



Board Meeting Agenda

June 15, 2026

5:30 p.m.

Mid-Columbia Fire and Rescue Station 1
1400 West 8th Street, The Dalles, Oregon

1) Call Meeting to Order

2) Pledge of Allegiance

3) Roll Call

4) Agenda Changes

5) Minutes

- a) Review of Minutes – Monday, May 18, 2026, Board Meeting
- b) Review of Minutes - Tuesday, May 19, 2026, Budget Committee Meeting

6) Public Comment

- a) During this portion of the meeting, a citizen may speak on any subject upon being recognized by the Board President. The citizens must state their name, address, and their discussion topic for the minutes. Five minutes per person will be allowed. If a response by the District is requested, the speaker will be referred to the Fire Chief for further action. At the discretion of the Board President, the issue may appear on a future meeting agenda for Fire District consideration.
- b) The public may observe and/or listen to the meeting virtually by using the link:

Microsoft Teams meeting

Join: <https://teams.microsoft.com/meet/234614478132126?p=eywAocK7g1kroNbZKb>

Meeting ID: 234 614 478 132 126

Passcode: zk7wn7sB

7) Financial Reports

- a) Balance Sheets/Combined Cash Accounts
- b) Ambulance Service Financial Report

8) Open Public Hearing

- a) Open hearing to receive citizen's testimony on the FY 2026-27 budget approved by the MCFR Budget Committee.
- b) Board of Directors to Consider public testimony in-person and online regarding the approved budget.
- c) Board of Directors to consider and incorporate any proposed budget adjustments. Adjournment to the regular Board meeting.

9) Committee Reports

- a) Urban Renewal Report – (Walt Denstedt, Board Director)

10) Fire Chief's Report- (David Jensen, Fire Chief)

11) Correspondence

Upon request, auxiliary aids and/or special services will be provided. To request services, please contact us at 541-296-9445 or through Oregon Relay 1-800-735-2900 at least 48 hours in advance.

12) Old Business

13) New Business

a) Information Sheet – Budget FY 2026-27

- i) Resolution No. 2026-02 Budget Adoption and imposing taxes for FY 2026-27

b) Information Sheet – Fire Billing

- i) Resolution No. 2026-03: A Resolution to adopt Board Policy 7.5 billing for recovering fire suppression costs for violation of ORS 478.960

14) Good of The Order

15) Adjournment

OUR MISSION:

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



MINUTES

Mid-Columbia Fire and Rescue
Board of Directors Meeting
In Person / Virtually Held
1400 West 8th Street, The Dalles, OR 97058
May 18, 2026

1. CALL MEETING TO ORDER

President Bailey called the Mid-Columbia Fire & Rescue meeting to order at 5:30p.m

2. PLEDGE OF ALLEGIANCE

President Bailey led the Pledge of Allegiance.

3. ROLL CALL

Directors Present: Diana Bailey, Dick Schaffeld, Corey Case, and Walter Denstedt. Chris Schanno was out sick.

Staff Present: Fire Chief David Jensen, Division Chief Josh Beckner, Business Services Manager Joe Talamantez, and Office Manager Stephanie Ziegler. Division Chiefs Chris Grant and Adam Cole were excused.

4. AGENDA CHANGES

None.

5. MINUTES

- a. Minutes from April 20, 2026, Board meeting stand approved as written.

6. PUBLIC COMMENT

There was no public comment.

7. FINANCIAL REPORTS

- a. Chief Jensen advised that in most categories we are sitting okay for end of year. He also stated that Director Case had had a question regarding ambulance billing expense line. Chief Jensen explained that there had been an email issue with Systems Design where they had stopped sending the invoices to Stephanie, that problem has since been resolved and payments are now being paid. He also noted that most of the ambulance billing expense line is related to paying our portion to GEMT, which is still outstanding. He commented that we could still receive CCO money by end of the year, but OHA has not been responding to any emails he has sent out. He stated this could impact the projected ending fund balance. President Bailey asked if any payments had been received for 2023 and 2024. There has not been payment for those years. Director Denstedt spoke about the equipment



maintenance line, he stated he wasn't surprised. He also noted that the janitorial line was a little bit up also. This will all be discussed tomorrow night at the Budget meeting.

- b. Ambulance Service Financial Report – Chief Jensen advised that we are looking pretty good, money is coming. Tickets dropped off in April, but the call volume increased in May. Director Case asked about uncollectable ambulance bills. Chief Jensen explained that the collection agency we used is no longer in business, leaving \$5800 from May uncollectable, which has prompted the need to decide on a new agency or a new process. Chief Jensen went on to provide a detailed explanation of the current collections process, policy considerations, and the need for future board review. He suggested that the board should review the collections and write-off process and address it at a future board meeting.

8. COMMITTEE REPORTS

- a. Urban Renewal Report – Director Denstedt had nothing to report.

9. FIRE CHIEF'S REPORT

- a. Chief Jensen's Report – Report provided. Chief Jensen gave more details on the items he included in his report, stating that Google had approached the district regarding facilitating the installation of fire detection cameras. He shared a recent experience using a fire detection camera up at Stacker Butte tower noting its effectiveness in strategic decision making. They are working with county GIS to map line of sight and coverage limits for proposed camera sites. Google is pushing for installation before fire season.
Wildland crew working in South County, we are being reimbursed through Wasco County when the crew works for Soil and Water. Director Schaffeld asked about using the woodchipper. Chief Jensen spoke about the agreement with Soil and Water regarding the woodchipper use. Stating that everything was worked out with the county attorney. Chief Jensen also advised that the contract with Soil and Water regarding the woodchipper and usage was amended by the county attorney to clarify indemnification and insurance responsibilities, ensuring that MCFR would not indemnify the county and the replacement cost would be covered if needed. The agreement allows Soil and Water employees to use the woodchipper during the off-season with reimbursement for any fire suppression activities.
Chief Jensen spoke more about the ASA stating that there is no county requirement to ensure an interfacility transfer provider, only a process for the county to secure services. Director Denstedt asked about the small



ambulance companies. Discussion followed. Chief Jensen also stated that an email was sent out from the county stating they are waiting on MCFR and the hospital. He stated we are still waiting on the hospital.

CAD system is moving along; it will mid-October for release. Chief Jensen advised that they got a new project manager and things are progressing along now.

- b. Chief Beckner's Report – Report provided.
- c. Chief Grant's Report – Report provided.
- d. Chief Cole's Report – Report provided. Chief Jensen stated that there will be a Trench Rescue class in June with the City Public Works. Director Case asked about paramedics. He wanted to know how many have made it through the program. Chief Jensen stated there were a few that did not make it through the program but will be retaking it. Director Denstedt asked if we are still partnering with Chemeketa. Yes, we are.

10. CORRESPONDENCE

Thank you from OCDC for the station tour.

11. OLD BUSINESS

None.

12. NEW BUSINESS

- a. Resolution 2026-02 Consideration of contract with BIA. Chief Jensen gave a summary of the contract. He stated there have been previous attempts to establish a contract with the village, but they have failed due to funding and leadership changes. There was a contract with them back in 2003, however it expired in 2010. There was much discussion on a potential contract to provide structural fire protection to the village, which is outside the district's boundary. Chief Jensen stated that the fee for MCFR to contract with them would be based on the replacement valuation which has increased from \$7 million to \$16.224 million. Chief Jensen noted that the board policy uses the assessed value to figure the fee, but in this case the replacement value would be used because there is no county assessment. There was discussion of applying a 10% administration fee to the contract also. There was much discussion with the operational implications of the contract, including obligations to respond to fires and medical incidents. Chief Jensen stated that if there was a fire at Celilo park we would respond, just like if there was a vehicle fire we would respond because of how close they are to the village. We would need to protect the houses and the long house there. There was



also discussion on the difference between the contract and mutual aid. President Bailey would like more information and feed back from BIA. She would also like to have the entire board here before a decision is made. She would also like to know how they came up with the cost. Director Denstedt is in favor of the contract. He does think there needs to be mutual aid because there is a lot of unprotected land. After much discussion and debate the board decided that additional information is needed on the number of structures, communication contracts, and valuation verification. The board would also like to have clear language in the contract to ensure consistent service. There was a consensus that there will be a special meeting with all the board members present before authorizing Chief Jensen to enter into a contract for providing fire protection to BIA at the Celilo Indian village. There was no motion made.

13. GOOD OF THE ORDER

Dinner tomorrow night after the Budget meeting.

14. ADJOURNMENT

President Bailey adjourned the meeting at 18:52 p.m.

Board President

Secretary/Treasurer



MINUTES

Mid-Columbia Fire and Rescue
Budget Committee Meeting
In Person / Virtually Held
1400 W 8th Street, The Dalles, OR 97058
May 19, 2026

1. CALL MEETING TO ORDER

President Bailey called the Mid-Columbia Fire and Rescue Budget Committee meeting to order at 5:30 p.m.

2. PLEDGE OF ALLEGIANCE

President Bailey led the Pledge of Allegiance.

3. ROLL CALL

Directors Present: Diana Bailey, Corey Case, Walter Denstedt, Dick Schaffeld. Chris Schanno out ill.

Budget Committee Members: Tom Ashmore, Mike Hamilton, Jerod Sawyer, Kiel Nairns, and John Willer.

Confirm a Quórum – Quórum confirmed.

Staff Present: David Jensen Fire Chief, Josh Beckner Operations Chief, Adam Cole Training Chief, Chris Grant Fire Marshal, Joe Talamantez Business Services Manager, and Stephanie Ziegler Office Manager.

VIRTUAL MEETING CRITERIA

President Bailey read the virtual meeting criteria. There was no one online.

4. ELECT A BUDGET COMMITTEE CHAIRPERSON

Dick Schaffeld nominated Corey Case for Chairperson. Seconded by Kiel Nairns. There were no other nominations. All in favor.

Bailey **YES**

Schaffeld **YES**

Denstedt **YES**

Ashmore **YES**

Hamilton **YES**

Sawyer **YES**

Nairns **YES**

Willer **YES**

8 Ayes, 0 Nays. Corey Case is elected Chairperson.



5. ELECT A BUDGET COMMITTEE SECRETARY

Director Bailey nominated Dick Schaffeld, Tom Ashmore seconded. All in favor.

Bailey **YES**

Schaffeld **YES**

Denstedt **YES**

Ashmore **YES**

Hamilton **YES**

Sawyer **YES**

Nairns **YES**

Willer **YES**

8 Ayes, 0 Nays. Dick Schaffeld is elected as Budget Committee Secretary where he deferred recording of minutes to District Recorder Stephanie Ziegler.

6. RECEIVE PROPOSED BUDGET DOCUMENT

- a. Chairperson Case asked Chief Jensen to take the committee through the budget process. Chief Jensen explained the requirements for posting the budget and the notice for the meeting are very specific. The proposed budget was published in the newspaper and was verified within the 30-day window of the Budget Committee meeting and was also put on our website within 15 days. He stated that some districts present the budget at the Budget Committee meeting, however we post it and publish it and give it to the members so they can access it all on the same day before the meeting. He explained this was all in accordance with Oregon budget law.
- b. Chief Jensen gave an overview of the Strategic Plan and the Budget goals. He stated the current Strategic plan is in its 4th year and will be up for renewal, which will start in July or August. He went through the goals, giving an update on each goal. He explained that the budget is structured to reflect the board's strategic goals, ensuring that financial decisions support long-term district objectives. He discussed the district's diverse revenue streams including ambulance services, taxes and grants. He highlighted a firefighter apprenticeship grant in the amount of \$1.25 million which will fund 4 firefighter/apprentices for a two-year term. He stated that this budget anticipates us receiving those funds after July 1st. He explained that we will receive part of the sum in July and the other part in December. The district also relies on ambulance service fees and property taxes as another primary revenue stream. He stated that the district participates in coordinated care organization and ground emergency medical transport programs (CCO and GEMT) payments. He stated that the expected payments have been delayed and may affect the fund balances. A full year of CCO payments is estimated to be \$300,000 is still pending. He also spoke about significant increases in health insurance and workers' compensation. He explained that health insurance costs could go up by 20% and workers compensation premiums are increasing significantly due to experience ratings and time-off costs.



- c. Capital Project Presentation – Chief Jensen along with Chief Beckner presented the capital project slide show, which included ambulance purchases, a potential fire boat acquisition, radio site property consideration for purchase and security upgrades for Station 1. There was much discussion following.

7. REVIEW OF THE 2026-27 FY BUDGET

Chair Case proceeded with review of the 2026-27 FY general fund. He stated he would go through each page and ask if there are any questions before proceeding to the next page. Director Denstedt had questions regarding general insurance and Dues & Subscriptions. He is requesting breakdowns of Dues & Subscriptions and Professional Services, what is in each fund. He would like to see each fund have its own line item. There was much discussion regarding this topic.

8. PUBLIC COMMENT

There was no public comment or written communication.

9. CONSIDER APPROVAL OF PROPOSED BUDGET

Chair Case stated he was open to a motion to approve the proposed 2026-26 budget.

Director Bailey made a motion that the budget committee of Mid-Columbia Fire & Rescue approve the budget for the 2026-27 FY in the amount of \$16,551,903. Budget Committee member Kyle Nairns seconded. All in favor.

Bailey **YES**

Schaffeld **YES**

Denstedt **YES**

Ashmore **YES**

Hamilton **YES**

Sawyer **YES**

Nairns **YES**

Willer **YES**

8 Ayes 0 Nays. Motion carried.

Director Schaffeld made a motion that the budget committee of Mid-Columbia Fire and Rescue approve property taxes for the 2026-26 FY at the rate of \$2.1004 per \$1000 of assessed value for operating purposes in the General Fund and a levy amount of \$355,449 for the general obligation bond principal and interest in the Debt Service Fund. Budget Committee member Tom Ashmore seconded. All in favor.

Bailey **YES**

Schaffeld **YES**

Denstedt **YES**

Ashmore **YES**



Hamilton **YES**

Sawyer **YES**

Nairns **YES**

Willer **YES**

8 Ayes, 0 Nays. Motion passed unanimously.

10. GOOD OF THE ORDER

Chair Case thanked everyone for taking the time to go through this budget and thanked the staff, stating it was a long, drawn-out process but everyone did an awesome job. Chief Jensen stated he had nothing for the Good of the Order, but he thanked everyone for showing up and taking part in this process.

11. ADJOURNMENT

Chair Case adjourned the meeting at 19:20 p.m.

Committee Chair

Committee Secretary Treasurer

MID-COLUMBIA FIRE & RESCUE
 COMBINED CASH INVESTMENT
 MAY 31, 2026

GENERAL FUND

COMBINED CASH ACCOUNTS

01-0-1009-00	LGIP	6,340,059.98
01-0-1020-00	PAYPAL BURN PERMIT ACCOUNT	80.08
01-0-1025-00	COLUMBIA BANK PAYPAL ACCOUNT	.00
01-0-1030-00	CHECKING ACCOUNT	.00
01-0-1031-00	CHECKING ACCOUNT	34,066.25
01-0-1040-00	PETTY CASH	125.00
01-0-1075-00	AR CASH CLEARING	.00
	TOTAL COMBINED CASH	<u>6,374,331.31</u>
	TOTAL UNALLOCATED CASH	<u>6,374,331.31</u>

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	3,833,869.56
20	ALLOCATION TO FF EQUIPMENT & SU	301,210.81
25	ALLOCATION TO FIREMED	71,594.89
30	ALLOCATION TO STACKER BUTTE	75,613.93
35	ALLOCATION TO DEBT SERVICE	449,349.01
40	ALLOCATION TO TECHNICAL RESCUE	53,989.33
45	ALLOCATION TO CAPITAL PROJECT	.00
50	ALLOCATION TO EQUIPMENT RESER	979,653.00
51	ALLOCATION TO BUILDING RESERVE	346,616.31
52	ALLOCATION TO TRAINING RESERVE	193,169.67
53	ALLOCATION TO RETIREMENT LIABILI	69,264.80
55	ALLOCATION TO BOND PRINCIPAL RE	.00
	TOTAL ALLOCATIONS TO OTHER FUN	<u>6,374,331.31</u>
	ALLOCATION FROM COMBINED CASH	<u>(6,374,331.31)</u>
	ZERO PROOF IF ALLOCATIONS BALA	<u>.00</u>

MID-COLUMBIA FIRE & RESCUE

BALANCE SHEET

MAY 31, 2026

GENERAL FUND

ASSETS

10-0-1000-00	CASH ALLOCATION	3,833,869.56	
10-0-1015-00	PETTY CASH	.00	
10-0-1049-00	AMBULANCE	.00	
10-0-1050-00	AMBULANCE A/R	.00	
10-0-1055-00	AMB BILLING SERVICE A/ R	.00	
10-0-1065-00	A/R AMBULANCE HOLDING	.00	
10-0-1069-00	BAD DEBT ALLOWANCE	.00	
10-0-1080-00	A/R TAXES - GENERAL FUND	.00	
10-0-1085-00	OTHER RECEIVABLES - GF	.00	
10-0-1090-00	GRANT RECEIVABLE	.00	
10-0-1200-00	MISCELLANEOUS A/R	.00	
10-0-1250-00	AR BILLINGS	.00	
10-0-1499-00	UNDEPOSITED FUNDS	.00	
10-0-1510-00	MACHINERY AND EQUIPMENT	4,163,122.84	
10-0-1520-00	BUILDINGS AND STRUCTURES	3,514,225.18	
10-0-1530-00	LAND AND IMPROVEMENTS	71,508.00	
10-0-1600-00	AMOUNT PROV - LTD AERIAL	.00	
10-0-1601-00	AMOUNT PROV - LTD BONDS	.00	
10-0-1602-00	AMOUNT PROV LTD - COPIER	.00	
10-0-1603-00	AMOUNT PROV - LTD LAPTOPS	.00	
10-0-1605-00	AMOUNT PROV - 2005 BONDS	.00	
10-0-1700-00	PREPAID EXPENSES	.00	
	TOTAL ASSETS		11,582,725.58

LIABILITIES AND EQUITY

MID-COLUMBIA FIRE & RESCUE

BALANCE SHEET

MAY 31, 2026

GENERAL FUND

LIABILITIES

10-0-2010-00	GENERAL FUND A/P	(19,280.02)
10-0-2010-02	AMBULANCE BILLING PAYABLE		.00
10-0-2011-00	LIFE FLIGHT A/P		.00
10-0-2012-00	RETAINAGE PAYABLE		.00
10-0-2015-00	ACCRUED COMP ABSENCE		.00
10-0-2015-01	ACCRUED WAGES		.00
10-0-2023-00	SHORT TERM HOLDING ACCOUNT		.00
10-0-2060-00	DEF REVENUE		.00
10-0-2065-00	OFFSET BEGINNING BALANCE	(15,608,287.91)
10-0-2100-00	BONDS PAYABLE LT		.00
10-0-2105-00	PAYROLL LIABILITIES		480.47
10-0-2106-00	CHILD SUPPORT PAYABLE	(3,050.40)
10-0-2107-00	GARNISHMENTS PAYABLE		.00
10-0-2110-00	UNION HOUSE FUND		447.00
10-0-2111-00	ADMINISTRATION HOUSE FUND		.00
10-0-2115-00	HOLIDAY BANK		.00
10-0-2120-00	SHORT TERM DISABILITY		.00
10-0-2121-00	CANCER FUND		.00
10-0-2121-01	AFLAC ACCIDENT INSURANCE		.00
10-0-2121-02	AFLAC SHORT TERM DISABILITY		.00
10-0-2122-00	ADULT/FAMILY SERVICES		.00
10-0-2123-00	CELL PHONE		.00
10-0-2124-00	MEDICAL INSURANCE	(3,413.33)
10-0-2124-01	DEPENDENT CARE		.00
10-0-2124-02	UNREIMBURSED MED EXPENSES		2,314.00
10-0-2124-03	PEHP PAYABLE		.00
10-0-2125-00	PAYROLL ASSET		.00
10-0-2125-01	THE DALLES COUNTRY CLUB		.00
10-0-2126-00	OTFCU		.00
10-0-2126-01	CRBC		.00
10-0-2127-00	STANDARD RETIREMENT		.00
10-0-2127-01	TRANSAMERICA		.00
10-0-2127-02	EMPLOYEE RETIREMENT		.00
10-0-2127-03	NATIONWIDE RETIREMENT		.00
10-0-2127-04	UNITED MISSOURI BANK		.00
10-0-2127-05	FIDELITY		.00
10-0-2128-00	AMERICAN FUNDS		.00
10-0-2128-01	SAFECO/SYMETRA		.00
10-0-2128-04	NW MUTUAL DEFERRED COMP		.00
10-0-2128-05	OLIVER CAPITAL DEFERRED COMP		1,048.96
10-0-2129-00	LIFE INSURANCE		.00
10-0-2130-00	UNION DUES		975.00
10-0-2130-01	ADDITIONAL UNION DUES		.00
10-0-2131-00	FLEX-TRAN LOAN		.00
10-0-2140-00	PERS POLICE/FIRE UNITS		13,786.96
10-0-2160-00	WORKERS' COMP		1,689.03
10-0-2200-00	FEDERAL W/H TAXES PAYABLE	(85,976.38)
10-0-2210-00	MEDICARE TAXES PAYABLE		53,855.55
10-0-2220-00	STATE W/H TAXES PAYABLE	(211.90)
10-0-2221-00	HOLIDAY ACCRUALS		.00
10-0-2222-00	EMPLOYEE DRAWS		.00
10-0-2223-00	STATE OTT TAXES PAYABLE		1,072.25
10-0-2224-00	OREGON PAID LEAVE PAYABLE		11,977.48
10-0-2249-00	CAPITAL LEASES A/P		.00
10-0-2250-00	CAPITAL LEASES PAYABLE LT		.00

MID-COLUMBIA FIRE & RESCUE

BALANCE SHEET

MAY 31, 2026

GENERAL FUND

10-0-2251-00	AERIAL LEASE LT DEBT		.00
10-0-2252-00	AERIAL LEASE LT		.00
10-0-2253-00	COPIER LEASE LT		.00
10-0-2254-00	LAPTOP LEASE LT		.00
10-0-2255-00	LOAN REPAYMENT		.00
10-0-2256-00	2005 BONDS PAYABLE LT		.00
10-0-2300-00	457 CLEARING		.00
			<hr/>
	TOTAL LIABILITIES		(15,632,573.24)
	<u>FUND EQUITY</u>		
10-0-3300-00	FIXED ASSETS		.00
10-0-3381-00	INVESTMENT IN FIXED ASSETS		.00
10-0-3500-00	FUND BALANCES		.00
10-0-3551-00	PPA		.00
10-0-3552-00	GENERAL FUND	15,715,583.15	
10-0-3570-00	CAPITAL ASSETS	7,748,856.02	
10-0-3570-01	RESTATED MODIFIED CASH		.00
10-0-3900-00	RETAINED EARNINGS		.00
10-0-3999-99	UNAPPROPRIATED FUND BALANCE		.00
	REVENUE OVER EXPENDITURES - YTD	3,750,859.65	
		<hr/>	
	BALANCE - CURRENT DATE	27,215,298.82	
		<hr/>	
	TOTAL FUND EQUITY		27,215,298.82
			<hr/>
	TOTAL LIABILITIES AND EQUITY		11,582,725.58
			<hr/> <hr/>

MID-COLUMBIA FIRE & RESCUE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
10-0-4300-00 BEGINNING FUND BALANCE	.00	3,977,478.17	3,632,525.00	(344,953.17)	109.5
10-0-4990-00 TAXES - PRIOR YEAR	12,356.57	101,776.34	130,000.00	28,223.66	78.3
10-0-4991-00 GF-INTEREST EARNED	15,324.58	161,171.42	120,000.00	(41,171.42)	134.3
10-0-4997-00 TAXES - CURRENT YEAR	14,118.34	4,589,971.90	4,360,000.00	(229,971.90)	105.3
10-0-4998-00 AMBULANCE REVENUE	146,446.59	1,476,389.62	1,700,000.00	223,610.38	86.9
10-0-4998-01 FIRE PROTECTION AGREEMENTS	.00	7,235.05	10,000.00	2,764.95	72.4
10-0-4998-04 GEMT AMBULANCE REVENUE	.00	229,033.25	500,200.00	271,166.75	45.8
10-0-4998-07 TRANSFER FROM FIREMED	5,000.00	5,000.00	5,000.00	.00	100.0
10-0-4999-00 GF-MISC REVENUE	575.00	352,929.17	139,000.00	(213,929.17)	253.9
TOTAL REVENUE	193,821.08	10,900,984.92	10,596,725.00	(304,259.92)	102.9

MID-COLUMBIA FIRE & RESCUE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMIN - PERSONAL SERVICES</u>					
10-1-6401-00 FIRE CHIEF	14,647.97	161,127.67	175,776.00	14,648.33	91.7
10-1-6402-03 DIVISION CHIEF - OPERATIONS	40,123.73	423,041.80	461,165.00	38,123.20	91.7
10-1-6403-07 OFFICE MANAGER / ADMIN. CLERK	6,427.91	70,094.83	72,882.00	2,787.17	96.2
10-1-6403-09 FINANCE/BUSINESS MANAGER	9,732.28	103,246.83	123,344.00	20,097.17	83.7
10-1-6407-01 UNIFORMS - ADMINISTRATION	716.68	2,512.50	7,402.00	4,889.50	33.9
10-1-6414-01 VACATION ADMIN/ HRA / VEBA	.00	1,845.05	.00	(1,845.05)	.0
10-1-6421-02 RETIREMENT - ADMINISTRATION	32,704.95	178,644.46	181,502.00	2,857.54	98.4
10-1-6421-03 PEHP - ADMINISTRATION	1,619.08	14,052.34	16,664.00	2,611.66	84.3
10-1-6422-01 WORKERS COMP - ADMINISTRATION	(1.26)	1,341.37	5,000.00	3,658.63	26.8
10-1-6423-01 LIFE INSURANCE - ADMIN	.00	1,071.56	3,300.00	2,228.44	32.5
10-1-6424-01 HEALTH INS - ADMINISTRATION	893.13	99,891.15	160,084.00	60,192.85	62.4
10-1-6424-04 OCC. HEALTH - ADMINISTRATION	.00	910.00	4,500.00	3,590.00	20.2
10-1-6426-01 LONG TERM DISABILITY - ADMIN	.00	3,440.16	7,000.00	3,559.84	49.2
10-1-6430-01 OREGON PAID LEAVE ADMIN	501.73	2,922.45	3,333.00	410.55	87.7
10-1-6430-02 MEDICARE - ADMINISTRATION	1,819.87	10,132.16	12,498.00	2,365.84	81.1
10-1-6430-03 DEFINED CONT. - ADMIN	3,470.06	41,780.57	41,659.00	(121.57)	100.3
TOTAL ADMIN - PERSONAL SERVICES	112,656.13	1,116,054.90	1,276,109.00	160,054.10	87.5
<u>PUBLIC SAFETY - PERSONAL SRVCS</u>					
10-2-6403-02 CAPTAIN	33,173.85	328,703.30	374,000.00	45,296.70	87.9
10-2-6404-00 LIEUTENANT	48,018.93	579,815.73	670,000.00	90,184.27	86.5
10-2-6405-01 FIREFIGHTER	148,214.51	1,597,865.07	1,932,500.00	334,634.93	82.7
10-2-6405-02 SINGLE ROLE - EMS	655.76	44,213.42	139,500.00	95,286.58	31.7
10-2-6406-00 EMPLOYEE EVENTS	.00	14,658.10	20,750.00	6,091.90	70.6
10-2-6407-00 UNIFORMS - PUBLIC SAFETY	.00	18,016.96	33,558.00	15,541.04	53.7
10-2-6414-00 HOLIDAY	686.39	37,329.04	74,068.00	36,738.96	50.4
10-2-6415-00 SICK OT	4,922.94	37,885.58	96,075.00	58,189.42	39.4
10-2-6416-01 FIRE	1,373.36	82,380.18	57,676.00	(24,704.18)	142.8
10-2-6416-02 AMBULANCE	11,342.51	92,018.07	70,000.00	(22,018.07)	131.5
10-2-6416-04 TECH RESCUE	.00	18,705.11	33,640.00	14,934.89	55.6
10-2-6416-05 TRAINING	1,259.54	25,363.43	74,191.00	48,827.57	34.2
10-2-6416-06 OTHER	4,235.02	21,641.42	50,000.00	28,358.58	43.3
10-2-6416-07 AMBULANCE STAND-BY	.00	5,820.50	14,000.00	8,179.50	41.6
10-2-6417-00 FLSA	7,296.61	83,114.87	80,450.00	(2,664.87)	103.3
10-2-6421-00 RETIREMENT - PUBLIC SAFETY	121,970.71	648,331.16	561,580.00	(86,751.16)	115.5
10-2-6421-01 PEHP PLAN - PUBLIC SAFETY	8,764.77	91,918.76	119,500.00	27,581.24	76.9
10-2-6422-00 WORKERS' COMPENSATION	(30.06)	128,358.60	117,000.00	(11,358.60)	109.7
10-2-6423-00 LIFE INSURANCE	.00	14,466.04	17,788.00	3,321.96	81.3
10-2-6424-00 HEALTH INSURANCE	51,324.30	594,262.50	698,367.00	104,104.50	85.1
10-2-6424-03 OCCUPATIONAL HEALTHCARE	718.10	22,481.09	43,980.00	21,498.91	51.1
10-2-6426-00 LONG TERM DISABILITY	.00	16,700.76	26,200.00	9,499.24	63.7
10-2-6430-00 MEDICARE	3,681.52	43,171.58	54,025.00	10,853.42	79.9
10-2-6430-01 DEFINED CONTRIBUTION	6,243.20	84,967.64	77,000.00	(7,967.64)	110.4
10-2-6430-02 OREGON PAID LEAVE	925.13	10,785.24	14,665.00	3,879.76	73.5
10-2-6531-00 PAYROLL EXPENSES / SS	718.01	7,727.52	10,000.00	2,272.48	77.3
TOTAL PUBLIC SAFETY - PERSONAL SRVCS	455,495.10	4,650,701.67	5,460,513.00	809,811.33	85.2

MID-COLUMBIA FIRE & RESCUE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC SAFETY - MATERIALS</u>					
10-3-6434-00	.00	107,752.80	115,000.00	7,247.20	93.7
10-3-6435-00	.00	.00	6,500.00	6,500.00	.0
10-3-6436-00	1,302.00	36,209.31	55,925.00	19,715.69	64.8
10-3-6441-00	4,282.84	46,550.84	55,640.00	9,089.16	83.7
10-3-6441-01	360.41	1,402.56	2,608.00	1,205.44	53.8
10-3-6441-02	.00	546.87	810.00	263.13	67.5
10-3-6442-00	190.13	1,745.36	2,500.00	754.64	69.8
10-3-6443-00	635.72	5,133.36	4,000.00	(1,133.36)	128.3
10-3-6445-01	157.29	1,446.89	2,600.00	1,153.11	55.7
10-3-6446-00	8,049.83	65,286.30	65,000.00	(286.30)	100.4
10-3-6451-00	476.76	16,030.54	15,700.00	(330.54)	102.1
10-3-6453-00	9,363.46	62,229.87	45,000.00	(17,229.87)	138.3
10-3-6453-01	.00	1,072.94	3,000.00	1,927.06	35.8
10-3-6454-00	.00	1,861.65	9,915.00	8,053.35	18.8
10-3-6457-02	67.10	1,472.35	3,450.00	1,977.65	42.7
10-3-6457-03	952.11	2,994.40	10,980.00	7,985.60	27.3
10-3-6457-04	.00	5,831.97	11,272.00	5,440.03	51.7
10-3-6457-05	.00	4,812.94	11,375.00	6,562.06	42.3
10-3-6459-00	14,546.94	114,650.47	193,500.00	78,849.53	59.3
10-3-6461-00	.00	29,755.00	29,740.00	(15.00)	100.1
10-3-6462-00	1,665.50	9,359.00	56,500.00	47,141.00	16.6
10-3-6462-01	6,769.47	169,021.51	181,051.00	12,029.49	93.4
10-3-6464-00	171.11	2,145.02	4,000.00	1,854.98	53.6
10-3-6465-00	227.39	9,978.34	16,000.00	6,021.66	62.4
10-3-6466-00	1,153.55	17,714.31	16,100.00	(1,614.31)	110.0
10-3-6467-00	1,870.47	19,133.24	22,512.00	3,378.76	85.0
10-3-6468-00	294.56	3,193.60	3,700.00	506.40	86.3
10-3-6469-00	531.74	7,179.02	6,780.00	(399.02)	105.9
10-3-6477-00	.00	.00	880.00	880.00	.0
10-3-6479-00	104.00	1,665.10	1,775.00	109.90	93.8
10-3-6480-00	.00	24,500.00	24,500.00	.00	100.0
10-3-6481-00	693.00	6,972.00	7,000.00	28.00	99.6
10-3-6482-00	4,872.43	81,541.30	73,000.00	(8,541.30)	111.7
10-3-6482-01	.00	2,174.96	2,525.00	350.04	86.1
10-3-6483-00	.00	1,422.55	1,500.00	77.45	94.8
10-3-6485-00	2,037.85	6,087.18	14,200.00	8,112.82	42.9
10-3-6485-01	580.07	13,392.22	26,614.00	13,221.78	50.3
10-3-6486-00	613.72	2,981.75	14,940.00	11,958.25	20.0
10-3-6486-01	2,500.00	8,593.22	27,150.00	18,556.78	31.7
10-3-6487-00	1,452.43	7,070.41	12,275.00	5,204.59	57.6
10-3-6491-00	11.43	31,706.75	239,000.00	207,293.25	13.3
10-3-6495-00	.00	4,067.99	6,900.00	2,832.01	59.0
10-3-6497-00	.00	2,693.20	2,800.00	106.80	96.2
10-3-6502-00	1,209.49	15,620.53	34,000.00	18,379.47	45.9
10-3-6503-00	.00	741.90	9,000.00	8,258.10	8.2
10-3-6507-00	1,441.45	24,808.47	42,780.00	17,971.53	58.0
10-3-6508-00	.00	1,040.00	8,800.00	7,760.00	11.8
10-3-6510-00	136.44	9,492.63	30,401.00	20,908.37	31.2
10-3-6510-01	.00	7,193.28	7,175.00	(18.28)	100.3
10-3-6511-00	.00	2,792.70	3,800.00	1,007.30	73.5
10-3-6512-00	35.36	1,212.64	2,008.00	795.36	60.4
10-3-6513-00	50.58	2,207.08	6,300.00	4,092.92	35.0

MID-COLUMBIA FIRE & RESCUE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
10-3-6520-00 911 SERVICES	5,234.58	71,080.38	96,500.00	25,419.62	73.7
TOTAL PUBLIC SAFETY - MATERIALS	74,041.21	1,075,568.70	1,646,981.00	571,412.30	65.3
 <u>CAPITAL OUTLAY</u>					
10-4-6533-00 FIREFIGHTING EQUIPMENT	.00	.00	7,990.00	7,990.00	.0
10-4-6533-01 OFFICE EQUIPMENT	.00	.00	7,025.00	7,025.00	.0
10-4-6533-05 RADIO EQUIPMENT	.00	.00	5,400.00	5,400.00	.0
10-4-6533-07 PREVENTION	.00	.00	4,600.00	4,600.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	25,015.00	25,015.00	.0
 <u>OTHER & TRANSFERS</u>					
10-6-7002-00 DUE TO FF EQUIP & SUPP	61,000.00	61,000.00	61,000.00	.00	100.0
10-6-7003-00 DUE TO BLDG RESERVE FUND	40,000.00	40,000.00	40,000.00	.00	100.0
10-6-7004-00 DUE TO EQUIPMENT RESERVE	200,000.00	200,000.00	446,000.00	246,000.00	44.8
10-6-7007-00 DUE TO STACKER BUTTE	2,800.00	2,800.00	2,800.00	.00	100.0
10-6-7008-00 DUE TO TECHNICAL RESCUE	4,000.00	4,000.00	4,000.00	.00	100.0
TOTAL OTHER & TRANSFERS	307,800.00	307,800.00	553,800.00	246,000.00	55.6
 <u>CONTINGENCY</u>					
10-7-8000-00 CONTINGENCY	.00	.00	100,000.00	100,000.00	.0
TOTAL CONTINGENCY	.00	.00	100,000.00	100,000.00	.0
 <u>UNAPPROPRIATED FUND BALANCE</u>					
10-8-8600-00 UNAPPROPRIATED ENDING FUND BAL	.00	.00	1,534,307.00	1,534,307.00	.0
TOTAL UNAPPROPRIATED FUND BALANCE	.00	.00	1,534,307.00	1,534,307.00	.0
 TOTAL FUND EXPENDITURES	949,992.44	7,150,125.27	10,596,725.00	3,446,599.73	67.5
 NET REVENUE OVER EXPENDITURES	(756,171.36)	3,750,859.65	.00	(3,750,859.65)	.0

MID-COLUMBIA FIRE & RESCUE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MAY 31, 2026

FF EQUIPMENT & SUPPRESSION RES

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
20-0-4300-00 BEGINNING FUND BALANCE	.00	324,153.75	372,000.00	47,846.25	87.1
20-0-4801-00 INTEREST EARNED-FF RESERVE	813.39	10,922.70	8,500.00	(2,422.70)	128.5
20-0-4802-00 X-FER FROM GF TO FF EQUIP	61,000.00	61,000.00	61,000.00	.00	100.0
TOTAL REVENUE	61,813.39	396,076.45	441,500.00	45,423.55	89.7
 <u>FF EQUIPMENT & SUP - MATERIALS</u>					
20-3-6538-01 FEMA GRANT C.O.	.00	.00	50,000.00	50,000.00	.0
TOTAL FF EQUIPMENT & SUP - MATERIALS	.00	.00	50,000.00	50,000.00	.0
 <u>CAPITAL OUTLAY</u>					
20-4-6538-00 CAPITAL OUTLAY FF EQUIP	.00	94,865.64	391,500.00	296,634.36	24.2
TOTAL CAPITAL OUTLAY	.00	94,865.64	391,500.00	296,634.36	24.2
TOTAL FUND EXPENDITURES	.00	94,865.64	441,500.00	346,634.36	21.5
 NET REVENUE OVER EXPENDITURES	 61,813.39	 301,210.81	 .00	 (301,210.81)	 .0

MID-COLUMBIA FIRE & RESCUE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2026

		FIREMED				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
25-0-4300-00	BEGINNING FUND BALANCE	.00	100,731.30	93,714.00	(7,017.30)	107.5
25-0-4812-00	INTEREST EARNED FM	273.81	4,091.42	1,500.00	(2,591.42)	272.8
25-0-4812-02	FIREMED FEES	.00	40,175.43	41,000.00	824.57	98.0
	TOTAL REVENUE	273.81	144,998.15	136,214.00	(8,784.15)	106.5
<u>FIREMED MATERIALS & SERVICES</u>						
25-3-6539-00	FIREMED MTLs & SERVICES	4,268.10	6,502.10	8,000.00	1,497.90	81.3
	TOTAL FIREMED MATERIALS & SERVICES	4,268.10	6,502.10	8,000.00	1,497.90	81.3
<u>CAPITAL OUTLAY</u>						
25-4-6539-01	FM CAPITAL OUTLAY	.00	61,901.16	123,214.00	61,312.84	50.2
	TOTAL CAPITAL OUTLAY	.00	61,901.16	123,214.00	61,312.84	50.2
<u>OTHER & TRANSFERS</u>						
25-6-6539-02	X-FER FIREMED TO GENERAL FUND	5,000.00	5,000.00	5,000.00	.00	100.0
	TOTAL OTHER & TRANSFERS	5,000.00	5,000.00	5,000.00	.00	100.0
	TOTAL FUND EXPENDITURES	9,268.10	73,403.26	136,214.00	62,810.74	53.9
	NET REVENUE OVER EXPENDITURES	(8,994.29)	71,594.89	.00	(71,594.89)	.0

MID-COLUMBIA FIRE & RESCUE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2026

STACKER BUTTE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
30-0-4300-00 BEGINNING FUND BALANCE	.00	61,233.13	54,554.00	(6,679.13)	112.2
30-0-4825-00 X-FER GENERAL FUND TO SB	2,800.00	2,800.00	2,800.00	.00	100.0
30-0-4825-01 SUB-LEASE & RENTAL FEES	2,482.50	30,937.90	32,330.00	1,392.10	95.7
30-0-4825-03 SB INTEREST	239.81	2,338.65	1,000.00	(1,338.65)	233.9
30-0-4825-04 STACKER BUTTE REIMBURSEMENT	.00	5,701.19	12,000.00	6,298.81	47.5
TOTAL REVENUE	5,522.31	103,010.87	102,684.00	(326.87)	100.3
 <u>STACKER BUTTE MATERIALS & SERV</u>					
30-3-6534-00 STACKER BUTTE MTLs & SVCS	488.11	26,911.18	34,265.00	7,353.82	78.5
TOTAL STACKER BUTTE MATERIALS & SERV	488.11	26,911.18	34,265.00	7,353.82	78.5
 <u>CAPITAL OUTLAY</u>					
30-4-6534-01 STACKER BUTTE CAPITAL OUTLAY	.00	.00	68,419.00	68,419.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	68,419.00	68,419.00	.0
TOTAL FUND EXPENDITURES	488.11	26,911.18	102,684.00	75,772.82	26.2
 NET REVENUE OVER EXPENDITURES	 5,034.20	 76,099.69	 .00	 (76,099.69)	 .0

MID-COLUMBIA FIRE & RESCUE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2026

DEBT SERVICE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
35-0-4300-00 BEGINNING FUND BALANCE	.00	132,560.05	120,983.00	(11,577.05)	109.6
35-0-4831-00 CURRENT YEAR TAXES DSF	1,013.48	329,174.84	308,700.00	(20,474.84)	106.6
35-0-4832-00 DSF PRIOR YEAR TAXES	890.11	10,406.90	6,300.00	(4,106.90)	165.2
35-0-4833-00 INTEREST EARNED DSF	1,515.12	10,899.15	3,000.00	(7,899.15)	363.3
TOTAL REVENUE	3,418.71	483,040.94	438,983.00	(44,057.94)	110.0
 <u>DEBT SERVICE MATERIALS & SERV</u>					
35-3-6561-00 INTEREST EXPENSE DSF	.00	33,691.93	67,402.00	33,710.07	50.0
35-3-6562-00 PRINCIPAL EXPENSE DSF	.00	.00	255,000.00	255,000.00	.0
35-3-6563-00 ADMIN FEES	.00	.00	500.00	500.00	.0
TOTAL DEBT SERVICE MATERIALS & SERV	.00	33,691.93	322,902.00	289,210.07	10.4
 <u>UNAPPROPRIATED ENDING FUND BAL</u>					
35-8-8600-00 UNAPPROPRIATED ENDING FUND BAL	.00	.00	116,081.00	116,081.00	.0
TOTAL UNAPPROPRIATED ENDING FUND B	.00	.00	116,081.00	116,081.00	.0
TOTAL FUND EXPENDITURES	.00	33,691.93	438,983.00	405,291.07	7.7
 NET REVENUE OVER EXPENDITURES	 3,418.71	 449,349.01	 .00	 (449,349.01)	 .0

MID-COLUMBIA FIRE & RESCUE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2026

TECHNICAL RESCUE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
40-0-4300-00 BEGINNING FUND BALANCE	.00	51,680.03	50,818.00	(862.03)	101.7
40-0-4841-00 INTEREST EARNED TR	67.69	1,821.60	1,000.00	(821.60)	182.2
40-0-4844-00 X-FER FROM GF TO TECH RESCUE	4,000.00	4,000.00	4,000.00	.00	100.0
TOTAL REVENUE	4,067.69	57,501.63	55,818.00	(1,683.63)	103.0
 <u>TECH RESCUE - MATERIALS & SERV</u>					
40-3-6540-02 TECH RESCUE MTLs & SERVICES	.00	1,260.86	16,734.00	15,473.14	7.5
TOTAL TECH RESCUE - MATERIALS & SERV	.00	1,260.86	16,734.00	15,473.14	7.5
 <u>UNAPPROPRIATED FUND BALANCE</u>					
40-8-8500-00 UNFORSEEN OR FUTURE EXPEND.	.00	.00	39,084.00	39,084.00	.0
TOTAL UNAPPROPRIATED FUND BALANCE	.00	.00	39,084.00	39,084.00	.0
TOTAL FUND EXPENDITURES	.00	1,260.86	55,818.00	54,557.14	2.3
 NET REVENUE OVER EXPENDITURES	 4,067.69	 56,240.77	 .00	 (56,240.77)	 .0

MID-COLUMBIA FIRE & RESCUE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2026

EQUIPMENT RESERVE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
50-0-4300-00 BEGINNING FUND BALANCE	.00	1,149,458.09	1,139,766.00	(9,692.09)	100.9
50-0-4863-00 INTEREST EARNED ER	2,640.03	37,284.20	8,500.00	(28,784.20)	438.6
50-0-4864-00 TRANSFER IN FROM GF	200,000.00	200,000.00	446,000.00	246,000.00	44.8
TOTAL REVENUE	202,640.03	1,386,742.29	1,594,266.00	207,523.71	87.0
<u>CAPITAL OUTLAY</u>					
50-4-6535-00 CAPITAL OUTLAY APPARATUS	.00	406,705.30	1,594,266.00	1,187,560.70	25.5
TOTAL CAPITAL OUTLAY	.00	406,705.30	1,594,266.00	1,187,560.70	25.5
TOTAL FUND EXPENDITURES	.00	406,705.30	1,594,266.00	1,187,560.70	25.5
NET REVENUE OVER EXPENDITURES	202,640.03	980,036.99	.00	(980,036.99)	.0

MID-COLUMBIA FIRE & RESCUE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2026

BUILDING RESERVE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
51-0-4300-00 BEGINNING FUND BALANCE	.00	307,454.67	290,699.00	(16,755.67)	105.8
51-0-4873-00 INTEREST EARNED BR	1,038.25	11,131.48	8,500.00	(2,631.48)	131.0
51-0-4874-00 XFER FROM GF TO BLD RSV	40,000.00	40,000.00	40,000.00	.00	100.0
TOTAL REVENUE	41,038.25	358,586.15	339,199.00	(19,387.15)	105.7
 <u>CAPITAL OUTLAY</u>					
51-4-6536-00 CAPITAL OUTLAY BUILDING	.00	11,969.84	339,199.00	327,229.16	3.5
TOTAL CAPITAL OUTLAY	.00	11,969.84	339,199.00	327,229.16	3.5
TOTAL FUND EXPENDITURES	.00	11,969.84	339,199.00	327,229.16	3.5
 NET REVENUE OVER EXPENDITURES	 41,038.25	 346,616.31	 .00	 (346,616.31)	 .0

MID-COLUMBIA FIRE & RESCUE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2026

TRAINING RESERVE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
52-0-4300-00 BEGINNING FUND BALANCE	.00	151,249.86	132,949.00	(18,300.86)	113.8
52-0-4881-00 TRAINING RES REV FROM CLASSE	.00	.00	43,000.00	43,000.00	.0
52-0-4882-00 TRAINING RES OTHER REVENUE	.00	56,000.00	56,000.00	.00	100.0
52-0-4883-00 INT EARNED, TRAINING	691.35	6,505.26	4,000.00	(2,505.26)	162.6
TOTAL REVENUE	691.35	213,755.12	235,949.00	22,193.88	90.6
<u>TRAINING RES - MATERIALS & SER</u>					
52-3-6537-01 TRAINING RES. MAT & SERVICES	.00	.00	58,000.00	58,000.00	.0
52-3-6537-02 TRAINING TOWER LOAN PRINCIPAL	.00	.00	55,100.00	55,100.00	.0
52-3-6537-03 TRAINING TOWER LOAN INTEREST	.00	2,155.71	4,400.00	2,244.29	49.0
TOTAL TRAINING RES - MATERIALS & SER	.00	2,155.71	117,500.00	115,344.29	1.8
<u>CAPITAL OUTLAY</u>					
52-4-6537-00 CAPITAL OUTLAY TRAINING	11,000.00	18,429.74	118,449.00	100,019.26	15.6
TOTAL CAPITAL OUTLAY	11,000.00	18,429.74	118,449.00	100,019.26	15.6
 TOTAL FUND EXPENDITURES	 11,000.00	 20,585.45	 235,949.00	 215,363.55	 8.7
 NET REVENUE OVER EXPENDITURES	 (10,308.65)	 193,169.67	 .00	 (193,169.67)	 .0

MID-COLUMBIA FIRE & RESCUE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2026

RETIREMENT LIABILITY FUND

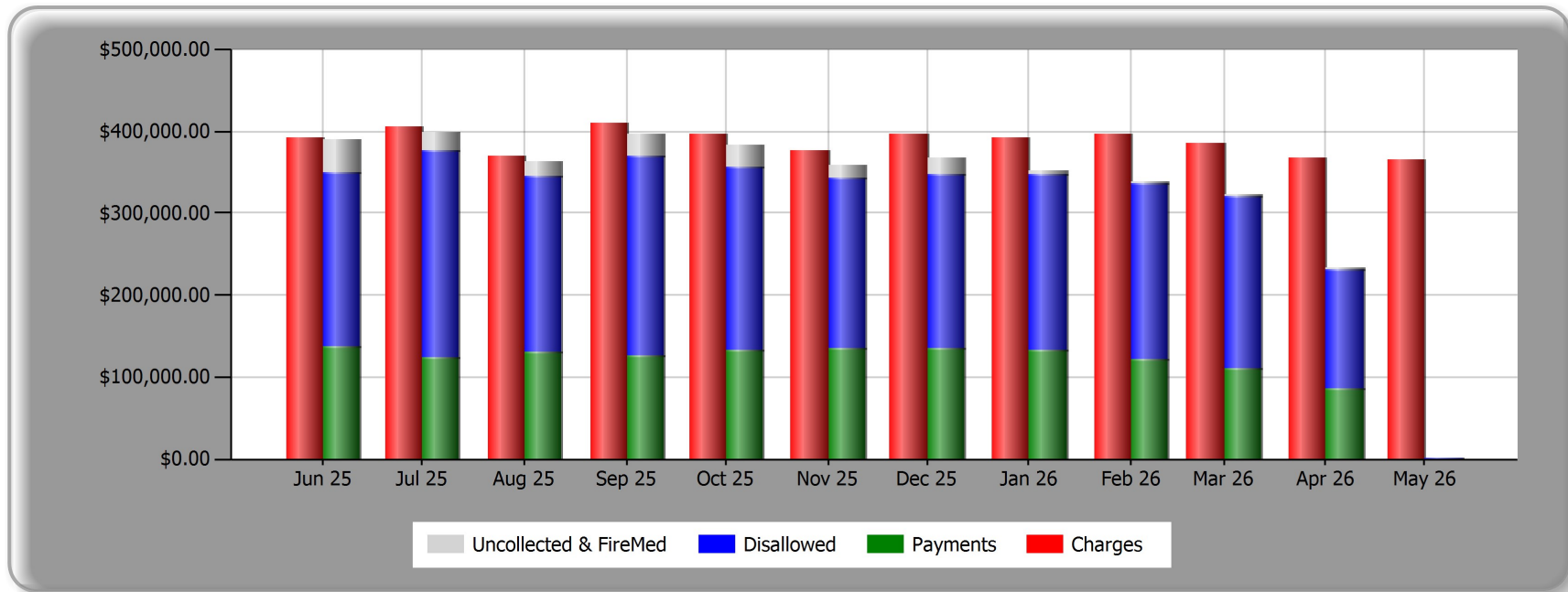
	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
53-0-4300-00 BEGINNING FUND BALANCE	.00	66,750.20	55,154.00	(11,596.20)	121.0
53-0-4886-00 INTEREST EARNED RET. LIABILITY	234.54	2,514.60	3,000.00	485.40	83.8
TOTAL REVENUE	234.54	69,264.80	58,154.00	(11,110.80)	119.1
 <u>UNAPPROPRIATED ENDING FUND BAL</u>					
53-8-8600-00 UNAPPROPRIATED ENDING FUND BAL	.00	.00	58,154.00	58,154.00	.0
TOTAL UNAPPROPRIATED ENDING FUND B	.00	.00	58,154.00	58,154.00	.0
TOTAL FUND EXPENDITURES	.00	.00	58,154.00	58,154.00	.0
 NET REVENUE OVER EXPENDITURES	 234.54	 69,264.80	 .00	 (69,264.80)	 .0

**Mid-Columbia Fire & Rescue
ANNUAL COLLECTION STATISTICS**

Company	Mid-Columbia Fire & Rescue
Date Of Service	6/1/2025
Date Of Service	5/31/2026
Invoices	0

Month	Tickets	Charges	Payments	%	FireMed	%	Disallowed	%	Uncollected	%	Pending	%
Jun 25	205	393,683.53	-138,565.21	35 %	-2,267.35	1 %	-212,063.58	54 %	-38,406.73	10 %	2,380.66	1 %
Jul 25	214	405,717.16	-123,763.73	31 %	-5,454.96	1 %	-252,916.82	62 %	-16,598.09	4 %	6,983.56	2 %
Aug 25	187	369,977.82	-130,243.24	35 %	-2,497.47	1 %	-215,674.97	58 %	-14,258.83	4 %	7,303.31	2 %
Sep 25	204	409,585.99	-127,288.74	31 %	-2,134.50	1 %	-243,505.49	59 %	-23,803.65	6 %	12,853.61	3 %
Oct 25	191	397,154.02	-132,894.03	33 %	-4,421.23	1 %	-224,510.09	57 %	-21,200.18	5 %	14,128.49	4 %
Nov 25	184	376,239.44	-135,217.11	36 %	-1,225.00	0 %	-208,693.30	55 %	-14,796.90	4 %	16,307.13	4 %
Dec 25	196	397,676.10	-135,435.59	34 %	-4,870.37	1 %	-212,274.91	53 %	-14,622.71	4 %	30,472.52	8 %
Jan 26	196	391,958.46	-132,216.71	34 %	-4,893.10	1 %	-215,104.16	55 %	-861.38	0 %	38,883.11	10 %
Feb 26	211	397,052.66	-122,939.72	31 %	-1,775.10	0 %	-214,945.51	54 %	0.00	0 %	57,392.33	14 %
Mar 26	198	386,934.12	-110,255.90	28 %	-2,022.97	1 %	-210,482.11	54 %	0.00	0 %	64,173.14	17 %
Apr 26	188	368,343.54	-85,749.51	23 %	-265.51	0 %	-146,840.75	40 %	0.00	0 %	135,487.77	37 %
May 26	180	364,935.23	-311.42	0 %	0.00	0 %	-1,342.47	0 %	0.00	0 %	363,281.34	100 %
		2,354	4,659,258.07	-1,374,880.91		-31,827.56	-2,358,354.16		-144,548.47		749,646.97	

All amounts shown relate directly to each month's charges. They will not reconcile to monthly deposit reports



Fire Chief- Board Report

David Jensen, Fire Chief

May 2026

Budget Preparation Update

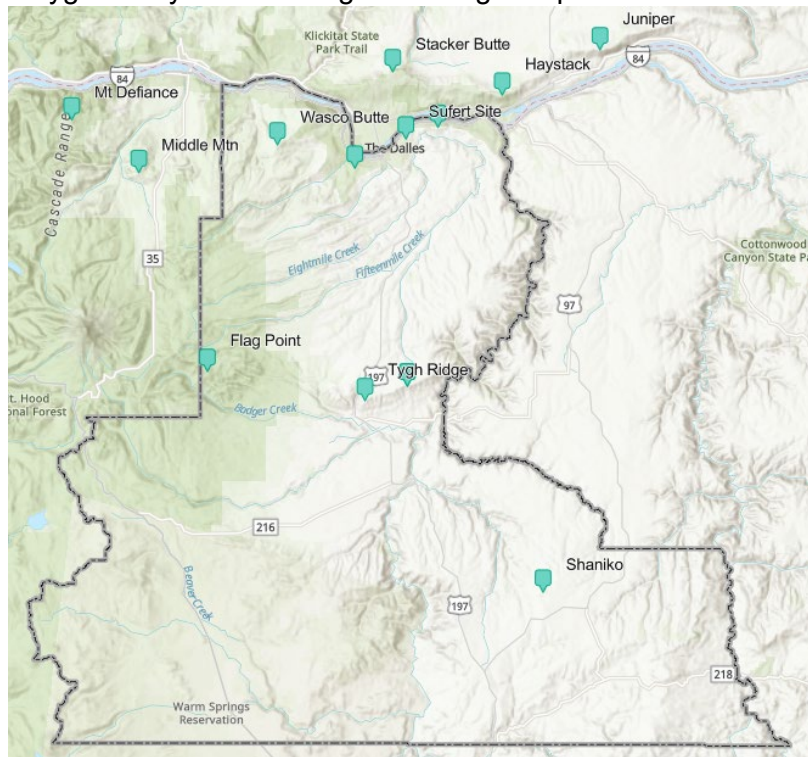
The Budget Committee met in May and approved the FY 2026/27 budget, and the budget is now before the Board for final adoption. Following tonight's vote, I will complete the required filings with the Wasco County Clerk and Tax Assessor so the process can be formally concluded for the upcoming fiscal year. I appreciate the time, effort, and thoughtful review provided by both the Board and the Budget Committee throughout this process.

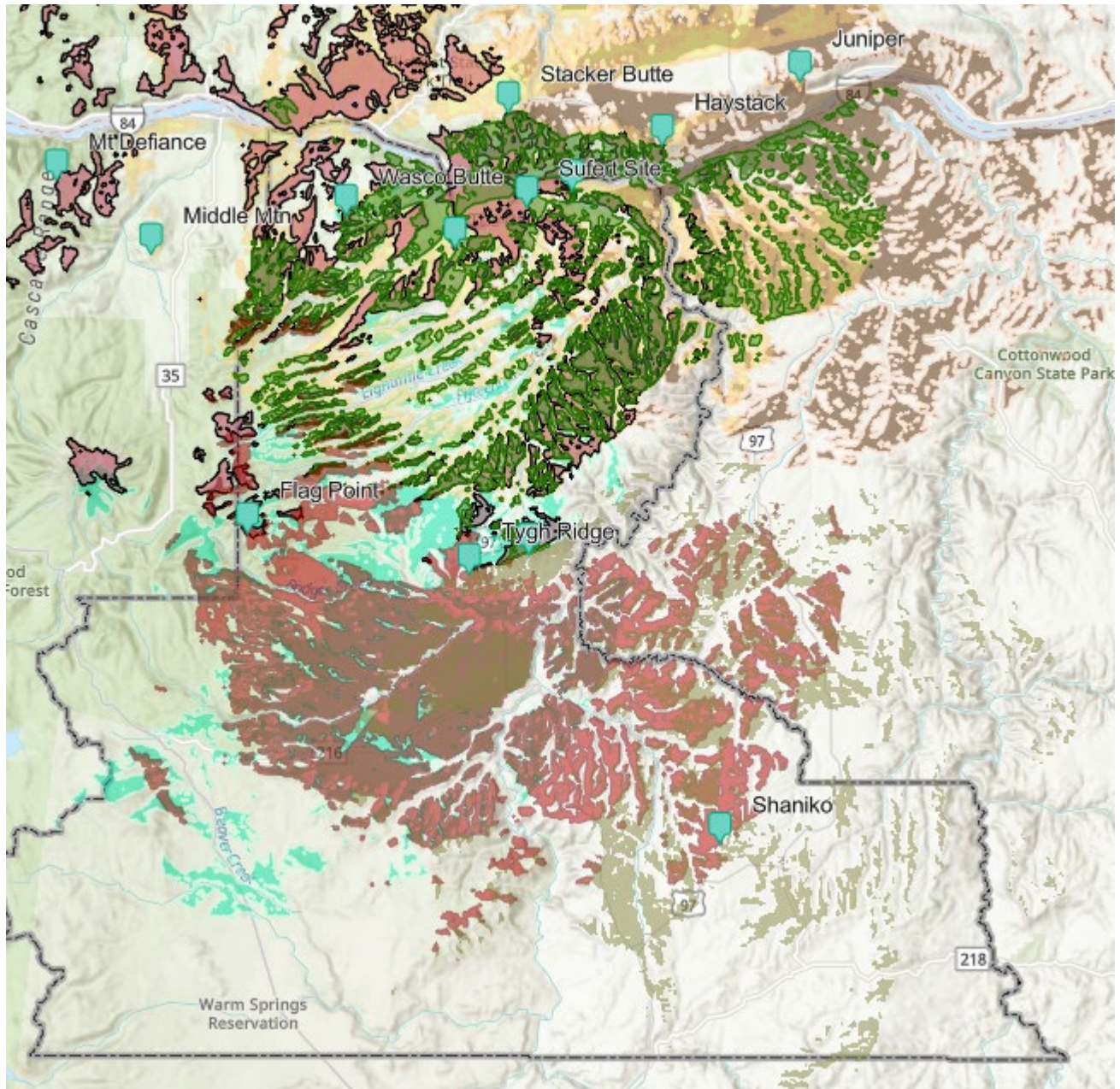
Financial Outlook

We remain close to our projected ending fund balance. However, the Oregon Health Authority has not responded to emails or voicemails for the past two months, and I no longer expect the GEMT funds they indicated would arrive this fiscal year to be received before year-end. At this point, those funds will likely be recognized in the next fiscal year, which may require a supplemental budget later in the year depending on timing and final amounts.

Fire Detection Cameras

Fire detection cameras are currently being positioned for the upcoming fire season. New approved locations include Wasco Butte, a second site on Stacker Butte, a site near Sufert or Kaiser Ridge, and Tygh Valley. A line-of-sight coverage map is included below.





Dispatch CAD (Progressing)

We continue to hold weekly meetings and progress reviews on the CAD interfaces, and progress is now being made across all components. The projected go-live date has been pushed to October 2026. This delay explains why the 911 budget line reflects only about half of the budgeted expense after 10 months of the fiscal year. Once the system is implemented, we will begin paying our agreed-upon share.

State Fire Marshal Meeting

At the request of the State Fire Marshal, I met with her at our station for a preseason check-in on topics impacting Mid-Columbia Fire and Rescue and the region. Chief Larry Magill was also able to attend. While the meeting did not have a defined agenda, it provided a helpful opportunity to discuss several matters of current concern, including Oregon Department of Forestry delays in the release of investigation findings related to the Rowena Fire. I also spoke about continued challenges working with the railroad on issues affecting fire response, coordination, and accountability. We also reiterated that OSFM staff have been very professional and helpful and are doing an excellent job in support of both the State and our Fire District.

County Fire Defense Board Chief Meeting

We had a well-attended Fire Defense Board meeting at Juniper Flat with about 70 people and organizations present. The event included agency and partner updates focused on 2026 fire season readiness, staffing and resources, grants and funding, training, and other public safety issues affecting Wasco County. At the chiefs meeting leading up to the event, discussion and updates included remarks from Chief Larry Magill, Chief Eugene Walters, Chief David Jensen, Chief Paul LaPlante, and other county fire chiefs on topics such as OSFM upstaffing, solar project fire protection and mitigation strategies, vehicle maintenance capacity, tactical coordination needs, seasonal wildland taskforce planning, and training opportunities.

BIA Contract for Celilo Village

Ongoing discussions continue regarding a fire protection contract with the Bureau of Indian Affairs for Celilo Village. In May, we discussed a potential agreement for structure fire protection services at the Village, which lies outside the district boundary but within the Ambulance Service Area. Since that time, discussions with BIA representatives have focused on contract structure, valuation, and payment methodology. BIA has indicated it may want to use a blanket purchase agreement rather than the service contract format initially proposed. In response, I reiterated that any agreement must remain consistent with Board Policy 3.10 and the principle of equal treatment for District taxpayers, including recognition that the cost of fire protection includes preparedness, staffing, equipment, leadership, training, and response capability that must exist before an incident occurs. The current discussion appears to be narrowing around finalizing the valuation component and determining whether the proposed agreement structure can meet both BIA contracting requirements and MCFR Board expectations before the matter is brought back for final Board consideration.

Board Report - Operations

Josh Beckner, Division Chief

May 2026

Staffing

Dual Role – 25 of 26 Positions currently filled. (1) Vacant Lieutenant position open for internal promotional recruitment.

Single Role EMS – 1 of 2 positions currently filled.

Single Role Wildland – 3 of 4 Positions filled.

Apprentices – 5/5 Currently Filled.

Administration – 6/6 Positions filled. 4 Chiefs and 1 Office Manager and 1 Business Services Manager.

Facility Maintenance & Projects

- Working on some electrical upgrades and repairs around the various buildings.
- Vehicle Exhaust Capture System Repairs Pending – Business Changed Ownership
- Light repair and upgrade on Training Tower – Pending Quotes
- Station 1 Watch Office project – Contractors unable to finish within this FY
- Front Parking Area Project – Landscaping & Irrigation (No Bids Received after outreach)

Dispatch CAD Project

- Ongoing, project completion timeline updated to October of 2026.
 - Interface team is working on integrations now.
 - ProQA (EMD Software) goes live in July with testing of the system in June.
 - ProQA build is done for July launch as Stand-alone system.

Operational Projects

- Working with T-Mobile on Cellular Gateway to boost radio communications, on waitlist for the demo unit.
- Capital Projects are ongoing.
- Apparatus equipment and operational efficiencies across the fleet will occur over the summer.
- Operational Guideline review and revision process underway.
- Deployment and Run Cards Review will coincide with build of the new CAD system.
- Surplus Ambulance sold at GovDeals.

EMS Program

- Working with AHCG Admin & Operations on Inter-Facility Transfers
- ASA Plan work sessions still pending
- OHA Ambulance Service Area Plan Rules Committee Meetings wrapped up in June
- Working with OHA on various projects for reporting and data transfer.
- Working with the ATAB 6 and MCI workgroup committee on revisions to the ATAB 6 plan and revised MCI Plan. Draft documents are pending review.
- Ambulance #2 (2026 F450-Medix) is going into production and should be done by August 2026.

Ongoing Meetings

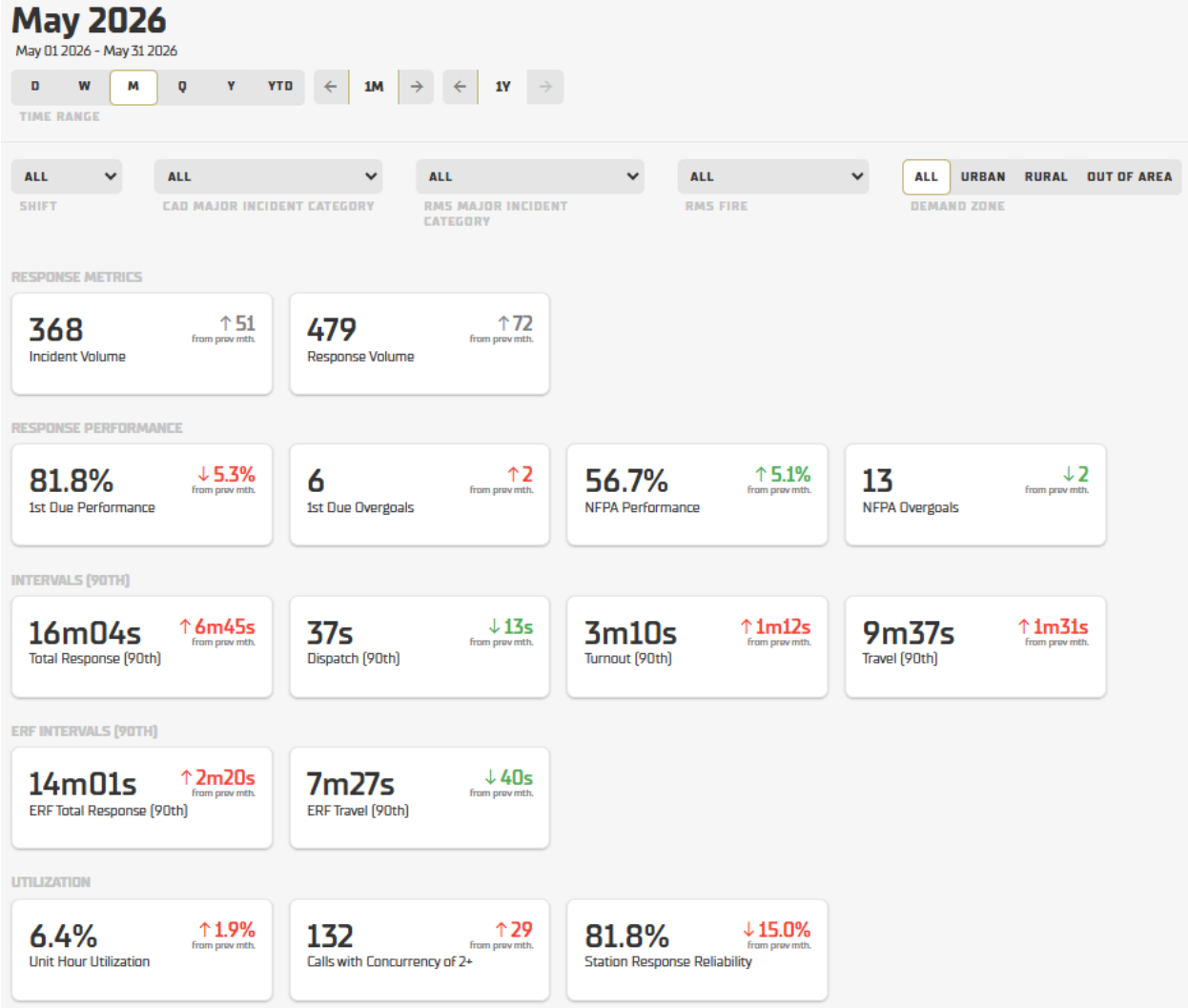
- Meeting with County
- ODF & USFS Meetings
- Assist DC Cole with training and testing
- NWCSO Drills & Meetings
- Board of Directors Meeting
- CAD Meeting
- ATAB 6 Meeting
- MCI Sub-Committee Meetings
- Wasco County Chiefs Meetings
- Radio System Meetings and Work Sessions
- Crisis Response Meeting
- AHCG Meetings
- ProQA Meetings
- OFCA Meetings
- COOP Work Session
- Darkhorse Analytics Meetings
- QA EMS Meeting
- Assisted Care Facility – Meetings/Work session

Emergency Response /Staffing/ Fire Investigations

- All Calls – 2
- Motor Vehicle Accidents – 2
- Fire Response – 3
- Fire Investigation – 0
- Duty Officer – 8 days

May 2026 Statistics & Information

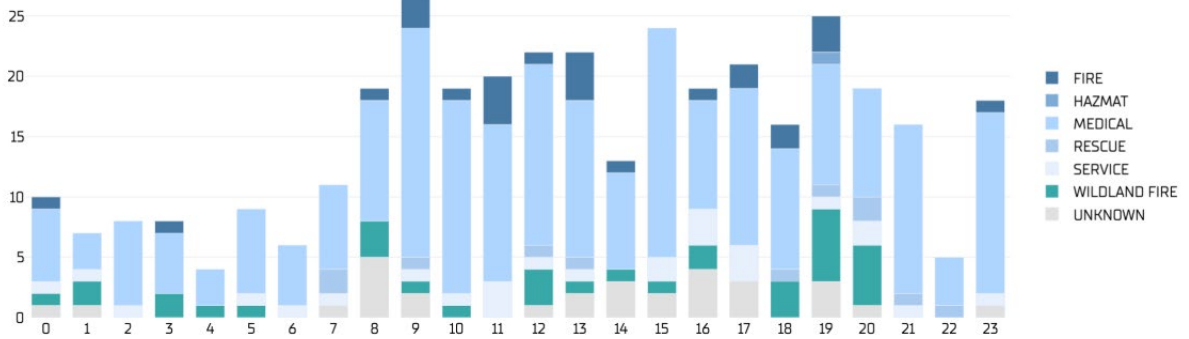
Incident Volume | Calls for Service within the Reporting Period
 Response Volume | Individual Unit Responses
 Dispatch | Time from Call Receipt until the Dispatch of Units
 Turnout | Time from Unit Dispatch until Apparatus is Enroute
 Concurrency | How Many Times Calls for Service Occurred at the Same Time



Incident Category and Volume by Hour (Chart 1) and Month (Chart 2)

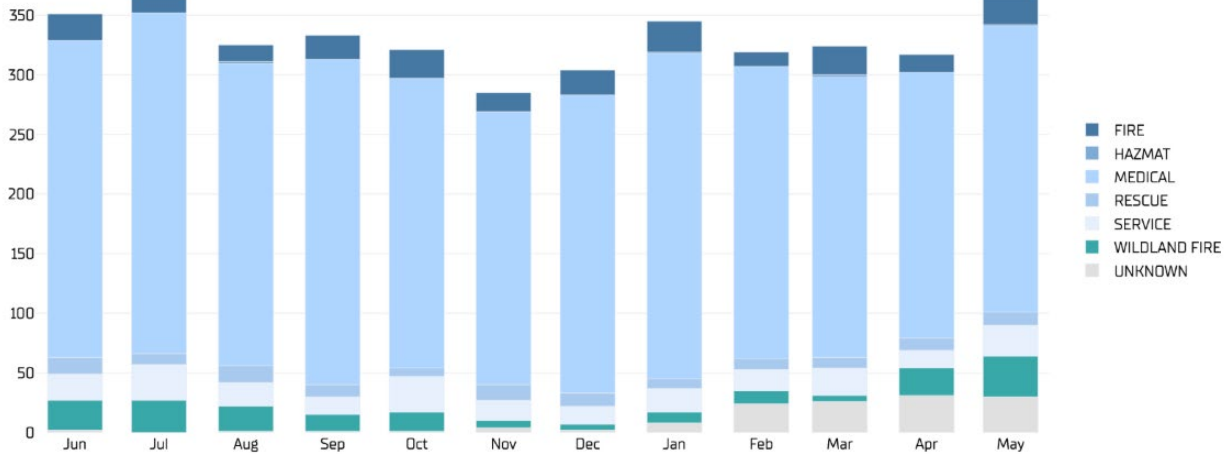
INCIDENT CATEGORY

by hour of day - May 2026

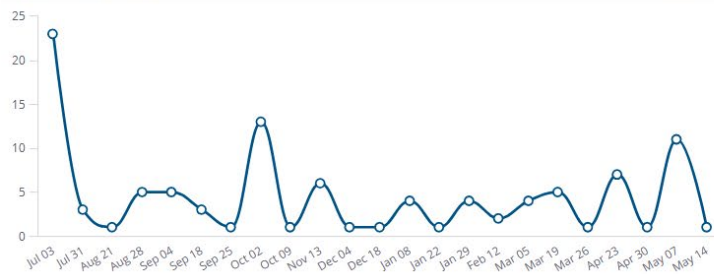


INCIDENT CATEGORY

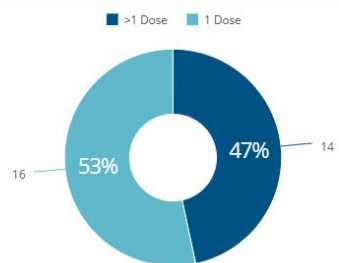
by months - [Jun 2025 - May 2026]



Opioid-related Encounters Over Time



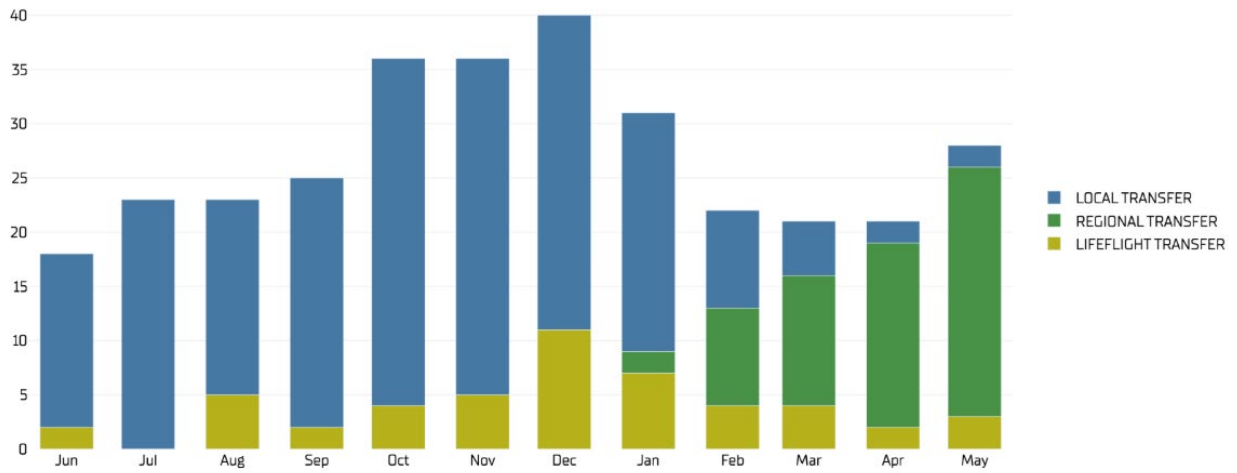
Naloxone Doses per Patient



Inter-Facility Transfers (All Non-Emergent, Emergent and Emergency Transfers)

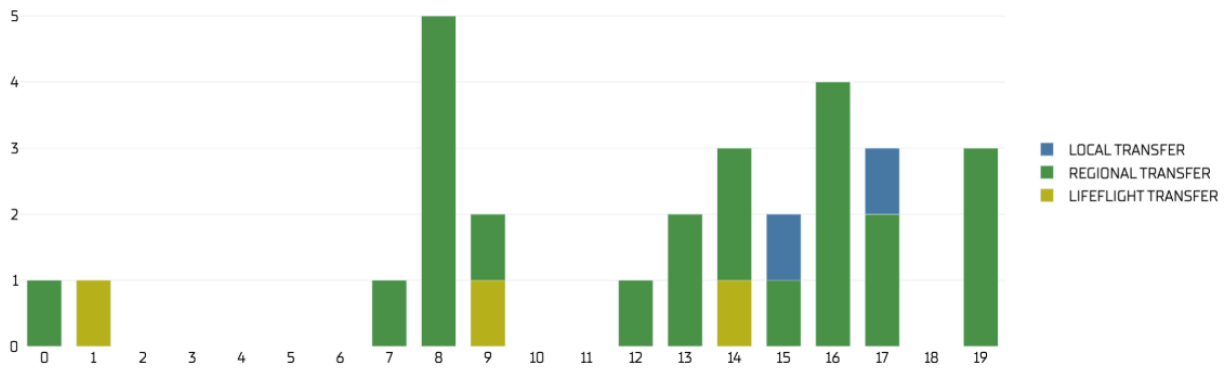
IPTS

by months - [Jun 2025 - May 2026]



IPTS

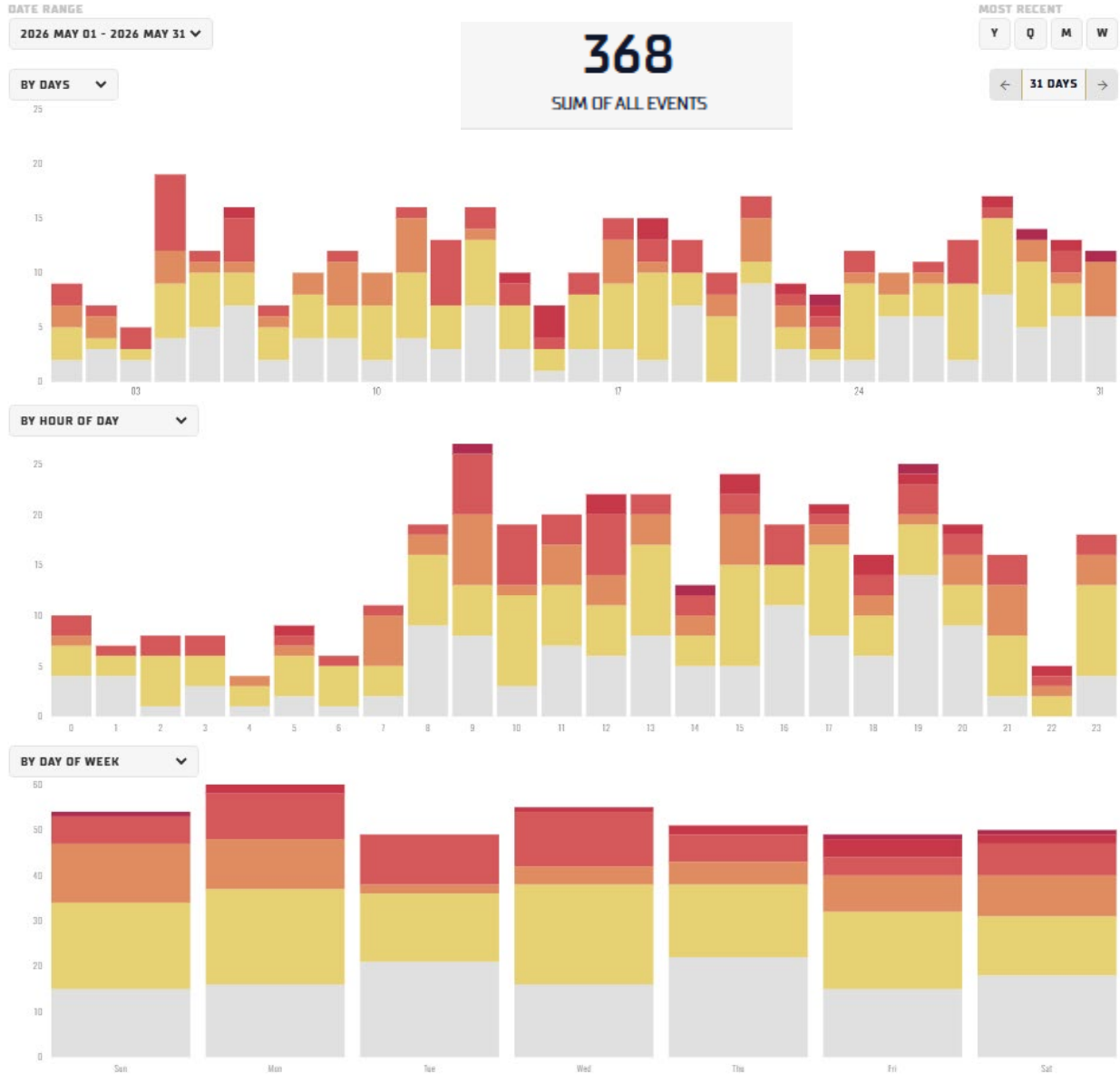
by hour of day - May 2026



Acuity (Alarm Response Level) May 2026

Alpha = Lowest Level Non-Emergent Response

Echo = Highest Critical ALS Response



Acuity	
E - 3	0.8%
D - 11	3.0%
C - 56	15.2%
B - 52	14.1%
A - 123	33.4%
N/A - 123	33.4%

Board Report – Prevention

Chris Grant, Division Chief

May 2026

May prevention activities included preparing for and delivering our Wildfire Safety Forum held on May 21st. We had an estimated 60-70 in attendance, and we focused on the first 5' for reducing the combustibility of a home and the development of Firewise Communities. The Wasco County Master Gardner from OSU presented fire safe landscapes and a representative of the Oregon Division of Financial Regulation spoke on insurance issues.

Community Risk Reduction [Prevention, Public Education, Code Enforcement]

- Site Team meetings for multiple projects in the City and County
- Planning for 2026 Wildfire Safety Summit focused on Home Hardening and creating effective Defensible Space
- Get Ready Event planning meeting
- Attended the Resilience Fair support our community's youth (est 500 attendees)
- Fire Alarm Inspection and sign-off Google
- Presentation at Wahtonka HS Child Care Program
- Kindness 911 citation issued to Team Rubicon and Wasco County 911 Dispatchers
- Radio interviews in preparation of the Wildfire Safety Forum and fire season
- Led a fire station tour for 75 students, teachers, and chaperones
- Tie-in meeting with CWDG Grant Manager and Wasco County Soil and Water for Crew 24 operations and work assignments

Meetings/Training/Safety/Other:

- Attended the Insurance Institute for Business & Home Safety – ADU Live Burn experiments
- Meeting with OHSU Master Gardner
- Attended MCFR Budget Meeting
- Meeting with Wasco Soil & Water and Wildfire Coordinator
- Annual medical physical
- Staff Meetings, monthly District safety meeting
- Meeting with City and County Code Enforcement Officers
- OSFM Kitchen Child Safety Train-the-Trainer
- Columbia Gorge Fire Prevention Coalition Meeting
- Site Team meeting

Emergency Response/Staffing/Fire Investigations

Duty Officer: 7 days. Responded to 5 Incidents (3) vegetation fires and (2) structure fires

Wildfire Assessments Conducted: 2

Occupancy Inspections: 5 (Pacific Coast Producers)

Fire Investigations: 2 residential fire investigations

May Fire Loss Report (estimations) Estimated loss \$11,000 - at risk values \$1,625,430



Mid-Columbia Fire & Rescue is proud to recognize Al Wynn. If you've ever spent time in The Dalles, chances are you've heard Al's commanding voice on KDOL radio. Every day on FM 100.7, FM 99.1, and AM 1440, listeners tune in for his daily broadcasts, including the informative "Coffee Break" from Cousins Restaurant and his play-by-play coverage of local high school athletics.

On this day, Division Chief Grant joined Al during his 11,706th "Coffee Break" broadcast to discuss the upcoming wildfire season and share information about MCFR's Wildfire Safety Forum, which will be held

KODL has been broadcasting across the Columbia Gorge since 1940. Al and a partner purchased the station in 1974, building a loyal following through his engaging talk show featuring guests from all walks of life. The very first "Coffee Break" guest was Trail Blazers sportscaster Bill Schonely. Since then, Al has welcomed community leaders, governors, senators, educators, artists, authors, merchants, and representatives from countless local organizations.

Al began his broadcasting career more than 60 years ago, and he's still going strong today. In an article published by The Oregonian, a reporter described Al by saying, "His voice covers the city like a warm blanket on a cold day." Al traditionally closes his daily sports reports with the phrase, "That's the way the ball bounces, and now you know the score!"

Thank you, Al, for being such a strong and trusted voice in our community! Keep impacting your community one kind act at a time!



A great radio DJ does more than entertain — they become a trusted voice and a positive force in the community. Jonathon Ross is just that! As the morning host on Bicoastal Media, KACI 93.5, in The Dalles, Jonathon has championed Mid-Columbia Fire & Rescues safety messages. He has also provided airtime and mentorship for our local scout troop for the Project Elf Community Food Drive.

Jonathon's genuine passion for helping neighbors, promoting local events, and giving a voice to important community causes reflects the very best of local broadcasting. Whether behind the microphone or out in the community, he inspires connection, generosity, and hometown pride every day.

It was MCFR's Division Chief Grants honor to issue him a Kindness Citation. Keep impacting your community one kind act at a time!



Mid-Columbia Fire & Rescue is excited to issue Kindness 911 citations to our partners at Mid-Columbia Center for Living. Jessica and her team are being recognized for their outstanding work coordinating the annual youth resilience rally, which brings together North Wasco teens and community health providers in a positive, engaging environment. Through their leadership, collaboration, and commitment to youth well-being, the event created meaningful opportunities for connection, trust-building, and open dialogue between young people and the professionals who serve them.

Their efforts not only promoted resilience and mental wellness among local teens, but also strengthened relationships across the community and demonstrated the power of partnership in supporting the next generation. It was MCFR's Division Chief Grant's honor to issue them all a Kindness Citation. Keep impacting your community one kind act at a time!

Board Report - Training

Adam Cole, Division Chief

May 2026

Training

In May, crews continued fire and EMS training focused on operational readiness, apparatus operations, and patient care delivery. EMS continuing education and skills reinforcement remained a consistent focus throughout the month, supporting protocol adherence and high-quality patient care.

Members made continued progress in apparatus qualification pathways, with personnel finishing up NFPA Driver/Operator and NFPA Aerial Operator certifications, further strengthening department-wide operator capability. Training efforts remain on track with all members expected to be off probation by the end of June, marking completion of required onboarding, task books, and certification requirements.

Paramedic Students

We are proud to share that another member passed the NREMT exam and joined the paramedic ranks at MCFR. In addition, one member and two apprentices were accepted into this year's Chemeketa Paramedic Program, beginning this fall. These will be the last students attending any program at this time.

Other Programs & Projects

- Hosting a Trench Rescue and Structural Collapse class here at MCFR June 22-25th 2026.
- I will be attending a FEMA Pediatric Disaster Response and Emergency Preparedness class on June 4th & 5th in Hermiston, OR
- Planned installation of bleachers at the training grounds in June to support expanded use of the facility. This improvement will enhance our ability to host regional training events, provide safe and organized observation space for outside agencies, evaluators, and students, and improve overall training delivery by allowing better visibility of evolutions and coordinated instruction during large-scale scenarios.
- Acquired a donated bus for upcoming training evolutions, including MCI drills and extrication training planned for June and July.

Meetings / Training / Safety / Other

- Preparing for the 5-county mass fatality incident tabletop exercise planned for and hosted here at MCFR on June 17th.
- Participated in Command Staff meetings to support leadership communication and operational alignment.
- Attend regular emergency school reunification meetings, also will be having a full scale drill at the end of June.
- Developed and reviewed training documentation and refresher materials, including safety and driver operations topics.

**MID-COLUMBIA FIRE AND RESCUE
INFORMATION SHEET**

DATE: June 15, 2026

TO: Fire District Board President and Board Members

FROM: David Jensen, Fire Chief

PREPARED BY: David Jensen, Fire Chief

ISSUE: Public Hearing for Adoption of Resolution No. 2026-02 – Adopting the FY 2026-27 budget, making appropriations, imposing taxes, and categorizing taxes.

BACKGROUND: The spreadsheet below reflects the appropriations for the FY 2026-27 adopted budget as set forth in Exhibit “A” to Resolution No. 2026-02.

CATEGORY	APPROVED	PROP. FOR ADOPTION
General Fund	\$9,644,689	\$9,644,689
Debt Service Fund	\$331,070	\$331,070
Fire Med Fund	\$115,261	\$115,261
Stacker Butte Fund	\$111,380	\$111,380
Building Reserve Fund	\$1,710,154	\$1,710,154
Training Reserve Fund	\$183,249	\$183,249
FF Equipment Reserve Fund	\$469,654	\$469,654
Equipment (App) Reserve Fund	\$1,157,958	\$1,157,958
Retirement Liability Fund	\$0	\$0
Technical Rescue Reserve Fund	\$54,880	\$54,880
Total All Funds	\$13,778,295	\$13,778,295
Total Unappropriated and Reserve Amounts	\$2,773,608	\$2,773,608
Total Approved Budget	\$16,551,903	\$16,551,903

As illustrated above, the adopted FY 2026-27 budget appropriates a total of \$13,778,295 across all funds, with unappropriated and reserve amounts totaling \$2,773,608, for a total adopted budget of \$16,551,903.

RECOMMENDED ADJUSTMENTS: No recommended adjustments are reflected in this adoption document. The appropriations shown represent the FY 2026-27 budget adopted by the Board as detailed in Exhibit “A” to Resolution No. 2026-02.

LEVY AMOUNTS: The FY 2026-27 budget imposes property taxes at the permanent rate of \$2.1004 per \$1,000 of assessed value for operating purposes and \$355,449 for debt service on general obligation bonds. No local option tax is included.

BUDGET IMPACT: The FY 2026-27 budget as adopted is balanced as required by Oregon budget law. The resolution appropriates expenditures by fund and program, imposes the permanent rate tax, and categorizes the taxes for compliance with Article XI, section 11b of the Oregon Constitution.

RECOMMENDATION: **Under new business** - Adoption of Resolution No. 2026-02 “A resolution adopting the budget, making appropriations, imposing taxes, and categorizing taxes for FY 2026-27.” (Reference “Exhibit “A”).

Sample Language: *I move to adopt Resolution No.2026-02 A resolution adopting the budget, making appropriations, imposing taxes, and categorizing taxes for FY 2026-27*

EXHIBIT "A"
RESOLUTION NO. 2026-02
RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of Mid-Columbia Fire and Rescue hereby adopts the budget for fiscal year 2026-2027 in the total amount of \$16,551,903. This budget is now on file at **Mid-Columbia Fire and Rescue 1400 W. 8th St.** in The Dalles, Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2026, for the following purposes:

<u>General Fund</u>		<u>Debt Service Fund</u>	
<u>Organizational Unit or Program:</u>		Debt Service 331,070	
Administration	1,344,053	Total.....	\$331,070
Public Safety	7,756,136		
	0		
	0	<u>FireMed Fund</u>	
<u>Not Allocated to Organizational Unit or Program:</u>		Fire Med	115,261
Personnel Services.....	0	Transfers Out.....	0
Materials & Services.....	0	Contingency.....	0
Capital Outlay.....	0	Total.....	\$115,261
Debt Service	0		
Special Payments.....	0	<u>Stacker Butte Fund</u>	
Transfers Out.....	444,500	Stacker Butte	111,380
Contingency.....	100,000	Transfers Out.....	0
Total.....	\$9,644,689	Contingency.....	0
		Total.....	\$111,380
<u>Building Reserve Fund</u>		<u>Training Reserve Fund</u>	
Building	1,710,154	Training	122,154
Capital Outlay	0	Debt Service	61,095
Transfers Out.....	0	Total.....	\$183,249
Contingency.....	0		
Total.....	\$1,710,154	<u>FF Equipment/ Suppression Reserve Fund</u>	
		FF Equipment	469,654
<u>Equipment (App) Reserve Fund</u>		Transfers Out.....	0
Equipment (App)	1,157,958	Contingency.....	0
Transfers Out.....	0	Total.....	\$469,654
Contingency.....	0		
Total.....	\$1,157,958	<u>Retirement Liability Fund</u>	
		Org. Unit/Program: Operations	0
<u>Technical Rescue Reserve Fund</u>		Special Payments.....	0
Techn Rescue	54,880	Transfers Out.....	0
Transfers Out.....	0	Contingency.....	0
Contingency.....	0	Total.....	\$0
Total.....	\$54,880		
		Total APPROPRIATIONS, All Funds . . .	\$13,778,295
		Total Unappropriated and Reserve Amounts, All Funds . . .	2,773,608
		TOTAL ADOPTED BUDGET . . .	\$16,551,903

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2026- 2027:

- (1) At the rate of \$2.1004 per \$1000 of assessed value for permanent rate tax;
- (2) In the amount of \$ _____ **OR** at the rate of \$ _____ per \$1000 of assessed value for local option tax; and
- (3) In the amount of \$355,449 for debt service on general obligation bonds;

RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

Subject to the General Government Limitation

Permanent Rate Tax.....\$ _____ **OR** \$ 2.1004/\$1,000
 Local Option Tax.....\$ _____ **OR** \$ _____ /\$1,000

Excluded from Limitation

General Obligation Bond Debt Service.....\$355,449.

The above resolution statements were approved and declared adopted on June 15, 2026.

X _____
 Signature

MCFR INFORMATION SHEET

DATE: June 15th, 2026

TO: Fire District Board of Directors

FROM: David Jensen, Fire Chief

ISSUE: Board Policy 7.5 Fire Suppression Costs

SYNOPSIS:

Request to revise Policy 7.5 on recovery of fire suppression costs for violations of ORS 478.960 so it aligns with Policy 7.3, ensures apparatus costs are included, and maintains consistency across fire response billing policies.

BACKGROUND:

Occasionally, a property owner burns without a permit, outside the fire season, or in violation of permit conditions, resulting in a fire that requires suppression. These incidents often prompt an emergency response from multiple units and may require calling back off-duty firefighters. While the district can recover personnel costs, apparatus costs under the current policy are not currently included.

By comparison, Policy 7.3, Billing for Emergency Response Involving Transportation Incidents, allows the district to bill apparatus costs at the state-defined rate published annually in the State Mobilization Plan, consistent with Oregon law.

Aligning these policies would create a more consistent process and provide clearer administrative direction.

The recommended revisions to the current policy are provided below for the Board's consideration.

POLICY 7.5: BILLING FOR RECOVERING FIRE SUPPRESSION COSTS FOR VIOLATION OF ORS 478.960

- A. The Fire Chief or his designee shall determine if a violation of ORS 478.960 has occurred.
- B. The District, where applicable, shall seek to recover the actual cost to the District resulting from violations of ORS 478.960 for controlling, extinguishing and/or patrolling said fire.
 - a. Charges will include the costs arising from the use of apparatus and personnel, and any repair of apparatus which results from the said incident.
 - b. Billing shall be in accordance with the State Fire Marshal's standardized cost schedule that is currently in use.

- c. In addition of the charges listed on the State Fire Marshal's standardized cost schedule, the District will charge for any other costs related to the said incident. All supplies will be charged at a replacement cost factor.
- d. If any charge is not specifically referenced in the State Fire Marshal's standardized cost schedule, the charge shall be for the piece of apparatus most similar to that used.
- e. The minimum charge for apparatus shall be for (1) hour. All charges in excess of one hour will be pro-rated at the nearest one quarter (1/4) of one hour.
- f. The minimum charge for career personnel shall be in accordance with the current Union contract. The minimum charge for volunteer personnel shall be for (1) hour at the current level in accordance with the State Fire Marshal's Mobilization Plan.

C. When the Fire Chief or his designee determines that a violation of ORS 478.960 has resulted in significant costs to the District and has determined that it is feasible and economic to pursue the collection thereof, the Fire Chief or his designee shall initiate the collection thereof by:

1. Invoicing the violator for the actual cost incurred, to be paid not more than 90 days from date of invoice.
2. If said costs are not paid within the time so allowed, the Fire Chief shall direct the attorney for the District to pursue legal action therefore and include as part of the costs, attorney fees and court costs such as are reasonable and necessary to effect collection of said costs.

BUDGET IMPLICATION:

May have a small cost recovery factor. Costs for response to fires is built into the District Budget and a small amount of money is included in cost recovery for miscellaneous revenue. With this change, I anticipate a difference in just a few hundred dollars of revenue in any given year.

RECOMMENDATION/ACTION:

Move to adopt changes to Board Policy 7.5 as presented in Appendix A

Appendix A

Board Policy Revision Recommendation

POLICY 7.5: BILLING FOR RECOVERING FIRE SUPPRESSION COSTS FOR VIOLATION OF ORS 478.960

- D. The Fire Chief or his designee shall determine if a violation of ORS 478.960 has occurred.
- E. The District, where applicable, shall seek to recover the actual cost to the District resulting from violations of ORS 478.960 for controlling, extinguishing and/or patrolling said fire.
- a. Charges will include the costs arising from the use of apparatus and personnel, and any repair of apparatus which results from the said incident.
 - b. Billing shall be in accordance with the State Fire Marshal's standardized cost schedule that is currently in use.
 - c. In addition of the charges listed on the State Fire Marshal's standardized cost schedule, the district will charge for any other costs related to the said incident. All supplies will be charged at a replacement cost factor.
 - d. If any charge is not specifically referenced in the State Fire Marshal's standardized cost schedule, the charge shall be for the piece of apparatus most similar to that used.
 - e. The minimum charge for apparatus shall be for (1) hour. All charges in excess of one hour will be pro-rated at the nearest one quarter (1/4) of one hour.
 - f. The minimum charge for career personnel shall be in accordance with the current Union contract. The minimum charge for volunteer personnel shall be for (1) hour at the current level in accordance with the State Fire Marshal's Mobilization Plan.
- F. When the Fire Chief or his designee determines that a violation of ORS 478.960 has resulted in significant costs to the district and has determined that it is feasible and economic to pursue the collection thereof, the Fire Chief or his designee shall initiate the collection thereof by:
3. Invoicing the violator for the actual cost incurred, to be paid not more than 90 days from date of invoice.
 4. If said costs are not paid within the time so allowed, the Fire Chief shall direct the attorney for the District to pursue legal action therefore and include as part of the costs, attorney fees and court costs such as are reasonable and necessary to effect collection of said costs.