Annual Budget Adopted

FISCAL YEAR 2026-27

Aumsville Fire District
Aumsville Oregon
July 1, 2026 – June 30, 2027

Contents

Introduction

Budget Committee Roster

Board Members	**Term Expiration**
Rachel Fellis, President	June 30, 2029
Wayne “Dusty” Kuhl, Vice President	June 30, 2027
Nicolas Schrock, Director	June 30, 2029
Odas Coleman, Director	June 30, 2027
Vanessa Swenson, Secretary/Treasurer	June 30, 2029

Citizen Members	**Term Expiration**
Nico Casarez	May 31, 2027
Kathy Bennett	Dec 30, 2027
Tammy Bennett	June 30, 2028
Kathryn Nichol	June 30, 2028

Fire District Administration

Robert Garrison Fire Chief/Budget Officer
Brett Swenson. Assistant Chief
Jamie Chamberlin, Office Administrator

District History

The Aumsville Volunteer Fire Department was first organized in the early 1930's with a crew of volunteer citizens under the leadership of Sam Weis. The first equipment available was two soda and acid tanks mounted on a handcart and the members pulled it by hand to the scene of the fire.

In 1937 the first vehicle was purchased. It was a 1934 Chevrolet truck on which a pump and storage tanks were installed by the late D.L. Eastburn in his machine shop.

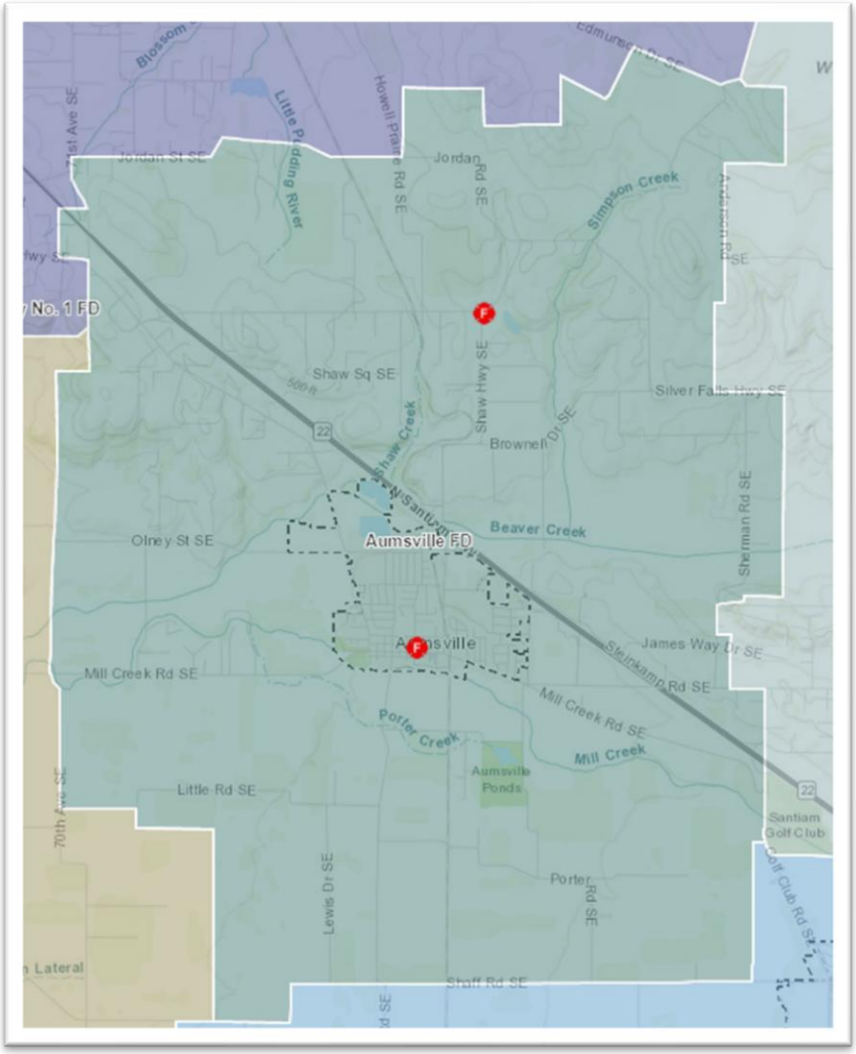
The Aumsville Rural Fire Protection District was formed in 1942 and is organized as a Special District under Oregon Revised Statute 478. The City of Aumsville contracted with the district to provide fire protection services.

In 1947 a special election was held to seek approval for a general obligation bond totaling $10,000. The bond was used to purchase new fire equipment and a "Diamond T" pumper. The bond was paid off in ten years.

The district received approval for a bond in 2015. The bond allowed the district to replace three engines and two brush trucks with two Type 1 engines and two Type 3 brush trucks. This bond expired in December of 2025. In May of 2025, the District put an operating levy on the ballot. This levy was approved. The levy did not increase the property taxes for the community as it replaced the prior bond levy. This levy will allow the district to have funds in reserve for building upkeep, equipment purchases and operational reserves.

In 2019 the district purchased a piece of property across the street from the main station. The intent of the purchase was to ensure future expansion of the administrative, living, meeting, and training areas that are currently inadequate to accommodate the needs of the district.

Geographical Information



Aumsville Fire District (AFD) is a special taxing district organized under ORS. 478. The district is located in the foothills of the Cascade Mountain range in Marion County, Oregon. The boundaries of the district cover 15,629 acres, or 24.42 square miles[1]. Highway 22 which runs diagonally through the center of the district, sees an annual average daily traffic count of 22,331[2]. AFD provides emergency response to the City of Aumsville, located to the south of HWY 22, and to the unincorporated

[1] Information obtained from Marion County's GIS program.
[2] Information obtained from ODOT Oregon Department of Transportation : Traffic Counting : Data & Maps : State of Oregon

community of Shaw located north of HWY 22. The district is bisected north and south by an inactive spur of the Willamette Valley Railroad.

Population & Demographics

Because AFD is a special taxing district, it is difficult to get accurate data due to the district boundaries encompassing a rural area in addition to a city. Census data is available but is only provided at the City level. Estimates can be obtained by utilizing counts from the Marion County Tax Assessor's office. For the 2024-25 tax year, Marion County Tax Assessor shows AFD serves 1,333 residential households, 1,326 rural households and 218 commercial tax accounts. There are an additional 389 land and utility tax accounts. (Please note that due to a data conversion at the Marion County Tax Assessor's office data remains inconsistent.) The estimated population for the District is 7,276 per Esri.

According to https://worldpopulationreview.com/us-cities/aumsville-or-population, the 2026 poverty rate for the City of Aumsville is 13.52%.

Per Boardwalkai.com using data from local planning commissions, 2025 saw the development activity in Aumsville of 99 projects for 2025. 34 of these projects were institutional/public and residential projects were 27. Per Zillow.com for 2026 the typical home value in the Aumsville area is $490,530, which is up 2% over the past year.

Aumsville has had a slight population decrease of 1.3% since 2020; It has seen the job market decrease by -2.8% over the last year according to a report from bestplaces.net. The cost of living is 2.1% higher than the national average. The median household income for Aumsville is $90,900 a year.

Fire Stations & Property

AFD operates two stations. The main station is located at 490 Church Street in Aumsville. It was built in 1975 and is 21,780 square feet. Designed originally as an all-volunteer station with minimal space for offices, the main station has since been retrofitted by volunteer personnel to accommodate office areas for a Chief, Training Officer, FF/Maintenance officer, and Office staff.
The Shaw station is located at 5604 Shaw Hwy SE, Aumsville. The 2.64 acres of property was obtained in 1982 and the building was built in 1985. The station grounds are where much of the district's hands-on training is provided. There is a small pond located at the east end of the Shaw Fire Station grounds.

Services & Equipment Provided

AFD provides fire protection and emergency services to the City of Aumsville and the surrounding rural fire district. The district serves a population of approximately 7400 people out of two strategically located Fire Stations. The response area includes both suburban and rural environments. City and District areas alike are experiencing small growth in housing and commercial/industrial construction.

The AFD is an all-hazards response agency and handles fire suppression, emergency medical services, hazardous materials response, fire prevention, fire safety education, and health education on injury and illness prevention for our community.

The district operates two Type 1 fire engines, two Type 1 water tenders, two Type 3 brush trucks, one Type 6 brush truck, three light duty rescues, and one command unit out of the two stations. A combination of career and volunteer personnel staff a single command unit within the district 24/7.

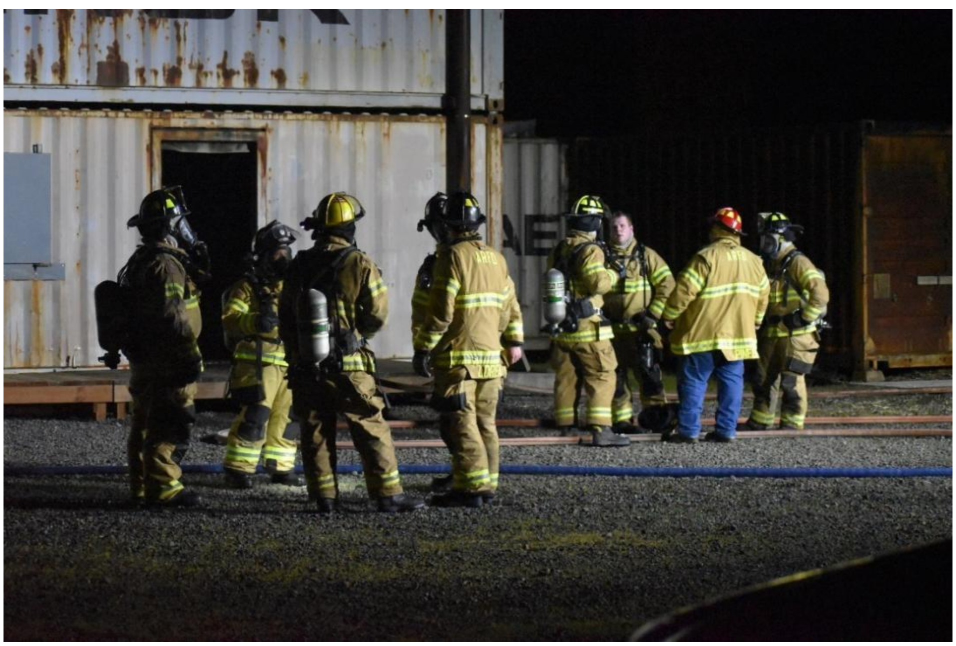
Apparatus	Year	Make/Model	Location
Command 65	2016	Ford F-150	Aumsville Station 650
Chief PU	2021	Dodge 1500	Aumsville Station 650
Ass't Chief PU	2008	Ford F-350	Aumsville Station 650
Rescue 66	2016	Ford Explorer	Aumsville Station 650
Rescue 67	2014	Chevrolet Tahoe	Aumsville Station 650
Rescue 65	2014	Chevrolet Tahoe	Aumsville Station 650
Heavy Brush 65	2016	Rosenbauer Timberwolf	Aumsville Station 650
Heavy Brush 67	2016	Rosenbauer Timberwolf	Shaw Station 670
Brush 65	2023	Ford F550	Aumsville Station 650
Engine 65	2016	Pierce Impel	Aumsville Station 650
Engine 66	2016	Pierce Impel	Aumsville Station 650
Tender 65	2002	KME FL112	Aumsville Station 650
Tender 67	2002	KME FL112	Shaw Station 670
Utility 65	2020	Ford Explorer	Aumsville Station 650

Personnel Services

AFD depends on a combination of volunteers and paid staff to respond to emergency calls. The volunteers are dedicated, service-oriented people who reside or work within the district boundaries and are willing to go through an extensive training program to serve as a member of the AFD. The district has seen an increase in out-of-district volunteers, only 38% of the firefighters in January 2023 were in-district.

The combination of volunteer and career personnel include the Fire Chief, Assistant Chief, Office Administrator, three and one half part-time firefighters and 35 volunteers including firefighters, EMS personnel, tender drivers, cadets, and the Support Team. Paid staff make up only 26% of all personnel.

Paid Personnel	Actual 2023-24	Actual 2024-25	Actual 2025-26	Budget 2026-27	Proposed 2026-27
Fire Chief	0.53	.53	1.00	1.00	1.00
Assistant Chief	1.00	1.00	1.00	1.00	1.00
Maintenance	1.00	1.00	.25	.25	.25
Office Administrator	1.00	1.00	1.00	1.00	1.00
Part-Time Firefighter	1.59	1.59	1.75	1.75	1.75
	5.12	5.12	5.00	5.00	5.00



Night Drill

Budget Message

Citizens of the District, Board Members, and Members of the Budget Committee.
The 2026-2027 Budget is hereby proposed for your review.

The Aumsville Fire District ends FY2025-26 in sound financial condition. Our annual audits are consistently without major findings and demonstrate solid fiscal policy. District Administrative Staff and Directors reviewed and adopted several updated fiscal policies in the past year.

The 2026-27 budget is the tool that will drive Fire District operations for the coming year. As a Special District organized under Oregon Revised Statue 478, the District is subject to the tax limitation measures passed by voters over the past decade, and as such, finds itself in a position where expenses necessary to maintain services will soon exceed resources.

Currently the district has a five-year operations levy which was passed in May of this year. The district proposes to use those funds to free up money for station upgrades; equipment purchases and reserves for apparatus repairs and uniforms.

2025-26 proved to be an active year for wildfire response. Aumsville Fire District responded to 5 conflagrations during this period. The District, as part of the State Mobilization Plan, has historically deployed resources to large fires anywhere in the state as well as California. The District gets reimbursed for our firefighter's pay and we receive money from the state to help cover the costs of the apparatus deployed (i.e. fuel, maintenance and other costs). For the 2025 fire season, the district received just over $78,000 in equipment reimbursements.

Looking ahead, fire activity is expected to remain high due to below-average rain and snowfall. In preparation, the district has applied for and was awarded a $35,000 grant to hire seasonal firefighters. This added staffing will enhance the district's ability to respond to conflagrations while maintaining strong coverage for day-to-day emergency services within the community.

Besides deploying resources to assist the states in their wildland fires, Aumsville Fire District typically responds to over 850 calls in a year. Currently for this fiscal year, Aumsville Fire has responded to over 650 calls. These calls involved several large structure fires, medical (EMS) calls and automobile accidents. Aumsville Fire District also responded to neighboring districts when needed for structure and brush fires.

There are no predicted changes in apparatus other than minor repairs. Equipment purchases will be kept to a minimum. New turnouts are needed to replace expired ones. Station repairs are in critical need of being done.

Like most rural fire districts, AFD needs volunteers. To counter that need, the District currently utilizes a combination of local home responders, out of district volunteers, tender drivers, EMS responders, resident volunteers, support team, part-time employees and two career responders to provide services. This combination works well and allows us to maintain critical services at minimal cost.

We are confident that we have proposed a budget adequate to fund District Operations for the coming year.

Sincerely, Rob Garrison, Fire Chief

Budget Summary

Budget Process

In Oregon, local budget laws require rural fire protection districts such as AFD to create a proposed budget that includes estimates of expenditures and revenues for either a single fiscal year or biennium. Aumsville Fire District utilizes a single fiscal year budget. The proposed budget is presented to the Budget Committee. After the Budget Committee approves the budget, it moves to the hearing and adoption process which are noted on the tables throughout this document. A more detailed description of the process can be found in the Summary of Steps.

This process allows the district to establish a budget for controlling expenditures and a justification for imposing property taxes. Oregon Local Budget Law under ORS 294.305 to 294.565 sets out several specific procedures that must be followed.

Budget Calendar

EVENT	DATE	RESPONSIBILITY
Adopt 2024-25 Budget Calendar	February 12, 2026	Board of Directors
Appoint budget officer	February 12, 2026	Board of Directors
Appoint budget committee (BC)	February 12, 2026	Board of Directors
Attend local budget law training	See Posted Schedule	Everyone
Prepare proposed budget	March-April 2026	Budget Officer/Staff
Publish 1st notice of BC meeting (15-30 days)	April 16, 2026	Staff
Publish 2nd notice of BC meeting (10 days)	No later than April 30, 2026	Staff
BC meeting & subsequent meetings, if needed.	May 21, 2026	Budget Committee
Publish notice of budget hearing	No later than May 31, 2026	Staff
Hold budget hearing	June 4, 2026	Board of Directors
Enact resolutions to adopt, etc.	June 4, 2026	Board of Directors
Submit tax certification documents	By July 15, 2026	Staff
Send copy of all budget documents to county clerk	By September 30, 2026	Staff

Summary of Steps

1. Develop the budget calendar. This becomes the simplified plan on the budget process.

2. Appoint the Budget Officer. Each local government must have a budget officer. The Board of Directors appoints the budget officer and is under their supervision.

3. Prepare the proposed budget. The budget officer supervises the office administrator who is responsible for preparing the budget for presentation to the budget committee.

4. Budget Committee Meeting notice is published. As soon as the proposed budget and budget message are ready, the office administrator publishes a “Notice of Budget Committee Meeting.” The first notice is published in the Statesman Journal newspaper, and the second notice is published on the Aumsville Fire’s website.

5. Budget Committee meets. The Budget Committee meets to hear the budget message, receive the budget document, and hear the public. All budget discussions occur at this meeting. Additional meetings are scheduled if needed.

6. Budget Committee approves the budget. Once the budget committee is satisfied with the proposed budget, making any additions, deletions, or modifications, it is approved. The budget committee must approve an amount or rate of total ad valorem property taxes to be certified and sent to the county assessor.

7. Budget Summary and notice of budget hearing published. The approved budget will then go before a budget hearing, which must be held by the board of directors. Notice of the budget hearing is published in the Statesman Journal five to 30 days prior to the hearing. In addition, the budget summary and notice of hearing are published on the district’s website.

8. Budget hearing held. The budget hearing is held to receive citizen testimony on the budget approved by the budget committee. The hearing is open to the public and available on-line.

9. Budget adopted, appropriations made, tax levy declared and categorized. After listening to public comments at the hearing, the board of directors enacts a resolution to formally adopt the budget, make appropriations, and levy and categorize any tax before June 30th.

10. Budget filed and levy certified. Two copies of notice of levy and the categorization certification and two copies of the budget resolution are submitted to the Marion County Assessor’s office before July 15th. A copy of the complete budget gets sent to the county clerk before September 30th.

Budgeting, Accounting and Financial Reporting Method

The financial statements of AFD have been prepared on the modified cash basis of accounting.

Heavy Brush 65 at Willamette National Forest at the Cedar Creek Fire in 2022

The Fire District's budget is prepared and adopted for each fund on a modified accrual basis of accounting in the main program categories required by Oregon Budget Law.

The district uses the following major governmental funds:

General Fund – The General Fund is the district's primary operating fund. It accounts for all financial resources of the district, except for those required to be accounted for in another fund. The primary source of revenue is property taxes. Expenditures are primarily for fire suppression, emergency services, administrative support, and other operating costs.

Debt Service Fund – The Debt Service Fund accounts for the general servicing of the district's long-term debt. The primary source of revenue is property taxes. Expenditures are primarily for principal and interest payments on long-term debt. This fund expired December 2025.

Combined Reserve Fund – The Reserve Fund accounts for the accumulation of the previous Equipment, Apparatus and Properties funds for the specific purpose of replacing equipment, station repairs and upkeep. The primary source of revenue is property taxes and transfers from other funds. Primary expenditures are capital outlay and loan payments for the Type 6 brush truck.

Revenues

Revenues are based upon several sources with the majority being property taxes.

- Recurring revenues will consist of current and prior year's taxes for Aumsville Fire District.
- The Assessed Value (AV) increased per Marion County Assessor's office Summary of Tax Roll between 2022 and 2023 was 5.08%. For 2026-27 budgeting purposes, revenues will be built on a 2% increase in Taxes Estimated to be Received from the FY 2025-26 Budget.
- The tax collection rate remains at 96% based on historical analysis.
- Contract income from the Maintenance Program has been eliminated.
- Interest income estimates are increasing based on the current rate of 3.60%.
- Conflagration receipts will remain the same.

Expenditures

Personnel Services

Personnel Services is the largest expense in the proposed budget, making up 50.8% of the General Fund and includes 5.00 Full-Time Equivalent (FTE) employees.

- Public Employees Retirement System (PERS) rates are increasing for the 2026-27 fiscal year.
  - Tier 1/ 2 Fire rate = 32.19%
  - Oregon Public Service Retirement Plan (OPSRP) Fire rate = 26.19%
    - OPSRP Fire totals 79% of all District employees
  - Oregon Public Service Retirement Plan (OPSRP) general rate = 20.92%
- Health insurance premiums are increasing by almost 6%.
- CPI West is currently at 2.9% and for Urban Wage Earners and for Clerical Workers it is 3.13%. The district is proposing a 3% CPI increase for full-time staff.
- Three new PT Seasonal positions are proposed through a grant opportunity from the Oregon State Fire Marshall's office.

Materials and Services

- Materials and Services costs for all funds are estimated to be $450,600 compared to $410,400 in FY2025-26, an increase of 9.8% overall. The main cause of these increases is due to the increase in costs such as fuel, the cost of utilities, the need for more uniforms/turnouts, and general maintenance and repairs of equipment and property.

Capital Outlay, Construction and Purchases

- No major Capital Outlay expenditures are planned.

Transfers

No transfers are planned. Although, if needed the District will transfer operating funds from the Reserve Fund 3 to cover expenses.

Debt Service

Rural Fire Protection Districts formed under ORS Chapter 478 are limited in the total amount of general obligation bonds, together with liabilities outstanding incurred under rental or lease purchase agreements. At no time may their aggregate amount exceed one and one-fourth percent (1.25%) of the Real Market Value of taxable property in the District. The calculation of the District's debt capacity is as follows:

General Obligation Debt Capacity

Real Market Value (Fiscal Year 2025-26)[3]	688,266,398
Debt Capacity	
Capacity (1.25% of Real Market Value)	$ 8,603,329
Less: Outstanding Debt Subject to Limit	($54000)[4]
Remaining Capacity	$ 8,549,329
Percent of Capacity Issued	%.71

The following table presents information regarding the District's direct debt, including the bonds, and the estimated portion of the debt of overlapping taxing districts allocated to the District's property owners.

Debt Ratios

Real Market Value (Fiscal Year 2025-26	$668,871,249	
Estimated Population[5]	7,400	
Per Capita Real Market Value	$467,576	
Debt Information	Gross Debt[6]	Net Debt[7]
District Debt	$ 328,316	$ 328,316
Overlapping Debt	$ 9,026,833	$8,106,927
Total Debt	$ 9,355,149	$8,435,243

[3] The District's fiscal year commences July 1 and ends on June 30 of the following year (the "Fiscal Year")Report is for the last full fiscal year.

[4] Represents the FY2025-26 District indebtedness subject to the debt limitations, including both voter-approved general obligations and liabilities outstanding incurred under rental or lease-purchase agreements, including the Bonds.
Source: *Marion County Department of Assessment and Taxation, Aumsville Rural Fire Protection District*

[5] Population data from https://data.census.gov/cedsci/ with a 4% estimated annual increase.

[6] Gross Debt includes all general obligation bonds and full faith and credit obligation debt.

[7] Net Debt is Gross Debt less self-supporting limited and unlimited tax supported debt.

Bonded Debt Ratios[8]	
District Debt to Real Market Value	**0.06%**
Total Debt to Real Market Value	**1.42%**

The debt service reflected for FY2026-27 includes the Series 2019 Full Faith and Credit Bond and the 2025 loan agreement on the 2024 Ford F550.

The Series 2019 Full Faith and Credit Bond is for the purchase of the 145 N 4th Street property. It is not rated and is paid from the General Fund. The payment for the Series 2019 for FY2026-27 will total $26,000.

Minimum Fund Balance Policy

The Fire District's adopted Fund Balance Reporting policy has a stated goal that the Board of Directors maintain a prudent level of financial resources to protect against the need to reduce service levels. The district requires a reserve consisting of unassigned amounts equal to not less than four months of General Fund operating expenditures. For the General Fund, analysis indicates that the baseline amount for "sufficient resources" has been approximately 25% of operating. With the combination of the Unappropriated Ending Balance and Operating Contingency Reserves, the District has budgeted $330,000 in General Funds.

[8] Only includes property-tax backed debt.

Future generation of firefighter

Aumsville Rural Fire Protection District
3-year Budget Summary - All Funds

	FY2023-24 Actuals	FY2024-25 Actuals	FY2025-26 Adopted	FY2026-27 Proposed
RESOURCES				
Beginning Fund Balance	$774,298	$591,118	$782,840	$884,431
Revenues				
Tax Revenues	$1,109,854	$1,124,165	$1,212,200	$1,248,500
Interest	$41,559	$38,600	$30,000	$30,000
Sale of Assets	$0	$293	$500	$500
Grants	$35,000	$35,000	$35,000	$35,000
Conflagration	$18,157	$110,469	$30,000	$100,000
Other Revenues	$1,710	$2,086	$6,000	$6,000
Total Revenues	$1,206,280	$1,310,613	$1,313,700	$1,420,000
Transfers In	$49,087	$17,800	$158,804	$3,586
TOTAL RESOURCES	$2,029,665	$1,919,531	$2,255,344	$2,308,017
REQUIREMENTS				
Expenditures				
Personnel Services	$636,132	$777,134	$804,150	$905,650
Materials and Services	$283,126	$317,019	$410,400	$437,750
Capital Outlay	$23,512	$81,486	$68,000	$390,000
Non-Allocated:				
Debt Service	$289,179	$294,895	$82,100	$53,686
Contingency	-$15,324	$39,680	$40,000	$40,000
Transfers Out	$49,087	$17,800	$158,804	$3,586
Ending Fund Balance	$763,962	$364,319	$691,890	$477,345
TOTAL EXPENDITURES	$2,029,675	$1,892,333	$2,255,344	$2,308,017
TOTAL REQUIREMENTS	$2,029,675	$1,892,333	$2,255,344	$2,308,017

Aumsville Fire District

FY2026-27 Budget Overview - All Funds
Proposed

	General	Debt Service	Reserve #3	Apparatus	Equipment	Property & Facilities	Total
RESOURCES							
Beginning Fund Balance	600,000	3586	280845	0	0	0	884,431
Revenues							
Tax Revenues	945500	0	303,000	–	–	–	1,248,500
Interest	30,000	–		–	–	–	30,000
Sale of Assets	500	–		–	–	–	500
Grants	35,000	–		–	–	–	35,000
Conflagration	70,000		30,000				100,000
Other Revenues	6,000	–		–	–	–	6,000
Total Revenues	1,087,000	0	333,000	0	0	0	1,420,000
Transfers from other funds	3586	0	0	0	0	0	3,586
TOTAL RESOURCES	1,690,586	3,586	613,845	0	0	0	2,308,017
REQUIREMENTS							
Expenditures							
Personnel Services	905,650	–		–	–	–	905,650
Materials & Services	437,750	–		–	–	–	437,750
Capital Outlay	90,000	–	300,000	–	–	–	390,000
Total Expenditures	1,433,400	0	300,000	0	0	0	1,733,400
Debt Service	26,000	0	27,686	–	–	–	53,686
Contingency	40,000	–		–	–	–	40,000
Transfers Out	–	3586		0	0	0	3,586
							0
Ending Fund Balance	191,186	0	286,159	0	0	0	477,345
TOTAL REQUIREMENTS	1,690,586	3,586	613,845	0	0	0	2,308,017

Schedule of Appropriations

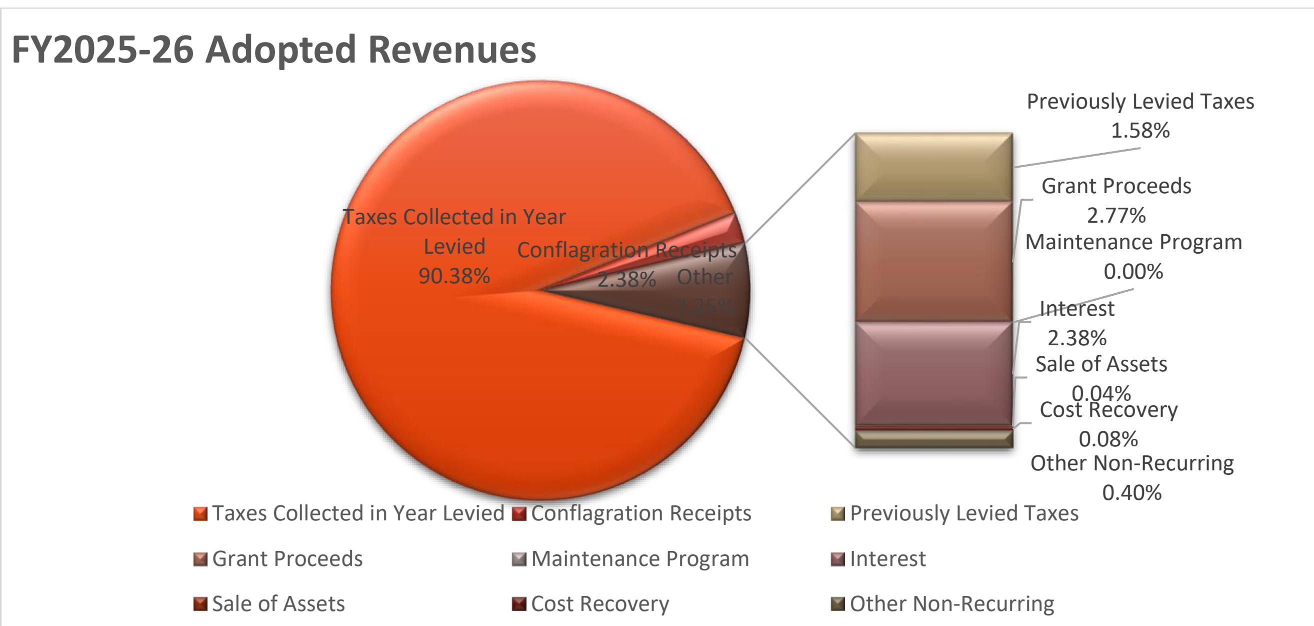
	General	Debt Service	Reserve #3	Apparatus	Equipment	Property & Facilities	Total
Personnel Services	905,650	–		–	–	–	905,650
Materials & Services	437,750	–		–	–	–	437,750
Capital Outlay	90,000	–	300000	–	–	–	390,000
Transfers to Other Funds	–	3586		0	0	0	3,586
Contingency	40,000	–		–	–	–	40,000
Debt Service	26,000	0	27,686	–	–	–	53,686
Total Appropriations	1,499,400	3,586	327,686	0	0	0	1,830,672
Unapprop. Ending Fund Balance	191,186		286,159	–	–	–	477,345
Total adopted Budget	1,690,586	3,586	613,845	0	0	0	2,308,017

Resources

Key sources of funds for the AFD are property taxes, grants, and donations/fundraisers. Conflagration receipts are not sources of income but reimbursements for fighting fires. Analysis of all the resources occurs to identify trends that might be useful in determining the estimates for the current budget year. Some of the resources are required by law to be tracked separately.

FUND	REVENUES
Fund 1 - General Fund	Property Taxes Grants Donations/Fundraisers
Fund 3 – Combined Reserve Fund	Property Taxes General Funds

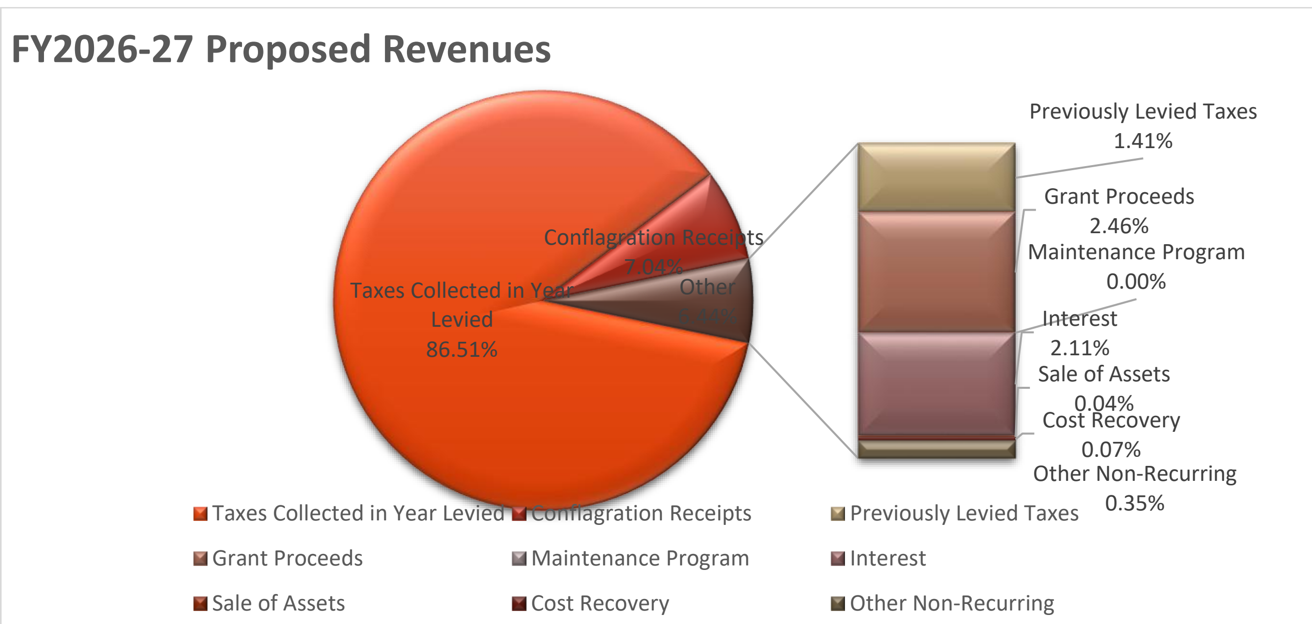
Below are the graphs by revenue source used in preparing the FY2025-26 Proposed Budget:



Property Taxes

The charts above indicate that the district relies upon property tax collections to provide services. AFD has a permanent tax rate of 1.3612 per $1000 of Assessed Value (AV) for operating expenses and a local option levy tax rate of .0049 per $1000 of Assessed Value. As soon as the expenditures and non-property tax revenues (i.e., interest earned) for the upcoming fiscal year are determined, the tax levy will be certified by the county assessor, which is based on the permanent tax rate and the total assessed value of the district.

The district assumes a 3% growth on the assessed value of property. The AV to the Measure 5 adjusted Real Market Value (RMV) ratio in AFD is minuscule. The median listing home price in Aumsville, OR is $636,000, and has been trending up from 2023. The Median home sold price was $550,000.[9]



Property taxes comprised 90.38% of total revenues for the FY2025-26 budget. Since FY2018-19, the district has experienced an average annual tax revenue increase of approximately 16.73%. Based on the Marion County Tax Assessor's website, this fiscal year is projected to remain the same or have a marginal decrease in taxes collected. The district will watch the budget closely and will adjust accordingly.

[9] Information taken from http://realtor.com/ on 05/08/2025..

Beginning Fund Balance

In order for the district to have enough funding for the fiscal year requirements until the levied taxes are received, the board of directors have created a Minimum Fund Balance for the General Fund policy. The purpose of this policy is to ensure that 24% of General Fund expenditures or 4 months of General Fund operating expenditure is reserved for use during July 1 through November 15. This amount along with any unexpended funds becomes the ensuing year's Beginning Fund Balance. The calculated amount for the FY2025-26 year was $347,000; the district estimates it will begin the FY2026-27 with $403,999. The staff has researched the financial needs of the district and has projected that reserving $281,000 will be enough to sufficiently fund the operations of the District from July 1 to November 15.

Grant Revenue

The district seeks and applies for grants on a regular basis. The funds are used for special projects and capital purchases. In FY2025-26, the district received wildland grant funds of $35,000 to hire part-time wildland firefighters during the height of wildland fires. The district applies for the grant every year since FY2023-24 . The district has applied for and received the wildland firefighter grant for 2026-27 as well.

Other Revenue Sources

<u>Cost Recovery</u>
The district contracts with EF Recovery to collect on vehicle accidents from nonresidents all materials and services provided. The district is estimating this to bring in an additional $1000 in revenue.

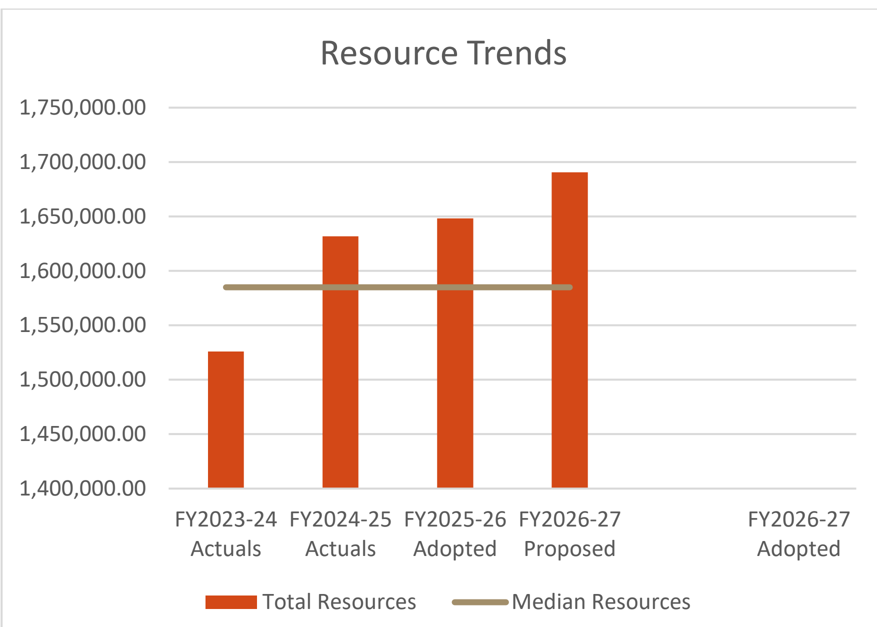
<u>Office Fees & Sale of Assets</u>
The district receives a nominal fee for public records requests, a quarterly cash back from the company credit card, as well as any sale of assets that may occur. The district has budgeted $5500 for these two sources.

Requirements

As the AFD continues to grow and develop, the district will require additional personnel and equipment to serve the community. The largest expenditure that the AFD will continue to experience is labor costs, and this will remain due to the district being a service organization. Additionally, aging, and inadequate fire stations and apparatus must be strategically replaced to meet the organizational needs of the AFD. The district continues to work on long-range financial plans along with a capital plan.

General Fund – Fund 1

The General Fund is AFD's primary operating fund, and it accounts for everything that is not required to be accounted for in a separate fund. The primary source of revenue for the district is the collection of property taxes. The district resources in the General Fund are allocated to the everyday operations of the district. Appropriations for the expenditures occur at the following levels for the General Fund: Personnel Services, Materials and Services, Capital Outlay, Debt Service, Interfund Transfers, Contingency and Unappropriated Ending Balance.



General Fund Resources

Beginning Fund Balance

The beginning fund balance for FY2026-27 per Board policy reflects the reserved funds from FY2025-26 plus any unspent funds. The funds carried forward are estimated to be $600,000 for FY2026-27.

Property Taxes

The AFD's main source of Revenue in the General Fund is property taxes, which comprise 90.38% of the General Fund's operating revenues. Marion County's Assessed Value data shows a 1% change in growth from FY2024-25 to FY2025-26. Estimates from Marion County indicate a 1% decrease for the district for the FY2026-27. As Marion County increased the collection rate the previous levied tax estimated to be received will decrease due to the better collection rate in the previous years taxed.

FORM LB-20

CHANGES

RESOURCES

General Fund 1-Fire/Emergency Operations
(Fund)

Aumsville Rural Fire Protection District
(Name of Municipal Corporation)

	Historical Data					2026-27			
	Actual								
	Second Preceding Year 2023-24	First Preceding Year 2024-25	Adopted Budget This Year Year 2025-26		RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	589,269	591,118	619,150	1	Available cash on hand* (cash basis) **or**	600,000			1
2				2	Net working capital (accrual basis)				2
3	16,759	20,000	20,000	3	Previously levied taxes estimated to be received	20,000			3
4	41,560	30,000	30,000	4	Interest	30,000			4
5	442			5	Transferred In from Bond Fund 2	3,586			5
6				6	**OTHER RESOURCES**				6
7	1,385	5,000	5,000	7	Miscellaneous Training/Office Fees (i.e., public records)	5,000			7
8	0	0	0	8	Donations	0			8
9	0	500	500	9	Sale of Assets	500			9
10	18,157	30,000	30,000	10	Conflagration Receipts	70,000			10
12	0	500	500	12	Cost Recovery - MVA	500			12
13	10	500	500	13	Cost Recovery - Fire	500			13
14	35,000	35,000	35,000	14	Grant Proceeds	35,000			14
15	315	0	0	15	Maintenance Program	0			15
16	0	0	0	16	District Link Fund Raising	0			16
17	0	0	0	17	Rental Income	0			17
18	0	0	0	18	Classes & Exercises	0			18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29	702,897	712,618	740,650	29	Total resources, except taxes to be levied	765,086			29
30			907,500	30	Taxes estimated to be received	925,500			30
31	823,165	919,131		31	Taxes collected in year levied				31
32	**1,526,062**	**1,631,749**	1,648,150	**32**	**TOTAL RESOURCES**	1,690,586	**0**	**0**	**32**

Sale of Assets

In years past, the district has sold unused assets such as unused hose to other districts. Currently, there are no plans to sell any assets in FY 2026-27.

Conflagration Receipts

The Board of Directors have set a policy to pay volunteers within 30 days of their return, which is prior to the district being reimbursed from the state. Therefore, the District includes revenue and expenditures for conflagrations. Due to the increased number of mobilizations the district participates in, the district has increased the revenue for conflagration receipts to $100,000 from $30,000.

Cost Recovery

AFD has contracted with EF Recovery to collect on Motor Vehicle Accidents (MVA) and Fires when the incident occurs to people who do not reside in the district. The purpose is to recover funds for services that belong to residents of the district. The district has recovered none to date for FY2023-24 through FY2025-26. Until the process stabilizes, the district will budget $500 each for MVA and Fires.

Grant Proceeds

The District will continue to pursue federal, state, and local grant opportunities, including the SDAO Safety Grant.

In FY 2022–23, the District was awarded a $35,000 Oregon State Fire Marshal (OSFM) Wildfire Season Staffing Grant, which was expended in FY 2023–24. The District received the same grant in both FY 2024–25 and FY 2025–26. The District also applied for and has recently been awarded the grant for FY 2026–27.

Additionally, AFD has applied for an AFG air pack grant and is currently awaiting approval.

Maintenance Program

The Fleet Maintenance Program was discontinued in FY 2022-23 when the Mechanic vacated the position. With the decline in revenues, in FY2020-21 the AFD realized a 35.53% decrease in revenue, FY2021-22 saw a 90.13% decrease in revenue, and FY2022-23 is seeing a 69.04% decrease in revenues. The district eliminated the Maintenance Program income completely for FY2024-25. The line for the Maintenance Program will be removed after budget year 2026-27.

General Fund Expenditures

The total expenditures for FY2025-26 in the General Fund are $1,225,050. This is an increase of 2% over the prior year's adopted budget due to the increased costs of fuel, payroll benefits and taxes and general expenditures.

			REQUIREMENTS SUMMARY						
	FORM		ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY						
	LB-30				General Fund 1-Fire/Emergency Operations		Aumsville Rural Fire Protection Dist		
					(name of fund)		(name of Municipal Corporation)		
	Historical Data				REQUIREMENTS FOR: Fire & Emergency Operations	Budget For Next Year 2025-26			
	Actual		Adopted Budget						
	Second Preceding Year 2023-24	First Preceding Year 2024-25	This Year 2025-26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES				1
2	100,423	102,000	106,000	2	Fire Chief Wages	110,000			2
3	80,926	83,000	86,000	3	Training Captain/Ass't Chief Wages	99,000			3
4	0	20,000	20,000	4	Maintenance Personnel Wages	20,000			4
5	76,786	72,000	72,000	5	Office Administrator Wages	73,000			5
6	86,206	87,600	100,000	6	Temporary/Part-time Wages	100,000			6
7	0	5,000	5,000	7	Overtime	5,000			7
8	233,419	288,650	274,650	8	Payroll taxes & Employee Benefits	278,650			8
9	8,053	20,000	22,000	9	Workers Comp Insurance	31,000			9
10	8,155	30,000	30,000	10	Conflagration Wages	100,000			10
11	0	50,000	50,000	11	Volunteer Firefighter Expense	50,000			11
12	35,251	35000	35000	12	Seasonal Pay	35000			12
13	0	3,500	3,500	13	Payroll Administration Services	4,000			13
14	**629,219**	**796,750**	**804,150**	14	**TOTAL PERSONNEL SERVICES**	**905,650**			14
15	**6.00**	**4.75**	**4.75**	15	**Total Full-Time Equivalent (FTE)**	**4.75**			15
16				16	MATERIALS AND SERVICES				16
17	27,220	50,000	50,500	17	Apparatus & Trucks	52,000			17
18	4,593	20,000	20,000	18	Property Maintenance	20,000			18
19	14,471	20,000	20,600	19	Equipment	23,400			19
20	27,861	26,000	28,300	20	Utilities	30,600			20
21	14,893	32,000	34,500	21	PPE - Uniforms	36,000			21
22	27,818	34,000	34,000	22	Property / Vehicle Insurance	40,000			22
23	13,507	13,500	14,500	23	Dues & Fees	14,750			23
24	6,584	25,000	38,500	24	Training/Conferences	38,500			24
25		75,000	77,000	25	Fire/EMS Services $82000				25
	62,315				Dispatch Services	70,000			
	2,489				Firefighter Expense	5,000			
	236				Conflagration Travel Expenses	1,000			
	1,353				Emergency Medical Supplies	4,000			
26	17,410			26	Professional Services				26
		6,000	6,000		Grant Expense	6,000			
		15,000	17,000		Legal & Audit	19,000			
		2,500	1,500		Contract Services	1,500			
27	9,033	14,500	14,500	27	Recruitment & Retention Expense	11,500			27
		8,000	8,000		Public Events	11,000			
28	2,188	3,000	3,000	28	Station Supplies	3,500			28
29	40,779	40,500	42,500	29	Office Equipment Computer & Supplies	50,000			29
30				30					30
31	0	0	0	31	Maintenance Program Expense	0			31
32				32					32
33				33					33
34	**272,750**	**385,000**	**410,400**	34	**TOTAL MATERIALS AND SERVICES**	**437,750**	**0**	**0**	34
35				35	CAPITAL OUTLAY				35
36	2,470	10,000	10,000	36	Building & Land	60,000			36
37	10,690	10,000	10,000	37	Equipment	30,000			37
38				38	Apparatus				38
39				39	Office				39
40				40	Bond Expense				40
41				41					41
42	**13,160**	**20,000**	**20,000**	42	**TOTAL CAPITAL OUTLAY**	**90,000**	**0**	**0**	42
43	**915,129**	**1,201,750**	**1,234,550**	43	**ORGANIZATIONAL UNIT / ACTIVITY TOTAL**	**1,433,400**	**0**	**0**	43

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Personnel Services

Allocated Personnel Services will see an overall increase for FY 2026-27 of almost $111,000. This is due to a 3% CPI increase in wages for the full time personnel, increasing part-time firefighter pay to $22 per hour, conflagration wages, benefits, and payroll services.

Materials and Service

This category reflects an increase of $43,100 or almost 9%. The increase is due to the rising cost of fuel and maintenance items for apparatus, the need for property maintenance, the critical need for more uniforms, increased insurance costs and the rising cost of utilities such as natural gas, propane and power for the two stations.

16				16	MATERIALS AND SERVICES				16
17	27,220	50,000	50,500	17	Apparatus & Trucks	52,000			17
18	4,593	20,000	20,000	18	Property Maintenance	20,000			18
19	14,471	20,000	20,600	19	Equipment	23,400			19
20	27,861	26,000	28,300	20	Utilities	30,600			20
21	14,893	32,000	34,500	21	PPE - Uniforms	36,000			21
22	27,818	34,000	34,000	22	Property / Vehicle Insurance	40,000			22
23	13,507	13,500	14,500	23	Dues & Fees	14,750			23
24	6,584	25,000	38,500	24	Training/Conferences	38,500			24
25		75,000	77,000	25	Fire/EMS Services $82000				25
	62,315				Dispatch Services	70,000			
	2,489				Firefighter Expense	5,000			
	236				Conflagration Travel Expenses	1,000			
	1,353				Emergency Medical Supplies	4,000			
26	17,410			26	Professional Services				26
		6,000	6,000		Grant Expense	6,000			
		15,000	17,000		Legal & Audit	19,000			
		2,500	1,500		Contract Services	1,500			
27	9,033	14,500	14,500	27	Recruitment & Retention Expense	11,500			27
		8,000	8,000		Public Events	11,000			
28	2,188	3,000	3,000	28	Station Supplies	3,500			28
29	40,779	40,500	42,500	29	Office Equipment Computer & Supplies	50,000			29
30				30					30
31	0	0	0	31	Maintenance Program Expense	0			31
32				32					32
33				33					33
34	**272,750**	**385,000**	**410,400**	34	**TOTAL MATERIALS AND SERVICES**	**437,750**	**0**	**0**	34

Capital Outlay

Capital Outlay in the General Fund includes small equipment purchases and station improvements.

35				35	CAPITAL OUTLAY				35
36	2,470	10,000	10,000	36	Building & Land	60,000			36
37	10,690	10,000	10,000	37	Equipment	30,000			37
38				38	Apparatus				38
39				39	Office				39
40				40	Bond Expense				40
41				41					41
42	**13,160**	**20,000**	**20,000**	42	**TOTAL CAPITAL OUTLAY**	**90,000**	**0**	**0**	42

Debt Service

In 2019, AFD purchased property utilizing a Full Faith and Credit Bond which is not rated. The district will have the bond paid in 2028. The district will make a principal and interest payment of $26,000.

14				14	DEBT SERVICE				14
15	19,000	22,000	22,000	15	10 yr GO - Real Property - Principle Zions	22,000			15
16	2,779	4,000	4,000	16	10 yr GO - Real Property - Interest	4,000			16
17	**21,779**	**26,000**	**26,000**	**17**	**TOTAL DEBT SERVICE**	**26,000**	**0**	**0**	**17**

Ending Fund Balance and Operating Contingency

Operating Contingency was calculated consistent with prior years. Reserves are set at $40,000 which is approximately one month's expenditure or 2.37% of the budget. These funds are to be used for any unforeseen emergencies.

The Ending Fund Balance per Board policy must be equal to but not less than four months of the General Fund operating expenditures or 24% of the General Fund Expenditures. In FY 2026-27, the district is attempting to maintain the reserved amount of 4.0 months of the General Fund operating expenditures. If the need arises, the District will transfer funds from the Combined Reserve Fund to assure that the General Fund has at least 4.0 months operating expenditures. The district will continue to grow the ending balance amount toward 24% of General Fund Expenditures.

FORM LB-30

REQUIREMENTS SUMMARY

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

General Fund 1 - Fire/Emergency Operations
(name of fund)

Aumsville Fire District
(name of Municipal Corporation)

	Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year 2026-27			
	Actual		Adopted Budget						
	Second Preceding Year 2023-24	First Preceding Year 2024-25	This Year 2025-26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES NOT ALLOCATED				1
2			0	2	Personnel (grant)			0	2
3				3					3
4	**0**	**0**	**0**	**4**	**TOTAL PERSONNEL SERVICES**	**0**		**0**	**4**
5				**5**	**Total Full-Time Equivalent (FTE)**			**0**	**5**
6				6	MATERIALS AND SERVICES NOT ALLOCATED				6
7				7					7
8				8					8
9	**0**	**0**	**0**	**9**	**TOTAL MATERIALS AND SERVICES**	**0**	**0**	**0**	**9**
10				10	CAPITAL OUTLAY NOT ALLOCATED				10
11				11					11
12				12					12
13	**0**	**0**	**0**	**13**	**TOTAL CAPITAL OUTLAY**	**0**	**0**	**0**	**13**
14				14	DEBT SERVICE				14
15	19,000	22,000	22,000	15	10 yr GO - Real Property - Principle Zions	22,000			15
16	2,779	4,000	4,000	16	10 yr GO - Real Property - Interest	4,000			16
17	**21,779**	**26,000**	**26,000**	**17**	**TOTAL DEBT SERVICE**	**26,000**	**0**	**0**	**17**
18				18	SPECIAL PAYMENTS				18
19				19					19
20				20					20
21	**0**	**0**	**0**	**21**	**TOTAL SPECIAL PAYMENTS**	**0**	**0**	**0**	**21**
22				22	INTERFUND TRANSFERS				22
23	10,045	0	0	23	Transfer out to Fund 4 - Apparatus	0			23
24	25,000	0	0	24	Transfer out to Fund 6 - Equipment	0			24
25	13,600	0	0	25	Transfer out to Fund 7 - Facility & Property	0			25
26	443	0	0	0	Transfer out from Petty Cash to GF	0			26
27				27	Transfer out to Combined Reserve Fund	0			27
28	**49,088**	**0**	**0**	28	**TOTAL INTERFUND TRANSFERS**	**0**	**0**	**0**	28
29			40,000	29	**OPERATING CONTINGENCY**	40,000			29
30				30	**RESERVED FOR FUTURE EXPENDITURE**				30
31			347,600	31	**UNAPPROPRIATED ENDING BALANCE**	191,186			31
32	**70,867**	**26,000**	**413,600**	32	**Total Requirements NOT ALLOCATED**	**257,186**	**0**	**0**	32
33	915,129	1,201,750	1,234,550	33	Total Requirements for **ALL Org.Units/Programs within fund**	1,433,400	0	0	33
34	540,066	403,999		34	Ending balance (prior years)				34
35	**1,526,062**	**1,631,749**	**1,648,150**	35	**TOTAL REQUIREMENTS**	**1,690,586**	**0**	**0**	35

Additional Fund Summaries

Debt Service Fund 2

The Debt Service Fund received revenues from property tax collections and expends those funds solely on interest and principal payments for the General Obligation debt used to fund capital acquisition, 2 Rosenbauer Timberwolf Brush Trucks and 2 Pierce Impel Engines. The 2015 General Obligation bond is not rated. For the FY2025-26 budget, debt service payments include the Series 2015 principal and interest final payment of $56,100. The Debt Service Fund 2 will be closed and no longer receive revenues from property taxes. The remaining funds within Debt Service Fund 2 will be transferred into the General Fund.

					Bond Debt - Debt Service Fund 2			Aumsville Fire District		
	Historical Data						Budget for Next Year 2026-27			
	Actual		Adopted Budget This Year 2025-26		DESCRIPTION OF RESOURCES AND REQUIREMENTS		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Preceding Year 2023-24	First Preceding Year 2024-25								
1				1	**Resources**					1
2	17,206	15,795	4,886	2	Beginning Cash on Hand (Cash Basis), or		3,586			2
3				3	Working Capital (Accrual Basis)					3
4	4,699	5,200	4,800	4	Previously Levied Taxes to be Received					4
5				5	Interest					5
6				6	Transferred from Other Funds					6
7				7						7
8	21,905	20,995	9,686	8	Total Resources, Except Taxes to be Levied		3,586			8
9		268,000	50,000	9	Taxes Estimated to be Received *		0			9
10	265,235	265,235		10	Taxes Collected in Year Levied					10
					Requirements					
					Bond Principal Payments					
12				12	Bond Issue	Budgeted Payment Date				12
13	245,000	260,000	55,000	13	2015 Obligation Bond					13
15				15						15
16	**245,000**	**260,000**	**55,000**	16	**Total Principal**			**0**	**0**	16
					Bond Interest Payments					
17				17	Bond Issue	Budgeted Payment Date				17
18	11,200	6,300	1,100	18	2015 Obligation Bond	12/1/25				18
19	11,200	6,300	0	19						19
20				20						20
21	**22,400**	**12,600**	**1,100**	21	**Total Interest**					21
22				22						22
23				23						23
24				24	Transfer to General Fund		3,586			24
25				25						25
26	19,740	16,395	3,586	26	Ending balance (prior years)					26
27				27	**Total Unappropriated Ending Fund Balance**		0			27
28				28						28
29				29						29
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General Reserve Fund 3

In FY 2025-26 for the sake of transparency and ease of keeping things clean, and upon agreement from the district's auditors, the district decided to combine the Apparatus, Equipment and Property funds into one general reserve fund. This allowed greater ease in using funds for such items as equipment purchases and repairs, building upkeep and repairs and apparatus repairs and upkeep. Upon passage of the operations levy, the 5-year tax revenue from this levy is going directly into this fund to be used for major expenditures. In 2025 the district purchased a Type 6 brush truck. The loan payments will come out of Reserve Fund 3 until paid off.

This fund is authorized and established by resolution / ordinance number 2009-2010-01 on (date) June 10 for the following specified purpose: Reviewed in 2020

Reserve Fund for Property, Equipment and Apparatus

RESOURCES AND REQUIREMENTS

Reserve Fund 3
(Fund)

Date can not be more than 10 years after establishment.

Review Year: 2025

Aumsville Fire District
(Name of Municipal Corporation)

	Historical Data: Actual: Second Preceding Year 2023-24	First Preceding Year 2024-25	Adopted Budget Year 2025-26		DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2026-27: Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2	0	0	0	2	Cash on hand * (cash basis), or			280,845			2
3				3	Working Capital (accrual basis)						3
4			0	4	Previously levied taxes estimated to be received			0			4
5			0	5	Interest			0			5
6	0	0	158,804	6	Transferred IN, from other funds			0			6
7				7	Conflagration Receipts			30,000			7
8				8	Loan Proceeds						8
9				9							9
10	0	0	158,804	10	Total Resources, except taxes to be levied			310,845		0	10
11			229,900	11	Taxes estimated to be received			303,000			11
12				12	Taxes collected in year levied						12
13	**0**	**0**	388,704	13	**TOTAL RESOURCES**			613,845	**0**	**0**	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16	0	0	48,000	16		Capital Outlay		300,000	0		16
17				17							17
18				18		DEBT SERVICE	2024 Ford F550				18
19				19		10 yr - GOReal Property - Principle		16,504			19
20				20		10 yr GO - Real Property - Interest		11,182			20
21				21		**TOTAL DEBT SERVICE**		27,686			21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29	0	0	340,704.0	29	Ending balance (prior years)						29
30				30	**UNAPPROPRIATED ENDING FUND BALANCE**			286,159			30
31	0	0	388,704	31	**TOTAL REQUIREMENTS**			**613,845**	**0**	**0**	31

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

150-504-011 (Rev 10-16)

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement

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Apparatus Fund 4

In FY 2025-26 Apparatus Fund 4 was transferred to Combined Reserve Fund 3. . Per Oregon Budget Law, the documentation will remain in the budget packet until FY 2029-30

Reserve Fund for Equipment & Apparatus

Apparatus Fund 4
(Fund)

Aumsville Fire District
(Name of Municipal Corporation)

	Historical Data				DESCRIPTION			Budget for Next Year 2026-27			
	Actual				RESOURCES AND REQUIREMENTS						
	Second Preceding Year 2023-24	First Preceding Year 2024-25	Adopted Budget Year 2025-26					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2	51,955	51,995	40,108	2	Cash on hand * (cash basis), or						2
3				3	Working Capital (accrual basis)						3
4		0	0	4	Previously levied taxes estimated to be received						4
5		0	0	5	Interest						5
6	10,045			6	Transferred IN, from other funds						6
7				7	Conflagration Receipts						7
8				8							8
9				9							9
10	62,000	51,995	40,108	10	Total Resources, except taxes to be levied					0	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	**62000**	**51995**	40,108	13	**TOTAL RESOURCES**			0	**0**	**0**	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16	4,493	8,748	0	16	ergency Operati	apital Outla	Apparatus CO	0	0		16
17	14,300			17	Vehicle Rep	erials & Serv	Vehicle Repairs				
18			40108	18			Transfer out to reserve fund 3				17
19				19							18
20				20							19
21				21							20
22				22							21
23				23							22
24				24							23
25				25							24
26				26							25
27				27							26
28				28							27
29				29							28
30	51,955	43207		30	Ending balance (prior years)						29
31				31	**UNAPPROPRIATED ENDING FUND BALANCE**						30
32	70,748	51,955	40,108	32	**TOTAL REQUIREMENTS**			**0**	**0**	**0**	31

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

150-504-011 (Rev 10-16)

**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.

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Equipment Fund 6

In FY 2025-26 Apparatus Fund 6 was transferred to Combined Reserve Fund 3. . Per Oregon Budget Law, the documentation will remain in the budget packet until FY 2029-30

FORM
LB-11

RESERVE FUND
RESOURCES AND REQUIREMENTS

This fund is authorized and established by resolution / ordinance number 2009-2010-01 on (date) June 10 for the following specified purpose:
Reviewed in 2020

Reserve Fund for Equipment

Year this reserve fund will be reviewed to be continued or abolished. Date can not be more than 10 years after establishment.

Review Year: 2025

Equipment Fund 6
(Fund)

Aumsville Fire District
(Name of Municipal Corporation)

	Historical Data							Budget for Next Year 2026-27			
	Actual				DESCRIPTION RESOURCES AND REQUIREMENTS						
	Second Preceding Year 2023-24	First Preceding Year 2024-25	Adopted Budget Year 2025-26					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2	19,240	42,375	42,375	2	Cash on hand * (cash basis), or						2
3				3	Working Capital (accrual basis)						3
4				4	Previously levied taxes estimated to be received						4
5				5	Interest						5
6	25,000			6	Transferred IN, from other funds						6
7				7	Conflagration Receipts						7
8				8							8
9				9							9
10	44,240	42,375		10	Total Resources, except taxes to be levied			0	0	0	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	44,240	42,375	0	13	**TOTAL RESOURCES**			**0**	**0**	**0**	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16	1,867	14,675	0	16	Emergency Service	Capital Outlay	Equipment	0			16
17	0	0	0	17	Emergency Services	materials & Services	Equipment Repairs	0			17
18				18							18
19			42,375	19			Transfer out to Reserve Fund 3				19
20				20							20
21				21							21
25				25							25
26				26							26
27				27							27
28				28							28
29	42,373	27700		29	Ending balance (prior years)						29
30				30	**UNAPPROPRIATED ENDING FUND BALANCE**			0			30
31	44,240	42,375	42,375	31	**TOTAL REQUIREMENTS**			**0**	**0**	**0**	31

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

150-504-011 (Rev 10-16)

**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.

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Property & Facilities Fund 7

In FY 2025-26 Apparatus Fund 7 was transferred to Combined Reserve Fund 3. Per Oregon Budget Law, the documentation will remain in the budget packet until FY 2029-30

FORM
LB-11

RESERVE FUND
RESOURCES AND REQUIREMENTS

This fund is authorized and established by resolution / ordinance number 2014-2015-07 on (date) June 2015 for the following specified purpose:

Reserve Fund for Property & Facilities

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2020

Property & Facilities Fund 7
(Fund)

Aumsville Rural Fire Protection District
(Name of Municipal Corporation)

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2026-27			
	Actual										
	Second Preceding Year 2023-24	First Preceding Year 2024-25	Adopted Budget Year 2025-26					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2	74,877	84,900	76,321	2	Cash on hand * (cash basis)						2
3				3	Total Other Revenue						3
4				4	Previously levied taxes estimated to be received						4
5				5	Interest						5
6	13,600			6	Transferred IN, from other funds						6
7				7	Transferred IN, from loan						7
8				8							8
9				9							9
10	88,477	84,900	76,321	10	Total Resources, except taxes to be levied						10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	88,477	84,900	76,321	13	**TOTAL RESOURCES**			0	0	0	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16	3,993	25,000		16	Emergency Operations	Capital Outlay	Building & Land	0			16
17				17							17
18			76321	18		Transfer out to Reserve Fund 3		0			18
19				19							19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29	84,484	59,900		29	Ending balance (prior years)			0			29
30			0	30	**UNAPPROPRIATED ENDING FUND BALANCE**						30
31	88,477	84,900	76,321	31	**TOTAL REQUIREMENTS**			0	0	0	31

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

150-504-011 (Rev 10-16)

**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.

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