

# **Santa Clara Fire District**

**Budget Message  
Fiscal Year 2021-22**

April 15, 2021

**To: Board of Directors,  
Budget Committee, and  
Citizens of the District**

I am pleased to present the budget message for the fiscal year beginning July 1, 2021, continuing through June 30, 2022. The purpose of this message is to increase understanding between all interested parties regarding this budget proposal.

This budget has no major changes from last year and maintains those additional funds in materials and service to provide some flexibility to the Santa Clara Board.

We will begin with a short discussion regarding some historical limitations and considerations that contribute to budget development.

As a result of Constitutional Measure 50, of 1997, each taxing district has been assigned a permanent tax rate, or dollar-per-thousand of assessed valuation. This rate is applied to the value of each piece of taxable property to calculate a property tax levy for that tax lot. An operational levy for the taxing district is determined when the established permanent rate for the taxing district is applied to the assessed property value of the entire district. Constitutional Measure 50 also established a 3% limit regarding increases in assessed value to existing properties. In other words, the assessed value of the District cannot increase through reassessment methods by the County Assessor's Office by more than 3%. New construction, however, may add to the total value of the District at a percentage higher than 3%.

### **Estimating the Levy for Fiscal Year 2021-2022**

The estimated value of the Districts for fiscal year 2021-2022 is based on the actual assessed value for calculating a tax levy in fiscal year of 2020-2021, as given by Lane County Department of Assessment and Taxation, plus a 3% increase of the assessed value, plus an additional increase for growth and new construction. Growth and new construction is estimated to be 3%.

FY '20-'21 Assessed Value	\$ 771,358,872
Urban Renewal Subtraction	\$ 0
Value for Tax Computation	\$ 771,358,872
Estimated growth	\$ 23,140,766
FY '21-'22 Value Estimate	\$ 794,499,638
Permanent Rate	<u>X .0010439</u>
Local option levy rate	<u>X .00045</u>
Total Authorized Levy	\$ 1,186,903
Compression loss	\$ 0
Plus add'l taxes & penalties	\$ 0
Net Tax Levy	\$ 1,186,903
Estimated collectible amount	\$ 1,068,212

Since the Districts can only expend actual funds received, we must estimate a percentage of the total levy that is not expected to be collected in the year of the levy. Historical information has demonstrated that subtracting a figure of 10% from the authorized levy amount will be an adequate estimate for 2021-2022. Details of our total anticipated resources are found on form LB-20.

### **General Fund Resources**

Net working capital	\$ 2,690,953
Previous years' taxes	\$ 20,000
Interest	\$ 35,000
Current year's taxes	\$ 1,068,213
Miscellaneous	\$ 0
Total Resources	\$ 3,814,166

Net working capital is carried over from the current budget year.

### **Budget structure**

The essence of budgeting is to bring into balance anticipated resources and expected expenditures. Our budget is a financial plan that strives to achieve operational goals for the year, and an attempt to accumulate funds to address future requirements. Budget resources are a combination of all anticipated income. Budget liabilities (expenditures)

are identified as line items in the following areas of the budget document: **Personnel Services** – this area considers all expenditures associated with having people, both paid and volunteer; **Materials and Services** – support of day-to-day operations; **Capital Outlay** – includes expenditures that contribute to the total assets of the District; **Contingency** – this is a resource that is set aside to address any unforeseen events; **Transfer Funds** – are budgeted contributions from one fund to another, in our case this is exhibited through transfers from the General Fund to a group of Special Funds designed to accumulate money for high cost projects. This also includes the annual contract transfer to LFA which had a 2 ½% annual increase.

The budget document is divided into several sections using Local Budget (LB) forms approved by Oregon Department of Revenue. Our document will use the following forms: LB-20 to identify all resources for the General Fund, LB-31 to identify liabilities for the General Fund, LB-11 to identify both resources and liabilities for the Special Funds, and LB-30 to summarize all funds, debt service and transfer funds.

These forms are divided into three essential parts. The central column identifies the line item being addressed, the left hand set of columns are dedicated to historic information, while the right hand column set identifies the proposed budget as presented by the Budget Officer, the approved budget as confirmed after the Budget Committee meets, and the adopted budget as established through resolution by the Governing Body after the budget hearing.

The historic components of the form present the adopted budget for the current fiscal year and actual budget conditions derived through annual audits for the previous two fiscal years.

### **Conclusion**

In conclusion, the budgets and subsequent support documents for fiscal year 2021-2022 were prepared in accordance with existing budget law and within limitations established by the Constitution of the State of Oregon.

I would like to express my appreciation to our Budget Committee for their interest and diligent performance of duties associated with the position. I believe that the budget documents demonstrate a strong commitment to fulfilling the fire and life safety needs of our citizens.

Respectfully submitted,

Dale Borland  
Budget Officer  
Santa Clara Fire District

RESOURCES  
GENERAL FUND

Santa Clara Fire District

Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2021-2022		
Actual		Adopted Budget This Year Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2018-2019	First Preceding Year 2019-2020					
		\$ 2,542,234	1 Available cash on hand* (cash basis) or	\$ 2,690,953		
2	\$ 2,093,496	\$ 2,450,118	2 Net working capital (accrual basis)			
3	\$ 42,308	\$ 20,000	3 Previously levied taxes estimated to be received	\$ 20,000		
4	\$ 57,097	\$ 35,000	4 2006 Interest	\$ 35,000		
5			5			
6			6 OTHER RESOURCES			
7			7			
8	\$ 1,107	\$ 10,823	8 2003 Miscellaneous	\$ -	\$ -	\$ -
9	\$ 13,087	\$ -	9 Conflagration	\$ -	\$ -	\$ -
10						
11						
12						
13						
14						
15						
16						
17						
18			18			
19			19			
20			20			
21			21			
22			22			
23			23			
24			24			
25			25			
26			26			
27			27			
28			28			
29	\$ 2,207,094	\$ 2,513,193	29 Total resources, except taxes to be levied	\$ 2,745,953	\$ -	\$ -
30		\$ 1,036,128	30 Taxes estimated to be received	\$ 1,068,213		
31	\$ 1,040,239	\$ 1,080,596	31 Taxes collected in year levied			
32	\$ 3,247,333	\$ 3,593,789	32 TOTAL RESOURCES	\$ 3,814,166	\$ -	\$ -

\*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

Santa Clara Fire District

Line Item	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2021-2022			Line Item
	Actual		Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020						
1				PERSONNEL SERVICES NOT ALLOCATED				1
2								2
3								3
4	0	0	0	<b>TOTAL PERSONNEL SERVICES</b>	0	0	0	4
5				<b>Total Full-Time Equivalent (FTE)</b>				5
6				MATERIALS AND SERVICES NOT ALLOCATED				6
7								7
8								8
9	10,302	0	46,000	<b>TOTAL MATERIALS AND SERVICES</b>	46,000	0	0	9
10				CAPITAL OUTLAY NOT ALLOCATED				10
11								11
12								12
13	0	0	0	<b>TOTAL CAPITAL OUTLAY</b>	0	0	0	13
14				DEBT SERVICE				14
15								15
16								16
17	0	0	0	<b>TOTAL DEBT SERVICE</b>	0	0	0	17
18				SPECIAL PAYMENTS				18
19								19
20								20
21	0	0	0	<b>TOTAL SPECIAL PAYMENTS</b>	0	0	0	21
22				INTERFUND TRANSFERS				22
23	73,000	100,000	100,000	To Capital Reserve Fund	100,000	100,000	100,000	23
24	710,576	817,500	1,035,438	To Lane Fire Authority-Service Agreement	753,824			24
25								25
26								26
27								27
28	783,576	917,500	1,135,438	<b>TOTAL INTERFUND TRANSFERS</b>	853,824	100,000	100,000	28
29			100,000	<b>OPERATING CONTINGENCY</b>	100,000	100,000	100,000	29
30				<b>RESERVED FOR FUTURE EXPENDITURE</b>				30
31			2,351,924	<b>UNAPPROPRIATED ENDING BALANCE</b>	2,814,342	0	0	31
32	793,878	917,500	1,281,438	<b>Total Requirements NOT ALLOCATED</b>				32
33				<b>Total Requirements for ALL Org.Units/Programs within fund</b>	3,814,166	0	0	33
34	2,453,455	2,676,289		Ending balance (prior years)				34
35	3,247,333	3,593,789	3,633,362	<b>TOTAL REQUIREMENTS</b>	3,814,166	0	0	35





**SPECIAL FUND  
RESOURCES AND REQUIREMENTS  
Capital Reserve Fund**

**Santa Clara Fire District**

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year = 2021-2022			
	Actual		Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020						
				<b>RESOURCES</b>				
				Beginning Fund Balance:				
1			623,281	1. Cash on Hand (cash basis) or	597,729			1
2	438,313	523,281		2. Working Capital (accrual basis)				2
4	11,968	10,953	5,000	4. Earning from temporary investments	5,000			4
5	73,000	100,000	100,000	5. Transferred from other funds	100,000			5
6			-	6. Grant revenue	-	-	-	6
7				7. Transfer from LFA				7
8				8				8
9	523,281	634,234	728,281	9. TOTAL RESOURCES	702,729	-	-	9
12								-12
				<b>REQUIREMENTS</b>				
1				1. CAPITAL OUTLAY				1
2	-	-	450,000	2. Equipment and Facilities	450,000			2
3				3				3
4	-			4				4
5	-			5				5
6				6				6
7				7				7
8				8				8
9				9				9
10				10				10
11				11				11
12				12				12
13				13				13
14				14				14
15				15				15
16	523,281	634,234	278,281	16. UNAPPROPRIATED ENDING FUND BALANCE	252,729	-	-	16
17	523,281	634,234	728,281	17. TOTAL REQUIREMENTS	702,729	-	-	17