

A public meeting of the YACHATS RURAL FIRE PROTECTION DISTRICT will be held on June 27, 2019 at 10:30 AM at 215 W. 2nd Street, Yachats, OR 97498. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2019 as approved by the YACHATS RURAL FIRE PROTECTION DISTRICT Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 215 W. 2nd Street, Yachats, OR 97498, between the hours of 8:00 am and 6:00 pm. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Frankie Petrick

Telephone: 541.547.3266

Email: yrfpd@peak.org

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2017-2018	Adopted Budget This Year 2018-2019	Approved Budget Next Year 2019-2020
Beginning Fund Balance/Net Working Capital	320,380	8,205,237	4,101,115
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	0		
Federal, State and all Other Grants, Gifts, Allocations and Donations	0	15,500	15,500
Revenue from Bonds and Other Debt	0		
Interfund Transfers / Internal Service Reimbursements	393,796		
All Other Resources Except Current Year Property Taxes	8,979,168	290,671	1,411,566
Current Year Property Taxes Estimated to be Received	1,101,965	1,190,000	1,260,300
Total Resources	10,795,309	9,701,408	6,788,481

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	801,126	916,536	1,009,400
Materials and Services	156,930	184,700	420,100
Capital Outlay	606,567	7,678,800	3,854,700
Debt Service	659,791	359,200	500,500
Interfund Transfers	393,796	0	0
Contingencies	0	510,000	625,279
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	7,696,912	52,172	378,502
Total Requirements	10,315,122	9,701,408	6,788,481

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program FTE for that unit or program			
GENERAL FUND		0	
FTE	9	9	9
Not Allocated to Organizational Unit or Program			
FTE	9	9	9
Total Requirements			
Total FTE	9	9	9

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

There are no changes from the previous year.

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2017-2018	Rate or Amount Imposed This Year 2018-2019	Rate or Amount Approved Next Year 2019-2020
Permanent Rate Levy (rate limit .2896 per \$1,000)	.2896	.2896	.2896
Local Option Levy	1.2	1.2	1.2
Levy For General Obligation Bonds	344,000	\$ 402,148.00	\$402,499.00

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$7,700,000	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$174,410	\$200,000
Total	\$7,874,410	\$200,000

**RESOURCES
GENERAL
(Fund)**

**Yachats Rural Fire Protection District
(Name of Municipal Corporation)**

Line Item	Historical Data			Adopted Budget This Year 2018-2019	RESOURCE DESCRIPTION	Acct. No	Budget for Next Year 2019-2020		
	Actual		Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016-2017	First Preceding Year 2017-2018							
1	428,986	299,994	313,937	215,100	1. Networking Capital - Modified Accrual	215,100	215,100	215,100	1
2	24,164	25,289	30,466	30,466	2. Previously levied taxes estimated to be received	30,466	30,466	30,466	2
3	205	6	500	500	3. Other Lincoln County Income	500	500	500	3
4	2,722	1,463	1,000	1,000	4. Interest	1,000	1,000	1,000	4
5	6,967	6,626	5,000	5,000	5. Misc. Refunds	5,000	5,000	5,000	5
6					OTHER RESOURCES				6
7			5,000	5,000	7. Sale of Equipment	600	600	600	7
8		0	30,000	30,000	8. Reimbursement for prior expenses	-	-	-	8
9			-	-	8. Sale of Property	1,000,000	1,000,000	1,000,000	9
10	1,051	4,935	5,000	5,000	9. Misc. Income	1,000	1,000	1,000	10
11	3,600	3,600	3,600	3,600	10. Rental Income	3,000	3,000	3,000	11
12		56,517	40,000	40,000	11. Conflagration	10,000	10,000	10,000	12
13			-	-	12. Tax Anticipation Note	200,000	200,000	200,000	13
14	2,500	-	2,500	2,500	13. Grant - Emergency Prep.	2,500	2,500	2,500	14
15		-	5,000	5,000	14. Grant - SAFER	5,000	5,000	5,000	15
16		-	5,000	5,000	15. Grant - SDAO	5,000	5,000	5,000	16
17		-	3,000	3,000	16. Grant - VFA	3,000	3,000	3,000	17
18		393,796	-	-	17. Transfers from GO Bond	26,000	26,000	26,000	18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29	470,195	792,226	450,003	450,003	29. Total resources, except taxes to be levied	1,508,166	1,508,166	1,508,166	29
30			820,000	820,000	30. Taxes estimated to be received	890,000	890,000	890,000	30
31	744,081	763,983			31. Taxes collected in year levied				31
32	1,214,276	1,556,209	1,270,003	1,270,003	32. TOTAL RESOURCES	2,398,166	2,398,166	2,398,166	32

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

GENERAL

Yachats Rural Fire Protection District
(Name of Municipal Corporation)

**FORM
LB-30**

Line Item	Historical Data			Adopted Budget This Year 2018-2019	REQUIREMENTS FOR: (Operations)	Acct. No.	Budget For Next Year 2019-2020				
	Actual	First Preceding Year 2017-2018	Second Preceding Year 2016-2017				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
										1	2
					PERSONNEL SERVICES						
1	472,810	530,251	643,236	1 Wages	901	696,000	696,000	696,000	696,000	1	
2	104,050	88,657	102,000	2 Employee Benefits: Medical Ins. And MERP	902	112,000	112,000	112,000	112,000	2	
3	62,998	104,430	96,000	3 Employee Benefits: PERS	903	123,000	123,000	123,000	123,000	3	
4	734	2,250	3,600	4 Employee Benefits: Uniform Allowance	915	2,700	2,700	2,700	2,700	4	
5	23,151	29,879	22,000	5 Taxes for Employees	905	24,000	24,000	24,000	24,000	5	
6	16,629	17,413	21,000	6 Workers' Compensation	911	23,000	23,000	23,000	23,000	6	
7				7 Transfer						7	
8	680,370	772,880	887,836	8 TOTAL PERSONNEL SERVICES		980,700	980,700	980,700	980,700	8	
9			9.00	9 Total Full-Time Equivalent (FTE)						9	
					MATERIALS AND SERVICES						
10	129,192	156,929	184,700	10 Materials and Services (See LB 31)		420,100	420,100	420,100	420,100	10	
11				11						11	
12	129,192	156,929	184,700	12 TOTAL MATERIALS AND SERVICES		420,100	420,100	420,100	420,100	12	
					CAPITAL OUTLAY						
13	45,205	10,888	61,000	13 Equipment	981	13,000	13,000	13,000	13,000	13	
14	340,436	700	11,000	14 Station Expense	980	8,000	8,000	8,000	8,000	14	
15	636	4,000	3,000	15 Fire Hose Replacement	983	3,000	3,000	3,000	3,000	15	
16										16	
17	386,277	15,588	75,000	17 TOTAL CAPITAL OUTLAY		24,000	24,000	24,000	24,000	17	
					INTERFUND TRANSFERS						
18	-		0	18 Transfers to Other Funds						18	
19										19	
20	0	0	0	20 TOTAL INTERFUND TRANSFERS		0	0	0	0	20	
					DEBT SERVICE						
21		45,205		21 Mini Pumper		48,000	48,000	48,000	48,000	21	
22		85,420	84,000	22 Land Purchase	984	93,300	93,300	93,300	93,300	22	
23										23	
24	0	130,625	84,000	24 TOTAL DEBT SERVICE		141,300	141,300	141,300	141,300	24	
					OPERATING CONTINGENCY						
25	0	0	10,000	25 TOTAL OPERATING CONTINGENCY		510,000	510,000	510,000	510,000	25	
26										26	
27	0	0		27 Total Requirements Not Allocated						27	
28				28 Ending balance (prior years)						28	
29			28,467	29 UNAPPROPRIATED ENDING FUND BALANCE		322,066	322,066	322,066	322,066	29	
30	1,195,840	1,076,022	1,270,003	30 TOTAL ORG./PROG. REQUIREMENTS		2,398,166	2,398,166	2,398,166	2,398,166	30	

DETAILED REQUIREMENTS

FORM
LB-31

GENERAL Operations

Yachats Rural Fire Protection District
(Name of Municipal Corporation)

Line Item	Historical Data			REQUIREMENTS DESCRIPTION	Acct. No.	Number of Employees	Range*	Budget for Next Year 2019-2020			
	Actual		Adopted Budget					Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2016-2017	First Preceding Year 2017-2018	This Year 2018-2019								
1	8,967	10,165	11,000	1 Life Insurance (Vol & Paid)	912	18		10,000	10,000	10,000	1
2	12,728	10,542	12,000	2 Volunteers Other Benefits	913			9,000	9,000	9,000	2
3	-	-	1,500	3 Volunteers Medical Benefits	914A			1,000	1,000	1,000	3
4	-	-	3,000	4. Employee Medical Benefits	914B	10		4,000	4,000	4,000	4
5	3,266	2,997	7,000	5 Recruitment, Retention, Interoperability	916			5,000	5,000	5,000	5
6	27,769	28,618	31,000	6 Dispatch Services	921			42,000	42,000	42,000	6
7	-	2,334	2,000	7 Communications - Radio	922			3,000	3,000	3,000	7
8	2,862	2,737	3,500	8 Communications - Telephone	923			3,500	3,500	3,500	8
9	2,590	4,228	3,000	9 Office Expense	924			3,000	3,000	3,000	9
10	7,734	7,648	9,500	10 Utilities	925			9,500	9,500	9,500	10
11	8,161	9,066	11,000	11 Fuel Oil Lube	926			8,000	8,000	8,000	11
12	6,646	13,998	15,600	12 Equip Maintenance	927			13,000	13,000	13,000	12
13	3,594	5,378	7,000	13 Build & Ground Maintenance	928			5,000	5,000	5,000	13
14	-	-	400	14 Lease & Rental Fees	929			400	400	400	14
15	118	852	2,000	15 Training & Education	931			4,000	4,000	4,000	15
16	2,065	4,520	4,000	16 Dues & Conventions	932			4,500	4,500	4,500	16
17	15,102	22,456	24,000	17 Insurance & Bonds	933			24,000	24,000	24,000	17
18	6,336	6,810	3,000	18 Audit & Legal	934			16,000	16,000	16,000	18
19	1,164	239	1,200	19 Election Expense	936			1,200	1,200	1,200	19
20	466	-	1,000	20 Fire Prevention	937			500	500	500	20
21	383	927	1,500	21 Advertising	938			1,500	1,500	1,500	21
22	12,351	7,826	10,000	22 Misc. Small Equipment & Supplies	940			9,000	9,000	9,000	22
23	-	232	4,000	23 Volunteers Response Gear	944A			7,000	7,000	7,000	23
24	1,392	15,356	8,000	24 Employee Response Gear	944B	8		10,000	10,000	10,000	24
25	-	-	-	25 Hydrant Repair and Maintenance	945			500	500	500	25
26	2,500	-	5,500	26 Grant Expense	947			12,500	12,500	12,500	26
27	-	-	-	27 Disaster Preparedness	948			3,000	3,000	3,000	27
28	-	-	-	28 Tax Anticipation Note	949			210,000	210,000	210,000	28
29											29
30											30
31											31
32				32 Ending balance (prior years)							32
33											33
34	126,192	156,929	181,700	34 TOTAL REQUIREMENTS				420,100	420,100	420,100	34

**FORM
LB-11**

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

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Any balance in a fund referred to in ORS 280.110 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 year for contributions: 2022-2023.

**EQUIPMENT RESERVE FUND
(Fund)**

**Yachats Rural Fire Protection District
(Name of Municipal Corporation)**

	Historical Data		Adopted Budget This Year 2018-2019	DESCRIPTION RESOURCES AND REQUIREMENTS	Acct. No.	Budget for Next Year 2019-2020			
	Actual Second Preceding Year 2016-2017	First Preceding Year 2017-2018				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	20,138	20,386	20,300	1. Cash on hand	690-2	21,600	21,600	21,600	1
2				2					2
3				3. Previously levied taxes estimated to be received					3
4	103	313	105	4. Interest	850	500	500	500	4
5	-		-	5. Transferred IN, from other funds					5
6				6					6
7				7					7
8				8					8
9				9. Total Resources, except taxes to be levied					9
10				10. Taxes estimated to be received					10
11				11. Taxes collected in year levied					11
12	20,241	20,699	20,405	12. TOTAL RESOURCES		22,100	22,100	22,100	12
				REQUIREMENTS**					
13	-		10,000	13 Equipment	981	5,000	5,000	5,000	13
14		1		14 Office Expense	924	-	-	-	14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24 Ending balance (prior years)					24
25	20,241	20,698	10,405	25 RESERVED FOR FUTURE EXPENDITURE		17,100	17,100	17,100	25
26	20,241	20,699	20,405	26 TOTAL REQUIREMENTS		22,100	22,100	22,100	26

6/11/2019

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**
GO Bond 2056 Hwy 101 Station Capital Fund

Yachats Rural Fire Protection District
(Name of Municipal Corporation)

1	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019 - 2020		
	Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2016 - 2017	First Preceding Year 2017 - 2018	Adopted Budget Year 2018 - 2019				
2	0	0	7,871,000	Networking Capital - Modified Accrual	3,849,679	3,849,679	3,849,679
3				Previously levied bond funds estimated to be received			
4		130,303	120,000	Interest	120,000	120,000	120,000
5		7,700,000		Bond Proceeds			
6		1,050,116		Bond Proceeds - Premium			
7			50,000	Timber Sale			
8							
9		8,880,419	8,041,000	Total Resources, except bond funds to be levied	3,969,679	3,969,679	3,969,679
10				Bond funds estimated to be received			
11				Taxes collected in year levied			
12	0	8,880,419	8,041,000	TOTAL RESOURCES	3,969,679	3,969,679	3,969,679
13				REQUIREMENTS **			
14				Object Classification			
15		0	0	871 Reimbursement for prior expenses	-	0	0
16							
17				PERSONNEL SERVICES			
18		28,246	26,000	901 Wages	26,000	26,000	26,000
19			2,500	905 Taxes for Employees	2,500	2,500	2,500
20			200	911 Workers' Compensation	200	200	200
21							
22				CAPITAL OUTLAY			
23		195,920		811 Debt Service - Bond Issuance			
24			1,000	923 Communications - Telephone	1,000	1,000	1,000
25			200	924 Office Expense	200	200	200
26			20,000	934 Professional Services	20,000	20,000	20,000
27			1,000	938 Advertising	1,000	1,000	1,000
28		129,334	4,000,000	980 Station Expense - General	3,600,000	3,600,000	3,600,000
29		7,760	3,025,482	980a Site Prep & Tree Removal	150,000	150,000	150,000
30		14,414	217,118	980b Creek Relocation	0	0	0
31		439,471	50,000	980c Preliminary Building Expenses	50,000	50,000	50,000
32			195,000	980e Storm Water Detention	3,000	3,000	3,000
33				980f Utilities	500	500	500
34		393,796	500,000	Contingency	115,279	115,279	115,279
35		7,671,478	-	Transfer to other account	-	0	0
36			2,500	Ending balance (prior years)			
37	0	8,880,419	8,041,000	UNAPPROPRIATED ENDING FUND BALANCE			
				TOTAL REQUIREMENTS	3,969,679	3,969,679	3,969,679

GO Bond 2056 Hwy 101 Station Capital Debt Services Fund
 (Fund)

Line Item	Historical Data			Adopted Budget This Year 2018-19	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Actual		Budget for Next Year 2019-20				
	Second Preceding Year 2016-17	First Preceding Year 2017-18					
1							1
2			4,736	14,736	14,736	14,736	2
3							3
4				13,000	13,000	13,000	4
5				500	500	500	5
6							6
7							7
8	0	0	4,736	28,236	28,236	28,236	8
9			370,000	370,299	370,300	370,300	9
10		337,982					10
11	0	337,982	374,736	398,535	398,536	398,536	11
TOTAL RESOURCES							
Requirements							
Bond Principal Payments							
12							12
13							13
14							14
15	0	0	0	0	0	0	15
Bond Interest Payments							
16							16
17		166,623	179,600	179,600	179,600	179,600	17
18		166,623	179,600	179,600	179,600	179,600	18
19							19
20	0	333,246	359,200	359,200	359,200	359,200	20
Unappropriated Balance for Following Year By							
21							21
22							22
23							23
24							24
25		4,736					25
26			15,536	39,335	39,336	39,336	26
27							27
28							28
29	0	337,982	374,736	398,535	398,536	398,536	29
TOTAL REQUIREMENTS							

*If this form is used for revenue bonds, property tax resources may not be included.

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

To assessor of Lincoln County

FORM LB-50 2019-2020

Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

Check here if this is an amended form.

The Yachats Rural Fire Protection District has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Lincoln County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>P.O. Box 1</u> Mailing Address of District	<u>Yachats</u> City	<u>OR</u> State	<u>97498</u> ZIP code	<u>6/27/2019</u> Date
<u>Frankie Petrick</u> Contact Person	<u>District Administrator</u> Title	<u>541.547.3266</u> Daytime Telephone	<u>yrfpd@peak.org</u> Contact Person E-Mail	

CERTIFICATION - You must check one box if your district is subject to Local Budget Law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
 The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits Rate -or- Dollar Amount		
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit)	1	0.2896		
2. Local option operating tax	2	1.20		
3. Local option capital project tax	3			Excluded from Measure 5 Limits Dollar Amount of Bond Levy
4. City of Portland Levy for pension and disability obligations	4			
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.			
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.			402,499
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.			402,499

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	0.2896
7. Election date when your new district received voter approval for your permanent rate limit	7	
8. Estimated permanent rate limit for newly merged/consolidated district	8	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
Operations	May 21, 2019	2019-2020	2023-2024	.61 per \$1,000
Operations	May 15, 2018	2018-2019	2022-2023	.59 per \$1,000

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

Description	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1		
2		

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

The authority for putting these assessments on the roll is ORS _____ (Must be completed if you have an entry in Part IV)