

Proposed Budget 2026 • 2027



TO ALL OF OUR VOLUNTEERS & STAFF

*Thank you for your service
to the communities of
Silverton and Scotts Mills*

SILVERTON FIRE DISTRICT BUDGET COMMITTEE MEETING

May 5, 2026 at 7:00 P.M.

Silverton Fire District (St. #1) – 819 Railway Ave NE, Silverton, OR., 97381

AGENDA

A copy of the budget will be available at www.silvertonfire.com on or after April 28th. In accordance with House Bill 2560, the meeting will be held in person & electronically using the Zoom web conference platform. Please submit written comments to candace.cantu@silvertonfire.com by 5:00pm on Monday, May 4, 2026. Comments received will be shared with the Budget Committee and included in the record. The meeting location is accessible to persons with disabilities. A request for the hearing impaired or for other accommodations for persons with disabilities should contact the Office Administrator 48 hours prior to the meeting date at (503) 873-5328 or by email at candace.cantu@silvertonfire.com.

Zoom Link: <https://us02web.zoom.us/j/87913593989?pwd=UUTCm4gGsZnK6zrQDM7RtObhDfzuHA.1>

Meeting ID: 879 1359 3989

Passcode: 060047

IV. ROLL CALL:

Les Von Flue, President
Stacy Palmer, Vice-President
Robert Mengucci, Secretary-Treasurer
Phil Sowa, Director
Dixon Bledsoe, Director

Fred Bridgehouse, Committee Member
Gordy Jensen, Committee Member
Jon Debo, Committee Member
James Dooley, Committee Member
Rick Jackson, Committee Member

II. CALL MEETING TO ORDER :

III. INTRODUCTIONS :

IV. BUDGET COMMITTEE CHAIR ELECTIONS :

V. GOALS FOR 2026-2027 BUDGET :

VI. FUND REVIEW :

(Committee Vote after review of each fund)

Fund 22 - Debt Service
Fund 24 - Volunteer Incentive Plan
Fund 25 - General Fund-Fire Suppression
Fund 29 - Reserve Fund
Fund 31 - Personnel Expense Reserve Fund

VII. COMMITTEE TOTAL BUDGET VOTE :

(Committee vote of total budget)

VIII. ADJOURNMENT



**SILVERTON FIRE DISTRICT
2026 – 2027
BUDGET COMMITTEE**

ELECTED

TERM EXPIRES

Stacy Palmer.....06/30/2027
Phil Sowa.....06/30/2029
Dixon Bledsoe.....06/30/2029
Les Von Flue.....06/30/2029
Robert Mengucci.....06/30/2027

Fred Bridgehouse.. 6/30/2027
John Debo 6/30/2028
Rick Jackson..... 6/30/2027
James Dooley..... 6/30/2028
Gordy Jensen..... 6/30/2028

Budget Officer **William Miles, Fire Chief**

Staff.....**Keith Veit, Assistant Chief**

Candace Cantu, Office Administrator

Kaylee Spencer, Administrative Assistant

Dan Brown, Lt. Training & Volunteer Coordinator

Kyle Miller, Firefighter/EMT

Ian Peterson, Maintenance Firefighter

River Valdez-Savage, Firefighter/EMT



SILVERTON FIRE DISTRICT
2026 – 2027
APPROVED BUDGET CALENDAR

Revised March 10, 2026

Appoint Budget Officer _____	*February 10, 2026
Review Budget Committee Terms _____	* February 10, 2026
Approve Revised 2026-2027 Budget Calendar _____	* February 10, 2026
Publish Notice of Budget Committee Meeting _____ <i>(5 to 30 days before the meeting)</i>	April 12, 2026
Budget Committee Meeting _____	May 5, 2026
Budget Committee Meeting _____ <i>(If necessary)</i>	May 7, 2026
Publish Notice of Budget Hearing & Summary _____ <i>(5 to 30 days before the hearing)</i>	May 17, 2026
Hold Public Budget Hearing & Adopt Budget _____	*June 9, 2026
Enact Resolutions _____ <i>Adopt budget & make appropriations</i> <i>Impose & categorize taxes</i>	*June 9, 2026
Submit Tax Certification to Assessor(s)/Clerk(s) Office _____ <i>(All 2026-2027 Budget & Resolutions)</i>	July 6, 2026

*** Denotes days of regular Board of Director meetings**



Silvertown Fire District
819 Rail Way NE
Silvertown, OR 9731

Phone: (503) 873-5328 Fax : (503) 873-2805

Website: www.silvertownfire.com

April 27, 2026

To: Silvertown Fire District Board of Directors, Budget Committee, Citizens, and Members
Subject: Budget Message for Fiscal Year 2026–2027

I respectfully submit the balanced budget for fiscal year 2026–2027, as required by ORS 294.331. This budget is within the District’s permanent tax rate of \$1.03 per \$1,000 of assessed value. Like previous years, this budget has been developed through the collaboration of many members of the District. We have worked diligently to estimate and forecast revenues and expenditures necessary to provide professional fire, rescue, and EMS services to our community.

The Fire District’s budget document includes detailed descriptions and explanations of proposed resources and expenditures. These details are provided to clarify the programs and services offered by the District and to support effective monitoring of spending throughout the year. This format has been well received by the Board and Budget Committee in previous years and continues to serve as a valuable management tool to provide a clear understanding of the District’s financial outlook.

In preparing this budget, we have made several key assumptions based on current economic forecasts and conditions. We remain vigilant in monitoring the external environment, recognizing that economic changes significantly impact our ability to maintain current service levels. Our approach complies with established fiscal policies and aims to safeguard the District’s long-term financial health.

Revenue Overview

The District continues to rely primarily on property tax revenue, which accounts for the majority of our funding. For FY 2026–27, we forecast a 3% increase in assessed valuation, with no or very little anticipated additional tax revenue from new construction. This stagnation may be attributed to continuing high interest rates, which continue to limit growth in assessed values and property tax revenue. At the same time, double-digit increases in operating costs continue to challenge our ability to build reserves and invest in facilities and fleet improvements. The effects of Measure 50 continue to put huge constraints on the Fire District financial situation. Our revenues are capped but our expenses are not.

Additional revenues include grants, conflagration deployments, interest earnings, and other miscellaneous sources. We remain committed to pursuing grant opportunities to offset costs and reduce reliance on local taxpayers.

Personnel Services

Personnel costs remain the largest component of the budget, totaling **\$1,679,360**. This funding supports nine full-time employees as well as our dedicated volunteer members. Key cost drivers include wages, retirement contributions through PERS, and health insurance premiums. The District continues to evaluate staffing models to ensure consistent and reliable emergency response coverage.

Our volunteer firefighters remain a cornerstone of our organization. The Volunteer Incentive Plan continues to support recruitment, retention, and training participation, reinforcing the critical role volunteers play in our service delivery.

Materials and Services

The Materials and Services budget totals **\$981,181**, reflecting increased costs in several operational areas. Notable increases include fuel, vehicle maintenance, insurance, and building maintenance. These investments are necessary to maintain safe, functional facilities and ensure that our apparatus and equipment remain response-ready.

We continue to prioritize training, safety compliance, and operational readiness, including required equipment testing, firefighter health programs, and ongoing professional development.

Capital Outlay

The Capital Outlay budget of **\$150,500** focuses on maintaining and replacing essential equipment. This includes continued replacement of aging protective gear, communications equipment, and tools. Additionally, funds are allocated to complete outfitting of a recently acquired brush truck, enhancing our wildland response capabilities.

Reserves and Long-Term Planning

The District continues to prioritize long-term financial stability through its reserve funds. A transfer of **\$100,000** to the Reserve Fund supports future capital needs, including apparatus, facilities, and equipment replacement. Additional transfers support the Volunteer Incentive Plan and Personnel Expense Reserve Fund.

The Personnel Expense Reserve Fund remains an important tool in managing grant-funded staffing and future personnel-related obligations. The extension of the Oregon State Fire Marshal Capacity Grant through December 2026 continues to provide valuable support, though it requires a 50% local match.

Debt Service

The District remains committed to meeting its obligations under the 2015 General Obligation Bond. For the 2026–2027 fiscal year, total debt service payments are **\$379,700**, funded through a dedicated property tax levy.

Budget Summary

The Fire District's budget consists of six funds:

- **Fund 22 – Debt Service**
- **Fund 24 – Volunteer Incentive Fund**
- **Fund 25 – General Fund**
- **Fund 29 – Reserve Fund**
- **Fund 30 – Capital Improvement Fund** With all projects from the 2015 GO Bond completed, this fund was closed by Resolution 26-368 on January 13, 2026 and will be shown in the district budget for three years as required by Oregon budget law.
- **Fund 31 – Personnel Expense Reserve Fund** (to prepare for unanticipated increases in personnel expenses)

Each fund is detailed in its respective section within the budget document.

General Fund revenues for FY 2026–27 are estimated at **\$3,947,141**, representing an overall **4% increase** compared to the previous fiscal year. Revenue sources include **property taxes, grants, and cash carryover**. Our staff continues to seek external funding through FEMA’s AFG grant and the Oregon State Fire Marshal’s Office (OSFM) for capacity-building and summer staffing programs. Notably, the District has secured \$35,000 annually for summer staffing over the past four years. This fiscal year marks the final year of a three-year OSFM capacity grant supporting a firefighter-EMT position.

Proposed expenditures are as follows:

- **Personnel Services:** \$1,679,360
- **Materials and Services:** \$981,181
- **Capital Outlay:** \$150,500
- **Contingency:** \$100,000
- **Transfers:**
 - To Fund 24 (Volunteer Incentive Plan): \$15,100
 - To Fund 29 (Reserve Fund): \$100,000
 - To Fund 31 (Personnel Expense Reserve): \$36,000
- **Unappropriated Ending Fund Balance:** \$885,000

Total requirements match revenues at **\$3,947,141**.

Noteworthy Budget Items for FY 2026–27

- **Fund 22 – Debt Service:**

This fund includes the **eleventh annual payment** on the 14-year 2015 General Obligation Bond through JP Morgan Chase. Total principal and interest payments amount to **\$379,700**. To ensure full collection, we will levy **\$387,449**, using a collection factor of **98%** to account for potential shortfalls.
- **Fund 25 – Personnel (Account 25-1-51001):**

The District continues to fund 9 FTE positions. Personnel budget includes a 3.0% cost of living adjustment, as approved by the Board in April. Additional longevity incentives may apply based on employee service tenure.

- **Health Insurance (Account 25-1-51005):** Premium renewal was slated to increase by **9.22%** this year so staff elected to switch to a plan option with higher deductible and copay that would reduce premiums by 4.26%. The District remains part of the **Oregon Fire Chief's Association (OFCA)** benefits group, with **Regence** providing health and prescription coverage and **MODA** covering dental. OFCA continues to include **MASA (Medical Air Services Association)** memberships for employees at no additional cost. The District also extends MASA coverage to volunteers and board members, replacing previous Life Flight and Woodburn Ambulance memberships. MASA's monthly renewal structure allows for more flexible membership management.
- **HRA-Health Reimbursement Accounts (Account 25-1-51012):** The monthly HRA VEBA account contribution was increased by \$100 per month to \$300 per month by Board action, April 2026 to take effect July 1, 2026.
- **Fund 29 Building Reserve (29-1-71001):** \$56,000
- **Fund 29 Equipment Reserve (29-1-71003):** \$67,000
- **Fund 29-Apparatus Reserve Fund (29-1-71010):** \$85,500 to finish the type 6 brush truck, engine replacement to B487, transmission replacement E416, and L408 head gasket replacement.
- **Fund 31 Personnel Expense Reserve:** OSFM approved a six-month extension for the Silverton Fire District, allowing grant funding to continue through December 2026. The District's match will remain at 50% during this extension period. Unexpended grant funds at the end of December 2026 must be returned to OSFM and \$100,000 has been budgeted for in the event these funds are not fully expended.

In this continued period of financial uncertainty, we must remain cautious and conservative in our budgeting to protect service quality and organizational sustainability. It is crucial to remember that this Budget is a **plan**—a plan developed with careful consideration of multiple scenarios and budgetary components.

This proposed budget meets all **federal and state mandates**, as well as local obligations, and positions the District to **maintain current service levels**. We are optimistic about the future, though we acknowledge potential challenges, including rising inflation and increased costs related to materials, services, PERS, and employee benefits.

I extend my sincere gratitude to all who contributed to the development of this budget, especially **Office Administrator Candace Cantu** and **Administrative Assistant Kaylee Spencer** for their dedication and countless hours of effort. I also thank the **Budget Committee** and **Board of Directors** for your time, insight, and continued support.

Respectfully,

Bill Miles

Bill Miles, Fire Chief/Budget Officer



SILVERTON FIRE DISTRICT

Brief History and Organization

The Silvertown Fire District is a rural fire protection district organized and operating under the authority of ORS Chapter 478 as a municipal corporation and special district of the State of Oregon, and located within Marion and Clackamas Counties approximately 60 miles southeast of the City of Portland and approximately 10 miles east of the City of Salem. The District provides fire suppression, rescue and emergency medical services to the Cities of Silvertown and Scotts Mills and the surrounding rural areas, serving a permanent population of approximately 19,850 and a transient population of approximately 225,000 annually. The District's boundaries encompass approximately 106 square miles with approximately 10,000 residents residing in the rural-urban interface.

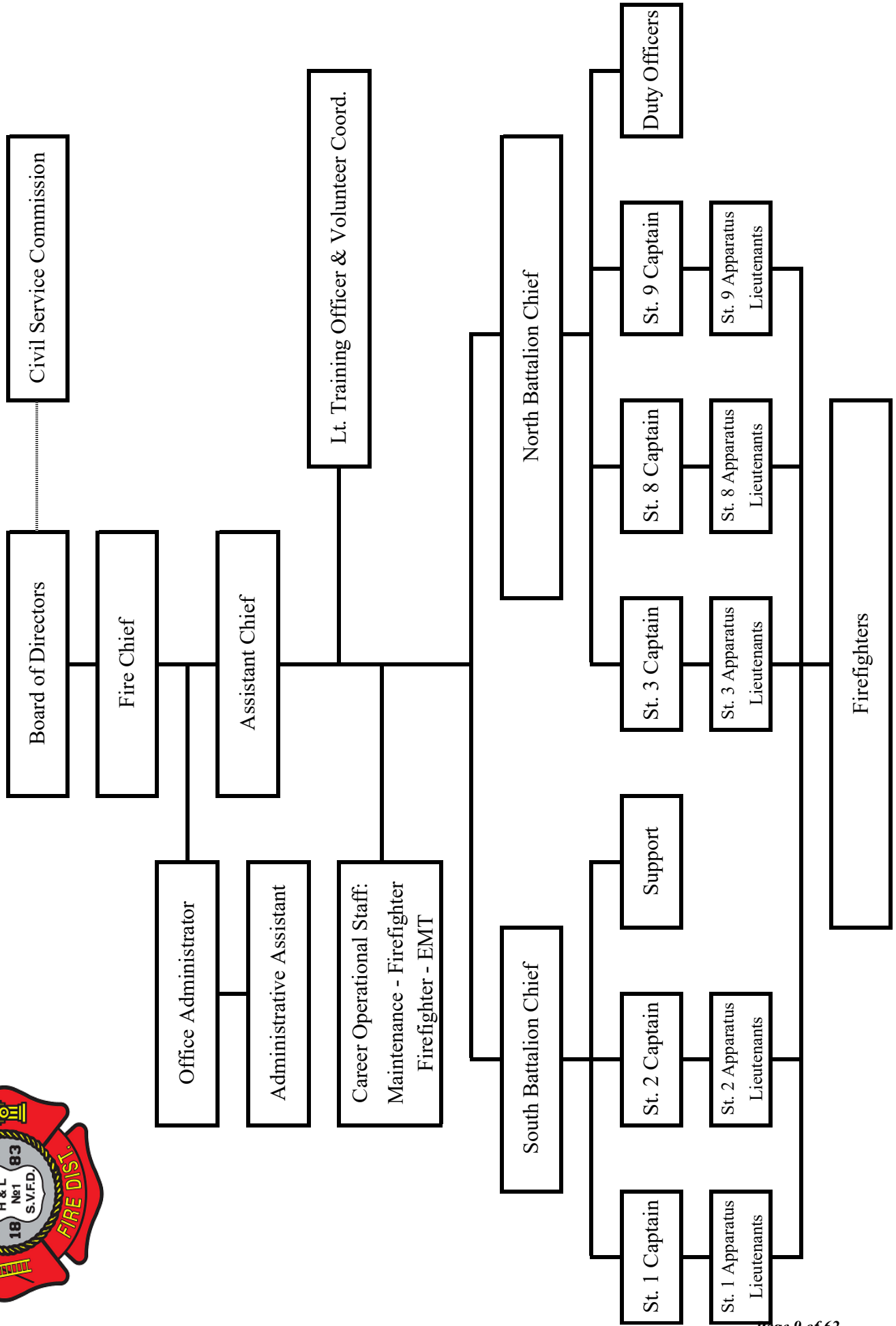
On May 01, 1883 the "Eagle Hook and Ladder No. 1" was formed in the Silvertown area. Over the years the organization has changed many times. In 1946 the Silvertown Rural Fire Protection District was formed and contracted for fire protection from the City of Silvertown in 1947. In 1982 the decision was made to consolidate the City and Rural District into one District. In 1992 the District merged by vote of the public with the Scotts Mills Fire District. Presently the District provides protection for 106 square miles with five stations and over seventy volunteer firefighters.

The Board of Directors is the legal governing body of the Fire District. The Board consists of five (5) members elected by popular vote of the citizens within the Fire District. Each member serves a four-year term and meets the second Tuesday of each month.

The current paid staff consist of nine full-time employees. Volunteers and paid staff work under the direction of the Fire Chief.

The organization is divided into several areas. Management, Operations, Training, and Maintenance are duties supported by staff. The Silvertown (South) and Scotts Mills (North) Battalions are under the direction of Volunteer Battalion Chiefs. The Suppression force consists of volunteers that reside or are employed in proximity to each respective station. Other areas of special service under Suppression are divided into sections of Rescue, Ladder, Tender, Investigations and Support Services. The staffing for these additional sections also come from the volunteers who have special interests in one or more of the sections. Station captains and apparatus lieutenants along with all firefighters within the Fire District operate under the National Incident Management System (NIMS).

SILVERTON FIRE DISTRICT ORGANIZATIONAL CHART

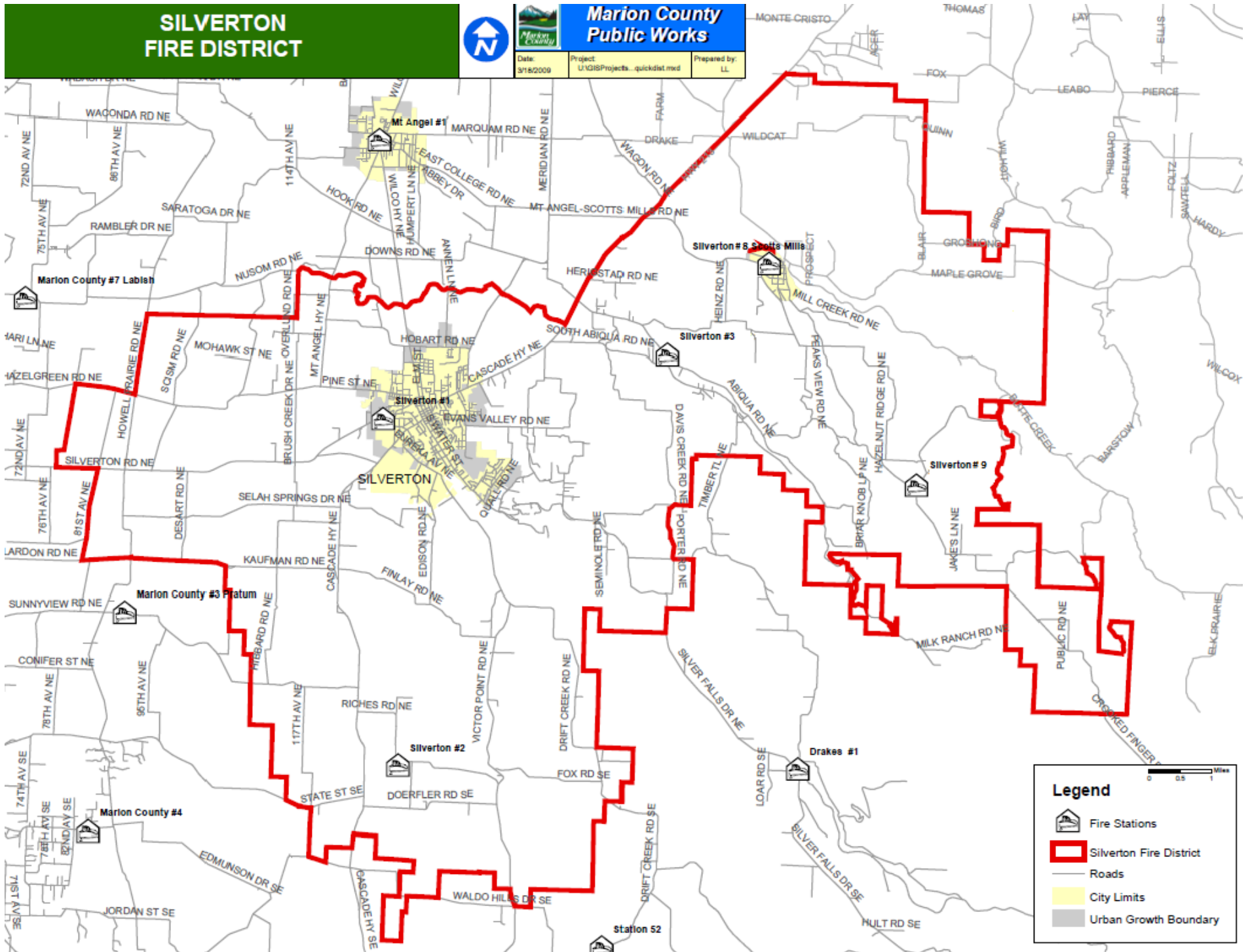


SILVERTON FIRE DISTRICT



Marion County Public Works

Date: 3/18/2008 Project: U:\GIS\Projects_quicklist.mxd Prepared by: LL





SILVERTON FIRE DISTRICT

2026 – 2027

BUDGET GOALS

- To provide the highest quality fire and life safety services possible while accomplishing the mission of the Silvertown Fire District.
- To assure career and volunteer staffing at levels adequate to respond to all requests for emergency and non-emergency fire and life safety services in a timely manner.
- To provide reimbursement, benefits, facilities, equipment, opportunity and other forms of incentive for all volunteer and career personnel at a level that promotes a safe work environment, self-motivation, longevity and high morale.
- To provide training for career and volunteer personnel which meets or exceeds applicable federal and state standards and allows individuals to operate as safely and effectively as possible.
- To provide for the maintenance and safe operation of all existing apparatus and equipment.
- To provide for the maintenance and safe operation of all existing facilities and property.
- To provide fire prevention and public education services at a level that will promote personal fire and life safety for all customers of the district.
- To assure adequate cash carry-over for operating expenses between July and November of 2026.



SILVERTON FIRE DISTRICT MISSION STATEMENT

Efficiently and Effectively:

Preserve and protect life and property from fire through prevention and suppression.

Reduce the adverse effects of injury and sudden illness through quality emergency medical services as first responders.

Provide necessary services during natural and manmade disasters.

Respond to the community as requested in the spirit of the Fire Service.

SILVERTON FIRE DISTRICT

2026 - 2027

Fund 22: Debt Service Fund Description

Fund 22 is designated as the debt service fund for the repayment of the Series 2015 General Obligation Bond. Expenditures from this fund are exclusively used to cover the bond's principal and interest payments. In accordance with statutory requirements, property taxes levied to repay general obligation bonds must be used solely for that purpose and cannot be diverted for other uses. These taxes are levied outside the District's permanent rate limit to support the debt obligations associated with general obligation bonds.

The Series 2015 General Obligation Bond is a 14-year direct placement with JP Morgan Chase, bearing an interest rate of 2.25%. The original principal amount was \$4,155,000, with total interest over the life of the bond amounting to \$785,285. The combined total repayment obligation is \$4,940,285.

Bond payments are structured with annual principal and interest payments due by December 1st of each year, and an additional interest-only payment due by June 1st. Over the term of the bond, the principal portion of the payments increases annually, while the interest portion decreases correspondingly. The final payment—consisting of a \$400,000 principal and \$4,500 in interest—is scheduled for December 1, 2029.

The upcoming eleventh principal payment of \$350,000 and corresponding interest payment of \$16,819 are due on December 1, 2026. Additionally, an interest-only payment of \$12,881 is due on June 1, 2027. The total payment obligation for this period amounts to \$379,700.

Using a collection rate of 98%, it is necessary to impose a property tax levy of \$387,449 to ensure sufficient funds are collected to meet the payment obligations for the December 1, 2026 principal and interest (\$366,819) and the June 1, 2026 interest-only payment (\$12,881).

22-0-30000	BEGINNING FUND BALANCE	\$81,508
22-0-41001	PROPERTY TAXES: CURRENT	\$379,700
22-0-41002	PROPERTY TAXES: DELINQUENT	\$7,749
	<i>FUND 22 TOTAL REVENUE</i>	<i>\$468,957</i>
22-2-61001	BOND PRINCIPAL	\$350,000
22-2-61002	BOND INTEREST	\$29,700
	<i>FUND 22 TOTAL EXPENSES</i>	<i>\$379,700</i>

<u>Due Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
12/1/2026	\$350,000	\$16,819	\$366,819
6/1/2027	\$0	\$12,881	\$12,881
		Taxes needed to be received	\$379,700
		Collection Factor ÷ 0.98	\$7,749
		Total taxes to be imposed	\$387,449

General Ledger

Budget Analysis

User: Candace
 Printed: 04/27/2026 - 12:02PM
 Fiscal Year: 2027
 Fiscal Periods: All



PROPOSED 2026-2027 BUDGET

	2024	2025	2026	2026	2026	FTE	2027	2027	2027	2027
	Actual	Actual	Adopted	Estimated	Account	Description	Requested	Proposed	Approved	Adopted
DEBT SERVICE FUND					22					
REVENUES					R1					
FUND BALANCE	54,433.71	60,873.13	44,624.00	0.00	30000		81,508.00	0.00	0.00	0.00
PROPERTY TAXES CURRENT	358,849.04	368,750.51	372,407.00	0.00	41001		379,700.00	0.00	0.00	0.00
PROPERTY TAXES DELINQUEN	4,396.63	5,664.79	18,777.00	0.00	41002		7,749.00	0.00	0.00	0.00
AVAILABLE CASH	0.00	0.00	0.00	0.00	45025		0.00	0.00	0.00	0.00
REVENUES Totals:	417,679.38	435,288.43	435,808.00	0.00			468,957.00	0.00	0.00	0.00
REVENUES TOTALS:	417,679.38	435,288.43	435,808.00	0.00	2		468,957.00	0.00	0.00	0.00
EXPENSE					06					
BOND EXPENSE	305,000.00	320,000.00	335,000.00	0.00	61001		350,000.00	0.00	0.00	0.00
BOND PRINCIPAL	51,806.25	44,775.00	37,407.00	0.00	61002		29,700.00	0.00	0.00	0.00
BOND INTEREST	0.00	0.00	0.00	0.00	91025		0.00	0.00	0.00	0.00
TRANSFER OUT										
BOND EXPENSE Totals:	356,806.25	364,775.00	372,407.00	0.00			379,700.00	0.00	0.00	0.00
EXPENDITURES TOTALS:	356,806.25	364,775.00	372,407.00	0.00			379,700.00	0.00	0.00	0.00
SECTION 2 REVENUES	0.00	0.00	0.00	0.00			0.00	0.00	0.00	0.00
SECTION 2 EXPENSES	356,806.25	364,775.00	372,407.00	0.00			379,700.00	0.00	0.00	0.00
EXPENSE Totals:	(356,806.25)	(364,775.00)	(372,407.00)	0.00			(379,700.00)	0.00	0.00	0.00
(No Description)					5					
UNAPPROPRIATED	0.00	0.00	63,401.00	0.00	05		89,257.00	0.00	0.00	0.00
ENDING FUND BALANCE					92006					

2024	2025	2026	2026	2026	2027	2027	2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	63,401.00	0.00		UNAPPROPRIATED Totals:	0.00	89,257.00	0.00	0.00	0.00
0.00	0.00	63,401.00	0.00		EXPENDITURES TOTALS:	0.00	89,257.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	63,401.00	0.00		SECTION 2 EXPENSES	0.00	89,257.00	0.00	0.00	0.00
0.00	0.00	(63,401.00)	0.00		(No Description) Totals:	0.00	(89,257.00)	0.00	0.00	0.00
417,679.38	435,288.43	435,808.00	0.00		SECTION 1 REVENUES	0.00	468,957.00	0.00	0.00	0.00
356,806.25	364,775.00	435,808.00	0.00		SECTION 1 EXPENSES	0.00	468,957.00	0.00	0.00	0.00
60,873.13	70,513.43	0.00	0.00		DEBT SERVICE FUND Totals:	0.00	0.00	0.00	0.00	0.00
417,679.38	435,288.43	435,808.00	0.00		REPORT REVENUES	0.00	468,957.00	0.00	0.00	0.00
356,806.25	364,775.00	435,808.00	0.00		REPORT EXPENSES	0.00	468,957.00	0.00	0.00	0.00
60,873.13	70,513.43	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

SILVERTON FIRE DISTRICT

2026 - 2027

Fund 24: Volunteer Incentive Plan Summary

The Board of Directors established the Volunteer Incentive Plan on June 8, 1993, to provide recognition and encourage continued participation among the District’s volunteer members. The primary objective of the plan is to incentivize consistent attendance at drills and training sessions, thereby supporting ongoing education and ensuring a high standard of service to the public. The program also reinforces the District’s foundational reliance on volunteer personnel to deliver essential services.

The plan has undergone revisions by the Volunteer Incentive Plan Committee to ensure its continued relevance and effectiveness.

Funding for this program is provided through transfers from Fund 25 – Personnel Services. For the current fiscal year, a transfer of \$15,100 has been allocated to support the plan. Additionally, FICA and Medicare taxes associated with this plan will now be budgeted within this fund. These payroll tax expenses were previously covered under the Social Security line item (25-1-51004) in Fund 25.

24-0-30000	BEGINNING FUND BALANCE	\$58
24-0-45025	TRANSFER IN FROM FUND 25	\$15,100
	<i>FUND 24 TOTAL REVENUE</i>	<i>\$15,158</i>
24-1-51004	SOCIAL SECURITY	\$1,158
24-1-51014	VOLUNTEER INCENTIVE PLAN	\$14,000
	<i>FUND 24 TOTAL EXPENSES</i>	<i>\$15,158</i>

General Ledger

Budget Analysis

User: Candace
 Printed: 04/28/2026 - 8:22AM
 Fiscal Year: 2027
 Fiscal Periods: All



PROPOSED 2026-2027 BUDGET

	2024	2025	2026	2026	2026	2027	2027	2027	2027	2027	
	Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
	0.51	0.51	30.00	0.00	24 R1 30000	VOLUNTEER INCENTIVE PLAN REVENUES FUND BALANCE	0.00	58.00	0.00	0.00	0.00
	14,000.00	15,100.00	15,100.00	0.00	45025	TRANSFER IN (FUND 25)	0.00	15,100.00	0.00	0.00	0.00
	14,000.51	15,100.51	15,130.00	0.00		REVENUES Totals:	0.00	15,158.00	0.00	0.00	0.00
	14,000.51	15,100.51	15,130.00	0.00		REVENUES TOTALS:	0.00	15,158.00	0.00	0.00	0.00
	0.00	1,071.00	1,100.00	0.00	1 01 51004	(No Description) PAYROLL RELATED EXP SOCIAL SECURITY	0.00	1,158.00	0.00	0.00	0.00
	14,000.00	14,000.00	14,000.00	0.00	51014	VOLUNTEER INCENTIVE PLAN	0.00	14,000.00	0.00	0.00	0.00
	14,000.00	15,071.00	15,100.00	0.00		PAYROLL RELATED EXP Totals:	0.00	15,158.00	0.00	0.00	0.00
	14,000.00	15,071.00	15,100.00	0.00		EXPENDITURES TOTALS:	0.00	15,158.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
	14,000.00	15,071.00	15,100.00	0.00		SECTION 2 EXPENSES	0.00	15,158.00	0.00	0.00	0.00
	(14,000.00)	(15,071.00)	(15,100.00)	0.00		(No Description) Totals:	0.00	(15,158.00)	0.00	0.00	0.00
	0.00	0.00	30.00	0.00	5 05 92006	(No Description) UNAPPROPRIATED ENDING FUND BALANCE	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	30.00	0.00		UNAPPROPRIATED Totals:	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	30.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

2024	2025	2026	2026	2026	2027	2027	2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	30.00	0.00		SECTION 2 EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	(30.00)	0.00		(No Description) Totals:	0.00	0.00	0.00	0.00	0.00
14,000.51	15,100.51	15,130.00	0.00		SECTION 1 REVENUES	0.00	15,158.00	0.00	0.00	0.00
14,000.00	15,071.00	15,130.00	0.00		SECTION 1 EXPENSES	0.00	15,158.00	0.00	0.00	0.00
0.51	29.51	0.00	0.00		VOLUNTEER INCENTIVE PLAN	0.00	0.00	0.00	0.00	0.00
14,000.51	15,100.51	15,130.00	0.00		REPORT REVENUES	0.00	15,158.00	0.00	0.00	0.00
14,000.00	15,071.00	15,130.00	0.00		REPORT EXPENSES	0.00	15,158.00	0.00	0.00	0.00
0.51	29.51	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

SILVERTON FIRE DISTRICT

2026 - 2027

Fund 25: General Fund Summary and Description

Fund 25 serves as the general fund, or operations budget, for the fire district. It is structured into the following categories: Resources, Personnel Services, Materials and Services, Capital Outlay, Debt Service, Contingency, Transfers, and Ending Fund Balance.

GENERAL FUND 25 – RESOURCES

Beginning Fund Balance (Account 25-0-30000)

This amount represents a conservative estimate of the Ending Fund Balance from the prior fiscal year (also referred to as Beginning Cash on Hand for the new fiscal year). These carryover funds are budgeted and made available to support District operations from July through November, prior to the receipt of property tax revenues. By utilizing these available resources, the District can maintain uninterrupted services without the need to incur debt or borrow funds during the early part of the fiscal year. This estimate reflects anticipated balances at the close of fiscal year 2025–2026.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$1,469,970	\$1,463,039	\$1,410,000	\$1,466,000

Property Taxes Current (25-0-41001)

The Silverton Fire District relies mainly on property tax collections for revenue. The District’s 2025-2026 assessed value (AV) in Marion County, (excluding urban renewal) is \$1,806,467,499 and the portion of the District in Clackamas County is \$86,947,083. This gives a total 2025-2026 AV for the entire District of \$1,893,414,582. The counties will not have the figures for 2026-2027 until the end of September, so we use 2025-2026 AV figures. Based on growth estimates from the county assessor’s office in Marion and Clackamas Counties, we are projecting AV growth of 3.0% with a 95.2% collection rate. We estimate the AV for 2026-2027 will be \$1,950,217,019. Since Measure 47/50 was passed, the spread between AV and real market value (RMV) has buffered the District from the volatility of many of the other government’s revenue sources such as income taxes, business taxes, and building permit fees. As long as the total cost of general government services does not exceed \$10/\$1,000 of RMV on individual properties, then AV is allowed to grow at the 3 percent limit.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$1,749,242	\$1,808,601	\$1,854,088	\$1,930,314

Property Taxes Delinquent (25-0-41002)

Under Oregon law, taxpayers are eligible for a discount if they pay their property taxes in a timely manner. A 3% discount is applied when the full amount is paid by November 15, while a 2% discount is granted if at least two-thirds of the total amount due is paid by that date. As a result, even if all taxpayers pay on time, the District will not collect 100% of the taxes levied or billed due to these statutory discounts. Additionally, not all taxpayers fulfill their property tax obligations in the year they are billed. Amounts that go unpaid during the billing year are classified as "uncollectible." These uncollectible amounts eventually become delinquent taxes, which may be collected in subsequent years as previously levied revenue.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$22,414	\$23,045	\$93,483	\$97,327

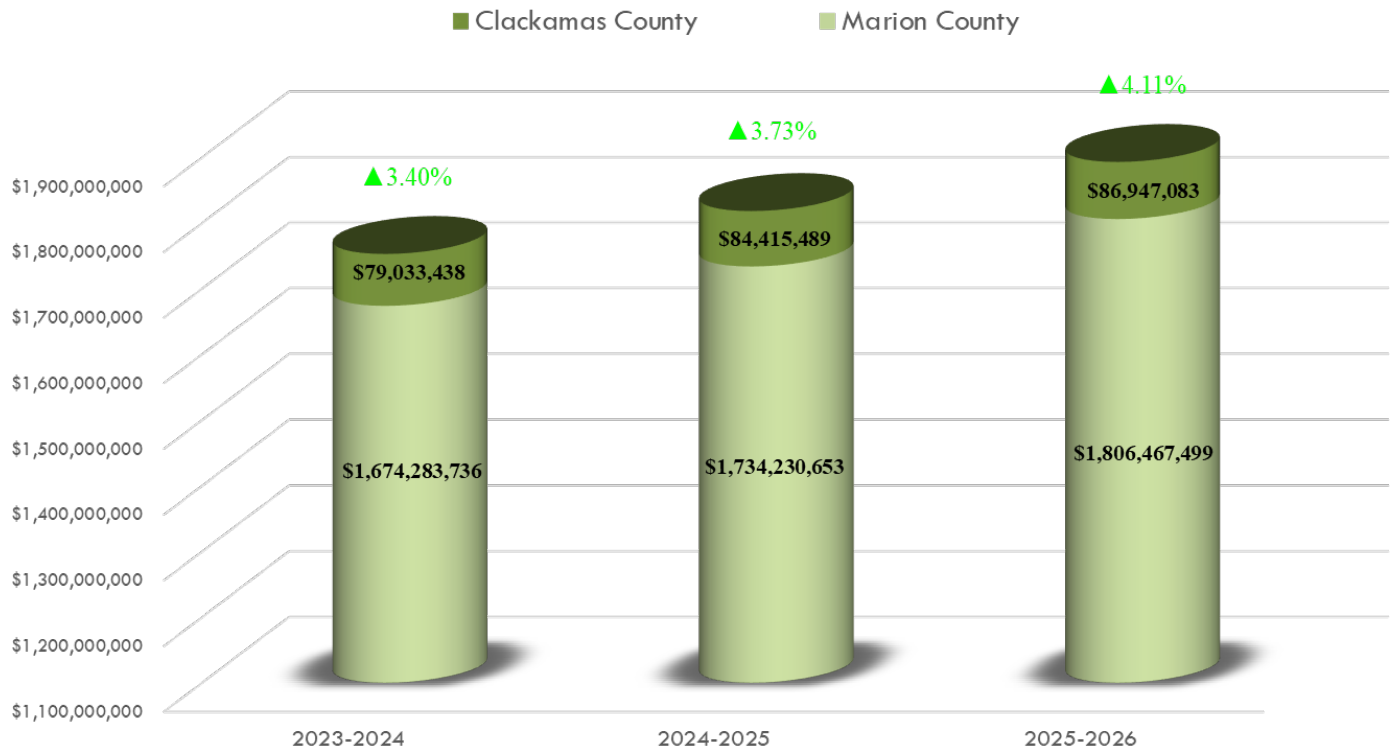
SILVERTON FIRE DISTRICT
2026 - 2027

PROPERTY TAX EVALUATION

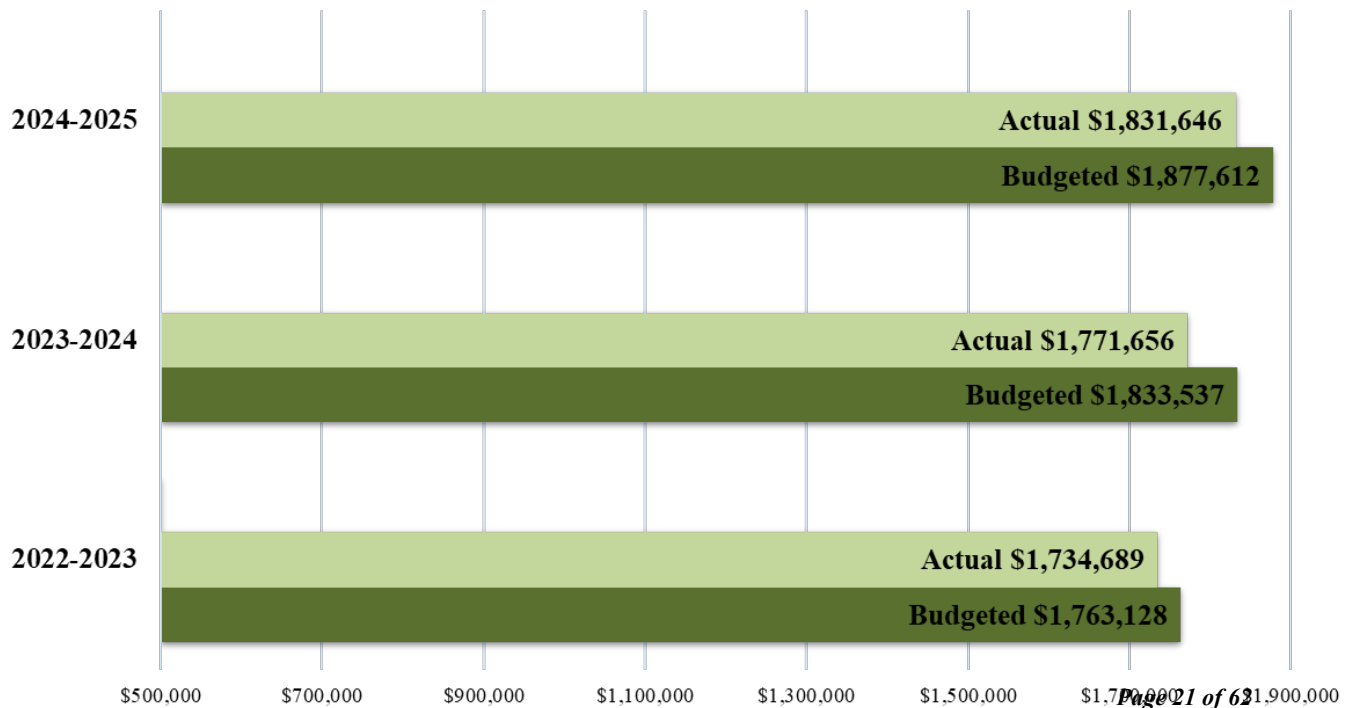
Permanent Tax Rate	1.0397
Est. Assessed Value (AV) Marion County	\$1,806,467,499
Clackamas County AV	\$86,947,083
Total Estimated AV	\$1,893,414,582
3% Statutory Increase & New Construction	0.03
Dollar Increase	\$56,802,437
Total With 3.0% Increase	\$1,950,217,019
Tax Rate	0.0010397
Est. Amount Rate Would Raise	\$2,027,640.64
Measure 5 Loss	\$0.00
Tax To Be Billed	\$2,027,640.64
Average Collection Factor	95.2%
Taxes Est. To Be Received	\$1,930,314
Discounts & Un-collectibles	\$97,327

SILVERTON FIRE DISTRICT 2026 - 2027

TAXABLE ASSESSED VALUE



PROPERTY TAX REVENUE



SILVERTON FIRE DISTRICT

2026 - 2027

Interest (Account 25-0-45002)

This account reflects interest revenue earned from the District’s financial holdings, including funds maintained in the Local Government Investment Pool (LGIP) and the District’s checking and money market accounts at Umpqua Bank in Silverton. Managed by the Oregon State Treasury, the LGIP offers competitive short-term interest rates, providing both liquidity and security for public funds. In recent years, LGIP yields have ranged from approximately 4.00% to over 4.50%, depending on market conditions.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$124,732	\$122,669	\$95,000	\$95,000

Rural Address Sign Program (Account 25-0-45007)

This account captures revenue from the District’s Rural Address Sign Program, which involves the sale and installation of metal address signs to District residents at cost. Each sign is priced at \$30, covering materials and installation. The program aims to improve public safety by ensuring that properties are clearly identified for emergency services. All program revenues are deposited into this account.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$450	\$120	\$300	\$300

Misc. Receipts (Account 25-0-45008)

This account includes revenue from various sources that do not fall within other specific categories. Typical examples include fees for fire report requests and other minor administrative services. Due to the irregular nature of these transactions, revenue in this account may fluctuate from year to year.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$6,231	\$17,600	\$5,000	\$5,000

Donations (Account 25-0-45014)

This account records funds received from donations made by individuals, families, or community organizations throughout the year. These contributions are typically unsolicited and may be designated for general support or specific District programs.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$1,765	\$2,850	\$1,500	\$2,000

Grant Revenue (Account 25-0-45068)

The 2026–2027 budget anticipates revenue from federal, state, and private grants to support equipment purchases, training, facility upgrades, and other operational needs. This revenue reflects the District’s commitment to pursuing alternative funding sources to reduce dependence on local taxes. Grant revenue is matched by corresponding expenditures in the Grant Expenses account to ensure compliance with grant conditions and accounting standards.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$0	\$80,623	\$135,000	\$140,000

SILVERTON FIRE DISTRICT

2026 - 2027

Conflagration Receipts (Account 25-0-45075)

This account records reimbursements from the State of Oregon for the deployment of District personnel and equipment in response to state-declared conflagrations.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$157,855	\$297,638	\$205,000	\$210,000

Out of District Charges (Account 25-0-46025)

This account includes revenues from services provided outside the District’s boundaries. It covers charges for emergency or support services delivered to non-residents on public roads, waterways, and railroad rights-of-way.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$0	\$0	\$1,200	\$1,200

<h3 style="margin: 0;">TOTAL GENERAL FUND 25 - RESOURCES</h3>

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$3,532,659	\$3,816,186	\$3,800,571	\$3,947,141

SILVERTON FIRE DISTRICT

2026 - 2027

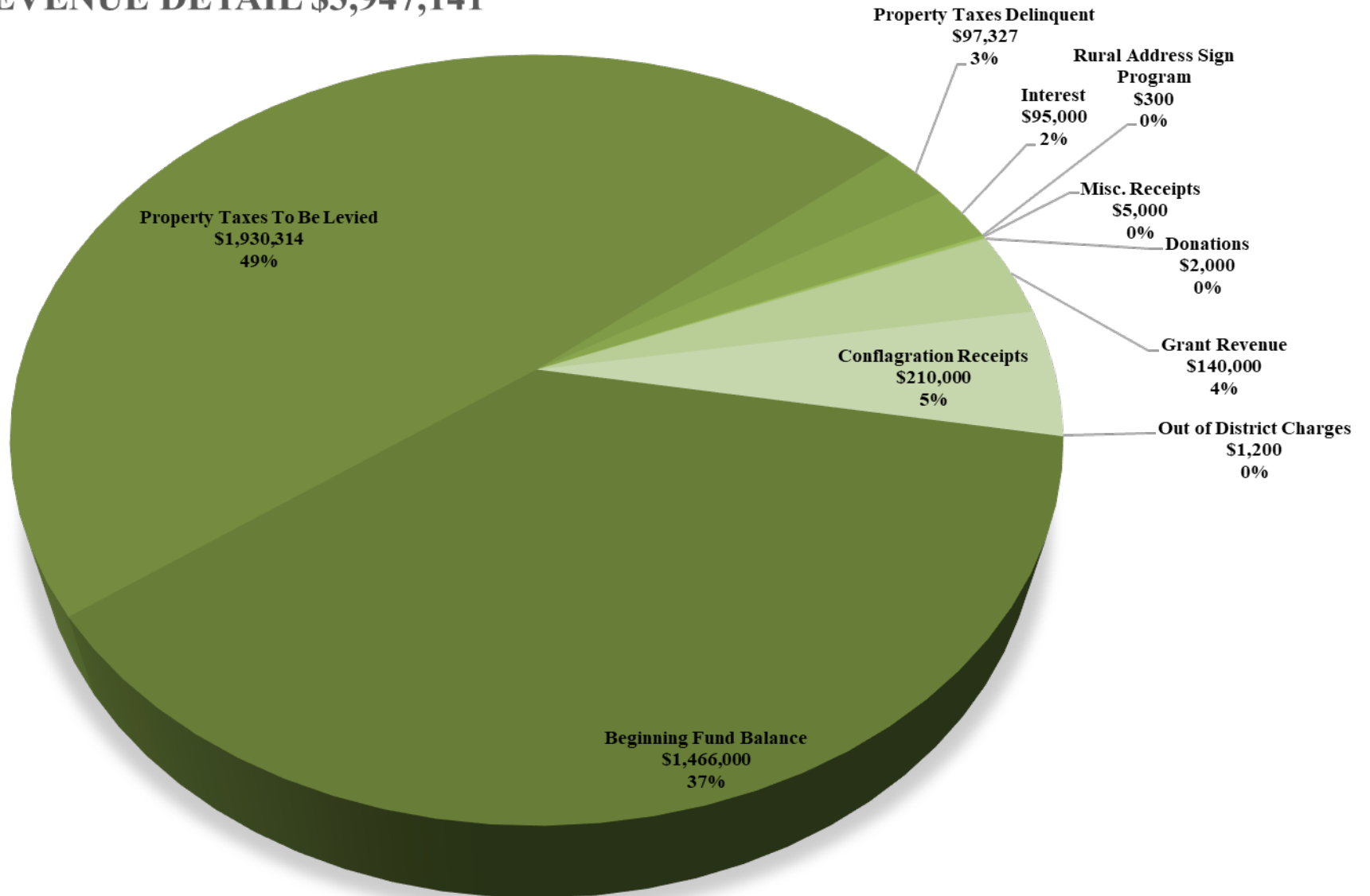
FUND 25 RESOURCES BY CATEGORY

Resources By Category	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed	% Change Over Previous Year	% of Budget
Beginning Fund Balance	\$1,469,970	\$1,463,039	\$1,410,000	\$1,466,000	4%	37.14%
Property Taxes To Be Levied	\$1,749,242	\$1,808,601	\$1,854,088	\$1,930,314	4%	48.90%
Property Taxes Delinquent	\$22,414	\$23,045	\$93,483	\$97,327	4%	2.47%
Interest	\$124,732	\$122,669	\$95,000	\$95,000	0%	2.41%
Rural Address Sign Program	\$450	\$120	\$300	\$300	0%	0.01%
Misc. Receipts	\$6,231	\$17,600	\$5,000	\$5,000	0%	0.13%
Donations	\$1,765	\$2,850	\$1,500	\$2,000	33%	0.05%
Grant Revenue	\$0	\$80,623	\$135,000	\$140,000	4%	3.55%
Conflagration Receipts	\$157,855	\$297,638	\$205,000	\$210,000	2%	5.32%
Hazmat Receipts	\$0	\$0	\$0	\$0	0%	0.00%
Out of District Charges	\$0	\$0	\$1,200	\$1,200	0%	0.03%
TOTAL RESOURCES	\$3,532,659	\$3,816,186	\$3,800,571	\$3,947,141	4%	100%

SILVERTON FIRE DISTRICT

2026 - 2027

REVENUE DETAIL \$3,947,141



SILVERTON FIRE DISTRICT

2026 - 2027

GENERAL FUND 25 – PERSONNEL SERVICES

Personnel (Account 25-1-51001)

Funds nine (9) FTE positions. The administration consistently evaluates and discusses ways to develop and refine staffing models aligned with the District’s needs.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$619,028	\$685,964	\$785,896	\$807,703

Workers Compensation Insurance (Account 25-1-51003)

These funds provide all career, volunteers, and directors with workers compensation coverage if they are injured while performing duties for the District. At this time, we do not know the extent of any premium increase.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$20,422	\$26,754	\$48,000	\$42,089

Social Security (Account 25-1-51004)

These funds pay the employer share of Social Security taxes on employee wages and volunteer stipends.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$59,191	\$73,998	\$71,602	\$74,794

Group Health Insurance (Account 25-1-51005)

This amount pays 90% of the health insurance premiums for 9 employees and includes medical, dental, and vision coverage with a \$1,000 major medical deductible. This change reflects an approximate 4.2% increase in medical, dental, and vision insurance premiums. The District purchases emergency medical transportation (MASA) memberships for directors and volunteers and their dependents.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$159,854	\$173,095	\$188,845	\$187,925

Group Life Insurance (Account 25-1-51006)

This fund provides term life, long term disability insurance, supplemental life and AD&D insurance for career staff. The District also provides Accidental Injury and Sickness insurance for volunteers and directors. This fund also includes term life and disability insurance and Public Safety Employee Assistance Plan (EAP) for volunteers and directors.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$15,561	\$14,173	\$17,602	\$17,323

SILVERTON FIRE DISTRICT

2026 - 2027

Public Employees Retirement System (PERS) (Account 25-1-51007)

Provides eligible District employees with retirement benefits through the Public Employees Retirement System (PERS). For the 2025–2027 biennium, the employer contribution rates are 34.03% for Tier 1 & 2 members and 28.64% for OPSRP members. In addition, the District covers the 6% employee contribution, offering a fully funded retirement benefit. The Board approved a maximum \$100 deferred compensation match for staff who participate in the Oregon Savings Growth Plan beginning July 1, 2023.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$222,312	\$252,439	\$335,775	\$345,426

Unemployment Insurance (Account 25-1-51008)

These funds provide the District with insurance coverage in the event an employee or volunteer files for unemployment benefits. We are a reimbursing employer so we do not pay unemployment tax. We reimburse the state only for claims paid out.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$108	\$4	\$1,200	\$1,200

Overtime (Account 25-1-51009)

Funds to pay overtime for staff callbacks due to structure fire and major alarms, emergency repair work or fire investigations. We may have to use some of this line item to pay off comp time balances at the end of the fiscal year if the employee’s balance exceeds the amount allowed by policy.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$63,586	\$117,196	\$75,000	\$85,000

Volunteers (Account 25-1-51010)

These funds are used for volunteer stipends when responding to alarms, attending drills, and other District activities.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$78,541	\$161,214	\$85,000	\$85,000

HRA-Health Reimbursement Accounts (Account 25-1-51012)

Funds in this account support Health Reimbursement Arrangement (HRA) accounts for each eligible staff member and may be used to reimburse qualifying medical expenses incurred by employees and their dependents. Currently, the District contributes \$300 to each staff member’s HRA account.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$16,800	\$19,200	\$21,600	\$32,400

Directors Expense (Account 25-1-51013)

Costs associated with board meetings and special events.

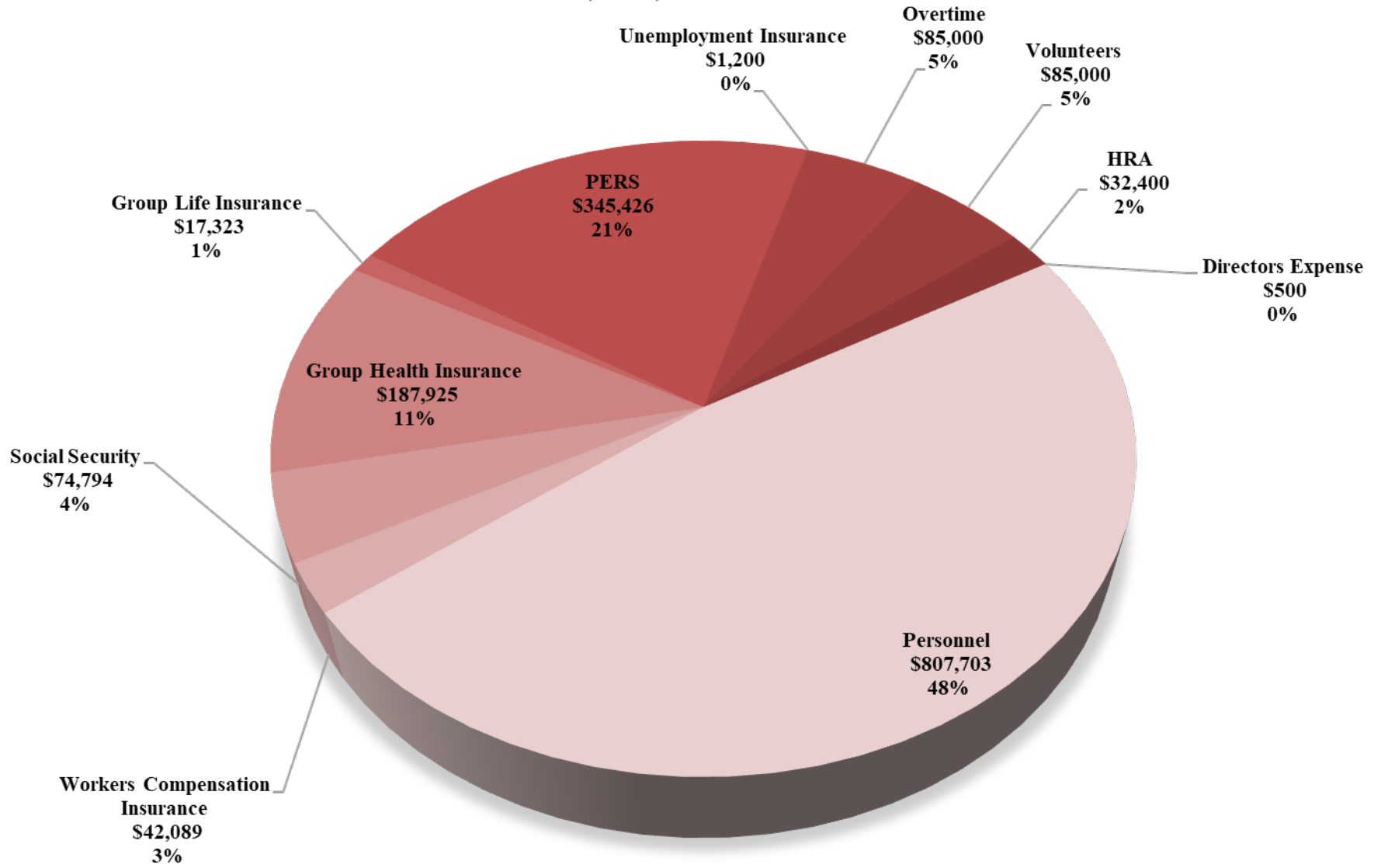
2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$49	\$0	\$500	\$500

SILVERTON FIRE DISTRICT
2026 - 2027

TOTAL GENERAL FUND 25 - PERSONNEL SERVICES			
2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$1,255,453	\$1,524,035	\$1,631,020	\$1,679,360

SILVERTON FIRE DISTRICT 2026 - 2027

PERSONNEL SERVICES DETAIL \$1,679,360



SILVERTON FIRE DISTRICT

2026 - 2027

GENERAL FUND 25 – MATERIAL & SERVICE EXPENSE

Office Supplies (Account 25-1-61001)

Covers the purchase of consumable office supplies, including paper, printer ink and toner, writing instruments, folders, envelopes, and letterhead.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$4,039	\$3,807	\$3,800	\$4,000

Dues & Subscriptions (Account 25-1-61002)

Provides funding for subscriptions to industry publications and membership dues for relevant fire service and professional associations.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$10,183	\$7,880	\$9,500	\$9,800

Contract Services (Account 25-1-61003)

Funds contracted services including data and finance software systems, alarm monitoring at Stations 1 and 8, and the District’s copier lease.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$29,440	\$35,801	\$45,000	\$48,525

Telephone (Account 25-1-61004)

Supports telephone services at all stations, radio control circuits, and cellular/data plans for apparatus-mounted iPads.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$14,866	\$14,578	\$20,000	\$18,000

Postage & Freight (Account 25-1-61005)

Covers expenses for mailing and shipping, including USPS postage and UPS charges for District correspondence.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$1,731	\$2,017	\$2,500	\$2,500

Utilities (Account 25-1-61006)

Funds utility services—electricity, water, gas, propane, and waste management—at District facilities, with continued efforts toward energy efficiency and cost control.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$42,820	\$46,777	\$48,000	\$50,000

SILVERTON FIRE DISTRICT

2026 - 2027

Election Expenses (Account 25-1-61007)

These funds are designated to cover expenses related to the May Special Election. Invoices from Clackamas and Marion counties are typically received in July following the election.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$7,174	\$0	\$10,000	\$6,000

Building Maintenance/Janitorial (Account 25-1-61008)

These funds are used to maintain the District facilities and grounds. This includes minor repairs and janitorial supplies for routine maintenance.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$20,805	\$30,230	\$30,000	\$45,000

LGIP Fees (Account 25-1-61009)

These funds cover fees incurred with our Local Government Investment Pool account.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$0	\$1	\$50	\$50

Annual Audit (Account 25-1-61011)

These funds pay for the annual audit.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$9,250	\$8,350	\$9,500	\$10,000

Employee Recognition (Account 25-1-61012)

This account funds recognition items and awards for staff and volunteers.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$2,777	\$1,425	\$3,500	\$3,500

Recruiting Expense (Account 25-1-61013)

This account funds advertisement expenses associated with recruiting new members. Examples would be advertisements placed in local publications, door-to-door mailings and printing of various types of information on postcards and fliers.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$2,183	\$552	\$2,500	\$2,500

Training Supplies (Account 25-1-61014)

This covers consumable training supplies like smoke fluid, material for training props, etc.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$2,014	\$1,508	\$2,000	\$2,500

SILVERTON FIRE DISTRICT

2026 - 2027

Training Expense (Account 25-1-61015)

These funds are used to pay for members attending classes, seminars, and other training. The funds also provide resident volunteer educational reimbursements and EMT training. Other costs that come out of this account are, Target Solutions account renewals for all members and online training curriculum fees for firefighter and EMR training and training coordinator contract fees.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$50,822	\$52,168	\$78,000	\$78,000

Conference Expense (Account 25-1-61016)

These funds are used to pay for sending members, including the Board, to various conferences and training sessions that are offered throughout the year, such as OFDDA, OFCA, SDAO, and OVFA.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$2,820	\$2,629	\$6,800	\$5,000

Shop Expense (Account 25-1-61017)

These funds pay for various shop tools and equipment, welding supplies, general shop maintenance items and other expendable supplies used in the shop.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$1,222	\$3,479	\$4,000	\$4,500

EMS Supplies (Account 25-1-61018)

This line item funds EMS supplies and equipment that the ambulance company does not supply us. There are some expendable supplies that the ambulance company requires us to purchase as initial inventory and then they replenish our supply as we use the items. We purchase other EMS related equipment out of this line item such as blood glucose meters, oxygen saturation monitors, airway equipment, and other items that don't qualify as a capital item.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$6,570	\$7,031	\$7,500	\$7,500

Insurance (Account 25-1-61019)

These funds are used to pay our annual insurance premium for comprehensive liability and physical damage on all district facilities and vehicles.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$69,934	\$75,710	\$82,000	\$95,000

Civil Service (Account 25-1-61020)

This line item provides funds for the Civil Service Commission to function.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$3,130	\$1,500	\$5,500	\$5,500

SILVERTON FIRE DISTRICT

2026 - 2027

Travel Expense (Account 25-1-61021)

These funds pay for lodging, food and travel related expenses for members attending training and conferences to benefit the District.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$5,967	\$992	\$6,000	\$7,800

Equipment Maintenance (Account 25-1-61022)

These funds are used to maintain all District equipment other than fire apparatus and vehicles. Includes repair and maintenance of items such as generators, portable pumps, chain saws and other tools.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$8,510	\$4,334	\$8,000	\$8,000

Uniform Allowance (Account 25-1-61023)

These funds provide District members with uniforms, jackets, badges, name tags and other uniform related items other than safety and personal protective type gear. We have over 75 members now and we are increasing this amount to accommodate the increased need for uniform and related items.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$8,972	\$9,782	\$12,000	\$13,000

Fuels & Lubricants (Account 25-1-61024)

These funds are used to purchase gasoline and diesel fuel used in all District vehicles. It is also used for engine oils, antifreeze, and transmission fluid.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$34,486	\$37,153	\$40,000	\$70,000

Rural Address Program Supplies (Account 25-1-61025)

These funds are for supplies used for the address signs that we sell to and install for district residents.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$358	\$209	\$650	\$700

Radio Maintenance (Account 25-1-61026)

These funds are used for communications maintenance costs. This includes the cost of needed repair of pagers, portable/mobile radios, and other communication equipment.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$6,170	\$4,843	\$7,500	\$10,000

SILVERTON FIRE DISTRICT

2026 - 2027

Computer Maintenance (Account 25-1-61027)

These funds are used for day to day routine network and computer maintenance costs. The capital outlay computer line item will continue to be used for computer and network hardware and software programs. We use technology for video conferencing, meetings, and training which requires ongoing IT support and maintenance.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$5,550	\$213	\$20,000	\$20,000

Legal Services (Account 25-1-61031)

These funds are used to obtain legal opinions and representation on a variety of issues. We use the legal consultation services from SDAO, however; there is still the need to have legal review of administrative matters from the Fire District legal firm.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$1,053	\$12,637	\$10,000	\$10,000

Firefighting Chemicals (Account 25-1-61032)

This line item is used for the purchase of all class A and B firefighting foam concentrates.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$0	\$0	\$1,500	\$1,500

Appliances (Account 25-1-61033)

This line funds firefighting nozzles, and various fire hose fittings and devices.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$2,572	\$309	\$2,500	\$2,500

Administrative Services (Account 25-1-61037)

This line item funds various day-to-day district expenses like vehicle registrations, mapping costs, driving record searches, station flags, employee assistance counseling, food for meetings.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$25,704	\$27,317	\$30,000	\$30,000

Safety/Protective Clothing (Account 25-1-61042)

This line funds safety glasses, N95 masks, coveralls, and other safety clothing other than firefighter protective turnouts and boots.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$7,329	\$4,384	\$7,000	\$7,000

Small Tools & Equipment (Account 25-1-61044)

This line funds hand tools, power tools, and other types of tools and equipment.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$3,889	\$3,137	\$8,500	\$8,500

SILVERTON FIRE DISTRICT

2026 - 2027

Hazmat Supplies (Account 25-1-61045)

This line funds absorbent material and other hazmat supplies used at emergencies to contain hazardous material spills and leaks.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$1,667	\$738	\$1,000	\$1,000

Dispatch Services (Account 25-1-61050)

These funds provide 9-1-1 answering and apparatus dispatching service user fees. The increase for this account is a 3% increase from fiscal year 25-26.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$94,142	\$99,698	\$102,874	\$106,006

Health & Welfare (Account 25-1-61056)

These funds are used to purchase meals for the two volunteer association meetings once a month as well as fund the District awards banquet for the volunteers.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$13,776	\$15,948	\$18,000	\$20,000

Vehicle Maintenance (Account 25-1-61057)

These funds are used to maintain all District apparatus and vehicles. This includes minor repairs and routine maintenance (oil filters, tires, tire chains, pump packing, valve repair, etc.). Should any major repairs such as engine, pump or transmission rebuilding be required, these funds would be inadequate to cover such a major expense and would require funds be appropriated from contingency.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$36,633	\$38,379	\$45,000	\$70,000

Major Fire Loss Expense (Account 25-1-61060)

These funds are for any expenses that may come about as a result of a major fire, such as food to feed crews, or other things we may need to deal with a major incident.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$745	\$0	\$1,000	\$1,000

Grant Expenditures (Account 25-1-61063)

The 2025-2026 budget reflects our goal of receiving funding from various grant opportunities.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$3,601	\$58,077	\$146,000	\$146,500

SILVERTON FIRE DISTRICT

2026 - 2027

Equipment Testing (Account 25-1-61064)

These funds are for all required equipment testing that requires an outside contractor and/or company to perform. Includes hydro testing for SCBA cylinders, fire extinguisher maintenance for all the District buildings and apparatus, an annual certification test for the aerial ladder truck and testing all of our fire hose and ground ladders.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$16,389	\$17,370	\$18,000	\$18,000

SCBA Maintenance (Account 25-1-61065)

These funds are for the required maintenance and repair of the District's 60 self-contained breathing apparatus, three rescue air supply systems and other respiratory equipment.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$5,389	\$4,756	\$6,000	\$6,000

Investigations (Account 25-1-61066)

These funds are for expenses relating to fire investigations.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$0	\$0	\$500	\$500

Conflagration Expenses (Account 25-1-61070)

These funds are for expenses relating to state conflagration activations that may not be reimbursed.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$143	\$4,451	\$2,000	\$2,000

Fire Prevention Supplies (Account 25-1-61092)

These funds are used to purchase fire prevention and public education handouts and materials. Expendable items related to fire prevention.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$1,342	\$991	\$1,800	\$2,000

Fire Prevention Expense (Account 25-1-61093)

These funds are for fire prevention related equipment and/or tools and purchasing code books.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$443	\$787	\$1,800	\$1,800

Health/Medical (Account 25-1-61094)

These funds pay for firefighter physical exams as recommended by National Fire Protection Association (NFPA 1582). It also covers OSHA required immunizations and other health related expenses for our members.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$5,940	\$3,072	\$15,000	\$15,000

SILVERTON FIRE DISTRICT

2026 - 2027

Protective Equipment Maintenance (Account 25-1-61095)

This line item is for the care and maintenance of firefighter turnouts and other protective equipment. NFPA requires that advanced inspections, moisture barrier testing and cleaning be done on these garments on an annual basis. In addition, these funds pay for repairs to firefighter protective gear and repairs/replacement parts of other types of personal protective equipment.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$988	\$2,335	\$4,500	\$4,500

TOTAL GENERAL FUND 25 - MATERIAL & SERVICE EXPENSE			
2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$573,541	\$647,354	\$887,274	\$981,181

SILVERTON FIRE DISTRICT

2026 - 2027

GENERAL FUND 25 – CAPITAL OUTLAY

Property Improvements (Account 25-1-71001)

These funds are used to provide any major repairs to district buildings and property.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$13,721	\$377	\$20,000	\$18,000

Protective Equipment (Account 25-1-71002)

These funds are used to purchase helmets, boots, turnout pants, coats, gloves, hoods, and other issued personal protective clothing and equipment. Increased amount to continue with replacing aged-out helmets and wildland PPE. Also due to 10-year age-out cycles of PPE we have additional gear that needs replacement.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$48,172	\$44,446	\$50,000	\$15,000

Major Equipment (Account 25-1-71003)

These funds are used for the purchase of fire and rescue related equipment.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$5,003	\$0	\$10,500	\$6,500

Communication Equipment (Account 25-1-71004)

These funds are used for the purchase of mobile and portable radios, pagers, alerting devices and base station radio equipment at our stations.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$3,135	\$3,206	\$8,500	\$8,500

Equipment Replacement (Account 25-1-71010)

This line item is normally used for the replacement of smaller vehicles and equipment that cost \$50,000 or less. The District received a generous donation in the amount of \$200,000 in 2025 towards the purchase of a new brush truck. The truck was purchased during the 25-26 fiscal year. Remaining funds of \$65,000 will be used to purchase tools, radio equipment, and hose to complete the apparatus.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$0	\$3,620	\$5,000	\$70,000

Hose Replacement (Account 25-1-71015)

Ongoing replacement of aging fire hose of various types and sizes. Typically, most fire hoses have a recommended life span of 10 years.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$0	\$0	\$6,500	\$5,500

SILVERTON FIRE DISTRICT

2026 - 2027

Computer Expense (Account 25-1-71138)

These funds are used to purchase computer servers, workstations, software and upgrades for existing programs and equipment as needed for all of district's computers and network system. These funds also provide technical services for configuration and setup of the network and computers.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$5,618	\$10,292	\$25,000	\$15,000

Training Equipment (Account 25-1-71139)

These funds are for various training related equipment and props, CPR training equipment, and some AV equipment.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$5,978	\$7,948	\$12,000	\$12,000

TOTAL GENERAL FUND 25 - CAPITAL OUTLAY			
2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$81,626	\$69,889	\$137,500	\$150,500

SILVERTON FIRE DISTRICT

2026 - 2027

GENERAL FUND 25 – CONTINGENCY & TRANSFERS

Contingency (Account 25-1-90001)

Contingency allows the District the ability to transfer appropriations into other categories during the year through resolution or a supplemental budget process. No more than 15% of the total appropriations of the fund can be transferred out of contingency with a resolution. Anything more than that requires adopting a supplemental budget. The District, by law, is authorized to do so only for expenditures not anticipated or determined at the time of budget adoption. The appropriation of contingency allows for a certain level of disaster preparedness.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$0	\$0	\$104,677	\$100,000

Transfer Out to Fund 24 (Account 25-1-91025)

Fund 24 is the Volunteer Incentive Plan.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$14,000	\$15,100	\$15,100	\$15,100

Transfer Out to Fund 29 (Account 25-1-91026)

Fund 29 is the Reserve Fund to save money for Buildings, Equipment, and Apparatus.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$100,000	\$100,000	\$100,000	\$100,000

Transfer Out to Fund 31 (Account 25-1-91027)

Fund 31 is the Personnel Expense Reserve Fund to save money for unforeseen personnel expenses.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$45,000	\$50,000	\$50,000	\$36,000

TOTAL GENERAL FUND 25 - CONTINGENCY & TRANSFERS			
2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$159,000	\$165,100	\$269,777	\$251,100

SILVERTON FIRE DISTRICT

2026 - 2027

GENERAL FUND 25 – UNAPPROPRIATED

Un-appropriated Ending Fund Balance (Account 25-5-92006)

Once established as un-appropriated, it cannot be expended in the current budget year except in an emergency situation created by civil disturbances or natural disaster. While listed as a requirement, it is actually a resource for the ensuing fiscal year. We have estimated five months of AP and payroll expenses that will be needed prior to tax money coming in November.

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$1,463,039	\$1,409,808	\$875,000	\$885,000

TOTAL GENERAL FUND 25 - UNAPPROPRIATED			
2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$1,463,039	\$1,409,808	\$875,000	\$885,000

TOTAL REQUIREMENTS - FUND 25			
2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$3,532,659	\$3,816,186	\$3,800,571	\$3,947,141
TOTAL RESOURCES - FUND 25			
2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed
\$3,532,659	\$3,816,186	\$3,800,571	\$3,947,141

SILVERTON FIRE DISTRICT

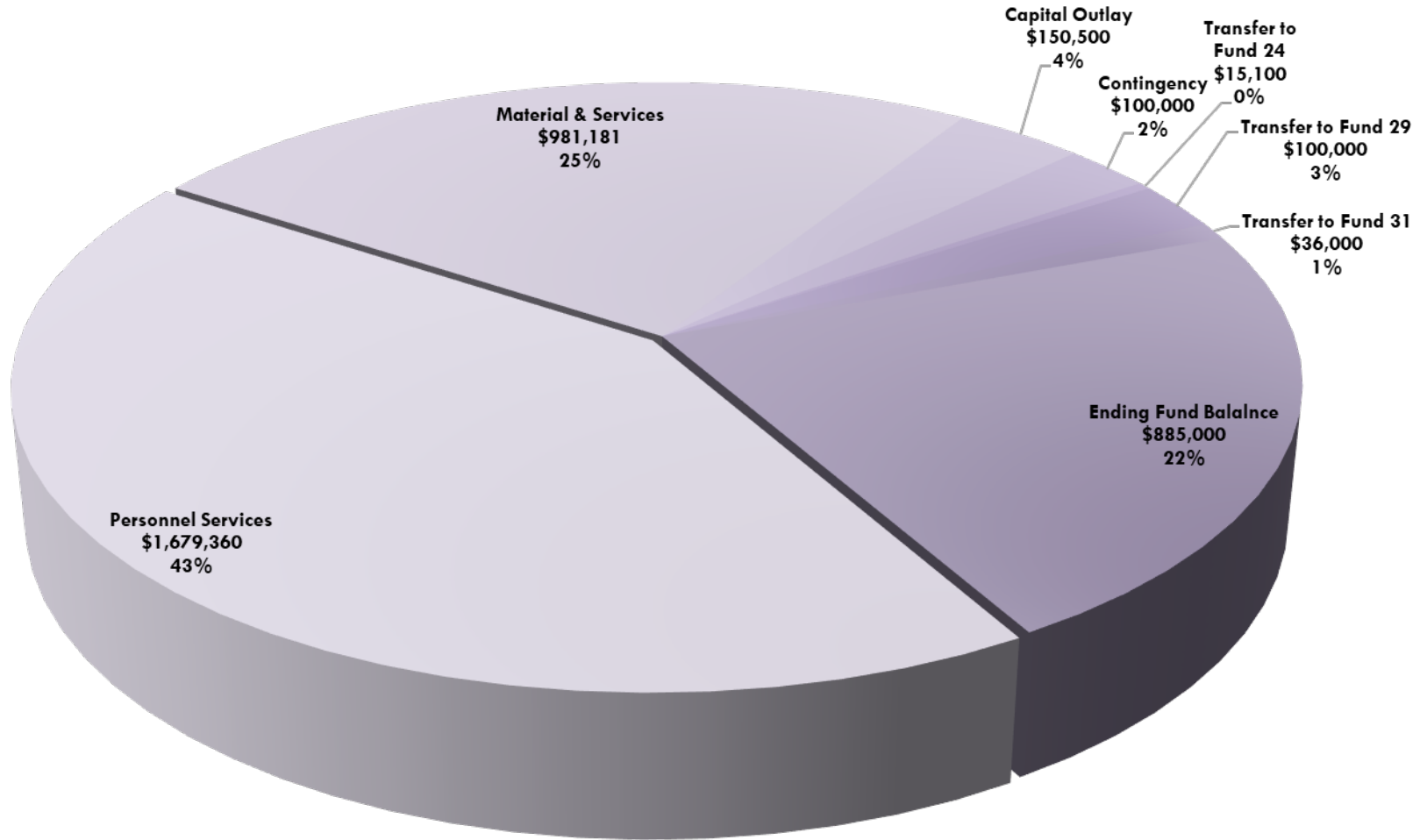
2026 - 2027

FUND 25 RESOURCES BY CATEGORY

Expenditure	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed	% Change Over Previous Year	% of Budget
Personnel Services	\$1,255,453	\$1,524,035	\$1,631,020	\$1,679,360	3%	42.55%
Material & Services	\$573,541	\$647,354	\$887,274	\$981,181	11%	24.86%
Capital Outlay	\$81,626	\$69,889	\$137,500	\$150,500	9%	3.81%
Contingency	\$0	\$0	\$104,677	\$100,000	-4%	2.53%
Transfer to Fund 24	\$14,000	\$15,100	\$15,100	\$15,100	0%	0.38%
Transfer to Fund 29	\$100,000	\$100,000	\$100,000	\$100,000	0%	2.53%
Transfer to Fund 31	\$45,000	\$50,000	\$50,000	\$36,000	-28%	0.91%
Ending Fund Balance	\$1,463,039	\$1,409,808	\$875,000	\$885,000	1%	22.42%
TOTAL RESOURCES	\$3,532,659	\$3,816,186	\$3,800,571	\$3,947,141	4%	100%

SILVERTON FIRE DISTRICT 2026 - 2027

FUND 25 SUMMARY \$3,947,141



General Ledger

Budget Analysis

User: Candace
 Printed: 04/27/2026 - 12:02PM
 Fiscal Year: 2027
 Fiscal Periods: All

PROPOSED 2026-2027 BUDGET



	2024	2025	2026	2026	2026	Description	FTE	2027	2027	2027	2027
	Actual	Actual	Adopted	Estimated	Account			Requested	Proposed	Approved	Adopted
					25	FIRE SUPPRESSION FUND					
					R1	REVENUES					
	1,469,969.67	1,463,039.00	1,410,000.00	0.00	30000	FUND BALANCE	0.00	1,466,000.00	0.00	0.00	0.00
	1,749,242.22	1,808,601.22	1,854,088.00	0.00	41001	PROPERTY TAXES CURRENT	0.00	1,930,314.00	0.00	0.00	0.00
	22,414.15	23,044.59	93,483.00	0.00	41002	PROPERTY TAXES DELINQUEN	0.00	97,327.00	0.00	0.00	0.00
	124,731.78	122,669.30	95,000.00	0.00	45002	INTEREST	0.00	95,000.00	0.00	0.00	0.00
	450.00	120.00	300.00	0.00	45007	RURAL ADDRESSING	0.00	300.00	0.00	0.00	0.00
	6,230.80	17,600.26	5,000.00	0.00	45008	MISC. RECEIPTS	0.00	5,000.00	0.00	0.00	0.00
	1,765.00	2,850.00	1,500.00	0.00	45014	DONATIONS	0.00	2,000.00	0.00	0.00	0.00
	0.00	80,623.35	135,000.00	0.00	45068	GRANT REVENUE	0.00	140,000.00	0.00	0.00	0.00
	157,855.38	297,638.22	205,000.00	0.00	45075	CONFLAGRATION RECEIPTS	0.00	210,000.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	46024	HAZMAT RECEIPTS	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	1,200.00	0.00	46025	OUT OF DISTRICT CHARGES	0.00	1,200.00	0.00	0.00	0.00
	3,532,659.00	3,816,185.94	3,800,571.00	0.00		REVENUES Totals:	0.00	3,947,141.00	0.00	0.00	0.00
	3,532,659.00	3,816,185.94	3,800,571.00	0.00		REVENUES TOTALS:	0.00	3,947,141.00	0.00	0.00	0.00
					1	PERSONNEL SERVICES					
					01	PAYROLL RELATED EXP					
	619,027.70	685,964.07	785,896.00	0.00	51001	PERSONNEL	9.00	807,703.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	51002	EXTRA PERSONNEL	0.00	0.00	0.00	0.00	0.00
	20,421.81	26,753.77	48,000.00	0.00	51003	WORKERS COMP COVERAGE	0.00	42,089.00	0.00	0.00	0.00
	59,190.79	73,997.58	71,602.00	0.00	51004	SOCIAL SECURITY	0.00	74,794.00	0.00	0.00	0.00
	159,854.16	173,094.77	188,845.00	0.00	51005	GROUP HEALTH INSURANCE	0.00	187,925.00	0.00	0.00	0.00
	15,561.15	14,172.50	17,602.00	0.00	51006	GROUP LIFE INSURANCE	0.00	17,323.00	0.00	0.00	0.00
	222,312.20	252,438.64	335,775.00	0.00	51007	PERS	0.00	345,426.00	0.00	0.00	0.00
	108.36	3.88	1,200.00	0.00	51008	UNEMPLOYMENT INSURANCE	0.00	1,200.00	0.00	0.00	0.00

2024	2025	2026	2026	2026	2027	2027	2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
63,586.27	117,195.62	75,000.00	0.00	51009	OVERTIME	0.00	85,000.00	0.00	0.00	0.00
78,541.07	161,213.77	85,000.00	0.00	51010	VOLUNTEERS	0.00	85,000.00	0.00	0.00	0.00
16,800.00	19,200.00	21,600.00	0.00	51012	MEDICAL SAVINGS PLAN	0.00	32,400.00	0.00	0.00	0.00
49.06	0.00	500.00	0.00	51013	DIRECTORS EXPENSES	0.00	500.00	0.00	0.00	0.00
1,255,452.57	1,524,034.60	1,631,020.00	0.00	02	PAYROLL RELATED EXP Totals: MATL SUPP & EXP	9.00	1,679,360.00	0.00	0.00	0.00
4,038.60	3,807.40	3,800.00	0.00	61001	OFFICE SUPPLIES	0.00	4,000.00	0.00	0.00	0.00
10,182.78	7,879.61	9,500.00	0.00	61002	DUES AND SUBSCRIPTIONS	0.00	9,800.00	0.00	0.00	0.00
29,440.14	35,801.38	45,000.00	0.00	61003	CONTRACT SERVICES	0.00	48,525.00	0.00	0.00	0.00
14,866.10	14,577.56	20,000.00	0.00	61004	TELEPHONE	0.00	18,000.00	0.00	0.00	0.00
1,731.00	2,017.43	2,500.00	0.00	61005	POSTAGE AND FREIGHT	0.00	2,500.00	0.00	0.00	0.00
42,820.17	46,776.96	48,000.00	0.00	61006	UTILITIES	0.00	50,000.00	0.00	0.00	0.00
7,174.39	0.00	10,000.00	0.00	61007	ELECTION EXPENSES	0.00	6,000.00	0.00	0.00	0.00
20,805.38	30,230.01	30,000.00	0.00	61008	BUILDING MAINT./JANITORIAL	0.00	45,000.00	0.00	0.00	0.00
0.30	0.50	50.00	0.00	61009	LGIP FEES	0.00	50.00	0.00	0.00	0.00
9,250.00	8,350.00	9,500.00	0.00	61011	ANNUAL AUDIT	0.00	10,000.00	0.00	0.00	0.00
2,777.04	1,425.06	3,500.00	0.00	61012	EMPLOYEE RECOGNITION	0.00	3,500.00	0.00	0.00	0.00
2,183.43	552.28	2,500.00	0.00	61013	RECRUITING EXPENSE	0.00	2,500.00	0.00	0.00	0.00
2,014.00	1,508.05	2,000.00	0.00	61014	TRAINING SUPPLIES	0.00	2,500.00	0.00	0.00	0.00
50,821.64	52,167.77	78,000.00	0.00	61015	TRAINING EXPENSE	0.00	78,000.00	0.00	0.00	0.00
2,820.00	2,629.01	6,800.00	0.00	61016	CONFERENCE EXPENSE	0.00	5,000.00	0.00	0.00	0.00
1,221.64	3,478.54	4,000.00	0.00	61017	SHOP EXPENSE	0.00	4,500.00	0.00	0.00	0.00
6,570.19	7,031.22	7,500.00	0.00	61018	EMS SUPPLIES	0.00	7,500.00	0.00	0.00	0.00
69,934.00	75,710.00	82,000.00	0.00	61019	INSURANCE	0.00	95,000.00	0.00	0.00	0.00
3,130.16	1,500.00	5,500.00	0.00	61020	CIVIL SERVICE	0.00	5,500.00	0.00	0.00	0.00
5,967.15	991.85	6,000.00	0.00	61021	TRAVEL EXPENSE	0.00	7,800.00	0.00	0.00	0.00
8,510.49	4,334.11	8,000.00	0.00	61022	EQUIPMENT MAINTENANCE	0.00	8,000.00	0.00	0.00	0.00
8,972.39	9,782.23	12,000.00	0.00	61023	UNIFORM ALLOWANCE	0.00	13,000.00	0.00	0.00	0.00
34,485.98	37,153.10	40,000.00	0.00	61024	FUELS AND LUBRICANTS	0.00	70,000.00	0.00	0.00	0.00
358.20	208.70	650.00	0.00	61025	RURAL ADDRESSING	0.00	700.00	0.00	0.00	0.00
6,169.58	4,843.31	7,500.00	0.00	61026	RADIO MAINTENANCE	0.00	10,000.00	0.00	0.00	0.00
5,550.20	212.95	20,000.00	0.00	61027	COMPUTER MAINTENANCE	0.00	20,000.00	0.00	0.00	0.00

2024	2025	2026	2026	2026	2027	2027	2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
1,053.00	12,636.75	10,000.00	0.00	61031	LEGAL SERVICES	0.00	10,000.00	0.00	0.00	0.00
0.00	0.00	1,500.00	0.00	61032	FIREFIGHTING CHEMICALS	0.00	1,500.00	0.00	0.00	0.00
2,571.98	309.48	2,500.00	0.00	61033	APPLIANCES	0.00	2,500.00	0.00	0.00	0.00
25,703.95	27,316.62	30,000.00	0.00	61037	ADMINISTRATION SERVICES	0.00	30,000.00	0.00	0.00	0.00
7,328.53	4,383.58	7,000.00	0.00	61042	SAFETY/PROTECTIVE CLOTHI	0.00	7,000.00	0.00	0.00	0.00
3,889.17	3,137.37	8,500.00	0.00	61044	SMALL TOOLS AND EQUIPMEN	0.00	8,500.00	0.00	0.00	0.00
1,667.15	738.37	1,000.00	0.00	61045	HAZMAT SUPPLIES	0.00	1,000.00	0.00	0.00	0.00
94,142.47	99,698.34	102,874.00	0.00	61050	DISPATCH SERVICES	0.00	106,006.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	61055	MEDICAL MEMBERSHIPS	0.00	0.00	0.00	0.00	0.00
13,775.50	15,948.08	18,000.00	0.00	61056	HEALTH AND WELFARE	0.00	20,000.00	0.00	0.00	0.00
36,633.11	38,378.94	45,000.00	0.00	61057	VEHICLE MAINTENANCE	0.00	70,000.00	0.00	0.00	0.00
745.48	0.00	1,000.00	0.00	61060	MAJOR FIRE LOSS EXPENSE	0.00	1,000.00	0.00	0.00	0.00
3,601.29	58,076.52	146,000.00	0.00	61063	GRANT EXPENDITURES	0.00	146,500.00	0.00	0.00	0.00
16,389.25	17,369.50	18,000.00	0.00	61064	EQUIPMENT TESTING	0.00	18,000.00	0.00	0.00	0.00
5,388.50	4,755.55	6,000.00	0.00	61065	SCBA MAINTENANCE	0.00	6,000.00	0.00	0.00	0.00
0.00	0.00	500.00	0.00	61066	INVESTIGATIONS	0.00	500.00	0.00	0.00	0.00
143.39	4,451.40	2,000.00	0.00	61070	CONFLAGRATION EXPENSES	0.00	2,000.00	0.00	0.00	0.00
1,342.40	990.52	1,800.00	0.00	61092	FIRE PREVENTION SUPPLIES	0.00	2,000.00	0.00	0.00	0.00
443.40	787.38	1,800.00	0.00	61093	FIRE PREVENTION	0.00	1,800.00	0.00	0.00	0.00
5,940.00	3,071.52	15,000.00	0.00	61094	HEALTH/MEDICAL	0.00	15,000.00	0.00	0.00	0.00
987.53	2,335.01	4,500.00	0.00	61095	PROTECTIVE EQUIP MAINT	0.00	4,500.00	0.00	0.00	0.00
573,541.05	647,353.96	887,274.00	0.00		MATL SUPP & EXP Totals:	0.00	981,181.00	0.00	0.00	0.00
				03	CAPITAL OUTLAY					
13,720.62	376.52	20,000.00	0.00	71001	PROPERTY IMPROVEMENTS M	0.00	18,000.00	0.00	0.00	0.00
48,171.55	44,446.37	50,000.00	0.00	71002	PROTECTIVE EQUIPMENT	0.00	15,000.00	0.00	0.00	0.00
5,003.45	0.00	10,500.00	0.00	71003	MAJOR EQUIPMENT	0.00	6,500.00	0.00	0.00	0.00
3,135.14	3,205.64	8,500.00	0.00	71004	COMMUNICATION EQUIPMENT	0.00	8,500.00	0.00	0.00	0.00
0.00	3,620.00	5,000.00	0.00	71010	EQUIPMENT REPLACEMENT	0.00	70,000.00	0.00	0.00	0.00
0.00	0.00	6,500.00	0.00	71015	HOSE REPLACEMENT	0.00	5,500.00	0.00	0.00	0.00
5,618.02	10,292.49	25,000.00	0.00	71138	COMPUTER EXPENSE	0.00	15,000.00	0.00	0.00	0.00
5,977.60	7,947.93	12,000.00	0.00	71139	TRAINING EQUIPMENT	0.00	12,000.00	0.00	0.00	0.00
81,626.38	69,888.95	137,500.00	0.00		CAPITAL OUTLAY Totals:	0.00	150,500.00	0.00	0.00	0.00

2024	2025	2026	2026	2026	2026	2027	2027	2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted	
0.00	0.00	104,677.00	0.00	04 90001	CONTINGENCY CONTINGENCIES	0.00	100,000.00	0.00	0.00	0.00	
0.00	0.00	104,677.00	0.00		CONTINGENCY Totals:	0.00	100,000.00	0.00	0.00	0.00	
14,000.00	15,100.00	15,100.00	0.00	07 91025	TRANSFER OUT (FUND 24)	0.00	15,100.00	0.00	0.00	0.00	
100,000.00	100,000.00	100,000.00	0.00	91026	TRANSFER OUT (FUND 29)	0.00	100,000.00	0.00	0.00	0.00	
45,000.00	50,000.00	50,000.00	0.00	91027	TRANSFER OUT (FUND 31)	0.00	36,000.00	0.00	0.00	0.00	
159,000.00	165,100.00	165,100.00	0.00		TRANSFER OUT Totals:	0.00	151,100.00	0.00	0.00	0.00	
0.00	0.00	0.00	0.00	08 93001	DEBT SERVICE LEASE PRINCIPAL	0.00	0.00	0.00	0.00	0.00	
0.00	0.00	0.00	0.00	93002	LEASE INTEREST	0.00	0.00	0.00	0.00	0.00	
0.00	0.00	0.00	0.00		DEBT SERVICE Totals:	0.00	0.00	0.00	0.00	0.00	
2,069,620.00	2,406,377.51	2,925,571.00	0.00		EXPENDITURES TOTALS:	9.00	3,062,141.00	0.00	0.00	0.00	
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00	
2,069,620.00	2,406,377.51	2,925,571.00	0.00		SECTION 2 EXPENSES	9.00	3,062,141.00	0.00	0.00	0.00	
(2,069,620.00)	(2,406,377.51)	(2,925,571.00)	0.00		PERSONNEL SERVICES Totals:	(9.00)	(3,062,141.00)	0.00	0.00	0.00	
0.00	0.00	875,000.00	0.00	5 05 92006	(No Description) UNAPPROPRIATED ENDING FUND BALANCE	0.00	885,000.00	0.00	0.00	0.00	
0.00	0.00	875,000.00	0.00		UNAPPROPRIATED Totals:	0.00	885,000.00	0.00	0.00	0.00	
0.00	0.00	875,000.00	0.00		EXPENDITURES TOTALS:	0.00	885,000.00	0.00	0.00	0.00	
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00	
0.00	0.00	875,000.00	0.00		SECTION 2 EXPENSES	0.00	885,000.00	0.00	0.00	0.00	
0.00	0.00	(875,000.00)	0.00		(No Description) Totals:	0.00	(885,000.00)	0.00	0.00	0.00	

2024	2025	2026	2026	2026	2027	2027	2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
3,532,659.00	3,816,185.94	3,800,571.00	0.00		SECTION 1 REVENUES	0.00	3,947,141.00	0.00	0.00	0.00
2,069,620.00	2,406,377.51	3,800,571.00	0.00		SECTION 1 EXPENSES	9.00	3,947,141.00	0.00	0.00	0.00
1,463,039.00	1,409,808.43	0.00	0.00		FIRE SUPPRESSION FUND Totals:	(9.00)	0.00	0.00	0.00	0.00
3,532,659.00	3,816,185.94	3,800,571.00	0.00		REPORT REVENUES	0.00	3,947,141.00	0.00	0.00	0.00
2,069,620.00	2,406,377.51	3,800,571.00	0.00		REPORT EXPENSES	9.00	3,947,141.00	0.00	0.00	0.00
1,463,039.00	1,409,808.43	0.00	0.00		REPORT TOTALS:	(9.00)	0.00	0.00	0.00	0.00

SILVERTON FIRE DISTRICT

2026 - 2027

Fund 29: Reserve Fund Summary

The Board of Directors established this fund on May 11, 2010, to accumulate resources for the purchase of fire apparatus, equipment, facilities, and related maintenance as needed. In accordance with Local Budget Law (ORS 294.346; ORS 280.050), a reserve fund is the appropriate mechanism for carrying funds forward from year to year. Expenditures are formally appropriated and paid directly from the reserve fund. Additionally, the governing body is required to review the fund at least every 10 years to determine whether it should be continued or discontinued. The most recent review occurred at the regular Board meeting on May 14, 2020.

We propose transferring \$100,000 from the General Fund to the Reserve Fund.

Building Reserve Account (29-1-71001) \$56,000

- Station 1 furnace replacement: \$30,000
- Station 1 water heater replacement: \$10,000
 - Drill tower/burn room work: \$2,500
 - City Hall siren relocation: \$5,000
- Station 1 building maintenance: \$8,500

Equipment Reserve Account (29-1-71003) \$67,000

- Replacement of expired structural and wildland PPE: \$30,000
 - Hose replacement: \$25,000
- AED and air monitor replacement: \$12,000

Apparatus Reserve Account (29-1-71010) \$85,500

- Type 6 Brush Truck: \$40,000
- B487 Engine repair: \$28,000
- E416 Transmission Replacement \$11,800
 - L408 Head Gasket Repair \$5,700

29-0-30000	BEGINNING FUND BALANCE	\$787,940
29-0-45025	TRANSFER IN FROM FUND 25	\$100,000
	FUND 29 TOTAL REVENUE	\$887,940
29-1-71001	BUILDING RESERVE	\$56,000
29-1-71003	EQUIPMENT RESERVE	\$67,000
29-1-71010	APPARATUS RESERVE	\$85,500
	FUND 29 TOTAL EXPENDITURES	\$208,500
29-1-92006	FUND 29 RESERVED BALANCE	\$679,440

General Ledger

Budget Analysis

User: Candace
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 Fiscal Year: 2027
 Fiscal Periods: All



PROPOSED 2026-2027 BUDGET

	2024	2025	2026	2026	2026	Description	FTE	2027	2027	2027	2027	2027
	Actual	Actual	Adopted	Estimated	Account			Requested	Proposed	Approved	Adopted	
					29	RESERVE						
					R1	REVENUES						
	728,599.63	781,114.71	880,296.00	0.00	30000	FUND BALANCE	0.00	787,940.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	45014	DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00
	100,000.00	100,000.00	100,000.00	0.00	45025	TRANSFER IN (FUND 25)	0.00	100,000.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	45075	CONFLAGRATION RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00
	828,599.63	881,114.71	980,296.00	0.00		REVENUES Totals:	0.00	887,940.00	0.00	0.00	0.00	0.00
	828,599.63	881,114.71	980,296.00	0.00		REVENUES TOTALS:	0.00	887,940.00	0.00	0.00	0.00	0.00
					1	(No Description)						
					03	CAPITAL OUTLAY						
	10,520.69	6,271.49	50,000.00	0.00	71001	BUILDING RESERVE	0.00	56,000.00	0.00	0.00	0.00	0.00
	36,964.23	1,500.75	20,000.00	0.00	71003	EQUIPMENT RESERVE	0.00	67,000.00	0.00	0.00	0.00	0.00
	0.00	78,086.23	125,000.00	0.00	71010	APPARATUS RESERVE	0.00	85,500.00	0.00	0.00	0.00	0.00
	47,484.92	85,858.47	195,000.00	0.00		CAPITAL OUTLAY Totals:	0.00	208,500.00	0.00	0.00	0.00	0.00
					04	CONTINGENCY						
	0.00	0.00	0.00	0.00	90001	CONTINGENCIES	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00		CONTINGENCY Totals:	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	785,296.00	0.00	09	RESERVED FOR FUTURE						
	0.00	0.00	785,296.00	0.00	92006	RESERVE FUND FIRE	0.00	679,440.00	0.00	0.00	0.00	0.00
	0.00	0.00	785,296.00	0.00		RESERVED FOR FUTURE Totals:	0.00	679,440.00	0.00	0.00	0.00	0.00
	47,484.92	85,858.47	980,296.00	0.00		EXPENDITURES TOTALS:	0.00	887,940.00	0.00	0.00	0.00	0.00

2024	2025	2026	2026	2026	2027	2027	2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
47,484.92	85,858.47	980,296.00	0.00		SECTION 2 EXPENSES	0.00	887,940.00	0.00	0.00	0.00
(47,484.92)	(85,858.47)	(980,296.00)	0.00		(No Description) Totals:	0.00	(887,940.00)	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5	(No Description)	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	05	UNAPPROPRIATED	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	92006	ENDING FUND BALANCE	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		UNAPPROPRIATED Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		(No Description) Totals:	0.00	0.00	0.00	0.00	0.00
828,599.63	881,114.71	980,296.00	0.00		SECTION 1 REVENUES	0.00	887,940.00	0.00	0.00	0.00
47,484.92	85,858.47	980,296.00	0.00		SECTION 1 EXPENSES	0.00	887,940.00	0.00	0.00	0.00
781,114.71	795,256.24	0.00	0.00		RESERVE Totals:	0.00	0.00	0.00	0.00	0.00
828,599.63	881,114.71	980,296.00	0.00		REPORT REVENUES	0.00	887,940.00	0.00	0.00	0.00
47,484.92	85,858.47	980,296.00	0.00		REPORT EXPENSES	0.00	887,940.00	0.00	0.00	0.00
781,114.71	795,256.24	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

SILVERTON FIRE DISTRICT

2026 - 2027

Fund 30: Capital Projects Fund Summary

The Capital Projects Fund is budgeted with an opening fund balance of \$0, as all projects were completed during Fiscal Year 2025–26. The remaining balance of \$7127 was transferred to Fund 29 Capital Reserve by Resolution 26-368 adopted in January 2026. In accordance with Oregon Budget Law, this fund will continue to be presented in the budget for the subsequent three fiscal years.

30-0-30000	BEGINNING FUND BALANCE	\$0
30-0-41002	INTEREST EARNED	\$0
30-0-41003	MISC RECEIPTS	\$0
	<i>FUND 30 TOTAL REVENUE</i>	<i>\$0</i>
30-3-71001	PROPERTY IMPROVEMENTS MAJOR	\$0
30-3-71005	RESCUE EQUIPMENT	\$0
30-3-71006	MAJOR EQUIPMENT	\$0
30-3-71008	SCOTTS MILLS STATION	\$0
	<i>FUND 30 TOTAL EXPENSES</i>	<i>\$0</i>
30-5-92006	<i>FUND 30 ENDING BALANCE</i>	<i>\$0</i>

General Ledger

Budget Analysis

User: Candace
 Printed: 04/27/2026 - 12:02PM
 Fiscal Year: 2027
 Fiscal Periods: All



PROPOSED 2026-2027 BUDGET

	2024	2025	2026	2026	2026	Description	FTE	2027	2027	2027	2027
	Actual	Actual	Adopted	Estimated	Account			Requested	Proposed	Approved	Adopted
	0.00	0.00	0.00	0.00	30	2015 CAPITAL IMPROVEMENT					
					A1	CASH IN BANK					
					11023	ZION BANK/SAVINGS	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00		CASH IN BANK Totals:	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00		ASSETS TOTALS:	0.00	0.00	0.00	0.00	0.00
	45,925.85	45,925.85	16,127.00	0.00	R1	REVENUES					
					30000	FUND BALANCE	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	41002	INTEREST EARNED	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	41003	MISC. RECIEPTS	0.00	0.00	0.00	0.00	0.00
	45,925.85	45,925.85	16,127.00	0.00		REVENUES Totals:	0.00	0.00	0.00	0.00	0.00
	45,925.85	45,925.85	16,127.00	0.00	1	REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
					07	(No Description)					
	0.00	0.00	0.00	0.00	91026	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
						TRANSFER OUT (FUND 29)					
	0.00	0.00	0.00	0.00		TRANSFER OUT Totals:	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00		SECTION 2 EXPENSES	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00		(No Description) Totals:	0.00	0.00	0.00	0.00	0.00
					2	(No Description)					

2024	2025	2026	2026	2026	2026	2027	2027	2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted	
0.00	0.00	0.00	0.00	02	MATL SUPP & EXP						
0.00	0.00	0.00	0.00	61008	LEGAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	91020	TRANSFER IN	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		MATL SUPP & EXP Totals:	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		(No Description) Totals:	0.00	0.00	0.00	0.00	0.00	0.00
				3	(No Description)						
				03	CAPITAL OUTLAY						
0.00	30,823.51	16,127.00	0.00	71001	PROPERTY IMPROVEMENTS M	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	71002	ENGINES	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	71003	SCBA	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	71005	RESCUE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
0.00	2,800.00	0.00	0.00	71006	MAJOR EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	71008	SCOTTS MILLS STATION	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	71009	SILVERTON MAIN STATION	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	71011	DRILL TOWER & GROUNDS	0.00	0.00	0.00	0.00	0.00	0.00
0.00	33,623.51	16,127.00	0.00		CAPITAL OUTLAY Totals:	0.00	0.00	0.00	0.00	0.00	0.00
0.00	33,623.51	16,127.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
0.00	33,623.51	16,127.00	0.00		SECTION 2 EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
0.00	(33,623.51)	(16,127.00)	0.00		(No Description) Totals:	0.00	0.00	0.00	0.00	0.00	0.00
				4	(No Description)						
				04	CONTINGENCY						

2024	2025	2026	2026	2026	2027	2027	2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00	90001	CONTINGENCIES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		CONTINGENCY Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		(No Description) Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		(No Description)					
				5	UNAPPROPRIATED					
0.00	0.00	0.00	0.00	05	ENDING FUND BALANCE	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	92006	UNAPPROPRIATED Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		(No Description) Totals:	0.00	0.00	0.00	0.00	0.00
45,925.85	45,925.85	16,127.00	0.00		SECTION 1 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	33,623.51	16,127.00	0.00		SECTION 1 EXPENSES	0.00	0.00	0.00	0.00	0.00
45,925.85	12,302.34	0.00	0.00		2015 CAPITAL IMPROVEMENT	0.00	0.00	0.00	0.00	0.00

2024	2025	2026	2026	2026	2027	2027	2027	2027	2027	2027	2027	2027
Actual	Actual	Adopted	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted	Adopted
45,925.85	45,925.85	16,127.00	0.00			REPORT REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
0.00	33,623.51	16,127.00	0.00			REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
45,925.85	12,302.34	0.00	0.00			REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00	0.00

SILVERTON FIRE DISTRICT

2026 - 2027

Fund 31: Personnel Expense Reserve Summary

The Board of Directors established this fund during its April 12, 2016 meeting to provide a financial reserve for unforeseen and non-routine personnel expenses. It also serves as a funding source for accrued employee benefits payable upon separation from the district. Budgeted amounts in this fund account for both current and anticipated liabilities, including accrued vacation, workers' compensation, Social Security, pension contributions, and unemployment insurance assessments.

Fiscal Year 2025–2026 was the final year of a three-year staffing grant awarded through the Oregon State Fire Marshal (OSFM) Capacity Grant Program, originally received in FY 2023. The grant included a graduated match requirement of 10% in year one, 25% in year two, and 50% in year three.

OSFM has approved a six-month extension for the Silverton Fire District, allowing grant funding to continue through December 2026. The District's match requirement will remain at 50% during this extension period. Any unexpended grant funds as of December 2026 must be returned to OSFM; accordingly, up to \$100,000 has been budgeted for potential reimbursement of unused funds.

The District has budgeted \$35,000 in anticipation of the OSFM Summer Wildland Upstaffing Grant for the 2026-2027 fiscal year; however, official award notification has not yet been received. If the District is not awarded the grant, these funds will not be expended.

The beginning fund balance includes approximately \$141,408 in remaining OSFM Capacity Grant revenue. To support ongoing personnel-related obligations, a transfer of \$36,000 from the General Fund (Fund 25) is budgeted for the current fiscal year.

31-0-30000	BEGINNING FUND BALANCE	\$401,747
31-0-45008	MISC RECEIPTS	\$0
31-0-45025	TRANSFER IN FROM FUND 25	\$36,000
31-0-45068	GRANT REVENUE	\$35,000

FUND 31 TOTAL REVENUE **\$472,747**

31-1-51001	PERSONNEL	\$16,215
31-1-51003	WORKERS COMP	\$3,022
31-1-51004	SOCIAL SECURITY	\$8,664
31-1-51005	GROUP HEALTH INSURANCE	\$4,038
31-1-51006	GROUP LIFE INSURANCE	\$125
31-1-51007	PERS	\$33,776
31-1-51009	OVERTIME	\$7,500
31-1-51010	VOLUNTEERS	\$24,181
31-1-51012	MEDICAL SAVINGS PLAN	\$900
31-1-51013	ACCRUED LEAVE PAYOUTS	\$66,000
31-1-61037	ADMINISTRATIVE SERVICES	\$100,000

FUND 31 TOTAL EXPENSES **\$264,421**

31-1-92006	<i>FUND 31 RESERVED BALANCE</i>	\$208,326
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General Ledger

Budget Analysis

User: Candace
 Printed: 04/27/2026 - 12:03PM
 Fiscal Year: 2027
 Fiscal Periods: All



PROPOSED 2026-2027 BUDGET

	2024	2025	2026	2026	2026	Description	FTE	2027	2027	2027	2027
	Actual	Actual	Adopted	Estimated	Account			Requested	Proposed	Approved	Adopted
	258,884.80	593,592.48	510,171.00	0.00	31 R1 30000	PERSONNEL EXPENSE RESERV REVENUES FUND BALANCE	1.00	401,747.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	41001	PROPERTY TAXES CURRENT	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	41002	PROPERTY TAXES DELINQUEN	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	45002	INTEREST	0.00	0.00	0.00	0.00	0.00
	239.04	0.00	0.00	0.00	45008	MISC RECEIPTS	0.00	0.00	0.00	0.00	0.00
	45,000.00	50,000.00	50,000.00	0.00	45025	TRANSFER IN (FUND 25)	0.00	36,000.00	0.00	0.00	0.00
	367,852.00	0.00	35,000.00	0.00	45068	GRANT REVENUE	0.00	35,000.00	0.00	0.00	0.00
	671,975.84	643,592.48	595,171.00	0.00		REVENUES Totals:	1.00	472,747.00	0.00	0.00	0.00
	671,975.84	643,592.48	595,171.00	0.00		REVENUES TOTALS:	1.00	472,747.00	0.00	0.00	0.00
	58,991.30	54,600.32	59,016.00	0.00	I 01 51001	(No Description) PAYROLL RELATED EXP PERSONNEL	1.00	16,215.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	51002	EXTRA PERSONNEL	0.00	0.00	0.00	0.00	0.00
	28.77	31.72	7,800.00	0.00	51003	WORKERS COMP COVERAGE	0.00	3,022.00	0.00	0.00	0.00
	4,856.60	6,744.82	8,914.00	0.00	51004	SOCIAL SECURITY	0.00	8,664.00	0.00	0.00	0.00
	6,577.73	13,761.05	16,730.00	0.00	51005	HEALTH INSURANCE	0.00	4,038.00	0.00	0.00	0.00
	284.99	393.92	519.00	0.00	51006	GROUP LIFE INSURANCE	0.00	125.00	0.00	0.00	0.00
	1,551.46	21,250.92	31,651.00	0.00	51007	RETIREMENT (PERS)	0.00	33,776.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	51008	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00
	4,492.51	10,275.04	25,000.00	0.00	51009	OVERTIME	0.00	7,500.00	0.00	0.00	0.00
	0.00	23,177.00	25,000.00	0.00	51010	VOLUNTEERS	0.00	24,181.00	0.00	0.00	0.00
	1,600.00	2,400.00	2,400.00	0.00	51012	MEDICAL SAVINGS PLAN	0.00	900.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	51013	ACCRUED LEAVE PAYOUTS	0.00	66,000.00	0.00	0.00	0.00

2024	2025	2026	2026	2026	2027	2027	2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
78,383.36	132,634.79	177,030.00	0.00		PAYROLL RELATED EXP Totals:	1.00	164,421.00	0.00	0.00	0.00
				02	MATL SUPP & EXP					
0.00	0.00	1,500.00	0.00	61023	UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	61037	ADMINISTRATIVE SERVICES	0.00	100,000.00	0.00	0.00	0.00
0.00	0.00	6,000.00	0.00	61042	SAFETY/PROTECTIVE CLOTHII	0.00	0.00	0.00	0.00	0.00
0.00	0.00	7,500.00	0.00		MATL SUPP & EXP Totals:	0.00	100,000.00	0.00	0.00	0.00
				09	RESERVED FOR FUTURE					
0.00	0.00	410,641.00	0.00	92006	PERSONNEL RESERVE	0.00	208,326.00	0.00	0.00	0.00
0.00	0.00	410,641.00	0.00		RESERVED FOR FUTURE Totals:	0.00	208,326.00	0.00	0.00	0.00
78,383.36	132,634.79	595,171.00	0.00		EXPENDITURES TOTALS:	1.00	472,747.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
78,383.36	132,634.79	595,171.00	0.00		SECTION 2 EXPENSES	1.00	472,747.00	0.00	0.00	0.00
(78,383.36)	(132,634.79)	(595,171.00)	0.00		(No Description) Totals:	(1.00)	(472,747.00)	0.00	0.00	0.00
				2	(No Description)					
0.00	0.00	0.00	0.00	02	MATL SUPP & EXP	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	91020	RESERVE TRANSFER IN	0.00	0.00	0.00	0.00	0.00
				91025	RESERVE TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		MATL SUPP & EXP Totals:	0.00	0.00	0.00	0.00	0.00
				06	BOND EXPENSE					
0.00	0.00	0.00	0.00	61001	BOND PRINCIPAL	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	61002	BOND INTEREST	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		BOND EXPENSE Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

2024	2025	2026	2026	2026	2027	2027	2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		(No Description) Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5	(No Description)					
0.00	0.00	0.00	0.00	05	UNAPPROPRIATED					
0.00	0.00	0.00	0.00	92006	ENDING FUND BALANCE	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		UNAPPROPRIATED Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		(No Description) Totals:	0.00	0.00	0.00	0.00	0.00
671,975.84	643,592.48	595,171.00	0.00		SECTION 1 REVENUES	1.00	472,747.00	0.00	0.00	0.00
78,383.36	132,634.79	595,171.00	0.00		SECTION 1 EXPENSES	1.00	472,747.00	0.00	0.00	0.00
593,592.48	510,957.69	0.00	0.00		PERSONNEL EXPENSE RESERY	0.00	0.00	0.00	0.00	0.00
671,975.84	643,592.48	595,171.00	0.00		REPORT REVENUES	1.00	472,747.00	0.00	0.00	0.00
78,383.36	132,634.79	595,171.00	0.00		REPORT EXPENSES	1.00	472,747.00	0.00	0.00	0.00
593,592.48	510,957.69	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

