COLUMBIA RIVER FIRE & RESCUE

2021-22

PROPOSED BUDGET DOCUMENT

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COLUMBIA RIVER FIRE

AND RESCUE

Fiscal Year 2021-22

Proposed Budget Document

270 Columbia Blvd

St. Helens OR 97051

503-397-2990

www.crfr.com

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Fiscal Year 2021-22

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COLUMBIA RIVER FIRE AND RESCUE

INTRODUCTION and PROFILE

FISCAL YEAR 2021-22 PROPOSED BUDGET DOCUMENT

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BOARD OF DIRECTORS

As of April 2021

	Term Expires
Hans Feige, President	June 30, 2023
Kelly Niles, Vice President	June 30, 2021
Gary Hudson, Secretary/Treasurer	June 30, 2021
Mark Kreutzer, Director	June 30, 2023
Kim McLane, Director	June 30, 2023

BUDGET COMMITTEE

As of April 2021

Members consist of the Board of Directors and five (5) citizen members with 3-year terms

	Term Expires
Ronda Melton	June 30, 2022
Mark Cross	June 30, 2022
Dan Garrison	June 30, 2021
Doug Knight	June 30, 2022
Tess Bissel	June 30, 2021

DISTRICT EXECUTIVE STAFF

As of April 2021

Joel Medina, Fire Chief	Serving since 2020
Eric Smythe, Division Chief of Operations	Serving since 2014
Ian O'Connor, Division Chief of Safety & Resource Management	Serving since 2016
Erick Holsey, Division Chief of EMS	Serving since 2019
Marit Nelson, Director of Finance & HR	Serving since 2008
Randolph "Tad" Pedersen, Fire Marshal	Service since 2020

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Mission, Vision and Values Statements

Fiscal Year 2021-22

MISSION STATEMENT

Columbia River Fire & Rescue protects and improves the quality of our citizens' lives by providing life safety and emergency services in their time of need. We dedicate ourselves to preventing harm to people and property by community involvement and education in all areas of fire prevention and emergency preparedness. We respond to all calls for service in a competent and friendly manner with the goal of minimizing losses and aiding in the restoration of lives. We find solutions to community concerns and problems by doing the right thing, the right way, at the right time.

VISION STATEMENT

Our vision for Columbia River Fire & Rescue is to be recognized as a model of excellence in fire protection, medical, and other community services. We will provide proactive leadership by anticipating the needs of our communities as they grow and change. We will continuously improve our services through promotion of technology and innovation in all areas of our profession. We will foster a climate of trust through involvement, creativity, and accountability in all that we do. We will create a culture of professionalism that provides our valued members with the skills and tools for effective delivery of top-notch emergency services.

STATEMENT OF VALUES

Loyalty and Membership – We greatly value member loyalty to the mission and goals of the Fire District and its service to the public we are sworn to protect. Membership in this organization is viewed as both a privilege and a sacred trust, with great responsibility attached.

Customer Service and Trust – Service to our citizens is a value we place only above safety in our hierarchy of responsibilities. Citizen trust is gained through the consistent delivery of the highest levels of customer service on a day-to-day basis.

Respect – We deeply value respect for all people, whether they be employees, volunteers, family members, community partners, or citizens we serve. This same level of respect is expected to be displayed by our members to each other in the discharge of their District duties.

Developing personnel who are competent, well trained – We firmly believe that investing in our valued members is paramount to success in all areas of our profession. It is this commitment to keeping our workforce trained to the highest standards that allow us to provide safe, effective delivery of service to our citizens.

Professional excellence – We strive to provide an environment for all of our members to attain the highest levels of excellence in their chosen profession. We do this by providing a safe workplace with responsible and highly trained members who support teamwork, camaraderie and professionalism.

Teamwork – The very nature of our profession demands that we work together as a smoothly functioning, cohesive unit. All CRFR members pledge to provide the leadership and organization that encourages the highest levels of teamwork and cooperation.

Recognize and respect differences - The Fire District prides itself in its tradition of respect for all people, whether they are members of the organization, strategic partners, or citizens we serve. We will respect the diverse backgrounds and values these individuals possess, and we further pledge to continue this level of excellence in all District operations in the execution of our duties.

"***Serving our Communities with Dedication"***

Personnel Summary—All Funds

Fiscal Year 2021-22

	Fiscal Year					
	Proposed 2021-22	2020-21	2019-20	2018-19	2017-18	2016-17
Chief Officers						
Fire Chief	1.00	0.50	1.00	1.00	1.00	1.00
Division Chief	3.00	3.00	3.00	3.00	3.00	3.00
Director of Finance/HR	1.00	1.00	1.00	1.00	1.00	1.00
Battalion Chief	3.00	-	-	-	-	-
	8.00	4.50	5.00	5.00	5.00	5.00
FF/EMS Staff						
Captain	-	3.00	3.00	2.00	2.00	2.00
Lieutenant	9.00	6.00	6.00	7.00	7.00	7.00
Firefighter	27.00	27.00	27.00	27.00	27.00	27.00
Firefighter-SAFER	3.00	-	-	-	-	-
EMS Only	4.00	4.00	4.00	4.00	3.33	-
Community Paramedicine	1.00	1.00	1.00	1.00	1.00	-
	44.00	41.00	41.00	41.00	40.33	36.00
Maintenance						
Lead Mechanic	-	-	1.00	1.00	1.00	1.00
Mechanic	2.00	2.00	2.00	2.00	1.50	1.00
	2.00	2.00	3.00	3.00	2.50	2.00
Other Support Staff						
Medical Services Compliance	1.00	1.00	1.00	-	-	-
Fire Inspector/Fire Marshal	1.00	0.50	-	-	-	-
EMS Billing	2.00	2.00	2.00	2.00	1.00	1.00
EMS/Finance Assist	1.00	1.00	1.00	0.50	1.00	1.00
RSVP Director	1.00	1.00	1.00	1.00	1.00	1.00
Recruitment & Retention	1.00	1.00	1.00	1.00	0.50	1.00
	7.00	6.50	6.00	4.50	3.50	4.00
Total FTE	61.00	54.00	55.00	53.50	51.33	47.00

Personnel Summary
Fiscal Year 2021-22

Summary of Personnel Changes

Review of the Past Year

In June 2016, the District approved an intergovernmental agreement (IGA) with Scappoose Rural Fire Protection District to share Chief-level officers in an effort to improve and streamline District operations, training and prevention. In March 2020, the CRFR Board of Directors voted to dissolve the IGA and return to single district operations beginning July 1, 2020. This proposed budget reflects the changes implemented over the past fiscal year to meet the requirements of the IGA dissolution, including full funding of all positions previously shared through the IGA. It also continues to support the delivery systems we have built over the past few years including compliance, EMS-only staffing, fire prevention and Community Paramedicine.

As noted last year, the District sought to increase operational staffing by adding Battalion Chiefs to our structure. The process of adding and implementing these positions, in addition to rebuilding a full time fire prevention (Fire Marshal) position and hiring a Fire Chief, took slightly longer than originally projected. While the positions were added and are accounted for in this document, the transition is taking place in the last few months of the 2021 Fiscal Year. The District looks forward with great anticipation to the benefits these additional members will provide to our service and response to our communities. We continually review District staffing and task management, as well as consistently rotate all firefighting staff, to prepare them for the next step in their career by offering opportunities to understand, serve and work in the entire District, expand their point-of-view, and create diversity for skills building, interpersonal relationships and training.

The District had one retirement during FY 2020-21. While we anticipate one or two each fiscal year, our staffing remained consistent. The member Districts of the CRFR Civil Service Commission have been working to continually recruit and update the entry-level firefighter hiring list to meet the vacancies amongst the member districts. Vacant staffing will continue for our districts over the next several years as more seasoned firefighters find their way to retirement. Through the staffing of our EMS-only program, we have had an opportunity to see current EMS providers becoming a part of our agency and transitioning to firefighting staff.

The Community Paramedic position is funded by Care Oregon/Columbia Pacific CCO on a two year grant extension. During the past year, EMS Division Chief Holsey and MSCO Hennigan have been working with Care Oregon representatives to finalize reportable benchmarks. They went through many variations. This position has been a great addition to our community, especially this past year by assisting all county citizens by providing COVID vaccinations.

The District has completed the first year of full time EMS-Only staffing. We maintain a peak ambulance unit every day of the week from 10:00 am to 10:00 pm. It supports the District's commitment to its citizens by providing valuable time for firefighters to remain in District for other emergency situations including fires, vehicle accidents and rescues.

The District was the recipient of an additional SAFER grant in FY 2020-21. The District submitted a successful Recruitment & Retention grant application through SAFER (Staffing for Adequate Fire & Emergency Response) which pays for additional training, PPE and incentives for volunteers. This grant is good for four years. We have also submitted a hiring grant through SAFER (no match) and are requesting funds to install an exhaust system at LBTC.

Fiscal Year 2021-22

Beyond the changes implemented in FY 2020-21, the District is not proposing additional staffing at this time. As call volume changes and populations grow, staffing will be continually assessed to make sure we are providing the appropriate levels of service to the members of our District.

It is not known at this time exactly when the various funding opportunities will become available or be awarded. But the District will continue to be proactive and apply for all grant opportunities it can.

The District is proposing to the Budget Committee to consider the requests as found in this document and maintain the personnel decisions that were made during the 2020-21 fiscal year.

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Division Goals & Objectives

Fiscal Year 2021-22

Operations

In the past year our District, community, and world have experienced an unprecedented event--COVID-19. It was an experience that was completely new to the Fire and EMS Service on a global scale. Shutdowns, closures, limited personal freedoms, and a huge list of new requirements by Federal, State and local governments created quite the challenge to the Fire/EMS service and our District.

The men and women of Columbia River Fire & Rescue rose to these challenges and survived a year of change, fear, isolation, and uncertainty. Our career and volunteer members met the challenges that the pandemic created with new personal protective gear, treatment modalities, and decontamination protocols. Our responses and demand for service ebbed and flowed as citizens feared exposure to COVID or isolated themselves from outside contacts. Our incident response remained steady compared to the previous year, if not slightly lower than forecasted, as citizens were forced to stay home. Injuries, illness, and fire responses decreased due to these restrictions. As we approached 2021, the hope and promise of vaccines and prospects of returning to a pre-pandemic life styled loomed.

Columbia River Fire & Rescue met the challenges of the pandemic and continued to march forward with multiple projects:

- Infrastructure improvements: Remodel of the St Helens Fire Station 471 allowed each member to have an individual bunk room, improved medical supply storage, and developed Battalion Chief office/bunk room for the new position(s).
- Infrastructure improvements for Fernhill Fire Station 477 and Goble Fire Station 475. A portion of the funds used to rehabilitate these 50-year-old stations came from an insurance payment for damages incurred by vandalism. Exterior siding and garage doors were replaced, interior work includes drywall and painting in preparation for future volunteers, interns/student, or career members.
- Infrastructure improvements at Lee Broadbent Training Center including bathroom remodel. This remodel also added a wash sink in the electric room and plumbed the facility for a turnout washer system for the future. The shower will allow members to clean up following training and live fire to reduce our cancer risk exposure.
- Addition or replacement of Fire Response Apparatus:
  1) New Type I Fire Apparatus for Fairgrounds 472 and Rainier 476 Stations. 4-person, 4x4, pump and roll capable, 750-gallon tank, and replaces (2) 18-year-old fire apparatus that will be repurposed to Volunteer Stations.
  2) New Water Tender for Rainier 476. This Water tender replaces a 40-year-old apparatus that was sold at auction. The new 476 Tender is 3000 gallon, 850 gpm, all-wheel drive unit that augments our rural response areas of service.

Columbia River Fire & Rescue District and its members have met the challenges posed to our District with the same honor, dedication, and resiliency that our citizens have come to expect. Our population continues to expand. We are seeing more multi-family commercial occupancies that will present a new set of challenges and opportunities in the next few years.

The Operations Division works closely with Safety/Training, EMS, and the Fire Marshal to forecast the future needs of the District. The Fire Chief uses this data to set department goals, expectations, and organizational direction. The fire service is an ever-evolving entity that continues to be tasked to carry out challenges from local, State, and Federal agencies. The District and its members rise to the occasion to meet challenges presented and provide the best service possible to our citizens. We are mandated to provide an all-hazard response capable department at a moment's notice. This mandate requires that our members to have the best training, tools, and equipment to meet these demands and challenges now and in the future.

EMS

Columbia River Fire & Rescue's EMS Division is constantly progressing to meet the challenging medical demands of our constituents and environments in which we provide service. Analysis of our current service strengths, weaknesses, needs, and technology is a continuous process which drives goals and program development within the division. Exploration of partnerships and collaborations with other agencies help promote community wellness and escalate the overall health of our citizens.

The current location of our Fire District, and the lack of a local hospital, places unique challenges on our ambulance transportation service. Of those challenges, distance, time, and availability for response become our largest hurdles for providing emergency care and transportation.

Columbia River Fire & Rescue's current fleet inventory is 7 ambulances. Over the past three years these units have responded to 10,281 calls for service, transported 5,969 patients, with 630 of those transports requiring code 3 transportation to the receiving facility. With an average of 11 years and 145,264 miles for the fleet, national averages indicate need for replacement. In addition to overall age and mileage, medic units average over 22,000 (46,000 for single role) miles per year for response and transport further reducing the reliability of each unit. Replacing an ambulance this year remains critical.

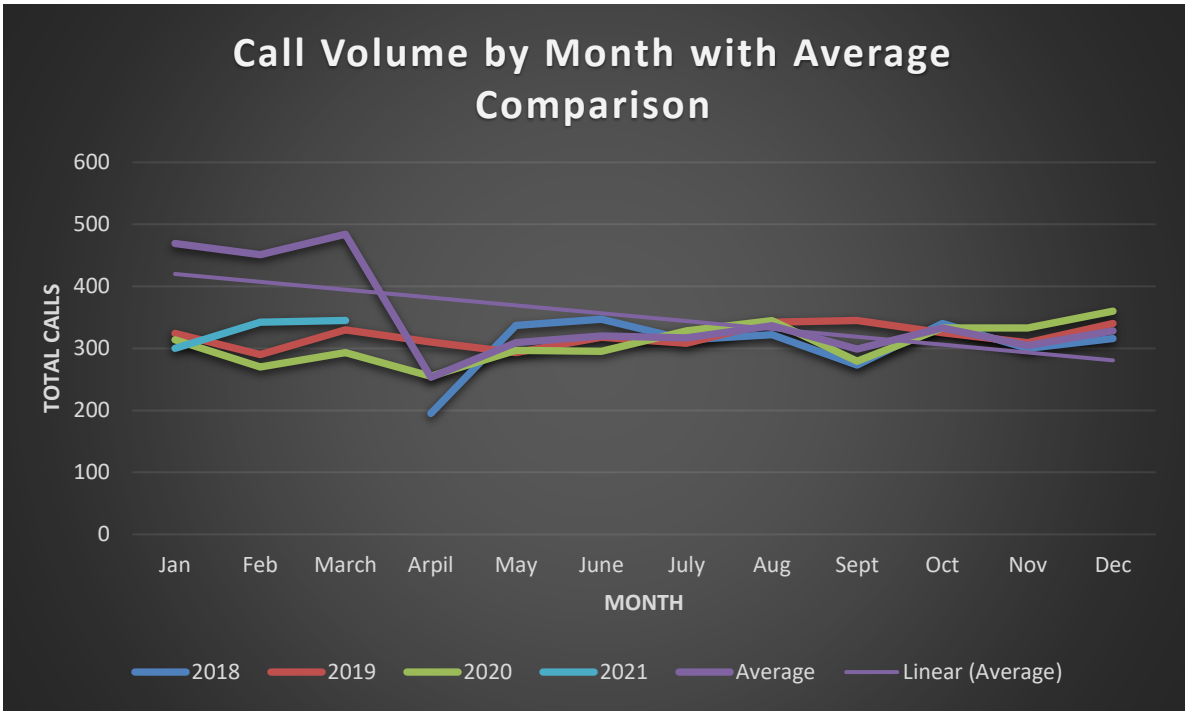
Consumable equipment and supplies for our EMS service provision is under constant evaluation. The cost of doing business continues to exponentially increase specifically with medications and personal protective equipment. Pandemic demands on the global market have decreased our buying power of products contributing to further costs increases.

Just as critical as our consumable equipment, capital EMS equipment is vital for our agency to meet and exceed standard of care guidelines and expectations. Last year, we were able to purchase and put into service new cardiac monitors. This new technology is opening doors for the future of communication between EMS and physicians. We are the first agency in the State of Oregon to offer Corsium technology which provides real-time communication to receiving facilities and will lead the future of telemedicine.

Like the cardiac monitors, transport ventilators are vital equipment to provide standard of care treatment of respiratory distress and arrest. Currently, the District inventory contains 4 ventilators for 7 ambulances. Research to expand our fleet to 7 ventilators is being conducted. Procurement of these capital items ensures all district units meet standard of care requirements.

To stay abreast of the current medical trends, funding for training for our medical providers remains essential. Current program costs include courses for re-certification and Oregon Health Division requirements. Continuous Quality Improvement and new equipment help identify training needs to ensure state of the art medicine is being delivered.

Over the past three years our medic units have responded to over 10,000 medical alarms and transported 6,000 patients to hospitals with an average response time of 7 minutes. Ambulance alarms vary between 18 minutes and 94 minutes for transports, keeping our units very busy. Time on task for units continues to rise with increasing call volumes supporting need for another peak unit in the future.



The Medical Services Compliance Officer has come on-line and has brought our EMS services into compliance. Billing Quality Assurance has reduced service to billing times from 11 to a 5-day average. CQI program is beginning to identify needs and has helped reduce our non-transport rates from 42.7% to 33.8%. An overhaul of the narcotic program is complete and in compliance with DEA. The MSCO is also functioning as the first line supervisor for the Community Paramedic and Single Role EMS providers.

A new funding model for the Community Paramedic has been negotiated and a two-year contract has been signed. This funding model provides a more sustainable funding source for this position. The role of the Community Paramedic is constantly changing to meet the needs of our citizens and the pandemic. Programs in collaboration with public health, local clinics, and CPCCO for immunizations have been added to the duties of this role, in addition to the treatment of chronic health conditions, high frequency system users, and community/social outreach.

Training

Training will continue to ramp up over the next budget year as COVID rules and regulations relax allowing greater ability to gather in groups. The pandemic limited the District's ability to train at the local level, as well as regionally. Training needs for the upcoming year are more difficult to project due to the events of the past 12 months. The District has promoted firefighters to Lieutenants and Captains to Battalion Chiefs during this past fiscal year. This will result in a greater need for officer development training of our first line supervisors. These promotions have resulted in newly hired firefighters. These

new firefighters will require increased training in firefighter and EMS skills at the entry level. Most of our training occurs internally, but some specialized skills and professional development education will come from outside the district. Lingering COVID restrictions will cause delay in pursuing external sources for more advanced and specialized training. It is anticipated there will be an influx of available training from outside sources once things have opened up. It may be advantageous to hire external instructors for some classes in an effort to get more for our money with the number of staff that can attend by having classes given in the fire district.

The volunteer program continues to grow and prove to be a solid asset. The fire district recently took on 12 volunteers for the firefighter academy and had all 12 finish their initial firefighter training. Training attendance and response to emergencies from volunteers is growing. The senior firefighter program continues to be successful due in part to the dedication of those volunteers that have taken on those responsibilities. It is anticipated the District will sponsor another volunteer firefighter academy in January 2022. Firefighter academies, whether volunteer or career, come at a cost to the District in labor and supplies. Additional training for new and current volunteers will expand to include pumper and aerial apparatus operations and officer development.

History of the District

Fiscal Year 2021-22

1945—St. Helens Rural Fire District created
1947—Rainier Rural Fire District created (100+ square miles)
1967—St. Helens City fire and St. Helens Rural Fire combine into one District
1970's—PGE begins building and operating Trojan Nuclear Power plant outside Rainier
1979—Columbia 911 District is formed
1980—Ambulance service is added to St. Helens Rural Fire District
1996—Joint Maintenance facility is built in cooperation with the City of St. Helens
1997—St. Helens Rural Fire administrative offices move to 270 Columbia Blvd
1999—Rainier Rural Fire & St. Helens Rural Fire enter into an Intergovernmental Agreement
2001—PGE closes Trojan Nuclear Power plant
2002—Rainier Rural Fire & St. Helens Rural Fire merge and become Columbia River Fire & Rescue
2005—Strategic Plan for Columbia River Fire & Rescue is adopted and includes directives to hire additional firefighters, a Fire Inspector, a Community Liaison Specialist and enhance firefighter training
2006—Planning for LBTC begins; financing secured
2008—LBTC is completed and opened. Lehman Brothers files for bankruptcy and the housing market falls. Boise Cascade closes St. Helens Veneer plant
2009—Boise Cascade lays off 300 workers and reduces production by 2/3. CRFR Finance Committee explores revenue and cost savings ideas. FY 2009-10 the District eliminates all capital expenses; freezes pay for non-represented employees, represented employees delay COLA; changes health insurance plans; eliminates Admin Receptionist; reduces Materials & Services and Contractual Services expenses and does not fill 1.0 FTE firefighter following retirement. Reductions: $1,042,478
2010—Strategic Plan (#2) for Columbia River Fire & Rescue is adopted and includes directives to focus on financial stability and planning, succession planning and building partnerships/community relationships. FY 2010-11, the District eliminates 1.0 FTE Chief Officer; 1.0 FTE Community Liaison Specialist; 1.0 Fire Inspector; incentivizes firefighter retirements and does not fill 2.0 positions and does not increase Materials & Services and Contractual Services expenses. Reductions: $700,901
2012—Boise Cascade closes all operations in St. Helens. District is successful in obtaining two SAFER grants for hiring firefighters and recruiting volunteers totaling $1.3 million. FY 2011-12, COLA is 0% for all staff and no increases made to other expenses. Budget increases $32,001.
2013—Finance and Sustainability Committees recommend to the Board of Directors to pursuit a Capital Bond levy for equipment and property improvements as early as May 2014. District implements formal Joint Duty Officer Agreement with Scappoose Rural Fire. FY 2012-13, the District eliminates 1.0 FTE Chief Officer; COLA is 0% for all staff and adds SAFER funded positions.
2014—Strategic Plan (#3) is adopted and includes directives to seek a Capital Bond levy for equipment and property improvements, succession planning, staffing and volunteers. Two capital bond levy attempts are unsuccessful. AFG grant application unsuccessful. Apparatus Replacement Committee explores cost effective way to re-engine/re-furbish existing ambulances. SAFER funding for firefighting positions expires.
2015—SAFER funding to rehire firefighting positions is unsuccessful.
2016—Columbia River Fire & Rescue and Scappoose Rural Fire Protection District enter into an IGA to share Chief Officer services with the goal of working more cohesively and cooperatively together.
2017—Community Paramedic and EMS-Only staffing are hired in an effort to meet EMS demands within the District.
2018—AFG funding approved for hose and firefighting tools
2019—SAFER funding approved for Volunteer Recruitment & Retention; AFG funding approved for physical fitness equipment. Dyno Nobel settlement replaces turnouts and SCBAs.
2020—Columbia River and Scappoose Rural terminate IGA for shared services; SAFER funding approved for Volunteer Recruitment & Retention activities; COVID-19 worldwide pandemic

Community Demographics

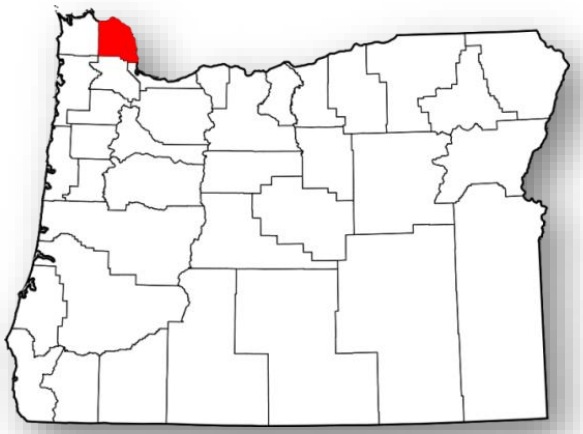
Fiscal Year 2021-22

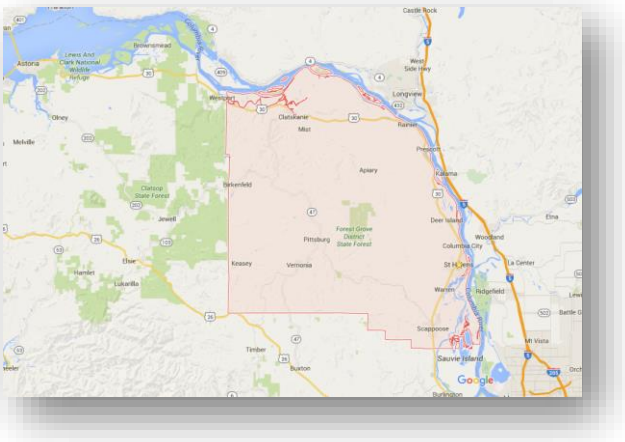
Columbia River Fire & Rescue covers over 185 square miles of Columbia County in the Northwest part of the state of Oregon along the Columbia River.

Estimated Population and demographics

City of Rainier—2113, 2.622 sq mi, founded 1885
City of Prescott—88, .06 sq mi, founded 1947
City of Columbia City—1882, 1.151 sqmi, founded 1926
City of St. Helens—13,559, 5.3 sqmi, founded 1889
Columbia County—52354

Source: US Census Bureau



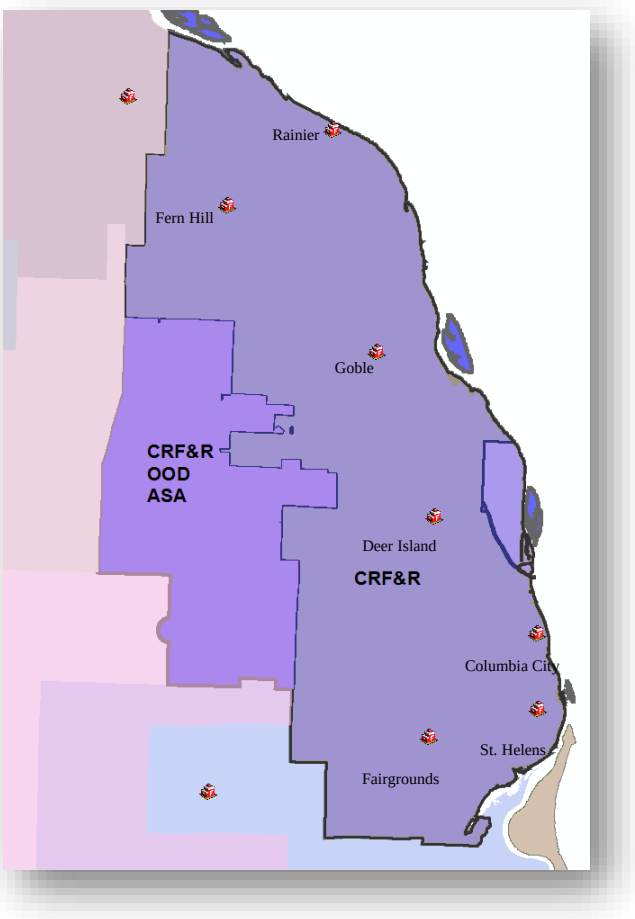


School District Student Enrollment—2019

Rainier School District #13—857
St. Helens School District # 502—2655

Source: Oregon Department of Education

District Service Area & Station Locations



Call Volume Trend FY 2016-FY 2020

	Fires	EMS& Rescue	Service/Good Intent	Severe Weather	False Alarm	Other	Total
Trending 2020-21	223	3990	611	0	189	454	5467
2019-20	212	3,999	624	-	253	315	5,403
Change from PY	-32%	3%	9%	0%	34%	22%	4%
2018-19	312	3,879	573	-	189	258	5,211
Change from PY	45%	8%	-35%	0%	59%	45%	5%
2017-18	215	3,581	879	-	119	177	4,971
Change from PY	17%	-3%	-3%	0%	-12%	-20%	-3%
2016-17	184	3,684	910	-	135	221	5,134
Change from PY	47%	5%	-17%	-100%	12%	-10%	0%

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COLUMBIA RIVER FIRE AND RESCUE

BUDGET MESSAGE, PROCESS AND POLICIES

FISCAL YEAR 2021-22 PROPOSED BUDGET DOCUMENT

Columbia River Fire & Rescue
ADMINISTRATION OFFICES
270 Columbia Blvd ✯ St Helens, Oregon ✯ 97051
Phone (503)-397-2990 ✯ www.crfr.com ✯ FAX (503)-397-3198

April 12, 2020

Budget Committee Members and Citizens
Columbia River Fire & Rescue
St. Helens OR

Budget Committee Members and Citizens:

I am pleased to present to you the 2021-22 fiscal year proposed budget for Columbia River Fire & Rescue. This budget is prepared for your review and approval consistent with the District's vision, mission and future goals. In addition, it is prepared in compliance with generally accepted accounting principles (GAAP) and Oregon Budget Law. This budget is intended to serve as a financial plan, policy document, communications device and operations guide.

The vision for the District is to be recognized as a model of excellence in fire protection, medical and other community services. The mission of the District is to protect and improve the quality of our citizens' lives by providing life safety and emergency services in their time of need. District goals have been thoroughly reviewed by staff assessing current and future needs. Tentative timelines taking into consideration local and national factors have been established for achieving progress

In the annual budgeting process, there are several known or estimated factors which help to shape the basic structure of the budget and prioritize spending. The District uses the collective bargaining agreement, known contracts and governmental agreements and existing District policy and industry pay scales to set salaries for all staff. Annual updates take place to notify the District of benefits changes by providers. Spending trends and community factors of the District are analyzed to estimate future costs of utilities, maintenance and vehicle/apparatus operating costs. Columbia County Assessor's Office provides estimates of the District's property values each spring to help forecast potential revenue for the upcoming year. The District also reviews call volume trends and manages its payer mix and collection rates to maximize ambulance revenue.

During the FY 2021-22 budget development, the focus has been on full financial support of all District positions, programs, capital purchases and improvements, and maintaining services. These services enable us to effectively manage current objectives, work cohesively with our neighboring Districts and plan for the future. District members were provided the opportunity for input through the District's Budget Consideration Request Form. These requests were approved through the Company Officers and submitted to Division Chiefs for prioritization and possible inclusion in the budget. The division goals for the fiscal year, department future needs assessment and the availability of funds were factors used to decide which expenses were feasible for this current budget year.

As a service organization, our product is not a physical item but people. It is our job to make sure that we have strong and continual communications to serve our communities. We accomplish this through press releases, social media posts, website and a newly installed electronic reader board at the St. Helens station.

Key accomplishments for fiscal year 2020-21 include:

- Assisted on seven wildland conflagrations within the State
- Contracted with ODF to provide COVID liaison officer
- Remodeled St. Helens station, upgrade LBTC lavatory, improvements made at Fernhill and Goble stations
- Finalize build on two fire engines
- Complete and implement water tender, staff utility vehicles, QRU vehicle, Fire Prevention vehicle
- Successful Volunteer grant application from SAFER to augment current grant in place
- Recruitment & Retention electric sign installation , supported by SAFER grant
- Secure Community Paramedic funding for two additional years
- Purchase an implement iPads, laptops, and ECG monitors
- Attain DEA compliance
- Hire Fire Chief, Fire Marshall, and begin Battalion Chief implementation
- Provide COVID vaccines for Columbia County public safety members and local homebound individuals
- Rebuilding of fire prevention and training programs
- Successful Volunteer Academy with 100% retention of candidates

Key Economic Factors and Assumptions

The District has identified several key local factors which affect the development of the 2021-22 fiscal year budget that guide, and may potentially impact, our ability to provide service.

- The economic impact of the COVID-19 pandemic continues throughout the world, nation, state and locally. While Special Districts were allotted funds for reimbursement in 2020, those funds were fully expended by the end of November. The District has been working with Oregon Emergency Management and FEMA to submit reimbursable expenses from December to present. Long term impact on medical supplies are expected, even as the global economy recovers.
- Oregon PERS rates increased slightly for the District's OPSRP employees for 2021-23. Tier 1/Tier 2 rates declined slightly. This year's personnel services reflect those changes as well as 2.5% COLA.
- Continued new construction in St. Helens, including residential subdivisions and apartment complex, will impact call volume.
- Taxpayers will continue to demand increased services, reduced taxes and government accountability; expecting the District to do more with less.

Long Range Financial Planning

The District remains committed to long range financial planning as a tool to meet district goals and objectives, maintain expenditures at levels that do not exceed revenues and to determine the impact of various "what if" scenarios related to meeting the increasing demands for service. With this financial planning commitment, the District will continue to be financially stable and remain focused on mission-critical needs. In particular, the District's financial goals continue to include working toward increasing cash carryforward to six months expenses, increasing budgeted contingency funds for unexpected or emergency needs and increasing reserve savings for the future needs of the District.

Revenue Forecasting

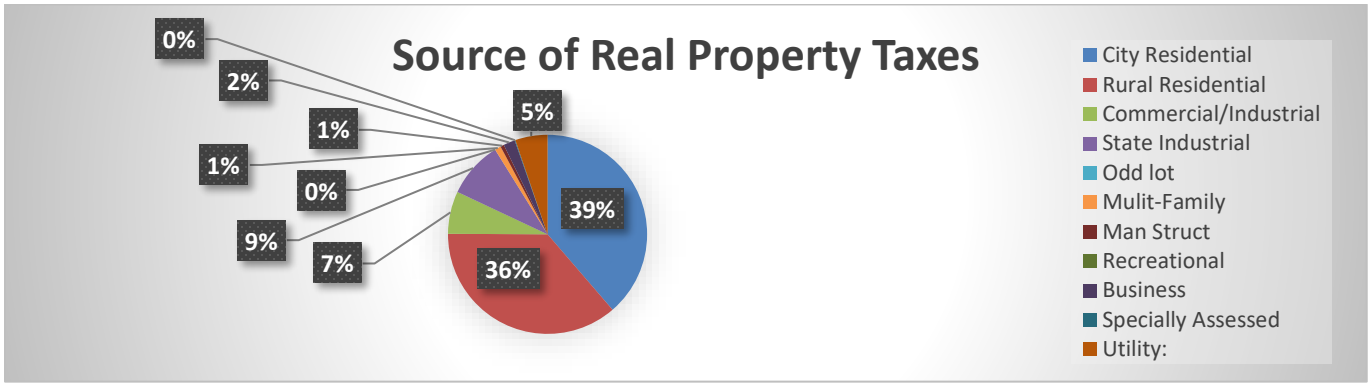
Columbia County Assessor estimated the District's assessed value to increase by 4% in the 2021-22 tax year. The District will realize the guaranteed 3% residential property value increase but must look to the

industrial/commercial impact of the pandemic for potential losses. The County Assessor notes that the Enterprise Zone for Rightline and Cascade Tissue have expired, and St. Helens Place Apartments are expected to be 100% complete. These assumptions are included in their calculations. Almost $60 million in adjustments will be included.

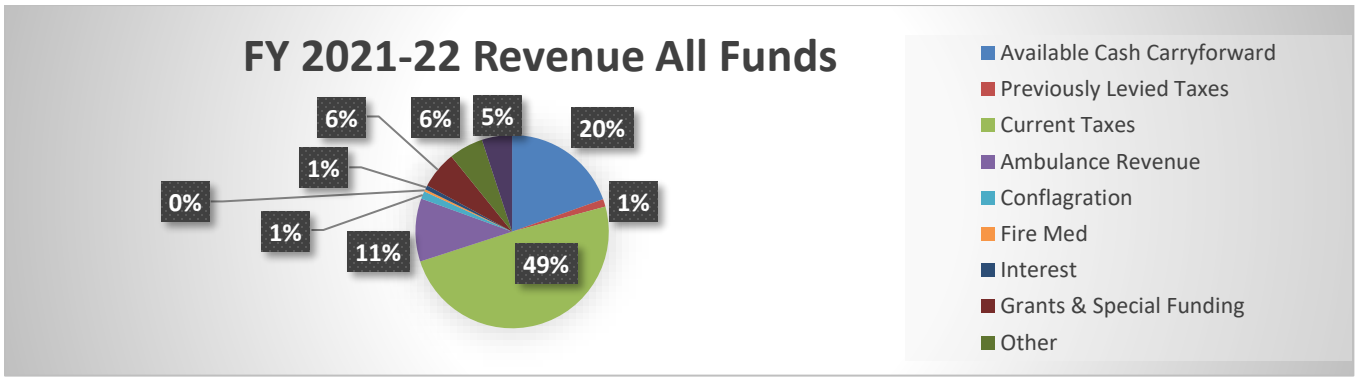
Tax revenue has been calculated in the same manner as it has in the past. The assessed value has been discounted by 2.6% and a collection rate of 94.5% has been estimated. The county is also projecting $17,461,630 in Urban Renewal Excess Value and $20,484 in Measure 5 compression this coming fiscal year. Current and prior year property taxes account for approximately 63% of the District's general fund operating revenue and for the 2021-22 fiscal year and is budgeted at $7,542,000.

Overall proposed General Fund revenue and projected cash carryforward is $11,901,676, a 1% decrease from the 2020-21 fiscal year budget. Ambulance revenue is trending higher than budgeted in 2020-21 and is expected to remain steady or increase for the coming fiscal year. The District implemented a small rate increase of 1.5% in spring of 2021 as per the District's policy to adjust rates every two years. The last increase was 2% in spring of 2019, reflecting Medicare's average increase over the previous two years.

The District's property tax revenue is derived from the following property types as categorized by the County:



Other revenue sources for the District are not as significant as the tax revenues received annually but still help to make up the remaining balance. Total District revenue, for all funds, is broken down in the following categories:



Significant Items for FY 2021-22

Personal Services

The total proposed budget reflects a total increase of 1.97%% or $199,078 from the 2020-21 Fiscal Year. The increase includes a 2.5% COLA for all members who have reached the top of their salary scale and step increases for those who are due during the year. In addition to maintaining the current, full-time staffing levels from FY 2020-21, the District proposes to add 3 FTE firefighting staff through SAFER funding. It also includes increases for PERS, unemployment, insurances, workers compensation and other benefit impacts.

Total Personal Services for all funds is proposed at $10,289,722 which is 69% of total resources, a 1.97% increase from FY 2020-21.

Materials and Services

The proposed budget reflects a 10.85% decrease in Materials and Services or approximately $155,451. The FY 2019-20 budget reflected expenses tied to unsuccessful grant applications as well as one-time projects that were completed during the fiscal year. The request reflects the needs of the coming year.

Total Materials and Services are proposed at $1,277,869, which is 8.61% of total resources.

Capital Outlay

The proposed budget reflects a decrease in Capital Outlay as several capital items, including two engines, staff vehicles and cardiac monitors were purchased during the current fiscal year. This request reflects the capital replacement planned for the upcoming fiscal year.

Total Capital Outlay expenses are proposed at $831,159 which is 5.6% of total resources.

Debt Service

The proposed budget represents the 2016 Full Faith and Credit obligations on the Lee Broadbent Training Grounds. Total interest and principal is budgeted at $175,500. The District has financed the purchase of two fire engines over five years and the second payment is due in FY 2021-22. The annual cost is approximately $103,000 with a fixed interest rate of 2.97%. Early buy out can take place in January 2023 without penalty.

Total Debt Service is proposed at $282,500, which is 1.9% of total resources.

Transfers and Contingency

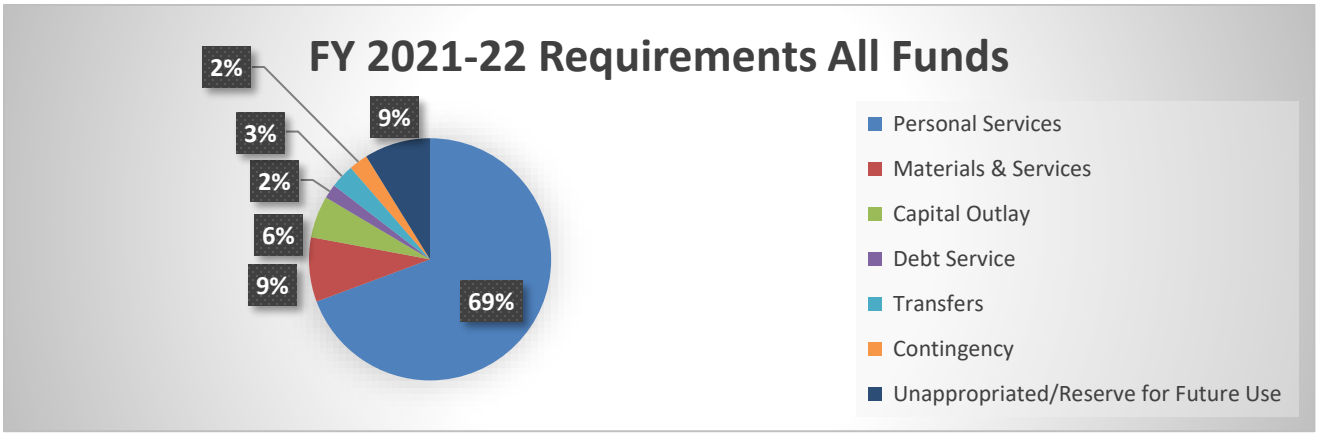
The proposed budget maintains the on-going financial goals of the Board of Directors by continuing to reserve funds for future needs and purchases and retain a reasonable amount of funds for contingency emergencies. This budget plans on maintaining the transfer to the Sick Leave Retirement fund at $125,000 as well as an increase to Real Property & Apparatus to $300,000 for continued planning of capital purchases and savings from conflagration and surplus sales.

Total Transfers and Contingency funding is proposed at $850,000, which is 5.73% of total resources.

Unappropriated Funds/Reserved for Future Use

The proposed budget includes proposal for not appropriating expenditures in certain funds so that balances can be maintained and held for future use. The District projects balances in Sick Leave Retirement, Real Property & Apparatus and Health Insurance Reserve.

Total Unappropriated Funds/Reserved for Future Use funding is proposed at $1,311,143, which is 8.83% of total revenue.



Budget Summary

This budget at proposal on April 12, 2021 represents our permanent tax rate of $2.9731 per $1,000 of assessed valuation. Based on Columbia County Assessor estimations, the District anticipates gross property tax revenue of $8,355,686 with 94.5% tax receipts to be collected and a 2.6% allowance for discounts, interest and offsets. We are proposing total revenue at $14,842,393 and corresponding appropriations of $13,531,250.

Recommendation

The District has prepared this budget with the goal of long-term sustainable service for our citizens and meeting the expectations of District goals and objectives. This budget meets our operational needs so that the District may continue to effectively provide emergency response and fire and life safety services to the public while remaining open and flexible to opportunities for change. We recommend the FY 2021-22 budget to you for your approval.

Sincerely,

Marit Nelson
Director of Finance & Human Resources
Budget Officer

Budget Process

Fiscal Year 2021-22

The budget process for all municipalities in the State of Oregon falls under the direction of Oregon Revised Statues, Chapter 294, which does two important things:

1. Establishes standard procedures for preparing, presenting and administering the budget; and
2. Requires citizen involvement in the preparation of the budget and public disclosure of the budget before its formal adoption.

The Budget as a Financial Plan. A budget is a financial plan for one or two fiscal years. The budget authorized the local government to spend money and limits how much money can be spent. The budget also justifies the levy of property taxes. Preparing a budget allows a local government to plan and goal set by assessing its needs in relationship to money available. The budget is required by State Statute to balance. A budget is considered balance when the funds' total resources of beginning fund balance, revenues, and other financing sources are equal to the total of expenditures, other financing uses and unappropriated ending fund balance.

Budget Preparation. Per the 2014 Organizational Chart, the Director of Finance & Human Resources acts as the District Budget Officer. In December, a Special Notice was sent to all staff to begin submitting requests for budget consideration with a due date of February 15th. Initial budget preparation begins in January as anticipated sources of revenue are projected and trends of the previous year are analyzed. The final draft budget is produced and reviewed by Senior Management Staff at the beginning of April and final anticipated changes and requests are made as necessary.

Budget Process. In May, the Budget Committee, consisting of five appointed citizen members and the five elected Board of Directors, meets publicly to review the budget document as proposed by the Budget Officer. Public meetings are conducted to obtain citizen comment and notices are posted on the District's website and in the local newspaper. The Budget Committee review the proposed budget and either revises the proposed requests or approves them as presented by motion and majority vote.

Once the Budget Committee approves the budget, the District published it in the newspaper of general circulation in summary form. The budget document is also made available during regular business hours at the District Business Office for public inspection. Prior to June 30th, an advertised public hearing is held before the Board of Directors to consider the budget as approved. The Board of Directors adopts the approved budget in the form of a resolution, which appropriates, imposes and categorizes taxes. After the adoption the County Assessor is notified of the local government's property tax levy.

Budget Amendments. There are two methods by which Oregon State Budget Law allows a local government's adopted budget to be modified due to unforeseen circumstances. First, the Board of Directors may authorize the transfer of appropriation within a fund during the fiscal year by resolution in accordance with ORS 294.450. Second, the Board of Directors may authorize supplemental appropriations during the year by adopting a supplemental budget in accordance with ORS 294.480. If the amount of the new appropriation is less than 10 percent of that fund's expenditures, the supplemental budget can be approved at a regularly scheduled Board of Director's meeting. If the supplemental budget includes changes greater than 10 percent in any fund, than a public hearing must be held with the Budget Committee and a summary of the supplemental budget advertised.

Budget Calendar

The District annually issues a budget calendar that encompasses all due dates, internal and external which affect preparation and adoption of the next fiscal year's budget.

Board sets District Budget Goals for FY 2021-22	Jan/Feb 2021
Budget Consideration Forms Due to Division Chiefs	03/19/2021
Review preliminary budget with Supervisory Staff	03/31/2021
Complete Budget review & prioritization	04/07/2021
Finalize Proposed Budget	04/09/2021
Proposed Budget available to public	04/13/2021
Budget Committee Meeting	04/30/2021
Regular Board Meeting	05/11/2021
Last date to approve budget	05/28/2021
Budget Hearing (Board quorum mandatory)	06/08/2021
Regular Board Meeting (Adopt budget, make appropriation, declare tax levy)	06/08/2021
Submit adopted budget to Assessor and State	07/15/2021
Submit copy of Budget Document to County Clerk	09/30/2021

BUDGET COMMITTEE MEETING NOTICE

A public meeting of the Budget Committee of Columbia River Fire & Rescue, Columbia County, State of Oregon, to discuss the budget for the fiscal year July 1, 2021 to June 30, 2022 will be held virtually and by phone via Go To Meeting on April 30, 2021 at 6:30 pm.

Online: https://global.gotomeeting.com/join/856911717
Phone: (646) 749-3122 Access code: 856-911-717

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. A copy of the budget document may be inspected on or after April 13, 2021 at 270 Columbia Blvd., St. Helens between the hours of 8:00am and 5:00pm Monday through Thursday.

Budget Process Timeline

As per the Oregon Department of Revenue's *Local Budgeting in Oregon* guide, budgeting is not a task which takes places once per year. It is a continuous operation and takes 12 months to complete a full cycle. They have broken the process down into four categories with nine steps. The steps include:

Preparing the Budget

1. **Budget officer appointed**. Per the District's Organizational Chart the Budget Officer is assigned to the Director of Finance & Human Resources. This position is directly supervised by the Fire Chief.
2. **Proposed budget prepared.** The Budget Officer is responsible for preparing or supervising the preparation of the proposed budget for presentation to the Budget Committee.

Approving the Budget

3. **Budget Officer publishes notice.** When the proposed budget and budget message are completed, the Budget Officer publishes a "Notice of Budget Committee Meeting." The notice must be published five to 30 days before the scheduled budget meeting. The notice may be published once in a newspaper as long as it is also published on the local government's website at least 10 days before the meeting.
4. **Budget Committee meets.** At least one meeting must be held to receive the budget message and budget document and to hear the public. The Budget Committee may meet as many times as needed to revise and approve the budget.
5. **Committee approves budget.** When the Budget Committee is satisfied with the proposed budget, including recommended adjustments, the budget and District tax rate is approved.

Advertising and Holding Hearings

6. **Budget summary and notice of budget hearing published.** After the budget is approved, a budget hearing must be held by the governing body. The Budget Officer must publish a summary of the budget approved by the Budget Committee and "Notice of Budget Hearing" five to 30 days before the scheduled hearing. The information must either appear in a newspaper of general circulation, be mailed or be hand delivered.
7. **Budget hearing held.** The Budget Hearing must be held by the governing body on the date specified on the public notice. The purpose is to receive citizen testimony on the budget approved by the Budget Committee.

Adopting the Budget

8. **Budget adopted, appropriations made, tax levy declared and categorized.** By law, the governing body may make changes in the approved budget before or after it is adopted, but no later than the beginning of the fiscal year to which the budget relates. After the budget hearing, and after considering relevant testimony, the governing body adopts the budget by resolution and certifies a tax.
9. **Budget filed and levy certified.** Districts levying a property tax must submit to the County Assessor's office two copies of Notice of Levy and two copies of the adopted budget resolution.

Budget and Financial Policies

Fiscal Year 2021-22

Columbia River Fire & Rescue functions under Oregon Revised Statutes, Chapter 478, as a separate municipal corporation and provides many services to the citizens of Columbia County, Oregon. Services include EMS (basic and advanced life support), fire suppression, fire prevention and public education. The FY 2018-19 budget has been prepared after analyzing, evaluating, and justifying requests, and represents the requested financial support for the operation of the functions of Columbia River Fire & Rescue.

The Board of Directors' resolution adopting the balanced budget and authorizing appropriations for each fund sets the level by which disbursements cannot legally exceed appropriations. The budget will be presented by fund and legal appropriation control will be identified and adopted by major categories or object classification. There is flexibility in the use of various line items within a major category, so long as the total category appropriation control is maintained.

The District manages its finances according to generally accepted accounting principles (GAAP). Throughout the fiscal year, expenditures and revenues are closely monitored to ensure compliance with the adopted budget and state law. Monthly budget reports are distributed to management and the Board of Directors. Annually, an audit is performed and filed with the State of Oregon by an independent certified public accountant.

The District strives to prepare its annual budget in a manner that provides readers an understanding of all of the facets of the District's operations. The budget is designed to be a policy document, operations guide, financial plan, and a communications guide.

Fund Accounting

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain functions. Columbia River Fire & Rescue uses funds to report its financial position and the results of its operations.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, reserves, fund equity, revenues, and expenditures.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Governmental funds are used to account for tax-supported activities. Proprietary funds are used to account for a government's business-type activities supported by fees or charges. Fiduciary funds are used to account for resources held by the government as a trustee or agent for others and cannot be used to support the government's own programs.

Columbia River Fire & Rescue has appropriated and adopted eight funds, all of which are considered governmental and include the General Fund, Sick Leave Retirement Reserve, Real Property & Apparatus Reserve, Tax Anticipation Notes Special Revenue, RSVP Fund, Health Insurance Reserve, Grant Special Revenue and Maintenance Fund. The General Fund is a major fund and is used to account for revenues and expenditures needed to run the daily operations of the District. It includes categories like personal services, materials and services, operating contingency, inter-fund operating transfers, and debt service. A major fund is one whose revenues and expenditures are at least ten percent of corresponding totals for all governmental funds and at least five percent of the aggregate amount for all governmental funds for the same item. The General Fund receives the majority of revenue from property taxes.

The Sick Leave Retirement Reserve Fund accounts for the District's sick leave payouts when employees retire. It is funded by annual transfers from the General Fund.

The Real Property & Apparatus Reserve Fund is used to accumulate and expend needed funds for major capital items or projects including apparatus, equipment and facilities. It is funded by annual transfers from the General Fund.

The Tax Anticipation Notes Special Revenue fund was used to account for interim financing revenue and expenses. This is the period from July 1st to mid-November when the first major tax revenue deposits are received. It has long been the goal of the District to eliminate this borrowing as a way of measuring our financial health. The District was successful in meeting that goal during FY 2018-19. No interim financing is requested at this time.

Retired Senior Volunteer Program (RSVP) Special Revenue Fund accounts for the Federal grant funds and expenditures used to manage the RSVP program which the District sponsors.

Health Insurance Reserve Fund is used to accumulate funds for future health insurance premium increases. It is funded by transfers from the General Fund.

Grant Special Revenue Fund accounts for grant funding and expenditures received through the Federal SAFER and AFG grants and local funding opportunities such as Care Oregon.

The Maintenance Enterprise Fund's purpose is to account for funds generated and expended as a part of the District's vehicle maintenance program, which provides contracted vehicle maintenance service to other emergency response agencies and municipalities.

Basis of Accounting and Budgeting

Basis of accounting recognizes the timing of transactions and events. This budget is prepared using the modified accrual basis of accounting and budgeting for all governmental fund types in accordance with generally accepted accounting principles. The basis of accounting and basis of budgeting are the same under the District's practices and policy. Under the modified accrual basis, expenditures are recorded when the expense is incurred, rather than when the invoices are paid. Revenues are recorded in the accounting period in which they become measurable and available. An example of significant revenues that are considered measurable and available at June 30th is property tax revenue (paid by District patrons in June, but received in July by the County Treasurer). The District utilizes a 31-day look-back period or accrual for purposes of revenue recognition.

Debt Service

Rural Fire Protection Districts formed under ORS Chapter 478 are limited to the total amount of indebtedness they may incur, which includes both general obligation bonds and other financing liabilities. At no time may the aggregate amount of debt liabilities exceed one and one-fourth percent (0.0125) of the District's real market value, which for 2016 was $2,543,691,143. Columbia River Fire & Rescue's legal debt limit is $31,796,139 and our remaining debt capacity is $28,446,139.

In February 2016, the District refunded and refinanced the 2006 Full Faith & Credit Obligations that were issued to build the Lee Broadbent Training Center in the amount of $2,375,000. The District received an A+ rating from Standard and Poor's Financial Services as a part of the process which resulted in a lower interest rate than originally planned (Average 3.042% down from 4.966%) The new obligations are on the same maturity schedule as the previous with a final payment date of January 1, 2037. Net present

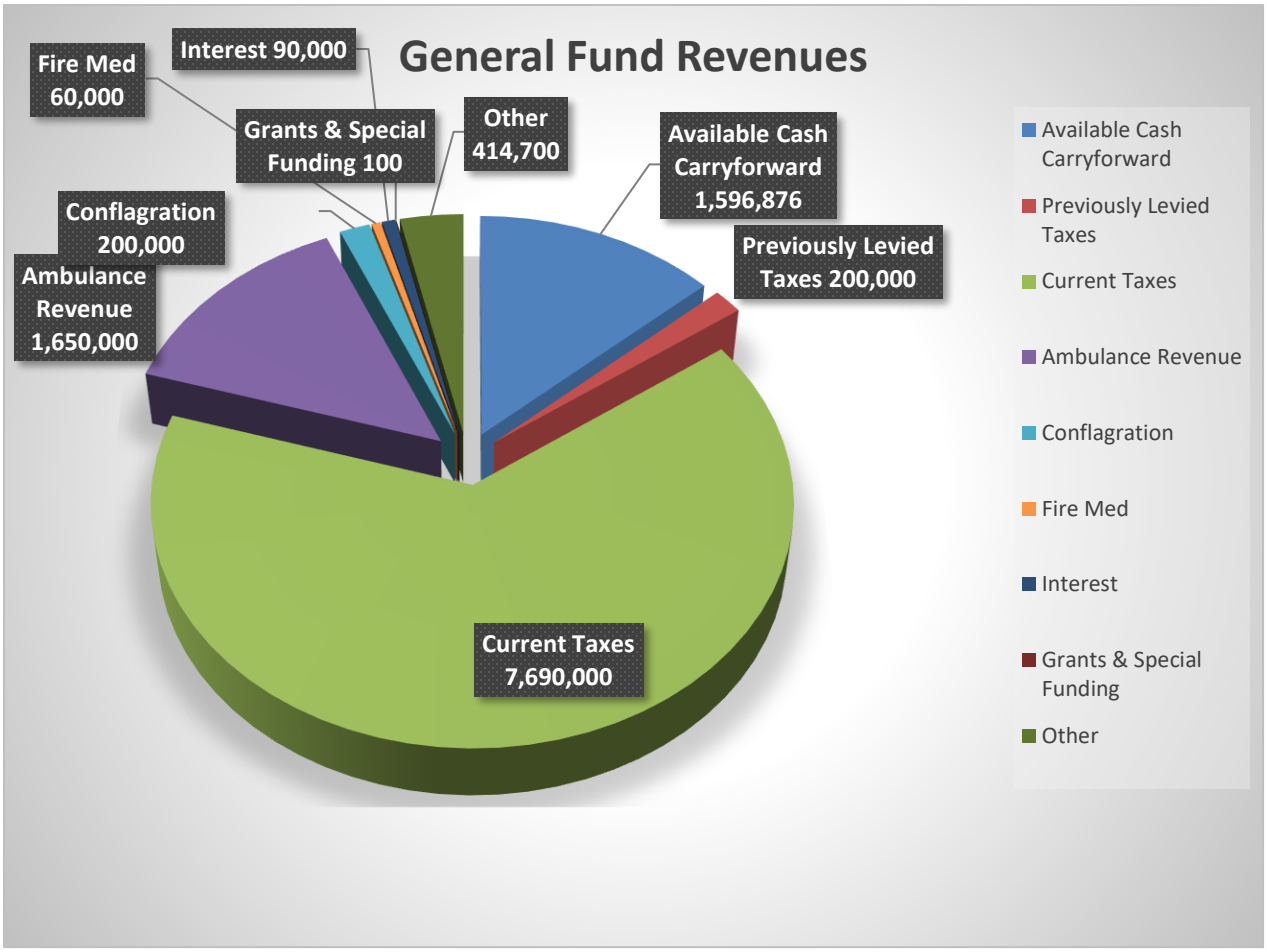
value of savings incurred due to the refunding and refinancing was estimated at $422,544. The payment schedule is as follows:

Budget Year	Pymt Due	PRINCIPLE PAYMENT	INTEREST PAYMENT	ANNUAL PAYMENT	BALANCE
					$2,375,000
2016/2017	7/1/2016		$36,013		
	1/1/2017	$15,000	$45,650		$2,360,000
2017/2018	7/1/2017		$45,500		
	1/1/2018	$80,000	$45,500		$2,280,000
2018/2019	7/1/2018		$44,300		
	1/1/2019	$85,000	$44,300		$2,195,000
2019/2020	7/1/2019		$43,025		
	1/1/2020	$90,000	$43,025		$2,105,000
2020/2021	7/1/2020		$41,675	$174,700	
	1/1/2021	$85,000	$41,675		$2,020,000
2021/2022	7/1/2021		$40,400	$167,075	
	1/1/2022	$90,000	$40,400		$1,930,000
2022/2023	7/1/2022		$38,600	$169,000	
	1/1/2023	$95,000	$38,600		$1,835,000
2023/2024	7/1/2023		$36,700	$170,300	
	1/1/2024	$100,000	$36,700		$1,735,000
2024/2025	7/1/2024		$34,700	$171,400	
	1/1/2025	$105,000	$34,700		$1,630,000
2025/2026	7/1/2025		$32,600	$172,300	
	1/1/2026	$110,000	$32,600		$1,520,000
2026/2027	7/1/2026		$30,400	$173,000	
	1/1/2027	$110,000	$30,400		$1,410,000
2027/2028	7/1/2027		$28,200	$168,600	
	1/1/2028	$115,000	$28,200		$1,295,000
2028/2029	7/1/2028		$25,900	$169,100	
	1/1/2029	$125,000	$25,900		$1,170,000
2029/2030	7/1/2029		$23,400	$174,300	
	1/1/2030	$125,000	$23,400		$1,045,000
2030/2031	7/1/2030		$20,900	$169,300	
	1/1/2031	$130,000	$20,900		$915,000
2031/2032	7/1/2031		$18,300	$169,200	
	1/1/2032	$140,000	$18,300		$775,000
2032/2033	7/1/2032		$15,500	$173,800	
	1/1/2033	$140,000	$15,500		$635,000
2033/2034	7/1/2033		$12,700	$168,200	
	1/1/2034	$150,000	$12,700		$485,000
2034/2035	7/1/2034		$9,700	$172,400	
	1/1/2035	$160,000	$9,700		$325,000
2035/2036	7/1/2035		$6,500	$176,200	
	1/1/2036	$160,000	$6,500		$165,000
2036/2037	7/1/2036		$3,300	$169,800	
	1/1/2037	$165,000	$3,300	$168,300	$0

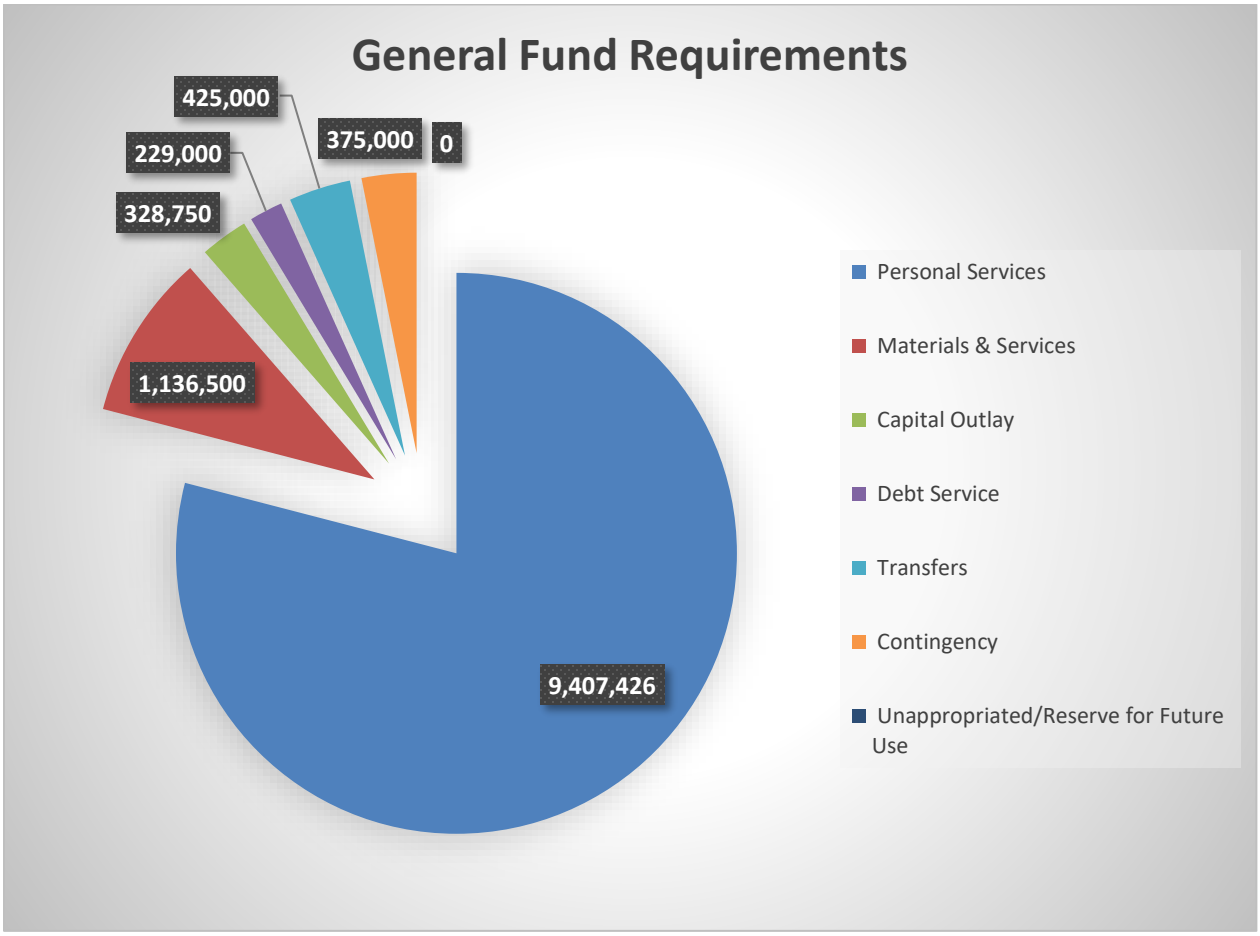
COLUMBIA RIVER FIRE AND RESCUE

ALL FUND REVENUE & EXPENDITURE SUMMARIES

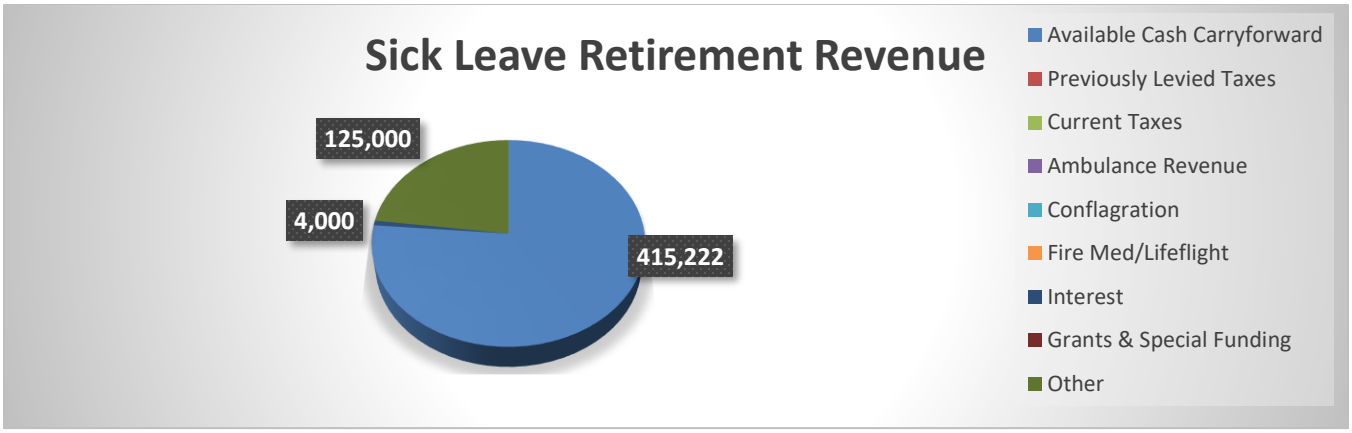
FISCAL YEAR 2021-22 PROPOSED BUDGET DOCUMENT



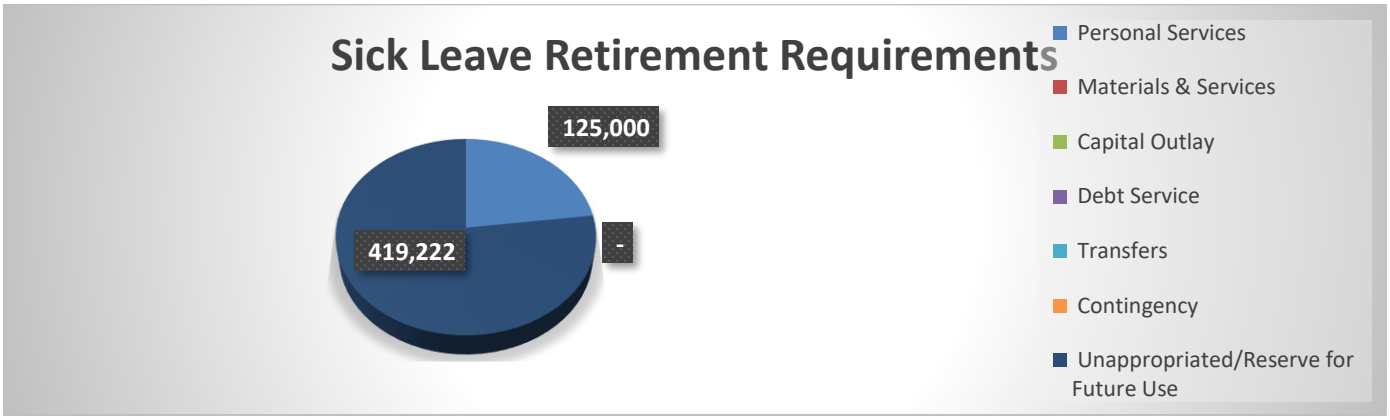
General Fund Revenue			**Total Budget**	
Available Cash Carryforward	1,596,876	52.26%	Available Cash Carryforward	3,055,519
Previously Levied Taxes	200,000	100.00%	Previously Levied Taxes	200,000
Current Taxes	7,690,000	100.00%	Current Taxes	7,690,000
Ambulance Revenue	1,650,000	100.00%	Ambulance Revenue	1,650,000
Conflagration	200,000	100.00%	Conflagration	200,000
Fire Med	60,000	100.00%	Fire Med	60,000
Interest	90,000	81.45%	Interest	110,500
Grants & Special Funding	100	0.01%	Grants & Special Funding	978,674
Other	414,700	46.20%	Other	897,700
Total	11,901,676	80.19%	Total	14,842,393



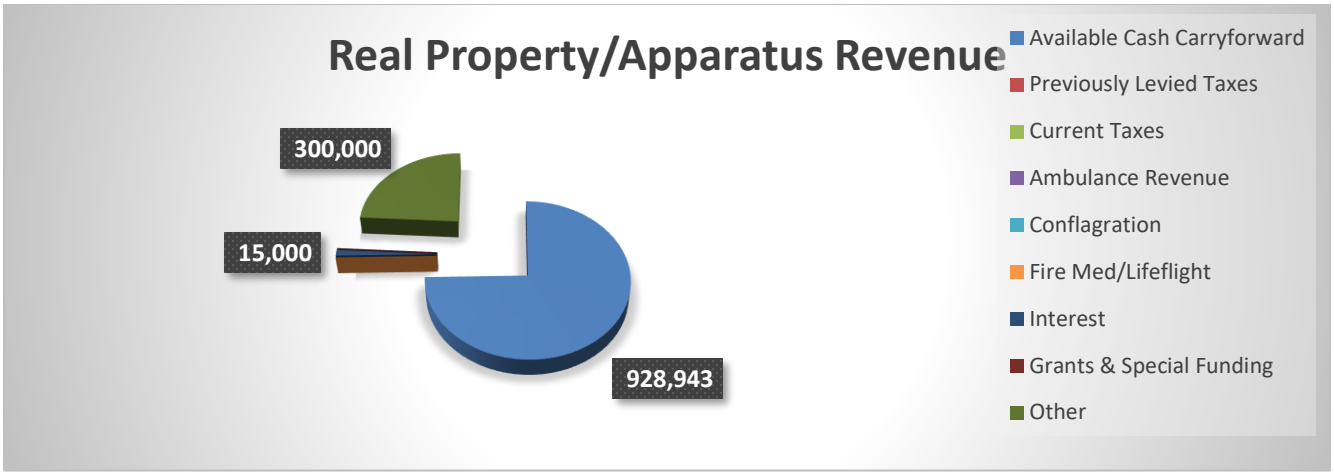
General Fund Requirements			Total Budget	
Personal Services	9,407,426	91.43%	Personal Services	10,289,722
Materials & Services	1,136,500	88.94%	Materials & Services	1,277,869
Capital Outlay	328,750	39.55%	Capital Outlay	831,159
Debt Service	229,000	81.06%	Debt Service	282,500
Transfers	425,000	89.47%	Transfers	475,000
Contingency	375,000	100.00%	Contingency	375,000
Unappropriated/Reserve for Future Use	-	0.00%	Unappropriated/Reserve for Future Use	1,311,143
Total	11,901,676	80.19%	Total	14,842,393



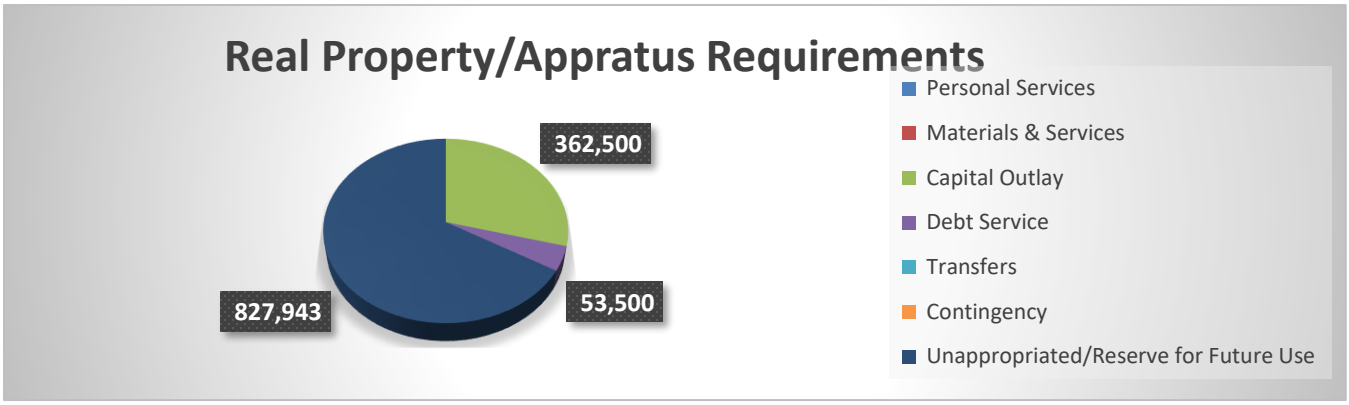
Sick Leave Retirement Revenue			**Total Budget**	
Available Cash Carryforward	415,222	13.59%	Available Cash Carryforward	3,055,519
Previously Levied Taxes	-	0.00%	Previously Levied Taxes	200,000
Current Taxes	-	0.00%	Current Taxes	7,690,000
Ambulance Revenue	-	0.00%	Ambulance Revenue	1,650,000
Conflagration	-	0.00%	Conflagration	200,000
Fire Med/Lifeflight	-	0.00%	Fire Med/Lifeflight	60,000
Interest	4,000	3.62%	Interest	110,500
Grants & Special Funding	-	0.00%	Grants & Special Funding	978,674
Other	125,000	13.92%	Other	897,700
Total	544,222		Total	14,842,393



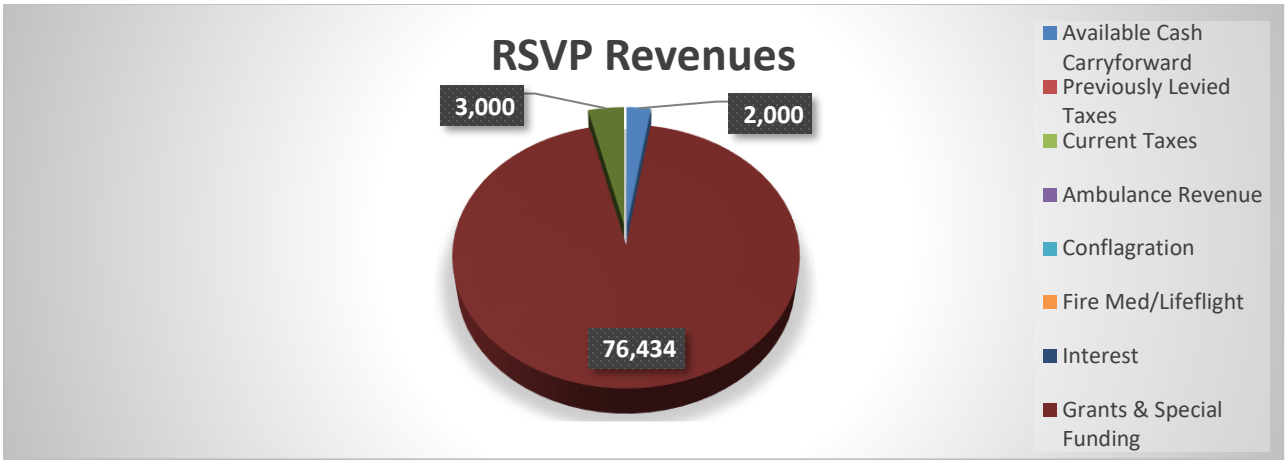
Sick Leave Retirement Requirements			**Total Budget**	
Personal Services	125,000	1.21%	Personal Services	10,289,722
Materials & Services	-	0.00%	Materials & Services	1,277,869
Capital Outlay	-	0.00%	Capital Outlay	831,159
Debt Service	-	0.00%	Debt Service	282,500
Transfers	-	0.00%	Transfers	475,000
Contingency	-	0.00%	Contingency	375,000
Unappropriated/Reserve for Future Use	419,222	31.97%	Unappropriated/Reserve for Future Use	1,311,143
Total	544,222		Total	14,842,393



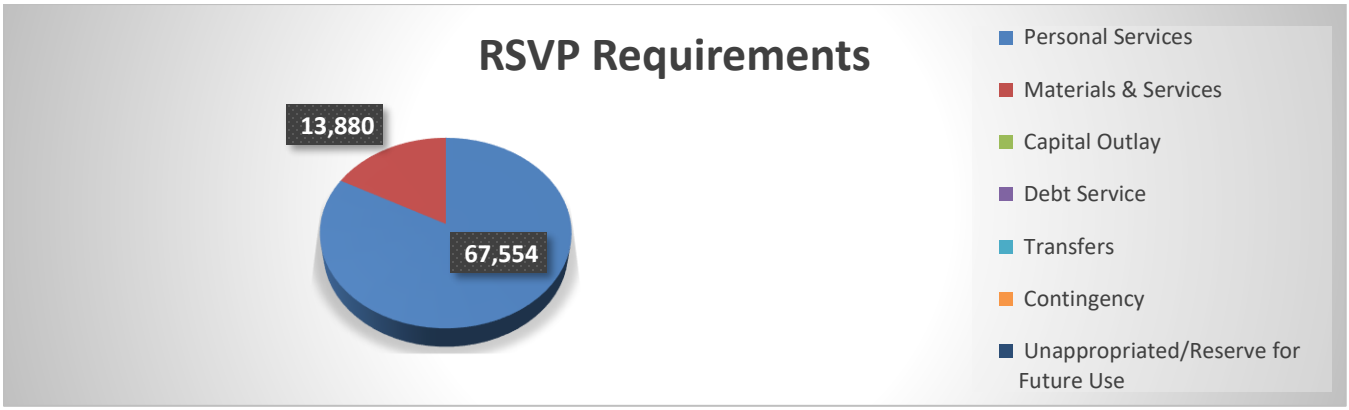
Real Property Apparatus Revenue			**Total Budget**	
Available Cash Carryforward	928,943	30.40%	Available Cash Carryforward	3,055,519
Previously Levied Taxes	-	0.00%	Previously Levied Taxes	200,000
Current Taxes	-	0.00%	Current Taxes	7,690,000
Ambulance Revenue	-	0.00%	Ambulance Revenue	1,650,000
Conflagration	-	0.00%	Conflagration	200,000
Fire Med/Lifeflight	-	0.00%	Fire Med/Lifeflight	60,000
Interest	15,000	13.57%	Interest	110,500
Grants & Special Funding	-	0.00%	Grants & Special Funding	978,674
Other	300,000	33.42%	Other	897,700
Total	1,243,943		Total	14,842,393



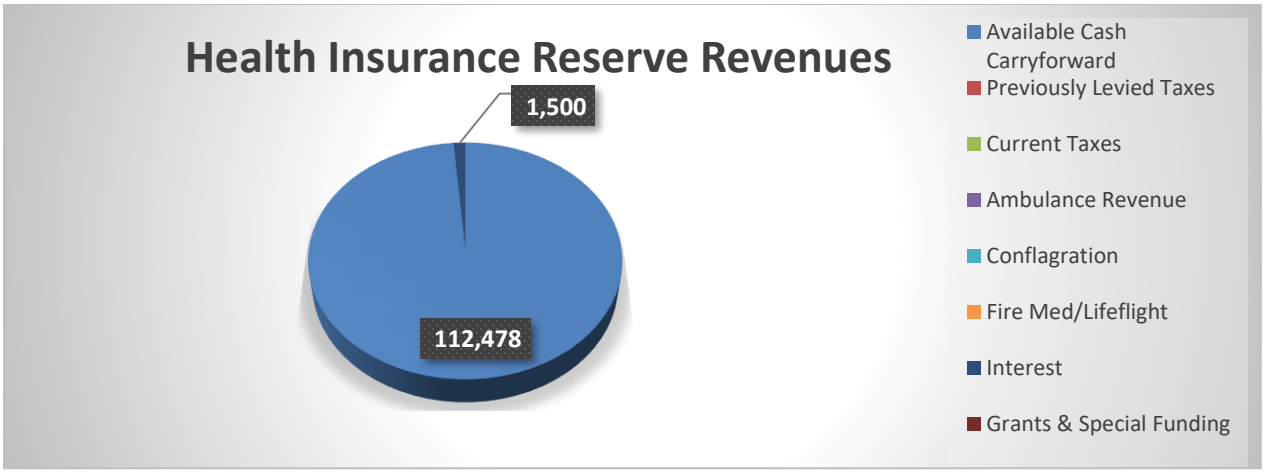
Real Property/Apparatus Requirements			**Total Budget**	
Personal Services	-	0%	Personal Services	10,289,722
Materials & Services	-	0%	Materials & Services	1,277,869
Capital Outlay	362,500	44%	Capital Outlay	831,159
Debt Service	53,500	19%	Debt Service	282,500
Transfers	-	0%	Transfers	475,000
Contingency	-	0%	Contingency	375,000
Unappropriated/Reserve for Future Use	827,943	63%	Unappropriated/Reserve for Future Use	1,311,143
Total	1,243,943		Total	14,842,393



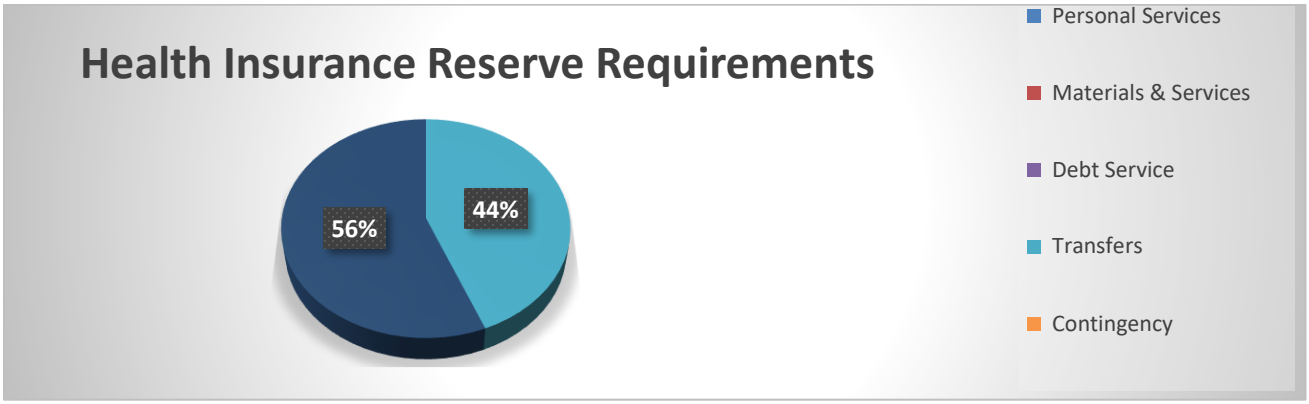
RSVP Revenues			**Total Budget**	
Available Cash Carryforward	2,000	0.07%	Available Cash Carryforward	3,055,519
Previously Levied Taxes	-	0.00%	Previously Levied Taxes	200,000
Current Taxes	-	0.00%	Current Taxes	7,690,000
Ambulance Revenue	-	0.00%	Ambulance Revenue	1,650,000
Conflagration	-	0.00%	Conflagration	200,000
Fire Med/Lifeflight	-	0.00%	Fire Med/Lifeflight	60,000
Interest	-	0.00%	Interest	110,500
Grants & Special Funding	76,434	7.81%	Grants & Special Funding	978,674
Other	3,000	0.33%	Other	897,700
Total	81,434		Total	14,842,393



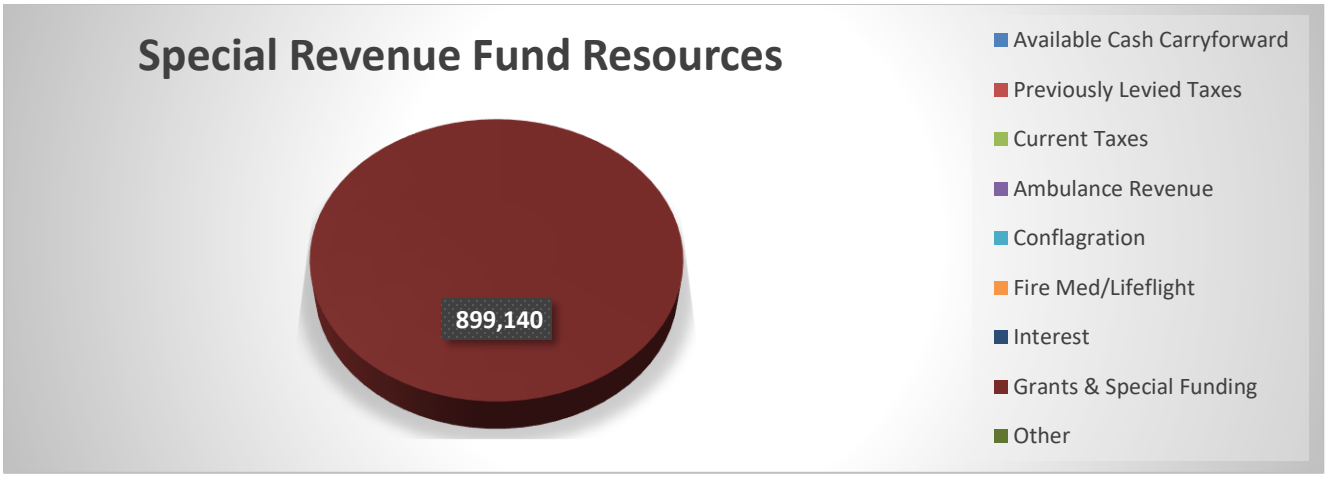
RSVP Requirements			**Total Budget**	
Personal Services	67,554	0.66%	Personal Services	10,289,722
Materials & Services	13,880	1.09%	Materials & Services	1,277,869
Capital Outlay	-	0.00%	Capital Outlay	831,159
Debt Service	-	0.00%	Debt Service	282,500
Transfers	-	0.00%	Transfers	475,000
Contingency	-	0.00%	Contingency	375,000
Unappropriated/Reserve for Future Use	-	0.00%	Unappropriated/Reserve for Future Use	1,311,143
Total	81,434		Total	14,842,393



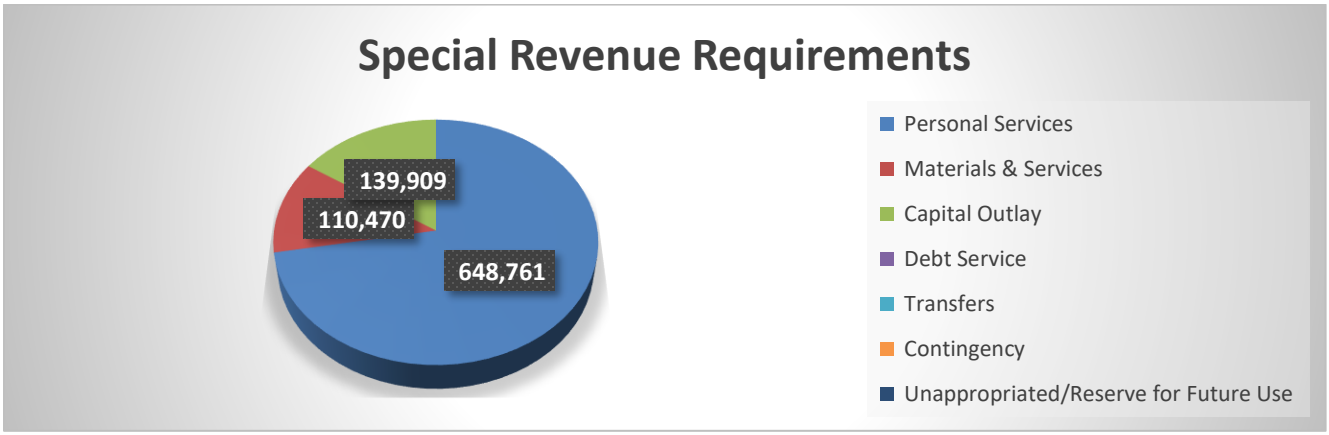
Health Insurance Reserve Revenue			**Total Budget**	
Available Cash Carryforward	112,478	3.68%	Available Cash Carryforward	3,055,519
Previously Levied Taxes	-	0.00%	Previously Levied Taxes	200,000
Current Taxes	-	0.00%	Current Taxes	7,690,000
Ambulance Revenue	-	0.00%	Ambulance Revenue	1,650,000
Conflagration	-	0.00%	Conflagration	200,000
Fire Med/Lifeflight	-	0.00%	Fire Med/Lifeflight	60,000
Interest	1,500	1.36%	Interest	110,500
Grants & Special Funding	-	0.00%	Grants & Special Funding	978,674
Other	-	0.00%	Other	897,700
Total	113,978		Total	14,842,393



Health Insurance Reserve Requirements			**Total Budget**	
Personal Services	-	0.00%	Personal Services	10,289,722
Materials & Services	-	0.00%	Materials & Services	1,277,869
Capital Outlay	-	0.00%	Capital Outlay	831,159
Debt Service	-	0.00%	Debt Service	282,500
Transfers	50,000	10.53%	Transfers	475,000
Contingency	-	0.00%	Contingency	375,000
Unappropriated/Reserve for Future Use	63,978	4.88%	Unappropriated/Reserve for Future Use	1,311,143
Total	113,978		Total	14,842,393

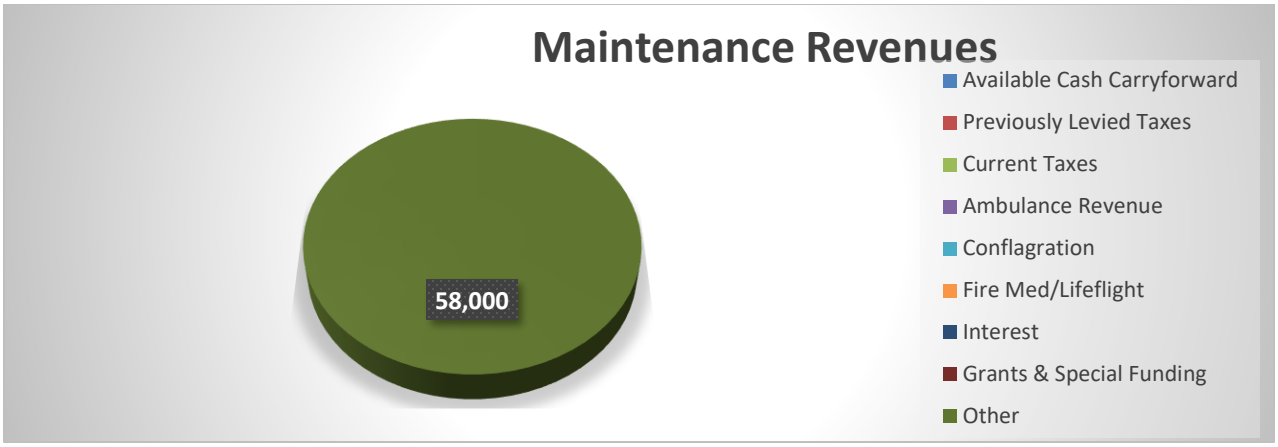


Special Revenue Fund Resources				
Available Cash Carryforward	-	0.00%	Available Cash Carryforward	3,055,519
Previously Levied Taxes	-	0.00%	Previously Levied Taxes	200,000
Current Taxes	-	0.00%	Current Taxes	7,690,000
Ambulance Revenue	-	0.00%	Ambulance Revenue	1,650,000
Conflagration	-	0.00%	Conflagration	200,000
Fire Med/Lifeflight	-	0.00%	Fire Med/Lifeflight	60,000
Interest	-	0.00%	Interest	110,500
Grants & Special Funding	899,140	91.87%	Grants & Special Funding	978,674
Other	-	0.00%	Other	897,700
Total	899,140			14,842,393

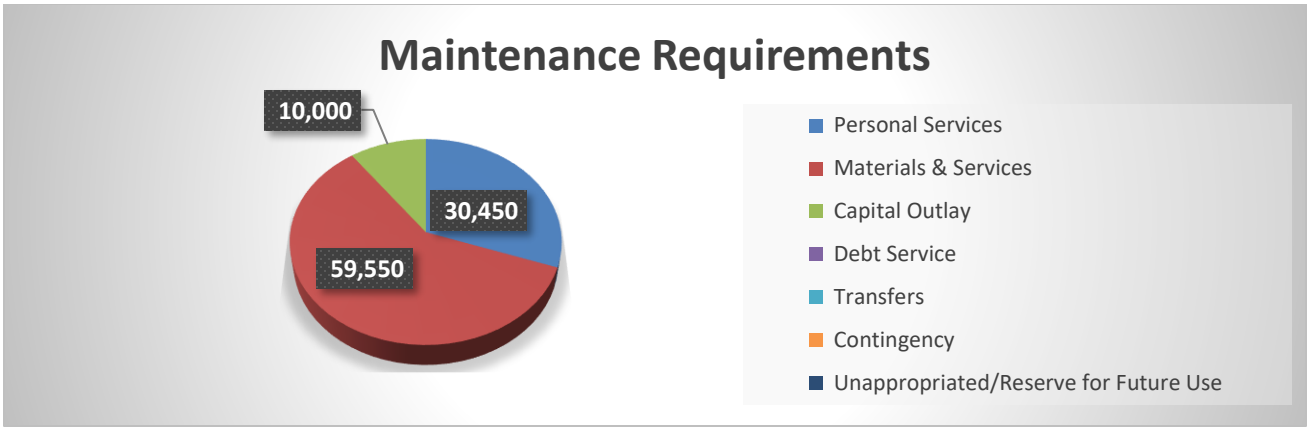


Special Revenue Requirements			**Total Budget**	
Personal Services	648,761	6.30%	Personal Services	10,289,722
Materials & Services	110,470	8.64%	Materials & Services	1,277,869
Capital Outlay	139,909	16.83%	Capital Outlay	831,159
Debt Service	-	0.00%	Debt Service	282,500
Transfers	-	0.00%	Transfers	475,000
Contingency	-	0.00%	Contingency	375,000
Unappropriated/Reserve for Future Use	-	0.00%	Unappropriated/Reserve for Future Use	1,311,143
Total	899,140		Total	14,842,393

	Community Paramedic	SAFER 2019	SAFER 2020	Exhaust Grant Req	SAFER Staffing Req	OSFM Grant	Total Grants
Salaries	75,300	45,000	33,254		222,696		376,250
Grant Admin	7,500	5,000					12,500
Benefits	44,430	30,000			160,581		235,011
							-
Training	5,000	31,000	10,000				46,000
Medical Supplies	5,000		10,000				15,000
Office	770	4,000					4,770
Other		25,000	32,800			5,900	63,700
							-
Software Licence	6,000						6,000
							-
Capital				90,909		49,000	139,909



Maintenance Revenues			**Total Budget**	
Available Cash Carryforward	-	0.00%	Available Cash Carryforward	3,055,519
Previously Levied Taxes	-	0.00%	Previously Levied Taxes	200,000
Current Taxes	-	0.00%	Current Taxes	7,690,000
Ambulance Revenue	-	0.00%	Ambulance Revenue	1,650,000
Conflagration	-	0.00%	Conflagration	200,000
Fire Med/Lifeflight	-	0.00%	Fire Med/Lifeflight	60,000
Interest	-	0.00%	Interest	110,500
Grants & Special Funding	-	0.00%	Grants & Special Funding	978,674
Other	58,000	6.46%	Other	897,700
Total	100,000		Total	14,842,393



Maintenance Requirements			**Total Budget**	
Personal Services	30,450	0.30%	Personal Services	10,289,722
Materials & Services	59,550	4.66%	Materials & Services	1,277,869
Capital Outlay	-	0.00%	Capital Outlay	831,159
Debt Service	-	0.00%	Debt Service	282,500
Transfers	-	0.00%	Transfers	475,000
Contingency	-	0.00%	Contingency	375,000
Unappropriated/Reserve for Future Use	-	0.00%	Unappropriated/Reserve for Future Use	1,311,143
Total	90,000		Total	14,842,393

COLUMBIA RIVER FIRE

AND RESCUE

ALL-FUNDS

REVENUE & EXPENDITURE

DETAIL

FISCAL YEAR 2021-22 PROPOSED BUDGET DOCUMENT

General Fund Revenue

Fiscal Year 2021-22

Revenue

Account	Description	History Actual FY 2018-19	History Actual FY 2019-20	Current Adopted FY 2020-21	Current Proposed FY 2021-22	As Adjusted By Budget Committee
00-00-0000	Available Cash On Hand	1,754,532	2,000,000	2,450,000	1,600,000	
00-00-4000	Prior Taxes	359,865	240,542	242,000	200,000	
00-00-4010	Current Year Taxes	6,682,290	7,232,035	7,300,000	7,686,876	
00-00-4020	Interest Earned	95,528	89,231	95,000	90,000	
00-00-4030	Donations & Grants	2,329	200	-	-	
00-00-4040	Ambulance Revenue	1,565,017	1,625,847	1,500,000	1,650,000	
00-00-4060	Fire-Med Revenue	56,570	62,622	54,000	60,000	
00-00-4070	Lifeflight Revenue	41,530	45,470	42,000	-	
00-00-4100	Address Sign Revenue	508	515	400	2,000	
00-00-4110	Sale of Equipment & Propert	21,701	46,210	40,000	129,000	
00-00-4120	Royalties & Rights	15,878	49,259	15,000	15,000	
00-00-4130	Training Revenue	7,651	17,000	5,000	-	
00-00-4140	Fines & Billable Response	-	-	-	-	
00-00-4150	Public Education Donations	131	4,565	4,500	100	
00-00-4160	Fire Service Agreements	6,911	6,479	6,500	7,500	
00-00-4170	Conflagration Revenue	415,993	102,744	200,000	200,000	
00-00-4200	Miscellaneous Revenue	17,286	24,932	1,000	170,000	
00-00-4205	3rd Party Contract Billing	32,602	36,169	40,000	41,200	
00-00-4999	Transfers In					
	Real Property Apparatus	-				
	Sick Leave/Retirement	-				
	Health Insurance Reserve Fund	-		40,000	50,000	
		11,076,322	11,583,820	12,035,400	11,901,676	

General Fund Revenue

Fiscal Year 2021-22

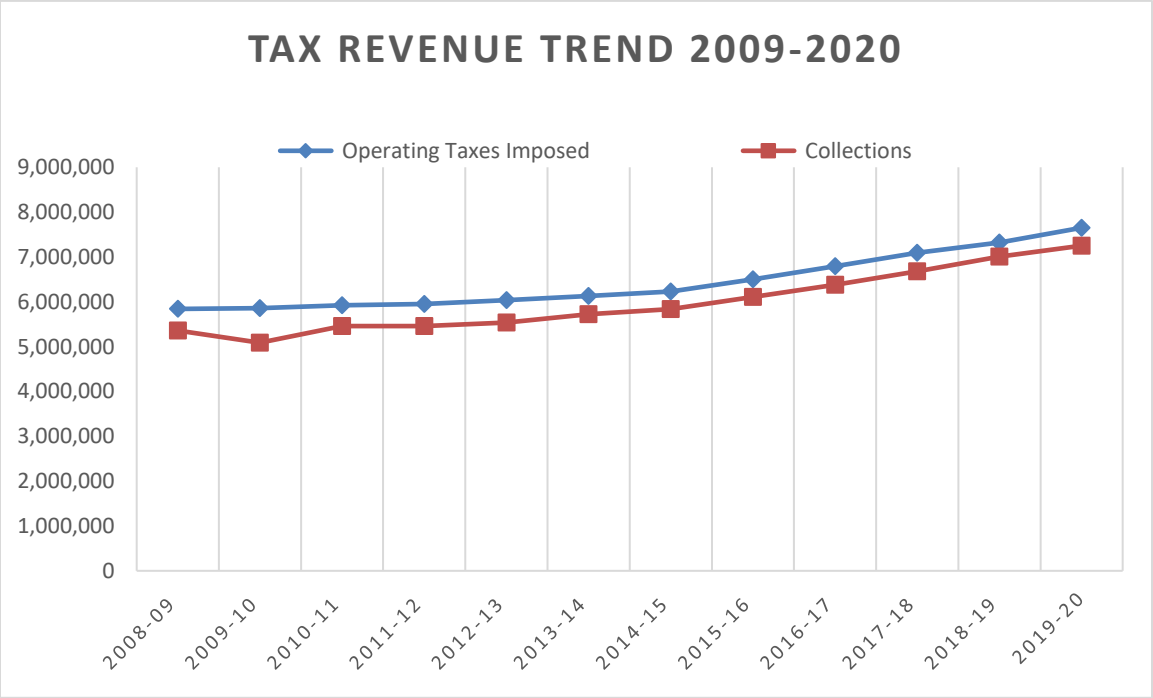
TAXING DISTRICT: Columbia River Fire & Rescue				TAX YEAR 2021-22 ESTIMATED	
Property Type	**Current AV**	**Other Adj**	**Exemptions**	**New Value**	**Estimated AV**
Real:					
City Residential	$1,090,723,330		$5,557,873	$12,499,940	$1,097,665,397
Rural Residential	$1,028,141,780		$5,650,985	$10,302,830	$1,032,793,625
Commercial/Industrial	$194,770,523	$17,461,630		$1,387,790	$213,619,943
State Industrial	$245,375,138		$17,895,597	$32,897,920	$260,377,461
Odd lot	$93,560			$500	$94,060
Mulit-Family	$28,569,439		$5,526,166	$5,365,210	$28,408,483
Personal:					$-
Man Struct	$16,598,158		$234,048		$16,364,110
Recreational	$182,400				$182,400
Business	$53,349,781		$27,228		$53,322,553
Specially Assessed	$3,385,527				$3,385,527
Utility:	$148,821,330				$148,821,330
SUBTOTAL	**$2,810,010,966**	**$17,461,630**	**$34,891,897**	**$62,454,190**	**$2,855,034,889**
LESS UR EXCESS					$37,716,293
OTHER ADJUSTMENTS					$-
RATE VALUE					$2,817,318,596
RATE					$0.00297310
MEASURE 5 COMPRESSION					$20,484
ESTIMATED REVENUE					**$8,355,686**

Other Adjustments:
Cascade Tissue Expired EX, St. Helens Place Apartments complete
Expired EZ for Rightline

Estimated Tax to be received after discount + 94.5% Collection
$7,690,824

Property Taxes & Values

Fiscal Year	Actual Value (Includes Urban Renewal Value)	Operating Taxes Imposed	Collections	%
2008-09	1,987,598,973	5,840,500	5,359,872	91.8%
2009-10	1,995,140,174	5,857,220	5,087,329	86.9%
2010-11	2,017,385,655	5,925,154	5,456,056	92.1%
2011-12	2,027,645,587	5,947,536	5,461,097	91.8%
2012-13	2,057,838,540	6,036,657	5,536,353	91.7%
2013-14	2,091,096,292	6,131,112	5,721,164	93.3%
2014-15	2,123,300,664	6,227,558	5,834,608	93.7%
2015-16	2,272,500,568	6,500,144	6,110,794	94.0%
2016-17	2,372,088,498	6,796,233	6,382,305	93.9%
2017-18	2,410,893,523	7,093,544	6,676,153	94.1%
2018-19	2,491,596,234	7,318,251	7,007,387	95.8%
2019-20	2,630,718,065	7,650,356	7,250,903	94.8%



Top Taxpayers for Columbia River Fire & Rescue 2020

Business Name	Tax Amount	Assessed Value	RMV
US Gypsum	1,143,917	70,252,930	70,252,930
Dyno Nobel	696,949	54,640,800	54,640,800
Portland General Electric	584,384	45,894,000	45,894,000
Cascades Tissue Group	572,128	49,974,710	49,974,710
Columbia River PUD	394,180	31,207,500	31,207,500
NW Natural Gas	321,938	23,447,000	23,447,000
CenturyLink	170,841	11,959,000	11,959,000
Armstrong World Industries	136,294	9,288,660	9,288,660
Letica Corp	133,341	9,073,460	9,206,430
1771 Columbia Blvd LLC	124,935	8,405,923	13,140,801
Pacific Stainless	122,437	8,344,290	8,344,290
Port of St. Helens	119,141	8,095,310	10,396,640
Foss Maritime Co	116,165	6,816,000	6,816,000
Comcast Corp	113,450	8,007,000	8,007,000
Clatskanie PUD	107,286	7,279,000	7,279,000
Teevin Investment Co	104,856	6,152,400	6,152,400
Knife River Corp-North	102,498	6,370,033	7,821,830
ORPET	100,712	6,863,720	6,863,720
Columbia Commons LLC	100,698	6,699,370	11,457,750
Wal-Mart Real Estate	97,309	6,628,840	6,658,360

General Fund Personal Services

Fiscal Year 2021-22

GENERAL FUND REQUIREMENTS

Account	Description	History Actual FY 2018-19	History Actual FY 2019-20	Current Adopted FY 2020-21	Current Proposed FY 2021-22	As Adjusted by By Budget Committee
00-10-5000	Base Wages	3,906,319	3,826,798	4,644,924	5,030,000	
00-10-5100	Overtime	339,407	342,173	410,000	525,000	
00-10-5130	Acting Lieutenant	10,591	13,621	25,000	15,000	
00-10-5135	FLSA	32,438	41,540	50,374	48,838	
00-10-5140	Longevity	9,125	8,230	-		
00-10-5145	EMT Differentials & Recertification	261,941	275,683	300,572	282,000	
00-10-5146	Mechanics On-Call	-	5,014	5,200	5,200	
00-10-5150	Volunteer Reimbursement	5,000	5,000	5,000	5,000	
00-10-5155	Length of Service	12,500	12,000	12,500	10,225	
00-10-5160	Conflagration	139,826	44,581	150,000	125,000	
00-10-5200	FICA	365,857	346,367	435,713	465,562	
00-10-5205	PERS	940,344	1,127,353	1,094,818	1,222,301	
00-10-5210	Unemployment	3,400	10,388	15,324	25,000	
00-10-5215	Workers Comp	79,672	112,927	120,000	130,000	
00-10-5220	Life Insurance	4,594	3,689	5,150	4,000	
00-10-5225	Medical Insurance	1,135,950	1,169,960	1,499,000	1,380,000	
00-10-5230	Disability Insurance	13,305	16,380	17,021	19,000	
00-10-5235	Employee Asst Program	2,730	2,184	2,484	2,500	
00-10-5240	PEHP	70,832	66,793	85,000	95,300	
00-10-5300	Directors Reimbursement	520	1,823	5,000	2,500	
00-10-5350	Retirement/Recognition	4,960	1,051	2,500	5,000	
00-10-5400	Sickleave/Retirement Payout	75,000	-	-	10,000	
	TOTAL PS REQUIREMENTS	7,414,311	7,433,556	8,885,580	9,407,426	

General Fund Personal Services

Fiscal Year 2021-22

Pay Rate Changes-Gross	FY 2021	Proposed FY 2021-22	Change	Description
Firefighter Base Rates	2,321,569	2,583,188	261,619	2.5% COLA & Step Increases
Company Officer Base Rates	882,306	952,819	70,513	2.5% COLA
EMS Only Base Rate	238,342	260,249	21,907	2.5% COLA & Step Increases
Chief Officer Base Rates	807,567	1,147,499	339,932	Battalion Chief, FM, FC Full Year
Maintenance Staff Base Rates	114,300	105,444	-8,856	Cost Shared with Maint Fund
Admin/Other Staff Base Rates	291,582	279,061	-12,521	CP Funding Secured 100%

Medical Insurance

Insurance Premium: Employees	$1,283,964
Insurance Premium: COBRA	$15,072
MERP Contribution	$120,000
HRA-Veba Contribution	$62,400

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Annual Premium	794,401	923,918	989,928	966,415	1,039,616	982,140	1,006,539
MERP	45,099	46,508	35,947	45,619	48,531	69,273	75,411
HRA-Veba	44,000	44,000	42,750	41,000	43,500	52,900	54,000
Total	883,501	1,014,426	1,068,625	1,053,033	1,131,647	1,104,313	1,135,950

General Fund Materials & Services

Fiscal Year 2021-22

GENERAL FUND
Materials & Services

Account	Description	History Actual FY 2018-19	History Actual FY 2019-20	Current Adopted FY 2020-21	Proposed FY 2021-22	As Adjusted By Budget Committee
00-20-6000	Vehicle Maintenance	191,352	150,596	168,731	180,000	
00-20-6010	Station Maintenance	55,350	62,480	137,501	46,800	
00-20-6015	Utilities	114,916	128,456	121,900	125,000	
00-20-6020	Administrative	39,190	31,401	40,176	35,000	
00-20-6025	Training & Travel	34,708	29,886	51,496	56,600	
00-20-6026	Promotional Training & Travel	1,549	4,592	5,000	7,500	
00-20-6030	Uniforms & PPE	77,044	64,003	61,419	85,000	
00-20-6032	Volunteer Recruitment/Retention	16,074	10,397	10,000	10,000	
00-20-6035	Interest/Bank Charges	8,235	7,637	10,000	10,300	
00-20-6040	Physical Fitness	7,996	2,400	5,000	7,500	
00-20-6045	Firefighting Equipment	29,163	24,179	39,100	23,000	
00-20-6050	Medical Supplies	99,903	96,077	120,828	150,000	
00-20-6100	Radio Equipment	15,288	5,978	20,000	10,000	
00-20-6105	Breathing Apparatus	8,617	1,566	20,000	15,000	
00-20-6115	District Mapping/Address Signs	200	2,388	2,000	1,500	
00-20-6200	Fire Prevention	2,500	1,062	2,500	5,000	
00-20-6205	Fire Investigations	3,983	2,679	4,332	5,000	
00-20-6210	Public Education	6,087	10,196	10,000	10,000	
00-20-6215	Life Flight Memberships	42,445	46,020	42,000	-	
00-20-6300	Conflagration	1,746	841	15,000	10,000	
00-20-6900	Miscellaneous Expenses	-	352	-	-	
	TOTAL Expenditures	756,346	683,185	886,983	793,200	

General Fund Materials & Services

Fiscal Year 2021-22

Detailed Explanation

Vehicle Maintenance		
Fuel	80,000	
Parts & Supplies	100,000	180,000
Station Maintenance		
Building Maintenance & Supply	31,800	
LBTC Maintenance	7,500	
Doors & Heat	7,500	46,800
Utilities		
Electric	33,000	
Communications	45,000	
Water	20,000	
Natural Gas	14,000	
Alarm Systems	2,000	
Garbage	11,000	125,000
Administrative		
Background Checks/Fingerprints	2,000	
Dues, Subscription & Membership fees	12,000	
Postage & Shipping	8,500	
Office Supplies, Printing, Technology	12,000	
Meetings: Koffee Klatsch, CEPA,FDB	500	35,000
Training & Travel		
Blue Card & Target Solutions Software	16,000	
PHTLS, ACLS	15,000	
EVT, EMS Billing, Other	20,600	
Administrative Training	5,000	56,600
Promotional Training & Travel		
50% Tuition Reimbursement	7,500	7,500
Uniforms & PPE		
Screen Printing/Embroidery/Alterations	7,500	
Boots	12,500	
Uniforms	32,500	
Turnouts/PPE	32,500	85,000
Volunteer Recruitment/Retention		
Recruit Academy Support	2,500	
Recruitement/Retention Activities	5,000	
Mileage, Fitness, Child Care	2,500	10,000
Interest/Bank Charges		
Monthly Charges	10,300	10,300

Physical Fitness		
Equipmen Replacement	7,500	7,500
Firefighting Equipment		
Batteries	5,000	
Small Tools, Maintenance	8,000	
Hose, Foam, Other Needs	10,000	23,000
Medical Supplies		
Life Assist & Pharmacueticals	115,000	
Oxygen & Waste Disposal	15,000	
Equipment Maintenance & Supplies	20,000	150,000
Radio Equipment		
Radio Maintenance & Replacement	10,000	10,000
Breathing Apparatus		
Air samples, hydrotesting, maint	7,500	
Replacment/Add'l Stock	7,500	15,000
District Mapping/Address Signs		
Address Sign Stock	1,500	1,500
Fire Prevention		
Hydrant Testing	1,250	
Fire Code	1,250	
Inspections/Maintenance	2,500	5,000
Fire Investigation		
Supplies	3,500	
Dues & Memberships	1,500	5,000
Public Education		
Fire Med	7,500	
Education Materials/Outreach	2,500	
Conflagration		
Place holder for potential expenses	15,000	15,000

General Fund Contractual Services

Fiscal Year 2021-22

GENERAL FUND
Contractual Services

Account	Description	History Actual FY 2018-19	History Actual FY 2019-20	Adopted FY 2020-21	Proposed FY 2021-22	Current As Adjusted By Budget Committee
00-30-7000	Contractual Services - Audit	14,100	10,000	16,800	16,000	
00-30-7005	Contractual Services - Legal	4,389	5,994	21,000	15,000	
00-30-7010	Contractual Services - Service Contracts	111,260	152,140	189,258	126,000	
00-30-7015	Contractual Services - I.T. Service	33,493	49,933	43,979	45,000	
00-30-7020	Contractual Services - Office Assistant	21,132	9,085	-	-	
00-30-7021	Contractual Services - Shop Maintenance	-	-	-	-	
00-30-7030	Contractual Services - District Physician Adviso	19,920	21,710	25,000	24,000	
00-30-7035	Contractual Service - Hose & Ladder Testing	1,079	1,213	13,780	14,000	
00-30-7040	Contractual Services - PPE Care	2,018	9,397	10,000	10,000	
00-30-7045	Contractual Services - Property Lease	1,300	1,300	1,300	1,300	
00-30-7050	Contractual Services - Liability Insurance	66,049	74,820	82,220	90,000	
00-30-7055	Contractual Services - Legal Notices	5,244	805	1,200	1,000	
00-30-7060	Contractual Services - Civil Service	1,382	1,073	1,000	1,000	
	TOTAL Expenditures	281,366	337,469	405,537	343,300	

General Fund Contractual Services

Fiscal Year 2021-22

Detailed Explanation

Audit Services		
Pauly, Rogers & Co (Cost +3%)	16,000	16,000
Legal Services		
CRD Labor Law	10,000	
Speer, Hoyt-General	5,000	15,000
Service Contracts		
Finance/Billing Software Support	10,000	
CAD/Tech Licensing	45,000	
Office Machines	7,500	
Physicals/Immunizations	20,000	
Miscellaneous Contracts	20,000	
Preventative Equipment Maint	23,500	126,000
IT Services		
IT Managed Service	45,000	45,000
District Physician Advisor		
Per Contract	24,000	24,000
Hose & Ladder Testing		
Per Contract	14,000	14,000
PPE Care		
NFPA Compliance	10,000	10,000
Property Lease		
Columbia City Bay Space	1,200	
Fairgrounds	100	1,300
Liability Insurance		
Liability	83,500	
Crime	1,500	
Life & Accident	5,000	90,000
Legal Notices		
Budget Publications	500	
Election Expenses	500	1,000
Civil Service		
Chief Examiner Costs	1,000	1,000

General Fund Capital Outlay

Fiscal Year 2021-22

Captial Outlay

		History			Current	
		Actual	Actual	Adopted	Proposed	As Adjusted by
Account	**Description**	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Budget Committee
00-40-8000	Capital Outlay - Administrative	19,051	3,701	21,000	-	
00-40-8005	Capital Outlay - Building Improve	51,166	146,554	234,300	125,000	
00-40-8010	Capital Outlay - Equipment	55,988	88,289	82,000	67,000	
00-40-8015	Capital Outlay - Apparatus	296,466	37,575	500,000	136,750	
00-40-8020	Capital Outlay - Breathing Apparatus	-	-	-		
00-40-8025	Capital Outlay - Tools	-	-	-		
	TOTAL Capital Outlay Expenditure	422,671	276,119	837,300	328,750	

Detailed Explanation

Capital Outlay - Building Improvements		
Facility Improvements	91,000	
LBTC Lighting	14,000	
LBTC Grant Match	20,000	125,000
Capital Outlay - Equipment		
Firefighting Tools & Equipment	67,000	67,000
Capital Outlay - Apparatus		
Battalion Chief Staff Vehicle	44,000	
Heavy Brush/Rescue Vehicle	54,000	
Vehicle Build	38,750	136,750

General Fund Miscellaneous Expenditures

Fiscal Year 2021-22

GENERAL FUND
Miscellaneous

Accounts	Description	History Actual FY 2018-19	History Actual FY 2019-20	Current Adopted FY 2020-21	Current Proposed FY 2021-22	As Adjusted by Budget Committee
00-50-9000	Debt Service Principal	216,612	174,694	270,000	229,000	
00-50-9500	Contingency Funds	-	-	375,000	375,000	
	Transfer Out:					
00-50-9999	Sick Leave/Retirement Reser	100,000	125,000	125,000	125,000	
00-50-9999	Tax Anticipation Notes					
00-50-9999	Real Property/Apparatus Res	250,000	250,000	250,000	300,000	
00-50-9999	Health Insurance Reserve	-				
	TOTAL Expenditures	566,612	549,694	1,020,000	1,029,000	

GENERAL FUND EXPENDITURES SUMMARY	Proposed FY 2021-22
PERSONAL SERVICES	9,407,426
MATERIALS & SERVICES	793,200
CONTRACT SERVICES	343,300
CAPITAL OUTLAY	328,750
MISC EXPENDITURES	1,029,000
TOTAL GF EXPENDITURES	11,901,676
TOTAL GF REVENUES	11,901,676

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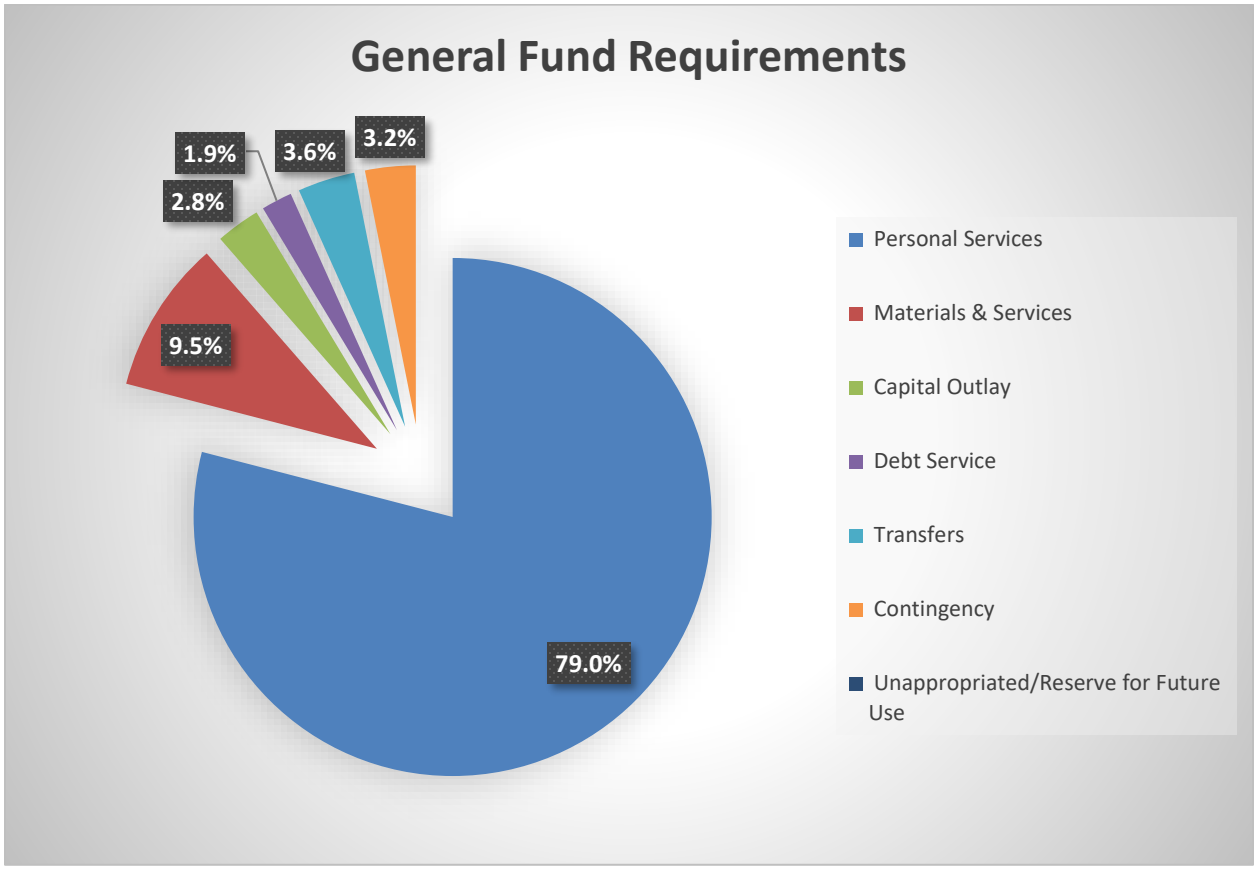

General Fund Requirements
1.9%
3.6%
3.2%
2.8%
9.5%
79.0%
Personal Services
Materials & Services
Capital Outlay
Debt Service
Transfers
Contingency
Unappropriated/Reserve for Future Use

Sick Leave Retirement Fund Revenues & Expenditures

Fiscal Year 2021-22

RESERVE FUND
SICK LEAVE RETIREMENT RESERVE
Revenues

Account	Description	History Actual FY 2018-19	History Actual FY 2019-20	Current Adopted FY 2020-21	Current Proposed FY 2021-22	As Adjusted By Budget Committee
01-00-0000	Available Cash On Hand	181,657	286,289	343,200	415,222	
01-00-4020	Interest Earned	4,632	5,581	5,000	4,000	
01-00-4999	Transfers In	100,000	100,000	125,000	125,000	
	TOTAL Sick Leave/Retirement Revenue	286,289	391,870	473,200	544,222	

Expenditures

Account	Description	History Actual FY 2018-19	History Actual FY 2019-20	Current Adopted FY 2020-21	Current Proposed FY 2021-22	
01-10-5400	Sick Leave/Retirement Payout	55,433	-	65,000	125,000	
01-50-9999	Transfers to General Fund	-	-	-	-	
	TOTAL SL&R Expenditures	55,433	-	65,000	125,000	
	Reserved for Future Expenditure	230,856	391,870	408,200	419,222	
	Fund Total	286,289	391,870	473,200	544,222	

Employee Longevity at 7/1/2021
Age 50 with 25 years of service

Hire Date	Yrs of Svc w/ CRFR	Position
3/9/1995	26.00	FF 4
7/31/1995	26.00	FF 4
8/29/1995	26.00	Battalion Chief
10/10/1997	24.00	Battalion Chief
1/14/1998	23.00	FF4
11/15/1999	22.00	Lieutenant
10/16/2000	21.00	FF4
2/18/2002	19.00	Lieutenant
9/23/2002	19.00	FF4
3/3/2003	18.00	FF4
4/1/2004	17.00	Battalion Chief
10/18/2004	17.00	FF 4

Real Property, Building & Equipment Fund Revenues & Expenditures

Fiscal Year 2021-22

RESERVE FUND
REAL PROPERTY, BLDG & EQUIPMENT
Revenues

		History		Current		
Account	**Description**	Actual FY 2018-19	Actual FY 2019-20	Adopted FY 2020-21	Proposed FY 2020-21	As Adjusted by Budget Committee
02-00-0000	Available Cash On Hand	547,914	811,357	1,205,000	928,943	
02-00-4020	Interest Received	13,443	14,900	20,000	15,000	
02-00-4999	Transfers From Other Funds	250,000	417,105	408,100	300,000	
	Total Revenues	811,357	1,243,362	1,633,100	1,243,943	

Expenditures

		History		Current		
Account	**Description**	Actual FY 2018-19	Actual FY 2019-20	Adopted FY 2020-21	Proposed FY 2020-21	As Adjusted by Budget Committee
02-40-8015	Capital Outlay-Apparatus	181,359	-	200,000	279,000	
02-40-8010	Capital Outlay - Equipment	-	-	361,457	83,500	
02-50-9000	Debt Service Principal	-	-	53,500	53,500	
02-50-9005	Debt Service Interest	-	-			
02-50-9999	Transfers Out	-	-			
	TOTAL Expenditures	181,359	-	614,957	416,000	
	Reserved for Future Expenditure	629,998	1,243,362	1,018,143	827,943	
	Fund Total	811,357	1,243,362	1,633,100	1,243,943	

Apparatus Purchase & Reserve Plan

FY 2021

Down Payment 2 Fire Engines	(200,000)
Monitors Purchase	(361,457)
Debt Service Payment 2 Fire Engines	(53,500)
Interfund Transfers	375,000
Interest Allocation	20,000
Estimated Ending Balance 6/30/2021	**985,043**

FY 2022

Ventilators Purchase	(83,500)
Ambulance Purchase	(225,000)
Brush Unit Purchase	(54,000)
Interfund Transfers	300,000
Interest Allocation	15,000
Estimated Ending Balance 6/30/2022	**937,543**

Tax Anticipation Notes Reserve Fund Revenues & Expenditures

Fiscal Year 2021-22

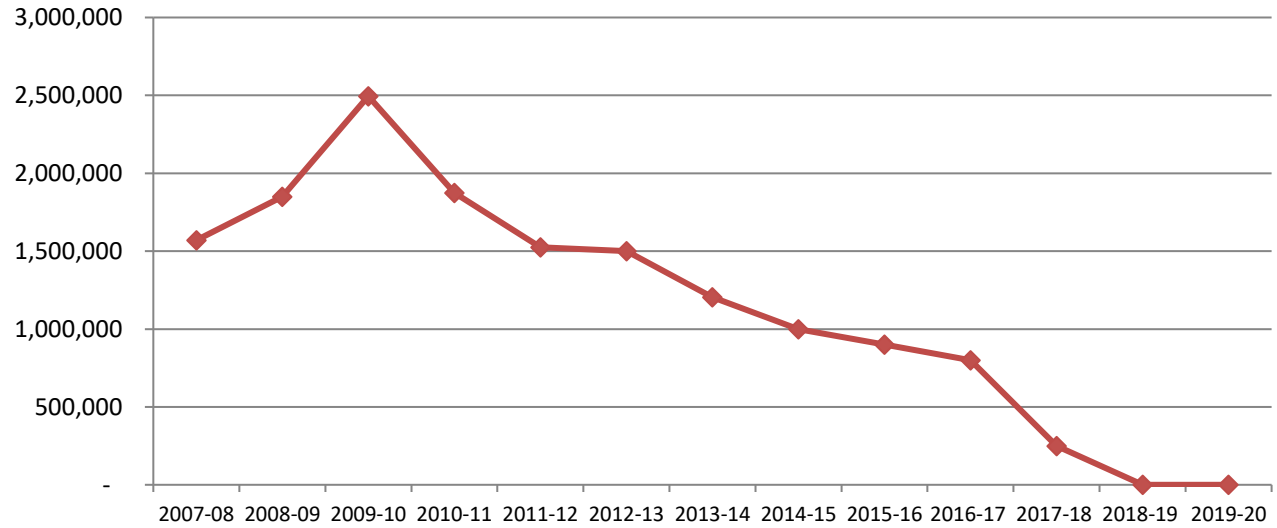
SPECIAL FUND
TAX ANTICIPATION NOTES RESERVE
Revenues

		History		Current		
Account	**Description**	Actual FY 2018-19	Actual FY 2019-20	Adopted FY 2020-21	Proposed FY 2021-22	As Adjusted by Budget Committee
03-00-0000	Available Cash On Hand	63,537	-	-	-	
03-00-4020	Interest Earned	80	63	-	-	
03-00-4180	Lease Proceeds-TANS	-	-	-	-	
03-00-4999	Transfers In	-				
	Total Tax Anticipation Notes Revenue	63,617	63	-	-	

Expenditures

		History		Current		
Account	**Description**	Actual FY 2018-19	Actual FY 2019-20	Adopted FY 2020-21	Proposed FY 2021-22	As Adjusted by Budget Committee
03-50-9000	TANS Principal	-	-	-	-	
03-50-9005	TANS Interest	-	-	-	-	
03-20-6032	Bank Fees	-	-	-	-	
03-50-9999	Transfer Out					
	TOTAL TANS EXPENDITURES	-	-	-	-	
	Fund Total	63,617	63	-	-	

10-Year Borrowing Trend



Health Insurance Reserve Fund Revenues & Expenditures

Fiscal Year 2021-22

RESERVE FUND
HEALTH INSURANCE RESERVE
Revenues

Account	Description	History Actual FY 2018-19	History Actual FY 2019-20	Current Adopted FY 2020-21	Current Proposed FY 2021-22	As Adjusted by Budget Committee
06-00-0000	Available Cash on Hand	105,603	108,498	111,200	112,478	
06-00-4020	Interest Earned	2,895	2,490	2,800	1,500	
06-00-4999	Transfers In	-		-		
	Total Revenue	108,498	110,988	114,000	113,978	

Expenditures

Account	Description	History Actual FY 2017-18	History Actual FY 2018-19	Current Adopted FY 2019-20	Current Proposed FY 2020-21	
06-10-5225	Personnel Services (Medical Insurance Premiu	-	-	-	-	
06-20-6000	Materials & Services	-	-	-	-	
06-40-8000	Capital Outlay	-	-	-	-	
06-50-9999	Transfers to General Fund	-	-	50,000	50,000	
	TOTAL Expenditures	-	-	50,000	50,000	
	Reserved for Future Expenditure	108,498	110,988	64,000	63,978	
	Fund Total	108,498	110,988	114,000	113,978	

The Health Insurance Reserve Fund was established by recommendation of the Health Insurance Committee in Fiscal Year 2011 as a method to prepare for future premium increases exceeding what the District estimates in a given fiscal year. The Committee recommended transfers from the General Fund of up to $100,000 and reached that recommended balance in Fiscal Year 2014. It was determined that a small transfer from this fund to the General Fund may be necessary in bridging the gap for the fiscal year total cost increase and is what the fund was established to accomplish. A transfer was also planned for the current fiscal year but revenue is trending in such a way that it is not currently considered as a part of fiscal year end projections. It is a testament to the Insurance Committee that its work and changes to the system has enabled the District to not utilize this safety net in ten years.

Retired Senior Volunteer Program Fund Revenues & Expenditures

Fiscal Year 2021-22

SPECIAL FUND
RETIRED SENIOR VOLUNTEER PROGRAM
Revenues

		History		Current		
Account	**Description**	Actual FY 2018-19	Actual FY 2019-20	Adopted FY 2020-21	Proposed FY 2021-22	As Adjusted by Budget Committee
04-00-0000	Available Cash On Hand	-	1,450	3,100	2,000	
04-00-4020	Interest Earned	-	-	-	-	
04-00-4030	Grants Revenue-RSVP	69,434	76,434	81,434	76,434	
04-00-4200	Miscellaneous Revenue-RSVP	5,400	3,750	3,000	3,000	
	Total RSVP Revenues	74,834	81,634	87,534	81,434	

Expenditures

PERSONAL SERVICES

		History		Current		
Account	**Description**	Actual FY 2018-19	Actual FY 2019-20	Adopted FY 2020-21	Proposed FY 2021-22	As Adjusted by Budget Committee
04-10-5000	Base Wages- RSVP Director	47,856	49,793	53,844	55,000	
04-10-5200	FICA-RSVP	3,440	3,592	4,125	4,235	
04-10-5205	PERS-RSVP	7,379	11,072	7,000	7,887	
04-10-5210	Unemployment-RSVP	48	113	50	150	
04-10-5215	Workers Compensation-RSVP	27	32	30	40	
04-10-5220	Life Insurance-RSVP	41	41	50	52	
04-10-5225	Medical Insurance-RSVP	634	-	-	-	
04-10-5230	Disability Insurance-RSVP	165	213	185	191	
	TOTAL	59,590	64,856	65,284	67,555	

MATERIALS & SERVICES

		History		Current		
Account	**Description**	Actual FY 2018-19	Actual FY 2019-20	Adopted FY 2020-21	Proposed FY 2021-22	As Adjusted by Budget Committee
04-20-6020	Administrative-RSVP	841	1,604	2,000	1,500	
04-20-6025	Training & Travel-RSVP	2,434	2,184	3,500	2,750	
04-20-6400	Volunteer Transports-RSVP	1,981	1,304	3,000	1,750	
04-20-6405	RSVP Meals	646	752	2,000	1,500	
04-20-6410	Recognition	5,016	10,394	8,350	4,380	
04-20-6415	Volunteer Training & Travel	-	-	-	-	
04-20-6900	RSVP Misc	-	415	1,000	1,000	
	TOTAL	10,918	16,653	19,850	12,880	

Retired Senior Volunteer Program Fund Revenues & Expenditures

Fiscal Year 2021-22

CONTRACTUAL SERVICES

		History			Current	
Account	**Description**	Actual FY 2018-19	Actual FY 2019-20	Adopted FY 2020-21	Proposed FY 2021-22	As Adjusted by Budget Committee
04-30-7050	CS - Liability Insurance	-	-	1,000	1,000	
	TOTAL	-	-	1,000	1,000	

CAPITAL OUTLAY

		History			Current	
Account	**Description**	Actual FY 2018-19	Actual FY 2019-20	Adopted FY 2020-21	Proposed FY 2021-22	As Adjusted by Budget Committee
	Equipment	-	-	-	-	
	TOTAL	-	-	-	-	

MISCELLANEOUS EXPENDITURES

		History			Current	
Account	**Description**	Actual FY 2018-19	Actual FY 2019-20	Adopted FY 2020-21	Proposed FY 2021-22	As Adjusted by Budget Committee
	Other Expenses	-	-	-		
	TOTAL	-	-	-	-	

Columbia County Retired Senior & Volunteer Program (RSVP) serves a dual purpose of engaging persons 55 and older in volunteer service to meet critical community needs and providing a high-quality experience that will enrich the lives of volunteers. Columbia County RSVP promotes the engagement of older persons as community resources in planning for community improvement and in delivery of volunteer services. Achievement of Columbia County RSVP's purpose is facilitated by coordination of the resources of CNCS, CRF&R and the community to fulfill the goals of Columbia County RSVP.

Special Revenue Fund/Grants Revenues & Expenditures

Fiscal Year 2021-22

SPECIAL REVENUE FUND

GRANTS

Revenues

		History			Current	
Account	**Description**	Actual FY 2018-19	Actual FY 2019-20	Adopted FY 2020-21	Proposed FY 2021-22	As Adjusted by Budget Committee
08-00-0000	Available Cash on Hand	-	-	-	-	
08-00-4030	Donations & Grants-Special Revenue	238,094	242,294	1,127,830	899,140	
08-00-4999	Miscellaenous/Transfers		175,057	170,000	-	
	Total Grants Revenue	**$238,094**	**417,351**	**1,297,830**	**899,140**	

Expenditures

PERSONAL SERVICES

		History			Current	
Account	**Description**	Actual FY 2018-19	Actual FY 2019-20	Adopted FY 2020-21	Proposed FY 2021-22	As Adjusted by Budget Committee
08-10-5000	Total Base Wages	66,700	98,876	570,120	388,750	
08-10-5135	FLSA – Fair Labor Standards Act	-	-	64,800	-	
08-10-5145	EMT Differentials and Recertification	-	-	-	-	
08-10-5155	Length of Service	-	10,000	25,000	25,000	
08-10-5200	FICA	5,073	7,089	39,114	5,760	
08-10-5205	PERS	8,904	19,897	92,760	10,798	
08-10-5210	Unemployment	51	238	300	500	
08-10-5215	Workers Compensation	27	2,963	16,660	5,000	
08-10-5220	Life Insurance	41	65	500	500	
08-10-5225	Medical Insurance	22,670	39,203	223,776	211,453	
08-10-5230	Disability Insurance	247	478	500	500	
08-10-5240	Post Employment Health Plan	-	700	10,800	500	
	TOTAL PERSONAL SERVICES	103,713	179,509	1,044,330	648,761	

MATERIALS & SERVICES

		History			Current	
Account	**Description**	Actual FY 2018-19	Actual FY 2019-20	Adopted FY 2020-21	Proposed FY 2021-22	As Adjusted by Budget Committee
08-20-6020	Administrative-SAFER	94	66,298	11,900	10,670	
08-20-6025	Training & Travel-SAFER	69	5,757	40,500	46,000	
08-20-6030	Uniforms & PPE-SAFER	-	-	-	32,800	
08-20-6032	Volunteer Recruitment/Retention	-	1,390	6,000	10,000	
08-20-6050	Medical Supplies	-	-	1,500	5,000	
	TOTAL MATERIALS & SERVICES	163	73,445	59,900	104,470	

Special Revenue Fund/Grants Revenues & Expenditures

Fiscal Year 2021-22

CONTRACTUAL SERVICES

		History			Current	
		Actual	Actual	Adopted	Proposed	As Adjusted by
Account	**Description**	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Budget Committee
08-30-7010	Contractual Services - Service Contracts	(1)	5,917	5,500	6,000	
08-30-7020	Contractual Services - Office Assistant	-	-	-	-	
	TOTAL CONTRACT SERVICES	(1)	5,917	5,500	6,000	

CAPITAL OUTLAY

		History			Current	
		Actual	Actual	Adopted	Proposed	As Adjusted by
Account	**Description**	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Budget Committee
08-40-8000	Capital Outlay - Administrative	122,532	23,656	-	-	
08-40-8005	Captial Outlay - Building Improvements	-	-	-	90,909	
08-40-8010	Captial Outlay - Equipment	-	-	30,000	49,000	
08-40-8025	Capital Outlay - Tools	-	33,109	-	-	
	TOTAL CAPITAL OUTLAY	122,532	56,765	30,000	139,909	

MISCELLANEOUS EXPENDITURES

		History			Current	
		Actual	Actual	Adopted	Proposed	As Adjusted by
Account	**Description**	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Budget Committee
08-50-9999	Transfer to Real Property/Apparatus Fund	-	142,105	158,100	-	
	TOTAL	226,406	457,648	1,127,829	-	

Budgeted for Special Revenue Fund/Grant FY 2021-22 include Community Paramedic support from Care Oregon, SAFER grant for Recruitment and Retention expenses and SAFER grant requests for three firefighters and exhaust system for LBTC, and radio purchase from Oregon State Fire Marshal.

Maintenance Fund Revenues & Expenditures

Fiscal Year 2021-22

SPECIAL REVENUE FUND
Maintenance
Revenues

		History		Current		
Account	**Description**	Actual FY 2018-19	Actual FY 2019-20	Adopted FY 2020-21	Proposed FY 2021-22	As Adjusted by Budget Committee
09-00-0000	Available Cash on Hand	-		-		
09-00-4080	Maintenance Revenue	124,332	82,084	100,000	58,000	
		-				
	Total Maintenance Revenue	124,332	82,084	100,000	58,000	

Expenditures

PERSONAL SERVICES

		History		Current		
Account	**Description**	Actual FY 2018-19	Actual FY 2019-20	Adopted FY 2020-21	Proposed FY 2021-22	As Adjusted by Budget Committee
09-10-5000	Base Wages	30,876	17,867	19,000	16,000	
09-10-5200	FICA	3,162	1,373	1,470	1,232	
09-10-5205	PERS	7,201	4,105	2,330	2,294	
09-10-5210	Unemployment	31	46	150	155	
09-10-5215	Workers Compensation	1,028	511	1,200	1,000	
09-10-5220	Life Insurance	22	16	50	50	
09-10-5225	Medical Insurance	10,288	7,782	5,600	3,600	
09-10-5230	Disability Insurance	119	92	150	150	
09-10-5240	Post Employment Health Plan	444	405	500	500	
	TOTAL PERSONAL SERVICES	53,171	32,197	30,450	24,981	

MATERIALS & SERVICES

		History		Current		
Account	**Description**	Actual FY 2018-19	Actual FY 2019-20	Adopted FY 2020-21	Proposed FY 2021-22	As Adjusted by Budget Committee
09-20-6000	Vehicle Maintenance	30,998	39,643	50,050	19,419	
09-20-6015	Utilities	2,095	2,623	2,000	2,100	
09-20-6020	Administrative	120	1,051	-	-	
09-20-6025	Training & Travel	2,943	1,170	7,500	1,500	
	TOTAL MATERIALS & SERVICE	36,156	44,487	59,550	23,019	

Maintenance Fund Revenues & Expenditures

Fiscal Year 2021-22

CONTRACTUAL SERVICES

		History			Current	
		Actual	Actual	Adopted	Proposed	As Adjusted by
Account	**Description**	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Budget Committee
09-30-7021	Contractual Services - Shop Assistant	-	-	-	-	
	TOTAL CONTRACT SERVICES	-	-	-	-	

CAPITAL OUTLAY

		History			Current	
		Actual	Actual	Adopted	Proposed	As Adjusted by
Account	**Description**	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Budget Committee
09-40-8025	Capital Outlay - Tools	-	-	10,000	10,000	
	TOTAL CAPITAL OUTLAY	-	-	10,000	10,000	

MISCELLANEOUS EXPENDITURES

		History			Current	
		Actual	Actual	Adopted	Proposed	As Adjusted by
Account	**Description**	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Budget Committee
	Other Expenses	-	-	-	-	
	TOTAL MISC. REQUIREMENTS		-		-	

Glossary of Terms

Fiscal Year 2021-22

ACCOUNT	A term used to identify an individual asset, liability, expenditure, revenue or fund balance.
ADOPTED BUDGET	The financial plan adopted by the Board of Directors, which forms a basis for annual revenue and expenditures.
ADVANCED LIFE SUPPORT (ALS)	Emergency medical treatment requiring an advanced level of skill to administer life support procedures including: I.V., drug therapy, cardiac monitoring and defibrillation.
APPROPRIATION	An act by a legislative body authorizing the expenditure of a designated amount of funds or to incur obligations for a specific purpose.
ASSESSED VALUE	Total taxable value placed on real estate and other property as a basis for levying taxes.
ASSISTANCE TO FIREFIGHTER GRANT (AFG)	Federal grant program that the District has requested funding from.
BASIC LIFE SUPPORT (BLS)	Emergency medical care generally limited to non-invasive procedures such as CPR, hemorrhage control, splinting and breathing support.
BUDGET	A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates) for the same fiscal year.
BUDGET COMMITTEE	Fiscal planning board of the Fire District, consisting of the Board of Directors plus an equal number of citizen members from the District.
BUDGET MESSAGE	Written explanation of the budget and the Fire District's financial priorities. Prepared by the Budget Officer.
CAPITAL OUTLAY	Expenditures for the acquisition of capital assets, i.e. machinery, land, furniture, equipment and buildings over $10,000 per item or project.
CONTINGENCIES	Funds that are set aside within a fund for unanticipated events during the fiscal year. These funds cannot be used without specific approval by the Board of Directors.
CONTRACTUAL SERVICES	Object name for services provided by other entities through execution of a contractual agreement including auditing, maintenance contracts and legal services.
DEBT SERVICE	Principal and interest payments on long term debt.

DISBURSEMENTS	The spending or distribution of funds.
ENCUMBRANCES	Amounts that are committed or reserved for a specific purpose, but have not yet been spent. (Purchase orders are the most common)
EXPENDITURE	Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis. We use the accrual method of accounting.
FISCAL YEAR	The time period used for the accounting year. The District's fiscal year is July 1 to June 30.
FUND	A fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources together with related liabilities and expenses that are segregated for the purpose of carrying on specific activities.
FUND BALANCE	Total resources less total expenditures in a fund.
GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP)	The conventions, rules and procedures that serve as the norm for the fair presentation of financial statements.
LINE ITEM BUDGET	The traditional form of budgeting, where proposed expenditures are based on individual objects of expense within a division or department.
LOCAL GOVERNMENT	Any city, county, port, school district, fire district, public or quasi-public corporation (including a municipal utility or port commission) operated by a separate board or commission.
MATERIALS AND SERVICES	Object name for operating expenses, other than wages and benefits, including everything from telephone charges to medical supplies, excluding Capital Outlay.
ORDINANCE	Written directive or act of the Board of Directors. Has the full force and effect of law within the Columbia River Fire & Rescue District, provided it does not conflict with a state statute or constitutional provision. (See "Resolution")
PERSONAL SERVICES	Includes salaries and overtime, health and other insurance premiums, taxes and retirement contributions, civil service assessments, etc.
PROGRAM	A group of related activities to accomplish a major service or function for which the Fire District is responsible.
PROPOSED BUDGET	Financial and operating plan prepared by the budget officer, submitted to the public and Budget Committee for review.
RESERVE FUND	Established to accumulate funds from one fiscal year to another for a specific purpose.

RESOLUTION	An order by the Board of Directors. Requires less legal formality and has lower legal status than an ordinance. Statutes or charter will specify which actions must be by resolution.(See"Ordinance")
RESOURCES	Estimated beginning fund balance on hand at the beginning of the fiscal year, plus all anticipated revenues.
REVENUE	Funds earned or anticipated by the Fire District from either tax or non-tax sources.
STAFFING FOR ADEQUATE FIRE & EMERGENCY RESPONSE (SAFER)	Federal grant program that the District has requested funding from.
SUPPLEMENTAL BUDGET	Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. Cannot be used to increase a tax levy.
TAX ANTICIPATION NOTES (TANS)	Method of interim financing used by the Fire District due to the lack of an unappropriated ending fund balance. (See unappropriated ending fund balance)
TAX LEVY	Total amount of taxes imposed by the Fire District.
TRANSFERS	Amounts distributed from one fund to finance activities in another fund. Shown as expenditures in the originating fund and as revenue in the receiving fund.
UNAPPROPRIATED ENDING FUND BALANCE	Amount set aside in the budget to be used as cash carry-over to the next year's budget, to provide the Fire District with a needed cash flow until other money is received. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year it is budgeted.