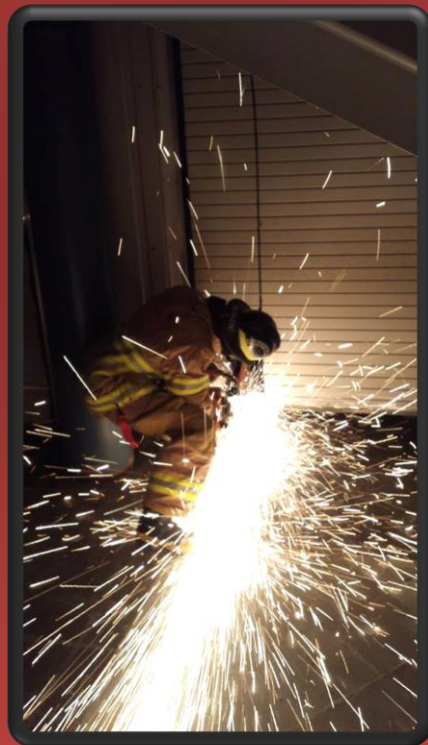




*Columbia River Fire & Rescue
Adopted Budget
For
2015-16*

Jay Tappan
Fire Chief

Marit Nelson
Director of Finance/HR



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

FROM: Marit Nelson, Director of Finance & Human Resources

DATE: April 15, 2015

INTRODUCTION:

In compliance with the State of Oregon Local Budget Law, the Annual Budget for Columbia River Fire and Rescue for the Fiscal Year 2015-16 (July 1, 2015 to June 30, 2016) 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 coming fiscal year which outlines projected expenditure requirements and the proposed means for financing those requirements.
2. An operational plan for the use and deployment of personnel, materials and services and other resources during the 2015-16 Fiscal Year.
3. An active guide to District goals and objectives as outlined in the 2014-2019 Strategic Plan as adopted by the Board of Directors on May 13, 2014.

The District's financial well-being continues to be challenging again this year. Industrial and residential growth has been stagnant or recessive the past five years trapping us in a "holding pattern" as cost increases stay equal to or outpace revenue receipts on an annual basis. The Board of Directors set goals during this time to reserve more funds for future apparatus purchases, reduce the District's reliance on Tax Anticipation Notes (Short term funds that cover costs from July 1 to mid-November) and increase contingency savings for use in case of an emergency. We have successfully reduced our borrowing by \$1.5 million since FY 2010, with anticipated borrowings to be less than \$1,000,000 this fiscal year. Reserve saving and contingency continue to be challenging but at least \$100,000 is expected to be saved for apparatus replacement again this year and contingency savings will hold relatively steady at \$250,000.

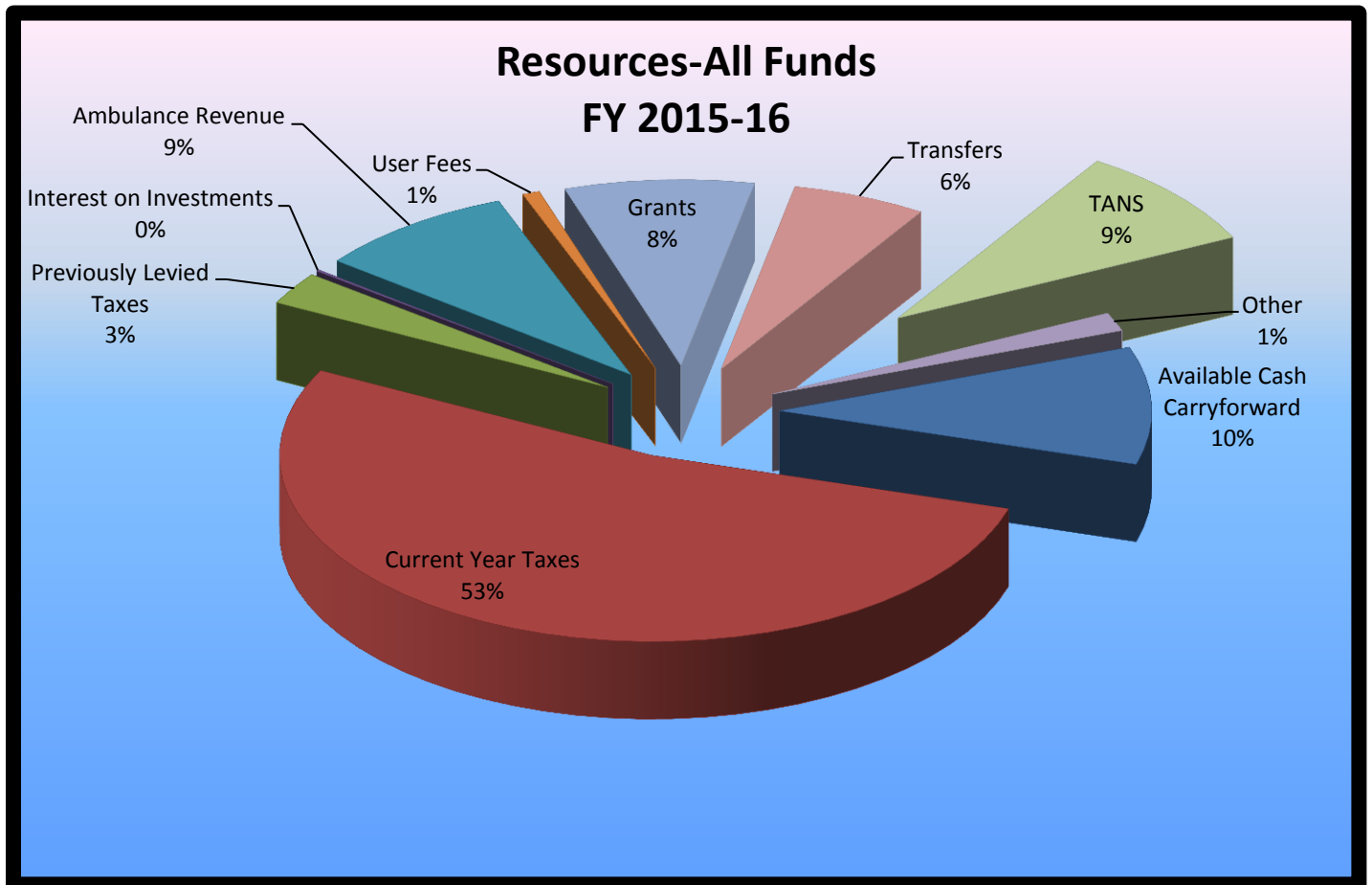
Tax revenues for FY 2015-16 are estimated by the County Assessor to increase by just over 2%. This equates to a gross overall projected increase of approximately \$135,000. Taking into consideration urban renewal reductions, Measure 5 compression and tax payer discounts, the District will plan on a net increase of \$127,000 over last year's budget.

The budget for FY 2015-16 includes the following assumptions:

1. Collectible tax receipts will increase in total (current & previous years) by 1%.
2. PERS Cost will average 18% of gross wages
3. Medical Insurance will increase 4% over last fiscal year.
4. 33 firefighters will be funded in the General Fund. The District will plan on a successful bid for renewal of the SAFER Hiring grant and 3 firefighters will be budgeted in the Grant Fund (08).
5. The District will be successful in its Assistance to Firefighters Grant (AFG) application for the acquisition of a fire engine to be placed at the Deer Island Station and training dollars to support improvements to the ventilation prop at LBTC. The fire engine grant includes a \$25,000 match which is included in the Capital Outlay General Fund budget.
6. Two people are projected to retire during FY 2015-16. Funds to support vacation & sick leave payments at retirement are included as transfers from the Sick Leave Retirement fund and will be expended in the appropriate personal services line items.

The Proposed Budget requests that the Budget Committee authorize the full permanent rate of \$2.9731/\$1,000 assessed value for Fiscal Year 2015-16.

In reviewing resources for all funds with all previous assumptions taken into consideration, current taxes represent 53%, Ambulance Revenue and User Fees represent 10%, beginning balances represent 10%, grants represent 8%, Tax Anticipation Notes (TANS) represent 9%, previously levied taxes represent 3% and other sources represent the balance.



BUDGETARY ACCOUNTING BASIS:

The budgetary and accounting policies contained in this Proposed Budget document conform to Generally Accepted Accounting Principles (GAAP) as established by the Government Accounting Standards Board. The accounts of the District are organized on the basis of funds and account codes, 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/Apparatus Reserve Fund: | Purpose is to accumulate needed funds for major capital items or projects including apparatus and facilities. |
| 3. Sick Leave/Retirement Reserve Fund: | Purpose is to accumulate needed funds for payment of accumulated sick leave to qualifying 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 interim financing revenue and expenses. This is the period from July 1 to mid -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 was terminated in 2013 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 and AFG grants. |
| 9. Maintenance Fund | Purpose is to account for funds generated and expended as a part of the District's vehicle maintenance program, which provides vehicle maintenance service to other agencies. |

BUDGET MANAGEMENT:

The Board of Directors' resolution authorizing appropriations for each fund at the end of the budget process sets the level that 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 terminate at the end of each fiscal year.

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 part-time employees and volunteers.

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

Unappropriated Ending Fund Balance – funds that are set aside as carry forward into the 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.

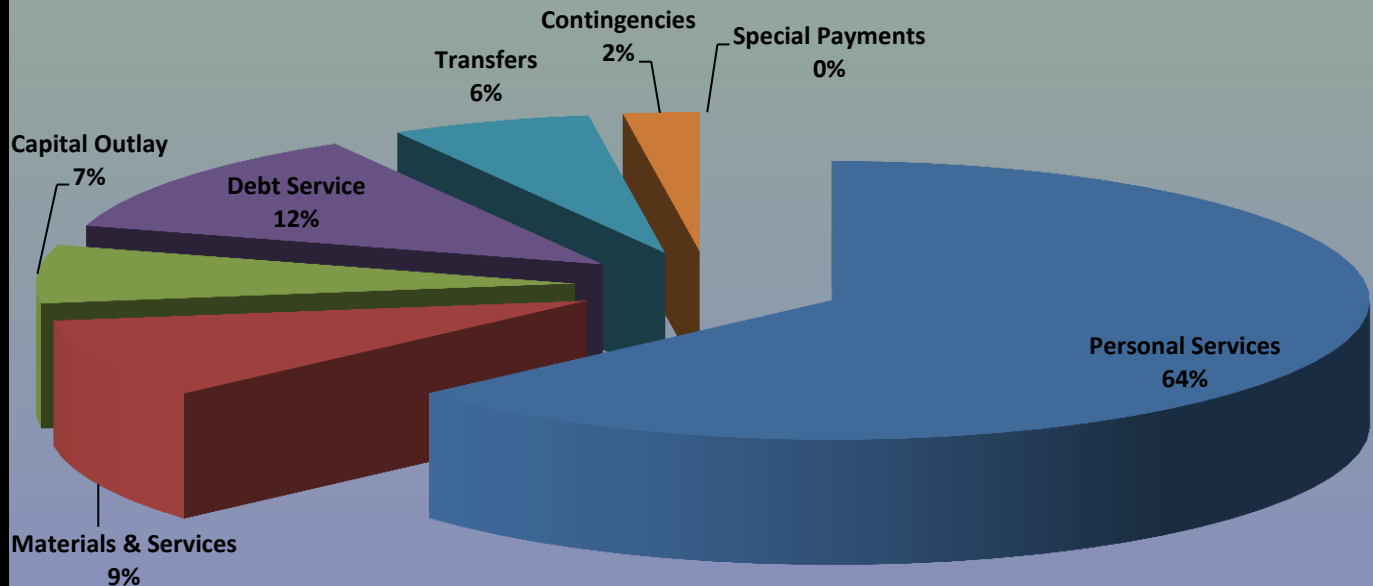
BUDGET SUMMARY FOR REQUIREMENTS:

The proposed budget requirements for Fiscal Year 2015-16 for all funds, including all scenarios, total \$11,308,053. This represents a decrease of \$5,726,154 from the current fiscal year budget. **Reminder:** The District budgeted Capital Expenditures in FY 2014-15 in anticipation of a possible Capital Bond Levy.

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

ALL FUNDS	Adjusted Budget	Proposed Budget	(Decrease)
Personal Services	\$6,545,643	\$6,950,753	\$405,110
Materials & Services	\$1,014,764	\$1,018,400	\$3,636
Capital Outlay	\$1,666,400	\$742,800	(\$923,600)
Debt Service	\$4,649,500	\$1,338,120	(\$3,311,380)
Transfers	\$520,500	\$660,000	\$139,500
Contingencies	\$279,300	\$250,000	(\$29,300)
Special Payments	\$-	\$-	\$0
Unappropriated/Reserved for Future	\$2,358,100	\$347,980	(\$2,010,120)
Total Expenditures	\$17,034,207	\$11,308,053	\$(5,726,154)

Requirements-All Funds Fiscal Year 2015-16



Personal Services:

Proposed this year is a 6.2% increase in Personal Services requirements. Health & Dental insurance renewals are expected to increase 4% this year, maintaining the District's projected expense to be just over \$1,000,000. PERS contributions will also be relatively unchanged for the next two years calculated at approximately 18% of gross wages. COLA's and step increases are included this year with the Collective Bargaining Agreement calling for 1% and 2% is calculated for other staff who will not be receiving step increases. The District applied for a two-year SAFER Hiring Grant that will be awarded by September 30th. We are hopeful that our renewal request will be accepted. We are also anticipating two possible retirements this year. There are several employees that are "in the zone" and the District will be planning for at least one retirement each year for the next few years. Retirement is a personal choice and our planning for potential expenditure is simply a necessary precaution. No formal retirement announcements have been made as of this time.

Materials and Services:

The proposal for Materials and Services this year represents less than a 1% increase over last year. All line items have been assessed and adjusted based upon current usage, projected needs and changes and service delivery requirements.

Capital Outlay:

The District is planning on making capital purchases this year regardless of the outcome of the AFG Apparatus Grant application submitted in early 2015. The main priority will be to purchase an engine for the Deer Island station and re-engine an ambulance. Should the District's AFG application be successful, an

additional engine will be purchased to replace one of the District's aging engines. Regardless, at least one engine and one ambulance refurbishment are planned in FY 2015-16.

Fund Transfers:

The amounts transferred from the General Fund to the Reserve Funds are for accumulation of funds to support the sick leave pay outs at retirement and ongoing funding of major equipment and apparatus. For the 2015-16 budget cycle, approximately \$175,000 will be transferred into the Sick Leave Retirement, Apparatus and Health Insurance reserve funds.

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 reserved for the flex lease payment due on District self-contained breathing apparatus and heart monitors purchased in 2009 and the General Obligation Bonds issued for the improvements made at the District Training Grounds in 2006. The option to refinance these obligation for a lower interest rate without penalty will become available in 2016-17. We will continue to monitor the potential savings and the market changes throughout this year.

BUDGET SUMMARY FOR RESOURCES:

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

RESOURCES FOR ALL FUNDS	2014-15 Budget	2015-16 Budget	Increase (Decrease)
Available Cash Carryforward	\$768,100	\$1,152,600	\$384,500
Current Year Taxes	\$5,854,000	\$5,981,000	\$127,000
Previously Levied Taxes	\$335,000	\$320,000	(\$15,000)
Interest on Investments	\$18,620	\$14,500	(\$4,120)
Ambulance Revenue	\$985,000	\$985,000	\$0
User Fees	\$83,750	\$84,000	\$250
Grants	\$866,087	\$930,603	\$64,516
Transfers	\$419,000	\$660,000	\$241,000
TANS	\$1,500,000	\$1,000,000	(\$500,000)
Other	\$6,204,650	\$180,350	(\$6,024,300)
TOTAL RESOURCES	\$17,034,207	\$11,308,053	(\$5,726,154)

Available Cash Carryforward:

The available cash carryforward budgeted is the projected FY 2014-15 ending unencumbered cash 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 Government 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 various grants throughout the year. Successful grant applications are shown in the special revenue fund because the purpose for those funds is very specific. The SAFER and AFG grants in the Special Revenue Fund are 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 the District's billable Ambulance transports. Receipts are recorded in the District's accounts receivable line item on the balance sheet and are net of uncollectable accounts (Bad Debt). The District's current collectability rate is 51% and reevaluated annually based on previous year actuals.

Other Income:

Various sources of income such as third party EMS billing, conflagration, Fire Med & Life Flight membership fees, fire service agreements, donations, and other miscellaneous receipts make up this category.

Tax Anticipation Notes:

We are again planning on using Tax Anticipation Notes for interim financing. To make the most of our money we plan to borrow in July 2015 and repay before June 30, 2016. Last year the SDAO program offered repayment dates as early as February 1st. The District took advantage of this option as a means to save on the cost of interest expenses. Should that option be available again this year, the District will likely take advantage again.

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 \$2,151,959,713 (net of Urban Renewal excess and other value adjustments) generating a gross tax of \$6,362,845. We then apply an anticipated collection rate of approximately 94% that produces our projected current year tax receipts of \$5,981,000.

Summary:

This proposed budget is aligned with the goals outlined in the 2014-19 Strategic Plan document which was produced to assist the District staff and Board members with future planning. We use this document as a tool to help us in decision-making in all areas that the District has responsibility for and in looking to overcome current & future challenges. It is a "living document: and reviewed on a continuous basis. Adjustments and amendments are made as influencing factors change or become apparent.

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 members manage the financial affairs of the 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 Fiscal Year 2015-16 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. As our District continues to change, it will be more important than ever to keep our focus on District priorities.

Your review and support of this proposed budget is appreciated. As always your questions are important to us. I look forward to discussion on how we can continue to make improvements and reach our goals even as we continue to face challenges and changes.

Sincerely,

A handwritten signature in black ink, appearing to read "Marit Nelson", written in a cursive style.

Marit Nelson
Director of Finance & Human Resources



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.

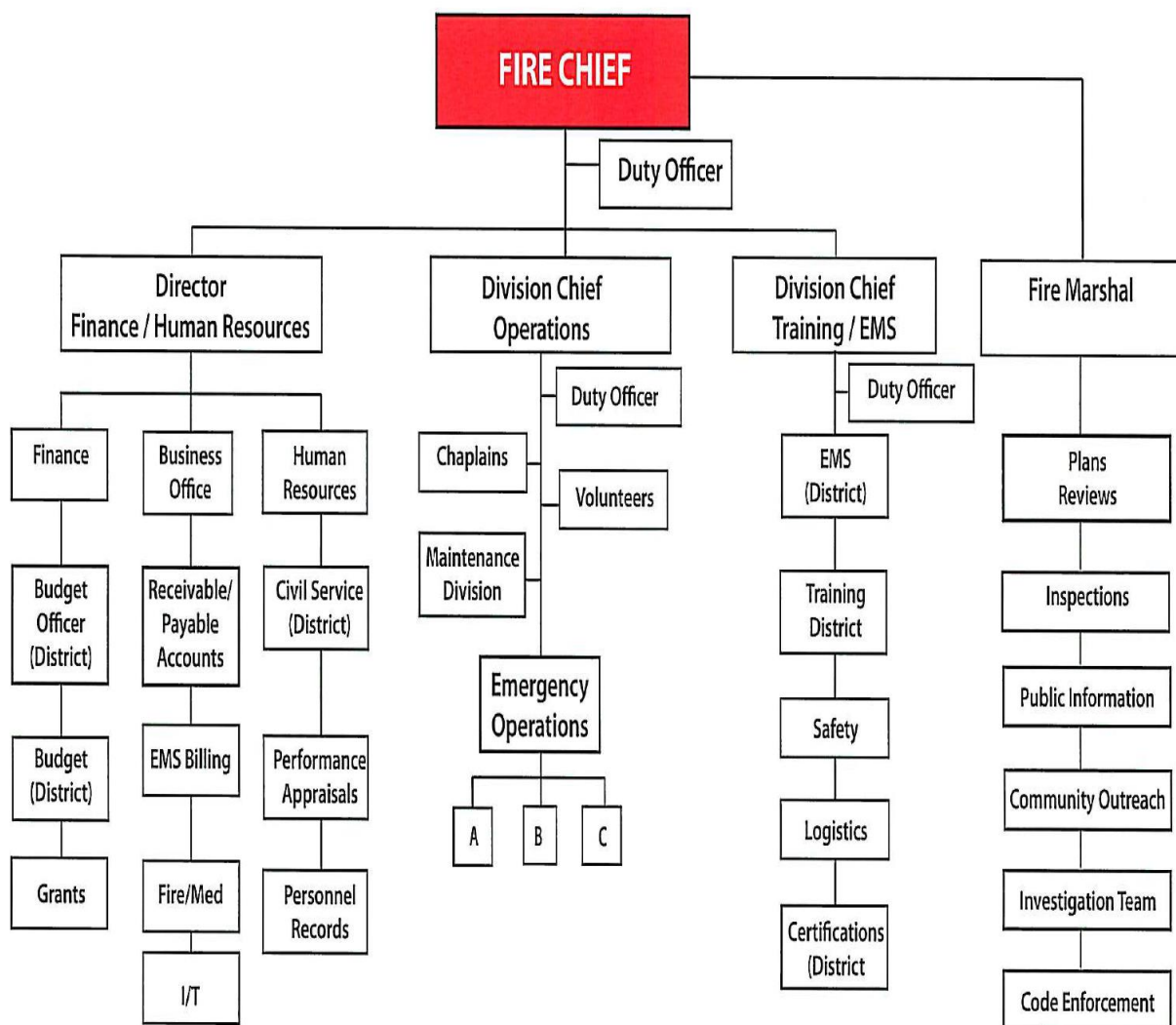
Professional excellence – We strive to provide an environment for all of our members to attain the highest levels of excellence in their chosen profession. We do this by providing a safe workplace with responsible and highly trained members who support teamwork, camaraderie and professionalism.

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.



ORGANIZATIONAL CHART



Columbia River Fire & Rescue

Board and Budget Committee Members

Current as of 03/31/2015

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, 2017
Kim Walker, Director (Pos. 2)	June 30, 2015
Pete Koss, Director (Pos. 5)	June 30, 2017

BUDGET COMMITTEE MEMBERS

TERM EXPIRES (3-year terms)

Doug Knight	June 30, 2016
Hank Anderson*	June 30, 2016
Mark Cross	June 30, 2016
Dan Garrison	June 30, 2015
Hans Feige	June 30, 2015*

*Mr. Anderson was appointed on November 11, 2014 to fill the unexpired term of Laurie Cluster

ADMINISTRATIVE STAFF

Jay M. Tappan, Fire Chief
Ron Youngberg, Division Chief, Operations
Eric Smythe, Division Chief, Training/EMS
Marit Nelson, Director of Finance & Human Resources
Misty Holsey, EMS Billing Specialist
Rick Fletcher, Lead Mechanic
Duane Jordan, Mechanic
Susan Cerelli, Finance/Billing Assistant
Jennifer Motherway, SAFER Volunteer Coordinator
Monica Cade, RSVP Director

Legal Requirements & Forms

Based on the proposed budget

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Columbia River Fire & Rescue Board of Directors will be held on June 9, 2015 at 6:30 pm at 270 Columbia Blvd, St. Helens, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2015 as approved by the Columbia River Fire & Rescue Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 270 Columbia Blvd, St. Helens, OR between the hours of 8:00 a.m. and 5:00 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year. If different, the major changes and their effect on the budget are

Contact: Marit Nelson

Telephone: 503-397-2990

Email: nelsonm@crfr.com

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount	Adopted Budget	Approved Budget
	FY 2013-14	FY 2014-15	FY 2015-16
Beginning Fund Balance/Net Working Capital	1,303,964	768,100	1,152,600
Fees, Licenses, Permits, Fines, Assessments & Other Service	1,249,748	1,068,750	1,069,000
Federal, State and All Other Grants, Gifts, Allocations and Donations	527,301	866,087	930,603
Revenue from Bonds and Other Debt	2,191,285	7,500,000	1,000,000
Interfund Transfers / Internal Service Reimbursements	242,650	419,000	150,000
All Other Resources Except Property Taxes	113,828	223,270	194,850
Property Taxes Estimated to be Received	6,089,017	6,189,000	6,301,000
Total Resources	11,717,793	17,034,207	10,798,053

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	6,104,807	6,545,643	6,950,753
Materials and Services	896,661	1,014,764	1,018,400
Capital Outlay	44,300	1,666,400	742,800
Debt Service	1,466,960	4,649,500	1,338,120
Interfund Transfers	242,650	520,500	150,000
Contingencies	0	279,300	250,000
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	0	2,358,100	347,980
Total Requirements	8,755,378	17,034,207	10,798,053

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program			
FTE for that unit or program			
Retired Senior Volunteer Program	69,754	69,934	72,434
FTE	1.00	1.00	1.00
Foster Grandparent Program	0	0	0
FTE	-	-	-
Special Revenue-Grants	452,897	797,153	861,669
FTE	4.00	4.00	4.00
FTE			
Non-Departmental / Non-Program	8,232,727	16,167,120	9,863,950
FTE	41.00	41.00	41.00
Total Requirements	8,755,378	17,034,207	10,798,053
Total FTE	46	46	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	\$0
Other Bonds	\$0	
Other Borrowings	\$4,430,538	\$1,000,000
Total	\$4,430,538	\$1,000,000

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

Fee, Assessment or Charge on Property

2015-16

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>6/9/15</u>
Mailing Address of District	City	State	Zip	Date
<u>Mark Kreutzer</u>	<u>Board President</u>	<u>503-397-2990</u>	<u>kreutzem@cfr.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				

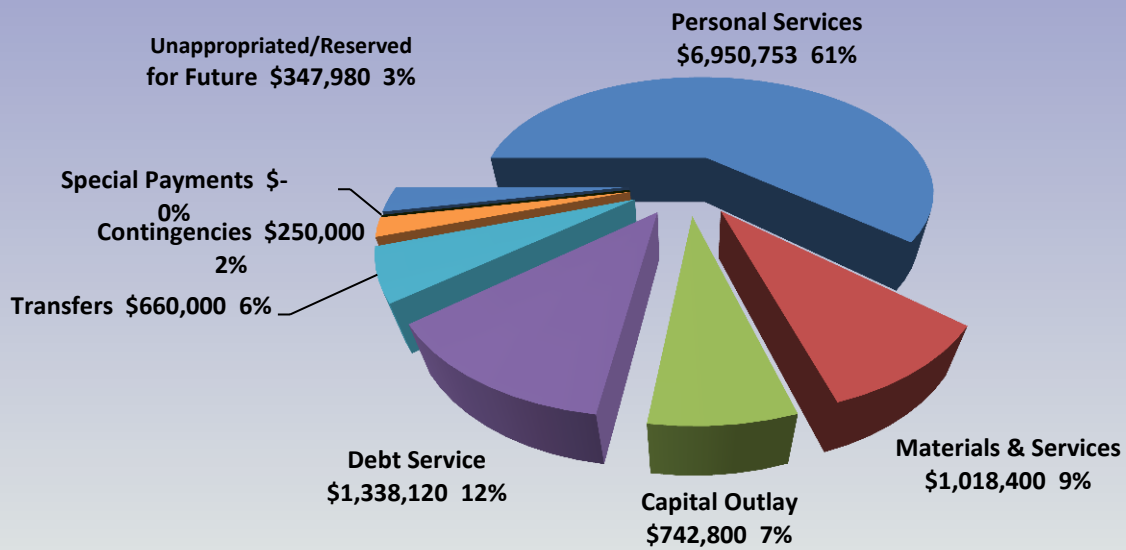
Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

Description	Subject to General Govt. 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 2015-16 Proposed Budget All Funds





Reserve & Special Funds

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 FY 2015.

FORM LB-11			RESERVE FUND				
Historical Data			SICK LEAVE RETIREMENT RESERVE		Columbia River Fire & Rescue		
Actual	Actual	Adopted	RESOURCES AND REQUIREMENTS		Budget for Next Year 2015-16		
2nd Preceding	1st Preceding	Budget this		Budget	Proposed By	Approved By	Adopted By
2012-13	2013-14	2014-15	RESOURCE DESCRIPTION	Codes	Budget Officer	Budget Comm.	Board
\$53,796	\$74,145	\$25,800	Available Cash On Hand		\$76,000	\$76,000	\$76,000
\$349	\$139	\$200	Interest Earned	01-00-4020	\$500	\$500	\$500
20,000	20,000	\$50,000	Transfers In	01-00-4999	\$50,000	\$50,000	\$50,000
\$74,145	\$94,284	\$76,000	TOTAL Resources Except Taxes to be Levied		\$126,500	\$126,500	\$126,500
\$-	\$-	\$-	Taxes required to balance budget		\$-	\$-	\$-
74,145	\$94,284	\$76,000	TOTAL RESOURCES		\$126,500	\$126,500	\$126,500
Actual	Actual	Adopted					
2nd Preceding	1st Preceding	Budget this		Budget	Proposed by	Approved By	Adopted By
2012-13	2013-14	2014-15	REQUIREMENTS	Codes	Budget Officer	Budget Comm.	Board
\$-	\$-	\$-					
			Sick Leave/Retirement Payout	01-10-5400	\$-	\$75,000	\$75,000
\$-	\$68,650	\$35,000	Transfers to General Fund	01-50-9999	\$75,000	\$-	\$-
\$-	\$68,650	\$35,000	TOTAL SL&R REQUIREMENTS		\$75,000	\$75,000	\$75,000
\$74,145	\$25,634	\$41,000	Reserved for Future Expenditure		\$51,500	\$51,500	\$51,500
\$74,145	\$25,634	\$76,000	TOTAL SL&R REQUIREMENTS		\$126,500	\$126,500	\$126,500

This Fund was re-authorized in Fiscal Year 2012-13 for the following purpose: Capital Expenses Reserves.

FORM LB-11			RESERVE FUND				
Historical Data			REAL PROPERTY, BLDG & EQUIPMENT		Columbia River Fire & Rescue		
Actual	Actual	Adopted	RESOURCES AND REQUIREMENTS		Budget for Next Year 2015-16		
2nd Preceding	1st Preceding	Budget this		Budget	Proposed By	Approved By	Adopted By
2012-13	2013-14	2014-15	RESOURCE DESCRIPTION	Codes	Budget Officer	Budget Comm.	Board
\$69,462	\$169,962	\$270,500	Available Cash On Hand		\$467,000	\$467,000	\$467,000
\$500	\$1,171	\$500	Interest Received	02-00-4020	\$1,100	\$1,100	\$1,100
\$100,000	\$100,000	\$230,500	Transfers From Other Funds	02-00-4999	\$100,000	\$100,000	\$100,000
\$-	\$-	\$-	Proceeds From Flex Lease		\$-	\$-	\$-
\$169,962	\$271,133	\$501,500	TOTAL Resources Except Taxes to be Levied		\$568,100	\$568,100	\$568,100
\$-	\$-	\$-	Taxes Required to Balance		\$-	\$-	\$-
\$169,962	\$271,133	\$501,500	TOTAL RESOURCES		\$568,100	\$568,100	\$568,100
Actual	Actual	Adopted					
2nd Preceding	1st Preceding	Budget this		Budget	Proposed by	Approved By	Adopted By
2012-13	2013-14	2014-15	REQUIREMENT DESCRIPTION	Codes	Budget Officer	Budget Comm.	Board
\$-	\$-	\$-	Capital Outlay-Apparatus	02-40-8015	\$-	\$385,000	\$385,000
\$-	\$-	\$-	Debt Service Principal	02-50-9000	\$-	\$-	\$-
\$-	\$-	\$-	Debt Service Interest	02-50-9005	\$-	\$-	\$-
\$-	\$-	\$155,000	Transfers Out	02-50-9999	\$385,000	\$-	\$-
\$-	\$-	\$155,000	TOTAL RPB&E EXPENDITURES		\$385,000	\$385,000	\$385,000

FORM LB-10			SPECIAL FUND				
Historical Data			TAX ANTICIPATION NOTES RESERVE	Columbia River Fire & Rescue			
Actual	Actual	Adopted	RESOURCES AND REQUIREMENTS		Budget for Next Year 2015-16		
2nd Preceding	1st Preceding	Budget this		Budget	Proposed By	Approved By	Adopted By
2012-13	2013-14	2014-15	RESOURCE DESCRIPTION	Codes	Budget Officer	Budget Comm.	Board
			RESOURCES				
\$679	\$-	\$-	Available Cash On Hand		\$31,500	\$31,500	\$31,500
\$1,096	\$633	\$620	Interest Earned	03-00-4020	\$600	\$600	\$600
\$1,500,000	\$2,191,285	\$1,500,000	Lease Proceeds-TANS	03-00-4180	\$1,000,000	\$1,000,000	\$1,000,000
\$30,000	\$29,000	\$29,000	Transfers In	03-00-4999	\$-	\$-	\$-
\$1,531,775	\$2,220,918	\$1,529,620	TOTAL Resources Except Taxes to be Levied		\$1,032,100	\$1,032,100	\$1,032,100
\$1,531,775	\$2,220,918	\$1,529,620	TOTAL RESOURCES		\$1,032,100	\$1,032,100	\$1,032,100
					Columbia River Fire & Rescue		
Historical Data					Budget for Next Year 2015-16		
Actual	Actual	Adopted			Proposed By	Approved By	Adopted By
2nd Preceding	1st Preceding	Budget this		Budget	Budget Officer	Budget Comm.	Board
2012-13	2013-14	2014-15	REQUIREMENTS	Codes			
\$1,528,167	\$1,229,040	\$1,500,000	TANS Principal	03-50-9000	\$1,000,000	\$1,000,000	\$1,000,000
\$16,288	\$13,094	\$29,500	TANS Interest (~2%)	03-50-9005	\$20,000	\$20,000	\$20,000
\$-	\$-	\$120	Bank Fees	03-20-6032	\$120	\$120	\$120
\$-	\$-	\$-	Transfer Out	03-50-9999	\$-	\$-	\$-
					\$-	\$-	\$-
\$1,544,455	\$1,242,134	\$1,529,620	TOTAL TANS EXPENDITURES		\$1,020,120	\$1,020,120	\$1,020,120
\$-	\$-	\$-	Unappropriated Ending Fund Balance		\$11,980	\$11,980	\$11,980
\$1,544,455	\$1,242,134	\$1,529,620	TOTAL TANS REQUIREMENTS		\$1,032,100	\$1,032,100	\$1,032,100

FORM LB-10			SPECIAL FUND				
Historical Data			RETIRED SENIOR VOLUNTEER PROGRAM		Columbia River Fire & Rescue		
Actual	Actual	Adopted	RESOURCES AND REQUIREMENTS		Budget for Next Year 2015-16		
2nd Preceding	1st Preceding	Budget this		Budget	Proposed By	Approved By	Adopted By
2012-13	2013-14	2014-15	RESOURCE DESCRIPTION	Codes	Budget Officer	Budget Comm.	Board
\$45,571	\$21,032	\$1,000	Available Cash On Hand		\$2,000	\$2,000	\$2,000
\$9	\$-	\$-	Interest Earned	04-00-4020	\$-	\$-	\$-
\$68,000	\$69,484	\$68,934	Grants Revenue-RSVP	04-00-4030	\$68,934	\$68,934	\$68,934
\$500	\$270	\$-	Miscellaneous Revenue-RSVP	04-00-4200	\$1,500	\$1,500	\$1,500
\$114,080	\$90,786	\$69,934	TOTAL Resources Except Taxes to be Levied		\$72,434	\$72,434	\$72,434
\$-	\$-	\$-	Taxes Required to balance budget		\$-	\$-	\$-
\$114,080	\$90,786	\$69,934	TOTAL RESOURCES		\$72,434	\$72,434	\$72,434
Actual	Actual	Adopted	REQUIREMENT DESCRIPTION				
2nd Preceding	1st Preceding	Budget this	PERSONAL SERVICES	Budget	Proposed By	Approved By	Adopted By
2012-13	2013-14	2014-15		Code	Budget Officer	Budget Comm.	Board
\$10,033	\$-	\$-	Base Wages - RSVP Assistant	04-10-5045	\$-	\$-	\$-
\$44,572	\$36,176	\$41,500	Base Wages- RSVP Director	04-10-5075	\$41,615	\$41,615	\$41,615
\$4,189	\$2,776	\$3,175	FICA-RSVP	04-10-5200	\$3,205	\$3,205	\$3,205
\$9,111	\$4,787	\$5,860	PERS-RSVP	04-10-5205	\$8,325	\$8,325	\$8,325
\$55	\$36	\$110	Unemployment-RSVP	04-10-5210	\$50	\$50	\$50
\$48	\$22	\$110	Workers Compensation-RSVP	04-10-5215	\$35	\$35	\$35
\$27	\$31	\$35	Life Insurance-RSVP	04-10-5220	\$60	\$60	\$60
\$6,313	\$6,439	\$7,500	Medical Insurance-RSVP	04-10-5225	\$7,900	\$7,900	\$7,900
\$155	\$116	\$100	Disability Insurance-RSVP	04-10-5230	\$155	\$155	\$155
\$-	\$-	\$-	Contractual Services - Office Assistant	04-10-7020	\$-	\$-	\$-
\$74,501	\$50,383	\$58,390	TOTAL PERSONAL SERVICES		\$61,345	\$61,345	\$61,345
Actual	Actual	Adopted		Budget	Proposed By	Approved By	Adopted By
2nd Preceding	1st Preceding	Budget this	MATERIALS & SERVICES	Code	Budget Officer	Budget Comm.	Board
2012-13	2013-14	2014-15					
\$1,464	\$45	\$500	Utilities-RSVP	04-20-6015	\$-	\$-	\$-
\$-	\$-	\$-	Rent Expense-RSVP	04-20-6016	\$-	\$-	\$-
\$2,192	\$2,156	\$600	Administrative-RSVP	04-20-6020	\$200	\$200	\$200
\$120	\$2,917	\$1,500	Training & Travel-RSVP	04-20-6025	\$1,500	\$1,500	\$1,500
\$-	\$1,852	\$2,200	Volunteer Transports-RSVP	04-20-6400	\$2,200	\$2,200	\$2,200
\$-	\$295	\$500	RSVP Meals	04-20-6405	\$500	\$500	\$500
\$3,716	\$10,287	\$4,069	Recognition	04-20-6410	\$5,000	\$5,000	\$5,000
\$-	\$-	\$200	Volunteer Training & Travel	04-20-6415	\$714	\$714	\$714
\$-	\$-	\$1,000	RSVP Misc	04-20-6900	\$-	\$-	\$-
\$7,492	\$17,552	\$10,569	TOTAL MATERIALS & SERVICES		\$10,114	\$10,114	\$10,114

Actual	Actual	Adopted	Budget for Next Year 2015-16				
2nd Preceding	1st Preceding	Budget this		Budget	Proposed By	Approved By	Adopted By
2012-13	2013-14	2014-15	CONTRACTUAL SERVICES	Code	Budget Officer	Budget Comm.	Board
\$-	\$-	\$-	Contractual Services - Service Contracts RSVP	04-30-7010	\$-	\$-	\$-
\$-	\$-	\$-	Contractual Services - Property Lease RSVP	04-30-7045	\$-	\$-	\$-
\$-	\$1,819	\$975	Contractual Services - Liability Insurance RSVP	04-30-7050	\$975	\$975	\$975
\$-	\$1,819	\$975	TOTAL CONTRACTUAL SERVICES		\$975	\$975	\$975
Actual	Actual	Adopted					
2nd Preceding	1st Preceding	Budget this		Budget	Proposed By	Approved By	Adopted By
2012-13	2013-14	2014-15	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
2012-13	2013-14	2014-15	MISCELLANEOUS REQUIREMENTS	Code	Budget Officer	Budget Comm.	Board
\$-	\$-	\$-	Contingency		\$-	\$-	\$-
\$-	\$-	\$-	Transfers to Other Funds		\$-	\$-	\$-
\$-	\$-	\$-	Debt Service		\$-	\$-	\$-
\$-	\$-	\$-	Special Payments		\$-	\$-	\$-
\$-	\$-	\$-	TOTAL MISC. REQUIREMENTS		\$-	\$-	\$-
\$74,501	\$50,383	\$58,390	TOTAL Personnel Requirements		\$61,345	\$61,345	\$61,345
\$7,492	\$17,552	\$10,569	TOTAL Materials & Services		\$10,114	\$10,114	\$10,114
\$-	\$1,819	\$975	TOTAL Contractual Services		\$975	\$975	\$975
\$-	\$-	\$-	TOTAL Capital Outlay		\$-	\$-	\$-
\$-	\$-	\$-	TOTAL Misc. Requirements		\$-	\$-	\$-
\$81,993	\$69,754	\$69,934	TOTAL ALL REQUIREMENTS		\$72,434	\$72,434	\$72,434
\$-	\$-	\$-	Unappropriated Ending Fund Balance		\$-	\$-	\$-
\$81,993	\$69,754	\$69,934	TOTAL ALL RSVP REQUIREMENTS		\$72,434	\$72,434	\$72,434

FORM LB-10			SPECIAL FUND				
Historical Data			FOSTER GRANDPARENT PROGRAM		Columbia River Fire & Rescue		
Actual	Actual	Adopted	RESOURCES AND REQUIREMENTS		Budget for Next Year 2015-16		
2nd Preceding	1st Preceding	Budget this		Budget	Proposed By	Approved By	Adopted By
2012-13	2013-14	2014-15	RESOURCE DESCRIPTION	Codes	Budget Officer	Budget Comm.	Board
\$3,883	\$-	\$-	Available Cash On Hand		\$-	\$-	\$-
\$-	\$-	\$-	Interest Earned	05-00-4020	\$-	\$-	\$-
\$99,123	\$-	\$-	Donations & Grants	05-00-4030	\$-	\$-	\$-
\$-	\$-	\$-	Misc Revenue-FGP	05-00-4200	\$-	\$-	\$-
\$103,006	\$-	\$-	TOTAL Resources Except Taxes to be Levied		\$-	\$-	\$-
\$-	\$-	\$-	Taxes Required to balance budget		\$-	\$-	\$-
\$103,006	\$-	\$-	TOTAL RESOURCES		\$-	\$-	\$-
			REQUIREMENT DESCRIPTION				
Actual	Actual	Adopted	PERSONAL SERVICES				
2nd Preceding	1st Preceding	Budget this		Budget	Proposed By	Approved By	Adopted By
2012-13	2013-14	2014-15		Code	Budget Officer	Budget Comm.	Board
\$468	\$-	\$-	Base Wages- FGP/RSVP Assistant	05-10-5045	\$-	\$-	\$-
\$17,630	\$-	\$-	Base Wages - FGP Director	05-10-5085	\$-	\$-	\$-
\$1,384	\$-	\$-	FICA	05-10-5200	\$-	\$-	\$-
\$18	\$-	\$-	Unemployment	05-10-5210	\$-	\$-	\$-
\$22	\$-	\$-	Workers Compensation	05-10-5215	\$-	\$-	\$-
\$42,360	\$-	\$-	Volunteer Stipend-FGP	05-10-6500	\$-	\$-	\$-
\$3,345	\$-	\$-	Volunteer Mileage-FGP	05-10-6505	\$-	\$-	\$-
\$24,326	\$-	\$-	Volunteer PTO-FGP	05-10-6510	\$-	\$-	\$-
\$-	\$-	\$-	Contractual Services - Administrator	05-10-7020	\$-	\$-	\$-
\$89,553	\$-	\$-	TOTAL PERSONAL SERVICES		\$-	\$-	\$-
			MATERIALS & SERVICES				
Actual	Actual	Adopted		Budget	Proposed By	Approved By	Adopted By
2nd Preceding	1st Preceding	Budget this		Code	Budget Officer	Budget Comm.	Board
2012-13	2013-14	2014-15					
\$392	\$-	\$-	Utilities	05-20-6015	\$-	\$-	\$-
\$2,350	\$-	\$-	Administrative	05-20-6020	\$-	\$-	\$-
\$1,036	\$-	\$-	Training & Travel	05-20-6025	\$-	\$-	\$-
\$688	\$-	\$-	Volunteer Transports	05-20-6400	\$-	\$-	\$-
\$1,476	\$-	\$-	FGP Meals	05-20-6405	\$-	\$-	\$-
\$2,609	\$-	\$-	Volunteer Recognition-FGP	05-20-6410	\$-	\$-	\$-
\$1,026	\$-	\$-	Miscellaneous Expenses	05-20-6900	\$-	\$-	\$-
\$9,577	\$-	\$-	TOTAL MATERIALS & SERVICES		\$-	\$-	\$-

2nd Preceding 2012-13	1st Preceding 2013-14	Budget this 2014-15		Budget Code	Proposed By Budget Officer	Approved By Budget Comm.	Adopted By Board
\$-	\$-	\$-	CONTRACTUAL SERVICES				
			Contractual Services - Service Contracts FGP	05-30-7010	\$-	\$-	\$-
\$(7)	\$-	\$-	Contractual Services - Liability Insurance	05-30-7050	\$-	\$-	\$-
\$(7)	\$-	\$-	TOTAL CONTRACTUAL SERVICES		\$-	\$-	\$-
			SPECIAL FUND				
Actual	Actual	Adopted	FOSTER GRANDPARENT PROGRAM				
2nd Preceding 2012-13	1st Preceding 2013-14	Budget this 2014-15	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 2012-13	1st Preceding 2013-14	Budget this 2014-15	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		\$-	\$-	\$-
\$89,553	\$-	\$-	TOTAL Personnel Requirements		\$-	\$-	\$-
\$9,577	\$-	\$-	TOTAL Materials & Services		\$-	\$-	\$-
\$(7)	\$-	\$-	TOTAL Contractual Services		\$-	\$-	\$-
\$-	\$-	\$-	TOTAL Capital Outlay		\$-	\$-	\$-
\$-	\$-	\$-	TOTAL Misc. Requirements		\$-	\$-	\$-
\$99,123	\$-	\$-	TOTAL ALL REQUIREMENTS		\$-	\$-	\$-
\$-	\$-	\$-	Unappropriated Ending Fund Balance		\$-	\$-	\$-
\$99,123	\$-	\$-	TOTAL ALL FGP REQUIREMENTS		\$-	\$-	\$-

FORM LB-11			RESERVE FUND					
Historical Data			HEALTH INSURANCE RESERVE			Columbia River Fire & Rescue		
Actual	Actual	Adopted	RESOURCES AND REQUIREMENTS			Budget for Next Year 2015-16		
2nd Preceding	1st Preceding	Budget this			Budget	Proposed By	Approved By	Adopted By
2012-13	2013-14	2014-15	RESOURCE DESCRIPTION		Codes	Budget Officer	Budget Comm.	Board
\$50,202	\$75,532	\$100,800	Available Cash on Hand			\$101,100	\$101,100	\$101,100
\$330	\$511	\$300	Interest Earned		06-00-4020	\$300	\$300	\$300
\$25,000	\$25,000	\$25,000	Transfers In		06-00-4999	\$25,000	\$-	\$-
\$75,532	\$101,043	\$126,100	TOTAL Resources Except Taxes to be Levied			\$126,400	\$101,400	\$101,400
\$-	\$-	\$-	Taxes required to balance budget			\$-	\$-	\$-
\$75,532	\$101,043	\$126,100	TOTAL RESOURCES			\$126,400	\$101,400	\$101,400
Actual	Actual	Adopted						
2nd Preceding	1st Preceding	Budget this			Budget	Proposed by	Approved By	Adopted By
2012-13	2013-14	2014-15	REQUIREMENTS		Codes	Budget Officer	Budget Comm.	Board
\$-	\$-	\$-	Personnel Services (Medical Insurance Premiums)			\$-	\$-	\$-
\$-	\$-	\$-	Materials & Services			\$-	\$-	\$-
\$-	\$-	\$-	Capital Outlay			\$-	\$-	\$-
\$-	\$-	\$-	Debt Service			\$-	\$-	\$-
\$-	\$-	\$25,000	Transfers to General Fund			\$25,000	\$-	\$-
\$-	\$-	\$-	Contingency			\$-	\$-	\$-
\$-	\$-	\$-	Special Payments			\$-	\$-	\$-
\$-	\$-	\$25,000	TOTAL HIRF EXPENDITURES			\$25,000	\$-	\$-
\$75,532	\$101,043	\$101,100	Reserved for Future			\$101,400	\$101,400	\$101,400
\$75,532	\$101,043	\$126,100	TOTAL HIRF REQUIREMENTS			\$126,400	\$101,400	\$101,400

FORM LB-10			SPECIAL REVENUE FUND				
Historical Data			MAINTENANCE		Columbia River Fire & Rescue		
Actual	Actual	Adopted			Budget for Next Year 2015-16		
2nd Preceding	1st Preceding	Budget this	RESOURCES AND REQUIREMENTS		Budget	Proposed By	Approved By
2012-13	2013-14	2014-15			Code	Budget Officer	Budget Comm.
			RESOURCES				
\$-	\$-	\$-	Available Cash on Hand			\$-	\$-
\$-	\$-	\$95,000	Maintenance Revenue		09-00-4080	\$110,000	\$110,000
\$-	\$-	\$95,000	TOTAL Resources Except Taxes to be Levied			\$110,000	\$110,000
\$-	\$-	\$-	Resources Required to balance budget			\$-	\$-
\$-	\$-	\$95,000	TOTAL RESOURCES			\$110,000	\$110,000
			REQUIREMENTS DESCRIPTION		Columbia River Fire & Rescue		
Actual	Actual	Adopted	PERSONAL SERVICES		Budget for Next Year 2015-16		
2nd Preceding	1st Preceding	Budget this			Budget	Proposed By	Approved By
2012-13	2013-14	2014-15			Code	Budget Officer	Budget Comm.
\$-	\$-	\$12,000	Base Wages -- Lead Mechanic (.2)		09-10-5030	\$14,278	\$14,278
\$-	\$-	\$10,000	Base Wages -- Mechanic (.2)		09-10-5035	\$12,055	\$12,055
\$-	\$-	\$1,700	FICA		09-10-5200	\$2,028	\$2,028
\$-	\$-	\$4,500	PERS		09-10-5205	\$5,267	\$5,267
\$-	\$-	\$500	Workers Compensation		09-10-5215	\$500	\$500
\$-	\$-	\$100	Life Insurance		09-10-5220	\$100	\$100
\$-	\$-	\$7,600	Medical Insurance		09-10-5225	\$9,420	\$9,420
\$-	\$-	\$100	Disability Insurance		09-10-5230	\$100	\$100
\$-	\$-	\$500	Post Employment Health Plan		09-10-5240	\$500	\$500
\$-	\$-	\$37,000	TOTAL PERSONAL SERVICES			\$44,248	\$44,248
					Columbia River Fire & Rescue		
Actual	Actual	Adopted			Budget for Next Year 2015-16		
2nd Preceding	1st Preceding	Budget this			Budget	Proposed By	Approved By
2012-13	2013-14	2014-15	MATERIALS & SERVICES		Code	Budget Officer	Budget Comm.
\$-	\$-	\$35,000	Vehicle Maintenance		09-20-6000	\$43,252	\$43,252
\$-	\$-	\$2,000	Utilities		09-20-6015	\$1,500	\$1,500
\$-	\$-	\$1,000	Administrative		09-20-6020	\$1,000	\$1,000
\$-	\$-	\$2,000	Training & Travel		09-20-6025	\$2,000	\$2,000
\$-	\$-	\$40,000	TOTAL MATERIALS & SERVICES			\$47,752	\$47,752

			DETAILED REQUIREMENTS		Columbia River Fire & Rescue		
Actual	Actual	Adopted	CONTRACT SERVICES		Budget for Next Year 2015-16		
2nd Preceding	1st Preceding	Budget this		Budget	Proposed by	Approved By	Adopted By
2012-13	2013-14	2014-15	REQUIREMENTS DESCRIPTION	Codes	Budget Officer	Budget Comm.	Board
\$-	\$-	\$8,000	Contractual Services - Shop Assistant	09-30-7021	\$8,000	\$8,000	\$8,000
\$-	\$-	\$8,000	TOTAL CONTRACT SERVICES		\$8,000	\$8,000	\$8,000
			Columbia River Fire & Rescue				
			Budget for Next Year 2015-16				
Actual	Actual	Adopted		Budget	Proposed By	Approved By	Adopted By
2nd Preceding	1st Preceding	Budget this		Code	Budget Officer	Budget Comm.	Board
2012-13	2013-14	2014-15	CAPITAL OUTLAY				
\$-	\$-	\$-	Capital Outlay - Administrative/Contractual		\$-	\$-	\$-
\$-	\$-	\$-	Capital Outlay - Building Improvements/Construction		\$-	\$-	\$-
\$-	\$-	\$-	Capital Outlay - Equipment/Dispatch		\$-	\$-	\$-
\$-	\$-	\$10,000	Capital Outlay - Tools	09-40-8025	\$10,000	\$10,000	\$10,000
\$-	\$-	\$10,000	TOTAL CAPITAL OUTLAY		\$10,000	\$10,000	\$10,000
			Columbia River Fire & Rescue				
			Budget for Next Year 2015-16				
Actual	Actual	Adopted		Budget	Proposed By	Approved By	Adopted By
2nd Preceding	1st Preceding	Budget this		Code	Budget Officer	Budget Comm.	Board
2012-13	2013-14	2014-15	MISCELLANEOUS REQUIREMENTS				
\$-	\$-	\$-			\$-	\$-	\$-
		\$-	TOTAL MISC. REQUIREMENTS		\$-	\$-	\$-
\$-	\$-	\$37,000	TOTAL Personnel Requirements		\$44,248	\$44,248	\$44,248
\$-	\$-	\$40,000	TOTAL Materials & Services		\$47,752	\$47,752	\$47,752
\$-	\$-	\$8,000	TOTAL Contract Services		\$8,000	\$8,000	\$8,000
\$-	\$-	\$10,000	TOTAL Misc. Requirements		\$10,000	\$10,000	\$10,000
\$-	\$-	\$95,000	TOTAL ALL REQUIREMENTS		\$110,000	\$110,000	\$110,000
\$-	\$-	\$-	Unappropriated Ending Fund Balance		\$-	\$-	\$-

This Fund was Adopted and Appropriated through a Supplemental Budget Process and Resolution 2006-07 #04.								
This Fund is due for a mandatory review in FY 2016.								
FORM LB-10			CAPITAL PROJECTS FUND			Columbia River Fire & Rescue		
Actual	Actual	Adopted				Budget for Next Year 2015-16		
2nd Preceding	1st Preceding	Budget this	RESOURCE AND REQUIREMENTS	Budget	Proposed By	Approved By	Adopted By	
2012-13	2013-14	2014-15	RESOURCE DESCRIPTION	Code	Budget Officer	Budget Comm.	Board	
\$-	\$-	\$-	Available Cash on Hand		\$-	\$-	\$-	
\$-	\$-	\$5,000	Interest Received	07-00-4020	\$-	\$-	\$-	
\$-	\$-	\$-	Transfer From Other Funds		\$-	\$-	\$-	
\$-	\$-	\$6,000,000	Revenue from Bond Proceeds	07-00-4180	\$-	\$-	\$-	
\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	
\$-	\$-	\$-	TOTAL RESOURCES		\$-	\$-	\$-	
			CAPITAL PROJECTS FUND			Columbia River Fire & Rescue		
Actual	Actual	Adopted				Budget for Next Year 2015-16		
2nd Preceding	1st Preceding	Budget this	REQUIREMENTS	Budget				
2012-13	2013-14	2014-15	Requirement Description	Code				
\$-	\$-	\$-	Personal Services		\$-	\$-	\$-	
\$-	\$-	\$-	Materials & Services		\$-	\$-	\$-	
\$-	\$-	\$1,205,000	Capital Outlay	07-40-8015	\$-	\$-	\$-	
\$-	\$-	\$2,800,000	Debt Service Payment	07-50-9000	\$-	\$-	\$-	
\$-	\$-	\$-			\$-	\$-	\$-	
\$-	\$-	\$4,005,000	TOTAL EXPENDITURES		\$-	\$-	\$-	
\$-	\$-	\$2,000,000	Reserved for Future		\$-	\$-	\$-	
\$-	\$-	\$6,005,000	TOTAL REQUIREMENTS		\$-	\$-	\$-	

FORM LB-10			SPECIAL REVENUE FUND				
Historical Data			GRANTS--Assistance to Fire Fighters		Columbia River Fire & Rescue		
Actual	Actual	Adopted	RESOURCES AND REQUIREMENTS		Budget for Next Year 2015-16		
2nd Preceding	1st Preceding	Budget this		Budget	Proposed By	Approved By	Adopted By
2012-13	2013-14	2014-15	RESOURCE DESCRIPTION	Codes	Budget Officer	Budget Comm.	Board
			RESOURCES				
\$-	\$-	\$-	Available Cash on Hand		\$-	\$-	\$-
\$297,100	\$452,897	\$797,153	Donations & Grants-Special Revenue	08-00-4030	\$861,669	\$861,669	\$861,669
\$297,100	\$452,897	\$797,153	TOTAL Resources Except Taxes to be Levied		\$861,669	\$861,669	\$861,669
\$-	\$-	\$-	Taxes Required to balance budget		\$-	\$-	\$-
\$297,100	\$452,897	\$797,153	TOTAL RESOURCES		\$861,669	\$861,669	\$861,669
Actual	Actual	Adopted	REQUIREMENTS DESCRIPTION		Columbia River Fire & Rescue		
			PERSONAL SERVICES		Budget for Next Year 2015-16		
2nd Preceding	1st Preceding	Budget this		Budget	Proposed By	Approved By	Adopted By
2012-13	2013-14	2014-15		Code	Budget Officer	Budget Comm.	Board
\$7,628	\$7,697	\$10,000	Base Wages -- Division Chief	08-10-5010	\$10,000	\$10,000	\$10,000
\$124,812	\$180,515	\$182,000	Base Wages -- Firefighter (3)	08-10-5025	\$201,000	\$201,000	\$201,000
\$36,562	\$49,567	\$52,000	Base Wages -- Volunteer Coordinator (1)	08-10-5045	\$54,600	\$54,600	\$54,600
\$2,193	\$2,882	\$4,800	FLSA -- Fair Labor Standards Act	08-10-5135	\$3,200	\$3,200	\$3,200
\$12,489	\$17,956	\$18,200	EMT Differentials and Recertification	08-10-5145	\$20,100	\$20,100	\$20,100
\$5,600	\$6,800	\$15,000	Length of Service	08-10-5155	\$15,000	\$15,000	\$15,000
\$14,006	\$21,712	\$19,686	FICA	08-10-5200	\$21,804	\$21,804	\$21,804
\$6,414	\$37,433	\$42,471	PERS	08-10-5205	\$30,790	\$30,790	\$30,790
\$183	\$276	\$-	Unemployment-SAFER	08-10-5210	\$250	\$250	\$250
\$5,501	\$12,951	\$13,100	Workers Compensation	08-10-5215	\$13,800	\$13,800	\$13,800
\$115	\$169	\$210	Life Insurance	08-10-5220	\$185	\$185	\$185
\$31,327	\$47,208	\$51,718	Medical Insurance	08-10-5225	\$75,524	\$75,524	\$75,524
\$511	\$834	\$872	Disability Insurance	08-10-5230	\$817	\$817	\$817
\$3,911	\$5,250	\$6,096	Post Employment Health Plan	08-10-5240	\$5,540	\$5,540	\$5,540
\$251,252	\$391,250	\$416,153	TOTAL PERSONAL SERVICES		\$452,610	\$452,610	\$452,610

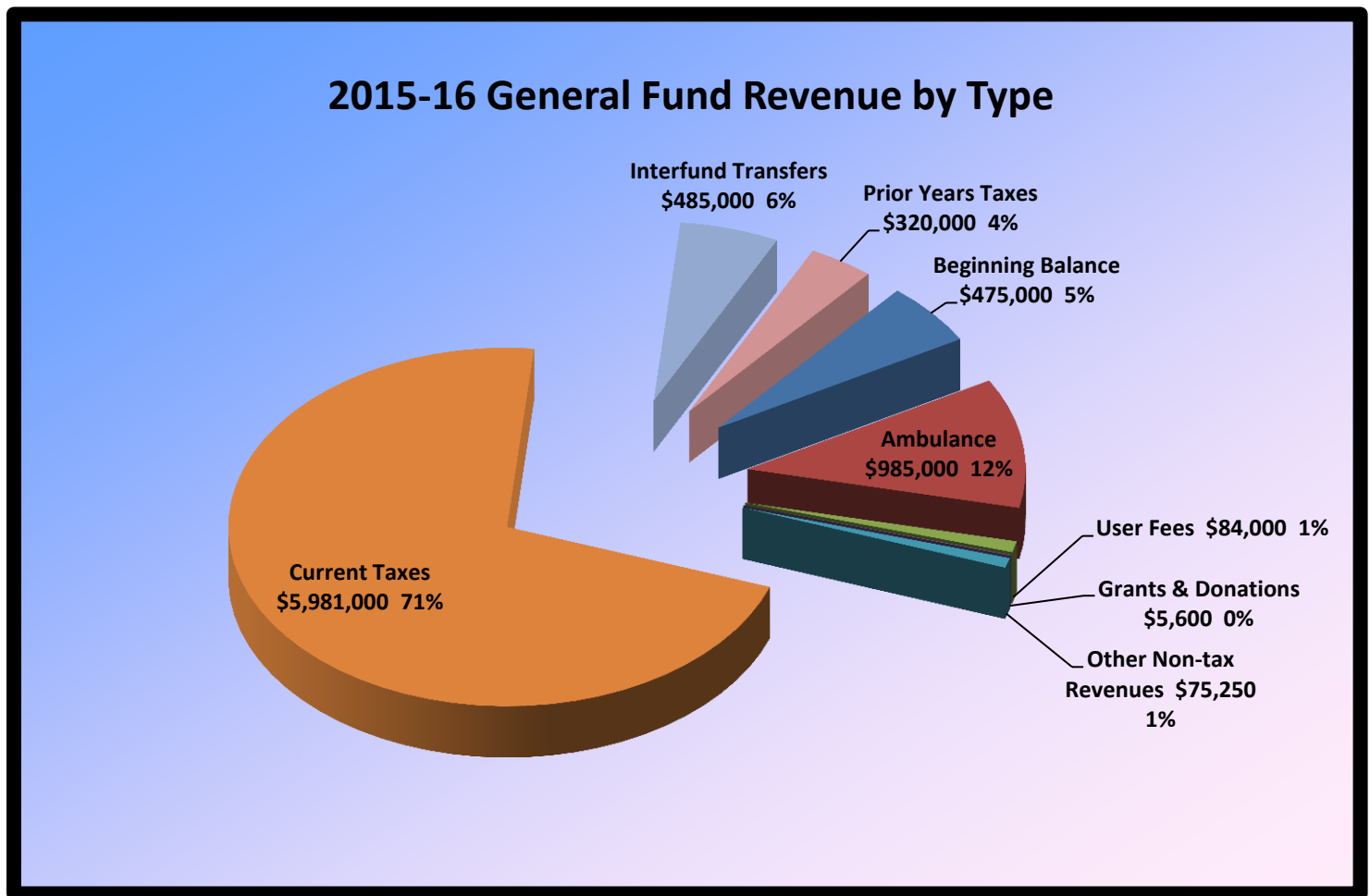
Actual	Actual	Adopted				Budget for Next Year 2015-16		
2nd Preceding	1st Preceding	Budget this			Budget	Proposed By	Approved By	Adopted By
2012-13	2013-14	2014-15	MATERIALS & SERVICES		Code	Budget Officer	Budget Comm.	Board
\$5,168	\$535	\$7,000	Administrative-SAFER		08-20-6020	\$3,000	\$3,000	\$3,000
\$1,619	\$12,236	\$10,000	Training & Travel-SAFER		08-20-6025	\$14,000	\$14,000	\$14,000
\$21,422	\$8,384	\$20,000	Uniforms & PPE-SAFER		08-20-6030	\$20,000	\$20,000	\$20,000
\$10,194	\$27,684	\$15,000	Volunteer Recruitment/Retention		08-20-6032	\$13,759	\$13,759	\$13,759
\$748	\$5,250	\$1,000	Radio Equipment		08-20-6100	\$1,000	\$1,000	\$1,000
\$39,151	\$54,089	\$53,000	TOTAL MATERIALS & SERVICES			\$51,759	\$51,759	\$51,759
			DETAILED REQUIREMENTS					
Actual	Actual	Adopted	CONTRACT SERVICES					
2nd Preceding	1st Preceding	Budget this			Budget	Proposed by	Approved By	Adopted By
2012-13	2013-14	2014-15	REQUIREMENTS DESCRIPTION		Codes	Budget Officer	Budget Comm.	Board
\$6,378	\$5,972	\$4,000	Contractual Services - Service Contracts		08-30-7010	\$4,000	\$4,000	\$4,000
\$320	\$1,586	\$4,000	Contractual Services - Office Assistant		08-30-7020	\$5,500	\$5,500	\$5,500
\$6,698	\$7,558	\$8,000	TOTAL CONTRACT SERVICES			\$9,500	\$9,500	\$9,500
Actual	Actual	Adopted						
2nd Preceding	1st Preceding	Budget this			Budget	Proposed By	Approved By	Adopted By
2012-13	2013-14	2014-15	CAPITAL OUTLAY		Code	Budget Officer	Budget Comm.	Board
\$-	\$-	\$-	Capital Outlay - Administrative/Contractual		08-40-8000	\$-	\$-	\$-
\$-	\$-	\$-	Capital Outlay - Building Improvements/Constructi		08-40-8005	\$22,800	\$22,800	\$22,800
\$-	\$-	\$320,000	Capital Outlay - Equipment/Dispatch		08-40-8010	\$325,000	\$325,000	\$325,000
\$-	\$-	\$-	Capital Outlay - Tools/Server Room		08-40-8025			
\$-	\$-	\$320,000	TOTAL CAPITAL OUTLAY			\$347,800	\$347,800	\$347,800

Actual	Actual	Adopted			Budget for Next Year 2015-16		
2nd Preceding	1st Preceding	Budget this		Budget	Proposed By	Approved By	Adopted By
2012-13	2013-14	2014-15	MISCELLANEOUS REQUIREMENTS	Code	Budget Officer	Budget Comm.	Board
		\$-	TOTAL MISC. REQUIREMENTS		\$-	\$-	\$-
\$251,252	\$391,250	\$416,153	TOTAL Personnel Requirements		\$452,610	\$452,610	\$452,610
\$39,151	\$54,089	\$53,000	TOTAL Materials & Services		\$51,759	\$51,759	\$51,759
\$6,698	\$7,558	\$8,000	TOTAL Contract Services		\$9,500	\$9,500	\$9,500
\$-	\$-	\$320,000	TOTAL Capital Outlay		\$347,800	\$347,800	\$347,800
\$-	\$-	\$-	TOTAL Misc. Requirements		\$-	\$-	\$-
\$297,101	\$452,897	\$797,153	TOTAL ALL REQUIREMENTS		\$861,669	\$861,669	\$861,669
\$-	\$-	\$-	Unappropriated Ending Fund Balance		\$-	\$-	\$-
\$297,101	\$452,897	\$797,153	TOTAL ALL REQUIREMENTS		\$861,669	\$861,669	\$861,669



General Operating Fund Revenues

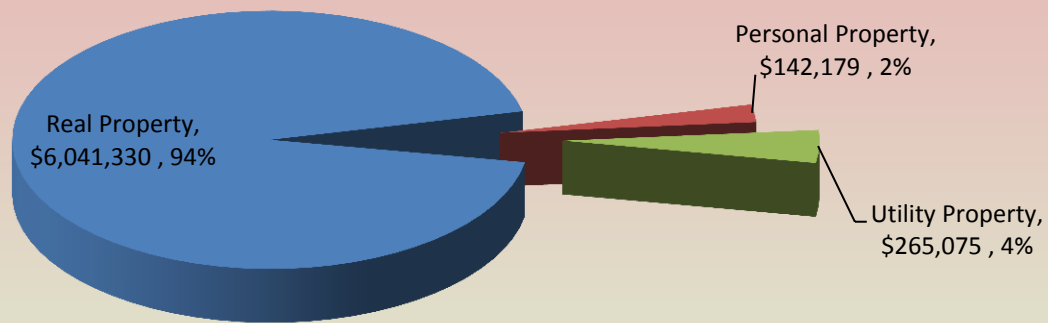
GENERAL FUND RESOURCES INTRODUCTION



Columbia River Fire & Rescue derives 25% of its General Fund revenues from non-property tax sources. The remaining 75% of the proposed 2015-16 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 \$2,151,959,713 of assessed value.

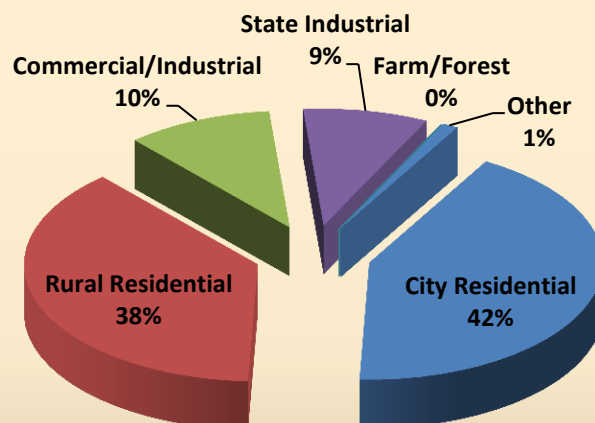
Property taxes are derived as shown on the chart at the top of the following page as follows:

- 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 County. Utility property comprises 4% of the total property tax.



Gross 2015-16 Property Tax Sources without Urban Renewal or Measure 5 Compression Deductions

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:



Total General Fund Resources are projected at \$8,410,850

FORM LB-20			GENERAL FUND				
Historical Data			RESOURCES		Columbia River Fire & Rescue		
Actual	Actual	Adopted			Budget for Next Year 2015-16		
2nd Preceding	1st Preceding	Budget		Budget	Proposed By	Approved By	Adopted
2012-13	2013-14	2014-15	RESOURCE DESCRIPTION	Codes	Budget Officer	Budget Comm.	By Board
\$421,119	\$847,535	\$370,000	Available Cash On Hand		\$475,000	\$475,000	\$475,000
\$383,346	\$350,116	\$335,000	Prior Taxes	00-00-4000	\$320,000	\$320,000	\$320,000
\$11,576	\$12,030	\$12,000	Interest Earned	00-00-4020	\$12,000	\$12,000	\$12,000
\$10,350	\$-	\$100	Donations & Grants	00-00-4030	\$100	\$100	\$100
\$1,043,432	\$1,022,812	\$985,000	Ambulance Revenue	00-00-4040	\$985,000	\$985,000	\$985,000
\$34,169	\$-	\$-	Care Car Revenue	00-00-4050	\$-	\$-	\$-
\$50,310	\$51,000	\$50,000	Fire-Med Revenue	00-00-4060	\$50,000	\$50,000	\$50,000
\$23,820	\$27,120	\$25,000	Lifeflight Revenue	00-00-4070	\$25,000	\$25,000	\$25,000
\$106,077	\$101,686	\$-	Maintenance Shop Revenue	00-00-4080	\$-	\$-	\$-
\$394	\$380	\$150	Address Sign Revenue	00-00-4100	\$500	\$500	\$500
\$-	\$-	\$500	Sale of Equipment & Property	00-00-4110	\$-	\$-	\$-
\$35,358	\$36,204	\$37,550	Royalties & Rights	00-00-4120	\$20,000	\$20,000	\$20,000
\$1,750	\$2,481	\$2,500	Training Revenue	00-00-4130	\$2,500	\$2,500	\$2,500
\$-	\$3,753	\$100	Fines & Billable Response	00-00-4140	\$-	\$-	\$-
\$4,875	\$4,920	\$500	Public Education Donations	00-00-4150	\$5,500	\$5,500	\$5,500
\$5,818	\$5,819	\$6,000	Fire Service Agreements	00-00-4160	\$6,000	\$6,000	\$6,000
\$-	\$45,092	\$500	Conflagration Revenue	00-00-4170	\$750	\$750	\$750
\$-	\$-	\$-	Lease Proceeds	00-00-4180	\$-	\$-	\$-
\$(1,988)	\$-	\$-	Insurance Refund	00-00-4190	\$-	\$-	\$-
\$(57,098)	\$15,297	\$30,000	Miscellaneous Revenue	00-00-4200	\$500	\$500	\$500
\$-	\$37,180	\$40,500	3rd Party Contract Billing	00-00-4205	\$42,000	\$42,000	\$42,000
\$-	\$68,650	\$215,000	Transfers In	00-00-4999			
			Real Property Apparatus		\$385,000	\$-	0
			Sick Leave/Retirement		\$75,000	\$-	0
			Health Insurance Reserve Fund		\$25,000	\$-	0
\$2,073,309	\$2,632,075	\$2,110,400	Total revenues except levied taxes		\$2,429,850	\$1,944,850	\$1,944,850
		\$5,854,000	Taxes needed to balance budget	00-00-4010	\$5,981,000	\$5,981,000	\$5,981,000
\$5,529,164	\$5,738,901		Taxes collected in year levied				
\$7,602,473	\$8,370,976	\$7,964,400			\$8,410,850	\$7,925,850	\$7,925,850



General Operating Fund Expenditures

Personal Services

Introduction to Personal Services

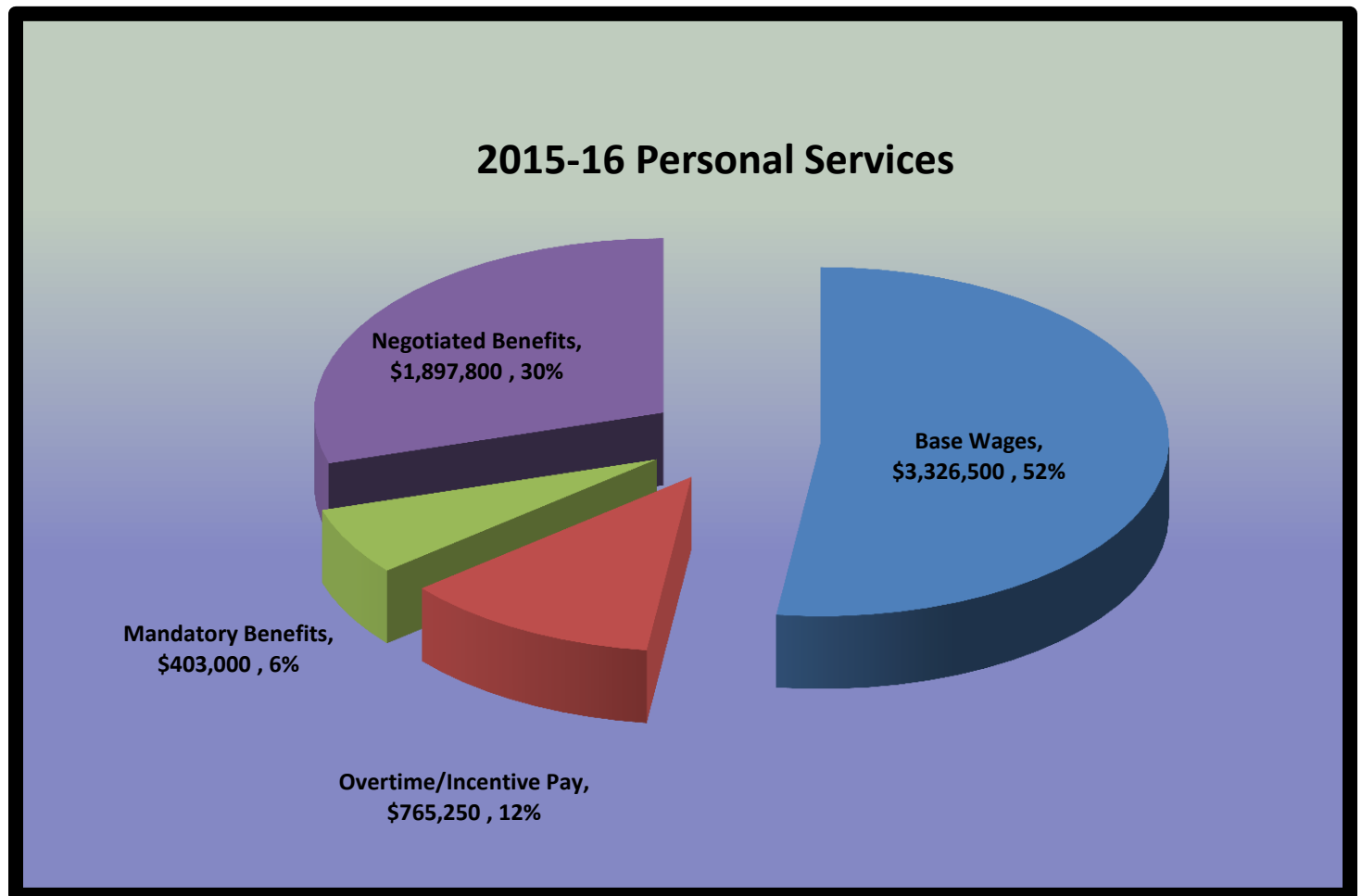
Personal Services consists of base wages shown as line items ending with 00-10-50xx. Wages are established by labor contract for the personnel covered by the labor agreement, and by the District's job descriptions and salary ranges for non-bargaining personnel.

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 obligations.

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 by law are items included in the labor contract such as medical insurance, PERS and post-employment health contributions. Medical insurance has been adjusted by 4% for next year as provided by the District's agent of record.



FORM LB-31			GENERAL FUND				
Historical Data			REQUIREMENTS		Columbia River Fire & Rescue		
Actual	Actual	Adopted			Budget for Next Year 2015-16		
2nd Preceding	1st Preceding	Budget this	DETAILED REQUIREMENTS	Budget	Proposed By	Approved By	Adopted By
2012-13	2013-14	2014-15	PERSONAL SERVICES	Codes	Budget Officer	Budget Comm.	Board
\$109,470	\$111,761	\$114,050	Base Wages - Fire Chief (1)	00-10-5000	\$186,000	\$117,000	\$117,000
\$208,215	\$214,228	\$212,750	Base Wages - Division Chief (2)	00-10-5010	\$220,000	\$220,000	\$220,000
\$260,145	\$265,517	\$266,000	Base Wages - Captain (3)	00-10-5015	\$274,000	\$274,000	\$274,000
\$469,737	\$479,437	\$530,000	Base Wages - Lieutenant (6)	00-10-5020	\$561,000	\$495,000	\$495,000
\$1,732,265	\$1,630,631	\$1,860,000	Base Wages - Firefighter (24)	00-10-5025	\$1,785,500	\$1,785,500	\$1,785,500
\$-	\$40,059	\$20,000	Base Wages - Part Time Firefighter	00-10-5026	\$20,000	\$20,000	\$20,000
\$67,505	\$68,596	\$58,100	Base Wages - Lead Mechanic (.8)	00-10-5030	\$57,500	\$57,500	\$57,500
\$56,992	\$57,914	\$49,100	Base Wages - Mechanic (.8)	00-10-5035	\$48,500	\$48,500	\$48,500
\$66,429	\$77,125	\$88,000	Base Wages - Finance Director (1)	00-10-5040	\$93,000	\$93,000	\$93,000
\$45,761	\$44,235	\$45,100	Base Wages- EMS Billing Specialist (1)	00-10-5045	\$48,500	\$48,500	\$48,500
\$-	\$28,537	\$28,700	Base Wages- Finance/Billing Assist (1)	00-10-5046	\$32,500	\$32,500	\$32,500
\$15,865	\$0	\$-	Base Wages - Care Car Driver (0)	00-10-5050	\$-	\$-	\$-
\$5,523	\$4,774	\$12,000	Overtime - Emergency Response	00-10-5100	\$10,000	\$10,000	\$10,000
\$173,406	\$202,161	\$175,000	Overtime - Sick Leave Coverage	00-10-5105	\$175,000	\$175,000	\$175,000
\$95,509	\$68,907	\$50,000	Overtime - Vacant Position	00-10-5110	\$240,000	\$240,000	\$240,000
\$5,005	\$3,356	\$5,000	Overtime - Administrative	00-10-5115	\$5,000	\$5,000	\$5,000
\$4,340	\$14,646	\$7,500	Overtime - Training & Meetings	00-10-5120	\$7,500	\$7,500	\$7,500
\$0	\$-	\$1,000	Overtime - Fire Prevention	00-10-5125	\$-	\$-	\$-
\$9,830	\$11,969	\$14,000	Acting Lieutenant	00-10-5130	\$15,000	\$15,000	\$15,000
\$28,367	\$22,948	\$31,000	FLSA	00-10-5135	\$40,000	\$40,000	\$40,000
\$10,508	\$9,428	\$12,000	Longevity	00-10-5140	\$11,000	\$11,000	\$11,000
\$237,364	\$226,243	\$255,000	EMT Differentials & Recertification	00-10-5145	\$261,750	\$261,750	\$261,750
\$10,000	\$10,000	\$10,000	Volunteer Reimbursement	00-10-5150	\$10,000	\$10,000	\$10,000
\$10,000	\$10,300	\$10,300	Length of Service	00-10-5155	\$10,300	\$10,300	\$10,300
\$0	\$24,266	\$1,000	Conflagration	00-10-5160	\$1,000	\$1,000	\$1,000
\$273,481	\$270,254	\$295,500	FICA	00-10-5200	\$317,000	\$317,000	\$317,000
\$652,067	\$612,866	\$695,500	PERS	00-10-5205	\$741,000	\$741,000	\$741,000
\$3,447	\$3,534	\$5,000	Unemployment	00-10-5210	\$5,000	\$5,000	\$5,000
\$73,075	\$67,085	\$85,000	Workers Compensation	00-10-5215	\$81,000	\$81,000	\$81,000
\$3,732	\$4,059	\$5,000	Life Insurance	00-10-5220	\$6,000	\$6,000	\$6,000
\$808,695	\$912,060	\$1,000,000	Medical Insurance	00-10-5225	\$1,043,000	\$1,043,000	\$1,043,000
\$10,872	\$10,908	\$13,000	Disability Insurance	00-10-5230	\$14,000	\$14,000	\$14,000
\$4,727	\$4,335	\$6,000	Employee Asst Program	00-10-5235	\$6,000	\$6,000	\$6,000
\$57,899	\$57,681	\$69,000	PEHP	00-10-5240	\$62,000	\$62,000	\$62,000
\$1,274	\$1,384	\$2,000	Directors Reimbursement	00-10-5300	\$2,000	\$2,000	\$2,000
\$1,234	\$4,433	\$2,500	Retirement/Recognition	00-10-5350	\$2,500	\$2,500	\$2,500
			Sickleave/Retirement Payout	00-10-5400		\$60,000	\$60,000
\$5,512,741	\$5,575,637	\$6,034,100	TOTAL PS REQUIREMENTS		\$6,392,550	\$6,317,550	\$6,317,550
\$-	\$-	\$-	Unappropriated Ending Fund Balance		\$-	\$-	\$-
\$5,512,741	\$5,575,637	\$6,034,100	TOTAL PS REQUIREMENTS		\$6,392,550	\$6,317,550	\$6,317,550



General Operating Fund Expenditures

Materials & Services

INTRODUCTION TO MATERIALS AND SERVICES

The Materials and Services portion of the Budget provides 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 the District's apparatus and major equipment. A major portion of this line item includes the gasoline and diesel fuels used by District vehicles. Expenses for outside work are tracked in the District's Maintenance Fund (09).

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. It also includes funds for replacement, upgrades or maintenance of small equipment within District buildings. 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, subscriptions and dues, postage, printing, background investigations and computer parts required for maintenance.

UTILITIES:

This account covers the utility costs for all District facilities. The District is expecting a 3% increase over our current costs (currently coming in below budget) for the coming fiscal year.

RADIO EQUIPMENT:

Ongoing maintenance and replacement or upgrade of radio equipment.

TRAINING & TRAVEL:

This account covers the different categories of training and travel costs associated with training that all employees received. It includes subscription service costs to computerized training modules, supplies for LBTC and other type of training provided by the District.

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 maintain or upgrade fitness equipment.

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 and include outreach materials for students.

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. Grant funds are being requested to help bolster this part of the District operations.

CONFLAGRATIONS:

These funds are allocated to cover the cost associated with the State Conflagration response and are also 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.

INTRODUCTION TO 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:

Outside cleaning service has been terminated at all sites.

DISTRICT PHYSICIAN ADVISOR:

The State of Oregon 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:

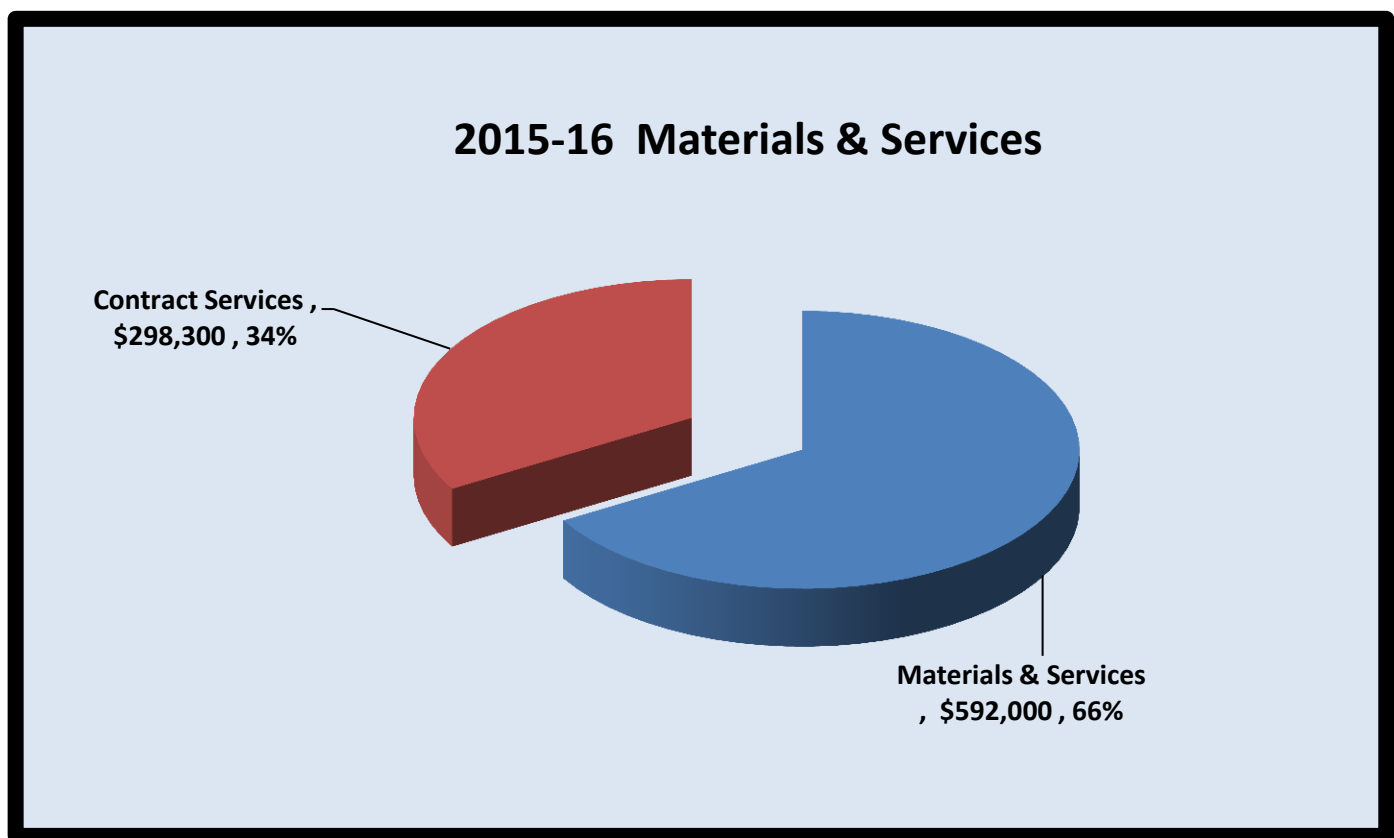
This position evolved to Finance/Billing Assistant and is paid from personal services due to a third party contract with Clatskanie Rural Fire.

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. A portion of this position is also supported by the Maintenance Fund and adjusted to reflect actual time worked on internal or external projects.

PPE CARE:

This line item historically covered the cost of cleaning and repairing firefighter turnout gear. These expenses are minimal and now tracked in the PPE/Uniform line item.



FORM LB-31			GENERAL FUND				
Historical Data			REQUIREMENTS		Columbia River Fire & Rescue		
Actual	Actual	Adopted			Budget for Next Year 2015-16		
2nd Preceding	1st Preceding	Budget this	DETAILED REQUIREMENTS	Budget	Proposed By	Approved By	Adopted
2012-13	2013-14	2014-15	MATERIALS & SERVICES	Codes	Budget Officer	Budget Comm.	By Board
\$157,508	\$155,969	\$135,000	Vehicle Maintenance	00-20-6000	\$155,000	\$155,000	\$155,000
\$33,407	\$28,147	\$35,000	Station Maintenance	00-20-6010	\$35,000	\$35,000	\$35,000
\$96,260	\$94,977	\$108,000	Utilities	00-20-6015	\$106,000	\$106,000	\$106,000
\$36,862	\$55,428	\$50,000	Administrative	00-20-6020	\$50,000	\$50,000	\$50,000
\$31,082	\$9,264	\$18,000	Training & Travel	00-20-6025	\$18,000	\$18,000	\$18,000
\$-	\$271	\$5,000	Promotional Training & Travel	00-20-6026	\$5,000	\$5,000	\$5,000
\$40,006	\$54,413	\$50,000	Uniforms & PPE	00-20-6030	\$50,000	\$50,000	\$50,000
\$2,219	\$3,892	\$7,500	Volunteer Recruitment/Retention	00-20-6032	\$7,500	\$7,500	\$7,500
\$4,943	\$5,908	\$6,200	Interest/Bank Charges	00-20-6035	\$6,400	\$6,400	\$6,400
\$-	\$503	\$500	Physical Fitness	00-20-6040	\$500	\$500	\$500
\$10,414	\$9,661	\$15,000	Firefighting Equipment	00-20-6045	\$15,000	\$15,000	\$15,000
\$55,098	\$66,208	\$75,000	Medical Supplies	00-20-6050	\$75,000	\$75,000	\$75,000
\$2,209	\$947	\$7,500	Radio Equipment	00-20-6100	\$7,500	\$7,500	\$7,500
\$20,216	\$13,129	\$25,000	Breathing Apparatus	00-20-6105	\$25,000	\$25,000	\$25,000
\$-	\$1,046	\$500	District Mapping/Address Signs	00-20-6115	\$500	\$500	\$500
\$382	\$13	\$500	Fire Investigations	00-20-6205	\$500	\$500	\$500
\$9,584	\$9,504	\$10,000	Public Education	00-20-6210	\$10,000	\$10,000	\$10,000
\$23,940	\$27,120	\$25,000	Life Flight Memberships	00-20-6215	\$25,000	\$25,000	\$25,000
\$-	\$156	\$100	Conflagration	00-20-6300	\$100	\$100	\$100
\$545	\$(4,342)	\$-	Miscellaneous Expenses	00-20-6900	\$-	\$-	\$-
\$524,675	\$532,214	\$573,800	TOTAL MS REQUIREMENTS		\$592,000	\$592,000	\$592,000
		\$-	Unappropriated Ending Fund Balance		\$-	\$-	\$-
\$524,675	\$532,214	\$573,800	TOTAL MS REQUIREMENTS		\$592,000	\$592,000	\$592,000

FORM LB-20			GENERAL FUND				
Historical Data			REQUIREMENTS		Columbia River Fire & Rescue		
Actual	Actual	Adopted			Budget for Next Year 2015-16		
2nd Preceding	1st Preceding	Budget this	DETAILED REQUIREMENTS	Budget	Proposed By	Approved By	Adopted
2012-13	2013-14	2014-15	CONTRACTUAL SERVICES	Codes	Budget Officer	Budget Comm.	By Board
\$12,860	\$9,955	\$16,000	Contractual Services - Audit	00-30-7000	\$18,000	\$18,000	\$18,000
\$7,823	\$27,285	\$30,000	Contractual Services - Legal	00-30-7005	\$30,000	\$30,000	\$30,000
\$82,068	\$101,520	\$105,000	Contractual Services - Service Contracts	00-30-7010	\$105,000	\$105,000	\$105,000
\$53,386	\$50,988	\$55,000	Contractual Services - I.T. Service	00-30-7015	\$35,000	\$35,000	\$35,000
\$20,056	\$-	\$-	Contractual Services - Office Assistant	00-30-7020	\$-	\$-	\$-
\$-	\$16,585	\$18,500	Contractual Services - Shop Maintenance	00-30-7021	\$20,000	\$20,000	\$20,000
\$890	\$-	\$-	Contractual Services - Janitorial Services	00-30-7025	\$-	\$-	\$-
\$18,824	\$18,824	\$19,000	Contractual Services - District Physician Advisor	00-30-7030	\$19,000	\$19,000	\$19,000
\$6,175	\$6,440	\$8,000	Contractual Service - Hose & Ladder Testing	00-30-7035	\$8,000	\$8,000	\$8,000
\$-	\$-	\$500	Contractual Services - PPE Care	00-30-7040	\$-	\$-	\$-
\$1,300	\$1,200	\$1,300	Contractual Services - Property Lease	00-30-7045	\$1,300	\$1,300	\$1,300
\$52,987	\$49,536	\$65,000	Contractual Services - Liability Insurance	00-30-7050	\$60,000	\$60,000	\$60,000
\$710	\$610	\$1,000	Contractual Services - Legal Notices	00-30-7055	\$1,000	\$1,000	\$1,000
\$3,328	\$487	\$1,000	Contractual Services - Civil Service	00-30-7060	\$1,000	\$1,000	\$1,000
\$-	\$-	\$-	Fire Med Services	00-30-7100	\$-	\$-	\$-
\$260,407	\$283,430	\$320,300	TOTAL CS REQUIREMENTS		\$298,300	\$298,300	\$298,300
\$-	\$-	\$-	Unappropriated Ending Balance		\$-	\$-	\$-
\$260,407	\$283,430	\$320,300	TOTAL CS REQUIREMENTS		\$298,300	\$298,300	\$298,300



General Operating Fund Expenditures

Capital Outlay

CAPITAL OUTLAY

Our general fund revenue typically provides funding to update and replace the District's equipment and apparatus and other fixed assets. For the coming year, the District is planning to purchase a fire engine and re-engine an ambulance.

ADMINISTRATIVE:

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

EQUIPMENT:

None planned this year.

APPARATUS:

The District is making plans to purchase an engine this year and re-engine an ambulance.

BREATHING APPARATUS:

No request is being made this year.

BUILDING IMPROVEMENTS:

This account covers repairs and improvements for each of our facilities that are considered outside "normal" maintenance.

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-20			GENERAL FUND				
Historical Data			REQUIREMENTS		Columbia River Fire & Rescue		
Actual	Actual	Adopted			Budget for Next Year 2015-16		
2nd Preceding	1st Preceding	Budget this	DETAILED REQUIREMENTS	Budget	Proposed By	Approved By	Adopted
2012-13	2013-14	2014-15	CAPITAL OUTLAY	Codes	Budget Officer	Budget Comm.	By Board
\$28,128	\$-	\$ -	Capital Outlay - Administrative	00-40-8000	\$-	\$-	\$ -
\$7,300	\$-	\$10,000	Capital Outlay - Building Improvements	00-40-8005	\$-	\$-	\$-
\$11,349	\$44,300	\$21,400	Capital Outlay - Equipment	00-40-8010	\$-	\$-	\$-
\$-	\$-	\$100,000	Capital Outlay - Apparatus	00-40-8015	\$385,000	\$-	\$-
\$-	\$-	\$-	Capital Outlay - Breathing Apparatus	00-40-8020	\$-	\$-	\$-
\$-	\$-	\$-	Capital Outlay - Tools	00-40-8025	\$-	\$-	\$-
\$46,777	\$44,300	\$131,400	TOTAL CO REQUIREMENTS		\$385,000	\$-	\$-
\$-	\$ -	\$-	Unappropriated Ending Fund Balance		\$-	\$-	\$-
\$46,777	\$44,300	\$131,400	TOTAL CO REQUIREMENTS		\$385,000	\$-	\$-



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 less than 3% of the General Fund total budget.

TRANSFERS TO OTHER FUNDS:

For the past few years, the District has been 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:

This transfer is made to zero-out the TANS fund and pay the interest due at fiscal year-end. No transfer is being proposed this year.

DEBT SERVICE:

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

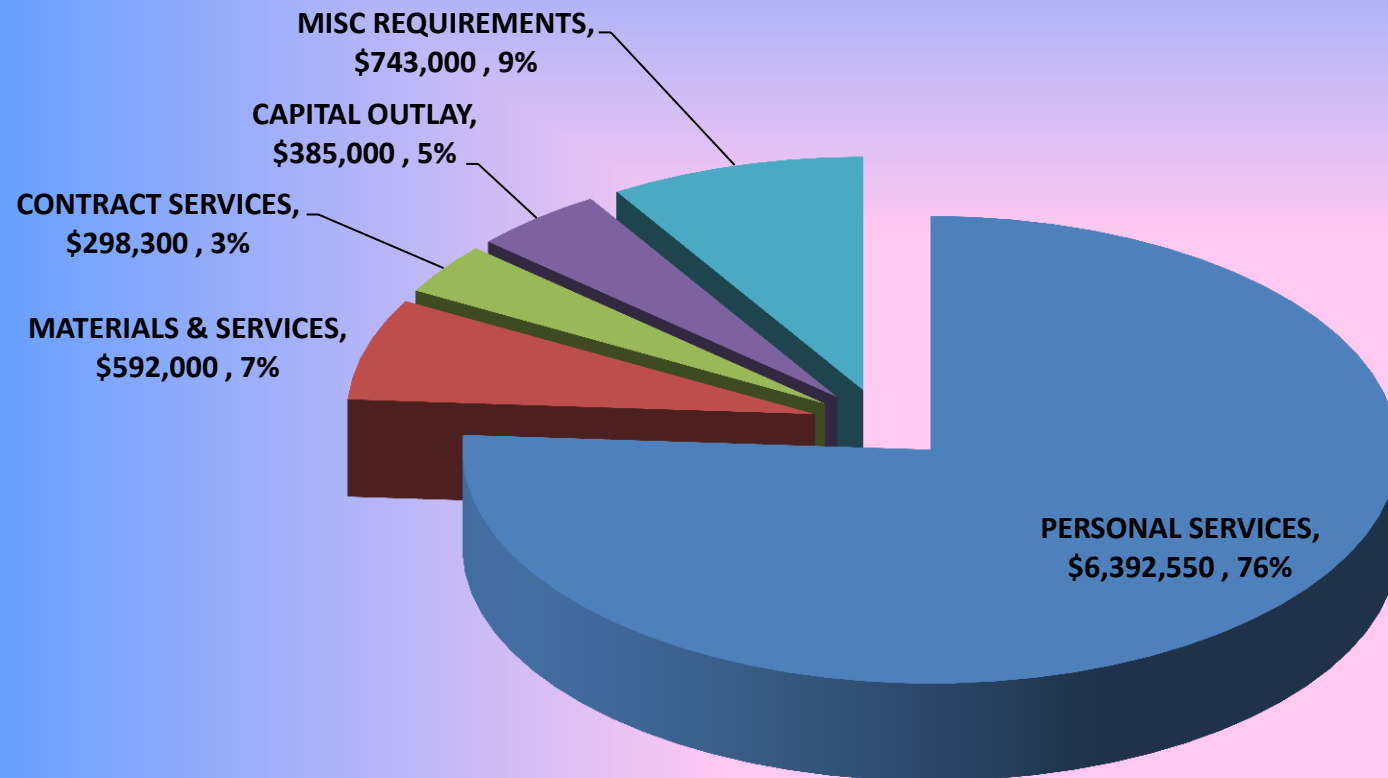
GENERAL FUND SUMMARY:

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

FORM LB-31			GENERAL FUND		Columbia River Fire & Rescue		
Historical Data			REQUIREMENTS		Budget for Next Year 2015-16		
Actual	Actual	Adopted			Proposed By	Approved By	Adopted By
2nd Preceding	1st Preceding	Budget this	DETAILED REQUIREMENTS	Budget	Budget Officer	Budget Comm.	Board
2012-13	2013-14	2014-15	MISCELLANOUS REQUIREMENTS	Codes			
\$390,050	\$312,368	\$320,000	Debt Service Principal	00-50-9000	\$318,000	\$318,000	\$318,000
\$-	\$-	\$279,300	Contingency Funds	00-50-9500	\$250,000	\$250,000	\$250,000
\$175,000	\$174,000		Transfer Out:				
		\$50,000	Sick Leave/Retirement Reserve	00-50-9999	\$50,000	\$50,000	\$50,000
		\$-	Tax Anticipation Notes	00-50-9999	\$-	\$-	\$-
		\$230,500	Real Property/Apparatus Reserve	00-50-9999	\$100,000	\$100,000	\$100,000
		\$25,000	Health Insurance Reserve	00-50-9999	\$25,000	\$-	\$-
\$565,050	\$486,368	\$904,800	TOTAL GF MISC REQUIREMENTS		\$743,000	\$718,000	\$718,000
			Unappropriated Ending Fund Balance		\$-	\$-	\$-
\$565,050	\$486,368	\$904,800	TOTAL ALL GF MISC REQUIREMENTS		\$743,000	\$718,000	\$718,000

Historical Data			GENERAL FUND REQUIREMENT		Columbia River Fire & Rescue		
Actual	Actual	Adopted	SUMMARY		Budget for Next Year 2015-16		
2nd Preceding	1st Preceding	Budget this			Proposed By	Approved By	Adopted By
2012-13	2013-14	2014-15			Budget Officer	Budget Comm.	Board
\$5,512,741	\$5,575,637	\$6,034,100	PERSONAL SERVICES		\$6,392,550	\$6,317,550	\$6,317,550
\$524,675	\$532,214	\$573,800	MATERIALS & SERVICES		\$592,000	\$592,000	\$592,000
\$260,407	\$283,430	\$320,300	CONTRACT SERVICES		\$298,300	\$298,300	\$298,300
\$46,777	\$44,300	\$131,400	CAPITAL OUTLAY		\$385,000	\$-	\$-
\$565,050	\$486,368	\$904,800	MISC REQUIREMENTS		\$743,000	\$718,000	\$718,000
\$6,909,650	\$6,921,949	\$7,964,400	TOTAL GF REQUIREMENTS		\$8,410,850	\$7,925,850	\$7,925,850
\$7,602,473	\$8,370,976	\$7,964,400	TOTAL GF RESOURCES		\$8,410,850	\$7,925,850	\$7,925,850
			TOTAL GF ENDING BALANCE		\$-	\$-	\$-

**Total General Fund Requirements
Proposed Budget
FY 2015-16**



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 -	Twelve-month period beginning July 1, and ending June 30.
FUND -	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

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 -	Funds earned 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 used to increase a tax levy.
TAX ANTICIPATION NOTES (TAN'S) -	Method of short-term 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.

[illegible]