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# Marion County Fire District No. 1

FISCAL YEAR 2025

Proposed

Annual Budget in Brief

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July 1, 2024

Dear Residents,

I am pleased to present Marion County Fire District No. 1's Annual Budget in Brief for Fiscal Year FY 2025. We take our responsibility as stewards of the public's financial resources very seriously and want to convey that information to our residents as easily and openly as possible. This Budget in Brief is a tool used to help give our residents a resource to understand our budget information in simplified manner.

The mission of the District is to be an organization which is known and trusted by our community, respected by our peers and united in the accomplishment of our mission. The vision for the District is to make a positive difference in our community. We accomplish this by (1) Rapid Response (2) Taking Appropriate Action and (3) Producing a Beneficial Result.

The strategic focus for this year's budget is prioritizing our Emergency Medical Services Operations to maintain our high quality of service by investing in front line staffing and equipment. The secondary focus will be implementing Capital Assets preservation based on our Needs Assessment and Capital Outlay Plan.

Marion County Fire District No. 1 welcomes questions and feedback on our budget document. Please contact me at: [kylem@mcf1.com](mailto:kylem@mcf1.com), or (503) 588-6526. I also welcome your visit to our Administrative Office at 300 Cordon Rd NE, Salem.

Respectfully submitted,



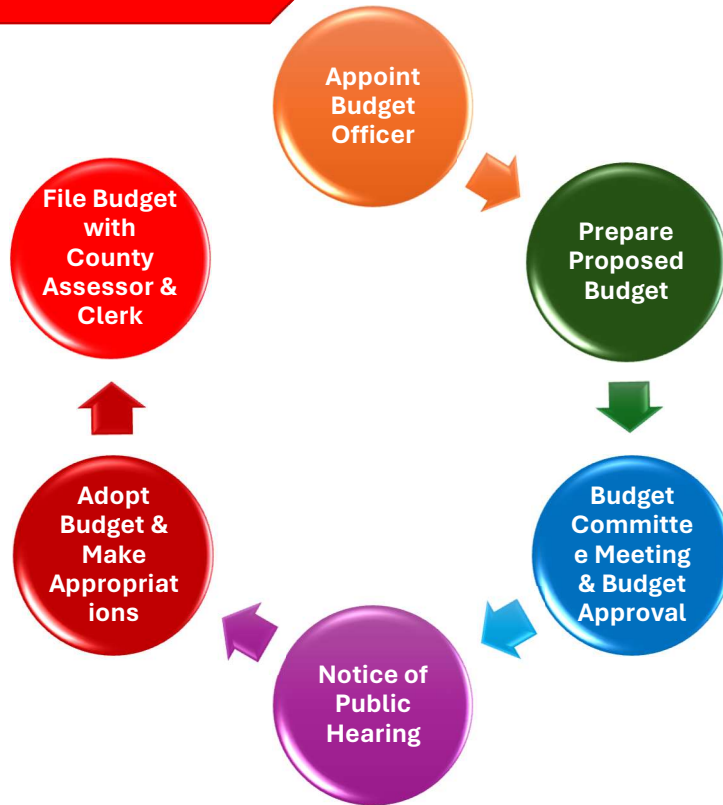
Kyle G. McMann  
Fire Chief/Budget Officer/CEO  
Marion County Fire District No. 1

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**BUDGET PROCESS**



The proposed FY 2025 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.

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.

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.

**BUDGET OVERVIEW**

The District maintains a cash basis of accounting, meaning that revenues and expenditures are incurred at the time they are received or paid out. The District’s financial statements are prepared on the modified cash basis of accounting, which conveys accounts payable and payroll liabilities at the fiscal year-end.

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

**DISTRICT FUNDS**

Fund 10 - General Fund- Accounts for financial operations of the District’s fire protection and emergency services costs not accounted for in other funds and considered a major fund. Property tax revenue is the primary revenue source.

Fund 30 - Debt Service Fund – Used to account for the payment of principal and interest in the district’s long-term debt. Historically, property tax revenue was the primary revenue source. Currently, transfers from the General Fund are the primary revenue source.

Fund 70 - Capital Projects Fund – Expenses are for large capital needs of the District. In FY 2025, the fund is projected to be fully expended.

Fund 80 - Capital Outlay Reserve Fund – Used to reserve resources for future capital outlay expenses. Primary revenues are transfers from the General Fund.

**5 BASIC RULES**

Within our organization, there are Five Basic Rules which every member is required to know and consistently practice:

**Do What is Right**

**Do Your Best**

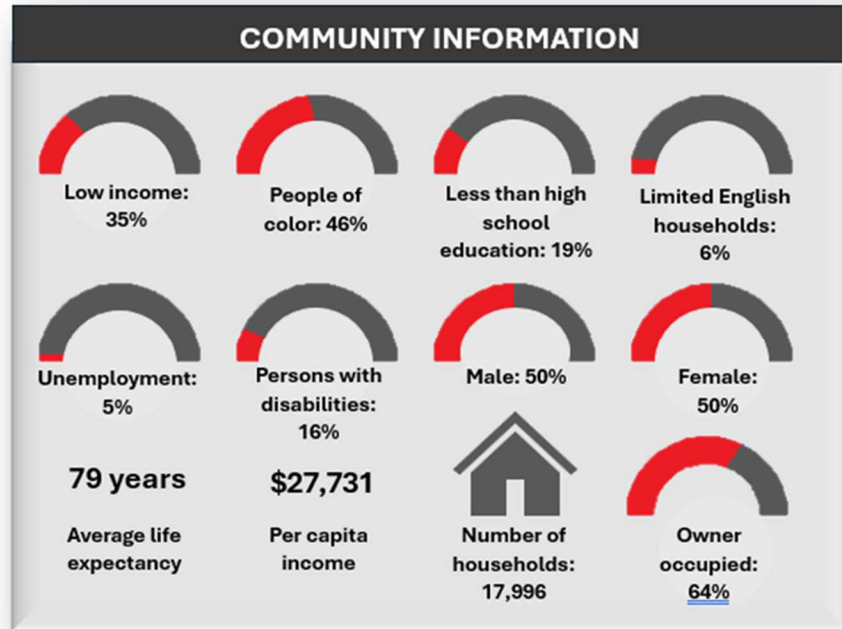
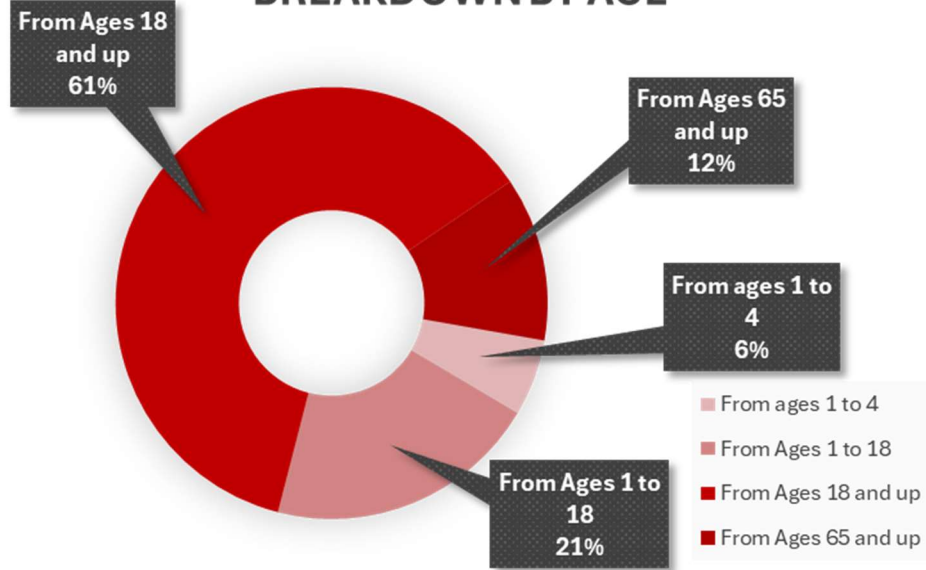
**Treat Others with Dignity, Understanding and Respect**

**Leave the Situation Better than the Way You Found it**

**Help Other Members to Be Successful**

These graphics are a breakdown of the demographics of the population Marion County Fire District serves.

**BREAKDOWN BY AGE**



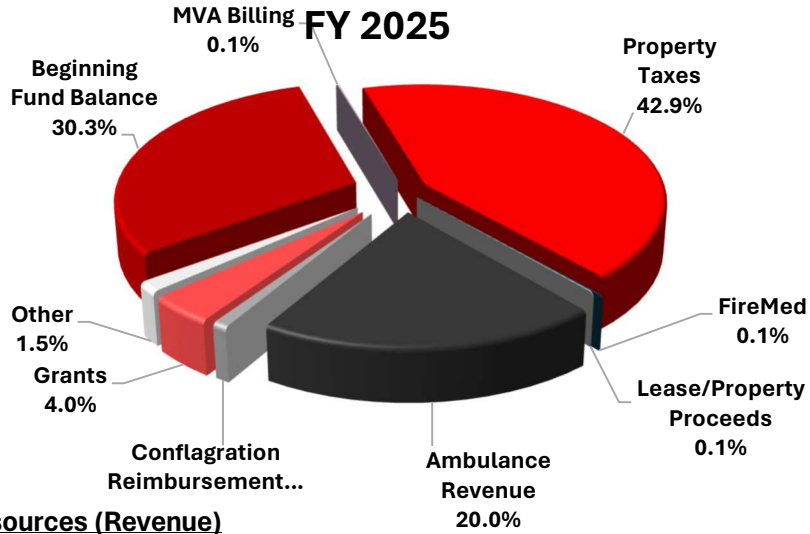
<b>LANGUAGE</b>	
English	65%
Spanish	30%
Russian, Polish	2%
Other Indo-European	1%
Vietnamese	1%
Other Asian/Pacific Island	1%
<b>Total Non-English</b>	<b>35%</b>
<b>LIMITED ENGLISH SPEAKING BREAKDOWN</b>	
Speak Spanish	90%
Speak Other Indo-European Languages	3%
Speak Asian-Pacific Island Languages	7%

# BUDGET OVERVIEW

Description	FY 2023 Amended Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget	FY 2024 to FY 2025 Percent Change
<b><u>RESOURCES</u></b>				
Beginning Fund Balance	\$ 10,880,000	\$ 9,702,007	\$ 9,373,700	-3%
Property Taxes	\$ 9,228,000	\$ 9,634,000	\$ 11,665,250	21%
Licenses & Permits	\$ 9,000	\$ 6,000	\$ 6,000	0%
Intergovernmental	\$ 2,433,306	\$ 2,832,594	\$ 1,327,250	-53%
Charges for Services	\$ 3,491,000	\$ 4,035,669	\$ 5,525,000	37%
Interest	\$ 195,000	\$ 376,000	\$ 370,000	-2%
Miscellaneous	\$ 75,716	\$ 79,750	\$ 63,250	-21%
Current Revenue	\$ 15,432,022	\$ 16,964,013	\$ 18,956,750	12%
Transfers In	\$ 1,584,322	\$ 1,546,022	\$ 1,250,000	-19%
<b>TOTAL ALL RESOURCES</b>	<b>\$ 27,896,344</b>	<b>\$ 28,212,042</b>	<b>\$ 29,580,450</b>	<b>5%</b>
<b><u>REQUIREMENTS</u></b>				
Personnel Services	\$ 11,519,593	\$ 14,003,270	\$ 14,850,322	6%
Materials & Services	\$ 3,669,403	\$ 4,625,567	\$ 4,486,053	-3%
Capital Outlay	\$ 5,164,522	\$ 2,571,233	\$ 2,357,700	-8%
Debt Service	\$ 250,000	\$ 250,000	\$ 250,000	0%
Operating Budget	\$ 20,603,518	\$ 21,450,070	\$ 21,944,075	2%
Transfers Out	\$ 1,584,322	\$ 1,546,022	\$ 1,250,000	-19%
Non-Operating Budget	\$ 1,584,322	\$ 1,546,022	\$ 1,250,000	-19%
Contingency	\$ 745,000	\$ 745,000	\$ 974,500	31%
Unapp. Ending Fund Balance	\$ 4,963,504	\$ 4,470,950	\$ 5,411,875	21%
<b>TOTAL ALL REQUIREMENTS</b>	<b>\$ 27,896,344</b>	<b>\$ 28,212,042</b>	<b>\$ 29,580,450</b>	<b>5%</b>

# GENERAL FUND

## GENERAL FUND RESOURCES -



### Resources (Revenue)

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

Recurring sources of resources/revenue include:

- Current property taxes
- Delinquent property taxes
- Ambulance transport billing, including Ground Emergency Medical Transportation (GEMT) reimbursements
- Motor vehicle accident cost recovery
- Interest earnings
- Beginning fund balance
- Other charges for services

One-time sources of resources/revenue include:

- Intergovernmental revenue
- Grant awards

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

#### Permanent Rate

\$1.9045/\$1,000

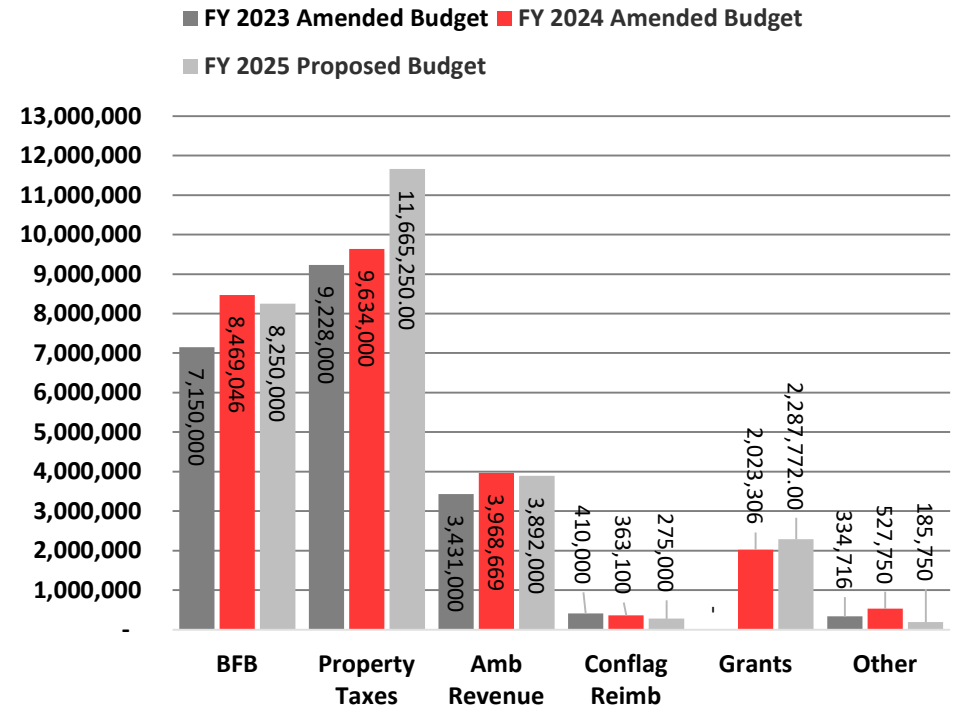
#### Local Option Levy (5-year term, beginning FY 2025)

\$0.9900/\$1,000

### DIVISIONS:

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

### Resources - 3 Year Comparison



# FIRE DISTRICT OVERVIEW

## TOP 10 TAXPAYERS

2023 - 2024 Measure 5 Taxable Value: \$7,599,285,116

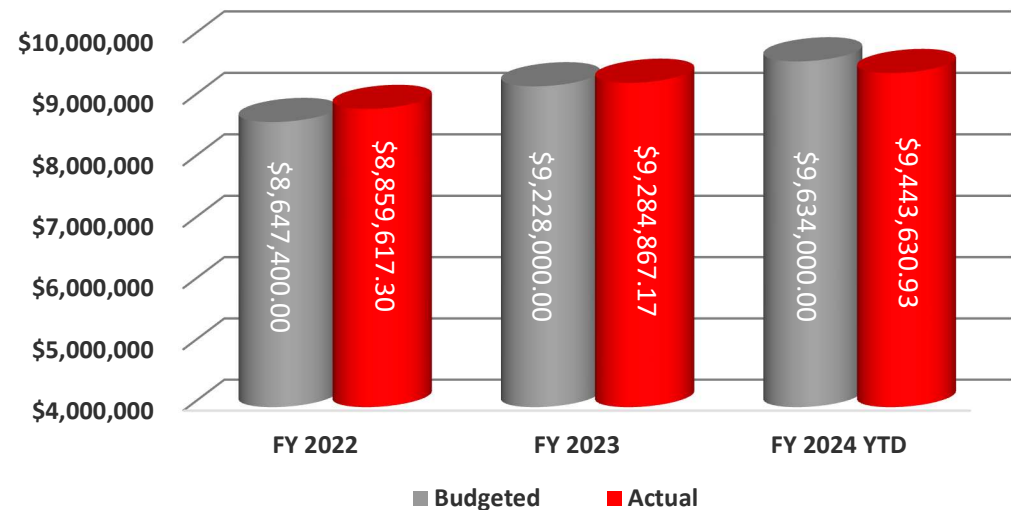
2023 - 2024 Measure 5 Assessed Value: \$4,004,643,149

Source: Marion County Assessor's Office

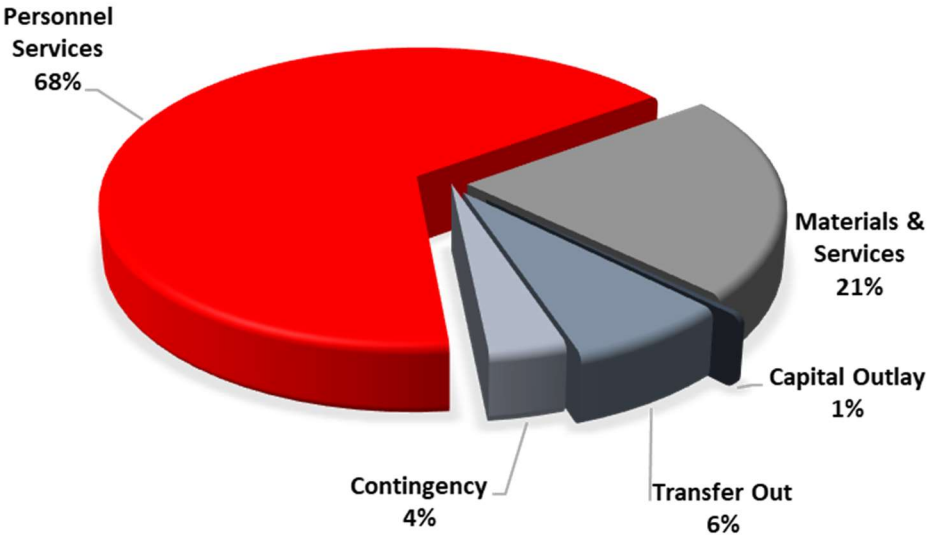
2023-2024 Top 10 Taxpayers	M50 Assessed Value	Total Tax
Portland General Electric Co.	\$82,494,000	\$1,131,117
PNW Veg Co LLC	\$74,021,939	\$869,669
Comcast Corporation	\$42,527,060	\$634,397
Meadowlawn Properties	\$23,544,160	\$402,277
Covanta Marion Inc	\$31,890,830	\$354,087
Northwest Natural Gas Co.	\$19,933,000	\$281,529
Marion Investment Group, LLC	\$23,485,130	\$265,742
Wells-Brown, LLC	\$14,902,030	\$257,795
Pratum Co-Op Warehouse	\$16,577,150	\$213,951
Gildred Family Properties, LLC	\$13,701,020	\$209,843



### District Current Year Property Taxes



## GENERAL FUND EXPENDITURES - FY 2025



Personnel Services is the largest expenditure for the FY 2025 budget, encompassing 68% of the general fund operating budget. For FY 2025, the proposed budget features 76.50 FTE, 75 full-time and 3 part-time employees.

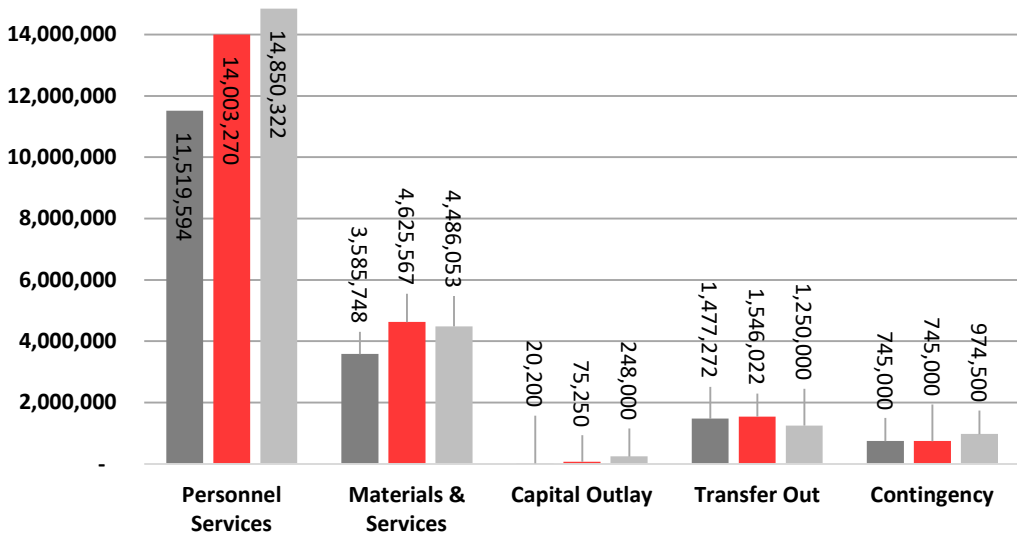
Out of Shift Overtime continues to be a large expense in Personnel Services however with reaching full staffing capacity this fiscal year, we should start to see a decline in this expense.

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

Needed Capital Outlay projects are numerous within the District, but limited resources limit improvements without large grant or bonding opportunities. For FY 2025 we are investing into our EMS durable equipment, facilities preservation and limited improvements within the budget constraints of the General Fund.

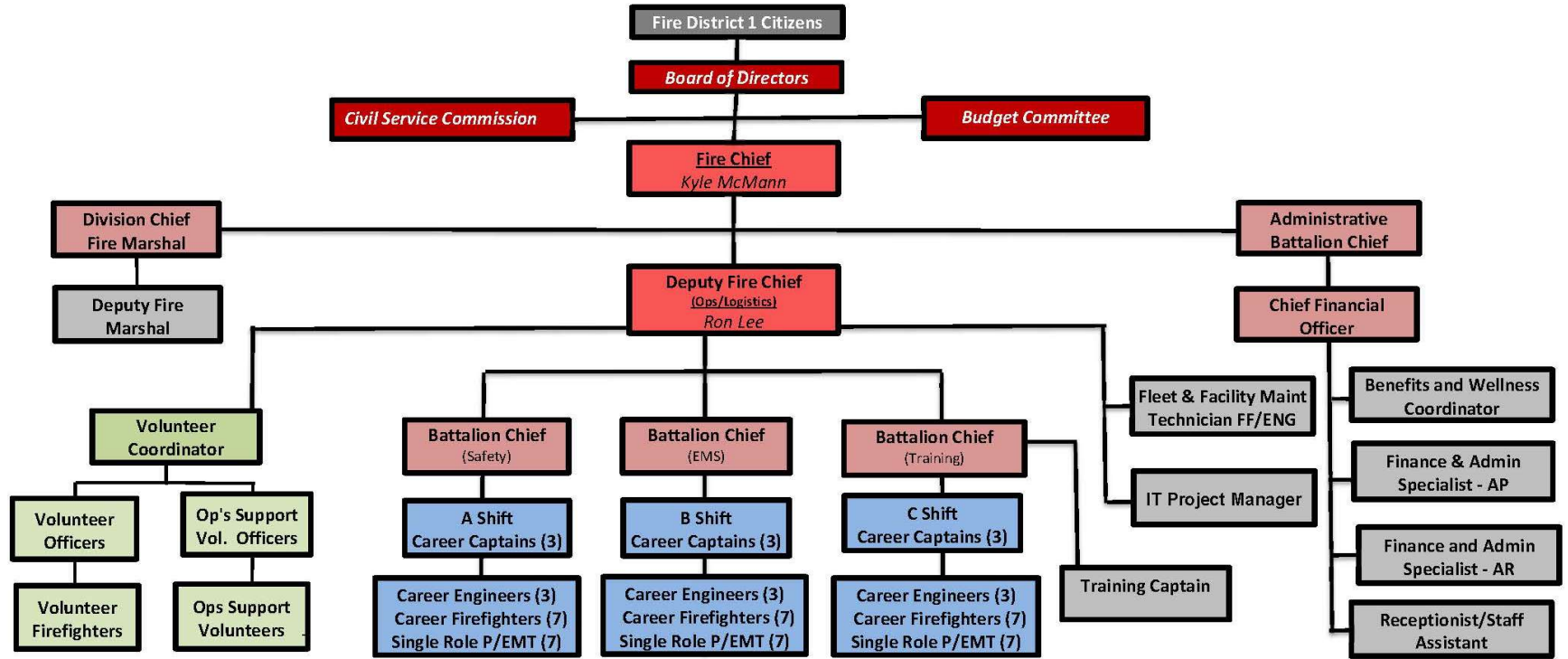
## Expenditures - 3 Year Comparison

■ FY 2023 Amended Budget   ■ FY 2024 Amended Budget   ■ FY 2025 Proposed Budget





### MARION COUNTY FIRE DISTRICT No. 1 ORGANIZATIONAL CHART



## **VOLUNTEER OPPORTUNITIES**

Volunteering with Marion County Fire District No. 1 offers a rewarding and impactful way to give back to the community while gaining valuable skills and experience. Whether it's responding to emergency calls, participating in community outreach events, or assisting with fire prevention, our volunteers play a vital role in supporting the mission of the district. Last year our volunteers donated over 16,000 hours of their time!

Our volunteers work closely with career staff and share a commitment to serving our community. Moreover, the skills and experiences gained through volunteering can be valuable for personal and professional development. In fact, over the last three years, 12 of our volunteers have been hired into full-time positions in various capacities across the organization.

*If you are interested in our volunteer opportunities, please visit <https://mcfcd1.com/volunteer> or contact our Volunteer Coordinator, Vincent DeFabis at 503-588-6526 (ext. 14)*

### **Fire Chief**

Kyle McMann

### **Deputy Fire Chief**

Ron Lee

### **Financial Analyst**

Renee Gilbert

### **Division Chief/Fire Marshal**

Paula Smith

### **HR Analyst/Battalion Chief**

Mark Bjorklund

### **Battalion Chiefs**

Kris Boyer

Mike Berger

Jon Kettering

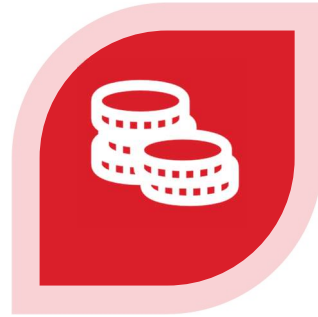


# FREQUENTLY ASKED QUESTIONS



## What do my property taxes pay for?

Property Taxes is the largest portion of our Revenue annually and funds the majority of the District Expenses in the General Fund including Personnel Services, Material and Services and Capital Outlay.



## What is Capital Outlay?

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.



## What are restricted funds?

Restricted Funds are those allocated to Ending Fund Balance and Contingency that are not appropriated for spending. They are reserved for emergency use only, approved by the Board of Directors.



## What is included in charges for service?

Charges for Services are our Ambulance Transports, Motor Vehicle Accident Billing and Capital FireMed Program. All are related to our EMS Operations and are the second largest portion of the District Resources.



For more information about this document or MCFD1's budget, please visit <https://www.mcfcd1.com> to download a copy of the Proposed Budget or contact Renee Gilbert, Financial Analyst, at 503-588-6526.