



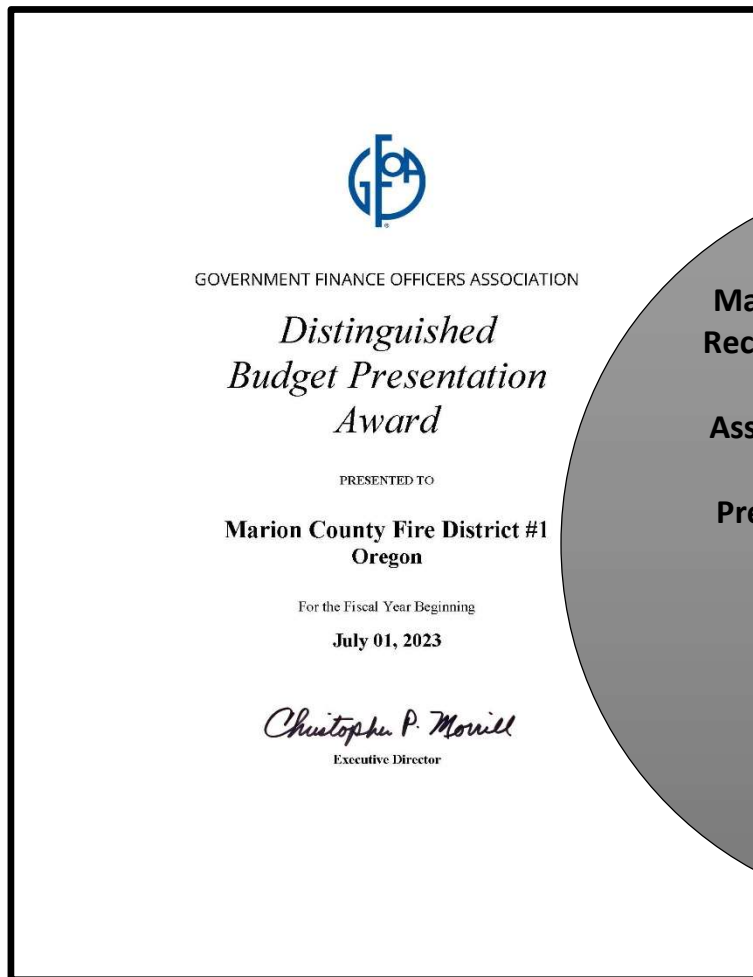
Marion County Fire District No. 1

PROPOSED ANNUAL BUDGET
FISCAL YEAR 2025



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BUDGET AWARD



**Marion County Fire District No. 1
Received the Government Finance
Officers
Association (GFOA) Distinguished
Budget
Presentation Award for FY 2023.
The District has received
the award for 5 years
FY 2019
FY 2020
FY 2021
FY 2022
FY 2023**

BUDGET AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award to Marion County Fire District No. 1, Salem, Oregon for its annual budget for the fiscal year beginning July 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication medium. The award is valid for a period of one year only. We believe the FY 2025 budget continues to conform to the program requirements, and therefore will be submitting it to GFOA to determine its eligibility for another award in FY 2025.

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INTRODUCTION OF MEMBERS

BOARD OF DIRECTORS

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

BUDGET COMMITTEE

	<u>Term Expires</u>
Tom Marks – Position #1	12/31/2026
Sue Curths – Position #2	12/31/2027
Janice Wheeler – Position #3	12/31/2027
David Lindley – Position #4	12/31/2026
Steve Howton – Position #5	12/31/2024

FIRE DISTRICT BUDGET STAFF

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

MISSION AND VISION

Mission Statement

(Our purpose for existing)

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

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

Vision Statement

(What we constantly strive to be)

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

The Five Basic Rules

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

Rule No. 1: Do What is Right.

Rule No. 2: Do Your Best.

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

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

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



FIRE DISTRICT OVERVIEW

MARION COUNTY FIRE DISTRICT No.1

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

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

Currently, the District has 75 full-time and 3 part-time employees, and 63 volunteers as of June 30, 2024. The District's Organizational Chart is noted on page 6. Fire, Rescue, and Emergency Medical Services are provided from 8 of the District's 8 stations.

Four Corners, Station #1



Middle Grove, Station #2



Pratum, Station #3



Macleay, Station #4



Brooks, Station #5



Clear Lake Station #6



Lake Labish, Station #7



Chemeketa, Station #8

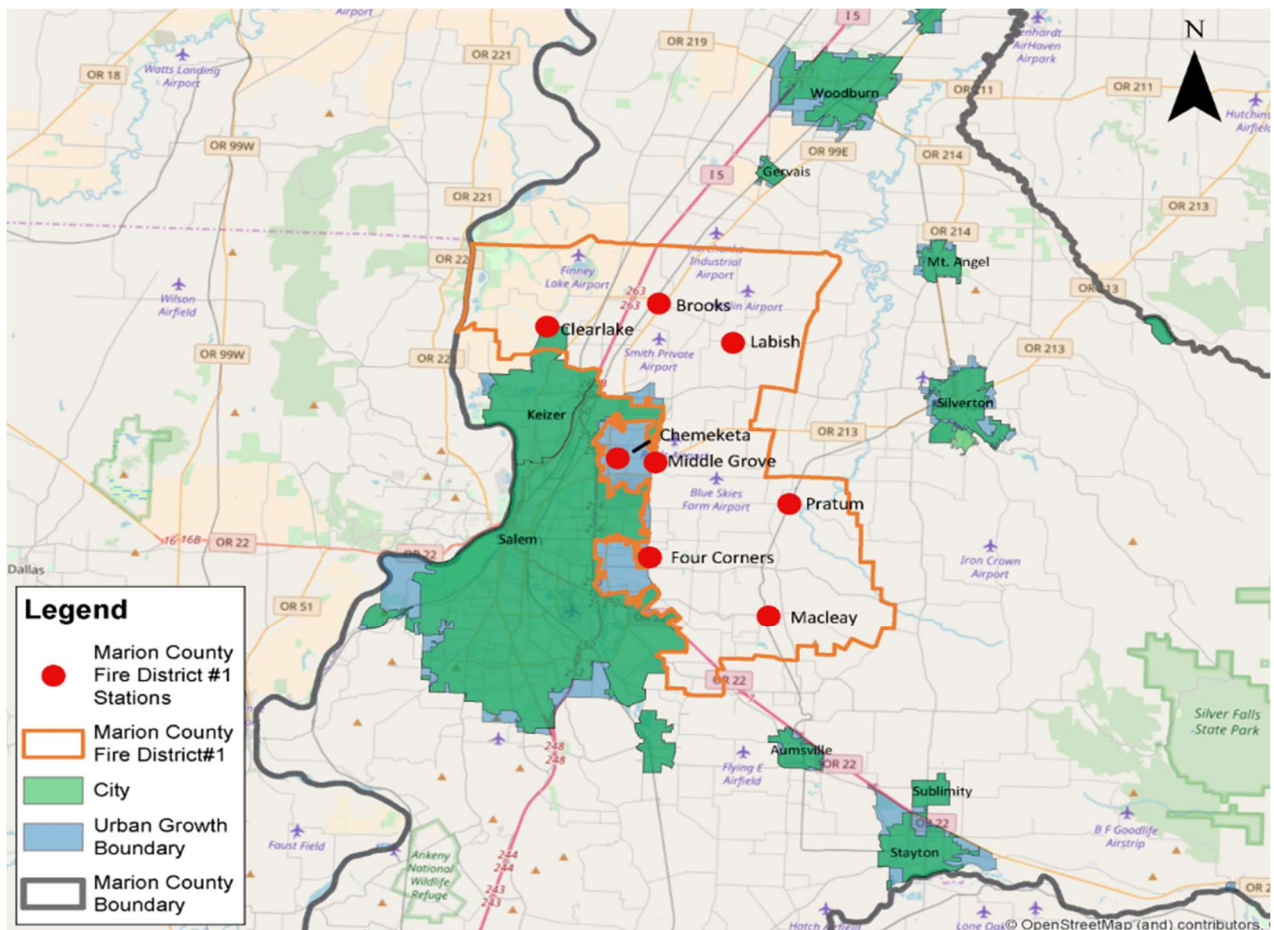


FIRE DISTRICT OVERVIEW

POPULATION AND SERVICE AREA

In 2023 Marion County’s entire population was estimated to be a total of 346,741 residents. The District serves a population of approximately 59,000 of those residents in an 88 square mile service area. The District serves the communities of Four Corners, Middle Grove, Pratum, Macleay, Brooks, Clear Lake, Lake Labish and Chemeketa.

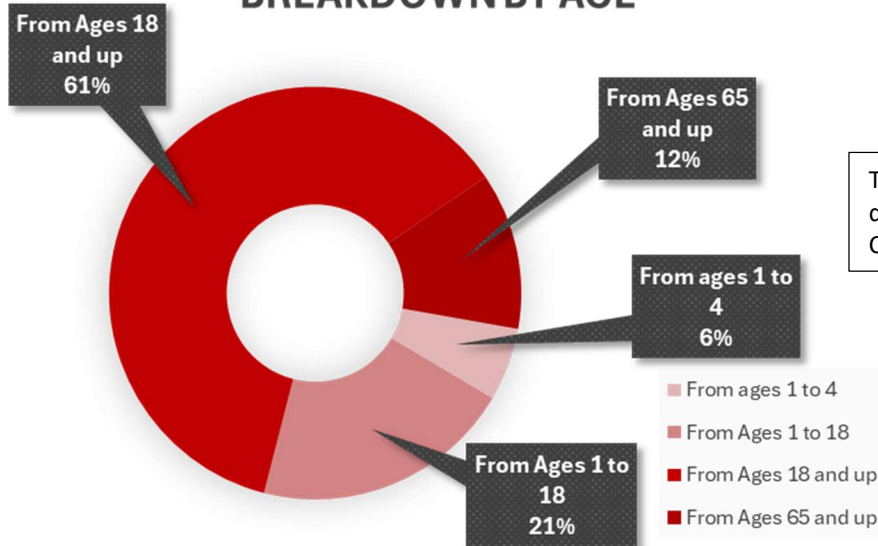
The District’s population is expected to continue growing at a steady rate and our staff will continue to provide excellent service to our communities while proactively working with surrounding jurisdictions to ensure that response times and service remain high, regardless of the jurisdictional boundaries.



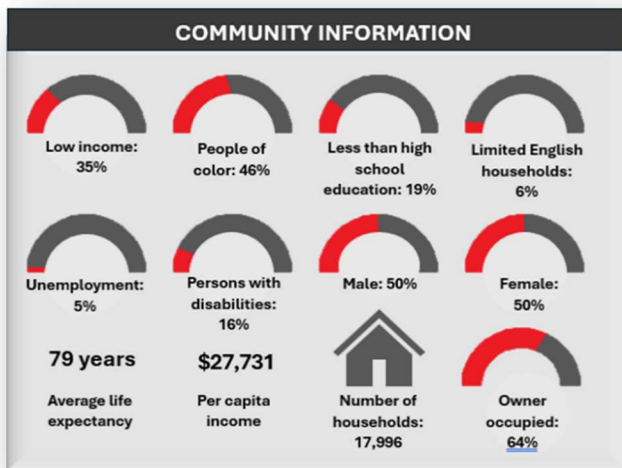
FIRE DISTRICT OVERVIEW

POPULATION DEMOGRAPHICS

BREAKDOWN BY AGE



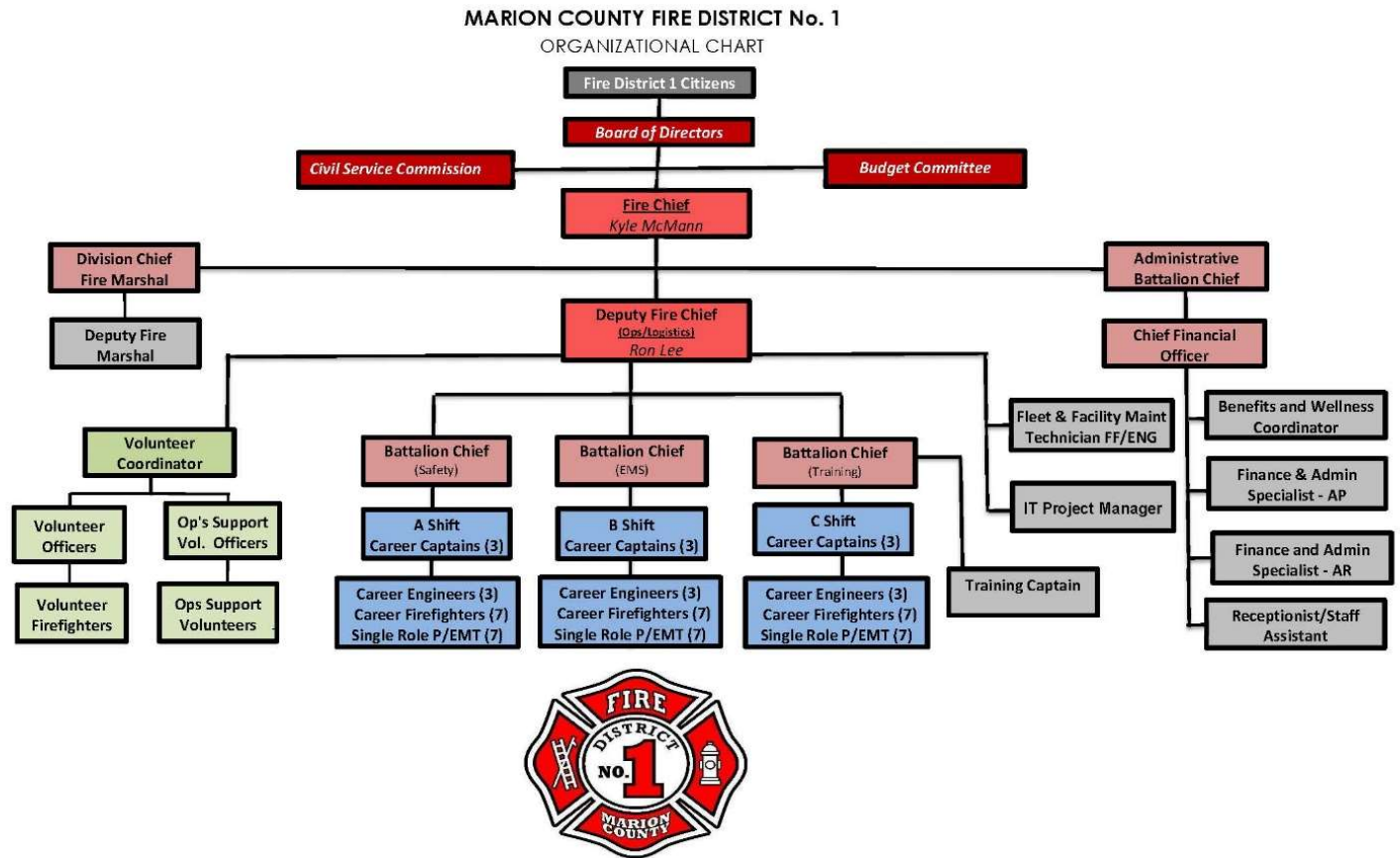
These graphics are a breakdown of the demographics of the population Marion County Fire District 1 serves.



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

FIRE DISTRICT OVERVIEW

ORGANIZATIONAL CHART



MULTI-SERVICE DISTRICT

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

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

FIRE DISTRICT OVERVIEW

TOP 10 TAXPAYERS

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

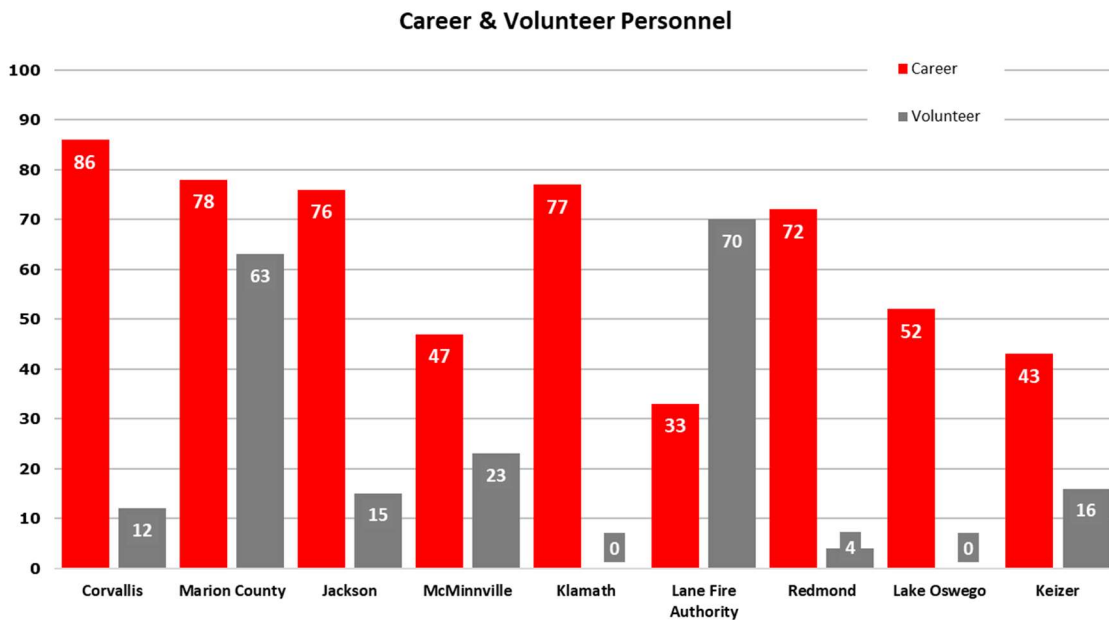
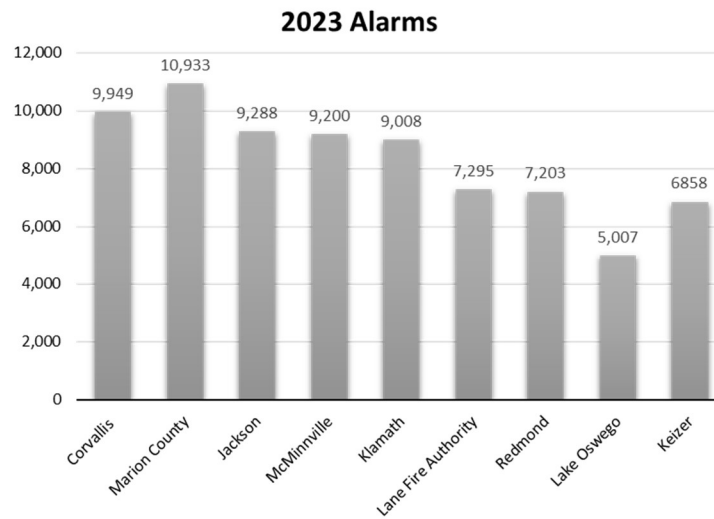
2023-2024 Top 10 Taxpayers	M50 Assessed Value	Total Tax
Portland General Electric Co.	\$82,494,000	\$1,131,117
PNW Veg Co LLC	\$74,021,939	\$869,669
Comcast Corporation	\$42,527,060	\$634,397
Meadowlawn Properties	\$23,544,160	\$402,277
Covanta Marion Inc	\$31,890,830	\$354,087
Northwest Natural Gas 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



FIRE DISTRICT OVERVIEW

AGENCY COMPARISON

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





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BUDGET MESSAGE

Dear Budget Committee Members and Citizens:

I am pleased to present Marion County Fire District No. 1's Proposed Budget for Fiscal Year (FY) 2024-2025. The budget has been prepared for your review and consideration consistent with the District's vision, mission, and five basic rules along with the core tenants of our Strategic Plan. The strategic focus for this year's budget is investing in 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.

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. 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

Increased population and associated increases in calls for service have strained the staffing levels, both in Operations and Support, to keep pace with the demands for service.

There are numerous successes and challenges identified in this Fiscal Year 2024-2025 Proposed Budget.

Successes:

- **New 5-Year Local Option Levy:** In November 2023, the citizens of the District supported an increased Local Option Tax Levy for five years, starting in 2024 and extending through 2029. This \$0.99/\$1,000 Levy will replace the current \$0.59/\$1,000 Levy that was scheduled to expire in 2026. This will allow the District to maintain staffing of the Four Corners Fire Station Engine Company that has been in service thanks to a FEMA SAFER Grant since 2022, which paid 100% of the costs of 9 Firefighters and will expire in February 2025.
- **Single Role EMS Personnel Staffing:** The District was able to hire 9 Single Role EMS Personnel, 3 EMT's and 6 Paramedics to gain full staffing and allow for the introduction of Medic 30, an additional 24 hour per day, 7 day a week Advanced Life Support (ALS) Medic Unit into service. This additional Medic Unit will reduce workloads on the other Medic Units and reduce response times throughout the District.
- **Capital Outlay:** Two of the District's 1995 Water Tenders are being remounted onto new chassis at considerable savings as opposed to the purchase of new Water Tenders. This has allowed significant cost savings while providing apparatus that will serve the needs of the District for 20-30 years. Two of the District's Medic Units are being refurbished and/or remounted to extend their life span as well. These resulted in significant cost savings versus buying new apparatus. Additional Medic Units will be rotating out to be remounted in the new Fiscal Year.
- **Planning Documents:** The District's five-year Strategic Plan has been revised and adopted by the Board of Directors, which will guide the District into the future by aligning a combined and focused vision. A District Capital

BUDGET MESSAGE

- Needs Assessment has been completed, identifying Capital Fleet and Facilities replacement needs. A draft Capital Improvement Plan to guide purchases and replacement guide is under review.
- Collaboration: Current collaboration and planning for additional collaboration is underway with the Keizer and Southwest Polk County Fire Districts. This is for Informational Technology (IT) and Medic Unit housing at the Clear Lake Fire Station.
- Growth: Significant in-fill development and construction is taking place within the Urban Growth Boundary areas of the Fire District as well as within the City of Salem areas that are within the MCFD 1 Ambulance Service Area (ASA), resulting in increased call volume and ambulance billing revenue and additional property tax revenue.
- Development of a budget consistent with the Government Finance Officers Association (GFOA) best practices (GFOA, 1998, 2012, 2015a, & 2015b).
- Production of a budget document meeting the requirements of the GFOA Distinguished Budget Presentation Award Program (GFOA, 2021 & 2022).

Challenges:

- Increasing Call Volume & Population: Calls for service and District population continue to stress an already busy Fire & EMS System, with annual call volumes increasing an average of 7.9% each year. In 2023, the District responded to 11,041 calls for service, an increase of 38% from 2019 and a 78% increase from 2014. District population currently is 59,000 based on the 2020 Census. Additionally, the MCFD 1 Ambulance Service Area (ASA) has had a significant increase in the population that resides outside the District boundaries, contributing to the increased call volumes. Further, the areas of the Fire District that are located within the Salem-Keizer Urban Growth Boundary have recent policies of increased “in-fill” and “increased density” residential construction which will continue to contribute to the increasing call volumes and population growth.
- Capital Outlay, Capital Improvements: After long-term deferred maintenance, re-allocated funds, and the exhaustion of the 2008 Capital Outlay Bond, the District has significant capital needs. Following a District-wide Maintenance and Capital Needs Assessment, an exhaustive list that has a large cost that will need to be managed, the District has the road map for its Capital Improvement Plan. Funds will be budgeted each year to slowly address the backlog and address the needs identified; however, these will come from the Operating Budget due to the lack of Bonded Indebtedness.
- Staffing and Logistical Support: Recruitment challenges will continue for Career and Volunteer Personnel. The labor market in the local area is extremely tight, with the number of open positions outpacing the qualified applicants applying, resulting in delays in hiring personnel and increased overtime costs to cover vacancies.

2023 Call Volume
11,008
<u>EMS</u> 7,711
<u>Fire</u> 153
<u>Other</u> 3144

BUDGET MESSAGE

- **Succession Planning:** Over the next 3-5 years a significant number of leadership personnel above the rank of Captain will be eligible to retire, resulting in challenges to replace the personnel in these positions, as well as back-filling promoted personnel in a short time frame. The knowledge, history and abilities of these senior personnel will produce a gap that will need to be addressed and smoothed.
- **Personnel Costs:** Costs related to personnel, essential for service delivery, continue to outpace revenue sources. These are mainly related to Oregon PERS Retirement costs, which the District has no control over, Medical & Dental Premiums, and Cost of Living Adjustments to wages as compared to Comparable Districts.
- **Property Tax Revenue:** Challenges related to Measures 5 (1990) and 50 (1997) continue to impact the District. These measures place limitations on how fast the Assessed Values of properties in the District are able to grow, impacting revenue to the District. With base property tax rates set in 1968, the limitations resulting from these Measures include disparaging revenue receipts compared to the increasing costs of personnel and goods & services the District requires to provide services to our increasing population.

Opportunities:

- Despite the challenges, Marion County Fire District No. 1's vision for the future is bright and we see tremendous opportunity with our "Build it Forward" theme. New partnerships and the opportunity to engage with a diverse group of stakeholders has built new friendships and strengthened existing relationships with partner agencies.
- Additionally, the District continues planning to meet the increasing call volume and dynamic workload through adding key personnel and critical equipment. The District has made grant applications to the Oregon Office of Emergency Management, Oregon State Fire Marshal's Office and continues to pursue competitive grant opportunities to secure needed equipment and up-staffing, and to bring financial relief to the budget. It will free up financial resources to address other critical needs, equipment purchases, and deferred maintenance. Further analysis of the District's key economic factors and assumptions, revenues, and expenditures can be found within the Budget Overview beginning on page 25.

Budget Document Format:

- The Proposed Budget Document includes a Budget in Brief (also found on the website), significant revenues & expenditures explanation, and breakdown of budgets per each Fund and Department.
- A brief budget overview video is also available to review and can be found on our website
- A breakdown of Materials and Services can be found at the conclusion of each department section.
- A full budget of the General Fund can be found after the Glossary in the Budget Document.
- The District has prepared this budget for all funds subject to the budget requirements by state law, including the legal requirement for a balanced budget, meaning that total beginning fund balance, revenues, and other financing sources are equal to the total of expenditures, other financing uses, contingency, and ending fund balance. The prior year adopted budget includes the impact of any supplemental budgets and budget adjustments approved throughout the year.
- The District remains committed to long range financial planning as a tool to meet strategic goals and guide decision making, maintain expenditures at levels that balance with operating revenues, and to determine the impact of various deployment scenarios related to meeting the increasing demands for service. With this financial planning commitment, the District has set itself up to manage these scenarios and prepare for future challenges and opportunities.

BUDGET MESSAGE

- This budget is a conservative yet bold plan to meet our operational needs to ensure the District continues to effectively provide emergency response as well as Logistical and Administrative support to the citizens of Marion County Fire District No. 1. The FY 2025 Proposed Budget is a transparent, fiscally responsible plan which adheres to all State of Oregon Budget Law requirements and adopted relevant financial policies. I would like to thank all of those involved in the budget process for the extensive time commitments it demands to ensure a balanced budget, transparent process, and quality Budget Document for the citizens and as a guide for the Fire District.

Economic Factors and Long-Range Financial Planning

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

Assessed property valuation is projected to increase modestly. We have forecasted a 3.0 percent assessed valuation growth for FY 2025. The economy has been modestly growing in the local area; however, most of this growth is outside of the Fire District, so little new growth in construction occurs within its boundaries. What does occur is mainly residential in-fill construction. One bright spot for the local economy and the Fire District is the numerous “in-fill” developments of multi-family dwellings being constructed within the Urban Growth Boundary that remain in our Fire District.

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

- The Four Corners and Jan Ree/Hayesville areas within the Urban Growth Boundary remains the District’s busiest service area with approximately 61.5 percent of District incidents occurring in these areas.
- Brooks-Hopmere Community Plan. In April 2022, The Commissioners announced a multi-million-dollar investment in the water and sewer infrastructure from Federal ARPA funding, which will assist in managed growth in that area of the District
- Engagement with Marion County Commissioners, and Public Works with local issues, including a regional radio system and Community Wildfire Protection Plan (CWPP)
- Engagement with Keizer City Council, Keizer Chamber of Commerce and Keizer Fire District
- Member of the Marion County Fire Defense Board and Mutual Aid Partner for Marion and Polk County Fire Agencies
- Marion County Ambulance Service Area Advisory Committee
- Oregon Health Authority Health Care Coalition (HCC/HPP) for Region 2 as an EMS Liaison for pre-hospital agencies

Marion County Fire District No. 1 welcomes questions and feedback on our budget document. Please contact me at: 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

Kyle G. McMann

Fire Chief/Budget Officer/CEO

Marion County Fire District No. 1

STRATEGIC PLAN 2024-2029

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

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

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

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



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

- Background: Provides history and context for MCFD.
- Vision, Mission, and Values: Lists MCFD's vision, mission, and "Five Basic Rules."

STRATEGIC PLAN 2024-2029

- Recent Accomplishments: Outlines some of the District’s recent progress and successes.
- Key Strategic Issues and Goals: Issues identified by District Staff/Volunteers during the Strategic Planning Process and introduces the District’s goals for addressing these issues.
- Action Plans and Implementation: The core of this Strategic Plan, includes a set of strategies and actions to accomplish each of the District’s five goals and concludes with an implementation framework to help the District move the Strategic Plan to action.

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

Each Task Force has focused one of the following:

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

Implementation Roles and Responsibilities:

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

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

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

1. Share and discuss the Strategic Plan with all personnel and board members of MCFD1
2. Provide opportunities for MCFD1 personnel to participate on the Strategic Plan Task Forces
3. Restructure the Strategic Plan Steering Committee into the Strategic Plan Working Group (possibly composed of different members to gain representation from those who serve on the newly formed taskforces)

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

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

STRATEGIC PLAN 2024-2029

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

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

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

Responsibilities for each Task Force include:

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

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

Updating the Strategic Plan:

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

STRATEGIC PLAN 2024-2029

Five-year update:

At the end of the current Strategic Plan timeframe (2028), the Working Group shall:

- Prepare a final status report on the 2024-2029 Strategic Plan for MCFD1 career and volunteer personnel, Board of Directors and citizens
- Convene a 2029-2034 Marion County Fire District No.1 Strategic Plan Steering Committee
- Undertake a comprehensive update of a New Strategic Plan

Issue 1 Career and Volunteer Personnel Training

Goal 1 Optimize Training Opportunities for Career and Volunteer Personnel

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

Issue 2 Communication

Goal 2 Improve Internal Communications and External Communications and Engagement

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

Issue 3 Staffing and Succession

Goal 3 Strengthen Planning for Staffing and Succession

- Strategy 3.1 Streamline and improve hiring processes
- Strategy 3.2 Maintain and expand volunteer recruitment and retention
- Strategy 3.3 Pursue proactive strategies for internal promotion
- Strategy 3.4 Appropriate Unit Utilization for Call Volume

Issue 4 Partnerships

Goal 4 Build on Relationships with Community Partners

- Strategy 4.1 Improve Coordination with Multi-Disciplinary Partners
- Strategy 4.2 Pursue and Maintain Strategic Partnerships
- Strategy 4.3 Pursue Cooperative Legislative Changes
- Strategy 4.4 Distribute Relevant Information to Partner Agencies to Raise Awareness of MCFD1 Goals and Activities

Issue 5 Financial Sustainability

Goal 5 Maintain Financial Sustainability

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

BUDGET OVERVIEW

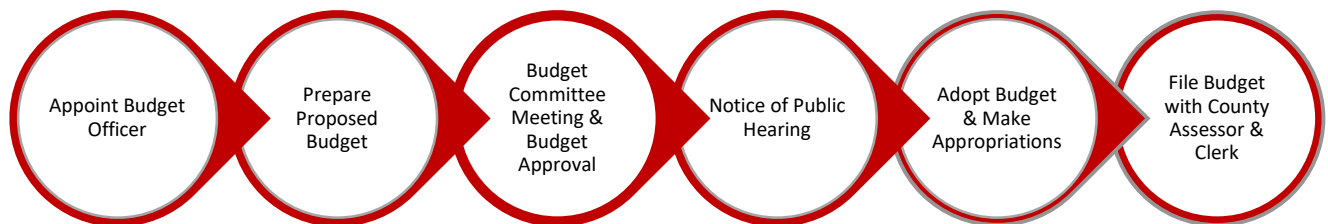
BUDGETING PROCESS

The FY 2025 budget process for the District started in January 2024 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 2025 is Fire Chief Kyle McMann, as per motion of the Board of Directors and Board Policy.

The FY 2025 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 toward a balanced budget was achieved through revisions by the Fire Chief, Deputy Fire Chief, Financial Analyst, and members of staff.

Once the balanced budget has been developed, it is presented to the Budget Committee, made up of the five Board of Directors and five appointed District citizens. The Budget Committee reviews the proposed budget documents, makes any necessary changes, and then approves both the budget and tax rates to go before the Board of Directors during the Budget Hearing, which will be held during the regular Board Meeting in June 2024. After adoption of the Budget by the Board of Directors, the necessary budget documents are submitted to the Marion County Assessor, Oregon Department of Revenue and Marion County Clerk.

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



BUDGET OVERVIEW

FY 2025 BUDGET CALENDAR

Date	Action	Responsible
January 2024	Recruit Budget Committee Members, if necessary	Board of Directors
January 17, 2024	<ul style="list-style-type: none"> Appoint Budget Officer Review Draft FY 2025 Budget Calendar 	Board of Directors
February 15, 2024	<ul style="list-style-type: none"> Appoint Budget Committee Adopt FY 2025 Budget Calendar 	Board of Directors
February – May 2024	Prepare FY 2025 Proposed Budget	Budget Officer
May 7, 2024	Budget Document distributed to Budget Committee & available to public	Budget Officer
May 7, 2024	Publish Public Notice of Budget Committee Meeting on website – 1 st Publication	Staff
May 9, 2024	Publish Public Notice of Budget Committee Meeting – 2 nd Publication	Staff
May 16, 2024 17:30 at Brooks Classroom**	Budget Committee Meeting #1	Budget Committee
May 23, 2024 17:30 at Brooks Classroom**	Budget Committee Meeting #2, if necessary	Budget Committee
June 13, 2024	Publish Financial Summary & Budget Hearing Notice	Staff
June 20, 2024 18:00 at Brooks Classroom**	Budget Public Hearing <ul style="list-style-type: none"> Adopt budget & make appropriations Levy taxes by fund & categorize tax 	Board of Directors
By July 12, 2024	File with Assessor’s Office 2 copies of: <ul style="list-style-type: none"> LB-50 Budget resolutions Newly approved LOT or permanent rate ballot measures 	Budget Officer
By September 27, 2024	File complete budget with County Clerk	Budget Officer

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

BUDGET OVERVIEW

BUDGET & ACCOUNTING BASIS

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

DISTRICT FUNDS

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

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

- **Fund 10- General Fund**- Accounts for financial operations of the District's fire protection and emergency services costs not accounted for in other funds and considered a major fund. The primary revenue source comes from property tax revenue and ambulance revenues. Expenditures are for the fire protection and ambulance services.
- **Fund 30 – Debt Service Fund** – Used to account for the payment of principal and interest in the district's long-term debt. Historically, property tax revenue was the primary revenue source. For FY 2025, the sole revenue source will be the District Inter-Fund Transfer.
- **Fund 70- Capital Projects Fund** – Originally used to account for the series 2009 & 2012 GO Bond monies and was fully expended in 2017. In FY 2020, the fund reopened to account for the sale of property originally purchased with bond monies. Expenses are for large capital needs of the District. In FY 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.

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

BUDGET OVERVIEW

DISTRICT-WIDE FINANCIAL OVERVIEW

Description	FY 2023 Amended Budget	FY 2024 Amended Budget	FY 2025 Proposed Budget	FY 2024 to FY 2025 Percent Change
RESOURCES				
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%
TOTAL ALL RESOURCES	\$ 27,896,344	\$ 28,212,042	\$ 29,580,450	5%
REQUIREMENTS				
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%
TOTAL ALL REQUIREMENTS	\$ 27,896,344	\$ 28,212,042	\$ 29,580,450	5%

BUDGET OVERVIEW

SUMMARY OF RESOURCES AND REQUIREMENTS BY FUND TYPE AND CATEGORY

FY 2025 Proposed Budget

Fund	10 General	30 Debt Service	70 Capital Projects	80 Capital Reserve	Totals
RESOURCES					
EMS Billing	\$ 5,450,000	\$ -	\$ -	\$ -	\$ 5,450,000
Capital Firemed	35,000	-	-	-	35,000
Property Taxes	11,665,250	-	-	-	11,665,250
MVA Billing	40,000	-	-	-	40,000
Conflagration	250,000	-	-	-	250,000
Grant Revenue	1,077,250	-	-	-	1,077,250
Permits & Fees	6,000	-	-	-	6,000
Property Leases	22,500	-	-	-	22,500
Interest Income	350,000	-	20,000	-	370,000
Miscellaneous Revenues	40,750	-	-	-	40,750
Total Current Resources	18,936,750	-	20,000	-	18,956,750
Transfers In		250,000	-	1,000,000	1,250,000
Beginning Balance	8,250,000	34,000	370,000	719,700	9,373,700
TOTAL RESOURCES	\$ 27,186,750	\$ 284,000	\$ 390,000	\$ 1,719,700	\$ 29,580,450

REQUIREMENTS					
Personnel	\$ 14,850,322	\$ -	\$ -	\$ -	\$ 14,850,322
Materials & Services	4,486,053	-	-	-	4,486,053
Capital Outlay	248,000	-	390,000	1,719,700	2,357,700
Transfers Out	1,250,000	-	-	-	1,250,000
Debt Service	-	250,000	-	-	250,000
Contingency	974,500	-	-	-	974,500
Reserve EFB	-	-	-	-	-
Unappropriated EFB	\$ 5,377,875	34,000	-	-	5,411,875
TOTAL REQUIREMENTS	\$ 27,186,750	\$ 284,000	\$ 390,000	\$ 1,719,700	\$ 29,580,450

Financial Ratios

Fund/Ratio Description	General	Debt Service	Capital	Capital Reserve	Totals
Property taxes as a percentage of the total fund type	42.91%	0.00%	0.00%	0.00%	39.44%
Current resources as a percentage of Personnel and Materials & Services	98.06%	0.00%	0.00%	0.00%	98.16%
Personnel as a percentage of the total fund type	54.53%	0.00%	0.00%	0.00%	50.12%
Personnel and Materials & Services as a percentage of the total fund type	71.03%	0.00%	0.00%	0.00%	65.28%
Capital as a percentage of the total fund	0.91%	0.00%	100.00%	100.00%	7.97%

BUDGET OVERVIEW

GENERAL FUND – FUND 10

Resources (Revenue)

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

Recurring sources of resources/revenue include:

- Current property taxes
- Delinquent property taxes
- Ambulance transport billing, including Ground Emergency Medical Transport Fee for Service & Coordinated Care Organization reimbursements
- Motor vehicle accident cost recovery
- Interest earnings
- Beginning fund balance
- Other charges for services

One-time sources of resources/revenue include:

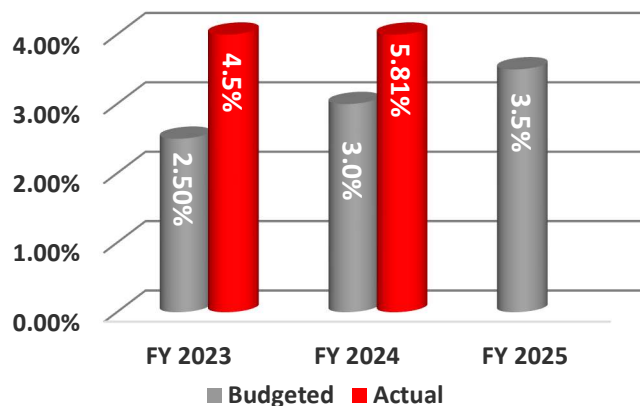
- Intergovernmental revenue
- Grant awards

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

Permanent Rate	\$1.9045/\$1,000
Local Option Levy (5-year term, beginning FY 2025)	\$0.9900/\$1,000

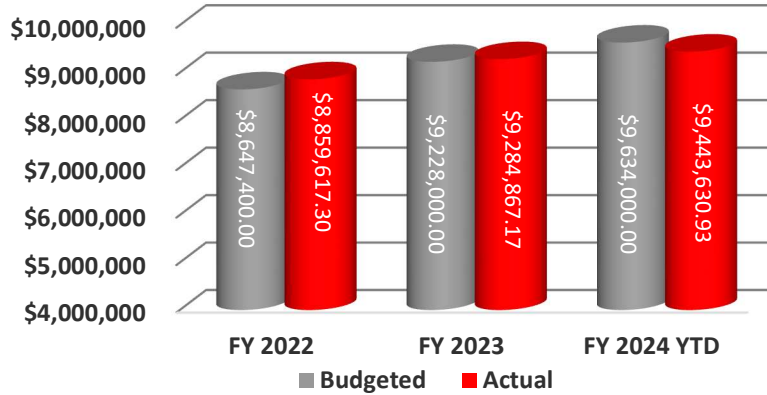
Based on analysis and recommendation from the Marion County Assessor's Office, the FY 2025 budget is 3.5% in Total Assessed Value of the District, with a 98% collection rate. Tax compression is not a major issue for the Fire District currently. The FY 2024 budget had projected a 3.0% increase in Assessed Value based on County Assessor recommendations, but actuals from the County Assessor show a 5.81% increase. The District will continue to utilize projections for FY 2025 and beyond, based on Assessor recommendations. The charts below illustrate the past few years of assessed value and property tax receivables.

District Assessed Value



BUDGET OVERVIEW

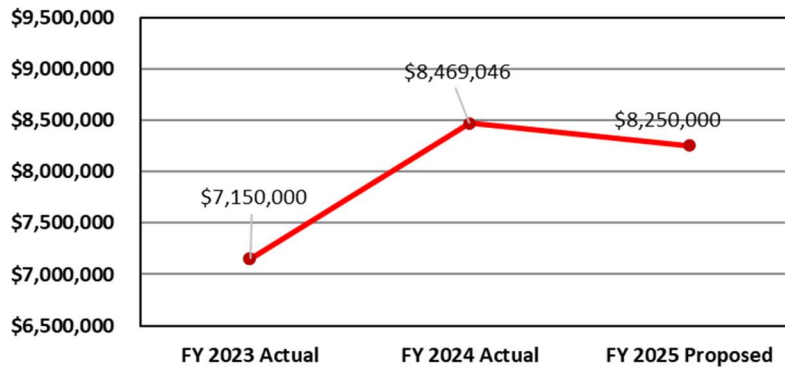
District Current Year Property Taxes



The Beginning Fund Balance is the second largest resource the District utilizes in FY 2025. 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.

The actual Beginning Fund Balance for FY 2024 was \$8,469,046 and is projected to be \$8,250,000 in FY 2025. The Prior year increase in the Beginning Fund Balance amount was largely in part due to increased interest income on LGIP accounts, unanticipated EMS billing and GEMT revenue as well as the delayed hiring of personnel.

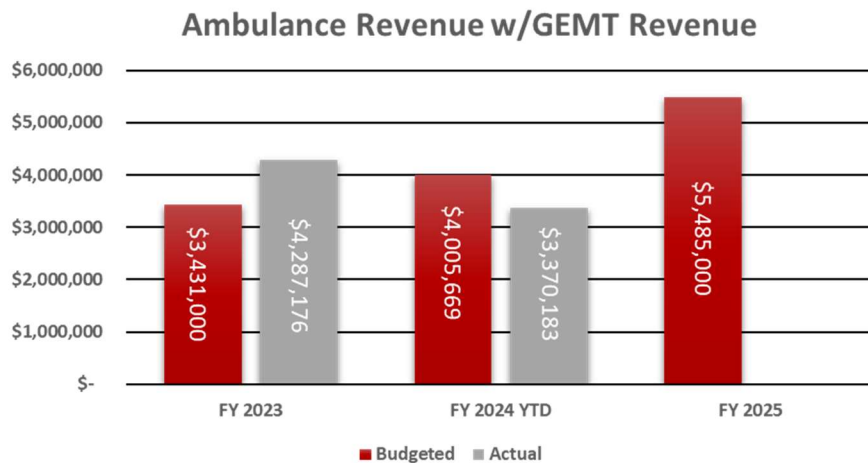
Beginning Fund Balance-General Fund



Charges for services include leases, MVA Cost Recovery, Fire Marshal Services Cost Recovery, and Ambulance transport billings. These sources of revenue are generally classified as recurring revenue, which can be used to fund ongoing operations. Revenue from ambulance transport billings comprises the largest portion of this section. It continues to be somewhat varied, but is a bright spot based on several factors. For FY 2025, ambulance revenue is projected at \$5,450,000 based on historical data, payer mix, anticipated GEMT payments, and advisement from Systems Design West, our ambulance billing company, as well as increased call/transport volume.

BUDGET OVERVIEW

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

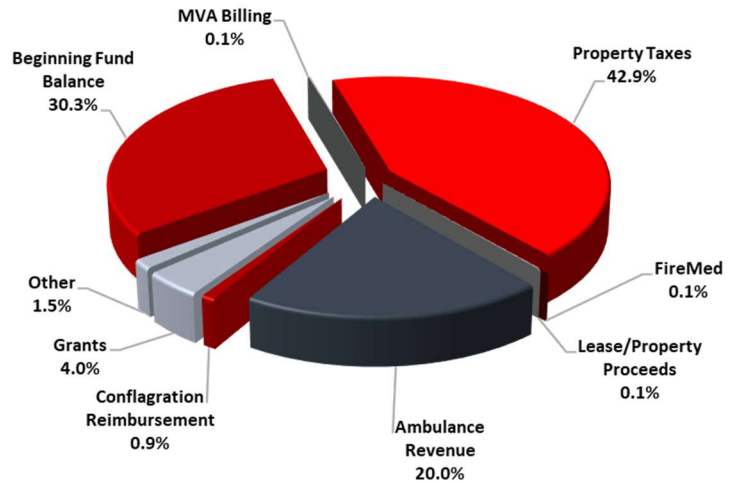


The District classifies grant funds (Private, County, State or Federal), intergovernmental (Conflagration Reimbursement) and sale of assets as non-recurring revenue sources and, as such, treats them as one-time revenue. Some grants are for a single fiscal year and others span multiple years. Asset sales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

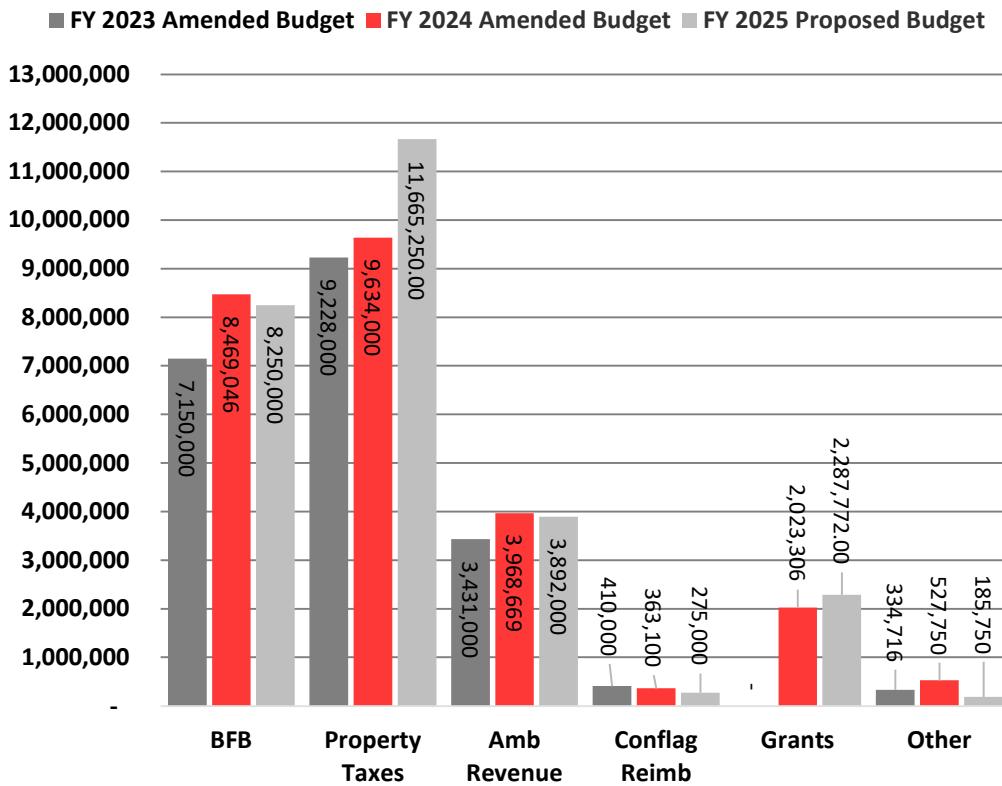
BUDGET OVERVIEW

GENERAL FUND Resources - FY 2025

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



Resources - 3 Year Comparison

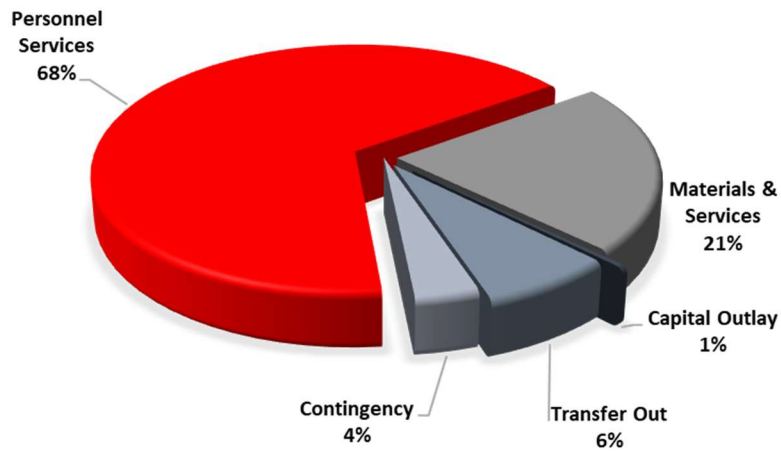


BUDGET OVERVIEW

Expenditures (Expenses)

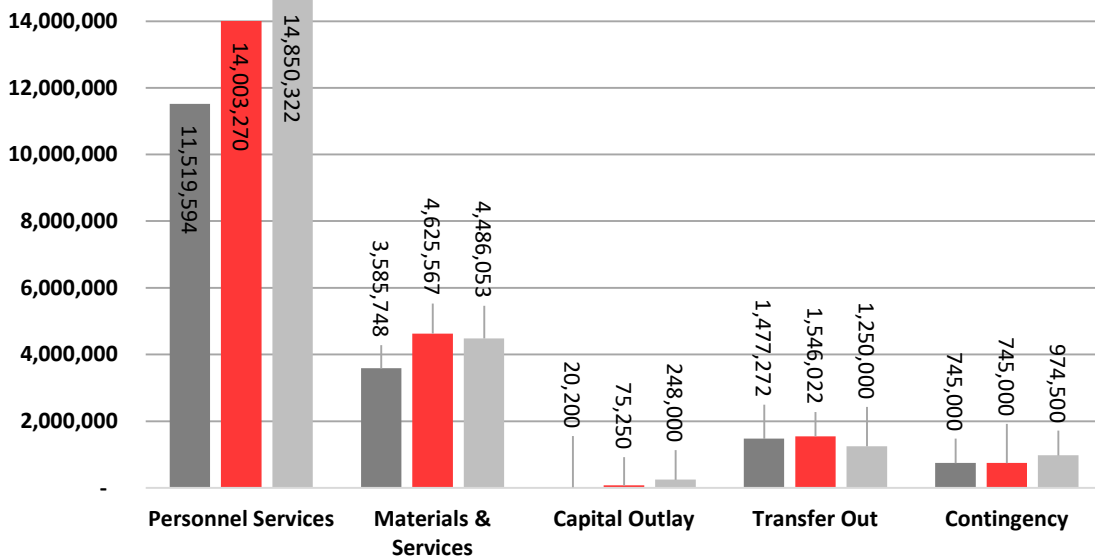
Total General Fund expenditures for the FY 2025 Proposed Budget are \$21,808,875; excluding ending fund balance, and are divided among the following categories:

GENERAL FUND EXPENDITURES - FY 2025



Expenditures - 3 Year Comparison

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



BUDGET OVERVIEW

The District's General Fund has nine operational departments:

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

Personnel Services

The Personnel Services category is comprised of the largest expenditures for the budget, encompassing 68% of the general fund operating budget at a cost of \$14,850,322. For FY 2025, the proposed budget features 76.50 FTE, 75 full-time and 3 part-time employees.

The District participates in the Oregon Public Employees Retirement System (PERS). Contributions to PERS are budgeted at \$2,158,224 for FY 2025. PERS contracts with Milliman to provide independent agency audits of retirement accounts.

The PERS rates are set on a biennium cycle and the FY 2025 rates began July 1, 2023.

Fiscal Year	Employee IAP 6%	Tier 1 / Tier 2	OPSRP Police/Fire	OPSRP General
FY 2023	6%	32.92%	27.98%	23.62%
FY 2024	6%	34.36%	29.87%	25.08%
FY 2025	6%	34.36%	29.87%	25.08%

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

The District budgeted for a 3% Cost of Living Adjustment (COLA) for FY 2025 and will be renegotiating an agreement of the [IAFF Local and Collective Bargaining Agreement \(CBA\)](#).

For FY 2025, the District has budgeted for a 10% increase in medical and dental insurance, due to rising costs and at the direction of SDIS, for the OFCA Health Care Plan through Regence. There is no change to the HRA VEBA contribution benefit.

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. Overtime for FY 2025 is budgeted at \$885,750. This projection considers the staffing of both the Fire and EMS Operations Divisions and conflagration deployment reimbursement estimates. As actual Conflagration Out of Shift Overtime costs are reimbursed, the amount will be amended through the proper budgetary process at the Board of Directors level.

BUDGET OVERVIEW

Unfunded Liabilities – Personnel Services

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

- Vacation leave – This is accrued leave by all full and part-time employees. A large portion of this liability is funded using float personnel to cover leaves by line firefighters and EMS Personnel without the use of overtime costs, reasonable anticipated coverage needs through budgeted overtime funds and budgeting for two retirement accrued vacation cash outs.
- Sick leave – This is accrued leave by all full and part-time employees. A large portion of this liability is funded using float personnel to cover leaves by line firefighters without the use of overtime costs, while budgeting for necessary anticipated additional overtime costs. There are budgeted funds for a partial sick leave cash out at retirement or separation.
- Public Employees Retirement System (PERS) – The District participates in the Oregon PERS for retirement benefits of all full and part-time employees of the District. The unfunded liability is calculated by the PERS system every 2 years and is reflected in the employer contribution rates the District pays and are adjusted each biennium on July 1st. As of December 31, 2023, the District’s pension net unfunded actuarial liability (UAL) was \$12,988,373. At present, the District has not participated in the PERS side account program to assist with reducing the UAL amount.

Employee Count

<u>Department</u>	<u>Amended Budget 2023</u>	<u>Amended Budget 2024</u>	<u>Proposed Budget 2025</u>
Fire Operations	41.00	42.00	42.00
EMS Operations	15.00	15.00	21.00
Volunteer	0.00	1.00	1.00
Administration	7.00	7.50	9.00
Training	1.00	1.00	1.00
Prevention	1.50	1.50	1.50
Fleet & Facilities	1.00	1.00	1.00
Total FTE's	66.50	69.00	76.50

Change in FTE

7.50

Materials & Services

Materials & Services in the second largest expenditure category comprising 21% of the general fund operating budget and is budgeted at \$4,486,053 for FY 2025. 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.

BUDGET OVERVIEW

Capital Outlay

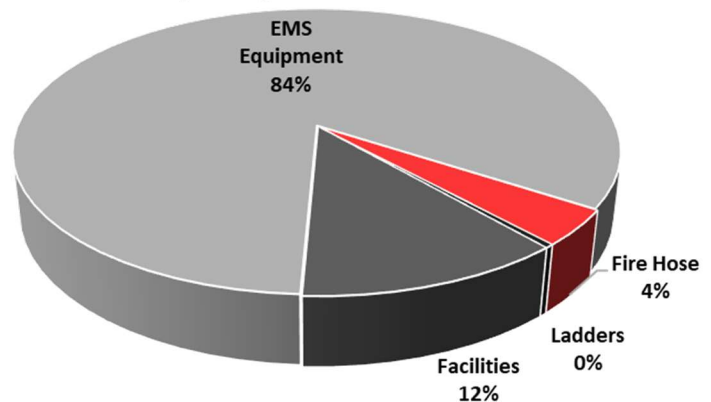
Needed Capital Outlay projects are numerous within the District, but limited resources limit improvements without large grant or bonding opportunities. The District evaluates its Capital needs on an annual basis through replacement plans developed by project managers, and the recent Capital Improvement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

The budget includes \$248,000 for Capital Outlay projects in FY 2025, an increase from \$61,250 budgeted in FY 2024. This reflects a very small (<1%) appropriation of the General Fund Budget, to improve EMS equipment by replacing/purchasing new Stair Chairs, Cardiac Monitors, Onboard Suction Units and AED's (\$207,000), Replacement Generator (\$30,000), Replacement Ladders (\$1,000), and Replacement of Structural Firefighting Hose (\$10,000).

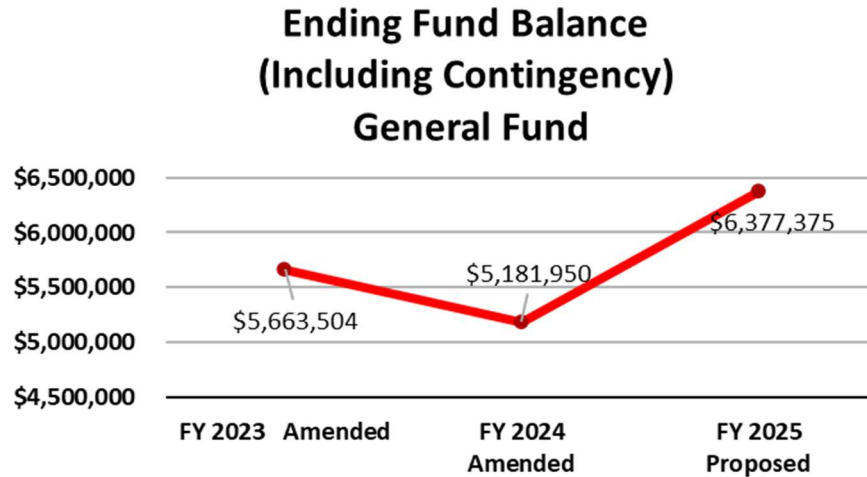
For FY 2025, the District is continuing to set aside funds in the Capital Outlay Reserve Fund, and the District has budgeted \$1,000,000 as a transfer from the General Fund to save for larger future Capital Outlay items. This is 100% of the anticipated funds from the GEMT-CCO program that Federally approved for calendar year 2024. The large equipment and vehicle purchases are budgeted in the Capital Outlay Reserve Fund 80.

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

**Total Capital Expenditures ---
\$248,000**



BUDGET OVERVIEW



Contingency

Contingency is the amount set aside for emergency/unforeseen expenditures that may not be budgeted. Per Oregon Budget Law, to spend contingency funds, Board of Director action is necessary. The budgeted amount for FY 2025 is \$974,500 and remains within the District’s financial policy of approximately 5% of Personnel Services and Materials & Supplies expenditures.

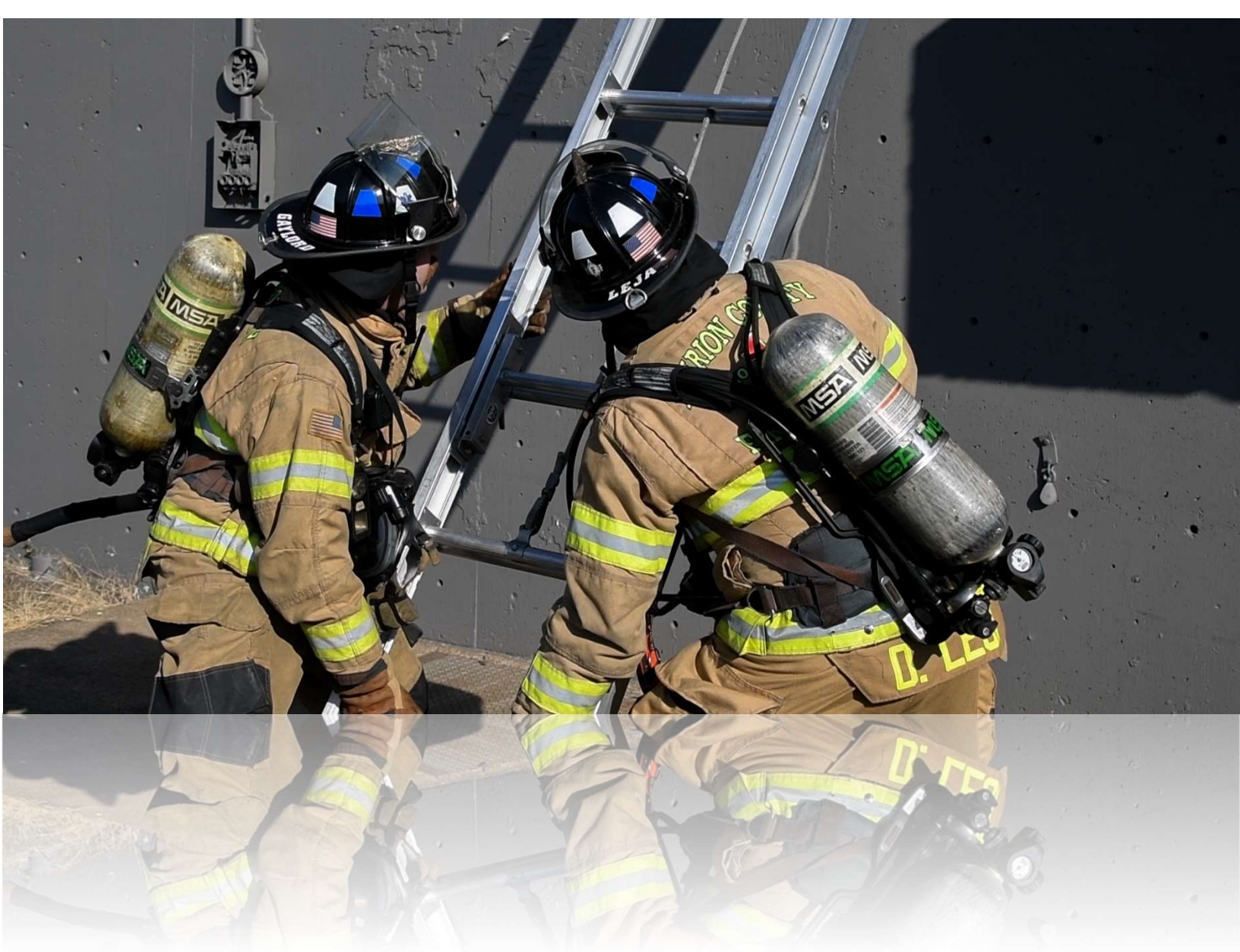
Unappropriated Ending Fund Balance

While not an “appropriated” item in the budget, the Unappropriated Ending Fund Balance (UEFB) are funds set aside to become cash carryover/beginning fund balance in the next fiscal year and are not accessible to use in the fiscal year, except in certain emergency situations, as defined by Oregon Revised Statutes. A best- practice strategy, of trying to maintain 4 months of Personnel Service expense, is used. The General Fund’s UEFB for FY 2025 is \$5,402,875. This is an increase over the prior year due to increased staffing for FY 2025.

BUDGET OVERVIEW

GENERAL FUND – RESOURCES

2022 Actual	2023 Actual	2024 Amended	Account 10-00	Description General Fund Revenue	2024 FTE	2025 Proposed	2025 Approved	2025 Adopted
5,750,000	7,150,000	8,469,046	4000-00	Beginning Fund Balance	0.00	8,250,000		
2,438,919	3,064,420	2,943,669	4005-00	EMS Billing	0.00	4,100,000		
0	538,544	325,000	4006-00	EMS GEMT FFS	0.00	350,000		
893,082	646,324	700,000	4007-00	EMS GEMT CCO	0.00	1,000,000		
36,419	37,888	37,000	4010-00	Capital FireMed	0.00	35,000		
206,727	199,178	204,000	4015-00	Property Taxes - Delinquent Yr	0.00	222,750		
8,618,251	9,085,689	9,430,000	4020-00	Property Taxes - Current Year	0.00	11,442,500		
42,202	27,902	30,000	4025-00	MVA Billing	0.00	40,000		
348,505	996,415	2,291,657	4030-00	FEMA Grants	0.00	1,048,250		
77,398	185,330	177,837	4033-00	Grants - Other	0.00	29,000		
0	0	0	4035-00	Transfer Apparatus ResFund	0.00	-		
12,363	6,375	6,000	4040-00	Fire Marshal Fees	0.00	6,000		
20,563	21,180	22,000	4045-00	Cell Tower Lease	0.00	22,500		
0	0	0	4047-00	Rockdale Property	0.00	-		
40,379	231,095	375,000	4050-00	Interest on Investments	0.00	350,000		
250	0	500	4055-00	Donations	0.00	500		
43,045	10,090	2,000	4065-00	Miscellaneous	0.00	2,000		
29,241	43,997	5,000	4070-00	Recovery/Reimbursement	0.00	5,000		
34,010	31,075	30,250	4073-00	COBRA Reimbursement	0.00	33,250		
561,902	406,892	363,100	4075-00	Conflagration Reimbursement	0.00	250,000		
0	0	20,000	4080-00	Sale of Assets	0.00	-		
13,403,257	22,682,394	25,432,059		General Fund Revenue		27,186,750		



FIRE OPERATIONS

FIRE OPERATIONS

GENERAL FUND - FIRE OPERATIONS

Division Description

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

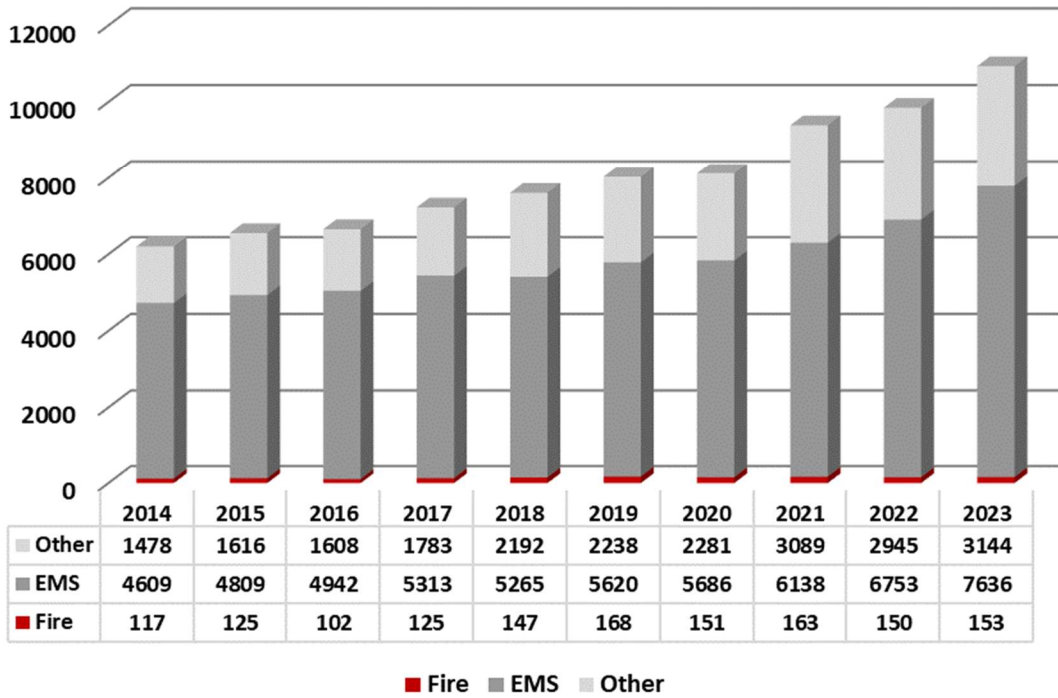
The District operates eight community fire stations, four of which are staffed by career staff, four of which are staffed by volunteers and two 24 hour/7-day a week Advanced Life Support Fire Engines as well as four 24 hour/7-day a week Advanced Life Support Ambulances. Each of the eight fire stations 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. The Lake Labish Fire Station houses the Incident Support Apparatus and is staffed by Operations Support Volunteers who respond throughout the District on incidents. There are 20 personnel on duty each day to respond to emergencies, supplemented by additional volunteers and day-time career staff.

In 2023, the Operations Division responded to a total of 11,008 calls, an increase of 11% from 2022.



FIRE OPERATIONS

District Call Volume



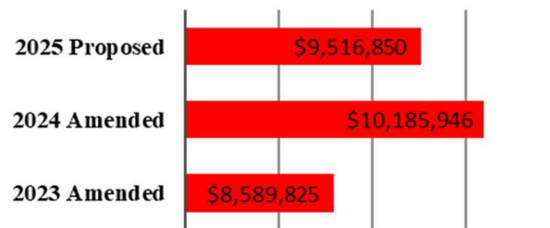
Marion County Fire District 1 has had a significant call volume increase. This trend has been increasing slowly with a large growth pattern in 2021. As of 2023, the call volume has continued to grow steadily.

FIRE OPERATIONS

Budget Summary

Expenditures	2022 Actual	2023 Amended	2024 Amended	2025 Proposed
Personnel Services	\$ 7,247,208	\$ 7,856,175	\$ 9,521,646	\$ 8,980,600
Materials & Services	\$ 979,567	\$ 733,650	\$ 664,300	\$ 536,250
	\$ 8,226,775	\$ 8,589,825	\$ 10,185,946	\$ 9,516,850
	% Change	4.41%	18.58%	-6.57%

Fire Operations Expenditure Budget Comparison



Personnel Summary

Position	2024 Amended	2025 Proposed
Battalion Chiefs	3.00	3.00
Captains	9.00	9.00
Engineers	9.00	9.00
Firefighter/Paramedic	21.00	21.00
Total FTE	42.00	42.00

FIRE OPERATIONS

FY 2025 Proposed Significant Changes

- 3% Wage Cost of Living Adjustment (COLA)

FY 2024 Accomplishments

- Purchasing new Rescue Gear and SCBA Masks
- Response to over 11,000 calls for service
- Re-hiring of 3rd Battalion Chief and improved staffing

Performance Measures

	Goal	2023 Actual	2024 Projection	2025 Projection
Turnout Time	1 min 15 sec	1 min 31 sec	1 min 32 sec	1 min 20 sec
Response Time	7 min 30 sec	8 min 26 sec	8 min 22 sec	8 min 30 sec
Average Response Time Inside Urban Growth Boundary	6 min 30 sec	7 min 31 sec	7 min 43 sec	7 min 30 sec
Average Response Time Outside Urban Growth Boundary	8 min 30 sec	9 min 40 sec	9 min 01 sec	9 min 0 sec

Strategic Plan

Goal 2 Communication

Strategy 2.1 Increase Internal Communications to all Personnel

- Action 2.1.1 Monthly Meeting with Department Heads (Training, EMS, Safety) to Gather Current Information for Volunteers to Disseminate at Foundation Meeting
- Action 2.1.2 Monthly Chat w/Chiefs for each Shift (A,B,C)
- Action 2.1.3 Weekly District Update

Goal 3 Staffing & Succession

Strategy 3.3 Pursue proactive strategies for internal promotion

- Action 3.3.1 Establish a mentorship program between officers and career/volunteer personnel
Conduct annual review to assess progress of promotional candidates in
- Action 3.3.2 AIC (Acting In Charge) programs
- Action 3.3.3 Maintain a Minimum of One AIC per Position per Shift at all Times

Strategy 3.4 Appropriate Unit Utilization for Call Volume

- Action 3.4.1 Assess Data for Unit Utilization
- Action 3.4.2 Utilize Benchmarks in Standards of Cover to Guide Need for Enhanced Services/Increased Staffing
- Action 3.4.3 Use quarterly alarm data and unit utilization review to determine compliance with District and NFPA standards, as well as comparable agencies

FIRE OPERATIONS

MATERIALS AND SERVICES DETAIL BY ACCOUNT GENERAL FUND - FIRE OPERATIONS

Account	Description	Account Total
10-5300	Operational Supplies	\$ 250.00
10-5305	Absorbent Supplies Garbage Bags and Supplies, Shipping and Handling	\$ 3,500.00
10-5310	Passports & Accountability Engraving and Cutting Machine, Vinyl for Engraver	\$ 3,000.00
10-5315	Air Monitor Maintenance	\$ 2,000.00
10-5320	Thermal Imaging Maintenance	\$ 1,500.00
10-5325	Ladder Testing & Maintenance Annual Testing	\$ 1,500.00
10-5330	MDT & Tablet Operations Service for Current Tablets, 8 lines average \$40	\$ 4,000.00
10-5335	Small Tools & Equipment	\$ 31,250.00
	Work Bench with Tool Sets for each Occupied Station	9,800
	ANSI Vests for all Apparatus	6,000
	Irons, Flat Headed and Halligan Axe	5,500
	Tool Maintenance, Grips, Handles, Files, Cleaning, Broken Handles	2,250
	Variety of Pike Poles	2,000
	10 New York Hooks	1,500
	10- 8lb Pick Head Axes	1,500
	Misc Small Tools, Hydrant Wrenches, Spanners, Mallets	1,500
	Dewalt Lights for Support Services with Batteries	1,000
	Williams Key "Soft Entry Tool" for L31, E315, E305, E725	200
10-5337	Fire Extinguisher Repair & Maintenance	\$ 500.00
10-5340	Breathing Air System Maintenance Quarterly Sampling and Annual Maintenance	\$ 4,250.00
10-5345	Power Tool Maintenance	\$ 2,750.00
	Chain Saw Chain Replacement	1,200
	Annual Maintenance	1,100
	Hearing Protection and Chaps	450

FIRE OPERATIONS

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

10-5350	Nozzles & Appliances Maintenance	\$		2,000.00
	Maintenance			2,000
10-5355	Holmatro Tool Maintenance	\$		5,250.00
	Tool Maintenance and Sawsall Blades			
10-5360	SCBA Repair & Maintenance	\$		17,750.00
	Flow Testing		8,140	
	New Mask Purchases		7,000	
	Mask Name Tags		1,200	
	SCBA Masks Testing		750	
	Mask Bags		660	
10-5363	FIT Testing	\$		1,250.00
10-5365	Pump Testing	\$		12,750.00
	Engine Pumping Testing - 11 units		5,500	
	Quint Ladder Certification		4,000	
	Tender Pump Testing		2,500	
	Quint Pumping Testing		750	
10-5370	Maps & Preplans	\$		22,000.00
	New Wall Maps - 8		500	
	Preplans - Half the Cost of First Due Occupancy Management		2,500	
	Interra Program Implementation		19,000	
10-5375	Firefighting Foam	\$		6,000.00
10-5380	Wildland Firefighter Equipment	\$		5,750.00
	Saws MS362		1,800	
	Chainsaw Maitenance		1,000	
	Double Radio Chest Harness		750	
	1.5 in Hose		550	
	1 in Hose		500	
	Food		500	
	Handtool Replacement		500	
	Jetboil Fuel		150	
10-5385	Batteries	\$		1,500.00
	Assorted Sizes of Duracell Batteries		1,500	
10-5390	Flashlights	\$		250.00

FIRE OPERATIONS

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

10-5395	Fitness Equipment.....	\$	22,500.00
	Cable Stack Functional Trainer x2 for Station 1 and 2	8,000	
	Treadmill for St. 2 - replace existing	5,500	
	3 Cycling bikes (Peloton or similiar) St. 1, 2 and 6	4,500	
	Bi Annual Preventative Maintenance	1,400	
	Trap Bar x3 for each station	1,185	
	Weighted Vest for each Station with Plates	1,125	
	Barbell x2 for Station 2 and 6	530	
	Shipping	210	
	Landmine Attachment for Station 2	50	
10-5400	Hose Testing & Maintenance.....	\$	12,500.00
10-5410	NIFRS - Emergency Reporting.....	\$	7,500.00
	First Due		
10-5420	Dispatch Fees.....	\$	42,750.00
10-5440	Incident Rehab Supplies.....	\$	2,500.00
10-5445	EMS Expenses.....	\$	3,750.00
	Disposable and Limited Duration Supplies		
10-5450	Oxygen.....	\$	1,500.00
	10 % of total cost. Remainder in EMS		
10-5455	Trauma Supplies.....	\$	1,000.00
	10 % of total cost. Remainder in EMS		
10-5460	Airway Supplies.....	\$	3,750.00
	10 % of total cost. Remainder in EMS		
10-5465	Universal Precautions Supplies.....	\$	3,500.00
	10 % of total cost. Remainder in EMS		
10-5470	Cardiac Supplies.....	\$	3,000.00
	10 % of total cost. Remainder in EMS		
10-5475	EMS Equipment Contracts.....	\$	11,000.00
	10 % of total cost. Remainder in EMS		

FIRE OPERATIONS

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

10-5480	EMS Equipment Repair & Maintenance	\$	250.00
	10 % of total cost. Remainder in EMS		
10-5485	Glucose Testing Supplies	\$	500.00
	10 % of total cost. Remainder in EMS		
10-5490	Medications	\$	5,500.00
	10 % of total cost. Remainder in EMS		
10-5495	IV Supplies & Solutions	\$	5,000.00
	10 % of total cost. Remainder in EMS		
10-5500	Bio Hazard Disposal	\$	500.00
	10 % of total cost. Remainder in EMS		
10-5505	EMS Certifications	\$	12,500.00
10-5520	Portable Repair & Maintenance	\$	17,750.00
	Replacement Parts and Repair	10,000	
	Portable and Mobile Radio Flash	7,750	
10-5525	Base Station Repair & Maintenance	\$	5,000.00
10-5530	Radio Frequency Licensing	\$	72,000.00
	Monthly User Fee- 800 MHz System - 100 @54.60 Monthly Fire	65,500	
	Annual License split	6,500	
10-5545-5590	Structural PPE	\$	82,500.00
	Structural PPE - Pants & Coats	50,000	
	Structural PPE - Repair/Maint	7,500	
	Structural PPE - Boots	6,000	
	Structural PPE - Helmets	5,000	
	Rescue Gear	4,500	
	Structural PPE - Hoods	3,500	
	Structural PPE - Gloves	3,500	
	Replacements per year	2,000	
	Structural PPE - Faceshields	1,000	
	Structural PPE - Flashlights	1,000	
	Structural PPE - Suspenders	500	

FIRE OPERATIONS

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

10-5595	Wildland PPE.....	\$	2,500.00
	Conflagration Shirts	1,000	
	Conflagration Pants	1,000	
	Gloves and Misc.	500	
10-5600-5635	Uniforms.....	\$	68,750.00
	Winter Jackets	24,500	
	Uniforms - Hardware	18,500	
	Uniforms - Cleaning	7,500	
	Uniforms - Repair & Alteration	7,500	
	Uniforms - Boot Allowance	5,000	
	Uniforms - Class	4,500	
	Uniforms - Class	2,250	
	Uniforms - Class	2,000	
10-5775	Cell Phones.....	\$	10,000.00
	Apparatus Phones	8,000	
	BC Phone Reimbursement	2,000	
10-5835	Contracts- Medical Director.....	\$	3,250.00
10-5915	Station 1,2,6 and 8 Station Budgets.....	\$	4,000.00
	TOTAL MATERIALS AND SERVICES	\$	<u>534,250.00</u>



EMS OPERATIONS

EMS OPERATIONS

GENERAL FUND – EMS OPERATIONS

Division Description

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

The District operates 5 Advanced Life Support Ambulances: 3 EMS Only Ambulances from the Middle Grove and Four Corners Fire Stations. The other 2 are Dual-Role Firefighter/EMT/Paramedics from the Clear Lake and Four Corners Stations. New this fiscal year is the addition of Medic 30 from our Chemeketa Station and will also be an Advanced Life Support Ambulance. This deployment model allows a more cost-effective staffing model and allows the Districts Firefighters to be staffed on Engines, allowing them to be more available for Fire and EMS first response in the District.



EMS OPERATIONS

Budget Summary

Expenditures	2022 Actual	2023 Amended	2024 Amended	2025 Proposed
Personnel Services	\$ -	\$ 1,833,360	\$ 2,172,113	\$ 2,996,000
Materials & Services	\$ -	\$ 1,018,960	\$ 1,296,531	\$ 1,356,750
	\$ -	\$ 2,852,320	\$ 3,468,644	\$ 4,352,750
	% Change			25.49%

EMS Operations Expenditure Budget Comparison



Personnel Summary

Position	2024 Amended	2025 Proposed
Single Role Paramedics	9.00	12.00
Single Role EMTs	6.00	9.00
Total FTE	15.00	21.00

FY 2025 Proposed Significant Changes

- Addition of 6 new Single Rolls to staff M30 for Advanced Life Support Calls
- Growing Ambulance Revenue from increased call volume
- Significant investment in EMS Capital Outlay Equipment

FY 2024 Accomplishments

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

EMS Performance Measures

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

EMS OPERATIONS

MATERIALS AND SERVICES DETAIL BY ACCOUNT GENERAL FUND - EMS OPERATIONS

Account	Description	Account Total
15-5330	MDT & Tablet Operations MDT Hotspots	\$ 6,000.00
15-5405	EPCR - ESO Solutions	\$ 28,500.00
15-5415	Active 911 Alerting System	\$ -
15-5420	Dispatch Fees	\$ 384,000.00
15-5425	Admin Expenses	\$ 500.00
15-5445	EMS Expenses Various EMS Equipment to Stock all Medic Units due to Increased Call Volume	\$ 34,250.00
15-5450	Oxygen	\$ 14,000.00
15-5455	Trauma Supplies	\$ 9,000.00
15-5460	Airway Supplies	\$ 32,750.00
15-5465	Universal Precautions Supplies	\$ 31,500.00
15-5470	Cardiac Supplies	\$ 26,750.00
15-5475	EMS Equipment Contracts	\$ 18,500.00
15-5480	EMS Equipment Repair & Maintenance	\$ 1,000.00
15-5485	Glucose Testing Supplies	\$ 3,500.00
15-5490	Medications	\$ 48,500.00
15-5495	IV Supplies & Solutions	\$ 45,000.00
15-5500	Bio Hazard Disposal	\$ 3,500.00
15-5505	EMS Certifications	\$ 5,000.00

EMS OPERATIONS

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

15-5510	Ambulance Licensing.....	\$	2,500.00
15-5530	Radio Frequency Licensing.....	\$	18,250.00
	Annual License Fee		1,750
	Monthly User Fee - 800 MHz System -25 @ 54.60 Monthly EMS		16,500
15-5545	PPE - Helmets.....	\$	2,000.00
15-5583	Rescue Gear.....	\$	6,500.00
15-5603	Winter Jackets.....	\$	2,500.00
	Jackets for 6 new Single Roles @ 400.00		
15-5605-5635	Uniforms.....	\$	25,750.00
	Class B		10,500
	Class C		6,000
	Boot Allowance		6,000
	Hardware		2,000
	Repair & Alteration		1,250
15-5755	EMS Billing Charges.....	\$	150,000.00
	Systems Design West		5,500
	Annual EMS Billing Charges		144,250
	Wakefield Collection		250
15-5756	EMS GEMT FFS.....	\$	145,000.00
	Based on Actuals from FY2022		
15-5757	EMS GEMT CCO.....	\$	255,000.00
	Based on Actuals from FY 2022		
15-5760	EMS Billing Refunds.....	\$	24,000.00
15-5775	Cell Phones.....	\$	4,000.00
	Cell lines for M30,M31,M32, M34, M70 and M71 @ 660.00		
15-5835	Contracts- Medical Director.....	\$	29,000.00
	TOTAL MATERIALS AND SERVICES		<u>\$ 1,356,750.00</u>



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VOLUNTEER

VOLUNTEER

GENERAL FUND – VOLUNTEER

Division Description

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

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

In FY 2023, Marion County Fire District was awarded a 4-Year FEMA SAFER Grant award for Volunteer Recruitment and Retention, which will allow the district to hire a full time Volunteer coordinator as well as cover marketing and promotional costs to help bolster our Volunteer program. To date we have brought 19 volunteers as a direct result of the grant award, however through attrition we have a net increase of 12 for FY 2024.

Budget Summary

Expenditures	2022 Actual	2023 Amended	2024 Amended	2025 Proposed
Personnel Services	\$ 5,663	\$ 11,700	\$ 97,300	\$ 119,500
Materials & Services	\$ 61,907	\$ 82,780	\$ 179,250	\$ 201,000
	\$ 67,570	\$ 94,480	\$ 276,550	\$ 320,500
	% Change	39.83%	192.71%	15.89%

Personnel Summary

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

Position	2024 Amended	2025 Proposed
Volunteer Coordinator	1.00	1.00
Total FTE	1.00	1.00

FY 2025 Proposed Significant Changes

- Increased funding for Resident Volunteer Program
- Increased Station Logistics funds
- Focus on building Support Services Volunteer Program

FY 2024 Accomplishments

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

VOLUNTEER

Strategic Plan

Goal 2 Communication

Strategy 2.1 Increase Internal Communications to all Personnel

Action 2.1.1 Monthly Meeting with Department Heads (Training, EMS, Safety) to Gather Current Information for Volunteers to Disseminate at Foundation Meeting

Action 2.1.2 Monthly Chat w/Chiefs for each Shift (A,B,C)

Action 2.1.3 Weekly District Update

Goal 3 Staffing & Succession

Strategy 3.2 Maintain and Expand Volunteer Recruitment and Retention

Action 3.2.1 Evaluate Volunteer Reimbursements Options Annually

Action 3.2.2 Invite a Volunteer Officer Representative to Quarterly Operations Meetings

Action 3.2.3 Evaluate Utilization of Volunteer Engine Responses and Report Progress at Quarterly Operations

Action 3.2.4 Identify Strategies to Expand Officer/Engineer Skills and Other Promotional Opportunities

Performance Measures

	Goal	2023 Actual	2024 Projection	2025 Projection
Volunteer Count	75	63	68	70



VOLUNTEER

MATERIALS AND SERVICES DETAIL BY ACCOUNT GENERAL FUND - VOLUNTEER

Account	Description	Account Total
20-5650	Volunteer Inventives & Reimbursements.....	\$ 84,250.00
	RV per Diem	46,550
	TOD per Diem	37,800
20-5655	Support Services Program.....	\$ 2,000.00
20-5670	Station 3 Logistics.....	\$ 8,500.00
	Weekly Staffing and Drills	6,250
	Association Meeting Meals (\$425/meal	1,275
	Station Supplies and Equipment	975
20-5675	Station 4 Logistics.....	\$ 2,250.00
	Association Meeting Meals	1,275
	Station Supplies and Equipment	975
20-5680	Station 5 Logistics.....	\$ 8,500.00
	Weekly Staffing and Drill Meals	6,250
	Association Meeting Meals	1,275
	Station Supplies and Equipment	975
20-5690	Station 7 Logistics.....	\$ 6,500.00
	Weekly Staffing and Drills	4,250
	Association Meetings	1,275
	Station Supplies and Equipment	975
20-5700	Public Education.....	\$ 10,000.00
	Outreach Events with Public	
20-5765	Electronic Media.....	\$ 43,500.00
	FEMA Grant E-Media Costs	
20-5775	Cell Phones.....	\$ 750.00
	Volunteer Coordinator Cell Phone	
20-5815	Publications.....	\$ 34,750.00
	FEMA Grant Print Media	
TOTAL MATERIALS AND SERVICES		\$ 201,000.00



ADMINISTRATION

ADMINISTRATION

GENERAL FUND – ADMINISTRATION

Division Description

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

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

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

Budget Summary

Expenditures	2022 Actual	2023 Amended	2024 Amended	2025 Proposed
Personnel Services	\$ 1,040,830	\$ 1,180,925	\$ 1,443,047	\$ 1,933,500
Materials & Services	\$ 512,252	\$ 641,115	\$ 920,531	\$ 710,025
	\$ 1,553,082	\$ 1,822,040	\$ 2,363,578	\$ 2,643,525

Adminstration Expenditures Budget Comparison



ADMINISTRATION

Personnel Summary

Position	2024 Amended	2025 Proposed
Fire Chief	1.00	1.00
Deputy Fire Chief	1.00	1.00
HR Analyst/Battalion Chief	1.00	1.00
Financial & Administrative Specialist	2.00	2.00
Chief Financial Officer	1.00	1.00
IT Desktop Support & Project Mgr	1.00	1.00
Benefits and Wellness Coordinator	0.00	1.00
Staff Assistant	0.00	0.50
Management Analyst	0.50	0.50
Total FTE	7.50	9.00

FY 2025 Proposed Significant Changes

- Budgeting for a part time staff assistant to help admin and logistics team
- Financial Analyst promoted to Chief Financial Officer
- Virtual Desk Top Computer Implementation and continued improvement to IT infrastructure
- Consulting with Election Manager to continue community involvement
- Training and Professional Development of Admin Staff

FY 2024 Accomplishments

- Hiring of 2 full time Financial and Administrative Specialists
- Added a full time IT project Manager
- Added a full time Benefits and Wellness Coordinator
- Passed Local Option Levy Fall 2023
- Increased improvement in technology infrastructure of the District
- Increased Social Media Presence
- Updated and Complete Strategic Plan

ADMINISTRATION

Strategic Plan

Goal 2 Communication

- Strategy 2.3 Improve Engagement of District Personnel and Citizens in the District
- Action 2.3.1 Expansion of Social Media to Keep the Community Engaged
 - Action 2.3.2 Send out a Mailer Quarterly to the Community with Updates to the District
 - Action 2.3.3 Crews to Participate in 3 External Events within the Community

Goal 3 Staffing and Succession

- Strategy 3.1 Streamline and Improve Hiring Processes
- Action 3.1.1 Update Checklist of Certifications and Documents used for Job Postings
 - Action 3.1.2 Continue using National Testing Network for External Hiring process
 - Action 3.1.3 Evaluate and Eliminate use of Hiring Platforms that Produce less than 10% Return of Total Applications
 - Action 3.1.4 Require that personnel commit to a minimum 2 years with MCFD#1 after receiving District funded paramedic training,
 - Action 3.1.5 Include "bilingual (English and Spanish)" as a preferred qualification in job descriptions

Goal 4 External Stakeholders and Partnerships

- Strategy 4.2 Pursue and maintain Strategic Partnerships
- Action 4.2.1 Establish regular meeting schedule & communications with community partners
 - Action 4.2.2 Establish regular meeting schedule & communications with local government entity partners
 - Action 4.2.3 Establish MCFD#1 Representation on Local and Regional Committees
 - Action 4.2.4 Develop Regional Fire Authority/Fire Alliance
- Strategy 4.3 Pursue Cooperative Legislative changes
- Action 4.3.1 Evaluate potential legislative changes beneficial to FD Operations
 - Action 4.3.2 Pursue Joint Opportunities with other Cooperative Agencies
- Strategy 4.4 Distribute information to Community & Partner Agencies to Raise Awareness of MCFD#1 goals and activities
- Action 4.4.1 Produce Comprehensive Annual Report & Distribute Externally
 - Action 4.4.2 Develop Emergency Communication Plan
 - Action 4.4.3 Host Quarterly District Sponsored Community Education Events
 - Action 4.4.4 Distribute Quarterly District Newsletter
 - Action 4.4.5 Distribute & Present Annual Community Update

Goal 5 Financial Sustainability

- Strategy 5.1 Identify areas that MCFD#1 can forge new partnerships that minimize costs
- Action 5.1.1 Conduct a Comparable Health and Dental Insurance Survey for all Positions
 - Action 5.1.2 Conduct a Comparable Wage & Benefit Survey for all Positions
 - Action 5.1.3 Look for Opportunities for Increased Cost Effectiveness and Cost Sharing with Other Public/Private Entities
- Strategy 5.2 Explore Innovative Revenue Generating Opportunities
- Action 5.2.1 Explore Fee Increases for the District
 - Action 5.2.2 Explore available grant opportunities for MCFD#1
 - Action 5.2.3 Review how the Findings Impact Staffing Levels, EMS Service, Service Levels and Financial Sustainability
- Strategy 5.3 Budget Analysis
- Action 5.3.1 Research and Explore how to Transition the District to a Biennial Budget Starting with FY2026
 - Action 5.3.2 Research and Implement AI Technology Software that Assists with Budget and Financial Analysis
 - Action 5.3.3 Research Additional Costs in the District that can be Minimized
 - Action 5.3.4 Maintain Adequate Fund Balance Reserves
- Strategy 5.4 Goals for Financial Forecasting
- Action 5.4.1 Research and develop metrics for 3, 5, and 10 year financial forecasts based on comparable Districts
 - Action 5.4.2 Assess Need for Further Financial Campaigns, Levies, Bond Measures that Assist with needs of the District

ADMINISTRATION

Performance Measures

	Goal	2023 Actual	2024 Projection	2025 Projection
Number of Applied for Grants	2	14	5	4
Worker's Comp Mod. Rate	0.95	1.32	1.3	1.35
Number of Citizen Mailings	4	2	1	1
Receipt of GFOA Distinguished Budget Presentation award	n/a	Awarded	Awarded	Pending
Number of audit material weaknesses or significant deficiencies	0	0	0	0

ADMINISTRATION

MATERIALS AND SERVICES DETAIL BY ACCOUNT GENERAL FUND - ADMINISTRATION

Account	Description	Account Total
30-5530	MDT & Tablet Operations.....	\$ 2,000.00
30-5425	Admin Expense.....	\$ 6,500.00
	Testing Lunches - Based on 9 exams	1,575
	Admin Incentives - FC McMann	1,500
	Work Meals and Other Non-Specific Admin Expenses FC McMann	1,000
	Admin Christmas Party	750
	Flowers - Large Events or Appreciation	600
	Academy Food - Admin (Badge Pinning, etc)	575
	BOD/Budget Meeting Food	500
30-5540	Dues and Subscriptions.....	\$ 3,750.00
	Misc Subscriptions or Memberships- IAFC	1,000
	OFCA: 3 Memberships	1,000
	Oregon Fire Museum	500
	Springbrook National User Group	400
	Keizer Chamber Business Membership	300
	GFOA Membership CFO	250
	OFSOA - 3 memberships	150
	OR GFOA Membership	150
30-5645	Recognition & Awards.....	\$ 7,000.00
	Awards for Banquet	3,000
	District Hydroflasks	2,500
	Retirement - 3 people	1,500
30-5695	Recognition Functions.....	\$ 15,000.00
	Annual Awards Banquet	7,500
	Summer BBQ	7,500
30-5720	Election Costs.....	\$ 18,000.00
30-5740	District Insurance.....	\$ 165,750.00
	Property Insurance 10% Increase	159,500
	SDAO Annual Dues	6,250
30-5745	Legal Services.....	\$ 103,250.00
	Chitwood Legal Investigation Services	3,250
	Legal Services	100,000

ADMINISTRATION

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

30-5746	Consulting.....	\$	10,000.00
	Schultz Consulting		
30-5750	Audit Services.....	\$	20,750.00
	FY 2024 Audit Services - Accuity LLC	16,500	
	FY 2024 Single Audit Services- Accuity LLC	4,000	
	FY 2024 Sec of State Audit Filing Fee	250	
30-5765	Electronic Media.....	\$	24,750.00
	Foremost Media Advertising	10,000	
	Media Marketing - Keizer Times, Website, Social Media Outreach	10,000	
	Foremost Alert Annual Media Website Maintenance	2,500	
	Various Advertising Electronic Publications	1,000	
	Reader Board Maintenance	500	
	WP Website Hosting	400	
	Flash Alert Annual Subscription	350	
30-5770	Office Equipment Leases.....	\$	4,750.00
	Lease for Station 1 and Station 2 Copiers		
30-5775	Cell Phones.....	\$	3,500.00
30-5780	Copies.....	\$	3,000.00
	Copy Fees. B&W, Color		
30-5785	Postage & Shipping.....	\$	2,250.00
	Postage Fees, including Certified Mail and Overnight Shipping	2,000	
	Monthly Stamps.com Fee	250	
30-5790	Office Supplies.....	\$	6,000.00
	All Office Supplies such as Pens, Tape, Envelopes, etc	5,000	
	Paper Supply	1,000	
30-5791	Office Furnishings.....	\$	1,500.00
	Office Chairs - 5 new chairs	1,500	
30-5793	IT Computer & Supplies.....	\$	48,500.00
	VDI/Virtual Desktop implementation	25,000	
	Misc. Computer and IT supplies	20,000	
	Projector for Training Room	2,000	
	Owl for Board Meetings	1,500	

ADMINISTRATION

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

30-5795	Software Licensing.....		\$ 48,750.00
	Springbook Subscription - Including all Modules	20,000	
	Barracuda Email Protection	18,000	
	FirstArriving	8,500	
	Adobe Acrobat	1,500	
	Adobe CC - Monthly	750	
30-5800	Finance Expenses.....		\$ 2,250.00
	Bank Fees	1,800	
	GFOA Budget Award	450	
30-5810	Document Shredding.....		\$ 2,500.00
30-5815	Publications.....		\$ 10,500.00
	Budget Hearing/Financial Summary - Gannett	2,500	
	Job Announcement Posting	2,000	
	RFP Proposals	2,000	
	Budget Committee Notices	1,500	
	Supplemental Budget Publications	1,500	
	Various Media Publications for Public Documents	1,000	
30-5820	Photography.....		\$ 500.00
30-5830	Expenses to Recover.....		\$ 5,000.00
30-5833	Expenses to Recover - Cobra.....		\$ 33,275.00
30-5840	Background Checks.....		\$ 11,000.00
30-5939	IT Support.....		\$ 150,000.00
	Contract with Meriplex		
	TOTAL MATERIALS AND SERVICES		<u>\$ 710,025.00</u>



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BENEFITS & WELLNESS

BENEFITS & WELLNESS

GENERAL FUND – BENEFITS AND WELLNESS

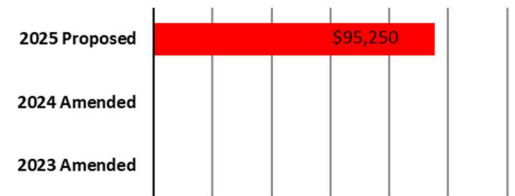
Division Description

This is a new department within the General Fund in FY2025. National statistics are showing a growing trend in Mental Health and Wellness challenges particularly with regards to Fire Professionals. MCFD1 values the wellbeing of all personnel and therefore is committed to investing in their overall health and wellness. The Department will be overseen by the Deputy Chief along with the Benefits and Wellness Coordinator. Overall, the department will provide administrative support to the PEER support team, provide training and professional development to all personnel in addition to creating a wellness and fitness initiative. This department is a subgroup of our Administration Division and will be built out more in FY 2026 to include our Benefits and Wellness Coordinator position.

Budget Summary

Expenditures	2022 Actual	2023 Amended	2024 Amended	2025 Proposed
Personnel Services				\$ -
Materials & Services				\$ 95,250
	\$ -	\$ -	\$ -	\$ 95,250

Benefits and Wellness



FY 2025 Proposed Significant Changes

- Creating of new Department
- Development of Wellness and Fitness Initiative
- Contract with Wellness Professional to provide services to the District
- Training and Development of Peer Support Team

Performance Measures

	Goal	2023 Actual	2024 Projection	2025 Projection
Career Peer Support Trainings	4	0	0	4
Professional Speakers Hired to cover mental wellness	2	0	0	2
Crew activities and wellness functions	6	0	0	6

BENEFITS & WELLNESS

MATERIALS AND SERVICES DETAIL BY ACCOUNT GENERAL FUND, BENEFITS & WELLNESS

Account Description.....	Account Total
35-5425 Admin Expense.....	\$ 2,500.00
Coffee and Snacks for Trainings	1,000
Food and Drink for Peer Support Use	500
Shift Competitions	500
Peer Support Employee Support	500
35-5855 Chaplains Service.....	\$ 10,000.00
35-5725 Career Physicals.....	\$ 39,500.00
Fire Physicals	26,000
EMS Physicals	9,000
Admin Physicals	4,500
35-5730 Volunteer Physicals.....	\$ 10,000.00
DOT Physicals OSV	
35-5835 Contracts.....	\$ 10,000.00
Stephanie Conn Contract	
35-5845 Safety Committee.....	\$ 6,000.00
Personnel Safety Equipment	2,500
AdminSafety Equipment	2,500
Facilities Safety Equipment	1,000
35-5735 Immunization Supplies.....	\$ 2,250.00
35-5850 SDAO Matching Grant Project.....	\$ 5,000.00
35-5856 Wellness, Fitness Initiative.....	\$ 10,000.00
TOTAL MATERIALS AND SERVICES.....	<u>\$ 95,250.00</u>



TRAINING

TRAINING

GENERAL FUND – TRAINING

Division Description

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

Budget Summary

Expenditures	2022 Actual	2023 Amended	2024 Amended	2025 Proposed
Personnel Services	\$ 187,183	\$ 204,250	\$ 231,060	\$ 244,250
Materials & Services	\$ 93,766	\$ 239,510	\$ 394,900	\$ 411,000
	\$ 280,949	\$ 443,760	\$ 625,960	\$ 655,250

Training Expenditures Budget Comparison



Personnel Summary

Position	2024 Amended	2025 Proposed
Training Captain	1.00	1.00
Total FTE	1.00	1.00

FY 2025 Proposed Significant Changes

- Continued Quint Ladder Truck Training, including Aerial Operator Certifications
- Prepare personnel for bi-annual EMS recertification requirements
- Increased Conference and Seminars for Single Roll EMS Personnel
- Increased Professional Development Courses

FY 2024 Accomplishments

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

TRAINING

Strategic Plan

Goal 1 Training

Strategy 1.1 Provide training opportunities for career and volunteer personnel

- Action 1.1.1 Research and Recommend a more Efficient Records Management System
- Action 1.1.2 Research IFSAC Accreditation for Certification
- Action 1.1.3 Review and Discuss Training Delivery Options Including Outside Instructors and In House
- Action 1.1.4 Restructure Volunteer and Career Training Standards to Meet a Common Goal of Consistency in Promotional Requirements

Strategy 1.2 Formalize professional development program for personnel

- Action 1.2.1 Develop, Implement and Fund Continuous Learning Opportunities of both Career and Volunteer Personnel
- Action 1.2.2 Develop a Training Program that Meets the Needs of Promotion and Maintenance for Career and Volunteer Personnel

Goal 4 External Stakeholders & Partnerships

Strategy 4.1 Improve Coordination with Multi-Disciplinary Partners

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

Performance Measures

	Goal	2023 Actual	2024 Projection	2025 Projection
Career & Volunteer Training and Continuing Ed Hours	5,000	9,600	10,000	10,000
Number of Volunteer Recruit Academies	2	2	2	2
Number of large-scale training drills with career and volunteer personnel	4	1	2	2

TRAINING

MATERIALS AND SERVICES DETAIL BY ACCOUNT GENERAL FUND - TRAINING

Account	Description	Account Total
40-5530	MDT & Tablet Operations.....	\$ 500.00
40-5425	Admin Expense.....	\$ 20,000.00
	Target Solutions, increase this year \$110.00 x 150 users	16,500
	FTEP/FTO SAS	3,500
40-5775	Cell Phones.....	\$ 750.00
40-5840	Background Checks.....	\$ 2,000.00
40-5867	Conferences and Seminars.....	\$ 69,000.00
	Misc Conference \$1500 x 40 students	30,000
	FDIC - C301 Discretion	9,000
	EMS World Expo x 3 people	7,500
	IAFC WUI Conference	4,000
	OSFM IMT Conference	3,000
	CPSE Excellence Conference - FC	2,500
	EMS Leadership Conference	2,500
	IAFC FRI/Other National (McMann)	2,500
	OFCA Annual Conference	2,000
	EMS/ENA Conference (McMann)	1,500
	OSFM TFL/Div	1,400
	OFIA Conference x1	1,100
	IAAI - Manny	1,000
	OFMA X 1	1,000
40-5869	EMS Training Supplies.....	\$ 4,000.00
40-5871	Classroom Supplies.....	\$ 3,250.00
	Cardstock, Binders -30 students	2,250
	Classroom Fix, Add AV Aids and Props	1,000

TRAINING

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

40-5873	Fire Training Supplies.....	\$	11,500.00
	Books (IFSTA) (FF \$95@30. AppOP Not Avail est \$70@15)	3,915	
	Extrication Vehicles (Pickup/Drop Off)	2,900	
	IFSAC Books	2,000	
	Acquired Structure Supplies (Burn to Learn)	1,000	
	Vent Prop Materials (Plywood)	700	
	Force Prop Fracture Wood	500	
	Fog Solution, Distilled Water, Maint. And Repairs	300	
	Dump Fees for Training Prop Debris	125	
	FF Recruit Training Materials (Rope)	60	
40-5875	Training Rehab Supplies.....	\$	6,000.00
	Hosted Academies (All Day Skills, 2 Acad, 15 Stud ea, 9 days ea, \$15 ea Stud)	4,050	
	All Day Live Fire Exercises (35 per x \$18ea x2 events)	1,260	
	Training Meetings (MWFIA Meeting Hosted)	690	
40-5877	Fire Training Outsource.....	\$	56,500.00
	Lasky/Salka	12,500	
	DPSST NFPA Certification Classes	8,500	
	IFSAC Training (Instructor, Travel, Props)	7,500	
	Aerial Operator Instructor Fees	5,000	
	Misc. Training Course Fees	5,000	
	Extrication Veh Ops (1x per year each shift + vol)	4,550	
	Aerial Operator Class Outside	3,500	
	Haz Mat	2,750	
	NFA on Campus Meal Fees, Incidentals	2,500	
	HazMat IC (When no grant available)	2,000	
	CCC prop Operator Fees	1,700	
	Fire & Life Safety Educator/ Juvenile Fire Setter	1,000	
40-5879	EMS Training Expenses.....	\$	3,750.00
40-5881	EMS Training Outsource.....	\$	44,000.00
	PHTLS (40 Fire/25 EMS)	13,975	
	BLS/CPR (10 Fire/15 EMS/75 Vol)	10,500	
	ACLS/CPR (40 Fire/10 EMS)	9,775	
	PALS (40 Fire/10 EMS)	9,750	



TRAINING

MATERIALS AND SERVICES DETAIL BY ACCOUNT - *Continued*

GENERAL FUND - TRAINING

40-5883	Admin Training Outsource.....		\$ 45,250.00
	Stephanie Conn, Tim Dietz Training	10,000	
	National GFOA (CFO, Washington DC, Lodging, Airfare, per diem, incidentals, Re	7,000	
	Springbrook Annual Conference x3 (Lodging, Flight, Registration, Per Diem, Las V	5,050	
	Misc. Admin Training	5,000	
	Springbrook Training with Carolyn Towne	4,400	
	SDAO Annual Conference (lodging, registration 4 days, per diem, Bend)	4,000	
	Fire Psychology Conference - DC (Emma)	2,500	
	OFSOA Conference (Hotel, registration, per diem, 3 people, Newport)	2,500	
	OR GFOA (Lodging 3 nights, per diem, Registration)	1,500	
	NW Peer Support Conference x 3	1,050	
	ASAP Training for Emma and 1 other	750	
	Advanced Peer Training - Bill and 1 other	600	
	Peer Training - 2 new peer support team members	500	
	Electricians Continuing Education Jurgens	400	
40-5885	Professional Development.....		\$ 144,500.00
	Tuition Books (College Courses)	65,000	
	EMS Credential Paramedic (CCC, NCTI)	30,000	
	Professional Coaching	25,000	
	Bjorklund Tuition Reimbursement	7,500	
	Robin Rose/Coaching/Leadership Classes	7,500	
	Mental Health (Class, Outside Instructor, Mentoring)	3,500	
	Health and Wellness Outside Instructor	3,000	
	Health and Wellness Training	3,000	
	TOTAL MATERIALS AND SERVICES		<u>\$ 411,000.00</u>

CO



COMMUNITY RISK REDUCTION



COMMUNITY RISK REDUCTION

GENERAL FUND – COMMUNITY RISK REDUCTION

Division Description

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

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

Budget Summary

Expenditures	2022 Actual	2023 Amended	2024 Amended	2025 Proposed
Personnel Services	\$ 233,941	\$ 299,095	\$ 324,290	\$ 372,000
Materials & Services	\$ 5,557	\$ 31,625	\$ 190,404	\$ 162,000
	\$ 239,498	\$ 330,720	\$ 514,694	\$ 534,000

Community Risk Reduction Expenditures Budget Comparison



Personnel Summary

Position	2024 Amended	2025 Proposed
Fire Marshal	0.50	0.50
Deputy Fire Marshal	1.00	1.00
Total FTE	1.50	1.50

FY 2025 Proposed Significant Changes

- Maintain current service levels
- Hiring replacement Division Chief due to fully retiring Division Chief/Fire Marshal June 2024

COMMUNITY RISK REDUCTION

FY 2024 Accomplishments

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

Strategic Plan

Goal 2 Communication

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

Performance Measures

	Goal	2023 Actual	2024 Projection	2025 Projection
Number of Completed Inspections	100	110	100	100
Number of Public Events	8	32	8	8
Number of Pre-Plans Completed	36	31	36	36



COMMUNITY RISK REDUCTION

MATERIALS AND SERVICES DETAIL BY ACCOUNT GENERAL FUND - COMMUNITY RISK REDUCTION

Account	Description	Account Total
50-5330	MDT.....	\$ 500.00
50-5425	Admin Expense Preparation of Documents and Items for Fire Marshal	\$ 250.00
50-5540	Dues and Subscriptions NFPA Subscription Service and Annual Subscriptions and Dues for Fire Marshal	\$ 6,000.00
50-5775	Cell Phones DFM District Phone 840 Fire Marshal District Phone 660	\$ 1,500.00
50-5893	Photography Supplies	\$ 250.00
50-5895	FM Operational Supplies Fire investigation Supplies and Respirator	\$ 4,750.00
50-5897	Community Outreach Supplies Public Education Materials for MCFD#1 Events	\$ 5,000.00
50-5898	CWRR	\$ 113,750.00
50-5899	Open House Supplies Fire Prevention Annual Open House	\$ 12,000.00
50-5900	FEMA FPS	\$ 18,000.00
TOTAL MATERIALS AND SERVICES		\$ 162,000.00



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LOGISTICS

LOGISTICS

GENERAL FUND – LOGISTICS

Division Description

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

Budget Summary

Expenditures	2022 Actual	2023 Amended	2024 Amended	2025 Proposed
Personnel Services	\$ 145,172	\$ 176,125	\$ 213,814	\$ 206,500
Materials & Services	\$ 469,963	\$ 865,125	\$ 979,650	\$ 1,011,750
	\$ 615,135	\$ 1,041,250	\$ 1,193,464	\$ 1,218,250

Logistics Expenditures Budget Comparison



Personnel Summary

Position	2024 Amended	2025 Proposed
Facilities Maintenance/Engineer	1.00	1.00
Total FTE	1.00	1.00

FY 2025 Proposed Significant Changes

- Increase for apparatus repairs and contract labor based on historical trending, still cost effective in lieu of in-house servicing
- Funding for District Needs Assessment and Priority List
- Admin Support for Logistics Manager

FY 2024 Accomplishments

- Maintenance of aging fleet of apparatus
- Maintenance of aging facilities
- Evaluation of vendor service costs
- Major increase in fuel prices due to market conditions, increased call volume and training for new apparatus

Strategic Plan

Goal 5 Financial Sustainability

Strategy 5.5 Develop 10-20 year Capital Improvement Plan

Action 5.5.1 Research and Develop Metrics for Capital Improvements

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



LOGISTICS

MATERIALS AND SERVICES DETAIL BY ACCOUNT GENERAL FUND - LOGISTICS

Account	Description	Account Total
60-5530	MDT & Tablet Operations	\$ 500.00
60-5425	Admin Expense Dues and Various expenses for Fleet and Facilities	\$ 500.00
60-5775	Cell Phones	\$ 750.00
60-5903	Station Repair & Maintenance	\$ 154,750.00
	Misc. Station Repair from Walk Through	100,000.00
	Station Painting - Station 6 Ext., 3 inside and out, 8 interior	45,000.00
	Furnace Station 1- Jeremy Office	6,750.00
	Door Monitoring - Johnson Controls	1,800.00
	Station Striping	1,200.00
60-5905	Grounds Repair & Maintenance	\$ 15,250.00
	Quarterly Pest Control Service	10,000.00
	Septic Pumping/Maintenance	2,800.00
	Water Testing	1,250.00
	Backflow Testing	525.00
	Annual Monitoring for Septic	500.00
	Pressure Washing - St. 1, 3, 4 and 6	175.00
60-5907	Station Generator Repair & Maintenance	\$ 26,750.00
	General Repair	10,000.00
	Annual Maintenance - All Stations	6,544.00
	Load Testing - All Stations	5,406.00
	Wiring Harness - Station 3, 4 and 7	4,800.00
60-5909	Station Fire Alarm Monitoring	\$ 4,000.00
60-5911	Station Fire Alarm Testing	\$ 5,750.00
60-5913	Fire Extinguisher Repair & Maintenance	\$ 3,000.00
60-5915	Station Equipment & Furnishings	\$ 22,500.00
	Appliances Station 6 (Oven, Refrigerator, Dishwasher)	10,000.00
	Mattresses	6,000.00
	Chairs for the Meeting/Training Room	5,000.00
	2 Refrigerators St. 5	1,500.00

LOGISTICS

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

60-5919	Cleaning Supplies.....	\$	4,000.00
60-5921	Laundry Supplies.....	\$	750.00
60-5923	Kitchen Supplies.....	\$	3,500.00
60-5925	Paper Products.....	\$	10,000.00
60-5927	Drinking Water.....	\$	14,000.00
	Sierra Springs		8,000.00
	Bottled Water from Brooks		6,000.00
60-5929	Miscellaneous Supplies.....	\$	7,000.00
	Coffee, Dispenser Replacements, etc.		
60-5931	Land Line Phones.....	\$	12,000.00
	Land Line Phones, Station 1		10,800.00
	Land Line Phones, Station 2		1,200.00
60-5933	Electricity.....	\$	75,000.00
60-5935	Natural Gas.....	\$	52,000.00
60-5937	Water & Sewer.....	\$	3,000.00
60-5941	Garbage Services.....	\$	8,500.00
60-5943	Cable & Internet.....	\$	34,500.00
60-5945	Fleet Tools & Equipment.....	\$	1,250.00
	Apparatus Repairs.....	\$	125,000.00
60-5951	Lube Oil Filter.....	\$	17,500.00
	Fire Ops. LOF		8,000.00
	Medics Monthly LOF/x5		7,250.00
	Lube Oil Filter, 15 Staff and Brush		2,250.00



LOGISTICS

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

60-5953	Fuel- Gasoline.....	\$	45,000.00
	9 Vehicles for Command and Staff as well as Station Equipment		
60-5955	Fuel - Diesel.....	\$	172,000.00
60-5957	Apparatus Cleaning Supplies.....	\$	1,250.00
60-5959	Fleet Stock Supplies.....	\$	500.00
60-5961	Body Work & Painting.....	\$	8,000.00
	Body work and Painting	5,000.00	
	Ceramic Coating x 2	3,000.00	
60-5963	Electrical Repairs.....	\$	24,000.00
60-5965	Apparatus Titling & Licensing.....	\$	500.00
60-5967	Apparatus Tires.....	\$	51,750.00
	Medic Units 3 sets plus \$125 labor per set	20,000.00	
	PUC Tire Sets	18,000.00	
	Staff Vehicles	7,200.00	
	L31 Tires	6,600.00	
60-5969	Apparatus Batteries.....	\$	7,000.00
60-5971	Contract Shop Labor.....	\$	100,000.00
	Fire Ops. Servicing Hughes / City Shops	66,667.00	
	Medic Servicing / Schurters	33,333.00	
	TOTAL MATERIALS AND SERVICES		<u>\$ 1,011,750.00</u>



CAPITAL OUTLAY



CAPITAL OUTLAY

GENERAL FUND – CAPITAL OUTLAY

Department Description

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

Budget Summary

Expenditures	2022 Actual	2023 Amended	2024 Amended	2025 Proposed
Capital Outlay	\$ 127,283	\$ 141,200	\$ 75,250	\$ 248,000
	\$ 127,283	\$ 141,200	\$ 75,250	\$ 248,000

Capital Outlay Expenditures Budget Comparison



FY 2025 Proposed Significant Changes

- Significant need for new EMS equipment including Stair Chairs, Onboard Suction, Ventilators, Defibrillators/Cardiac Monitors and AED
- Purchase new Generator

FY 2024 Accomplishments

- Increase for fire hose replacement and Middle Grove Fire Station Generator hook up
- Purchase of BK Radios and movement to 800MHz Radio System
- Complete renovation of Station 7 Support Services Building

Strategic Plan

Goal 5 Financial Sustainability

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

Performance Measures

	Goal	2023 Actual	2024 Projection	2025 Projection
Replaced or remounted apparatus	1	1	2	2

CAPITAL OUTLAY

MATERIALS AND SERVICES DETAIL BY ACCOUNT GENERAL FUND - CAPITAL OUTLAY

Account	Description	Account Total
80-7000	CO- Facilities.....	\$ 30,000.00
	Admin. Building Wall	20,000.00
80-7005	CO- EMS.....	\$ 207,000.00
	Cardiac Monitors- Annually for 10 years (12 total monitors, replaced after 5 years with new)	150,000.00
	AED	32,000.00
	Stair Chairs (buying 3 this fy and one new each year to follow)	14,500.00
	Onboard Suction	10,500.00
80-7020	CO- Fire Hose.....	\$ 10,000.00
80-7045	CO- Ladders.....	\$ 1,000.00
	TOTAL MATERIALS AND SERVICES	\$ 248,000.00





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NOT ALLOCATED TO ORG. UNIT



GENERAL FUND – NOT ALLOCATED TO ORG. UNIT

GENERAL FUND – NOT ALLOCATED TO ORGANIZATIONAL UNIT

Division Description

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

Budget Summary

Expenditures	2022 Actual	2023 Amended	2024 Amended	2025 Proposed
Transfer Out	\$ 300,000	\$ 1,584,322	\$ 1,527,272	\$ 1,250,000
Contingency	\$ 635,250	\$ 745,000	\$ 745,000	\$ 974,500
Ending Fund Balance	\$ 5,013,370	\$ 4,786,004	\$ 4,436,950	\$ 5,377,875
	\$ 5,948,620	\$ 7,115,326	\$ 6,709,222	\$ 7,602,375

Transfers/Contingency/EFB Expenditures Budget Comparison





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DEBT SERVICE FUND

DEBT SERVICE FUND

DEBT SERVICE FUND – FUND 30

Fund Description

This fund was originally created to record and manage the payments on outstanding General Obligation Bonds from 2008. At the end of FY 2022, the District was able to pre-pay, retire bond debt service and save taxpayers interest payments.

With the need for significant Capital Outlay Financing, and the fact that the bonded indebtedness was paid off, The District secured a \$3.5 million Financing Agreement in May 2022, to pay for large Capital Projects, with a 15-year repayment plan. This Fund will now be utilized to record and manage the payments for this Agreement. The funds for the payments will come from existing District Resources, and no taxpayer approved increased bonds or levies. This fund accounts for the bi-annual payments for the Financing Agreement and is budgeted at \$284,000.

Debt Limits

Debt limits in the State of Oregon for public entities is limited to a maximum of 1.25% of the Real Market Value of the District. For FY 2025, the District remains well below the debt limits.

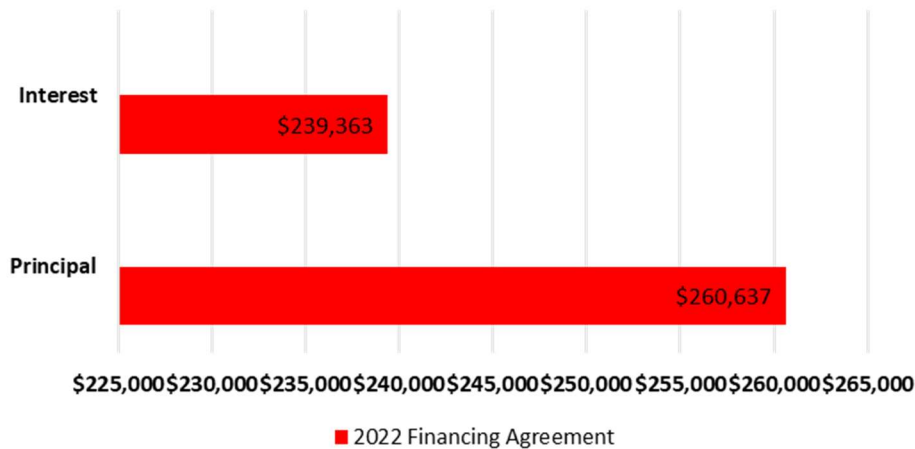
FY 2025 Real Market Value of District

\$ 7,599,285,116

FY 2025 Debt Limit

\$ 94,991,064

Debt Service Payment



DEBT SERVICE FUND



	Date of Issue	Date of Maturity	Amount of Issue	Rate of Interest	Outstanding 6/30/2024	Maturing 2024-2025 Principal	Maturing 2024-2025 Interest
Financing Agreement							
2022 Financing Agreement	4/27/2022	4/27/2037	\$ 3,500,000	3.5% Fixed	\$ 3,305,394	\$ 137,858	\$ 112,142
TOTAL - Debt			\$ 3,500,000		\$ 3,305,394	\$ 137,858	\$ 112,142

2022 Actual	2023 Actual	2024 Amended	Account 30	Description Debt Service Fund	2025 FTE	2025 Proposed	2025 Approved	2025 Adopted
103,500	45,000	59,000	4000-00	Beginning Fund Balance	0.00	34,000		
27,675	0	0	4015-00	Property Taxes - Delinquent Yr	0.00	0		
1,122,731	0	0	4020-00	Property Taxes - Current Year	0.00	0		
0	250,000	225,000	4035-00	Transfer from other Fund	0.00	250,000		
1,253,906	295,000	284,000		Fund Resources Totals:	0.00	284,000		
1,175,000	128,616	133,157	6900-00	Debt Service - Principal	0.00	137,858		
28,607	121,384	116,843	6905-00	Debt Service - Interest	0.00	112,142		
0	45,000	34,000	9999-00	DS Unapp End Fund Balance	0.00	34,000		
2,457,512	295,000	284,000		Fund Requirements Totals:	0.00	284,000		



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CAPITAL PROJECTS FUND

CAPITAL PROJECT FUND – FUND 70

CAPITAL PROJECTS FUND – FUND 70

Fund Description

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

With the District securing the 2022 Financing Agreement in the amount of \$3.5 million for Capital Projects, this Fund has been used to track large purchases, separately from other Funds. In FY2025 we expect this fund to be once again fully expended. The remaining Financing Agreement Funds will be used to pay for the refurbishment of two Tenders (329 and 719) along with the Remount of our Medic Units. Due to this replacement of the older chassis, the fuel and maintenance costs for both of these units will be decreased due to warranties, more fuel efficiency and decreased maintenance needs.

This Fund will be fully expended in FY 2025 as the identified projects are completed.

FY 2025 Significant Changes

- 2 Medic Remounts and Refurbishment
- 2 Tender Remounts and Refurbishment

FY 2024 Accomplishments

- Completion of the Middle Grove Station 2 Remodel
- Purchase of 2 Chevy Trax Admin Squad Vehicles
- Purchase of the Quint Ladder Truck with FEMA Matching Grant

2022 Actual	2023 Actual	2024 Amended	Account 70	Description Capital Projects Fund	2025 FTE	2025 Proposed	2025 Approved	2025 Adopted
0	3,490,000	850,000	4000-00	Beginning Fund Balance	0	370,000		
0	75,997	1,000	4050-00	Interest on Investments	0	20,000		
	0	727,272	4035-00	Transfer from other Fund		0		
0	3,565,997	1,578,272		Fund Resources Totals:	0.00	390,000		
0	924,500	1,528,272	7055-00	Apparatus & Equipment Replacement	0	390,000		
	1,431,174		7160-00	CO- Apparatus Replacement	0			
0	350,945		7999-00	Transfer to Other Fund	0			
0	2,706,619	1,528,272		Fund Requirements Totals:	0.00	390,000		





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CAPITAL OUTLAY RESERVE FUND



CAPITAL OUTLAY RESERVE FUND

CAPITAL OUTLAY RESERVE FUND – FUND 80

Fund Description

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

This fund is budgeted at \$1,719,700 through a transfer from the General Fund for FY 2025. Primary revenue sources are transfers that come from the General Fund through Ground Emergency Management Transport (GEMT) funds, equipment sale proceeds, and conflagration reimbursements for deployed apparatus.

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

Anticipated transfers into this fund, of \$1,000,000, include the following:

- \$75,000 Conflagration Recovery Costs
- \$925,000 GEMT Transfer

2022 Actual	2023 Actual	2024 Amended	Account 80	Description Capital Outlay Reserve Fund	2025 FTE	2025 Proposed	2025 Approved	2025 Adopted
352,500	195,000	323,961	4000-00	Beginning Fund Balance	0	719,700		
300,000	350,000	593,750	4035-00	Transfer from other Fund		1,000,000		
652,500	545,000	917,711		Fund Resources Totals:	0.00	1,719,700		
652,500	224,465	917,711	7055-00	Apparatus & Equipment Replacement	0	1,719,700		
652,500	224,465	917,711		Fund Requirements Totals:	0.00	1,719,700		

Relationship of Capital Expenditures to Annual Operating Budget

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

Capital Outlay Replacement Schedule

The District is currently working on a more expansive 20-year Capital Improvement Plan (CIP) that is scheduled to be completed in September 2024. The following Capital Outlay Replacement Schedule guides the annual budgeted expenditures. This is a guide and plan as future needs outpace available resources, so other sources of funding need to be identified. This Schedule is reviewed and revised annually as needed. Factors that affect this plan include consideration of call volumes, deployment models, replacement schedules, changing demographics, property development and maintenance costs of current Capital Assets.

CAPITAL OUTLAY RESERVE FUND

Capital Replacement Schedule – For Large Capital Items

(Subject to Revision)

**Numbers Represented in Thousands

PROJECT			TIMELINE									
	Current	Proposed	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Station #1	2014		TBD									
E315	2008 PUC						\$900					
E317	2010 PUC	Engine							\$900			
L31	2023 Quint											
BR318	2001 BR	Upgraded 2019										
M31	2014 Int'l	FL Remount	\$225					\$450				
M30	2014 Int'l	FL Remount		\$225					\$450			
M34	2014 Int'l	FL Remount	\$225					\$450				
M71	2012 Ford	FL Remount			\$200							
M72	2012 Ford	FL Remount			\$200							
T319	2002 FL	KEEP										
Station #2	2001	Remodel 2023										
M32	2014 Int'l	FL Remount	\$225						\$450			
E305	2010 PUC	Reg Engine			\$850							
BC34	2009 P/U	BC32 Suburban										
T329	1995 GMC	FL Remount 2021	\$180									
Station #3	2000	Paint/Lighting	\$100									
E335	2014 KME	Type 3 Engine							\$750			
B338	2011 BR	KEEP										
T339	1995 GMC	FL Remount 2021										
Station #4	2000	Paint/Lighting	\$100									
HB34	2014 KME	Type 3 Engine								\$750		
U34	Dump Truck	KEEP										
S34	1999 Ford	Cargo Van	\$45									
S344	2011 Tahoe	KEEP			\$75							
Station #5		Paint/Lighting	TBD									
E715	2008 PUC	Engine			\$850							
E717	2010 PUC	Engine							\$900			
HB71	2014 KME	Type 3 Engine									\$750	
BR718	1999 BR	KEEP										
T719	1995 GMC	FL Remount	\$180									
Station #6	2000/remodel	Relocate					\$15,000					
E725	2008 PUC	Engine					\$900					
M33	2014 Int'l	FL Remount	\$225									
Station #7	2000											
S73	2010 Tahoe	KEEP										
SU734	1999 Spartan	KEEP										
Station #8												
BC32	2016 Subr	Suburban/Pickup	\$110			\$115		\$120		\$140		\$160
Staff/Support Vehicles												
C30	2019 P/U	FY 2039		\$100								
C31	2014 Tahoe	FY 2034				\$100						
U31	2006 P/U	FY 2026			\$100							
FM31	2009 P/U	FY2029						\$70				
SQ31	2009 Tahoe	KEEP							\$70			
TO31	2011 Tahoe	FY 2031					\$70					
Administration	1968/1989	Replacement							\$25,000			
Equipment												
SCBA's	2023											
Portable Radios		FY 2026		\$1,000								
Station Generators		TBD-Funding	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50		
Defibrillators		TBD-Funding	\$1,000									
Ambulance Gurneys		TBD-Funding					\$200.00					\$200
Logistics Bld (St#1)		TBD-Funding	\$350									





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FINANCIAL POLICIES

FINANCIAL POLICIES

Originally Adopted: 7/16/2020
Recent Revision Adopted: July 2023

SUMMARY OF POLICIES

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



FINANCIAL POLICIES

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

The FY 2025 budget has been prepared after analyzing, evaluating, and justifying requests from all divisions and represents the requested financial support for the operation of the functions of Marion County Fire District No. 1.

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

The budget is 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 with an understanding of all the facets of the District's operations. The budget is designed to be a policy document, operations guide, financial plan, and a communications guide.

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

Fund Accounting

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

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

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

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.

FINANCIAL POLICIES

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

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

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

Basis of Accounting and Budgeting

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

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

Revenue

Property taxes account for 42.9% 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 61% of the General Fund revenue. Past estimates have been based on multi-year historical trends with consideration given to the economic climate of our District, population, and assessed valuation increases. The District is projecting an assessed value increase of 3.5% for FY 2025. Although budgets are developed each year during April and May and adopted in June, the actual certification of property tax to be received by the County Treasurer for all taxing entities is not finalized until late October, well into the new fiscal year. Therefore, the District estimates growth conservatively and thus develops budgets accordingly.

This budget maintains effective operations within the existing financial capabilities of the District and tax revenues generated at our permanent tax rate of \$1.9045 per \$1,000 of assessed value, and a local option levy at a rate of \$0.99 per \$1,000 of assessed value. The projected assessed valuation of the District for FY 2025 is \$4,181,000,000.

Operating Contingency

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



FINANCIAL POLICIES

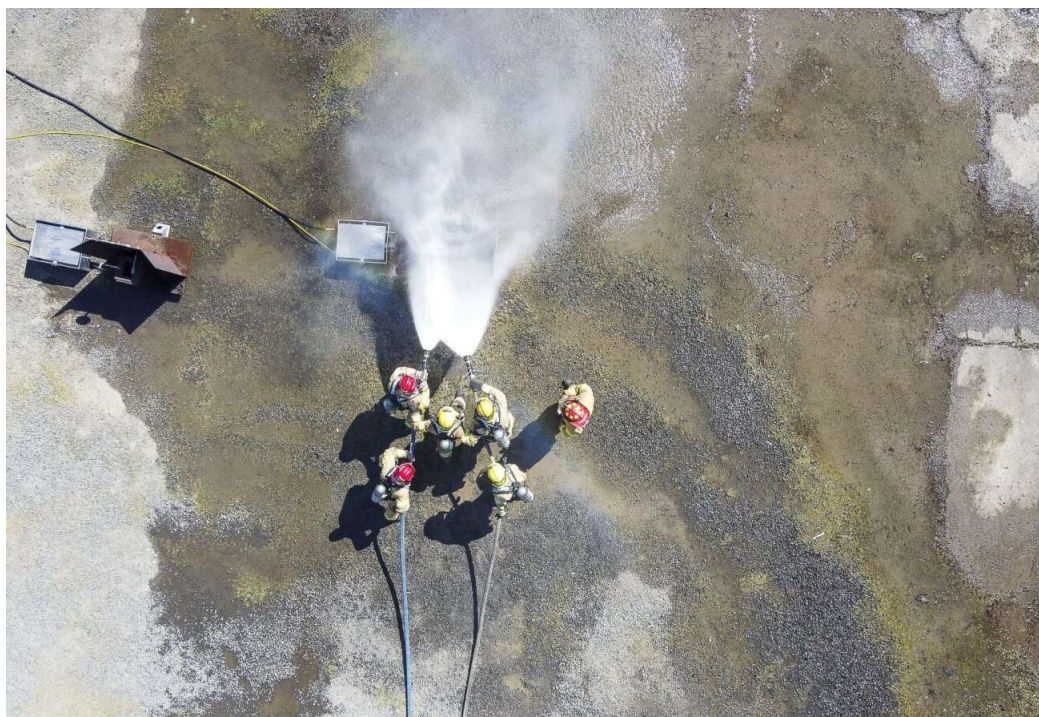
The General Fund budget has operating contingency at 5% of Personnel Services and Materials & Services, at \$974,500. Oregon Local Budget Law has no statutory limit to the amount which may be appropriated for operating contingency. Unexpended contingency is included in the beginning fund balance for the ensuing fiscal year and re-allocated for appropriation.

In addition to 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 two upper-management retirements a year as a base amount.

Ending Fund Balances

As a policy, Marion County Fire District No. 1 will provide for an ending fund balance in the General Fund of four months of budgeted personnel expenditures to ensure fiscal sustainability in meeting operating requirements before the receipt of property taxes from the County Treasurer. For FY 2025, the General Fund's UEFB is budgeted at \$5,402,875. The potential use of short-term borrowing may be needed to cover cash flow needs until tax collection turnover is received in November, which generally occurs in the second week of November. The County Treasurer starts collecting the current year property taxes in November and disperses the funds to all taxing entities. This policy statement and financial objective is within the GFOA's recommended practice of unreserved fund balance of no less than 5 to 15 percent of regular general fund operating revenues.

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



FINANCIAL POLICIES

Debt Administration

Rural Fire Protection Districts formed under ORS Chapter 478 are limited to the total amount of indebtedness they may incur, which includes both general obligation bonds and other financing liabilities. At no time may the aggregate amount of debt liabilities exceed one and one-fourth percent (0.0125) of the District's real market value, which for FY 2024 was \$7,599,285,116. Marion County Fire District No. 1's current legal debt limit is approximately \$94,991,064.

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

The current 2009 and 2012 series bonds have been paid in full and there is no outstanding Bond Indebtedness to the District. The District currently has a 2022 \$3.5 million Financing Agreement for Capital Projects outstanding, with \$3,305,394 outstanding as of June 30, 2024.

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 2025 budget identifies \$2,357,700 in total capital expenditures. The large majority of these expenditures are from EMS Equipment Upgrades, the 2022 Financing Agreement and large capital needs in Fund 80.



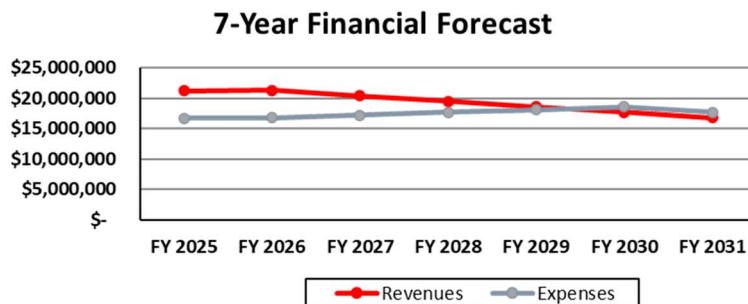
FINANCIAL POLICIES

LONG-RANGE FINANCIAL PLANNING

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

The District continues to model conservatively on revenue/resources and realistic expenditures. As identified through the long-range financial planning several years ago, the rate of usage of the ending funding balance remains a serious concern of the District. With low to moderate growth/development within the Fire District, new revenue continues to lag behind the needed resources to provide services to the citizens and businesses of the District each year, leading to imbalance in 5-6 years and requiring strategic planning to identify opportunities for long term financial and District sustainability.

Long-term the District carries unfunded liabilities, such as vacation and sick leave accruals, capital replacement and retirement benefits. Retirement benefits as well as costs to the District are set by the PERS Board and there currently exists a large Unfunded Liability Actuarial (UAL) that continues to impact the District budget for many years to come. The District needs to proceed with caution and ensure future spending is aligned with revenue growth both short and long -term to ensure sustainability past the FY 2029 Budget Year. A funding mechanism for capital replacement liabilities needs to be identified as well and secured to ensure minimal impact on the general operating budget and impacting service delivery models.



Key Long-Range Financial Planning Assumptions										
Year	FY25 1	FY26 2	FY27 3	FY28 4	FY29 5	FY30 6	FY31 7	FY32 8	FY33 9	FY34 10
Current Property Tax	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Ambulance Transports	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Salaries/Wages & Taxes	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Medical Insurance	0%	5%	10%	10%	10%	10%	10%	10%	10%	10%
Materials & Services	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%



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GLOSSARY

GLOSSARY

Account

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

Administrative

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

Advanced Life Support (ALS)

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

Alarm

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

Appropriation

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

Assessed Valuation (AV)

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

Assets

Property owned by the District that has monetary value.

Balanced Budget

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

Basic Life Support (BLS)

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

Board of Directors (BOD)

Elected body of officials that governs the District.

Budget

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

Budget Message

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

Capital Outlay

Expenditures for the acquisition of capital assets.

GLOSSARY

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 1st and ends on June 30th.

Full Time Equivalent (FTE)

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

Fund

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

Fund Balance

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

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.

GLOSSARY

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.

Performance Measures

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

Personal Protective Equipment (PPE)

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

Public Employees Retirement System (PERS)

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

Prior Year Tax Levies

Taxes levied for fiscal periods preceding the current one.

Property Taxes

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

Real Market Value (RMV)

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

Reserve for Future Expenditure

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

Resources

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

Response

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

Revenue

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

SCBA

Self-Contained Breathing Apparatus.

Strategic Plan

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

GLOSSARY

Supplemental Budget

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

Tax Base

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

Tax Levy

The total amount to be raised by general property taxes.

Tax Rate

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

Tender

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

Unappropriated Ending Fund Balance (UEFB)

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

General Fund LB Budget Detail

2022 Actual	2023 Actual	2024 Amended	Account 10-10	Description Fire Operations Division	2025 FTE	2025 Proposed	2025 Approved	2025 Adopted
3,448,936	3,695,142	4,533,500	5200-00	Salaries & Wages	42.00	4,355,000		
114,877	125,706	90,000	5235-00	Wages -Incentives	0.00	90,000		
885,864	850,679	669,075	5240-00	Wages - Out of Shift Overtime	0.00	750,000		
84,092	212,498	228,750	5250-00	Wages - Leave Sellback	0.00	149,500		
340,827	361,504	417,750	5260-00	FICA & Medicare	0.00	344,000		
1,315,865	1,524,331	1,992,321	5265-00	Retirement OPERS, 401A & 457	0.00	1,469,500		
926,950	949,627	1,272,000	5270-00	Health, Dental & VEBA	0.00	1,550,600		
29,357	30,554	36,250	5275-00	Life/AD&D/LTD	0.00	37,500		
94,710	130,713	215,250	5280-00	Workers Compensation	0.00	179,000		
5,730	4,006	66,750	5285-00	Workers Benefit Fund & UI	0.00	55,500		
1,405	97	750	5300-00	Operational Supplies	0.00	250		
1,465	3,318	2,750	5305-00	Absorbent Supplies	0.00	3,500		
662	5,143	2,000	5310-00	Passports & Accountability	0.00	3,000		
376	6,253	4,250	5315-00	Air Monitor Maintenance	0.00	2,000		
1,294	9,983	23,500	5320-00	Thermal Imaging Maintenance	0.00	1,500		
982	1,190	1,000	5325-00	Ladder Testing & Maintenance	0.00	1,500		
13,790	29,992	16,500	5330-00	MDT & Tablet Operations	0.00	4,000		
350	1,215	10,250	5335-00	Small Tools & Equipment	0.00	31,250		
0	59	500	5337-00	Fire Extinguisher Repair/Maint	0.00	500		
1,625	0	4,250	5340-00	Breathing Air System Maint	0.00	4,250		
2,935	6,883	5,000	5345-00	Power Tool Maintenance	0.00	2,750		
415	1,896	13,000	5350-00	Nozzles & Appliances Maint	0.00	2,000		
6,658	9,852	5,250	5355-00	Holmatro Tool Maintenance	0.00	5,250		
11,884	6,481	13,000	5360-00	SCBA Repair & Maintenance	0.00	17,750		
1,157	0	1,000	5363-00	FIT Testing	0.00	1,250		
0	3,196	12,000	5365-00	Pump Testing	0.00	12,750		
0	804	20,500	5370-00	Maps & Preplans	0.00	22,000		
5,570	4,917	5,750	5375-00	Firefighting Foam	0.00	6,000		
36,384	24,028	28,050	5380-00	Wildland FF Equipment	0.00	5,750		
117	281	2,000	5385-00	Batteries	0.00	1,500		
458	0	1,250	5390-00	Flashlights	0.00	250		
2,804	10,818	5,750	5395-00	Fitness Equipment	0.00	22,500		
8,119	8,336	9,000	5400-00	Hose Testing & Maintenance	0.00	12,500		
12,669	3,629	2,500	5440-00	Incident Rehab Supplies	0.00	2,500		
0	19,500	26,000	5725-00	Career Physicals	0.00	0		
0	7,544	2,250	5775-00	Cell Phones	0.00	10,000		
0	5,800	3,000	5835-00	Contracts - Medical Director	0.00	3,250		
13,180	12,215	2,750	5405-00	EPCR - ESO Solutions	0.00	0		
13,808	25,409	40,000	5410-00	NIFRS - Emergency Reporting	0.00	7,500		
1,413	0	2,000	5415-00	Active 911 Alerting System	0.00	0		
368,604	82,622	40,000	5420-00	Dispatch Fees - WVCC	0.00	42,750		
274	635	0	5425-00	Admin Expense	0.00	0		
17,725	5,208	4,000	5445-00	EMS Expenses	0.00	3,750		
6,184	2,079	1,500	5450-00	Oxygen	0.00	1,500		
4,058	811	500	5455-00	Trauma Supplies	0.00	1,000		
17,982	3,938	2,750	5460-00	Airway Supplies	0.00	3,750		
185,262	4,298	3,500	5465-00	Universal Precaution Supplies	0.00	3,500		
15,978	2,852	1,750	5470-00	Cardiac Supplies	0.00	3,000		
11,059	2,714	11,000	5475-00	EMS Equipment Contracts	0.00	11,000		
3,828	116	250	5480-00	EMS Equipment Repair/Maint	0.00	250		
1,974	322	250	5485-00	Glucose Testing Supplies	0.00	500		
22,737	4,370	2,750	5490-00	Medications	0.00	5,500		
31,718	9,050	3,750	5495-00	IV Supplies & Solutions	0.00	5,000		
1,006	410	250	5500-00	Bio Hazard Disposal	0.00	500		

General Fund LB Budget Detail

2022 Actual	2023 Actual	2024 Amended	Account 10-10	Description Fire Operations Division	2025 FTE	2025 Proposed	2025 Approved	2025 Adopted
580	5,304	10,000	5505-00	EMS Certifications	0.00	12,500		
1,805	0	0	5510-00	Ambulance Licensing	0.00	0		
0	0	0	5755-00	EMS Billing Charges	0.00	0		
0	9,445	0	5756-00	EMS GEMT FFS	0.00	0		
0	0	0	5757-00	EMS GEMT CCO	0.00	0		
0	338	0	5515-00	Pager Repair & Maintenance	0.00	0		
6,247	10,287	17,750	5520-00	Portable Repair & Maintenance	0.00	17,750		
3,808	2,910	5,000	5525-00	Base Station Repair/Maint	0.00	5,000		
12,670	53,007	69,000	5530-00	Radio Frequency Licensing	0.00	72,000		
500	455	0	5540-00	Dues & Subscriptions	0.00	0		
5,226	46,299	5,000	5545-00	PPE - Helmets	0.00	5,000		
298	420	0	5550-00	PPE - Faceshields	0.00	1,000		
235	573	500	5555-00	PPE - Suspenders	0.00	500		
2,107	1,663	2,250	5560-00	PPE - Hoods	0.00	3,500		
3,510	2,527	9,000	5565-00	PPE - Boots	0.00	6,000		
1,520	2,599	4,000	5570-00	PPE - Gloves	0.00	3,500		
900	630	1,250	5575-00	PPE - Flashlights	0.00	1,000		
44,800	94,296	101,000	5580-00	PPE - Pants & Coats	0.00	50,000		
0	0	0	5581-00	PPE - Body Armor	0.00	2,000		
0	0	0	5583-00	PPE - Rescue Gear	0.00	4,500		
0	5,400	0	5585-00	PPE - Cleaning	0.00	0		
8,356	8,883	7,500	5590-00	PPE - Repair/Maint	0.00	7,500		
15,216	7,763	23,000	5595-00	Wildland PPE	0.00	2,500		
0	0	0	5597-00	Medical PPE	0.00	0		
0	29	0	5600-00	Sportswear	0.00	0		
3,072	3,220	6,750	5603-00	Winter Jackets	0.00	2,250		
2,819	1,122	4,500	5605-00	Uniforms - Hardware	0.00	4,500		
16	0	0	5610-00	Uniforms - Cleaning	0.00	2,000		
787	774	5,250	5615-00	Uniforms - Repair & Alteration	0.00	2,000		
3,386	3,772	7,500	5620-00	Uniforms - Boot Allowance	0.00	7,500		
130	15	7,500	5625-00	Uniforms - Class A	0.00	7,500		
13,895	7,514	24,750	5630-00	Uniforms - Class B	0.00	18,500		
19,778	14,139	14,750	5635-00	Uniforms - Class C	0.00	24,500		
0	0	0	5903-00	Station Repair & Maintenance	0.00	4,000		
8,226,775	8,496,407	10,185,946		Fire Operations Totals:	42.00	9,516,850		

General Fund LB Budget Detail

2022 Actual	2023 Actual	2024 Amended	Account 10-15	Description EMS Operations Division	2025 FTE	2025 Proposed	2025 Approved	2025 Adopted
0	743,567	1,090,250	5200-00	Salaries & Wages	21.00	1,451,250		
0	6,026	10,000	5235-00	Wages -Incentives	0.00	34,750		
0	45,385	31,500	5240-00	Wages - Out of Shift Overtime	0.00	100,000		
0	1,485	36,000	5250-00	Wages - Leave Sellback	0.00	46,500		
0	60,474	101,250	5260-00	FICA & Medicare	0.00	111,000		
0	155,412	314,863	5265-00	Retirement OPERS, 401A & 457	0.00	393,000		
0	190,390	507,250	5270-00	Health, Dental & VEBA	0.00	783,000		
0	5,779	10,000	5275-00	Life/AD&D/LTD	0.00	13,250		
0	19,136	43,500	5280-00	Workers Compensation	0.00	45,000		
0	533	27,500	5285-00	Workers Benefit Fund & UI	0.00	18,250		
0	0	11,500	5405-00	EPCR - ESO Solutions	0.00	28,500		
0	0	0	5410-00	NIFRS - Emergency Reporting	0.00	0		
0	0	0	5415-00	Active 911 Alerting System	0.00	0		
0	315,908	360,500	5420-00	Dispatch Fees - WVCC	0.00	384,000		
0	1,300	250	5425-00	Admin Expenses	0.00	500		
0	0	0	5300-00	Operational Supplies	0.00	0		
0	3,429	3,500	5330-00	MDT & Tablet Operations	0.00	6,000		
0	0	0	5363-00	FIT Testing	0.00	0		
0	0	0	5370-00	Maps & Preplans	0.00	0		
0	30,117	70,031	5445-00	EMS Expenses	0.00	34,250		
0	6,243	12,500	5450-00	Oxygen	0.00	14,000		
0	3,922	5,500	5455-00	Trauma Supplies	0.00	9,000		
0	15,566	25,250	5460-00	Airway Supplies	0.00	32,750		
0	17,297	31,500	5465-00	Universal Precaution Supplies	0.00	31,500		
0	11,409	16,750	5470-00	Cardiac Supplies	0.00	26,750		
0	10,854	18,500	5475-00	EMS Equipment Contracts	0.00	18,500		
0	2,188	1,000	5480-00	EMS Equipment Repair/Maint	0.00	1,000		
0	1,287	2,250	5485-00	Glucose Testing Supplies	0.00	3,500		
0	17,480	24,250	5490-00	Medications	0.00	48,500		
0	26,665	34,750	5495-00	IV Supplies & Solutions	0.00	45,000		
0	1,879	2,750	5500-00	Bio Hazard Disposal	0.00	3,500		
0	2,279	2,500	5505-00	EMS Certifications	0.00	5,000		
0	2,449	1,750	5510-00	Ambulance Licensing	0.00	2,500		
0	8,573	6,500	5545-00	PPE - Helmets	0.00	2,000		
0	0	0	5583-00	PPE - Rescue Gear	0.00	6,500		
0	0	9,000	5725-00	Career Physicals	0.00	0		
0	2,863	0	5735-00	Immunization Supplies	0.00	0		
0	130,073	140,000	5755-00	EMS Billing Charges	0.00	150,000		
0	141,717	145,000	5756-00	EMS GEMT FFS	0.00	145,000		
0	264,902	255,000	5757-00	EMS GEMT CCO	0.00	255,000		
0	5,006	24,000	5760-00	EMS Billing Refunds	0.00	24,000		
0	1,696	2,750	5775-00	Cell Phones	0.00	4,000		
0	23,200	27,250	5835-00	Contracts - Medical Director	0.00	29,000		
0	0	0	5520-00	Portable Repair & Maintenance	0.00	0		
0	11,648	12,750	5530-00	Radio Frequency Licensing	0.00	18,250		
0	0	0	5540-00	Dues & Subscriptions	0.00	0		
0	0	13,500	5580-00	PPE - Pants & Coats	0.00	0		
0	0	0	5597-00	Medical PPE	0.00	0		
0	800	2,750	5603-00	Winter Jackets	0.00	2,500		
0	1,301	2,000	5605-00	Uniforms - Hardware	0.00	2,000		
0	109	1,000	5615-00	Uniforms - Repair & Alteration	0.00	1,250		
0	1,546	3,000	5620-00	Uniforms - Boot Allowance	0.00	6,000		
0	0	0	5625-00	Uniforms - Class A	0.00	0		
0	13,280	18,500	5630-00	Uniforms - Class B	0.00	10,500		
0	5,254	8,500	5635-00	Uniforms - Class C	0.00	6,000		
0	2,310,426	3,468,644		EMS Operations Totals:	21.00	4,352,750		

General Fund LB Budget Detail

2022 Actual	2023 Actual	2024 Amended	Account 10-20	Description Volunteer Division	2025 FTE	2025 Proposed	2025 Approved	2025 Adopted
0	0	50,000	5200-00	Salaries & Wages	1.00	53,000		
0	0	2,000	5250-00	Wages - Leave Sellback	0.00	2,500		
0	0	13,500	5265-00	Retirement OPERS, 401A & 457	0.00	8,000		
0	0	21,750	5270-00	Health, Dental & VEBA	0.00	15,000		
0	0	50	5280-00	Workers Compensation	0.00	35,500		
1,416	1,722	6,000	5260-00	FICA & Medicare	0.00	4,500		
4,230	2,008	3,000	5275-00	Life/AD&D	0.00	250		
19	23	1,000	5285-00	Workers Benefit Fund & UI	0.00	750		
0	0	0	5640-00	Volunteer LOSAP	0.00	0		
9,457	0	0	5645-00	Recognition & Awards	0.00	0		
43,825	63,001	65,000	5650-00	Volunteer Incent & Reimb	0.00	84,250		
187	303	2,000	5655-00	Support Services Program	0.00	2,000		
91	17	0	5660-00	Station 1 Logistics	0.00	0		
285	87	0	5665-00	Station 2 Logistics	0.00	0		
3,845	6,217	5,500	5670-00	Station 3 Logistics	0.00	8,500		
0	0	1,250	5675-00	Station 4 Logistics	0.00	2,250		
6,311	5,371	11,750	5680-00	Station 5 Logistics	0.00	8,500		
5,401	3,932	0	5685-00	Station 6 Logistics	0.00	0		
961	2,119	5,500	5690-00	Station 7 Logistics	0.00	6,500		
11,324	0	0	5695-00	Recognition Functions	0.00	0		
1,001	1,232	10,000	5700-00	Public Education	0.00	10,000		
0	0	43,500	5765-00	Electronic Media	0.00	43,500		
			5775-00	Cell Phones	0.00	750		
0	0	34,750	5815-00	Publications	0.00	34,750		
88,351	86,031	276,550		Volunteer Division Totals:	1.00	320,500		

General Fund LB Budget Detail

2022 Actual	2023 Actual	2024 Amended	Account 10-30	Description Administration Division	2025 FTE	2025 Proposed	2025 Approved	2025 Adopted
636,203	586,903	805,750	5200-00	Salaries & Wages	9.00	1,039,750		
0	0	0	5235-00	Wages -Incentives	0.00	0		
1,257	2,371	0	5240-00	Wages - Out of Shift Overtime	0.00	10,000		
29,264	33,140	36,250	5250-00	Wages - Leave Sellback	0.00	66,250		
49,692	42,099	64,000	5260-00	FICA & Medicare	0.00	79,500		
229,625	185,717	305,447	5265-00	Retirement OPERS, 401A & 457	0.00	371,500		
89,418	82,516	212,250	5270-00	Health, Dental & VEBA	0.00	320,500		
3,888	3,489	6,000	5275-00	Life/AD&D/LTD	0.00	9,000		
784	1,144	1,500	5280-00	Workers Compensation	0.00	24,250		
699	488	11,850	5285-00	Workers Benefit Fund & UI	0.00	12,750		
0	1,015	1,000	5330-00	MDT & Tablet Operations	0.00	2,000		
2,539	3,476	4,500	5425-00	Admin Expense	0.00	6,500		
0	2,652	4,500	5775-00	Cell Phones	0.00	3,500		
2,095	3,349	3,500	5540-00	Dues & Subscriptions	0.00	3,750		
0	9,704	9,000	5645-00	Recognition & Awards	0.00	7,000		
0	10,536	15,000	5695-00	Recognition Functions	0.00	15,000		
28,635	0	42,500	5720-00	Election Costs	0.00	18,000		
37,067	5,280	7,500	5725-00	Career Physicals	0.00	0		
2,375	2,965	8,500	5730-00	Volunteer Physicals	0.00	0		
2,779	0	2,250	5735-00	Immunization Supplies	0.00	0		
114,651	125,168	159,000	5740-00	District Insurance	0.00	165,750		
77,457	42,211	100,000	5745-00	Legal Services	0.00	103,250		
	0	0	5746-00	Consulting	0.00	10,000		
16,850	16,500	31,000	5750-00	Audit Services	0.00	20,750		
333,015	0	0	5755-00	EMS Billing Charges	0.00	0		
17,442	0	0	5760-00	EMS Billing Refunds	0.00	0		
3,857	32,724	36,250	5765-00	Electronic Media	0.00	24,750		
5,051	3,269	4,750	5770-00	Office Equipment Leases	0.00	4,750		
4,077	5,276	2,750	5780-00	Copies	0.00	3,000		
1,589	1,903	1,750	5785-00	Postage & Shipping	0.00	2,250		
7,491	3,407	22,250	5790-00	Office Supplies	0.00	6,000		
	0	0	5791-00	Office Furnishings	0.00	1,500		
5,417	36,549	30,000	5793-00	IT Computer & Supplies	0.00	48,500		
11,422	10,494	65,000	5795-00	Software Licensing	0.00	48,750		
4,902	47,517	32,000	5800-00	Finance Expenses	0.00	2,250		
1,000	0	0	5805-00	Line of Credit Fees	0.00	0		
265	352	1,000	5810-00	Document Shredding	0.00	2,500		
7,964	7,678	7,500	5815-00	Publications	0.00	10,500		
21	1,651	0	5820-00	Photography	0.00	500		
3,560	10,739	110,031	5830-00	Expenses to Recover	0.00	5,000		
33,254	31,111	30,250	5833-00	Expenses to Recover - COBRA	0.00	33,275		
23,500	0	0	5835-00	Contracts - Medical Director	0.00	0		
34,768	15,546	20,000	5840-00	Background Checks	0.00	11,000		
0	270	750	5845-00	Safety Committee	0.00	0		
0	6,267	8,000	5850-00	SDAO Matching Grant Project	0.00	0		
0	10,000	10,000	5855-00	Chaplains Service	0.00	0		
0	0	0	5860-00	GO Bond Expenses	0.00	0		
103,165	137,301	150,000	5939-00	IT Support	0.00	150,000		
1,927,039	1,522,777	2,363,578		Administration Division Totals:	9.00	2,643,525		

General Fund LB Budget Detail

2022 Actual	2023 Actual	2024 Amended	Account 10-35	Description Benefits Department	2025 FTE	2025 Proposed	2025 Approved	2025 Adopted
0	0	0	5425-00	Admin Expense	0.00	2,500		
0	0	0	5540-00	Dues & Subscriptions	0.00	0		
0	0	0	5725-00	Career Physicals	0.00	39,500		
0	0	0	5730-00	Volunteer Physicals	0.00	10,000		
0	0	0	5735-00	Immunization Supplies	0.00	2,250		
0	0	0	5835-00	Contracts	0.00	10,000		
0	0	0	5845-00	Safety Committee	0.00	6,000		
0	0	0	5850-00	SDAO Matching Grant Project	0.00	5,000		
0	0	0	5855-00	Chaplains Service	0.00	10,000		
0	0	0	5856-00	Wellness Fitness Initiative	0.00	10,000		
0	0	0		Benefits Department Totals:	0.00	95,250		

2022 Actual	2023 Actual	2024 Amended	Account 10-40	Description Training Division	2025 FTE	2025 Proposed	2025 Approved	2025 Adopted
95,305	99,309	114,750	5200-00	Salaries & Wages	1.00	111,500		
0	3,436	0	5235-00	Wages -Incentives	0.00	5,500		
11,209	8,492	10,500	5240-00	Wages - Out of Shift Overtime	0.00	5,000		
3,766	3,841	4,500	5250-00	Wages - Leave Sellback	0.00	30,750		
8,389	8,885	11,000	5260-00	FICA & Medicare	0.00	8,500		
38,849	40,477	52,810	5265-00	Retirement OPERS, 401A & 457	0.00	40,500		
25,999	14,179	30,000	5270-00	Health, Dental & VEBA	0.00	35,500		
767	813	1,000	5275-00	Life/AD&D/LTD	0.00	1,000		
2,773	3,100	5,000	5280-00	Workers Compensation	0.00	4,500		
117	55	1,500	5285-00	Workers Benefit Fund & UI	0.00	1,500		
10,626	517	11,650	5425-00	Admin Expense	0.00	20,000		
0	961	500	5330-00	MDT & Tablet Operations	0.00	500		
0	1,623	2,500	5770-00	Office Equipment Leases	0.00	0		
0	717	750	5775-00	Cell Phones	0.00	750		
0	779	500	5780-00	Copies	0.00	0		
0	118	500	5840-00	Background Checks	0.00	2,000		
9,242	28,713	55,000	5867-00	Conferences & Seminars	0.00	69,000		
312	2,797	1,500	5869-00	EMS Training Supplies	0.00	4,000		
3,959	5,174	2,000	5871-00	Classroom Supplies	0.00	3,250		
3,869	2,817	16,750	5873-00	Fire Training Supplies	0.00	11,500		
1,193	1,677	3,000	5875-00	Training Rehab Supplies	0.00	6,000		
5,899	12,850	89,250	5877-00	Fire Training Outsource	0.00	56,500		
1,215	9,656	12,000	5879-00	EMS Training Expenses	0.00	3,750		
14,300	17,121	46,000	5881-00	EMS Training Outsource	0.00	44,000		
2,835	10,622	32,000	5883-00	Admin Training Outsource	0.00	45,250		
40,317	123,205	121,000	5885-00	Professional Development	0.00	144,500		
0	0	0	5889-00	Specialty Training Outsource	0.00	0		
280,939	401,935	625,960		Training Division Totals:	1.00	655,250		

General Fund LB Budget Detail

2022 Actual	2023 Actual	2024 Amended	Account 10-50	Description Community Risk Reduction	2025 FTE	2025 Proposed	2025 Approved	2025 Adopted
120,312	123,099	170,000	5200-00	Salaries & Wages	1.50	188,750		
0	0	0	5235-00	Wages -Incentives	0.00	3,250		
1,489	1,360	5,250	5240-00	Wages - Out of Shift Overtime	0.00	5,000		
27,216	2,317	10,000	5250-00	Wages - Leave Sellback	0.00	11,250		
11,217	9,585	14,250	5260-00	FICA & Medicare	0.00	14,500		
50,203	41,707	69,290	5265-00	Retirement OPERS, 401A & 457	0.00	66,250		
18,842	17,451	44,750	5270-00	Health, Dental & VEBA	0.00	71,250		
866	866	1,250	5275-00	Life/AD&D/LTD	0.00	1,750		
3,632	3,569	7,000	5280-00	Workers Compensation	0.00	7,500		
164	62	2,500	5285-00	Workers Benefit Fund & UI	0.00	2,500		
58	140	250	5425-00	Admin Expense	0.00	250		
1,751	2,133	6,000	5540-00	Dues & Subscriptions - FM	0.00	6,000		
0	0	500	5330-00	MDT & Tablet Operations	0.00	500		
0	713	1,100	5775-00	Cell Phones	0.00	1,500		
0	1,400	250	5893-00	Photography Supplies	0.00	250		
134	486	4,750	5895-00	FM Operational Supplies	0.00	4,750		
461	4,713	10,000	5897-00	Community Outreach Supplies	0.00	5,000		
	0	143,669	5898-00	CWRR	0.00	113,750		
3,153	5,799	12,000	5899-00	Open House Supplies	0.00	12,000		
	0	11,885	5900-00	FEMA FPS	0.00	18,000		
239,498	215,399	514,694		Community Risk Reduction Totals:	1.50	534,000		

General Fund LB Budget Detail

2022 Actual	2023 Actual	2024 Amended	Account 10-60	Description Logistics Division	2025 FTE	2025 Proposed	2025 Approved	2025 Adopted
78,085	84,328	101,000	5200-00	Salaries & Wages	1.00	100,000		
0	0	0	5235-00	Wages -Incentives	0.00	0		
5,746	14,404	15,750	5240-00	Wages - Out of Shift Overtime	0.00	15,750		
0	0	4,000	5250-00	Wages - Leave Sellback	0.00	4,750		
6,462	7,795	9,500	5260-00	FICA & Medicare	0.00	7,750		
30,331	36,603	46,564	5265-00	Retirement OPERS, 401A & 457	0.00	36,500		
21,739	26,836	30,000	5270-00	Health, Dental & VEBA	0.00	35,500		
553	692	1,000	5275-00	Life/AD&D/LTD	0.00	1,000		
2,161	2,741	4,500	5280-00	Workers Compensation	0.00	4,000		
95	39	1,500	5285-00	Workers Benefit Fund & UI	0.00	1,250		
225	93	500	5425-00	Admin Expense	0.00	500		
13,971	1,444	550	5775-00	Cell Phones	0.00	750		
22,983	103,033	108,000	5903-00	Station Repair & Maintenance	0.00	154,750		
19,204	16,789	27,000	5905-00	Grounds Repair & Maintenance	0.00	15,250		
5,371	9,855	21,250	5907-00	Station Generator Repair/Maint	0.00	26,750		
2,833	4,200	4,500	5909-00	Station Fire Alarm Monitoring	0.00	4,000		
10,250	6,347	5,750	5911-00	Station Fire Alarm Testing	0.00	5,750		
2,314	2,721	3,000	5913-00	Fire Extinguisher Repair/Maint	0.00	3,000		
3,945	38,969	37,000	5915-00	Station Equipment/ Furnishings	0.00	22,500		
3,812	3,011	3,000	5919-00	Cleaning Supplies	0.00	4,000		
468	768	550	5921-00	Laundry Supplies	0.00	750		
2,729	2,832	3,000	5923-00	Kitchen Supplies	0.00	3,500		
4,693	5,352	5,300	5925-00	Paper Products	0.00	10,000		
4,098	6,752	5,500	5927-00	Drinking Water	0.00	14,000		
3,345	4,896	6,500	5929-00	Miscellaneous Supplies	0.00	7,000		
21,703	21,385	25,750	5931-00	Land Line Phones	0.00	12,000		
49,404	52,222	75,000	5933-00	Electricity	0.00	75,000		
28,279	37,530	60,250	5935-00	Natural Gas	0.00	52,000		
1,544	2,182	3,000	5937-00	Water & Sewer	0.00	3,000		
5,057	6,421	6,500	5941-00	Garbage Service	0.00	8,500		
23,909	26,118	34,500	5943-00	Cable & Internet	0.00	34,500		
0	519	500	5330-00	MDT & Tablet Operations	0.00	500		
26	302	1,250	5945-00	Fleet Tools and Equipment	0.00	1,250		
0	0	0	5947-00	Pumps & Plumbing	0.00	0		
54,593	106,343	91,000	5949-00	Apparatus Repairs	0.00	125,000		
9,780	11,068	15,000	5951-00	Lube Oil Filter	0.00	17,500		
14,545	24,998	48,000	5953-00	Fuel - Gasoline	0.00	45,000		
67,211	134,216	210,750	5955-00	Fuel - Diesel	0.00	172,000		
948	286	1,250	5957-00	Apparatus Cleaning Supplies	0.00	1,250		
90	786	500	5959-00	Fleet Stock Supplies	0.00	500		
0	-149	5,000	5961-00	Body Work & Painting	0.00	8,000		
13,301	30,216	20,000	5963-00	Electrical Repairs	0.00	24,000		
0	970	500	5965-00	Apparatus Titling & Licensing	0.00	500		
10,177	20,363	42,500	5967-00	Apparatus Tires	0.00	51,750		
3,155	2,489	7,000	5969-00	Apparatus Batteries	0.00	7,000		
66,002	89,330	100,000	5971-00	Contract Shop Labor	0.00	100,000		
615,135	948,092	1,193,464		Logistics Division Totals:	1.00	1,218,250		

General Fund LB Budget Detail

2022 Actual	2023 Actual	2024 Amended	Account 10-80	Description Capital Outlay Department	2025 FTE	2025 Proposed	2025 Approved	2025 Adopted
9,575	30,003	25,000	7000-00	CO - Facilities	0.00	30,000		
0	0	0	7005-00	CO - EMS Division	0.00	207,000		
0	0	0	7010-00	Capital Outlay Projects - SCBA	0.00	0		
0	0	0	7015-00	CO - Breathing Air System	0.00	0		
2,190	5,808	17,500	7020-00	CO - Fire Hose	0.00	10,000		
0	0	0	7025-00	CO - Nozzles & Appliances	0.00	0		
0	0	0	7030-00	CO - Fire Extinguishers	0.00	0		
0	0	5,000	7035-00	CO - Power Tools	0.00	0		
0	0	0	7040-00	CO - MDT Operations	0.00	0		
0	0	1,250	7045-00	CO - Ladders	0.00	1,000		
94,347	0	26,500	7050-00	CO - Radios	0.00	0		
13,759	0	0	7055-00	CO - Fire Equipment	0.00	0		
0	4,396	0	7058-00	CO - Extrication Equipment	0.00	0		
5,672	0	0	7060-00	CO - Fitness Equipment	0.00	0		
1,740	44,284	0	7065-00	CO - IT & Computers	0.00	0		
0	0	0	7070-00	CO - Office Furnishings	0.00	0		
0	2,246	0	7160-00	CO - Apparatus Replacement	0.00	0		
127,283	86,737	75,250		Capital Outlay Department Totals:	0.00	248,000		

2022 Actual	2023 Actual	2024 Amended	Account 10-99	Description Not Allocated to Org Unit	2025 FTE	2025 Proposed	2025 Approved	2025 Adopted
300,000	600,000	1,546,022	7999-00	Transfers to Other Fund	0.00	1,527,272		
0	0	745,000	9998-00	Contingency	0.00	745,000		
0	0	4,436,950	9999-00	Unapp End Fund Balance	0.00	4,436,950		
300,000	600,000	6,727,972		Not Allocated to Org Unit Totals:	0.00	6,709,222		