



COLUMBIA RIVER FIRE & RESCUE

ADOPTED BUDGET DOCUMENT

2023-24



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



Table of Contents

FY 2023-24 Adopted Budget Document



INTRODUCTION & DISTRICT OVERVIEW	1
Introduction of Members.....	2
Organization.....	3
A Message From the Chief	4
History of the District	6
Community Demographics.....	7
 MISISON & GOALS	 8
Mission, Vision and Values Statements.....	9
Department Fiscal and Budgetary Goals	11
 FINANCIAL OVERVIEW	 12
Budget Message.....	13
Property Tax Overview	20
Debt Service	21
Budget & Financial Policies	23
 ALL FUND REVENUE & EXPENDITURES	 27
General Fund.....	38
Sick Leave Fund	50
Apparatus Fund.....	53
TANS Fund	56
RSVP Fund.....	59
FGP Fund	62
Health Insurance Fund.....	65
Capital Projects Fund	68
Grant Fund	71
Maintenance Enterprise Fund	75
Capital Fund	78
Appendices.....	81

Columbia River Fire and Rescue



INTRODUCTION & DISTRICT OVERVIEW

Fiscal Year 2023-24

BOARD OF DIRECTORS

As of April 2023

	Term Expires
Hans Feige, President	6/30/2023
Kelly Niles, Vice President	6/30/2025
Gary Hudson, Secretary/Treasurer	6/30/2025
Mark Kreuter, Director	6/30/2023
Kim McLane, Director	6/30/2023

BUDGET COMMITTEE

As of April 2023

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

	Term Expires
Mark Chism	6/30/2024
Ricky Linares	6/30/2024
Kate Linares	6/30/2025
David Garrison	6/30/2026
Melissa Dueck	6/30/2026

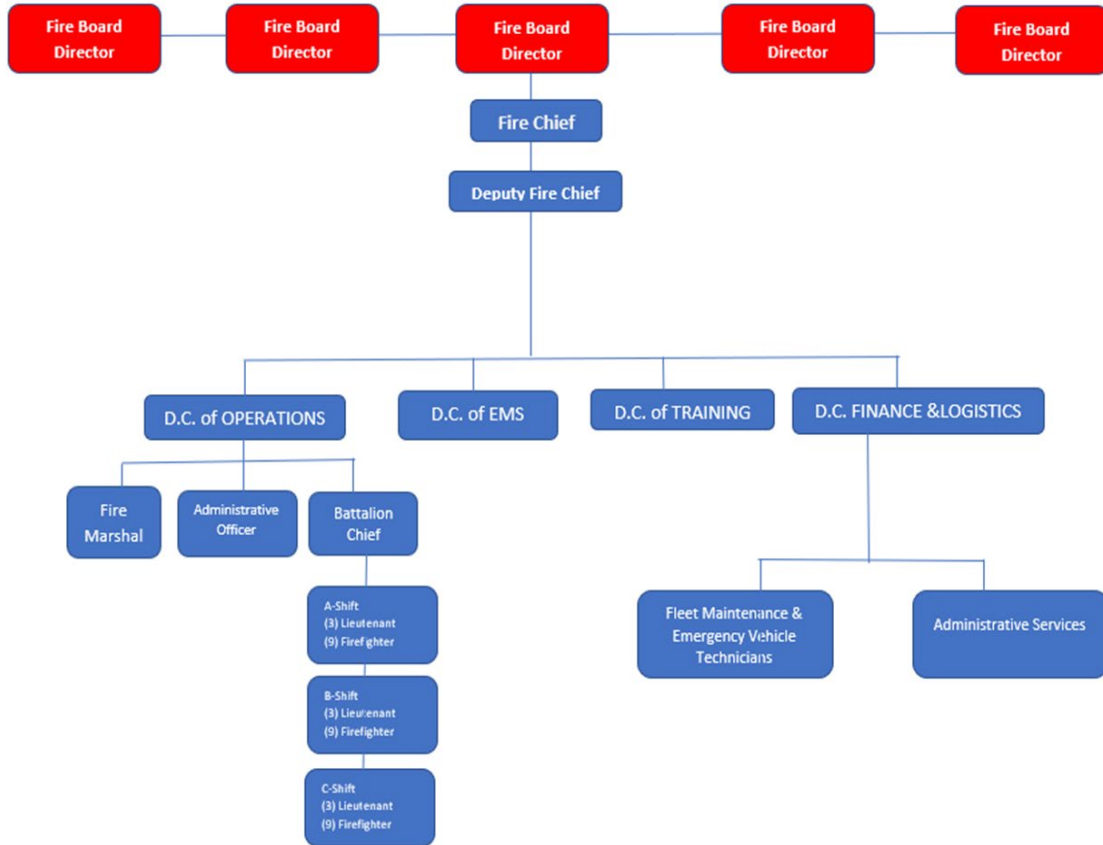
DISTRICT EXECUTIVE STAFF

As of April 2023

- Joel Medina, Fire Chief**
- Eric Smythe, Deputy Chief, Division Chief of Operations
- Gerald Cole, Division Chief of EMS
- Michael Gorsuch, Division Chief of Training
- Randolph "Ted" Pedersen, Fire Marshal
- Jimmy Sanchez, Division Chief of Finance & Logistics

Organization

As of June 2023





Columbia River Fire & Rescue

OFFICE OF FIRE CHIEF JOEL MEDINA

270 Columbia Blvd * St Helens, Oregon * 97051

Phone (503)-397-2990 * * FAX (503)-397-3198

www.crr.com

A MESSAGE FROM THE CHIEF

June 14, 2023

Dear Budget Committee Members and Residents,

I am pleased to submit the 2023-24 budget for Columbia River Fire & Rescue, a Rural Fire Protection District (hereinafter referred to as District). Consistent with the District's mission statement and the 2023-24 newly established strategic plan, we have prepared this budget with the priorities and resources necessary to accomplish our District's goals, expectations, strategies and organizational tactics. We understand the importance of investing in our infrastructure, equipment and staffing to maintain the high level of wildland and structural fire protection and emergency medical services in our district. It is crucial to ensure the safety and well-being of our residents and visitors, and we fully support these strategic and long-term investments.

Our Year in Review

With excitement and immense pride, we congratulate Division Chief Holsey on accepting a promotion to Fire Chief of the La Pine Rural Fire Protection District and Division Chief Mendola on accepting a promotion to Deputy Chief of the Bainbridge Island Fire Department. We wish them Godspeed and all the possible success; they will be missed.

The previous budget year (FY 2022-23) presented us with significant challenges as well as opportunities. On the challenging side, we made some exceedingly difficult and arduous decisions to maintain adherence to the highest level of transparency and fiscal responsibility. While many of the actions taken were required to maintain fiduciary accountability, they were nevertheless difficult. Those actions included:

- Further elimination of administrative positions and freezing certain administrative positions by attrition. To date, this administration has decreased by eight (8) FTEs since January 2021. We hope to revisit some of these positions in the future and regain the appropriate staffing levels commensurate with an organization of our size and complexity.
- Strict adherence to budgetary constraints.
- Enhancement of regimental and procedural-based procurement processes.
- Heightened accountabilities for ALL expenditures.



Columbia River Fire & Rescue

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Every budget year presents its own set of challenges as we aim to deliver efficient emergency response and prevention services to our community; all while ensuring responsible fiscal management. Our dedication to this goal guides our budgeting decisions.

On the opportunities side of our previous budget year, and for only the second fiscal year, the current administration structured a plan of action to address the fiscal needs of the District in a clear, concise and direct manner. Working with all internal divisions, a CPA, and a forensic accounting firm, we have been able to demystify the District's financial condition. This has allowed us to accurately forecast a well-defined and plausible path for the future of the District.

By reducing our Non-Responders, we have been able to increase our first response paramedic staffing by four (4) paramedic FTEs to ensure the District will continue to meet the emergency response requirements of our growing community. Through strict management, we have been able to accomplish the addition of first responders *without increasing the District's mileage tax rate and without asking our taxpayers for a district levy*. Our plan is to continue to invest in our apparatus, stations and response units to ensure the fast and effective emergency response goals as required by the Columbia County Ambulance Service Agreement.

This proposed budget allows the District to continue to deliver outstanding emergency fire, medical, rescue and transport services to our residents in a fiscally conservative and prudent manner. I present the fiscal year 2023-24 budget to you.

Sincerely,

Columbia River Fire & Rescue

A handwritten signature in blue ink that reads 'Joel Medina'.

Joel Medina

Fire Chief

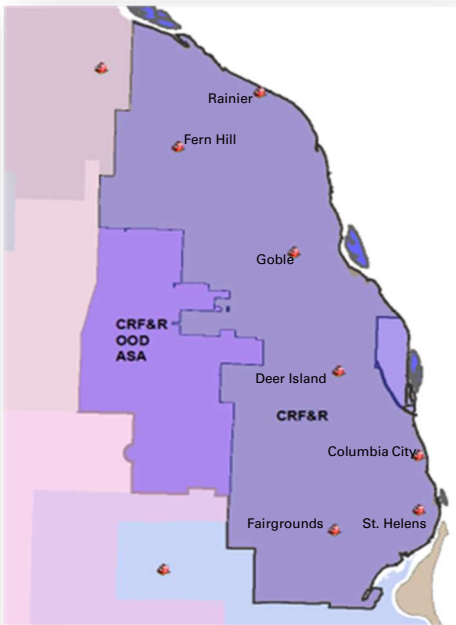
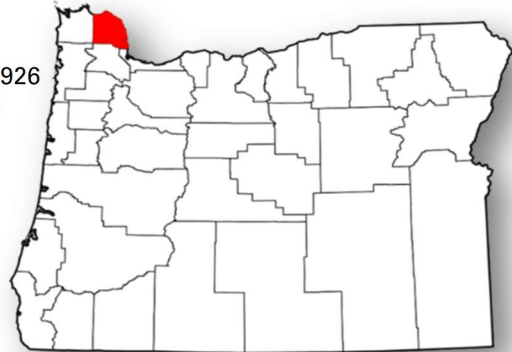
- 1945—St. Helens Rural Fire District created
- 1947—Rainier Rural Fire District created (100+ square miles)
- 1967—St. Helens City fire and St. Helens Rural Fire combine into one District
- 1970's—PGE begins building and operating Trojan Nuclear Power plant outside Rainier
- 1979—Columbia 911 District 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 pursue 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.

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 (2021)

- City of Rainier- population 1,905 | 4.95mi² | founded 1885
- City of Prescott- population 80 | .06mi² | founded 1947
- City of Columbia City- population 1,957 | 1.158mi² | founded 1926
- City of St. Helens- population 14,095 | 5.95mi² | founded 1889
- Columbia County- population 53,074

Source: US Census Bureau



District Service Area & Station Locations:

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

School District Student Enrollment- 2022

- Rainier School District #13 – 794
- St. Helens School District #502 – 2,775

Source: Oregon Department of Education



Columbia River Fire and Rescue



MISSION & GOALS

Fiscal Year 2023-24

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”

The following have been identified as the top three priorities for Columbia River Fire and Rescue Fiscal Year 2023-24:

The primary financial goal for FY 2023-24 must be the adherence to creating and maintaining an Unappropriated Ending Fund Balance (UEFB).

***“The purpose of an unappropriated ending fund balance is to provide the local government with a cash or working capital balance with which to begin the fiscal year following the one for which this budget is being prepared.”
(ORS 294.371 and OAR 150-294.398)***

It is financially critical that Columbia River Fire and Rescue reach the sum of two million dollars (\$2,000,000) as a milestone for a UEFB. To achieve this milestone, a minimum allotment of five hundred thousand dollars (\$500,000) shall be obligatorily deducted from any available yearly revenue prior to calculating any other expenses. The UEFB shall not weigh in as an available yearly revenue source for any department expenditures, including personnel services.

“Do not include an unappropriated ending fund balance in the resolution or ordinance making appropriations. No expenditures can be made from an unappropriated ending fund balance during the year in which it is budgeted. The only exception to this is in an emergency situation arising during the year by involuntary conversion (theft, vandalism, accident, etc.), civil disturbance or natural disaster. If such an emergency occurs and the revenue in the unappropriated ending fund balance is needed to replace the damaged property, it may be appropriated with a resolution or ordinance or through a supplemental budget after that event occurs.” (ORS 294.481)

This five hundred-thousand-dollar (\$500,000) allotment shall take place for a period of four (4) years, or until the UEFB of two million dollars (\$2,000,000) is secured.

The secondary budgetary priority must be our buildings, such as fire station and apparatus infrastructure, and to include the addition of a “No Smoke Exhaust Protection” on our apparatus. The No Smoke Exhaust Protection system is an apparatus mounted direct source capture. Apparatus-mounted products meet and exceed standards set forth by OSHA, NIOSH and NFPA as a diesel exhaust protection system both in our stations and on scene.

The third budgetary priority ensures every effort possible shall be made to allocate funding for recruitment of Firefighter Paramedics or provide an avenue for paramedics to become fire certified.

Columbia River Fire and Rescue



FINANCIAL OVERVIEW

Fiscal Year 2023-24



Columbia River Fire & Rescue

ADMINISTRATION OFFICES

270 Columbia Blvd * St Helens, Oregon * 97051

Phone (503)-397-2990 * * FAX (503)-397-3198

www.cfr.com

BUDGET MESSAGE

June 14, 2022

Budget Committee Members and Residents
Columbia River Fire & Rescue

Dear Budget Committee Members and Residents:

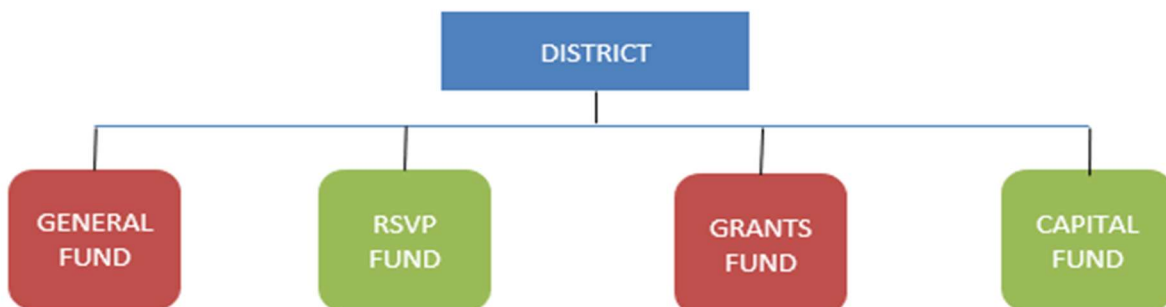
Introduction

In compliance with the State of Oregon Local Budget Law, Columbia River Fire & Rescue (hereinafter known as the "District") has prepared the total proposed budget of \$13,538,400 for the fiscal year 2023-24, beginning July 1, 2023 and ending June 30, 2024, and has been submitted for your approval. As prepared and submitted, the annual budget is intended to serve as a:

- **Financial plan** for the upcoming fiscal year, it is necessary to provide a clear outline of expected expenses and proposed methods of financing.
- **Operational plan** for the allocation and utilization of personnel, materials, services, and other resources will be executed according to this budget for the 2023-24 fiscal year.
- **Strategies guide** for program and department goals and objectives for fiscal year 2023-24.

Budgetary Accounting Basis

The funds are budgeted using the modified accrual basis of accounting, following standard budgetary practices. The District's accounts are organized by the fund, and each considered a distinct budgetary and accounting unit.



General Fund

Includes the general operation of the District, organized into the following Departments: Administration, Fire Operations, Training, EMS, Fire Prevention, and Fleet/Facility Maintenance, which are further delineated in the budget being presented.

RSVP Fund

This program was eliminated due to the significant cost to the District and the taxpayers. The fund remains because it is required by Oregon budget Law to list an old fund even if it is no longer active. The detail sheets must show the actual expenditures and resources for the two preceding fiscal years for each fund (ORS 294.358, renumbered from 294.376).

Grant Fund

This fund will reflect the estimated reimbursement and additional funds Columbia River Fire and Rescue expects to receive from the three following grants:

FY 2021 (AFG): EMW-2021-FG-09824 (Concludes: 09-12-2024)

FY 2019 (SAFER): EMW-2019-FF-01611 (Concludes: 11-23-2024)

FY 2018 (SAFER): EMW-2018-FF-00248 (Concludes: 12-08-2023)

Capital Fund

This fund accounts for the acquisition of long-term assets such as no smoke systems for our apparatus, a required bathroom repair at St. Helens Fire Station, and new ambulances to replace our aging fleet.

Inactive Funds

The following funds were included as required by Oregon budget Law to list an old fund even if it is no longer in use. The detail sheets must show the actual expenditures and resources for the two preceding fiscal years for each fund (ORS 294.358, renumbered from 294.376).

- Sick Leave/Retirement Fund
- Apparatus Fund
- TANS Fund
- FGP Fund
- Health Insurance Reserve Fund
- Maintenance Enterprise Fund

The budget is created using generally accepted accounting principles. Governmental funds are accounted for using the modified accrual basis of accounting. Revenue is recorded when measurable and available, while expenditures are recorded upon receiving goods or services. All fund assets and liabilities, current and non-current, are accounted for within their respective funds and have been adjusted to reflect a more transparent budget for the citizens we serve.

Budget Process

The District's budgetary goals are communicated to the Deputy & Division Chiefs based on strategic goals and financial models. Managers then develop the budget while identifying key performance objectives for their department and program. The fire chief

and executive staff provide guidance and outline the overall philosophy to achieve our objectives to better serve our employees and citizens. The current governing body creates a comprehensive budget for all funds that fall under state law's budgetary requirements. This includes the legal obligation for a balanced budget, ensuring that the total beginning fund balance, revenues, and other financing sources align with the total expenditures, other financing uses, contingency, and ending fund balance.

The budgeting process includes public input through various stages of preparation, public hearings, and approval of the original budget by the Budget Committee and the District's Board of Directors.

Budget Summary

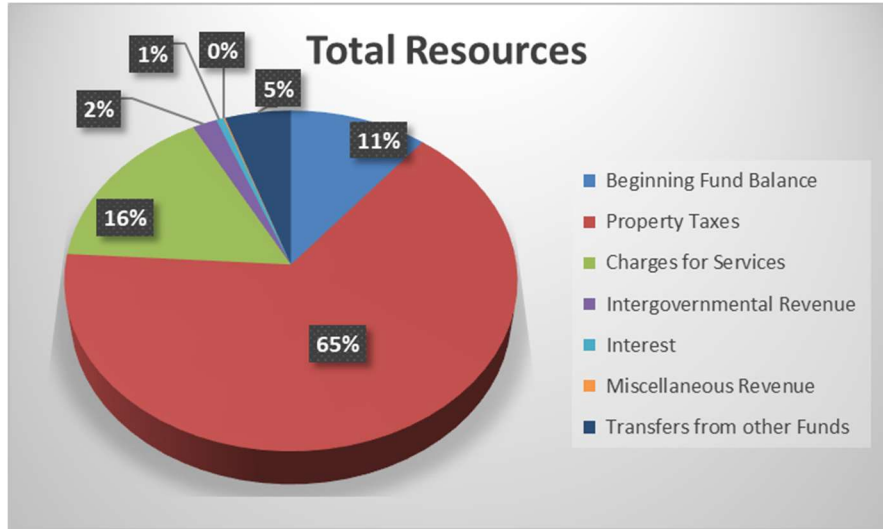
The total proposed budget requirements for the fiscal year 2023-24 is \$13,538,400, which is an increase of 5% over the prior year adopted budget of \$12,873,000.

The following table is an all funds summary comparing the prior year adopted budget to the current year proposed budget. Please note that the District intends to bring the Board a supplemental budget to amend the Adopted budget prior to the end of the fiscal year 2023. The supplemental budget will increase appropriations for FY 2022-23 and, overall, the final budget comparison between fiscal years is expected to be fairly flat. However, as ORS requires us to present the current budget, which is the 2023 adopted column, in the proposed budget the numbers presented below are accurate as the time of this presentation.

2023 Adopted	All Funds	2024 Proposed	Change from Prior Year	Change as %
1,598,000	Beginning Fund Balance	1,460,000	(138,000)	-9%
8,492,600	Property Taxes	8,830,000	337,400	4%
2,527,400	Charges for Services	2,193,000	(334,400)	-13%
200,000	Intergovernmental Revenue	260,000	60,000	30%
24,000	Interest	80,000	56,000	233%
31,000	Miscellaneous Revenue	15,400	(15,600)	-50%
-	Transfers from other Funds	700,000	700,000	100%
12,873,000	Total Resources	13,538,400	665,400	5%
10,308,880	Personnel Services	9,601,430	(707,450)	-7%
1,674,220	Materials and Services	1,841,166	166,946	10%
505,000	Capital Outlay	565,000	60,000	12%
275,400	Debt Service	330,804	55,404	20%
-	Transfers	700,000	700,000	100%
109,500	Reserve/Ending Fund Balance	500,000	390,500	357%
12,873,000	Total Requirements	13,538,400	665,400	5%

Total Resources and Significant Changes

Total Resources equal **\$13,538,400** and the largest of these is Property Taxes.



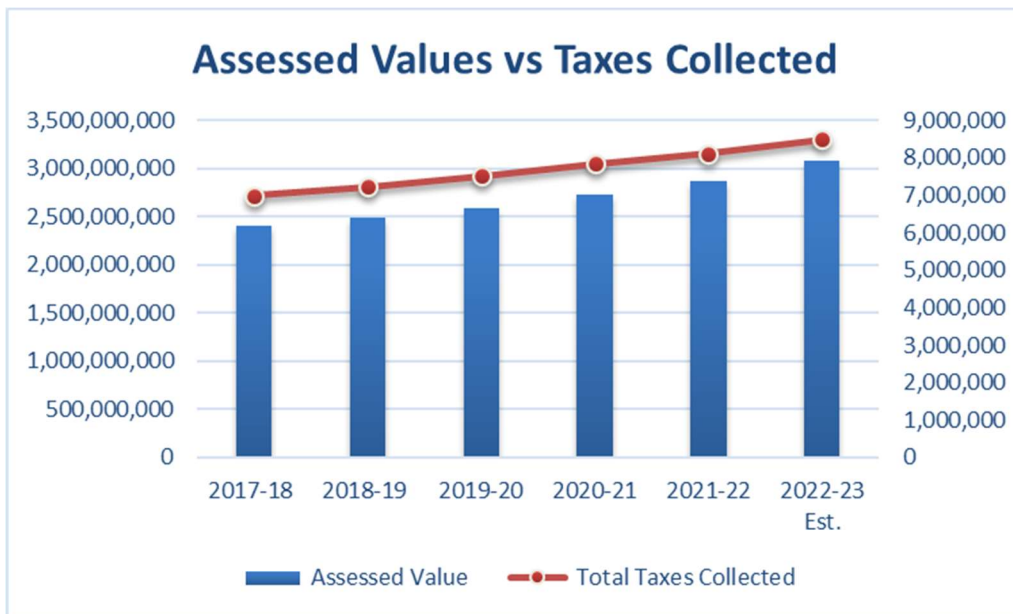
Beginning Fund Balance

The District is forecasting a beginning fund balance of \$1,460,000 to cover expenses from July 1st until November, when significant property tax revenues are received. It is worth noting that the District's monthly

operating cost is approximately one million dollars, which is why the current administration has secured a line of credit with US Bank to ensure that the District can continue making payroll and operating.

Property Taxes

Based on history and continuing trends, we are forecasting a **4.0%** increase in total property tax collections as assessed values in Oregon continue to climb. The District's permanent tax rate of **\$2.9731/1,000** of assessed value is used to calculate general operating property taxes.



According to existing regulations, the assessed value of a property is typically lower than its market value and is determined by comparing it to similar properties. In addition, the District experiences compression in our collections with Urban Renewal Areas where the tax rolls have been frozen (i.e. no new growth in collections). When we factor in these things, the true collection rate for the District is approximately 92.6%. Therefore, we have budgeted collections of **\$8,830,000** (rounded figure) for the proposed budget.

Charges for Services

The revenue has decreased due to the absence of the 8% super rural fee when billing Medicare and Medicaid for EMS services. However, we have taken steps to improve revenue recovery by implementing more accurate reporting for the Ground Emergency Medical Transport (GEMT) grant and partnering with Systems Design West (EMS Billing company) for more precise EMS billing reports. Our goal is to recover as much revenue as possible through these efforts. In conjunction with the aforementioned, the decrease in revenue of 334,400 is simply a reflection of accurate accounting versus incomplete EMS billing records from the District's past.

Intergovernmental Revenue

Projected revenue has increased over the prior year as a reimbursement request has been submitted for previously uncollected costs.

Interest Income

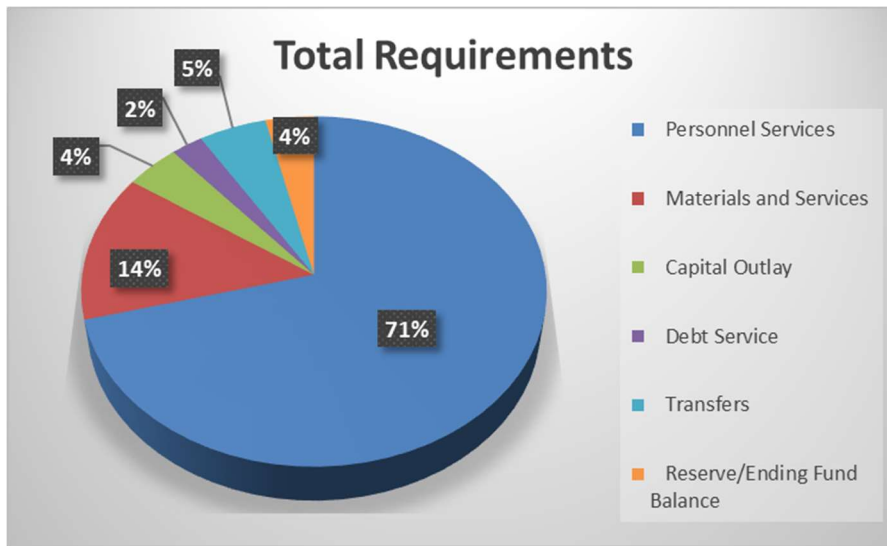
Due to the current inflationary economic conditions, interest rates have risen dramatically as the Federal Reserve has increased rates over 10 times since March 17, 2022. While the District does have varying cash on hand, the District does earn interest in the Local Government Investment Pool account. Rates have risen to over 4% and are expected to remain fairly stable over the next fiscal year.

Miscellaneous

Used equipment surplus sales are included in the proposed. The equipment will be placed on government auction, as is best practice, in hopes of recovering the most for our aging and surplus equipment.

Transfers from Other Funds

This accounts for the interfund activities between the various Funds.



Total Expenditures & Significant Changes

Total Resources equals **\$13,538,400** and the largest of these is Personnel.

Personnel Services



The reduction of approximately 7% in Personnel Services is largely due removal of **seven** positions, which aimed to balance the budget and develop a strategy for putting an end to the district's historical reliance credit lines to cover operating costs.

Materials and Services



Not surprisingly, Materials and Services costs continued to increase over the prior fiscal year. This increase can be attributed to inflation, as well as the steady growth of our community, resulting in a higher call volume.

Capital Outlay



The Capital Outlay budget has been increased by \$60,000. This will allow us to carry out some much-needed repairs and renovations to the bathroom facilities at St. Helens Fire Station. Currently, our employees are forced to share restrooms, and it is essential that we provide adequate privacy for everyone. We will also be installing a "NO SMOKE" system in our fleet. This system will filter out harmful particulates and carcinogens, which can be detrimental to the health of our employees and residents. We will be building the system into the apparatus to ensure maximum efficiency. Finally, with the remaining funds, we hope to replace our aging ambulance fleet.

Debt Service



Total budgeted debt service expenditures are budgeted at \$330,805 to meet estimated principal and interest obligations associated with general obligation debt outstanding for the LBTC training center, fire engine lease-to-purchase contract, and Stryker power loaders on all our ambulances.

Transfers to Other Funds

This accounts for the interfund activities between the various Funds.

Unappropriated Ending Fund Balance (UEFB)



Our district is committed to responsible financial management and ensuring that the District has the necessary resources to operate effectively. As part of this effort, we will be setting aside \$500,000 in FY 2023-24 as the UEFB. The District plans to continue on a path forward to increase the UEFB over the next 5 years to reach \$2.5 million in the short-term, with a \$4 million dollar target UEFB in the long-term. This will allow us to avoid relying on a revolving line of credit or other credit sources that have been utilized for over a decade to cover operational costs.

Final Thoughts

Our community and service areas can look forward to exceptional service in the upcoming fiscal year, as we strive to meet our long-term performance goals and maintain high standards. Despite inflation and increased building in dedicated enterprise zones leading to a loss of revenue, we remain optimistic about the opportunities that FY 2023-24 will bring. Our priority is providing professional and efficient emergency responses in all types of hazardous situations. We want to express our gratitude to our administrative staff members and division leaders who have worked tirelessly to help develop the proposed budget. Rest assured; we will continue to put in the same level of effort to effectively manage the FY 2023-24 budget.

Sincerely,

A handwritten signature in black ink that reads "Jimmy R. Sanchez Jr." in a cursive script.

Jim Sanchez

Division Chief of Finance & Logistics

Permanent Tax Rate – \$2.9731 /\$1,000 of assessed value

Reductions (due to compression):

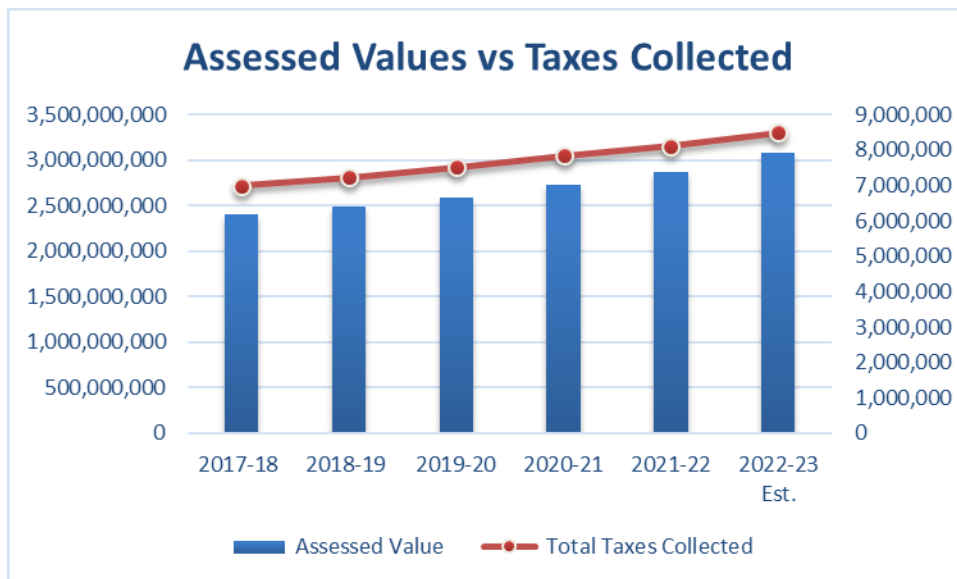
\$0.2162 St. Helens Urban Renewal Agency

\$0.1742 Rainer Urban Renewal Agency

General Fund – Permanent Rate	
Expected Assessed Valuation:	\$3,086,080,079
Tax Rate Levied:	\$2.9731/\$1,000
Estimated General Fund Total Levy:	\$9,175,225
Expected Collection Rate (includes compression):	92.56%
Estimated Collections:	\$8,492,136

Property Tax Levies and Collections

Fiscal Year	Assessed Value	AV*Permanent		Total Taxes Imposed	Increase From the Prior Year	Total Taxes Collected	Collection Rate	Collection Rate with Compression
		Rate	Compression					
2017-18	2,410,893,523	7,167,828	(55,790)	7,112,038		6,984,277	98.2%	97.4%
2018-19	2,491,596,234	7,407,765	(54,340)	7,353,425	3.4%	7,217,671	98.2%	97.4%
2019-20	2,586,390,349	7,689,597	(39,241)	7,650,356	4.0%	7,510,274	98.2%	97.7%
2020-21	2,722,639,639	8,094,680	(94,900)	7,999,780	4.6%	7,831,968	97.9%	96.8%
2021-22	2,871,511,924	8,537,292	(217,343)	8,319,949	4.0%	8,110,163	97.5%	95.0%
2022-23 Est.	3,086,080,079	9,175,225	(463,422)	8,711,803	4.7%	8,492,136	97.5%	92.6%
2023-24 Est.				9,060,275	4.0%	8,831,821	97.5%	



For the Proposed Budget, all Debt Service payments are budgeted within Fund 00 – General Fund.

Bonded Debt

In February 2016, the District refunded and refinanced the 2006 Full Faith & Credit Obligations that were originally issued to build the Lee Broadbent Training Center in the amount of \$2,375,000. The new obligations are on the same maturity schedule as the previous with a final payment date of January 1, 2037. The net present value of savings due to refinancing was an estimated \$422,544. The remaining debt service payments are as follows:

Budget Year	Payment Due	Principle Payment	Interest Payment	Annual Payment	Balance
					\$1,835,000
2023-24	7/1/2023		\$36,700	\$170,300	
	1/1/2024	\$100,000	\$36,700		\$1,735,000
2024-25	7/1/2024		\$34,700	\$171,400	
	1/1/2025	\$105,000	\$34,700		\$1,630,000
2025-26	7/1/2025		\$32,600	\$172,300	
	1/1/2026	\$110,000	\$32,600		\$1,520,000
2026-27	7/1/2026		\$30,400	\$173,000	
	1/1/2027	\$110,000	\$30,400		\$1,410,000
2027-28	7/1/2027		\$28,200	\$168,600	
	1/1/2028	\$115,000	\$28,200		\$1,295,000
2028-29	7/1/2028		\$25,900	\$169,100	
	1/1/2029	\$125,000	\$25,900		\$1,170,000
2029-30	7/1/2029		\$23,400	\$174,300	
	1/1/2030	\$125,000	\$23,400		\$1,045,000
2030-31	7/1/2030		\$20,900	\$169,300	
	1/1/2031	\$130,000	\$20,900		\$915,000
2031-32	7/1/2031		\$18,300	\$169,200	
	1/1/2032	\$140,000	\$18,300		\$775,000
2032-33	7/1/2032		\$15,500	\$173,800	
	1/1/2033	\$140,000	\$15,500		\$635,000
2033-34	7/1/2033		\$12,700	\$168,200	
	1/1/2034	\$150,000	\$12,700		\$485,000
2034-35	7/1/2034		\$9,700	\$172,400	
	1/1/2035	\$160,000	\$9,700		\$325,000
2035-36	7/1/2035		\$6,500	\$176,200	
	1/1/2036	\$160,000	\$6,500		\$165,000
2036-37	7/1/2036		\$3,300	\$169,800	
	1/1/2037	\$165,000	\$3,300	\$168,300	\$0

Capital Leases

On November 12, 2019, the District entered into a capital lease agreement with Government Capital Corporation for the purchase of 2 Rosenbaur Timberwolf fire engines. The remaining debt service payments are as follows:

Payment Number	Payment Date	Total Payment	Interest Paid	Principal Paid	Remaining Balance	Option to Purchase after payment on this line
					\$205,849.82	
4	1/22/2024	\$102,924.91	\$5,851.77	\$97,073.14	\$102,924.91	\$100,610.86
5	1/22/2025	\$102,924.91	\$2,968.68	\$99,956.23	\$0.00	\$1.00

Interest Rate 2.97%

The District entered into a lease purchase agreement on March 15, 2022, with Stryker Medical for 4 MTS Power Loaders and related equipment. The remaining debt service payments are as follows:

Payment	Payment Date	Capital Lease Payment	Equipment Service Cost	Total Payment	Remaining Balance
					\$ 156,828.77
3	4/15/2024	\$ 38,575.26	\$ 13,701.00	\$ 52,276.26	\$ 104,552.51
4	4/15/2025	\$ 38,575.26	\$ 13,701.00	\$ 52,276.26	\$ 52,276.26
5	4/15/2026	\$ 38,575.26	\$ 13,701.00	\$ 52,276.26	\$ 0.00

Revolving Line of Credit

November 11, 2022, the District entered into an agreement with US Bank for a line of credit of up to \$2 million. Interest rates are variable, based on the current Bloomberg Short Term Bank Yield Index plus 71 basis points. As of June 13, 2023, the District has not yet drawn upon the line of credit and therefore the current balance is \$0.

The line of credit was established to secure funding for the District in anticipation of cashflow shortages. Current projections indicate that the District may need to draw on the line of credit for operating expenses as early as August.

Operating Budget Policy

Columbia River Fire & Rescue is committed to providing high-quality services to the community at an acceptable level of taxation. Specific policies that drive the budget preparation are:

- The District will maintain high service levels in emergency services operations, which include responses to fire and medical emergencies. These services receive the highest priority for funding.
- The District strives to avoid adopting budgetary procedures that result in balancing current operational costs at the expense of future years' operations.
- The District will maintain a budgetary control system to ensure compliance with the adopted budget.
- The District's balanced budget policy is that a budget is considered balanced 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 ending fund balance.

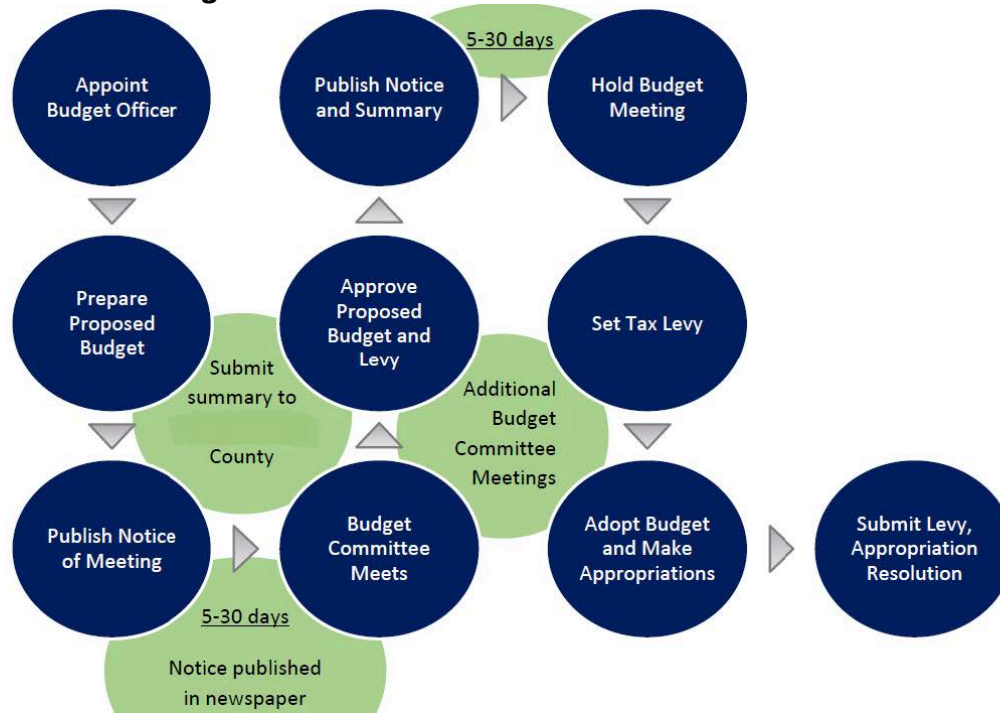
Financial Forecasting

Prior to the budget process each year, finance staff prepare a financial forecast. The forecast and variables are reviewed with management and set the tone for the budget process and long-term financial planning. These forecasts are performed with consideration of future economic variables, including labor costs, PERS rate projections, healthcare, interest, and inflation rates.

The Annual Budget Cycle

The budget, or financial plan, begins each year, with the executive staff review of the budget calendar and a review of issues to address in the budget preparation. The budget process then officially kicks off with the Fire Chief requesting needs from division staff and Battalion Chiefs. The budgets requests are reviewed by the Fire Chief and then submitted to the budget officer in early February. Finance then forecasts revenues and meets with the Fire Chief to review and discuss the Division budget requests. The budget officer and executive staff ensure the budget meets both key strategic goals in program funding and in overall financial health of the District. Cuts and adjustments are then made as needed to prepare a balanced proposed budget.

The Oregon Local Budget Law Process



Budget Amendments

The process for **amending the budget** by state budget laws as outlined in Chapter 294 of the Oregon Revised Statutes. The governing body’s spending authority within existing appropriations is set by the levels in the adopting resolution and may be increased by (1) transferring amounts among appropriations in the same fund, or (2) transferring from an appropriation in the General Fund to an appropriation category in another fund. The governing body must enact a resolution providing for the transfer.

Supplemental Budgets

By transferring appropriations, the District usually has enough flexibility to carry out the programs prescribed in the adopted budget. There may be times when an adopted budget gives no authority to make certain expenditures or when revenues are received for which the governing body has no previous knowledge. In these cases, the District may use a **supplemental budget** to authorize expenditures or spend additional revenues in a current fiscal year. Supplemental budgets cannot be used to authorize a tax levy.

The governing Board of Directors may adopt a supplemental budget through a resolution if the supplemental budget does not exceed 10 percent of the fund’s most recent amended budget appropriation. For supplemental budgets greater than that or that do not meet a legal budget law exception, a longer process is required. A special hearing must be held by the governing body, and the proposed supplemental budget must be published before this hearing.

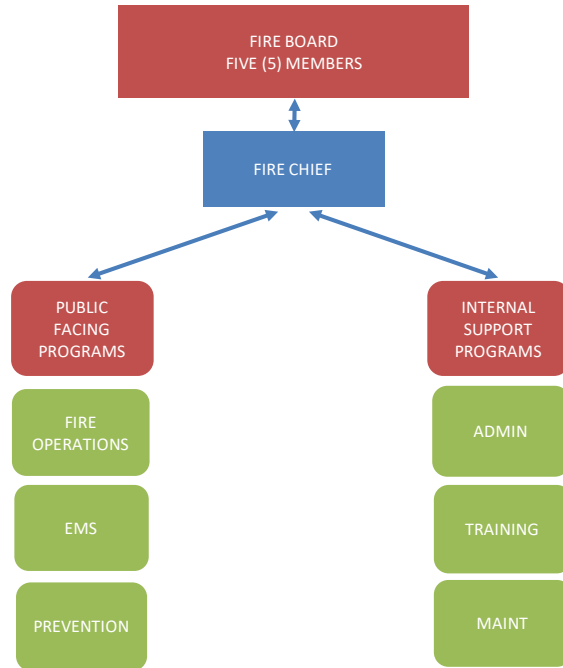
The District may utilize budget transfer resolutions during the year as more information becomes available.

The Budget Document as an Operational Guide

It has been the philosophy of the Board of Directors to have enough resources on hand at the beginning of the fiscal year to carry the District up to the time in November when tax turnovers are received from the county tax assessors’ offices. The District anticipates that it will receive approximately 92.6 cents of each tax dollar in the year in which it is levied.

Unfortunately, the District’s current resources are not likely to meet this goal in FY23-24 and a line of credit has been secured.

The District’s daily operations are generally accounted for as departments within the General Fund. The District accounts for its program operations under six departments. Division Chief’s will also manage capital requests from the Capital Fund.

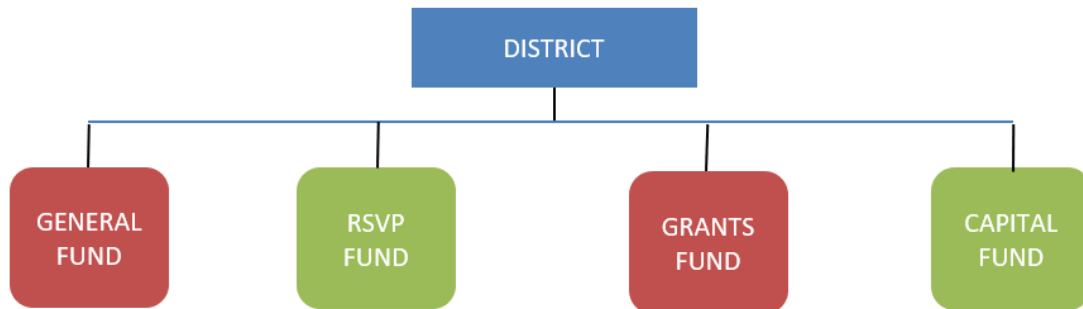


The Budget as a Financial Plan

The budget document was developed to serve as the financial plan required to carry out the goals and objectives for the ensuing fiscal year. It is intended to provide financial guidelines for programs and functions within the District. Separate summary pages are presented for these areas, and each summary page includes data for:

	<p>Personnel Services – includes the salaries and fringe benefits of full-time and part-time employees.</p>
	<p>Materials and Services – includes supplies, maintenance and repairs, rent, utilities, and contracts for professional services, such as for the District’s services, supervising physician, communication or IT professionals, legal counsel, audits, and insurance.</p>
	<p>Capital Outlay – includes the costs of land, buildings and improvements, furniture, and equipment.</p>
	<p>Other Expenditures – includes special appropriations not included in the above categories such as interfund operating transfers, debt service, and contingency funds.</p>

Funds included in the annual budget document are *governmental*. The General Fund requires a tax levy to fund operations. The RSVP, Grants, and Capital Fund, which are *governmental fund types*, do not require a tax levy. Rather, the sources of revenues for these funds are transfers from the General Fund, grant funding and interest earnings on unexpended cash on hand.



The remaining funds of the District are included in the proposed budget document solely to present their history, as required by Oregon Local Budget Law, but the funds have been closed and there are no associated budget requests for FY23-24.

Basis of Accounting

The *governmental fund types* are budgeted and accounted for on the **modified accrual basis** of accounting, whereas revenues are recorded in the accounting period in which they become measurable and available, and expenditures are recorded at the time liabilities are incurred, except for:

- Interfund transactions for services, which are recorded on the accrual basis.
- Interest expense on general obligation bonds, which is recorded as due.

Significant revenues, which are measurable and available on June 30 under the modified accrual basis of accounting, will be property tax revenues, which are collected within 60 days after year end.

The basis of accounting described above is in accordance with generally accepted accounting principles.

Columbia River Fire and Rescue



ALL FUND REVENUE & EXPENDITURES

Fiscal Year 2023-24

Columbia River Fire & Rescue
Adopted Budget
Summary of Resources and Requirements
ALL FUNDS
FY 2023-24

2021 Actual	2022 Actual	2023 Adopted	All Funds	2024 Proposed	2024 Approved	2024 Adopted
5,668,791	4,964,977	1,598,000	Beginning Fund Balance	1,460,000	1,460,000	1,460,000
7,817,622	8,107,127	8,492,600	Property Taxes	8,830,000	8,830,000	8,830,000
2,016,443	2,043,502	2,527,400	Charges for Services	2,193,000	2,193,000	2,193,000
735,107	439,913	200,000	Intergovernmental Revenue	260,000	260,000	260,000
43,297	24,463	24,000	Interest	80,000	80,000	80,000
532,805	227,151	31,000	Miscellaneous Revenue	15,400	15,400	15,400
510,258	366,026	-	Transfers from other Funds	700,000	700,000	700,000
17,324,323	16,173,159	12,873,000	Total Resources	13,538,400	13,538,400	13,538,400
9,058,132	9,562,674	10,308,880	Personnel Services	9,601,430	9,601,430	9,601,430
1,193,745	1,385,821	1,674,220	Materials and Services	1,841,166	1,841,166	1,841,166
1,327,212	689,869	505,000	Capital Outlay	565,000	565,000	565,000
269,999	273,725	275,400	Debt Service	330,804	330,804	330,804
510,258	366,026	-	Transfers	700,000	700,000	700,000
4,964,977	3,895,044	109,500	Reserve/Ending Fund Balance	500,000	500,000	500,000
17,324,323	16,173,159	12,873,000	Total Requirements	13,538,400	13,538,400	13,538,400

Columbia River Fire & Rescue
Adopted Budget
Resources By Fund
FY 2023-24

2021 Actual	2022 Actual	2023 Adopted	All Funds Resources	2024 Proposed	2024 Approved	2024 Adopted
5,668,791	4,964,977	1,598,000	Beginning Fund Balance	1,460,000	1,460,000	1,460,000
7,817,622	8,107,127	8,492,600	Property Taxes	8,830,000	8,830,000	8,830,000
2,016,443	2,043,502	2,527,400	Charges for Services	2,193,000	2,193,000	2,193,000
735,107	439,913	200,000	Intergovernmental Revenue	260,000	260,000	260,000
43,297	24,463	24,000	Interest Income	80,000	80,000	80,000
532,805	227,151	31,000	Miscellaneous Revenue	15,400	15,400	15,400
510,258	366,026	-	Transfers from other Funds	700,000	700,000	700,000
17,324,323	16,173,159	12,873,000	Total Resources	13,538,400	13,538,400	13,538,400

2021 Actual	2022 Actual	2023 Adopted	All Funds Resources	2024 Proposed	2024 Approved	2024 Adopted
General Fund						
4,510,809	3,814,916	1,598,000	Beginning Fund Balance	1,400,000	1,400,000	1,400,000
7,817,622	8,107,127	8,492,600	Property Taxes	8,830,000	8,830,000	8,830,000
1,982,021	1,996,532	2,527,400	Charges for Services	2,193,000	2,193,000	2,193,000
340,723	318,811	200,000	Intergovernmental Revenue	50,000	50,000	50,000
31,399	13,792	24,000	Interest Income	75,000	75,000	75,000
207,919	25,651	31,000	Miscellaneous Revenue	15,400	15,400	15,400
-	4,440	-	Transfers from other Funds	200,000	200,000	200,000
14,890,493	14,281,269	12,873,000	Total	12,763,400	12,763,400	12,763,400

Sick Leave Fund						
337,745	404,741	-	Beginning Fund Balance	-	-	-
2,781	3,194	-	Interest Income	-	-	-
125,000	-	-	Transfers from other Funds	-	-	-
465,526	407,935	-	Total	-	-	-

Appartus Fund						
1,063,395	851,899	-	Beginning Fund Balance	-	-	-
8,170	6,608	-	Interest Income	-	-	-
-	200,000	-	Miscellaneous Revenue	-	-	-
385,258	-	-	Transfers from other Funds	-	-	-
1,456,823	1,058,507	-	Total	-	-	-

**Columbia River Fire & Rescue
Adopted Budget
Resources By Fund
FY 2023-24**

2021 Actual	2022 Actual	2023 Adopted	All Funds Resources	2024 Proposed	2024 Approved	2024 Adopted
<u>TANS Fund</u>						
(359,284)	(359,270)	-	Beginning Fund Balance	-	-	-
14	-	-	Interest Income	-	-	-
-	359,270	-	Transfers from other Funds	-	-	-
(359,270)	-	-	Total	-	-	-
<u>RSVP Fund</u>						
18,535	13,103	-	Beginning Fund Balance	-	-	-
69,954	30,582	-	Intergovernmental Revenue	-	-	-
6,951	1,500	-	Miscellaneous	-	-	-
95,440	45,185	-	Total	-	-	-
<u>FGP Fund</u>						
4,440	4,440	-	Beginning Fund Balance	-	-	-
4,440	4,440	-	Total	-	-	-
<u>Health Ins Reserve Fund</u>						
110,979	111,912	-	Beginning Fund Balance	-	-	-
933	869	-	Interest Income	-	-	-
111,912	112,781	-	Total	-	-	-
<u>Capital Projects Fund</u>						
(2,316)	(2,316)	-	Beginning Fund Balance	-	-	-
-	2,316	-	Transfers from other Funds	-	-	-
(2,316)	-	-	Total	-	-	-
<u>Grant Fund (Special Revenue)</u>						
(123,263)	34,545	-	Beginning Fund Balance	-	-	-
324,430	90,520	-	Intergovernmental Revenue	210,000	210,000	210,000
317,935	-	-	Miscellaneous	-	-	-
519,102	125,065	-	Total	210,000	210,000	210,000
<u>Maint Enterprise Fund</u>						
107,751	91,007	-	Beginning Fund Balance	-	-	-
34,422	46,970	-	Charges for Services	-	-	-
142,173	137,977	-	Total	-	-	-

**Columbia River Fire & Rescue
Adopted Budget
Resources By Fund
FY 2023-24**

2021 Actual	2022 Actual	2023 Adopted	All Funds Resources	2024 Proposed	2024 Approved	2024 Adopted
			<u>Capital Fund</u>			
-	-	-	Beginning Fund Balance	60,000	60,000	60,000
-	-	-	Interest Income	5,000	5,000	5,000
-	-	-	Transfers from other Funds	500,000	500,000	500,000
-	-	-	Total	565,000	565,000	565,000
<u>17,324,323</u>	<u>16,173,159</u>	<u>12,873,000</u>	GRAND TOTAL	<u>13,538,400</u>	<u>13,538,400</u>	<u>13,538,400</u>

Columbia River Fire & Rescue
Adopted Budget
Requirements by Fund - Category
FY 2023-24

2021 Actual	2022 Actual	2023 Adopted	All Funds Requirements	2024 Proposed	2024 Approved	2024 Adopted
9,058,132	9,562,674	10,308,880	Personnel Services	9,601,430	9,601,430	9,601,430
1,193,745	1,385,821	1,674,220	Materials and Services	1,841,166	1,841,166	1,841,166
1,327,212	689,869	505,000	Capital Outlay	565,000	565,000	565,000
269,999	273,725	275,400	Debt Service	330,804	330,804	330,804
510,258	366,026	-	Transfers to other Funds	700,000	700,000	700,000
4,964,977	3,895,044	109,500	Reserve/Ending Fund Balance	500,000	500,000	500,000
17,324,323	16,173,159	12,873,000	Total Requirements	13,538,400	13,538,400	13,538,400

2021 Actual	2022 Actual	2023 Adopted	All Funds Requirements	2024 Proposed	2024 Approved	2024 Adopted
<u>General Fund</u>						
8,646,372	9,164,552	10,308,880	Personnel Services	9,601,430	9,601,430	9,601,430
1,089,886	1,294,192	1,674,220	Materials and Services	1,831,166	1,831,166	1,831,166
745,782	468,735	505,000	Capital Outlay	-	-	-
218,537	273,725	275,400	Debt Service	330,804	330,804	330,804
375,000	361,586	-	Transfers to other Funds	500,000	500,000	500,000
3,814,916	2,718,479	109,500	Reserve/Ending Fund Balance	500,000	500,000	500,000
14,890,493	14,281,269	12,873,000	Total	12,763,400	12,763,400	12,763,400

<u>Sick Leave/Retirement Fund</u>						
60,785	68,125	-	Personnel Services	-	-	-
404,741	339,810	-	Reserve/Ending Fund Balance	-	-	-
465,526	407,935	-	Total	-	-	-

<u>Appartus Fund</u>						
553,462	219,047	-	Capital Outlay	-	-	-
51,462	-	-	Debt Service	-	-	-
851,899	839,460	-	Reserve/Ending Fund Balance	-	-	-
1,456,823	1,058,507	-	Total	-	-	-

<u>TANS Fund</u>						
-	-	-	Capital Outlay	-	-	-
(359,270)	-	-	Reserve/Ending Fund Balance	-	-	-
(359,270)	-	-	Total	-	-	-

**Columbia River Fire & Rescue
Adopted Budget
Requirements by Fund - Category
FY 2023-24**

2021 Actual	2022 Actual	2023 Adopted	All Funds Requirements	2024 Proposed	2024 Approved	2024 Adopted
<u>RSVP Fund</u>						
67,704	94,596	-	Personnel Services	-	-	-
14,633	8,017	-	Materials and Services	-	-	-
13,103	(57,428)	-	Reserve/Ending Fund Balance	-	-	-
<u>95,440</u>	<u>45,185</u>	<u>-</u>	<u>Total</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FGP Fund</u>						
-	4,440	-	Transfers to other Funds	-	-	-
4,440	-	-	Reserve/Ending Fund Balance	-	-	-
<u>4,440</u>	<u>4,440</u>	<u>-</u>	<u>Total</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Health Ins Reserve Fund</u>						
-	-	-	Transfers to other Funds	-	-	-
111,912	112,781	-	Reserve/Ending Fund Balance	-	-	-
<u>111,912</u>	<u>112,781</u>	<u>-</u>	<u>Total</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Capital Projects</u>						
(2,316)	-	-	Reserve/Ending Fund Balance	-	-	-
<u>(2,316)</u>	<u>-</u>	<u>-</u>	<u>Total</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Grant Fund (Special Revenue)</u>						
251,096	201,657	-	Personnel Services	-	-	-
70,235	65,213	-	Materials and Services	10,000	10,000	10,000
27,968	2,087	-	Capital Outlay	-	-	-
135,258	-	-	Transfers to other Funds	200,000	200,000	200,000
34,545	(143,892)	-	Reserve/Ending Fund Balance	-	-	-
<u>519,102</u>	<u>125,065</u>	<u>-</u>	<u>Total</u>	<u>210,000</u>	<u>210,000</u>	<u>210,000</u>
<u>Maint Enterprise Fund</u>						
32,175	33,744	-	Personnel Services	-	-	-
18,991	18,399	-	Materials and Services	-	-	-
91,007	85,834	-	Reserve/Ending Fund Balance	-	-	-
<u>142,173</u>	<u>137,977</u>	<u>-</u>	<u>Total</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Columbia River Fire & Rescue
Adopted Budget
Requirements by Fund - Category
FY 2023-24**

2021 Actual	2022 Actual	2023 Adopted	All Funds Requirements	2024 Proposed	2024 Approved	2024 Adopted
			<u>Capital Fund</u>			
-	-	-	Capital Outlay	565,000	565,000	565,000
-	-	-	Total	565,000	565,000	565,000
17,324,323	16,173,159	12,873,000	GRAND TOTAL	13,538,400	13,538,400	13,538,400

**Columbia River Fire & Rescue
Adopted Budget
Requirements By Fund - Program
FY 2023-24**

2021 Actual	2022 Actual	2023 Adopted	Requirements By Fund	2024 Proposed	2024 Approved	2024 Adopted
14,890,493	14,281,269	12,873,000	General Fund	12,763,400	12,763,400	12,763,400
465,526	407,935	-	Sick Leave Fund	-	-	-
1,456,823	1,058,507	-	Appartus Fund	-	-	-
(359,270)	-	-	TANS Fund	-	-	-
95,440	45,185	-	RSVP Fund	-	-	-
4,440	4,440	-	FGP Fund	-	-	-
111,912	112,781	-	Health Ins Reserve Fund	-	-	-
(2,316)	-	-	Capital Projects	-	-	-
519,102	125,065	-	Grant Fund	210,000	210,000	210,000
142,173	137,977	-	Maint Enterprise Fund	-	-	-
-	-	-	Capital Fund	565,000	565,000	565,000
17,324,323	16,173,159	12,873,000	Total Requirements	13,538,400	13,538,400	13,538,400

2021 Actual	2022 Actual	2023 Adopted	Requirements By Fund	2024 Proposed	2024 Approved	2024 Adopted
General Fund						
8,646,372	9,164,552	10,308,880	Personnel	-	-	-
443,358	558,936	678,200	Admin	1,623,115	1,623,115	1,623,115
144,222	114,975	75,500	Fire Operations	7,203,130	7,203,130	7,203,130
32,800	31,205	117,820	Training	323,600	323,600	323,600
101,394	158,384	273,100	EMS	1,421,371	1,421,371	1,421,371
17,896	16,210	22,000	Prevention	26,150	26,150	26,150
350,216	414,482	507,600	Fleet/Facility Maint	835,230	835,230	835,230
745,782	468,735	505,000	Capital Outlay	-	-	-
218,537	273,725	275,400	Debt Service	330,804	330,804	330,804
375,000	361,586	-	Transfers	500,000	500,000	500,000
3,814,916	2,718,479	109,500	Reserve/Ending Fund Balance	500,000	500,000	500,000
14,890,493	14,281,269	12,873,000	Total	12,763,400	12,763,400	12,763,400

**Columbia River Fire & Rescue
Adopted Budget
Requirements By Fund - Program
FY 2023-24**

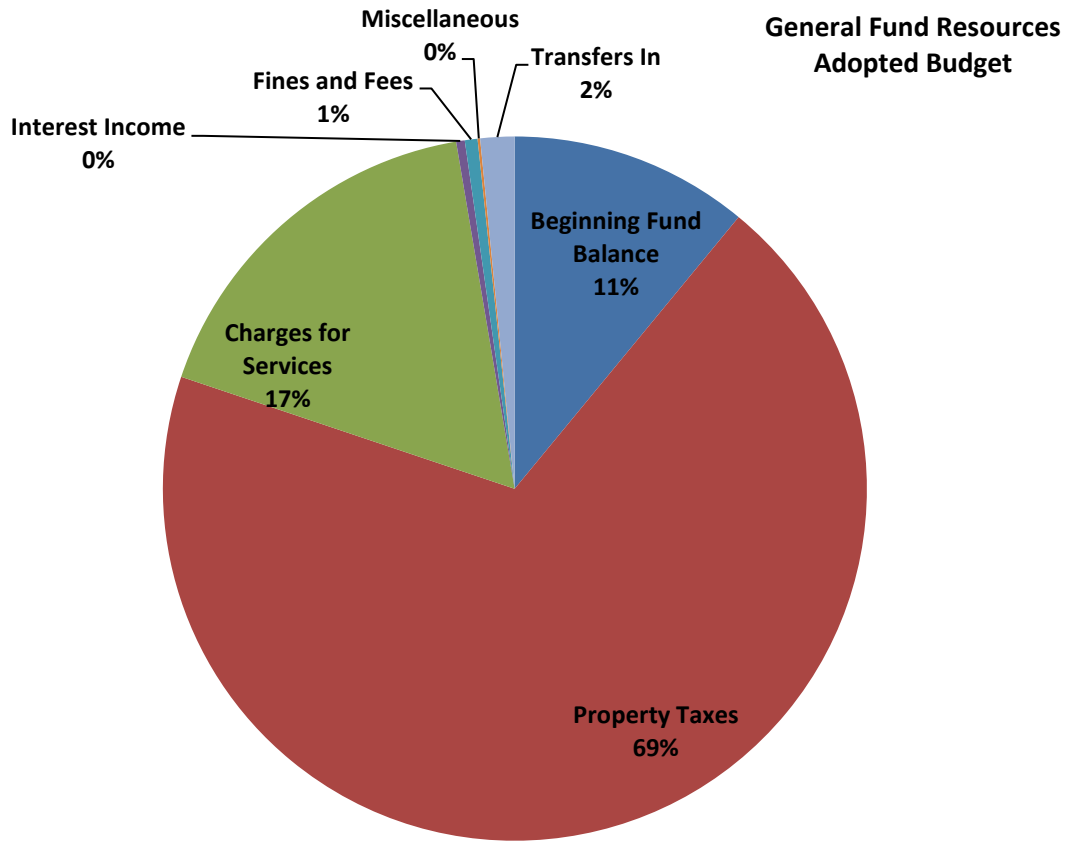
2021 Actual	2022 Actual	2023 Adopted	Requirements By Fund	2024 Proposed	2024 Approved	2024 Adopted
<u>Sick Leave/Retirement Fund</u>						
60,785	68,125	-	Sick Leave/Retirement	-	-	-
404,741	339,810	-	Reserve/Ending Fund Balance	-	-	-
465,526	407,935	-	Total	-	-	-
<u>Appartus Fund</u>						
553,462	219,047	-	Apparatus	-	-	-
51,462	-	-	Debt Service	-	-	-
851,899	839,460	-	Reserve/Ending Fund Balance	-	-	-
1,456,823	1,058,507	-	Total	-	-	-
<u>TANS Fund</u>						
(359,270)	-	-	Reserve/Ending Fund Balance	-	-	-
(359,270)	-	-	Total	-	-	-
<u>RSVP Fund</u>						
82,337	102,613	-	RSVP	-	-	-
13,103	(57,428)	-	Reserve/Ending Fund Balance	-	-	-
95,440	45,185	-	Total	-	-	-
<u>FGP Fund</u>						
-	4,440	-	Transfers	-	-	-
4,440	-	-	Reserve/Ending Fund Balance	-	-	-
4,440	4,440	-	Total	-	-	-
<u>Health Ins Reserve Fund</u>						
111,912	112,781	-	Reserve/Ending Fund Balance	-	-	-
111,912	112,781	-	Total	-	-	-
<u>Capital Projects</u>						
(2,316)	-	-	Reserve/Ending Fund Balance	-	-	-
(2,316)	-	-	Total	-	-	-

**Columbia River Fire & Rescue
Adopted Budget
Requirements By Fund - Program
FY 2023-24**

2021 Actual	2022 Actual	2023 Adopted	Requirements By Fund	2024 Proposed	2024 Approved	2024 Adopted
<u>Grant Fund (Special Revenue)</u>						
349,299	268,957	-	Grants	10,000	10,000	10,000
135,258	-	-	Transfers	200,000	200,000	200,000
34,545	(143,892)	-	Reserve/Ending Fund Balance	-	-	-
<u>519,102</u>	<u>125,065</u>	<u>-</u>	<u>Total</u>	<u>210,000</u>	<u>210,000</u>	<u>210,000</u>
<u>Maint Enterprise Fund</u>						
51,166	52,143	-	Maintenance	-	-	-
91,007	85,834	-	Reserve/Ending Fund Balance	-	-	-
<u>142,173</u>	<u>137,977</u>	<u>-</u>	<u>Total</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Capital Fund</u>						
-	-	-	Capital Outlay	565,000	565,000	565,000
-	-	-	Reserve/Ending Fund Balance	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>Total</u>	<u>565,000</u>	<u>565,000</u>	<u>565,000</u>
<u>17,324,323</u>	<u>16,173,159</u>	<u>12,873,000</u>	GRAND TOTAL	<u>13,538,400</u>	<u>13,538,400</u>	<u>13,538,400</u>

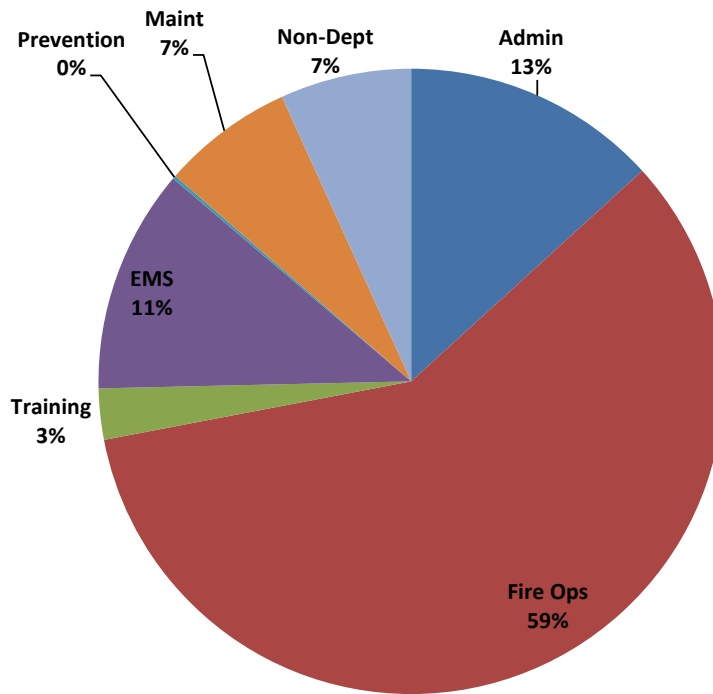
GENERAL FUND



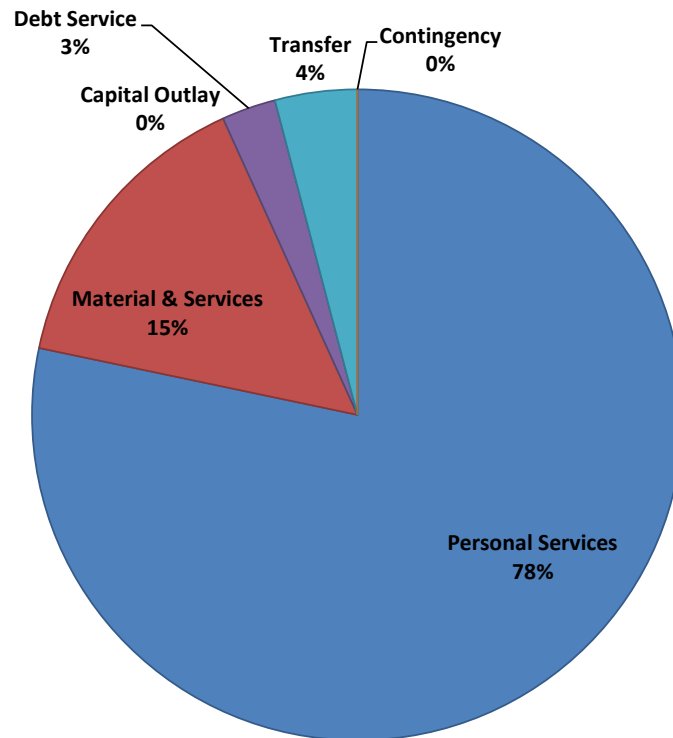


2021 Actual	2022 Actual	2023 Adopted	General Fund Resource Summary	2024 Proposed	2024 Approved	2024 Adopted
4,510,809	3,814,916	1,598,000	Beginning Fund Balance	1,400,000	1,400,000	1,400,000
7,817,622	8,107,127	8,492,600	Property Taxes	8,830,000	8,830,000	8,830,000
1,982,021	1,996,532	2,527,400	Charges for Services	2,193,000	2,193,000	2,193,000
340,723	318,811	200,000	Intergovernmental Revenue	50,000	50,000	50,000
31,399	13,792	24,000	Interest Income	75,000	75,000	75,000
207,919	25,651	31,000	Miscellaneous	15,400	15,400	15,400
-	4,440	-	Transfers In	200,000	200,000	200,000
14,890,493	14,281,269	12,873,000	TOTAL RESOURCES	12,763,400	12,763,400	12,763,400

General Fund Expenditures by Department



General Fund Expenditures by Category



2021 Actual	2022 Actual	2023 Adopted	General Fund Expense Summary	2024 Proposed	2024 Approved	2024 Adopted
Summary						
8,646,372	9,164,552	10,308,880	Personnel Services	9,601,430	9,601,430	9,601,430
1,089,886	1,294,192	1,674,220	Materials and Services	1,831,166	1,831,166	1,831,166
745,782	468,735	505,000	Capital Outlay	-	-	-
218,537	273,725	275,400	Debt Service	330,804	330,804	330,804
375,000	361,586	-	Transfers to Other Funds	500,000	500,000	500,000
3,814,916	2,718,479	109,500	Reserve/Ending Fund Balance	500,000	500,000	500,000
14,890,493	14,281,269	12,873,000	TOTAL REQUIREMENTS	12,763,400	12,763,400	12,763,400

2021 Actual	2022 Actual	2023 Adopted	General Fund Expenses by Dept	2024 Proposed	2024 Approved	2024 Adopted
Personnel						
8,646,372	9,164,552	10,308,880	Personnel Services Total	-	-	-
8,646,372	9,164,552	10,308,880		-	-	-

Administration						
-	-	-	Personnel Services Total	902,120	902,120	902,120
443,358	558,936	678,200	Materials & Services Total	720,995	720,995	720,995
443,358	558,936	678,200		1,623,115	1,623,115	1,623,115

Fire Operations						
-	-	-	Personnel Services Total	7,106,630	7,106,630	7,106,630
144,222	114,975	75,500	Materials & Services Total	96,500	96,500	96,500
144,222	114,975	75,500		7,203,130	7,203,130	7,203,130

Training						
-	-	-	Personnel Services Total	237,480	237,480	237,480
32,800	31,205	117,820	Materials & Services Total	86,120	86,120	86,120
32,800	31,205	117,820		323,600	323,600	323,600

EMS						
-	-	-	Personnel Services Total	1,095,330	1,095,330	1,095,330
101,394	158,384	273,100	Materials & Services Total	326,041	326,041	326,041
101,394	158,384	273,100		1,421,371	1,421,371	1,421,371

2021 Actual	2022 Actual	2023 Adopted	General Fund Expense Summary	2024 Proposed	2024 Approved	2024 Adopted
Fire Prevention						
17,896	16,210	22,000	Materials & Services Total	26,150	26,150	26,150
<u>17,896</u>	<u>16,210</u>	<u>22,000</u>		<u>26,150</u>	<u>26,150</u>	<u>26,150</u>
Fleet & Facility Maintenance						
-	-	-	Personnel Services Total	259,870	259,870	259,870
350,216	414,482	507,600	Materials & Services Total	575,360	575,360	575,360
<u>350,216</u>	<u>414,482</u>	<u>507,600</u>		<u>835,230</u>	<u>835,230</u>	<u>835,230</u>
745,782	468,735	505,000	Capital Outlay	-	-	-
218,537	273,725	275,400	Debt Service	330,804	330,804	330,804
375,000	361,586	-	Transfers to Other Funds	500,000	500,000	500,000
3,814,916	2,718,479	109,500	Unappropriated Ending Fund Balance	500,000	500,000	500,000
<u><u>14,890,493</u></u>	<u><u>14,281,269</u></u>	<u><u>12,873,000</u></u>	TOTAL EXPENDITURES	<u><u>12,763,400</u></u>	<u><u>12,763,400</u></u>	<u><u>12,763,400</u></u>

2021	2022	2023	General Fund	2024	2024	2024
Actual	Actual	Adopted	Summary	Proposed	Approved	Adopted
<i>6/30/2020</i>	<i>6/30/2021</i>	<i>6/30/2022</i>				
4,510,809	3,814,916	1,598,000	Beginning Fund Balance	1,400,000	1,400,000	1,400,000
7,817,622	8,107,127	8,492,600	Property Taxes	8,830,000	8,830,000	8,830,000
1,982,021	1,996,532	2,527,400	Charges for Services	2,193,000	2,193,000	2,193,000
340,723	318,811	200,000	Intergovernmental Revenue	50,000	50,000	50,000
31,399	13,792	24,000	Interest	75,000	75,000	75,000
207,919	25,651	31,000	Miscellaneous Revenue	15,400	15,400	15,400
-	4,440	-	Transfers	200,000	200,000	200,000
14,890,493	14,281,269	12,873,000	Total Resources	12,763,400	12,763,400	12,763,400
8,646,372	9,164,552	10,308,880	Personnel Services	9,601,430	9,601,430	9,601,430
1,089,886	1,294,192	1,674,220	Materials and Services	1,831,166	1,831,166	1,831,166
745,782	468,735	505,000	Capital Outlay	-	-	-
218,537	273,725	275,400	Debt Service	330,804	330,804	330,804
375,000	361,586	-	Transfers	500,000	500,000	500,000
3,814,916	2,718,479	109,500	Unappr. Ending Fund Bal.	500,000	500,000	500,000
14,890,493	14,281,269	12,873,000	Total Requirements	12,763,400	12,763,400	12,763,400

2021 Actual	2022 Actual	2023 Adopted	Account	General Fund Detail	2024 Proposed	2024 Approved	2024 Adopted
				RESOURCES			
7,618,798	7,937,872	8,357,600	00-00-4010	Current Year Property Taxes	8,645,000	8,645,000	8,645,000
198,824	169,255	135,000	00-00-4000	Delinq Prop Taxes	185,000	185,000	185,000
7,817,622	8,107,127	8,492,600		Property Taxes	8,830,000	8,830,000	8,830,000
1,875,275	1,607,953	1,800,000	00-00-4040	Ambulance Revenue	1,800,000	1,800,000	1,800,000
-	305,826	600,000	00-00-4041	GEMT Revenue	300,000	300,000	300,000
57,490	58,446	60,000	00-00-4060	Fire-Med Revenues	60,000	60,000	60,000
1,300	662	1,000	00-00-4110	Address Sign Revenue	1,000	1,000	1,000
3,600	6,054	8,400	00-00-4130	Training Revenue	6,000	6,000	6,000
7,181	5,835	-	00-00-4160	Fire Service Agreements	6,000	6,000	6,000
37,175	11,756	58,000	00-00-4205	3rd Party Contract Billing (Fleet Maint)	20,000	20,000	20,000
1,982,021	1,996,532	2,527,400		Charges for Services	2,193,000	2,193,000	2,193,000
340,723	318,811	200,000	00-00-4170	Conflagration Revenue	50,000	50,000	50,000
340,723	318,811	200,000		Intergovernmental Revenue	50,000	50,000	50,000
31,399	13,792	24,000	00-00-4020	Interest Income	75,000	75,000	75,000
31,399	13,792	24,000		Interest Income	75,000	75,000	75,000
30,100	125	1,000	00-00-4030	Donations & Grants	500	500	500
53,735	8,301	30,000	00-00-4110	Sale of Equip & Property	10,000	10,000	10,000
98,415	-	-	00-00-4120	Royalties & Rights	-	-	-
100	300	-	00-00-4150	Public Education Donation	100	100	100
25,569	16,925	-	00-00-4200	Misc Revenue	4,800	4,800	4,800
207,919	25,651	31,000		Miscellaneous Revenue	15,400	15,400	15,400
-	4,440	-	00-00-4999	Transfers from other Funds	200,000	200,000	200,000
-	4,440	-		Transfers In	200,000	200,000	200,000
4,510,809	3,814,916	1,598,000		Beginning Fund Balance	1,400,000	1,400,000	1,400,000
14,890,493	14,281,269	12,873,000		TOTAL RESOURCES	12,763,400	12,763,400	12,763,400

2021 Actual	2022 Actual	2023 Adopted	Account	General Fund Detail	2024 Proposed	2024 Approved	2024 Adopted
REQUIREMENTS							
Personnel Services							
4,436,459	4,852,099	5,622,480	00-10-5000	Base Salaries	-	-	-
-	30,878	-	00-10-5001	Deferred Compensation	-	-	-
552,055	673,965	750,000	00-10-5100	Overtime	-	-	-
10,282	9,017	10,200	00-10-5130	Acting Lieutenant	-	-	-
43,001	39,206	48,000	00-10-5135	FLSA	-	-	-
301,351	276,516	350,000	00-10-5145	EMT Shift Differentials	-	-	-
5,057	5,142	6,000	00-10-5146	Mechanics On Call	-	-	-
5,000	-	-	00-10-5150	Volunteer Reimbursement	-	-	-
10,225	225	10,100	00-10-5155	Longevity Pay	-	-	-
137,573	69,339	-	00-10-5160	Conflagration	-	-	-
426,879	462,992	580,000	00-10-5200	FICA	-	-	-
1,060,737	1,175,167	1,311,000	00-10-5205	PERS	-	-	-
19,468	29,673	36,000	00-10-5210	Unemployment	-	-	-
108,995	109,654	151,000	00-10-5215	Workers Comp	-	-	-
3,284	4,657	4,300	00-10-5220	Life Insurance	-	-	-
1,337,032	1,311,835	1,300,000	00-10-5225	Medical Insurance	-	-	-
19,653	22,009	41,000	00-10-5230	Disability Insurance	-	-	-
1,456	2,012	2,000	00-10-5235	Employee Assistance Program	-	-	-
83,726	87,568	84,800	00-10-5240	PEHP	-	-	-
150	786	-	00-10-5300	Directors Reimbursement	-	-	-
1,273	1,812	2,000	00-10-5350	Retirement/Recognition	-	-	-
82,716	-	-	00-10-5400	Sick Leave/Retirement Payout	-	-	-
8,646,372	9,164,552	10,308,880	Total Personnel Services				

Administration							
Personnel Services							
-	-	-	00-10-5000	Base Salaries	561,500	561,500	561,500
-	-	-	00-10-5100	Overtime	1,000	1,000	1,000
-	-	-	00-10-5200	Employer Paid Taxes	48,130	48,130	48,130
-	-	-	00-10-5205	PERS	125,540	125,540	125,540
-	-	-	00-10-5210	Unemployment	5,000	5,000	5,000
-	-	-	00-10-5215	Workers Comp	10,260	10,260	10,260
-	-	-	00-10-5220	Life Insurance	340	340	340
-	-	-	00-10-5225	Medical Insurance	88,540	88,540	88,540
-	-	-	00-10-5230	Disability Insurance	16,630	16,630	16,630
-	-	-	00-10-5235	Employee Assistance Program	180	180	180
-	-	-	00-10-5240	PEHP	27,000	27,000	27,000
-	-	-	00-10-5245	HRA VEBA Contribution	18,000	18,000	18,000
-	-	-	Total Personnel Services		902,120	902,120	902,120

2021 Actual	2022 Actual	2023 Adopted	Account	General Fund Detail	2024 Proposed	2024 Approved	2024 Adopted
Materials and Services							
-	-	130,000	00-20-6017	UTILITIES	-	-	-
40,162	63,335	-	00-20-6020	ADMINISTRATIVE	-	-	-
-	935	19,100	00-20-6021	OFFICE SUPPLIES & POSTAGE	2,900	2,900	2,900
520	686	141,000	00-20-6022	DUES & MEMBERSHIPS	92,095	92,095	92,095
-	-	7,900	00-20-6024	NONCAPITAL FURNITURE & EQUIP	2,500	2,500	2,500
3,179	878	35,000	00-20-6025	TRAINING & EDUCATION	25,000	25,000	25,000
878	278	4,000	00-20-6026	TRAVEL & PER DIEM	5,900	5,900	5,900
46,500	56,467	140,000	00-20-6028	IT SERVICES	140,000	140,000	140,000
-	-	12,000	00-20-6029	IT HARDWARE	50,000	50,000	50,000
10,959	13,444	3,600	00-20-6035	BANK FEES	5,000	5,000	5,000
-	-	-	00-20-6041	BACKGROUND CHECKS	2,500	2,500	2,500
13,800	21,364	50,000	00-20-6106	PROFESSIONAL SERVICES	50,000	50,000	50,000
220	1,363	6,000	00-20-6889	MISC BUSINESS EXP	-	-	-
10,683	35,075	75,000	00-20-7005	LEGAL SERVICES	150,000	150,000	150,000
80,052	133,220	94,600	00-20-7050	LIABILITY INSURANCE	105,000	105,000	105,000
235,105	230,591	90,000	00-30-7010	CONTRACTUAL SERVICES	90,000	90,000	90,000
1,300	1,300	-	00-30-7045	FAIRGROUNDS LEASE	100	100	100
443,358	558,936	678,200	Total Materials and Service		720,995	720,995	720,995
443,358	558,936	678,200	Total Admin		1,623,115	1,623,115	1,623,115

Fire Operations							
Personnel Services							
-	-	-	00-10-5000	Base Salaries	3,742,090	3,742,090	3,742,090
-	-	-	00-10-5100	Overtime	650,000	650,000	650,000
-	-	-	00-10-5150	Volunteers	20,000	20,000	20,000
-	-	-	00-10-5200	Employer Paid Taxes	374,720	374,720	374,720
-	-	-	00-10-5205	PERS	1,008,700	1,008,700	1,008,700
-	-	-	00-10-5210	Unemployment	-	-	-
-	-	-	00-10-5215	Workers Comp	98,430	98,430	98,430
-	-	-	00-10-5220	Life Insurance	2,680	2,680	2,680
-	-	-	00-10-5225	Medical Insurance	899,270	899,270	899,270
-	-	-	00-10-5230	Disability Insurance	130,260	130,260	130,260
-	-	-	00-10-5235	Employee Assistance Program	1,480	1,480	1,480
-	-	-	00-10-5245	HRA VEBA Contribution	154,000	154,000	154,000
-	-	-	00-10-5400	Sick Leave/Retirement Payout	25,000	25,000	25,000
-	-	-	Total Personnel Services		7,106,630	7,106,630	7,106,630

2021 Actual	2022 Actual	2023 Adopted	Account	General Fund Detail	2024 Proposed	2024 Approved	2024 Adopted
Materials and Services							
-	-	5,000	00-20-6029	IT HARDWARE	-	-	-
90,586	60,235	40,000	00-20-6030	PERSONAL PROTECTIVE EQUIPMENT	40,000	40,000	40,000
-	-	-	00-20-6031	UNIFORMS	20,000	20,000	20,000
10,797	8,714	-	00-20-6032	VOLUNTEER RECRUIT/RETENTION	-	-	-
-	2,173	-	00-20-6034	SUPPLIES	7,500	7,500	7,500
38,815	39,809	20,000	00-20-6045	FIREFIGHTING EQUIPMENT	15,000	15,000	15,000
3,971	2,957	-	00-20-6105	BREATHING APPARATUS	10,000	10,000	10,000
-	-	10,500	00-20-6047	BATTALION CHIEF SHIFT EXPENSES	4,000	4,000	4,000
53	1,087	-	00-20-6300	CONFLAGRATION EXPENSE	-	-	-
144,222	114,975	75,500	Total Material and Services		96,500	96,500	96,500
144,222	114,975	75,500	Total Fire Operations		7,203,130	7,203,130	7,203,130

Training							
Personnel Services							
-	-	-	00-10-5000	Base Salaries	148,320	148,320	148,320
-	-	-	00-10-5200	Employer Paid Taxes	11,090	11,090	11,090
-	-	-	00-10-5205	PERS	40,300	40,300	40,300
-	-	-	00-10-5210	Unemployment	-	-	-
-	-	-	00-10-5215	Workers Comp	3,320	3,320	3,320
-	-	-	00-10-5220	Life Insurance	70	70	70
-	-	-	00-10-5225	Medical Insurance	26,950	26,950	26,950
-	-	-	00-10-5230	Disability Insurance	3,390	3,390	3,390
-	-	-	00-10-5235	Employee Assistance Program	40	40	40
-	-	-	00-10-5245	HRA VEBA Contribution	4,000	4,000	4,000
-	-	-	Total Personnel Services		237,480	237,480	237,480
Materials and Services							
-	-	2,520	00-20-6021	OFFICE SUPPLIES	-	-	-
25,038	25,271	20,000	00-20-6025	TRAINING & EDUCATION	26,870	26,870	26,870
3,891	5,843	5,900	00-20-6026	TRAVEL & PER DIEM	5,900	5,900	5,900
-	-	4,400	00-20-6029	IT HARDWARE	3,350	3,350	3,350
-	-	20,000	00-20-6031	UNIFORMS	-	-	-
-	-	52,200	00-20-6034	TRAINING SUPPLIES	20,000	20,000	20,000
2,915	-	-	00-20-6040	PHYSICAL FITNESS	5,000	5,000	5,000
-	91	5,300	00-20-6041	BACKGROUND CHECKS	-	-	-
99	-	2,500	00-20-6042	MEDICAL PHYSICALS	25,000	25,000	25,000
857	-	5,000	00-20-6210	COMMUNITY EDUCATION	-	-	-
32,800	31,205	117,820	Total Materials and Services		86,120	86,120	86,120
32,800	31,205	117,820	Total Training		323,600	323,600	323,600

2021 Actual	2022 Actual	2023 Adopted	Account	General Fund Detail	2024 Proposed	2024 Approved	2024 Adopted
EMS							
Personnel Services							
-	-	-	00-10-5000	Base Salaries	599,920	599,920	599,920
-	-	-	00-10-5100	Overtime	100,000	100,000	100,000
-	-	-	00-10-5200	Employer Paid Taxes	53,050	53,050	53,050
-	-	-	00-10-5205	PERS	132,740	132,740	132,740
-	-	-	00-10-5210	Unemployment	-	-	-
-	-	-	00-10-5215	Workers Comp	15,690	15,690	15,690
-	-	-	00-10-5220	Life Insurance	470	470	470
-	-	-	00-10-5225	Medical Insurance	142,900	142,900	142,900
-	-	-	00-10-5230	Disability Insurance	22,310	22,310	22,310
-	-	-	00-10-5235	Employee Assistance Program	250	250	250
-	-	-	00-10-5245	HRA VEBA Contribution	28,000	28,000	28,000
-	-	-		Total Personnel Services	1,095,330	1,095,330	1,095,330
Material Services							
-	331	16,200	00-20-6023	PROFESSIONAL LICENSES	3,000	3,000	3,000
-	1,148	20,000	00-20-6025	TRAINING & EDUCATION	-	-	-
77,823	136,653	141,000	00-20-6033	EMS SUPPLIES	-	-	-
-	-	-	00-20-6050	MEDICAL SUPPLIES & PHARMACEUTICALS	151,000	151,000	151,000
-	-	-	00-20-6049	BIOHAZARD DISPOSAL FEES	4,500	4,500	4,500
-	-	-	00-20-6024	NONCAPITAL FURNITURE & EQUIPMENT	7,400	7,400	7,400
-	-	-	00-20-6005	EMS EQUIP REPAIRS & MAINTENANCE	10,000	10,000	10,000
-	-	11,900	00-20-6048	LOGISTICS	-	-	-
-	-	10,000	00-30-7010	CONTRACTUAL SERVICES	13,701	13,701	13,701
-	-	-	00-20-6027	SOFTWARE	11,940	11,940	11,940
23,571	20,252	24,000	00-30-7030	DISTRICT PHYSICIAN	24,500	24,500	24,500
-	-	50,000	00-30-7065	GEMT FEES & MATCHING	100,000	100,000	100,000
101,394	158,384	273,100		Total Materials and Services	326,041	326,041	326,041
101,394	158,384	273,100		Total EMS	1,421,371	1,421,371	1,421,371
Fire Prevention							
Material and Services							
-	310	2,700	00-20-6022	DUES & MEMBERSHIPS	3,000	3,000	3,000
-	350	500	00-20-6023	PROFESSIONAL LICENSES	500	500	500
-	-	2,100	00-20-6025	TRAINING & EDUCATION	2,450	2,450	2,450
2,998	41	-	00-20-6205	FIRE INVESTIGATIONS	-	-	-
-	-	2,000	00-20-6026	TRAVEL & PER DIEM	4,000	4,000	4,000
-	-	1,000	00-20-6028	IT SERVICES	1,000	1,000	1,000
-	-	4,000	00-20-6029	IT HARDWARE	-	-	-
3,408	2,175	7,200	00-20-6045	FIREFIGHTING EQUIP	4,200	4,200	4,200
665	1,394	-	00-20-6115	DISTRICT MAPPING & ADDRESS SIGNS	1,000	1,000	1,000
2,610	-	-	00-20-6200	FIRE PREVENTION	-	-	-
8,215	11,940	2,500	00-20-6210	PUBLIC EDUCATION	10,000	10,000	10,000
17,896	16,210	22,000		Total Materials and Services	26,150	26,150	26,150
17,896	16,210	22,000		Total Fire Prevention	26,150	26,150	26,150

2021 Actual	2022 Actual	2023 Adopted	Account	General Fund Detail	2024 Proposed	2024 Approved	2024 Adopted
Fleet & Facility Maintenance							
Personnel Services							
-	-	-	00-10-5000	Base Salaries	160,260	160,260	160,260
-	-	-	00-10-5100	Overtime	5,000	5,000	5,000
-	-	-	00-10-5200	Employer Paid Taxes	12,160	12,160	12,160
-	-	-	00-10-5205	PERS	27,240	27,240	27,240
-	-	-	00-10-5210	Unemployment	-	-	-
-	-	-	00-10-5215	Workers Comp	3,590	3,590	3,590
-	-	-	00-10-5220	Life Insurance	130	130	130
-	-	-	00-10-5225	Medical Insurance	37,180	37,180	37,180
-	-	-	00-10-5230	Disability Insurance	6,240	6,240	6,240
-	-	-	00-10-5235	Employee Assistance Program	70	70	70
-	-	-	00-10-5245	HRA VEBA Contribution	8,000	8,000	8,000
-	-	-		Total Personnel Services	259,870	259,870	259,870
Material and Services							
117,511	130,920	-	00-20-6017	UTILITIES	130,000	130,000	130,000
161,702	209,039	130,000	00-20-6001	VEHICLE MAINT DISTRICT	140,000	140,000	140,000
-	3,209	50,000	00-20-6002	VEHICLE MAINT CONTRACT	45,000	45,000	45,000
-	22,402	227,000	00-20-6003	FUEL/OIL	160,000	160,000	160,000
59,282	34,332	47,700	00-20-6004	BUILDING MAINT & SUPPLIES	60,000	60,000	60,000
306	988	5,000	00-20-6025	TRAINING & EDUCATION	5,000	5,000	5,000
-	2,066	1,200	00-20-6026	TRAVEL & PER DIEM	4,660	4,660	4,660
-	1,100	5,700	00-20-6028	IT SERVICES	5,700	5,700	5,700
-	-	10,000	00-20-6029	IT HARDWARE	5,000	5,000	5,000
1,763	1,545	20,000	00-20-6100	RADIOS	10,000	10,000	10,000
1,260	1,260	-	00-20-7010	SERVICE CONTRACTS	-	-	-
8,392	7,621	11,000	00-20-7035	APPARATUS TESTING	10,000	10,000	10,000
350,216	414,482	507,600		Total Material and Services	575,360	575,360	575,360
350,216	414,482	507,600		Total Fleet & Facility Maintenance	835,230	835,230	835,230
745,782	468,735	505,000	00-20-6901	Capital Outlay	-	-	-
Debt Service							
218,537	192,925	275,400	00-50-9000	Debt Service Principal	241,575	241,575	241,575
-	80,800	-	00-50-9005	Debt Service Interest	89,229	89,229	89,229
218,537	273,725	275,400		Total Debt Service	330,804	330,804	330,804
375,000	361,586	-	00-50-9999	Transfers Out	500,000	500,000	500,000
Contingency							
-	-	-		Reserve for Future Expenditures	-	-	-
3,814,916	2,718,479	109,500		Unappropriated Ending Fund Balance	500,000	500,000	500,000
14,890,493	14,281,269	12,873,000		Total General Fund REQUIREMENTS	12,763,400	12,763,400	12,763,400

SICK LEAVE FUND



2021 Actual	2022 Actual	2023 Adopted	Sick Leave Fund Summary	2024 Proposed	2024 Approved	2024 Adopted
337,745	404,741	-	Beginning Fund Balance	-	-	-
2,781	3,194	-	Interest Income	-	-	-
125,000	-	-	Transfers from other Funds	-	-	-
465,526	407,935	-	Total	-	-	-
60,785	68,125	-	Personnel Services	-	-	-
404,741	339,810	-	Unappropriated Ending Fund Balance	-	-	-
465,526	407,935	-	Total	-	-	-

2021 Actual	2022 Actual	2023 Adopted	Account	Sick Leave/Retirement Fund Detail	2024 Proposed	2024 Approved	2024 Adopted
6/30/2021	6/30/2022	6/30/2023		RESOURCES			
2,781	3,194	-	01-00-4020	Interest Income	-	-	-
125,000	-	-	01-00-4999	Transfers from other Funds	-	-	-
337,745	404,741	-	01-00-3000	Beginning Fund Balance	-	-	-
465,526	407,935	-		TOTAL RESOURCES	-	-	-
				REQUIREMENTS			
				Personnel Services			
60,785	68,125	-	01-10-5400	Sick Leave/Retirement Payout	-	-	-
404,741	339,810	-		Unappr. Ending Fund Balance	-	-	-
465,526	407,935	-		TOTAL REQUIREMENTS	-	-	-

APPARATUS FUND



2021 Actual	2022 Actual	2023 Adopted	Appartus Fund Summary	2024 Proposed	2024 Approved	2024 Adopted
1,063,395	851,899	-	Beginning Fund Balance	-	-	-
8,170	6,608	-	Interest Income	-	-	-
-	200,000	-	Miscellaneous Revenue	-	-	-
385,258	-	-	Transfers from other Funds	-	-	-
1,456,823	1,058,507	-	Total	-	-	-
553,462	219,047	-	Capital Outlay	-	-	-
51,462	-	-	Debt Service	-	-	-
851,899	839,460	-	Reserve/Ending Fund Balance	-	-	-
1,456,823	1,058,507	-	Total	-	-	-

2021 Actual	2022 Actual	2023 Adopted	Account	Apparatus Fund Detail	2024 Proposed	2024 Approved	2024 Adopted
6/30/2021	6/30/2022	6/30/2023					
8,170	6,608	-	02-00-4020	Interest Income	-	-	-
-	200,000	-	02-00-4190	Insurance Refund	-	-	-
-	200,000	-		Miscellaneous Revenue	-	-	-
385,258	-	-	02-00-4999	Transfers from other Funds	-	-	-
1,063,395	851,899	-	02-00-3000	Beginning Fund Balance	-	-	-
1,456,823	1,058,507	-		TOTAL RESOURCES	-	-	-
				REQUIREMENTS			
				Capital Outlay			
353,462	-	-	02-40-8010	Equipment	-	-	-
200,000	219,047	-	02-40-8015	Apparatus	-	-	-
553,462	219,047	-		Total Capital Outlay	-	-	-
51,462	-	-	02-50-9000	Debt Service	-	-	-
604,924	219,047	-		Total Apparatus	-	-	-
851,899	839,460	-		Unappr. Ending Fund Balance	-	-	-
1,456,823	1,058,507	-		TOTAL REQUIREMENTS	-	-	-

TANS FUND



2021 Actual	2022 Actual	2023 Adopted	TANS Fund Summary	2024 Proposed	2024 Approved	2024 Adopted
(359,284)	(359,270)	-	Beginning Fund Balance	-	-	-
14	-	-	Interest Income	-	-	-
-	359,270	-	Transfers from other Funds	-	-	-
(359,270)	-	-	Total	-	-	-
(359,270)	-	-	Unappropriated Ending Fund Balance	-	-	-
(359,270)	-	-	Total	-	-	-

2021 Actual	2022 Actual	2023 Adopted	TANS Fund Detail		2024 Proposed	2024 Approved	2024 Adopted	
6/30/2021	6/30/2022	6/30/2023	RESOURCES					
14	-	-	03-00-4020	Interest Income	-	-	-	
-	359,270	-	03-00-4999	Transfers from other Funds	-	-	-	
(359,284)	(359,270)	-	03-00-3000	Beginning Fund Balance	-	-	-	
(359,270)	-	-	TOTAL RESOURCES		-	-	-	
REQUIREMENTS								
(359,270)	-	-	Unappr. Ending Fund Balance		-	-	-	
(359,270)	-	-	TOTAL REQUIREMENTS		-	-	-	

RSVP FUND



2021 Actual	2022 Actual	2023 Adopted	RSVP Fund Summary	2024 Proposed	2024 Approved	2024 Adopted
18,535	13,103	-	Beginning Fund Balance	-	-	-
69,954	30,582	-	Intergovernmental Revenue	-	-	-
6,951	1,500	-	Miscellaneous	-	-	-
95,440	45,185	-	Total	-	-	-
67,704	94,596	-	Personnel Services	-	-	-
14,633	8,017	-	Materials and Services	-	-	-
13,103	(57,428)	-	Unappropriated Ending Fund Balance	-	-	-
95,440	45,185	-	Total	-	-	-

2021 Actual	2022 Actual	2023 Adopted	Account	RSVP Fund Detail	2024 Proposed	2024 Approved	2024 Adopted
6/30/2021	6/30/2022	6/30/2023		RESOURCES			
69,954	30,582	-	04-00-4030	Grants Revenue - RSVP	-	-	-
69,954	30,582	-		Intergovernmental Revenue	-	-	-
6,951	1,500	-	04-00-4200	Miscellaneous Revenue	-	-	-
6,951	1,500	-		Miscellaneous Revenue	-	-	-
18,535	13,103	-	04-00-3000	Beginning Fund Balance	-	-	-
95,440	45,185	-		TOTAL RESOURCES	-	-	-
				REQUIREMENTS			
				Personnel Services			
54,153	54,595	-	00-10-5000	Base Salaries	-	-	-
3,882	3,856	-	00-10-5200	FICA	-	-	-
9,177	8,227	-	00-10-5205	PERS	-	-	-
167	509	-	00-10-5210	Unemployment	-	-	-
32	13	-	00-10-5215	Workers Comp	-	-	-
41	44	-	00-10-5220	Life Insurance	-	-	-
-	27,065	-	00-10-5225	Medical Insurance	-	-	-
252	287	-	00-10-5230	Disability Insurance	-	-	-
67,704	94,596	-		Total Personnel Services	-	-	-
				Materials and Services			
3,880	39	-	04-20-6020	Administrative	-	-	-
1,082	627	-	04-20-6025	Training & Travel	-	-	-
581	1,121	-	04-20-6400	Volunteer Transportation	-	-	-
1,191	544	-	04-20-6405	Meals	-	-	-
5,932	4,689	-	04-20-6410	Recognition	-	-	-
754	-	-	04-20-6900	Miscellaneous	-	-	-
300	-	-	04-20-7010	Service Contracts	-	-	-
913	997	-	04-20-7500	Liability Insurance	-	-	-
14,633	8,017	-		Total Materials and Services	-	-	-
82,337	102,613	-		Total RSVP	-	-	-
13,103	(57,428)	-		Unappr. Ending Fund Balance	-	-	-
95,440	45,185	-		TOTAL REQUIREMENTS	-	-	-

FGP FUND



2021 Actual	2022 Actual	2023 Adopted	FGP Fund Summary	2024 Proposed	2024 Approved	2024 Adopted
4,440	4,440	-	Beginning Fund Balance	-	-	-
4,440	4,440	-	Total	-	-	-
-	4,440	-	Transfers to other Funds	-	-	-
4,440	-	-	Unappropriated Ending Fund Balance	-	-	-
4,440	4,440	-	Total	-	-	-

2021 Actual	2022 Actual	2023 Adopted	Account	Foster Grandparents Fund Adopted Budget	2024 Proposed	2024 Approved	2024 Adopted
6/30/2021	6/30/2022	6/30/2023					
4,440	4,440	-	05-00-3000	Beginning Fund Balance	-	-	-
4,440	4,440	-		TOTAL RESOURCES	-	-	-
REQUIREMENTS							
-	4,440	-	05-50-9999	Transfers Out	-	-	-
4,440	-	-		Unappr. Ending Fund Balance	-	-	-
4,440	4,440	-		TOTAL REQUIREMENTS	-	-	-

HEALTH INSURANCE FUND



2021 Actual	2022 Actual	2023 Adopted	Health Ins Reserve Fund Summary	2024 Proposed	2024 Approved	2024 Adopted
110,979	111,912	-	Beginning Fund Balance	-	-	-
933	869	-	Interest Income	-	-	-
111,912	112,781	-	Total	-	-	-
111,912	112,781	-	Unappr. Ending Fund Balance	-	-	-
111,912	112,781	-	Total	-	-	-

2021 Actual	2022 Actual	2023 Adopted	Account	Health Ins Reserve Fund Detail	2024 Proposed	2024 Approved	2024 Adopted
<small>6/30/2021</small>	<small>6/30/2022</small>	<small>6/30/2023</small>					
				RESOURCES			
933	869	-	06-00-4020	Interest Income	-	-	-
110,979	111,912	-	06-00-3000	Beginning Fund Balance	-	-	-
111,912	112,781	-		TOTAL RESOURCES	-	-	-
				REQUIREMENTS			
111,912	112,781	-		Unappr. Ending Fund Bal.	-	-	-
111,912	112,781	-		TOTAL REQUIREMENTS	-	-	-

CAPITAL PROJECTS FUND



2021 Actual	2022 Actual	2023 Adopted	Capital Projects Fund Summary	2024 Proposed	2024 Approved	2024 Adopted
(2,316)	(2,316)	-	Beginning Fund Balance	-	-	-
-	2,316	-	Transfers from other Funds	-	-	-
(2,316)	-	-	Total	-	-	-
(2,316)	-	-	Unappropriated Ending Fund Balance	-	-	-
(2,316)	-	-	Total	-	-	-

2021 Actual	2022 Actual	2023 Adopted	Account	Capital Projects Fund Detail	2024 Proposed	2024 Approved	2024 Adopted
6/30/2021	6/30/2022	6/30/2023		RESOURCES			
-	2,316	-	07-00-4999	Transfers In From Other Funds	-	-	-
(2,316)	(2,316)	-	07-00-3000	Beginning Fund Balance	-	-	-
(2,316)	-	-		TOTAL RESOURCES	-	-	-
				REQUIREMENTS			
(2,316)	-	-		Unappr. Ending Fund Balance	-	-	-
(2,316)	-	-		TOTAL REQUIREMENTS	-	-	-

GRANT FUND



2021 Actual	2022 Actual	2023 Adopted	Grant Fund (Special Revenue) Summary	2024 Proposed	2024 Approved	2024 Adopted
(123,263)	34,545	-	Beginning Fund Balance	-	-	-
324,430	90,520	-	Intergovernmental Revenue	210,000	210,000	210,000
317,935	-	-	Miscellaneous	-	-	-
519,102	125,065	-	Total	210,000	210,000	210,000
251,096	201,657	-	Personnel Services	-	-	-
70,235	65,213	-	Materials and Services	10,000	10,000	10,000
27,968	2,087	-	Capital Outlay	-	-	-
135,258	-	-	Transfers to other Funds	200,000	200,000	200,000
34,545	(143,892)	-	Unappropriated Ending Fund Balance	-	-	-
519,102	125,065	-	Total	210,000	210,000	210,000

2021 Actual	2022 Actual	2023 Adopted	Account	Grant Fund (Special Revenue) Detail	2024 Proposed	2024 Approved	2024 Adopted
6/30/2021	6/30/2022	6/30/2023		RESOURCES			
-	-	-	08-00-4030	AFG 2021	10,000	10,000	10,000
-	90,520	-	08-00-4030	SAFER 2019	200,000	200,000	200,000
324,430	-	-	08-00-4030	SAFER 2018	-	-	-
324,430	90,520	-		Intergovernmental Revenue	210,000	210,000	210,000
317,935	-	-	08-00-4200	Miscellaneous	-	-	-
(123,263)	34,545	-	08-00-3000	Beginning Fund Balance	-	-	-
519,102	125,065	-		TOTAL RESOURCES	210,000	210,000	210,000

REQUIREMENTS							
Personnel Services							
153,172	132,115	-	08-10-5000	Base Salaries	-	-	-
25,000	-	-	08-10-5155	Length of Service	-	-	-
11,820	9,291	-	08-10-5200	FICA	-	-	-
22,162	11,235	-	08-10-5205	PERS	-	-	-
575	461	-	08-10-5210	Unemployment	-	-	-
5,076	5,427	-	08-10-5215	Workers Comp	-	-	-
82	88	-	08-10-5220	Life Insurance	-	-	-
31,246	40,952	-	08-10-5225	Medical Insurance	-	-	-
658	737	-	08-10-5230	Disability Insurance	-	-	-
1,305	1,351	-	08-10-5240	PEHP	-	-	-
251,096	201,657	-		Total Personnel Services	-	-	-

2021 Actual	2022 Actual	2023 Adopted	Account	Grant Fund (Special Revenue) Detail	2024 Proposed	2024 Approved	2024 Adopted
				Materials and Services			
950	-	-	08-20-6020	Administrative			
7,740	6,727	-	08-20-6025	Training & Travel	10,000	10,000	10,000
18,848	7,351	-	08-20-6030	Uniforms & PPE	-	-	-
6,851	6,805	-	08-20-6032	Volunteer Recruitment/Retention-SAFER	-	-	-
-	904	-	08-20-6050	Medical Supplies	-	-	-
35,846	43,426	-	08-30-7010	Service Contracts	-	-	-
70,235	65,213	-		Total Materials and Services	10,000	10,000	10,000
27,968	2,087	-	08-40-8010	Capital Outlay	-	-	-
349,299	268,957	-		Total Grants	10,000	10,000	10,000
135,258	-	-		Transfers To General Fund	200,000	200,000	200,000
34,545	(143,892)	-		Unappr. Ending Fund Balance	-	-	-
519,102	125,065	-		TOTAL REQUIREMENTS	210,000	210,000	210,000

MAINTENANCE ENTERPRISE FUND



2021 Actual	2022 Actual	2023 Adopted	Maintenace Enterprise Fund Summary	2024 Proposed	2024 Approved	2024 Adopted
107,751	91,007	-	Beginning Fund Balance	-	-	-
34,422	46,970	-	Charges for Service	-	-	-
142,173	137,977	-	Total	-	-	-
32,175	33,744	-	Personnel Services	-	-	-
18,991	18,399	-	Materials and Services	-	-	-
91,007	85,834	-	Unappr. Ending Fund Balance	-	-	-
142,173	137,977	-	Total	-	-	-

2021 Actual	2022 Actual	2023 Adopted	Account	Maintenance Enterprise Fund Detail	2024 Proposed	2024 Approved	2024 Adopted
6/30/2021	6/30/2022	6/30/2023		RESOURCES			
34,422	46,970	-	09-00-4080	Maintenance Shop Revenue	-	-	-
107,751	91,007	-	09-00-3000	Beginning Fund Balance	-	-	-
142,173	137,977	-		TOTAL RESOURCES	-	-	-
				REQUIREMENTS			
				Personnel Services			
19,759	18,683	-	09-10-5000	Base Wages	-	-	-
1,453	7,001	-	09-10-5200	FICA	-	-	-
3,222	3,185	-	09-10-5205	PERS	-	-	-
66	-	-	09-10-5210	Unemployment	-	-	-
11	553	-	09-10-5215	Workers Comp	-	-	-
16	13	-	09-10-5220	Life Insurance	-	-	-
7,084	3,863	-	09-10-5225	Medical Insurance	-	-	-
106	91	-	09-10-5230	Disability Insurance	-	-	-
458	355	-	09-10-5240	PEHP	-	-	-
32,175	33,744	-		Total Personnel Services	-	-	-
				Materials and Services			
15,712	16,361	-	09-20-6000	Vehicle Maintenance	-	-	-
2,184	1,888	-	09-20-6015	Utilities	-	-	-
1,095	150	-	09-20-6025	Training & Travel	-	-	-
18,991	18,399	-		Total Materials and Services	-	-	-
51,166	52,143	-		Total Maintenance	-	-	-
91,007	85,834	-		Unappr. Ending Fund Balance	-	-	-
142,173	137,977	-		TOTAL REQUIREMENTS	-	-	-

CAPITAL FUND



2021 Actual	2022 Actual	2023 Adopted	Capital Fund Summary	2024 Proposed	2024 Approved	2024 Adopted
-	-	-	Beginning Fund Balance	60,000	60,000	60,000
-	-	-	Interest Income	5,000	5,000	5,000
-	-	-	Transfers from other Funds	500,000	500,000	500,000
-	-	-	Total	565,000	565,000	565,000
-	-	-	Capital Outlay	565,000	565,000	565,000
-	-	-	Total	565,000	565,000	565,000

2021 Actual	2022 Actual	2023 Amended	Account	Capital Fund Detail	2024 Proposed	2024 Approved	2024 Adopted
6/30/2021	6/30/2022	6/30/2023		RESOURCES			
-	-	-	10-00-4020	Interest Income	5,000	5,000	5,000
-	-	-	10-00-4999	Transfer In From General Fund	500,000	500,000	500,000
-	-	-	10-00-3000	Beginning Fund Balance	60,000	60,000	60,000
-	-	-		TOTAL RESOURCES	565,000	565,000	565,000
				REQUIREMENTS			
				Capital Outlay			
-	-	-	10-40-8005	Building Improvements	200,000	200,000	200,000
-	-	-	10-40-8010	Equipment	165,000	165,000	165,000
-	-	-	10-40-8015	Apparatus	200,000	200,000	200,000
-	-	-		Total Capital Outlay	565,000	565,000	565,000
-	-	-	10-60-9999	Unappr. Ending Fund Balance	-	-	-
-	-	-		TOTAL REQUIREMENTS	565,000	565,000	565,000

APPENDICES



Personnel Summary-All Funds

2023-24 Budget

	FISCAL YEAR			
	Proposed 2023-24	Adopted 2022-23	Actual 2021-22	Actual 2020-21
Administration				
Fire Chief	1	1	1	0.5
Deputy Fire Chief	1	1	0	0
Division Chief	0	2	3	3
Division Chief of Finance & Logs	1	0	1	1
Administrative Services Director	1	0	0	0
Office Manager/HR	0	1	0	0
Receptionist	1	0	0	0
Administrative Officer/Lieutenant	0	1	0	0
Totals	5	6	5	4.5
Fire Operations				
Captain	0	0	0	3
Fire Marshall Division Chief	1	1	0	0
Battalion Chief	1.5	3	3	0
Lieutenant	9	9	9	6
Firefighter	28	27	27	27
Totals	39.5	40	39	36
Training				
Division Chief of Training	1	0	0	0
Totals	1	0	0	0
EMS				
Division Chief of EMS	1	0	0	0
Paramedic	6	4	4	4
Community Paramedic	0	1	1	1
Totals	7	5	5	5
Fleet & Facilities Maintenance				
Dept				
Lead Mechanic	1	1	0	0
Maintenance Technician/Mechanic	1	1	2	2
Totals	2	2	2	2
Other Support Staff				
EMS Billing	0	0	2	2
EMS/Finance Assistant	0	1	1	1
RSVP Director	0	0	1	1
Recruitment & Retention	0	1	1	1
Totals	0	2	5	5
TOTAL FTE	53.5	55	56	52.5

Personnel Cost Summary

Fiscal Year 2023-24

FY 2023-24	SALARIES & WAGES	Employer Paid Taxes	Medical, Dental, Vision, EAP & HRA/VEBA	Life Ins. Short & Long Term Disability	Employer Paid PERS	Workers Comp	TOTAL BENEFITS	TOTAL BUDGETED PERSONNEL
			Contribution	Contribution				
Admin Dept								
Fire Chief	154,632	13,149	19,536	3,556	33,694	3,465	73,400	228,032
Deputy Fire Chief	156,132	13,264	19,536	3,556	42,421	3,499	82,276	238,408
Division Chief of Finance & Logs	138,444	11,911	30,983	3,473	30,167	3,103	79,637	218,081
Administrative Services Director	69,864	6,044	14,036	3,191	11,877	105	35,253	105,117
Administrative Officer (Hold vacant)	-	-	-	-	-	-	-	-
Receptionist	42,432	3,670	22,625	3,191	7,213	64	36,763	79,195
Overtime Admin	1,000	87	-	-	170	22	279	1,279
Unemployment	-	-	-	-	-	-	-	5,000
PEHP	-	-	-	-	-	-	-	27,000
Total Admin Dept	562,504	48,125	106,716	16,967	125,542	10,258	307,608	902,112
Fire Operations								
Fire Marshall Division Chief	122,172	10,568	30,983	3,473	33,194	2,738	80,956	203,128
Battalion Chief	133,332	11,520	30,983	3,458	36,226	2,988	85,175	218,507
Battalion Chief (6 months)	79,272	6,857	11,331	3,470	17,273	1,776	40,707	119,979
Battalion Chief (Hold Vacant)	-	-	-	-	-	-	-	-
Firefighter 0	77,196	6,677	22,625	3,458	16,821	1,730	51,311	128,507
Firefighter 1	85,164	7,367	30,983	3,252	18,557	1,909	62,068	147,232
Lieutenant	103,260	8,932	30,983	3,358	28,056	2,314	73,643	176,903
Firefighter 2	85,128	7,363	14,036	3,235	18,549	1,908	45,091	130,219
Firefighter 4	98,208	8,495	30,983	3,312	21,400	2,201	66,391	164,599
Firefighter 4	98,208	8,495	30,983	3,312	21,400	2,201	66,391	164,599
Firefighter 4	81,072	7,013	30,983	3,234	17,666	1,817	60,713	141,785
Firefighter 4	99,612	8,616	30,983	3,312	27,065	2,232	72,208	171,820
Firefighter 4	93,888	8,121	30,983	3,312	20,458	2,104	64,978	158,866
Firefighter 4	93,888	8,121	30,983	3,350	20,458	2,104	65,016	158,904
Firefighter 4	98,208	8,495	12,298	3,312	21,400	2,201	47,706	145,914
Firefighter 4	93,888	8,121	30,983	3,350	20,458	2,104	65,016	158,904
Firefighter 3	89,424	7,735	30,983	3,291	19,485	2,004	63,498	152,922
Firefighter 0	77,196	6,677	22,625	3,241	16,821	1,730	51,094	128,290
Firefighter 4	93,888	8,121	30,983	3,312	20,458	2,104	64,978	158,866
Lieutenant	103,260	8,932	30,983	3,356	28,056	2,314	73,641	176,901
Firefighter 4	93,888	8,121	30,983	3,312	20,458	2,104	64,978	158,866
Firefighter 0	77,196	6,677	12,298	3,241	16,821	1,730	40,767	117,963
Lieutenant	103,260	8,932	19,536	3,356	22,500	2,314	56,638	159,898
Firefighter 0	79,704	6,895	30,983	3,245	17,368	1,786	60,277	139,981
Firefighter 1	81,084	7,014	12,298	3,241	17,668	1,817	42,038	123,122
Lieutenant	103,260	8,932	19,536	3,356	22,500	2,314	56,638	159,898
Firefighter 4	98,208	8,495	12,298	3,312	26,683	2,201	52,989	151,197
Firefighter 4	98,208	8,495	30,983	3,312	21,400	2,201	66,391	164,599
Firefighter 0	77,196	6,677	22,625	3,241	16,821	1,730	51,094	128,290
Firefighter 4	85,392	7,386	30,983	3,312	18,607	1,914	62,202	147,594
Firefighter 1	81,072	7,013	30,983	3,234	17,666	1,817	60,713	141,785
Firefighter 4	93,888	8,121	14,036	3,312	25,509	2,104	53,082	146,970
Lieutenant	103,260	8,932	30,983	3,356	28,056	2,314	73,641	176,901
Firefighter 0	79,704	6,895	30,983	3,241	17,368	1,786	60,273	139,977
Lieutenant	105,756	9,148	30,983	3,356	23,044	2,370	68,901	174,657
Lieutenant	103,260	8,932	30,983	3,356	22,500	2,314	68,085	171,345
Lieutenant	103,260	8,932	30,983	3,356	28,056	2,314	73,641	176,901
Firefighter 4	93,888	8,121	30,983	3,312	20,458	2,104	64,978	158,866
Lieutenant	103,260	8,932	30,983	3,356	22,500	2,314	68,085	171,345
Firefighter 0	77,196	6,677	22,625	3,418	16,821	1,730	51,271	128,467
Overtime Ops	650,000	51,045	-	-	141,635	14,567	207,247	857,247
Volunteers	-	-	-	-	-	-	-	20,000
Sick Leave/Retirement Payout	-	-	-	-	-	-	-	25,000
Total Fire Operations	4,392,092	374,719	1,054,708	132,937	1,008,698	98,428	2,669,490	7,106,582
Training								
Division Chief of Training	148,320	11,086	30,983	3,458	40,299	3,324	89,150	237,470
EMS								
Division Chief of EMS	135,216	10,223	30,983	3,469	36,738	3,030	84,443	219,659
Paramedic (Single Role 2)	84,492	6,409	30,983	3,250	14,364	1,893	56,899	141,391
Paramedic (Single Role 1)	72,192	5,476	12,298	3,143	12,273	1,618	34,808	107,000
Paramedic (Single Role 0)	77,004	5,840	12,298	3,230	13,091	1,726	36,185	113,189
Paramedic (Single Role 0)	77,004	5,840	30,983	3,230	13,091	1,726	54,870	131,874
Paramedic (Single Role 0)	77,004	5,840	22,625	3,230	13,091	1,726	46,512	123,516
Paramedic (Single Role 0)	77,004	5,840	30,983	3,230	13,091	1,726	54,870	131,874
Overtime EMS	100,000	7,584	-	-	17,000	2,241	26,825	126,825
Total EMS	699,916	53,052	171,153	22,782	132,739	15,686	395,412	1,095,328
Fleet/Facility Maintenance Dept								
Maintenance Tech	85,332	6,472	22,625	3,211	14,506	1,912	48,726	134,058
Maintenance Tech	74,928	5,683	22,625	3,167	12,738	1,679	45,892	120,820
Overtime Fleet	5,000	-	-	-	-	-	-	5,000
Total Maint	165,260	12,155	45,250	6,378	27,244	3,591	94,618	259,878
Totals	5,968,092	499,137	1,408,810	182,522	1,334,522	131,287	3,556,278	9,601,370
Rounding								60
Total All Funds								9,601,430

COLUMBIA RIVER FIRE & RESCUE

Adopted Budget

Transfer Summary

FY 2023-24

	Out	In
General Fund	500,000	200,000
Grants Fund	200,000	-
Capital Fund	-	500,000

Total Transfer Out and In	700,000	700,000
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Resolution #: FY-22-23-41 (Budget approval for FY-23-24)

WHEREAS the following is presented for authorization to the Fire Board Directors of the Columbia River Fire & Rescue Department, herein referred to as CRFR, in a meeting held at 58611 McNulty Way, St. Helens, OR 97051, on this 27th day of June 2023

1. At least three of the directors were present, constituting a quorum:
 - i. **Board President:** Hans Feige
 - ii. **Vice President:** Kelly Niles
 - iii. **Secretary/Treasures:** Gary Hudson
 - iv. **Director:** Mark Kreutzer
 - v. **Director:** Kim McLane
2. The Fire Board of Directors, being present, formally called the meeting to order and declared the meeting to be regularly called.
3. **BE IT RESOLVED**, upon a motion duly made, seconded, and carried/denied by a vote of For 4 /Against 0 shall be the will of the Fire Board of CRFR.
4. **BE IT ORDAINED** The following memorandum was then read and ordered to be inserted in these minutes:

“We, the Fire Board of Columbia River Fire & Rescue, by our authority, proclaim and carry/denied **Resolution # 22-23-41** being held at the above time and place and consent to the transaction of such business, as may have come before it, as testified by the signatures below”.

Signature: [Signature] For: Against: Date: 6-27-23

Signature: [Signature] For: Against: Date: 6-27-23

Signature: [Signature] For: Against: Date: 6-27-23

Signature: _____ For: Against: Date: _____

Signature: _____ For: Against: Date: _____



ADMINISTRATION OFFICES

270 Columbia Blvd * St Helens, Oregon * 97051

Phone (503)-397-2990 * www.crrf.com * FAX (503)-397-3198

The Board of Columbia River Fire & Rescue has approved the FY-23-24 budget, which was previously approved by the Budget Committee on June 14th, 2023. The budget meets the total requirements of 13,538,400 and has been publicly posted with the LB-1 online and in our local newspaper, as required by ORS 294.448. The complete budget is attached to this resolution, along with a summary.

Attested:

X  _____ Date: 6-27-23

Board President: Hans Feige

NOTICE OF BUDGET HEARING

A public meeting of the Columbia River Fire & Rescue's Board of Directors will be held on June 27, at 7:00pm to hold a public hearing and discuss the annual budget for the fiscal year beginning July 1, 2023 as approved by the Budget Committee. A summary of the approved budget is presented below. A complete copy of the budget may be obtained online at www.crrf.com. This budget was prepared on the modified accrual basis of accounting, which is consistent with the prior year.

This meeting will be a hybrid meeting, with the option to attend in person at Columbia County 911 Admin Bldg or via Teams. This is to enable interested citizens to listen to and participate in the meeting. Should you wish to speak during the public hearing portion of the meeting, you may sign up by contracting the District prior to the meeting. Written comments may be provided in advance of the meeting by sending an email to lehnerk@crrf.com. If you desire to participate in the public hearing, and are unable to provide written comments, please contact the District prior to the scheduled meeting time.

Contact: Kate Lehner

Telephone: 503-397-2990 Email: lehnerk@crrf.co

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount FY 2021-22	Adopted Budget FY 2022-23	Approved Budget FY 2023-24
Beginning Fund Balance/Net Working Capital	4,964,977	1,598,000	1,460,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	2,043,502	2,527,400	2,193,000
Federal, State & all Other Grants, Gifts, Allocations & Donations	439,913	200,000	260,000
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	366,026	0	700,000
All Other Resources Except Current Year Property Taxes	251,614	55,000	95,400
Current Year Property Taxes Estimated to be Received	8,107,127	8,492,600	8,830,000
Total Resources	16,173,159	12,873,000	13,538,400

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	9,562,674	10,308,880	9,601,430
Materials and Services	1,385,821	1,674,220	1,841,166
Capital Outlay	689,869	505,000	565,000
Debt Service	273,725	275,400	330,804
Interfund Transfers	366,026	0	700,000
Contingencies	0	0	0
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	3,895,044	109,500	500,000
Total Requirements	16,173,159	12,873,000	13,538,400

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM			
Name of Organizational Unit or Program FTE for that unit or program			
Personnel	9,164,552	10,308,880	0
<i>FTE</i>	<i>53.00</i>	<i>55.00</i>	<i>0.00</i>
Admin	558,936	678,200	1,623,115
<i>FTE</i>	<i>0.00</i>	<i>0.00</i>	<i>5.00</i>
Fire Operations	114,975	75,500	7,203,130
<i>FTE</i>	<i>0.00</i>	<i>0.00</i>	<i>39.50</i>
EMS	158,384	273,100	1,421,371
<i>FTE</i>	<i>0.00</i>	<i>0.00</i>	<i>7.00</i>
Training	31,205	117,820	323,600
<i>FTE</i>	<i>0.00</i>	<i>0.00</i>	<i>1.00</i>
Fire Prevention	16,210	22,000	26,150
<i>FTE</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
Fleet/Facilities Maintenance	466,625	507,600	835,230
<i>FTE</i>	<i>0.00</i>	<i>0.00</i>	<i>2.00</i>
RSVP	102,613	0	0
<i>FTE</i>	<i>1.25</i>	<i>0.00</i>	<i>0.00</i>
Grants	268,957	0	10,000
<i>FTE</i>	<i>1.75</i>	<i>0.00</i>	<i>0.00</i>
Capital	219,047	0	565,000
<i>FTE</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
Sick Leave/Retirement Fund	68,125	0	0
<i>FTE</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
Not Allocated to Organizational Unit or Program	5,003,530	889,900	1,530,804
<i>FTE</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
Total Requirements	16,173,159	12,873,000	13,538,400
Total FTE	56.00	55.00	54.50

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

For Fiscal Year 2023-24, management has made significant changes in operations to control costs to secure the financial health of the District. Cuts include freezing 2.5 FTE of currently vacant positions. Please note that Personnel has been allocated to their specific cost centers (org unit) for the proposed budget.

PROPERTY TAX LEVIES

	Rate or Amount Imposed FY 2021-22	Rate or Amount Imposed FY 2022-23	Rate or Amount Approved FY 2023-24
Permanent Rate Levy (rate limit <u>2.9731</u> per \$1,000)	2.9731	2.9731	2.9731
Local Option Levy	0	0	0
Levy For General Obligation Bonds	0	0	0

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$1,835,000	\$0
Other Borrowings	\$362,679	\$0
Total	\$2,197,679	\$0



Resolution #: FY-22-23-42 (Approval of the Millage rate)

WHEREAS the following is presented for authorization to the Fire Board Directors of the Columbia River Fire & Rescue Department, herein referred to as CRFR, in a meeting held at 58611 McNulty Way, St. Helens, OR 97051, on this 27th day of June 2023

1. At least three of the directors were present, constituting a quorum:
 - i. **Board President:** Hans Feige
 - ii. **Vice President:** Kelly Niles
 - iii. **Secretary/Treasures:** Gary Hudson
 - iv. **Director:** Mark Kreutzer
 - v. **Director:** Kim McLane
2. The Fire Board of Directors, being present, formally called the meeting to order and declared the meeting to be regularly called.
3. **BE IT RESOLVED**, upon a motion duly made, seconded, and carried/denied by a vote of For 4/Against 0 shall be the will of the Fire Board of CRFR.
4. **BE IT ORDAINED** The following memorandum was then read and ordered to be inserted in these minutes:

“We, the Fire Board of Columbia River Fire & Rescue, by our authority, proclaim and carry/denied **Resolution # 22-23-42** being held at the above time and place and consent to the transaction of such business, as may have come before it, as testified by the signatures below”.

Signature: [Signature] For: Against: Date: 6-27-23

Signature: [Signature] For: Against: Date: 6-27-23

Signature: [Signature] For: Against: Date: 6-27-23

Signature: _____ For: Against: Date: _____

Signature: _____ For: Against: Date: _____



ADMINISTRATION OFFICES

270 Columbia Blvd * St Helens, Oregon * 97051

Phone (503)-397-2990 * www.crrf.com * FAX (503)-397-3198

The Board of Columbia River Fire & Rescue has approved the FY-23-24 budget and millage rate of 2.9731/1,000, which was previously approved by the Budget Committee on June 14th, 2023. The millage rate was not changed for FY-23-24 from the previous year and remains the same. The budget meets the total requirements of 13,538,400 and has been publicly posted with the LB-1 online and in our local newspaper, as required by ORS 294.448.

Attested:

X  _____ Date: 6-27-23

Board President: Hans Feige

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment, or Charge on Property

FORM OR-LB-50 2023–2024

To assessor of Columbia County

Check here if this is an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions.

The Columbia River Fire & Res has the responsibility and authority to place the following property tax, fee, charge, or assessment

District name

on the tax roll of Columbia County. The property tax, fee, charge, or assessment is categorized as stated by this form.

County name

270 Columbia Blvd

St Helens

OR

97051

6/30/2023

Mailing address of district

City

State

ZIP code

Date submitted

Jimmy Sanchez

Division Chief of Finance & Lc

503-397-2990

sanchezj@crfr.com

Contact person

Title

Daytime telephone number

Contact person e-mail address

CERTIFICATION— You **must** check one box if you are subject to Local Budget Law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

	Subject to General Government Limits	
	Rate —or—	Dollar Amount
1. Rate per \$1,000 or total dollar amount levied (within permanent rate limit) ... 1	2.9731	
2. Local option operating tax2		Excluded from Measure 5 Limits
3. Local option capital project tax3		
4. City of Portland Levy for pension and disability obligations4		Dollar Amount of Bond Levy
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....5a		
5b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 5b		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b).....5c		

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000.....6	2.9731
7. Election date when your new district received voter approval for your permanent rate limit7	
8. Estimated permanent rate limit for newly merged/consolidated district.....8	

PART III: SCHEDULE OF LOCAL OPTION TAXES— Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount —or— rate authorized per year by voters

PART IV: SPECIAL ASSESSMENTS, FEES, AND CHARGES*

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1			
2			

*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

** **The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.**