

A close-up photograph of the front of a fire truck, featuring a large, polished chrome bell in the foreground, a chrome grille with a mesh pattern, and several round headlights. The truck is red and black. The image is partially obscured by red and black geometric shapes.

# **MARION COUNTY FIRE DISTRICT NO. 1**

# **ANNUAL BUDGET**



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# **2025/26 FISCAL YEAR ANNUAL BUDGET**

**Protect and Serve**

**Marion County Fire District No. 1**

300 Cordon Rd. NE

Salem, OR 97317

(503)-588-6526

<http://www.mcfd1or.gov>

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# Budget Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

## *Distinguished Budget Presentation Award*

PRESENTED TO

**Marion County Fire District #1  
Oregon**

For the Fiscal Year Beginning

**July 01, 2024**

*Christopher P. Morill*

Executive Director

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, 2024. 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 2026 budget continues to conform to the program requirements and therefore will be submitting it to GFOA to determine its eligibility for another award.



**Marion County Fire  
District No. 1**

# Introduction of Members

## Board of Directors

	<u>Term Expires</u>
Mike Welter – President	06/30/2025
Mike Bauer – Vice President	06/30/2027
Jeff Hart – Secretary/Treasurer	06/30/2025
Julio Quevedo – Appointed Director	06/30/2025
Micheal Andre Stoffey – Appointed Director	06/30/2025

## Budget Committee

	<u>Term Expires</u>
Tom Marks – Position #1	12/31/2026
Sue Curths – Position #2	12/31/2027
Janice Wheeler – Position #3	12/31/2027
David Lindley – Position #4	12/31/2026
Matthew Massey – Position #5	12/31/2027

## Fire District Budget Staff

Kyle McMann – Fire Chief  
Ron Lee – Deputy Fire Chief  
Renee Gilbert – Chief Financial Officer  
Tim Morris – Emergency Medical Services Chief  
Jon Kettering – Battalion Chief  
Scott Seaton – Battalion Chief  
James Mulhern – 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.





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# Budget Message

## Marion County Fire District No. 1

300 Cordon Rd. NE

Salem, OR 97317

(503) 588-6526 (office) 503-809-8113 (fax)

[www.mcf1or.gov](http://www.mcf1or.gov)



Dear Residents of Marion County Fire District No. 1, Budget Committee Members, and Team Members of MCFD No. 1,

I am proud to share with you the Proposed Budget for Fiscal Year 2025–2026 for Marion County Fire District No. 1. This document reflects our ongoing commitment to transparency, strategic planning, and above all, the people we serve and work alongside.

This year's budget was crafted with great care and intention, guided by our District's vision, mission, and core values—what we call our *Five Basic Rules*. It aligns with the key goals in our Updated Strategic Plan and centers around our **2025 Vision: "Recruiting and Retaining Quality Team Members."**

### Strategic Focus Areas:

Our top priority continues to be investing in our people, who are at the heart and foundation of everything service we provide. Alongside this, we are addressing the short-term sustainability of our operations and implementing long-term solutions through our Capital Improvement Plan to preserve and extend the life of our assets.

### Our mission is to be an organization:

- Known and trusted by our community,
- Respected by our peers,
- And united in achieving our goals.

We strive to deliver Rapid Response, Appropriate Action, and Beneficial Results, supported by a culture where each member commits to:

- Doing What Is Right
- Doing Their Best
- Treating Others with Dignity, Understanding, and Respect
- Leaving Situations Better Than They Found Them
- Helping Others Succeed



# Budget Message

## Highlights of the FY 2025–2026 Proposed Budget

### Successes

- **New Collective Bargaining Agreement**  
A new 3-year agreement with IAFF Local 2557 updates wages and benefits, supporting recruitment and retention efforts and reducing long-term vacancies.
- **Single-Role EMS Staffing**  
We've hired 7 Single-Role Paramedics, fully staffing the EMS Division, lowering overtime costs, and enabling dual-paramedic ambulances.
- **Capital Outlay Progress**  
Key apparatus have been remounted, including a 1995 Water Tender, extending their service life by decades and saving significant costs.
- **Capital Planning**  
We completed a Capital Needs Assessment and adopted a Five-Year Capital Improvement Plan—a foundational step for long-term sustainability.
- **Regional Collaboration**  
We're partnering with regional fire agencies like Keizer Fire and Salem Fire for a regional feasibility study, improving inter-agency cooperation.
- **Growth & Revenue**  
Ongoing development within the Urban Growth Boundary brings increased property tax revenue and higher ambulance billing revenue.
- **GFOA Best Practices**  
Our budget process continues to align with Government Finance Officers Association (GFOA) standards for transparency and fiscal health.

### Challenges

- **Growing Demand for Service**  
Calls have increased 37.7% since 2020, reaching 11,206 in 2024. Population growth is outpacing our current staffing and resources.
- **Deferred Capital Needs**  
Years of deferred maintenance have created a backlog of capital improvements. While the CIP helps guide us, funding remains a concern.
- **Succession Planning**  
A significant number of leadership roles are approaching retirement eligibility in the next 3–5 years, requiring proactive planning and mentorship.
- **Personnel Cost Increases**  
Rising retirement and healthcare costs, plus cost-of-living adjustments, continue to exceed revenue growth.
- **Property Tax Revenue Limits**  
Measures 5 and 50 constrain assessed value growth, limiting our ability to meet rising expenses with corresponding revenue.



# Budget Message

## Opportunities

We are optimistic about our future. With our “Build It Forward” theme, we're strengthening agency partnerships and engaging diverse stakeholders. We are pursuing grants from the Oregon Office of Emergency Management and the State Fire Marshal to fund staffing and equipment—reducing the strain on our operational budget and freeing resources for urgent needs.

---

## Budget Transparency & Compliance

This budget includes a Budget in Brief, detailed explanations of major revenues and expenditures, and a fund-by-fund breakdown. It is balanced, compliant with Oregon Budget Law, and reflects our dedication to long-range financial planning.

It is a strategic, forward-looking budget built to ensure we can continue meeting the emergency response needs of the community while maintaining strong operational and administrative support.

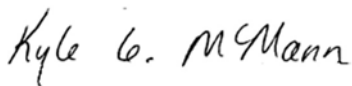
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## Final Thoughts

Thank you to all who contributed to the development of this budget. Your hard work and dedication reflect the very best of Marion County Fire District No. 1. We remain committed to serving our community with integrity, courage, and compassion.

We welcome your questions and feedback. Please feel free to contact me directly at [kylem@mcf1or.gov](mailto:kylem@mcf1or.gov) or (503) 588-6526. Or feel free to stop by our Administrative Office at 300 Cordon Rd NE, Salem, OR 97317.

Sincerely,



**Kyle G. McMann**

**Fire Chief/Paramedic/CEO  
Marion County Fire District No. 1**





# 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, Lake Labish, and Chemeketa College.

Currently, the District has 75 full-time employees, 1 part-time employee, and 60 volunteers as of June 30, 2025. The District's Organizational Chart is noted on page 6. Fire, Rescue, and Emergency Medical Services are provided from 8 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**



**Lake Labish, Station #7**



**Chemeketa, Station #8**

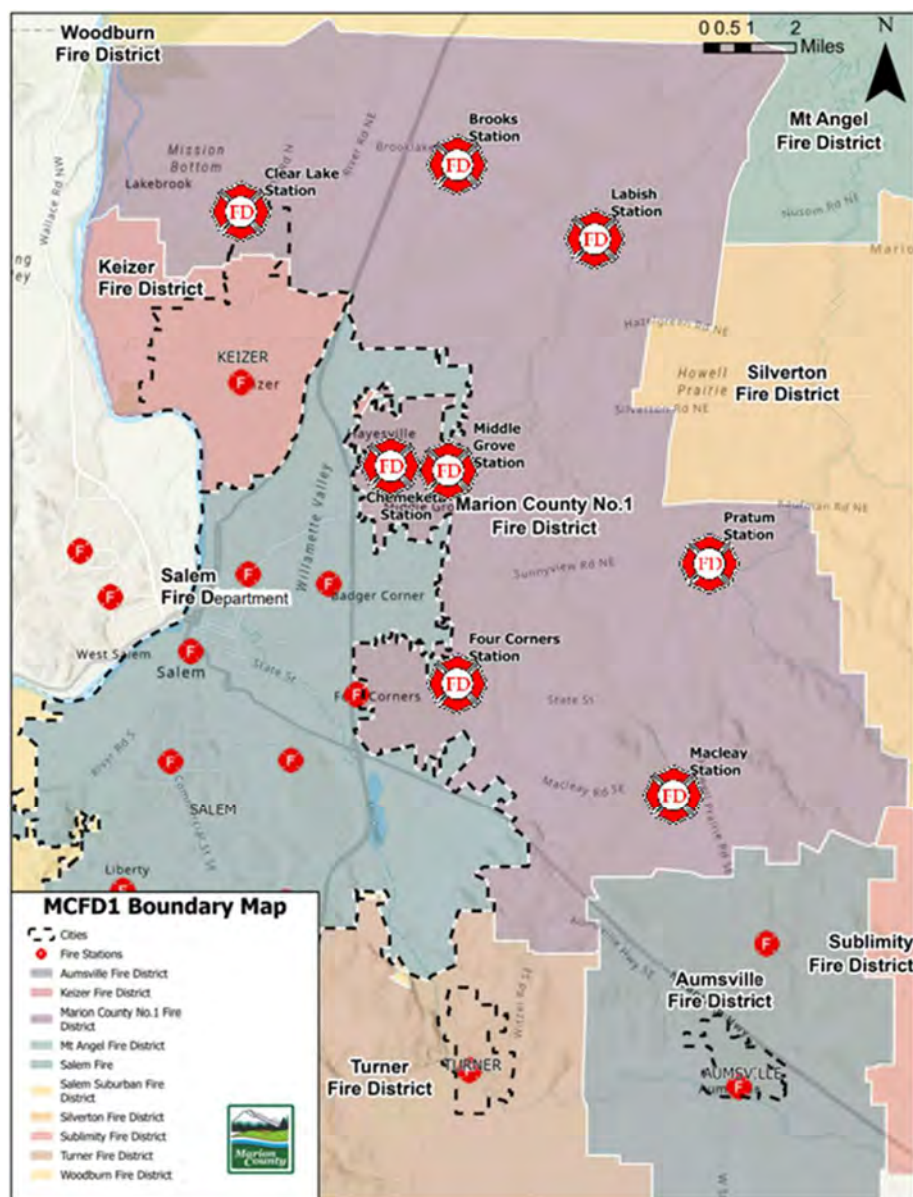


# District Overview

## Population and Service Area

In 2024 Marion County's entire population was estimated to be a total of 346,785 residents. The District serves a population of approximately 59,000 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, Lake Labish and Chemeketa.

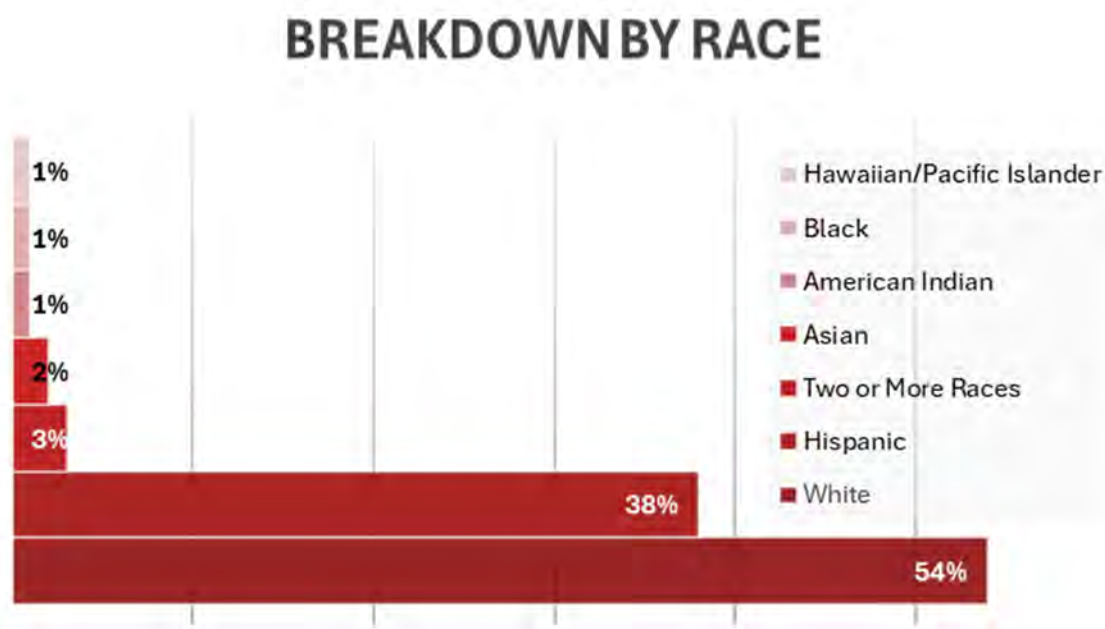
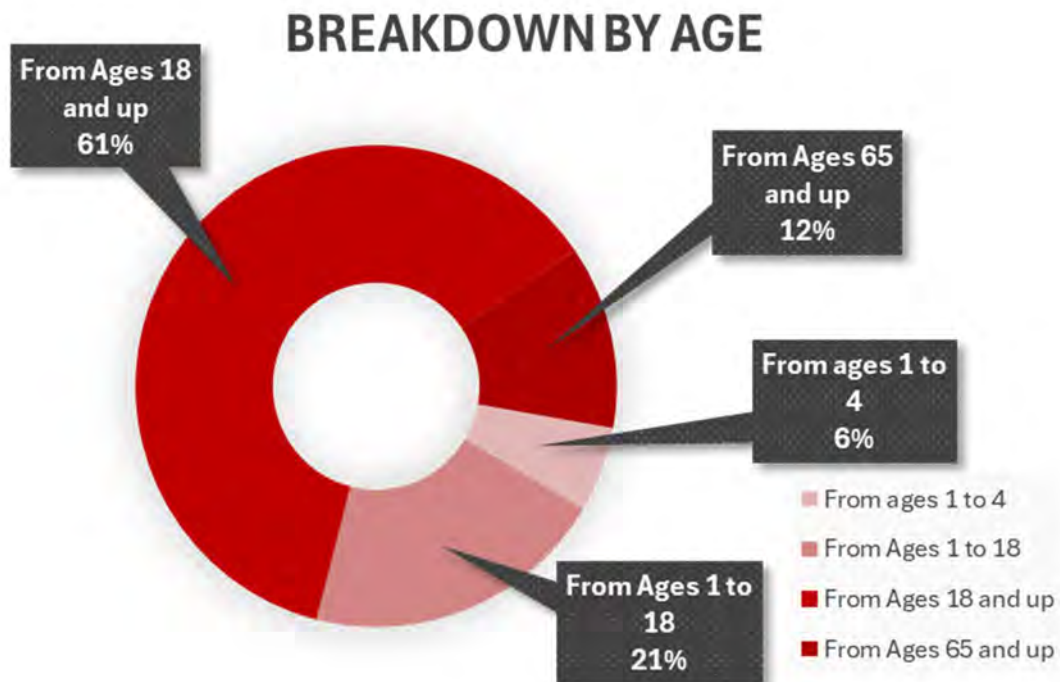
The District's population is expected to continue growing at a steady rate and our staff will continue to provide excellent service to our communities while proactively working with surrounding jurisdictions to ensure that response times and service remain high, regardless of the jurisdictional boundaries.





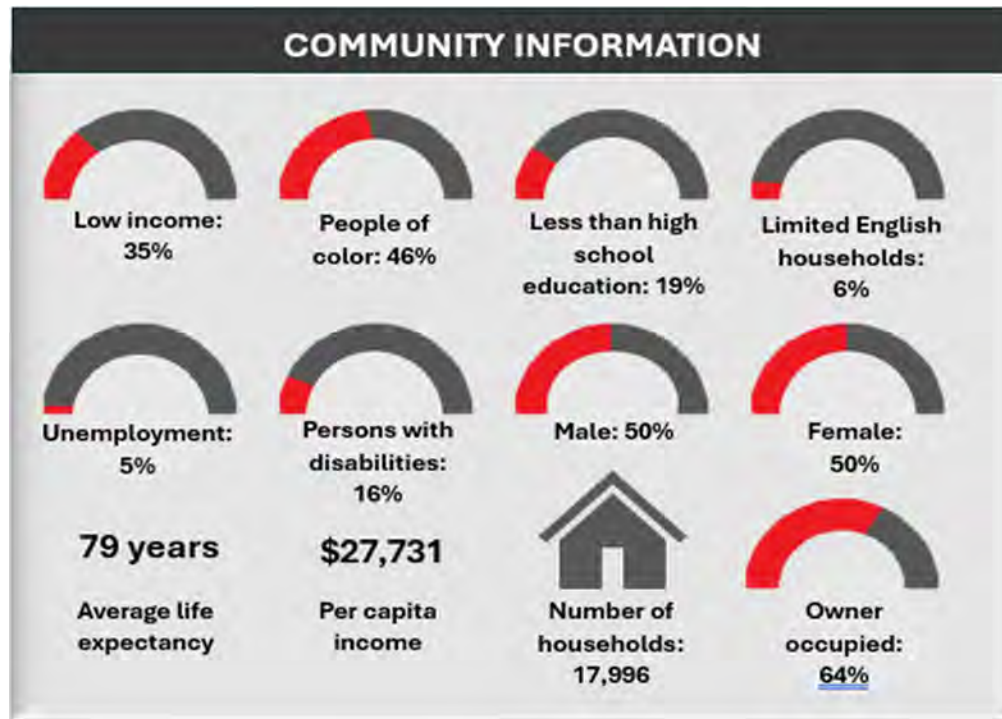
# District Overview

## Population Demographics



# District Overview

## Population Demographics (Contd.)

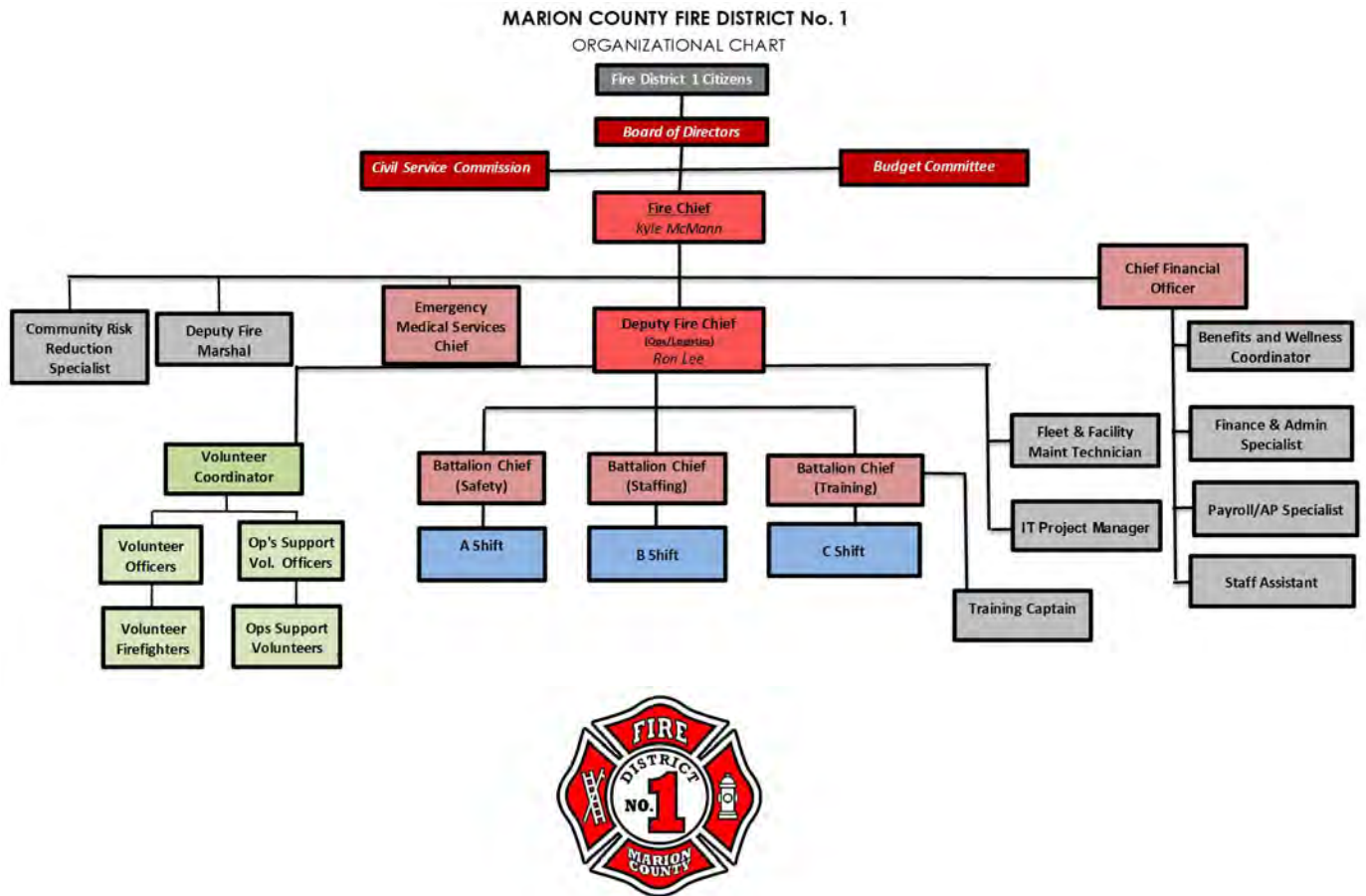


LANGUAGE	
English	65%
Spanish	30%
Russian, Polish	2%
Other Indo-European	1%
Vietnamese	1%
Other Asian/Pacific Island	1%
<b>Total Non-English</b>	<b>35%</b>
LIMITED ENGLISH SPEAKING BREAKDOWN	
Speak Spanish	90%
Speak Other Indo-European Languages	3%
Speak Asian-Pacific Island Languages	7%



# District Overview

## Organizational Chart



# District Overview

## 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

## Top 10 Taxpayers

**2024 - 2025 Measure 5 Taxable Value:** \$8,026,176,485

**2024 – 2025 Measure 5 Assessed Value:** \$4,167,683,721

*Source: Marion County Tax Assessor*

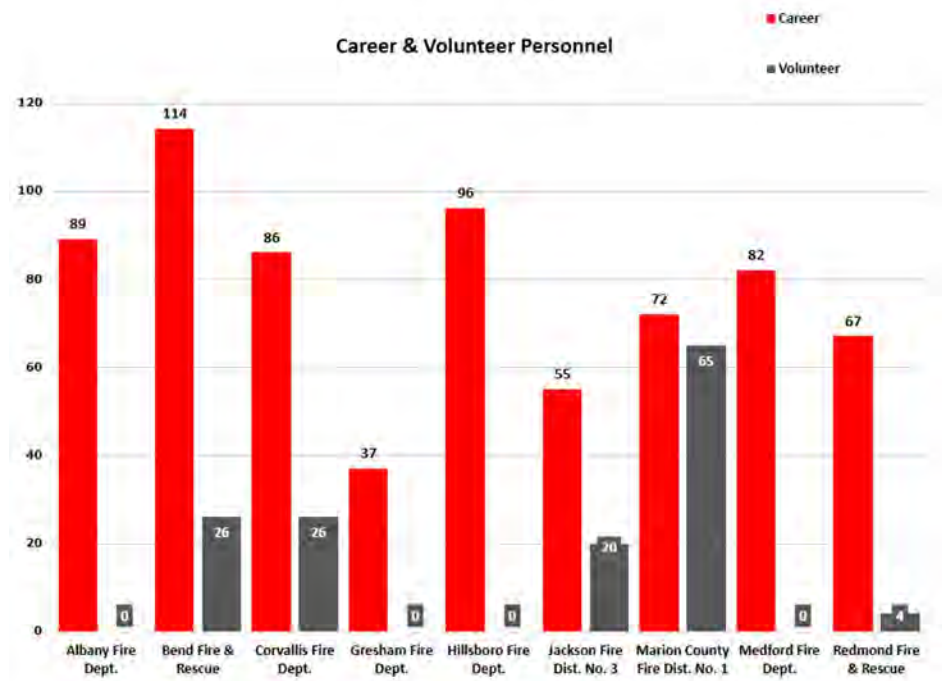
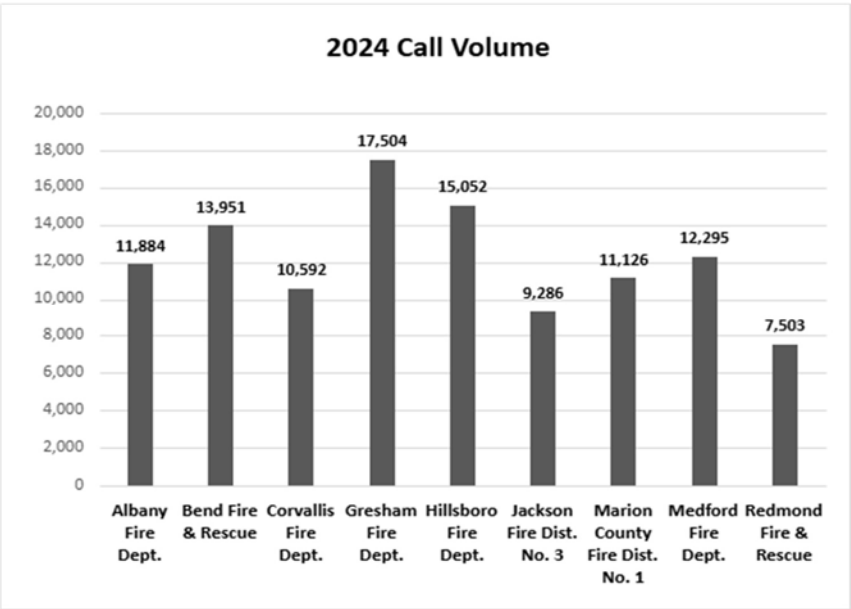
2025-2026 Top 10 Taxpayers	M5 Assessed Value	Total Tax
Portland General Electric Company	\$91,296,000	\$1,300,240.72
Norpac	\$75,405,406	\$993,833.29
Comcast Corporation	\$52,057,334	\$793,915.98
Covanta Marion Inc.	\$34,060,770	\$445,739.67
Meadowlawn Properties	\$24,196,320	\$424,307.07
Marion Investment Group LLC	\$23,498,680	\$315,770.60
Northwest Natural Gas Company	\$20,284,000	\$298,373.04
W Wells LLC	\$15,349,080	\$272,848.08
Gildred Family Properties LLC	\$14,112,020	\$220,478.90
Pratum Co-Op Warehouse	\$16,607,630	\$220,212.20



# District Overview

## Agency Comparison

Eight similar fire agencies are used for comparison to the Fire District: , Albany Fire, Bend Fire, Corvallis Fire, Gresham Fire, Hillsboro Fire, Medford Fire, Jackson County Fire District #3 (JCFD #3) and Redmond Fire & Rescue.



# Strategic Plan 2025-2029

The District's Strategic Plan for 2024 – 2029 was adopted by the Board of Directors April, 2024. In response to shifts in our population, development, funding, personnel retention, and technology; MCFD 1 undertook an extensive strategic planning effort in 2018. This long-term planning has become vital for continued high-quality service to District residents. Through the Strategic Planning Process, we aligned daily operations to our current mission and future goals. This effort continues today as our Strategic Goal Task Forces met to update goals while considering our mission and answering these three questions:

1. *Where are we now?*
2. *Where do we want to be in five years?*
3. *How do we get there?*



We initially focused our strategy by conducting an analysis of our strengths, weaknesses, opportunities, and threats (SWOT). Perspectives gathered during this phase became integrated into the content and recommendations of our 2024-2029 Strategic Plan. The Plan, therefore, reflects the expertise and desires of the community and personnel of MCFD 1.

The 2024-2029 Strategic Plan is a dynamic document. It will be regularly reviewed and updated over the next five years to account for added information, demands for service and changing priorities. The plan contains goals for MCFD 1 and actions for meeting those goals. Furthermore, this document clearly assigns actions to individuals and groups to create accountability for implementation.





# Strategic Plan 2025-2029

The remainder of this document is organized into five sections and a resource appendix:

- **Background:** Provides history and context for MCFD 1.
- **Vision, Mission, and Values:** Lists MCFD 1's vision, mission, and "Five Basic Rules."
- **Recent Accomplishments:** Outlines some of the District's recent progress and successes.
- **Key Strategic Issues and Goals:** Issues identified by District Staff/Volunteers during the Strategic Planning Process and introduces the District's goals for addressing these issues.
- **Action Plans and Implementation:** The core of this Strategic Plan, includes a set of strategies and actions to accomplish each of the District's five goals and concludes with an implementation framework to help the District move the Strategic Plan to action.

MCFD 1's Strategic Plan will be stewarded by a working group and five Taskforces, one for each Goal. The working group will be composed of at least one representative from each Taskforce and serve as the umbrella group that monitors plan implementation. Task Force members are responsible for ensuring actions within the goal area are implemented. Each Task Force must have at least five members composed of administrative staff, Career/Volunteer personnel, and Board Members.

Each Task Force has focused one of the following:

- Optimize Training Opportunities for Career and Volunteer Personnel
- Improve Internal/External Communication and Engagement
- Strengthen Planning for Staffing and Succession
- Build on Relationships with Community Partners
- Financial Sustainability

## **Implementation Roles and Responsibilities:**

Transitioning from strategic planning to strategic doing is the most crucial and challenging piece of the strategic planning process. Effectively implementing each action is essential to fulfilling the vision and mission of Marion County Fire District in addition to ensuring the successful achievement of the goals identified within the strategic plan.

Implementation requires effective and efficient management, committed personnel, and the ability to adapt to new ways of doing and behaving. While this Strategic Plan will serve as a guide for MCFD 1 for the next five years, unforeseen political, economic, and administrative changes will likely arise, affecting the relevance and feasibility of the action items listed in this plan.

Upon adoption of the Strategic Plan, the Administrative Staff will:

1. Share and discuss the Strategic Plan with all personnel and board members of MCFD 1
2. Provide opportunities for MCFD 1 personnel to participate on the Strategic Plan Task Forces
3. Restructure the Strategic Plan Steering Committee into the Strategic Plan Working Group (possibly composed of different members to gain representation from those who serve on the newly formed taskforces)





# Strategic Plan 2025-2029

The Strategic Plan will be stewarded by a Working Group and Five Task Forces, one for each goal. Strategic Plan responsibilities of the administrative staff will include:

1. Ensure the strategic plan working group and taskforces are organized and meeting regularly.
2. Initiate a Strategic Plan update beginning in 2028.

The working group will be comprised of at least one representative from each Task Force and their responsibilities will include:

1. Collecting metrics and information about progress towards strategic plan goals from each Task Force
2. Creating a comprehensive report on progress towards Strategic Plan Goals for Administrative Staff and the Board
3. Presenting information and answering questions about progress on the Strategic Plan's Goals to the Administrative Staff and the Board
4. Monitoring activities of the Task Forces to ensure Task Forces are not duplicating efforts or working in conflict.

The Working Group will meet every six months to discuss the progression of the Strategic Plan and ensure that the efforts of each Task Force are well aligned. A representative from the Working Group should then present information about Strategic Plan progress to Administrative Staff and the Board of Directors no more than one month after the Working Group meeting. The Resource Appendix contains materials, including potential meeting agendas, to help guide the efforts of the Working Group.

Responsibilities for each Task Force include:

- Prioritizing (determining the order in which actions should be implemented)
- Work with leads to implement actions
- Update action plans which require modification
- Develop metrics to track progress
- Track agreed upon metrics at each meeting
- Report to the working group on progress towards strategic plan goals based on agreed upon metrics
- Meet every three months (or more frequently if needed) to:
  - report on the progression of tasks identified in the previous meeting
  - determine a set of tasks the group will undertake
  - track progress on agreed upon metrics

Each Task Force will also develop a spreadsheet for tracking action plan progress and tracking metrics. Task Forces will modify these tracking spreadsheets to meet their needs.



# Strategic Plan 2025-2029

## Updating the Strategic Plan:

The Working Group and Task Forces are encouraged to modify action plans as new information becomes available. Any modifications will be designed to make progress on the metrics identified for each goal. These changes should be tracked within the Task Forces and reported to the Working Group to include in its bi-annual update for the Administrative Staff and the Board of Directors.

### Five-year update:

At the end of the current Strategic Plan timeframe (2029), the Working Group shall:

- Prepare a final status report on the 2024-2029 Strategic Plan for MCFD 1 career and volunteer personnel, Board of Directors and citizens
- Convene a 2029-2034 Marion County Fire District No.1 Strategic Plan Steering Committee
- Undertake a comprehensive update of a New Strategic Plan

#### **Issue 1 Career and Volunteer Personnel Training**

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

- Strategy 1.1 Provide Training Opportunities for Career and Volunteer Personnel
- Strategy 1.2 Formalize Professional Development Program for Personnel

#### **Issue 2 Communication**

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

- Strategy 2.1 Increase Internal Communications to all Personnel
- Strategy 2.2 Gather and Implement External Communications with the Diverse Communities within our District
- Strategy 2.3 Improve Engagement of District Personnel and Citizens in the District
- Strategy 2.4 Distribute Information to Community & Partner Agencies to Raise Awareness of MCFD1 Goals

#### **Issue 3 Staffing and Succession**

##### **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 Appropriate Unit Utilization for Call Volume

#### **Issue 4 Partnerships**

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

- Strategy 4.1 Improve Coordination with Multi-Disciplinary Partners
- 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 MCFD1 Goals and Activities

#### **Issue 5 Financial Sustainability**

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

- Strategy 5.1 Identify Areas that MCFD1 can Forge New Partnerships that Minimize Costs
- Strategy 5.2 Explore Innovative Revenue Generating Opportunities
- Strategy 5.3 Budget Analysis
- Strategy 5.4 Goals for Financial Forecasting
- Strategy 5.5 Develop 10-20 Year Capital Improvement Plan



# Budget Overview

## Budgeting Process

The Fiscal Year 2026 budget process for the District started in January 2025 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 2026 is Fire Chief Kyle McMann, as per motion of the Board of Directors and Board Policy.

The Fiscal Year 2026 proposed balanced budget was 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 Chief Financial Officer after review from shift Battalion Chiefs. After receipt of all requests and meetings with project managers, the process of preparing and working toward a balanced budget was achieved through revisions by the Fire Chief, Deputy Fire Chief, Chief Financial Officer, and EMS Chief.

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 proposed 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 2025. 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 2026 Budget Calendar

Date	Action	Responsible
<b>December 16-19, 2024</b>	Admin Staff Meeting – Budget Kick-off	Staff
<b>January 2025</b>	Recruit Budget Committee Members, if necessary	Board of Directors
<b>January 23, 2025</b>	<ul style="list-style-type: none"> <li>• Appoint Budget Committee</li> <li>• Adopt FY 2026 Budget Calendar</li> </ul>	Board of Directors
<b>February – May 2025</b>	Prepare FY 2026 Proposed Budget	Budget Officer
<b>May 8, 2025</b>	Budget Document distributed to Budget Committee & available to public	Budget Officer
<b>May 8, 2025</b>	Publish Public Notice of Budget Committee Meeting on website – 1 <sup>st</sup> Publication	Staff
<b>May 8, 2025</b>	Publish Public Notice of Budget Committee Meeting – 2 <sup>nd</sup> Publication (email notice to SJ 5/2/25)	Staff
<b>May 22, 2025 17:30 at Brooks Classroom**</b>	Budget Committee Meeting #1	Budget Committee
<b>May 29, 2025 17:30 at Brooks Classroom**</b>	Budget Committee Meeting #2, if necessary	Budget Committee
<b>June 12, 2025</b>	Publish Financial Summary & Budget Hearing Notice (email notice to SJ 6/5/25)	Staff
<b>June 19, 2025 17:30 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 10, 2025</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 26, 2025</b>	File complete budget with County Clerk	Budget Officer

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

### 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 the 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).



# Budget Overview

## 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 source of revenue 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. Historically, property tax revenue was the primary source of revenue. For FY 2026, the sole revenue source will continue 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 2025, the fund was fully expended and will not be used in FY2026.
- **Fund 80- Capital Outlay Reserve Fund** – Used to reserve resources for future capital outlay expenses. Primary source of revenue is transfers from the General Fund.

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



# Budget Overview

## District-Wide Financial Overview

Description	FY 2024 Amended Budget	FY 2025 Amended Budget	FY 2026 Proposed Budget	FY 2025 to FY 2026 Percent Change
<b>RESOURCES</b>				
Beginning Fund Balance	\$ 9,702,007	\$ 9,748,700	\$ 8,669,250	-11%
Property Taxes	\$ 9,634,000	\$ 11,665,250	\$ 12,285,000	5%
Licenses & Permits	\$ 6,000	\$ 6,000	\$ 7,500	25%
Intergovernmental	\$ 2,832,594	\$ 2,015,750	\$ 1,190,250	-41%
Charges for Services	\$ 4,035,669	\$ 5,850,000	\$ 5,780,000	-1%
Interest	\$ 376,000	\$ 350,000	\$ 275,000	-21%
Miscellaneous	\$ 79,750	\$ 63,250	\$ 423,750	570%
Current Revenue	\$ 16,964,013	\$ 19,950,250	\$ 19,961,500	0%
Transfers In	\$ 1,546,022	\$ 1,475,000	\$ 1,401,000	-5%
<b>TOTAL ALL RESOURCES</b>	<b>\$ 28,212,042</b>	<b>\$ 31,173,950</b>	<b>\$ 30,031,750</b>	<b>-4%</b>
<b>REQUIREMENTS</b>				
Personnel Services	\$ 14,003,270	\$ 15,507,350	\$ 16,341,250	5%
Materials & Services	\$ 4,625,567	\$ 4,807,525	\$ 4,434,500	-8%
Capital Outlay	\$ 2,571,233	\$ 2,967,700	\$ 612,750	-79%
Debt Service	\$ 250,000	\$ 250,000	\$ 1,022,500	309%
Operating Budget	\$ 21,450,070	\$ 23,532,575	\$ 22,411,000	-5%
Transfers Out	\$ 1,546,022	\$ 1,475,000	\$ 1,401,000	-5%
Non-Operating Budget	\$ 1,546,022	\$ 1,475,000	\$ 1,401,000	-5%
Contingency	\$ 745,000	\$ 574,500	\$ 750,000	31%
Unapp. Ending Fund Balance	\$ 4,470,950	\$ 5,591,875	\$ 5,469,750	-2%
<b>TOTAL ALL REQUIREMENTS</b>	<b>\$ 28,212,042</b>	<b>\$ 31,173,950</b>	<b>\$ 30,031,750</b>	<b>-4%</b>



# Budget Overview

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

### FY 2026 Proposed Budget

Fund	10 General	30 Debt Service	70 Capital Projects	80 Capital Reserve	Totals
<b>RESOURCES</b>					
EMS Billing	\$ 5,700,000.00	\$ -	\$ -	\$ -	\$ 5,700,000.00
Capital Firemed	\$ 35,000.00	\$ -	\$ -	\$ -	\$ 35,000.00
Property Taxes	\$12,285,000.00	\$ -	\$ -	\$ -	\$12,285,000.00
MVA Billing	\$ 45,000.00	\$ -	\$ -	\$ -	\$ 45,000.00
Conflagration	\$ 500,000.00	\$ -	\$ -	\$ -	\$ 500,000.00
Grant Revenue	\$ 690,250.00	\$ -	\$ -	\$ -	\$ 690,250.00
Permits & Fees	\$ 7,500.00	\$ -	\$ -	\$ -	\$ 7,500.00
Property Leases	\$ 23,250.00	\$ -	\$ -	\$ -	\$ 23,250.00
Interest Income	\$ 275,000.00	\$ -	\$ -	\$ -	\$ 275,000.00
Miscellaneous Revenues	\$ 400,500.00	\$ -	\$ -	\$ -	\$ 400,500.00
Total Current Resources	\$19,961,500.00	\$ -	\$ -	\$ -	\$19,961,500.00
Transfers In		\$ 1,022,500.00	\$ -	\$ 378,500.00	\$ 1,401,000.00
Beginning Balance	\$ 8,500,000.00	\$ 34,000.00	\$ -	\$ 135,250.00	\$ 8,669,250.00
<b>TOTAL RESOURCES</b>	<b>\$28,461,500.00</b>	<b>\$ 1,056,500.00</b>	<b>\$ -</b>	<b>\$ 513,750.00</b>	<b>\$30,031,750.00</b>

### REQUIREMENTS

Personnel	\$16,341,250.00	\$ -	\$ -	\$ -	\$16,341,250.00
Materials & Services	\$ 4,434,500.00	\$ -	\$ -	\$ -	\$ 4,434,500.00
Capital Outlay	\$ 99,000.00	\$ -	\$ -	\$ 513,750.00	\$ 612,750.00
Transfers Out	\$ 1,401,000.00	\$ -	\$ -	\$ -	\$ 1,401,000.00
Debt Service	\$ -	\$ 1,022,500.00	\$ -	\$ -	\$ 1,022,500.00
Contingency	\$ 750,000.00	\$ -	\$ -	\$ -	\$ 750,000.00
Reserve EFB	\$ -	\$ -	\$ -	\$ -	\$ -
Unappropriated EFB	\$ 5,435,750.00	\$ 34,000.00	\$ -	\$ -	\$ 5,469,750.00
<b>TOTAL REQUIREMENTS</b>	<b>\$28,461,500.00</b>	<b>\$ 1,056,500.00</b>	<b>\$ -</b>	<b>\$ 513,750.00</b>	<b>\$30,031,750.00</b>

### Financial Ratios

Fund/Ratio Description	General	Debt Service	Capital	Capital Reserve	Totals
Property taxes as a percentage of the total fund type	43.16%	0.00%	0.00%	0.00%	40.91%
Current resources as a percentage of Personnel and Materials & Services	96.08%	0.00%	0.00%	0.00%	96.08%
Personnel as a percentage of the total fund type	57.42%	0.00%	0.00%	0.00%	54.41%
Personnel and Materials & Services as a percentage of the total fund type	73.00%	0.00%	0.00%	0.00%	69.18%
Capital as a percentage of the total fund	0.35%	0.00%	0.00%	100.00%	2.04%





# 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 Ground Emergency Medical Transport Fee for Service & Coordinated Care Organization 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
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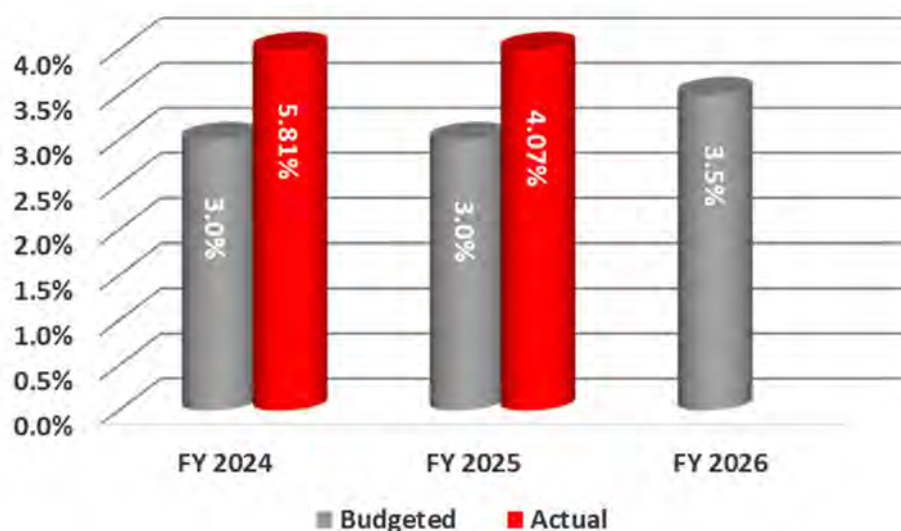
Local Option Levy (5-year term, began FY 2025)	\$0.9900/\$1,000
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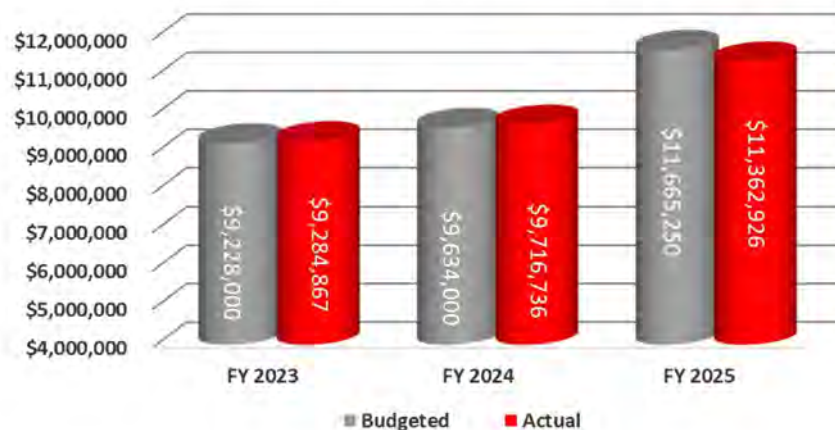
# Budget Overview

Based on analysis and recommendations from the Marion County Assessor's Office, the FY 2026 is projecting a 3.5% increase in the Total Assessed Value of the District, with a 98% collection rate. Tax compression is not a major issue for the Fire District currently. The FY 2025 budget had projected a 3.0% increase in Assessed Value based on County Assessor recommendations, but actuals from the County Assessor show a 4.07% increase. The District will continue to utilize projections for FY 2026 and beyond, based on Assessor recommendations. The charts below illustrate the past few years of assessed value and property tax receivables.

### District Assessed Value



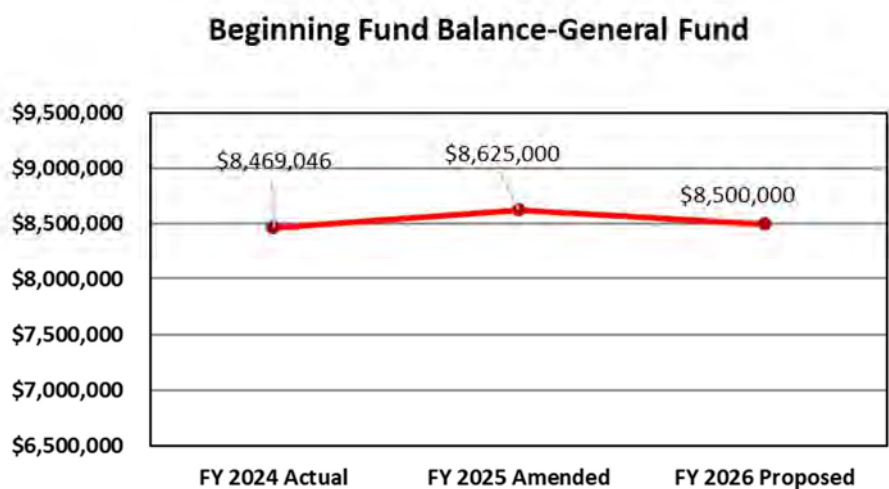
### District Current Year Property Taxes



# Budget Overview

The Beginning Fund Balance is the second largest resource the District utilizes in FY 2026. It is a culmination of unspent funds from the prior fiscal year which includes Contingency, Unappropriated Funds, and unspent amounts in all department 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.

The actual Beginning Fund Balance for FY 2025 was \$8,506,791 and is projected to be \$8,500,000 in FY 2026. The District had projected a higher beginning fund balance but had some unanticipated expenses at the end of FY 2025 and reduced projected income. We are projected a beginning fund balance similar to actual from FY 2025 based on current spending trends within the District.



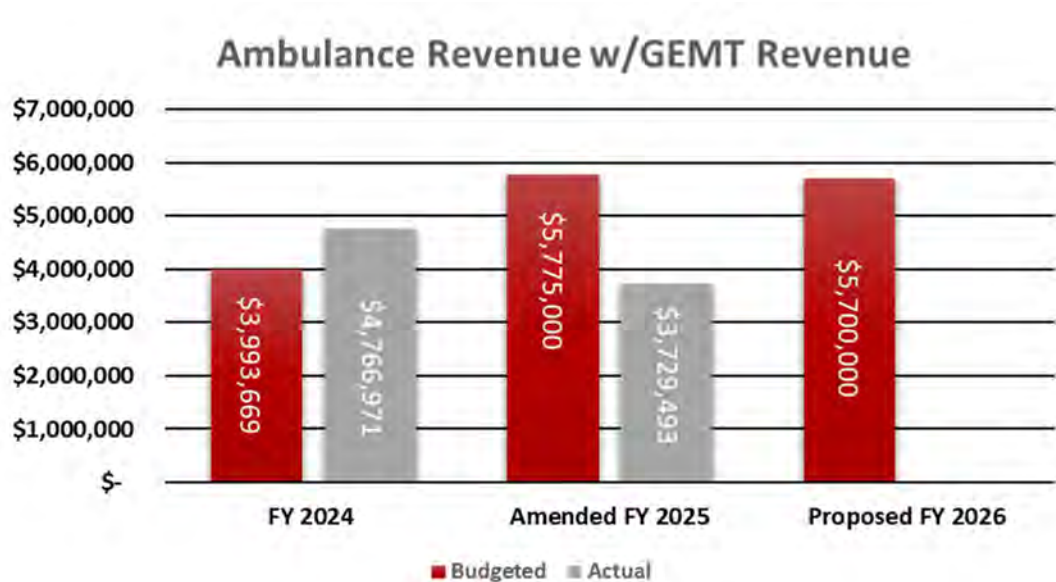
Charges for services include leases, MVA Cost Recovery, Fire Marshal Services Cost Recovery, and Ambulance transport billings and Community Risk Reduction Charges for Services. This is a new revenue source added by the district after success with our Community Wildland Risk Reduction Grant gained momentum and citizens from the district have requested continued services beyond the grant. 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 2026, ambulance revenue is projected at \$5,735,000 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.

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. The district will continue to move some of the reimbursements from the Fee-For-Service transports to transfers into the Apparatus & Equipment Reserve Fund.



# Budget Overview

The District continues to participate in Coordinated Care Organization (CCO) transports, which are classified as non-recurring revenue. Given that this funding requires annual approval from the Centers for Medicare and Medicaid Services, the District is budgeting conservatively. This program is being closely monitored, and the District is prepared to adapt should its stability become uncertain. Budgeting decisions are guided by historical trends and ongoing evaluations to ensure fiscal responsibility.



The District classifies grant funds—whether private, county, state, or federal—intergovernmental revenue such as conflagration reimbursements, and the sale of assets as non-recurring revenue sources, and accordingly treats them as one-time revenue. Some grants are awarded for a single fiscal year, while others span multiple years. Asset sales are typically infrequent and occur when items are declared surplus.

In FY 2025, the District participated in a significant conflagration deployment to California in support of wildfire response efforts. Reimbursement for that deployment was not received in FY 2025 and has therefore been budgeted for receipt in FY 2026. Additionally, the District anticipates the sale of multiple surplus engines and equipment in the current fiscal year, which has been appropriately accounted for in the budget.

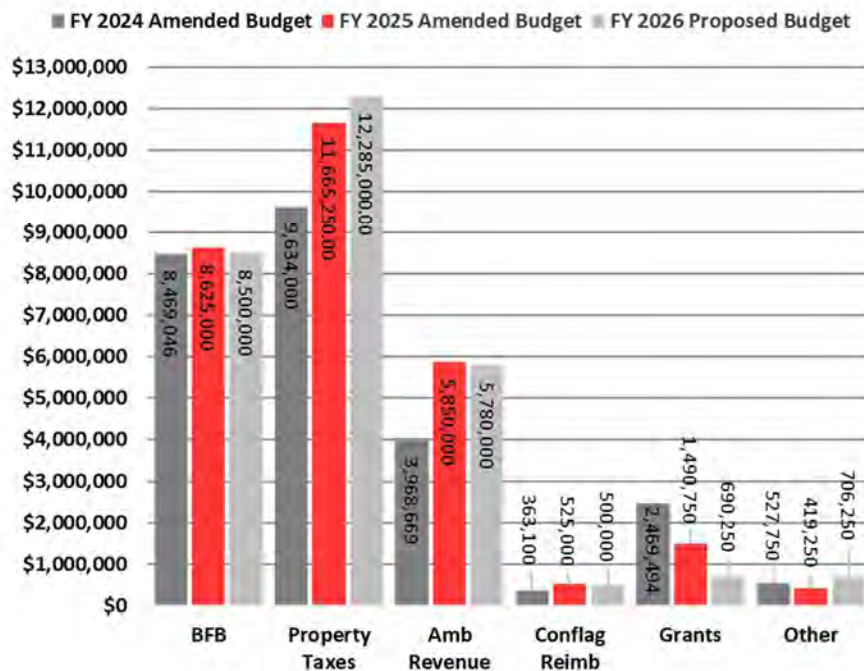


# Budget Overview

GENERAL FUND Resources - FY 2026



Resources - 3 Year Comparison



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.



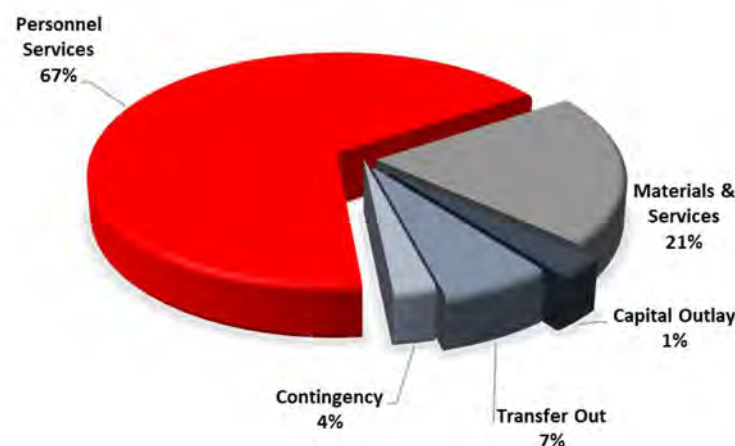


# Budget Overview

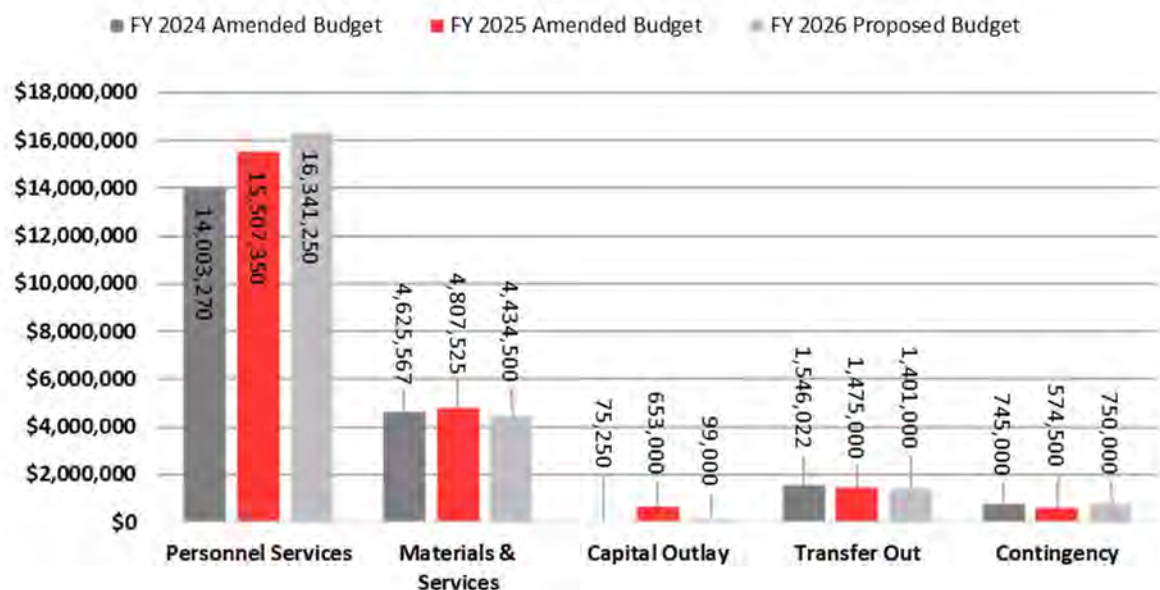
## Expenditures (Expenses)

Total General Fund expenditures for the FY 2026 Proposed Budget are \$23,025,750; excluding ending fund balance, and are divided among the following categories:

**GENERAL FUND EXPENDITURES - FY 2026**



## Expenditures - 3 Year Comparison



# Budget Overview

**The District's General Fund has nine operational departments:**

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

## Personnel Services

The Personnel Services category is comprised of the largest expenditures for the budget, encompassing 67% of the general fund operating budget at a cost of \$16,341,250. For FY 2026, the proposed budget features 76.50 FTE, 76 full-time and 1 part-time employee.

The District participates in the Oregon Public Employees Retirement System (PERS). Contributions to PERS are budgeted at \$3,136,750 for FY 2026. PERS contracts with Milliman to provide independent agency audits of retirement accounts.

The PERS rates are set on a biennium cycle and the FY 2026 rates begin July 1, 2025.

Fiscal Year	Employee IAP 6%	Tier 1 / Tier 2	OPSRP Police/Fire	OPSRP General
FY 2024	6%	34.36%	29.87%	25.08%
FY 2025	6%	34.36%	29.87%	25.08%
FY 2026	6%	35.19%	30.73%	25.46%





# Budget Overview

The PERS Individual Account Program (IAP) is a flat 6% of gross wages and starting in FY 2026 will be paid by the district. 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 participants and 0.65% OPSRP IAP 6% contributions to a stability fund for future pension payments.

In April 2025, the District finalized a new Collective Bargaining Agreement (CBA) with IAFF Local members. As part of the FY 2025-26 budget, the District implemented a realigned wage scale to ensure personnel compensation is competitive with peer agencies. The budget also includes a 6% Cost of Living Adjustment (COLA) for firefighter and engineer personnel, and a 3% COLA for Captains and Battalion Chiefs, effective January 2026. Additionally, Single Role EMS personnel are scheduled to receive a 5% COLA in July 2025, followed by a 3% COLA in January 2026.

For FY 2026, the District has budgeted for a 10% 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. As part of the negotiated contract with IAFF local the District will contribute 90% of the health cost for all employees and families and the employees will contribute 10% of those costs.

Out-of-Shift Overtime remains a significant component of Personnel Services expenditures. However, with the District reaching full staffing capacity in the current fiscal year, a reduction in this cost is anticipated. The FY 2026 budget includes \$1,040,750 for overtime, a projection that accounts for staffing levels across both the Fire and EMS Operations Divisions, as well as estimated reimbursements for conflagration deployments. As actual Out-of-Shift Overtime costs related to conflagration responses are reimbursed by the Oregon Department of the State Fire Marshal, any necessary budget adjustments will be made through the appropriate process at the Board of Directors level.

## 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 and EMS Personnel without the use of overtime costs, reasonable anticipated coverage needs through budgeted overtime funds and budgeting for two retirement accrued vacation cash outs.
- Sick/Wellness 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 are budgeted funds 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 1st. As of December 31, 2023, the District's pension net unfunded actuarial liability (UAL) was \$12,894,194. At present, the District has not participated in the PERS side account program to assist with reducing the UAL amount.



# Budget Overview

## Employee Count

	Amended Budget 2024	Amended Budget 2025	Proposed Budget 2026
Department			
Fire Operations	42.00	42.00	42.00
EMS Operations	15.00	22.00	22.00
Volunteer	1.00	1.00	1.00
Administration	7.50	9.00	7.00
Benefits	0.00	0.00	1.00
Training	1.00	1.00	1.00
Prevention	1.50	1.50	1.50
Fleet & Facilities	1.00	1.00	1.00
Total FTE's	69.00	77.50	76.50
Change in FTE			-1.00

## Materials & Services

Materials & Services represent the second-largest expenditure category, accounting for 21% of the General Fund operating budget, with \$4,434,500 allocated for FY 2026. This category encompasses the District's day-to-day operational expenses. The proposed budget allows for a very narrow margin in order to maintain a balanced budget while still meeting essential operational needs. Despite the tight constraints, the District believes this budget adequately supports critical safety enhancements for Firefighter and EMS personnel.

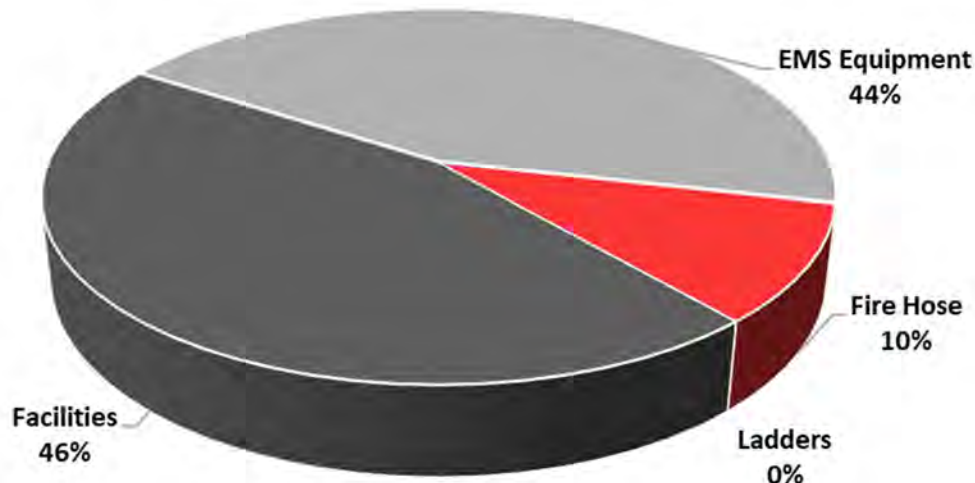


# Budget Overview

## Capital Outlay

The District has numerous Capital Outlay needs; however, limited resources restrict the ability to pursue major improvements without substantial grant funding or bonding opportunities. Capital needs are assessed annually through structured replacement plans developed by project managers and guided by the most recent Capital Improvement Plan. Each April, Operations Staff (District Officers) review and prioritize these projects for potential inclusion in the General Fund Budget and/or the Capital Outlay Reserve Fund.

### Total Capital Expenditures --- \$99,000



The FY 2026 budget allocates \$99,000 for Capital Outlay projects, a significant decrease from the \$653,000 budgeted in FY 2025. The higher allocation in FY 2025 was driven by substantial EMS needs and the replacement of a Type 6 brush rig vehicle damaged during a conflagration deployment. For FY 2026, Capital Outlay represents just 1% of the General Fund Budget and focuses on essential EMS and firefighting equipment upgrades. Planned purchases include new Stair Chairs (\$5,500), Video Laryngoscopes (\$8,000), replacement parts and batteries for equipment (\$25,000), Mechanical CPR Devices (\$5,500), a replacement generator (\$45,000), and structural firefighting hose replacements (\$10,000).

For FY 2026, the District is continuing to set aside funds in the Capital Outlay Reserve Fund, and the District has budgeted \$378,500 as a transfer from the General Fund to save for larger future Capital Outlay items. This is the anticipated funds from the GEMT-FFS program that was Federally approved for calendar year 2025 as well as apparatus reimbursement from conflagrations. The large equipment and vehicle purchases are budgeted in the Capital Outlay Reserve Fund 80.



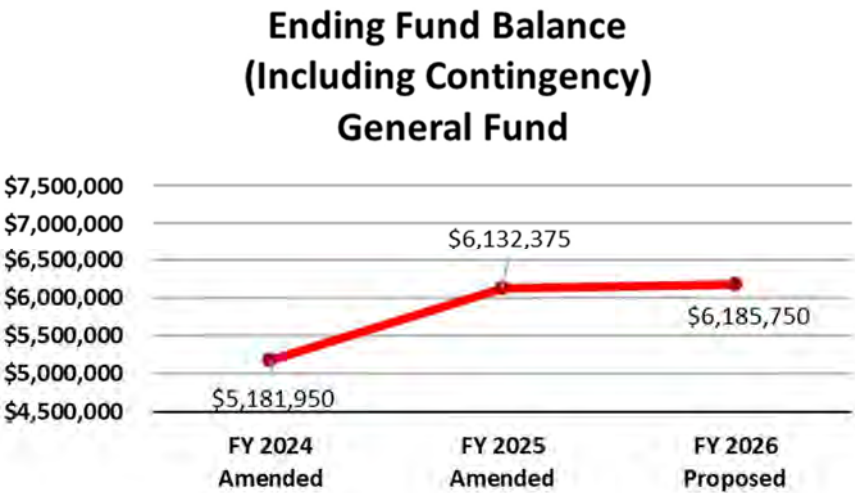
# Budget Overview

Minimal Capital Outlay expenditures within the General Fund, combined with the strategic use of the Capital Outlay Reserve Fund, help limit the overall impact on the District’s operating budget. Project Managers are responsible for developing replacement plans for capital items within their areas, enabling the District to proactively plan for and mitigate large, unexpected expenditures. Additionally, the Capital Outlay Reserve Fund allows the District to set aside funds for significant one-time purchases—such as apparatus, radios, and self-contained breathing apparatus—that require full replacement to maintain consistency and operational efficiency across the organization.

Ending Fund Balance - General Fund		
FY 2024 Amended	FY 2025 Amended	FY 2026 Proposed
\$ 5,181,950	\$ 6,132,375	\$ 6,185,750

## 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 2026 is \$750,000 and remains within the District’s financial policy of approximately 5% of Property Tax Revenue.



## 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. The District follows a best-practice strategy of maintaining a UEFB equivalent to approximately four months of Personnel Services expenses. The General Fund’s UEFB for FY 2026 is \$5,435,750.



# Budget Overview

## General Fund – Resources

2023 Actual	2024 Actual	2025 Amended	Account 10-00	Description General Fund Revenue	2026 FTE	2026 Proposed	2026 Approved	2026 Adopted
7,150,000	-6,784	8,625,000	4000-00	Beginning Fund Balance	0.00	8,500,000		
3,064,420	3,611,535	4,100,000	4005-00	EMS Billing	0.00	5,000,000		
538,544	0	675,000	4006-00	EMS GEMT FFS	0.00	200,000		
646,324	1,155,436	1,000,000	4007-00	EMS GEMT CCO	0.00	500,000		
37,888	30,230	35,000	4010-00	Capital FireMed	0.00	35,000		
199,178	183,253	222,750	4015-00	Property Taxes - Delinquent Yr	0.00	235,000		
9,085,689	9,533,484	11,442,500	4020-00	Property Taxes - Current Year	0.00	12,050,000		
27,902	36,097	40,000	4025-00	MVA Billing	0.00	45,000		
996,415	2,079,910	1,398,250	4030-00	FEMA Grants	0.00	685,250		
185,330	23,700	92,500	4033-00	Grants - Other	0.00	5,000		
6,375	5,250	6,000	4040-00	Fire Marshal Fees	0.00	7,500		
0	0	-	4041-00	CWRR Contract Services		25,000		
21,180	21,815	22,500	4045-00	Cell Tower Lease	0.00	23,250		
231,095	405,095	350,000	4050-00	Interest on Investments	0.00	275,000		
0	0	500	4055-00	Donations	0.00	500		
10,090	30,714	2,000	4065-00	Miscellaneous	0.00	2,500		
43,997	43,287	5,000	4070-00	Recovery/Reimbursement	0.00	5,000		
31,075	37,689	33,250	4073-00	COBRA Reimbursement	0.00	67,500		
406,892	371,605	525,000	4075-00	Conflagration Reimbursement	0.00	500,000		
0	0	-	4080-00	Sale of Assets	0.00	300,000		
<b>22,682,394</b>	<b>17,562,315</b>	<b>28,575,250</b>		<b>General Fund Revenue</b>		<b>28,461,500</b>	<b>0</b>	<b>0</b>



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# **FIRE OPERATIONS**

## **FY 25/26**





# Fire Operations

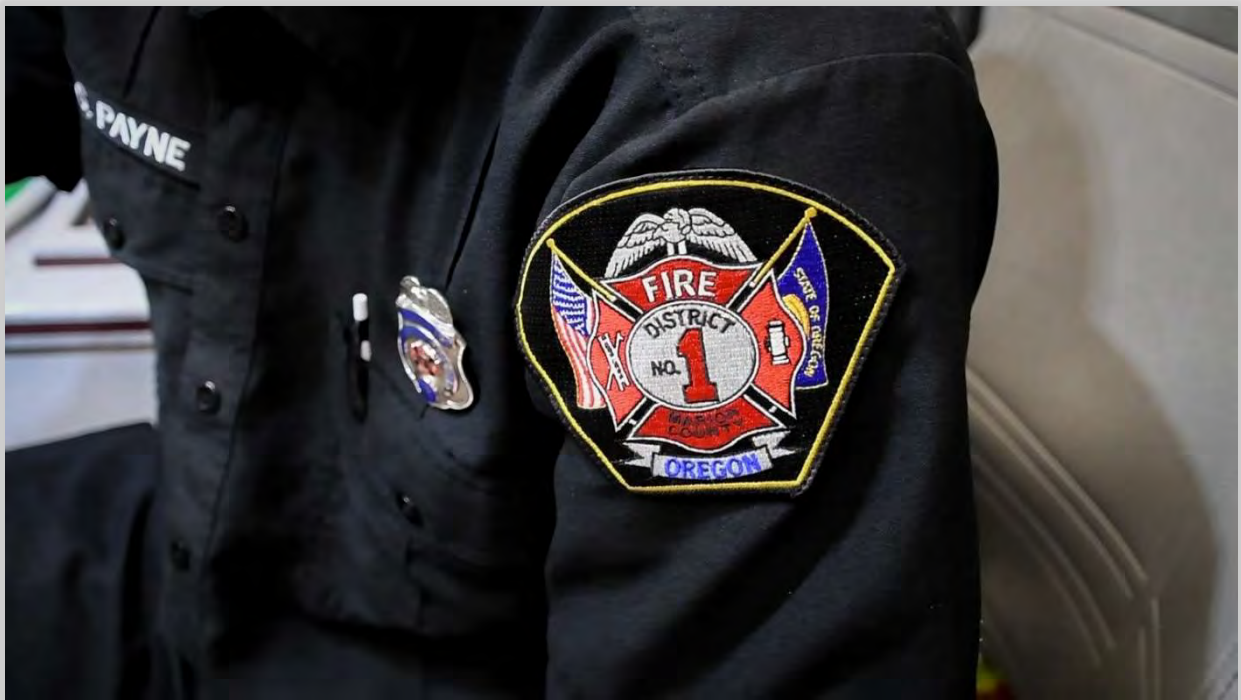
## General Fund – Fire Operations

### Division Description

The Fire Operations Division, in coordination with the EMS Division, is responsible for the District's emergency response services. These divisions are focused on delivering a high level of response reliability and performance, while also prioritizing the recruitment and retention of a highly trained and dedicated emergency response workforce. Additional responsibilities include maintaining current policies, procedures, and guidelines; collaborating with the Training Division on multi-disciplinary programs; developing meaningful performance standards; and promoting career advancement through the District's professional development plan.

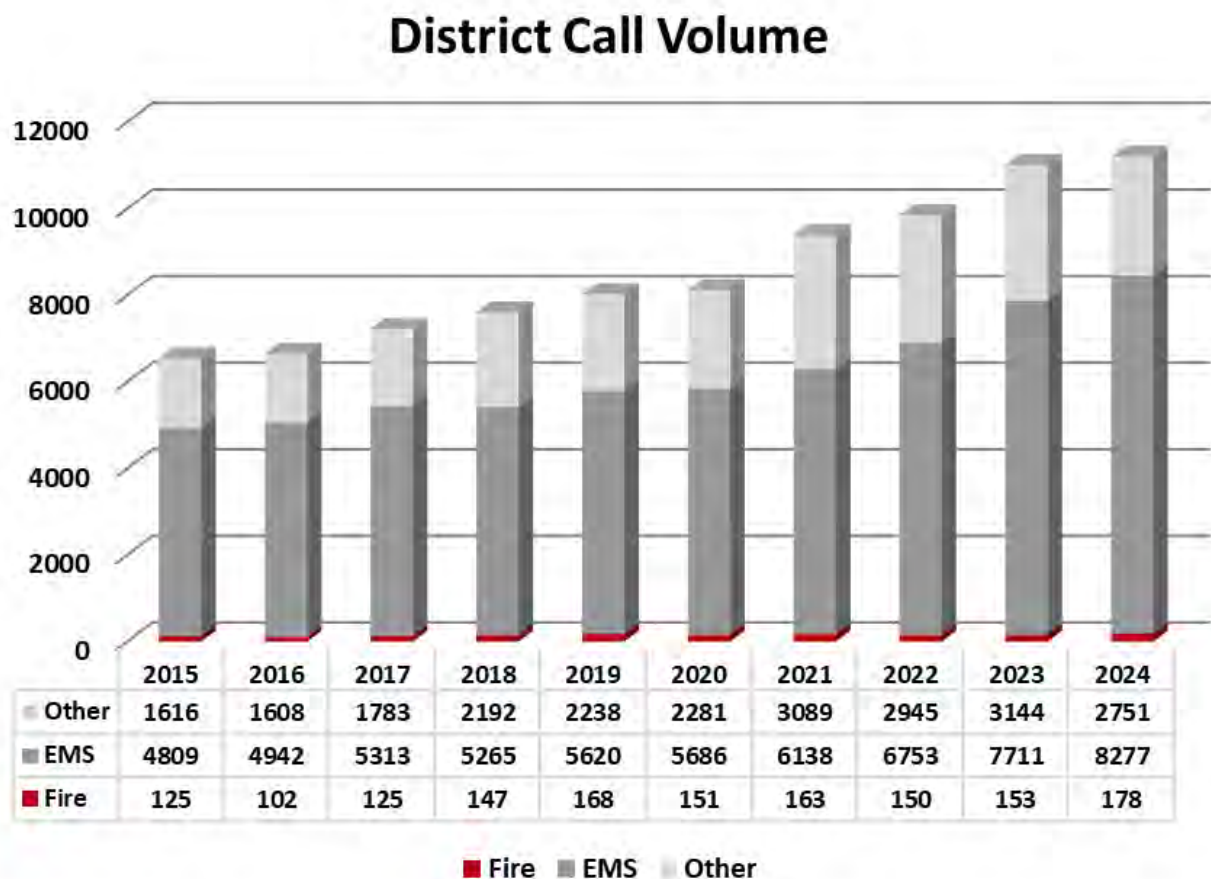
The District operates eight community fire stations—four staffed by career personnel and four by volunteers. The District also deploys two 24/7 Advanced Life Support (ALS) fire engines, four 24/7 ALS ambulances and a swing company. Each station is assigned a designated geographical area, known as its first-due response zone, but all stations are supported by District-wide resources during concurrent incidents or multi-apparatus responses. The Lake Labish Fire Station houses the Incident Support Apparatus and is staffed by Operations Support Volunteers who provide response support across the District. Daily emergency response coverage includes 18–21 on-duty personnel, supported by volunteers and daytime career staff.

In 2024, the Operations Division responded to a total of 11,206 calls, an increase of 1.8% from 2023.



# Fire Operations

## District Call Volume



Marion County Fire District No. 1 has experienced a consistent increase in call volume over recent years. While growth has been gradual, significant spikes were observed in 2021 and 2023. As of 2025, this upward trend continues, with call volume steadily rising.

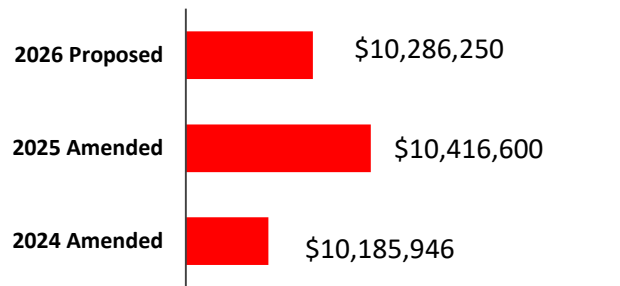


# Fire Operations

## Budget Summary

Expenditures	2023 Amended	2024 Amended	2025 Amended	2026 Proposed
Personnel				
Services	\$ 7,856,175	\$ 9,521,646	\$ 9,779,100	\$ 9,702,250
Materials &				
Services	\$ 733,650	\$ 664,300	\$ 637,500	\$ 584,000
	<b>\$ 8,589,825</b>	<b>\$ 10,185,946</b>	<b>\$ 10,416,600</b>	<b>\$ 10,286,250</b>
	% Change	18.58%	2.26%	-1.25%

## Fire Operations Expenditure Budget Comparison



## Personnel Summary

Position	2025 Amended	2026 Proposed
Battalion Chiefs	3.00	3.00
Captains	9.00	9.00
Engineers	9.00	9.00
Firefighters	21.00	21.00
<b>Total FTE</b>	<b>42.00</b>	<b>42.00</b>



# Fire Operations

## FY 2026 Significant Changes

- New three-year Collective Bargaining Agreement with wage adjustments to bring personnel to comparable wages with districts of similar size and call volume
- Battalion Chiefs become Union Represented
- Collaboration with neighboring agencies and districts to provide high quality service to our service area
- Training specific to Fire now in this division rather than in the training division

## FY 2025 Accomplishments

- Purchasing new Brush Rig
- Response to over 11,000 calls for service
- Improved staffing
- Partnering with Oregon State Fire Marshal office to provide resources for the California Wildfires

## Performance Measures

	Goal	2024 Actual	2025 Projection	2026 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 31 sec	7 min 43 sec	7 min 30 sec
Average Response Time Outside Urban Growth Boundary	8 min 30 sec	9 min 40 sec	9 min 01 sec	9 min 0 sec



# Fire Operations

## Strategic Plan

Goal 2	Communication
Strategy 2.1	Increase Internal Communications to all Personnel
	Action 2.1.1 Monthly Meeting with Department Heads (Training, EMS, Safety) to Gather Current Information for Volunteers to Disseminate at Foundation Meeting
	Action 2.1.2 Monthly Chat w/Chiefs for each Shift (A,B,C)
	Action 2.1.3 Weekly District Update
Goal 3	Staffing & Succession
Strategy 3.3	Pursue proactive strategies for internal promotion
	Action 3.3.1 Establish a mentorship program between officers and career/volunteer personnel
	Action 3.3.2 Conduct annual review to assess progress of promotional candidates in AIC (Acting In Charge) programs
	Action 3.3.3 Maintain a Minimum of One AIC per Position per Shift at all Times
Strategy 3.4	Appropriate Unit Utilization for Call Volume
	Action 3.4.1 Assess Data for Unit Utilization
	Action 3.4.2 Utilize Benchmarks in Standards of Cover to Guide Need for Enhanced Services/Increased Staffing
	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



# Fire Operations

## Materials and Services Detail by Account

General Fund – Fire Operations

Account	Description	Account Total
<b>10-5300</b>	<b>Operational Supplies.....</b>	<b>\$2,500.00</b>
	3/8" Rope for Truck Flag	125
	Shipping	60
	Truck Flag	905
	US Flag 4x6 Poly	295
	VA Internment/Ceremonial Flag	1,115
<b>10-5305</b>	<b>Absorbent Supplies.....</b>	<b>\$3,750.00</b>
	Garbage Bags	75
	Shipping & Handling	425
	Throw & Go	3,250
<b>10-5310</b>	<b>Passports &amp; Accountability.....</b>	<b>\$2,250.00</b>
	Plastics	
<b>10-5315</b>	<b>Air Monitor Maintenance.....</b>	<b>\$4,750.00</b>
	Outfit Stations 2 & 6 with Air Monitor Testing	
<b>10-5320</b>	<b>Thermal Imaging Maintenance.....</b>	<b>\$13,250.00</b>
	Purchase of Thermal Imagers (x2)	10,750
	Maintenance	2,500
<b>10-5325</b>	<b>Ladder Testing &amp; Maintenance.....</b>	<b>\$1,500.00</b>
	Annual Testing	
<b>10-5330</b>	<b>MDT &amp; Tablet Operations.....</b>	<b>\$4,000.00</b>
	Service for Current Tablets	
<b>10-5335</b>	<b>Small Tools &amp; Equipment.....</b>	<b>\$6,000.00</b>
	Misc. Small Tools, Hydrant Wrenches, Spanners	





# Fire Operations

## Materials and Services Detail by Account

General Fund- Fire Operations

10-5337	<b>Fire Extinguisher Maintenance.....</b>	<b>\$500.00</b>
10-5340	<b>Breathing Air System Maintenance.....</b>	<b>\$4,250.00</b>
10-5345	<b>Power Tool Maintenance.....</b>	<b>\$6,000.00</b>
	Annual Maintenance	
	Chainsaw Stihl 462	
	Rescue Chains	
10-5350	<b>Nozzles &amp; Appliances Maintenance.....</b>	<b>\$7,000.00</b>
	Maintenance	500
	Replacement Gated Wyes on House Packs	1,500
	Replacement Nozzles (Smooth Bores or Combo)	5,000
10-5355	<b>Holmatro Tool Maintenance.....</b>	<b>\$6,000.00</b>
	Holmatro Yearly Tool Maintenance	4,000
	Sawsall Blades and Dewalt Batteries	2,000
10-5360	<b>SCBA Repair &amp; Maintenance.....</b>	<b>\$17,250.00</b>
	Annual Flow Testing	9,400
	Mask Bags	400
	Mask Name Tags	300
	New Masks (Not Grant Funded)	5,000
	SCBA Repair and Maintenance	2,150
10-5363	<b>FIT Testing.....</b>	<b>\$10,000.00</b>
	Purchase of 1 Model 840 Fit Testing Machines	10,000
10-5365	<b>Pump Testing.....</b>	<b>\$14,250.00</b>
	Engine Pumping Testing – 14 units	7,000
	Quint Ladder Certification	4,000
	Quint Pump Testing	750
	Tender Pump Testing	2,500



# Fire Operations

## Materials and Services Detail by Account

### General Fund-Fire Operations

<b>10-5370</b>	<b>Maps &amp; Preplans.....</b>	<b>\$3,250.00</b>
	New Wall Maps	750
	Preplans – Half the cost of First Due Occupancy	2,500
<b>10-5375</b>	<b>Firefighting Foam.....</b>	<b>\$9,000.00</b>
	48 5-Gallon Totes	
<b>10-5380</b>	<b>Wildland Firefighter Equipment.....</b>	<b>\$16,250.00</b>
	1 in. Hose	500
	1.5 in. Hose	500
	Cam Lock Fittings	600
	Chainsaw Maintenance	1,000
	Conflagration Packs	5,500
	Double Radio Chest Harness	1,100
	Food	500
	Hose Rack	2,500
	Jet Oil Fuel	150
	Line Cabinets (3)	3,900
<b>10-5385</b>	<b>Batteries.....</b>	<b>\$1,500.00</b>
	9v 72-Pack Duracell/Pro Cell	200
	AA 144-Pack Duracell/Pro Cell	450
	AAA 144-Pack Duracell/Pro Cell	450
	C 72-Pack Duracell/Pro Cell	200
	D 72-Pack Duracell/Pro Cell	200
<b>10-5390</b>	<b>Flashlights.....</b>	<b>-</b>
<b>10-5395</b>	<b>Fitness Equipment.....</b>	<b>\$17,000.00</b>
	18 lb. Kettlebell Pair x3	150
	2 Cycling bikes (Peloton or similar) St. 1 & 2	3,400
	Bi-Annual Preventative Maintenance	1,000
	Cable Machine Attachments	400
	Disinfecting Wipes/Cleaner	900
	Dumbbell Storage Rack, St. 6	150
	Peloton Subscription, 1 year (x 3 bikes)	1,600
	Rubber Hex Dumbbells, St. 1	3,400
	Treadmill	6,000



# Fire Operations

## Materials and Services Detail by Account

General Fund- Fire Operations

10-5400	Hose Testing & Maintenance.....	\$10,000.00
10-5410	NIFRS – Emergency Reporting..... First Due	\$57,500.00
10-5420	Dispatch Fees.....	\$45,250.00
10-5440	Incident Rehab Supplies.....	\$2,500.00
10-5445	EMS Expenses.....	\$4,000.00
10-5450	Oxygen.....	\$1,500.00
10-5455	Trauma Supplies.....	\$1,000.00
10-5460	Airway Supplies.....	\$4,000.00
10-5465	Universal Precautions Supplies.....	\$3,750.00
10-5470	Cardiac Supplies.....	\$3,500.00
10-5475	EMS Equipment Contracts.....	\$10,000.00
10-5480	EMS Equipment Repair & Maintenance.....	\$250.00
10-5485	Glucose Testing Supplies.....	\$500.00
10-5490	Medications.....	\$6,000.00
10-5495	IV Supplies & Solutions.....	\$5,500.00
10-5500	Bio Hazard Disposal.....	\$500.00



# Fire Operations

## Materials and Services Detail by Account

General Fund – Fire Operations

10-5515	<b>Pager Repair &amp; Maintenance.....</b>	<b>\$2,000.00</b>
	Pagers for St. 3 Leadership, 3 @650.00+Shipping	
10-5520	<b>Portable Repair &amp; Maintenance.....</b>	<b>\$20,500.00</b>
	Portable/Mobile Radio Repair Replacement Part	12,000
	Portable and Mobile Radio Flash (10% Increase)	8,500
10-5525	<b>Base Station Repair &amp; Maintenance.....</b>	<b>\$5,000.00</b>
10-5530	<b>Radio Frequency Licensing.....</b>	<b>\$80,250.00</b>
	Monthly User Fee- 800 MHz System – 105 @57.00 Monthly	
10-5545-5590	<b>Structural PPE.....</b>	<b>\$98,250.00</b>
	Structural PPE – Pants & Coats	50,000
	Structural PPE – Repair/Maint	8,000
	Structural PPE – Boots	7,000
	Structural PPE – Helmets	7,500
	Rescue Gear SWAT	3,000
	Structural PPE – Hoods	2,500
	Structural PPE – Gloves	4,000
	PPE – Body Armor	14,000
	Structural PPE – Faceshields	500
	Structural PPE – Flashlights	1,250
	Structural PPE – Suspenders	500



# Fire Operations

## Materials and Services Detail by Account

General Fund – Fire Operations

10-5595	<b>Wildland PPE.....</b>		<b>\$2,500.00</b>
	Conflagration Shirts	1,000	
	Conflagration Pants	1,000	
	Gloves and Misc.	500	
10-5600-5635	<b>Uniforms.....</b>		<b>\$49,250.00</b>
	Sportswear for Off Duty use	5,000	
	Winter Jackets	3,250	
	Uniforms – Hardware	3,750	
	Uniforms – Cleaning	1,000	
	Uniforms – Repair & Alteration	2,000	
	Uniforms – Boot Allowance	7,500	
	Uniforms – Class B	8,500	
	Uniforms – Class C, Career Request	16,250	
	Uniforms Class C, SAFER Vol. Grant	2,000	
	<b>Cell</b>		
10-5775	<b>Phones.....</b>		<b>\$11,000.00</b>
	Apparatus Phones – 12	9,000	
	BC Phones – 3	2,000	
10-5835	<b>Contracts- Medical Director.....</b>		<b>\$3,500.00</b>
10-5867	<b>Conferences &amp; Seminars.....</b>		<b>\$1,750.00</b>
10-5903	<b>Station Repair &amp; Maintenance.....</b>		<b>\$4,000.00</b>
	<b>TOTAL MATERIALS AND SERVICES</b>		<b>\$584,000.00</b>





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# EMS OPERATIONS

## FY 25/26





# EMS Operations

## General Fund – EMS Operations

### Division Description

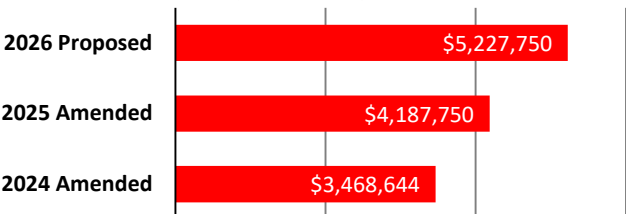
The Emergency Medical Services (EMS) Operations Division, in conjunction with the Fire Operations Division, is responsible for delivering the District’s medical emergency response services. The Division is committed to achieving a high level of response efficiency and performance reliability, while also focusing on the recruitment and retention of a highly trained and dedicated team of emergency medical responders. Additional responsibilities include maintaining current EMS protocols, procedures, and guidelines; collaborating with the Training Division on interdisciplinary training programs; developing effective performance standards; and promoting career advancement through the District’s professional development plan.

The District operates five Advanced Life Support (ALS) ambulances. Four EMS-only ambulances are deployed from the Middle Grove, Four Corners and Chemeketa Fire Stations. The remaining two ambulances, based at the Clear Lake and Four Corners Stations, are staffed by dual-role Firefighter/EMT/Paramedics. This deployment model supports a more cost-effective staffing approach and ensures that firefighter personnel remain available on engine companies, enhancing the District’s overall capacity to respond to both fire and medical emergencies.

### Budget Summary

Expenditures	2023 Amended	2024 Amended	2025 Amended	2026 Proposed
Personnel Services	\$ 1,833,360	\$ 2,172,113	\$ 2,701,000	\$ 3,754,750
Materials & Services	\$ 1,018,960	\$ 1,296,531	\$ 1,486,750	\$ 1,473,000
	<b>\$ 2,852,320</b>	<b>\$ 3,468,644</b>	<b>\$ 4,187,750</b>	<b>\$ 5,227,750</b>
	% Change			24.83%

### EMS Operations Expenditure Budget Comparison



# EMS Operations

## Personnel Summary

Position	2025 Amended	2026 Proposed
Single Role Paramedics	12.00	12.00
Single Role EMTs	9.00	9.00
EMS Billing Coordinator	1.00	0.00
EMS Chief	0.00	1.00
<b>Total FTE</b>	<b>22.00</b>	<b>22.00</b>

## FY 2026 Proposed Significant Changes

- Addition of a full-time EMS Chief to develop and oversee the department
- Decrease in GEMT FFS Revenue and Expenditures due to receiving two payments in the prior fiscal year
- Decreased GEMT CCO Revenue due to Governmental factors
- Growing Ambulance Revenue from increased call volume
- Continued investment in EMS Capital Outlay Equipment
- Expansion of accounting between EMS and Fire Operations expenses- EMS Training items now in this division rather than training division. Trying to capture true costs of the division.

## FY 2025 Accomplishments

- 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

## EMS Performance Measures

	Goal	2023 Actual	2024 Projection	2025 Projection
Turnout Time	1 min 15 sec	1 min 32 sec	1 min 20 sec	1 min 15 sec
Response Time	7 min 30 sec	8 min 22 sec	8 min 30 sec	8 min 20 sec
Average Response Time Inside Urban Growth Boundary	6 min 30 sec	7 min 43 sec	7 min 30 sec	7 min 20 sec
Average Response Time Outside Urban Growth Boundary	8 min 30 sec	9 min 01 sec	9 min 0 sec	8 min 50 sec



# EMS Operations

## Materials and Services Detail by Account General Fund – EMS Operations

Account	Description	Account Total
15-5330	MDT & Tablet Operations.....	\$ 6,000.00
15-5405	EPCR – ESO Solutions.....	\$ 16,250.00
15-5420	Dispatch Fees – WVCC..... 90% Overall Dispatch Fees w/6% Increase	\$ 406,500.00
15-5425	Admin Expenses..... Admin. Expenses – Meals, etc. 1,000 PIN/Card-Bases Narc. Lockers 9,000	\$ 10,000.00
15-5445	EMS Expenses..... EMS General 40,000 Replacement BLS Kits 2,000 Spare backboards to replace those used in new Medic 2,500	\$ 44,500.00
15-5450	Oxygen.....	\$ 14,000.00
15-5455	Trauma Supplies.....	\$ 10,000.00
15-5460	Airway Supplies.....	\$ 36,000.00
15-5465	Universal Precautions Supplies.....	\$ 31,500.00
15-5470	Cardiac Supplies.....	\$ 30,000.00
15-5475	EMS Equipment Contracts.....	\$ 22,500.00
15-5480	EMS Equipment Repair & Maintenance.....	\$ 1,000.00
15-5485	Glucose Testing Supplies.....	\$ 3,500.00
15-5490	Medications.....	\$ 50,000.00
15-5495	IV Supplies & Solutions.....	\$ 50,000.00
15-5500	Bio Hazard Disposal.....	\$ 4,000.00



# EMS Operations

## Materials and Services Detail by Account

General Fund – EMS Operations

15-5505	EMS Certifications.....	\$	5,500.00
15-5510	Ambulance Licensing.....	\$	3,000.00
15-5530	Radio Frequency Licensing..... Monthly User Fee – 800 MHz System – 25	\$	19,250.00
15-5540	Dues & Subscriptions – FM.....	\$	500.00
15-5545	PPE – Helmets.....	\$	-
15-5583	Rescue Gear SWAT.....	\$	7,500.00
15-5603	Winter Jackets.....	\$	2,500.00
15-5605- 5635	Uniforms..... Class A Class B Class C Boot Allowance Hardware Repair & Alteration	\$	31,500.00 5,000 7,500 9,750 6,000 1,250 2,000
15-5755	EMS Billing Charges.....	\$	150,000.00
15-5756	EMS GEMT FFS.....	\$	145,000.00
15-5757	EMS GEMT CCO.....	\$	250,000.00
15-5760	EMS Billing Refunds.....	\$	35,000.00
15-5775	Cell Phones.....	\$	2,500.00
15-5835	Contracts- Medical Director.....	\$	30,500.00



# EMS Operations

## Materials and Services Detail by Account

General Fund- EMS Operations

15-5867	Conferences & Seminars.....	\$	25,000.00
	EMS Tactical Care x 3 Students	15,000	
	Misc. EMS Training	10,000	
15-5869	EMS Training Supplies.....	\$	19,500.00
15-5879	EMS Training Expenses.....	\$	10,000.00
	TOTAL MATERIALS AND SERVICES	\$	1,473,000.00







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# **VOLUNTEER**

## **FY 25/26**





# Volunteer

## General Fund – Volunteer

### Division Description

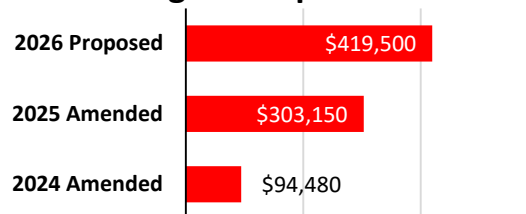
The Volunteer Division plays a vital role in emergency response, working alongside career personnel to staff apparatus and respond to incidents. Each station's volunteer team is led by a Volunteer Station Lieutenant, who reports directly to the Deputy Chief. Stations 3, 4, and 5 also house Resident Volunteers who contribute to day-to-day operations and emergency response. In 2021, the Volunteer Tender Operator role was expanded and redefined as the Operations Support Volunteer role to better reflect its responsibilities. This expanded role continues to be an integral part of District operations in FY 2026.

In FY 2023, Marion County Fire District was awarded a 4-Year FEMA SAFER Grant award to support Volunteer Recruitment and Retention. This funding enabled the District to hire a full-time Volunteer coordinator and covered marketing and promotional efforts to strengthen the Volunteer program. In FY 2025, this grant was amended to reallocate funds originally designated for marketing toward essential items such as personal protective equipment (PPE), uniforms, background checks and continued marketing and promotional materials. This amendment was made in response to the successful efforts of the Volunteer Coordinator and the District reaching full capacity for volunteer firefighter positions, shifting the need toward equipping and supporting active volunteers. As of FY 2025, the District has recruited 37 volunteers through this grant, resulting in a net increase of 22 after accounting for attrition.

### Budget Summary

Expenditures	2023 Amended	2024 Amended	2025 Amended	2026 Proposed
Personnel Services	\$ 5,663	\$ 11,700	\$ 143,500	\$ 251,750
Materials & Services	\$ 61,907	\$ 82,780	\$ 159,650	\$ 167,750
	<b>\$ 67,570</b>	<b>\$ 94,480</b>	<b>\$ 303,150</b>	<b>\$ 419,500</b>
	% Change	39.83%	220.86%	38.38%

### Volunteer Expenditures Budget Comparisons



# Volunteer

## Personnel Summary

There are currently 63 volunteers serving the Marion County Fire District community, including home responder, tour-of- duty, resident, and support service volunteers.

Position	2025 Amended	2026 Proposed
Volunteer Coordinator	1.00	1.00
<b>Total FTE</b>	<b>1.00</b>	<b>1.00</b>

## FY 2026 Proposed Significant Changes

- Amended expenditures for SAFER Volunteer Grant
- Increased Volunteer Retention
- Focus on building Support Services Volunteer Program

## FY 2025 Accomplishments

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

## Strategic Plan

Goal 2	Communication
Strategy 2.1	Increase Internal Communications to all Personnel
	Action 2.1.1 Monthly Meeting with Department Heads (Training, EMS, Safety) to Gather Current Information for Volunteers to Disseminate at Foundation Meeting
	Action 2.1.2 Monthly Chat w/Chiefs for each Shift (A,B,C)
	Action 2.1.3 Weekly District Update
Goal 3	Staffing & Succession
Strategy 3.2	Maintain and Expand Volunteer Recruitment and Retention
	Action 3.2.1 Evaluate Volunteer Reimbursements Options Annually
	Action 3.2.2 Invite a Volunteer Officer Representative to Quarterly Operations Meetings
	Action 3.2.3 Evaluate Utilization of Volunteer Engine Responses and Report Progress at Quarterly Operations Meetings
	Action 3.2.4 Identify Strategies to Expand Officer/Engineer Skills and Other Promotional Opportunities



# Volunteer

## Performance Measures

	Goal	2024 Actual	2025 Actual	2026 Projection
Volunteer Count	60	63	63	60

## Materials and Services Detail by Account

### General Fund- Volunteer

Account	Description	Account Total
<b>15-5650</b>	<b>Volunteer Incentives &amp; Reimbursements.....</b>	<b>\$ 82,500.00</b>
	RV Per Diem: 60 Days/yr. \$54/shift, 12 RV's	42,750
	Support Services Activities	2,000
	TOD Per Diem: 12 hr. Shifts	37,750
<b>20-5655</b>	<b>Support Services Program.....</b>	<b>\$ 2,000.00</b>
<b>20-5670</b>	<b>Station 3 Logistics.....</b>	<b>\$ 10,000.00</b>
	Association Meeting Meals	1,250
	Station Supplies and Equipment	2,500
	Weekly Staffing and Drills	6,250
<b>20-5675</b>	<b>Station 4 Logistics.....</b>	<b>\$ 3,750.00</b>
	Association Meeting Meals	1,250
	Station Supplies and Equipment	2,500
<b>20-5680</b>	<b>Station 5 Logistics.....</b>	<b>\$ 18,250.00</b>
	Association Meeting Meals	1,275
	New Dining Table and Chairs	2,500
	Station 5 Lockers	2,225
	Station Supplies & Equipment	6,000
	Weekly Staffing & Drill Meals	6,250
<b>20-5685</b>	<b>Station 6 Logistics.....</b>	



20-5690	<b>Station 7 Logistics.....</b>		\$ 6,250.00
	Weekly Staffing and Drills	2,500	
	Association Meetings	1,250	
	Station Supplies and Equipment	2,500	
20-5695	<b>Recognition Functions.....</b>		\$ 5,000.00
	Volunteer Retention Incentive Program		
20-5700	<b>Public Education.....</b>		\$ 10,000.00
	Outreach Events, Open Houses, Christmas Lights & Wreaths, Event Standby		
20-5765	<b>Electronic Media.....</b>		\$ 26,250.00
20-5775	<b>Cell Phones.....</b>		\$ 750.00
	Volunteer Coordinator Cell Phone		
20-5815	<b>Publications.....</b>		\$ 3,000.00
<b>TOTAL MATERIALS AND SERVICES</b>			<b>\$ 167,750.00</b>

Account Description	Account Total
<b>Volunteer Incentives &amp; 15-5650 Reimbursements.....</b>	<b>\$ 82,500.00</b>
RV Per Diem: 60 Days/yr. \$54/shift, 12 RV's	42,750
Support Services Activities	2,000
TOD Per Diem: 12 hr. Shifts	37,750
<b>20-5655 Support Services Program.....</b>	<b>\$ 2,000.00</b>
<b>20-5670 Station 3 Logistics.....</b>	<b>\$ 10,000.00</b>
Association Meeting Meals	1,250
Station Supplies and Equipment	2,500
Weekly Staffing and Drills	6,250
<b>20-5675 Station 4 Logistics.....</b>	<b>\$ 3,750.00</b>
Association Meeting Meals	1,250
Station Supplies and Equipment	2,500



<b>20-5680 Station 5 Logistics.....</b>	<b>\$ 18,250.00</b>
Association Meeting Meals	1,275
New Dining Table and Chairs	2,500
Station 5 Lockers	2,225
Station Supplies & Equipment	6,000
Weekly Staffing & Drill Meals	6,250
<b>20-5685 Station 6 Logistics.....</b>	
<b>20-5690 Station 7 Logistics.....</b>	<b>\$ 6,250.00</b>

# Volunteer

## Materials and Services Detail by Account

### General Fund- Volunteer

Weekly Staffing and Drills	2,500
Association Meetings	1,250
Station Supplies and Equipment	2,500
<b>20-5695 Recognition Functions.....</b>	<b>\$ 5,000.00</b>
Volunteer Retention Incentive Program	
<b>20-5700 Public Education.....</b>	<b>\$ 10,000.00</b>
Outreach Events, Open Houses, Christmas Lights & Wreaths, Event Standby	
<b>20-5765 Electronic Media.....</b>	<b>\$ 26,250.00</b>
<b>20-5775 Cell Phones.....</b>	<b>\$ 750.00</b>
Volunteer Coordinator Cell Phone	
<b>20-5815 Publications.....</b>	<b>\$ 3,000.00</b>
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$ 167,750.00</b>

Account	Description	Account Total
<b>15-5650</b>	<b>Volunteer Incentives &amp; Reimbursements.....</b>	<b>\$ 82,500.00</b>
	RV Per Diem: 60 Days/yr. \$54/shift, 12 RV's	42,750
	Support Services Activities	2,000
	TOD Per Diem: 12 hr. Shifts	37,750



20- 5655	<b>Support Services Program.....</b>		\$ 2,000.00
20- 5670	<b>Station 3 Logistics.....</b>		\$ 10,000.00
	Association Meeting Meals	1,250	
	Station Supplies and Equipment	2,500	
	Weekly Staffing and Drills	6,250	
20- 5675	<b>Station 4 Logistics.....</b>		\$ 3,750.00
	Association Meeting Meals	1,250	
	Station Supplies and Equipment	2,500	
20- 5680	<b>Station 5 Logistics.....</b>		\$ 18,250.00
	Association Meeting Meals	1,275	
	New Dining Table and Chairs	2,500	
	Station 5 Lockers	2,225	
	Station Supplies & Equipment	6,000	
	Weekly Staffing & Drill Meals	6,250	
20- 5685	<b>Station 6 Logistics.....</b>		
20- 5690	<b>Station 7 Logistics.....</b>		\$ 6,250.00
	Weekly Staffing and Drills	2,500	
	Association Meetings	1,250	
	Station Supplies and Equipment	2,500	
20- 5695	<b>Recognition Functions.....</b>		\$ 5,000.00
	Volunteer Retention Incentive Program		
20- 5700	<b>Public Education.....</b>		\$ 10,000.00
	Outreach Events, Open Houses, Christmas Lights & Wreaths, Event Standby		
20- 5765	<b>Electronic Media.....</b>		\$ 26,250.00
20- 5775	<b>Cell Phones.....</b>		\$ 750.00
	Volunteer Coordinator Cell Phone		
20- 5815	<b>Publications.....</b>		\$ 3,000.00





**TOTAL MATERIALS AND SERVICES**

**\$**  
**167,750.00**

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# Administration

## General Fund – Administration

### Division Description

The Administration Division encompasses key organizational functions, including the office of the Fire Chief, general administrative services, legal and contract administration, human resources, and finance. The Fire Chief serves as the Chief Executive Officer of the District, providing leadership, strategic direction, supervision, and coordination across all operational areas. This division ensures the effective management and support of the District's overall operations and long-term goals.

The Administration Division supports the District in fulfilling its mission and vision by managing key organizational functions such as strategic planning, policy development, staffing and personnel management, risk management, IT services, contracts, and labor relations. The division also provides essential support to the District's Board of Directors and Budget Committee. The Board of Directors consists of elected officials who serve four-year terms and must reside in or own property within the District. Budget Committee members are appointed by the Board and serve three-year terms, contributing to the financial oversight and planning process.

The Finance Division, lead by the Chief Financial Officer, is responsible for the District's financial accounting, budgeting, and reporting, as well as cash management, investments, fixed asset oversight, and strategic financial forecasting. In addition to monitoring departmental budget activity, the Finance Division ensures full compliance with Oregon Local Budget

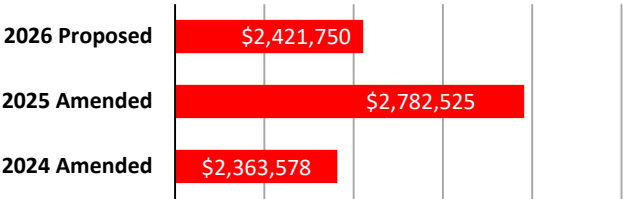


Law, supporting transparency, accountability, and fiscal responsibility across the organization.

Budget Summary

Expenditures	2023 Amended	2024 Amended	2025 Amended	2026 Proposed
Personnel Services	\$ 1,180,925	\$ 1,443,047	\$ 1,998,500	\$ 1,671,500
Materials & Services	\$ 641,115	\$ 920,531	\$ 784,025	\$ 750,250
	\$ 1,822,040	\$ 2,363,578	\$ 2,782,525	\$ 2,421,750

Adminstration Expenditures  
Budget Comparison



Administration

Personnel Summary

Position	2025 Amended	2026 Proposed
Fire Chief	1.00	1.00
Deputy Fire Chief	1.00	1.00
Admin Battalion Chief	1.00	0.00
Chief Financial Officer	1.00	1.00
Finance & Administrative Specialist	2.00	1.00
Finance Specialist	0.00	1.00
IT Desktop Support & Project Mgr	1.00	1.00
Benefits and Wellness Coordinator	1.00	0.00
Staff Assistant	0.50	1.00
Management Analyst	0.50	0.00
Total FTE	9.00	7.00



**FY 2026 Proposed Significant Changes**

- Budgeting for a full time Staff Assistant to help administration and logistics teams
- Continued improvement to IT infrastructure and moving to inhouse management of district network
- Consulting with Election Manager to continue community involvement.
- Training and Professional Development of Admin Staff
- Partnerships with neighboring fire agencies and districts
- Moved Benefits and Wellness Coordinator P/S to that department rather than administration

**FY 2025 Accomplishments**

- Updated job descriptions for all positions
- Added a full time IT project Manager
- Added a full time Benefits and Wellness Coordinator
- Increased improvement in technology infrastructure of the District
- Increased Social Media Presence
- Updated and Complete Strategic Plan
- Financial Analyst promoted to Chief Financial Officer
- Completed Capital Improvement Plan

Administration

**Strategic Plan**

Goal 2	Communication
Strategy 2.3	Improve Engagement of District Personnel and Citizens in the District
Action 2.3.1	Expansion of Social Media to Keep the Community Engaged
Action 2.3.2	Send out a Mailer Quarterly to the Community with Updates to the District
Action 2.3.3	Crews to Participate in 3 External Events within the Community
Goal 3	Staffing and Succession
Strategy 3.1	Streamline and Improve Hiring Processes



Action 3.1.1	Update Checklist of Certifications and Documents used for Job Postings
Action 3.1.2	Continue using National Testing Network for External Hiring process
Action 3.1.3	Evaluate and Eliminate use of Hiring Platforms that Produce less than 10% Return of Total Applications
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 training
Action 3.1.5	Include “bilingual (English and Spanish)” as a preferred qualification in job descriptions

#### Goal 4 External Stakeholders and Partnerships

Strategy 4.2 Pursue and Maintain Strategic Partnerships

Action 4.2.1	Establish regular meeting schedule & communications with community partners
Action 4.2.2	Establish regular meeting schedule & communications with local government entity partners
Action 4.2.3	Establish MCFD! Representation on Local and Regional Committees
Action 4.2.4	Develop Regional Fire Authority/Fire Alliance

## Administration

### Strategic Plan

Strategy 4.3 Pursue Cooperative Legislative changes

Action 4.3.1	Evaluate potential legislative changes beneficial to FD Operations
Action 4.3.2	Pursue Joint Opportunities with other Cooperative Agencies

Strategy 4.4 Distribute information to Community & Partner Agencies to Raise Awareness of MCFD#1 goals and activities

Action 4.4.1	Produce Comprehensive Annual Report & Distribute Externally
Action 4.4.2	Develop Emergency Communication Plan
Action 4.4.3	Host Quarterly District Sponsored Community Education Events





- Action 4.4.4 Distribute Quarterly District Newsletter
- Action 4.4.5 Distribute & Present Annual Community Update

## Goal 5 Financial Sustainability

- Strategy 5.1 Identify areas that MCFD#1 can forge new partnerships that minimize costs
  - Action 5.1.1 Conduct a Comparable Health and Dental Insurance Survey for all Positions
  - Action 5.1.2 Conduct a Comparable Wage & Benefit Survey for all Positions
  - Action 5.1.3 Look for Opportunities for Increased Cost Effectiveness and Cost Sharing with Other Public/Private Entities
- Strategy 5.2 Explore Innovative Revenue Generating Opportunities
  - Action 5.2.1 Explore Fee Increases for the District
  - Action 5.2.2 Explore available grant opportunities for MCFD#1
  - Action 5.2.3 Review how the Findings Impact Staffing Levels, EMS Service, Service Levels and Financial Sustainability
- Strategy 5.3 Budget Analysis
  - Action 5.3.1 Research and Explore how to Transition the District to a Biennial Budget Starting with FY2026

# Administration

## Strategic Plan

- Action 5.3.2 Research and Implement AI Technology Software that Assists with Budget and Financial Analysis
- Action 5.3.3 Research Additional Costs in the District that can be Minimized
- Action 5.3.4 Maintain Adequate Fund Balance Reserves

- Strategy 5.4 Goals for Financial Forecasting
  - Action 5.4.1 Research and develop metrics for 3, 5, and 10 year financial forecasts based on comparable Districts
  - Action 5.4.2 Assess Need for Further Financial Campaigns, Levies, Bond Measures that Assist with needs of the District

## Performance Measures

	Goal	2024 Actual	2025 Projection	2026 Projection
--	------	-------------	-----------------	-----------------



Number of Applied for Grants	2	14	5	4
Worker's Comp Mod. Rate	0.95	1.32	1.3	1.35
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
<b>30-5530</b>	<b>MDT &amp; Tablet Operations.....</b>	<b>\$ 1,000.00</b>
<b>30-5425</b>	<b>Admin Expense.....</b>	<b>\$ 7,250.00</b>
	Academy Food - Admin.	1,000
	Admin. Christmas Party	1,000
	Admin. Incentives	1,500
	BOD/Budget Meeting Food	500
	Flowers - Large Events or Appreciation	600
	Office Admin. Coffee, Gifts, Lunches	500
	Testing Lunches	1,000
	Work Meals and Other Non-Specific Admin. Expenses	1,150
<b>30-5540</b>	<b>Dues and Subscriptions.....</b>	<b>\$ 4,000.00</b>
	Misc Subscriptions or Memberships- IAFC	1,100
	OFCA: 3 Memberships	1,000
	Oregon Fire Museum	500
	Springbrook National User Group	400
	Keizer Chamber Business Membership	300
	OR GFOA Membership x2	300
	OFSOA	150
	OR GFOA Membership CFO	250
<b>30-5645</b>	<b>Recognition &amp; Awards.....</b>	<b>\$ 5,500.00</b>
	Awards for Banquet	3,000
	District Apparel	1,000
	Retirement (3 People)	1,500
<b>30-5695</b>	<b>Recognition Functions.....</b>	<b>\$ 20,000.00</b>
	Annual Awards Banquet	7,500
	Annual Awards Gift for Banquet	7,500
	Summer BBQ	5,000
<b>30-5720</b>	<b>Election Costs.....</b>	<b>\$ 15,000.00</b>
<b>30-5740</b>	<b>District Insurance.....</b>	<b>\$ 163,500.00</b>
<b>30-5745</b>	<b>Legal Services.....</b>	<b>\$ 100,000.00</b>
<b>30-5746</b>	<b>Consulting.....</b>	<b>\$ 60,000.00</b>
	Organizational Consulting Admin.	50,000
	Schultz Consulting for Election	10,000
<b>30-5750</b>	<b>Audit Services.....</b>	<b>\$ 23,000.00</b>
	FY 2025 Audit Services - Accuity LLC	20,000
	FY 2025 Single Audit Services - Accuity LLC	2,500
	FY 2025 Sec of State Audit Filing Fee	500



# Administration

## Materials and Services Detail by Account

General Fund- Administration

<b>30-5765</b>	<b>Electronic Media.....</b>		<b>\$</b>	<b>3,500.00</b>
	Reader Board Maintenance	500		
	WP Website Hosting	2,500		
<b>30-5770</b>	<b>Office Equipment Leases.....</b>		<b>\$</b>	<b>7,500.00</b>
	Admin. Copy Machine and St. 2 Copier			
<b>30-5775</b>	<b>Cell Phones.....</b>		<b>\$</b>	<b>3,250.00</b>
<b>30-5780</b>	<b>Copies.....</b>		<b>\$</b>	<b>3,250.00</b>
	B&W Copies for both Copiers - Admin.	250		
	Color Copes for both Copiers - Admin. And St. 2	3,000		
<b>30-5785</b>	<b>Postage &amp; Shipping.....</b>		<b>\$</b>	<b>2,500.00</b>
	Postage Fees, including Certified Mail and Overnight Shipping	2,500		
<b>30-5790</b>	<b>Office Supplies.....</b>		<b>\$</b>	<b>6,000.00</b>
	All Office Supplies such as Pens, Tape, Envelopes, etc	5,000		
	Paper Supply	1,000		
<b>30-5791</b>	<b>Office Furnishings.....</b>		<b>\$</b>	<b>4,000.00</b>
	Office Chairs	4,000		
<b>30-5793</b>	<b>IT Computer &amp; Supplies.....</b>		<b>\$</b>	<b>30,000.00</b>
	Conference Room Cameras	1,600		
	Desktop Backup	2,500		
	Duo MFA, Yearly Cost	6,300		
	Laptop Backup	1,500		
	Misc. IT Computer Supplies	18,100		
<b>30-5795</b>	<b>Software Licensing.....</b>		<b>\$</b>	<b>92,000.00</b>
	Adobe CC - Monthly	750		
	Adobe Licenses	1,500		
	Barracuda Email Protection	19,850		
	Cloud Printer Management	3,000		
	CoPilot AI - Admin. Only	1,400		
	FirstDue LMS	8,500		
	FirstArriving	8,500		
	IT Ticketing System	500		
	Shortpoint - Sharepoint	5,100		
	Springbrook Subscription - Including all Modules	40,000		
	Springbrook Single Sign-On	2,900		



# Administration

## Materials and Services Detail by Account

### General Service – Administration

<b>30-5800</b>	<b>Finance Expenses.....</b>		<b>\$ 1,750.00</b>
	AP Late Fees	100	
	Bank Fees - MAPS, All Accounts	1,050	
	GFOA Budget Award	500	
	LGIP Monthly Account Fees	100	
<b>30-5810</b>	<b>Document Shredding.....</b>		<b>\$ 2,500.00</b>
<b>30-5815</b>	<b>Publications.....</b>		<b>\$ 11,000.00</b>
	Budget Hearing/Financial Summary - Gannett	2,500	
	Job Announcement Posting	2,000	
	RFP Proposals	2,000	
	Budget Committee Notices	1,500	
	Supplemental Budget Publications	1,500	
	Various Media Publications for Public Documents	1,500	
<b>30-5820</b>	<b>Photography.....</b>		<b>\$ 250.00</b>
	Adobe Lightroom - Photo Editor	125	
	Photo Prints	125	
<b>30-5830</b>	<b>Expenses to Recover.....</b>		<b>\$ 5,000.00</b>
<b>30-5833</b>	<b>Expenses to Recover - COBRA.....</b>		<b>\$ 40,000.00</b>
<b>30-5840</b>	<b>Background Checks.....</b>		<b>\$ 11,500.00</b>
	Chitwood Background Checks	5,000	
	DMV	400	
	Paladin	5,600	
	SAFER Vol.	500	
<b>30-5883</b>	<b>Admin. Training Outsource.....</b>		<b>\$ 27,000.00</b>
	Electricians Continuing Education - Jurgens	500	
	Misc. Admin. Training	5,000	
	National GFOA - CFO (Chicago)	4,000	
	OFSOA Conference x2	2,500	
	OR GFOA x2 Spring, 1 Fall CFO only	4,500	
	SDAO Conference x4	6,000	
	Springbrook Training w/Carolyn	4,500	
<b>30-5939</b>	<b>IT Support.....</b>		<b>\$ 100,000.00</b>
	Contract with Meriplex		
			<b>\$ 750,250.00</b>



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# **BENEFITS AND WELLNESS**

## **FY 25/26**



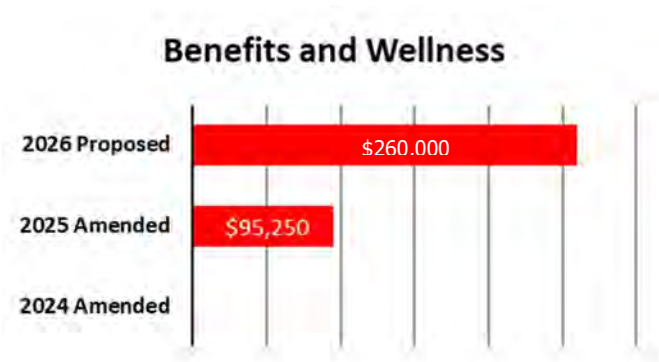
# Benefits and Wellness

## General Fund – Benefits and Wellness Department Description

This department was newly established within the General Fund in FY 2025 in response to the growing national concern surrounding mental health and wellness among fire service professionals. Marion County Fire District No. 1 is deeply committed to the well-being of all personnel and recognizes the importance of supporting their overall health. The department is overseen by the Chief Financial Officer, in collaboration with the Benefits and Wellness Coordinator. Its primary focus is benefit coordination along with providing administrative support to the PEER Support Team, deliver wellness-related training and professional development, and implement a comprehensive wellness and fitness initiative for all District personnel.

### Budget Summary

Expenditures	2023 Amended	2024 Amended	2025 Amended	2026 Proposed
Personnel Services	\$ -	\$ -	\$ -	\$ 162,250
Materials & Services	\$ -	\$ -	\$ 95,250	\$ 97,750
	\$ -	\$ -	\$ 95,250	\$ 260,000



### Personnel Summary

Position	2025 Amended	2026 Proposed
Benefits and Wellness Coordinator	0.00	1.00
Total FTE	0.00	1.00



# Benefits and Wellness

## FY 2026 Proposed Significant Changes

- Adding Benefits and Wellness Coordinator P/S into department
- Development of Wellness and Fitness Initiative
- Contract with Wellness Professional to provide services to the District
- Training and Development of Peer Support Team

## FY 2025 Accomplishments

- Creating of new Department
- Contract with Wellness Clinician to provide services to the District Training and Development of Peer Support
- Updated job descriptions for all positions
- Successful testing and hiring for all needed positions within the district

## Performance Measures

	Goal	2024 Actual	2025 Projection	2026 Projection
Career Peer Support Trainings	4	0	3	4
Professional Speakers Hired to cover mental wellness	2	0	1	2
Crew activities and wellness functions	6	0	3	6



# Benefits and Wellness

## Materials and Services Detail by Account

General Fund - Benefits

Account	Description.....	Account Total
<b>35-5425</b>	<b>Admin Expense.....</b>	<b>\$ 2,500.00</b>
	Coffee and Snacks for Trainings 500	
	Family Night 1,000	
	Food and Drink for Peer Support Use 500	
	Shift Competitions 500	
<b>35-5725</b>	<b>Career Physicals.....</b>	<b>\$ 42,500.00</b>
	Admin. Physicals 4,500	
	EMS Career Physicals 9,000	
	Fire Career Physicals 26,000	
	Return to Work/Fit For Duty 3,000	
<b>35-5730</b>	<b>Volunteer Physicals.....</b>	<b>\$ 10,000.00</b>
	DOT Physicals OSV (Grant Funded)	
<b>35-5735</b>	<b>Immunization Supplies.....</b>	<b>\$ 1,000.00</b>
<b>35-5775</b>	<b>Cell Phones.....</b>	<b>\$ 750.00</b>
<b>35-5835</b>	<b>Contracts.....</b>	<b>\$ 10,000.00</b>
	Stephanie Conn - Peer Support	
<b>35-5845</b>	<b>Safety Committee.....</b>	<b>\$ 6,000.00</b>
	Personnel Safety Equipment 2,500	
	Admin. Safety Equipment 2,500	
	Facilities Safety Equipment 1,000	
<b>35-5850</b>	<b>SDAO Matching Grant Project.....</b>	<b>\$ 5,000.00</b>
<b>35-5855</b>	<b>Chaplains Service.....</b>	<b>\$ 5,000.00</b>
<b>35-5856</b>	<b>Wellness, Fitness Initiative.....</b>	<b>\$ 15,000.00</b>
	Peer Fitness Trainings 5,000	
	Psychological Testing 1,000	
	Start-Up Costs, Additional fees to program 2,000	
	Workout Classes 7,000	
	<b>TOTAL MATERIALS AND SERVICES.....</b>	<b>\$ 97,750.00</b>







**TRAINING**

**FY 25/26**



# Training

## General Fund - Training

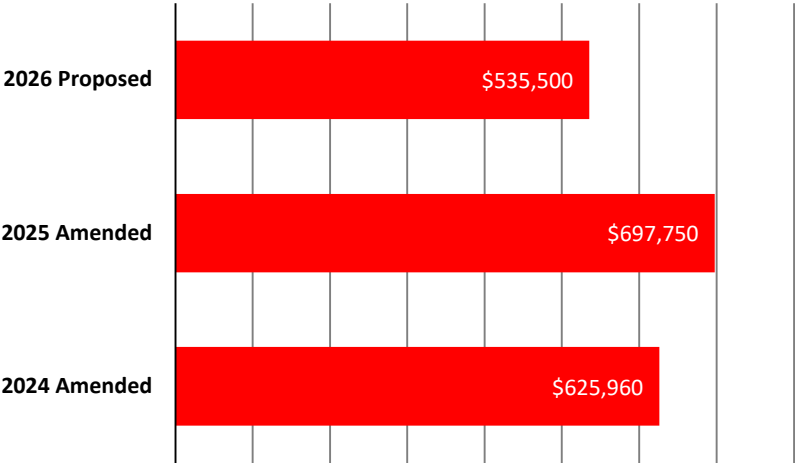
### Division Description

The Training Division is responsible for delivering comprehensive training programs that emphasize safety, technical proficiency, and professional development for all members of the organization. This includes developing standardized safety procedures, maintaining accurate training records, and ensuring personnel are prepared to respond effectively to a wide range of complex and high-stress fire, medical, and rescue situations. The Division also collaborates with the Volunteer Coordinator to support recruitment and retention efforts for the District’s Volunteer Program. All training is designed to meet or exceed the standards set by local, state, national, and other regulatory bodies. Through its in-service training program, the District provides ongoing instruction to ensure personnel remain safe, effective, and mission-ready.

### Budget Summary

Expenditures	2023 Amended	2024 Amended	2025 Amended	2026 Proposed
Personnel Services	\$ 204,250	\$ 231,060	\$ 286,750	\$ 273,250
Materials & Services	\$ 239,510	\$ 394,900	\$ 411,000	\$ 262,250
	\$ 443,760	\$ 625,960	\$ 697,750	\$ 535,500

Training Expenditures  
Budget Comparison





# Training

## Personnel Summary

Position	2025 Amended	2026 Proposed
Training Captain	1.00	1.00
Total FTE	1.00	1.00

### FY 2026 Proposed Significant Changes

- Continued Quint Ladder Truck Training, including Aerial Operator Certifications
- Focused Conference and Seminars for Fire and Single Roll EMS Personnel
- Dedicated Professional Development Courses
- Realigned training costs within each division as appropriate

### FY 2025 Accomplishments

- Quint Ladder Truck Training, including Aerial Operator Certifications
- Completed bi-annual recertification requirements
- Utilize grants to expand personnel’s skills and scene capabilities
- Increased Professional Development Courses



# Training

## Strategic Plan

### Goal 1 Training

- Strategy 1.1 Provide training opportunities for career and volunteer personnel
  - Action 1.1.1 Research and Recommend a more Efficient Records Management System
  - Action 1.1.2 Research IFSAC Accreditation for Certification
  - Action 1.1.3 Review and Discuss Training Delivery Options Including Outside Instructors and In House Delivery
  - Action 1.1.4 Restructure Volunteer and Career Training Standards to Meet a Common Goal of Consistency in Promotional Requirements
- Strategy 1.2 Formalize professional development program for personnel
  - Action 1.2.1 Develop, Implement and Fund Continuous Learning Opportunities of both Career and Volunteer Personnel
  - Action 1.2.2 Develop a Training Program that Meets the Needs of Promotion and Maintenance for Career and Volunteer Personnel

### Goal 4 External Stakeholders & Partnerships

- Strategy 4.1 Improve Coordination with Multi-Disciplinary Partners
  - Action 4.1.1 Review all Sentinel Events and Improve Operational Responses with Partnering Agencies
  - Action 4.1.2 Establish with Partners Joint Monthly and Quarterly Training Opportunities
  - Action 4.1.3 Establish Annual Emergency Services Partner Large Scale Training

## Performance Measures

	Goal	2024 Actual	2025 Projection	2026 Projection
Career & Volunteer Training and Continuing Ed Hours	5,000	8,000	9,500	10,000
Number of Volunteer Recruit Academies	2	1	1	2
Number of large-scale training drills with career and volunteer personnel	4	1	2	4



# Training

## Materials and Services Detail by Account

General Fund- Training

Account	Description	Account Total
<b>40-5330</b>	<b>MDT &amp; Tablet Operations.....</b>	<b>\$ 500.00</b>
<b>40-5425</b>	<b>Admin Expense.....</b>	<b>\$ 11,000.00</b>
<b>40-5775</b>	<b>Cell Phones.....</b>	<b>\$ 750.00</b>
	Training Chief Phone	
<b>40-5840</b>	<b>Background Checks.....</b>	<b>\$ 750.00</b>
	DMV, DPPST - 35	
<b>40-5867</b>	<b>Conferences and Seminars.....</b>	<b>\$ 45,500.00</b>
	IAFC Symposium - Fire Chief	3,000
	Misc. Conference \$1,500 x 40 Students	30,000
	OFCA Annual Conference	4,500
	OSFM IMT Conference	3,000
	OSFM TFL/Div	5,000
<b>40-5871</b>	<b>Classroom Supplies.....</b>	<b>\$ 3,250.00</b>
	Cardstock, Binders -30 students	2,250
	Classroom Fix, Add AV Aids and Props	1,000
<b>40-5873</b>	<b>Fire Training Supplies.....</b>	<b>\$ 15,750.00</b>
	Books (IFSTA) (FF \$95@30, App OP Not Avail est. \$70@15)	5,000
	Specialty Ops. Supplies (Rope, Machinery, Props)	2,000
	Training Portable Radio Maintenance	750
	Acquired Structure Supplies (Burn to Learn)	1,000
	Vent Prop Materials (Plywood)	1,000
	Fog Solution, Distilled Water, Maint. And Repairs	500
	Dump Fees for Training Prop Debris	500
	FF Recruit Training Materials (Rope)	500
	Extrication Vehicles	3,500
	Meals	1,000
<b>40-5875</b>	<b>Training Rehab Supplies.....</b>	<b>\$ 5,000.00</b>
	Hosted Academies (Food, Snacks, Drinks, Papers_	2,000
	All Day Live Fire Exercises x2	2,500
	Training Meetings (MWFIA Meeting Hosted)	500



# Training

## Materials and Services Detail by Account

### General Fund- Training

<b>40-5877</b>	<b>Fire Training Outsource.....</b>		<b>\$ 33,250.00</b>
	DPSST NFPA Certification Classes	8,500	
	IFSAC Training (Instructor, Travel, Props)	5,000	
	Aerial Operator Instructor Fees	7,000	
	Misc. Training Course Fees	5,000	
	HazMat	2,750	
	NFA on Campus Meal Fees, Incidentals	3,000	
	CCC Prop Operator Fees	2,000	
<b>40-5879</b>	<b>EMS Training Expenses.....</b>		<b>\$ 16,750.00</b>
	EMR in House x 45		
<b>40-5881</b>	<b>EMS Training Outsource.....</b>		<b>\$ 36,750.00</b>
	PHTLS (40 Fire/25 EMS)	17,200	
	BLS/CPR (10 Fire/15 EMS/75 Vol)	7,850	
	ACLS/CPR (40 Fire/10 EMS)	5,850	
	PALS (40 Fire/10 EMS)	5,850	
<b>40-5885</b>	<b>Professional Development.....</b>		<b>\$ 92,000.00</b>
	Bjorklund Tuition Reimbursement	7,500	
	Critical Care Certifications EMS	15,000	
	Health and Wellness Outside Instructor	3,000	
	Health and Wellness Training	3,000	
	Mental Health (Class, Outside Instructor, Mentoring)	3,500	
	Professional Coaching	10,000	
	EMT Programs	50,000	
<b>TOTAL MATERIALS AND SERVICES</b>			<b>\$ 26,250.00</b>







# COMMUNITY RISK REDUCTION

**FY 25/26**





# Community Risk Reduction

## General Fund – Community Risk Reduction

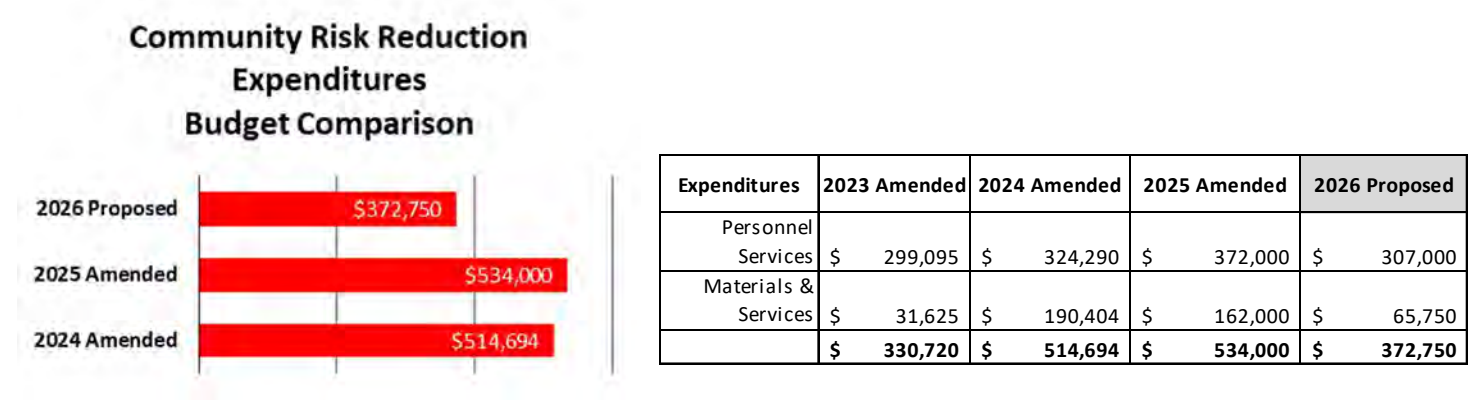
### Division Description

The Community Risk Reduction Division is comprised of a full time Deputy Fire Marshal and a part-time Defensible Space Supervisor, whose position is partially funded through grants and assessment fees from citizens contracting with the District. This Division is dedicated to enhancing public safety through education, outreach, and proactive prevention efforts. Key responsibilities include promoting community awareness of fire safety initiatives, delivering public education programs, and conducting fire investigations. Additionally, the Division provides plan reviews, pre-construction consultations, and inspections/certifications of buildings and fire protection systems to ensure compliance with fire and life safety standards.

The Deputy Fire Marshal is responsible for reviewing commercial construction plans to ensure compliance with fire codes, specifically related to fire safety systems. They participate in pre-application land development conferences, offering technical guidance on apparatus access and firefighting water supply requirements. The Deputy Fire Marshal also works collaboratively with businesses and the public to support compliance with state laws, fire codes, and nationally recognized safety standards. Once construction is complete, the enforcement of fire and life safety maintenance codes ensures ongoing protection for both occupants and firefighters. In addition, the Deputy Fire Marshal leads investigations into all fires to determine origin, cause, circumstances, and responsible parties. The Community Risk Reduction Division maintains 24/7 fire investigation standby coverage to respond promptly to incidents.

New in FY 2026, the Defensible Space Supervisor position has been established part time to provide wildfire risk assessments and mitigation planning for property owners within the District and collaborating agencies. This service is offered on a contract basis and is currently partially funded through grants. As grant funding sunsets, the District anticipates a continued and growing need for these services. Looking ahead, the goal is to expand this role into a full-time position, subject to available funding in future fiscal years, to support the District’s commitment to proactive wildfire risk reduction and community safety.

### Budget Summary





# Community Risk Reduction

## Personnel Summary

Position	2025 Amended	2026 Proposed
Fire Marshal	0.5	0
Deputy Fire Marshal	1.00	1.00
Community Risk Reduction Specialist	0.00	0.50
<b>Total FTE</b>	<b>1.00</b>	<b>1.50</b>

## FY 2026 Proposed Significant Changes

- Continual growth and training for Deputy Fire Marshal
- Expansion of the Fire Marshal cost recovery fees
- Expansion of the Community Risk Recovery fees

## FY 2025 Accomplishments

- Hiring of Community Risk Reduction Specialist – Grant Funded
- Acceptance of Coco-Aim and other local grants to provide resources for risk reduction
- Increase in new construction plan reviews for access and water supply compliance
- Radio Coverage for Firefighter safety in buildings program

## Strategic Plan

### Goal 2 Communication

- Strategy 2.2 Gather and implement External Communications with the Diverse Communities within our Response District
- Action 2.2.1 Identify 5 Leaders Every Year in the Diverse Communities within the Response District
  - Action 2.2.2 Meet with each of the Leaders in each of the Communities Identified and Develop Strategies to Implement External Communications
  - Action 2.2.3 Addition of a Translation Drop Down Menu on the Website to Choose a Language
  - Action 2.2.4 Outreach to Hispanic Community at 3 Schools per Year Through Prevention

## Performance Measures

	Goal	2024 Actual	2025 Projection	2026 Projection
Number of Completed Inspections	120	110	110	120
Number of Public Events	10	8	9	10
Number of Pre-Plans Completed	40	31	38	40



# Community Risk Reduction

## Materials and Services Detail by Account

General Fund - Community Risk Reduction

Account	Description	Account Total
<b>50-5330</b>	<b>MDT &amp; Tablet Operations.....</b>	<b>\$ 500.00</b>
<b>50-5425</b>	<b>Admin Expense.....</b> Preparation of Documents and Items for Fire Marshal	<b>\$ 250.00</b>
<b>50-5540</b>	<b>Dues and Subscriptions.....</b> District NFPA Annual Subscription IAAI Membership IAAI OR Chapter 31 Membership ICC Membership NFPA Membership Renewal OFMA Membership	<b>\$ 2,250.00</b> 1700 100 65 100 225 60
<b>50-5775</b>	<b>Cell Phones.....</b> CRR Specialist Phone DFM District Phone	<b>\$ 1,250.00</b> 625 625
<b>50-5867</b>	<b>Conferences &amp; Seminars.....</b> IAAI OFMA	<b>\$ 2,000.00</b> 1000 1000
<b>50-5893</b>	<b>Photography Supplies.....</b> Camera & Supplies, Memory Cards, Batteries	<b>\$ 1,500.00</b>
<b>50-5895</b>	<b>FM Operational Supplies.....</b> Misc. Replacement Supplies	<b>\$ 2,000.00</b>
<b>50-5897</b>	<b>Community Outreach Supplies.....</b>	<b>\$ 5,000.00</b>
<b>50-5898</b>	<b>CWRR.....</b>	<b>\$ 45,000.00</b>
<b>50-5899</b>	<b>Open House Supplies.....</b> Fire Prevention Annual Open House	<b>\$ 6,000.00</b>





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# LOGISTICS

## FY 25/26



# Logistics

## General Fund – Logistics

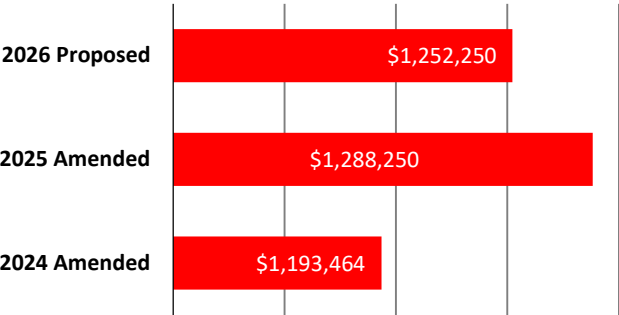
### Division Description

The Logistics Division is responsible for the coordination and oversight of all routine and preventive maintenance for the District’s fleet and facilities. The primary objective of the Division is to safeguard the public’s investment by ensuring that all apparatus, equipment, and infrastructure are maintained in optimal condition to support operational readiness and uninterrupted emergency response. In addition to maintenance, the Division also manages apparatus improvement projects and provides logistical support at incident scenes during active emergency operations.

### Budget Summary

Expenditures	2023 Amended	2024 Amended	2025 Amended	2026 Proposed
Personnel				
Services	\$ 176,125	\$ 213,814	\$ 226,500	\$ 218,500
Materials & Services	\$ 865,125	\$ 979,650	\$ 1,061,750	\$ 1,033,750
	\$ 1,041,250	\$ 1,193,464	\$ 1,288,250	\$ 1,252,250

### Logistics Expenditures Budget Comparison



### Personnel Summary

Position	2025 Amended	2026 Proposed
Facilities Maintenance/Engineer	1.00	1.00
Total FTE	1.00	1.00





# Logistics

## FY 2026 Proposed Significant Changes

- Increase for apparatus repairs and contract labor based on historical trending, still cost effective in lieu of in-house servicing
- Limited Funding for District Needs Assessment
- Administrative Support for Logistics Manager as needed
- Project Managers by shift assigned to assist the Logistics Manager during Conflagration season

## FY 2025 Accomplishments

- Maintenance of aging fleet of apparatus
- Maintenance of aging facilities
- Evaluation of vendor service costs
- Completed District Needs Assessment and Capital Improvement Plans for the district

## Strategic Plan

### Goal 5 Financial Sustainability

Strategy 5.5 Develop 10-20 year Capital Improvement Plan

Action 5.5.1 Research and Develop Metrics for Capital Improvements

Action 5.5.2 Develop a Capital Improvement Document that Supplements the Budget Document



# Logistics

## Materials and Services Detail by Account

General Fund - Logistics

Account	Description	Account Total
<b>60-5530</b>	<b>MDT &amp; Tablet Operations.....</b>	<b>\$ 500.00</b>
<b>60-5425</b>	<b>Admin Expense.....</b>	<b>\$ 500.00</b>
<b>60-5775</b>	<b>Cell Phones.....</b>	<b>\$ 750.00</b>
<b>60-5903</b>	<b>Station Repair &amp; Maintenance.....</b>	<b>\$ 131,250.00</b>
	Door Monitoring	1,800.00
	Exhaust System	50,000.00
	Misc. Station Repair from Walk-Through	25,000.00
	Overhead Audio System St. 8	3,250.00
	Station Painting	50,000.00
	Station Striping	1,200.00
<b>60-5905</b>	<b>Grounds Repair &amp; Maintenance.....</b>	<b>\$ 15,000.00</b>
	Quarterly Pest Control Service	10,000.00
	Septic Pumping/Maintenance	2,750.00
	Water Testing	1,250.00
	Backflow Testing	500.00
	Annual Monitoring for Septic	500.00
<b>60-5907</b>	<b>Station Generator Repair &amp; Maintenance.....</b>	<b>\$ 26,750.00</b>
	General Repair	10,000.00
	Annual Maintenance - All Stations	6,400.00
	Load Testing - All Stations	5,600.00
	Wiring Harness - Station 3, 4 and 7	4,750.00
<b>60-5909</b>	<b>Station Fire Alarm Monitoring.....</b>	<b>\$ 4,000.00</b>
	Station 1 Cell Monitoring	1,000.00
	Station 2 Cell Monitoring	500.00
	Station 3 Cell Monitoring	500.00
	Station 4 Cell Monitoring	500.00
	Station 5 Cell Monitoring	500.00
	Station 6 Cell Monitoring	500.00
	Station 7 Cell Monitoring	500.00





# Logistics

## Materials and Services Detail by Account

General Fund - Logistics

<b>60-5911</b>	<b>Station Fire Alarm Testing.....</b>	<b>\$</b>	<b>5,750.00</b>
	Fire Alarm Testing, Station 1	825.00	
	Fire Alarm Testing, Station 2	825.00	
	Fire Alarm Testing, Station 3	800.00	
	Fire Alarm Testing, Station 4	825.00	
	Fire Alarm Testing, Station 5	825.00	
	Fire Alarm Testing, Station 6	825.00	
	Fire Alarm Testing, Station 7	825.00	
<b>60-5913</b>	<b>Fire Extinguisher Repair &amp; Maintenance.....</b>	<b>\$</b>	<b>3,000.00</b>
<b>60-5915</b>	<b>Station Equipment &amp; Furnishings.....</b>	<b>\$</b>	<b>27,500.00</b>
	2 Refrigerators	1,500.00	
	6 Bay Mobile Turnout Rack/Locker St.5	2,500.00	
	Appliances	10,000.00	
	Couches for St. 5	5,000.00	
	Dining Room Table/Chairs St. 4	2,500.00	
	Mattresses	6,000.00	
<b>60-5919</b>	<b>Cleaning Supplies.....</b>	<b>\$</b>	<b>4,000.00</b>
<b>60-5921</b>	<b>Laundry Supplies.....</b>	<b>\$</b>	<b>750.00</b>
<b>60-5923</b>	<b>Kitchen Supplies.....</b>	<b>\$</b>	<b>3,500.00</b>
<b>60-5925</b>	<b>Paper Products.....</b>	<b>\$</b>	<b>10,000.00</b>
<b>60-5927</b>	<b>Drinking Water.....</b>	<b>\$</b>	<b>14,500.00</b>
	Sierra Springs, St. 1, 2, 4	9,500.00	
	Bottled Water	5,000.00	
	<b>Miscellaneous</b>		
<b>60-5929</b>	<b>Supplies.....</b>	<b>\$</b>	<b>7,000.00</b>
<b>60-5931</b>	<b>Land Line Phones.....</b>	<b>\$</b>	<b>16,750.00</b>
	Land Line Phones, Nextiva	16,200.00	
	Land Line St. 5	550.00	



# Logistics

## Materials and Services Detail by Account

General Fund - Logistics

<b>60-5933</b>	<b>Electricity.....</b>	<b>\$</b>	<b>84,250.00</b>
	Electricity, PGE Station 1/1350 Irrigation	1,500.00	
	Electricity, PGE Station 1/1351 Station	15,000.00	
	Electricity, PGE Station 1/1352 Admin.	15,000.00	
	Electricity, PGE Station 1/1358 Bldg. 6	1,500.00	
	Electricity, PGE Station 2/1347	15,000.00	
	Electricity, PGE Station 3/1357	4,500.00	
	Electricity, PGE Station 4/1354	5,250.00	
	Electricity, PGE Station 5	4,500.00	
	Electricity, PGE Station 5 Bays	6,000.00	
	Electricity, PGE Station 6	9,000.00	
	Electricity, PGE Station 6 Well	1,000.00	
	Electricity, PGE Station 7	6,000.00	
<b>60-5935</b>	<b>Natural Gas.....</b>	<b>\$</b>	<b>33,750.00</b>
	Natural Gas, LPG Station 3 Tank Rental	2,400.00	
	Natural Gas, LPG Station 4 Tank Rental	200.00	
	Natural Gas, LPG Station 6 Tank Rental	200.00	
	Natural Gas, LPG Station 7 Tank Rental	6,550.00	
	Natural Gas, NWNG, St. 1, 300 Cordon Rd.	4,350.00	
	Natural Gas, NWNG, St. 1, Admin.	4,250.00	
	Natural Gas, NWNG, St. 2, 3820 Cordon Rd.	4,440.00	
	Natural Gas, NWNG, St. 4, 2100 84th Ave.	2,700.00	
	Natural Gas, NWNG, St. 5, 4960 Brooklake	6,060.00	
	Natural Gas, NWNG, St. 6, 8005 Wheatland	2,600.00	
<b>60-5937</b>	<b>Water &amp; Sewer.....</b>	<b>\$</b>	<b>1,000.00</b>
<b>60-5941</b>	<b>Garbage Service.....</b>	<b>\$</b>	<b>8,500.00</b>
<b>60-5943</b>	<b>Cable &amp; Internet.....</b>	<b>\$</b>	<b>34,500.00</b>
<b>60-5945</b>	<b>Fleet Tools &amp; Equipment.....</b>	<b>\$</b>	<b>1,250.00</b>
<b>60-5949</b>	<b>Apparatus Repairs.....</b>	<b>\$</b>	<b>175,000.00</b>
<b>60-5951</b>	<b>Lube Oil Filter.....</b>	<b>\$</b>	<b>17,500.00</b>
	Fire Ops	8,000.00	
	Medics Monthly	7,250.00	
	Lube Oil Filter, Staff and Brush	2,250.00	



# Logistics

## Materials and Services Detail by Account

General Fund - Logistics

60-5953	Fuel- Gasoline.....		\$	31,500.00
60-5955	Fuel - Diesel.....		\$	175,750.00
60-5957	Apparatus Cleaning Supplies.....		\$	1,250.00
60-5959	Fleet Stock Supplies.....		\$	500.00
60-5961	Body Work & Painting.....		\$	14,250.00
	Body work and Painting	8,000.00		
	Ceramic Coating x 2	6,250.00		
60-5963	Electrical Repairs.....		\$	24,000.00
60-5965	Apparatus Titling & Licensing.....		\$	500.00
60-5967	Apparatus Tires.....		\$	51,750.00
	Medic Units 3 sets	20,000.00		
	PUC Tire Sets	18,000.00		
	Staff Vehicles	7,200.00		
	L31 Tires	6,550.00		
60-5969	Apparatus Batteries.....		\$	7,000.00
60-5971	Contract Shop Labor.....		\$	100,000.00
	Fire Ops. Servicing	50,000.00		
	Medic Servicing	50,000.00		
TOTAL MATERIALS AND SERVICES				<u>\$ 1,033,750.00</u>



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**CAPITAL OUTLAY**

**FY 25/26**



# Capital Outlay

## General Fund – Capital Outlay

### Department Description

The District defines a capital outlay purchase as any item with a cost of at least \$5,000 and a useful life of one year or more. This policy was implemented at the start of FY 2020. As a result, capital outlay data from prior fiscal years reflects a lower threshold, which may account for differences in historical capital expenditure levels.

### Budget Summary

Expenditures	2023 Amended	2024 Amended	2025 Amended	2026 Proposed
Capital Outlay	\$ 141,200	\$ 75,250	\$ 653,000	\$ 99,000
	\$ 141,200	\$ 75,250	\$ 653,000	\$ 99,000

Capital Outlay Expenditures  
Budget Comparison



### FY 2026 Proposed Significant Changes

- Purchase new Generator
- Continued replacement and purchase of necessary EMS Equipment due to aging equipment and growing needs of this division
- Replacement Hose for Fire Division

### FY 2025 Accomplishments

- Purchase of LifePak 35 and EMS equipment
- Purchase of new Brush Rig due to accident during conflagration totaling old vehicle and need for new one
- Replacement radios and equipment for new Brush Rig





# Capital Outlay

## Strategic Plan

Goal 5	Financial Sustainability
Strategy 5.5	Develop 10-20 year Capital Improvement Plan
Action 5.5.1	Research and Develop Metrics for Capital Improvements
Action 5.5.2	Develop a Capital Improvement Document that Supplements the Budget Document

## Performance Measures

	Goal	2024 Actual	2025 Projection	2026 Projection
Replaced or remounted apparatus	1	2	2	2

## Materials and Services Detail by Account

General Fund – Capital Outlay

Account	Description	Account Total
80-7000	CO-Facilities..... Generator	\$ 45,000.00
80-7005	CO-EMS..... Guerney Parts/Replacements LifePak 35 Spare Cables and Batteries Mechanical CPR Device Replacement Batteries & Chargers for Autopulse, Suction, LifePak Stair Chair Video Laryngoscope	\$ 44,000.00 5,000.00 10,000.0 0 5,000.00 10,500.0 0 5,500.00 8,000.00
80-7020	CO- Fire Hose.....	\$ 10,000.00
TOTAL MATERIALS AND SERVICES		\$ 99,000.00



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**NOT ALLOCATED  
TO ORG. UNIT**

**FY 25/26**



# Not Allocated to Org. Unit

## General Fund – Not Allocated to Org. Unit

### Division Description

Beginning in FY 2021, the District reclassified its Transfer, Contingency, Reserve for Future Expenditures, and Unappropriated Ending Fund Balance accounts into a newly established division titled “Not Allocated to Organizational Unit.” This structural change enhances compliance with Oregon Local Budget Law and improves transparency, tracking, and budget allocation across all budgeted departments.

### Budget Summary

Expenditures	2023 Amended	2024 Amended	2025 Amended	2026 Proposed
Transfers Out	\$ 1,584,322	\$ 1,527,272	\$ 1,475,000	\$ 1,401,000
Contingency	\$ 745,000	\$ 745,000	\$ 574,500	\$ 750,000
Ending Fund Balance	\$ 4,786,004	\$ 4,436,950	\$ 5,557,875	\$ 5,435,750
	\$ 7,115,326	\$ 6,709,222	\$ 7,607,375	\$ 7,586,750

Transfers/Contingency/EFB  
Expenditures Budget  
Comparison







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# DEBT SERVICE FUND

**FY 25/26**



# Debt Service Fund

## Debt Service Fund – Fund 30

### Fund Description

This fund was originally established to record and manage payments on the District’s General Obligation Bonds issued in 2008. By the end of FY 2022, the District successfully prepaid and retired its bond debt service, resulting in interest savings for taxpayers.

Recognizing the need for substantial capital investment, and following the retirement of the bonded indebtedness, the District entered into a \$3.5 million Financing Agreement in May 2022 to support major capital projects, structured with a 15-year repayment term. In FY 2025, the District executed two additional financing agreements: the first for the purchase of three new Type III Pierce Pumper Engines, scheduled for delivery in October 2026; and the second for LifePak 35 equipment originally budgeted under the General Fund EMS Capital Outlay. This second agreement was moved to Fund 30 in alignment with District Financial Policy, maintaining consistency within Debt Service funding.

Going forward, this fund will serve as the central account for recording and managing all District financing agreements. All payments will be made using existing District resources, with no increase in voter-approved bonds or levies. For FY 2026, this fund is budgeted at \$1,056,500 to cover bi-annual financing agreement payments.

### 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 2026, the District remains well below the debt limits.

### FY 2026 Real Market Value of District

\$ 8,518,127,858

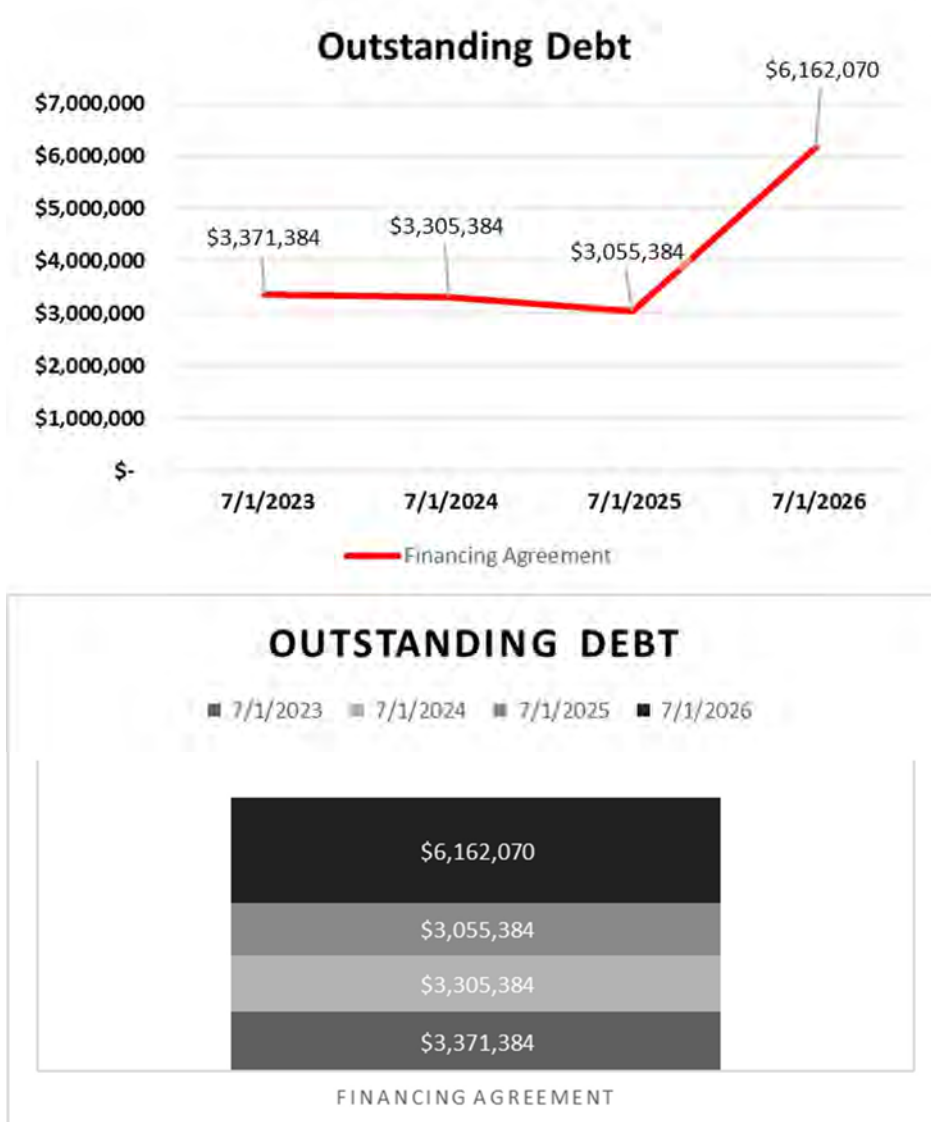
### FY 2026 Debt Limit

\$ 106,476,598





# Debt Service Fund



	Date of Issue	Date of Maturity	Amount of Issue	Outstanding 6/30/2025	Maturing 2025-2026 Principal	Maturing 2025-2026 Interest
<b>Financing Agreements</b>						
2022 Financing Agreement	4/27/2022	4/27/2037	\$ 3,500,000	\$ 3,055,384	\$ 142,726	\$ 107,274
PNC Pumper Agreement	5/30/2024	5/30/2029	\$ 2,456,895	\$ 2,319,720	\$ 463,017	\$ 116,913
Stryker Agreement	1/1/2025	2/1/2030	\$ 1,100,020	\$ 920,170	\$ 133,204	\$ 51,666
TOTAL - Debt			\$ 7,056,915	\$ 6,295,274	\$ 738,947	\$ 275,853



# Debt Service Fund

2023 Actual	2024 Actual	2025 Amended	Account 30	Description Debt Service Fund	2026 FTE	2026 Proposed	2026 Approved	2026 Adopted
45,000	34,000	34,000	4000-00	Beginning Fund Balance	0.00	34,000		
0	0	0	4015-00	Property Taxes - Delinquent Yr	0.00	0		
0	0	0	4020-00	Property Taxes - Current Year	0.00	0		
250,000	250,000	250,000	4035-00	Transfer from other Fund	0.00	1,022,500		
<b>295,000</b>	<b>284,000</b>	<b>284,000</b>		<b>Fund Resources Totals:</b>	<b>0.00</b>	<b>1,056,500</b>	<b>0</b>	<b>0</b>
128,616	132,021	137,858	6900-00	Debt Service - Principal	0.00	746,500		
121,384	117,979	112,142	6905-00	Debt Service - Interest	0.00	276,000		
45,000	34,000	34,000	9999-00	DS Unapp. End Fund Balance	0.00	34,000		
<b>295,000</b>	<b>284,000</b>	<b>284,000</b>		<b>Fund Requirements Totals:</b>	<b>0.00</b>	<b>1,056,500</b>	<b>0</b>	<b>0</b>





# CAPITAL PROJECTS FUND

**FY 25/26**



# Capital Projects Fund

## Capital Projects Fund – Fund 70

### Fund Description

Following the District’s 2022 Financing Agreement of \$3.5 million for Capital Projects, this fund was established to track large-scale purchases separately from other funds. Notable expenditures included the partially grant-funded ladder truck, the remodel of Station 2, and other significant capital improvements. By the end of FY 2025, the fund was fully expended. As a result, this fund will be closed and will no longer be used in FY 2026.

The strategic use of this fund allowed the District to address critical infrastructure and equipment needs without additional burden on taxpayers. While the fund is now closed, the District continues to assess and prioritize future capital needs through long-term financial planning and alternative funding sources.

2023 Actual	2024 Actual	2025 Amended	Account 70	Description Capital Projects Fund	2026 FTE	2026 Proposed	2026 Approved	2026 Adopted
3,490,000	850,000	370,000	4000-00	Beginning Fund Balance	0	0	0	0
75,997	35,173	20,000	4050-00	Interest on Investments	0	0	0	0
0	627,335	0	4035-00	Transfer from other Fund	0	0	0	0
<b>3,565,997</b>	<b>1,512,508</b>	<b>390,000</b>		<b>Fund Resources Totals:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
924,500	1,369,368	390,000	7055-00	Apparatus & Equipment Replacement	0	0	0	0
0	103,835	0	7115-00	CO- Fire Stations	0	0	0	0
1,431,174	0	0	7160-00	CO- Apparatus Replacement	0	0	0	0
350,945	0	0	7999-00	Transfer to Other Fund	0	0	0	0
<b>2,706,619</b>	<b>1,473,203</b>	<b>390,000</b>		<b>Fund Requirements Totals:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>







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# CAPITAL OUTLAY RESERVE FUND

## FY 25/26





# Capital Outlay Reserve Fund

## Capital Outlay Reserve Fund – Fund 80

### Fund Description

The Capital Outlay Reserve Fund is designated for financial resources allocated to capital outlay expenditures, including the acquisition, construction, or major maintenance of facilities, apparatus, and other essential capital assets. A capital outlay is defined as a fixed asset valued at over \$5,000, used in District operations, with an expected useful life of more than one year.

For FY 2026, the fund is budgeted at \$513,750, funded entirely through a transfer from the General Fund. Revenue sources for these transfers include Ground Emergency Management Transport (GEMT) funds and conflagration reimbursements for deployed apparatus.

The District remains committed to a proactive and strategic approach in managing capital needs through a comprehensive vehicle and equipment replacement plan. This planning process incorporates National Fire Protection Association (NFPA) standards, District maintenance records, available funding sources, and anticipated future needs. By utilizing the Capital Outlay Reserve Fund, the District aims to reduce the fiscal impact on the General Fund through smaller, planned annual transfers—preserving operational resources and ensuring adequate staffing and support.

Setting aside funds annually allows the District to address capital needs in a timely and fiscally responsible manner, mitigate unexpected maintenance costs, and prepare for future large-scale expenditures. It also supports long-term financial planning efforts, including potential voter-approved bonds or levies for major capital improvements. Anticipated transfers into this fund, of \$378,500, include the following:

- \$75,000 Conflagration Recovery Costs
- \$303,500 GEMT Transfer

2023 Actual	2024 Amended	2025 Amended	Account 80	Description Capital Outlay Reserve Fund	2026 FTE	2026 Proposed	2026 Approved	2026 Adopted
195,000	323,961	719,700	4000-00	Beginning Fund Balance	0	135,250	0	0
350,000	593,750	1,225,000	4035-00	Transfer from other Fund	0	378,500	0	0
<b>545,000</b>	<b>917,711</b>	<b>1,944,700</b>		<b>Fund Resources Totals:</b>	<b>0</b>	<b>513,750</b>	<b>0</b>	<b>0</b>
224,465	238,753	1,944,700	7055-00	Apparatus & Equipment Replacement	0	513,750	0	0
<b>224,465</b>	<b>238,753</b>	<b>1,944,700</b>		<b>Fund Requirements Totals:</b>	<b>0</b>	<b>513,750</b>	<b>0</b>	<b>0</b>



# Capital Outlay Plan

## Marion County Fire District Adopted Capital Outlay Plan FY 2026

### Relationship of Capital Expenditures to Annual Operating Budget

The relationship of the District's 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 only 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 is insufficient to fund replacement expenditure needs, other funding resources may need to be pursued further including leases, line of credit or bonded debt.

### PROJECT PRIORITIZATION

To effectively plan and implement a sustained effort of "just in time" replacement the equipment or facilities must be identifiable and scheduled for on formally established policy specifying its useful service life. Certain safety equipment, such as structural and wildland firefighting gear and self-contained breathing apparatus, has OSHA/NFPA-mandated service lives.

As part of the project submittal process, project supervisor/division heads shall identify which projects are recommended for inclusion in the twenty-year CIP.

The following criteria shall be used to establish a priority for each project. The initial measure of the project's priority is first established using the following factors:

#### **High**

- Project is mandated by local, State or Federal regulations
- Project is a high priority of the Marion County Fire District
- Project prevents irreparable damage to existing facilities
- Project leverages local funding with other non-local funding sources
- Project finishes a partially completed project

#### **Medium**

- Project maintains existing service levels
- Project results in increased efficiency
- Project reduces operational costs
- Project significantly reduces losses in revenue or provides for significant increased revenues

#### **Low**

- Project provides an expanded level of service or new public facility
- Project is deferrable

### PLAN CONTEXT

An adopted CIP that is not only realistic but also dynamic enough to meet the intent of our mission statement helps ensure the district is prepared for the future. The adopted Mission Statement is another representation of the need to provide a hearty and robust approach towards service delivery.

Recommended standards for fire protection and emergency services developed and issued by the National Fire Protection Association (NFPA) are important to consider when developing a long-term strategy. These are sometimes incorporated into law and regulations, often used by the courts as industry standard. These standards are incorporated into the District's most recently adopted Standard of Cover document and serves as a supporting document to this effort.



# Capital Outlay Reserve Fund

Also, of importance to the Fire District and property owners served by the District, are Public Protection Classification Surveys performed by the Insurance Services Office (ISO) for the insurance industry. The results of these surveys have a direct bearing on the premiums charged by companies for fire insurance. Experience shows that the failure to meet minimum acceptable service standards causes immediate and expensive increases in fire insurance premiums for property owners in the rated area. A District Capital Needs Assessment has been completed, identifying Capital Fleet and Facilities replacement needs.

Growth: Significant in-fill development and construction is taking place within the Urban Growth Boundary areas of the Fire District as well as within the City of Salem areas that are within the MCFD No.1 Ambulance Service Area (ASA), resulting in ambulance billing revenue from increased call volume and additional property tax revenue.

## CAPITAL ACQUISITIONS - APPARATUS

The Marion County Fire District, with the initial adoption of a CIP, has established some standard apparatus and equipment depreciation and replacement schedules.

### GENERAL APPARATUS RECOMMENDATIONS:

- Enough appropriate apparatus and equipment will be maintained as necessary to meet the established response objectives of the District.
- All apparatus and equipment will be maintained according to NFPA and/or the manufacturer specifications.
- All apparatus will meet or exceed all recognized State and National standards for inspections, testing, fueling, and emergency repair of emergency vehicles.
- Emergency response apparatus will be considered for replacement according to the following schedule:
  - Fire Pumpers 15 Years plus five as reserve
  - Water Tenders 25 Years or 30,000 Miles
  - Emergency Medical Vehicles 10 Years or 250,000 Miles
  - Command Vehicles 10 Years plus five as reserve
  - Vehicles 15 Years or 60,000 Miles
  - Air Support Vehicles 25 Years or 60,000 Miles
  - Brush Trucks 20 Years or 60,000 Miles



- All apparatus will be equipped with adequate hose, nozzles, self-contained breathing apparatus, radios and other equipment to assure safe operations and achieve District performance objectives in compliance with industry standards, usually those prescribed by the National Fire Protection Association.
- Maintain sufficient engine pumping capacity within five miles driving distance from all commercial and industrial areas to provide fire flow as specified by the Washington State Survey and Rating Bureau.



# Capital Outlay Reserve Fund

- Maintain a sufficient amount of command vehicles for the following positions, providing these positions are filled; Fire Chief, Deputy Fire Chief, and EMS Division Chief. The amount of command vehicles will be based on staffing and growth of the District.

## **STANDARDS INVOLVED:**

Annex D of NFPA 1900 (Standard for Aircraft Rescue and Firefighting Vehicles, Automotive Fire Apparatus, Wildland Fire Apparatus and Automotive Ambulances) includes life cycle recommendations regarding frontline and reserve apparatus. The standard suggests that apparatus should provide fifteen (15) years of frontline service and then be turned over for reserve status. Fire apparatus that are older than fifteen (15) years should be evaluated for rebuilding in accordance with NFPA 1912: Standard for Fire Apparatus Refurbishing. Annex D further recommends that apparatus that are more than 25 years old be retired from the vehicle fleet.

Fire Underwriters Survey has published the document Insurance Grading Recognition of Used and Rebuilt Fire Apparatus. In summary:

- a) Apparatus is built to applicable ULC S515 or NFPA 1901 standards.
- b) Apparatus should respond to first alarms for the first fifteen (15) years. For the next five (5) years, be in reserve status for use at major fires or as a temporary replacement for out-of-service first line apparatus.
- c) Be retired at twenty (20) years of age, unless the apparatus meets the recommended annual, service and acceptance level tests and has been deemed in excellent mechanical condition.
- d) Testing includes weight, road and pump performance tests. e. Testing and maintenance only be completed by a qualified technician.

## **APPARATUS CONSIDERATIONS:**

Rebuilding apparatus should be evaluated in the following areas:

- a) Vehicle condition, including maintenance issues, repetitive component failures, corrosion issues and replacement parts availability. Also, does the fully equipped apparatus fall within the parameters of the chassis GVWR?
- b) Safety enhancements, including seating, seat belts, air bags, vehicle stability, warning lights, nonslip step surfaces and scene lighting
- c) Does the vehicle meet the needs of the response district in terms of overall size and maneuverability, compartment space, hose load and equipment carried (i.e., ground ladder complement)?
- d) What is the amortized annual cost of ownership. This figure should include maintenance and repair costs, fuel costs, insurance, and certification testing. Further, how does that annual cost of ownership compare with the original acquisition cost for the apparatus?
- e) What is the current resale value for the apparatus, and how would the current resale value affect the available funding for the replacement vehicle?

Insurance grading: If a fire apparatus does not pass required tests or is deemed inadequately reliable for emergencies, the apparatus may be required to be replaced or refurbished to retain published fire insurance grades. If reliable apparatus is not in place, fire insurance grading recognition may be revoked which may adversely affect the fire insurance grades of the community. This can also affect the rates of insurance for property owners throughout the community.



# Capital Outlay Reserve Fund

**Service Schedule for Fire Apparatus for Fire Insurance Grading Purposes**

Apparatus Age	Major Cities <sup>3</sup>	Medium Sized Cities <sup>4</sup>	Small Communities <sup>5</sup> and Rural Areas
0 — 15 Years	First Line Duty	First Line Duty	First Line Duty
16 — 20 Years	Reserve	2 <sup>nd</sup> Line Duty	First Line Duty
20 — 25 Years <sup>1</sup>	No Credit in Grading	No Credit in Grading or Reserve <sup>2</sup>	No Credit in Grading or 2 <sup>nd</sup> Line Duty <sup>2</sup>
26 - 29 Years <sup>1</sup>	No Credit in Grading	No Credit in Grading Or Reserve <sup>2</sup>	No Credit in Grading or Reserve <sup>2</sup>
30 Years +	No Credit in Grading	No Credit in Grading	No Credit in Grading

<sup>1</sup>All listed fire apparatus 20 years of age and older are required to be service tested by recognized testing agency on an annual basis to be eligible for grading recognition. (NFPA 1071)

<sup>2</sup>Exceptions to age status may be considered in small to medium sized communities and rural areas conditionally, when apparatus condition is acceptable, and apparatus successfully passes required testing.

<sup>3</sup>Major Cities are defined as communities that have:

a total population of 100,000 or greater within the fire protection jurisdiction

<sup>4</sup>Medium Communities are defined as communities that have:

a total population of 30,000 — 99,999 within the fire protection jurisdiction

<sup>5</sup>Small Communities are defined as incorporated or unincorporated communities that have:

a total population of 1,000 — 29,999 within the fire protection jurisdiction

<sup>6</sup>Rural Areas are defined as incorporated or unincorporated communities that have:

a total population of less than 1,000 within the fire protection jurisdiction

## PROJECT TABLE – APPARATUS

The District has evaluated the anticipated service life, and need, of various apparatus and have created the Following CIP Project Table. This table incorporates the preceding recommendations and includes estimated cost allocations and define funding recommendations and/or specific funding strategies.

## CAPITAL ACQUISITIONS – MAJOR EQUIPMENT

This section discusses the replacement of major equipment in the on-going business of fire, rescue, and EMS service delivery by the Marion County Fire District. It includes personal protective equipment (PPE) turnout gear, self-contained breathing apparatus (SCBA), rescue extrication tools, life support cardiac monitoring/intervention equipment, fire hose, small equipment, radios, and information technology related devices such as desktop/laptop computers and tablets. While some items may not be considered a capital asset by policy, they are included as a way of presenting some of our ongoing equipment needs.





# Capital Outlay Reserve Fund

- **PERSONAL PROTECTIVE EQUIPMENT (PPE):** PPE's are recommended to be replaced every ten years, or every two NFPA standards revision cycles, or whenever the equipment is damaged beyond repair or fails an inspection. The Marion County Fire District has approximately 60 sets of frontline structural firefighting gear and an equal number of wildland firefighting PPE gear. The District is making a concerted effort to provide each career firefighter with a second set of gear. We also must focus on turnout gear that has meet its life expectancy. With the increase in staffing, the total number of new sets of turnout gear will increase by approximately 20 sets. The 2023 cost for one (1) set of structural firefighting gear (pants, coat, hood, boots, helmet, and gloves) is approximately \$7,450. One (1) set of wildland firefighting gear (pants, jacket, boots, helmet, gloves, filtered respirators, and fire shelters) cost approximately \$1,800. One (1) set of EMS Jacket cost approximately \$900. Therefore, in order to amortize the cost of PPE replacement in a planned fashion over a 5-7 year period, the District should budget \$40,000 to \$50,000 annually toward PPE, in addition to maintenance and repairs. This would, in effect, allow the District to maintain its serviceable complement of PPEs (structural, wildland and medical) in manageable increments.

**Recommendation:** As turnouts are replaced the older sets shall become the members back up set of turnouts. This will allow for turnouts to be laundered more efficiently reducing the member's exposure to carcinogens and helping prolong the life and performance of the turnouts. If a set is not serviceable due to wear, age, contamination, or degradation that member will be placed back onto the list to receive an additional set after higher priority sets are ordered. Turnout gear falling out of usable life compliance must be replaced. Non-structural Volunteer PPE to support the logistical roll should also be funded. The goal of the turnout replacement program is to have members in similar sets of turnouts, in both condition and age. If the sets are similar in condition and age, the member shall wear the first set of turnouts until contamination occurs and then switch to the second set. They shall stay in this set of turnouts until they are contaminated. Alternating the wearing of the two sets of turnouts will spread the wear and tear, increasing the life span of both sets until the recommended replacement time limit, not to exceed 10 years.

- **FIRE HOSE AND NOZZLES:** The National Fire Protection Association's (NFPA) Standard-1962 calls for annual testing and allows for keeping hose as long as it passes the annual service test. However, a generally accepted practice is to remove hose from service after 10 years, as recommended by the NFPA in Standard-1962 (2008 Edition), Annex A.7.1., which states "While all users should establish their own retirement schedule, fire departments should give careful consideration to a 10-year maximum service life under normal operating conditions." Therefore, an annual budget should be maintained for replacing a prescribed amount of hose inventory, so it will not need replacement all at once while also providing for damaged hose repair and replacement. Another way to consider the cost of hose is to consider a complete hose complement for each engine. The cost to replace an engine's hose complement and as currently configured in the District is \$9,700. This allocation can be amortized over 10-year increments or longer based on annual testing. The District has done an acceptable job in the replacement of hose on its front line and reserve engines.

**Recommendation:** Hose testing must be performed through this extended period of replacement. The use of a third-party hose testing company is the most efficient way to conduct this critical task. Funding for hose inventories should also be provided. Engine replacement hose should be purchased and include hose for at least one reserve engine.



# Capital Outlay Reserve Fund

- **RESCUE TOOLS:** Hydraulic rescue tools are mission critical equipment for delivering service. These units should be replaced every 10 years depending on advances in technology and the cost of maintenance and repairs to each unit. The District has made good progress in past years in this area.

**Recommendation:** An additional set of heavy rescue tools should be considered when financially feasible or with grant funding if possible.

- **EMS EQUIPMENT:** The defibrillators and CPR Lucas devices have been a huge technological improvement to the District's response over a decade and is responsible for many lives saved within the Marion County Fire District. With the recent purchase of 20 LifePack 35 units for all front line apparatus we need to anticipate the replacement of those units after ten years of use and before becoming obsolete. Power gurneys make patient transport considerably easier on patients and are also an injury prevention device by mechanically lifting patients. The District will need to plan to replace these high use units at intervals which keep repair costs and out of service time at minimum.

**Recommendation:** Initiate a replacement of current LifePack 35 or comparable defibrillator in FY2035-36. Power Gurneys replacement in ten years based on maintenance cost at that period.



# Capital Outlay Reserve Fund

## PROJECT TABLE – EQUIPMENT

PROJECT			TIMELINE					
Equipment	Current	Model	2025/26	2026/27	2027/28	2028/29	2029/30	> 5yr
QM			\$75,000	\$82,500	\$90,750	\$99,825	\$109,808	\$549,038
Hose & Ladder			\$10,000	\$11,000	\$12,100	\$13,310	\$14,641	\$73,205
Portable Radios (118 Radios)			\$1,300,000					
EF Johnson								
Motorola								
Bendix								
Generators								
Station 1	2011				\$60,500			
Station 2	2011	30RZ81		\$55,000				
Station 3	2011	30RZ81						
Station 4	2011	30RZ81					\$73,205	
Station 5	2011	30RZ81						\$80,526
Station 6	2011	30RZ81	\$50,000					
Station 7	2011	30RZ81				\$66,550		
Portable	2023			\$100,000				
Air systems								
Breathing Air Compressor	2021							\$
Air Storage System	2021							\$
(70) MSA G1 Airpacks	2023							\$612,000
(6) G1 RIT Packs	2023							\$33,000
EMS								
Defibrillators	2024							\$
(20) EMS Lifepack 35	2024							\$864,000
Aeroclave Decon unit	2022							
(3) Compressions unit	2020							\$33,000
Power Gurneys								
Cot								\$36,000
Loader system								\$33,000
Extrication Tools								\$210,000
Spreader	2022							
Cutter	2022							
Rams	2022							
(3) Thermal Imaging Camera	2014							
Tractor	John Deer 1999	M00970B161233						
Lawn Mower(s)	2022							\$6,500
Forklift	2023							
(5) Turnout Extractor/Washer	2018 & 2022							\$38,000
Exhaust Extractor								
Station 1	2008		\$60,000					
Station 2	2008			\$66,000				
Station 3	2008				\$72,600			
Station 4	2008					\$79,860		
Station 5	2008						\$87,846	
Station 6	2008							\$96,631
Station 7	2008							\$96,631
Station 8	2008							\$96,631
Trailer (landscape)	2023	EUCLP716TA2						
Genie Scissor lift								
TSI Fit tester (2)	2013		\$22,000					
Electric digital reader board	2013							
Annual Expense			\$1,517,000	\$314,500	\$235,950	\$259,545	\$285,500	\$2,858,160



# Capital Outlay Reserve Fund

PROJECT		TIMELINE						
	Current	Type	2025/26	2026/27	2027/28	2028/29	2029/30	> 5yr
E315	2008 Pierce PUC	Engine/Quint				\$1,800,000		
E715	2008 Pierce PUC	Engine		\$850,000				
E725	2008 Pierce PUC	Engine		\$850,000				
E305	2010 PUC	Reg Engine		\$850,000				\$1,244,485
E317	2010 PUC	Engine						
E717	2010 PUC	Engine						
L31	2023 Rosenbauer	Quint					\$	
BR718	2011 Ford	Type 6		Low Cost Replace				
BR318	2001 Ford	Damaged/Totaled	Low Cost Replace					
BR338	1999 Ford	Type 6 Not Replacing					\$	
E335	2013 KME	Type 1-3 Engine					\$	
HB31	2023 Rosenbauer	Type 3 Engine						
HB34	2013 KME	Type 3 Engine	Sell					
HB71	2013 KME	Type 3 Engine	Sell					
T719	2023 FL Remount						\$	
T339	2021 FL Remount						\$	
T329	2023 FL Remount						\$	
T319	2002 FL						\$	
SU734	1999 Spartan	Not Replacing						
M30	2024 Ford	FL Remount					\$658,845	
M31	2024 Ram	FL Remount						\$797,202
M33	2014 Intrntl	FL Remount			\$544,500			
M32	2024 Ram	FL Remount					\$658,845	
M34	2024 Ford	FL Remount						
M303 (M31)	2014 Intrntl	FL Remount			\$544,500			
M313 (M71)	2012 Ford	2012 Ford Refurb	\$200,000					
M323 (M72)	2012 Ford	2012 Ford Refurb	\$200,000					
BC34	2009 P/U							
BC32	2019 P/U		\$100,000				\$146,410	
C30	2024 P/U				\$121,000			
DC31	2014 Chev SUV			\$110,000				
C31	2024 P/U				\$121,000			
U34	Dump Truck	Not Replacing						
U31	2006 P/U		\$100,000					
TO31	2011 Tahoe		\$100,000					
FM31	2009 P/U						\$146,410	
SQ31	2009 Tahoe						\$146,410	
SQ30	2014 Tahoe	Not Replacing						
S344	2011 Tahoe			\$110,000				
S34	1995 Ford						\$	
Admin 1	2024 Chev SUV						\$	
Admin 2	2024 Chev SUV						\$	
Annual Expense			\$700,000	\$2,770,000	\$1,331,000	\$1,800,000	\$1,756,920	\$2,041,687

## CAPITAL ACQUISITIONS – FACILITIES

Capital improvements and investments in facilities can represent some of the largest expenditures of a Capital Improvement Plan, especially if new fire facilities are contemplated. The facilities section requires a very dynamic approach if new facilities are considered. Detailed response time analysis, call saturation data, ISO cost/benefits, flood plain impacts,



# Capital Outlay Reserve Fund

current and proposed development and associated zoning, street and highway access, are just some of the considerations which make predicting new facilities needs a challenge.

## FACILITIES OVERVIEW

### Station 1



The Station 1 complex consists of three primary structures—an administration facility, storage buildings, and the fire station with crew quarters and apparatus bays. The administration building and station are in very good condition, built in 1989 and 2014, respectively. The storage building is older but in fair condition.

An engine, quint, two medic units, a brush unit, and a water tender are housed in the facility.

SURVEY COMPONENT	OBSERVATIONS		
STRUCTURE	Admin	Storage	Fire Station
Physical address	300 Cordon Rd NE, Salem 97317		
Construction type	Joisted Masonry	Joisted Masonry	Noncombustible
Date of construction	1989	1970	2014
Seismic protection/energy audits	None	None	When designed
Auxiliary power	Admin Bldg. & Fire Station have diesel fueled generators		
Condition	Very Good	Fair	Excellent
Special considerations (ADA, mixed gender appropriate, storage, etc.)	ADA and mixed gender configured	Not ADA nor mixed gender configured	ADA and mixed gender configured
Square footage	8,944	10,547	11,300
FACILITIES AVAILABLE			
Exercise/workout	No	No	Yes
Kitchen/dormitory	Limited kitchenette	Full kitchen, dorm converted to storage	Full kitchen and dorm rooms
Lockers/showers	No	No—storage	Lockers and showers gender specific
Training/meetings	Meeting rooms and training room	No—storage	No





# Capital Outlay Reserve Fund

Washer/dryer	No	Turnout washer	General use washer/dryer and turnout washers
Sprinkler system	No	No	Yes
Smoke detection	Yes	Yes	Yes
Security	All doors require code	All doors require code	All doors require code
Apparatus exhaust system	N/A	N/A	Yes
Units/staffing levels assigned	E 315 – three career personnel M 31 – two career personnel M 34 – two career personnel L 31 – swing personnel from E 315		

## Station 2



The district's Station 2 is staffed with an engine and medic unit.

The building has two levels. The first floor is for apparatus bay, kitchen and offices. The second floor is for personnel quarters. Five apparatus bays house an engine, a medic unit, reserve and support apparatus.

Station 2 was constructed in 2004 and is in fair to good condition.


SURVEY COMPONENT	OBSERVATIONS
<b>STRUCTURE</b>	
Physical address	3820 Cordon Rd NE, Salem 97305
Construction type	Noncombustible
Date	2004
Seismic protection/energy audits	Built to code, no energy audit.
Auxiliary power	Propane fueled backup generator.
Condition	Good/Fair
Special considerations (ADA, mixed gender appropriate, storage, etc.)	Elevator to access upstairs to downstairs as needed for ADA, separate dorm rooms.
Square footage	8,580



# Capital Outlay Reserve Fund

FACILITIES AVAILABLE	
Exercise/workout	Yes
Kitchen/dormitory	Yes, both upstairs and downstairs have full kitchens. Upstairs has four dorm rooms for career staff and downstairs has one dorm room for volunteers.
Lockers/showers	Yes, both upstairs and downstairs.
Training/meetings	No
Washer/dryer	Yes, upstairs; no turnout washer.
Sprinkler system	No
Smoke detection	Yes
Security	All doors require punch code
Apparatus exhaust system	Yes. Magna Grip vehicle exhaust extraction system.
Units/staffing levels assigned	E 305 – three career personnel M 32 – two career personnel E 327 – unstaffed T329 - volunteer

## Station 3

	<p>This station has resident responders assigned to it year-round, augmented by volunteers responding from home. It is a three-bay station, housing one engine and a water tender.</p> <p>Built in 2002, this station design was the model for several other station construction projects in the district. The facility was found to be in fair condition, absent from any major maintenance issues.</p>
<b>STRUCTURE</b>	
Physical address	8885 Sunnyview Rd NE, Salem 97305
Construction type	Noncombustible
Date	2002
Seismic protection/energy audits	Built to code, no energy audit.
Auxiliary power	Propane fueled generator
Condition	Fair



# Capital Outlay Reserve Fund

Special considerations (ADA, mixed gender appropriate, storage, etc.)	Separate dorm rooms with single user showers; lockable.
Square footage	4,800
FACILITIES AVAILABLE	
Exercise/workout	Equipment in truck bay.
Kitchen/dormitory	Yes, three dorm rooms for resident volunteers.
Lockers/showers	Showers as part of the restrooms.
Training/meetings	No
Washer/dryer	Typical use of washer and dryer; no turnout washer.
Sprinkler system	No
Smoke detection	Yes
Security	All doors are continuously locked requiring punch code.
Apparatus exhaust system	Yes. Magna Grip vehicle exhaust extraction system.
Units/staffing levels assigned	E 335 – staffed by volunteers (resident and home) T 339 – staffed by volunteers (resident and home) BR 338 – staffed by volunteers (resident and home)

## Station 4



The fire station was constructed in a mirror image of the design used for Station 3, with added living space to the side of the building. Constructed in 2002, the structure is in fair condition.

This station is staffed by resident volunteers only during the school year. An engine and a brush unit are housed in the facility.

### SURVEY COMPONENT

### OBSERVATIONS

#### STRUCTURE

Physical address	2100 84 <sup>th</sup> Ave SE, Salem 97317
Construction type	Noncombustible
Date	2002
Seismic protection/energy audits	Built to code, no energy audit.
Auxiliary power	Propane fueled generator.



# Capital Outlay Reserve Fund

Condition	Fair
Special considerations (ADA, mixed gender appropriate, storage, etc.)	Ample storage in mezzanine.
Square footage	4,880
<b>FACILITIES AVAILABLE</b>	
Exercise/workout	Equipment in truck bay.
Kitchen/dormitory	Yes; dorm rooms for resident volunteers.
Lockers/showers	Showers as part of the restrooms.
Training/meetings	None
Washer/dryer	General use washer and dryer; no turnout washer.
Sprinkler system	No
Smoke detection	Yes
Security	All doors are continuously locked requiring punch code.
Apparatus exhaust system	Yes. Magna Grip vehicle exhaust extraction system.
Units/staffing levels assigned	T 319 – staffed by volunteers

## Station 5



Station 5 is located on the Chemeketa Community College (CCC) Campus. Fire science students staff station jointly with resident volunteers. The facility houses a mix of MCFD No.1 and CCC apparatus. The CCC Training Center and drill tower/yard are located here and available to the district.

An engine, brush vehicle, and water tender are housed in three apparatus bays.

SURVEY COMPONENT	OBSERVATIONS
<b>STRUCTURE</b>	
Physical address	4960 Brooklake Rd NE, Brooks 97305
Construction type	Noncombustible
Date	2009
Seismic protection/energy audits	Built to code, no energy audit.



# Capital Outlay Reserve Fund

Auxiliary power	Propane fueled generator.
Condition	Good
Special considerations (ADA, mixed gender appropriate, storage, etc.)	Living quarters separated from truck bay by a breezeway; offices further separated from dorm/day room by wall.
Square footage	5,772
<b>FACILITIES AVAILABLE</b>	
Exercise/workout	Access to one on Chemeketa campus behind the station.
Kitchen/dormitory	Yes, dorm rooms for RVs.
Lockers/showers	Showers as part of the restrooms.
Training/meetings	No
Washer/dryer	General use washer and dryer; turnout washer.
Sprinkler system	Yes
Smoke detection	Yes
Security	All doors are continuously locked requiring punch code.
Apparatus exhaust system	Yes. Magna Grip vehicle exhaust extraction system.
Units/staffing levels assigned	E 715 – staffed by volunteers BR 718 – staffed by volunteers T 719 – staffed by volunteers

## Station 6



Station 6 houses one career staffed medic unit and resident volunteers, all of whom are augmented by home responders. The building is the same design as Station 3 and two additions were created to accommodate additional personnel.

Built in 2004, the structure is in fair condition.

SURVEY COMPONENT	OBSERVATIONS
<b>STRUCTURE</b>	
Physical address	8005 Wheatland Rd NE, Keizer 97306





# Capital Outlay Reserve Fund

<b>Construction type</b>	Noncombustible
<b>Date</b>	2004
<b>Seismic protection/energy audits</b>	Built to code, no energy audit.
<b>Auxiliary power</b>	Propane fueled generator.
<b>Condition</b>	Fair
<b>Special considerations (ADA, mixed gender appropriate, storage, etc.)</b>	Separate dorm rooms with single user showers; lockable.
<b>Square footage</b>	7,484
<b>FACILITIES AVAILABLE</b>	
<b>Exercise/workout</b>	Equipment in truck bay.
<b>Kitchen/dormitory</b>	Yes, dorm rooms for both RVs and career staff.
<b>Lockers/showers</b>	Showers as part of the restrooms.
<b>Training/meetings</b>	No
<b>Washer/dryer</b>	Typically use washer and dryer; no turnout washer.
<b>Sprinkler system</b>	Partially, in living space.
<b>Smoke detection</b>	Yes
<b>Security</b>	All doors are continuously locked requiring punch code.
<b>Apparatus exhaust system</b>	Yes. Magna Grip vehicle exhaust extraction system.
<b>Units/staffing levels assigned</b>	E 725 – staffed by swing personnel M 33 – staffed by three career personnel



# Capital Outlay Reserve Fund

## Station 7



Station 7 is of the same design as Station 3 and others. It consists of three apparatus bays, housing and engine and a squad unit.

This station has had difficulty maintaining home responders and does not have enough call volume to justify resident volunteer assignments. It is currently vacant while the district recruits new home responders.

SURVEY COMPONENT	OBSERVATIONS
<b>STRUCTURE</b>	
Physical address	7214 Labish Center Rd NE, Salem 97305
Construction type	Noncombustible
Date	2002
Seismic protection/energy audits	Built to code, no energy audit.
Auxiliary power	Propane fueled generator.
Condition	Fair
Special considerations (ADA, mixed gender appropriate, storage, etc.)	Separate dorm rooms with single user showers; lockable.
Square footage	4,800
<b>FACILITIES AVAILABLE</b>	
Exercise/workout	Equipment in truck bay.
Kitchen/dormitory	Yes, dorm rooms for RVs.
Lockers/showers	Showers as part of the restrooms.
Training/meetings	No
Washer/dryer	General use washer and dryer; no turnout washer.
<b>FACILITIES AVAILABLE</b>	
Sprinkler system	No
Smoke detection	Yes
Security	All doors are continuously locked requiring punch code.
Apparatus exhaust system	Yes. Magna Grip vehicle exhaust extraction system.
Units/staffing levels assigned	SU 734 – staffed by volunteers SQ 734– staffed by volunteers



# Capital Outlay Reserve Fund

## Station 8



This station is owned by CCC and staffed by a MCFD No.1 career officer and engineer, augmented by Chemeketa Fire Program students. This station also houses a Salem engine crew with a career staff of three. The Salem portion was just recently reopened.

The station is aging and in poor condition generally. Space is maximized and the facility is crowded.

SURVEY COMPONENT	OBSERVATIONS
<b>STRUCTURE</b>	
Physical address	4000 Lancaster Dr. NE, Building 14, Salem 97305 (Part of the Chemeketa Community College Salem Campus)
Construction type	Noncombustible
Date	1970s
Seismic protection/energy audits	Built to code, no energy audits.
Auxiliary power	Propane fueled generator.
Condition	Poor (poor flow, crowded)
Special considerations (ADA, mixed gender appropriate, storage, etc.)	Separate dorm rooms with single user showers; lockable—internal walls added to separate crew space.
Square footage	1,600
<b>FACILITIES AVAILABLE</b>	
Exercise/workout	Access to miscellaneous exercise equipment.
Kitchen/dormitory	Limited; dorm room split to segregate crews.
Lockers/showers	Showers as part of the restroom.
Training/meetings	No
Washer/dryer	Typical use of washer and dryer; no turnout washer.
<b>FACILITIES AVAILABLE</b>	
Sprinkler system	Yes
Smoke detection	Yes
Security	All doors are continuously locked requiring punch code.
Apparatus exhaust system	Yes. Magna Grip vehicle exhaust extraction system.



# Capital Outlay Reserve Fund

Units/staffing levels assigned	BC 32 – One command staff personnel M30 – two career personnel
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- **Facilities:** Identified needs include a station six relocation, to better serve the fire district, and remodeling existing structures to meet health and safety standards.

**Recommendation:** Due to the age of the buildings that make up the District's apparatus bays and the modifications to house the existing fire apparatuses and personnel, the District will need to consider updating existing fire stations. This will allow the district to expand as well as be able to meet the space requirements for new apparatuses like a quint or a type III engine to improve the service levels for which the district is reliant on surrounding departments to fulfill the need. An improved facility would also meet the current health and safety requirements as identified by the National Fire Protection Association (NFPA). The estimated cost to replace & build a new fire station is \$7,500,000.

## PROJECT TABLE – FACILITIES

PROJECT			TIMELINE					
	Yr Blt (SqFt)	Insured Value	2025/26	2026/27	2027/28	2028/29	2029/30	5-10 yr
Administration	1968/1989(8,944)	\$2,135,751		\$69,300				
Station #1	2014 (11,300)	\$2,942,969	\$35,000					
Pump house	2000 (125)	\$131,313						
Storage #1	1970 (1,254)	\$82,157						
Storage #3	1970 (1,920)	\$142,545						
Storage #4	2000 (3,624)	\$133,398						
Station #2	2004/2023 (8,580)	\$2,017,870						\$70,000
Pump house	2001 (120)	\$120,313						
Storage	2007 (2,160)	\$171,379						\$300,000
Station #3	2002(4,800)	\$931,000						\$111,608
Station #4	2002 (4,880)	\$934,000						\$111,608
Station #5	2009 (5,772)	\$1,372,000			\$83,853			
Station #6	2004 (7,484)	\$1,583,000						\$15,000,000
Station #7	2002 (4,800)	\$930,000						\$111,608
Storage	1968 (2,200)	\$213,529						
Station #8	2000 (1,600)	\$386,875						
Logistics Bld.		TBD-Funding						\$3,000,000
Annual Expense			\$35,000	\$69,300	\$83,853	\$0	\$0	\$18,704,825



# Capital Outlay Reserve Fund

## FUNDING SUMMARY

Marion County Fire District collects taxes and brings in other revenue, then utilizing those funds to operate the District. Funds are dispersed for general operations and for items located within the CIP. These funds are readily available, and the advantage of pay-as-you-go funding is that there is no interest paid since the purchases are made with existing funding.

General pay-as-you-go funding sources include:

- Annual Property Taxes
- Service, Impact & Permit Fees
- General Fund Outstanding Balance
- Grants (National, State, or Local)
- Capital Outlay Reserve Fund

When using the existing operating balance, the district must maintain adequate funding to ensure normal operations are not compromised by the purchasing of capital goods. The District may transfer funds available from an existing positive balance to a capital reserve. This reserve fund will then be used as directed by the CIP.

At intervals when the costs for capital improvement impact general operations funds the District may need to seek other debt funding including:

- Revenue Bonds – allows funding based on revenue specified by the municipality
- Authority Financing – state financing authority will issue funding based on reoccurring revenue anticipated to the jurisdiction.
- Tax Anticipation Notes – borrowing based on projected tax revenues
- Lease Purchase Financing

Challenges: A disadvantage is that with larger projects or substantial purchases there are usually not enough funds to make a one-time purchase. In these situations, the District will focus on a form of financing. In areas where property values fluctuate, property tax revenues may not always meet the demand for large capital projects. MCFD No.1 must balance the need for adequate funding while ensuring that tax rates remain within the affordability range for property taxpayers. The current property tax levy for Marion County Fire District is .99/1000 which is used to manage day to day operations and personnel services due to FEMA grant funding that expired this fiscal year. Currently no additional levy options are available to the District.

Impact fees are only applicable in growing areas, and there may be limits on how much a district can charge. Moreover, new developments may delay paying the fees or challenge the assessments, which could hinder the timeliness of funding.

Building up a sufficient capital outlay reserve fund takes time and discipline. Additionally, reserve funds may not be large enough to fund major projects, making them more suitable for smaller capital improvements or as part of a broader funding strategy. Current financial policy requires transfer to Fund 80, Capital Improvement funds based on money received from GEMT CCO programs along with apparatus reimbursements from conflagration. However, those funds are not always guaranteed and aren't enough to really cover the extensive repairs and replacement costs of the district. We will continue to transfer money into the capital reserve fund as budget constraints allow.

While grants do not require repayment, they are highly competitive and may come with strict eligibility requirements. Additionally, grant funds may only cover a portion of a capital improvement project, leaving the department to seek additional funding sources. Marion County Fire District continues to apply for AFG grants. In 2025 MCFD No.1 has a FP&S grant for fire personnel ending its period of performance. It is unknown if additional Federal grants will be an option.





# Capital Outlay Reserve Fund

Issuing bonds requires careful financial planning, as it involves taking on debt that needs to be repaid over time, potentially with interest. MCFD No.1 needs to ensure that revenue sources can sustain the bond repayments. Currently the District has no outstanding obligations bonds but might need to pursue looking into this option for future capital projects.

## Capital Cost from Prior Tables

TIMELINE					
2025/26	2026/27	2027/28	2028/29	2029/30	> 5yr
\$2,252,000	\$3,153,800	\$1,650,803	\$2,059,545	\$2,042,420	\$23,604,672

Based on recommendations cited, the District estimates that over the next ten years the District needs to consider \$34,763,240 in Capital Investments. This total amount is from the three areas of capital investment identified in this document. These areas include \$10,399,607 (29.92%) for Apparatus, \$5,470,654 (15.74%) for Major Equipment and \$18,892,978 (54.35%) for Facilities.

## FUNDING STRATEGIES

This financial strategy provides analysis and recommendations for funding the needs and projects identified in the Capital Improvement Plan. This is designed to be a living document and not the final answer. Utilized along with thoughtful analysis and forecasting by staff, it allows management and Board of Directors to effectively plan and approve sustainable maintenance of effort through a proactive budgeting strategy.

This financial strategy also provides a description of several Capital Improvement Fund funding possibilities by presenting alternatives with a recommendation, an implementation schedule, and an estimated cost to implement the recommendation. There will be funding gaps that are larger than initial planning and how those are closed will need thoughtful consideration.

Funding gaps could be closed with coordination of purchases with other agencies as a cooperative purchase reducing the cost of common capital needs. And Initial funding gaps could be resolved, or at least partially resolved, with the use of debt restructuring.

## 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 2024 was \$8,518,127,858. Marion County Fire District No. 1’s current legal debt limit is approximately \$106,478,598.

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 has supported long-term debt issuance as a viable tool in achieving some of the District’s strategic goals regarding capital expansion, but only when prudent and benefits that objective 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.

Formerly issued 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 \$3,238,227 outstanding as of June 30, 2024.



# Capital Outlay Reserve Fund

## **CASH MANAGEMENT & 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 must pledge collateral against any public funds' deposits over 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.





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# Financial Policies

Originally Adopted: 7/16/2020

Recent Revision Adopted: July 2024

## 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 Property Tax Revenue 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 2026 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 at 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 organized by division, with legal appropriation control established and adopted at the division level. This structure provides flexibility in managing individual line items within each division, provided that total expenditures do not exceed the division's approved appropriation.

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 with 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 eight 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 revenues and expenditures related to the District's outstanding debt obligations. Currently, there are three active debt service agreements: the 2022 Financing Agreement for Capital Outlay Projects, a contract with PNC for the lease purchase of three Pierce Pumper Engines, and a lease agreement with Stryker for Lifepak 35 Cardiac Monitors.

The Capital (Bond) Projects Fund was established to account for the proceeds from the 2009 and 2012 bond sales, which were approved by voters in 2008. These funds were designated to address significant capital needs within the District. The fund was fully expended by the end of FY 2025.

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. On a cash basis, expenditures are recorded when the invoices are paid rather than when the goods or services are received. Revenues are recorded in the accounting period in which they are received and available.

## **Revenue**

Property taxes account for 43.2% 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 3.5% for FY 2026. 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.



# Financial Policies

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 \$0.99 per \$1,000 of assessed value. The projected assessed valuation of the District for FY 2026 is \$4,335,000,00.

## 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 Property Tax Revenue. 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.

In FY 2025, the District experienced a major vehicle accident during a conflagration deployment, resulting in the total loss of one of its primary brush rigs. To ensure operational readiness, the District was required to purchase a replacement vehicle that had not been included in the original budget. As a result, funds were accessed from the contingency account through a formal resolution process. This marked the first time in District history that contingency funds were utilized, and the process was executed in full compliance with Oregon Budget Law.

The General Fund budget has operating contingency at 5% of Property Tax Revenue, at \$750,000. Oregon Local Budget Law has no statutory limit to 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 the general operating contingency, the District is committed to allocating funds to address its liability for compensated absences, particularly vacation payouts upon employee retirement or separation from service. When advance notice of a planned retirement is provided, the District budgets for the corresponding compensated leave payout within the division where the employee is assigned. As a baseline, the District budgets for two upper-management retirements per year. For FY 2026, the budget includes provisions for the anticipated retirement of the Fire Chief.

## 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 to ensure fiscal sustainability in meeting operating requirements before the receipt of property taxes from the County Treasurer. For FY 2026, the General Fund's UEFB is budgeted at \$5,435,750. 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 in the second week of November. The County Treasurer starts collecting the 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 2025 was \$8,518,127,858. Marion County Fire District No. 1's current legal debt limit is approximately \$106,476,598.

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 regard to capital expansion, but only in that it is used prudently and benefits that objective 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, A \$2,899,633 Financing agreement with PNC for purchase of 3 Pierce Type III Engines and a \$1,100,020 Financing agreement with Stryker for LifePak 35 Cardiac Monitors outstanding. Currently the District has a total of \$6,162,070 outstanding as of June 30, 2025.

## 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.



# Financial Policies

## 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 2026 budget identifies \$612,750 in total capital expenditures. The large majority of these expenditures are from EMS Equipment Upgrades and large capital needs in Fund 80.

## Long-Range Financial Planning

The District prepares a 10-year financial forecast model to guide policy, operational, and financial decision-making. A targeted focus is placed on a 5-year financial model to align with potential Local Option Levy (LOL) cycles. These forecasts, in conjunction with the District's Strategic Plan, aim to ensure short-term and long-term financial stability, operational survivability, and organizational sustainability. As part of the annual budget process, the financial forecast is updated to reflect current conditions and necessary adjustments.

The District continues to employ conservative revenue projections and realistic expenditure assumptions. Long-range financial planning, initiated several years ago, highlighted the concerning rate of drawdown on the Ending Fund Balance. With only modest growth and development occurring within the District boundaries, new revenues have not kept pace with the resources required to sustain service levels. This imbalance is projected to manifest within the next five to six years, emphasizing the need for strategic financial planning and the identification of sustainable funding sources.

In the long-term, the District continues to carry unfunded liabilities including accrued vacation and sick leave, capital replacement needs, and retirement benefits. Retirement costs are determined by the PERS Board, and the District remains impacted by a significant Unfunded Actuarial Liability (UAL) that will affect the budget for years to come. To ensure sustainability beyond FY 2029, the District must proceed with caution and align future expenditures with revenue growth. Identifying and securing a dedicated funding mechanism for capital replacement is also essential to minimizing impacts on the general operating budget and preserving current service delivery models.

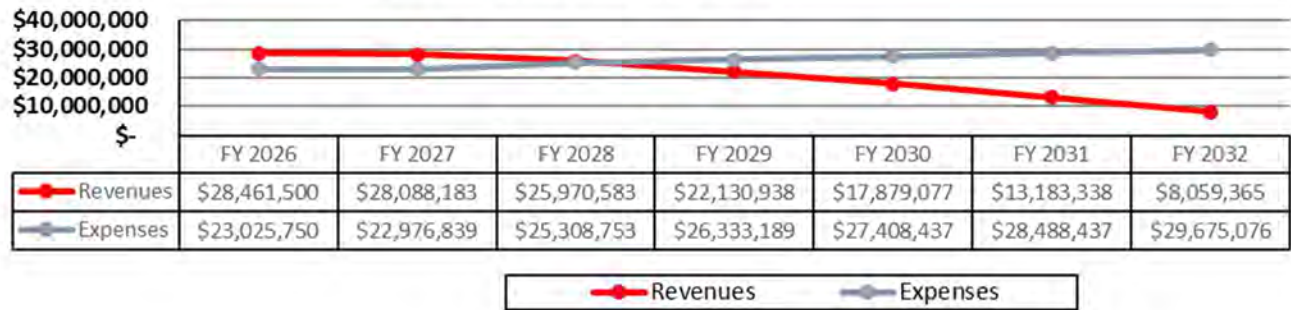
### Next Steps:

- Monitor and update the financial forecast annually.
- Align expenditures with actual revenue growth.
- Identify and secure a long-term funding mechanism for capital replacement needs.
- Continue strategic planning to ensure sustainability and service delivery beyond FY 2029.



# Financial Policies

## 7-Year Financial Forecast



Key Long-Range Financial Planning Assumptions										
Year	FY26 1	FY27 2	FY28 3	FY29 4	FY30 5	FY31 6	FY32 7	FY33 8	FY34 9	FY35 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	10%	10%	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 the total beginning fund balance, revenues, and other financing sources are equal to the total of expenditures, other financing uses, contingency, and ending fund balance

**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.

**Bonds**

Investment securities where an investor lends money to a company or a government for a set period of time, in exchange for regular interest payments

**Budget**

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



# Glossary

## **Budget Message**

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

## **Capital Asset**

Significant pieces of property with a useful life longer than a year that is not intended for sale in the regular course of business.

## **Capital Outlay**

Expenditures for the acquisition of capital assets.

## **Community Wildfire Protection Plan (CWPP)**

A collaborative strategy developed by local citizens, state and federal agencies to address wildfire risks, particularly in areas where homes are built near fire-prone lands.

## **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.

## **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.

## **Fiduciary Fund**

Used in governmental accounting to account for assets held in trust for others.



# Glossary

**Fiscal Year (FY)**

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

**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 out specific activities.

**Fund Balance**

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

**Governmental Accounting Standards Board (GASB)**

A private non-governmental organization that creates accounting reporting standards for state and local governments.

**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.

**Goal**

An aim or objective that you work toward with effort and determination.

**Government Finance Officers Association (GFOA)**

A professional association of local finance officers in the United States and Canada.

**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.



# Glossary

**Local Government Investment Pool (LGIP)**

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

**Objective**

The district's actions which are intended to attain and accomplish goals.

**Oregon Public Service Retirement Program (OPSRP)**

The lifetime pension program available to public service workers in the state of Oregon.

**Performance Measures**

Used by Governments to collect information about operational activities, achievement of goals, community conditions to better understand a situation and make informed decisions.

**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.

**Proprietary Fund**

Used to account for a government's business type activities.

**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.





# Glossary

**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 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.

**Tax Base**

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

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The total amount to be raised by general property taxes.

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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.



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# General Fund LB Detail

## Fire Operations

2023 Actual	2024 Actual	2025 Amended	Account 10-10	Description Fire Operations Division	2026 FTE	2026 Proposed	2026 Approved	2026 Adopted
3,695,142	4,054,741	4,555,000	5200-00	Salaries & Wages	42.00	4,633,000		
125,706	65,234	115,000	5235-00	Wages-Incentives	0.00	121,750		
850,679	885,643	1,100,000	5240-00	Wages- Out of Shift Overtime	0.00	750,000		
212,498	71,947	149,500	5250-00	Wages- Leave Sellback	0.00	18,500		
361,504	371,002	444,000	5260-00	FICA & Medicare	0.00	354,500		
1,524,331	1,755,954	1,993,000	5265-00	Retirement OPERS, 401A & 457	0.00	2,085,500		
949,627	1,012,865	1,150,600	5270-00	Health, Dental & VEBA	0.00	1,461,750		
30,554	33,467	37,500	5275-00	Life/AD&D/LTD	0.00	35,750		
130,713	182,166	179,000	5280-00	Workers Compensation	0.00	184,500		
4,006	23,233	55,500	5285-00	Workers Benefit Fund & UI	0.00	57,000		
97	983	2,750	5300-00	Operational Supplies	0.00	2,500		
3,318	2,743	3,500	5305-00	Absorbent Supplies	0.00	3,750		
5,143	0	3,000	5310-00	Passports & Accountability	0.00	2,250		
6,253	3,576	2,000	5315-00	Air Monitor Maintenance	0.00	4,750		
9,983	0	1,500	5320-00	Thermal Imaging Maintenance	0.00	13,250		
1,190	0	1,500	5325-00	Ladder Testing & Maintenance	0.00	1,500		
29,992	10,166	4,000	5330-00	MDT & Tablet Operations	0.00	4,000		
1,215	5,822	31,250	5335-00	Small Tools & Equipment	0.00	6,000		
59	0	500	5337-00	Fire Extinguisher Repair/Maint	0.00	500		
0	3,204	4,250	5340-00	Breathing Air System Maint	0.00	4,250		
6,883	658	2,750	5345-00	Power Tool Maintenance	0.00	6,000		
1,896	6,351	2,000	5350-00	Nozzles & Appliances Maint	0.00	7,000		
9,852	3,763	5,250	5355-00	Holmatro Tool Maintenance	0.00	6,000		
6,481	9,696	17,750	5360-00	SCBA Repair & Maintenance	0.00	17,250		
0	0	1,250	5363-00	FIT Testing	0.00	10,000		
3,196	4,016	12,750	5365-00	Pump Testing	0.00	14,250		
804	16,863	22,000	5370-00	Maps & Preplans	0.00	3,250		
4,917	6,676	6,000	5375-00	Firefighting Foam	0.00	9,000		
24,028	1,975	20,750	5380-00	Wildland FF Equipment	0.00	16,250		
281	102	1,500	5385-00	Batteries	0.00	1,500		
0	0	250	5390-00	Flashlights	0.00	0		
10,818	4,417	22,500	5395-00	Fitness Equipment	0.00	17,000		
8,336	12,151	12,500	5400-00	Hose Testing & Maintenance	0.00	10,000		
3,629	1,880	2,500	5440-00	Incident Rehab Supplies	0.00	2,500		
19,500	32,615	0	5725-00	Career Physicals	0.00	0		
7,544	7,592	10,000	5775-00	Cell Phones	0.00	11,000		
5,800	2,963	3,250	5835-00	Contracts - Medical Director	0.00	3,500		
12,215	34,310	0	5405-00	EPCR - ESO Solutions	0.00	0		
25,409	29,635	53,500	5410-00	NIFRS - Emergency Reporting	0.00	57,500		
0	1,617	0	5415-00	Active 911 Alerting System	0.00	0		
82,622	39,887	42,750	5420-00	Dispatch Fees - WVCC	0.00	45,250		
635	61	0	5425-00	Admin Expense	0.00	0		
5,208	2,751	3,750	5445-00	EMS Expenses	0.00	4,000		
2,079	778	1,500	5450-00	Oxygen	0.00	1,500		
811	740	1,000	5455-00	Trauma Supplies	0.00	1,000		
3,938	3,070	3,750	5460-00	Airway Supplies	0.00	4,000		
4,298	121	3,500	5465-00	Universal Precaution Supplies	0.00	3,750		



# General Fund LB Detail

## Fire Operations (Continued)

2,852	2,358	3,000	5470-00	Cardiac Supplies	0.00	3,500		
2,714	-678	11,000	5475-00	EMS Equipment Contracts	0.00	10,000		
116	0	250	5480-00	EMS Equipment Repair/Maint	0.00	250		
322	252	500	5485-00	Glucose Testing Supplies	0.00	500		
4,370	3,710	5,500	5490-00	Medications	0.00	6,000		
9,050	3,954	5,000	5495-00	IV Supplies & Solutions	0.00	5,500		
410	342	500	5500-00	Bio Hazard Disposal	0.00	500		
5,304	727	12,500	5505-00	EMS Certifications	0.00	0		
9,445	0	0	5756-00	EMS GEMT FFS	0.00	0		
338	31	0	5515-00	Pager Repair & Maintenance	0.00	2,000		
10,287	15,002	17,750	5520-00	Portable Repair & Maintenance	0.00	20,500		
2,910	4,904	5,000	5525-00	Base Station Repair/Maint	0.00	5,000		
53,007	65,096	72,000	5530-00	Radio Frequency Licensing	0.00	80,250		
455	0	0	5540-00	Dues & Subscriptions	0.00	0		
46,299	3,857	5,000	5545-00	PPE - Helmets	0.00	7,500		
420	0	1,000	5550-00	PPE - Faceshields	0.00	500		
573	286	500	5555-00	PPE - Suspenders	0.00	500		
1,663	1,650	3,500	5560-00	PPE - Hoods	0.00	2,500		
2,527	1,309	6,000	5565-00	PPE - Boots	0.00	7,000		
2,599	3,351	3,500	5570-00	PPE - Gloves	0.00	4,000		
630	1,000	1,000	5575-00	PPE - Flashlights	0.00	1,250		
94,296	66,916	85,750	5580-00	PPE - Pants & Coats	0.00	50,000		
0	0	2,000	5581-00	PPE - Body Armor	0.00	14,000		
0	0	4,500	5583-00	PPE - Rescue Gear	0.00	3,000		
5,400	0	0	5585-00	PPE - Cleaning	0.00	0		
8,883	4,860	7,500	5590-00	PPE - Repair/Maint	0.00	8,000		
7,763	19,556	2,500	5595-00	Wildland PPE	0.00	2,500		
29	0	0	5600-00	Sportswear	0.00	5,000		
3,220	150	2,250	5603-00	Winter Jackets	0.00	3,250		
1,122	3,322	4,500	5605-00	Uniforms - Hardware	0.00	3,750		
0	0	2,000	5610-00	Uniforms - Cleaning	0.00	1,000		
774	1,029	2,000	5615-00	Uniforms - Repair & Alteration	0.00	2,000		
3,772	3,953	7,500	5620-00	Uniforms - Boot Allowance	0.00	7,500		
15	3,626	7,500	5625-00	Uniforms - Class A	0.00	0		
7,514	7,550	20,500	5630-00	Uniforms - Class B	0.00	8,500		
14,139	12,198	24,500	5635-00	Uniforms - Class C	0.00	18,250		
0	0	0	5867-00	Conferences & Seminars	0.00	1,750		
0	0	4,000	5903-00	Station Repair & Maintenance	0.00	4,000		
<b>8,496,407</b>	<b>8,937,749</b>	<b>10,416,600</b>	<b>Fire Operations Totals:</b>		<b>42.00</b>	<b>10,286,250</b>	<b>0</b>	<b>0</b>



# General Fund LB Budget Detail

## EMS Operations

2023 Actual	2024 Actual	2025 Amended	Account 10-15	Description EMS Operations Division	2026 FTE	2026 Proposed	2026 Approved	2026 Adopted
743,567	898,704	1,391,250	5200-00	Salaries & Wages	22.00	1,795,000		
6,026	11,901	34,750	5235-00	Wages -Incentives	0.00	15,750		
45,385	55,329	100,000	5240-00	Wages - Out of Shift Overtime	0.00	250,000		
1,485	15,306	46,500	5250-00	Wages - Leave Sellback	0.00	10,000		
60,474	78,204	118,000	5260-00	FICA & Medicare	0.00	137,500		
155,412	242,975	416,000	5265-00	Retirement OPERS, 401A & 457	0.00	687,000		
190,390	226,519	515,750	5270-00	Health, Dental & VEBA	0.00	765,750		
5,779	8,218	13,250	5275-00	Life/AD&D/LTD	0.00	15,500		
19,136	35,946	46,000	5280-00	Workers Compensation	0.00	55,750		
533	4,607	19,500	5285-00	Workers Benefit Fund & UI	0.00	22,500		
0	13,571	14,000	5405-00	EPCR - ESO Solutions	0.00	16,250		
315,908	358,979	384,000	5420-00	Dispatch Fees - WVCC	0.00	406,500		
1,300	283	500	5425-00	Admin Expenses	0.00	10,000		
3,429	3,141	6,000	5330-00	MDT & Tablet Operations	0.00	6,000		
30,117	25,229	34,250	5445-00	EMS Expenses	0.00	44,500		
6,243	6,999	14,000	5450-00	Oxygen	0.00	14,000		
3,922	3,966	9,000	5455-00	Trauma Supplies	0.00	10,000		
15,566	27,635	32,750	5460-00	Airway Supplies	0.00	36,000		
17,297	1,168	31,500	5465-00	Universal Precaution Supplies	0.00	31,500		
11,409	21,230	26,750	5470-00	Cardiac Supplies	0.00	30,000		
10,854	678	18,500	5475-00	EMS Equipment Contracts	0.00	22,500		
2,188	0	1,000	5480-00	EMS Equipment Repair/Maint	0.00	1,000		
1,287	2,271	3,500	5485-00	Glucose Testing Supplies	0.00	3,500		
17,480	31,677	48,500	5490-00	Medications	0.00	50,000		
26,665	35,588	45,000	5495-00	IV Supplies & Solutions	0.00	50,000		
1,879	3,073	3,500	5500-00	Bio Hazard Disposal	0.00	4,000		
2,279	2,645	5,000	5505-00	EMS Certifications	0.00	5,500		
2,449	1,493	2,500	5510-00	Ambulance Licensing	0.00	3,000		
8,573	2,173	2,000	5545-00	PPE - Helmets	0.00	0		
0	0	6,500	5583-00	PPE - Rescue Gear	0.00	7,500		
0	8,734	0	5725-00	Career Physicals	0.00	0		
2,863	0	0	5735-00	Immunization Supplies	0.00	0		
130,073	156,660	150,000	5755-00	EMS Billing Charges	0.00	150,000		
141,717	0	290,000	5756-00	EMS GEMT FFS	0.00	145,000		
264,902	314,298	255,000	5757-00	EMS GEMT CCO	0.00	250,000		
5,006	11,123	24,000	5760-00	EMS Billing Refunds	0.00	35,000		
1,696	1,347	4,000	5775-00	Cell Phones	0.00	2,500		
23,200	26,663	29,000	5835-00	Contracts - Medical Director	0.00	30,500		
11,648	11,095	18,250	5530-00	Radio Frequency Licensing	0.00	19,250		
0	0	0	5540-00	Dues & Subscriptions	0.00	500		
0	9,084	0	5580-00	PPE - Pants & Coats	0.00	0		
0	0	0	5597-00	Medical PPE	0.00	0		
800	0	2,500	5603-00	Winter Jackets	0.00	2,500		
1,301	1,178	2,000	5605-00	Uniforms - Hardware	0.00	1,250		
109	295	1,250	5615-00	Uniforms - Repair & Alteration	0.00	2,000		
1,546	961	6,000	5620-00	Uniforms - Boot Allowance	0.00	6,000		
0	0	0	5625-00	Uniforms - Class A	0.00	5,000		
13,280	4,314	10,500	5630-00	Uniforms - Class B	0.00	7,500		
5,254	347	6,000	5635-00	Uniforms - Class C	0.00	9,750		
0	0	0	5867-00	Conferences & Seminars	0.00	25,000		
0	0	0	5869-00	EMS Training Supplies	0.00	19,500		
0	0	0	5879-00	EMS Training Expenses	0.00	10,000		
<b>2,310,426</b>	<b>2,665,609</b>	<b>4,188,250</b>		<b>EMS Operations Totals:</b>	<b>22.00</b>	<b>5,227,750</b>	<b>0</b>	<b>0</b>





# General Fund LB Budget Detail

## Volunteer

2023 Actual	2024 Actual	2025 Amended	Account 10-20	Description Volunteer Division	2026 FTE	2026 Proposed	2026 Approved	2026 Adopted
0	46,798	73,000	5200-00	Salaries & Wages	1.00	139,250		
0	0	0	5240-00	Wages- Out of Shift Overtime	0.00	2,500		
0	0	2,500	5250-00	Wages - Leave Sellback	0.00	5,000		
0	14,517	19,000	5265-00	Retirement OPERS, 401A & 457	0.00	27,250		
0	31,412	35,500	5270-00	Health, Dental & VEBA	0.00	34,750		
0	1,144	250	5280-00	Workers Compensation	0.00	24,750		
1,722	5,949	8,000	5260-00	FICA & Medicare	0.00	10,750		
2,008	4,306	4,500	5275-00	Life/AD&D	0.00	5,750		
23	306	750	5285-00	Workers Benefit Fund & UI	0.00	1,750		
0	300	0	5640-00	Volunteer LOSAP	0.00	0		
63,001	73,057	84,250	5650-00	Volunteer Incent & Reimb	0.00	82,500		
303	1,575	2,000	5655-00	Support Services Program	0.00	2,000		
17	0	0	5660-00	Station 1 Logistics	0.00	0		
87	0	0	5665-00	Station 2 Logistics	0.00	0		
6,217	5,691	8,500	5670-00	Station 3 Logistics	0.00	10,000		
0	456	2,250	5675-00	Station 4 Logistics	0.00	3,750		
5,371	5,964	8,500	5680-00	Station 5 Logistics	0.00	18,250		
3,932	151	0	5685-00	Station 6 Logistics	0.00	0		
2,119	1,930	6,500	5690-00	Station 7 Logistics	0.00	6,250		
0	0	0	5695-00	Recognition Functions	0.00	5,000		
1,232	5,359	10,000	5700-00	Public Education	0.00	10,000		
0	51,593	27,750	5765-00	Electronic Media	0.00	26,250		
0	0	750	5775-00	Cell Phones	0.00	750		
0	28,306	9,150	5815-00	Publications	0.00	3,000		
<b>86,031</b>	<b>278,813</b>	<b>303,150</b>		<b>Volunteer Division Totals:</b>	<b>1.00</b>	<b>419,500</b>	<b>0</b>	<b>0</b>



# General Fund LB Budget Detail

## Administration

2023 Actual	2024 Actual	2025 Amended	Account 10-30	Description Administration Division	2026 FTE	2026 Proposed	2026 Approved	2026 Adopted
586,903	747,778	1,039,750	5200-00	Salaries & Wages	7.00	868,500		
2,371	10,629	30,000	5240-00	Wages - Out of Shift Overtime	0.00	10,000		
33,140	19,213	66,250	5250-00	Wages - Leave Sellback	0.00	100,000		
42,099	59,698	79,500	5260-00	FICA & Medicare	0.00	66,500		
185,717	317,042	416,500	5265-00	Retirement OPERS, 401A & 457	0.00	365,250		
82,516	154,599	320,500	5270-00	Health, Dental & VEBA	0.00	243,750		
3,489	4,857	9,000	5275-00	Life/AD&D/LTD	0.00	5,500		
1,144	10,431	24,250	5280-00	Workers Compensation	0.00	1,500		
488	3,430	12,750	5285-00	Workers Benefit Fund & UI	0.00	10,500		
1,015	2,200	2,000	5330-00	MDT & Tablet Operations	0.00	1,000		
3,476	6,375	6,500	5425-00	Admin Expense	0.00	7,250		
2,652	4,869	3,500	5775-00	Cell Phones	0.00	3,250		
3,349	4,792	3,750	5540-00	Dues & Subscriptions	0.00	4,000		
9,704	5,874	7,000	5645-00	Recognition & Awards	0.00	5,500		
10,536	14,270	15,000	5695-00	Recognition Functions	0.00	20,000		
0	111,101	18,000	5720-00	Election Costs	0.00	15,000		
5,280	8,596	0	5725-00	Career Physicals	0.00	0		
2,965	11,575	0	5730-00	Volunteer Physicals	0.00	0		
0	837	0	5735-00	Immunization Supplies	0.00	0		
125,168	163,536	165,750	5740-00	District Insurance	0.00	163,500		
42,211	28,067	103,250	5745-00	Legal Services	0.00	100,000		
0	0	80,000	5746-00	Consulting	0.00	60,000		
16,500	30,513	20,750	5750-00	Audit Services	0.00	23,000		
32,724	8,397	24,750	5765-00	Electronic Media	0.00	3,500		
3,269	3,533	4,750	5770-00	Office Equipment Leases	0.00	7,500		
5,276	3,021	3,000	5780-00	Copies	0.00	3,250		
1,903	1,911	2,250	5785-00	Postage & Shipping	0.00	2,500		
3,407	15,039	6,000	5790-00	Office Supplies	0.00	6,000		
0	0	1,500	5791-00	Office Furnishings	0.00	4,000		
36,549	30,203	48,500	5793-00	IT Computer & Supplies	0.00	30,000		
10,494	63,432	52,250	5795-00	Software Licensing	0.00	92,000		
47,517	32,467	2,250	5800-00	Finance Expenses	0.00	1,750		
352	471	2,500	5810-00	Document Shredding	0.00	2,500		
7,678	7,449	10,500	5815-00	Publications	0.00	11,000		
1,651	0	500	5820-00	Photography	0.00	250		
10,739	134,454	5,000	5830-00	Expenses to Recover	0.00	5,000		
31,111	39,526	33,275	5833-00	Expenses to Recover - COBRA	0.00	40,000		
15,546	21,581	11,500	5840-00	Background Checks	0.00	11,500		
270	694	0	5845-00	Safety Committee	0.00	0		
6,267	8,503	0	5850-00	SDAO Matching Grant Project	0.00	0		
10,000	10,000	0	5855-00	Chaplains Service	0.00	0		
0	0	0	5860-00	GO Bond Expenses	0.00	0		
0	0	0	5883-00	Admin Training Outsource	0.00	27,000		
137,301	149,160	150,000	5939-00	IT Support	0.00	100,000		
<b>1,522,777</b>	<b>2,250,120</b>	<b>2,782,525</b>		<b>Administration Division Totals:</b>	<b>7.00</b>	<b>2,421,750</b>	<b>0</b>	<b>0</b>



# General Fund LB Budget Detail

## Benefits & Wellness

2023 Actual	2024 Actual	2025 Amended	Account 10-35	Description Benefits Department	2026 FTE	2026 Proposed	2026 Approved	2026 Adopted
0	0	0	5200-00	Salaries & Wages	1.00	92500		
0	0	0	5240-00	Wages - Out of Shift Overtime	0.00	2500		
0	0	0	5250-00	Wages - Leave Sellback	0.00	0		
0	0	0	5260-00	FICA & Medicare	0.00	7000		
0	0	0	5265-00	Retirement OPERS, 401A & 457	0.00	32750		
0	0	0	5270-00	Health, Dental & VEBA	0.00	25000		
0	0	0	5275-00	Life/AD&D/LTD	0.00	1000		
0	0	0	5280-00	Workers Compensation	0.00	250		
0	0	0	5285-00	Workers Benefit Fund & UI	0.00	1250		
0	0	10,000	5425-00	Admin Expense	0.00	2,500		
0	0	0	5540-00	Dues & Subscriptions	0.00	0		
0	0	39,500	5725-00	Career Physicals	0.00	42,500		
0	0	13,100	5730-00	Volunteer Physicals	0.00	10,000		
0	0	2,250	5735-00	Immunization Supplies	0.00	1,000		
0	0	0	5775-00	Cell Phones	0.00	750		
0	0	10,000	5835-00	Contracts	0.00	10,000		
0	0	6,000	5845-00	Safety Committee	0.00	6,000		
0	0	5,000	5850-00	SDAO Matching Grant Project	0.00	5,000		
0	0	10,000	5855-00	Chaplains Service	0.00	5,000		
0	0	10,000	5856-00	Wellness Fitness Initiative	0.00	15,000		
0	0	105,850	<b>Benefits Department Totals:</b>		0.00	260,000	0	0



# General Fund LB Budget Detail

## Training

2023 Actual	2024 Actual	2025 Amended	Account 10-40	Description Training Division	2026 FTE	2026 Proposed	2026 Approved	2026 Adopted
99,309	104,176	111,500	5200-00	Salaries & Wages	1.00	130,000		
3,436	7,003	5,500	5235-00	Wages -Incentives	0.00	6,000		
8,492	10,586	12,500	5240-00	Wages - Out of Shift Overtime	0.00	5,000		
3,841	4,001	30,750	5250-00	Wages - Leave Sellback	0.00	20,000		
8,885	9,591	18,500	5260-00	FICA & Medicare	0.00	10,000		
40,477	47,317	65,500	5265-00	Retirement OPERS, 401A & 457	0.00	59,500		
14,179	14,364	35,500	5270-00	Health, Dental & VEBA	0.00	35,000		
813	832	1,000	5275-00	Life/AD&D/LTD	0.00	1,000		
3,100	4,256	4,500	5280-00	Workers Compensation	0.00	5,250		
55	490	1,500	5285-00	Workers Benefit Fund & UI	0.00	1,500		
517	12,565	20,000	5425-00	Admin Expense	0.00	11,000		
961	1,275	500	5330-00	MDT & Tablet Operations	0.00	500		
1,623	1,432	0	5770-00	Office Equipment Leases	0.00	0		
717	635	750	5775-00	Cell Phones	0.00	750		
779	276	0	5780-00	Copies	0.00	0		
118	642	2,000	5840-00	Background Checks	0.00	750		
28,713	47,505	69,000	5867-00	Conferences & Seminars	0.00	45,500		
2,797	0	4,000	5869-00	EMS Training Supplies	0.00	0		
5,174	161	3,250	5871-00	Classroom Supplies	0.00	3,250		
2,817	6,689	11,500	5873-00	Fire Training Supplies	0.00	15,750		
1,677	1,142	6,000	5875-00	Training Rehab Supplies	0.00	5,000		
12,850	19,036	56,500	5877-00	Fire Training Outsource	0.00	33,250		
9,656	5,587	3,750	5879-00	EMS Training Expenses	0.00	16,750		
17,121	7,941	44,000	5881-00	EMS Training Outsource	0.00	36,750		
10,622	42,652	45,250	5883-00	Admin Training Outsource	0.00	0		
123,205	112,473	144,500	5885-00	Professional Development	0.00	92,000		
0	0	0	5889-00	Specialty Training Outsource	0.00	1,000		
<b>401,935</b>	<b>462,629</b>	<b>697,750</b>		<b>Training Division Totals:</b>	<b>1.00</b>	<b>535,500</b>	<b>0</b>	<b>0</b>



# General Fund LB Budget Detail

## Community Risk Reduction

2023 Actual	2024 Actual	2025 Amended	Account 10-50	Description Community Risk Reduction	2026 FTE	2026 Proposed	2026 Approved	2026 Adopted
123,099	122,796	188,750	5200-00	Salaries & Wages	1.50	148,000		
0	0	3,250	5235-00	Wages -Incentives	0.00	3,000		
1,360	4,406	5,000	5240-00	Wages - Out of Shift Overtime	0.00	5,000		
2,317	32,797	11,250	5250-00	Wages - Leave Sellback	0.00	0		
9,585	12,076	14,500	5260-00	FICA & Medicare	0.00	11,500		
41,707	58,583	66,250	5265-00	Retirement OPERS, 401A & 457	0.00	61,000		
17,451	28,367	71,250	5270-00	Health, Dental & VEBA	0.00	69,500		
866	1,264	1,750	5275-00	Life/AD&D/LTD	0.00	1,250		
3,569	6,142	7,500	5280-00	Workers Compensation	0.00	6,000		
62	710	2,500	5285-00	Workers Benefit Fund & UI	0.00	1,750		
140	101	250	5425-00	Admin Expense	0.00	250		
2,133	3,487	6,000	5540-00	Dues & Subscriptions - FM	0.00	2,250		
0	838	500	5330-00	MDT & Tablet Operations	0.00	500		
713	1,225	1,500	5775-00	Cell Phones	0.00	1,250		
0	0	0	5867-00	Conferences & Seminars	0.00	2,000		
1,400	0	250	5893-00	Photography Supplies	0.00	1,500		
486	4,437	4,750	5895-00	FM Operational Supplies	0.00	2,000		
4,713	6,067	5,000	5897-00	Community Outreach Supplies	0.00	5,000		
0	34,130	113,750	5898-00	CWRR	0.00	45,000		
5,799	3,831	12,000	5899-00	Open House Supplies	0.00	6,000		
0	5,825	18,000	5900-00	FEMA FPS	0.00	0		
<b>215,399</b>	<b>327,081</b>	<b>534,000</b>		<b>Community Risk Reduction Totals:</b>	<b>1.50</b>	<b>372,750</b>	<b>0</b>	<b>0</b>





# General Fund LB Budget Detail

## Logistics

2023 Actual	2024 Actual	2025 Amended	Account 10-60	Description Logistics Division	2026 FTE	2026 Proposed	2026 Approved	2026 Adopted
84,328	89,715	120,000	5200-00	Salaries & Wages	1.00	107,000		
0	0	0	5235-00	Wages -Incentives	0.00	0		
14,404	11,683	15,750	5240-00	Wages - Out of Shift Overtime	0.00	15,750		
0	1,693	4,750	5250-00	Wages - Leave Sellback	0.00	0		
7,795	7,688	7,750	5260-00	FICA & Medicare	0.00	8,250		
36,603	39,458	36,500	5265-00	Retirement OPERS, 401A & 457	0.00	46,250		
26,836	27,563	35,500	5270-00	Health, Dental & VEBA	0.00	34,750		
692	684	1,000	5275-00	Life/AD&D/LTD	0.00	1,000		
2,741	3,799	4,000	5280-00	Workers Compensation	0.00	4,250		
39	430	1,250	5285-00	Workers Benefit Fund & UI	0.00	1,250		
93	177	500	5425-00	Admin Expense	0.00	500		
1,444	144	750	5775-00	Cell Phones	0.00	750		
103,033	160,219	203,250	5903-00	Station Repair & Maintenance	0.00	131,250		
16,789	17,339	15,250	5905-00	Grounds Repair & Maintenance	0.00	15,000		
9,855	21,299	26,750	5907-00	Station Generator Repair/Maint	0.00	26,750		
4,200	4,836	4,000	5909-00	Station Fire Alarm Monitoring	0.00	4,000		
6,347	3,557	5,750	5911-00	Station Fire Alarm Testing	0.00	5,750		
2,721	1,686	3,000	5913-00	Fire Extinguisher Repair/Maint	0.00	3,000		
38,969	31,378	22,500	5915-00	Station Equipment/ Furnishings	0.00	27,500		
3,011	3,598	4,000	5919-00	Cleaning Supplies	0.00	4,000		
768	780	750	5921-00	Laundry Supplies	0.00	750		
2,832	1,032	3,500	5923-00	Kitchen Supplies	0.00	3,500		
5,352	6,492	10,000	5925-00	Paper Products	0.00	10,000		
6,752	10,779	14,000	5927-00	Drinking Water	0.00	14,500		
4,896	8,733	7,000	5929-00	Miscellaneous Supplies	0.00	7,000		
21,385	27,722	12,000	5931-00	Land Line Phones	0.00	16,750		
52,222	70,747	75,000	5933-00	Electricity	0.00	84,250		
37,530	31,821	52,000	5935-00	Natural Gas	0.00	33,750		
2,182	2,588	3,000	5937-00	Water & Sewer	0.00	1,000		
6,421	7,491	8,500	5941-00	Garbage Service	0.00	8,500		
26,118	26,433	34,500	5943-00	Cable & Internet	0.00	34,500		
519	852	500	5330-00	MDT & Tablet Operations	0.00	500		
302	3,000	1,250	5945-00	Fleet Tools and Equipment	0.00	1,250		
0	0	0	5947-00	Pumps & Plumbing	0.00	0		
106,343	126,838	125,000	5949-00	Apparatus Repairs	0.00	175,000		
11,068	16,688	17,500	5951-00	Lube Oil Filter	0.00	17,500		
24,998	23,778	45,000	5953-00	Fuel - Gasoline	0.00	31,500		
134,216	103,253	172,000	5955-00	Fuel - Diesel	0.00	175,750		
286	1,006	1,250	5957-00	Apparatus Cleaning Supplies	0.00	1,250		
786	494	500	5959-00	Fleet Stock Supplies	0.00	500		
-149	0	8,000	5961-00	Body Work & Painting	0.00	14,250		
30,216	34,318	24,000	5963-00	Electrical Repairs	0.00	24,000		
970	573	500	5965-00	Apparatus Titling & Licensing	0.00	500		
20,363	31,711	51,750	5967-00	Apparatus Tires	0.00	51,750		
2,489	7,787	7,000	5969-00	Apparatus Batteries	0.00	7,000		
89,330	112,447	100,000	5971-00	Contract Shop Labor	0.00	100,000		
<b>948,092</b>	<b>1,084,309</b>	<b>1,286,750</b>		<b>Logistics Division Totals:</b>	<b>1.00</b>	<b>1,252,250</b>	<b>0</b>	<b>0</b>



# General Fund LB Budget Detail

## Capital Outlay

2023 Actual	2024 Actual	2025 Adopted	Account 10-80	Description Capital Outlay Department	2026 FTE	2026 Proposed	2026 Approved	2026 Adopted
30,003	0	30,000	7000-00	CO - Facilities	0.00	45,000		
0	0	227,000	7005-00	CO - EMS Division	0.00	44,000		
0	0	0	7010-00	Capital Outlay Projects - SCBA	0.00	0		
0	0	0	7015-00	CO - Breathing Air System	0.00	0		
5,808	5,063	10,000	7020-00	CO - Fire Hose	0.00	10,000		
0	0	0	7025-00	CO - Nozzles & Appliances	0.00	0		
0	0	0	7030-00	CO - Fire Extinguishers	0.00	0		
0	1,579	0	7035-00	CO - Power Tools	0.00	0		
0	0	0	7040-00	CO - MDT Operations	0.00	0		
0	0	1,000	7045-00	CO - Ladders	0.00	0		
0	19,936	30,000	7050-00	CO - Radios	0.00	0		
0	3,500	0	7055-00	CO - Fire Equipment	0.00	0		
4,396	0	0	7058-00	CO - Extrication Equipment	0.00	0		
0	0	0	7060-00	CO - Fitness Equipment	0.00	0		
44,284	0	0	7065-00	CO - IT & Computers	0.00	0		
0	0	0	7070-00	CO - Office Furnishings	0.00	0		
2,246	0	355,000	7160-00	CO - Apparatus Replacement	0.00	0		
<b>86,737</b>	<b>30,078</b>	<b>653,000</b>	<b>Capital Outlay Department Totals:</b>		<b>0.00</b>	<b>99,000</b>	<b>0</b>	<b>0</b>

## Not Allocated to Org. Unit

2023 Actual	2024 Actual	2025 Amended	Account 10-99	Description Not Allocated to Org Unit	2026 FTE	2026 Proposed	2026 Approved	2026 Adopted
600,000	1,471,085	1,475,000	7999-00	Transfers to Other Fund	0.00	1,401,000		
0	745,000	574,500	9998-00	Contingency	0.00	750,000		
0	4,436,950	5,557,875	9999-00	Unapp End Fund Balance	0.00	5,435,750		
<b>600,000</b>	<b>6,653,035</b>	<b>7,607,375</b>	<b>Not Allocated to Org Unit Totals:</b>		<b>0.00</b>	<b>7,586,750</b>	<b>0</b>	<b>0</b>

