



MID-COLUMBIA FIRE AND RESCUE

2025-2026 BUDGET PROPOSAL

May 20th, 2025



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STRATEGIC PLAN 2022-2027

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.



MOTTO

“Educate, Serve and Protect.”

MISSION

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

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 proactive 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.

MCFR MEMBERS BELIEVE IN THE FOLLOWING VALUES:

- Professionalism
- Respect
- Integrity
- Duty
- Engaged



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 WUI 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-2.5: Develop reliable and constructive communication between MCFR and all local government entities to facilitate consistent, open, and positive relationships.

PO-2.6: Provide annual service update to community partners, internal members, and the community at large.

PO-2.7: Meet and ensure compliance with collective bargaining contractual obligations.

PO-2.8: 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

G-7.1: 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.

BUDGET GOALS

The 2022-2027 Strategic Plan outlines the vision, mission, values, and goals of our organization for the next five years. The plan is based on a comprehensive analysis of our strengths, weaknesses, opportunities, and threats, as well as feedback from our stakeholders and partners. The plan also aligns with our core values of excellence, innovation, collaboration, diversity, and social responsibility.

One of the key components of the plan are the budget goals, which define how we will allocate our resources to achieve our strategic objectives.



The budget goals are based on the following principles:

- We will prioritize the quality and impact of our programs and services over the quantity and scope.
- We will invest in our human capital, infrastructure, and technology to enhance our efficiency and effectiveness.
- We will diversify our revenue sources and seek new opportunities for funding and partnerships.
- We will maintain a balanced budget and a healthy reserve fund to ensure our financial sustainability and resilience.
- We will monitor and evaluate our budget performance and adjust our plans as needed.

The budget goals below reflect our commitment for FY 2025-26 to pursue our strategic vision and mission, while ensuring our financial stability and accountability:

- Ensure compliance with associated contractual requirements and obligations.
- Meet Fire District financial obligations associated with payroll, benefit, and operational needs.
- Evaluate Fire and EMS staffing needs to determine the operational efficiency of current programs.
- Appropriate reserve funds for constructing a roof over the four-story section of the training tower.
- Appropriate reserve funds to maintain and/or improve operational readiness and timely response to include the following items:
 - Two Type I Ambulances (fulfillment of a multi fiscal year project)
 - Training tower roof
 - Structural PPE
 - Apparatus cameras
 - Replacement of EMS equipment and accessories
 - Stacker Butte radio site maintenance and improvements
- Ensure capital purchases associated with facilities and equipment are funded to maintain peak operational efficiency to include the following items:
 - LDH supply and fire attack hose
 - Nozzles and appliances
 - Computers and accessories
 - Facility improvements in watch office and meeting rooms
- Appropriate funding to market the fuels and wildland mitigation program.
- Appropriate funding to support a 5-person seasonal hand crew for wildland mitigation and response purposes.
- Assess all account lines to determine effectiveness in tracking expenditures. Ensure all account lines meet budgetary needs.
- Include Interfacility Transfer revenue until a permanent solution is realized.
- Addition of the Financial Services Manager Position
- Incorporate funds to maintain the Fire District's comprehensive occupational health and fitness program as well as funds for a contracted Mental Health program.



BUDGET MESSAGE 2025-2026

The Fire District budget proposal for FY 2025-2026 was prepared by the Fire Chief, Division Chiefs, and Office Manager. Budget input and information for this process were provided by administrative and career staff. This is a balanced budget as presented which follows the Board's goals of maintaining fiscal responsibility and complying with current laws and regulations set forth within Oregon budget law.

The District has moved into year four of our 2022-27 strategic plan, the goals of which define the direction for future growth and development of the District, outline the major steps to achieve them, and directly relate to this proposed budget. This is a high-level document which serves as a communication tool to articulate strategic thinking as to the reasons behind the goals identified within the plan and the roadmap for achieving our mission. The overall purpose of this plan is to provide and maintain an enhanced level of safety and service to the patrons of our community and our Fire District members. A status report providing a current snapshot of the goals we have accomplished is attached for reference.

The proposed FY 2025-26 budget incorporates appropriations to meet obligations associated with wage and benefit adjustments, and maintains our carryover, reserve fund, operational objectives, and capital purchases with no required cutbacks. We have been fortunate to continue strengthening our economic position based on the following factors: excellent financial management, stabilization of ambulance revenue, the Ground Emergency Medical Transport (GEMT), and Coordinated Care Organization (CCO) reimbursement programs (covers the gap between what Medicaid pays and actual EMS operational costs), tax-exempt industry transitioning to the tax rolls, and grant funding opportunities.

The proposed budget maintains necessary staffing levels required for efficient and timely Emergency Medical (EMS), structure, and wildland response. The single-role EMS program will undergo organizational evaluation to assess how the District may best continue to provide high-quality EMS to our community patrons. The current budget includes funds for a total of two single-role EMS Paramedic Positions with the anticipation of continued interfacility transfer revenue. The dual-role FF program will maintain twenty-six skilled and competent fire personnel cross-trained as EMT's and paramedics for fire, rescue, and EMS response. The single-role wildland program employs up to five qualified seasonal FF's assigned to wildland response. The District's leadership of highly qualified administrative staff consists of the Fire Chief, three Division Chiefs, and one Office Manager. The budget also incorporates the Financial Services Manager position which is partially offset by eliminating the financial services contract with the City of The Dalles and the contractor expense for GEMT services.

This budget maintains ongoing contracts Wasco County (911, GIS and Ambulance Service Area (ASA-2) 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 has settled a four-year contract with IAFF Local 1308 which will begin July of 2025. An IGA remains in effect with the Oregon State Fire Marshal (OSFM) that provides revenue in the amount of 1.5 million dollars to implement a two-year apprenticeship program which enabled the District to hire and train six apprentice firefighters to the journeyman level. We will be entering into year three of this program at the beginning of the 2025-26 FY. The District is also entering into year three of a \$467,000.00 grant awarded by the OSFM to engage in community wildfire risk reduction projects over three budget cycles. Additionally, MCFR is a participant of a South Wasco County grant which is performance and reimbursement based. This grant does not frontload any money into the MCFR Budget, however the budget does anticipate \$55,000 in anticipated revenue through reimbursement by Wasco County who is managing the grant.

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, contingent revenue is reserved for future planned CIP expenditures, however, such revenue is appropriated for use in the case of a major unforeseen emergency that may require replacement or repair of apparatus and equipment. 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 sixth 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 because 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 paramedic training program. Additional revenue is budgeted to supplement the EZ funds we receive to support each of these programs.

The total General Fund FY 2025-26 budget amounts to \$10,596,725. The beginning fund balance for FY 2025-26 is projected to be \$3,632,525. Our ending fund balance is projected



to be \$1,534,307. The projected carryover amount is used in conjunction with our monthly ambulance collections to carry the fire district through the first 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 2024-25 FY is \$178,177 and was \$184,230 for the 2023-24 FY, reflecting a decrease of \$6,053. The decrease was reflected in the overall decrease realized in total taxes received. The major contributor to this change is devaluation of property on the Port of The Dalles. The Urban Renewal tax assessment for FY 2024-25 is \$203,752 and was \$214,619 for FY 2023-24, reflecting a decrease of \$10,867.

This budget reflects a status quo in tax revenue from the 2024-2025 budget. From 2023-2024 actual taxes received to the 2024-2025 projected collection there was essentially no growth. This is due to the regular increase of normal tax dollars being negated by the devaluation of commercial projects on the Port of The Dalles. A contingency of \$100,000 has been incorporated into the proposed budget. Contingency is used for unforeseen or unplanned expenditures which may become necessary during the budget process.

The Personal Services category reflects wages, benefits and equipment for four-command staff, one administrative support staff, twenty-six line fire/EMS positions, two EMS only positions, and up to five seasonal wildland firefighter positions.

We received a Wildland Capacity Staffing Grant in the amount of \$35,000 at the end of FY 24/25 which will be spent in FY 25/26 to provide additional funding to “staff up” during periods of wildland severity. The revenue received through the wildland capacity grant, apprenticeship grant and wildland mitigation grant, as well as the associated appropriations have been incorporated into this budget proposal.

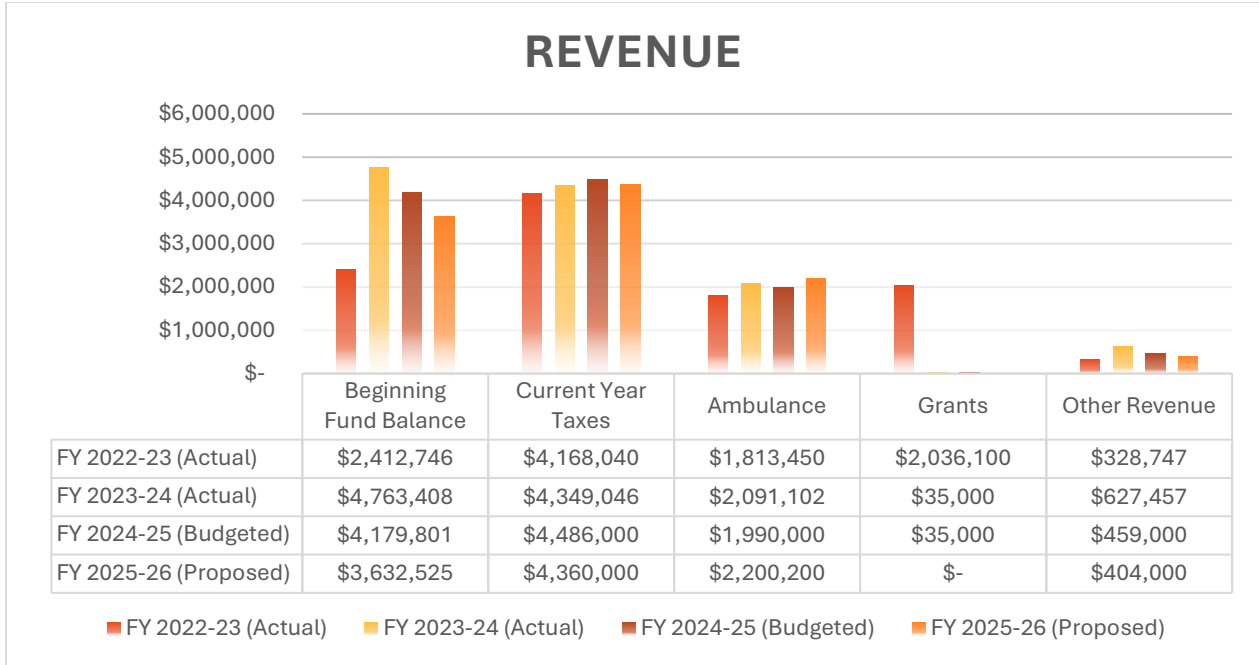


Figure 1 Chart of Revenue by Category

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

PERSONAL SERVICES

Budget Proposal: \$6,736,622

GENERAL FUND MATERIALS & SERVICES

Budget Proposal: \$1,646,981

GENERAL FUND CAPITAL OUTLAY

Budget Proposal: \$25,015

RESERVE FUND TRANSFERS

Budget Proposal: \$553,800

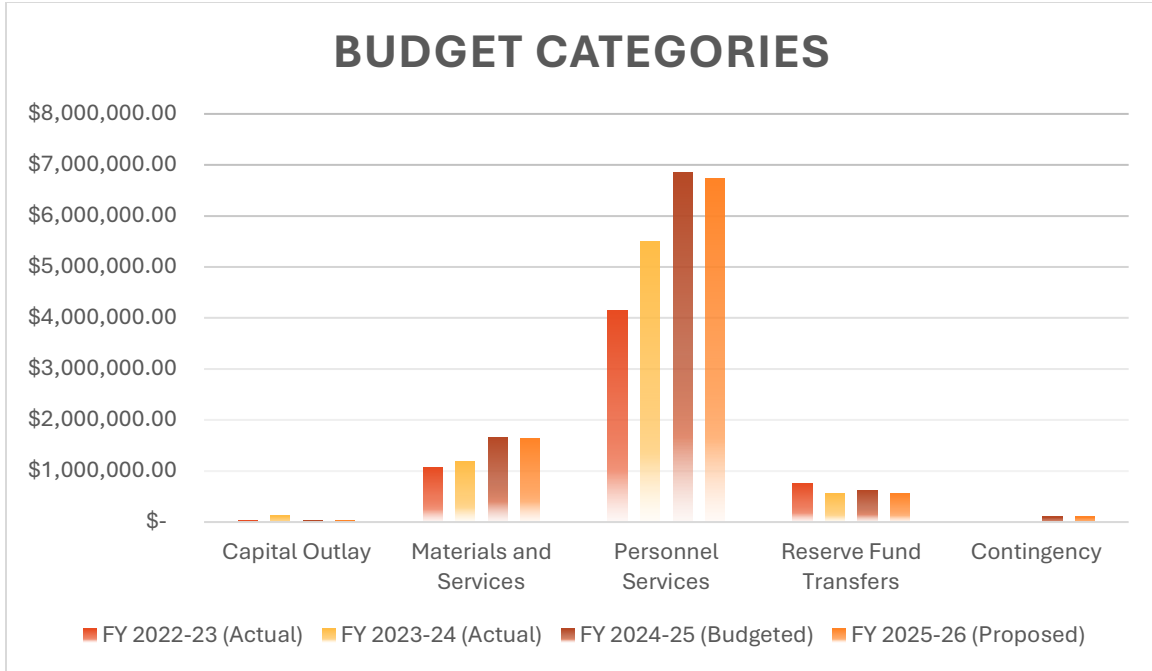


Figure 2 General Fund Category Bar Chart

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 on annual project requirements.

FUND	REQ.	PLAN TIME
Apparatus Reserve	\$446,000	Over 20 Years
Building Reserve	\$40,000	Over 15 Years
FF Equipment Reserve	\$61,000	Over 15 Years
Training Reserve	\$0	Over 40 Years
Technical Rescue Reserve	\$4,000	Over 15 Years
Retirement Liability Reserve	\$0	Tx. based on ret. liability
Stacker Butte Fund	\$2,800	Rental fee payment
Total Transfer Requirements	\$553,800	

SPECIAL FUNDS

Stacker Butte, Training, and Fire Med are special funds established for managing the appropriations associated with the Stacker Butte radio site and the Fire Med subscription program, and training program revenue and expenses including debt service to the Training Tower Loan.



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 Life flight 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 has negotiated a new 20-year 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 is currently in the process of renewal now that the Consortium's lease has been finalized. All agencies rely heavily on this site for effective radio coverage and communications.

The Training Fund supports revenue generated by Enterprise Zone payments made from the City of The Dalles to the Fire District. This project was established by agreement and is in place to support payments for the training tower project. Additionally, the Fire District's annual conference generates expenditure and revenue for training related expenses.

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 \$346,669 for FY 2025-26. The District will budget \$346,669 in estimated taxes to be received, \$6,300 in prior year taxes and \$3,000 in interest earned for the debt service fund. The total principal payment obligation for the proposed FY 2025-26 budget will amount to \$255,000. The total interest expense payment obligation will amount to \$67,402. The ending fund balance will amount to \$116,081.

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 2024-25 budget will amount to \$53,934. The total interest expense payment obligation for the Debt Service Fund will



amount to \$5,462. Contingent revenue of \$21,469 will be reserved for any unforeseen expenses.

The proposed budget for FY 2025-26 reflects the District's commitment to provide high-quality fire and emergency medical services to the community, while also ensuring fiscal responsibility and accountability. The budget supports the District's vision to be a leader in fire and emergency medical services, and its core values of professionalism, respect integrity, duty, and engagement. The District appreciates the support and collaboration of the Board of Directors, Civil Service Commissioners, our members, and the community in advancing its mission and goals.

BUDGET CALENDAR

Date	Action
December 16, 2024	Appoint Budget Officer
December 2024 – February 2025	Commence Preparation of Proposed Budget
April 23, 2025	Publish Notice of Budget Committee Meeting (Chronicle & MCFR Website)
May 20, 2025	Budget Committee Meets to Consider and Approve Proposed Budget
June 4, 2025	Publish Notice of Hearing and Summary
June 16, 2025	Hold Budget Hearing
June 16, 2025	Adopt Budget, Make Appropriations
July 15, 2025	Submit Budget to County Assessor

Figure 3 Budget Calendar

BUDGET COMMITTEE TERMS

BUDGET COMMITTEE MEMBERS	TERM
John Willer	2024-25, 2025-26, 2026-27
Jared Sawyer	2025-26, 2026-27, 2027-28
Michael Hamilton	2024-25, 2025-26, 2026-27
Kiel Nairns	2025-26, 2026-27, 2027-28
Tom Ashmore	2025-26, 2026-27, 2027-28

Figure 4 Budget Committee Members and Terms

BOARD OF DIRECTORS TERMS

BOARD OF DIRECTORS	TERM
Diana Bailey	2023-2027
Walter Denstedt	2023-2027
Dick Schaffeld	2023-2027
David Jacobs	2021-2025
Cory Case	2021-2025

Figure 5 Board of Directors and Terms



GENERAL FUND SUMMARY

GENERAL FUND RESOURCES AND REQUIREMENTS

The General Fund sees most of the activity throughout the Fiscal Year. This fund has revenue and expenditure lines. Expenditures are broken down into five categories

- Personnel Services (Administrative and Public Safety)
- Materials and Services
- Capital Expenditures
- Interfund Transfers
- Contingency

To have a “Balanced Budget”, the beginning fund balance plus revenue must match the expenditures plus the ending fund balance. Figure 4 shows the balanced budget proposal by category.

Revenue		Proposed
2025-2026 Tax Base		4,360,000
Net Estimated Current Year Tax Revenue		4,360,000
Other Revenue 2025-2026:		
2024-2025 Carry-over	(Apprenticeship/CRR Mitigation Grant program funds incorporated within this BFB are restricted for these programs only).	3,632,525
Prior Year Taxes		130,000
Interest Income		120,000
Ambulance Income (Adjusted)		1,700,000
Ambulance GEMT		500,200
Fire Protection Agreements		10,000
Miscellaneous Revenue		139,000
Transfer from FireMed		5,000
Transfer from Retirement Liability Fund		-
Grant Proceeds		-
Total Other Revenue		6,236,725
Total Revenue All Sources		10,596,725
Expenditures		
Personal Services		6,736,622
Materials and Services		1,646,981
Capital Outlay		25,015
Equipment Reserve Transfer		446,000
Building Reserve Transfer		40,000
Training Reserve Transfer		-
Technical Rescue Reserve Transfer		4,000
Stacker Butte Transfer		2,800
Firefighting Reserve Transfer		61,000
Retirement Liability Transfer		-
Total Expenditures and Transfers		8,962,418
Contingency		100,000
Total Expenditures and Contingency		9,062,418
Ending Fund Balance and Carry-over to fiscal year 2026-2027	(Apprenticeship/CRR Mitigation Grant program funds incorporated within this BFB are restricted for these programs only).	1,534,307
Total Appropriations		10,596,725

Figure 6 General Fund Summary of Revenue and Expenditures by Category



PERSONNEL SERVICES

Personnel Services are broken down into two categories, Administrative and Public Safety and detailed in LB 31 forms. This proposal includes:

- reducing an Assistant Fire Chief position for the 2025-26 Fiscal Year
- add 1 Financial Services Manager
- Includes wage increases established in the Collective Bargaining Agreement July 1, 2025 through June 30, 2029
- retains 26 Dual Role Firefighter Positions. During FY 2024-25 FY, 3 firefighter positions were changed to Lieutenant positions to provide greater depth of leadership coverage and establish crews to move to a 3-company operational model in FY 2025-26
- retains 2 EMS single Role positions, all budgeted for Paramedic wage scales.
- A wildland fire season crew budgeted for 5 positions (2 at the Engine Boss level) to respond to wildfires and conduct mitigation work (2.5 FTE). Last year, 6 positions were budgeted
- Retains 5 apprentice positions reduced by 1. The apprenticeship program is funded through an initial 1.5-Million-dollar grant from the Oregon State Fire Marshal's Office in 2023. It was slated to support 6 positions for a two-year program. Through the success of hiring apprentices before completion, we have some vacancy savings to support 5 new apprentices for the next two years.
- Personnel service (Admin and Public Safety combined) is decreased by 1.6% Year-over -Year

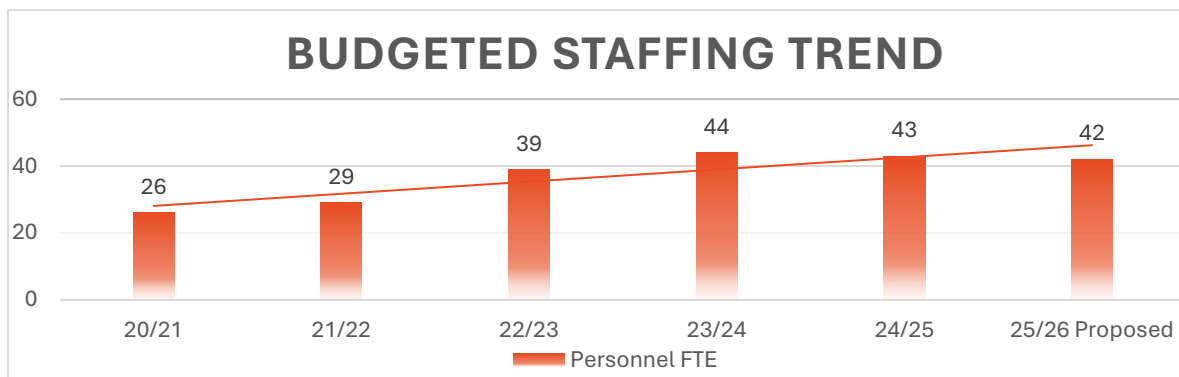


Figure 7 Budget Staffing by Fiscal Year



2022-2023 Actual		2023-2024 Actual		2024-2025 Adopted		Personnel Services		2025-2026 Proposed		2025-2026 Approved		2025-2026 Adopted	
						Description							
						Personnel Wages							
149,542	165,942	173,421	Fire Chief: 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. Supervises and evaluates staff, and maintains departmental efficiency and effectiveness.	175,776									
0	153,437	160,352	Assistant Fire Chief: Operations: The Assistant Fire Chief is second in command of the Fire District and oversees the Operations, Training and Prevention Divisions. The Assistant Chief Assists in coordinating assigned activities with other outside agencies; and provides highly responsible and complex executive level support to the Fire Chief as a member of the Fire Chief's management team.	0									
0	0	446,281	Division Chief: The Division Chief classification directs, manages, supervised and coordinates the activities and operations of an assigned division and serves operationally as a Duty Chief in charge of emergency response on their assigned shift. (3 FTE's Operations, Training, and Fire Marshal)	461,165									
140,316	134,679	0	Division Chief: Training and Operations - Transitioned to A/C classification	0									
135,639	150,514	0	Division Chief: Fire Prevention and Public Education - (Incorporated into D/C line above)	0									
135,639	150,186	0	Division Chief: Training/Volunteer Recruitment and Retention - FEMA Funded - (Incorporated into D/C line above)	0									
40,706	0	0	Division Chief: Operations/Admin Support - (Incorporated into D/C line above)	0									
0	0	0	Administrative Assistant: Position eliminated due to Office re-structuring FY 13-14	0									
0	0	0	Finance Manager: Position added in lieu of ending contract with City of The Dalles for Financial Services	123,344									
56,619	63,626	69,814	Office Manager: 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.	72,882									
0	0	0	Data Entry Clerk / Receptionist: 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	29,622	81,320	Vacation Accrual: Cashout upon retirement.	0									
0	0	31,815	S/L Accrual: Cashout upon retirement.	0									
294,641	344,565	361,600	Captain: 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. Wage includes base, education, EMT and Paramedic incentives. (3 - FTE's)	374,000									
211,609	285,583	312,500	Lieutenant: 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. Wage includes base, education, EMT and paramedic incentives. (6 - FTE's)	670,000									
968,180	1,447,356	2,114,100	Firefighter: 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. (17 - DR FF FTE's, 5 Apprentice FTE's, and 2.5 - WL FF FTE's)	1,932,500									
177,256	161,426	135,000	Single Role EMS: This position responds to calls for basic and advanced life support emergency medical services. (2 - SR EMS FTE's)	139,500									
2,310,147	3,086,936	3,886,203	TOTAL PERSONNEL WAGES	3,949,167									



2022-2023		2023-2024	2024-2025	Programs and Benefits		2025-2026	2025-2026	2025-2026
Actual	Actual	Actual	Adopted			Proposed	Approved	Adopted
15,086	13,307	21,250		Volunteer Program/Employee Recognition: Covers costs associated with the annual awards banquet, Christmas party, summer picnic, 501(c)(3) non-profit status for Ft. Dalles Fire Fund, Project ELFF, and other program support.		20,750		
1,930	270	0		Volunteer Reimbursement: Covers the costs associated with reimbursement of volunteer/student volunteer members for their participation in shiftwork, callback, transfers, standby, and incident response.		0		
37,527	30,172	47,195		Uniforms: Uniforms, badges, boots, name tags for District staff and Volunteers.		40,960		
44,984	56,563	89,039		Holiday: Per Union contract, accrued holiday time used or taken in cash.		74,068		
118,570	101,916	96,075		Overtime - Sick: Overtime paid to career staff called in to work for sick employees when number of on-duty personnel drops below minimum manning standards.		96,075		
35,551	66,266	71,538		Overtime - Fire: 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.		57,676		
71,325	139,607	53,500		Overtime - Ambulance: All EMS related overtime (excluding training), including call-back to meet minimum manning standards. Paid at time and 1/2 with two hour minimum.		70,000		
0	18,302	32,025		Overtime - Technical Rescue: Training overtime for Technical Rescue. More training planned for this year.		33,640		
41,636	49,285	64,284		Overtime - Training: Overtime paid to career personnel for required training.		74,191		
83,329	61,206	80,200		Overtime - Other: Fire pre-planning, Safety Committee, Shift Officer's meeting, Apparatus Committee, Staff meetings and District projects, Backfill of personnel to maintain minimum staffing.		50,000		
10,946	29,386	9,500		Ambulance Stand-By: Implemented 2007-2008 Budget Year to enable District to staff more Portland Transfers		14,000		
63,148	83,573	73,306		Overtime - FLSA (Fair Labor Standards Act): 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.		80,450		
479,648	719,524	909,975		Retirement: PERS Participation. District discontinue of payment of Employee 6% IAP portion for Public Safety personnel with trade off for pay increase in wages for FY 25/26. Administrative personnel remained status quo without in kind change.		743,082		
46,244	56,594	72,392		PEHP (Retiree Medical Savings Account): Per Union contract, District contributes 5% of base pay plus incentives for each employee for the purpose of purchasing post employment health insurance. (increase to from 2% to 5% and reduce defined contribution in kind)		136,164		
60,437	87,994	89,750		Workers Compensation: Premium includes coverage for career staff, administration, volunteers and board members.		122,000		
20,328	11,963	21,520		Life Insurance: Term life and dependent life insurance for career staff, administration and volunteers as required by law and union contract.		21,088		
491,414	621,050	766,062		Health Insurance: 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.		858,451		
32,868	28,069	61,100		Occupational Healthcare: 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.		48,480		
17,068	20,878	31,994		Long Term Disability: Group long term disability insurance covering all full-time paid staff.		33,200		
39,289	52,113	67,274		Medicare: 1.45% of total wages, including overtime, as required by law.		66,523		
112,859	175,716	179,131		Defined Contribution: Contractual District contributions for line staff and new hires while they serve required PERS waiting period. Also includes contributions paid by the District for Administrative personnel.		118,659		
1,954	7,525	11,300		Payroll Expenses: Social Security 6.2% for Temporary Employees.		10,000		
162	0	0		Unemployment Expense		0		
0	79,181	79,181		Vacation: Costs associated with use of vacation accrual, retirement cash-out or VEBA contribution.		0		
0	5,718	0		Funeral Leave		0		
0	0	12,500		Sick Leave Used: Costs associated with retirement cashout or VEBA contribution.		0		
6,025	13,764	18,083		PLO: Costs associated with Paid Leave Oregon (.04% of payroll).		17,998		
1,832,328	2,450,761	2,958,174		TOTAL PROGRAMS & BENEFITS		2,787,455		
4,142,475	5,537,700	6,844,377		TOTAL PERSONAL SERVICES		6,736,622		



MATERIALS AND SERVICES

General Fund Materials and Services						
	2023-24 Actual	2024-25 Adopted	Description	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2022-2023 Actual	79,328	106,466	General Insurance: Buildings, apparatus, business personal property and liability. Excess liability coverage of \$10,000,000. Public officials bond.	115,000		
	7,447	7,000	Advertising, Publications: Fire District Program Marketing, Project ELFF, budget and other public notices.	6,500		
	28,267	45,290	Dues, Subscriptions: Annual subscriptions for Fire, EMS, Occupational Health related publications and computer applications. 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.	55,925		
	7,213	4,850	Elections: Certification of Board Member Election - 2 positions up for election.	0		
	28,821	36,778	Office Expense: Paper and pre-printed forms (letterhead, envelopes, time sheets, purchase orders, etc.). General office supplies for all District activities and software updates.	55,640		
	2,432	1,600	Office Equipment Maintenance: Copier maintenance agreement.	2,608		
	7,419	600	Office Equipment Lease: Lease / Stamp Printer	810		
	3,032	3,500	Bank Charges: Local Government Investment Pool (LGIP), Online Banking, ACH, eBay / PayPal Fees as well as other associated fees.	2,500		
	2,688	4,000	Janitorial Supplies: General cleaning supplies and paper products for both stations.	4,000		
	1,511	2,500	Residence Supplies: Small Kitchen appliances / utensils - both Stations.	2,600		
	65,725	70,500	Gas and Diesel: For all Fire and EMS apparatus and equipment.	65,000		
	15,529	18,850	Tires and Batteries: Apparatus tires and batteries replacement as needed.	15,700		



General Fund Materials and Services Continued						
2022-2023 Actual	2023-24 Actual	2024-25 Adopted	Description	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
58,043	52,695	40,000	Equipment Maintenance: Medic and fire apparatus parts, repair and general maintenance. Station generator annual maintenance.	45,000		
3,970	3,505	4,450	Communication Repair: Radio batteries, parts and labor costs for repair and maintenance of all portable radios and pagers.	9,915		
928	1,947	2,300	Small Equipment Maintenance, Shop Supplies: Repair, maintenance and replacement of small equipment. General shop supplies (cleaning fluids, shop rags, hardware).	3,450		
2,167	5,602	9,250	Fire Equipment Maintenance: 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.	10,980		
7,278	6,346	12,080	EMS Equipment Maintenance: 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.	11,272		
9,219	6,262	15,975	Equipment Testing: 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, Posichcek 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.	11,375		
142,472	169,997	191,218	Ambulance Billing Expense: Billing services fees. GEMT FFS/CCO reimbursement program contract reports, payments, and fees.	193,500		
21,805	21,830	29,740	Audit, Budget: Annual audit services, preparation of financial statements, and state audit filing fee.	29,740		
31,980	18,243	72,800	Legal Services: Contract review, legal advice and research, Board meetings, legal defense, contract bargaining, review and interpretation, dispute res., mediation, arbitration, document/policy review.	56,500		
128,632	179,374	140,297	Professional Services: Wasco County GIS, computer network IT, ERS/ESO contract fee, web domain, website hosting, financial services contract, examinations/backgrounds, other professional services.	181,051		
4,175	3,017	4,000	Water: Station 1, Station 2.	4,000		
14,112	12,324	15,000	Natural Gas: Station 1, Station 2 and storage building.	16,000		
13,896	12,494	14,500	Electricity: Station 1, Station 2 and storage building.	16,100		
23,279	19,837	23,112	Telephone: Local and long distance service, Gorge Networks, First Net lines, Net Motion VPN, US Cellular cell phone service; both stations.	22,512		
3,399	3,399	4,000	Sewer: Station 1, Station 2.	3,700		



General Fund Materials and Services Continued						
2022-2023 Actual	2023-24 Actual	2024-25 Adopted	Description	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
5,026	6,682	6,780	Garbage: EMS hazardous waste removal and bi-monthly garbage service for both stations.	6,780		
5,861	6,281	5,380	EMS Training Supplies: Target Solutions Online Training, maintenance training, CPR Cards as well as other associated supplies.	880		
2,806	4,822	6050	EMS Dues: Ambulance and ambulance service licenses, CLEA lab license, EMT, AEMT, Intermediate and Paramedic recertification fees as necessary.	1775		
6,000	12,500	24,500	Physician Advisor: 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.	24,500		
8,400	9,639	3,300	Ambulance Expense - Transport: Meal costs for District EMS staff transporting patients to Portland hospitals.	7,000		
84,931	89,290	95,000	Ambulance Expendable Supplies: Disposable items, medications and supplies used in patient care.	73,000		
3,117	8,287	4,015	Ambulance Non Expendable Supplies: Cot batteries, Airway bags, med boxes, trauma bags, and other non-expendable supplies.	2,525		
297	541	1,500	Hazardous Materials: Absorbent and cache supplies	1,500		
27,217	11,458	11,950	Firefighting Supplies - Tools / Equip. Wildland hose, wildland hand tools, hose supplies, firefighting supplies, Class A & AFFF foam, Apprentice FF equipment, etc.	14,200		
20,251	25,721	28,618	Firefighting Supplies - PPE Wildland equipment - helmets, helmet shrouds, goggles, gloves, boots, clothing, headlamps, fire shelters, radio harnesses, nozzles, mitigation tools, hand tools, appliances, digital weather equipment, chainsaw chain, etc.. Structural equipment - protective hoods, turnout boots, spanner wrenches, flashlights, turnout bags, structural helmets, saw blades, halvyard rope, power tool batteries, etc.	26,614		
12,920	12,952	14,600	Fire Prevention Supplies: 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.	14,940		
4,739	8,870	23,850	Public Education: 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.	27,150		
11,600	10,587	12,275	Fire Training Supplies: 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. Lumber, liquid smoke, hardware, propane tank rental, fuel and other miscellaneous supplies for training props.	12,275		
4,056	14,788	277,357	Fire Suppression & Mitigation Expense: Meal and fluid costs for firefighters engaged in active fire suppression; certain training sessions, and special meetings; mitigation grant contractor fees.	239,000		



General Fund Materials and Services Continued						
2022-2023 Actual	2023-24 Actual	2024-25 Adopted	Description	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2,501	2,547	6,900	Fire Board Meals and Lodging: Oregon Fire District Directors Association (OFDDA) annual conference, Special Districts conference and Board of Directors special meetings.	6,900		
2,428	790	2,800	Fire Board Conference: Registrations costs for annual OFDDA and Special Districts conference.	2,800		
0	2,800	87,000	EMS Scholarships: EMS course costs associated with in-house training and licensing of District members to the Paramedic, EMT Intermediate and EMT Advanced levels.	34,000		
6,700	1,406	9,000	Voluntary Training - Bargaining Unit: Training, skills development and continuing education for District career staff. Includes tuition, transportation, meals and lodging.	9,000		
32,269	66,580	49,700	General Training - All : Refreshments for training, staff conferences/training meetings, lodging, officer level training, course instructors, DPSST fingerprints, SCBA tech. training, Zoll training, FF apprentice college tuition and supplies, other assigned or approved training.	42,780		
590	3,257	6,000	Voluntary Training - Administration: Training and continuing education for District administration over and above required training. Includes tuition, transportation, meals, lodging.	8,800		
18,539	33,080	0	Volunteers Training: No appropriated funds.	0		
19,501	9,828	21,946	Building Maintenance: Floors and carpet cleaning, general repair and maintenance for Station 1 and Station 2.	30,401		
7,523	7,702	7,000	Building Maintenance Agreements: Elevator, fire alarm and fire sprinkler maintenance contracts and testing. Elevator monitor agreement and inspections.	7,175		
3,105	3,320	3,500	Grounds Maintenance: 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.	3,800		
2,073	1,163	2,008	Postage and Shipping: Postage and postal meter lease. Delivery charges in-bound and out-bound.	2,008		
5,071	4,407	5,300	Miscellaneous Expense: Remembrances, get well, congratulations, thank you (cards, flowers, plants, etc.), shift calendars, meals and snacks for meetings, business cards, costs not related to a specific line.	6,300		
57,070	57,168	62,815	911 Services: Annual Wasco County Communications Agency (WCCA) contract	96,500		
845	504	3,000	Training Prop Maintenance: General repair and maintenance costs. Parts, supplies, tool, tower parts.	3,000		
1,070,203	1,189,201	1,662,800	TOTAL MATERIALS & SERVICES	1,646,981		



CAPITAL OUTLAY

General Fund Capital Outlay Summary						
2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	Description	2025-2026 Proposed	2025-2026 Approved	2025-2026 Adopted
18,750	79,680	8,050	Firefighting Equipment: Structural hose, Chainsaw, gas meters.	7,990		
11,200	3,936	18,025	Office Equipment: Computers & Monitors, Surface Pro Tablets and Accessories, Replacement Monitors, Desktop Computers and Keyboards, Surface Go Tablet, Accessories, and Replacement as needed.	7,025		
0		0	Station Equipment: No planned purchases.			
0		0	Ambulance Equipment: No planned purchases.			
10,125	5,730	5,525	Radio Equipment: Portable radios.	5,400		
0	33,661	0	Fire Training Equipment: No planned purchases.			
1,600		6,300	Public Ed/Prevention: Knox Box Key Secure Retainers and Mitigation Grant related signage	4,600		
0		0	Occupational Healthcare Equipment: No planned purchases.			
2,300		0	EMS: No planned purchases.			
43,975	123,007	37,900	Total Capital Outlay	25,015		



SPECIAL FUNDS SUMMARY

SPECIAL FUNDS SUMMARY						
2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	Debt Service Fund	2025-2026 Proposed	2025-2026 Approved	2025-2026 Adopted
57,117	84,043	92,343	Beginning Fund Balance	120,983		
13,598	11,965	6,300	Prior Year Taxes	6,300		
5,931	11,710	3,000	Interest Earned	3,000		
303,076	310,528	308,700	Current Year Taxes	308,700		
85,679	79,562	73,700	Interest Expense	67,402		
210,000	220,000	235,000	Bond Principal Payments	255,000		
0	0	500	Other Financing Sources: Bond Refinancing /Admin Expense	500		
0	0	0	Prior Period Adjustment			
84,043	118,683	101,143	Ending Fund Balance	116,081		

2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	FireMed Fund	2025-2026 Proposed	2025-2026 Approved	2025-2026 Adopted
74,563	73,840	39,140	Beginning Fund Balance	93,714		
6698	2579	1000	Interest Earned	1500		
0	0	0	Transfer from Other Funds	0		
42,825	40,348	41,000	FireMed Fees - Memberships	41,000		
0	0	0	FireMed Other Revenue: Marketing agreement with LifeFlight			
5,000	5,000	5,000	Transfers Out: Transferred to General Fund	5,000		
300	0	8,000	Materials and Services: Qtrly Licensing Fee, and Payments to Outside Agencies	8,000		
44,945	54,182	68,140	Planned Capital Outlay Purchases: Replacement of EMS equipment.	123,214		
73,840	57,584	0	Ending Fund Balance	0		

2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	Stacker Butte Fund	2025-2026 Proposed	2025-2026 Approved	2025-2026 Adopted
40,952	47,539	60,673	Beginning Fund Balance	54,554		
1012	2325	1000	Interest Earned	1000		
7,858	3,289	12,000	SB Consortium Utilities	12,000		
2,350	2,350	2,350	Transfer from General Fund	2,800		
22,164	18,496	23,468	Sub-lease and Rental Fees: USFS , Gorge Networks, ODOT, WSDOT, Klickitat County	32,330		
24,157	21,760	28,934	Materials and Services: Lease Agreement, Utilities and Maintenance	34,265		
2,640	0	38,000	Planned Capital Outlay Purchases: Building and Site Improvements (\$8,000), Battery Backup System Replacement - ODOT Partnership (\$30,000).	68,419		
0	0	0	Prior Period Adjustment			
47,539	52,238	32,557	Ending Fund Balance	0		



RESERVE FUNDS SUMMARY

2022-2023 Actual	2023-24 Actual	2024-25 Adopted	RESERVE FUNDS SUMMARY	2025-2026 Proposed	2025-2026 Approved	2025-2026 Adopted
			Apparatus Equipment Reserve Fund			
942,488	472,833	851,883	Beginning Fund Balance	1,139,766		
15,730	24,261	7,500	Interest Earned	8,500		
419,000	419,000	446,000	Transferred from Other Funds	446,000		
0	21,550	0	Sale of Equipment :	0		
0	0	0	FEMA Grant Proceeds	0		
904,384	70,869	1,305,383	Planned Capital Outlay Purchases: 2- ambulances (Total \$850,000). Other Appropriations: For use in the case of a major unforeseen emergency replacement or repairs (\$744,266).	1,594,266		
472,833	866,776	0	Ending Fund Balance	0		

Chart of 15 Year Equipment (Apparatus) Fund Projection

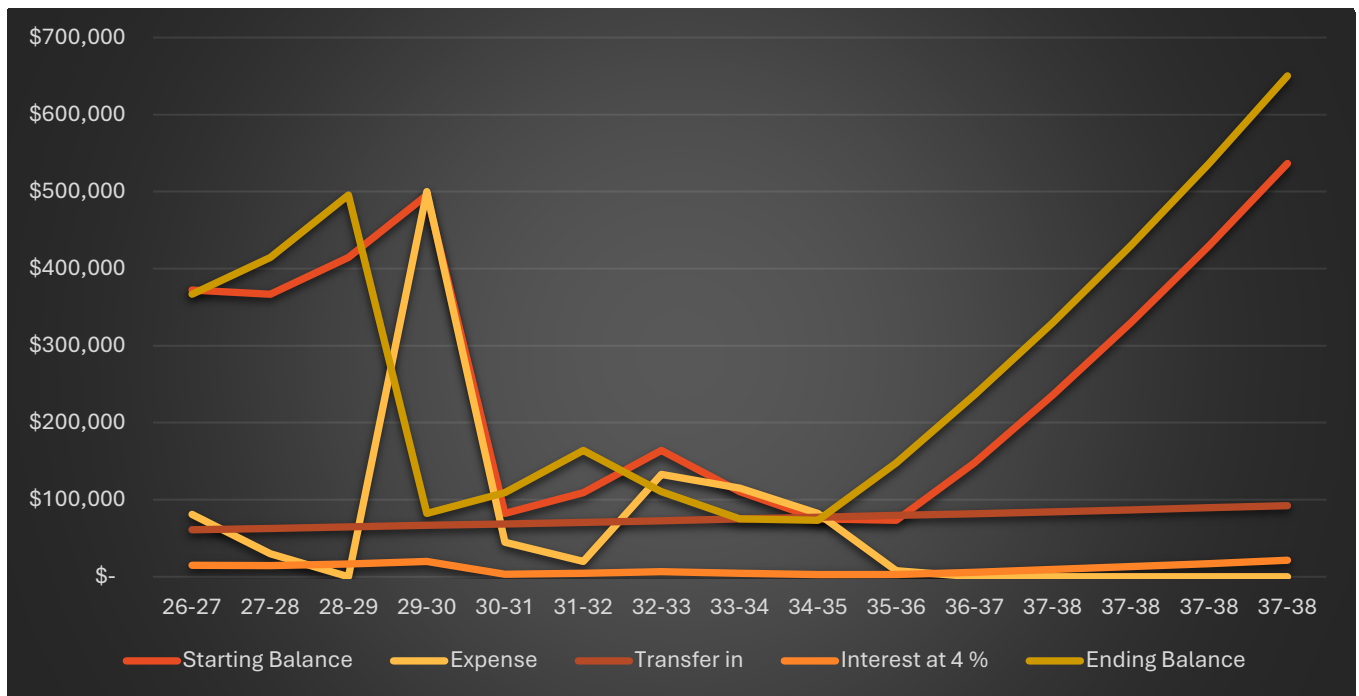


Figure 8 Equipment (Apparatus) Fund 15 Year Projection



2022-2023 Actual	2023-24 Actual	2024-25 Adopted	Building Reserve Fund	2025-2026 Proposed	2025-2026 Approved	2025-2026 Adopted
85,099	304,288	301,788	Beginning Fund Balance	290,699		
2,985	13,961	8,500	Interest Earned	8,500		
0	0	0	Enterprise Zone Fee Revenue	0		
7,500	0	0	Grant / Other Revenue	0		
262,500	42,500	40,000	Transferred from Other Funds	40,000		
53,795	60,150	350,288	Planned Capital Outlay Purchases: Watchroom, and conference rooms reconfigure at Station 1, appliance replacement as needed, replacement of workout equipment, Station 1 gutter replacement, purchase of lot for a new fire station - contingent on station location analysis and property availability (\$335,150). Other Appropriations: For use in the case of a major unforeseen emergency replacement or repairs. (\$21,799).	339,199		
304,288	300,599	0	Ending Fund Balance	0		

Chart of 15 Year Building Fund Projection

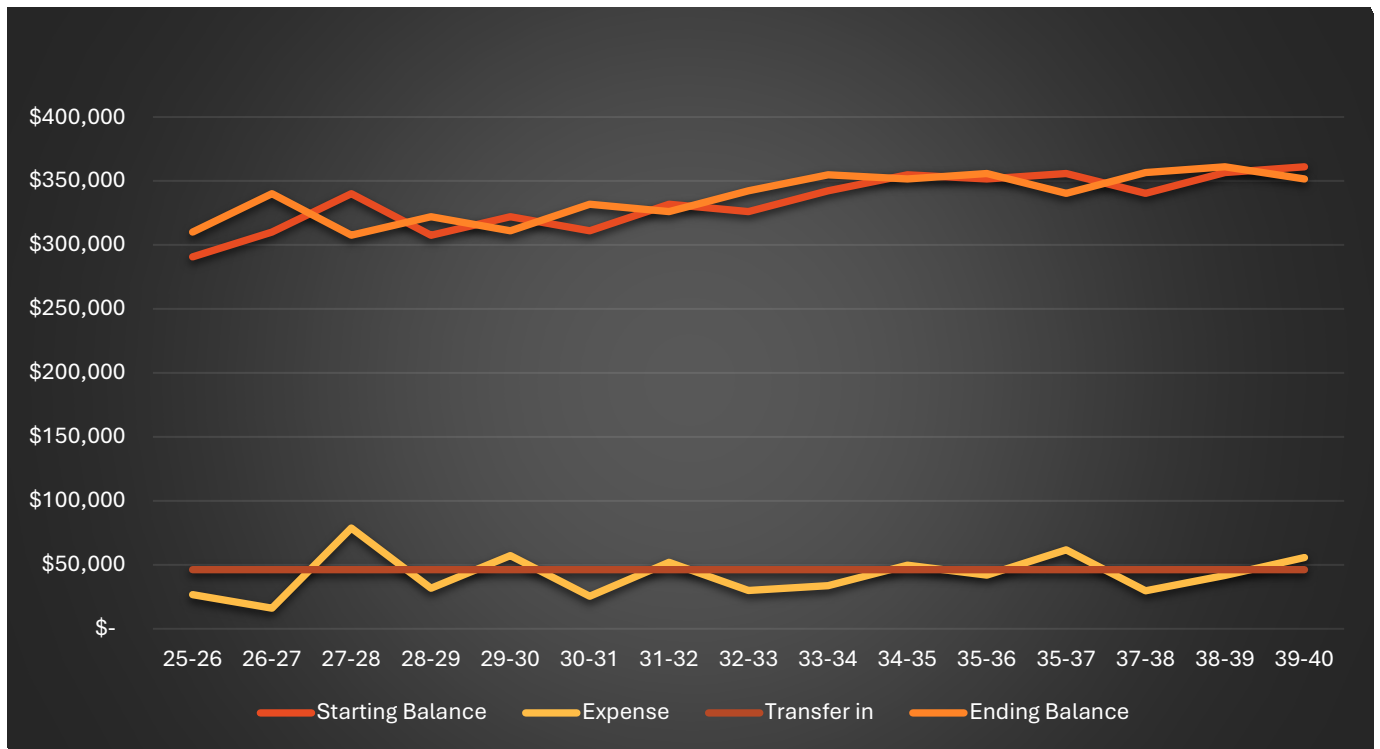


Figure 9 Building Fund 15 Year Projection



2022-2023 Actual	2023-24 Actual	2024-25 Adopted	Training Reserve Fund	2025-2026 Proposed	2025-2026 Approved	2025-2026 Adopted
162,826	137,962	129,365	Beginning Fund Balance	132,949		
3,630	7,644	2,000	Interest Earned	4,000		
29,987	35,100	40,000	Training Reserve Income - Classes	43,000		
56,000	56,000	56,000	Training Reserve Other Income	56,000		
0	0	5,000	Transferred from Other Funds	0		
0	0	0	Insurance Recovery	0		
0	0	0	Training Tower Loan Proceeds	0		
47,117	0	116,969	Planned Capital Outlay Purchases: Rescue Randy, bleachers, and sun shade roof addition to training tower (\$55,500). Other Appropriations: For use in the case of a major unforeseen emergency replacement or repairs. (\$62,949).	118,449		
8,008	33,109	56,000	Training Reserve Materials and Services: Contracted instructors for training hosted at Fire District, training prop parts and repairs, training conference materials, truck chauffer course.	58,000		
51,829	52,871	53,934	Training Tower Loan Principal	55,100		
7,526	6,481	5,462	Training Tower Loan Interest	4,400		
137,963	144,245	0	Ending Fund Balance	0		

Chart of 15 Year Training Fund Projection

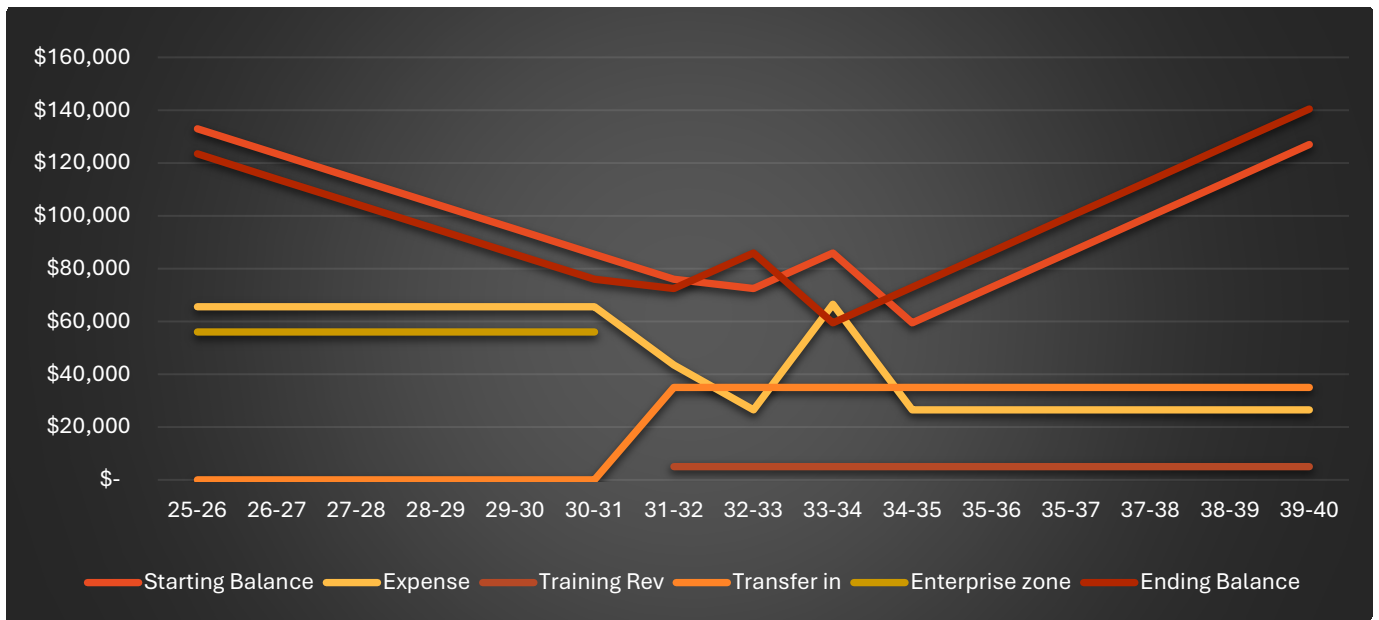


Figure 10 Training Fund 15 Year Projection



2022-2023 Actual	2023-24 Actual	2024-25 Adopted	Technical Rescue Reserve Fund	2025-2026 Proposed	2025-2026 Approved	2025-2026 Adopted
59,693	61,652	62,362	Beginning Fund Balance	50,818		
1,465	2,849	1,000	Interest Earned	1,000		
0	0	0	Grant / Other Revenue	0		
3,710	0	4,000	Transferred from Other Funds	4,000		
0	3,191	13,740	Materials and Services: Harnesses, anchor straps, pulleys, rope bags, helmets, hardware for RAT bags, rope for RAT bags.	16,734		
3,216	6,493	53,622	Planned Capital Outlay Purchases : No foreseen projects. Other Appropriations: For use in the case of a major unforeseen emergency replacement or repairs. (\$39,084).	39,084		
61,652	54,818	0	Ending Fund Balance	0		

Chart of 15 Year Technical Rescue Fund Projection

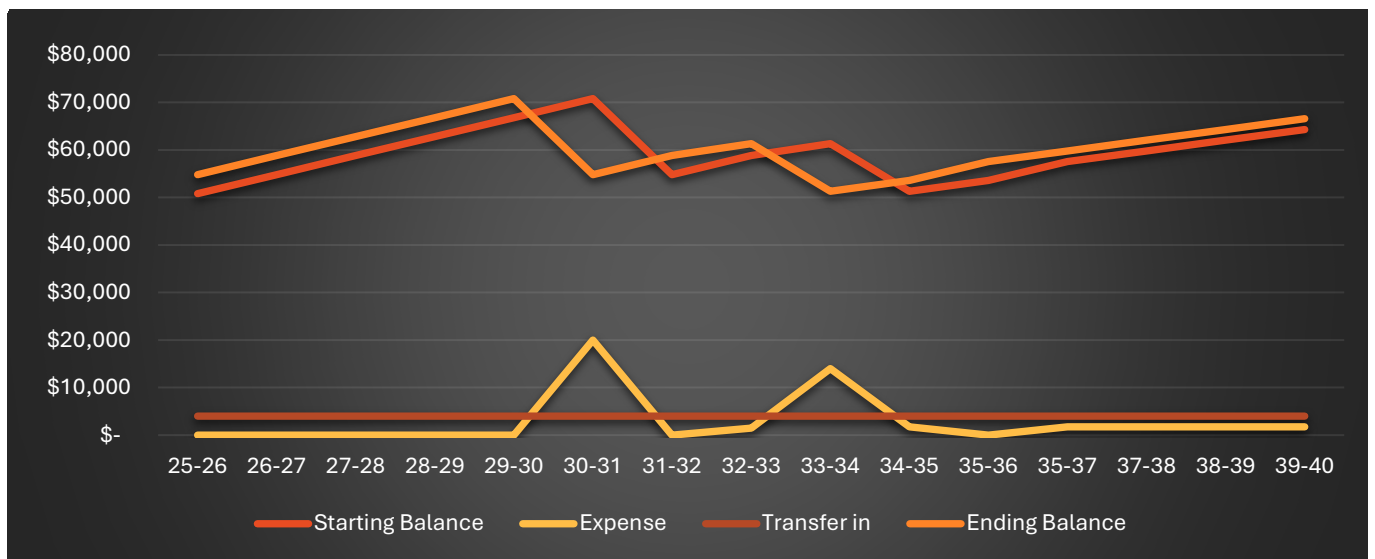


Figure 11 Technical Rescue Fund 15 Year Projection



2022-2023 Actual	2023-24 Actual	2024-25 Adopted	Firefighting Equipment Reserve Fund	2025-2026 Proposed	2025-2026 Approved	2025-2026 Adopted
320,959	350,115	356,115	Beginning Fund Balance	372,000		
7,673	15,430	8,500	Interest Earned	8,500		
57,000	57,000	61,000	Transferred from Other Funds	61,000		
0	0	0	FEMA Grant Proceeds: None	0		
0	0	0	Grant Matching Funds: None	0		
27,717	62,301	375,615	Planned Capital Outlay Purchases: Structural turnouts, CAD Equipment Project, scene cameras for engines, and SCBA fill station (\$116,600). Other Appropriations: For use in the case of a major unforeseen emergency replacement or repairs. (\$274,900).	391,500		
7,800	0	50,000	FF Equipment/Suppression Expense - MS: Contractor Expenses	50,000		
350,115	360,245	0	Ending Fund Balance	0		

Chart of 15 Year Firefighting Equipment Fund Projection

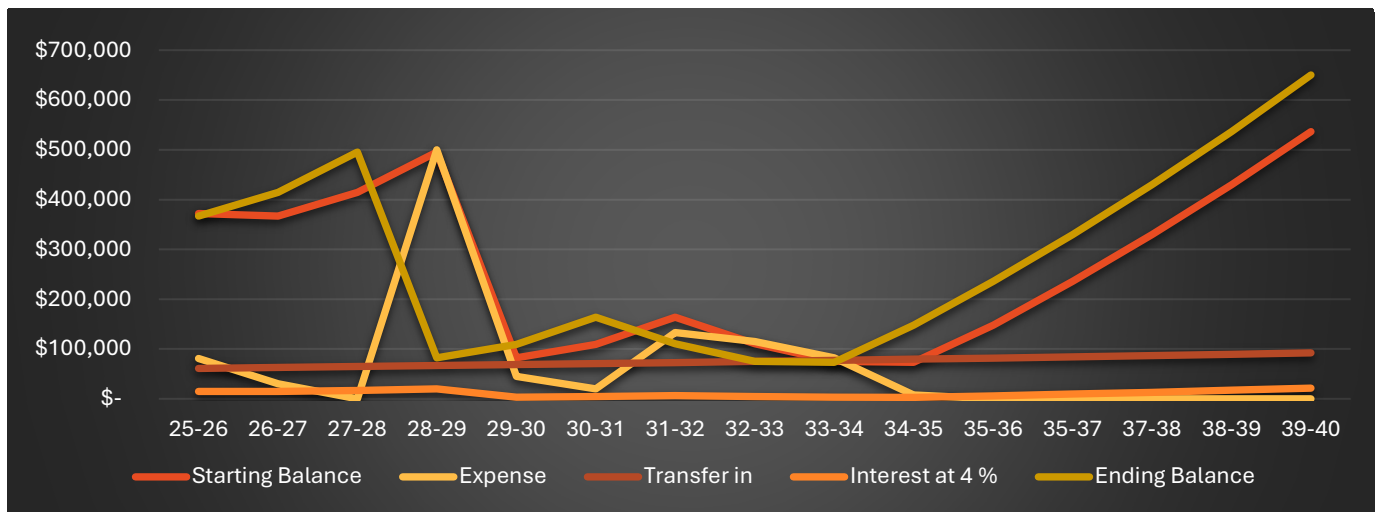


Figure 12 Firefighting Equipment Fund 15 Year Projection

2022-2023 Actual	2023-24 Actual	2024-25 Adopted	Retirement Liability Fund	2025-2026 Proposed	2025-2026 Approved	2025-2026 Adopted
109,333	117,096	120,696	Beginning Fund Balance	55,154		
2,763	5,767	3,000	Interest Earned	3,000		
5,000	40,600	70,000	Transferred from Other Funds	0		
0	0	0	Retirement Expense Appropriation	0		
0	30,000	153,200	Transfer to GF : No expected retirements in FY 2025-26.	0		
117,096	133,464	40,496	Ending Fund Balance	58,154		



APPENDIX A- GENERAL FUND LB FORMS

GENERAL FUND LB FORMS

FORM									
LB-20				RESOURCES					
				General Fund					
				(Fund)		Mid-Columbia Fire and Rescue			
						(Name of Municipal Corporation)			
Historical Data						Budget for Next Year 2025-2026			
Actual			Adopted Budget						
Second Preceding Year 2022-23	First Preceding Year 2023-24	Adopted Budget This Year Year 2024-25	RESOURCE DESCRIPTION			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	\$ 2,412,746	\$ 4,763,408	\$ 4,179,801	1	Available cash on hand* (cash basis) or	\$ 3,632,525		1	
2				2	Net working capital (accrual basis)			2	
3	\$ 160,776	\$ 154,939	\$ 130,000	3	Previously levied taxes estimated to be received	\$ 130,000		3	
4	\$ 100,102	\$ 248,925	\$ 120,000	4	Interest	\$ 120,000		4	
5	\$ 2,036,100	\$ 35,000	\$ 35,000	5	Grant	\$ -		5	
6	\$ 62,869	\$ 188,593	\$ 84,000	6	Micellaneous Income	\$ 139,000		6	
7	\$ 1,604,131	\$ 1,687,226	\$ 1,490,000	7	Ambulance Service Income	\$ 1,700,000		7	
8	\$ 209,319	\$ 403,876	\$ 500,200	8	Ambulance Revenue GEMT	\$ 500,200		8	
9	\$ -	\$ -	\$ 10,000	9	Fire Protection Agreements	\$ 10,000		9	
10	\$ -	\$ -	\$ -	10	Sale of Surplus Property	\$ -		10	
11	\$ 5,000	\$ 5,000	\$ 5,000	11	Transfer from Fire Med	\$ 5,000		11	
12	\$ -	\$ 30,000	\$ 110,000	12	Transfer from Retirement Liability	\$ -		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	\$ 6,591,043	\$ 7,516,967	\$ 6,664,001	29	Total resources, except taxes to be levied	\$ 6,236,725	\$ -	\$ -	
30			\$ 4,486,000	30	Taxes estimated to be received	\$ 4,360,000			
31	\$ 4,168,040	\$ 4,349,046		31	Taxes collected in year levied				
32	\$ 10,759,083	\$ 11,866,013	\$ 11,150,001	32	TOTAL RESOURCES	\$ 10,596,725	\$ -	\$ -	

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

Figure 13 General Fund LB 20 Revenue



REQUIREMENTS SUMMARY							
FORM		ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY					
LB-30		General Fund					
		(name of fund)					
Historical Data			REQUIREMENTS FOR: Public Safety	Budget For Next Year 2025-26			
Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2022-23	First Preceding Year 2023-24	This Year 2024-25					
			1	PERSONNEL SERVICES			1
			2				2
			3				3
			4				4
			5				5
			6				6
			7				7
	3,161,977	4,267,572	5,438,880	8	TOTAL PERSONNEL SERVICES		5,460,513
	30.00	36.00	34.00	9	Total Full-Time Equivalent (FTE)		35.50
			10	MATERIALS AND SERVICES			10
			11				11
			12				12
			13				13
			14				14
			15				15
			16				16
			17				17
			18				18
			19				19
			20				20
			21				21
			22				22
			23				23
			24				24
			25				25
			26				26
	1,067,502	1,189,201	1,662,800	27	TOTAL MATERIALS AND SERVICES		1,646,981
			28	CAPITAL OUTLAY			28
			29				29
			30				30
			31				31
			32				32
			33				33
			34				34
	36,137	123,007	37,900	35	TOTAL CAPITAL OUTLAY		25,015
	4,265,616	5,579,780	7,139,580	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL		7,132,509



REQUIREMENTS SUMMARY									
FORM		NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM							
LB-30		Public Safety							
		(name of fund)							
Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next FY 2025-26				
Actual		Adopted Budget			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding FY Year 2022-23	First Preceding FY Year 2023-24	This Year FY 2024-25							
				1	PERSONNEL SERVICES NOT ALLOCATED				1
2				2					2
3				3					3
4	0	0	0	4	TOTAL PERSONNEL SERVICES	0			4
5				5	Total Full-Time Equivalent (FTE)				5
6				6	MATERIALS AND SERVICES NOT ALLOCATED				6
7				7					7
8				8					8
9	0	0	0	9	TOTAL MATERIALS AND SERVICES	0			9
10				10	CAPITAL OUTLAY NOT ALLOCATED				10
11				11					11
12				12					12
13	0	0	0	13	TOTAL CAPITAL OUTLAY	0			13
14				14	DEBT SERVICE				14
15				15					15
16				16					16
17	0	0	0	17	TOTAL DEBT SERVICE	0			17
18				18	SPECIAL PAYMENTS				18
19				19					19
20				20					20
21	0	0	0	21	TOTAL SPECIAL PAYMENTS	0			21
22				22	INTERFUND TRANSFERS				22
23	749,560	559,100	626,000	23	Transfer to Reserve Funds	551,000			23
24		2,350	2,350	24	Transfer to Special Funds	2,800			24
25				25					25
26				26					26
27				27					27
28	749,560	561,450	628,350	28	TOTAL INTERFUND TRANSFERS	553,800			28
29			100,000	29	OPERATING CONTINGENCY	100,000			29
30	749,560	561,450	728,350	30	Total Requirements NOT ALLOCATED	653,800			30
31	5,015,176	6,141,230	7,867,930	31	Total Requirements for ALL Org.Units/Programs within fund	7,132,509			31
32				32	Reserved for future expenditure				32
33	4,763,408	4,454,656		33	Ending balance (prior years)				33
34			1,876,574	34	UNAPPROPRIATED ENDING FUND BALANCE	1,534,307			34
35	10,528,144	10,595,886	10,472,854	35	TOTAL REQUIREMENTS	9,320,616			35

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Figure 14 General Fund LB 30 Public Safety Expense Summary



REQUIREMENTS SUMMARY						
FORM		ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY				
LB-30		General Fund				
		(name of fund)				
Historical Data			REQUIREMENTS FOR: Administration	Budget For Next Year 2025-26		
Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2022-23	First Preceding Year 2023-24	This Year 2024-25				
			PERSONNEL SERVICES			
1						
2						
3						
4						
5						
6						
7						
8	980,499	1,270,128	1,405,497	TOTAL PERSONNEL SERVICES	1,276,109	
9	5.25	6.00	6.00	Total Full-Time Equivalent (FTE)	6.00	
			MATERIALS AND SERVICES			
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27	0	0	0	TOTAL MATERIALS AND SERVICES	0	
			CAPITAL OUTLAY			
29						
30						
31						
32						
33						
34						
35	0	0	0	TOTAL CAPITAL OUTLAY	0	
36	980,499	1,270,128	1,405,497	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,276,109	

Figure 15 General Fund LB 30 Admin. Expense Summary



FORM				DETAILED REQUIREMENTS						
LB-31				General Fund						
				(Name of Fund)						
Historical Data				REQUIREMENTS FOR: Public Safety		Budget for Next Year 2025-2026				
Actual		Adopted Budget This Year Year 2024 - 25	Proposed by Budget Officer			Approved by Budget Committee	Adopted by Governing Body			
Second Preceding Year 2022 - 23	First Preceding Year 2023 - 24									
1			1	Object Classification	Detail				1	
2	294,641	344,565	361,600	2	Personnel Services	Captain (3-FTE)	374,000			2
3	211,609	285,583	312,500	3	Personnel Services	Lieutenant (6-FTE)	670,000			3
4	968,180	1,447,356	2,114,100	4	Personnel Services	Firefighter(22-FTE+2.5 FTE Wildland)	1,932,500			4
5	177,256	161,426	135,000	5	Personnel Services	Single Role EMS (2-FTE)	139,500			5
6	15,086	13,307	21,250	6	Personnel Services	Volunteer Program (employee Recog)	20,750			6
7	1,930	270	-	7	Personnel Services	Volunteer Reimbursement				7
8				8	Personnel Services	Cadet Program				8
9	33,624	25,578	42,195	9	Personnel Services	Uniforms	33,558			9
10	44,984	56,563	89,039	10	Personnel Services	Holiday	74,068			10
11	118,570	101,916	96,075	11	Personnel Services	Overtime-Sick	96,075			11
12	35,551	66,266	71,538	12	Personnel Services	Overtime-Fire	57,676			12
13	71,325	139,607	53,500	13	Personnel Services	Overtime-Ambulance	70,000			13
14	-	18,302	32,025	14	Personnel Services	Overtime-Technical Rescue	33,640			14
15	41,636	49,285	64,284	15	Personnel Services	Overtime-Training	74,191			15
16	83,329	61,206	80,200	16	Personnel Services	Overtime-Other	50,000			16
17	10,946	29,386	9,500	17	Personnel Services	Ambulance Stand-By	14,000			17
18	6,025	10,930	14,230	18	Personnel Services	PLO	14,665			18
19	63,148	83,573	73,306	19	Personnel Services	Overtime-FLSA	80,450			19
20	352,797	531,933	720,156	20	Personnel Services	Retirement	561,580			20
21	57,858	86,484	86,500	21	Personnel Services	Workers Compensation	117,000			21
22	18,453	10,767	19,520	22	Personnel Services	Life Insurance	17,788			22
23	366,342	478,484	619,712	23	Personnel Services	Health Insurance	698,367			23
24	30,709	24,397	54,350	24	Personnel Services	Occupational Healthcare	43,980			24
25	13,278	16,708	25,700	25	Personnel Services	Long Term Disability	26,200			25
26	29,751	41,116	54,525	26	Personnel Services	Medicare	54,025			26
27	80,838	128,977	129,700	27	Personnel Services	Defined Contribution	77,000			27
28	33,428	40,343	55,394	28	Personnel Services	PEHP Plan	119,500			28
29		5,718		29	Personnel Services	Funeral Leave				29
30	-		12,500	30	Personnel Services	Sick Leave Used				30
31	-		79,181	31	Personnel Services	Vacation				31
32	522	7,525	11,300	32	Personnel Services	Social Security-Payroll Expenses	10,000			32
33	162		-	33	Personnel Services	Unemployment				33
34				34	Total Full Time Equivalent (FTE)* : 33					34
35				35	Ending balance (prior years)					35
36				36	UNAPPROPRIATED ENDING FUND BALANCE					36
37	3,161,977	4,267,572	5,438,880	37	TOTAL REQUIREMENTS : Public Safety Personnel Services		5,460,513	-	-	37

Figure 16 General Fund Public Safety LB 31 Personnel Services Detail



FORM		DETAILED REQUIREMENTS									
LB-31											
		General Fund									
		(Name of Fund)									
Historical Data				REQUIREMENTS FOR: Administration			Budget for Next Year 2025 - 26				
Actual			Adopted Budget				Proposed by	Approved by	Adopted by		
Second Preceding Year 2022 - 23	First Preceding Year 2023 - 24	This Year Year 2024-25	Budget Officer				Budget Committee	Governing Body			
1			1	Object Classification	Detail				1		
2	149,542	165,942	173,421	2	Personnel Services	Fire Chief	175,776			2	
3	140,316	153,437	160,352	3	Personnel Services	Assistant Fire Chief	-			3	
4	40,706	134,679	446,281	4	Personnel Services	3 Division Chief (All at DC Rank in 24-25)	461,165			4	
5	135,639	150,514		5	Personnel Services	Division Chief: Prevention / Pub. Ed	-			5	
6	135,639	150,186		6	Personnel Services	Division Chief: Training	-			6	
7	56,619	63,626	69,814	7	Personnel Services	Office Manager / Admin Clerk	72,882			7	
8				8	Personnel Services	Finance / HR / Buisness	123,344			8	
9	3,903	4,594	5,000	9	Personnel Services	Uniforms	7,402			9	
10				10	Personnel Services	Sick Leave Redemption	-			10	
11	126,851	187,591	189,819	11	Personnel Services	Retirement	181,502			11	
12	2,579	1,510	3,250	12	Personnel Services	Workers Compensation	5,000			12	
13	1,875	1,196	2,000	13	Personnel Services	Life Insurance	3,300			13	
14	125,072	142,566	146,350	14	Personnel Services	Health Insurance	160,084			14	
15	2,159	3,672	6,750	15	Personnel Services	Occupational Healthcare	4,500			15	
16	3,790	4,170	6,294	16	Personnel Services	Long Term Disability	7,000			16	
17		-		17	Personnel Services	Unemployment	-			17	
18	9,538	10,997	12,749	18	Personnel Services	Medicare	12,498			18	
19	32,021	46,739	49,431	19	Personnel Services	Defined Contribution	41,659			19	
20	1,432	-	-	20	Personnel Services	Social Security	-			20	
21	12,816	16,251	16,998	21	Personnel Services	PEHP Plan	16,664			21	
22		29,622	81,320	22	Personnel Services	Vacation Payout	0			22	
23		0	31,815	23	Personnel Services	Sick Leave Payout	0			23	
24		2,834	3,853	24	Personnel Services	PLO	3,333			24	
25				25						25	
26				26						26	
27				27						27	
28				28						28	
29				29						29	
30				30	Total Full Time Equivalent (FTE)* : 6					30	
31				31	Ending balance (prior years)					31	
32				32	UNAPPROPRIATED ENDING FUND BALANCE					32	
33	980,499	1,270,128	1,405,497	33	TOTAL REQUIREMENTS : Admin			1,276,109	-	-	33

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

Figure 17 General Fund Admin. LB 31 Personnel Services Detail



FORM				DETAILED REQUIREMENTS					
LB-31				General Fund					
				(Name of Fund)					
Historical Data			REQUIREMENTS FOR:			Budget for Next Year 2025 - 26			
Actual			Public Safety						
Second Preceding Year 2022 - 23	First Preceding Year 2023-24	Adopted Budget This Year Year 2024-25				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1			1	Object Classification	Detail				
2	79,328	90,225	106,466	2	Materials & Services General Insurance	115,000			2
3	4,747	5,759	7,000	3	Materials & Services Advertising, Publications	6,500			3
4	28,267	44,834	45,290	4	Materials & Services Dues, Subscriptions	55,925			4
5	7,213	-	4,850	5	Materials & Services Elections	-			5
6	28,821	24,231	36,778	6	Materials & Services Office Expense	55,640			6
7	2,432	1,623	1,600	7	Materials & Services Office Equipment Maintenance	2,608			7
8	7,419	830	600	8	Materials & Services Office Equipment Lease	810			8
9	3,032	2,704	3,500	9	Materials & Services Bank Charges	2,500			9
10	2,688	3,148	4,000	10	Materials & Services Janitorial Supplies	4,000			10
11	1,511	2,102	2,500	11	Materials & Services Residence Supplies	2,600			11
12	65,725	62,323	70,500	12	Materials & Services Gas and Diesel	65,000			12
13	15,529	17,583	18,850	13	Materials & Services Tires, Batteries	15,700			13
14	58,043	52,695	40,000	14	Materials & Services Equipment Maintenance	45,000			14
15	3,970	3,505	4,450	15	Materials & Services Communication Repair	9,915			15
16	928	1,947	2,300	16	Materials & Services Small Equip Maintenance, Shop Supplies	3,450			16
17	2,167	5,602	9,250	17	Materials & Services Fire Equipment Maintenance	10,980			17
18	7,278	6,346	12,080	18	Materials & Services EMS Equipment Maintenance	11,272			18
19	9,219	6,262	15,975	19	Materials & Services Equipment Testing	11,375			19
20	142,472	169,997	191,218	20	Materials & Services Ambulance Billing Expense	193,500			20
21	21,805	21,830	29,740	21	Materials & Services Audit	29,740			21
22	31,980	18,243	72,800	22	Materials & Services Legal Services	56,500			22
23	128,632	179,374	140,297	23	Materials & Services Professional Services	181,051			23
24	4,175	3,017	4,000	24	Materials & Services Water	4,000			24
25	14,112	12,324	15,000	25	Materials & Services Natural Gas	16,000			25
26	13,896	12,494	14,500	26	Materials & Services Electricity	16,100			26
27	23,279	19,837	23,112	27	Materials & Services Telephone	22,512			27
28	3,399	3,399	4,000	28	Materials & Services Sewer	3,700			28
29	5,026	6,682	6,780	29	Materials & Services Garbage	6,780			29
30				30	Materials & Services Laundry	-			30
31	5,861	6,281	5,380	31	Materials & Services EMS Training Supplies	880			31
32	2,806	4,822	6,050	32	Materials & Services EMS Dues	1,775			32
33				33					33
34				34	Ending balance (prior years)				34
35				35	UNAPPROPRIATED ENDING FUND BALANCE				35
36	725,760	790,019	898,866	36	TOTAL REQUIREMENTS : This Page	950,813	-	-	36



General Fund										
(Name of Fund)										
Historical Data				REQUIREMENTS FOR: Public Safety		Budget for Next Year 2025 - 26				
Actual		Adopted Budget				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
Second Preceding Year 2022- 23	First Preceding Year 2023- 24	This Year Year 2024 - 25								
1				1	Object Classification	Detail			1	
2	6,000	12,500	24,500	2	Materials & Services	Physician Advisor	24,500		2	
3	8,400	9,639	3,300	3	Materials & Services	Ambulance Expense - Transport	7,000		3	
4	84,931	89,290	95,000	4	Materials & Services	Ambulance Expendable Supplies	73,000		4	
5	3,117	8,287	4,015	5	Materials & Services	Ambulance Non Expendable Supplies	2,525		5	
6	297	541	1,500	6	Materials & Services	Hazardous Materials	1,500		6	
7	27,217	11,458	11,950	7	Materials & Services	Firefighting Supplies - Tools / Equip.	14,200		7	
8	20,251	25,721	28,618	8	Materials & Services	Firefighting Supplies - PPE	26,614		8	
9	12,920	12,952	14,600	9	Materials & Services	Fire Prevention Supplies	14,940		9	
10	4,739	8,870	23,850	10	Materials & Services	Public Education	27,150		10	
11	11,600	10,587	12,275	11	Materials & Services	Fire Training Supplies and Materials	12,275		11	
12	4,056	14,788	277,357	12	Materials & Services	Fire Suppression Expense	239,000		12	
13	2,501	2,547	6,900	13	Materials & Services	Fire Board Meals and Lodging	6,900		13	
14	2,428	790	2,800	14	Materials & Services	Fire Board Conference	2,800		14	
15	-	2,800	87,000	15	Materials & Services	EMS Scholarships	34,000		15	
16	6,700	1,406	9,000	16	Materials & Services	Voluntary Training - Bargaining Unit	9,000		16	
17	32,269	66,580	49,700	17	Materials & Services	General Training - ALL	42,780		17	
18	590	3,257	6,000	18	Materials & Services	Voluntary Training - Administration	8,800		18	
19	18,539	33,080	-	19	Materials & Services	Voluntary Training	-		19	
20	19,501	9,828	21,946	20	Materials & Services	Building Maintenance	30,401		20	
21	7,523	7,702	7,000	21	Materials & Services	Building Maintenance Agreements	7,175		21	
22	3,105	3,320	3,500	22	Materials & Services	Grounds Maintenance	3,800		22	
23	2,073	1,163	2,008	23	Materials & Services	Postage and Shipping	2,008		23	
24	5,071	4,407	5,300	24	Materials & Services	Miscellaneous Expense	6,300		24	
25	57,070	57,168	62,815	25	Materials & Services	911 Services	96,500		25	
26	845	504	3,000	26	Materials & Services	Training Prop Maintenance and Operation	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	UNAPPROPRIATED ENDING FUND BALANCE				34	
35	341,743	399,185	763,934	35	TOTAL REQUIREMENTS : This Page		696,168	-	-	35
36	1,067,502	1,189,201	1,662,800	36	TOTAL REQUIREMENTS : Public Safety Materials & Service		1,646,981	-	-	36

Figure 18 General Fund Public Safety LB 31 Materials and Services Detail



FORM				DETAILED REQUIREMENTS					
LB-31									
				General Fund					
				(Name of Fund)					
Historical Data			REQUIREMENTS FOR:			Budget for Next Year 2025-26			
Actual			Public Safety						
Second Preceding Year 2022 - 23	First Preceding Year 2023- 24	Adopted Budget This Year Year 2024- 25	Object Classification	Detail	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
1			1						1
2	8,783	79,680	2	Capital Outlay	Firefighting Equipment	7,990			2
3	15,817	3,936	3	Capital Outlay	Office Equipment	7,025			3
4			4	Capital Outlay	Station Equipment				4
5			5	Capital Outlay	Ambulance Equipment				5
6	9,281	5,730	6	Capital Outlay	Radio Equipment	5,400			6
7		33,661	7	Capital Outlay	Fire Training Equipment				7
8			8	Capital Outlay	Prevention	4,600			8
9			9	Capital Outlay	Occupational Healthcare Equipment				9
10	2,256		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	36,137	123,007	35	TOTAL REQUIREMENTS : This Page		25,015	-	-	35
36	36,137	123,007	36	TOTAL REQUIREMENTS : Public Safety		25,015	-	-	36

Figure 19 General Fund Public Safety LB 31 Capital Outlay Detail



SPECIAL FUNDS LB FORMS

FORM LB-10		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 2025 - 26							
Actual Second Preceding Year 2022-23	Actual First Preceding Year 2023 - 24	Adopted Budget Year 2024-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body					
RESOURCES											
2	74,563	73,840	39,140	2	Cash on hand * (cash basis), or	93,714			2		
3				3	Working Capital (accrual basis)				3		
4				4	Previously levied taxes estimated to be received				4		
5	6,698	2,579	1,000	5	Interest	1,500			5		
6				6	Transferred IN, from other funds				6		
7				7	FireMed Other Revenue				7		
8	42,825	40,348	41,000	8	FireMed Fees	41,000			8		
9				9					9		
10	124,086	116,767	81,140	10	Total Resources, except taxes to be levied	136,214			10		
11				11	Taxes estimated to be received				11		
12				12	Taxes collected in year levied				12		
13	124,087	116,767	81,140	13	TOTAL RESOURCES	136,214		-	-	13	
REQUIREMENTS **											
				15	Org. Unit or Prog. & Activity	Object Classificatio n	Detail				
16	300	-	8,000	16	Fire Med		Materials and Services	8,000		16	
17	44,945	54,182	68,140	17	Fire Med		Capital Outlay	52,000		17	
18				18	Fire Med		Other Appropriations	71,214		18	
19	45,245	54,182	76,140	19	Fire Med		Total Fire Med Fund Expense	131,214		19	
20				20						20	
21				21						21	
22	5,000	5,000	5,000	22	Transfer		Transfer to General Fund	5,000		22	
23				23						23	
24				24						24	
25				25						25	
26				26						26	
27				27						27	
28				28						28	
29	73,840	57,584		29	Ending balance (prior years)					29	
30				30	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-	30
31	124,087	116,767	81,140	31	TOTAL REQUIREMENTS			136,214	-	-	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.

Figure 20 Fire Med Fund LB 10



FORM LB-10				SPECIAL FUND RESOURCES AND REQUIREMENTS			Mid-Columbia Fire and Rescue (Name of Municipal Corporation)				
				Training Fund (Fund)							
Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2025-26				
Actual		Adopted Budget Year 2024 - 25	Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2022-23	First Preceding Year 2023-24										
RESOURCES											
2	162,826	137,962	129,365	2	Cash on hand * (cash basis), or	132,949			2		
3				3	Working Capital (accrual basis)				3		
4				4	Previously levied taxes estimated to be received				4		
5	3,630	7,644	2,000	5	Interest	4,000			5		
6		-	5,000	6	Transferred IN, from other funds	-			6		
7	29,987	35,100	40,000	7	Income From Classes Held at MCFR	43,000			7		
8	56,000	56,000	56,000	8	Training Reserve Other Revenue	56,000			8		
9				9	Training Tower Loan Proceeds				9		
10	252,443	236,706	232,365	10	Total Resources, except taxes to be levied	235,949	-	-	10		
11				11	Taxes estimated to be received				11		
12				12	Taxes collected in year levied				12		
13	252,443	236,706	232,365	13	TOTAL RESOURCES	235,949	-	-	13		
				REQUIREMENTS **							
				15	Org. Unit or Prog. & Activity	Object Classification	Detail		15		
16	8,008	33,109	56,000	16	Training		Materials and Services	58,000	16		
17	47,117	-	95,500	17	Training		Capital Outlay	55,500	17		
18		-	21,469	18	Training		Other Appropriations	62,949	18		
19				19					19		
20	55,125	33,109	172,969	20	Training		Total Training Program Appropriations	176,449	20		
21				21					21		
22				22					22		
23	51,829	52,871	53,934	23	Debt Service		Training Tower Loan Principal	55,100	23		
24	7,526	6,481	5,462	24	Debt Service		Training Tower Loan Interest	4,400	24		
25	59,355	59,352	59,396	25	Debt Service		Total Debt Service Expense	59,500	25		
26				26					26		
27				27					27		
28				28					28		
29	137,962	144,245		29	Ending balance (prior years)				29		
30				30	UNAPPROPRIATED ENDING FUND BALANCE				30		
31	252,443	236,706	232,365	31	TOTAL REQUIREMENTS			235,949	-	-	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.

Figure 22 Training Fund LB 10



RESERVE FUNDS LB FORMS

FORM				RESERVE FUND			Year this reserve fund will be reviewed to be continued or abolished.		
LB-11				RESOURCES AND REQUIREMENTS			Date can not be more than 10 years after establishment.		
This fund is authorized and established by resolution / ordinance number				Review Year: Reviewed Annually			Mid-Columbia Fire and Rescue (Name of Municipal Corporation)		
06-95 on (date) 05/15/1995 for the following specified purpose:									
Capital Expenditure / Building Maintenance				Building Reserve (Fund)					
Historical Data			Actual	Adopted Budget	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025 - 26			
Second Preceding Year 2022-23	First Preceding Year 2023-24	Year 2024-25				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
RESOURCES									
2	85,099	304,288	301,788	2	Cash on hand * (cash basis), or	290,699		2	
3				3	Working Capital (accrual basis)			3	
4				4	Previously levied taxes estimated to be received			4	
5	2,985	13,961	8,500	5	Interest	8,500		5	
6	262,500	42,500	40,000	6	Transferred IN, from other funds	40,000		6	
7				7	Enterprise Zone Fee Revenue			7	
8	7,500			8	Other Revenue			8	
9				9				9	
10	358,084	360,749	350,288	10	Total Resources, except taxes to be levied	339,199		10	
11				11	Taxes estimated to be received			11	
12				12	Taxes collected in year levied			12	
13	358,084	360,749	350,288	13	TOTAL RESOURCES	339,199	-	-	
REQUIREMENTS **									
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail		
16	53,795	60,150	335,150	16	Building		Capital Outlay	317,400	
17			15,138	17	Building		Other Appropriations	21,799	
18	53,795	60,150	350,288	18	Building		Total Building Program Expenses	339,199	
19				19					
20				20					
21				21					
22				22					
23				23					
24				24					
25				25					
26				26					
27				27					
28				28					
29	304,288	300,599		29	Ending balance (prior years)				
30			-	30	UNAPPROPRIATED ENDING FUND BALANCE			-	
31	358,084	360,749	350,288	31	TOTAL REQUIREMENTS			339,199	

*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.

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Figure 23 Building Reserve Fund LB 11



FORM				RESERVE FUND			RESOURCES AND REQUIREMENTS		
LB-11				Equipment Reserve			Mid-Columbia Fire and Rescue		
This fund is authorized and established by resolution / ordinance number				Year this reserve fund will be reviewed to be continued or abolished.			Date can not be more than 10 years after establishment.		
06-95 on (date) 05/15/1995 for the following specified purpose:				Review Year: Reviewed Annually					
To Purchase and Maintain Fire Suppression Equipment				(Fund)			(Name of Municipal Corporation)		
Historical Data				DESCRIPTION			Budget for Next Year 2025 - 26		
Actual				RESOURCES AND REQUIREMENTS					
Second Preceding Year 2022-23	First Preceding Year 2023-24	Adopted Budget Year 2024 - 25				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
RESOURCES									
2	942,488	472,833	851,883	2	Cash on hand * (cash basis), or	1,139,766		2	
3				3	Working Capital (accrual basis)			3	
4				4	Previously levied taxes estimated to be received			4	
5	15,730	24,261	7,500	5	Interest	8,500		5	
6	419,000	419,000	446,000	6	Transferred IN, from other funds	446,000		6	
7		21,550		7	Sale of Equipment			7	
8				8	FEMA Grant Proceeds			8	
9				9				9	
10	1,377,218	937,644	1,305,383	10	Total Resources, except taxes to be levied	1,594,266		10	
11				11	Taxes estimated to be received			11	
12				12	Taxes collected in year levied			12	
13	1,377,218	937,645	1,305,383	13	TOTAL RESOURCES	1,594,266	-	13	
				REQUIREMENTS **					
				15	Org. Unit or Prog. & Activity	Object Classification	Detail		
16	904,384	70,869	600,000	16	Eq. (App) Program		Capital Outlay	850,000	
17			705,383	17	Eq. (App) Program		Other Appropriations	744,266	
18	904,384	70,869	1,305,383	18	Eq. (App) Program		Total Equipment (App) Program Expense	1,594,266	
19				19					
20				20					
21				21					
22				22					
23				23					
24				24					
25				25					
26				26					
27				27					
28				28					
29	472,833	866,776		29	Ending balance (prior years)				
30			-	30	UNAPPROPRIATED ENDING FUND BALANCE			-	
31	1,377,218	937,645	1,305,383	31	TOTAL REQUIREMENTS			1,594,266	

*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.

Figure 24 Equipment Reserve Fund LB 11



FORM				RESERVE FUND			RESOURCES AND REQUIREMENTS		
LB-11				RESERVE FUND			Year this reserve fund will be reviewed to be continued or abolished.		
This fund is authorized and established by resolution / ordinance number				RESOURCES AND REQUIREMENTS			Date can not be more than 10 years after establishment.		
00-06 on (date) 06/19/2000 for the following specified purpose:							Review Year: Reviewed Annually		
Capital Equipment and Maintenance				FF Equipment and Suppression Reserve			Mid-Columbia Fire and Rescue		
				(Fund)			(Name of Municipal Corporation)		
Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2025 - 26		
Actual			Proposed By				Approved By		
Second Preceding Year 2022-23	First Preceding Year 2023-24	Adopted Budget Year 2024 - 25				Budget Officer	Budget Committee	Governing Body	
RESOURCES									
2	320,959	350,115	356,115	2	Cash on hand * (cash basis), or	372,000			2
3				3	Working Capital (accrual basis)				3
4				4	Previously levied taxes estimated to be received				4
5	7,673	15,430	8,500	5	Interest	8,500			5
6	57,000	57,000	61,000	6	Transferred IN, from other funds	61,000			6
7				7	FEMA Grant Proceeds				7
8				8					8
9				9					9
10	385,632	422,545	425,615	10	Total Resources, except taxes to be levied	441,500	-	-	10
11				11	Taxes estimated to be received				11
12				12	Taxes collected in year levied				12
13	385,632	422,545	425,615	13	TOTAL RESOURCES	441,500	-	-	13
REQUIREMENTS **									
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail		15
16	27,717	62,301	112,200	16	Eq. and Suppression		Capital Outlay	116,600	16
17	-		263,415	17	Eq. and Suppression		Other Appropriations	274,900	17
18	7,800		50,000	18	Eq. and Suppression		Suppression Expenses	50,000	18
19	35,517	62,301	425,615	19	Eq. and Suppression		Total FF Eq. Program Expenses	441,500	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	350,115	360,245		29	Ending balance (prior years)				29
30				30	UNAPPROPRIATED ENDING FUND BALANCE			-	30
31	385,632	422,545	425,615	31	TOTAL REQUIREMENTS			441,500	31
*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year									
150-504-011 (Rev 10-16)				**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.					

Figure 25 Firefighting Equipment and Suppression Reserve Fund LB 11



FORM				RESERVE FUND			RESOURCES AND REQUIREMENTS		
LB-11				RESOURCES AND REQUIREMENTS			Year this reserve fund will be reviewed to be continued or abolished.		
This fund is authorized and established by resolution / ordinance number				RESOURCES AND REQUIREMENTS			Date can not be more than 10 years after establishment.		
on (date) 05/2010 for the following specified purpose:							Review Year: Reviewed Annually		
Liabilities created by retirement of personnel				Retirement Liability Fund			Mid-Columbia Fire and Rescue		
				(Fund)			(Name of Municipal Corporation)		
Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2025-26		
Actual			Proposed By				Approved By		
Second Preceding Year 2022-23	First Preceding Year 2023-24	Adopted Budget Year 2024-25				Budget Officer	Budget Committee	Governing Body	
RESOURCES									
2	109,333	117,096	120,696	2	Cash on hand * (cash basis), or	55,154		2	
3				3	Working Capital (accrual basis)			3	
4				4	Previously levied taxes estimated to be received			4	
5	2,763	5,767	3,000	5	Interest	3,000		5	
6	5,000	40,600	70,000	6	Transferred IN, from other funds			6	
7				7	Grant / Other Revenue			7	
8				8				8	
9				9				9	
10	117,096	163,463	193,696	10	Total Resources, except taxes to be levied	58,154	-	10	
11				11	Taxes estimated to be received			11	
12				12	Taxes collected in year levied			12	
13	117,096	163,463	193,696	13	TOTAL RESOURCES	58,154	-	13	
REQUIREMENTS **									
15				15	Org. Unit or Prog. & Activity			15	
16	-	30,000	153,200	16	Object Classification			16	
17				17	Detail			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	117,096	133,464		29	Ending balance (prior years)			29	
30			40,496	30	UNAPPROPRIATED ENDING FUND BALANCE	58,154	-	30	
31	117,096	163,463	193,696	31	TOTAL REQUIREMENTS	58,154	-	31	

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

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**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.

Figure 26 Retirement Liability Fund LB 11



FORM				RESERVE FUND		RESOURCES AND REQUIREMENTS			Year this reserve fund will be reviewed to be continued or abolished.		
LB-11									Date can not be more than 10 years after establishment.		
This fund is authorized and established by resolution / ordinance number									Review Year: Reviewed Annually		
99-09 on (date) 06/21/99 for the following specified purpose:									Mid-Columbia Fire and Rescue		
Capital Expenditure / Maintenance				Technical Rescue					(Name of Municipal Corporation)		
				(Fund)							
Historical Data				DESCRIPTION		Budget for Next Year 2025 - 26					
Actual				RESOURCES AND REQUIREMENTS		Proposed By			Approved By		
Adopted Budget						Budget Officer			Budget Committee		
Year 2022-23									Adopted By		
Year 2023-24									Governing Body		
Year 2024-25											
2	59,693	61,652	62,362	2	Cash on hand * (cash basis), or	50,818					2
3				3	Working Capital (accrual basis)						3
4				4	Previously levied taxes estimated to be received						4
5	1,465	2,849	1,000	5	Interest	1,000					5
6	3,710	-	4,000	6	Transferred IN, from other funds	4,000					6
7				7	Grant / Other Revenue						7
8				8							8
9				9							9
10	64,868	64,501	67,362	10	Total Resources, except taxes to be levied	55,818	-	-			10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	64,868	64,501	67,362	13	TOTAL RESOURCES	55,818	-	-			13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity						15
16		3,191	13,740	16	Tech Rescue	16,734					16
17	3,216	6,493	35,000	17	Tech Rescue						17
18			18,622	18	Tech Rescue	39,084					18
19	3,216	9,684	67,362	19	Tech Rescue	55,818					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	61,652	54,818		29	Ending balance (prior years)						29
30			-	30	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-			30
31	64,868	64,501	67,362	31	TOTAL REQUIREMENTS	55,818	-	-			31

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

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**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.

Figure 27 Technical Rescue Reserve Fund LB 11



DEBT SERVICE FUND LB FORM

FORM		BONDED DEBT RESOURCES AND REQUIREMENTS				Bond Debt Payments are for:			
LB-35		DEBT SERVICE (Fund)				<input type="checkbox"/> Revenue Bonds or <input checked="" type="checkbox"/> General Obligation Bonds Mid-Columbia Fire and Rescue (Name of Municipal Corporation)			
Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year 2025-26					
Actual		Adopted Budget This Year 2024 - 25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2022-23	First Preceding Year 2023-24								
Resources									
2	57,117	84,043	92,343	2	Beginning Cash on Hand (Cash Basis), or Working Capital (Accrual Basis)	120,983			2
3				3	Previously Levied Taxes to be Received	6,300			3
4	13,598	11,965	6,300	4	Interest	3,000			4
5	5,931	11,710	3,000	5	Transferred from Other Funds				5
6				6	Total Resources, Except Taxes to be Levied	130,283			6
7				7	Taxes Estimated to be Received *	308,700			7
8	76,646	107,718	101,643	8	Taxes Collected in Year Levied				8
9			308,700	9	TOTAL RESOURCES	438,983	0	0	9
10	303,076	310,528		10	Requirements				10
11	379,722	418,246	410,343	11	Bond Principal Payments				11
					Bond Issue	Budgeted Payment Date			
12				12					12
13				13	February 2018	June 15, 2025	255,000		13
14	210,000	220,000	235,000	14					14
15				15					15
16	210,000	220,000	235,000	16	Total Principal	255,000	0	0	16
					Bond Interest Payments				
17				17	Bond Issue	Budgeted Payment Date			17
18	42,840	39,781	36,850	18	February 2018	December 15, 2025	33,701		18
19	42,840	39,781	36,850	19	February 2018	June 15, 2026	33,701		19
20				20					20
21	85,679	79,562	73,700	21	Total Interest	67,402	0	0	21
22				22	Prior Period Adjustment				22
					Unappropriated Balance for Following Year By				
23				23	Bond Issue	Projected Payment Date			23
24				24					24
25				25					25
26	0	0	500	26	Admin Expense / Bank Fees		500		26
27	84,043	118,683		27	Ending balance (prior years)				27
28			101,143	28	Total Unappropriated Ending Fund Balance	116,081			28
29				29	Loan Repayment to Fund				29
30				30	Tax Credit Bond Reserve				30
31	379,722	418,246	410,343	31	TOTAL REQUIREMENTS	438,983	0	0	31

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*If this form is used for revenue bonds, property tax resources may not be included.

Figure 28 Debt Service Fund LB 35