

COLUMBIA RIVER FIRE & RESCUE



APPROVED BUDGET DOCUMENT

FISCAL YEAR 2017-18



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COLUMBIA RIVER FIRE AND RESCUE

Fiscal Year 2017-18

Budget Document



270 Columbia Blvd

St. Helens OR 97051

503-397-2990

www.crfr.com

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COLUMBIA RIVER FIRE AND RESCUE



INTRODUCTION and PROFILE

FISCAL YEAR 2017-18 BUDGET DOCUMENT

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Introduction of Members

Fiscal Year 2017-18

BOARD OF DIRECTORS

As of April 2017

	<u>Term Expires</u>
Ron Schlumpberger, President	June 30, 2019
Mark Kreutzer, Vice President	June 30, 2019
Diane Dillard, Secretary/Treasurer	June 30, 2017
Pete Koss, Director	June 30, 2017
Hans Feige, Director	June 30, 2019*

*Mr. Feige was appointed to fill the unexpired term of Josh Marks following his resignation in September 2016. He is running for the remaining two year term of office in the May 2017 election.

BUDGET COMMITTEE

As of April 2017

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

	<u>Term Expires</u>
Ronda Melton	June 30, 2019
Mark Cross	June 30, 2019
Kimberly McLane	June 30, 2018*
Dan Garrison	June 30, 2018
Doug Knight	June 30, 2019

*Mrs. McLane was appointed to fill the unexpired term of Hans Feige following his appointment to the Board of Directors in October 2016.

DISTRICT EXECUTIVE STAFF

As of April 2017

Michael Greisen, Fire Chief	Serving since 2016
Eric Smythe, Division Chief of Operations	Serving since 2014
David Coombs, Division Chief of EMS	Serving since 1995
Ian O'Connor, Division Chief of Safety & Resource Management	Serving since 2016
Jeff Pricher, Fire Marshall	Serving since 2016
Josh Marks, Division Chief of Training	Serving since 2016
Marit Nelson, Director of Finance & HR	Serving since 2008

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Mission, Vision and Values Statements

Fiscal Year 2017-18

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”

Personnel Summary

Fiscal Year 2017-18

	Fiscal Year				
	<u>Proposed</u>	<u>Adopted</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
	<u>2017-18</u>	<u>2016-17</u>	<u>2015-16</u>	<u>2014-15</u>	<u>2013-14</u>
<u>Chief Officers</u>					
Fire Chief	1.00	1.00	1.00	1.00	1.00
Assistant Chief	-	-	-	-	-
Division Chief	3.00	3.00	2.00	2.00	2.00
	4.00	4.00	3.00	3.00	3.00
<u>FF/EMT Staff</u>					
Captain	2.00	2.00	3.00	3.00	3.00
Lieutenant	7.00	7.00	6.00	6.00	6.00
Firefighter	27.00	27.00	24.00	27.00	27.00
EMS Only	3.33				
Community Paramedicine	1.00	-	-	-	-
	40.33	36.00	33.00	36.00	36.00
<u>Maintenance</u>					
Lead Mechanic	1.00	1.00	1.00	1.00	1.00
Mechanic	1.50	1.00	1.00	1.00	1.00
	2.50	2.00	2.00	2.00	2.00
<u>Administrative Support</u>					
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
EMS/Finance Assist	1.00	1.00	1.00	1.00	1.00
	3.00	3.00	3.00	3.00	3.00
<u>Other Support Staff</u>					
RSVP Director	1.00	1.00	1.00	1.00	1.00
Volunteer Coordinator	0.50	1.00	1.00	1.00	1.00
	1.50	2.00	2.00	2.00	2.00
Total FTE	51.33	47.00	43.00	46.00	46.00

Personnel Summary

Fiscal Year 2017-18

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.

In June 2016, the District approved an IGA with Scappoose Rural Fire Protection District to share Chief-level officers in an effort to improve and streamline District operations, training and prevention. (Strategic Plan #15 Annex/Mergers/Consolidations) The budget reflects the requirements of this IGA as well as expansions of services including EMS-only staffing and implementation of a Community Paramedicine program with the financial support of state and local medical insurances and care systems.

The promotion of a Captain to Division Chief in July created an opening in our Company Officer ranks and the District has operated with one Captain for FY 2016-17. It is the expectation that a Captain will be promoted prior to the FY 2017-18 and the District will resume operations with two Captains and seven Lieutenants. Each Captain will be responsible for a region of the District (North or South) as implemented during FY 2015-16. 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 operational structure, along with consistent station rotations for all firefighters, will help prepare operational staff for the next step in their career, offer opportunities 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. During FY 2016-17, the District was able to maintain the goal of 36 full-time firefighters. As call volume increases and the medical insurance landscape changes, the District is looking at different staffing models to meet the increasing needs of our citizens.

Additionally, the District has been re-evaluating the job description and expectations of the Volunteer Coordinator position (Strategic Plan Goals #2, #3, #6, #9 and #15.) This position started as a shared position with Scappoose Rural Fire Protection District and was SAFER-funded through January 2017. SRFPD has committed to continuing to share the position and supporting it financially. This is reflected in the staffing plan found on the previous page. As we continue working closely with SRFPD, we should see numerous changes and opportunities.

Fiscal Year 2017-18

SAFER grant funding for three firefighting positions as been requested for FY 2017-18 in addition to funding for an intern program. The District will be notified of its status of funding between July and September of 2017. Additionally for FY 2017-18, the District hopes to implement EMS-only staffing as well as a Community Paramedicine program as mentioned above. (Strategic Plan #3) These changes will help address increasing call volume and transport demands.

The District is proposing to the Budget Committee to consider the change above and maintain the personnel decisions that were made during the 2016-17 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 2017-18

- 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.
- 2016—Columbia River Fire & Rescue and Scappoose Rural Fire Protection District enter into an IGA to share Chief Officer services with the goal of working more cohesively and cooperatively together.

Community Demographics

Fiscal Year 2017-18

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—1,965, 1.151 sqmi, founded 1926

City of St. Helens—13,120, 5.3 sqmi, founded 1889

Columbia County—50,795

Source: Oregon Blue Book 2016



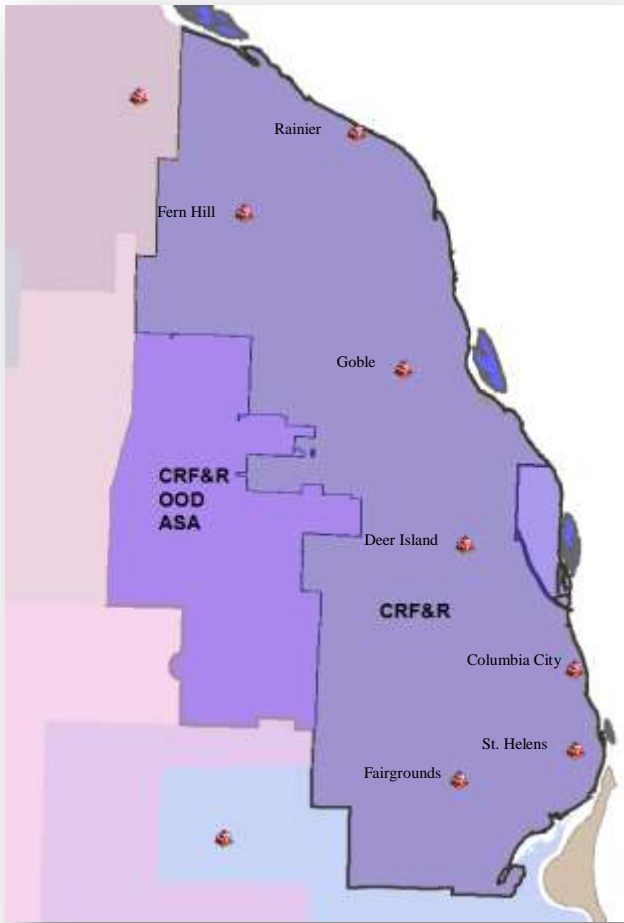
School District Student Enrollment—2016

Rainier School District #13—979

St. Helens School District # 502—3062

Source: Oregon Department of Education

District Service Area & Station Locations



Call Volume Trend FY 2011-FY 2016

	<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 2016-17	169	3720	928	0	143	220	5180
Increase from PY	35%	6%	-15%	-100%	18%	-10%	1%
2015-16	125	3505	1091	37	121	245	5124
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



Deer Island (view from Woodland)



Caples House, Columbia City



Trojan Park, Rainier



Prescott Beach



Columbia County Courthouse, St. Helens

COLUMBIA RIVER FIRE AND RESCUE



BUDGET MESSAGE, PROCESS AND POLICIES

FISCAL YEAR 2017-18 BUDGET DOCUMENT

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Columbia River Fire & Rescue

ADMINISTRATION OFFICES

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

April 19, 2017

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 2017-18 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 2017-18

- #3 Enhance District Staffing
- #4 Enhance District Equipment
- #8 District-wide Succession Planning
- #9 Volunteer Programs
- #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/IGA and existing District policy and 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 spring 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.

During the FY 2017-18 budget development, the focus has been on re-implementing District programs and expanding services to enable us 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 Division Chiefs 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. 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 2016-17 include:

- Implemented an IGA with Scappoose Rural Fire Protection District to share Chief-level positions.
- Purchased one used 4x4 ambulance.
- Promoted one captain to Division Chief; hired one Division Chief.
- Promoted one firefighter to Lieutenant.
- Began Human Resources classes for Company Officers. Topics range from conflict resolution to change management to evaluations.
- Applied for over \$1.2 million in AFG and SAFER grants to fund water tenders, tools, additional firefighters and interns.

Key Economic Factors and Assumptions

The District has identified several key community factors which affect the development of the 2017-18 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. Unemployment in the County continues to decrease, down to 5% in February 2017 from a high of 14% in mid-2009. But the County unemployment rate is still higher than the National rate of 4.7% and State of Oregon rate of 4.0%.
- Total call volume for FY 2015-16 was 5,124 (68% EMS-related) and is trending to reach over 5,100 calls again for FY 2016-17.
- 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. This move has not yet happened but there is still a concern that without reliable transportation, the District could see an increase in call volume from those who received services at the clinic.
- The EMS Division Chief proposed, and the Board accepted, an EMS rate increase effective January 2017. As the rate was recently implemented, the current collection rate is not yet clear. It is expected with continued increasing call volume coupled with the increased rate, the District will see growth in ambulance revenue. Additionally, the State of Oregon has approved and is working on the implementation of HB 4030 which would allow the District to bill Federal Medicaid for reimbursement of a portion of the District’s mandatory reduction. As the State completes the process and creates an opportunity for reimbursement, the District is hopeful for additional funds which will assist in purchasing an ambulance and further enhancing overall EMS needs in the District.
- The District plans to increase the Maintenance Shop rate to outside vendors at the beginning of the fiscal year. We have surveyed local auto shops and other emergency vehicle shops in our region to come up with a reasonable rate reflective of the industry.
- Taxpayers will continue to demand increased services, reduced taxes and government accountability; expecting the District to do more with less.

Long Range Financial Planning

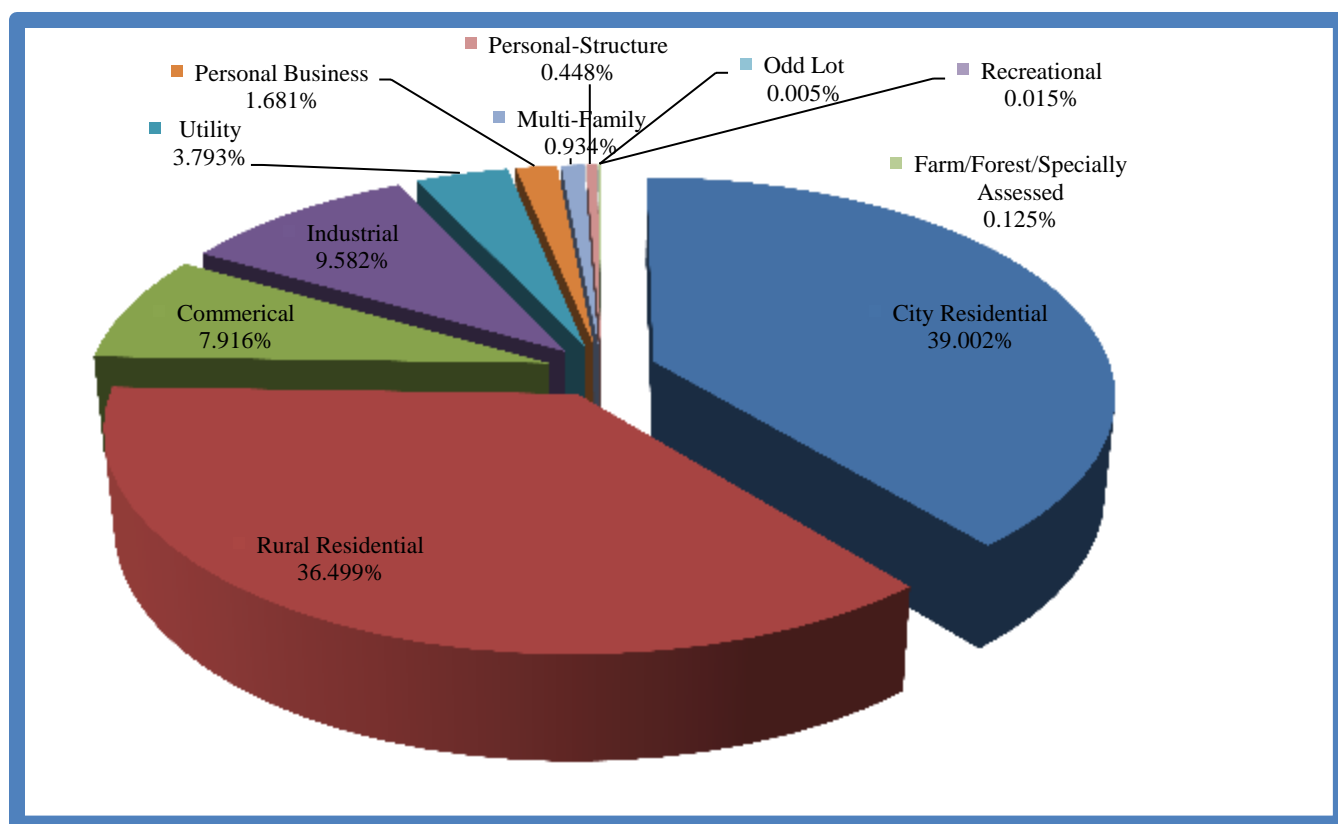
The District remains committed to long range financial planning as a tool to meet strategic plan goals and objectives, maintain expenditures at levels that do not exceed revenues and to determine the impact of various “what if” scenarios related to meeting the increasing demands for service. With this 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

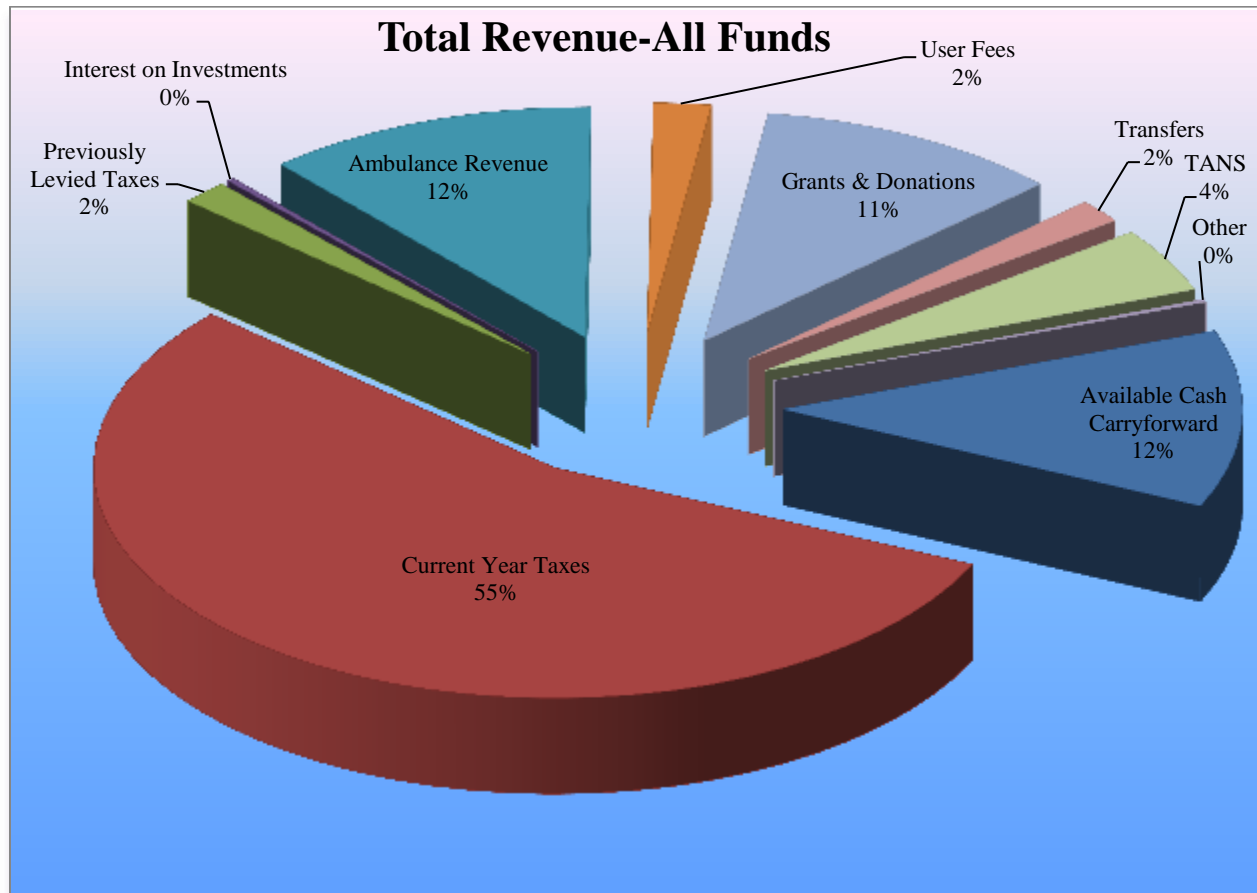
The proposed budget reflects an increase in current year property taxes of 6% from what was budgeted in the 2016-17 fiscal year or \$401,259. Property taxes account for almost 73% of the District’s general fund operating revenue and for the 2017-18 fiscal year, is budgeted at \$6,648,141.

Overall proposed General Fund revenue is \$9,138,970, an 11% increase from the 2016-17 fiscal year budget. Of this amount, beginning cash carryover represents a projected increase of \$200,000, due to additional tax receipts received during the current fiscal year, increased ambulance revenue correlating to call volume and unused contingency funds budgeted in 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 \$2,490,649. Total District revenue, for all funds, is broken down in the following categories:



Significant Items for FY 2017-18

Personal Services

The proposed budget reflects an increase of 10% or \$703,214 from the 2016-17 Fiscal Year. The increase includes an assumed 1.5% COLA for all members who have reached the top of their salary scale and step increases for those who are due during the year. Additionally, the District hopes to add four EMS-Only personnel mid-year and an additional Mechanic in January. It also includes personal services matching costs associated with SAFER requests for three additional firefighters and staffing for an internship program.

PERS rates are in their 1st year of a biennium rate (Tier 1/2—19.06%, OPSRP—12.12%). The overall increase equals \$176,302.

Health insurance rates increased just 4% 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 began exploring new ways to offer more a more cost effective option for the District that will maintain the same or better benefits. The Insurance Committee has selected a higher deductible plan for implementation on July 1st with the added benefit of increased HRA-Veba contributions and planned funding for health and wellness equipment and activities for use during the Fiscal Year.

Total Personal Services for all funds is proposed at \$7,754,968 which is 64% of total resources.

Materials and Services

The proposed budget reflects a 17% increase in Materials and Services or \$186,667. Additional funds have been allotted for training, station maintenance, fire prevention and those line items affected by increasing staff, i.e. Uniforms & PPE. There are also costs associated with the SAFER Intern request accounted for as well.

Total Materials and Services are proposed at \$1,251,520, which is 10% of total resources.

Capital Outlay

The proposed budget reflects a large increase in Capital Outlay which is mostly attributed to SAFER grant requests for water tenders and firefighting tools (\$750,000). The District does have plans to purchase at least one ambulance out of the Real Property & Apparatus fund as well as upgrade technology and software systems in preparation for a change in the Computer Aided Dispatch (CAD) system slated for implementation during the fiscal year.

Total Capital Outlay expenses are proposed at \$1,285,024, which is 11% of total resources.

Debt Service

The proposed budget represents the second year of the 2006 Full Faith and Credit refunding which closed in February 2016. Total interest and principal is budgeted at \$170,000. It is expected that the District will also require interim funding of approximately \$550,000 for the fiscal year.

Total Debt Service is proposed at \$735,000, which is 6% of total resources, a 20% reduction from FY 2016-17.

Transfers and Contingency

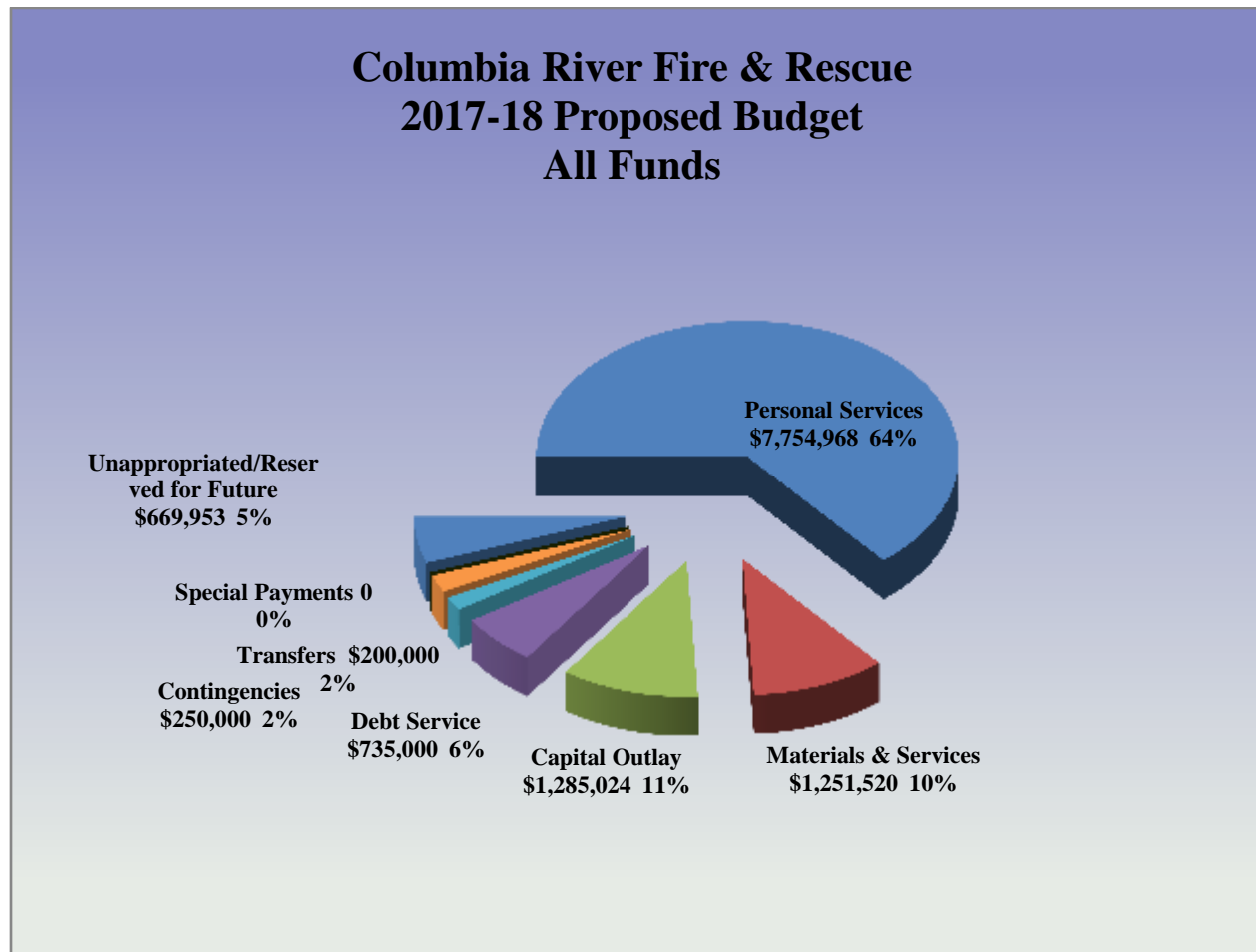
The proposed budget maintains the on-going financial goals of the Board of Directors by continuing to reserve funds for future needs and purchases and maintain a reasonable amount of funds for contingency emergencies. This budget plans on a slight increase to transfers to Sick Leave Retirement funding and maintaining current levels to Real Property & Apparatus funding.

Total Transfers and Contingency funding is proposed at \$450,000, which is 4% of total resources.

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.

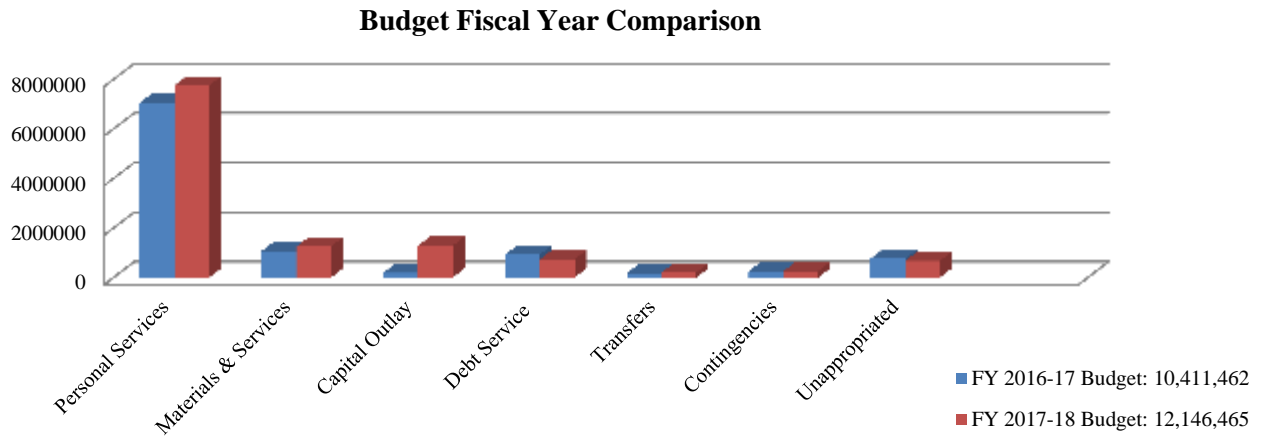
Total Unappropriated Funds/Reserved for Future Use funding is proposed at \$669,953, which is 5% of total revenue.



Budget Summary

This budget at proposal on April 19, 2017 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 \$7,102,715 with 93.6% tax receipts to be collected. We are proposing total revenue at \$12,146,465 and corresponding appropriations of \$11,476,512.

The total FY 2017-18 budget proposed is an overall increase of \$1,735,005 or 16% from the FY 2016-17 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 expanding 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 2017-18 budget to you for your approval.

Sincerely,

Marit Nelson
Director of Finance & Human Resources
Budget Officer

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Budget Process

Fiscal Year 2017-18

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 beginning of April 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 2017-18

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.

Budget Consideration Request Forms to all members	11/15/2016
Board sets District Budget Goals for FY 2017-18	2/14/2017
Budget considerations requests for FY 2017-18 due	2/15/2017
Budget Committee workshop	2/28/2017
Preliminary review of requests & goals with Company Officers	3/01/2017
Review preliminary budget with Supervisory Staff	3/22/2017
Complete Budget review & prioritization	4/05/2017
Finalize Proposed Budget	4/14/2017
Proposed Budget available to public	4/17/2017
Budget Committee Meeting	5/02/2017
Regular Board Meeting	5/10/2017
First date to publish Notice of Budget Hearing	5/17/2017
Last date to publish Notice of Budget Hearing	6/7/2017
Budget Hearing (Board quorum mandatory)	6/13/2017
Regular Board Meeting (Adopt budget, make appropriation, declare tax levy)	6/13/2017
Submit adopted budget to Assessor and State	7/14/2017
Submit copy of Budget Document to County Clerk	9/29/2017

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, 2017 to June 30, 2018, will be held at CCOM Board Room, 58611 McNulty Way., St. Helens. The meeting will take place on May 2, 2017 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 19, 2017 at 270 Columbia Blvd., St. Helens between the hours of 8:00am and 5:00pm Monday through Friday.

Budget Process

Fiscal Year 2017-18

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 2017-18

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 2017-18 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 \$550,000 in interim financing for FY 2017-18.

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 was \$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 was estimated at \$422,544. The payment schedule is as follows:

Budget Year	Pymt Due	PRINCIPLE PAYMENT	INTEREST PAYMENT	ANNUAL PAYMENT	BALANCE
					\$2,375,000
2016/2017	7/1/2016		\$36,013	\$36,013	
	1/1/2017	\$15,000	\$45,650		\$2,360,000
2017/2018	7/1/2017		\$45,500	\$106,150	
	1/1/2018	\$80,000	\$45,500		\$2,280,000
2018/2019	7/1/2018		\$44,300	\$169,800	
	1/1/2019	\$85,000	\$44,300		\$2,195,000
2019/2020	7/1/2019		\$43,025	\$172,325	
	1/1/2020	\$90,000	\$43,025		\$2,105,000
2020/2021	7/1/2020		\$41,675	\$174,700	
	1/1/2021	\$85,000	\$41,675		\$2,020,000
2021/2022	7/1/2021		\$40,400	\$167,075	
	1/1/2022	\$90,000	\$40,400		\$1,930,000
2022/2023	7/1/2022		\$38,600	\$169,000	
	1/1/2023	\$95,000	\$38,600		\$1,835,000
2023/2024	7/1/2023		\$36,700	\$170,300	
	1/1/2024	\$100,000	\$36,700		\$1,735,000
2024/2025	7/1/2024		\$34,700	\$171,400	
	1/1/2025	\$105,000	\$34,700		\$1,630,000
2025/2026	7/1/2025		\$32,600	\$172,300	
	1/1/2026	\$110,000	\$32,600		\$1,520,000
2026/2027	7/1/2026		\$30,400	\$173,000	
	1/1/2027	\$110,000	\$30,400		\$1,410,000
2027/2028	7/1/2027		\$28,200	\$168,600	
	1/1/2028	\$115,000	\$28,200		\$1,295,000
2028/2029	7/1/2028		\$25,900	\$169,100	
	1/1/2029	\$125,000	\$25,900		\$1,170,000
2029/2030	7/1/2029		\$23,400	\$174,300	
	1/1/2030	\$125,000	\$23,400		\$1,045,000
2030/2031	7/1/2030		\$20,900	\$169,300	
	1/1/2031	\$130,000	\$20,900		\$915,000
2031/2032	7/1/2031		\$18,300	\$169,200	
	1/1/2032	\$140,000	\$18,300		\$775,000
2032/2033	7/1/2032		\$15,500	\$173,800	
	1/1/2033	\$140,000	\$15,500		\$635,000
2033/2034	7/1/2033		\$12,700	\$168,200	
	1/1/2034	\$150,000	\$12,700		\$485,000
2034/2035	7/1/2034		\$9,700	\$172,400	
	1/1/2035	\$160,000	\$9,700		\$325,000
2035/2036	7/1/2035		\$6,500	\$176,200	
	1/1/2036	\$160,000	\$6,500		\$165,000
2036/2037	7/1/2036		\$3,300	\$169,800	
	1/1/2037	\$165,000	\$3,300	\$168,300	\$0

COLUMBIA RIVER FIRE AND RESCUE

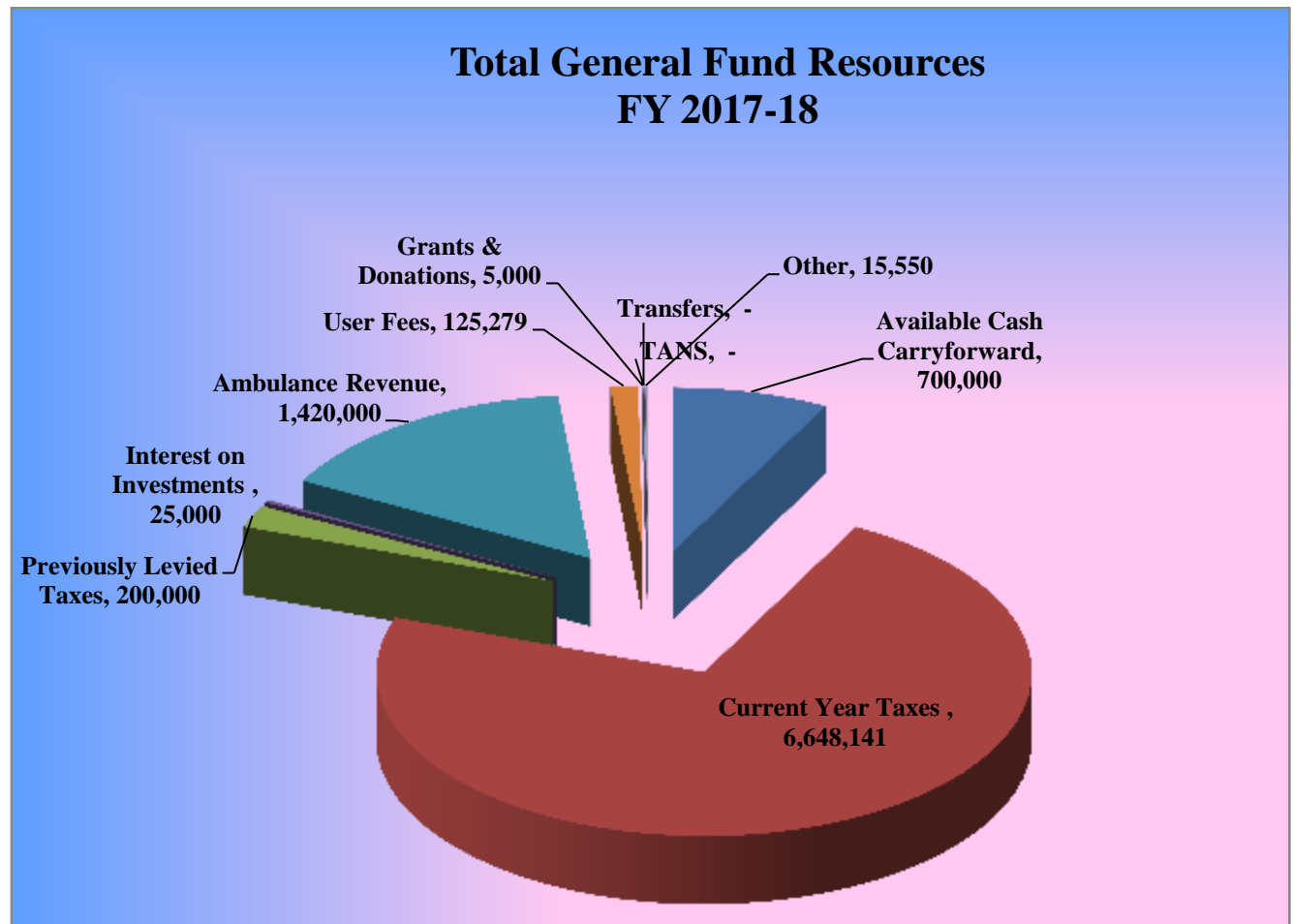


ALL FUND REVENUE & EXPENDITURE SUMMARIES

FISCAL YEAR 2017-18 BUDGET DOCUMENT

Fund Summaries

Fiscal Year 2017-18



General Fund Resources

Available Cash Carryforward

700,000

Current Year Taxes

6,648,141

Previously Levied Taxes

200,000

Interest on Investments

25,000

Ambulance Revenue

1,420,000

User Fees

125,279

Grants & Donations

5,000

Transfers

-

TANS

-

Other

15,550

TOTAL RESOURCES

9,138,970

Total Budget

1,512,078

6,648,141

200,000

31,000

1,420,000

245,279

1,314,915

200,000

550,000

25,052

12,146,465

46.29%

100.00%

100.00%

80.65%

100.00%

51.08%

0.38%

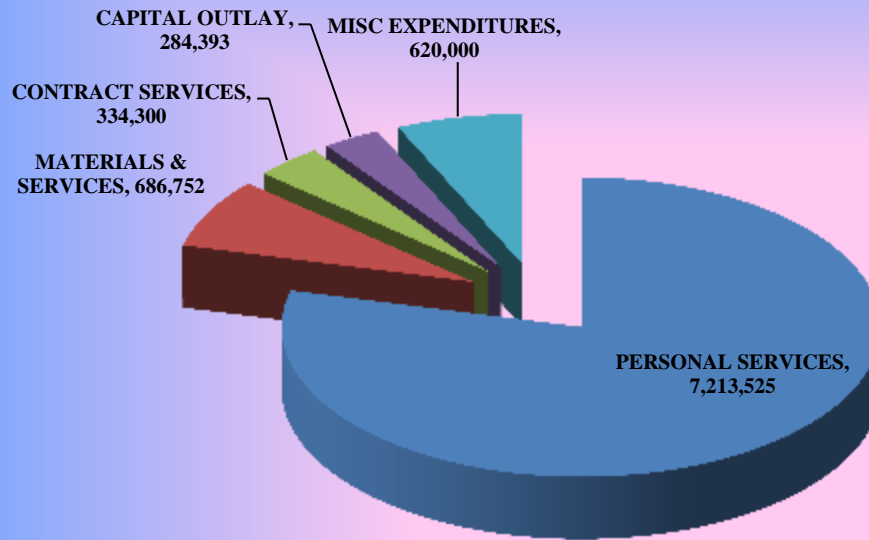
0.00%

0.00%

62.07%

75.24%

Total General Fund Requirements FY 2017-18



General Fund Requirements

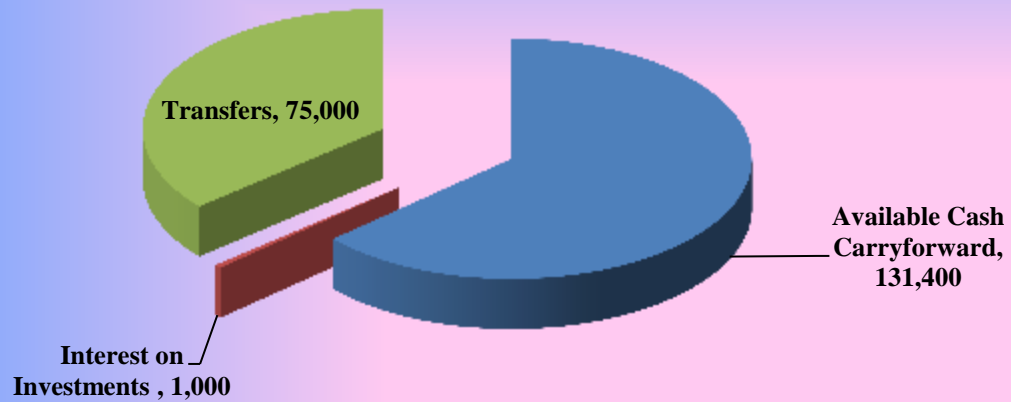
Personal Services	7,213,525	7,754,968	93.02%
Materials & Services	686,752		
Contractual Services	334,300	1,251,520	81.58%
Capital Outlay	284,393	1,285,024	22.13%
Misc. Expenditures	620,000	1,854,953	33.42%
TOTAL REQUIREMENTS	9,138,970	12,146,465	75.24%

Total Budget

Personal Services Detail—49 FTE

Base Salary	\$4,110,702	56.99%
Overtime	\$278,660	3.86%
Required Benefits	1,099,588	15.24%
Negotiated Benefits	1,700,075	23.57%
Other	24,500	0.34%

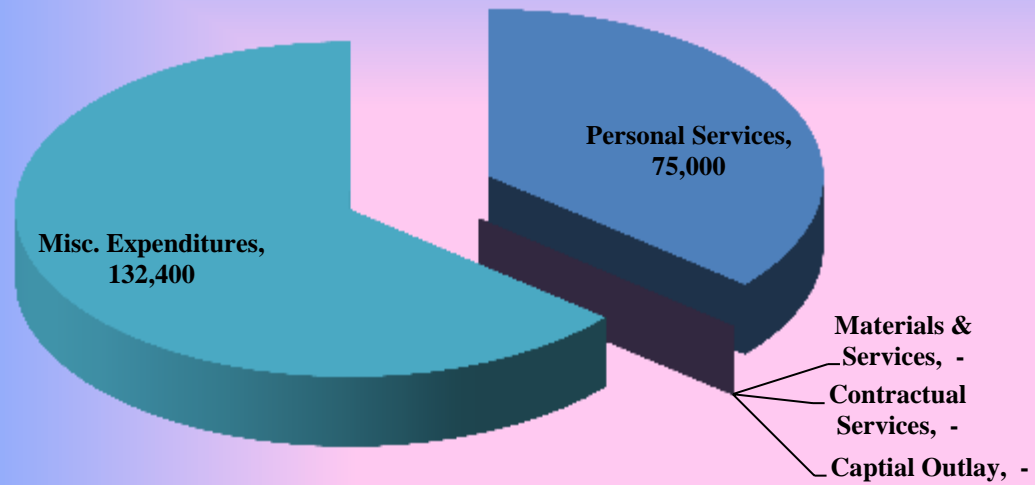
Total Sick Leave Retirement Fund Resources FY 2017-18



Sick Leave Retirement Fund Resources

<u>Sick Leave Retirement Fund Resources</u>		<u>Total Budget</u>	
Available Cash Carryforward	131,400	1,512,078	8.69%
Taxes	-	6,848,141	0.00%
Interest on Investments	1,000	31,000	3.23%
Ambulance & User Fees	-	1,665,279	0.00%
Grants & Donations	-	1,314,915	0.00%
Transfers	75,000	200,000	37.50%
TANS	-	550,000	0.00%
Other	-	25,052	0.00%
Total Resources	207,400	12,146,465	1.71%

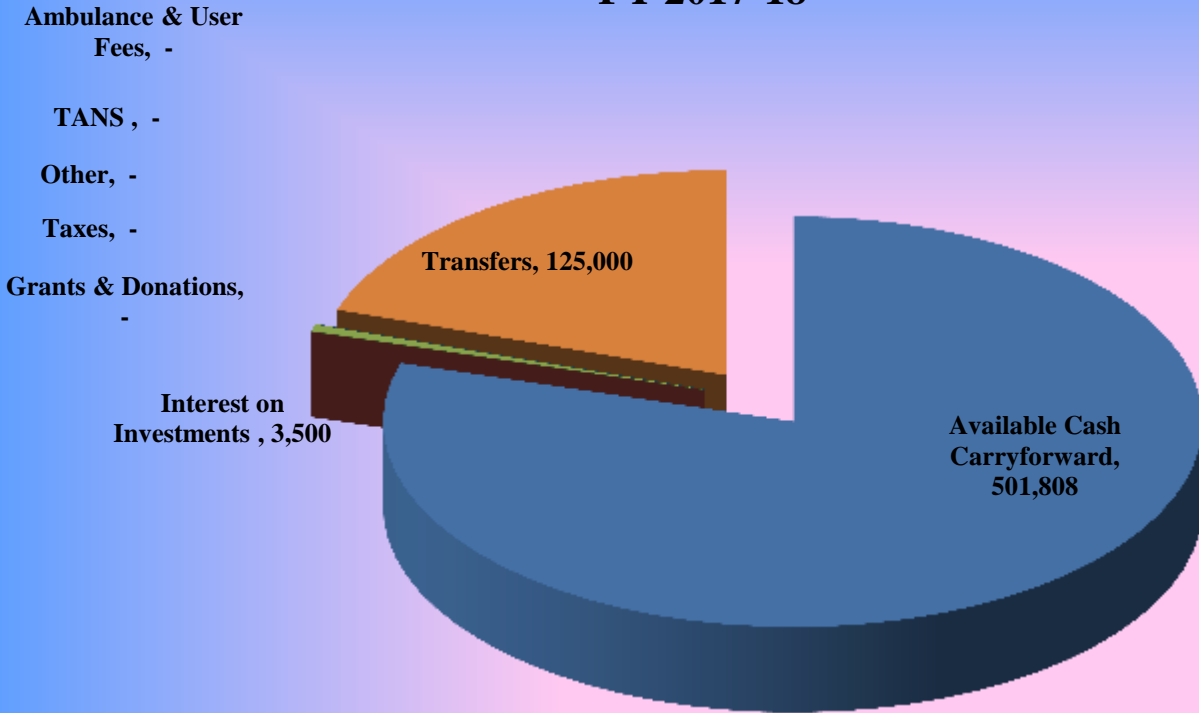
Total Sick Leave Retirement Fund Requirements FY 2017-18



Sick Leave Retirement Fund Requirements

Personal Services	75,000	Total Budget	
Materials & Services	-	7,754,968	0.97%
Contractual Services	-	1,251,520	0.00%
Capital Outlay	-	1,285,024	0.00%
Misc. Expenditures	132,400	1,854,953	7.14%
Total Requirements	207,400	12,146,465	1.71%

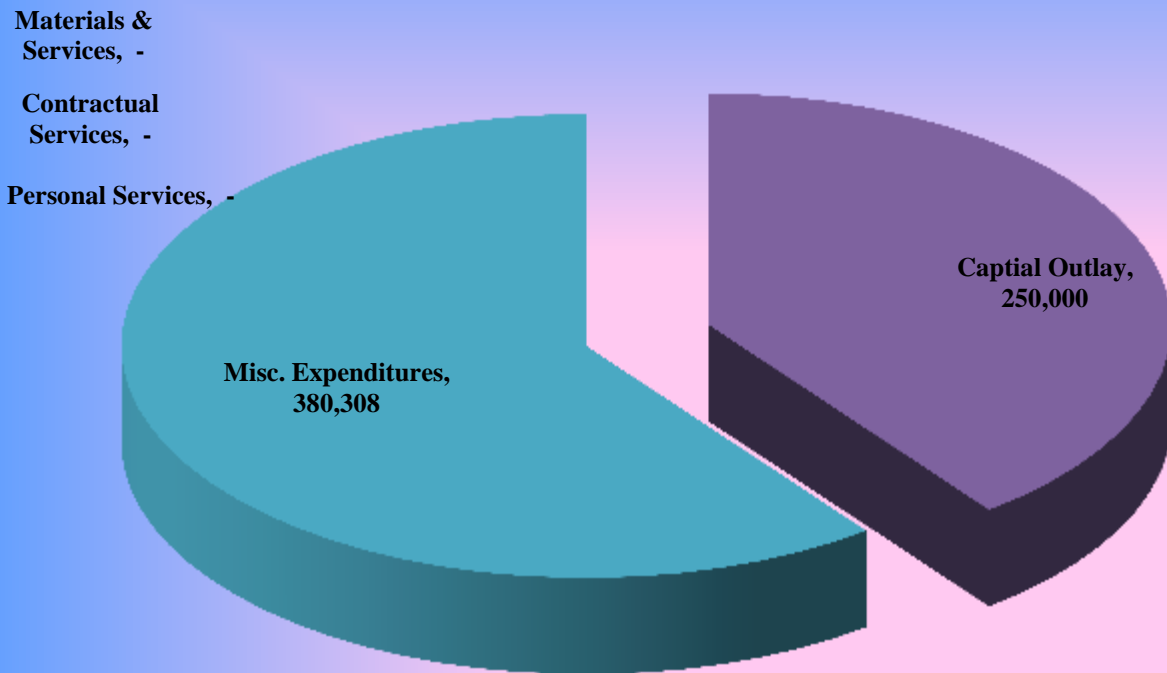
Total Real Property & Apparatus Fund Resources FY 2017-18



Real Property & Apparatus Fund Resources

		<u>Total Budget</u>	
Available Cash Carryforward	501,808	1,512,078	33.19%
Taxes	-	6,848,141	0.00%
Interest on Investments	3,500	31,000	11.29%
Ambulance & User Fees	-	1,665,279	0.00%
Grants & Donations	-	1,314,915	0.00%
Transfers	125,000	200,000	62.50%
TANS	-	550,000	0.00%
Other	-	25,052	0.00%
Total Resources	630,308	12,146,465	5.19%

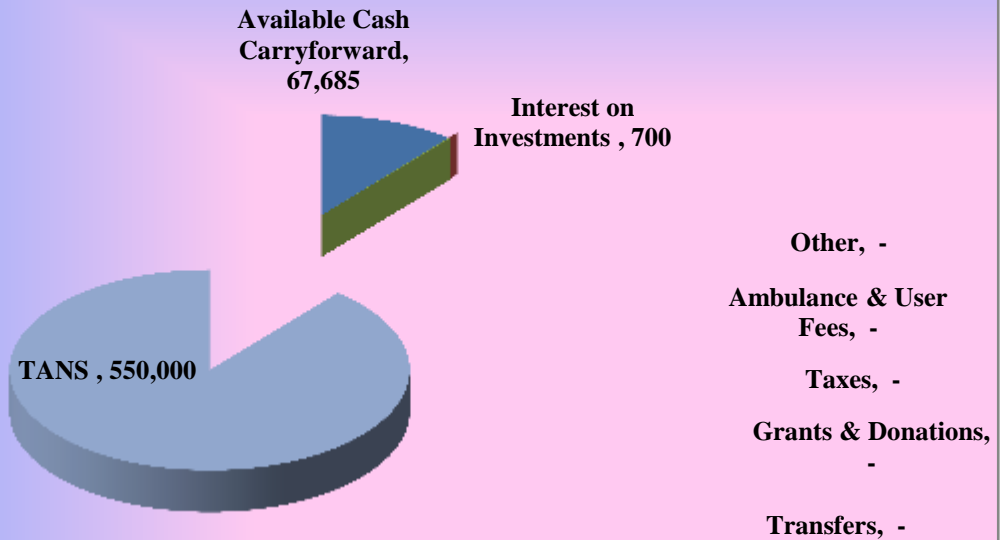
Total Real Property & Apparatus Fund Requirements FY 2017-18



Real Property & Apparatus Fund Requirements

Personal Services	-	7,754,968	0.00%
Materials & Services	-		
Contractual Services	-	1,251,520	0.00%
Capital Outlay	250,000	1,285,024	19.45%
Misc. Expenditures	380,308	1,854,953	20.50%
Total Requirements	630,308	12,146,465	5.19%

Total TANS Fund Resources FY 2017-18



TANS Fund Resources

Available Cash Carryforward

Taxes

Interest on Investments

Ambulance & User Fees

Grants & Donations

Transfers

TANS

Other

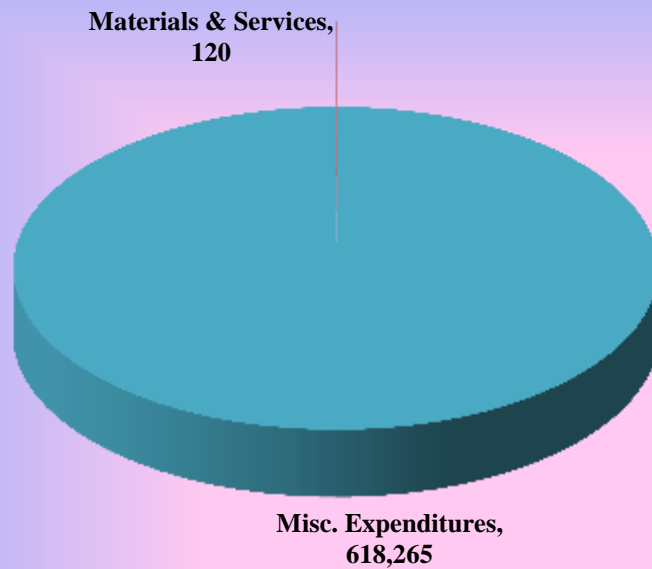
Total Resources

Total Budget

67,685	1,512,078	4.48%
-	6,848,141	0.00%
700	31,000	2.26%
-	1,665,279	0.00%
-	1,314,915	0.00%
-	200,000	0.00%
550,000	550,000	100.00%
-	25,052	0.00%
618,385	12,146,465	5.09%

Total TANS Fund Requirements FY 2017-18

Personal Services, -
Contractual Services,
-
Capital Outlay, -

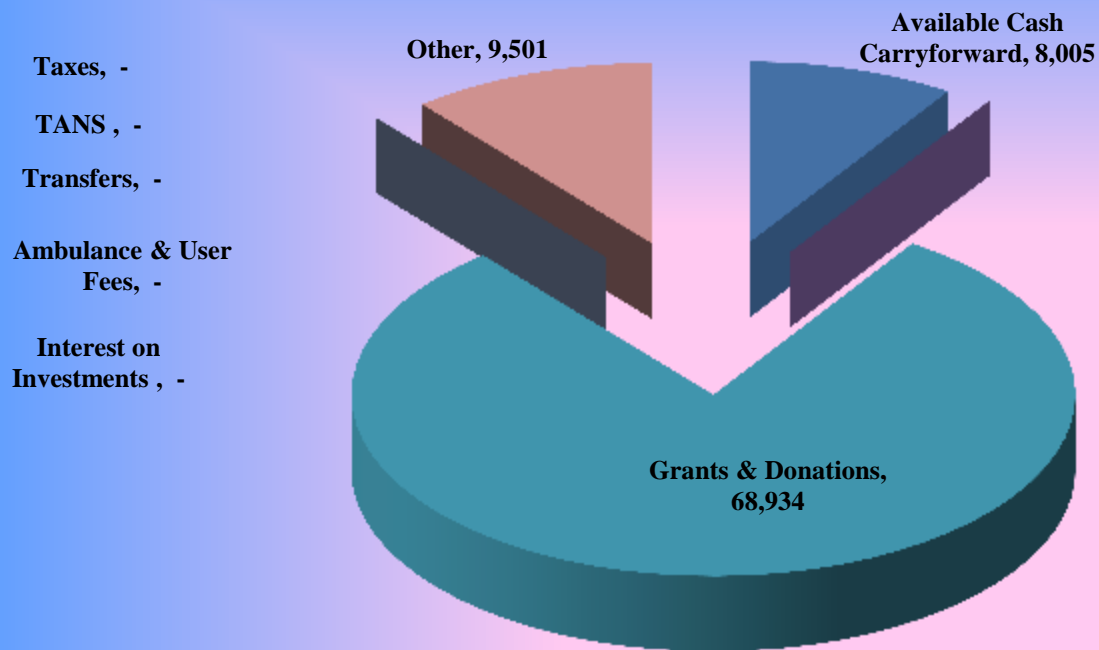


TANS Fund Requirements

Total Budget

Personal Services	-	7,754,968	0.00%
Materials & Services	120		
Contractual Services	-	1,251,520	0.01%
Capital Outlay	-	1,285,024	0.00%
Misc. Expenditures	618,265	1,854,953	33.33%
Total Requirements	618,385	12,146,465	5.09%

Total RSVP Fund Resources FY 2017-18



RSVP Fund Resources

Available Cash Carryforward

Taxes

Interest on Investments

Ambulance & User Fees

Grants & Donations

Transfers

TANS

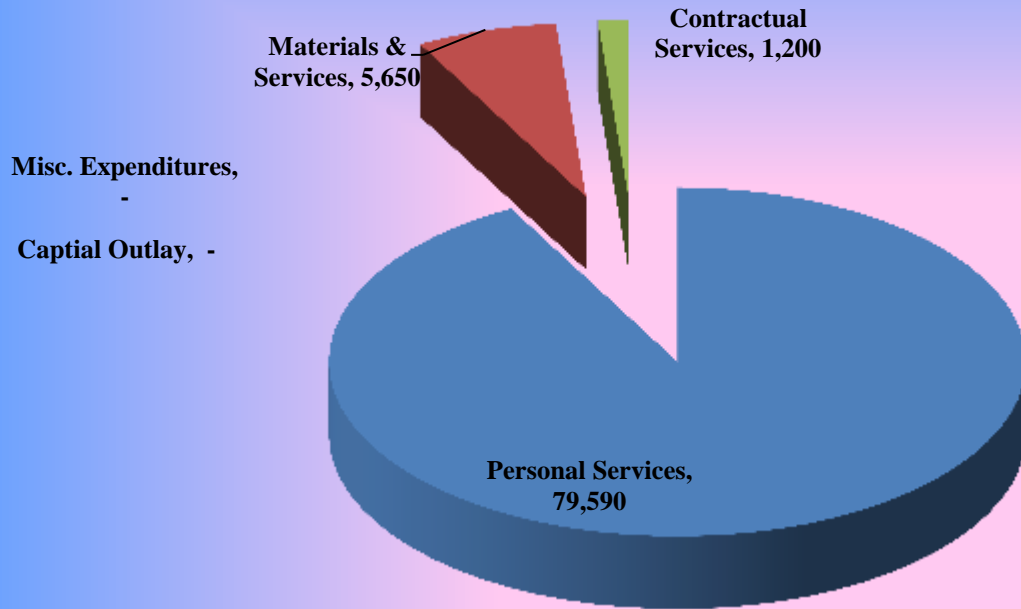
Other

Total Resources

Total Budget

8,005	1,512,078	0.53%
-	6,848,141	0.00%
-	31,000	0.00%
-	1,665,279	0.00%
68,934	1,314,915	5.24%
-	200,000	0.00%
-	550,000	0.00%
9,501	25,052	37.93%
86,440	12,146,465	0.71%

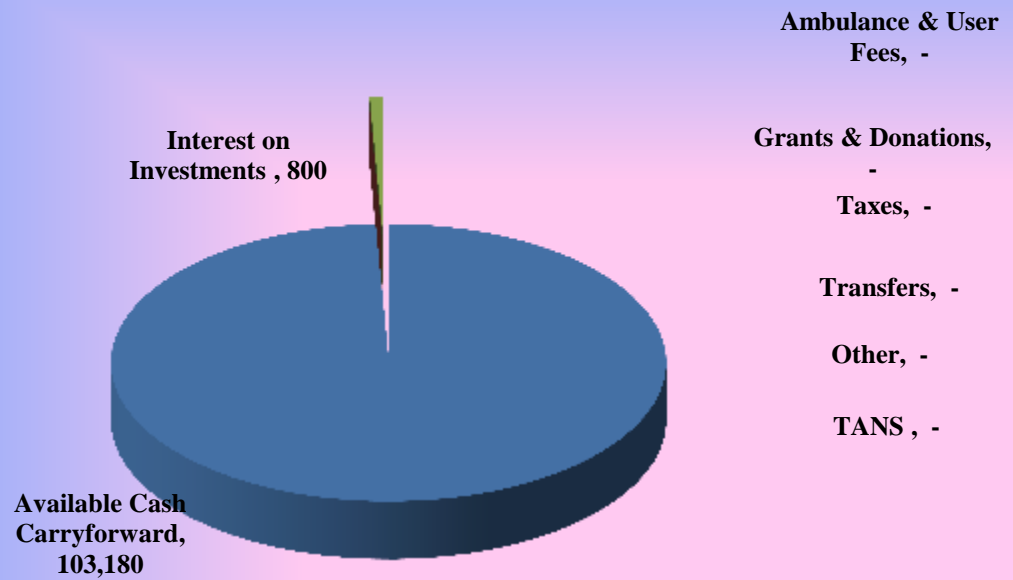
Total RSVP Fund Requirements FY 2017-18



RSVP Fund Requirements—1.0 FTE

		<u>Total Budget</u>	
Personal Services	79,590	7,754,968	1.03%
Materials & Services	5,650		
Contractual Services	1,200	1,251,520	0.55%
Capital Outlay	-	1,285,024	0.00%
Misc. Expenditures	-	1,854,953	0.00%
Total Requirements	86,440	12,146,465	0.71%

Total Health Insurance Reserve Fund Resources FY 2017-18



Health Insurance Reserve Fund Resources

<u>Health Insurance Reserve Fund Resources</u>		<u>Total Budget</u>	
Available Cash Carryforward	103,180	1,512,078	6.82%
Taxes	-	6,848,141	0.00%
Interest on Investments	800	31,000	2.58%
Ambulance & User Fees	-	1,665,279	0.00%
Grants & Donations	-	1,314,915	0.00%
Transfers	-	200,000	0.00%
TANS	-	550,000	0.00%
Other	-	25,052	0.00%
Total Resources	103,980	12,146,465	0.86%

Total Health Insurance Reserve Fund Requirements FY 2017-18

Contractual Services,
-

Personal Services, -

Capital Outlay, -

Materials &
Services, -

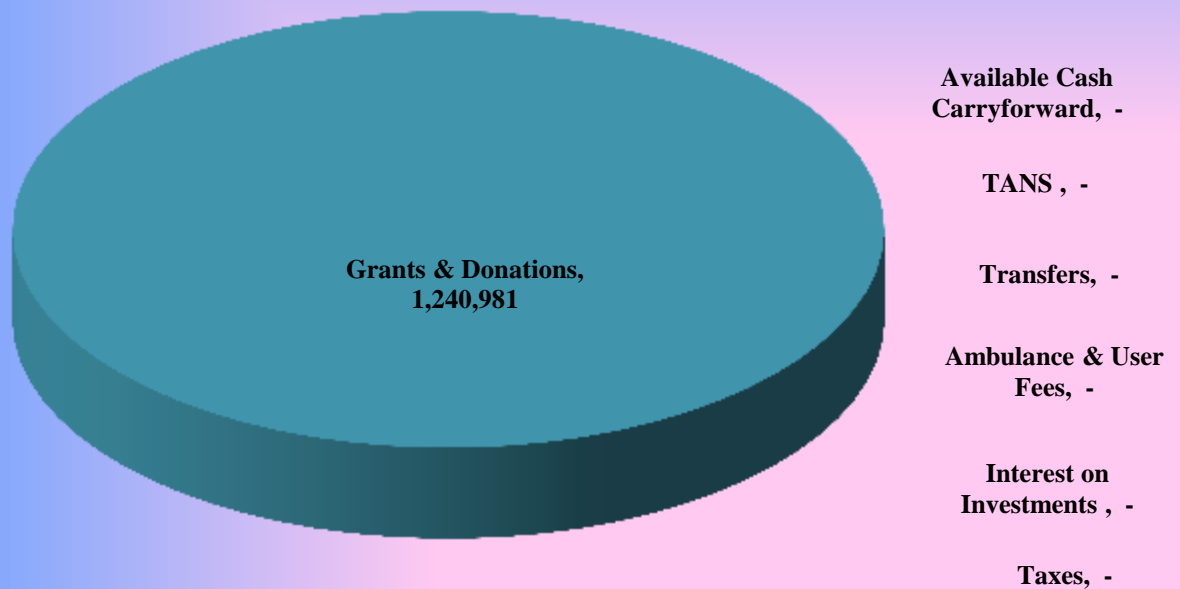


Health Insurance Reserve Fund Requirements

Total Budget

Personal Services	-	7,754,968	0.00%
Materials & Services	-		
Contractual Services	-	1,251,520	0.00%
Capital Outlay	-	1,285,024	0.00%
Misc. Expenditures	103,980	1,854,953	5.61%
Total Requirements	103,980	12,146,465	0.86%

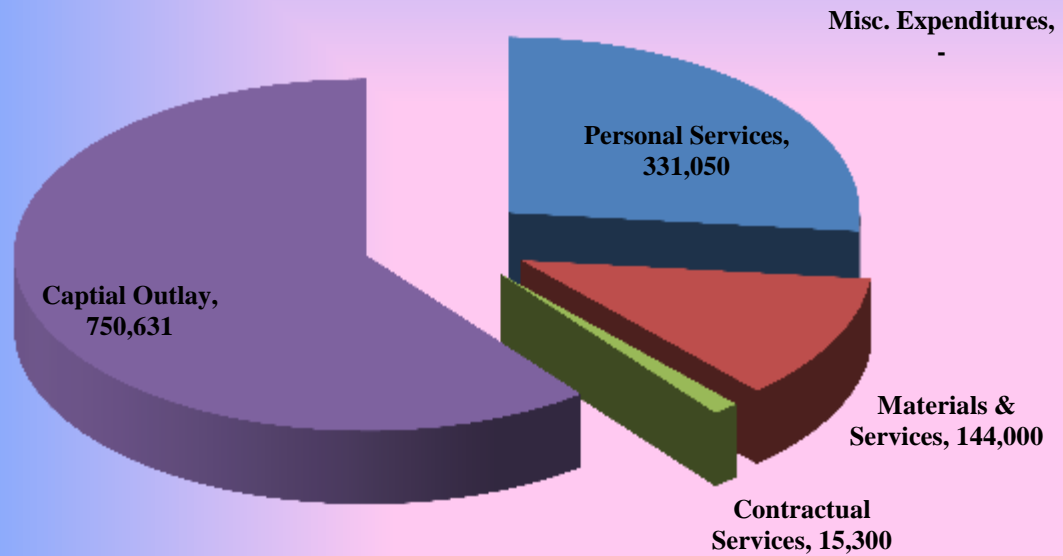
Total AFG-SAFER Fund Resources FY 2017-18



AFG-SAFER Fund Resources

		<u>Total Budget</u>	
Available Cash Carryforward	-	1,512,078	0.00%
Taxes	-	6,848,141	0.00%
Interest on Investments	-	31,000	0.00%
Ambulance & User Fees	-	1,665,279	0.00%
Grants & Donations	1,240,981	1,314,915	94.38%
Transfers	-	200,000	0.00%
TANS	-	550,000	0.00%
Other	-	25,052	0.00%
Total Resources	1,240,981	12,146,465	10.22%

Total AFG-SAFER Requirements FY 2017-18



AFG-SAFER Fund Requirements—3.5 FTE

Total Budget

Personal Services	331,050	7,754,968	4.27%
Materials & Services	144,000		
Contractual Services	15,300	1,251,520	12.73%
Capital Outlay	750,631	1,285,024	58.41%
Misc. Expenditures	-	1,854,953	0.00%
Total Requirements	1,240,981	12,146,465	10.22%

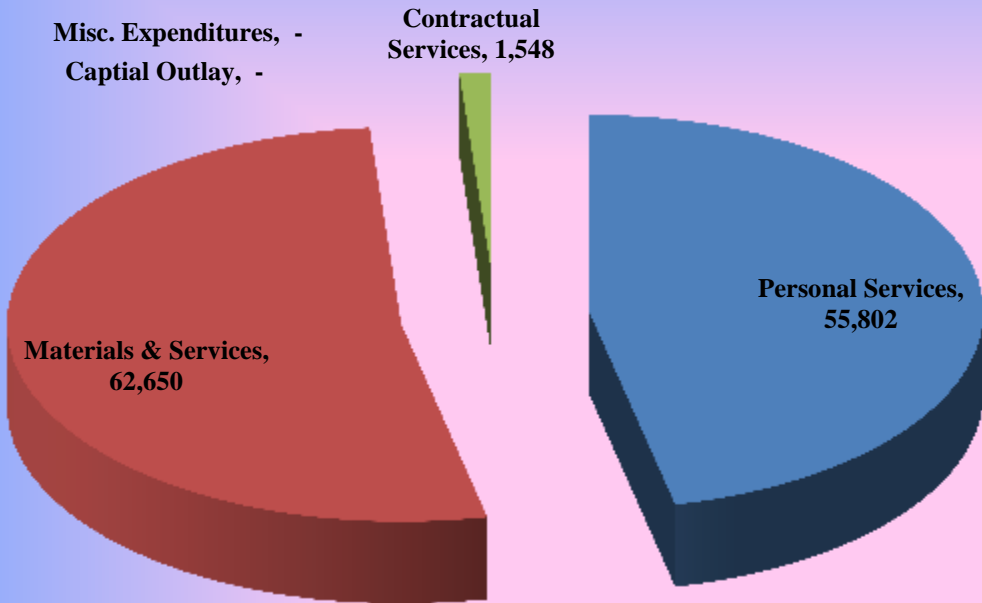
Total Maintenance Fund Resources FY 2017-18



Maintenance Fund Resources

<u>Maintenance Fund Resources</u>		<u>Total Budget</u>	
Available Cash Carryforward	-	1,512,078	0.00%
Current Year Taxes	-	6,648,141	0.00%
Previously Levied Taxes	-	200,000	0.00%
Interest on Investments	-	31,000	0.00%
Ambulance Revenue	-	1,420,000	0.00%
User Fees	120,000	245,279	48.92%
Grants & Donations	-	1,314,915	0.00%
Transfers	-	200,000	0.00%
TANS	-	550,000	0.00%
Other	-	25,052	0.00%
TOTAL RESOURCES	120,000	12,146,465	0.99%

Total Maintenance Fund Requirements FY 2017-18



Maintenance Fund Requirements--.50 FTE

Personal Services	55,802	Total Budget	
Materials & Services	62,650	7,754,968	0.72%
Contractual Services	1,548	1,251,520	5.13%
Capital Outlay	-	1,285,024	0.00%
Misc. Expenditures	-	1,854,953	0.00%
Total Requirements	120,000	12,146,465	0.99%

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COLUMBIA RIVER FIRE AND RESCUE



ALL-FUNDS REVENUE & EXPENDITURE DETAIL

FISCAL YEAR 2017-18 BUDGET DOCUMENT

General Fund Revenue

Fiscal Year 2017-18

GENERAL FUND Revenue		<u>History</u>		<u>Current</u>		
Account	Description	Actual FY 2014-15	Actual FY 2015-16	Adopted FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18
00-00-0000	Available Cash On Hand	714,732	1,267,568	500,000	700,000	700,000
00-00-4000	Prior Taxes	317,714	270,533	300,000	200,000	200,000
00-00-4010	Current Year Taxes	5,822,137	6,110,794	6,246,882	6,648,141	6,648,141
00-00-4020	Interest Earned	10,782	13,956	13,000	25,000	25,000
00-00-4030	Donations & Grants	5,135	1,675	-	-	-
00-00-4040	Ambulance Revenue	1,059,090	1,228,097	1,050,000	1,420,000	1,420,000
00-00-4050	Care Car Revenue	-	-	-	-	-
00-00-4060	Fire-Med Revenue	51,320	50,960	51,000	51,000	51,000
00-00-4070	Lifeflight Revenue	28,560	27,360	26,000	30,000	30,000
00-00-4080	Maintenance Shop Revenue	-	-	-	-	-
00-00-4100	Address Sign Revenue	638	680	500	750	750
00-00-4110	Sale of Equipment & Property	-	-	-	-	-
00-00-4120	Royalties & Rights	24,720	19,689	20,000	15,000	15,000
00-00-4130	Training Revenue	4,000	9,189	10,000	10,000	10,000
00-00-4140	Fines & Billable Response	-	-	-	-	-
00-00-4150	Public Education Donations	4,910	5,065	5,500	5,000	5,000
00-00-4160	Fire Service Agreements	5,242	6,517	6,000	7,200	7,200
00-00-4170	Conflagration Revenue	66,729	155,890	50	50	50
00-00-4180	Lease Proceeds	-	2,661,210	-	-	-
00-00-4190	Insurance Refund	-	-	-	-	-
00-00-4200	Miscellaneous Revenue	9,990	(27,916)	500	500	500
00-00-4205	3rd Party Contract Billing	40,061	40,504	32,000	26,329	26,329
00-00-4999	Transfers In	-	-	-	-	-
	Real Property Apparatus	-	-	-	-	-
	Sick Leave/Retirement	-	-	-	-	-
	Health Insurance Reserve Fund	-	-	-	-	-
		7,451,029	10,574,202	8,261,432	9,138,970	9,138,970

General Fund Revenue

Fiscal Year 2017-18

COLUMBIA COUNTY TAXING DISTRICT ASSESSED VALUE/REVENUE ESTIMATE WORKSHEET						
TAXING DISTRICT: Columbia River Fire & Rescue					TAX YEAR 2017-18 ESTIMATED	
Property Type	Current AV	Change	Exemptions	CPR	New Value	Estimated AV
Real:						
City Residential	\$936,654,591		\$4,308,274		\$8,825,480	\$941,171,797
Rural Residential	\$862,821,805		\$4,862,681		\$8,309,700	\$866,268,824
Commercial/Industrial	\$175,901,575	\$495,000	\$-		\$1,495,240	\$177,891,815
State Industrial	\$253,491,974		\$50,611,051		\$40,321,570	\$243,202,493
Farm/Forest	\$-				\$-	\$-
Odd lot	\$99,270				\$-	\$99,270
Mult-Family	\$21,236,776				\$-	\$21,236,776
Personal:	\$-					\$-
Man Struct	\$14,613,205		\$374,942			\$14,238,263
Recreational	\$337,300					\$337,300
Business	\$40,947,692		\$833,440			\$40,114,252
Specially Assessed	\$2,936,885					\$2,936,885
Utility:	\$108,048,312					\$108,048,312
SUBTOTAL	\$2,417,089,385	\$495,000	\$60,990,388		\$58,951,990	\$2,415,545,987
LESS UR EXCESS						\$17,015,888
OTHER ADJUSTMENTS						\$-
RATE VALUE						\$2,398,530,099
RATE						\$0.00297310
MEASURE 5 COMPRESSION						\$28,355
ESTIMATED REVENUE						\$7,102,715

Estimated Tax to be received
at 93.6%

\$6,648,141

Projected Ending GF Cash Balance 6/30/17 1,851,587

Cash needed for July-November 2,884,046

TANS Funding 550,000

Projected Cash Repts July-November 1,163,037

Cash from GF Ending Cash Balance 2,334,045

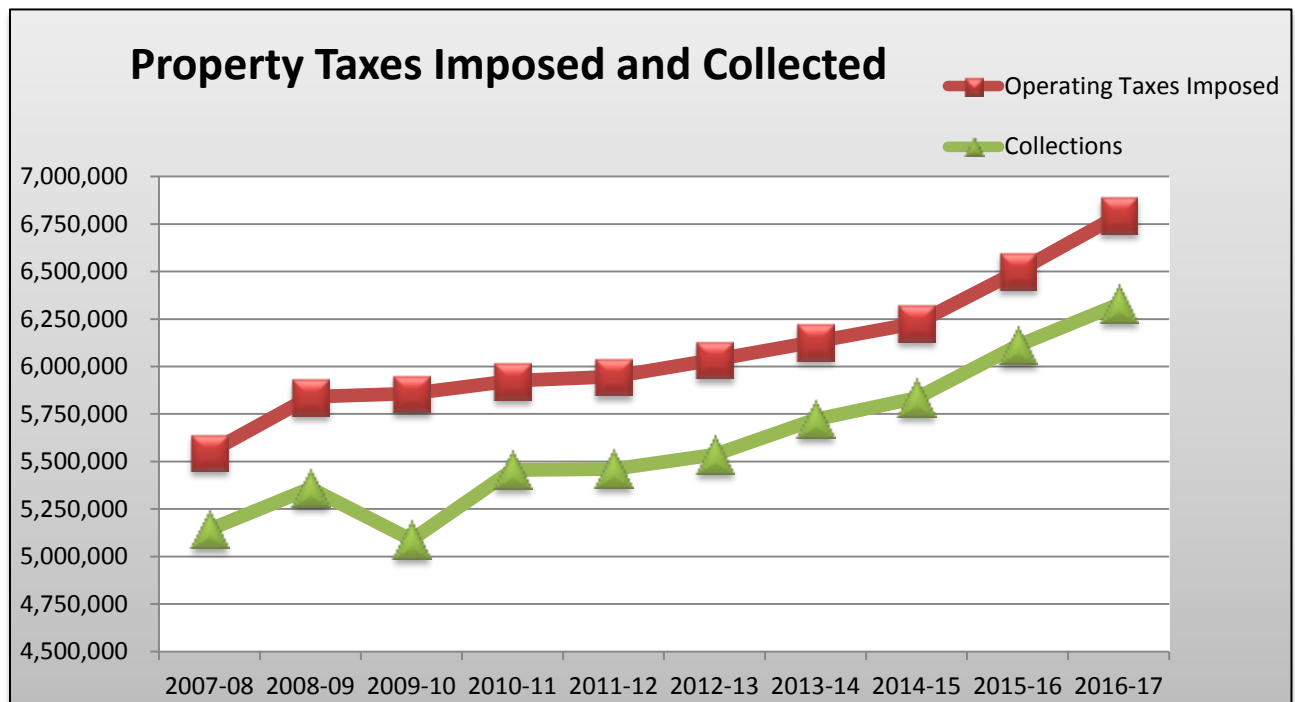
Remaining Balance for GF 680,580

General Fund Revenue

Fiscal Year 2017-18

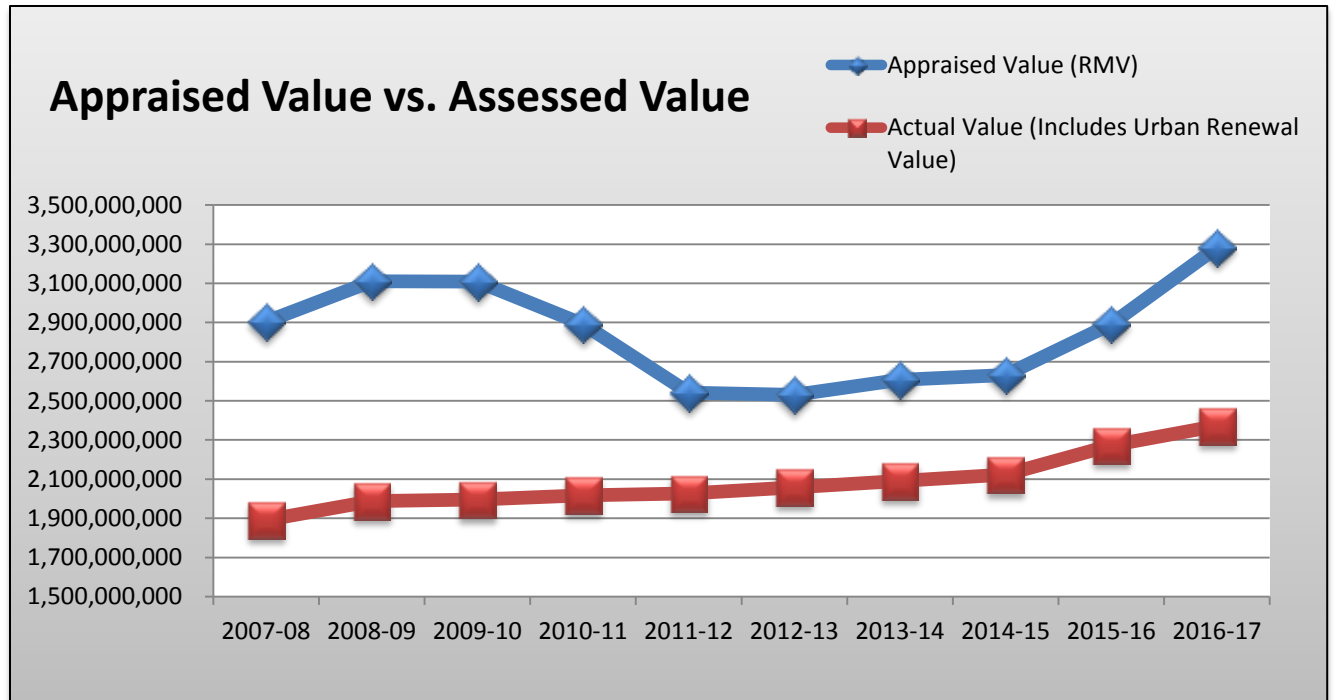
Property Taxes & Values

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	2,892,208,279	2,272,500,568	6,500,144	6,110,794	94.0%



General Fund Revenue

Fiscal Year 2017-18



<u>Business Name</u>	<u>Tax Amount</u>	<u>Assessed Value</u>	<u>RMV</u>
US Gypsum	970,962	57,586,250	57,586,250
Dyno Nobel	820,071	62,668,900	62,668,900
Armstrong World Industries	416,012	27,745,040	27,745,040
NW Natural Gas	260,894	18,369,000	18,369,000
Columbia River PUD	350,817	26,916,500	26,916,500
Portland General Electric	259,455	20,847,000	20,847,000
Cascades Tissue Group	248,309	56,822,970	56,822,970
Comcast Corp	178,798	11,821,000	12,735,467
Foss Maritime Co	153,867	8,692,250	8,754,230
Walmart Real Estate	128,752	8,514,540	8,731,360
CenturyLink	116,096	7,868,800	7,868,800
Letica Corp	113,191	7,533,450	7,730,430
Knife River Corp	108,102	5,464,985	8,062,205
Port of St. Helens	97,313	6,458,470	22,808,300
Pacific Stainless	96,772	6,115,440	6,115,440
Teevin Bros Land & Timber	90,888	5,149,210	5,149,210
City of St. Helens	83,990	5,597,150	6,610,670
Teevin Investment Co	81,781	4,582,300	4,582,300
Weston Investment Co	78,936	5,233,980	5,511,220
Nationwide Health Properties	72,476	4,833,640	4,833,640

General Fund Personal Services

Fiscal Year 2017-18

GENERAL FUND REQUIREMENTS		<u>History</u>		<u>Current</u>		
Account	Description	Actual FY 2014-15	Actual FY 2015-16	Adopted FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18
00-10-5000	Base Wages - Fire Chief (1)	113,999	116,459	130,000	131,950	131,950
00-10-5010	Base Wages - Division Chief (3)	200,878	163,697	334,000	342,055	342,055
00-10-5015	Base Wages - Captain (2)	271,074	250,632	184,520	187,300	187,300
00-10-5020	Base Wages - Lieutenant (7)	489,582	514,454	590,285	599,500	599,500
00-10-5025	Base Wages - Firefighter (27)	1,852,223	1,788,954	1,963,694	2,141,550	2,141,550
00-10-5047	EMS Only (3.33)				109,980	109,980
00-10-5026	Base Wages - Part Time Firefighter	2,530	5,516	-	-	-
00-10-5030	Base Wages - Lead Mechanic (.8)	57,680	57,095	58,536	59,500	59,500
00-10-5035	Base Wages - Mechanic (1.5)-1/1/18	47,942	48,204	49,428	73,170	73,170
00-10-5040	Base Wages - Finance Director (1)	88,059	92,161	100,000	105,000	105,000
00-10-5045	Base Wages- EMS Billing Specialist (1)	45,567	48,684	51,355	52,130	52,130
00-10-5046	Base Wages- Finance/Billing Assist (1)	28,749	32,597	34,133	36,067	36,067
00-10-5050	Base Wages - Vol Coordinator/PIO (.50)		-	27,983	28,500	28,500
00-10-5100	Overtime - Emergency Response	4,878	6,592	10,000	13,600	13,600
00-10-5105	Overtime - Sick Leave Coverage	195,026	273,337	180,000	180,000	180,000
00-10-5110	Overtime - Vacant Position	27,611	256,551	100,000	-	-
00-10-5115	Overtime - Administrative	4,160	9,728	7,500	10,000	10,000
00-10-5120	Overtime - Training & Meetings	6,663	5,141	25,000	29,860	29,860
00-10-5130	Acting Lieutenant	12,426	8,595	15,000	15,000	15,000
00-10-5135	FLSA	26,606	27,044	32,000	40,000	40,000
00-10-5140	Longevity	8,455	8,657	11,000	11,000	11,000
00-10-5145	EMT Differentials & Recertification	252,255	241,816	258,700	244,000	244,000
00-10-5146	Mechanics On-Call			5,200	5,200	5,200
00-10-5150	Volunteer Reimbursement	8,965	8,802	5,000	5,000	5,000
00-10-5155	Length of Service	10,300	10,225	10,300	12,500	12,500
00-10-5160	Conflagration	30,084	57,589	1,000	1,000	1,000
00-10-5200	FICA	290,898	317,216	323,433	344,788	344,788
00-10-5205	PERS	633,929	716,319	783,273	959,575	959,575
00-10-5210	Unemployment	3,821	4,218	5,000	5,500	5,500
00-10-5215	Workers Comp	70,844	68,209	75,000	75,000	75,000
00-10-5220	Life Insurance	4,457	4,945	6,000	6,300	6,300
00-10-5225	Medical Insurance	999,112	986,135	1,220,000	1,212,000	1,212,000
00-10-5230	Disability Insurance	11,728	11,238	14,000	14,000	14,000
00-10-5235	Employee Asst Program	4,793	2,117	5,000	5,000	5,000
00-10-5240	PEHP	63,060	60,191	71,693	80,000	80,000
00-10-5300	Directors Reimbursement	525	1,659	2,000	5,000	5,000
00-10-5350	Retirement/Recognition	1,012	72	2,500	2,500	2,500
00-10-5400	Sickleave/Retirement Payout	-	143,275	65,000	70,000	70,000
TOTAL PS REQUIREMENTS		5,869,889	6,348,121	6,757,533	7,213,525	7,213,525

General Fund Personal Services

Fiscal Year 2017-18

Training Overtime

Special Operations Training Callback	\$2,500
ACLS Training	\$5,400
EMS Committee	\$2,160
Off Site Training (36 12-hr shift coverage)	\$19,800

Personal Services Costs by Job

Total Comp Firefighters & EMS Only	3,788,665
Total Comp Company Officers	1,344,016
Total Comp Senior Staff	861,267
Total Comp Admin Staff	526,280
Total Comp Grant Staffing	159,830

Medical Insurance

Insurance Premium: Employees	\$991,872
Insurance Premium: COBRA	\$50,172
MERP Contribution	\$90,000
HRA-Veba Contribution	\$60,000
Health & Wellness Expenses	\$20,000

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	Est. 2016-17
Annual Premium	751,594	569,945	794,401	923,918	989,928	966,415	1,088,375
MERP	62,437	44,790	45,099	46,508	35,947	45,619	34,425
HRA-Veba	42,000	40,000	44,000	44,000	42,750	41,000	44,000
Total	856,031	654,735	883,501	1,014,426	1,068,625	1,053,033	1,166,801

General Fund Materials & Services

Fiscal Year 2017-18

GENERAL FUND						
Materials & Services						
		History		Current		
Account	Description	Actual FY 2014-15	Actual FY 2015-16	Adopted FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18
00-20-6000	Vehicle Maintenance	136,648	119,766	155,000	155,000	155,000
00-20-6010	Station Maintenance	30,150	33,356	32,000	51,929	51,929
00-20-6015	Utilities	94,242	93,648	100,000	105,760	105,760
00-20-6020	Administrative	44,202	49,688	40,000	47,500	47,500
00-20-6025	Training & Travel	20,672	16,341	28,000	36,500	36,500
00-20-6026	Promotional Training & Travel	-	3,919	5,000	5,000	5,000
00-20-6030	Uniforms & PPE	45,709	54,231	55,000	63,950	63,950
00-20-6032	Volunteer Recruitment/Retention	3,006	5,837	10,000	11,000	11,000
00-20-6035	Interest/Bank Charges	6,628	7,048	7,000	7,000	7,000
00-20-6040	Physical Fitness	45	407	1,500	1,500	1,500
00-20-6045	Firefighting Equipment	29,046	6,520	25,000	20,020	20,020
00-20-6050	Medical Supplies	69,813	68,556	75,000	85,000	85,000
00-20-6100	Radio Equipment	682	3,070	10,000	14,000	14,000
00-20-6105	Breathing Apparatus	10,321	16,645	25,000	30,000	30,000
00-20-6115	District Mapping/Address Signs	-	514	500	500	500
00-20-6200	Fire Prevention	323	-	-	7,243	7,243
00-20-6205	Fire Investigations	100	215	1,000	4,750	4,750
00-20-6210	Public Education	9,746	9,809	10,000	10,000	10,000
00-20-6215	Life Flight Memberships	28,200	28,260	26,000	30,000	30,000
00-20-6300	Conflagration	1,920	1,327	100	100	100
00-20-6900	Miscellaneous Expenses	4,431	2,593,369	-	-	-
TOTAL Materials & Services Expenditures		535,883	3,112,526	606,100	686,752	686,752

General Fund Materials & Services

Fiscal Year 2017-18

Detailed Explanation					
Vehicle Maintenance			Volunteer Recruitment/Retention		
	Fuel	58,900		LCROA Academy 6@ \$500	3,000
	Parts & Supplies	96,100	\$155,000	Recruitment/Retention	4,000
Station Maintenance				Mileage, Fitness, Child Care	4,000 \$11,000
	Paper & Cleaning	3,000		Interest/Bank Charges	
	General Maintenance (Bulbs, paint, etc.)	8,250		Monthly Charges	7,000 \$7,000
	Electrical & Heating/Appliance	10,779		Physical Fitness	
	Carpet	2,500		Gym Equipment	1,500 \$1,500
	Furniture	9,400		Firefighting Equipment	
	Doors	5,000		Special Ops Equip	5,020
	LBTC Maintenance	10,000		Foam	5,000
	Fairgrounds Maint	3,000	\$51,929	Hose	10,000 \$20,020
Utilities			Medical Supplies		
	Electric	31,000		Boundtree & Pharmaceuticals	70,000
	Communications	36,760		Vents, Stretchers, Other Maint	15,000 \$85,000
	Water	18,000		Radio Equipment	
	Natural Gas	11,000		Radio Maintenance	2,500
	Alarm Systems	1,000		Active 911	1,500
	Garbage	8,000	\$105,760	New Radios (\$2500x4)	10,000 \$14,000
Administrative			Breathing Apparatus		
	Background Checks/Fingerprints	3,300		Air samples, hydrotesting, maint	15,000
	Dues, Subscription & Membership fees	17,400		Replacement/Add'l Stock	15,000 \$30,000
	Postage & Shipping	7,500		District Mapping/Address Signs	
	Office Supplies, Printing, Technology	18,000		Address Sign Stock	500 \$500
	Meetings: Koffee Klatsch, CEP A, IGA	1,300	\$47,500	Fire Prevention	
Training & Travel				Hydrant Testing	1,000
	Blue Card--Lt's only (7)	2,500		Fire Code	1,500
	Target Solutions	7,000		Knox Key	4,263
	ACLS Recert	4,500		Driveway Inspections	480 \$7,243
	Maintenance & EMS Billing Training	2,500		Fire Investigation	
	Special Ops training	6,000	9000	Camera	3,100
	Administrative Training-Finance, Chiefs	5,000		Dues & Memberships	600
	Other (\$250/FF)	9,000	\$36,500	Conference	1,050 \$4,750
Promotional Training & Travel			Public Education		
	50% Tuition Reimbursement	5,000	\$5,000	Fire Med	7,500
Uniforms & PPE				Education Materials/Outreach	2,500 \$10,000
	Turnouts & PPE (5 vols, 5 replacement)	24,000		Life Flight Memberships	
	., Pants, Etc. (5 new EE's, 5 vols, 40 replace)	38,750		Pass-Through to Life Flight	30,000 \$30,000
	Special Ops	1,200	\$63,950	Conflagration	
				Place holder for potential exper	100 \$100

General Fund Contractual Services

Fiscal Year 2017-18

GENERAL FUND Contractual Services		<u>History</u>			<u>Current</u>	
Account	Description	Actual FY 2014-15	Actual FY 2015-16	Adopted FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18
00-30-7000	Contractual Services - Audit	19,480	10,715	14,500	15,000	15,000
00-30-7005	Contractual Services - Legal	45,913	29,564	30,000	20,000	20,000
00-30-7010	Contractual Services - Service Contracts	75,756	86,963	95,000	100,000	100,000
00-30-7015	Contractual Services - I.T. Service	35,754	35,614	40,000	40,000	40,000
00-30-7020	Contractual Services - Office Assistant	4,428	-	-	23,400	23,400
00-30-7021	Contractual Services - Shop Maintenance	12,440	5,832	17,000	-	-
00-30-7025	Contractual Services - Janitorial Services	-	-	-	-	-
00-30-7030	Contractual Services - District Physician Advisor	18,824	19,189	20,000	20,000	20,000
00-30-7035	Contractual Service - Hose & Ladder Testing	6,236	10,185	8,000	12,000	12,000
00-30-7040	Contractual Services - PPE Care	-	-	-	32,100	32,100
00-30-7045	Contractual Services - Property Lease	1,300	1,300	1,300	1,300	1,300
00-30-7050	Contractual Services - Liability Insurance	59,782	56,905	65,000	68,500	68,500
00-30-7055	Contractual Services - Legal Notices	3,998	644	1,000	1,000	1,000
00-30-7060	Contractual Services - Civil Service	481	456	1,000	1,000	1,000
00-30-7100	Fire Med Services	-	-	-	-	-
TOTAL Contractual Services Expenditures		284,390	257,367	292,800	334,300	334,300

General Fund Contractual Services

Fiscal Year 2017-18

Detailed Explanation		
Audit Services		
Pauly, Rogers & Co (RFP 2016)	15,000	\$15,000
Legal Services		
Bullard Law-Labor	10,000	
Speer, Hoyt-General	10,000	\$20,000
Service Contracts		
Airgas	8,000	
Billing & Finance Software	5,000	
Cintas: Rags, Carpets, Coveralls	13,000	
Copier & Postage Machines	6,000	
DMV Records	500	
CCOM Interface	15,000	
Incident Reporting System	15,000	
OHSU-EMS Services	2,000	
Physicals/Immunizations	12,500	
Shredding	2,000	
Stericycle	9,500	
Stretcher Maintenance/Upgrades	4,000	
Miscellaneous Maintenance Agreements	7,500	
		\$100,000
IT Services		
Utilize IT Managed Service	27,240	
Software Implementation, Services	12,760	\$40,000
Office Assistant		
24 hrs/week	23,400	\$23,400
District Physician Advisor		
Per Contract	20,000	\$20,000
Hose & Ladder Testing		
Per Contract	12,000	\$12,000
Property Lease		
Columbia City Bay Space	1,200	
Fairgrounds	100	\$1,300
Liability Insurance		
Liability	62,000	
Crime	1,000	
Life & Accident	5,500	\$68,500
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 2017-18

GENERAL FUND Capital Outlay		<u>History</u>			<u>Current</u>	
Account	Description	Actual FY 2014-15	Actual FY 2015-16	Adopted FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18
00-40-8000	Capital Outlay - Administrative		-	20,000	72,331	72,331
00-40-8005	Capital Outlay - Building Improvements	10,000	-	30,000	-	-
00-40-8010	Capital Outlay - Equipment	11,859	-	20,000	92,062	92,062
00-40-8015	Capital Outlay - Apparatus	53,856	-	-	120,000	120,000
00-40-8020	Capital Outlay - Breathing Apparatus		-	-	-	-
00-40-8025	Capital Outlay - Tools		-	-	-	-
TOTAL Capital Outlay Expenditures		75,716	-	70,000	284,393	284,393

Detailed Explanation

Capital Outlay - Administrative

High Plains Replacement	35,000	
Payroll Install	13,000	
Time Management/HR	10,000	
Computers/I-pads/Techology	14,331	72,331

Capital Outlay - Building Improvements

Capital Outlay - Equipment

Grant Match--Tools & Equip	13,244	
Gurney	17,000	
Grant Match--Water Tenders	61,818	92,062

Capital Outlay - Apparatus

Ambulance	120,000
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General Fund Miscellaneous Expenditures

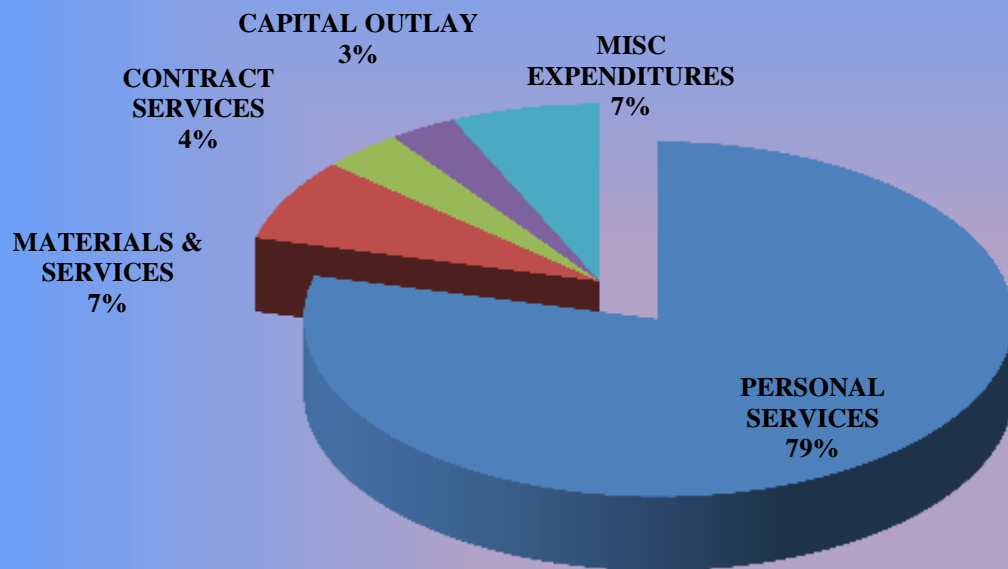
Fiscal Year 2017-18

GENERAL FUND Miscellaneous		<u>History</u>		<u>Current</u>		
Accounts	Description	Actual FY 2014-15	Actual FY 2015-16	Adopted FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18
00-50-9000	Debt Service Principal	320,570	360,209	110,000	170,000	170,000
00-50-9500	Contingency Funds	-	-	250,000	250,000	250,000
	Transfer Out:		-			
00-50-9999	Sick Leave/Retirement Reserve	50,000	50,000	75,000	75,000	75,000
00-50-9999	Tax Anticipation Notes	-	-	-	-	-
00-50-9999	Real Property/Apparatus Reserve	230,500	100,000	100,000	125,000	125,000
00-50-9999	Health Insurance Reserve	-	-	-	-	-
TOTAL Miscellaneous Expenditures		601,070	510,209	535,000	620,000	620,000

GENERAL FUND EXPENDITURES SUMMARY

	Proposed FY 2017-18	Approved FY 2017-18
PERSONAL SERVICES	7,213,525	7,213,525
MATERIALS & SERVICES	686,752	686,752
CONTRACT SERVICES	334,300	334,300
CAPITAL OUTLAY	284,393	284,393
MISC EXPENDITURES	620,000	620,000
TOTAL GF EXPENDITURES	9,138,970	9,138,970
TOTAL GF REVENUES	9,138,970	9,138,970

Total General Fund Requirements FY 2017-18



Sick Leave Retirement Fund Revenues & Expenditures

Fiscal Year 2017-18

RESERVE FUND						
SICK LEAVE RETIREMENT RESERVE						
Revenues						
Account	Description	<u>History</u>		Adopted	<u>Current</u>	
		Actual FY 2014-15	Actual FY 2015-16		Proposed FY 2017-18	Approved FY 2017-18
01-00-0000	Available Cash On Hand	25,495	75,812	55,690	131,400	131,400
01-00-4020	Interest Earned	177	245	250	1,000	1,000
01-00-4999	Transfers In	50,000	50,000	75,000	75,000	75,000
TOTAL Sick Leave/Retirement Revenues		-	126,057	126,500	207,400	207,400
Expenditures						
Account	Description	<u>History</u>		Adopted	<u>Current</u>	
		Actual FY 2014-15	Actual FY 2015-16		Proposed FY 2017-18	Approved FY 2017-18
01-10-5400	Sick Leave/Retirement Payout	-	70,121	75,000	75,000	75,000
01-50-9999	Transfers to General Fund	-	-	-	-	-
TOTAL SL&R Expenditures		-	70,121	75,000	75,000	75,000
Reserved for Future Expenditure		-	55,935	51,500	132,400	132,400
Fund Total		-	126,057	126,500	207,400	207,400

Employee Longevity at 7/1/2017 Age 50 with 25 years of service

Hire Date	Yrs of Svc	Position
5/1/1982	35.19	FF 4
8/2/1988	28.93	Lieutenant
5/20/1994	23.13	Mechanic
3/9/1995	22.33	FF 4
7/31/1995	21.93	FF 4
8/29/1995	21.85	Division Chief
1/31/1996	21.43	FF4
2/12/1996	21.40	Lieutenant
5/28/1996	21.11	Lieutenant
10/10/1997	19.74	Lieutenant
1/14/1998	19.47	FF4
11/15/1999	17.64	Lieutenant

Real Property, Building & Equipment Fund Revenues & Expenditures

Fiscal Year 2017-18

RESERVE FUND REAL PROPERTY, BLDG & EQUIPMENT Revenues					
Account	Description	<u>History</u>		<u>Current</u>	Approved FY 2017-18
		Actual FY 2014-15	Actual FY 2015-16	Adopted FY 2016-17 Proposed FY 2017-18	
02-00-0000	Available Cash On Hand	271,134	503,358	480,158	501,808
02-00-4020	Interest Received	1,724	3,362	1,100	3,500
02-00-4999	Transfers From Other Funds	230,500	100,000	100,000	125,000
Total Real Property, Bldg & Equipment Revenues		503,358	606,720	581,258	630,308
Expenditures					
Account	Description	<u>History</u>		<u>Current</u>	Approved FY 2017-18
		Actual FY 2014-15	Actual FY 2015-16	Adopted FY 2016-17 Proposed FY 2017-18	
02-40-8015	Capital Outlay-Apparatus	-	181,012	35,000	250,000
02-50-9000	Debt Service Principal	-	-	-	-
02-50-9005	Debt Service Interest	-	-	-	-
02-50-9999	Transfers Out	-	-	-	-
TOTAL RPB&E EXPENDITURES		-	181,012	35,000	250,000
Reserved for Future Expenditure		503,358	425,708	546,258	380,308
Fund Total		503,358	606,720	581,258	630,308

Apparatus Purchase & Reserve Plan	
Cash Balance at 7/1/2016	425,708
Transfer from General Fund FY 2017	100,000
Interest Allocation	3,500
Purchase: 1-Used 4x4 Ambulance	(34,900)
Sale: Surplus Ambulance	7,500
Estimated Ending Balance 6/30/17	501,808

<u>FY 2018</u>	
Purchase:1-Ambulance	(250,000)
Transfer from General Fund FY 2018	125,000
Interest Allocation	3,500
Estimated Ending Balance 6/30/18	380,308

Tax Anticipation Notes Reserve Fund Revenues & Expenditures

Fiscal Year 2017-18

SPECIAL FUND TAX ANTICIPATION NOTES RESERVE

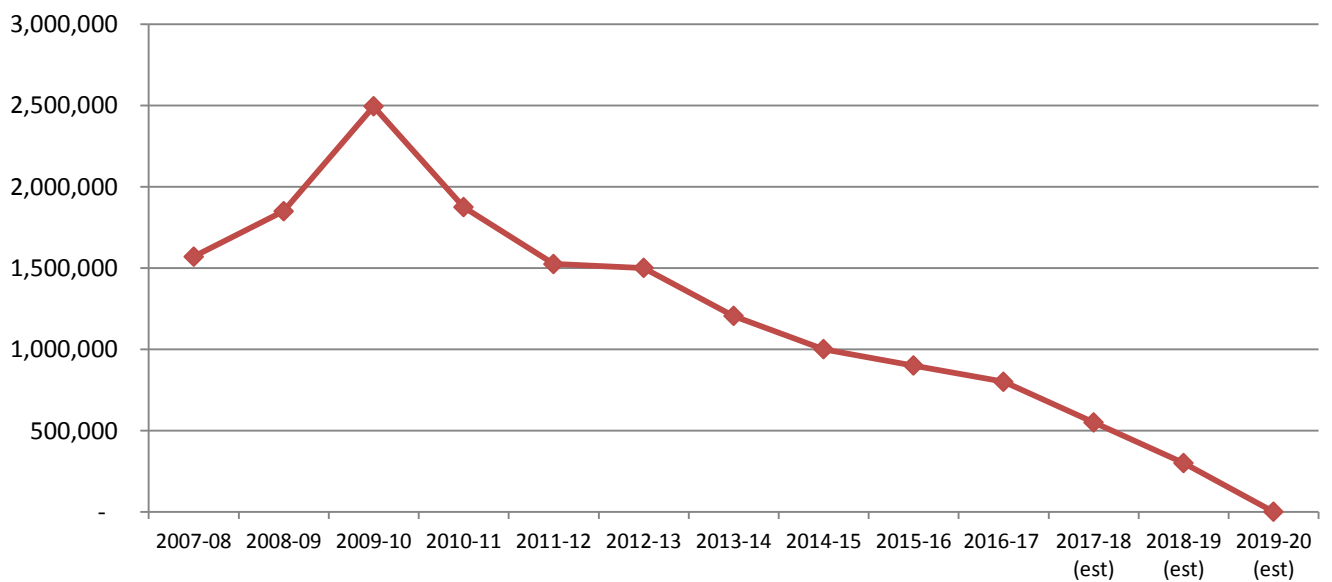
Revenues

Account	Description	<u>History</u>		Adopted FY 2016-17	<u>Current</u>	
		Actual FY 2014-15	Actual FY 2015-16		Proposed FY 2017-18	Approved FY 2017-18
03-00-0000	Available Cash On Hand	1,093,074	31,651	67,000	67,685	67,685
03-00-4020	Interest Earned	603	573	1,200	700	700
03-00-4180	Lease Proceeds-TANS	0	890,250	800,000	550,000	550,000
03-00-4999	Transfers In	-	-	-	-	-
Total Tax Anticipation Notes Revenue		1,093,677	922,474	868,200	618,385	618,385

Expenditures

Account	Description	<u>History</u>		Adopted FY 2016-17	<u>Current</u>	
		Actual FY 2014-15	Actual FY 2015-16		Proposed FY 2017-18	Approved FY 2017-18
03-50-9000	TANS Principal	120	909,828	800,000	550,000	550,000
03-50-9005	TANS Interest (~2%)	1,000,000	-	15,000	15,000	15,000
03-20-6032	Bank Fees	11,722	120	120	120	120
03-50-9999	Transfer Out	-	-	-	-	-
TOTAL TANS EXPENDITURES		1,011,842	909,948	815,120	565,120	565,120
Reserved for Future Expenditure		81,835	12,526	53,080	53,265	53,265
Fund Total		1,093,677	922,474	868,200	618,385	618,385

10-Year Borrowing Trend



Health Insurance Reserve Fund Revenues & Expenditures

Fiscal Year 2017-18

RESERVE FUND HEALTH INSURANCE RESERVE						
Revenues						
Account	Description	<u>History</u>		Adopted FY 2016-17	<u>Current</u>	Approved FY 2017-18
		Actual FY 2014-15	Actual FY 2015-16		Proposed FY 2017-18	
06-00-0000	Available Cash on Hand	101,043	101,642	102,000	103,180	103,180
06-00-4020	Interest Earned	599	739	300	800	800
06-00-4999	Transfers In	-	-	-	-	-
Total Health Insurance Revenue		101,642	102,381	102,300	103,980	103,980
Expenditures						
Account	Description	<u>History</u>		Adopted FY 2016-17	<u>Current</u>	Approved FY 2017-18
		Actual FY 2014-15	Actual FY 2015-16		Proposed FY 2017-18	
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		101,642	102,381	102,300	103,980	103,980
Fund Total		101,642	102,381	102,300	103,980	103,980

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.

Retired Senior Volunteer Program Fund Revenues & Expenditures

Fiscal Year 2017-18

SPECIAL FUND RETIRED SENIOR VOLUNTEER PROGRAM

Revenues

Account	Description	<u>History</u>		Adopted FY 2016-17	<u>Current</u>	Approved FY 2017-18
		Actual FY 2014-15	Actual FY 2015-16		Proposed FY 2017-18	
04-00-0000	Available Cash On Hand	7,819	8,005	2,732	8,005	8,005
04-00-4020	Interest Earned		-	-	-	-
04-00-4030	Grants Revenue-RSVP	66,330	74,855	68,934	68,934	68,934
04-00-4200	Miscellaneous Revenue-RSVP	1,569	3,372	1,000	9,501	9,501
Total Retired Senior Volunteer Revenues		75,718	86,232	72,666	86,440	86,440

Expenditures

PERSONAL SERVICES

Account	Description	<u>History</u>		Adopted FY 2016-17	<u>Current</u>	Approved FY 2017-18
		Actual FY 2014-15	Actual FY 2015-16		Proposed FY 2017-18	
04-10-5075	Base Wages- RSVP Director	40,600	41,598	42,655	56,804	43,300
04-10-5200	FICA-RSVP	3,072	3,101	3,284	4,346	4,000
04-10-5205	PERS-RSVP	6,570	8,288	8,531	10,850	10,850
04-10-5210	Unemployment-RSVP	41	42	50	50	50
04-10-5215	Workers Compensation-RSVP	26	24	35	35	35
04-10-5220	Life Insurance-RSVP	41	41	60	60	60
04-10-5225	Medical Insurance-RSVP	8,408	7,711	8,424	7,290	7,290
04-10-5230	Disability Insurance-RSVP	155	155	155	155	155
TOTAL PERSONAL SERVICES		58,912	60,959	63,195	79,590	65,740

MATERIALS & SERVICES

Account	Description	<u>History</u>		Adopted FY 2016-17	<u>Current</u>	Approved FY 2017-18
		Actual FY 2014-15	Actual FY 2015-16		Proposed FY 2017-18	
04-20-6020	Administrative-RSVP	1,132	397	150	150	1,000
04-20-6025	Training & Travel-RSVP	2,400	4,543	1,500	1,000	2,500
04-20-6400	Volunteer Transports-RSVP	2,176	2,195	1,000	1,000	1,500
04-20-6405	RSVP Meals	492	222	500	500	1,850
04-20-6410	Recognition	7,543	3,439	5,346	3,000	6,000
04-20-6415	Volunteer Training & Travel	-	-	-	-	3,500
04-20-6900	RSVP Misc	302	-	-	-	2,850
TOTAL MATERIALS & SERVICES		14,046	10,796	8,496	5,650	19,200

Retired Senior Volunteer Program Fund Revenues & Expenditures

Fiscal Year 2017-18

CONTRACTUAL SERVICES		<u>History</u>		<u>Current</u>	
Account	Description	Actual FY 2014-15	Actual FY 2015-16	Adopted FY 2016-17	Proposed FY 2017-18 Approved FY 2017-18
04-30-7050	Contractual Services - Liability Insurance RSVP	996	1,120	975	1,200 1,500
TOTAL CONTRACTUAL SERVICES		996	1,120	975	1,200 1,500

CAPITAL OUTLAY		<u>History</u>		<u>Current</u>	
Account	Description	Actual FY 2014-15	Actual FY 2015-16	Adopted FY 2016-17	Proposed FY 2017-18 Approved FY 2017-18
	Equipment	-	-	-	-
TOTAL CAPITAL OUTLAY		-	-	-	-

MISCELLANEOUS EXPENDITURES		<u>History</u>		<u>Current</u>	
Account	Description	Actual FY 2014-15	Actual FY 2015-16	Adopted FY 2016-17	Proposed FY 2017-18 Approved FY 2017-18
	Other Expenses	-	-	-	-
TOTAL MISCELLANEOUS EXPENDITURES		-	-	-	-

RSVP Summary					
	TOTAL Personnel Requirements	58,912	60,959	63,195	79,590 65,740
	TOTAL Materials & Services	14,046	10,796	8,496	5,650 19,200
	TOTAL Contractual Services	996	1,120	975	1,200 1,500
	TOTAL Capital Outlay	-	-	-	-
	TOTAL Miscellaneous Expenditures	-	-	-	-
	TOTAL All Expenditures	73,954	72,875	72,666	86,440 86,440
	Reserved for Future Expenditure	-	-	-	-
	Fund Total	73,954	72,875	72,666	86,440 86,440

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.

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

Fiscal Year 2017-18

SPECIAL REVENUE FUND

GRANTS--AFG/SAFER

Revenues

Account	Description	<u>History</u>		Adopted FY 2016-17	<u>Current</u>	Approved FY 2017-18
		Actual FY 2014-15	Actual FY 2015-16		Proposed FY 2017-18	
08-00-0000	Available Cash on Hand	-	-	-		
08-00-4030	Donations & Grants-Special Revenue	307,038	149,486	284,666	1,240,981	1,240,981

Total Grants Revenue

Expenditures

PERSONAL SERVICES

Account	Description	<u>History</u>		Adopted FY 2016-17	<u>Current</u>	Approved FY 2017-18
		Actual FY 2014-15	Actual FY 2015-16		Proposed FY 2017-18	
08-10-5010	Base Wages --Division Chief (.10)	11,478	12,393	10,000		
08-10-5025	Base Wages -- Firefighter (3-75%)	93,490	-	-	190,312	190,312
08-10-5045	Base Wages --Recruit/Retention Coordinator (.5)	51,386	53,950	55,966	28,400	28,400
08-10-5135	FLSA -- Fair Labor Standards Act	1,805	-	-	3,830	3,830
08-10-5145	EMT Differentials and Recertification	9,349	-	-	19,031	19,031
08-10-5155	Length of Service	5,000	5,000	-	-	-
08-10-5200	FICA	11,318	4,143	4,310	18,914	18,914
08-10-5205	PERS	19,837	7,999	7,555	44,127	44,127
08-10-5210	Unemployment-SAFER	146	54	55	173	173
08-10-5215	Workers Compensation	8,404	4,825	5,650	1,643	1,643
08-10-5220	Life Insurance	118	57	41	160	160
08-10-5225	Medical Insurance	41,126	22,958	25,632	18,475	18,475
08-10-5230	Disability Insurance	517	181	169	532	532
08-10-5240	Post Employment Health Plan	2,829	1,075	1,150	5,453	5,453
					-	\$-
	TOTAL PERSONAL SERVICES	256,804	112,635	110,528	331,050	331,050

MATERIALS & SERVICES

Account	Description	<u>History</u>		Adopted FY 2016-17	<u>Current</u>	Approved FY 2017-18
		Actual FY 2014-15	Actual FY 2015-16		Proposed FY 2017-18	
08-20-6020	Administrative-SAFER	2,848	1,724	25,500	-	-
08-20-6025	Training & Travel-SAFER	10,110	4,767	33,812	111,000	111,000
08-20-6030	Uniforms & PPE-SAFER	19,217	13,326	11,000	32,500	32,500
08-20-6032	Volunteer Recruitment/Retention	29,840	11,430	16,550	500	500
08-20-6100	Radio Equipment	-	-	-	-	-
	TOTAL MATERIALS & SERVICES	-	31,246	86,862	144,000	144,000

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

Fiscal Year 2017-18

CONTRACTUAL SERVICES		<u>History</u>		<u>Current</u>	
Account	Description	Actual FY 2014-15	Actual FY 2015-16	Adopted FY 2016-17	Proposed FY 2017-18 Approved FY 2017-18
08-30-7010	Contractual Services - Service Contracts	3,556	2,118	4,250	15,300 15,300
08-30-7020	Contractual Services - Office Assistant	941	1,400	750	- -
TOTAL CONTRACT SERVICES		4,497	3,518	5,000	15,300 15,300
CAPITAL OUTLAY		<u>History</u>		<u>Current</u>	
Account	Description	Actual FY 2014-15	Actual FY 2015-16	Adopted FY 2016-17	Proposed FY 2017-18 Approved FY 2017-18
08-40-8000	Capital Outlay - Administrative	-	-	-	- -
08-40-8005	Capital Outlay - Building Improvements	-	-	-	- -
08-40-8010	Capital Outlay - Equipment	-	-	82,276	618,182 618,182
08-40-8025	Capital Outlay - Tools	-	-	-	132,449 132,449
TOTAL CAPITAL OUTLAY		-	-	82,276	750,631 750,631
MISCELLANEOUS EXPENDITURES		<u>History</u>		<u>Current</u>	
Account	Description	Actual FY 2014-15	Actual FY 2015-16	Adopted FY 2016-17	Proposed FY 2017-18 Approved FY 2017-18
	Other Expenses	-	-	-	- -
TOTAL MISCELLANEOUS EXPENDITURES		-	-	-	- -
Grant Funding--AFG/SAFER Summary					
	TOTAL Personnel Requirements	256,804	112,635	110,528	331,050 331,050
	TOTAL Materials & Services	-	31,246	86,862	144,000 144,000
	TOTAL Contract Services	4,497	3,518	5,000	15,300 15,300
	TOTAL Capital Outlay	-	-	82,276	750,631 750,631
	TOTAL Miscellaneous Expenditures	-	-	-	- -
	TOTAL All Expenditures	261,301	147,399	284,666	1,240,981 1,240,981
	Reserved for Future Expenditures	-	-	-	- -

Columbia River Fire & Rescue has applied for four grants for Fiscal Year 2017-18. We have requested \$132,449 in funding from AFG for firefighting tools & equipment. Additionally, we have requested \$618,182 in funding for two water tenders. These requests require the District contribute matching funds in the amount of \$75,062 should the grants be awarded. We have also requested \$281,250 from SAFER to hire three additional firefighters with a match amount of \$95,000. The final request from SAFER is for funding to implement an intern program in the District and has no match requirement.

Maintenance Fund Revenues & Expenditures

Fiscal Year 2017-18

SPECIAL REVENUE FUND						
Maintenance Revenues						
Account	Description	<u>History</u>		Adopted FY 2016-17	<u>Current</u>	Approved FY 2017-18
		Actual FY 2014-15	Actual FY 2015-16		Proposed FY 2017-18	
09-00-0000	Available Cash on Hand	-	-	-	-	-
09-00-4080	Maintenance Revenue	112,757	97,354	110,000	120,000	120,000
		-	-			
	Total Maintenance Revenue	112,757	97,354	110,000	120,000	120,000
Expenditures						
PERSONAL SERVICES						
Account	Description	<u>History</u>		Adopted FY 2016-17	<u>Current</u>	Approved FY 2017-18
		Actual FY 2014-15	Actual FY 2015-16		Proposed FY 2017-18	
09-10-5030	Base Wages -- Lead Mechanic (.2)	12,289	14,274	14,650	14,854	14,854
09-10-5035	Base Wages -- Mechanic (.2)	11,132	12,051	12,360	17,542	17,542
09-10-5200	FICA	1,457	2,149	2,080	2,500	2,500
09-10-5205	PERS	5,014	5,575	5,410	8,131	8,131
09-10-5215	Workers Compensation	18	366	500	500	500
09-10-5220	Life Insurance	13	16	-	-	-
09-10-5225	Medical Insurance	7,874	8,954	9,900	11,400	11,400
09-10-5230	Disability Insurance	78	98	100	125	125
09-10-5240	Post Employment Health Plan	366	448	500	750	750
	TOTAL PERSONAL SERVICES	38,240	43,931	45,500	55,802	55,802
MATERIALS & SERVICES						
Account	Description	<u>History</u>		Adopted FY 2016-17	<u>Current</u>	Approved FY 2017-18
		Actual FY 2014-15	Actual FY 2015-16		Proposed FY 2017-18	
09-20-6000	Vehicle Maintenance	42,112	41,131	56,000	58,000	58,000
09-20-6015	Utilities	1,298	1,504	1,500	1,650	1,650
09-20-6020	Administrative	66	-	-	-	-
09-20-6025	Training & Travel	916	1,183	2,000	3,000	3,000
	TOTAL MATERIALS & SERVICES	44,392	43,817	59,500	62,650	62,650

Maintenance Fund Revenues & Expenditures

Fiscal Year 2017-18

CONTRACTUAL SERVICES

Account	Description	<u>History</u>		Adopted FY 2016-17	<u>Current</u>	
		Actual FY 2014-15	Actual FY 2015-16		Proposed FY 2017-18	Approved FY 2017-18
09-30-7021	Contractual Services - Shop Assistant	3,760	1,944	5,000	1,548	1,548
TOTAL CONTRACT SERVICES		3,760	1,944	5,000	1,548	1,548

CAPITAL OUTLAY

Account	Description	<u>History</u>		Adopted FY 2016-17	<u>Current</u>	
		Actual FY 2014-15	Actual FY 2015-16		Proposed FY 2017-18	Approved FY 2017-18
09-40-8025	Capital Outlay - Tools	-	1,830	-	-	-
TOTAL CAPITAL OUTLAY		-	1,830	-	-	-

MISCELLANEOUS EXPENDITURES

Account	Description	<u>History</u>		Adopted FY 2016-17	<u>Current</u>	
		Actual FY 2014-15	Actual FY 2015-16		Proposed FY 2017-18	Approved FY 2017-18
	Other Expenses	-	-	-	-	-
TOTAL MISC. REQUIREMENTS			-		-	-

Maintenance Summary

TOTAL Personnel Requirements	\$38,240	\$43,931	\$45,500	\$55,802	\$55,802
TOTAL Materials & Services	\$44,392	\$43,817	\$59,500	\$62,650	\$62,650
TOTAL Contract Services	\$3,760	\$1,944	\$5,000	\$1,548	\$1,548
TOTAL Miscellaneous Expenditures	\$-	\$1,830	\$-	\$-	\$-
TOTAL All Expenditures	\$86,393	\$91,523	\$110,000	\$120,000	\$120,000
Reserved for Future Expenditures			\$-	\$-	\$-
TOTAL ALL REQUIREMENTS	\$86,393	\$91,523	\$110,000	\$120,000	\$120,000

Glossary of Terms

Fiscal Year 2017-18

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.

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")

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.