

This fund is authorized and established by resolution / ordinance number
02-02-2000 on (date) March 10, 2020 for the following specified purpose:

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

Review Year: 2030

Adair Rural Fire Protection District
(Name of Municipal Corporation)

Historical Data			DESCRIPTION	Budget for Next Year 2026 - 2027		
Actual	Historical Data	Adopted Budget		Proposed By	Approved By	Adopted By
Second Preceding Year 2023 - 2024	First Preceding Year 2024-2025	Year 2025-2026	RESOURCES AND REQUIREMENTS	Budget Officer	Budget Committee	Governing Body
1			RESOURCES			
2	180190	190572	2	270680	270680	270680
3			3			
4			4			
5	10382	2104	5	10000	10000	10000
6			6			
7			7			
8			8			
9			9			
10	190572	192676	10	280680	280680	280680
11			11			
12			12			
13	190572	192676	13	280680	280680	280680
14			14			
15			15			
16			16			
17			17			
18			18			
19			19			
20			20			
21			21			
22			22			
23			23			
24			24			
25			25			
26			26			
27			27			
28			28			
29	190572	178440	29			
30			30			
31	190572	192676	31			
			TOTAL REQUIREMENTS			
			UNAPPROPRIATED ENDING FUND BALANCE			
			TOTAL REQUIREMENTS			

**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.

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

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

General
(name of fund)

Adair Rural Fire Protection Dist.
(name of Municipal Corporation)

Line Item	Historical Data			Adopted Budget This Year 2025-2026	REQUIREMENTS DESCRIPTION	Budget For Next Year 2026-2027		
	Actual Second Preceding Year 2023-2024	First Preceding Year 2024-2025				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1					PERSONNEL SERVICES NOT ALLOCATED			
2								
3								
4		0			TOTAL PERSONNEL SERVICES			
5					Total Full-Time Equivalent (FTE)	0	0	0
6					MATERIALS AND SERVICES NOT ALLOCATED			
7								
8								
9		0			TOTAL MATERIALS AND SERVICES			
10					CAPITAL OUTLAY NOT ALLOCATED	0	0	0
11								
12								
13		0			TOTAL CAPITAL OUTLAY			
14					DEBT SERVICE	0	0	0
15								
16					TOTAL DEBT SERVICE			
17	0	0			SPECIAL PAYMENTS	0	0	0
18								
19		8,604			Grants			
20								
21	0	8,604			TOTAL SPECIAL PAYMENTS			
22					INTERFUND TRANSFERS	0	0	0
23	69,605	47,523			Equipment Reserve			
24	69,606	14,237			Building Reserve			
25								
26								
27								
28	139,211				TOTAL INTERFUND TRANSFERS			
29					OPERATING CONTINGENCY	0	0	0
30					RESERVED FOR FUTURE EXPENDITURE	10000	10000	10,000
31					UNAPPROPRIATED ENDING BALANCE			
32	147,815				TOTAL REQUIREMENTS NOT ALLOCATED	10000	10000	10,000
33	549,395	516,475			Total Requirements for All Org. Units/Programs within fund	20000	20000	20,000
34	169,605	231,369			Ending balance (prior years)			
35	719,090	747,844			TOTAL REQUIREMENTS	968560	968560	968,560

RESOURCES

General Fund

Adair Rural Fire Protection District

(Name of Municipal Corporation)

Budget for Next Year 2026-2027

Historical Data

Actual

Second Preceding Year 2023-2024
First Preceding Year 2024-2025
Adopted Budget This Year Year 2025-2026

RESOURCE DESCRIPTION

Proposed By
Budget Officer

Approved By
Budget Committee

Adopted By
Governing Body

1	209888	158099	200000	1	Available cash on hand* (cash basis) or	200000	200000	200000	1
2				2	Net working capital (accrual basis)				2
3	4409	4983	5000	3	Previously levied taxes estimated to be received	6000	6000	6000	3
4	8889	7578	10000	4	Interest	12000	12000	12000	4
5				5	Transferred IN from other funds				5
6				6	OTHER RESOURCES				6
7	956	469	20000	7	Miscellaneous	20000	20000	20000	7
8			20000	8	Short Term Loan	20000	20000	20000	8
9			20	9	Address Markers	20	20	20	9
10	41508	26439		10	Grants	35000	35000	35000	10
11			10000	11	Proceeds from the sale of capital items	10000	10000	10000	11
12	28697	124664	200000	12	Confiragration	200000	200000	200000	12
13				13	HERT	1000	1000	1000	13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					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	290131	322232	465020	29	Total resources, except taxes to be levied	504020	504020	504020	29
30			432600	30	Taxes estimated to be received	464540	464540	464540	30
31	428869	440577		31	Taxes collected in year levied				31
32	719000	747844	897620	32	TOTAL RESOURCES	968560	968560	968560	32

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

FORM LB-31

DETAILED REQUIREMENTS

General
Adair Rural Fire Protection District

Line Item	Historical Data			Adopted Budget This Year 2025-2026	REQUIREMENTS DESCRIPTION	Number of Employees	Range*	Budget for Next Year 2026-2027			Line Item	
	Actual	First Preceding Year 4-2025	Second Preceding Year 2023-2024					Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
1					200-Personal Service							
2				1500	201-Firefighter Reimbursemen							1
3	3500	3500		3500	202-Firefighter's Association			1500	1500		1500	2
4	8500	8500		8500	203-Firefighter Recognition			3500	3500		3500	3
5	0	0		3000	204-Firefighter Health			8500	8500		8500	4
6	8432	9787		7000	205-Firefighter Insurance			3000	3000		3000	5
7	164561	209603			206- Salaries & Payroll Expenses			25000	25000		25000	6
8				210,000	1 Payroll & payroll expenses			210,000	210,000		210,000	7
9				29350	2 PERS			32675	32675		32675	8
10				9750	3 Payroll taxes			10500	10500		10500	9
11	207	102		4000	207- Personal Services			4000	4000		4000	10
12	18646	105239		150000	208-Confagration Payroll			150000	150000		150000	11
13		5706		14299	209+OSFM Upstaffing			35000	35000		35000	12
14				34460	210 - Staff Health Insurance-Chief			37700	37700		37700	13
15				24380	210-Staff Health Insurance - Staff			26680	26680		26680	14
16	209846	342437		499739	TOTAL - PERSONAL SERVICES			548055	548055		548055	15
17												16
18												17
19	8082	6101		10000	300-SERVICES AND SUPPLIES							17
20	10940	11920		15000	301-Travel (Meals, Mileage, Lodging)			11000	11000		11000	18
21	20317	22233		22500	302-Turnouts/Clothing			15000	15000		15000	19
22	13384	5799		15000	303-Insurance(Trucks/Tort/liability/etc.)			30000	30000		30000	20
23	3285	5565		10000	304-Training/Dues/Library			15000	15000		15000	21
24	2712	1894		8000	305-Fuel (Gas/Diesel/Oil)			10000	10000		10000	22
25	1379	1748		2250	306-Tires and Repair			8000	8000		8000	23
26	8622	8805		10000	307-Water and Sewer			2250	2250		2250	24
27	4307	4137		4500	308-Telephone/Internet			11000	11000		11000	25
28	2484	2329		4500	309-Electricity			4905	4905		4905	26
29	2853	4706		5000	310-Natural Gas & Propane			5000	5000		5000	27
30				5000	311-Maintenance-Radios & Alerting Devices			6000	6000		6000	28
31	78365	75237		106750	Sub-total Services and Supplies			118155	118155		118155	29
32												30
33												31

*Include schedule of pay ranges

FORM LB-31

DETAILED REQUIREMENTS

General
Adair Rural Fire Protection District

	Historical Data			REQUIREMENTS DESCRIPTION	Number of Employees	Range*	Budget for Next Year 2026-2027			
	Actual Second Preceding Year 2023-2024	First Preceding Year 2024-2025	Adopted Budget This Year 2025-2026				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1	19225	4157	67281	312-Maintenance-Large Equipmen			83500	83500	83500	1
2	4933	7601	10000	313-Maintenance-Small Equipmen			10000	10000	10000	2
3	13788	7323	30000	314-Maintenance-Stations			30000	30000	30000	3
4	0	0	150	315-Maintenance-Hydrants			150	150	150	4
5	1864	1579	3000	316-Purchases -Small Equipment			3000	3000	3000	5
6	932	936	3000	317-Purchases - Station Supplies			3000	3000	3000	6
7	1453	2693	4000	318-Purchases - Medical Supplies			4500	4500	4500	7
8	4329	4407	6000	319-Purchases-Office Supplies			6000	6000	6000	8
9	71	313	1250	320-Postage			1250	1250	1250	9
10	896	420	1500	321-Duplicating			1500	1500	1500	10
11	6100	14755	15000	322-Audit & Fees			20000	20000	20000	11
12	0	489	600	323-Filing Fees & Elections			600	600	600	12
13	1460	1025	2000	324-Legal Notices & Advertising			2000	2000	2000	13
14	84	113	500	325-Bank Charges			500	500	500	14
15	455	1271	2000	326-Awards			2000	2000	2000	15
16	0	0	250	327-Photography			250	250	250	16
17	150	150	6000	328-Contract Services (Dispatch/Phys. Adv.)			6000	6000	6000	17
18	855	1312	5000	329-Legal Services			5000	5000	5000	18
19	0	0	600	330-Titles and Permits			600	600	600	19
20	222	0	1000	331-Fire Related Costs			1000	1000	1000	20
21	0	0	1000	332-Interest			1000	1000	1000	21
22	211	6728	50000	333-Conflagration Expenses			50000	50000	50000	22
23	593	2231	2000	334-Public Relations			3000	3000	3000	23
24	2837	445	6000	335-Hose Fittings/Repairs/Testing			6000	6000	6000	24
25	2471	5903	40000	336-Miscellaneous			40000	40000	40000	25
26	0	0	500	337-Address Markers			500	500	500	26
27	1495	1289	3000	338-Meals/Meetings/Training			3000	3000	3000	27
28	64424	65140	261631	Sub-Total Services and Supplies Page 2			284350	284350	284350	28
29	144789	140377	369381	TOTAL SERVICES AND SUPPLIES			402505	402505	402505	29
30										30
31										31
34				TOTAL REQUIREMENTS		Cont.				34

*Include schedule of pay ranges

DETAILED REQUIREMENTS

General

Adair Rural Fire Protection District

Line Item	Historical Data			REQUIREMENTS DESCRIPTION	Number of Employees	Range*	Budget for Next Year 2026-2027			
	Actual Second Preceding Year 2023-2024	First Preceding Year 2024-2025	Adopted Budget This Year 2025-2026				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				400-CAPITAL OUTLAY						
2				401-Radios and Alerting Equipment						
3	9073			402-Miscellaneous Equipment Fire Shelters and Turnout Hoods			14000	14000	14000	1
4	9073			Subtotal-Cap. Outlay-Equipment			4000	4000	4000	2
5				501-Buildings - Station 1401						3
6				502-Buildings - Station 1402						4
7				Subtotal - Capital Outlay-Buildings						5
8	9073	0		0 TOTAL CAPITOL OUTLAY			18000	18000	18000	6
9				TRANSFERS						7
10				To Equipment Reserve						8
11	69605			To Building Reserve						9
12	69606			Operating Contingency			10000	10000	10000	10
13				801 - Equipment Reserve-Apparatus Modification						11
14		25612		Stair climber, pagers & programming, radio reprogramming						12
15		21911		Grants - Silets - Pagers						13
16	8115	5840		802 - Building Reserve						14
17		10613		Fire Monitoring System upgrade 1401						15
18				Fire Monitoring System upgrade 1402						16
19				Storage-1402						17
20				Office Equipment						18
21		3624		1224 - AFG Grant - Turnout coats						19
22	18375			1225 - Siletz Tribal Grant - Extrication Equipment						20
23	10000			1126 - VFA Grant - Wildland Gear						21
24	5324			Total Grants						22
25		4980		Ending Balance Prior Year						23
26	41814	8604		Cash Carryover						24
27	169605	231369	10000	TOTAL REQUIREMENTS			10000	10000	10000	25
28							968560	968560	968560	26
29	71900	747844	877620				968560	968560	968560	27

*Include schedule of pay ranges

Adair Rural Fire & Rescue 2026 - 2027 Budget Supplements

400 Capital Outlay

- 401 Radio Upgrade \$14,000
- 402 Turnout Hoods \$4,000

801 Miscellaneous - Capital

- Apparatus Modifications \$30,000 (ER)
- VFA Grant Match/Fire Shelters \$8,000 (ER)

802 Building 1401

- Fire Monitoring system upgrade \$10,000 (BR)

802 Building 1402

- Storage \$5,000 (BR)
- Fire Monitoring system upgrade \$25,000 (BR)

Current Budget	subtotal	\$18,000
Equipment Reserve	subtotal	\$38,000
Building Reserve	subtotal	\$40,000
Total		\$96,000