

PHILOMATH FIRE & RESCUE BUDGET 2023—2024



PHILOMATH FIRE & RESCUE BUDGET FISCAL YEAR 2023 - 2024

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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 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 Training with Hoskins-Kings Valley RFPD.

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 resources.
- b. Dedicating Equipment Reserve Funds for future SCBA replacements, in accordance with the District's Equipment Replacement plan.
- c. Building Reserve Fund, in particular, is almost entirely committed to significant repair and replacement projects that the District is not able to fund from other revenue sources. The project includes constructing a repair of the Station 201 Hose Tower roof.
- 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:

- 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, 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

Materials and Services:		\$	259,979.00
		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	Contingency Fund	\$ 39,666.00	0.00 \$ 39,666.00
Transfers:			
9000	Transfer to Vehicle Fund	\$ 350,000.00	52,100.00 \$ 350,000.00
9010	Transfer to Building & Land Fund	\$ 306,261.00	0.00 \$ 306,261.00
9020	Transfer to Equipment Fund	\$ 32,000.00	0.00 \$ 32,000.00
3010	Unappropriated Ending Fund Balance	\$ -	
Total Administration Program		\$	987,906.00

^ Volunteer Activities Breakdown on page 12

*See breakdown of 6030 on next page

* 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**

Entertainment **\$ 7,500.00**

Business Meeting Meals	\$ 5,000.00
Spring/Summer Picnic	\$ 2,500.00

6030 Dues, Fees, & Subscriptions*

\$ 15,520.00

Dues:	\$ 6,470.00	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	
Fees:	\$ 5,200.00		
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	
OSU Vendor Registration Fee - Career Fair	\$ -	\$ 15.00	Moved to 6042
Square Fees - Credit Card Machine	\$ 100.00	\$ 100.00	
Intuit - Payroll Fees	\$ 250.00	\$ 250.00	
Subscriptions:	\$ 3,850.00		
National Fire Protection Association Membership - District	\$ 200.00	\$ 200.00	
Philomath Express - Annual Community Partner Subscription	\$ 150.00	\$ -	
When to Work - Annual Subscription	\$ -	\$ 350.00	
Alsea Geospatial - GPS & Incident View - Annual Subscription	\$ 3,000.00	\$ 3,000.00	
Adobe - Annual Subscription (2)	\$ 500.00	\$ 500.00	
Avast	\$ -	\$ 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:

Equip. Maintenance Agreement - EMS Program **\$ 620.00**

	\$	Prior Year	% change
Zoll Annual Mainenance	620.00	600.00	3%

6210

Medical Supplies & Training **\$ 19,730.00**

Medical consumables	\$ 18,480.00	15,400.00	20%
Oxygen	\$ 500.00	400.00	25%
Childbirth Simulator	\$ 750.00	0.00	

7030

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

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

\$17,400 22-23
 \$102,835 21-22
 \$18,950 20-21
 \$18,830 19-20

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 1710.

SUPPRESSION PROGRAM

Materials and Services:

6190	Small Tools and Equipment	\$	900.00
		Prior Year	% change
	Small Hand Tools & Equipment	\$ 400.00	400.00 0%
	Low Angle Rope Rescue	\$ 500.00	0.00
6220	Fire Suppression Supplies		\$2,500.00
	2" Hose for 233 & Vortex Nozzle	\$ 2,500.00	0.00
6230	Haz Mat Supplies		\$300.00
	Oil & Pads	\$ 300.00	400.00 -25%
7020	Capital Outlay: Department - Suppression	\$	-
		0.00	
7070	Capital Outlay: Hose/Appliances	\$	-
		0.00	
Total Suppression Program			\$3,700.00
			\$7,600.00 22-23
			\$15,000.00 21-22

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 (5 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	Travel & Food		\$7,100.00
		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	Education & Training		\$21,350.00
	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 Cert/Recert Fees	\$0.00 \$	3,000.00 -100%
	EMR Cert/Recert Fees	\$3,000.00 \$	-
	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	Tuition Reimbursement - Resident Volunteer Program		\$74,736.00
	6 Full-Time Students @ \$4,152 per term	\$74,736.00 \$	68,000.00
7015	Capital Outlay: Training		\$0.00
		\$0.00	
7021	Capital Outlay: Department Equipment - Training		\$0.00
		\$0.00	

Total Training Program

\$103,186.00

\$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:

6215 **Fire Prevention** **\$2,850.00**

		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	

6216 **First Aid/CPR Classes** **\$8,000.00**

6216-1 FA/CPR Class Supplies	\$5,000.00	4,000.00	
6216-2 Instructor Fees	\$3,000.00	1,500.00	100%

6217 **EMR Classes** **\$4,500.00**

6217-1 EMR Class Supplies	\$2,500.00	1,600.00	56%
6217-2 Instructor Fees	\$2,000.00	0.00	

Total Fire & Life Safety **\$15,350.00**

\$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

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	Radio Maintenance		\$6,100.00	-27%
		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	
7060	Capital Outlay: Radios & Mapping			
		\$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

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	Building Maintenance & Improvements			\$13,300.00
			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	Grounds Maintenance			\$1,300.00
	Gravel	\$0.00	500.00	-100%
	Landscaping & Signage at Substations	\$0.00	1,000.00	-100%
	Grounds Maintenance	\$1,000.00		#DIV/0!
	Picnic Table- Station 201	\$300.00	0.00	
6200	Supplies - Department			\$7,000.00
	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	Supplies - Residence			\$0.00
	Residence Supplies - 201, 202, 203	\$0.00	3,000.00	-100%
7022	Capital Outlay: Department - Building/Grounds			\$0.00
			0.00	
7110	Capital Outlay: Building			\$0.00
	Total Buildings & Grounds			\$21,600.00
				\$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	Equipment Rental		\$150.00
		Prior Year	% change
6130	Gas & Oil		\$30,000.00
		25,000.00	
6160	Equipment Maintenance/Testing		\$13,850.00
	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	Vehicle Maintenance		\$46,500.00
	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	Miscellaneous Maintenance Supplies		\$0.00 <small>Moved to 6161</small>
	Consumables	\$0.00	1,000.00 -100%
7150	Capital Outlay: Vehicle		\$0.00
Total Vehicle & Equipment			\$90,500.00
			\$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

Benefits & Expenses	\$1,084,924		
		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%
Extra Hire Temp & Part Time Pool	\$8,000.00	8,000.00	\$8,000
Grant Funded Wages	\$10,145.00	0.00	\$10,145 <small>New Item</small>
Conflagration Hire	\$100,000.00	85,000.00	\$100,000
Unemployment	\$10,000.00	10,000.00	\$10,000

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
			Resources			
		60,000	1. Beginning Cash on Hand (Cash Basis), or	0		1
			2. Working Capital (Accrual Basis)			2
5,945	5,000	5,000	3. Delinquent Taxes	5,000		3
570	403	600	4. Interest	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		7
390,233	938,805		8. Taxes Collected in Year Levied			8
396,747	944,208	462,539	9. TOTAL RESOURCES	409,900		9
			Requirements			
			Bond Principal Payments			
			Bond Issue Budgeted Payment Date			
190,000	205,000	215,000	10. Series 2016 June 15, 2018	225,000		10
140,000	145,000	155,000	11. Series 2017 June 15, 2018	160,000		11
330,000	350,000	370,000	12. Total Principal	385,000		12
			Bond Interest Payments			
			Bond Issue			
23,058	19,325	15,356	13. Series 2016	11,198		13
			14. Series 2016			14
23,647	20,497	17,183	15. Series 2017	13,702		15
			16. Series 2017			16
46,705	39,822	32,539	17. Total Interest	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		20
			21. Loan Repayment to Fund			21
			22. Tax Credit Bond Reserve			22
396,747	426,921	462,539	23. TOTAL REQUIREMENTS	409,900		23



GENERAL FUND

BUDGET FOR FISCAL YEAR 2023/2024

RESOURCES, PAGE 1

PROPOSED BUDGET OFFICER APPROVED BY BUDGET COMMITTEE ADOPTED BY GOVERNING BODY

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

ACTUAL 21/22	ADOPTED 22/23			PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
			PERSONNEL SERVICES			
548,669	642,870.00		Salaries and Wages	632,300.00		
395,508	462,600.00		Payroll Benefits and Expenses	452,624.00		
162,437	103,000.00		Extra Hire/Conflag Wages/Unemployment	128,145.00		
8.00	8.00		Full Time Equivalent	8.00		
1,106,615	1,208,470		Total Personal Services	1,213,069		
			MATERIALS & SERVICES			
31,573	65,450	6001	Contracted Professional Service	80,834		
7,472	9,800	6010	Office Supplies	6,550		
2,503	3,500	6011	Postage/Shipping	600		
42,856	43,450	6020	Insurance and Bonds	57,210		
10,782	17,085	6030	Dues, Fees, Subscriptions	16,070		
2,343	4,900	6040	Publications & Elections	3,900		
0	0	6042	Marketing Program New Recruits	605		
27,359	30,855	6050	Utilities	33,710		
22,567	21,600	6060	Communications (phones, website, internet)	18,600		
7,010	9,100	6070	Travel	7,100		
2,988	6,500	6080	Conference Expense	4,450		
19,974	24,550	6090	Education & Training	21,350		
50,317	68,000	6091	Tuition Reimbursement	74,736		
3,665	4,000	6100	Equip. Maint Agreements - Admin	4,000		
1,519	600	6101	Equip. Maint Agreements - EMS Program	620		
79	150	6110	Equipment Rental	150		
21,714	25,000	6130	Gas & Oil	30,000		
15,004	8,300	6150	Radio Maintenance	6,100		
16,785	12,350	6160	Equipment Maintenance	13,850		
48,007	41,500	6161	Vehicle Maintenance	46,500		
7,008	17,300	6170	Building Maintenance and Improvements	13,300		
2,650	3,500	6180	Grounds Maintenance	1,300		
1,193	400	6190	Small Tools & Equipment	900		
9,114	6,500	6200	Supplies-Department	7,000		
0	3,000	6205	Supplies - Residence	0		
13,953	16,800	6210	Supplies-Medical	19,730		
2,489	2,750	6215	Supplies-Prevention	2,850		
4,262	6,000	6216	FA/CPR Classes	8,000		
1,115	1,600	6217	EMR Classes	4,500		
3,515	6,800	6220	Supplies-Suppression	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		
843	1,000	6240	Supplies-Consumables	0		
37,427	37,100	6250	Uniforms	30,800		
6,389	12,000	6270	Volunteer Activities	12,000		
3,287	5,000	6280	Volunteer-Incentive	5,000		
11,000	11,000	6300	Volunteer-Length of Service	11,000		
17,033	23,500	6310	Physicals & Immunizations	18,000		
1,352	4,500	6320	Community Involvement	3,400		
2,159	2,250	6900	Miscellaneous Expense	2,050		
848	1,000	6901	Cost of Goods Sold	0		
0	0	6902	Bad Debt	0		
460,154	559,090		Total Materials & Services	569,565		
			CAPITAL OUTLAY			
0	0	7015	Training Equipment	0		
5,334	0	7020	Department Equipment - Suppression	0		
0	0	7022	Department Equipment - Buildings/Grounds	0		
104,048	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		
297,317	0	7150	Vehicle	0		
0	0	7200	Equipment	0		
406,699	0		Total Capital Outlay	0		
		8005	Operating Contingency	39,666		
			Transfers - From General Fund	0		
184,719	25,000	9000	Building & Land Reserve Fund	306,261		
-103,762	4,960	9010	Vehicle Reserve Fund	350,000		
196,932	0	9020	Equipment Reserve Fund	32,000		
879,117		3010	Ending Fund Balance	0		
	626,894	3010	Unappropriated Ending Fund Balance	0		
3,130,474	2,424,414		TOTAL ADMINISTRATION DEPT. EXPENDITURES	2,510,561		

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	CARRY OVER BALANCE	166,275		
				USE OF MONEY & PROPERTY			
1,173	0	0	4030-80	Earned Interest	0		
	0	0		OTHER REVENUE	0		
				TRANSFER FUNDS			
0	0	25,000	9010-80	Transfer In - From General Fund	306,261		
218,918	184,719	207,825		TOTAL BUILDING/LAND RESERVE FUND	472,536		

EXPENDITURES

				TRANSFER FUNDS			
40,000	0			Transfer Out - Reserve to GF	0		
				MATERIALS & SERVICES			
0	0	0		Total Materials & Services	0		
				CAPITAL OUTLAY			
0	0	120,000	7110	202 Pole Barn	0		
	0	30,000	7110	Turnout Washer	0		
	0	10,000	7110	Training House Replacement	0		
	0	5,000	7110	Training House Removal	0		
	0	12,000	7110	Concrete Patch - Station 201	0		
	0	30,000	7110	Hose Tower Roof Repair	45,000		
			7110	Generator Install- Station 203	15,000		
		825		Reserve for Future Expenditure	60,000		
178,918	184,719		3010-80	Ending Fund Balance	412,536		
			3010-80	Unappropriated Ending Fund Balance	0		
178,918	184,719	207,825		TOTAL BUILDING/LAND RESERVE FUND	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 CARRY OVER BALANCE	-103,762		
			USE OF MONEY & PROPERTY			
481	0	0	4030-81 Earned Interest	0		
			OTHER REVENUE			
			TRANSFER FUNDS			
	0	4,960	4090-81 Transfer In - From General Fund	350,000		
73,372	-103,762	4,960	TOTAL VEHICLE RESERVE FUND	246,238		

EXPENDITURES

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

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	CARRY OVER BALANCE	195,616		
				USE OF MONEY & PROPERTY			
424	49	0	4030-82	Earned Interest	0		
				OTHER REVENUE	0		
				TRANSFER FUNDS			
0	0	0	4090-82	Transfer In - From General Fund	32,000		
284,693	196,932	65,838		TOTAL EQUIPMENT RESERVE FUND	227,616		

EXPENDITURES

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