

# PHILOMATH FIRE & RESCUE BUDGET FISCAL YEAR 2022 - 2023

## Table of Contents

Mission Statement	2
Vision Statement	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
2022 - 2023 Revenue Budget	35
2022 - 2023 Expenditure Budget	36-37
Reserve Funds Narrative	38
2022 - 2023 Building & Land Reserves	39
2022 - 2023 Vehicle Reserves	40
2022 - 2023 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

Philomath Fire & Rescue serves the emergency needs of a diverse community, providing state of the art fire and medical emergency response services.

The District has a strong volunteer base and active involvement in community affairs pertaining to public safety. We maintain the highest safety standards for our personnel and the community.



# PHILOMATH FIRE & RESCUE

## BUDGET CALENDAR FOR FISCAL YEAR 2022 - 2023

Monday, 14 March, 2022	Appoint Budget Officer.
Monday, 14 March, 2022	Appoint Budget Committee.
Friday, 15 April, 2022	Draft department budgets dues.
Monday, 25 April, 2022	Publication of public notice of Budget Committee Meeting - Newspaper Publication and Online Posting.
Thursday, 28 April, 2022	Final Draft budget for production.
Thursday, 19 May, 2022	Budget Committee Meeting: Present proposed budget and budget message.
Tuesday, 24 May, 2022	Publication of Financial Summary and notice of Budget Hearing - Newspaper Publication and Online Posting.
Monday, 13 June, 2022	Regular Board Meeting & Public Hearing on budget as approved by Budget Committee. Adopt final budget and make appropriations.

# BUDGET COMMITTEE MEMBERS

2022 - 2023

Doug Edmonds  
3425 Southwood Drive  
Philomath, OR 97370

Rick Brand  
3000 Southwood Drive  
Philomath, OR 97370

Christopher McMorran  
2360 Green Street  
Philomath, OR 97370

Joe Brier  
35543 Summers Lane  
Philomath, OR 97370

Van Hunsaker  
324 Vincent Street  
Philomath, OR 97370

Anton Grube  
3282 Chapel Drive  
Philomath, OR 97370

Ken Corbin  
35136 Kings Valley Hwy  
Philomath, OR 97370

Tom Wright  
3101 Southwood Drive  
Philomath, OR 97370

Teresa Boss  
270 S. 15th Street  
Philomath, OR 97370

Daphne Phillips  
3233 Chapel Drive  
Corvallis, OR 97333

# PHILOMATH FIRE & RESCUE

## BUDGET DOCUMENT FISCAL YEAR 2022 - 2023

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

Fire Chief Tom Miller  
Deputy Chief Chancy Ferguson  
Office Administrator Lillee Rodriguez  
Fire & Life Safety Captain Rich Saalsaa  
Firefighter Andrew Licon  
Volunteer President Andy Louden  
Volunteer Association



## 2022 - 2023 BUDGET MESSAGE

The 2022 - 2023 budget of Philomath Fire & Rescue is being presented as a balanced budget. Revenue projections are based on an assessed value (AV) of \$1,024,323,272 and our permanent tax rate of \$1.5080 per thousand of assessed value. The District has factored a 1% reduction in collection rates to anticipate any shortages due to the COVID-19 pandemic. We anticipate receiving \$16,000 in delinquent taxes and \$2,000 in interest. We also expect to receive \$8,000 for Public Education Income. An estimated \$170,000 is projected to be collected for conflagration expenses, based on the average of the last 7 years for in-state conflagrations. Additional funds, in the amount of \$42,795, are expected to be collected. This miscellaneous income is anticipated to come from merchandise sales, miscellaneous reimbursements, refunds, collected fees according to the District Fee Schedule, and includes the \$23,000 contract fee from Hoskins-Kings Valley RFPD.

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 2022 - 2023 is expected to be \$46,779,638. 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 2022 - 2023 marks the 6th 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.

The 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 Program
- G. Communication & Mapping
- H. Building & Grounds Program
- I. Vehicle & Equipment Maintenance Program
- J. Bond Debt Services

2. General Fund - This breakdown, starting on page 36, details the line items of anticipated revenues and proposed expenditures. The Fire Service General Fund expenditures include Personnel Services, Materials & Services, Capital Outlay, and Transfers, and are generally referred to as the operating budget of the District. The major source of revenue are tax funds, which are broken down into current year and previous years' taxes. The other revenues include conflagration reimbursement funds and funds from our Public Education program, including First Aid/CPR and Emergency Medical Responder classes, as well as funds from our Contract for Service with Hoskins-Kings Valley RFPD.

Areas of emphasis for the proposed 2022 - 2023 Fiscal Year include:

- a. Implementing a Cyber Security Program to protect the District's digital and electronic resources.
- b. Beginning construction of a pole barn in Wren to accommodate Station 202 vehicles, freeing up the current building for remodel into a residence in Fiscal Year 2023 - 2024.
- c. Dedicating Equipment Reserve Funds for future SCBA replacements, in accordance with the District's Equipment Replacement plan.

A significant change in this year's budget includes expenditures directly from our Reserve Funds. The 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. These projects include constructing a pole barn in Wren, replacing the District's turnout washer, removing the current training facility and replacing it with a used manufactured home, and repair of the Station 201 Hose Tower roof.

Additionally, the messages for each program have been rewritten to align with the formatting of the recently developed Strategic Plan.

# Administrative Program

**Themes Supported by Program:** Community Partnership, Fiscal Responsibility, People

**Objectives Supported by Program:** Customer Service, Budget Accountability, Information Technology, Teamwork, Retention, Recruitment

Mission: 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 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, newsletter publications, community outreach, networking and 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

<b>Materials and Services:</b>		<b>\$</b>	<b>242,890.00</b>
		Prior Year	% change
6001 Contracted Professional Services	\$ 65,450.00	41,850.00	56%
6010 Office Supplies & Equipment	\$ 9,800.00	7,300.00	34%
6011 Postage/Shipping	\$ 3,500.00	2,600.00	35%
6020 Insurance & Bonds	\$ 43,450.00	40,400.00	8%
6030 Dues, Fees & Subscriptions *	\$ 17,085.00	15,665.00	9%
6040 Publications & Elections	\$ 4,900.00	800.00	513%
6050 Utilities (water, garbage, power)	\$ 30,855.00	28,230.00	9%
6060 Communications (phone, website, internet, alarm monitoring)	\$ 21,600.00	16,268.00	33%
6080 Conference Expense	\$ 6,500.00	5,500.00	18%
6100 Equipment Maintenance Agreement - Admin (copier, software)	\$ 4,000.00	4,000.00	
6270 Volunteer Activities ^	\$ 12,000.00	12,000.00	
6280 Volunteer Incentive Program	\$ 5,000.00	5,000.00	
6300 Length of Service Awards Program	\$ 11,000.00	11,000.00	
6320 Community Involvement	\$ 4,500.00	2,300.00	96%
6900 Miscellaneous Expense	\$ 2,250.00	3,600.00	-38%
6901 Cost of Goods Sold	\$ 1,000.00	1,000.00	
<b>8005 Contingency Fund</b>		0.00	<b>\$ -</b>
Transfers:			
9000 <b>Transfer to Vehicle Fund</b>		52,100.00	<b>\$ 4,960.00</b>
9010 <b>Transfer to Building/Land Fund</b>		0.00	<b>\$ 25,000.00</b>
9020 <b>Transfer to Equipment Fund</b>		0.00	<b>\$ -</b>
<b>3010 Unappropriated Ending Fund Balance</b>			<b>\$ 626,893.95</b>
<b>Total Administration Program</b>			<b>\$ 899,743.95</b>

\$953,278 21-22

\$750,485 20-21

\$589,459 19-20

^ Volunteer Activities Breakdown on page 12

\* Dues, Fees, and Subscriptions breakdown on page 13

<b>6270 Volunteer Association Expenses ^</b>		<b>\$ 12,000.00</b>
<hr/>		
<b>Scholarship/Philanthropy</b>		<b>\$ -</b>
Karl Corbin Scholarship	\$ -	
Family Cheer	\$ -	
<hr/>		
<b>Awards</b>		<b>\$ 3,000.00</b>
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	
5-Year Award	\$ 50.00	
10-Year Award	\$ 100.00	
15-Year Award	\$ 150.00	
<hr/>		
<b>Old #1 Insurance &amp; Maintenance</b>		<b>\$ 1,500.00</b>
<hr/>		
<b>Entertainment</b>		<b>\$ 7,500.00</b>
Business Meeting Meals	\$ 5,000.00	
Spring/Summer Picnic	\$ 2,500.00	

**6030 Dues, Fees, & Subscriptions\***

**\$ 17,085.00**

<b>Dues:</b>	<b>\$ 6,620.00</b>	Prior Year	\$15,665	21-22
Oregon Fire Service Office Administrators - Membership (1)	\$ 100.00	\$ 75.00	\$13,890	20-21
Oregon Fire Chiefs Association Membership (1)	\$ 100.00	\$ 100.00	\$13,500	19-20
Emergency Medical Service Oregon Fire Chiefs Association (1)	\$ 50.00	\$ 50.00	\$12,701	18-19
Oregon Fire Marshall Association (1)	\$ 70.00	\$ 70.00	\$12,290	17-18
Oregon Fire District Directors Association - District	\$ 1,300.00	\$ 1,300.00	\$10,000	16-17
Linn Benton Fire Investigation Team Membership (1)	\$ 100.00	\$ 100.00	\$8,754	15-16
National Safety Council	\$ 50.00	\$ 50.00	\$6,865	14-15
League of Oregon Cities - District	\$ 500.00	\$ 500.00		
Special Districts Association Annual Membership - District	\$ 2,500.00	\$ 2,200.00		
Oregon Government Ethics Commission - District	\$ 600.00	\$ 600.00		
Philomath Area Chamber of Commerce - District	\$ 500.00	\$ 250.00		
International Associations of Fire Chiefs	\$ 300.00	\$ 260.00		
International Code Council - 3 year membership	\$ 200.00	\$ 100.00		
Good Samaritan - CPR instructor Dues (1)	\$ 250.00	\$ 200.00		
<b>Fees:</b>	<b>\$ 5,215.00</b>			
Secretary of State - Audit Filing Fee	\$ 250.00	\$ 300.00		
US Postmaster - PO Box Rental	\$ 300.00	\$ 260.00		
BioMed (Background checks)	\$ 500.00	\$ 500.00		
Bank, LGIP,ASI Monthly Fees	\$ 150.00	\$ 150.00		
CLIA Lab (Glucometer)	\$ 200.00	\$ 200.00		
Length Of Service Awards Program - Admin Fee (OFDDA)	\$ 250.00	\$ 250.00		
Department of Consumer Business - Air Tank Permits	\$ 200.00	\$ 150.00		
GASB 75 Valuation	\$ 3,000.00	\$ 2,100.00		
OSU Vendor Registration Fee - Career Fair	\$ 15.00	\$ -		
Computer Security - Avast	\$ -	\$ 250.00		Paid through 2023
Square Fees - Credit Card Machine	\$ 100.00	\$ -		
Intuit - Payroll Fees	\$ 250.00	\$ 250.00		
<b>Subscriptions:</b>	<b>\$ 5,250.00</b>			
National Fire Protection Association Membership - District	\$ 200.00	\$ 200.00		
Philomath Express - Annual Subscription	\$ -	\$ 200.00		
When to Work - Annual Subscription	\$ 350.00	\$ 350.00		
Alsea Geospatial - GPS & Incident View - Annual Subscription	\$ 3,000.00	\$ 2,600.00		
Adobe - Annual Subscription (2)	\$ 500.00	\$ 500.00		
Avast	\$ 1,000.00	\$ 1,000.00		
Microsoft Office Support - Annual Subscription	\$ 200.00	\$ 200.00		

# EMS PROGRAM

**Themes Supported by Program:** Fire & Life Safety

**Objectives Supported by Program:** Life & Safety Medical, Response

Mission: Provide the highest quality pre-hospital care as the Quick Response Team (QRT) including Advanced Life Support (ALS), when possible

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, defibrillators, and CPAP.
- Provide protection for our response personnel with immunizations and personal protective equipment.
- Educate in Bloodborne Pathogen identification and mitigation.

Goal # 1: Purchase EKG simulator to facilitate training of medical personnel.

## EMS PROGRAM

6101 Materials and Services:

**Equip. Maintenance Agreement - EMS Program** **\$ 600.00**

---

		Prior Year	% change
Enerspect—Annual Lifepak maintenance—	\$ -	1,600.00	
AED Inspections—5 Year Service	\$ -	0.00	due in FY25-26
Zoll Annual Mainenance	\$ 600.00	0.00	

6210

**Medical Supplies & Training** **\$ 16,800.00**

---

Medical consumables	\$ 15,400.00	14,000.00	10%
EKG Simulator	\$ 1,000.00	0.00	
Oxygen	\$ 400.00	500.00	-20%

7030

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

---

AEDs (3) for PF&R	\$ -	4,800.00
30 AEDs for Community Partners	\$ -	38,435.00
Zoll Monitors (2) – Grant	\$ -	43,500.00

**Total EMS Program** **\$ 17,400.00**

---

\$102,835 21-22  
 \$18,950 20-21  
 \$18,830 19-20  
 \$14,380 18-19

# SUPPRESSION PROGRAM

**Themes Supported by Program:** Fire & Life Safety

**Objectives Supported by Program:** Suppression

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

Goal # 1: To purchase 2" hose. Purchase of this hose will help us to meet a minimum flow rate of 300 GPM for the first 2 deployed hose lines, as established in NFPA 1710.



## SUPPRESSION PROGRAM

Materials and Services:

6190	<b>Small Tools and Equipment</b>		<b>\$400.00</b>
		Prior Year	% change
	Small Hand Tools & Equipment	\$ 400.00	2,000.00 -80%
	<del>Low Angle Rescue Rope</del>	\$ -	500.00 -100%
	<del>Wildland Firefighting Tools</del>	\$ -	200.00 -100%
6220	<b>Fire Suppression Supplies</b>		<b>\$6,800.00</b>
	Foam	\$ -	1,500.00
	Nozzles & Vortex Valve	\$ 3,000.00	1,400.00 114%
	2" Hose	\$ 3,800.00	0.00
	<del>Hose Tester</del>	\$ -	3,000.00
6230	<b>Haz Mat Supplies</b>		<b>\$400.00</b>
		400.00	0.00
7020	<b>Capital Outlay: Department - Suppression</b>		<b>\$0.00</b>
	<del>Mini Ram</del>	\$ -	6,000.00
7070	<b>Capital Outlay: Hose/Appliances</b>		<b>\$0.00</b>
			0.00
<b>Total Suppression Program</b>			<b>\$7,600.00</b>

\$15,000.00 21-22  
\$10,200.00 20-21

# SAFETY PROGRAM

**Themes Supported by Program:** Fire & Life Safety, People

**Objectives Supported by Program:** Suppression, Response, Training, Teamwork, Recruitment

Mission: To protect our personnel through providing personal protective equipment, bi-annual physicals, and other protective measures.

On-going:

- Continue supplying 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.

Goal # 1: To continue to outfit personnel in professional uniforms and appropriate personal protective equipment (PPE).

Goal # 2: Purchase two additional bullet-proof vest and kevlar helmets to increase responder safety during violent patient encounters and active shooter scenes.

Goal # 3: Cost of physicals continues to rise and the District has identified this as a necessary, though increasing, expenditure.

## SAFETY PROGRAM

Materials and Services:

6250	<b>Firefighter/EMS Clothing</b>		<b>\$37,100.00</b>
		Prior Year	% change
	Personnel Uniforms	\$ 15,000.00	9,000.00 67%
	Station Boots	\$ 1,300.00	3,000.00 -57%
	Miscellaneous Personal Protective Equipment (PPE)	\$ 1,000.00	1,000.00 0%
	Turnout Inspection & Repairs	\$ 3,300.00	3,000.00 10%
	Bulletproof Vests & Helmets (2 sets)	\$ 1,500.00	1,500.00 0%
	Personal Protective Attire - Turnouts (5 Sets)	\$ 15,000.00	28,000.00 -46%
6310	<b>Physicals &amp; Immunizations</b>		<b>\$23,500.00</b>
	Physicals	\$ 23,000.00	12,000.00 92%
	Immunizations	\$ 500.00	1,000.00 -50%
7080	<b>Capital Outlay: Protective Equipment</b>		<b>\$0.00</b>
		0.00	
7200	<b>Capital Outlay: Equipment</b>		<b>\$0.00</b>

### Total Safety Program

**\$60,600.00**

\$58,500.00	21-22
\$273,600.00	20-21
\$380,500.00	19-20
\$32,900.00	18-19
\$37,400.00	17-18
\$15,700.00	16-17
\$33,700.00	15-16
\$37,200.00	14-15

# TRAINING PROGRAM

**Themes Supported by Program:** Fire & Life Safety, People

**Objectives Supported by Program:** Response, Training, Teamwork, Recruitment

**Mission:** To provide high quality training opportunities in fire suppression, prevention, investigation, and emergency medical services for all Philomath Fire & Rescue personnel.

**On-going:**

- Maintain current Department of Public Safety Standards and Training, NFPA, and Oregon Health Authority certifications.
- To support training and certification for Firefighter II, Firefighter Officer I, Fireground Leader, Fire Investigator, and other Fire Service topics.
- Maintain training for Emergency Medical personnel including initial education for in-district personnel, EMR through Advanced EMT, and recertification training for all EMS personnel.
- Participate in specialized training classes, courses, seminars, and workshops outside of the training provided within our own organization.
- Provide funds for travel to training, seminars, and conferences for paid staff, volunteers, and Board members.
- Continue tuition reimbursement to attract and retain quality applicants for the Resident Volunteer program.

**Goal #1:** Provide on-site, department-wide refresher training for vehicle extrication.

## TRAINING PROGRAM

	Materials and Services				
6070	<b>Travel &amp; Food</b>				<b>\$9,100.00</b>
			Prior Year	% change	
	<del>Meeting Food</del>	\$0.00	\$	1,000.00	
	<del>Chili Cook-off</del>	\$0.00	\$	300.00	Moved to 6320
	Promotional Ceremony	\$300.00	\$	300.00	
	<del>Open House</del>	\$0.00	\$	2,500.00	Moved to 6320
	Hotel Stays	\$4,000.00	\$	4,000.00	
	Meals While Traveling	\$1,500.00	\$	2,000.00	-25%
	Airfare	\$2,000.00	\$	2,250.00	-11%
	Fire Incident Food	\$800.00	\$	500.00	60%
	MREs	\$500.00	\$	500.00	
6090	<b>Education &amp; Training</b>				<b>\$24,550.00</b>
	Classes	\$10,000.00	\$	10,000.00	
	Leadership Retreat	\$800.00	\$	-	
	EMS Certification	\$2,000.00	\$	2,000.00	
	Training Supplies/Props	\$1,500.00	\$	1,500.00	
	<del>Smoke Machine Fluid</del>	\$0.00	\$	300.00	-100%
	Recert Fees for EMTs	\$3,000.00	\$	2,500.00	20%
	<del>EMR Cert/Recert Fees</del>	\$0.00	\$	560.00	-100%
	DPSST - Fingerprints	\$750.00	\$	750.00	
	<del>Propane Training Ground</del>	\$0.00	\$	250.00	-100%
	Life-Fire Training Food	\$300.00	\$	300.00	
	Training Instructor Fees	\$3,200.00	\$	1,000.00	220%
	Training consumables - Fire Academy Meals & Training Materials	\$3,000.00	\$	700.00	329%
6091	<b>Tuition Reimbursement - RV Program</b>				<b>\$68,000.00</b>
	8 Full-Time Students @ \$2,800 per term	\$68,000.00	\$	68,000.00	
7015	<b>Capital Outlay: Training</b>				<b>\$0.00</b>
	<del>201 Training Grounds Structure Grant</del>	\$0.00	\$	400,000.00	
7021	<b>Capital Outlay: Department Equipment - Training</b>				<b>\$0.00</b>
				0	
	<b>Total Training Program</b>				<b>\$101,650.00</b>
					\$500,710.00 21-22
					\$461,750.00 20-21

# PREVENTION & PUBLIC EDUCATION PROGRAM

**Themes Supported by Program:** Fire & Life Safety, Community Partnership

**Objectives Supported by Program:** Prevention, Customer Service, Education

Mission: 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 leadership with Local Emergency Planning Committee (Mid-Valley LEPC).
- 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 working with the City of Philomath Public Works.
- Participate with Linn-Benton Fire Investigation Team in fire investigation and education.

## PREVENTION & PUBLIC EDUCATION PROGRAM

Materials and Services:

6215	<b>Fire Prevention</b>		<b>\$2,750.00</b>	
		Prior Year		% change
	Fire Prevention Books/Publications	\$1,500.00	1,500.00	
	Prevention Supplies	\$550.00	550.00	
	Address Post Materials	\$700.00	680.00	3%
	<del>Chimney Brushes and Rods</del>	<del>\$0.00</del>	<del>100.00</del>	
6216	<b>Supplies - First Aid/CPR</b>			<b>\$6,000.00</b>
	FA/CPR Class Expenses	\$4,000.00	4,000.00	
	Instructor Fees - Become Training Site for AHA	\$2,000.00	1,500.00	33%
6217	<b>Supplies - EMR Classes</b>			<b>\$1,600.00</b>
	EMR Class Expenses	\$1,600.00	1,600.00	

### **Total Fire & Life Safety**

**\$10,350.36**

\$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 & MAPPING PROGRAM

**Themes Supported by Program:** Fire & Life Safety

**Objectives Supported by Program:** Response

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

On-going:

- Maintain radios and pagers in good working condition.

Goal #1: Purchase of MO3 to increase radio reception in remote locations within the District.

Goal #2: Installation of Havis mount in 232 to safely secure communication equipment in new engine cab.



# EMERGENCY COMMUNICATIONS & MAPPING PROGRAM

Materials and Services

6150 **Radio Maintenance** **\$8,300.00**

		Prior Year	% change
Portable Radio Repair	\$600.00	600.00	
Pagers, Repairs, Chargers	\$1,000.00	100.00	900%
Mobile Radios & FireCom Headset repair	\$1,500.00	500.00	200%
<del>Pagers (4)</del>	<del>\$0.00</del>	<del>2,000.00</del>	<del>-100%</del>
MO3 for 232	\$1,000.00	0.00	
Havis Mount - 232	\$1,200.00	0.00	
<del>Tender Radio Replacement &amp; Headsets (2)</del>	<del>\$0.00</del>	<del>5,500.00</del>	<del>-100%</del>
<del>Cell Phone Boosters (2)</del>	<del>\$0.00</del>	<del>1,600.00</del>	<del>-100%</del>
Portable Radios & Charger - 224	\$3,000.00	3,000.00	

6260 **911 Dispatch** **\$0.00**

0.00

7060 **Capital Outlay: Radios & Mapping** **\$0.00**

~~Radios - Grant~~ ~~\$0.00~~ 27,625.00

0.00

**Total Communication & Mapping** **\$8,300.00**

\$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

**Themes Supported by Program:** Community Partnership, Fiscal Responsibility, People

**Objectives Supported by Program:** Customer Service, Capital Maintenance, Retention

**Mission:** 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. Included in the budget are supplies for all three stations.
- To provide basic provisions for staff and volunteers; coffee, tea, cocoa, ~~candy~~, fresh fruit & water.
- To maintain and continually improve the condition of the grounds at all three stations.

**Goal #1:** Treatment equipment for Station 203 to mitigate iron surplus in well water.

**Goal #2:** Providing sufficient funding for repair of aging garage doors for apparatus bay.

**Goal #3:** Breaking out Residence Supplies for tracking residential costs at main and substations.

## BUILDINGS & GROUNDS MAINTENANCE

Materials & Services:			Prior Year	% change
6170	<b>Building Maintenance &amp; Improvements</b>			<b>\$17,300.00</b>
	Maintenance Labor	\$6,000.00	4,000.00	50%
	Cypher Locks - Reprogram & Repair	\$500.00	500.00	
	Misc. Building Repair	\$2,000.00	2,000.00	
	Paint and Supplies	\$300.00	300.00	
	Garage Door Repair	\$2,500.00	300.00	733%
	<del>203 Residence - Furnishings &amp; Accommodations</del>	\$0.00	2,000.00	
	203 Filtration System	\$3,000.00	0.00	
	Carpet Cleaning - Station 201	\$2,000.00	1,000.00	100%
	<del>Mechanical Inspections - All Stations</del>	\$0.00	1,200.00	
	<del>Decon Sink/Shop Sink - Instahot - Station 201</del>	\$0.00	1,000.00	
	<del>Exhaust System Annual Service</del>	\$0.00	1,000.00	
	Well Pump - Station 202	\$1,000.00	1,000.00	
6180	<b>Grounds Maintenance</b>			<b>\$3,500.00</b>
	<del>Reseal Backtop - Station 201</del>	\$0.00	7,300.00	
	Gravel	\$500.00	0.00	
	Landscaping & Signage at Substations	\$1,000.00	5,000.00	-80%
	Misc. Grounds Maintenance	\$2,000.00	2,000.00	
	<del>Excavation Work for Training Grounds</del>	\$0.00	1,000.00	
	<del>Draft Pit - Hose Testing Equipment</del>	\$0.00	1,500.00	
	<del>201 - Picnic Table</del>	\$0.00	0.00	
	<del>202/203 Lawnmower</del>	\$0.00	2,500.00	
6200	<b>Supplies - Department</b>			<b>\$6,500.00</b>
	Consumables	\$2,000.00	3,000.00	-33%
	Restroom supplies & paper products	\$2,400.00	2,000.00	20%
	<del>Residence Supplies</del>	\$0.00	1,100.00	
	Shop Improvements - 201 Shelving, Storage, Organization	\$500.00	0.00	
	Kitchen Supplies	\$300.00	300.00	
	201 - Station Decorations	\$300.00	300.00	
	Training Room Supplies - 201 Sound System	\$1,000.00	1,000.00	
6205	<b>Supplies - Residence</b>			<b>\$3,000.00</b>
	Residence Supplies - 201, 202, 203	\$3,000.00	0.00 0.00	
7022	<b>Capital Outlay: Department - Building/Grounds</b>		0.00	<b>\$0.00</b>
7110	<b>Capital Outlay: Building</b>			<b>\$0.00</b>

**Total Buildings & Grounds**

**\$30,300.00**

\$33,000.00 21-22

\$109,350.00 20-21

# VEHICLE & EQUIPMENT MAINTENANCE PROGRAM

**Themes Supported by Program:** Fire & Life Safety, Fiscal Responsibility,

**Objectives Supported by Program:** Response, Capital Maintenance,

**Mission:** To maintain the apparatus and equipment in a constant state of readiness and to ensure it is safe to operate.

**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.

**Goal #1:** Increased budget line for ever-rising fuel prices.

**Goal #2:** To fund appropriately in anticipation of additional repairs required for aging apparatus.

## VEHICLE & EQUIPMENT MAINTENANCE PROGRAM

Materials & Service:				
6110	<b>Equipment Rental</b>			<b>\$150.00</b>
			Prior Year	% change
6130	<b>Gas &amp; Oil</b>			<b>\$25,000.00</b>
			15,000.00	
6140	<b>Hydrant Maintenance</b>			<b>\$0.00</b>
			450.00	
6160	<b>Equipment Maintenance/Testing</b>			<b>\$12,350.00</b>
	Breathing Apparatus - Annual Service	\$1,000.00	2,000.00	-50%
	<del>SCBA Chest Straps</del>	<del>\$0.00</del>	<del>2,500.00</del>	
	Hydraulic Rescue Tool Maint. Agreement	\$3,000.00	2,000.00	50%
	Power Equipment	\$1,500.00	1,000.00	50%
	<del>Hand Tools</del>	<del>\$0.00</del>	<del>400.00</del>	
	Extinguisher Maint. - Valley Fire Control	\$550.00	500.00	10%
	Hose Tower Hoist Inspection	\$500.00	500.00	
	<del>Medical Equipment Maint/Testing</del>	<del>\$0.00</del>	<del>1,000.00</del>	
	Ladder Maintenance	\$2,000.00	2,000.00	
	SCBA Air Compressor Maintenance	\$1,800.00	900.00	100%
	<del>FIT Machine Testing/Certification</del>	<del>\$0.00</del>	<del>750.00</del>	
	<del>Port-A-Pond Repair</del>	<del>\$0.00</del>	<del>500.00</del>	
	Misc. Equipment Maintenance	\$2,000.00	2,000.00	
6161	<b>Vehicle Maintenance</b>			<b>\$41,500.00</b>
	Periodic Maintenance	\$20,000.00	18,000.00	11%
	Miscellaneous Repair	\$20,000.00	13,000.00	54%
	Tires & Chains for Apparatus - 290 Tires	\$1,500.00	5,000.00	-70%
6240	<b>Miscellaneous Maintenance Supplies</b>			<b>\$1,000.00</b>
	Consumables	\$1,000.00	1,200.00	
7150	<b>Capital Outlay: Vehicle</b>			<b>\$0.00</b>
<b>Total Vehicle &amp; Equipment</b>				<b>\$80,000.00</b>
				\$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
				\$83,300.00 15-16
				\$75,925.00 14-15



## PERSONNEL EXPENSES

<b>Benefits &amp; Expenses</b>	<b>\$1,105,470</b>		
		Prior Year	% change
Wages/Salaries	\$642,870.00	583,120.00	10%
Social Security/Medicare	\$59,000.00	54,745.00	8%
Worker's Comp.	\$30,000.00	30,000.00	
Worker's Benefit Asses.	\$600.00	500.00	20%
Health Insurance	\$144,000.00	140,000.00	3%
PERS/OPSRP	\$190,000.00	140,000.00	36%
PERS Pickup 6%	\$39,000.00	40,000.00	-3%
<b>Extra Hire Temp &amp; Part Time Pool</b>	<b>\$8,000.00</b>	0.00	<b>\$8,000</b>
<b>Conflagration Hire</b>	<b>\$85,000.00</b>	150,000.00	<b>\$85,000</b>
<b>Unemployment</b>	<b>\$10,000.00</b>	10,000.00	<b>\$10,000</b>

### Total Personnel Expenses

**\$1,208,471**

\$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 98%, the District is budgeting for receipt of \$402,539 in tax revenue to go towards the GO Bonded Debt repayment. The District is scheduled to make payments in the amount of \$370,000 towards the principal of the bond with additional payments amounting to \$32,539 paid toward interest.



# BONDED DEBT RESOURCES AND REQUIREMENTS

FORM  
LB-35

Bond Debt Payments are for:

- Revenue Bonds or  
 General Obligation Bonds

Philomath Fire & Rescue

## General Obligation Bonded Debt

	Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year: 2022-2023				
	Actual 19-20	Actual 20-21	Adopted Budget Year 21-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				<b>Resources</b>					
1	0		1,229	1. Beginning Cash on Hand (Cash Basis), or	60,000	60,000	60,000	1	
2				2. Working Capital (Accrual Basis)				2	
3	2,389	5,945	5,000	3. Delinquent Taxes	5,000	5,000	5,000	3	
4	1,548	570	130	4. Interest	600	600	600	4	
5				5. Transferred from Other Funds				5	
6	3,937	6,515		6. Total Resources, Except Taxes to be Levied				6	
7			391,147	7. Taxes Estimated to be Received *	396,939	396,939	396,939	7	
8	386,080	390,233		8. Taxes Collected in Year Levied				8	
<b>9</b>	<b>390,017</b>	<b>396,747</b>	<b>397,506</b>	<b>9. TOTAL RESOURCES</b>	<b>462,539</b>	<b>462,539</b>	<b>462,539</b>	<b>9</b>	
				<b>Requirements</b>					
				Bond Principal Payments					
				Bond Issue	Budgeted Payment Date				
10	185,000	190,000	205,000	10. Series 2016	June 15, 2018	215,000	215,000	215,000	10
11	130,000	140,000	145,000	11. Series 2017	June 15, 2018	155,000	155,000	155,000	11
12	315,000	330,000	350,000	12. <b>Total Principal</b>		370,000	370,000	370,000	12
				Bond Interest Payments					
				Bond Issue					
13	13,972	23,058	19,325	13. Series 2016		15,356	15,356	15,356	13
14	14,034			14. Series 2016					14
15	14,203	23,647	20,498	15. Series 2017		17,183	17,183	17,183	15
16	14,175		0	16. Series 2017					16
17	56,383	46,705	39,823	17. <b>Total Interest</b>		32,539	32,539	32,539	17
				Unappropriated Balance for Following Year By					
				Bond Issue	Projected Payment Date				
18				18.					18
19	18,634	20,042		19. Ending balance (prior years)					19
20			7,683	20. <b>Total Unappropriated Ending Fund Balance</b>		60,000	60,000	60,000	20
21				21. Loan Repayment to Fund					21
22				22. Tax Credit Bond Reserve					22
<b>23</b>	<b>390,017</b>	<b>396,747</b>	<b>397,506</b>	<b>23. TOTAL REQUIREMENTS</b>		<b>462,539</b>	<b>462,539</b>	<b>462,539</b>	<b>23</b>

150-504-035 (Rev 02-14)

\*If this form is used for revenue bonds, property tax resources may not be included.



**GENERAL FUND**  
**RESOURCES, PAGE 1**

ACTUAL ACTUAL ADOPTED  
19/20 20/21 21/22

PROPOSED APPROVED ADOPTED BY  
BUDGET BY BUDGET GOVERNING  
OFFICER COMMITTEE BODY

969,097	1,118,101	883,905	3010	<b>CARRY OVER BALANCE</b>	699,146	699,146	699,146
969,097	1,118,101	883,905		Carry Over Balance	699,146	699,146	699,146
				<b>PROPERTY TAXES</b>			
1,207,400	1,299,266	1,290,000	4020	Property Taxes	1,482,923	1,482,923	1,482,923
16,063	15,808	15,000	4010	Delinquent Property Taxes	16,000	16,000	16,000
214	1,009	2,000	4025	Interest on Property Taxes	2,000	2,000	2,000
1,223,677	1,316,083	1,307,000		Total Property Taxes	1,500,923	1,500,923	1,500,923
				<b>Other Revenue</b>			
3,568	0	447,625	4035	Grants	0	0	0
17,669	19,590	56,435	4900	Misc. Revenue	42,795	42,795	42,795
8,076	8,599	8,000	4050	Public Education Income	8,000	8,000	8,000
133,732	224,704	140,000	4060	Conflagration Income	170,000	170,000	170,000
163,045	252,893	652,060		Total Other Revenue	220,795	220,795	220,795
				<b>USE OF MONEY &amp; PROPERTY</b>			
25,444	6,121	16,000	4026	Earned Interest on Investments	3,550	3,550	3,550
25,444	6,121	16,000		Total Use of Money & Property	3,550	3,550	3,550
				<b>TRANSFERS</b>			
99,752	260,000	0		Transfer In	0	0	0
2,481,015	2,953,199	2,858,965		<b>TOTAL GENERAL FUND RESOURCES</b>	2,424,414	2,424,414	2,424,414

**GENERAL FUND - ADMINISTRATION**

PHILOMATH FIRE & RESCUE

BUDGET FOR FISCAL YEAR 2022/2023

ACTUAL 19/20	ACTUAL 20/21	ADOPTED 21/22	EXPENDITURES Page 1		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
				<b>PERSONNEL SERVICES</b>			
461,569	537,180	583,120		Salaries and Wages	642,870.00	642,870.00	642,870.00
321,444	354,691	405,245		Payroll Benefits and Expenses	462,600.00	462,600.00	462,600.00
99,562	114,924	80,000		Extra Hire/Conflag Wages/Unemployment	103,000.00	103,000.00	103,000.00
8.00	8.00	8.00		Full Time Equivalent	8.00		
<b>882,575</b>	<b>1,006,795</b>	<b>1,068,365</b>		<b>Total Personal Services</b>	<b>1,208,470</b>	<b>1,208,470</b>	<b>1,208,470</b>
				<b>MATERIALS &amp; SERVICES</b>			
32,714	20,527	41,850	6001	Contracted Professional Service	65,450	65,450	65,450
12,894	4,706	7,300	6010	Office Supplies	9,800	9,800	9,800
2,379	1,640	2,600	6011	Postage/Shipping	3,500	3,500	3,500
35,192	45,796	40,400	6020	Insurance and Bonds	43,450	43,450	43,450
14,229	12,028	15,665	6030	Dues, Fees, Subscriptions	17,085	17,085	17,085
1,400	3,646	800	6040	Publications & Elections	4,900	4,900	4,900
24,111	26,847	28,230	6050	Utilities	30,855	30,855	30,855
12,934	15,294	16,268	6060	Communications (phones, website, internet)	21,600	21,600	21,600
10,670	1,778	12,850	6070	Travel	9,100	9,100	9,100
1,326	307	5,500	6080	Conference Expense	6,500	6,500	6,500
13,264	17,662	19,860	6090	Education & Training	24,550	24,550	24,550
27,997	53,011	68,000	6091	Tuition Reimbursement	68,000	68,000	68,000
2,130	2,896	4,000	6100	Equip. Maint Agreements - Admin	4,000	4,000	4,000
1,095	0	1,600	6101	Equip. Maint Agreements - EMS Program	600	600	600
421	41	150	6110	Equipment Rental	150	150	150
10,073	12,453	15,000	6130	Gas & Oil	18,000	25,000	25,000
7,117	16,046	13,300	6150	Radio Maintenance	8,300	8,300	8,300
6,935	11,436	16,050	6160	Equipment Maintenance	12,350	12,350	12,350
31,059	40,198	36,000	6161	Vehicle Maintenance	41,500	41,500	41,500
7,055	13,933	14,300	6170	Building Maintenance and Improvements	17,300	17,300	17,300
9,227	11,785	11,000	6180	Grounds Maintenance	3,500	3,500	3,500
3,124	4,696	2,700	6190	Small Tools & Equipment	7,400	400	400
9,127	8,486	7,700	6200	Supplies-Department	6,500	6,500	6,500
0	0	0	6205	Supplies - Residence	3,000	3,000	3,000
16,834	15,809	14,500	6210	Supplies-Medical	16,800	16,800	16,800
2,227	1,943	2,830	6215	Supplies-Prevention	2,750	2,750	2,750
3,671	4,829	5,500	6216	Supplies - FA/CPR Education	6,000	6,000	6,000
1,010	955	1,600	6217	Supplies - EMR Classes	1,600	1,600	1,600
175	7,850	5,900	6220	Supplies-Suppression	6,800	6,800	6,800

## GENERAL FUND - ADMINISTRATION

BUDGET FOR FISCAL YEAR 2022/2023

ACTUAL 19/20	ACTUAL 20/21	ADOPTED 21/22	EXPENDITURES, PAGE 2	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
533	245	400	6230 Supplies-Haz Mat Supplies	400	400	400
1,566	1,536	1,200	6240 Supplies-Consumables	1,000	1,000	1,000
34,671	40,778	45,500	6250 Uniforms	37,100	37,100	37,100
11,530	0	0	6260 Dispatch	0	0	0
11,989	11,137	12,000	6270 Volunteer Activities	12,000	12,000	12,000
4,952	3,171	5,000	6280 Volunteer-Incentive	5,000	5,000	5,000
11,000	11,000	11,000	6300 Volunteer-Length of Service	11,000	11,000	11,000
16,302	10,166	13,000	6310 Physicals & Immunizations	23,500	23,500	23,500
1,816	4,096	2,300	6320 Community Involvement	4,500	4,500	4,500
6,915	8,893	3,600	6900 Miscellaneous Expense	2,250	2,250	2,250
1,186	1,448	1,000	6901 Cost of Goods Sold	1,000	1,000	1,000
3,185	0	0	6902 Bad Debt	0	0	0
<b>406,035</b>	<b>449,067</b>	<b>506,453</b>	<b>Total Materials &amp; Services</b>	<b>559,090</b>	<b>559,090</b>	<b>559,090</b>
			<b>CAPITAL OUTLAY</b>			
0	0	400,000	7015 Training Equipment	0	0	0
0	0	6,000	7020 Department Equipment - Suppression	0	0	0
0	0	0	7022 Department Equipment - Buildings/Grounds	0	0	0
0	0	86,735	7030 Medical Equipment	0	0	0
0	0	0	7040 Office Equipment	0	0	0
0	0	27,625	7060 Radios and Mapping	0	0	0
0	0	0	7070 Hose/Appliances	0	0	0
0	0	0	7080 Protective Equipment	0	0	0
0	44,928	0	7110 Building	0	0	0
0	13,287	0	7150 Vehicle	0	0	0
0	206,608	0	7200 Equipment	0	0	0
<b>0</b>	<b>264,823</b>	<b>520,360</b>	<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
0	0	0	8005 <b>Operating Contingency</b>			
			<b>Transfers - From General Fund</b>			
222,665	178,918	187,578	9000 Land/Building Reserve Fund	25,000	25,000	25,000
74,426	73,372	127,900	9010 Vehicle Reserve Fund	4,960	4,960	4,960
286,475	64,693	67,805	9020 Equipment Reserve Fund	0	0	0
608,838	915,532		3010 Ending Fund Balance			
		380,504	3010 <b>Unappropriated Ending Fund Balance</b>	626,894	626,894	626,894
<b>2,481,015</b>	<b>2,953,199</b>	<b>2,858,965</b>	<b>TOTAL ADMINISTRATION DEPT. EXPENDITURES</b>	<b>2,424,414</b>	<b>2,424,414</b>	<b>2,424,414</b>

## RESERVE FUNDS

The District budget includes three reserve funds: Building 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. As we identify expenditures from the reserve funds, the staff seeks Board approval prior to using these funds. The District continues to have challenges 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. These projects include constructing a Pole Barn in Wren, as part of the Station 202 Staffing project. Additionally, Building Reserve funds are being budgeted for replacement of the Turnout Washer, removal and replacement of the Station 201 training facility, and repair of the Station 201 Hose Tower roof.

The **Vehicle Reserve Fund** is used to plan for the purchase of additional and replacement apparatus for the fleet. The District emptied this reserve fund in Fiscal Year 2021 - 2022 for the purchase of the new 232 engine. In Fiscal Year 2022 - 2023 the District is planning to contribute \$4,960 to this fund, though they recognize that this is not sufficient to meet the needs of the Apparatus Replacement Plan. According to the Apparatus Replacement Plan the District would need to place \$993,700 into the Vehicle Reserves in order to meet the replacement needs of the District's current fleet.

The **Equipment Reserve Fund** is used for purchase of major pieces of equipment. In Fiscal Year 2020 - 2021 the District used \$206,608 of these funds to purchase replacement Self-Contained Breathing Apparatus (SCBAs) for the District, replacing outdated and unsupported equipment. In Fiscal Year 2022 - 2023 the District has dedicated \$18,857 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. Additionally, in Fiscal Year 2022 - 2023, the District has budgeted \$10,000 to be spent toward Cyber Security Hardware and Equipment, 2 AED Pros, and contracting services for System Development Charge (SDC) establishment. If eligible, the District could potentially receive fees from new developments within the District, to help offset the impact of the development on the business of the District. These fees could be used toward building future Fire Stations and/or hiring additional personnel.

## BUILDING/LAND RESERVE FUND

PHILOMATH FIRE & RESCUE  
BUDGET FOR FISCAL YEAR 2022-2023

ACTUAL 19-20	ACTUAL 20-21	ADOPTED 21-22	RESOURCES	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
213,470	217,744	183,578	3010-80 <b>CARRY OVER BALANCE</b>	182,825	182,825	182,825
			<b>USE OF MONEY &amp; PROPERTY</b>			
4,274	1,173	4,000	4030-80 Earned Interest			
			<b>OTHER REVENUE</b>			
			<b>TRANSFER FUNDS</b>			
0	0	0	9010-80 Transfer In - From General Fund	25,000	25,000	25,000
217,744	218,918	187,578	<b>TOTAL BUILDING/LAND RESERVE FUND</b>	207,825	207,825	207,825

### EXPENDITURES

				<b>TRANSFER FUNDS</b>			
	40,000			Transfer Out - Reserve to GF			
				<b>MATERIALS &amp; SERVICES</b>			
0	0	0		Total Materials & Services	0	0	0
				<b>CAPITAL OUTLAY</b>			
0	0	0	7110	202 Pole Barn	120,000	120,000	120,000
			7110	Turnout Washer	30,000	30,000	30,000
			7110	Training House Replacement	10,000	10,000	10,000
			7110	Training House Removal	5,000	5,000	5,000
			7110	Concrete Patch - Station 201	12,000	12,000	12,000
			7110	Hose Tower Roof Repair	30,000	30,000	30,000
				Reserve for Future Expenditure	825	825	825
217,744	178,918	187,578	3010-80	Ending Fund Balance			
		187,578	3010-80	Unappropriated Ending Fund Balance			
217,744	178,918	187,578		<b>TOTAL BUILDING/LAND RESERVE FUND</b>	207,825	207,825	207,825

**VEHICLE RESERVE FUND**

PHILOMATH FIRE & RESCUE

BUDGET FOR FISCAL YEAR 2022-2023

ACTUAL 19-20	ACTUAL 20-21	ADOPTED 21-22	RESOURCES	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
71,460	72,890	74,800	3010-81 <b>CARRY OVER BALANCE</b>	0	0	0
			<b>USE OF MONEY &amp; PROPERTY</b>			
1,431	481	1,000	4030-81 Earned Interest	0	0	0
			<b>OTHER REVENUE</b>			
			<b>TRANSFER FUNDS</b>			
0		52,100	4090-81 Transfer In - From General Fund	4,960	4,960	4,960
72,890	73,372	127,900	<b>TOTAL VEHICLE RESERVE FUND</b>	4,960	4,960	4,960

EXPENDITURES

			<b>MATERIALS &amp; SERVICES</b>			
0	0	0	Total Materials & Services			
			<b>CAPITAL OUTLAY</b>			
		127,900	Reserved for Future Expenditure	4,960	4,960	4,960
72,890	73,372		3010-81 Ending Fund Balance			
			3010-81 <b>Unappropriated Ending Fund Balance</b>			
72,890	73,372	127,900	<b>TOTAL VEHICLE RESERVE FUND</b>	4,960	4,960	4,960



## EQUIPMENT RESERVE FUND

PHILOMATH FIRE & RESCUE

BUDGET FOR FISCAL YEAR 2022-2023

ACTUAL 19-20	ACTUAL 20-21	ADOPTED 21-22	RESOURCES	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
179,160	284,269	66,805	3010-82 <b>CARRY OVER BALANCE</b>	65,838	65,838	65,838
			<b>USE OF MONEY &amp; PROPERTY</b>			
5,357	424	1,000	4030-82 Earned Interest	0	0	0
			<b>OTHER REVENUE</b>			
			<b>TRANSFER FUNDS</b>			
99,752	0	0	4090-82 Transfer In - From General Fund	0	0	0
284,269	284,693	67,805	<b>TOTAL EQUIPMENT RESERVE FUND</b>	65,838	65,838	65,838

### EXPENDITURES

				<b>TRANSFER FUNDS</b>			
	220,000			Transfer Out - From Reserve to GF			
				<b>MATERIALS &amp; SERVICES</b>			
0	0			Total Materials & Services	0	0	0
				<b>CAPITAL OUTLAY</b>			
0	0	0	7200	SCBA Replacement Planning	18,857	18,857	18,857
			7200	Cyber Security Equipment	10,000	10,000	10,000
			7200	2 AEDs	5,700	5,700	5,700
			7200	SDC Contracting	30,000	30,000	30,000
		67,805		Reserve for Future Expenditure	1,281	1,281	1,281
284,269	64,693		3900	Ending Fund Balance			
			3900	<b>Unappropriated Ending Fund Balance</b>			
284,269	64,693	67,805		<b>TOTAL EQUIPMENT RESERVE FUND</b>	65,838	65,838	65,838