



# Marion County Fire District No. 1

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## Annual Budget – Fiscal Year 2021

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Marion County Fire District No.1**

**Oregon**

For the Fiscal Year Beginning

**July 1, 2019**

*Christopher P. Morrill*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award to Marion County Fire District #1, Salem, Oregon for its annual budget for the fiscal year beginning July 1, 2019. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication medium. The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and therefore are submitting it to GFOA to determine its eligibility for another award.

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# Introduction of Members

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## **BOARD OF DIRECTORS**

	<u>Term Expires</u>
Mike Welter - President	06/30/2021
Tom Marks - Vice President	06/30/2021
Sue Curths - Secretary/Treasurer	06/30/2023
Kim Batchelor - Director	06/30/2023
Patrick Sieng - Director	06/30/2023

## **BUDGET COMMITTEE**

	<u>Term Expires</u>
Jeff Hart - Position #1	12/31/2021
Ken Morin - Position #2	12/31/2023
Kevin Davidson - Position #3	12/31/2023
Jim Goodwin - Position #4	12/31/2021
Steve Howton - Position #5	12/31/2021

## **FIRE DISTRICT BUDGET STAFF**

Kyle McMann - Fire Chief/Chief Financial Officer  
Ron Lee - Deputy Fire Chief  
Anna Kraemer - Chief Administrative Officer  
Crystal Wooldridge - Financial Analyst  
Anita DeVilliers - Finance & Administrative Services Specialist  
Paula Smith - Fire Marshal  
Mark Bjorklund - Battalion Chief  
Kris Boyer - Battalion Chief  
Josh Darland - Battalion Chief

# Mission & Vision

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## **Mission Statement**

(Our Purpose for Existing)

To make a positive difference in our community.

We accomplish our mission through:

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

## **Vision Statement**

(What we constantly strive to be)

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

## **The Five Basic Rules**

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

Rule No. 1: Do What is Right.

Rule No. 2: Do Your Best.

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

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

Rule No. 5: Help Other Members to be Successful.

# Fire District Overview

## Marion County Fire District No 1

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

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

The District has 51 full-time and 3 part-time employees, as of April 2020. The District's Organizational Chart is noted on page 7. Fire, Rescue, and Emergency Medical Services are provided from 8 stations.

Four Corners, Station #1



Middle Grove, Station #2



Pratum, Station #3



Macleay, Station #4



Brooks, Station #5



Clear Lake, Station #6



Labish Center, Station #7



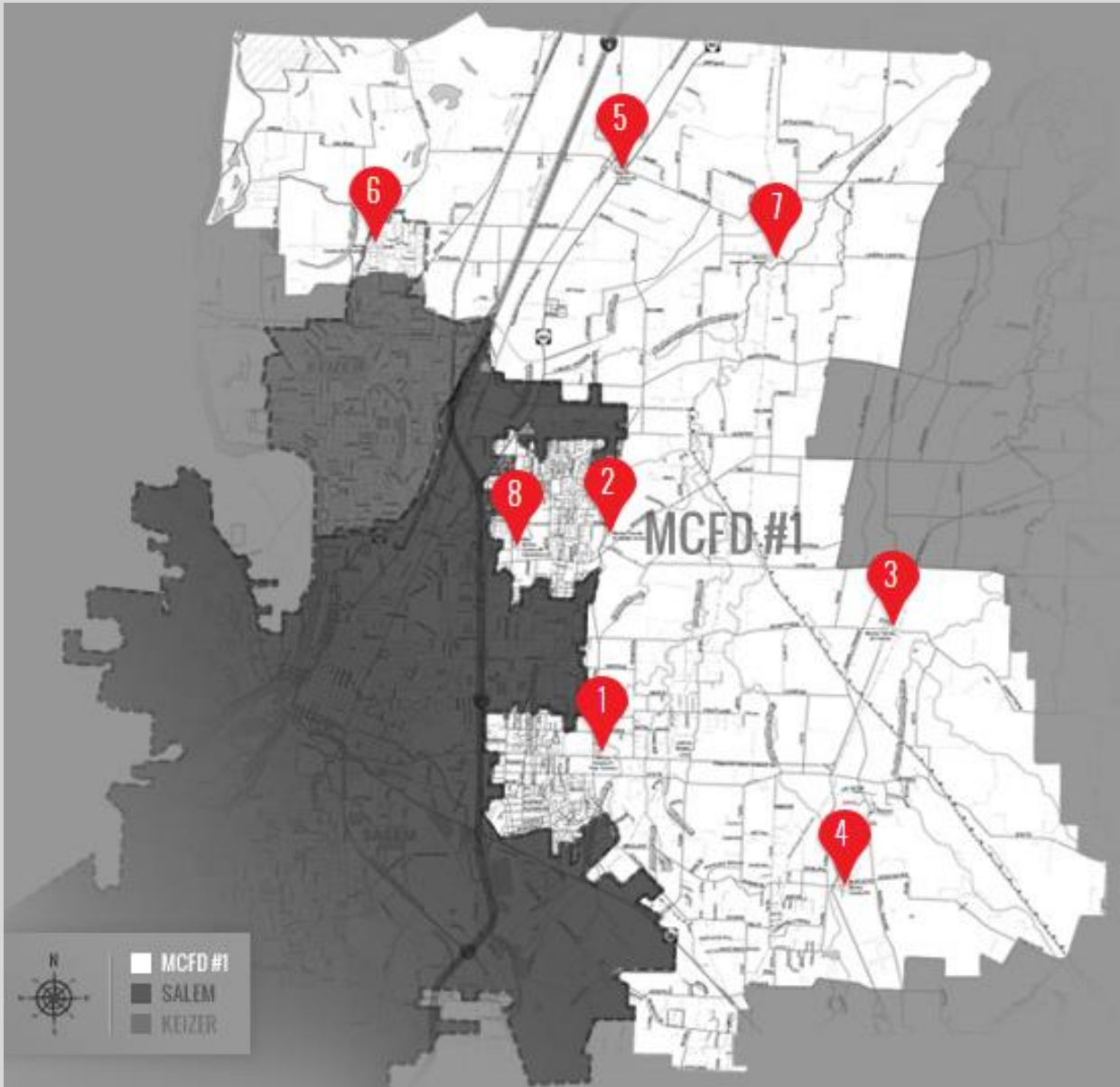
Chemeketa, Station #8



# MARION COUNTY FIRE DISTRICT 1

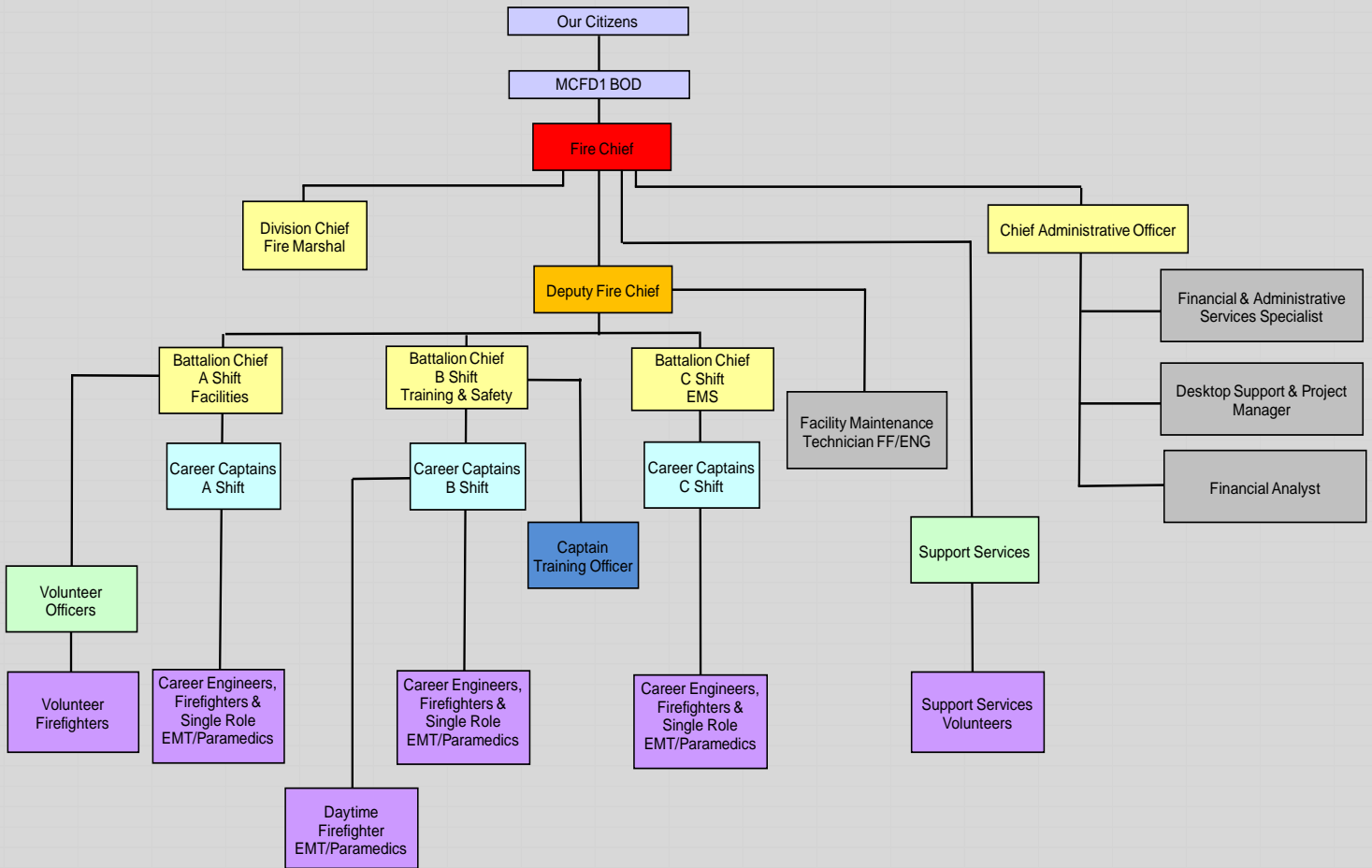
## Population / Service Area

The District serves a population of approximately 50,000 residents in an 80 square mile service area. The District serves the communities of Four Corners, Middle Grove, Pratum, Macleay, Brooks, Clear Lake, Labish Center and Chemeketa.



# MARION COUNTY FIRE DISTRICT 1

## Organizational Chart (as of April 2020)



## 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
- ⇒ Public Fire Safety Education
- ⇒ Community Outreach



# MARION COUNTY FIRE DISTRICT 1

## Top 10 Taxpayers

**2019 - 2020 Measure 5 Taxable Value: \$5,319,668,691**

**2019 - 2020 Measure 5 Assessed Value: \$3,356,524,395**

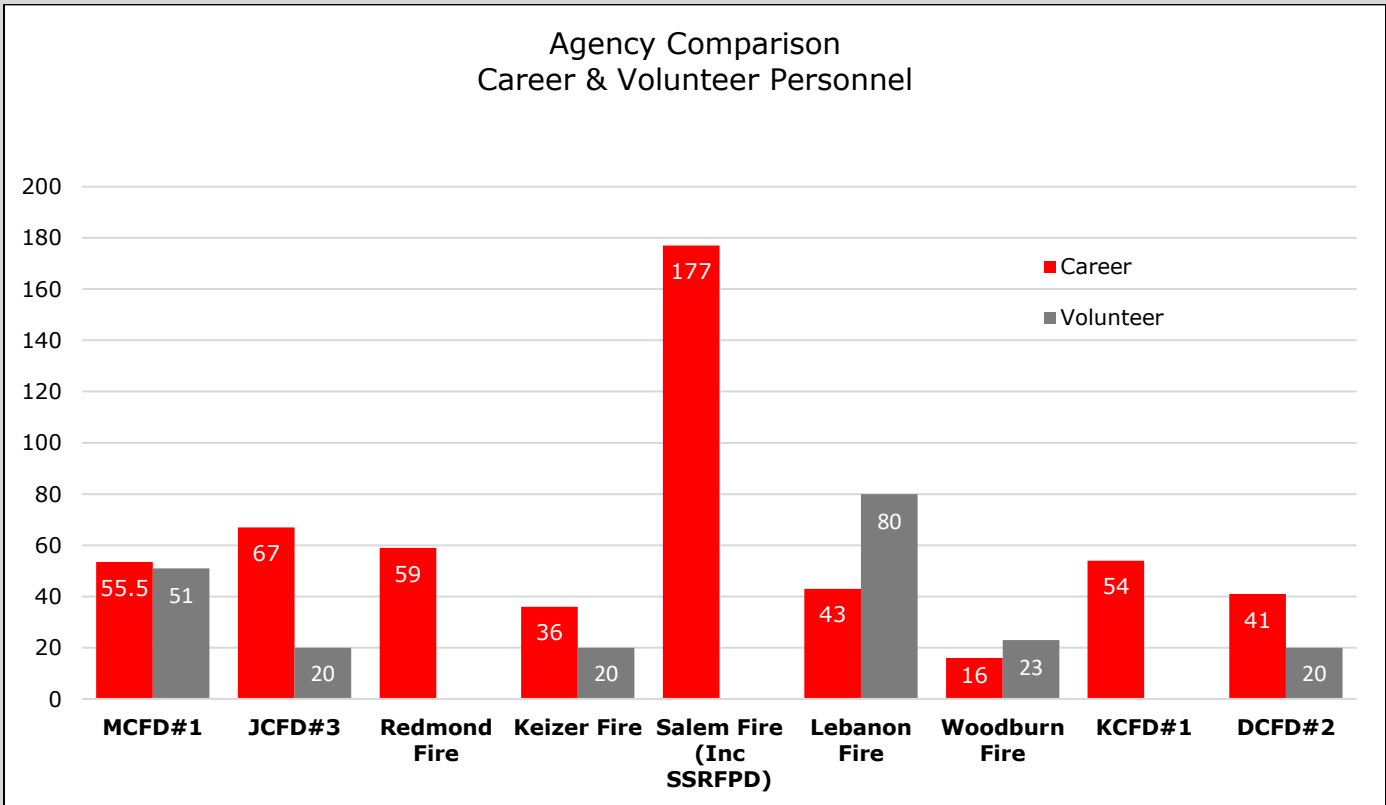
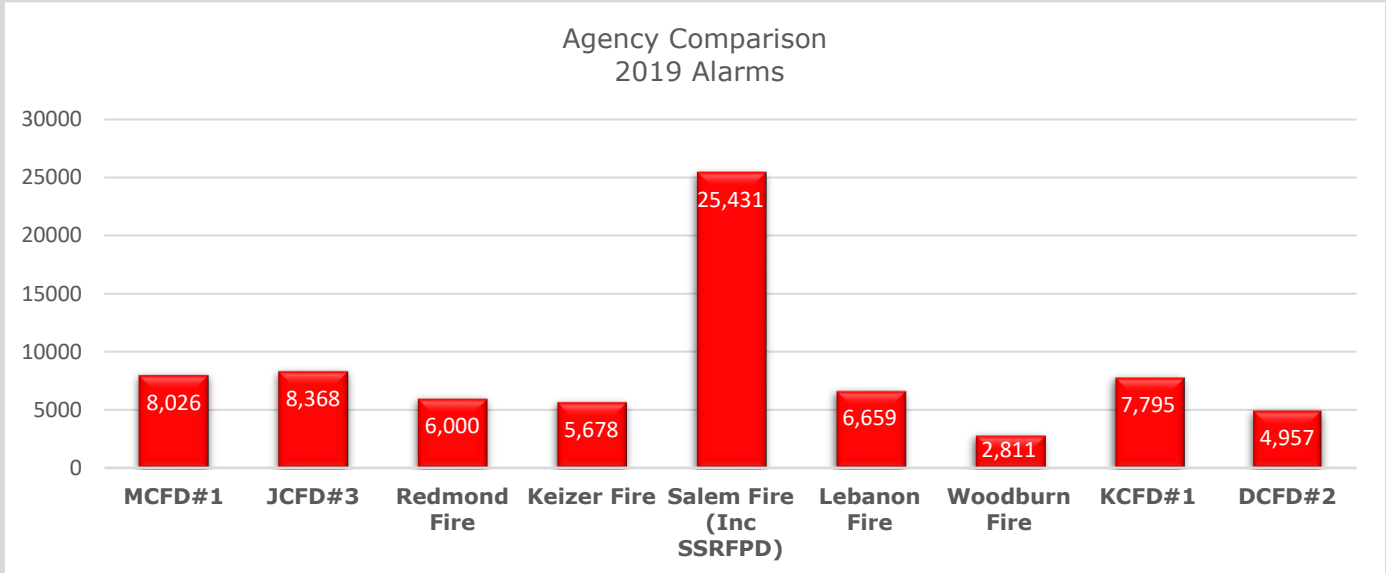
2019-2020 Top 10 Taxpayers	M50 Assessed Value	Total Tax
Portland General Electric Co	\$57,086,000	\$799,874
Meadowlawn Properties	\$21,023,421	\$369,811
Comcast Corporation	\$22,154,000	\$327,035
Wells-Brown LLC	\$13,240,290	\$236,804
Covanta Marion LLC	\$19,824,000	\$225,450
Northwest Natural Gas Co	\$13,385,000	\$193,928
Norpac Foods Inc	\$16,739,860	\$191,740
Evergreen Plaza Group LLC	\$12,173,270	\$189,166
Shea-One LLC	\$11,517,340	\$179,227
Willamette Estates-II LLC	\$9,536,920	\$168,988



# MARION COUNTY FIRE DISTRICT 1

## Agency Comparison

Eight similar fire agencies are used for comparison to the District: Jackson County Fire District #3, Redmond Fire & Rescue, Keizer Fire District, Salem Fire Protection District (Including: Salem Suburban Rural Fire Protection District), Lebanon Fire District, Woodburn Fire District, Klamath County Fire District No. 1, Douglas County Fire District No. 2.



# Budget Message

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Dear Citizens of the Fire District, Citizen Budget Committee members, and members of Marion County Fire District No.1,

Thank you for your support and dedication to Marion County Fire District No. 1 (MCFD#1). It is my honor to present the budget for Fiscal Year (FY) 2021 for your consideration. At the time I am writing this message, we are in unprecedented times responding to the COVID-19 pandemic, with many wondering what our new "normal" will look like. MCFD#1 has faced this challenge head-on and are prepared to care for our community. The organization's on-going efforts are focused on balancing the level of service MCFD#1 provides with the resources that are available. The budget serves as a financial plan for the next fiscal year, outlining forecasted resource and expenditure requirements, with the result being a balanced budget.

The FY 2021 budget has been prepared using conservative revenue/resource projections and realistic, yet anticipated expenditure requirements.

## **Budget Overview**

The submitted budget to the Budget Committee is a balanced budget for all funds the District utilizes as required by Oregon Budget Law. After nominal increases in the current fiscal year budget, long term the District continues to see expenditures outpacing the limited resources it has, but has a relatively bright point in the upcoming few years, which I will explain. The financial forecasting of the District continues, in conjunction with the adopted Strategic Plan being implemented, as well as 5 and 10-year financial forecast models that will guide and shape budgetary and operational changes into the future.

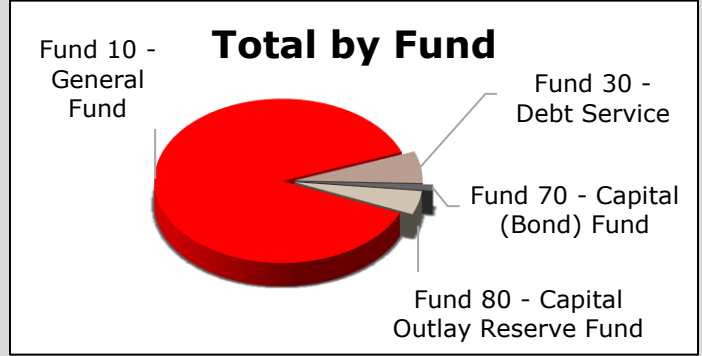
The FY 2021 Budget utilizes the best data analysis projections available, with the understanding that these proposed amounts will be refined prior to the budget adoption by the Board of Directors in June 2020. This is due to the remaining two Payroll cycles, 6 Accounts Payable cycles, as well as the last two months of Accounts Receivable cycles remaining in this fiscal year. These final adjustments will be within the allowable 10% limit per Oregon Budget Law.

The total budget for FY 2021 is \$21,216,884. This is an increase from FY 2020, due to additional Ground Emergency Medical Transportation (GEMT) funds & expenditures, proposed Local Option Levy increase, Rockdale property sale, debt service payments and transfers to the Apparatus & Equipment Reserve Fund.

## MARION COUNTY FIRE DISTRICT 1

Four funds make up the entire budget:

- Fund 10 – General Fund
- Fund 30 – Debt Service Fund (Bond Repayment)
- Fund 70 – Capital (Bond) Fund (2009 & 2012 Bond Issuances)
- Fund 80 – Capital Outlay Reserve Fund



Breakdown of significant revenues and expenditures:

<i><b>FY 2021 Revenues</b></i>	<b>Total</b>
Beginning Fund Balance	6,138,784
Property Taxes (Current & Prior Years)	10,910,000
Ambulance Transport Billing	2,637,500
Other	1,530,600
<b>Total Revenues</b>	<b>\$ 21,216,884</b>

<i><b>FY 2021 Expenditures</b></i>	<b>Total</b>
Personnel Services	9,995,230
Materials & Services	2,728,035
Capital Outlay	1,282,750
Debt Service	1,215,627
Contingency	630,000
Transfers	875,000
Reserved for Future Expenditures	2,490,000
Unappropriated Ending Fund Balance	2,000,242
<b>Total Expenditures</b>	<b>\$ 21,216,884</b>

### **Challenges/Opportunities**

1. Continued slower than average regional growth in the assessed values on property in the District and little new construction, affecting property tax revenue increases.
  - a. The District, as part of the Strategic Plan Goals & Objectives is pursuing partnerships and participating in regional growth discussions on how and where development may occur in the future that would have a positive effect on the District's Assessed Valuation. This includes the Brooks-Hopmire Community Planning process, Marion County, and the City of Keizer.
2. COVID-19 Pandemic.
  - a. Increasing costs for personal protective equipment, uncertain future effects on levels of service, and uncertain economic conditions. This is a dynamic situation changing rapidly, but the District is following developments closely and is prepared.

3. PERS and health care costs continue to increase at unsustainable rates.
  - a. The District continues to monitor Oregon PERS Legislation proposals aimed at reducing PERS costs for employers. In addition, the District has started modeling pension costs and anticipated employer rates costs as part of the 5 and 10 year financial forecasts. The District, as part of the Oregon Fire Chiefs Association (OFCA) Health Care plan, is working with the OFCA and Special Districts Association of Oregon (SDAO) to explore partnerships in assisting to reduce future rate increases.
4. Long term financial stability.
  - a. Under Goal 5 – Maintain Financial Sustainability, of the District’s adopted Strategic Plan, the District has identified six strategies to identify, evaluate, partner, explore and create opportunities for cost reductions, efficiencies and increased revenues. The District is currently working on these with the established Task Force personnel.
5. Upcoming retirements and succession planning.
  - a. Under Goal 3 – Strengthen Planning for Staffing and Succession, of the District adopted Strategic Plan, the District has identified four strategies to improve hiring processes, expand/improve volunteer and career retention, and improve succession planning and preparation as well as evaluating necessary staffing levels for increased demands for service.

### **On-going Financial Commitments & Future Budget Trends**

The current FY 2020 has seen continued work to financially model the District in future years to have a financial plan to work from and to balance the operational needs of the District due to rising calls for service. The District is continuing the process of developing and refining both the long-term financial projection along with the adopted Strategic Plan. These plans will be used to assess and project for future needs, budgets, reserves to meet the future needs of the District, and guide service delivery changes. The District continues to explore alternative funding options as well as efficiencies as they present themselves.

Continuing areas of opportunity include:

- 5 and 10-year financial forecast and necessary adjustments.
- Pursue FEMA Assistance to Firefighters (AFG) and SAFER federal grants as well as private grant opportunities for equipment and personnel.
- Succession planning and pending retirements of personnel over the next 5 years.
- 2021/2023/2025 Biennium PERS employer rate increases. Estimates are for 4-6% increases in employer rates in 2021 and 2023, before projecting to level off, however, this was before the current COVID-19 crisis and economic downturn.
- Heavy reliance on Local Option Levy to fund operations (30% of budget) and meet demands for increasing call volume/lower numbers of volunteer firefighters.
- Large Capital Outlay equipment replacement needs; SCBA’s, facility maintenance/upgrades and radio communication infrastructure. The District is currently developing an inventory/needs assessment of all capital outlay equipment & facilities.

**Summary**

The FY 2021 proposed budget continues to attempt to provide for a high level of service to the residents of the District and provides for adequate preventive maintenance. Increasing call volume and limited personnel strain the ability to meet response goals. The budget assumes the passage of the Local Option Levy that is on the May 19<sup>th</sup>, 2020 Primary Ballot. This provides for two additional Firefighter/EMT/Paramedics to improve our effective firefighting force on duty, improve response times, address increasing call volumes, a Deputy Fire Marshal, and setting aside funds for larger Capital Outlay purchases.

Each year, the goal of the budget presentation is to give you valuable, transparent, and necessary information regarding the budgetary requirements of the District. This budget reflects participation from many resources throughout the District and is a product of many individuals' time and effort. The budget is balanced, conservative, and workable for FY 2021, and continues to provide a foundation for the District to forecast future years and plan needed adjustments.

I would like to thank the citizens of MCFD#1, the Citizen Budget Committee, Project Managers, and staff for their valuable input and suggestions during this budget season. Their efforts make the budget a guide to manage the District in the coming fiscal year.

Sincerely,

*Kyle McMann*

Kyle McMann

Budget Officer/Fire Chief

# Budget Overview

## Budgeting Process

The FY 2021 budget process for the District started in January with the appointment of the Budget Officer, appointments to the Budget Committee, and adoption of the Budget Calendar by the District Board of Directors. The Budget Officer for FY 2021 is Fire Chief/CFO Kyle McMann.

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

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 is held during the regular Board Meeting in June 2020. 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 Budget Committee and a summary of the supplemental budget advertised.



# MARION COUNTY FIRE DISTRICT 1

## FY 2021 Budget Calendar

Date	Action	Responsible
January 2020	Recruit Budget Committee Members, if necessary	Board of Directors
January 16, 2020	<ul style="list-style-type: none"> <li>Appoint Budget Committee</li> <li>Appoint Budget Officer</li> <li>Adopt FY 2021 Budget Calendar</li> </ul>	Board of Directors
January – May 2020	Prepare FY 2021 Proposed Budget	Budget Officer
May 8, 2020	Budget Document distributed to Budget Committee	Budget Officer
May 8, 2020	Publish Public Notice of Budget Committee Meeting on website – 1 <sup>st</sup> Publication	Staff
May 11, 2020	Publish Public Notice of Budget Committee Meeting – 2 <sup>nd</sup> Publication	Staff
May 21, 2020 17:30 at Brooks Classroom	Budget Committee Meeting #1	Budget Committee
May 28, 2020 17:30 at Brooks Classroom	Budget Committee Meeting #2, if necessary	Budget Committee
June 11, 2020	Publish Financial Summary & Budget Hearing Notice	Staff
June 18, 2020 18:00 at Brooks Classroom	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
By July 15, 2020	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
By September 30, 2020	File complete budget with County Clerk	Budget Officer

\*Due to Covid-19 pandemic and in conjunction with the Oregon Governor’s Executive Order regarding gatherings, the budget public meetings will be conducted electronically/ remotely, with public comment requested in advance via email.



# MARION COUNTY FIRE DISTRICT 1

## Budget & Accounting Basis

The District maintains a cash basis of accounting, meaning that revenues and expenditures are incurred at the time they are actually received or paid out.

## District Funds

The District maintains financial controls and integrity in its budgeting and accounting practices and utilizes four funds to identify and track revenues and expenditures. All accounting and budgeting are done within the guidelines of Generally Accepted Accounting Principles (GAAP) from the Governmental Accounting Standards Board (GASB).

The District's four funds include: General Fund - 10, Debt Service Fund - 30, Capital (Bond)-Fund - 70, and Capital Outlay Reserve Fund - 80.

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

### District-Wide Financial Overview

Description	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Proposed Budget	FY 2020 to FY 2021 Percent Change
<b>RESOURCES</b>				
Beginning Fund Balance	\$ 5,489,147	\$ 5,968,702	\$ 6,138,784	3%
Property Taxes	\$ 9,308,720	\$ 9,417,637	\$ 10,910,000	16%
Licenses & Permits	\$ 2,750	\$ 2,500	\$ 5,000	100%
Intergovernmental	\$ 365,754	\$ 250,500	\$ 290,000	16%
Charges for Services	\$ 1,993,327	\$ 2,485,500	\$ 2,758,000	11%
Interest	\$ 160,572	\$ 135,500	\$ 140,500	4%
Miscellaneous	\$ 65,030	\$ 784,000	\$ 99,600	-87%
Current Revenue	\$ 11,896,153	\$ 13,075,637	\$ 14,203,100	9%
Transfers In	\$ 116,240	\$ 698,000	\$ 875,000	25%
<b>TOTAL ALL RESOURCES</b>	<b>\$ 17,501,540</b>	<b>\$ 19,742,339</b>	<b>\$ 21,216,884</b>	<b>7%</b>
<b>REQUIREMENTS</b>				
Personnel Services	\$ 8,247,229	\$ 9,548,395	\$ 9,995,230	5%
Materials & Services	\$ 1,945,269	\$ 2,531,766	\$ 2,728,035	8%
Capital Outlay	\$ 164,556	\$ 1,138,222	\$ 1,282,750	13%
Debt Service	\$ 917,887	\$ 940,137	\$ 1,215,627	29%
Operating Budget	\$ 11,274,942	\$ 14,158,520	\$ 15,221,642	8%
Transfers Out	\$ 116,240	\$ 698,000	\$ 875,000	
Non-Operating Budget	\$ 116,240	\$ 698,000	\$ 875,000	25%
Contingency		\$ 595,000	\$ 630,000	6%
Ending Fund Balance	\$ 6,110,358	\$ 4,290,820	\$ 4,490,242	5%
<b>TOTAL ALL REQUIREMENTS</b>	<b>\$ 17,501,540</b>	<b>\$ 19,742,339</b>	<b>\$ 21,216,884</b>	<b>7%</b>

## MARION COUNTY FIRE DISTRICT 1

<b>SUMMARY OF RESOURCES AND REQUIREMENTS BY FUND TYPE AND CATEGORY</b>						
<b>FY 2021 Proposed Budget</b>						
Fund	General	Debt Service	Capital	Capital Reserve	Totals	
<b>RESOURCES</b>						
EMS Billing	\$ 2,637,500	\$ -	\$ -	\$ -	\$ 2,637,500	
Capital Firemed	45,000	-	-	-	45,000	
Property Taxes	9,900,000	1,010,000	-	-	10,910,000	
MVA Billing	75,500	-	-	-	75,500	
Conflagration	290,000	-	-	-	290,000	
Grant Revenue	-	-	-	-	-	
Permits & Fees	5,000	-	-	-	5,000	
Property Leases	19,800	-	-	-	19,800	
Interest Income	140,000	-	500	-	140,500	
Miscellaneous Revenues	79,800	-	-	-	79,800	
<b>Total Current Resources</b>	<b>13,192,600</b>	<b>1,010,000</b>	<b>500</b>	<b>-</b>	<b>14,203,100</b>	
Transfers In	-	-	-	875,000	875,000	
Beginning Balance	5,450,000	315,534	257,000	116,250	6,138,784	
<b>TOTAL RESOURCES</b>	<b>\$ 18,642,600</b>	<b>\$ 1,325,534</b>	<b>\$ 257,500</b>	<b>\$ 991,250</b>	<b>\$ 21,216,884</b>	
<b>REQUIREMENTS</b>						
Personnel	\$ 9,995,230	\$ -	\$ -	\$ -	\$ 9,995,230	
Materials & Services	2,728,035	-	-	-	2,728,035	
Capital Outlay	34,000	-	257,500	991,250	1,282,750	
Transfers Out	875,000	-	-	-	875,000	
Debt Service	-	1,215,627	-	-	1,215,627	
Contingency	630,000	-	-	-	630,000	
Reserve EFB	2,490,000	-	-	-	2,490,000	
Unappropriated EFB	1,890,335	109,907	-	-	2,000,242	
<b>TOTAL REQUIREMENTS</b>	<b>\$ 18,642,600</b>	<b>\$ 1,325,534</b>	<b>\$ 257,500</b>	<b>\$ 991,250</b>	<b>\$ 21,216,884</b>	
<b>Financial Ratios</b>						
Fund/Ratio Description	General	Debt Service	Capital	Capital Reserve	Totals	
Property taxes as a percentage of the total fund type	53.10%	76.20%	0.00%	0.00%	51.42%	
Current resources as a percentage of Personnel and Materials & Services	103.69%	0.00%	0.00%	0.00%	111.63%	
Personnel as a percentage of the total fund type	53.62%	0.00%	0.00%	0.00%	47.11%	
Personnel and Materials & Services as a percentage of the total fund type	68.25%	0.00%	0.00%	0.00%	59.97%	
Capital as a percentage of the total fund	0.18%	0.00%	100.00%	100.00%	6.05%	

**General Fund – Fund 10**

Resources (Revenue)

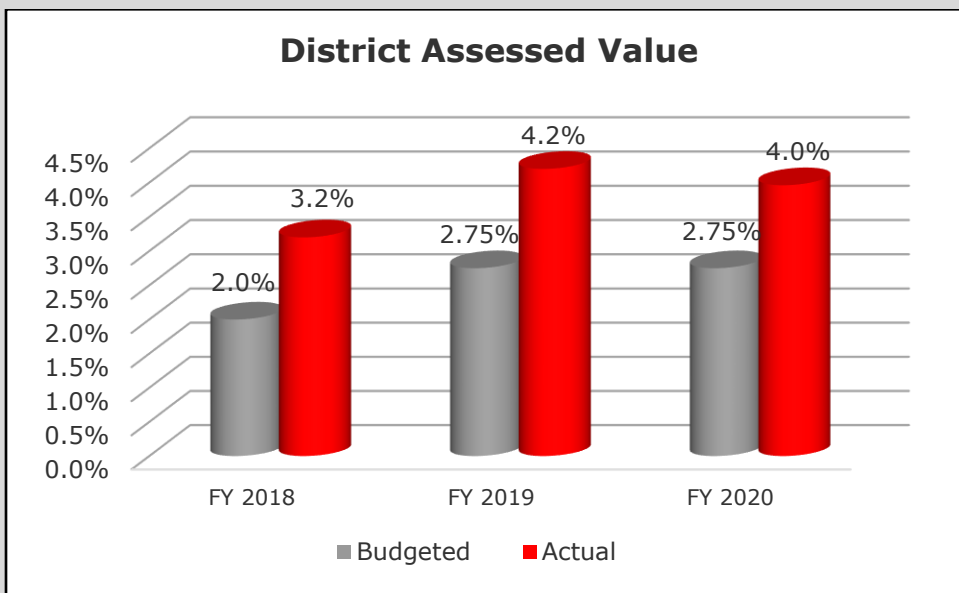
The main sources of resources/revenue include current and delinquent property taxes, ambulance transport billing, motor vehicle accident cost recovery, intergovernmental revenue, interest earnings, beginning fund balance and other charges for services.

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

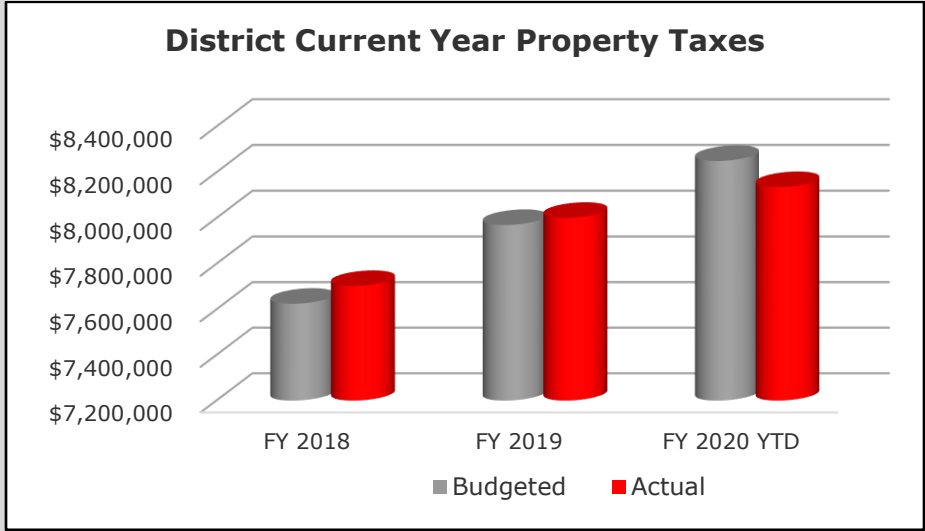
Permanent Rate	\$1.9045/\$1,000
Proposed Local Option Levy (LOL)	\$0.99/\$1,000 (Pending - Exp 2022)
Debt Service (2008 General Obligation Bonds)	\$0.30-0.33/\$1,000 (Fluctuates)
(Expiring 2022 & 2023)	

Based on analysis and recommendation from the Marion County Assessor’s Office, the 2021 Fiscal Year budget is projecting a 3.25% increase in Total Assessed Value of the District, with a 97.5% collection rate. Tax compression is not an issue for the Fire District at this time. The 2020 Fiscal Year budget had projected a 2.75% increase in Assessed Value based on County Assessor recommendations, but actuals from the County Assessor show a 4.0% increase. The District will continue to utilize projections for 2021 Fiscal Year and beyond, based on Assessor recommendations. The charts below illustrate the past few years of assessed value and property tax receivables.

The District has placed a Local Option Levy (LOL) on the May 2020 ballot for voter consideration for operations. The proposed Local Option Levy would increase the current rate from \$0.71/per \$1,000 to \$0.99/per \$1,000 of assessed value and is budgeted for in FY 2021.



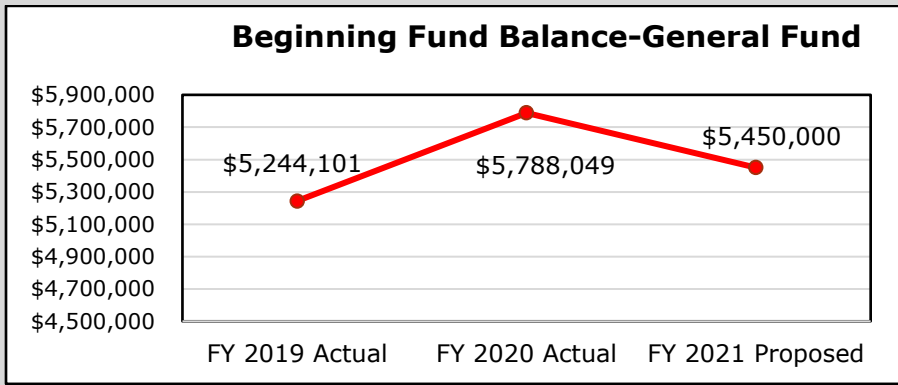
# MARION COUNTY FIRE DISTRICT 1



The Beginning Fund Balance is the second largest resource the District utilizes in FY 2021. It is a culmination of unspent funds from the prior fiscal year which includes Contingency, Unappropriated Funds and unspent amounts in line items. When projecting where the District will end the fiscal year, a conservative approach is taken in predicting what will be received and what will be expended.

This amount is anticipated to decrease from \$5,788,049 in the current FY 2020 to \$5,450,000 in FY 2021. This decrease is mainly due to more complete spending of appropriated funds based on the zero-based budgeting model.

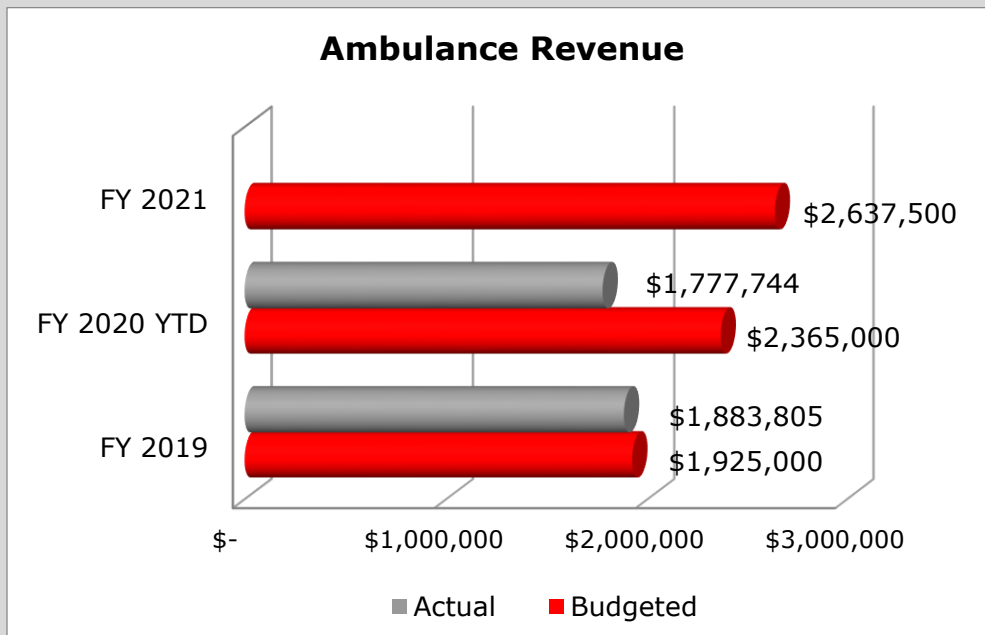
<b>Beginning Fund Balance - General Fund</b>		
FY 2019 Actual	FY 2020 Actual	FY 2021 Proposed
\$ 5,244,101	\$ 5,788,049	\$ 5,450,000



## MARION COUNTY FIRE DISTRICT 1

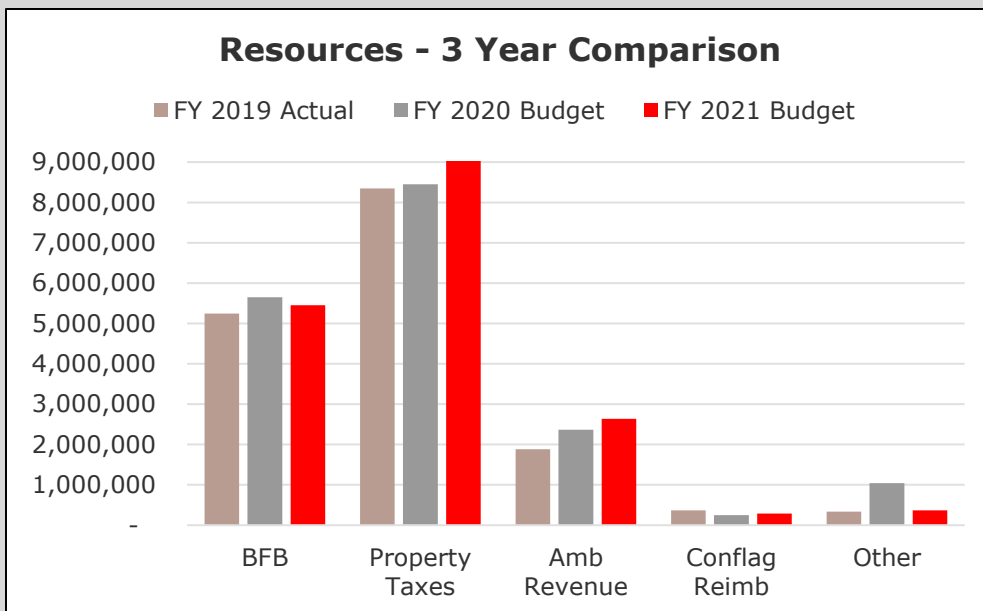
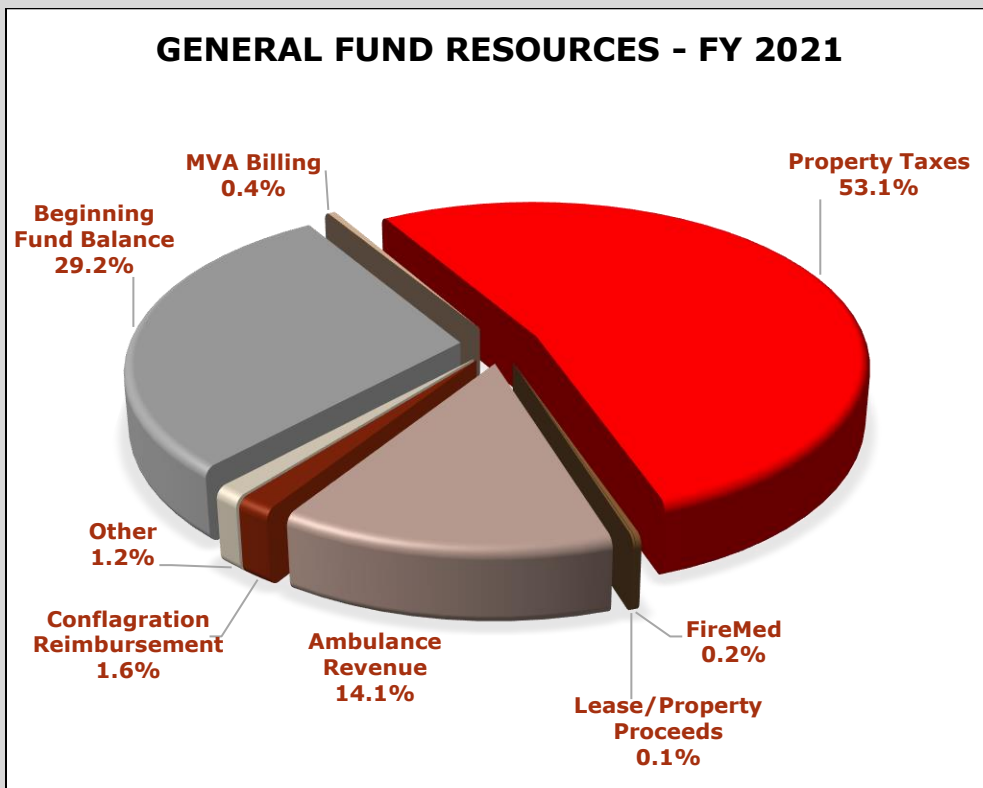
Charges for Services includes leases, MVA Cost Recovery, Fire Marshal Services Cost Recovery, and Ambulance transport billings. Revenue from Ambulance transport billings comprises the largest portion of this section. It continues to be somewhat varied, but is a bright spot based on several factors. For FY 2021, revenue is projected at \$2,637,500 based on historical data, payor mix, GEMT payments, and advisement from Systems Design West, our ambulance billing company, as well as increased call/transport volume.

The GEMT reimbursement program revenues are budgeted as part of the Ambulance Revenue/EMS Billing account. The District anticipates two GEMT payments in FY 2021 due to delays at the State of Oregon GEMT Office and the COVID-19 pandemic. Transport volumes due to the COVID-19 pandemic are varying at this time. The District continues to evaluate this area closely and is budgeting conservatively, based on historical trending.



# MARION COUNTY FIRE DISTRICT 1

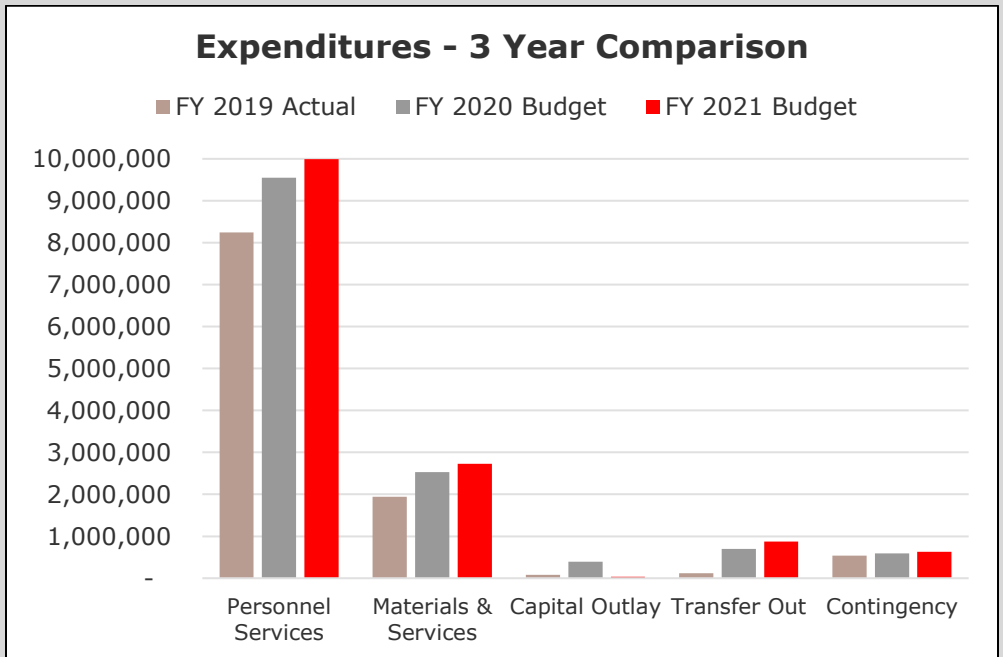
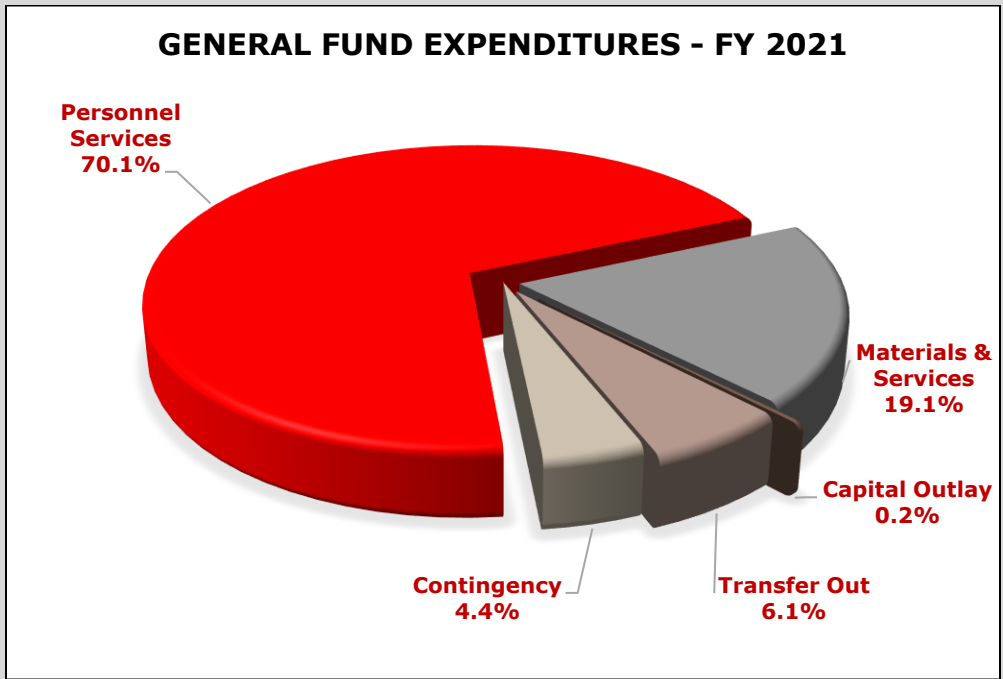
Breakdown of General Fund Resources:



# MARION COUNTY FIRE DISTRICT 1

## Expenditures (Expenses)

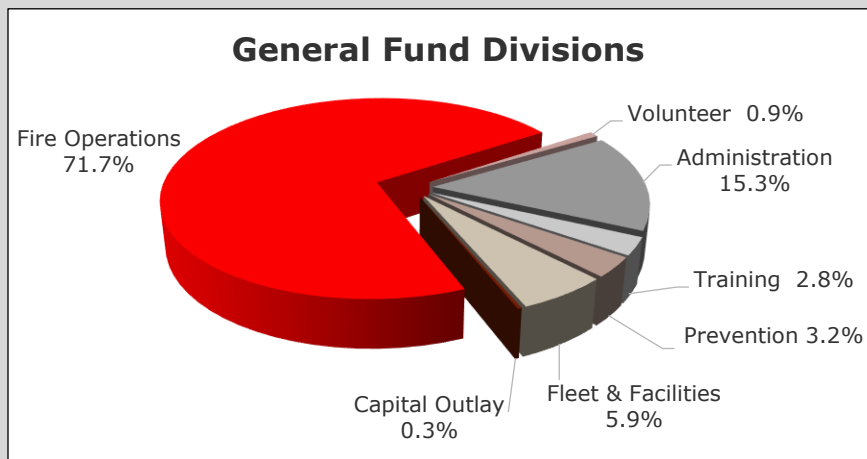
Total General Fund expenditures for FY 2021 Proposed Budget are \$14,262,265; excluding ending fund balance, and are divided among the following categories:



# MARION COUNTY FIRE DISTRICT 1

The District's General Fund is divided into seven operational divisions:

- Fire Operations
- Volunteer
- Administration
- Training
- Prevention
- Fleet & Facilities
- Capital Outlay



## Personnel Services

The Personnel Services category is comprised of the largest expenditures for the budget, encompassing 70.1% of the general fund operating budget at a cost of \$9,995,230. For FY 2021, the proposed budget includes additions of 2 firefighters to respond to increasing call volumes, 1 Deputy Fire Marshal for increased operational effectiveness, and 1 part-time Administration office receptionist. The District has 55.5 budgeted FTE in the FY 2021 proposed budget: 54 full-time and 3 part-time employees.

Contributions to Oregon Public Employee Retirement System (PERS) are budgeted at \$1,720,000 for FY 2021.

The PERS Individual Account Program (IAP) is a flat 6% of salary and is paid by each employee. The other calculation is based on the employee's retirement status (Tier 1 / Tier 2 or OPSRP). Beginning on July 2020, PERS is redirecting 2.5% of Tier 1/Tier 2 participant IAP 6% contributions to a stability fund for future pension payments.

The PERS rates are set on a biennium cycle and the FY 2021 rates are within the second year of this cycle

Fiscal Year	Employee IAP 6%		Tier 1 / Tier 2	OPSRP Police/Fire	OPSRP General
FY 2019	6%		28.96%	22.18%	17.41%
FY 2020	6%		33.99%	26.51%	21.88%
FY 2021	6%		33.99%	26.51%	21.88%

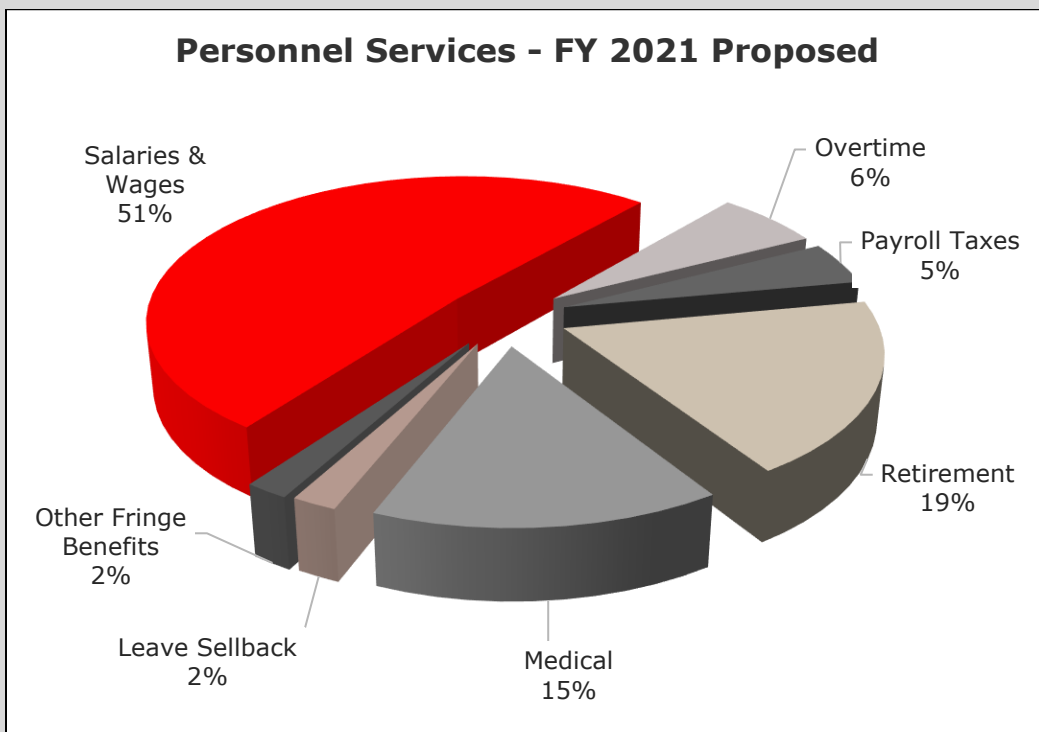
The District is budgeting for a 2.8% wage increase to most employee classifications based on the US Department of Labor's consumer price index (CPI) for the West Region and pertaining to the Collective Bargaining Agreement. A recent wage comparison determined a couple of employee classifications were above market value and their wage is currently frozen. The wage comparison analysis considered eight comparable local government entities' similar in size and function.



# MARION COUNTY FIRE DISTRICT 1

For FY 2021, the District has budgeted for a 10% increase in medical insurance and 5% in dental insurance. There is no change to the HRA VEBA contribution benefit.

Out of Shift Overtime is anticipated to increase from the current FY 2020 budget of \$550,000 to \$622,200 in FY 2021. This projection considers the new staffing proposals of 2 firefighters and with predicted conflagration deployment.



## Employee Count

Department	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Proposed Budget 2020-2021
Fire Operations	41.00	44.00	46.00
Volunteer	0.00	0.00	0.00
Administration	5.00	5.50	5.50
Training	2.00	2.00	1.00
Prevention	1.00	1.00	2.00
Fleet & Facilities	1.00	1.00	1.00
Total FTE's	50.00	53.50	55.50

Change in FTE

+ 2.00

**Materials & Services**

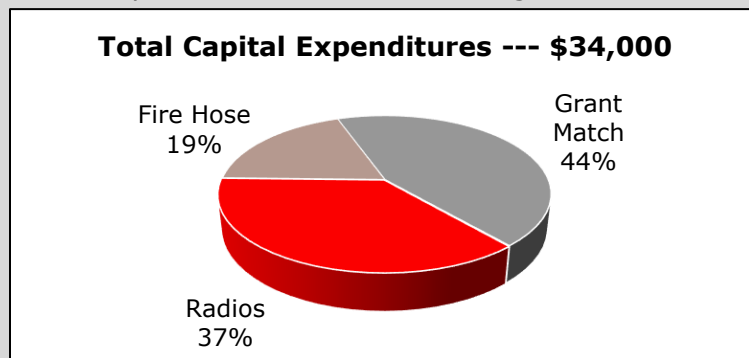
Materials & Services is the second largest expenditure category comprising 19.1% of the general fund operating budget and is budgeted at \$2,728,035 for FY 2021. This area is where day-to-day operational expenses are budgeted for the District.

**Capital Outlay**

The budget includes \$34,000 for Capital Outlay projects in FY 2021, down from \$47,815 budgeted in FY 2020. This is due to prudent management of the current assets and redefining the District’s capital outlay classification.

For FY 2021, the District is continuing to set aside funds in the Capital Outlay Reserve Fund, and the District has budgeted \$875,000 as a transfer from the General Fund to save for larger future capital outlay items. The large equipment and vehicle purchases are budgeted in the Capital (Bond) Fund 70 and Capital Outlay Reserve Fund 80.

For the upcoming budget year, the General Fund capital outlay purchases include; appropriations for portable radios, replacement of fire hose, along with an amount budgeted for grant matching funds.



**Contingency**

Contingency is the amount set aside for emergency/unforeseen expenditures that may not be budgeted. To spend contingency funds, Board of Director action is necessary. The budgeted amount for FY 2021 is \$630,000 and remains within the District’s financial policy of ~ 5% of Personnel Services and Materials & Supplies categories.

**Reserved for Future Expenditures**

This line item includes funds being reserved (saved) for possible use in the next fiscal year. A best-practice strategy, of budgeting 3 months of Personnel Service expense, is used. This is to reserve cashflow, if needed, for payroll costs until property tax collections are received in November. This is critical to avoid the need for a tax anticipation loan. These funds cannot be utilized in the fiscal year unless a supplemental budget is completed. The amount reserved is \$2,490,000 for FY 2021. The expectation is that these funds will become cash carryover/beginning fund balance in the next fiscal year.

**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 General Fund’s UEFB for FY 2021 is \$1,890,335.

**MARION COUNTY FIRE DISTRICT 1**

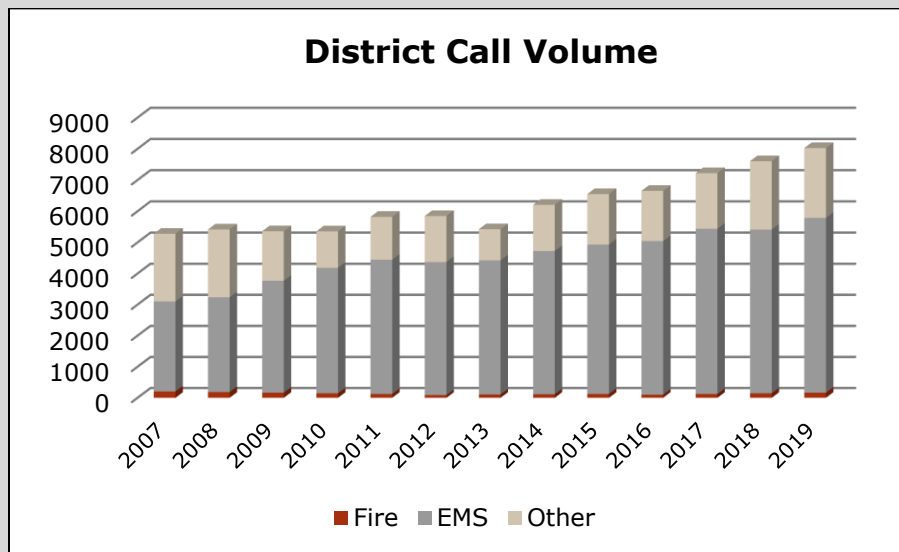
## General Fund – Resources

2018	2019	2020			2021	2021	2021	2021
Actual	Actual	Amended	Account	Description	FTE	Proposed	Approved	Adopted
			10-00	General Fund Revenue				
4,249,206	5,244,101	5,650,000	4000-00	Beginning Fund Balance	0.00	5,450,000	0	0
2,004,119	1,883,805	2,365,000	4005-00	EMS Billing	0.00	2,637,500	0	0
79,388	44,138	45,500	4010-00	Capital FireMed	0.00	45,000	0	0
183,960	343,517	200,000	4015-00	Property Taxes - Delinquent Yr	0.00	200,000	0	0
7,703,116	8,001,263	8,250,000	4020-00	Property Taxes - Current Year	0.00	9,700,000	0	0
58,546	65,383	75,000	4025-00	MVA Billing	0.00	75,500	0	0
0	0	500	4030-00	FEMA Grants	0.00	0	0	0
3,500	2,750	2,500	4040-00	Fire Marshal Fees	0.00	5,000	0	0
55,258	17,450	18,250	4045-00	Cell Tower Lease	0.00	19,800	0	0
36,164	34,421	606,750	4047-00	Rockdale Property	0.00	0	0	0
86,942	160,572	135,000	4050-00	Interest on Investments	0.00	140,000	0	0
555	0	500	4055-00	Donations	0.00	500	0	0
7,250	7,475	0	4060-00	WVCC Backup Ctr	0.00	0	0	0
4,090	5,684	157,500	4065-00	Miscellaneous	0.00	5,000	0	0
900	0	0	4070-00	Recovery/Reimbursement	0.00	15,000	0	0
0	0	0	4073-00	COBRA Reimbursement	0.00	58,800	0	0
234,654	365,754	250,000	4075-00	Conflagration Reimbursement	0.00	290,000	0	0
0	0	1,000	4080-00	Sale of Assets	0.00	500	0	0
20	0	0	4085-00	Sale of Sportswear	0.00	0	0	0
<b>14,707,667</b>	<b>16,176,313</b>	<b>17,757,500</b>	<b>General Fund Revenue Totals:</b>		<b>0.00</b>	<b>18,642,600</b>	<b>0</b>	<b>0</b>

# General Fund – Fire Operations

## Division Description

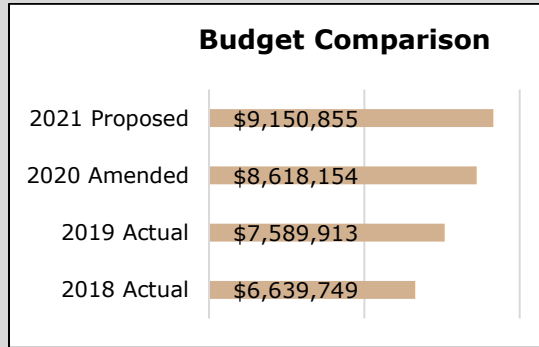
The Operations Division is the emergency response function of the District. The focus is on a high level of response to emergency incidents to protect life and property. The District operates eight community fire stations, four of which are staffed with a combination of career and volunteer staff, four of which are staffed by volunteers and three house 24 hour/7-day a week Advanced Life Support Ambulances. Each of the eight fire stations are assigned a geographical area that defines their initial or first-due response area and are supported by the entire District during overlapping call times or multi-apparatus responses. There are 12-16 personnel on-duty each day to respond to emergencies, supplemented by additional volunteers and day-time career staff.



## Budget Summary

Expenditures	2018 Actual	2019 Actual	2020 Amended	2021 Proposed
Personnel Services	\$ 5,957,566	\$ 6,791,163	\$ 7,771,620	\$ 8,227,005
Materials & Services	\$ 682,184	\$ 798,750	\$ 846,534	\$ 923,850
	<b>\$ 6,639,749</b>	<b>\$ 7,589,913</b>	<b>\$ 8,618,154</b>	<b>\$ 9,150,855</b>

# MARION COUNTY FIRE DISTRICT 1



## **Personnel Summary**

Position	2020 Adopted	2021 Proposed
Battalion Chiefs	3.00	3.00
Captains	9.00	9.00
Engineers	9.00	9.00
Firefighter/EMT or Paramedics	20.00	22.00
Single Role EMT/Paramedics	3.00	3.00
<b>Total</b>	<b>44.00</b>	<b>46.00</b>

## **Proposed Significant Changes for FY 2021**

- Addition of 2 Firefighter/EMT/Paramedics for additional staffing at the Clear Lake Fire Station to address increasing call volumes throughout the District
- Increase cost for Health Insurance coverage
- Small cost of living adjustment per Collective Bargaining Agreement
- Status Quo budget for most Materials & Services costs through efficiencies

## **Current Year Accomplishments**

- Purchasing efficiencies
- Response to over 8,000 calls for service
- Response to the COVID-19 Pandemic

## MARION COUNTY FIRE DISTRICT 1

2018 Actual	2019 Actual	2020 Amended	Account 10-10	Description Fire Operations	2021 FTE	2021 Proposed	2021 Approved	2021 Adopted
2,834,563	3,259,725	3,851,500	5200-00	Salaries & Wages	46.00	4,110,650	0	0
56,907	62,264	60,000	5235-00	Wages -Incentives	0.00	60,000	0	0
756,816	843,301	527,500	5240-00	Wages - Out of Shift Overtime	0.00	586,200	0	0
70,689	65,325	189,750	5250-00	Wages - Leave Sellback	0.00	159,500	0	0
283,802	320,127	342,750	5260-00	FICA & Medicare	0.00	375,920	0	0
1,060,482	1,148,911	1,440,500	5265-00	Retirement OPERS, 401A & 457	0.00	1,513,020	0	0
774,208	971,154	1,194,000	5270-00	Health, Dental & VEBA	0.00	1,252,190	0	0
32,294	27,751	33,250	5275-00	Life/AD&D/LTD	0.00	35,135	0	0
84,164	84,237	126,000	5280-00	Workers Compensation	0.00	127,500	0	0
3,641	8,369	6,370	5285-00	Workers Benefit Fund & UI	0.00	6,890	0	0
0	258	1,500	5300-00	Operational Supplies	0.00	2,400	0	0
993	1,423	2,015	5305-00	Absorbent Supplies	0.00	2,000	0	0
1,895	336	4,400	5310-00	Passports & Accountability	0.00	4,600	0	0
0	281	1,000	5315-00	Air Monitor Maintenance	0.00	3,000	0	0
2,064	898	4,000	5320-00	Thermal Imaging Maintenance	0.00	1,000	0	0
1,541	1,111	3,000	5325-00	Ladder Testing & Maintenance	0.00	3,000	0	0
11,592	12,892	21,500	5330-00	MDT & Tablet Operations	0.00	14,000	0	0
215	1,207	350	5335-00	Small Tools & Equipment	0.00	400	0	0
1,751	656	3,000	5340-00	Breathing Air System Maint	0.00	3,000	0	0
378	428	1,500	5345-00	Power Tool Maintenance	0.00	1,425	0	0
331	175	350	5350-00	Nozzles & Appliances Maint	0.00	850	0	0
6,645	7,413	12,000	5355-00	Holmatro Tool Maintenance	0.00	18,100	0	0
11,722	22,279	16,700	5360-00	SCBA Repair & Maintenance	0.00	19,500	0	0
0	0	0	5363-00	FIT Testing	0.00	1,900	0	0
8,512	4,356	5,500	5365-00	Pump Testing	0.00	5,500	0	0
0	2,660	1,350	5370-00	Maps & Preplans	0.00	2,596	0	0
4,950	10,079	8,500	5375-00	Firefighting Foam	0.00	6,404	0	0
21,343	57,997	8,565	5380-00	Wildland FF Equipment	0.00	8,155	0	0
188	245	1,000	5385-00	Batteries	0.00	1,000	0	0
2,154	465	750	5390-00	Flashlights	0.00	750	0	0
0	0	6,500	5395-00	Fitness Equipment	0.00	6,500	0	0
8,843	6,370	8,100	5400-00	Hose Testing & Maintenance	0.00	9,000	0	0
10,682	10,682	10,750	5405-00	EPCR - ESO Solutions	0.00	12,500	0	0

## MARION COUNTY FIRE DISTRICT 1

2018 Actual	2019 Actual	2020 Amended	Account	Description	2021 FTE	2021 Proposed	2021 Approved	2021 Adopted
			<b>10-10</b>	<b>Fire Operations</b>				
11,450	12,616	13,200	5410-00	NIFRS - Emergency Reporting	0.00	13,200	0	0
1,018	1,069	1,375	5415-00	Active 911 Alerting System	0.00	1,375	0	0
332,127	358,588	384,590	5420-00	Dispatch Fees - WVCC	0.00	402,670	0	0
(9,047)	0	3,750	5425-00	Admin Expense	0.00	750	0	0
867	3,049	1,000	5440-00	Incident Rehab Supplies	0.00	1,000	0	0
7,479	7,770	12,525	5445-00	EMS Expenses	0.00	14,525	0	0
4,404	6,356	6,940	5450-00	Oxygen	0.00	6,940	0	0
9,072	10,855	10,500	5455-00	Trauma Supplies	0.00	11,100	0	0
17,518	18,582	17,750	5460-00	Airway Supplies	0.00	17,150	0	0
11,403	15,915	12,000	5465-00	Universal Precaution Supplies	0.00	12,000	0	0
8,171	13,593	13,500	5470-00	Cardiac Supplies	0.00	13,500	0	0
21,176	25,249	26,250	5475-00	EMS Equipment Contracts	0.00	9,000	0	0
2,503	5,400	5,250	5480-00	EMS Equipment Repair/Maint	0.00	20,250	0	0
2,622	3,760	3,750	5485-00	Glucose Testing Supplies	0.00	3,000	0	0
21,025	22,107	23,000	5490-00	Medications	0.00	23,000	0	0
34,694	33,000	30,000	5495-00	IV Supplies & Solutions	0.00	30,000	0	0
193	221	500	5500-00	Bio Hazard Disposal	0.00	500	0	0
505	6,895	400	5505-00	EMS Certifications	0.00	9,600	0	0
800	650	1,000	5510-00	Ambulance Licensing	0.00	1,000	0	0
1,049	17	1,000	5515-00	Pager Repair & Maintenance	0.00	500	0	0
9,645	7,125	26,000	5520-00	Portable Repair & Maintenance	0.00	8,000	0	0
0	0	2,500	5525-00	Base Station Repair/Maint	0.00	2,500	0	0
0	0	1,000	5530-00	Radio Frequency Licensing	0.00	1,000	0	0
90	170	175	5540-00	Dues & Subscriptions	0.00	175	0	0
7,451	8,033	15,600	5545-00	Structural PPE - Helmets	0.00	5,250	0	0
730	452	504	5550-00	Structural PPE - Faceshields	0.00	600	0	0
538	666	350	5555-00	Structural PPE - Suspenders	0.00	410	0	0
1,115	678	700	5560-00	Structural PPE - Hoods	0.00	1,550	0	0
4,062	4,191	4,290	5565-00	Structural PPE - Boots	0.00	3,800	0	0
4,308	3,060	1,500	5570-00	Structural PPE - Gloves	0.00	2,275	0	0
893	435	420	5575-00	Structural PPE - Flashlights	0.00	1,265	0	0
44,375	36,499	40,000	5580-00	Structural PPE - Pants & Coats	0.00	105,950	0	0
324	360	200	5585-00	Structural PPE - Cleaning	0.00	150	0	0



## MARION COUNTY FIRE DISTRICT 1

2018 Actual	2019 Actual	2020 Amended	Account	Description	2021 FTE	2021 Proposed	2021 Approved	2021 Adopted
					<b>10-10</b>			
					<b>Fire Operations</b>			
1,491	8,012	5,000	5590-00	Structural PPE - Repair/Maint	0.00	4,000	0	0
0	0	0	5595-00	Wildland PPE	0.00	2,935	0	0
0	0	0	5600-00	Sportswear	0.00	8,000	0	0
0	0	7,000	5603-00	Winter Jackets	0.00	7,000	0	0
1,002	1,853	3,750	5605-00	Uniforms - Hardware	0.00	3,600	0	0
859	652	2,000	5615-00	Uniforms - Repair & Alteration	0.00	2,500	0	0
4,208	4,522	7,875	5620-00	Uniforms - Boot Allowance	0.00	8,000	0	0
702	1,299	8,000	5625-00	Uniforms - Class A	0.00	8,000	0	0
11,635	22,472	16,000	5630-00	Uniforms - Class B	0.00	16,000	0	0
13,930	10,370	13,060	5635-00	Uniforms - Class C	0.00	12,250	0	0
<b>6,639,749</b>	<b>7,589,913</b>	<b>8,618,154</b>	<b>Fire Operations Totals:</b>		<b>46.00</b>	<b>9,150,855</b>	<b>0</b>	<b>0</b>

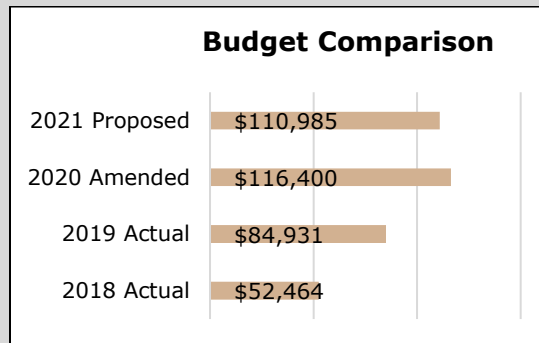
## General Fund – Volunteer

### **Division Description**

The Volunteer Division responds to emergency calls and in combination with career staff, staff apparatus for emergency response. Volunteer Station Lieutenants oversee the volunteers at each station and the Volunteer Station Lieutenants are supervised by a Battalion Chief. Stations 3, 5, and 6 house Resident Volunteers.

### **Budget Summary**

<b>Expenditures</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Amended</b>	<b>2021 Proposed</b>
Personnel Services	\$ 742	\$ 9,195	\$ 10,700	\$ 11,535
Materials & Services	\$ 51,722	\$ 75,735	\$ 105,700	\$ 99,450
	<b>\$ 52,464</b>	<b>\$ 84,931</b>	<b>\$ 116,400</b>	<b>\$ 110,985</b>



### **Personnel Summary**

There are currently 51 volunteers serving the Marion County Fire District Community, including home responder, tour-of-duty, resident, student and support service volunteers.

### **Proposed Significant Changes for FY 2021**

- Reduction in station specific expenses for supplies
- Continued adjustment of the volunteer firefighter role and recruitment of new volunteers

### **Current Year Accomplishments**

- Revision of volunteer minimum activity standards
- Recruitment and training of new volunteer firefighters

## MARION COUNTY FIRE DISTRICT 1

2018 Actual	2019 Actual	2020 Amended	Account 10-20	Description Volunteer	2021 FTE	2021 Proposed	2021 Approved	2021 Adopted
742	979	1,000	5260-00	FICA & Medicare	0.00	1,600	0	0
0	8,203	9,700	5275-00	Life/AD&D	0.00	9,885	0	0
0	13	0	5285-00	Workers Benefit Fund & UI	0.00	50	0	0
2,184	3,320	2,500	5645-00	Recognition & Awards	0.00	7,500	0	0
22,238	41,837	70,000	5650-00	Volunteer Incent & Reimb	0.00	60,000	0	0
131	2,899	2,500	5655-00	Support Services Program	0.00	3,000	0	0
2,997	2,603	4,000	5660-00	Station 1 Logistics	0.00	3,500	0	0
3,554	3,466	4,000	5665-00	Station 2 Logistics	0.00	3,500	0	0
1,062	917	2,000	5670-00	Station 3 Logistics	0.00	1,750	0	0
0	374	100	5675-00	Station 4 Logistics	0.00	100	0	0
5,674	3,720	4,000	5680-00	Station 5 Logistics	0.00	3,500	0	0
2,850	4,184	4,000	5685-00	Station 6 Logistics	0.00	3,500	0	0
0	0	100	5690-00	Station 7 Logistics	0.00	100	0	0
8,593	9,660	10,000	5695-00	Recognition Functions	0.00	9,000	0	0
2,439	2,754	2,500	5700-00	Public Education	0.00	4,000	0	0
<b>52,464</b>	<b>84,931</b>	<b>116,400</b>	<b>Volunteer Operations Totals:</b>		<b>0.00</b>	<b>110,985</b>	<b>0</b>	<b>0</b>

# General Fund - Administration

## Division Description

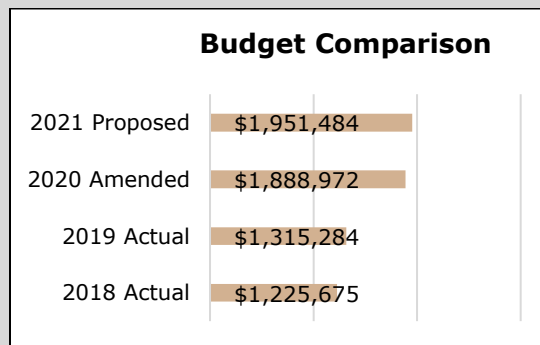
The Administration Division includes the function of the Fire Chief, general administrative services, legal, contract administration, human resource management, and finance. The Fire Chief serves as the Chief Executive Officer and Chief Finance Officer while providing direction, supervision, coordination,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

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

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

## Budget Summary

<b>Expenditures</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Amended</b>	<b>2021 Proposed</b>
Personnel Services	\$ 714,411	\$ 833,068	\$ 988,625	\$ 970,110
Materials & Services	\$ 511,264	\$ 482,216	\$ 900,347	\$ 981,374
	<b>\$ 1,225,675</b>	<b>\$ 1,315,284</b>	<b>\$ 1,888,972</b>	<b>\$ 1,951,484</b>



# MARION COUNTY FIRE DISTRICT 1

## **Personnel Summary**

Position	2020 Adopted	2021 Proposed
Fire Chief	1.00	1.00
Deputy Fire Chief	1.00	1.00
Chief Administrative Officer	1.00	1.00
Financial & Administrative Specialist	1.00	1.00
Financial Analyst	0.50	0.50
IT Desktop Support & Project Mgr.	0.50	0.50
Management Analyst	0.50	0.00
Staff Assistant/Receptionist	0.00	0.50
<b>Total</b>	<b>5.50</b>	<b>5.50</b>

## **Proposed Significant Changes for FY 2021**

- Small cost of living adjustments
- Addition of a Receptionist/Staff Assistant to assist with front office reception and division of administrative staff job duties
- Cancellation of the Chaplains Contract. Utilization of Peer Support, EAP & local resources

## **Current Year Accomplishments**

- Revision of the 5 and 10-year financial forecast
- Completion of Ground Emergency Medical Transport (GEMT) cost recovery reporting
- Hiring of the Deputy Fire Chief
- Several grant requests

2018 Actual	2019 Actual	2020 Amended	Account	Description	2021 FTE	2021 Proposed	2021 Approved	2021 Adopted
				<b>10-30 Administration</b>				
418,985	450,284	539,000	5200-00	Salaries & Wages	5.50	543,850	0	0
20,567	68,992	27,000	5250-00	Wages - Leave Sellback	0.00	27,150	0	0
31,766	32,192	42,250	5260-00	FICA & Medicare	0.00	43,700	0	0
154,703	170,007	184,750	5265-00	Retirement OPERS, 401A & 457	0.00	200,750	0	0
84,044	106,806	189,500	5270-00	Health, Dental & VEBA	0.00	149,000	0	0
2,772	3,173	4,300	5275-00	Life/AD&D/LTD	0.00	4,175	0	0
1,097	1,130	1,100	5280-00	Workers Compensation	0.00	750	0	0
476	483	725	5285-00	Workers Benefit Fund & UI	0.00	735	0	0
862	3,257	2,250	5425-00	Admin Expense	0.00	4,500	0	0
2,856	1,617	2,470	5540-00	Dues & Subscriptions	0.00	3,011	0	0
14,127	0	35,000	5720-00	Election Costs	0.00	35,000	0	0

## MARION COUNTY FIRE DISTRICT 1

2018 Actual	2019 Actual	2020 Amended	Account 10-30	Description Administration	2021 FTE	2021 Proposed	2021 Approved	2021 Adopted
1,363	402	39,750	5725-00	Career Physicals	0.00	23,750	0	0
7,025	5,025	42,750	5730-00	Volunteer Physicals	0.00	15,350	0	0
1,379	969	2,880	5735-00	Immunization Supplies	0.00	5,500	0	0
89,865	95,646	110,055	5740-00	District Insurance	0.00	121,625	0	0
40,297	53,119	100,000	5745-00	Legal Services	0.00	100,000	0	0
16,525	22,380	17,500	5750-00	Audit Services	0.00	16,850	0	0
99,582	92,720	287,000	5755-00	EMS Billing Charges	0.00	297,000	0	0
8,279	13,117	17,500	5760-00	EMS Billing Refunds	0.00	10,000	0	0
2,460	3,292	52,730	5765-00	Electronic Media	0.00	47,730	0	0
6,768	7,221	6,464	5770-00	Office Equipment Leases	0.00	5,052	0	0
2,248	3,672	3,200	5780-00	Copies	0.00	2,800	0	0
1,063	1,079	1,000	5785-00	Postage & Shipping	0.00	1,216	0	0
5,075	6,061	4,500	5790-00	Office Supplies	0.00	5,000	0	0
0	0	7,500	5793-00	IT Computer & Supplies	0.00	7,620	0	0
8,069	12,611	14,604	5795-00	Software Licensing	0.00	10,885	0	0
38,270	2,035	6,739	5800-00	Finance Expenses	0.00	5,375	0	0
171	192	250	5810-00	Document Shredding	0.00	250	0	0
5,280	17,698	5,235	5815-00	Publications	0.00	15,090	0	0
0	0	0	5820-00	Photography	0.00	1,900	0	0
1,175	0	0	5830-00	Expenses to Recover	0.00	15,000	0	0
0	0	0	5833-00	Expenses to Recover - COBRA	0.00	58,800	0	0
23,500	23,500	23,500	5835-00	Contracts - Medical Director	0.00	23,500	0	0
5,486	4,853	4,170	5840-00	Background Checks	0.00	9,070	0	0
60	0	1,500	5845-00	Safety Committee	0.00	1,500	0	0
7,250	0	5,000	5850-00	SDAO Matching Grant Project	0.00	5,000	0	0
6,000	6,000	6,000	5855-00	Chaplains Service	0.00	0	0	0
116,229	105,749	100,800	5939-00	IT Support	0.00	133,000	0	0
<b>1,225,675</b>	<b>1,315,284</b>	<b>1,888,972</b>	<b>Administration Totals:</b>		<b>5.50</b>	<b>1,951,484</b>	<b>0</b>	<b>0</b>

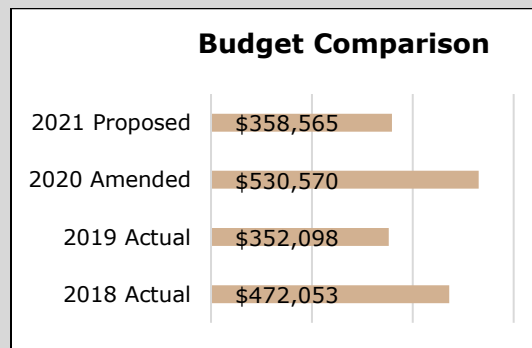
## General Fund – Training

**Division Description**

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

**Budget Summary**

<b>Expenditures</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Amended</b>	<b>2021 Proposed</b>
Personnel Services	\$ 397,835	\$ 248,494	\$ 380,050	\$ 214,420
Materials & Services	\$ 74,218	\$ 103,603	\$ 150,520	\$ 144,145
	<b>\$ 472,053</b>	<b>\$ 352,098</b>	<b>\$ 530,570</b>	<b>\$ 358,565</b>



**Personnel Summary**

<b>Position</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Training Captain	1.00	1.00
Lieutenant Training Officer	1.00	0.00
<b>Total</b>	<b>2.00</b>	<b>1.00</b>

# MARION COUNTY FIRE DISTRICT 1

## Proposed Significant Changes for FY 2021

- Expansion of Target Solutions Program to deliver and track training opportunities
- Expansion of specialty training opportunities

## Current Year Accomplishments

- Training of over 100 career and volunteer personnel
- Introduction of Target Solutions, an online training and tracking program
- Reclassification of the Training Lieutenant to Training Captain, re-alignment of some Training Division duties to Battalion Chief and Training Coordinators

2018 Actual	2019 Actual	2020 Amended	Account 10-40	Description Training	2021 FTE	2021 Proposed	2021 Approved	2021 Adopted
187,721	124,394	195,000	5200-00	Salaries & Wages	1.00	101,680	0	0
39,929	17,382	7,500	5240-00	Wages - Out of Shift Overtime	0.00	18,000	0	0
15,893	8,172	7,500	5250-00	Wages - Leave Sellback	0.00	3,910	0	0
16,307	10,989	17,500	5260-00	FICA & Medicare	0.00	9,550	0	0
75,407	46,720	81,000	5265-00	Retirement OPERS, 401A & 457	0.00	43,890	0	0
53,077	34,958	62,500	5270-00	Health, Dental & VEBA	0.00	33,110	0	0
1,529	967	1,750	5275-00	Life/AD&D/LTD	0.00	865	0	0
7,705	4,753	7,000	5280-00	Workers Compensation	0.00	3,250	0	0
267	160	300	5285-00	Workers Benefit Fund & UI	0.00	165	0	0
41	56	2,350	5425-00	Admin Expense	0.00	11,060	0	0
5,711	7,589	15,000	5867-00	Conferences & Seminars	0.00	9,300	0	0
2,963	0	2,500	5869-00	EMS Training Supplies	0.00	2,500	0	0
3,170	1,852	13,520	5871-00	Classroom Supplies	0.00	4,775	0	0
2,974	2,003	2,750	5873-00	Fire Training Supplies	0.00	9,410	0	0
277	170	800	5875-00	Training Rehab Supplies	0.00	2,575	0	0
2,996	2,325	7,100	5877-00	Fire Training Outsource	0.00	9,025	0	0
234	0	0	5879-00	EMS Training Expenses	0.00	0	0	0
5,517	22,531	20,000	5881-00	EMS Training Outsource	0.00	20,000	0	0
318	1,438	2,000	5883-00	Admin Training Outsource	0.00	4,000	0	0
49,480	65,640	84,000	5885-00	Professional Development	0.00	61,500	0	0
100	0	0	5887-00	Tuition Costs	0.00	0	0	0
439	0	500	5889-00	Specialty Training Outsource	0.00	10,000	0	0
<b>472,053</b>	<b>352,098</b>	<b>530,570</b>	<b>Training Totals:</b>		<b>1.00</b>	<b>358,565</b>	<b>0</b>	<b>0</b>



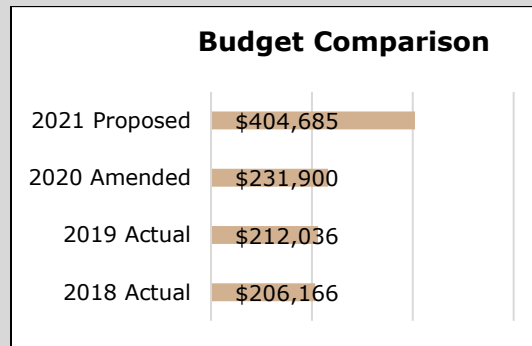
## General Fund – Prevention

**Division Description**

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

**Budget Summary**

<b>Expenditures</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Amended</b>	<b>2021 Proposed</b>
Personnel Services	\$ 200,326	\$ 204,145	\$ 217,450	\$ 387,535
Materials & Services	\$ 5,840	\$ 7,890	\$ 14,450	\$ 17,150
	<b>\$ 206,166</b>	<b>\$ 212,036</b>	<b>\$ 231,900</b>	<b>\$ 404,685</b>



**Personnel Summary**

<b>Position</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Fire Marshal	1.00	1.00
Deputy Fire Marshal	0.00	1.00
<b>Total</b>	<b>1.00</b>	<b>2.00</b>

# MARION COUNTY FIRE DISTRICT 1

## Proposed Significant Changes for FY 2021

- Proposed addition of a Deputy Fire Marshal pending Local Option Levy funding to assist in Fire Prevention/Enforcement activities

## Current Year Accomplishments

- Continuation to manage Divisional responsibilities with 1 FTE
- Expansion of the Fire Marshal cost recovery fees

2018 Actual	2019 Actual	2020 Amended	Account 10-50	Description Prevention	2021 FTE	2021 Proposed	2021 Approved	2021 Adopted
110,558	114,469	118,250	5200-00	Salaries & Wages	2.00	216,200	0	0
3,379	3,440	2,500	5240-00	Wages - Out of Shift Overtime	0.00	4,500	0	0
4,512	4,204	4,600	5250-00	Wages - Leave Sellback	0.00	5,900	0	0
9,100	9,411	9,600	5260-00	FICA & Medicare	0.00	17,335	0	0
40,624	42,535	46,000	5265-00	Retirement OPERS, 401A & 457	0.00	81,340	0	0
27,260	24,958	31,500	5270-00	Health, Dental & VEBA	0.00	54,140	0	0
866	866	900	5275-00	Life/AD&D/LTD	0.00	1,680	0	0
3,911	4,140	3,900	5280-00	Workers Compensation	0.00	6,150	0	0
117	123	200	5285-00	Workers Benefit Fund & UI	0.00	290	0	0
8	0	250	5425-00	Admin Expense	0.00	250	0	0
1,716	1,786	2,000	5540-00	Dues & Subscriptions - FM	0.00	4,000	0	0
0	110	200	5893-00	Photography Supplies	0.00	400	0	0
0	0	2,500	5895-00	FM Operational Supplies	0.00	4,000	0	0
0	1,495	2,000	5897-00	Community Outreach Supplies	0.00	2,500	0	0
4,116	4,500	7,500	5899-00	Open House Supplies	0.00	6,000	0	0
<b>206,166</b>	<b>212,036</b>	<b>231,900</b>	<b>Prevention Totals:</b>		<b>2.00</b>	<b>404,685</b>	<b>0</b>	<b>0</b>

## General Fund – Fleet & Facilities

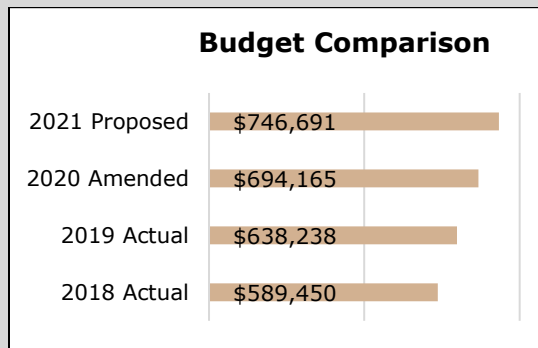
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### **Division Description**

The Fleet & Facilities Division is responsible for the coordination and oversight of the routine and preventive maintenance of all the District’s fleet and facilities. The main objective of the department is to maintain and protect the public’s investment with the District’s facilities and equipment.

### **Budget Summary**

<b>Expenditures</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Amended</b>	<b>2021 Proposed</b>
Personnel Services	\$ 157,249	\$ 161,164	\$ 179,950	\$ 184,625
Materials & Services	\$ 432,201	\$ 477,074	\$ 514,215	\$ 562,066
	<b>\$ 589,450</b>	<b>\$ 638,238</b>	<b>\$ 694,165</b>	<b>\$ 746,691</b>



### **Personnel Summary**

<b>Position</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Facilities Maintenance/Firefighter	1.00	1.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>

# MARION COUNTY FIRE DISTRICT 1

## Proposed Significant Changes for FY 2021

- Increase for apparatus repairs and contract labor based on historical trending, still cost effective in lieu of in-house servicing

## Current Year Accomplishments

- Maintenance of aging fleet of apparatus
- Maintenance of aging facilities
- Evaluation of vendor service costs
- Re-alignment of overall fleet and facilities duties & responsibilities

2018 Actual	2019 Actual	2020 Amended	Account 10-60	Description Fleet & Facilities	2021 FTE	2021 Proposed	2021 Approved	2021 Adopted
80,460	81,520	84,000	5200-00	Salaries & Wages	1.00	86,170	0	0
0	2,131	0	5235-00	Wages -Incentives	0.00	0	0	0
17,342	9,135	12,500	5240-00	Wages - Out of Shift Overtime	0.00	13,500	0	0
1,439	0	3,300	5250-00	Wages - Leave Sellback	0.00	3,320	0	0
7,540	7,626	7,900	5260-00	FICA & Medicare	0.00	7,975	0	0
22,446	31,640	37,000	5265-00	Retirement OPERS, 401A & 457	0.00	36,950	0	0
24,106	25,062	31,250	5270-00	Health, Dental & VEBA	0.00	33,110	0	0
612	613	750	5275-00	Life/AD&D/LTD	0.00	760	0	0
3,189	3,324	3,100	5280-00	Workers Compensation	0.00	2,700	0	0
117	114	150	5285-00	Workers Benefit Fund & UI	0.00	140	0	0
0	28	150	5425-00	Admin Expense	0.00	150	0	0
14,811	17,167	18,000	5775-00	Cell Phones	0.00	18,000	0	0
38,765	20,911	30,000	5903-00	Station Repair & Maintenance	0.00	52,000	0	0
9,695	18,067	12,000	5905-00	Grounds Repair & Maintenance	0.00	17,740	0	0
8,537	7,302	10,000	5907-00	Station Generator Repair/Maint	0.00	16,926	0	0
2,520	2,520	3,000	5909-00	Station Fire Alarm Monitoring	0.00	5,000	0	0
105	4,041	5,000	5911-00	Station Fire Alarm Testing	0.00	3,000	0	0
1,815	2,148	2,300	5913-00	Fire Extinguisher Repair/Maint	0.00	2,500	0	0
18,187	1,118	20,600	5915-00	Station Equipment/ Furnishings	0.00	19,500	0	0
1,317	2,018	1,320	5919-00	Cleaning Supplies	0.00	1,500	0	0
211	601	400	5921-00	Laundry Supplies	0.00	500	0	0
1,680	1,320	2,810	5923-00	Kitchen Supplies	0.00	1,750	0	0
4,402	3,715	4,785	5925-00	Paper Products	0.00	4,750	0	0
6,517	7,214	6,800	5927-00	Drinking Water	0.00	5,500	0	0

## MARION COUNTY FIRE DISTRICT 1

2018 Actual	2019 Actual	2020 Amended	Account 10-60	Description Fleet & Facilities	2021 FTE	2021 Proposed	2021 Approved	2021 Adopted
449	1,566	3,100	5929-00	Miscellaneous Supplies	0.00	3,000	0	0
21,865	21,313	23,000	5931-00	Land Line Phones	0.00	23,000	0	0
48,650	43,564	50,000	5933-00	Electricity	0.00	50,000	0	0
23,582	23,816	28,000	5935-00	Natural Gas	0.00	28,000	0	0
262	1,827	1,500	5937-00	Water & Sewer	0.00	1,500	0	0
5,343	4,587	5,000	5941-00	Garbage Service	0.00	5,300	0	0
25,927	26,386	28,500	5943-00	Cable & Internet	0.00	28,500	0	0
288	828	750	5945-00	Fleet Tools and Equipment	0.00	750	0	0
45,468	61,937	45,000	5949-00	Apparatus Repairs	0.00	70,000	0	0
5,670	7,222	5,200	5951-00	Lube Oil Filter	0.00	6,000	0	0
15,852	17,214	25,000	5953-00	Fuel - Gasoline	0.00	25,000	0	0
54,839	72,461	75,000	5955-00	Fuel - Diesel	0.00	70,000	0	0
844	339	600	5957-00	Apparatus Cleaning Supplies	0.00	600	0	0
532	315	500	5959-00	Fleet Stock Supplies	0.00	500	0	0
4,187	1,862	5,000	5961-00	Body Work & Painting	0.00	5,000	0	0
13,430	20,825	18,000	5963-00	Electrical Repairs	0.00	18,000	0	0
27	99	300	5965-00	Apparatus Titling & Licensing	0.00	500	0	0
15,731	23,846	27,000	5967-00	Apparatus Tires	0.00	22,000	0	0
1,401	4,505	5,600	5969-00	Apparatus Batteries	0.00	5,600	0	0
39,293	54,393	50,000	5971-00	Contract Shop Labor	0.00	50,000	0	0
<b>589,450</b>	<b>638,238</b>	<b>694,165</b>		<b>Fleet &amp; Facilities Totals:</b>	<b>1.00</b>	<b>746,691</b>	<b>0</b>	<b>0</b>

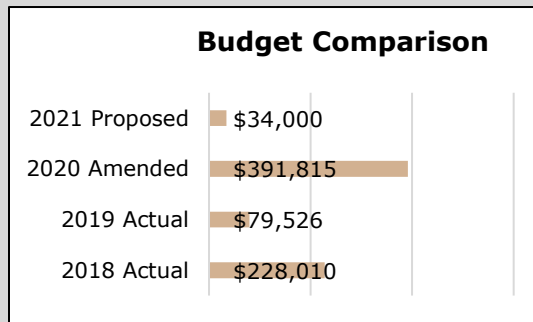
# General Fund – Capital Outlay

## Division Description

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

## Budget Summary

Expenditures	2018 Actual	2019 Actual	2020 Amended	2021 Proposed
Capital Outlay	\$ 228,010	\$ 79,526	\$ 391,815	\$ 34,000
	<b>\$ 228,010</b>	<b>\$ 79,526</b>	<b>\$ 391,815</b>	<b>\$ 34,000</b>



## Proposed Significant Changes for FY 2021

- Decrease in expenditures as cost saving measure

## Current Year Accomplishments

- Replacement of out of service extrication equipment
- Transfer to Capital Outlay Reserve Fund for future expenses in-lieu of bond funding

## MARION COUNTY FIRE DISTRICT 1

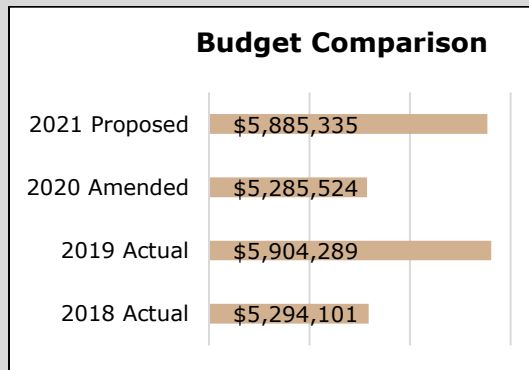
2018 Actual	2019 Actual	2020 Amended	Account 10-80	Description Capital Outlay	2021 FTE	2021 Proposed	2021 Approved	2021 Adopted
2,989	7,868	0	7000-00	CO - Facilities	0.00	0	0	0
3,030	472	0	7005-00	CO - EMS Division	0.00	0	0	0
11,114	0	0	7010-00	Capital Outlay Projects - SCBA	0.00	0	0	0
23,555	0	21,065	7015-00	CO - Breathing Air System	0.00	0	0	0
6,383	5,178	6,500	7020-00	CO - Fire Hose	0.00	6,500	0	0
1,384	12,007	0	7035-00	CO - Power Tools	0.00	0	0	0
4,134	198	0	7040-00	CO - MDT Operations	0.00	0	0	0
87,551	20,498	12,500	7050-00	CO - Radios	0.00	12,500	0	0
82,672	6,596	15,000	7055-00	CO - Fire Equipment	0.00	15,000	0	0
0	14,202	26,750	7058-00	CO - Extrication Equipment	0.00	0	0	0
810	0	0	7060-00	CO - Fitness Equipment	0.00	0	0	0
4,388	7,800	0	7065-00	CO - IT & Computers	0.00	0	0	0
0	4,707	0	7070-00	CO - Office Furnishings	0.00	0	0	0
0	0	310,000	7160-00	CO - Apparatus Replacement	0.00	0	0	0
<b>228,010</b>	<b>79,526</b>	<b>391,815</b>		<b>Capital Outlay Totals:</b>	<b>0.00</b>	<b>34,000</b>	<b>0</b>	<b>0</b>

## General Fund – Not Alloc to Org Unit

### Division Description

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

Expenditures	2018 Actual	2019 Actual	2020 Amended	2021 Proposed
Transfer Out	\$ 50,000	\$ 116,240	\$ 698,000	\$ 875,000
Contingency	\$ 0	\$ 0	\$ 595,000	\$ 630,000
Ending Fund Balance	\$ 5,244,101	\$ 5,788,049	\$ 3,992,524	\$ 4,380,335
	<b>\$ 5,294,101</b>	<b>\$ 5,904,289</b>	<b>\$ 5,285,524</b>	<b>\$ 5,885,335</b>





## MARION COUNTY FIRE DISTRICT 1

2018 Actual	2019 Actual	2020 Amended	Account 10-99	Description Not Allocated to Org Unit	2021 FTE	2021 Proposed	2021 Approved	2021 Adopted
50,000	116,240	698,000	10-80-7999-00	Transfer to other fund expense	0.00	0	0	0
0	0	0	10-99-7999-00	Transfers to Other Fund	0.00	875,000	0	0
0	0	2,047,524	10-30-9997-00	GF Reserve for Future Expend	0.00	0	0	0
0	0	0	10-99-9997-00	Reserve for Future Expend	0.00	2,490,000	0	0
0	0	595,000	10-30-9998-00	GF Contingency	0.00	0	0	0
0	0	0	10-99-9998-00	Contingency	0.00	630,000	0	0
5,244,101	5,788,049	1,945,000	10-30-9999-00	Unapp End Fund Balance	0.00	0	0	0
0	0	0	10-99-9999-00	Unapp End Fund Balance	0.00	1,890,335	0	0
<b>5,294,101</b>	<b>5,904,289</b>	<b>5,285,524</b>		<b>Not Allocated to Org Unit Totals:</b>	<b>0.00</b>	<b>5,885,335</b>	<b>0</b>	<b>0</b>

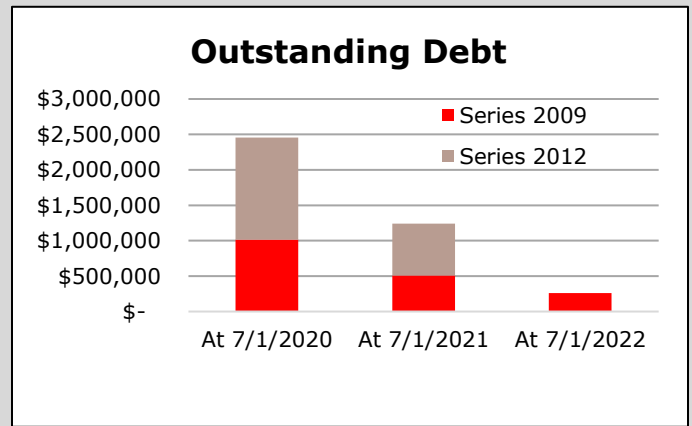
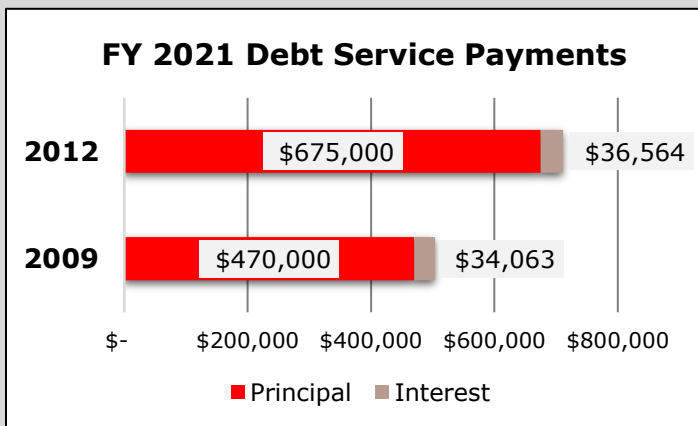
## Debt Service Fund – Fund 30

### Fund Description

This fund is to record and manage the payments on outstanding general obligation bonds from 2008. There are two sets of \$5,000,000 bond sales that are being re-paid, from 2009 & 2012. The bond rate to the taxpayers fluctuates between 0.30-0.33/\$1,000 of assessed value.

At the end of FY 2020, the District’s total outstanding debt is \$2,454,833.

The Bonds provided funds for capital construction and improvements and bond costs. It funded replacement and equipping of public safety vehicles in the District’s fleet, including fire engines, emergency vehicles and vehicles for medical response and related vehicles. The bonds also provided funds for improvements, upgrades and expansion to fire station facilities. To save taxpayers money and due to adequate contingency funds in this fund, a prepayment of one of the 2009 series bond payments will be made in FY 2021.



### Statement of Bonds Outstanding

	Date of Issue	Date of Maturity	Amount of Issue	Rate of Interest	Outstanding 6/30/2020	Maturing 2020-2021 Principal	Maturing 2020-2021 Interest
<b>General Obligation Bonds</b>							
2009 Bonds	6/16/2009	12/15/2023	\$ 5,000,000	2.8 - 4.5%	\$ 1,014,525	\$ 470,000	\$ 34,063
2012 Bonds	1/19/2012	6/15/2022	\$ 5,000,000	2.64%	\$ 1,440,308	\$ 675,000	\$ 36,564
TOTAL - Debt			\$ 10,000,000		\$ 2,454,833	\$ 1,145,000	\$ 70,627

## Debt Service Fund – Fund 30 (Continued)

2018 Actual	2019 Actual	2020 Amended	Account 30	Description Debt Service Fund	2021 FTE	2021 Proposed	2021 Approved	2021 Adopted
224,825	232,577	270,795	4000-00	Beginning Fund Balance	0.00	315,534	0	0
22,018	39,701	27,500	4015-00	Property Taxes - Delinquent Yr	0.00	25,000	0	0
890,275	924,239	940,137	4020-00	Property Taxes - Current Year	0.00	985,000	0	0
<b>1,137,118</b>	<b>1,196,518</b>	<b>1,238,432</b>	<b>Fund Resource Totals:</b>		<b>0.00</b>	<b>1,325,534</b>	<b>0</b>	<b>0</b>
765,000	800,000	845,000	6900-00	Debt Service - Principal	0.00	1,145,000	0	0
139,540	117,887	95,137	6905-00	Debt Service - Interest	0.00	70,627	0	0
232,578	278,631	298,296	9999-00	DS Unapp End Fund Balance	0.00	109,907	0	0
<b>1,137,118</b>	<b>1,196,518</b>	<b>1,238,432</b>	<b>Fund Expenditure Totals:</b>		<b>0.00</b>	<b>1,325,534</b>	<b>0</b>	<b>0</b>

## Capital (Bond) Fund – Fund 70

### Fund Description

The Capital (Bond) Fund was created to account for the proceeds of the 2009 & 2012 Bond Sale of \$10,000,000, approved by voters in 2008. This fund was completely expended at the end of FY 2017. Beginning in FY 2020, this fund is being utilized again to account for proceeds from the Rockdale property sale. The Rockdale property was originally purchased from bond proceeds for the purpose of a fire station; thus, the property sale proceeds are being tracked separately in this fund. The purpose with these funds is to meet large capital needs, such as upgrading 2 brush trucks, re-mounting 1 water tender onto a new chassis and re-mounting of 2 medic units onto new chassis' to provide safe and reliable fire apparatus into the future and reduce maintenance costs.

2018 Actual	2019 Actual	2020 Amended	Account 70	Description Capital (Bond) Fund	2021 FTE	2021 Proposed	2021 Approved	2021 Adopted
0	0	0	4000-00	Beginning Fund Balance	0.00	257,000	0	0
0	0	573,000	4035-00	Transfer from other fund	0.00	0	0	0
0	0	500	4050-00	Interest on Investments	0.00	500	0	0
<b>0</b>	<b>0</b>	<b>573,500</b>		<b>Fund Resource Totals:</b>	<b>0.00</b>	<b>257,500</b>	<b>0</b>	<b>0</b>
0	0	573,500	7160-00	CO - Apparatus Replacement	0.00	257,500	0	0
<b>0</b>	<b>0</b>	<b>573,500</b>		<b>Fund Expenditure Totals:</b>	<b>0.00</b>	<b>257,500</b>	<b>0</b>	<b>0</b>

# Capital Outlay Reserve Fund – Fund 80

## **Fund Description**

The Capital Outlay Reserve Fund was created to save and to be used for funding larger capital outlay purchases due to the depletion of bond funds. This fund is budgeted at \$991,250 for FY 2021. Transfers come from the General Fund through property tax revenue, conflagration reimbursements for deployed apparatus, and GEMT program revenue. The District anticipates receiving two years of GEMT reimbursements for FY 2021, as the program is catching up in their processing. The first GEMT reimbursement, looking at FY 2018 data, was received in December 2019 and will be transferred from the General Fund to the Capital Outlay Reserve Fund in FY 2021.

Presently, the District’s intention is to continue utilizing a capital outlay vehicle/equipment plan and finance needs through these transfers rather than asking voters for a new bond issuance. For FY 2021, as the capital outlay vehicle/equipment plan is finalized, replacement of identified apparatus will be initiated.

Proposed transfers into this fund, of \$875,000, include the following:

- \$75,000 Conflagration Recovery Costs
- \$150,000 FY2018 GEMT
- \$150,000 FY2019 GEMT
- \$150,000 FY2020 GEMT
- \$350,000 Local Option Levy

2018 Actual	2019 Actual	2020 Amended	Account	Description	2021 FTE	2021 Proposed	2021 Approved	2021 Adopted
<b>80 Capital Outlay Reserve Fund</b>								
0	12,467	47,907	4000-00	Beginning Fund Balance	0.00	116,250	0	0
50,000	116,240	125,000	4035-00	Transfer from other fund	0.00	875,000	0	0
<b>50,000</b>	<b>128,707</b>	<b>172,907</b>		<b>Fund Resource Totals:</b>	<b>0.00</b>	<b>991,250</b>	<b>0</b>	<b>0</b>
37,533	85,030	172,907	7055-00	App & Equipment Replacement	0.00	991,250	0	0
12,467	43,677	0	9999-00	Unapp End Fund Balance	0.00	0	0	0
<b>50,000</b>	<b>128,707</b>	<b>172,907</b>		<b>Fund Expenditure Totals:</b>	<b>0.00</b>	<b>991,250</b>	<b>0</b>	<b>0</b>

# MARION COUNTY FIRE DISTRICT 1

## Capital Replacement Schedule – For Large Capital Items

*(Proposed – Subject to Revision)*

PROJECT			TIMELINE									
	Current	Proposed	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
<b>Station #1</b>		Paint/Lighting					X					
E315	2008 PUC	Quint		X								
E317	2010 PUC	Reg Engine										X
BR318	2001 BR	Upgrade	X									
M31	2014 Int'l	FL Remount		X								
M30	2014 Int'l	FL Remount		X								
M34	2014 Int'l	FL Remount							X			
T319	2002 FL	KEEP										
<b>Station #2</b>		Paint/Lighting Remodel	TBD									
M32	2014 Int'l	FL Remount					X					
BC32	2016 Subr	Truck				X						
BC34	2009 P/U	Sub (BC32)										
R323	1999 Spartan	KEEP										
T329	1995 GMC	FL Remount			X							
SQ324	2010 Tahoe	KEEP										
<b>Station #3</b>		Paint/Lighting			X							
E335	2014 KME	Upgrade		X								
T339	1995 GMC	FL Remount	X									
<b>Station #4</b>		Paint/Lighting						X				
E345	2014 KME	Upgrade	X									
BR348	2011 BR	KEEP										
<b>Station #5</b>		Paint/Lighting				X						
E715	2010 PUC	Reg Engine								X		
G718	1999 BR	Upgrade	X									
T719	1995 GMC	FL Remount					X					
<b>Station #6</b>		Paint/Lighting Remodel	TBD									
E725	2008 PUC	Reg Engine				X						
M33	2014 Int'l	FL Remount							X			
SQ724	2010 P/U	KEEP										
<b>Station #7</b>		Paint/Lighting							X			
E735	2014 KME	Upgrade		X								
<b>Station #8</b>												
E305	2010 PUC	Reg Engine						X				
<b>Staff/Support Vehicles</b>												
C301	2019 P/U	KEEP										
C302	2014 Tahoe										X	
Facilities	2006 P/U							X				
FM31	2009 P/U							X				
SQ311	2009 Tahoe	KEEP										
TO31	2011 Tahoe	KEEP										
VAN	1999 Ford	KEEP										

# Financial Policies

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Marion County Fire District #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 2021 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 #1.

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

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

The District manages its finances according to generally accepted accounting principles (GAAP). During the year, expenditures and revenues are closely monitored to ensure compliance with the adopted budget and state law. Monthly budget comparisons are distributed to management and the Board of Directors. Annually, an audit is performed and filed with the State of Oregon by an independent certified public accountant.

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

## **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 #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 #1 has appropriated and adopted four funds, all of which are considered "governmental" and include the General Fund, Debt Service Fund, Capital (Bond) Fund, and the Capital Outlay Reserve Fund.

## Financial Policies (Continued)

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

The Debt Service Fund accounts for all of the District's debt service revenues and expenditures. These are for two sets of voter approved bonds, approved in 2008, and sold in 2009 and 2012.

The Capital (Bond) Fund was created to account for the proceeds of the 2009 & 2012 Bond sale, approved by voters in 2008. This fund was completely expended at the end of FY 2017. Beginning in FY 2020, this fund is being utilized again to account for monies from the Rockdale property sale. The Rockdale property was originally purchased from bond proceeds for the purpose of a fire station; thus, the property sale proceeds are being tracked separately in this fund. The purpose with these funds is to meet large capital needs.

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

### **Basis of Accounting and Budgeting**

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

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



## Financial Policies (Continued)

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### **Revenue**

Property taxes account for 53.1 percent 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 75 percent 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 3.25 percent for FY 2021. Although budgets are developed each year during April and May and adopted in June, the actual certification of property tax to be received by the County Treasurer for all taxing entities is not finalized until late October, well into the new fiscal year. Therefore, the District estimates growth conservatively and thus develops budgets accordingly.

This budget maintains effective operations within the existing financial capabilities of the District and tax revenues generated at our permanent tax rate of \$1.9045 per \$1,000 of assessed value and a proposed local option levy tax of \$0.99 per \$1,000 of assessed value. The projected assessed valuation of the District for FY 2021 is \$3,465,611,438.

### **Operating Contingency**

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

The General Fund budget has operating contingency at five percent of Personnel Services and Materials & Services, at \$630,000. Oregon Local Budget Law has no statutory limit of the amount which may be appropriated for operating contingency. Unexpended contingency is included in the beginning fund balance for the ensuing fiscal year and re-allocated for appropriation.

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

## Financial Policies (Continued)

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### **Ending Fund Balances**

As a policy, Marion County Fire District #1 will provide for an ending fund balance in the General Fund (budgeted as Reserved for Future Expenditures) of three months of budgeted personnel expenditures in order to ensure fiscal sustainability in meeting operating requirements before the receipt of property taxes from the County Treasurer, thus eliminating the need for short-term borrowing. For FY 2021, this is budgeted at \$2,490,000. This tax collection turnover generally occurs the second week of November. The County Treasurer starts collecting current year property taxes in November and disperses the funds to all taxing entities. This policy statement and financial objective is within the GFOA's recommended practice of unreserved fund balance of no less than 5 to 15 percent of regular general fund operating revenues.

While not an "appropriated" item in the budget, the 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.

### **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 2019-2020 was \$6,305,644,880. Marion County Fire District #1's current legal debt limit is approximately \$78,820,561.

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

The current 2009 and 2012 series bonds have an outstanding balance of \$2,454,833 as of June 30, 2020. This debt is backed by the full faith and credit of the organization. The debt service classification has identified \$1,145,000 for payments towards bond repayment in the FY 2021, which includes prepayment of one of the 2009 series bond notes. The last date of maturity for these issuances is 12/15/2023.

## Financial Policies (Continued)

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### **Cash Management and Investing**

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

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

### **Capital Program**

The District's capital policies encompass the entire area of capital purchasing. Capital expenditures are fixed assets that are expected to last more than one year and cost more than \$5,000. Typically, fixed assets are replacement items as well as new capital items to provide District personnel with the tools they need to operate in the most efficient and productive manner. In addition, major renovations to existing buildings or construction of new facilities are budgeted and tracked under their respective accounts under this fund. The District is committed to transferring at least \$50,000 from the General Fund per fiscal year to support the Capital Outlay Reserve Fund. If shortfalls are identified, management would re-evaluate the projects or explore other options to support funding. Within the fund, the District has set aside reserves for these future projects. The FY 2021 budget identifies \$1,282,750 in total capital expenditures.

## Financial Policies (Continued)

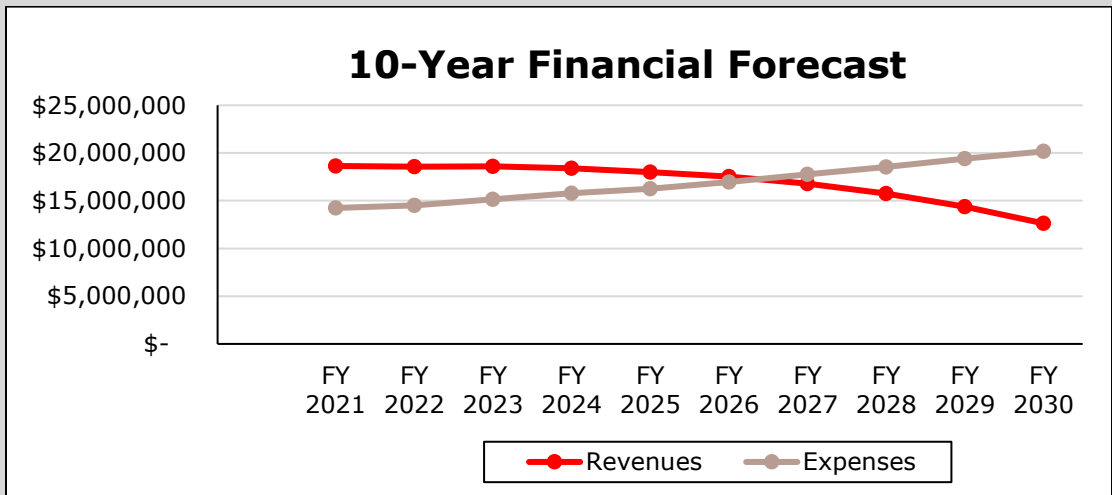
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### **SUMMARY OF POLICIES**

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 a Reserve for Future Expenditures ending fund balance account for the General Fund equal to the amount of 3 months of Personnel Services costs to assist in avoiding short term borrowing in dry cash flow periods of July through November.
7. The District will budget Operating Contingency in the General Fund of no less than five percent of budgeted Personnel Services and Materials & Services for unforeseen circumstances. Operating Contingency expenditures will only be made by a transfer to the appropriate line item account(s) through Board Resolution.
8. The District will budget for debt service payments until all debt is obligated and will remain within legal debt limit requirements.
9. The District will continue long term financial planning by reviewing and updating the 5-year & 10-year Financial Forecasts and the Capital Outlay Replacement Schedule annually, adjusting for economic, social, demographic, operational, and/or legislative changes that may affect financial stability.
10. The District will invest available funds in the Local Government Investment Pool (LGIP).
11. The District will present the Financial Policies annually at the June or July Board of Directors meeting for review and adoption.

# Financial Forecast

The District has developed a 10-year financial forecast model to help guide policy, operational and financial decision making in the coming years. There is also a focus on a shorter 5-year term financial modeling that aligns with the 2-year Local Option Levy cycles. The goal of these plans, along with a Strategic Plan, is to provide short term and long-term stability and sustainability for the District. As part of the budgeting process, this financial forecast will be updated each year and adjustments made as needed.



## Strategic Plan 2018-2023

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Five key issues emerged from interviews with stakeholders, focus groups with MCFD#1 career and volunteer firefighters, conversations with residents, a survey of residents, and a survey of MCFD#1 personnel. In general, MCFD#1 is viewed favorably both from within the organization and by the public. However, all organizations can make improvements and MCFD#1 is no exception.

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

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

Issue 3: Community Outreach MCFD #1 must be an organization that is known and trusted by the community. While many residents who took the survey and attended the public workshop agreed that public outreach was important to the District's mission, less than 50% of survey respondents felt that the District was effective at engaging the public. Interviews with stakeholders revealed that the District does a good job of reaching residents during tax levy campaigns, but has limited contact at other times.

Issue 4: Partnerships Effective and efficient partnerships with other emergency service providers ensure the best possible services to MCFD#1 residents and help reduce overall operating costs. While some of the District's partnerships are viewed as effective (particularly the relationship with the Salem Fire Department), other areas of collaboration could use improvement. Internal survey respondents in particular mentioned the need to have shared trainings with other departments/districts within the area (particularly with the Keizer Fire District).

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

## Strategic Plan (Continued)

From Issues to Goals: The Strategic Plan Steering Committee discussed the strategic issues in the context of what the District should aim for in the future. Specifically, the Committee developed a set of goals aimed at resolving each of the identified issues. The purpose of these goals and their accompanying action plans are to guide MCFD#1's strategic direction over the next five years. The following graphic shows the relationship between each issue and the strategic goals.



# Glossary

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**Account**

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

**Administrative**

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

**Advanced Life Support (ALS)**

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

**Alarm**

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

**Appropriation**

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

**Assessed Valuation (AV)**

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

**Assets**

Property owned by the District that has monetary value.

**Balanced Budget**

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

**Basic Life Support (BLS)**

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

**Board of Directors (BOD)**

Elected body of officials that governs the District.

**Budget**

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

**Budget Message**

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

**Capital Outlay**

Expenditures for the acquisition of capital assets.



**Current Year Property Taxes**

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

**Debt**

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

**Debt Limit**

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

**Emergency Medical Services (EMS)**

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

**Emergency Medical Technician (EMT)**

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

**Engine**

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

**Expenses**

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

**Fiscal Year (FY)**

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

**Full Time Equivalent (FTE)**

Staffing levels are measured in FTE's to give a consistent comparison from year to year.

**Fund**

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

**Fund Balance**

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

**Generally Accepted Accounting Principles (GAAP)**

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

**General Fund**

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

**Ground Emergency Medical Transportation (GEMT)**

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

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

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

**Local Option Levy**

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

**Local Government Investment Pool (LGIP)**

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

**Personal Protective Equipment (PPE)**

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

**Public Employees Retirement System (PERS)**

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

**Prior Year Tax Levies**

Taxes levied for fiscal periods preceding the current one.

**Property Taxes**

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

**Real Market Value (RMV)**

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

**Reserve for Future Expenditure**

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

**Resources**

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

**Response**

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

**Revenue**

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

**SCBA**

Self-Contained Breathing Apparatus.

**Supplemental Budget**

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

**Tax Base**

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

**Tax Levy**

The total amount to be raised by general property taxes.

**Tax Rate**

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

**Tender**

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

**Unappropriated Ending Fund Balance (UEFB)**

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