



MID-COLUMBIA FIRE AND RESCUE

2026-2027 PROPOSED BUDGET

May 19th, 2026



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STRATEGIC PLAN 2022-2027

The Mid-Columbia Fire and Rescue strategic plan is the product of a comprehensive analysis conducted by the Strategic Planning Team, outlining the Fire District’s vision for the future and the systematic approach required to achieve it. This strategic plan serves as a dynamic guide, subject to ongoing evaluation, revision, and enhancement to ensure its continued relevance and effectiveness.

The guiding principle of this plan is clear: to achieve optimal outcomes in saving lives, protecting property, serving our community, and safeguarding our personnel. Although the goal is concise, the methodology is complex and depends significantly on deliberate strategic planning.

To fulfill the adopted mission, vision, and values, seven primary goals have been established to steer the Fire District forward. Each goal is supported by a series of measurable objectives, which detail specific projects intended to address these targets within a five-year horizon.

During budget development, performance metrics will be determined for each objective, further clarifying the activities required for completion. Timelines and lead responsibilities will also be assigned to track the initiation and completion of each objective.

This plan will be reviewed and updated annually prior to budget preparation. Objectives that have been accomplished will be documented, new objectives addressing emerging issues may be incorporated, and adjustments will be made as necessary to reflect evolving circumstances.

Mid-Columbia Fire and Rescue is committed to maintaining this plan as a forward-thinking, comprehensive strategy that reinforces the Fire District’s mission. Your engagement and support are essential to our ongoing success. Please take time to review the plan outlined in the following pages.

MOTTO

“Educate, Serve and Protect.”

MISSION

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



VISION

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

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

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

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

MCFR MEMBERS BELIEVE IN THE FOLLOWING VALUES:

- Professionalism
- Respect
- Integrity
- Duty
- Engaged

FIRE DISTRICT GOALS AND OBJECTIVES

GOAL 1:

G-1.1: Create a sound and sustainable budget for 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 legislation.

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 and maintain the capacity to participate in State mobilizations.

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

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

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

PO-2.8: Develop consistent communication channels with the local, regional, and state health care community to enhance relationships and to stay informed on evolving community needs.

GOAL 3

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

Performance Objectives:

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

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

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

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

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



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

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

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

GOAL 4

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

Performance Objectives:

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

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

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

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

GOAL 5

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

Performance Objectives:

PO-5.1: Adequately fund capital improvement plans.

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

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

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

GOAL 6

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

Performance Objectives:



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

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

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

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

GOAL 7

G-7.1: Continuity of operations for the Fire District is maintained through emergency operations and succession planning.

Performance Objectives:

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

PO-7.2: Develop a continuity of operations plan.

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

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

BUDGET GOALS

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

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

The budget goals are based on the following principles:

- We will prioritize the quality and impact of our programs and services over the quantity and scope.
- We will invest in our human capital, infrastructure, and technology to enhance our efficiency and effectiveness.
- We will diversify our revenue sources and seek new opportunities for funding and partnerships.



- We will maintain a balanced budget and a healthy reserve fund to ensure our financial sustainability and resilience.
- We will monitor and evaluate our budget performance and adjust our plans as needed.

The budget goals below reflect our commitment for FY 2026-27 to pursue our strategic vision and mission, while ensuring our financial stability and accountability:

- Ensure compliance with associated contractual requirements and obligations.
- Meet Fire District financial obligations associated with payroll, benefits, and operational needs.
- Evaluate Fire and EMS staffing needs to determine the operational efficiency of current programs.
- Appropriate reserve funds to maintain and/or improve operational readiness and timely response to include the following items:
 - 1 Type I Ambulance- fulfillment of a Capital Reserve apparatus replacement project and replacement or refurbishment of an existing Ambulance
 - Replacement of EMS equipment and accessories
 - Integrate Operational Costs of an acquired 32' Fire Boat (does not include the costs of the boat)
 - Stacker Butte radio site maintenance and improvements
- Ensure capital purchases associated with facilities and equipment are funded to maintain peak operational efficiency to include the following items:
 - Completion of Fire Station security project
 - Addition of Exterior Security Gates and Cameras for Fire Station 1 and cameras for Station 2.
 - Drone replacement due to end-of-life plan for current drone
 - IT equipment for response vehicles in support of Computer Aided Dispatching Transition
 - Addition of a Mechanical CPR device for apparatus response consistency
 - Specialty Rescue equipment
 - Purchase of Communication Site Property (Stacker Butte Site)
 - Purchase of gas meters to replace end of life current meters and add a recalibration station
- Addition of Firefighter to equalize the shifts to 9 Dual Role Employees per shift coinciding with the reduction of 1 single role EMS Provider.
- Addition of 4 Firefighter Apprentices in the 3rd quarter of the fiscal year as the current 5 apprentices complete their program in March of 2027.
- Appropriate funding to market the fuels reduction and wildland mitigation program.
- Appropriate funding to maintain support for a 4-person seasonal hand crew for wildland mitigation and response purposes.
- Assess all account lines to determine effectiveness in tracking expenditures. Ensure all account lines meet budgetary needs.



BUDGET MESSAGE 2025-2026

The Fire District budget proposal for fiscal year 2026-2027 was developed collaboratively by the Fire Chief, Business Services Manager, Division Chiefs, and Office Manager. Administrative and career staff contributed valuable input and information throughout the preparation process. The proposed budget is balanced and aligns with the Board's objectives of upholding fiscal responsibility while adhering to applicable laws and regulations established by Oregon budget law.

The District has entered the fourth year of its 2022-27 strategic plan. This plan establishes clear goals to guide the District's future growth and development, outlines key actions required to achieve these objectives, and directly informs the current budget. Serving as a high-level communication tool, the document articulates the rationale for the strategic goals identified and the roadmap to fulfill our mission. The primary intent of this plan is to sustain and enhance safety and service levels for both community patrons and Fire District members. For your reference, a status report summarizing progress toward these goals is attached.

The FY 2026-27 budget incorporates appropriations to meet obligations associated with wage and benefit adjustments, and maintains our carryover, reserve fund, operational objectives, and capital purchases with no required cutbacks. We have been fortunate to continue strengthening our position based on the following factors: prudent financial management, stabilization of ambulance revenue, the Ground Emergency Medical Transport (GEMT), and Coordinated Care Organization (CCO) reimbursement programs (covers the gap between what Medicaid pays and actual EMS operational costs), tax-exempt industry transitioning to the tax rolls, and grant funding opportunities.

The budget maintains necessary staffing levels required for efficient and timely Emergency Medical (EMS), structure, and wildland response. The single-role EMS program will undergo organizational evaluation to assess how the District may best continue to provide high-quality EMS to our community patrons. The current budget includes funds for a total of two single-role EMS Paramedic Positions with the anticipation of continued interfacility transfer revenue. The proposed budget reduces this to one single-role employee. The dual-role FF program will increase by one position to twenty-seven skilled and competent fire personnel cross-trained as EMT's and paramedics for fire, rescue, and EMS response. The single-role wildland program employs up to four qualified seasonal FF's assigned to wildland response and fuels reduction efforts. The District's leadership staff consists of the Fire Chief, Business Services Manager, three Division Chiefs, and one Office Manager.

This budget maintains ongoing contracts with Wasco County (911, GIS and Ambulance Service Area (ASA-2) agreements), Systems Design West, LLC (third-party ambulance billing services), as well as appropriated funds set aside to contract for wildland services based on need.



The district has settled a four-year contract with IAFF Local 1308 which will begin July of 2025. An IGA remains in effect with the Oregon State Fire Marshal (OSFM) that provided funds in the amount of 1.5 million dollars to implement a two-year apprenticeship program which enabled the district to hire and train six apprentice firefighters to the journeyman level. With savings from the initial two-year program, investment by the district and some support by the Bureau of Labor and Industries (BOLI), the district will be entering into year four of this program at the beginning of the 2026-27 FY. The district additionally received a grant from BOLI to bring four additional firefighter apprentices in quarter 3 of this proposed fiscal cycle.

MCFR is a participant of a South Wasco County federal grant (Community Wildfire Defense Grant) which is performance and reimbursement based. \$80,000 in anticipated revenue through reimbursement by Wasco County who is managing the grant. We anticipate this revenue will completely cover the cost of providing preparedness work County-wide while also making the crew available for firefighting when required.

This budget additionally appropriates transfers to reserve funds necessary to provide current and future funding for larger purchases associated with apparatus, equipment, and facilities based upon our 15 and 20-year capital improvement and replacement plan. Reserve funds are used for planned purchases not budgeted within the General Fund. In certain reserve accounts, contingent revenue is reserved for future planned Capital Improvement Project expenditures. However, such revenue is appropriated for use in the case of a major unforeseen emergency that may require replacement or repair of apparatus and equipment. It is the district's goal to build adequate reserves over time to consistently fund planned Capital purchases to avoid the need to request a bond.

The taxpayers of the Fire District approved a General Obligation Bond measure on the November 2017 ballot in the amount of \$3,850,000.00 to fund fire apparatus, equipment, and facilities improvements. The issuance of these bonds occurred in February 2018. The bond project fund has since been closed out, and the debt service fund is currently in its sixth year of retiring a 15-year bonded indebtedness. We continue to thank and appreciate our community for the support received for this bond and will remain dedicated to maintaining adequate reserve funds for future apparatus, equipment, and facilities replacement/improvements. We do not take that support for granted.

Enterprise Zone (EZ) program funds in the amount of \$56,000.00 each year are received from the EZ program through a partnership with the City of The Dalles to assist with retiring a 15-year debt because of the purchase and construction of our training tower facility. A debt service fund to retire this debt is administered through the Training Reserve Fund. Additionally, \$34,000 is received from the EZ program through this partnership to support our paramedic training program. Additional revenue is budgeted to supplement the EZ funds we receive to support each of these programs.



The total General Fund FY 2026-27 budget amounts to \$12,198,091 which includes the anticipated ending fund balance reserved for expenses the following year, grant fund expenses of the next two years of apprentices under a BOLI grant, and retro pay from the State of Oregon back to 2023 for GEMT program Medicaid payments. The beginning fund balance for FY 2026-27 is projected to be \$3,281,031. Our ending fund balance is projected to be \$2,553,402. The projected carryover amount is used in conjunction with our monthly ambulance collections to carry the fire district through the first 4 ½ months of conducting business without tax revenue per Fire District policy.

Uncollectable current year tax revenues are estimated at 5.0%. Measure 5 compression for the 2025-26 FY was \$192,308. The Urban Renewal tax assessment for FY 2025-26 was approximately \$232,412. We expect similar numbers for next budget year, funds are built into the budget accordingly.

This budget shows a modest rise in tax revenue compared to the current fiscal year. Some industrial property at the port will fully depreciate over the next year, but routine increases in property values help offset this reduction.

A contingency of \$100,000 has been incorporated into the budget. Contingency is used for unforeseen or unplanned expenditures, which may become necessary during the budget process.

The largest year-over-year increases occur in lines impacted by insurance rates. In total these increases total a budgeting increase of \$283,000

Budget Line	FY 25/26 Budget	FY 25/26 Projected Actual	FY 26/27 Proposed
Health Ins.	858,451	775,000	1,042,737
Workers Comp	122,000	129,867	215,000
General Ins.	115,000	109,000	120,960

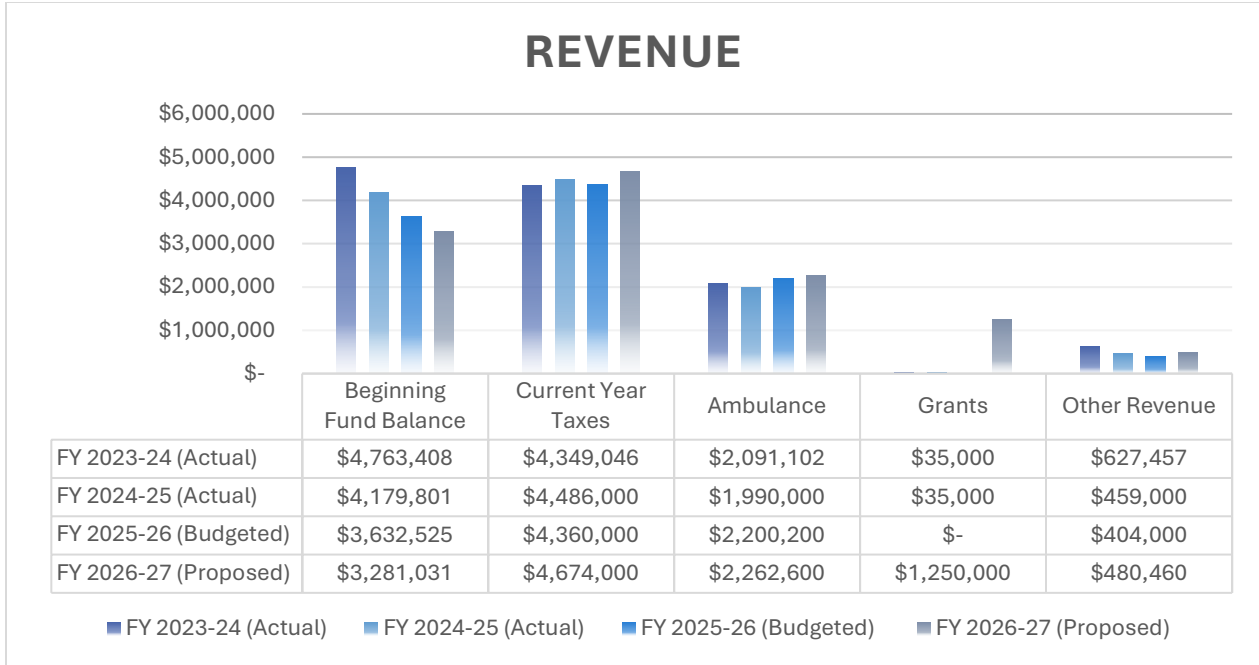


Figure 1 Chart of Revenue by Category

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

PERSONAL SERVICES

Budget Proposal: \$7,469,631

GENERAL FUND MATERIALS & SERVICES

Budget Proposal: \$1,624,958

GENERAL FUND CAPITAL OUTLAY

Budget Proposal: \$5,600

RESERVE FUND TRANSFERS

Budget Proposal: \$444,500

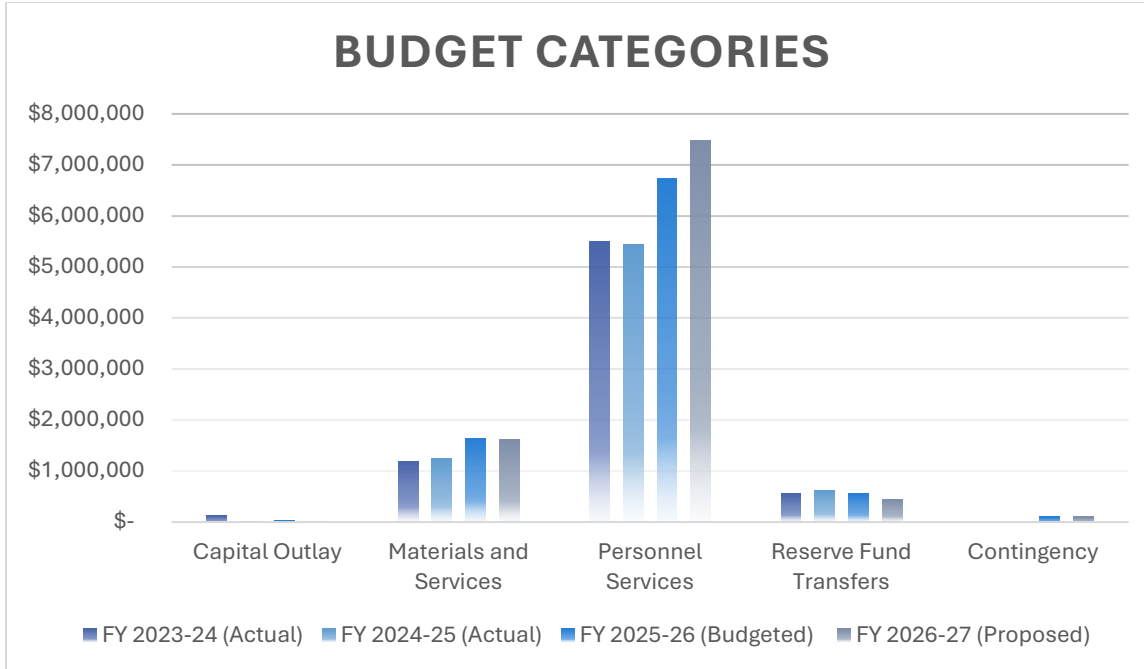


Figure 2 General Fund Category Bar Chart

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

FUND	REQ.	PLAN TIME
Apparatus Reserve	\$200,000	Over 20 Years
Building Reserve	\$67,600	Over 15 Years
FF Equipment Reserve	\$170,000	Over 15 Years
Training Reserve	\$0	Over 40 Years
Technical Rescue Reserve	\$4,000	Over 15 Years
Retirement Liability Reserve	\$0	Tx. based on ret. liability
Stacker Butte Fund	\$2,800	Rental fee payment
Total Transfer Requirements	\$444,500	

SPECIAL FUNDS

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

The Fire Med fund is a separate budget that accounts for the following line items: Fire Med fees; Fire Med grants & other revenue; Fire Med Materials & Services and Fire Med Capital



Outlay. The Life flight Network handles all marketing, promotions, and fee collections for MCFR's Fire Med program through a partnership agreement. Fire Med provides funding for the perpetuation of this program as well as for EMS training and equipment. This fund is self-supporting.

The Stacker Butte fund is a separate budget that accounts for the following items: Stacker Butte utilities; Sublease fees; Stacker Butte Materials & Services; and Stacker Butte Capital Outlay. Stacker Butte is managed by a Consortium partnership between MCFR, ODF and Columbia River Inter-Tribal Fisheries Enforcement. The Consortium leases a radio site located on Stacker Butte from Janelle Depolo through the Eddins Estate. The Consortium has negotiated a new 20-year lease with the landlord, the new lease was effective in April 2025. The Consortium subleases site space to four other public agencies and one private entity. Each of these subleases is currently in the process of renewal now that the Consortium's lease has been finalized. All agencies rely heavily on this site for effective radio coverage and communications.

The Fire District is in negotiations to acquire the Stacker Butte Property and manage the leases for other sites on the same land. The costs associated with the land acquisition and debt service are built into the Building Reserve Fund (Page 29). The property owner contacted the district in early 2026 to discuss the property sale as she no longer wants to manage the leases and was moving out of the area. The site is very important to many governmental agencies which include: ODOT, WSDOT, ODF, USFS, NWPUD, Klickitat County Emergency Management, and Klickitat County PUD. It is also home to a tower supporting seven tv stations. The property lease income in 2026 totaled about \$98,000. The property purchase agreement has not been finalized, the district commissioned and completed a limited appraisal of the property which came in at \$1,120,000. Though the Board of Directors will make the final land purchase decision, the budget to support that purchase is proposed for approval for the budget committee to consider. Additionally, this process includes the inclusion of this project in the District's Building Reserve Capital Plan.

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

DEBT SERVICE FUND

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



A debt service fund is required by statute to retire the 15-year debt incurred by the district for the bond proceeds. The district will levy \$355,449 for FY 2026-27. The district will budget \$330,568 in estimated taxes to be received, \$6,300 in prior year taxes and \$5,000 in interest earned for the debt service fund. The total principal payment obligation for the FY 2026-27 budget will amount to \$270,000. The total interest expense payment obligation will amount to \$60,570. The ending fund balance will amount to \$148,455.

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 FY 2026-27 budget will amount to \$56,125. The total interest expense payment obligation for the Debt Service Fund will amount to \$4,970. Funds appropriated for other expenditures amount to \$54,154.

A debt service fund is incorporated into the Building Reserve Fund to retire the Stacker Butte land acquisition debt. The district will budget \$1,200,000 in loan proceeds revenue. The acquisition and negotiations are not yet complete, so the final sale cost and terms are not yet set. The total budgeted first year principal payment obligation for the FY 2026-27 budget will amount to \$49,000. The total interest expense payment obligation for the Debt Service Fund will amount to \$76,700. The fund has expected revenue of \$98,000 in lease agreements already in place and will transfer from the general fund \$67,600 to absorb initial year gap in revenue and payment differences as well as contribute to growing the fund to replace equipment in the Training Capital Outlay Plan as they retire from service.

The budget for FY 2026-27 reflects the district's commitment to provide high-quality fire and emergency medical services to the community, while also ensuring fiscal responsibility and accountability. The budget supports the district's vision to be a leader in fire and emergency medical services, and its core values of professionalism, respect, integrity, duty, and engagement. The district appreciates the support and collaboration of the Board of Directors, Civil Service Commissioners, our members, and the community in advancing its mission and goals.

BUDGET CALENDAR 2026	
Date	Action
January 26 th	Appoint Budget Officer
January- March	Commence Preparation of Proposed Budget
April 28 th	Publish Notice of Budget Committee Meeting (Chronicle & MCFR Website)
May 19 th – 30 th	Budget Committee Meets to Consider and Approve Proposed Budget
June 2 nd	Publish Notice of Hearing and Summary
June 15 th	Hold Budget Hearing
June 15 th	Adopt Budget, Make Appropriations
July 15 th	Submit Budget to County Assessor

Figure 3 Budget Calendar



BUDGET COMMITTEE TERMS

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

Figure 4 Budget Committee Members and Terms

BOARD OF DIRECTORS TERMS

BOARD OF DIRECTORS	TERM
Diana Bailey	2023-2027
Walter Denstedt	2023-2027
Dick Schaffeld	2023-2027
Chris Schanno	2025-2029
Cory Case	2025-2027

Figure 5 Board of Directors and Terms

GENERAL FUND SUMMARY

GENERAL FUND RESOURCES AND REQUIREMENTS

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

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

To have a “Balanced Budget”, the beginning fund balance plus revenue must match the expenditures plus the ending fund balance. Figure 6 shows the balanced budget proposal by category.



Revenue		Adopted
2026-2027 Tax Base		4,674,000
Net Estimated Current Year Tax Revenue		4,674,000
Other Revenue 2026-2027:		
2025-2026 Carry-over	(Apprenticeship Grant program funds incorporated within this BFB are restricted for these programs only).	3,281,031
Prior Year Taxes		130,000
Interest Income		120,000
Ambulance Income (Adjusted)		1,507,600
Ambulance GEMT		755,000
Fire Protection Agreements		10,000
Miscellaneous Revenue		470,460
Grant Proceeds		1,250,000
Total Other Revenue		7,524,091
Total Revenue All Sources		12,198,091
Expenditures		
Personal Services		7,469,631
Materials and Services		1,624,958
Capital Outlay		5,600
Equipment Reserve Transfer		200,000
Building Reserve Transfer		67,700
Training Reserve Transfer		-
Technical Rescue Reserve Transfer		4,000
Stacker Butte Transfer		2,800
Firefighting Reserve Transfer		170,000
Retirement Liability Transfer		-
Total Expenditures and Transfers		9,544,689
Contingency		100,000
Total Expenditures and Contingency		9,644,689
Ending Fund Balance and Carry-over to fiscal year 2027-2028	(Apprenticeship Grant program funds incorporated within this EFB are restricted for these programs only).	2,553,402
Total Appropriations		12,198,091

Figure 6 General Fund Summary of Revenue and Expenditures by Category

PERSONNEL SERVICES

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

- Retain all current personnel in regular status positions and increase 1 FF FTE and decrease 1 Single Role FTE. This is primarily focused on evening the shift with Full Time Personnel for consistency of Operations.
- Wage increases established in the Collective Bargaining Agreement July 1, 2025 through June 30, 2029
- Increases FF positions to 27 Dual Role Firefighter Positions.
- Retains 1 EMS single Role position, budgeted for at the Paramedic wage scale.



- A wildland fire crew budgeted for 4 positions (2 at the Engine Boss level) to respond to wildfires and conduct mitigation work during the late spring, summer and early fall (2 FTE). Last year, 4 positions were budgeted
- Retains 5 apprentice positions to complete their program in March of 2027. Additionally, the budget includes a grant from BOLI of 1.25 million to assist in the costs of the 5 apprentices currently in positions and begin a 2-year program for another 4 apprentices in January 2027.

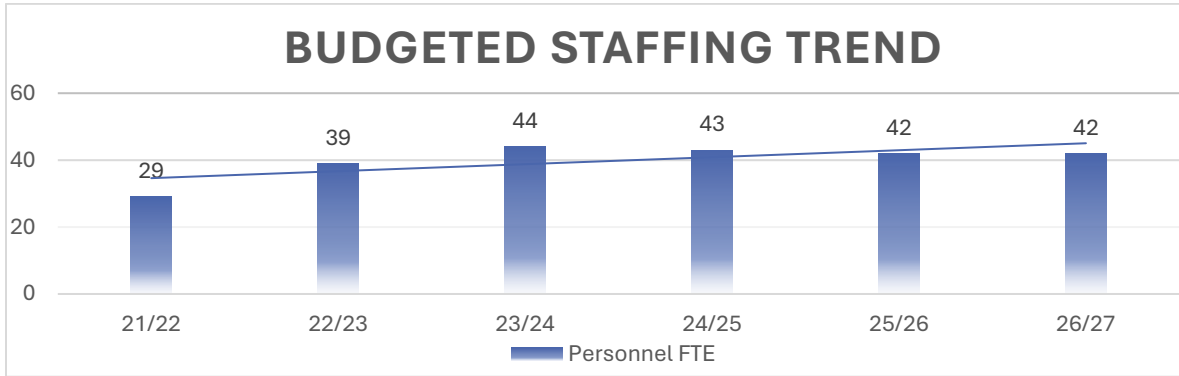


Figure 7 Budget Staffing by Fiscal Year



2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	Personnel Services		2026-2027 Proposed	2026-2027 Approved	2026-2027 Adopted
			Description	Personnel Wages			
165,942	170,474	175,776	Fire Chief: Chief Executive Officer and Budget Officer of the District. Plans, directs, coordinates, organizes and supervises the operations of all District fire, EMS and administrative services. Administers District annual budget and provides planning for future fire protection and EMS needs. Coordinates District activities with outside agencies. Supervises and evaluates staff, and maintains departmental efficiency and effectiveness.		183,010		
153,437	66,813	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 Assistant Chief Assists in coordinating assigned activities with other outside agencies; and provides highly responsible and complex executive level support to the Fire Chief as a member of the Fire Chief's management team. This position is not proposed to be filled in 2026/27 FY		0	0	0
0	463,967	461,165	Division Chief: The Division Chief classification directs, manages, supervised and coordinates the activities and operations of an assigned division and serves operationally as a Duty Chief in charge of emergency response on their assigned shift. (3 FTE's Operations, Training, and Fire Marshal)		492,715		
134,679	0	0	Division Chief: Wildland - (Incorporated into D/C line above)		0		
150,514	0	0	Division Chief: Fire Prevention and Public Education - (Incorporated into D/C line above)		0		
150,186	0	0	Division Chief: Training/Volunteer Recruitment and Retention - FEMA Funded - (Incorporated into D/C line above)		0		
0	0	0	Division Chief: Operations/Admin Support - (Incorporated into D/C line above)		0		
0	0	0	Administrative Assistant: Position eliminated due to Office re-structuring FY 13-14		0		
0	0	123,344	Finance Manager: Responsible for accurate recording keeping and financial management of the District.		127,679		
63,626	69,814	72,882	Office Manager: Manages all front office operations, interfaces with the public and performs 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.		79,676		
0	0	0	Data Entry Clerk / Receptionist: Assists in providing administrative support to the daily operations of the Fire District and various management personnel; performs a wide variety of clerical, secretarial, and support duties; types, files, distributes a variety of documents; responds to requests for information from management/supervisory personnel or general public.		0		
29,622	78,597	0	Vacation Accrual: Cashout upon retirement.		0		
0	28,400	0	S/L Accrual: Cashout upon retirement.		0		
344,565	297,027	374,000	Captain: Manages shift activities (station duties as well as call response), personnel and equipment. Co-ordinates activities between shifts and administers District policies. Supervises work assignments of fire personnel, directs the frequent inspection of equipment and apparatus to assure proper functioning. Wage includes base, education, EMT and Paramedic incentives. (3 - FTE's) .		389,000		
285,583	227,593	670,000	Lieutenant: Responds to emergencies and calls for assistance as an officer, supervising the performance and safety of assigned firefighting personnel and determines the necessity for additional resources at the scene of an emergency incident; directs firefighting and emergency operations until relieved by a superior officer. Wage includes base, education, EMT and paramedic incentives. (6 - FTE's) .		710,000		
1,447,356	1,402,586	1,932,500	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. (18 - DR FF FTE's, 5/4 Apprentice FTE's, and 2 - WL FF FTE's) .		2,139,995		
161,426	86,332	139,500	Single Role EMS: This position responds to calls for basic and advanced life support emergency medical services. (1 - SREMS FTE's) .		75,900		
3,086,936	2,891,603	3,949,167	TOTAL PERSONNEL WAGES		4,197,975	0	0



2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	Programs and Benefits	2026-2027 Proposed
13,307	17,936	20,750	Volunteer Program/Employee Recognition: Covers costs associated with the annual awards banquet, Christmas party, summer picnic, 501(c)(3) non-profit status for Ft. Dalles Fire Fund, Project ELFF, and other program support.	18,500
270	0	0	Volunteer Reimbursement: Covers the costs associated with reimbursement of volunteer/student volunteer members for their participation in shiftwork, callback, transfers, standby, and incident response.	0
30,172	39,949	40,960	Uniforms: Uniforms, badges, boots, name tags for District staff and Volunteers.	38,473
56,563	55,604	74,068	Holiday: Per Union contract, accrued holiday time used or taken in cash.	55,000
101,916	300,322	96,075	Overtime - Sick: Overtime paid to career staff called in to work for sick employees when number of on-duty personnel drops below minimum manning standards.	50,750
66,266	54,442	57,676	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.	46,724
139,607	120,007	70,000	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.	100,000
18,302	141	33,640	Overtime - Technical Rescue: Training overtime for Technical Rescue. More training planned for this year.	43,400
49,285	41,363	74,191	Overtime - Training: Overtime paid to career personnel for required training.	98,380
61,206	50,571	50,000	Overtime - Other: Fire pre-planning, Safety Committee, Shift Officer's meeting, Apparatus Committee, Staff meetings and District projects, Backfill of personnel to maintain minimum staffing.	58,000
29,386	12,699	14,000	Ambulance Stand-By : Implemented 2007-2008 Budget Year to enable District to staff more Portland Transfers, removed in Collective Bargaining Agreement 2025-29 for efficiency.	0
83,573	64,533	80,450	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 overtime compensation for all hours over 204 in a 27 day period.	85,461
719,524	729,586	743,082	Retirement: PERS Participation. District discontinue of payment of Employee 6% IAP portion for Public Safety personnel with trade off for pay increase in wages for FY 25/26. Administrative personnel remained status quo without in kind change.	903,662
56,594	54,426	136,164	PEHP (Retiree Medical Savings Account): Per Union contract, District contributes 5% of base pay plus incentives for each employee for the purpose of purchasing post employment health insurance. (increase to from 2% to 5% and reduce defined contribution in kind)	147,777
87,994	126,500	122,000	Workers Compensation: Premium includes coverage for career staff, administration, volunteers and board members.	215,000
11,963	16,612	21,088	Life Insurance: Term, life and dependent life insurance for career staff, administration and volunteers as required by law and union contract.	18,893
621,050	590,033	858,451	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.	1,042,737
28,069	25,971	48,480	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.	49,480
20,878	19,561	33,200	Long Term Disability: Group long term disability insurance covering all full-time paid staff.	31,700
52,113	49,458	66,523	Medicare: 1.45% of total wages, including overtime, as required by law.	72,447
175,716	148,985	118,659	Defined Contribution: Contractual District contributions for line staff and new hires while they serve required PERS waiting period. Also includes contributions paid by the District for Administrative personnel.	142,254
7,525	10,248	10,000	Payroll Expenses: Social Security 6.2% for Temporary Employees.	9,500
0	0	0	Unemployment Expense	0
5,718	5,246	0	Vacation: Costs associated with use of vacation accrual, retirement cash-out or VEBA contribution.	26,725
0	0	0	Funeral Leave	0
13,764	13,210	17,998	Sick Leave Used: Costs associated with retirement cashout or VEBA contribution.	0
			PLO: Costs associated with Paid Leave Oregon (.04% of payroll).	16,793
2,450,761	2,547,403	2,787,455	TOTAL PROGRAMS & BENEFITS	3,271,656
5,537,697	5,439,006	6,736,622	TOTAL PERSONAL SERVICES	7,469,631



MATERIALS AND SERVICES

General Fund Materials and Services		2026-27 Proposed	
2023-24 Actual	2024-25 Actual	2025-26 Adopted	Description
90,225	97,009	115,000	General Insurance: Buildings, apparatus, business personal property and liability. Excess liability coverage of \$10,000,000. Public officials bond.
5,759	5,232	6500	Advertising, Publications: Fire District Program Marketing, Project ELFF, budget and other public notices.
44,834	39,514	55,925	Dues, Subscriptions: Annual subscriptions for Fire, EMS, Occupational Health related publications and computer applications. Yearly membership fees for Special Districts, National Fire Protection Association (NFPA), Oregon Fire Chiefs Association (OFCA), Oregon Fire District Directors Association (OFDDA), Oregon State Amb. Assn. (OSAA), IAFC and IAAL, technology app. fees, and other related association dues.
0	3,920	0	Elections: Certification of Board Member Election - 4 positions up for election.
24,231	36,684	55,640	Office Expense: Paper and pre-printed forms (letterhead, envelopes, time sheets, purchase orders, etc.). General office supplies for all District activities and software updates.
1,623	330	2,608	Office Equipment Maintenance: Copier maintenance agreement.
830	537	810	Office Equipment Lease : Lease / Stamp Printer
2,704	1,388	2,500	Bank Charges: Local Government Investment Pool (LGIP) ,Online Banking, ACH , eBay / PayPal Fees as well as other associated fees.
3,148	3,210	4,000	Janitorial Supplies: General cleaning supplies and paper products for both stations.
2,102	1,606	2,600	Residence Supplies: Small Kitchen appliances / utensils - both Stations.
62,323	54,129	65,000	Gas and Diesel: For all Fire and EMS apparatus and equipment.
17,583	13,858	15,700	Tires and Batteries: Apparatus tires and batteries replacement as needed.



		General Fund Materials and Services Continued		2026-27 Proposed
2023-24 Actual	2024-25 Actual	2025-26 Adopted	Description	
52,695	47,847	45,000	Equipment Maintenance: Medic and fire apparatus parts, repair and general maintenance. Station generator annual maintenance.	76,000
3,505	4,567	9,915	Communication Repair: Radio batteries, parts and labor costs for repair and maintenance of all portable radios and pagers.	24,497
1,947	2,668	3,450	Small Equipment Maintenance, Shop Supplies: Repair, maintenance and replacement of small equipment. General shop supplies (cleaning fluids, shop rags, hardware).	1,950
5,602	6,024	10,980	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.	8,450
6,346	5,125	11,272	EMS Equipment Maintenance: Covers maintenance agreement for LifePaks, Zolls, and battery support systems (reducing repair and upgrade costs), BioMedic equipment checks. Stryker cot annual maintenance and EMS equipment repairs. Meets Federal and State testing requirements for patient care equipment used in monitoring and patient resuscitation.	11,272
6,262	6,155	11,375	Equipment Testing: Annual testing and calibration req. (per manufacturer, ISO, NFPA, and OSHA) of the following equipment: Aerial ladder, waterway and waterway pressure, ground ladders, MSA monitors, portacount, pump testing, Posichack 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.	11,675
169,997	209,769	193,500	Ambulance Billing Expense: Billing services fees. GEMT FFS/CCO reimbursement program contract reports, payments, and fees.	184,500
21,830	29,465	29,740	Audit, Budget: Annual audit services, preparation of financial statements, and state audit filing fee.	32,300
18,243	32,430	56,500	Legal Services: Contract review, legal advice and research, Board meetings, legal defense, contract bargaining, review and interpretation, dispute res., mediation, arbitration, document/policy review.	56,500
179,374	147,416	181,051	Professional Services: Wasco County GIS, computer network IT, ERS/ESO contract fee, web domain, website hosting, financial services contract, examinations/backgrounds, costs of upgrading and integrating existing technology to the new computer aided dispatching system, and other professional services.	188,109
3,017	2,662	4,000	Water: Station 1, Station 2.	3,250
12,324	13,335	16,000	Natural Gas: Station 1, Station 2 and storage building.	16,000
12,494	15,428	16,100	Electricity: Station 1, Station 2 and storage building.	16,100
19,837	21,357	22,512	Telephone: Local and long distance service, Gorge Networks, FirstNet lines, Net Motion VPN, US Cellular cell phone service; both stations.	28,788
3,399	3,399	3,700	Sewer: Station 1, Station 2.	3,700



General Fund Materials and Services Continued				
2023-24 Actual	2024-25 Actual	2025-26 Adopted	Description	2026-27 Proposed
6,682	7,298	6,780	Garbage: EMS hazardous waste removal and bi-monthly garbage service for both stations as well as call for service dumpsters	6,644
6,281	0	880	EMS Training Supplies: Target Solutions Online Training, maintenance training, CPR Cards as well as other associated supplies.	400
4,822	3,928	1,775	EMS Dues: Ambulance and ambulance service licenses, CLEA lab license, EMT, AEMT, Intermediate and Paramedic recertification fees as necessary.	6,535
12,500	24,500	24,500	Physician Advisor: Annual contract with Oregon certified physician who serves as supervising physician for the ambulance service. The District operates under physician's medical license as required by law.	24,500
9,639	7,119	7,000	Ambulance Expense - Transport: Meal costs for District EMS staff transporting patients to Portland hospitals.	7,000
89,290	80,842	73,000	Ambulance Expendable Supplies: Disposable items, medications and supplies used in patient care.	85,000
8,287	4,242	2,525	Ambulance Non Expendable Supplies: Cot batteries, Airway bags, med boxes, trauma bags, and other non-expendable supplies.	2,500
541	297	1,500	Hazardous Materials: Absorbent and cache supplies	2,885
11,458	10,504	14,200	Firefighting Supplies - Tools / Equip. Wildland hose, wildland hand tools, hose supplies, firefighting supplies, Class A & AFFF foam, Apprentice FF equipment, etc. This line includes the costs of adding 4 apprentices.	39,920
25,721	15,296	26,614	Firefighting Supplies - PPE Wildland equipment - helmets, helmet shrouds, goggles, gloves, boots, clothing, headlamps, fire shelters, radio harnesses, nozzles, mitigation tools, hand tools, appliances, digital weather equipment, chainsaw chain, etc.. Structural equipment - protective hoods, turnout boots, spanner wrenches, flashlights, turnout bags, structural helmets, saw blades, halyard rope, power tool batteries, etc. This line includes the costs of adding 4 apprentices.	50,420
12,952	11,817	14,940	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.	15,305
8,870	15,635	27,150	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.	21,200
10,587	4,322	12,275	Fire Training Supplies: Instructional programs, manuals and supplies to provide District personnel with current information and training materials to meet state and federal certification and safety requirements and support the Fire District training programs. Lumber, liquid smoke, hardware, propane tank rental, fuel and other miscellaneous supplies for training props.	10,775
14,788	35,492	239,000	Fire Suppression & Mitigation Expense: Meal and fluid costs for employees and partners engaged in active fire suppression.	9,000



General Fund Materials and Services Continued				
				2026-27 Proposed
	2024-25 Actual	2025-26 Adopted	Description	
2,547	1,687	6,900	Fire Board Meals and Lodging: Oregon Fire District Directors Association (OFDDA) annual conference, Special Districts conference and Board of Directors special meetings.	7,420
790	1,375	2,800	Fire Board Conference: Registrations costs for annual OFDDA and Special Districts conference.	2,800
2,800	64,924	34,000	EMS Scholarships: EMS course costs associated with college costs, training, and licensing of District members to the Paramedic, EMT Intermediate and EMT Advanced levels.	34,000
1,406	725	9,000	Voluntary Training - Bargaining Unit: Training, skills development and continuing education for District career staff. Includes tuition, transportation, meals and lodging.	9,000
66,580	44,578	42,780	General Training - All : Refreshments for training, staff conferences/training meetings, lodging, officer level training, course instructors, DP/SST fingerprints, SCBA tech. training, Zoll training, FF apprentice college tuition and supplies, other assigned or approved training. .	53,803
3,257	5,457	8,800	Voluntary Training - Administration: Training and continuing education for District administration over and above required training. Includes tuition, transportation, meals, lodging.	8,800
33,080		0	Volunteers Training: No appropriated funds.	
9,828	23,495	30,401	Building Maintenance: Floors and carpet cleaning, general repair and maintenance for Station 1 and Station 2.	26,251
7,702	7,381	7,175	Building Maintenance Agreements: Elevator, fire alarm and fire sprinkler maintenance contracts and testing. Elevator monitor agreement and inspections.	11,037
3,320	3,289	3,800	Grounds Maintenance: Landscape maintenance for Station 1 and Station 2. This facilitates a Firewise style landscape project for the fire stations to include in as a community education project. Also, includes, pruning, weed control, plant replacement where needed, parking lot (asphalt) cleaning, sprinkler system repairs, yard debris dump fees and snow removal as needed.	9,200
1,163	1,141	2,008	Postage and Shipping: Postage and postal meter lease. Delivery charges in-bound and out-bound.	2,008
4,407	4,405	6,300	Miscellaneous Expense: Remembrances, get well, congratulations, thank you (cards, flowers, plants, etc.), shift calendars, meals and snacks for meetings, business cards, costs not related to a specific line.	6,300
57,168	62,815	96,500	911 Services: Annual Wasco County Communications Agency (WCCA) contract. Also includes licensing fees for Emergency Medical Dispatching.	121,500
504	350	3,000	Training Prop Maintenance: General repair and maintenance costs. Parts, supplies, tool, tower parts.	3,000
1,189,201	1,247,979	1,646,981	TOTAL MATERIALS & SERVICES	1,624,958



SPECIAL FUNDS SUMMARY

SPECIAL FUNDS SUMMARY				
2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	Debt Service Fund	2026-2027 Proposed
84,043	118,683	120,983	Beginning Fund Balance	137,657
11,965	13,328	6,300	Prior Year Taxes	6,300
11,710	11,337	3,000	Interest Earned	5,000
310,528	297,868	308,700	Current Year Taxes	330,568
79,562	73,649	67,402	Interest Expense	60,570
220,000	235,000	255,000	Bond Principal Payments	270,000
0	0	500	Other Financing Expense: Bond Refinancing /Admin Expense	500
0			Prior Period Adjustment	
118,683	132,567	116,081	Ending Fund Balance	148,455

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	FireMed Fund	2026-2027 Proposed
73,840	57,584	93,714	Beginning Fund Balance	71,761
2579	4121	1500	Interest Earned	2500
0		0	Transfer from Other Funds	
40,348	50,704	41,000	FireMed Fees - Memberships	41,000
0			FireMed Other Revenue: Marketing agreement with LifeFlight	
5,000	5,000	5,000	Transfers Out: Transferred to General Fund	0
0	6,678	8,000	Materials and Services: Qtrly Licensing Fee, and Payments to Outside Agencies	8,000
54,182	0	123,214	Planned Capital Outlay Purchases: Addition of Mechanical CPR device Ladder Truck Crew (\$20,500), and other appropriations for replacement of replacement of equipment in lieu of service contract (\$86,761)	107,261
57,584	100,731	0	Ending Fund Balance	0

2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted	Stacker Butte Fund	2026-2027 Proposed
47,539	52,238	54,554	Beginning Fund Balance	63,250
2325	2642	1000	Interest Earned	1000
3,289	4,614	12,000	SB Consortium Utilities Reimbursement	12,000
2,350	2,350	2,800	Transfer from General Fund	2,800
18,496	25,733	32,330	Sub-lease and Rental Fees: USFS , Gorge Networks, ODOT, WSDOT, Klickitat County	32,330
21,760	26,344	34,265	Materials and Services: Lease Agreement, Utilities and Maintenance	34,763
0		68,419	Planned Capital Outlay Purchases: Building and Site Improvements (\$8,000), Battery Backup System Replacement - ODOT Partnership (\$30,000). Other appropriations (\$38,617)	76,617
0			Prior Period Adjustment	
52,238	61,233	0	Ending Fund Balance	0



RESERVE FUNDS SUMMARY

2023-2024 Actual	2024-25 Actual	2025-26 Adopted	RESERVE FUNDS SUMMARY	2026-2027 Proposed
			Apparatus Equipment Reserve Fund	
472,833	866,776	1,139,766	Beginning Fund Balance	949,458
24,261	36,472	8,500	Interest Earned	8,500
419,000	446,000	446,000	Transferred from Other Funds	200,000
21,550		0	Sale of Equipment :	
0		0	FEMA Grant Proceeds	
70,869	199,789	1,594,266	Planned Capital Outlay Purchases: 1- ambulances (Total \$390,000). Other Appropriations: For use in the case of a major unforeseen emergency replacement or repairs (\$767,958).	1,157,958
866,776	1,149,459	0	Ending Fund Balance	0

Chart of 15 Year Equipment (Apparatus) Fund Projection

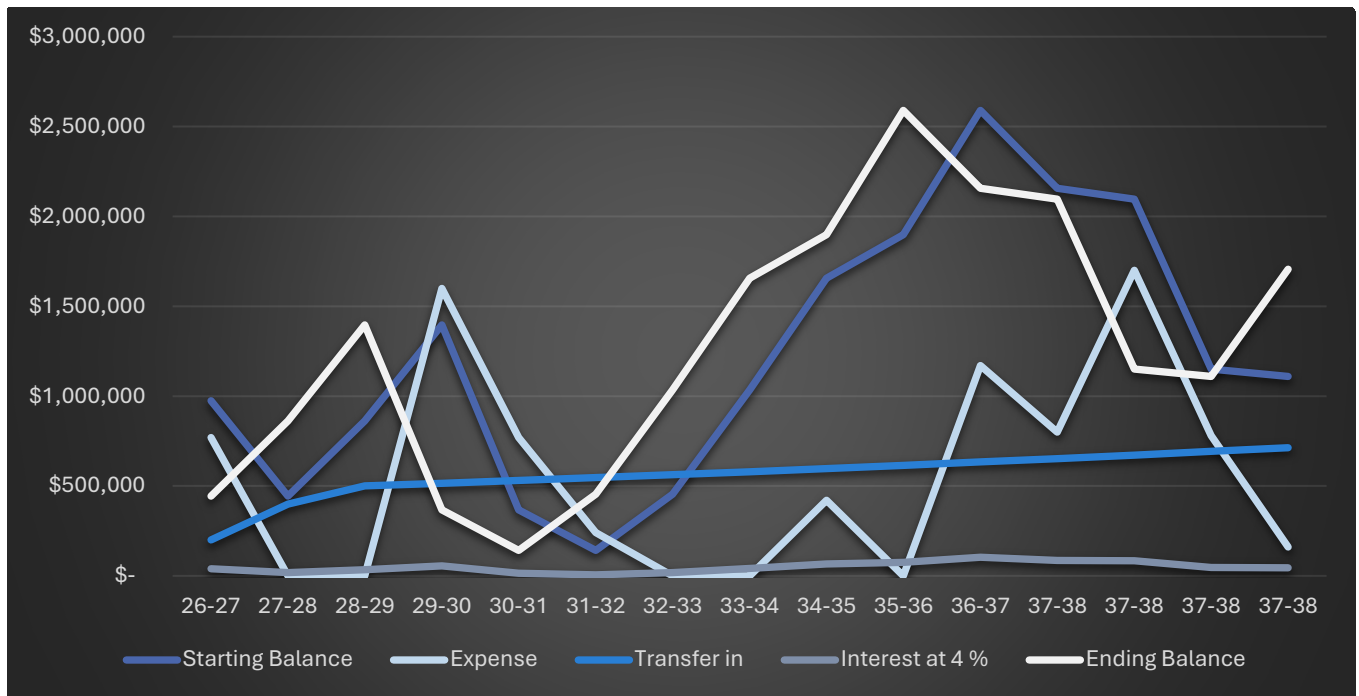


Figure 8 Equipment (Apparatus) Fund 15 Year Projection



2023-2024 Actual	2024-25 Actual	2025-26 Adopted	Building Reserve Fund	2026-2027 Proposed
304,288	300,599	290,699	Beginning Fund Balance	335,954
13,961	13,281	8,500	Interest Earned	8,500
0		0	Enterprise Zone Fee Revenue	
0		0	Grant / Other Revenue: Lease fees for radio site	98,000
42,500	40,000	40,000	Transferred from Other Funds	67,700
			Loan Proceeds: Loan from private or government agency for purchase of Stacker Butte Site	1,200,000
			Materials and Services:	3,000
			Debt Service Principle Payment Stacker Butte:	49,000
			Debt Service Interest Payment Stacker Butte:	76,700
60,150	46,426	339,199	Planned Capital Outlay Purchases: Station 1 Security upgrade with Gates, fencing and exterior cameras. Also includes some, replacement of end of life workout equipment (\$142,000). Planned purchase of Stacker Butte Radio Site (\$1,200,000). Other Appropriations: For use in the case of a major unforeseen emergency replacement or repairs. (\$239,454).	1,581,454
300,599	307,454	0	Ending Fund Balance	0

Chart of 15 Year Building Fund Projection

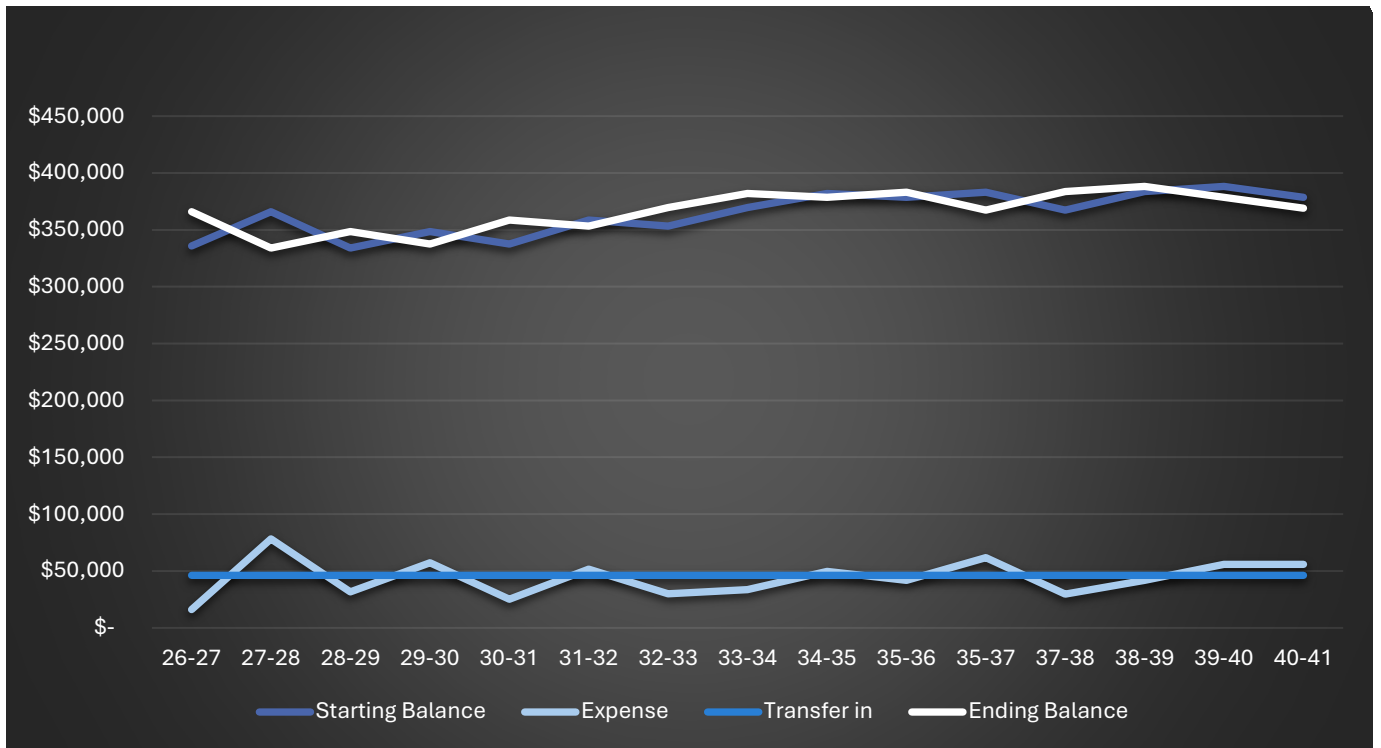


Figure 9 Building Fund 15 Year Projection (Not including Stacker Butte Property)



Chart of 20 Year Building Fund Stacker Butte Property Purchase

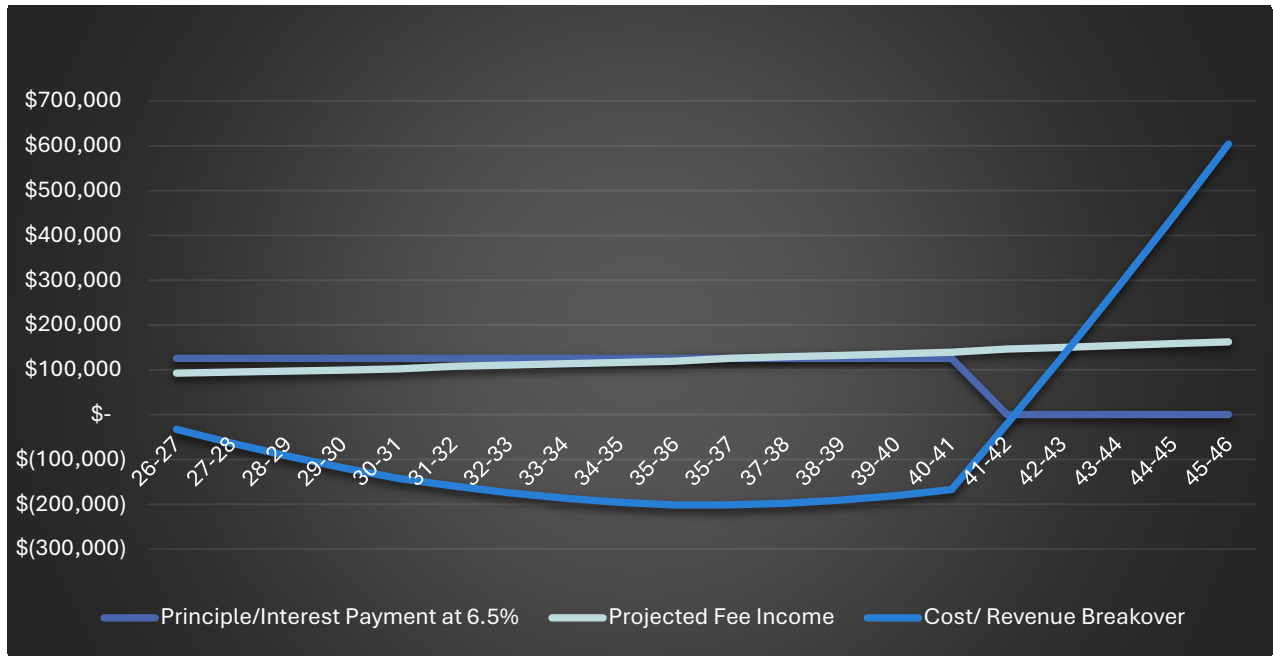


Figure 10b Building Fund 20 Year Stacker Butte Property Purchase Breakover



Chart of 15 Year Training Fund Projection

2023-2024 Actual	2024-25 Actual	2025-26 Adopted	Training Reserve Fund	2026-2027 Proposed
137,962	144,245	132,949	Beginning Fund Balance	113,249
7,644	7,975	4,000	Interest Earned	4,000
35,100	6,450	43,000	Training Reserve Income - Classes	10,000
56,000	56,000	56,000	Training Reserve Other Income	56,000
0	5,000	0	Transferred from Other Funds	
0	1,681	118,449	Planned Capital Outlay Purchases: Training room chair replacement (\$8,000). Other Appropriations: For use in the case of a major unforeseen emergency replacement or repairs. (\$54,154).	62,154
33,109	7,355	58,000	Training Reserve Materials and Services: Contracted instructors for training hosted at Fire District, training prop parts and repairs, training conference materials, training ground street line painting, truck chauffer course.	60,000
52,871	53,933	55,100	Training Tower Loan Principal	56,125
6,481	5,450	4,400	Training Tower Loan Interest	4,970
144,245	151,251	0	Ending Fund Balance	0

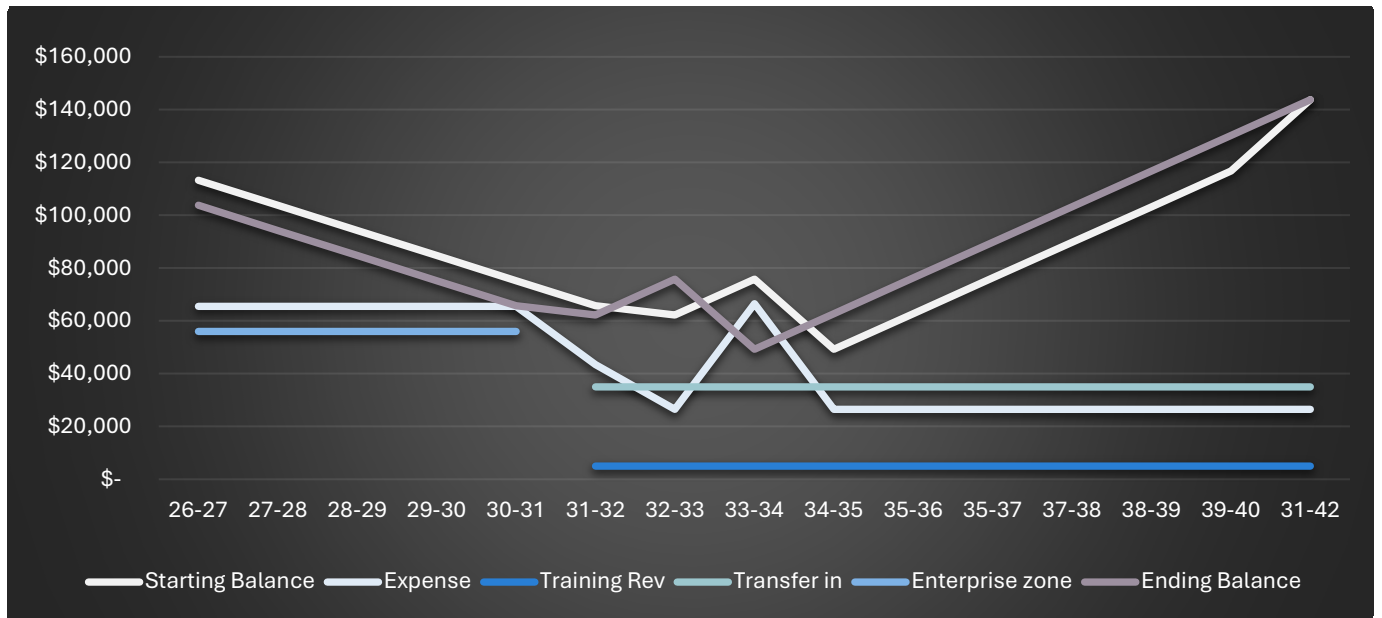


Figure 11 Training Fund 15 Year Projection



Chart of 15 Year Technical Rescue Fund Projection

2023-2024 Actual	2024-25 Actual	2025-26 Adopted	Technical Rescue Reserve Fund	2026-2027 Proposed
61,652	54,818	50,818	Beginning Fund Balance	49,880
2,849	2,579	1,000	Interest Earned	
0		0	Grant / Other Revenue	1,000
0	4,000	4,000	Transferred from Other Funds	4,000
3,191	9,717	16,734	Materials and Services: Harnesses, anchor straps, pulleys, rope bags, helmets, as needed and PPE.	6,090
6,493		39,084	Planned Capital Outlay Purchases : Urban Search and Rescue equipment (\$35,000). Other Appropriations: For use in the case of a major unforeseen emergency replacement or repairs. (\$13,790).	48,790
54,818	51,680	0	Ending Fund Balance	0

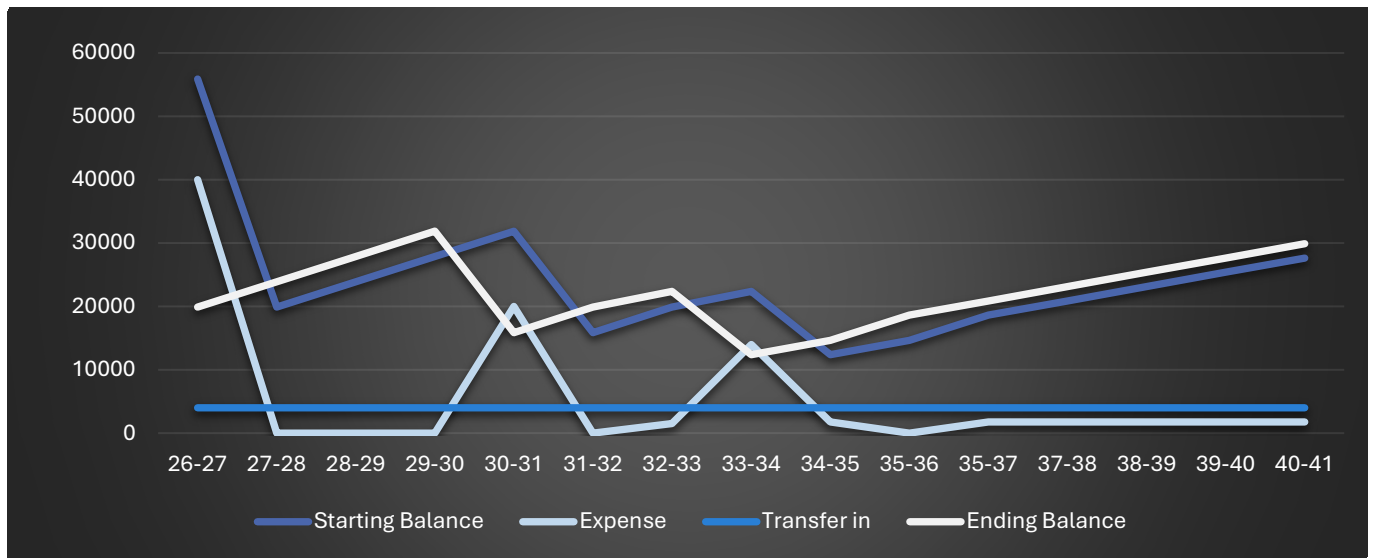


Figure 12 Technical Rescue Fund 15 Year Projection



Chart of 15 Year Firefighting Equipment Fund Projection

2023-2024 Actual	2024-25 Actual	2025-26 Adopted	Firefighting Equipment Reserve Fund	2026-2027 Proposed
350,115	360,245	372,000	Beginning Fund Balance	291,154
15,430	16,087	8,500	Interest Earned	8,500
57,000	61,000	61,000	Transferred from Other Funds	170,000
62,301	113,176	391,500	Planned Capital Outlay Purchases: Structural turnouts, CAD Equipment Project, Radios, and UAS Drone end of life replacement (\$86,958). Other Appropriations: For use in the case of a major unforeseen emergency replacement or repairs. (\$332,696).	419,654
0	0	50,000	FF Equipment/Suppression Expense - MS: Contractor Expenses	50,000
360,245	324,156	0	Ending Fund Balance	0

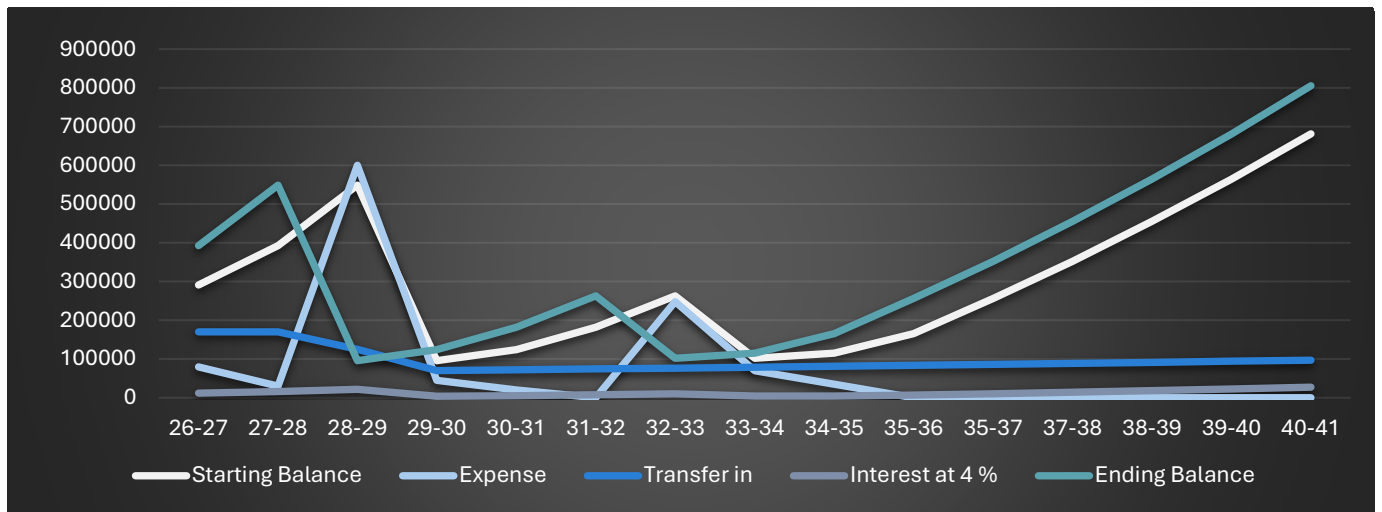


Figure 13 Firefighting Equipment Fund 15 Year Projection

2023-2024 Actual	2024-25 Actual	2025-26 Adopted	Retirement Liability Fund	2026-2027 Proposed
117,096	133,464	55,154	Beginning Fund Balance	68,751
5,767	6,187	3,000	Interest Earned	3,000
40,600	70,000	0	Transferred from Other Funds	
0	142,900	0	Retirement Expense Appropriation	
30,000		0	Transfer to GF : No expected retirements in FY 2026-27.	
133,464	66,751	58,154	Ending Fund Balance	71,751



APPENDIX A- GENERAL FUND LB FORMS

GENERAL FUND LB FORMS

FORM											
LB-20				RESOURCES							
				General Fund							
				(Fund)		Mid-Columbia Fire and Rescue					
						(Name of Municipal Corporation)					
		Historical Data						Budget for Next Year 2026-2027			
		Actual		Adopted Budget		RESOURCE DESCRIPTION		Proposed By		Adopted By	
		Second Preceding	First Preceding	This Year				Budget Officer		Governing Body	
		Year 2023-24	Year 2024-25	Year 2025-26				Budget Committee			
1	\$	4,763,408	\$ 4,454,656	\$	3,632,525	1	Available cash on hand* (cash basis) or	\$	3,281,031		1
2						2	Net working capital (accrual basis)				2
3	\$	154,939	\$ 181,836	\$	130,000	3	Previously levied taxes estimated to be received	\$	130,000		3
4	\$	248,925	\$ 214,498	\$	120,000	4	Interest	\$	120,000		4
5	\$	35,000	\$ 35,000	\$	-	5	Grant	\$	1,250,000		5
6	\$	188,593	\$ 69,821	\$	139,000	6	Micellaneous Income	\$	470,460		6
7	\$	1,687,226	\$ 1,791,362	\$	1,700,000	7	Ambulance Service Income	\$	1,507,600		7
8	\$	403,876	\$ 320,567	\$	500,200	8	Ambulance Revenue GEMT	\$	755,000		8
9	\$	-		\$	10,000	9	Fire Protection Agreements	\$	10,000		9
10					-	10	Sale of Surplus Property	\$	-		10
11	\$	5,000	\$ 5,000	\$	5,000	11	Transfer from Fire Med	\$	-		11
12	\$	30,000	\$ 142,900	\$	-	12	Transfer from Retirement Liability	\$	-		12
13						13					13
14						14					14
15						15					15
16						16					16
17						17					17
18						18					18
19						19					19
20						20					20
21						21					21
22						22					22
23						23					23
24						24					24
25						25					25
26						26					26
27						27					27
28						28					28
29	\$	7,516,967	\$ 7,215,640	\$	6,236,725	29	Total resources, except taxes to be levied	\$	7,524,091	\$ -	\$ -
30					4,360,000	30	Taxes estimated to be received	\$	4,674,000		
31	\$	4,349,046	\$ 4,097,550			31	Taxes collected in year levied				
32	\$	11,866,013	\$ 11,313,190	\$	10,596,725	32	TOTAL RESOURCES	\$	12,198,091	\$ -	\$ -

Figure 14 General Fund LB 20 Revenue



FORM			DETAILED REQUIREMENTS							
LB-31			General Fund							
			(Name of Fund)							
Historical Data			REQUIREMENTS FOR: Public Safety			Budget for Next Year 2026-2027				
Actual		Adopted Budget				Proposed by	Approved by	Adopted by		
Second Preceding	First Preceding	This Year	Budget Officer	Budget Committee	Governing Body					
Year 2023 - 24	Year 2024 - 25	Year 2025 - 26								
1			1	Object Classification	Detail				1	
2	344,565	297,027	374,000	2	Personnel Services	Captain (3-FTE)	389,000		2	
3	285,583	227,593	670,000	3	Personnel Services	Lieutenant (6-FTE)	710,000		3	
4	1,447,356	1,402,586	1,932,500	4	Personnel Services	Firefighter(22-FTE + 2 FTE Wildland)	2,139,995		4	
5	161,426	86,332	139,500	5	Personnel Services	Single Role EMS (1- FTE)	75,900		5	
6	13,307	17,936	20,750	6	Personnel Services	Volunteer Program (employee Recog)	18,500		6	
7	270			7	Personnel Services	Volunteer Reimbursement	-		7	
8				8	Personnel Services	Cadet Program	-		8	
9	25,578	33,625	33,558	9	Personnel Services	Uniforms	34,391		9	
10	56,563	55,604	74,068	10	Personnel Services	Holiday	55,000		10	
11	101,916	300,322	96,075	11	Personnel Services	Overtime-Sick	50,750		11	
12	66,266	54,442	57,676	12	Personnel Services	Overtime-Fire	46,724		12	
13	139,607	120,007	70,000	13	Personnel Services	Overtime-Ambulance	100,000		13	
14	18,302	141	33,640	14	Personnel Services	Overtime-Technical Rescue	43,400		14	
15	49,285	41,363	74,191	15	Personnel Services	Overtime-Training	98,380		15	
16	61,206	50,571	50,000	16	Personnel Services	Overtime-Other	58,000		16	
17	29,386	12,699	14,000	17	Personnel Services	Ambulance Stand-By	-		17	
18	10,930	11,044	14,665	18	Personnel Services	PLO	13,260		18	
19	83,573	64,533	80,450	19	Personnel Services	Overtime-FLSA	85,461		19	
20	531,933	555,195	561,580	20	Personnel Services	Retirement	696,467		20	
21	86,484	124,258	117,000	21	Personnel Services	Workers Compensation	210,000		21	
22	10,767	14,120	17,788	22	Personnel Services	Life Insurance	17,393		22	
23	478,484	487,791	698,367	23	Personnel Services	Health Insurance	890,637		23	
24	24,397	23,835	43,980	24	Personnel Services	Occupational Healthcare	43,980		24	
25	16,708	15,755	26,200	25	Personnel Services	Long Term Disability	24,700		25	
26	41,116	41,356	54,025	26	Personnel Services	Medicare	59,200		26	
27	128,977	107,902	77,000	27	Personnel Services	Defined Contribution	98,100		27	
28	40,343	38,352	119,500	28	Personnel Services	PEHP Plan	130,115		28	
29	5,718	5,246		29	Personnel Services	Funeral Leave	-		29	
30		-		30	Personnel Services	Sick Leave Used	-		30	
31		-		31	Personnel Services	Vacation	26,725		31	
32	7,525	10,248	10,000	32	Personnel Services	Social Security-Payroll Expenses	9,500		32	
33			-	33	Personnel Services	Unemployment			33	
34				34	Total Full Time Equivalent (FTE)* : 33				34	
35				35	Ending balance (prior years)				35	
36				36	UNAPPROPRIATED ENDING FUND BALANCE				36	
37	4,267,570	4,199,884	5,460,513	37	TOTAL REQUIREMENTS : Public Safety				37	
					Personnel Services			6,125,578	-	-

Figure 17 General Fund Public Safety LB 31 Personnel Services Detail



FORM		DETAILED REQUIREMENTS							
LB-31		General Fund							
		(Name of Fund)							
Historical Data				REQUIREMENTS FOR:		Budget for Next Year 2026 - 27			
Actual				Administration					
Second Preceding	First Preceding	Adopted Budget		Object Classification	Detail	Proposed by	Approved by	Adopted by	
Year 2023 - 24	Year 2024 - 25	This Year				Budget Officer	Budget Committee	Governing Body	
		Year 2025-26							
1				1					1
2	165,942	170,474	175,776	2	Personnel Services	Fire Chief	183,010		2
3	153,437	66,813	-	3	Personnel Services	Assistant Fire Chief	-		3
4	134,679	463,967	461,165	4	Personnel Services	3 Division Chief (All at DC Rank in 24-25)	492,715		4
5	150,514		-	5	Personnel Services	Division Chief: Prevention / Pub. Ed	-		5
6	150,186		-	6	Personnel Services	Division Chief: Training	-		6
7	63,626	69,814	72,882	7	Personnel Services	Office Manager / Admin Clerk	79,676		7
8		-	123,344	8	Personnel Services	Finance/ HR/ Buisness	127,679		8
9	4,594	6,324	7,402	9	Personnel Services	Uniforms	4,082		9
10		-	-	10	Personnel Services	Sick Leave Redemption	-		10
11	187,591	174,391	181,502	11	Personnel Services	Retirement	207,195		11
12	1,510	2,242	5,000	12	Personnel Services	Workers Compensation	5,000		12
13	1,196	2,492	3,300	13	Personnel Services	Life Insurance	1,500		13
14	142,566	102,242	160,084	14	Personnel Services	Health Insurance	152,100		14
15	3,672	2,136	4,500	15	Personnel Services	Occupational Healthcare	5,500		15
16	4,170	3,806	7,000	16	Personnel Services	Long Term Disability	7,000		16
17	-	-	-	17	Personnel Services	Unemployment	-		17
18	10,997	8,102	12,498	18	Personnel Services	Medicare	13,247		18
19	46,739	41,083	41,659	19	Personnel Services	Defined Contribution	44,154		19
20	-	-	-	20	Personnel Services	Social Security	-		20
21	16,251	16,074	16,664	21	Personnel Services	PEHP Plan	17,662		21
22	29,622	78,597	0	22	Personnel Services	Vacation Payout	0		22
23	0	28400	0	23	Personnel Services	Sick Leave Payout	0		23
24	2834	2166	3333	24	Personnel Services	PLO	3533		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	1,270,128	1,239,124	1,276,109	33		TOTAL REQUIREMENTS : Admin	1,344,053	-	33

Figure 18 General Fund Admin. LB 31 Personnel Services Detail



FORM				DETAILED REQUIREMENTS				
LB-31				General Fund				
				(Name of Fund)				
Historical Data			REQUIREMENTS FOR:			Budget for Next Year 2026 - 27		
Actual			Public Safety					
Second Preceding Year 2023 - 24	First Preceding Year 2024-25	Adopted Budget This Year Year 2025-26				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
1			1	Object Classification	Detail			1
2	90,225	97,009	115,000	2	Materials & Services: General Insurance	120,960		2
3	5,759	5,232	6,500	3	Materials & Services: Advertising, Publications	3,750		3
4	44,834	39,514	55,925	4	Materials & Services: Dues, Subscriptions	52,540		4
5	-	3,920	-	5	Materials & Services: Elections	8,000		5
6	24,231	36,684	55,640	6	Materials & Services: Office Expense	92,796		6
7	1,623	330	2,608	7	Materials & Services: Office Equipment Maintenance	2,608		7
8	830	537	810	8	Materials & Services: Office Equipment Lease	810		8
9	2,704	1,388	2,500	9	Materials & Services: Bank Charges	2,500		9
10	3,148	3,210	4,000	10	Materials & Services: Janitorial Supplies	4,500		10
11	2,102	1,606	2,600	11	Materials & Services: Residence Supplies	2,600		11
12	62,323	54,129	65,000	12	Materials & Services: Gas and Diesel	75,000		12
13	17,583	13,858	15,700	13	Materials & Services: Tires, Batteries	18,600		13
14	52,695	47,847	45,000	14	Materials & Services: Equipment Maintenance	76,000		14
15	3,505	4,567	9,915	15	Materials & Services: Communication Repair	24,497		15
16	1,947	2,668	3,450	16	Materials & Services: Small Equip Maintenance, Shop Supplies	1,950		16
17	5,602	6,024	10,980	17	Materials & Services: Fire Equipment Maintenance	8,450		17
18	6,346	5,125	11,272	18	Materials & Services: EMS Equipment Maintenance	11,272		18
19	6,262	6,155	11,375	19	Materials & Services: Equipment Testing	11,675		19
20	169,997	209,769	193,500	20	Materials & Services: Ambulance Billing Expense	184,500		20
21	21,830	29,465	29,740	21	Materials & Services: Audit	32,300		21
22	18,243	32,430	56,500	22	Materials & Services: Legal Services	56,500		22
23	179,374	147,416	181,051	23	Materials & Services: Professional Services	188,109		23
24	3,017	2,662	4,000	24	Materials & Services: Water	3,250		24
25	12,324	13,335	16,000	25	Materials & Services: Natural Gas	16,000		25
26	12,494	15,428	16,100	26	Materials & Services: Electricity	16,100		26
27	19,837	21,357	22,512	27	Materials & Services: Telephone	28,788		27
28	3,399	3,399	3,700	28	Materials & Services: Sewer	3,700		28
29	6,682	7,298	6,780	29	Materials & Services: Garbage	6,644		29
30	-	-	-	30	Materials & Services: Laundry			30
31	6,281	-	880	31	Materials & Services: EMS Training Supplies	400		31
32	4,822	3,928	1,775	32	Materials & Services: EMS Dues	6,535		32
33				33				33
34				34	Ending balance (prior years)			34
35				35	UNAPPROPRIATED ENDING FUND BALANCE			35
36	790,019	816,290	950,813	36	TOTAL REQUIREMENTS : This Page	1,061,334	-	-



FORM				DETAILED REQUIREMENTS					
LB-31									
				General Fund					
				(Name of Fund)					
Historical Data			REQUIREMENTS FOR:			Budget for Next Year 2026 - 27			
Actual			Public Safety						
Second Preceding	First Preceding	Adopted Budget				Proposed by	Approved by	Adopted by	
Year 2023- 24	Year 2024- 25	This Year				Budget Officer	Budget Committee	Governing Body	
Year 2025 - 26									
1	2	3	1	Object Classification	Detail				
	12,500	24,500	24,500	2	Materials & Services	Physician Advisor	24,500		
	9,639	7,119	7,000	3	Materials & Services	Ambulance Expense - Transport	7,000		
	89,290	80,842	73,000	4	Materials & Services	Ambulance Expendable Supplies	85,000		
	8,287	4,242	2,525	5	Materials & Services	Ambulance Non Expendable Supplies	2,500		
	541	297	1,500	6	Materials & Services	Hazardous Materials	2,885		
	11,458	10,504	14,200	7	Materials & Services	Firefighting Supplies - Tools / Equip.	39,920		
	25,721	15,296	26,614	8	Materials & Services	Firefighting Supplies - PPE	50,420		
	12,952	11,817	14,940	9	Materials & Services	Fire Prevention Supplies	15,305		
	8,870	15,635	27,150	10	Materials & Services	Public Education	21,200		
	10,587	4,322	12,275	11	Materials & Services	Fire Training Supplies and Materials	10,775		
	14,788	35,492	239,000	12	Materials & Services	Fire Suppression Expense	9,000		
	2,547	1,687	6,900	13	Materials & Services	Fire Board Meals and Lodging	7,420		
	790	1,375	2,800	14	Materials & Services	Fire Board Conference	2,800		
	2,800	64,924	34,000	15	Materials & Services	EMS Scholarships	34,000		
	1,406	725	9,000	16	Materials & Services	Voluntary Training - Bargaining Unit	9,000		
	66,580	44,578	42,780	17	Materials & Services	General Training - ALL	53,803		
	3,257	5,457	8,800	18	Materials & Services	Voluntary Training - Administration	8,800		
	33,080	-	-	19	Materials & Services	Voluntary Training	-		
	9,828	23,495	30,401	20	Materials & Services	Building Maintenance	26,251		
	7,702	7,381	7,175	21	Materials & Services	Building Maintenance Agreements	11,037		
	3,320	3,289	3,800	22	Materials & Services	Grounds Maintenance	9,200		
	1,163	1,141	2,008	23	Materials & Services	Postage and Shipping	2,008		
	4,407	4,405	6,300	24	Materials & Services	Miscellaneous Expense	6,300		
	57,168	62,815	96,500	25	Materials & Services	911 Services	121,500		
	504	350	3,000	26	Materials & Services	Training Prop Maintenance and Operation	3,000		
				27					
				28					
				29					
				30					
				31					
				32					
				33	Ending balance (prior years)				
				34	UNAPPROPRIATED ENDING FUND BALANCE				
35	399,185	431,688	696,168	35	TOTAL REQUIREMENTS : This Page		563,624	-	-
36	1,189,201	1,247,979	1,646,981	36	TOTAL REQUIREMENTS : Public Safety Materials & Service		1,624,958	-	-

Figure 19 General Fund Public Safety LB 31 Materials and Services Detail



FORM		DETAILED REQUIREMENTS								
LB-31		General Fund								
		(Name of Fund)								
Historical Data				REQUIREMENTS FOR: Public Safety		Budget for Next Year 2026-27				
Actual			Adopted Budget			Proposed by	Approved by	Adopted by		
Second Preceding Year 2023 - 24	First Preceding Year 2024- 25	This Year Year 2025- 26				Budget Officer	Budget Committee	Governing Body		
1				1	Object Classification	Detail				1
2	79,680	2,798	7,990	2	Capital Outlay	Firefighting Equipment	5,600			2
3	3,936	8,755	7,025	3	Capital Outlay	Office Equipment				3
4				4	Capital Outlay	Station Equipment				4
5				5	Capital Outlay	Ambulance Equipment				5
6	5,730	2,685	5,400	6	Capital Outlay	Radio Equipment				6
7	33,661			7	Capital Outlay	Fire Training Equipment				7
8		6,138	4,600	8	Capital Outlay	Prevention				8
9				9	Capital Outlay	Occupational Healthcare Equipment				9
10				10	Capital Outlay	EMS Training Equipment				10
11				11						11
12				12						12
13				13						13
14				14						14
15				15						15
16				16						16
17				17						17
18				18						18
19				19						19
20				20						20
21				21						21
22				22						22
23				23						23
24				24						24
25				25						25
26				26						26
27				27						27
28				28						28
29				29						29
30				30						30
31				31						31
32				32						32
33				33	Ending balance (prior years)					33
34				34	UNAPPROPRIATED ENDING FUND BALANCE					34
35	123,007	20,376	25,015	35	TOTAL REQUIREMENTS : This Page		5,600	-	-	35
36	123,007	20,376	25,015	36	TOTAL REQUIREMENTS : Public Safety		5,600	-	-	36

Figure 20 General Fund Public Safety LB 31 Capital Outlay Detail



SPECIAL FUNDS LB FORMS

FORM LB-10			SPECIAL FUND RESOURCES AND REQUIREMENTS			FireMed (Fund)			Mid-Columbia Fire and Rescue (Name of Municipal Corporation)		
Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026 - 27							
Actual Second Preceding Year 2023-24	Actual First Preceding Year 2024 - 25	Adopted Budget Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body					
			RESOURCES								
2	73,840	57,584	93,714	2	Cash on hand * (cash basis), or	71,761				2	
3				3	Working Capital (accrual basis)					3	
4				4	Previously levied taxes estimated to be received					4	
5	2,579	4,121	1,500	5	Interest	2,500				5	
6				6	Transferred IN, from other funds					6	
7				7	FireMed Other Revenue					7	
8	40,348	50,704	41,000	8	FireMed Fees	41,000				8	
9				9						9	
10	116,767	112,409	136,214	10	Total Resources, except taxes to be levied	115,261	-	-		10	
11				11	Taxes estimated to be received					11	
12				12	Taxes collected in year levied					12	
13	116,767	112,409	136,214	13	TOTAL RESOURCES	115,261	-	-		13	
			REQUIREMENTS **								
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				
16	-	6,678	8,000	16	Fire Med		Materials and Services	8,000		16	
17	54,182	-	52,000	17	Fire Med		Capital Outlay	20,500		17	
18		-	71,214	18	Fire Med		Other Appropriations	86,761		18	
19	54,182	6,678	131,214	19	Fire Med		Total Fire Med Fund Expense	115,261		19	
20				20						20	
21				21						21	
22	5,000	5,000	5,000	22	Transfer		Transfer to General Fund	-		22	
23				23						23	
24				24						24	
25				25						25	
26				26						26	
27				27						27	
28				28						28	
29	57,584	100,731		29	Ending balance (prior years)					29	
30				30	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-	
31	116,767	112,409	136,214	31	TOTAL REQUIREMENTS			115,261	-	-	

Figure 21 Fire Med Fund LB 10



FORM LB-10				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 2026 - 27		
Actual		Adopted Budget Year 2025-26	Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2023-24	First Preceding Year 2024-25								
RESOURCES									
2	47,539	52,238	54,554	2	Cash on hand * (cash basis), or	63,250			2
3				3	Working Capital (accrual basis)				3
4				4	Previously levied taxes estimated to be received				4
5	2,325	2,642	1,000	5	Interest	1,000			5
6	2,350	2,350	2,800	6	Transferred IN, from other funds	2,800			6
7	18,496	25,733	32,330	7	Sub-Lease and Rental Fees	32,330			7
8	3,289	4,614	12,000	8	SB Consortium Utilities	12,000			8
9				9					9
10	73,999	87,577	102,684	10	Total Resources, except taxes to be levied	111,380	-	-	10
11				11	Taxes estimated to be received				11
12				12	Taxes collected in year levied				12
13	73,999	87,577	102,684	13	TOTAL RESOURCES	111,380	-	-	13
REQUIREMENTS **									
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail		15
16	21,760	26,344	34,265	16	Stacker Butte		Materials and Services	34,763	16
17	-		68,419	17	Stacker Butte		Capital Outlay	38,000	17
18	21,760	26,344	102,684	18	Stacker Butte		Other Appropriations	38,617	18
19				19	Stacker Butte		Total Stacker Butte Expenses	111,380	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	52,238	61,233		29	Ending balance (prior years)				29
30			-	30	UNAPPROPRIATED ENDING FUND BALANCE			-	30
31	73,999	87,577	102,684	31	TOTAL REQUIREMENTS			111,380	31

Figure 22 Stacker Butte Fund LB 10



FORM													
LB-10						SPECIAL FUND							
						RESOURCES AND REQUIREMENTS							
						Training Fund				Mid-Columbia Fire and Rescue			
						(Fund)				(Name of Municipal Corporation)			
		Historical Data				DESCRIPTION		Budget for Next Year 2026-27					
		Actual				RESOURCES AND REQUIREMENTS		Proposed By		Approved By		Adopted By	
		Second Preceding	First Preceding	Adopted Budget				Budget Officer		Budget Committee		Governing Body	
		Year 2023-24	Year 2024-25	Year 2025 -26									
						RESOURCES							
2	137,962	144,245	132,949	2	Cash on hand * (cash basis), or		113,249						2
3				3	Working Capital (accrual basis)								3
4				4	Previously levied taxes estimated to be received								4
5	7,644	7,975	4,000	5	Interest		4,000						5
6	-	5,000	-	6	Transferred IN, from other funds		-						6
7	35,100	6,450	43,000	7	Income From Classes Held at MCFR		10,000						7
8	56,000	56,000	56,000	8	Training Reserve Other Revenue		56,000						8
9				9	Training Tower Loan Proceeds								9
10	236,706	219,670	235,949	10	Total Resources, except taxes to be levied		183,249	-					10
11				11	Taxes estimated to be received								11
12				12	Taxes collected in year levied								12
13	236,706	219,670	235,949	13	TOTAL RESOURCES		183,249	-					13
				14	REQUIREMENTS **								14
				15	Org. Unit or Prog. & Activity	Object Classification	Detail						15
16	33,109	7,355	58,000	16	Training		Materials and Services	60,000					16
17	-	1,681	55,500	17	Training		Capital Outlay	8,000					17
18	-	-	62,949	18	Training		Other Appropriations	54,154					18
19				19									19
20	33,109	9,036	176,449	20	Training		Total Training Program Appropriations	122,154	-				20
21				21									21
22				22									22
23	52,871	53,933	55,100	23	Debt Service		Training Tower Loan Principal	56,125					23
24	6,481	5,450	4,400	24	Debt Service		Training Tower Loan Interest	4,970					24
25	59,352	59,383	59,500	25	Debt Service		Total Debt Service Expense	61,095	-				25
26				26									26
27				27									27
28				28									28
29	144,245	151,250		29	Ending balance (prior years)								29
30				30	UNAPPROPRIATED ENDING FUND BALANCE								30
31	236,706	219,670	235,949	31	TOTAL REQUIREMENTS			183,249	-				31

Figure 23 Training Fund LB 10



RESERVE FUNDS LB FORMS

FORM				RESERVE FUND			RESOURCES AND REQUIREMENTS		
LB-11							Year this reserve fund will be reviewed to be continued or abolished.		
This fund is authorized and established by resolution / ordinance number							Date can not be more than 10 years after establishment.		
06-95 on (date) 05/15/1995 for the following specified purpose:							Review Year: Reviewed Annually		
Capital Expenditure / Building Maintenance				Building Reserve (Fund)			Mid-Columbia Fire and Rescue (Name of Municipal Corporation)		
Historical Data			Adopted Budget Year 2025-26	DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2026 - 27		
Second Preceding Year 2023-24	First Preceding Year 2024-25	Proposed By Budget Officer					Approved By Budget Committee	Adopted By Governing Body	
RESOURCES									
2	304,288	300,599	290,699	2	Cash on hand * (cash basis), or	335,954			2
3				3	Radio Site Lease Fees	98,000			3
4				4	Previously levied taxes estimated to be received				4
5	13,961	13,281	8,500	5	Interest	8,500			5
6	42,500	40,000	40,000	6	Transferred IN, from other funds	67,700			6
7				7	Enterprise Zone Fee Revenue				7
8				8	Other Revenue				8
9				9	Loan Proceeds	1,200,000			9
10	360,749	353,880	339,199	10	Total Resources, except taxes to be levied	1,710,154	-	-	10
11				11	Taxes estimated to be received				11
12				12	Taxes collected in year levied				12
13	360,749	353,881	339,199	13	TOTAL RESOURCES	1,710,154	-	-	13
REQUIREMENTS **									
				15	Org. Unit or Prog. & Activity	Object Classification	Detail		15
16	60,150	46,426	317,400	16	Building		Capital Outlay	142,000	16
17			21,799	17	Building		Other Appropriations	239,454	17
18				18	Building		Radio Site Land Purchase	1,200,000	18
19				19	Building		Materials and Services	3,000	19
20				20					20
21	60,150	46,426	339,199	21	Building		Total Building Program Expenses	1,584,454	21
22				22					22
23				23	Debt Service		Radio Site Loan Principal	49,000	23
24				24	Debt Service		Radio Site Loan Interest	76,700	24
25				25	Debt Service		Total Debt Service Expense	125,700	25
26				26					26
27				27					27
28				28					28
29	300,599	307,455		29	Ending balance (prior years)				29
30				30	UNAPPROPRIATED ENDING FUND BALANCE			-	30
31	360,749	353,881	339,199	31	TOTAL REQUIREMENTS			1,710,154	-

Figure 24 Building Reserve Fund LB 11



FORM				RESERVE FUND		RESOURCES AND REQUIREMENTS		
LB-11				Equipment Reserve (Fund)		Mid-Columbia Fire and Rescue (Name of Municipal Corporation)		
Historical Data				DESCRIPTION		Budget for Next Year 2026 - 27		
Actual				RESOURCES AND REQUIREMENTS		Proposed By	Approved By	Adopted By
Second Preceding Year 2023-24	First Preceding Year 2024-25	Adopted Budget Year 2025 - 26			Budget Officer	Budget Committee	Governing Body	
RESOURCES								
2	472,833	866,776	1,139,766	2	Cash on hand * (cash basis), or	949,458		
3				3	Working Capital (accrual basis)			
4				4	Previously levied taxes estimated to be received			
5	24,261	36,472	8,500	5	Interest	8,500		
6	419,000	446,000	446,000	6	Transferred IN, from other funds	200,000		
7	21,550			7	Sale of Equipment			
8				8	FEMA Grant Proceeds			
9				9				
10	937,644	1,349,248	1,594,266	10	Total Resources, except taxes to be levied	1,157,958	-	-
11				11	Taxes estimated to be received			
12				12	Taxes collected in year levied			
13	937,645	1,349,248	1,594,266	13	TOTAL RESOURCES	1,157,958	-	-
REQUIREMENTS **								
15				15	Org. Unit or Prog. & Activity			
16	70,869	199,789	850,000	16	Eq. (App) Program	390,000		
17		-	744,266	17	Eq. (App) Program	767,958		
18	70,869	199,789	1,594,266	18	Eq. (App) Program	1,157,958	-	-
19				19				
20				20				
21				21				
22				22				
23				23				
24				24				
25				25				
26				26				
27				27				
28				28				
29	866,776	1,149,459		29	Ending balance (prior years)			
30			-	30	UNAPPROPRIATED ENDING FUND BALANCE	-		
31	937,645	1,349,248	1,594,266	31	TOTAL REQUIREMENTS	1,157,958	-	-

Figure 25 Equipment Reserve Fund LB 11



FORM				RESERVE FUND			RESOURCES AND REQUIREMENTS		
LB-11				RESERVE FUND			Year this reserve fund will be reviewed to be continued or abolished.		
This fund is authorized and established by resolution / ordinance number				RESOURCES AND REQUIREMENTS			Date can not be more than 10 years after establishment.		
00-06 on (date) 06/19/2000 for the following specified purpose:				FF Equipment and Suppression Reserve			Review Year: Reviewed Annually		
Capital Equipment and Maintenance				(Fund)			Mid-Columbia Fire and Rescue		
							(Name of Municipal Corporation)		
Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2026 - 27		
Actual			Proposed By				Approved By		
Second Preceding Year 2023-24	First Preceding Year 2024-25	Adopted Budget Year 2025 - 26				Budget Officer	Budget Committee	Governing Body	
RESOURCES									
2	350,115	360,245	372,000	2	Cash on hand * (cash basis), or	291,154		2	
3				3	Working Capital (accrual basis)			3	
4				4	Previously levied taxes estimated to be received			4	
5	15,430	16,087	8,500	5	Interest	8,500		5	
6	57,000	61,000	61,000	6	Transferred IN, from other funds	170,000		6	
7				7	FEMA Grant Proceeds			7	
8				8				8	
9				9				9	
10	422,545	437,332	441,500	10	Total Resources, except taxes to be levied	469,654	-	-	
11				11	Taxes estimated to be received			11	
12				12	Taxes collected in year levied			12	
13	422,545	437,332	441,500	13	TOTAL RESOURCES	469,654	-	-	
REQUIREMENTS **									
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail	15	
16	62,301	101,182	116,600	16	Eq. and Suppression		Capital Outlay	86,958	
17		11,996	274,900	17	Eq. and Suppression		Other Appropriations	332,696	
18		-	50,000	18	Eq. and Suppression		Suppression Expenses	50,000	
19	62,301	113,178	441,500	19	Eq. and Suppression		Total FF Eq. Program Expenses	469,654	
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	360,245	324,154		29	Ending balance (prior years)				
30			-	30	UNAPPROPRIATED ENDING FUND BALANCE			-	
31	422,545	437,332	441,500	31	TOTAL REQUIREMENTS			469,654	

Figure 26 Firefighting Equipment and Suppression Reserve Fund LB 11



FORM			RESERVE FUND			RESOURCES AND REQUIREMENTS		
LB-11			RESERVE FUND			Year this reserve fund will be reviewed to be continued or abolished.		
This fund is authorized and established by resolution / ordinance number on (date) 05/2010 for the following specified purpose:			RESOURCES AND REQUIREMENTS			Date can not be more than 10 years after establishment.		
Liabilities created by retirement of personnel			Retirement Liability Fund (Fund)			Review Year: Reviewed Annually		
						Mid-Columbia Fire and Rescue (Name of Municipal Corporation)		
Historical Data			DESCRIPTION			Budget for Next Year 2026-27		
Actual			RESOURCES AND REQUIREMENTS			Proposed By Budget Officer		
Second Preceding Year 2023-24	First Preceding Year 2024-25	Adopted Budget Year 2025 - 26				Approved By Budget Committee	Adopted By Governing Body	
			RESOURCES					
117,096	133,464	55,154	2	Cash on hand * (cash basis), or	68,751			2
			3	Working Capital (accrual basis)				3
			4	Previously levied taxes estimated to be received				4
5,767	6,187	3,000	5	Interest	3,000			5
40,600	70,000		6	Transferred IN, from other funds				6
			7	Grant / Other Revenue				7
			8					8
			9					9
163,463	209,651	58,154	10	Total Resources, except taxes to be levied	71,751	-	-	10
			11	Taxes estimated to be received				11
			12	Taxes collected in year levied				12
163,463	209,651	58,154	13	TOTAL RESOURCES	71,751	-	-	13
			REQUIREMENTS **					
			15	Org. Unit or Prog. & Activity				15
			16	Object Classification				16
			17	Detail				17
30,000	142,900		16	Transfer to General Fund/Ret. Expense	-			16
			17					17
			18					18
			19					19
			20					20
			21					21
			22					22
			23					23
			24					24
			25					25
			26					26
			27					27
			28					28
133,464	66,751		29	Ending balance (prior years)				29
		58,154	30	UNAPPROPRIATED ENDING FUND BALANCE	71,751	-	-	30
163,463	209,651	58,154	31	TOTAL REQUIREMENTS	71,751	-	-	31

Figure 27 Retirement Liability Fund LB 11



FORM LB-11				RESERVE FUND			RESOURCES AND REQUIREMENTS		
This fund is authorized and established by resolution / ordinance number 99-09 on (date) 06/21/99 for the following specified purpose:				RESOURCES AND REQUIREMENTS			Year this reserve fund will be reviewed to be continued or abolished.		
Capital Expenditure / Maintenance				Technical Rescue (Fund)			Mid-Columbia Fire and Rescue (Name of Municipal Corporation)		
Historical Data				DESCRIPTION			Budget for Next Year 2026 - 27		
Actual		Adopted Budget Year 2025-26	RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2023-24	First Preceding Year 2024-25								
RESOURCES									
2	61,652	54,818	50,818	2	Cash on hand * (cash basis), or	49,880			2
3				3	Working Capital (accrual basis)				3
4				4	Previously levied taxes estimated to be received				4
5	2,849	2,579	1,000	5	Interest	1,000			5
6	-	4,000	4,000	6	Transferred IN, from other funds	4,000			6
7				7	Grant / Other Revenue				7
8				8					8
9				9					9
10	64,501	61,397	55,818	10	Total Resources, except taxes to be levied	54,880	-	-	10
11				11	Taxes estimated to be received				11
12				12	Taxes collected in year levied				12
13	64,501	61,397	55,818	13	TOTAL RESOURCES	54,880	-	-	13
REQUIREMENTS **									
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail		15
16	3,191	9,717	16,734	16	Tech Rescue		Materials and Services	6,090	16
17	6,493	-		17	Tech Rescue		Capital Outlay	35,000	17
18			39,084	18	Tech Rescue		Other Appropriations	13,790	18
19	9,684	9,717	55,818	19	Tech Rescue		Total Tech Rescue Program Expenses	54,880	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	54,818	51,680		29	Ending balance (prior years)				29
30			-	30	UNAPPROPRIATED ENDING FUND BALANCE			-	30
31	64,501	61,397	55,818	31	TOTAL REQUIREMENTS			54,880	31

Figure 28 Technical Rescue Reserve Fund LB 11



DEBT SERVICE FUND LB FORM

FORM LB-35		BONDED DEBT RESOURCES AND REQUIREMENTS					Bond Debt Payments are for:		
					DEBT SERVICE (Fund)		<input type="checkbox"/> Revenue Bonds or <input checked="" type="checkbox"/> General Obligation Bonds Mid-Columbia Fire and Rescue (Name of Municipal Corporation)		
Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-27					
Actual		Adopted Budget This Year 2025 - 26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2023-24	First Preceding Year 2024-25								
			Resources						
2	84,043	118,683	120,983	2	Beginning Cash on Hand (Cash Basis), or	137,657			2
3				3	Working Capital (Accrual Basis)				3
4	11,965	13,328	6,300	4	Previously Levied Taxes to be Received	6,300			4
5	11,710	11,337	3,000	5	Interest	5,000			5
6				6	Transferred from Other Funds				6
7				7					7
8	107,718	143,348	130,283	8	Total Resources, Except Taxes to be Levied	148,957	0		8
9			308,700	9	Taxes Estimated to be Received *	330,568			9
10	310,528	297,861		10	Taxes Collected in Year Levied				10
11	418,246	441,209	438,983	11	TOTAL RESOURCES	479,525	0		0
			Requirements						
			Bond Principal Payments						
12				12	Bond Issue	Budgeted Payment Date			12
13				13					13
14	220,000	235,000	255,000	14	February 2018	June 15, 2027	270,000		14
15				15					15
16	220,000	235,000	255,000	16	Total Principal		270,000	0	0
			Bond Interest Payments						
17				17	Bond Issue	Budgeted Payment Date			17
18	39,781	36,825	33,701	18	February 2018	December 15, 2026	30,285		18
19	39,781	36,825	33,701	19	February 2018	June 15, 2027	30,285		19
20				20					20
21	79,562	73,649	67,402	21	Total Interest		60,570	0	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	500	26	Admin Expense / Bank Fees		500		26
27	118,683	132,560		27	Ending balance (prior years)				27
28			116,081	28	Total Unappropriated Ending Fund Balance		148,455		28
29				29	Loan Repayment to _____ Fund				29
30				30	Tax Credit Bond Reserve				30
31	418,246	441,209	438,983	31	TOTAL REQUIREMENTS		479,525	0	0

Figure 29 Debt Service Fund LB 35