



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 29, 2024

BUDGET COMMITTEE MEMBER:

Here is your copy of the Budget Message and the proposed budget document for the 2024-2025 fiscal year.

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

Please have this budget packet available for our budget committee meeting on Monday May 13, 2024 at 10:30 AM. Attendance will be in person at the Yachats Rural Fire Protection District Station at 2056 Hwy 101 N.

The Budget Committee is made up of the following:

Name	Term Expires
Katherine Guenther	Director
Ed Hallahan	Director
Doug Myers	Director
Don Tucker	Director
Drew Tracy	Director
Betty Johnston	06/30/2026
Rick McClung	06/30/2024
Jim Finlayson	06/30/2024
Joanne Kittel	06/30/2025
Paula D'Alfonso	06/30/2026

Thank you for serving.

Sincerely,

Frankie Petrick, Budget Officer



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BUDGET MESSAGE 2024-2025

The Budget Committee Meeting for fiscal year 2024-2025 is being held at 2056 Hwy 101 N. The meeting is open to the public as are all regular and special meetings. We saw a long time Director retire this year and we are happy that she has agreed to be on the Budget Committee. Director Doug Myers has filled Director Johnston's position on the board and we are happy to have him on board.

Please read your packet fully, as we will review the budget page by page and discuss the amount in each category to ensure you are comfortable with the answers to any questions. ORS as described in the Local Budgeting Manual prohibits Budget Committee members from discussing budget items with each other outside of a public meeting.

November of 2022 voters approved a new Local Option Tax (LOT) in the amount of \$1.59 per thousand which was an increase of \$1.00 per thousand. Our second LOT of \$.61 per thousand expires in June 2024 and voters renewed that in November of 2023. The two LOTs along with our \$.2896 per thousand base rate is the figure used as the basis for the budget. Looking at financial projections, the Board will need to increase the LOTs when they renew again in 5 years.

As Budget Officer I have included raises this year and included a COLA up to 5% 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 still a shortage of Firefighter/Paramedics in Oregon at this time.

South Lincoln Ambulance Inc. has helped YRFPD with many donations over the years and continues to commit \$18,000.00 for the 2024-2025 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. South Lincoln Ambulance does not anticipate having extra funds this year due to need to repair/replace the ambulance.

Volunteer numbers are still down and we are always looking for volunteers. We will be looking for new ways to entice folks to volunteer this year. 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. To that end I have included more money in volunteer benefits to ensure there is enough money to put into the length of service award plan (LOSAP). This plan is similar to a retirement program, and is designed to retain and reward volunteers for their service to the community.

YRFPD 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. There are some repairs anticipated at the North Station. Some exterior wall repair including siding and soffit repair at River Keepers Station will be a major expense and that work will be done at BOLI rates and is included in the budget.

One of our firefighter/paramedics lives at the River Keepers Station and is there for several days during the month while off shift. When he is there, he is available for "call back" if needed which accrues some overtime.

The Newport Fire engine we received two years ago failed to pass pump testing. The repairs on that engine will be about \$15,000. We need to reevaluate whether that is the best plan or not.

The safety standard for emergency apparatus tires is to replace them every ten years. We have two units that need tires replaced in the 24-25 budget year.

Office expense is being increased this year in anticipation of implementing a Virtual Private Network (VPN) per SDAO recommendations and possibly purchasing ½ of a copier.

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 the operating budget as part of the first payment.

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 (LCEPG) in the past. In May we received the LCEPG grant for \$2,500 for emergency food items and the Oregon State Fire Marshal Wildfire Staffing grant for \$35,000 to increase staffing during wildfire season. Even though those grants were received in 23-24, the expenses associated with these grants will carry over into 24-25. We will continue looking for other grant opportunities as well.

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, 2024". That document indicates the Total Assessed Value on Roll in the amount of \$ 714,309,220. 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 is 95.2%.

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. We want to hear from you. Your thoughts and concerns are important to making the budget complete.

Respectfully submitted,



Frankie M Petrick, Budget Officer



LINCOLN COUNTY STATEMENT OF TAXES FOR YEAR ENDING JUNE 30, 2024 ASSESSMENT ROLL OF 2023-24

Detail of Taxing District Values and Rates

TAXING DISTRICT	TOTAL ASSESSED VALUE ON ROLL	TOTAL ASSESSED VALUE TO CALCULATE RATE	2023-24 OPERATING RATE	2023-24 LOCAL OPTION RATE	2023-24 BOND RATE	2023-24 TOTAL BILLING RATE
A-ESD LINN-BENTON-LINCOLN ⁽¹⁾	9,684,248,610	9,223,878,347	0.3049	0.0000	0.0000	0.3049
A-LINC CO ANIMAL SVCS DISTRICT	9,684,248,610	9,223,878,347	0.1100	0.0000	0.0000	0.1100
A-LINC CO EXTENSION SERVICE	9,684,248,610	9,223,878,347	0.0451	0.0000	0.0000	0.0451
A-LINC CO GENERAL	9,684,248,610	9,223,878,347	2.8202	0.0000	0.0000	2.8202
A-LINC CO SCHOOL UNIT ⁽²⁾	9,684,248,610	9,684,309,030	4.9092	0.0000	0.6556	5.5648
A-LINC CO SOLID WASTE DISTRICT	9,684,248,610	9,223,878,347	0.0000	0.0000	0.0000	0.0000
A-LINC CO TRANSPORTATION SERV DIST	9,684,248,610	9,223,878,347	0.0974	0.0000	0.0000	0.0974
A-OR CST COMM COLLEGE	9,684,248,610	9,223,878,347	0.1757	0.0000	0.2108	0.3865
CITY OF DEPOE BAY	510,782,010	474,455,760	0.0000	0.0000	0.1091	0.1091
CITY OF LINCOLN CITY	2,190,782,020	2,153,748,473	4.0996	0.0000	0.8012	4.9008
CITY OF NEWPORT	1,777,430,520	1,506,463,076	5.5938	0.0000	1.7356	7.3294
CITY OF SILETZ	63,158,240	63,158,240	0.2376	0.0000	0.0000	0.2376
CITY OF TOLEDO	481,160,270	451,181,240	5.1800	0.0000	0.3674	5.5474
CITY OF WALDPOR	287,229,910	280,176,520	2.3328	0.0000	0.3071	2.6399
CITY OF YACHATS	363,536,380	305,336,905	0.1717	0.0000	0.1441	0.3158
F-ALSEA RFPD ⁽³⁾	10,409,870	10,409,870	1.1363	0.0000	0.0000	1.1363
F-CENTRAL OR CST FIRE & RESCUE	476,734,140	469,627,770	0.8209	1.6200	0.0000	2.4409
F-DEPOE BAY RFPD	1,550,118,390	1,522,478,560	0.8323	1.0900	0.0000	1.9223
F-NEWPORT RFPD	387,926,470	367,657,704	0.9634	0.0000	0.0000	0.9634
F-N LINC FIRE&RES #1 ⁽⁴⁾	2,766,410,050	2,730,008,926	0.6783	1.2200	0.3013	2.1996
F-SEAL ROCK RFPD	630,337,390	630,337,390	0.4634	0.6000	0.0000	1.0634
F-SILETZ RFPD	191,260,470	191,260,470	1.3331	0.0000	0.0000	1.3331
F-EAST LINCOLN COUNTY FIRE & RESCUE	238,933,880	238,933,880	1.0522	0.0000	0.0000	1.0522
F-YACHATS RFPD	714,309,220	658,564,145	0.2896	2.2000	0.5642	3.0538
H-NORTH LINCOLN HEALTH DIST	3,576,852,380	3,539,818,833	0.5184	0.0000	0.0000	0.5184
H-PACIFIC COMMUNITIES HEALTH	4,956,432,140	4,563,074,454	0.3625	0.0000	0.7279	1.0904
L-LINC CO LIBRARY	4,879,201,330	4,815,010,563	0.2465	0.0900	0.0000	0.3365
PORT OF ALSEA	1,673,119,590	1,607,736,705	0.0333	0.0000	0.0927	0.1260
PORT OF NEWPORT	2,526,921,670	2,235,381,119	0.0609	0.0000	0.3383	0.3992
PORT OF TOLEDO	1,137,090,360	1,107,111,330	0.2345	0.0000	0.0000	0.2345
SILETZ AREA LAW ENFORCEMENT SERVICE	204,110,550	204,110,550	1.3100	0.0000	0.0000	1.3100
GREATER TOLEDO POOL RECREATION DIST	746,390,560	716,411,530	0.7700	0.0000	0.0000	0.7700
RD-BAYSHORE ROAD DISTRICT	207,129,880	207,129,880	0.5064	0.0000	0.0000	0.5064
RD-BEAR CREEK HIDEOUT #2 ROAD DIST	4,820,680	4,820,680	0.7500	0.0000	0.0000	0.7500
RD-BEAR VALLEY ROAD DISTRICT	8,988,640	8,988,640	0.2500	4.5600	0.0000	4.8100
RD-BELLE MER SIGL TRACT ROAD DIST	48,057,450	48,057,450	0.0000	0.5100	0.0000	0.5100
RD-BOULDER CREEK RETREAT ROAD DIST	14,520,790	14,520,790	1.4585	0.0000	0.0000	1.4585
RD-CALIFORNIA STREET ROAD DISTRICT	8,633,290	8,633,290	0.8500	0.0000	0.0000	0.8500
RD-FOR FAR ROAD DISTRICT	21,163,200	21,163,200	0.8966	0.0000	0.0000	0.8966
RD-GLENEDEN BEACH ROAD DISTRICT	152,666,820	152,666,820	0.2258	0.0000	0.0000	0.2258
RD-IDAHO POINT SPECIAL ROAD	9,692,000	9,692,000	0.7500	0.0000	0.0000	0.7500
RD-LAKE POINT ROAD DISTRICT	54,223,120	54,223,120	0.4669	0.0000	0.0000	0.4669
RD-LITTLE SWITZERLAND ROAD DISTRICT	10,350,900	10,350,900	2.1525	0.0000	0.0000	2.1525
RD-LOST CREEK PARK ROAD DISTRICT	28,585,680	28,585,680	1.6015	0.0000	0.0000	1.6015
RD-MAKAI ROAD DISTRICT	42,213,840	42,213,840	1.0534	0.0000	0.0000	1.0534
RD-MIROCO ROAD DISTRICT	31,158,960	31,158,960	0.4097	0.0000	0.0000	0.4097
RD-NE SAN MARINE SPECIAL ROAD DISTRICT	4,630,760	4,630,760	1.0000	0.0000	0.0000	1.0000
RD-NEW BRIDGE SPECIAL ROAD DISTRICT	4,864,410	4,864,410	1.0000	0.0000	0.0000	1.0000
RD-PACIFIC SHORES ROAD DISTRICT	32,492,660	32,492,660	0.8125	0.0000	0.0000	0.8125
RD-PANTHER CREEK ROAD DISTRICT	35,227,860	35,227,860	0.8608	0.0000	0.0000	0.8608
RD-SALMON RIVER PARK SPECIAL ROAD	5,796,930	5,796,930	0.0000	0.0000	0.0000	0.0000
RD-SE NELSON WAYSIDE DRIVE ROAD DISTRICT	8,643,540	8,643,540	0.5000	0.5000	0.0000	1.0000
RD-SANDPIPER VILLAGE SPEC ROAD DISTRICT	64,188,660	64,188,660	0.5676	0.0000	0.0000	0.5676
RD-SILVER SANDS SPECIAL ROAD DISTRICT	9,650,500	9,650,500	0.6000	0.0000	0.0000	0.6000
RD-STARR CREEK ROAD DISTRICT	24,530,790	24,530,790	0.9978	0.0000	0.0000	0.9978
RD-SURFLAND #1 ROAD DISTRICT	29,202,060	29,202,060	0.3458	0.0000	0.0000	0.3458
RD-WALDPOR ROAD #3	287,229,910	280,176,520	0.6960	0.0000	0.0000	0.6960
RD-WESTWOOD VILLAGE ROAD DISTRICT	19,306,230	19,306,230	0.3625	0.0000	0.0000	0.3625
SAN-CAPE FOULWEATHER SANITARY DISTRICT	134,393,770	134,393,770	0.0000	0.0000	0.0000	0.0000
SAN-GLENEDEN SANITARY DISTRICT	590,573,860	590,573,860	0.0000	0.0000	0.0000	0.0000
SAN-SALISHAN SANITARY DISTRICT	179,881,100	179,881,100	0.0000	0.0000	0.0000	0.0000
SAN-SILETZ KEY SANITARY DISTRICT	11,930,350	11,930,350	1.7346	0.0000	0.0000	1.7346
WTR-BEVERLY BEACH WATER DISTRICT	35,775,330	35,775,330	0.8626	0.0000	1.0191	1.8817
WTR-CAR-MEL BEACH WATER DISTRICT	6,091,480	6,091,480	0.0000	0.0000	0.0000	0.0000
WTR-DEV LK-IN---WATER IMP DISTRICT	626,226,360	624,298,664	0.2499	0.0000	0.0000	0.2499
WTR-DEV LK-OUT---WATER IMP DISTRICT	1,430,159,640	1,426,983,418	0.1280	0.0000	0.0000	0.1280
WTR-KERNVILLE-GB-LB WATER DISTRICT	915,248,290	915,248,290	0.0000	0.6800	0.0000	0.6800
WTR-LOWER SILETZ WATER DISTRICT	31,192,460	31,192,460	0.0000	0.0000	0.0000	0.0000
WTR-OTTER ROCK WATER DISTRICT	48,348,520	48,348,520	0.0000	0.0000	0.0000	0.0000
WTR-PANTHER CREEK WATER DISTRICT	34,128,430	34,128,430	1.1397	0.0000	0.0000	1.1397
WTR-SEAL ROCK WATER DISTRICT	835,264,130	815,089,225	0.1259	0.0000	1.3468	1.4727
WTR-SW LINCOLN CNTY WATER PUD	359,203,290	359,203,290	0.0000	0.0000	0.0000	0.0000
WTR-SW LINCOLN WATER DISTRICT	359,203,290	358,686,160	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

Percent of Property Taxes Collected, by County

This percentage is the portion of current year property taxes collected in each of the last five years. You may use this percentage to estimate the amount of property tax revenue you will receive as a budget resource. For example, if 92.2 percent is collected, then 7.8 percent would be lost to discounts and other uncollected amounts. ($100\% - 92.2\% = 7.8\%$). Multiply your tax rate (per \$1,000) times the assessed value in your district divided by \$1,000, and then multiply the result by the figure from the chart below to get the estimated amount your rate will raise for your budget.

***The collection rate do not reflect the potential refund credits in that fiscal year. Please contact the county assessor for more details. (See ORS 305.286)**

County	2018-19	2019-20	2020-21	2021-22	2022-23
Baker	95.1%	95.2%	95.5%	95.4%	95.5%
Benton	96.0%	95.9%	96.1%	96.1%	96.1%
Clackamas	95.9%	95.8%	95.9%	95.4%	95.9%
Clatsop	94.3%	94.2%	95.2%	95.2%	94.7%
Columbia	94.5%	94.8%	95.1%	95.2%	95.2%
Coos	93.6%	93.7%	93.9%	94.2%	93.9%
Crook	94.9%	94.1%	95.5%	95.6%	95.2%
Curry	94.4%	94.0%	94.8%	95.0%	94.6%
Deschutes	96.1%	96.1%	96.4%	96.5%	96.5%
Douglas	94.1%	94.3%	94.4%	94.6%	93.6%
Gilliam	95.9%	95.8%	96.3%	96.2%	96.2%
Grant	93.1%	92.8%	93.8%	93.8%	93.4%
Harney	92.9%	92.7%	94.1%	94.4%	87.7%
Hood river	94.9%	94.5%	95.2%	96.0%	95.9%
Jackson	95.2%	95.3%	95.7%	95.6%	95.4%
Jefferson	94.5%	94.5%	95.1%	95.2%	94.7%
Josephine	94.7%	94.7%	95.0%	95.1%	94.9%
Klamath	93.4%	93.3%	93.8%	94.3%	94.0%
Lake	92.5%	93.3%	94.2%	91.6%	93.5%
Lane	95.6%	95.4%	95.7%	95.6%	95.7%
Lincoln	94.6%	94.6%	95.4%	95.4%	95.2%
Linn	94.8%	94.8%	95.2%	95.4%	95.3%
Malheur	94.5%	94.9%	95.0%	95.5%	95.3%
Marion	95.3%	95.3%	95.5%	95.5%	95.5%
Morrow	95.7%	95.9%	96.1%	96.0%	96.3%
Multnomah	95.9%	95.8%	96.0%	96.2%	96.0%
Polk	95.5%	95.7%	95.8%	95.8%	95.6%
Sherman	96.2%	96.4%	96.6%	99.4%	96.6%
Tillamook	94.8%	95.0%	95.5%	95.5%	95.6%
Umatilla	94.5%	95.0%	95.3%	95.7%	95.6%
Union	94.3%	94.5%	94.8%	95.0%	94.2%
Wallowa	94.2%	94.8%	95.6%	95.0%	94.8%
Wasco	94.6%	94.8%	95.2%	95.2%	95.4%
Washington	96.2%	96.2%	96.3%	96.4%	96.3%
Wheeler	86.2%	91.4%	93.9%	92.7%	93.7%
Yamhill	94.7%	95.1%	95.3%	95.1%	95.1%
Statewide	95.6%	95.6%	95.8%	95.8%	95.8%

Oregon Department of Revenue Research Section 10/03/23

2024-2025 PROPERTY TAX WORKSHEET

Enter your Permanent
Rate Levy

Enter your LOT

\$ 1.59
\$ 0.61

Enter your estimated
total Assessed Value
Including Urban
Growth Boundary

1. Permanent Rate Limit **\$0.2896** / \$1000

\$2.2000 / \$1000

2. Est. Assessed Value

\$658,561,145

\$714,309,220

3. Tax rate (per dollar)
(converts rate to a decimal)

X 0.0002896

Enter your
estimated total
Assessed Value
Minus Urban
Growth Boundary

0.0022000

4. Amount the Rate would raise

\$190,719.31

\$1,571,480.28

5. Estimate Measure 5 loss (compression)

- \$0.00

- \$0.00

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

6. Tax to be billed

= \$190,719.31

= \$1,571,480.28

7. Average Collection Factor

X 0.950

X 0.950

See your forms & instructions booklet -
Page 17 for a 5 year report - by county

8. Taxes Estimated to be Received

= \$181,183.34

= \$1,492,906.27

Gets entered on LB- 1 & 3 form, line 11

9. Loss due to discount & uncollectables
(line 6 minus line 8)

= \$9,535.97

= \$78,574.01

Gets entered on LB- 1 & 3 form, line 14b

TOTAL

\$1,674,089.61



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

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 – TAXES ESTIMATED TO BE RECEIVED – Monies are collected by Lincoln County on our behalf and deposited directly into our Checking account at Bank of the West. Tax payments made to the County by the early due date receive a 3% discount and we cannot recoup that money from any other source.

802 – PREVIOUSLY LEVIED TAXES ESTIMATED – Tax revenue collected from prior years taxes.

805 – OTHER LINCOLN COUNTY INCOME – This includes equipment rental tax, fish habitat, etc.

850 – INTEREST – 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”, which helps us identify and rectify current issues that could impact our insurance rates. This also includes refunds from SAIF for workers compensation payments that were estimated at budget time.

870 – SALE OF EQUIPMENT – This would include all sales of equipment including the sale of an old fire engine that is declared surplus. This is typically not a significant source of income.

880 – SALE OF PROPERTY – This would include all sales of real property.

890 – MISC. INCOME – Income from South Lincoln Ambulance (SLA) staffing agreement, out of district fires or motor vehicle responses, appreciative donations from District Patrons or SLA. Ocean Shores payment from Oregon State Parks for initial fire suppression on the beach.

890 – OUT OF DISTRICT FIRE – This is reimbursement for invoices we send for structure fires that are out of our fire district to pay for apparatus and personnel time. If not paid outright, it could be a lien on the property; however it might not be received for 20+ years.

890 – MOTOR VEHICLE RESPONSE – This is reimbursement for invoices we send for motor vehicle crashes to pay for apparatus and personnel time. We do not bill District Patrons for responding to their crashes.

891 – TRANSFER FROM GO BOND – Reimbursement of staff cost associated with the GO Bond or new station planning and construction. Moving forward this is for replanting of the creek bed which is not meeting Department of State Lands criteria.

893 – CONFLAGRATION – Conflagration funds are received when we respond at the request of Oregon State Fire Marshal (OSFM) for 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.

894 – LOAN/TAX ANTICIPATION NOTE – Loan from bank to run district in the current budget year OR from the beginning of next budget year until tax revenue is received in November. With the LOT increase passed by the voters in 2023, there will be no loan required moving forward.

895 – GRANT – LC EMERGENCY PREP. – Lincoln County Board of Commissioners offers Emergency Preparedness Grants each year and we have received those for several years. This is a matching grant.

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

895- GRANT – SAFER – Staffing for Adequate Fire and Emergency Response Grant (SAFER). Some matching for this grant is required depending on items requested.

895- GRANT – VFA – Volunteer Firefighter Assistance Grant. This grant is typically for wildland or apparatus and or equipment.

895- GRANT – WFS - Wildfire Season Staffing Grant – This grant is from the Oregon State Fire Marshal’s Office and is for additional staffing during peak wildfire season. This grant is typically \$35,000 and is received in the fiscal year prior to the expenses occurring.

FORM LB – 30/31 (EXPENSE SHEETS)

The LB 30 deals with expenses from the General Fund.

WAGES

901 – WAGES – Wages paid to employees.

902 – MEDICAL INSURANCE – Medical/dental/vision insurance for full time employees and their dependents.

903 – PERS – Public Employees Retirement System (PERS), most public employees are required to have PERS paid. They are not Federal Insurance Contributions Act (FICA) employees. Neither Knife nor Petrick have any retirement through PERS.

905 – TAXES FOR EMPLOYEES – Taxes for employees includes Workers Benefit Fund (WBF) (This money funds return-to-work programs, increased benefits over time for workers who are permanently and totally disabled, and benefits to families of workers who die from workplace injuries or diseases.), FICA, Medicare and SUTA (state unemployment), State Transit Tax, Oregon Paid Leave.

911 - WORKERS COMPENSATION INSURANCE – Workers compensation insurance is mandatory and is based on hours worked. 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 Misc. Refunds (860) when it is received.

912 – LIFE INSURANCE – 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 with a \$20,000 benefit.

913 – VOLUNTEER BENEFITS OTHER – This is a reimbursement category for volunteers for responding to calls and the Length of Service Award Program (LOSAP). YRFPD is allowed to reimburse volunteers for mileage and food reimbursement. YRFPD also set up a LOSAP in 2014. This would benefit those volunteers with some longevity. It does require a few years to be vested and at the direction of the Board, funds are put into the LOSAP.

914 – VOLUNTEER/EMPLOYEE MEDICAL BENEFITS – This category is for medical benefits that are outside of current insurance. For example, new employee physicals or annual respiratory screening.

EQUIPMENT AND OPERATIONS

916 – INTEROPERABILITY – Payments for the Lincoln County Cost Share for county wide emergency radio system. Payments to the Lincoln County Technical Rope Rescue Team supply cache.

917 – BUSINESS LOAN/TAX ANTICIPATION LOAN – Repayment of loans, including interest.

918 – RECRUITMENT/RETENTION – This could be for events associated with encouraging volunteerism.

921 – DISPATCH SERVICES – 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 is subtracted from our bill.

922 – COMMUNICATION RADIO – This covers the cost of radio purchase and repair. We have 11 base or portable and 12 handheld radios.

926 – FUEL, OIL, LUBE – This includes gas, diesel, oil, antifreeze, DEF and other auto fluids.

927 – EQUIPMENT MAINTENANCE – 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 AND EDUCATION – Training funds are for those times when we must send someone out for training or pay an instructor or associated cost of sponsored training.

937 – FIRE PREVENTION – 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.

940 – MISC. SMALL EQUIPMENT – This category is for small equipment, firefighting foam, nuts, bolts, batteries and miscellaneous items.

944 – VOLUNTEER/EMPLOYEE RESPONSE GEAR – Response gear is what personnel wear 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. All of the response gear is specialty items due to safety requirements and is significantly more expensive than "regular" clothing.

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

945 – HYDRANT REPAIR AND MAINTENANCE – This 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. The maintenance portion is for clearing around the hydrants.

947 – GRANT EXPENSE – This line item pays for the match of any received grant that is non payroll related ie: staffing grants.

983 – FIRE HOSE – Replacement of fire hose as needed.

ADMINISTRATION

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

924 – OFFICE EXPENSE – Includes paper, pens, tape, staples, half of the copier maintenance (the other half is paid by South Lincoln Ambulance Inc.); Department of Motor Vehicle and background checks on employees and volunteers.

932 – DUES AND CONVENTIONS – Dues for professional organizations ie: Oregon Fire Chiefs Association (OFCA), Oregon Volunteer Fire Association (OVFA) and Oregon Fire District Directors Administration (OFDDA). This also includes the cost of yearly professional conferences.

934 – AUDIT AND LEGAL – We are required by Oregon Secretary of State to file a yearly audit. With changing PERS legislation we are seeing increased audit fees for completion of audit. Legal fees may or may not be needed, but some amount is always included in the budget.

936 – ELECTION – Expenses for the cost of conducting an election.

938 – ADVERTISING AND NOTICES – This covers the required notices for elections, budgets and any other required legal notices. This category also includes job posting advertisements. Sometimes we sponsor an appreciation page in the newspaper as well.

Buildings

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

928 – BUILDING AND GROUND MAINTENANCE – This 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 – 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 affiliates.

948 – DISASTER PREP – This 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/EQUIPMENT

980 – MAJOR STATION EXPENSE – 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. Depending on the cost of a project, this might require us to pay prevailing wages.

981 – MAJOR EQUIPMENT PURCHASE/REPAIR – This is for the purchase, lease or repair of fire apparatus.

REQUIREMENTS NOT ALLOCATED

OPERATING CONTINGENCY – Operations may necessitate spending during the year on items that cannot be specifically identified at the time the budget is being prepared.

UNAPPROPRIATED ENDING FUND BALANCE – This is the money needed to fund the District from July 1 to November when we receive tax revenue from Lincoln County.

RESOURCES AND REQUIREMENTS

FORM
LB-20

GENERAL FUND

Yachats Rural Fire Protection District

Historical Data				RESOURCE DESCRIPTION	Acct. No	Budget for Next Year 2024-2025		
Actual		Adopted Budget This Year 2023-2024	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
1	102,961	558,853	-	Networking Capital - Modified Accrual				1
2	-		40,000	Checking Account	7853	50,000		2
3	-		4,000	Payroll liability account	7838	15,000		3
4	-		30,000	Local Gov Investment Pool	5562	476,000		4
5	-		11,000	Money Market/Savings	3992	-		5
6								6
7	31,929	15,755	30,000	Previously levied taxes estimated	802	30,000		7
8	1,684	19	200	Other Lincoln County Income	805	200		8
9	344	6,602	500	Interest	850	500		9
10	19,484	11,838	5,000	Misc. Refunds	860	5,000		10
11				OTHER RESOURCES				11
12								12
13	500	-	-	Sale of Equipment	870			13
14	338,687	-	-	Sale of Property	880			14
15	23,098	12,108	1,000	Misc. Income - general	890	1,000		15
16	900	18,000	18,000	Misc - Staffing Agreement w/ South Lincoln	890	18,000		16
17	2,941	2,339	2,000	Misc SLA - medical posting	890	2,000		17
18	1,991	-	1,000	Misc - Out of district fire	890	1,000		18
19	-	-	500	Misc - Motor Vehicle Response	890	500		19
20	-	-	18,000	Conflagration	893	20,000		20
21	126,000	215,000	300,000	Loan/Tax anticipation Note	894	-		21
22								22
23	44,480	47,500	20,000	Grants	895	37,000		23
24	-	-	555,000	Grant - SAFER	895	-		24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35	694,999	888,014	1,036,200	Total resources, except taxes to be levied		656,200	-	35
36			1,604,969	Taxes estimated to be received	801	1,674,090		36
37	927,763	970,516		Taxes collected in year levied				37
38	1,622,762	1,858,530	2,641,169	TOTAL RESOURCES		2,330,290	-	38

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

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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 2024-2025			
	Actual		Budget 2023-2024	Proposed by Budget Officer			Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023								
1										1
2	\$ 571,732	\$ 654,221	\$ 670,000	Wages	901	\$ 775,000				2
3	\$ 127,216	\$ 129,691	\$ 150,000	Medical Insurance	902	\$ 155,000				3
4	\$ 102,625	\$ 123,720	\$ 175,000	PERS	903	\$ 175,000				4
5	\$ 35,588	\$ 26,941	\$ 39,000	Taxes for Employees	905	\$ 80,000				5
6	\$ 18,264	\$ 28,913	\$ 30,000	Workers Compensation Insurance	911	\$ 32,000				6
7	\$ 7,387	\$ 5,525	\$ 8,500	Life Insurance	912	\$ 9,000				7
8	\$ 3,276	\$ 1,073	\$ 20,000	Volunteer Benefits Other	913	\$ 20,000				8
9	\$ 225	\$ 2,040	\$ 2,000	Volunteer Medical Benefits	914A	\$ 3,000				9
10	\$ -	\$ -	\$ 2,000	Employee Medical Benefits	914B	\$ 3,000				10
11	\$ -	\$ -	\$ 555,000	SAFER Grant Expense	0	\$ -				11
12	\$ 866,312	\$ 972,125	\$ 1,651,500	WAGES TOTAL		\$ 1,252,000	\$ -	\$ -		12
13										13
14	\$ 3,490	\$ 3,301	\$ 4,000	Interoperability	916	\$ 4,500				14
15	\$ -	\$ -	\$ 1,000	Recruitment/Retention	918	\$ 2,000				15
16	\$ 23,076	\$ 22,195	\$ 38,000	Dispatch Services	921	\$ 40,000				16
17	\$ -	\$ -	\$ 5,000	Communication Radio	922	\$ 5,300				17
18	\$ 5,208	\$ 7,128	\$ 9,000	Fuel, Oil, Lube	926	\$ 9,500				18
19	\$ 18,002	\$ 19,200	\$ 20,000	Equipment Maintenance	927	\$ 25,000				19
20	\$ 46	\$ 1,534	\$ 5,000	Training and Education	931	\$ 5,000				20
21	\$ -	\$ -	\$ 500	Fire Prevention	937	\$ 750				21
22	\$ 3,209	\$ 1,072	\$ 7,000	Misc. Small Equipment	940	\$ 7,500				22
23	\$ 1,446	\$ 3,000	\$ 7,000	Volunteer Response Gear	944A	\$ 7,500				23
24	\$ 7,559	\$ 13,368	\$ 15,000	Employee Response Gear	944B	\$ 16,000				24
25	\$ -	\$ -	\$ 1,500	Hydrant Repair and Maintenance	945	\$ 2,500				25
26	\$ -	\$ 7,075	\$ 20,000	Grant Expense	947	\$ 20,000				26
27	\$ 1,362	\$ -	\$ 2,000	Fire Hose	983	\$ 2,200				27
28	\$ 63,397	\$ 77,873	\$ 135,000	EQUIPMENT AND OPERATIONS TOTAL		\$ 147,750	\$ -	\$ -		28
29										29
30	\$ 3,223	\$ 3,424	\$ 4,500	Communications - Telephone	923	\$ 4,700				30
31	\$ 5,611	\$ 6,645	\$ 9,000	Office Expenses	924	\$ 9,500				31
32	\$ 3,307	\$ 4,086	\$ 5,000	Dues and Conventions	932	\$ 5,500				32
33	\$ 10,472	\$ 11,354	\$ 30,000	Audit & Legal	934	\$ 30,000				33
34	\$ 1,874	\$ 895	\$ 2,000	Election	936	\$ 3,500				34
35	\$ 1,877	\$ 969	\$ 1,800	Advertising and Notices	938	\$ 1,500				35
36	\$ 26,364	\$ 27,373	\$ 52,300	ADMINISTRATION TOTAL		\$ 54,700	\$ -	\$ -		36

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 2024-2025			
	Actual		Budget 2023-2024	Proposed by Budget Officer			Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023								
37										37
38	\$ 13,986	\$ 13,489	\$ 20,000	Utilities			\$ 21,000			38
39	\$ 4,338	\$ 9,208	\$ 27,000	Building and Ground Maintenance			\$ 28,000			39
40	\$ 27,388	\$ 28,356	\$ 40,000	Insurance and Bonds			\$ 42,000			40
41	\$ 2,474	\$ -	\$ 2,500	Disaster Prep			\$ 5,000			41
42	\$ 48,185	\$ 51,053	\$ 89,500	BUILDINGS TOTAL			\$ 96,000	\$ -	\$ -	42
43										43
44	\$ -	\$ -	\$ 10,000	Major station expense		980	\$ 30,000			44
45	\$ 8,000	\$ 12,280	\$ 15,000	Major equipment purchase/repair		981	\$ 50,000			45
46	\$ 8,000	\$ 12,280	\$ 25,000	MAJOR EXPENSE / EQUIPMENT TOTAL			\$ 80,000	\$ -	\$ -	46
47										47
49	\$ -	\$ -	\$ 7,869	INTERFUND TRANSFERS TOTAL			\$ 10,000		\$ -	49
50										50
51										51
52	\$ 393,513	\$ 223,607	\$ 310,000	Business Loan/Tax Anticipation Loan		917	\$ -			52
53	\$ 46,203			Midi Pumper		985	\$ -			53
54	\$ 439,716	\$ 223,607	\$ 310,000	DEBT SERVICE TOTAL			\$ -	\$ -	\$ -	54
55										55
56			\$ 20,000	Operating Contingency			\$ 75,000			56
57			\$ 20,000	REQUIREMENTS NOT ALLOCATED TOTAL			\$ 75,000	\$ -	\$ -	57
58										58
59				ENDING BALANCE (PRIOR YEARS)						59
60										60
61			\$ 350,000	UNAPPROPRIATED ENDING FUND BALANCE			\$ 614,840			61
62										62
63	\$ 1,451,975	\$ 1,364,311	\$ 2,641,169	TOTAL ORGANIZATIONAL REQUIREMENTS			\$ 2,330,290	\$ -	\$ -	63

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RESERVE FUND RESOURCES AND REQUIREMENTS

This fund is authorized and established by resolution number 2024-002 on April 8, 2024 for the following specified purpose: Equipment Reserve Fund to purchase new equipment and major equipment repairs. The previous ERF was established on May 13, 2013 by Resolution 2013-002 and dissolved on April 8, 2024 .

This reserve fund will be reviewed not be more than 10 years after establishment and will either be continued or dissolved.
Review Year: April 2034

EQUIPMENT RESERVE FUND
Yachats Rural Fire Protection District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Acct. No.	Budget for Next Year 2024-2025		
	Actual		Adopted Budget This Year 2023-2024			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
				RESOURCES				
1	21,878	22,002	22,400	Networking Capital - Modified Accrual	690-2	32,000		1
2								2
3								3
4	124	649	150	Interest	850	500		4
5			7,869	Transferred IN, from other funds		10,000		5
6								6
7								7
8								8
9								9
10								10
11								11
12	22,002	22,651	30,419	TOTAL RESOURCES		42,500	-	12
				REQUIREMENTS**				
13	0	0	28,900	Equipment	981	35,000		13
14	0	0	50	Office Expense	924			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	22,002	22,651	1,469	RESERVED FOR FUTURE EXPENDITURE		7,500	-	25
26	22,002	22,651	30,419	TOTAL REQUIREMENTS		42,500	-	26

4/30/2024

*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

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024 - 2025		
	Actual		Adopted Budget Year 2023 - 2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2021 - 2022	First Preceding Year 2022 - 2023					
1				RESOURCES			1
2	662,327	644,624	627,000	Networking Capital - Modified Accrual	649,000		2
3							3
4							4
5							5
6	3,542	18,140	5,000	Interest	10,000		6
7							7
8							8
9	665,869	662,764	632,000	Total Resources, except bond funds to be levied	659,000	-	9
10							10
11							11
12	665,869	662,764	632,000	TOTAL RESOURCES	659,000	-	12
13				REQUIREMENTS **			13
14				Object Classification			14
15				PERSONNEL SERVICES			15
16			6,000	Wages	6,000		16
17			1,000	Taxes for Employees	1,000		17
18			200	Workers' Compensation	200		18
19							19
20				CAPITAL OUTLAY			20
21		0	200	Office Expense	200		21
22	21,245	6,052	200,000	Station Expense - General	100,000		22
23				Site Prep & Tree Removal	0		23
24			10,000	Storm Water Detention	10,000		24
25			30,000	Contingency	100,000		25
26							26
27							27
28							28
29							29
30				Subtotal	217,400		30
31							31
32							32
33	644,624	656,712		Ending balance (prior years)			33
34			384,600	UNAPPROPRIATED ENDING FUND BALANCE	441,600		34
35	665,869	662,764	632,000	TOTAL REQUIREMENTS	659,000	-	35

BONDED DEBT RESOURCES AND REQUIREMENTS

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 2024-2025		
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023					
1				Resources			1
2	75,426	116,044	100,000	Networking Capital - Modified Accrual	97,000		2
3							3
4							4
5	1,256	7,505	4,000	Interest	4,000		5
6				Transferred from Other Funds			6
7							7
8	76,682	123,549	104,000	Total Resources, Except Taxes to be Levied	101,000	0	8
9			382,900	Taxes Estimated to be Received *	420,000		9
10	417,255	365,966		Taxes Collected in Year Levied			10
11	493,937	489,515	486,900	TOTAL RESOURCES	521,000	0	0
12				Requirements			12
13				Bond Principal Payments			13
14				Bond Issue			14
15				Budgeted Payment Date			15
16	20,000	45,000	45,000	GO Bond 11/7/2017	60,000		16
17	20,000	45,000	45,000	Total Principal	60,000	0	0
18				Bond Interest Payments			18
19				Bond Issue			19
20	179,500	174,212	178,950	Budgeted Payment Date			20
21	179,500	174,212	178,950	GO Bond 11/7/2017	178,500		21
22				December 15th	178,500		22
23	359,000	348,424	357,900	June 15th			23
24				Total Interest	357,000	0	0
25				Unappropriated Balance for Following Year			24
26				Bond Issue			25
27				Projected Payment Date			26
28							27
29	127,968	94,000		Ending balance (prior years)			28
30			84,000	Total Unappropriated Ending Fund Balance	104,000		29
31				Loan Repayment to _____ Fund			30
32				Tax Credit Bond Reserve			31
33	506,968	487,424	486,900	TOTAL REQUIREMENTS	521,000	0	0