

**RESOLUTION NO. 03-2026**  
**Adopting the Budget, Levy Taxes, and Making**  
**Appropriations for the Fiscal Year**  
**Beginning July 1, 2026 and Ending June 30, 2027**

**WHEREAS**, the Budget Committee of the Lebanon Fire District met on April 14, 2026, and approved the budget for the Fiscal Year 2026/2027 and,

**WHEREAS**, the Budget Committee of the Lebanon Fire District desires to use the permanent tax rate as their basis to levy taxes, and

**WHEREAS**, the Board of Directors of the Lebanon Fire District conducted a public hearing May 12, 2026 on the recommended, budget.

**BE IT RESOLVED**, that the Board of Directors of the Lebanon Fire District hereby adopts the budget in the total of \$15,995,078. This budget is now on file at 1050 W Oak St, Lebanon, Oregon.

**BE IT RESOLVED**, that the amounts for the fiscal year beginning July 1, 2026, and for the purposes shown below are hereby appropriated:

<b>General Fund</b>		<b>Debt Service Fund</b>	
Suppression	\$4,220,572	Debt Service	\$1,033,341
Fire Prevention	\$773,655	<b>Total Debt Service Fund</b>	
Legislation	\$119,950	<b>Requirements</b>	<b>\$1,033,341</b>
Finance and Administration	\$732,123		
Maintenance	\$422,010	<b>Enterprise Fund</b>	
Training	\$336,028	Ambulance Services	\$4,281,024
Volunteer	\$212,929	<b>Total Enterprise Fund</b>	
		<b>Requirements</b>	<b>\$4,281,024</b>
<b>Non-Departmental</b>		<b>Reserve Fund</b>	
Contingency	\$500,000	Buildings	\$540,000
Transfers Out	\$544,634	Employee	\$750,000
Personnel Services	\$170,000	Equipment	\$662,825
<b>Total General Fund</b>		<b>Total Reserve Fund</b>	
<b>Requirements</b>	<b>\$8,031,901</b>	<b>Requirements</b>	<b>\$1,952,825</b>

<b>Total Appropriations, All Funds</b>	<b>\$15,299,091</b>
Total Unappropriated Funds	\$695,987
<b>Total Adopted Budget</b>	<b>\$15,995,078</b>

**BE IT RESOLVED**, that the Board of Directors of the Lebanon Fire District hereby imposes the taxes provided for in the adopted budget at the rate of \$2.26 per \$1000 of assessed value for

operations and \$1,033,341 for general obligation bonds; and that these taxes are imposed and categorized for tax year 2026/2027 upon the ad valorem assessed value of all taxable property within the District.

**IT IS FURTHER RESOLVED**, that the Budget Officer of the Lebanon Fire District certifies to the County Clerk and County Assessor, the tax levy made by this resolution and shall file with them a copy of the budget as finally adopted.

Passed and adopted by a vote of \_\_\_ for, \_\_\_ against and \_\_\_ abstention(s) this 12<sup>th</sup> day of May, 2026.

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**Board of Directors President**

**ATTEST:**

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**Board of Directors Secretary/Treasurer**