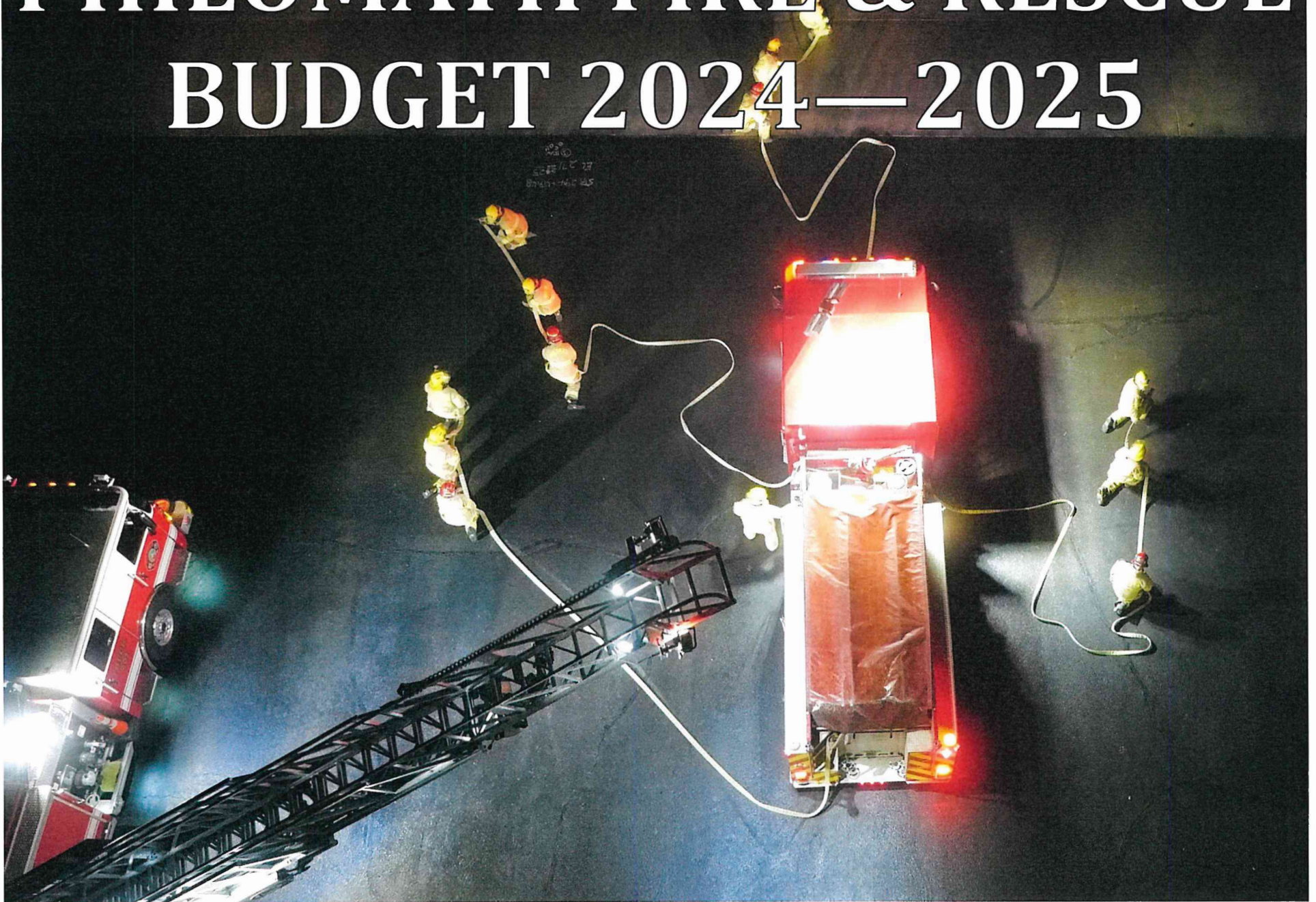


PHILOMATH FIRE & RESCUE BUDGET 2024—2025



PHILOMATH FIRE & RESCUE BUDGET FISCAL YEAR 2024 - 2025

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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 2024 - 2025

Monday, February 12, 2024	Appoint Budget Officer and Budget Committee.
Friday, March 8, 2024	Draft department budgets due.
Monday, March 25, 2024	Publication of public notice of Budget Committee Meeting - Newspaper Publication and Online Posting.
Thursday, March 28, 2024	Final Draft budget for production.
Thursday, April 18, 2024	Budget Committee Meeting: Present proposed budget and budget message.
Tuesday, April 23, 2024	Publication of Financial Summary and notice of Budget Hearing - Newspaper Publication and Online Posting.
Monday, May 13, 2024	Regular Board Meeting & Public Hearing on budget as approved by Budget Committee. Adopt final budget and make appropriations.

BUDGET COMMITTEE MEMBERS

2024 - 2025

Doug Edmonds
3425 Southwood Drive
Philomath, OR 97370

Rick Brand
3000 Southwood Drive
Philomath, OR 97370

Christopher McMorrان
916 College Street
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 2024 - 2025

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

Fire Chief Chancy Ferguson
Deputy Chief Rich Saalsaa
Office Administrator Ashley Scott
Captain Andy Louden
Staff Captain Viktor Bovbjerg
LT Scott Moser, LT Lindsey Taylor & LT Levi Schell
Firefighter Layne Converse
Volunteer President/Captain Dan Eddy
Volunteer Association



2024 - 2025 BUDGET MESSAGE

The 2024 - 2025 budget of Philomath Fire & Rescue is being presented as a balanced budget. Revenue projections are based on an assessed value (AV) of \$1,045,321,303 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 \$22,500 for Education Income. An estimated \$100,000 is projected to be collected and expended for conflagration deployment. Misc. Revenue in the amount of \$5,000, to be received from miscellaneous reimbursements, refunds, collected fees according to the District Fee Schedule.

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 2024 - 2025 is expected to be \$51,849,982. 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 2024 - 2025 marks the 8th 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 & Education Program
- G. Emergency Communications 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 General Fund expenditures include Personnel Services, Materials & Services, Capital Outlay, and Transfers, and are referred to as the Operating Budget of the District. The major source of revenue is tax funds, which are broken down into current year and previous years' taxes. The other revenues include conflagration reimbursement funds and funds from our Education Program, including First Aid/CPR and Emergency Medical Responder classes, and our Contract for Training with Hoskins-Kings Valley RFPD.

Areas of emphasis for the proposed 2024 - 2025 Fiscal Year include:

- a. Adding Personnel to meet NFPA Guidelines for Responders and implementing a Wellness Program.
- b. 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 new training facility at Fire Station 201.
- c. Dedicating Reserve Funds for future capital expenditures that may stretch beyond one budget year.

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
- Wellness & 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, 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:		\$	270,171.00
		Prior Year	% change
6001	Contracted Professional Services	\$ 89,230.00	\$ 80,834.00 10%
6010	Office Supplies & Equipment	\$ 6,900.00	\$ 6,550.00 5%
6011	Postage/Shipping	\$ 4,200.00	\$ 600.00 600%
6020	Insurance & Bonds	\$ 51,800.00	\$ 57,210.00 -9%
6030	Dues, Fees & Subscriptions *	\$ 13,181.00	\$ 16,340.00 -19%
6042	Marketing Program New Recruits	\$ 500.00	\$ 605.00 -17%
6040	Publications & Elections	\$ 4,150.00	\$ 3,900.00 6%
6050	Utilities (water, garbage, power)	\$ 34,210.00	\$ 33,710.00 1%
6060	Communications (phone, website, internet, alarm monitoring)	\$ 21,300.00	\$ 18,600.00 15%
6080	Conference Expense	\$ -	\$ 4,450.00 -100% Moved
6100	Equipment Maintenance Agreement - Admin (copier, software)	\$ 4,000.00	\$ 4,000.00 0%
6270	Volunteer Association Expenses ^	\$ 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	\$ 5,700.00	\$ 3,400.00 68%
6330	Wellness	\$ 2,000.00	\$ - 0%
6900	Miscellaneous Expense	\$ 5,000.00	\$ 2,050.00 144%
8005	Contingency Fund	\$ 30,000.00	\$ 39,666.00 \$ 30,000.00
Transfers:			
9000	Transfer to Vehicle Fund	\$ -	\$ 350,000.00 \$ -
9010	Transfer to Building & Land Fund	\$ -	\$ 306,261.00 \$ -
9020	Transfer to Equipment Fund	\$ -	\$ 32,000.00 \$ -
3010	Unappropriated Ending Fund Balance	\$	-
Total Administration Program		\$	300,171.00

^ Volunteer Activities Breakdown on page 12

* Dues, Fees, and Subscriptions Breakdown on page 13

\$987,906 23-24

\$899,744 22-23

\$953,278 21-22

6270 Volunteer Association Expenses ^		\$ 12,000.00
<hr/>		
Awards		\$ 3,000.00
<hr/>		
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	
Service Awards	\$ 300.00	
Old #1 Insurance & Maintenance		\$ 1,500.00
<hr/>		
Volunteer Recognition Events		\$ 7,500.00
<hr/>		
Business Meeting Meals	\$ 5,000.00	
Spring/Summer Picnic	\$ 2,500.00	

6030 Dues, Fees, & Subscriptions*

\$ 13,180.00

Dues:	\$ 6,680.00	Prior Year		
Oregon Fire Service Office Administrators - Membership (1)	\$ 40.00	\$ 100.00	\$15,520	23-24
Oregon Fire Chiefs Association Membership (1)	\$ 120.00	\$ 120.00	\$17,085	22-23
Oregon Fire Marshall Association (1)	\$ 70.00	\$ 70.00	\$15,665	21-22
Oregon Fire District Directors Association - District	\$ 1,300.00	\$ 1,300.00	\$13,890	20-21
Linn Benton Fire Investigation Team Membership (1)	\$ -	\$ 100.00	\$13,500	19-20
League of Oregon Cities - District	\$ 500.00	\$ 650.00	\$12,701	18-19
Special Districts Association Annual Membership - District	\$ 2,500.00	\$ 2,500.00	\$12,290	17-18
Oregon Government Ethics Commission - District	\$ 1,000.00	\$ 600.00	\$10,000	16-17
Philomath Area Chamber of Commerce - District	\$ 650.00	\$ 500.00	\$8,754	15-16
International Code Council - 3 year membership	\$ -	\$ 200.00	\$6,865	14-15
Good Samaritan - CPR instructor Dues (2)	\$ 500.00	\$ 500.00		
Fees:	\$ 4,900.00			
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		
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		
Square Fees - Credit Card Machine	\$ -	\$ 100.00		
Intuit - Payroll Fees	\$ 250.00	\$ 250.00		
Subscriptions:	\$ 1,600.00			
National Fire Protection Association Membership - District	\$ 200.00	\$ 200.00		
Philomath Express - Annual Community Partner Subscription	\$ 150.00	\$ 150.00		
Active 911	\$ -	\$ 3,000.00		
Adobe - Annual Subscription (2)	\$ 600.00	\$ 800.00		
Quickbooks	\$ 650.00	\$ 550.00		

EMS PROGRAM

Provide the highest quality pre-hospital care as the Quick Response Team (QRT) including Advanced Life

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

Project: Purchase medical bags.

EMS PROGRAM

6101 Materials and Services:

Equip. Maintenance Agreement - EMS Program	\$	750.00
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	Prior Year		% change
Zoll Annual Mainenance	\$ 750.00	620.00	21%

6210 Medical Supplies & Training	\$	23,628.00
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Medical consumables	\$ 20,828.00	18,480.00	13%
Oxygen	\$ 800.00	500.00	60%
Med Bags	\$ 2,000.00	0.00	

7030 Capital Outlay: Medical Equipment	\$	-
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Total EMS Program		<u>\$ 24,378.00</u>
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	\$20,350 23-24
	\$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.

SUPPRESSION PROGRAM

Materials and Services:			
6190	Small Tools and Equipment		\$ 1,400.00
		Prior Year	% change
	Small Hand Tools & Equipment	\$ 400.00	\$ 400.00 0%
	Rope Rescue	\$ 1,000.00	\$ 500.00 100%
6220	Fire Suppression Supplies		\$2,500.00
	Replacement Hoses	\$ 2,500.00	\$ 2,500.00 0%
6230	Haz Mat Supplies		\$150.00
	Mitigation Supplies	\$ 150.00	\$ 300.00 -50%
7020	Capital Outlay: Department - Suppression		\$ -
		0.00	
7070	Capital Outlay: Hose/Appliances		\$ -
		0.00	
Total Suppression Program			\$4,050.00
		\$3,700.00	23-24
		\$7,600.00	22-23
		\$15,000.00	21-22
		\$10,200.00	20-21
		\$7,100.00	19-20
		\$2,600.00	18-19
		\$15,050.00	17-18
		\$30,850.00	16-17
		\$20,920.00	15-16
		\$6,125.00	14-15

SAFETY PROGRAM

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.

SAFETY PROGRAM

6250	Materials and Services:		
	Firefighter/EMS Clothing		\$30,800.00
		Prior Year	% change
	Personnel Uniforms	\$ 12,000.00	\$ 12,000.00 0%
	Station Boots	\$ 1,800.00	\$ 1,300.00 38%
	Miscellaneous Personal Protective Equipment (PPE)	\$ 3,500.00	\$ 2,500.00 40%
	Wildland PPE	\$ 3,000.00	\$ 3,000.00 0%
	Turnout Inspection & Repairs	\$ 2,500.00	\$ 2,500.00 0%
	Bulletproof Helmets	\$ -	\$ 1,500.00 -100%
	Personal Protective Attire - Turnouts (2 Sets)	\$ 8,000.00	\$ 8,000.00 0%
6310	Physicals & Immunizations		\$18,000.00
	Physicals	\$ 17,500.00	\$ 17,500.00 0%
	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

\$48,800.00	23-24
\$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

The Philomath Fire and Rescue training division develops and leads initial entry training, ongoing professional development, and team training, to support operational excellence at the individual, company, and department levels, and to enhance the professional success of all department members.

This mission is achieved through:

- Conduct of rigorous initial entry fire training to the FFI standard;
- Support for initial entry EMS training to the EMR or EMT standard;
- Ongoing professional development in the areas of fire, EMS, rescue, and leadership to enhance the capabilities of the department and the career progression of department personnel;
- Conduct of rigorous, objective-based team training to achieve company- and department-level operational excellence;
- Support of a robust Resident Volunteer program by providing a wide range of training opportunities;
- Acquisition and maintenance of facilities and equipment to support high fidelity, realistic training;
- Emphasis on safety in all training, explicitly addressing risk-benefit in all training plans;
- Individual and team training which meets the certification requirements for relevant accrediting and regulatory organizations (e.g. DPSST, OHA, OSHA), and training activities which are informed by recognized external standards (e.g. NFPA, NREMT).

TRAINING PROGRAM

	Materials and Services		
6070	Travel & Food		\$0.00
		Prior Year	% change
	Promotional Ceremony	\$0.00	\$300.00 -100% Moved
	Fire Incident Food	\$0.00	\$800.00 -100% Moved
6090	Education & Training		\$33,300.00
	Classes & Conferences	\$15,550.00 \$	10,000.00 56% Moved
	Leadership Retreat	\$0.00 \$	800.00
	New EMS Certification	\$2,000.00 \$	2,000.00 0%
	Training Supplies/Props (AED Trainers)	\$4,500.00 \$	1,500.00 200%
	Travel Expenses	\$2,000.00 \$	4,500.00 -56%
	Meals While Traveling	\$2,000.00 \$	1,500.00 33%
	EMT or EMR Cert/Recert Fees	\$3,000.00 \$	3,000.00 0%
	DPSST - Fingerprints	\$750.00 \$	750.00 0%
	Life-Fire Training Supplies	\$500.00 \$	300.00 67%
	Training Instructor Fees	\$3,000.00 \$	3,000.00 0%
6091	Tuition Reimbursement - Resident Volunteer Program		\$60,000.00
	5 Full-Time Students @ \$5,000 per term	\$60,000.00	\$74,736.00 -20%
7015	Capital Outlay: Training		\$0.00
7021	Capital Outlay: Department Equipment - Training		\$0.00
		\$0.00	
	Total Training Program		\$93,300.00
			\$103,186.00 23-24
			\$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.

PREVENTION & PUBLIC EDUCATION PROGRAM

Materials and Services:

	6215 Fire Prevention			<u>\$2,750.00</u>
			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	\$0.00	100.00	0%
<hr/>				
	6216 First Aid/CPR Classes			<u>\$8,500.00</u>
6216-1	FA/CPR Class Supplies	\$7,500.00	5,000.00	50%
6216-2	Instructor Fees	\$1,000.00	3,000.00	-67%
<hr/>				
	6217 EMR Classes			<u>\$4,000.00</u>
6217-1	EMR Class Supplies	\$2,000.00	2,500.00	-20%
6217-2	Instructor Fees	\$2,000.00	2,000.00	0%
<hr/>				
Total Fire & Life Safety				<u>\$15,250.00</u>
				\$15,350.00 23-24
				\$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 COMMUNICATIONS 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 PROGRAM

Materials and Services			
6150	Radio Maintenance		\$6,100.00
		Prior Year	% change
	Portable Radio Repair	\$500.00	\$500.00 0%
	Pagers, Repairs, Chargers	\$300.00	\$300.00 0%
	Mobile Radios & FireCom Headset repair	\$300.00	\$300.00 0%
	Preventative Maintenance	\$5,000.00	\$5,000.00 0%
7060	Capital Outlay: Radios		\$0.00
		\$0.00	0.00

Total Communication		\$6,100.00
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\$6,100.00	23-24
\$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:

- Paint Station 203

BUILDINGS & GROUNDS MAINTENANCE

Materials & Services:

6170	Building Maintenance & Improvements			\$12,000.00
			Prior Year	% change
	Maintenance Labor	\$2,000.00	10,000.00	-80%
	Paint and Supplies (Including Exterior Paint for Station 203)	\$9,000.00	300.00	2900%
	Garage Door Repair	\$1,000.00	2,500.00	-60%
	Shop Improvements	\$0.00	800.00	-100%
	Carpet Cleaning - Station 201	\$0.00	500.00	-100%
6180	Grounds Maintenance			\$1,000.00
	Landscaping	\$500.00	0.00	
	Grounds Maintenance	\$500.00	1,000.00	-50%
	Picnic Table- Station 201	\$0.00	300.00	-100%
6200	Supplies - Department			\$5,900.00
	Consumables	\$3,500.00	3,500.00	0%
	Restroom supplies & paper products	\$2,400.00	2,400.00	0%
	Shop Improvements - 201 Shelving, Storage, Organization	\$0.00	800.00	-100%
	Holiday Decorations- Station 201	\$0.00	300.00	-100%
7022	Capital Outlay: Department - Building/Grounds			\$0.00
			0.00	
7110	Capital Outlay: Building			\$0.00
	Total Buildings & Grounds			\$18,900.00
				\$21,600.00 23-24
				\$30,300.00 22-23
				\$33,000.00 21-22

BUILDINGS & GROUNDS MAINTENANCE

Materials & Services:

6170	Building Maintenance & Improvements			\$12,000.00
			Prior Year	% change
	Maintenance Labor	\$2,000.00	10,000.00	-80%
	Paint and Supplies	\$9,000.00	300.00	2900%
	Garage Door Repair	\$1,000.00	2,500.00	-60%
	Shop Improvements	\$0.00	800.00	-100%
	Carpet Cleaning - Station 201	\$0.00	500.00	-100%
6180	Grounds Maintenance			\$1,000.00
	Landscaping	\$500.00	0.00	
	Grounds Maintenance	\$500.00	1,000.00	-50%
	Picnic Table- Station 201	\$0.00	300.00	-100%
6200	Supplies - Department			\$5,900.00
	Consumables	\$3,500.00	3,500.00	0%
	Restroom supplies & paper products	\$2,400.00	2,400.00	0%
	Shop Improvements - 201 Shelving, Storage, Organization	\$0.00	800.00	-100%
	Holiday Decorations- Station 201	\$0.00	300.00	-100%
7022	Capital Outlay: Department - Building/Grounds			\$0.00
			0.00	
7110	Capital Outlay: Building			\$0.00
	Total Buildings & Grounds			\$18,900.00

\$21,600.00 23-24

\$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 by meeting NFPA Standard Safety and Reliability.

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
		30,000.00	
6160	Equipment Maintenance/Testing		\$15,850.00
	Hydraulic Rescue Tool Maint. Agreement	\$3,500.00	3,500.00 0%
	Chainsaw PMs and Repairs	\$1,500.00	1,500.00 0%
	Extinguisher Maint.	\$550.00	550.00 0%
	Hose Tower Hoist Inspection	\$500.00	500.00 0%
	Ladder Maintenance	\$2,800.00	2,800.00 0%
	SCBA Air Compressor Maintenance and Quarterly Service	\$2,500.00	2,500.00 0%
	Floor Jack	\$0.00	500.00 -100%
	Circular Saw	\$2,500.00	0.00
	Equipment Maintenance	\$2,000.00	2,000.00 0%
6161	Vehicle Maintenance		\$46,500.00
	Periodic Maintenance	\$20,000.00	20,000.00 0%
	Vehicle Repairs & Supplies	\$25,000.00	25,000.00 0%
	Tires & Chains for Apparatus	\$1,500.00	1,500.00 0%
7150	Capital Outlay: Vehicle		\$0.00

Total Vehicle & Equipment

\$92,500.00

\$90,500.00 23-24
 \$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



PERSONNEL EXPENSES

Benefits & Expenses	\$1,459,070		
		Prior Year	% change
Wages/Salaries	\$850,570.00	632,300.00	35%
Social Security/Medicare	\$58,100.00	43,000.00	35%
Worker's Comp.	\$50,000.00	50,000.00	0%
Worker's Benefit Asses.	\$500.00	500.00	0%
Health Insurance	\$245,000.00	185,124.00	32%
PERS/OPSRP	\$209,300.00	140,000.00	50%
PERS Pickup 6%	\$45,600.00	34,000.00	34%
Extra Hire Temp & Part Time CPR Instructor Pool	\$30,000.00	8,000.00	\$30,000
Grant Funded Wages	\$35,000.00	10,145.00	\$35,000
Conflagration Hire	\$100,000.00	100,000.00	\$100,000
Unemployment	\$10,000.00	10,000.00	\$10,000

Total Personnel Expenses

\$1,634,070

\$1,213,069 23-24
 \$1,208,471 22-23
 \$1,118,365 21-22
 \$1,096,939 20-21
 \$893,138 19-20
 \$783,000 18-19
 \$670,100 17-18
 \$649,800 16-17
 \$748,732 15-16
 \$674,144 14-15

Bond Funds

Bond Debt Services:

The District will 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 \$421,902 in tax revenue to go towards the GO Bonded Debt repayment. The District is scheduled to make payments in the amount of \$416,202 towards the principal of the bond with additional payments amounting to \$16,902 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: 2024/2025		
Actual 21-22	Actual 22-23	Adopted Budget Year 23-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
0	0	0	1. Beginning Cash on Hand (Cash Basis), or	0		1
			2. Working Capital (Accrual Basis)	0		2
5,000	4,230	5,000	3. Delinquent Taxes	5,000		3
403	1,707	700	4. Interest	700		4
			5. Transferred from Other Funds	0		5
5,403	5,937		6. Total Resources, Except Taxes to be Levied	0		6
		404,200	7. Taxes Estimated to be Received *	416,202		7
938,805	413,063		8. Taxes Collected in Year Levied			8
944,208	419,000	409,900	9. TOTAL RESOURCES	421,902		9
			Requirements			
			Bond Principal Payments			
			Bond Issue Budgeted Payment Date			
205,000	215,000	225,000	10. Series 2016 June 15, 2018	235,000		10
145,000	155,000	160,000	11. Series 2017 June 15, 2018	170,000		11
350,000	370,000	385,000	12. Total Principal	405,000		12
			Bond Interest Payments			
			Bond Issue			
19,325	15,356	11,198	13. Series 2016	6,851		13
			14. Series 2016	0		14
20,497	17,183	13,702	15. Series 2017	10,051		15
			16. Series 2017	0		16
39,822	32,539	24,900	17. Total Interest	16,902		17
			Unappropriated Balance for Following Year By			
			Bond Issue Projected Payment Date			
			18.			18
			19. Ending balance (prior years)			19
0	0	0	20. Total Unappropriated Ending Fund Balance			20
			21. Loan Repayment to Fund			21
			22. Tax Credit Bond Reserve			22
389,822	402,539	409,900	23. TOTAL REQUIREMENTS	421,902		23



PHILOMATH FIRE & RESCUE

GENERAL FUND

BUDGET FOR FISCAL YEAR 2024/2025

RESOURCES, PAGE 1

ACTUAL 21/22	ACTUAL 22/23	ADOPTED 23/24			PROPOSED BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
954,975	805,482	531,000	3010	CARRY OVER BALANCE	711,000		
954,975	805,482	531,000		Carry Over Balance	711,000		
				PROPERTY TAXES			
1,325,860	1,441,341	1,397,916	4020	Property Taxes	1,492,232		
14,973	14,033	16,000	4010	Delinquent Property Taxes	16,000		
2,024	4,332		4025	Interest on Property Taxes	3000		
1,342,856	1,459,706	1,413,916		Total Property Taxes	1,511,232		
				Other Revenue			
40,800	34,855	10,145	4035	Grants	35,000		
78,371	33,093	10,000	4900	Misc. Revenue	5,000		
12,293	20,366	12,500	4050	Education Income	22,500		
334,278	86,968	100,000	4060	Conflagration Income	100,000		
465,742	175,282	132,645		Total Other Revenue	162,500		
				USE OF MONEY & PROPERTY			
5,595	39,509	0	4026	Earned Interest on Investments	0		
5,595	39,509	0		Total Use of Money & Property	0		
				TRANSFERS			
52,100	0	430,000		Transfer In	0		
2,821,268	2,440,470	2,507,561		TOTAL GENERAL FUND RESOURCES	2,384,732		

GENERAL FUND - ADMINISTRATION

PHILOMATH FIRE & RESCUE

BUDGET FOR FISCAL YEAR 2024/2025

ACTUAL ADOPTED EXPENDITURES Page 1
22/23 23/24

PROPOSED BY APPROVED BY ADOPTED BY
BUDGET BUDGET GOVERNING
OFFICER COMMITTEE BODY

ACTUAL 22/23	ADOPTED 23/24		EXPENDITURES Page 1	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
			PERSONNEL SERVICES			
570,996	632,300		Salaries and Wages	850,570		
333,959	452,624		Payroll Benefits and Expenses	608,500		
53,476	128,145		Extra Hire/Conflag Wages/Unemployment	175,000		
8	8		Full Time Equivalent	8		
958,431	1,213,069		Total Personal Services	1,634,070		
			MATERIALS & SERVICES			
78,009	80,834	6001	Contracted Professional Service	89,230		
4,353	6,550	6010	Office Supplies	6,900		
1,085	600	6011	Postage/Shipping	4,200		
46,759	57,210	6020	Insurance and Bonds	51,800		
11,777	16,340	6030	Dues, Fees, Subscriptions	13,181		
6,300	3,900	6040	Publications & Elections	4,150		
693	605	6042	Marketing Program New Recruits	500		
27,723	33,710	6050	Utilities	34,210		
18,683	18,600	6060	Communications (phones, website, internet)	21,300		
3,110	7,100	6070	Travel (moved to Education & Training)	0		
6,429	4,450	6080	Conference Expense (moved to Education & Training)	0		
8,849	21,350	6090	Education & Training	33,300		
37,134	74,736	6091	Tuition Reimbursement	60,000		
2,185	4,000	6100	Equip. Maint Agreements - Admin	4,000		
510	600	6101	Equip. Maint Agreements - EMS Program	750		
0	150	6110	Equipment Rental	150		
22,029	30,000	6130	Gas & Oil	30,000		
134	6,100	6150	Radio Maintenance	6,100		
10,452	13,850	6160	Equipment Maintenance	15,850		
41,301	46,500	6161	Vehicle Maintenance	46,500		
15,178	13,300	6170	Building Maintenance and Improvements	12,000		
264	1,300	6180	Grounds Maintenance	1,000		
448	900	6190	Small Tools & Equipment	1,400		
4,588	7,000	6200	Supplies-Department	5,900		
10,685	0	6210	Supplies-Medical	23,628		
1,011	2,850	6215	Supplies-Prevention	2,750		
10,614	8,000	6216	FA/CPR Classes	8,500		
4,886	4,500	6217	EMR Classes	4,000		
4,687	2,500	6220	Supplies-Suppression	2,500		

GENERAL FUND - ADMINISTRATION

BUDGET FOR FISCAL YEAR 2024/2025

ACTUAL 22/23	ADOPTED 23/24	EXPENDITURES, PAGE 2		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
181	300	6230	Supplies-Haz Mat Supplies	150		
17,543	0	6240	Supplies-Consumables	0		
17,543	30,800	6250	Firefighter/EMS Clothing	30,800		
12,000	12,000	6270	Volunteer Association Expenses	12,000		
0	5,000	6280	Volunteer-Incentive	5,000		
10,234	11,000	6300	Volunteer-Length of Service	11,000		
9,666	18,000	6310	Physicals & Immunizations	18,000		
718	3,400	6320	Community Involvement	5,700		
0	0	6330	Wellness (New Item)	2,000		
2,606	2,050	6900	Miscellaneous Expense	5,000		
450,367	569,565		Total Materials & Services	573,449		
			CAPITAL OUTLAY			
0	0	7015	Training Equipment	0		
0	0	7020	Department Equipment - Suppression	0		
0	0	7022	Department Equipment - Buildings/Grounds	0		
0	0	7030	Medical Equipment	0		
0	0	7040	Office Equipment	0		
0	0	7060	Radios and Mapping	0		
0	0	7070	Hose/Appliances	0		
0	0	7080	Protective Equipment	0		
0	0	7110	Building	0		
0	0	7150	Vehicle	0		
0	0	7200	Equipment	0		
0	0		Total Capital Outlay	0		
0	39,666	8005	Operating Contingency	30,000		
0	0		Transfers - From General Fund	0		
19,058	306,261	9000	Building & Land Reserve Fund	55,180		
0	350,000	9010	Vehicle Reserve Fund	50,000		
0	32,000	9020	Equipment Reserve Fund	42,033		
0	0	3010	Ending Fund Balance	0		
0	0	3010	Unappropriated Ending Fund Balance	0		
1,427,856	2,510,561		TOTAL ADMINISTRATION DEPT. EXPENDITURES	2,384,732		

RESERVE FUNDS

The District budget includes three reserve funds: **Building & Land Reserve, Vehicle Reserve, and Equipment Reserve**. These funds are intended to ensure that the District has adequate money set aside for expenditures which are beyond the capability of a single budget cycle or outside of normal operating expenditures. As we identify expenditures from the reserve funds, the staff seeks Board approval prior to using these funds. The District continues to make progress when it comes to putting sufficient money into these funds at a level which provides the District the necessary reserves for large projects and purchases. While items below are budgeted to be spent from the Reserve Funds, this in no way obligates the District to spend these funds. This budgeting process appropriates those funds so that they can be spent.

The **Building & Land Reserve Fund** is used to buy, build, and maintain District facilities. This Year the District is planning to use these reserve funds in order to accomplish some large projects that could not otherwise be funded. In Fiscal Year 2024- 2025 the District is planning to contribute \$55,180 and to utilize Building Reserve funds for the construction of a Training Facility at Station 201 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. In Fiscal Year 2024 - 2025 the District is planning to contribute \$50,000 to this fund. This fiscal year, we will be refurbishing our Heavy Brush Truck that was donated by the FEPP Program to integrate into our fleet with expected costs of \$50,000.

The **Equipment Reserve Fund** is used for purchase of major pieces of equipment. In Fiscal Year 2024 - 2025 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. As a new addition to this fund, our Drone Program has been allocated \$8,000.

BUILDING & LAND RESERVE FUND

PHILOMATH FIRE & RESCUE

BUDGET FOR FISCAL YEAR 2024-2025

ACTUAL 21-22	ACTUAL 22-23	ADOPTED 23-24	RESOURCES		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
184,719	166,272	166,275	3010-80	CARRY OVER BALANCE	428,430		
				USE OF MONEY & PROPERTY			
0	0	0	4030-80		0		
0	0	0		OTHER REVENUE	0		
				TRANSFER FUNDS			
0	0	306,261	9010-80	Transfer In - From General Fund	55,180		
184,719	166,272	472,536		TOTAL BUILDING/LAND RESERVE FUND	483,610		

EXPENDITURES

				TRANSFER FUNDS			
0	0	0		Transfer Out - Reserve to GF	0		
				MATERIALS & SERVICES			
0	0	0		Total Materials & Services			
				CAPITAL OUTLAY			
0	0	0	7110	Training Facility Build	400,000		
0	0	45,000	7110	Hose Tower Roof Repair	0		
0	0	15,000	7110	Generator Install- Station 203	0		
0	14,058	0	7110	Concrete Patch- 201	0		
184,719	152,214	412,536	3010-80	Ending Fund Balance	83,610		
0	0	0	3010-80	Unappropriated Ending Fund Balance	0		
184,719	152,214	412,536		TOTAL BUILDING/LAND RESERVE FUND	83,610		

VEHICLE RESERVE FUND

PHILOMATH FIRE & RESCUE

BUDGET FOR FISCAL YEAR 2024-2025

ACTUAL 21-22	ACTUAL 22-23	ADOPTED 23-24	RESOURCES		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
-103,762	438	-103,762	3010-81	CARRY OVER BALANCE	350,437		
				USE OF MONEY & PROPERTY			
0	0	0	4030-81		0		
0	0	0		OTHER REVENUE	0		
				TRANSFER FUNDS			
0	0	350,000	4090-81	Transfer In - From General Fund	50,000		
-103,762	438	246,238		TOTAL VEHICLE RESERVE FUND	400,437		

EXPENDITURES

0	0	0		MATERIALS & SERVICES	0		
0	0	0		Total Materials & Services	0		
				CAPITAL OUTLAY			
0	0	0		Refurbish Heavy Brush Truck	50,000		
		0		Reserved for Future Expenditure	0		
-103,762	438	246,238	3010-81	Ending Fund Balance	350,437		
		0	3010-81	Unappropriated Ending Fund Balance	0		
-103,762	438	246,238		TOTAL VEHICLE RESERVE FUND	350,437		

EQUIPMENT RESERVE FUND

PHILOMATH FIRE & RESCUE
BUDGET FOR FISCAL YEAR 2024-2025

ACTUAL 21-22	ACTUAL 22-23	ADOPTED 23-24	RESOURCES		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
196,883	65,901	195,616	3010-82	CARRY OVER BALANCE	97,900		
				USE OF MONEY & PROPERTY			
49	0	0	4030-82		0		
	0	0		OTHER REVENUE	0		
				TRANSFER FUNDS			
0	0	32,000	4090-82	Transfer In - From General Fund	42,033		
196,932	65,901	227,616		TOTAL EQUIPMENT RESERVE FUND	139,933		

EXPENDITURES

				TRANSFER FUNDS			
0	0	0		Transfer Out - From Reserve to GF	0		
				MATERIALS & SERVICES			
0	0	0		Total Materials & Services	0		
				CAPITAL OUTLAY			
0	0	20,000	7200	SCBA Replacement Planning	20,000		
0	0	12,000	7200	Turn Out Replacements	12,000		
0	0	0	7200	Drone Program	8,000		
0	0	0		Reserve for Future Expenditure			
196,932	65,901	195,616	3900	Ending Fund Balance	99,933		
		0	3900	Unappropriated Ending Fund Balance	0		
196,932	65,901	195,616		TOTAL EQUIPMENT RESERVE FUND	99,933		