

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of Mid-Columbia Fire and Rescue VI-801 will be held on Monday, June 16, 2025 at 5:30 pm at 1400 W. 8th Street, The Dalles, Oregon. The purpose of this meeting is to discuss and adopt the budget for the fiscal year beginning July 1, 2025 as approved by the Mid-Columbia Fire and Rescue VI-801 Budget Committee. A summary of the budget is presented below. This budget covers the period from July 1, 2025 to June 30, 2026. A copy of the budget may be inspected or obtained at Mid-Columbia Fire and Rescue, 1400 W. 8th Street, The Dalles Oregon, between the hours of 8:00 a.m. and 5:00 p.m. or online at www.mcfr.org. This budget is for an annual budget period, and was prepared on the basis of accounting that is the same as the preceding year. If different, the major changes and their effect on the budget are explained below. Public comment may be submitted in writing prior to the budget hearing djensen@mcfr.org by Wednesday, June 11, 2025, 5:00 p.m. PST. Public comment may also be provided in person during the public hearing on Monday, June 16, 2025. The public may either attend the budget hearing in person or secure access to participate in the budget hearing online by using the "Go To" meeting link or the telephone number and access code provided below: The public may register for the MCFR budget hearing meeting on Monday, June 16, 2025 5:30 PM PDT at <https://attendee.gotowebinar.com/register/69891995691299678>. The webinar ID is 123-925-939. After registering, you will receive a confirmation email containing information about joining the webinar. To join the MCFR budget hearing on over the telephone, please follow the instructions below: Dial the following meeting phone number: +1 (213) 929-4212. Enter audio access code: 449-936-975.

Contact: David Jensen, Fire Chief Telephone: (541) 296-9445 Email: djensen@mcfr.org

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2023-2024	Adopted Budget This Year 2024-2025	Approved Budget Next Year 2025-2026
Beginning Fund Balance/Net Working Capital	6,412,776	6,194,166	5,943,162
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	2,153,235	2,256,668	2,477,530
Federal, State and all Other Grants, Gifts, Allocations and Donations	35,000	35,000	
Revenue from Bonds and Other Debt			
Interfund Transfers / Internal Service Reimbursements	596,450	743,350	558,800
All Other Resources Except Current Year Property Taxes	803,598	291,800	351,300
Current Year Property Taxes Estimated to be Received	4,659,574	4,794,700	4,668,700
Total Resources	14,660,635	14,315,684	13,999,492

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	5,537,700	6,844,377	6,736,622
Materials and Services (GF, Spec Funds)	1,247,261	1,819,974	1,813,980
Capital Outlay (all funds)	377,002	1,046,890	2,699,146
Debt Service	358,914	368,096	382,402
Interfund Transfers	596,450	786,550	558,800
Contingencies		100,000	100,000
Special Payments			
Unappropriated Ending Balance and Reserved for Future Expenditure	6,543,308	3,349,797	1,708,542
Total Requirements	14,660,635	14,315,684	13,999,492

FINANCIAL SUMMARY - REQ AND FTE BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
Administration	1,270,128	1,405,497	1,086,849
FTE	6	6	6
Public Safety	10,034,436	9,016,154	8,856,076
FTE	39	37	36
Stacker Butte	73,999	99,491	102,684
FTE	0	0	0
Firefighting Equipment and Suppression	422,545	425,615	441,500
FTE	0	0	0
FireMed	116,767	81,140	136,214
FTE	0	0	0
Debt Service	418,246	410,343	438,983
FTE	0	0	0
Technical Rescue	64,501	67,362	55,818
FTE	0	0	0
Equipment (Apparatus)	937,645	1,305,383	1,594,266
FTE	0	0	0
Building Reserve	360,749	350,288	339,199
FTE	0	0	0
Training	236,706	232,365	235,949
FTE	0	0	0
Retirement Liability	163,463	193,696	58,154
FTE	0	0	0
Not Allocated to Organizational Unit or Program	561,450	728,350	653,800
FTE	0	0	0
Total Requirements	14,660,635	14,315,684	13,999,492
Total FTE	45.00	43.00	42.00

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2023-2024	Rate or Amount Imposed This Year 2024-2025	Rate or Amount Approved Next Year 2025-2026
Permanent Rate Levy (rate limit \$2.1004 per \$1,000)	2.1004	2.1004	\$2.1004
Local Option Levy			

Levy For General Obligation Bonds	\$322,146.00	\$331,935.00	\$346,669.00
-----------------------------------	--------------	--------------	--------------

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$2,515,000	
Other Bonds		
Other Borrowings	\$262,127	
Total	\$2,777,127	

150-504-073-2 (Rev. 02-14)

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

FORM LB-50 2025-2026

To assessor of Wasco County

Check here if this is an amended form.

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

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

<u>1400 W. 8th Street</u>	<u>The Dalles</u>	<u>OR</u>	<u>97058</u>	<u>June 15, 2025</u>
Mailing Address of District	City	State	ZIP code	Date
<u>David Jensen</u>	<u>Fire Chief</u>	<u>(541) 296-9445</u>	<u>djensen@mcfcr.org</u>	
Contact Person	Title	Daytime Telephone	Contact Person E-Mail	

CERTIFICATION - You **must** check one box if your district is subject to Local Budget Law.

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

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits	
		Rate -or- Dollar Amount	
1.	Rate per \$1,000 or Total dollar amount levied (within permanent rate limit)	2.1004	
2.	Local option operating tax		
3.	Local option capital project tax		Excluded from Measure 5 Limits Dollar Amount of Bond Levy
4.	City of Portland Levy for pension and disability obligations		
5a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001		
5b.	Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001		346,669
5c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)		346,669

PART II: RATE LIMIT CERTIFICATION

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

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

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

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

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

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

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

RESOURCES
General Fund

(Fund)

Mid-Columbia Fire and Rescue

(Name of Municipal Corporation)

Historical Data				RESOURCE DESCRIPTION	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	\$ 2,412,746	\$ 4,763,408	\$ 4,179,801	1 Available cash on hand* (cash basis) or	\$ 3,632,525	\$ 3,632,525	\$ 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	\$ 130,000	\$ 130,000	3
4	\$ 100,102	\$ 248,925	\$ 120,000	4 Interest	\$ 120,000	\$ 120,000	\$ 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	\$ 139,000	\$ 139,000	6
7	\$ 1,604,131	\$ 1,687,226	\$ 1,490,000	7 Ambulance Service Income	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	7
8	\$ 209,319	\$ 403,876	\$ 500,200	8 Ambulance Revenue GEMT	\$ 500,200	\$ 500,200	\$ 500,200	8
9	\$ -	\$ -	\$ 10,000	9 Fire Protection Agreements	\$ 10,000	\$ 10,000	\$ 10,000	9
10	\$ -			10 Sale of Surplus Property	\$ -	\$ -	\$ -	10
11	\$ 5,000	\$ 5,000	\$ 5,000	11 Transfer from Fire Med	\$ 5,000	\$ 5,000	\$ 5,000	11
12	\$ -	\$ 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	\$ 6,236,725	\$ 6,236,725	29
30			\$ 4,486,000	30 Taxes estimated to be received	\$ 4,360,000	\$ 4,360,000	\$ 4,360,000	30
31	\$ 4,168,040	\$ 4,349,046		31 Taxes collected in year levied				31
32	\$ 10,759,083	\$ 11,866,013	\$ 11,150,001	32 TOTAL RESOURCES	\$ 10,596,725	\$ 10,596,725	\$ 10,596,725	32

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

REQUIREMENTS SUMMARY

**FORM
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund

(name of fund)

	Historical Data			REQUIREMENTS FOR: Public Safety	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						
1				1 PERSONNEL SERVICES				1
2				2				2
3				3				3
4				4				4
5				5				5
6				6				6
7				7				7
8	3,161,977	4,267,572	5,438,880	8 TOTAL PERSONNEL SERVICES	5,460,513	5,460,513	5,460,513	8
9	30.00	36.00	34.00	9 Total Full-Time Equivalent (FTE)	35.50	35.50	35.50	9
10				10 MATERIALS AND SERVICES				10
11				11				11
12				12				12
13				13				13
14				14				14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27	1,067,502	1,189,201	1,662,800	27 TOTAL MATERIALS AND SERVICES	1,646,981	1,646,981	1,646,981	27
28				28 CAPITAL OUTLAY				28
29				29				29
30				30				30
31				31				31
32				32				32
33				33				33
34				34				34
35	36,137	123,007	37,900	35 TOTAL CAPITAL OUTLAY	25,015	25,015	25,015	35
36	4,265,616	5,579,780	7,139,580	36 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	7,132,509	7,132,509	7,132,509	36

**FORM
LB-30**

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

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next FY 2025-26			
	Actual		Adopted Budget This Year FY 2024-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding FY Year 2022-23	First Preceding FY Year 2023-24						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2				2				2
3				3				3
4	0	0	0	4 TOTAL PERSONNEL SERVICES	0	0	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	0	0	9
10				10 CAPITAL OUTLAY NOT ALLOCATED				10
11				11				11
12				12				12
13	0	0	0	13 TOTAL CAPITAL OUTLAY	0	0	0	13
14				14 DEBT SERVICE				14
15				15				15
16				16				16
17	0	0	0	17 TOTAL DEBT SERVICE	0	0	0	17
18				18 SPECIAL PAYMENTS				18
19				19				19
20				20				20
21	0	0	0	21 TOTAL SPECIAL PAYMENTS	0	0	0	21
22				22 INTERFUND TRANSFERS				22
23	749,560	559,100	626,000	23 Transfer to Reserve Funds	551,000	551,000	551,000	23
24		2,350	2,350	24 Transfer to Special Funds	2,800	2,800	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	553,800	553,800	28
29			100,000	29 OPERATING CONTINGENCY	100,000	100,000	100,000	29
30	749,560	561,450	728,350	30 Total Requirements NOT ALLOCATED	653,800	653,800	653,800	30
31	5,015,176	6,141,230	7,867,930	31 Total Requirements for ALL Org.Units/Progams within fund	7,132,509	7,132,509	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	1,534,307	1,534,307	34
35	10,528,144	10,595,886	10,472,854	35 TOTAL REQUIREMENTS	9,320,616	9,320,616	9,320,616	35

DETAILED REQUIREMENTS

General Fund

(Name of Fund)

Historical Data			REQUIREMENTS FOR: Public Safety			Budget for Next Year 2025-2026				
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	294,641	344,565	361,600	2	Personnel Services Captain (3-FTE)	374,000	374,000	374,000	2	
3	211,609	285,583	312,500	3	Personnel Services Lieutenant (6-FTE)	670,000	670,000	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	1,932,500	1,932,500	4	
5	177,256	161,426	135,000	5	Personnel Services Single Role EMS (2- FTE)	139,500	139,500	139,500	5	
6	15,086	13,307	21,250	6	Personnel Services Volunteer Program (employee Recog)	20,750	20,750	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	33,558	33,558	9	
10	44,984	56,563	89,039	10	Personnel Services Holiday	74,068	74,068	74,068	10	
11	118,570	101,916	96,075	11	Personnel Services Overtime-Sick	96,075	96,075	96,075	11	
12	35,551	66,266	71,538	12	Personnel Services Overtime-Fire	57,676	57,676	57,676	12	
13	71,325	139,607	53,500	13	Personnel Services Overtime-Ambulance	70,000	70,000	70,000	13	
14	-	18,302	32,025	14	Personnel Services Overtime-Technical Rescue	33,640	33,640	33,640	14	
15	41,636	49,285	64,284	15	Personnel Services Overtime-Training	74,191	74,191	74,191	15	
16	83,329	61,206	80,200	16	Personnel Services Overtime-Other	50,000	50,000	50,000	16	
17	10,946	29,386	9,500	17	Personnel Services Ambulance Stand-By	14,000	14,000	14,000	17	
18	6,025	10,930	14,230	18	Personnel Services PLO	14,665	14,665	14,665	18	
19	63,148	83,573	73,306	19	Personnel Services Overtime-FLSA	80,450	80,450	80,450	19	
20	352,797	531,933	720,156	20	Personnel Services Retirement	561,580	561,580	561,580	20	
21	57,858	86,484	86,500	21	Personnel Services Workers Compensation	117,000	117,000	117,000	21	
22	18,453	10,767	19,520	22	Personnel Services Life Insurance	17,788	17,788	17,788	22	
23	366,342	478,484	619,712	23	Personnel Services Health Insurance	698,367	698,367	698,367	23	
24	30,709	24,397	54,350	24	Personnel Services Occupational Healthcare	43,980	43,980	43,980	24	
25	13,278	16,708	25,700	25	Personnel Services Long Term Disability	26,200	26,200	26,200	25	
26	29,751	41,116	54,525	26	Personnel Services Medicare	54,025	54,025	54,025	26	
27	80,838	128,977	129,700	27	Personnel Services Defined Contribution	77,000	77,000	77,000	27	
28	33,428	40,343	55,394	28	Personnel Services PEHP Plan	119,500	119,500	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	10,000	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	5,460,513	5,460,513	37	

DETAILED REQUIREMENTS

General Fund

(Name of Fund)

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

DETAILED REQUIREMENTS

General Fund

(Name of Fund)

Historical Data				REQUIREMENTS FOR: Public Safety			Budget for Next Year 2025 - 26			
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	6,000	12,500	24,500	2	Materials & Services Physician Advisor	24,500	24,500	24,500	2	
3	8,400	9,639	3,300	3	Materials & Services Ambulance Expense - Transport	7,000	7,000	7,000	3	
4	84,931	89,290	95,000	4	Materials & Services Ambulance Expendable Supplies	73,000	73,000	73,000	4	
5	3,117	8,287	4,015	5	Materials & Services Ambulance Non Expendable Supplies	2,525	2,525	2,525	5	
6	297	541	1,500	6	Materials & Services Hazardous Materials	1,500	1,500	1,500	6	
7	27,217	11,458	11,950	7	Materials & Services Firefighting Supplies - Tools / Equip.	14,200	14,200	14,200	7	
8	20,251	25,721	28,618	8	Materials & Services Firefighting Supplies - PPE	26,614	26,614	26,614	8	
9	12,920	12,952	14,600	9	Materials & Services Fire Prevention Supplies	14,940	14,940	14,940	9	
10	4,739	8,870	23,850	10	Materials & Services Public Education	27,150	27,150	27,150	10	
11	11,600	10,587	12,275	11	Materials & Services Fire Training Supplies and Materials	12,275	12,275	12,275	11	
12	4,056	14,788	277,357	12	Materials & Services Fire Suppression Expense	239,000	239,000	239,000	12	
13	2,501	2,547	6,900	13	Materials & Services Fire Board Meals and Lodging	6,900	6,900	6,900	13	
14	2,428	790	2,800	14	Materials & Services Fire Board Conference	2,800	2,800	2,800	14	
15	-	2,800	87,000	15	Materials & Services EMS Scholarships	34,000	34,000	34,000	15	
16	6,700	1,406	9,000	16	Materials & Services Voluntary Training - Bargaining Unit	9,000	9,000	9,000	16	
17	32,269	66,580	49,700	17	Materials & Services General Training - ALL	42,780	42,780	42,780	17	
18	590	3,257	6,000	18	Materials & Services Voluntary Training - Administration	8,800	8,800	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	30,401	30,401	20	
21	7,523	7,702	7,000	21	Materials & Services Building Maintenance Agreements	7,175	7,175	7,175	21	
22	3,105	3,320	3,500	22	Materials & Services Grounds Maintenance	3,800	3,800	3,800	22	
23	2,073	1,163	2,008	23	Materials & Services Postage and Shipping	2,008	2,008	2,008	23	
24	5,071	4,407	5,300	24	Materials & Services Miscellaneous Expense	6,300	6,300	6,300	24	
25	57,070	57,168	62,815	25	Materials & Services 911 Services	96,500	96,500	96,500	25	
26	845	504	3,000	26	Materials & Services Training Prop Maintenance and Operation	3,000	3,000	3,000	26	
27				27					27	
28				28					28	
29				29					29	
30				30					30	
31				31					31	
32				32					32	
33				33	Ending balance (prior years)				33	
34				34	UNAPPROPRIATED ENDING FUND BALANCE				34	
35	341,743	399,185	763,934	35	TOTAL REQUIREMENTS : This Page	696,168	696,168	696,168	35	
36	1,067,502	1,189,201	1,662,800	36	TOTAL REQUIREMENTS : Public Safety Materials & Service	1,646,981	1,646,981	1,646,981	36	

DETAILED REQUIREMENTS

General Fund

(Name of Fund)

1	Historical Data			REQUIREMENTS FOR: Public Safety		Budget for Next Year 2025-26			1	
	Actual		Adopted Budget This Year Year 20204- 25			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2022 - 23	First Preceding Year 2023- 24								
2	8,783	79,680	8,050	2	Capital Outlay	Firefighting Equipment	7,990	7,990	7,990	2
3	15,817	3,936	18,025	3	Capital Outlay	Office Equipment	7,025	7,025	7,025	3
4				4	Capital Outlay	Station Equipment				4
5				5	Capital Outlay	Ambulance Equipment				5
6	9,281	5,730	5,525	6	Capital Outlay	Radio Equipment	5,400	5,400	5,400	6
7		33,661		7	Capital Outlay	Fire Training Equipment				7
8			6,300	8	Capital Outlay	Prevention	4,600	4,600	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	37,900	35	TOTAL REQUIREMENTS : This Page		25,015	25,015	25,015	35
36	36,137	123,007	37,900	36	TOTAL REQUIREMENTS : Public Safety		25,015	25,015	25,015	36

REQUIREMENTS SUMMARY

**FORM
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund
(name of fund)

1	Historical Data			REQUIREMENTS FOR: Administration	Budget For Next Year 2025-26			1
	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						
2				PERSONNEL SERVICES				2
3								3
4								4
5								5
6								6
7								7
8	980,499	1,270,128	1,405,497	8 TOTAL PERSONNEL SERVICES	1,276,109	1,276,109	1,276,109	8
9	5.25	6.00	6.00	9 Total Full-Time Equivalent (FTE)	6.00	6.00	6.00	9
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
27	0	0	0	27 TOTAL MATERIALS AND SERVICES	0	0	0	27
28				CAPITAL OUTLAY				28
29								29
30								30
31								31
32								32
33								33
34								34
35	0	0	0	35 TOTAL CAPITAL OUTLAY	0	0	0	35
36	980,499	1,270,128	1,405,497	36 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,276,109	1,276,109	1,276,109	36

DETAILED REQUIREMENTS

General Fund

(Name of Fund)

Historical Data				REQUIREMENTS FOR: Administration		Budget for Next Year 2025 - 26			1		
Actual		Adopted Budget This Year Year 2024-25	1			Object Classification	Detail	Proposed by Budget Officer		Approved by Budget Committee	Adopted by Governing Body
Second Preceding Year 2022 - 23	First Preceding Year 2023 - 24										
1			1						1		
2	149,542	165,942	173,421	2	Personnel Services	Fire Chief	175,776	175,776	175,776	2	
3	140316	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	461,165	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	72,882	72,882	7	
8				8	Personnel Services	Finance/ HR/ Buisness	123,344	123,344	123,344	8	
9	3,903	4,594	5,000	9	Personnel Services	Uniforms	7,402	7,402	7,402	9	
10				10	Personnel Services	Sick Leave Redemption	-	-	-	10	
11	126,851	187,591	189,819	11	Personnel Services	Retirement	181,502	181,502	181,502	11	
12	2,579	1,510	3,250	12	Personnel Services	Workers Compensation	5,000	5,000	5,000	12	
13	1,875	1,196	2,000	13	Personnel Services	Life Insurance	3,300	3,300	3,300	13	
14	125,072	142,566	146,350	14	Personnel Services	Health Insurance	160,084	160,084	160,084	14	
15	2,159	3,672	6,750	15	Personnel Services	Occupational Healthcare	4,500	4,500	4,500	15	
16	3,790	4,170	6,294	16	Personnel Services	Long Term Disability	7,000	7,000	7,000	16	
17		-		17	Personnel Services	Unemployment	-	-	-	17	
18	9,538	10,997	12,749	18	Personnel Services	Medicare	12,498	12,498	12,498	18	
19	32,021	46,739	49,431	19	Personnel Services	Defined Contribution	41,659	41,659	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	16,664	16,664	21	
22		29,622	81,320	22	Personnel Services	Vacation Payout	0	0	0	22	
23		0	31815	23	Personnel Services	Sick Leave Payout	0	0	0	23	
24		2834	3853	24	Personnel Services	PLO	3333	3333	3333	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	1,276,109	1,276,109	33	

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

**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		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										
1			1	RESOURCES					1		
2	74,563	73,840	39,140	2	Cash on hand * (cash basis), or	93,714	93,714	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	1,500	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	41,000	41,000	8		
9				9					9		
10	124,086	116,767	81,140	10	Total Resources, except taxes to be levied	136,214	136,214	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	136,214	136,214	13		
14				14	REQUIREMENTS **				14		
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail			15	
16	300	-	8,000	16	Fire Med		Materials and Services	8,000	8,000	8,000	16
17	44,945	54,182	68,140	17	Fire Med		Capital Outlay	52,000	52,000	52,000	17
18				18	Fire Med		Other Appropriations	71,214	71,214	71,214	18
19	45,245	54,182	76,140	19	Fire Med		Total Fire Med Fund Expense	131,214	131,214	131,214	19
20				20							20
21				21							21
22	5,000	5,000	5,000	22	Transfer		Transfer to General Fund	5,000	5,000	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	136,214	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.

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Stacker Butte
(Fund)

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

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								
1			1	RESOURCES					1
2	40,952	47,539	60,673	2	Cash on hand * (cash basis), or	54,554	54,554	54,554	2
3				3	Working Capital (accrual basis)				3
4				4	Previously levied taxes estimated to be received				4
5	1,012	2,325	1,000	5	Interest	1,000	1,000	1,000	5
6	2,350	2,350	2,350	6	Transferred IN, from other funds	2,800	2,800	2,800	6
7	22,164	18,496	23,468	7	Sub-Lease and Rental Fees	32,330	32,330	32,330	7
8	7,858	3,289	12,000	8	SB Consortium Utilities	12,000	12,000	12,000	8
9				9					9
10	74,336	73,999	99,491	10	Total Resources, except taxes to be levied	102,684	102,684	102,684	10
11				11	Taxes estimated to be received				11
12				12	Taxes collected in year levied				12
13	74,336	73,999	99,491	13	TOTAL RESOURCES	102,684	102,684	102,684	13
14				14	REQUIREMENTS **				14
15				15	Org. Unit or Prog. & Activity Object Classification Detail				15
16	24,157	21,760	28,934	16	Stacker Butte Materials and Services	34,265	34,265	34,265	16
17	2,640	-	38,000	17	Stacker Butte Capital Outlay	68,419	68,419	68,419	17
18	26,797	21,760	66,934	18	Stacker Butte Total Stacker Butte Expenses	102,684	102,684	102,684	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	47,539	52,238		29	Ending balance (prior years)				29
30			32,557	30	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	30
31	74,336	73,999	99,491	31	TOTAL REQUIREMENTS	102,684	102,684	102,684	31

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

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

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Training Fund
(Fund)

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

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										
1			1	RESOURCES						1	
2	162,826	137,962	129,365	2	Cash on hand * (cash basis), or			132,949	132,949	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	4,000	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	43,000	43,000	7
8	56,000	56,000	56,000	8	Training Reserve Other Revenue			56,000	56,000	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	235,949	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	235,949	235,949	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16	8,008	33,109	56,000	16	Training		Materials and Services	58,000	58,000	58,000	16
17	47,117	-	95,500	17	Training		Capital Outlay	55,500	55,500	55,500	17
18		-	21,469	18	Training		Other Appropriations	62,949	62,949	62,949	18
19				19							19
20	55,125	33,109	172,969	20	Training		Total Training Program Appropriations	176,449	176,449	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	55,100	55,100	23
24	7,526	6,481	5,462	24	Debt Service		Training Tower Loan Interest	4,400	4,400	4,400	24
25	59,355	59,352	59,396	25	Debt Service		Total Debt Service Expense	59,500	59,500	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	235,949	235,949	31

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

**FORM
LB-11**

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

Capital Expenditure / Building Maintenance

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

Date can not be more than 10 years after establishment.

Review Year: Reviewed Annually

**Building Reserve
(Fund)**

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

Historical Data			Adopted Budget Year 2024-25	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025 - 26					
Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2022-23	First Preceding Year 2023-24									
1				1	RESOURCES			1		
2	85,099	304,288	301,788	2	Cash on hand * (cash basis), or	290,699	290,699	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	8,500	8,500	5	
6	262,500	42,500	40,000	6	Transferred IN, from other funds	40,000	40,000	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	339,199	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	339,199	339,199	13	
14				14	REQUIREMENTS **			14		
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail		15	
16	53,795	60,150	335,150	16	Building		Capital Outlay	317,400	317,400	317,400
17			15,138	17	Building		Other Appropriations	21,799	21,799	21,799
18	53,795	60,150	350,288	18	Building		Total Building Program Expenses	339,199	339,199	339,199
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	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	339,199	339,199

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

**FORM
LB-11**

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

To Purchase and Maintain Fire Suppression Equipment

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

**Equipment Reserve
(Fund)**

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

Date can not be more than 10 years after establishment.

Review Year: Reviewed Annually

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

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									
1			1	RESOURCES			1			
2	942,488	472,833	2	Cash on hand * (cash basis), or	1,139,766	1,139,766	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	5	Interest	8,500	8,500	8,500	5		
6	419,000	419,000	6	Transferred IN, from other funds	446,000	446,000	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	10	Total Resources, except taxes to be levied	1,594,266	1,594,266	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	13	TOTAL RESOURCES	1,594,266	1,594,266	1,594,266	13		
14			14	REQUIREMENTS **				14		
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail		15		
16	904,384	70,869	16	Eq. (App) Program		Capital Outlay	850,000	850,000	850,000	16
17			17	Eq. (App) Program		Other Appropriations	744,266	744,266	744,266	17
18	904,384	70,869	18	Eq. (App) Program		Total Equipment (App) Program Expense	1,594,266	1,594,266	1,594,266	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	472,833	866,776	29	Ending balance (prior years)						29
30			30	UNAPPROPRIATED ENDING FUND BALANCE			-			30
31	1,377,218	937,645	31	TOTAL REQUIREMENTS			1,594,266	1,594,266	1,594,266	31

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

**FORM
LB-11**

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

Capital Equipment and Maintenance

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

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

Date can not be more than 10 years after establishment.

Review Year: Reviewed Annually

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

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								
1			1	RESOURCES			1		
2	320,959	350,115	2	Cash on hand * (cash basis), or	372,000	372,000	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	5	Interest	8,500	8,500	8,500	5	
6	57,000	57,000	6	Transferred IN, from other funds	61,000	61,000	61,000	6	
7			7	FEMA Grant Proceeds				7	
8			8					8	
9			9					9	
10	385,632	422,545	10	Total Resources, except taxes to be levied	441,500	441,500	441,500	10	
11			11	Taxes estimated to be received				11	
12			12	Taxes collected in year levied				12	
13	385,632	422,545	13	TOTAL RESOURCES	441,500	441,500	441,500	13	
14			14	REQUIREMENTS **				14	
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail		15	
16	27,717	62,301	16	FF Eq. and Suppression		Capital Outlay	116,600	116,600	16
17	-		17	FF Eq. and Suppression		Other Appropriations	274,900	274,900	17
18	7,800		18	FF Eq. and Suppression		Suppression Expenses	50,000	50,000	18
19	35,517	62,301	19	FF Eq. and Suppression		Total FF Eq. Program Expenses	441,500	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	31	TOTAL REQUIREMENTS			441,500	441,500	31

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

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

**FORM
LB-11**

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

Liabilities created by retirement of personnel

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

Date can not be more than 10 years after establishment.

Review Year: Reviewed Annually

**Retirement Liability Fund
(Fund)**

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

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 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									
1			1	RESOURCES			1			
2	109,333	117,096	2	Cash on hand * (cash basis), or	55,154	55,154	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	5	Interest	3,000	3,000	3,000	5		
6	5,000	40,600	6	Transferred IN, from other funds				6		
7			7	Grant / Other Revenue				7		
8			8					8		
9			9					9		
10	117,096	163,463	10	Total Resources, except taxes to be levied	58,154	58,154	58,154	10		
11			11	Taxes estimated to be received				11		
12			12	Taxes collected in year levied				12		
13	117,096	163,463	13	TOTAL RESOURCES	58,154	58,154	58,154	13		
14			14	REQUIREMENTS **				14		
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail		15		
16	-	30,000	16			Transfer to General Fund/Ret. Expense	-	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	117,096	133,464	29	Ending balance (prior years)				29		
30			30	UNAPPROPRIATED ENDING FUND BALANCE			58,154	58,154	58,154	30
31	117,096	163,463	31	TOTAL REQUIREMENTS			58,154	58,154	58,154	31

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

**FORM
LB-11**

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

Capital Expenditure / Maintenance

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

Date can not be more than 10 years after establishment.

Review Year: Reviewed Annually

**Technical Rescue
(Fund)**

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

1	Historical Data			1	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025 - 26			1
	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							
2	59,693	61,652	62,362	2	Cash on hand * (cash basis), or	50,818	50,818	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	1,000	1,000	5
6	3,710	-	4,000	6	Transferred IN, from other funds	4,000	4,000	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	55,818	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	55,818	55,818	13
14				14	REQUIREMENTS **				14
15				15	Org. Unit or Prog. & Activity				15
					Object Classification				
					Detail				
16		3,191	13,740	16	Tech Rescue	Materials and Services	16,734	16,734	16,734
17	3,216	6,493	35,000	17	Tech Rescue	Capital Outlay			
18			18,622	18	Tech Rescue	Other Appropriations	39,084	39,084	39,084
19	3,216	9,684	67,362	19	Tech Rescue	Total Tech Rescue Program Expenses	55,818	55,818	55,818
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	55,818	55,818	31

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

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:

- Revenue Bonds or
- General Obligation Bonds

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

DEBT SERVICE
(Fund)

Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year 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									
1			1	Resources			1			
2	57,117	84,043	92,343	2	Beginning Cash on Hand (Cash Basis), or	120,983	120,983	120,983	2	
3				3	Working Capital (Accrual Basis)				3	
4	13,598	11,965	6,300	4	Previously Levied Taxes to be Received	6,300	6,300	6,300	4	
5	5,931	11,710	3,000	5	Interest	3,000	3,000	3,000	5	
6				6	Transferred from Other Funds				6	
7				7					7	
8	76,646	107,718	101,643	8	Total Resources, Except Taxes to be Levied	130,283	130,283	130,283	8	
9			308,700	9	Taxes Estimated to be Received *	308,700	308,700	308,700	9	
10	303,076	310,528		10	Taxes Collected in Year Levied				10	
11	379,722	418,246	410,343	11	TOTAL RESOURCES	438,983	438,983	438,983	11	
					Requirements					
					Bond Principal Payments					
12				12	Bond Issue	Budgeted Payment Date				12
13				13						13
14	210,000	220,000	235,000	14	February 2018	June 15, 2025	255,000	255,000	255,000	14
15				15						15
16	210,000	220,000	235,000	16	Total Principal		255,000	255,000	255,000	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	33,701	33,701	18
19	42,840	39,781	36,850	19	February 2018	June 15, 2026	33,701	33,701	33,701	19
20				20						20
21	85,679	79,562	73,700	21	Total Interest		67,402	67,402	67,402	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	500	500	26
27	84,043	118,683		27	Ending balance (prior years)					27
28			101,143	28	Total Unappropriated Ending Fund Balance		116,081	116,081	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	438,983	438,983	31