



YACHATS RURAL FIRE PROTECTION DISTRICT
PO BOX 1
YACHATS, OREGON 97498
Tel. 541-547-3266 Fax 541-547-4257
e-mail yrfpd@peak.org
website: yrfpd.org

April 12, 2022

BUDGET COMMITTEE MEMBER:

Here is your copy of the Budget Message and the proposed budget document for the 2022-2023 fiscal year.

The explanation that is included is to assist you in understanding my justification for budget item amounts. Please consider all line items, as each one will be discussed.

Please have this budget packet available to you for our budget committee meetings on Monday April 25th, 2022 and on Monday May 23rd, 2022 at 10:30 AM. Attendance will be in person at the Yachats Fire Station at 2560 Hwy 101 N.

The Budget Committee is made up of the following:

Name	Term Expires
Katherine Guenther	Director
Ed Hallahan	Director
Betty Johnston	Director
Don Tucker	Director
Drew Tracy	Director
Traci Miller-Altson	06/30/2023
Open	06/30/2024
Jim Finlayson	06/30/2024
Joanne Kittel	06/30/2022
Colleen Pedroza	06/30/2023

Thank you for serving.

Sincerely,

Frankie Petrick, Budget Officer



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Budget Process Timeline for 2022-2023

April 11th Regular Board Meeting 10:30 AM

Budget packets will be distributed on April 18th

April 25th Budget Committee Meeting 10:30 AM

April 25th Regular Meeting to follow Budget Committee Meeting

May 9th Regular Board Meeting 10:30 AM

May 23rd Second Budget Committee Meeting and Budget Approval 10:30 AM

May 23rd Regular Meeting to follow Budget Committee Meeting

June 27th Budget Hearing and Budget Adoption 10:30 AM

June 27th Regular Meeting 10:45 AM



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BUDGET MESSAGE 2022-2023

The Budget Committee Meetings for fiscal year 2022-2023 are being held at 2056 Hwy 101 N. All meetings are open to the public as are all regular and special meetings.

As you are all aware we went to the voters in November of 2021 for a new Local Option Tax. For the first time in YRFPD history the measure did not pass. The voters may have been confused by the third LOT when there were already two on the tax statement. In retrospect we did not have a great plan for getting information out to the voters. The YRFPD Board has been discussing how to get the message out about why we need more funds. To that end we have been reviewing our options on how to best achieve that.

We have not asked taxpayers for an increase in the Local Option Tax since 1999 when LOT 1 was first approved (\$.61 per thousand) and LOT 2 was approved (\$.59 per thousand) in 2008. LOTs are the only way to increase revenue as our base rate cannot be increased. As you know the cost of almost everything has increased greater than the 3% increase in property tax revenue, we are allowed each year. Now we find we need to increase our revenue. We will be going to the voters again in November of 2022 for a new LOT. We are in the process of determining an amount for that LOT. In the meantime, we are forced to borrow funds to operate and once again have a bare bones budget.

As Budget Officer I have included raises this year and included a COLA up to 6% if the Board decides to grant one. If we do not give raises, we run the risk of losing staff to other agencies and we want to be able to keep the staff we currently have. There is a critical shortage of Firefighter/Paramedics in Oregon at this time and no change is expected in the near future.

The District Administrator has advised the Budget Officer that she would not accept a raise or COLA this year. This is reflected in this budget.

As we review the budget page by page, we will discuss the amount in each category and try to ensure that you are comfortable with the answers to your questions. This year we will be having more than one Budget Committee Meeting, so there will be plenty of time for your questions to be answered and those of the public before the budget is approved by the budget committee. Be mindful of the Local Budgeting Manual that forbids Budget members to discuss budget items outside of a public meeting. If you have questions that are not answered you can request more information to be shared at the next committee meeting.

An amortization table for the GO Bond repayment was computed by DA Davidson when the bonds were sold. This year we find that we can levy less Go Bond tax as we have previously collected more than estimated. A small amount per taxpayer, but a savings none the less.

South Lincoln Ambulance Inc. has helped YRFPD with some donations this past year and has committed \$18,000.00 for the 2022-2023 budget year per the Ambulance Staffing Operations Agreement. YRFPD appreciates the financial help received this year and over the past few years as times have become tighter.

YRFPD sold the station on West Second Street this summer and those funds (\$338,095) were deposited directly into the General Fund. This allowed us to repay the bank loan and not borrow additional money in 2021-2022. We will continue to borrow money for the next two years until funding improves. We are always happy to receive donations or memorials from individuals, but those have dropped off over the last few years and are not a reliable source of income.

Volunteer numbers are down and we are always looking for Volunteers. We fortunately have a Mutual Aid Agreement with districts to the North and we certainly appreciate all the help they have provided and we in turn are happy to help them when needed.

The Fire District owns three fire stations to spread fire apparatus throughout our District. Beyond the main station at 2056 Hwy 101 N, is a small “garage” at Corona Court at the northern edge of the district that houses our second out engine and there is the River Keepers Station 7.8 miles up the Yachats River Road. This budget will restrict expenditures for building repairs to the absolute minimum. There are no repairs anticipated at the North Station and only a siding issue and outside lighting at River Keepers Station.

One of our firefighter/paramedics lives at the River Keepers Station and is there for several days during the month while off shift. That is working out well for us as he is available for “call back” if needed, and the station is looked after as part of his living there.

In the fall we were advised that Newport Fire was going to sell an engine as surplus and were very fortunate to receive a donation for the exact amount that Newport Fire was asking for the apparatus. We certainly appreciate the donation. We have been busy getting that engine in service and the funds for needed supplies and tools may be paid out of the Equipment Reserve Fund. The old 1971 Ford pumper has been sold for \$500.00 as it was deemed surplus last year. It will remain in Lincoln County and will be available for parades and other events.

We continue to review YRFPD’s Five Year Plan for future apparatus funding. We will be seeking grants to assist with this and grantors always like to see expenditure out of an operating budget as part of the first payment

Included in this packet is the explanation of how we calculate what we believe we can expect in taxes. Also in your packet is a copy of the “Lincoln County Statement of Taxes for Year Ending June 30, 2022”. That document indicates the Total Assessed Value on Roll in the amount of \$ 655,510,060. That amount is then entered on the Property Tax Worksheet to compute the “Taxes Estimated to be Received” which is also in your packet. We are allowed to estimate the tax new construction would generate in the new budget year which is always a guess. The degree of completion of these new homes determines whether we will receive tax funds this year or next. The latest property tax collection rate for Lincoln County 95.4%.

As always, we have shown anticipated grants to date as Oregon law requires us to include them in our budget even if there is a very low probability that we will receive them. We have had very good luck with the SDAO Safety Grant and the Lincoln County Emergency Preparedness Grant in the past and will look for other grant opportunities as well. One new grant that we will be seeking this year is part of the Adequate Fire and Emergence Response program that is provided by FEMA known as a “SAFER” grant. This grant will help pay the salaries of one or more firefighters, and if we are one of the recipients it will directly reduce our expenditure for salaries.

The Board of Directors wishes to gratefully acknowledge the time and effort the staff has been able to give to District patrons and visitors. We have a very dedicated and caring group of individuals. Helping one another in our community is what we are about. We continue to receive many words of thanks from the people our Volunteers and Staff interact with.

Lastly, special thanks to you, the Budget Committee, for the part you play in helping us with our yearly budget. Your thoughts and concerns are important to making the budget complete. Each item will be discussed at the meetings and we want to hear from you.

Respectfully submitted,

Frankie M Petrick, Budget Officer



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In the interest of understanding the line items for the upcoming budget I have included an explanation of what is included in each category.

FORM LB-20 (INCOME SHEET) The LB 20 deals with all monies that come into the General Fund of YRFPD. It does not include General Obligation Bond income, which is addressed elsewhere in the budget documents.

801 – Monies are collected by the county on our behalf and deposited directly into our Checking account at Bank of the West. Lincoln County does not charge us for this service.

802 – Tax revenue collected from prior taxes.

805 – Other Lincoln County Income. This could be from equipment rental tax, fish habitat, etc.

850 – Interest earned on General Fund money (non-bond) in various accounts.

860 – Misc. refunds. Special Districts Association of Oregon (SDAO) refunds each year on timely completion of “Best Practices”. They try to help us out by our ability to stay current on issues that could impact our liability. This year the subject is Board Member education. Ocean Shores payment from Oregon State Parks for fire suppression on the beach.

870 – Sale of equipment. Usually, we don’t have items to sell, but would include the sale of an old fire engine.

880 – Sale of any property.

891 – Transfer in from GO Bond fund. We are still working on the relocation of the creek and costs necessary for any expense associated with that can be received from the GO bond funds.

894 – Loan from bank to run district until new budget year OR end of this budget year if needed.

895 – Lincoln County Board of Commissioners offers Emergency Preparedness Grants each year & we have received those without issue for several years. This is a matching grant.

895 – SDAO offers a matching grant opportunity each year and we have been fortunate over the years to qualify for their grants as well.

895- Staffing for Adequate Fire and Emergency Response Grant (SAFER). Some matching for this grant is required depending on items asked for. Next SAFER Grant opportunity will be late 2022 or early 2023.

897 – Conflagration funds are received when we are asked to respond by Oregon State Fire Marshal (OSFM) to out of control fires in Oregon or surrounding states. When any apparatus goes on conflagration it clocks in for the entire time it is away from its home station. Manpower is paid by OSFM for workers going and for employees that need to fill in when the crew leaves for conflagration.

FORM LB – 30/31 (EXPENSE SHEETS) The LB 30 deals with expenses from the General Fund.

Wages

901 – Wages paid to employees

902 – Medical insurance for 8 employees. Some employees have dependents and some do not.

903 – Public Employees Retirement System (PERS), some public employees are required to have PERS paid on them. They are not Federal Insurance Contributions Act (FICA) employees. Medicare is paid on all employees.

905 – Taxes for employees includes Workers Benefit Fund (WBF) funds return-to-work programs, provides increased benefits over time for workers who are permanently and totally disabled, and gives benefits to families of workers who die from workplace injuries or diseases.), FICA, Medicare and SUTA (state unemployment)

911 - Workers compensation insurance is mandatory and is based on hours worked, but does not include Overtime, Vacation time and Compassionate leave time. We pay this at the beginning of the budget year and usually get a refund for any overpayment in September of each year. That money shows as income under Refunds when it is received.

912 – ORS 243.035 requires a \$10,000 life insurance policy for on duty firefighters. Our district also provides 24-hour accidental death & dismemberment and a Group Term Life Insurance.

913 – This is a reimbursement category for Volunteers for responding to calls. YRFPD also set up a Length of Service Award Program (LOSAP) several years ago. This would benefit those Volunteers with some longevity. We used to do annual awards for length of service, but when the IRS required us to classify volunteers receiving those awards as employees, we moved to the LOSAP. It does require a few years to be vested and currently Shelby and Frankie are the only members that are vested. At the direction of the Board funds have not been put into the LOSAP for several years. Neither Knife nor Petrick have any retirement through PERS. There is no money allocated in this category for LOSAP at this time.

914 – This category is for medical benefits that are outside of current insurance. For example, a new employee goes in for a physical or respiratory screening. That bill will be paid from this line item.

Equipment and Operations

915 – Uniform allowance.

916 – Interoperability is for the Lincoln County Cost Share for county wide emergency radio system.

917 – Repayment of loans, including interest.

918 – Employee and Volunteer recruitment and retention. This could be for advertising positions.

921 – Willamette Valley Communication Center (WVCC) is the dispatching agency that receives 911 calls from the public and then dispatches the call to the appropriate fire agency. We have a contract with them for dispatching as does Lincoln County Sheriff, Central Oregon Coast Fire, Seal Rock Fire, Newport Fire, Depoe Bay Fire and Siletz Fire. Toledo and Lincoln City have their own dispatching centers. Billing for service is dependent on how much an agency uses the system. Call volume is the method for determining billing. The 911 surcharge (as allowed by the Legislature) is subtracted from our bill and the balance is paid by YRFPD on a quarterly billing cycle.

922 – This covers the cost of radio purchase and repair. We have 11 base or portable and 12 handheld radios. Life of a radio can be many years; batteries are replaced yearly as needed.

926 – This provides funding for gas, diesel, oil, antifreeze, DEF and other auto fluids.

927 – Equipment maintenance includes the annual inspection for rolling stock as well as hose, ladder and pump testing. These services are done by outside vendors.

931 – Training funds are for those times when we must send someone out for training or pay an instructor for coming to us.

937 – Part of a fire district's job is to teach fire safety. We provide fire prevention materials to South Lincoln County thru fairs and handouts. We have relied heavily on SLA in the past to help with this endeavor due to shortage of YRFPD funds.

940 – This category is for small equipment, firefighting foam, nuts, bolts, batteries and the list goes on.

944 – Response gear is what a firefighter wears when on shift. That includes duty boots, pants, shirts, T-shirts, caps as well as turnout pants, coats, breathing apparatus, gloves, boots and helmets. Wildland gear includes fire safe clothing, nonmetallic leather boots, gloves and face shields.

The safety requirements and response gear are the same whether a person is paid or a volunteer.

945 – Hydrant repair and maintenance was established to assist Southwest Lincoln County PUD with the ability to repair or replace the occasional hydrant. We try to budget ½ a hydrant each year, but this fund too has taken a hit with low funds.

947 – This line item pays for the match of any requested grant.

983 – Fire hose is required to be tested each year to determine if it is safe to use. We test about 11,000 feet per year. Ladders and nozzles are tested as well. This year we bought a small amount to put on the new engine, but our supply of hose is otherwise adequate at this time.

Administration

923 – Office telephone service, internet service and web hosting.

924 – Includes paper, pens, tape staples, half of the copier maintenance; Department of Motor Vehicle checks on employees and volunteers.

932 – There are classes available for Board Members and administrative staff. With the change due to COVID, many trainings are on line at a reduced fee.

934 – We are required by Oregon State Law to have a yearly audit and that is done in August thru November. Legal fees may or may not be needed, but some amount is always included in the budget.

936 – Expenses for the cost of conducting an election, such as the one YRFPD is putting on the ballot in November of 2022.

938 – This line item covers the required notices for elections, budgets and any other required legal notices. Sometimes we sponsor a appreciation page as well.

Buildings

925 – Central Lincoln PUD provides us with power, South Lincoln Water PUD provides water.

928 – This line covers a variety of items including; fire alarm monitoring, cleaning supplies, toilet paper, paper towels, outside maintenance and septic tank monitoring.

933 – Insurance and bonds includes property liability, vehicle insurance, bonds (Business Service Bond is a type of surety bond that protects the District Patrons from acts of theft, larceny or fraud committed by employees.) Our insurance is through SDAO and Hartford.

948 – This line item is for disaster preparedness including emergency food supplies, crockery, tarps, axes, stoves, blankets, etc. to contribute to what other caches might be in South County if a major disaster occurs.

Major Expense/Fire trucks

980 – Major station expense is for medium to large repairs. Replace siding, repair siding, painting, asphalt coating, sewer line repair. This would include any item that improves the property substantially.

981 – Purchase or lease of fire apparatus, including pickups.



LINCOLN COUNTY STATEMENT OF TAXES FOR YEAR ENDING JUNE 30, 2022 ASSESSMENT ROLL OF 2021-22

Detail of Taxing District Values and Rates

TAXING DISTRICT	TOTAL ASSESSED VALUE ON ROLL	TOTAL ASSESSED VALUE TO CALCULATE RATE	2021-22 OPERATING RATE	2021-22 LOCAL OPTION RATE	2021-22 BOND RATE	2021-22 TOTAL BILLING RATE
A-ESD LINN-BENTON-LINCOLN ⁽¹⁾	8,892,763,888	8,535,630,922	0.3049	0.0000	0.0000	0.3049
A-LINC CO ANIMAL SVCS DISTRICT	8,892,763,888	8,535,630,922	0.1100	0.0000	0.0000	0.1100
A-LINC CO EXTENSION SERVICE	8,892,763,888	8,535,630,922	0.0451	0.0000	0.0000	0.0451
A-LINC CO GENERAL	8,892,763,888	8,535,630,922	2.8202	0.0000	0.0000	2.8202
A-LINC CO SCHOOL UNIT ⁽²⁾	8,892,763,888	8,535,630,922	4.9092	0.0000	0.6594	5.5686
A-LINC CO SOLID WASTE DISTRICT	8,892,763,888	8,535,630,922	0.0000	0.0000	0.0000	0.0000
A-LINC CO TRANSPORTATION SERV DIST	8,892,763,888	8,535,630,922	0.0974	0.0000	0.0000	0.0974
A-OR CST COMM COLLEGE	8,892,763,888	8,535,630,922	0.1757	0.0000	0.2295	0.4052
CITY OF DEPOE BAY	470,983,590	440,468,040	0.0000	0.0000	0.5716	0.5716
CITY OF LINCOLN CITY	2,010,997,070	1,998,247,990	4.0996	0.0000	0.8376	4.9372
CITY OF NEWPORT	1,625,399,477	1,386,508,963	5.5938	0.0000	1.7918	7.3856
CITY OF SILETZ	58,322,060	58,322,060	0.2376	0.0000	0.0000	0.2376
CITY OF TOLEDO	443,298,540	443,298,540	5.1800	0.0000	0.3938	5.5738
CITY OF WALDPOR	263,276,730	257,080,290	2.3328	0.0000	0.3347	2.6675
CITY OF YACHATS	332,782,520	282,993,805	0.1717	0.0000	0.1550	0.3267
F-ALSEA RFPD ⁽³⁾	9,313,460	9,313,460	1.1363	0.0000	0.0000	1.1363
F-CENTRAL OR CST FIRE & RESCUE	439,967,820	433,706,710	0.8209	1.5200	0.0000	2.3409
F-DEPOE BAY RFPD	1,431,518,090	1,410,289,470	0.8323	1.0900	0.0000	1.9223
F-NEWPORT RFPD	357,000,575	338,529,429	0.8817	0.0000	0.0000	0.8817
F-N LINC FIRE&RES #1 ⁽⁴⁾	2,514,187,780	2,501,683,084	0.6783	0.8400	0.3220	1.8403
F-SEAL ROCK RFPD	575,156,050	575,156,050	0.4634	0.6000	0.0000	1.0634
F-SILETZ RFPD	176,276,490	176,276,490	1.3331	0.0000	0.0000	1.3331
F-EAST LINCOLN COUNTY FIRE & RESCUE	218,990,570	218,990,570	1.0522	0.0000	0.0000	1.0522
F-YACHATS RFPD	655,510,060	606,647,165	0.2896	1.2000	0.6473	2.1369
H-NORTH LINCOLN HEALTH DIST	3,270,341,590	3,257,592,510	0.5184	0.0000	0.0000	0.5184
H-PACIFIC COMMUNITIES HEALTH	4,559,045,328	4,214,661,442	0.3625	0.0000	0.7475	1.1100
L-LINC CO LIBRARY	4,487,741,261	4,432,036,604	0.2465	0.0900	0.0000	0.3365
PORT OF ALSEA	1,540,389,640	1,484,271,635	0.0333	0.0000	0.1027	0.1360
PORT OF NEWPORT	2,318,088,822	2,060,451,491	0.0609	0.0000	0.4292	0.4901
PORT OF TOLEDO	1,050,255,830	1,050,255,830	0.2345	0.0000	0.0000	0.2345
SILETZ AREA LAW ENFORCEMENT SERVICE	189,518,100	189,518,100	1.3100	0.0000	0.0000	1.3100
GREATER TOLEDO POOL RECREATION DIST	689,109,050	689,109,050	0.7700	0.0000	0.0000	0.7700
RD-BAYSHORE ROAD DISTRICT	191,262,620	191,262,620	0.5064	0.0000	0.0000	0.5064
RD-BEAR CREEK HIDEOUT #2 ROAD DIST	4,513,510	4,513,510	1.5000	0.0000	0.0000	1.5000
RD-BEAR VALLEY ROAD DISTRICT	8,183,250	8,183,250	0.2500	4.5000	0.0000	4.7500
RD-BELLE MER SIGL TRACT ROAD DIST	45,290,580	45,290,580	0.0000	0.0000	0.0000	0.0000
RD-BOULDER CREEK RETREAT ROAD DIST	13,452,290	13,452,290	1.4585	0.0000	0.0000	1.4585
RD-CALIFORNIA STREET ROAD DISTRICT	7,943,240	7,943,240	0.8500	0.0000	0.0000	0.8500
RD-FOR FAR ROAD DISTRICT	19,481,920	19,481,920	0.8966	0.0000	0.0000	0.8966
RD-GLENEDEN BEACH ROAD DISTRICT	142,912,010	142,912,010	0.2258	0.0000	0.0000	0.2258
RD-IDAHO POINT SPECIAL ROAD	9,053,000	9,053,000	0.7500	0.0000	0.0000	0.7500
RD-LAKE POINT ROAD DISTRICT	50,344,550	50,344,550	0.4669	0.0000	0.0000	0.4669
RD-LITTLE SWITZERLAND ROAD DISTRICT	9,426,750	9,426,750	2.1525	0.0000	0.0000	2.1525
RD-LOST CREEK PARK ROAD DISTRICT	26,341,800	26,341,800	1.6015	0.0000	0.0000	1.6015
RD-MAKAI ROAD DISTRICT	38,914,950	38,914,950	1.0534	0.0000	0.0000	1.0534
RD-MIROCO ROAD DISTRICT	29,129,670	29,129,670	0.4097	0.0000	0.0000	0.4097
RD-NE SAN MARINE SPECIAL ROAD DISTRICT	4,229,880	4,229,880	1.0000	0.0000	0.0000	1.0000
RD-NEW BRIDGE SPECIAL ROAD DISTRICT	4,423,750	4,423,750	1.0000	0.0000	0.0000	1.0000
RD-PACIFIC SHORES ROAD DISTRICT	30,401,910	30,401,910	0.8125	0.0000	0.0000	0.8125
RD-PANTHER CREEK ROAD DISTRICT	23,137,030	23,137,030	0.8608	0.0000	0.0000	0.8608
RD-SALMON RIVER PARK SPECIAL ROAD	5,374,500	5,374,500	0.0000	0.0000	0.0000	0.0000
RD-SE NELSON WAYSIDE DRIVE ROAD DISTRICT	8,110,440	8,110,440	0.5000	0.0000	0.0000	0.5000
RD-SANDPIPER VILLAGE SPEC.ROAD DISTRICT	58,372,950	58,372,950	0.5676	0.0000	0.0000	0.5676
RD-SILVER SANDS SPECIAL ROAD DISTRICT	9,102,670	9,102,670	0.6000	0.0000	0.0000	0.6000
RD-STARR CREEK ROAD DISTRICT	22,473,630	22,473,630	0.9978	0.0000	0.0000	0.9978
RD-SURFLAND #1 ROAD DISTRICT	27,229,180	27,229,180	0.3458	0.0000	0.0000	0.3458
RD-WALDPOR ROAD #3	263,276,730	257,080,290	0.6960	0.0000	0.0000	0.6960
RD-WESTWOOD VILLAGE ROAD DISTRICT	18,190,930	18,190,930	0.3625	0.0000	0.0000	0.3625
SAN-CAPE FOULWEATHER SANITARY DISTRICT	122,323,740	122,323,740	0.0000	0.0000	0.0000	0.0000
SAN-GLENEDEN SANITARY DISTRICT	551,207,290	551,207,290	0.0000	0.0000	0.0000	0.0000
SAN-SALISHAN SANITARY DISTRICT	165,896,210	165,896,210	0.0000	0.0000	0.0000	0.0000
SAN-SILETZ KEY SANITARY DISTRICT	11,198,620	11,198,620	1.0000	0.0000	0.0000	1.0000
WTR-BEVERLY BEACH WATER DISTRICT	32,337,470	32,337,470	0.8626	0.0000	1.1274	1.9900
WTR-CAR-MEL BEACH WATER DISTRICT	5,298,520	5,298,520	0.0000	0.0000	0.0000	0.0000
WTR-DEV LK-IN--WATER IMP DISTRICT	574,590,090	573,780,268	0.2499	0.0000	0.0000	0.2499
WTR-DEV LK-OUT--WATER IMP DISTRICT	1,312,008,240	1,311,334,160	0.1280	0.0000	0.0000	0.1280
WTR-KERNVILLE-GB-LB WATER DISTRICT	851,482,550	851,482,550	0.0000	0.6800	0.0000	0.6800
WTR-LOWER SILETZ WATER DISTRICT	28,888,840	28,888,840	0.0000	0.0000	0.0000	0.0000
WTR-OTTER ROCK WATER DISTRICT	44,212,200	44,212,200	0.0000	0.0000	0.0000	0.0000
WTR-PANTHER CREEK WATER DISTRICT	22,129,030	22,129,030	1.1397	0.0000	0.0000	1.1397
WTR-SEAL ROCK WATER DISTRICT	766,966,200	748,606,525	0.1259	0.0000	1.0421	1.1680
WTR-SW LINCOLN CNTY WATER PUD	329,539,720	329,539,720	0.0000	0.0000	0.0000	0.0000
WTR-SW LINCOLN WATER DISTRICT	329,539,720	329,064,020	0.0000	0.0000	0.0000	0.0000

(1) Joint District with Linn, Benton, Lane, Marion, and Polk Counties.

(2) Joint District with Lane County.

(3) Joint District with Benton County.

(4) Joint District with Tillamook County.

Joe Davidson, Assessor
Jayne Welch, Treasurer/Tax Collector

Lincoln County Oregon
www.co.lincoln.or.us

2022-2023 PROPERTY TAX WORKSHEET

Enter your Permanent Rate Levy

Enter your LOT

Enter your estimated total Assessed Value Including Urban Growth Boundary

		\$ 0.59		\$ 0.61	
1. Permanent Rate Limit		\$0.2896 / \$1000		\$1.2000 / \$1000	
2. Est. Assessed Value		\$606,647,165.00		\$655,510,060.00	
3. Tax rate (per dollar) <i>(converts rate to a decimal)</i>	X	0.0002896		0.0012000	
4. Amount the Rate would raise		\$175,685.02		\$786,612.07	
5. Estimate Measure 5 loss (compression) <i>Assessor sends report in Oct each yr shows current yr information referred to as the Table 4a - Summary of Assessment & Levies (SAL) - This inform is entered on LB- 1 & 3 form, line 14a</i>	-	\$0.00	-	\$0.00	
6. Tax to be billed	=	\$175,685.02	=	\$786,612.07	
7. Average Collection Factor <i>See your forms & instructions booklet - Page 17 for a 5 year report - by county</i>	X	0.946	X	0.946	
8. Taxes Estimated to be Received <i>Gets entered on LB- 1 & 3 form, line 11</i>	=	\$166,198.03	=	\$744,135.02	
9. Loss due to discount & uncollectables (line 6 minus line 8) <i>Gets entered on LB- 1 & 3 form, line 14b</i>	=	\$9,486.99	=	\$42,477.05	
TOTAL				\$910,333.05	

RESOURCES AND REQUIREMENTS

**FORM
LB-20**

GENERAL FUND

Yachats Rural Fire Protection District

	Historical Data			RESOURCE DESCRIPTION	Acct. No	Budget for Next Year 2022-2023			
	Actual		Adopted Budget This Year 2021-2022			Proposed By Budget Officer 2023	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
1	92,536	36,737	30,160	Networking Capital - Modified Accrual					1
2		-	-	Checking Account	2026	2,000			2
3		-	-	Payroll liability account	369	12,000			3
4		-	-	Local Gov Investment Pool	5562	1,162			4
5				Moneymarket/Savings	3992	10,995			5
6									6
7	22,774	32,404	32,000	Previously levied taxes estimated	802	30,000			7
8		164	500	Other Lincoln County Income	805	200			8
9	2,005	495	3,000	Interest	850	500			9
10	4,791	12,099	5,000	Misc. Refunds	860	5,000			10
11				OTHER RESOURCES					11
12									12
13		1,102	1,000	Sale of Equipment	870	-			13
14		-	450,000	Sale of Property	880	-			14
15	4,600	109,904	50,000	Misc. Income - general	890	350			15
16			-	Misc - Staffing Agreement w/ South Lincoln	890	18,000			16
17			-	Misc SLA - medical posting	890	2,000			17
18			-	Misc - Out of district fire	890	1,000			18
19			-	Misc - Motor Vehicle Response	890	500			19
20			2,500	Transfer from GO Bond	891	-			20
21	16,081	1,632	5,000	Conflagration	893	3,000			21
22	316,800	461,000	550,000	Loan/Tax anticipation Note	894	347,100			22
23									23
24	2,500	2,500	2,500	Grant - LC Emergency Prep	895	2,500			24
25			-	Grant - SAFER	895	5,000			25
26			5,000	Grant -SDAO/SDIS	895	2,500			26
27			5,000	Grant - VFA	895	5,000			27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35	462,087	658,037	1,141,660	Total resources, except taxes to be levied		448,807	-	-	35
36			890,000	Taxes estimated to be received	801	910,000			36
37	836,011	867,377		Taxes collected in year levied					37
38	1,298,098	1,525,414	2,031,660	TOTAL RESOURCES		1,358,807	-	-	38

DETAIL AND SUMMARY REQUIREMENTS

FORM LB-30/31

GENERAL FUND

Yachats Rural Fire Protection District

	HISTORICAL DATA			REQUIREMENT DESCRIPTION	Acct. No.	Budget For Next Year 2022-2023			
	Actual		Budget 2021-2022			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Actual Year 2019-2020	Actual Year 2020-2021							
1									1
2	\$ 545,725	\$ 552,442	\$ 575,843	Wages	901	\$ 630,000			2
3	\$ 142,496	\$ 101,259	\$ 129,000	Medical Insurance	902	\$ 150,000			3
4	\$ 115,805	\$ 129,069	\$ 100,000	PERS	903	\$ 175,000			4
5	\$ 21,926	\$ 23,628	\$ 21,000	Taxes for Employees	905	\$ 23,000			5
6	\$ 20,611	\$ 21,651	\$ 23,000	Workers Compensation Insurance	911	\$ 22,000			6
7	\$ 7,202	\$ 7,654	\$ 8,500	Life Insurance	912	\$ 8,500			7
8	\$ 8,114	\$ 6,231	\$ 1,000	Volunteer Benefits Other	913	\$ 1,000			8
9	\$ 143	\$ -	\$ 1,000	Volunteer Medical Benefits	914A	\$ 1,000			9
10	\$ -	\$ -	\$ 2,000	Employee Medical Benefits	914B	\$ 2,000			10
11	\$ 862,022	\$ 841,934	\$ 861,343	WAGES TOTAL		\$ 1,012,500	\$ -	\$ -	11
12									12
13	\$ 1,631	\$ 105	\$ 1,000	Uniform	915	\$ 500			13
14	\$ 3,672	\$ 3,487	\$ 4,000	Interoperability	916	\$ 3,700			14
15	\$ -	\$ -	\$ -	Recruitment/Retention	918	\$ 1,000			15
16	\$ 29,198	\$ 24,239	\$ 46,000	Dispatch Services	921	\$ 38,000			16
17	\$ -	\$ -	\$ 2,000	Communication Radio	922	\$ 1,000			17
18	\$ 6,420	\$ 6,363	\$ 9,000	Fuel, Oil, Lube	926	\$ 9,000			18
19	\$ 13,845	\$ 10,998	\$ 9,400	Equipment Maintenance	927	\$ 9,600			19
20	\$ 2,071	\$ 761	\$ 500	Training and Education	931	\$ 500			20
21	\$ 253	\$ 32	\$ 100	Fire Prevention	937	\$ 100			21
22	\$ 4,782	\$ 10,497	\$ 7,000	Misc. Small Equipment	940	\$ 7,000			22
23	\$ -	\$ -	\$ 7,000	Volunteer Response Gear	944A	\$ 7,000			23
24	\$ 982	\$ 9,665	\$ 7,000	Employee Response Gear	944B	\$ 7,000			24
25	\$ 2,597	\$ -	\$ 500	Hydrant Repair and Maintenance	945	\$ 500			25
26	\$ -	\$ -	\$ 12,500	Grant Expense	947	\$ 15,000			26
27	\$ -	\$ -	\$ -	Fire Hose	983	\$ -			27
28	\$ 65,451	\$ 66,146	\$ 106,000	EQUIPMENT AND OPERATIONS TOTAL		\$ 99,900	\$ -	\$ -	28
29									29
30	\$ 3,612	\$ 3,331	\$ 3,700	Communications - Telephone	923	\$ 3,500			30
31	\$ 3,324	\$ 4,277	\$ 5,400	Office Expenses	924	\$ 4,400			31
32	\$ 3,278	\$ 3,665	\$ 4,000	Dues and Conventions	932	\$ 4,000			32
33	\$ 23,361	\$ 16,133	\$ 19,000	Audit & Legal	934	\$ 12,000			33
34	\$ -	\$ 926	\$ 1,500	Election	936	\$ 2,000			34
35	\$ 924	\$ 1,101	\$ 1,800	Advertising and Notices	938	\$ 1,800			35
36	\$ 34,499	\$ 29,434	\$ 35,400	ADMINISTRATION TOTAL		\$ 27,700	\$ -	\$ -	36

DETAIL AND SUMMARY REQUIREMENTS

FORM LB-30/31

GENERAL FUND

Yachats Rural Fire Protection District

37	\$	15,475	\$	15,992	\$	19,000	Utilities	925	\$	18,000			37		
38	\$	4,170	\$	6,392	\$	10,000	Building and Ground Maintenance	928	\$	7,000			38		
39	\$	25,891	\$	25,695	\$	42,000	Insurance and Bonds	933	\$	32,000			39		
40	\$	2,388	\$	1,459	\$	3,000	Disaster Prep	948	\$	2,500			40		
41	\$	47,924	\$	49,539	\$	74,000	BUILDINGS TOTAL		\$	59,500	\$	-	\$	-	41
42														42	
43	\$	-	\$	-	\$	-	Major station expense	980	\$	5,000			43		
44	\$	-	\$	-	\$	10,000	Major equipment purchase/repair	981	\$	5,000			44		
45	\$	-	\$	-	\$	10,000	MAJOR EXPENSE / EQUIPMENT TOTAL		\$	10,000	\$	-	\$	-	45
46														46	
47	\$	150,969	\$	-	\$	-	Interfund Transfers		\$	1,000			47		
48	\$	150,969	\$	-	\$	-	INTERFUND TRANSFERS TOTAL		\$	1,000	\$	-	\$	-	48
49														49	
51	\$	160,679	\$	382,650	\$	530,000	Business Loan/Tax Anticipation Loan	917	\$	138,207			51		
52	\$	63,458	\$	20,522	\$	-	Land Purchase/Loan Interest	984	\$	-			52		
53	\$	42,818	\$	43,996	\$	47,000	Midi Pumper	985					53		
54	\$	266,955	\$	447,167	\$	577,000	DEBT SERVICE TOTAL		\$	138,207	\$	-	\$	-	54
55														55	
56				\$	356,917		Operating Contingency		\$	10,000			56		
57				\$	356,917		REQUIREMENTS NOT ALLOCATED TOTAL		\$	10,000	\$	-	\$	-	57
58														58	
59	\$	28,066					ENDING BALANCE (PRIOR YEARS)							59	
60														60	
61				\$	11,000		UNAPPROPRIATED ENDIING FUND BALANCE		\$	-				61	
62														62	
63	\$	1,455,886	\$	1,434,220	\$	2,031,660	TOTAL ORGANIZATIONAL REQUIREMENTS		\$	1,358,807	\$	-	\$	-	63

**FORM
LB-11**

RESERVE FUND RESOURCES AND REQUIREMENTS

This fund is authorized and established by resolution / ordinance number ORS 280.040 to ORS 280.145 on May 13, 2013 by Resolution 2013-002 for the following specified purpose: Equipment Reserve Fund

Any balance in a fund referred to in ORS 280.145 that is not expended or obligated within 12 years from the date the fund was est. shall be transferred to the general fund of the municipal corporation. (ORS 280.130). Annual Contributions to such funds are limited to a period of 10 years. Last year For fund: 2024-2025. Last

EQUIPMENT RESERVE FUND

Yachats Rural Fire Protection District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Acct. No.	Budget for Next Year 2022-2023			
	Actual		Adopted Budget This Year 2021-2022			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
				RESOURCES					
1	21,237	21,705	22,237	Networking Capital - Modified Accrual	690-2	21,943			1
2									2
3									3
4	468	173	300	Interest	850	150			4
5			-	Transferred IN, from other funds		1,000			5
6									6
7									7
8									8
9									9
10									10
11									11
12	21,705	21,878	22,537	TOTAL RESOURCES		23,093	-	-	12
				REQUIREMENTS**					
13	0	0	22,250	Equipment	981	22,000			13
14	0	0		Office Expense	924	50			14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24				Ending balance (prior years)					24
25	21,705	21,878	287	RESERVED FOR FUTURE EXPENDITURE		1,043	-	-	25
26	21,705	21,878	22,537	TOTAL REQUIREMENTS		23,093	-	-	26

SPECIAL FUND RESOURCES AND REQUIREMENTS

**FORM
LB-10**

GO BOND 2056 HWY 101 STATION CAPITAL FUND

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS		Budget for Next Year 2022 - 2023			
	Actual		Adopted Budget Year 2021 - 2022			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019 - 2020	First Preceding Year 2020 - 2021							
1				RESOURCES					1
2	2,059,663	662,326	693,000	Networking Capital - Modified Accrual		961,681			2
3									3
4	24,719	5,079	500	Interest		5,000			4
5									5
6									6
7									7
8									8
9	2,084,382	667,405	693,500	Total Resources, except bond funds to be levied		966,681	-	-	9
10									10
11									11
12	2,084,382	667,405	693,500	TOTAL RESOURCES		966,681	-	-	12
13				REQUIREMENTS **					13
14				Object Classification	Detail				14
15				PERSONNEL SERVICES					15
16	24,588	3,252	2,500	901	Wages	6,000			16
17	996	81	500	905	Taxes for Employees	1,000			17
18	38	2		911	Workers' Compensation	200			18
19									19
20				CAPITAL OUTLAY					20
21		23	500	924	Office Expense	200			21
22	1,331,343	23,517	350,000	980	Station Expense - General	200,000			22
23	25,242	29,595		980a	Site Prep & Tree Removal				23
24			50,000	980e	Storm Water Detention	10,000			24
25			20,000		Contingency	30,000			25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33				Ending balance (prior years)					33
34			270000	UNAPPROPRIATED ENDING FUND BALANCE		719,281			34
35	1,382,206	56,472	693,500	TOTAL REQUIREMENTS		966,681	-	-	35

BONDED DEBT RESOURCES AND REQUIREMENTS

**FORM
LB-35**

Bond Debt Payments are for:

- Revenue Bonds or
- General Obligation Bonds

GO BOND 2056 HWY 101 STATION DEBT SERVICES FUND

Yachats Rural Fire Protection District

	Historical Data				Budget for Next Year 2022-2023			
	Actual		Adopted Budget This Year 2021-2022		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021						
1				Resources				1
2	34,591	42,276	60,944	Networking Capital - Modified Accrual	113,500			2
3								3
4								4
5	272	336	300	Interest	310			5
6				Transferred from Other Funds				6
7								7
8	34,863	42,612	61,244	Total Resources, Except Taxes to be Levied	113,810	0	0	8
9			390,409	Taxes Estimated to be Received *	359,790			9
10	392,335	402,014		Taxes Collected in Year Levied				10
11	427,198	444,626	451,653	TOTAL RESOURCES	473,600	0	0	11
12				Requirements				12
13				Bond Principal Payments				13
14				Bond Issue	Budgeted Payment Date			14
15		5,000	10,000	GO Bond 11/7/2017	December 15th	17,500		15
16		5,000	10,000	GO Bond 11/7/2017	June 15th	17,500		16
17	0	10,000	20,000	Total Principal		35,000	0	17
18				Bond Interest Payments				18
19				Bond Issue	Budgeted Payment Date			19
20	179,461	179,600	179,500	GO Bond 11/7/2017	December 15th	179,300		20
21	179,461	179,600	179,500	GO Bond 11/7/2017	June 15th	179,300		21
22								22
23	358,922	359,200	359,000	Total Interest		358,600	0	23
24				Unappropriated Balance for Following Year By				24
25				Bond Issue	Projected Payment Date			25
26								26
27								27
28								28
29	42,276	75,426		Ending balance (prior years)				29
30			72,653	Total Unappropriated Ending Fund Balance		80,000		30
31				Loan Repayment to _____ Fund				31
32				Tax Credit Bond Reserve				32
33	401,198	444,626	451,653	TOTAL REQUIREMENTS		473,600	0	33