

PHILOMATH FIRE & RESCUE

April 18, 2024

Budget Committee Meeting

Location: Consumer Power Inc. 6990 W Hills Road, Philomath, OR 97370

6:30 pm

- I. ROLL CALL/ CALL TO ORDER- The Budget Committee Meeting was called to order at 18:30 by Office Administrator Ashley Scott. Board members present were Rick Brand, Daphne Phillips, Joe Brier, and Doug Edmonds. Board member not present was Ken Corbin. Budget Committee members present were Christopher McMorran, Greg Phelps, Jerry Wolcott, Anton Grube. Budget Committee member not present was Van Hunsaker. Staff members present included Fire Chief Chancy Ferguson, Deputy Chief Rich Saalsaa, Office Administrator Ashley Scott, Staff Captain Viktor Bovbjerg, Lieutenant Levi Schell, Resident Volunteer Kolton Guilford, Volunteer Colby Sager, and Resident Volunteer Allan Aguirre-Burk.

- II. Nominate Chairperson- **Nomination was made by Jerry Wolcott to have Christopher McMorran as our Board Committee Chairperson. Daphne Phillips seconded the nomination. The nomination passed 8-0.**

- III. Discussion- Chief Ferguson welcomed the committee and conveyed appreciation for their willingness to serve the community in this capacity. Accomplishments by the district were discussed and included in the Budget Hearing Presentation document. The accomplishments included \$66,000 total grant funds received. Moving the District from three to ten months carryover. Conflagration responses totaled \$42,000. The Budget Message was discussed with the committee including the theme of this year is looking towards the people of our department. Also, an increased call volume continues to break records- year after year. The City of Philomath's Urban Renewal District costs our District \$54,484 per year. The closure of Interfor may impact the 2025-2026 Fiscal Year by removing \$42,000 from the District.
Administrative Program- Scott discussed the items included in the Administrative Program. Transfers from the General Fund to Reserves are noted within this program. Discussions included increases in Postage/Shipping is due to the district's intent to mail a newsletter to district residents in the next fiscal year. The Conference line item was moved to Education and Training for a more concise way to account for expenses next year. There was also an increase in

Community Involvement due to an additional event for the community added to the Winter/Spring. Wellness is a new category for this fiscal year. With the focus of the budget being our people, we must allocate funds to better serve our employees and volunteers. Miscellaneous Expense was also increased to accommodate for the unexpected expenses and the potential need of residents Annexing into the District. The process was explained to the Budget Committee where the District fronts the cost of the Annexation into the Fire District and the residents reimburse the district. With the recent change in law to allow no contiguous addition, preparation was made in case those annexations are pursued. The lack of increase to utilities was also discussed by staff and the committee.

EMS Program- Chief Ferguson noted that increased call volume and increased vendor pricing necessitate the increase in the supply budget. The purchase of medical bags was also mentioned.

Suppression Program- Chief Ferguson discussed this program including Small Hand Tools and Rescue Ropes.

Safety Program- Chief Ferguson discussed this program. Explanation of the budgeting process for Turnouts: two turnouts will be purchased and enough money for three sets will be added to the Equipment Reserve line item.

Training Program- Captain Bovbjerg described the importance of group and individual professional development training for our staff and volunteers. Maintaining a robust Resident Volunteer and Volunteer force is an important legacy for the District. Building the Training Facility will be a multi-year process to establish a multi-decade facility. Updating training equipment to currently utilized equipment will help bridge the gap between the emergency response and training program equipment. The restructuring of the Classes & Conferences line item was restructured to include a line item from Administration Program that was moved which explained the increase in that budget item.

Prevention & Public Education- Deputy Chief Saalsaa discussed the changes in this program, considering the future of the program to be Risk Reduction because the Prevention & Public Education is working. Changes in funding due to increased FA/CPR Classes and utilization of a future part time program coordinator. Monthly classes at Knife River in Albany have helped to increase this line item as well. Public Service line items include Address Posts and Chimney Rods- build goodwill with the community at no additional cost to them.

Emergency Communications & Mapping- Chief Ferguson explained the lack of increase in this program and that the current needs are being met.

Buildings & Grounds- Chief Ferguson discussed the Buildings & Grounds budgeting. Projects for this program include painting Station 203.

Vehicle Equipment- Chief Ferguson discussed this program. The lack of increase of the Gas & Oil line item was discussed in depth and there was no need to increase this item this year.

Personnel- Chief Ferguson discussed COLA increase. July 1 will be bringing on two firefighters to help with increased call volume and decreased volunteer retention throughout the nation. Also, the addition of a part time staff member to facilitate the CPR Program.

Bond Funds- Chief Ferguson reviewed the revenue to be anticipated for the repayment of the GO Bond. The district is unable to pay off this Bond earlier than contracted.

General Fund Resources and Expenditures- Chief Ferguson discussed the utilization of the same method of budgeting that was utilized in the current fiscal year. Again, the choice was made to include a Contingency Line item to help with Carry Over for next year.

Reserves- Discussion led by Chief Ferguson. Grube wanted to extend his continued focus as a community member to keep putting money away in reserves for future expenditures, instead of utilizing another Bond.

Building & Land Reserves: Project includes Building a Training Facility at Station 201.

Vehicle Reserves: Project includes Refurbishing the FEPP Heavy Brush Truck.

Equipment Reserves: \$40,000 added to help with future SCBA replacements, turnout replacements, and preparing for future expenses with the Drone Program.

McMorran asked the committee for any adjustments or final thoughts to the proposed budget. McMorran expressed his appreciation with the method of presentation.

Phelps moved to approve the budget as proposed by the budget officer be moved to the Fire Board. Edmonds seconded. Approved with 8-0.

IV. PUBLIC COMMENT – None.

V. ADJOURNMENT – Meeting adjourned at 19:53.

 5/8/2024

PHILOMATH FIRE & RESCUE

April 18, 2024

Budget Committee Meeting

Location: Consumer Power Inc. 6990 W Hills Road, Philomath, OR 97370

6:30 pm

This meeting will be held in person and will be available remotely:

Join Zoom Meeting

<https://us06web.zoom.us/j/85789498234?pwd=S2hPYmFZQ1ZpbHYyUmRBdC9XS>

[HRvQT09](#)

Meeting ID: **857 8949 8234** Passcode: **860360**

I. ROLL CALL/ CALL TO ORDER

Nominate Chairperson

II. Discussion

Administrative Program

EMS Program

Suppression Program

Safety Program

Training Program

Prevention & Public Education

Emergency Communications & Mapping

Buildings & Grounds

Vehicle Equipment

Personnel

Bond Funds

Reserves

III. PUBLIC COMMENT

IV. ADJOURNMENT

Additional Information and remote access can also be found on our website:

[2024-2025 Budget Committee Hearing April 18, 2024](#)



2023-2024 Strategic Plan Accomplishments

Awarded Grants

Oregon State Fire Marshall Staffing **\$35,000**

Oregon State Fire Marshall Community Outreach **\$10,000**

Special Districts Association of Oregon Cyber Security **\$3,500**

NARCAN Grant through Save Lives Oregon **\$10,000**

Benton Community Foundation- Rope Rescue Program **\$7,500**

A. Administrative Program

Civil Service Rules

Progress on Personnel Policies

Personnel Promotions

Union MOUs for FSLA Work period, changed Daytime firefighter to a shift position

Mutual Aid and Auto Aid Agreement Updates with Corvallis Fire, Lincoln County

Response to Ransomware Attack of Linn County Dispatch Center

Volunteer Appreciation Dinner

Purchased and Implemented new District Computers

10 Months Carryover (Increased from 3 months in 2022)

B. EMS Program

Positive Patient Feedback

C. Suppression Program

Purchase and Install Trash Pumps on 244 & 241

Multiple Conflagration responses throughout the state **\$42,000**

Ice event response

D. Safety Program

2023-2024 Strategic Plan Accomplishments

SCBA Air Compressor CO Monitor Repair

All Paid Responders received an Additional Set of Turnouts (Due to abundance of back-to-back calls-Cancer Prevention)

All Fire Responders received fire rated particulate protection hoods- Cancer Prevention

E. Training Program

Full resident volunteer program

Training Schedule created and internal audit of staff members training records
EMR Class

Burn to Learn

Volunteer Fire Academy

CPR Recertification

OSFM Company Inspection Training Program

Pediatric Advanced Life Support Certification

Company Fire Inspector Certification

F. Prevention & Public Education Program

Extensive community involvement:

Philomath Chamber of Commerce Events, National Night Out, Donated Fire Truck Rides to many local fundraisers, Parade of Lights, Frolic Parade, Philomath Community Network, Benton County Fire Defense Board, Christmas Tree Lighting, Veterans Day Flag Raising at Middle School, Safety Town, Benton County Juvenile Department, Chili Competition.

G. Emergency Communications Program

Active 911 Update

Heat Map on our Website

Formed Drone Program

2023-2024 Strategic Plan Accomplishments

H. Building & Grounds Program

- Training Manufactured Home Removed at Station 201
- Extensive repairs done by volunteers on buildings
- Hose tower roof replacement
- 203 Generator install
- Electronic Reader Board

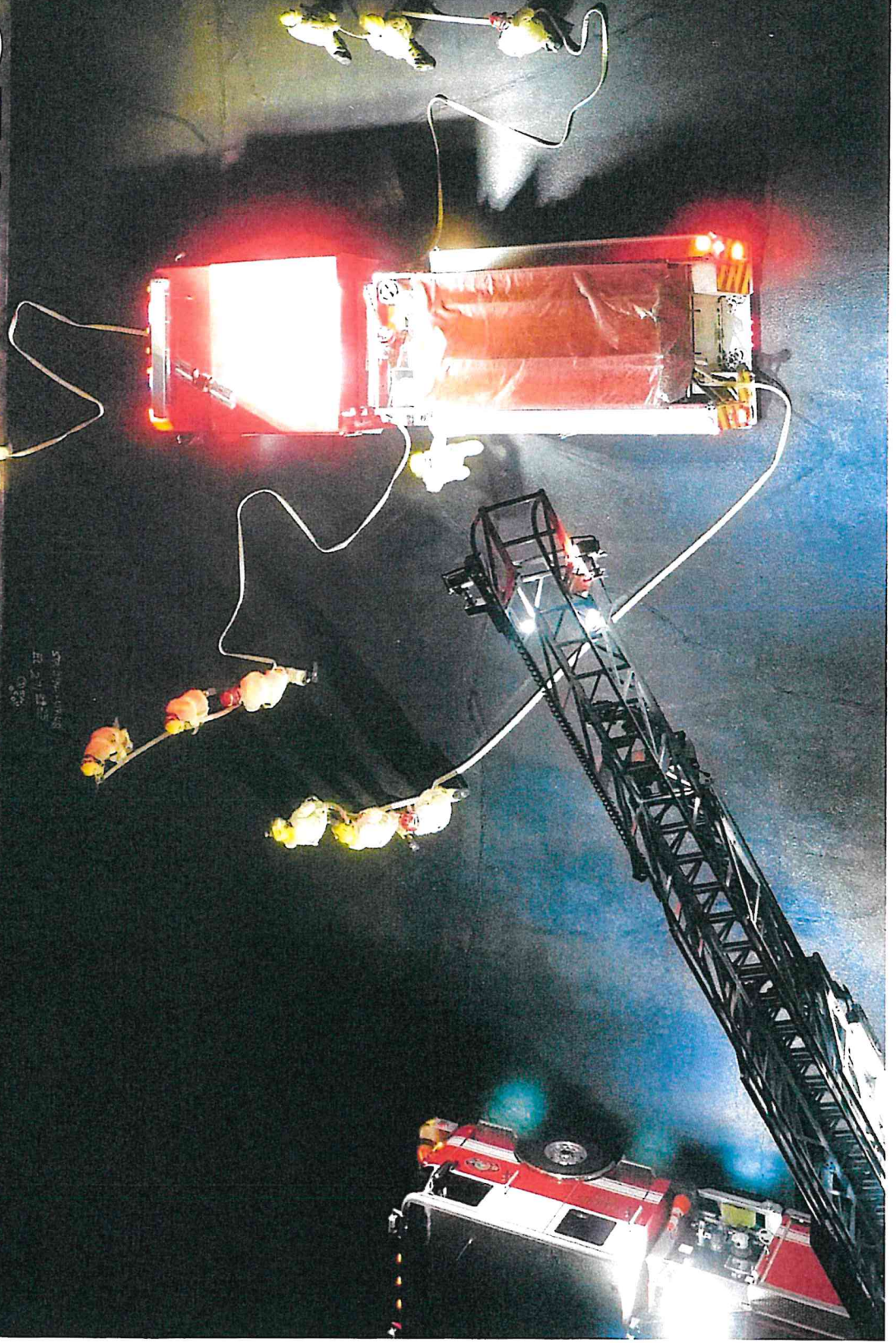
I. Vehicle & Equipment Maintenance Program

- Extensive repairs and maintenance done by volunteers on apparatus
- 263 Back in service
- 231 Head Gasket Replacement
- Received FEPP Engine (Value \$135,000)

Reserve Accounts

- 2022-2023 \$232,609
- 2023-2024 \$867,357
- Added \$634,748

PHILOMATH FIRE & RESCUE BUDGET 2024—2025



PHILOMATH FIRE & RESCUE BUDGET FISCAL YEAR 2024 - 2025

Table of Contents

Mission Statement	2
Vision & Value Statements	3
Budget Calendar	4
Committee Members	5
Staff Listing	6
Budget Message	8 - 9
Administration	10 - 11
6270 - Volunteer Activity	12
6030 - Dues, Fees & Subscriptions Breakdown	13
EMS Program	14 - 15
Suppression Program	16 - 17
Safety Program	18 - 19
Training Program	20 - 21
Prevention Program	22 - 23
Emergency Communications Program	24 - 25
Buildings & Grounds Maintenance	26 - 27
Vehicle & Equipment Maintenance Program	28 - 29
Personnel Costs	31
Bond Message	32
GO Bonded Debt Resource and Requirements	33
2024 - 2025 Revenue Budget	35
2024 - 2025 Expenditure Budget	36-37
Reserve Funds Narrative	38
2024 - 2025 Building & Land Reserves	39
2024 - 2025 Vehicle Reserves	40
2024 - 2025 Equipment Reserve	41

PHILOMATH FIRE & RESCUE

MISSION STATEMENT

The men and women of this department are dedicated to:

- The preservation of property, through the extinguishment and prevention of fires;*
- The protection and care of human life through education and treatment;*
- The development of character through commitment and teamwork.*



PHILOMATH FIRE & RESCUE

VISION STATEMENT

As our community grows, we are dedicated to providing prompt and professional emergency care, practiced rescue operations, safe fire services, and progressive risk reduction education. We strive to evolve and grow our thriving Philomath Fire and Rescue family through informed decisions, community engagement, fiscal responsibility, recruitment and retention.

VALUE STATEMENT

“How we measure ourselves.”

As a team we value treating the community we serve with dignity, respect, and compassion. We work to establish trust in the community through our professionalism and commitment to growing and learning.

- We honor our community through our integrity, safety, and service.
- We are dedicated to creating an environment that is inclusive, supportive, and encouraging.
- We persevere and adapt in both emergent and daily environments until a solution is identified.



PHILOMATH FIRE & RESCUE

BUDGET CALENDAR FOR FISCAL YEAR 2024 - 2025

- Monday, February 12, 2024 Appoint Budget Officer and Budget Committee.
- Friday, March 8, 2024 Draft department budgets due.
- Monday, March 25, 2024 Publication of public notice of Budget Committee Meeting - Newspaper Publication and Online Posting.
- Thursday, March 28, 2024 Final Draft budget for production.
- Thursday, April 18, 2024 Budget Committee Meeting: Present proposed budget and budget message.
- Tuesday, April 23, 2024 Publication of Financial Summary and notice of Budget Hearing - Newspaper Publication and Online Posting.
- Monday, May 13, 2024 Regular Board Meeting & Public Hearing on budget as approved by Budget Committee. Adopt final budget and make appropriations.

BUDGET COMMITTEE MEMBERS

2024 - 2025

Doug Edmonds
3425 Southwood Drive
Philomath, OR 97370

Joe Brier
35543 Summers Lane
Philomath, OR 97370

Ken Corbin
35136 Kings Valley Hwy
Philomath, OR 97370

Daphne Phillips
3233 Chapel Drive
Corvallis, OR 97333

Rick Brand
3000 Southwood Drive
Philomath, OR 97370

Van Hunsaker
324 Vincent Street
Philomath, OR 97370

Anton Grube
3282 Chapel Drive
Philomath, OR 97370

Christopher McMorrان
916 College Street
Philomath, OR 97370

Greg Phelps
23392 Harris Road
Philomath, OR 97370

Jerry Wolcott
340 N 10th Street
Philomath, OR 97370

PHILOMATH FIRE & RESCUE

BUDGET DOCUMENT FISCAL YEAR 2024 - 2025

The following personnel participated in the data research and organization of the proposed budget document:

Fire Chief Chancy Ferguson
Deputy Chief Rich Saalsaa
Office Administrator Ashley Scott
Captain Andy Louden
Staff Captain Viktor Bovbjerg
LT Scott Moser, LT Lindsey Taylor & LT Levi Schell
Firefighter Layne Converse
Volunteer President/Captain Dan Eddy
Volunteer Association



2024 - 2025 BUDGET MESSAGE

The 2024 - 2025 budget of Philomath Fire & Rescue is being presented as a balanced budget. Revenue projections are based on an assessed value (AV) of \$1,045,321,303 and our permanent tax rate of \$1.5080 per thousand of assessed value and our conservative collection percentage of 96%. We anticipate receiving \$16,000 in delinquent taxes and \$3,000 in interest. We also expect to receive \$22,500 for Education Income. An estimated \$100,000 is projected to be collected and expended for conflagration deployment. Misc. Revenue in the amount of \$5,000, to be received from miscellaneous reimbursements, refunds, collected fees according to the District Fee Schedule.

The City of Philomath's Urban Renewal District (URD) continues to impact the Fire District's Assessed Value (AV). The loss in AV to the Fire District for Fiscal Year 2024 - 2025 is expected to be \$51,849,982. The Urban Renewal Plan was renewed by the city in 2010 and was extended to 2030.

The budget does not include any capital outlay expenses resulting from the GO Bond. The only funds collected relating to the bond are the Debt Services Funds for the GO Bond repayment. Fiscal Year 2024 - 2025 marks the 8th year of the District's 10-year GO Bond loan repayment.

The budget process for Philomath Fire & Rescue includes soliciting ideas for consideration from staff and volunteers.

This Budget document is presented to you in these areas:

1. Budget Programs - All the expenditures are broken down into programs, with a statement of each program's goals and objectives. Listed below are the programs for Philomath Fire & Rescue:

- A. Administrative Program
- B. EMS Program
- C. Suppression Program
- D. Safety Program
- E. Training Program
- F. Prevention & Education Program
- G. Emergency Communications Program

H. Building & Grounds Program

I. Vehicle & Equipment Maintenance Program

J. Bond Debt Services

2. General Fund - This breakdown, starting on page 35, details the line items of anticipated revenues and proposed expenditures. The General Fund expenditures include Personnel Services, Materials & Services, Capital Outlay, and Transfers, and are referred to as the Operating Budget of the District. The major source of revenue is tax funds, which are broken down into current year and previous years' taxes. The other revenues include conflagration reimbursement funds and funds from our Education Program, including First Aid/CPR and Emergency Medical Responder classes, and our Contract for Training with Hoskins-Kings Valley RFPD.

Areas of emphasis for the proposed 2024 - 2025 Fiscal Year include:

- a. Adding Personnel to meet NFPA Guidelines for Responders and implementing a Wellness Program.
- b. Building Reserve Fund, in particular, is almost entirely committed to significant repair and replacement projects that the District is not able to fund from other revenue sources. The project includes constructing a new training facility at Fire Station 201.
- c. Dedicating Reserve Funds for future capital expenditures that may stretch beyond one budget year.

Administrative Program

The Administrative Program provides for the daily and ongoing functions of the Fire District, its programs and activities. The Administrative Program also provides for the professional services necessary to run the District. These services include:

- o Legal consultants
- o Auditor
- o Physician Advisor
- o District Website & Intranet
- o Wellness & Crisis Support for First Responders
- o Training and certification tracking programs

The Administrative Program includes the Volunteer Incentive Program, the Length of Service Awards Program, as well as the Volunteer Activity Program. These funds are established to attend to the business needs of the Volunteer Association, to host an event intended to show appreciation to the volunteers, as well as to provide for retirement funding for Volunteer participation in drill, training, events, and calls.

Additional expenses assigned to the Administrative Program include communications, utilities, publications, community outreach, networking, educational opportunities for personnel, and community involvement.

Transfers to Reserve Funds are made in accordance with the District's Master Planning and Strategic Planning. Funds transferred to reserves are intended to be used for purchases that exceed the purchasing ability of the District in a single fiscal year

Administrative Program

Materials and Services:	\$	270,171.00	%	% change
6001 Contracted Professional Services	\$ 89,230.00	\$ 80,834.00		10%
6010 Office Supplies & Equipment	\$ 6,900.00	6,550.00		5%
6011 Postage/Shipping	\$ 4,200.00	600.00		600%
6020 Insurance & Bonds	\$ 51,800.00	57,210.00		-9%
6030 Dues, Fees & Subscriptions *	\$ 13,181.00	16,340.00		-19%
6042 Marketing Program New Recruits	\$ 500.00	605.00		-17%
6040 Publications & Elections	\$ 4,150.00	3,900.00		6%
6050 Utilities (water, garbage, power)	\$ 34,210.00	33,710.00		1%
6060 Communications (phone, website, internet, alarm monitoring)	\$ 21,300.00	18,600.00		15%
6080 Conference Expense	\$ -	4,450.00		-100% Moved
6100 Equipment Maintenance Agreement - Admin (copier, software)	\$ 4,000.00	4,000.00		0%
6270 Volunteer Association Expenses ^	\$ 12,000.00	12,000.00		0%
6280 Volunteer Incentive Program	\$ 5,000.00	5,000.00		0%
6300 Length of Service Awards Program	\$ 11,000.00	11,000.00		0%
6320 Community Involvement	\$ 5,700.00	3,400.00		68%
6330 Wellness	\$ 2,000.00	-		0%
6900 Miscellaneous Expense	\$ 5,000.00	2,050.00		144%
8005 Contingency Fund	\$ 30,000.00	\$ 39,666.00		\$ 30,000.00
Transfers:				
9000 Transfer to Vehicle Fund	\$ -	\$ 350,000.00		-
9010 Transfer to Building & Land Fund	\$ -	\$ 306,261.00		-
9020 Transfer to Equipment Fund	\$ -	\$ 32,000.00		-
3010 Unappropriated Ending Fund Balance	\$ -	\$ -		\$ -

Total Administration Program

\$ 300,171.00

\$987,906 23-24
\$899,744 22-23
\$953,278 21-22

^ Volunteer Activities Breakdown on page 12

* Dues, Fees, and Subscriptions Breakdown on page 13

6270 Volunteer Association Expenses ^ **\$ 12,000.00**

Awards	\$	3,000.00
Attendance Awards	\$	600.00
Raffle Prizes	\$	1,500.00
Firefighter of the Year	\$	150.00
EMS of the Year	\$	150.00
Resident Volunteer of the Year	\$	150.00
Most Inspirational	\$	150.00
Service Awards	\$	300.00

Old #1 Insurance & Maintenance **\$ 1,500.00**

Volunteer Recognition Events	\$	7,500.00
Business Meeting Meals	\$	5,000.00
Spring/Summer Picnic	\$	2,500.00

6030 Dues, Fees, & Subscriptions*

\$ 13,180.00

Dues:

	Prior Year	
Oregon Fire Service Office Administrators - Membership (1)	\$ 100.00	\$ 40.00
Oregon Fire Chiefs Association Membership (1)	\$ 120.00	\$ 120.00
Oregon Fire Marshall Association (1)	\$ 70.00	\$ 70.00
Oregon Fire District Directors Association - District	\$ 1,300.00	\$ 1,300.00
Linn Benton Fire Investigation Team Membership (1)	\$ 100.00	\$ -
League of Oregon Cities - District	\$ 650.00	\$ 500.00
Special Districts Association Annual Membership - District	\$ 2,500.00	\$ 2,500.00
Oregon Government Ethics Commission - District	\$ 600.00	\$ 1,000.00
Philomath Area Chamber of Commerce - District	\$ 500.00	\$ 650.00
International Code Council - 3 year membership	\$ 200.00	\$ -
Good Samaritan - CPR instructor Dues (2)	\$ 500.00	\$ 500.00
		\$ 6,680.00

Fees:

Secretary of State - Audit Filing Fee	\$ 250.00	\$ 250.00
US Postmaster - PO Box Rental	\$ 300.00	\$ 300.00
BioMed (Background checks)	\$ 500.00	\$ 500.00
Bank, LGIP,ASI Monthly Fees	\$ 150.00	\$ 150.00
CLIA Lab (Glucometer)	\$ 200.00	\$ -
Length Of Service Awards Program - Admin Fee (OFDDA)	\$ 250.00	\$ 250.00
Department of Consumer Business - Air Tank Permits	\$ 200.00	\$ 200.00
GASB 75 Valuation	\$ 3,000.00	\$ 3,000.00
Square Fees - Credit Card Machine	\$ 100.00	\$ -
Intuit - Payroll Fees	\$ 250.00	\$ 250.00
		\$ 4,900.00

Subscriptions:

National Fire Protection Association Membership - District	\$ 200.00	\$ 200.00
Philomath Express - Annual Community Partner Subscription	\$ 150.00	\$ 150.00
Active 911	\$ 3,000.00	\$ -
Adobe - Annual Subscription (2)	\$ 800.00	\$ 600.00
Quickbooks	\$ 550.00	\$ 650.00
		\$ 1,600.00

\$15,520 23-24
 \$17,085 22-23
 \$15,665 21-22
 \$13,890 20-21
 \$13,500 19-20
 \$12,701 18-19
 \$12,290 17-18
 \$10,000 16-17
 \$8,754 15-16
 \$6,865 14-15

EMS PROGRAM

Provide the highest quality pre-hospital care as the Quick Response Team (QRT) including Advanced Life

On-going:

- Maintain an adequate and up-to-date supply of medical equipment (ALS and BLS) for emergency calls.
- Continue required maintenance programs on cardiac monitors, and defibrillators.
- Provide protection for our response personnel with immunizations and personal protective equipment.
- Educate in Bloodborne Pathogen identification and mitigation.

Project: Purchase medical bags.

EMS PROGRAM

6101 Materials and Services:			\$ 750.00	
	Equip. Maintenance Agreement - EMS Program			
	Zoll Annual Mainenance	\$ 750.00	620.00	% change 21%
6210 Medical Supplies & Training		\$ 23,628.00		
	Medical consumables	\$ 20,828.00	18,480.00	13%
	Oxygen	\$ 800.00	500.00	60%
	Med Bags	\$ 2,000.00	0.00	
7030 Capital Outlay: Medical Equipment		\$ -		
Total EMS Program				
				\$20,350 23-24
				\$17,400 22-23
				\$102,835 21-22
				\$18,950 20-21
				\$18,830 19-20
				\$14,380 18-19
				\$15,930 17-18
				\$13,200 16-17
				\$11,800 15-16
				\$11,500 14-15
			\$ 24,378.00	

SUPPRESSION PROGRAM

To provide the tools and equipment necessary for Philomath Fire & Rescue firefighters to aggressively fight fire while providing for safety first.

SUPPRESSION PROGRAM

Materials and Services:

	Prior Year	% change
6190 Small Tools and Equipment	\$ 1,400.00	
Small Hand Tools & Equipment	\$ 400.00	0%
Rope Rescue	\$ 1,000.00	100%
6220 Fire Suppression Supplies	\$2,500.00	
Replacement Hoses	\$ 2,500.00	0%
6230 Haz Mat Supplies	\$150.00	
Mitigation Supplies	\$ 150.00	-50%
7020 Capital Outlay: Department - Suppression	\$ -	
	0.00	
7070 Capital Outlay: Hose/Appliances	\$ -	
	0.00	
Total Suppression Program	\$4,050.00	
	\$3,700.00	23-24
	\$7,600.00	22-23
	\$15,000.00	21-22
	\$10,200.00	20-21
	\$7,100.00	19-20
	\$2,600.00	18-19
	\$15,050.00	17-18
	\$30,850.00	16-17
	\$20,920.00	15-16
	\$6,125.00	14-15

SAFETY PROGRAM

On-going:

- Continue to supply District clothing and uniforms for all members to wear on calls and at District events.
- Continue the turnout inspection and repair program to ensure existing PPE meets NFPA standards
- Provide NFPA physicals for interior firefighting staff and volunteers biannually.
- Cost of Physicals continues to rise and the District has identified this as a necessary, though increasing expenditure.

SAFETY PROGRAM

6250 Materials and Services:

		Prior Year	% change
Firefighter/EMS Clothing			\$30,800.00
	Personnel Uniforms	\$ 12,000.00	0%
	Station Boots	\$ 1,800.00	38%
	Miscellaneous Personal Protective Equipment (PPE)	\$ 3,500.00	40%
	Wildland PPE	\$ 3,000.00	0%
	Turnout Inspection & Repairs	\$ 2,500.00	0%
	Bulletproof Helmets	\$ -	-100%
	Personal Protective Attire - Turnouts (2 Sets)	\$ 8,000.00	0%
6310			
Physicals & Immunizations			\$18,000.00
	Physicals	\$ 17,500.00	0%
	Immunizations	\$ 500.00	0%
7080			
Capital Outlay: Protective Equipment			\$0.00
7200		\$ -	0.00
Capital Outlay: Equipment			\$0.00
		\$ -	0.00

		23-24
Total Safety Program		\$48,800.00
		\$60,600.00
		\$58,500.00
		\$273,600.00
		\$380,500.00
		\$32,900.00
		\$37,400.00

TRAINING PROGRAM

The Philomath Fire and Rescue training division develops and leads initial entry training, ongoing professional development, and team training, to support operational excellence at the individual, company, and department levels, and to enhance the professional success of all department members.

This mission is achieved through:

- Conduct of rigorous initial entry fire training to the FFI standard;
- Support for initial entry EMS training to the EMR or EMT standard;
- Ongoing professional development in the areas of fire, EMS, rescue, and leadership to enhance the capabilities of the department and the career progression of department personnel;
- Conduct of rigorous, objective-based team training to achieve company- and department-level operational excellence;
- Support of a robust Resident Volunteer program by providing a wide range of training opportunities;
- Acquisition and maintenance of facilities and equipment to support high fidelity, realistic training;
- Emphasis on safety in all training, explicitly addressing risk-benefit in all training plans;
- Individual and team training which meets the certification requirements for relevant accrediting and regulatory organizations (e.g. DPSST, OHA, OSHA), and training activities which are informed by recognized external standards (e.g. NFPA, NREMT).

TRAINING PROGRAM

	Prior Year	% change	
6070 Materials and Services			\$0.00
Travel & Food			
Promotional Ceremony	\$300.00	-100% Moved	
Fire Incident Food	\$800.00	-100% Moved	
6090 Education & Training			\$33,300.00
Classes & Conferences	10,000.00	56% Moved	
Leadership Retreat	800.00		
New EMS Certification	2,000.00	0%	
Training Supplies/Props (AED Trainers)	1,500.00	200%	
Travel Expenses	4,500.00	-56%	
Meals While Traveling	1,500.00	33%	
EMT or EMR Cert/Recert Fees	3,000.00	0%	
DPSST - Fingerprints	750.00	0%	
Life-Fire Training Supplies	300.00	67%	
Training Instructor Fees	3,000.00	0%	
6091 Tuition Reimbursement - Resident Volunteer Program			\$60,000.00
5 Full-Time Students @ \$5,000 per term	\$74,736.00	-20%	
7015 Capital Outlay: Training			\$0.00
7021 Capital Outlay: Department Equipment - Training			\$0.00
Total Training Program			\$93,300.00
			\$103,186.00 23-24
			\$101,650.00 22-23
			\$500,710.00 21-22

PREVENTION & PUBLIC EDUCATION PROGRAM

Prevent life and property loss in the community through code enforcement, public education, fire investigation, plans review, and pre-fire assessments.

On-going:

- Provide public fire education to the community through events held on-site and throughout the District.
- Install and repair address posts throughout the Fire District.
- Maintain adequate variety of chimney brushes for public use.
- Provide a "home" prevention program providing the necessary safety features to prevent injuries and promote safety in the home through education and inspection.
- Provide information about fire safety and upcoming events with Philomath Fire & Rescue.
- Provide guidance and partnership with ODF on FireWise communities and defensible space education.
- Work with Wren, Marys River Estates, Wren Hill Estates, and Pioneer Village Disaster Preparedness groups.
- Provide American Heart Association Heartsaver First Aid/CPR classes for Philomath Schools, City of Philomath, other community businesses and groups, and citizens on a monthly basis.
- Provide support for events that includes Fire & Life Safety education (Open House, Health & Safety Fair, etc).
- Provide input to City and County for building plans, construction, occupancy processes and Access & Water Supply for construction permits.
- Provide smoke detector installation via the Oregon Smoke Installation Program.
- Provide car seat installation and education.
- Continue Business Inspection Program.
- Perform annual hydrant testing.

PREVENTION & PUBLIC EDUCATION PROGRAM

Materials and Services:

		\$2,750.00	
6215 Fire Prevention			% change
	Fire Prevention Books/Publications	\$1,500.00	0%
	Prevention Supplies	\$550.00	0%
	Address Post Materials	\$700.00	0%
	Chimney Brushes and Rods	\$0.00	0%
6216 First Aid/CPR Classes		\$8,500.00	
6216-1	FA/CPR Class Supplies	\$7,500.00	50%
6216-2	Instructor Fees	\$1,000.00	-67%
6217 EMR Classes		\$4,000.00	
6217-1	EMR Class Supplies	\$2,000.00	-20%
6217-2	Instructor Fees	\$2,000.00	0%
Total Fire & Life Safety		\$15,250.00	
		\$15,350.00	23-24
		\$10,350.36	22-23
		\$9,930.00	21-22
		\$9,650.00	20-21
		\$5,200.00	19-20
		\$8,000.00	18-19
		\$9,250.00	17-18
		\$5,500.00	16-17
		\$3,500.00	15-16
		\$12,300.00	14-15

EMERGENCY COMMUNICATIONS PROGRAM

Provide radio and alarm communications for fire department stations, apparatus and personnel.

On-going:

- Maintain radios and pagers in good working condition.

EMERGENCY COMMUNICATIONS PROGRAM

Materials and Services		\$6,100.00
6150 Radio Maintenance		
Portable Radio Repair	\$500.00	
Pagers, Repairs, Chargers	\$300.00	0%
Mobile Radios & FireCom Headset repair	\$300.00	0%
Preventative Maintenance	\$5,000.00	0%
7060 Capital Outlay: Radios	\$0.00	\$0.00
Total Communication		\$6,100.00
		\$6,100.00 23-24
		\$8,300.00 22-23
		\$40,925.00 21-22
		\$16,300.00 20-21
		\$25,800.00 19-20
		\$20,200.00 18-19
		\$16,200.00 17-18
		\$17,600.00 16-17
		\$36,100.00 15-16
		\$13,910.00 14-15

BUILDING & GROUNDS MAINTENANCE

Maintain and improve the condition of Philomath Fire & Rescue's buildings and grounds.

On-going:

- Maintain adequate cleaning and maintenance supplies to keep the buildings and grounds looking clean and professional.
- To maintain and continually improve the condition of the grounds.

Projects:

- Paint Station 203

BUILDINGS & GROUNDS MAINTENANCE

Materials & Services:					
6170	Building Maintenance & Improvements		Prior Year		% change
	Maintenance Labor	\$2,000.00	10,000.00		-80%
	Paint and Supplies (Including Exterior Paint for Station 203)	\$9,000.00	300.00		2900%
	Garage Door Repair	\$1,000.00	2,500.00		-60%
	Shop Improvements	\$0.00	800.00		-100%
	Carpet Cleaning - Station 201	\$0.00	500.00		-100%
6180	Grounds Maintenance			\$1,000.00	
	Landscaping	\$500.00	0.00		
	Grounds Maintenance	\$500.00	1,000.00		-50%
	Picnic Table- Station 201	\$0.00	300.00		-100%
6200	Supplies - Department			\$5,900.00	
	Consumables	\$3,500.00	3,500.00		0%
	Restroom supplies & paper products	\$2,400.00	2,400.00		0%
	Shop Improvements - 201 Shelving, Storage, Organization	\$0.00	800.00		-100%
	Holiday Decorations- Station 201	\$0.00	300.00		-100%
7022	Capital Outlay: Department - Building/Grounds			\$0.00	
7110	Capital Outlay: Building		0.00	\$0.00	
Total Buildings & Grounds				\$18,900.00	
				\$21,600.00	23-24
				\$30,300.00	22-23
				\$33,000.00	21-22

BUILDINGS & GROUNDS MAINTENANCE

Materials & Services:				
6170	Building Maintenance & Improvements			\$12,000.00
	Maintenance Labor	\$2,000.00	Prior Year	% change
	Paint and Supplies	\$9,000.00	10,000.00	-80%
	Garage Door Repair	\$1,000.00	300.00	29000%
	Shop Improvements	\$0.00	2,500.00	-60%
	Carpet Cleaning - Station 201	\$0.00	800.00	-100%
		\$0.00	500.00	-100%
6180	Grounds Maintenance			\$1,000.00
	Landscaping	\$500.00	0.00	
	Grounds Maintenance	\$500.00	1,000.00	-50%
	Picnic Table- Station 201	\$0.00	300.00	-100%
6200	Supplies - Department			\$5,900.00
	Consumables	\$3,500.00	3,500.00	0%
	Restroom supplies & paper products	\$2,400.00	2,400.00	0%
	Shop Improvements - 201 Shelving, Storage, Organization	\$0.00	800.00	-100%
	Holiday Decorations- Station 201	\$0.00	300.00	-100%
7022	Capital Outlay: Department - Building/Grounds			\$0.00
7110	Capital Outlay: Building		0.00	\$0.00
		Total Buildings & Grounds		\$18,900.00
			\$21,600.00	23-24
			\$30,300.00	22-23
			\$33,000.00	21-22

VEHICLE & EQUIPMENT MAINTENANCE PROGRAM

To maintain the apparatus and equipment in a constant state of readiness and to ensure it is safe to operate by meeting NFPA Standard Safety and Reliability.

On-going:

- Conduct annual service on Fire District tools and equipment.
- Conduct annual, seasonal, and periodic maintenance on motorized equipment and self-contained breathing apparatus (SCBA) and related equipment.
- Increased budget line for ever-rising fuel prices.
- To fund appropriately in anticipation of additional repairs required for aging apparatus.

VEHICLE & EQUIPMENT MAINTENANCE PROGRAM

Materials & Service:				
6110	Equipment Rental		Prior Year	% change
				\$150.00
6130	Gas & Oil			\$30,000.00
6160	Equipment Maintenance/Testing		30,000.00	\$15,850.00
	Hydraulic Rescue Tool Maint. Agreement	\$3,500.00	3,500.00	0%
	Chainsaw PMs and Repairs	\$1,500.00	1,500.00	0%
	Extinguisher Maint.	\$550.00	550.00	0%
	Hose Tower Hoist Inspection	\$500.00	500.00	0%
	Ladder Maintenance	\$2,800.00	2,800.00	0%
	SCBA Air Compressor Maintenance and Quarterly Service	\$2,500.00	2,500.00	0%
	Floor Jack	\$0.00	500.00	-100%
	Circular Saw	\$2,500.00	0.00	
	Equipment Maintenance	\$2,000.00	2,000.00	0%
6161	Vehicle Maintenance			\$46,500.00
	Periodic Maintenance	\$20,000.00	20,000.00	0%
	Vehicle Repairs & Supplies	\$25,000.00	25,000.00	0%
	Tires & Chains for Apparatus	\$1,500.00	1,500.00	0%
7150	Capital Outlay: Vehicle			\$0.00
Total Vehicle & Equipment				\$92,500.00
				\$90,500.00 23-24
				\$80,000.00 22-23
				\$316,965.00 21-22
				\$72,350.00 20-21
				\$55,500.00 19-20
				\$154,900.00 18-19
				\$79,200.00 17-18
				\$66,300.00 16-17



PERSONNEL EXPENSES

Benefits & Expenses	Prior Year	% change	\$1,459,070
Wages/Salaries	632,300.00	35%	
Social Security/Medicare	43,000.00	35%	
Worker's Comp.	50,000.00	0%	
Worker's Benefit Asses.	500.00	0%	
Health Insurance	185,124.00	32%	
PERS/OPSRP	140,000.00	50%	
PERS Pickup 6%	34,000.00	34%	
Extra Hire Temp & Part Time CPR Instructor Pool	\$30,000.00		\$30,000
Grant Funded Wages	\$35,000.00		\$35,000
Conflagration Hire	\$100,000.00		\$100,000
Unemployment	\$10,000.00		\$10,000

Total Personnel Expenses

\$1,634,070	\$1,213,069	23-24
	\$1,208,471	22-23
	\$1,118,365	21-22
	\$1,096,939	20-21
	\$893,138	19-20
	\$783,000	18-19
	\$670,100	17-18
	\$649,800	16-17
	\$748,732	15-16
	\$674,144	14-15

Bond Funds

Bond Debt Services:

The District will levy taxes in the amount of .50/1000 for the GO Bonded Debt repayment. With an anticipated collection rate of 96%, the District is budgeting for receipt of \$421,902 in tax revenue to go towards the GO Bonded Debt repayment. The District is scheduled to make payments in the amount of \$416,202 towards the principal of the bond with additional payments amounting to \$16,902 paid toward interest.

BONDED DEBT RESOURCES AND REQUIREMENTS

General Obligation Bonded Debt

Bond Debt Payments are for:

- Revenue Bonds or
 General Obligation Bonds

FORM

LB-35

Historical Data		DESCRIPTION OF RESOURCES AND REQUIREMENTS			Budget for Next Year: 2024/2025		
					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Actual 21-22	Actual 22-23	Adopted Budget Year 23-24					
0	0	0	1. Beginning Cash on Hand (Cash Basis), or		0		1
5,000	4,230	5,000	2. Working Capital (Accrual Basis)		0		2
403	1,707	700	3. Delinquent Taxes		5,000		3
			4. Interest		700		4
5,403	5,937		5. Transferred from Other Funds		0		5
			6. Total Resources, Except Taxes to be Levied		0		6
938,805	413,063	404,200	7. Taxes Estimated to be Received *		416,202		7
			8. Taxes Collected in Year Levied				8
944,208	419,000	409,900	9. TOTAL RESOURCES		421,902		9
Requirements							
Bond Principal Payments							
		Bond Issue		Budgeted Payment Date			
205,000	215,000	225,000	10. Series 2016 June 15, 2018		235,000		10
145,000	155,000	160,000	11. Series 2017 June 15, 2018		170,000		11
350,000	370,000	385,000	12. Total Principal		405,000		12
Bond Interest Payments							
		Bond Issue		Total Interest			
19,325	15,356	11,198	13. Series 2016		6,851		13
			14. Series 2016		0		14
20,497	17,183	13,702	15. Series 2017		10,051		15
			16. Series 2017		0		16
39,822	32,539	24,900	17. Total Interest		16,902		17
Unappropriated Balance for Following Year By							
		Bond Issue		Projected Payment Date			
			18.				18
			19. Ending balance (prior years)				19
0	0	0	20. Total Unappropriated Ending Fund Balance				20
			21. Loan Repayment to Fund				21
			22. Tax Credit Bond Reserve				22
389,822	402,539	409,900	23. TOTAL REQUIREMENTS		421,902		23



GENERAL FUND

RESOURCES, PAGE 1

PROPOSED BUDGET OFFICER
 APPROVED BY BUDGET COMMITTEE
 ADOPTED BY GOVERNING BODY

ACTUAL 21/22	ACTUAL 22/23	ADOPTED 23/24			PROPOSED BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
954,975	805,482	531,000	3010	CARRY OVER BALANCE	711,000		
954,975	805,482	531,000		Carry Over Balance	711,000		
				PROPERTY TAXES			
1,325,860	1,441,341	1,397,916	4020	Property Taxes	1,492,232		
14,973	14,033	16,000	4010	Delinquent Property Taxes	16,000		
2,024	4,332		4025	Interest on Property Taxes	3000		
1,342,856	1,459,706	1,413,916		Total Property Taxes	1,511,232		
				Other Revenue			
40,800	34,855	10,145	4035	Grants	35,000		
78,371	33,093	10,000	4900	Misc. Revenue	5,000		
12,293	20,366	12,500	4050	Education Income	22,500		
334,278	86,968	100,000	4060	Conflagration Income	100,000		
465,742	175,282	132,645		Total Other Revenue	162,500		
				USE OF MONEY & PROPERTY			
5,595	39,509	0	4026	Earned Interest on Investments	0		
5,595	39,509	0		Total Use of Money & Property	0		
				TRANSFERS			
52,100	0	430,000		Transfer In	0		
2,821,268	2,440,470	2,507,561		TOTAL GENERAL FUND RESOURCES	2,384,732		

GENERAL FUND - ADMINISTRATION

PHILOMATH FIRE & RESCUE

BUDGET FOR FISCAL YEAR 2024/2025

PROPOSED BY BUDGET OFFICER APPROVED BY BUDGET COMMITTEE ADOPTED BY GOVERNING BODY

EXPENDITURES Page 1

ACTUAL 22/23 ADOPTED 23/24

ACTUAL 22/23	ADOPTED 23/24	DESCRIPTION	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
570,996	632,300	PERSONNEL SERVICES			
		Salaries and Wages	850,570		
333,959	452,624	Payroll Benefits and Expenses	608,500		
53,476	128,145	Extra Hire/Conflag Wages/Unemployment	175,000		
8	8	Full Time Equivalent	8		
958,431	1,213,069	Total Personal Services	1,634,070		
		MATERIALS & SERVICES			
78,009	80,834	6001 Contracted Professional Service			
4,353	6,550	6010 Office Supplies	89,230		
1,085	600	6011 Postage/Shipping	6,900		
46,759	57,210	6020 Insurance and Bonds	4,200		
11,777	16,340	6030 Dues, Fees, Subscriptions	51,800		
6,300	3,900	6040 Publications & Elections	13,181		
693	605	6042 Marketing Program New Recruits	4,150		
27,723	33,710	6050 Utilities	500		
18,683	18,600	6060 Communications (phones, website, internet)	34,210		
3,110	7,100	6070 Travel (moved to Education & Training)	21,300		
6,429	4,450	6080 Conference Expense (moved to Education & Training)	0		
8,849	21,350	6090 Education & Training	0		
37,134	74,736	6091 Tuition Reimbursement	33,300		
2,185	4,000	6100 Equip. Maint Agreements - Admin	60,000		
510	600	6101 Equip. Maint Agreements - EMS Program	4,000		
0	150	6110 Equipment Rental	750		
22,029	30,000	6130 Gas & Oil	150		
134	6,100	6150 Radio Maintenance	30,000		
10,452	13,850	6160 Equipment Maintenance	6,100		
41,301	46,500	6161 Vehicle Maintenance	15,850		
15,178	13,300	6170 Building Maintenance and Improvements	46,500		
264	1,300	6180 Grounds Maintenance	12,000		
448	900	6190 Small Tools & Equipment	1,000		
4,588	7,000	6200 Supplies-Department	1,400		
10,685	0	6210 Supplies-Medical	5,900		
1,011	2,850	6215 Supplies-Prevention	23,628		
10,614	8,000	6216 FA/CPR Classes	2,750		
4,886	4,500	6217 EMR Classes	8,500		
4,687	2,500	6220 Supplies-Suppression	4,000		
			2,500		

GENERAL FUND - ADMINISTRATION

BUDGET FOR FISCAL YEAR 2024/2025

EXPENDITURES, PAGE 2

ACTUAL
22/23

ADOPTED
23/24

PROPOSED BY
BUDGET
OFFICER

APPROVED BY
BUDGET
COMMITTEE

ADOPTED BY
GOVERNING
BODY

ACTUAL 22/23	ADOPTED 23/24								
181	300	6230	Supplies-Haz Mat Supplies			150			
17,543	0	6240	Supplies-Consumables			0			
17,543	30,800	6250	Firefighter/EMS Clothing			30,800			
12,000	12,000	6270	Volunteer Association Expenses			12,000			
0	5,000	6280	Volunteer-Incentive			5,000			
10,234	11,000	6300	Volunteer-Length of Service			11,000			
9,666	18,000	6310	Physicals & Immunizations			18,000			
718	3,400	6320	Community Involvement			5,700			
0	0	6330	Wellness (New Item)			2,000			
2,606	2,050	6900	Miscellaneous Expense			5,000			
450,367	569,565		Total Materials & Services			573,449			
			CAPITAL OUTLAY						
0	0	7015	Training Equipment			0			
0	0	7020	Department Equipment - Suppression			0			
0	0	7022	Department Equipment - Buildings/Grounds			0			
0	0	7030	Medical Equipment			0			
0	0	7040	Office Equipment			0			
0	0	7060	Radios and Mapping			0			
0	0	7070	Hose/Appliances			0			
0	0	7080	Protective Equipment			0			
0	0	7110	Building			0			
0	0	7150	Vehicle			0			
0	0	7200	Equipment			0			
0	0		Total Capital Outlay			0			
			Operating Contingency						
0	39,666	8005	Operating Contingency			30,000			
0	0		Transfers - From General Fund			0			
19,058	306,261	9000	Building & Land Reserve Fund			55,180			
0	350,000	9010	Vehicle Reserve Fund			50,000			
0	32,000	9020	Equipment Reserve Fund			42,033			
0	0	3010	Ending Fund Balance			0			
0	0	3010	Unappropriated Ending Fund Balance			0			
1,427,856	2,510,561		TOTAL ADMINISTRATION DEPT. EXPENDITURES			2,384,732			

RESERVE FUNDS

The District budget includes three reserve funds: **Building & Land Reserve, Vehicle Reserve, and Equipment Reserve**. These funds are intended to ensure that the District has adequate money set aside for expenditures which are beyond the capability of a single budget cycle or outside of normal operating expenditures. As we identify expenditures from the reserve funds, the staff seeks Board approval prior to using these funds. The District continues to make progress when it comes to putting sufficient money into these funds at a level which provides the District the necessary reserves for large projects and purchases. While items below are budgeted to be spent from the Reserve Funds, this in no way obligates the District to spend these funds. This budgeting process appropriates those funds so that they can be spent.

The **Building & Land Reserve Fund** is used to buy, build, and maintain District facilities. This Year the District is planning to use these reserve funds in order to accomplish some large projects that could not otherwise be funded. In Fiscal Year 2024- 2025 the District is planning to contribute \$55,180 and to utilize Building Reserve funds for the construction of a Training Facility at Station 201 to train our personnel and outside agencies.

The **Vehicle Reserve Fund** is used to plan for the purchase of additional and replacement apparatus for the fleet. In Fiscal Year 2024 - 2025 the District is planning to contribute \$50,000 to this fund. This fiscal year, we will be refurbishing our Heavy Brush Truck that was donated by the FEPP Program to integrate into our fleet with expected costs of \$50,000.

The **Equipment Reserve Fund** is used for purchase of major pieces of equipment. In Fiscal Year 2024 - 2025 the District has dedicated \$20,000 towards future replacements of the SCBAs (currently planned for Fiscal Year 2035 - 2036). With this annual commitment, the District will be well positioned to purchase future SCBAs from this Reserve Fund. The District will be putting \$12,000 into Equipment Reserves for Turnout replacements as they are needed. As a new addition to this fund, our Drone Program has been allocated \$8,000.

BUILDING & LAND RESERVE FUND

PHILOMATH FIRE & RESCUE

BUDGET FOR FISCAL YEAR 2024-2025

ACTUAL 21-22	ACTUAL 22-23	ADOPTED 23-24	RESOURCES	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
184,719	166,272	166,275	CARRY OVER BALANCE	428,430		
0	0	0	USE OF MONEY & PROPERTY			
0	0	0	OTHER REVENUE	0		
			TRANSFER FUNDS			
0	0	306,261	Transfer In - From General Fund	55,180		
184,719	166,272	472,536	TOTAL BUILDING/LAND RESERVE FUND	483,610		
			EXPENDITURES			
0	0	0	TRANSFER FUNDS			
			Transfer Out - Reserve to GF	0		
			MATERIALS & SERVICES			
0	0	0	Total Materials & Services			
			CAPITAL OUTLAY			
0	0	0	Training Facility Build	400,000		
0	0	45,000	Hose Tower Roof Repair	0		
0	0	15,000	Generator Install- Station 203	0		
0	14,058	0	Concrete Patch- 201	0		
184,719	152,214	412,536	Ending Fund Balance			
0	0	0	Unappropriated Ending Fund Balance	83,610		
				0		
184,719	152,214	412,536	TOTAL BUILDING/LAND RESERVE FUND	83,610		

VEHICLE RESERVE FUND

PHILOMATH FIRE & RESCUE

BUDGET FOR FISCAL YEAR 2024-2025

PROPOSED BY BUDGET OFFICER APPROVED BY BUDGET COMMITTEE ADOPTED BY GOVERNING BODY

ACTUAL 21-22	ACTUAL 22-23	ADOPTED 23-24	RESOURCES	3010-81	3010-81	4030-81	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
-103,762	438	-103,762	CARRY OVER BALANCE				350,437		
			USE OF MONEY & PROPERTY						
0	0	0		4030-81			0		
0	0	0	OTHER REVENUE				0		
			TRANSFER FUNDS						
0	0	350,000	Transfer In - From General Fund	4090-81			50,000		
-103,762	438	246,238	TOTAL VEHICLE RESERVE FUND				400,437		

EXPENDITURES

0	0	0	MATERIALS & SERVICES				0		
0	0	0	Total Materials & Services				0		
			CAPITAL OUTLAY						
0	0	0	Refurbish Heavy Brush Truck				50,000		
			Reserved for Future Expenditure				0		
-103,762	438	246,238	Ending Fund Balance	3010-81			350,437		
			Unappropriated Ending Fund Balance	3010-81			0		
-103,762	438	246,238	TOTAL VEHICLE RESERVE FUND				350,437		

EQUIPMENT RESERVE FUND

PHILOMATH FIRE & RESCUE

BUDGET FOR FISCAL YEAR 2024-2025

ACTUAL 21-22	ACTUAL 22-23	ADOPTED 23-24	RESOURCES	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
196,883	65,901	195,616	CARRY OVER BALANCE	97,900		
49	0	0	USE OF MONEY & PROPERTY			
		4030-82		0		
			OTHER REVENUE			
				0		
			TRANSFER FUNDS			
0	0	32,000	Transfer In - From General Fund	42,033		
196,932	65,901	227,616	TOTAL EQUIPMENT RESERVE FUND	139,933		

EXPENDITURES

0	0	0	TRANSFER FUNDS			
			Transfer Out - From Reserve to GF			0
0	0	0	MATERIALS & SERVICES			
			Total Materials & Services			0
			CAPITAL OUTLAY			
0	0	20,000	SCBA Replacement Planning			20,000
0	0	12,000	Turn Out Replacements			12,000
0	0	0	Drone Program			8,000
0	0	0	Reserve for Future Expenditure			
196,932	65,901	195,616	Ending Fund Balance			99,933
			Unappropriated Ending Fund Balance			0
196,932	65,901	195,616	TOTAL EQUIPMENT RESERVE FUND			99,933