

# PHILOMATH FIRE & RESCUE BUDGET 2023—2024



# PHILOMATH FIRE & RESCUE BUDGET FISCAL YEAR 2023 - 2024

## 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
2023 - 2024 Revenue Budget	35
2023 - 2024 Expenditure Budget	36-37
Reserve Funds Narrative	38
2023 - 2024 Building & Land Reserves	39
2023 - 2024 Vehicle Reserves	40
2023 - 2024 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 2023 - 2024

Monday, February 13, 2023	Appoint Budget Officer.
Monday, March 13, 2023	Appoint Budget Committee.
Friday, March 10, 2023	Draft department budgets due.
Monday, March 27, 2023	Publication of public notice of Budget Committee Meeting - Newspaper Publication and Online Posting.
Thursday, March 30, 2023	Final Draft budget for production.
Thursday, April 20, 2023	Budget Committee Meeting: Present proposed budget and budget message.
Tuesday, April 25, 2023	Publication of Financial Summary and notice of Budget Hearing - Newspaper Publication and Online Posting.
Monday, May 8, 2023	Regular Board Meeting & Public Hearing on budget as approved by Budget Committee. Adopt final budget and make appropriations.

# BUDGET COMMITTEE MEMBERS

2023 - 2024

Doug Edmonds  
3425 Southwood Drive  
Philomath, OR 97370

Rick Brand  
3000 Southwood Drive  
Philomath, OR 97370

Sandi Hering  
23605 Hwy 20  
Philomath, OR 97370

Joe Brier  
35543 Summers Lane  
Philomath, OR 97370

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

Anton Grube  
3282 Chapel Drive  
Philomath, OR 97370

Jerry Wolcott  
340 N 10th Street  
Philomath, OR 97370

Daphne Phillips  
3233 Chapel Drive  
Corvallis, OR 97333

# PHILOMATH FIRE & RESCUE

## BUDGET DOCUMENT FISCAL YEAR 2023 - 2024

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

Fire Chief Chancy Ferguson  
Deputy Chief Rich Saalsaa  
Administrative Assistant Ashley Scott  
Captain Andy Louden  
LT Scott Moser, LT Lindsey Taylor & AIC LT Levi Schell  
Daytime Firefighter Layne Converse  
Volunteer President Dan Eddy  
Volunteer Association







# 2023 - 2024 BUDGET MESSAGE

The 2023 - 2024 budget of Philomath Fire & Rescue is being presented as a balanced budget. Revenue projections are based on an assessed value (AV) of \$1,014,875,052 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 \$12,500 for Public Education Income. An estimated \$100,000 is projected to be collected and expended for conflagration deployment, based our new philosophy on budgeting conflagration deployments. Misc. Revenue in the amount of \$10,000, to be received from a training 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 2023 - 2024 is expected to be \$49,249,603. 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 2023 - 2024 marks the 7th 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 & Public Education Program
- G. Emergency Communications & Mapping 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

Areas of emphasis for the proposed 2023 - 2024 Fiscal Year include:

- a. Implementing a Cyber Security Program to protect the District's digital and electronic
- b. Dedicating Equipment Reserve Funds for future SCBA replacements, in accordance with the
- c. Building Reserve Fund, in particular, is almost entirely committed to significant repair and
- d. Vehicle Reserve Fund replenishing for future replacements of fleet.

## 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:

- Legal consultants
- Auditor
- Physician Advisor
- District Website & Intranet
- Crisis Support for First Responders
- 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 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>259,979.00</b>
		Prior Year	% change
6001	Contracted Professional Services	\$ 80,834.00	65,450.00 24%
6010	Office Supplies & Equipment	\$ 6,550.00	9,800.00 -33%
6011	Postage/Shipping	\$ 600.00	3,500.00 -83%
6020	Insurance & Bonds	\$ 57,210.00	43,450.00 32%
6030	Dues, Fees & Subscriptions *	\$ 16,070.00	17,085.00 -6%
6042	Marketing Program New Recruits	\$ 605.00	0.00 New Item
6040	Publications & Elections	\$ 3,900.00	4,900.00 -20%
6050	Utilities (water, garbage, power)	\$ 33,710.00	30,855.00 9%
6060	Communications (phone, website, internet, alarm monitoring)	\$ 18,600.00	21,600.00 -14%
6080	Conference Expense	\$ 4,450.00	6,500.00 -32%
6100	Equipment Maintenance Agreement - Admin (copier, software)	\$ 4,000.00	4,000.00 0%
6270	Volunteer Activities ^	\$ 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	\$ 3,400.00	4,500.00 -24%
6900	Miscellaneous Expense	\$ 2,050.00	2,250.00 -9%
6901	Cost of Goods Sold	\$ -	1,000.00 -100%
8005	<b>Contingency Fund</b>	<b>\$ 39,666.00</b>	0.00 <b>\$ 39,666.00</b>
Transfers:			
9000	<b>Transfer to Vehicle Fund</b>	<b>\$ 350,000.00</b>	52,100.00 <b>\$ 350,000.00</b>
9010	<b>Transfer to Building &amp; Land Fund</b>	<b>\$ 306,261.00</b>	0.00 <b>\$ 306,261.00</b>
9020	<b>Transfer to Equipment Fund</b>	<b>\$ 32,000.00</b>	0.00 <b>\$ 32,000.00</b>
3010	<b>Unappropriated Ending Fund Balance</b>	<b>\$</b>	<b>-</b>
<b>Total Administration Program</b>		<b>\$</b>	<b>987,906.00</b>

^ Volunteer Activities Breakdown on page 12

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

\$899,744 22-23

\$953,278 21-22

\$750,485 20-21

**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
5-Year Award	\$ 50.00
10-Year Award	\$ 100.00
15-Year Award	\$ 150.00

**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\***

**\$ 15,520.00**

<b>Dues:</b>	<b>\$ 6,470.00</b>	Prior Year	\$17,085 22-23
Oregon Fire Service Office Administrators - Membership (1)	\$ 100.00	\$ 100.00	\$15,665 21-22
Oregon Fire Chiefs Association Membership (1)	\$ 100.00	\$ 100.00	\$13,890 20-21
Emergency Medical Service Oregon Fire Chiefs Association (1)	\$ -	\$ 50.00	\$13,500 19-20
Oregon Fire Marshall Association (1)	\$ 70.00	\$ 70.00	\$12,701 18-19
Oregon Fire District Directors Association - District	\$ 1,300.00	\$ 1,300.00	\$12,290 17-18
Linn Benton Fire Investigation Team Membership (1)	\$ 100.00	\$ 100.00	\$10,000 16-17
National Safety Council	\$ -	\$ 50.00	\$8,754 15-16
League of Oregon Cities - District	\$ 500.00	\$ 500.00	\$6,865 14-15
Special Districts Association Annual Membership - District	\$ 2,500.00	\$ 2,500.00	
Oregon Government Ethics Commission - District	\$ 600.00	\$ 600.00	
Philomath Area Chamber of Commerce - District	\$ 500.00	\$ 500.00	
International Associations of Fire Chiefs	\$ -	\$ 300.00	
International Code Council - 3 year membership	\$ 200.00	\$ 200.00	
Good Samaritan - CPR instructor Dues (1)	\$ 500.00	\$ 250.00	
<b>Fees:</b>	<b>\$ 5,200.00</b>		
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	\$ 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	
<del>OSU Vendor Registration Fee - Career Fair</del>	\$ -	\$ 15.00	Moved to 6042
Square Fees - Credit Card Machine	\$ 100.00	\$ 100.00	
Intuit - Payroll Fees	\$ 250.00	\$ 250.00	
<b>Subscriptions:</b>	<b>\$ 3,850.00</b>		
National Fire Protection Association Membership - District	\$ 200.00	\$ 200.00	
Philomath Express - Annual Community Partner Subscription	\$ 150.00	\$ -	
<del>When to Work - Annual Subscription</del>	\$ -	\$ 350.00	
Alsea Geospatial - GPS & Incident View - Annual Subscription	\$ 3,000.00	\$ 3,000.00	
Adobe - Annual Subscription (2)	\$ 500.00	\$ 500.00	
<del>Avast</del>	\$ -	\$ 1,000.00	



## EMS PROGRAM

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.

Project: Purchase Childbirth simulator to facilitate training of medical personnel.

## EMS PROGRAM

6101 Materials and Services:

<b>Equip. Maintenance Agreement - EMS Program</b>		<b>\$ 620.00</b>
Zoll Annual Mainenance	\$ 620.00	600.00
		3%

<b>6210 Medical Supplies &amp; Training</b>		<b>\$ 19,730.00</b>
Medical consumables	\$ 18,480.00	15,400.00
Oxygen	\$ 500.00	400.00
Childbirth Simulator	\$ 750.00	0.00

7030

<b>Capital Outlay: Medical Equipment</b>	<b>\$ -</b>
--	-------------

**Total EMS Program** **\$ 20,350.00**

\$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

## SUPPRESSION PROGRAM

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

Project: 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 1720.



## SUPPRESSION PROGRAM

Materials and Services:

6190	<b>Small Tools and Equipment</b>	<b>\$</b>	<b>900.00</b>
			0.00
		Prior Year	% change
	Small Hand Tools & Equipment	\$ 400.00	400.00 0%
	Low Angle Rope Rescue	\$ 500.00	0.00
6220	<b>Fire Suppression Supplies</b>		<b>\$2,500.00</b>
	2" Hose for 233 & Vortex Nozzle	\$ 2,500.00	0.00
6230	<b>Haz Mat Supplies</b>		<b>\$300.00</b>
	Oil & Pads	\$ 300.00	400.00 -25%
7020	<b>Capital Outlay: Department - Suppression</b>	<b>\$</b>	<b>-</b>
			0.00
7070	<b>Capital Outlay: Hose/Appliances</b>	<b>\$</b>	<b>-</b>
			0.00
	<b>Total Suppression Program</b>		<b>\$3,700.00</b>
			\$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

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

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.

Project: Purchase bullet-proof helmets to increase responder safety during violent patient encounters and active shooter scenes.

## SAFETY PROGRAM

6250 Materials and Services:

**Firefighter/EMS Clothing** **\$30,800.00**

		Prior Year	% change
Personnel Uniforms	\$ 12,000.00	15,000.00	-20%
Station Boots	\$ 1,300.00	1,300.00	0%
Miscellaneous Personal Protective Equipment (PPE)	\$ 2,500.00	1,000.00	150%
Wildland PPE	\$ 3,000.00	0.00	
Turnout Inspection & Repairs	\$ 2,500.00	3,300.00	-24%
Bulletproof Helmets	\$ 1,500.00	1,500.00	0%
Personal Protective Attire - Turnouts (2 Sets)	\$ 8,000.00	15,000.00	-47%

6310

**Physicals & Immunizations** **\$18,000.00**

Physicals	\$ 17,500.00	23,000.00	-24%
Immunizations	\$ 500.00	500.00	0%

7080

**Capital Outlay: Protective Equipment** **\$0.00**

7200

**Capital Outlay: Equipment** **\$0.00**

\$ - 0.00

**Total Safety Program** **\$48,800.00**

	\$60,600.00	22-23
	\$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

# TRAINING PROGRAM

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 at a competitive rate (from \$2,800 to \$4,152) to attract and retain quality applicants for the Resident Volunteer program.

## TRAINING PROGRAM

Materials and Services			
6070	<b>Travel &amp; Food</b>		<b>\$7,100.00</b>
		Prior Year	% change
	Promotional Ceremony	\$300.00 \$	300.00 0%
	Travel Expenses	\$4,500.00 \$	4,000.00 13%
	Meals While Traveling	\$1,500.00 \$	1,500.00 0%
	Airfare	\$0.00 \$	2,000.00 -100%
	Fire Incident Food	\$800.00 \$	800.00 0%
	MREs	\$0.00 \$	500.00 -100%
6090	<b>Education &amp; Training</b>		<b>\$21,350.00</b>
	Classes	\$10,000.00 \$	10,000.00
	Leadership Retreat	\$800.00 \$	800.00
	EMS Certification	\$2,000.00 \$	2,000.00
	Training Supplies/Props	\$1,500.00 \$	1,500.00
	EMT or EMR Cert/Recert Fees	\$3,000.00 \$	3,000.00 0%
	DPSST - Fingerprints	\$750.00 \$	750.00
	Life-Fire Training Food	\$300.00 \$	300.00
	Training Instructor Fees	\$3,000.00 \$	3,200.00 -6%
	Training consumables - Fire Academy Meals & Training Materials	\$0.00 \$	3,000.00 -100%
6091	<b>Tuition Reimbursement - Resident Volunteer Program</b>		<b>\$74,736.00</b>
	6 Full-Time Students @ \$4,152 per term	\$74,736.00 \$	68,000.00
7015	<b>Capital Outlay: Training</b>		<b>\$0.00</b>
		\$0.00	
7021	<b>Capital Outlay: Department Equipment - Training</b>		<b>\$0.00</b>
		\$0.00	
<b>Total Training Program</b>			<b>\$103,186.00</b>
			\$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.
- Participate with Linn-Benton Fire Investigation Team in fire investigation and education.

# PREVENTION & PUBLIC EDUCATION PROGRAM

Materials and Services:

	<b>6215 Fire Prevention</b>		<b>\$2,850.00</b>
		Prior Year	% change
	Fire Prevention Books/Publications	\$1,500.00	1,500.00 0%
	Prevention Supplies	\$550.00	550.00 0%
	Address Post Materials	\$700.00	700.00 0%
	Chimney Brushes and Rods	\$100.00	0.00
	<b>6216 First Aid/CPR Classes</b>		<b>\$8,000.00</b>
6216-1	FA/CPR Class Supplies	\$5,000.00	4,000.00
6216-2	Instructor Fees	\$3,000.00	1,500.00 100%
	<b>6217 EMR Classes</b>		<b>\$4,500.00</b>
6217-1	EMR Class Supplies	\$2,500.00	1,600.00 56%
6217-2	Instructor Fees	\$2,000.00	0.00
	<b>Total Fire &amp; Life Safety</b>		<b>\$15,350.00</b>
			\$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 COMMUNICATONS & MAPPING 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 & MAPPING PROGRAM

Materials and Services			
6150	<b>Radio Maintenance</b>		<b>\$6,100.00</b>
		Prior Year	% change
	Portable Radio Repair	\$500.00	600.00 -17%
	Pagers, Repairs, Chargers	\$300.00	1,000.00 -70%
	Mobile Radios & FireCom Headset repair	\$300.00	1,500.00 -80%
	MO3	\$0.00	1,000.00 -100%
	Portable Radios & Chargers	\$0.00	3,000.00 -100%
	Preventative Maintenance	\$5,000.00	0.00
<hr/>			
7060	<b>Capital Outlay: Radios &amp; Mapping</b>		<b>\$0.00</b>
		\$0.00	0.00

## **Total Communication & Mapping** **\$6,100.00**

\$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:

- a. Providing sufficient funding for repair of aging garage doors for apparatus bay.
- b. Testing for potential removal of asbestos abatement in training house.

## BUILDINGS & GROUNDS MAINTENANCE

Materials & Services:			
6170	<b>Building Maintenance &amp; Improvements</b>		<b>\$13,300.00</b>
		Prior Year	% change
	Maintenance Labor	\$10,000.00	6,000.00 67%
	Cypher Locks - Reprogram & Repair	\$0.00	500.00 -100%
	Paint and Supplies	\$300.00	300.00 0%
	Garage Door Repair	\$2,500.00	2,500.00 0%
	Water System Repairs- Station 203	\$0.00	3,000.00 -1
	Carpet Cleaning - Station 201	\$500.00	2,000.00 -75%
6180	<b>Grounds Maintenance</b>		<b>\$1,300.00</b>
	Gravel	\$0.00	500.00 -100%
	Landscaping & Signage at Substations	\$0.00	1,000.00 -100%
	Grounds Maintenance	\$1,000.00	
	Picnic Table- Station 201	\$300.00	0.00
6200	<b>Supplies - Department</b>		<b>\$7,000.00</b>
	Consumables	\$3,500.00	2,000.00 75%
	Restroom supplies & paper products	\$2,400.00	2,400.00 0%
	Shop Improvements - 201 Shelving, Storage, Organization	\$800.00	500.00 60%
	Kitchen Supplies	\$0.00	300.00 -100%
	Holiday Decorations- Station 201	\$300.00	300.00 0%
	Training Room Supplies	\$0.00	1,000.00 -100%
6205	<b>Supplies - Residence</b>		<b>\$0.00</b>
	Residence Supplies - 201, 202, 203	\$0.00	3,000.00 -100%
7022	<b>Capital Outlay: Department - Building/Grounds</b>		<b>\$0.00</b>
		0.00	
7110	<b>Capital Outlay: Building</b>		<b>\$0.00</b>
<b>Total Buildings &amp; Grounds</b>			<b>\$21,600.00</b>
			\$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.

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	<b>Equipment Rental</b>		<b>\$150.00</b>
		Prior Year	% change
6130	<b>Gas &amp; Oil</b>		<b>\$30,000.00</b>
		25,000.00	
6160	<b>Equipment Maintenance/Testing</b>		<b>\$13,850.00</b>
	Hydraulic Rescue Tool Maint. Agreement	\$3,500.00	3,000.00 17%
	Chainsaw PMs and Repairs	\$1,500.00	1,500.00 0%
	Extinguisher Maint. - Valley Fire Control	\$550.00	550.00 0%
	Hose Tower Hoist Inspection	\$500.00	500.00 0%
	Ladder Maintenance	\$2,800.00	2,000.00 40%
	SCBA Air Compressor Maintenance and Quarterly Service	\$2,500.00	1,800.00 39%
	Floor Jack	\$500.00	0.00
	Equipment Maintenance	\$2,000.00	2,000.00
6161	<b>Vehicle Maintenance</b>		<b>\$46,500.00</b>
	Periodic Maintenance	\$20,000.00	20,000.00 0%
	Miscellaneous Repair	\$25,000.00	20,000.00 25%
	Tires & Chains for Apparatus - 290 Tires	\$1,500.00	1,500.00 0%
6240	<b>Miscellaneous Maintenance Supplies</b>		<b>\$0.00</b> <small>Moved to 6161</small>
	Consumables	\$0.00	1,000.00 -100%
7150	<b>Capital Outlay: Vehicle</b>		<b>\$0.00</b>
<b>Total Vehicle &amp; Equipment</b>			<b>\$90,500.00</b>
		\$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
		\$83,300.00	15-16





# PERSONNEL EXPENSES

<b>Benefits &amp; Expenses</b>	<b>\$1,084,924</b>		
		Prior Year	% change
Wages/Salaries	\$632,300.00	642,870.00	-2%
Social Security/Medicare	\$43,000.00	59,000.00	-27%
Worker's Comp.	\$50,000.00	30,000.00	67%
Worker's Benefit Asses.	\$500.00	600.00	-17%
Health Insurance	\$185,124.00	144,000.00	29%
PERS/OPSRP	\$140,000.00	190,000.00	-26%
PERS Pickup 6%	\$34,000.00	39,000.00	-13%
<b>Extra Hire Temp &amp; Part Time Pool</b>	<b>\$8,000.00</b>	8,000.00	<b>\$8,000</b>
<b>Grant Funded Wages</b>	<b>\$10,145.00</b>	0.00	<b>\$10,145</b> <small>New Item</small>
<b>Conflagration Hire</b>	<b>\$100,000.00</b>	85,000.00	<b>\$100,000</b>
<b>Unemployment</b>	<b>\$10,000.00</b>	10,000.00	<b>\$10,000</b>

## Total Personnel Expenses

**\$1,213,069**

\$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 \$409,900 in tax revenue to go towards the GO Bonded Debt repayment. The District is scheduled to make payments in the amount of \$385,000 towards the principal of the bond with additional payments amounting to \$24,900 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: 2023-2024		
Actual 20-21	Actual 21-22	Adopted Budget Year 22-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
			<b>Resources</b>			
		60,000	1. Beginning Cash on Hand (Cash Basis), or	0	0	1
			2. Working Capital (Accrual Basis)			2
5,945	5,000	5,000	3. Delinquent Taxes	5,000	5,000	3
570	403	600	4. Interest	700	700	4
			5. Transferred from Other Funds			5
6,515	5,403		6. Total Resources, Except Taxes to be Levied			6
		396,939	7. Taxes Estimated to be Received *	404,200	404,200	7
390,233	938,805		8. Taxes Collected in Year Levied			8
<b>396,747</b>	<b>944,208</b>	<b>462,539</b>	<b>9. TOTAL RESOURCES</b>	<b>409,900</b>	<b>409,900</b>	<b>9</b>
			<b>Requirements</b>			
			Bond Principal Payments			
			Bond Issue      Budgeted Payment Date			
190,000	205,000	215,000	10. Series 2016 June 15, 2018	225,000	225,000	10
140,000	145,000	155,000	11. Series 2017 June 15, 2018	160,000	160,000	11
330,000	350,000	370,000	12. Total Principal	385,000	385,000	12
			Bond Interest Payments			
			Bond Issue			
23,058	19,325	15,356	13. Series 2016	11,198	11,198	13
			14. Series 2016			14
23,647	20,497	17,183	15. Series 2017	13,702	13,702	15
			16. Series 2017			16
46,705	39,822	32,539	17. Total Interest	24,900	24,900	17
			Unappropriated Balance for Following Year By			
			Bond Issue      Projected Payment Date			
			18.			18
20,042	37,099		19. Ending balance (prior years)			19
		60,000	20. Total Unappropriated Ending Fund Balance	0	0	20
			21. Loan Repayment to Fund			21
			22. Tax Credit Bond Reserve			22
<b>396,747</b>	<b>426,921</b>	<b>462,539</b>	<b>23. TOTAL REQUIREMENTS</b>	<b>409,900</b>	<b>409,900</b>	<b>23</b>







PHILOMATH FIRE & RESCUE

**GENERAL FUND**

BUDGET FOR FISCAL YEAR 2023/2024

**RESOURCES, PAGE 1**

ACTUAL 20/21	ACTUAL 21/22	ADOPTED 22/23			PROPOSED BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
1,118,101	954,975	699,146	3010	<b>CARRY OVER BALANCE</b>	531,000	531,000	531,000
1,118,101	954,975	699,146		Carry Over Balance	531,000	531,000	531,000
				<b>PROPERTY TAXES</b>			
1,299,266	1,325,860	1,482,923	4020	Property Taxes	1,397,916	1,397,916	1,397,916
15,808	14,973	16,000	4010	Delinquent Property Taxes	16,000	16,000	16,000
1,009	2,024	2,000	4025	Interest on Property Taxes	3,000	3,000	3,000
1,316,083	1,342,856	1,500,923		Total Property Taxes	1,416,916	1,416,916	1,416,916
				<b>Other Revenue</b>			
0	40,800	0	4035	Grants	10,145	10,145	10,145
19,590	78,371	42,795	4900	Misc. Revenue	10,000	10,000	10,000
8,599	12,293	8,000	4050	Public Education Income	12,500	12,500	12,500
224,704	334,278	170,000	4060	Conflagration Income	100,000	100,000	100,000
252,893	465,742	220,795		Total Other Revenue	132,645	132,645	132,645
				<b>USE OF MONEY &amp; PROPERTY</b>			
6,121	5,595	3,550	4026	Earned Interest on Investments	0	0	0
6,121	5,595	3,550		Total Use of Money & Property	0	0	0
				<b>TRANSFERS</b>			
260,000	52,100	0		Transfer In	430,000	430,000	430,000
2,953,199	2,821,268	2,424,414		<b>TOTAL GENERAL FUND RESOURCES</b>	2,510,561	2,510,561	2,510,561

**GENERAL FUND - ADMINISTRATION**

**PHILOMATH FIRE & RESCUE**

BUDGET FOR FISCAL YEAR 2023/2024

ACTUAL 21/22	ADOPTED 22/23	EXPENDITURES Page 1		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
			<b>PERSONNEL SERVICES</b>			
548,669	642,870.00		Salaries and Wages	632,300.00	632,300.00	632,300.00
395,508	462,600.00		Payroll Benefits and Expenses	452,624.00	452,624.00	452,624.00
162,437	103,000.00		Extra Hire/Conflag Wages/Unemployment	128,145.00	128,145.00	128,145.00
8.00	8.00		Full Time Equivalent	8.00	8.00	8.00
<b>1,106,615</b>	<b>1,208,470</b>		<b>Total Personal Services</b>	<b>1,213,069</b>	<b>1,213,069</b>	<b>1,213,069</b>
			<b>MATERIALS &amp; SERVICES</b>			
31,573	65,450	6001	Contracted Professional Service	80,834	80,834	80,834
7,472	9,800	6010	Office Supplies	6,550	6,550	6,550
2,503	3,500	6011	Postage/Shipping	600	600	600
42,856	43,450	6020	Insurance and Bonds	57,210	57,210	57,210
10,782	17,085	6030	Dues, Fees, Subscriptions	16,070	16,070	16,070
2,343	4,900	6040	Publications & Elections	3,900	3,900	3,900
0	0	6042	Marketing Program New Recruits	605	605	605
27,359	30,855	6050	Utilities	33,710	33,710	33,710
22,567	21,600	6060	Communications (phones, website, internet)	18,600	18,600	18,600
7,010	9,100	6070	Travel	7,100	7,100	7,100
2,988	6,500	6080	Conference Expense	4,450	4,450	4,450
19,974	24,550	6090	Education & Training	21,350	21,350	21,350
50,317	68,000	6091	Tuition Reimbursement	74,736	74,736	74,736
3,665	4,000	6100	Equip. Maint Agreements - Admin	4,000	4,000	4,000
1,519	600	6101	Equip. Maint Agreements - EMS Program	620	620	620
79	150	6110	Equipment Rental	150	150	150
21,714	25,000	6130	Gas & Oil	30,000	30,000	30,000
15,004	8,300	6150	Radio Maintenance	6,100	6,100	6,100
16,785	12,350	6160	Equipment Maintenance	13,850	13,850	13,850
48,007	41,500	6161	Vehicle Maintenance	46,500	46,500	46,500
7,008	17,300	6170	Building Maintenance and Improvements	13,300	13,300	13,300
2,650	3,500	6180	Grounds Maintenance	1,300	1,300	1,300
1,193	400	6190	Small Tools & Equipment	900	900	900
9,114	6,500	6200	Supplies-Department	7,000	7,000	7,000
0	3,000	6205	Supplies - Residence	0	0	0
13,953	16,800	6210	Supplies-Medical	19,730	19,730	19,730
2,489	2,750	6215	Supplies-Prevention	2,850	2,850	2,850
4,262	6,000	6216	FA/CPR Classes	8,000	8,000	8,000
1,115	1,600	6217	EMR Classes	4,500	4,500	4,500
3,515	6,800	6220	Supplies-Suppression	2,500	2,500	2,500

## GENERAL FUND - ADMINISTRATION

BUDGET FOR FISCAL YEAR 2023/2024

ACTUAL 21/22	ADOPTED 22/23	EXPENDITURES, PAGE 2		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
0	400	6230	Supplies-Haz Mat Supplies	300	300	300
843	1,000	6240	Supplies-Consumables	0	0	0
37,427	37,100	6250	Firefighter/EMS Clothing	30,800	30,800	30,800
6,389	12,000	6270	Volunteer Activities	12,000	12,000	12,000
3,287	5,000	6280	Volunteer-Incentive	5,000	5,000	5,000
11,000	11,000	6300	Volunteer-Length of Service	11,000	11,000	11,000
17,033	23,500	6310	Physicals & Immunizations	18,000	18,000	18,000
1,352	4,500	6320	Community Involvement	3,400	3,400	3,400
2,159	2,250	6900	Miscellaneous Expense	2,050	2,050	2,050
848	1,000	6901	Cost of Goods Sold	0	0	0
0	0	6902	Bad Debt	0	0	0
<b>460,154</b>	<b>559,090</b>		<b>Total Materials &amp; Services</b>	<b>569,565</b>	<b>569,565</b>	<b>569,565</b>
			<b>CAPITAL OUTLAY</b>			
0	0	7015	Training Equipment	0	0	0
5,334	0	7020	Department Equipment - Suppression	0	0	0
0	0	7022	Department Equipment - Buildings/Grounds	0	0	0
104,048	0	7030	Medical Equipment	0	0	0
0	0	7040	Office Equipment	0	0	0
0	0	7060	Radios and Mapping	0	0	0
0	0	7070	Hose/Appliances	0	0	0
0	0	7080	Protective Equipment	0	0	0
0	0	7110	Building	0	0	0
297,317	0	7150	Vehicle	0	0	0
0	0	7200	Equipment	0	0	0
<b>406,699</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
		8005	Operating Contingency	39,666	39,666	39,666
			Transfers - From General Fund	0	0	0
184,719	25,000	9000	Building & Land Reserve Fund	306,261	306,261	306,261
-103,762	4,960	9010	Vehicle Reserve Fund	350,000	350,000	350,000
196,932	0	9020	Equipment Reserve Fund	32,000	32,000	32,000
879,117		3010	Ending Fund Balance	0	0	0
	626,894	3010	Unappropriated Ending Fund Balance	0	0	0
<b>3,130,474</b>	<b>2,424,414</b>		<b>TOTAL ADMINISTRATION DEPT. EXPENDITURES</b>	<b>2,510,561</b>	<b>2,510,561</b>	<b>2,510,561</b>



## 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. 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. In Fiscal Year 2023- 2024 the District is planning to contribute \$306,261 to this fund (\$130,000 from the sale of 224 medic and \$176,261 from the General Fund). Building Reserve funds are being budgeted for repair of the Station 201 Hose Tower roof and Station 203 Generator Project. In the future, the District's goals are to have a Training Facility to expand our ability 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. The District will replenish this reserve fund in Fiscal Year 2023-2024 from the sale of the 232 engine in FY 2022-2023 (\$300,000). In Fiscal Year 2023 - 2024 the District is planning to contribute \$350,000 to this fund (\$300,000 from the sale of 232 engine and \$50,000 from the General Fund). The District has taken a new approach for strategically minimizing the fleet size to create attainable Apparatus Replacement Plan goals.

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 2023 - 2024 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.

## BUILDING & LAND RESERVE FUND

PHILOMATH FIRE & RESCUE  
BUDGET FOR FISCAL YEAR 2023-2024

ACTUAL 20-21	ACTUAL 21-22	ADOPTED 22-23	RESOURCES		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
217,744	184,719	182,825	3010-80	<b>CARRY OVER BALANCE</b>	166,275	166,275	166,275
				<b>USE OF MONEY &amp; PROPERTY</b>			
1,173	0	0	4030-80	Earned Interest	0	0	0
	0	0		<b>OTHER REVENUE</b>	0	0	0
				<b>TRANSFER FUNDS</b>			
0	0	25,000	9010-80	Transfer In - From General Fund	306,261	306,261	306,261
218,918	184,719	207,825		<b>TOTAL BUILDING/LAND RESERVE FUND</b>	472,536	472,536	472,536

### EXPENDITURES

				<b>TRANSFER FUNDS</b>			
40,000	0			Transfer Out - Reserve to GF	0	0	0
				<b>MATERIALS &amp; SERVICES</b>			
0	0	0		Total Materials & Services	0	0	0
				<b>CAPITAL OUTLAY</b>			
0	0	120,000	7110	202 Pole Barn	0	0	0
	0	30,000	7110	Turnout Washer	0	0	0
	0	10,000	7110	Training House Replacement	0	0	0
	0	5,000	7110	Training House Removal	0	0	0
	0	12,000	7110	Concrete Patch - Station 201	0	0	0
	0	30,000	7110	Hose Tower Roof Repair	45,000	45,000	45,000
			7110	Generator Install- Station 203	15,000	15,000	15,000
		825		Reserve for Future Expenditure	60,000	60,000	60,000
178,918	184,719		3010-80	Ending Fund Balance	412,536	412,536	412,536
			3010-80	Unappropriated Ending Fund Balance	0	0	0
178,918	184,719	207,825		<b>TOTAL BUILDING/LAND RESERVE FUND</b>	412,536	412,536	412,536

## VEHICLE RESERVE FUND

## PHILOMATH FIRE & RESCUE

BUDGET FOR FISCAL YEAR 2023-2024

ACTUAL 20-21	ACTUAL 21-22	ADOPTED 22-23	RESOURCES	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
72,890	-103,762	0	3010-81 <b>CARRY OVER BALANCE</b>	-103,762	-103,762	-103,762
			<b>USE OF MONEY &amp; PROPERTY</b>			
481	0	0	4030-81 Earned Interest	0	0	0
			<b>OTHER REVENUE</b>			
			<b>TRANSFER FUNDS</b>			
	0	4,960	4090-81 Transfer In - From General Fund	350,000	350,000	350,000
<b>73,372</b>	<b>-103,762</b>	<b>4,960</b>	<b>TOTAL VEHICLE RESERVE FUND</b>	<b>246,238</b>	<b>246,238</b>	<b>246,238</b>

### EXPENDITURES

0	0		<b>MATERIALS &amp; SERVICES</b>	0	0	0
0	0		Total Materials & Services	0	0	0
			<b>CAPITAL OUTLAY</b>			
		4,960	Reserved for Future Expenditure	0	0	0
73,372	-103,762		3010-81 Ending Fund Balance	246,238	246,238	246,238
			3010-81 <b>Unappropriated Ending Fund Balance</b>	0	0	0
<b>73,372</b>	<b>-103,762</b>	<b>4,960</b>	<b>TOTAL VEHICLE RESERVE FUND</b>	<b>246,238</b>	<b>246,238</b>	<b>246,238</b>

## EQUIPMENT RESERVE FUND

PHILOMATH FIRE & RESCUE

BUDGET FOR FISCAL YEAR 2023-2024

ACTUAL 20-21	ACTUAL 21-22	ADOPTED 22-23	RESOURCES		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
284,269	196,883	65,838	3010-82	<b>CARRY OVER BALANCE</b>	195,616	195,616	195,616
				<b>USE OF MONEY &amp; PROPERTY</b>			
424	49	0	4030-82	Earned Interest	0	0	0
				<b>OTHER REVENUE</b>	0	0	0
				<b>TRANSFER FUNDS</b>			
0	0	0	4090-82	Transfer In - From General Fund	32,000	32,000	32,000
284,693	196,932	65,838		<b>TOTAL EQUIPMENT RESERVE FUND</b>	227,616	227,616	227,616

### EXPENDITURES

				<b>TRANSFER FUNDS</b>			
220,000	0			Transfer Out - From Reserve to GF			
				<b>MATERIALS &amp; SERVICES</b>			
0	0	0		Total Materials & Services	0	0	0
				<b>CAPITAL OUTLAY</b>			
0	0	18,857	7200	SCBA Replacement Planning	20,000	20,000	20,000
		10,000	7200	Cyber Security Equipment	0	0	0
		5,700	7200	2 AEDs	0	0	0
		30,000	7200	SDC Contracting	0	0	0
			7200	Turn Out Replacements	12,000	12,000	12,000
		1,281		Reserve for Future Expenditure	0	0	0
64,693	196,932		3900	Ending Fund Balance	195,616	195,616	195,616
			3900	<b>Unappropriated Ending Fund Balance</b>	0	0	0
64,693	196,932	65,838		<b>TOTAL EQUIPMENT RESERVE FUND</b>	227,616	227,616	227,616