



COLUMBIA RIVER FIRE & RESCUE



**Proposed Budget
2025-2026**

Columbia River Fire & Rescue

"Serving our communities with dedication."



PROPOSED BUDGET FISCAL YEAR 2025-26

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

www.cfr.com



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FY 2025-26 Proposed Budget Document



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Columbia River Fire and Rescue



INTRODUCTION & DISTRICT OVERVIEW

Fiscal Year 2025-26

BOARD OF DIRECTORS

As of May 2025

Name	Role	Term Expires
Ryan Welby	President	06/30/2026
Austin Zimbrick	Vice President	06/30/2026
Richard Fletcher	Secretary/Tres	06/30/2026
Paul Rice	Director	06/30/2025
Mark Gundersen	Director	06/30/2025

BUDGET COMMITTEE

As of May 2025

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

Name	Term Expires
Ira Swanson	06/30/2028
Ricky Linares	06/30/2028
Kate Linares	06/30/2028
Daniel Garrison	06/30/2026
Melissa Dueck	06/30/2026

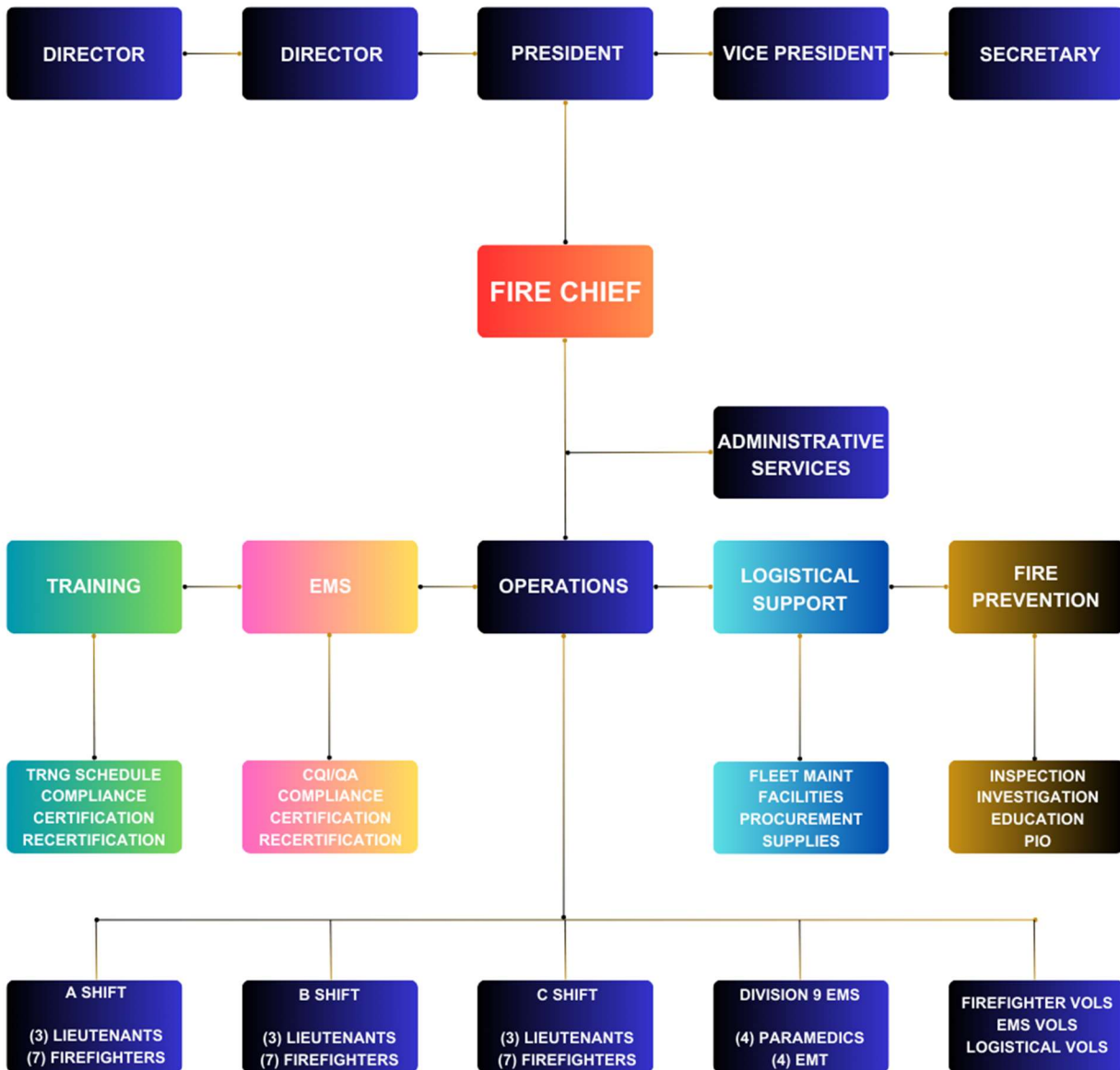
DISTRICT EXECUTIVE STAFF

As of May 2025

Eric Smythe, Fire Chief

CRFR ORGANIZATION

as of May 2025





Columbia River Fire & Rescue
ADMINISTRATION OFFICES
270 Columbia Blvd * St Helens, Oregon * 97051
Phone (503)-397-2990 * * FAX (503)-397-3198
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A MESSAGE FROM THE CHIEF

May 1, 2025

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

We are excited to present the Fiscal Year 2025-26 budget for Columbia River Fire and Rescue, a vital rural fire district serving Columbia County, Oregon (referred to as the District).

This budget represents a collaborative effort involving members of IAFF Local 3215, our Administrative Staff, and myself, all working together to strengthen our service delivery and enhance operational capabilities.

In Fiscal Year 2023/24, the District faced the critical challenge of borrowing funds just to meet our operating expenses, including payroll. However, by Fiscal Year 2024/25, we turned a pivotal corner, eliminating our need for loans to sustain our operations. This was not mere luck; it was the result of strategically maximizing our revenue while systematically reducing expenses throughout the organization. Our commitment to filling vacant fire positions and increasing our responding personnel is driven by our goal to enhance life safety and protect property. As of November 2024, we are proud to report that we have funds available in our account, marking a significant transformation for the District. We have successfully implemented cost-saving measures and pinpointed the issues that contributed to the financial challenges created by previous administrations. Now, we are embarking on an exciting new chapter. This positive momentum is poised to carry us into the Fiscal Year 2025/26 and beyond. Together, we are not just building a stronger District; we are forging a sustainable future for our community.

For the Fiscal Year 2024-25, we have made a strategic decision to replace two vacant Division Chief Officer positions with two Battalion Chief Officer roles. This reorganization not only results in significant cost savings but also allows us to enhance our workforce by adding three Firefighter/Paramedics in the upcoming months. With this increase, we aim to boost our total staffing to 30 Firefighter/EMS-trained personnel, thereby strengthening our community response capacity while still operating two dedicated 12-hour peak response units. This crucial investment in our team showcases our commitment to ensuring that we effectively meet the needs of our community both today and in the future.

This budget represents our unwavering commitment to collaboration and excellence for the citizens of Columbia County. Together with our labor group, we have worked diligently to establish clear goals and strategies that align with the needs of our community. Our residents deserve top-tier service, and we are steadfast in our mission to provide the best fire protection in all of Oregon.

Investing in our personnel—both career and volunteer members—is essential, as they are the backbone of our mission to safeguard our community. We are dedicated to delivering exceptional Fire and EMS services around the clock, ensuring that our communities are always protected and safe.

The District has made remarkable strides in the past eighteen months, rising from a precarious state to an unprecedented revival that many deemed unattainable. This transformation demanded dedication and

sacrifice across all levels of our organization. We proudly declare that we have not just survived but truly flourished. While we are aware of our past financial challenges, we remain confident in our ability to continue this positive momentum and achieve even greater success as a District.

We will move forward with confidence and caution, dedicating ourselves each year to strengthening our resiliency while ensuring effective staffing within our fiscal constraints. This year, we will maintain the crucial staffing increases we fought for and remain focused on the future where our well-equipped team meets the needs of our citizens every single day.

Our budget embodies our unwavering commitment to sacrifice, dedication, and transparency for our members and the community we proudly serve. By fostering teamwork, respect, and understanding, we will illuminate the path toward a brighter future—one where our citizens can trust that they have the finest EMS and Fire personnel serving them in the nation. Together, we can achieve excellence and ensure the safety and well-being of every individual in our care.

A handwritten signature in black ink, appearing to read 'ES', with a long horizontal stroke extending to the right.

Eric Smythe

Fire Chief

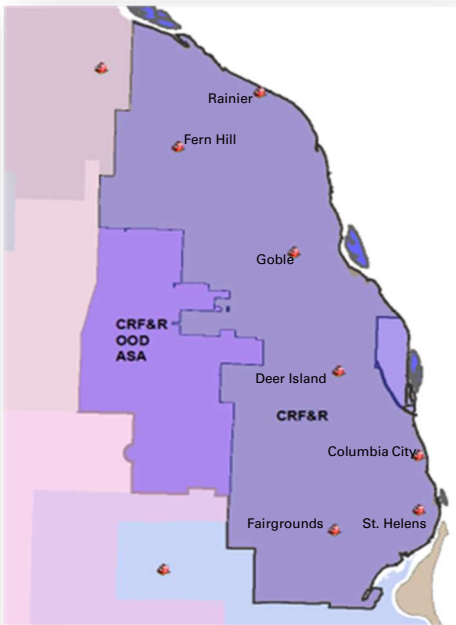
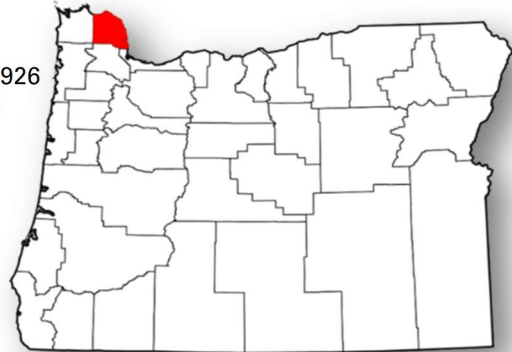
Columbia River Fire & Rescue

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



FINANCIAL OVERVIEW

Fiscal Year 2025-26

Property Tax Rate - \$2.9731/\$1,000 of assessed value

Reductions (due to compression):

\$0.2162 St. Helens Urban Renewal Agency

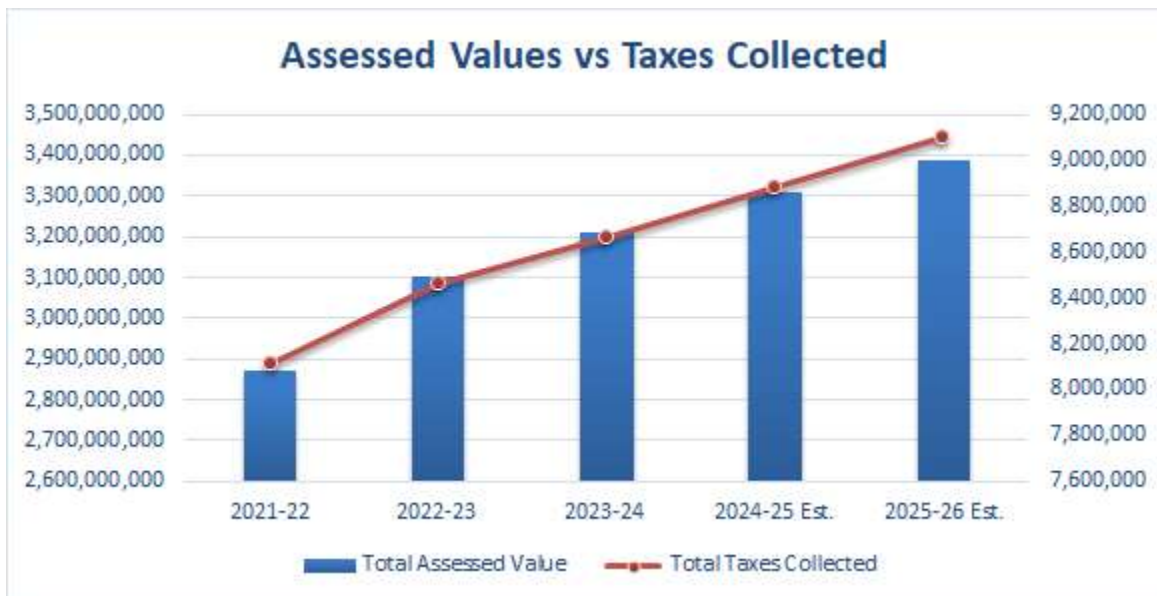
\$0.1742 Rainier Urban Renewal Agency

General Fund - Permanent Rate

Expected Assessed Valuation:	\$3,389,437,677
Tax Rate Levied:	\$2.9731/\$1,000
Estimated General Fund Total Levy:	\$9,460,686
Expected Collection Rate (includes compression):	92%
Estimated Collections:	\$9,103,584

Property Tax Levies and Collections:

Fiscal Year	Total Assessed Value	Exemp	Net Assessed Value	Net AV * Permanent Rate	Compression & URA Impacts	Total Taxes Imposed	Increase From the Prior Year	Total Taxes Collected	Collection Rate	Collection Rate with Adjustment
2021-22	2,871,511,924		2,871,511,924	8,537,292	(217,343)	8,319,949	4.0%	8,110,163	97.5%	95.0%
2022-23	3,104,000,421	17,919,712	3,086,080,709	9,175,227	(463,424)	8,711,803	4.7%	8,463,258	97.1%	92.2%
2023-24	3,210,454,821	11,931,310	3,198,523,511	9,509,530	(507,063)	9,002,467	3.3%	8,662,661	96.2%	91.1%
2024-25 Est.	3,306,768,466	15,000,000	3,291,768,466	9,786,757	(560,785)	9,225,972	2.5%	8,877,730	96.2%	90.7%
2025-26 Est.	3,389,437,677	15,000,000	3,374,437,677	10,032,541	(571,855)	9,460,686	2.5%	9,103,584	96.2%	90.7%



Columbia River Fire and Rescue



ALL FUND REVENUE & EXPENDITURES

Fiscal Year 2025-26

Columbia River Fire & Rescue
Proposed Budget
Summary of Resources and Requirements
ALL FUNDS
FY 2026

2023 Actual	2024 Actual	2025 Adopted	All Funds	2026 Proposed	2026 Approved	2026 Adopted
3,895,044	2,616,914	2,895,000	Beginning Fund Balance	2,682,045	-	-
8,437,771	8,649,765	8,960,000	Property Taxes	9,176,000	-	-
2,186,124	2,335,682	2,246,000	Charges for Services	2,225,250	-	-
244,814	7,336	15,000	Intergovernmental Revenue	15,000	-	-
94,181	175,145	80,000	Interest	105,000	-	-
133,248	96,511	28,600	Miscellaneous Revenue	30,700	-	-
1,877,884	500,000	250,000	Transfers from other Funds	35,000	-	-
16,869,066	14,381,353	14,474,600	Total Resources	14,268,995	-	-
9,414,894	8,401,724	8,423,260	Personnel Services	8,969,183	-	-
1,506,153	1,554,214	2,059,620	Materials and Services	1,782,150	-	-
438,487	40,525	490,000	Capital Outlay	451,190	-	-
326,299	312,900	329,675	Debt Service	190,000	-	-
1,877,885	500,000	250,000	Transfers	35,000	-	-
-	-	500,000	Contingency	500,000	-	-
3,305,348	3,571,990	2,422,045	Reserve/Ending Fund Balance	2,341,472	-	-
16,869,066	14,381,353	14,474,600	Total Requirements	14,268,995	-	-

Columbia River Fire & Rescue
Proposed Budget
Resources By Fund
FY 2026

2023 Actual	2024 Actual	2025 Adopted	All Funds Resources	2026 Proposed	2026 Approved	2026 Adopted
<u>General Fund</u>						
2,718,479	2,528,014	2,500,000	Beginning Fund Balance	2,262,045		
8,437,771	8,649,765	8,960,000	Property Taxes	9,176,000		
2,186,124	2,335,682	2,246,000	Charges for Services	2,225,250		
29,303	-	-	Intergovernmental Revenue	-		
94,181	175,145	75,000	Interest Income	100,000		
133,248	96,511	28,600	Miscellaneous Revenue	30,700		
1,377,884	-	-	Transfers from other Funds	-		
<u>14,976,990</u>	<u>13,785,117</u>	<u>13,809,600</u>	<u>Total</u>	<u>13,793,995</u>	-	-
<u>Sick Leave Fund</u>						
339,810	-	-	Beginning Fund Balance	-	-	-
-	-	-	Interest Income	-	-	-
-	-	-	Transfers from other Funds	-	-	-
<u>339,810</u>	<u>-</u>	<u>-</u>	<u>Total</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Appartus Fund</u>						
839,460	-	-	Beginning Fund Balance	-	-	-
-	-	-	Interest Income	-	-	-
-	-	-	Miscellaneous Revenue	-	-	-
-	-	-	Transfers from other Funds	-	-	-
<u>839,460</u>	<u>-</u>	<u>-</u>	<u>Total</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>RSVP Fund</u>						
(57,428)	26,472	-	Beginning Fund Balance	-	-	-
48,321	-	-	Intergovernmental Revenue	-	-	-
-	-	-	Miscellaneous	-	-	-
<u>(9,107)</u>	<u>26,472</u>	<u>-</u>	<u>Total</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Health Ins Reserve Fund</u>						
112,781	-	-	Beginning Fund Balance	-	-	-
-	-	-	Interest Income	-	-	-
<u>112,781</u>	<u>-</u>	<u>-</u>	<u>Total</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Columbia River Fire & Rescue
Proposed Budget
Resources By Fund
FY 2026**

2023 Actual	2024 Actual	2025 Adopted	All Funds Resources	2026 Proposed	2026 Approved	2026 Adopted
			<u>Grant Fund (Special Revenue)</u>			
(143,892)	-	-	Beginning Fund Balance	-	-	-
167,190	7,336	15,000	Intergovernmental Revenue	15,000	-	-
-	-	-	Miscellaneous	-	-	-
<u>23,298</u>	<u>7,336</u>	<u>15,000</u>	<u>Total</u>	<u>15,000</u>	<u>-</u>	<u>-</u>
			<u>Maint Enterprise Fund</u>			
85,834	-	-	Beginning Fund Balance	-	-	-
-	-	-	Charges for Services	-	-	-
<u>85,834</u>	<u>-</u>	<u>-</u>	<u>Total</u>	<u>-</u>	<u>-</u>	<u>-</u>
			<u>Capital Fund</u>			
-	62,428	395,000	Beginning Fund Balance	420,000	-	-
-	-	5,000	Interest Income	5,000	-	-
500,000	500,000	250,000	Transfers from other Funds	35,000	-	-
<u>500,000</u>	<u>562,428</u>	<u>650,000</u>	<u>Total</u>	<u>460,000</u>	<u>-</u>	<u>-</u>
<u>16,869,066</u>	<u>14,381,353</u>	<u>14,474,600</u>	GRAND TOTAL	<u>14,268,995</u>	<u>-</u>	<u>-</u>

Columbia River Fire & Rescue
Proposed Budget
Requirements by Fund - Category
FY 2026

2023 Actual	2024 Actual	2025 Adopted	All Funds Requirements	2026 Proposed	2026 Approved	2026 Adopted
<u>General Fund</u>						
9,414,894	8,401,724	8,423,260	Personnel Services	8,969,183		
1,458,909	1,547,287	2,044,620	Materials and Services	1,767,150		
-	-	-	Capital Outlay	-		
326,299	312,900	329,675	Debt Service	190,000		
500,000	500,000	250,000	Transfers to other Funds	35,000		
-	-	500,000	Contingency	500,000		
3,276,888	3,023,206	2,262,045	Reserve/Ending Fund Balance	2,332,662		
14,976,990	13,785,117	13,809,600	Total	13,793,995	-	-
<u>Sick Leave/Retirement Fund</u>						
-	-	-	Personnel Services	-	-	-
339,810	-	-	Transfers to other Funds	-	-	-
-	-	-	Reserve/Ending Fund Balance	-	-	-
339,810	-	-	Total	-	-	-
<u>Appartus Fund</u>						
-	-	-	Capital Outlay	-	-	-
839,460	-	-	Transfers to other Funds	-	-	-
-	-	-	Contingency	-	-	-
-	-	-	Reserve/Ending Fund Balance	-	-	-
839,460	-	-	Total	-	-	-

**Columbia River Fire & Rescue
Proposed Budget
Requirements by Fund - Category
FY 2026**

2023 Actual	2024 Actual	2025 Adopted	All Funds Requirements	2026 Proposed	2026 Approved	2026 Adopted
<u>RSVP Fund</u>						
-	-	-	Personnel Services	-	-	-
2,243	-	-	Materials and Services	-	-	-
(11,350)	26,472	-	Reserve/Ending Fund Balance	-	-	-
(9,107)	26,472	-	Total	-	-	-
<u>Health Ins Reserve Fund</u>						
112,781	-	-	Transfers to other Funds	-	-	-
-	-	-	Reserve/Ending Fund Balance	-	-	-
112,781	-	-	Total	-	-	-
<u>Grant Fund (Special Revenue)</u>						
-	-	-	Personnel Services	-	-	-
45,001	6,927	15,000	Materials and Services	15,000	-	-
-	-	-	Capital Outlay	-	-	-
-	-	-	Transfers to other Funds	-	-	-
(21,703)	409	-	Reserve/Ending Fund Balance	-	-	-
23,298	7,336	15,000	Total	15,000	-	-
<u>Maint Enterprise Fund</u>						
-	-	-	Personnel Services	-	-	-
-	-	-	Materials and Services	-	-	-
-	-	-	Capital Outlay	-	-	-
85,834	-	-	Transfers to other Funds	-	-	-
-	-	-	Reserve/Ending Fund Balance	-	-	-
85,834	-	-	Total	-	-	-
<u>Capital Fund</u>						
438,487	40,525	490,000	Capital Outlay	451,190	-	-
61,513	521,903	160,000	Reserve/Ending Fund Balance	8,810	-	-
500,000	562,428	650,000	Total	460,000	-	-
16,869,066	14,381,353	14,474,600	GRAND TOTAL	14,268,995	-	-

**Columbia River Fire & Rescue
Proposed Budget
Requirements By Fund - Program
FY 2026**

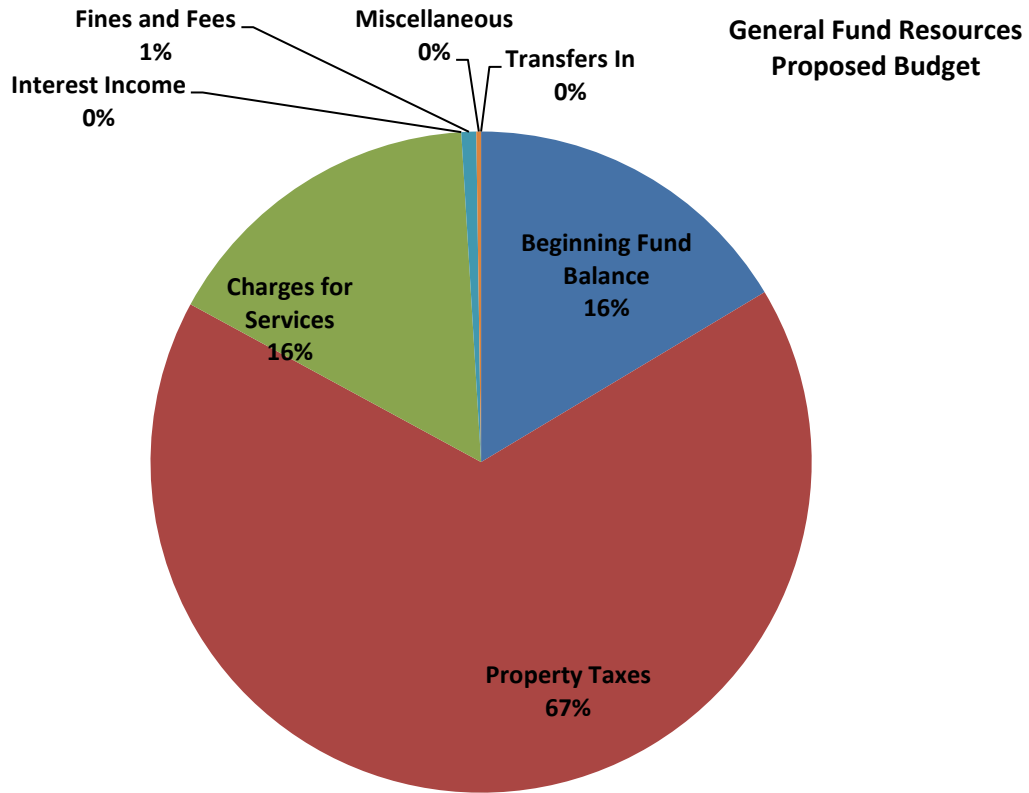
2023 Actual	2024 Actual	2025 Adopted	Requirements By Fund	2026 Proposed	2026 Approved	2026 Adopted
<u>General Fund</u>						
9,414,894	8,401,724	8,423,260	Personnel	8,969,183		
1,458,909	1,547,287	2,044,620	Materials and Services	1,767,150		
-	-	-	Capital Outlay	-		
326,299	312,900	329,675	Debt Service	190,000		
500,000	500,000	250,000	Transfers	35,000		
-	-	500,000	Contingency	500,000		
3,276,888	3,023,206	2,262,045	Reserve/Ending Fund Balance	2,332,662		
14,976,990	13,785,117	13,809,600	Total	13,793,995	-	-
<u>Sick Leave/Retirement Fund</u>						
-	-	-	Sick Leave/Retirement	-	-	-
339,810	-	-	Transfers	-	-	-
-	-	-	Reserve/Ending Fund Balance	-	-	-
339,810	-	-	Total	-	-	-
<u>Apparatus Fund</u>						
-	-	-	Apparatus	-	-	-
839,460	-	-	Transfers	-	-	-
-	-	-	Reserve/Ending Fund Balance	-	-	-
839,460	-	-	Total	-	-	-
<u>RSVP Fund</u>						
2,243	-	-	RSVP	-	-	-
(11,350)	26,472	-	Reserve/Ending Fund Balance	-	-	-
(9,107)	26,472	-	Total	-	-	-
<u>Health Ins Reserve Fund</u>						
112,781	-	-	Transfers	-	-	-
-	-	-	Reserve/Ending Fund Balance	-	-	-
112,781	-	-	Total	-	-	-

**Columbia River Fire & Rescue
Proposed Budget
Requirements By Fund - Program
FY 2026**

2023 Actual	2024 Actual	2025 Adopted	Requirements By Fund	2026 Proposed	2026 Approved	2026 Adopted
			<u>Grant Fund (Special Revenue)</u>			
45,001	6,927	15,000	Grants	15,000	-	-
-	-	-	Transfers	-	-	-
(21,703)	409	-	Reserve/Ending Fund Balance	-	-	-
<u>23,298</u>	<u>7,336</u>	<u>15,000</u>	Total	15,000	-	-
			<u>Maint Enterprise Fund</u>			
-	-	-	Maintenance	-	-	-
85,834	-	-	Transfers	-	-	-
-	-	-	Reserve/Ending Fund Balance	-	-	-
<u>85,834</u>	<u>-</u>	<u>-</u>	Total	-	-	-
			<u>Capital Fund</u>			
438,487	40,525	490,000	Capital Outlay	451,190	-	-
61,513	521,903	160,000	Reserve/Ending Fund Balance	8,810	-	-
<u>500,000</u>	<u>562,428</u>	<u>650,000</u>	Total	460,000	-	-
<u>16,869,066</u>	<u>14,381,353</u>	<u>14,474,600</u>	GRAND TOTAL	14,268,995	-	-

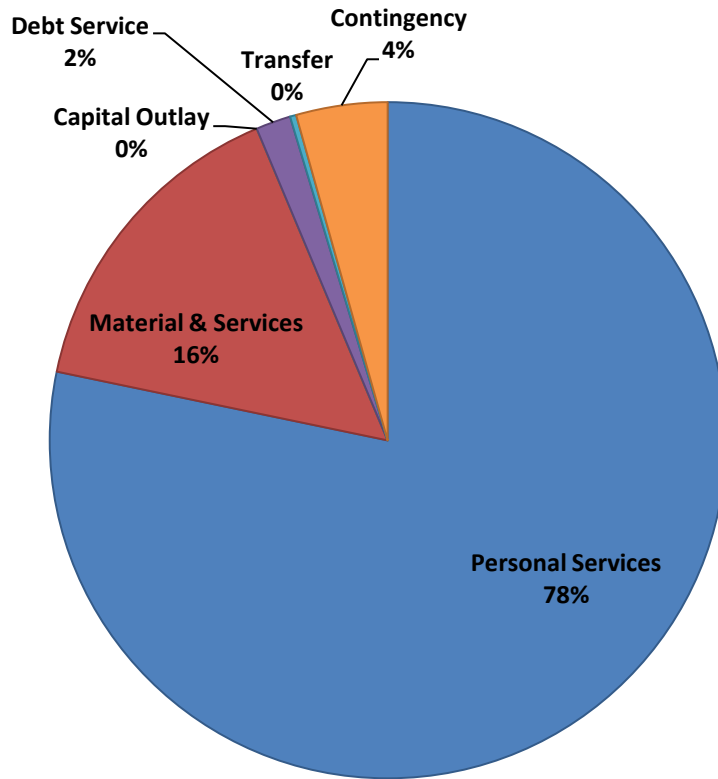
GENERAL FUND





2023 Actual	2024 Actual	2025 Adopted	General Fund Resource Summary	2026 Proposed	2026 Approved	2026 Adopted
2,718,479	2,528,014	2,500,000	Beginning Fund Balance	2,262,045	-	-
8,437,771	8,649,765	8,960,000	Property Taxes	9,176,000	-	-
2,186,124	2,335,682	2,246,000	Charges for Services	2,225,250	-	-
29,303	0	0	Intergovernmental Revenue	-	-	-
94,181	175,145	75,000	Interest Income	100,000	-	-
133,248	96,511	28,600	Miscellaneous	30,700	-	-
1,377,884	0	0	Transfers In	-	-	-
14,976,990	13,785,117	13,809,600	TOTAL RESOURCES	13,793,995	-	-

General Fund Expenditures by Category



2023 Actual	2024 Actual	2025 Adopted	General Fund Expense Summary	2026 Proposed	2026 Approved	2026 Adopted
Summary						
9,414,894	8,401,724	8,423,260	Personnel Services	8,969,183		
1,458,909	1,547,287	2,044,620	Materials and Services	1,767,150		
-	-	-	Capital Outlay	-		
326,299	312,900	329,675	Debt Service	190,000		
500,000	500,000	250,000	Transfers to Other Funds	35,000		
-	-	500,000	Contingency	500,000		
3,276,888	3,023,206	2,262,045	Reserve/Ending Fund Balance	2,332,662		
14,976,990	13,785,117	13,809,600	TOTAL REQUIREMENTS	13,793,995	-	-

2023 Actual	2024 Actual	2025 Adopted	General Fund Summary	2026 Proposed	2026 Approved	2026 Adopted
6/30/2020	6/30/2021	6/30/2022				
2,718,479	2,528,014	2,500,000	Beginning Fund Balance	2,262,045		
8,437,771	8,649,765	8,960,000	Property Taxes	9,176,000		
2,186,124	2,335,682	2,246,000	Charges for Services	2,225,250		
29,303	-	-	Intergovernmental Revenue	-		
94,181	175,145	75,000	Interest	100,000		
133,248	96,511	28,600	Miscellaneous Revenue	30,700		
1,377,884	-	-	Transfers	-		
14,976,990	13,785,117	13,809,600	Total Resources	13,793,995	-	-
9,414,894	8,401,724	8,423,260	Personnel Services	8,969,183		
1,458,909	1,547,287	2,044,620	Materials and Services	1,767,150		
-	-	-	Capital Outlay	-		
326,299	312,900	329,675	Debt Service	190,000		
500,000	500,000	250,000	Transfers	35,000		
-	-	500,000	Contingency	500,000		
-	-	-	Reserve for Future Exp.	-		
3,276,888	3,023,206	2,262,045	Unappr. Ending Fund Bal.	2,332,662		
14,976,990	13,785,117	13,809,600	Total Requirements	13,793,995	-	-

2023 Actual	2024 Actual	2025 Adopted	Account	General Fund Detail	2026 Proposed	2026 Approved	2026 Adopted
				RESOURCES			
8,272,022	8,446,845	8,775,000	00-00-4010	Current Year Property Taxes	8,993,000		
165,749	202,920	185,000	00-00-4000	Delinq Prop Taxes	183,000		
8,437,771	8,649,765	8,960,000		Property Taxes	9,176,000	-	-
1,716,270	1,954,612	1,800,000	00-00-4040	Ambulance Revenue	1,800,000		
399,464	321,274	350,000	00-00-4041	GEMT Revenue	350,000		
30,810	-	60,000	00-00-4060	Fire-Med Revenues	40,000		
-	49,957	-	00-00-4081	Shop Maint Revenues	-		
790	350	1,000	00-00-4110	Address Sign Revenue	250		
4,745	-	5,000	00-00-4130	Training Revenue	-		
-	-	-	new acct #	Fire Marshall Revenue/Driveway Insp	10,000		
10,171	9,489	10,000	00-00-4160	Fire Protection Agreements	10,000		
23,874	-	20,000	00-00-4205	3rd Party Contract Billing (Fleet Maint)	15,000		
2,186,124	2,335,682	2,246,000		Charges for Services	2,225,250	-	-
29,303	-	-	00-00-4170	Conflagration Revenue	-	-	-
29,303	-	-		Intergovernmental Revenue	-	-	-
94,181	175,145	75,000	00-00-4020	Interest Income	100,000		
94,181	175,145	75,000		Interest Income	100,000	-	-
-	-	500	00-00-4030	Donations & Grants	500		
-	18,172	10,000	00-00-4110	Sale of Equip & Property	10,000		
11,015	12,775	-	00-00-4120	Royalties & Rights	-		
-	-	100	00-00-4150	Public Education Donation	-		
8,350	12,200	7,500	00-00-4180	Rental Income	5,000		
74,124	61,166	-	00-00-4190	Insurance Refund	-		
37,529	(7,952)	10,000	00-00-4200	Misc Revenue	15,000		
2,230	150	500	00-00-4210	Public Records Requests	200		
133,248	96,511	28,600		Miscellaneous Revenue	30,700	-	-
1,377,884	-	-	00-00-4999	Transfers from other Funds	-	-	-
1,377,884	-	-		Transfers In	-	-	-
2,718,479	2,528,014	2,500,000		Beginning Fund Balance	2,262,045	-	-
14,976,990	13,785,117	13,809,600		TOTAL RESOURCES	13,793,995	-	-

2023 Actual	2024 Actual	2025 Adopted	Account	General Fund Detail	2026 Proposed	2026 Approved	2026 Adopted
REQUIREMENTS							
Personnel Services							
5,173,673	4,287,985	4,472,440 #	00-10-5000	Base Salaries	4,422,061	-	-
-	-	-	00-10-5001	Deferred Compensation	-	-	-
711,072	784,773	781,000 #	00-10-5100	Overtime	791,800	-	-
12,504	11,880	-	00-10-5130	Acting Lieutenant	15,120	-	-
33,653	24,943	-	00-10-5135	FLSA	20,000	-	-
-	-	-	00-10-51XX	Battalion Chief Shift Expenses	127,752	-	-
211,771	78,511	-	00-10-5145	EMT Shift Differentials	37,500	-	-
5,200	15,193	-	00-10-5146	Mechanics On Call	14,440	-	-
7,037	971	10,000	00-10-5150	Volunteer Reimbursement	-	-	-
-	300	-	00-10-5155	Longevity Pay	-	-	-
30,767	-	-	00-10-5160	Conflagration	-	-	-
-	2,400	-	00-10-5165	Event	5,000	-	-
476,257	460,161	445,110 #	00-10-5200	Employer Paid Taxes	483,009	-	-
1,116,710	1,055,225	1,108,370 #	00-10-5205	PERS	1,179,279	-	-
12,617	7,009	10,000	00-10-5210	Unemployment	12,500	-	-
215,007	214,600	115,600	00-10-5215	Workers Comp	278,585	-	-
4,247	2,922	2,280	00-10-5220	Life Insurance	-	-	-
1,235,834	868,985	1,045,390 #	00-10-5225	Medical Insurance	933,906	-	-
40,590	19,910	139,530	00-10-5230	Disability Insurance	200,562	-	-
1,840	4,460	1,540	00-10-5235	Employee Assistance Program	1,669	-	-
31,766	16,700	28,000	00-10-5240	Post Employment Health Plan	-	-	-
-	157,499	164,000 #	00-10-5245	HRA VEBA Contribution	164,000	-	-
74,515	59,514	-	00-10-5250	Opt Out Medical Benefit	132,000	-	-
-	143,998	100,000	00-10-5400	Sick Leave/Retirement Payout	100,000	-	-
19,834	183,785	-	00-10-5405	Vacation Payout	50,000	-	-
9,414,894	8,401,724	8,423,260	Total Personnel Services		8,969,183		

2023 Actual	2024 Actual	2025 Adopted	Account	General Fund Detail	2026 Proposed	2026 Approved	2026 Adopted
Materials and Services							
45,493	1,774	60,000	00-20-6000	Vehicle Maintenance	-		
36,689	56,323	45,000	00-20-6001	Vehicle Maintenance Parts (CRFR)	130,000		
114,313	15,549	160,000	00-20-6002	Vehicle Maintenance Parts (Outside Work)	20,000		
45,668	77,442	50,000	00-20-6003	Apparatus Fuel & Lubricants	108,000		
1,021	13,014	20,000	00-20-6004	Building Services / Maint.	39,200		
-	944	-	00-20-6005	Repairs & Maintenance	-		
-	35,648	-	00-20-6010	Station Maintenance	-		
154,427	186,474	169,870	00-20-6017	Utilities	150,000		
-	-	-	00-20-6018	Telephone	-		
234	286	500	00-20-6019	Postage & Shipping	500		
350	4,297	-	00-20-6020	Administrative Fees	1,000		
6,182	2,615	5,000	00-20-6021	Office Supplies	5,000		
132,672	26,937	120,750	00-20-6022	Memberships / Subscriptions	40,000		
8,187	3,302	10,500	00-20-6023	Professional Licenses	10,500		
-	1,718	2,500	00-20-6024	Noncapital Furniture & Equip	3,000		
10,249	6,896	27,000	00-20-6025	Training / Education	50,000		
4,324	2,154	9,500	00-20-6026	Travel / Per Diem	10,600		
19,780	32,045	22,500	00-20-6027	IT Subscription Based Software	22,500		
90,543	4,185	105,000	00-20-6028	IT Services	106,000		
178	511	10,000	00-20-6029	IT Hardware	6,000		
12,573	2,788	40,000	00-20-6030	Personal Protective Equipment	61,000		
9,401	7,440	35,000	00-20-6031	Uniforms	35,000		
631	-	10,000	00-20-6032	Volunteer Recruit/Retention	-		
-	112,548	-	00-20-6033	EMS Supplies	9,500		
15,220	2,435	17,500	00-20-6034	Supplies	13,000		
5,399	10,962	7,500	00-20-6035	Bank Charges & Merchant Fees	5,000		
6,269	2,069	6,500	00-20-6041	Background Checks	5,000		
22,016	-	42,000	00-20-6042	Medical Physicals	42,000		
24,239	33,089	35,000	00-20-6045	Firefighting Equipment	20,000		
465	129	-	00-20-6XXX	Duty Officer Coverage	-		
-	-	10,000	00-20-6049	Biohazard Disposal fee	7,000		
112,970	7,141	150,000	00-20-6050	Medical Supplies & Pharmaceuticals	165,000		
-	25	20,000	00-20-6100	Radio Equipment	20,000		
-	-	10,000	00-20-6105	Breathing Apparatus	-		
90,647	86,909	125,000	00-20-6106	Professional Services	75,000		
-	-	1,000	00-20-6115	District Mapping & Address Signs	1,500		
-	260	-	00-20-6205	Fire Investigations	1,000		
3,385	3,273	5,000	00-20-6210	Public Education	-		

2023 Actual	2024 Actual	2025 Adopted	Account	General Fund Detail	2026 Proposed	2026 Approved	2026 Adopted
-	236	-	00-20-6889	Miscellaneous Expenses	-		
-	(317)	-	00-20-6890	Miscellaneous Expenses	1,000		
7,970	-	6,000	00-20-6900	Miscellaneous Expenses	-		
-	-	-	00-20-6901	Capital Outlay	-		
171,270	21,437	350,000	00-20-7005	Legal Services	190,000		
4,532	-	-	00-20-7010	Service Contracts	-		
-	-	10,000	00-20-7035	Apparatus Testing	12,000		
104,747	-	125,000	00-20-7050	Liability Insurance	-		
-	7,053	-	00-30-6600	Refunds and Overpayments	-		
-	38,750	-	00-30-7000	Contractual Svcs - Audit	25,000		
-	162,572	-	00-30-7005	Contractual Svcs - Legal	-		
98,149	182,543	100,000	00-30-7010	Contractual Svcs - Service Contracts	125,000		
-	70,482	-	00-30-7015	Contractual Svcs - I.T. Service	-		
-	(462)	-	00-30-7021	Contractual Svcs - Shop Maintenance	-		
18,260	20,923	35,000	00-30-7030	Contractual Svcs- District Physician Advisor	35,000		
1,000	100	1,000	00-30-7045	Fairgrounds Lease	100		
-	123,489	-	00-30-7050	Contractual Svcs - Liability Insurance	150,000		
-	5,660	-	00-30-7055	Contractual Svcs - Legal Notices	-		
-	600	-	00-30-7060	Contractual Svcs - Civil Service	1,750		
79,456	173,039	85,000	00-30-7065	GEMT Fees & Match	65,000		
-	-	-	00-20-6091	Capital Outlay			
1,458,909	1,547,287	2,044,620		Total Materials & Services	1,767,150		
-	-	-	00-20-6901	Capital Outlay	-		
				Debt Service			
231,848	233,316	243,575	00-50-9000	Debt Service Principal	140,000		
94,451	79,584	86,100	00-50-9005	Debt Service Interest	50,000		
326,299	312,900	329,675		Total Debt Service	190,000	-	-
500,000	500,000	250,000	00-50-9999	Transfers Out	35,000	35,000	35,000
-	-	500,000		Contingency	500,000	-	-
-	-	-		Reserve for Future Expenditures	-	-	-
3,276,888	3,023,206	2,262,045		Unappropriated Ending Fund Balance	2,332,662		
14,976,990	13,785,117	13,809,600		Total General Fund REQUIREMENTS	13,793,995	35,000	35,000

SICK LEAVE FUND



2023 Actual	2024 Actual	2025 Adopted	Sick Leave Fund Summary	2026 Proposed	2026 Approved	2026 Adopted
339,810	-	-	Beginning Fund Balance	-	-	-
-	-	-	Interest Income	-	-	-
-	-	-	Transfers from other Funds	-	-	-
339,810	-	-	Total	-	-	-
-	-	-	Personnel Services	-	-	-
339,810	-	-	Transfers to other Funds	-	-	-
-	-	-	Unappropriated Ending Fund Balance	-	-	-
339,810	-	-	Total	-	-	-

2023 Actual	2024 Actual	2025 Adopted	Account	Sick Leave/Retirement Fund Detail	2026 Proposed	2026 Approved	2026 Adopted
6/30/2021	6/30/2022	6/30/2023					
				RESOURCES			
-	-	-	01-00-4020	Interest Income	-	-	-
-	-	-	01-00-4999	Transfers from other Funds	-	-	-
339,810	-	-	01-00-3000	Beginning Fund Balance	-	-	-
339,810	-	-		TOTAL RESOURCES	-	-	-
				REQUIREMENTS			
				Personnel Services			
-	-	-	01-10-5400	Sick Leave/Retirement Payout	-	-	-
339,810	-	-	01-50-9999	Transfers Out	-	-	-
-	-	-		Unappr. Ending Fund Balance	-	-	-
339,810	-	-		TOTAL REQUIREMENTS	-	-	-

APPARATUS FUND



2023 Actual	2024 Actual	2025 Adopted	Appartus Fund Summary	2026 Proposed	2026 Approved	2026 Adopted
839,460	-	-	Beginning Fund Balance	-	-	-
-	-	-	Interest Income	-	-	-
-	-	-	Miscellaneous Revenue	-	-	-
839,460	-	-	Total	-	-	-
-	-	-	Capital Outlay	-	-	-
839,460	-	-	Transfers	-	-	-
-	-	-	Reserve/Ending Fund Balance	-	-	-
839,460	-	-	Total	-	-	-

2023 Actual	2024 Actual	2025 Adopted	Account	Apparatus Fund Detail	2026 Proposed	2026 Approved	2026 Adopted
6/30/2021	6/30/2022	6/30/2023					
-	-	-		RESOURCES			
-	-	-	02-00-4020	Interest Income	-	-	-
-	-	-	02-00-4190	Insurance Refund	-	-	-
-	-	-		Miscellaneous Revenue	-	-	-
839,460	-	-	02-00-3000	Beginning Fund Balance	-	-	-
839,460	-	-		TOTAL RESOURCES	-	-	-
				REQUIREMENTS			
				Capital Outlay			
-	-	-	02-40-8015	Appartus	-	-	-
-	-	-		Total Capital Outlay	-	-	-
-	-	-		Total Apparatus	-	-	-
839,460	-	-	02-50-9999	Transfer Out	-	-	-
-	-	-		Unappr. Ending Fund Balance	-	-	-
839,460	-	-		TOTAL REQUIREMENTS	-	-	-

RSVP FUND



2023 Actual	2024 Actual	2025 Adopted	RSVP Fund Summary	2026 Proposed	2026 Approved	2026 Adopted
(57,428)	26,472	-	Beginning Fund Balance	-	-	-
48,321	-	-	Intergovernmental Revenue	-	-	-
-	-	-	Miscellaneous	-	-	-
(9,107)	26,472	-	Total	-	-	-
-	-	-	Personnel Services	-	-	-
2,243	-	-	Materials and Services	-	-	-
(11,350)	26,472	-	Unappropriated Ending Fund Balance	-	-	-
(9,107)	26,472	-	Total	-	-	-

2023 Actual	2024 Actual	2025 Adopted	Account	RSVP Fund Detail	2026 Proposed	2026 Approved	2026 Adopted
6/30/2021	6/30/2022	6/30/2023					
48,321	-	-	04-00-4030	Grants Revenue - RSVP	-	-	-
48,321	-	-		Intergovernmental Revenue	-	-	-
-	-	-	04-00-4200	Miscellaneous Revenue	-	-	-
-	-	-		Miscellaneous Revenue	-	-	-
(57,428)	26,472	-	04-00-3000	Beginning Fund Balance	-	-	-
(9,107)	26,472	-		TOTAL RESOURCES	-	-	-
				REQUIREMENTS			
				Personnel Services			
-	-	-	00-10-5000	Base Salaries	-	-	-
-	-	-	00-10-5200	FICA	-	-	-
-	-	-	00-10-5205	PERS	-	-	-
-	-	-	00-10-5210	Unemployment	-	-	-
-	-	-	00-10-5215	Workers Comp	-	-	-
-	-	-	00-10-5220	Life Insurance	-	-	-
-	-	-	00-10-5225	Medical Insurance	-	-	-
-	-	-	00-10-5230	Disability Insurance	-	-	-
-	-	-		Total Personnel Services	-	-	-
				Materials and Services			
-	-	-	04-20-6020	Administrative	-	-	-
-	-	-	04-20-6025	Training & Travel	-	-	-
-	-	-	04-20-6400	Volunteer Transportation	-	-	-
-	-	-	04-20-6405	Meals	-	-	-
-	-	-	04-20-6410	Recognition	-	-	-
2,243	-	-	04-20-6900	Miscellaneous	-	-	-
-	-	-	04-20-7500	Liability Insurance	-	-	-
2,243	-	-		Total Materials and Services	-	-	-
2,243	-	-		Total RSVP	-	-	-
(11,350)	26,472	-		Unappr. Ending Fund Balance	-	-	-
(9,107)	26,472	-		TOTAL REQUIREMENTS	-	-	-

HEALTH INSURANCE FUND



2023 Actual	2024 Actual	2025 Adopted	Health Ins Reserve Fund Summary	2026 Proposed	2026 Approved	2026 Adopted
112,781	-	-	Beginning Fund Balance	-	-	-
-	-	-	Interest Income	-	-	-
112,781	-	-	Total	-	-	-
112,781	-	-	Transfers to other Funds	-	-	-
-	-	-	Unappr. Ending Fund Balance	-	-	-
112,781	-	-	Total	-	-	-

2023 Actual	2024 Actual	2025 Adopted	Health Ins Reserve Fund Detail		2026 Proposed	2026 Approved	2026 Adopted
6/30/2023	6/30/2024	6/30/2025	Account				
RESOURCES							
-	-	-	06-00-4020	Interest Income	-	-	-
112,781	-	-	06-00-3000	Beginning Fund Balance	-	-	-
112,781	-	-	TOTAL RESOURCES		-	-	-
REQUIREMENTS							
112,781	-	-	Transfers Out		-	-	-
-	-	-	Unappr. Ending Fund Bal.		-	-	-
112,781	-	-	TOTAL REQUIREMENTS		-	-	-

GRANT FUND



2023 Actual	2024 Actual	2025 Adopted	Grant Fund (Special Revenue) Summary	2026 Proposed	2026 Approved	2026 Adopted
(143,892)	-	-	Beginning Fund Balance	-	-	-
167,190	7,336	15,000	Intergovernmental Revenue	15,000	-	-
-	-	-	Miscellaneous	-	-	-
23,298	7,336	15,000	Total	15,000	-	-
-	-	-	Personnel Services	-	-	-
45,001	6,927	15,000	Materials and Services	15,000	-	-
-	-	-	Capital Outlay	-	-	-
-	-	-	Transfers to other Funds	-	-	-
(21,703)	409	-	Unappropriated Ending Fund Balance	-	-	-
23,298	7,336	15,000	Total	15,000	-	-

2023 Actual	2024 Actual	2025 Adopted	Account	Grant Fund (Special Revenue) Detail	2026 Proposed	2026 Approved	2026 Adopted
6/30/2023	6/30/2024	6/30/2025		RESOURCES			
-	7,336	15,000	08-00-4030	AFG 2021	15,000		
167,190	-	-	08-00-4030	SAFER 2019	-		
-	-	-	08-00-4030	SAFER 2018	-		
167,190	7,336	15,000		Intergovernmental Revenue	15,000	-	-
(143,892)	-	-	08-00-3000	Beginning Fund Balance	-	-	-
23,298	7,336	15,000		TOTAL RESOURCES	15,000	-	-
				REQUIREMENTS			
				Personnel Services			
-	-	-	08-10-5000	Base Salaries	-		
-	-	-	08-10-5200	FICA	-		
-	-	-	08-10-5205	PERS	-		
-	-	-	08-10-5210	Unemployment	-		
-	-	-	08-10-5215	Workers Comp	-		
-	-	-	08-10-5220	Life Insurance	-		
-	-	-	08-10-5225	Medical Insurance	-		
-	-	-	08-10-5230	Disability Insurance	-		
-	-	-	08-10-5240	PEHP	-		
-	-	-		Total Personnel Services	-	-	-
				Materials and Services			
84	6,927	15,000	08-20-6025	Training & Travel	15,000		
5,744	-	-	08-20-6030	Uniforms & PPE	-		
-	-	-	08-20-6032	Volunteer Recruitment/Retention-SAFER	-		
-	-	-	08-20-6050	Medical Supplies	-		
39,173	-	-	08-30-7010	Service Contracts	-		
45,001	6,927	15,000		Total Materials and Services	15,000	-	-
-	-	-	08-40-8010	Capital Outlay	-	-	-
45,001	6,927	15,000		Total Grants	15,000	-	-
-	-	-		Transfers To General Fund	-	-	-
(21,703)	409	-		Unappr. Ending Fund Balance	-	-	-
23,298	7,336	15,000		TOTAL REQUIREMENTS	15,000	-	-

MAINTENANCE ENTERPRISE FUND



2023 Actual	2024 Actual	2025 Adopted	Maintenance Enterprise Fund Summary	2026 Proposed	2026 Approved	2026 Adopted
85,834	-	-	Beginning Fund Balance	-	-	-
-	-	-	Charges for Service	-	-	-
85,834	-	-	Total	-	-	-
-	-	-	Personnel Services	-	-	-
-	-	-	Materials and Services	-	-	-
85,834	-	-	Transfers to other Funds	-	-	-
-	-	-	Unappr. Ending Fund Balance	-	-	-
85,834	-	-	Total	-	-	-

2023 Actual	2024 Actual	2025 Adopted	Account	Maintenace Enterprise Fund Detail	2026 Proposed	2026 Approved	2026 Adopted
6/30/2023	6/30/2024	6/30/2025		RESOURCES			
-	-	-	09-00-4080	Maintenance Shop Revenue	-	-	-
85,834	-	-	09-00-3000	Beginning Fund Balance	-	-	-
85,834	-	-		TOTAL RESOURCES	-	-	-
				REQUIREMENTS			
				Personnel Services			
-	-	-	09-10-5000	Base Wages	-	-	-
-	-	-	09-10-5200	FICA	-	-	-
-	-	-	09-10-5205	PERS	-	-	-
-	-	-	09-10-5210	Unemployment	-	-	-
-	-	-	09-10-5215	Workers Comp	-	-	-
-	-	-	09-10-5220	Life Insurance	-	-	-
-	-	-	09-10-5225	Medical Insurance	-	-	-
-	-	-	09-10-5230	Disability Insurance	-	-	-
-	-	-	09-10-5240	PEHP	-	-	-
-	-	-		Total Personnel Services	-	-	-
				Materials and Services			
-	-	-	09-20-6000	Vehicle Maintenance	-	-	-
-	-	-	09-20-6015	Utilities	-	-	-
-	-	-	09-20-6025	Training & Travel	-	-	-
-	-	-		Total Materials and Services	-	-	-
-	-	-		Total Maintenance	-	-	-
85,834	-	-	09-50-9999	Transfers Out	-	-	-
-	-	-		Unappr. Ending Fund Balance	-	-	-
85,834	-	-		TOTAL REQUIREMENTS	-	-	-

CAPITAL FUND



2023 Actual	2024 Actual	2025 Adopted	Capital Fund Summary	2026 Proposed	2026 Approved	2026 Adopted
-	62,428	395,000	Beginning Fund Balance	420,000	-	-
-	-	5,000	Interest Income	5,000	-	-
500,000	500,000	250,000	Transfers from other Funds	35,000	-	-
500,000	562,428	650,000	Total	460,000	-	-
438,487	40,525	490,000	Capital Outlay	451,190	-	-
-	-	-	Reserve for Future Exp.	-	-	-
500,000	562,428	650,000	Total	460,000	-	-

2023 Actual	2024 Actual	2025 Adopted	Account	Capital Fund Detail	2026 Proposed	2026 Approved	2026 Adopted
6/30/2023	6/30/2024	6/30/2025		RESOURCES			
-	-	5,000	10-00-4020	Interest Income	5,000		
500,000	500,000	250,000	10-00-4999	Transfer In From General Fund	35,000		
-	62,428	395,000	10-00-3000	Beginning Fund Balance	420,000		
500,000	562,428	650,000		TOTAL RESOURCES	460,000	-	-
				REQUIREMENTS			
				Capital Outlay			
402,185	36,326	50,000	10-40-8005	Building Improvements	62,690		
4,726	4,199	100,000	10-40-8010	Equipment	88,500		
31,576		340,000	10-40-8015	Apparatus	300,000		
438,487	40,525	490,000		Total Capital Outlay	451,190	-	-
-	-	-	10-60-9900	Reserve for Future Exp.	-	-	-
61,513	521,903	160,000	10-60-9999	Unappr. Ending Fund Balance	8,810		
500,000	562,428	650,000		TOTAL REQUIREMENTS	460,000	-	-

APPENDICES



Personnel Summary -All Funds

Fiscal Year 2025-26

	FISCAL YEAR			
	Proposed 2025-26	Adopted 2024-25	Actual 2023-24	Actual 2022-23
Administration				
Fire Chief	1	1	1	1
Deputy Fire Chief	0	0	1	1
Division Chief	0	0	0	2
Division Chief of Finance & Logs	0	1	1	0
Administrative Services Director	1	1	1	0
Office Manager/HR	0	0	0	1
Receptionist	.5	.5	1	0
Administrative Officer/Lieutenant	0	0	0	1
Battalion Chief	2	0	0	0
Totals	4.5	3.5	5	6
Fire Operations				
Captain	0	0	0	0
Fire Marshall Division Chief	0	0	1	1
Battalion Chief	0	0	1.5	3
Lieutenant	9	9	9	9
Firefighter	21	18	28	27
Totals	30	27	39.5	40
Training				
Division Chief of Training	0	0	1	0
Totals	0	0	1	0
EMS				
Division Chief of EMS	0	1	1	0
Paramedic	5	5	6	4
EMT-Basic	3	4	0	1
Totals	8	10	7	5
Fleet & Facilities Maintenance Dept				
Lead Mechanic	1	1	1	0
Maintenance Technician/Mechanic	1	1	1	2
Totals	2	2	2	2
Other Support Staff				
EMS Billing	0	0	0	0
EMS/Finance Assistant	0	0	0	1
RSVP Director	0	0	0	0
Recruitment & Retention	0	0	0	1
Totals	0	0	0	2
TOTAL FTE	44.5	42.5	54.5	55