

SEAL ROCK RURAL FIRE PROTECTION DISTRICT

FY 2015 – 2016 Budget Message

May 11, 2015

The budget message is prepared annually to be presented to the Budget Committee and the District tax payers and other interested parties as a cover letter for the actual budget documents supporting the proposed budget for the next fiscal year.

There are no anticipated changes in the financial policies of the budget of the District as compared to budgets of past years. These policies include:

- Spending restraint.
- Annual contributions to a Truck and Building Fund to avoid borrowing funds when replacing capital equipment and infrastructure.
- Making annual contributions to the Length of Service Award Program (LOSAP) to ensure funding for that program for the volunteers.
- Maintaining a separate Fire Chief fund to segregate the Local Option Levy funds that support a paid Fire Chief
- Maintaining financial accountability in accordance with the Oregon Revised Statutes.

We believe that the LB series of budget documents presented to the Budget Committee and members of the public reflect the application of these policies.

The proposed budget is essentially a continuation of the previous years' budgets. There is one change to note. The Chief's Aide salary line has increased because the amount entered in last year's budget was a contingency placeholder, in case we should hire someone, and this year's number reflects that we did hire a 0.5 FTE Aide.

There have been no major changes in the Districts financial policy.

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Seal Rock Rural Fire Protection District will be held on June 11, 2015 at 6:30 pm at 10349 NW Rand St. Seal Rock Fire Administration Building, Seal Rock, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2015 as approved by the Seal Rock 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 the above location between the hours of 9:00 a.m. and 1:00 p.m. or online at sealrockfire@peak.com. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is accrual, the same as the preceding year. If different, the major changes and their effect on the budget are: N/A

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FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2013-2014	Adopted Budget This Year 2014-2015	Approved Budget Next Year 2015-2016
Beginning Fund Balance/Net Working Capital	114,784	144,000	154,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges			
Federal, State and all Other Grants, Gifts, Allocations and Donations			
Revenue from Bonds and Other Debt			
Interfund Transfers / Internal Service Reimbursements			
All Other Resources Except Current Year Property Taxes	11,660	15,347	19,847
Current Year Property Taxes Estimated to be Received	196,686	191,793	196,466
Total Resources	323,130	351,140	370,313

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	0	5,000	16,500
Materials and Services	144,498	164,000	165,500
Capital Outlay	23,419	30,000	30,000
Debt Service			
Interfund Transfers			
Contingencies	0	15,000	15,000
Special Payments			
Unappropriated Ending Balance and Reserved for Future Expenditure	127,377	107,140	113,313
Total Requirements	325,294	351,140	370,313

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			
There are no organizational units or programs			
FTE	0	0	0
Not Allocated to Organizational Unit or Program			

FTE	1	1	1.5
Total Requirements			
Total FTE	1	1	1.5

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

FTE is changing from the current 1.0 to 1.5 with the hiring of a Chief's Aide.

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2013-2014	Rate or Amount Imposed This Year 2014-2015	Rate or Amount Approved Next Year 2015-2016
Permanent Rate Levy (rate limit 0.4634 per \$1,000)	196,686	191,793	196,466
Local Option Levy	85,600	82,776	84,793
Levy For General Obligation Bonds	0	0	0

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$0	\$0
Total	\$0	\$0

* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

**FORM
LB-20**

**RESOURCES
GENERAL FUND**

Seal Rock Rural Fire Protection District

	Historical Data				Budget for Next Year 2015 - 2016			
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding	First Preceding	This Year					
	Year 2012 - 2013	Year 2013 - 2014	2014 - 2015					
1	122,007	114,784	144,000	1. Available cash on hand* (cash basis) or	154,000	154,000	154,000	1
2				2. Net working capital (accrual basis)				2
3			8,000	3. Previously levied taxes estimated to be received	10,000	10,000	10,000	3
4	1,142	809	900	4. Interest	900	900	900	4
5				5. Transferred IN, from other funds				5
6				6 OTHER RESOURCES				6
7	347	347	347	7 Department of Forestry	347	347	347	7
8	475	5,987	500	8 Insurance Recovery/Refund	2,000	2,000	2,000	8
9				9 Insurance Dividends	1,000	1,000	1,000	9
10	500	966	500	10 Sale of Assets	500	500	500	10
11	35,014	3,461	5,000	11 Grants	5,000	5,000	5,000	11
12				12 Land Sales				12
13	15	90	100	13 Miscellaneous	100	100	100	13
14				14				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				24
25				25				25
26				26				26
27				27				27
28				28				28
29	159,500	126,444	159,347	29. Total resources, except taxes to be levied	173,847	173,847	173,847	29
30			191,793	30. Taxes estimated to be received	196,466	196,466	196,466	30
31	200,888	196,686		31. Taxes collected in year levied				31
32	360,388	323,130	351,140	32. TOTAL RESOURCES	370,313	370,313	370,313	32

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

**FORM
LB-30**

**REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
GENERAL FUND**

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2015 - 2016			
	Actual		Adopted Budget This Year 2014 - 2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012 - 2013	First Preceding Year 2013 - 2014						
				PERSONNEL SERVICES NOT ALLOCATED				
1			5,000	1 Chief's Aide	15,000	15,000	15,000	1
2				2 Payroll Taxes	1,500	1,500	1,500	2
3	0	0	5,000	3 TOTAL PERSONNEL SERVICES	16,500	16,500	16,500	3
4				Total Full-Time Equivalent (FTE)	0.50	0.50	0.50	4
				MATERIALS AND SERVICES NOT ALLOCATED				
5	133,951	144,498	164,000	5 See LB-31	165,500	165,500	165,500	5
6				6				6
7	133,951	144,498	164,000	7 TOTAL MATERIALS AND SERVICES	165,500	165,500	165,500	7
				CAPITAL OUTLAY NOT ALLOCATED				
8	2,736	16,895	15,000	8 Capital Equipment	10,000	10,000	10,000	8
9	1,292	2,617	5,000	9 Protective Gear/Clothing	10,000	10,000	10,000	9
10	2,475			10 Radio Building Repair & Equipment				10
11		3,907	5,000	11 Radios & Pagers	5,000	5,000	5,000	11
12	31,473	0	5,000	12 Grant Equipment	5,000	5,000	5,000	12
13	37,976	23,419	30,000	13 TOTAL CAPITAL OUTLAY	30,000	30,000	30,000	13
				DEBT SERVICE				
14				14				14
15				15				15
16	0	0	0	16	0	0	0	16
				SPECIAL PAYMENTS				
17				17				17
18				18				18
19	0	0	0	19	0	0	0	19
				INTERFUND TRANSFERS				
20	46,500	30,000	30,000	20 Truck and Building Reserves	30,000	30,000	30,000	20
21				21				21
22				22				22
23				23				23
24				24				24
25	46,500	30,000	30,000	25	30,000	30,000	30,000	25
				OPERATING CONTINGENCY				
26		0	15,000	26 Operating Contingency	15,000	15,000	15,000	26
27	218,427	197,917	244,000	27	257,000	257,000	257,000	27
28				28 Total Org./Prog. Requirements				28
29				29 Reserved for future expenditure				29
30	141,961	127,377		30 Ending balance (prior years)				30
31			107,140	31 UNAPPROPRIATED ENDING FUND BALANCE	113,313	113,313	113,313	31
32	360,388	325,294	351,140	32 TOTAL REQUIREMENTS	370,313	370,313	370,313	32

DETAILED REQUIREMENTS

**FORM
LB-31**

GENERAL FUND

Seal Rock Rural Fire Protection District

#	Historical Data			REQUIREMENTS DESCRIPTION	Number of Employ-ees	Range*	2015 - 2016			#
	Actual		Adopted Budget				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2012 - 2013	First Preceding Year 2013 - 2014	This Year 2014 - 2015							
1	4,828	9,500	10,000	1 Worker Comp/Life/Accident Insurance			11000	11000	11000	1
2	7,272	6,759	7,000	2 Vehicle Fuel			6000	6000	6000	2
3	4,093	3,462	4,000	3 Office Supplies & Expenses			4000	4000	4000	3
4	4,030	6,206	6,000	4 Medical Supplies & Services			4000	4000	4000	4
5	7,268	10,256	8,000	5 Building Repairs & Maintenance			8000	8000	8000	5
6	13,448	16,745	13,000	6 Vehicle/Equipment Repairs & Maintenance			13000	13000	13000	6
7	6,385	6,317	7,500	7 Equipment Testing			6500	6500	6500	7
8	3,721	3,079	4,000	8 Miscellaneous			2500	2500	2500	8
9	2,930	4,763	4,000	9 Legal Services			4000	4000	4000	9
10	3,750	3,850	4,000	10 Audit			4000	4000	4000	10
11	8,065	10,021	10,000	11 Property & Liability Insurance			11000	11000	11000	11
12	645	-	500	12 Election Costs			500	500	500	12
13	2,900	3,548	4,500	13 Electricity			5000	5000	5000	13
14	2,719	3,637	4,000	14 Water/Sewer/Trash			5000	5000	5000	14
15	1,700	1,720	2,500	15 Dues/Membership/Fees			1500	1500	1500	15
16	2,712	1,882	3,000	16 Seminars/Conferences			3000	3000	3000	16
17	-	1,340	1,500	17 Food & Beverage			1500	1500	1500	17
18	473	937	1,000	18 Public Education/Newsletters			1500	1500	1500	18
19	8,681	3,544	4,000	19 Volunteer Awards/Events			4000	4000	4000	19
20	7,458	6,080	8,000	20 Volunteer Training/Education/Recruitment			8000	8000	8000	20
21	453	210	3,000	21 Volunteer Physical Examinations			3000	3000	3000	21
22	6,012	1,567	6,000	22 Volunteer Reimbursements			6000	6000	6000	22
23	5,166	3,502	3,000	23 Telephone/Internet			4000	4000	4000	23
24	6,127	4,128	3,500	24 Accounting Sevices			3500	3500	3500	24
25	7,740	12,048	13,000	25 Dispatch Services			16000	16000	16000	25
26	1,747	1,419	2,000	26 Water Rescue			2000	2000	2000	26
27	-	1,309	1,500	27 Emergency Reporting			1800	1800	1800	27
28	1,213	205	2,000	28 Emergency Preparedness/CERT			1500	1500	1500	28
29	988	900	1,000	29 Secretarial Services			1200	1200	1200	29
30	3,927	3,980	4,500	30 Hydrant Maintenance			4500	4500	4500	30
31	-	3,584	4,000	31 Small Tools and Equipment			3000	3000	3000	31
32	7,500	8,000	13,000	32 LOSAP Contribution			15000	15000	15000	32
33		-		33						33
34				34 Ending Balance (prior years)						34
35				35 UNAPPROPRIATED ENDING FUND BALANCE						35
36	133,951	144,498	163,000	36 TOTAL REQUIREMENTS			165500	165500	165500	36

* include a schedule of pay ranges

FORM

LB-11

This fund is authorized and established by resolution / ordinance number _____ on (date) _____ for the following specified purpose:
Supporting a Full Time Paid Fire Chief

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: _____
Seal Rock Rural Fire Protection District

LOCAL OPTION LEVY

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year			
	Actual		Adopted Budget This Year 2014 - 2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012 - 2013	First Preceding Year 2013 - 2014						
				RESOURCES				
1	31147	26319	25300	1. Cash on hand* (cash basis) or	24249	24249	24249	1
2				2. Working Capital (accrual basis)				2
3			3000	3. Previously levied taxes estimated to be received	4500	4500	4500	3
4				4. Interest				4
5				5. Transferred IN, from other funds				5
6				6				6
7				7				7
8				8				8
9	31147	26319	28300	9. Total Resources, except taxes to be levied	28749	28749	28749	9
10			82776	10. Taxes estimated to be received	84793	84793	84793	10
11	84454	85600		11. Taxes collected in year levied				11
12	115601	111919	111076	12. TOTAL RESOURCES	113542	113542	113542	12
				REQUIREMENTS**				
13				13 Chief's Salary & Employment Expenses:	0	0	0	13
14	60000	60000	60000	14 Chief's Salary	60000	60000	60000	14
15	24355	12755	14000	15 Benefits	12000	12000	12000	15
16		7476	7500	16 PERS Benefit	7500	7500	7500	16
17	5616	5620	5700	17 Payroll Taxes	5700	5700	5700	17
18				18 Vehicle Expenses				18
19				19 Seminars & Conferences				19
20	887	403	500	20 Uniforms	500	500	500	20
21	1450	1200	1200	21 Cell Phone	1200	1200	1200	21
22		500	500	22 Annual Physical Exam	500	500	500	22
23				23				23
24				24				24
25				25				25
26	92308	87954	89400	26 Total Chief Expenses	87400	87400	87400	26
27				27				27
28	23293	23965	21676	28. RESERVED FOR FUTURE EXPENDITURE	26142	26142	26142	28
29	115601	111919	111076	29. TOTAL REQUIREMENTS	113542	113542	113542	29

*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-11

This fund is authorized and established by resolution / ordinance number _____ on (date) _____ for the following specified purpose:
Fund for purchase of building or fire apparatus or building repair.

**RESERVE FUND
RESOURCES AND REQUIREMENTS
TRUCK AND BUILDING RESERVE FUND**

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: _____
Seal Rock Rural Fire Protection District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year			
	Actual		Adopted Budget This Year 2014 - 2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012 - 2013	First Preceding Year 2013 - 2014						
				RESOURCES				
1	288315	293141	290000	1. Cash on hand* (cash basis) or	207000	207000	207000	1
2				2. Working Capital (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4	1420	1616	1400	4. Interest	1000	1000	1000	4
5	46500	30000	30000	5. Transferred IN, from other funds	30000	30000	30000	5
6				6				6
7				7				7
8				8				8
9	336235	324757	321400	9. Total Resources, except taxes to be levied	238000	238000	238000	9
10				10. Taxes estimated to be received				10
11				11. Taxes collected in year levied				11
12	336235	324757	321400	12. TOTAL RESOURCES	238000	238000	238000	12
				REQUIREMENTS**				
13	71735	32892	85000	13 Purchase of Fire Fighting Trucks and Equipment	50000	50000	50000	13
14			5000	14 Materials and Services	5000	5000	5000	14
15		41386		15 Property Acquisitions/Property Improvements				15
16	120	120	120	16 Service Fee	120	120	120	16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27. Ending balance (prior years)				27
28	264380	250359	231280	28. RESERVED FOR FUTURE EXPENDITURE	182880	182880	182880	28
29	336235	324757	321400	29. TOTAL REQUIREMENTS	238000	238000	238000	29

*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.