

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	166.67	2,000	2,000	2
3		-	-	Payroll liability account	369	1,000.00	12,000	12,000	3
4		-	-	Local Gov Investment Pool	5562	96.83	1,162	1,162	4
5				Moneymarket/Savings	3992	916.25	10,995	10,995	5
6						-			6
7	22,774	32,404	32,000	Previously levied taxes estimated	802	2,500.00	30,000	30,000	7
8		164	500	Other Lincoln County Income	805	16.67	200	200	8
9	2,005	495	3,000	Interest	850	41.67	500	500	9
10	4,791	12,099	5,000	Misc. Refunds	860	416.67	5,000	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	29.17	350	350	15
16			-	Misc - Staffing Agreement w/ South Lincoln	890	1,500.00	18,000	18,000	16
17			-	Misc SLA - medical posting	890	166.67	2,000	2,000	17
18			-	Misc - Out of district fire	890	83.33	1,000	1,000	18
19			-	Misc - Motor Vehicle Response	890	41.67	500	500	19
20			2,500	Transfer from GO Bond	891	-	-	-	20
21	16,081	1,632	5,000	Conflagration	893	250.00	3,000	3,000	21
22	316,800	461,000	550,000	Loan/Tax anticipation Note	894	28,925.00	347,100	347,100	22
23						-			23
24	2,500	2,500	2,500	Grant - LC Emergency Prep	895	208.33	2,500	2,500	24
25			-	Grant - SAFER	895	416.67	5,000	5,000	25
26			5,000	Grant -SDAO/SDIS	895	208.33	2,500	2,500	26
27			5,000	Grant - VFA	895	416.67	5,000	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		37,400.58	448,807	448,807	35
36			890,000	Taxes estimated to be received	801	75,833.33	910,000	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		113,234	1,358,807	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	\$ 630,000	\$ 630,000	2
3	\$ 142,496	\$ 101,259	\$ 129,000	Medical Insurance	902	\$ 150,000	\$ 150,000	\$ 150,000	3
4	\$ 115,805	\$ 129,069	\$ 100,000	PERS	903	\$ 175,000	\$ 175,000	\$ 175,000	4
5	\$ 21,926	\$ 23,628	\$ 21,000	Taxes for Employees	905	\$ 23,000	\$ 23,000	\$ 23,000	5
6	\$ 20,611	\$ 21,651	\$ 23,000	Workers Compensation Insurance	911	\$ 22,000	\$ 22,000	\$ 22,000	6
7	\$ 7,202	\$ 7,654	\$ 8,500	Life Insurance	912	\$ 8,500	\$ 8,500	\$ 8,500	7
8	\$ 8,114	\$ 6,231	\$ 1,000	Volunteer Benefits Other	913	\$ 1,000	\$ 1,000	\$ 1,000	8
9	\$ 143	\$ -	\$ 1,000	Volunteer Medical Benefits	914A	\$ 1,000	\$ 1,000	\$ 1,000	9
10	\$ -	\$ -	\$ 2,000	Employee Medical Benefits	914B	\$ 2,000	\$ 2,000	\$ 2,000	10
11	\$ 862,022	\$ 841,934	\$ 861,343	WAGES TOTAL		\$ 1,012,500	\$ 1,012,500	\$ 1,012,500	11
12									12
13	\$ 1,631	\$ 105	\$ 1,000	Uniform	915	\$ 500	\$ 500	\$ 500	13
14	\$ 3,672	\$ 3,487	\$ 4,000	Interoperability	916	\$ 3,700	\$ 3,700	\$ 3,700	14
15	\$ -	\$ -	\$ -	Recruitment/Retention	918	\$ 1,000	\$ 1,000	\$ 1,000	15
16	\$ 29,198	\$ 24,239	\$ 46,000	Dispatch Services	921	\$ 38,000	\$ 38,000	\$ 38,000	16
17	\$ -	\$ -	\$ 2,000	Communication Radio	922	\$ 1,000	\$ 1,000	\$ 1,000	17
18	\$ 6,420	\$ 6,363	\$ 9,000	Fuel, Oil, Lube	926	\$ 9,000	\$ 9,000	\$ 9,000	18
19	\$ 13,845	\$ 10,998	\$ 9,400	Equipment Maintenance	927	\$ 9,600	\$ 9,600	\$ 9,600	19
20	\$ 2,071	\$ 761	\$ 500	Training and Education	931	\$ 500	\$ 500	\$ 500	20
21	\$ 253	\$ 32	\$ 100	Fire Prevention	937	\$ 100	\$ 100	\$ 100	21
22	\$ 4,782	\$ 10,497	\$ 7,000	Misc. Small Equipment	940	\$ 7,000	\$ 7,000	\$ 7,000	22
23	\$ -	\$ -	\$ 7,000	Volunteer Response Gear	944A	\$ 7,000	\$ 7,000	\$ 7,000	23
24	\$ 982	\$ 9,665	\$ 7,000	Employee Response Gear	944B	\$ 7,000	\$ 7,000	\$ 7,000	24
25	\$ 2,597	\$ -	\$ 500	Hydrant Repair and Maintenance	945	\$ 500	\$ 500	\$ 500	25
26	\$ -	\$ -	\$ 12,500	Grant Expense	947	\$ 15,000	\$ 15,000	\$ 15,000	26
27	\$ -	\$ -	\$ -	Fire Hose	983	\$ -	\$ -	\$ -	27
28	\$ 65,451	\$ 66,146	\$ 106,000	EQUIPMENT AND OPERATIONS TOTAL		\$ 99,900	\$ 99,900	\$ 99,900	28
29									29
30	\$ 3,612	\$ 3,331	\$ 3,700	Communications - Telephone	923	\$ 3,500	\$ 3,500	\$ 3,500	30
31	\$ 3,324	\$ 4,277	\$ 5,400	Office Expenses	924	\$ 4,400	\$ 4,400	\$ 4,400	31
32	\$ 3,278	\$ 3,665	\$ 4,000	Dues and Conventions	932	\$ 4,000	\$ 4,000	\$ 4,000	32
33	\$ 23,361	\$ 16,133	\$ 19,000	Audit & Legal	934	\$ 12,000	\$ 12,000	\$ 12,000	33
34	\$ -	\$ 926	\$ 1,500	Election	936	\$ 2,000	\$ 2,000	\$ 2,000	34
35	\$ 924	\$ 1,101	\$ 1,800	Advertising and Notices	938	\$ 1,800	\$ 1,800	\$ 1,800	35
36	\$ 34,499	\$ 29,434	\$ 35,400	ADMINISTRATION TOTAL		\$ 27,700	\$ 27,700	\$ 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	\$	18,000	\$	18,000	37
38	\$	4,170	\$	6,392	\$	10,000	Building and Ground Maintenance	928	\$	7,000	\$	7,000	\$	7,000	38
39	\$	25,891	\$	25,695	\$	42,000	Insurance and Bonds	933	\$	32,000	\$	32,000	\$	32,000	39
40	\$	2,388	\$	1,459	\$	3,000	Disaster Prep	948	\$	2,500	\$	2,500	\$	2,500	40
41	\$	47,924	\$	49,539	\$	74,000	BUILDINGS TOTAL		\$	59,500	\$	59,500	\$	59,500	41
42															42
43	\$	-	\$	-	\$	-	Major station expense	980	\$	5,000	\$	5,000	\$	5,000	43
44	\$	-	\$	-	\$	10,000	Major equipment purchase/repair	981	\$	5,000	\$	5,000	\$	5,000	44
45	\$	-	\$	-	\$	10,000	MAJOR EXPENSE / EQUIPMENT TOTAL		\$	10,000	\$	10,000	\$	10,000	45
46															46
47	\$	150,969	\$	-	\$	-	Interfund Transfers		\$	1,000	\$	1,000	\$	1,000	47
48	\$	150,969	\$	-	\$	-	INTERFUND TRANSFERS TOTAL		\$	1,000	\$	1,000	\$	1,000	48
49															49
51	\$	160,679	\$	382,650	\$	530,000	Business Loan/Tax Anticipation Loan	917	\$	138,207	\$	138,207	\$	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	\$	138,207	\$	138,207	54
55															55
56					\$	356,917	Operating Contingency		\$	10,000	\$	10,000	\$	10,000	56
57					\$	356,917	REQUIREMENTS NOT ALLOCATED TOTAL		\$	10,000	\$	10,000	\$	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	\$	1,358,807	\$	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	21,943	21,943	1
2									2
3									3
4	468	173	300	Interest	850	150	150	150	4
5			-	Transferred IN, from other funds		1,000	1,000	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	23,093	23,093	12
				REQUIREMENTS**					
13	0	0	22,250	Equipment	981	22,000	22,000	22,000	13
14	0	0		Office Expense	924	50	50	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	1,043	1,043	25
26	21,705	21,878	22,537	TOTAL REQUIREMENTS		23,093	23,093	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	961,681	961,681	2	
3										3	
4	24,719	5,079	500	Interest			5,000	5,000	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	966,681	966,681	9	
10										10	
11										11	
12	2,084,382	667,405	693,500	TOTAL RESOURCES			966,681	966,681	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	6,000	6,000	6,000	16	
17	996	81	500	905	Taxes for Employees	1,000	1,000	1,000	1,000	17	
18	38	2		911	Workers' Compensation	200	200	200	200	18	
19										19	
20				CAPITAL OUTLAY						20	
21		23	500	924	Office Expense	200	200	200	200	21	
22	1,331,343	23,517	350,000	980	Station Expense - General	200,000	200,000	200,000	200,000	22	
23	25,242	29,595		980a	Site Prep & Tree Removal					23	
24			50,000	980e	Storm Water Detention	10,000	10,000	10,000	10,000	24	
25			20,000		Contingency	30,000	30,000	30,000	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	719,281	719,281	719,281	34
35	1,382,206	56,470	693,500	TOTAL REQUIREMENTS			966,681	966,681	966,681	35	

BONDED DEBT RESOURCES AND REQUIREMENTS

Bond Debt Payments are for:

**FORM
LB-35**

- 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	113,500	113,500	2			
3								3			
4								4			
5	272	336	300	Interest	310	310	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	113,810	113,810	8			
9			390,409	Taxes Estimated to be Received *	359,790	359,790	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	473,600	473,600	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	17,500	17,500	15		
16		5,000	10,000	GO Bond 11/7/2017	June 15th	17,500	17,500	17,500	16		
17	0	10,000	20,000	Total Principal				35,000	35,000	35,000	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	179,300	179,300	20		
21	179,461	179,600	179,500	GO Bond 11/7/2017	June 15th	179,300	179,300	179,300	21		
22									22		
23	358,922	359,200	359,000	Total Interest				358,600	358,600	358,600	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	80,000	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	473,600	473,600	33