

RESOURCES AND REQUIREMENTS

**FORM
LB-20**

GENERAL FUND

Yachats Rural Fire Protection District

	Historical Data			RESOURCE DESCRIPTION	Acct. No	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
1	-			Networking Capital - Modified Accrual					1
2	126,307	60,575	872,777	Checking Account	7853	397,800	397,800		2
3	41,485	25,602	29,000	Payroll liability account	7838	75,000	75,000		3
4	514,828	929,329	215,438	Local Gov Investment Pool	5562	781,879	781,879		4
5									5
6									6
7	21,108	20,110	30,000	Previously levied taxes estimated	802	28,000	28,000		7
8	165,966	487	200	Other Lincoln County Income	805	200	200		8
9	29,089	27,462	500	Interest	850	500	500		9
10	4,611	1,640	5,000	Misc. Refunds	860	2,500	2,500		10
11				OTHER RESOURCES					11
12									12
13	1,000	4,484	1,000	Misc. Income - general/donations	890	1,000	1,000		13
14	18,000	39,997	35,000	Misc - Staffing Agreement w/ South Lincoln	890	36,000	36,000		14
15	2,000	-	3,000	Misc SLA - medical posting	890	3,000	3,000		15
16	1,000	-	1,000	Misc - Out of district fire	890	1,000	1,000		16
17	500	-	500	Misc - Motor Vehicle Response	890	500	500		17
18	58,907	-	35,000	Conflagration	893	7,000	7,000		18
19	292,000			Loan/Tax anticipation Note	894				19
20									20
21	20,000			Grants	895	-	-		21
22	555,000		500	Grant - SAFER	895	-	-		22
23		35,000	35,000	Grant - Wildfire	895	35,000	35,000		23
24			5,000	Grant - Tribal	895	18,500	18,500		24
25		2,500	2,500	Grant - Emergency Disaster Prdnss (N/A)	895	0	0		25
26			1,000	Grant - SDAO Safety & Security Grant	895	1,000	1,000		26
27		7,030	-	Grant - Other	895	1,000	1,000		27
28				Grant - Lions Club	895	4,500	4,500		28
29									29
30									30
31									31
32									32
33	1,851,801	1,154,216	1,272,415	Total resources, except taxes to be levied		1,394,379	1,394,379		33
34	1,604,969	1,674,090	1,739,999	Taxes estimated to be received	801	1,808,297	1,808,297		34
35				Taxes collected in year levied					35
36	1,851,801	2,828,306	3,012,415	TOTAL RESOURCES		3,202,676	3,202,676		36

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 2026-2027			
	Actual		Budget 2025-2026			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
1									1
2	\$ 734,123	\$ 780,200	\$ 950,000	Wages	901	\$ 925,000	\$ 925,000		2
3	\$ 142,589	\$ 138,129	\$ 224,000	Medical Insurance	902	\$ 195,000	\$ 195,000		3
4	\$ 159,473	\$ 161,142	\$ 300,000	PERS	903	\$ 245,000	\$ 245,000		4
5	\$ 38,385	\$ 41,711	\$ 85,000	Taxes for Employees	905	\$ 65,000	\$ 65,000		5
6	\$ 185	\$ 16,234	\$ 40,000	Workers Compensation Insurance	911	\$ 25,000	\$ 25,000		6
7	\$ 4,088	\$ 4,290	\$ 12,000	Life Insurance	912	\$ 5,500	\$ 5,500		7
8	\$ 28,646	\$ 306	\$ 10,000	Volunteer Benefits Other	913	\$ 4,000	\$ 4,000		8
9	\$ 3,530	\$ 4,000	\$ 4,000	Volunteer Medical Benefits	914A	\$ 2,000	\$ 2,000		9
10	\$ 3,530	\$ -	\$ 4,000	Employee Medical Benefits	914B	\$ 5,000	\$ 5,000		10
11	\$ 1,114,549	\$ 1,146,012	\$ 1,629,000	WAGES TOTAL		\$ 1,471,500	\$ 1,471,500	\$ -	11
12									12
13		\$ 647		Uniform Allowance	915	\$ 9,500	\$ 9,500		
14	\$ 1,500	\$ 1,500	\$ 5,200	Interoperability	916	\$ 7,200	\$ 7,200		13
15	\$ 92	\$ 384	\$ 3,000	Recruitment/Retention - Public Relations/Marketing	918	\$ 13,000	\$ 13,000		14
16	\$ 18,739	\$ 21,496	\$ 45,000	Dispatch Services 5.2% increase from WVCC	921	\$ 25,000	\$ 25,000		15
17	\$ -	\$ 3,068	\$ 7,000	Communication Radio - procure a BK Radio for Conflag	922	\$ 15,000	\$ 15,000		16
18	\$ 7,176	\$ 7,351	\$ 10,500	Fuel, Oil, Lube	926	\$ 19,000	\$ 19,000		17
19	\$ 17,656	\$ 23,640	\$ 30,000	Equipment Maintenance	927	\$ 40,000	\$ 40,000		18
20	\$ 1,567	\$ 450	\$ 6,000	Training and Education	931	\$ 10,000	\$ 10,000		19
21	\$ -	\$ -	\$ 1,000	Fire Prevention	937	\$ 2,000	\$ 2,000		20
22	\$ 2,900	\$ 7,112	\$ 9,000	Misc. Small Equipment	940	\$ 18,000	\$ 18,000		21
23	\$ -	\$ 428	\$ 7,500	Volunteer Response Gear	944A	\$ 9,000	\$ 9,000		22
24	\$ 4,011	\$ 6,257	\$ 10,000	Employee Response Gear	944B	\$ 17,000	\$ 17,000		23
25	\$ 3,000	\$ -	\$ -	Hydrant Repair and Maintenance	945	\$ -	\$ -		24
26	\$ -	\$ -	\$ 39,000	Grant Expense	947	\$ 45,000	\$ 45,000		25
27		\$ -		EMS Equipment & Supplies	TBD	\$ 25,000	\$ 25,000		
28	\$ -	\$ -	\$ 3,000	Fire Hose	983	\$ 5,000	\$ 5,000		26
29	\$ 56,641	\$ 72,333	\$ 176,200	EQUIPMENT AND OPERATIONS TOTAL		\$ 259,700	\$ 259,700	\$ -	27
30									28
31	\$ 4,102	\$ 4,368	\$ 6,000	Communications - Telephone	923	\$ 9,000	\$ 9,000		29
32	\$ 8,946	\$ 7,438	\$ 25,400	Office Expenses	924	\$ 15,500	\$ 15,500		30
33	\$ 4,246	\$ 5,585	\$ 6,000	Dues and Conventions	932	\$ 9,000	\$ 9,000		31
34	\$ 12,232	\$ 24,827	\$ 40,000	Audit & Legal	934	\$ 45,000	\$ 45,000		32
35	\$ 3,010	\$ -	\$ 3,500	Election	936	\$ 4,500	\$ 4,500		33
36	\$ 1,026	\$ 118	\$ 1,800	Advertising and Notices	938	\$ 5,000	\$ 5,000		34
37	\$ 33,562	\$ 42,336	\$ 82,700	ADMINISTRATION TOTAL		\$ 88,000	\$ 88,000	\$ -	35

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 2026-2027			
	Actual		Budget 2025-2026			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
38									36
39	\$ 13,910	\$ 15,871	\$ 29,000	Utilities - SWLPUD 6% increase	925	\$ 18,000	\$ 18,000		37
40	\$ 8,025	\$ 30,954	\$ 34,000	Building and Ground Maintenance	928	\$ 30,000	\$ 30,000		38
41	\$ 33,903	\$ 35,225	\$ 48,000	Insurance and Bonds	933	\$ 63,000	\$ 63,000		39
42	\$ 429	\$ -	\$ 6,000	Disaster Prep	948	\$ 7,200	\$ 7,200		40
43	\$ 56,267	\$ 82,050	\$ 117,000	BUILDINGS TOTAL		\$ 118,200	\$ 118,200	\$ -	41
44									42
45	\$ 424	\$ 27,983	\$ 4,000	Major station expense	980	\$ 10,000	\$ 10,000		43
46	\$ 1,077	\$ -	\$ 10,000	Major equipment purchase/repair	981	\$ 50,000	\$ 50,000		44
47	\$ 1,501	\$ 27,983	\$ 14,000	MAJOR EXPENSE / EQUIPMENT TOTAL		\$ 60,000	\$ 60,000	\$ -	45
48									46
50	\$ 7,869	\$ -	\$ 205,000	Equipment Reserve Fund		\$ 250,000	\$ 250,000		48
51		\$ -	\$ 150,000	Personnel Reserve Fund		\$ 150,000	\$ 150,000		49
52	\$ 7,869	\$ -	\$ 355,000	INTERFUND TRANSFERS TOTAL		\$ 400,000	\$ 400,000		50
53									51
54	\$ 301,230		\$ -	Business Loan/Tax Anticipation Loan	917	\$ -			52
55	\$ 301,230	\$ -	\$ -	DEBT SERVICE TOTAL			\$ -	\$ -	53
56									54
57	\$ 20,000	\$ 75,000	\$ 65,000	Operating Contingency		\$ 150,000	\$ 150,000		55
58	\$ 20,000	\$ 75,000	\$ 65,000	REQUIREMENTS NOT ALLOCATED TOTAL		\$ 150,000	\$ 150,000	\$ -	56
59									57
60				ENDING BALANCE (PRIOR YEARS)					58
61									59
62	\$ 597,840	\$ 1,382,592	\$ 573,515	UNAPPROPRIATED ENDING FUND BALANCE		\$ 655,276	\$ 655,276		60
63									61
64	\$ 2,189,459	\$ 2,828,306	\$ 3,012,415	TOTAL ORGANIZATIONAL REQUIREMENTS		\$ 3,202,676	\$ 3,202,676	\$ -	62

RESERVE FUND RESOURCES AND REQUIREMENTS

This fund is authorized and established by Resolution 2025-02
 2025 on May 12th for the following specified purpose: Personnel
 Reserve Fund to meet future payroll expenses, to hire personnel and
 any other cost involved in maintaining staff for operations. Established
 on May 12, 2025 by Resolution 2025-02.

**This reserve fund will be reviewed not more than 10 years after
 establishment and will either be continued or dissolved.
 Review Year: May 2035**

PERSONNEL RESERVE FUND

Yachats Rural Fire Protection District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Acct. No.	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding	First Preceding							
				RESOURCES					
1									1
2			\$ 150,000.00	Networking Capital - Modified Accrual	6895	150,000	150,000		2
3			\$ 500.00	Interest		500	500		3
4									4
5				Transferred IN, from other funds		150,000	150,000		5
6									6
7									7
8									8
9									9
10									10
11									11
12	-	-	\$ 150,500.00	TOTAL RESOURCES		300,500	300,500	-	12
				REQUIREMENTS**					
13									13
14									14
15				Expense		-	-		15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24				Ending balance (prior years)					24
25	-	-	\$ 150,500.00	RESERVED FOR FUTURE EXPENDITURE		300,500	300,500	-	25
26	-	-	\$ 150,500.00	TOTAL REQUIREMENTS		300,500	300,500	-	26

**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**

RESERVE FUND RESOURCES AND REQUIREMENTS

This fund is authorized and established by Resolution 2024-02 on April 8, 2024 for the following specified purpose: Equipment Reserve Fund. Funds will be available for the district to purchase new equipment and major equipment repairs. This reserve fund will be reviewed not more than 10 years after establishment and will either be continued or dissolved.

Review Year: April 2034

Any balance in a fund referred to in ORS 280.110 that is not expended or obligated within 12 years from the date the fund was established 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. First Year for fund: 2023-2024 Last year for Contributions: 2032-2033.

EQUIPMENT RESERVE FUND

Yachats Rural Fire Protection District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Acct. No.	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding 2023-2024	First Preceding 2024-2025							
				RESOURCES					
1	22,400	31,879	32,000	Networking Capital - Modified Accrual	3076	239,692	239,692		1
2									2
3									3
4	150	1,593	200	Interest	850	9,500	9,500		4
5	7,869	-	205,000	Transferred IN, from other funds		250,000	250,000		5
6									6
7									7
8									8
9									9
10									10
11									11
12	-	33,472	237,200	TOTAL RESOURCES		499,192	499,192	-	12
13				REQUIREMENTS**					13
14	-	30,419	35,000	Equipment Aparatus Reserve	981	400,000	400,000		14
15				SCBA Bottles (2% matching amount for AFGA)	TBD	12,000	12,000		15
16				SCBA Packs (2% matching amount for AFGA)	TBD	12,000	12,000		16
17									17
18									18
19									19
20									20
21									21
22									22
23				Ending balance (prior years)					23
24	-	3,053	202,200	RESERVED FOR FUTURE EXPENDITURE		75,192	75,192		24
25	-	33,472	237,200	TOTAL REQUIREMENTS		499,192	499,192		25

**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.

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 2026-2027			
	Actual		Adopted Budget Year 2025 - 2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023 - 2024	First Preceding Year 2024 - 2025							
1				RESOURCES					1
2	656,712	649,000	690,000	Networking Capital - Modified Accrual*		725,000	725,000		2
3									3
4									4
5									5
6	31,781	10,000	20,000	Interest		29,000	29,000		6
7									7
8									8
9	691,977	659,000	710,000	Total Resources, except bond funds to be levied		754,000	754,000		9
10									10
11									11
12	691,977	659,000	710,000	TOTAL RESOURCES		754,000	754,000		12
13				REQUIREMENTS **					13
14				Object Classification	Detail				14
15				PERSONNEL SERVICES					15
16		-	6,000	901	Wages	6,000	6,000		16
17		-	1,000	905	Taxes for Employees	1,000	1,000		17
18		-	300	911	Workers' Compensation	300	300		18
19									19
20				CAPITAL OUTLAY					20
21	87	-	200	924	Office Expense	50,000	50,000		21
22	4,031	27,983	50,000	980	Station Expense - General	70,000	70,000		22
23						0	0		23
24	3,187	3,507		980B	Storm Water Detention	0	0		24
25					Contingency				25
26									26
27									27
28									28
29									29
30		31,490	57,500		Subtotal	127,300	127,300		30
31									31
32									32
33	691,977			Ending balance (prior years)					33
34		627,510	652,500	UNAPPROPRIATED ENDING FUND BALANCE		626,700	626,700		34
35	699,283	659,000	710,000	TOTAL REQUIREMENTS		754,000	754,000		35

BONDED DEBT RESOURCES AND REQUIREMENTS

Bond Debt Payments are for:

- 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 2026-2027				
	Actual		Adopted Budget This Year 2025-2026	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
1				Resources			1	
2	100,000	97,000	286,944	Networking Capital - Modified Accrual	397,800	397,800	2	
3							3	
4							4	
5	4,000	4,000	4,000	Interest	4,500	4,500	5	
6				Transferred from Other Funds			6	
7							7	
8	104,000	101,000	290,944	Total Resources, Except Taxes to be Levied	402,300	402,300	8	
9	382,900	420,000	411,400	Taxes Estimated to be Received *	441,228	441,228	9	
10				Taxes Collected in Year Levied			10	
11	486,900	521,000	702,344	TOTAL RESOURCES	843,528	843,528	11	
12				Requirements			12	
13				Bond Principal Payments			13	
14				Bond Issue	Budgeted Payment Date		14	
15							15	
16	45,000	60,000	75,000	GO Bond 11/7/2017	June 15th	90,000	90,000	16
17	45,000	60,000	75,000	Total Principal		90,000	90,000	17
18				Bond Interest Payments			18	
19				Bond Issue	Budgeted Payment Date		19	
20	178,950	178,500	177,300	GO Bond 11/7/2017	December 15th	175,800	175,800	20
21	178,950	178,500	177,300	GO Bond 11/7/2017	June 15th	175,800	175,800	21
22							22	
23	357,900	357,000	354,600	Total Interest		351,600	351,600	23
24				Unappropriated Balance for Following Year			24	
25				Bond Issue	Projected Payment Date		25	
26							26	
27							27	
28							28	
29				Ending balance (prior years)			29	
30	84,000	104,000	272,744	Total Unappropriated Ending Fund Balance		401,928	401,928	30
31				Loan Repayment to _____ Fund				31
32				Tax Credit Bond Reserve				32
33	486,900	521,000	702,344	TOTAL REQUIREMENTS		843,528	843,528	33