



*Columbia River Fire & Rescue
Approved Budget
For
2013-14*

Jay Tappan
Fire Chief

Marit Nelson
Finance Director



TO: Citizens of Columbia River Fire and Rescue, Members of Budget Committee

FROM: Jay M. Tappan, Fire Chief and Budget Officer

DATE: April 10, 2013

INTRODUCTION:

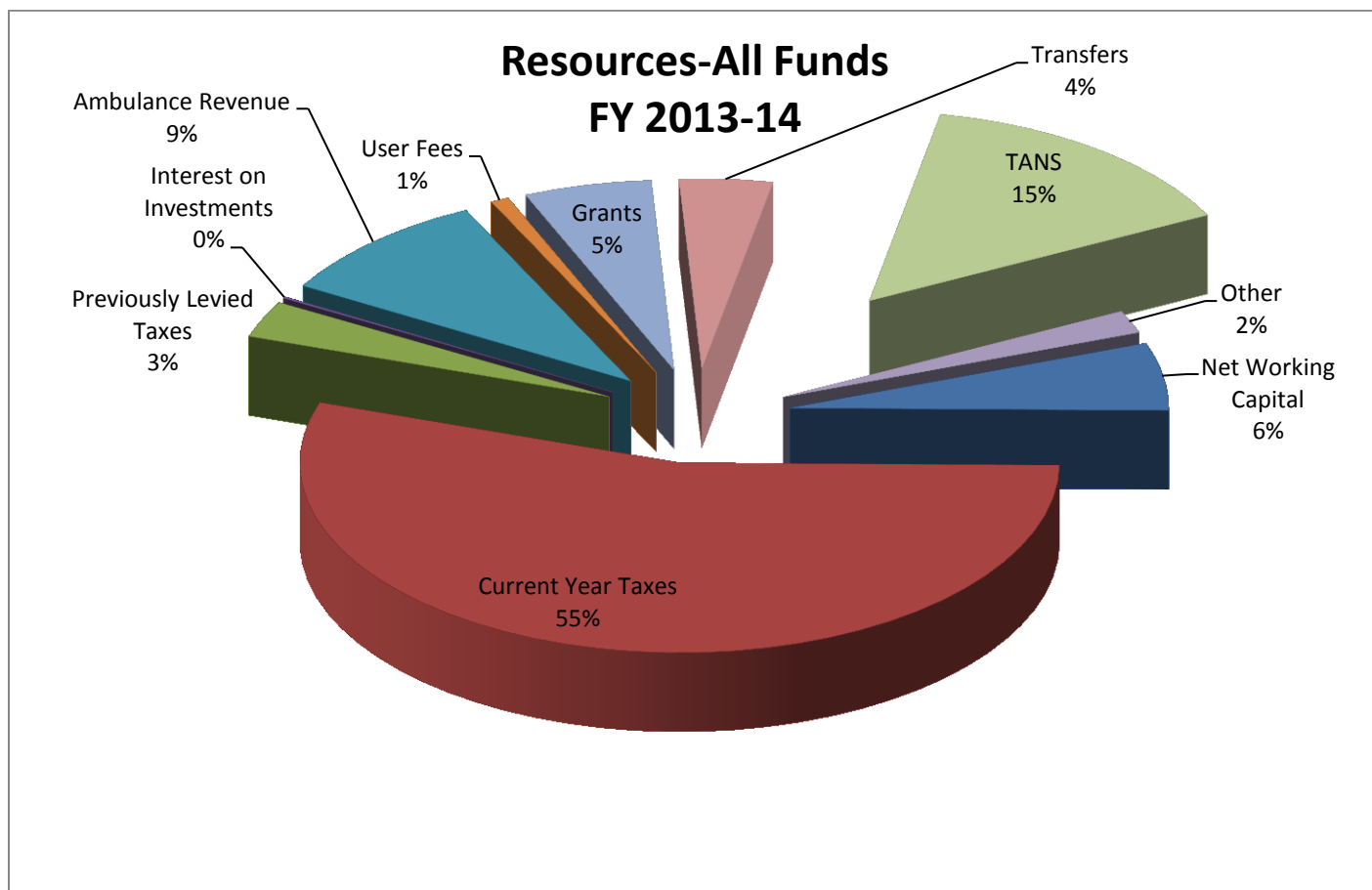
We are pleased to present to you the proposed budget for Columbia River Fire & Rescue for fiscal year 2013-14. Our District currently provides fire and ambulance services to the cities of St. Helens, Rainier, Columbia City, and Prescott; and the unincorporated areas of Warren, McNulty, Deer Island, Yankton, Lindberg, Goble, Shiloh Basin, and Fern Hill. This is an area comprising nearly 200 square miles with 27,000 citizens.

The current fiscal year, 2012-13, has continued to challenge us in terms of balancing revenues and requirements as we work our way through the on-going economic problems facing our country, state, and the local economies. While some national and state economic indicators are signaling a modest level of recovery, the local economy continues to remain very flat. This has been reflected in the tax revenue forecast produced by the Columbia County Department of Finance and Taxation for our District for FY 13-14 which indicates a very small increase over last year's forecast. We continue to be concerned with local industrial and commercial growth, and in the corresponding assessed values and tax revenues. Using the projected revenue forecast, the Fire District staff has worked hard to build a budget document that balances revenues with the cost of providing the desired service levels to address the needs of our citizens. The District is firmly committed to meeting the economic challenges presented, providing exceptional service, and developing improved procedures that help enhance service delivery while controlling costs.

In a historical retrospective, in 1998 the voters of Oregon passed two measures that had a dramatic impact on the available resources for all Special Service Districts. Measures 47/50 changed the basic principle of property tax calculations, from a tax base system to a permanent rate system. As a result of the St. Helens-Rainier merger in 2002, the State of Oregon Revenue Department established the permanent rate for Columbia River Fire and Rescue as \$2.9731.

The proposed budget requests that the Budget Committee authorize the full permanent rate of \$2.9731 for budget year 2013-14.

In examining resources for all funds for FY 13-14, current year taxes represent 55%, EMS and user fees represent 10%, beginning balances represent 6%, grants represent 5%, Tax Anticipation Notes represent 15%, previously levied taxes represent 3%, and other sources represent the balance.



In compliance with the State of Oregon Local Budget Law the Annual Budget for Columbia River Fire and Rescue for the fiscal year 2013-2014 beginning July 1, 2013 and ending June 30, 2014 is presented for your consideration, approval and adoption in public meeting and is balanced between total projected resources and requirements. As prepared and submitted, the annual budget is intended to serve as:

1. A financial plan for the next fiscal year outlining forecast expenditure requirements and the proposed means for financing these requirements.
2. An operational plan for the use and deployment of personnel, materials and services and other resources during the 2013-2014 fiscal year.
3. An active guide to District goals and objectives as outlined in the Strategic Plan.

BUDGETARY ACCOUNTING BASIS:

The budgetary and accounting policies contained in this proposed budget conform to generally-accepted accounting principles as established by the Government Accounting Standards Board. The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate budgetary and accounting entity. Within the annual budget, the District's funds are grouped as indicated below:

- | | |
|--|--|
| 1. General Fund: | Purpose is to record financial transactions relating to all activities of the District for which specific types of funds are not required. |
| 2. Real Property Reserve Fund: | Purpose is to accumulate needed funds for major capital items including apparatus and facilities. |
| 3. Sick Leave/Retirement Reserve Fund: | Purpose is to accumulate needed funds for payment of accumulated sick leave to covered personnel at retirement |
| 4. Retired and Senior Volunteer Program Special Revenue Fund: | Purpose is to account for the state and federal grant funds and expenditures used to finance the Retired Senior Volunteer Program. |
| 5. Tax Anticipation Notes Special Revenue Fund: | Purpose is to account for “dry period” interim financing revenue and expenses. This is the period from July 1 when the budget begins, to mid to late November when the first tax revenues begin to come in. |
| 6. Foster Grandparent Special Revenue Fund: | Purpose is to account for the state and federal grant funds and expenditures used to finance the projects of the Foster Grandparents Program. This program has been terminated as a District-sponsored program; however, the fund is required to remain in the Budget for historical review. |
| 7. Health Insurance Reserve Fund: | Purpose is to provide for funding future health insurance premium increases. |
| 8. Grants Special Revenue Fund: | Purpose is to account for grant funding received through the federal SAFER grants. |

BUDGET MANAGEMENT:

The Board of Directors' resolution authorizing appropriations for each fund at the end of the budget process sets the level those expenditures cannot exceed. Total personal services, materials and services, capital outlay, fund transfers, reserves and special payments, and contingency are the levels of control for each fund established by resolution. Appropriations lapse at fiscal year's end.

Budgetary control is maintained at the appropriation levels through monitoring of the expenses for each of the following categories:

Personal Services - includes the wages and fringe benefits of full time and volunteer employees.

Materials and Services - includes supplies, maintenance and repair, utilities and contracts for professional services such as legal counsel, audits, and insurance.

Capital Outlay - includes the cost of equipment replacement, facility repairs and improvements,

furniture, and fixtures.

Debt Service – includes the cost of paying debt, leases, and other long term payments for capital goods.

Transfers – includes money transferred from the general fund to a reserve fund for future uses, and money transferred from the reserve funds to cover expenses incurred as approved by the Board of Directors and specified by the specific fund.

Contingencies – are monies that are set aside for unforeseen expenditures during the current fiscal year. They are appropriated to the account group by resolution of the Board of Directors if needed.

Unappropriated Ending Fund Balance – are monies that are set aside for carry over into a subsequent fiscal year. The District uses this category in its reserve funds, intentionally, and in the other funds by default when it does not spend all the money it has appropriated to a fund.

BUDGET SUMMARY FOR REQUIREMENTS:

The proposed budget requirements for Fiscal Year 2013-2014 for all funds total \$10,323,958. This represents an increase of \$481,378 or 4.9% under the current fiscal year, all funds total.

All Fund Requirements, both current and proposed budgets with corresponding differences are:

REQUIREMENTS	2012-13 Amended Budget	2013-14 Budget	Increase (Decrease)
Personal Services	\$6,138,036	\$6,411,999	\$273,963
Materials & Services	\$1,037,844	\$988,059	(\$49,785)
Capital Outlay	\$51,400	\$193,000	\$141,600
Debt Service	\$1,930,700	\$1,842,000	(\$88,700)
Transfers	\$175,000	\$409,000	\$234,000
Contingencies	\$205,000	\$250,000	\$45,000
Reserve & Special Payments	\$304,600	\$229,900	(\$74,700)
Unappropriated Balance	\$-	\$-	\$0
Total Expenditures	\$9,842,580	\$10,323,958	\$481,378

Personal Services:

Proposed this year is a 4.5% increase in Personal Services requirements. There are several reasons for this increase. The State of Oregon PERS employer rates will increase for all public employers on July 1st. The District will see close to a 25% increase to current rates and these rates will continue for two fiscal years. The average rate the District will pay into PERS is ~23% of gross salary. Additionally, the District is planning on another increase in the medical insurance line item. Renewal rates are running at 15% for medical/vision and 4% for dental.

The District has also built a budget for 2013-14 based on a 2.1% cost-of-living raise for employees and no adjustment to the daily minimum staffing levels which was proposed in the last FY budget, but forestalled by receipt of a federal grant that allowed the District to hire three firefighters and thus retain the previous minimum staffing levels. This budget reflects management's continuing goals of reducing overtime expenditures, maintaining overall firefighter staffing levels, and producing a balanced budget.

Materials and Services:

The proposal for Materials and Services this year represents a decrease of 4.8% over last year. Most of this change is related to the budgeting adjustment of funding for the Foster Grandparent Program and a reduction in expenses within the General Fund. All line items have been assessed and adjusted based upon projected replacement needs and service delivery requirements.

Capital Outlay:

Over the past several years, the District has worked at improving and replacing many of their capital items including SCBA's, heart monitors, ambulances, etc. The District is planning to purchase a rescue tool this year and, hopefully, will see an increase in capital replacement funds in the future.

Fund Transfers:

The amounts transferred from the General Fund to the Reserve Funds are for accumulation of funds to support the sick leave payments at retirement and ongoing funding of major equipment and apparatus. For the 2013-14 budget cycle, small amounts of money are available to be transferred into the reserve funds once again.

Contingency:

Oregon Budget Law allows a maximum operating contingency of 15% of the appropriated budget to be spent in case of unforeseen situations. This proposal utilizes a contingency for the General Fund of \$250,000 to help fund unanticipated major expenses.

Debt Service:

This line shows amounts for flex lease loan payments for the training grounds improvements and major apparatus and equipment purchases.

BUDGET SUMMARY FOR RESOURCES:

Total resources for all funds for the current budgeted year and the proposed fiscal year are:

RESOURCE	2012-13 Amended Budget	2013-14 Budget	Increase (Decrease)
Net Working Capital	\$333,750	\$599,000	\$265,250
Current Year Taxes	\$5,580,000	\$5,670,000	\$90,000
Previously Levied Taxes	\$320,000	\$320,000	\$0
Interest on Investments	\$10,050	\$13,900	\$3,850
Ambulance Revenue	\$975,000	\$975,000	\$0
User Fees	\$131,050	\$80,850	(\$50,200)
Grants	\$648,830	\$559,958	(\$88,872)
Transfers	\$175,000	\$409,000	\$234,000
TANS	\$1,500,000	\$1,500,000	\$0
Other	\$168,900	\$196,250	\$27,350
TOTAL RESOURCES	\$9,842,580	\$10,323,958	\$481,378

Net Working Capital:

The working capital budgeted is the projected fiscal year 2012-13 ending cash fund balance for each fund.

Previously Levied Taxes:

Past years' taxes estimated to be received during this fiscal year. **Note:** Under the accrual form of accounting used by the District, taxes are due when levied and the District's audits show this. In reality, however, not all taxes owed are paid in the year they were levied, and the County Treasurer reports taxes for the year they were owed.

Interest on Investments:

This is estimated interest to be earned on all funds while they are held in the bank not being used by the District. The majority of funds are invested in the State of Oregon Local Investment Pool.

Transfers:

The primary resource for the Reserve and Special Funds is by transfer from the General Fund. Transfer amounts are used to reserve funds for future capital needs or retirement payouts.

Grants & Donations: The District applies for grants throughout the year. Successful grant applications are shown as a special revenue fund because the purpose for those funds is very specific. The SAFER grants Special Revenue Fund is indicative of this. The RSVP and Foster Grandparents funds are also funded through grant receipts. General donations are shown in the general fund and donations with a specified use are shown in the appropriate special revenue fund.

Ambulance Revenue:

Estimated revenue to be earned from our billable Ambulance transports.

Other Income:

Various sources of income such as, apparatus maintenance revenue, conflagration and hazardous materials response reimbursement, donations, and other receipts make up this category.

Tax Anticipation Notes:

We are again planning on using Tax Anticipation Notes for interim financing instead of short-term notes. To make the most of our money we plan to borrow in July 2013 and repay before June 30, 2014.

Current Year Property Taxes:

This proposal utilizes the permanent tax rate of \$2.9731 per \$1000 of assessed value. The \$2.9731 is applied against the District's estimated assessed value of \$2,065,996,070 (net of Urban Renewal excess and other value adjustments) generating a gross tax of \$6,109,049. We then apply an anticipated collection rate of approximately 93% that produces our projected current year taxes of \$5,670,000.

Summary

This proposed budget is closely aligned with the goals and objectives outlined in the 2010 Strategic Plan, commissioned to assist the District staff and Board to better focus on those budgetary elements that will provide both programmatic improvements and continue the highest levels of service possible for the District's citizens. We are constantly evaluating staffing levels and are considering various deployment models for future implementation. Some flexibility has been built-in to this budget to allow the District to adjust to unforeseen contingencies as those might occur during the upcoming fiscal year.

The budget process is a dynamic and on-going activity; it begins with the start of the fiscal year and

continues throughout the year as staff and Board manage the financial affairs of the District. The formation of this document began in early January 2013 and many hours have been spent by Fire District members at all levels in formulating a budget that realistically addresses the needs of this Fire District.

It is the responsibility of the Budget Committee to review the Budget and determine the acceptable level of funding that provides an appropriate level of service to the District residents. The proposed budget for 2013/2014 has been prepared to reflect a realistic, efficient, and cost-sensitive approach to meeting the requirements of the service delivery system we have developed to address the known needs of the citizens we serve.

It is important to note that we pay close attention to the feedback we receive from our citizens as it relates to our service delivery during the course of each year of operations. This commentary, whether positive or negative, helps us to constantly improve our service delivery model, management practices, and overall customer service.

I would like to express my sincere appreciation to all members of Columbia River Fire and Rescue, who together have devoted their time and energy toward the development of this annual budget. I would like to especially thank the Board of Directors and the Budget Committee members who have given that extra measure of community volunteerism in representing our citizens in the governance of the District and in overseeing the budget process.

Your careful review and support of this proposed budget is very much appreciated. As always your questions are important to us. As a major provider of vital public services, we strive at all times for a highly transparent and understandable budget process. Your trust and the public's trust are important to us.

Sincerely,

Jay M. Tappan
Fire Chief/Budget Officer



Mission, Vision, Values & Expectations

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 and 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.

EXPECTATIONS

In our efforts to maintain a HEALTHY organization Columbia River Fire & Rescue has developed the following expectations of its members:

Help - Be a part of the solution

- Be proactive, innovative, and bold.
- Help each other succeed.
- Be a problem solver, do the right thing, the right way, at the right time.
- Carry out decisions in a positive manner.
- Protect your co-worker's well being.
- Be safe.

Excellence – Do your job, strive for excellence

- Be dependable, be on time and ready for work, maintain response readiness.
- Protect the public at all times.
- Know your job and get better at it.
- Work competently; utilize your experience and knowledge positively.
- Be a team player.
- Leave it better than you found it.
- Use good judgment.
- Protect and care for your resources.
- Maintain proficiency in job related knowledge skills and abilities.
- Be organized and use your time wisely.
- Be Safe.

Attitude – Be Nice

- Provide a customer-driven service.
- Exceed customer expectations.

Promote CRF&R at all times.

Reflect a positive image of the organization.

Create & maintain good order within the organization.

Treat co-workers equitably, consistently, and with respect.

Obey the rules.

Be safe.

Listen – Ask questions and stay informed.

Talk – Share your knowledge, skills, and abilities

Hear - Communicate

Find out what needs to be done, (and do it).

Document all pertinent and or unusual incidents and actions

Make commitments, keep them, or pass them on.

Be safe.

You - Take care of yourself

Personal wellness

Keep your physical fitness above the bar.

Keep balance in your life.

Take care of your family.

Take care of the team.

Be safe and remember, “Go home and enjoy life”.

EXPECTATIONS – BE HEALTHY

***H**ELP – Be a part of the solution.*

***E**XCELLENCE – Do your job, strive for excellence.*

***A**TTITUDE – Be nice.*

***L**ISTEN – Ask questions and stay informed.*

***T**ALK – Share your knowledge skills and abilities.*

***H**EAR – Communicate.*

***Y**OU – Take care of yourself.*

Company Officers are further expected to:

1. Be mentors and trainers; recognize good performance.
2. Be personal advocates for organizational decisions.
3. Meet regularly with personnel to inform, address rumors with facts, and listen.
4. Be positive, effective leaders – lead by example and embrace teamwork.
5. Review special or unusual incidents with personnel.
6. Empower members, assist when needed, take charge when appropriate, and manage for success.
7. Participate and strive for consensus.
8. Be strong company and incident commanders.
9. Be innovative problem solvers.

Chief Officers are further expected to:

1. Be involved in the community.
2. Relate effectively with District members, strategic partners and elected officials.

3. Create alliances and partnerships in the public and private sector.
4. Seek creative alternatives to the way we do business.
5. Develop self, while assisting in the development of staff.
6. Be a participating member of the Executive team, providing leadership to the organization and supporting organizational goals and decisions.
7. Manage today, plan and prepare for tomorrow.

Columbia River Fire & Rescue

Board and Budget Committee Members

Current as of 03/29/13

BOARD OF DIRECTORS

TERM EXPIRES (4-year terms)

Mark Kreutzer, President (Pos. 1)	June 30, 2015
Robert Braud, Vice President (Pos. 3)	June 30, 2015
Diane Dillard, Secretary-Treasurer (Pos. 4)	June 30, 2013
Kim Walker, Director (Pos. 2)	June 30, 2013*
Pete Koss, Director (Pos. 5)	June 30, 2013

*Kim Walker was appointed on October 9, 2012 to serve until the next regularly scheduled District election in 2013. Her appointed term expires on June 30, 2013 unless she runs for election on the May 2013 ballot. This election will be for the unexpired two-year term for Position #2 (exp. June 30, 2015).

BUDGET COMMITTEE MEMBERS

TERM EXPIRES (3-year terms)

Doug Knight	June 30, 2013
Chet Krushel	June 30, 2013
Mark Cross	June 30, 2013
Dan Garrison	June 30, 2015
Hans Feige	June 30, 2015*

*Hans Feige was appointed on March 12, 2013 to fill the unexpired term of Marie Botchie

ADMINISTRATION (July 1, 2013 staffing)

Jay M. Tappan, Fire Chief/Budget Officer
Ron Youngberg, Division Chief, Operations and Training
Brian Burright, Division Chief, Community and Medical Services
Marit Nelson, Director of Finance & Administrative Services
Misty Holsey, EMS Billing Specialist
Rick Fletcher, Lead Mechanic
Duane Jordan, Mechanic
Susan Cerelli, Finance/Billing Assistant

COLUMBIA RIVER FIRE & RESCUE
SPECIAL ORDER

TO: ALL PERSONNEL
FROM: Jay Tappan, Fire Chief/Budget Officer
SUBJECT: 2013/14 Budget Calendar

DATE: November 1, 2012

The following is the schedule for development of the FY 2013-14 Budget. I appreciate your efforts in helping complete the proposed budget for this next year.

Captains submit project requests to Division Chiefs/Finance Director	10/30/12
Board sets District Budget Goals for FY 2013-14	12/11/12
Finance Director preliminary review of resources, requests & goals	12/12/12- 1/08/13
Prioritization of projects with Captains & Divisions Chiefs	1/09/13
Review preliminary budget with Supervisory Staff	1/23/13
Board member accounts & resolution review	3/12/13
Complete Budget review & prioritization	4/01/13
Finalize Proposed Budget	4/05/13
Earliest Notice of Budget Committee Meeting (To papers by 4/05/13, online by 4/10)	4/10/13
Proposed Budget available to public	4/10/13
First Budget Committee Meeting	5/07/13
Regular Board Meeting	5/14/13
First date to publish Notice of Budget Hearing	5/15/13
Last date to approve budget	5/30/13
Last date to publish Notice of Budget Hearing	6/05/13
Budget Hearing (Board quorum mandatory)	6/11/13
Adopt budget, make appropriation, declare tax levy	6/11/13
Regular Board Meeting	6/11/13
Submit adopted budget to Assessor and State	7/15/13
Submit copy of Budget Document to County Clerk	9/30/13

Legal Requirements & Forms

Based on the proposed budget

A public meeting of the Columbia River Fire & Rescue Board of Directors will be held on June 11, 2013 at 6:00 pm at 270 Columbia Blvd, St. Helens, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2013 as approved by the Columbia River Fire & Rescue Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 270 Columbia Blvd, St. Helens, OR between the hours of 8:00 a.m. and 5:00 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year. If different, the major changes and their effect on the budget are:

Contact: Jay Tappan

Telephone: 503-397-2990 x 101

Email: tappanj@crfr.com

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2011-12	Adopted Budget FY 2012-13	Approved Budget FY 2013-14
Beginning Fund Balance/Net Working Capital	116,184	308,750	599,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	1,125,269	1,056,050	1,055,850
Federal, State and All Other Grants, Gifts, Allocations and Donations	207,114	648,830	559,958
Revenue from Bonds and Other Debt	1,525,000	1,500,000	1,500,000
Interfund Transfers / Internal Service Reimbursements	185,000	205,000	409,000
All Other Resources Except Property Taxes	49,808	134,450	210,150
Property Taxes Estimated to be Received	5,771,799	5,762,000	5,990,000
Total Resources	8,980,174	9,615,080	10,323,958

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	5,780,196	5,846,536	6,411,999
Materials and Services	754,825	1,041,844	988,059
Capital Outlay	52,778	51,400	193,000
Debt Service	1,956,070	1,960,700	1,842,000
Interfund Transfers	185,000	205,000	409,000
Contingencies	0	205,000	250,000
Special Payments	0	304,600	229,900
Unappropriated Ending Balance and Reserved for Future Expenditure	251,305	0	0
Total Requirements	8,980,174	9,615,080	10,323,958

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program			
FTE for that unit or program			
Retired Senior Volunteer Program	93,459	98,000	73,934
FTE	1.50	1.30	1.00
Foster Grandparent Program	80,761	126,298	0
FTE	0.50	0.60	-
Special Revenue Grants	21,097	454,032	491,024
FTE	-	4.00	4.00
FTE			
Non-Departmental / Non-Program	8,858,836	8,936,750	9,759,000
FTE	43.00	42.00	41.00
Total Requirements	9,054,153	9,615,080	10,323,958
Total FTE	45	48	46

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

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

PROPERTY TAX LEVIES

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

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	
Other Bonds	\$0	
Other Borrowings	\$5,061,075	\$1,500,000
Total	\$5,061,075	\$1,500,000

Notice of Property Tax and Certification of Intent to Impose a Tax,

2013-14

Fee, Assessment or Charge on Property

To assessor of Columbia County☐ Check here if this is an amended form.

Be sure to read instructions in the 2011-2012 Notice of Property Tax Levy Forms and Instruction booklet

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

<u>270 Columbia Blvd</u>	<u>St. Helens</u>	<u>Oregon</u>	<u>97051</u>	<u>6/11/13</u>
Mailing Address of District	City	State	Zip	Date
<u>Mark Kreutzer</u>	<u>Board President</u>	<u>503-397-2990</u>	<u>kreutzem@crfr.com</u>	
Contact Person	Title	Daytime Telephone	Contact Person E-Mail	

CERTIFICATION - Check one box.

- ☒ The tax rate of levy amounts certified in Part I are within the tax rate of levy amounts approved by the budget committee.
☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.435.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to General Government Limits		Excluded from Measure 5 Limits Amount of Bond Levy
		Rate	-or- Dollar Amount	
1. Rate/Amount levied (within permanent rate limit)	1	2.9731/1,000		
2. Local option operating tax	2	0		
3. Local option capital project tax	3	0		
4. Levy for "Gap Bonds"	4	0		
5. Levy for Pension and disability obligations	5	0		
6a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	6a		0	
6b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	6b		0	
6c. Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 6a + 6b)	6c		0	

PART II: RATE LIMIT CERTIFICATION

7. Permanent rate limit in dollars and cents per \$1,000	7	2.9731
8. Date received voter approval for rate limit if new district	8	05/2002
9. Estimated permanent rate limit for newly merged/consolidated district	9	

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

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

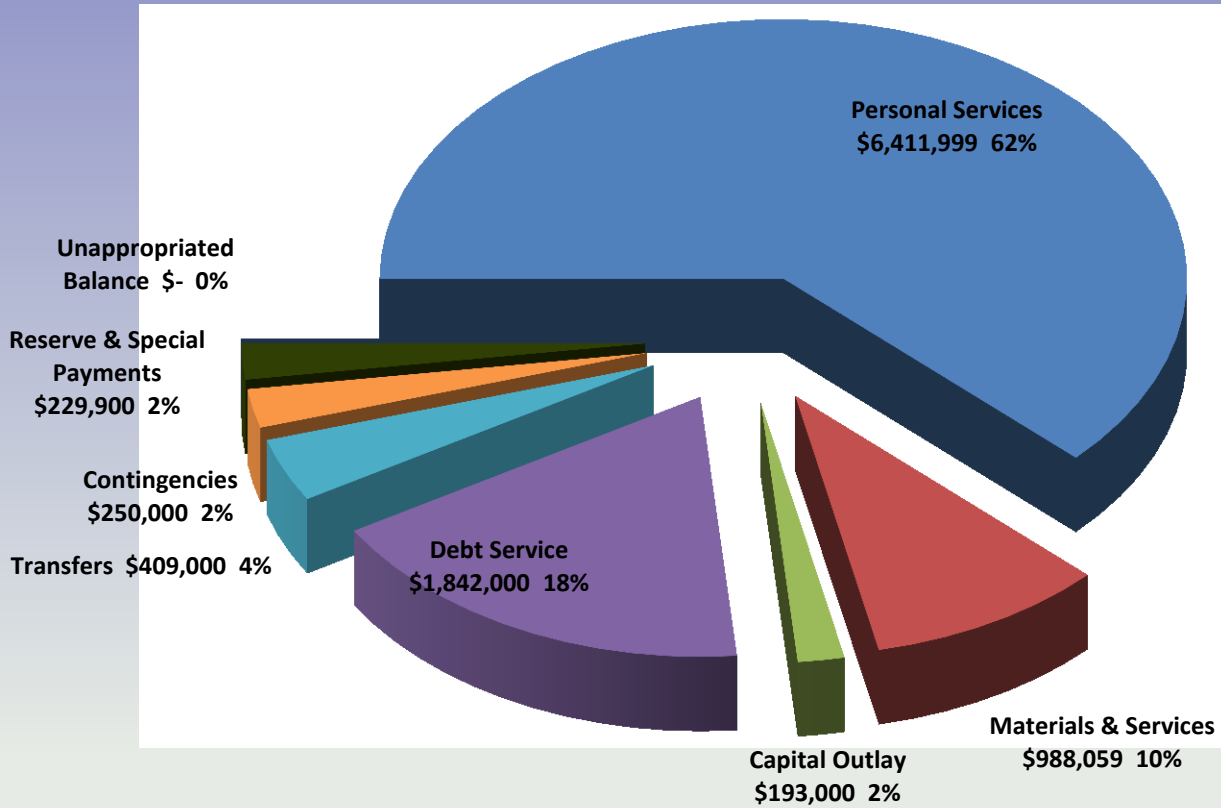
Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

Description	Subject to General Gov't. Limitations	Excluded from M5 limitation
1 N/A		
2 N/A		

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

The authority for putting these assessments on the roll is ORS _____ (Must be completed if you have an entry in Part IV)

Columbia River Fire & Rescue 2013-14 Proposed Budget All Funds





Reserve & Special Funds

This Fund was authorized and re-established by Resolution 2003-04 #13 for the following purpose: Capital Expenses Reserves.							
This Fund has been reviewed and reauthorized in FY 2012-13							
FORM LB-11			RESERVE FUND		Columbia River Fire & Rescue		
Actual	Actual	Adopted	REAL PROPERTY, BLDG., & EQUIPMENT		Budget for Next Year 2013-14		
2nd Preceding	1st Preceding	Budget this	RESOURCES AND REQUIREMENTS	Budget	Proposed by	Approved By	Adopted By
FY 2010-11	FY 2011-12	FY 2012-13		Codes	Budget Officer	Budget Comm.	Board
			RESOURCES				
\$(50,580)	\$(30,588)	\$55,000	Available Cash On Hand		\$169,700	\$169,700	
\$-	\$51	\$300	Interest Received	02-00-4020	\$300	\$300	
\$20,000	\$100,000	\$100,000	Transfers From Other Funds	02-00-4999	\$100,000	\$100,000	
\$-	\$-	\$-	Proceeds From Flex Lease		\$-	\$-	
\$(30,580)	\$69,463	\$155,300	TOTAL Resources Except Taxes to be Levied		\$270,000	\$270,000	
\$-	\$-	\$-	Taxes Required to Balance		\$-	\$-	\$-
\$(30,580)	\$69,463	\$155,300	TOTAL RESOURCES		\$270,000	\$270,000	\$-
Actual	Actual	Adopted					
2nd Preceding	1st Preceding	Budget this		Budget	Proposed by	Approved By	Adopted By
FY 2010-11	FY 2011-12	FY 2012-13	REQUIREMENT DESCRIPTION	Codes	Budget Officer	Budget Comm.	Board
		\$-	Debt Service Principal	02-50-9000	\$-	\$-	\$-
\$-	\$-	\$-	Debt Service Interest	02-50-9005	\$-	\$-	\$-
\$-	\$-	\$-	Transfers Out	02-50-9999	\$135,000	\$135,000	\$-
\$-	\$-	\$-	TOTAL RPB&E EXPENDITURES		\$135,000	\$135,000	\$-
\$(30,580)	\$69,463	\$155,300	Reserved for Future Expenditure		\$135,000	\$135,000	
\$(30,580)	\$69,463	\$155,300	TOTAL RPB&E REQUIREMENTS		\$270,000	\$270,000	\$-

This fund was reauthorized for up to an additional ten years by Resolution 05/06 #12. The purpose of this fund is to allow the District to accumulate funds from year to year to cover the District's on going expense for sick leave buy out upon member retirement. This Fund is due for a mandatory review in the Year 2015.

FORM LB-11			RESERVE FUND		Columbia River Fire & Rescue		
Actual	Actual	Adopted	SICK LEAVE/RETIREMENT		Budget for Next Year 2013-14		
2nd Preceding	1st Preceding	Budget this	RESOURCES AND REQUIREMENTS	Budget	Proposed by	Approved by	Adopted By
FY 2010-11	FY 2011-12	FY 2012-13		Codes	Budget Officer	Budget Comm	Board
			RESOURCES				
\$38,206	\$33,546	\$53,500	Available Cash On Hand		\$73,800	\$73,800	
\$340	\$249	\$300	Interest Earned	01-00-4020	\$300	\$300	
20,000	20,000	\$20,000	Transfers In	01-00-4999	\$20,000	\$20,000	
\$58,546	\$53,795	\$73,800	TOTAL Resources Except Taxes to be Levied		\$94,100	\$94,100	
\$ -	\$-	\$-	Taxes required to balance budget		\$-	\$-	\$-
58,546	\$53,795	\$73,800	TOTAL RESOURCES		\$94,100	\$94,100	\$-
Actual	Actual	Adopted					
2nd Preceding	1st Preceding	Budget this		Budget	Proposed by	Approved By	Adopted By
FY 2010-11	FY 2011-12	FY 2012-13	REQUIREMENTS	Codes	Budget Officer	Budget Comm.	Board
\$-	\$-	\$-					
\$25,000	\$-	\$-	Transfers to General Fund	01-50-9999	\$75,000	\$75,000	\$-
\$25,000	\$-	\$-	TOTAL SL&R REQUIREMENTS		\$75,000	\$75,000	\$-
\$33,546	\$53,795	\$73,800	Reserved for Future Expenditure		\$19,100	\$19,100	\$-
\$58,546	\$53,795	\$73,800	TOTAL SL&R REQUIREMENTS		\$94,100	\$94,100	\$-

FORM LB-10			SPECIAL FUND					
Historical Data			TAX ANTICIPATION NOTES		Columbia River Fire & Rescue			
Actual	Actual	Adopted	RESOURCES AND REQUIREMENTS		Budget for Next Year 2013-14			
2nd Preceding	1st Preceding	Budget this			Budget	Proposed by	Approved By	Adopted By
FY 2010-11	FY 2011-12	FY 2012-13			Codes	Budget Officer	Budget Comm.	Board
			RESOURCES					
\$-	\$-	\$-	Available Cash On Hand			\$-	\$-	\$-
\$942	\$789	\$700	Interest Earned		03-00-4020	\$1,000	\$1,000	
\$1,860,005	\$1,525,000	\$1,500,000	Lease Proceeds-TANS		03-00-4180	\$1,500,000	\$1,500,000	
\$41,694	\$40,000	\$30,000	Transfers In		03-00-4999	\$29,000	\$29,000	
\$1,902,642	\$1,565,789	\$1,530,700	TOTAL Resources Except Taxes to be Levied			\$1,530,000	\$1,530,000	
\$1,902,642	\$1,565,789	\$1,530,700	TOTAL RESOURCES			\$1,530,000	\$1,530,000	\$-
					Columbia River Fire & Rescue			
Historical Data					Budget for Next Year 2013-14			
Actual	Actual	Adopted			Budget	Proposed by	Approved By	Adopted By
2nd Preceding	1st Preceding	Budget this			Codes	Budget Officer	Budget Comm.	Board
FY 2010-11	FY 2011-12	FY 2012-13	REQUIREMENTS					
\$1,865,000	\$1,525,000	\$1,500,000	TANS Principal		03-50-9000	\$1,500,000	\$1,500,000	
\$37,642	\$37,529	\$30,700	TANS Interest (~3%)		03-50-9005	\$30,000	\$30,000	
\$-	\$-	\$-	Transfer Out		03-50-9999	\$-	\$-	
						\$-	\$-	\$-
\$1,902,642	\$1,562,529	\$1,530,700	TOTAL TANS EXPENDITURES			\$1,530,000	\$1,530,000	\$-
\$-	\$3,260	\$-	Unappropriated Ending Fund Balance			\$-	\$-	\$-
\$1,902,642	\$1,565,789	\$1,530,700	TOTAL TANS REQUIREMENTS			\$1,530,000	\$1,530,000	\$-

FORM LB-10			SPECIAL FUND				
Historical Data			RETIRED SENIOR VOLUNTEER PROGRAM	Columbia River Fire & Rescue			
Actual	Actual	Adopted		Budget for Next Year 2013-14			
2nd Preceding	1st Preceding	Budget this	RESOURCES AND REQUIREMENTS	Budget	Proposed by	Approved By	Adopted By
FY 2010-11	FY 2011-12	FY 2012-13	RESOURCE DESCRIPTION	Codes	Budget Officer	Budget Comm.	Board
\$-	\$-	\$-	Available Cash On Hand		\$5,000	\$5,000	
\$-	\$-	\$-	Interest Earned	04-00-4020	\$-	\$-	
\$86,168	\$98,153	\$68,000	Grants Revenue-RSVP	04-00-4030	\$68,934	\$68,934	
\$7,283	\$1,000	\$30,000	Miscellaneous Revenue-RSVP	04-00-4200	\$-	\$-	
\$93,451	\$99,153	\$98,000	TOTAL Resources Except Taxes to be Levied		\$73,934	\$73,934	\$-
\$-	\$-	\$-	Taxes Required to balance budget		\$-	\$-	\$-
\$93,451	\$99,153	\$98,000	TOTAL RESOURCES		\$73,934	\$73,934	\$-
			REQUIREMENT DESCRIPTION				
Actual	Actual	Adopted	PERSONAL SERVICES				
2nd Preceding	1st Preceding	Budget this		Budget	Proposed By	Approved By	Adopted By
FY 2010-11	FY 2011-12	FY 2012-13		Code	Budget Officer	Budget Comm.	Board
\$624	\$6,356	\$10,816	Base Wages - RSVP Assistant	04-10-5045	\$-	\$-	
\$40,662	\$40,662	\$40,662	Base Wages- RSVP Director	04-10-5075	\$40,600	\$40,600	
\$9,673	\$3,609	\$3,938	FICA-RSVP	04-10-5200	\$3,100	\$3,100	
\$3,304	\$8,353	\$8,314	PERS-RSVP	04-10-5205	\$4,000	\$4,000	
\$21	\$51	\$60	Unemployment-RSVP	04-10-5210	\$60	\$60	
\$17	\$55	\$60	Workers Compensation-RSVP	04-10-5215	\$60	\$60	
\$12	\$27	\$36	Life Insurance-RSVP	04-10-5220	\$30	\$30	
\$2,523	\$5,201	\$6,240	Medical Insurance-RSVP	04-10-5225	\$7,100	\$7,100	
\$52	\$155	\$156	Disability Insurance-RSVP	04-10-5230	\$180	\$180	
\$20,036	\$-	\$-	Contractual Services - Office Assistant	04-10-7020	\$-	\$-	\$-
\$76,923	\$64,469	\$70,282	TOTAL PERSONAL SERVICES		\$55,130	\$55,130	\$-
Actual	Actual	Adopted					
2nd Preceding	1st Preceding	Budget this		Budget	Proposed By	Approved By	Adopted By
FY 2010-11	FY 2011-12	FY 2012-13	MATERIALS & SERVICES	Code	Budget Officer	Budget Comm.	Board
\$1,744	\$1,294	\$1,500	Utilities-RSVP	04-20-6015	\$600	\$600	
\$-	\$3,000	\$-	Rent Expense-RSVP	04-20-6016	\$-	\$-	\$-
\$2,290	\$2,298	\$3,000	Administrative-RSVP	04-20-6020	\$1,300	\$1,300	
\$1,061	\$843	\$4,000	Training & Travel-RSVP	04-20-6025	\$2,000	\$2,000	
\$161	\$13	\$2,000	Volunteer Transports-RSVP	04-20-6400	\$3,000	\$3,000	
\$-	\$139	\$2,000	RSVP Meals	04-20-6405	\$3,000	\$3,000	
\$10,295	\$3,144	\$5,500	Recognition-RSVP	04-20-6410	\$5,000	\$5,000	
\$118	\$-	\$1,500	Volunteer Training & Travel-RSVP	04-20-6415	\$2,500	\$2,500	
\$-	\$-	\$1,874	RSVP-Misc Expense	04-20-6900	\$304	\$304	
\$15,670	\$10,732	\$21,374	TOTAL MATERIALS & SERVICES		\$17,704	\$17,704	\$-

Actual	Actual	Adopted	Budget for Next Year 2013-14				
2nd Preceding	1st Preceding	Budget this		Budget	Proposed By	Approved By	Adopted By
FY 2010-11	FY 2011-12	FY 2012-13	CONTRACTUAL SERVICES	Code	Budget Officer	Budget Comm.	Board
\$-	\$-	\$1,500	Contractual Services - Service Contracts RSVP	04-30-7010	\$-	\$-	
\$-	\$-	\$-	Contractual Services - Property Lease RSVP	04-30-7045	\$-	\$-	
\$866	\$868	\$5,000	Contractual Services - Liability Insurance RSVP	04-30-7050	\$1,100	\$1,100	
\$866	\$868	\$6,500	TOTAL CONTRACTUAL SERVICES		\$1,100	\$1,100	\$-
Actual	Actual	Adopted					
2nd Preceding	1st Preceding	Budget this		Budget	Proposed By	Approved By	Adopted By
FY 2010-11	FY 2011-12	FY 2012-13	CAPITAL OUTLAY	Code	Budget Officer	Budget Comm.	Board
\$-	\$-	\$-	Major Equipment		\$-	\$-	
\$-	\$-	\$-	Property		\$-	\$-	
\$-	\$-	\$-	TOTAL CAPITAL OUTLAY		\$-	\$-	\$-
Actual	Actual	Adopted					
2nd Preceding	1st Preceding	Budget this		Budget	Proposed By	Approved By	Adopted By
FY 2010-11	FY 2011-12	FY 2012-13	MISCELLANEOUS REQUIREMENTS	Code	Budget Officer	Budget Comm.	Board
\$-	\$-	\$-	Contingency		\$-	\$-	
\$-	\$-	\$-	Transfers to Other Funds		\$-	\$-	
\$-	\$-	\$-	Debt Service		\$-	\$-	
\$-	\$-	\$-	Special Payments		\$-	\$-	
\$-	\$-	\$-	TOTAL MISC. REQUIREMENTS		\$-	\$-	\$-
\$76,923	\$64,469	\$70,282	TOTAL Personnel Requirements		\$55,130	\$55,130	
\$15,670	\$10,732	\$21,374	TOTAL Materials & Services		\$17,704	\$17,704	
\$866	\$868	\$6,500	TOTAL Contractual Services		\$1,100	\$1,100	
\$-	\$-	\$-	TOTAL Capital Outlay		\$-	\$-	
\$-	\$-	\$-	TOTAL Misc. Requirements		\$-	\$-	
\$93,459	\$76,069	\$98,156	TOTAL ALL REQUIREMENTS		\$73,934	\$73,934	\$-
\$-	\$23,084	\$-	Unappropriated Ending Fund Balance		\$-	\$-	\$-
\$93,459	\$99,153	\$98,156	TOTAL ALL RSVP REQUIREMENTS		\$73,934	\$73,934	\$-

FORM LB-10			SPECIAL FUND				
Historical Data			FOSTER GRANDPARENT PROGRAM	Columbia River Fire & Rescue			
Actual	Actual	Adopted		Budget for Next Year 2013-14			
2nd Preceding	1st Preceding	Budget this	RESOURCES AND REQUIREMENTS	Budget	Proposed By	Approved By	Adopted By
FY 2010-11	FY 2011-12	FY 2012-13	RESOURCE DESCRIPTION	Code	Budget Officer	Budget Comm.	Board
\$1,791	\$875	\$-	Available Cash On Hand				
\$-	\$-	\$-	Interest Earned	05-00-4020	\$-		
\$79,000	\$88,004	\$126,298	Donations & Grants	05-00-4030	\$-		
\$-	\$-	\$-	Misc Revenue-FGP	05-00-4200	\$-		
\$80,791	\$88,879	\$126,298	TOTAL Resources Except Taxes to be Levied		\$-	\$-	\$-
\$-	\$-	\$-	Taxes Required to balance budget		\$-	\$-	\$-
\$80,791	\$88,879	\$126,298	TOTAL RESOURCES		\$-	\$-	\$-
Actual	Actual	Adopted	REQUIREMENT DESCRIPTION				
			PERSONAL SERVICES				
2nd Preceding	1st Preceding	Budget this		Budget	Proposed By	Approved By	Adopted By
FY 2010-11	FY 2011-12	FY 2012-13		Code	Budget Officer	Budget Comm.	Board
\$-	\$4,304	\$2,704	Base Wages- FGP/RSVP Assistant	05-10-5045	\$-		
\$1,300	\$20,800	\$20,800	Base Wages - FGP Director	05-10-5085	\$-		
\$99	\$1,920	\$1,798	FICA	05-10-5200	\$-		
\$1	\$21	\$30	Unemployment	05-10-5210	\$-		
\$2	\$29	\$36	Workers Compensation	05-10-5215	\$-		
\$28,254	\$37,133	\$60,349	Volunteer Stipend-FGP	05-10-6500	\$-		
\$3,685	\$5,215	\$7,554	Volunteer Mileage-FGP	05-10-6505	\$-		
\$5,190	\$6,631	\$15,107	Volunteer PTO-FGP	05-10-6510	\$-		
\$27,592	\$-	\$-	Contractual Services - Administrator	05-10-7020	\$-		
\$66,124	\$76,053	\$108,378	TOTAL PERSONAL SERVICES		\$-	\$-	\$-
Actual	Actual	Adopted					
2nd Preceding	1st Preceding	Budget this		Budget	Proposed By	Approved By	Adopted By
FY 2010-11	FY 2011-12	FY 2012-13	MATERIALS & SERVICES	Code	Budget Officer	Budget Comm.	Board
\$1,091	\$1,196	\$1,995	Utilities	05-20-6015	\$-		
\$1,369	\$451	\$73	Administrative	05-20-6020	\$-		
\$2,846	\$1,492	\$3,300	Training & Travel	05-20-6025	\$-		
\$352	\$880	\$3,181	Volunteer Transports	05-20-6400	\$-		
\$14	\$164	\$910	FGP Meals	05-20-6405	\$-		
\$1,281	\$2,544	\$2,000	Volunteer Recognition-FGP	05-20-6410	\$-		
\$7,427	\$5,836	\$6,000	Miscellaneous Expenses	05-20-6900	\$-		
\$14,380	\$12,563	\$17,459	TOTAL MATERIALS & SERVICES		\$-	\$-	\$-

2nd Preceding FY 2010-11	1st Preceding FY 2011-12	Budget this FY 2012-13		Budget Code	Proposed By Budget Officer	Approved By Budget Comm.	Adopted By Board
\$-	\$-	\$-	CONTRACTUAL SERVICES				
\$258	\$263	\$461	Contractual Services - Service Contracts FGP	05-30-7010	\$-	\$-	\$-
			Contractual Services - Liability Insurance	05-30-7050			
\$258	\$263	\$461	TOTAL CONTRACTUAL SERVICES		\$-	\$-	\$-
			SPECIAL FUND				
Actual	Actual	Adopted	FOSTER GRANDPARENT PROGRAM				
2nd Preceding FY 2010-11	1st Preceding FY 2011-12	Budget this FY 2012-13	CAPITAL OUTLAY	Budget Code	Proposed By Budget Officer	Approved By Budget Comm.	Adopted By Board
\$-	\$-	\$-	Major Equipment		\$-		
\$-	\$-	\$-	Property		\$-		
\$-	\$-	\$-	TOTAL CAPITAL OUTLAY		\$-	\$-	\$-
Actual	Actual	Adopted					
2nd Preceding FY 2010-11	1st Preceding FY 2011-12	Budget this FY 2012-13	MISCELLANEOUS REQUIREMENTS	Budget Code	Proposed By Budget Officer	Approved By Budget Comm.	Adopted By Board
\$-	\$-	\$-	Contingency		\$-		
		\$-	Transfers to Other Funds		\$-		
		\$-	Debt Service		\$-		
\$-	\$-	\$-	TOTAL MISC. REQUIREMENTS		\$-	\$-	\$-
\$66,124	\$76,053	\$108,378	TOTAL Personnel Requirements		\$-		
\$14,380	\$12,563	\$17,459	TOTAL Materials & Services		\$-		
\$258	\$263	\$461	TOTAL Contractual Services		\$-		
\$-	\$-	\$-	TOTAL Capital Outlay		\$-		
\$-	\$-	\$-	TOTAL Misc. Requirements		\$-		
\$80,761	\$88,879	\$126,298	TOTAL ALL REQUIREMENTS		\$-	\$-	\$-
\$-	\$-	\$-	Unappropriated Ending Fund Balance		\$-	\$-	\$-
\$80,761	\$88,879	\$126,298	TOTAL ALL FGP REQUIREMENTS		\$-	\$-	\$-

FORM LB-11			RESERVE FUND		Columbia River Fire & Rescue		
Actual	Actual	Adopted	HEALTH INSURANCE RESERVE		Budget for Next Year 2013-14		
2nd Preceding	1st Preceding	Budget this	RESOURCES AND REQUIREMENTS	Budget	Proposed by	Approved By	Adopted By
FY 2010-11	FY 2011-12	FY 2012-13		Codes	Budget Officer	Budget Comm.	Board
			RESOURCES				
	\$25,000	\$50,250	Net Working Capital (accrual basis)		\$75,500	\$75,500	
\$-	\$202	\$250	Interest Earned	06-00-4020	\$300	\$300	
\$25,000	\$25,000	\$25,000	Transfers In	06-00-4999	\$25,000	\$25,000	
\$25,000	\$50,202	\$75,500	TOTAL Resources Except Taxes to be Levied		\$100,800	\$100,800	
\$-	\$-	\$-	Taxes required to balance budget		\$-	\$-	\$-
\$25,000	\$50,202	\$75,500	TOTAL RESOURCES		\$100,800	\$100,800	\$-
Actual	Actual	Adopted					
2nd Preceding	1st Preceding	Budget this		Budget	Proposed by	Approved By	Adopted By
FY 2010-11	FY 2011-12	FY 2012-13	REQUIREMENTS	Codes	Budget Officer	Budget Comm.	Board
\$-	\$-	\$-	Personnel Services (Medical Insurance Premiums)		\$-	\$-	
\$-	\$-	\$-	Materials & Services		\$-	\$-	
\$-	\$-	\$-	Capital Outlay		\$-	\$-	
\$-	\$-	\$-	Debt Service		\$-	\$-	
\$-	\$-	\$-	Transfers to General Fund		\$25,000	\$25,000	
\$-	\$-	\$-	Contingency		\$-	\$-	
\$-	\$-	\$-	Special Payments		\$-	\$-	
\$-	\$-	\$-	TOTAL HIRF EXPENDITURES		\$25,000	\$25,000	\$-
\$25,000	\$50,202	\$75,500	Reserved for Future		\$75,800	\$75,800	
\$25,000	\$50,202	\$75,500	TOTAL HIRF REQUIREMENTS		\$100,800	\$100,800	\$-

FORM LB-10			SPECIAL REVENUE FUND				
Historical Data			GRANTS		Columbia River Fire & Rescue		
Actual	Actual	Adopted			Budget for Next Year 2013-14		
2nd Preceding	1st Preceding	Budget this	RESOURCES AND REQUIREMENTS	Budget	Proposed By	Approved By	Adopted By
FY 2010-11	FY 2011-12	FY 2012-13		Code	Budget Officer	Budget Comm.	Board
			RESOURCES				
\$-	\$-	\$-	Net Working Capital (accrual basis)		\$-	\$-	\$-
\$-	\$-	\$454,032	Donations & Grants-Special Revenue	08-00-4030	\$491,024	\$491,024	
\$-	\$-	\$454,032	TOTAL Resources Except Taxes to be Levied		\$491,024	\$491,024	\$-
\$-	\$-	\$-	Taxes Required to balance budget		\$-	\$-	\$-
\$-	\$-	\$454,032	TOTAL RESOURCES		\$491,024	\$491,024	\$-
Actual	Actual	Adopted	REQUIREMENTS DESCRIPTION		Columbia River Fire & Rescue		
			PERSONAL SERVICES		Budget for Next Year 2013-14		
2nd Preceding	1st Preceding	Budget this		Budget	Proposed By	Approved By	Adopted By
FY 2010-11	FY 2011-12	FY 2012-13		Code	Budget Officer	Budget Comm.	Board
\$-	\$-	\$-	Base Wages -- Division Chief	08-10-5010	\$10,000	\$10,000	
\$-	\$-	\$174,000	Base Wages -- Firefighter (3)	08-10-5025	\$178,596	\$178,596	
\$-	\$-	\$54,000	Base Wages -- Volunteer Coordinator (1)	08-10-5045	\$50,000	\$50,000	
\$-	\$-	\$4,032	FLSA -- Fair Labor Standards Act	08-10-5135	\$5,100	\$5,100	
\$-	\$-	\$17,400	EMT Differentials and Recertification	08-10-5145	\$17,860	\$17,860	
\$-	\$-	\$10,000	Length of Service	08-10-5155	\$15,000	\$15,000	
\$-	\$-	\$9,529	FICA	08-10-5200	\$20,134	\$20,134	
\$-	\$-	\$35,100	PERS	08-10-5205	\$46,059	\$46,059	
\$-	\$-	\$5,000	Workers Compensation	08-10-5215	\$13,600	\$13,600	
\$-	\$-	\$540	Life Insurance	08-10-5220	\$240	\$240	
\$-	\$-	\$76,143	Medical Insurance	08-10-5225	\$68,280	\$68,280	
\$-	\$-	\$540	Disability Insurance	08-10-5230	\$900	\$900	
\$-	\$-	\$4,248	Post Employment Health Plan	08-10-5240	\$5,400	\$5,400	
\$-	\$-	\$390,532	TOTAL PERSONAL SERVICES		\$431,169	\$431,169	\$-

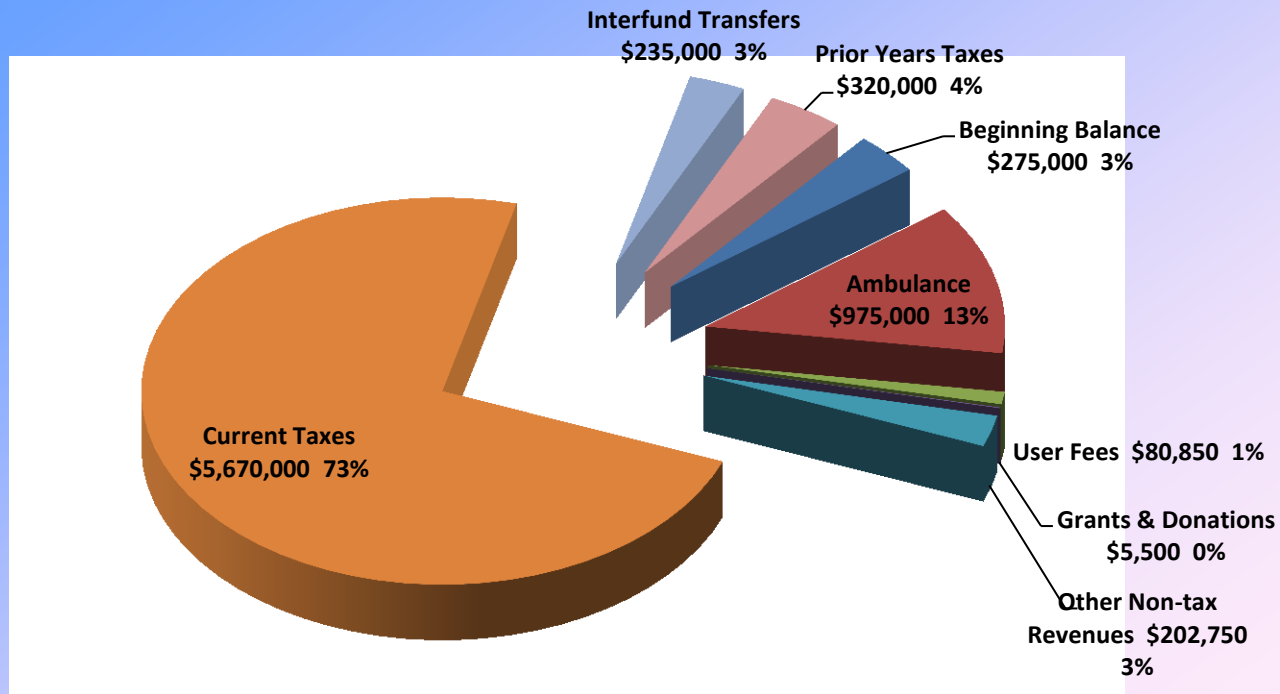
Actual	Actual	Adopted			Budget for Next Year 2013-14		
2nd Preceding	1st Preceding	Budget this		Budget	Proposed By	Approved By	Adopted By
FY 2010-11	FY 2011-12	FY 2012-13	MATERIALS & SERVICES	Code	Budget Officer	Budget Comm.	Board
\$-	\$-	\$19,000	Administrative	08-20-6020	\$7,000	\$7,000	
\$-	\$-	\$2,000	Training & Travel	08-20-6025	\$8,855	\$8,855	
\$-	\$-	\$20,000	Uniforms & PPE	08-20-6030	\$20,000	\$20,000	
\$-	\$-	\$15,000	Volunteer Recruitment/Retention	08-20-6032	\$15,000	\$15,000	
\$-	\$-	\$1,000	Radio Equipment	08-20-6100	\$1,000	\$1,000	
\$-	\$-	\$57,000	TOTAL MATERIALS & SERVICES		\$51,855	\$51,855	\$-
			CONTRACT SERVICES				
\$-	\$-	\$4,000	Contractual Services - Service Contracts	08-30-7010	\$4,000	\$4,000	
\$-	\$-	\$2,500	Contractual Services - Office Assistant	08-30-7020	\$4,000	\$4,000	
\$-	\$-	\$6,500	TOTAL CONTRACT SERVICES		\$8,000	\$8,000	\$-
			CAPITAL OUTLAY				
\$205	\$-	\$-	Capital Outlay - Administrative/Contractual	08-40-8000	\$-	\$-	
\$20,892	\$-	\$-	Capital Outlay - Building Improvements/Constructi	08-40-8005	\$-	\$-	
\$-	\$-	\$-	Capital Outlay - Equipment/Dispatch	08-40-8010	\$-	\$-	
\$-	\$-	\$-	Capital Outlay - Tools/Server Room	08-40-8025	\$-	\$-	
					\$-	\$-	
\$21,097	\$-	\$-	TOTAL CAPITAL OUTLAY		\$-	\$-	\$-
\$-	\$-	\$390,532	TOTAL Personnel Requirements		\$431,169	\$431,169	
\$-	\$-	\$57,000	TOTAL Materials & Services		\$51,855	\$51,855	
\$21,097	\$-	\$6,500	TOTAL Contract Services		\$8,000	\$8,000	
\$21,097	\$-	\$454,032	TOTAL ALL REQUIREMENTS		\$491,024	\$491,024	\$-
\$-	\$-	\$-	Unappropriated Ending Fund Balance		\$0	\$-	\$-
\$21,097	\$-	\$454,032	TOTAL ALL REQUIREMENTS		\$491,024	\$491,024	\$-



General Operating Fund Revenues

GENERAL FUND RESOURCES INTRODUCTION

2013-14 General Fund Revenue by Type

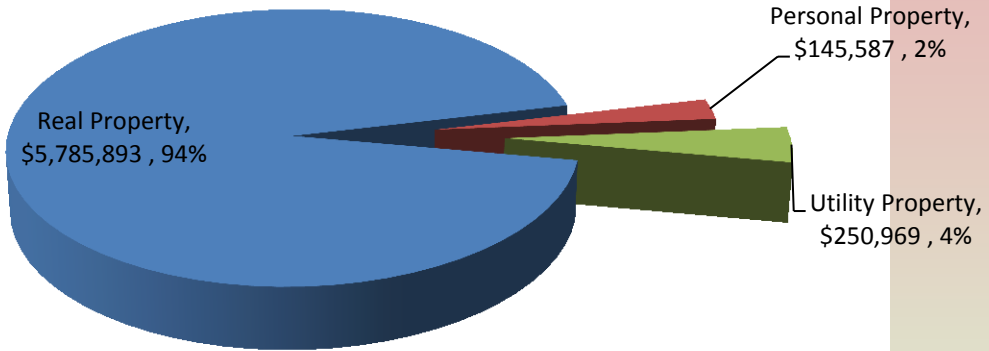


Columbia River Fire & Rescue derives 23% of its revenues from non-property tax sources. The remaining 77% of the proposed 2013-14 resources are derived from property taxes, current and previous year, and this proposal requests levying the District's permanent tax rate of \$2.97310 per thousand of the District's estimated \$2,065,996,070 of assessed value.

Property taxes are derived as shown on the chart at the top of the following page as follows:

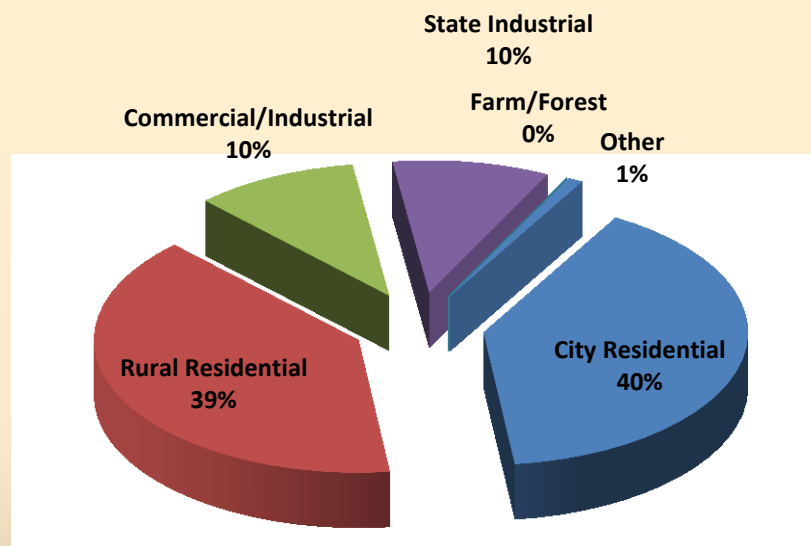
- Real Property is primarily land and buildings built upon the land. Real property comprises 94% of the total property tax.
- Personal Property – comprised of Commercial/Industrial Major equipment and residential properties that have not been tied to the land (house boats, major vessels, and some manufactured homes.) Personal property comprises 2% of the total property tax.
- Utility property is real and personal property owned by utility companies which are subject to taxation by the District. Utility property comprises 4% of the total property tax.

2013-14 Property Tax Sources



Because real property comprises such a large percentage of the property tax source, it deserves a closer inspection. Real property includes the categories shown in the table below:

2013-14 Source of Real Property Taxes



Total General Fund Resources are projected at \$7,764,100

FORM LB-20			GENERAL FUND		Columbia River Fire & Rescue		
			RESOURCES		Budget for Next Year 2013-14		
Actual	Actual	Adopted			Proposed by	Approved By	Adopted By
2nd Preceding	1st Preceding	Budget this		Budget	Budget Officer	Budget Comm.	Board
FY 2010-11	FY 2011-12	FY 2012-13	RESOURCE DESCRIPTION	Codes			
\$305,124	\$87,351	\$175,000	Available Cash On Hand		\$275,000	\$275,000	
\$319,130	\$315,862	\$320,000	Prior Taxes	00-00-4000	\$320,000	\$320,000	
\$12,154	\$10,282	\$8,500	Interest Earned	00-00-4020	\$12,000	\$12,000	
\$3,300	\$15,722	\$500	Donations & Grants	00-00-4030	\$500	\$500	
\$993,349	\$906,443	\$975,000	Ambulance Revenue	00-00-4040	\$975,000	\$975,000	
\$58,060	\$59,714	\$50,000	Care Car Revenue	00-00-4050	\$-	\$-	
\$52,715	\$50,950	\$50,000	Fire-Med Revenue	00-00-4060	\$50,000	\$50,000	
\$21,500	\$26,160	\$23,500	Lifeflight Revenue	00-00-4070	\$23,500	\$23,500	
\$65,975	\$67,952	\$75,000	Maintenance Shop Revenue	00-00-4080	\$85,000	\$85,000	
\$668	\$288	\$400	Address Sign Revenue	00-00-4100	\$300	\$300	
\$50,100	\$750	\$1,000	Sale of Equipment & Property	00-00-4110	\$2,500	\$2,500	
\$60,321	\$69,568	\$50,000	Royalties & Rights	00-00-4120	\$65,250	\$65,250	
\$4,300	\$1,500	\$2,500	Training Revenue	00-00-4130	\$1,500	\$1,500	
\$-	\$7,385	\$50	Fines & Billable Response	00-00-4140	\$50	\$50	
\$4,355	\$5,235	\$5,000	Public Education Donations	00-00-4150	\$5,000	\$5,000	
\$6,229	\$6,377	\$5,000	Fire Service Agreements	00-00-4160	\$5,500	\$5,500	
\$2,963	\$1,456	\$-	Conflagration Revenue	00-00-4170	\$1,000	\$1,000	
\$-	\$-	\$-	Lease Proceeds	00-00-4180	\$-	\$-	
\$(4,052)	\$(4,748)	\$-	Insurance Refund	00-00-4190	\$-	\$-	
\$-	\$-	\$-	Emergency/Haz Mat Revenue	00-00-4195	\$-	\$-	
\$5,035	\$(31,291)	\$7,500	Miscellaneous Revenue	00-00-4200	\$1,000	\$1,000	
			3rd Party Contract Billing	00-00-4205	\$36,000	\$36,000	
\$25,000	\$-	\$-	Transfers In	00-00-4999	\$235,000	\$235,000	
			Real Property Apparatus	135,000			
			Sick Leave/Retirement	75,000			
			Health Insurance Reserve Fund	25,000			
\$1,986,226	\$1,596,956	\$1,748,950	Total revenues except levied taxes		\$2,094,100	\$2,094,100	\$-
		\$5,580,000	Taxes needed to balance budget	00-00-4010	\$5,670,000	\$5,670,000	
\$5,458,121	\$5,455,937		Taxes collected in year levied				
\$7,444,347	\$7,052,893	\$7,328,950	TOTAL RESOURCES		\$7,764,100	\$7,764,100	\$-



General Operating Fund Expenditures

Personal Services

Introduction to Personal Services

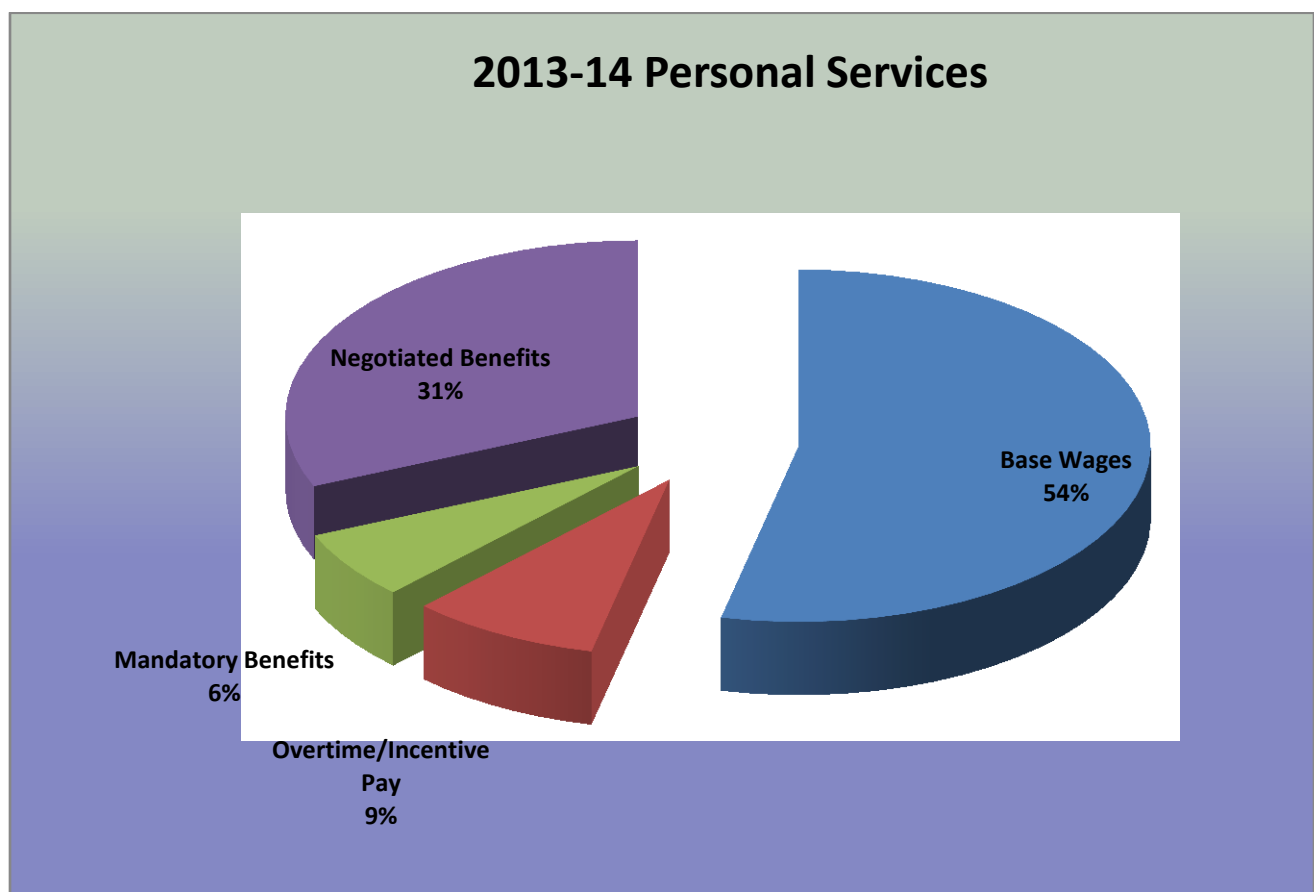
Personal Services consists of base wages shown as line items ending with 00-10-50xx. Wages are established by labor contract for the personnel covered by the labor agreement, and by the District's Salary Administration Handbook for non-bargaining unit personnel.

Additional pay such as overtime and incentive pay are line items ending with 00-10-51xx. These rates are adjusted similarly to the base pay to reflect the current negotiation status.

Mandatory benefits are items such as taxes, workers compensation and unemployment. These benefits are applied to the pay accounts above as appropriate.

Negotiated benefits above and beyond those required are items included in the labor contract such as medical insurance, PERS and post employment health. Medical insurance has been adjusted for next year as a preliminary amount provided by the District's agent of record. The District has not been notified of actual rates at this time.

The chart below indicates the percentages of these different account groups.



FORM LB-31							
			DETAILED REQUIREMENTS		Columbia River Fire & Rescue		
Actual	Actual	Adopted	PERSONAL SERVICES		Budget for Next Year 2013-14		
2nd Preceding	1st Preceding	Budget this		Budget	Proposed by	Approved By	Adopted By
FY 2010-11	FY 2011-12	FY 2012-13	REQUIREMENTS DESCRIPTION	Codes	Budget Officer	Budget Comm.	Board
\$108,455	\$109,470	\$109,500	Base Wages - Fire Chief (1)	00-10-5000	\$111,800	\$111,800	
\$307,761	\$284,264	\$215,000	Base Wages - Division Chief (2)	00-10-5010	\$269,400	\$269,400	
\$259,928	\$262,541	\$260,500	Base Wages - Captain (3)	00-10-5015	\$266,000	\$266,000	
\$464,421	\$469,737	\$470,000	Base Wages - Lieutenant (6)	00-10-5020	\$480,500	\$480,500	
\$1,715,458	\$1,682,785	\$1,701,000	Base Wages - Firefighter (24)	00-10-5025	\$1,738,500	\$1,738,500	
			Base Wages - Part Time Firefighter	00-10-5026	\$35,000	\$35,000	
\$66,649	\$67,205	\$67,500	Base Wages - Lead Mechanic (1)	00-10-5030	\$68,500	\$68,500	
\$56,265	\$56,742	\$57,000	Base Wages - Mechanic (1)	00-10-5035	\$58,000	\$58,000	
\$65,157	\$60,933	\$66,000	Base Wages - Finance Director (1)	00-10-5040	\$72,000	\$72,000	
\$40,673	\$40,477	\$41,000	Base Wages- EMS Billing Specialist (1)	00-10-5045	\$44,500	\$44,500	
			Base Wages- Finance/Billing Assist (1)	00-10-5046	\$28,500	\$28,500	
\$26,803	\$26,665	\$20,000	Base Wages - Care Car Driver (0)	00-10-5050	\$-	\$-	
\$7,561	\$5,522	\$12,000	Overtime - Emergency Response	00-10-5100	\$12,000	\$12,000	
\$136,166	\$177,452	\$150,000	Overtime - Sick Leave Coverage	00-10-5105	\$150,000	\$150,000	
\$192,154	\$238,644	\$120,000	Overtime - Vacant Position	00-10-5110	\$20,000	\$20,000	
\$870	\$1,663	\$5,000	Overtime - Administrative	00-10-5115	\$5,000	\$5,000	
\$339	\$1,065	\$5,000	Overtime - Training & Meetings	00-10-5120	\$25,000	\$25,000	
\$-	\$648	\$900	Overtime - Fire Prevention	00-10-5125	\$1,000	\$1,000	
\$7,565	\$6,690	\$10,000	Acting Lieutenant	00-10-5130	\$10,000	\$10,000	
\$20,679	\$23,693	\$30,000	FLSA	00-10-5135	\$35,000	\$35,000	
\$6,799	\$8,959	\$11,000	Longevity	00-10-5140	\$12,000	\$12,000	
\$224,734	\$230,198	\$242,000	EMT Differentials & Recertification	00-10-5145	\$246,500	\$246,500	
\$22,500	\$10,000	\$10,000	Volunteer Reimbursement	00-10-5150	\$10,000	\$10,000	
\$10,100	\$10,000	\$10,000	Length of Service	00-10-5155	\$10,000	\$10,000	
\$1,471	\$7,614	\$-	Conflagration	00-10-5160	\$1,000	\$1,000	
\$284,171	\$290,247	\$276,000	FICA	00-10-5200	\$283,000	\$283,000	
\$526,146	\$671,234	\$667,000	PERS	00-10-5205	\$831,500	\$831,500	
\$4,461	\$3,788	\$7,500	Unemployment	00-10-5210	\$4,500	\$4,500	
\$98,232	\$93,327	\$90,000	Workers Compensation	00-10-5215	\$85,000	\$85,000	
\$3,857	\$3,905	\$5,000	Life Insurance	00-10-5220	\$5,000	\$5,000	
\$737,979	\$715,615	\$825,600	Medical Insurance	00-10-5225	\$920,000	\$920,000	
\$13,190	\$11,436	\$14,000	Disability Insurance	00-10-5230	\$13,000	\$13,000	
\$5,030	\$5,487	\$6,000	Employee Asst Program	00-10-5235	\$6,000	\$6,000	
\$57,627	\$57,777	\$60,000	PEHP	00-10-5240	\$63,000	\$63,000	
\$3,821	\$1,445	\$2,000	Directors Reimbursement	00-10-5300	\$2,000	\$2,000	
\$430	\$2,445	\$2,500	Retirement/Recognition	00-10-5350	\$2,500	\$2,500	
\$5,477,452	\$5,639,674	\$5,569,000	TOTAL PS REQUIREMENTS		\$5,925,700	\$5,925,700	
\$-	\$-	\$-	Unappropriated Ending Fund Balance		\$-	\$-	
\$5,477,452	\$5,639,674	\$5,569,000	TOTAL PS REQUIREMENTS		\$5,925,700	\$5,925,700	\$-



General Operating Fund Expenditures

Materials & Services

INTRODUCTION TO MATERIALS AND SERVICES

The Materials and Services portion of the Budget provides funds for the day-to-day operation of the District. Proposed expenditures are based on historical data and predicted requirements. Accurate predictions can be difficult due to the variables that can affect line item expenditures contained in this section. The District makes the best assumptions with the best information it has at this time.

VEHICLE MAINTENANCE:

This account covers the day-to-day expenditures related to the maintenance and operation of apparatus and major equipment. A major portion of this line item includes the gasoline and diesel fuels used by District vehicles. Many maintenance items are linked to the cost of fuel including oil, gas, tires, etc. Additionally, delivery fees will go up with the rising cost of fuel.

MEDICAL EQUIPMENT:

This account is for the general supplies used when providing medical services and ambulance transport, i.e. bandages, oxygen, gloves, medications, etc.

STATION MAINTENANCE:

Station Maintenance covers the paper products, linens, cleaning agents and all other items to maintain our buildings in a clean and presentable condition. This account combines the cost for all facilities.

FIREFIGHTING EQUIPMENT:

This account is funded for the general operating supplies for safety equipment, and minor equipment replacement and repair.

ADMINISTRATIVE:

This account covers the operations of the administrative areas of the District, i.e. office supplies for all stations, subscription renewals (all stations), dues, postage, printing, background investigations and business development costs.

UTILITIES:

This account covers the utility costs for all District facilities. The District is expecting a 5% increase for the coming fiscal year as many utilities over the past year have implemented rate increases.

RADIO EQUIPMENT:

Most items for this account are ongoing maintenance and continuous replacement/upgrade items.

TRAINING & TRAVEL:

This account covers the different categories of training and travel costs associated with training that all employees received.

BREATHING APPARATUS:

These funds are used in maintaining our self-contained breathing apparatus. SCBA's are one of the primary safety components associated with firefighting. Appropriate maintenance is vital to our firefighters' health and safety.

PHYSICAL FITNESS:

This account is used to ensure our personnel receive important information regarding their health and physical ability. Due to increasing costs throughout this year's budget, this line item has been reduced with the expectation it will be funded again in the future.

INTEREST/BANK FEES:

This account covers the monthly bank charges/fees that our bank accounts incur. The monthly fees for credit card processing are also included in this line item.

FIRE PREVENTION:

Funds for this activity are planned for within the Public Education line item.

DISTRICT MAPPING:

These funds are for address sign materials in the rural areas of the District.

UNIFORMS & PPE:

This account covers uniform clothes/shoes for the Staff, Firefighters, and Volunteers. This line item also covers the Personal Protective Equipment (PPE) for firefighting and EMT personnel.

VOLUNTEER RECRUITMENT/RETENTION:

This account will support volunteer recruitment and retention activities including costs for training, PPE and educational and support materials.

FIRE INVESTIGATION:

This account covers any miscellaneous expenses incurred in the investigation of the cause of fires. For suspicious and suspected arson fire the District participates in the Columbia County Fire Investigation Team (C-FIT). This team is comprised of state and local fire and law enforcement officials.

CONFLAGRATIONS:

These funds are allocated to cover the cost associated with the State Conflagration response and are included in the personal services budget.

PUBLIC EDUCATION:

This account provides for the operation of all of our public safety programs and public information publications. The advertising campaign for the Fire Med program is also supported in this account.

LIFE FLIGHT MEMBERSHIPS:

This account is pass through to the Life Flight program. Any revenue received as Life Flight will be paid to them from this line item.

CONTRACT SERVICES

Contract services are combined with materials & services on the official budget forms of the State and County.

AUDIT:

Every year the District must have its financial transactions audited by a Certified Public Accountant (CPA) and file the Auditor's report with the State of Oregon.

LEGAL NOTICES:

Each year the District must publish certain notices in the paper.

FIRE DISTRICT ATTORNEYS:

The District has access to several legal sources, general counsel, personnel specialists, and the insurance program attorneys and risk managers. Whenever possible the staff attempts to utilize the "pre-loss" counsel service which is a free consultation service.

SERVICE CONTRACTS:

This is a sundry list of contracts the District maintains for various purposes. Examples include: oxygen supplies & cylinders, employee physicals, document shredding, security services, postage machine, office machine maintenance, blood borne pathogen services, software support and maintenance, and pest control.

PROPERTY LEASE:

The Fairgrounds and Columbia City stations are leased on long-term leases.

PROPERTY LIABILITY INSURANCE:

The District carries liability insurance on its officers and agents, its business activities, real property, and its motor vehicle operations.

IT SERVICE:

Contracted service for computers, software and networking for all sites.

STATION JANITORIAL SERVICES:

This service has been terminated at all sites.

DISTRICT PHYSICIAN ADVISOR:

The State requires our EMTs to operate under the direction of a licensed physician.

HOSE & LADDER TESTING:

Covers the annual testing of our fire hose and ground ladders, and the regular certification of our aerial devices.

OFFICE ASSISTANT:

This position has evolved to Finance/Billing Assistant and is paid from personal services due to a new third party contract with Clatskanie Rural Fire.

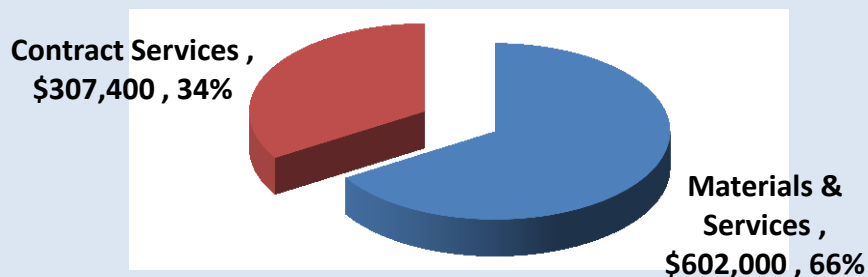
SHOP MAINTENANCE:

Due to increased demand at the Joint Maintenance Facility, an additional part time position has been included to assist with building and vehicle maintenance.

PPE CARE:

Covers the cost of cleaning and repairing our turnout gear by a certified specialist in this area. This line item is being phased out as the District has purchased its own cleaning equipment. Some monies for repairs are being used from this line item.

2013-14 Materials & Services



FORM LB-31							
			DETAILED REQUIREMENTS		Columbia River Fire & Rescue		
Actual	Actual	Adopted	MATERIALS & SERVICES		Budget for Next Year 2013-14		
2nd Preceding	1st Preceding	Budget this		Budget	Proposed by	Approved By	Adopted By
FY 2010-11	FY 2011-12	2012-13	REQUIREMENTS DESCRIPTION	Codes	Budget Officer	Budget Comm.	Board
\$138,545	\$153,712	\$190,000	Vehicle Maintenance	00-20-6000	\$190,000	\$190,000	
\$15,459	\$26,026	\$25,000	Station Maintenance	00-20-6010	\$30,000	\$30,000	
\$92,594	\$94,611	\$100,000	Utilities	00-20-6015	\$105,000	\$105,000	
\$37,085	\$33,275	\$50,000	Administrative	00-20-6020	\$50,000	\$50,000	
\$17,571	\$18,319	\$30,000	Training & Travel	00-20-6025	\$10,000	\$10,000	
	\$-		Promotional Training & Travel	00-20-6026	\$2,500	\$2,500	
\$32,078	\$41,120	\$50,000	Uniforms & PPE	00-20-6030	\$50,000	\$50,000	
\$-	\$-	\$20,000	Volunteer Recruitment/Retention	00-20-6032	\$10,000	\$10,000	
\$4,284	\$4,377	\$5,000	Interest/Bank Charges	00-20-6035	\$5,000	\$5,000	
\$1,324	\$3,014	\$2,500	Physical Fitness	00-20-6040	\$-	\$-	
\$4,697	\$8,943	\$10,000	Firefighting Equipment	00-20-6045	\$15,000	\$15,000	
\$71,659	\$48,907	\$70,000	Medical Supplies	00-20-6050	\$75,000	\$75,000	
\$3,508	\$18,013	\$5,000	Radio Equipment	00-20-6100	\$5,000	\$5,000	
\$6,714	\$4,769	\$20,000	Breathing Apparatus	00-20-6105	\$20,000	\$20,000	
\$-	\$-	\$-	Hazardous Materials	00-20-6110	\$-	\$-	
\$-	\$-	\$750	District Mapping/Address Signs	00-20-6115	\$500	\$500	
\$558	\$500	\$500	Fire Prevention	00-20-6200	\$-	\$-	
\$98	\$310	\$500	Fire Investigations	00-20-6205	\$500	\$500	
\$33,135	\$35,027	\$10,000	Public Education	00-20-6210	\$10,000	\$10,000	
\$-	\$-	\$23,500	Life Flight Memberships	00-20-6215	\$23,500	\$23,500	
\$-	\$-	\$100	Conflagration	00-20-6300	\$-	\$-	
\$-	\$(55,560)	\$-	Miscellaneous Expenses	00-20-6900	\$-	\$-	
\$459,310	\$435,362	\$612,850	TOTAL MS REQUIREMENTS		\$602,000	\$602,000	\$-
\$-	\$-	\$-	Unappropriated Ending Fund Balance		\$-	\$-	\$-
\$459,310	\$435,362	\$612,850	TOTAL MS REQUIREMENTS		\$602,000	\$602,000	

FORM LB-31							
			DETAILED REQUIREMENTS		Columbia River Fire & Rescue		
Actual	Actual	Adopted	CONTRACT SERVICES		Budget for Next Year 2013-14		
2nd Preceding	1st Preceding	Budget this		Budget	Proposed by	Approved By	Adopted By
FY 2010-11	FY 2011-12	FY 2012-13	REQUIREMENTS DESCRIPTION	Codes	Budget Officer	Budget Comm.	Board
\$13,400	\$17,860	\$16,000	Contractual Services - Audit	00-30-7000	\$16,000	\$16,000	
\$20,545	\$42,771	\$25,000	Contractual Services - Legal	00-30-7005	\$25,000	\$25,000	
\$77,757	\$90,439	\$111,000	Contractual Services - Service Contracts	00-30-7010	\$105,000	\$105,000	
\$53,618	\$49,550	\$50,000	Contractual Services - I.T. Service	00-30-7015	\$50,000	\$50,000	
\$16,486	\$12,626	\$20,000	Contractual Services - Office Assistant	00-30-7020	\$-	\$-	
			Contractual Services - Shop Maintenance	00-30-7021	\$15,600	\$15,600	
\$1,710	\$1,640	\$1,900	Contractual Services - Janitorial Services	00-30-7025	\$-	\$-	
\$20,392	\$18,824	\$19,000	Contractual Services - District Physician Advisor	00-30-7030	\$19,000	\$19,000	
\$7,824	\$7,369	\$8,000	Contractual Service - Hose & Ladder Testing	00-30-7035	\$8,000	\$8,000	
\$-	\$-	\$500	Contractual Services - PPE Care	00-30-7040	\$500	\$500	
\$1,300	\$1,300	\$1,300	Contractual Services - Property Lease	00-30-7045	\$1,300	\$1,300	
\$57,306	\$52,157	\$61,000	Contractual Services - Liability Insurance	00-30-7050	\$65,000	\$65,000	
\$897	\$508	\$1,000	Contractual Services - Legal Notices	00-30-7055	\$1,000	\$1,000	
\$201	\$(7)	\$1,000	Contractual Services - Civil Service	00-30-7060	\$1,000	\$1,000	
\$-	\$-	\$-	Fire Med Services	00-30-7100	\$-	\$-	
\$271,435	\$295,037	\$315,700	TOTAL CS REQUIREMENTS		\$307,400	\$307,400	\$-
\$-	\$-	\$-	Unappropriated Ending Balance		\$-	\$-	\$-
\$271,435	\$295,037	\$315,700	TOTAL CS REQUIREMENTS		\$307,400	\$307,400	\$-



General Operating Fund Expenditures

Capital Outlay

CAPITAL OUTLAY

Our general fund revenue typically provides funding to keep the District's equipment and apparatus and fixed assets up to date. For the coming year, the District is planning limited capital purchases.

ADMINISTRATIVE:

This account covers the addition and replacement of necessary software and computer programs. No request is being made this year

EQUIPMENT:

This account covers the lease cost for the Power Pro stretchers received and financed during Fiscal Year 2011 as well as a rescue tool.

APPARATUS:

The District will be remounting an ambulance this year on a new chassis.

BREATHING APPARATUS:

No request is being made this year.

BUILDING IMPROVEMENTS:

This account covers major repairs and improvements for each of our facilities. No request is being made this year.

TOOLS:

This account is used to replace tools or purchase special tools that may be needed for new equipment. No request is being made this year.

FORM LB-31							
			DETAILED REQUIREMENTS		Columbia River Fire & Rescue		
Actual	Actual	Adopted	CAPITAL OUTLAY		Budget for Next Year 2013-14		
2nd Preceding	1st Preceding	Budget this		Budget	Proposed by	Approved By	Adopted By
FY 2010-11	FY 2011-12	FY 2012-13	REQUIREMENTS DESCRIPTION	Codes	Budget Officer	Budget Comm.	Board
\$26,195	\$21,546	\$25,000	Capital Outlay - Administrative	00-40-8000			
\$3,600	\$19,883	\$15,000	Capital Outlay - Building Improvements	00-40-8005	\$-	\$-	
\$11,349	\$11,349	\$11,400	Capital Outlay - Equipment	00-40-8010	\$58,000	\$58,000	
\$124,352	\$-	\$-	Capital Outlay - Apparatus	00-40-8015	\$135,000	\$135,000	
\$-	\$-	\$-	Capital Outlay - Breathing Apparatus	00-40-8020	\$-	\$-	
\$-	\$-	\$-	Capital Outlay - Tools	00-40-8025	\$-	\$-	
\$165,496	\$52,778	\$51,400	TOTAL CO REQUIREMENTS		\$193,000	\$193,000	\$-
\$-	\$ -	\$-	Unappropriated Ending Fund Balance		\$-	\$-	\$-
\$165,496	\$52,778	\$51,400	TOTAL CO REQUIREMENTS		\$193,000	\$193,000	\$-



General Operating Fund Expenditures

Miscellaneous

MISCELLANEOUS REQUIREMENTS

GENERAL FUND CONTINGENCY:

Oregon budget guidelines allow for a 15% contingency. The District's proposed \$250,000 is well below this amount.

TRANSFERS TO OTHER FUNDS:

Last year the District began transferring small amounts into reserve funds after a short period of not funding these reserves. It is the recommendation of staff and the Board that reserve funds continue to build for future needs and use. Small amounts are planned for Sick Leave/Retirement and Health Insurance Reserves. A larger amount is proposed for Real Property/Apparatus.

TRANSFER TO TANS FUND:

Due to interest charges exceeding interest earnings, this transfer is made to zero-out the TANS fund and pay the interest due at fiscal year-end.

DEBT SERVICE:

This line item will be used to make the debt service payments for the training grounds lease, and the lease on fire engines, ambulances, compressors and breathing apparatus

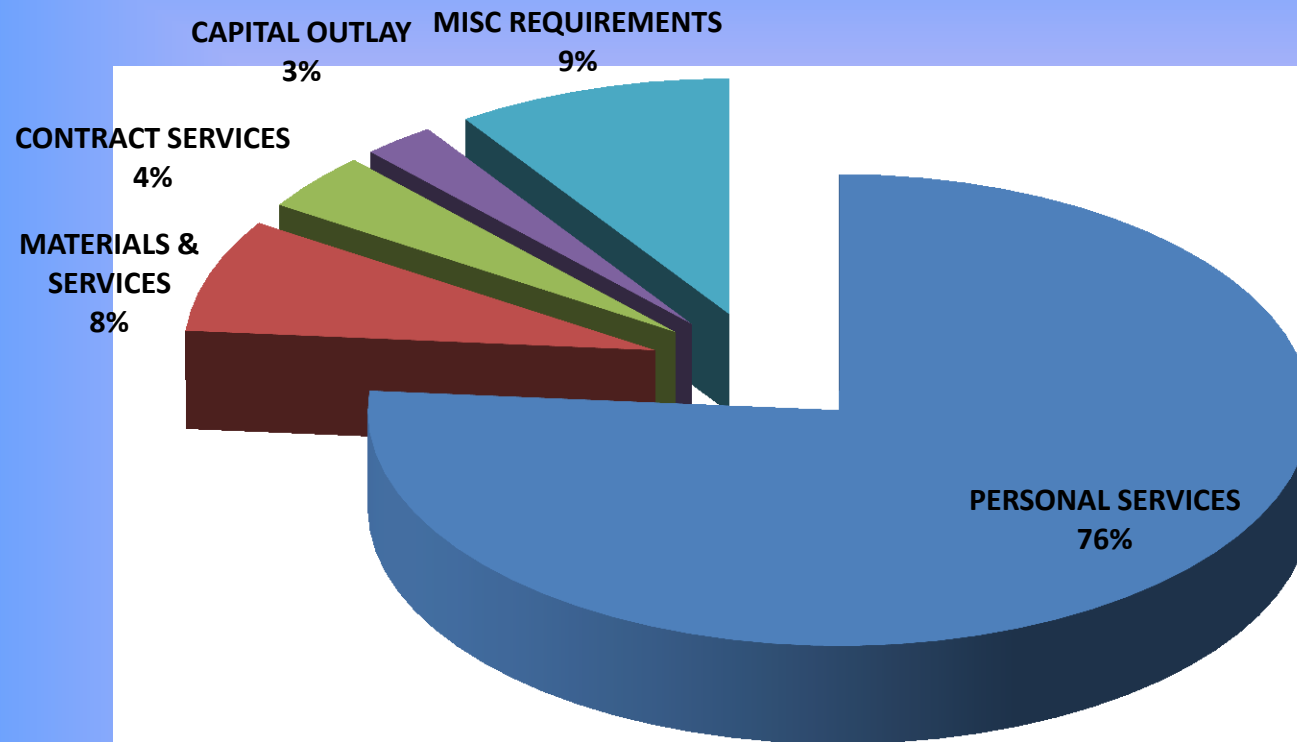
GENERAL FUND SUMMARY:

As proposed, the budget is balanced with revenues equal to requirements.

FORM LB-31							
			DETAILED REQUIREMENTS		Columbia River Fire & Rescue		
Actual	Actual	Adopted	MISCELLANEOUS EXPENSES		Budget for Next Year 2013-14		
2nd Preceding	1st Preceding	Budget this		Budget	Proposed by	Approved By	Adopted By
FY 2010-11	FY 2011-12	FY 2012-13	REQUIREMENTS DESCRIPTION	Codes	Budget Officer	Budget Comm.	Board
\$397,260	\$393,541	\$400,000	Debt Service Principal	00-50-9000	\$312,000	\$312,000	
\$-	\$-	\$-	Debt Service Interest	00-50-9005	\$-	\$-	
\$-	\$-	\$205,000	Contingency Funds	00-50-9500	\$250,000	\$250,000	
\$106,694	\$185,000		Transfer Out				
		\$20,000	Sick Leave/Retirement Reserve	00-50-9999	\$20,000	\$20,000	
		\$30,000	Tax Anticipation Notes	00-50-9999	\$29,000	\$29,000	
		\$100,000	Real Property/Apparatus Reserve	00-50-9999	\$100,000	\$100,000	
		\$25,000	Health Insurance Reserve	00-50-9999	\$25,000	\$25,000	
\$503,954	\$578,541	\$780,000	TOTAL GF MISC REQUIREMENTS		\$736,000	\$736,000	\$-
\$-	\$-		Unappropriated Ending Fund Balance		\$-	\$-	\$-
\$503,954	\$578,541	\$780,000	TOTAL ALL GF MISC REQUIREMENTS		\$736,000	\$736,000	\$-

Historical Data			GENERAL FUND REQUIREMENT		Columbia River Fire & Rescue		
Actual	Actual	Adopted	SUMMARY		Budget for Next Year 2013-14		
2nd Preceding	1st Preceding	Budget this			Proposed by	Approved By	Adopted By
FY 2010-11	FY 2011-12	FY 2012-13			Budget Officer	Budget Comm.	Board
\$5,477,452	\$5,639,674	\$5,569,000	PERSONAL SERVICES		\$5,925,700	\$5,925,700	
\$459,310	\$435,362	\$612,850	MATERIALS & SERVICES		\$602,000	\$602,000	
\$271,435	\$295,037	\$315,700	CONTRACT SERVICES		\$307,400	\$307,400	
\$165,496	\$52,778	\$51,400	CAPITAL OUTLAY		\$193,000	\$193,000	
\$503,954	\$578,541	\$780,000	MISC REQUIREMENTS		\$736,000	\$736,000	
\$6,877,647	\$7,001,392	\$7,328,950	TOTAL GF REQUIREMENTS		\$7,764,100	\$7,764,100	
\$7,444,347	\$7,052,893	\$7,328,950	TOTAL GF RESOURCES		\$7,764,100	\$7,764,100	
\$566,701	\$51,501	\$-	TOTAL GF ENDING BALANCE		\$-		

Total General Fund Requirements FY 2013-14



GLOSSARY

ADOPTED BUDGET -	The financial plan adopted by the Board of Directors, which forms a basis for annual revenue and expenditures.
AD VALOREM TAX -	A property tax computed as a percentage of the value of the taxable property. (See "Assessed value")
APPROPRIATION -	Based on an adopted budget, an authorization for spending specific amounts of money for specific purposes during specific periods of time. Presented in a resolution or ordinance adopted by the Board of Directors.
ASSESSED VALUE -	Value set on real and personal taxable property as a basis for levying taxes.
BUDGET -	Written report showing the Fire District's comprehensive financial plan for one fiscal year. Must include a balanced statement of actual revenues and expenditures for the current and upcoming 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.
BUDGET OFFICER -	Person appointed by the Board of Directors to assemble budget material and information and to physically prepare the proposed budget.
CAPITAL OUTLAY -	Items which usually have a useful life of one or more years, and are not consumed as a matter of accomplishing the assigned mission, with an initial expense of over \$1,000, 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.
DEBT SERVICE -	Principal and interest payments on long term debt.
ENCUMBRANCES -	Amounts that are committed or reserved for a specific purpose, but have not yet been spent. (Purchase orders are the most common type)
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 - FUND -	Twelve-month period beginning July 1, and ending June 30. A division in a budget segregating independent fiscal and accounting requirements. An entity within the Fire District's financial plan designated to carry on specific activities or to reach certain objectives.
FUND BALANCE -	Total resources less total requirements in a fund.
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 paper clips, 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")
ORGANIZATIONAL UNIT-	Any administrative subdivision of a local government, especially one charged with carrying on one or more specific functions (such as a department, office, or division).
PERSONAL SERVICES-	Payroll expenses, health and accident insurance premiums, Social Security 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 money 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.
REVENUES -	Monies received or anticipated by the Fire District from either tax or non-tax sources.
SUPPLEMENTAL BUDGET -	Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. Cannot be

TAX ANTICIPATION NOTES (TAN'S) -

TAX LEVY -

TRANSFERS -

UNAPPROPRIATED
ENDING FUND
BALANCE -

NOTES & QUESTIONS:

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.