

PHILOMATH FIRE & RESCUE BUDGET FISCAL YEAR 2018 - 2019

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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

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, and maintains the highest safety standards for our personnel and the community.



PHILOMATH FIRE & RESCUE

BUDGET CALENDAR FOR FISCAL YEAR 2018 - 2019

Tuesday, 6 February, 2018	Appoint Budget Officer.
Tuesday, 6 March, 2018	Appoint Budget Committee.
Friday, 20 April, 2018	Draft department budgets dues.
Monday, 30 April, 2018	Publication of public notice of Budget Committee Meeting - 1st Publication and online posting.
Tuesday, 1 May, 2018	Final Draft budget for production.
Thursday, 17 May, 2018	Budget Committee Meeting: Present proposed budget and budget message.
Monday, 21 May, 2018	Publication of Financial Summary and notice of Budget Hearing.
Tuesday, 5 June, 2018	Regular Board meeting & public hearing on budget as approved by Budget Committee. Adopt final budget and make appropriations.

BUDGET COMMITTEE MEMBERS

2018 - 2019

Ruth Jacobs
7115 SW Deerhaven Drive
Corvallis, OR 97333

Rick Brand
3000 Southwood Drive
Philomath, OR 97370

Bob Boss
270 S 15th Street
Philomath, OR 97370

Joe Brier
35543 Summers Lane
Philomath, OR 97370

Ted Erdmann
24867 Hidden Valley Road
Philomath, OR 97370

Anton Grube
3282 Chapel Drive
Philomath, OR 97370

Robyn Jones
328 Mt. Union Avenue
Philomath, OR 97370

Peter Finn
32238 Gerding Lane
Philomath, OR 97370

Kevin Sullivan
232 N 18th Street
Philomath, OR 97370

Larry Sleeman
400 S 30th Street
Philomath, OR 97370

PHILOMATH FIRE & RESCUE

BUDGET DOCUMENT FISCAL YEAR 2018 - 2019

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

Chief Tom Miller

Deputy Chief Doug Lilja

Administrative Assistant Lilee Rodriguez

Fire & Life Safety Captain Rich Saalsaa

Lieutenants Scott Moser, Bryan Crocker, and Victor Haney

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2018 - 2019 BUDGET MESSAGE

The 2018 - 2019 budget of Philomath Fire & Rescue is being presented as a balanced budget. Revenue projections are based on an assessed value (AV) of \$795,934,574 (up 5.8% from FY 17/18), our permanent tax rate of \$1.5080 per thousand of assessed value and our historic collection percentage of 96%. We anticipate receiving \$16,000 in delinquent taxes and \$2,500 in interest. We also expect to receive \$17,000 for Public Education Income. An estimated \$161,000 is projected to be collected for conflagration expenses, \$128,513 carried over from the California conflagration in December 2017. We estimate we'll collect \$33,000 in conflagration reimbursement for Fire Season 2018, based on the average of the last 5 years of in-state conflagrations.

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 2018 - 2019 will be \$37,546,056. The Urban Renewal Plan was renewed by the City in 2010 and was extended to 2030.

The budget is a return to the District's "norm" now that the GO Bond funds are almost entirely spent. One remaining payment is outstanding for the final payment on the Quint in the amount of \$341,361. The remodel project and capital outlay purchases have otherwise been completed. All monies have been collected for the Seismic Retrofit expenditures, no additional funds are anticipated.

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

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 of 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. Buildings and Grounds Program

I. Vehicle & Equipment Maintenance Program

J. Bond Expenditures

2. General Fund - This breakdown details line items of anticipated revenues and proposed expenditures. The 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.

Areas of emphasis for the proposed 2018 - 2019 Fiscal Year include:

- a. Safety is a high priority in all the District's programs.
- b. Maintain funds for an unappropriated ending fund balance of \$300,000 to cover District expenses prior to the receipt of tax dollars in November.
- c. Increase the amount of money set aside in the reserve funds, according to the District's 10 year plan.
- d. Find ways to plan and prepare for future needs without undue impact on day-to day operations.

The District is not currently pursuing any grants for Fiscal Year 2018 - 2019.

Administrative Program

GOAL: To Provide administrative leadership and organization for the Fire District.

On-going:

- Provide the day-to-day administrative functions of the Fire District Programs and activities.
- Provide the professional services necessary to run the District.
 - Legal consultants
 - Auditor
 - Physician Advisor
 - Payroll Service
 - Training and certification tracking programs for personnel
- Provide a volunteer incentive program which shows the District's appreciation to volunteer personnel for responding to emergency calls and training, and provide funds for the volunteer activities.
- Cover the cost of communications, utilities, and station alarm monitoring.
- Continue newsletter publications biannually as a means of outreach and education.
- To prepare and pay for upcoming Board seat elections.
- To encourage networking and educational opportunities for staff and volunteers.
- To continue involvement in community activities that foster a strong sense of community and highlight District activities in the community.

Administrative Program

Materials and Services:		<u>\$ 167,201.00</u>
6001 Contracted Professional Services	\$ 29,055.00	
6010 Office Supplies	\$ 5,500.00	
6011 Postage/Shipping	\$ 2,700.00	
6020 Insurance & Bonds	\$ 34,905.00	
6030 Dues, Fees & Subscriptions	\$ 12,701.00	
6040 Publications & Elections	\$ 3,800.00	
6050 Utilities (water, garbage, power)	\$ 25,150.00	
6060 Communications (phone, website, internet, alarm monitoring)	\$ 13,900.00	
6080 Conference Expense	\$ 4,800.00	
6100 Equipment Maintenance Agreement - Admin (copier, software)	\$ 1,500.00	
6270 Volunteer Activities	\$ 12,000.00	
6280 Volunteer Incentive Program	\$ 5,000.00	
6300 Length of Service Awards Program	\$ 11,000.00	
6320 Community Involvement	\$ 2,090.00	
6900 Miscellaneous Expense	\$ 3,100.00	
7040 Capital Outlay: Office Equipment		<u>\$ 3,400.00</u>
Transfers:		
9000 Transfer to Vehicle Fund		<u>\$ 5,450.00</u>
9010 Transfer to Building/Land Fund		<u>\$ 4,491.00</u>
9020 Transfer to Equipment Fund		<u>\$ 31,000.00</u>
3010 Unappropriated Ending Fund Balance		<u>\$ 300,000.00</u>
Total Administration Program		<u>\$ 511,542.00</u>
		\$517,078 17-18
		\$610,343 16-17
		\$438,404 15-16
		\$426,008 14-15

EMS PROGRAM

GOAL: To maintain medical and rescue equipment and services and continue compliance with State (OHA), Federal, NFPA, and OSHA regulations.

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.

Objective # 1: Implement and maintain new supply organization and reordering system.

Objective # 2: Continue to replace old and damaged CPR manikins.

Objective # 3: Purchase additional vacuum splint to outfit 251.

EMS PROGRAM

Materials and Services:

6101 Equip. Maintenance Agreement - EMS Program		<u>\$ 1,930.00</u>
Ambulance Licensing	\$ 330.00	
Enerspect - Annual maintenance (May)	\$ 1,600.00	
6210 Medical Supplies		<u>\$ 11,000.00</u>
Medical consumables	\$ 11,000.00	
Oxygen	\$ -	
7030 Capital Outlay: Medical Equipment		<u>\$ 1,450.00</u>
CPR Dummies (2)	\$ 1,200.00	
Vacuum Splint	\$ 250.00	

Total EMS Program

\$ 14,380.00

\$15,930 17-18
\$13,200 16-17
\$11,800 15-16
\$11,500 14-15

SUPPRESSION PROGRAM

GOAL: Maintain and equip a professional fire-fighting force to respond to alarms.

Objective # 1: Purchase additional cordless sawzall to outfit 251.

Thanks to efforts in FY 2017 - 2018, including the purchase of new apparatus, no additional hose is required for FY 2018 - 2019.

SUPPRESSION PROGRAM

Materials and Services:

6190 Small Tools and Equipment		<u>\$500.00</u>
6220 Fire Suppression Supplies		<u>\$1,500.00</u>
Foam	\$ 1,500.00	
6230 Haz Mat Supplies		<u>\$300.00</u>
7020 Capital Outlay: Department - Suppression		<u>\$300.00</u>
Cordless Sawzall	\$ 300.00	
7070 Capital Outlay: Hose/Appliances		<u>\$0.00</u>

Total Suppression Program

<u>\$2,600.00</u>	
\$15,050.00	17-18
\$30,850.00	16-17
\$20,920.00	15-16
\$6,125.00	14-15

SAFETY PROGRAM

GOAL: To provide personnel with protective clothing, uniforms, and safety equipment.

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 is up to NFPA standards.
- Provide NFPA physicals for staff and volunteers biannually.

Objective # 1: Make hose/tool/rescue webbing with caribineer for firefighters.

Objective # 2: Upgrade traffic STOP/SLOW signs with reflective LED lighted signs, with extension pole.

Objective # 3: Add to low angle rope rescue equipment with easier-to-use personnel harnesses, and lowering/raising devices (mirroring Corvallis Fire), as well as other minor equipment.

Objective # 4: Purchase two small CO monitors to be put on medical bags to monitor CO levels on medical calls.

Objective #5: Purchase additional safety cones to outfit new apparatus.

SAFETY PROGRAM

Materials and Services:		
6250 Firefighter/EMS Clothing		<u>\$10,700.00</u>
Personnel Uniforms	\$ 5,000.00	
Station Boots	\$ 1,000.00	
Face Shields and Hardware	\$ 500.00	
Safety Supplies and Passport System Maint.	\$ 200.00	
Turnout Inspection & repairs	\$ 4,000.00	
6310 Physicals & Immunizations		<u>\$7,500.00</u>
Physicals	\$ 7,000.00	
Immunizations	\$ 500.00	
7080 Capital Outlay: Protective Equipment		<u>\$14,700.00</u>
PPE - Helmets, hoods, structural boots	\$ 10,000.00	
Low Angle Rope Rescue	\$ 2,500.00	
CO Monitors (2)	\$ 700.00	
Traffic Stop/Slow Signs (2)	\$ 700.00	
Webbing w Carabiners (12)	\$ 400.00	
Safety Cones (20)	\$ 400.00	
Total Safety Program		<u>\$32,900.00</u>
		\$37,400.00 17-18
		\$15,700.00 16-17
		\$33,700.00 15-16
		\$37,200.00 14-15

TRAINING PROGRAM

GOAL: To Provide high quality training opportunities in fire suppression, prevention, and investigation, as well as emergency medical services for all Philomath Fire & Rescue personnel.

On-going:

- Maintain current Department of Public Safety Standards and Training/NFPA certification for Firefighter I, Driver, Pumper Operator, Aerial Operator, and Mobile Water Supply Operator.
- Provide Support for Training and certification as 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.
- Pay for EMS recertification for current members.
- Pay for certification fees required by DPSST and Oregon Health Authority.
- Continue tuition reimbursement to attract additional applicants for the Resident Volunteer program.
- Begin the purchase of chainsaws to replace some of the 20 year old equipment.

TRAINING PROGRAM

Materials and Services		
6070 Travel & Food		<u>\$10,900.00</u>
Meeting Food	\$1,000.00	
Patriot's Day Breakfast	\$300.00	
Open House	\$500.00	
Hotel Stays	\$4,000.00	
Misc. Food	\$2,500.00	
Airfare	\$1,600.00	
Conflag Food & Travel Expenses	\$500.00	
MREs	\$500.00	
6090 Education & Training		<u>\$15,350.00</u>
Classes	\$3,000.00	
EMS Certification	\$9,000.00	
Training Supplies/Props	\$0.00	
Smoke Machine Fluid	\$250.00	
Recert Fees for EMRs	\$1,500.00	
DPSST - Fingerprints	\$500.00	
Propane - Training Ground	\$500.00	
Training consumables	\$600.00	
6091 Tuition Reibursement - RV Program		<u>\$25,000.00</u>
7015 Capital Outlay: Training		<u>\$0.00</u>
7021 Capital Outlay: Department Equipment - Training		<u>\$0.00</u>
7200 Capital Outlay: Equipment		<u>\$700.00</u>
Chainsaws	\$700.00	

Total Training Program

\$51,950.00

\$74,570.00 17-18

\$63,300.00 16-17

\$47,400.00 15-16

\$27,280.00 14-15

PREVENTION PROGRAM

GOAL: 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 American Heart Association Heartsaver First Aid/CPR classes for Philomath Schools, City of Philomath, other Community businesses and groups, and citizens on a bi-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 Access & Water Supply process for construction permits.
- Provide smoke detector installation via the Oregon Smoke Installation Program.
- Provide car seat installation and education.
- Continue Business Inspection Program.

PREVENTION PROGRAM

Materials and Services:		
6215 Fire Prevention		<u>\$8,000.00</u>
Public Education	\$3,200.00	
Fire Prevention Books/Publications	\$1,500.00	
Prevention Supplies	\$2,000.00	
Address Post Materials	\$600.00	
Chimney Brushes and Rods	\$200.00	
Fire Extinguisher prop	\$500.00	
Total Fire & Life Safety		<u>\$8,000.00</u>
		\$9,250.00 17-18
		\$5,500.00 16-17
		\$3,500.00 15-16
		\$12,300.00 14-15

EMERGENCY COMMUNICATIONS & MAPPING PROGRAM

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

On-going:

- Cost-share for Corvallis Regional Communications Center (911 Dispatch).
- Maintain radios and pagers in good working condition.

Objective # 1: To continue to replace and update pagers used by personnel. This budget includes replacement of 4 pagers during FY 2018 - 2019.

EMERGENCY COMMUNICATIONS & MAPPING PROGRAM

Materials and Services		
6150 Radio Maintenance		<u>\$3,200.00</u>
Portable Radio Repair	\$600.00	
Base Radios	\$100.00	
Pagers & Chargers	\$500.00	
Batteries - Pagers & Radios	\$1,000.00	
Mobile Radios & FireCom Headsets	\$1,000.00	
6260 911 Dispatch		<u>\$12,000.00</u>
7060 Capital Outlay: Radios & Mapping		<u>\$5,000.00</u>
Pagers (4)	\$2,000.00	
231 Portable Radios	\$3,000.00	
Total Communication & Mapping		<u>\$20,200.00</u>
		\$16,200.00 17-18
		\$17,600.00 16-17
		\$36,100.00 15-16
		\$13,910.00 14-15

BUILDING & GROUNDS MAINTENANCE

GOAL: 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 in appealing condition. Included in the budget are supplies for all three stations.
- To provide basic provisions for staff and volunteers; coffee, tea, cocoa, & water.

Objective # 1: To update and improve the condition of the grounds at Station 201.

Objective # 2: To acquire protective covering for equipment and apparatus located in the training grounds

Objective # 3: To replace a 2nd bay door with windows, in an effort to update and unify the building edifice.

Objective # 4: To relocate the radio mast from the North parking lot to the top of the hose tower.

BUILDINGS & GROUNDS MAINTENANCE

Materials & Services:		
6170 Building Maintenance & Improvements		<u>\$5,000.00</u>
Maintenance Labor	\$2,000.00	
Misc. Building Repair	\$2,000.00	
Paint and Supplies	\$1,000.00	
6180 Grounds Maintenance		<u>\$11,000.00</u>
Gravel	\$500.00	
Landscaping	\$10,000.00	
Misc. Grounds Maintenance	\$500.00	
6200 Supplies - Department		<u>\$10,000.00</u>
Consumables	\$4,200.00	
Restroom supplies & paper products	\$2,500.00	
Resident Supplies	\$3,000.00	
Promotional Ceremony	\$300.00	
7022 Capital Outlay: Department - Building/Grounds		<u>\$0.00</u>
7110 Capital Outlay: Building		<u>\$8,709.00</u>
Excavation of training grounds	\$1,000.00	
Radio Mast - a portion will be paid with Bond funds	\$509.00	
RV Cover for Training Grounds	\$3,500.00	
2nd Bay Door Windows	\$3,700.00	
Total Buildings & Grounds		<u>\$34,709.00</u>
		\$29,000.00 17-18
		\$19,800.00 16-17
		\$39,000.00 15-16
		\$15,500.00 14-15

VEHICLE & EQUIPMENT MAINTENANCE PROGRAM

GOAL: 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.

Objective # 1: Purchase and install map box in 293.

Objective # 2: Purchase new brush truck, 261.

VEHICLE & EQUIPMENT MAINTENANCE PROGRAM

Materials & Service:		
6110 Equipment Rental		<u>\$150.00</u>
6130 Gas & Oil		<u>\$15,000.00</u>
6140 Hydrant Maintenance		<u>\$450.00</u>
6160 Equipment Maintenance/Testing		<u>\$13,800.00</u>
Breathing Apparatus - Annual service	\$3,500.00	
Hydraulic Rescue Tool Maint. Agreement	\$2,000.00	
Power Equipment	\$500.00	
Hand Tools	\$400.00	
Extinguisher Maint. - Valley Fire Control	\$500.00	
Hose Tower Hoist Inspection	\$400.00	
Medical Equipment Maint/Testing	\$1,000.00	
Ladder Maintenance	\$2,350.00	
Extrication Equipment Maint.	\$1,050.00	
Gas Sensor Maintenance	\$800.00	
SCBA Air Compressor Maintenance	\$800.00	
Misc. Equipment Maintenance	\$500.00	
6161 Vehicle Maintenance		<u>\$24,000.00</u>
Periodic Maintenance	\$9,000.00	
Miscellaneous Repair	\$10,000.00	
Tires for Apparatus - General	\$5,000.00	
6240 Miscellaneous Maintenance Supplies		<u>\$1,500.00</u>
Consumables	\$1,500.00	
7150 Capital Outlay: Vehicle		<u>\$100,000.00</u>
261 - Brush Rig	\$99,300.00	
293 - Mapbox	\$700.00	
Total Vehicle & Equipment		<u>\$154,900.00</u>
		\$79,200.00 17-18
		\$66,300.00 16-17
		\$83,300.00 15-16
		\$75,925.00 14-15

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PERSONNEL EXPENSES

Benefits & Expenses		<u>\$715,000.00</u>
Wages/Salaries	\$420,000.00	
Social Security/Medicare	\$30,500.00	
Worker's Comp.	\$33,000.00	
Worker's Benefit Asses.	\$500.00	
Health Insurance	\$118,000.00	
PERS/OPSRP	\$84,000.00	
PERS Pickup 6%	\$29,000.00	
Extra Hire Temp & Part Time Pool	\$43,000.00	<u>\$43,000.00</u>
Conflagration Hire	\$15,000.00	<u>\$15,000.00</u>
Unemployment	\$10,000.00	<u>\$10,000.00</u>
Total Personnel Expenses		<u>\$783,000.00</u>
		\$670,100 17-18
		\$649,800 16-17
		\$748,732 15-16
		\$674,144 14-15

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Bond Funds

Capital Improvement:

As carryover from Fiscal Year 2017 - 2018, \$341,361 of GO Bond Capital Improvement funds were set aside for the 2nd payment of the Quint, originally due March 2019. However, if the District makes the 2nd payment in July of 2018, rather than March 2019, the District can retain a savings of \$4,491 in interest. We are proposing using those funds towards the relocation of the radio mast, freeing up General Funds, in the same amount, to be put towards the Building Reserves Fund.

Bond Debt Services:

The District anticipates receipt of \$363,367 in tax revenue to go towards the GO Bonded Debt repayment. \$24,465 is expected to be carried over from Fiscal Year 2017 - 2018. The District is scheduled to make a payment in the amount of \$300,000 towards the principal of the bond with additional payments amounting to \$62,488 paid toward interest, leaving \$25,344 to be carried over into Fiscal Year 2019 - 2020.

SPECIAL FUND
RESOURCES AND REQUIREMENTS
GO Bond Capital Projects Fund

FORM
LB-10

Philomath Fire & Rescue

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year : 2018-2019			
	Actual 15-16	Actual 16-17	Adopted Budget 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				RESOURCES				
1				1. Cash on hand * (cash basis), or	-			1
2				2. Working Capital (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4				4. Interest	-			4
5				5. Transferred IN, from other funds				5
6		2000000		6 Bond Proceeds (August 2016)				6
7			1,515,000	7 Bond Proceeds (August 2017)				7
8				8 Bond Reserves for Quint Payment	341,361	341,361.00	341,361.00	8
9	0	2000000	1,515,000	9. Total Resources, except taxes to be levied	341,361	341,361.00	341,361.00	9
10				10. Taxes estimated to be received				10
11				11. Taxes collected in year levied				11
12	0	2000000	1,515,000	12. TOTAL RESOURCES	341,361			12
				REQUIREMENTS **				
13		42,315	38,300	13 Costs of Bond issuance				13
14		145,203	157,400	14 Firefighting equipment				14
15		1,197,123	127,000	15 Apparatus	341,361	336,870	336,870	15
16			341,361	16 Bond Reserve				16
17		617,275	510,215	17 Facilities		4,491	4,491	17
18			340,724	18 Lease-Purchase Repayment				18
19				19				19
20				20 Ending balance (prior years)				20
21			-	21 UNAPPROPRIATED ENDING FUND BALANCE	-			21
22	0	2001915	1,515,000	22. TOTAL REQUIREMENTS	341,361	341,361.00	341,361.00	22

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

FORM
LB-35

BONDED DEBT RESOURCES AND REQUIREMENTS

Bond Debt Payments are for:

- Revenue Bonds of
 General Obligation Bonds

Philomath Fire & Rescue

General Obligation Bonded Debt

	Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year: 2018-19				
	Actual 14-15	Actual 16-17	Adopted Budget Year 2017-18		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Resources									
1		0	2,515	1. Beginning Cash on Hand (Cash Basis), or	24,465	24,465	24,465	1	
2				2. Working Capital (Accrual Basis)				2	
3				3. Previously Levied Taxes to be Received				3	
4				4. Interest				4	
5				5. Transferred from Other Funds				5	
6				6				6	
7	0	0	2,515	7. Total Resources, Except Taxes to be Levied	24,465	24,465	24,465	7	
8			371,445	8. Taxes Estimated to be Received *	363,367	363,367	363,367		
9		190,552		9. Taxes Collected in Year Levied				9	
10	0	190,552	373,960	10. TOTAL RESOURCES	387,832	387,832	387,832	10	
Requirements									
Bond Principal Payments									
				Bond Issue	Budgeted Payment Date				
11		160,000	165,000	11. Series 2016	June 15, 2018	175,000	175,000	175,000	11
12			115,000	12. Series 2017	June 15, 2018	125,000	125,000	125,000	12
13				13.					13
14	0	160,000	280,000	14. Total Principal		300,000	300,000	300,000	14
Bond Interest Payments									
				Bond Issue	Budgeted Payment Date				
15			17,388	15. Series 2016	December 15, 2018	15,829	15,829	15,829	15
16		23,520	17,388	16. Series 2016	June 15, 2019	15,829	15,829	15,829	16
			15,781	17. Series 2017	December 15, 2018	15,415	15,415	15,415	
17			18,938	17. Series 2017	June 15, 2019	15,415	15,415	15,415	17
18	0	23,520	69,495	18. Total Interest		62,488	62,488	62,488	18
Unappropriated Balance for Following Year By									
				Bond Issue	Projected Payment Date				
19				19.					19
20				20.					20
21				21.					21
22				22. Ending balance (prior years)					22
23			24,465	23. Total Unappropriated Ending Fund Balance		25,344	25,344	25,344	23
24				24. Loan Repayment to Fund					24
25				25. Tax Credit Bond Reserve					25
26	0	183,520	373,960	26. TOTAL REQUIREMENTS		387,832	387,832	387,832	26

PHILOMATH FIRE & RESCUE

GENERAL FUND

BUDGET FOR FISCAL YEAR 2018/2019

RESOURCES, PAGE 1

ACTUAL ACTUAL ADOPTED
15/16 16/17 17/18

PROPOSED APPROVED ADOPTED BY
BUDGET BY BUDGET GOVERNING
OFFICER COMMITTEE BODY

521,999	589,407	346,500	3010	CARRY OVER BALANCE	311,462	311,462	311,462
521,999	589,407	346,500		Carry Over Balance	311,462	311,462	311,462
				PROPERTY TAXES			
978,943	1,033,009	1,018,216	4020	Property Taxes	1,097,219	1,097,219	1,097,219
16,595	17,397	16,000	4010	Delinquent Property Taxes	16,000	16,000	16,000
2,278	1,855	2,500	4025	Interest on Property Taxes	2,500	2,500	2,500
997,816	1,052,262	1,036,716		Total Property Taxes	1,115,719	1,115,719	1,115,719
				Other Revenue			
21,569	16,545	0	4035	Grants	0	0	0
44,845	22,715	3,000	4900	Misc. Revenue	3,000	3,000	3,000
79,540	692232	76,562	4905	Seismic Retrofit Grant	0	0	0
0	0	17,000	4050	Public Education Income	17,000	17,000	17,000
0	0	0	4060	Conflagration Income	161,000	161,000	161,000
		0					
145,954	731,492	96,562		Total Other Revenue	181,000	181,000	181,000
				USE OF MONEY & PROPERTY			
4,055	8,965	4,000	4026	Earned Interest on Investments	6,000	6,000	6,000
0	30,000	30,000	4045	Surplus Property/Equipment	0	0	0
4,055	38,965	34,000		Total Use of Money & Property	6,000	6,000	6,000
				TRANSFERS			
	87,343			Transfer In			
0	0	0			0	0	0
1,669,824	2,412,125	1,513,778		TOTAL GENERAL FUND RESOURCES	1,614,181	1,614,181	1,614,181

GENERAL FUND - ADMINISTRATION

PHILOMATH FIRE & RESCUE

BUDGET FOR FISCAL YEAR 2018/2019

ACTUAL 15/16	ACTUAL 16/17	ADOPTED 17/18	EXPENDITURES Page 1	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
			PERSONNEL SERVICES			
387,320	348,176	398,100	Salaries and Wages	420,000	420,000	420,000
166,022	240,383	244,000	Payroll Benefits and Expenses	295,000	295,000	295,000
25,365	20,244	28,000	Extra Hire/Conflag Wages/Unemployment	68,000	68,000	68,000
7	7.25	7.25	Full Time Equivalent	8.25	8.25	8.25
578,707	608,803	670,100	Total Personal Services	783,000	783,000	783,000
			MATERIALS & SERVICES			
55,387	16,098	33,855	6001 Contracted Professional Service	29,055	29,055	29,055
110,393	142,102	50,000	6005 Seismic Retrofit Grant Contracted Services	0	0	0
8,215	7,012	8,760	6010 Office Supplies	5,500	5,500	5,500
4,164	3,401	5,000	6011 Postage/Shipping	2,700	2,700	2,700
36,556	39,632	41,575	6020 Insurance and Bonds	34,905	34,905	34,905
8,553	11,339	12,290	6030 Dues, Fees, Subscriptions	12,701	12,701	12,701
4,436	3,446	2,500	6040 Publications & Elections	3,800	3,800	3,800
20,891	24,435	35,709	6050 Utilities	25,150	25,150	25,150
9,784	12,933	21,600	6060 Communications (phones, website, internet)	13,900	13,900	13,900
12,204	8,217	10,320	6070 Travel	10,900	10,900	10,900
3,256	2,418	5,800	6080 Conference Expense	4,800	4,800	4,800
15,211	26,126	63,750	6090 Education & Training	15,350	15,350	15,350
0	0	0	6091 Tuition Reimbursement	25,000	25,000	25,000
1,576	571	1,500	6100 Equip. Maint Agreements - Admin	1,500	1,500	1,500
0	869	1,730	6101 Equip. Maint Agreements - EMS Program	1,930	1,930	1,930
38	154	150	6110 Equipment Rental	150	150	150
9,328	9,417	18,000	6130 Gas & Oil	15,000	15,000	15,000
189	0	450	6140 Hydrant Maintenance	450	450	450
3,891	2,561	3,200	6150 Radio Maintenance	3,200	3,200	3,200
13,467	4,281	14,600	6160 Equipment Maintenance	13,800	13,800	13,800
47,301	29,715	43,000	6161 Vehicle Maintenance	24,000	24,000	24,000
7,396	2,552	10,000	6170 Building Maintenance and Improvements	5,000	5,000	5,000
7,961	2,160	2,300	6180 Grounds Maintenance	11,000	11,000	11,000
443	369	1,000	6190 Small Tools & Equipment	500	500	500
5,900	7,100	10,200	6200 Supplies-Department	10,000	10,000	10,000
9,452	8,768	11,500	6210 Supplies-Medical	11,000	11,000	11,000
7,092	5,663	9,250	6215 Supplies-Prevention	8,000	8,000	8,000
1,528	1,521	1,500	6220 Supplies-Suppression	1,500	1,500	1,500

GENERAL FUND - ADMINISTRATION

BUDGET FOR FISCAL YEAR 2018/2019

ACTUAL 15/16	ACTUAL 16/17	ADOPTED 17/18	EXPENDITURES, PAGE 2		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
178	0	250	6230	Supplies-Haz Mat Supplies	300	300	300
4,119	594	1,500	6240	Supplies-Consumables	1,500	1,500	1,500
8,035	8,063	14,650	6250	Uniforms	10,700	10,700	10,700
9,130	9,310	10,000	6260	Dispatch	12,000	12,000	12,000
11,987	12,000	12,000	6270	Volunteer Activities	12,000	12,000	12,000
4,788	3,442	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
3,894	2,498	13,500	6310	Physicals & Immunizations	7,500	7,500	7,500
1,195	1,386	1,500	6320	Community Involvement	2,090	2,090	2,090
1,442	4,880	3,500	6900	Miscellaneous Expense	3,100	3,100	3,100
0	572,737	0	6910	Seismic Retrofit Grant - Materials	0	0	0
460,380	998,772	492,439		Total Materials & Services	355,981	355,981	355,981
				CAPITAL OUTLAY			
394	0	6,500	7110	Building	13,200	8,709	8,709
84	0	0	7015	Training Equipment	0	0	0
0	15,716	1,300	7020	Department Equipment - Suppression	300	300	300
0	0	500	7021	Department Equipment - Training	0	0	0
0	481	0	7022	Department Equipment - Buildings/Grounds	0	0	0
0	440	2,700	7030	Medical Equipment	1,450	1,450	1,450
1,781	5,093	3,600	7040	Office Equipment	3,400	3,400	3,400
2,688	2,688	3,000	7060	Radios and Mapping	5,000	5,000	5,000
7,250	1,233	11,000	7070	Hose/Appliances	0	0	0
4,493	0	9,250	7080	Protective Equipment	14,700	14,700	14,700
0	140000	0	7100	Seismic Grant	0	0	0
0	0	1500	7150	Vehicle	127,700	100,000	100,000
0	13323.44	0	7200	Equipment	0	700	700
16,690	178,974	39,350		Total Capital Outlay	165,750	134,259	134,259
0	0	0	8005	Operating Contingency	0	0	0
				Transfers - From General Fund			
0	0	0	9000	Land/Building Reserve Fund	0	4,491	4,491
0	0	11,889	9010	Vehicle Reserve Fund	5,450	5,450	5,450
0	0	0	9020	Equipment Reserve Fund	4,000	31,000	31,000
300,162		0	3010	Ending Fund Balance			
0	300,000	300,000	3010	Unappropriated Ending Fund Balance	300,000	300,000	300,000
1,355,939	2,086,550	1,513,778		TOTAL ADMINISTRATION DEPT. EXPENDITURES	1,614,181	1,614,181	1,614,181

RESERVE FUNDS

Our budget includes three reserve funds; Vehicle Reserve, Equipment Reserve, and Building & Land 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, we seek Board approval prior to using these funds. We continue to have challenges when it comes to putting money into these funds at a level which provides us the necessary reserves for large projects and purchases. Ultimately, the District strives to have \$1,000,000 set aside in reserves for the District.

The **Vehicle Reserve Fund** is used to plan for the purchase of additional and replacement apparatus for our fleet. With the recent bond funds we were able to purchase 4 replacement and 2 additional vehicles, satisfying our immediate needs for replacement apparatus. However, the District needs to continue setting funds aside in anticipation of future apparatus replacements.

The **Equipment Reserve Fund** is used for purchase of major pieces of equipment. In the last few years we have been able to rely upon grants and bond funds to make large equipment purchases. The District needs to establish a plan for equipment replacement and designate funds accordingly.

The **Building & Land Reserve Fund** is used to buy, build, and maintain District facilities. In the past, we have used this fund to develop rural water sites around the District, construct fire stations, build additions on existing stations, and to maintain facilities when the cost of a project is beyond the ability to address it in a single budget cycle. The District needs to grow this fund for future renovations or acquisitions of land for future fire station sites.

BUILDING/LAND RESERVE FUND

PHILOMATH FIRE & RESCUE
BUDGET FOR FISCAL YEAR 2018/2019

ACTUAL 15/16	ACTUAL 16/17	ADOPTED 17/18	RESOURCES		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
175,622	176,439	202,714	3010-80	CARRY OVER BALANCE	204,023	204,023	204,023
				USE OF MONEY & PROPERTY			
817	1,275	1,000	4030-80	Earned Interest	870	870	870
				OTHER REVENUE			
			4900-80	Miscellaneous	0	0	0
				TRANSFER FUNDS			
0	25000	0	9010-80	Transfer In - From General Fund	0	4,491	4,491
176,439	202714	203,714		TOTAL BUILDING/LAND RESERVE FUND	204,893	209,384	209,384

ACTUAL 15/16	ACTUAL 16/17	ADOPTED 17/18	EXPENDITURES		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
				MATERIALS & SERVICES			
0	0	0		Total Materials & Services	0	0	0
				CAPITAL OUTLAY			
0	0	0	7110-80	Building	0		
176,439	202,714	203,714	3010-80	Ending Fund Balance	204,893	209,384	209,384
		0	3010-80	Unappropriated Ending Fund Balance			
176,439	202,714	203,714		TOTAL BUILDING/LAND RESERVE FUND	204,893	209,384	209,384

VEHICLE RESERVE FUND

PHILOMATH FIRE & RESCUE

BUDGET FOR FISCAL YEAR 2018/2019

ACTUAL 15/16	ACTUAL 16/17	ADOPTED 17/18	RESOURCES		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
9,828	9,874	52,288	3010-81	CARRY OVER BALANCE	64,465	64,465	64,465
				USE OF MONEY & PROPERTY			
46	71	70	4030-81	Earned Interest	220	220	220
				OTHER REVENUE			
0			4029-81	Miscellaneous	0	0	0
				TRANSFER FUNDS			
0	42,343	11,889	4090-81	Transfer In - From General Fund	5,450	5,450	5,450
9,874	52,288	64,247		TOTAL VEHICLE RESERVE FUND	70,135	70,135	70,135

ACTUAL 15/16	ACTUAL 16/17	ADOPTED 17/18	EXPENDITURES		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
				MATERIALS & SERVICES			
0	0			Total Materials & Services	0	0	0
				CAPITAL OUTLAY			
			7150-81	Vehicle Purchase/Replacement			
0	0		7151-81	Debt Service - Vehicle Lease Payment			
9,874	52,288		3010-81	Ending Fund Balance	70,135	70,135	70,135
			3010-81	Unappropriated Ending Fund Balance			
9,874	52,288	64,247		TOTAL VEHICLE RESERVE FUND	70,135	70,135	70,135

EQUIPMENT RESERVE FUND

PHILOMATH FIRE & RESCUE
BUDGET FOR FISCAL YEAR 2018/2019

ACTUAL 15/16	ACTUAL 16/17	ADOPTED 17/18	RESOURCES	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
36,387	36,556	56,820	3010-82 CARRY OVER BALANCE	57,169	57,169	57,169
			USE OF MONEY & PROPERTY			
169	264	200	4030-82 Earned Interest	240	240	240
			OTHER REVENUE			
0			4900-82 Miscellaneous	0	0	0
			TRANSFER FUNDS			
0	20,000	0	4090-82 Transfer In - From General Fund	4,000	31,000	31,000
36,556	56,820	57,020	TOTAL EQUIPMENT RESERVE FUND	61,409	88,409	88,409

ACTUAL 15/16	ACTUAL 16/17	ADOPTED 17/18	EXPENDITURES	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
			MATERIALS & SERVICES			
0	0		Total Materials & Services	0	0	0
			CAPITAL OUTLAY			
0	0	0	7200-82 Equipment Purchased	0		
36,556	56,820		3900 Ending Fund Balance			
			3900 Unappropriated Ending Fund Balance	61,409	88,409	88,409
36,556	56,820	57,020	TOTAL EQUIPMENT RESERVE FUND	61,409	88,409	88,409