

# **MT. ANGEL FIRE DISTRICT**

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



**2025-2026**

## **PROPOSED BUDGET**

*Presented By*

**Budget Officer**

**Jim Trierweiler**

**MT. ANGEL FIRE DISTRICT**  
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# MT. ANGEL FIRE DISTRICT 2025-2026 BUDGET PROCESS

Time-lines

February 11, 2025	Approve budget calendar
February 11, 2025	Begin preparation of proposed budget
February 24, 2025	Budget goals discussed at Officer Meeting
March 24, 2025	Publish 1st notice of Budget committee meeting. (post on the website)
April 7, 2025	Publish 2nd notice of budget committee meeting. (post in the newspaper)
May 15, 2025	Budget committee meeting
May 19, 2025	Publish budget hearing notice and summary.
June 12, 2025	Budget hearing, Enact resolution(s) to adopt the budget.
July 15, 2025	Submit to assessor.
September 30, 2025	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, 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 before 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/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.

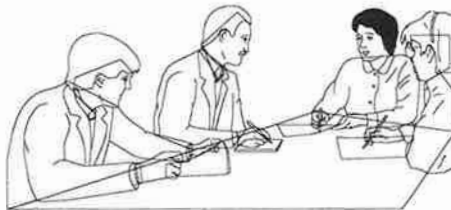
## PUBLIC HEARING

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 2025-2026**

I am pleased to present the Fiscal Year 2025-2026 budget for the Mt. Angel Fire District, reflecting on 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 Monitor Fire District, which assists in funding a shared Training Officer employed by the Mt. Angel Fire 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 the 2025-2026 budget.

Construction of the District's new storage and shop building is set to begin this year. Following an extensive competitive bid process, R.A. Gray Construction was awarded the contract with a bid of \$607,606. This project supports our long-term capital planning goals and will reduce the need for future cash carryover allocations.

We are also fortunate to receive an up-staffing grant from the Oregon State Fire Marshal for the fourth 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.

To better support our increase of conflagration responses, we added wages and associated payroll costs to this year's budget (conflagration wages, FICA, PERS, and Workers Comp). Including these estimates in the adopted budget positions us more effectively to manage deployment during fire season. These increases are dedicated specifically to conflagration responses, and actual expenditures will depend on how often we are mobilized.

**Jim Trierweiler  
Fire Chief/ Budget Officer**

## MT. ANGEL FIRE DISTRICT BUDGET CATEGORIES EXPLANATION

Within the annual budget, there are two separate funds, the General 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, 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 pages 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.

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 & 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		\$526,350,000
3. Tax rate (per dollar)	X	<u>0.0010146</u>
4. Amount the Rate would raise		\$534,035
5. Estimate Measure 5 loss (compression)	-	<u>0</u>
<hr/> <hr/>		
6. Tax to be billed	=	\$534,035
7. Average Collection Factor	X	<u>0.98</u>
8. Taxes Estimated to be Received	=	\$523,354

**Mt. Angel Fire District  
Budget Comparison**

Page #	Line Item	2023-2024 Actual	2024-2025 Adopted	Actual as of 4/30	2025-2026 Proposed	Percent Change	Hourly Rate	Reason for Increase/Decrease
LB 30- Pg 13	Chief	\$ 51,208	\$ 51,950	\$ 38,706	\$ 52,000	0.10%	\$50	changed from 1039 hours a year to 1040.
LB 30- Pg 13	FICA	\$ 21,633	\$ 20,218	\$ 33,714	\$ 24,943	23.37%		Including OSFM 70k (\$5,355), upstaffing OT, Conflag wages 50k (\$3,825). Would be <b>\$16,298</b> without conflag & Upstaff which are all reimbursed.
LB 30- Pg 13	Group Health Insurance	\$ 32,685	\$ 45,000	\$ 37,121	\$ 45,000	0.00%		Fixed amount. Will not increase without approval.
LB 30- Pg 13	Accident & Disability Insurance	\$ 9,306	\$ 11,700	\$ 9,267	\$ 11,700	0.00%		Check with Craig
LB 30- Pg 13	PERS	\$ 31,990	\$ 33,926	\$ 39,759	\$ 48,556	43.12%		This sums from all PERS wages. Buffer added for conflag, which is reimbursed. Would be <b>\$38,556</b> without conflag. This additional cost is reimbursed. New rates came out for this and following year.
LB 30- Pg 13	Office Admin	\$ 44,243	\$ 48,575	\$ 38,033	\$ 51,247	5.50%	\$28.16	Step 2 to Step 3 and 2.5% COLA. 1820 hours a year
LB 30- Pg 13	Maintenance FF	\$ 49,276	\$ 53,081	\$ 40,832	\$ 56,001	5.50%	\$26.92	Step 2 to Step 3 and 2.5% COLA. 2080 hours a year
LB 30- Pg 13	Training Officer	\$ 47,363	\$ 51,001	\$ 40,575	\$ 53,806	5.50%	\$25.87	Step 2 to Step 3 and 2.5% COLA. 2080 hours a year
LB 30- Pg 13	OSFM Upstaffing Grant Wages	\$ 62,631	\$ 62,000	\$ 57,394	\$ 62,000	0.00%		
LB 30- Pg 13	Overtime				\$ 50			
LB 30- Pg 13	Volunteer Firemen	\$ 35,000	\$ 35,000	\$ 26,250	\$ 36,050	3.00%		
LB 30- Pg 13	Worker's Compensation	\$ 9,458	\$ 7,929	\$ 7,533	\$ 11,500	45.04%		Applying 3% to all combined wages, <b>\$9,781</b> . Grant and conflag wages are reimbursed. Would be <b>\$6,421</b> without conflag & upstaff. Craig is recommending \$11,500. Will look into why more?
LB 30- Pg 13	Conflagration Wages	\$ 19,275	\$ 50	\$ 159,366	\$ 50,000	99900.00%		added this year from conflag revenue. This cost is applied to all yellow boxes for associated costs. It is dependent 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	<b>Total Personnel Services</b>	<b>\$ 414,068</b>	<b>\$ 425,519</b>	<b>\$ 528,550</b>	<b>\$ 503,853</b>	<b>18.41%</b>		
LB 31- Pg 15	Computer Technology	\$ 8,488	\$ 8,500	\$ 10,282	\$ 8,500	0.00%		
LB 31- Pg 15	Attorney Fees	\$ -	\$ 2,000	\$ -	\$ 2,000	0.00%		
LB 31- Pg 15	Business Expenses	\$ 507	\$ 1,000	\$ 2,351	\$ 1,000	0.00%		
LB 31- Pg 15	Financial Mangement	\$ 7,230	\$ 7,000	\$ 6,000	\$ 7,000	0.00%		
LB 31- Pg 15	Building Maintenance	\$ 4,179	\$ 8,000	\$ 5,252	\$ 8,000	0.00%		
LB 31- Pg 15	Director Expense	\$ 166	\$ 250	\$ -	\$ 250	0.00%		
LB 31- Pg 15	Dispatch	\$ 39,365	\$ 40,396	\$ 39,966	\$ 41,600	2.98%		updated for 25/26
LB 31- Pg 15	Dues and Subscriptions	\$ 3,531	\$ 4,300	\$ 4,831	\$ 5,000	16.28%		For in house payroll and up staffing payroll ( reimbursable
LB 31- Pg 15	Election	\$ 2,089	\$ 2,500	\$ -	\$ 2,500	0.00%		Fixed amount. Inflated costs
LB 31- Pg 15	EMS Supplies	\$ 1,954	\$ 3,500	\$ 1,832	\$ 3,500	0.00%		
LB 31- Pg 15	Small Equipment Repair/Maint	\$ 2,703	\$ 5,000	\$ 1,162	\$ 5,000	0.00%		
LB 31- Pg 15	Expendables	\$ 583	\$ 1,000	\$ 36	\$ 1,000	0.00%		
LB 31- Pg 15	Insurance	\$ 18,446	\$ 23,000	\$ 34,527	\$ 25,000	8.70%		Cost increase adjustment.
LB 31- Pg 15	Office & Cleaning Supplies	\$ 8,297	\$ 7,500	\$ 6,838	\$ 7,500	0.00%		
LB 31- Pg 15	Officer Expense	\$ 2,512	\$ 3,000	\$ 1,459	\$ 3,000	0.00%		
LB 31- Pg 15	Postage	\$ 601	\$ 500	\$ 404	\$ 500	0.00%		
LB 31- Pg 15	Public Education	\$ 775	\$ 500	\$ 327	\$ 500	0.00%		
LB 31- Pg 15	Recruitment	\$ 623	\$ 1,000	\$ 636	\$ 1,000	0.00%		
LB 31- Pg 15	Compliance Standards	\$ 19,697	\$ 18,600	\$ 12,421	\$ 18,600	0.00%		
LB 31- Pg 15	Small Equipment	\$ 2,776	\$ 5,000	\$ 3,989	\$ 5,000	0.00%		
LB 31- Pg 15	Phone & Mobile Devices	\$ 6,506	\$ 6,500	\$ 6,223	\$ 6,500	0.00%		Switched to FirstNet self managed program.
LB 31- Pg 15	Training	\$ 7,956	\$ 12,000	\$ 5,397	\$ 12,000	0.00%		
LB 31- Pg 15	Turnout/Uniforms	\$ 10,680	\$ 15,000	\$ 5,035	\$ 15,000	0.00%		
LB 31- Pg 15	Utilities	\$ 9,332	\$ 10,000	\$ 8,708	\$ 10,000	0.00%		Inflation
LB 31- Pg 15	Vehicle Maintenance & Repair	\$ 14,179	\$ 13,000	\$ 8,525	\$ 13,000	0.00%		
LB 31- Pg 15	Vehicle Operations	\$ 10,405	\$ 12,000	\$ 10,138	\$ 12,000	0.00%		
LB 31- Pg 15	Marion County Radio Project	\$ -	\$ -	\$ -	\$ 35,000	100.00%		Hopeful this will be less.
LB 31- Pg 15	<b>Total Material &amp; Services</b>	<b>\$ 183,580</b>	<b>\$ 208,046</b>	<b>\$ 176,339</b>	<b>\$ 249,950</b>	<b>20.14%</b>		
LB 30- Pg 13	<b>Sub-total</b>	<b>\$ 597,648</b>	<b>\$ 633,565</b>	<b>\$ 704,889</b>	<b>\$ 753,803</b>	<b>18.98%</b>		
LB 30- Pg 13	Capital Outlay	\$ 26,499	\$ 50,000	\$ 11,454	\$ 20,000			
LB 30- Pg 13	Capital Outlay -Grants	\$ 1,718		\$ -	\$ 50			
LB 30- Pg 14	Contingency		\$ 20,000	\$ 3,154	\$ 20,000			
LB 30- Pg 14	Transfers out	\$ 200,000	\$ -	\$ -	\$ -			
LB 30- Pg 14	<b>Total Expenses</b>	<b>\$ 831,297</b>	<b>\$700,160</b>	<b>\$ 719,497</b>	<b>\$ 753,622</b>			**General Fund**
LB 30- Pg 14	<b>Unapp. Ending Balance</b>	<b>\$ 221,915</b>	<b>\$ 321,767</b>	<b>\$ -</b>	<b>\$ 271,707</b>			**General Fund**
LB 11- Pg 18	Building Site Fund	\$ 755,032	\$ 758,032	\$ 22,274	\$ 760,532			Fund Balance
LB 35- Pg 16	Debt Service	\$ -	\$ -	\$ -	\$ -			
LB 30- Pg 14	Bond Project Fund							

PERS Rates

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%
Est. 2025-26	526,350,000	2.16%	534,034.71	1.75%

Revenue	
2024-2025	Resources
Imposed Taxes	\$ 534,035
Monitor IGA	\$ 56,011
EF Recovery	\$ 3,000
Conflagration	\$ 134,204
OSFM Up-Staffing	\$ 70,000
AFG Grants	\$ -
Abbey contract	\$ 2,500
Carryover	\$ 461,750
<b>TOTAL</b>	<b>1,261,499.71</b>

\$ (507,696.71)  
net side, not including wages already paid out.  
This is estimated.

**RESOURCES**  
**General Fund**

(Fund)

**Mt. Angel Fire District**  
(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2025-2026			
	Actual		Adopted Budget This Year		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding	First Preceding						
	Year 2022-2023	Year 2023-2024	2024-2025					
1	\$462,930	\$421,739	\$500,239	1 Available cash on hand* (cash basis) or	\$461,750			1
2				2 Net working capital (accrual basis)				2
3	\$11,997	\$79,006	\$20,000	3 Previously levied taxes estimated to be received	\$20,000			3
4	\$26,109	\$46,143	\$20,000	4 Interest	\$20,000			4
5			\$25	5 Transferred IN, from other funds	\$25			5
6				6 <b>OTHER RESOURCES</b>				6
7	\$92,089	\$35,000	\$50	7 Misc. Grants	\$50			7
8	\$111,427	\$97,406	\$50	8 Misc. Receipts	\$50			8
9	\$58,634	\$46,552	\$50	9 Conflagration Reimbursement	\$150,493			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	\$763,186	\$646,841	\$540,414	29 Total resources, except taxes to be levied	\$652,368	\$ -	\$ -	29
30			\$481,513	30 Taxes estimated to be received	\$523,354			30
31	\$435,853	\$464,892		31 Taxes collected in year levied				31
32	<b>\$1,199,039</b>	<b>\$1,111,733</b>	<b>\$1,021,927</b>	32 <b>TOTAL RESOURCES</b>	<b>\$1,175,722</b>	<b>\$ -</b>	<b>\$ -</b>	<b>32</b>

\*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 2025-2026			1
	Actual		Adopted Budget This Year 2024-2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						
1				1	<b>PERSONNEL SERVICES</b>			1
2	\$51,443	\$51,208	\$ 51,950	2	Chief	\$ 52,000		2
3	\$18,840	\$21,633	\$ 20,218	3	FICA	\$ 24,943		3
4	\$30,230	\$32,685	\$ 45,000	4	Group Health	\$ 45,000		4
5	\$9,345	\$9,306	\$ 11,700	5	Life Insurance	\$ 11,700		5
6	\$22,531	\$31,990	\$ 33,926	6	PERS	\$ 48,556		6
7	\$41,058	\$44,243	\$ 48,481	7	Secretary	\$ 51,247		7
8	\$49,891	\$49,276	\$ 50,905	8	Maintenance FF	\$ 56,001		8
9	\$30,500	\$35,000	\$ 35,000	9	Volunteer Firemen	\$ 36,050		9
10	\$8,187	\$9,458	\$ 7,929	10	Worker's Comp	\$ 11,500		10
11	\$29,784	\$19,275	\$ 50	12	Conflagration Wages	\$ 50,000		12
12	\$41,250	\$47,363	\$ 50,905	13	Training Officer	\$ 53,806		13
13			\$ 50	16	Overtime	\$ 50		
14	\$62,927	\$62,631	\$ 62,000	17	OSFM Seasonal Staffing	\$ 62,000		
15			\$ 1,000	18	Supplementary Labor Costs	\$ 1,000		
16	<b>395,986</b>	<b>414,068</b>	<b>419,114</b>	19	<b>TOTAL PERSONNEL SERVICES</b>	<b>503,853</b>	<b>0</b>	14
17	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	20	<b>Total Full-Time Equivalent (FTE)</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>
18				21	<b>MATERIALS AND SERVICES</b>			16
19	283,548	189,012	211,046	22	See Schedule LB-31	249,950		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	<b>283,548</b>	<b>189,012</b>	<b>211,046</b>	33	<b>TOTAL MATERIALS AND SERVICES</b>	<b>249,950</b>	<b>0</b>	<b>0</b>
31				34	<b>CAPITAL OUTLAY</b>			28
32	27,700	28,217	50,000	35	Capital Outlay	50,000	50,000	50,000
33	20,067			36	Cap. Out Apparatus			
34								
35	<b>47,767</b>	<b>28,217</b>	<b>50,000</b>	37	<b>TOTAL Capital Outlay</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
36	<b>727,300</b>	<b>631,297</b>	<b>680,160</b>	38	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	<b>803,803</b>	<b>50,000</b>	<b>50,000</b>

**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 2025-2026			
	Actual		Adopted Budget This Year 2024-2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						
1				PERSONNEL SERVICES NOT ALLOCATED				1
2								2
3								3
4	0	0	0	<b>TOTAL PERSONNEL SERVICES</b>	0	0	0	4
5				<b>Total Full-Time Equivalent (FTE)</b>				5
6				MATERIALS AND SERVICES NOT ALLOCATED				6
7								7
8								8
9	0	0	0	<b>TOTAL MATERIALS AND SERVICES</b>	0	0	0	9
10				CAPITAL OUTLAY NOT ALLOCATED				10
11				Building & Site Fund				11
12				Transfers Out				12
13	0	0	0	<b>TOTAL CAPITAL OUTLAY</b>	0	0	0	13
14				DEBT SERVICE				14
15								15
16								16
17	0	0	0	<b>TOTAL DEBT SERVICE</b>	0	0	0	17
18				SPECIAL PAYMENTS				18
19								19
20								20
21	0	0	0	<b>TOTAL SPECIAL PAYMENTS</b>	0	0	0	21
22				INTERFUND TRANSFERS				22
23	50,000	200,000	0	Building & Site Fund	100,000			23
24	0	0	0	Transfers Out	0			24
25								25
26								26
27								27
28	50,000	200,000	0	<b>TOTAL INTERFUND TRANSFERS</b>	100,000	0	0	28
29			20,000	<b>OPERATING CONTINGENCY</b>	20,000	20,000	20,000	29
30			20,000	<b>Total Requirements NOT ALLOCATED</b>	20,000			30
31	727,300	631,297	680,160	<b>Total Requirements for ALL Org.Units/Programs within fund</b>	803,803			31
32			0	Reserved for future expenditure		0	0	32
33	421,739	280,436		Ending balance (prior years)				33
34			321,767	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	251,919			34
35	<b>1,199,039</b>	<b>1,111,733</b>	<b>1,021,927</b>	<b>TOTAL REQUIREMENTS</b>	<b>1,175,722</b>	<b>0</b>	<b>0</b>	<b>35</b>

**DETAILED REQUIREMENTS**

Mt. Angel Fire District  
General Fund

	Historical Data			REQUIREMENTS FOR: Fire & Emergency Services	Budget for Next Year 2025-2026				
	Actual		Adopted Budget This Year Year 2024-2025		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024							
1				1	<b>Materials and Services</b>				1
2	\$ 8,925	\$ 8,488	\$ 8,500	2	Computers Technology	\$ 8,500			2
3	\$ 600	\$ -	\$ 2,000	3	Attorney Fees	\$ 2,000			3
4	\$ 647	\$ 507	\$ 1,000	4	Business Expenses	\$ 1,000			4
5	\$ 6,686	\$ 7,230	\$ 7,000	5	Financial Management (Audit)	\$ 7,000			5
6	\$ 13,484	\$ 4,179	\$ 8,000	6	Building Maintenance	\$ 8,000			6
7	\$ 261	\$ 166	\$ 250	7	Director Expense	\$ 250			7
8	\$ 36,183	\$ 39,365	\$ 40,396	8	Dispatch	\$ 41,600			8
9	\$ 2,945	\$ 3,531	\$ 4,300	9	Dues & Subscriptions	\$ 5,000			9
10		\$ 2,089	\$ 2,500	10	Election	\$ 2,500			10
11	\$ 3,290	\$ 1,954	\$ 3,500	11	EMS Supplies	\$ 3,500			11
12	\$ 693	\$ 583	\$ 1,000	12	Expendables	\$ 1,000			12
13	\$ 17,073	\$ 18,446	\$ 23,000	13	Insurance	\$ 25,000			13
14	\$ 4,975	\$ 8,297	\$ 7,500	14	Office and Cleaning Supplies	\$ 7,500			14
15	\$ 3,590	\$ 2,512	\$ 3,000	15	Officer Expense	\$ 3,000			15
16	\$ 2,500	\$ 5,432	\$ -	16	Payroll				16
17	\$ 394	\$ 601	\$ 500	17	Postage	\$ 500			17
18	\$ 521	\$ 775	\$ 500	18	Public Education	\$ 500			18
19	\$ 599	\$ 623	\$ 1,000	19	Recruitment	\$ 1,000			19
20	\$ 13,892	\$ 19,697	\$ 18,600	20	Compliance Standards	\$ 18,600			20
22	\$ 5,173	\$ 2,776	\$ 5,000	22	Small Equipment Purchase	\$ 5,000			22
23	\$ 3,438	\$ 2,703	\$ 5,000	23	Small Equipment Repair/Maint (New 20-21)	\$ 5,000			23
24	\$ 7,366	\$ 6,506	\$ 6,500	24	Phones and Mobile Devices	\$ 6,500			24
25	\$ 18,584	\$ 7,956	\$ 12,000	25	Training	\$ 12,000			25
26	\$ 7,543	\$ 10,680	\$ 15,000	26	Turnouts/Uniform	\$ 15,000			26
27	\$ 9,049	\$ 9,332	\$ 10,000	27	Utilities	\$ 10,000			27
28	\$ 101,391	\$ 14,179	\$ 13,000	28	Vehicle Maintenance and Repair	\$ 13,000			28
29	\$ 13,748	\$ 10,405	\$ 12,000	29	Vehicle Operations/Fuel	\$ 12,000			29
30				30	Marion County Radio System	\$ 35,000			
31	<b>\$283,548</b>	<b>\$189,012</b>	<b>\$ 211,046</b>		<b>Total Materials &amp; Services</b>	<b>\$ 249,950</b>	<b>\$ -</b>	<b>\$ -</b>	<b>31</b>
32									32
33									33
34									34
35									35
36									36
37									37
38	<b>\$ 283,548</b>	<b>\$ 189,012</b>	<b>\$ 211,046</b>			<b>\$249,950</b>	<b>\$ -</b>	<b>\$ 211,046</b>	<b>38</b>

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 2025-2026				
Actual		Adopted Budget This Year 2024-2025	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2022-2023	First Preceding Year 2023-2024								
1			1	<b>Resources</b>					1
2	7,447		2	Beginning Cash on Hand (Cash Basis), or					2
3			3	Working Capital (Accrual Basis)					3
4	12,869		4	Previously Levied Taxes to be Received					4
5	447		5	Interest					5
6			6	Transferred from Other Funds					6
7			7	Misc. Receipts					7
8	20,763		8	Total Resources, Except Taxes to be Levied	0	0	0		8
9			9	Taxes Estimated to be Received *					9
10	91,619		10	Taxes Collected in Year Levied					10
11	<b>112,382</b>	<b>0</b>	11	<b>TOTAL RESOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>		11
				<b>Requirements</b>					
				<b>Bond Principal Payments</b>					
12			12	Bond Issue	Budgeted Payment Date				12
13	110,000		13	2013 New Engines	January 1, 2022	0	0	0	13
14			14						14
15			15						15
16	<b>110,000</b>	<b>0</b>	16	<b>Total Principal</b>		<b>0</b>	<b>0</b>	<b>0</b>	16
				<b>Bond Interest Payments</b>					
17			17	Bond Issue	Budgeted Payment Date				17
18	2,200		18	2013 New Engines	January 1, 2022	0	0	0	18
19	0	0	19	2013 New Engines	June 1, 2022	0	0	0	19
20			20						20
21	<b>2,200</b>	<b>0</b>	21	<b>Total Interest</b>		<b>0</b>	<b>0</b>	<b>0</b>	21
				<b>Unappropriated Balance for Following Year By</b>					
22			22	Bond Issue	Projected Payment Date				22
23			23						23
24			24						24
25			25						25
26	0	0	26	Ending balance (prior years)					26
27			27	<b>Total Unappropriated Ending Fund Balance</b>					27
28			28	Loan Repayment to General Fund					28
29			29	Tax Credit Bond Reserve					29
30	<b>112,200</b>	<b>0</b>	30	<b>TOTAL REQUIREMENTS</b>		<b>0</b>	<b>0</b>	<b>0</b>	30

**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 2025-2026			
	Actual		Adopted Budget This Year 2024-2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						
				<b>RESOURCES</b>				
1	\$ 508,327	\$ 559,628	\$ 755,032	1. Cash on hand* (cash basis) or	\$ 758,032			1
2				2. Working Capital (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4	\$ 1,301	\$ 2,747	\$ 3,000	4. Interest	\$ 2,500			4
5	\$ 50,000	\$ 200,000	\$ -	5. Transferred IN, from General Fund	\$ 100,000			5
6				6				6
7			\$ 758,032	7. Total Resources, except taxes to be levied	\$ 860,532			7
8				8. Taxes estimated to be received				8
9				9. Taxes collected in year levied				9
10	<b>\$ 559,628</b>	<b>\$ 762,375</b>	<b>\$ 758,032</b>	<b>10. TOTAL RESOURCES</b>	<b>\$ 860,532</b>	<b>\$ -</b>	<b>\$ -</b>	<b>10</b>
				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			16
17			\$ 550,000	17 Building	\$ 550,000			17
18	\$ -	\$ -	\$ 35,000	18 Engineering & Design	\$ 35,000			18
19			\$ 20,000	19 Permits & Fees	\$ 20,000			19
20			\$ 120,000	20 Site Preparation	\$ 120,000			20
21				21				21
22	\$ -		\$ 726,000	<b>22 TOTAL ORG./PROG. REQUIREMENTS</b>	<b>\$ 726,000</b>	<b>\$ -</b>		<b>22</b>
23	\$ 508,327	\$ 559,628		23 Ending Balance (prior years)				23
24	\$ 51,301	\$ 195,404	\$ 32,032	<b>24. RESERVED FOR FUTURE EXPENDITURE</b>	<b>\$ 134,532</b>			<b>24</b>
25	<b>\$ 559,628</b>	<b>\$ 755,032</b>	<b>\$ 758,032</b>	<b>25. TOTAL REQUIREMENTS</b>	<b>\$ 860,532</b>	<b>\$ -</b>	<b>\$ -</b>	<b>25</b>

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