

MT. ANGEL FIRE DISTRICT

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



2024-2025

ADOPTED BUDGET

Presented By

Budget Officer

Jim Trierweiler

MT. ANGEL FIRE DISTRICT
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MT. ANGEL FIRE DISTRICT 2024-2025 BUDGET PROCESS

Time-lines

February 8, 2024	Approve budget calendar
February 8, 2024	Begin preparation of proposed budget
February 26, 2024	Budget goals discussed at Officer Meeting
March 26, 2024	Publish 1st notice of Budget committee meeting. (post on the website)
April 14, 2024	Publish 2nd notice of budget committee meeting. (post in the newspaper)
May 14, 2024	Budget committee meeting
May 21, 2024	Publish budget hearing notice and summary.
June 11, 2024	Budget hearing, Enact resolution(s) to adopt the budget.
July 15, 2024	Submit to assessor.
September 30, 2024	Send copy of all budget documents to county clerk.

Budget Committee
Jim Trierweiler , Budget Officer

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 6/30/2025
- Stan Seifer
Position 5 Expires 6/30/2025

APPOINTED COMMITTEE MEMBERS (3 year term)

- Joe Ruef
Position 1 Expires 6/30/2025
- Jacob Brueckner
Position 2 Expires 6/30/2025
- Scott Wall
Position 3 Expires 6/30/2025
- 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 who prepares or supervises preparation of the budget as governed by Oregon Revised Statutes, Chapter 294, Budget Law.

The budget officer publishes the notice of the budget committee meeting at least two times, once in a newspaper of general circulation in the district and once on the district website, 10 to 30 days before the scheduled budget committee meeting date, separated by at least 7 days.

The notice includes the purpose, time and place of the meeting. It also states that any person may discuss proposed programs with the budget committee at this meeting and lists when and where a copy of the budget document may be obtained.

The budget officer submits the budget document and message at the budget committee meeting.

BUDGET COMMITTEE/BUDGET MESSAGE

A budget committee is composed of the 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 ends 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 chair person 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 initial meeting of the budget committee. It:

- < explains the budget document
- < describes the important features and outlines the 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 document by the budget officer, the entire budget committee considers 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.

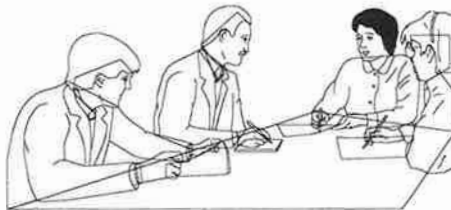
PUBLIC HEARING

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 2024-2025

I am pleased to present the Fiscal Year 2024-2025 budget for the Mt. Angel Fire District, reflecting our commitment to ensuring the safety and well-being of our community while effectively managing resources.

Our budget for the upcoming year has been meticulously prepared, taking into account the operational needs, goals, and objectives of the District. We have focused on maintaining a balance between providing essential services and being fiscally responsible.

We are also proud to continue our partnership/IGA with the Monitor Fire District, which assists in funding a shared Training Officer employed by the Mt. Angel District. Collaboration remains a cornerstone of our efforts to ensure efficient and effective emergency response services. The estimated funding from Monitor Fire District is \$54,592 for this 24/25 budget.

Additionally, the District is committed to our ongoing goal of constructing an auxiliary building on the south property of the District. We are currently in the planning and design phase of this project, with final construction scheduled for completion by January 2025. Upon the conclusion of this project, it will free up future cash carryover contributions for further capital purchases.

We were fortunate to receive an up-staffing grant from the Oregon State Fire Marshal for the third consecutive year. Monitor Fire District was also awarded this grant, totaling \$70,000, to fund seasonal positions this summer, providing coverage during daytime hours, seven days a week.

Furthermore, we have applied for a \$233,049 Assistance to Firefighters Grant (AFG) to replace our aging structural turnouts, which are nearing the end of their life according to NFPA guidelines. If awarded, this allocation will be incorporated into the 2024-2025 budget at a later stage.

Jim Trierweiler
Fire Chief/ Budget Officer

MT. ANGEL FIRE DISTRICT BUDGET CATEGORIES EXPLANATION

Within the annual budget, there are three separate funds, the General Fund, the Debt Service Fund, and the Building 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, Debt Service and Contingencies.

The following pages will give a brief overview of the budget categories, their purpose and any changes from last year's budget. The first page of the budget is a list of the projected funds and 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 that is 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 of the paid staff, part-time employees, insurances, payroll liabilities and all benefits for the staff and volunteers.

Materials & Services: This category itemizes cost of the operation of the fire district, which includes materials, utilities, building maintenance, training for volunteers, board members and staff, dispatching and misc. equipment purchases.

General Fund continued...

Capital Outlay: This category itemizes purchases of equipment that have life expectancies of more than five years.

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

DEBT SERVICE FUND

The Debt Service Fund was established to track tax funds received to repay the General Obligation Bonds and to budget the interest and principal payments as per the finance agreement payment schedule.

BUILDING & SITE FUND

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

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		\$484,269,302
3. Tax rate (per dollar)	X	<u>0.0010146</u>
4. Amount the Rate would raise		\$491,340
5. Estimate Measure 5 loss (compression)	-	<u>0</u>
<hr/> <hr/>		
6. Tax to be billed	=	\$491,340
7. Average Collection Factor	X	<u>0.98</u>
8. Taxes Estimated to be Received	=	\$481,513

**Mt. Angel Fire District
Budget Comparison**

Page #	Line Item	2022-2023 Actual	2023-2024 Adopted	Actual as of 4/30	2024-2025 Proposed	Percent Change	Hourly Rate	Reason for Increase/Decrease
LB 30- Pg 13	Chief	\$ 51,443	\$ 51,950	\$ 42,542	\$ 51,950	0.00%	\$50	No Change
LB 30- Pg 13	FICA	\$ 18,840	\$ 16,957	\$ 15,848	\$ 20,218	19.23%		Including OSFM 70k, upstaffing OT, Conflag wages
LB 30- Pg 13	Group Health Insurance	\$ 30,230	\$ 45,000	\$ 25,280	\$ 45,000	0.00%		Fixed amount. Will not increase without approval.
LB 30- Pg 13	Accident & Disability Insurance	\$ 9,345	\$ 11,700	\$ 9,306	\$ 11,700	0.00%		Check with Craig
LB 30- Pg 13	PERS	\$ 22,531	\$ 33,454	\$ 30,064	\$ 33,926	1.41%		This sums from all PERS wages including new overtime line.
LB 30- Pg 13	Office Admin	\$ 41,058	\$ 44,478	\$ 36,651	\$ 48,481	9.00%	\$27	Step 1 to Step 2 and 4% COLA. Will probably be 3.2% COLA
LB 30- Pg 13	Maintenance FF	\$ 49,891	\$ 46,702	\$ 39,059	\$ 50,905	9.00%	\$25	Step 1 to Step 2 and 4% COLA. Will probably be 3.2% COLA
LB 30- Pg 13	Training Officer	\$ 41,250	\$ 46,702	\$ 39,390	\$ 50,905	9.00%	\$25	Step 1 to Step 2 and 4% COLA. Will probably be 3.2% COLA
LB 30- Pg 13	OSFM Upstaffing Grant Wages	\$ 62,486	\$ 35,000	\$ 62,631	\$ 62,000	77.14%		
LB 30- Pg 13	Overtime				\$ 50			Adding for FICA and PERS costs
LB 30- Pg 13	Volunteer Firemen	\$ 30,500	\$ 35,000	\$ 26,250	\$ 35,000	0.00%		
LB 30- Pg 13	Worker's Compensation	\$ 8,187	\$ 12,000	\$ 7,407	\$ 7,929	-33.93%		Applying 3% to wages.
LB 30- Pg 13	Conflagration Wages	\$ 29,784	\$ 50	\$ 19,275	\$ 50	0.00%		Only if needed.
LB 30- Pg 13	Supplementary Labor Costs				\$ 1,000			For things like Unemployment Claims
LB 30- Pg 13	Total Personnel Services	\$ 395,545	\$ 378,993	\$ 353,703	\$ 419,114	10.59%		
LB 31- Pg 15	Computer Technology	\$ 8,925	\$ 8,500	\$ 7,724	\$ 8,500	0.00%		
LB 31- Pg 15	Attorney Fees	\$ 600	\$ 2,000	\$ -	\$ 2,000	0.00%		
LB 31- Pg 15	Business Expenses	\$ 647	\$ 1,000	\$ 437	\$ 1,000	0.00%		
LB 31- Pg 15	Financial Mangement	\$ 6,686	\$ 7,000	\$ 6,200	\$ 7,000	0.00%		
LB 31- Pg 15	Building Maintenance	\$ 13,484	\$ 8,000	\$ 3,560	\$ 8,000	0.00%		
LB 31- Pg 15	Director Expense	\$ 261	\$ 250	\$ 166	\$ 250	0.00%		
LB 31- Pg 15	Dispatch	\$ 36,183	\$ 38,110	\$ 39,365	\$ 40,396	6.00%		
LB 31- Pg 15	Dues and Subscriptions	\$ 2,945	\$ 3,000	\$ 3,437	\$ 4,300	43.33%		For in house payroll and up staffing payroll
LB 31- Pg 15	Election	\$ -	\$ 2,000	\$ 2,089	\$ 2,500	25.00%		Fixed amount. Inflated costs
LB 31- Pg 15	EMS Supplies	\$ 3,290	\$ 3,500	\$ 1,954	\$ 3,500	0.00%		
LB 31- Pg 15	Small Equipment Repair/Maint	\$ 3,438	\$ 5,000	\$ 1,173	\$ 5,000	0.00%		
LB 31- Pg 15	Expendables	\$ 693	\$ 1,000	\$ 531	\$ 1,000	0.00%		
LB 31- Pg 15	Insurance	\$ 17,073	\$ 21,000	\$ 18,446	\$ 23,000	9.52%		Cost increase adjustment.
LB 31- Pg 15	Office & Cleaning Supplies	\$ 4,975	\$ 7,500	\$ 6,789	\$ 7,500	0.00%		
LB 31- Pg 15	Officer Expense	\$ 3,590	\$ 3,000	\$ 1,910	\$ 3,000	0.00%		
LB 31- Pg 15	Payroll	\$ 2,500	\$ 2,000	\$ 1,790	\$ -	-100.00%		In house now. Software subscription
LB 31- Pg 15	Postage	\$ 394	\$ 500	\$ 498	\$ 500	0.00%		
LB 31- Pg 15	Public Education	\$ 492	\$ 500	\$ 551	\$ 500	0.00%		
LB 31- Pg 15	Recruitment	\$ 599	\$ 1,000	\$ 623	\$ 1,000	0.00%		
LB 31- Pg 15	Compliance Standards	\$ 13,892	\$ 17,000	\$ 19,272	\$ 18,600	9.41%		
LB 31- Pg 15	Small Equipment	\$ 5,173	\$ 5,000	\$ 2,653	\$ 5,000	0.00%		
LB 31- Pg 15	Phone & Mobile Devices	\$ 7,366	\$ 8,000	\$ 5,525	\$ 6,500	-18.75%		Switched to FirstNet self managed program.
LB 31- Pg 15	Training	\$ 18,584	\$ 12,000	\$ 6,746	\$ 12,000	0.00%		
LB 31- Pg 15	Turnout/Uniforms	\$ 7,543	\$ 9,000	\$ 9,898	\$ 12,000	33.33%		
LB 31- Pg 15	Utilities	\$ 9,049	\$ 8,500	\$ 8,068	\$ 10,000	17.65%		Inflation
LB 31- Pg 15	Vehicle Maintenance & Repair	\$ 101,391	\$ 13,000	\$ 8,336	\$ 13,000	0.00%		
LB 31- Pg 15	Vehicle Operations	\$ 13,748	\$ 12,000	\$ 9,097	\$ 12,000	0.00%		
LB 31- Pg 15	Total Material & Services	\$ 283,521	\$ 199,360	\$ 166,836	\$ 208,046	4.36%		
LB 30- Pg 13	Sub-total	\$ 679,066	\$ 578,353	\$ 520,539	\$ 627,160	8.44%		
LB 30- Pg 13	Capital Outlay	\$ 27,700	\$ 50,000	\$ 10,400	\$ 50,000			
LB 30- Pg 13	Capital Outlay -Grants	\$ 20,095	\$ 198,809	\$ 1,718	\$ 50			
LB 30- Pg 14	Contingency		\$ 20,000	\$ -	\$ 20,000			
LB 30- Pg 14	Transfers out	\$ 50,000	\$ 200,000	\$ 200,000	\$ -			
LB 30- Pg 14	Total Expenses	\$ 776,861	\$1,047,162	\$ 732,657	\$ 697,210			**General Fund**
LB 30- Pg 14	Unapp. Ending Balance	\$ 354,557	\$ 221,915	\$ -	\$ 371,717			**General Fund**
LB 11- Pg 18	Building Site Fund	\$ 559,628	\$ 759,262	\$ 745,479	\$ 758,032			Fund Balance
LB 35- Pg 16	Debt Service	\$ 112,200	\$ -	\$ -	\$ -			
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	3.41%	474,325.50	3.40%
2023 - 24	470,164,371	4.00%	477,028.93	3.99%
Est. 2024-25	484,269,302	3.00%	491,339.63	3.00%

Revenue	
2024-2025	Resource
Imposed Taxes	\$ 497,661
Monitor IGA	\$ 54,925
EF Recovery	\$ 3,000
Conflagration	\$ -
OSFM Up-Staffing	\$ 70,000
AFG Grants	\$ -
Carryover	\$ -
TOTAL	625,586.00

RESOURCES
General Fund

(Fund)

Mt. Angel Fire District

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding	First Preceding						
	Year 2021-2022	Year 2022-2023	2023-2024					
1	\$540,761	\$462,930	\$535,085	1 Available cash on hand* (cash basis) or	\$500,239	\$ 500,239	\$ 500,239	1
2				2 Net working capital (accrual basis)				2
3	\$6,234	\$11,997	\$8,500	3 Previously levied taxes estimated to be received	\$20,000	\$ 20,000	\$ 20,000	3
4	\$4,900	\$26,109	\$8,500	4 Interest	\$20,000	\$ 20,000	\$ 20,000	4
5			\$25	5 Transferred IN, from other funds	\$25	\$ 25	\$ 25	5
6				6 OTHER RESOURCES				6
7	\$0	\$92,089	\$50	7 Misc. Grants	\$50	\$ 50	\$ 50	7
8	\$99,163	\$111,427	\$50	8 Misc. Receipts	\$50	\$ 50	\$ 50	8
9	\$77,189	\$58,634	\$50	9 Conflagration Reimbursement	\$50	\$ 50	\$ 50	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	\$728,247	\$763,186	\$552,260	29 Total resources, except taxes to be levied	\$540,414	\$ 540,414	\$ 540,414	29
30			\$464,839	30 Taxes estimated to be received	\$481,513	\$ 481,513	\$ 481,513	30
31	\$420,237	\$435,853		31 Taxes collected in year levied				31
32	\$1,148,484	\$1,199,039	\$1,017,099	32 TOTAL RESOURCES	\$1,021,927	\$ 1,021,927	\$ 1,021,927	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

1	Historical Data			REQUIREMENTS FOR: Fire & Emergency Services	Budget For Next Year 2024-2025			1
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
2	\$51,050	\$51,443	\$ 51,950	2 Chief	\$ 51,950	\$ 51,950	\$ 51,950	2
3	\$11,858	\$18,840	\$ 16,957	3 FICA	\$ 20,218	\$ 20,218	\$ 20,218	3
4	\$25,640	\$30,230	\$ 45,000	4 Group Health	\$ 45,000	\$ 45,000	\$ 45,000	4
5	\$8,637	\$9,345	\$ 11,700	5 Life Insurance	\$ 11,700	\$ 11,700	\$ 11,700	5
6	\$21,152	\$22,531	\$ 33,454	6 PERS	\$ 33,926	\$ 33,926	\$ 33,926	6
7	\$38,396	\$41,058	\$ 44,859	7 Secretary	\$ 48,481	\$ 48,481	\$ 48,481	7
8	\$39,693	\$49,891	\$ 47,102	8 Maintenance FF	\$ 50,905	\$ 50,905	\$ 50,905	8
9	\$30,500	\$30,500	\$ 35,000	9 Volunteer Firemen	\$ 35,000	\$ 35,000	\$ 35,000	9
10	\$4,449	\$8,187	\$ 12,000	10 Worker's Comp	\$ 7,929	\$ 7,929	\$ 7,929	10
12	\$37,941	\$29,784	\$ 50	12 Conflagration Wages	\$ 50	\$ 50	\$ 50	12
13		\$41,250	\$ 47,102	13 Training Officer	\$ 50,905	\$ 50,905	\$ 50,905	13
14			\$ 50	14 OSFM Grant FF/EMT/Fire Prev.				
15			\$ 50	15 OSFM Grant FF/EMT				
16		\$62,927	\$ 30,500	16 Overtime	\$ 50	\$ 50	\$ 50	
				17 OSFM Seasonal Staffing	\$ 62,000	\$ 62,000	\$ 62,000	
				18 Supplementary Labor Costs	\$ 1,000	\$ 1,000	\$ 1,000	
17	269,316	395,986	375,774	19 TOTAL PERSONNEL SERVICES	419,114	419,114	419,114	14
18	2.50	3.50	3.50	20 Total Full-Time Equivalent (FTE)	3.50	3.50	3.50	15
19				21 MATERIALS AND SERVICES				16
20	166,602	283,548	199,360	22 See Schedule LB-31	211,046	211,046	211,046	17
21				23				18
22				24				19
23				25				20
24				26				21
25				27				22
26				28				23
27				29				24
28				30				25
29				31				26
30				32				27
31	166,602	283,548	199,360	33 TOTAL MATERIALS AND SERVICES	211,046	211,046	211,046	28
32				34 CAPITAL OUTLAY				29
33	24,819	27,700	50	35 Capital Outlay	50	50	50	30
34	124,817	20,067		36 Cap. Out Apparatus				31
35	149,636	47,767	50	37 TOTAL Capital Outlay	50	50	50	32
36	585,554	727,300	575,184	38 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	630,210	630,210	630,210	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 2024-2025			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1				PERSONNEL SERVICES NOT ALLOCATED				1
2								2
3								3
4	0	0	0	TOTAL PERSONNEL SERVICES	0	0	0	4
5				Total Full-Time Equivalent (FTE)				5
6				MATERIALS AND SERVICES NOT ALLOCATED				6
7								7
8								8
9	0	0	0	TOTAL MATERIALS AND SERVICES	0	0	0	9
10				CAPITAL OUTLAY NOT ALLOCATED				10
11				Building & Site Fund				11
12				Transfers Out				12
13	0	0	0	TOTAL CAPITAL OUTLAY	0	0	0	13
14				DEBT SERVICE				14
15								15
16								16
17	0	0	0	TOTAL DEBT SERVICE	0	0	0	17
18				SPECIAL PAYMENTS				18
19								19
20								20
21	0	0	0	TOTAL SPECIAL PAYMENTS	0	0	0	21
22				INTERFUND TRANSFERS				22
23	100,000	50,000	200,000	Building & Site Fund	0			23
24	0	0	0	Transfers Out	0			24
25								25
26								26
27								27
28	100,000	50,000	200,000	TOTAL INTERFUND TRANSFERS	0	0	0	28
29			20,000	OPERATING CONTINGENCY	20,000	20,000	20,000	29
30			220,000	Total Requirements NOT ALLOCATED	20,000	20,000	20,000	30
31	585,554	727,300	575,184	Total Requirements for ALL Org.Units/Programs within fund	630,210	630,210	630,210	31
32			0	Reserved for future expenditure	0	0	0	32
33	462,930	421,739		Ending balance (prior years)				33
34			221,915	UNAPPROPRIATED ENDING FUND BALANCE	371,717	371,717	371,717	34
35	1,148,484	1,199,039	1,017,099	TOTAL REQUIREMENTS	1,021,927	1,021,927	1,021,927	35

DETAILED REQUIREMENTS

Mt. Angel Fire District
General Fund

	Historical Data			REQUIREMENTS FOR: Fire & Emergency Services	Budget for Next Year 2024-2025				
	Actual		Adopted Budget This Year Year 2023-2024		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
1				1	Materials and Services				1
2	\$ 8,299	\$ 8,925	\$ 8,500	2	Computers Technology	\$ 8,500	\$ 8,500	\$ 8,500	2
3	\$ 200	\$ 600	\$ 2,000	3	Attorney Fees	\$ 2,000	\$ 2,000	\$ 2,000	3
4	\$ 714	\$ 647	\$ 1,000	4	Business Expenses	\$ 1,000	\$ 1,000	\$ 1,000	4
5	\$ 6,938	\$ 6,686	\$ 7,000	5	Financial Management (Audit)	\$ 7,000	\$ 7,000	\$ 7,000	5
6	\$ 5,412	\$ 13,484	\$ 8,000	6	Building Maintenance	\$ 8,000	\$ 8,000	\$ 8,000	6
7		\$ 261	\$ 250	7	Director Expense	\$ 250	\$ 250	\$ 250	7
8	\$ 34,467	\$ 36,183	\$ 38,110	8	Dispatch	\$ 40,396	\$ 40,396	\$ 40,396	8
9	\$ 2,947	\$ 2,945	\$ 3,000	9	Dues & Subscriptions	\$ 4,300	\$ 4,300	\$ 4,300	9
10	\$ 1,147		\$ 2,000	10	Election	\$ 2,500	\$ 2,500	\$ 2,500	10
11	\$ 2,893	\$ 3,290	\$ 3,500	11	EMS Supplies	\$ 3,500	\$ 3,500	\$ 3,500	11
12	\$ 812	\$ 693	\$ 1,000	12	Expendables	\$ 1,000	\$ 1,000	\$ 1,000	12
13	\$ 15,600	\$ 17,073	\$ 21,000	13	Insurance	\$ 23,000	\$ 23,000	\$ 23,000	13
14	\$ 6,665	\$ 4,975	\$ 7,500	14	Office and Cleaning Supplies	\$ 7,500	\$ 7,500	\$ 7,500	14
15	\$ 2,478	\$ 3,590	\$ 3,000	15	Officer Expense	\$ 3,000	\$ 3,000	\$ 3,000	15
16	\$ 2,175	\$ 2,500	\$ 2,000	16	Payroll	\$			16
17	\$ 372	\$ 394	\$ 500	17	Postage	\$ 500	\$ 500	\$ 500	17
18	\$ 145	\$ 521	\$ 500	18	Public Education	\$ 500	\$ 500	\$ 500	18
19	\$ 294	\$ 599	\$ 1,000	19	Recruitment	\$ 1,000	\$ 1,000	\$ 1,000	19
20	\$ 14,573	\$ 13,892	\$ 17,000	20	Compliance Standards	\$ 18,600	\$ 18,600	\$ 18,600	20
22	\$ 5,409	\$ 5,173	\$ 5,000	22	Small Equipment Purchase	\$ 5,000	\$ 5,000	\$ 5,000	22
23	\$ 2,453	\$ 3,438	\$ 8,000	23	Small Equipment Repair/Maint (New 20-21)	\$ 5,000	\$ 5,000	\$ 5,000	23
24	\$ 7,791	\$ 7,366	\$ 8,000	24	Phones and Mobile Devices	\$ 6,500	\$ 6,500	\$ 6,500	24
25	\$ 6,226	\$ 18,584	\$ 12,000	25	Training	\$ 12,000	\$ 12,000	\$ 12,000	25
26	\$ 8,929	\$ 7,543	\$ 9,000	26	Turnouts/Uniform	\$ 15,000	\$ 15,000	\$ 15,000	26
27	\$ 8,118	\$ 9,049	\$ 8,500	27	Utilities	\$ 10,000	\$ 10,000	\$ 10,000	27
28	\$ 12,608	\$ 101,391	\$ 10,000	28	Vehicle Maintenance and Repair	\$ 13,000	\$ 13,000	\$ 13,000	28
29	\$ 8,937	\$ 13,748	\$ 12,000	29	Vehicle Operations/Fuel	\$ 12,000	\$ 12,000	\$ 12,000	29
31	\$166,602	\$283,548	\$ 199,360		Total Materials & Services	\$ 211,046	\$ 211,046	\$ 211,046	31
32									32
33									33
34									34
35									35
36									36
37									37
38	\$ 166,602	\$ 283,548	\$ 199,360			\$211,046	\$ 211,046	\$ 211,046	38

150-504-031 (Rev 10-16)

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

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:

Debt Service
(Fund)

Mt. Angel Fire District
(Name of Municipal Corporation)

Historical Data				DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year			
Actual		Adopted Budget This Year	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
1			1	Resources				1
2	13,790	7,447	2	Beginning Cash on Hand (Cash Basis), or				2
3			3	Working Capital (Accrual Basis)				3
4	2,379	12,869	4	Previously Levied Taxes to be Received				4
5	61	447	5	Interest				5
6			6	Transferred from Other Funds				6
7			7	Misc. Receipts				7
8	16,230	20,763	8	Total Resources, Except Taxes to be Levied	0	0	0	8
9			9	Taxes Estimated to be Received *				9
10	102,718	91,619	10	Taxes Collected in Year Levied				10
11	118,948	112,382	0	TOTAL RESOURCES		0	0	0
				Requirements				
				Bond Principal Payments				
12			12	Bond Issue	Budgeted Payment Date			12
13	105,000	110,000	13	2013 New Engines	January 1, 2022	0	0	0
14			14					14
15			15					15
16	105,000	110,000	0	Total Principal		0	0	0
				Bond Interest Payments				
17			17	Bond Issue	Budgeted Payment Date			17
18	2,200	2,200	18	2013 New Engines	January 1, 2022	0	0	0
19	4,300	0	19	2013 New Engines	June 1, 2022	0	0	0
20			20					20
21	6,500	2,200	0	Total Interest		0	0	0
				Unappropriated Balance for Following Year By				
22			22	Bond Issue	Projected Payment Date			22
23			23					23
24			24					24
25			25					25
26	6,343	0	26	Ending balance (prior years)				26
27			27	Total Unappropriated Ending Fund Balance				27
28			28	Loan Repayment to General Fund				28
29			29	Tax Credit Bond Reserve				29
30	117,843	112,200	0	TOTAL REQUIREMENTS		0	0	0

**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 2024-2025			
	Actual		Adopted Budget This Year		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding	First Preceding						
	Year 2021-2022	Year 2022-2023	2023-2024					
				RESOURCES				
1	\$ 408,013	\$ 508,327	\$ 558,762	1. Cash on hand* (cash basis) or	\$ 755,032	\$ 755,032	\$ 755,032	1
2				2. Working Capital (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4	\$ 314	\$ 1,301	\$ 500	4. Interest	\$ 3,000	\$ 3,000	\$ 3,000	4
5	\$ 100,000	\$ 50,000	\$ 200,000	5. Transferred IN, from General Fund	\$ -			5
6				6				6
7			\$ 759,262	7. Total Resources, except taxes to be levied	\$ 758,032	\$ 758,032	\$ 758,032	7
8				8. Taxes estimated to be received				8
9				9. Taxes collected in year levied				9
10	\$ 508,327	\$ 559,628	\$ 759,262	10. TOTAL RESOURCES	\$ 758,032	\$ 758,032	\$ 758,032	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	\$ 1,000	\$ 1,000	\$ 1,000	16
17			\$ 550,000	17 Building	\$ 550,000	\$ 550,000	\$ 550,000	17
18	\$ -	\$ -	\$ 15,000	18 Engineering & Design	\$ 35,000	\$ 35,000	\$ 35,000	18
19			\$ 8,000	19 Permits & Fees	\$ 20,000	\$ 20,000	\$ 20,000	19
20			\$ 120,000	20 Site Preparation	\$ 120,000	\$ 120,000	\$ 120,000	20
21				21				21
22	\$ -	\$ -	\$ 694,000	22 TOTAL ORG./PROG. REQUIREMENTS	\$ 726,000	\$ 726,000	\$ 726,000	22
23	\$ 408,013	\$ 508,327		23 Ending Balance (prior years)				23
24	\$ 100,314	\$ 51,301	\$ 65,262	24. RESERVED FOR FUTURE EXPENDITURE	\$ 32,032	\$ 32,032	\$ 32,032	24
25	\$ 508,327	\$ 559,628	\$ 759,262	25. TOTAL REQUIREMENTS	\$ 758,032	\$ 758,032	\$ 758,032	25

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