

MARION COUNTY FIRE DISTRICT #1  
FOUR CORNERS STATION



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# Marion County Fire District No. 1

PROPOSED ANNUAL BUDGET  
FISCAL YEAR 2024

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# BUDGET AWARD



**Marion County Fire District No. 1  
Received the Government Finance  
Officers  
Association (GFOA) Distinguished  
Budget  
Presentation Award for FY 2023.  
The District has received  
the award for 4 years  
FY 2019  
FY 2020  
FY 2021  
FY 2022**

## BUDGET AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award to Marion County Fire District No. 1, Salem, Oregon for its annual budget for the fiscal year beginning July 1, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication medium. The award is valid for a period of one year only. We believe the FY 2024 budget continues to conform to the program requirements, and therefore will be submitting it to GFOA to determine its eligibility for another award in FY 2024.

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# INTRODUCTION OF MEMBERS

## BOARD OF DIRECTORS

	<u>Term Expires</u>
Mike Welter – President	06/30/2025
Sue Curths – Vice President	06/30/2023
Jeff Hart – Secretary/Treasurer	06/30/2025
Mike Bauer – Director	06/30/2023
Open Position #5	06/30/2025

## BUDGET COMMITTEE

	<u>Term Expires</u>
Julio Quevedo – Position #1	12/31/2024
Tom Marks – Position #2	12/31/2026
Kevin Davidson – Position #3	12/31/2023
Vacant – Position #4	12/31/2026
Steve Howton – Position #5	12/31/2024

## FIRE DISTRICT BUDGET STAFF

Kyle McMann – Fire Chief  
Ron Lee- Deputy Fire Chief  
Renee Gilbert – Financial Analyst  
Paula Smith – Division Chief/Fire Marshal  
Mark Bjorklund – HR Analyst/Battalion Chief  
Kris Boyer – Battalion Chief  
Mike Berger – Battalion Chief

# MISSION AND VISION

## Mission Statement

*(Our purpose for existing)*

To make a positive difference in our community. We accomplish our mission through:

1. Rapid Response
2. Taking Appropriate Action
3. Producing a Beneficial Result

## Vision Statement

*(What we constantly strive to be)*

To be an organization which is known and trusted by our community, respected by our peers and united in the accomplishment of our mission.

## The Five Basic Rules

*(Within our organization, there are Five Basic Rules, which every member is expected to know and consistently practice)*

Rule No. 1: Do What is Right.

Rule No. 2: Do Your Best.

Rule No. 3: Treat Others with Dignity, Understanding and Respect.

Rule No. 4: Leave the Situation Better than the Way You Found It. Rule No.

5: Help Other Members to be Successful.





# FIRE DISTRICT OVERVIEW

## MARION COUNTY FIRE DISTRICT NO. 1

Marion County Fire District No. 1 (District) operates as a Special Service District under Oregon Revised Statute Chapter 478, not connected to any City or County Government and is managed by a five-member Board of Directors, comprised of residents of the District. The Board hires the Fire Chief to manage the day-to-day operations of the District.

The District started as a single volunteer station (Four Corners Fire Department) in 1939. That volunteer station merged with the Brooks Rural Fire District in 1968, creating Marion County Fire District No.1. Since that time, it has grown to include stations at Four Corners, Middle Grove, Pratum, Macleay, Brooks, Clear Lake, Labish Center, and the Chemeketa College.

Currently, the District has 66 full-time and 1 part-time employee, and 53 volunteers as of June 30, 2023. The District's Organizational Chart is noted on page 6. Fire, Rescue, and Emergency Medical Services are provided from 7 of the District's 8 stations.

Four Corners, Station #1



Middle Grove, Station #2



Pratum, Station #3



Macleay, Station #4



Brooks, Station #5



Clear Lake, Station #6



Labish Center, Station #7



Chemeketa, Station #8

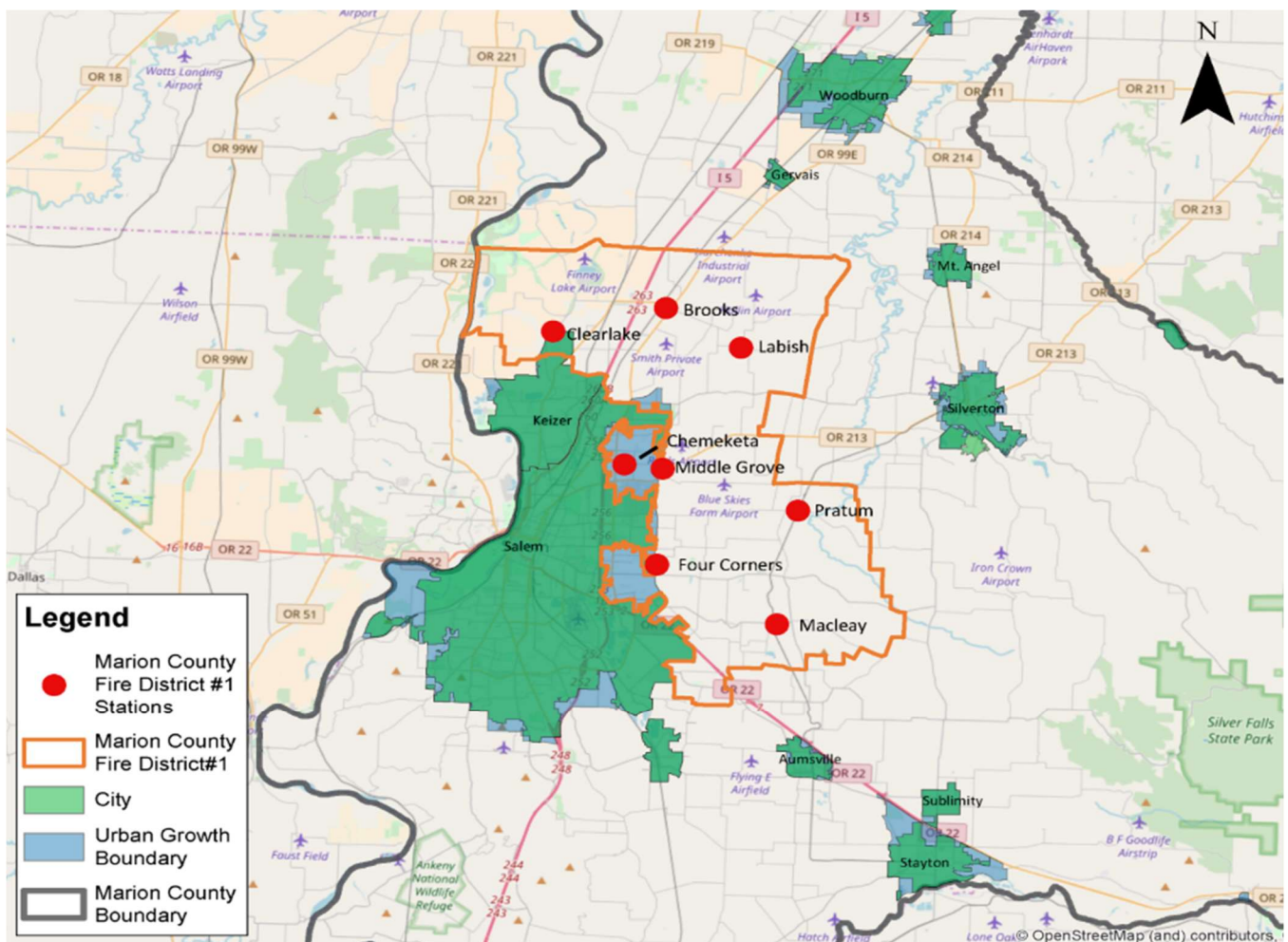


# FIRE DISTRICT OVERVIEW

## POPULATION/SERVICE AREA

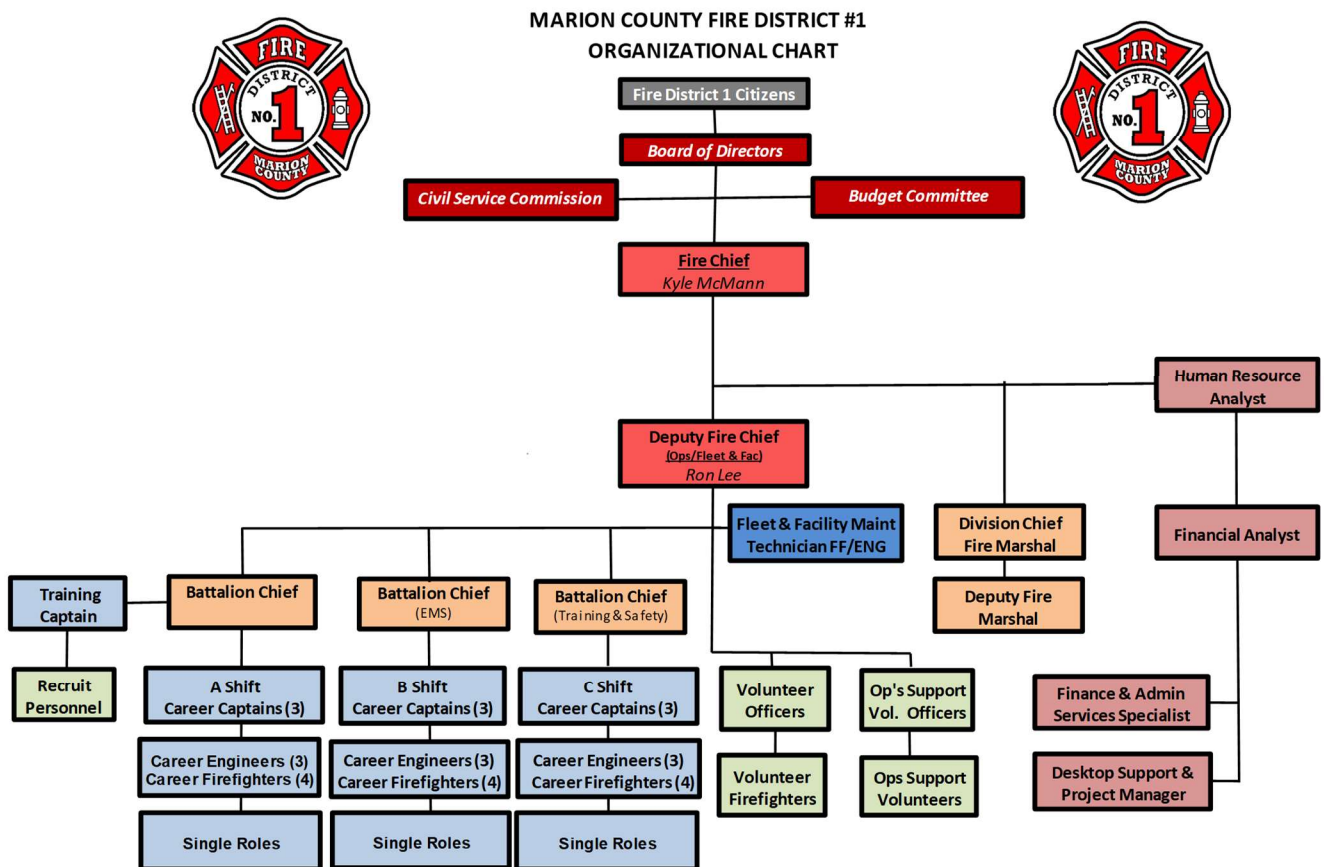
In 2022 Marion County's entire population grew by roughly 6,116 to a total of 352,036 residents. The District serves a population of approximately 58,000 of those residents in an 88 square mile service area. The District serves the communities of Four Corners, Middle Grove, Pratum, Macleay, Brooks, Clear Lake, Labish Center and Chemeketa.

The District's population is expected to continue growing at a steady rate and our staff will continue to provide excellent service to our communities while proactively working with surrounding jurisdictions to ensure that response times and service remain high, regardless of the city boundaries.



# FIRE DISTRICT OVERVIEW

## ORGANIZATIONAL CHART



(AS OF JUNE 2023)

## MULTI-SERVICE DISTRICT

Marion County Fire District No. 1 provides numerous services and programs within the community; these include:

- Fire Suppression
- Emergency Medical Services/Advanced Life Support Ambulance Transport
- Rescue/Extrication
- Fire Prevention/Community Risk Reduction
- Public Fire Safety Education
- Community Outreach



# FIRE DISTRICT OVERVIEW

## TOP 10 TAXPAYERS

2022 - 2023 Measure 5 Taxable Value: \$7,365,791,024

2022 – 2023 Measure 5 Assessed Value: \$3,784,740,599

Source: Marion County Assessor's Office

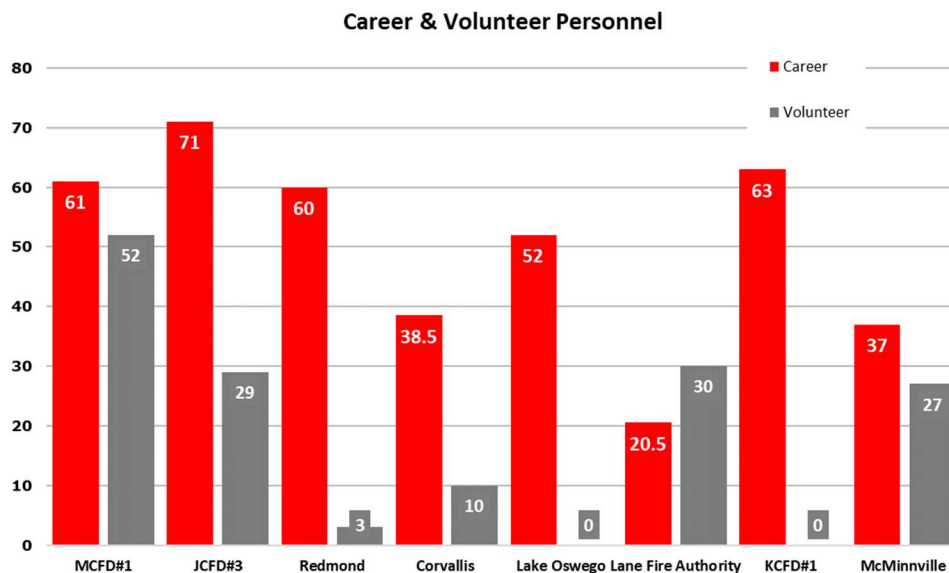
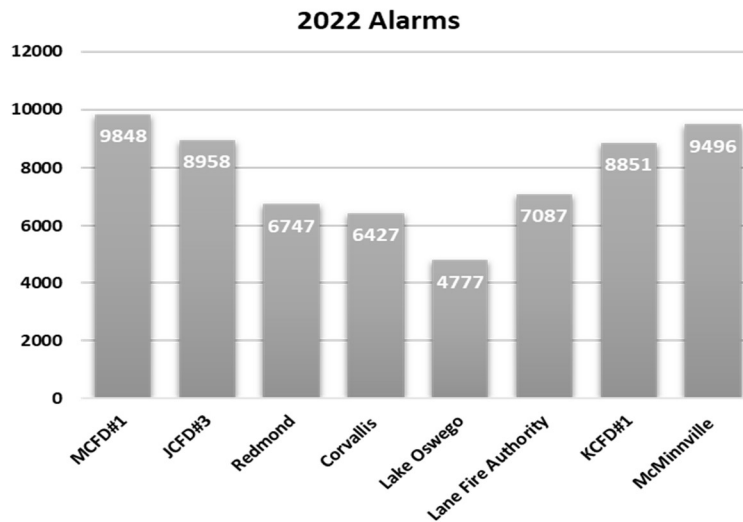
2022-2023 Top 10 Taxpayers	M50 Assessed Value	Total Tax
Portland General Electric Co	\$77,703,000	\$1,066,245
PNW Veg Co LLC	\$38,125,691	\$435,041
Meadowlawn Properties	\$22,920,620	\$391,557
Covanta Marion Inc	\$28,503,870	\$312,519
Comcast Corporation	\$21,215,000	\$307,028
Northwest Natural Gas Co	\$18,744,000	\$265,257
Wells-Brown LLC	\$14,468,000	\$251,291
Shea-One LLC	\$12,407,220	\$188,918
Marion Investment Group LLC	\$15,468,130	\$186,973
Willamette Estates-II LLC	\$10,421,240	\$179,421



# FIRE DISTRICT OVERVIEW

## AGENCY COMPARISON

Seven similar fire agencies are used for comparison to the Fire District: Jackson County Fire District #3, Redmond Fire & Rescue, Corvallis Fire, Lake Oswego Fire, Klamath County Fire District No. 1, Lane Fire Authority and McMinnville Fire.





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# BUDGET MESSAGE

Dear Budget Committee Members and Citizens:

I am pleased to present to you the Fiscal Year (FY) 2024 proposed budget for Marion County Fire District No. 1 (District). The budget has been prepared for your review and consideration consistent with the District's vision, mission, and five basic rules along with the core tenants of our Strategic Goals.

In addition, it is prepared in compliance with Oregon Budget Law and generally accepted accounting principles (GAAP). This budget is intended to serve as a financial plan, policy document, communications device, and operations guide while being fiscally responsible with revenues we receive and providing the best services that align with our mission, vision and value statements. The FY 2024 Proposed Budget utilizes the best data analysis projections available and conservative, realistic financial modeling.

The mission of the District is to be an organization, which is known and trusted by our community, respected by our peers, and united in the accomplishment of our mission. The vision for the District is to make a positive difference in our community. We accomplish this through (1) Rapid Response (2) Take Appropriate Action and (3) Producing a Beneficial Result. Within our organization there are Five Basic Rules, which every member is required to know and consistently practice:

- Do What is Right
- Do Your Best
- Treat Others with Dignity, Understanding and Respect
- Leave the Situation Better than the Way you Found it
- Help Other Members to be Successful

This budget supports the Issues and Goals identified in our [2018-2023 Strategic Plan](#). The District is currently in development of a revision to the Goals and Objectives of the Plan which will result in a new five-year strategic plan that will continue to keep the organization focused on our survivability, drive future budget developments and strategic processes.

The Strategic Plan identifies five strategic goals that are designed to focus the efforts of the organization on achieving the vision.

1. Optimize training opportunities for career & volunteer personnel
2. Improve and maintain internal & external communications and engagements
3. Plan for staffing deployment, recruitment, retention and succession
4. Develop and strengthen collaborative strategic partnerships.
5. Ensure sustainability and survivability of service delivery by efficient use of finances

The five goals have several objectives, which define what needs to be accomplished in order to meet that goal and achieve our desired outcomes. The objectives are measured by a series of performance measures that have completion due dates identified. The District Steering Committee reviews the outcomes of the tasks, objectives, and goals and reports on those outcomes to the organization. A quarterly and annual performance report is presented to the Board of Directors. The Strategic Plan is a dynamic working document that ensures the members of our District and those in the communities we serve know where our focus is.



# BUDGET MESSAGE

## FY 2023 Year in Review

Over the past year, the District had several accomplishments, some of which we would like to highlight.

- Hiring of 28 personnel; including Firefighters, Single Role Emergency Medical Technicians/Paramedics and a Financial Analyst
- Restarted Community Events that had been placed on hold due to the Pandemic
- Received the following grants:
  - FEMA SAFER – Volunteer Coordinator and Recruitment & Retention
  - Oregon State Fire Marshal (OSFM) – Type 3 Fire Engine
  - Oregon State Fire Marshal (OSFM) – Community Risk Reduction
  - Oregon Department of Forestry – Wildland PPE and Equipment
  - DPSST Training – Wildland Firefighting & Hazardous Materials Courses
  - Special Districts Association of Oregon – Safety & Security – Keyless entry doors and Internship Grant
- Achieved a clean audit, with no findings, for the fiscal year ending June 30, 2022
- Remodel and water intrusion repair of the Middle Grove Fire Station
- Building relationship & Inter-Governmental Agreements with the Keizer Fire District
- Purchased new battery-operated Extrication Tools for improved speed and safety in extrications
- Purchased and installed “auto-load” gurneys into six Medic Units
- Replaced entire complement of Self-Contained Breathing Apparatus (SCBA) that were at end of life

## Economic Factors and Long-Range Financial Planning

The District has made several key assumptions based on information from the local external environment and economic and historical forecasts in developing the budget as well as the long-range financial forecast. We remain focused on monitoring the external environment throughout the budgetary process given the impact economic changes will have on our ability to provide necessary services at current levels.

- Assessed property valuation is projected to increase modestly. We have forecasted a 3.0 percent assessed valuation growth for FY 2024. The economy has been modestly growing in the local area; however, most of this growth is outside of the Fire District, so little new growth in construction occurs within its boundaries. What does occur is mainly residential in-fill construction. One bright spot for the local economy and the Fire District is the numerous “in-fill” developments of multi-family dwellings being constructed within the Urban Growth Boundary, yet, remain in our Fire District.
- Call volume for the District increased 4.9 percent in 2022, compared to a 15.7 percent increase in 2021. The five-year average reflects a 5.9 percent increase for all incidents, a 29.5 percent increase since 2018. The Four Corners and Jan Ree/Hayesville areas within the Urban Growth Boundary remains to be the District’s busiest service area with approximately 61.5 percent of District incidents occurring in these areas.

**2022  
Call  
Volume**  
**9,848**

EMS  
**6,753**

Fire  
**150**

Other  
**2,945**





# BUDGET MESSAGE

The District continues to be a stakeholder in the local community and regional partnerships. These include:

- Brooks-Hopmire Community Plan. In April 2022, The Commissioners announced a multi-million-dollar investment in the water and sewer infrastructure from Federal ARPA funding, which will assist in managed growth in that area of the District
- Engagement with Marion County Commissioners, and Public Works with local issues, including a regional radio system and Community Wildfire Protection Plan (CWPP)
- Engagement with Keizer City Council, Keizer Chamber of Commerce and Keizer Fire District
- Member of the Marion County Fire Defense Board and Mutual Aid Partner for Marion and Polk County Fire Agencies
- Marion County Ambulance Service Area Advisory Committee
- Oregon Health Authority Health Care Coalition (HCC/HPP) for Region 2 as an EMS Liaison for pre-hospital agencies

Oregon PERS Pension costs continue to impact the budget and resources available to provide services for the District residents. Additional employer rate increases are in place for the 2023-2025 biennium as well as planned increased in 2027. These are out of the District's control, and the District continues to forecast the impacts long term.

## **FY 2024 Goals**

- Medical calls continue to be the dominate type of incident to which the District responds. This category of response continues to increase based on the increase in District population, socioeconomic environment, changing demographics, and changes in the national healthcare system. The Ground Emergency Medical Transport (GEMT) reimbursement program has been a bright spot of additional revenue to increase reimbursement costs, including collections for Fee-for-Service and Coordinated Care Organized Programs, however, continue to fall short of the full cost of service.
- Taxpayers continue to expect the District to operate within its means, and with a balanced budget. The community expects transparency, effective and efficient delivery of fire and EMS services.
- The FY 2024 budgetary priority continues to be Personnel safety through communications infrastructure, annual medical physicals, modest improvements to emergency response apparatus, equipment, and stations to ensure reliant communication methods, safe equipment with safe and healthy personnel.
- The District will continue to evolve and strengthen the EMS Single Role Program as well as position this Division for growth.
- The District will on-board a full-time Volunteer Coordinator with the assistance of the FEMA SAFER Grant, add a 3<sup>rd</sup> shift Battalion Chief back and a full time Information Technology Project Manager.
- Research and referral to the voters for a Local Operating Levy for continuation of funding for the SAFER Grant supported personnel of 9 Firefighters at the Four Corners Fire Station.
- The District will place in service the Quint Ladder Truck at the Four Corners Station as well as 2 remounted Water Tenders and replacement Fire Engine at the Middle Grove Station.
- Develop a Capital Improvement Plan (CIP) for the District covering all Capital Outlay inventory for the District.
- The District continues to forecast the financial survivability of the District long term, and make decisions based on this plan.
- The District remains committed to long range financial planning as a tool to meet strategic goals and guide decision making, maintain expenditures at levels that balance with operating revenues, and to determine the impact of various deployment scenarios related to meeting the increasing demands for service. With this financial planning commitment, the District has set itself up to manage these scenarios and prepare for future challenges and opportunities.



# BUDGET MESSAGE

## Property Tax Analysis and Potential Impacts

The District experienced total assessed valuation (AV) growth of 4.54 percent for FY 2023. The District's financial forecast for FY 2024 and beyond includes continued modest, but reduced increases in the growth rate of assessed value. Based on this conservative growth assumption and limited new construction within commercial areas of the District, this budget reflects a conservative and limited 3.0 percent increase for the next couple of years.

## Summary of Revenue and Expenditures / Major Budgetary Items

### General Fund (Fund 10)

#### Revenue

This adopted budget reflects \$9,634,000 in current year property tax revenue, an increase of 4.40 percent or \$406,000. It is important to also rely on the assessed value of the District, which is estimated to increase at a conservative 3.0 percent per consultation with the Marion County Assessor. This is due to limited new property improvement growth within the District and the majority of the District being comprised of rural agricultural land. A bright spot is the "in-fill" development of multi-family dwellings in the Urban Growth Boundary (UGB) that will remain taxable property in the Fire District. Current year taxes are calculated at our permanent tax rate of \$1.9045 per \$1,000 of assessed value with a 98 percent collection rate plus \$0.59 per \$1,000 of assessed value for the Local Option Levy. Property tax revenues are predominately derived from residential property, and some commercial property within the District. Prior year taxes are budgeted at \$204,000. All property taxes combined account for 66.3 percent of the District's operating revenue.

Ambulance transport revenue is estimated at \$3,892,000, an increase of 13 percent or \$461,000. This is increased from FY 2023 as a result of increased call volumes for the District as well as the anticipated receipt of both the GEMT Fee for Service (FFS) and Coordinated Care Organization (CCO) supplemental payments.

Grant revenue is estimated at \$2,279,772. This is for the FEMA Staffing for Adequate Fire and Emergency Response (SAFER) for the 9 Firefighters in the amount of \$1,399,500, FEMA SAFER for the Volunteer Coordinator and Recruit & Retention Activities in the amount of \$153,000 and \$727,272 from the FEMA SAFER grant for the purchase of a ladder truck which was budgeted for in FY 2023 but delayed repairs will cause delivery to take place in FY 2024.

Beginning fund balance is estimated at \$8,250,000, an increase of 15 percent or \$1,100,000. This is largely due to unanticipated GEMT-CCO Program and EMS Billing revenue and the delayed hiring of personnel from the Local Option Levy proceeds which was due lack of qualified candidates in the Single Role EMT/Paramedic realm.

The District considers operating revenue to consist of property tax, ambulance transport revenue, interest income, fees for service, intergovernmental revenue, and proceeds from grants. Total General Fund operating revenue for FY 2024 is budgeted at \$16,274,522. Overall, adopted General Fund resources total \$24,524,522, this is a 7 percent increase over the FY 2023 amended budget.

#### Personnel Services

This Proposed Budget reflects an overall increase in Personnel Services of 19 percent or \$2,207,557 from what was budgeted in the prior year. This budget, within personnel services, reflects a 3 percent cost of living adjustment for both represented and non-represented employees as a result of Comparable Agency studies.

PERSONNEL: This Proposed Budget maintains all current positions plus small enhancements for IT and FEMA SAFER Grant for the Volunteer Coordinator position.



# BUDGET MESSAGE

This includes the nine FEMA SAFER Firefighter positions for staffing of the Four Corners Station Fire Engine.

Enhancements in this Proposed Budget includes restoring the 3<sup>rd</sup> Shift Battalion Chief position that was cut previously, adding a full time IT Project Manager to manage all Mobile Devices, Connectivity Devices and Software needs for daily operations of the Fire District. It also includes a 2<sup>nd</sup> Full Time Finance & Administrative Specialist position that has been on staff and is being trained to transition into the Human Resources Analyst Position in FY 2025, as well as provide Administrative support.

This budget reflects a full year of salary and benefits for all funded positions. The District continues the practice started in FY2023, of full budgeting of FTE max cost to allow for more accurate long-term forecasting.

PERS: This budget year the District will receive an overall employer contribution rate adjustment of 5.67% in the Public Employees Retirement System (PERS). Employer rates are set by the PERS Board every two years and are based on a system-wide actuarial valuation that accounts for all costs, liabilities, rates of interest, and other factors to ensure System sustainability. A valuation report is only an estimate of the System's financial condition as of a single date. Employer rates will rise again for the 2025-2027 biennium, and the District has taken this into account with our Future Financial Forecasting.

The current rate for all members in the PERS tier one and tier two groups (employees with established membership prior to 2003) is 32.92 percent of payroll. Rates for firefighters in the tier three (OPSRP) group (employees with established membership after August 29, 2003) is 27.98 percent of payroll and current rates for general service members in the OPSRP group is 23.62 percent of payroll. The new 2023-2025 rate for all members in the PERS tier one and tier two groups is 34.36 percent of payroll. Rates for firefighters in the tier three (OPSRP) group is 29.87 percent of payroll and rates for general service members in the OPSRP group is 25.08 percent of payroll.

The total budgeted PERS expense is \$2,575,750, or an increase of 20 percent or \$433,450, mainly due to the increase of personnel from the LOL and SAFER Grant. Of total personnel, about 24.6 percent are in the Tier 1 and 2 group, 50.8 percent are in the OPSRP firefighter group, and 24.6 percent are in the OPSRP general service group.

HEALTH INSURANCE: The District provides a medical and dental insurance plan for its full and part-time employees with a required employee cost share of 5 percent. In addition, an HRA-VEBA Health Reimbursement Plan is provided in which the District contributes a fixed amount for all employees based on family tier status. The budgeted HRA-VEBA contribution expense is \$187,885.

Renewal rates for the health insurance plan effective July 1, 2023, to June 30, 2024, represents a four percent overall rate increase through the OFCA/SDIS Group Plan. The total budgeted health insurance expense is \$2,118,000.

WORKERS COMPENSATION INSURANCE: This is required to provide Workers Compensation Insurance to all employees and provides this insurance to all Volunteers and Board Members. SDIS, our current provider, is eliminating its Workers Compensation Division effective June 30, 2023 and the District is moving to SAIF with the assistance of SDIS. This transition, along with factors beyond our control, are significantly increasing our costs for FY 2024. Factors include District recent historical claims, significant insurance market adjustments and rate modifications. The total budgeted Workers Compensation insurance expense is \$276,800.

## **Materials and Services**

This proposed budget reflects a sizeable increase in Materials and Services of 9 percent or \$357,497 from the prior fiscal year. Noteworthy projects budgeted include improving our emergency response communication, replacing personal protective equipment (PPE), including scheduled replacement of structural turnouts, Single Role EMS Personnel PPE, EMS supplies and continuing baseline required maintenance of equipment, fleet apparatus and District facilities. There are major increases in the Logistics Division due to increasing fuel and maintenance costs for aging apparatus and stations. Total Materials and Services budgeted is \$4,031,675 which is 22.9 percent of General Fund operating expense.



# BUDGET MESSAGE

## **Capital Outlay**

This proposed budget reflects minimal funding in Capital Outlay expenditures with an increase of 84.2 percent or \$41,050 from the prior fiscal year. The base amount is for very minimal replacement of fire hose and radios as needed. \$25,000 is to account for the generator hook up at the Middle Grove Fire Station and \$11,000 for a hose replacement project. Limited large Capital Outlay purchases are budgeted in Fund 70 and 80. Total Capital Outlay budget is \$61,250.

## **Contingency**

The District has a financial policy that Operating Contingency will be no less than five percent of the combined budgeted Personnel Services and Materials & Services categories. This also aligns with GFOA Best Practices Guidelines. This budget has allocated \$745,000 in contingency.

## **Ending Fund Balance**

The District has a financial policy that the General Fund's Unappropriated Ending Fund Balance (UEFB) will be 4 months of the personnel services budgeted amount. Ensuring adequate levels of minimum ending fund balance along with monthly ambulance transport revenue contributes to fiscal sustainability to meet operating requirements before receipt of the large portion of yearly property taxes. This budget has allocated \$4,436,950 in ending fund balance.

## **Debt Service (Fund 30)**

Due to the need for significant Capital Outlay Financing, and the fact that the bonded, indebtedness was paid off in June 2022, the Board of Directors secured a 15-year, \$3.5 million Financing Agreement to pay for large Capital Outlay Purchases. This Agreement will be paid back through existing District Resources, and no new taxes. This fund accounts for the bi-annual payments for the Financing Agreement, and is budgeted at \$250,000.

## **Capital Projects (Fund 70)**

This Fund was originally utilized for the proceeds of the 2008 and 2009 bond issuances for large capital outlay projects. This Fund was fully expended at the end of FY 2021. With the new proceeds from the 2022 Financing Agreement for Capital Projects, this Fund will again be utilized to account for those funds and purchases. The proposed budget is \$1,528,272, for the remaining projects to be completed with the balance of the funds remaining after FY2023.

## **Capital Outlay Reserve (Fund 80)**

This Fund is utilized to set aside funds for larger Capital Outlay projects in coordination or in-lieu of bond indebtedness. The proposed budget includes a transfer of \$575,000 from the General Fund. Anticipated expenditures for FY 2024 include funding for the Middle Grove replacement Fire Engine, Medic Unit Remounts and large equipment purchases. Total Capital Outlay Reserve budgeted is \$875,000.



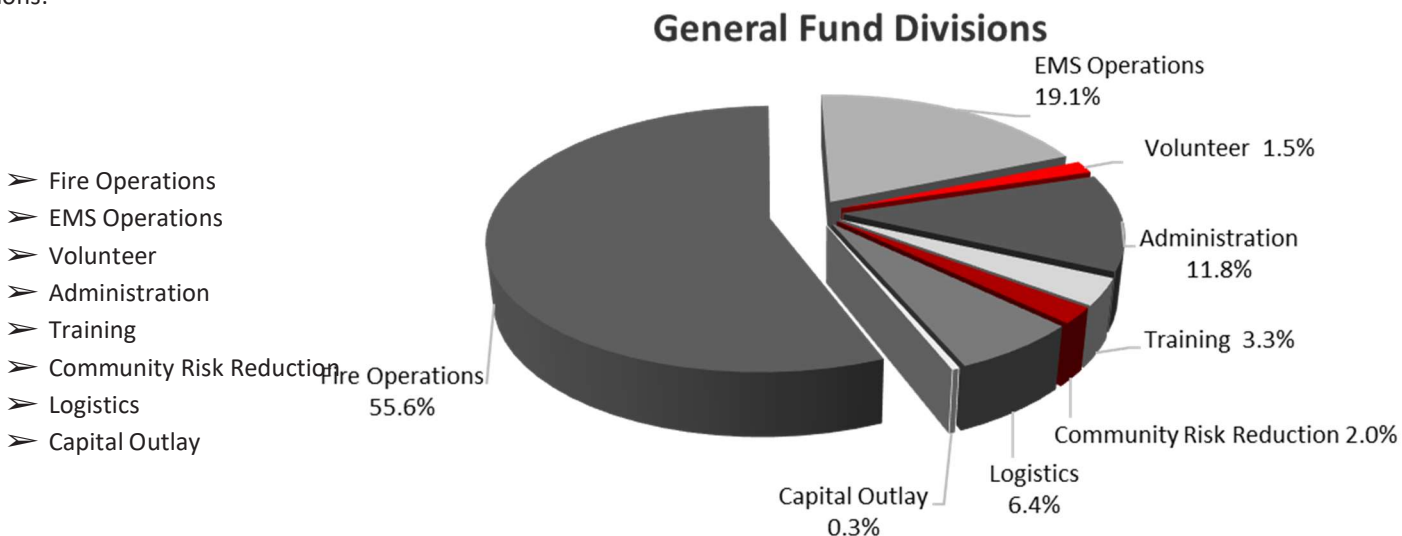
# BUDGET MESSAGE

## **Budget Summary**

The Fiscal Year 2024 Budget continues to be organized into the following Funds:

- General (10)
- Debt Service (30)
- Capital Projects (70)
- Capital Outlay Reserve (80)

The General Fund is organized functional units as presented in the Districts Organization Chart and into the following Divisions:



This proposed FY 2024 budget has been developed for all District funds subject to the budget requirements of Oregon State Budget Law, including the legal requirement for a balanced budget, meaning that total resources/requirements meet expenditures within each fund.

The District considers operating expenses to consist of personnel services, materials and services, capital outlay, and debt service. This budget has been proposed with total operating expenses at \$24,524,522 an increase of \$1,947,500 over the prior year. Total budget appropriations for all funds are \$27,186,794, which is a decrease of \$709,550 over the prior year budget. However a large portion of this decrease is the funds used for the purchase of the Self-Contained Breathing Apparatus (SCBA) and other Capital Outlay large purchases.





# BUDGET MESSAGE

## Breakdown of significant revenues and expenditures:

FY 2024 Revenues		Total
Beginning Fund Balance		9,409,000
Property Taxes (Current & Prior Years)		9,634,000
Ambulance Transport Billing		2,867,000
Other		5,276,794
<b>Total Revenues</b>	<b>\$</b>	<b>27,186,794</b>

FY 2024 Expenditures		Total
Personnel Services		13,727,150
Materials & Services		4,026,900
Capital Outlay		2,464,522
Debt Service		225,000
Contingency		745,000
Transfers		1,527,272
Reserved for Future Expenditures		-
Unappropriated Ending Fund Balance		4,470,950
<b>Total Expenditures</b>	<b>\$</b>	<b>27,186,794</b>

This budget has been prepared based on our permanent tax rate of \$1.9045 per \$1,000 of taxable assessed value, with a General Fund Local Option Levy of \$0.59 per \$1,000 of taxable assessed value as allowed by law.

This budget is conservative and attempts to meet our operational needs so that the District may continue to effectively provide emergency response, and limited fire prevention services to our citizens, while remaining receptive to our current and future financial situation and the current local economic climate. The Proposed FY 2024 Budget adheres to all State of Oregon Budget Law requirements and proposed relevant financial policies. I would like to thank all of those involved in the budget process and extensive time commitments it demands to ensure a balanced budget, transparent process and quality budget document for the citizens and guide for the Fire District.

Respectfully submitted,

*Kyle G. McMann*

Kyle G. McMann  
Fire Chief/Budget Officer/Chief Financial Officer  
Marion County Fire District No. 1



# STRATEGIC PLAN 2018-2023

**\*\*This plan is currently being revised and updated and is to be completed by August 2023\*\***

The District's [Strategic Plan for 2018 – 2023](#) was adopted by the Board of Directors June, 2018; with strategy and action revisions adopted by the Board of Directors in May 2021. Five key issues emerged from interviews with stakeholders, focus groups with MCFD No. 1 career and volunteer firefighters, conversations with residents, a survey of residents, and a survey of MCFD No. 1 personnel. In general, MCFD No. 1 is viewed favorably both from within the organization and by the public. However, all organizations can make improvements and MCFD#1 is no exception.

The perspectives gathered during the issue-identification and goal-setting phases of the strategic planning process have been integrated into the content and recommendations of this strategic plan. The plan, therefore, reflects the expertise and desires of the community and personnel of MCFD No. 1.

Issue 1: Career and Volunteer Personnel Training. Adequately trained firefighter personnel are essential to MCFD#1's ability to perform and maintain services for community members. However, only 50% of surveyed personnel are satisfied with career training, and only 31% of surveyed personnel are satisfied with volunteer training. To improve satisfaction with training, personnel recommended more standardized training between career and volunteer personnel and shared goals to work towards.

Issue 2: Communication. Transparent and consistent communication is essential for organization success. However, less than 50% of surveyed personnel felt satisfied with the current level of internal communication. Many personnel also cited insufficient or unclear communication as a workplace stressor or frustration. Personnel recommended a more streamlined and open process to improve communication between administration and personnel.

Issue 3: Community outreach. MCFD No. 1 must be an organization that is known and trusted by the community. While many residents who took the survey and attended the public workshop agreed that public outreach was important to the District's mission, less than 50% of survey respondents felt that the District was effective at engaging the public. Interviews with stakeholders revealed that the District does a good job of reaching residents during tax levy campaigns but has limited contact at other times.

Issue 4: Partnerships. Effective and efficient partnerships with other emergency service providers ensure the best possible services to MCFD No. 1 residents and help reduce overall operating costs. While some of the District's partnerships are viewed as effective (particularly the relationship with the Salem Fire Department), other areas of collaboration could use improvement. Internal survey respondents mentioned the need to have shared trainings with other departments/Districts within the area (particularly with the Keizer Fire District).

Issue 5: Financial Sustainability. Without adequate funding, the District cannot operate at an appropriate level for the residents. 97% of internal survey respondents ranked funding as one of the top three priorities for the District over the next five years. Additionally, residents have also expressed concern over the financial viability of the District within the coming years.





# STRATEGIC PLAN 2018-2023

## Strategic Plan

### Issue 1 Career and Volunteer Personnel Training

#### Goal 1 Optimize Training Opportunities for Career and Volunteer Personnel

#### Goal 2 Improve Internal Communications and External Communications and Engagement

- Strategy 2.1 Create open lines of communication between supervisors, career, and volunteers to increase understanding and reduce confusion
- Strategy 2.2 Gather and implement strategies to engage with the Latino community
- Strategy 2.3 Improve web-based and digital communications

### Issue 3 Community Outreach

#### Goal 3 Strengthen Planning for Staffing and Succession

- Strategy 3.1 Streamline and improve hiring processes
- Strategy 3.2 Maintain and expand volunteer recruitment and retention
- Strategy 3.3 Pursue proactive strategies for internal promotion
- Strategy 3.4 Maintain appropriate staffing levels for call volume
- Strategy 3.5 Improve staffing levels to meet call volume demands, establish benchmarks and communicate to organization

### Issue 4 Partnerships

#### Goal 4 Build on Relationships with Community Partners

- Strategy 4.1 Continue and improve coordination with partner agencies to maximize use of shared resources
- Strategy 4.2 Pursue and maintain strategic partnerships
- Strategy 4.3 Pursue cooperative legislative changes
- Strategy 4.4 Distribute relevant information to partner agencies to raise awareness of MCFD#1 goal and activities
- Strategy 4.5 Create goals and performance measures

### Issue 5 Financial Sustainability

#### Goal 5 Maintain Financial Sustainability

- Strategy 5.1 Identify areas that MCFD#1 can forge new partnerships that minimize costs
- Strategy 5.2 Evaluate the fiscal impact of varying service delivery methods
- Strategy 5.3 Research and develop proposals to increase grant & contract funding
- Strategy 5.4 Explore opportunities for other cost-saving options



# BUDGET OVERVIEW

## BUDGETING PROCESS

The FY 2024 budget process for the District started in January with the appointment of the Budget Officer, appointments to the Budget Committee, and adoption of the Budget Calendar by the District Board of Directors. The Budget Officer for FY 2024 is Fire Chief Kyle McMann, as per motion of the Board of Directors and Board Policy.

The adopted balanced budget is created using historical and current financial data as well as projections for the new fiscal year that could impact the fiscal areas of the District. All Project Managers submitted budget requests for their areas for consideration to the Fire Chief and Deputy Fire Chief. After receipt of all requests and meetings with project managers, the process of preparing and working to a balanced budget was achieved through revisions by the Fire Chief, Financial Analyst and Command Staff.

Once the balanced budget has been developed, it is presented to the Budget Committee, made up of the five Board of Directors and five appointed District citizens. The Budget Committee reviews the adopted budget documents, makes any necessary changes, and then approves both the budget and tax rates to go before the Board of Directors during the Budget Hearing, which will be held during the regular Board Meeting in June 2023. After adoption of the Budget by the Board of Directors, the necessary budget documents are submitted to the Marion County Assessor, Oregon Department of Revenue and Marion County Clerk.

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





# BUDGET OVERVIEW

## FY 2024 BUDGET CALENDAR

Date	Action	Responsible
<b>January 2023</b>	Recruit Budget Committee Members, if necessary	Board of Directors
<b>January 19, 2023</b>	<ul style="list-style-type: none"> <li>Appoint Budget Officer</li> <li>Review Draft FY 2023 Budget Calendar</li> </ul>	Board of Directors
<b>February 16, 2023</b>	<ul style="list-style-type: none"> <li>Appoint Budget Committee</li> <li>Adopt FY 2023 Budget Calendar</li> </ul>	Board of Directors
<b>February – May 2023</b>	Prepare FY 2023 Proposed Budget	Budget Officer
<b>May 9, 2023</b>	Budget Document distributed to Budget Committee & available to public	Budget Officer
<b>May 9, 2023</b>	Publish Public Notice of Budget Committee Meeting on website – 1 <sup>st</sup> Publication	Staff
<b>May 11, 2023</b>	Publish Public Notice of Budget Committee Meeting – 2 <sup>nd</sup> Publication (email notice to SJ 5/4/23)	Staff
<b>May 18, 2023 17:30 at Brooks Classroom**</b>	Budget Committee Meeting #1	Budget Committee
<b>May 25, 2023 17:30 at Brooks Classroom**</b>	Budget Committee Meeting #2, if necessary	Budget Committee
<b>June 8, 2023</b>	Publish Financial Summary & Budget Hearing Notice (email notice to SJ 6/1/23)	Staff
<b>June 15, 2023 18:00 at Brooks Classroom**</b>	Budget Public Hearing <ul style="list-style-type: none"> <li>Adopt budget &amp; make appropriations</li> <li>Levy taxes by fund &amp; categorize tax</li> </ul>	Board of Directors
<b>By July 14, 2023</b>	File with Assessor's Office 2 copies of: <ul style="list-style-type: none"> <li>LB-50</li> <li>Budget resolutions</li> <li>Newly approved LOT or permanent rate ballot measures</li> </ul>	Budget Officer
<b>By September 29, 2023</b>	File complete budget with County Clerk	Budget Officer

\*\*Budget Committee Meetings and Budget Hearing are held in-person and virtual via Zoom Conferencing. The link to meeting will be published prior to the meeting.



# BUDGET OVERVIEW

## BUDGET & ACCOUNTING BASIS

The District maintains a cash basis of accounting, meaning that revenues and expenditures are incurred at the time they are received or paid out. The District's financial statements are prepared on the modified cash basis of accounting, which conveys accounts payable and payroll liabilities at fiscal year-end. All accounting and budgeting are done within the guidelines of Generally Accepted Accounting Principles (GAAP) from the Governmental Accounting Standards Board (GASB).

## DISTRICT FUNDS

There are three categories of Funds: governmental, proprietary, and fiduciary. Governmental funds account for tax supported activities. Proprietary funds account for government's business-type activities that are supported by fees or charges. Fiduciary funds account for resources held by the government as a trustee or agent for others. The District maintains financial controls and integrity in its budgeting and accounting practices.

The District has appropriated and adopted four funds, all of which are classified as governmental funds:

- **Fund 10- General Fund**- Accounts for financial operations of the District's fire protection and emergency services costs not accounted for in other funds and considered a major fund. The primary revenue source comes from property tax revenue and ambulance revenues. Expenditures are for the fire protection and ambulance services.
- **Fund 30 – Debt Service Fund** – Used to account for the payment of principal and interest in the district's long-term debt. Property tax revenue was the primary revenue source. For FY 2024, the sole revenue source will be the District Inter-Fund Transfer.
- **Fund 70- Capital Projects Fund** – Originally used to account for the series 2009 & 2012 GO Bond monies and was fully expended in 2017. In FY 2020, the fund reopened to account for the sale of property originally purchased with bond monies. Expenses are for large capital needs of the District. In FY 2024, the fund is utilized to account for the proceeds of the 2022 Financing Agreement for Capital Outlay Projects.
- **Fund 80- Capital Outlay Reserve Fund** – Used to reserve resources for future capital outlay expenses. Primary revenues are transfers from the General Fund.

Day-to-day management of the budget is managed by the Fire Chief, Financial Analyst and through the District program managers.



# BUDGET OVERVIEW

## DISTRICT-WIDE FINANCIAL OVERVIEW

Description	FY 2022 Amended Budget	FY 2023 Amended Budget	FY 2024 Proposed Budget	FY 2023 to FY 2024 Percent Change
<b>RESOURCES</b>				
Beginning Fund Balance	\$ 6,206,000	\$ 10,880,000	\$ 9,409,000	-14%
Property Taxes	\$ 9,968,207	\$ 9,228,000	\$ 9,634,000	4%
Licenses & Permits	\$ 6,000	\$ 9,000	\$ 6,000	-33%
Intergovernmental	\$ 697,624	\$ 2,433,306	\$ 2,562,772	5%
Charges for Services	\$ 3,444,720	\$ 3,491,000	\$ 3,892,000	11%
Interest	\$ 25,000	\$ 195,000	\$ 101,000	-48%
Miscellaneous	\$ 82,600	\$ 75,716	\$ 79,750	5%
Current Revenue	\$ 14,224,151	\$ 15,432,022	\$ 16,275,522	5%
Transfers In	\$ 300,000	\$ 1,584,322	\$ 1,502,272	-5%
<b>TOTAL ALL RESOURCES</b>	<b>\$ 20,730,151</b>	<b>\$ 27,896,344</b>	<b>\$ 27,186,794</b>	<b>-3%</b>
<b>REQUIREMENTS</b>				
Personnel Services	\$ 9,918,200	\$ 11,519,593	\$ 13,727,150	19%
Materials & Services	\$ 2,849,324	\$ 3,669,403	\$ 4,026,900	10%
Capital Outlay	\$ 780,200	\$ 5,164,522	\$ 2,464,522	-52%
Debt Service	\$ 1,233,807	\$ 250,000	\$ 225,000	-10%
Operating Budget	\$ 14,781,531	\$ 20,603,518	\$ 20,443,572	-1%
Transfers Out	\$ 300,000	\$ 1,584,322	\$ 1,527,272	-4%
Non-Operating Budget	\$ 300,000	\$ 1,584,322	\$ 1,527,272	-4%
Contingency	\$ 635,250	\$ 745,000	\$ 745,000	0%
Unapp. Ending Fund Balance	\$ 5,013,370	\$ 4,963,504	\$ 4,470,950	-10%
<b>TOTAL ALL REQUIREMENTS</b>	<b>\$ 20,730,151</b>	<b>\$ 27,896,344</b>	<b>\$ 27,186,794</b>	<b>-3%</b>



# BUDGET OVERVIEW

## SUMMARY OF RESOURCES AND REQUIREMENTS BY FUND TYPE AND CATEGORY

### FY 2024 Proposed Budget

Fund	10 General	30 Debt Service	70 Capital Projects	80 Capital Reserve	Totals
<b>RESOURCES</b>					
EMS Billing	\$ 3,825,000	\$ -	\$ -	\$ -	\$ 3,825,000
Capital Firemed	37,000	-	-	-	37,000
Property Taxes	9,634,000	-	-	-	9,634,000
MVA Billing	30,000	-	-	-	30,000
Conflagration	275,000	-	-	-	275,000
Grant Revenue	2,287,772	-	-	-	2,287,772
Permits & Fees	6,000	-	-	-	6,000
Property Leases	22,000	-	-	-	22,000
Interest Income	100,000	-	1,000	-	101,000
Miscellaneous Revenues	57,750	-	-	-	57,750
Total Current Resources	16,274,522	-	1,000	-	16,275,522
Transfers In		200,000	727,272	575,000	1,502,272
Beginning Balance	8,250,000	59,000	800,000	300,000	9,409,000
<b>TOTAL RESOURCES</b>	<b>\$ 24,524,522</b>	<b>\$ 259,000</b>	<b>\$ 1,528,272</b>	<b>\$ 875,000</b>	<b>\$ 27,186,794</b>

### REQUIREMENTS

Personnel	\$ 13,727,150	\$ -	\$ -	\$ -	\$ 13,727,150
Materials & Services	4,026,900	-	-	-	4,026,900
Capital Outlay	61,250	-	1,528,272	875,000	2,464,522
Transfers Out	1,527,272	-	-	-	1,527,272
Debt Service	-	225,000	-	-	225,000
Contingency	745,000	-	-	-	745,000
Reserve EFB	-	-	-	-	-
Unappropriated EFB	\$ 4,436,950	34,000	-	-	4,470,950
<b>TOTAL REQUIREMENTS</b>	<b>\$ 24,524,522</b>	<b>\$ 259,000</b>	<b>\$ 1,528,272</b>	<b>\$ 875,000</b>	<b>\$ 27,186,794</b>

### Financial Ratios

Fund/Ratio Description	General	Debt Service	Capital	Capital Reserve	Totals
Property taxes as a percentage of the total fund type	40.48%	0.00%	0.00%	0.00%	37.84%
Current resources as a percentage of Personnel and Materials & Services	88.60%	0.00%	0.00%	0.00%	88.60%
Personnel as a percentage of the total fund type	56.82%	0.00%	0.00%	0.00%	53.12%
Personnel and Materials & Services as a percentage of the total fund type	73.74%	0.00%	0.00%	0.00%	68.93%
Capital as a percentage of the total fund	0.26%	0.00%	100.00%	100.00%	5.74%



# BUDGET OVERVIEW

## GENERAL FUND – FUND 10

### Resources (Revenue)

The District's main sources of resources/revenue include recurring revenue with limited one-time revenue sources.

Recurring sources of resources/revenue include:

- Current property taxes
- Delinquent property taxes
- Ambulance transport billing, including GEMT FFS & CCO reimbursements
- Motor vehicle accident cost recovery
- Interest earnings
- Beginning fund balance
- Other charges for services

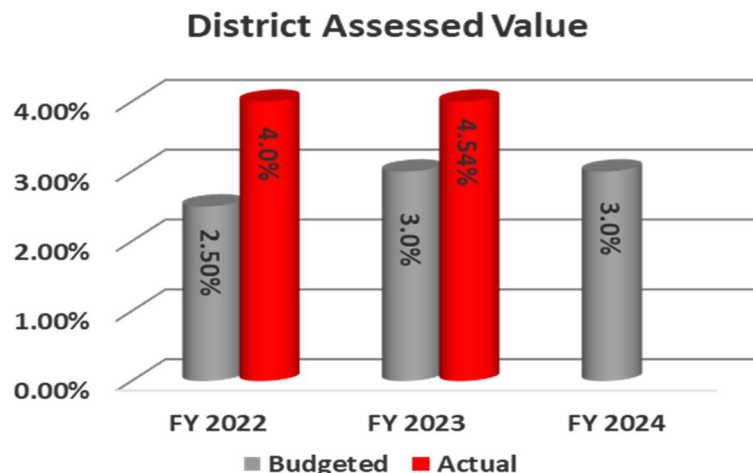
One-time sources of resources/revenue include:

- Intergovernmental revenue
- Grant awards

The largest portion of revenue comes from property taxes. The District levies the following property taxes:

Permanent Rate	\$1.9045/\$1,000
Local Option Levy (5-year term, beginning FY 2022)	\$0.5900/\$1,000

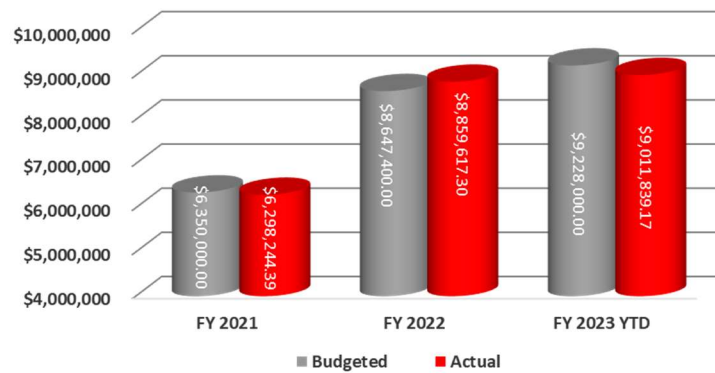
Based on analysis and recommendation from the Marion County Assessor's Office, the FY 2024 budget is projecting a 3.0% increase in Total Assessed Value of the District, with a 98% collection rate. Tax compression is not a major issue for the Fire District at this time. The FY 2023 budget had projected a 3% increase in Assessed Value based on County Assessor recommendations, but actuals from the County Assessor show a 4.54% increase. The District will continue to utilize projections for FY 2024 and beyond, based on Assessor recommendations. The charts below illustrate the past few years of assessed value and property tax receivables.





# BUDGET OVERVIEW

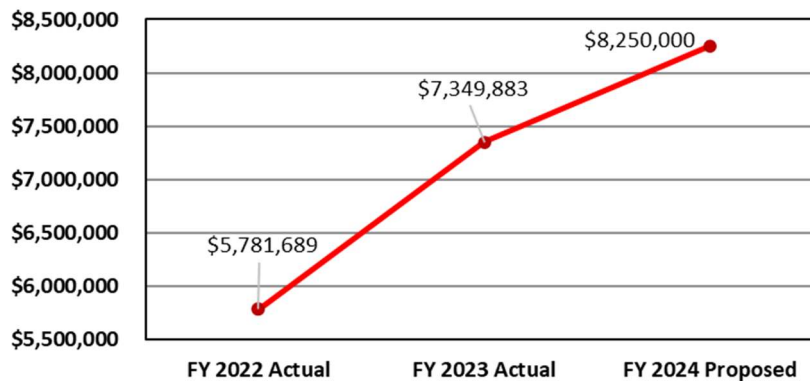
**District Current Year Property Taxes**



The Beginning Fund Balance is the second largest resource the District utilizes in FY 2024. It is a culmination of unspent funds from the prior fiscal year which includes Contingency, Unappropriated Funds and unspent amounts in line items. When projecting where the District will end the fiscal year, a conservative approach is taken in predicting what will be received and what will be expended.

This amount is anticipated to increase from \$7,349,883 in FY 2023 to \$8,250,000 in FY 2024. This increase on the Beginning Fund Balance amount has been largely in part due to increased interest income on LGIP accounts, unanticipated EMS billing and GEMT revenue as well as the delayed hiring of personnel.

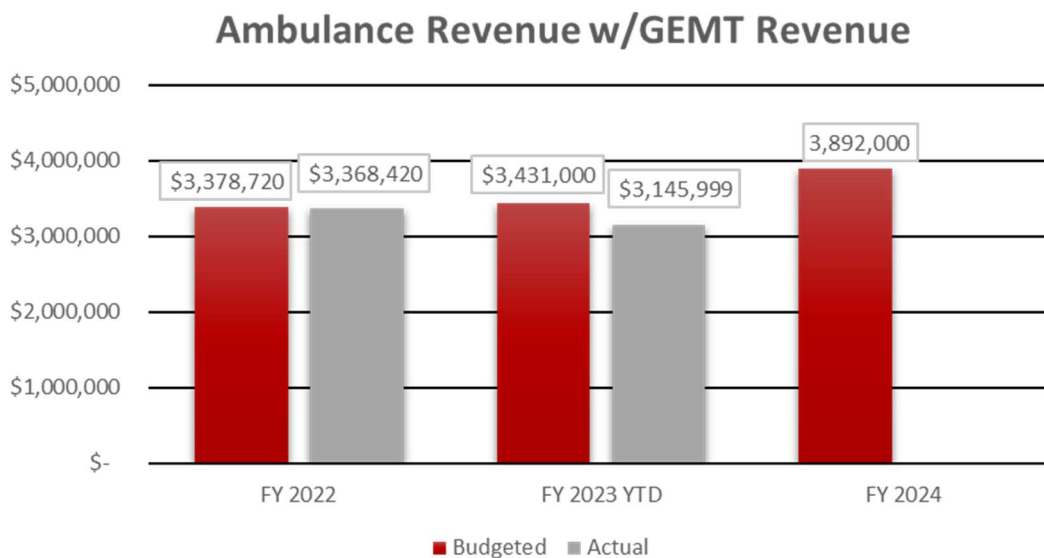
**Beginning Fund Balance-General Fund**



Charges for services includes leases, MVA Cost Recovery, Fire Marshal Services Cost Recovery, and Ambulance transport billings. These sources of revenue are generally classified as recurring revenue, which can be used to fund ongoing operations. Revenue from ambulance transport billings comprises the largest portion of this section. It continues to be somewhat varied, but is a bright spot based on several factors. For FY 2024, ambulance revenue is projected at \$3,892,000 based on historical data, payer mix, anticipated GEMT payments, and advisement from Systems Design West, our ambulance billing company, as well as increased call/transport volume.

# BUDGET OVERVIEW

The GEMT supplemental reimbursement program provides additional funding to eligible governmental entities that provide GEMT services to Medicaid beneficiaries and are budgeted as part of the Ambulance Revenue/EMS Billing account. This voluntary program allocates federal share of the supplemental reimbursement payments based on uncompensated costs for Medicaid Fee-For-Service transports. The District plans to continue participating in this program and is considering it a recurring revenue source, at present; however, starting in FY 2023 will move all reimbursements to transfers into the Apparatus & Equipment Reserve Fund. The District also continues to participate in the Coordinated-Care-Organization transports, which it considers non-recurring revenue, and will budget this conservatively as it requires annual approval from the Center for Medicare and Medicaid Services. The District continues to monitor this program and is ready to adjust if the stability of this program becomes tenuous. The District continues to evaluate this area closely and is budgeting conservatively, based on historical trending.

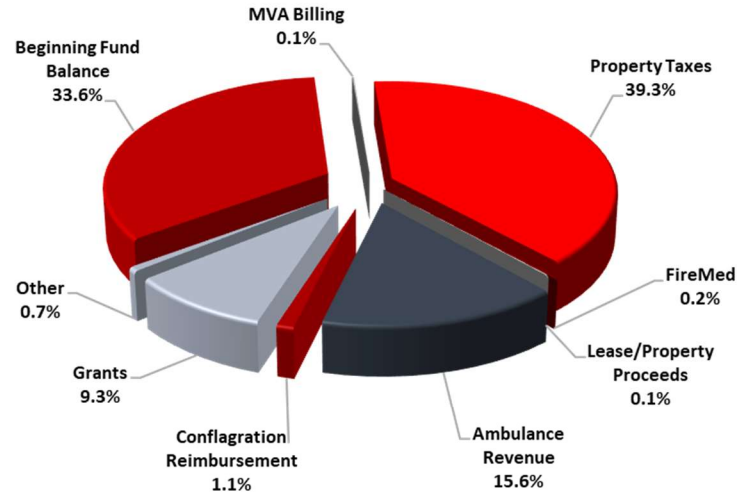


The District classifies grant funds (Private, County, State or Federal), intergovernmental (Conflagration Reimbursement) and sale of assets as non-recurring revenue sources and, as such, treats as one-time revenue. Some grants are for a single fiscal year and others span multiple years. Asset sales occur when deemed as surplus and typically is infrequent.

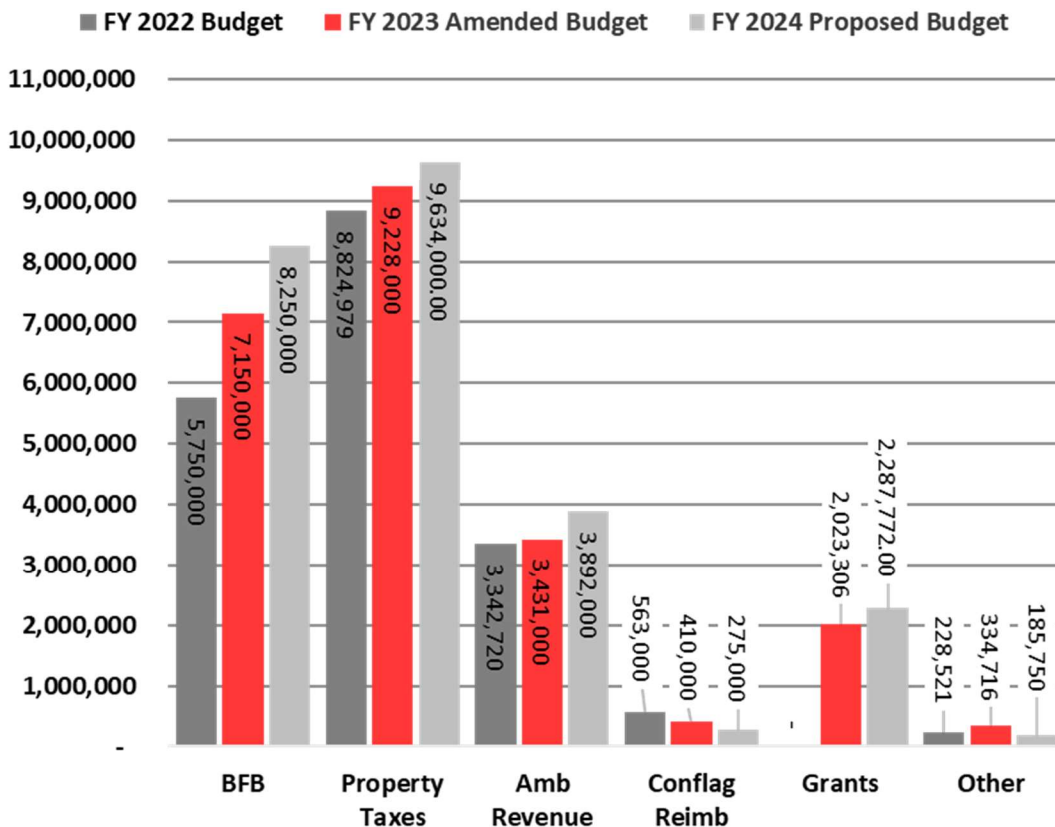
# BUDGET OVERVIEW

These graphics show the General Fund Resources for Marion County Fire District. Revenue each year has increased due primarily to increased Ambulance Revenue and steady growth with Property Tax Revenue.

**GENERAL FUND Resources - FY 2024**



**Resources - 3 Year Comparison**

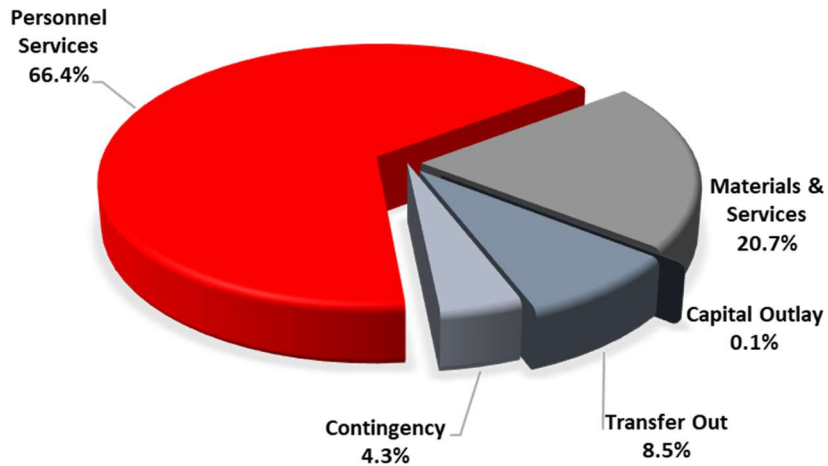


# BUDGET OVERVIEW

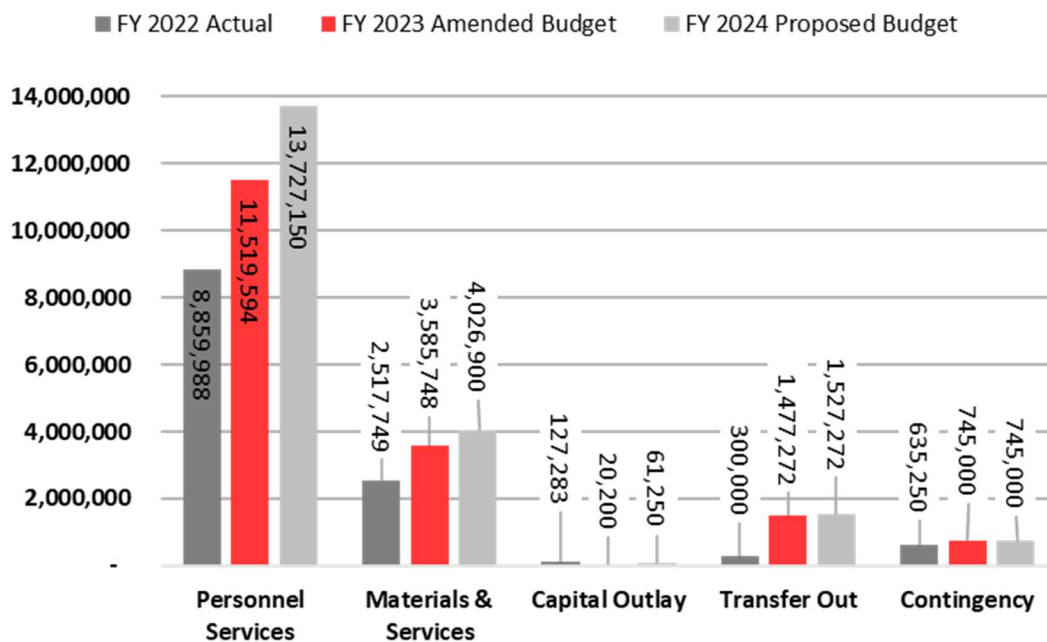
## Expenditures (Expenses)

Total General Fund expenditures for the FY 2024 Proposed Budget are \$19,365,075; excluding ending fund balance, and are divided among the following categories:

### GENERAL FUND EXPENDITURES - FY 2024



### Expenditures - 3 Year Comparison



# BUDGET OVERVIEW

## The District's General Fund has eight operational divisions:

- Fire Operations
- EMS Operations
- Volunteer
- Administration
- Training
- Community Risk Reduction
- Logistics
- Capital Outlay

## Personnel Services

The Personnel Services category is comprised of the largest expenditures for the budget, encompassing 66.4% of the general fund operating budget at a cost of \$13,727,150. For FY 2024, the proposed budget features 69 FTE, 68 full-time and 2 part-time employees.

The District participates in the Oregon Public Employees Retirement System (PERS). Contributions to PERS are budgeted at \$2,142,300 for FY 2024. PERS contracts with Milliman to provide independent agency audits of retirement accounts. The report displays how severely underfunded the District's PERS account is and provides employer-specific contribution rates that will become effective July 1, 2023.

The PERS rates are set on a biennium cycle and the FY 2024 rates begin July 1, 2023.

Fiscal Year	Employee IAP 6%	Tier 1 / Tier	OPSRP Police/Fir	OPSRP Genera
FY 2022	6%	32.92%	27.98%	23.62%
FY 2023	6%	32.92%	27.98%	23.62%
FY 2024	6%	34.36%	29.87%	25.08%

The PERS Individual Account Program (IAP) is a flat 6% of wages and is paid by each employee. The other calculation is based on the employee's retirement status (Tier 1 / Tier 2 or OPSRP). Beginning July 2020, PERS started redirecting 2.4% of Tier 1/Tier 2 participant and .65% OPSRP IAP 6% contributions to a stability fund for future pension payments.

The District budgeted for a 3% and an additional 2% for Fire Ops Personnel, Cost of Living Adjustment (COLA) for FY 2024, with agreement of the [IAFF Local and Collective Bargaining Agreement \(CBA\)](#).

For FY 2024, the District has budgeted for a 4% increase in medical and dental insurance, due to rising costs and at the direction of SDIS, for the OFCA Health Care Plan through Regence. There is no change to the HRA VEBA contribution benefit.

Out of Shift Overtime is increased from the FY 2023 amended budget of \$585,000 to \$675,000 in FY 2024. This projection considers the staffing of both the Fire and EMS Operations Divisions and conflagration deployment reimbursement estimates. As actual Conflagration Out of Shift Overtime costs are reimbursed, the amount will be amended through the proper budgetary process at the Board of Directors level.



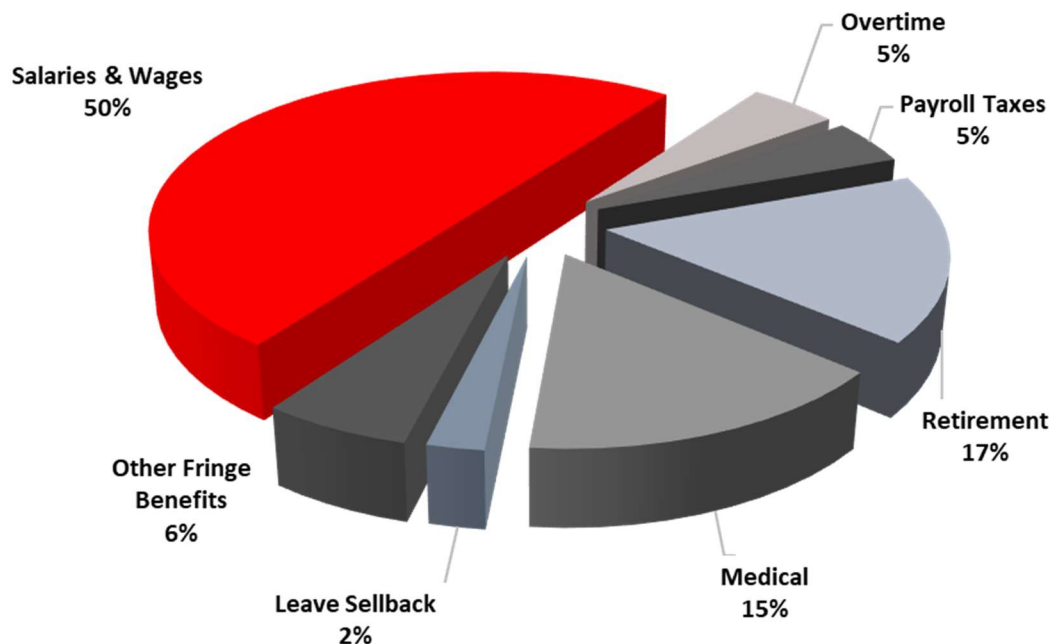
# BUDGET OVERVIEW

## Unfunded Liabilities – Personnel Services

The District funds a portion of the unfunded liabilities of the District through the budget process. There are three areas of unfunded liabilities for the District:

- Vacation leave – This is accrued leave by all full and part-time employees. A large portion of this liability is funded using float personnel to cover leaves by line firefighters without the use of overtime costs, reasonable anticipated coverage needs through overtime budget and budgeting for two retirement accrued vacation cash outs.
- Sick leave – This is accrued leave by all full and part-time employees. A large portion of this liability is funded using float personnel to cover leaves by line firefighters without the use of overtime costs, while budgeting for necessary anticipated additional overtime costs. There is a budget for a partial sick leave cash out at retirement or separation.
- Public Employees Retirement System (PERS) – The District participates in the Oregon PERS for retirement benefits of all full and part-time employees of the District. The unfunded liability is calculated by the PERS system every 2 years and is reflected in the employer contribution rates the District pays and are adjusted each biennium on July 1<sup>st</sup>. As of December 31, 2022, the District's pension net unfunded actuarial liability (UAL) was \$12,448,140. At present, the District has not participated in the PERS side account program to assist with reducing the UAL amount.

## Personnel Services - FY 2024 Proposed



# BUDGET OVERVIEW

## Employee Count

Department	Adopted Budget 2022	Adopted Budget 2023	Proposed Budget 2024
Fire Operations	44.00	41.00	42.00
EMS Operations	0.00	15.00	15.00
Volunteer	0.00	0.00	1.00
Administration	5.00	7.00	7.50
Training	1.00	1.00	1.00
Prevention	1.00	1.50	1.50
Fleet & Facilities	1.00	1.00	1.00
Total FTE's	52.00	66.50	69.00

Change in FTE 2.50

## Materials & Services

Materials & Services is the second largest expenditure category comprising 21% of the general fund operating budget and is budgeted at \$4,026,900 for FY 2024. This area is where day-to-day operational expenses are budgeted for the District. For the proposed budget, budgeted expenditures provide for an extremely tight margin to provide a balanced budget yet purchase needed supplies for District operations. The District believes while this area is tightly budgeted, it does provide for critical Firefighter and EMS Personnel safety enhancements.

## Capital Outlay

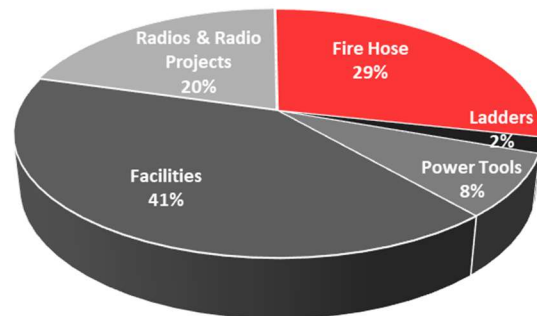
Needed Capital Outlay projects are numerous within the District, but limited resources limit improvements without large grant or bonding opportunities. The District evaluates its Capital needs on an annual basis through replacement plans developed by project managers, and the recent Large Capital Outlay Plan. The Operations Staff (Officers of District) then prioritize projects in April of each year for inclusion into the General Fund Budget and/or Capital Outlay Reserve Fund.

The budget includes \$61,250 for Capital Outlay projects in FY 2024, an increase from \$20,200 budgeted in FY 2023. This reflects a very small (<1%) appropriation of the General Fund Budget, to improve firefighter safety communications through portable radio purchases (\$12,500), generator hook up at the Middle Grove Fire Station (\$25,000), Replacement Ladders (\$1,250), New Battery Operated Fans (\$5,000) and replacement of structural firefighting hose (\$17,500).

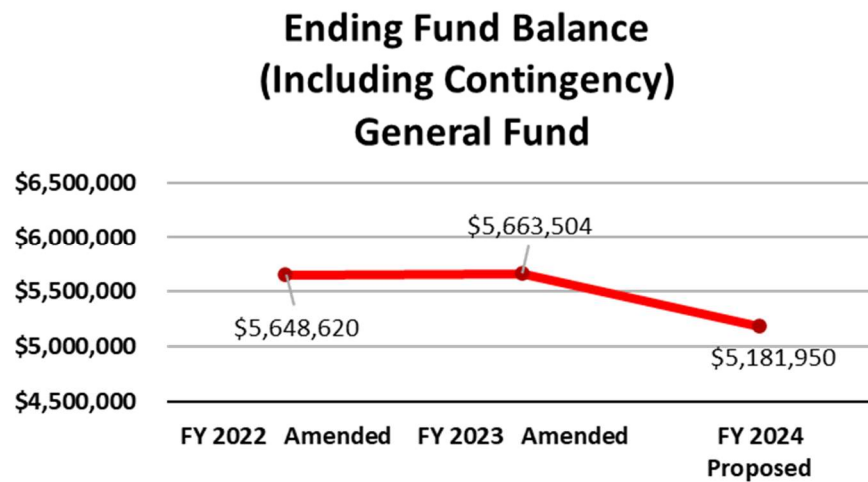
For FY 2024, the District is continuing to set aside funds in the Capital Outlay Reserve Fund, and the District has budgeted \$575,000 as a transfer from the General Fund to save for larger future Capital Outlay items. This is

100% of the anticipated funds from the GEMT-CCO Funds that is pending Federal Approval for calendar year 2023. The large equipment and vehicle purchases are budgeted in the Capital Outlay Reserve Fund 80.

### Total Capital Expenditures --- \$61,250



# BUDGET OVERVIEW



The minimal Capital Outlay expenditures in the General Fund, and utilization of the Capital Outlay Reserve Fund allow for minimal affects to the overall budget. Project Managers have been tasked with development of replacement plans of capital items under their area of responsibility, which provide a plan to budget for and limit large, needed expenditures that would affect the budget. Further, the utilization of the Capital Outlay Reserve Fund, allows the District to save for larger high dollar capital projects that are one-time expenditures, such as apparatus, radios and self-contained breathing apparatus that need to be replaced all together for consistency and operability within the operation of the District.

## **Contingency**

Contingency is the amount set aside for emergency/unforeseen expenditures that may not be budgeted. Per Oregon Budget Law, to spend contingency funds, Board of Director action is necessary. The budgeted amount for FY 2024 is \$745,000 and remains within the District's financial policy of approximately 5% of Personnel Services and Materials & Supplies expenditures.

## **Unappropriated Ending Fund Balance**

While not an "appropriated" item in the budget, the Unappropriated Ending Fund Balance (UEFB) are funds set aside to become cash carryover/beginning fund balance in the next fiscal year and are not accessible to use in the fiscal year, except in certain emergency situations, as defined by Oregon Revised Statutes. A best- practice strategy, of trying to maintain 4 months of Personnel Service expense, is used. The General Fund's UEFB for FY 2024 is \$4,436,950.



# BUDGET OVERVIEW

## GENERAL FUND – RESOURCES

2021 Actual	2022 Actual	2023 Amended	Account 10-00	Description General Fund Revenue	2024 FTE	2024 Proposed	2024 Approved	2024 Adopted
5,756,477	5,750,000	7,150,000	4000-00	Beginning Fund Balance	0.00	8,250,000		
2,756,370	2,438,919	2,345,000	4005-00	EMS Billing	0.00	2,800,000		
0	0	350,000	4006-00	EMS GEMT FFS	0.00	325,000		
0	893,082	700,000	4007-00	EMS GEMT CCO	0.00	700,000		
39,721	36,419	36,000	4010-00	Capital FireMed	0.00	37,000		
198,871	206,727	203,000	4015-00	Property Taxes - Delinquent Yr	0.00	204,000		
6,298,244	8,618,251	9,025,000	4020-00	Property Taxes - Current Year	0.00	9,430,000		
54,598	42,202	60,000	4025-00	MVA Billing	0.00	30,000		
0	348,505	2,004,651	4030-00	FEMA Grants	0.00	2,279,772		
312,781	77,398	18,655	4033-00	Grants - Other	0.00	8,000		
1,317	0	0	4035-00	Transfer Apparatus ResFund	0.00	0		
1,909	12,363	9,000	4040-00	Fire Marshal Fees	0.00	6,000		
19,964	20,563	21,500	4045-00	Cell Tower Lease	0.00	22,000		
0	0	0	4047-00	Rockdale Property	0.00	0		
43,909	40,379	190,000	4050-00	Interest on Investments	0.00	100,000		
2,850	250	500	4055-00	Donations	0.00	500		
22,452	43,045	5,000	4065-00	Miscellaneous	0.00	2,000		
19,715	29,241	10,000	4070-00	Recovery/Reimbursement	0.00	5,000		
55,309	34,010	28,716	4073-00	COBRA Reimbursement	0.00	30,250		
913,631	561,902	410,000	4075-00	Conflagration Reimbursement	0.00	275,000		
12,500	0	10,000	4080-00	Sale of Assets	0.00	20,000		
<b>10,754,140</b>	<b>13,403,257</b>	<b>22,577,022</b>		<b>General Fund Revenue</b>		<b>24,524,522</b>		







# FIRE OPERATIONS





## GENERAL FUND – FIRE OPERATIONS

### Division Description

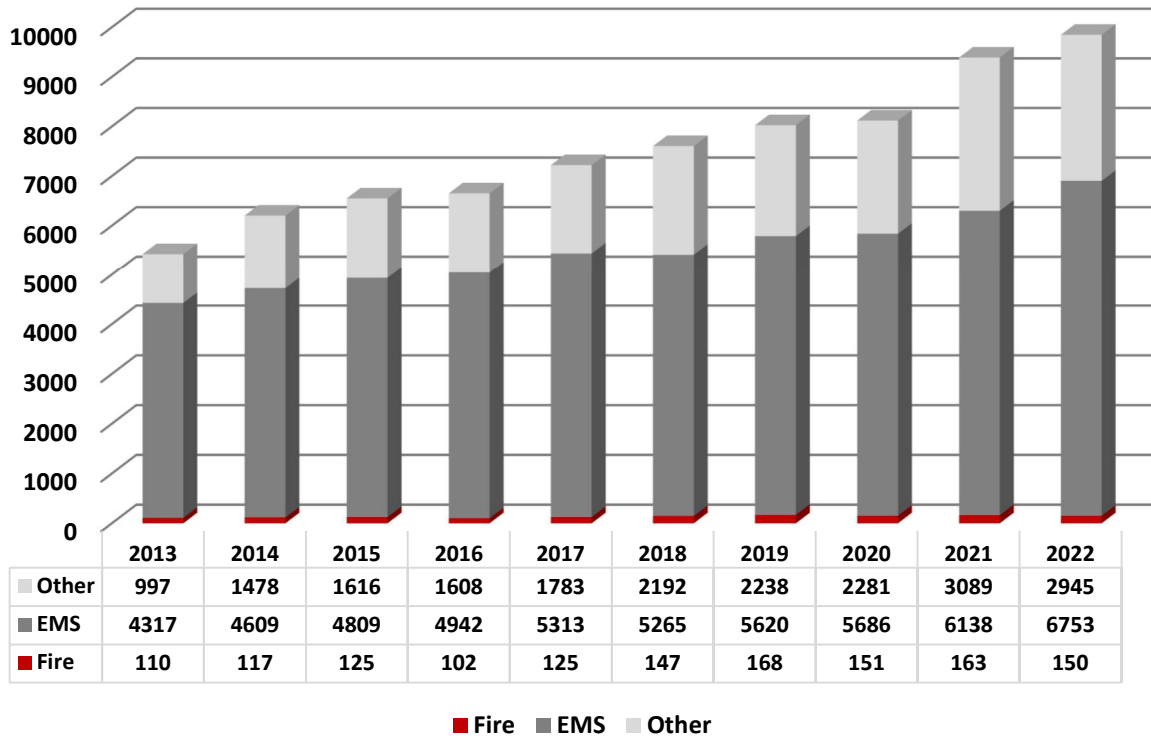
The Fire Operations Division is the emergency response function of the District. The focus is on attaining a high level of response and performance reliability as well as the recruitment and retention of a dedicated highly trained force of emergency responders. In addition, the Division maintains up to date policies, procedures and guidelines, coordinates with the Training Division for multi-disciplinary programs, develops meaningful performance standards, and encourages position advancement through the professional development plan.

The District operates eight community fire stations, four of which are staffed by career staff, four of which are staffed by volunteers and two 24 hour/7-day a week Advanced Life Support Fire Engines as well as three 24 hour/7-day a week Advanced Life Support Ambulances. The Macleay volunteer station was currently closed FY 2023, due to budget cuts and lack of volunteer response personnel but will reopen in FY 2024. Each of the eight fire stations are assigned a geographical area that defines their initial or first-due response area and are supported by the entire District during overlapping call times or multi-apparatus responses. The Labish Center Fire Station houses the Incident Support Apparatus and is staffed by Operations Support Volunteers who respond throughout the District on incidents. There are 15-18 personnel on-duty each day to respond to emergencies, supplemented by additional volunteers and day-time career staff.

In 2022, the Operations Division responded to a total of 9,848 calls, an increase of 4.9% from 2021.



## District Call Volume



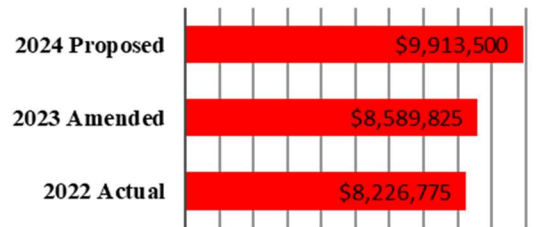
Marion County Fire District #1 has had a significant call volume increase. This trend has been increasing slowly with a large growth pattern in 2021. As of 2022, the call volume has continued to grow steadily.

# FIRE OPERATIONS

## Budget Summary

Expenditures	2021 Actual	2022 Actual	2023 Amended	2024 Proposed
Personnel Services	\$ 8,435,693	\$ 7,247,208	\$ 7,856,175	\$ 9,298,250
Materials & Services	\$ 970,537	\$ 979,567	\$ 733,650	\$ 615,250
	<b>\$ 9,406,230</b>	<b>\$ 8,226,775</b>	<b>\$ 8,589,825</b>	<b>\$ 9,913,500</b>
	% Change	-12.54%	4.41%	15.41%

## Fire Operations Expenditure Budget Comparison



## Personnel Summary

Position	2023 Adopted	2024 Proposed
Battalion Chiefs	2.00	3.00
Captains	9.00	9.00
Engineers	9.00	9.00
Firefighter/Paramedic	21.00	21.00
<b>Total FTE</b>	<b>41.00</b>	<b>42.00</b>

## FY 2024 Proposed Significant Changes

- Hiring 3<sup>rd</sup> Battalion Chief position
- 3% + 2% Wage Cost of Living Adjustment (COLA)

## FY 2023 Accomplishments

- Purchasing efficiencies
- Response to over 9,800 calls for service
- Replacement of SCBA's and Battery Powered Extrication Tools



# FIRE OPERATIONS

## Goal 2 Improve Internal Communication and External Communication and Engagement

Strategy 2.1	Create open lines of communication between supervisors, careers, and volunteers to increase understanding and reduce confusion	Target Completion 2020
Action 2.1.1	Designate a liaison between the District and volunteer personnel	Ongoing
Action 2.1.2	Communicate with intention to career and volunteer personnel on activities and issues prior to board meetings	

## Goal 3 Strengthen Planning or Staffing and Succession

Strategy 3.3	Pursue proactive strategies for internal promotion	Target Completion Jun-21
Action 3.3.1	Establish a mentorship program between officers and career/volunteer personnel	May-21
Action 3.3.2	Conduct annual review to assess progress of promotional candidates in AIC (Acting In Charge) programs	2023
Action 3.3.3	Evaluate effectiveness of succession efforts in the Goal 3 Task Force annually	
Strategy 3.4	Maintain appropriate staffing levels for call volume	Target Completion Q3 2022
Action 3.4.1	Develop a system to reduce non-essential engine deployment	Monthly data
Action 3.4.2	Use response time, unit hour utilization, and call volume data to guide need for enhanced services / increased staffing (based on financial ability)	Monthly data
Action 3.4.3	Use quarterly alarm data and unit utilization review to determine compliance with District and NFPA standards, as well as comparable agencies	
Strategy 3.5	Improve staffing levels to meet call volume demands, establish benchmarks and communicate to organization	Target Completion Q2 2021
Action 3.5.1	Seek alternative deployment models / outside research	Q2 2021
Action 3.5.2	Alternative modeling / set the course and communicate to the organization	FY 2021-22, 2023
Action 3.5.3	Implementation process	FY 2023
Action 3.5.4	Set benchmarks for modeling with financial stability	
Strategy 4.1	Continue and improve coordination with partner agencies to maximize use of shared resources	Ongoing
Action 4.1.1	Continue to review and improve operational responses with partnering agencies	Q3 2021
Action 4.1.2	Draft after-action review process	2022
Action 4.1.3	Implement the review process	Ongoing
Action 4.1.4	Re-evaluate effectiveness of program and adjust as necessary	
Strategy 5.2	Evaluate the fiscal impact of varying service delivery methods. This isn't lined up at all, if this somewhere we can just input it	Target Completion Q4 2021
Action 5.2.1	Evaluate ambulance transport services to include; full or partial sub-contract, public-private partnerships, contracted employees	2022, Ongoing
Action 5.2.2	Evaluate service delivery models for UGB/non-UGB areas	
Strategy 5.4	Explore opportunities for cost-saving options	Target Completion Ongoing
Action 5.4.1	Research opportunities for innovative ways to generate revenue	2022
Action 5.4.2	Explore fee increase for the District	Budget Process
Action 5.4.3	Research additional costs in the District that can be minimized	

## Performance Measures

	Goal	2022 Actual	2023 Projection	2024 Projection
Turnout Time	1 min 15 sec	1 min 31 sec	1 min 32 sec	1 min 20 sec
Response Time	7 min 30 sec	8 min 26 sec	8 min 22 sec	8 min 30 sec
Average Response Time Inside Urban Growth Boundary	6 min 30 sec	7 min 33 sec	7 min 43 sec	7 min 30 sec
Average Response Time Outside Urban Growth Boundary	8 min 30 sec	9 min 20 sec	9 min 01 sec	9 min 0 sec



# FIRE OPERATIONS

## MATERIALS AND SERVICES DETAIL BY ACCOUNT GENERAL FUND, FIRE OPERATIONS

Account	Description	Account Total
10-5300	Operational Supplies.....	\$ 750.00
10-5305	Absorbant Supplies..... Garbage Bags and Supplies as well as Shipping and Handling	\$ 2,750.00
10-5310	Passports & Accountability..... Velcro/Plastic and Materials	\$ 2,000.00
10-5315	Air Monitor Maintenance..... Calibration Gas and Two New Air Monitors	\$ 4,250.00
10-5320	Thermal Imaging Maintenance..... Upgraded Thermal Imagers for Fleet 19,250 Maintenance and Additional Gear for Thermal Imagers 4250	\$ 23,500.00
10-5325	Ladder Testing & Maintenance..... Annual Testing	\$ 1,000.00
10-5330	MDT & Tablet Operations..... Service for Current Tablets 6500 Replacement Surface MDT's 4,500 Replacement PC's 5,500	\$ 16,500.00
10-5335	Small Tools & Equipment..... Axes 1,650 PFD's for Engines 3,600 Additional Small Tools & Equipment 5,000	\$ 10,250.00
10-5337	Fire Extinguisher Repair & Maintenance.....	\$ 500.00
10-5340	Breathing Air System Maintenance..... Quarterly Sampling and Annual Maintenance	\$ 4,250.00
10-5345	Power Tool Maintenance..... Battery for PPV Fan 3,250 Annual Maintenance 1,100 Scabbards and Hearing Protection 650	\$ 5,000.00
10-5350	Nozzles & Appliances Maintenance..... Maintenance 2500 G-Force Nozzle 12,000 Flip-Tip Nozzle 6,000	\$ 20,500.00





# FIRE OPERATIONS

## MATERIALS AND SERVICES DETAIL BY ACCOUNT – *Continued* GENERAL FUND, FIRE OPERATIONS

10-5355	<b>Holmatro Tool Maintenance.....</b>	\$	5,250.00
	Tool Maintenance and Sawzall Blades		
10-5360	<b>SCBA Repair &amp; Maintenance.....</b>	\$	13,000.00
	Annual Flow Testing and Maintenance on SCBA's		
10-5365	<b>FIT Testing.....</b>	\$	1,000.00
10-5365	<b>Pump Testing.....</b>	\$	12,000.00
	Quint Ladder Certification	3,500	
	Engine Pumping Testing	5,400	
	Quint Pumping Testing	700	
	Tenders	2,400	
10-5370	<b>Maps &amp; Preplans.....</b>	\$	20,500.00
	Interra Program Implementation	20,000	
	Wall Maps and Adobe Illustrator	500	
10-5370	<b>Firefighting Foam.....</b>	\$	5,750.00
10-5380	<b>Wildland Firefighter Equipment.....</b>	\$	8,500.00
	Various Equipment and Tools needed for Wildland Firefighting		
10-5385	<b>Batteries.....</b>	\$	2,000.00
10-5390	<b>Flashlights.....</b>	\$	1,250.00
10-5395	<b>Fitness Equipment.....</b>	\$	5,750.00
	Rower, Echo Bikes	3,000	
	Dumbells and Weights	725	
	Preventive Maintenance Bi-Annual	1,225	
	Other Misc. Exercise Equipment	800	
10-5400	<b>Hose Testing &amp; Maintenance.....</b>	\$	9,000.00
10-5405	<b>EPCR - ESO Solutions.....</b>	\$	2,750.00
	Enter Description of this.....		
10-5410	<b>NIFRS - Emergency Reporting.....</b>	\$	17,000.00
	Crewsense Staffing Program	6,500	
	Emergency Reporting Subscription	10,500	
10-5415	<b>Active 911 Alerting System.....</b>	\$	2,000.00



# FIRE OPERATIONS

## MATERIALS AND SERVICES DETAIL BY ACCOUNT – *Continued* GENERAL FUND, FIRE OPERATIONS

10-5420	Dispatch Fees.....	\$	40,000.00
10-5440	Incident Rehab Supplies.....	\$	2,500.00
10-5445	EMS Expenses..... Disposable and Limited Duration Supplies	\$	4,000.00
10-5450	Oxygen..... 10 % of total cost. Remainder in EMS	\$	1,500.00
10-5455	Trauma Supplies..... 10 % of total cost. Remainder in EMS	\$	500.00
10-5460	Airway Supplies..... 10 % of total cost. Remainder in EMS	\$	2,750.00
10-5465	Universal Precautions Supplies..... 10 % of total cost. Remainder in EMS	\$	3,500.00
10-5470	Cardiac Supplies..... 10 % of total cost. Remainder in EMS	\$	1,750.00
10-5475	EMS Equipment Contracts..... 10 % of total cost. Remainder in EMS	\$	11,000.00
10-5480	EMS Equipment Repair & Maintenance..... 10 % of total cost. Remainder in EMS	\$	250.00
10-5485	Glucose Testing Supplies..... 10 % of total cost. Remainder in EMS	\$	250.00
10-5490	Medications..... 10 % of total cost. Remainder in EMS	\$	2,750.00
10-5495	IV Supplies & Solutions..... 10 % of total cost. Remainder in EMS	\$	3,750.00
10-5500	Bio Hazard Disposal..... 10 % of total cost. Remainder in EMS	\$	250.00
10-5505	EMS Certifications..... Oregon Recertification National Recertification	\$ 8,000 2,000	10,000.00



# FIRE OPERATIONS

## MATERIALS AND SERVICES DETAIL BY ACCOUNT – *Continued* GENERAL FUND, FIRE OPERATIONS

<b>10-5520</b>	<b>Portable Repair &amp; Maintenance.....</b>	<b>\$</b>	<b>17,750.00</b>
	Portable and Mobile Radio Flash	7,750	
	Replacement Parts and Repair	10,000	
<b>10-5525</b>	<b>Base Station Repair &amp; Maintenance.....</b>	<b>\$</b>	<b>5,000.00</b>
<b>10-5530</b>	<b>Radio Frequency Licensing.....</b>	<b>\$</b>	<b>69,000.00</b>
	Monthly user fees and Annual Licensing		
<b>10-5445-5590</b>	<b>Structural PPE.....</b>	<b>\$</b>	<b>144,000.00</b>
	Helmets	5,000	
	Suspenders	500	
	Hoods	2250	
	Boots	9,000	
	Gloves	4,000	
	Flashlights	1,250	
	Pants & Coats	114,500	
	Repair & Maintenance	7,500	
<b>10-5595</b>	<b>Wildland PPE.....</b>	<b>\$</b>	<b>3,000.00</b>
	Conflagration Shirts	1,000	
	Conflagration Pants	1000	
	Neck Shrouds/Gloves	500	
	Helmets	500	
<b>10-5603</b>	<b>Winter Jackets.....</b>	<b>\$</b>	<b>6,750.00</b>
<b>10-5605-5635</b>	<b>Uniforms.....</b>	<b>\$</b>	<b>56,750.00</b>
	Hardware	4,500	
	Repair & Alteration	5250	
	Class A	7,500	
	Class B	24,750	
	Class C	14,750	
<b>10-5720</b>	<b>Career Physicals.....</b>	<b>\$</b>	<b>26,000.00</b>
<b>10-5775</b>	<b>Cell Phones.....</b>	<b>\$</b>	<b>2,250.00</b>
<b>10-5835</b>	<b>Contracts- Medical Director.....</b>	<b>\$</b>	<b>3,000.00</b>
	<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$</b>	<b><u>615,250.00</u></b>





# EMS OPERATIONS



# EMS OPERATIONS

## GENERAL FUND – EMS OPERATIONS

### Division Description

The Emergency Medical Services (EMS) Operations Division is the Medical Emergency Response Function of the District. The focus is on attaining a high level of response and performance reliability as well as the recruitment and retention of a dedicated highly trained force of emergency responders. In addition, the Division maintains up to date [EMS Protocols](#), procedures and guidelines, coordinates with the Training Division for multi-disciplinary programs, develops meaningful performance standards, and encourages position advancement through the professional development plan.

The District operates 4 Advanced Life Support Ambulances: 2 EMS Only Ambulances from the Middle Grove and Four Corners Fire Stations. The other 2 are Dual-Role Firefighter/EMT/Paramedics from the Clear Lake and Four Corners Stations. This deployment model allows a more cost-effective staffing model and allows the District's Firefighters to be staffed on Engines, allowing them to be more available for Fire and EMS first response in the District.

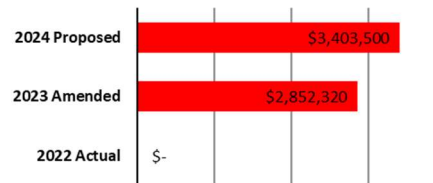


# EMS OPERATIONS

## Budget Summary

Expenditures	2020 Actual	2022 Actual	2023 Amended	2024 Proposed
Personnel Services	\$ -	\$ -	\$ 1,833,360	\$ 2,154,500
Materials & Services	\$ -	\$ -	\$ 1,018,960	\$ 1,249,000
	\$ -	\$ -	<b>\$ 2,852,320</b>	<b>\$ 3,403,500</b>
	% Change			19.32%

### EMS Operations Expenditure Budget Comparison



## Personnel Summary

Position	2023 Adopted	2024 Proposed
Single Role Paramedics	9.00	9.00
Single Role EMTs	6.00	6.00
<b>Total FTE</b>	<b>15.00</b>	<b>15.00</b>

## FY 2024 Proposed Significant Changes

- Continuing to build and expand the new EMS Operations Division
- Support of EMS Personnel to attend Paramedic Training
- Expansion of accounting between EMS and Fire Operations expenses

## FY 2023 Accomplishments

- Hiring of Single Role EMT and Paramedic Personnel
- 2 EMS New Hire Academies
- New Division within District to account for and track expenditures for EMS Program
- Budgeting for GEMT and EMS Billing Expenses in EMS Division vs Administration Division



# EMS OPERATIONS

## EMS Performance Measures

	Goal	2022 Actual	2023 Projection	2024 Projection
Turnout Time	1 min 15 sec	1 min 31 sec	1 min 32 sec	1 min 20 sec
Response Time	7 min 30 sec	8 min 26 sec	8 min 22 sec	8 min 30 sec
Average Response Time Inside Urban Growth Boundary	6 min 30 sec	7 min 33 sec	7 min 43 sec	7 min 30 sec
Average Response Time Outside Urban Growth Boundary	8 min 30 sec	9 min 20 sec	9 min 01 sec	9 min 0 sec



# EMS OPERATIONS

## MATERIALS AND SERVICES DETAIL BY ACCOUNT GENERAL FUND, EMS OPERATIONS

Account	Description	Account Total
15-5330	MDT & Tablet Operations.....	\$ 3,500.00
15-5405	EPCR - ESO Solutions.....	\$ 11,500.00
15-5415	Active 911 Alerting System.....	\$ -
15-5420	Dispatch Fees.....	\$ 360,500.00
15-5440	Admin Expenses.....	\$ 250.00
15-5445	EMS Expenses..... Various EMS Equipment to Stock all Medic Units due to Increased Call Volume	\$ 36,000.00
15-5450	Oxygen.....	\$ 12,500.00
15-5455	Trauma Supplies.....	\$ 5,500.00
15-5460	Airway Supplies.....	\$ 25,250.00
15-5465	Universal Precautions Supplies.....	\$ 31,500.00
15-5470	Cardiac Supplies.....	\$ 16,750.00
15-5475	EMS Equipment Contracts.....	\$ 18,500.00
15-5480	EMS Equipment Repair & Maintenance.....	\$ 1,000.00
15-5485	Glucose Testing Supplies.....	\$ 2,250.00
15-5490	Medications.....	\$ 24,250.00
15-5495	IV Supplies & Solutions.....	\$ 34,750.00
15-5500	Bio Hazard Disposal.....	\$ 2,750.00
15-5505	EMS Certifications..... Oregon Recertification 2,000 National Recertification 500	\$ 2,500.00
15-5510	Ambulance Licensing.....	\$ 1,750.00



# EMS OPERATIONS

## MATERIALS AND SERVICES DETAIL BY ACCOUNT – *Continued* GENERAL FUND, EMS OPERATIONS

15-5530	Radio Frequency Licensing.....	\$	12,750.00
15-5445	PPE - Helmets.....	\$	6,500.00
15-5603	Winter Jackets.....	\$	2,750.00
15-5605-5635	Uniforms.....	\$	33,000.00
	Hardware	2,000	
	Repair & Alteration	1000	
	Boot Allowance	3,000	
	Class B	18,500	
	Class C	8,500	
15-5720	Career Physicals.....	\$	9,000.00
15-5755	EMS Billing Charges.....	\$	140,000.00
	Systems Design West	5,500	
	Annual EMS Billing Charges	134,250	
	Wakefield Collection	250	
15-5756	EMS GEMT FFS.....	\$	145,000.00
	Based on Actuals from FY2022		
15-5757	EMS GEMT CCO.....	\$	255,000.00
	Based on Actuals from FY 2022		
15-5760	EMS Billing Refunds.....	\$	24,000.00
15-5775	Cell Phones.....	\$	2,750.00
15-5835	Contracts- Medical Director.....	\$	27,250.00
	<b>TOTAL MATERIALS AND SERVICES</b>		<b><u>\$ 1,249,000.00</u></b>





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# VOLUNTEER





## GENERAL FUND – VOLUNTEER

### Division Description

The Volunteer Division responds to emergency calls and in combination with career staff, staff apparatus for emergency response. Volunteer Station Lieutenants oversee the volunteers at each station and the Volunteer Station Lieutenants are supervised by the Deputy Chief. Stations 3, 4, and 5 house Resident Volunteers.

In 2021, the Volunteer Tender Operator Role was expanded into the Operations Support Volunteer Role to reflect more adequately the job description.

In FY 2023, Marion County Fire District was awarded a 4- Year FEMA SAFER Grant award for Volunteer Recruitment and Retention, which will allow the district to hire a full time Volunteer coordinator as well as cover marketing and promotional costs to help bolster our Volunteer program.

### Budget Summary

Expenditures	2021 Actual	2022 Actual	2023 Amended	2024 Proposed
Personnel				
Services	\$ 9,814	\$ 5,663	\$ 11,700	\$ 97,300
Materials & Services	\$ 34,010	\$ 61,907	\$ 82,780	\$ 173,250
	<b>\$ 43,824</b>	<b>\$ 67,570</b>	<b>\$ 94,480</b>	<b>\$ 270,550</b>
	% Change	54.18%	39.83%	186.36%

### Personnel Summary

There are currently 53 volunteers serving the Marion County Fire District community, including home responder, tour-of-duty, resident, student, and support service volunteers.

### FY 2024 Proposed Significant Changes

- Hiring a full time Volunteer Coordinator via grant funds
- Increased Station Logistics funds
- Expansion of the number of Resident Volunteers

### FY 2023 Accomplishments

- Award of FEMA SAFER Grant for Volunteer Recruitment & Retention
- Expansion of the Operations Support Volunteer Program
- Recruitment and training of new volunteer firefighters



# VOLUNTEER

## Strategic Plan

### Goal 2 Improve Internal Communication and External Communication and Engagement

Strategy 2.1 Create open lines of communication between supervisors, careers, and volunteers to increase

Target Completion

Action 2.1.1 Designate a liaison between the District and volunteer personnel

2020

Action 2.1.2 Communicate with intention to career and volunteer personnel on

Ongoing

### Goal 3 Strengthen Planning or Staffing and Succession

Strategy 3.2 Maintain and expand volunteer recruitment and retention

Action 3.2.1 Evaluate volunteer reimbursements options annually

Target Completion

Action 3.2.2 Volunteer Officer meet at monthly association meetings

Jun-22

Action 3.2.3 Evaluate utilization of volunteer engine responses, reporting progress at Quarterly Operations Meetings.

Monthly

Action 3.2.4 Identify strategies to expand officering, engineering, and other promotional opportunities for volunteers

Jan-22

## Performance Measures

	Goal	2022 Actual	2023 Projection	2024 Projection
Volunteer Count	75	59	53	65



# VOLUNTEER

## MATERIALS AND SERVICES DETAIL BY ACCOUNT GENERAL FUND, VOLUNTEER

Account	Description	Account Total
<b>20-5650</b>	<b>Volunteer Inventives &amp; Reimbursements.....</b>	<b>\$ 65,000.00</b>
	Volunteer Shift Per Diem	30,000
	Tour of Duty Volunteer Shift Per Diem	35,000
<b>20-5655</b>	<b>Support Services Program.....</b>	<b>\$ 2,000.00</b>
<b>20-5670</b>	<b>Station 3 Logistics.....</b>	<b>\$ 5,500.00</b>
	Weekly Staffing and Drills	4,250
	Association Meeting	1,250
<b>20-5675</b>	<b>Station 4 Logistics.....</b>	<b>\$ 1,250.00</b>
	Association Meeting	
<b>20-5680</b>	<b>Station 5 Logistics.....</b>	<b>\$ 11,750.00</b>
	Weekly Staffing and Drills	6,250
	Association Meeting	1,250
	Tour of Duty Personnel	4,250
<b>20-5690</b>	<b>Station 7 Logistics.....</b>	<b>\$ 5,500.00</b>
	Weekly Staffing and Drills	4,250
	Association Meeting	1,250
<b>20-5700</b>	<b>Public Education.....</b>	<b>\$ 4,000.00</b>
	Outreach Events with Public	
<b>20-5765</b>	<b>Electronic Media.....</b>	<b>\$ 43,500.00</b>
	FEMA Grant E-Media Costs	
<b>20-5815</b>	<b>Publications.....</b>	<b>\$ 34,750.00</b>
	FEMA Grant Print Media	
<b>TOTAL MATERIALS AND SERVICES</b>		<b>\$ 173,250.00</b>





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# ADMINISTRATION

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# ADMINISTRATION

## GENERAL FUND – ADMINISTRATION

### Division Description

The Administration Division includes the function of the Fire Chief, general administrative services, legal, contract administration, human resource management, and finance. The Fire Chief serves as the Chief Executive Officer while providing direction, supervision, coordination, and general support to the District's overall operations.

Administration supports the District in the achievement of its mission and vision by overseeing areas pertaining to strategic planning, policy development, staffing and personnel management, risk management, IT support, contracts and labor relations. In addition, support is provided to the District's Board of Directors and Budget Committee members. The Board of Directors are elected positions serving four-year terms and are required to reside in or own property within the District. The Budget Committee members are appointed by the Board and serve three-year terms.

Finance provides financial accounting, budgeting, and reporting services for the District along with cash management and investments, fixed asset management, and strategic financial forecasting. Finance monitors all department budget activity and more importantly, assures compliance with Oregon Local Budget Law.

### Budget Summary

Expenditures	2021 Actual	2022 Actual	2023 Amended	2024 Proposed
Personnel				
Services	\$ 854,779	\$ 1,040,830	\$ 1,180,925	\$ 1,422,850
Materials & Services	\$ 447,173	\$ 512,252	\$ 641,115	\$ 671,500
	<b>\$ 1,301,952</b>	<b>\$ 1,553,082</b>	<b>\$ 1,822,040</b>	<b>\$ 2,094,350</b>

### Adminstration Expenditures Budget Comparison





# ADMINISTRATION

## Personnel Summary

Position	2023 Adopted	2024 Proposed
Fire Chief	1.00	1.00
Deputy Fire Chief	1.00	1.00
HR Analyst/Battalion Chief	1.00	1.00
Financial & Administrative Specialist	1.00	2.00
Financial Analyst	0.50	1.00
IT Desktop Support & Project Mgr	0.50	1.00
Management Analyst	0.00	0.50
<b>Total FTE</b>	<b>5.00</b>	<b>7.50</b>

## FY 2024 Proposed Significant Changes

- Budgeting for two Financial & Administrative Specialists
- Budgeting for a full time IT project manager for the District
- Increased expense in Election costs to prepare for Local Levy in November
- Increased IT and Computer Supplies as we continue to improve technology infrastructure of the District
- Increased Social Media Presence

## FY 2023 Accomplishments

- Hiring of full time Financial and Human Resource Analysts
- Added a full time Financial and Administrative Support professional to assist with Human Resources
- Multiple grant requests; AFG, SAFER, OSFM, ODF
- Publication of 2022 Annual Report
- Hiring and background process for 10 new Career and over 15 new Volunteer Personnel



# ADMINISTRATION

## Strategic Plan

### Goal 2 Improve Internal Communication and External Communication and Engagement

#### Strategy 2.3 Improve web-based and digital communications

	Target Completion
Action 2.3.1 Maintain up-to-date information concerning District events on the MCFD#1 website in English and Spanish	Ongoing
Action 2.3.2 Draft a digital, information email or newsletter for District residents in English and Spanish	Ongoing
Action 2.3.3 Post regularly on District Facebook account in English and Spanish	Ongoing
Action 2.3.4 Update and maintain updated Spanish-language materials on District website	

### Goal 3 Strengthen Planning or Staffing and Succession

#### Strategy 3.1 Streamline and improve hiring processes

	Target Completion
Action 3.1.1 Maintain and update checklist of required certifications and documents for job postings as needed	May-22
Action 3.1.2 Continue using National Testing Network and explore the use of other hiring tools that screen candidates	Ongoing
Action 3.1.3 Continue evaluating use of online hiring platforms like	May-22
Action 3.1.4 Require that personnel commit to a minimum 2 years with MCFD#1 after receiving District funded paramedic training, or pay back cost of	Last updated MOU Jan 2020
Action 3.1.5 Include "bilingual (English and Spanish)" as a preferred qualification in job descriptions	Jul-22





# ADMINISTRATION

## Goal 4 Build on Relationships with Community Partners

Strategy 4.2	Pursue and maintain Strategic Partnerships	Target Completion
	Action 4.2.1 Establish regular meeting schedule & communications with community partners	Ongoing
	Action 4.2.2 Establish regular meeting schedule & communications with local government entity partners	Q3 2022
Strategy 4.3	Pursue Cooperative Legislative changes	Target Completion
	Action 4.3.1 Evaluate potential legislative changes beneficial to FD Operations	2025
Strategy 4.4	Distribute relevant information to partner agencies to raise awareness of MCFD#1 goals and activities	Target Completion
	Action 4.4.1 Continue to provide a comprehensive annual report to neighboring agencies and the public	Ongoing
	Action 4.4.2 Develop Emergency Communication Plan	Review Annually
	Action 4.4.3 Continue communication to partner agencies of MCFD#1 goals and activities in official reports, bi-annual meetings (Action 4.1.2), training sessions, and informal meetings	Q3 2021
Strategy 4.5	Create goals and Performance Measures	Target Completion
	Action 4.5.1 Research and develop metrics for Strategies 4.1-4.4	Q3 2022
	Action 4.5.2 Create a report that provides metrics on Performance Measures	Q3 2022

## Goal 5 Maintain Financial Sustainability

Strategy 5.1	Identify areas that MCFD#1 can forge new partnerships that minimize costs	Target Completion
	Action 5.1.1 Conduct a comparable wage & benefit survey for all positions	2023
	Action 5.1.2 Perform analysis that details current spending levels in comparison to similar size Districts. The report should also include recommendations to improve alignment with comparable Districts	2022
	Action 5.1.3 Pursue opportunities for increased cost effectiveness and cost sharing with other public/private entities through (1) Information Technology, (2) Communications, (3) Apparatus and Equipment, and (4) EMS	2023
Strategy 5.3	Research and develop proposals to increase grant & contract funding	Target Completion
	Action 5.3.1 Explore available grant opportunities for MCFD#1	Ongoing
	Action 5.3.2 Pursue grant opportunities for MCFD#1	Ongoing
	Action 5.3.3 Research & pursue contract opportunities for MCFD#1	2022
Strategy 5.4	Explore opportunities for cost-saving options	Target Completion
	Action 5.4.1 Research opportunities for innovative ways to generate revenue	Ongoing
	Action 5.4.2 Explore fee increase for the District	2022
	Action 5.4.3 Research additional costs in the District that can be minimized	Budget Process
Strategy 5.5	Create goals and Performance Measures	Target Completion
	Action 5.5.1 Research and develop metrics for 3, 5, and 10 year financial forecasts based on comparable Districts	Q3 2022
	Action 5.5.2 Develop sustainable budget forecast to operate on base funding	2023
	Action 5.5.4 Create a report that provides metrics on Performance Measures	Q3 2021



# ADMINISTRATION

## Performance Measures

	Goal	2022 Actual	2023 Projection	2024 Projection
Number of Applied for Grants	2	4	6	8
Worker's Comp Mod. Rate	0.95	1.28	1.25	1.25
Number of Citizen Mailings	4	2	1	1
Receipt of GFOA Distinguished Budget Presentation award	n/a	Awarded	Awarded	Pending
Number of audit material weaknesses or significant deficiencies	0	0	0	0



# ADMINISTRATION

## MATERIALS AND SERVICES DETAIL BY ACCOUNT GENERAL FUND, ADMINISTRATION

Account	Description	Account Total
30-5530	<b>MDT &amp; Tablet Operations.....</b>	<b>\$ 1,000.00</b>
30-5425	<b>Admin Expense.....</b> Flowers, Cards, Gifts for Retirement/Life Events, Food for Training and Meetings, Incentives	<b>\$ 2,000.00</b>
30-5540	<b>Dues and Subscriptions.....</b> NTN Annual Renewal 500 GFOA, OFCA, OFSOA Memberships 1000 Oregon Fire Museum 500 Keizer Chamber Business Membership 300 Springbrook National User Group 200 Misc. Memberships - IAFC 1000	<b>\$ 3,500.00</b>
30-5645	<b>Recognition &amp; Awards.....</b> Awards, Retirement, Challenge Coins	<b>\$ 9,000.00</b>
30-5695	<b>Recognition Functions.....</b> Annual Awards Banquet and Summer Appreciation Event	<b>\$ 15,000.00</b>
30-5725	<b>Election Costs.....</b> Marion County Elections Office for Nov. 2023 and May 2024 LOL 25,000 May 2024 BOD 17,500	<b>\$ 42,500.00</b>
30-5725	<b>Career Physicals.....</b> 6 SRP Physicals and 4 FF NFPA Physicals	<b>\$ 7,500.00</b>
30-5730	<b>Volunteer Physicals.....</b> 12 FF and 10 Ops Support Physicals	<b>\$ 8,500.00</b>
30-5735	<b>Immunization Supplies.....</b>	<b>\$ 2,250.00</b>
30-5740	<b>District Insurance.....</b> Property: 10% Increase to Cover Additional Apparatus 145,000 SDAO Annual Insurance 14,000	<b>\$ 159,000.00</b>
30-5745	<b>Legal Services.....</b> Legal Counsel and IGA Work	<b>\$ 100,000.00</b>



# ADMINISTRATION

## MATERIALS AND SERVICES DETAIL BY ACCOUNT - *Continued* GENERAL FUND, ADMINISTRATION

<b>30-5750</b>	<b>Audit Services.....</b>	<b>\$</b>	<b>20,750.00</b>
	Secretary of State Audit Filing Fee	250	
	Single Audit Service	4000	
	FY 2023 Audit Service	16,500	
<b>30-5765</b>	<b>Electronic Media.....</b>	<b>\$</b>	<b>36,250.00</b>
	Foremost Media Advertising/Website Maintenance	22,500	
	Flash Alert Annual Subscription	350	
	Media Marketing	11,000	
	WP Website Hosting	400	
	Reader Board Maintenance	2,000	
<b>30-5770</b>	<b>Office Equipment Leases.....</b>	<b>\$</b>	<b>4,750.00</b>
	Copier Rental for Admin and Training Divisions		
<b>30-5775</b>	<b>Cell Phones.....</b>	<b>\$</b>	<b>4,500.00</b>
<b>30-5780</b>	<b>Copies.....</b>	<b>\$</b>	<b>2,750.00</b>
	Copy Fees and Paper Supply		
<b>30-5785</b>	<b>Postage &amp; Shipping.....</b>	<b>\$</b>	<b>1,750.00</b>
<b>30-5790</b>	<b>Office Supplies.....</b>	<b>\$</b>	<b>22,250.00</b>
	Office Products such as tape, scissors, etc.	4,750	
	Paper Supply	9,750	
	Office Furniture: Chairs, Desk	7,750	
<b>30-5793</b>	<b>IT Computer &amp; Supplies.....</b>	<b>\$</b>	<b>14,750.00</b>
	Replacement Laptop, TV and Equipment	3,650	
	Covers, Chargers, Replacement Parts	5,600	
	Phone Replacements	3,000	
	Hotspot Replacements	2,500	
<b>30-5795</b>	<b>Software Licensing.....</b>	<b>\$</b>	<b>15,250.00</b>
	Springbrook Accounting Software	9,700	
	Adobe	900	
	Support for MDT, Airwatch	3,125	
	Dropbox	550	
	Zoom Monthly Fees	975	
<b>30-5800</b>	<b>Finance Expenses.....</b>	<b>\$</b>	<b>3,750.00</b>
	Monthly Banking and Finance Fees	3,400	
	GFOA Award Submission	350	



# ADMINISTRATION

## MATERIALS AND SERVICES DETAIL BY ACCOUNT - *Continued* GENERAL FUND, ADMINISTRATION

30-5810	Document Shredding.....	\$	1,000.00
30-5815	Publications.....	\$	7,500.00
	Budget - Supplemental, Hearings, Financial Summary	4,500	
	Various Media Publications	3,000	
30-5830	Expenses to Recover.....	\$	5,000.00
30-5833	Expenses to Recover - Cobra.....	\$	30,250.00
30-5840	Background Checks.....	\$	7,000.00
30-5845	Safety Committee.....	\$	750.00
30-5850	SDAO Matching Grant Project.....	\$	8,000.00
	Safety & Security Grant Match	5000	
	Internship Grant Match	3000	
30-5855	Chaplains Service.....	\$	10,000.00
	Donation to WV Fire Responder Chaplains		
30-5939	IT Support.....	\$	125,000.00
	Contract with Lightpoint for Network Support		
TOTAL MATERIALS AND SERVICES			<u>\$ 671,500.00</u>





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**TRAINING**

## GENERAL FUND – TRAINING

### Division Description

The Training Division is responsible for delivering a variety of training programs, developing proper safety techniques and procedures, maintaining accurate and complete training records, and fostering professional growth and development to all members of the organization. In addition, the Training Officer is responsible for the recruitment and retention programs of District Volunteers. Safety and career development are key elements in the design of all training programs; therefore, the District delivers an in-service training program that provides most of the necessary training for personnel to be safe, effective, and efficient. Training is a critical function of the District in that all members must constantly be prepared for a wide variety of overly complex and stressful fire, medical and/or rescue situations. For these reasons, all training is administered and delivered to meet or exceed standards set by Local, State, National, and/or any other governing institution.

### Budget Summary

Expenditures	2021 Actual	2022 Actual	2023 Amended	2024 Proposed
Personnel Services	\$ 182,929	\$ 187,183	\$ 204,250	\$ 224,750
Materials & Services	\$ 65,205	\$ 93,766	\$ 239,510	\$ 358,900
	<b>\$ 248,134</b>	<b>\$ 280,949</b>	<b>\$ 443,760</b>	<b>\$ 583,650</b>

### Training Expenditures Budget Comparison



### Personnel Summary

Position	2023 Adopted	2024 Proposed
Training Captain	1.00	1.00
<b>Total FTE</b>	<b>1.00</b>	<b>1.00</b>

### FY 2024 Proposed Significant Changes

- Quint Ladder Truck Training, including Aerial Operator Certifications
- Prepare personnel for bi-annual recertification requirements in August 2024
- Utilize grants to expand personnel's skills and scene capabilities
- Increased Professional Development Courses

### FY 2023 Accomplishments

- Expansion and build out of current training platform to capture all training personnel completed
- Acquisition and delivery of DPSST/OSFM grant funded wildland firefighter training and equipment
- Initial factory training/skills tracking for new SCBA equipment
- Aerial Operator Training for Career Personnel

# TRAINING

## Goal 1 Optimize Training Opportunities or Career and Volunteer Personnel

Strategy 1.1	Provide training opportunities for career and volunteer personnel	Target Completion
Action 1.1.1	Conduct basic and multi-company training drills with career and volunteer personnel	2019, updated
Action 1.1.2	Report on progress of basic and multi-company training drills at respective officers' meetings	2018, updated
Action 1.1.3	Create scheduling opportunities for volunteers to respond as a full crew as well as augment career crews	2021, updated
Strategy 1.2	Formalize professional development program for personnel	
Action 1.2.1	Budget sufficient funds for personnel to attend professional development and higher education trainings	2018, updated

## Goal 4 Build on Relationships with Community Partners

Strategy 4.1	Continue and improve coordination with partner agencies to maximize use of shared resources	Target Completion
Action 4.1.2	Explore opportunities to train with emergency partners, reporting back at each bi-annual meeting (Action 4.1.2) of partner organizations	2022
Action 4.1.3	Expand emergency services partner training to include more involvement with law enforcement, for example training in self-defensive tactics, active shooter drills, or arson investigation	Q3 2022

### Performance Measures

	Goal	2022 Actual	2023 Projection	2024 Projection
Career & Volunteer Training and Continuing Ed Hours	5,000	21,336	16,680	12,500
Number of Volunteer Recruit Academies	2	2	2	2
Number of large-scale training drills with career and volunteer personnel	4	1	2	2



# TRAINING

## MATERIALS AND SERVICES DETAIL BY ACCOUNT GENERAL FUND, TRAINING

Account	Description	Account Total
40-5530	MDT & Tablet Operations.....	\$ 500.00
40-5425	Admin Expense.....	\$ 11,650.00
	Training Ipad apps and fees	300
	Target Solutions for all personel	11,250
	Testmoz Testing Center	100
40-5770	Office Equipment Leases .....	\$ 2,500.00
40-5775	Cell Phones.....	\$ 750.00
40-5580	Copies.....	\$ 500.00
40-5840	Background Checks.....	\$ 500.00
	Fingerprinting, DPSST	
40-5867	Conferences and Seminars.....	\$ 52,500.00
	EMS Conferences	6,000
	Fire Conferences	31,150
	Fire Marshal Conferences	5,850
	FDIC	7,500
	NW Leadership Conference	2,000
40-5869	EMS Training Supplies.....	\$ 1,500.00
	Airway EMT level Suction Units	
40-5871	Classroom Supplies.....	\$ 2,000.00
	Replacement Text Books and General Classroom Supplies	
40-5873	Fire Training Supplies.....	\$ 16,750.00
	General Materials and Supplies	5,800
	Extracation Vehicles	2,700
	Rope Rescue Training	1,000
	Helmet Passports for Live Fire	1,500
	Vehicle and Machine Standard Training Supplies	5,750
40-5875	Training Rehab Supplies.....	\$ 3,000.00
	All Day Live Fire	1,800
	Fire Academy	1,000
	MWFIA Meetings	200

# TRAINING

## MATERIALS AND SERVICES DETAIL BY ACCOUNT - *Continued* GENERAL FUND, TRAINING

<b>40-5877</b>	<b>Fire Training Outsource.....</b>	<b>\$</b>	<b>78,250.00</b>
	Extracation	3,250	
	Aerial Training	15,750	
	Professional Speakers	22,000	
	Large Animal Rescue	12,500	
	Command Academy	15,000	
	Other Fire Trainings	9,750	
<b>40-5879</b>	<b>EMS Training Expenses.....</b>	<b>\$</b>	<b>12,000.00</b>
<b>40-5881</b>	<b>EMS Training Outsource.....</b>	<b>\$</b>	<b>46,000.00</b>
	EMR/CPR for all staff	9,000	
	Trauma Emergency Care	10,000	
	Difficult Airway Classes	27,000	
<b>40-5883</b>	<b>Admin Training Outsource.....</b>	<b>\$</b>	<b>29,500.00</b>
	SDAO Annual Conference	4,200	
	OR GFOA Annual Conference	2,000	
	Electricians Continuing Education- Facilities	450	
	Springbrook Training	1,500	
	Springbrook Annual Conference	11,600	
	OFSOA Conference	4,500	
	National GFOA Conference	5,250	
<b>40-5885</b>	<b>Professional Development.....</b>	<b>\$</b>	<b>101,000.00</b>
	Wellness/Mental Health	10,000	
	Tuition and Books	50,000	
	Seminars/Speakers	7,500	
	Leadership Development	10,000	
	Professional Coaching	12,500	
	Admin Continuing Education	11,000	
<b>TOTAL MATERIALS AND SERVICES</b>			<b>\$ 358,900.00</b>







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# COMMUNITY RISK REDUCTION

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# COMMUNITY RISK REDUCTION

## GENERAL FUND – COMMUNITY RISK REDUCTION

### Division Description

The Community Risk Reduction Division consists of a Division Chief-Fire Marshal and a Deputy Fire Marshal. This division is responsible for increasing the public's awareness of safety initiatives, fire prevention, safety education programs, and conducting fire investigations. In addition, this division provides building plans review, pre-construction advisement, as well as building and fire protection system inspection/certification.

The Division Chief reviews commercial construction plans for fire code compliance specific to fire safety systems. They also attend pre-application land development conferences to provide technical advice on fire service apparatus access and firefighting water supply requirements. The Division Chief also partners with inspectable occupancies and the public to help them meet the requirements imposed by State laws, fire codes, and other recognized national standards. Once new building construction is completed, fire and life safety construction maintenance codes are enforced for the safety of occupants and firefighters. Enforcement of laws relating to fire safety also includes investigating all fires to determine the origin, cause, circumstance, and responsibility that led to the ignition of hostile fires. The Community Risk Reduction Division also provides fire investigation standby 24 hours a day, seven days a week.

### Budget Summary

Expenditures	2021 Actual	2022 Actual	2023 Amended	2024 Proposed
Personnel				
Services	\$ 196,875	\$ 233,941	\$ 299,095	\$ 319,000
Materials & Services	\$ 1,711	\$ 5,557	\$ 31,625	\$ 34,850
	<b>\$ 198,586</b>	<b>\$ 239,498</b>	<b>\$ 330,720</b>	<b>\$ 353,850</b>

### Community Risk Reduction Expenditures Budget Comparison



### Personnel Summary

Position	2023 Adopted	2024 Proposed
Fire Marshal	1.00	0.50
Deputy Fire Marshal	0.50	1.00
<b>Total FTE</b>	<b>1.50</b>	<b>1.50</b>

### FY 2024 Proposed Significant Changes

- Attempt to maintain current service levels
- Budget for 1.0 FTE Deputy Fire Marshal hired April 1, 2023, to provide transition for fully retiring Division Chief/Fire Marshal



# COMMUNITY RISK REDUCTION

## FY 2023 Accomplishments

- Manage Divisional responsibilities with 1 FTE
- Hiring of Deputy Fire Marshal
- Expansion of the Fire Marshal cost recovery fees
- Increase in new construction plan reviews for access and water supply compliance
- Radio Coverage for Firefighter safety in buildings program

## Strategic Plan

### **Goal 2 Improve Internal Communication and External Communication and Engagement**

Strategy 2.2 Gather and implement strategies to engage with the Latino community

Target Completion

Action 2.2.1	Develop a list of community organizations that specifically serve the Latino community	2021
Action 2.2.2	Meet with leaders of identified community groups to gather ideas about effective strategies for connecting with the Latino community	2021
Action 2.2.3	Implement strategies gathered from action item 2.2.2	2023

## Performance Measures

	Goal	2022 Actual	2023 Projection	2024 Projection
Number of Completed Inspections	100	88	100	100
Number of Public Events	8	39	8	8
Number of Pre-Plans Completed	36	47	36	36



# COMMUNITY RISK REDUCTION

## MATERIALS AND SERVICES DETAIL BY ACCOUNT GENERAL FUND, COMMUNITY RISK REDUCTION

Account	Description	Account Total
30-5530	MDT & Tablet Operations.....	\$ 500.00
50-5425	Admin Expense..... Preparation of Documents and Items for Fire Marshal	\$ 250.00
50-5540	Dues and Subscriptions..... NFPA Subscription Service and Annual Subscriptions and Dues for Fire Marshal	\$ 6,000.00
50-5775	Cell Phones.....	\$ 1,100.00
50-5893	Photography Supplies.....	\$ 250.00
50-5895	FM Operational Supplies..... Fire investigation Supplies and Respirator	\$ 4,750.00
50-5897	Community Outreach Supplies..... Public Education Materials for MCFD#1 Events	\$ 10,000.00
50-55899	Open House Supplies..... Fire Prevention Annual Open House	\$ 12,000.00
TOTAL MATERIALS AND SERVICES		<u>\$ 34,850.00</u>





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# LOGISTICS



# LOGISTICS

## GENERAL FUND – LOGISTICS

### Division Description

The Logistics Division is responsible for the coordination and oversight of the routine and preventive maintenance of all the district's fleet and facilities. The main objective of the department is to maintain and protect the public's investment with the district's facilities, fleet, and equipment to ensure operational effectiveness as well as uninterrupted response capabilities. Secondary responsibilities include apparatus improvement projects and incident scene response for working incidents.

### Budget Summary

Expenditures	2021 Actual	2022 Actual	2023 Amended	2024 Proposed
Personnel				
Services	\$ 137,948	\$ 145,172	\$ 176,125	\$ 210,500
Materials & Services	\$ 418,708	\$ 469,963	\$ 865,125	\$ 924,150
	<b>\$ 556,656</b>	<b>\$ 615,135</b>	<b>\$ 1,041,250</b>	<b>\$ 1,134,650</b>

### Logistics Expenditures Budget Comparison



### Personnel Summary

Position	2023 Adopted	2024 Proposed
Facilities Maintenance/Engineer	1.00	1.00
<b>Total FTE</b>	<b>1.00</b>	<b>1.00</b>

### FY 2024 Adopted Significant Changes

- Increase for apparatus repairs and contract labor based on historical trending, still cost effective in lieu of in-house servicing
- Major increase in fuel prices due to market conditions, increased call volume and training for new apparatus

### FY 2023 Accomplishments

- Maintenance of aging fleet of apparatus
- Maintenance of aging facilities
- Evaluation of vendor service costs
- Purchase of 2 used medic units to be utilized as reserve and remounted for Single Role EMS Program

### Strategic Plan

#### **Goal 5 Maintain Financial Sustainability**

Strategy 5.5 Create goals and Performance Measures

Action 5.5.3 Develop large capital outlay plan, replacement plan and funding mechanism

Target Completion  
Q4 2022





# LOGISTICS

## MATERIALS AND SERVICES DETAIL BY ACCOUNT GENERAL FUND, LOGISTICS

Account	Description	Account Total
60-5530	MDT & Tablet Operations.....	\$ 500.00
60-5425	Admin Expense..... Dues and Various expenses for Fleet and Facilities	\$ 500.00
60-5775	Cell Phones.....	\$ 550.00
60-5903	Station Repair & Maintenance..... Station Striping 2,200 Station Parts and Supplies 25,000 Station Painting 30,000 Station 1 -Flooring 5,000 Station Security Cameras 10,050 Lighting Project 7,250	\$ 79,500.00
60-5905	Grounds Repair & Maintenance..... Septic, Weed Spray, Equipment Maintenance and Bark Dust	\$ 20,000.00
60-5907	Station Generator Repair & Maintenance..... All Stations Generator Repair	\$ 21,250.00
60-5909	Station Fire Alarm Monitoring.....	\$ 4,500.00
60-5911	Station Fire Alarm Testing.....	\$ 5,750.00
60-5913	Fire Extinguisher Repair & Maintenance.....	\$ 3,000.00
60-5915	Station Equipment & Furnishings..... Station Furniture 18,000 Station Appliances 10,750	\$ 28,750.00
60-5919	Cleaning Supplies.....	\$ 3,000.00
60-5921	Laundry Supplies.....	\$ 550.00
60-5923	Kitchen Supplies.....	\$ 3,000.00
60-5925	Paper Products.....	\$ 5,300.00
60-5927	Drinking Water.....	\$ 5,500.00
60-5929	Miscellaneous Supplies..... Small Station Disposables, Hand Soap, Coffee, Dispensers	\$ 6,500.00



# LOGISTICS

## MATERIALS AND SERVICES DETAIL BY ACCOUNT - *Continued* GENERAL FUND, LOGISTICS

60-5931	Land Line Phones.....	\$	25,750.00
60-5933	Electricity.....	\$	75,000.00
60-5935	Natural Gas.....	\$	60,250.00
60-5937	Water & Sewer.....	\$	3,000.00
60-5941	Garbage Services.....	\$	6,500.00
60-5943	Cable & Internet.....	\$	34,500.00
60-5945	Fleet Tools & Equipment.....	\$	1,250.00
	Drill Batteries and Maintenance		
60-5949	Apparatus Repairs.....	\$	82,250.00
	Hitch	1,600	
	Scissor Lift Batteries	650	
	Various Repairs to Current Apparatus	80,000	
60-5951	Lube Oil Filter.....	\$	15,000.00
	Medics Monthly	6,000	
	Fire	6,750	
	Staff and Command Vehicles	2,250	
60-5953	Fuel- Gasoline.....	\$	48,000.00
	9 Vehicles for Command and Staff as well as Station Equipment		
60-5955	Fuel - Diesel.....	\$	210,750.00
	30 Fire and EMS Apparatus including training on new Ladder Truck		
60-5957	Apparatus Cleaning Supplies.....	\$	1,250.00
60-5959	Fleet Stock Supplies.....	\$	500.00
60-5961	Body Work & Painting.....	\$	5,000.00



# LOGISTICS

## MATERIALS AND SERVICES DETAIL BY ACCOUNT - *Continued* GENERAL FUND, LOGISTICS

<b>60-5963</b>	<b>Electrical Repairs.....</b>		<b>\$ 20,000.00</b>
	EMS and Fire Apparatus Touch Panels, Headlights, Inverter		
<b>60-5965</b>	<b>Apparatus Titling &amp; Licensing.....</b>		<b>\$ 500.00</b>
<b>60-5967</b>	<b>Apparatus Tires.....</b>		<b>\$ 39,500.00</b>
	Staff and Small Vehicles	7,200	
	PUC and Ladder Truck	19,100	
	Medics	13,200	
<b>60-5969</b>	<b>Apparatus Batteries.....</b>		<b>\$ 7,000.00</b>
<b>60-5971</b>	<b>Contract Shop Labor.....</b>		<b>\$ 100,000.00</b>
	Medic Services	50,000	
	Fire Services	50,000	
<b>TOTAL MATERIALS AND SERVICES</b>			<b>\$ 924,150.00</b>





# CAPITAL OUTLAY





# CAPITAL OUTLAY

## GENERAL FUND – CAPITAL OUTLAY

### Division Description

The District classifies a purchase as capital outlay when the item costs at least \$5,000 and has a useful life of a year or more. This policy was established at the beginning of FY 2020. For prior fiscal years, the capital outlay history reflects a lower capital outlay threshold.

### Budget Summary

Expenditures	2021 Actual	2022 Actual	2023 Amended	2024 Proposed
Capital Outlay	\$ 103,305	\$ 127,283	\$ 141,200	\$ 61,250
	\$ 103,305	\$ 127,283	\$ 141,200	\$ 61,250

### Capital Outlay Expenditures Budget Comparison



### FY 2024 Proposed Significant Changes

- Increase for fire hose replacement and Middle Grove Fire Station Generator hook up
- Severely underfunded to provide for replacement equipment

### FY 2023 Accomplishments

- Transfer to Capital Outlay Reserve Fund for future expenses in-lieu of bond funding
- Investment in 1 time Capital purchases to decrease pressure on General Fund MS expenses
- Purchase of dual band radios and movement to 800MHz Radio System

### Strategic Plan

#### Goal 5 Maintain Financial Sustainability

Strategy 5.5 Create goals and Performance Measures

Action 5.5.3 Develop large capital outlay plan, replacement plan and funding mechanism

Target Completion  
Q4 2022

### Performance Measures

	Goal	2022 Actual	2023 Projection	2024 Projection
Replaced or remounted apparatus	1	1	2	3

# CAPITAL OUTLAY

## MATERIALS AND SERVICES DETAIL BY ACCOUNT GENERAL FUND, CAPITAL OUTLAY

Account	Description	Account Total
<b>80-7000</b>	<b>CO- Facilities.....</b>	<b>\$ 25,000.00</b>
	Station Generator Hook up	25,000
<b>80-7020</b>	<b>CO- Fire Hose.....</b>	<b>\$ 17,500.00</b>
	Ponn Conquest 75' Hose	11,000
	Replacement of Damaged or Old Fire Hose	6,500
<b>80-7035</b>	<b>CO- Power Tools.....</b>	<b>\$ 5,000.00</b>
	20V Battery for PPV Fan	5,000
<b>80-7045</b>	<b>CO- Ladders.....</b>	<b>\$ 1,250.00</b>
<b>80-7050</b>	<b>CO- Radios.....</b>	<b>\$ 12,500.00</b>
	Replacement of Broken Radios	
<b>TOTAL MATERIALS AND SERVICES</b>		<b><u>\$ 61,250.00</u></b>







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# GENERAL FUND – NOT ALLOCATED TO ORG UNIT

## GENERAL FUND – NOT ALLOCATED TO ORGANIZATIONAL UNIT

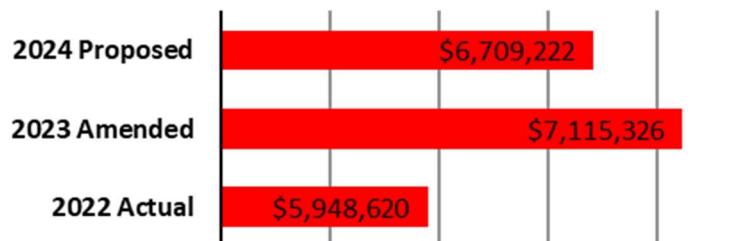
### Division Description

Starting with FY 2021, the District’s Transfer, Contingency, Reserve for Future Expenditures, & Unappropriated Ending Fund Balance accounts were classified into a newly created division titled, “Not Allocated to Organizational Unit”. This better aligns with Oregon Local Budget Law and allows better transparency, tracking and budget allocation to all budgeted departments.

### Budget Summary

Expenditures	2021 Actual	2022 Actual	2023 Amended	2024 Proposed
Transfer Out	\$ 298,387	\$ 300,000	\$ 1,584,322	\$ 1,527,272
Contingency	\$ 600,500	\$ 635,250	\$ 745,000	\$ 745,000
Ending Fund Balance	\$ 2,567,000	\$ 5,013,370	\$ 4,786,004	\$ 4,436,950
	<b>\$ 3,465,887</b>	<b>\$ 5,948,620</b>	<b>\$ 7,115,326</b>	<b>\$ 6,709,222</b>

### Transfers/Contingency/EFB Expenditures Budget Comparison





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# DEBT SERVICE FUND



# DEBT SERVICE FUND

## DEBT SERVICE FUND – FUND 30

### Fund Description

This fund was originally created to record and manage the payments on outstanding General Obligation Bonds from 2008. At the end of FY 2022, the District's total outstanding debt is \$0, as the District has been able to pre-pay, retire bond debt service and save taxpayers interest payments.

With the need for significant Capital Outlay Financing, and the fact that the bonded, indebtedness was paid off, The District secured a \$3.5 million Financing Agreement in May 2022, to pay for large Capital Projects, with a 15-year repayment plan. This Fund will now be utilized to record and manage the payments for this Agreement. The funds for the payments will come from existing District Resources, and no taxpayer approved increased bonds or levies. This fund accounts for the bi-annual payments for the Financing Agreement and is budgeted at \$250,000.

### Bond Rating

The District enjoys an A2 rating from Moody's Long-term Corporate Obligation Rating. Obligations rated A2 are considered upper-medium grade, are subject to low credit risk and the District has more than a sufficient financial ability to pay off the loan.

### Debt Limits

Debt limits in the State of Oregon for public entities is limited to a maximum of 1.25% of the Real Market Value of the District. For FY 2023, the District remains well below the debt limits.

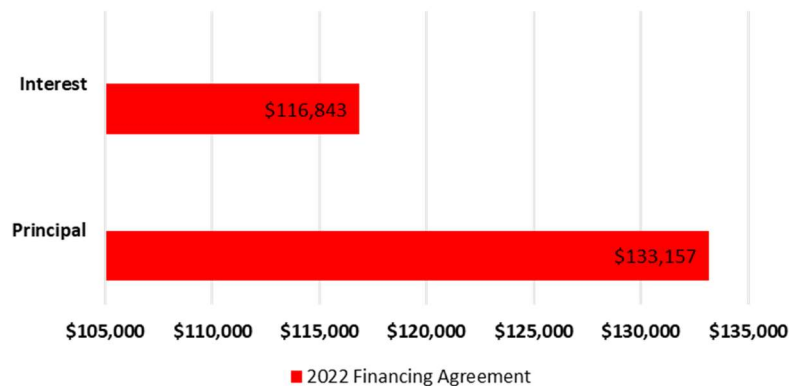
### FY 2023 Real Market Value of District

\$ 7,635,518,942

### FY 2023 Debt Limit

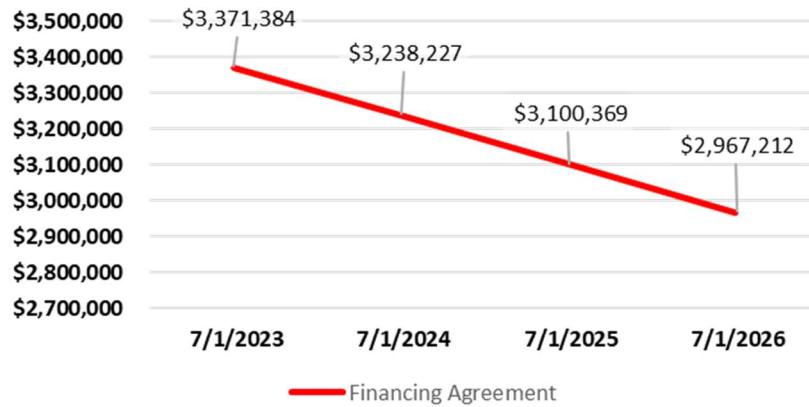
\$ 82,240,690

### Debt Service Payment



# DEBT SERVICE FUND

## Outstanding Debt



	Date of Issue	Date of Maturity	Amount of Issue	Rate of Interest	Outstanding 6/30/2023	Maturing 2023-2024 Principal	Maturing 2023-2024 Interest
<b>Financing Agreement</b>							
2022 Financing Agreement	4/27/2022	4/27/2037	\$ 3,500,000	3.5% Fixed	\$ 3,436,250	\$ 133,157	\$ 116,843
TOTAL - Debt			\$ 3,500,000		\$ 3,436,250	\$ 133,157	\$ 116,843

2021 Actual	2022 Actual	2023 Amended	Account 30	Description	2024 FTE	2024 Proposed	2024 Approved	2024 Adopted
<b>Debt Service Fund</b>								
0	103,500	45,000	4000-00	Beginning Fund Balance	0.00	59,000		
21,925	27,675	0	4015-00	Property Taxes - Delinquent Yr	0.00	0		
1,020,551	1,122,731	0	4020-00	Property Taxes - Current Year	0.00	0		
0	0	250,000	4035-00	Transfer from other Fund	0.00	225,000		
<b>1,042,476</b>	<b>1,253,906</b>	<b>295,000</b>		<b>Fund Resources Totals:</b>	<b>0.00</b>	<b>284,000</b>		
1,145,000	1,175,000	128,616	6900-00	Debt Service - Principal	0.00	133,157		
65,427	28,607	121,384	6905-00	Debt Service - Interest	0.00	116,843		
0	0	45,000	9999-00	DS Unapp End Fund Balance	0.00	34,000		
<b>2,252,902</b>	<b>2,457,512</b>	<b>295,000</b>		<b>Fund Requirements Totals:</b>	<b>0.00</b>	<b>284,000</b>		







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# CAPITAL PROJECTS FUND



# CAPITAL PROJECTS FUND – FUND 70

## CAPITAL PROJECTS FUND – FUND 70

### Fund Description

The Capital Projects (Bond) Fund was created to account for the proceeds of the 2009 & 2012 Bond Sale of \$10,000,000, approved by voters in 2008. This Fund was completely expended at the end of FY 2017. Beginning in FY 2020, this Fund was being utilized again to account for proceeds from the Rockdale property sale. The Rockdale property was originally purchased from bond proceeds for the purpose of a fire station; thus, the property sale proceeds were being tracked separately in this Fund. This Fund was completely exhausted at the end of FY 2021.

With the District securing the 2022 Financing Agreement in the amount of \$3.5 million for Capital Projects, this Fund will again be used to track these large purchases, separately from other Funds. The Financing Agreement Funds are to meet large capital needs such as Quint Ladder Truck, remodeling the Middle Grove Fire Station, Pumper, Extrication Equipment, Self-Contained Breathing Apparatus (SCBA) and ambulance re-mounting on new chassis to provide extended life and safe, reliable apparatus into the future.

This Fund will be fully expended in FY 2024 as the identified projects are completed.

2021 Actual	2022 Actual	2023 Amended	Account 70	Description Capital Projects Fund	2024 FTE	2024 Proposed	2024 Approved	2024 Adopted
325,818	0	3,490,000	4000-00	Beginning Fund Balance	0	800,000		
1,817	0	5,000	4050-00	Interest on Investments	0	1,000		
		727,272	4035-00	Transfer from other Fund		727,272		
<b>327,635</b>	<b>0</b>	<b>4,222,272</b>		<b>Fund Resources Totals:</b>	<b>0.00</b>	<b>1,528,272</b>		
0	0	0	7055-00	Apparatus & Equipment Replacement	0	1,528,272		
326,318		4,222,272	7160-00	CO- Apparatus Replacement	0			
1,317	0	0	7999-00	Transfer to Other Fund	0			
<b>327,635</b>	<b>0</b>	<b>4,222,272</b>		<b>Fund Requirements Totals:</b>	<b>0.00</b>	<b>1,528,272</b>		





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# CAPITAL OUTLAY RESERVE FUND





# CAPITAL OUTLAY RESERVE FUND

## CAPITAL OUTLAY RESERVE FUND – FUND 80

### Fund Description

The Capital Outlay Reserve Fund accounts for financial resources set aside for capital outlay expenditures, including the acquisition, construction or major maintenance of facilities, apparatus and other capital assets of the District. A capital outlay is defined as a fixed asset with a value of over \$5,000 that is used in District Operations and has an initial useful life extending beyond one year.

This fund is budgeted at \$875,000 through a transfer from the General Fund for FY 2024. Primary revenue sources are transfers that come from the General Fund through Ground Emergency Management Transport (GEMT) funds, equipment sale proceeds, and conflagration reimbursements for deployed apparatus.

Presently, the District's intention is to continue utilizing a capital outlay vehicle/equipment plan and anticipate larger, long term capital outlay needs and necessary funding needed. Process for identification of projects includes National Fire Protection Association (NFPA) Standards for useful life of equipment and apparatus, funding resources and District Maintenance Records as well as anticipated future needs. Through the use of the Capital Outlay Reserve Fund, the goal is to limit the impact to the General Fund budget to smaller yearly transfers, without impact to necessary resources that are needed to provide essential personnel and budgetary means to accomplish the mission of the District. Setting aside funds each year allows the District to plan and budget for necessary expenditures to maintain efficient operations and control ongoing maintenance costs that could affect the General Fund budget, as well as plan for future financing and bonds/levies needs through voter approved indebtedness.

Anticipated transfers into this fund, of \$575,000, include the following:

- \$75,000 Conflagration Recovery Costs
- \$500,000 GEMT Transfer

2021 Actual	2022 Actual	2023 Amended	Account 80	Description Capital Outlay Reserve Fund	2024 FTE	2024 Proposed	2024 Approved	2024 Adopted
140,353	352,500	195,000	4000-00	Beginning Fund Balance	0	300,000		
298,046	300,000	607,050	4035-00	Transfer from other Fund		575,000		
<b>438,399</b>	<b>652,500</b>	<b>802,050</b>		<b>Fund Resources Totals:</b>	<b>0.00</b>	<b>875,000</b>		
63,155	652,500	802,050	7055-00	Apparatus & Equipment Replacement	0	875,000		
<b>63,155</b>	<b>652,500</b>	<b>802,050</b>		<b>Fund Requirements Totals:</b>	<b>0.00</b>	<b>875,000</b>		

### Relationship of Capital Expenditures to Annual Operating Budget

The relationship of the Districts capital outlay replacement and replacement schedule directly impacts the General Fund and it is important to account for this. The impact on the General Fund is important to account for as the majority of the resources that provide funds for the Capital Outlay Reserve Fund are derived from transfers from the General Fund. As such, if the General Fund is not able to sustain transfers on an on-going basis or are insufficient to fund replacement expenditure needs, other funding resources may need to be pursued further including leases, line of credit or bonded debt.



# CAPITAL OUTLAY RESERVE FUND

For the 2023 FY, two water tenders are scheduled to be remounted onto new chassis from the Fund. Due to this replacement of the older chassis, the fuel and maintenance costs for both of these units will be decreased due to warranties, more fuel efficiency and decreased maintenance needs.

## **Capital Outlay Replacement Schedule**

The District is currently working on a more expansive 20-year Capital Improvement Plan (CIP) that is scheduled to be completed in August 2023. The following Capital Outlay Replacement Schedule guides the annual budgeted expenditures. This is a guide and plan as future needs outpace available resources, so other sources of funding need to be identified. This Schedule is reviewed and revised annually as needed. Factors that affect this plan include consideration of call volumes, deployment models, replacement schedules, changing demographics, property development and maintenance costs of current Capital Assets.



# CAPITAL OUTLAY RESERVE FUND

## Capital Replacement Schedule – For Large Capital Items

(Subject to Revision)

\*\*Numbers Represented in Thousands

PROJECT			TIMELINE									
	Current	Proposed	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
<b>Station #1</b>	2014		TBD									
E315	2008 PUC						\$715					
E317	2010 PUC	Engine							\$715			
L31	2023 Quint											
BR318	2001 BR	Upgraded 2019										
M31	2014 Int'l	FL Remount	\$350									
M30	2014 Int'l	FL Remount									\$466	
M34	2014 Int'l	FL Remount	\$350									
M71	2012 Ford	FL Remount		\$350								
M72	2012 Ford	FL Remount		\$350								
T319	2002 FL	KEEP										
<b>Station #2</b>	2001	Replace/Remodel Interior										
M32	2014 Int'l	FL Remount								\$465		
E305	2010 PUC	Reg Engine	\$600									
BC34	2009 P/U	BC32 Suburban										
T329	1995 GMC	FL Remount 2021										
<b>Station #3</b>	2000	Paint/Lighting	\$10									
E335	2014 KME	Type 3 Engine										
B338	2011 BR	KEEP										
T339	1995 GMC	FL Remount 2021										
<b>Station #4</b>	2000											
HB345	2014 KME	Type 3 Engine										
U34	Dump Truck	KEEP										
S34	1999 Ford	Cargo Van	\$45									
S344	2011 Tahoe	KEEP										
<b>Station #5</b>		Paint/Lighting	TBD									
E715	2008 PUC	Engine					\$715					
E717	2010 PUC	Engine							\$715			
HB717	2014 KME	Type 3 Engine										
BR718	1999 BR	Upgrade (Lighting & pump unit)										
T719	1995 GMC	FL Remount		\$350								
<b>Station #6</b>	2000/remodel	Relocate					\$5,000					
E725	2008 PUC	Engine					\$682					
M33	2014 Int'l	FL Remount	\$350									
<b>Station #7</b>	2000											
S73	2010 Tahoe	KEEP										
SU734	1999 Spartan	KEEP										
<b>Station #8</b>												
BC32	2016 Subr	Suburban/Pickup		\$94		\$108		\$120		\$140		\$160
<b>Staff/Support Vehicles</b>												
C301	2019 P/U	FY 2039										
C302	2014 Tahoe	FY 2034										
Facilities	2006 P/U	FY 2026			\$63							
FM31	2009 P/U	FY2029						\$70				
SQ31	2009 Tahoe	KEEP										
TO31	2011 Tahoe	FY 2031								\$70		
<b>Administration</b>	1968/1989	Replacement	\$2,000									
<b>Equipment</b>												
SCBA's	2023											
Portable Radios		FY 2026			\$563							
Station Generators		TBD-Funding	\$400									
Defibrillators		TBD-Funding		\$1,500								
Ambulance Gurneys		TBD-Funding							\$200			
Logistics Bld (St#1)		TBD-Funding	\$500									





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## FINANCIAL POLICIES

Originally Adopted: 7/16/2020  
Recent Revision Adopted: July 2022

### SUMMARY OF POLICIES

1. The District will adopt and maintain a balanced budget in which total resources of beginning fund balance, revenues, and other financing sources are equal to the total of expenditures, other financing uses, and ending fund balance. The District will use one-time revenues to fund one-time expenditures in order to prevent potential shortfalls.
2. The District will avoid adopting budgetary procedures that result in balancing current operational costs at the expense of future years' operations.
3. The District will maintain a budgetary control system to ensure compliance with the adopted budget, State of Oregon Budget Law, and generally accepted accounting principles. The Board of Directors will receive monthly "budget to actual" financial statements comparing actual revenues and expenditures to budgeted amounts on all funds and programs.
4. The District will budget revenues based on historical trends and assessor's office advisement that are realistic and conservative.
5. The District will pursue revenue diversification by actively pursuing Local, State, and Federal grants and/or partnerships with other agencies and jurisdictions to improve funding opportunities and promote cost effectiveness.
6. The District will maintain an unappropriated ending fund balance account for the General Fund equal to the amount of 4 months of Personnel Services costs to minimize the potential need of short-term borrowing in dry cash flow periods of July through November.
7. The District will budget Operating Contingency in the General Fund of no less than five percent of budgeted Personnel Services and Materials & Services for unforeseen circumstances. Operating Contingency expenditures will only be made by a transfer to the appropriate line item account(s) through Board Resolution.
8. The District will budget for debt service payments until all debt is obligated and will remain within legal debt limit requirements.
9. The District will continue long term financial planning by reviewing and updating the 5-year & 10-year Financial Forecasts and the Capital Outlay Replacement Schedule annually, adjusting for economic, social, demographic, operational, and/or legislative changes that may affect financial stability.
10. The District will maintain a Capital Improvement Plan & Replacement Schedule and identify both short and long-term capital expenditures. The District will provide sufficient funding to the Capital Projects Fund via transfers from the General Fund in order to meet budgeted capital expenditures, so long as revenue allows and basic operating expenditures are sustained.
11. The District will invest available funds in the Local Government Investment Pool (LGIP).
12. The District will present the Financial Policies annually at the June or July Board of Directors meeting for review and adoption.



# FINANCIAL POLICIES

Marion County Fire District No. 1 functions under Oregon Revised Statutes, Chapter 478, as a Special District and provides many services to the citizens of the District surrounding Salem and Keizer, in Marion County, Oregon. Services provided include Emergency Medical Services (basic and advanced life support), fire suppression, fire prevention, public education, and rescue.

The FY 2024 budget has been prepared after analyzing, evaluating, and justifying requests from all divisions and represents the requested financial support for the operation of the functions of Marion County Fire District No. 1.

The Board of Directors' resolution adopting the balanced budget and authorizing appropriations for each fund sets the level by which disbursements cannot legally exceed appropriations. A budget is considered balanced when the Funds' total resources of beginning fund balance, revenues, and other financing sources are equal to the total of expenditures, other financing uses, and ending fund balance.

The budget is presented by division and legal appropriation control will be identified and adopted by this organizational unit. There is flexibility in the use of various line items within a division, so long as the total division's appropriation control is maintained.

The District manages its finances according to Generally Accepted Accounting Principles (GAAP). During the year, expenditures and revenues are closely monitored to ensure compliance with the adopted budget and state law. Monthly budget comparisons are distributed to management and the Board of Directors. Annually, an audit is performed and filed with the State of Oregon by an independent Certified Public Accountant.

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

Financial Policies are reviewed and adopted annually by the Board of Directors at the June meeting, prior to the start of the new fiscal year upon advisement of finance staff.

## **Fund Accounting**

Fund Accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain functions. Marion County Fire District No. 1 uses funds to report its financial position and the results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, reserves, fund equity, revenues, and expenditures.

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

Marion County Fire District No. 1 has appropriated and adopted four funds, all of which are considered "governmental" and include the General Fund, Debt Service Fund, Capital Projects Fund, and the Capital Outlay Reserve Fund.



# FINANCIAL POLICIES

The General Fund's primary purpose is to account for revenues and expenditures needed to run the daily operations of the District. It includes categories like personnel services, materials and services, capital outlay, operating contingency, and inter-fund operating transfers. Within the Fund the District has allocated six divisions that each depict their own unique set of accounts under the personal services and materials and services classifications. There is a Capital Outlay & Not Allocated to Organizational Unit Division. Capital outlays are items that are considered fixed assets or tangible goods that are expected to last more than one year and cost over \$5,000. The General Fund is always considered a major fund, in which revenues and expenditures are at least ten percent of the corresponding totals for all governmental funds. The primary revenue source that sustains the General Fund is derived from property taxes.

The Debt Service Fund accounts for all of the District's debt service revenues and expenditures. There is 1 outstanding debt service, the 2022 Financing Agreement for Capital Outlay Projects.

The Capital (Bond) Projects Fund was created to account for the proceeds of the 2009 & 2012 Bond sale, approved by voters in 2008. This fund was completely expended. The District will now use the Fund for the 2022 Financing Agreement proceeds so they are tracked separately in this Fund. The purpose with these funds is to meet large capital needs.

The Capital Outlay Reserve Fund accounts for some of the District's capital outlay expenditures and reserves for larger purchases. The primary revenue source to the Capital Outlay Reserve Fund are transfers from the General Fund. At times, loan proceeds, conflagration reimbursement or special purpose grant revenue may be received. Expenditures are made directly out of the Capital Outlay Reserve Fund and are limited to major departmental equipment items, capital improvements, building construction and apparatus replacement.

## **Basis of Accounting and Budgeting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Measurement focus is commonly used to describe the types of transactions that are reported in a fund's operating statement. All government funds are accounted for using a current financial resources measurement focus. Only current assets and liabilities generally are included on the balance sheet. Operating statements present increases (revenue) and decreases (expenditures) in net current assets. Basis of accounting recognizes the timing of transactions and events.

This budget is prepared using the cash basis of accounting and budgeting for all governmental fund types in accordance with GAAP. The basis of accounting and basis of budgeting are the same under the District's practices and policy. Under the cash basis, expenditures are recorded when the invoices are paid rather than when the goods or services are actually received. Revenues are recorded in the accounting period in which they are received and available.

### **Revenue**

Property taxes account for 40% of the District's total General Fund revenue, which includes beginning fund balance. Not considering beginning fund balance, current and prior year property taxes combined account for 62% of the General Fund revenue. Past estimates have been based on multi-year historical trends with consideration given to the economic climate of our District, population, and assessed valuation increases. The District is projecting an assessed value increase of 3% for FY 2024. Although budgets are developed each year during April and May and adopted in June, the actual certification of property tax to be received by the County Treasurer for all taxing entities is not finalized until late October, well into the new fiscal year. Therefore, the District estimates growth conservatively and thus develops budgets accordingly.

This budget maintains effective operations within the existing financial capabilities of the District and tax revenues generated at our permanent tax rate of \$1.9045 per \$1,000 of assessed value, and a local option levy at a rate of \$0.59 per \$1,000 of assessed value. The projected assessed valuation of the District for FY 2023 is \$3,729,049,402.

# FINANCIAL POLICIES

## Operating Contingency

As a policy, Marion County Fire District No. 1 will provide for an operating contingency in the General Fund of no less than 5% of budgeted personnel and Materials and Services expenditures. Occasionally expenditures will become necessary which cannot be foreseen and planned for in the budget process because of the occurrence of some unusual or extraordinary event. Operating contingency gives the District the flexibility to transfer funds to line item accounts within a department should the need arise, with the approval from the Board of Directors via a Resolution. Expenditures which are known to be necessary and can be reasonably ascertained and anticipated, but which are too small in amount to list separately, are not to be funded by operating contingencies, but rather absorbed within the department. Operating contingency should not be used to cover up improper or poor estimating practices in the preparation of the budget.

The General Fund budget has operating contingency at 5% of Personnel Services and Materials & Services, at \$745,000. Oregon Local Budget Law has no statutory limit of the amount which may be appropriated for operating contingency. Unexpended contingency is included in the beginning fund balance for the ensuing fiscal year and re-allocated for appropriation.

In addition to general operating contingency, the District is committed to allocating funds to provide for the District's liability for compensated absences, specifically vacation payouts upon retirement or separation from service. If the District has advance notification of intended retirements in the ensuing fiscal year, then the District will budget for the compensated leave payout from the division where the employee is budgeted. Currently, the District budgets for one upper-management retirement a year as a base amount.

## Ending Fund Balances

As a policy, Marion County Fire District No. 1 will provide for an ending fund balance in the General Fund of four months of budgeted personnel expenditures in order to ensure fiscal sustainability in meeting operating requirements before the receipt of property taxes from the County Treasurer. For FY 2024, the General Fund's UEFB is budgeted at \$4,436,950. The potential use of short-term borrowing may be needed to cover cash flow needs until tax collection turnover is received in November; which generally occurs the second week of November. The County Treasurer starts collecting current year property taxes in November and disperses the funds to all taxing entities. This policy statement and financial objective is within the GFOA's recommended practice of unreserved fund balance of no less than 5 to 15 percent of regular general fund operating revenues.

While not an "appropriated" item in the budget, the UEFB are funds set aside to become cash carryover/beginning fund balance in the next fiscal year and are not accessible to use in the fiscal year, except in certain emergency situations, as defined by Oregon Revised Statutes.



# FINANCIAL POLICIES

## **Debt Administration**

Rural Fire Protection Districts formed under ORS Chapter 478 are limited to the total amount of indebtedness they may incur, which includes both general obligation bonds and other financing liabilities. At no time may the aggregate amount of debt liabilities exceed one and one-fourth percent (0.0125) of the District's real market value, which for FY 2023 was \$7,635,518,942. Marion County Fire District No. 1's current legal debt limit is approximately \$95,443,987. The District's municipal long-term bond rating from Moody's is an A2, which describes that obligations are judged upper-medium grade and are subject to low credit risk.

Debt financing for long-term capital projects is evaluated based on several factors such as cost of the project, ability to sustain the debt repayment, growth and property tax projections, cash flow demands, and funds available in reserve that have been set aside in the Capital Outlay Reserve Fund for future capital expenditures. The Board supports long-term debt issuance as a viable tool in achieving some of the District's strategic goals in regards to capital expansion, but only in that it is used prudently and benefits that objectives identified under the Strategic Plan. The District will continue to reserve funds and pay cash for capital projects identified in the Capital Replacement Schedule as primary before debt is explored as a financing option.

The current 2009 and 2012 series bonds have been paid in full and there is no outstanding Bond Indebtedness to the District. The District currently has a 2022 \$3.5 million Financing Agreement for Capital Projects outstanding, with \$3,436,250 outstanding as of June 30, 2023.

## **Cash Management and Investing**

The County Treasurer acts as the fiscal agent for the District in collection of real property taxes. The District recognizes tax receipts after notification by the County Treasurer of deposit. Property tax revenue is deposited by the Treasurer and invested in the Oregon State Treasury in a pooled account in the Local Government Investment Pool (LGIP), which is exempt from statutes requiring insurance. The investments are regulated by the Oregon Short-Term Fund Board and approved by the Oregon Investment Council. Funds held in the LGIP are stated at fair market value.

The District transfers funds as needed to the District's checking account via electronic transfers, which access is password protected and IP authentication secured. ORS 295 governs the collateralization of Oregon public funds. Bank depositories are required to pledge collateral against any public funds deposits in excess of the federal deposit insurance amounts. Public officials are required to verify that deposit accounts in excess of deposit insurance limits are only maintained at financial institutions included on the list of qualified depositories approved by the Oregon State Treasurer. The District also participates in ACH, two-user authentication for ACH approvals and utilization of debit filters with its financial institution.

## **Capital Program**

The District's capital policies encompass the entire area of capital purchasing. Capital expenditures are fixed assets that are expected to last more than one year and cost more than \$5,000. Typically, fixed assets are replacement items as well as new capital items to provide District personnel with the tools they need to operate in the most efficient and productive manner. In addition, major renovations to existing buildings or construction of new facilities are budgeted and tracked under their respective accounts under this fund. The District is committed to transferring at least \$50,000 from the General Fund per fiscal year to support the Capital Outlay Reserve Fund. If shortfalls are identified, management would re-evaluate the projects or explore other options to support funding. Within the fund, the District has set aside reserves for these future projects. The FY 2024 budget identifies \$1,437,250 in total capital expenditures. The large majority of these expenditures is from the 2022 Financing Agreement and FEMA Assistance to Firefighters Grant proceeds.



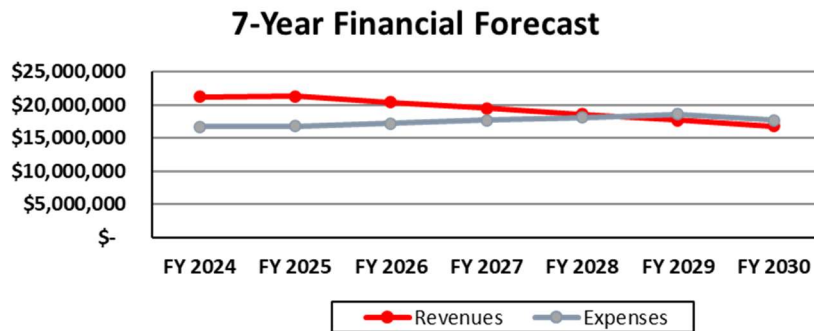
# FINANCIAL POLICIES

## LONG-RANGE FINANCIAL PLANNING

The District prepares a 10-year financial forecast model to help guide policy, operational and financial decision making in the coming years. There is targeted focus on a shorter 5-year term financial modeling that aligns with potential LOL cycles. The goal of these plans, along with a Strategic Plan, is to provide short-term and long-term stability, survivability and sustainability for the District. As part of the budgeting process, this financial forecast will be updated each year and adjustments made as necessary.

The District continues to model conservatively on revenue/resources and realistic on expenditures. As identified through the long-range financial planning several years ago, the rate of usage of the ending funding balance remains a serious concern of the District. With little to no new growth/development within the Fire District, new revenue continues to lag behind the needed resources to provide services to the citizens and businesses of the District each year, leading to imbalance in 4-5 years and requiring strategic planning to identify opportunities for long term financial and District sustainability.

Long-term the District carries unfunded liabilities, such as vacation and sick leave accruals, capital replacement and retirement benefits. Retirement benefits as well as costs to the District are set by the PERS Board and there currently exists a large Unfunded Liability Actuarial (UAL) that continues to impact the District budget for many years to come. The District needs to proceed with caution and ensure future spending is aligned with revenue growth both short and long-term to ensure sustainability past the FY 2027 Budget Year. A funding mechanism for capital replacement liabilities needs to be identified as well and secured to ensure minimal impact on the general operating budget and impacting service delivery models.



Key Long-Range Financial Planning Assumptions										
Year	FY24 1	FY25 2	FY26 3	FY27 4	FY28 5	FY29 6	FY30 7	FY31 8	FY32 9	FY33 10
Current Property Tax	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Ambulance Transports	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Salaries/Wages & Taxes	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Medical Insurance	0%	5%	10%	10%	10%	10%	10%	10%	10%	10%
Materials & Services	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%







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## GLOSSARY

**Account**

A term used to identify an individual asset, liability, expenditure control, revenue control, or fund balance.

**Administrative**

Department responsible for the performance of executive duties and District management.

**Advanced Life Support (ALS)**

Emergency medical treatment requiring an advanced level of skill to administer life support procedures including intravenous drug therapy, cardiac monitoring, and defibrillation.

**Alarm**

A call received by a dispatch center, which is then relayed to the appropriate fire station for emergency response.

**Appropriation**

An act by a legislative body authorizing the expenditure of a designated amount of funds or to incur obligations for specific purposes.

**Assessed Valuation (AV)**

The total taxable value placed on real estate and other property as a basis for levying taxes.

**Assets**

Property owned by the District that has monetary value.

**Balanced Budget**

A budget in which revenues equal expenditures for all funds presented.

**Basic Life Support (BLS)**

Emergency medical care generally limited to non-invasive procedures such as CPR, hemorrhage control, splinting, and breathing support.

**Board of Directors (BOD)**

Elected body of officials that governs the District.

**Budget**

A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates) for the same fiscal year.

**Budget Message**

A general discussion of the proposed and/or adopted budget as presented in writing by the budget officer to the legislative body.

**Capital Outlay**

Expenditures for the acquisition of capital assets.

**Current Year Property Taxes**

Taxes levied and becoming due during the current fiscal period, from the time the amount of the tax levy is first established, to the date on which a penalty for nonpayment is attached.

**Debt**

An obligation or liability resulting from the borrowing of money or from the purchase of goods and services.

# GLOSSARY

**Debt Limit**

The maximum amount of gross or net debt that is legally permitted.

**Emergency Medical Services (EMS)**

A service that provides emergency medical treatment for the unexpected, sudden occurrence of a serious and urgent nature that demands immediate attention.

**Emergency Medical Technician (EMT)**

One who is trained and skilled in different levels of medical procedures. There are four (4) different levels of EMT's in the state of Oregon; EMT (Basic), EMT-I (Intermediate), AEMT (Advanced), and EMT-P (Paramedic).

**Engine**

Various apparatus used to transport and pump water; carries ladders, hoses, other equipment and supplies for fighting fires.

**Expenses**

Charges incurred, whether paid or unpaid, for operation, maintenance, and interest, and other charges, which are to benefit the current fiscal year.

**Fiscal Year (FY)**

The time period used for the accounting year. The District's fiscal year begins July 1<sup>st</sup> and ends on June 30<sup>th</sup>.

**Full Time Equivalent (FTE)**

Staffing levels are measured in FTEs to give a consistent comparison from year to year.

**Fund**

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities, that are segregated for the purpose of carrying on specific activities.

**Fund Balance**

The difference between assets and liabilities reported in a governmental fund.

**Generally Accepted Accounting Principles (GAAP)**

The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

**General Fund**

A governmental fund type that serves as the chief operating fund of the District. It is used to account for all financial resources, except those required to be accounted for in another fund.

**Ground Emergency Medical Transportation (GEMT)**

A supplemental reimbursement program which provides additional funding to eligible governmental entities that provide GEMT services to Medicaid beneficiaries. This voluntary program allocates federal share of the supplemental reimbursement payments based on uncompensated costs for Medicaid fee-for-service transports.

**Health Reimbursement Arrangement Voluntary Employees' Beneficiary Association HRA VEBA**

The HRA is a type of health plan that reimburses qualified health care costs and insurance premiums for the employee, employee's spouse, and qualified dependents. The VEBA is the tax-exempt instrument through which the employee benefits are provided.

**Local Option Levy**

Tax imposed/collected for the support of District activities, approved by voters.

**Local Government Investment Pool (LGIP)**

A pooled account where the County Treasurer deposits tax receipts, District deposits/holds funds.

# GLOSSARY

**Performance Measures**

Specific quantitative measures of work performed within an activity or program.

**Personal Protective Equipment (PPE)**

Equipment such as turnouts, boots, helmets, etc., firefighters wear when responding to emergencies

**Public Employees Retirement System (PERS)**

The retirement system in Oregon for all local and state government workers.

**Prior Year Tax Levies**

Taxes levied for fiscal periods preceding the current one.

**Property Taxes**

Mandatory tax charged for the purpose of financing emergency services provided to District residents for their protection and assistance.

**Real Market Value (RMV)**

The amount in cash that could be reasonably expected to be paid by an informed buyer to an informed seller.

**Reserve for Future Expenditure**

Identifies funds to be “saved” for use in future fiscal years.

**Resources**

The actual assets of the District, such as cash, taxes receivable, land, building, etc.

**Response**

Actions taken by the District during an emergency or citizen’s request.

**Revenue**

The income of the District from sources for the payment of District expenses.

**SCBA**

Self-Contained Breathing Apparatus.

**Strategic Plan**

A systematic process of envisioning a desired future and translating that vision into broadly defined goals or objectives.

**Supplemental Budget**

The process that modifies the adopted budget during a fiscal year. Typically, supplemental budgets are used to create new appropriations to spend increased resources.

**Tax Base**

In Oregon, a designated amount of property tax, that can be levied for operating expenses without annual voter approval.

**Tax Levy**

The total amount to be raised by general property taxes.

**Tax Rate**

The amount of tax levied for each \$1,000 of assessed property value.

**Tender**

An apparatus that carries water to supply a fire engine in rural areas.

**Unappropriated Ending Fund Balance (UEFB)**

A fund balance at the close of the preceding fiscal year that is not appropriated in the current budget.



# General Fund LB Budget Detail

2021 Actual	2022 Actual	2023 Amended	Account 10-10	Description Fire Operations Division	2024 FTE	2024 Proposed	2024 Approved	2024 Adopted
3,323,905	3,448,936	3,823,500	5200-00	Salaries & Wages	42.00	4,533,500		
75,785	114,877	70,000	5235-00	Wages -Incentives	0.00	90,000		
636,192	885,864	525,000	5240-00	Wages - Out of Shift Overtime	0.00	612,000		
203,204	84,092	194,500	5250-00	Wages - Leave Sellback	0.00	228,750		
318,368	340,827	348,300	5260-00	FICA & Medicare	0.00	417,750		
1,263,059	1,315,865	1,482,900	5265-00	Retirement OPERS, 401A & 457	0.00	1,826,000		
969,535	926,950	1,244,900	5270-00	Health, Dental & VEBA	0.00	1,272,000		
29,160	29,357	32,450	5275-00	Life/AD&D/LTD	0.00	36,250		
123,766	94,710	124,350	5280-00	Workers Compensation	0.00	215,250		
5,548	5,730	10,275	5285-00	Workers Benefit Fund & UI	0.00	66,750		
1,415	1,405	375	5300-00	Operational Supplies	0.00	750		
1,854	1,465	3,390	5305-00	Absorbent Supplies	0.00	2,750		
0	662	7,500	5310-00	Passports & Accountability	0.00	2,000		
1,918	376	6,500	5315-00	Air Monitor Maintenance	0.00	4,250		
4,574	1,294	10,000	5320-00	Thermal Imaging Maintenance	0.00	23,500		
1,360	982	1,000	5325-00	Ladder Testing & Maintenance	0.00	1,000		
12,068	13,790	30,000	5330-00	MDT & Tablet Operations	0.00	16,500		
29	350	9,500	5335-00	Small Tools & Equipment	0.00	10,250		
0	0	2,000	5337-00	Fire Extinguisher Repair/Maint	0.00	500		
1,243	1,625	3,500	5340-00	Breathing Air System Maint	0.00	4,250		
938	2,935	1,925	5345-00	Power Tool Maintenance	0.00	5,000		
465	415	2,625	5350-00	Nozzles & Appliances Maint	0.00	20,500		
7,899	6,658	9,675	5355-00	Holmatro Tool Maintenance	0.00	5,250		
11,267	11,884	21,200	5360-00	SCBA Repair & Maintenance	0.00	13,000		
1,208	1,157	1,750	5363-00	FIT Testing	0.00	1,000		
0	0	10,000	5365-00	Pump Testing	0.00	12,000		
0	0	1,210	5370-00	Maps & Preplans	0.00	20,500		
0	5,570	5,100	5375-00	Firefighting Foam	0.00	5,750		
11,979	36,384	35,000	5380-00	Wildland FF Equipment	0.00	8,500		
325	117	1,700	5385-00	Batteries	0.00	2,000		
0	458	1,080	5390-00	Flashlights	0.00	1,250		
280	2,804	4,650	5395-00	Fitness Equipment	0.00	5,750		
8,670	8,119	9,000	5400-00	Hose Testing & Maintenance	0.00	9,000		
359	12,669	4,000	5440-00	Incident Rehab Supplies	0.00	2,500		
0	0	45,000	5725-00	Career Physicals	0.00	26,000		
0	0	8,350	5775-00	Cell Phones	0.00	2,250		
0	0	4,700	5835-00	Contracts - Medical Director	0.00	3,000		
9,890	13,180	14,000	5405-00	EPCR - ESO Solutions	0.00	2,750		
13,005	13,808	16,700	5410-00	NIFRS - Emergency Reporting	0.00	17,000		
0	1,413	2,900	5415-00	Active 911 Alerting System	0.00	2,000		
362,927	368,604	75,000	5420-00	Dispatch Fees - WVCC	0.00	40,000		
0	274	250	5425-00	Admin Expense	0.00	0		
36,944	17,725	3,500	5445-00	EMS Expenses	0.00	4,000		
4,237	6,184	1,300	5450-00	Oxygen	0.00	1,500		
8,144	4,058	1,600	5455-00	Trauma Supplies	0.00	500		
13,016	17,982	4,000	5460-00	Airway Supplies	0.00	2,750		
71,917	185,262	66,000	5465-00	Universal Precaution Supplies	0.00	3,500		
4,045	15,978	4,400	5470-00	Cardiac Supplies	0.00	1,750		
0	11,059	3,500	5475-00	EMS Equipment Contracts	0.00	11,000		
4,281	3,828	1,200	5480-00	EMS Equipment Repair/Maint	0.00	250		
1,251	1,974	500	5485-00	Glucose Testing Supplies	0.00	250		
20,167	22,737	5,300	5490-00	Medications	0.00	2,750		
24,197	31,718	7,200	5495-00	IV Supplies & Solutions	0.00	3,750		
414	1,006	400	5500-00	Bio Hazard Disposal	0.00	250		
5,890	580	8,000	5505-00	EMS Certifications	0.00	10,000		
650	1,805	0	5510-00	Ambulance Licensing	0.00	0		
0	0	0	5755-00	EMS Billing Charges	0.00	0		
0	0	0	5756-00	EMS GEMT FFS	0.00	0		
0	0	0	5757-00	EMS GEMT CCO	0.00	0		
98	0	500	5515-00	Pager Repair & Maintenance	0.00	0		
3,550	6,247	8,000	5520-00	Portable Repair & Maintenance	0.00	17,750		





# General Fund LB Budget Detail

2021 Actual	2022 Actual	2023 Amended	Account 10-10	Description Fire Operations Division	2024 FTE	2024 Proposed	2024 Approved	2024 Adopted
478	3,808	2,500	5525-00	Base Station Repair/Maint	0.00	5,000		
105	12,670	61,600	5530-00	Radio Frequency Licensing	0.00	69,000		
0	500	200	5540-00	Dues & Subscriptions	0.00	0		
2,753	5,226	30,000	5545-00	Structural PPE - Helmets	0.00	5,000		
370	298	600	5550-00	Structural PPE - Faceshields	0.00	0		
235	235	1,250	5555-00	Structural PPE - Suspenders	0.00	500		
1,190	2,107	3,120	5560-00	Structural PPE - Hoods	0.00	2,250		
2,047	3,510	8,000	5565-00	Structural PPE - Boots	0.00	9,000		
1,536	1,520	3,500	5570-00	Structural PPE - Gloves	0.00	4,000		
900	900	1,200	5575-00	Structural PPE - Flashlights	0.00	1,250		
22,794	44,800	70,000	5580-00	Structural PPE - Pants & Coats	0.00	114,500		
0	0	6,750	5585-00	Structural PPE - Cleaning	0.00	0		
4,709	8,356	5,000	5590-00	Structural PPE - Repair/Maint	0.00	7,500		
0	15,216	7,050	5595-00	Wildland PPE	0.00	3,000		
0	0	0	5597-00	Medical PPE	0.00	0		
0	0	0	5600-00	Sportswear	0.00	0		
2,721	3,072	4,000	5603-00	Winter Jackets	0.00	6,750		
2,695	2,819	1,500	5605-00	Uniforms - Hardware	0.00	4,500		
0	16	0	5610-00	Uniforms - Cleaning	0.00	0		
234	787	4,600	5615-00	Uniforms - Repair & Alteration	0.00	5,250		
4,405	3,386	7,000	5620-00	Uniforms - Boot Allowance	0.00	0		
156	130	7,500	5625-00	Uniforms - Class A	0.00	7,500		
9,192	13,895	27,200	5630-00	Uniforms - Class B	0.00	24,750		
3,255	19,778	13,600	5635-00	Uniforms - Class C	0.00	14,750		
<b>7,660,767</b>	<b>8,226,775</b>	<b>8,587,325</b>		<b>Fire Operations Totals:</b>	<b>42.00</b>	<b>9,913,500</b>		



# General Fund LB Budget Detail

2021 Actual	2022 Actual	2023 Amended	Account 10-15	Description EMS Operations Division	2024 FTE	2024 Proposed	2024 Approved	2024 Adopted
0	0	920,000	5200-00	Salaries & Wages	15.00	1,090,250		
0	0	5,000	5235-00	Wages -Incentives	0.00	10,000		
0	0	32,000	5240-00	Wages - Out of Shift Overtime	0.00	31,500		
0	0	30,250	5250-00	Wages - Leave Sellback	0.00	36,000		
0	0	82,650	5260-00	FICA & Medicare	0.00	101,250		
0	0	274,750	5265-00	Retirement OPERS, 401A & 457	0.00	297,250		
0	0	448,500	5270-00	Health, Dental & VEBA	0.00	507,250		
0	0	8,350	5275-00	Life/AD&D/LTD	0.00	10,000		
0	0	29,060	5280-00	Workers Compensation	0.00	43,500		
0	0	2,800	5285-00	Workers Benefit Fund & UI	0.00	27,500		
0	0	0	5405-00	EPCR - ESO Solutions	0.00	11,500		
0	0	0	5410-00	NIFRS - Emergency Reporting	0.00	0		
0	0	2,900	5415-00	Active 911 Alerting System	0.00	0		
0	0	300,000	5420-00	Dispatch Fees - WVCC	0.00	360,500		
0	0	250	5425-00	Admin Expenses	0.00	250		
0	0	0	5300-00	Operational Supplies	0.00	0		
0	0	2,460	5330-00	MDT & Tablet Operations	0.00	3,500		
0	0	0	5363-00	FIT Testing	0.00	0		
0	0	0	5370-00	Maps & Preplans	0.00	0		
0	0	14,000	5445-00	EMS Expenses	0.00	36,000		
0	0	5,200	5450-00	Oxygen	0.00	12,500		
0	0	6,400	5455-00	Trauma Supplies	0.00	5,500		
0	0	16,000	5460-00	Airway Supplies	0.00	25,250		
0	0	26,400	5465-00	Universal Precaution Supplies	0.00	31,500		
0	0	17,600	5470-00	Cardiac Supplies	0.00	16,750		
0	0	13,800	5475-00	EMS Equipment Contracts	0.00	18,500		
0	0	4,800	5480-00	EMS Equipment Repair/Maint	0.00	1,000		
0	0	2,000	5485-00	Glucose Testing Supplies	0.00	2,250		
0	0	21,200	5490-00	Medications	0.00	24,250		
0	0	28,800	5495-00	IV Supplies & Solutions	0.00	34,750		
0	0	1,600	5500-00	Bio Hazard Disposal	0.00	2,750		
0	0	2,000	5505-00	EMS Certifications	0.00	2,500		
0	0	1,500	5510-00	Ambulance Licensing	0.00	1,750		
0	0	5,600	5545-00	PPE - Helmets	0.00	6,500		
0	0	0	5725-00	Career Physicals	0.00	9,000		
0	0	3,675	5735-00	Immunization Supplies	0.00	0		
0	0	105,000	5755-00	EMS Billing Charges	0.00	140,000		
0	0	125,000	5756-00	EMS GEMT FFS	0.00	145,000		
0	0	232,700	5757-00	EMS GEMT CCO	0.00	255,000		
0	0	15,000	5760-00	EMS Billing Refunds	0.00	24,000		
0	0	2,250	5775-00	Cell Phones	0.00	2,750		
0	0	18,800	5835-00	Contracts - Medical Director	0.00	27,250		
0	0	0	5520-00	Portable Repair & Maintenance	0.00	0		
0	0	12,250	5530-00	Radio Frequency Licensing	0.00	12,750		
0	0	250	5540-00	Dues & Subscriptions	0.00	0		
0	0	14,500	5597-00	Medical PPE	0.00	0		
0	0	1,000	5603-00	Winter Jackets	0.00	2,750		
0	0	3,600	5605-00	Uniforms - Hardware	0.00	2,000		
0	0	0	5615-00	Uniforms - Repair & Alteration	0.00	1,000		
0	0	3,000	5620-00	Uniforms - Boot Allowance	0.00	3,000		
0	0	2,500	5625-00	Uniforms - Class A	0.00	0		
0	0	6,800	5630-00	Uniforms - Class B	0.00	18,500		
0	0	3,400	5635-00	Uniforms - Class C	0.00	8,500		
<b>0</b>	<b>0</b>	<b>2,855,595</b>		<b>EMS Operations Totals:</b>	<b>15.00</b>	<b>3,403,500</b>		



# General Fund LB Budget Detail

2021 Actual	2022 Actual	2023 Amended	Account 10-20	Description Volunteer Division	2024 FTE	2024 Proposed	2024 Approved	2024 Adopted
0	0	0	5200-00	Salaries & Wages	1.00	50,000		
0	0	0	5250-00	Wages - Leave Sellback	0.00	2,000		
0	0	0	5265-00	Retirement OPERS, 401A & 457	0.00	13,500		
0	0	0	5270-00	Health, Dental & VEBA	0.00	21,750		
0	0	0	5280-00	Workers Compensation	0.00	50		
1,109	1,416	1,600	5260-00	FICA & Medicare	0.00	6,000		
8,690	4,230	10,000	5275-00	Life/AD&D	0.00	3,000		
15	19	100	5285-00	Workers Benefit Fund & UI	0.00	1,000		
0	0	0	5640-00	Volunteer LOSAP	0.00	0		
22,494	43,825	60,000	5650-00	Volunteer Incent & Reimb	0.00	65,000		
0	187	1,500	5655-00	Support Services Program	0.00	2,000		
0	91	0	5660-00	Station 1 Logistics	0.00	0		
1,386	285	0	5665-00	Station 2 Logistics	0.00	0		
1,356	3,845	2,880	5670-00	Station 3 Logistics	0.00	5,500		
0	0	2,880	5675-00	Station 4 Logistics	0.00	1,250		
5,375	6,311	4,320	5680-00	Station 5 Logistics	0.00	11,750		
3,399	5,401	4,320	5685-00	Station 6 Logistics	0.00	0		
0	961	2,880	5690-00	Station 7 Logistics	0.00	5,500		
0	1,001	4,000	5700-00	Public Education	0.00	4,000		
0	0	0	5765-00	Electronic Media	0.00	43,500		
0	0	0	5815-00	Publications	0.00	34,750		
<b>43,824</b>	<b>67,570</b>	<b>94,480</b>		<b>Volunteer Division Totals:</b>	<b>1.00</b>	<b>270,550</b>		



# General Fund LB Budget Detail

2021 Actual	2022 Actual	2023 Amended	Account 10-30	Description Administration Division	2024 FTE	2024 Proposed	2024 Approved	2024 Adopted
501,860	636,203	610,214	5200-00	Salaries & Wages	7.50	805,750		
0	0	0	5235-00	Wages -Incentives	0.00	0		
482	1,257	0	5240-00	Wages - Out of Shift Overtime	0.00	0		
29,249	29,264	31,350	5250-00	Wages - Leave Sellback	0.00	36,250		
39,090	49,692	55,150	5260-00	FICA & Medicare	0.00	64,000		
191,627	229,625	247,050	5265-00	Retirement OPERS, 401A & 457	0.00	285,250		
87,467	89,418	188,750	5270-00	Health, Dental & VEBA	0.00	212,250		
3,852	3,888	5,200	5275-00	Life/AD&D/LTD	0.00	6,000		
579	784	1,000	5280-00	Workers Compensation	0.00	1,500		
573	699	175	5285-00	Workers Benefit Fund & UI	0.00	11,850		
0	0	1,000	5330-00	MDT & Tablet Operations	0.00	1,000		
1,275	2,539	3,000	5425-00	Admin Expense	0.00	2,000		
0	0	3,525	5775-00	Cell Phones	0.00	4,500		
2,014	2,095	2,820	5540-00	Dues & Subscriptions	0.00	3,500		
0	0	12,500	5645-00	Recognition & Awards	0.00	9,000		
0	0	10,000	5695-00	Recognition Functions	0.00	15,000		
5,847	28,635	40,000	5720-00	Election Costs	0.00	42,500		
0	37,067	1,600	5725-00	Career Physicals	0.00	7,500		
7,208	2,375	6,750	5730-00	Volunteer Physicals	0.00	8,500		
665	2,779	0	5735-00	Immunization Supplies	0.00	2,250		
96,206	114,651	123,000	5740-00	District Insurance	0.00	159,000		
12,550	77,457	75,000	5745-00	Legal Services	0.00	100,000		
16,850	16,850	20,350	5750-00	Audit Services	0.00	20,750		
257,618	333,015	0	5755-00	EMS Billing Charges	0.00	0		
13,268	17,442	0	5760-00	EMS Billing Refunds	0.00	0		
58,824	3,857	47,000	5765-00	Electronic Media	0.00	36,250		
5,051	5,051	2,750	5770-00	Office Equipment Leases	0.00	4,750		
1,171	4,077	4,000	5780-00	Copies	0.00	2,750		
1,327	1,589	1,375	5785-00	Postage & Shipping	0.00	1,750		
4,373	7,491	4,500	5790-00	Office Supplies	0.00	22,250		
1,044	5,417	46,480	5793-00	IT Computer & Supplies	0.00	14,750		
9,791	11,422	10,450	5795-00	Software Licensing	0.00	15,250		
7,736	4,902	47,438	5800-00	Finance Expenses	0.00	3,750		
0	1,000	5,000	5805-00	Line of Credit Fees	0.00	0		
328	265	275	5810-00	Document Shredding	0.00	1,000		
18,008	7,964	20,950	5815-00	Publications	0.00	7,500		
0	21	250	5820-00	Photography	0.00	0		
25,746	3,560	10,000	5830-00	Expenses to Recover	0.00	5,000		
52,252	33,254	28,715	5833-00	Expenses to Recover - COBRA	0.00	30,250		
23,500	23,500	0	5835-00	Contracts - Medical Director	0.00	0		
1,673	34,768	10,000	5840-00	Background Checks	0.00	7,000		
0	0	750	5845-00	Safety Committee	0.00	750		
0	0	5,000	5850-00	SDAO Matching Grant Project	0.00	8,000		
0	0	10,000	5855-00	Chaplains Service	0.00	10,000		
0	0	0	5860-00	GO Bond Expenses	0.00	0		
117,234	103,165	130,000	5939-00	IT Support	0.00	125,000		
<b>1,596,338</b>	<b>1,927,039</b>	<b>1,823,366</b>		<b>Administration Division Totals:</b>	<b>7.50</b>	<b>2,094,350</b>		



# General Fund LB Budget Detail

2021 Actual	2022 Actual	2023 Amended	Account 10-40	Description Training Division	2024 FTE	2024 Proposed	2024 Approved	2024 Adopted
93,724	95,305	101,000	5200-00	Salaries & Wages	1.00	114,750		
0	0	0	5235-00	Wages -Incentives	0.00	0		
8,085	11,209	14,000	5240-00	Wages - Out of Shift Overtime	0.00	10,500		
3,752	3,766	3,880	5250-00	Wages - Leave Sellback	0.00	4,500		
8,012	8,389	9,225	5260-00	FICA & Medicare	0.00	11,000		
39,427	38,849	41,575	5265-00	Retirement OPERS, 401A & 457	0.00	46,500		
26,495	25,999	29,900	5270-00	Health, Dental & VEBA	0.00	30,000		
795	767	900	5275-00	Life/AD&D/LTD	0.00	1,000		
2,526	2,773	3,500	5280-00	Workers Compensation	0.00	5,000		
113	117	270	5285-00	Workers Benefit Fund & UI	0.00	1,500		
10,332	10,626	11,875	5425-00	Admin Expense	0.00	11,650		
0	0	500	5330-00	MDT & Tablet Operations	0.00	500		
0	0	2,600	5770-00	Office Equipment Leases	0.00	2,500		
0	0	700	5775-00	Cell Phones	0.00	750		
0	0	500	5780-00	Copies	0.00	500		
0	0	500	5840-00	Background Checks	0.00	500		
245	9,242	30,000	5867-00	Conferences & Seminars	0.00	52,500		
376	312	3,500	5869-00	EMS Training Supplies	0.00	1,500		
1,498	3,959	2,300	5871-00	Classroom Supplies	0.00	2,000		
3,846	3,869	16,405	5873-00	Fire Training Supplies	0.00	16,750		
1,208	1,193	1,450	5875-00	Training Rehab Supplies	0.00	3,000		
4,008	5,899	30,180	5877-00	Fire Training Outsource	0.00	78,250		
0	1,215	12,000	5879-00	EMS Training Expenses	0.00	12,000		
14,603	14,300	27,000	5881-00	EMS Training Outsource	0.00	46,000		
1,847	2,835	10,000	5883-00	Admin Training Outsource	0.00	29,500		
27,241	40,317	90,000	5885-00	Professional Development	0.00	101,000		
0	0	0	5889-00	Specialty Training Outsource	0.00	0		
<b>248,134</b>	<b>280,939</b>	<b>443,760</b>		<b>Training Division Totals:</b>	<b>1.00</b>	<b>583,650</b>		

2021 Actual	2022 Actual	2023 Amended	Account 10-50	Description Community Risk Reduction	2024 FTE	2024 Proposed	2024 Approved	2024 Adopted
116,192	120,312	161,100	5200-00	Salaries & Wages	1.50	170,000		
0	0	0	5235-00	Wages -Incentives	0.00	0		
1,241	1,489	3,500	5240-00	Wages - Out of Shift Overtime	0.00	5,250		
4,411	27,216	9,500	5250-00	Wages - Leave Sellback	0.00	10,000		
9,304	11,217	12,500	5260-00	FICA & Medicare	0.00	14,250		
44,197	50,203	60,850	5265-00	Retirement OPERS, 401A & 457	0.00	64,000		
17,326	18,842	44,850	5270-00	Health, Dental & VEBA	0.00	44,750		
881	866	1,250	5275-00	Life/AD&D/LTD	0.00	1,250		
3,195	3,632	5,175	5280-00	Workers Compensation	0.00	7,000		
128	164	370	5285-00	Workers Benefit Fund & UI	0.00	2,500		
0	58	250	5425-00	Admin Expense	0.00	250		
1,711	1,751	6,000	5540-00	Dues & Subscriptions - FM	0.00	6,000		
0	0	0	5330-00	MDT & Tablet Operations	0.00	500		
0	0	575	5775-00	Cell Phones	0.00	1,100		
0	0	1,400	5893-00	Photography Supplies	0.00	250		
0	134	2,400	5895-00	FM Operational Supplies	0.00	4,750		
0	461	15,000	5897-00	Community Outreach Supplies	0.00	10,000		
0	3,153	6,000	5899-00	Open House Supplies	0.00	12,000		
<b>198,585</b>	<b>239,498</b>	<b>330,720</b>		<b>Training Division Totals:</b>	<b>1.50</b>	<b>353,850</b>		



# General Fund LB Budget Detail

2021 Actual	2022 Actual	2023 Amended	Account 10-60	Description Logistics Division	2024 FTE	2024 Proposed	2024 Approved	2024 Adopted
71,634	78,085	85,500	5200-00	Salaries & Wages	1.00	101,000		
0	0	0	5235-00	Wages -Incentives	0.00	0		
3,531	5,746	10,500	5240-00	Wages - Out of Shift Overtime	0.00	15,750		
0	0	3,300	5250-00	Wages - Leave Sellback	0.00	4,000		
5,473	6,462	7,800	5260-00	FICA & Medicare	0.00	9,500		
32,363	30,331	35,175	5265-00	Retirement OPERS, 401A & 457	0.00	43,250		
22,565	21,739	29,900	5270-00	Health, Dental & VEBA	0.00	30,000		
574	553	750	5275-00	Life/AD&D/LTD	0.00	1,000		
1,726	2,161	2,950	5280-00	Workers Compensation	0.00	4,500		
82	95	250	5285-00	Workers Benefit Fund & UI	0.00	1,500		
0	225	250	5425-00	Admin Expense	0.00	500		
15,414	13,971	250	5775-00	Cell Phones	0.00	550		
26,687	22,983	85,000	5903-00	Station Repair & Maintenance	0.00	79,500		
14,453	19,204	30,000	5905-00	Grounds Repair & Maintenance	0.00	20,000		
9,285	5,371	28,000	5907-00	Station Generator Repair/Maint	0.00	21,250		
2,520	2,833	4,200	5909-00	Station Fire Alarm Monitoring	0.00	4,500		
3,998	10,250	5,250	5911-00	Station Fire Alarm Testing	0.00	5,750		
2,313	2,314	2,500	5913-00	Fire Extinguisher Repair/Maint	0.00	3,000		
18,340	3,945	70,000	5915-00	Station Equipment/ Furnishings	0.00	28,750		
3,689	3,812	3,000	5919-00	Cleaning Supplies	0.00	3,000		
381	468	500	5921-00	Laundry Supplies	0.00	550		
522	2,729	2,800	5923-00	Kitchen Supplies	0.00	3,000		
3,128	4,693	5,300	5925-00	Paper Products	0.00	5,300		
5,050	4,098	4,800	5927-00	Drinking Water	0.00	5,500		
1,782	3,345	3,100	5929-00	Miscellaneous Supplies	0.00	6,500		
23,729	21,703	20,100	5931-00	Land Line Phones	0.00	25,750		
43,980	49,404	54,000	5933-00	Electricity	0.00	75,000		
30,597	28,279	47,700	5935-00	Natural Gas	0.00	60,250		
1,147	1,544	2,000	5937-00	Water & Sewer	0.00	3,000		
4,725	5,057	6,785	5941-00	Garbage Service	0.00	6,500		
24,563	23,909	31,840	5943-00	Cable & Internet	0.00	34,500		
0	0	500	5330-00	MDT & Tablet Operations	0.00	500		
86	26	750	5945-00	Fleet Tools and Equipment	0.00	1,250		
0	0	0	5947-00	Pumps & Plumbing	0.00	0		
37,216	54,593	100,000	5949-00	Apparatus Repairs	0.00	82,250		
7,860	9,780	19,200	5951-00	Lube Oil Filter	0.00	15,000		
11,160	14,545	48,000	5953-00	Fuel - Gasoline	0.00	48,000		
44,006	67,211	169,500	5955-00	Fuel - Diesel	0.00	210,750		
260	948	1,000	5957-00	Apparatus Cleaning Supplies	0.00	1,250		
469	90	500	5959-00	Fleet Stock Supplies	0.00	500		
931	0	5,000	5961-00	Body Work & Painting	0.00	5,000		
17,481	13,301	18,000	5963-00	Electrical Repairs	0.00	20,000		
0	0	1,200	5965-00	Apparatus Titling & Licensing	0.00	500		
11,453	10,177	25,500	5967-00	Apparatus Tires	0.00	39,500		
2,247	3,155	6,100	5969-00	Apparatus Batteries	0.00	7,000		
49,234	66,002	75,000	5971-00	Contract Shop Labor	0.00	100,000		
<b>556,656</b>	<b>615,135</b>	<b>1,053,750</b>		<b>Logistics Division Totals:</b>	<b>1.00</b>	<b>1,134,650</b>		





# General Fund LB Budget Detail

2021 Actual	2022 Actual	2023 Amended	Account 10-80	Description Capital Outlay Division	2024 FTE	2024 Proposed	2024 Approved	2024 Adopted
0	9,575	55,000	7000-00	CO - Facilities	0.00	25,000		
97,456	0	0	7005-00	CO - EMS Division	0.00	0		
0	0	0	7010-00	Capital Outlay Projects - SCBA	0.00	0		
0	0	0	7015-00	CO - Breathing Air System	0.00	0		
0	2,190	6,500	7020-00	CO - Fire Hose	0.00	17,500		
0	0	0	7025-00	CO - Nozzles & Appliances	0.00	0		
0	0	0	7030-00	CO - Fire Extinguishers	0.00	0		
0	0	0	7035-00	CO - Power Tools	0.00	5,000		
0	0	0	7040-00	CO - MDT Operations	0.00	0		
0	0	1,200	7045-00	CO - Ladders	0.00	1,250		
0	94,347	13,500	7050-00	CO - Radios	0.00	12,500		
0	13,759	0	7055-00	CO - Fire Equipment	0.00	0		
0	0	0	7058-00	CO - Extrication Equipment	0.00	0		
5,849	5,672	0	7060-00	CO - Fitness Equipment	0.00	0		
0	1,740	45,000	7065-00	CO - IT & Computers	0.00	0		
0	0	0	7070-00	CO - Office Furnishings	0.00	0		
0	0	20,000	7160-00	CO - Apparatus Replacement	0.00	0		
<b>103,305</b>	<b>127,283</b>	<b>141,200</b>		<b>Capital Outlay Division Totals:</b>	<b>0.00</b>	<b>61,250</b>		

2021 Actual	2022 Actual	2023 Amended	Account 10-99	Description Not Allocated to Org Unit	2024 FTE	2024 Proposed	2024 Approved	2024 Adopted
298,046	300,000	1,584,322	7999-00	Transfers to Other Fund	0.00	1,527,272		
0	0	745,000	9998-00	Contingency	0.00	745,000		
0	0	4,918,504	9999-00	Unapp End Fund Balance	0.00	4,436,950		
<b>298,046</b>	<b>300,000</b>	<b>7,247,826</b>		<b>Not Allocated to Org Unit Totals:</b>	<b>0.00</b>	<b>6,709,222</b>		

