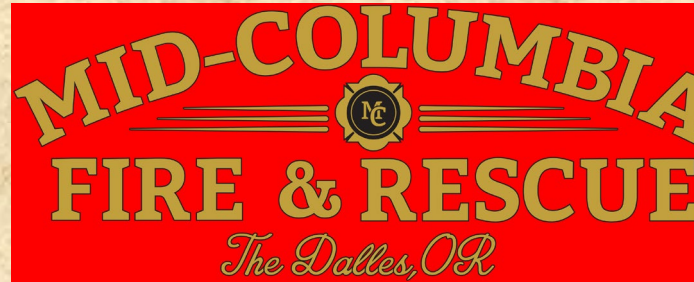


# *2023-24 Budget Document*



***“WE PROVIDE FOR THE OPTIMAL SAFETY AND WELFARE OF THE COMMUNITY AND OUR MEMBERS”***

***“THROUGH OUR COMMITMENT TO PROVIDING PROFESSIONAL EMERGENCY AND NON-EMERGENCY SERVICES TO MINIMIZE SUFFERING, PROTECT LIFE, THE ENVIRONMENT AND PROPERTY”.***

## **OUR VALUES**

**Professionalism**

**Respect**

**Integrity**

**Duty**

**Engaged**

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## 2022-2027 FIRE DISTRICT STRATEGIC PLAN

The Mid-Columbia Fire and Rescue strategic plan is the result of an in-depth examination by the Strategic Planning Team of the Fire District's vision for the future and a road map of how we will arrive at this destination. The strategic plan is a living document. It will be monitored for accomplishment, reviewed as we move forward, and adjusted as needed to ensure it remains a relevant and detailed path to the future.

The concept driving this plan is simple and straight-forward: Achieve positive outcomes in saving lives, protecting property, caring for our community, and keeping our members safe. The process to do so is anything but simple and we rely heavily on strategic planning to help us chart that course.

In order to achieve the adopted mission, vision, and values, seven goals were identified to provide direction for the Fire District to move forward. A series of objectives were developed for each goal. The objectives describe, in measurable terms, specific projects to address each identified goal. These objectives are believed to be realistic for the plan's five-year timeframe.

Performance measures will be identified for each objective during budget development to provide further definition to specific activities that must be accomplished to complete an objective. Additionally, timelines will be assigned to indicate when, during this plan, an objective is to be initiated and completed, with lead responsibility for each objective assigned as well.

Annually, prior to the development of budget requests, this plan will be reviewed and updated. Completed objectives will be identified, objectives to respond to emerging issues may be added, and adjustments will be made to the remaining objectives to accommodate changing circumstances and conditions.

Mid-Columbia Fire and Rescue will maintain this plan as a forward looking, comprehensive strategy to ensure it remains focused on those efforts that best support the Fire District's mission. As we move forward to begin a new journey, please take the time to review our path forward in the pages that follow. Your involvement and support are very important to the success of our future.

Robert F. Palmer  
Fire Chief



## **MOTTO**

“Educate, Serve and Protect.”

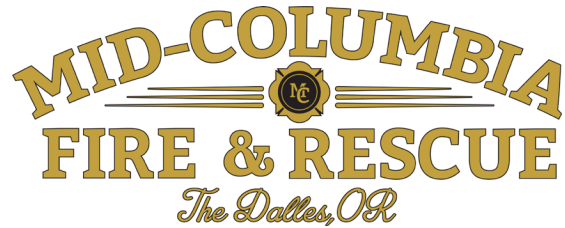
## **VISION**

Created jointly with the Board of Directors, our shared vision is:

***“To provide for the optimal safety and welfare of the community and our members.”***

We invite community members and partner agencies to help MCFR support and advance the attributes of our vision illustrated below:

- Protection from fire, medical and other emergencies is accomplished through targeted, and pro-active community risk reduction measures. When emergencies do occur, we have competently trained and skilled personnel that provide fast and effective response services.
- We are committed to providing fiscally responsible and efficient services to our community while honoring our values, accomplishing our mission, and achieving our goals.
- The education we deliver through community outreach to the residents and businesses of our community stimulates them to take an active role in EMS and Fire prevention, preparedness, resilience, and cost reduction measures. We see our own personnel practicing the same principles in their lives as well.
- Cooperative sharing of resources and collaborative partnerships enable us to provide a more efficient emergency response system. We see this as a vital component in our ability to reduce and eliminate the risk from fire, rescue, and medical events within our Fire District.
- We will take the Fire District into the future by keeping pace and expanding with community growth (e.g., career and volunteer recruitment, addition of fire station(s) to provide enhanced deployment for faster response times, etc.), and maintaining our commitment to protecting our citizens, families, colleagues, visitors, and the preservation of our profession in the delivery of these services.
- We will ensure that our equipment, apparatus, and facilities are properly maintained and updated now and into the future.
- We will ensure that continuity of operations for the Fire District is maintained through established emergency and succession planning.



## **MISSION**

“We are committed to providing professional emergency and non-emergency services to minimize suffering, protect life, environment, and property.”

## **MCFR MEMBERS BELIEVE IN THE FOLLOWING VALUES:**

- **P**-rofessionalism
- **R**-espect
- **I**-ntegrity
- **D**-uty
- **E**-ngaged

## **FIRE DISTRICT GOALS AND OBJECTIVES**

### **GOAL 1:**

**G-1.1:** Create a sound and sustainable budget for the future growth.

### **Performance Objectives:**

**PO-1-1:** Provide a balanced budget, maintain fiscal responsibility, and comply with Oregon Revised Statute.

### **GOAL 2:**

**G-2.1:** Build upon the relationships we have, work on those relationships that require more effort, and look for opportunities to nurture future partnerships.

### **Performance Objectives:**

**PO-2.1:** Maintain and update current partnerships and agreements with regional and local emergency services.

**PO-2.2:** Engage relationships with Oregon State Fire Marshal’s office to influence funding and programs made available with Wildland Urban Interface legislature.



**PO 2.3:** Innovate and pursue programs in cooperation with local, state, and federal agencies to offset expenditures of Fire District programs.

**PO-2.4:** Develop the capacity to participate in State mobilizations.

**PO-2.6:** Develop reliable and constructive communication between MCFR and all local government entities to facilitate consistent, open, and positive relationships.

**PO-2.7:** Provide annual service update to community partners, internal members, and the community at large.

**PO-2.8:** Meet and ensure compliance with collective bargaining contractual obligations.

**PO-2.9:** Develop consistent communication channels with the local, regional, and state health care community to enhance relationships and to stay informed on evolving community needs.

### **GOAL 3**

**G-3.1:** Protect our community from fire, medical and other emergencies through targeted and forward thinking CRR (Community Risk Reduction) measures.

#### **Performance Objectives:**

**PO-3.1:** To provide fire safety and other public education to the community.

**PO-3.2:** Work with regional partners to provide education for community risk reduction.

**PO-3.3:** Develop new and innovative methods to educate the public in community risk reduction activities.

**PO-3.4:** Provide response personnel with the information needed to mitigate an incident at commercial and residential occupancies throughout the Fire District.

**PO-3.5:** Ensure that commercial occupancies within the Fire District operate in a safe manner to protect life and property.

**PO-3.6:** Investigate programs to reduce the risk of wildland fires within our Fire District.

**PO-3.7:** Investigate the origin and cause of all fires within the Fire District.

**PO-3.8:** Provide innovative public outreach campaigns to minimize loss of life and property.



#### **GOAL 4**

**GOAL 4.1:** Provide and maintain competently trained and skilled personnel which deliver fast efficient response services.

##### **Performance Objectives:**

**PO-4.1:** To provide quality, cost-effective training, and development designed to increase individual, and organizational productivity, enhance knowledge, develop skills, and enrich the organization.

**PO-4.2:** To continue our efforts to increase the number of certified, trained, and competent emergency responders within the Fire District and to market our program within the community.

**PO-4.3:** Evaluate current fire station locations with response data and risk analysis to determine data-driven needs for future fire stations.

**PO-4.4:** Collect, analyze, and openly report response data based on Fire District policy to internal customers.

#### **GOAL 5**

**G-5.1:** Ensure that equipment, apparatus, and facilities are properly maintained and updated to provide reliable and dependable response services.

##### **Performance Objectives:**

**PO-5.1:** Adequately fund capital improvement plans.

**PO-5.2:** Establish a comprehensive maintenance program which maintains the operational fleet in response ready condition.

**PO-5.3:** Continue to maintain facilities in a safe and operational status.

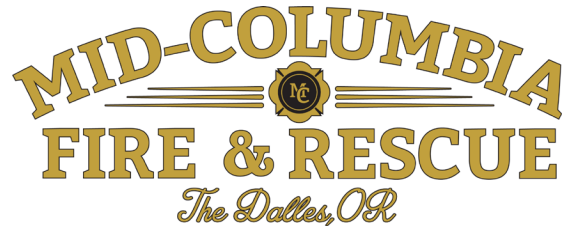
**PO-5.4:** Establish a comprehensive maintenance program which maintains equipment to Fire District standards.

#### **GOAL 6**

**G-6.1:** Keep pace and expand with community needs and growth to maintain our commitment to meeting the Fire Districts mission.

##### **Performance Objectives:**

**PO-6.1:** Pursue an effective fire fighting force based on Fire District historical and projected data to improve the ISO Public Protection Classification.



**PO-6.2:** Establish a seasonal wildland response force to meet the intent of becoming the foremost wildland firefighting Fire District in Eastern Oregon.

**PO-6.3:** Enhance the Fire District's pre-hospital response system to become the preeminent EMS agency in the State of Oregon.

**PO-6.4:** Study and implement competitive compensation and benefit packages to attract and retain quality personnel.

#### **GOAL 7**

Continuity of operations for the Fire District is maintained through emergency operations and succession planning.

#### **Performance Objectives:**

**PO-7.1:** Maintain and update a standards of cover plan based on changes to occur within the Fire District.

**PO-7.2:** Develop a continuity of operations plan.

**PO-7.3:** Establish an administrative staff succession plan for anticipated retirements.

**PO-7.4:** Develop an officer training plan to prepare employees for promotional opportunities.



**STRATEGIC PLAN QUARTERLY PROGRESS REPORT  
JANUARY THRU MARCH 2023**

<b>G-1.1: Create a sound and sustainable budget for the future growth.</b>			
<b>OBJECTIVES:</b>	<b>ASSIGNED</b>	<b>STATUS</b>	<b>COMMENTS</b>
<b>PO-1-1:</b> Provide a balanced budget, maintain fiscal responsibility, and comply with Oregon Revised Statue.	Palmer	Complete	FY 2023-24 budget process is currently being prepared. The budget commiettee meeting is scheduled for 05/15/23.

**OCTOBER 17, 2022**

**G-2.1: Build upon the relationships we have, work on those relationships that require more effort, and look for opportunities to nurture future partnerships.**

OBJECTIVES:	ASSIGNED	STATUS	COMMENTS
<b>PO-2.1:</b> Maintain and update current partnerships and agreements with regional and local emergency services.	Palmer	0%	It is planned to review and update MA agreements in CY 2023.
<b>PO-2.2:</b> Engage relationships with Oregon State Fire Marshal's office to influence funding and programs made available with WUI legislature.	Palmer/ Woods	35%	This will be an ongoing process. 2023 seasonal wildland staffing grant will be pursued is offered. We have applied for both the OSFM staffing grant and fuels mitigation grant and are awaiting reply. We are also engaged in establishing a FF apprenticeship program and hiring a seasonal wildland crew.
<b>PO 2.3:</b> Innovate and pursue programs in cooperation with local, state, and federal agencies to offset expenditures of Fire District programs.	Palmer/Jensen	40%	Collaborating with the OSFM and regional agencies on additional staffing programs outside of the WUI legislation through wildland contracting opportunities.
<b>PO-2.4:</b> Develop the capacity to participate in State mobilizations.	Palmer/Jensen	50%	Once fully staffed, this will increase our capacity to participate in State mobs. Upon meeting future staffing goals, our position to offer resources for State mobs while maintaining adequate resources for local response will furtehr enhance our response capacity.
<b>PO-2.5:</b> Develop reliable and constructive communication between MCFR and all local government entities to facilitate consistent, open, and positive relationships.	All Staff	50%	Staff continuously engages in open interaction with our local government partners to develop consistent, open and positive relationships. We expect the same of our line personnel.
<b>PO-2.6:</b> Provide annual service update to community partners, internal members, and the community at large.	Palmer/Jensen	100%	Video Annual Service update was sent out
<b>PO-2.7:</b> Meet and ensure compliance with collective bargaining contractual obligations.	Palmer/Jensen	100%	This is an ongoing process. We are currently engaged in mid-term bargaining relative to rthe apprenticeship program and PLO. We make it our goal to comply with CBA obligations.

OBJECTIVES:	ASSIGNED	STATUS	COMMENTS
<p><b>PO-2.8:</b> Develop consistent communication channels with the local, regional, and state health care community to enhance relationships and to stay informed on evolving community needs.</p>	<p>Jensen</p>		<p>Channels are open and we believe our administrative relationships have improved on the local level. MCMC has also communicated they feel our relationship has improved greatly. Regionally, we are very active in the Area Trauma Advisory Board and have a bi-weekly meeting with our regional health care facilities, EMS partners, and Oregon Health Authority. Our goal is to be a cooperative partner regionally and maintain good policy in balancing current emergencies while being prepared for the next emergency to come. This philosophy is openly communicated with our healthcare partners who solely focus on healthcare related emergencies.</p>

<b>G-3.1: Protect our community from fire, medical and other emergencies through targeted and forward thinking CRR (Community Risk Reduction) measures.</b>			
<b>OBJECTIVES:</b>	<b>ASSIGNED</b>	<b>STATUS</b>	<b>COMMENTS</b>
<b>PO-3.1:</b> To provide fire safety and other public education to the community.	Wood	Ongoing	We attend scheduled events with advanced notice as well as events that are one-off to engage the public and provide fire and life safety information.
<b>PO-3.2:</b> Work with regional partners to provide education for community risk reduction.	Wood	Ongoing	We are part of the Mid-Columbia Fire Prevention Co-Op and attend events as needed. Attend meetings.
<b>PO-3.3:</b> Develop new and innovative methods to educate the public in community risk reduction activities.	Wood	Ongoing	The traditional school events have lately been modified to include videos, handouts, outdoor events, etc.
<b>PO-3.4:</b> Provide response personnel with the information needed to mitigate an incident at commercial and residential occupancies throughout the Fire District.	Wood	Ongoing	This includes: Company Inspections, Pre-Incident Planning, Fire Investigation (to stop future fires) and general public encounters such as Smoke Alarm Inspection/Installs, Pub Ed events, etc.
<b>PO-3.5:</b> Ensure that commercial occupancies within the Fire District operate in a safe manner to protect life and property.	Wood	Ongoing	Prevention Division Inspections, Company Level Inspections
<b>PO-3.6:</b> Investigate programs to reduce the risk of wildland fires within our Fire District.	Wood	January 2023	SB762 has impacted wildfire risk reduction and more info is pending in 2023. A Grant Application will be submitted for Community Wildfire Risk Reduction due January 31, 2023. Grant will target fuels reduction among other items. <b>Grant still pending. DC Beckner working on mitigation plan with WL personnel.</b>
<b>PO-3.7:</b> Investigate the origin and cause of all fires within the Fire District.	Wood	100%	Ongoing Training Opportunities are being pursued. 8 District personnel (3 Chiefs, 2 Officers and 3 Firefighters) attended Wildland Fire Investigation Training. This will greatly increase our accuracy in determining wildland fire causes to reduce future ignitions.
<b>PO-3.8:</b> Provide innovative public outreach campaigns to minimize loss of life and property.	Wood	Ongoing	Work with schools, social media and the Prevention Co-Op as well as attend public events.

<b>GOAL 4.1: Provide and maintain competently trained and skilled personnel which deliver fast efficient response services.</b>			
<b>OBJECTIVES:</b>	<b>ASSIGNED</b>	<b>STATUS</b>	<b>COMMENTS</b>
<b>PO-4.1:</b> To provide quality, cost-effective training, and development designed to increase individual, and organizational productivity, enhance knowledge, develop skills, and enrich the organization.	Coleman	100%	This is an ongoing process that was started last year and continues. We are very active in classes offered to our personnel as well as our partner organizations. We have added live fire props to our training grounds and continue to look for ways to improve our training facilities and our instructors.
<b>PO-4.2:</b> To continue our efforts to increase the number of certified, trained, and competent emergency responders within the Fire District and to market our program within the community.	Coleman	100%	We have trained and certified numerous personnel in the region over the last 2 years and continue to be the leaders in education. <b>47 WF type II, 29 WF type I, 2 Eng. Boss, 6 FF I, 5 FF II, 9 AO's, 11 aerial ops, 18 NFPA Rope I &amp; II.</b> In the upcoming year, we will continue to offer classes to allow our personnel to advance their knowledge to include Structure FF I, and FF II, Engine Boss, Fire Officer I, Instructor I, and Strike Team/Task Force leader. Our student program is full this year from local people within our community and we will continue to market this program.
<b>PO-4.3:</b> Evaluate current fire station locations with response data and risk analysis to determine data-driven needs for future fire stations.	Jensen	70% complete	This process includes balancing ISO requirements and NFPA Requirements. Ultimately our goal is to have the most "good outcomes" for our citizens as possible with the resources we have. When determining what is the greatest impact to our operational effectiveness, the data shows the more resources we can get on scene, the quicker, and better the outcome. GIS has provided time related data on potential station locations. We overlay this information with actual demand and response type data. Now the greatest benefit of different locations must be determined. Following this, the availability of land will be assessed.
<b>PO-4.4:</b> Collect, analyze, and openly report response data based on Fire District policy to internal customers.	Jensen	80% complete	Many data points are used to evaluate our response and deployment. With the upgrade in RMS by the end of 2022 and the implementation of a new CAD system around 2024, our final data points will be readily accessible.

**G-5.1: Ensure that equipment, apparatus, and facilities are properly maintained and updated to provide reliable and dependable response services.**

OBJECTIVES:	ASSIGNED	STATUS	COMMENTS
G-5.1: Ensure that equipment, apparatus, and facilities are properly maintained and updated to provide reliable and dependable response services.	Jensen	On schedule	The fleet capital replacement is being funded as scheduled.
PO-5.2: Establish a comprehensive maintenance program which maintains the operational fleet in response ready condition.	Jensen	60%	Our new Captain has been assigned to fleet maintenance. Our current struggle is finding reliable, qualified, and available mechanics to work on our apparatus.
PO-5.3: Continue to maintain facilities in a safe and operational status.	Jensen	On schedule	Facilities are being updated as per the capital improvement schedule.
PO-5.4: Establish a comprehensive maintenance program which maintains equipment to Fire District standards.	Jensen	60%	Our new Captain has been assigned to fleet maintenance. Our current struggle is finding reliable, qualified, and available mechanics to work on our equipment.

<b>G-6.1: Keep pace and expand with community needs and growth to maintain our commitment to meeting the Fire Districts mission.</b>			
<b>OBJECTIVE:</b>	<b>ASSIGNED</b>	<b>STATUS</b>	<b>COMMENTS</b>
<b>PO-6.1:</b> Pursue an effective fire fighting force based on Fire District historical and projected data to improve the ISO Public Protection Classification.	Jensen/Palmer	50%	We remain engaged in filling current vacancies to achieve full staffing levels. Three additional FF's were hired in November as a result of positive tax revenue results. Staff continues to pursue future staffing opportunities through grant opportunities and District funds.
<b>PO-6.2:</b> Establish a seasonal wildland response force to meet the intent of becoming the foremost wildland firefighting Fire District in Eastern Oregon.	Palmer/Jensen	75%	Staff is in the process of hiring a seasonal staff of WL FF's for the 2023 summer season through District budgeted funds. If offered again, we will plan to use OSFM WL funds to staff up for additional capacity during periods of peak demand.
<b>PO-6.3:</b> Enhance the Fire District's pre-hospital response system to become the preeminent EMS agency in the State of Oregon.	Jensen	On schedule	Current response times exceed Oregon Health Authority and County ASA rules. Also, our Cardiac Survival rate in 2021 exceeded the State and National rates. We are awaiting final data for the 2022 report
<b>PO-6.4:</b> Study and implement competitive compensation and benefit packages to attract and retain quality personnel.	Palmer	100%	The Office Manager salary study is complete and implemented, the CBA has been ratified and implemented, and the Admin. Staff salary scale has been revised based upon the results of bargaining.

<b>G-7.1: Continuity of operations for the Fire District is maintained through emergency operations and succession planning.</b>			
<b>OBJECTIVE:</b>	<b>ASSIGNED</b>	<b>STATUS</b>	<b>COMMENTS</b>
<b>PO-7.1:</b> Maintain and update a standards of cover plan based on changes to occur within the Fire District.	Jensen	60%	The current SOC is being in the process of being updated and redrafted. I plan to take a 6 day class at the National Fire Academy in February 2023 on developing Standards of Coverage and Operational Deployment
<b>PO-7.2:</b> Develop a continuity of operations plan.	Jensen	25%	Preliminary research and scope is complete. First draft is in progress.
<b>PO-7.3:</b> Establish an administrative staff succession plan for anticipated retirements.	Palmer	100%	The succession plan is complete and implemented.
<b>PO-7.4:</b> Develop an officer training plan to prepare employees for promotional opportunities.	Coleman/Jensen	75%	This plan is in draft form and is being reviewed by Operations as well as Training at this time.



**Fiscal Year 2023 – 2024**  
**BUDGET MESSAGE**  
**MID-COLUMBIA FIRE AND RESCUE**

The Fire District budget proposal for FY 2023-2024 was prepared by the Fire Chief, Assistant Fire Chief and Office Manager. Budget input and information for this process was provided by administrative and career staff. This budget complies with current regulations set forth within the Oregon Revised Statute and is compiled each year with the governing body's intention to achieve the following: 1) provide a balanced budget; 2) maintain fiscal responsibility; and 3) comply with Oregon State Budget Law.

The District has adopted and is currently engaged in year two of our 2022-27 strategic plan. The goals established with this plan define the direction for future growth and development of the District, the major steps to achieve them, and directly tie to the objectives incorporated into this budget. This document serves as a communication tool, a high-level document that helps articulate strategic thinking, the why, behind both the goals and the roadmap for arriving at our destination the result of which will provide and maintain an enhanced level of safety and service to our community and our Fire District members. Attached to this plan is a status report reflecting a snapshot of the progress associated with completing our established goals.

The proposed budget incorporates appropriations to meet obligations associated with wage and benefit adjustments, and maintains our carryover, reserve fund, and operational objectives, with no required cutbacks. Many factors have played into our ability to strengthen our economic position including strong financial management, stabilization of

ambulance revenue, Ground Emergency Medical Transport and Coordinated Care Organization revenue (the gap between Medicaid reimbursement and actual EMS operational costs), tax-exempt industry coming onto the tax rolls and grant funding opportunities.

The 2023-24 FY proposed budget maintains staffing levels for Emergency Medical (EMS), structure, and wildland response. The single-role EMS program employs six positions focused on providing high-quality EMS to our community patrons. The dual-role FF fire program maintains twenty-four skilled and competent fire personnel cross-trained as EMT's for fire, rescue, and EMS response. The single-role wildland program employs four highly qualified seasonal FF's assigned to wildland response. The District is led by a highly qualified administrative staff consisting of the Fire Chief, Assistant Fire Chief, three Division Chiefs and one Office Manager.

This budget maintains ongoing contracts with the City of The Dalles (financial services agreement), Wasco County (911 and GIS agreements), Systems Design West, LLC (third-party ambulance billing services), as well as appropriated funds set aside to contract for wildland services based on need. The District completed the negotiation process with IAFF Local 1308 in December 2022 for a successor labor contract. An IGA is also in place with the Oregon State Fire Marshal to provide revenue in the amount of 1.5 million dollars to implement a two- year apprenticeship program the purpose of which will enable the District to hire and train six apprentice firefighters to the journeyman level. Additionally, the District was favorably approved and will receive funding through a grant from the State in the amount of \$467,000.00 to complete community

wildfire risk reduction projects over the next three budget cycles.

This budget additionally appropriates revenue for reserve fund transfers necessary to provide current and future funding for larger purchases associated with apparatus, equipment and facilities based upon our 20-year capital improvement and replacement plan. Reserve funds are used for planned purchases not budgeted within the General Fund. In certain reserve accounts, funds not used for planned purchases are appropriated to allow spending authority for unforeseen/emergency circumstances. It is the District's goal to build adequate reserves over time to consistently fund planned Capital purchases to avoid the need to bond such projects.

The taxpayers of the Fire District approved a General Obligation Bond measure on the November 2017 ballot in the amount of \$3,850,000.00 to fund fire apparatus, equipment, and facilities improvements. The issuance of these bonds occurred in February 2018. The bond project fund has since been closed out and the debt service fund is currently in its fifth year of retiring a 15-year bonded indebtedness. We thank and appreciate our community for the support received for this bond and will remain dedicated to maintaining adequate reserve funds for future apparatus, equipment, and facilities replacement/improvements.

Enterprise Zone (EZ) program funds in the amount of \$56,000.00 each year are received from the EZ program through a partnership with the City of The Dalles to assist with retiring a 15-year debt incurred as a result of the purchase and construction of our training tower facility. A debt service fund to retire this debt is administered through the Training Reserve

Fund. Additionally, \$34,000 is received from the EZ program through this partnership to support our Student Volunteer Program.

The total FY 2023-24 budget amounts to \$14,165,670. The beginning fund balance for FY 2023-24 is projected to be \$4,571,157. Our ending fund balance is projected to be \$2,068,322. The projected carryover amount is utilized in conjunction with our monthly ambulance collections to carry the fire district through the first 4 to 4 ½ months of conducting business without tax revenue per Fire District policy.

Uncollectable current year tax revenues are estimated at 5.0%. Measure 5 compression for the 2022-23 FY is \$127,171 and was \$89,937 for the 2021-22 FY, reflecting an increase of \$37,234. The Urban Renewal tax assessment for FY 2022-23 is \$207,940 and was \$195,209 for FY 2021-22, reflecting an increase of \$12,731.

District property values have been adjusted to reflect a 3.5% growth. A contingency of \$100,000 has been incorporated into the proposed budget. Contingency is used for expenditures which may become necessary that cannot be foreseen and planned during the budget process.

The Personal Services category reflects wages, benefits and equipment for 5-command staff, 1-support staff, 24-line fire/EMS personnel, 6-EMS only personnel, up to 6- seasonal WL firefighter personnel, and funding to maintain our volunteer program. We received approval for a grant request which will provide additional funding during the fiscal year to employ to support planned wildland mitigation projects within the District. The revenue received through this grant and

associated appropriations have been incorporated into this budget proposal.

Each budget category is listed below, summarizing the totals proposed by category.

**PERSONAL SERVICES**

Budget Proposal: \$6,756,816

**MATERIALS & SERVICES**

Budget Proposal: 1,709,956

**GENERAL FUND CAPITAL OUTLAY**

Budget Proposal: \$149,855

**RESERVE FUND TRANSFERS**

Budget Proposal: \$561,450

The annual reserve fund transfer requirements necessary to meet Capital Improvement/Replacement projects for the budget year are noted below. Amounts may vary from year to year based upon annual project requirements. Figures are rounded to the nearest dollar amount.

<b>FUND</b>	<b>REQ.</b>	<b>PLAN TIME</b>
Apparatus Reserve	\$419,000	Over 15 Years
Building Reserve	\$42,500	Over 15 Years
FF Equipment Reserve	\$57,000	Over 15 Years
Training Reserve	\$0	Over 40 Years
Technical Rescue Reserve	\$0	Over 15 Years
Retirement Liability Reserve	\$40,600	Tx. based on ret. liability
Stacker Butte Fund	\$2,350	Rental fee payment
Total Transfer Requirements	\$561,450	

**SPECIAL FUNDS**

Stacker Butte and Fire Med are special funds established for managing the funds associated with the Stacker Butte radio site and the Fire Med subscription program.

The Fire Med fund is a separate budget that accounts for the following line items: Fire Med fees; Fire Med grants & other revenue; Fire Med Materials & Services and Fire Med Capital Outlay. The Lifeflight Network handles all marketing, promotions, and fee collections for MCFR’s Fire Med program through a partnership agreement. Fire Med provides funding for the perpetuation of this program as well as for EMS training and equipment. This fund is self-supporting.

The Stacker Butte fund is a separate budget that accounts for the following items: Stacker Butte utilities; Sublease fees; Stacker Butte Materials & Services; and Stacker Butte Capital Outlay. Stacker Butte is managed by a Consortium partnership between MCFR, ODF and Columbia River Inter-Tribal Fisheries Enforcement. The Consortium leases a radio site located on Stacker Butte from Janelle Depolo through the Eddins Estate. The Consortium is currently in the process of negotiating a new lease with the landlord which will take effect April 2025. The Consortium subleases site space to four other public agencies and one private entity. Each of these subleases will be renewed once the Consortium’s lease is finalized. All agencies rely heavily on this site for effective radio coverage and communications.

## **DEBT SERVICE FUND**

The apparatus/equipment bond in the amount of \$3,850,000 was approved by the fire district patrons on November 7, 2017. General Obligation Bonds, Series 2018 were issued on January 19, 2018. A capital project fund was created in the budget to appropriate funds for the purchase of apparatus, and complete facilities improvements authorized by the bond. Once bond purchases were completed, the project fund was dissolved, and a debt service fund was established to retire the bond.

A debt service fund is required by statute to retire the 15-year debt incurred by the District for the bond proceeds. The District will levy \$322,146 for FY 2023-24. The District will budget \$299,596 in estimated taxes to be received, \$6000 in prior year taxes and \$2,500 in interest earned for the debt service fund. The total principal payment obligation for the proposed FY 2023-24 budget will amount to \$220,000. The total interest expense payment obligation will amount to \$79,596. The ending fund balance will amount to \$75,393.

A debt service fund is incorporated into the Training Reserve Fund to retire the training facility debt. The District will budget \$56,000 in EZ revenue, and \$2000 in interest earned. The total principal payment obligation for the proposed FY 2023-24 budget will amount to \$52,871. The total interest expense payment obligation for the Debt Service Fund will amount to \$6,526. The ending fund balance of \$181,033 will be reserved for any unforeseen expenses.

The District will continue to work towards enhancement of Fire District resources through the strategic planning process to achieve our commitment to providing professional emergency

and non-emergency services that minimizes suffering, and protects life, the environment, and property.

# Mid-Columbia Fire and Rescue

## 2023-24 Budget Calendar

January 23, 2023	Appoint Budget Officer
December – February 2023	Prepare Proposed Budget
April 19, 2023	Publish Notice of Budget Committee Meeting (Chronicle & MCFR Website)
May 16, 2023	Budget Committee Meets/Approves Proposed Budget
May 17 - May 26, 2023	Budget Committee Meets if Necessary
June 7, 2023	Publish Notice of Hearing and Summary
June 19, 2023	Hold Budget Hearing
June 19, 2023	Adopt Budget, Make Appropriations
July 15, 2023	Submit Budget to County Assessor

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### **BUDGET COMMITTEE**

### **TERM**

John Willer	2021-22, 2022-23, 2023-24
Dr. Wallace Wolf	2022-23, 2023-24, 2024-25
Michael Hamilton	2021-22, 2022-23, 2023-24
Kiel Nairns	2022-23, 2023-24, 2024-25
Tom Ashmore	2022-23, 2023-24, 2024-25

### **BOARD OF DIRECTORS**

### **TERM**

Diana Bailey	2019-2023
David Peters	2019-2023
Dick Schaffeld	2019-2023
David Jacobs	2021-2025
Cory Case	2021-2025

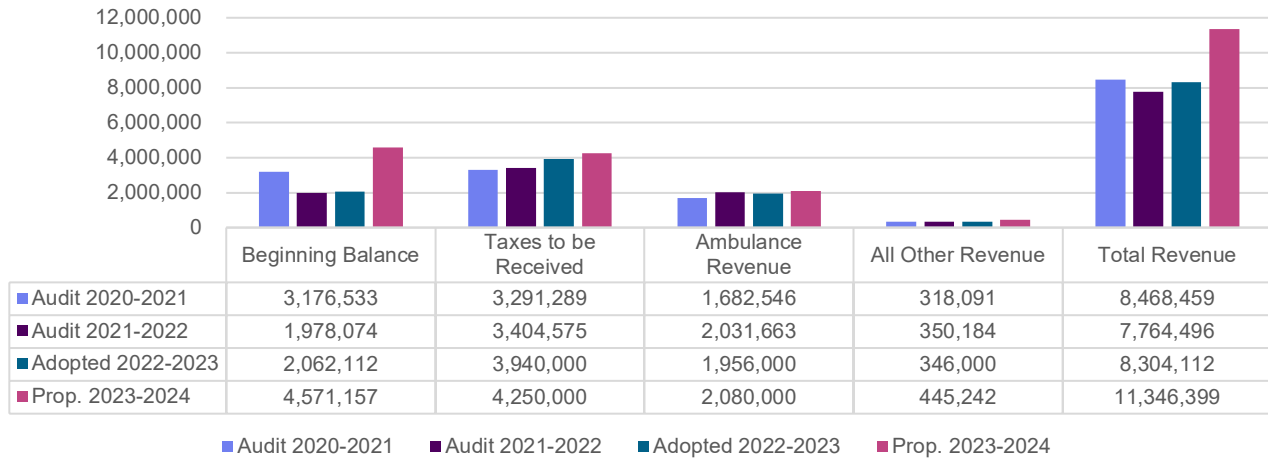
**General Fund Budget Worksheet**  
**Estimated Property Tax Revenue 2023-2024**  
**Based on Permanent Tax Rate of \$2.1004 per \$1,000 of Assessed Value**

<u>Revenue</u>		<b>Approved</b>	<b>Adopted</b>
2023-2024 Tax Base		4,473,684	4,473,684
Less 5% Uncollectible Taxes		223,684	223,684
<b>Net Estimated Current Year Tax Revenue</b>		<b>4,250,000</b>	<b>4,250,000</b>
<b>Other Revenue 2023-2024:</b>			
2022-2023 Carry-over	(Apprenticeship/CRR Mitigation Grant program funds incorporated within this BFB are restricted for these programs only).	4,571,157	4,571,157
Prior Year Taxes		110,000	110,000
Interest Income		60,000	60,000
Ambulance Income (Adjusted)		1,575,000	1,575,000
Ambulance GEMT		505,000	505,000
Fire Protection Agreements		40,000	40,000
Miscellaneous Revenue		104,000	104,000
Transfer from FireMed		5,000	5,000
Transfer from Retirement Liability Fund		91,242	91,242
Grant Proceeds		35,000	35,000
Total Other Revenue		7,096,399	7,096,399
<b>Total Revenue All Sources</b>		<b>11,346,399</b>	<b>11,346,399</b>
<b>Expenditures</b>			
Personal Services		6,756,816	6,756,816
Materials and Services		1,719,956	1,719,956
Capital Outlay		149,855	149,855
Equipment Reserve Transfer		419,000	419,000
Building Reserve Transfer		42,500	42,500
Training Reserve Transfer		-	-
Technical Rescue Reserve Transfer		-	-
Stacker Butte Transfer		2,350	2,350
Firefighting Reserve Transfer		57,000	57,000
Retirement Liability Transfer		40,600	40,600
<b>Total Expenditures and Transfers</b>		<b>9,188,077</b>	<b>9,188,077</b>
Contingency		100,000	100,000
Total Expenditures and Contingency		9,288,077	9,288,077
Carry-over to fiscal year 2024-2025	(Apprenticeship/CRR Mitigation Grant program funds incorporated within this BFB are restricted for these programs only).	2,058,322	2,058,322
<b>Total Appropriations</b>		<b>11,346,399</b>	<b>11,346,399</b>

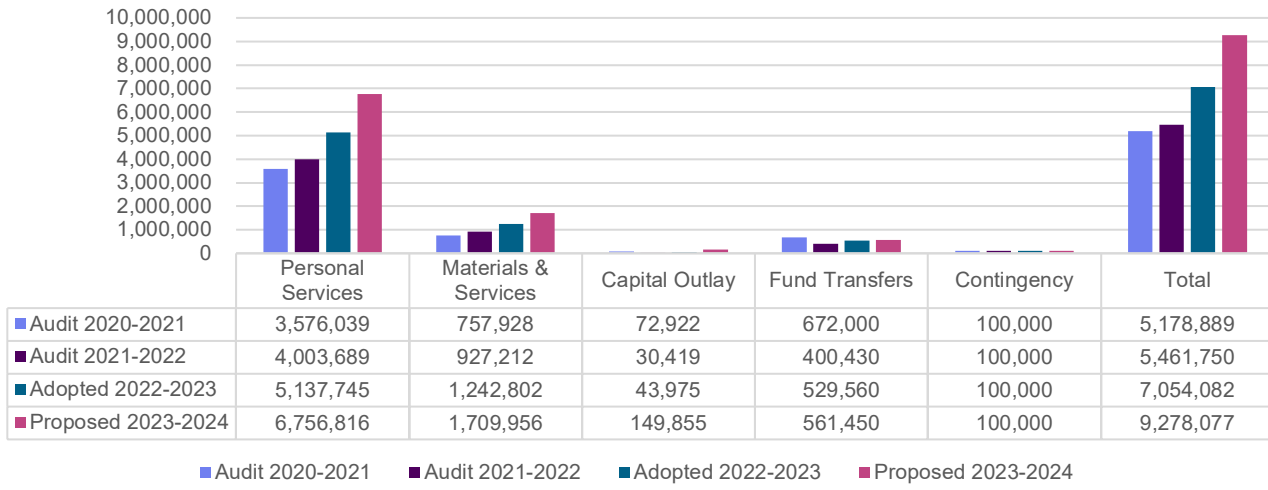
**2023-2024 General Fund Resources and Requirements**

		<b>Resources</b>			
<i>2020-2021 Budget</i>	<i>2021-2022 Budget</i>	<i>Description</i>	<i>2022-23 Adopted</i>	<i>2023-24 Approved</i>	<i>2023-24 Adopted</i>
1,905,213	1,889,898	Carry-over (Apprenticeship/CRR Mitigation Grant program funds incorporated within this BFB are restricted for these programs only).	2,062,112	4,571,157	4,571,157
100,000	110,000	Prior Year Taxes	110,000	110,000	110,000
40,000	42,000	Interest Earnings	42,000	60,000	60,000
3,216,407	3,400,754	Current Year Taxes	3,940,000	4,250,000	4,250,000
0	0	Payments In lieu of Taxes	0	0	0
1,545,000	1,515,000	Ambulance Revenue	1,350,000	1,575,000	1,575,000
0	0	Ambulance GEMT	606,000	505,000	505,000
900	900	Fire Protection Agreements	0	40,000	40,000
5,000	5,000	Transfer from FireMed	5,000	5,000	5,000
21,050	10,000	Transfer from Retirement Liability	50,000	91,242	91,242
84,000	84,000	Miscellaneous Income	104,000	104,000	104,000
140,445	88,000	Grant Proceeds	35,000	35,000	35,000
75,000	0	Sale of Surplus Property	0	0	0
<b>7,058,015</b>	<b>7,145,552</b>	<b>Total Resources</b>	<b>8,304,112</b>	<b>11,346,399</b>	<b>11,346,399</b>
<b>Requirements</b>					
4,044,073	4,513,713	Personal Services	5,137,745	6,756,816	6,756,816
961,370	1,011,791	Materials and Services	1,242,802	1,719,956	1,719,956
102,700	56,445	Capital Outlay	43,975	149,855	149,855
672,000	398,430	Reserve and Special Funds Transfers	529,560	561,450	561,450
100,000	100,000	Contingency	100,000	100,000	100,000
0	0	Prior Period Adjustment	0	0	0
1,177,872	1,065,173	Unappropriated Ending Fund Balance (Apprenticeship/CRR Mitigation Grant program funds incorporated within this EFB are restricted for these programs only).	1,250,030	2,058,322	2,058,322
<b>7,058,015</b>	<b>7,145,552</b>	<b>Total Requirements</b>	<b>8,304,112</b>	<b>11,346,399</b>	<b>11,346,399</b>

### GF - REVENUE

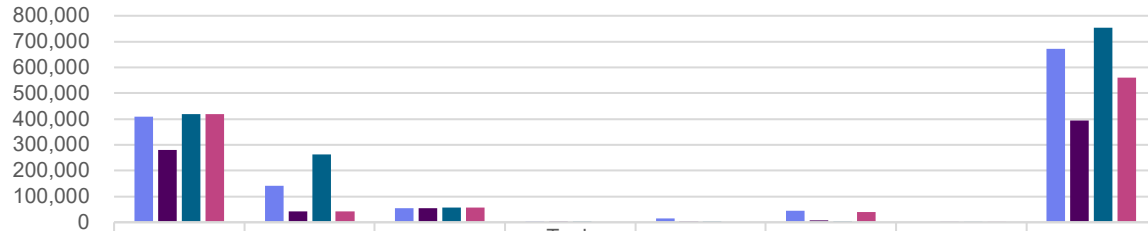


### GF - EXPENSES





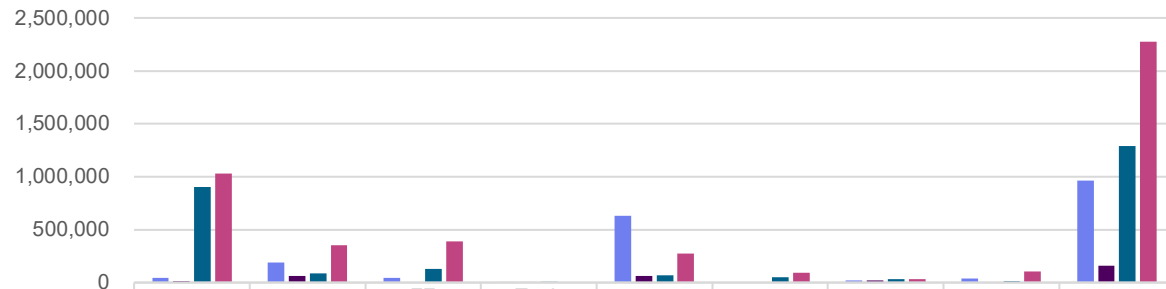
### RF/SF TRANSFERS



	Equipment	Bldg. Reserve	FF Equipment	Tech Rescue Reserve	Training Reserve	Ret. Liability	Stacker Butte	Total
Audit 2020-2021	410,000	142,510	54,780	3,710	16,000	45,000	-	672,000
Audit 2021-2022	280,000	42,500	54,780	3,710	5,090	7,000	2,350	395,430
Adopted 2022-2023	419,000	262,500	57,000	3,710	5,090	5,000	2,350	754,650
Proposed 2023-2024	419,000	42,500	57,000	0	0	40,600	2,350	561,450

■ Audit 2020-2021   
 ■ Audit 2021-2022   
 ■ Adopted 2022-2023   
 ■ Proposed 2023-2024

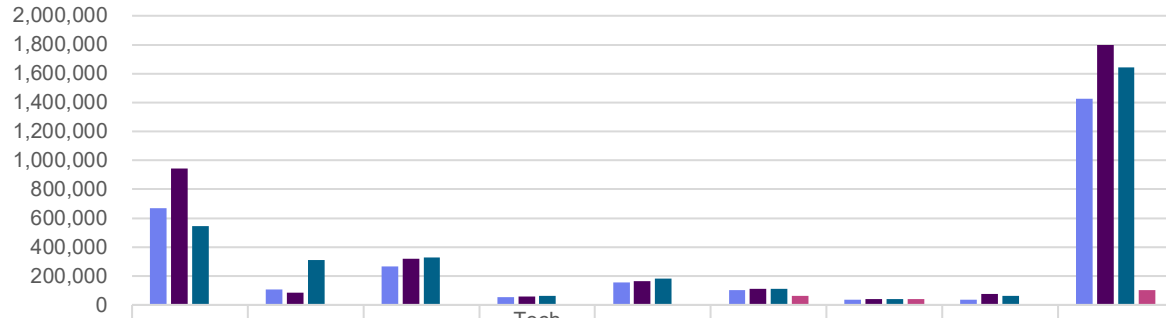
### RF/SF EXPENDITURES



	Equipment	Bldg. Reserve	FF Equipment	Tech Rescue Reserve	Training Reserve	Ret. Liability	Stacker Butte	Fire Med	Total
Audit 2020-2021	42,777	189,697	41,502	9	628,750	-	20,727	41,234	964,696
Audit 2021-2022	12,901	63,120	-	13	61,065	-	21,482	0	158,581
Adopted 2022-2023	900,000	84,550	131,800	9,452	67,896	50,000	33,510	14,600	1,291,808
Proposed 2023-2024	1,030,988	354,799	386,759	0	274,930	91,242	33,510	105,563	2,277,791

■ Audit 2020-2021   
 ■ Audit 2021-2022   
 ■ Adopted 2022-2023   
 ■ Proposed 2023-2024

RF/SF ENDING FUND BALANCE



	Equipment	Bldg. Reserve	FF Equipment	Tech Rescue Reserve	Training Reserve	Ret. Liability	Stacker Butte	Fire Med	Total
Audit 2020-2021	671,195	105,250	264,595	55,674	153,603	101,745	37,189	37,189	1,426,440
Audit 2021-2022	942,488	85,099	320,959	59,693	162,826	109,333	40,952	74,563	1,795,913
Projected 2022-2023	542,988	311,099	327,259	62,193	183,930	110,733	41,404	63,563	1,643,169
Proposed 2023-2024	0	0	0	0	0	61,591	40,707	0	102,298

■ Audit 2020-2021    
 ■ Audit 2021-2022    
 ■ Projected 2022-2023    
 ■ Proposed 2023-2024

## Personal Services

2020-2021 Actual	2021-2022 Actual	Description	2022-2023 Adopted	2023-2024 Approved	2023-2024 Adopted
		<b>Personnel Wages</b>			
117,536	129,800	<b>Fire Chief:</b> Chief Administrator and Budget Officer of the District. Plans, directs, coordinates, organizes and supervises the operations of all District fire, EMS and administrative services. Administers District annual budget and provides planning for future fire protection and EMS needs. Coordinates District activities with outside agencies. Develops and implements policies and programs in accordance with District Mission Statement. Responds to major fire alarms and personally directs fire suppression activities as necessary. Supervises and evaluates staff, and maintains departmental efficiency and effectiveness.	139,042	165,946	165,946
0	122,966	<b>Assistant Fire Chief: Operations:</b> The Assistant Fire Chief is second in command of the Fire District and oversees the Operations, Training and Prevention Divisions. The role of the Assistant Fire Chief is to provide supervision over the planning, directing, and reviewing the operations, training and prevention programs of the Fire District including fire suppression, hazardous material mitigation, fire prevention, life safety code compliance, public safety education, emergency medical services, emergency management, human resource management, and administrative support services. To assist in coordinating assigned activities with other outside agencies; and to provide highly responsible and complex executive level support to the Fire Chief as a member of the Fire Chief's management team.	131,715	153,444	153,444
106,056	0	<b>Division Chief:</b> Operational/Admin. Support - Assists in planning, directing, and reviewing the administrative and operational activities of the Fire District including fire suppression, hazardous material mitigation, fire prevention, life safety code compliance, public safety education, emergency medical services, emergency management, human resource management, wildland suppression and mitigation, and administrative support services. To assist in coordinating assigned activities with other outside agencies; and to provide highly responsible and complex executive level support to the Administrative Staff as a member of the Fire Chief's management team.	0	134,760	134,760
105,258	120,009	<b>Division Chief:</b> Fire Prevention and Public Education – The role of the Division Chief of fire prevention and public education involves administrative work in the performance and direction of activities including the compliance with administrative codes, laws and ordinances, policies, procedures and/or special instructions, and fire investigations. The primary focus of this position is fire prevention, fire investigation and public education. It further involves specialized work in the instruction and training of the public and Fire District personnel in the techniques of fire prevention and fire investigation with the ability to develop, coordinate and conduct an effective program of fire prevention and education and to provide highly responsible and complex staff assistance to the Fire Chief.	128,554	150,521	150,521
105,545	120,009	<b>Division Chief:</b> Training and Volunteer Recruitment and Retention – The role of the Division Chief of Training and Volunteer Recruitment and Retention will include planning, implementing and monitoring the overall Department training and volunteer recruitment and retention programs. This position is responsible to plan, develop, coordinate, and implement the services and activities of the Fire Districts training program; to coordinate assigned activities with other outside agencies. This position additionally manages the District's volunteer and resident volunteer programs including the recruitment, training, scheduling, and retention of volunteers and may assist with coordination and participation of fire prevention and public education programs within the realm of volunteer recruitment and retention. This position is primarily responsible for the overall success of the training and volunteer/resident volunteer programs and to provide highly responsible and complex staff assistance to the Fire Chief.	128,554	150,521	150,521
0	0	<b>Administrative Assistant:</b> Position eliminated due to Office re-structuring FY 13-14	0	0	0
0	0	<b>Office Specialist:</b> Position eliminated due to Office re-structuring FY 13-14	0	0	0

## Personal Services

2020-2021 Actual	2021-2022 Actual	Description	2022-2023 Adopted	2023-2024 Approved	2023-2024 Adopted
58,671	50,957	<b>Office Manager / Admin Clerk:</b> Exercises discretion when performing confidential duties for the management team. The work is of an independent nature under the general command of the Fire Chief and/or his designee, and with latitude for administrative judgment and discretion, provides a high level of administrative, clerical and operational support for the management staff. This position performs tasks, some of which require advanced or specialized knowledge and skills such as human resource functions; equipment, facilities; and inventory management; specialized record keeping and database management; and/or specified information-gathering.	62,617	63,632	63,632
3,126	4,234	<b>Background Investigator:</b> A temporary position that conducts background investigations of applicants to determine suitability of employment, researches information and prepares written recommendations based on findings. This position is utilized by the fire district as required when a conditional offer of employment has been given to a potential candidate.	0	0	0
0	0	<b>Data Entry Clerk / Receptionist:</b> Assists in providing administrative support to the daily operations of the Fire District and various management personnel; performs a wide variety of clerical, secretarial, and support duties; types, files, distributes a variety of documents; responds to requests for information from management/supervisory personnel or general public.	0	0	0
0	0	<b>Vacation Accrual:</b> Cashout upon retirement.	0	40,785	40,785
0	0	<b>S/L Accrual:</b> Cashout upon retirement.	0	15,957	15,957
250,860	278,856	<b>Captain:</b> Manages shift activities (station duties as well as call response), personnel and equipment. Co-ordinates activities between shifts and administers District policies. Supervises work assignments of fire personnel, directs the frequent inspection of equipment and apparatus to assure proper functioning. Supervises, trains and evaluates assigned staff. In addition to carrying out their duties relative to training and operations, the captains dedicate significant time in the following areas: apparatus specifications, technical rescue, EMS software development and network integration. Wage includes base, education, EMT and Paramedic incentives.	294,580	335,000	335,000
194,640	255,389	<b>Lieutenant:</b> Responds to emergencies and calls for assistance as an officer, supervising the performance and safety of assigned firefighting personnel and determines the necessity for additional resources at the scene of an emergency incident; directs firefighting and emergency operations until relieved by a superior officer. Performs a wide variety of general staff work as assigned; participates in department meetings, assists in coordinating the maintenance and repair of apparatus, support equipment and the fire station. Supervises, trains and evaluates assigned staff. Wage includes base, education, EMT and paramedic incentives.	272,950	297,900	297,900
0	0	<b>Engineer:</b> Change in classification based on Collective Bargaining Agreement.	0	0	0
1,007,250	1,027,030	<b>Firefighter:</b> The Firefighter is an entry-level class for emergency service work in the Fire District. The Firefighter will undergo initial recruit training while on probation and will continue to learn the general duties of firefighter/EMS work. Firefighters will attend regularly scheduled training in firefighting methods, emergency medical services, fire code enforcement and prevention practices, salvage operations, public relations, public education, physical fitness and associated topics throughout his/her tenure within this class. The Firefighter will play an active role in preserving and protecting life and property by performing firefighting, basic and advanced emergency medical care, hazardous materials, fire prevention and public education, emergency driving, apparatus operation and other associated job performance requirements. The Firefighter will ensure the readiness of firefighting equipment, apparatus and facilities. Drives and operates all fire and emergency equipment when qualified to do so.	1,256,700	1,829,450	1,829,450

## Personal Services

2020-2021 Actual	2021-2022 Actual	Description	2022-2023 Adopted	2023-2024 Approved	2023-2024 Adopted
0	105,760	<b>Single Role EMS:</b> This position responds to calls for basic and advanced life support emergency medical services, mass casualty and man-made/natural disasters, rescues and other incidents. Single Role EMT's (EMT's and Paramedics) assist in emergency medical services training and education; and operate District vehicles and EMS apparatus, specialized equipment, and tools. These positions assist in the routine maintenance and inspection of the ambulance, equipment, and tools; and participate in the cleaning and maintenance of the Fire District.	337,470	368,000	368,000
<b>1,948,942</b>	<b>2,215,010</b>	<b>TOTAL PERSONNEL WAGES</b>	<b>2,752,182</b>	<b>3,705,916</b>	<b>3,705,916</b>
		<b>Programs and Benefits</b>			
5,263	11,002	<b>Volunteer Program:</b> Covers costs associated with the Volunteer Length of Service Award Program (LOSAP) and administrative fees, annual volunteer awards banquet, Volunteer Christmas Party, the 4 <sup>th</sup> of July Picnic, Volunteer Association memberships, 501(c)(3) non-profit status and other program support.	20,750	22,250	22,250
2,910	2,512	<b>Volunteer Reimbursement:</b> Covers the costs associated with reimbursement of volunteer/student volunteer members for their participation in shiftwork, callback, transfers, standby, and incident response.	7,000	7,000	7,000
0	0	<b>Cadet Program:</b> Discontinued.	0	0	0
30,731	27,338	<b>Uniforms:</b> Uniforms, badges, boots, name tags for District staff and Volunteers.	26,880	48,320	48,320
31,052	44,746	<b>Holiday:</b> Per Union contract, accrued holiday time used or taken in cash.	66,541	76,017	76,017
126,398	118,820	<b>Overtime - Sick:</b> Overtime paid to career staff called in to work for sick employees when number of on-duty personnel drops below minimum manning standards .	90,846	88,200	88,200
27,718	27,222	<b>Overtime - Fire:</b> All fire suppression related overtime (excluding training), including call-back to meet minimum manning standards. Paid at time and 1/2 with two hour minimum.	99,890	100,827	100,827
124,213	116,034	<b>Overtime - Ambulance:</b> All EMS related overtime (excluding training), including call-back to meet minimum manning standards. Paid at time and 1/2 with two hour minimum.	121,128	86,520	86,520
1,494	13,139	<b>Overtime - Technical Rescue:</b> Training overtime for Technical Rescue. More training planned for this year.	9,408	34,760	34,760
12,094	28,562	<b>Overtime - Training:</b> Overtime paid to career personnel for required training.	48,510	109,201	109,201
39,674	28,000	<b>Overtime - Other:</b> Fire pre-planning, Safety Committee, Shift Officer's meeting, Apparatus Committee, Staff meetings and District projects, Backfill of personnel to maintain minimum staffing.	56,000	76,000	76,000
4,579	12,842	<b>Ambulance Stand-By :</b> Implemented 2007-2008 Budget Year to enable District to staff more Portland Transfers	12,000	12,000	12,000
0	0	<b>Callback Response Incentive:</b> Discontinued	0	0	0
38,236	62,075	<b>Overtime - FLSA (Fair Labor Standards Act):</b> Firefighter regularly scheduled shift hours (before overtime) which exceed 52 hours per week are to be paid overtime. District career personnel work a 27 day cycle, requiring FLSA payment for 6.4 hours per month.	103,632	116,565	116,565

## Personal Services

2020-2021 Actual	2021-2022 Actual	Description	2022-2023 Adopted	2023-2024 Approved	2023-2024 Adopted
458,479	490,609	<b>Retirement:</b> District transitioned to PERS FY 12-13. Set by Union contract and required by law. District to pay Employee 6% IAP portion.	673,650	834,656	834,656
31,459	50,010	<b>PEHP (Retiree Medical Savings Account):</b> Per Union contract, District contributes 2% of base pay plus incentives for each employee for the purpose of purchasing post employment health insurance.	57,573	68,677	68,677
55,369	48,562	<b>Workers Compensation:</b> Premium includes coverage for career staff, administration, volunteers and board members.	72,600	90,480	90,480
12,947	16,269	<b>Life Insurance:</b> Term life and dependent life insurance for career staff, administration and volunteers as required by law and union contract.	17,603	19,878	19,878
489,568	506,510	<b>Health Insurance:</b> Medical, dental and vision coverage for all paid staff. Budget reflects 10% employee contribution toward premium cost. This line item also includes administrative costs for Section 125 plan as well as the VEBA contribution.	639,370	851,358	851,358
30,197	30,535	<b>Occupational Healthcare:</b> Employee and volunteer fitness resource materials and supplies. Annual physicals for all respirator users (required by OSHA). Inoculation Program included in this item as of FY 2005-06.	47,296	53,195	53,195
13,015	13,030	<b>Long Term Disability:</b> Group long term disability insurance covering all full-time paid staff.	20,300	26,070	26,070
33,546	37,760	<b>Medicare:</b> 1.45% of total wages, including overtime, as required by law.	43,925	64,188	64,188
46,594	94,028	<b>Defined Contribution:</b> Fire Chief Employment Contract and new hires while they serve required PERS waiting period. Also includes contribution paid by the District.	109,161	180,180	180,180
2,239	2,355	<b>Payroll Expenses :</b> Social Security 6.2% for Temporary Employees.	2,500	9600	9600
12	192	<b>Unemployment Expense</b>	0	0	0
0	152	<b>Vacation:</b> Costs associated with use of vacation accrual, retirement cash-out or VEBA contribution.	30,000	44,058	44,058
9,311	6,235	<b>Funeral Leave</b>	0	0	0
0	140	<b>Sick Leave Used:</b> Costs associated with retirement cashout or VEBA contribution.	9,000	13,000	13,000
0	0	<b>PLO:</b> Costs associated with Paid Leave Oregon (4% of payroll).	0	17,900	17,900
<b>1,627,098</b>	<b>1,788,679</b>	<b>TOTAL PROGRAMS &amp; BENEFITS</b>	<b>2,385,563</b>	<b>3,050,900</b>	<b>3,050,900</b>
<b>3,576,040</b>	<b>4,003,689</b>	<b>TOTAL PERSONAL SERVICES</b>	<b>5,137,745</b>	<b>6,756,816</b>	<b>6,756,816</b>

## Materials and Services

2020-2021 Actual	2021-2022 Actual	Description	2022-23 Adopted	2023-24 Approved
62,804	72,372	<b>General Insurance:</b> Buildings, apparatus, business personal property and liability. Excess liability coverage of \$10,000,000. Public officials bond.	79,700	94,046
2,141	2,973	<b>Advertising, Publications:</b> Fire District and Volunteer Program Marketing, Project ELFF, budget and other public notices.	10,600	6000
24,264	22,196	<b>Dues, Subscriptions:</b> Annual subscriptions for Fire, EMS and Occupational Health related publications. Yearly membership fees for Special Districts, National Fire Protection Association (NFPA), Oregon Fire Chiefs Association (OFCA), Oregon Fire District Directors Association (OFDDA), Oregon State Amb. Assn. (OSAA), IAFC and IAAI, technology app. fees, and other related association dues.	28,503	35,276
3,199	0	<b>Elections:</b> Certification of Board Member Election - 3 positions up for election.	7,605	0
15,618	16,480	<b>Office Expense:</b> Paper and pre-printed forms (letterhead, envelopes, time sheets, purchase orders, etc.). General office supplies for all District activities and software updates.	24,180	32,350
1,478	1,175	<b>Office Equipment Maintenance:</b> Copier maintenance agreement.	1,600	1,600
3,354	3,268	<b>Office Equipment Lease :</b> Lease / Purchase Networkable printer, copier, scanner for open office.	3,150	0
887	2,279	<b>Bank Charges:</b> Local Government Investment Pool (LGIP) ,Online Banking, ACH , eBay / PayPal Fees as well as other associated fees.	2,400	3,600
1,766	2,614	<b>Janitorial Supplies:</b> General cleaning supplies and paper products for both stations.	3,500	4,000
415	1,136	<b>Residence Supplies:</b> Small Kitchen appliances / utensils - both Stations.	1,600	1,600
31,710	54,803	<b>Gas and Diesel:</b> For all Fire and EMS apparatus and equipment.	75,000	75,000
12,419	9,095	<b>Tires and Batteries:</b> Apparatus tires and batteries replaced as needed.	18,880	15,700
25,160	38,599	<b>Equipment Maintenance:</b> Medic and fire apparatus parts, repair and general maintenance. Station generator annual maintenance.	42,500	42,500
1,100	959	<b>Communication Repair:</b> Radio batteries, parts and labor costs for repair and maintenance of all portable radios and pagers.	4,600	4,600
1,132	834	<b>Small Equipment Maintenance, Shop Supplies:</b> Repair, maintenance and replacement of small equipment. General shop supplies (cleaning fluids, shop rags, hardware).	1,250	1,250
3,230	660	<b>Fire Equipment Maintenance:</b> Repairs and maintenance of fire hose, SCBA (self contained breathing apparatus), SCBA compressor and fill station. Includes MSA equipment, portacount, radiological monitor, extrication tool, portable pump, breathing air quality testing and other fire equipment as needed.	5,950	6,100

## Materials and Services

2020-2021 Actual	2021-2022 Actual	Description	2022-23 Adopted	2023-24 Approved
10,934	8,445	<b>EMS Equipment Maintenance:</b> Covers maintenance agreement for LifePaks, Zolls, and battery support systems (reducing repair and upgrade costs), BioMedic equipment checks. Stryker cot annual maintenance and EMS equipment repairs. Meets Federal and State testing requirements for patient care equipment used in monitoring and patient resuscitation.	14,334	14,334
6,934	5,441	<b>Equipment Testing:</b> Annual testing and calibration req. (per manufacturer, ISO, NFPA, DPSST, OSHA) of the following equipment: Aerial ladder, waterway and waterway pressure, ground ladders, MSA monitors, portacount, pump testing, Posicheck cal. and testing, oil Spectro analysis of aerial ladder hyd. fluid, SCBA bottle hydrotesting, PPE extractor ozone maintenance testing, breathing air testing as well as other associated testing.	11,280	11,266
84,911	158,798	<b>Ambulance Billing Expense:</b> Billing services fee - invoiced monthly at \$22.50 per billable account plus postage. GEMT FFS/CCO reimbursement program contract reports, payments, and fees.	188,800	191,218
19,650	20,400	<b>Audit, Budget:</b> Annual audit services, preparation of financial statements, and state audit filing fee.	21,350	22,910
72,938	55,821	<b>Legal Services:</b> Contract review, legal advice and research, Board meetings, legal defense, contract bargaining, review and interpretation, dispute res., mediation, arbitration, document/policy review.	100,300	72,800
70,492	53,565	<b>Professional Services:</b> Wasco County GIS, computer network IT, ERS contract fee, web domain, website hosting, City finance contract, entry and promotional assessment, dark fiber link and installation.	120,212	166,072
3,049	2,125	<b>Water:</b> Station 1, Station 2.	4,500	4,500
8,949	13,535	<b>Natural Gas:</b> Station 1, Station 2 and storage building.	12,000	16,500
12,679	13,953	<b>Electricity:</b> Station 1, Station 2 and storage building.	14,000	14,500
24,717	25,999	<b>Telephone:</b> Local and long distance service, Gorge Networks, First Net lines, Net Motion VPN, US Cellular cell phone service; both stations.	31,752	18,028
3,068	3,399	<b>Sewer:</b> Station 1, Station 2.	4,000	4,000
5,638	5,764	<b>Garbage:</b> EMS hazardous waste removal and bi-monthly garbage service for both stations.	6,780	6,780
0	0	<b>Laundry:</b> MCMC ambulance laundry charges, general laundry supplies.	0	0
11,201	5,865	<b>EMS Training Supplies:</b> Target Solutions Online Training, maintenance training, CPR Cards as well as other associated supplies.	6,155	6,275



## Materials and Services

2020-2021 Actual	2021-2022 Actual	Description	2022-23 Adopted	2023-24 Approved
3,726	1,805	<b>EMS Dues:</b> Ambulance and ambulance service licenses, CLEA lab license, EMT, AEMT, Intermediate and Paramedic recertification fees as necessary.	5,990	1775
6,000	6,000	<b>Physician Advisor:</b> Annual contract with Oregon certified physician who serves as supervising physician for the ambulance service. The District operates under physician's medical license as required by law.	12,000	22,000
9,303	9,135	<b>Ambulance Expense - Transport:</b> Meal costs for District EMS staff transporting patients to Portland hospitals. Currently \$21.00 per diem as per union contract.	11,000	11,000
52,234	68,196	<b>Ambulance Expendable Supplies:</b> Disposable items, medications and supplies used in patient care, RFID reader inventory tracking tags.	60,000	95,000
2,104	2,562	<b>Ambulance Non Expendable Supplies:</b> Cot batteries, Airway bags / med boxes.	5,800	10,560
297	297	<b>Hazardous Materials:</b> Absorbent and cache supplies	1,500	1,500
15,082	15,465	<b>Firefighting Supplies - Tools / Equip.</b> Wildland hose, wildland hand tools, hose supplies, firefighting supplies, Class A & AFFF foam, Apprentice FF equipment, etc.	19,100	32,935
25,461	17,092	<b>Firefighting Supplies - PPE</b> Wildland equipment - helmets, helmet shrouds, goggles, gloves, boots, clothing, headlamps, fire shelters, radio harnesses. Structural equipment - protective hoods, turnout boots, spanner wrenches, flashlights, turnout bags and structural helmets.	33,425	31,600
11,010	12,792	<b>Fire Prevention Supplies:</b> First Due size-up, pre-plan, Community Connect, First Due prevention module, NFPA NFC subscription, investigation tools/supplies, Address signs/numbers, printed materials, Smartdraw 5 user subscriptions, Mid-Columbia Fire Prevention program, direct mail costs for self-inspection program, etc.	16,999	16,400
4,239	7,467	<b>Public Education:</b> Materials and advertisement used to support Community Risk Reduction programs conducted by the Fire District. Handout materials would include items like fire & life safety brochures, coloring books, junior firefighter badges & helmets. Other items would include things like fire safety advertisement and purchasing of smoke detectors and other items necessary to support the Fire District's Community Risk Reduction programs.	20,800	25,500
6,509	3,851	<b>Fire Training Supplies and Materials:</b> Instructional programs, manuals and supplies to provide District personnel with current information and training materials to meet state and federal certification and safety requirements and support the Fire District training programs.	18,055	19,855
5,187	5,985	<b>Fire Suppression &amp; Mitigation Expense:</b> Meal and fluid costs for firefighters engaged in active fire suppression; certain training sessions, and special meetings; mitigation grant contractor fees.	10,000	325,000

## Materials and Services

2020-2021 Actual	2021-2022 Actual	Description	2022-23 Adopted	2023-24 Approved
0	553	<b>Fire Board Meals and Lodging:</b> Oregon Fire District Directors Association (OFDDA) annual conference, Special Districts conference and Board of Directors special meetings.	6,900	6,900
0	0	<b>Fire Board Conference:</b> Registrations costs for annual OFDDA and Special Districts conference.	2,800	2,800
0	1,360	<b>EMS Scholarships:</b> To assist District volunteers toward attaining their one-year EMT Certificate at Columbia Gorge Community College.	4,300	3,200
3,333	7,905	<b>Voluntary Training - Bargaining Unit:</b> Training, skills development and continuing education for District career staff. Includes tuition, transportation, meals and lodging.	10,500	10,500
14,727	34,497	<b>General Training - All :</b> Refreshments for training,, staff conferences/training meetings, lodging, pallets for live fire training, officer level training, 48 hr. refresher, 24 hr. refresher, SCBA and Zoll technician training apprentice college related training/tuition, lab fees and supplies.	25,840	92,650
50	1,084	<b>Voluntary Training - Administration:</b> Training and continuing education for District administration over and above required training. Includes tuition, transportation, meals, lodging.	4,000	5,400
7,365	3,326	<b>Voluntary Training - Volunteers:</b> General Volunteer training and conferences. EZ Funds - tuition reimbursement.	34,500	33,000
11,551	10,203	<b>Building Maintenance:</b> Floors and carpet cleaning, general repair and maintenance for Station 1 and Station 2.	13,740	17,154
6,590	6,572	<b>Building Maintenance Agreements:</b> Elevator extended warranty contract, fire alarm and fire sprinkler maintenance contracts and testing. Elevator monitor agreement and inspections.	7,000	7,000
3,726	0	<b>Grounds Maintenance:</b> Landscape maintenance for Station 1 and Station 2. Includes, pruning, weed control, plant replacement where needed, parking lot (asphalt) cleaning, sprinkler system repairs, yard debris dump fees and snow removal as needed.	3,150	3,500
1,091	1,419	<b>Postage and Shipping:</b> Postage and postal meter lease. Delivery charges in-bound and out-bound.	2,372	2,372
2,929	2,371	<b>Miscellaneous Expense:</b> Remembrances (cards, flowers, plants, etc.) in time of illness or death. Volunteer and Career Person awards, certificates and citations, Background check expenses.	7,550	7,550
38,626	103,887	<b>911 Services:</b> Annual Wasco County Communications Agency (WCCA) contract	57,000	59,000
951	835	<b>Training Prop Maintenance:</b> Previously called "Training Trailer Maintenance". General repair and maintenance costs.	2,000	3,000
<b>757,928</b>	<b>927,212</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>1,242,802</b>	<b>1,719,956</b>

## Capital Outlay

2020-2021 Actual	2021-2022 Budget	Description	2022-2023 Adopted	2023-2024 Approved	2023-2024 Adopted
47,917	11,665	<b>Firefighting Equipment:</b> FF Apprentice turnouts (2 sets ea.), 1 1/2" Structural Nozzles, 2 1/2" Structural Nozzles, 1 3/4" Structural Hose and LDH replacement; T/O lockers, Mitigation grant trailers.	18,750	102,230	102,230
16,957	2,718	<b>Office Equipment:</b> Computers & Monitors; Backup main printer copier/ fax; Station 2 printer copier/ fax; Replacement monitors, TV's for CAD and status updates; Hardware to sling video to TV.	11,200	4,000	4,000
0	0	<b>Station Equipment:</b> No planned purchases.	0	0	0
0	0	<b>Ambulance Equipment:</b> No planned purchases.	0	0	0
7,349	2,723	<b>Radio Equipment:</b> Portable radios, pagers and Dell 7220.	10,125	6,875	6,875
698	0	<b>Fire Training Equipment:</b> Fire Blast Training Props (Burner, Spill Prop, Pressure Vessel, Split Flange, Associated Shipping Costs), Door Training Prop (Station 2).	0	36,750	36,750
0	0	<b>Public Ed/Prevention:</b> No planned purchases.	1,600	0	0
0	0	<b>Occupational Healthcare Equipment:</b> No planned purchases.	0	0	0
0	13,313	<b>EMS:</b> No planned purchases.	2,300	0	0
<b>72,921</b>	<b>30,419</b>	<b>Total Capital Outlay</b>	<b>43,975</b>	<b>149,855</b>	<b>149,855</b>

## Special Funds Summary

2020-2021 Actual	2021-2022 Actual	Description	2022-2023 Adopted	2023-2024 Approved	2023-2024 Adopted
<b>Debt Service Fund</b>					
29,137	38,408	Beginning Fund Balance	44,408	66,893	66,893
3,826	8,656	Prior Year Taxes	4,000	6,000	6,000
970	797	Interest Earned	2,000	2,500	2,500
279,606	294,504	Current Year Taxes	317,447	299,596	299,596
95,131	90,249	Interest Expense	85,224	79,596	79,596
180,000	195,000	Bond Principal Payments	210,000	220,000	220,000
0	0	Other Financing Sources : Bond Refinancing / Admin Expense	0	0	
0	0	Prior Period Adjustment	0	0	
38,408	57,115	Ending Fund Balance	72,631	75,393	75,393
<b>FireMed Fund</b>					
36,304	37,189	Beginning Fund Balance	57,489	63,563	63,563
449	351	Interest Earned	1000	1000	1000
0	0	Transfer from Other Funds	0	0	0
46,670	42,022	FireMed Fees - Memberships	40,000	41,000	41,000
5,000	5,000	FireMed Write-Offs: Transferred to General Fund	5,000	5,000	5,000
0	0	FireMed Other Revenue : Marketing agreement with LifeFlight	0	0	0
0	0	Materials and Services: Qtrly Licensing Fee, and Payments to Outside Agencies	6,200	8,000	8,000
41,234	0	Capital Outlay: ZOLL Monitor, Glide Scope, Suction Units, and AED Plus (Wildland)	34,000	65,800	65,800
0	0	Reserve for Unforeseen Expense.	53,289	26,763	26,763
37,189	74,562	Ending Fund Balance	0	0	0

## Special Funds Summary

2020-2021 Actual	2021-2022 Actual	Description	2022-2023 Adopted	2023-2024 Approved	2023-2024 Adopted
<b>Stacker Butte Fund</b>					
42,520	42,134	Beginning Fund Balance	40,769	41,404	41,404
326	219	Interest Earned	1000	750	750
2,345	3,119	SB Consortium Utilities	9,625	9,625	9,625
0	2,350	Transfer from General Fund	2,350	2,350	2,350
17,669	14,611	Sub-lease and Rental Fees: USFS , Gorge Networks, ODOT, WSDOT, Klickitat County	19,170	20,088	20,088
20,727	21,482	Materials and Services: Lease Agreement and Utilities	28,510	28,510	28,510
0	0	Capital Outlay: Building and Site Maintenance	5,000	5,000	5,000
0	0	Prior Period Adjustment	0	0	0
42,134	40,951	Ending Fund Balance	39,404	40,707	40,707
<b>Capital Project Fund</b>					
79,565	0	Beginning Fund Balance	0	0	0
242	0	Interest Earned	0	0	0
0	0	Sale of Bonds	0	0	0
79,807	0	Capital Outlay	0	0	0
0	0	Ending Fund Balance	0	0	0

2020-2021 Actual	2021-2022 Adopted	<b>RESERVE FUNDS SUMMARY</b>			2022-23 Adopted	2023-2024 Approved	2023-2024 Adopted
		<b>Fund Description</b>					
		<b>Apparatus Equipment Reserve Fund</b>					
244,024	671,195	<b>Beginning Fund Balance</b>		944,695	542,988	542,988	
2,446	4,194	<b>Interest Earned</b>		3,500	5,000	5,000	
410,000	280,000	<b>Transferred from Other Funds</b>		419,000	419,000	419,000	
57,502	0	<b>Sale of Equipment : old Truck 3321</b>		0	64,000	64,000	
0	0	<b>FEMA Grant Proceeds</b>		0	0	0	
42,777	12,901	<b>Planned Capital Outlay Purchases: One Command Vehicle, and Two Ambulances</b>		900,000	565,000	565,000	
0	0	<b>Fund Balance:</b> These funds are reserved for future planned CIP expenditures but have been appropriated for use in the case of a major unforeseen emergency replacement or repair.		467,195	465,988	465,988	
671,195	942,488	<b>Ending Fund Balance</b>		0	0	0	
		<b>Building Reserve Fund</b>					
151,652	105,250	<b>Beginning Fund Balance</b>		77,750	311,099	311,099	
785	478	<b>Interest Earned</b>		1,200	1,200	1,200	
0	0	<b>Enterprise Zone Fee Revenue</b>		0	0	0	
0	0	<b>Grant / Other Revenue</b>		0	0	0	
142,510	42,500	<b>Transferred from Other Funds</b>		42,500	42,500	42,500	
189,697	63,129	<b>Capital Outlay:</b> Bay door openers; Dorm Lockers, Eye Sensors for Bay Doors, Station 1 and 2 Signs and Lights, Station 1 and 2 Security Cameras, Station 2 Paint, Bed Frames, Conference Room Chairs, Replace Worn Out Fitness Equipment, Station 1 Office Project, and Reserve Funds for Future Fire Station.		84,550	110,100	110,100	
0	0	<b>Fund Balance:</b> These funds are reserved for future planned CIP expenditures but have been appropriated for use in the case of a major unforeseen emergency replacement or repair.		36,900	244,699	244,699	
105,250	85,099	<b>Ending Fund Balance</b>		0	0	0	

2020-2021 Actual	2021-2022 Adopted	<b>RESERVE FUNDS SUMMARY</b>			2022-23 Adopted	2023-2024 Approved	2023-2024 Adopted
<b>Training Reserve Fund</b>							
517,086	153,603	<b>Beginning Fund Balance</b>		81,530	183,930	183,930	
1,823	926	<b>Interest Earned</b>		2,000	2,000	2,000	
0	7,425	<b>Training Reserve Income - Classes</b>		3,000	33,000	33,000	
56,000	56,847	<b>Training Reserve Other Income</b>		56,000	56,000	56,000	
16,000	5,090	<b>Transferred from Other Funds</b>		5,090	0	0	
191,444	0	<b>Insurance Recovery</b>					
0	0	<b>Training Tower Loan Proceeds</b>		0	0	0	
567,698	0	<b>Capital Outlay:</b> No planned purchases.		53,000	0	0	
0	0	<b>Training Reserve Materials and Services:</b> Contracted Instructors for Training Hosted at Fire District, Training Prop Parts and Repairs, and Training Conference materials		0	34,500	34,500	
49,807	50,808	<b>Training Tower Loan Principal</b>		50,808	52,871	52,871	
11,245	10,257	<b>Training Tower Loan Interest</b>		10,282	6,526	6,526	
0	0	<b>Fund Balance:</b> These funds are reserved for future planned CIP expenditures but have been appropriated for use in the case of a major unforeseen emergency replacement or repair.		33,530	181,033	181,033	
153,603	162,826	<b>Ending Fund Balance</b>		0	0	0	
<b>Technical Rescue Reserve Fund</b>							
51,551	55,674	<b>Beginning Fund Balance</b>		57,984	62,193	62,193	
422	322	<b>Interest Earned</b>		1,000	1,000	1,000	
0	0	<b>Grant / Other Revenue</b>		0	0	0	
3,710	3,710	<b>Transferred from Other Funds</b>		3,710	0	0	
9	13	<b>Materials and Services:</b> Carabiners, Gloves, Sewn Prusik Loops, Sewn Loop Webbing, Rescue Equipment Bags, and Rope Bags		1,000	5,425	5,425	
0	0	<b>Capital Outlay:</b> Life Safety Rope, Load Cell, and Sked Stretcher		8,452	8,528	8,528	
0	0	<b>Fund Balance:</b> These funds are reserved for future planned CIP expenditures but have been appropriated for use in the case of a major unforeseen emergency replacement or repair.		53,242	49,240	49,240	
55,674	59,693	<b>Ending Fund Balance</b>		0	0	0	

2020-2021 Actual	2021-2022 Adopted	<b>RESERVE FUNDS SUMMARY</b>	2022-23 Adopted	2023-2024 Approved	2023-2024 Adopted
<b>Firefighting Equipment Reserve Fund</b>					
249,380	264,595	<b>Beginning Fund Balance</b>	305,875	327,259	327,259
1,937	1,584	<b>Interest Earned</b>	2,500	3,500	3,500
54,780	54,780	<b>Transferred from Other Funds</b>	57,000	57,000	57,000
0	0	<b>FEMA Grant Proceeds: None</b>	0	0	0
0	0	<b>Grant Matching Funds: None</b>	0	0	0
41,502	0	<b>Capital Outlay:</b> Structural turnouts, Rescue Z Struts, Backup Dispatch Center Project, CAD Replacement Project, Extrication Turnouts, Command Vehicle Equipment, and Air Bag Replacement	81,800	122,900	122,900
0	0	<b>Fund Balance:</b> These funds are reserved for future planned CIP expenditures but have been appropriated for use in the case of a major unforeseen emergency replacement or repair.	233,575	214,859	214,859
0	0	<b>Suppression Expenses:</b> Contractor Expenses	50,000	50,000	50,000
264,595	320,959	<b>Ending Fund Balance</b>	0	0	0
<b>Retirement Liability Fund</b>					
56,240	101,745	<b>Beginning Fund Balance</b>	102,745	110,733	110,733
505	588	<b>Interest Earned</b>	1,000	1,500	1,500
45,000	7,000	<b>Transferred from Other Funds</b>	5,000	40,600	40,600
0	0	<b>Retirement Expense Appropriation :</b>	0	0	0
0	0	<b>Transfer to GF :</b> To cover expense of vacation / holiday / sick leave payout upon retirement.	50,000	91,242	91,242
101,745	109,333	<b>Ending Fund Balance</b>	58,745	61,591	61,591



**General Fund Capital Outlay Summary**

Description	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35	35-36	36-37	37-38
<b>Radio Equipment</b>	\$ 6,875	\$ -	\$ -	\$ 22,500	\$ 72,000	\$ 12,000	\$ 8,000	\$ 60,000	\$ -	\$ -	\$ 30,500	\$ 72,000	\$ 13,000	\$ -	\$ -
<b>Prevention</b>	\$ -	\$ 2,000	\$ -	\$ -	\$ 500	\$ 15,000	\$ 22,000	\$ 3,500	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500	\$ -
<b>Office Equipment</b>	\$ 4,000	\$ 2,200	\$ 10,500	\$ 26,800	\$ 4,500	\$ 4,800	\$ 1,800	\$ 12,000	\$ 3,600	\$ 12,200	\$ 9,000	\$ 3,300	\$ 3,300	\$ 3,800	\$ 1,800
<b>Fire Fighting Equipment</b>	\$ 102,230	\$ 40,500	\$ 2,100	\$ 20,300	\$ 46,500	\$ 15,000	\$ 30,100	\$ 44,500	\$ 14,000	\$ 13,500	\$ 60,350	\$ 16,000	\$ 500	\$ -	\$ -
<b>Ambulance Equipment</b>	\$ -	\$ 58,000	\$ 38,000	\$ 68,500	\$ 47,800	\$ 165,000	\$ 121,280	\$ 6,900	\$ 13,800	\$ 6,000	\$ 6,400	\$ 57,000	\$ -	\$ -	\$ -
<b>Fire Training Equipment</b>	\$ 36,750	\$ 11,800	\$ 5,500	\$ 5,200	\$ 5,000	\$ 2,000	\$ 2,000	\$ 14,000	\$ 5,500	\$ 500	\$ 2,400	\$ 9,100	\$ 1,000	\$ -	\$ -
<b>EMS Training Equipment</b>	\$ -	\$ 4,250	\$ 5,700	\$ 3,100	\$ 7,550	\$ 10,100	\$ -	\$ 4,500	\$ 2,400	\$ -	\$ 7,200	\$ 2,550	\$ 2,050	\$ -	\$ -
<b>Annual Total</b>	\$ 149,855	\$ 118,750	\$ 61,800	\$ 146,400	\$ 183,850	\$ 223,900	\$ 185,180	\$ 145,400	\$ 39,300	\$ 32,700	\$ 115,850	\$ 159,950	\$ 19,850	\$ 4,300	\$ 1,800

**General Fund Capital Outlay Summary - Office Equipment**

Item	Qty	Life	Cost Ea	Rep Qty	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35	35-36	36-37	37-38
PC Workstation - Sta. 1	10	5	\$ 1,800	1-3	\$ 3,600	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
Computer-Training Room	1	5	\$ 2,300	2						\$ 1,500					\$ 1,500				
Computer/Monitors - PPE T	1	5	\$ 1,600	1			\$ 1,600					\$ 1,600							
Monitors	1	5	\$ 200	10	\$ 400	\$ 400	\$ 2,000					\$ 2,000							\$ 2,000
CAD TVs	3	8	\$ 900	11											\$ 2,700				
CAD interface	2	8	\$ 600	8											\$ 1,200				
Mini Laptops / iPad	4	5	\$ 500	2			\$ 1,800						\$ 1,800						
Telephone System - 2011	1	15	\$ 25,000	1				\$ 25,000											
PC Workstation - Sta. 2	2	5	\$ 1,500	1			\$ 900		\$ 900			\$ 900		\$ 900					
Telephone System - Sta. 2	1	15	\$ 8,500	1										\$ 9,500					
SCBA Computer	1	5	\$ 1,500	1			\$ 900					\$ 900							
Training Lab Computers	2	6	\$ 1,500						\$ 1,800			\$ 1,800			\$ 1,800				
Video Conferencing Equipm	2	5	\$ 1,500				\$ 1,500					\$ 1,500					\$ 1,500		
Printer, Color Laser, Chiefs	4	5	\$ 750	3						\$ 1,500		\$ 1,500				\$ 1,500			
<b>Total</b>					\$ 4,000	\$ 2,200	\$ 10,500	\$ 26,800	\$ 4,500	\$ 4,800	\$ 1,800	\$ 12,000	\$ 3,600	\$ 12,200	\$ 9,000	\$ 3,300	\$ 3,300	\$ 3,800	\$ 1,800

**General Fund Capital Outlay Summary - Radio Equipment**

Item	Qty	Life	Cost Ea	Rep Qty	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35	35-36	36-37	37-38
Pager / Radios	30	7	\$ 400	70	\$ 1,875					\$ 12,000							\$ 13,000		
Portable Radio / Chargers	70	7	\$ 1,000	70	\$ 3,400				\$ 72,000							\$ 72,000			
David Clark Intercom System	5	12	\$ 4,000	1						\$ 8,000					\$ 8,000				
Mobile Radios	30	10	\$ 2,000	30							\$ 60,000								
Internet Modems Mobile	3	10	\$ 800	2	\$ 1,600														
MDT	9	7	\$ 2,300				\$ 22,500								\$ 22,500				
<b>Totals</b>					\$ 6,875	\$ -	\$ -	\$ 22,500	\$ 72,000	\$ 12,000	\$ 8,000	\$ 60,000	\$ -	\$ -	\$ 30,500	\$ 72,000	\$ 13,000	\$ -	\$ -

**General Fund Capital Outlay Summary - Prevention**

Item	Qty	Life	Cost Ea	Rep Qty	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35	35-36	36-37	37-38
Sparky Head	2	15	\$ 1,500			\$ 1,500						\$ 1,500							
Sparky Turnouts	4	15	\$ 500			\$ 500			\$ 500					\$ 500					\$ 500.00
Digital Camera	1	10	\$ 2,000									\$ 2,000							
LED Reader Board	1	20	\$ 22,000								\$ 22,000								
Investigation Trailer	1	20	\$ 7,500																
Extinguisher Prop	1	10	\$ 15,000						\$ 15,000										
<b>Totals</b>					\$ -	\$ 2,000	\$ -	\$ -	\$ 500	\$ 15,000	\$ 22,000	\$ 3,500	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500.00	\$ -

**General Fund Capital Outlay Summary - FF Equipment**

Description	Qty	Life	Cost Ea	Rep Qty	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35	35-36	36-37	37-38
Breathing Air, SCBA and Monitoring Equip.																			
Turnout Gear	12	10	\$ 3,700	12	\$ 44,400														
Compressor Room Cascade Bottles - Purchased 2007	6	24	\$ 2,000	6										\$ 12,000					
SCBA	48	15	\$ 3,500	48															
Portable Cascade System Cylinders	12	24	\$ 1,000	3		\$ 3,000			\$ 3,000			\$ 3,000			\$ 3,000				
Atmospheric Monitor	3	4	\$ 700	3			\$ 2,100				\$ 2,100				\$ 2,100				
Breathing Air Compressor	1	15	\$ 32,500	1															
Breathing Air Fill Station	1	15	\$ 30,000	1					\$ 30,000										
Hose																			
Large Diameter Hose	60	10	\$ 800	60	\$ 1,600	\$ 36,000													
2-1/2" Structural Hose	120	10	\$ 250	120								\$ 30,000							
1-3/4" Structural Hose	120	10	\$ 350	5	\$ 1,750						\$ 27,000								
Hard Suction Drafting Hose	14	15	\$ 500	14													\$ 7,000		
Applicators																			
Structure Nozzles 1 1/2"	25	10	\$ 550	3	\$ 1,650										\$ 12,500				
Structure Nozzles 2 1/2"	12	10	\$ 6	6	\$ 4,050										\$ 8,000				
1 1/2" Piercing Nozzles	4	10	\$ 550	4											\$ 2,200				
Appliances					\$ 4,980														
Suction Intake Appliance	3	15	\$ 1,000	1															
Hydrant Valves	8	15	\$ 500	2		\$ 1,000			\$ 1,000					\$ 1,000					
Dump Trailer	2	20	\$ 15,000		\$ 30,000														
Generators and Portable Pumps																			
Electric PPV Fans	2	10	\$ 5,000	2									\$ 10,000						
Float Pump or Portable Pump	2	10	\$ 3,750	1								\$ 7,000							
Small Pumps	2	15	\$ 1,500	1															
Portable Generator - 35 kw	2	10	\$ 500								\$ 1,000								
Power Tools																			
Chain Saws	9	8	\$ 1,500	1					\$ 13,500										
Circular Saw (2000 & 2002) - K12	4	10	\$ 1,000	4								\$ 4,000							
Ventilation Equipment																			
Gas Fan	4	15	\$ 2,000	4															
Accountability, RIT, and Self-Rescue																			
Self Rescue Escape Kits (2001)	18	8	\$ 500	18					\$ 9,000							\$ 9,000			
RIT Kits and Accessories	6	12	\$ 500	1		\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Miscellaneous																			
Flow Meter w/gauges (2017)	1	20	\$ 2,250	1															
Knox Box Key Retainers	15	15	\$ 850	3											\$ 12,750				
Hose Tester (2007)	1	15	\$ 3,000	1															
Rescue Jacks	1	15	\$ 4,500	1				\$ 4,500											
Fold-a-Tank Frame w/liner (new in 2018)	2	15	\$ 2,000	2								\$ 4,000							
Apparatus Light Bar Replacements	30	15	\$ 2,000	2															
Bed Frames	25	20	\$ 500	6	\$ 3,000														
Lockers	25	20	\$ 515	21	\$ 10,800														
Thermal Imager Cameras	6	7	\$ 3,300	6				\$ 19,800							\$ 19,800				
<b>Total</b>					\$ 102,230	\$ 40,500	\$ 2,100	\$ 20,300	\$ 46,500	\$ 15,000	\$ 30,100	\$ 44,500	\$ 14,000	\$ 13,500	\$ 60,350	\$ 16,000	\$ 500	\$ -	\$ -

**General Fund Capital Outlay Summary - Amb. Equipment**

Description	Budg Line	Qty	Life	Cost Ea	Rep Qty	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35	35-36	36-37	37-38
PowerLOAD for Stretcher Loading		5	10	\$ 22,500	3,2				\$ 67,500	\$ 45,000										
Back Board		12	15	\$ 250	6								\$ 1,500							
Monitor/Defib		7	10	\$ 40,000	4,3						\$ 160,000	\$ 120,000								
Vacuum Mattress Set		5	7	\$ 1,400	3,2					\$ 2,800				\$ 4,200						
Traction Splints		5	15	\$ 640	3,2							\$ 1,280								
Monitor Battery Support System		2	10	\$ 2,200	1								\$ 4,400							
Portable Suction Unit		5	7	\$ 800	5						\$ 4,000									
Stair Chair		5	7	\$ 3,200	3,2									\$ 9,600		\$ 6,400				
Equipment Bags		5	7	\$ 500	2		\$ 1,000		\$ 1,000		\$ 1,000		\$ 1,000		\$ 1,000					
Scoop Stretcher		5	10	\$ 1,000	1										\$ 5,000					
Power Cots		5	10	\$ 19,000	3,2		\$ 57,000	\$ 38,000									\$ 57,000			
<b>Total</b>						\$ -	\$ 58,000	\$ 38,000	\$ 68,500	\$ 47,800	\$ 165,000	\$ 121,280	\$ 6,900	\$ 13,800	\$ 6,000	\$ 6,400	\$ 57,000	\$ -	\$ -	\$ -

**General Fund Capital Outlay Summary - Fire Training Equipment**

Description	Qty	Life	Cost Ea	Rep Qty	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35	35-36	36-37	37-38
Projection Screen, Freestanding	1	10	\$ 225	1			\$ 250									\$ 350			
Projector, LCD, Mounted	2	18	\$ 9,000	1			\$ 2,000				\$ 2,000					\$ 2,000			
Television	2	5	\$ 1,200	1			\$ 2,500						\$ 2,500						
Sound System, Training Room	1	12	\$ 2,000	1								\$ 2,000				\$ 1,750			
Conference Room A/V	1	10	\$ 750	1			\$ 750										\$ 1,000		
Easel Board	1	8	\$ 250	2		\$ 500								\$ 500					
Child Rescue Manikin	1	8	\$ 2,000	1		\$ 2,000													
Adult Rescue Manikin	1	8	\$ 2,700	1								\$ 2,000							
Smoke Simulator/Generator	1	10	\$ 1,700	1					\$ 2,000										
Forcible Entry Prop	1	8	\$ 7,000	2								\$ 10,000							
White Boards, Training Room	3	10	\$ 650	3		\$ 2,250										\$ 2,500			
White Boards, Conference Room	3	10	\$ 650	3		\$ 2,250										\$ 2,500			
Training Room Tables	30	12	\$ 160	30				\$ 5,200											
Training Room Chairs	48	10	\$ 40	75		\$ 3,000									\$ 2,400				
Conference Room Tables	1	30	\$ 20,000	1															
Conference Room Chairs	12	10	\$ 150	12		\$ 1,800				\$ 2,000			\$ 3,000						
Fire Blast Falcon EXI IGP Burner	1	15	\$ 10,500	1	\$ 10,500	Move to Reserve Fund													
Fire Blast Falcon EX 24 FL Liquid spill Prop	1	15	\$ 5,000	1	\$ 5,000	Move to Reserve Fund													
Fire Blast Falcon EX PV 250 Pressure Vessel	1	15	\$ 6,000	1	\$ 6,000	Move to Reserve Fund													
Fire Blast Falcon EX Split Flange	1	15	\$ 5,750	1	\$ 5,750	Move to Reserve Fund													
Door Prop	1	15	\$ 9,500	1	\$ 9,500	Move to Reserve Fund													
Flow Meter, Portable	1	10	\$ 2,250	1					\$ 3,000										
<b>Total</b>					\$ 36,750	\$ 11,800	\$ 5,500	\$ 5,200	\$ 5,000	\$ 2,000	\$ 2,000	\$ 14,000	\$ 5,500	\$ 500	\$ 2,400	\$ 9,100	\$ 1,000	\$ -	\$ -

**General Fund Capital Outlay Summary - EMS Training Equipment**

Description	Qty	Life	Cost Ea	Rep Qty	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35	35-36	36-37	37-38
Resusci Infant (Crisis)	1	10	\$ 3,200	1					\$ 4,600										
Resusci Annie CPR-D	1	6	\$ 3,600	1		\$ 4,250						\$ 4,500							
Resusci Infant	1	6	\$ 600	1			\$ 900						\$ 1,100						
Adult Intubation Manikin	2	10	\$ 1,200	1											\$ 1,200				
Infant Intubation Head	2	7	\$ 1,100	1					\$ 1,200							\$ 1,300	\$ 1,300		
IV Arm	2	7	\$ 650	1						\$ 850									
Cricothyrotomy Simulator	2	8	\$ 600	1					\$ 700				\$ 800						
Infant IV Head	1	7	\$ 500	1						\$ 750									
Resusci Junior (4 Pack)	1	7	\$ 750	1					\$ 1,050							\$ 750	\$ 750		
Chest Decompression Manii	2	6	\$ 500	1		\$ -	\$ 500			\$ 500			\$ 500			\$ 500			
Little Annie (4 Pack)	1	7	\$ 800	1				\$ 1,100							\$ 1,200				
ALS Infant	1	8	\$ 2,500	1			\$ 3,600								\$ 4,000				
ALS Child	1	8	\$ 6,800	1						\$ 8,000									
Fat Fred / CPR	1	8	\$ 600	1			\$ 700								\$ 800				
LCD Projector	1	10	\$ 2,000	1				\$ 2,000											
<b>Total</b>					\$ -	\$ 4,250	\$ 5,700	\$ 3,100	\$ 7,550	\$ 10,100	\$ -	\$ 4,500	\$ 2,400	\$ -	\$ 7,200	\$ 2,550	\$ 2,050	\$ -	\$ -



## APPARATUS RESERVE FUND

Unit ID	Year of Unit	Make	Initial Cost	Unit Life (Years)	Projected Cost	Note	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	
E-23	2007	KME	100,000	20	\$ 889,000.00	Replace 2026				\$ 600,000								
E-21	2019	Rosenbauer	610,000	20	\$ 889,000.00	Replace 2039												
E-24	2001	Central States	280,000	20	\$ 889,000.00	Replace 2026				\$ 600,000								
E-22	2019	Rosenbauer	610,000	20	\$ 889,000.00	Replace 2039												
TR21	2018	Rosenbauer	910,000	20	\$ 1,200,000.00	Replace 2038												
WT21	2018	Rosenbauer	376,000	20	\$ 400,000.00	Replace 2038												
WT23	2018	Rosenbauer	376,000	20	\$ 400,000.00	Replace 2038												
BR23	2018 Type 6	Cascade Fire Equip	120,000	15	\$ 130,000.00	Replace 2034												
BR24	2017 Type 6	Cascade Fire Equip	120,000	15	\$ 130,000.00	Replace 2034												
B-21	1995 Type 3	BME	350,000	15	\$ 400,000.00	Replace 2023												
B-22	Type 3	BME	350,000	15	\$ 400,000.00	Replace 2023												
C21	2023	F-250	60,000	8	\$ 60,000.00	Replace 2031	\$ 60,000										\$ 60,000	
C22	2023	F-250	60,000	8	\$ 60,000.00	Replace 2031												\$ 60,000
C24	2020	F-250	60,000	8	\$ 60,000.00	Replace 2028					\$ 60,000							
C23	2020	F-250	60,000	8	\$ 60,000.00	Replace 2028					\$ 60,000							
U21	2013	Chev.	48,000	12	\$ 60,000.00	Replace 2027					\$ 60,000							
C25	2015	Dodge	48,000	8	\$ 60,000.00	Replace 2027					\$ 60,000							
Unit ID	Year of Unit	Make	Initial Cost	Unit Life (Years)	Projected Cost	Note	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	
M-23	2018	Horton Dodge	220,000	10	263000/ 150000 remount	Replace 2028							\$ 150,000					
M-24	2013 Type I	Dodge	95,000	10	225,000	Replace 2023	\$ 230,000											\$ 150,000
M-25	2014 Type I	Chevy Braun	85,000	10	248,000	Replace 2024	\$ 230,000											\$ 150,000
M21	2018	Horton Dodge	220,000	10	263000/ 150000 remount	Replace 2028							\$ 150,000					
M22	2018	Horton Dodge	220,000	10	263000/ 150000 remount	Replace 2028							\$ 150,000					
Total							\$ 520,000	\$ -	\$ -	\$ 1,200,000	\$ 240,000	\$ -	\$ 300,000	\$ -	\$ -	\$ 120,000	\$ 300,000	

## RESERVE FUND SUMMARY

Description	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35	35-36	36-37	37-38	15 Year Average		20 Year
																	\$	\$
<b>Building</b>	33,550	40,300	26,800	16,100	83,250	44,450	62,650	19,450	29,550	36,900	41,150	63,600	39,650	46,800	1,800		\$ 39,066.67	\$ 39,066.67
<b>FF Equipment</b>	25,600	37,900	20,400	20,400	52,900	152,900	350,400	24,400	40,400	38,400	66,400	37,400	20,400	20,400	20,400		\$ 61,913.33	\$ 61,913.33
<b>Technical Rescue</b>	2,700	3,475	10,800	1,750	1,400	0	0	20,000	0	1,500	14,000	1,750	0	1,751	1,751		\$ 4,058.40	\$ 4,058.40
<b>Fire Apparatus</b>	520,000	0	0	1,200,000	240,000	0	300,000	0	0	120,000	300,000	260,000	0	180,000	800,000		\$ 261,333.33	\$ 391,300
<b>Training</b>	65,500	65,500	65,500	65,500	65,500	65,500	65,500	65,500	43,500	26,500	66,500	26,500	26,500	26,500	26,500		\$ 51,100.00	\$ 51,100.00
<b>Total</b>	<b>647,350</b>	<b>147,175</b>	<b>123,500</b>	<b>1,303,750</b>	<b>443,050</b>	<b>262,850</b>	<b>778,550</b>	<b>129,350</b>	<b>113,450</b>	<b>223,300</b>	<b>488,050</b>	<b>389,250</b>	<b>86,550</b>	<b>275,450</b>	<b>850,451</b>		<b>\$ 417,471.73</b>	<b>\$ 547,438.40</b>

## BUILDING RESERVE FUND- FACILITY

Item	Qty	Life	Cost Ea.	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34
Interior Painting (1 & 2)		10							5,250	5,500	6,000	6,500	7,000	
Exterior Painting (1 & 2)		10		14,000						20,000				
West Bay Painting		10							14,000					
East Bay Painting		10						16,000						
Station 2 Bay Painting				9,000									9,000	
Mezzanine Painting - Upper and Lower		10						4,500						
Carpet		8	3.70 / sq ft		10,000	10,200								10,300
Tile Flooring		10	6.50 / sq ft			9,800	9,900	10,000	10,200					
Replace A/C Units	7	15	8,000										16,000	16,000
Duct Cleaning	2,3	3	3,000		3,000			3,000			3,000			3,000
Seal Asphalt Station 1 & 2	1	5	19,000		20,000					20,000				
Kitchen Cabinets (1 & 2)	1	15												
Misc. - Roof, Gutters, Bldg. Locks, etc.								40,000						
<b>Sub Total - Facility</b>				<b>23,000</b>	<b>33,000</b>	<b>20,000</b>	<b>9,900</b>	<b>73,500</b>	<b>29,450</b>	<b>45,500</b>	<b>9,000</b>	<b>6,500</b>	<b>32,000</b>	<b>29,300</b>
<b>Sub Total - Contents</b>				<b>10,550</b>	<b>7,300</b>	<b>6,800</b>	<b>6,200</b>	<b>9,750</b>	<b>15,000</b>	<b>17,150</b>	<b>10,450</b>	<b>23,050</b>	<b>4,900</b>	<b>11,850</b>

## BUILDING RESERVE FUND- FACILITY

Item	Qty	Life	Cost Ea.	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34
Total				33,550	40,300	26,800	16,100	83,250	44,450	62,650	19,450	29,550	36,900	41,150

## BUILDING RESERVE FUND- CONTENTS

Item	Qty	Life	Cost Ea	Rep Qty	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34
Twin Bed Box Spring/Mattress	21	10	400 SET	3 SETS	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Dishwasher - Living Quarters	2	5	400	2					1,200					1,200	
Dishwasher - Breakroom	1	5	600	1		600					600				
Snow 4x4 - Sta. 1		10	10,000	1							10,000				
Ice Machine - Sta. 1 & 2	2	15	2,000									2,000			
Flammable Liq. Cab - Sta. 1 & 2	3	27	1,500						1,500						
Washer - Living Quarters	1	10	1,100	1		1,100									1,100
Dryer - Living Quarters	1	10	700	1		700									700
Washer - Apparatus Bay	1	10	1,100	1		1,100								1,100	
Dryer - Apparatus Bay	1	10	700							700					
Eye Wash Station	2	10	250	1			250					250			
Microwave	3	8	500	1		500			500				500		
Couch - Day Room	2	10	600	2				3,000							
Refrigerator - Kitchen	5	10	1,800	1									9,000		
Refrigerator - Under Counter	1	10	800	1									800	800	
Refrigerator - Rehab Fluids	1	10	1,200	1							1,200		1,200		

## BUILDING RESERVE FUND- CONTENTS

Item	Qty	Life	Cost Ea	Rep Qty	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34
Recliner	6	8	1,000	3			3,000						3,000		
Stove (Station 1 and 2)	3	10	1,400	1							2,800				
Office Chairs (Dormitory Rooms)	6	10	250	6	750		750		750		750		750		750
Kitchen Table	1	12	2,000	1									2,000		
Kitchen Chairs	8	10	200	10					2,000						
Lobby Furniture Set	3	15	2,000	10									2,000		
Vacuum Cleaners	3	4	300	2				900				900			
Powersmith Machine	1	20	2000	1	2,000										
Exercise Bike	2	8	2000	1	2,000				2,000				2,000		
Stair Mill	2	8	5000	1	2,000							5,000			
Dumb Bells 5 - 60 lbs. 2 ea.	1	-	500	1	2000			500							
Treadmill	1	5	7500	1						7,500					7,500
Television Monitor	1	5	500	1			500					500			
Leg Press Machine	1	20	1500	1		1,500									

## BUILDING RESERVE FUND- CONTENTS

Item	Qty	Life	Cost Ea	Rep Qty	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34
Roman Chair	1	5	500	1			500								
Elliptical Trainer	1	10	5000	1						5,000					
					10,550	7,300	6,800	6,200	9,750	15,000	17,150	10,450	23,050	4,900	11,850

**FIRE FIGHTING EQUIPMENT RESERVE FUND**

Item	Qty	Purchase Date	Initial cost	Unit Life (Years)	Replacement Cost Per Unit	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35	35-36	36-37	37-38
V-Force Turnouts	60			10	3,400	3,400	20,400	20,400	20,400	20,400	20,400	20,400	20,400	20,400	20,400	20,400	20,400	20,400	20,400	20,400
Ext. Turnouts	6				700	4,200											5,000			
Turnout Washer	1	1998	7000	12	20,000									20,000						
Breathing Air Compressor	1	2013	15,000	20	45,000											45,000				
Breathing Air Fill Station	1	1995	15,000	20	15,000															
Extrication Tool (Genesis)	1	2019	24,000	10	30,000							30,000								
Air Bag System	1	1998	8,000	10	10,000	8,000										1,000				
IRIS Cam (MSA)	2	2003/2012	10,000	15	15,000					15,000										
SCBA & Accessories	44	2015	261,270	15	300,000							300,000								
Solar Panels w/Battery Bank	4	2003	2,600	20	5,000		5,000													
Station 2 - FN Control Station (Digital)	1	2007	15,500	20	17,500					17,500										
Station 2 - FS Control Station (Digital)	1	2008	15,500	20	17,500						17,500									
Item	Qty	Purchase Date	Initial cost	Unit Life	Replacement Cost Per Unit	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35	35-36	36-37	37-38
Stacker Butte - FN Repeater (Digital)	1	2008	17,500	20	20,000						20,000									
Mosier Repeater (Digital)	1	2008	17,500	20	20,000						20,000									
Central-FN Backup 100 W Mobile Base (Digital)	1	2008	15,500	20	17,500						17,500									
Stacker Butte - FS Backup Control Station	1	2008	15,500	20	17,500						17,500									
Central - Tac 2/Tac 5100 W Mobile Base (Digital)	1	2008	15,500	20	17,700						17,500									
Central - Microwave Link - Central to Stacker	1	2008	20,000	20	22,500						22,500									
Backup Generator - Station 2	1	2003	10,000	20	12,500		12,500													
Master Stream Device	4	2019	2,500	20	4,000								4,000							
Extrication Struts	2	2023	5,000	10	12,000	10,000											12,000			
Extrication / stabilization equipment	Various	2010	Varies	20	Varies															



**FIRE FIGHTING EQUIPMENT RESERVE FUND**

Portaccount 8030	1	2023	18,000	10	18,000										18,000					
<b>Totals</b>						<b>25,600</b>	<b>37,900</b>	<b>20,400</b>	<b>20,400</b>	<b>52,900</b>	<b>152,900</b>	<b>350,400</b>	<b>24,400</b>	<b>40,400</b>	<b>38,400</b>	<b>66,400</b>	<b>37,400</b>	<b>20,400</b>	<b>20,400</b>	<b>20,400</b>
Starting Balance						327,259	358,939	378,319	415,199	452,079	456,459	360,839	67,719	100,599	117,479	136,359	127,239	147,119	183,999	220,879
Expense						25,600	37,900	20,400	20,400	52,900	152,900	350,400	24,400	40,400	38,400	66,400	37,400	20,400	20,400	20,400
Transfer in						57,280	57,280	57,280	57,280	57,280	57,280	57,280	57,280	57,280	57,280	57,280	57,280	57,280	57,280	57,280
Ending Balance						<b>358,939</b>	<b>378,319</b>	<b>415,199</b>	<b>452,079</b>	<b>456,459</b>	<b>360,839</b>	<b>67,719</b>	<b>100,599</b>	<b>117,479</b>	<b>136,359</b>	<b>127,239</b>	<b>147,119</b>	<b>183,999</b>	<b>220,879</b>	<b>257,760</b>

# TECH RESCUE RESERVE FUND

Description	Qty	Life	Cost Ea	Rep Qty	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34
Rescue Harness	18	8	600	6			10,800								10,800
Victim Harness	3	8	400	1		1,800									1,800
Artificial High Directional	1	15	20,000	1								20,000			
Stokes Stretcher - SST w/accessories	2	10	1500	1		1,675		1,750							
Load Cell	1	5	1000	1	1,300				1,400					1,500	
Sked Stretcher	1	12	700	1	1400										1400
<b>Total</b>					<b>2,700</b>	<b>3,475</b>	<b>10,800</b>	<b>1,750</b>	<b>1,400</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>1,500</b>	<b>14,000</b>

## TRAINING RESERVE FUND

Item	Qty	Purchase Date	Initial Cost	Unit Life (Years)	Projected Cost	Note	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
							Orange (Tower Payments)								Savings toward new to			
Training Tower	1	2018	500,000	40	700,000.00	Planned Purchase/Possible Grant	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	23,000	23,000	23,000	23,000
Car Fire Prop	1	2022	56,000	20	70,000.00	Replace in 2042 3,500 each year in savings	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
FLAG Props	1 Set	2023	30,000	10	40,000.00												40,000	
ALS Manikin	1	2023	14,000	10	17,000.00										17,000			
	Total						65,500	65,500	65,500	65,500	65,500	65,500	65,500	65,500	43,500	26,500	66,500	26,500

**RESOURCES**  
**General Fund**

(Fund)

**Mid-Columbia Fire and Rescue**

(Name of Municipal Corporation)

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2023-2024			
Actual		Adopted Budget This Year Year 2022-23	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2020-21	First Preceding Year 2021-22							
1	\$ 1,760,037	\$ 1,978,074	\$ 2,062,112	1 Available cash on hand* (cash basis) or	\$ 4,571,157	\$ 4,571,157	\$ 4,571,157	1
2				2 Net working capital (accrual basis)				2
3	\$ 68,837	\$ 116,105	\$ 110,000	3 Previously levied taxes estimated to be received	\$ 110,000	\$ 110,000	\$ 110,000	3
4	\$ 17,403	\$ 12,743	\$ 42,000	4 Interest	\$ 60,000	\$ 60,000	\$ 60,000	4
5	\$ 115,470	\$ 96,592	\$ 35,000	5 Grant	\$ 35,000	\$ 35,000	\$ 35,000	5
6	\$ 116,381	\$ 124,744	\$ 104,000	6 Micellaneous Income	\$ 104,000	\$ 104,000	\$ 104,000	6
7	\$ 1,682,546	\$ 2,031,663	\$ 1,956,000	7 Ambulance Service Income	\$ 1,575,000	\$ 1,575,000	\$ 1,575,000	7
8	\$ -		\$ -	8 Ambulance Revenue GEMT	\$ 505,000	\$ 505,000	\$ 505,000	8
9	\$ -		\$ -	9 Fire Protection Agreements	\$ 40,000	\$ 40,000	\$ 40,000	9
10	\$ -		\$ -	10 Sale of Surplus Property				10
11	\$ 5,000	\$ 5,000	\$ 5,000	11 Transfer from Fire Med	\$ 5,000	\$ 5,000	\$ 5,000	11
12	\$ -		\$ 50,000	12 Transfer from Retirement Liability	\$ 91,242	\$ 91,242	\$ 91,242	12
13	\$ -		\$ -	13 Payments in Lieu of Taxes				13
14				14				14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	\$ 3,765,674	\$ 4,364,921	\$ 4,364,112	29 Total resources, except taxes to be levied	\$ 7,096,399	\$ 7,096,399	\$ 7,096,399.00	29
30			\$ 3,940,000	30 Taxes estimated to be received	\$ 4,250,000	\$ 4,250,000	\$ 4,250,000	30
31	\$ 3,291,289	\$ 3,404,575		31 Taxes collected in year levied				31
32	\$ 7,056,961	\$ 7,769,497	\$ 8,304,112	32 <b>TOTAL RESOURCES</b>	\$ 11,346,399	\$ 11,346,399.00	\$ 11,346,399.00	32

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

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
**NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**  
 General Fund  
 \_\_\_\_\_  
 (name of fund)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 20__-__			
	Actual		Adopted Budget This Year 20__-__		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 20__-__	First Preceding Year 20__-__						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2				2				2
3				3				3
4	0	0	0	4 <b>TOTAL PERSONNEL SERVICES</b>	0	0	0	4
5				5 <b>Total Full-Time Equivalent (FTE)</b>				5
6				6 MATERIALS AND SERVICES NOT ALLOCATED				6
7				7				7
8				8				8
9	0	0	0	9 <b>TOTAL MATERIALS AND SERVICES</b>	0	0	0	9
10				10 CAPITAL OUTLAY NOT ALLOCATED				10
11				11				11
12				12				12
13	0	0	0	13 <b>TOTAL CAPITAL OUTLAY</b>	0	0	0	13
14				14 DEBT SERVICE				14
15				15				15
16				16				16
17	0	0	0	17 <b>TOTAL DEBT SERVICE</b>	0	0	0	17
18				18 SPECIAL PAYMENTS				18
19				19				19
20				20				20
21	0	0	0	21 <b>TOTAL SPECIAL PAYMENTS</b>	0	0	0	21
22				22 INTERFUND TRANSFERS				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28	0	0	0	28 <b>TOTAL INTERFUND TRANSFERS</b>	0	0	0	28
29				29 OPERATING CONTINGENCY				29
30	0	0	0	30 <b>Total Requirements NOT ALLOCATED</b>	0	0	0	30
31				31 Total Requirements for ALL Org.Units/Progams within fund				31
32				32 Reserved for future expenditure				32
33				33 Ending balance (prior years)				33
34				34 UNAPPROPRIATED ENDING FUND BALANCE				34
35	0	0	0	35 <b>TOTAL REQUIREMENTS</b>	0	0	0	35

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
**ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**  
 General Fund  
 (name of fund)

	Historical Data			REQUIREMENTS FOR: <b>Public Safety</b>	Budget For Next Year 2023-24				
	Actual		Adopted Budget This Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-21	First Preceding Year 2021-22							
1			1	PERSONNEL SERVICES				1	
2			2					2	
3			3					3	
4			4					4	
5			5					5	
6			6					6	
7			7					7	
8	2,845,119	3,167,388	4,234,845	8	TOTAL PERSONNEL SERVICES	5,446,208	5,446,208	5,446,208	8
9	21.00	21.00	27.00	9	Total Full-Time Equivalent (FTE)	39.00	39.00	39.00	9
10				10	MATERIALS AND SERVICES				10
11				11					11
12				12					12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27	757,928	927,212	1,242,802	27	TOTAL MATERIALS AND SERVICES	1,709,956	1,719,956	1,719,956	27
28				28	CAPITAL OUTLAY				28
29				29					29
30				30					30
31				31					31
32				32					32
33				33					33
34				34					34
35	72,921	30,419	43,975	35	TOTAL CAPITAL OUTLAY	149,855	149,855	149,855	35
36	3,675,968	4,125,019	5,521,622	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	7,306,019	7,316,019	7,316,019	36

FORM  
LB-30

**REQUIREMENTS SUMMARY**  
**NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**  
 Public Safety  
 (name of fund)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next FY 2023-24			
	Actual		Adopted Budget This Year FY 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding FY Year 2020-21	First Preceding FY Year 2021-22						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2				2				2
3				3				3
4	0	0	0	4 <b>TOTAL PERSONNEL SERVICES</b>	0	0	0	4
5				5 <b>Total Full-Time Equivalent (FTE)</b>				5
6				6 MATERIALS AND SERVICES NOT ALLOCATED				6
7				7				7
8				8				8
9	0	0	0	9 <b>TOTAL MATERIALS AND SERVICES</b>	0	0	0	9
10				10 CAPITAL OUTLAY NOT ALLOCATED				10
11				11				11
12				12				12
13	0	0	0	13 <b>TOTAL CAPITAL OUTLAY</b>	0	0	0	13
14				14 DEBT SERVICE				14
15				15				15
16				16				16
17	0	0	0	17 <b>TOTAL DEBT SERVICE</b>	0	0	0	17
18				18 SPECIAL PAYMENTS				18
19				19				19
20				20				20
21	0	0	0	21 <b>TOTAL SPECIAL PAYMENTS</b>	0	0	0	21
22				22 INTERFUND TRANSFERS				22
23	672,000	395,430	527,210	23 Transfer to Reserve Funds	559,100	559,100	559,100	23
24			2,350	24 Transfer to Special Funds	2,350	2,350	2,350	24
25				25				25
26				26				26
27				27				27
28	672,000	395,430	529,560	28 <b>TOTAL INTERFUND TRANSFERS</b>	561,450	561,450	561,450	28
29			100,000	29 <b>OPERATING CONTINGENCY</b>	100,000	100,000	100,000	29
30	672,000	395,430	629,560	30 <b>Total Requirements NOT ALLOCATED</b>	661,450	661,450	661,450	30
31	4,406,888	4,961,321	6,424,522	31 <b>Total Requirements for ALL Org.Units/Programs within fund</b>	8,616,627	8,616,627	8,616,627	31
32				32 Reserved for future expenditure				32
33	1,978,074	2,412,746		33 Ending balance (prior years)				33
34			1,250,030	34 <b>UNAPPROPRIATED ENDING FUND BALANCE</b>	2,068,322	2,058,322	2,058,322	34
35	7,056,961	7,769,497	8,304,112	35 <b>TOTAL REQUIREMENTS</b>	11,346,399	11,336,399	11,336,399	35

**DETAILED REQUIREMENTS**

**General Fund**

(Name of Fund)

Historical Data			REQUIREMENTS FOR: Administration		Budget for Next Year 2023 - 24						
Actual		Adopted Budget This Year Year 2022-23			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body				
Second Preceding Year 2020 - 21	First Preceding Year 2021 - 22										
1			1	Object Classification	Detail				1		
2	117,536	129,800	139,042	2	Personnel Services	Fire Chief	165,946	165,946	165,946	2	
3	0	0	131,715	3	Personnel Services	Assistant Fire Chief	153,444	153,444	153,444	3	
4	106,056	120,009	-	4	Personnel Services	Division Chief	134,760	134,760	134,760	4	
5	105,258	122,966	128,554	5	Personnel Services	Division Chief : Prevention / Pub. Ed	150,521	150,521	150,521	5	
6	105,545	120,009	128,554	6	Personnel Services	Division Chief : Training	150,521	150,521	150,521	6	
7	58,671	50,957	62,617	7	Personnel Services	Office Manager / Admin Clerk	63,632	63,632	63,632	7	
8	3,126	4,234	-	8	Personnel Services	Background Investigator	-	-	-	8	
9	3,039	1,710	3,000	9	Personnel Services	Uniforms	5,000	5,000	5,000	9	
10	-	-	-	10	Personnel Services	Sick Leave Redemption	-	-	-	10	
11	88,756	114,154	124,002	11	Personnel Services	Retirement	171,451	171,451	171,451	11	
12	1,499	1,930	2,600	12	Personnel Services	Workers Compensation	3,960	3,960	3,960	12	
13	1,386	1,500	1,500	13	Personnel Services	Life Insurance	1,750	1,750	1,750	13	
14	105,222	119,019	123,100	14	Personnel Services	Health Insurance	163,100	163,100	163,100	14	
15	3,363	2,463	5,500	15	Personnel Services	Occupational Healthcare	6,000	6,000	6,000	15	
16	3,046	3,015	2,800	16	Personnel Services	Long Term Disability	4,141	4,141	4,141	16	
17		-	-	17	Personnel Services	Unemployment	-	-	-	17	
18	6,929	7,639	8,925	18	Personnel Services	Medicare	12,283	12,283	12,283	18	
19	13,822	24,254	29,181	19	Personnel Services	Defined Contribution	47,580	47,580	47,580	19	
20	193	-	-	20	Personnel Services	Social Security	-	-	-	20	
21	7,473	12,643	11,810	21	Personnel Services	PEHP Plan	16,377	16,377	16,377	21	
22				22	Personnel Services	Vacation Payout	40785	40,785	40,785	22	
23				23	Personnel Services	Sick Leave Payout	15957	15957	15957	23	
24				24	Personnel Services	PLO	3400	3400	3400	24	
25				25						25	
26				26						26	
27				27						27	
28				28						28	
29				29						29	
30				30	<b>Total Full Time Equivalent (FTE)* : 6</b>						30
31				31	Ending balance (prior years)						31
32				32	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>						32
<b>33</b>	<b>730,920</b>	<b>836,302</b>	<b>902,900</b>	<b>33</b>	<b>TOTAL REQUIREMENTS : Admin</b>			<b>1,310,608</b>	<b>1,310,608</b>	<b>1,310,608</b>	<b>33</b>

\* When budgeting for Personnel Services Expenditures, include number of related full-time equivalent positions.



**DETAILED REQUIREMENTS**

**General Fund**  
(Name of Fund)

1	Historical Data			REQUIREMENTS FOR: Public Safety		Budget for Next Year 2023-2024			1	
	Actual		Adopted Budget This Year Year 2022 - 23			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2020 - 21	First Preceding Year 2021 - 22								
2	250,860	278,856	294,580	2	Personnel Services	Captain (3-FTE)	335,000	335,000	335,000	2
3	194,640	255,389	272,950	3	Personnel Services	Lieutenant (3-FTE)	297,900	297,900	297,900	3
4	1,007,250	1,027,030	1,256,700	4	Personnel Services	Firefighter(18-FTE + 3 FTE Wildland)	1,829,450	1,829,450	1,829,450	4
5	-	105,760	337,470	5	Personnel Services	Single Role EMS (6- FTE)	368,000	368,000	368,000	5
6	5,263	11,002	20,750	6	Personnel Services	Volunteer Program	22,250	22,250	22,250	6
7	2,910	2,512	7,000	7	Personnel Services	Volunteer Reimbursement	7,000	7,000	7,000	7
8	-	-	-	8	Personnel Services	Cadet Program				8
9	27,691	25,628	23,880	9	Personnel Services	Uniforms	43,320	43,320	43,320	9
10	31,052	44,746	66,541	10	Personnel Services	Holiday	76,017	76,017	76,017	10
11	126,398	118,820	90,846	11	Personnel Services	Overtime-Sick	88,200	88,200	88,200	11
12	27,718	27,222	99,890	12	Personnel Services	Overtime-Fire	100,827	100,827	100,827	12
13	124,213	116,034	121,128	13	Personnel Services	Overtime-Ambulance	86,520	86,520	86,520	13
14	1,494	13,139	9,408	14	Personnel Services	Overtime-Technical Rescue	34,760	34,760	34,760	14
15	12,094	28,562	48,510	15	Personnel Services	Overtime-Training	109,201	109,201	109,201	15
16	39,674	28,000	56,000	16	Personnel Services	Overtime-Other	76,000	76,000	76,000	16
17	4,579	12,842	12,000	17	Personnel Services	Ambulance Stand-By	12,000	12,000	12,000	17
18	-	-	-	18	Personnel Services	PLO	14,500	14,500	14,500	18
19	38,236	62,075	103,632	19	Personnel Services	Overtime-FLSA	116,565	116,565	116,565	19
20	369,723	376,455	549,648	20	Personnel Services	Retirement	663,205	663,205	663,205	20
21	53,870	46,632	70,000	21	Personnel Services	Workers Compensation	86,520	86,520	86,520	21
22	11,561	14,769	16,103	22	Personnel Services	Life Insurance	18,128	18,128	18,128	22
23	384,346	387,492	516,270	23	Personnel Services	Health Insurance	688,258	688,258	688,258	23
24	26,834	28,073	41,796	24	Personnel Services	Occupational Healthcare	47,195	47,195	47,195	24
25	9,969	10,015	17,500	25	Personnel Services	Long Term Disability	21,929	21,929	21,929	25
26	26,617	30,121	35,000	26	Personnel Services	Medicare	51,905	51,905	51,905	26
27	32,772	69,774	79,980	27	Personnel Services	Defined Contribution	132,600	132,600	132,600	27
28	23,986	37,367	45,763	28	Personnel Services	PEHP Plan	52,300	52,300	52,300	28
29	9,311	6,235	-	29	Personnel Services	Funeral Leave				29
30	-	140	9,000	30	Personnel Services	Sick Leave Used	13,000	13,000	13,000	30
31	-	152	30,000	31	Personnel Services	Vacation	44,058	44,058	44,058	31
32	2,046	2,355	2,500	32	Personnel Services	Social Security-Payroll Expenses	9,600	9,600	9,600	32
33	12	192	-	33	Personnel Services	Unemployment				33
34				34	<b>Total Full Time Equivalent (FTE)* : 33</b>					34
35				35	Ending balance (prior years)					35
36				36	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>					36
37	<b>2,845,119</b>	<b>3,167,388</b>	<b>4,234,845</b>	37	<b>TOTAL REQUIREMENTS : Public Safety Personnel Services</b>		<b>5,446,208</b>	<b>5,446,208</b>	<b>5,446,208</b>	<b>37</b>

## DETAILED REQUIREMENTS

### General Fund

(Name of Fund)

Historical Data			REQUIREMENTS FOR: Public Safety			Budget for Next Year 2023 - 24			1	
Actual		Adopted Budget				Proposed by	Approved by	Adopted by		1
Second Preceding Year 2020 - 21	First Preceding Year 2021-22	This Year Year 2022-23				Budget Officer	Budget Committee	Governing Body		
1	2	3	1	Object Classification	Detail	2	3	4	5	
2	62,804	72,372	79,700	2	Materials & Services	General Insurance	94,046	94,046	94,046	2
3	2,141	2,973	10,600	3	Materials & Services	Advertising, Publications	6,000	6,000	6,000	3
4	24,264	22,196	28,503	4	Materials & Services	Dues, Subscriptions	35,276	35,276	35,276	4
5	3,199	-	7,605	5	Materials & Services	Elections	-	-	-	5
6	15,618	16,480	24,180	6	Materials & Services	Office Expense	32,350	32,350	32,350	6
7	1,478	1,175	1,600	7	Materials & Services	Office Equipment Maintenance	1,600	1,600	1,600	7
8	3,354	3,268	3,150	8	Materials & Services	Office Equipment Lease	-	-	-	8
9	887	2,279	2,400	9	Materials & Services	Bank Charges	3,600	3,600	3,600	9
10	1,766	2,614	3,500	10	Materials & Services	Janitorial Supplies	4,000	4,000	4,000	10
11	415	1,136	1,600	11	Materials & Services	Residence Supplies	1,600	1,600	1,600	11
12	31,710	54,803	75,000	12	Materials & Services	Gas and Diesel	75,000	75,000	75,000	12
13	12,419	9,095	18,880	13	Materials & Services	Tires, Batteries	15,700	15,700	15,700	13
14	25,160	38,599	42,500	14	Materials & Services	Equipment Maintenance	42,500	42,500	42,500	14
15	1,100	959	4,600	15	Materials & Services	Communication Repair	4,600	4,600	4,600	15
16	1,132	833	1,250	16	Materials & Services	Small Equip Maintenance, Shop Supplies	1,250	1,250	1,250	16
17	3,230	660	5,950	17	Materials & Services	Fire Equipment Maintenance	6,100	6,100	6,100	17
18	10,934	8,445	14,334	18	Materials & Services	EMS Equipment Maintenance	14,334	14,334	14,334	18
19	6,934	5,441	11,280	19	Materials & Services	Equipment Testing	11,266	11,266	11,266	19
20	84,911	158,798	188,800	20	Materials & Services	Ambulance Billing Expense	191,218	191,218	191,218	20
21	19,650	20,400	21,350	21	Materials & Services	Audit, Budget	22,910	22,910	22,910	21
22	72,938	55,821	100,300	22	Materials & Services	Legal Services	72,800	72,800	72,800	22
23	70,492	53,565	120,212	23	Materials & Services	Professional Services	166,072	166,072	166,072	23
24	3,049	2,125	4,500	24	Materials & Services	Water	4,500	4,500	4,500	24
25	8,949	13,535	12,000	25	Materials & Services	Natural Gas	16,500	16,500	16,500	25
26	12,679	13,953	14,000	26	Materials & Services	Electricity	14,500	14,500	14,500	26
27	24,717	25,999	31,752	27	Materials & Services	Telephone	18,028	18,028	18,028	27
28	3,068	3,399	4,000	28	Materials & Services	Sewer	4,000	4,000	4,000	28
29	5,638	5,764	6,780	29	Materials & Services	Garbage	6,780	6,780	6,780	29
30	-	-	-	30	Materials & Services	Laundry				30
31	11,201	5,865	6,155	31	Materials & Services	EMS Training Supplies	6,275	6,275	6,275	31
32	3,726	1,805	5,990	32	Materials & Services	EMS Dues	1,775	1,775	1,775	32
33				33						33
34				34	Ending balance (prior years)					34
35				35	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>					35
<b>36</b>	<b>529,563</b>	<b>604,357</b>	<b>852,471</b>	<b>36</b>	<b>TOTAL REQUIREMENTS : This Page</b>		<b>874,580</b>	<b>874,580</b>	<b>874,580</b>	<b>36</b>

**DETAILED REQUIREMENTS**

**General Fund**

(Name of Fund)

1	Historical Data			REQUIREMENTS FOR: Public Safety			Budget for Next Year 2023 - 24			1	
	Actual		Adopted Budget This Year Year 2022 - 23				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2020 - 21	First Preceding Year 2021 - 22									
2	6,000	6,000	12,000	2	Materials & Services	Physician Advisor	12,000	22,000	22,000	2	
3	9,303	9,135	11,000	3	Materials & Services	Ambulance Expense - Transport	11,000	11,000	11,000	3	
4	52,234	68,196	60,000	4	Materials & Services	Ambulance Expendable Supplies	95,000	95,000	95,000	4	
5	2,104	2,562	5,800	5	Materials & Services	Ambulance Non Expendable Supplies	10,560	10,560	10,560	5	
6	297	297	1,500	6	Materials & Services	Hazardous Materials	1,500	1,500	1,500	6	
7	15,082	15,465	19,100	7	Materials & Services	Firefighting Supplies - Tools / Equip.	32,935	32,935	32,935	7	
8	25,461	17,092	33,425	8	Materials & Services	Firefighting Supplies - PPE	31,600	31,600	31,600	8	
9	11,010	12,792	16,999	9	Materials & Services	Fire Prevention Supplies	16,400	16,400	16,400	9	
10	4,239	7,467	20,800	10	Materials & Services	Public Education	25,500	25,500	25,500	10	
11	6,509	3,851	18,055	11	Materials & Services	Fire Training Supplies and Materials	19,855	19,855	19,855	11	
12	5,187	5,985	10,000	12	Materials & Services	Fire Suppression Expense	325,000	325,000	325,000	12	
13	-	553	6,900	13	Materials & Services	Fire Board Meals and Lodging	6,900	6,900	6,900	13	
14	-	-	2,800	14	Materials & Services	Fire Board Conference	2,800	2,800	2,800	14	
15	-	1,360	4,300	15	Materials & Services	EMS Scholarships	3,200	3,200	3,200	15	
16	3,333	7,905	10,500	16	Materials & Services	Voluntary Training - Bargaining Unit	10,500	10,500	10,500	16	
17	14,727	34,497	25,840	17	Materials & Services	General Training - ALL	92,650	92,650	92,650	17	
18	50	1,084	4,000	18	Materials & Services	Voluntary Training - Administration	5,400	5,400	5,400	18	
19	7,365	3,326	34,500	19	Materials & Services	Voluntary Training - Volunteers	33,000	33,000	33,000	19	
20	11,551	10,203	13,740	20	Materials & Services	Building Maintenance	17,154	17,154	17,154	20	
21	6,590	6,572	7,000	21	Materials & Services	Building Maintenance Agreements	7,000	7,000	7,000	21	
22	3,726	-	3,150	22	Materials & Services	Grounds Maintenance	3,500	3,500	3,500	22	
23	1,091	1,419	2,372	23	Materials & Services	Postage and Shipping	2,372	2,372	2,372	23	
24	2,929	2,371	7,550	24	Materials & Services	Miscellaneous Expense	7,550	7,550	7,550	24	
25	38,626	103,887	57,000	25	Materials & Services	911 Services	59,000	59,000	59,000	25	
26	951	835	2,000	26	Materials & Services	Training Trailer / Prop Maintenance	3,000	3,000	3,000	26	
27				27						27	
28				28						28	
29				29						29	
30				30						30	
31				31						31	
32				32						32	
33				33	Ending balance (prior years)						33
34				34	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>						34
35	<b>228,365</b>	<b>322,854</b>	<b>390,331</b>	35	<b>TOTAL REQUIREMENTS : This Page</b>			<b>835,376</b>	<b>845,376</b>	<b>845,376</b>	<b>35</b>
36	<b>757,928</b>	<b>927,212</b>	<b>1,242,802</b>	36	<b>TOTAL REQUIREMENTS : Public Safety Materials &amp; Service</b>			<b>1,709,956</b>	<b>1,719,956</b>	<b>1,719,956</b>	<b>36</b>

**DETAILED REQUIREMENTS**

**General Fund**

(Name of Fund)

Historical Data				REQUIREMENTS FOR: Public Safety		Budget for Next Year 2023-24				
Actual		Adopted Budget This Year Year 20202- 23	Proposed by Budget Officer			Approved by Budget Committee	Adopted by Governing Body			
Second Preceding Year 2020 - 21	First Preceding Year 2021- 22									
1			1	Object Classification	Detail				1	
2	47,917	11,666	18,750	2	Capital Outlay	Firefighting Equipment	102,230	102,230	102,230	2
3	16,957	2,718	11,200	3	Capital Outlay	Office Equipment	4,000	4,000	4,000	3
4			-	4	Capital Outlay	Station Equipment				4
5	-		-	5	Capital Outlay	Ambulance Equipment				5
6	7,349	2,723	10,125	6	Capital Outlay	Radio Equipment	6,875	6,875	6,875	6
7	698			7	Capital Outlay	Fire Training Equipment	36,750	36,750	36,750	7
8	-		1,600	8	Capital Outlay	Prevention	-	-	-	8
9	-		-	9	Capital Outlay	Occupational Healthcare Equipment				9
10	-	13,313	2,300	10	Capital Outlay	EMS Training Equipment				10
11				11						11
12				12						12
13				13						13
14				14						14
15				15						15
16				16						16
17				17						17
18				18						18
19				19						19
20				20						20
21				21						21
22				22						22
23				23						23
24				24						24
25				25						25
26				26						26
27				27						27
28				28						28
29				29						29
30				30						30
31				31						31
32				32						32
33				33	Ending balance (prior years)					33
34				34	UNAPPROPRIATED ENDING FUND BALANCE					34
35	72,921	30,419	43,975	35	TOTAL REQUIREMENTS : This Page		149,855	149,855	149,855	35
36	3,675,968	4,125,019	5,521,622	36	TOTAL REQUIREMENTS : Public Safety		7,306,019	7,316,019	7,316,019	36

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

**FireMed**  
(Fund)

Mid-Columbia Fire and Rescue  
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2023 - 24					
Actual		Adopted Budget Year 2022-23				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2020- 21	First Preceding Year 2021 - 22										
1			1	RESOURCES					1		
2	36,304	37,189	57,489	2	Cash on hand * (cash basis), or			63,563	63,563	63,563	2
3				3	Working Capital (accrual basis)						3
4				4	Previously levied taxes estimated to be received						4
5	449	351	1,000	5	Interest			1,000	1,000	1,000	5
6				6	Transferred IN, from other funds						6
7				7	FireMed Other Revenue						7
8	46,670	42,022	40,000	8	FireMed Fees			41,000	41,000	41,000	8
9				9							9
10	83,423	79,562	98,489	10	Total Resources, except taxes to be levied			105,563	105,563	105,563	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
<b>13</b>	<b>83,423</b>	<b>79,563</b>	<b>98,489</b>	<b>13</b>	<b>TOTAL RESOURCES</b>			<b>105,563</b>	<b>105,563</b>	<b>105,563</b>	<b>13</b>
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16			6,200	16			Materials and Services	8,000	8,000	8,000	16
17	41,234		34,000	17			Capital Outlay	65,800	65,800	65,800	17
18	5,000	5,000	5,000	18			Transfer to General Fund	5,000	5,000	5,000	18
19			53,289	19			Reserve for unforssen expense	26,763	26,763	26,763	19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29	37,189	74,563		29	Ending balance (prior years)						29
30				30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			-	-	-	30
<b>31</b>	<b>83,423</b>	<b>79,563</b>	<b>98,489</b>	<b>31</b>	<b>TOTAL REQUIREMENTS</b>			<b>105,563</b>	<b>105,563</b>	<b>105,563</b>	<b>31</b>

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

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

**Stacker Butte**  
(Fund)

Mid-Columbia Fire and Rescue  
(Name of Municipal Corporation)

Historical Data			DESCRIPTION <b>RESOURCES AND REQUIREMENTS</b>	Budget for Next Year 2023 - 24		
Actual		Adopted Budget Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2020- 21	First Preceding Year 2021 - 22					
1			1	RESOURCES		1
2	42,520	42,134	2	41,404	41,404	41,404
3			3			
4			4			
5	326	219	5	750	750	750
6	-	2,350	6	2,350	2,350	2,350
7	17,669	14,611	7	20,088	20,088	20,088
8	2,345	3,119	8	9,625	9,625	9,625
9			9			
10	62,860	62,433	10	74,217	74,217	74,217
11			11			
12			12			
13	<b>62,860</b>	<b>62,434</b>	13	<b>74,217</b>	<b>74,217</b>	<b>74,217</b>
14			14	REQUIREMENTS **		14
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail
16	20,727	21,482	16			28,510
17	-	-	17			5,000
18	-		18			
19			19			
20			20			
21			21			
22			22			
23			23			
24			24			
25			25			
26			26			
27			27			
28			28			
29	42,134	40,952	29	Ending balance (prior years)		
30		39,404	30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>		40,707
31	<b>62,861</b>	<b>62,434</b>	31	<b>TOTAL REQUIREMENTS</b>		<b>74,217</b>

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

**FORM  
LB-11**

This fund is authorized and established by resolution / ordinance number  
**06-95** on (date) **05/15/1995** for the following specified purpose:

To Purchase and Maintain Fire Suppression Equipment

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: Reviewed Annually

**Equipment Reserve  
(Fund)**

**Mid-Columbia Fire and Rescue  
(Name of Municipal Corporation)**

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023 - 24						
Actual		Adopted Budget Year 2022 - 23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2020-21	First Preceding Year 2021-22									
1			1	RESOURCES			1			
2	244,024	671,195	2	Cash on hand * (cash basis), or	542,988	542,988	542,988	2		
3			3	Working Capital (accrual basis)				3		
4			4	Previously levied taxes estimated to be received				4		
5	2,446	4,194	5	Interest	5,000	5,000	5,000	5		
6	410,000	280,000	6	Transferred IN, from other funds	419,000	419,000	419,000	6		
7	57,502	-	7	Sale of Equipment	64,000	64,000	64,000	7		
8			8	FEMA Grant Proceeds				8		
9			9					9		
10	713,972	955,389	10	Total Resources, except taxes to be levied	1,030,988	1,030,988	1,030,988	10		
11			11	Taxes estimated to be received				11		
12			12	Taxes collected in year levied				12		
13	<b>713,972</b>	<b>955,389</b>	13	<b>TOTAL RESOURCES</b>	<b>1,030,988</b>	<b>1,030,988</b>	<b>1,030,988</b>	13		
14			14	REQUIREMENTS **				14		
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail		15		
16	42,777	12,901	16			Capital Outlay	565,000	565,000	16	
17			17			Res. For Future Exp/ Unforseen exp.	465,988	465,988	17	
18			18					18		
19			19					19		
20			20					20		
21			21					21		
22			22					22		
23			23					23		
24			24					24		
25			25					25		
26			26					26		
27			27					27		
28			28					28		
29	671,195	942,488	29	Ending balance (prior years)					29	
30			30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			-		30	
31	<b>713,972</b>	<b>955,389</b>	31	<b>TOTAL REQUIREMENTS</b>			<b>1,030,988</b>	<b>1,030,988</b>	<b>1,030,988</b>	31

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

**FORM  
LB-11**

This fund is authorized and established by resolution / ordinance number  
**06-95** on (date) **05/15/1995** for the following specified purpose:

Capital Expenditure / Building Maintenance

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: Reviewed Annually

**Building Reserve  
(Fund)**

**Mid-Columbia Fire and Rescue  
(Name of Municipal Corporation)**

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023 - 24						
Actual		Adopted Budget Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2020-21	First Preceding Year 2021-22									
1			1	RESOURCES			1			
2	151,652	105,250	2	Cash on hand * (cash basis), or	311,099	311,099	311,099	2		
3			3	Working Capital (accrual basis)				3		
4			4	Previously levied taxes estimated to be received				4		
5	785	478	5	Interest	1,200	1,200	1,200	5		
6	142,510	42,500	6	Transferred IN, from other funds	42,500	42,500	42,500	6		
7			7	Enterprise Zone Fee Revenue				7		
8			8	Other Revenue				8		
9			9					9		
10	294,947	148,228	10	Total Resources, except taxes to be levied	354,799	354,799	354,799	10		
11			11	Taxes estimated to be received				11		
12			12	Taxes collected in year levied				12		
13	<b>294,947</b>	<b>148,228</b>	13	<b>TOTAL RESOURCES</b>	<b>354,799</b>	<b>354,799</b>	<b>354,799</b>	13		
14			14	REQUIREMENTS **				14		
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail		15		
16	189,697	63,129	16			Capital Outlay	107,100	110,100	16	
17			17			Reserved for Future Ex./ Unforseen	247,699	244,699	17	
18			18					18		
19			19					19		
20			20					20		
21			21					21		
22			22					22		
23			23					23		
24			24					24		
25			25					25		
26			26					26		
27			27					27		
28			28					28		
29	105,250	85,099	29	Ending balance (prior years)					29	
30			30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			-		30	
31	<b>294,947</b>	<b>148,228</b>	31	<b>TOTAL REQUIREMENTS</b>			<b>354,799</b>	<b>354,799</b>	<b>354,799</b>	31

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

\*\*List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.



**FORM  
LB-11**

This fund is authorized and established by resolution / ordinance number  
**09-08** on (date) **06/15/98** for the following specified purpose:

Capital Expenditure / Maintenance

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: Reviewed Annually

**Training Reserve  
(Fund)**

**Mid-Columbia Fire and Rescue  
(Name of Municipal Corporation)**

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-24					
Actual		Adopted Budget Year 2022 - 23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2020-21	First Preceding Year 2021-22								
1			1	RESOURCES			1		
2	517,086	153,603	2	Cash on hand * (cash basis), or	183,930	183,930	183,930	2	
3			3	Working Capital (accrual basis)				3	
4			4	Previously levied taxes estimated to be received				4	
5	1,823	926	5	Interest	2,000	2,000	2,000	5	
6	16,000	5,090	6	Transferred IN, from other funds				6	
7		7,425	7	Income From Classes Held at MCFR	33,000	33,000	33,000	7	
8	247,444	56,847	8	Training Reserve Other Revenue	56,000	56,000	56,000	8	
9			9	Training Tower Loan Proceeds				9	
10	782,353	223,891	10	Total Resources, except taxes to be levied	274,930	274,930	274,930	10	
11			11	Taxes estimated to be received				11	
12			12	Taxes collected in year levied				12	
13	<b>782,353</b>	<b>223,891</b>	13	<b>TOTAL RESOURCES</b>	<b>274,930</b>	<b>274,930</b>	<b>274,930</b>	13	
14			14	REQUIREMENTS **				14	
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail		15	
16	-	-	16			Materials and Services	34,500	34,500	34,500
17	567,698	-	17			Capital Outlay			
18	49,807	50,808	18			Training Tower Loan Principal	52,871	52,871	52,871
19	11,245	10,257	19			Training Tower Loan Interest	6,526	6,526	6,526
20			20			Reserved for Unforeseen Expense.	181,033	181,033	181,033
21			21						
22			22						
23			23						
24			24						
25			25						
26			26						
27			27						
28			28						
29	153,603	162,826	29	Ending balance (prior years)					
30			30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>					
31	<b>782,353</b>	<b>223,891</b>	31	<b>TOTAL REQUIREMENTS</b>			<b>274,930</b>	<b>274,930</b>	<b>274,930</b>

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

**FORM  
LB-11**

This fund is authorized and established by resolution / ordinance number  
**99-09** on (date) **06/21/99** for the following specified purpose:

Capital Expenditure / Maintenance

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: Reviewed Annually

**Technical Rescue**  
(Fund)

**Mid-Columbia Fire and Rescue**  
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023 - 24						
Actual		Adopted Budget Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2020-21	First Preceding Year 2021-22									
1			1	RESOURCES			1			
2	51,551	55,674	2	Cash on hand * (cash basis), or	62,193	62,193	62,193	2		
3			3	Working Capital (accrual basis)				3		
4			4	Previously levied taxes estimated to be received				4		
5	422	322	5	Interest	1,000	1,000	1,000	5		
6	3,710	3,710	6	Transferred IN, from other funds				6		
7	-		7	Grant / Other Revenue				7		
8			8					8		
9			9					9		
10	55,683	59,706	10	Total Resources, except taxes to be levied	63,193	63,193	63,193	10		
11			11	Taxes estimated to be received				11		
12			12	Taxes collected in year levied				12		
13	<b>55,683</b>	<b>59,706</b>	13	<b>TOTAL RESOURCES</b>	<b>63,193</b>	<b>63,193</b>	<b>63,193</b>	13		
14			14	REQUIREMENTS **				14		
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail		15		
16	9	13	16			Materials and Services	5,425	5,425	5,425	16
17			17			Capital Outlay	8,528	8,528	8,528	17
18			18			Rsv. For future exp. Or unforeseen exp.	49,240	49,240	49,240	18
19			19							19
20			20							20
21			21							21
22			22							22
23			23							23
24			24							24
25			25							25
26			26							26
27			27							27
28			28							28
29	55,674	59,693	29	Ending balance (prior years)						29
30			30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			-	-		30
31	<b>55,683</b>	<b>59,706</b>	31	<b>TOTAL REQUIREMENTS</b>			<b>63,193</b>	<b>63,193</b>	<b>63,193</b>	31

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

**FORM  
LB-11**

This fund is authorized and established by resolution / ordinance number  
**00-06** on (date) **06/19/2000** for the following specified purpose:

Capital Equipment and Maintenance

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: Reviewed Annually

**FF Equipment and Suppression Reserve  
(Fund)**

**Mid-Columbia Fire and Rescue  
(Name of Municipal Corporation)**

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023 - 24				
Actual			Adopted Budget Year 2022 - 23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2020-21	First Preceding Year 2021-22								
1				1	RESOURCES			1	
2	249,380	264,595	305,875	2	Cash on hand * (cash basis), or	327,259	327,259	327,259	2
3				3	Working Capital (accrual basis)				3
4				4	Previously levied taxes estimated to be received				4
5	1,937	1,584	2,500	5	Interest	3,500	3,500	3,500	5
6	54,780	54,780	57,000	6	Transferred IN, from other funds	57,000	57,000	57,000	6
7				7	FEMA Grant Proceeds				7
8				8					8
9				9					9
10	306,097	320,959	365,375	10	Total Resources, except taxes to be levied	387,759	387,759	387,759	10
11				11	Taxes estimated to be received				11
12				12	Taxes collected in year levied				12
13	<b>306,097</b>	<b>320,959</b>	<b>365,375</b>	13	<b>TOTAL RESOURCES</b>	<b>387,759</b>	<b>387,759</b>	<b>387,759</b>	13
14				14	REQUIREMENTS **				14
15				15	Org. Unit or Prog. & Activity				15
					Object Classification				
					Detail				
16	41,502	-	81,800	16		122,900	122,900	122,900	16
17		-	233,575	17		214,859	214,859	214,859	17
18		-	50,000	18		50,000	50,000	50,000	18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29	264,595	320,959		29	Ending balance (prior years)				29
30			-	30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>		-	-	30
31	<b>306,097</b>	<b>320,959</b>	<b>365,375</b>	31	<b>TOTAL REQUIREMENTS</b>	<b>387,759</b>	<b>387,759</b>	<b>387,759</b>	31

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

**BONDED DEBT  
RESOURCES AND REQUIREMENTS**

**Bond Debt Payments are for:**

- Revenue Bonds or  
 General Obligation Bonds

Mid-Columbia Fire and Rescue

(Name of Municipal Corporation)

**DEBT SERVICE**

(Fund)

Historical Data				DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-24					
Actual		Adopted Budget This Year 2022 - 23	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2020- 21	First Preceding Year 2021- 22									
1			1	<b>Resources</b>				1		
2	29,137	38,408	44,408	2	Beginning Cash on Hand (Cash Basis), or	66,893	66,893	66,893	2	
3				3	Working Capital (Accrual Basis)				3	
4	3,826	8,656	4,000	4	Previously Levied Taxes to be Received	6,000	6,000	6,000	4	
5	970	797	2,000	5	Interest	2,500	2,500	2,500	5	
6				6	Transferred from Other Funds				6	
7				7					7	
8	33,933	47,861	50,408	8	Total Resources, Except Taxes to be Levied	75,393	75,393	75,393	8	
9			317,447	9	Taxes Estimated to be Received *	299,596	299,596	299,596	9	
10	279,606	294,504		10	Taxes Collected in Year Levied				10	
11	<b>313,539</b>	<b>342,365</b>	<b>367,855</b>	11	<b>TOTAL RESOURCES</b>	<b>374,989</b>	<b>374,989</b>	<b>374,989</b>	11	
					<b>Requirements</b>					
					<b>Bond Principal Payments</b>					
12				12	Bond Issue	Budgeted Payment Date				12
13				13						13
14	180,000	195,000	210,000	14	February 2018	June 15, 2023	220,000	220,000	220,000	14
15				15						15
16	<b>180,000</b>	<b>195,000</b>	<b>210,000</b>	16	<b>Total Principal</b>		<b>220,000</b>	<b>220,000</b>	<b>220,000</b>	16
					<b>Bond Interest Payments</b>					
17				17	Bond Issue	Budgeted Payment Date				17
18	47,566	45,125	42,612	18	February 2018	December 15, 2023	39,798	39,798	39,798	18
19	47,565	45,125	42,612	19	February 2018	June 15, 2024	39,798	39,798	39,798	19
20				20						20
21	<b>95,131</b>	<b>90,249</b>	<b>85,224</b>	21	<b>Total Interest</b>		<b>79,596</b>	<b>79,596</b>	<b>79,596</b>	21
22				22	Prior Period Adjustment					22
					<b>Unappropriated Balance for Following Year By</b>					
23				23	Bond Issue	Projected Payment Date				23
24				24						24
25				25						25
26	0	0		26	Admin Expense / Bank Fees					26
27	38,408	57,117		27	Ending balance (prior years)					27
28			72,629	28	<b>Total Unappropriated Ending Fund Balance</b>		75,393	75,393	75,393	28
29				29	Loan Repayment to _____ Fund					29
30				30	Tax Credit Bond Reserve					30
31	<b>313,539</b>	<b>342,366</b>	<b>367,853</b>	31	<b>TOTAL REQUIREMENTS</b>		<b>374,989</b>	<b>374,989</b>	<b>374,989</b>	31

**FORM  
LB-11**

This fund is authorized and established by resolution / ordinance number on (date) **05/2010** for the following specified purpose:

Liabilities created by retirement of personnel

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: Reviewed Annually

**Retirement Liability Fund  
(Fund)**

**Mid-Columbia Fire and Rescue  
(Name of Municipal Corporation)**

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-24						
Actual		Adopted Budget Year 2022 - 23	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body					
Second Preceding Year 2020-21	First Preceding Year 2021-22										
1			1	RESOURCES			1				
2	56,240	101,745	102,745	2	110,733	110,733	110,733	2			
3				3				3			
4				4				4			
5	505	588	1,000	5	1,500	1,500	1,500	5			
6	45,000	7,000	5,000	6	40,600	40,600	40,600	6			
7				7				7			
8				8				8			
9				9				9			
10	101,745	109,333	108,745	10	152,833	152,833	152,833	10			
11				11				11			
12				12				12			
13	<b>101,745</b>	<b>109,333</b>	<b>108,745</b>	13	<b>152,833</b>	<b>152,833</b>	<b>152,833</b>	13			
14				14				14			
					REQUIREMENTS **						
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail	15			
16	-	-	50,000	16			91,242	91,242	91,242	16	
17				17					17		
18				18					18		
19				19					19		
20				20					20		
21				21					21		
22				22					22		
23				23					23		
24				24					24		
25				25					25		
26				26					26		
27				27					27		
28				28					28		
29	101,745	109,333		29	Ending balance (prior years)					29	
30			58,745	30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			61,591	61,591	61,591	30
31	<b>101,745</b>	<b>109,333</b>	<b>108,745</b>	31	<b>TOTAL REQUIREMENTS</b>			<b>152,833</b>	<b>152,833</b>	<b>152,833</b>	31

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

\*\*List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

**Capital Project Fund**  
(Fund)

Mid-Columbia Fire and Rescue  
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023 - 24			
	Actual		Adopted Budget Year 2022- 23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020- 21	First Preceding Year 2021 - 22						
1				1	RESOURCES			1
2	79,565		-	2	Cash on hand * (cash basis), or			2
3				3	Working Capital (accrual basis)			3
4				4	Previously levied taxes estimated to be received			4
5	242		-	5	Interest			5
6				6	Sale of Bonds			6
7				7				7
8				8				8
9				9				9
10	79,807		-	10	Total Resources, except taxes to be levied			10
11				11	Taxes estimated to be received			11
12				12	Taxes collected in year levied			12
13	<b>79,807</b>	-	-	13	<b>TOTAL RESOURCES</b>			-
14				14	REQUIREMENTS **			14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail	
16	79,807		-	16			Capital Outlay	16
17	-	-	-	17				17
18	-	-	-	18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29			-	29	Ending balance (prior years)			29
30			-	30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			-
31	<b>79,807</b>	-	-	31	<b>TOTAL REQUIREMENTS</b>			-

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

**FORM LB-1**

**NOTICE OF BUDGET HEARING**

A public meeting of Mid-Columbia Fire and Rescue VI-801 will be held on June 19, 2023 at 5:30 pm at 1400 W. 8th Street, The Dalles, Oregon. The purpose of this meeting is to discuss and adopt the budget for the fiscal year beginning July 1, 2023 as approved by the Mid-Columbia Fire and Rescue VI-801 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Mid-Columbia Fire and Rescue, 1400 W. 8th Street, The Dalles Oregon, between the hours of 8:00 a.m. and 5:00 p.m. or online at [www.mcf.org](http://www.mcf.org). This budget covers the period from July 1, 2023 to June 30, 2024. A copy of the budget may be inspected or obtained at Mid-Columbia Fire and Rescue, 1400 W. 8th Street or online at [www.mcf.org](http://www.mcf.org). This budget is for an annual budget period. and was prepared on a basis of accounting that is the same as the preceding year. If different, the major changes and their effect on the budget are explained below. Public comment may be submitted in writing prior to the budget hearing to [rpalmer@mcf.org](mailto:rpalmer@mcf.org) by June 14, 2023, 5:00 p.m. PST. Public comment may also be provided in person during the public hearing on June 19, 2023. The public may either attend the budget hearing in person or secure access to participate in the budget hearing online by using the "Go To" meeting link or the telephone number and access code provided below: The public may register for the MCFR budget hearing meeting on June 19, 2023 5:30 PM PDT at <https://attendee.gotowebinar.com/register/5819691287136143959>. The webinar ID is 256-495-147. After registering, you will receive a confirmation email containing information about joining the webinar. To join the MCFR budget hearing on June 19, 2023 5:30 PM PDT over the telephone, please follow the instructions below: Dial the following meeting phone number: +1 (631) 992-3221. Enter audio access code: 183-162-421.

Contact: Robert Palmer, Fire Chief

Telephone: (541) 296-9445

Email: [rpalmer@mcf.org](mailto:rpalmer@mcf.org)

**FINANCIAL SUMMARY - RESOURCES**

TOTAL OF ALL FUNDS	Actual Amount 2021-2022	Adopted Budget This Year 2022-2023	Approved Budget Next Year 2023-2024
Beginning Fund Balance/Net Working Capital	3,447,867	3,798,340	6,281,219
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	2,095,722	2,033,295	2,223,713
Federal, State and all Other Grants, Gifts, Allocations and Donations	96,592	35,000	35,000
Revenue from Bonds and Other Debt		323,445	
Interfund Transfers / Internal Service Reimbursements	400,430	584,560	657,692
All Other Resources Except Current Year Property Taxes	206,913	325,200	418,450
Current Year Property Taxes Estimated to be Received	3,823,839	3,940,000	4,549,596
<b>Total Resources</b>	<b>10,071,363</b>	<b>11,039,840</b>	<b>14,165,670</b>

**FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION**

Personnel Services	4,003,689	5,137,745	6,756,816
Materials and Services (GF, Spec Funds)	948,707	1,337,012	1,846,391
Capital Outlay (all funds)	106,449	1,157,777	1,027,183
Debt Service	346,314	354,620	358,993
Interfund Transfers	400,430	584,560	657,692
Contingencies	0	100,000	100,000
Special Payments			
Unappropriated Ending Balance and Reserved for Future Expenditure	4,265,774	2,368,126	3,418,595
<b>Total Requirements</b>	<b>10,071,363</b>	<b>11,039,840</b>	<b>14,165,670</b>

**FINANCIAL SUMMARY - REQ AND FTE BY ORGANIZATIONAL UNIT OR PROGRAM \***

Name of Organizational Unit or Program FTE for that unit or program			
Administration	836,301	906,900	1,310,608
FTE	5.00	5.25	6.00
Public Safety	4,568,858	5,521,622	8,678,775
FTE	27	30	39
FTE			
FTE			
Not Allocated to Organizational Unit or Program	400,430	629,560	757,692
FTE			
<b>Total Requirements</b>	<b>5,805,589</b>	<b>7,058,082</b>	<b>10,734,075</b>
<b>Total FTE</b>	<b>30.00</b>	<b>32.00</b>	<b>45.00</b>

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING**

--

**PROPERTY TAX LEVIES**

	Rate or Amount Imposed This Year 2022-2023	Rate or Amount Imposed This Year 2022-2023	Rate or Amount Approved Next Year 2023-2024
Permanent Rate Levy (rate limit \$2.1004 per \$1,000)	2.1004	2.1004	\$2.1004
Local Option Levy			
Levy For General Obligation Bonds	322,146		

**STATEMENT OF INDEBTEDNESS**

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$2,970,000	
Other Bonds		
Other Borrowings	\$471,613	
<b>Total</b>	<b>\$3,441,613</b>	

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

# FORM LB-50 2023-2024

To assessor of Wasco County

Check here if this is an amended form.

▪ Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

The Mid-Columbia Fire and Rescue has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Wasco County. The property tax, fee, charge or assessment is categorized as stated by this form.

1400 W. 8th Street Mailing Address of District  
The Dalles City  
OR State  
97058 ZIP code  
June 15, 2023 Date  
Robert Palmer Contact Person  
Fire Chief Title  
(541) 296-9445 Daytime Telephone  
rpalmer@mcfcr.org Contact Person E-Mail

**CERTIFICATION** - You **must** check one box if your district is 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	2.1004	
2. Local option operating tax . . . . .	2		
3. Local option capital project tax . . . . .	3		<b>Excluded from Measure 5 Limits</b> Dollar Amount of Bond Levy
4. City of Portland Levy for pension and disability obligations . . . . .	4		
5a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .	5a.		
5b. Levy for bonded indebtedness from bonds approved by voters <b>on or after</b> October 6, 2001 . . . . .	5b.	322,146	
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) . . . . .	5c.	<b>322,146</b>	

**PART II: RATE LIMIT CERTIFICATION**

6. Permanent rate limit in dollars and cents per \$1,000 . . . . .	6	<b>2.1004</b>
7. Election date when your <b>new district</b> received voter approval for your permanent rate limit . . . . .	7	
8. <b>Estimated</b> permanent rate limit for newly <b>merged/consolidated district</b> . . . . .	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.