

NOTICE OF BUDGET HEARING

A public meeting of the YACHATS RURAL FIRE PROTECTION DISTRICT will be held on June 28, 2020 at 10:30 AM virtually using Zoom. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 as approved by the YACHATS RURAL FIRE PROTECTION DISTRICT Budget Committee. A summary of the budget is presented below. A copy of the budget document may be requested by calling 541-547-3266 and can be sent via USPS or electronically. 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. Zoom Meeting ID: 410 048
 3231 Password: YRFPD1 This notice is also posted on yrfpd.org.

Contact: Frankie Petrick Telephone: 541.547.3266 Email: yrfpd@peak.org

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2019-2020	Adopted Budget This Year 2020-2021	Approved Budget Next Year 2021-2022
Beginning Fund Balance/Net Working Capital	2,208,027	970,072	806,341
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges			
Federal, State and all Other Grants, Gifts, Allocations and Donations	2,500	15,500	12,500
Revenue from Bonds and Other Debt			
Interfund Transfers / Internal Service Reimbursements	150,969	128,969	
All Other Resources Except Current Year Property Taxes	369,736	1,386,100	1,068,100
Current Year Property Taxes Estimated to be Received	1,251,120	1,270,309	1,312,409
Total Resources	3,982,352	3,770,950	3,199,350

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	872,187	1,043,800	851,843
Materials and Services	307,482	556,001	757,900
Capital Outlay	1,356,583	526,100	432,750
Debt Service	625,878	444,200	426,000
Interfund Transfers	150,969	128,969	
Contingencies		803,700	376,917
Special Payments			
Unappropriated Ending Balance and Reserved for Future Expenditure	669,253	268,180	353,940
Total Requirements	3,982,352	3,770,950	3,199,350

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	8
Not Allocated to Organizational Unit or Program			
FTE	9	9	8
Total Requirements			
Total FTE	9	9	8

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *
 There are no changes from the previous year.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2019-2020	Rate or Amount Imposed This Year 2020-2021	Rate or Amount Approved Next Year 2021-2022
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	\$402,499	\$413,379	\$424,358

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$7,690,000	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$47,000	\$47,000
Total	\$7,737,000	\$47,000

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the Yachats Rural Fire Protection District will hold a public hearing of its Board of Directors to provide members of the public an opportunity to present written or oral testimony regarding the proposed sale of the real property 215/217/219 West 2nd Street, Yachats, OR 97498 on the 28th day of June, 2021, at 10:30 a.m. The meeting will be held virtually via Zoom. Meeting ID: 410 048 3231 Password: YRFPD1 This notice is also posted on yrfpd.org.

RESOURCES AND REQUIREMENTS

**FORM
LB-20**

GENERAL FUND

Yachats Rural Fire Protection District

No	Historical Data			RESOURCE DESCRIPTION	Acct. No	Budget for Next Year 2021-2022				
	Actual		Adopted Budget This Year 2020-2021			Proposed By Budget Officer 2022	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020								
1	277,335	92,536	127,000	Networking Capital - Modified Accrual		30,160	30,160	30,160	30,160	1
2										2
3										3
4										4
5	29,879		30,000	Previously levied taxes estimated	802	32,000	32,000	32,000	32,000	5
6	4		500	Other Lincoln County Income	805	500	500	500	500	6
7	3,555	2,005	3,000	Interest	850	3,000	3,000	3,000	3,000	7
8	8,837	4,791	5,000	Misc. Refunds	860	5,000	5,000	5,000	5,000	8
9				OTHER RESOURCES						9
10			1,000	Sale of Equipment	870	1,000	1,000	1,000	1,000	10
11										11
12			1,000,000	Sale of Property	880	450,000	450,000	450,000	450,000	12
13	5,291	4,601	2,000	Misc. Income	890	50,000	50,000	50,000	50,000	13
14			10,000	Transfers from GO Bond	891	2,500	2,500	2,500	2,500	14
15	300		1,600	Rental Income	892	-	-	-	-	15
16			300,000	Loan/Tax Anticipation Note	894	550,000	550,000	550,000	550,000	16
17	2,500	2,500	2,500	Grant - Emergency Prep.	895	2,500	2,500	2,500	2,500	17
18			5,000	Grant - SAFER	895	-	-	-	-	18
19			5,000	Grant - SDAO	895	5,000	5,000	5,000	5,000	19
20			3,000	Grant - VFA	895	5,000	5,000	5,000	5,000	20
21	74,545	16,081	10,000	Conflagration	897	5,000	5,000	5,000	5,000	21
22										22
23										23
24										24
25										25
26										26
27										27
28										28
29										29
30										30
31										31
32										32
33	402,246	439,314	1,505,600	Total resources, except taxes to be levied		1,141,660	1,141,660	1,141,660	1,141,660	33
34			890,000	Taxes estimated to be received	801	890,000	890,000	890,000	890,000	34
35	801,765	858,785		Taxes collected in year levied						35
36	1,204,011	1,298,099	2,395,600	TOTAL RESOURCES		2,031,660	2,031,660	2,031,660	2,031,660	36

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

REQUIREMENTS SUMMARY

GENERAL FUND

FORM
LB-30

Line Item	Historical Data			Adopted Budget This Year 2020-2021	REQUIREMENTS FOR: (Operations)	Acct. No.	Budget For Next Year 2021-2022		
	Actual		Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
					PERSONNEL SERVICES				
1	556,966	545,725	731,000	Wages	901	575,843	575,843	575,843	575,843
2	116,237	142,496	150,000	Employee Benefits: Medical Ins. and HRA	902	129,000	129,000	129,000	129,000
3	111,466	115,805	96,000	Employee Benefits: PERS	903	100,000	100,000	100,000	100,000
4	24,000	21,926	28,000	Taxes for Employees	905	21,000	21,000	21,000	21,000
5	13,737	20,611	25,000	Workers' Compensation	911	23,000	23,000	23,000	23,000
6				Transfer					
7	822,406	846,563	1,030,000	TOTAL PERSONNEL SERVICES		848,843	848,843	848,843	848,843
8			9.00	Total Full-Time Equivalent (FTE)					
9				MATERIALS AND SERVICES					
10	159,395	307,482	566,000	Materials and Services (See LB 31)		757,900	757,900	757,900	757,900
11									
12	159,395	307,482	246,000	TOTAL MATERIALS AND SERVICES		757,900	757,900	757,900	757,900
13				CAPITAL OUTLAY					
14	0	0	11,000	Station Expense	980	0	0	0	0
15	12,031	0	15,000	Equipment	981	10,000	10,000	10,000	10,000
16	0	0	1,000	Fire Hose Replacement	983	0	0	0	0
17	12,031	0	27,000	TOTAL CAPITAL OUTLAY		10,000	10,000	10,000	10,000
18				INTERFUND TRANSFERS					
19		150,969	128,969	Transfers to Other Funds					
20	0	150,969	128,969	TOTAL INTERFUND TRANSFERS		0	0	0	0
21				DEBT SERVICE					
22	45,205	42,818	48,000	Midi Pumper	985	47,000	47,000	47,000	47,000
23	71,319	63,458	27,000	Land Purchase/Loan Interest	984	0	0	0	0
24	0	144,150	310,000	Business Loan/Tax Anticipation Note	917	530,000	530,000	530,000	530,000
25	0	16,529	0	Debt Service Interest Expense and Fees		0	0	0	0
26	116,524	266,956	385,000	TOTAL DEBT SERVICE		47,000	47,000	47,000	47,000
27				OPERATING CONTINGENCY					
28	0	0	375,931	TOTAL OPERATING CONTINGENCY		356,917	356,917	356,917	356,917
29									
30	0	0	375,931	Total Requirements Not Allocated		356,917	356,917	356,917	356,917
31		28,066		Ending balance (prior years)					
32			200,000	UNAPPROPRIATED ENDING FUND BALANCE		11,000	11,000	11,000	11,000
33	1,110,356	1,600,035	2,392,900	TOTAL ORG./PROG. REQUIREMENTS		2,031,660	2,031,660	2,031,660	2,031,660

DETAILED REQUIREMENTS

GENERAL FUND

Yachats Rural Fire Protection District

FORM
LB-31

Line Item	Historical Data			REQUIREMENTS DESCRIPTION	Acct. No.	Number of Employees	Range*	Budget for Next Year 2021-2022			
	Actual		Adopted Budget This Year 2020-2021					Proposed by Officer	Approved by Committee	Adopted by Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020									
1	8,508	7,202	10,000	Life Insurance (Vol & Paid)	912	18		8,500	8,500	8,500	1
2	8,001	8,114	9,000	Volunteers Other Benefits	913			1,000	1,000	1,000	2
3	143	138	1,000	Volunteers Medical Benefits	914A			1,000	1,000	1,000	3
4	-	-	4,000	Employee Medical Benefits	914B	8		2,000	2,000	2,000	4
5	806	1,631	2,700	Employee Benefits: Uniform Allowance	915			1,000	1,000	1,000	5
6	3,618	3,672	8,000	Recruitment, Retention, Interoperability	916			4,000	4,000	4,000	6
7	27,395	29,198	45,000	Dispatch Services	921			46,000	46,000	46,000	7
8	1,177	-	3,000	Communications - Radio	922			2,000	2,000	2,000	8
9	2,969	3,612	3,700	Communications - Telephone	923			3,700	3,700	3,700	9
10	2,721	3,324	3,000	Office Expense	924			5,400	5,400	5,400	10
11	9,150	15,475	21,000	Utilities	925			19,000	19,000	19,000	11
12	6,330	6,420	9,000	Fuel Oil Lube	926			9,000	9,000	9,000	12
13	10,656	13,845	12,500	Equip Maintenance	927			9,400	9,400	9,400	13
14	4,084	4,170	7,000	Build & Ground Maintenance	928			10,000	10,000	10,000	14
15	361	2,071	4,000	Training & Education	931			500	500	500	15
16	4,084	3,278	4,500	Dues & Conventions	932			4,000	4,000	4,000	16
17	18,157	25,891	30,000	Insurance & Bonds	933			42,000	42,000	42,000	17
18	33,368	23,361	25,000	Audit & Legal	934			19,000	19,000	19,000	18
19	1,149	-	800	Election Expense	936			1,500	1,500	1,500	19
20	-	253	500	Fire Prevention	937			100	100	100	20
21	311	924	1,500	Advertising and Meeting Notices	938			1,800	1,800	1,800	21
22	8,626	4,782	9,000	Misc. Small Equipment & Supplies	940			7,000	7,000	7,000	22
23	249	-	7,000	Volunteers Response Gear	944A			7,000	7,000	7,000	23
24	3,489	982	10,500	Employee Response Gear	944B	6		7,000	7,000	7,000	24
25	1,274	2,597	1,500	Hydrant Repair and Maintenance	945			500	500	500	25
26	-	-	12,500	Grant Expense	947			12,500	12,500	12,500	26
27	3,575	2,388	3,000	Disaster Preparedness	948			3,000	3,000	3,000	27
28											28
29											29
30				Ending balance (prior years)							30
31											31
32	160,201	163,332	248,700	TOTAL REQUIREMENTS				227,900	227,900	227,900	32

**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

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: 2024-2026. Last

EQUIPMENT RESERVE FUND

Yachats Rural Fire Protection District

	Historical Data		Adopted Budget This Year 2020-2021	DESCRIPTION RESOURCES AND REQUIREMENTS	Acct. No.	Budget for Next Year 2021-2022			
	Actual	Second Preceding Year 2018-2019				First Preceding Year 2019-2020	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
1	20,699	21,237	21,737	RESOURCES	690-2	22,237	22,237	22,237	1
2				Networking Capital - Modified Accrual					2
3									3
4	538	468	500	Interest	850	300	300	300	4
5			-	Transferred IN, from other funds					5
6									6
7									7
8									8
9									9
10									10
11									11
12	21,237	21,705	22,237	TOTAL RESOURCES		22,537	22,537	22,537	12
13	0	0	19,000	REQUIREMENTS**					13
14	0	0	1	Equipment	981	22,250	22,250	22,250	14
15				Office Expense	924	-	-	-	15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24				Ending balance (prior years)					24
25	21,237	21,705	3,236	RESERVED FOR FUTURE EXPENDITURE		287	287	287	25
26	21,237	21,705	22,237	TOTAL REQUIREMENTS		22,537	22,537	22,537	26

6/28/2021

*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.

SPECIAL FUND RESOURCES AND REQUIREMENTS

FORM
LB-10

GO BOND 2056 HWY 101 STATION CAPITAL FUND

Line Item	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2021 - 2022		
	Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2018 - 2019	First Preceding Year 2019 - 2020	Adopted Budget Year 2020 - 2021				
1				RESOURCES			
2	7,671,478	2,059,663	782,000	Networking Capital - Modified Accrual	680,000	680,000	680,000
3					13,000	13,000	13,000
4	130,971	24,719	12,000	Interest	500	500	500
5				Bond Proceeds			
6				Bond Proceeds - Premium			
7			124,969	Transfer from another account			
8							
9	7,802,449	2,084,382	918,969	Total Resources, except bond funds to be levied	693,500	693,500	693,500
10							
11							
12	7,802,449	2,084,382	918,969	TOTAL RESOURCES	693,500	693,500	693,500
13				REQUIREMENTS **			
14				Object Classification			
15				Detail			
16	22,700	24,588	10,000	PERSONNEL SERVICES			
17	1,811	996	1,000	Wages	2,500	2,500	2,500
18	183	38	100	Taxes for Employees	500	500	500
19				Workers' Compensation			
20				CAPITAL OUTLAY			
21	378		100	Office Expense	500	500	500
22	462		10,000	Professional Services			
23	4,571		400,000	Station Expense - General	250,000	250,000	250,000
24	779,500	25,242	50,000	Site Prep & Tree Removal			
25	7,808	9,046		Creek Relocation	100,000	100,000	100,000
26	4,652,043	1,322,297		Preliminary Building Expenses			
27			20,000	Storm Water Detention	50,000	50,000	50,000
28			427,769	Contingency	20,000	20,000	20,000
29				Transfer to other account			
30							
31							
32							
33							
34							
35							
36				Ending balance (prior years)			
37				UNAPPROPRIATED ENDING FUND BALANCE	270,000	270,000	270,000
38	5,469,456	1,382,207	918,969	TOTAL REQUIREMENTS	693,500	693,500	693,500

BONDED DEBT RESOURCES AND REQUIREMENTS

Bond Debt Payments are for:

- Revenue Bonds or
 General Obligation Bonds

**FORM
LB-35**

Yachats Rural Fire Protection District

GO BOND 2056 HWY 101 STATION DEBT SERVICES FUND

Historical Data			Budget for Next Year 2021-2022			
Actual			Adopted Budget This Year 2020-2021	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2018-2019	First Preceding Year 2019-2020	1				
			Resources			
			Networking Capital - Modified Accrual	60,944	60,944	60,944
			Previously Levied Taxes to be Received			
			Interest	300	300	300
			Transferred from Other Funds			
			Total Resources, Except Taxes to be Levied	61,244	61,244	61,244
			Taxes Estimated to be Received *	390,409	390,409	390,409
			Taxes Collected in Year Levied			
			TOTAL RESOURCES	451,653	451,653	451,653
			Requirements			
			Bond Principal Payments			
			Bond Issue			
			Budgeted Payment Date			
			GO Bond 11/7/2017	10,000	10,000	10,000
			December 15th			
			GO Bond 11/7/2017	10,000	10,000	10,000
			June 15th			
			Total Principal	20,000	20,000	20,000
			Bond Interest Payments			
			Bond Issue			
			Budgeted Payment Date			
			GO Bond 11/7/2017	179,500	179,500	179,500
			December 15th			
			GO Bond 11/7/2017	179,500	179,500	179,500
			June 15th			
			Total Interest	359,000	359,000	359,000
			Unappropriated Balance for Following Year By			
			Bond Issue			
			Projected Payment Date			
			Ending balance (prior years)			
			Total Unappropriated Ending Fund Balance	72,653	72,653	72,653
			Loan Repayment to _____ Fund			
			Tax Credit Bond Reserve			
			TOTAL REQUIREMENTS	451,653	451,653	451,653
			Historical Data			
			Second Preceding Year 2018-2019			
			First Preceding Year 2019-2020			
			Adopted Budget This Year 2020-2021			
			393,767	401,198	430,144	451,653

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