

MT. ANGEL FIRE DISTRICT

P.O. Box 335, Mt. Angel OR 97362



2026-2027

ADOPTED BUDGET

Presented By

Budget Officer

Jim Trierweiler

MT. ANGEL FIRE DISTRICT
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MT. ANGEL FIRE DISTRICT

2026-2027 BUDGET PROCESS

Timelines

February 17, 2026	Approve Budget Calendar
February 17, 2026	Begin Preparation of Proposed Budget
February 23, 2026	Budget Goals Discussed at Officer Meeting
March 20, 2026	Publish 1 st Notice of Budget Committee Meeting (post on website)
April 2, 2026	Publish 2 nd Notice of Budget Committee Meeting (post in newspaper)
May 14, 2026	Budget Committee Meeting
May 15 2026	Publish Budget Hearing Notice and Summary
June 11, 2026	Budget Hearing, Enact Resolution(s) to Adopt the Budget
July 15, 2026	Submit to Assessor
September 30, 2026	Send Copy of all Budget Documents to County Clerk

BOARD OF DIRECTORS (4-year term)

Tom Frey – Position 1 Expires 6/30/2027

Ron Vandecoevering – Position 2 Expires 6/30/2027

Phil Wiesner – Position 3 Expires 6/30/2027

Shayne Kleinschmit – Position 4 Expires 6/30/2029

Aaron Bielemeier – Position 5 Expires 6/30/2029

APPOINTED COMMITTEE MEMBERS (3-year term)

Joe Ruef – Position 1 Expires 6/30/2028

Jacob Brueckner – Position 2 Expires 6/30/2028

Scott Wall – Position 3 Expires 6/30/2028

Joseph Traeger – Position 4 Expires 6/30/2026

Mark Wiesner – Position 5 Expires 6/30/2026

BUDGET STANDARDS

Budget Officer

The Fire District Board appoints the Fire Chief as the Budget Officer, responsible for preparing and supervising the preparation of the budget in accordance with Oregon Revised Statutes, Chapter 294, Budget Law.

The Budget Officer ensures that notices of the Budget Committee Meeting is published at least twice, once in a newspaper of general circulation within the district and once on the district's website. These notices must be published 10 to 30 days prior to the scheduled meeting date and must be at least seven days apart.

The notice must include the purpose, time, and location of the meeting. It must also state that any person may discuss proposed programs with the budget committee at the meeting and specify when and where a copy of the budget document may be obtained.

The Budget Officer presents the budget document and budget message at the Budget Committee Meeting.

Budget Committee

A budget committee is composed of five members of the district board and five electors of the district. Appointed members' terms are for three years. Terms are staggered so that approximately one-third of the terms end each year.

Appointive members cannot be officers, agents, or employees of the district.

Organization/Budget Message

The budget committee, at its first meeting, elects a chairperson and a secretary. The budget message will be delivered, the document presented, and the budget discussed.

The message is prepared by the Budget Officer and delivered at the Budget Committee's initial meeting.

The Budget Message:

- Explains the budget document
- Describes the important features and outlines new programs
- Lists the reasons for changes in appropriations and resources
- Explains the major changes in financial policy, if any

CITIZEN INPUT

Citizens have an opportunity and are encouraged to participate in the budgeting process.

BUDGET APPROVAL

Following the presentation of the budget documents by the Budget Officer, the entire budget committee considers the budget items and hears comments from interested persons in attendance at the meeting. The budget committee may add, delete, or change budget items, figures, and programs as the budget is examined. The committee then votes to approve the budget.

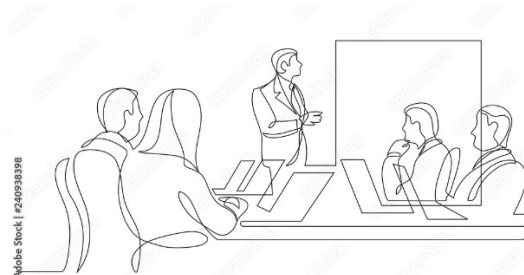
PUBLIC HEARING

The District Board meets at the time and place designated in the Notice of Public Hearing. A summary of the budget approved by the budget committee and notice of the budget hearing must be published 5-25 days before the scheduled hearing. The budget is discussed with persons appearing at the hearing.

As a result of the hearing, the district board may change budget estimates provided the total amount of the levy as published is not increased. Estimated expenditures in a fund cannot be increased by more than \$5,000 or 10 percent, whichever is greater, without first publishing a revised budget summary and holding another budget hearing. Budget items and the levy can always be reduced by the district board without further hearings, even though they have been published.

BUDGET ADOPTION

After the public hearing, the district board adopts the budget, makes the appropriations, and declares the tax levy, and/or permanent rate.



MT. ANGEL FIRE DISTRICT BUDGET MESSAGE

2026-2027

I am pleased to present the Fiscal Year 2026-2027 budget for the Mt. Angel Fire District. This budget reflects our continued commitment to ensuring the safety and well-being of our community while responsibly managing our resources.

The budget has been carefully prepared based on the operational needs, goals, and objectives of the district. We have maintained a strong focus on balancing high-quality emergency services and fiscal responsibility.

We are proud to continue our partnership and Inter-Governmental Agreement (IGA) with Monitor Fire District. This agreement helps fund a shared Training Officer employed by the Mt. Angel Fire District. For the 2026-2027 fiscal year, Monitor Fire District's estimated contribution is \$57,467. This ongoing collaboration remains a key part of our strategy to deliver efficient and effective emergency response services.

We are happy to report that construction of the district's new storage and shop building has been successfully completed. With the project finished, no new capital funds will be allocated to it in this budget. This accomplishment supports our long-term capital planning goals and eliminates the need for future cash carryover allocations for this facility.

We are also fortunate to once again receive an up-staffing grant from the Oregon State Fire Marshal for the fifth consecutive year. Combined with the Monitor Fire District's grant, this provides a total of \$70,000 to fund seasonal positions this summer. These positions will help ensure reliable daytime coverage, seven days a week.

To better support our increased participation in conflagration responses, we are continuing the dedicated wages and associated payroll costs (including FICA, PERS, and Workers' Compensation) that we began including last year. These funds are specifically designated for conflagration deployments. Actual expenditures will depend on the number and duration of mobilizations during the fire season.

We are also moving forward with plans to place a ballot measure before voters in November 2026 to dissolve both the Mt. Angel Fire District and the Monitor Fire District and form a new, combined **Mt. Angel-Monitor Fire District**. If the measure is approved by voters, the new district would become effective January 1, 2027. Under Oregon law (ORS 294-338), a newly formed district is not required to adopt a full budget for its first partial fiscal year. A new budget for the combined district would be prepared and implemented as required for subsequent fiscal years, and this Mt. Angel Fire District budget would conclude. **If the consolidation measure is not approved, this budget will serve as the full fiscal year 2026-2027 budget for the Mt. Angel Fire District.**

MT. ANGEL FIRE DISTRICT

BUDGET CATEGORIES EXPLANATION

Within the annual budget, there are two separate funds: the General Fund and the Building and Site Fund.

GENERAL FUND

The General Fund Budget is prepared with a focus on the annual needs and requirements of operating the fire district. Within the General Fund, there are separate categories of operation: Personnel Services, Materials & Services, Capital Outlay, Transfers, and Conflagration.

The following pages provide a brief overview of the budget categories, their purposes, and any changes from last year's budget. The first page of the budget includes a list of the projected funds and the taxes the District needs to balance the budget for the coming fiscal year.

Resource Description: This page shows a list of resources and the amount projected to be received by the District. Resources include projected cash on hand (these are funds used to operate the District until the taxes are received in November), taxes to be received (both current and past due), interest from the General Fund, and miscellaneous income.

BUDGET CATEGORY EXPLANATION

Personnel Services: This category itemizes the salaries for all paid staff, part-time employees, insurance, payroll liabilities, and all benefits for staff and volunteers

Materials & Services: This category itemizes the cost of operating the Fire District. It includes materials, utilities, building maintenance, training for volunteers, board members, and staff, dispatching, and miscellaneous equipment purchases or repairs.

General Fund Continued.....

Capital Outlay: This category itemizes purchases of equipment that have life expectancies of more than five years with a value of \$2,000 or greater.

Contingency: The Contingency category is used to transfer funds to any category that may be overspent in an emergency.

BUILDING AND SITE FUND

The Building and Site fund was established to track money transferred from the General Fund for building and facility improvements.

**Mt. Angel Fire District
Budget Comparison**

Page #	Line Item	2024-2025 Actual	2025-2026 Adopted	Actual as of 4/1	2026-2027 Proposed	Percent Change	Hourly Rate	Reason for Increase/Decrease
LB 30- Pg 13	Chief	\$ 71,628	\$ 52,000	\$ 28,821	\$ 52,000	0.00%	\$50	changed from 1039 hours a year to 1040.
LB 30- Pg 13	FICA	\$ 33,195	\$ 24,943	\$ 16,997	\$ 25,560	2.47%		Including OSFM 70k (\$5,355), upstaffing OT, Conflag wages 50k (\$3,825). Would be \$16,298 without conflag & Upstaff which are all reimbursed.
LB 30- Pg 13	Group Health Insurance	\$ 42,236	\$ 45,000	\$ 31,899	\$ 45,000	0.00%		Fixed amount. Will not increase without approval.
LB 30- Pg 13	Accident & Disability Insurance	\$ 9,267	\$ 11,700	\$ 9,695	\$ 9,942	-15.03%		Check with Craig
LB 30- Pg 13	PERS	\$ 49,419	\$ 48,556	\$ 39,185	\$ 51,675	6.42%		This sums from all PERS wages. Buffer added for conflag, which is reimbursed. Would be \$38,556 without conflag. This additional cost is reimbursed. New rates came out for this and following year.
LB 30- Pg 13	Office Admin	\$ 47,752	\$ 51,247	\$ 29,483	\$ 54,109	5.58%	\$29.73	Step 2 to Step 3 and 2.5% COLA. 1820 hours a year
LB 30- Pg 13	Maintenance FF	\$ 54,203	\$ 56,001	\$ 31,449	\$ 59,134	5.59%	\$28.43	Step 2 to Step 3 and 2.5% COLA. 2080 hours a year
LB 30- Pg 13	Training Officer	\$ 53,505	\$ 53,806	\$ 29,388	\$ 56,829	5.62%	\$27.32	Step 2 to Step 3 and 2.5% COLA. 2080 hours a year
LB 30- Pg 13	OSFM Upstaffing Grant Wages	\$ 54,474	\$ 62,000	\$ 56,038	\$ 62,000	0.00%		
LB 30- Pg 13	Overtime		\$ 50	\$ -	\$ 50	0.00%		
LB 30- Pg 13	Volunteer Firemen	\$ 35,000	\$ 36,050	\$ 27,038	\$ 37,132	3.00%		
LB 30- Pg 13	Worker's Compensation	\$ 10,995	\$ 11,500	\$ 19,228	\$ 19,917	73.19%		Subject to no changes in volunteer assumed wage.
LB 30- Pg 13	Conflagration Wages	\$ 135,223	\$ 50,000	\$ 75,951	\$ 50,000	0.00%		added this year from conflag revenue. This cost is applied to all yellow boxes for associated costs. It is dependnet on conflagrations. If no conflagrations, this line item and associated increase would not be used. This is 100 % reimbursed costs.
LB 30- Pg 13	Supplementary Labor Costs		\$ 1,000	\$ -	\$ 1,000	0.00%		For things like Unemployment Claims
LB 30- Pg 13	Total Personnel Services	\$ 596,897	\$ 503,853	\$ 395,172	\$ 524,348	4.07%		
LB 31- Pg 15	Computer Technology	\$ 11,062	\$ 8,500	\$ 3,261	\$ 8,500	0.00%		
LB 31- Pg 15	Attorney Fees	\$ -	\$ 2,000	\$ 10,302	\$ 10,000	400.00%		
LB 31- Pg 15	Business Expenses	\$ 2,973	\$ 1,000	\$ 2,278	\$ 1,000	0.00%		
LB 31- Pg 15	Financial Mangement	\$ 7,757	\$ 7,000	\$ 10,923	\$ 10,000	42.86%		Contract Cost Increase
LB 31- Pg 15	Building Maintenance	\$ 9,066	\$ 8,000	\$ 5,888	\$ 8,000	0.00%		
LB 31- Pg 15	Director Expense	\$ -	\$ 250	\$ -	\$ 250	0.00%		
LB 31- Pg 15	Dispatch	\$ 39,966	\$ 41,600	\$ 33,667	\$ 42,000	0.96%		updated for 26/27
LB 31- Pg 15	Dues and Subscriptions	\$ 5,533	\$ 5,000	\$ 4,147	\$ 5,000	0.00%		For in house payroll and up staffing payroll (reimbursable
LB 31- Pg 15	Election	\$ -	\$ 2,500	\$ 1,086	\$ 2,500	0.00%		Fixed amount. Inflated costs
LB 31- Pg 15	EMS Supplies	\$ 2,179	\$ 3,500	\$ 1,435	\$ 3,500	0.00%		
LB 31- Pg 15	Small Equipment Repair/Maint	\$ 5,323	\$ 5,000	\$ 2,773	\$ 5,000	0.00%		
LB 31- Pg 15	Expendables	\$ 668	\$ 1,000	\$ 693	\$ 1,000	0.00%		
LB 31- Pg 15	Insurance	\$ 37,681	\$ 25,000	\$ 27,818	\$ 30,010	20.04%		5% increase assumed for 1/1/27-7/1/27
LB 31- Pg 15	Office & Cleaning Supplies	\$ 8,916	\$ 7,500	\$ 3,724	\$ 7,500	0.00%		
LB 31- Pg 15	Officer Expense	\$ 1,459	\$ 3,000	\$ 14	\$ 3,000	0.00%		
LB 31- Pg 15	Postage	\$ 526	\$ 500	\$ 669	\$ 700	40.00%		
LB 31- Pg 15	Public Education	\$ 327	\$ 500	\$ 312	\$ 500	0.00%		
LB 31- Pg 15	Recruitment	\$ 636	\$ 1,000	\$ 225	\$ 1,000	0.00%		
LB 31- Pg 15	Compliance Standards	\$ 18,094	\$ 18,600	\$ 6,600	\$ 18,600	0.00%		
LB 31- Pg 15	Small Equipment	\$ 3,999	\$ 5,000	\$ 4,604	\$ 5,000	0.00%		
LB 31- Pg 15	Phone & Mobile Devices	\$ 7,667	\$ 6,500	\$ 6,111	\$ 6,500	0.00%		Switched to FirstNet self managed program.
LB 31- Pg 15	Training	\$ 6,815	\$ 12,000	\$ 9,457	\$ 12,000	0.00%		
LB 31- Pg 15	Turnout/Uniforms	\$ 11,010	\$ 15,000	\$ 5,127	\$ 15,000	0.00%		
LB 31- Pg 15	Utilities	\$ 10,347	\$ 10,000	\$ 9,737	\$ 15,000	50.00%		Inflation
LB 31- Pg 15	Vehicle Maintenance & Repair	\$ 16,749	\$ 13,000	\$ 11,845	\$ 16,000	23.08%		
LB 31- Pg 15	Vehicle Operations	\$ 11,906	\$ 12,000	\$ 9,708	\$ 15,000	25.00%		
LB 31- Pg 15	Marion County Radio Project	\$ -	\$ 35,000	\$ -	\$ 25,000	-28.57%		
LB 31- Pg 15	Total Material & Services	\$ 220,659	\$ 249,950	\$ 172,404	\$ 267,560	7.05%		
LB 30- Pg 13	Sub-total	\$ 817,556	\$ 753,803	\$ 567,576	\$ 791,908	5.06%		
LB 30- Pg 13	Capital Outlay	\$ 11,454	\$ 20,000	\$ 3,876	\$ 20,000			
LB 30- Pg 13	Capital Outlay -Grants	\$ -		\$ -				
LB 30- Pg 14	Contingency		\$ 20,000		\$ 20,000			
LB 30- Pg 14	Transfers out	\$ -	\$ -	\$ -	\$ -			
LB 30- Pg 14	Total Expenses	\$ 829,010	\$793,803	\$ 743,856	\$ 831,908			**General Fund**
LB 30- Pg 14	Unapp. Ending Balance	\$ 311,057	\$ 281,919	\$ -				**General Fund**
LB 11- Pg 18	Building Site Fund	\$ 739,590	\$ 860,532	\$ 128,599	\$ 132,000			Fund Balance
LB 35- Pg 16	Debt Service	\$ -	\$ -	\$ -	\$ -			
LB 30- Pg 14	Bond Project Fund							

Mt. Angel RFPD Historical Growth		Data Provided by County Assessor		
Tax Rate:	1.0146		3%	
Tax Year	Assessed Value	% Change	Levied Tax	% Change
2012-13	298,369,938		302,954.37	
2013-14	311,678,990	4.46%	316,247.36	4.39%
2014-15	322,166,985	3.36%	326,870.47	3.36%
2015-16	331,299,282	2.83%	336,614.98	2.98%
2016-17	340,725,450	2.85%	345,875.44	2.75%
2017-18	354,876,431	4.15%	360,057.59	4.10%
2018-19	368,867,775	3.94%	376,815.05	4.65%
2019-20	385,240,319	4.44%	392,477.22	4.16%
2020-21	406,366,244	5.48%	414,236.54	5.54%
2021-22	428,447,960	5.43%	438,227.95	5.79%
2022-23	452,085,416	5.52%	458,726.26	4.68%
Est. 2023-24	467,500,000		474,325.50	3.40%
2023 - 24	470,164,371		477,028.93	3.99%
2024-25	484,269,302		491,339.63	3.00%
2025-26	539,356,672		547,231.16	1.75%
Est. 2026-27	561,500,000	4.11%	569,722.36	4.11%

PROPERTY TAX WORKSHEET

Permanent Rate Tax

(General Fund)

1. Permanent Rate (per \$1,000 of AV)		\$1.0146 / \$1000
2. Estimated Assessed Value in district		\$561,500,000
3. Tax rate (per dollar)	X	<u>0.0010146</u>
4. Amount the Rate would raise		\$569,772
5. Estimate Measure 5 loss (compression)	-	<u>0</u>
6. Tax to be billed	=	\$569,772
7. Average Collection Factor	X	<u>.99</u>
8. Taxes Estimated to be Received	=	\$564,074

RESOURCES

General Fund

(Fund)

Mt. Angel Fire District

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION		Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding	First Preceding							
	Year 2023-2024	Year 2024-2025	2025-2026						
1	\$421,739	\$280,436	\$461,750	1	Available cash on hand* (cash basis) or	\$406,785	\$ 406,785		1
2				2	Net working capital (accrual basis)				2
3	\$79,006	\$58,941	\$20,000	3	Previously levied taxes estimated to be received	\$50,000	\$ 50,000		3
4	\$46,143	\$45,565	\$20,000	4	Interest	\$35,000	\$ 35,000		4
5			\$25	5	Transferred IN, from other funds	\$25	\$ 25		5
6				6	OTHER RESOURCES				6
7	\$35,000	\$35,000	\$50	7	Misc. Grants	\$70,000	\$ 70,000		7
8	\$97,406	\$92,520	\$50	8	Misc. Receipts	\$59,967	\$ 59,967		8
9	\$46,552	\$177,803	\$150,493	9	Conflagration Reimbursement	\$50,000	\$ 50,000		9
10				10					10
11				11					11
12				12					12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29	\$646,841	\$631,325	\$652,368	29	Total resources, except taxes to be levied	\$671,777	\$ 671,777		29
30			\$523,354	30	Taxes estimated to be received	\$564,074	\$ 564,074		30
31	\$464,892	\$508,742		31	Taxes collected in year levied				31
32	\$1,111,733	\$1,140,067	\$1,175,722	32	TOTAL RESOURCES	\$1,235,851	\$ 1,235,851	\$ -	32

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

**FORM
LB-30**

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
 Mt. Angel Fire District
 General Fund

	Historical Data				REQUIREMENTS FOR: Fire & Emergency Services	Budget For Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
1				1	PERSONNEL SERVICES				1
2	\$51,208	\$71,628	\$ 52,000	2	Chief	\$ 52,000	\$ 52,000		2
3	\$21,633	\$33,195	\$ 24,943	3	FICA	\$ 25,560	\$ 25,560		3
4	\$32,685	\$42,236	\$ 45,000	4	Group Health	\$ 45,000	\$ 45,000		4
5	\$9,306	\$9,267	\$ 11,700	5	Life Insurance	\$ 9,942	\$ 9,942		5
6	\$31,990	\$49,419	\$ 48,556	6	PERS	\$ 51,675	\$ 51,675		6
7	\$44,243	\$47,752	\$ 51,247	7	Secretary	\$ 54,109	\$ 54,109		7
8	\$49,276	\$54,203	\$ 56,001	8	Maintenance FF	\$ 59,134	\$ 59,134		8
9	\$35,000	\$35,000	\$ 36,050	9	Volunteer Firemen	\$ 37,132	\$ 37,132		9
10	\$9,458	\$10,995	\$ 11,500	10	Worker's Comp	\$ 19,917	\$ 19,917		10
11	\$19,275	\$135,223	\$ 50,000	12	Conflagration Wages	\$ 50,000	\$ 50,000		12
12	\$47,363	\$53,505	\$ 53,806	13	Training Officer	\$ 56,829	\$ 56,829		13
13			\$ 50	16	Overtime	\$ 50	\$ 50		
14	\$62,631	\$54,474	\$ 62,000	17	OSFM Seasonal Staffing	\$ 62,000	\$ 62,000		
15			\$ 1,000	18	Supplementary Labor Costs	\$ 1,000	\$ 1,000		
16	414,068	596,898	503,853	19	TOTAL PERSONNEL SERVICES	524,348	524,348	0	14
17	3.50	3.50	3.50	20	Total Full-Time Equivalent (FTE)	3.50	3.50	3.50	15
18				21	MATERIALS AND SERVICES				16
19	189,012	220,658	249,950	22	See Schedule LB-31	270,560	270,560		17
20				23					18
21				24					19
22				25					20
23				26					21
24				27					22
25				28					23
26				29					24
27				30					25
28				31					26
29				32					27
30	189,012	220,658	249,950	33	TOTAL MATERIALS AND SERVICES	270,560	270,560	0	28
31				34	CAPITAL OUTLAY				29
32	28,217	11,454	20,000	35	Capital Outlay	20,000	20,000		30
33				36	Cap. Out Apparatus				31
34									
35	28,217	11,454	20,000	37	TOTAL Capital Outlay	20,000	20,000	0	32
36	631,297	829,010	773,803	38	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	814,908	814,908	0	36

**FORM
LB-30**

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
 Mt. Angel Fire District
 General Fund

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
1				1	PERSONNEL SERVICES NOT ALLOCATED			1
2				2				2
3				3				3
4	0	0	0	4	TOTAL PERSONNEL SERVICES			4
5				5	Total Full-Time Equivalent (FTE)			5
6				6	MATERIALS AND SERVICES NOT ALLOCATED			6
7				7				7
8				8				8
9	0	0	0	9	TOTAL MATERIALS AND SERVICES			9
10				10	CAPITAL OUTLAY NOT ALLOCATED			10
11				11	Building & Site Fund			11
12				12	Transfers Out			12
13	0	0	0	13	TOTAL CAPITAL OUTLAY			13
14				14	DEBT SERVICE			14
15				15				15
16				16				16
17	0	0	0	17	TOTAL DEBT SERVICE			17
18				18	SPECIAL PAYMENTS			18
19				19				19
20				20				20
21	0	0	0	21	TOTAL SPECIAL PAYMENTS			21
22				22	INTERFUND TRANSFERS			22
23	200,000	0	100,000	23	Building & Site Fund			23
24	0	0	0	24	Transfers Out			24
25				25				25
26				26				26
27				27				27
28	200,000	0	100,000	28	TOTAL INTERFUND TRANSFERS			28
29			20,000	29	OPERATING CONTINGENCY			29
30		0	20,000	30	Total Requirements NOT ALLOCATED			30
31	631,297	829,010	773,803	31	Total Requirements for ALL Org.Units/Programs within fund			31
32			0	32	Reserved for future expenditure			32
33	280,436	311,057		33	Ending balance (prior years)			33
34			281,919	34	UNAPPROPRIATED ENDING FUND BALANCE			34
35	1,111,733	1,140,067	1,175,722	35	TOTAL REQUIREMENTS			35

DETAILED REQUIREMENTS

Mt. Angel Fire District
General Fund

	Historical Data				REQUIREMENTS FOR: Fire & Emergency Services	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year Year 2025-2026			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
1				1	Materials and Services				1
2	\$ 8,488	\$ 11,062	\$ 8,500	2	Computers Technology	\$ 8,500	\$ 8,500		2
3	\$ -	\$ -	\$ 2,000	3	Attorney Fees	\$ 10,000	\$ 10,000		3
4	\$ 507	\$ 2,973	\$ 1,000	4	Business Expenses	\$ 1,000	\$ 1,000		4
5	\$ 7,230	\$ 7,757	\$ 7,000	5	Financial Management (Audit)	\$ 10,500	\$ 10,500		5
6	\$ 4,179	\$ 9,066	\$ 8,000	6	Building Maintenance	\$ 8,000	\$ 8,000		6
7	\$ 166	\$ -	\$ 250	7	Director Expense	\$ 250	\$ 250		7
8	\$ 39,365	\$ 39,966	\$ 41,600	8	Dispatch	\$ 42,000	\$ 42,000		8
9	\$ 3,531	\$ 5,533	\$ 5,000	9	Dues & Subscriptions	\$ 5,000	\$ 5,000		9
10	\$ 2,089	\$ -	\$ 2,500	10	Election	\$ 5,000	\$ 5,000		10
11	\$ 1,954	\$ 2,179	\$ 3,500	11	EMS Supplies	\$ 3,500	\$ 3,500		11
12	\$ 583	\$ 668	\$ 1,000	12	Expendables	\$ 1,000	\$ 1,000		12
13	\$ 18,446	\$ 37,681	\$ 25,000	13	Insurance	\$ 30,010	\$ 30,010		13
14	\$ 8,297	\$ 8,916	\$ 7,500	14	Office and Cleaning Supplies	\$ 7,500	\$ 7,500		14
15	\$ 2,512	\$ 1,459	\$ 3,000	15	Officer Expense	\$ 3,000	\$ 3,000		15
16	\$ 5,432			16	Payroll				16
17	\$ 601	\$ 526	\$ 500	17	Postage	\$ 700	\$ 700		17
18	\$ 775	\$ 327	\$ 500	18	Public Education	\$ 500	\$ 500		18
19	\$ 623	\$ 636	\$ 1,000	19	Recruitment	\$ 1,000	\$ 1,000		19
20	\$ 19,697	\$ 18,094	\$ 18,600	20	Compliance Standards	\$ 18,600	\$ 18,600		20
22	\$ 2,776	\$ 3,999	\$ 5,000	22	Small Equipment Purchase	\$ 5,000	\$ 5,000		22
23	\$ 2,703	\$ 5,323	\$ 5,000	23	Small Equipment Repair/Maint (New 20-21)	\$ 5,000	\$ 5,000		23
24	\$ 6,506	\$ 7,667	\$ 6,500	24	Phones and Mobile Devices	\$ 6,500	\$ 6,500		24
25	\$ 7,956	\$ 6,815	\$ 12,000	25	Training	\$ 12,000	\$ 12,000		25
26	\$ 10,680	\$ 11,010	\$ 15,000	26	Turnouts/Uniform	\$ 15,000	\$ 15,000		26
27	\$ 9,332	\$ 10,347	\$ 10,000	27	Utilities	\$ 15,000	\$ 15,000		27
28	\$ 14,179	\$ 16,749	\$ 13,000	28	Vehicle Maintenance and Repair	\$ 16,000	\$ 16,000		28
29	\$ 10,405	\$ 11,906	\$ 12,000	29	Vehicle Operations/Fuel	\$ 15,000	\$ 15,000		29
30			\$ 35,000	30	Marion County Radio System	\$ 25,000	\$ 25,000		
31	\$189,012	\$220,658	\$ 249,950		Total Materials & Services	\$ 270,560	\$ 270,560	\$ -	31
32									32
33									33
34									34
35									35
36									36
37									37
38	\$ 189,012	\$ 220,658	\$ 249,950			\$270,560	\$ 270,560	\$ -	38

150-504-031 (Rev 10-16)

* When budgeting for Personnel Services Expenditures, include number of related full-time equivalent positions.

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number
05/14 on 5/8/14 for the following specified purpose:
Facility improvements

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2024

Building & Site Fund
(Fund)

Mt. Angel Fire District
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year <u>2025-2026</u>		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding	First Preceding						
	Year 2023-2024	Year 2024-2025						
				RESOURCES				
1	\$ 559,628	\$ 734,684	\$ 758,032	1. Cash on hand* (cash basis) or	\$ 128,000	\$ 128,000		1
2				2. Working Capital (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4	\$ 2,747	\$ 3,406	\$ 2,500	4. Interest	\$ 2,500	\$ 2,500		4
5	\$ 200,000	\$ -	\$ 100,000	5. Transferred IN, from General Fund				5
6	\$ 1,500	\$ 1,500		6. Misc. Receipts	\$ 1,500	\$ 1,500		6
7			\$ 860,532	7. Total Resources, except taxes to be levied				7
8				8. Taxes estimated to be received				8
9				9. Taxes collected in year levied				9
10	\$ 763,875	\$ 739,590	\$ 860,532	10. TOTAL RESOURCES	\$ 132,000	\$ 132,000	\$ -	10
				REQUIREMENTS by Org. Unit/Prog.&Activity				
				MATERIALS AND SERVICES				
11				11.				11
12				12.				12
13				13.				13
14				14.				14
				CAPITAL OUTLAY				
15				15 Capital Outlay- Fire & Emergency Services				15
16			\$ 1,000	16 Lighting				16
17			\$ 550,000	17 Building				17
18	\$ -		\$ 35,000	18 Engineering & Design				18
19			\$ 20,000	19 Permits & Fees				19
20			\$ 120,000	20 Site Preparation				20
21				21				21
22	\$ -		\$ 726,000	22 TOTAL ORG./PROG. REQUIREMENTS	\$ -	\$ -	\$ -	22
23	\$ 559,628	\$ 734,684		23 Ending Balance (prior years)				23
24	\$ 204,247	\$ 4,906	\$ 134,532	24. RESERVED FOR FUTURE EXPENDITURE	\$ 132,000	\$ 132,000		24
25	\$ 763,875	\$ 739,590	\$ 860,532	25. TOTAL REQUIREMENTS	\$ 132,000	\$ 132,000	\$ -	25

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