

SOUTH GILLIAM COUNTY RURAL FIRE PROTECTION DISTRICT
BUDGET MESSAGE
2021-2022
May 20, 2021

The proposed budget for South Gilliam County Rural Fire Protection District for fiscal year 2021-2022 was prepared by the Budget Officer in accordance with established budget procedure.

This year's budget reflects an increase in carry-over from the 2020-2021 budget year due to higher than expected tax revenues and a less active fire year for the past two years.

The General Fund requirements are higher than previous years due to \$6000.00 being placed in a line item for funds needed to match grants the district may receive. Additionally, the firefighter line item has been increased over previous year's budgets to cover the potential for a busy fire season. Fuel costs were increased to cover higher fuel costs and the possibility for larger than normal fire suppression efforts.

The transfer to the Equipment Reserve fund has been increased from last year due to a larger than usual carryover. There continues to be no transfer to the Building Reserve fund, as there should be sufficient money to cover building maintenance costs. The transfer to the Equipment Reserve Fund is \$8,000.00. The anticipated carry-over for the Equipment Reserve fund is \$58,046.00. The Equipment Reserve fund has been used this past year for expenses for a FEPP truck the district received. The total 2021-2022 year-end balance of Equipment Fund of \$66,406.00 will be appropriated in the event there is an emergency need to purchase a vehicle.

The Building Reserve fund was amended in 2016 to allow for operation expenses of the new building as well as for the purpose of major repairs to existing buildings. A total of \$5,000.00 will be appropriated from the building fund to cover any extra operational costs for the Emergency Services Building. There will be an unappropriated balance of \$65,712.00. There will be no transfer into the Building Reserve Fund based on board input.

In 2019 the fire district became the fiscal agent for Gilliam County Fire Services so their budget has been included in the district's budget since that time. Gilliam County Fire Services is in the process of changing to an ORS 190 entity so their funds will move into their own budget as of January 1, 2022. The dollar amount included in this year's budget is for a full year and the total amount will be appropriated so it can easily be moved from the district's budget.

The budget includes no changes in financial policy.

The proposed levy of \$47,000.00 is a conservative estimate of taxes to be received based on previous year's taxes that have been collected. The estimate from the assessor for taxes to be collected during the 2021-2022 tax year is \$51,400.00 at the permanent rate of .3332/\$1000 of assessed value, this is slightly higher than last year's estimate. Our collections for the 2020-2021 exceeded projections by \$9,250.00 for current and previous year's taxes.

Ad valorem taxes continue to be the primary source of income for the South Gilliam County Rural Fire Protection District.

Thank you for your time serving on the budget committee.

Shannon K. Coppock
Budget Officer