

COLUMBIA RIVER FIRE & RESCUE



ADOPTED BUDGET DOCUMENT FISCAL YEAR 2016-17



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COLUMBIA RIVER FIRE AND RESCUE

Fiscal Year 2016-17

Budget Document



270 Columbia Blvd

St. Helens OR 97051

503-397-2990

www.crfr.com

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Fiscal Year 2016-17

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COLUMBIA RIVER FIRE AND RESCUE



INTRODUCTION and PROFILE

FISCAL YEAR 2016-17 BUDGET DOCUMENT

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Introduction of Members

Fiscal Year 2016-17

BOARD OF DIRECTORS

As of March 2016

| | <u>Term Expires</u> |
|------------------------------------|---------------------|
| Mark Kreutzer, President | June 30, 2019 |
| Pete Koss, Vice President | June 30, 2017 |
| Diane Dillard, Secretary/Treasurer | June 30, 2017 |
| Josh Marks, Director | June 30, 2019 |
| Ron Schlumpberger, Director | June 30, 2019 |

BUDGET COMMITTEE

As of March 2016

Members consist of the Board of Directors and five (5) citizen members with 3-year terms

| | <u>Term Expires</u> |
|---------------|---------------------|
| Hank Anderson | June 30, 2016 |
| Mark Cross | June 30, 2016 |
| Hans Feige | June 30, 2018 |
| Dan Garrison | June 30, 2018 |
| Doug Knight | June 30, 2016 |

DISTRICT EXECUTIVE STAFF

As of March 2016

| | |
|---|--------------------|
| Jay Tappan, Fire Chief | Serving since 1996 |
| Eric Smythe, Division Chief of Training & EMS | Serving since 2014 |
| Marit Nelson, Director of Finance & HR | Serving since 2008 |

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Mission, Vision and Values Statements

Fiscal Year 2016-17

MISSION STATEMENT

Columbia River Fire & Rescue protects and improves the quality of our citizens' lives by providing life safety and emergency services in their time of need. We dedicate ourselves to preventing harm to people and property by community involvement and education in all areas of fire prevention and emergency preparedness. We respond to all calls for service in a competent and friendly manner with the goal of minimizing losses and aiding in the restoration of lives. We find solutions to community concerns and problems by doing the right thing, the right way, at the right time.

VISION STATEMENT

Our vision for Columbia River Fire & Rescue is to be recognized as a model of excellence in fire protection, medical, and other community services. We will provide proactive leadership by anticipating the needs of our communities as they grow and change. We will continuously improve our services through promotion of technology and innovation in all areas of our profession. We will foster a climate of trust through involvement, creativity, and accountability in all that we do. We will create a culture of professionalism that provides our valued members with the skills and tools for effective delivery of top-notch emergency services.

STATEMENT OF VALUES

Loyalty and Membership – We greatly value member loyalty to the mission and goals of the Fire District and its service to the public we are sworn to protect. Membership in this organization is viewed as both a privilege and a sacred trust, with great responsibility attached.

Customer Service and Trust – Service to our citizens is a value we place only above safety in our hierarchy of responsibilities. Citizen trust is gained through the consistent delivery of the highest levels of customer service on a day-to-day basis.

Respect – We deeply value respect for all people, whether they be employees, volunteers, family members, community partners, or citizens we serve. This same level of respect is expected to be displayed by our members to each other in the discharge of their District duties.

Developing personnel who are competent, well trained – We firmly believe that investing in our valued members is paramount to success in all areas of our profession. It is this commitment to keeping our workforce trained to the highest standards that allow us to provide safe, effective delivery of service to our citizens.

Professional excellence – We strive to provide an environment for all of our members to attain the highest levels of excellence in their chosen profession. We do this by providing a safe workplace with responsible and highly trained members who support teamwork, camaraderie and professionalism.

Teamwork – The very nature of our profession demands that we work together as a smoothly functioning, cohesive unit. All CRFR members pledge to provide the leadership and organization that encourages the highest levels of teamwork and cooperation.

Recognize and respect differences - The Fire District prides itself in its tradition of respect for all people, whether they are members of the organization, strategic partners, or citizens we serve. We will respect the diverse backgrounds and values these individuals possess, and we further pledge to continue this level of excellence in all District operations in the execution of our duties.

“Serving our Communities with Dedication”

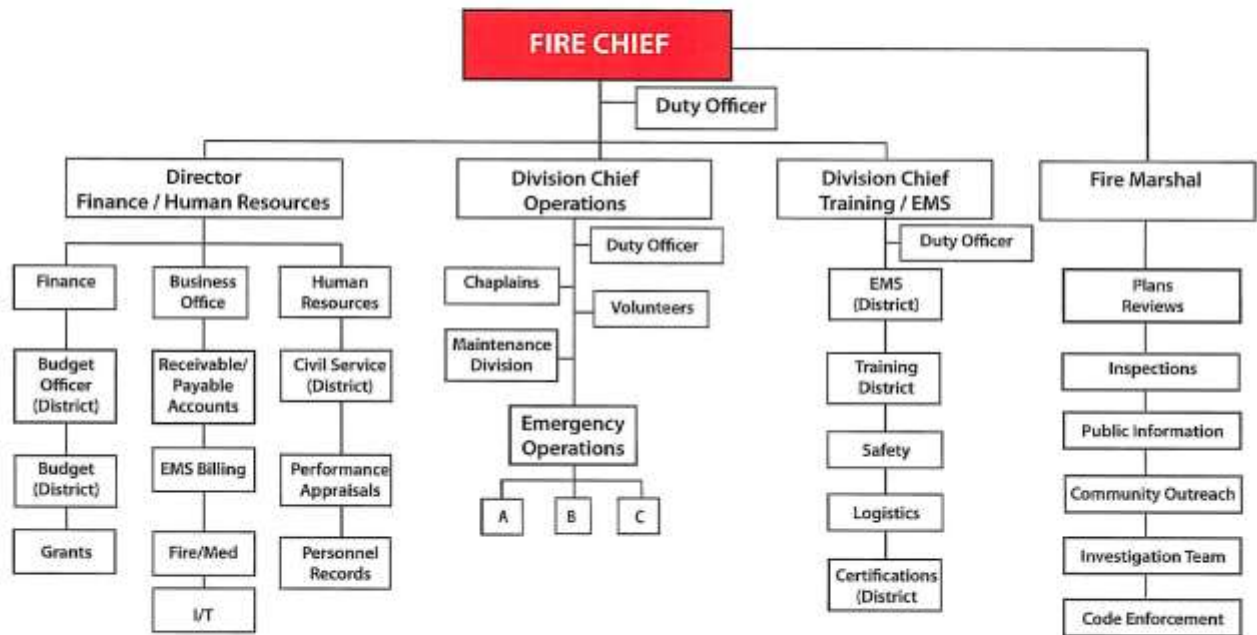
Organizational Chart

Fiscal Year 2016-17

As adopted with the 2014-19 Strategic Plan



ORGANIZATIONAL CHART



Personnel Summary

Fiscal Year 2016-17

| | Fiscal Year | | | | |
|--------------------------------------|-----------------------------------|-----------------------------------|---------------------------------|---------------------------------|---------------------------------|
| | <u>Proposed</u> <u>2016-17</u> | <u>Budgeted</u> <u>2015-16</u> | <u>Actual</u> <u>2014-15</u> | <u>Actual</u> <u>2013-14</u> | <u>Actual</u> <u>2012-13</u> |
| <i><u>Chief Officers</u></i> | | | | | |
| Fire Chief | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant Chief | - | - | - | - | - |
| Division Chief | 3.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| | 4.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| <i><u>FF/EMT Staff</u></i> | | | | | |
| Captain | 2.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Lieutenant | 7.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| Firefighter | 27.00 | 24.00 | 27.00 | 27.00 | 27.00 |
| Fire Inspector | - | - | - | - | - |
| | 36.00 | 33.00 | 36.00 | 36.00 | 36.00 |
| <i><u>Maintenance</u></i> | | | | | |
| Lead Mechanic | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Mechanic | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| <i><u>Administrative Support</u></i> | | | | | |
| Finance Officer/Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| EMS Billing | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Reception/Finance Assist | 1.00 | 1.00 | 1.00 | 1.00 | 0.50 |
| | 3.00 | 3.00 | 3.00 | 3.00 | 2.50 |
| <i><u>Other Support Staff</u></i> | | | | | |
| Care Car Driver | - | - | - | - | 1.00 |
| RSVP Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Volunteer Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | 2.00 | 2.00 | 2.00 | 2.00 | 3.00 |
| Total FTE | 47.00 | 43.00 | 46.00 | 46.00 | 46.50 |

Personnel Summary

Fiscal Year 2016-17

Summary of Personnel Changes

Review of the Past Year

During the 2015-16 fiscal year, the District saw retirements of long-term officers. These departures provided the District the opportunity to review the current infrastructure and make adjustments that can evolve with the changing needs of the communities we serve.

The District is evaluating, on a trial basis, the feasibility of maintaining two Captains, serving at each end of the District. Rather than having individuals focus on a station, we are working toward the Captains focusing on a region of the District. This structure would better benefit the citizens and help in reaching Goal #8 of the Strategic Plan: Succession Planning. Each Captain has responsibility for overseeing the maintenance and equipment of the regions for which they are assigned. This change, along with consistent station rotations for all firefighters, will help prepare operational staff for the next step in their career, offer opportunity to understand, serve and work in the entire District, expand firefighter point-of-view and creates diversity for skills building, interpersonal relationships and training.

Goal #3 in the District's strategic plan is to enhance District staffing. Layoffs of three grant-funded personnel were forced at the end of FY 2014-15 as part of the SAFER reapplication process. The District was not successful in its application for FY 2015-16 but with a retirement and departure to another agency, we were able to re-employ two firefighters by December 2015. Additionally, a Division Chief retired in February. During the time of vacancy, the District evaluated the feasibility of different ways to fill open positions including Paramedic-only, Firefighter/EMT and Battalion Chiefs (Strategic Plan #13). After considering call volume, work load, community needs and indicators, Civil Service Rules and local health system changes, it was decided that the most cost effective and flexible option was to work toward returning firefighter staffing to 36 (27 firefighters and nine company officers) and to increase Chief Officers to three. As the District changes and financial and community opportunities arise, we will make appropriate adjustments to best serve the District in the most cost effective way.

Additionally, the District Board has also been re-evaluating the job description and expectations of the Fire Chief position. Filling this position will be a time consuming and difficult process. Several options are being considered including joint operations with Scappoose (Strategic Plan #15 Annex/Mergers/Consolidations). The next 12-18 months should see numerous changes and opportunities.

Fiscal Year 2016-17

SAFER funding for the Volunteer Recruitment and Retention grant will expire during the fiscal year (December 2016). It currently supports 1.0 FTE Volunteer Coordinator salary and benefits as well as other volunteer recognition and recruitment expenses. The District has reapplied for funding but must also make realistic plans to absorb those expenses into the General Fund. .50 FTE Volunteer Coordinator salary and benefits have been included in the General Fund for continuity of service after the SAFER funding expires. Keeping Strategic Plan Goals #3 (Enhance District Staffing), #6 (Enhance Community Relations) and #9 (Volunteer Programs) in mind, this position will evolve over the coming years.

The District is proposing to the Budget Committee to consider the change above and maintain the personnel decisions that were made during the 2015-16 fiscal year. Other staffing changes are not known at this time but the District will continue looking to the future and community indicators to best meet Strategic Plan goals and maximize services with our citizens' tax dollars.

History of the District

Fiscal Year 2016-17

- 1945—St. Helens Rural Fire District created
- 1947—Rainier Rural Fire District created (100+ square miles)
- 1967—St. Helens City fire and St. Helens Rural Fire combine into one District
- 1970's—PGE begins building and operating Trojan Nuclear Power plant outside Rainier
- 1979—Columbia 911 District is formed
- 1980—Ambulance service is added to St. Helens Rural Fire District
- 1996—Joint Maintenance facility is built in cooperation with the City of St. Helens
- 1997—St. Helens Rural Fire administrative offices move to 270 Columbia Blvd
- 2001—PGE closes Trojan Nuclear Power plant
- 2002—Rainier Rural Fire & St. Helens Rural Fire merge and become Columbia River Fire & Rescue (185+ square miles)
- 2005—Strategic Plan for Columbia River Fire & Rescue is adopted and includes directives to hire additional firefighters, a Fire Inspector, a Community Liaison Specialist and enhance firefighter training
- 2006—Planning for LBTC begins; financing secured
- 2008—LBTC is completed and opened. Lehman Brothers files for bankruptcy and the housing market falls. Boise Cascade closes their St. Helens Veneer plant
- 2009—Boise Cascade lays off 300 workers and reduces production by 2/3. CRFR Board of Directors creates a Finance Committee to explore revenue and cost savings ideas. During FY 2009-10 the District eliminates all capital expenses; freezes pay for non-represented employees, represented employees delay COLA for 11 months; changes health insurance plans; eliminates 1.0 FTE Admin Receptionist; reduces Materials & Services and Contractual Services expenses and does not fill 1.0 FTE firefighter following retirement. Reductions: \$1,042,478
- 2010—Strategic Plan (#2) for Columbia River Fire & Rescue is adopted and includes directives to focus on financial stability and planning, succession planning and building partnerships/community relationships. During FY 2010-11, the District eliminates 1.0 FTE Chief Officer; 1.0 FTE Community Liaison Specialist; 1.0 Fire Inspector; incentivizes firefighter retirements and does not fill 2.0 positions and does not increase Materials & Services and Contractual Services expenses. Reductions: \$700.901
- 2012—Boise Cascade closes all operations in St. Helens. District is successful in obtaining two SAFER grants for hiring firefighters and recruiting volunteers totaling \$1.3 million. During FY 2011-12, COLA is 0% for all staff and no increases made to other expenses. Budget increases \$32,001.
- 2013—Finance and Sustainability Committees recommend to the Board of Directors to pursue a Capital Bond levy for equipment and property improvements as early as May 2014. District implements formal Joint Duty Officer Agreement with Scappoose Rural Fire. During FY 2012-13, the District eliminates 1.0 FTE Chief Officer; COLA is 0% for all staff and adds SAFER funded positions.
- 2014—Strategic Plan (#3) for Columbia River Fire & Rescue is adopted and includes directives to seek a Capital Bond levy for equipment and property improvements, succession planning, staffing and volunteers. Capital Bond levies (May & November) are unsuccessful. AFG grant application for fire engine to service Deer Island unsuccessful. Apparatus Replacement Committee explores cost effective way to re-engine/re-furbish existing ambulances. SAFER funding for firefighting positions expires.
- 2015—SAFER funding to rehire firefighting positions is unsuccessful.

Community Demographics

Fiscal Year 2016-17

Columbia River Fire & Rescue covers over 185 square miles of Columbia County in the Northwest part of the state of Oregon along the Columbia River.

Estimated Population and demographics

City of Rainier—1,905, 2.622 sqmi, founded 1885

City of Prescott—55, .06 sqmi, founded 1947

City of Columbia City—1,945, 1.151 sqmi, founded 1926

City of St. Helens—12,990, 5.3 sqmi, founded 1889

Unincorporated Columbia County—22,665

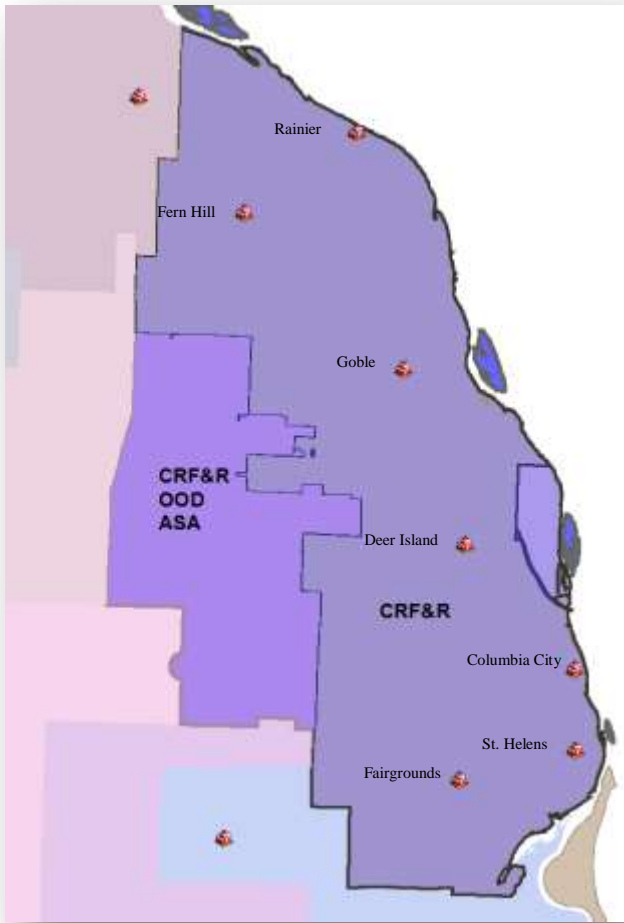


School District Student Enrollment—2015

Rainier School District #13—966

St. Helens School District # 502—3155

District Service Area & Station Locations



Call Volume Trend FY 2011-FY 2015

| | <u>Fires</u> | <u>EMS& Rescue</u> | <u>Service/Good Intent</u> | <u>Severe Weather</u> | <u>False Alarm</u> | <u>Other</u> | <u>Total</u> |
|------------------|--------------|------------------------|----------------------------|-----------------------|--------------------|--------------|--------------|
| Trending 2015-16 | 146 | 3,391 | 1,197 | 63 | 149 | 310 | 5,256 |
| 2014-15 | 138 | 3230 | 871 | 20 | 114 | 225 | 4598 |
| 2013-14 | 129 | 3048 | 782 | 2 | 92 | 209 | 4262 |
| 2012-13 | 138 | 2837 | 701 | 2 | 100 | 192 | 3970 |
| 2011-12 | 131 | 2847 | 547 | 3 | 85 | 202 | 3815 |
| 2010-11 | 120 | 2824 | 545 | 6 | 124 | 139 | 3758 |



Deer Island (view from Woodland)



Caples House, Columbia City



Trojan Park, Rainier



Prescott Beach



Columbia County Courthouse, St. Helens

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COLUMBIA RIVER FIRE AND RESCUE



BUDGET MESSAGE, PROCESS AND POLICIES

FISCAL YEAR 2016-17 BUDGET DOCUMENT

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Columbia River Fire & Rescue

ADMINISTRATION OFFICES

270 Columbia Blvd ★ St Helens, Oregon ★ 97051
Phone (503)-397-2990 ★ www.crfr.com ★ FAX (503)-397-3198

April 18, 2016

Budget Committee Members and Citizens
Columbia River Fire & Rescue
St. Helens OR

Budget Committee Members and Citizens:

I am pleased to present to you the 2016-17 fiscal year proposed budget for Columbia River Fire & Rescue. This budget is prepared for your review and approval consistent with the District's vision, mission and strategic plan priorities. In addition, it is prepared in compliance with generally accepted accounting principles (GAAP) and Oregon Budget Law. This budget is intended to serve as a financial plan, policy document, communications device and operations guide.

The District completed its third comprehensive Strategic Plan document in 2014 and continues to strive to meet those goals as outlined by the community, Board and members of this agency. The Strategic Plan provides the desired outcomes for the budgeting process and keeps future development focused on mission-critical needs.

The vision for the District is to be recognized as a model of excellence in fire protection, medical and other community services. The mission of the District is to protect and improve the quality of our citizens' lives by providing life safety and emergency services in their time of need. The Strategic Plan identifies several priorities each year that the District works to achieve or explore, depending on financial feasibility. Each priority has action items identified to assist in achieving desired progress.

Goals for FY 2016-17

- #2 Enhance Training for Fire District Personnel
- #3 Enhance District Staffing
- #8 District-wide Succession Planning
- #13 Battalion Chief Feasibility
- #15 Annexations/Mergers/Cooperative Efforts

In the annual budgeting process, there are several known or estimated factors which help to shape the basic structure of the budget and prioritize annual spending. The District uses the collective bargaining agreement, Chief's contract and existing industry pay scales to set salaries for all staff. Annual meetings and updates take place to notify the District of benefits changes. And spending trends and community factors of the District are analyzed to estimate future costs of utilities, maintenance and vehicle/apparatus operating costs. The County Assessor's Office provides estimates of the District's property values each February to help forecast potential revenue for the upcoming year. The District also observes call volume trends and manages its payer mix and collection rates to maximize ambulance revenue. Each year the District also conducts a mid-year Budget Committee meeting to update the members on the impacts of current community factors, collection rates and spending trends.

During the FY 2016-17 budget development, the focus has been on rebuilding the District's infrastructure to enable it to effectively manage current objectives, work cohesively with neighboring Districts and plan for future expansion of services. All members were provided the opportunity for input through a "Budget Consideration Request Form." These requests were approved through the Company Officers and submitted to the Administrative team for prioritization and possible inclusion in the budget. The Strategic Plan goals for the fiscal year and availability of funds were factors used to decide which expenses were feasible for this current budget year.

During this past fiscal year, our District saw many changes to our internal organizational structure and a severe reduction to our Administrative staffing. It allowed us the unique ability to recognize weaknesses and potentials for growth but also slowed our ability to make some decisions. As a service organization, "people" is our product and it is our job to make sure that we have a strong organizational structure to serve our communities.

Key accomplishments for fiscal year 2015-16 include:

- Purchase of three used fire apparatus to enhance the District fleet, increase protection to the Deer Island area and retire an outdated engine for half the cost of a new engine. Provides redundancy for the District and creates an opportunity for possible future expansion in Columbia City.
- Search for one used four-wheel drive ambulance to replace the aging four-wheel drive ambulance in the District fleet and create an opportunity for possible future expansion to an ALS-only service.
- Refunding of the District's 2006 Full Faith & Credit Obligations used to build the Lee Broadbent Training Grounds to a lower interest rate saving the District more than \$25,000 each year for the remaining life of the bonds. At closing the estimated present value of savings was over \$400,000.
- Promoted one firefighter to Lieutenant.
- Began Command Classes for Company Officers and Acting Lieutenants. Topics range from conflict resolution to budgeting to strategy and tactics.
- Applied for \$82,000+ AFG Grant for training equipment to be placed at LBTC.
- Applied for a 4-year, \$500,000+ SAFER Grant for continued Volunteer Recruitment and Retention service.

Key Economic Factors and Assumptions

The District has identified several key community factors which affect the development of the 2016-17 fiscal year budget that guide, and may potentially impact, our ability to provide service.

- The local economy continues its recovery from the economic recession that has plagued our area since 2009. Property assessed valuations are projected to increase less than 3%.
- Unemployment in the County continues to decrease, down to 6.8% in December 2015 from a high of 14% in mid-2009. But the County unemployment rate is still significantly higher than the State of Oregon rate of 5.4% and National rate of 5.0%.
- Total call volume for FY 2014-15 was 4,598 (70.2% EMS-related) and is trending to reach over 5,000 calls for FY 2015-16. Through January 2016, 65% of our calls were EMS-related.
- Legacy Health Systems announced in February 2016 its intension of closing the St. Helens Urgency Care clinic and moving it to Scappoose in the Fall of 2016. CRFR currently responds to over 200 transport calls at the Legacy Urgent Care annually. Without reliable transportation, the District could see an increase in call volume from those who received services at the clinic. But, with a reduction in call volume we will recognize from the departure of Urgent Care, we could actually see a decrease or no change. The impact is unknown.

- Rate review: Our EMS/Finance staff will conduct an EMS Rate review to identify the payer mix of the District, our collection rate and the cost of providing EMS service. There is potential for a rate change in the 2016-17 fiscal year.
- Taxpayers will continue to demand increased services, reduced taxes and government accountability; expecting the District to do more with less.

Long Range Financial Planning

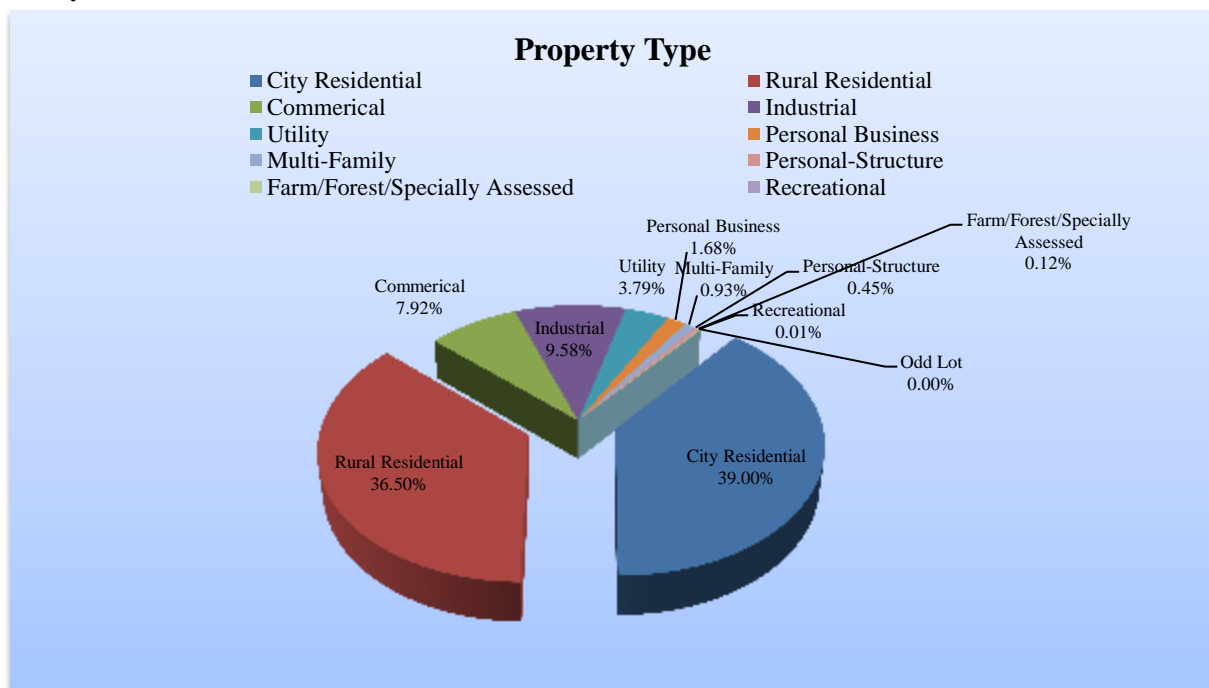
The District remains committed to long range financial planning as a tool to meet strategic plan goals and objectives, maintain expenditures at levels that do not exceed revenues and to determine the impact of various “what if” scenarios related to meeting the increasing demands for service. With this financial planning commitment, the District will continue to be financially stable and remain focused on mission-critical needs. In particular, the District’s goals include reducing and eliminating the need for interim borrowing each year which includes increasing cash carryforward, increasing budgeted contingency funds for unexpected or emergency needs and increasing reserve savings for the future needs of the District.

Revenue Forecasting

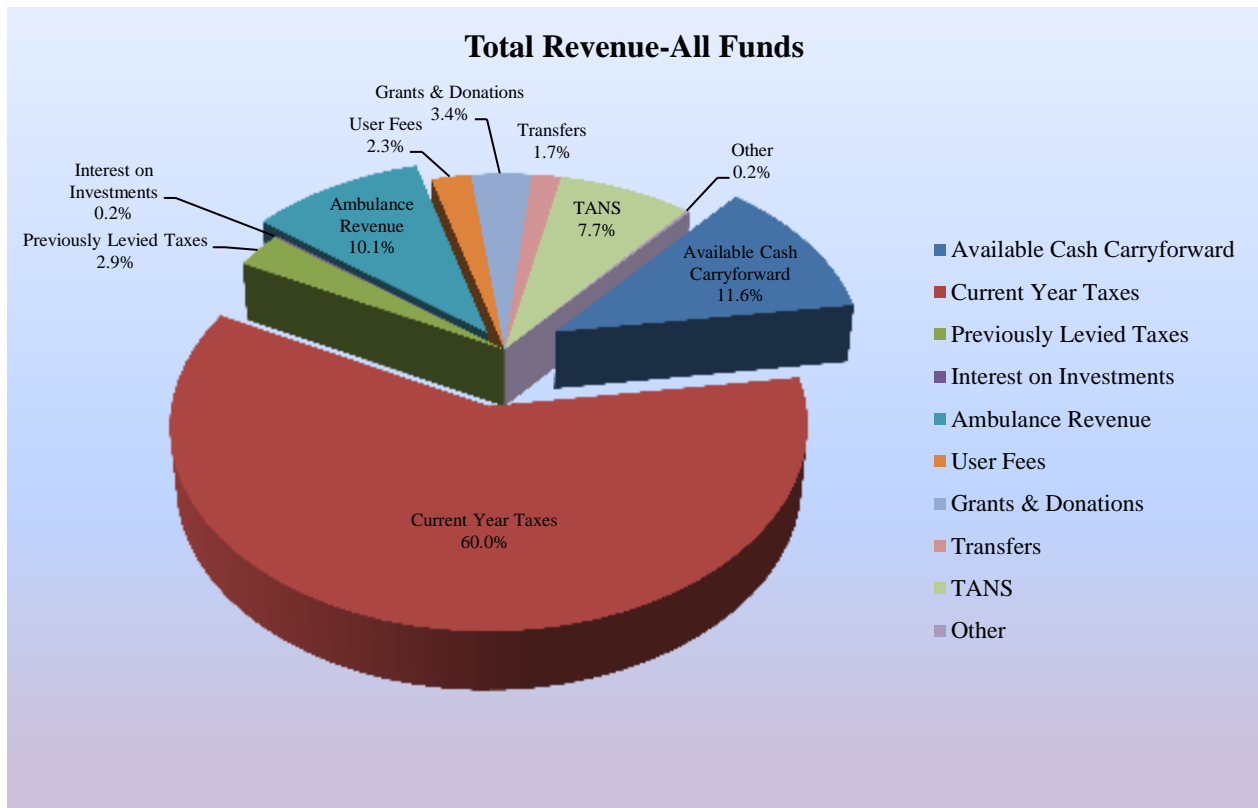
The proposed budget reflects an increase in current year property taxes of 5% from what was budgeted in the 2015-16 fiscal year or \$312,000. Property taxes account for 78% of the District’s general fund operating revenue and for the 2016-17 fiscal year, is budgeted at \$6,246,882.

Overall proposed General Fund revenue is \$8,261,432, a 4% increase from the 2015-16 fiscal year budget. Of this amount, beginning cash carryover represents a projected increase of \$25,000, largely due to unexpected conflagration revenue and additional tax receipts received during the current fiscal year.

The District’s property tax revenue is derived from the following property types as categorized by the County:



Other revenue sources for the District are not as significant as the tax revenues received annually but still help to make up the remaining \$2,150,030. Total District revenue, for all funds, is broken down in the following categories:



Significant Items for FY 2016-17

Personal Services

The proposed budget reflects an increase of 1.4% or \$98,002 from the 2015-16 Fiscal Year. The increase includes a 2.5% COLA for Local 3215 members and employees who have reached the top of their salary scale and step increases for those who are due during the year.

PERS rates are in their 2nd year of a biennium rate (Tier 1/2--13.85%, OPSRP--8.77%). Our overall PERS costs are projected to decrease, though, because of the retirement of three Tier 1/2 employees in the last year. Updated employer rates will be adopted in Fall 2016 for implementation on July 1, 2017. The expectation is that employers will be receiving relatively large increases but that will not be determined until final market growth information for 2013-15 has been compiled and analyzed.

Health insurance rates increased just under 10% this year for the District. In 2011, the District assisted in the creation of a Fire Districts Only plan with the cooperation of Oregon Fire Chiefs Association and MODA (formerly ODS). Since that time we have been able to sustain increases to our premiums and also implement a Medical Expense Reimbursement Program and HRA-Veba contributions. After five years of being in the program and having access to utilization data, the Insurance Committee has a better understanding of the industry and options for future changes. In the fall, the Committee and Wilson-

Heirgood will begin exploring new ways to offer more affordable options that will maintain the same or better benefits and lower future premium costs to the District.

As noted previously in the budget document, the District will be working toward building firefighting staff up to 36 (9 officers, 27 firefighters). Due to the timing of trying to fill Division Chief and Fire Chief positions at the end of FY 2015-16, three firefighter positions are expected to start by October 1, 2016 and overtime allowances have been made for those vacancies until that time.

The District has re-applied for SAFER funding for Volunteer Recruitment & Retention. This request for funding includes a .50 FTE Volunteer Coordinator to maintain current staffing. Should the grant not be awarded, we have made allowances in the General Fund to maintain that position at 1.0 FTE through June 2017 and additional job duties may be assigned as necessary at that time.

Total Personal Services for all funds is proposed at \$7,048,754 which is 68% of total revenue.

Materials and Services

The proposed budget reflects a 4.9% increase in Materials and Services or \$49,453. Additional funds for training are planned to allow staff their option of outside training to participate in. We are also anticipating additional funds needed for vehicle maintenance in the Maintenance Fund as our contracted work peaks and levels off after two years of tracking expenses and revenues separately. The District is currently exploring options for contracted work and ways to make it manageable and effective.

Total Materials and Services are proposed at \$1,067,853, which is 10% of total revenue.

Capital Outlay

The proposed budget reflects a 75% reduction in Capital Outlay from FY 2015-16 or \$555,524. The District has plans to spend funds to make technology updates and improvements as per Strategic Plan Goal #12, needed building improvements to the training ground buildings and stations as well as upgrade or replace firefighting tools or EMS equipment as necessary. There is also a plan to refurbish one ambulance in FY 2016-17.

Total Capital Outlay expenses are proposed at \$187,276, which is 2% of total revenue.

Debt Service

The proposed budget represents the first year of the 2006 Full Faith and Credit refunding which closed in February 2016. Total interest and principal is budgeted at \$110,000. It is expected that the District will also require interim funding of approximately \$800,000 for the fiscal year.

Total Debt Service is proposed at \$925,000, which is 9% of total revenue.

Transfers and Contingency

The proposed budget maintains the on-going financial goals of the Board of Directors by continuing to reserve funds for future needs and purchases and maintain a reasonable amount of funds for contingency

emergencies. This budget plans on a slight increase to transfers to Sick Leave Retirement funding and maintaining current levels to Apparatus/Real Property funding.

Total Transfers and Contingency funding is proposed at \$425,000, which is 4% of total revenue.

Unappropriated Funds/Reserved for Future Use

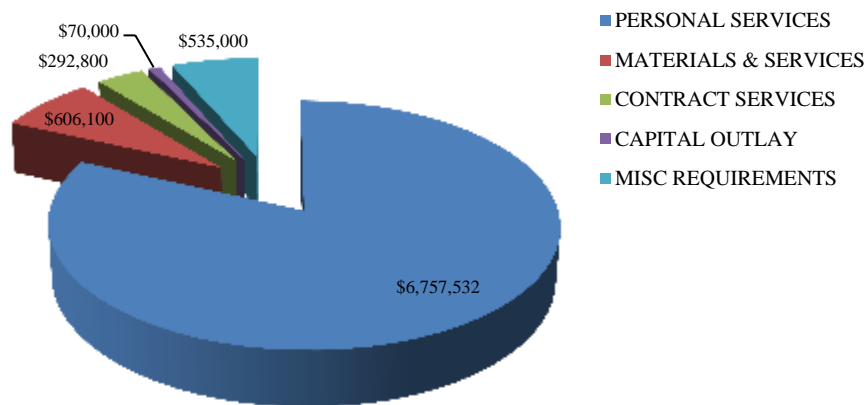
The proposed budget includes proposal for not appropriating expenditures in certain funds so that balances can be maintained and held for future use. The District projects balances in Sick Leave/Retirement, Real Property/ Apparatus and Health Insurance Reserve.

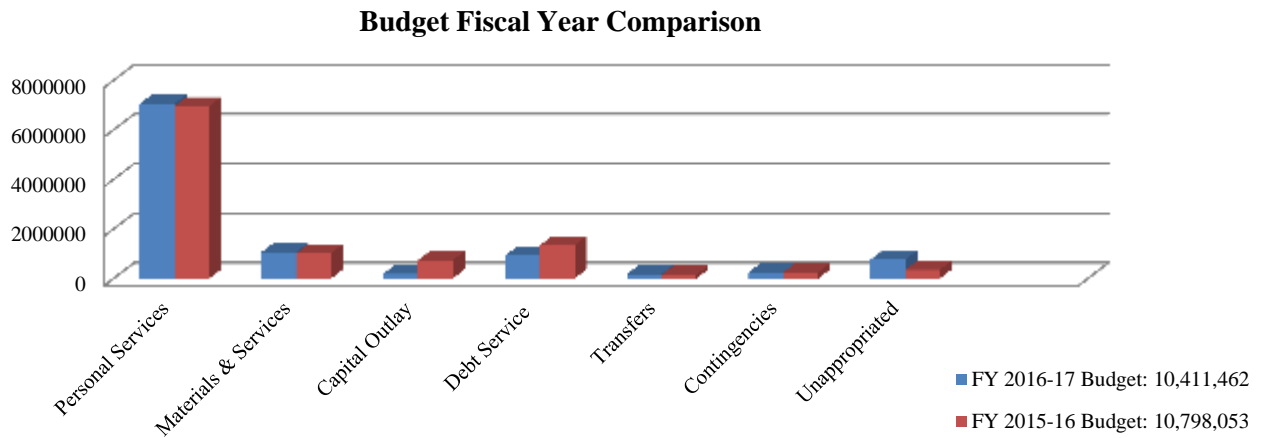
Total Unappropriated Funds/Reserved for Future Use funding is proposed at \$757,578, which is 7% of total revenue.

Budget Summary

This budget at proposal on April 18, 2016 represents our permanent tax rate of \$2.9731 per \$1,000 of assessed valuation. Based on Columbia County Assessor estimations, the District anticipates gross property tax revenue of \$6,695,479 with 93.3 percent tax receipts to be collected. We are proposing total revenue at \$10,411,461 and corresponding appropriations of \$9,653,883.

General Fund Operating Expenses





The total FY 2016-17 budget proposed is an overall decrease of \$386,591 or -3.58% from the FY 2015-16 adopted budget.

Recommendation

The District has prepared this budget with the goal of long-term sustainable service for our citizens and meeting the expectations of the 2014-2019 Strategic Plan. This budget meets our operational needs so that the District may continue to effectively provide emergency response and fire and life safety services to the public while remaining open and flexible to opportunities for change. We recommend the FY 2016-17 budget to you for your approval.

Sincerely,

Marit Nelson
 Director of Finance & Human Resources
 Budget Officer

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Budget Process

Fiscal Year 2016-17

The budget process for all municipalities in the State of Oregon falls under the direction of Oregon Revised Statutes, Chapter 294, which does two important things:

1. Establishes standard procedures for preparing, presenting and administering the budget; and
2. Requires citizen involvement in the preparation of the budget and public disclosure of the budget before its formal adoption.

The Budget as a Financial Plan. A budget is a financial plan for one or two fiscal years. The budget authorized the local government to spend money and limits how much money can be spent. The budget also justifies the levy of property taxes. Preparing a budget allows a local government to plan and goal set by assessing its needs in relationship to money available. The budget is required by State Statute to balance. A budget is considered balance when the funds' total resources of beginning fund balance, revenues, and other financing sources are equal to the total of expenditures, other financing uses and unappropriated ending fund balance.

Budget Preparation. Per the 2014 Organizational Chart, the Director of Finance & Human Resources acts as the District Budget Officer. In November, a Special Notice was sent to all staff to begin submitting requests for budget consideration with a due date of February 15th. Initial budget preparation begins in January as anticipated sources of revenue are projected and trends of the previous year are analyzed. The final draft budget is produced and reviewed by Senior Management Staff at the end of March and final anticipated changes and requests are made as necessary.

Budget Process. In May, the Budget Committee, consisting of five appointed citizen members and the five elected Board of Directors, meets publically to review the budget document as proposed by the Budget Officer. Public meetings are conducted to obtain citizen comment and notices are posted on the District's website and in the local newspaper. The Budget Committee review the proposed budget and either revises the proposed requests or approves them as presented by motion and majority vote.

Once the Budget Committee approves the budget, the District published it in the newspaper of general circulation in summary form. The budget document is also made available during regular business hours at the District Business Office for public inspection. Prior to June 30th, an advertised public hearing is held before the Board of Directors to consider the budget as approved. The Board of Directors adopts the approved budget in the form of a resolution, which appropriates, imposes and categorizes taxes. After the adoption the County Assessor is notified of the local government's property tax levy.

Budget Amendments. There are two methods by which Oregon State Budget Law allows a local government's adopted budget to be modified due to unforeseen circumstances. First, the Board of Directors may authorize the transfer of appropriation within a fund during the fiscal year by resolution in accordance with ORS 294.450. Second, the Board of Directors may authorize supplemental appropriations during the year by adopting a supplemental budget in accordance with ORS 294.480. If the amount of the new appropriation is less than 10 percent of that fund's expenditures, the supplemental budget can be approved at a regularly scheduled Board of Director's meeting. If the supplemental budget includes changes greater than 10 percent in any fund, than a public hearing must be held with the Budget Committee and a summary of the supplemental budget advertised.

Budget Process

Fiscal Year 2016-17

Budget Calendar

The District annually issues a budget calendar that encompasses all due dates, internal and external which affect preparation and adoption of the next fiscal year's budget.

| | |
|--|-----------|
| Preliminary review of resources, requests (Due 2/15) & goals | 2/29/2016 |
| Board sets District Budget Goals for FY 2016-17 | 3/08/2016 |
| Prioritization of projects | 3/15/2016 |
| Review preliminary budget with Supervisory Staff | 3/31/2016 |
| Complete Budget review & prioritization | 4/08/2016 |
| Finalize Proposed Budget | 4/15/2016 |
| Earliest Notice of Budget Committee Meeting | 4/3/2016 |
| Proposed Budget available to public | 4/18/2016 |
| Budget Committee Meeting | 5/3/2016 |
| Regular Board Meeting | 5/10/2016 |
| First date to publish Notice of Budget Hearing | 5/17/2016 |
| Last date to approve budget | 5/27/2016 |
| Last date to publish Notice of Budget Hearing | 6/8/2016 |
| Budget Hearing (Board quorum mandatory) | 6/14/2016 |
| Regular Board Meeting (Adopt budget, make appropriation, declare tax levy) | 6/14/2016 |
| Submit adopted budget to Assessor and State | 7/15/2016 |
| Submit copy of Budget Document to County Clerk | 9/30/2016 |

BUDGET COMMITTEE MEETING NOTICE

A public meeting of the Budget Committee of Columbia River Fire & Rescue, Columbia County, State of Oregon, to discuss the budget for the fiscal year July 1, 2016 to June 30, 2017, will be held at CRFR Administrative Office, 270 Columbia Blvd., St. Helens. The meeting will take place on May 3, 2016 at 6:30pm. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. A copy of the budget document may be inspected on or after April 18, 2016 at 270 Columbia Blvd., St. Helens between the hours of 8:00am and 5:00pm Monday through Friday.

Budget Process

Fiscal Year 2016-17

Budget Process Timeline

As per the Oregon Department of Revenue's *Local Budgeting in Oregon* guide, budgeting is not a task which takes place once per year. It is a continuous operation and takes 12 months to complete a full cycle. They have broken the process down into four categories with nine steps. The steps include:

Preparing the Budget

1. **Budget officer appointed.** Per the District's Organizational Chart the Budget Officer is assigned to the Director of Finance & Human Resources. This position is directly supervised by the Fire Chief.
2. **Proposed budget prepared.** The Budget Officer is responsible for preparing or supervising the preparation of the proposed budget for presentation to the Budget Committee.

Approving the Budget

3. **Budget Officer publishes notice.** When the proposed budget and budget message are completed, the Budget Officer publishes a "Notice of Budget Committee Meeting." The notice must be published five to 30 days before the scheduled budget meeting. The notice may be published once in a newspaper as long as it is also published on the local government's website at least 10 days before the meeting.
4. **Budget Committee meets.** At least one meeting must be held to receive the budget message and budget document and to hear the public. The Budget Committee may meet as many times as needed to revise and approve the budget.
5. **Committee approves budget.** When the Budget Committee is satisfied with the proposed budget, including recommended adjustments, the budget and District tax rate is approved.

Advertising and Holding Hearings

6. **Budget summary and notice of budget hearing published.** After the budget is approved, a budget hearing must be held by the governing body. The Budget Officer must publish a summary of the budget approved by the Budget Committee and "Notice of Budget Hearing" five to 30 days before the scheduled hearing. The information must either appear in a newspaper of general circulation, be mailed or be hand delivered.
7. **Budget hearing held.** The Budget Hearing must be held by the governing body on the date specified on the public notice. The purpose is to receive citizen testimony on the budget approved by the Budget Committee.

Adopting the Budget

8. **Budget adopted, appropriations made, tax levy declared and categorized.** By law, the governing body may make changes in the approved budget before or after it is adopted, but no later than the beginning of the fiscal year to which the budget relates. After the budget hearing, and after considering relevant testimony, the governing body adopts the budget by resolution and certifies a tax.
9. **Budget filed and levy certified.** Districts levying a property tax must submit to the County Assessor's office two copies of Notice of Levy and two copies of the adopted budget resolution.

Budget and Financial Policies

Fiscal Year 2016-17

Columbia River Fire & Rescue functions under Oregon Revised Statutes, Chapter 478, as a separate municipal corporation and provides many services to the citizens of Columbia County, Oregon. Services include EMS (basic and advanced life support), fire suppression, fire prevention and public education. The FY 2016-17 budget has been prepared after analyzing, evaluating, and justifying requests, and represents the requested financial support for the operation of the functions of Columbia River Fire & Rescue.

The Board of Directors' resolution adopting the balanced budget and authorizing appropriations for each fund sets the level by which disbursements cannot legally exceed appropriations. The budget will be presented by fund and legal appropriation control will be identified and adopted by major categories or object classification. There is flexibility in the use of various line items within a major category, so long as the total category appropriation control is maintained.

The District manages its finances according to generally accepted accounting principles (GAAP). Throughout the fiscal year, expenditures and revenues are closely monitored to ensure compliance with the adopted budget and state law. Monthly budget reports are distributed to management and the Board of Directors. Annually, an audit is performed and filed with the State of Oregon by an independent certified public accountant.

The District strives to prepare its annual budget in a manner that provides readers an understanding of all of the facets of the District's operations. The budget is designed to be a policy document, operations guide, financial plan, and a communications guide.

Fund Accounting

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain functions. Columbia River Fire & Rescue uses funds to report its financial position and the results of its operations.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, reserves, fund equity, revenues, and expenditures.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Governmental funds are used to account for tax-supported activities. Proprietary funds are used to account for a government's business-type activities supported by fees or charges. Fiduciary funds are used to account for resources held by the government as a trustee or agent for others and cannot be used to support the government's own programs.

Columbia River Fire & Rescue has appropriated and adopted eight funds, all of which are considered "governmental" and include the General Fund, Sick Leave Retirement Reserve, Real Property/Apparatus Reserve, Tax Anticipation Notes Special Revenue, RSVP Fund, Health Insurance Reserve, Grant Special Revenue and Maintenance Fund. The General Fund is a major fund and is used to account for revenues and expenditures needed to run the daily operations of the District. It includes categories like personal services, materials and services, operating contingency, inter-fund operating transfers, and debt service. A major fund is one whose revenues and expenditures are at least ten percent of corresponding totals for all governmental funds and at least five percent of the aggregate amount for all governmental funds for the same item. The General Fund receives the majority of revenue from property taxes.

The Sick Leave Retirement Reserve Fund accounts for the District's sick leave payouts when employees retire. It is funded by annual transfers from the General Fund.

The Real Property/Apparatus Reserve Fund is used to accumulate and expend needed funds for major capital items or projects including apparatus, equipment and facilities. It is funded by annual transfers from the General Fund.

The Tax Anticipation Notes Special Revenue fund is used to account for interim financing revenue and expenses. This is the period from July 1st to mid-November when the first major tax revenue deposits are received. It is the long-term financial goal of the District to eliminate this borrowing as a way of measuring our financial health. Current anticipation is that the District will request \$800,000 in interim financing for FY 2016-17.

Retired Senior Volunteer Program (RSVP) Special Revenue Fund accounts for the Federal grant funds and expenditures used to manage the RSVP program which the District sponsors.

Health Insurance Reserve Fund is used to accumulate funds for future health insurance premium increases. It is funded by transfers from the General Fund.

Grant Special Revenue Fund accounts for grant funding and expenditures received through the Federal SAFER and AFG grants.

The Maintenance Enterprise Fund's purpose is to account for funds generated and expended as a part of the District's vehicle maintenance program, which provides contracted vehicle maintenance service to other emergency response agencies and municipalities.

Basis of Accounting and Budgeting

Basis of accounting recognizes the timing of transactions and events. This budget is prepared using the modified accrual basis of accounting and budgeting for all governmental fund types in accordance with generally accepted accounting principles. The basis of accounting and basis of budgeting are the same under the District's practices and policy. Under the modified accrual basis, expenditures are recorded when the expense is incurred, rather than when the invoices are paid. Revenues are recorded in the accounting period in which they become measurable and available. An example of significant revenues that are considered measurable and available at June 30th is property tax revenue (paid by District patrons in June, but received in July by the County Treasurer). The District utilizes a 31-day look-back period or accrual for purposes of revenue recognition.

Debt Service

Rural Fire Protection Districts formed under ORS Chapter 478 are limited to the total amount of indebtedness they may incur, which includes both general obligation bonds and other financing liabilities. At no time may the aggregate amount of debt liabilities exceed one and one-fourth percent (0.0125) of the District's real market value, which for 2016 is \$2,543,691,143. Columbia River Fire & Rescue's legal debt limit is \$31,796,139 and our remaining debt capacity is \$28,446,139.

In February 2016, the District refunded and refinanced the 2006 Full Faith & Credit Obligations that were issued to build the Lee Broadbent Training Center in the amount of \$2,375,000. The District received an A+ rating from Standard and Poor's Financial Services as a part of the process which resulted in a lower interest rate than originally planned (Average 3.042% down from 4.966%) The new obligations are on the same maturity schedule as the previous with a final payment date of January 1, 2037. Net present

value of savings incurred due to the refunding and refinancing is estimated at \$422,544. The payment schedule is as follows:

| Period Ending | Principal | Coupon | Interest | Debt Service | Annual Payment |
|---------------|-----------|--------|-----------|--------------|----------------|
| 7/1/2016 | | | 36,012.78 | 36,012.78 | 36,012.78 |
| 1/1/2017 | 15,000 | 2.00% | 45,650.00 | 60,650.00 | |
| 7/1/2017 | | | 45,500.00 | 45,500.00 | 106,150.00 |
| 1/1/2018 | 80,000 | 3.00% | 45,500.00 | 125,500.00 | |
| 7/1/2018 | | | 44,300.00 | 44,300.00 | 169,800.00 |
| 1/1/2019 | 85,000 | 3.00% | 44,300.00 | 129,300.00 | |
| 7/1/2019 | | | 43,025.00 | 43,025.00 | 172,325.00 |
| 1/1/2020 | 90,000 | 3.00% | 43,025.00 | 133,025.00 | |
| 7/1/2020 | | | 41,675.00 | 41,675.00 | 174,700.00 |
| 1/1/2021 | 85,000 | 3.00% | 41,675.00 | 126,675.00 | |
| 7/1/2021 | | | 40,400.00 | 40,400.00 | 167,075.00 |
| 1/1/2022 | 90,000 | 4.00% | 40,400.00 | 130,400.00 | |
| 7/1/2022 | | | 38,600.00 | 38,600.00 | 169,000.00 |
| 1/1/2023 | 95,000 | 4.00% | 38,600.00 | 133,600.00 | |
| 7/1/2023 | | | 36,700.00 | 36,700.00 | 170,300.00 |
| 1/1/2024 | 100,000 | 4.00% | 36,700.00 | 136,700.00 | |
| 7/1/2024 | | | 34,700.00 | 34,700.00 | 171,400.00 |
| 1/1/2025 | 105,000 | 4.00% | 34,700.00 | 139,700.00 | |
| 7/1/2025 | | | 32,600.00 | 32,600.00 | 172,300.00 |
| 1/1/2026 | 110,000 | 4.00% | 32,600.00 | 142,600.00 | |
| 7/1/2026 | | | 30,400.00 | 30,400.00 | 173,000.00 |
| 1/1/2027 | 110,000 | 4.00% | 30,400.00 | 140,400.00 | |
| 7/1/2027 | | | 28,200.00 | 28,200.00 | 168,600.00 |
| 1/1/2028 | 115,000 | 4.00% | 28,200.00 | 143,200.00 | |
| 7/1/2028 | | | 25,900.00 | 25,900.00 | 169,100.00 |
| 1/1/2029 | 125,000 | 4.00% | 25,900.00 | 150,900.00 | |
| 7/1/2029 | | | 23,400.00 | 23,400.00 | 174,300.00 |
| 1/1/2030 | 125,000 | 4.00% | 23,400.00 | 148,400.00 | |
| 7/1/2030 | | | 20,900.00 | 20,900.00 | 169,300.00 |
| 1/1/2031 | 130,000 | 4.00% | 20,900.00 | 150,900.00 | |
| 7/1/2031 | | | 18,300.00 | 18,300.00 | 169,200.00 |
| 1/1/2032 | 140,000 | 4.00% | 18,300.00 | 158,300.00 | |
| 7/1/2032 | | | 15,500.00 | 15,500.00 | 173,800.00 |
| 1/1/2033 | 140,000 | 4.00% | 15,500.00 | 155,500.00 | |
| 7/1/2033 | | | 12,700.00 | 12,700.00 | 168,200.00 |
| 1/1/2034 | 150,000 | 4.00% | 12,700.00 | 162,700.00 | |
| 7/1/2034 | | | 9,700.00 | 9,700.00 | 172,400.00 |
| 1/1/2035 | 160,000 | 4.00% | 9,700.00 | 169,700.00 | |
| 7/1/2035 | | | 6,500.00 | 6,500.00 | 176,200.00 |
| 1/1/2036 | 160,000 | 4.00% | 6,500.00 | 166,500.00 | |
| 7/1/2036 | | | 3,300.00 | 3,300.00 | 169,800.00 |
| 1/1/2037 | 165,000 | 4.00% | 3,300.00 | 168,300.00 | 168,300.00 |

COLUMBIA RIVER FIRE AND RESCUE



GENERAL FUND REVENUE & EXPENDITURES

FISCAL YEAR 2016-17 BUDGET DOCUMENT

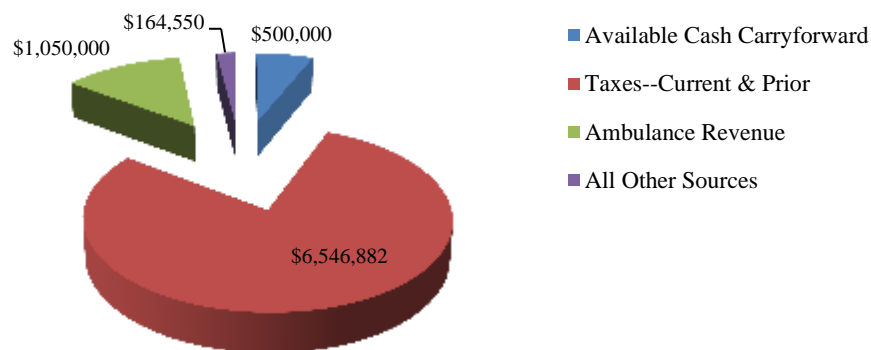
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General Fund Revenue

Fiscal Year 2016-17

| GENERAL FUND | | Revenue | | | | | |
|--------------|-------------------------------|----------------------|----------------------|-----------------------|---------------------|---------------------|--------------------|
| | | History | | Current | | | |
| Account | Description | Actual FY 2013-14 | Actual FY 2014-15 | Adopted FY 2015-16 | Proposed 2016-17 | Approved 2016-17 | Adopted 2016-17 |
| 00-00-0000 | Available Cash On Hand | 482,910 | 714,732 | 475,000 | 500,000 | 500,000 | 500,000 |
| 00-00-4000 | Prior Taxes | 350,116 | 317,714 | 320,000 | 300,000 | 300,000 | 300,000 |
| 00-00-4010 | Current Year Taxes | 5,738,901 | 5,822,137 | 5,981,000 | 6,246,882 | 6,246,882 | 6,246,882 |
| 00-00-4020 | Interest Earned | 12,030 | 10,782 | 12,000 | 13,000 | 13,000 | 13,000 |
| 00-00-4030 | Donations & Grants | - | 5,135 | 100 | - | - | - |
| 00-00-4040 | Ambulance Revenue | 1,022,812 | 1,059,090 | 985,000 | 1,050,000 | 1,050,000 | 1,050,000 |
| 00-00-4050 | Care Car Revenue | | | - | - | - | - |
| 00-00-4060 | Fire-Med Revenue | 51,000 | 51,320 | 50,000 | 51,000 | 51,000 | 51,000 |
| 00-00-4070 | Lifeflight Revenue | 27,120 | 28,560 | 25,000 | 26,000 | 26,000 | 26,000 |
| 00-00-4080 | Maintenance Shop Revenue | 101,686 | - | - | - | - | - |
| 00-00-4100 | Address Sign Revenue | 380 | 638 | 500 | 500 | 500 | 500 |
| 00-00-4110 | Sale of Equipment & Property | | | - | - | - | - |
| 00-00-4120 | Royalties & Rights | 36,204 | 24,720 | 20,000 | 20,000 | 20,000 | 20,000 |
| 00-00-4130 | Training Revenue | 2,481 | 4,000 | 2,500 | 10,000 | 10,000 | 10,000 |
| 00-00-4140 | Fines & Billable Response | 3,753 | - | - | - | - | - |
| 00-00-4150 | Public Education Donations | 4,920 | 4,910 | 5,500 | 5,500 | 5,500 | 5,500 |
| 00-00-4160 | Fire Service Agreements | 5,819 | 5,242 | 6,000 | 6,000 | 6,000 | 6,000 |
| 00-00-4170 | Conflagration Revenue | 45,092 | 66,729 | 750 | 50 | 50 | 50 |
| 00-00-4180 | Lease Proceeds | | - | - | - | - | - |
| 00-00-4190 | Insurance Refund | | - | - | - | - | - |
| | | | - | | | | |
| 00-00-4200 | Miscellaneous Revenue | 15,297 | 9,990 | 500 | 500 | 500 | 500 |
| 00-00-4205 | 3rd Party Contract Billing | 37,180 | 40,061 | 42,000 | 32,000 | 32,000 | 32,000 |
| 00-00-4999 | Transfers In | | | | | | |
| | Real Property Apparatus | | - | - | | | |
| | Sick Leave/Retirement | 68,650 | - | - | | | |
| | Health Insurance Reserve Fund | | - | - | | | |
| | | 7,523,439 | 7,451,029 | 7,450,850 | 8,261,432 | 8,261,432 | 8,261,432 |

Approved FY 2016-17 General Fund Resources



General Fund Revenue

Fiscal Year 2016-17

ASSESSED VALUE/REVENUE ESTIMATE WORKSHEET

Columbia River Fire & Rescue

TAX YEAR 2016-17 PROJECTED

| Property Type | Current AV | Change | Exemptions | New Value | Estimated AV |
|-----------------------|----------------------|------------------|-------------------|-------------------|----------------------|
| Real: | | | | | |
| City Residential | 883,904,245 | - | 4,122,946 | 10,056,310 | 889,837,609 |
| Rural Residential | 826,650,228 | - | 4,280,026 | 10,003,210 | 832,373,412 |
| Commercial/Industrial | 180,351,784 | - | 1,918,416 | 2,179,010 | 180,612,378 |
| State Industrial | 243,942,833 | 5,284,700 | 47,177,674 | 16,553,050 | 218,602,909 |
| Farm/Forest | - | - | - | - | - |
| Odd lot | 110,140 | - | - | 500 | 110,640 |
| Mult-Family | 21,303,191 | - | - | - | 21,303,191 |
| Personal: | - | - | - | - | - |
| Man Struct | 10,584,110 | - | 360,112 | - | 10,223,998 |
| Recreational | 337,300 | - | - | - | 337,300 |
| Business | 39,184,202 | - | 821,298 | - | 38,362,904 |
| Specially Assessed | 2,843,231 | - | - | - | 2,843,231 |
| Utility: | 86,532,365 | - | - | - | 86,532,365 |
| SUBTOTAL | 2,295,743,629 | 5,284,700 | 58,680,472 | 38,792,080 | 2,281,139,937 |

| | |
|---------------------------|---------------|
| LESS Urban Renewal Excess | 16,824,330 |
| OTHER ADJUSTMENTS | - |
| RATE VALUE | 2,264,315,607 |
| RATE | 0.00297310 |
| MEASURE 5 COMPRESSION | 36,558 |

ESTIMATED GROSS REVENUE 6,695,479

Values provided by Columbia County Assessor's Office

Estimated Tax to be received at 93.3%

ESTIMATED TAX RECEIPTS FY 2016-17 6,246,882

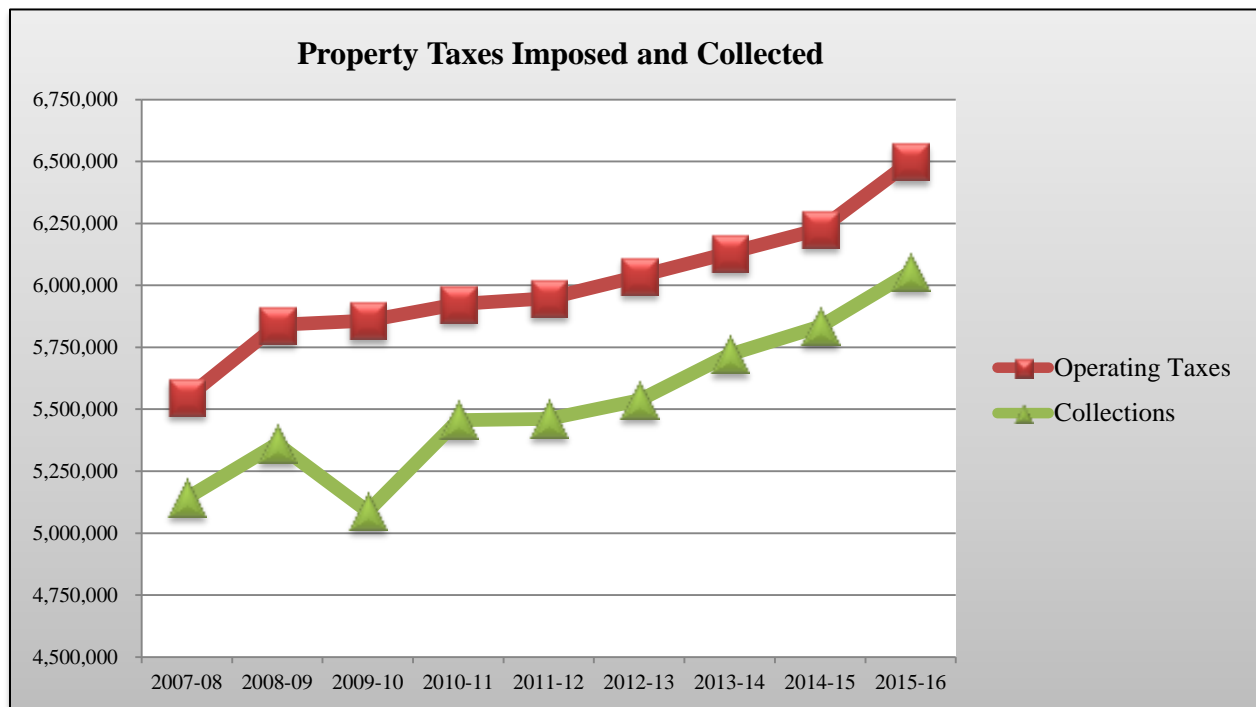
| | | |
|---------------------------------|--|-----------|
| Cash On Hand Estimation: | Projected Ending GF Cash Balance 6/30/16 | 1,307,000 |
| | Cash needed for July-November | 2,700,000 |
| | TANS Funding | 800,000 |
| | Projected Cash Repts July-November | 1,067,888 |
| | Cash from GF Ending Cash Balance | 1,900,000 |
| | Estimated Balance for GF | 474,888 |

General Fund Revenue

Fiscal Year 2016-17

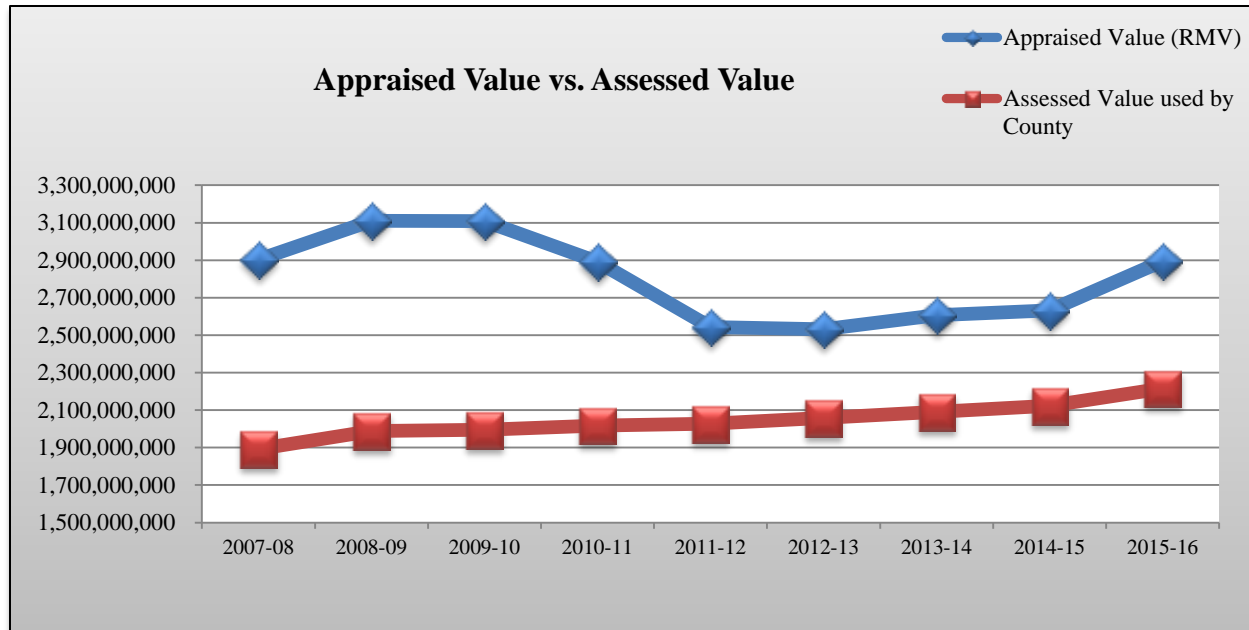
Property Taxes & Values

| Fiscal Year | Appraised Value (RMV) | Actual Value (Includes Urban Renewal Value) | Operating Taxes Imposed | Collections | % |
|-------------|--------------------------|--|----------------------------|------------------|-------|
| 2007-08 | 2,904,351,538 | 1,892,021,607 | 5,547,231 | 5,142,371 | 93.3% |
| 2008-09 | 3,110,814,938 | 1,987,598,973 | 5,840,500 | 5,359,872 | 91.8% |
| 2009-10 | 3,108,908,061 | 1,995,140,174 | 5,857,220 | 5,087,329 | 86.9% |
| 2010-11 | 2,891,589,130 | 2,017,385,655 | 5,925,154 | 5,456,056 | 92.1% |
| 2011-12 | 2,542,543,242 | 2,027,645,587 | 5,947,536 | 5,461,097 | 91.8% |
| 2012-13 | 2,530,640,253 | 2,057,838,540 | 6,036,657 | 5,536,353 | 91.7% |
| 2013-14 | 2,606,359,215 | 2,091,096,292 | 6,131,112 | 5,721,164 | 93.3% |
| 2014-15 | 2,631,799,459 | 2,123,300,664 | 6,227,558 | 5,834,608 | 93.7% |
| 2015-16 | 2,894,733,473 | 2,215,265,241 | 6,500,144 | 6,053,092 (Est.) | 93.1% |



General Fund Revenue

Fiscal Year 2016-17



Top Taxpayers 2015-16

| <u>Business Name</u> | <u>Tax Amount</u> | <u>Assessed Value</u> |
|-----------------------------|-------------------|-----------------------|
| US Gypsum | 1,178,506 | 69,523,370 |
| Dyno Nobel | 555,361 | 42,525,920 |
| Armstrong World Industries | 384,079 | 25,715,160 |
| NW Natural Gas | 257,451 | 18,236,500 |
| Columbia River PUD | 253,030 | 19,513,500 |
| Cascades Tissue Group | 244,333 | 51,798,430 |
| City of St. Helens | 215,912 | 13,988,180 |
| Portland General Electric | 189,354 | 15,389,000 |
| Comcast Corp | 136,856 | 8,944,800 |
| Walmart Real Estate | 122,988 | 8,234,390 |
| Port of St. Helens | 118,699 | 7,796,920 |
| Teevin Investment Co | 116,142 | 6,200,410 |
| Foss Maritime Co | 111,470 | 6,347,880 |
| Knife River Corp | 109,002 | 8,242,270 |
| CenturyLink | 103,323 | 7,043,000 |
| Teevin Term & Teevin Invest | 100,532 | 7,371,950 |
| Teevin Bros Land & Timber | 99,290 | 5,660,760 |
| Letica Corp | 93,248 | 6,228,040 |
| Weston Investment Co | 77,703 | 5,202,430 |
| Calaway Properties LLC | 75,061 | 4,962,860 |

General Fund Personal Services

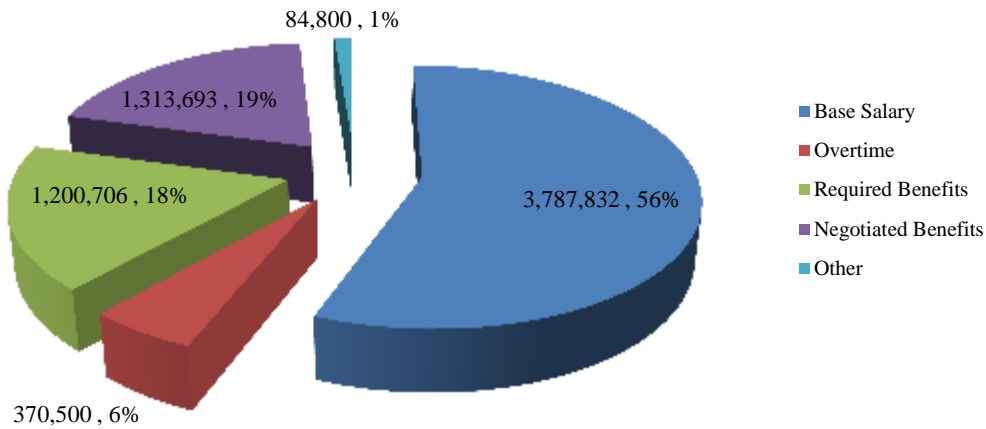
Fiscal Year 2016-17

| GENERAL FUND REQUIREMENTS | | <u>History</u> | | | <u>Current</u> | | |
|------------------------------|--|----------------------|----------------------|-----------------------|---------------------|---------------------|--------------------|
| Account | Description | Actual FY 2013-14 | Actual FY 2014-15 | Adopted FY 2015-16 | Proposed 2016-17 | Approved 2016-17 | Adopted 2016-17 |
| 00-10-5000 | Base Wages - Fire Chief (1) | 111,761 | 113,999 | 117,000 | 130,000 | 130,000 | 130,000 |
| 00-10-5010 | Base Wages - Division Chief (3) | 214,228 | 200,878 | 220,000 | 337,000 | 334,000 | 334,000 |
| 00-10-5015 | Base Wages - Captain (2) | 265,517 | 271,074 | 274,000 | 186,365 | 184,520 | 184,520 |
| 00-10-5020 | Base Wages - Lieutenant (7) | 479,437 | 489,582 | 495,000 | 590,285 | 590,285 | 590,285 |
| 00-10-5025 | Base Wages - Firefighter (27) | 1,630,631 | 1,852,223 | 1,785,500 | 1,967,675 | 1,963,694 | 1,963,694 |
| 00-10-5026 | Base Wages - Part Time Firefighter | 40,059 | 2,530 | 20,000 | - | - | - |
| 00-10-5030 | Base Wages - Lead Mechanic (.8) | 68,596 | 57,680 | 57,500 | 58,536 | 58,536 | 58,536 |
| 00-10-5035 | Base Wages - Mechanic (.8) | 57,914 | 47,942 | 48,500 | 49,428 | 49,428 | 49,428 |
| 00-10-5040 | Base Wages - Finance Director (1) | 77,125 | 88,059 | 93,000 | 100,000 | 100,000 | 100,000 |
| 00-10-5045 | Base Wages- EMS Billing Specialist (1) | 44,235 | 45,567 | 48,500 | 51,355 | 51,355 | 51,355 |
| 00-10-5046 | Base Wages- Finance/Billing Assist (1) | 28,537 | 28,749 | 32,500 | 34,133 | 34,133 | 34,133 |
| 00-10-5050 | Base Wages - Vol Coordinator/PIO (.5) | | | - | 27,983 | 27,983 | 27,983 |
| 00-10-5100 | Overtime - Emergency Response | 4,774 | 4,878 | 10,000 | 10,000 | 10,000 | 10,000 |
| 00-10-5105 | Overtime - Sick Leave Coverage | 202,161 | 195,026 | 175,000 | 180,000 | 180,000 | 180,000 |
| 00-10-5110 | Overtime - Vacant Position | 68,907 | 27,611 | 240,000 | 100,000 | 100,000 | 100,000 |
| 00-10-5115 | Overtime - Administrative | 3,356 | 4,160 | 5,000 | 7,500 | 7,500 | 7,500 |
| 00-10-5120 | Overtime - Training & Meetings | 14,646 | 6,663 | 7,500 | 25,000 | 25,000 | 25,000 |
| 00-10-5125 | Overtime - Fire Prevention | | | - | - | - | - |
| 00-10-5130 | Acting Lieutenant | 11,969 | 12,426 | 15,000 | 15,000 | 15,000 | 15,000 |
| 00-10-5135 | FLSA | 22,948 | 26,606 | 40,000 | 32,000 | 32,000 | 32,000 |
| 00-10-5140 | Longevity | 9,428 | 8,455 | 11,000 | 11,000 | 11,000 | 11,000 |
| 00-10-5145 | EMT Differentials & Recertification | 226,243 | 252,255 | 261,750 | 263,016 | 258,700 | 258,700 |
| 00-10-5146 | Mechanics On-Call | | | | 5,200 | 5,200 | 5,200 |
| 00-10-5150 | Volunteer Reimbursement | 10,000 | 8,965 | 10,000 | 5,000 | 5,000 | 5,000 |
| 00-10-5155 | Length of Service | 10,300 | 10,300 | 10,300 | 10,300 | 10,300 | 10,300 |
| 00-10-5160 | Conflagration | 24,266 | 30,084 | 1,000 | 1,000 | 1,000 | 1,000 |
| 00-10-5200 | FICA | 270,254 | 290,898 | 317,000 | 324,690 | 323,433 | 323,433 |
| 00-10-5205 | PERS | 612,866 | 633,929 | 741,000 | 753,147 | 783,273 | 783,273 |
| 00-10-5210 | Unemployment | 3,534 | 3,821 | 5,000 | 5,000 | 5,000 | 5,000 |
| 00-10-5215 | Workers Comp | 67,085 | 70,844 | 81,000 | 75,000 | 75,000 | 75,000 |
| 00-10-5220 | Life Insurance | 4,059 | 4,457 | 6,000 | 6,000 | 6,000 | 6,000 |
| 00-10-5225 | Medical Insurance | 912,060 | 999,112 | 1,043,000 | 1,232,727 | 1,220,000 | 1,220,000 |
| 00-10-5230 | Disability Insurance | 10,908 | 11,728 | 14,000 | 14,000 | 14,000 | 14,000 |
| 00-10-5235 | Employee Asst Program | 4,335 | 4,793 | 6,000 | 5,000 | 5,000 | 5,000 |
| 00-10-5240 | PEHP | 57,681 | 63,060 | 62,000 | 71,693 | 71,693 | 71,693 |
| 00-10-5300 | Directors Reimbursement | 1,384 | 525 | 2,000 | 2,000 | 2,000 | 2,000 |
| 00-10-5350 | Retirement/Recognition | 4,433 | 1,012 | 2,500 | 2,500 | 2,500 | 2,500 |
| 00-10-5400 | Sickleave/Retirement Payout | - | - | 60,000 | 65,000 | 65,000 | 65,000 |
| TOTAL PS REQUIREMENTS | | 5,575,638 | 5,869,889 | 6,317,550 | 6,754,532 | 6,757,532 | 6,757,532 |

General Fund Personal Services

Fiscal Year 2016-17

Personal Services Detail



Total Annual Compensation by Position

Includes salary, required & negotiated benefits

| | |
|------------------------|--------------------|
| Firefighter (27) | \$3,374,543 |
| Company Officer (9) | \$1,191,735 |
| Senior Admin (5) | \$ 830,630 |
| Admin Staff (4) | \$ 371,297 |
| Grant Funded Staff (2) | \$ 160,250 |
| Total | \$5,928,455 |

Training Overtime

| | | |
|--|--------|----------|
| Human Resources Training (6 session @3 hrs x 6 officers) | 4,800 | |
| Station Officer Meetings (Qtrly @ 2 hrs x 6 officers) | 2,200 | |
| Off Site Training (34 x 12-hr shift coverage) | 18,000 | \$25,000 |

Medical Insurance

| | | |
|------------------------------|-----------|-------------|
| Insurance Premium: Employees | 1,037,727 | |
| Insurance Premium: COBRA | 85,000 | |
| MERP Contribution | 60,000 | |
| HRA-Veba Contribution | 50,000 | \$1,232,727 |

General Fund Materials & Services

Fiscal Year 2016-17

| GENERAL FUND Materials & Services | | <u>History</u> | | <u>Current</u> | | | |
|--|---------------------------------|----------------------|----------------------|-----------------------|---------------------|---------------------|--------------------|
| Account | Description | Actual FY 2013-14 | Actual FY 2014-15 | Adopted FY 2015-16 | Proposed 2016-17 | Approved 2016-17 | Adopted 2016-17 |
| 00-20-6000 | Vehicle Maintenance | 155,969 | 136,648 | 155,000 | 155,000 | 155,000 | 155,000 |
| 00-20-6010 | Station Maintenance | 28,147 | 30,150 | 35,000 | 32,000 | 32,000 | 32,000 |
| 00-20-6015 | Utilities | 94,977 | 94,242 | 106,000 | 100,000 | 100,000 | 100,000 |
| 00-20-6020 | Administrative | 55,428 | 44,202 | 50,000 | 43,000 | 40,000 | 40,000 |
| 00-20-6025 | Training & Travel | 9,264 | 20,672 | 18,000 | 28,000 | 28,000 | 28,000 |
| 00-20-6026 | Promotional Training & Travel | 271 | - | 5,000 | 5,000 | 5,000 | 5,000 |
| 00-20-6030 | Uniforms & PPE | 54,413 | 45,709 | 50,000 | 55,000 | 55,000 | 55,000 |
| 00-20-6032 | Volunteer Recruitment/Retention | 3,892 | 3,006 | 7,500 | 10,000 | 10,000 | 10,000 |
| 00-20-6035 | Interest/Bank Charges | 5,908 | 6,628 | 6,400 | 7,000 | 7,000 | 7,000 |
| 00-20-6040 | Physical Fitness | 503 | 45 | 500 | 1,500 | 1,500 | 1,500 |
| 00-20-6045 | Firefighting Equipment | 9,661 | 29,046 | 15,000 | 25,000 | 25,000 | 25,000 |
| 00-20-6050 | Medical Supplies | 66,208 | 69,813 | 75,000 | 75,000 | 75,000 | 75,000 |
| 00-20-6100 | Radio Equipment | 947 | 682 | 7,500 | 10,000 | 10,000 | 10,000 |
| 00-20-6105 | Breathing Apparatus | 13,129 | 10,321 | 25,000 | 25,000 | 25,000 | 25,000 |
| 00-20-6115 | District Mapping/Address Signs | 1,046 | - | 500 | 500 | 500 | 500 |
| 00-20-6200 | Fire Prevention | | 323 | - | - | - | - |
| 00-20-6205 | Fire Investigations | 13 | 100 | 500 | 1,000 | 1,000 | 1,000 |
| 00-20-6210 | Public Education | 9,504 | 9,746 | 10,000 | 10,000 | 10,000 | 10,000 |
| 00-20-6215 | Life Flight Memberships | 27,120 | 28,200 | 25,000 | 26,000 | 26,000 | 26,000 |
| 00-20-6300 | Conflagration | 156 | 1,920 | 100 | 100 | 100 | 100 |
| 00-20-6900 | Miscellaneous Expenses | (4,342) | 4,431 | - | - | - | - |
| TOTAL Materials & Services Expenditures | | 532,213 | 535,883 | 592,000 | 609,100 | 606,100 | 606,100 |

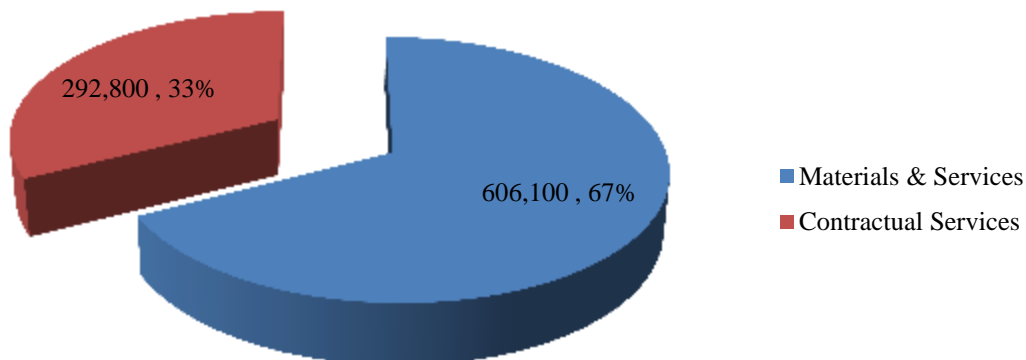
| Detailed Explanation | | | | | | | |
|--|--|--------|-----------|--|-------------------------------------|--------|----------|
| Vehicle Maintenance | | | | Uniforms & PPE | | | |
| | Fuel | 65,000 | | | Turnouts & PPE (12 sets) | 26,400 | |
| | Parts & Supplies | 90,000 | \$155,000 | | Boots, Shirts, Pants, Etc. | 28,600 | \$55,000 |
| Station Maintenance | | | | Volunteer Recruitment/Retention | | | |
| | Paper & Cleaning | 6,500 | | | Education--LCROA Academy | 5,000 | |
| | General Maintenance (Bulbs, paint, etc.) | 6,500 | | | Advertising/Open Houses | 2,500 | |
| | Electrical & Heating/Appliance | 6,500 | | | Incentives/Appreciation | 2,500 | \$10,000 |
| | Plumbing | 2,500 | | Interest/Bank Charges | | | |
| | Air Monitoring Sensors | 1,000 | | | Monthly Charges | 7,000 | \$7,000 |
| | Doors | 4,000 | | Physical Fitness | | | |
| | LBTC Maintenance | 5,000 | \$32,000 | | Gym Equipment | 1,500 | \$1,500 |
| Utilities | | | | Firefighting Equipment | | | |
| | Electric | 31,000 | | | AFG Grant Tools & Equip Match | 10,000 | |
| | Communications | 31,000 | | | Foam | 5,000 | |
| | Water | 18,000 | | | Hose | 10,000 | \$25,000 |
| | Natural Gas | 11,000 | | Medical Supplies | | | |
| | Alarm Systems | 1,000 | | | Supplies | 58,000 | |
| | Garbage | 8,000 | \$100,000 | | Pharmaceuticals | 1,000 | |
| Administrative | | | | | Vents, Stretchers, Other Maint | 16,000 | \$75,000 |
| | Background Checks/Fingerprints | 1,000 | | Radio Equipment | | | |
| | Advertising | 500 | | | Portable Radio Repair | 1,000 | |
| | Dues & Membership fees | 12,000 | | | Radio Replacement | 9,000 | \$10,000 |
| | Postage & Shipping | 6,600 | | Breathing Apparatus | | | |
| | Work Station & Office Supplies | 19,400 | | | Air samples, hydrotesting, maint | 10,000 | |
| | Meetings: Koffee Klatch, CEPA, IGA | 500 | \$40,000 | | Replacement/Add 'l Stock | 15,000 | \$25,000 |
| Training & Travel | | | | District Mapping/Address Signs | | | |
| | Blue Card--Lt's only (7) | 2,500 | | | Address Sign Stock | 500 | \$500 |
| | Target Solutions | 7,000 | | Fire Investigation | | | |
| | PALS Instructor | 1,500 | | | Camera | 500 | |
| | EMS Billing Training | 3,000 | | | Dues & Memberships | 450 | \$950 |
| | Administrative Training-Finance, Chiefs | 5,000 | | Public Education | | | |
| | Other (\$250/FF) | 9,000 | \$28,000 | | Fire Med | 8,000 | |
| Promotional Training & Travel | | | | | Education Materials/Outreach | 2,000 | \$10,000 |
| | 50% Tuition Reimbursement | 5,000 | \$5,000 | Life Flight Memberships | | | |
| | | | | | Pass-Through to Life Flight | 26,000 | \$26,000 |
| | | | | Conflagration | | | |
| | | | | | Place holder for potential expenses | 100 | \$100 |

General Fund Contractual Services

Fiscal Year 2016-17

| GENERAL FUND Contractual Services | | <u>History</u> | | <u>Current</u> | | |
|--|---|----------------------|----------------------|-----------------------|---------------------|--------------------|
| Account | Description | Actual FY 2013-14 | Actual FY 2014-15 | Adopted FY 2015-16 | Proposed 2016-17 | Adopted 2016-17 |
| 00-30-7000 | Contractual Services - Audit | 9,955 | 19,480 | 18,000 | 14,500 | 14,500 |
| 00-30-7005 | Contractual Services - Legal | 27,285 | 45,913 | 30,000 | 30,000 | 30,000 |
| 00-30-7010 | Contractual Services - Service Contracts | 101,520 | 75,756 | 105,000 | 95,000 | 95,000 |
| 00-30-7015 | Contractual Services - I.T. Service | 50,988 | 35,754 | 35,000 | 40,000 | 40,000 |
| 00-30-7020 | Contractual Services - Office Assistant | - | 4,428 | - | - | - |
| 00-30-7021 | Contractual Services - Shop Maintenance | 16,585 | 12,440 | 20,000 | 17,000 | 17,000 |
| 00-30-7025 | Contractual Services - Janitorial Services | - | - | - | - | - |
| 00-30-7030 | Contractual Services - District Physician Advisor | 18,824 | 18,824 | 19,000 | 20,000 | 20,000 |
| 00-30-7035 | Contractual Service - Hose & Ladder Testing | 6,440 | 6,236 | 8,000 | 8,000 | 8,000 |
| 00-30-7040 | Contractual Services - PPE Care | - | - | - | - | - |
| 00-30-7045 | Contractual Services - Property Lease | 1,200 | 1,300 | 1,300 | 1,300 | 1,300 |
| 00-30-7050 | Contractual Services - Liability Insurance | 49,536 | 59,782 | 60,000 | 65,000 | 65,000 |
| 00-30-7055 | Contractual Services - Legal Notices | 610 | 3,998 | 1,000 | 1,000 | 1,000 |
| 00-30-7060 | Contractual Services - Civil Service | 487 | 481 | 1,000 | 1,000 | 1,000 |
| 00-30-7100 | Fire Med Services | - | - | - | - | - |
| TOTAL Contractual Services Expenditures | | 283,429 | 284,390 | 298,300 | 292,800 | 292,800 |

Materials & Services/Contractual Services



General Fund Contractual Services

Fiscal Year 2016-17

| Detailed Explanation | | | |
|----------------------------|--|--------|----------|
| Audit Services | | | |
| | Pauly, Rogers & Co (RFP 2016) | 14,500 | \$14,500 |
| Legal Services | | | |
| | Bullard Law-Labor Negotiations 10/2016 | 20,000 | |
| | Speer, Hoyt-General | 10,000 | \$30,000 |
| Service Contracts | | | |
| | Airgas | 7,500 | |
| | Blackbaud Support | 2,000 | |
| | Cintas: Rags, Carpets, Coveralls | 16,000 | |
| | Copier Maintenance/Toner | 4,000 | |
| | DMV Records | 100 | |
| | Hi-Tech Interface | 7,000 | |
| | High Plains Support | 7,500 | |
| | OHSU-EMS Services | 2,000 | |
| | Physicals | 12,500 | |
| | Background Checks | 3,000 | |
| | Postage Machine | 2,000 | |
| | Shredding | 2,000 | |
| | Stericycle | 8,000 | |
| | Stretcher Maintenance/Upgrades | 4,000 | |
| | TriTech Billing Support | 3,000 | |
| | Vaccinations | 5,000 | |
| | Miscellaneous Maintenance Agreements | 5,000 | |
| | Human Resources Training | 7,500 | \$98,100 |
| IT Services | | | |
| | Utilize IT Managed Service | 27,240 | |
| | Special Work Orders, Upgrades, IT Projects | 12,760 | \$40,000 |
| Shop Maintenance | | | |
| | 20-hours/week Shop Assistance & Building Maint | 16,848 | \$16,848 |
| District Physician Advisor | | | |
| | Per Contract | 20,000 | \$20,000 |
| Hose & Ladder Testing | | | |
| | Per Contract | 8,000 | \$8,000 |
| Property Lease | | | |
| | Columbia City Bay Space | 1,200 | |
| | Fairgrounds | 100 | \$1,300 |
| Liability Insurance | | | |
| | Liability | 55,800 | |
| | Crime | 480 | |
| | Life & Accident | 4,500 | \$60,780 |
| Legal Notices | | | |
| | Budget Publications | 600 | |
| | Election Expenses | 400 | \$1,000 |
| Civil Service | | | |
| | Chief Examiner Costs | 1,000 | \$1,000 |

General Fund Capital Outlay

Fiscal Year 2016-17

| GENERAL FUND | | | | | | | |
|-----------------------------------|--|----------------------|----------------------|-----------------------|---------------------|---------------------|--------------------|
| Capital Outlay | | | | | | | |
| | | <u>History</u> | | | <u>Current</u> | | |
| Account | Description | Actual FY 2013-14 | Actual FY 2014-15 | Adopted FY 2015-16 | Proposed 2016-17 | Approved 2016-17 | Adopted 2016-17 |
| 00-40-8000 | Capital Outlay - Administrative | | | - | 20,000 | 20,000 | 20,000 |
| 00-40-8005 | Capital Outlay - Building Improvements | - | 10,000 | - | 30,000 | 30,000 | 30,000 |
| 00-40-8010 | Capital Outlay - Equipment | 44,300 | 11,859 | - | 20,000 | 20,000 | 20,000 |
| 00-40-8015 | Capital Outlay - Apparatus | - | 53,856 | - | - | - | - |
| 00-40-8020 | Capital Outlay - Breathing Apparatus | | | - | - | - | - |
| 00-40-8025 | Capital Outlay - Tools | | | - | - | - | - |
| TOTAL Capital Outlay Expenditures | | 44,300 | 75,716 | - | 70,000 | 70,000 | 70,000 |

Detailed Explanation

Capital Outlay - Administrative

| | | |
|---------------------------|--------|--------|
| Computer/Network Upgrades | 10,000 | |
| Ambulance Technology | 10,000 | 20,000 |

Capital Outlay - Building Improvements

| | | |
|---------------------------|--------|--------|
| LBTC Painting/inspections | 20,000 | |
| Misc Station Improvements | 10,000 | 30,000 |

Capital Outlay - Equipment

| | | |
|-------------|-------|--------|
| Ventilators | 7,000 | |
| FF Tools | 7,000 | |
| Hose | 6,000 | 20,000 |



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General Fund Miscellaneous Expenditures

Fiscal Year 2016-17

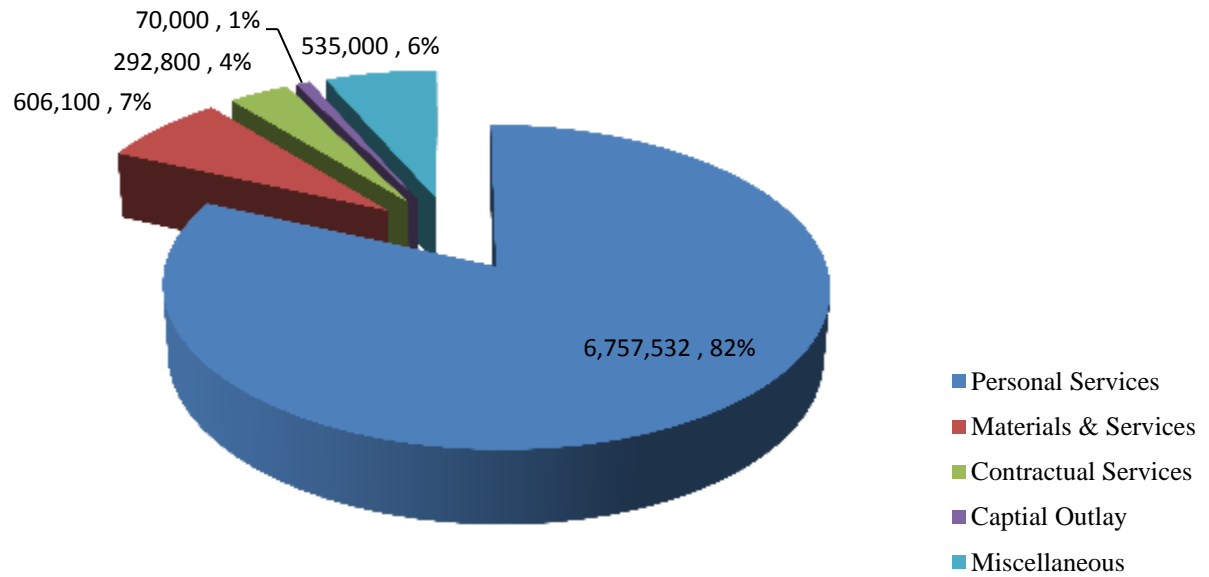
| GENERAL FUND Miscellaneous | | <u>History</u> | | <u>Current</u> | | | |
|---|---------------------------------|----------------------|----------------------|-----------------------|---------------------|---------------------|--------------------|
| Accounts | Description | Actual FY 2013-14 | Actual FY 2014-15 | Adopted FY 2015-16 | Proposed 2016-17 | Approved 2016-17 | Adopted 2016-17 |
| 00-50-9000 | Debt Service Principal | 312,368 | 320,570 | 318,000 | 110,000 | 110,000 | 110,000 |
| 00-50-9500 | Contingency Funds | - | - | 250,000 | 250,000 | 250,000 | 250,000 |
| | Transfer Out: | | | | | | |
| 00-50-9999 | Sick Leave/Retirement Reserve | 20,000 | 50,000 | 50,000 | 75,000 | 75,000 | 75,000 |
| 00-50-9999 | Tax Anticipation Notes | 29,000 | - | - | - | - | - |
| 00-50-9999 | Real Property/Apparatus Reserve | 100,000 | 230,500 | 100,000 | 100,000 | 100,000 | 100,000 |
| 00-50-9999 | Health Insurance Reserve | 25,000 | - | - | - | - | - |
| TOTAL Miscellaneous Expenditures | | 486,368 | 601,070 | 718,000 | 535,000 | 535,000 | 535,000 |

GENERAL FUND EXPENDITURES

SUMMARY

| | Adopted 2016-17 |
|-----------------------|--------------------|
| PERSONAL SERVICES | 6,757,532 |
| MATERIALS & SERVICES | 606,100 |
| CONTRACT SERVICES | 292,800 |
| CAPITAL OUTLAY | 70,000 |
| MISC EXPENDITURES | 535,000 |
| TOTAL GF EXPENDITURES | 8,261,432 |
| TOTAL GF REVENUES | 8,261,432 |

Total Adopted General Fund Expenditures FY 2016-17



COLUMBIA RIVER FIRE AND RESCUE



OTHER FUNDED REVENUES & EXPENDITURES

FISCAL YEAR 2016-17 BUDGET DOCUMENT

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Sick Leave/Retirement Fund Revenues & Expenditures

Fiscal Year 2016-17

| RESERVE FUND | | | | | | | |
|---|------------------------------------|----------------------|----------------------|-----------------------|---------------------|---------------------|--------------------|
| SICK LEAVE RETIREMENT RESERVE | | | | | | | |
| Revenues | | | | | | | |
| Account | Description | <u>History</u> | | | <u>Current</u> | | |
| | | Actual FY 2013-14 | Actual FY 2014-15 | Adopted FY 2015-16 | Proposed 2016-17 | Approved 2016-17 | Adopted 2016-17 |
| 01-00-0000 | Available Cash On Hand | 74,145 | 25,495 | 76,000 | 55,690 | 55,690 | 55,690 |
| 01-00-4020 | Interest Earned | 139 | 177 | 500 | 250 | 250 | 250 |
| 01-00-4999 | Transfers In | 20,000 | 50,000 | 50,000 | 75,000 | 75,000 | 75,000 |
| TOTAL Sick Leave/Retirement Revenues | | 94,284 | 75,673 | 126,500 | 130,940 | 130,940 | 130,940 |
| Expenditures | | | | | | | |
| Account | Description | <u>History</u> | | | <u>Current</u> | | |
| | | Actual FY 2013-14 | Actual FY 2014-15 | Adopted FY 2015-16 | Proposed 2016-17 | Approved 2016-17 | Adopted 2016-17 |
| 01-10-5400 | Sick Leave/Retirement Payout | - | - | 75,000 | 75,000 | 75,000 | 75,000 |
| 01-50-9999 | Transfers to General Fund | 68,650 | - | - | - | - | - |
| | TOTAL SL&R Expenditures | 68,650 | - | 75,000 | 75,000 | 75,000 | 75,000 |
| | Reserved for Future Expenditure | 25,634 | 75,673 | 51,500 | 55,940 | 55,940 | 55,940 |
| Fund Total | | 94,284 | 75,673 | 126,500 | 130,940 | 130,940 | 130,940 |

Employee Longevity at 7/1/2016 Age 50 with 25 years of service

| Hire Date | Yrs of Svc | Position |
|------------|------------|------------|
| 5/1/1982 | 34.19 | FF 4 |
| 8/2/1988 | 27.93 | Lieutenant |
| 5/20/1994 | 22.13 | Mechanic |
| 3/9/1995 | 21.33 | FF 4 |
| 7/31/1995 | 20.93 | FF 4 |
| 8/29/1995 | 20.85 | Captain |
| 1/31/1996 | 20.43 | FF4 |
| 2/12/1996 | 20.40 | Lieutenant |
| 5/28/1996 | 20.11 | Lieutenant |
| 10/10/1997 | 18.74 | Lieutenant |
| 1/14/1998 | 18.47 | FF4 |
| 11/15/1999 | 16.64 | Lieutenant |

Real Property, Building & Equipment Fund Revenues & Expenditures

Fiscal Year 2016-17

| RESERVE FUND | | | | | | | |
|---------------------------------|---|----------------------|----------------------|-----------------------|---------------------|---------------------|--------------------|
| REAL PROPERTY, BLDG & EQUIPMENT | | | | | | | |
| Revenues | | | | | | | |
| | | <u>History</u> | | | <u>Current</u> | | |
| Account | Description | Actual FY 2013-14 | Actual FY 2014-15 | Adopted FY 2015-16 | Proposed 2016-17 | Approved 2016-17 | Adopted 2016-17 |
| 02-00-0000 | Available Cash On Hand | 169,962 | 271,134 | \$467,000 | 480,158 | 480,158 | 480,158 |
| 02-00-4020 | Interest Received | \$1,171.32 | \$1,724.32 | \$1,100 | 1,100 | 1,100 | 1,100 |
| 02-00-4999 | Transfers From Other Funds | \$100,000.00 | \$230,500.00 | \$100,000 | 100,000 | 100,000 | 100,000 |
| | Total Real Property, Bldg & Equipment Revenues | 271,134 | 503,358 | 568,100 | 581,258 | 581,258 | 581,258 |
| | | | | | | | |
| Expenditures | | | | | | | |
| | | <u>History</u> | | | <u>Current</u> | | |
| Account | Description | Actual FY 2013-14 | Actual FY 2014-15 | Adopted FY 2015-16 | Proposed 2016-17 | Approved 2016-17 | Adopted 2016-17 |
| 02-40-8015 | Capital Outlay-Apparatus | - | - | 385,000 | 35,000 | 35,000 | 35,000 |
| 02-50-9000 | Debt Service Principal | - | - | - | - | - | - |
| 02-50-9005 | Debt Service Interest | - | - | - | - | - | - |
| 02-50-9999 | Transfers Out | - | - | - | - | - | - |
| | TOTAL RPB&E EXPENDITURES | - | - | 385,000 | 35,000 | 35,000 | 35,000 |
| | Reserved for Future Expenditure | 271,134 | 503,358 | 183,100 | 546,258 | 546,258 | 546,258 |
| | Fund Total | 271,134 | 503,358 | 568,100 | 581,258 | 581,258 | 581,258 |

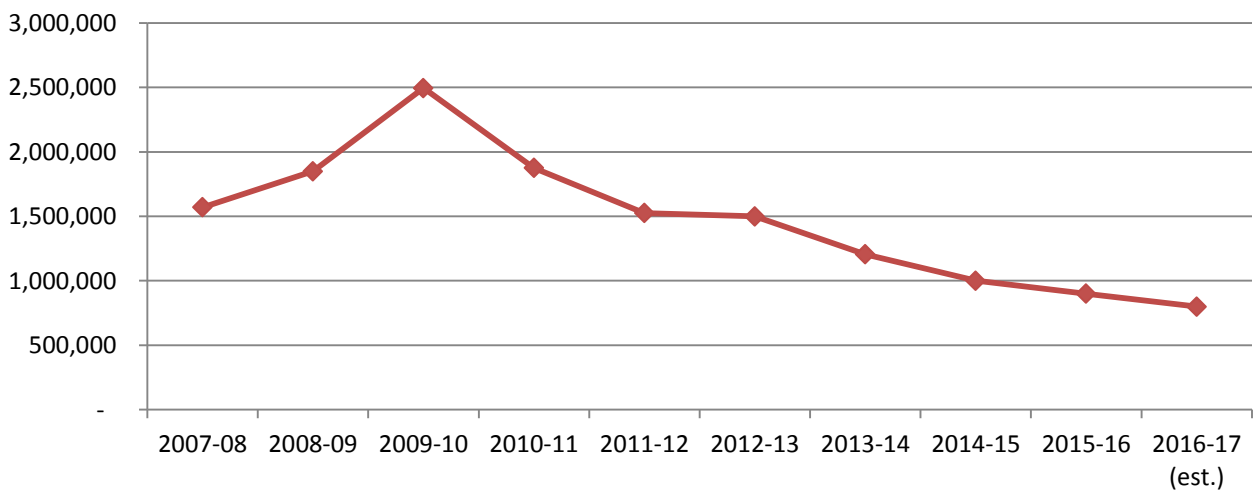
| Apparatus Purchase & Reserve Plan | | | |
|--|----------------|-------------------|---------|
| Cash Balance at 3/31/2016 | 503,358 | | |
| Transfer from General Fund FY 2016 | 100,000 | | |
| Interest Allocation | 2,400 | | |
| Purchase: 2-Used Apparatus (3/1/2016) | (150,000) | | |
| Deposit: 1-Type III Apparatus (4/1/2016) | (50,000) | | |
| Estimated Ending Balance 6/30/16 | 405,758 | Apparatus Reserve | 255,758 |
| | | Equipment | 75,000 |
| | | Buildings | 75,000 |
| <u>FY 2017</u> | | | |
| Purchase: Re-Engine 1-Ambulance | (35,000) | | |
| Transfer from General Fund FY 2017 | 100,000 | | |
| Interest Allocation | 3,000 | | |
| Estimated Ending Balance 6/30/17 | 473,758 | Apparatus Reserve | 285,648 |
| | | Equipment | 94,055 |
| | | Buildings | 94,055 |

Tax Anticipation Notes Reserve Fund Revenues & Expenditures

Fiscal Year 2016-17

| SPECIAL FUND | | | | | | | |
|---|------------------------|----------------------|----------------------|-----------------------|---------------------|---------------------|--------------------|
| TAX ANTICIPATION NOTES RESERVE | | | | | | | |
| Revenues | | | | | | | |
| Account | Description | History | | Adopted FY 2015-16 | Current | | |
| | | Actual FY 2013-14 | Actual FY 2014-15 | | Proposed 2016-17 | Approved 2016-17 | Adopted 2016-17 |
| 03-00-0000 | Available Cash On Hand | 655 | 1093074.09 | \$31,500 | 67,000 | 67,000 | 67,000 |
| 03-00-4020 | Interest Earned | \$633 | \$603 | \$600 | 1,200 | 1,200 | 1,200 |
| 03-00-4180 | Lease Proceeds-TANS | \$2,191,285 | \$0 | \$1,000,000 | 800,000 | 800,000 | 800,000 |
| 03-00-4999 | Transfers In | \$29,000 | \$0 | - | - | - | - |
| Total Tax Anticipation Notes Revenue | | 2,221,573 | 1,093,677 | 1,032,100 | 868,200 | 868,200 | 868,200 |
| Expenditures | | | | | | | |
| Account | Description | History | | Adopted FY 2015-16 | Current | | |
| | | Actual FY 2013-14 | Actual FY 2014-15 | | Proposed 2016-17 | Approved 2016-17 | Adopted 2016-17 |
| 03-50-9000 | TANS Principal | \$13,094 | \$120 | 1,000,000 | 800,000 | 800,000 | 800,000 |
| 03-50-9005 | TANS Interest (~2%) | \$1,229,040 | \$1,000,000 | 20,000 | 15,000 | 15,000 | 15,000 |
| 03-20-6032 | Bank Fees | \$0 | \$11,722 | 120 | 120 | 120 | 120 |
| 03-50-9999 | Transfer Out | - | - | - | - | - | - |
| TOTAL TANS EXPENDITURES | | 1,242,134 | 1,011,842 | 1,020,120 | 815,120 | 815,120 | 815,120 |
| Reserved for Future Expenditure | | 979,439 | 81,835 | 11,980 | 53,080 | 53,080 | 53,080 |
| Fund Total | | 2,221,573 | 1,093,677 | 1,032,100 | 868,200 | 868,200 | 868,200 |

10-Year Borrowing Trend



Retired Senior Volunteer Program Fund Revenues & Expenditures

Fiscal Year 2016-17

| SPECIAL FUND | | | | | | | |
|--|----------------------------|----------------------|----------------------|-----------------------|---------------------|---------------------|--------------------|
| RETIRED SENIOR VOLUNTEER PROGRAM | | | | | | | |
| Revenues | | | | | | | |
| Account | Description | <u>History</u> | | Adopted FY 2015-16 | <u>Current</u> | | Adopted 2016-17 |
| | | Actual FY 2013-14 | Actual FY 2014-15 | | Proposed 2016-17 | Approved 2016-17 | |
| 04-00-0000 | Available Cash On Hand | 21,032 | 7,819 | 2,000 | 2,732 | 2,732 | 2,732 |
| 04-00-4020 | Interest Earned | | | - | - | - | - |
| 04-00-4030 | Grants Revenue-RSVP | 69,484 | 66,330 | 68,934 | 68,934 | 68,934 | 68,934 |
| 04-00-4200 | Miscellaneous Revenue-RSVP | 270 | 1,569 | 1,500 | 1,000 | 1,000 | 1,000 |
| Total Retired Senior Volunteer Revenues | | 90,786 | 75,718 | 72,434 | 72,666 | 72,666 | 72,666 |

| Expenditures | | | | | | | |
|--------------------------------|---------------------------|----------------------|----------------------|-----------------------|---------------------|---------------------|--------------------|
| PERSONAL SERVICES | | | | | | | |
| Account | Description | <u>History</u> | | Adopted FY 2015-16 | <u>Current</u> | | Adopted 2016-17 |
| | | Actual FY 2013-14 | Actual FY 2014-15 | | Proposed 2016-17 | Approved 2016-17 | |
| 04-10-5075 | Base Wages- RSVP Director | 36,176 | 40,600 | 41,615 | 42,655 | 42,655 | 42,655 |
| 04-10-5200 | FICA-RSVP | 2,776 | 3,072 | 3,205 | 3,284 | 3,284 | 3,284 |
| 04-10-5205 | PERS-RSVP | 4,787 | 6,570 | 8,325 | 8,531 | 8,531 | 8,531 |
| 04-10-5210 | Unemployment-RSVP | 36 | 41 | 50 | 50 | 50 | 50 |
| 04-10-5215 | Workers Compensation-RSVP | 22 | 26 | 35 | 35 | 35 | 35 |
| 04-10-5220 | Life Insurance-RSVP | 31 | 41 | 60 | 60 | 60 | 60 |
| 04-10-5225 | Medical Insurance-RSVP | 6,439 | 8,408 | 7,900 | 8,424 | 8,424 | 8,424 |
| 04-10-5230 | Disability Insurance-RSVP | 116 | 155 | 155 | 155 | 155 | 155 |
| TOTAL PERSONAL SERVICES | | 50,383 | 58,912 | 61,345 | 63,195 | 63,195 | 63,195 |

| MATERIALS & SERVICES | | | | | | | |
|---------------------------------------|-----------------------------|----------------------|----------------------|-----------------------|---------------------|---------------------|--------------------|
| Account | Description | <u>History</u> | | Adopted FY 2015-16 | <u>Current</u> | | Adopted 2016-17 |
| | | Actual FY 2013-14 | Actual FY 2014-15 | | Proposed 2016-17 | Approved 2016-17 | |
| 04-20-6015 | Utilities-RSVP | 45 | - | - | - | - | - |
| 04-20-6020 | Administrative-RSVP | 2,156 | 1,132 | 200 | 150 | 150 | 150 |
| 04-20-6025 | Training & Travel-RSVP | 2,917 | 2,400 | 1,500 | 1,500 | 1,500 | 1,500 |
| 04-20-6400 | Volunteer Transports-RSVP | 1,852 | 2,176 | 2,200 | 1,000 | 1,000 | 1,000 |
| 04-20-6405 | RSVP Meals | 295 | 492 | 500 | 500 | 500 | 500 |
| 04-20-6410 | Recognition | 10,287 | 7,543 | 5,000 | 5,346 | 5,346 | 5,346 |
| 04-20-6415 | Volunteer Training & Travel | - | - | 714 | - | - | - |
| 04-20-6900 | RSVP Misc | - | 302 | - | - | - | - |
| TOTAL MATERIALS & SERVICES | | 17,552 | 14,046 | 10,114 | 8,496 | 8,496 | 8,496 |

Retired Senior Volunteer Program Fund Revenues & Expenditures

Fiscal Year 2016-17

| CONTRACTUAL SERVICES | | <u>History</u> | | | <u>Current</u> | |
|---|---|----------------------|----------------------|-----------------------|---------------------|--------------------|
| Account | Description | Actual FY 2013-14 | Actual FY 2014-15 | Adopted FY 2015-16 | Proposed 2016-17 | Adopted 2016-17 |
| 04-30-7050 | Contractual Services - Liability Insurance RSVP | 1,819 | 996 | 975 | 975 | 975 |
| TOTAL CONTRACTUAL SERVICES | | 1,819 | 996 | 975 | 975 | 975 |
| | | | | | | |
| CAPITAL OUTLAY | | <u>History</u> | | | <u>Current</u> | |
| Account | Description | Actual FY 2013-14 | Actual FY 2014-15 | Adopted FY 2015-16 | Proposed 2016-17 | Adopted 2016-17 |
| | Equipment | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | | - | - | - | - | - |
| | | | | | | |
| MISCELLANEOUS EXPENDITURES | | <u>History</u> | | | <u>Current</u> | |
| Account | Description | Actual FY 2013-14 | Actual FY 2014-15 | Adopted FY 2015-16 | Proposed 2016-17 | Adopted 2016-17 |
| | Other Expenses | - | - | - | - | - |
| TOTAL MISCELLANEOUS EXPENDITURES | | - | - | - | - | - |
| | | | | | | |
| RSVP Summary | | | | | | |
| | TOTAL Personnel Requirements | 50,383 | 58,912 | 61,345 | 63,195 | 63,195 |
| | TOTAL Materials & Services | 17,552 | 14,046 | 10,114 | 8,496 | 8,496 |
| | TOTAL Contractual Services | 1,819 | 996 | 975 | 975 | 975 |
| | TOTAL Capital Outlay | - | - | - | - | - |
| | TOTAL Miscellaneous Expenditures | - | - | - | - | - |
| | TOTAL All Expenditures | 69,754 | 73,954 | 72,434 | 72,666 | 72,666 |
| | Reserved for Future Expenditure | - | - | - | - | - |
| | Fund Total | 69,754 | 73,954 | 72,434 | 72,666 | 72,666 |

Columbia County Retired Senior & Volunteer Program (RSVP) serves a dual purpose of engaging persons 55 and older in volunteer service to meet critical community needs and providing a high quality experience that will enrich the lives of volunteers. Columbia County RSVP promotes the engagement of older persons as community resources in planning for community improvement and in delivery of volunteer services. Achievement of Columbia County RSVP's purpose is facilitated by coordination of the resources of CNCS, CRF&R and the community to fulfill the goals of Columbia County RSVP.

Health Insurance Reserve Fund Revenues & Expenditures

Fiscal Year 2016-17

| RESERVE FUND | | | | | | | |
|--|---|----------------------|----------------------|-----------------------|---------------------|---------------------|--------------------|
| HEALTH INSURANCE RESERVE | | | | | | | |
| Revenues | | | | | | | |
| Account | Description | <u>History</u> | | Adopted FY 2015-16 | <u>Current</u> | | Adopted 2016-17 |
| | | Actual FY 2013-14 | Actual FY 2014-15 | | Proposed 2016-17 | Approved 2016-17 | |
| 06-00-0000 | Available Cash on Hand | 75,532 | 101,043 | 101,100 | 102,000 | 102,000 | 102,000 |
| 06-00-4020 | Interest Earned | 511 | 599 | 300 | 300 | 300 | 300 |
| 06-00-4999 | Transfers In | 25,000 | - | - | - | - | - |
| Total Health Insurance Revenue | | 101,043 | 101,642 | 101,400 | 102,300 | 102,300 | 102,300 |
| Expenditures | | | | | | | |
| Account | Description | <u>History</u> | | Adopted FY 2015-16 | <u>Current</u> | | Adopted 2016-17 |
| | | Actual FY 2013-14 | Actual FY 2014-15 | | Proposed 2016-17 | Approved 2016-17 | |
| 06-10-5225 | Personnel Services (Medical Insurance Premiums) | - | - | - | - | - | - |
| 06-20-6000 | Materials & Services | - | - | - | - | - | - |
| 06-40-8000 | Capital Outlay | - | - | - | - | - | - |
| 06-50-9999 | Transfers to General Fund | - | - | - | - | - | - |
| TOTAL Health Insurance Expenditures | | - | - | - | - | - | - |
| Reserved for Future Expenditure | | 101,043 | 101,642 | 101,400 | 102,300 | 102,300 | 102,300 |
| Fund Total | | 101,043 | 101,642 | 101,400 | 102,300 | 102,300 | 102,300 |

The Health Insurance Reserve Fund was established by recommendation of the Health Insurance Committee in Fiscal Year 2011 as a method to prepare for future premium increases exceeding what the District estimates in a given fiscal year. The Committee recommended transfers from the General Fund of up to \$100,000 and reached that recommended balance in Fiscal Year 2014. Should substantial increases take place during a given fiscal year, these funds help the District to continue with the current plan and allows the Committee to work towards alternate plans and methods of funding.

Grant (AFG/SAFER) Special Revenue Fund Revenues & Expenditures

Fiscal Year 2016-17

**SPECIAL REVENUE FUND
GRANTS--AFG/SAFER
Revenues**

| Account | Description | <u>History</u> | | Adopted FY 2015-16 | <u>Current</u> | | Adopted 2016-17 |
|------------|------------------------------------|----------------------|----------------------|-----------------------|---------------------|---------------------|--------------------|
| | | Actual FY 2013-14 | Actual FY 2014-15 | | Proposed 2016-17 | Approved 2016-17 | |
| 08-00-0000 | Available Cash on Hand | - | - | - | - | - | - |
| 08-00-4030 | Donations & Grants-Special Revenue | 452,897 | 307,038 | 861,669 | 284,666 | 284,666 | 284,666 |

Total Grants Revenue

Expenditures

PERSONAL SERVICES

| Account | Description | <u>History</u> | | Adopted FY 2015-16 | <u>Current</u> | | Adopted 2016-17 |
|--------------------------------|--|----------------------|----------------------|-----------------------|---------------------|---------------------|--------------------|
| | | Actual FY 2013-14 | Actual FY 2014-15 | | Proposed 2016-17 | Approved 2016-17 | |
| 08-10-5010 | Base Wages --Division Chief (.10) | 7,697 | 11,478 | 10,000 | 10,000 | 10,000 | 10,000 |
| 08-10-5025 | Base Wages – Firefighter (3) | 180,515 | 93,490 | 201,000 | - | - | - |
| 08-10-5045 | Base Wages -- Volunteer Coordinator (.5) | 49,567 | 51,386 | 54,600 | 55,966 | 55,966 | 55,966 |
| 08-10-5135 | FLSA – Fair Labor Standards Act | 2,882 | 1,805 | 3,200 | - | - | - |
| 08-10-5145 | EMT Differentials and Recertification | 17,956 | 9,349 | 20,100 | - | - | - |
| 08-10-5155 | Length of Service | 6,800 | 5,000 | 15,000 | - | - | - |
| 08-10-5200 | FICA | 21,712 | 11,318 | 21,804 | 4,310 | 4,310 | 4,310 |
| 08-10-5205 | PERS | 37,433 | 19,837 | 30,790 | 7,555 | 7,555 | 7,555 |
| 08-10-5210 | Unemployment-SAFER | 276 | 146 | 250 | 55 | 55 | 55 |
| 08-10-5215 | Workers Compensation | 12,951 | 8,404 | 13,800 | 5,650 | 5,650 | 5,650 |
| 08-10-5220 | Life Insurance | 169 | 118 | 185 | 41 | 41 | 41 |
| 08-10-5225 | Medical Insurance | 47,208 | 41,126 | 75,524 | 25,632 | 25,632 | 25,632 |
| 08-10-5230 | Disability Insurance | 834 | 517 | 817 | 169 | 169 | 169 |
| 08-10-5240 | Post Employment Health Plan | 5,250 | 2,829 | 5,540 | 1,150 | 1,150 | 1,150 |
| TOTAL PERSONAL SERVICES | | 391,249 | 256,804 | 452,610 | 110,528 | 110,528 | 110,528 |

MATERIALS & SERVICES

| Account | Description | <u>History</u> | | Adopted FY 2015-16 | <u>Current</u> | | Adopted 2016-17 |
|---------------------------------------|---------------------------------|----------------------|----------------------|-----------------------|---------------------|---------------------|--------------------|
| | | Actual FY 2013-14 | Actual FY 2014-15 | | Proposed 2016-17 | Approved 2016-17 | |
| 08-20-6020 | Administrative-SAFER | 535 | 2,848 | 3,000 | 25,500 | 25,500 | 25,500 |
| 08-20-6025 | Training & Travel-SAFER | 12,236 | 10,110 | 14,000 | 33,812 | 33,812 | 33,812 |
| 08-20-6030 | Uniforms & PPE-SAFER | 8,384 | 19,217 | 20,000 | 11,000 | 11,000 | 11,000 |
| 08-20-6032 | Volunteer Recruitment/Retention | 27,684 | 29,840 | 13,759 | 16,550 | 16,550 | 16,550 |
| 08-20-6100 | Radio Equipment | 5,250 | - | 1,000 | - | - | - |
| TOTAL MATERIALS & SERVICES | | 54,089 | 62,015 | 51,759 | 86,862 | 86,862 | 86,862 |

Grant (AFG/SAFER) Special Revenue Fund Revenues & Expenditures
Fiscal Year 2016-17

CONTRACTUAL SERVICES

| Account | Description | <u>History</u> | | Adopted FY 2015-16 | <u>Current</u> | | Adopted 2016-17 |
|--------------------------------|--|----------------------|----------------------|-----------------------|---------------------|---------------------|--------------------|
| | | Actual FY 2013-14 | Actual FY 2014-15 | | Proposed 2016-17 | Approved 2016-17 | |
| 08-30-7010 | Contractual Services - Service Contracts | 5,972 | 3,556 | 4,000 | 4,250 | 4,250 | 4,250 |
| 08-30-7020 | Contractual Services - Office Assistant | 1,586 | 941 | 5,500 | 750 | 750 | 750 |
| TOTAL CONTRACT SERVICES | | 7,558 | 4,497 | 9,500 | 5,000 | 5,000 | 5,000 |

CAPITAL OUTLAY

| Account | Description | <u>History</u> | | Adopted FY 2015-16 | <u>Current</u> | | Adopted 2016-17 |
|-----------------------------|--|----------------------|----------------------|-----------------------|---------------------|---------------------|--------------------|
| | | Actual FY 2013-14 | Actual FY 2014-15 | | Proposed 2016-17 | Approved 2016-17 | |
| 08-40-8000 | Capital Outlay - Administrative | - | - | | | | |
| 08-40-8005 | Capital Outlay - Building Improvements | - | - | | | | |
| 08-40-8010 | Capital Outlay - Equipment | - | - | 22,800 | 82,276 | 82,276 | 82,276 |
| 08-40-8025 | Capital Outlay - Tools | - | - | 325,000 | - | - | - |
| TOTAL CAPITAL OUTLAY | | - | - | 347,800 | 82,276 | 82,276 | 82,276 |

MISCELLANEOUS EXPENDITURES

| Account | Description | <u>History</u> | | Adopted FY 2015-16 | <u>Current</u> | | Adopted 2016-17 |
|---|----------------|----------------------|----------------------|-----------------------|---------------------|---------------------|--------------------|
| | | Actual FY 2013-14 | Actual FY 2014-15 | | Proposed 2016-17 | Approved 2016-17 | |
| | Other Expenses | - | - | - | - | - | - |
| TOTAL MISCELLANEOUS EXPENDITURES | | - | - | - | - | - | - |

Grant Funding--AFG/SAFER Summary

| | | | | | | |
|----------------------------------|---------|----------|---------|---------|---------|---------|
| TOTAL Personnel Requirements | 391,249 | 256,804 | 452,610 | 110,528 | 110,528 | 110,528 |
| TOTAL Materials & Services | 54,089 | 62,015 | 51,759 | 86,862 | 86,862 | 86,862 |
| TOTAL Contract Services | 7,558 | 4,497 | 9,500 | 5,000 | 5,000 | 5,000 |
| TOTAL Capital Outlay | - | - | 347,800 | 82,276 | 82,276 | 82,276 |
| TOTAL Miscellaneous Expenditures | - | - | - | - | - | - |
| TOTAL All Expenditures | 452,896 | 323,316 | 861,669 | 284,666 | 284,666 | 284,666 |
| Reserved for Future Expenditures | - | - | - | - | - | - |
| Fund Total | 2 | (16,278) | - | - | - | - |

Columbia River Fire & Rescue has applied for two grants for Fiscal Year 2016-17. We have requested \$82,276 in funding from AFG to enhance training equipment at LBTC with the goal of training area volunteers and career staff to a minimum standard of Firefighter II. We have also requested \$500,000 from SAFER over four years to support continuing efforts in volunteer recruitment and retention activities. The District will not be notified about the success or failure of these grants requests until after the fiscal year has begun.

Maintenance Fund Revenues & Expenditures

Fiscal Year 2016-17

SPECIAL REVENUE FUND**Maintenance
Revenues**

| Account | Description | <u>History</u> | | Adopted FY 2015-16 | <u>Current</u> | | Adopted 2016-17 |
|------------|----------------------------------|----------------------|----------------------|-----------------------|---------------------|---------------------|--------------------|
| | | Actual FY 2013-14 | Actual FY 2014-15 | | Proposed 2016-17 | Approved 2016-17 | |
| 09-00-0000 | Available Cash on Hand | - | - | - | - | - | - |
| 09-00-4080 | Maintenance Revenue | - | 112,757 | 110,000 | 110,000 | 110,000 | 110,000 |
| | | - | - | | | | |
| | Total Maintenance Revenue | | | 110,000 | 110,000 | 110,000 | 110,000 |

Expenditures**PERSONAL SERVICES**

| Account | Description | <u>History</u> | | Adopted FY 2015-16 | <u>Current</u> | | Adopted 2016-17 |
|------------|----------------------------------|----------------------|----------------------|-----------------------|---------------------|---------------------|--------------------|
| | | Actual FY 2013-14 | Actual FY 2014-15 | | Proposed 2016-17 | Approved 2016-17 | |
| 09-10-5030 | Base Wages -- Lead Mechanic (.2) | - | 12,289 | 14,278 | 14,650 | 14,650 | 14,650 |
| 09-10-5035 | Base Wages -- Mechanic (.2) | - | 11,132 | 12,055 | 12,360 | 12,360 | 12,360 |
| 09-10-5200 | FICA | - | 1,457 | 2,028 | 2,080 | 2,080 | 2,080 |
| 09-10-5205 | PERS | - | 5,014 | 5,267 | 5,410 | 5,410 | 5,410 |
| 09-10-5215 | Workers Compensation | - | 18 | 500 | 500 | 500 | 500 |
| 09-10-5220 | Life Insurance | - | 13 | 100 | - | - | - |
| 09-10-5225 | Medical Insurance | - | 7,874 | 9,420 | 9,900 | 9,900 | 9,900 |
| 09-10-5230 | Disability Insurance | - | 78 | 100 | 100 | 100 | 100 |
| 09-10-5240 | Post Employment Health Plan | - | 366 | 500 | 500 | 500 | 500 |
| | TOTAL PERSONAL SERVICES | - | 38,240 | 44,248 | 45,500 | 45,500 | 45,500 |

MATERIALS & SERVICES

| Account | Description | <u>History</u> | | Adopted FY 2015-16 | <u>Current</u> | | Adopted 2016-17 |
|------------|---------------------------------------|----------------------|----------------------|-----------------------|---------------------|---------------------|--------------------|
| | | Actual FY 2013-14 | Actual FY 2014-15 | | Proposed 2016-17 | Approved 2016-17 | |
| 09-20-6000 | Vehicle Maintenance | - | 42,112 | 43,252 | 56,000 | 56,000 | 56,000 |
| 09-20-6015 | Utilities | - | 1,298 | 1,500 | 1,500 | 1,500 | 1,500 |
| 09-20-6020 | Administrative | - | 66 | 1,000 | - | - | - |
| 09-20-6025 | Training & Travel | - | 916 | 2,000 | 2,000 | 2,000 | 2,000 |
| | TOTAL MATERIALS & SERVICES | - | 44,392 | 47,752 | 59,500 | 59,500 | 59,500 |

Maintenance Fund Revenues & Expenditures

Fiscal Year 2016-17

CONTRACTUAL SERVICES

| Account | Description | <u>History</u> | | Adopted FY 2015-16 | <u>Current</u> | | Adopted 2016-17 |
|--------------------------------|---------------------------------------|----------------------|----------------------|-----------------------|---------------------|---------------------|--------------------|
| | | Actual FY 2013-14 | Actual FY 2014-15 | | Proposed 2016-17 | Approved 2016-17 | |
| 09-30-7021 | Contractual Services - Shop Assistant | - | 3,760 | 8,000 | 5,000 | 5,000 | 5,000 |
| TOTAL CONTRACT SERVICES | | - | 3,760 | 8,000 | 5,000 | 5,000 | 5,000 |

CAPITAL OUTLAY

| Account | Description | <u>History</u> | | Adopted FY 2015-16 | <u>Current</u> | | Adopted 2016-17 |
|-----------------------------|------------------------|----------------------|----------------------|-----------------------|---------------------|---------------------|--------------------|
| | | Actual FY 2013-14 | Actual FY 2014-15 | | Proposed 2016-17 | Approved 2016-17 | |
| 09-40-8025 | Capital Outlay - Tools | | | 10,000 | - | - | - |
| TOTAL CAPITAL OUTLAY | | - | - | 10,000 | - | - | - |

MISCELLANEOUS EXPENDITURES

| Account | Description | <u>History</u> | | Adopted FY 2015-16 | <u>Current</u> | | Adopted 2016-17 |
|---------------------------------|----------------|----------------------|----------------------|-----------------------|---------------------|---------------------|--------------------|
| | | Actual FY 2013-14 | Actual FY 2014-15 | | Proposed 2016-17 | Approved 2016-17 | |
| | Other Expenses | - | - | - | - | - | - |
| TOTAL MISC. REQUIREMENTS | | | - | | - | - | - |

Maintenance Summary

| | | | | | | |
|----------------------------------|------------|-----------------|------------------|------------------|------------------|------------------|
| TOTAL Personnel Requirements | \$- | \$38,240 | \$44,248 | \$45,500 | \$45,500 | \$45,500 |
| TOTAL Materials & Services | \$- | \$44,392 | \$47,752 | \$59,500 | \$59,500 | \$59,500 |
| TOTAL Contract Services | \$- | \$3,760 | \$8,000 | \$5,000 | \$5,000 | \$5,000 |
| TOTAL Miscellaneous Expenditures | \$- | \$- | \$10,000 | \$- | \$- | \$- |
| TOTAL All Expenditures | \$- | \$86,393 | \$110,000 | \$110,000 | \$110,000 | \$110,000 |
| Reserved for Future Expenditures | | | \$- | \$- | \$- | \$- |
| TOTAL ALL REQUIREMENTS | \$- | \$86,393 | \$110,000 | \$110,000 | \$110,000 | \$110,000 |

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Columbia River Fire & Rescue Board of Directors will be held on June 14, 2016 at 6:30 pm at 270 Columbia Blvd, St. Helens, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2016 as approved by the Columbia River Fire & Rescue Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 270 Columbia Blvd, St. Helens, OR between the hours of 8:00 a.m. and 5:00 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year. If different, the major changes and their effect on the budget are

Contact: Marit Nelson

Telephone: 503-397-2990

Email: nelsonm@crfr.com

FINANCIAL SUMMARY - RESOURCES

| TOTAL OF ALL FUNDS | Actual Amount FY 2014-15 | Adopted Budget FY 2015-16 | Approved Budget FY 2016-17 |
|---|-----------------------------|------------------------------|-------------------------------|
| Beginning Fund Balance/Net Working Capital | 2,962,415 | 1,152,600 | 1,207,580 |
| Fees, Licenses, Permits, Fines, Assessments & Other Service | 1,138,970 | 1,069,000 | 1,285,500 |
| Federal, State and All Other Grants, Gifts, Allocations and Donations | 378,505 | 930,603 | 359,099 |
| Revenue from Bonds and Other Debt | 0 | 1,000,000 | 800,000 |
| Interfund Transfers / Internal Service Reimbursements | 280,500 | 150,000 | 175,000 |
| All Other Resources Except Property Taxes | 284,504 | 194,850 | 37,400 |
| Property Taxes Estimated to be Received | 6,139,851 | 6,301,000 | 6,546,882 |
| Total Resources | 11,184,745 | 10,798,053 | 10,411,461 |

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

| | | | |
|---|-------------------|-------------------|-------------------|
| Personnel Services | 6,223,845 | 6,950,753 | 7,051,754 |
| Materials and Services | 943,496 | 1,018,400 | 1,064,853 |
| Capital Outlay | 75,716 | 742,800 | 187,276 |
| Debt Service | 1,332,412 | 1,338,120 | 925,000 |
| Interfund Transfers | 280,500 | 150,000 | 175,000 |
| Contingencies | 250,000 | 250,000 | 250,000 |
| Special Payments | 0 | 0 | 0 |
| Unappropriated Ending Balance and Reserved for Future Expenditure | 2,078,776 | 347,980 | 757,578 |
| Total Requirements | 11,184,745 | 10,798,053 | 10,411,461 |

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *

| Name of Organizational Unit or Program | | | |
|---|-------------------|-------------------|-------------------|
| FTE for that unit or program | | | |
| Retired Senior Volunteer Program | 73,954 | 72,434 | 72,666 |
| FTE | 1.00 | 1.00 | 1.00 |
| Special Revenue-Grants | 323,119 | 861,669 | 284,666 |
| FTE | 2.50 | 4.00 | 1.00 |
| Non-Departmental / Non-Program | 10,787,672 | 9,863,950 | 10,054,129 |
| FTE | 42.50 | 41.00 | 45.00 |
| Total Requirements | 11,184,745 | 10,798,053 | 10,411,461 |
| Total FTE | 46 | 46 | 47 |

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

Columbia River Fire & Rescue is funded primarily by property tax revenues and ambulance transports. Tax anticipation notes are secured to cover the period of expenses from July 1-November 15.

PROPERTY TAX LEVIES

| | Rate/Amt | Rate/Amt | Rate/Amt |
|---|----------|----------|----------|
| Permanent Rate Levy (rate limit 2.9731 per \$1,000) | 2.9731 | 2.9731 | 2.9731 |
| Local Option Levy | 0 | 0 | 0 |
| Levy For General Obligation Bonds | 0 | 0 | 0 |

STATEMENT OF INDEBTEDNESS

| LONG TERM DEBT | Estimated Debt Outstanding on July 1. | Estimated Debt Authorized, But Not Incurred on July 1 |
|--------------------------|--|--|
| General Obligation Bonds | \$0 | \$0 |
| Other Bonds | \$0 | |
| Other Borrowings | \$3,525,250 | \$800,000 |
| Total | \$3,525,250 | \$800,000 |

Glossary of Terms

Fiscal Year 2016-17

| | |
|--|--|
| ACCOUNT | A term used to identify an individual asset, liability, expenditure, revenue or fund balance. |
| ADOPTED BUDGET | The financial plan adopted by the Board of Directors, which forms a basis for annual revenue and expenditures. |
| ADVANCED LIFE SUPPORT (ALS) | Emergency medical treatment requiring an advanced level of skill to administer life support procedures including: I.V., drug therapy, cardiac monitoring and defibrillation. |
| APPROPRIATION | An act by a legislative body authorizing the expenditure of a designated amount of funds or to incur obligations for a specific purpose. |
| ASSESSED VALUE | Total taxable value placed on real estate and other property as a basis for levying taxes. |
| ASSISTANCE TO FIREFIGHTER GRANT (AFG) BASIC LIFE SUPPORT (BLS) | Federal grant program that the District has requested funding from. Emergency medical care generally limited to non-invasive procedures such as CPR, hemorrhage control, splinting and breathing support. |
| BUDGET | A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates) for the same fiscal year. |
| BUDGET COMMITTEE | Fiscal planning board of the Fire District, consisting of the Board of Directors plus an equal number of citizen members from the District. |
| BUDGET MESSAGE | Written explanation of the budget and the Fire District's financial priorities. Prepared by the Budget Officer. |
| CAPITAL OUTLAY | Expenditures for the acquisition of capital assets, i.e. machinery, land, furniture, equipment and buildings. |
| CONTINGENCIES | Funds that are set aside within a fund for unanticipated events during the fiscal year. These funds cannot be used without specific approval by the Board of Directors. |
| CONTRACTUAL SERVICES | Object name for services provided by other entities through execution of a contractual agreement including auditing, maintenance contracts and legal services. |
| DEBT SERVICE | Principal and interest payments on long term debt. |
| DISBURSEMENTS | The spending or distribution of funds. |

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| ENCUMBRANCES | Amounts that are committed or reserved for a specific purpose, but have not yet been spent. (Purchase orders are the most common) |
| EXPENDITURE | Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis. We use the accrual method of accounting. |
| FISCAL YEAR | The time period used for the accounting year. The District's fiscal year is July 1 to June 30. |
| FUND | A fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources together with related liabilities and expenses that are segregated for the purpose of carrying on specific activities. |
| FUND BALANCE | Total resources less total expenditures in a fund. |
| GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP) | The conventions, rules and procedures that serve as the norm for the fair presentation of financial statements. |
| LINE ITEM BUDGET | The traditional form of budgeting, where proposed expenditures are based on individual objects of expense within a division or department. |
| LOCAL GOVERNMENT | Any city, county, port, school district, fire district, public or quasi-public corporation (including a municipal utility or port commission) operated by a separate board or commission. |
| MATERIALS AND SERVICES | Object name for operating expenses, other than wages and benefits, including everything from telephone charges to medical supplies, excluding Capital Outlay. |
| ORDINANCE | Written directive or act of the Board of Directors. Has the full force and effect of law within the Columbia River Fire & Rescue District, provided it does not conflict with a state statute or constitutional provision. (See "Resolution") |
| PERSONAL SERVICES | Includes salaries and overtime, health and other insurance premiums, taxes and retirement contributions, civil service assessments, etc. |
| PROGRAM | A group of related activities to accomplish a major service or function for which the Fire District is responsible. |
| PROPOSED BUDGET | Financial and operating plan prepared by the budget officer, submitted to the public and Budget Committee for review. |
| RESERVE FUND | Established to accumulate funds from one fiscal year to another for a specific purpose. |
| RESOLUTION | An order by the Board of Directors. Requires less legal formality and has lower legal status than an ordinance. Statutes or charter will specify which actions must be by resolution.(See"Ordinance") |

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| RESOURCES | Estimated beginning fund balance on hand at the beginning of the fiscal year, plus all anticipated revenues. |
| REVENUE | Funds earned or anticipated by the Fire District from either tax or non-tax sources. |
| STAFFING FOR ADEQUATE FIRE & EMERGENCY RESPONSE (SAFER) SUPPLEMENTAL BUDGET | Federal grant program that the District has requested funding from. Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. Cannot be used to increase a tax levy. |
| TAX ANTICIPATION NOTES (TANS) | Method of interim financing used by the Fire District due to the lack of an unappropriated ending fund balance. (See unappropriated ending fund balance) |
| TAX LEVY | Total amount of taxes imposed by the Fire District. |
| TRANSFERS | Amounts distributed from one fund to finance activities in another fund. Shown as expenditures in the originating fund and as revenue in the receiving fund. |
| UNAPPROPRIATED ENDING FUND BALANCE | Amount set aside in the budget to be used as cash carry-over to the next year's budget, to provide the Fire District with a needed cash flow until other money is received. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year it is budgeted. |