



PHILOMATH FIRE & RESCUE BUDGET 2026—2027

PHILOMATH FIRE & RESCUE BUDGET FISCAL YEAR 2026 - 2027

Table of Contents

Mission Statement	2
Vision & Value Statements	3
Budget Calendar	4
Committee Members	5
Personnel Budgeting Participants	7
Budget Message	8
Administrative Program	10 - 11
6270 - Volunteer Meetings & Recognition	12
6030 - Dues, Fees & Subscriptions Breakdown	13
EMS Program	14 - 15
Suppression Program	16 - 17
Safety Program	18 - 19
Training Program	20 - 21
Community Risk Reduction	22 - 23
Response Technology	24 - 25
Buildings & Grounds Maintenance	26 - 27
Vehicle & Equipment Maintenance Program	28 - 29
Personnel Expenses	31
Bond Message	32
GO Bonded Debt Resource and Requirements	33
Revenue Budget	35
Expenditure Budget	36-37
Reserve Funds Narrative	38
Building & Land Reserves	39
Vehicle Reserves	40
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 2026 - 2027

Monday, February 9, 2026	Appoint Budget Officer and Budget Committee.
Friday, March 6, 2026	Draft department budgets due.
Monday, March 23, 2026	Publication of public notice of Budget Committee Meeting - Newspaper Publication and Online Posting.
Thursday, March 26, 2026	Final Draft budget for production.
Wednesday, April 15, 2026	Budget Committee Meeting: Present proposed budget and budget message.
Thursday, April 23, 2026	Publication of Financial Summary and notice of Budget Hearing - Newspaper Publication and Online Posting.
Monday, May 11, 2026	Regular Board Meeting & Public Hearing on budget as approved by Budget Committee. Adopt final budget and make appropriations.

BUDGET COMMITTEE MEMBERS

2026 - 2027

Rick Brand
3000 Southwood Drive
Philomath, OR 97370

Matt Kennedy
23517 Alsea Highway
Philomath, OR 97370

Christopher McMorran
916 College Street
Philomath, OR 97370

Daphne Phillips
3233 Chapel Drive
Corvallis, OR 97333

Van Hunsaker
324 Vincent Street
Philomath, OR 97370

Greg Phelps
23392 Harris Road
Philomath, OR 97370

Ken Corbin
35136 Kings Valley Hwy
Philomath, OR 97370

Josh Stewart
24457 Abbey Lane
Philomath, OR 97370

Anton Grube
3282 Chapel Drive
Philomath, OR 97370

Joe Brier
35543 Summers Lane
Philomath, OR 97370



PHILOMATH FIRE & RESCUE

BUDGET DOCUMENT FISCAL YEAR 2026 - 2027

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

Fire Chief Chancy Ferguson

Operations Chief Dan Eddy

Office Administrator Ashley Scott

Staff Captain Viktor Bovbjerg

LT Scott Moser, LT Lindsey Taylor & LT Levi Schell

Senior Firefighter Layne Converse, Senior Firefighter Faith Huff, Senior Firefighter Andrew Licon

Public Education Coordinator & Volunteer Rich Saalsaa

Volunteer President Stephanie Bennett

Volunteer Association

2026 - 2027 BUDGET MESSAGE

The Philomath Fire & Rescue 2026-2027 budget is presented as a balanced financial plan, demonstrating fiscal constraint and strategic foresight. Our revenue projections are derived from an assessed value (AV) totaling \$1,075,114,898, applying our permanent tax rate of \$1.5080 per thousand of assessed value, with a conservative collection percentage of 96%. We anticipate collecting \$16,000 in delinquent taxes and \$3,000 in interest. Additionally, we expect to receive \$17,000 from Public Education Income. Estimated conflagration deployment revenues are projected at \$200,000, which will be both collected and expended accordingly. Miscellaneous revenue, totaling \$5,000, is expected from reimbursements, refunds, and collected fees per the District Fee Schedule.

Urban Renewal District Impact: The City of Philomath's Urban Renewal District (URD) continues to affect our Fire District's Assessed Value (AV). The anticipated reduction in AV for the Fiscal Year 2026-2027 is \$57,469,890. This adjustment results in a projected tax revenue loss of \$86,665 for our Fire District due to the Urban Renewal Plan, which was renewed in 2010 and extended to 2030.

Debt Services and Capital Outlay: This budget does not account for any capital outlay expenses related to the General Obligation (GO) Bond, except for the Debt Services Funds allocated for GO Bond repayment. Fiscal Year 2026-2027 marks the final year of the District's 10-year GO Bond loan repayment.

Budget Development Process: The budget formulation process for Philomath Fire & Rescue is collaborative, incorporating input and suggestions from staff and volunteers. This inclusive approach ensures that diverse perspectives contribute to our financial planning.

Budget Structure: The budget document is organized into specific areas, each focusing on distinct operational aspects:

Budget Programs: Each program's expenditures are outlined, along with statements of their goals and objectives:

Administrative Program, EMS Program, Suppression Program, Safety Program, Training Program, Community Risk Reduction, Response Technology, Building & Grounds Program, Vehicle & Equipment Program & Bond Debt Services

General Fund: Detailed on page 35, the General Fund provides a comprehensive breakdown of anticipated revenues and proposed expenditures. It includes Personnel Services, Materials & Services, Capital Outlay, and Transfers, collectively referred to as the Operating Budget of the District. The primary revenue source is tax funds, categorized into current and previous years' taxes, alongside conflagration reimbursement funds and Public Education Program revenues.

Areas of Emphasis

For the proposed Fiscal Year 2026-2027, a key focus will be: Constructing a new Regional Training Facility at Station 201

This initiative underscores our commitment to enhancing the training capabilities and operational readiness of Philomath Fire & Rescue. This budget message reflects our dedication to transparent and responsible financial management, ensuring that the resources entrusted to us are effectively allocated to serve the community's needs.



Administrative Program

The Administrative Program is integral to the seamless operation of Philomath Fire & Rescue, encompassing the essential functions, programs, and activities that sustain the District's daily operations. This program ensures the provision of professional services critical for the District's management, including:

Legal Consultation: Engaging expert legal advisers to navigate regulatory and compliance matters.

Auditing Services: Employing auditors to maintain financial transparency and accountability.

Physician Advisor: Collaborating with medical professionals to guide health-related protocols.

Digital Infrastructure: Maintaining the District's website and intranet to facilitate communication and information dissemination.

Wellness and Crisis Support: Offering resources and support for first responders' mental health and well-being.

Information Technology: Ensuring robust IT systems to support the District's operations.

Volunteer Support and Recognition

The Administrative Program also encompasses the Volunteer Incentive Program, the Length of Service Awards Program, and Volunteer Meetings & Recognition. These initiatives are designed to address the operational needs of the Volunteer Association and to celebrate the invaluable contributions of our volunteers. Additionally, they provide retirement funding for volunteers actively participating in drills, training, events, and emergency responses.

Additional Program Expenses

Further allocations within the Administrative Program cover essential areas such as communications, utilities, publications, community outreach, networking, and broader community engagement. These expenditures are vital for maintaining effective communication with stakeholders and fostering community relationships.

Strategic Financial Planning

In alignment with the District's Master and Strategic Plans, the Administrative Program facilitates Transfers to Reserve Funds. These funds are earmarked for significant purchases that fall beyond the fiscal capacity of a single year, ensuring the District's long-term fiscal health and operational readiness.

Administrative Program

Materials and Services:		\$	221,705.00
		Prior Year	% change
6001	Contracted Professional Services	\$ 68,400.00	\$ 82,422.00 -17%
6010	Office Supplies & Equipment	\$ 3,000.00	\$ 6,520.00 -54%
6011	Postage/Shipping	\$ 500.00	\$ 4,200.00 -88%
6020	Insurance & Bonds	\$ 60,000.00	\$ 65,000.00 -8%
6030	Dues, Fees & Subscriptions *	\$ 11,000.00	\$ 16,860.00 -35%
6040	Publications & Elections	\$ 1,500.00	\$ 1,500.00 0%
6050	Utilities (water, garbage, power)	\$ 35,000.00	\$ 37,000.00 -5%
6060	Communications (phone, website, internet, alarm monitoring)	\$ 17,000.00	\$ 22,000.00 -23%
6270	Volunteer Meetings & Recognition	\$ 5,305.00	\$ 7,655.00 -31%
6280	Appreciation & Promotion Ceremony	\$ 3,000.00	\$ 5,000.00 -40%
6300	Length of Service Awards Program	\$ 11,000.00	\$ 15,345.00 -28%
6320	Community Involvement	\$ 1,000.00	\$ 2,700.00 -63%
6330	Wellness	\$ -	\$ 1,500.00 -100%
6900	Miscellaneous Expense	\$ 5,000.00	\$ 5,000.00 0%
8005	Contingency Fund	\$ 15,000.00	\$ 25,000.00 \$ 15,000.00
	Transfers:		
9000	Transfer to Vehicle Fund	\$ -	\$ - -
9010	Transfer to Building & Land Fund	\$ -	\$ - -
9020	Transfer to Equipment Fund	\$ -	\$ 35,000.00 -
3010			\$ -
Total Administration Program		\$	236,705.00

\$332,702 25-26

\$300,171 24-25

\$987,906 23-24

\$899,744 22-23

^ Volunteer Activities Breakdown on page 13

* Dues, Fees, and Subscriptions Breakdown on page 14

6270 Volunteer Meetings & Recognition			\$ 5,305.00
<hr/>			
Historical & Awards			\$ 850.00
<hr/>			
Awards	\$	750.00	
Museum	\$	100.00	
<hr/>			
Budget & Bylaws- Administration Fees			\$ -
<hr/>			
Old #1 Insurance & Maintenance			\$ 550.00
<hr/>			
Volunteer Recognition Events			\$ 3,905.00
<hr/>			
Monthly Business Meetings	\$	2,605.00	
Recognition Events	\$	1,300.00	
LOSAP- Additional Contribution	\$	-	

6030 Dues, Fees, & Subscriptions*

\$ 11,000.00

Dues:	\$ 6,340.00	Prior Year	
Oregon Fire Service Office Administrators - Membership (1)	\$ 75.00	\$ 40.00	\$16,860 25-26
Oregon Fire Chiefs Association Membership (1)	\$ 240.00	\$ 240.00	\$13,180 24-25
Oregon Fire District Directors Association - District	\$ 1,500.00	\$ 1,500.00	\$17,085 22-23
League of Oregon Cities - District	\$ 650.00	\$ 650.00	
Special Districts Association of Oregon- District	\$ 2,500.00	\$ 2,500.00	
Oregon Government Ethics Commission - District	\$ 1,000.00	\$ 1,000.00	
Philomath Area Chamber of Commerce - District	\$ 225.00	\$ 650.00	
International Code Council - 3 year membership	\$ 150.00	\$ 150.00	
Fees:	\$ 3,695.00		
Secretary of State - Audit Filing Fee	\$ 350.00	\$ 250.00	
US Postmaster - PO Box Rental	\$ 350.00	\$ 350.00	
BioMed (Background checks)	\$ 65.00	\$ 500.00	
Bank, LGIP,ASI Monthly Fees	\$ 300.00	\$ 300.00	
CLIA Lab (Glucometer)	\$ 180.00	\$ 180.00	
Length Of Service Awards Program - Admin Fee (OFDDA)	\$ 300.00	\$ 300.00	
Department of Consumer Business - Air Tank Permits	\$ 200.00	\$ 200.00	
GASB 75 Valuation	\$ 1,300.00	\$ 3,000.00	
Intuit - Payroll Fees	\$ 650.00	\$ 650.00	
Subscriptions:	\$ 965.00		
National Fire Protection Association Membership - District	\$ -	\$ 150.00	
Philomath Express - Annual Community Partner Subscription	\$ 65.00	\$ 150.00	
Active 911	\$ -	\$ -	
Adobe - Annual Subscription (2)	\$ 900.00	\$ 900.00	
Accounting Program	\$ -	\$ 3,200.00	

EMS PROGRAM

The Quick Response Team (QRT) of Philomath Fire & Rescue is committed to delivering professional pre-hospital care, with a focus on Advanced Life Support (ALS) services. Our objectives are designed to ensure the highest quality of emergency medical care and enhance the safety and efficiency of our response teams.

Ongoing Initiatives:

Medical Equipment Readiness

Ensure a comprehensive and current inventory of medical equipment for both Advanced Life Support (ALS) and Basic Life Support (BLS) to adequately respond to emergency situations.

Maintenance of Critical Equipment

Sustain regular and thorough maintenance programs for essential devices, such as cardiac monitors and defibrillators, to guarantee their reliability and functionality during emergencies.

Personnel Protection and Safety

Safeguard our response personnel by providing necessary immunizations and personal protective equipment, minimizing health risks while on duty.

Bloodborne Pathogen Education

Conduct ongoing training sessions focused on the identification and mitigation of bloodborne pathogens, equipping our team with the knowledge and skills to manage potential exposure effectively.

These initiatives reflect our dedication to maintaining the highest standards of emergency medical services and ensuring the well-being of both our personnel and the community we serve.

EMS PROGRAM

6101 Materials and Services:

Equip. Maintenance Agreement - EMS Program **\$ 750.00**

	\$	750.00	Prior Year	750.00	% change
Zoll Annual Mainenance	\$	750.00		750.00	0%

6210 **Medical Supplies & Training** **\$ 12,000.00**

Medical consumables	\$	11,200.00	\$	22,530.00	-50%
Oxygen	\$	800.00	\$	800.00	0%
Pediatric Med Bags	\$	-	\$	1,670.00	-

7030 **Capital Outlay: Medical Equipment** **\$ -**

Total EMS Program **\$ 12,750.00**

\$25,750 25-26
 \$24,378 24-25
 \$20,350 23-24
 \$17,400 22-23

SUPPRESSION PROGRAM

To equip Philomath Fire & Rescue firefighters with the essential tools and equipment needed for effective and assertive firefighting, while prioritizing their safety above all else.

SUPPRESSION PROGRAM

Materials and Services:

6190	Small Tools and Equipment	\$	1,500.00
			0.00
	Small Hand Tools & Equipment	\$ 1,000.00	\$ 1,000.00 0%
	Rope Rescue	\$ -	\$ 1,000.00 -100%
	Wildland Firefighting Tools	\$ 500.00	\$ 1,000.00 -50%
6220	Fire Suppression Supplies		\$1,000.00
	Replacement Hoses	\$ 1,000.00	\$ 1,000.00 0%
	Circular Saw		\$ 1,200.00 -
6230	Haz Mat Supplies		\$150.00
	Mitigation Supplies	\$ 150.00	\$ 150.00 0%
7020	Capital Outlay: Department - Suppression	\$	-
			0.00
7070	Capital Outlay: Hose/Appliances	\$	-
			0.00
	Total Suppression Program		\$2,650.00
			\$5,350.00 25-26
			\$4,050.00 24-25
			\$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

Ongoing Initiatives

Provision of District Uniforms

We will maintain our commitment to providing District clothing and uniforms for all members, ensuring a consistent and professional appearance during emergency calls and District events.

Turnout Gear Inspection and Repair Program

Our program for the regular inspection and repair of turnout gear will persist, with a focus on ensuring that all Personal Protective Equipment (PPE) complies with the stringent standards set by the National Fire Protection Association (NFPA).

Biannual NFPA-Compliant Physicals

We will continue to offer NFPA-compliant physical examinations for interior firefighting personnel and volunteers on a biannual basis. These physicals are critical for safeguarding the health and safety of our team, ensuring they are fit for duty.

Rising Costs of Physical Examinations

While the costs associated with these physical examinations continue to increase, the District recognizes their essential role in maintaining a healthy workforce and is committed to absorbing these necessary expenditures.

SAFETY PROGRAM

6250 Materials and Services:

Firefighter/EMS Clothing \$10,000.00

		Prior Year	% change
Personnel Uniforms & Boots	\$ 5,000.00	\$ 12,000.00	-58%
Structural Personal Protective Equipment (PPE)	\$ 500.00	\$ 3,500.00	-86%
Wildland PPE	\$ -	\$ 3,000.00	-100%
Turnout Inspection & Repairs	\$ 4,500.00	\$ 2,500.00	80%

6310 **Physicals & Immunizations**

\$12,000.00

Physicals	\$ 11,500.00	\$ 17,500.00	-34%
Immunizations	\$ 500.00	\$ 500.00	0%

7080 **Capital Outlay: Protective Equipment**

\$0.00

\$ - 0.00

7200 **Capital Outlay: Equipment**

\$0.00

\$ - 0.00

Total Safety Program

\$22,000.00

\$48,800.00 25-26
\$48,800.00 24-25
\$48,800.00 23-24
\$60,600.00 22-23

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

Materials and Services			
6090	Education & Training		\$12,500.00
	Classes & Conferences	\$4,300.00	\$5,550.00 -23%
	New EMS Certification	\$2,000.00	\$2,000.00 0%
	Training Supplies/Props (AED Trainers)	\$0.00	\$4,500.00 -100%
	Travel Expenses	\$0.00	\$2,000.00 -100%
	Meals While Traveling	\$0.00	\$2,000.00 -100%
	EMT or EMR Cert/Recert Fees	\$0.00	\$3,000.00 -100%
	DPSST - Fingerprints	\$100.00	\$750.00 -87%
	Life-Fire Training Supplies	\$100.00	\$500.00 -80%
	Training Instructor Fees	\$6,000.00	\$3,000.00 100%
6091	Tuition Reimbursement - Resident Volunteer Program		\$40,000.00
	5 Full-Time Students @ \$5,000 per term	\$40,000.00	\$60,000.00 -33%
7015	Capital Outlay: Training		\$0.00
		\$0.00	
7021	Capital Outlay: Department Equipment - Training		\$0.00
		\$0.00	

Total Training Program

\$52,500.00

\$93,300.00 25-26
 \$93,300.00 24-25
 \$103,186.00 23-24
 \$101,650.00 22-23

COMMUNITY RISK REDUCTION

To safeguard life and property within the community, Philomath Fire & Rescue is committed to a comprehensive approach that encompasses code enforcement, public education, fire investigation, plan reviews, and pre-fire assessments.

Ongoing Initiatives

Public Fire Education: Conduct informative fire education programs for the community, both at our facilities and throughout the District, to enhance awareness and preparedness.

Address Post Maintenance: Ensure the proper installation and repair of address posts across the Fire District to facilitate efficient emergency response.

Chimney Brush Availability: Maintain a diverse selection of chimney brushes for community members' use, promoting safe chimney maintenance.

Home Safety Program: Implement a comprehensive "home" prevention program that educates residents on essential safety features, aiming to mitigate injuries and enhance home safety through education.

Fire Safety Information: Disseminate critical information regarding fire safety and upcoming events through Philomath Fire & Rescue communications.

FireWise and Defensible Space Education: Collaborate with the Oregon Department of Forestry (ODF) to provide guidance and education on FireWise communities and defensible space practices.

Community Preparedness Partnerships: Engage with local disaster preparedness groups, such as those in Wren, Marys River Estates, Wren Hill Estates, and Pioneer Village, to enhance community resilience.

First Aid/CPR Training: Offer monthly American Heart Association Heartsaver First Aid/CPR classes to Philomath Schools, the City of Philomath, local businesses, groups, and residents to promote life-saving skills.

Event Support with Fire & Life Safety Education: Participate in and support community events, such as Open Houses and Health & Safety Fairs, to provide education on fire and life safety.

Building and Construction Guidance: Provide expert input to city and county officials regarding building plans, construction, occupancy processes, and requirements for Access & Water Supply in construction permits.

Smoke Detector Installation: Facilitate the installation of smoke detectors through the Oregon Smoke Installation Program to enhance residential safety.

Business Inspection Program: Continue the proactive Business Inspection Program to ensure compliance with safety regulations and reduce fire risks.

Annual Hydrant Testing: Carry out annual testing of hydrants to guarantee their operational readiness and reliability in emergencies.

These initiatives reflect our dedication to community safety and the proactive prevention of life and property loss.

COMMUNITY RISK REDUCTION

Materials and Services:

6215	Fire Prevention		\$300.00
		Prior Year	% change
	Fire Prevention Books/Publications	\$0.00	1,500.00 -100%
	Prevention Supplies	\$0.00	550.00 -100%
	Address Post Materials	\$300.00	700.00 -57%
<hr/>			
6216	First Aid/CPR Classes		\$9,000.00
6216-1	FA/CPR Class Supplies	\$6,000.00	\$6,500.00 -8%
6216-2	Instructor Fees	\$3,000.00	\$3,000.00 0%
<hr/>			
6217	EMR Classes		\$0.00
6217-1	EMR Class Supplies	\$0.00	2,000.00 -100%
6217-2	Instructor Fees	\$0.00	2,000.00 -100%
<hr/>			
Total Community Risk Reduction			\$9,300.00
			\$16,250.00 25-26
			\$15,250.00 24-25
			\$15,350.00 23-24
			\$10,350.36 22-23

RESPONSE TECHNOLOGY

To ensure that all fire district stations, apparatus, and personnel are equipped with reliable radio, alarm communications, and aerial imaging systems that support effective and efficient operations.

Ongoing Responsibilities:

Maintenance of Communication Equipment:

Regularly service and maintain radios and pagers to ensure they remain in excellent working condition. This includes routine checks, repairs, and updates to prevent any disruptions in communication during emergency operations.

These efforts are crucial to maintaining high standards of operational readiness and safety for the Philomath Fire & Rescue team.

RESPONSE TECHNOLOGY

Materials and Services				
6150	Radio Maintenance			\$5,000.00
			Prior Year	% change
	Repairs	\$1,000.00	\$500.00	100%
	Preventative Maintenance	\$4,000.00	\$5,000.00	-20%
6340 sUAS (Drone) Program				\$0.00
	sUAS Equipment	\$0.00	\$8,000.00	-100%
	sUAS Training	\$0.00	0.00	0%
Total Response Technology				\$5,000.00
			\$10,000.00	25-26
			\$6,100.00	24-25
			\$6,100.00	23-24
			\$8,300.00	22-23

BUILDING & GROUNDS MAINTENANCE

Ongoing Initiatives:

Maintain Sufficient Supplies: Ensure that an ample stock of cleaning and maintenance supplies is available at all times to uphold the professional appearance and cleanliness of our buildings and grounds.

Continuous Grounds Improvement: Actively work towards sustaining and enhancing the condition of the grounds, focusing on both aesthetic and functional improvements to reflect our commitment to excellence.

BUILDINGS & GROUNDS MAINTENANCE

Materials & Services:			
6170	Building Maintenance & Improvements		\$2,000.00
		Prior Year	% change
	Maintenance Labor	\$1,500.00	\$2,000.00 -25%
	Paint and Supplies	\$0.00	\$1,000.00 -100%
	Garage Door Repair	\$500.00	\$1,000.00 -50%
6180	Grounds Maintenance		\$500.00
	Landscaping	\$0.00	500.00
	Grounds Maintenance	\$500.00	500.00 0%
6200	Supplies - Department		\$6,500.00
	Consumables	\$3,250.00	\$3,250.00 0%
	Restroom supplies & paper products	\$3,250.00	\$3,250.00 0%
7022	Capital Outlay: Department - Building/Grounds		\$0.00
		0.00	
7110	Capital Outlay: Building		\$0.00
Total Buildings & Grounds			\$9,000.00
		\$11,500.00	25-26
		\$18,900.00	24-25
		\$21,600.00	23-24
		\$30,300.00	22-23
		\$33,000.00	21-22

VEHICLE & EQUIPMENT MAINTENANCE PROGRAM

To ensure the apparatus and equipment of Philomath Fire & Rescue remain in a constant state of readiness and safety, we adhere to the NFPA Standard for Safety and Reliability. This commitment is reflected in our ongoing maintenance and funding strategies.

Ongoing Maintenance Activities

Annual Servicing of Tools and Equipment: Regular inspections and servicing are conducted to ensure all Fire District tools and equipment are operating effectively and safely.

Scheduled Maintenance for Motorized Equipment: We perform annual, seasonal, and periodic maintenance on all motorized equipment, including self-contained breathing apparatus (SCBA) and associated gear, to maintain optimal functionality and compliance with safety standards.

Increased Budget Allocation for Tires: Recognizing the importance of reliable transportation, we have allocated additional funds specifically for tire replacement and maintenance to uphold safety and performance standards.

Anticipated Repairs for Aging Apparatus: To proactively address the needs of our aging fleet, we have earmarked appropriate funding for potential repairs. This foresight ensures that our apparatus remains operational and ready to serve the community effectively.

VEHICLE & EQUIPMENT MAINTENANCE PROGRAM

Materials & Service:

6110 **Equipment Rental** **\$150.00**

	Prior Year	% change
6130 Gas & Oil		\$20,000.00
	\$20,000.00	30,000.00 -33%

6160 **Equipment Maintenance/Testing** **\$12,000.00**

Hydraulic Rescue Tool Maint. Agreement	\$3,500.00	3,500.00 0%
Chainsaw PMs and Repairs	\$0.00	1,500.00 -100%
Extinguisher Maint.	\$300.00	550.00 -45%
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%
Equipment Maintenance	\$2,400.00	4,500.00 -47%

6161 **Vehicle Maintenance** **\$30,000.00**

Periodic Maintenance	\$15,000.00	20,000.00 -25%
Vehicle Repairs & Supplies	\$15,000.00	25,000.00 -40%
Tires & Chains for Apparatus	\$0.00	17,680.00 -100%

7150 **Capital Outlay: Vehicle** **\$0.00**

Total Vehicle & Equipment **\$62,150.00**

\$108,680.00 25-26
\$92,500.00 24-25
\$90,500.00 23-24
\$80,000.00 22-23



PERSONNEL EXPENSES

Benefits & Expenses	\$1,664,393		
		Prior Year	% change
Wages/Salaries (Including Extra Hire)	\$985,993.00	\$922,550.00	7%
Social Security/Medicare	\$75,428.00	\$70,575.00	7%
Worker's Comp.	\$60,000.00	\$60,000.00	0%
Worker's Benefit Asses.	\$500.00	\$500.00	0%
Health Insurance	\$246,375.00	\$232,580.00	6%
PERS/OPSRP	\$240,397.00	\$220,685.00	9%
PERS Pickup 6%	\$55,700.00	\$51,648.00	8%
Grant Funded Wages	\$35,000.00	\$25,000.00	\$35,000
Conflagration Hire	\$200,000.00	\$200,000.00	\$200,000
Unemployment	\$10,000.00	\$10,000.00	\$10,000

Total Personnel Expenses

\$1,909,393

\$1,823,538 25-26
 \$1,634,070 24-25
 \$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 impose a tax levy of \$0.50 per \$1,000 of assessed value to facilitate the repayment of the General Obligation (GO) Bonded Debt. With a prudent collection rate estimate of 96%, the District anticipates receiving \$194,400 in tax revenue dedicated to this purpose. Scheduled payments for the Fiscal Year 2026-2027 include \$190,000 toward the principal of the bond, supplemented by an additional \$4,400 allocated for interest payments.

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: 2026-2027		
Actual 23-24	Actual 24-25	Adopted Budget Year 25-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
0	0	0	1. Beginning Cash on Hand (Cash Basis), or	0		1
		0	2. Working Capital (Accrual Basis)	0		2
5,796	5,796	5,000	3. Delinquent Taxes	5,000		3
506	506	700	4. Interest	700		4
			5. Transferred from Other Funds	0		5
6,302	6,302		6. Total Resources, Except Taxes to be Levied	0		6
		430,187	7. Taxes Estimated to be Received *	188,700		7
420,631	420,631		8. Taxes Collected in Year Levied			8
426,933	426,933	435,887	9. TOTAL RESOURCES	194,400		9
			Requirements			
			Bond Principal Payments			
			Bond Issue Budgeted Payment Date			
225,000	225,000	245,000	10. Series 2016 June 15, 2018	0		10
160,000	160,000	18,000	11. Series 2017 June 15, 2018	190,000		11
385,000	385,000	425,000	12. Total Principal	190,000		12
			Bond Interest Payments			
			Bond Issue Projected Payment Date			
7,706	7,706	2,516	13. Series 2016	0		13
7,735	7,735	0	14. Series 2016	0		14
6,651	6,651	8,371	15. Series 2017	4,400		15
6,662	6,662	0	16. Series 2017	0		16
28,755	28,755	10,887	17. Total Interest	4,400		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	0		20
			21. Loan Repayment to Fund			21
			22. Tax Credit Bond Reserve			22
413,755	413,755	435,887	23. TOTAL REQUIREMENTS	194,400		23



PHILOMATH FIRE & RESCUE

GENERAL FUND

BUDGET FOR FISCAL YEAR 2026-2027

RESOURCES, PAGE 1

ACTUAL 23/24	ACTUAL 24/25	ADOPTED 25/26			PROPOSED BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
1,469,357	711,000	643,820	3010	CARRY OVER BALANCE	332,076		
1,469,357	711,000	643,820		Carry Over Balance	332,076		
				PROPERTY TAXES			
1,476,636	1,492,232	1,539,850	4020	Property Taxes	1,620,253		
15,791	16,000	16,000	4010	Delinquent Property Taxes	16,000		
-5,061	3000	3000	4025	Interest on Property Taxes	3000		
1,487,367	1,511,232	1,558,850		Total Property Taxes	1,639,253		
				Other Revenue			
39,595	35,000	30,000	4035	Grants	35,000		
25,908	5,000	5,000	4900	Misc. Revenue	10,000		
13,429	22,500	17,000	4050	Education Income	17,000		
94,224	100,000	200,000	4060	Conflagration Income	200,000		
0	0	10,000	4055	Contracted Training	0		
173,156	162,500	262,000		Total Other Revenue	262,000		
				USE OF MONEY & PROPERTY			
86,800	0	0	4026	Earned Interest on Investments	0		
86,801	0	0		Total Use of Money & Property	0		
				TRANSFERS			
0	0	0		Transfer In from Equipment Reserves	88,119		
3,129,879	2,384,732	2,464,670		TOTAL GENERAL FUND RESOURCES	2,321,448		

GENERAL FUND - ADMINISTRATION

PHILOMATH FIRE & RESCUE

BUDGET FOR FISCAL YEAR 2026/2027

ACTUAL
24/25

ADOPTED
25/26

EXPENDITURES Page 1

PROPOSED BY
BUDGET
OFFICER

APPROVED BY
BUDGET
COMMITTEE

ADOPTED BY
GOVERNING
BODY

			PERSONNEL SERVICES			
887,005	922,540		Salaries and Wages	985,993		
393,508	625,988		Payroll Benefits and Expenses	678,400		
369,259	275,000		Extra Hire/Conflag Wages/Unemployment/Training/Grant Funded	245,000		
10	10		Full Time Equivalent	10		
1,649,772	1,823,528		Total Personal Services	1,909,393		
			MATERIALS & SERVICES			
65,083	82,422	6001	Contracted Professional Service	68,400		
3,748	6,520	6010	Office Supplies	3,000		
1,019	4,200	6011	Postage/Shipping	500		
50,370	65,000	6020	Insurance and Bonds	60,000		
9,803	16,860	6030	Dues, Fees, Subscriptions	11,000		
1,370	1,500	6040	Publications & Elections	1,500		
31,994	37,000	6050	Utilities	35,000		
20,035	22,000	6060	Communications (phones, website, internet)	17,000		
20,905	23,300	6090	Education & Training	12,500		
44,784	60,000	6091	Tuition Reimbursement	40,000		
620	750	6101	Equip. Maint Agreements - EMS Program	750		
0	150	6110	Equipment Rental	150		
18,916	30,000	6130	Gas & Oil	20,000		
6,074	10,000	6150	Radio Maintenance	5,000		
14,915	15,850	6160	Equipment Maintenance	12,000		
77,180	62,680	6161	Vehicle Maintenance	30,000		
18,650	4,000	6170	Building Maintenance and Improvements	2,000		
1,135	1,000	6180	Grounds Maintenance	500		
4,114	3,000	6190	Small Tools & Equipment	1,500		
5,969	6,500	6200	Supplies-Department	6,500		
21,090	25,000	6210	Supplies-Medical	12,000		
453	2,750	6215	Supplies-Prevention	300		
8,314	9,500	6216	FA/CPR Classes	9,000		
0	4,000	6217	EMR Classes	0		
7,807	1,000	6220	Supplies-Suppression	1,000		

GENERAL FUND - ADMINISTRATION

BUDGET FOR FISCAL YEAR 2026/2027

ACTUAL 24/25	ADOPTED 25/26	EXPENDITURES, PAGE 2		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
0	150	6230	Supplies-Haz Mat Supplies	150		
31,241	30,800	6250	Firefighter/EMS Clothing	10,000		
6,807	12,000	6270	Volunteer Meetings & Recognition	5,305		
2,387	5,000	6280	Volunteer-Incentive	3,000		
11,000	11,000	6300	Volunteer-Length of Service	11,000		
14,274	18,000	6310	Physicals & Immunizations	12,000		
1,983	5,700	6320	Community Involvement	1,000		
20,824	2,000	6330	Wellness Program	0		
0	0	6340	sUAS (Drone) Program	0		
22,631	5,000	6900	Miscellaneous Expense	5,000		
545,495	584,632		Total Materials & Services	397,055		
			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		
46,695	0	7150	Vehicle	0		
14,093	0	7200	Equipment	0		
60,788			Total Capital Outlay	0		
0	25,000	8005	Operating Contingency	15,000		
0	0		Transfers - From General Fund	0		
0	0	9000	Building & Land Reserve Fund	0		
0	0	9010	Vehicle Reserve Fund	0		
0	35,000	9020	Equipment Reserve Fund	0		
0	0	3010	Ending Fund Balance	0		
0	0	3010	Unappropriated Ending Fund Balance	0		
2,195,267	2,468,160		TOTAL ADMINISTRATION DEPT. EXPENDITURES	2,321,448		

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 2026- 2027 the District is planning to contribute \$0 and to utilize Building Reserve funds for the construction of a Regional Training Facility at Station 201.

The **Vehicle Reserve Fund** is used to plan for the purchase of additional and replacement apparatus for the fleet. In Fiscal Year 2026 - 2027 the District is planning to contribute \$0 to this fund.

The **Equipment Reserve Fund** is used for purchase of major pieces of equipment. The District will be putting \$0 into Equipment Reserves. In order to balance the 2026-2027 Budget, a transfer of \$88,119 to the General Fund is required.

BUILDING & LAND RESERVE FUND

PHILOMATH FIRE & RESCUE

BUDGET FOR FISCAL YEAR 2026-2027

ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	RESOURCES	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
417,360	428,430	428,430	3010-80 CARRY OVER BALANCE	428,430		
			USE OF MONEY & PROPERTY			
0	0	0		0		
0	0	0	OTHER REVENUE	0		
			TRANSFER FUNDS			
0	0	0	9010-80 Transfer In - From General Fund	0		
417,360	428,430	428,430	TOTAL BUILDING/LAND RESERVE FUND	428,430		

EXPENDITURES

			TRANSFER FUNDS			
0	0	0	Transfer Out - Reserve to GF	0		
			MATERIALS & SERVICES			
0	0		Total Materials & Services			
			CAPITAL OUTLAY			
0	0	400,000	7110 Training Facility Build	400,000		
417,360	428,430	28,430	3010-80 Ending Fund Balance	28,430		
0	0	0	3010-80 Unappropriated Ending Fund Balance	0		
417,360	428,430	28,430	TOTAL BUILDING/LAND RESERVE FUND	28,430		

VEHICLE RESERVE FUND

PHILOMATH FIRE & RESCUE

BUDGET FOR FISCAL YEAR 2026-2027

ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	RESOURCES		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
350,438	350,438	350,438	3010-81	CARRY OVER BALANCE	350,437		
				USE OF MONEY & PROPERTY			
0	0	0			0		
0	0	0		OTHER REVENUE	0		
				TRANSFER FUNDS			
0	0	50,000	4090-81	Transfer In - From General Fund	0		
350,438	350,438	400,438		TOTAL VEHICLE RESERVE FUND	350,437		

EXPENDITURES

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

EQUIPMENT RESERVE FUND

PHILOMATH FIRE & RESCUE

BUDGET FOR FISCAL YEAR 2026-2027

ACTUAL 23-24	ACTUAL 23-24	ADOPTED 25-26	RESOURCES	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
96,647	97,900	97,900	3010-82 CARRY OVER BALANCE	97,900		
			USE OF MONEY & PROPERTY			
0	0	0		0		
0	0	0	OTHER REVENUE	0		
			TRANSFER FUNDS			
0	0	35,000	4090-82 Transfer In - From General Fund	0		
96,647	97,900	132,900	TOTAL EQUIPMENT RESERVE FUND	97,900		

EXPENDITURES

				TRANSFER FUNDS		
0	0	0		Transfer Out - From Reserve to GF	88,119	
				MATERIALS & SERVICES		
0	0	0		Total Materials & Services	0	
				CAPITAL OUTLAY		
0	20,000	20,000	7200	SCBA Replacement Planning	0	
0	12,000	15,000	7200	Turn Out Replacements	9,781	
0	8,000	8,000	7200	Drone Program	0	
0	0			Reserve for Future Expenditure		
96,647	97,900	89,900	3900	Ending Fund Balance	0	
		0	3900	Unappropriated Ending Fund Balance	0	
96,647	117,900	89,900		TOTAL EQUIPMENT RESERVE FUND	0	