

# BANKS FIRE DISTRICT 13



2026-2027

BUDGET WORKBOOK

BANKS FIRE DISTRICT #13  
2026-2027 BUDGET COMMITTEE MEMBERS

BRUCE HARRIS

ED EWING

KEVING HENNING

CLINT JACKSON

RODNEY LINZ

MARILYN LUNDIN

PETE LUX

MARILYN McCALISTER

MATT PIHL

MARK SCHMIDLIN

MARK STANDLEY JR.

JOHN WREN

# BANKS FIRE DISTRICT #13

## 2026-2027 BUDGET CALENDAR

1. Appoint Budget Officer March 11th
2. Discuss Major Budget Items with Board of Directors March 11th
3. Confirm Budget Members March 12th
4. Publish Notice of Budget Committee Meeting on District Website March 23rd
5. Publish Notice of Budget Committee Meeting March 23rd
6. Present Budget Draft to Budget Committee March 26th
7. Budget Committee Meets April 8th
8. Approve Proposed Budget April 8th
9. Publish Hearing Notice & Summary April 27th
10. Hold Budget Hearing May 13th
11. Adopt Budget & Make Appropriations May 13th
12. Submit Budget to County Assessor by July 15th

Rodney Linz  
Budget Officer

# BANKS FIRE DISTRICT 13

## 2026-2027 BUDGET MEETING AGENDA

APRIL 8, 2026

- Introduction
- Elect Chairperson
- Elect Secretary
- Call Meeting to Order
- Flag Salute
- Approve Minutes 2025-2026
- Budget Officer Presentation
- Adopt Budget
- Adjourn Meeting

## **BANKS FIRE DISTRICT 13**

13430 N. W. Main Street, Banks, OR 97106

### **Budget Committee Meeting May 14, 2025**

Board Chair Kevin Henning opened the meeting and made introductions at 6:00 pm.

Board Chair Kevin Henning asked for volunteer for Budget Committee Chair. Ed Ewing nominated Mark Standley Jr. to be Budget Committee Chair. Marilyn Lundin seconded. Mr. Standley accepted the appointment.

Budget Committee meeting called to order by Budget Committee Chair Mark Standley Jr. at 6:02 pm.

Ed Ewing nominated Marilyn Lundin as Secretary. Matt Pihl seconded the motion. Ms. Lundin accepted the appointment.

Minutes from May 8, 2024 budget committee meeting were reviewed. It was noted that the second motion listed Marilyn Lundin as seconding the motion, but it should have been Ed Ewing. Matt Pihl moved that they approve the 2024-2025 Budget Meeting Minutes as corrected. Marilyn McCalister seconded the motion.

Budget Committee members in attendance were Ed Ewing, Kevin Henning, Rodney Linz, Marilyn Lundin, Pete Lux, Marilyn McCalister, Matt Pihl, Mark Standley Jr. and John Wren.

The meeting was turned over to Budget Officer Rodney Linz at 6:05 pm.

Chief Linz expressed his appreciation to everyone for attending and dedicating their time to supporting the budget process. He then delivered a slideshow presentation detailing the proposed 2024–2025 budget.

**Budget Message:** Chief Linz presented the recommended budget for Fiscal Year 2025–2026. This proposal reflects the thoughtful work and careful evaluation of the administrative staff. The budget is designed to sustain and enhance the delivery of high-quality emergency services to the taxpayers of our Fire District. With the strong support of our community, demonstrated through approval of the 2024 Local Option Levy (LOL), the District remains in a stable and financially sound position.

Chief Linz provided an overview of key line items and outlined what was included within each category.

**Resources:** Revenues forecast are based on increased assessed value of 3% in our district. The total assessed value of our district is approximately \$679,042,718 which should generate approximately \$750,000 in revenue based on our permanent tax rate of 1.0831 per thousand. We will assume a 97% collection rate. The Local Operating Levy (LOL) at 0.97 per thousand is expected to raise approximately \$678,000 with an assumption of a 97% collection rate.

## BUDGET COMMITTEE MEETING MINUTES MAY 14, 2025

**Personnel Services:** Costs for this line item will increase by 13% primarily due to a new Admin position that will eventually replace the current Executive Assistant when she retires in the next year. Other increases include an increased wage adjustment to the Volunteer Coordinator position to bring that position more in line with market wages. A 2% retirement match has also been put in place for staff. Seasonal funds include the fire science instructor wages and other seasonal type positions. 34% of the revenue from the Timber Tax will continue to be put towards the intern program.

**Materials and Services:** Materials and Services has a new line item for a monthly food stipend for the interns.

**Capital Reserve Fund:** This fund is used for station improvements, station equipment and protective equipment. This budget year funds have been set aside for minor updates to Station 13 including gutters, painting and other improvements and Protective Equipment to purchase several sets of turnouts to replace expiring turnouts.

**Debt Service Fund:** The Debt Service Bond Fund records bond tax receipts and then annual principal and interest payments made from those receipts.

**2017 Bond Capital Projects Fund:** This fund was created when the voters approved a \$4 million bond to build a new station and fund a new fire engine. This project is now complete and the fund is closed.

**Apparatus Reserve Fund:** 33% of the forest timber tax revenue is credited to this account. This fund is used for a fund to save for future apparatus purchases or capital equipment for the apparatus. This year's budget funds will be carried over to close the gap on the new engine that was purchased with a lease purchase agreement.

**Debt Service Fund** – The purpose of this fund is to support debt service obligations. Tax revenues are allocated to the fund and utilized to meet payment requirements for the District's 20-year bond.

**Bond Fund** - The fiber grant project, which was the final project within the bond fund, was not completed. The District returned the remaining grant funds to MACC and will proceed with fiber services through Ziplly. The bond fund is now closed.

Cash on hand has declined overall following the addition of a full-time position two years ago, which enabled the transition to an ABC shift schedule. With revenues increasing by only approximately 3% annually, available working cash has decreased. Rising operational costs and inflation have also placed additional pressure on cash reserves.

Chief Linz thanked the Budget Committee for their time and participation and recognized the ongoing support of the community, staff, and volunteers. He stated he is proud of the District's progress and achievements, including modern stations, dependable equipment, and well-maintained apparatus. With 96% of crews serving as volunteers and average turnout times of about two minutes, he emphasized that these results demonstrate the dedication and hard work of the entire team.

## BUDGET COMMITTEE MEETING MINUTES MAY 14, 2025

### Questions:

Marilyn Lundin inquired whether AMR was assisting with reimbursement for the District's EMS supplies. Chief Linz responded that reimbursements had not been received to date and noted that the current working relationship with AMR is not as strong as the previous partnership with Metro West Ambulance.

There were no additional questions or comments regarding the budget as presented.

Motion made by Matt Pihl to adopt the 2025-2026 budget with the tax rate of \$1.0831 per \$1,000 of assessed value. Pete Lux seconded the motion. Motion passed unanimously.

Motion by Ed Ewing to adopt the 2025-2026 budget with the local option tax rate of \$.970 per \$1,000 of assessed value. Marilyn Lundin seconded the motion. Motion passed unanimously.

Motion made by Ed Ewing that the budget committee approve the amount of \$303,000 for the general obligation bond debt service for the 2025-2026 fiscal year. Clint Jackson seconded the motion. Motion passed unanimously.

Meeting adjourned at 6:44 p.m.

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Marilyn Lundin  
Secretary

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Kari Erwert  
Recording Secretary

# BANKS FIRE DISTRICT 13 2026-2027 BUDGET MESSAGE

## **Banks Fire District #13 Budget Committee:**

I present to you our recommended budget for fiscal year 2026-2027. This budget is a product of careful consideration by the administrative staff and the Board of Directors. Through this document, it is our intent to continue providing and improving emergency service delivery for the taxpayers of our Fire District. Due to the tremendous support of our local community and their approval of the 2024 Local Option Levy (LOL), the District's financial position remains strong and stable.

## **General Fund:**

### **Personnel Services:**

Personnel services are projected to decrease slightly in the 2026–2027 budget year. The primary reduction reflects adjustments to the Executive Assistant positions compared to last year's budget. The replacement Executive Assistant will remain full-time, while the current full-time Executive Assistant will transition to a half-time role. The Part-Time Administrative Assistant position will be reduced to 10 hours per month.

Additional decreases are attributed to changes in student intern staffing, with one position removed from each shift and replaced by an Apprentice position funded through a FEMA grant awarded in the prior fiscal year. One-third of the Forestry Tax Revenue will continue to support this line item.

### **Material and Services:**

Materials and Services have decreased slightly overall, with modest reductions in certain line items to offset larger increases in others. The most significant increase is in the Insurance line item, including Property and Casualty coverage, which typically rises annually. Most other categories have remained consistent or experienced only minor adjustments. An operating contingency of \$10,000 has been established to address unforeseen expenses.

### **Apparatus Reserve Fund:**

These funds are reserved for future major apparatus and equipment purchases. In accordance with the updated 2022 Strategic Plan, 33% of Forest Revenue will be allocated to this fund. Forest Revenue is not guaranteed and may fluctuate from year to year.

For the 2026–2027 budget year, funds have been carried forward to support debt service for a new Class I Pumper ordered in September 2024, with delivery anticipated in fall 2026.

### **Capital Reserve Fund:**

This fund is intended to support future capital needs, including land acquisition, buildings, station improvements, station equipment, and protective equipment such as SCBA. In accordance with the

# BANKS FIRE DISTRICT 13 2026-2027 BUDGET MESSAGE

updated 2022 Strategic Plan, 33% of Forest Revenue will be allocated to this fund. Forest Revenue is not guaranteed and may fluctuate from year to year.

For FY 2026–2027, the District has designated funds to continue interior painting at Station 13, purchase new turnout gear to replace expired equipment and other small station repairs and improvements.

## **2017 Debt Service Fund:**

This fund is designated to cover the biannual debt service payments associated with the 2017 bond. It ensures that scheduled principal and interest obligations are met on time, supporting the District’s long-term financial commitments.

## **Revenue/Resources:**

Our revenue projections are based on an estimated 3.0% increase in the district’s assessed value. The total assessed value is approximately \$729,975,339, which is expected to generate around \$799,000 in revenue under our permanent rate limit of \$1.0831 per \$1,000 of assessed value. Assuming a 97% collection rate, the available funding is estimated at approximately \$775,000.

The current Local Operating Levy is \$0.97 per \$1,000 of assessed value and is projected to raise \$712,000. Applying the same 97% collection rate, the estimated available funding is \$690,000.

The District continues to be humbled by the support we receive from the community and will continue to improve service delivery while being good stewards of taxpayer money.

Our Budget is presented as a planning guide for the fiscal year 2026-2027. Budget Committee approval does not guarantee expenditure. Banks Fire District 13 has maintained its fiscal and administrative policies consistent with past years. As a result of our budget committee and staff efforts, our budget consistently receives high marks from our independent annual audit. Audits are available upon request. Your help in assisting with our process is greatly appreciated by the patrons of the Banks Fire District 13.

As in previous years, these figures are estimates, as the actual assessed values are not finalized until after the budget is prepared.

Respectfully Submitted:

Rodney Linz  
Budget Officer

**Line Item Review: Materials and Services Category**  
**2026-2027**

**Awards:** Cost of Awards banquet and yearly achievement awards.

**Bank Service Charges:** Monthly service charges.

**Dues-Subscriptions:** Dues in OFDDA, OFCA, WCFDB, WCTA, etc.

**Education and Training:** Training for the District firefighters such as EMT classes and advanced firefighting classes, college classes, conferences, professional development for administration staff, props for training ground etc.

**EMS Supplies:** Medical supplies and equipment such as gloves, c-collars, blankets, bag-mask valves, glucose monitors, drugs, etc. These items are considered expendable.

**Facility Operations:** Office/Station furnishings. Supplies for building maintenance (cleaning, etc.). Minor repair and maintenance to the District buildings and land.

**Fleet Operations:** Fleet Repair and maintenance to the vehicles. Small engine and equipment repairs.

**Events:** District sponsored events such as open houses, barbeques, Awards Banquet, etc. Refreshments for board meetings and work sessions.

**Firefighter Gear:** Turnouts, Turnout repairs, SCBA testing, flashlights, wildland accessories, radio equipment, pagers, small items, etc.

**Firefighter Safety:** Medical exams, Respirator questionnaires, drug screening, Hepatitis inoculations, and vaccinations.

**Fire Prevention/Community Education:** Public information, fire prevention presentations at schools. Community outreach classes.

**Fuel:** Gasoline, diesel.

**Insurance:** Includes liability, auto, worker's compensation, volunteers, and bond for District Treasurer.

**Medical-Review:** Physician Advisor.

**Office Supplies:** Postage, paper products, pens, pencils, copier/fax, stationery and envelopes.

**Penalties and Fines:** Any expenses incurred 941 filings, OSHA fines, PERS fines etc.

## 2026-2027 BUDGET COMMITTEE MEETING APRIL 8, 2026

### **Professional Services:**

**Accounting/Audit:** Annual budget audit, State of Oregon fees and miscellaneous bookkeeping charges above audit contract.

**Dispatch Services:** Annual cost for WCCCA dispatching.

**Legal Fees:** Legal counsel as required.

**Technology Maintenance:** Computer maintenance, records back-up, Active 911, Aladtec Fire Manager Scheduling Software, Website fees, ESO Charging Program fees

**Publishing:** Annual budget publication, newsletters, elections, other public notices.

**Uniform/Clothing:** Cost of uniform shirts, duty t-shirts and sweatshirts, badge, belt buckles and nametags.

**Utilities:** All utilities such as phone, sewer, gas, electric, janitorial services, water.

**Volunteer Expense:** Cost incurred for rehab on drills, extended incidents, coffee, candy, etc.

**Contingency:** Unforeseen expenses that may necessitate additional expenditures during the fiscal year.

**Unappropriated ending fund balance** Working capital for the period between the start of the fiscal year and the arrival of property tax revenue in the fall.

### **Line Item Review: Apparatus Reserve Fund** **2026-2027**

A dedicated savings account used to set aside money for the future purchase, replacement, or debt servicing of fire apparatus and the equipment carried on them, such as SCBA air packs, axes, saws, hoses, and other essential tools.

### **Line Item Review: Capital Reserve Fund** **2026-2027**

Savings account for future capital improvements to include land purchases, building improvements, station equipment, protective equipment and rescue equipment.

### **Line Item Review: 2017 Debt Service Bond** **2026-2027**

Account for receipt of Bond Revenue and payment of Principal and Interest.

**BANKS FIRE DISTRICT #13  
2026-2027 BANKS FIRE BUDGET WORKSHEET  
RESOURCES**

Actual 2023-2024	Actual 2024-2025	Adopted 2025-2026	EXISTING RESOURCES	Proposed 2026-2027
\$ 735,516	\$ 465,803	\$ 300,000.00	Cash on Hand *(cash basis)	\$ 300,000
		\$ 50,000	Previously Levied Taxes TBR	\$ 60,000
\$ 28,048	\$ 26,507	\$ 15,000	Interest	\$ 18,000
			OTHER RESOURCES	
-		\$ 10,000	Other (Sale of Property/Transports/Room Rental/Misc)	\$ 50,000
\$ 96,098	\$ 106,248	\$ 75,000	Conflagration Reimbursement	-
\$ 121,166	\$ 121,137	\$ 65,000	Forestry (Student Interns)	\$ 65,000
\$ 184,226	\$ 173,346	\$ 125,000	Grants (FEMA, SHSP, OSFM, etc.)	\$ 150,000
\$ 38,538	\$ 20,000	\$ 22,000	Contracts & Misc	\$ 22,000
		\$ 110,000	Interfund Transfer	
\$ 1,203,592	\$ 913,041	\$ 772,000	Total Resources Except Taxes To Be Levied	\$ 665,000
\$ 649,863	\$ 703,866	\$ 727,860	Taxes Necessary To Balance	\$ 775,000
\$ 595,700	\$ 627,920	\$ 657,000	Local Option Tax	\$ 690,000
<b>\$ 2,449,155</b>	<b>\$ 2,244,827</b>	<b>\$ 2,156,860</b>	<b>TOTAL ALL RESOURCES</b>	<b>\$ 2,130,000</b>

**2026-2027 BANKS FIRE BUDGET WORKSHEET**

**EXPENDITURES**

<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>Adopted 2025-2026</b>	<b>PERSONNEL SERVICES</b>	<b>Proposed 2026-2027</b>
\$ 115,000	\$ 114,545	\$ 127,000	District Chief Salary	\$ 132,000
\$ 70,000	\$ 74,853	\$ 83,220	Executive Assistant-Full-Time	\$ 72,100
		\$ 70,000	Executive Assistant PT	\$ 42,000
\$ 82,000	\$ 80,486	\$ 99,000	Training Officer Salary	\$ 101,970
\$ 83,000	\$ 63,593	\$ 89,000	Volunteer Coordinator Salary	\$ 94,000
\$ 40,000	\$ 84,702	\$ 93,000	EMS Officer Salary	\$ 96,000
\$ 6,000	\$ 5,288	\$ 10,000	Administrative Assistant-Part-Time	\$ 3,500
\$ -	\$ -	\$ -	Fire Marshal/Fire Prevention	\$ -
\$ 15,000	\$ 35,787	\$ 40,000	Overtime	\$ 40,000
\$ 170,000	\$ 204,915	\$ 185,000	Volunteer Compensation	\$ 190,000
\$ 87,000	\$ 51,280	\$ 95,000	Student Volunteer Interns	\$ 82,000
\$ 12,000	\$ 57,304	\$ 25,000	Seasonal/Instruction Costs	\$ 25,000
\$ 130,000	\$ 143,512	\$ 170,000	Insurance & Other Benefits	\$ 180,000
\$ 82,000	\$ 137,832	\$ 155,000	PERS	\$ 170,000
\$ 16,800	\$ 16,800	\$ 27,000	Oregon Growth Plan Contribution	\$ 27,000
\$ 1,200	\$ -	\$ -	Addl Payroll Expense-Direct Deposit Fees	\$ -
\$ 62,000	\$ 76,707	\$ 90,000	Payroll Taxes	\$ 95,000
\$ 972,000	\$ 1,147,604	\$ 1,358,220	<b>TOTAL</b>	\$ 1,350,570
<b>MATERIALS AND SERVICES</b>				
\$ 3,832	\$ 1,660	\$ 3,500	Awards	\$ 2,500
\$ 271	\$ 252	\$ 400	Bank Service Chgs & Processing Fees	\$ 500
\$ 1,080	\$ 643	\$ -	Conflag Expenses	\$ -
\$ 6,112	\$ 7,102	\$ 6,500	Dues/Subscriptions	\$ 6,500
\$ 15,685	\$ 18,061	\$ 22,000	Events (Board/Staff/Volunteers)	\$ 22,000
\$ 53,046	\$ 56,786	\$ 40,000	Education/Training	\$ 30,000
\$ 9,125	\$ 10,915	\$ 20,000	EMS Supplies	\$ 20,000
\$ 58,848	\$ 61,407	\$ 60,000	Facility Operations	\$ 60,000
\$ 85,872	\$ 111,004	\$ 65,000	Fleet Operations	\$ 65,000
\$ 7,420	\$ 15,833	\$ 10,000	Fire Prevention/Community Education	\$ 7,500
\$ 64,000	\$ 28,655	\$ 30,000	Firefighter Gear	\$ 20,000
\$ 17,508	\$ 15,221	\$ 15,000	Firefighter Safety/Medical Exams	\$ 10,000
\$ 32,608	\$ 27,463	\$ 30,000	Fuel	\$ 30,000
\$ 88,345	\$ 97,603	\$ 123,300	Insurance	\$ 130,000
\$ 1,080	\$ 5,800	\$ 4,000	Medical Review/Physian Advisor	\$ 4,000
\$ 55	\$ 1,179	\$ 5,000	Other/Miscellaneous	\$ 3,000
\$ 8,518	\$ 7,770	\$ 7,040	Office Supplies	\$ 7,000
\$ -	\$ 41	\$ 100	Penalties & Fines	\$ 100
<b>Professional Services</b>				
\$ 5,145	\$ 5,378	\$ 7,800	Accounting/Audit	\$ 7,800
\$ 38,998	\$ 39,538	\$ 42,000	Dispatch Services	\$ 42,000
\$ 13,150	\$ 4,236	\$ 10,000	Legal Fees	\$ 10,000
\$ 318	\$ 318	\$ -	Payroll Processing Fees	\$ 1,700
\$ 37,295	\$ 50,969	\$ 40,000	Technology Maintenance	\$ 40,000
\$ 1,713	\$ 4,747	\$ 4,000	Publishing	\$ 1,500
\$ 25,036	\$ 235	\$ 10,000	Interns/Apprentices Exp (Food Stipend, Education Reimb)	\$ 10,000
\$ 21,660	\$ 20,459	\$ 20,000	Uniforms/Clothing	\$ 20,000
\$ 82,900	\$ 85,252	\$ 88,000	Utilities	\$ 85,000
\$ 11,812	\$ 21,470	\$ 25,000	Volunteer Expense	\$ 25,000
\$ 691,432	\$ 699,997	\$ 688,640	<b>TOTAL</b>	\$ 661,100
<b>TRANSFERRED TO OTHER FUNDS</b>				
\$ -	\$ -	\$ -		\$ -
\$ -	\$ -	\$ -		\$ -
\$ 100,000	\$ 10,000	\$ 10,000	Operating Contingency	\$ 10,000
\$ 685,723	\$ 387,226	\$ 100,000	Unappropriated Ending Fund	\$ 108,330
\$ 785,723	\$ 397,226	\$ 110,000	<b>TOTAL</b>	\$ 118,330
\$ 2,449,155	\$ 2,244,827	\$ 2,156,860	<b>TOTAL</b>	\$ 2,130,000

**BANKS FIRE DISTRICT #13**  
**2026-2027 BANKS FIRE BUDGET WORKSHEET**  
**APPARATUS RESERVE FUND**

Actual 2023-2024	Actual 2024-2025	Adopted 2025-2026	RESOURCES	Proposed 2026-2027
\$ 452,504	\$ 452,641	\$ 880,000	Cash on hand* (cash basis)	\$ 475,000
\$ -	\$ 46,227	\$ 10,000	Interest	\$ 10,000
	\$ 485,000	\$ -	Engine Surplus	\$ 30,000
\$ 24,840		\$ 41,000	Conflag Revenue	\$ -
\$ 78,446	\$ 117,574	\$ 65,000	Forest Revenue	\$ 65,000
	\$ 94,261		Grants	
			URA Transfer	\$ 25,000
		\$ 15,000	Interfund Tfr from 2017 Bond Fund	\$ -
<b>\$ 555,790</b>	<b>\$ 1,195,703</b>	<b>\$ 1,011,000</b>	<b>TOTAL</b>	<b>\$ 605,000</b>
			<b>EXPENDITURES</b>	
			Apparatus Equipment	
			Apparatus Purchases	
\$ -		\$ -	Engine Debt Svc - Principal	\$ 156,527
\$ 111,994	\$ 287,493	\$ -	Engine Debt Svc - Interest	\$ 21,222
\$ -		\$ 100,000	Fund Transfer	\$ -
\$ 443,796	\$ 908,210	\$ 911,000	Reserve for future expenditures	\$ 427,251
<b>\$ 555,790</b>	<b>\$ 1,195,703</b>	<b>\$ 1,011,000</b>	<b>TOTAL</b>	<b>\$ 605,000</b>

**BANKS FIRE DISTRICT #13**  
**2026-2027 BANKS FIRE BUDGET WORKSHEET**  
**CAPITAL RESERVE FUND**

<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>		<b>Proposed</b>
<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>RESOURCES</b>	<b>2026-2027</b>
\$ 152,892	\$ 3,016	\$ 100,000	1 Cash on hand* (cash basis)	\$ 55,000
\$ 117,602	\$ 117,574	\$ 65,000	Forest Revenue	\$ 65,000
\$ 4,993	\$ 3,882	\$ 3,000	4 Interest	\$ 3,000
\$ 236,694	\$ 39,200		Grant	
\$ -		\$ -	5 Transfer in from Fund	\$ -
<b>\$ 512,181</b>	<b>\$ 163,672</b>	<b>\$ 168,000</b>	<b>TOTAL</b>	<b>\$ 123,000</b>
			<b>EXPENDITURES</b>	
\$ 107,193	\$ 51,000	\$ 50,000	Land/Building Improvements	\$ 40,000
\$ -	\$ 73,710	\$ 63,000	Protective Equipment	\$ 40,000
\$ 287,412	\$ 7,124	\$ 15,000	Rescue Equipment	\$ 10,000
\$ 59,600	\$ 25,778	\$ 20,000	Station Equipment	\$ 23,000
\$ 57,976	\$ 6,060	\$ 20,000	Reserve for future expenditures	\$ 10,000
<b>\$ 512,181</b>	<b>\$ 163,672</b>	<b>\$ 168,000</b>	<b>TOTAL</b>	<b>\$ 123,000</b>

**BANKS FIRE DISTRICT #13**  
**2026-2027 BANKS FIRE BUDGET WORKSHEET**  
**2017 DEBT SERVICE BOND**

Actual 2023-2024	Actual 2024-2025	Adopted 2025-2026	RESOURCES	Proposed 2026-2027
\$ -	\$ 2,584	\$ -	1 Cash on hand* (cash basis)	\$ -
		\$ -	2 Previous Tax TBR	\$ -
\$ 257,642	\$ 274,406	\$ 298,100	3 Taxes to Balance	\$ 315,800
\$ 2,173	\$ 5,570	\$ 4,900	4 Interest	\$ 3,500
<b>\$ 259,815</b>	<b>\$ 282,560</b>	<b>\$ 303,000</b>	<b>TOTAL</b>	<b>\$ 319,300</b>
EXPENDITURES				
\$ -			1 (Unappropriated Ending Fund Balance)	\$ 3,500
\$ 144,129	\$ 276,717	\$ 123,000	2 Interest Payment	\$ 115,800
\$ 114,997	\$ -	\$ 180,000	3 Principal Payment	\$ 200,000
\$ 689	\$ 5,843		4 Transfer to General Fund	
<b>\$ 259,815</b>	<b>\$ 282,560</b>	<b>\$ 303,000</b>	<b>TOTAL</b>	<b>\$ 319,300</b>

**FORM OR-LB-1**

**NOTICE OF BUDGET HEARING**

A public meeting of the Banks Fire District 13 will be held on May 13th, 2026 at 6:00 pm at 13430 NW Main Street, Banks, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the Banks Fire District 13 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 13430 NW Main Street, Banks, Oregon between the hours of 9:00am and 5:00 pm Monday through Thursday or online at www.banksfire.org. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Kari Erwert

Telephone: (503)324-6262

Email: karie@banksfire.org

<b>FINANCIAL SUMMARY - RESOURCES</b>			
<b>TOTAL OF ALL FUNDS</b>	<b>Actual Amount 2024-2025</b>	<b>Adopted Budget This Year 2025-2026</b>	<b>Approved Budget Next Year 2026-2027</b>
Beginning Fund Balance/Net Working Capital	924,044	1,305,000	830,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	20,000	22,000	22,000
Federal, State & all Other Grants, Gifts, Allocations & Donations	306,807	125,000	150,000
Revenue from Bonds and Other Debt	274,406	298,100	315,800
Interfund Transfers / Internal Service Reimbursements	0	25,000	0
All Other Resources Except Current Year Property Taxes	1,029,719	353,900	394,500
Current Year Property Taxes Estimated to be Received	1,331,786	1,434,860	1,465,000
<b>Total Resources</b>	<b>3,886,762</b>	<b>3,563,860</b>	<b>3,177,300</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION</b>			
Personnel Services	1,147,604	1,358,220	1,350,070
Materials and Services	699,997	688,640	661,100
Capital Outlay	445,105	148,000	113,000
Debt Service	276,717	303,000	493,549
Interfund Transfers	0	25,000	0
Contingencies	10,000	10,000	10,000
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	1,307,339	1,031,000	549,581
<b>Total Requirements</b>	<b>3,886,762</b>	<b>3,563,860</b>	<b>3,177,300</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *</b>			
<b>Name of Organizational Unit or Program FTE for that unit or program</b>			
Name <b>Banks Fire District 13</b>	3,886,762	3,563,860	3,177,300
FTE	5.25	5.25	5.75
Not Allocated to Organizational Unit or Program			
FTE			
<b>Total Requirements</b>	<b>3,886,762</b>	<b>3,563,860</b>	<b>3,177,300</b>
<b>Total FTE</b>	<b>5.25</b>	<b>6.25</b>	<b>5.75</b>

<b>STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *</b>

<b>PROPERTY TAX LEVIES</b>			
	<b>Rate or Amount Imposed 2023-2024</b>	<b>Rate or Amount Imposed This Year 2024-2025</b>	<b>Rate or Amount Approved Next Year 2026-2027</b>
Permanent Rate Levy (rate limit 1.0831 per \$1,000)	1.0831	1.0831	1.0831
Local Option Levy	0.970	0.970	0.970
Levy For General Obligation Bonds	287,750	298,100	315,800

<b>STATEMENT OF INDEBTEDNESS</b>		
<b>LONG TERM DEBT</b>	<b>Estimated Debt Outstanding on July 1.</b>	<b>Estimated Debt Authorized, But Not Incurred on July 1</b>
General Obligation Bonds	\$2,875,000	
Other Bonds		
Other Borrowings		
<b>Total</b>	<b>\$2,875,000</b>	

\* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.