

RESOURCES AND REQUIREMENTS

**FORM
LB-20**

GENERAL FUND

Yachats Rural Fire Protection District

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

5/11/2026

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

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 - SWLPUJ 6% increase	925	\$ 18,000	\$ 18,000	\$ 18,000		37
40	\$ 8,025	\$ 30,954	\$ 34,000	Building and Ground Maintenance	928	\$ 30,000	\$ 30,000	\$ 30,000		38
41	\$ 33,903	\$ 35,225	\$ 48,000	Insurance and Bonds	933	\$ 63,000	\$ 63,000	\$ 63,000		39
42	\$ 429	\$ -	\$ 6,000	Disaster Prep	948	\$ 7,200	\$ 7,200	\$ 7,200		40
43	\$ 56,267	\$ 82,050	\$ 117,000	BUILDINGS TOTAL		\$ 118,200	\$ 118,200	\$ 118,200		41
44										42
45	\$ 424	\$ 27,983	\$ 4,000	Major station expense	980	\$ 10,000	\$ 10,000	\$ 10,000		43
46	\$ 1,077	\$ -	\$ 10,000	Major equipment purchase/repair	981	\$ 50,000	\$ 50,000	\$ 50,000		44
47	\$ 1,501	\$ 27,983	\$ 14,000	MAJOR EXPENSE / EQUIPMENT TOTAL		\$ 60,000	\$ 60,000	\$ 60,000		45
48										46
50	\$ 7,869	\$ -	\$ 205,000	Equipment Reserve Fund		\$ 250,000	\$ 250,000	\$ 250,000		48
51	\$ -	\$ -	\$ 150,000	Personnel Reserve Fund		\$ 150,000	\$ 150,000	\$ 150,000		49
52	\$ 7,869	\$ -	\$ 355,000	INTERFUND TRANSFERS TOTAL		\$ 400,000	\$ 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	\$ 150,000		55
58	\$ 20,000	\$ 75,000	\$ 65,000	REQUIREMENTS NOT ALLOCATED TOTAL		\$ 150,000	\$ 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	\$ 655,276		60
63										61
64	\$ 2,189,459	\$ 2,828,306	\$ 3,012,415	TOTAL ORGANIZATIONAL REQUIREMENTS		\$ 3,202,676	\$ 3,202,676	\$ 3,202,676		62

5/11/2026

page 3

RESERVE FUND RESOURCES AND REQUIREMENTS

This fund is authorized and established by Resolution 2025-02 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		Adopted Budget This Year 2025-2026	DESCRIPTION RESOURCES AND REQUIREMENTS	Acct. No.	Budget for Next Year 2026-2027					
	Actual	Second Preceding				First Preceding	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				-
26	-	-	\$ 150,500.00	TOTAL REQUIREMENTS		300,500	300,500				-

**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			Adopted Budget This Year 2025-2026	DESCRIPTION RESOURCES AND REQUIREMENTS	Acct. No.	Budget for Next Year 2026-2027			
	Actual						Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding 2023-2024	First Preceding 2024-2025								
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

5/11/2026

*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.

SPECIAL FUND RESOURCES AND REQUIREMENTS

**FORM
LB-10**

GO BOND 2056 HWY 101 STATION CAPITAL FUND

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

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			Adopted Budget This Year 2025-2026	Resources	Budget for Next Year 2026-2027			
	Actual					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	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					14
15				Budgeted Payment Date					15
16	45,000	60,000	75,000	GO Bond 11/7/2017	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					19
20	178,950	178,500	177,300	Budgeted Payment Date	175,800	175,800			20
21	178,950	178,500	177,300	GO Bond 11/7/2017	175,800	175,800			21
22				December 15th					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					25
26				Projected Payment Date					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