

2022-23 Budget Document

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



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

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2022-2027 FIRE DISTRICT STRATEGIC PLAN

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

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

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

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

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

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

Robert F. Palmer
Fire Chief

MOTTO

“Educate, Serve and Protect.”

VISION

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

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

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

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

MISSION

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

MCFR MEMBERS BELIEVE IN THE FOLLOWING VALUES:

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

FIRE DISTRICT GOALS AND OBJECTIVES

GOAL 1:

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

Performance Objectives:

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

GOAL 2:

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

Performance Objectives:

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

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

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

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

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

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

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

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

GOAL 3

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

Performance Objectives:

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

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

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

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

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

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

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

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

GOAL 4

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

Performance Objectives:

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

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

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

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

GOAL 5

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

Performance Objectives:

PO-5.1: Adequately fund capital improvement plans.

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

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

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

GOAL 6

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

Performance Objectives:

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

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

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

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

GOAL 7

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

Performance Objectives:

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

PO-7.2: Develop a continuity of operations plan.

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

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

**Fiscal Year 2022 – 2023
BUDGET MESSAGE
MID-COLUMBIA FIRE AND RESCUE**

The Fire District budget proposal for FY 2022-2023 was prepared by the Fire Chief, Assistant Fire Chief and Office Manager. Budget input and information for this process was provided by administrative and career staff. This budget complies with current regulations set forth within the Oregon Revised Statute and is compiled each year with the governing body's intention to achieve the following: 1) provide a balanced budget; 2) encourage fiscal responsibility; and 3) comply with Oregon State Budget Law.

The District has adopted a revised five-year strategic plan as a roadmap to provide direction for future growth and development. The vision, mission and goals encompassed within this plan have a direct correlation to the budget document. The plan is designed to provide and maintain an enhanced level of safety and service to our community and Fire District members.

The proposed budget incorporates funds to enhance employee wages and benefits. Carryover and reserve fund objectives have been met without significant cutbacks to balance this year's budget. We attribute this to strong financial management, stabilization of ambulance revenue, Ground Emergency Medical Transport and Coordinated Care Organization revenue (the gap between Medicaid reimbursement and actual EMS operational costs), and tax-exempt industry coming onto the tax rolls.

The 2022-23 FY proposed budget maintains our current staffing levels for single-role EMS and dual-role Fire. The single-role EMS program employs six Emergency Medical Service (EMS) positions focused on providing high-quality Emergency Medical Services to our community based on the ever-increasing demands placed on Fire District resources. Our dual-role Fire Program maintains twenty-one skilled and highly competent fire personnel cross-trained as EMT's for fire/rescue and EMS response. The District is led by a highly qualified administrative staff consisting of the Fire Chief, Assistant Fire Chief, two Division Chiefs and an Office Manager.

This budget maintains current contracts with the City of The Dalles (payroll agreement), Wasco County (911 and GIS agreements), Systems Design West, LLC for third-party ambulance billing services, as well as funds set aside to contract for wildland services if the need should arise. The District is currently engaged in the negotiation process with IAFF Local 1308 for a successor contract.

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

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

Enterprise Zone (EZ) program funds in the amount of \$56,000.00 each year are received from the EZ program to help retire a 15-year debt for the purchase and construction of a training tower facility. A debt service fund is incorporated into the Training Reserve Fund to retire this debt. An additional \$34,000 is received from the EZ program to support our College Student Intern Program.

The SAFER grant which funded a Recruitment and Retention Coordinator concluded in November 2021. A request to maintain funding for this position over a consecutive four-year period was unsuccessful, however, we have been fortunate to retain this important position independent of grant revenue.

The total FY 2022-23 budget amounts to \$10,698,840. The beginning fund balance for FY 2022-23 is projected to be \$2,062,112. Our ending fund balance is projected to be \$1,247,991. The projected carryover amount is utilized in conjunction with our monthly ambulance collections to carry the fire district through the first 4 to 4 ½ months of conducting business without tax revenue per Fire District policy.

Uncollectable current year tax revenues are estimated at 6.0%. Measure 5 compression for the 2021-22 FY is \$89,937 and was \$76,860 for the 2020-21 FY, reflecting an increase of \$13,077. The Urban Renewal tax assessment for FY 2021-22 is \$195,209 and was \$190,338 for FY 2020-21, reflecting an increase of \$4,871.

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

The Personal Service category reflects wages, benefits and equipment for 4-administrative staff, 1-support staff, 21-line fire/EMS personnel, 6-EMS only personnel, and funding to maintain our volunteer program. We anticipate receiving additional funding during the fiscal year to enable the District to employ an additional three to six firefighters. A supplemental budget will be required to appropriate funds received for this for this purpose.

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

PERSONAL SERVICES

Budget Proposal: \$4,935,299

MATERIALS & SERVICES

Budget Proposal: 1,118,437

GENERAL FUND CAPITAL OUTLAY

Budget Proposal: \$31,825

RESERVE FUND TRANSFERS

Budget Proposal: \$529,560

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

FUND	REQ.	PLAN TIME
Apparatus Reserve	\$419,000	Over 15 Years
Building Reserve	\$42,500	Over 15 Years
FF Equipment Reserve	\$57,000	Over 15 Years
Training Reserve	\$0	Over 40 Years
Technical Rescue Reserve	\$3710	Over 15 Years
Retirement Liability Reserve	\$5000	Tx. based on ret. liability
Stacker Butte Fund	\$2350	Rental fee payment
Total Transfer Requirements	\$529,560	

SPECIAL FUNDS

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

The Fire Med fund is a separate budget that accounts for the following line items: Fire Med fees; Fire Med grants & other revenue; Fire Med Materials & Services and Fire Med Capital Outlay. The Lifelight Network handles all marketing, promotions, and fee collections for MCFR’s Fire Med program through a partnership agreement. Fire Med supplies funds for

the perpetuation of this program as well as for EMS training and equipment.

The Stacker Butte fund is a separate budget that accounts for the following items: Stacker Butte utilities; Sublease fees; Stacker Butte Materials & Services; and Stacker Butte Capital Outlay. Stacker Butte is managed by a Consortium partnership between MCFR, ODF and Columbia River Inter-Tribal Fisheries Enforcement. The Consortium leases a radio site located on Stacker Butte from Janelle Depolo through the Eddins Estate. The Consortium subleases site space to four other public agencies and one private entity. All agencies rely heavily on this site for effective radio coverage and communications.

DEBT SERVICE FUND

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

A debt service fund is required by statute to retire the 15-year debt incurred by the District for the bond proceeds. The District will levy \$317,445 for fiscal year 2022-23. The District will budget \$295,224 in current year taxes, \$4000 in prior year taxes and \$2,000 in interest earned for the debt service fund.

The total principal payment obligation for the proposed FY 2022-23 budget will amount to \$210,000. The total interest expense payment obligation for the Debt Service Fund will amount to \$85,224.

A debt service fund is incorporated into the Training Reserve Fund to retire the training facility debt. The District will budget \$56,000 in EZ revenue, and \$2000 in interest earned. The total principal payment obligation for the proposed FY 2022-23 budget will amount to \$51,829. The total interest expense payment obligation for the Debt Service Fund will amount to \$7567. The District will appropriate an additional \$3396 within the budget to accommodate the difference between the EZ revenue amount and debt service payment.

The District will continue to work towards enhancement of Fire District resources to achieve our commitment to providing professional emergency and non-emergency services that minimizes suffering, and protects life, the environment, and property.

Mid-Columbia Fire and Rescue

2022-23 Budget Calendar

December 20, 2021	Appoint Budget Officer
December – February 2022	Prepare Proposed Budget
April 20, 2022	Publish Notice of Budget Committee Meeting (Chronicle & MCFR Website)
May 17, 2022	Budget Committee Meets/Approves Proposed Budget
May 18 - May 27, 2022	Budget Committee Meets if Necessary
June 8, 2022	Publish Notice of Hearing and Summary
June 20, 2022	Hold Budget Hearing
June 20, 2022	Adopt Budget, Make Appropriations
July 15, 2022	Submit Budget to County Assessor

BUDGET COMMITTEE

TERM

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

BOARD OF DIRECTORS

TERM

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

General Fund Budget Worksheet

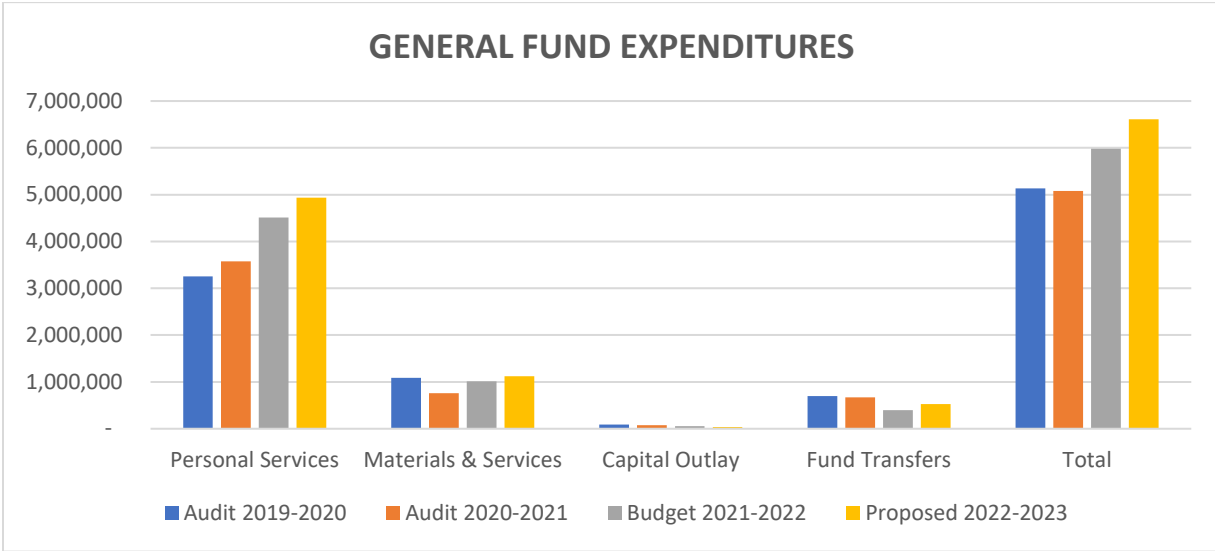
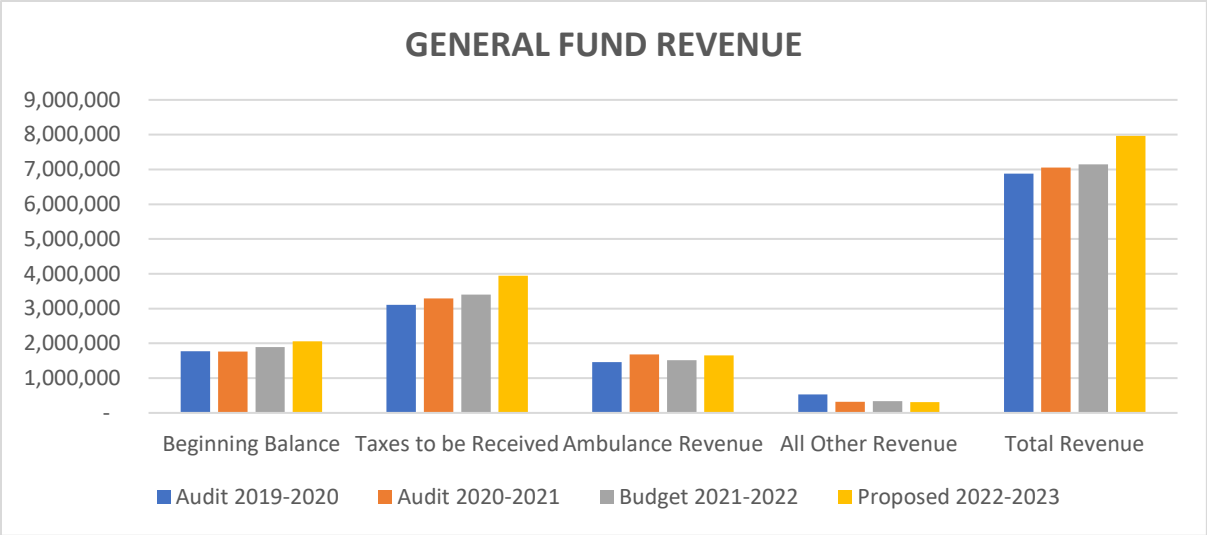
Estimated Property Tax Revenue 2022-2023

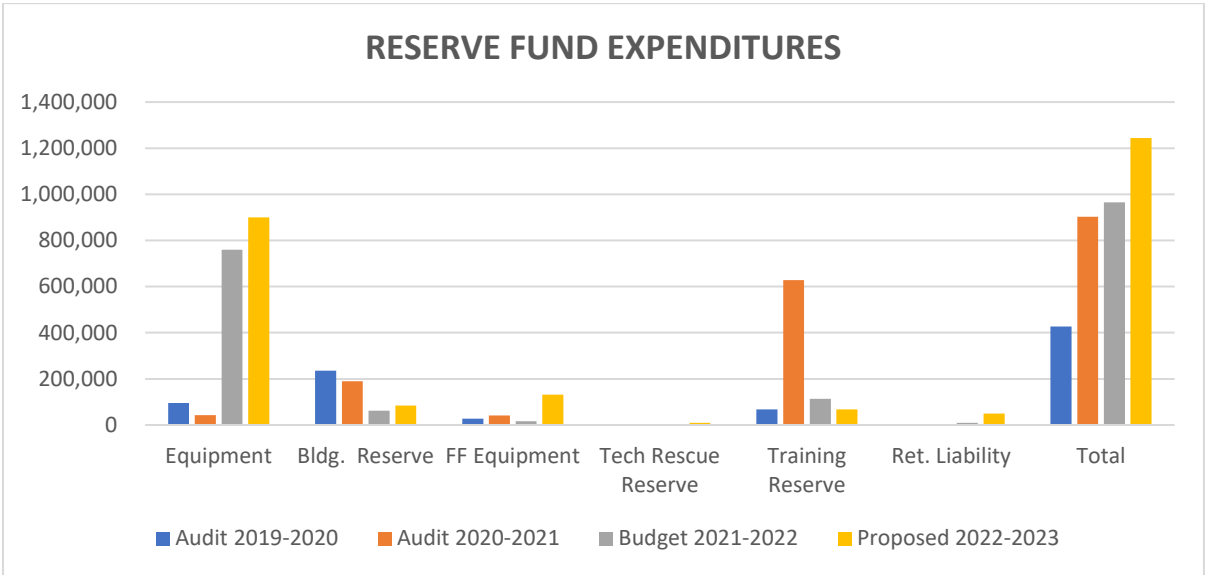
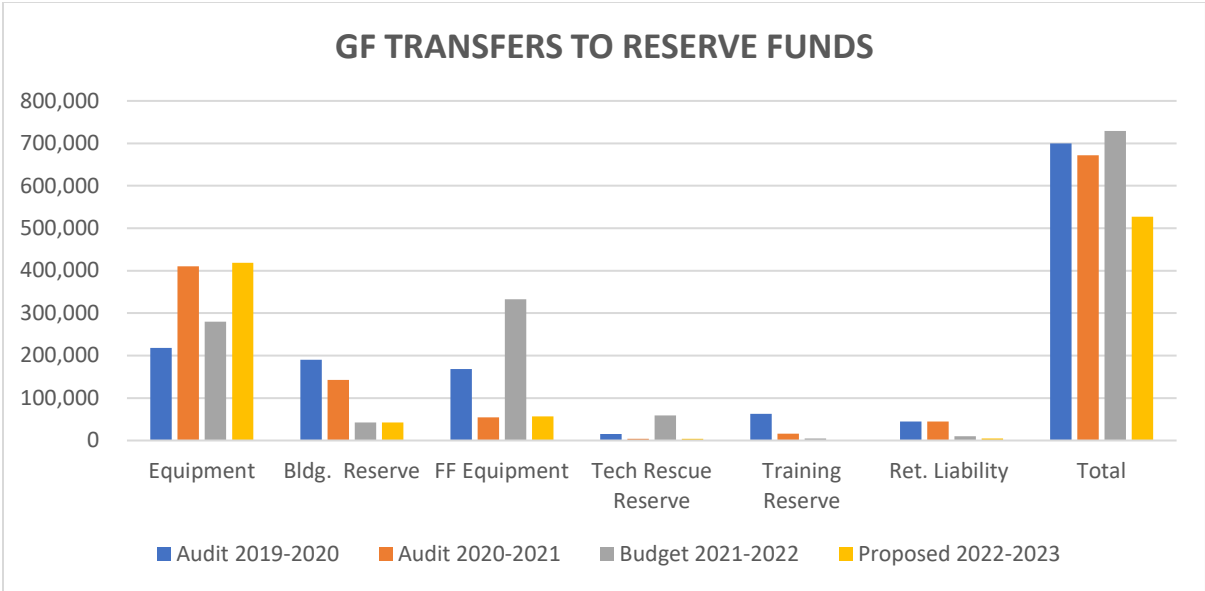
Based on Permanent Tax Rate of \$2.1004 per \$1,000 of Assessed Value

<u>Revenue</u>	
2021-2022 Tax Base	4,193,000
Less 6% Uncollectible Taxes	253,000
Net Estimated Current Year Tax Revenue	3,940,000
<u>Other Revenue 2022-2023:</u>	
2021-2022 Carry-over	2,062,112
Prior Year Taxes	110,000
Interest Income	42,000
Ambulance Income (Adjusted)	1,350,000
Ambulance GEMT	300,000
Fire Protection Agreements	-
Miscellaneous Revenue	104,000
Transfer from FireMed	5,000
Transfer from Retirement Liability Fund	50,000
FEMA Safer Grant Revenue	-
Total Other Revenue	4,023,112
Total Revenue All Sources	7,963,112
<u>Expenditures</u>	
Personal Services	4,935,299
Materials and Services	1,118,437
Capital Outlay	31,825
Equipment Reserve Transfer	419,000
Building Reserve Transfer	42,500
Training Reserve Transfer	-
Technical Rescue Reserve Transfer	3,710
Stacker Butte Transfer	2,350
Firefighting Reserve Transfer	57,000
Retirement Liability Transfer	5,000
Total Expenditures and Transfers	6,615,121
Contingency	100,000
Total Expenditures and Contingency	6,715,121
Carry-over to fiscal year 2023-2024	1,247,991
Total Appropriations	7,963,112

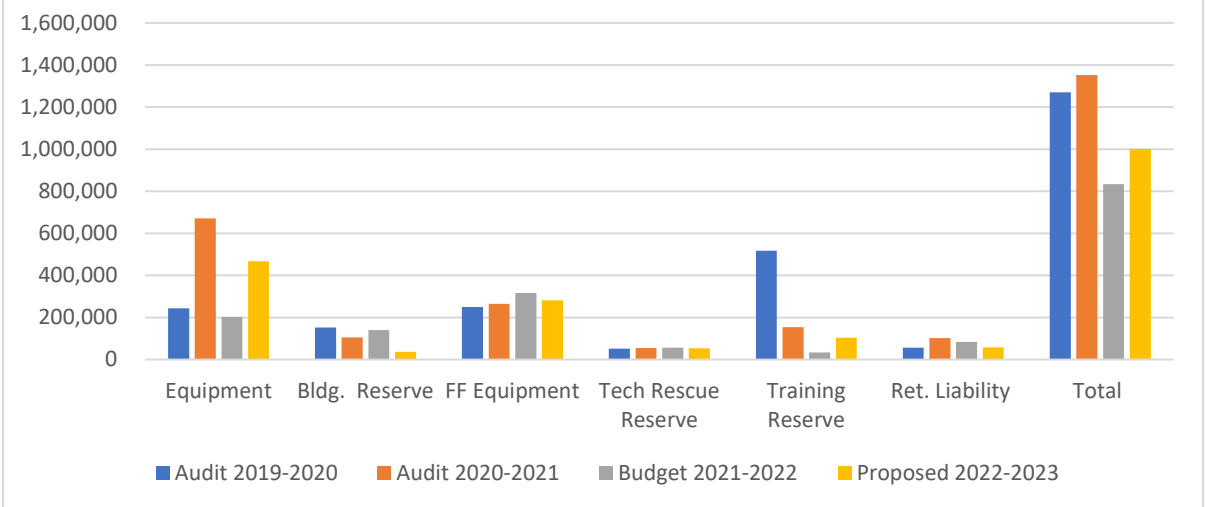
2022-2023 General Fund Resources and Requirements

		Resources		
<i>2019-2020 Budget</i>	<i>2020-2021 Budget</i>	<i>Description</i>	<i>2021-2022 Budget</i>	<i>2022-23 Proposed</i>
1,773,912	1,905,213	Carry-over	1,889,898	2,062,112
111,424	100,000	Prior Year Taxes	110,000	110,000
43,229	40,000	Interest Earnings	42,000	42,000
3,110,473	3,216,407	Current Year Taxes	3,400,754	3,940,000
35,127	0	Payments In lieu of Taxes	0	0
1,458,924	1,545,000	Ambulance Revenue	1,515,000	1,350,000
0	0	Ambulance GEMT	0	300,000
0	900	Fire Protection Agreements	900	0
5,000	5,000	Transfer from FireMed	5,000	5,000
0	21,050	Transfer from Retirement Liability	10,000	50,000
108,169	84,000	Miscellaneous Income	84,000	104,000
236,618	140,445	FEMA Safer Grant Revenue	88,000	0
11,260	75,000	Sale of Surplus Property	0	0
6,894,136	7,058,015	Total Resources	7,145,552	7,963,112
Requirements				
3,257,362	4,044,073	Personal Services	4,513,713	4,935,299
1,086,957	961,370	Materials and Services	1,011,791	1,118,437
90,184	102,700	Capital Outlay	56,445	31,825
699,596	672,000	Reserve and Special Funds Transfers	398,430	529,560
0	100,000	Contingency	100,000	100,000
0	0	Prior Period Adjustment	0	0
1,760,037	1,177,872	Unappropriated Ending Fund Balance	1,065,173	1,247,991
6,894,136	7,058,015	Total Requirements	7,145,552	7,963,112





RESERVE FUND ENDING BALANCES



Personal Services

2019-2020 Actual	2020-2021 Actual	Description	2021-2022 Budget	2022-2023 Proposed
		Personnel Wages		
104,064	117,536	Fire Chief: Chief Administrator and Budget Officer of the District. Plans, directs, coordinates, organizes and supervises the operations of all District fire, EMS and administrative services. Administers District annual budget and provides planning for future fire protection and EMS needs. Coordinates District activities with outside agencies. Develops and implements policies and programs in accordance with District Mission Statement. Responds to major fire alarms and personally directs fire suppression activities as necessary. Supervises and evaluates staff, and maintains departmental efficiency and effectiveness.	129,800	139,042
0	0	Assistant Fire Chief: Operations: The Assistant Fire Chief is second in command of the Fire District and oversees the Operations, Training and Prevention Divisions. The role of the Assistant Fire Chief is to provide supervision over the planning, directing, and reviewing the operations, training and prevention programs of the Fire District including fire suppression, hazardous material mitigation, fire prevention, life safety code compliance, public safety education, emergency medical services, emergency management, human resource management, and administrative support services. To assist in coordinating assigned activities with other outside agencies; and to provide highly responsible and complex executive level support to the Fire Chief as a member of the Fire Chief's management team.	122,966	131,715
90,542	106,056	Division Chief: Operations: The role of the Division Chief of Operations is to assist in planning, directing, and reviewing the activities and operations of the Fire District including fire suppression, hazardous material mitigation, fire prevention, life safety code compliance, public safety education, emergency medical services, emergency management, human resource management, and administrative support services. To assist in coordinating assigned activities with other outside agencies; and to provide highly responsible and complex executive level support to the Fire Chief as a member of the Fire Chief's management team.	0	0
92,544	105,258	Division Chief: Fire Prevention and Public Education – The role of the Division Chief of fire prevention and public education involves administrative work in the performance and direction of activities including the compliance with administrative codes, laws and ordinances, policies, procedures and/or special instructions, and fire investigations. The primary focus of this position is fire prevention, fire investigation and public education. It further involves specialized work in the instruction and training of the public and Fire District personnel in the techniques of fire prevention and fire investigation with the ability to develop, coordinate and conduct an effective program of fire prevention and education and to provide highly responsible and complex staff assistance to the Fire Chief.	120,009	128,554

Personal Services

2019-2020 Actual	2020-2021 Actual	Description	2021-2022 Budget	2022-2023 Proposed
93,035	105,545	Division Chief: Training and Volunteer Recruitment and Retention – The role of the Division Chief of Training and Volunteer Recruitment and Retention will include planning, implementing and monitoring the overall Department training and volunteer recruitment and retention programs. This position is responsible to plan, develop, coordinate, and implement the services and activities of the Fire Districts training program; to coordinate assigned activities with other outside agencies. This position additionally manages the District’s volunteer and resident volunteer programs including the recruitment, training, scheduling, and retention of volunteers and may assist with coordination and participation of fire prevention and public education programs within the realm of volunteer recruitment and retention. This position is primarily responsible for the overall success of the training and volunteer/resident volunteer programs and to provide highly responsible and complex staff assistance to the Fire Chief.	120,009	128,554
0	0	Administrative Assistant: Position eliminated due to Office re-structuring FY 13-14	0	0
0	0	Office Specialist: Position eliminated due to Office re-structuring FY 13-14	0	0
58,584	58,671	Office Manager / Admin Clerk: Exercises discretion when performing confidential duties for the management team. The work is of an independent nature under the general command of the Fire Chief and/or his designee, and with latitude for administrative judgment and discretion, provides a high level of administrative, clerical and operational support for the management staff. This position performs tasks, some of which require advanced or specialized knowledge and skills such as human resource functions; equipment, facilities; and inventory management; specialized record keeping and database management; and/or specified information-gathering.	49,960	62,617
0	3,126	Background Investigator: A temporary position that conducts background investigations of applicants to determine suitability of employment, researches information and prepares written recommendations based on findings. This position is utilized by the fire district as required when a conditional offer of employment has been given to a potential candidate.	9,900	4,500
0	0	Data Entry Clerk / Receptionist: Assists in providing administrative support to the daily operations of the Fire District and various management personnel; performs a wide variety of clerical, secretarial, and support duties; types, files, distributes a variety of documents; responds to requests for information from management/supervisory personnel or general public.	0	0
219,628	250,860	Captain: Manages shift activities (station duties as well as call response), personnel and equipment. Co-ordinates activities between shifts and administers District policies. Supervises work assignments of fire personnel, directs the frequent inspection of equipment and apparatus to assure proper functioning. Supervises, trains and evaluates assigned staff. In addition to carrying out their duties relative to training and operations, the captains dedicate significant time in the following areas: apparatus specifications, technical rescue, EMS software development and network integration. Wage includes base, education, EMT and Paramedic incentives.	283,866	294,580

Personal Services

2019-2020 Actual	2020-2021 Actual	Description	2021-2022 Budget	2022-2023 Proposed
196,580	194,640	Lieutenant: Responds to emergencies and calls for assistance as an officer, supervising the performance and safety of assigned firefighting personnel and determines the necessity for additional resources at the scene of an emergency incident; directs firefighting and emergency operations until relieved by a superior officer. Performs a wide variety of general staff work as assigned; participates in department meetings, assists in coordinating the maintenance and repair of apparatus, support equipment and the fire station. Supervises, trains and evaluates assigned staff. Wage includes base, education, EMT and paramedic incentives.	264,793	272,950
0	0	Engineer: Change in classification based on Collective Bargaining Agreement.	0	0
717,717	1,007,250	Firefighter: The Firefighter is an entry-level class for emergency service work in the Fire District. The Firefighter will undergo initial recruit training while on probation and will continue to learn the general duties of firefighter/EMS work. Firefighters will attend regularly scheduled training in firefighting methods, emergency medical services, fire code enforcement and prevention practices, salvage operations, public relations, public education, physical fitness and associated topics throughout his/her tenure within this class. The Firefighter will play an active role in preserving and protecting life and property by performing firefighting, basic and advanced emergency medical care, hazardous materials, fire prevention and public education, emergency driving, apparatus operation and other associated job performance requirements. The Firefighter will ensure the readiness of firefighting equipment, apparatus and facilities. Drives and operates all fire and emergency equipment when qualified to do so.	1,140,910	1,157,360
0	0	Single Role EMS: This position responds to calls for basic and advanced life support emergency medical services, mass casualty and man-made/natural disasters, rescues and other incidents. Single Role EMT's (EMT's and Paramedics) assist in emergency medical services training and education; and operate District vehicles and EMS apparatus, specialized equipment, and tools. These positions assist in the routine maintenance and inspection of the ambulance, equipment, and tools; and participate in the cleaning and maintenance of the Fire District.	192,489	337,470
1,572,694	1,948,942	TOTAL PERSONNEL WAGES	2,434,702	2,657,342
		Programs and Benefits		
16,233	5,263	Volunteer Program: Covers costs associated with the Volunteer Length of Service Award Program (LOSAP) and administrative fees, annual volunteer awards banquet, Volunteer Christmas Party, the 4 th of July Picnic, Volunteer Association memberships, 501(c)(3) non-profit status and other program support.	24,750	20,750
6,031	2,910	Volunteer Reimbursement: Covers the costs associated with reimbursement of volunteer/student volunteer members for their participation in shiftwork, callback, transfers, standby, and incident response.	20,000	7,000

Personal Services

2019-2020 Actual	2020-2021 Actual	Description	2021-2022 Budget	2022-2023 Proposed
0	0	Cadet Program: Discontinued.	0	0
16,220	30,731	Uniforms: Uniforms, badges, boots, name tags for District staff and Volunteers <i>(Note: "Uniforms Career" and "Uniforms Volunteers" consolidated in "Uniforms" fiscal year 04-05).</i>	27,400	22,980
43,510	31,052	Holiday: Per Union contract, accrued holiday time used or taken in cash.	55,541	66,541
82,094	126,398	Overtime - Sick: Overtime paid to career staff called in to work for sick employees when number of on-duty personnel drops below minimum manning standards .	87,150	90,846
18,244	27,718	Overtime - Fire: All fire suppression related overtime (excluding training), including call-back to meet minimum manning standards. Paid at time and 1/2 with two hour minimum.	62,250	64,890
122,984	124,213	Overtime - Ambulance: All EMS related overtime (excluding training), including call-back to meet minimum manning standards. Paid at time and 1/2 with two hour minimum.	90,513	121,128
611	1,494	Overtime - Technical Rescue: Training overtime for Technical Rescue. More training planned for this year.	22,908	9,408
16,275	12,094	Overtime - Training: Overtime paid to career personnel for required training.	25,896	41,790
33,448	39,674	Overtime - Other: Fire pre-planning, Safety Committee, Shift Officer's meeting, Apparatus Committee, Staff meetings and District projects.	44,000	56,000
4,358	4,579	Ambulance Stand-By : Implemented 2007-2008 Budget Year to enable District to staff more Portland Transfers	4,375	12,000
0	0	Callback Response Incentive: Discontinued	0	0
37,438	38,236	Overtime - FLSA (Fair Labor Standards Act): Firefighter regularly scheduled shift hours (before overtime) which exceed 52 hours per week are to be paid overtime. District career personnel work a 27 day cycle, requiring FLSA payment for 6.4 hours per month.	78,078	100,940
442,532	458,479	Retirement: District transitioned to PERS FY 12-13. Set by Union contract and required by law. District to pay Employee 6% IAP portion.	569,945	644,352
35,142	31,459	PEHP (Retiree Medical Savings Account): Per Union contract, District contributes 2% of base pay plus incentives for each employee for the purpose of purchasing post employment health insurance.	48,505	55,585
44,648	55,369	Workers Compensation: Premium includes coverage for career staff, administration, volunteers and board members.	70,650	72,600

Personal Services

2019-2020 Actual	2020-2021 Actual	Description	2021-2022 Budget	2022-2023 Proposed
12,823	12,947	Life Insurance: Term life and dependent life insurance for career staff, administration and volunteers as required by law and union contract.	17,296	16,631
463,994	489,568	Health Insurance: Medical, dental and vision coverage for all paid staff. Budget reflects 10% employee contribution toward premium cost. This line item also includes administrative costs for Section 125 plan as well as the VEBA contribution.	618,768	615,300
18,337	30,197	Occupational Healthcare: Employee and volunteer fitness resource materials and supplies. Annual physicals for all respirator users (required by OSHA). Inoculation Program included in this item as of FY 2005-06.	60,015	47,296
15,260	13,015	Long Term Disability: Group long term disability insurance covering all full-time paid staff.	20,300	20,300
30,384	33,546	Medicare: 1.45% of total wages, including overtime, as required by law.	41,243	43,925
15,339	46,594	Defined Contribution: Fire Chief Employment Contract and new hires while they serve required PERS waiting period. Also includes contribution paid by the District.	85,927	105,195
2,155	2,239	Payroll Expenses : Social Security 6.2% for Temporary Employees.	3,500	3,500
0	12	Unemployment Expense	0	0
125,741	0	Vacation: Costs associated with use of vacation accrual, retirement cash-out or VEBA contribution.	0	30,000
12,091	9,311	Funeral Leave	0	0
68,775	0	Sick Leave Used: Costs associated with retirement cashout or VEBA contribution.	0	9,000
1,684,667	1,627,098	TOTAL PROGRAMS & BENEFITS	2,079,010	2,277,957
3,257,361	3,576,040	TOTAL PERSONAL SERVICES	4,513,712	4,935,299

Materials and Services

2019-2020 Actual	2020-2021 Actual	Description	2021-2022 Budget	2022-23 Proposed
60,675	62,804	General Insurance: Buildings, apparatus, business personal property and liability. Excess liability coverage of \$10,000,000. Public officials bond.	68,000	79,700
1,818	2,141	Advertising, Publications: Fire District and Volunteer Program Marketing, Project ELFF, budget and other public notices.	4,000	10,000
28,085	24,264	Dues, Subscriptions: Annual subscriptions for Fire, EMS and Occupational Health related publications. Yearly membership fees for Special Districts, National Fire Protection Association (NFPA), Oregon Fire Chiefs Association (OFCA), Oregon Fire District Directors Association (OFDDA), app. fees, and other related association dues.	24,350	28,503
0	3,199	Elections: Certification of Board Member Election - 3 positions up for election.	0	7,605
12,449	15,618	Office Expense: Paper and pre-printed forms (letterhead, envelopes, time sheets, purchase orders, etc.). General office supplies for all District activities and software updates.	28,024	24,180
1,656	1,478	Office Equipment Maintenance: Copier maintenance agreement.	3,150	1,600
3,062	3,354	Office Equipment Lease : Lease / Purchase Networkable printer, copier, scanner for open office.	3,150	3,150
25	887	Bank Charges: Local Government Investment Pool (LGIP) ,Online Banking, ACH , eBay / PayPal Fees as well as other associated fees.	800	2,400
2,293	1,766	Janitorial Supplies: General cleaning supplies and paper products for both stations.	3,500	3,500
12	415	Residence Supplies: Small Kitchen appliances / utensils - both Stations.	1,000	1,600
28,664	31,710	Gas and Diesel: For all Fire and EMS apparatus and equipment.	40,000	50,000
7,416	12,419	Tires and Batteries: Apparatus tires and batteries replaced as needed.	8,500	18,880
64,606	25,160	Equipment Maintenance: Medic and fire apparatus parts, repair and general maintenance. Station generator annual maintenance.	37,000	35,000
4,850	1,100	Communication Repair: Radio batteries, parts and labor costs for repair and maintenance of all portable radios and pagers.	4,600	4,600
1,577	1,132	Small Equipment Maintenance, Shop Supplies: Repair, maintenance and replacement of small equipment. General shop supplies (cleaning fluids, shop rags, hardware).	2,000	1,250
6,508	3,230	Fire Equipment Maintenance: Repairs and maintenance of fire hose, SCBA (self contained breathing apparatus), SCBA compressor and fill station. Includes MSA equipment, portacount, radiological monitor, extrication tool, portable pump, breathing air quality testing and other fire equipment as needed.	5,950	5,950

Materials and Services

2019-2020 Actual	2020-2021 Actual	Description	2021-2022 Budget	2022-23 Proposed
10,730	10,934	EMS Equipment Maintenance: Covers maintenance agreement for LifePaks, Zolls, and battery support systems (reducing repair and upgrade costs), BioMedic equipment checks. Stryker cot annual maintenance and EMS equipment repairs. Meets Federal and State testing requirements for patient care equipment used in monitoring and patient resuscitation.	11,684	14,334
3,435	6,934	Equipment Testing: Annual testing and calibration req. (per manufacturer, ISO, NFPA, DPSST, OSHA) of the following equipment: Aerial ladder, waterway and waterway pressure, ground ladders, MSA monitors, portacount, pump testing, Posicheck cal. and testing, oil Spectro analysis of aerial ladder hyd. fluid, SCBA bottle hydrotesting, PPE extractor ozone maintenance testing, breathing air testing as well as other associated testing.	11,280	11,280
157,775	84,911	Ambulance Billing Expense: Billing services fee - invoiced monthly at \$22.50 per billable account plus postage. GEMT FFS/CCO reimbursement program contract reports, payments, and fees.	122,500	118,800
18,850	19,650	Audit, Budget: Annual audit services, preparation of financial statements, and state audit filing fee.	19,850	21,350
185,381	72,938	Legal Services: Contract review, legal advice and research, Board meetings, legal defense, contract bargaining, review and interpretation, dispute res., mediation, arbitration, document/policy review.	100,300	100,300
33,049	70,492	Professional Services: Wasco County GIS, computer network IT, ERS contract fee, web domain, website hosting, City finance contract, entry and promotional assessment, dark fiber link and installation.	55,132	100,912
3,027	3,049	Water: Station 1, Station 2.	4,500	4,500
10,180	8,949	Natural Gas: Station 1, Station 2 and storage building.	12,000	12,000
12,211	12,679	Electricity: Station 1, Station 2 and storage building.	14,000	14,000
23,087	24,717	Telephone: Local and long distance service, Gorge Networks, Shoretel partner support, First Net lines, Net Motion VPN, US Cellular cell phone service; both stations.	30,504	31,752
3,399	3,068	Sewer: Station 1, Station 2.	4,000	4,000
5,657	5,638	Garbage: EMS hazardous waste removal and bi-monthly garbage service for both stations.	6,440	6,780
67	0	Laundry: MCMC ambulance laundry charges, general laundry supplies.	0	0
443	11,201	EMS Training Supplies: Target Solutions Online Training, maintenance training, CPR Cards as well as other associated supplies.	6,155	6,155

Materials and Services

2019-2020 Actual	2020-2021 Actual	Description	2021-2022 Budget	2022-23 Proposed
1,913	3,726	EMS Dues: Ambulance and ambulance service licenses, CLEA lab license, EMT, AEMT, Intermediate and Paramedic recertification fees as necessary.	800	5,825
6,000	6,000	Physician Advisor: Annual contract with Oregon certified physician who serves as supervising physician for the ambulance service. The District operates under physician's medical license as required by law.	12,000	12,000
10,122	9,303	Ambulance Expense - Transport: Meal costs for District EMS staff transporting patients to Portland hospitals. Currently \$21.00 per diem as per union contract.	10,500	11,000
60,013	52,234	Ambulance Expendable Supplies: Disposable items, medications and supplies used in patient care, RFID reader inventory tracking tags.	59,000	60,000
1,679	2,104	Ambulance Non Expendable Supplies: Cot batteries, Airway bags / med boxes.	1,300	5,800
297	297	Hazardous Materials: Absorbent and cache supplies	1,500	1,500
10,964	15,082	Firefighting Supplies - Tools / Equip. Wildland hose, wildland hand tools, hose supplies, firefighting supplies, Class A & AFFF foam, etc.	18,400	17,300
62,070	25,461	Firefighting Supplies - PPE Wildland equipment - helmets, helmet shrouds, goggles, gloves, boots, clothing, headlamps, fire shelters, radio harnesses. Structural equipment - protective hoods, turnout boots, spanner wrenches, flashlights, turnout bags and structural helmets.	25,570	33,425
10,895	11,010	Fire Prevention Supplies: First Due size-up, pre-plan, Community Connect, First Due prevention module, NFPA NFC subscription, investigation tools/supplies, Address signs/numbers, printed materials, Smartdraw 5 user subscriptions, Mid-Columbia Fire Prevention program, direct mail costs for self-inspection program, etc.	15,150	16,999
4,040	4,239	Public Education: Materials and advertisement used to support Community Risk Reduction programs conducted by the Fire District. Handout materials would include items like fire & life safety brochures, coloring books, junior firefighter badges & helmets. Other items would include things like fire safety advertisement and purchasing of smoke detectors and other items necessary to support the Fire District's Community Risk Reduction programs.	21,000	20,800
4,939	6,509	Fire Training Supplies and Materials: Instructional programs, manuals and supplies to provide District personnel with current information and training materials to meet state and federal certification and safety requirements and support the Fire District training programs.	8,730	18,055
2,813	5,187	Fire Suppression Expense: Meal and fluid costs for firefighters engaged in active fire suppression and some training sessions, and special meetings.	10,000	10,000

Materials and Services

2019-2020 Actual	2020-2021 Actual	Description	2021-2022 Budget	2022-23 Proposed
2,276	0	Fire Board Meals and Lodging: Oregon Fire District Directors Association (OFDDA) annual conference, Special Districts conference and Board of Directors special meetings.	6,900	6,900
1,200	0	Fire Board Conference: Registrations costs for annual OFDDA and Special Districts conference.	2,800	2,800
2,475	0	EMS Scholarships: To assist District volunteers toward attaining their one-year EMT Certificate at Columbia Gorge Community College.	4,300	4,300
4,967	3,333	Voluntary Training - Bargaining Unit: Training, skills development and continuing education for District career staff. Includes tuition, transportation, meals and lodging.	10,500	10,500
64,298	14,727	General Training - All : Refreshments for training,, staff conferences/training meetings, lodging, pallets for live fire training, officer level training, 48 hr. refresher, 24 hr. refresher, SCBA and Zoll technician training.	41,850	25,840
736	50	Voluntary Training - Administration: Training and continuing education for District administration over and above required training. Includes tuition, transportation, meals, lodging.	4,000	4,000
12,304	7,365	Voluntary Training - Volunteers: General Volunteer training and conferences. EZ Funds - tuition reimbursement.	20,500	34,500
18,508	11,551	Building Maintenance: Floors and carpet cleaning, general repair and maintenance for Station 1 and Station 2.	9,200	13,740
6,222	6,590	Building Maintenance Agreements: Elevator extended warranty contract, fire alarm and fire sprinkler maintenance contracts and testing. Elevator monitor agreement and inspections.	7,000	7,000
4,294	3,726	Grounds Maintenance: Landscape maintenance for Station 1 and Station 2. Includes, pruning, weed control, plant replacement where needed, parking lot (asphalt) cleaning, sprinkler system repairs, yard debris dump fees and snow removal as needed.	3,000	3,150
2,162	1,091	Postage and Shipping: Postage and postal meter lease. Delivery charges in-bound and out-bound.	2,372	2,372
4,621	2,929	Miscellaneous Expense: Remembrances (cards, flowers, plants, etc.) in time of illness or death. Volunteer and Career Person awards, certificates and citations, Background check expenses.	7,550	7,550
95,882	38,626	911 Services: Annual Wasco County Communications Agency (WCCA) contract	73,500	57,000
2,091	951	Training Prop Maintenance: Previously called "Training Trailer Maintenance". General repair and maintenance costs.	2,000	2,000
1,088,768	757,928	TOTAL MATERIALS & SERVICES	1,011,791	1,118,437

Capital Outlay

2019-2020 Actual	2020-2021 Actual	Description	2021-2022 Budget	2022-2023 Proposed
31,924	47,917	Firefighting Equipment: 1 1/2" Structural Nozzles; 2 1/2" Structural Nozzles; 1 3/4" stural hose replacement.	18,720	9,150
10,580	16,957	Office Equipment: Computers & Monitors; Backup main printer copier/ fax; Station 2 printer copier/ fax; Replacement monitors, TV's for CAD and status updates; Hardward to sling video to TV.	14,650	11,200
0	0	Station Equipment: MOVED TO BUILDING RESERVE FUND	0	0
14373	0	Ambulance Equipment: No planned purchases.	0	0
8,749	7,349	Radio Equipment: Portable radios, pagers and Dell 7220.	7,575	7,575
2921	698	Fire Training Equipment: No planned purchases.	1,500	0
19486	0	Public Ed/Prevention: I Pad Pro.	0	1,600
0	0	Occupational Healthcare Equipment: MOVED TO BUILDING RESERVE FUND	0	0
2,151	0	EMS Training Equipment: Intubation head; Chest decompression trailer; Surgical chricothyrotomy trainer.	14,000	2,300
90,184	72,921	Total Capital Outlay	56,445	31,825

Special Funds Summary

2019-2020 Actual	2020-2021 Actual	Description	2021-2022 Budget	2022-2023 Proposed
Debt Service Fund				
13,032	29,137	Beginning Fund Balance	36,494	44,408
5,027	3,826	Prior Year Taxes	4,000	4,000
2,989	970	Interest Earned	2,000	2,000
282,955	279,606	Current Year Taxes	285,450	317,445
99,866	95,131	Interest Expense	90,450	85,224
175,000	180,000	Bond Principal Payments	195,000	210,000
0	0	Other Financing Sources : Bond Refinancing / Admin Expense	0	0
0	0	Prior Period Adjustment	0	0
29,137	38,408	Ending Fund Balance	42,493	72,629
FireMed Fund				
64,848	36,304	Beginning Fund Balance	26,608	57,489
1,278	449	Interest Earned	1000	1000
0	0	Transfer from Other Funds	0	0
40,937	46,670	FireMed Fees - Memberships	40,000	40,000
5,000	5,000	FireMed Write-Offs: Transferred to General Fund	5,000	5,000
0	0	FireMed Other Revenue : Marketing agreement with LifeFlight	0	0
0	0	Materials and Services: Qtrly Licensing Fee	1,000	6,200
65,760	41,234	Capital Outlay: ZOLL Monitor, ZOLL Pro AED, ZOLL AED Plus.	14,700	34,000
0	0	Prior Period Adjustment	0	53,289
36,303	37,189	Ending Fund Balance	46,908	0

Special Funds Summary

2019-2020 Actual	2020-2021 Actual	Description	2021-2022 Budget	2022-2023 Proposed
Stacker Butte Fund				
36,168	42,520	Beginning Fund Balance	43,755	40,769
865	326	Interest Earned	1000	1000
4,704	2,345	SB Consortium Utilities	9,625	9,625
0	0	Transfer from General Fund:	2,350	2,350
18,571	17,669	Sub-lease and Rental Fees: USFS , Gorge Networks, ODOT, WSDOT, Klickitat County	19,170	19,170
17,788	20,727	Materials and Services: Lease Agreement and Utilities	28,510	28,510
0	0	Capital Outlay: Building and site maintenance	5,000	5,000
0	0	Prior Period Adjustment	0	0
42,520	42,134	Ending Fund Balance	42,390	39,404
Capital Project Fund				
424,328	79,565	Beginning Fund Balance	0	0
7,245	242	Interest Earned	0	0
0	0	Sale of Bonds	0	0
352,008	79,807	Capital Outlay	0	0
79,565	0	Ending Fund Balance	0	0

2019-2020 Actual	2020-2021 Actual	Reserve Funds Summary Description	2021-2022 Budget	2022-2023 Proposed
Apparatus Equipment Reserve Fund				
97186	244024	Beginning Fund Balance	678,726	944,695
3786	2446	Interest Earned	3,500	3,500
218473	410000	Transferred from Other Funds	280,000	419,000
19691	57502	Sale of Equipment : old Truck 3321	0	0
0	0	FEMA Grant Proceeds	0	0
95112	42777	Planned Capital Outlay Purchases: Two Type III Brush Apparatus	760,000	900,000
0	0	Fund Balance: These funds are reserved for future planned CIP expenditures but have been appropriated for use in the case of a major unforeseen emergency replacement or repair.	202,226	467,195
244024	671195	Ending Fund Balance	0	0
Building Reserve Fund				
50,778	151,652	Beginning Fund Balance	156,958	77,750
1,306	785	Interest Earned	1,200	1,200
0	0	Enterprise Zone Fee Revenue	0	0
145,006	0	Grant / Other Revenue	2,500	0
189,850	142,510	Transferred from Other Funds	42,500	42,500
235,288	189,697	Capital Outlay: Bay door openers; Exhaust fan motor relocation; Station 2 sign and light; Office carpet replacement; Station 1 security fence; Mezzanine stair treads; Vacuum cleaner; Appliance replacement; and Mattress sets.	62,350	84,550
0	0	Fund Balance: These funds are reserved for future planned CIP expenditures but have been appropriated for use in the case of a major unforeseen emergency replacement or repair.	140,808	36,900
151652	105250	Ending Fund Balance	0	0

2019-2020 Actual	2020-2021 Actual	Reserve Funds Summary Description	2021-2022 Budget	2022-2023 Proposed
Training Reserve Fund				
84,586		Beginning Fund Balance	133,834	81,530
3,082		Interest Earned	2,000	2,000
0		Training Reserve Income - Classes	3,000	3,000
434,308		Training Reserve Other Income	56,000	56,000
62,800		Transferred from Other Funds	16,000	5,090
0		Training Tower Loan Proceeds	0	0
6,630		Capital Outlay: No planned purchases.	0	53,000
0		Training Reserve Materials and Services:	3,000	0
48,825		Training Tower Loan Principal	49,807	50,808
12,235		Training Tower Loan Interest	12,188	10,282
0		Fund Balance: These funds are reserved for future planned CIP expenditures but have been appropriated for use in the case of a major unforeseen emergency replacement or repair.	145,839	33,530
517,086		Ending Fund Balance	0	0
Technical Rescue Reserve Fund				
37,319	51,551	Beginning Fund Balance	54,261	57,984
874	422	Interest Earned	1,000	1,000
0	0	Grant / Other Revenue	0	0
15,000	3,710	Transferred from Other Funds	3,710	3,710
0	9	Materials and Services: Replacement of rope as needed	1,000	1,000
1,642	0	Capital Outlay: Miscellaneous supplies and replacement of damaged materials	1,400	8,452
0	0	Fund Balance: These funds are reserved for future planned CIP expenditures but have been appropriated for use in the case of a major unforeseen emergency replacement or repair.	56,571	53,242
51,551	55,674	Ending Fund Balance	0	0

2019-2020 Actual	2020-2021 Actual	Reserve Funds Summary Description	2021-2022 Budget	2022-2023 Proposed
Firefighting Equipment Reserve Fund				
105,126	249,380	Beginning Fund Balance	275,560	305,875
2,740	1,937	Interest Earned	2,500	2,500
168,473	54,780	Transferred from Other Funds	54,780	57,000
0	0	FEMA Grant Proceeds: None	0	0
0	0	Grant Matching Funds: None	0	0
26,959	41,502	Capital Outlay: Structural turnouts	16,000	81,800
0	0	Fund Balance: These funds are reserved for future planned CIP expenditures but have been appropriated for use in the case of a major unforeseen emergency replacement or repair.	316,840	233,575
0	0	Suppression Expenses	0	50,000
249,380	264,595	Ending Fund Balance	0	0
Retirement Liability Fund				
10,887	56,240	Beginning Fund Balance	82,240	102,745
353	505	Interest Earned	1,000	1,000
45000	45000	Transferred from Other Funds	10,000	5,000
0	0	Retirement Expense Appropriation :	0	0
0	0	Transfer to GF : To cover expense of vacation / holiday / sick leave payout upon retirement.	10,000	50,000
56,240	101,745	Ending Fund Balance	83,240	58,745

**General Fund
Capital Outlay Summary
FY 2021-22**

Description	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
Radio Equipment	7,575	-	-	-	22,500	72,000	28,000	15,200	60,000	-	-	30,500	72,000
Prevention	1,600	2,000	-	-	-	500	15,000	22,000	3,500	1,600	500	-	-
Office Equipment	11,200	3,300	12,100	10,500	26,800	11,500	4,800	8,800	12,000	3,600	19,200	9,000	3,300
Fire Fighting Equipment	9,150	13,650	40,500	2,100	20,300	46,500	15,000	30,100	44,500	14,000	13,500	60,350	35,800
Ambulance Equipment	-	17,220	58,000	38,000	68,500	47,800	165,000	121,280	6,900	13,800	6,000	6,400	57,000
Fire Training Equipment	-	10,800	7,400	5,500	5,200	6,300	2,000	3,500	14,000	7,500	500	2,400	12,000
EMS Training Equipment	2,300	1,350	16,250	8,300	7,600	6,850	10,100	-	4,500	1,700	-	10,500	7,550
Annual Total	31,825	48,320	134,250	64,400	150,900	191,450	239,900	200,880	145,400	42,200	39,700	119,150	187,650

**Capital Outlay: Radio Equipment
FY 2021-22**

Item	Budget Line	Qty	Life	Cost Ea	Rep Qty	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
Pager / Radios		70	7	375	70	1,875						28,000						
Cell Phone		9	5	800	9								7,200					
Portable Radio / Chargers		70	7	850	70	3,400					72,000							72,000
David Clark Intercom System		5	12	4,000	1								8,000					8,000
Mobile Radios		30	10	2,000	30									60,000				
MDT		9	7	2,300		2,300				22,500								22,500
Totals						7,575	0	0	0	22,500	72,000	28,000	15,200	60,000	0	0	30,500	72,000

**Capital Outlay: Office Equipment
FY 2021-22**

Item	Budget Line	Qty	Life	Cost Ea	Rep Qty	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
PC Workstation - Sta. 1	6533-01	10	5	1,800	1-3	5,400	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Computer Server - Station 1	6533-01	1	6	5,000	1			7,000					7,000					
Computer Server - Station 2 B/U	6533-01	1	6	5,000	1						7,000					7,000		
Computer-Training Room	6533-01	1	5	2,300	2		1,500					1,500					1,500	
Computer/Monitors - PPE Tracking	6533-01	1	5	1,600	1				1,600					1,600				
Monitors	6533-02	1	5	200	10	400			2,000					2,000				
CAD TVs	6533-03	3	8	900	11	2,700											2,700	
CAD interface	6533-04	2	8	600	8	1,200											1,200	
Mini Laptops / iPad	6533-01	4	5	500	2				1,800						1,800			
Telephone System - 2011	6533-01	1	15	25,000	1					25,000								
PC Workstation - Sta. 2	6533-01	2	5	1,500	1				900		900			900		900		
Telephone System - Sta. 2	6533-01	1	15	8,500	1											9,500		
SCBA Computer	6533-01	1	5	1,500	1				900					900				
Training Lab Computers	6533-01	2	6	1,500				1,800			1,800			1,800			1,800	
Video Conferencing Equipment	6533-01	2	5	1,500					1500					1500				
Printer, Color Laser, Chiefs Office	6533-01	4	5	750	3	1,500		1,500				1500		1500				1,500
Total						11,200	3,300	12,100	10,500	26,800	11,500	4,800	8,800	12,000	3,600	19,200	9,000	3,300

**Capital Outlay: Prevention
FY 2021-22**

Item	Qty	Life	Cost Ea	Rep Qty	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
Sparky Head	2	15	1,500			1,500							1,500				
Sparky Turnouts	4	15	500			500				500					500		
Digital Camera	1	10	2000										2000				
LED Reader Board	1	20	22,000									22,000					
Investigation Trailer	1	20	7,500														
IPAD for Prevention	1	8	1,600		1,600									1,600			
Extinguisher Prop	1	10	15,000								15,000						
Totals					1,600	2,000	-	-	-	500	15,000	22,000	3,500	1,600	500	-	-

**FF Equipment
FY 2021-22**

Description	Budget Line	Qty	Life	Cost Ea	Rep Qty	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
Breathing Air, SCBA and Monitoring Equip.																		
Compressor Room Cascade Bottles - Purchased 2007		6	24	2000	6											12,000		
SCBA		48	15	3500	48													
Portable Cascade System Cylinders		12	24	1000	3			3,000			3,000			3,000			3,000	
Atmospheric Monitor		3	4	700	3				2,100				2,100				2,100	
Breathing Air Compressor		1	15	32500	1													
Breathing Air Fill Station		1	15	30000	1						30,000							
Hose																		
Large Diameter Hose		60	10	600	60			36,000										
2-1/2" Structural Hose		120	10	250	120									30,000				
1-3/4" Structural Hose		120	10	225	6	1,350							27,000					
Hard Suction Drafting Hose		14	15	500	14													7,000
Applicators																		
Structure Nozzles 1 1/2"		25	10	500	6	3,000											12,500	
Structure Nozzles 2 1/2"		12	10	800	6	4,800											8,000	
1 1/2" Piercing Nozzles		4	10	550	4		2,200										2,200	
Appliances																		
Suction Intake Appliance		3	15	1000	1		3,450											
Hydrant Valves		8	15	500	2			1,000				1,000				1,000		

**FF Equipment
FY 2021-22**

Description	Budget Line	Qty	Life	Cost Ea	Rep Qty	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
Generators and Portable Pumps																		
Electric PPV Fans		2	10	5000	2										10,000			
Float Pump or Portable Pump		2	10	3750	1									7,000				
Small Pumps		2	15	1500	1													
Portable Generator - 35 kw		2	10	500									1,000					
Power Tools																		
Chain Saws		9	8	1500	1							13,500						
Circular Saw (2000 & 2002) - K12		4	10	1000	4									4,000				
Ventilation Equipment																		
Gas Fan		4	15	2000	4		8,000											
Accountability, RIT, and Self-Rescue																		
Self Rescue Escape Kits (2001)		18	8	500	18						9,000							9,000
RIT Kits and Accessories		6	12	500	1			500		500		500		500		500		
Miscellaneous																		
Flow Meter w/gauges (2017)		1	20	2250	1													
Knox Box Key Retainers		15	15	850	3												12,750	
Hose Tester (2007)		1	15	3000	1													
Rescue Jacks		1	15	4500	1						4,500							
Fold-a-Tank Frame w/liner (new in 2018)		2	15	2000	2										4,000			
Apparatus Light Bar Replacements		30	15	2000	2													
Thermal Imager Cameras		6	7	3300	6					19,800							19,800	19,800
Total						9,150	13,650	40,500	2,100	20,300	46,500	15,000	30,100	44,500	14,000	13,500	60,350	35,800

**Ambulance Equipment
FY 2021-22**

Description	Budg Line	Qty	Life	Cost Ea	Rep Qty	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
PowerLOAD for Stretcher Loading		5	10	22,500	3,2					67,500	45,000							
Back Board		12	15	250	6		1,500							1,500				
Monitor/Defib		7	10	40,000	4,3							160,000	120,000					
Vacuum Mattress Set		5	7	1,400	3,2		4,200				2,800				4,200			
Traction Splints		5	15	640	3,2		1,920						1,280					
Monitor Battery Support System		2	10	2,200	1									4,400				
Portable Suction Unit		5	7	800	5							4,000						
Stair Chair		5	7	3,200	3,2		9,600								9,600		6,400	
Equipment Bags		5	7	500	2			1,000		1,000		1,000		1,000		1,000		
Scoop Stretcher		5	10	1,000	1											5,000		
Power Cots		5	10	19,000	3,2			57,000	38,000									57,000
Total						-	17,220	58,000	38,000	68,500	47,800	165,000	121,280	6,900	13,800	6,000	6,400	57,000

**Fire Training Equipment
FY 2021-22**

Description	Qty	Life	Cost Ea	Rep Qty	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
Camera, Digital	1	8	1275	1								1,500					
Video Camera, Digital	1	12	2000	1										2,000			
Projection Screen, Freestanding	1	10	225	1				250									350
Projection screen, Wall Mounted	3	12	350	1			1,200			1,300							1,400
Projector, LCD, Mounted	2	18	9000	1				2,000				2,000					2,000
Television	2	5	1200	1				2,500						2,500			
Sound System, Training Room	1	12	2000	1									2,000				1,750
Conference Room A/V	1	10	750	1				750									
Easel Board	1	8	250	2			500								500		
Adult Rescue Manikin	1	8	950	1		1,800							2,000				
Smoke Simulator/Generator	1	10	1700	2						2,000							
Forcible Entry Prop	1	8	8000	1		9,000							10,000				
White Boards, Training Room	3	10	650	3			2,250										2,500
White Boards, Conference Room	3	10	650	3			2,250										2,500
Training Room Tables	30	12	160	30					5,200								
Training Room Chairs	48	10	40	40												2,400	
Conference Room Tables	6	10	160				1,200										1,500
Conference Room Chairs	10	10	175								2,000			3,000			
Flow Meter, Portable	1	10	2250	1						3,000							
Total					-	10,800	7,400	5,500	5,200	6,300	2,000	3,500	14,000	7,500	500	2,400	12,000

**EMS Training Equipment
FY 2021-22**

Description	Qty	Life	Cost Ea	Rep Qty	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
Laerdal Cardiac Rhythm Simulator	1	8	2750	1				3,100								3,300	
Resusci Infant (Crisis)	1	10	3200	1						4,600							
Resusci Annie CPR-D	1	6	3600	1			4,250						4,500				
Resusci Infant	1	6	600	1				900						1,100			
Adult Intubation Manikin	1	10	1200	1	1,200											1200	
Infant Intubation Head	1	7	1100	1						1,200							1,300
IV Arm	1	7	650	1		750					850						
Cricothyrotomy Simulator	1	8	600	1	600									600			
Adult Rescue Manikin - 160 lb	1	8	1400	1					4,500								5,000
Crisis Adult Manikin	1	10	9000	1			12,000										
Infant IV Head	1	7	500	1		600					750						
Resusci Junior (4 Pack)	1	7	750	1						1,050							750
Chest Decompression Manikin	1	6	500	1	500						500						500
Little Annie (4 Pack)	1	7	800	1					1,100							1,200	
ALS Infant	1	8	2500	1				3,600								4,000	
ALS Child	1	8	6800	1							8,000						
Fat Fred / CPR	1	8	600	1				700								800	
LCD Projector	1	10	2000	1					2,000								
Total					2,300	1,350	16,250	8,300	7,600	6,850	10,100	-	4,500	1,700	-	10,500	7,550

RESERVE FUND SUMMARY

Description	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35	35-36	36-37	15 Year Average		20 Year
Building	74,550	37,250	36,200	25,000	16,100	43,250	44,450	43,250	44,450	62,650	34,450	29,550	35,100	39,350	63,600		\$ 41,946.67	\$ 41,946.67
FF Equipment	1,400	27,900	16,900	11,900	22,900	44,900	199,900	357,400	12,400	21,400	1,400	55,500	10,500	21,500	21,500		\$ 55,160.00	\$ 55,160.00
Technical Rescue	0	2,700	3,475	10,800	1,750	1,400	0	0	20,000	0	1,500	14,000	1,750	0	1,750		\$ 3,941.67	\$ 3,941.67
Fire Apparatus	120,000	120,000	460,000	0	1,200,000	60,000	120,000	0	300,000	120,000	0	0	300,000	378,000	120,000		\$ 219,866.67	\$ 386,200
Training	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	24,000	24,000		\$ 56,933.33	\$ 56,933.33
Total	257,950	249,850	578,575	109,700	1,302,750	211,550	426,350	462,650	438,850	266,050	99,350	161,050	409,350	462,850	230,850		\$ 377,848.33	\$ 544,181.67

BUILDING RESERVE FUND- FACILITY

Item	Qty	Life	Cost Ea.	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34
Interior Painting (1 & 2)		10								5,250	5,500	6,000	6,500	7,000	
Exterior Painting (1 & 2)		10									20,000	15,000			
West Bay Painting		10								14,000					
East Bay Painting		10							16,000						
Station 2 Bay Painting					9,000									9,000	
Mezzanine Painting - Upper and Lower		10							4,500						
Carpet		8	3.70 / sq ft	9,900	9,900	10,000	10,200								10,300
Tile Flooring		10	6.50 / sq ft				9,800	9,900	10,000	10,200					
Replace A/C Units	7	15	8,000											16,000	16,000
Duct Cleaning	2,3	3	3,000			3,000			3,000			3,000			3,000
Seal Asphalt Station 1 & 2	1	5	19,000			20,000					20,000				
Kitchen Cabinets (1 & 2)	1	15													
Misc. - Roof, Gutters, Bldg. Locks, etc.				40,000											
Sub Total - Facility				49,900	18,900	33,000	20,000	9,900	33,500	29,450	45,500	24,000	6,500	32,000	29,300
Sub Total - Contents				24,650	18,350	3,200	5,000	6,200	9,750	15,000	17,150	10,450	23,050	3,100	10,050

BUILDING RESERVE FUND- FACILITY

Item	Qty	Life	Cost Ea.	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34
Total				74,550	37,250	36,200	25,000	16,100	43,250	44,450	62,650	34,450	29,550	35,100	39,350

BUILDING RESERVE FUND- CONTENTS

Item	Qty	Life	Cost Ea	Rep Qty	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34
Twin Bed Box Spring/Mattress	21	10	400 SET	3 SETS	1,800	1,800			1,800	1,800	1,800	1,800	1,800	1,800		
Dishwasher - Living Quarters	2	5	400	2	1,200					1,200					1,200	
Dishwasher - Breakroom	1	5	600	1			600					600				
Snow 4x4 - Sta. 1		10	10,000	1								10,000				
Ice Machine - Sta. 1 & 2	2	15	2,000			2,000							2,000			
Flammable Liq. Cab - Sta. 1 & 2	3	27	1,500		1,500					1,500						
Washer - Living Quarters	1	10	1,100	1		1,100										1,100
Dryer - Living Quarters	1	10	700	1		700										700
Washer - Apparatus Bay	1	10	1,100	1			1,100								1,100	
Dryer - Apparatus Bay	1	10	700								700					
Eye Wash Station	2	10	250	1	250			250					250			
Microwave	3	8	500	1		500				500				500		
Couch - Day Room	2	10	600	2					3,000							
Refrigerator - Kitchen	5	10	1,800	1	9,000									9,000		
Refrigerator - Under Counter	1	10	800	1	800									800	800	
Refrigerator - Rehab Fluids	1	10	1,200	1	1,200							1,200		1,200		

BUILDING RESERVE FUND- CONTENTS

Item	Qty	Life	Cost Ea	Rep Qty	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34
Recliner	6	8	1,000	3	3,000			3,000						3,000		
Stove (Station 1 and 2)	3	10	1,400	1								2,800				
Office Chairs (Dormitory Rooms)	6	10	250	6		750		750		750		750		750		750
Kitchen Table	1	12	2,000	1										2,000		
Kitchen Chairs	8	10	200	10						2,000						
Lobby Furniture Set	3	15	2,000	10										2,000		
Vacuum Cleaners	3	4	300	2	900				900				900			
Powersmith Machine	1	20	2000	1		2,000										
Exercise Bike	2	8	2000	1		2,000				2,000				2,000		
Stair Mill	2	8	5000	1	5,000								5,000			
Dumb Bells 5 - 60 lbs. 2 ea.	1	-	500	1					500							
Treadmill	1	5	7500	1		7,500					7,500					7,500
Television Monitor	1	5	500	1				500					500			
Leg Press Machine	1	20	1500	1			1,500									

BUILDING RESERVE FUND- CONTENTS

Item	Qty	Life	Cost Ea	Rep Qty	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34
Roman Chair	1	5	500	1				500								
Elliptical Trainer	1	10	5000	1							5,000					
					24,650	18,350	3,200	5,000	6,200	9,750	15,000	17,150	10,450	23,050	3,100	10,050

FIRE FIGHTING EQUIPMENT RESERVE FUND

Item	Qty	Purchase Date	Initial cost	Unit Life (Years)	Replacement Cost Per Unit	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35	35-36	36-37
Super-Deluxe Turnouts	12	New Lot / Grant	New Lot / Grant	10	2,100		10,500	10,500	10,500	10,500							10,500	10,500	10,500	10,500
V-Force Turnouts	21		68,000	10	2,500					11,000	11,000	11,000	11,000	11,000					11,000	11,000
Ext. Turnouts	5				1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400				
Turnout Washer	1	1998	7000	12	20,000										20,000					
Breathing Air Compressor	1	2013	15,000	20	45,000												45,000			
Breathing Air Fill Station	1	1995	15,000	20	15,000															
Extrication Tool (Genesis)	1	2019	24,000	10	30,000								30,000							
Air Bag System	1	1998	4,000	15	15,000							15,000								
Air Bag System	1	1999	4,000	15	15,000								15,000							
IRIS Cam (MSA)	2	2003/2012	10,000	15	15,000						15,000									
SCBA & Accessories	44	2015	261,270	15	300,000								300,000							
PTO Driven Air Compressor	1	New Item	New Item	25	15,000															
Solar Panels w/Battery Bank	4	2003	2,600	20	5,000			5,000												
HazMat Decon Trailer	1	2005	60,000	35	80,000															
Station 2 - FN Control Station (Digital)	1	2007	15,500	20	17,500						17,500									
Station 2 - FS Control Station (Digital)	1	2008	15,500	20	17,500							17,500								

FIRE FIGHTING EQUIPMENT RESERVE FUND

Item	Qty	Purchase Date	Initial cost	Unit Life	Replacement Cost Per Unit	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	33-34	33-35	33-35
Stacker Butte - FN Repeater (Digital)	1	2008	17,500	20	20,000							20,000								
Flagpoint - FS Repeater (Solar/Digital)	1	2008	17,500	20	20,000							20,000								
Bakeoven Repeater (Digital)	1	2008	17,500	20	20,000							20,000								
Mosier Repeater (Digital)	1	2008	17,500	20	20,000							20,000								
Central-FN Backup 100 W Mobile Base (Digital)	1	2008	15,500	20	17,500							17,500								
Stacker Butte - FS Backup Control Station	1	2008	15,500	20	17,500							17,500								
Central - Tac 2/Tac 5100 W Mobile Base (Digital)	1	2008	15,500	20	17,700							17,500								
Central - Microwave Link - Central to Stacker	1	2008	20,000	20	22,500							22,500								
Backup Generator - Station 2	1	2003	10,000	20	12,500		12,500													
Propane Tank - Stacker Butte	1	2003	2,500	20	3,500		3,500													
Master Stream Device	4	2019	2,500	20	4,000															
Extrication / stabilization equipment	Various	2010	Varies	20	Varies															
Portacount 8030	1	2012	9,500	10	8,000															
Totals						1,400	27,900	16,900	11,900	22,900	44,900	199,900	357,400	12,400	21,400	1,400	55,500	10,500	21,500	21,500
Starting Balance						305,875	361,755	391,135	431,515	476,895	511,275	523,655	381,035	80,915	125,795	161,675	217,555	219,335	266,115	301,895
Expense						1,400	27,900	16,900	11,900	22,900	44,900	199,900	357,400	12,400	21,400	1,400	55,500	10,500	21,500	21,500
Transfer in						57,280	57,280	57,280	57,280	57,280	57,280	57,280	57,280	57,280	57,280	57,280	57,280	57,280	57,280	57,280
Ending Balance						361,755	391,135	431,515	476,895	511,275	523,655	381,035	80,915	125,795	161,675	217,555	219,335	266,115	301,895	337,675

TECH RESCUE RESERVE FUND

Description	Qty	Life	Cost Ea	Rep Qty	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34
Rescue Harness	18	8	600	6				10,800								10,800
Victim Harness	3	8	400	1			1,800									1,800
Artificial High Directional	1	15	20,000	1									20,000			
Stokes Stretcher - SST w/accessories	2	10	1500	1			1,675		1,750							
Load Cell	1	5	1000	1		1,300				1,400					1,500	
Sked Stretcher	1	12	700	1		1400										1400
Total					-	2,700	3,475	10,800	1,750	1,400	-	-	20,000	-	1,500	14,000

TRAINING RESERVE FUND

Item	Qty	Purchase Date	Initial Cost	Unit Life (Years)	Projected Cost	Note	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35	
Training Tower	1	2018	500,000	40	700,000.00	Planned Purchase/Possible Grant	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	Repl
Car Fire Prop	1	2022	56,000	20	70,000.00															
	Total						62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	24,000

25 years to

APPARATUS RESERVE FUND

Unit ID	Year of Unit	Make	Initial Cost	Unit Life (Years)	Projected Cost	Note	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34
E-23	2007	KME	100,000	20	\$ 889,000.00	Replace 2026				\$ 600,000.00								
E-21	2019	Rosenbauer	610,000	20	\$ 889,000.00	Replace 2039												
E-24	2001	Central States	280,000	20	\$ 889,000.00	Replace 2026				\$ 600,000.00								
E-22	2019	Rosenbauer	610,000	20	\$ 889,000.00	Replace 2039												
TR21	2018	Rosenbauer	910,000	20	\$ 1,200,000.00	Replace 2038												
WT21	2018	Rosenbauer	376,000	20	\$ 548,000.00	Replace 2038												
WT23	2018	Rosenbauer	376,000	20	\$ 548,000.00	Replace 2038												
BR23	2018	Cascade Fire Equip	120,000	15	\$ 159,000.00	Replace 2034												
B-21	1995 Type III	BME	0	15	\$ 330,000.00	Replace 2023												
B-22	Type III	BME	0	15	\$ 330,000.00	Replace 2023												
BR24	2017	Cascade Fire Equip	120,000	15	\$ 159,000.00	Replace 2034												
Unit 21	2011	Dodge Durango	48,000	8	\$ 60,000.00	Replace 2023	\$ 60,000.00								\$ 60,000.00			
C22	2013	Chev.	48,000	8	\$ 60,000.00	Replace 2023	\$ 60,000.00								\$ 60,000.00			
C21	2015	Dodge	48,000	8	\$ 60,000.00	Replace 2027					\$ 60,000.00							
C24	2020	F-250	60,000	8	\$ 60,000.00	Replace 2028						\$ 60,000.00						
C23	2020	F-250	60,000	8	\$ 60,000.00	Replace 2028						\$ 60,000.00						
Unit ID	Year of Unit	Make	Initial Cost	Unit Life (Years)	Projected Cost	Note	21-22	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	15-16	15-16	15-16
M-23	2018	Horton Dodge	220,000	10	263000/ 150000 remount	Replace 2028								\$ 150,000.00				
M-24	2013 Type I	Dodge	95,000	10	225,000	Replace 2023		\$230,000.00										\$ 150,000.00
M-25	2014 Type I	Chevy Braun	85,000	10	248,000	Replace 2024		\$230,000.00										\$ 150,000.00
M21	2018	Horton Dodge	220,000	10	263000/ 150000 remount	Replace 2028								\$ 150,000.00				
M22	2018	Horton Dodge	220,000	10	263000/ 150000 remount	Replace 2028								\$ 150,000.00				
Total							\$ 120,000.00	\$460,000.00	\$ -	\$ 1,200,000.00	\$ 60,000.00	\$120,000.00	\$ -	\$ 300,000.00	\$ 120,000.00	\$ -	\$ -	\$ 300,000.00

RESOURCES
General Fund

(Fund)

Mid-Columbia Fire and Rescue

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2022-2023			
	Actual		Adopted Budget This Year Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-20	First Preceding Year 2020-21						
1	\$ 1,773,912	\$ 1,760,037	\$ 1,962,759	1 Available cash on hand* (cash basis) or	\$ 2,062,112			1
2			\$ -	2 Net working capital (accrual basis)				2
3	\$ 111,424	\$ 68,837	\$ 110,000	3 Previously levied taxes estimated to be received	\$ 110,000			3
4	\$ 43,229	\$ 17,403	\$ 42,000	4 Interest	\$ 42,000			4
5	\$ 236,618	\$ 115,470	\$ 88,000	5 FEMA Safer Grant	\$ -			5
6	\$ 108,169	\$ 116,381	\$ 84,000	6 Micellaneous Income	\$ 104,000			6
7	\$ 1,458,924	\$ 1,682,546	\$ 1,889,000	7 Ambulance Service Income	\$ 1,650,000			7
8		\$ -	\$ 900	8 Fire Protection Agreements	\$ -			8
9	\$ 11,260	\$ -	\$ -	9 Sale of Surplus Property	\$ -			9
10	\$ 5,000	\$ 5,000	\$ 5,000	10 Transfer from Fire Med	\$ 5,000			10
11	\$ -	\$ -	\$ 10,000	11 Transfer from Retirement Liability	\$ 50,000			11
12	\$ 35,127	\$ -	\$ -	12 Payments in Lieu of Taxes	\$ -			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	\$ 3,783,663	\$ 3,765,674	\$ 4,191,659	29 Total resources, except taxes to be levied	\$ 4,023,112	\$ -	\$ -	29
30			\$ 3,400,754	30 Taxes estimated to be received	\$ 3,940,000			30
31	\$ 3,110,473	\$ 3,291,289		31 Taxes collected in year levied				31
32	\$ 6,894,136	\$ 7,056,963	\$ 7,592,413	32 TOTAL RESOURCES	\$ 7,963,112	\$ -	\$ -	32

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

**FORM
LB-30**

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund

(name of fund)

	Historical Data			REQUIREMENTS FOR: Administration	Budget For Next Year 2022-23		
	Actual		Adopted Budget This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2019-20	First Preceding Year 2020-21					
1			1	PERSONNEL SERVICES			1
2			2				2
3			3				3
4			4				4
5			5				5
6			6				6
7			7				7
8	647,749	730,920	829,340	8 TOTAL PERSONNEL SERVICES	906,900		8
9	5.00	5.25	5.25	9 Total Full-Time Equivalent (FTE)	5.25	5.25	5.25
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	0	0	0	27 TOTAL MATERIALS AND SERVICES	0	0	0
28			28	CAPITAL OUTLAY			28
29			29				29
30			30				30
31			31				31
32			32				32
33			33				33
34			34				34
35	0	0	0	35 TOTAL CAPITAL OUTLAY	0	0	0
36	647,749	730,920	829,340	36 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	906,900	0	0

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

**FORM
LB-30**

General Fund
(name of fund)

	Historical Data			REQUIREMENTS FOR: Public Safety	Budget For Next Year 2022-23				
	Actual		Adopted Budget This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2019-20	First Preceding Year 2020-21							
1				1	PERSONNEL SERVICES				1
2				2					2
3				3					3
4				4					4
5				5					5
6				6					6
7				7					7
8	2,609,613	2,845,119	3,764,537	8	TOTAL PERSONNEL SERVICES	4,028,399			8
9	18.00	21.00	27.00	9	Total Full-Time Equivalent (FTE)	27.00			9
10				10	MATERIALS AND SERVICES				10
11				11					11
12				12					12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27	1,088,768	757,928	1,084,647	27	TOTAL MATERIALS AND SERVICES	1,118,437			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	90,184	72,922	56,445	35	TOTAL CAPITAL OUTLAY	31,825			35
36	3,788,565	3,675,969	4,905,630	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	5,178,661	0	0	36

DETAILED REQUIREMENTS

General Fund

(Name of Fund)

Historical Data			REQUIREMENTS FOR: Administration		Budget for Next Year 2022 - 23				
Actual		Adopted Budget This Year Year 2021-22			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
Second Preceding Year 2019 - 20	First Preceding Year 2020 - 21								
1			1	Object Classification	Detail				
2	104,064	117,536	2	Personnel Services	Fire Chief	139,042			2
3			3	Personnel Services	Assistant Fire Chief	131,715			3
4	90,542	106,056	4	Personnel Services	Division Chief : Operations	-			4
5	92,544	105,258	5	Personnel Services	Division Chief : Prevention / Pub. Ed	128,554			5
6	93,035	105,545	6	Personnel Services	Division Chief : FEMA Funded	128,554			6
7	58,584	58,671	7	Personnel Services	Office Manager / Admin Clerk	62,617			7
8	-	3,126	8	Personnel Services	Background Investigator	4,500			8
9	-		9	Personnel Services	Data Entry Clerk	-			9
10	53	3,039	10	Personnel Services	Uniforms	3,000			10
11			11	Personnel Services	Sick Leave Redemption	-			11
12	87,711	88,756	12	Personnel Services	Retirement	124,002			12
13	1,560	1,499	13	Personnel Services	Workers Compensation	2,600			13
14	1,011	1,386	14	Personnel Services	Life Insurance	1,500			14
15	93,923	105,222	15	Personnel Services	Health Insurance	121,600			15
16	1,128	3,363	16	Personnel Services	Occupational Healthcare	5,500			16
17	3,180	3,046	17	Personnel Services	Long Term Disability	2,800			17
18			18	Personnel Services	Unemployment	-			18
19	5,580	6,929	19	Personnel Services	Medicare	8,925			19
20	6,300	13,822	20	Personnel Services	Defined Contribution	29,181			20
21	-	193	21	Personnel Services	Social Security	1,000			21
22	8,534	7,473	22	Personnel Services	PEHP Plan	11,810			22
23			23						23
24			24						24
25			25						25
26			26						26
27			27						27
28			28						28
29			29						29
30			30	Total Full Time Equivalent (FTE)* : 5.25					30
31			31	Ending balance (prior years)					31
32			32	UNAPPROPRIATED ENDING FUND BALANCE					32
33	647,749	730,920	33	TOTAL REQUIREMENTS : Admin		906,900	-	-	33

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

DETAILED REQUIREMENTS

General Fund
(Name of Fund)

1	Historical Data			REQUIREMENTS FOR: Public Safety		Budget for Next Year 2022-2023			1	
	Actual		Adopted Budget This Year Year 2021 - 22			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2019 - 20	First Preceding Year 2020 - 21								
2	219,628	250,860	283,866	2	Personnel Services	Captain (3-FTE)	294,580		2	
3	196,580	194,640	264,793	3	Personnel Services	Lieutenant (3-FTE)	272,950		3	
4	717,717	1,007,250	1,179,910	4	Personnel Services	Firefighter (15-FTE)	1,157,360		4	
5	-	-	192,489	5	Personnel Services	Single Role EMS (6- FTE)	337,470		5	
6	16,233	5,263	24,750	6	Personnel Services	Volunteer Program	20,750		6	
7	6,031	2,910	20,000	7	Personnel Services	Volunteer Reimbursement	7,000		7	
8		-	-	8	Personnel Services	Cadet Program	-		8	
9	16,168	27,691	26,615	9	Personnel Services	Uniforms	19,980		9	
10	43,510	31,052	55,541	10	Personnel Services	Holiday	66,541		10	
11	82,094	126,398	87,150	11	Personnel Services	Overtime-Sick	90,846		11	
12	18,244	27,718	62,250	12	Personnel Services	Overtime-Fire	64,890		12	
13	122,984	124,213	105,513	13	Personnel Services	Overtime-Ambulance	121,128		13	
14	611	1,494	22,908	14	Personnel Services	Overtime-Technical Rescue	9,408		14	
15	16,275	12,094	25,896	15	Personnel Services	Overtime-Training	41,790		15	
16	33,448	39,674	44,000	16	Personnel Services	Overtime-Other	56,000		16	
17	4,358	4,579	9,375	17	Personnel Services	Ambulance Stand-By	12,000		17	
18		-	-	18	Personnel Services	Callback Response Incentive	-		18	
19	37,438	38,236	81,178	19	Personnel Services	Overtime-FLSA	100,940		19	
20	354,821	369,723	456,130	20	Personnel Services	Retirement	520,350		20	
21	43,088	53,870	69,220	21	Personnel Services	Workers Compensation	70,000		21	
22	11,812	11,561	15,796	22	Personnel Services	Life Insurance	15,131		22	
23	370,071	384,346	520,200	23	Personnel Services	Health Insurance	493,700		23	
24	17,209	26,834	55,915	24	Personnel Services	Occupational Healthcare	41,796		24	
25	12,080	9,969	17,500	25	Personnel Services	Long Term Disability	17,500		25	
26	24,804	26,617	33,773	26	Personnel Services	Medicare	35,000		26	
27	9,039	32,772	67,219	27	Personnel Services	Defined Contribution	76,014		27	
28	26,608	23,986	37,650	28	Personnel Services	PEHP Plan	43,775		28	
29	12,091	9,311	-	29	Personnel Services	Funeral Leave	-		29	
30	68,775	-	-	30	Personnel Services	Sick Leave Used	9,000		30	
31	125,741	-	-	31	Personnel Services	Vacation	30,000		31	
32	2,155	2,046	4,900	32	Personnel Services	Social Security-Payroll Expenses	2,500		32	
33		12	-	33	Personnel Services	Unemployment	-		33	
34				34	Total Full Time Equivalent (FTE)* : 27				34	
35				35	Ending balance (prior years)				35	
36				36	UNAPPROPRIATED ENDING FUND BALANCE				36	
37	2,609,613	2,845,119	3,764,537	37	TOTAL REQUIREMENTS : Public Safety Personnel Services		4,028,399	-	-	37

DETAILED REQUIREMENTS

General Fund
(Name of Fund)

Historical Data				REQUIREMENTS FOR: Public Safety		Budget for Next Year 2022 - 23				
Actual		Adopted Budget This Year Year 2021 - 22	Proposed by Budget Officer			Approved by Budget Committee	Adopted by Governing Body			
Second Preceding Year 2019 - 20	First Preceding Year 2020 - 21									
1			1	Object Classification	Detail				1	
2	6,000	6,000	12,000	2	Materials & Services	Physician Advisor	12,000			2
3	10,122	9,303	10,500	3	Materials & Services	Ambulance Expense - Transport	11,000			3
4	60,013	52,234	59,000	4	Materials & Services	Ambulance Expendable Supplies	60,000			4
5	1,679	2,104	1,300	5	Materials & Services	Ambulance Non Expendable Supplies	5,800			5
6	297	297	1,500	6	Materials & Services	Hazardous Materials	1,500			6
7	10,964	15,082	18,400	7	Materials & Services	Firefighting Supplies - Tools / Equip.	17,300			7
8	62,070	25,461	30,070	8	Materials & Services	Firefighting Supplies - PPE	33,425			8
9	10,895	11,010	15,150	9	Materials & Services	Fire Prevention Supplies	16,999			9
10	4,040	4,239	21,000	10	Materials & Services	Public Education	20,800			10
11	4,939	6,509	8,730	11	Materials & Services	Fire Training Supplies and Materials	18,055			11
12	2,813	5,187	10,000	12	Materials & Services	Fire Suppression Expense	10,000			12
13	2,276	-	6,900	13	Materials & Services	Fire Board Meals and Lodging	6,900			13
14	1,200	-	2,800	14	Materials & Services	Fire Board Conference	2,800			14
15	2,475	-	4,300	15	Materials & Services	EMS Scholarships	4,300			15
16	4,967	3,333	10,500	16	Materials & Services	Voluntary Training - Bargaining Unit	10,500			16
17	64,298	14,727	41,850	17	Materials & Services	General Training - ALL	25,840			17
18	736	50	4,000	18	Materials & Services	Voluntary Training - Administration	4,000			18
19	12,304	7,365	20,500	19	Materials & Services	Voluntary Training - Volunteers	34,500			19
20	18,508	11,551	9,200	20	Materials & Services	Building Maintenance	13,740			20
21	6,222	6,590	7,000	21	Materials & Services	Building Maintenance Agreements	7,000			21
22	4,294	3,726	3,000	22	Materials & Services	Grounds Maintenance	3,150			22
23	2,162	1,091	2,372	23	Materials & Services	Postage and Shipping	2,372			23
24	4,621	2,929	7,550	24	Materials & Services	Miscellaneous Expense	7,550			24
25	95,882	38,626	73,500	25	Materials & Services	911 Services	57,000			25
26	2,091	951	2,000	26	Materials & Services	Training Trailer / Prop Maintenance	2,000			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	395,868	228,365	383,122	35	TOTAL REQUIREMENTS : This Page		388,531	-	-	35
36	1,088,768	757,928	1,084,647	36	TOTAL REQUIREMENTS : Public Safety Materials & Service		1,118,437			36

DETAILED REQUIREMENTS

General Fund

(Name of Fund)

	Historical Data			1	REQUIREMENTS FOR: Public Safety		Budget for Next Year 2022-23			1
	Actual		Adopted Budget This Year Year 20201- 22				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019 - 20	First Preceding Year 2020- 21								
1				1	Object Classification	Detail				1
2	31,924	47,917	18,720	2	Capital Outlay	Firefighting Equipment	9,150			2
3	10,580	16,957	14,650	3	Capital Outlay	Office Equipment	11,200			3
4	-		-	4	Capital Outlay	Station Equipment	-			4
5	14,373	-	-	5	Capital Outlay	Ambulance Equipment	-			5
6	8,749	7,349	7,575	6	Capital Outlay	Radio Equipment	7,575			6
7	2,921	698	1,500	7	Capital Outlay	Fire Training Equipment				7
8	19,486	-	-	8	Capital Outlay	Fire Hydrant / Prevention	1,600			8
9	-	-	-	9	Capital Outlay	Occupational Healthcare Equipment	-			9
10	2,151	-	14,000	10	Capital Outlay	EMS Training Equipment	2,300			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	90,184	72,921	56,445	35	TOTAL REQUIREMENTS : This Page		31,825	-	-	35
36	5,394,147	5,376,884	5,360,408	36	TOTAL REQUIREMENTS : Public Safety		5,804,161	-	-	36

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

FireMed
(Fund)

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

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2022 - 23		
Actual		Adopted Budget Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2019- 20	First Preceding Year 2020 - 21					
1			1	RESOURCES		1
2	64,848	36,304	2	57,489		2
3			3			3
4			4			4
5	1,278	449	5	1,000		5
6			6			6
7			7			7
8	40,937	46,670	8	40,000		8
9			9			9
10	107,063	83,423	10	98,489	-	-
11			11			11
12			12			12
13	107,063	83,423	13	98,489	-	-
14			14	REQUIREMENTS **		14
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail
16	-	-	16			Materials and Services 6,200
17	65,760	41,234	17			Capital Outlay 34,000
18	5,000	5,000	18			Transfer to General Fund 5,000
19			19			Reserve for unforssen expense 53,289
20			20			
21			21			
22			22			
23			23			
24			24			
25			25			
26			26			
27			27			
28			28			
29	36,303	37,189	29	Ending balance (prior years)		
30		46,908	30	UNAPPROPRIATED ENDING FUND BALANCE		-
31	107,063	83,423	31	TOTAL REQUIREMENTS		98,489

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

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Stacker Butte
(Fund)

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

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2022 - 23		
Actual		Adopted Budget Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2019- 20	First Preceding Year 2020 - 21					
1			1	RESOURCES		1
2	36,168	42,520	2	Cash on hand * (cash basis), or	40,769	2
3			3	Working Capital (accrual basis)		3
4			4	Previously levied taxes estimated to be received		4
5	865	326	5	Interest	1,000	5
6		-	6	Transferred IN, from other funds	2,350	6
7	18,571	17,669	7	Sub-Lease and Rental Fees	19,170	7
8	4,704	2,345	8	SB Consortium Utilities	9,625	8
9			9			9
10	60,308	62,860	10	Total Resources, except taxes to be levied	72,914	10
11			11	Taxes estimated to be received	-	11
12			12	Taxes collected in year levied	-	12
13	60,308	62,861	13	TOTAL RESOURCES	72,914	13
14			14	REQUIREMENTS **		14
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail
16	17,788	20,727	16			Materials and Services
17	-	-	17			Capital Outlay
18	-		18			
19			19			
20			20			
21			21			
22			22			
23			23			
24			24			
25			25			
26			26			
27			27			
28			28			
29	42,520	42,134	29	Ending balance (prior years)		29
30		42,390	30	UNAPPROPRIATED ENDING FUND BALANCE		30
31	60,308	62,861	31	TOTAL REQUIREMENTS		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:

To Purchase and Maintain Fire Suppression Equipment

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

Date can not be more than 10 years after establishment.

Review Year: Reviewed Annually

**Equipment Reserve
(Fund)**

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

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2022 - 23				
Actual		Adopted Budget Year 2021 - 22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2019-20	First Preceding Year 2020-21							
1			1	RESOURCES			1	
2	97,186	244,024	2	Cash on hand * (cash basis), or	944,695		2	
3			3	Working Capital (accrual basis)			3	
4			4	Previously levied taxes estimated to be received			4	
5	3,786	2,446	5	Interest	3,500		5	
6	218,473	410,000	6	Transferred IN, from other funds	419,000		6	
7	19,691	57,502	7	Sale of Equipment			7	
8			8	FEMA Grant Proceeds			8	
9			9				9	
10	339,136	713,972	10	Total Resources, except taxes to be levied	1,367,195	-	10	
11			11	Taxes estimated to be received			11	
12			12	Taxes collected in year levied			12	
13	339,136	713,972	13	TOTAL RESOURCES	1,367,195	-	13	
14			14	REQUIREMENTS **			14	
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail	15	
16	95,112	42,777	16			Capital Outlay	16	
17			17			Res. For Future Exp/ Unforseen exp.	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	244,024	671,195	29	Ending balance (prior years)			29	
30			30	UNAPPROPRIATED ENDING FUND BALANCE			30	
31	339,136	713,972	31	TOTAL REQUIREMENTS			1,367,195	31

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

**FORM
LB-11**

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

Capital Expenditure / Building Maintenance

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

Date can not be more than 10 years after establishment.

Review Year: Reviewed Annually

**Building Reserve
(Fund)**

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

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2022 - 23						
Actual			Adopted Budget Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2019-20	First Preceding Year 2020-21										
1				1	RESOURCES			1			
2	50,778	151,652	156,958	2	Cash on hand * (cash basis), or	77,750		2			
3				3	Working Capital (accrual basis)			3			
4				4	Previously levied taxes estimated to be received			4			
5	1,306	785	1,200	5	Interest	1,200		5			
6	189,850	142,510	42,500	6	Transferred IN, from other funds	42,500		6			
7				7	Enterprise Zone Fee Revenue			7			
8	145,006		2,500	8	Other Revenue			8			
9				9				9			
10	386,940	294,947	203,158	10	Total Resources, except taxes to be levied	121,450		10			
11				11	Taxes estimated to be received			11			
12				12	Taxes collected in year levied			12			
13	386,940	294,947	203,158	13	TOTAL RESOURCES	121,450	-	-	13		
14				14	REQUIREMENTS **				14		
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail		15		
16	235,288	189,697	62,350	16			Capital Outlay	84,550	16		
17			140,808	17			Reserved for Future Ex./ Unforseen	36,900	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	151,652	105,250		29	Ending balance (prior years)				29		
30			-	30	UNAPPROPRIATED ENDING FUND BALANCE			-	30		
31	386,940	294,947	203,158	31	TOTAL REQUIREMENTS			121,450	-	-	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
09-08 on (date) **06/15/98** for the following specified purpose:

Capital Expenditure / Maintenance

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

Date can not be more than 10 years after establishment.

Review Year: Reviewed Annually

**Training Reserve
(Fund)**

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

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2021-22				
Actual		Adopted Budget Year 2020 - 21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2018-19	First Preceding Year 2019-20							
1			1	RESOURCES			1	
2	84,586	517,086	2	Cash on hand * (cash basis), or	104,513		2	
3			3	Working Capital (accrual basis)			3	
4			4	Previously levied taxes estimated to be received			4	
5	3,082	1,823	5	Interest	2,000		5	
6	62,800	16,000	6	Transferred IN, from other funds	-		6	
7	-		7	Income From Classes Held at MCFR	8,500		7	
8	434,308	247,444	8	Training Reserve Other Revenue	56,000		8	
9			9	Training Tower Loan Proceeds			9	
10	584,776	782,353	10	Total Resources, except taxes to be levied	171,013	-	10	
11			11	Taxes estimated to be received			11	
12			12	Taxes collected in year levied			12	
13	584,776	782,353	13	TOTAL RESOURCES	171,013	-	13	
14			14	REQUIREMENTS **			14	
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail	15	
16		-	16			Materials and Services	16	
17	6,630	567,698	17			Capital Outlay	17	
18	48,825	49,807	18			Training Tower Loan Principal	18	
19	12,235	11,245	19			Training Tower Loan Interest	19	
20			20			Reserved for Unforeseen Expense.	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	517,086	153,603	29	Ending balance (prior years)			29	
30			30	UNAPPROPRIATED ENDING FUND BALANCE			30	
31	584,776	782,353	31	TOTAL REQUIREMENTS			171,013	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)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2022 - 23			
Actual		Adopted Budget Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2019-20	First Preceding Year 2020-21						
1			1	RESOURCES			1
2	37,319	51,551	2	Cash on hand * (cash basis), or	57,984		2
3			3	Working Capital (accrual basis)			3
4			4	Previously levied taxes estimated to be received			4
5	874	422	5	Interest	1,000		5
6	15,000	3,710	6	Transferred IN, from other funds	3,710		6
7	-		7	Grant / Other Revenue			7
8			8				8
9			9				9
10	53,193	55,683	10	Total Resources, except taxes to be levied	62,694	-	10
11			11	Taxes estimated to be received			11
12			12	Taxes collected in year levied			12
13	53,193	55,683	13	TOTAL RESOURCES	62,694	-	13
14			14	REQUIREMENTS **			14
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail	15
16	-	9	16			Materials and Services	16
17	1,642	-	17			Capital Outlay	17
18			18			Rsv. For future exp. Or unforeseen exp.	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	51,551	55,674	29	Ending balance (prior years)			29
30		-	30	UNAPPROPRIATED ENDING FUND BALANCE			30
31	53,193	55,683	31	TOTAL REQUIREMENTS			31

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

**FORM
LB-11**

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

Capital Equipment and Maintenance

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

Date can not be more than 10 years after establishment.

Review Year: Reviewed Annually

**Firefighting Equipment
(Fund)**

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

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2022 - 23			
Actual		Adopted Budget Year 2021 - 22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2019-20	First Preceding Year 2020-21						
1			1	RESOURCES			1
2	105,126	249,380	2	Cash on hand * (cash basis), or	305,875		2
3			3	Working Capital (accrual basis)			3
4			4	Previously levied taxes estimated to be received			4
5	2,740	1,937	5	Interest	2,500		5
6	168,473	54,780	6	Transferred IN, from other funds	57,000		6
7			7	FEMA Grant Proceeds			7
8			8				8
9			9				9
10	276,339	306,097	10	Total Resources, except taxes to be levied	365,375	-	10
11			11	Taxes estimated to be received			11
12			12	Taxes collected in year levied			12
13	276,339	306,097	13	TOTAL RESOURCES	365,375	-	13
14			14	REQUIREMENTS **			14
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail	15
16	26,959	41,502	16			Capital Outlay	16
17			17			Rsv. for future exp. or unforeseen exp.	17
18			18			Suppression Expenses	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	249,380	264,595	29	Ending balance (prior years)			29
30		-	30	UNAPPROPRIATED ENDING FUND BALANCE			30
31	276,339	306,097	31	TOTAL REQUIREMENTS			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 2022-23		
Actual		Adopted Budget This Year 2021 - 22	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2019- 20	First Preceding Year 2020- 21						
1			1	Resources			1
2	13,032	29,137	2	Beginning Cash on Hand (Cash Basis), or	44,408		2
3			3	Working Capital (Accrual Basis)			3
4	5,027	3,826	4	Previously Levied Taxes to be Received	4,000		4
5	2,989	970	5	Interest	2,000		5
6			6	Transferred from Other Funds			6
7			7				7
8	21,048	33,933	8	Total Resources, Except Taxes to be Levied	50,408		8
9			9	Taxes Estimated to be Received *	317,445		9
10	282,955	279,606	10	Taxes Collected in Year Levied			10
11	304,003	313,539	11	TOTAL RESOURCES	367,853	0	0
				Requirements			
				Bond Principal Payments			
12			12	Bond Issue	Budgeted Payment Date		12
13			13				13
14	175,000	180,000	14	February 2018	June 15, 2022	210,000	14
15			15				15
16	175,000	180,000	16	Total Principal		210,000	0
				Bond Interest Payments			
17			17	Bond Issue	Budgeted Payment Date		17
18	49,884	47,566	18	February 2018	December 15, 2022	42,612	18
19	49,982	47,565	19	February 2018	June 15, 2023	42,612	19
20			20				20
21	99,866	95,131	21	Total Interest		85,224	0
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	26	Admin Expense / Bank Fees			26
27	29,137	38,408	27	Ending balance (prior years)			27
28			28	Total Unappropriated Ending Fund Balance		72,629	0
29			29	Loan Repayment to _____ Fund			29
30			30	Tax Credit Bond Reserve			30
31	304,003	313,539	31	TOTAL REQUIREMENTS	367,853	0	0

**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 2022-23		
Actual		Adopted Budget Year 2021 - 22	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2019-20	First Preceding Year 2020-21						
1			1	RESOURCES			1
2	10,887	56,240	2	Cash on hand * (cash basis), or	102,745		2
3			3	Working Capital (accrual basis)			3
4			4	Previously levied taxes estimated to be received			4
5	353	505	5	Interest	1,000		5
6	45,000	45,000	6	Transferred IN, from other funds	5,000		6
7			7	Grant / Other Revenue			7
8			8				8
9			9				9
10	56,240	101,745	10	Total Resources, except taxes to be levied	108,745		10
11			11	Taxes estimated to be received			11
12			12	Taxes collected in year levied			12
13	56,240	101,745	13	TOTAL RESOURCES	108,745	-	13
14			14	REQUIREMENTS **			14
15			15	Org. Unit or Prog. & Activity			15
16	-	-	16	Object Classification			16
17		10,000	17	Detail			17
18			18				18
19			19				19
20			20				20
21			21				21
22			22				22
23			23				23
24			24				24
25			25				25
26			26				26
27			27				27
28			28				28
29	56,240	101,745	29	Ending balance (prior years)			29
30		83,240	30	UNAPPROPRIATED ENDING FUND BALANCE	58,745	-	30
31	56,240	101,745	31	TOTAL REQUIREMENTS	108,745	-	31

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

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

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Capital Project Fund
(Fund)

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

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2022 - 23			
Actual		Adopted Budget Year 2021- 22	Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2019- 20	First Preceding Year 2020 - 21									
1			1	RESOURCES					1	
2	424,328	79,565	-	2	Cash on hand * (cash basis), or					2
3				3	Working Capital (accrual basis)					3
4				4	Previously levied taxes estimated to be received					4
5	7,245	242	-	5	Interest					5
6	-			6	Sale of Bonds					6
7				7						7
8	-			8						8
9				9						9
10	431,573	79,807	-	10	Total Resources, except taxes to be levied					10
11				11	Taxes estimated to be received					11
12				12	Taxes collected in year levied					12
13	431,573	79,807	-	13	TOTAL RESOURCES			-	-	-
14				14	REQUIREMENTS **					14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail			15
16	352,008	79,807	-	16			Capital Outlay			16
17	-	-	-	17						17
18	-	-	-	18						18
19				19						19
20				20						20
21				21						21
22				22						22
23				23						23
24				24						24
25				25						25
26				26						26
27				27						27
28				28						28
29	424,328	-		29	Ending balance (prior years)					29
30			-	30	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-
31	776,336	79,807	-	31	TOTAL REQUIREMENTS			-	-	-

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