

PROPOSED BUDGET 2026-2027



Columbia River Fire & Rescue



Columbia River Fire & Rescue

"Serving our communities with dedication"

Proposed Budget Fiscal Year 2026-27

270 Columbia Blvd
St. Helens, OR 97015
503-397-2880
www.crfr.com



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Fiscal Year 2026-27

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Columbia River Fire & Rescue

INTRODUCTION & DISTRICT OVERVIEW

Fiscal Year 2026-27



INTRODUCTION OF MEMBERS

Fiscal Year 2026-27

BOARD OF DIRECTORS

As of May 2026

NAME	ROLE	TERM EXPIRY
Ryan Welby	President	6.30.2027
Austin Zimbrick	Vice President	6.30.2027
Richard Fletcher	Secretary/Treasurer	6.30.2027
Paul Rice	Director	6.30.2029
Mark Gundersen	Director	6.30.2029

BUDGET COMMITTEE

As of May 2026

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

NAME	TERM EXPIRY
Ira Swanson	6.30.2028
Ricky Linares	6.30.2028
Kate Linares	6.30.2028
Daniel Garrison	6.30.2026
Melissa Dueck	6.30.2026

DISTRICT EXECUTIVE STAFF

As of May 2026

Eric Smythe, Fire Chief

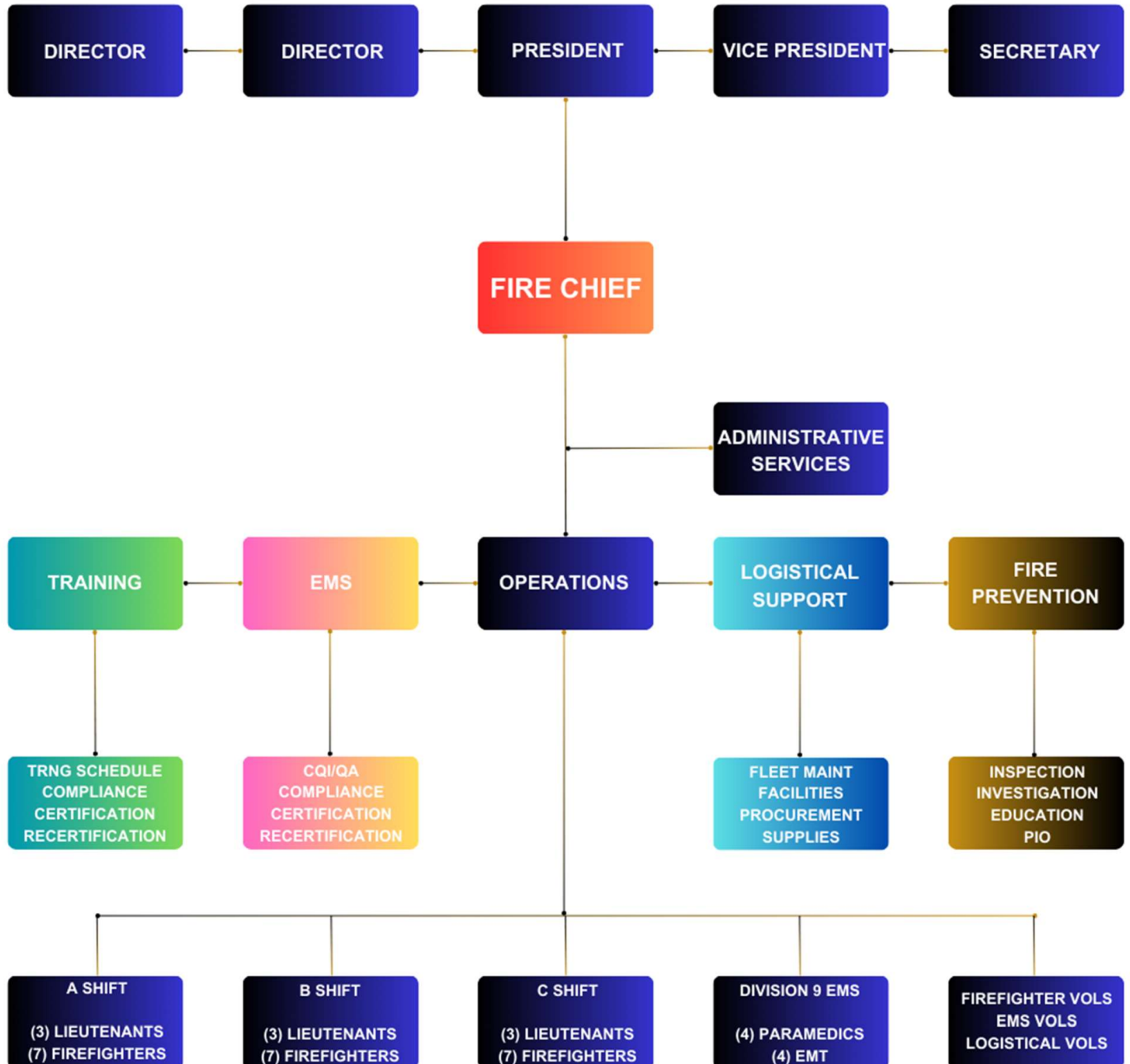


ORGANIZATION

Fiscal Year 2026-27

CRFR ORGANIZATION

as of May 2025





A MESSAGE FROM THE CHIEF

Fiscal Year 2026-27

To Our Board of Directors, Budget Committee Members, Staff, and Residents of our Fire District,

Today, we are pleased to present the Fiscal Year 2026/27 balanced budget for Columbia River Fire and Rescue. Our district proudly serves the cities of Rainier, Prescott, Columbia City, St. Helens, and the unincorporated areas of central Columbia County.

This budget is a living document, shaped by diligence, perseverance, and our unwavering commitment to delivering the highest quality fire service to our communities. We remain dedicated to upholding the fiscal accountability and responsibility that our public deserves.

This budget is designed to meet the real-world challenges our members encounter every day. Columbia River Fire and Rescue staffs two 12-hour ambulances (Division 9), ensuring 20 hours of daily coverage by highly trained EMTs and paramedics that augment our fire staffed stations.

The addition of Division 9 medical units enables our fire personnel to dedicate time to advanced training in structural firefighting, wildland/urban interface response, vehicle extrication, and hazardous materials incidents. We deeply appreciate the outstanding care and service provided by our Division 9 EMS staff to emergency services, the public, and the entire district.

Public service is continually asked to take on expanding roles and responsibilities in our communities, often without increased financial support. The staff at Columbia River Fire and Rescue is committed to maximizing every dollar, consistently seeking innovative ways to reduce expenses and enhance cost-saving measures.

I want to commend our Fleet, Logistics, EMS, PPE, Uniforms, and Administrative staff for identifying multiple cost-saving opportunities that have saved the district not just a few dollars, but thousands. Their efforts have significantly streamlined our fire district's operations.

Our members' dedication and professionalism drive them to pursue innovative solutions, create new opportunities, and address challenges head-on. As a result, the district can reduce costs while expanding services.

Over the past thirty-six months, the District has achieved extraordinary progress, emerging from a precarious position into a remarkable revival once considered out of reach. This transformation required unwavering dedication and sacrifice at every level of our organization. We are proud to say that we have not only survived but flourished. Recognizing our past financial challenges, we are confident in our ability to sustain this positive momentum and reach even greater heights as a District. It truly is a Team effort.

We move forward with both confidence and prudence, dedicating ourselves each year to building resilience while ensuring effective staffing within our financial means. This year, we will sustain the critical staffing increases we have worked hard to achieve and remain focused on a future where our well-equipped team meets the needs of our citizens every day.

Our budget reflects our steadfast commitment to sacrifice, dedication, and transparency for our members and the community we proudly serve. By fostering teamwork, respect, and understanding, we pave the way for a brighter future—one where our citizens can trust that they are served by the nation’s finest EMS and Fire personnel. Together, we will achieve excellence and ensure the safety and well-being of everyone in our care.

Respectfully Submitted,

A handwritten signature in black ink that reads "Eric Smythe". The signature is written in a cursive, flowing style.

Eric Smythe
Fire Chief
Columbia River Fire and Rescue



COMMUNITY DEMOGRAPHICS

Fiscal Year 2026-27

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

Estimated Population and Demographics (2024)

City of Rainier - population 1,932 | 4.95mi² | founded 1885

City of Prescott - population 82 | .06mi² | founded 1947

City of Columbia City - population 1,949 | 1.158mi² | founded 1926

City of St. Helens - population 14,460 | 5.95mi² | founded 1889

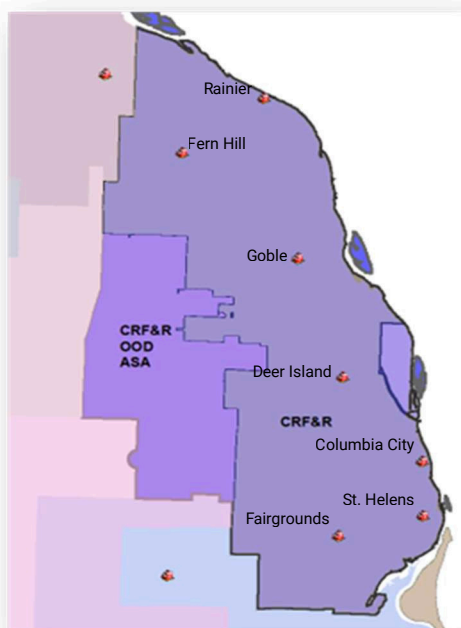
Columbia County - population 54,063

Source: US Census Bureau



District Service Area & Station Locations:

- Rainier
- Fern Hill
- Goble
- Deer Island
- Columbia City
- St. Helens
- Fairgrounds



School District Student Enrollment - 2025

Rainier School District #13 - 790

St. Helens School District #502 - 2,808

Source: Oregon Department of Education





Columbia River Fire & Rescue

FINANCIAL OVERVIEW

Fiscal Year 2026-27



PROPERTY TAX OVERVIEW

Fiscal Year 2026-27

Property Tax Rate - \$2,9731/\$1,000 of assessed value

Reductions (due to compression):

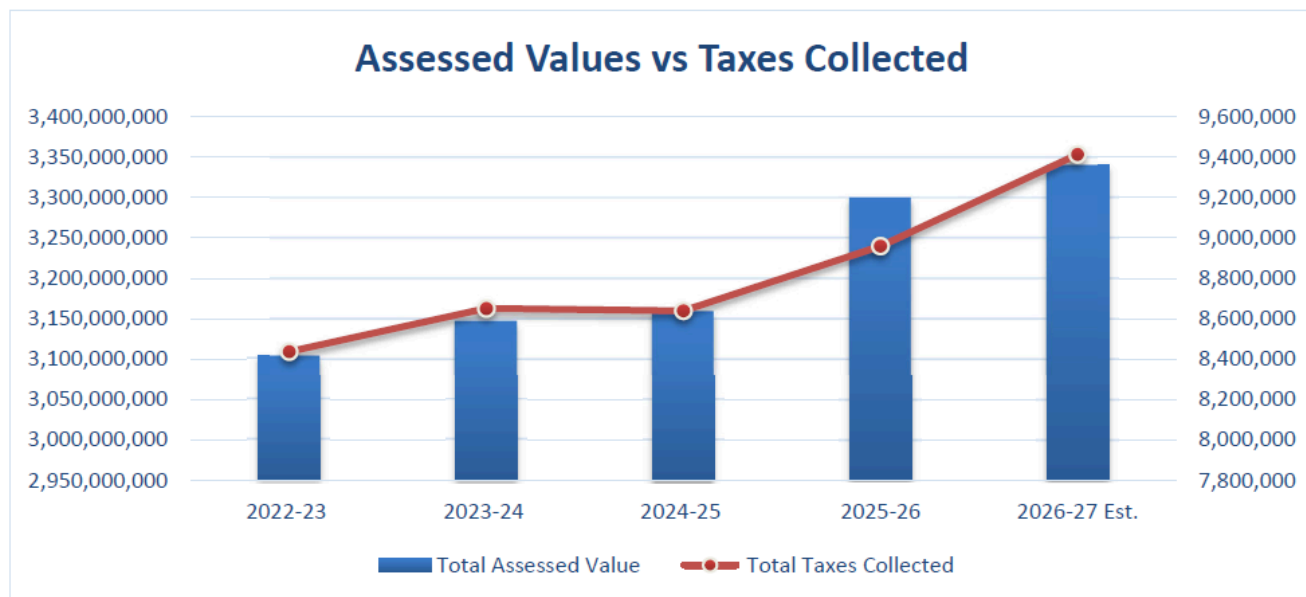
\$0.2162 St. Helens Urban Renewal Agency

\$0.1742 Rainier Urban Renewal Agency

General Fund – Permanent Rate	
Estimated Assessed Valuation:	\$3,340,431,789
Tax Rate Levied:	\$2.9731/\$1,000
Estimated General Fund Total Levy:	\$9,931,438
Expected Collection Rate:	94.8%
Estimated Collections:	\$9,413,300

Property Tax Levies and Collections:

Fiscal Year/	Total Assessed Value	Exempt	Net Assessed Value	Net AV *	Compression & URA Impacts	Total Taxes Imposed	Increase From the Prior Year	Total Taxes Collected	Collection Rate	Collection Rate with Adjustments
2022-23	3,104,000,421		3,104,000,421	9,228,504	(516,701)	8,711,803	8.9%	8,436,479	96.8%	91.4%
2023-24	3,147,351,419		3,028,829,441	9,005,013	(19,092)	8,985,921	3.1%	8,649,765	96.3%	96.1%
2024-25	3,159,310,604		3,109,312,196	9,244,296	3,614	9,247,910	2.9%	8,638,957	93.4%	93.5%
2025-26	3,300,048,780		3,243,137,659	9,642,173	4,373	9,646,546	4.3%	8,959,835	92.9%	92.9%
2026-27 Est.	3,340,431,789		3,340,431,789	9,931,438	0	9,931,438	3.0%	9,413,300	94.8%	94.8%





Columbia River Fire & Rescue

ALL FUND REVENUE & EXPENDITURES

Fiscal Year 2026-27

Columbia River Fire & Rescue
Proposed Budget
Summary of Resources and Requirements
ALL FUNDS
FY 2027

2024 Actual	2025 Actual	2026 Adopted	All Funds	2027 Proposed	2027 Approved	2027 Adopted
2,616,914	3,301,172	2,682,045	Beginning Fund Balance	4,270,000	-	-
8,649,765	8,625,071	9,176,000	Property Taxes	9,413,300	-	-
2,335,682	2,344,134	2,225,250	Charges for Services	2,410,300	-	-
7,336	128,982	15,000	Intergovernmental Revenue	-	-	-
161,859	219,348	105,000	Interest	105,000	-	-
109,797	54,638	30,700	Miscellaneous Revenue	930,300	-	-
500,000	250,000	35,000	Transfers from other Funds	1,200,000	-	-
14,381,353	14,923,345	14,268,995	Total Resources	18,328,900	-	-
8,401,723	7,779,657	8,969,183	Personnel Services	9,448,700	-	-
1,553,344	1,531,538	1,787,150	Materials and Services	1,947,500	-	-
40,525	293,342	451,190	Capital Outlay	1,200,000	-	-
312,900	327,501	190,000	Debt Service	294,000	-	-
500,000	250,000	35,000	Transfers	1,200,000	-	-
-	-	500,000	Contingency	400,000	-	-
3,572,861	4,741,307	2,336,472	Reserve/Ending Fund Balance	3,838,700	-	-
14,381,353	14,923,345	14,268,995	Total Requirements	18,328,900	-	-

**Columbia River Fire & Rescue
Proposed Budget
Resources By Fund
FY 2027**

2024 Actual	2025 Actual	2026 Adopted	All Funds Resources	2027 Proposed	2027 Approved	2027 Adopted
<u>General Fund</u>						
2,528,014	2,692,040	2,262,045	Beginning Fund Balance	4,200,000		
8,649,765	8,625,071	9,176,000	Property Taxes	9,413,300		
2,335,682	2,344,134	2,225,250	Charges for Services	2,410,300		
-	-	-	Intergovernmental Revenue	-		
161,859	219,348	100,000	Interest Income	100,000		
48,631	54,638	30,700	Miscellaneous Revenue	930,300		
-	-	-	Transfers from other Funds	-		
13,723,951	13,935,231	13,793,995	Total	17,053,900	-	-
<u>RSVP Fund</u>						
26,472	26,472	-	Beginning Fund Balance	-	-	-
-	-	-	Intergovernmental Revenue	-	-	-
-	-	-	Miscellaneous	-	-	-
26,472	26,472	-	Total	-	-	-
<u>Grant Fund (Special Revenue)</u>						
-	(409)	-	Beginning Fund Balance	-	-	-
7,336	128,982	15,000	Intergovernmental Revenue	-	-	-
-	-	-	Miscellaneous	-	-	-
7,336	128,573	15,000	Total	-	-	-
<u>Capital Fund</u>						
62,428	583,069	420,000	Beginning Fund Balance	70,000	-	-
-	-	5,000	Interest Income	5,000	-	-
61,166	-	-	Miscellaneous Revenue	-	-	-
500,000	250,000	35,000	Transfers from other Funds	1,200,000	-	-
623,594	833,069	460,000	Total	1,275,000	-	-
14,381,353	14,923,345	14,268,995	GRAND TOTAL	18,328,900	-	-

**Columbia River Fire & Rescue
Proposed Budget
Requirements by Fund - Category
FY 2027**

2024 Actual	2025 Actual	2026 Adopted	All Funds Requirements	2027 Proposed	2027 Approved	2027 Adopted
<u>General Fund</u>						
8,401,723	7,779,657	8,969,183	Personnel Services	9,448,700		
1,546,417	1,531,053	1,772,150	Materials and Services	1,947,500		
-	-	-	Capital Outlay	-		
312,900	327,501	190,000	Debt Service	294,000		
500,000	250,000	35,000	Transfers to other Funds	1,200,000		
-	-	500,000	Contingency	400,000		
2,962,911	4,047,020	2,327,662	Reserve/Ending Fund Balance	3,763,700		
13,723,951	13,935,231	13,793,995	Total	17,053,900	-	-
<u>RSVP Fund</u>						
-	-	-	Personnel Services	-	-	-
-	-	-	Materials and Services	-	-	-
-	-	-	Contingency	-	-	-
26,472	26,472	-	Reserve/Ending Fund Balance	-	-	-
26,472	26,472	-	Total	-	-	-
<u>Grant Fund (Special Revenue)</u>						
-	-	-	Personnel Services	-	-	-
6,927	485	15,000	Materials and Services	-	-	-
-	-	-	Capital Outlay	-	-	-
-	-	-	Transfers to other Funds	-	-	-
409	128,088	-	Reserve/Ending Fund Balance	-	-	-
7,336	128,573	15,000	Total	-	-	-
<u>Capital Fund</u>						
40,525	293,342	451,190	Capital Outlay	1,200,000	-	-
583,069	539,727	8,810	Reserve/Ending Fund Balance	75,000	-	-
623,594	833,069	460,000	Total	1,275,000	-	-
14,381,353	14,923,345	14,268,995	GRAND TOTAL	18,328,900	-	-

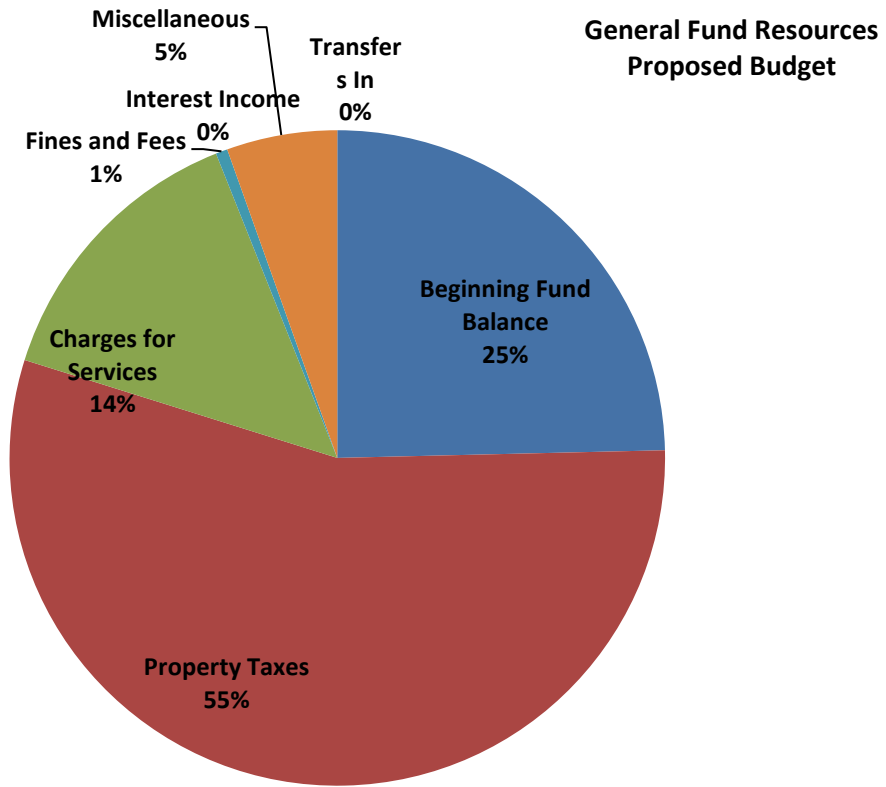
**Columbia River Fire & Rescue
Proposed Budget
Requirements By Fund - Program
FY 2027**

2024 Actual	2025 Actual	2026 Adopted	Requirements By Fund	2027 Proposed	2027 Approved	2027 Adopted
<u>General Fund</u>						
8,401,723	7,779,657	8,969,183	Personnel	9,448,700		
1,546,417	1,531,053	1,772,150	Materials and Services	1,947,500		
-	-	-	Capital Outlay	-		
312,900	327,501	190,000	Debt Service	294,000		
500,000	250,000	35,000	Transfers	1,200,000		
-	-	500,000	Contingency	400,000		
2,962,911	4,047,020	2,327,662	Reserve/Ending Fund Balance	3,763,700		
13,723,951	13,935,231	13,793,995	Total	17,053,900	-	-
<u>RSVP Fund</u>						
-	-	-	RSVP	-	-	-
26,472	26,472	-	Reserve/Ending Fund Balance	-	-	-
26,472	26,472	-	Total	-	-	-
<u>Grant Fund (Special Revenue)</u>						
6,927	485	15,000	Grants	-	-	-
-	-	-	Transfers	-	-	-
409	128,088	-	Reserve/Ending Fund Balance	-	-	-
7,336	128,573	15,000	Total	-	-	-
<u>Capital Fund</u>						
40,525	293,342	451,190	Capital Outlay	1,200,000	-	-
583,069	539,727	8,810	Reserve/Ending Fund Balance	75,000	-	-
623,594	833,069	460,000	Total	1,275,000	-	-
14,381,353	14,923,345	14,268,995	GRAND TOTAL	18,328,900	-	-



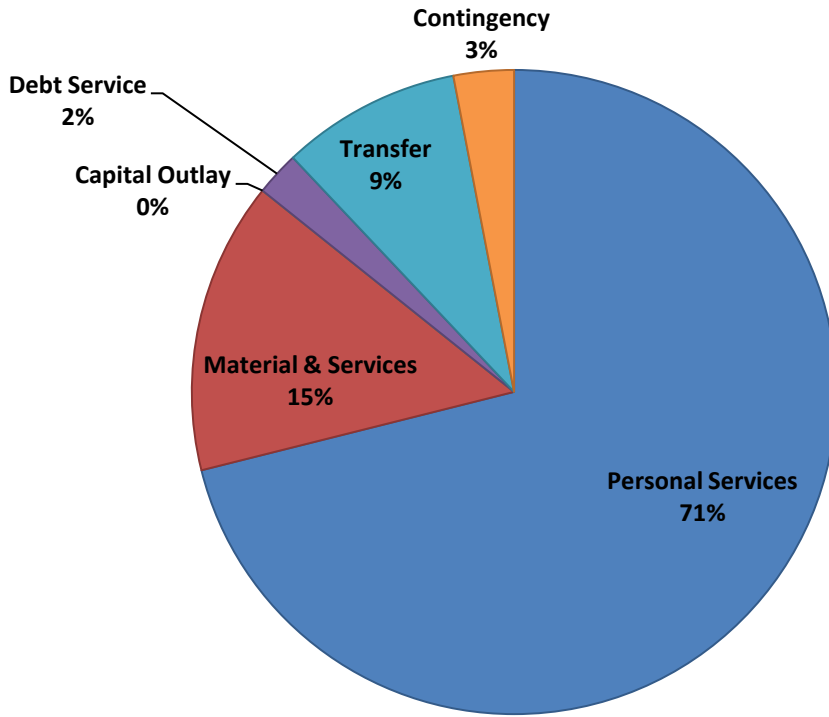
GENERAL FUND

Fiscal Year 2026-27



2024 Actual	2025 Actual	2026 Adopted	General Fund Resource Summary	2027 Proposed	2027 Approved	2027 Adopted
2,528,014	2,692,040	2,262,045	Beginning Fund Balance	4,200,000	-	-
8,649,765	8,625,071	9,176,000	Property Taxes	9,413,300	-	-
2,335,682	2,344,134	2,225,250	Charges for Services	2,410,300	-	-
0	0	0	Intergovernmental Revenue	-	-	-
161,859	219,348	100,000	Interest Income	100,000	-	-
48,631	54,638	30,700	Miscellaneous	930,300	-	-
-	0	0	Transfers In	-	-	-
13,723,951	13,935,231	13,793,995	TOTAL RESOURCES	17,053,900	-	-

General Fund Expenditures by Category



2024 Actual	2025 Actual	2026 Adopted	General Fund Expense Summary	2027 Proposed	2027 Approved	2027 Adopted
Summary						
8,401,723	7,779,657	8,969,183	Personnel Services	9,448,700		
1,546,417	1,531,053	1,772,150	Materials and Services	1,947,500		
-	-	-	Capital Outlay	-		
312,900	327,501	190,000	Debt Service	294,000		
500,000	250,000	35,000	Transfers to Other Funds	1,200,000		
-	-	500,000	Contingency	400,000		
2,962,911	4,047,020	2,327,662	Reserve/Ending Fund Balance	3,763,700		
13,723,951	13,935,231	13,793,995	TOTAL REQUIREMENTS	17,053,900	-	-

2024 Actual	2025 Actual	2026 Adopted	General Fund Summary	2027 Proposed	2027 Approved	2027 Adopted
6/30/2020	6/30/2021	6/30/2022				
2,528,014	2,692,040	2,262,045	Beginning Fund Balance	4,200,000		
8,649,765	8,625,071	9,176,000	Property Taxes	9,413,300		
2,335,682	2,344,134	2,225,250	Charges for Services	2,410,300		
-	-	-	Intergovernmental Revenue	-		
161,859	219,348	100,000	Interest	100,000		
48,631	54,638	30,700	Miscellaneous Revenue	930,300		
-	-	-	Transfers	-		
13,723,951	13,935,231	13,793,995	Total Resources	17,053,900	-	-
8,401,723	7,779,657	8,969,183	Personnel Services	9,448,700		
1,546,417	1,531,053	1,772,150	Materials and Services	1,947,500		
-	-	-	Capital Outlay	-		
312,900	327,501	190,000	Debt Service	294,000		
500,000	250,000	35,000	Transfers	1,200,000		
-	-	500,000	Contingency	400,000		
-	-	-	Reserve for Future Exp.	-		
2,962,911	4,047,020	2,327,662	Unappr. Ending Fund Bal.	3,763,700		
13,723,951	13,935,231	13,793,995	Total Requirements	17,053,900	-	-

2024 Actual	2025 Actual	2026 Adopted	General Fund Detail	2027 Proposed	2027 Approved	2027 Adopted
6/30/2021	6/30/2022	6/30/2023	RESOURCES			
8,446,845	8,430,558	8,993,000	Current Year Property Taxes	9,224,300		
202,920	194,513	183,000	Delinq Prop Taxes	189,000		
8,649,765	8,625,071	9,176,000	Property Taxes	9,413,300	-	-
1,954,612	1,803,292	1,800,000	Ambulance Revenue	1,800,000		
321,274	495,162	350,000	GEMT Revenue	535,000		
	-	40,000	Fire-Med Revenues	40,000		
49,957	-	-	Shop Maint Revenues	-		
350	300	250	Address Sign Revenue	300		
	-	10,000	Fire Marshall Revenue/Driveway Insp	5,000		
9,489	8,603	10,000	Fire Protection Agreements	10,000		
	36,777	15,000	3rd Party Contract Billing (Fleet Maint)	20,000		
2,335,682	2,344,134	2,225,250	Charges for Services	2,410,300	-	-
161,859	219,348	100,000	Interest Income	100,000		
161,859	219,348	100,000	Interest Income	100,000	-	-
-	250	500	Donations & Grants	5,000		
18,172	4,050	10,000	Sale of Equip & Property	10,000		
12,775	12,973	-	Royalties & Rights	-		
12,200	9,750	5,000	Rental Income	5,000		
-	-	-	Insurance Refund	900,000		
5,334	27,415	15,000	Misc Revenue	10,000		
150	200	200	Public Records Requests	300		
48,631	54,638	30,700	Miscellaneous Revenue	930,300	-	-
			- Transfers from other Funds	-	-	-
-	-	-	Transfers In	-	-	-
2,528,014	2,692,040	2,262,045	Beginning Fund Balance	4,200,000	-	-
13,723,951	13,935,231	13,793,995	TOTAL RESOURCES	17,053,900	-	-

2024 Actual	2025 Actual	2026 Adopted	General Fund Detail	2027 Proposed	2027 Approved	2027 Adopted
REQUIREMENTS						
Personnel Services						
4,287,984	4,047,116	4,422,061	Base Salaries	4,543,164	-	-
784,773	763,445	791,800	Overtime	681,000	-	-
11,880	11,520	15,120	Acting Lieutenant	15,120	-	-
	-		FTO/Field Training Officer	21,600	-	-
24,943	21,949	20,000	FLSA	40,000	-	-
	-	127,752	Battalion Chief Shift Expenses	130,200	-	-
78,511	22,500	37,500	EMT Shift Differentials	37,500	-	-
15,193	14,321	14,440	Mechanics On Call	14,440	-	-
971	-	-	Volunteer Reimbursement	-	-	-
300	-	-	Longevity Pay	-	-	-
2,400	6,628	5,000	Event	5,000	-	-
460,161	438,751	483,009	Employer Paid Taxes	465,956	-	-
1,055,225	1,009,489	1,179,279	PERS	1,745,720	-	-
7,009	5,171	12,500	Unemployment	20,000	-	-
214,600	257,603	278,585	Workers Comp	338,000	-	-
2,922	2,352	-	Life Insurance	2,800	-	-
868,985	676,630	933,906	Medical Insurance	990,000	-	-
19,910	16,156	200,562	Disability Insurance	21,000	-	-
4,460	-	1,669	Employee Assistance Program	-	-	-
16,700	7,421	-	Post Employment Health Plan	-	-	-
157,499	136,832	164,000	HRA VEBA Contribution	243,200	-	-
59,514	102,000	132,000	Opt Out Medical Benefit	84,000	-	-
143,998	152,940	100,000	Sick Leave/Retirement Payout	-	-	-
183,785	86,833	50,000	Vacation Payout	50,000	-	-
8,401,723	7,779,657	8,969,183	Total Personnel Services	9,448,700		

2024 Actual	2025 Actual	2026 Adopted	General Fund Detail	2027 Proposed	2027 Approved	2027 Adopted
Materials and Services						
1,774	163	-	Vehicle Maintenance	-		
56,323	72,603	130,000	Vehicle Maintenance Parts (CRFR)	130,000		
15,549	15,484	20,000	Vehicle Maintenance Parts (Outside Work)	20,000		
77,442	75,068	108,000	Apparatus Fuel & Lubricants	109,000		
13,014	48,489	39,200	Building Services / Maint.	51,200		
944	-	-	Repairs & Maintenance	-		
35,648	-	-	Station Maintenance	-		
186,474	161,695	150,000	Utilities	150,000		
286	844	500	Postage & Shipping	750		
4,297	1,046	1,000	Administrative Fees	500		
2,615	2,918	5,000	Office Supplies	5,000		
26,937	28,843	40,000	Memberships / Subscriptions	30,000		
3,302	16,875	10,500	Professional Licenses	12,000		
1,718	4,177	3,000	Noncapital Furniture & Equip	7,000		
6,026	13,129	50,000	Training / Education	65,000		
2,154	3,997	10,600	Travel / Per Diem	2,500		
32,045	57,560	22,500	IT Subscription Based Software	44,000		
4,185	75,203	106,000	IT Services	75,000		
511	6,664	6,000	IT Hardware	27,000		
2,788	29,671	61,000	Personal Protective Equipment	80,000		
7,440	27,109	35,000	Uniforms	35,000		
112,548	-	9,500	EMS Supplies	-		
2,435	3,642	13,000	Supplies	5,000		
10,962	6,158	5,000	Bank Charges & Merchant Fees	5,000		
2,069	12,589	5,000	Background Checks	7,500		
-	32,120	42,000	Medical Physicals	42,000		
33,089	38,335	20,000	Firefighting Equipment	30,000		
129	5,306	-	Battalion Chief Shift Expenses	-		
	7,642	7,000	Biohazard Disposal fee	8,000		
7,141	155,869	165,000	Medical Supplies & Pharmaceuticals	175,000		
25	4,822	20,000	Radio Equipment	20,000		
86,909	104,393	75,000	Professional Services	75,000		
	1,574	1,500	District Mapping & Address Signs	1,500		
260	-	1,000	Fire Investigations	-		
3,273	770	5,000	Public Education	2,500		

2024 Actual	2025 Actual	2026 Adopted	General Fund Detail	2027 Proposed	2027 Approved	2027 Adopted
236	-	-	Miscellaneous Expenses	3,000		
-	-	1,000	Miscellaneous Expenses	-		
(317)	4,467	-	Miscellaneous Expenses	-		
21,437	87,938	190,000	Legal Services	175,000		
	-	12,000	Apparatus Testing	13,000		
7,053	-	-	Refunds and Overpayments	-		
38,750	33,030	25,000	Contractual Svcs - Audit	25,200		
162,572	18,037	-	Contractual Svcs - Legal	-		
182,543	141,579	125,000	Contractual Svcs - Service Contracts	130,000		
70,482	-	-	Contractual Svcs - I.T. Service	-		
(462)	-	-	Contractual Svcs - Shop Maintenance	-		
20,923	25,108	35,000	Contractual Svcs- District Physician Advisor	26,000		
100	100	100	Fairgrounds Lease	100		
123,489	142,133	150,000	Contractual Svcs - Liability Insurance	168,000		
5,660	-	-	Contractual Svcs - Legal Notices	-		
600	1,655	1,750	Contractual Svcs - Civil Service	1,750		
173,039	62,248	65,000	GEMT Fees & Match	190,000		
			- Capital Outlay			
1,546,417	1,531,053	1,772,150	Total Materials & Services	1,947,500		
			Debt Service			
233,316	243,531	140,000	Debt Service Principal	216,000		
79,584	83,970	50,000	Debt Service Interest	78,000		
312,900	327,501	190,000	Total Debt Service	294,000	-	-
500,000	250,000	35,000	Transfers Out	1,200,000	-	-
-	-	500,000	Contingency	400,000	-	-
-	-	-	Reserve for Future Expenditures	-	-	-
2,962,911	4,047,020	2,327,662	Unappropriated Ending Fund Balance	3,763,700		
13,723,951	13,935,231	13,793,995	Total General Fund REQUIREMENTS	17,053,900	-	-



RSVP FUND

Fiscal Year 2026-27

2024 Actual	2025 Actual	2026 Adopted	RSVP Fund Summary	2027 Proposed	2027 Approved	2027 Adopted
26,472	26,472	-	Beginning Fund Balance	-	-	-
-	-	-	Intergovernmental Revenue	-	-	-
-	-	-	Miscellaneous	-	-	-
26,472	26,472	-	Total	-	-	-
-	-	-	Personnel Services	-	-	-
-	-	-	Materials and Services	-	-	-
26,472	26,472	-	Unappropriated Ending Fund Balance	-	-	-
26,472	26,472	-	Total	-	-	-

2024 Actual	2025 Actual	2026 Adopted	Account	RSVP Fund Detail	2027 Proposed	2027 Approved	2027 Adopted
6/30/2021	6/30/2022	6/30/2023		RESOURCES			
-	-	-	04-00-4030	Grants Revenue - RSVP	-	-	-
-	-	-		Intergovernmental Revenue	-	-	-
-	-	-	04-00-4200	Miscellaneous Revenue	-	-	-
-	-	-		Miscellaneous Revenue	-	-	-
26,472	26,472	-	04-00-3000	Beginning Fund Balance	-	-	-
26,472	26,472	-		TOTAL RESOURCES	-	-	-
				REQUIREMENTS			
				Personnel Services			
-	-	-	00-10-5000	Base Salaries	-	-	-
-	-	-	00-10-5200	FICA	-	-	-
-	-	-	00-10-5205	PERS	-	-	-
-	-	-	00-10-5210	Unemployment	-	-	-
-	-	-	00-10-5215	Workers Comp	-	-	-
-	-	-	00-10-5220	Life Insurance	-	-	-
-	-	-	00-10-5225	Medical Insurance	-	-	-
-	-	-	00-10-5230	Disability Insurance	-	-	-
-	-	-		Total Personnel Services	-	-	-
				Materials and Services			
-	-	-	04-20-6020	Administrative	-	-	-
-	-	-	04-20-6025	Training & Travel	-	-	-
-	-	-	04-20-6400	Volunteer Transportation	-	-	-
-	-	-	04-20-6405	Meals	-	-	-
-	-	-	04-20-6410	Recognition	-	-	-
-	-	-	04-20-6900	Miscellaneous	-	-	-
-	-	-	04-20-7500	Liability Insurance	-	-	-
-	-	-		Total Materials and Services	-	-	-
-	-	-		Total RSVP	-	-	-
26,472	26,472	-		Unappr. Ending Fund Balance	-	-	-
26,472	26,472	-		TOTAL REQUIREMENTS	-	-	-



GRANT FUND

Fiscal Year 2026-27

2024 Actual	2025 Actual	2026 Adopted	Grant Fund (Special Revenue) Summary	2027 Proposed	2027 Approved	2027 Adopted
-	(409)	-	Beginning Fund Balance	-	-	-
7,336	128,982	15,000	Intergovernmental Revenue	-	-	-
-	-	-	Miscellaneous	-	-	-
7,336	128,573	15,000	Total	-	-	-
-	-	-	Personnel Services	-	-	-
6,927	485	15,000	Materials and Services	-	-	-
-	-	-	Capital Outlay	-	-	-
-	-	-	Transfers to other Funds	-	-	-
409	128,088	-	Unappropriated Ending Fund Balance	-	-	-
7,336	128,573	15,000	Total	-	-	-

2024 Actual	2025 Actual	2026 Adopted	Account	Grant Fund (Special Revenue) Detail	2027 Proposed	2027 Approved	2027 Adopted
6/30/2024	6/30/2025	6/30/2026		RESOURCES			
7,336	128,982	15,000	08-00-4030	AFG 2021	-		
-		-	08-00-4030	SAFER 2019	-		
-		-	08-00-4030	SAFER 2018	-		
7,336	128,982	15,000		Intergovernmental Revenue	-	-	-
-	(409)	-	08-00-3000	Beginning Fund Balance	-	-	-
7,336	128,573	15,000		TOTAL RESOURCES	-	-	-
				REQUIREMENTS			
				Personnel Services			
-	-	-	08-10-5000	Base Salaries	-		
-	-	-	00-10-5100	Overtime	-		
-	-	-	08-10-5200	FICA	-		
-	-	-	08-10-5205	PERS	-		
-	-	-	08-10-5210	Unemployment	-		
-	-	-	08-10-5215	Workers Comp	-		
-	-	-	08-10-5220	Life Insurance	-		
-	-	-	08-10-5225	Medical Insurance	-		
-	-	-	08-10-5230	Disability Insurance	-		
-	-	-	08-10-5240	PEHP	-		
-	-	-		Total Personnel Services	-	-	-
				Materials and Services			
6,927	485	15,000	08-20-6025	Training & Travel	-		
-		-	08-20-6030	Uniforms & PPE	-		
-		-	08-20-6032	Volunteer Recruitment/Retention-SAFER	-		
-		-	08-20-6050	Medical Supplies	-		
-		-	08-30-7010	Service Contracts	-		
6,927	485	15,000		Total Materials and Services	-	-	-
-	-	-	08-40-8010	Capital Outlay	-	-	-
6,927	485	15,000		Total Grants	-	-	-
-	-	-		Transfers To General Fund	-	-	-
409	128,088	-		Unappr. Ending Fund Balance	-	-	-
7,336	128,573	15,000		TOTAL REQUIREMENTS	-	-	-



CAPITAL FUND

Fiscal Year 2026-27

2024 Actual	2025 Actual	2026 Adopted	Capital Fund Summary	2027 Proposed	2027 Approved	2027 Adopted
62,428	583,069	420,000	Beginning Fund Balance	70,000	-	-
-	-	5,000	Interest Income	5,000	-	-
61,166	-	-	Miscellaneous Revenue	-	-	-
500,000	250,000	35,000	Transfers from other Funds	1,200,000	-	-
623,594	833,069	460,000	Total	1,275,000	-	-
40,525	293,342	451,190	Capital Outlay	1,200,000	-	-
-	-	-	Reserve for Future Exp.	-	-	-
583,069	539,727	8,810	Unappr. Ending Fund Balance	75,000	-	-
623,594	833,069	460,000	Total	1,275,000	-	-

2024 Actual	2025 Actual	2026 Adopted	Account	Capital Fund Detail	2027 Proposed	2027 Approved	2027 Adopted
6/30/2024	6/30/2025	6/30/2026		RESOURCES			
-	-	5,000	10-00-4020	Interest Income	5,000		
61,166	-	-		Miscellaneous Revenue	-		
500,000	250,000	35,000	10-00-4999	Transfer In From General Fund	1,200,000		
62,428	583,069	420,000	10-00-3000	Beginning Fund Balance	70,000		
623,594	833,069	460,000		TOTAL RESOURCES	1,275,000	-	-
				REQUIREMENTS			
				Capital Outlay			
36,326	-	62,690	10-40-8005	Building Improvements	900,000		
4,199	-	88,500	10-40-8010	Equipment	-		
	293,342	300,000	10-40-8015	Apparatus	300,000		
40,525	293,342	451,190		Total Capital Outlay	1,200,000	-	-
-	-	-	10-60-9900	Reserve for Future Exp.	-	-	-
583,069	539,727	8,810	10-60-9999	Unappr. Ending Fund Balance	75,000		
623,594	833,069	460,000		TOTAL REQUIREMENTS	1,275,000	-	-



APPENDICES

Fiscal Year 2026-27

Proposed Budget
Transfer Detail
FY 2026-27

<u>Accounts</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
00-00-4999	Transfers from other Funds		-
00-50-9999	Transfers Out	1,200,000	
08-00-4999	Transfer In		-
08-50-9999	Transfer Out to General Fund	-	
10-00-4999	Transfer In		1,200,000
10-50-9999	Transfer Out to General Fund	-	
		1,200,000	1,200,000



PERSONNEL SUMMARY

Fiscal Year 2026-27

	FISCAL YEAR			
	PROPOSED 2026-27	ADOPTED 2025-26	ACTUAL 2024- 25	ACTUAL 2023- 24
ADMINISTRATION				
Fire Chief	1	1	1	1
Deputy Fire Chief	0	0	0	1
Division Chief of Finance & Logs	0	0	1	1
Administrative Services Director	1	1	1	1
Receptionist	0.5	0.5	0.5	1
Administrative Officer/Lieutenant	0	0	0	0
Battalion Chief	2	2	0	0
Totals	4.5	4.5	3.5	5
FIRE OPERATIONS				
Fire Marshall Division Chief	0	0	0	1
Battalion Chief	0	0	0	1.5
Lieutenant	9	9	9	9
Firefighter	21	21	18	28
Totals	30	30	27	39.5
TRAINING				
Division Chief of Training	0	0	0	1
Totals	0	0	0	1
EMS				
Division Chief of EMS	0	0	1	1
Paramedic	5	5	5	6
EMT-Basic	3	3	4	0
Totals	8	8	10	7
FLEET & FACILITIES MAINTENANCE DEPT				
Lead Mechanic	1	1	1	1
Maintenance Technician/Mechanic	1	1	1	1
Totals	2	2	2	2
TOTAL FTE	44.5	44.5	42.5	54.5