



CENTRAL OREGON COAST FIRE & RESCUE DISTRICT

Budget Committee Members and Citizens
Central Oregon Coast Fire & Rescue
Lincoln County, Oregon

Dear Budget Committee Members and Citizens:

I am pleased to submit the 2016-17 proposed budget for Central Oregon Coast Fire & Rescue. Consistent with the District's mission statement, we have prepared this budget with priorities and resources necessary to accomplish Central Oregon Coast Fire & Rescue's goal of creating a safer community.

Each budget year brings unique challenges as we strive to provide the most effective emergency response and prevention services to our citizens, while maintaining fiscal stewardship. This commitment drives our budget process in allocating resources and funding. This year will be the first year of the local option levy of \$1.27 cents per \$1,000 of assessed value which will create the funding necessary to acquire land for new station out of the tsunami zone, add fire personnel to the District, enhance preparedness for catastrophic and unforeseen events, and ensure ongoing financial and business operations' stability and predictability.

Taxation

The District has a fixed property tax rate of \$0.82 per \$1,000 of assessed value, a recently passed local option levy of \$1.27 per \$1000 of assessed value, and a capital equipment levy of \$0.25 per assessed value. This budget document has been prepared using these three funding vehicles and a historical based collection rate of 94%.

Budget Overview

The proposed 2016-17 budget is organized through the use of LB Forms provided by the State of Oregon's Department of Revenue (Finance and Taxation Unit). For a more detailed description of these forms please refer to the back of the document in the "Glossary of Forms".

Personnel Services

The District will not see any additional tax revenue until after November of 2016 when taxes are collected by the State. With that in mind the District will continue to employ one firefighter/paramedic and a fire chief with the remaining funds from the 2016-17 budget and revenue from the sale of an ambulance. This should allow the District to fund itself without having to borrow money to get through the end of the calendar year. After the first of the year (2017) this proposed budget appropriate funding for the current employees and the potential for additional personnel.

Materials and Services

This section reflects the cost for actual operation of the District with a proposed appropriation of \$396,087 which includes an AFG Grant of \$160,000 for a new ambulance. The largest concentration of spending is allocated to Dispatch and Simulcast services at \$76,500. It also includes \$20,500 for building maintenance.

Equipment Reserve Fund

The equipment reserve fund is to set aside monies for replacing necessary equipment. This year the District is proposing to set aside monies towards the purchase of a heart monitor next year and begin a three year plan to replace self-contained breathing apparatus. The District also needs to fund the replacement of the compressor and cascade system which is currently out of service indefinitely.

Building/Property Reserve Fund

The District is proposing to set aside monies into this fund to begin the long term project of acquiring property and eventually building a new main fire station out of the tsunami hazard zone.

Summary

The proposed budget meets all federal, state and local obligations. This budget also addresses many areas the District has not been able to address the last several years. The District has placed a high priority on building reserves in order to get personnel and apparatus out of the tsunami zone. An emphasis on equipment maintenance and replacement is also a priority since much of it is beginning to fail or outdated.

Finally, it is standard practice for most Fire Districts to require an unassigned minimum ending fund balance of 15% or greater. For Central Oregon Coast Fire and Rescue that would be \$105,058, this budget meets that requirement.

This proposed budget allows us to deliver outstanding emergency fire, medical, and rescue services to our citizens in a fiscally conservative and prudent manner. I present the budget to you.

Respectfully,

Marcus O. Reed
Interim Fire Chief

Glossary of Forms

Form LB-10 is used primarily for special revenue funds. Special revenue includes money from specific-purpose local option taxes, certain grants and other dedicated sources. Resources and expenditures in special revenue funds are generally limited to relatively few line items

Form LB-11 is used to show the resources and requirements of a reserve fund. All or part of the amount in a reserve fund may be budgeted as “reserved for future expenditure.” Alternatively, all or part of the amount in a reserve fund may be budgeted for any expenditure items that fall within the purpose for which the reserve fund was created.

Form LB-20 is used to list all estimated budget resources, including the taxes necessary to balance the budget, for the general fund or for any other fund with many resources and requirements. If an LB-20 is used for a fund’s resources, a Form LB-30 and/or Form LB-31 is used to list the fund’s requirements. Form LB-30 is designed to show a fund’s requirements, with summaries by the major object classifications of personnel services, materials and services, and capital outlay.

Form LB-30 is designed to show a fund’s requirements, with summaries by the major object classifications of personnel services, materials and services, and capital outlay. Estimates of transfers, contingency and unappropriated ending fund balance are shown separately at the bottom of the form.

Form LB-31 is used for detailed expenditure estimates when a fund, or a program or organizational unit within a fund, has more line items than will fit in the lines provided under each expenditure category on the Form LB-30. Group expenditure line items by object classification and insert a subtotal for each classification, as on the LB-30.

**RESOURCES
General Fund**

6/7/2016

Central Oregon Coast Fire & Rescue District

Central Oregon Coast Fire & Rescue

	Historical Data			FIRE/EMS SERVICES	Budget for Next Year 2016-2017			
	Actual		Adopted Budget This Year 2015-2016		Proposed By Budget Officer 2016-2017	Approved By Budget Committee 2016-2017	Adopted By Governing Body 2016-2017	
	Second Preceding Year 2013-2014	First Preceding Year 2014-2015						
1		125,000.00	28,275.00	1. Net working capital (accrual basis)	113,160.00			1
2	19,401.32	8,398.77	18,500.00	4020, Previous Levied Taxes	12,000.00			2
3	163.64	69.74	175.00	6030, Interest	100.00			3
4	19,564.96	133,468.51	46,950.00		125,260.00			4
5				OTHER RESOURCES				5
6	903.00			6032, Insurance Recovery/Refund				6
7	2,050.00		20,000.00	6033, Grants	5,000.00			7
8	285,000.24	311,165.42	295,000.00	6035, Current Run Fees	12,500.00			8
9	42,030.00	4,670.00		6037, Yachats ALS Fee				9
10		1,476.00		6040, Donations				10
11		4,285.95	5,500.00	6050, Miscellaneous	2,000.00			11
12				6055, Land Sales Money	300.00			12
12	5,055.81	8,400.00	11,000.00	6051, Pac. West Agreement	12,000.00			12
13				6035, AFG Grant	160,000.00			13
14	15,400.00	6,825.00	4,000.00	6062, Corridor Billing	4,000.00			14
15	21,274.82	211,071.52	75,000.00	6067, Transfer Run Fees				15
16	3,326.25	50.00	10,000.00	6090, Sale of Surplus Property	83,000.00			16
17				6115, Flex Lease Program				17
18	5,335.84	4,010.04	5,000.00	6120, Conflagration				18
18								18
19								19
20	380,375.96	551,953.93	425,500.00		278,800.00			20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
31	399,940.92	685,422.44	472,450.00	29. Total resources, except taxes to be levied	404,060.00	-	-	31
32			291,525.00	30. Taxes estimated to be received	700,388.00			32
33	364,990.87	408,480.60		31. Taxes collected in year levied				33
34	764,931.79	1,093,903.04	763,975.00	32. TOTAL RESOURCES	1,104,448.00	-	-	34

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

DETAILED REQUIREMENTS

Central Oregon Coast Fire & Rescue - General Fund

6/7/2016

Historical Data				REQUIREMENTS DESCRIPTION	Number of Employees	Range*	Budget for Next Year 2016-2017			
Actual		Adopted Budget This Year 2015-2016	Proposed By Budget Officer 2016-2017				Approved By Budget Committee 2016-2017	Adopted By Governing Body 2016-2017		
Second Preceding Year 2013-2014	First Preceding Year 2014-2015									
				MATERIALS AND SERVICES						
1	490.00	1,331.92	1,500.00	8023, Bank Fees			500.00			1
2	12,818.38	9,765.67	13,000.00	8031, Office Supply/Postage			8,870.00			2
3	28,725.81	30,542.27	7,500.00	8032, Legal Services			10,500.00			3
4	1,159.36	184.62	1,250.00	8033, Lab Fees			1,930.00			4
5	28,480.04	26,100.64	30,000.00	8034, Supplies			7,500.00			5
6	4,846.37	1,746.42		8035, Minor Equipment						6
7	6,385.90	10,309.00		8036, Communications Equipment						7
8	4,640.98	5,740.83	2,500.00	8037, Protective Equipment/Uniforms			3,000.00			8
9	8,677.51	3,641.76		8040, Equipment Maintenance						9
10	11,178.65	1,866.46	2,375.00	8045, Building Maintenance			20,500.00			10
11	18,263.83	19,808.15	21,500.00	8050, Vehicle Fuel			11,000.00			11
12	11,161.42	12,902.25	12,500.00	8055, Vehicle Repair			9,000.00			12
13	6,157.15	7,455.21		8056, Annual Equipment Testing			8,000.00			13
14	1,870.55	1,155.26	2,000.00	8170, Prevention/Publications			750.00			14
15	3,698.46	3,421.29	3,500.00	8178, Department Software/Hardware			2,400.00			15
16	10,953.19	6,823.74	7,500.00	8180, Training/Mileage			4,350.00			16
17	1,453.93	2,006.16	1,500.00	8185, Travel			1,000.00			17
18	2,047.27	1,952.38	3,500.00	8186, Volunteer Appreciation			750.00			18
19	2,571.73	3,458.34	3,250.00	8187, Membership Dues			4,140.00			19
20	18,385.83	20,757.94	19,500.00	8190, Insurance			21,000.00			20
21	13,176.50	13,478.35	18,000.00	8200, Bookkeeping			15,000.00			21
22	4,600.00	4,700.00	5,500.00	8210, Audit			6,000.00			22
23	21,744.00	28,576.75	28,080.00	8220, Medical Billing						23
24	35,335.72	39,253.14	47,750.00	8235, Dispatch Service			67,500.00			24
25	7,433.40	8,532.72	8,250.00	8236, Telephone			6,000.00			25
26	2,414.92	1,091.32	2,900.00	8237, Water/Sewer			3,000.00			26
27	3,738.09	3,412.23	4,200.00	8238, Electricity/Propane			4,200.00			27
28	282.30	1,401.03	2,888.00	8239, Rent			2,647.00			28
29	845.19	1,005.80	1,135.00	8240, Internet Service			2,050.00			29
30		555.80		8250, Water Rescue						30
31	479.17		500.00	8260, OSHA			500.00			31
32		5,000.00		9091, Building Signage						32
33		850.00		9095, Rescue Boat						33
34			8,500.00	9300, Simulcast Network - Maint. Agreement			9,000.00			34
35	148.14		2,500.00	8265, Tsunami Warning/Disaster Preparation			2,500.00			35
36	638.83	1,786.13	1,000.00	8270, Miscellaneous Expense			2,500.00			36
37				9035, AFG Grant			160,000.00			37
38				9025, Gain/Loss Sale of Assets						38
39				Ending balance (prior years)						39
40				UNAPPROPRIATED ENDING FUND BALANCE						40
41	274,802.62	280,613.58	264,078.00	TOTAL REQUIREMENTS			396,087.00	-	-	41

Maintenance Ageement - Simulcast System \$10,000.00

Tender & Engine - Upriver

* include a schedule of pay ranges
150-504-031 (Rev 02-14)

FORM LB-11

This fund is authorized and established by resolution/ordiance number
08-23 on (date) 05/15/2008 for the following specified purpose:
 Purchase of Equipment/Apparatus

**RESERVE FUND
 RESOURCES AND REQUIREMENTS**

**Central Oregon Coast Fire & Rescue
 Equipment 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: 2023

6/7/2016

Central Oregon Coast Fire & Rescue District

	Historical Data			DESCRIPTION RESOURCES AND EXPENDITURES	Budget for Next Year 2016-2017			
	Actual		Adopted Budget This Year 2015-2016		Proposed By Budget Officer 2016-2017	Approved By Budget Committee 2016-2017	Adopted By Governing Body 2016-2017	
	Second Preceding Year 2013-2014	First Preceding Year 2014-2015						
				RESOURCES				
1								1
2	96,825.04	14,584.05	27,936.81	Working Capital* (accrual basis)	22,340.00			2
2	13.29	15.00	15.00	Interest	11.00			2
3	10,000.00	20,000.00		Transferred From Other Funds - General (LOT)	60,000.00			3
4				Grant Funds - VFA				4
5								5
6								6
7								7
8								8
9								9
10	106,838.33	34,599.05	27,951.81	TOTAL RESOURCES	82,351.00	-	-	10
				REQUIREMENTS				
11				Self Contained Breathing Apparatus				11
12	92,275.00			2013 GM 4500 Ambulance Remount				12
13				Backboards, Harness', etc...				13
14				Ambulance				14
15		7,550.00		Zoll Heart Monitor	20,000.00			15
16				Compressor & Cascade System	32,000.00			16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27	14,563.33	27,049.05	27,951.81	RESERVED FOR FUTURE EXPENDITURE	30,351.00	-	-	27
28	92,275.00	7,550.00	-	TOTAL REQUIREMENTS	52,000.00	-	-	28

* Includes Unappropriated Balance Budgeted Last Year

FORM LB-11

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

This fund is authorized and established by resolution/ordinance number
12-40 on (date) 05/17/2012 for the following specified purpose:

Date can not be more than 10 years after establishment.

Review Year: 2021

Building/Property/Operations purchases

Building/Property Reserve Fund

Central Oregon Coast Fire & Rescue District

5/12/2015

	Historical Data			DESCRIPTION RESOURCES AND EXPENDITURES	Budget for Next Year 2016-2017			
	Actual		Adopted Budget This Year 2014-2015		Proposed By Budget Officer 2015-2016	Approved By Budget Committee 2015-2016	Adopted By Governing Body 2015-2016	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014						
				RESOURCES				
1	-	10,002.00	15,004.11	Working Capital* (accrual basis)	1,020.00			1
2	2.00	3.61	15.00	Interest	10.00			2
3	10,000.00	5,000.00	5,000.00	Transferred From Other Funds - General (LOT)	60,000.00			3
4								4
5								5
6								6
7								7
8								8
9								9
10	10,002.00	15,005.61	20,019.11	TOTAL RESOURCES	61,030.00	-	-	10
				REQUIREMENTS				15
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17	10,002.00	15,005.61	20,019.11	RESERVED FOR FUTURE EXPENDITURE	61,030.00	-	-	17
18	-	-	-	TOTAL REQUIREMENTS	-	-	-	18

* Includes Unappropriated Balance Budgeted Last Year

REQUIREMENTS SUMMARY

**FORM
LB-30A**

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM/ACTIVITY

Fire & Rescue Organization Unit - General Fund
Central Oregon Coast Fire & Rescue

6/7/2016

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2016-2017			
	Actual		Adopted Budget This Year 2015-2016		Proposed By Budget Officer 2016-2017	Approved By Budget Committee 2016-2017	Adopted By Governing Body 2016-2017	
	Second Preceding Year 2013-2014	First Preceding Year 2014-2015						
	PERSONNEL SERVICES							
1	295,345.39	391,227.51	321,177.40	8010, Gross Payroll	220,000.00			1
2	26,162.88	36,507.32	26,644.10	8010, Overtime	15,000.00			2
3	10,763.50	22,527.50	17,058.00	8010, Standby Time	2,500.00			3
4	1,344.75	859.79	1,250.00	8010, Conflagration				4
5	24,449.93	33,843.82	19,913.00	8011, FICA	18,168.75			5
6	3,697.65	8,665.02	9,635.32	8012, SUTA	5,384.00			6
7	45,726.60	42,732.03	19,270.64	8014, PERS	34,793.75			7
8	39,099.23	88,686.65	51,000.00	8015, Health Insurance	57,600.00			8
9	9,332.72	11,549.92	11,694.01	8016, Workers' Compensation Insurance	6,531.25			9
10	10,135.00	3,871.50	15,000.00	8017, Volunteer Fund	15,000.00			10
11			5,000.00	8018, PIO, Consultant				11
12	26,480.95	961.88		8027, 457 Deferred				12
13								13
14	492,538.60	641,432.94	497,642.47	TOTAL PERSONNEL SERVICES	374,977.75	-	-	14
			6.25	Total Full-Time Equivalent (FTE)	3.00	3.00	3.00	
	MATERIALS AND SERVICES							
15	274,802.62	280,613.58	264,078.00	See schedule on LB-31	396,087.00			15
16								16
17								17
18								18
19	274,802.62	280,613.58	264,078.00	TOTAL MATERIALS AND SERVICES	396,087.00	-	-	19
	CAPITAL OUTLAY							
20	145.84			8300, Simulcast Network				20
21	35,000.00	35,000.00		8925, D/S Principal				21
22				9050, ODF Grant Match LOT				22
23				9060, FEMA Grant Match LOT				23
24				9070, EMS Vehicle LOT				24
25				9080, Station #3 & SIRS Building				25
26				9090, Conflagration Funds				26
27				9091, Building Signage				27
28				9045, Structure Gear (Protective Gear)				28
29				9094, Office Chairs and Tables				29
30	5,098.13	2,688.36		8195, Interest Expense				30
31	20,507.00	2,481.71		9096, Engine/Ambulance Equipment				31
33	60,750.97	40,170.07	-	TOTAL CAPITAL OUTLAY	-	-	-	33

**FORM
LB-30A**

REQUIREMENTS SUMMARY
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM/ACTIVITY
 Fire & Rescue Organization Unit - General Fund
 Central Oregon Coast Fire & Rescue

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2016-2017			
	Actual		Adopted Budget This Year 2015-2016		Proposed By Budget Officer 2016-2017	Approved By Budget Committee 2016-2017	Adopted By Governing Body 2016-2017	
	Second Preceding Year 2013-2014	First Preceding Year 2014-2015						
				REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS (from other LB-30A's)				
34								34
35								35
36								36
37								37
38								38
39								39
40								40
41	828,092.19	962,216.59	761,720.47	TOTAL ORG./PROG. REQUIREMENTS	771,064.75	-	-	41

**FORM
LB-30B**

REQUIREMENTS SUMMARY
Requirements not allocated - General Fund

6/7/2016

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2016-2017			
	Actual		Adopted Budget This Year 2015-2016		Proposed By Budget Officer 2016-2017	Approved By Budget Committee 2016-2017	Adopted By Governing Body 2016-2017	
	Second Preceding Year 2013-2014	First Preceding Year 2014-2015						
				PERSONNEL SERVICES NOT ALLOCATED				
42								42
43								43
44								44
45								45
46								46
47								47
48	-	-	-	TOTAL PERSONNEL SERVICES	-	-	-	48
				Total Full-Time Equivalent (FTE)				
				MATERIALS AND SERVICES NOT ALLOCATED				
49								49
50								50
51								51
52								52
53								53
54	-	-	-	TOTAL MATERIALS AND SERVICES	-	-	-	54
				CAPITAL OUTLAY NOT ALLOCATED				
55								55
56								56
57								57
58								58
59								59
60								60
61	-	-	-	TOTAL CAPITAL OUTLAY	-	-	-	61
				DEBT SERVICE				
62								62
63								63
64	-	-	-	TOTAL DEBT SERVICE	-	-	-	64
				SPECIAL PAYMENTS				
65								65
66								66
67	-	-	-	TOTAL SPECIAL PAYMENTS	-	-	-	67

**FORM
LB-30B**

REQUIREMENTS SUMMARY
Requirements not allocated - General Fund

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2016-2017			
	Actual		Adopted Budget This Year 2015-2016		Proposed By Budget Officer 2016-2017	Approved By Budget Committee 2016-2017	Adopted By Governing Body 2016-2017	
	Second Preceding Year 2013-2014	First Preceding Year 2014-2015						
	INTERFUND TRANSFERS							
68	-	-	-	Rescue Fund	-	-	-	68
69	10,000.00	20,000.00	-	Equipment Reserve Fund	60,000.00	-	-	69
70	5,000.00	5,000.00		Building/Property Reserve Fund	60,000.00	-	-	70
71	15,000.00	25,000.00	-	TOTAL INTERFUND TRANSFERS	120,000.00	-	-	71
72	OPERATING CONTINGENCY							72
73			10,000.00	8400, Operating Contingency	89,457.00			73
74	-	-	10,000.00	Total Operating Contingency	89,457.00	-	-	74
75	15,000.00	25,000.00	10,000.00	Total Requirements Not Allocated	209,457.00	-	-	75
76	828,092.19	962,216.59	761,720.47	Total Org. Unit/Prog. Requirements (LB-30A)	771,064.75	-	-	76
77			909.88	Reserved for future expenditure	123,926.25			77
78	(1,312.87)	(97,561.72)		Ending balance (prior years)				78
79				UNAPPROPRIATED ENDING FUND BALANCE				79
80	841,779.32	889,654.87	772,630.35	TOTAL REQUIREMENTS	1,104,448.00	-	-	80

SPECIAL FUND

**FORM
LB-10**

RESOURCES AND REQUIREMENTS

CENTRAL OREGON COAST FIRE & RESCUE DIS

Central Oregon Coast Fire & Rescue

6/7/2016

Equipment Replacement Levy Fund

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2016-2017			
	Actual		Adopted Budget This Year 2015-2016		Proposed By Budget Officer 2016- 2017	Approved By Budget Committee 2016-2017	Adopted By Governing Body 2016- 2017	
	Second Preceding Year 2013-2014	First Preceding Year 2014-2015						
				RESOURCES				
1				Working Capital (accrual basis)	22,225.00			1
2			93,475.00	4015, Taxes estimated to be received	83,742.00			2
3				4020, Previous Levied Taxes				3
4				Interest				4
5				Transferred IN, from other funds				5
6								6
7								7
8	-	-		Total Resources, except taxes to be levied				8
9			93,475.00	Taxes estimated to be received	105,967.00	-	-	9
10				Taxes collected in year levied				10
11	-	-	93,475.00	12. TOTAL RESOURCES	105,967.00	-	-	11
12				REQUIREMENTS by Org. Unit/Prog.&Activity				12
				CAPITOL OUTLAY				
13				8300, Simulcast Network				13
14			35,000.00	8925, D/S Principal	35,000.00			14
15			8,000.00	8036, Communications Equipment	6,000.00			15
16			15,500.00	8040, Equipment Maintenance	9,000.00			16
17				9070, EMS Vehicle LOT				17
18			7,700.00	8056, Annual Equipment Testing				18
19			7,000.00	9045, Structure Gear (Protective Gear)	28,000.00			19
20				8047, Self Contained Breathing Apparatus	7,467.00			20
21			3,775.00	8195, Interest Expense	4,500.00			21
22			9,000.00	9096, Engine/Ambulance Equipment	9,000.00			22
23			5,000.00	8035, Minor Equipment	5,000.00			23
24			2,500.00	8250, Water Rescue	2,000.00			24
25				27. Ending balance (prior years)				25
26				28. UNAPPROPRIATED ENDING FUND BALANCE				26
27	-	-	93,475.00	29. TOTAL REQUIREMENTS	105,967.00	-	-	27

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