



Marion County Fire District No. 1

Adopted Annual Budget – Fiscal Year 2022





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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Marion County Fire District No.1

Oregon

For the Fiscal Year Beginning

July 1, 2020

Christopher P. Morill

Executive Director

Marion County Fire District No. 1 received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for FY 2021.

The District has received the award for 2 years:

FY 2020

FY 2021

BUDGET AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award to Marion County Fire District #1, Salem, Oregon for its annual budget for the fiscal year beginning July 1, 2020. 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 2022 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 2022.

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Introduction of Members

BOARD OF DIRECTORS

	<u>Term Expires</u>
Mike Welter - President	06/30/2021
Sue Curths – Secretary/Treasurer	06/30/2023
Mike Bauer – Director	06/30/2021
Jeff Hart – Director	06/30/2021
Jon Stueve - Director	06/30/2021

BUDGET COMMITTEE

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

FIRE DISTRICT BUDGET STAFF

Kyle McMann - Fire Chief/Chief Financial Officer

Ron Lee – Deputy Fire Chief

Anna Kraemer - Chief Administrative Officer

Crystal Wooldridge – Financial Analyst

Anita DeVilliers - Finance & Administrative Services Specialist

Paula Smith – Fire Marshal

Mark Bjorklund – Battalion Chief

Kris Boyer – Battalion Chief

Mission & Vision

Mission Statement

(Our Purpose for Existing)

To make a positive difference in our community.

We accomplish our mission through:

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

Vision Statement

(What we constantly strive to be)

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

The Five Basic Rules

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

Rule No. 1: Do What is Right.

Rule No. 2: Do Your Best.

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

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

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

Fire District Overview

Marion County Fire District No 1

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

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

The District has 48 full-time and 2 part-time employees, and 59 volunteers as of April 2021. The District's Organizational Chart is noted on page 6. Fire, Rescue, and Emergency Medical Services are provided from 6 of the District's 8 stations.

Four Corners, Station #1



Middle Grove, Station #2



Pratum, Station #3



Macleay, Station #4



Brooks, Station #5



Clear Lake, Station #6



Labish Center,
Station #7



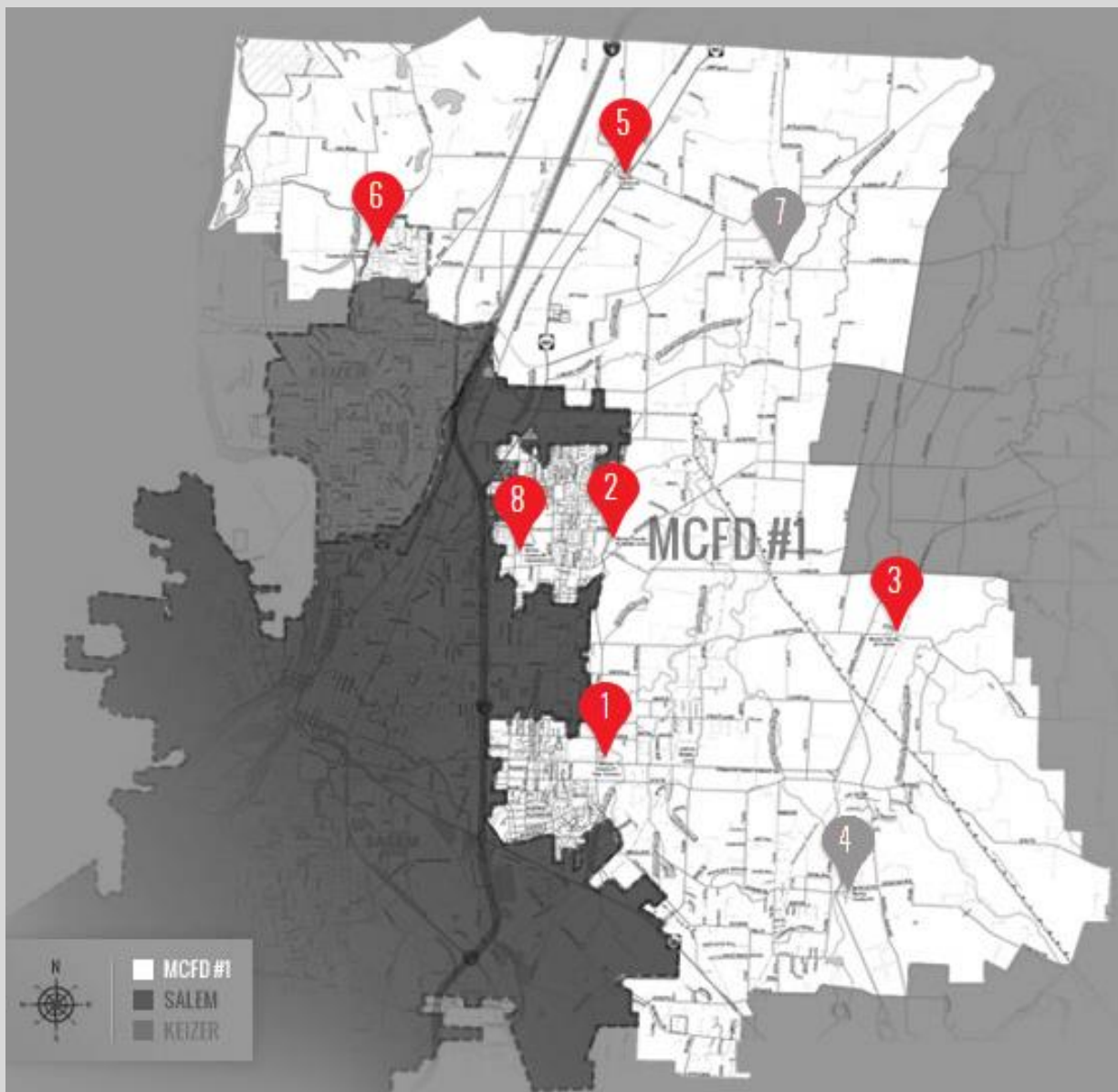
Chemeketa,
Station #8



MARION COUNTY FIRE DISTRICT 1

Population / Service Area

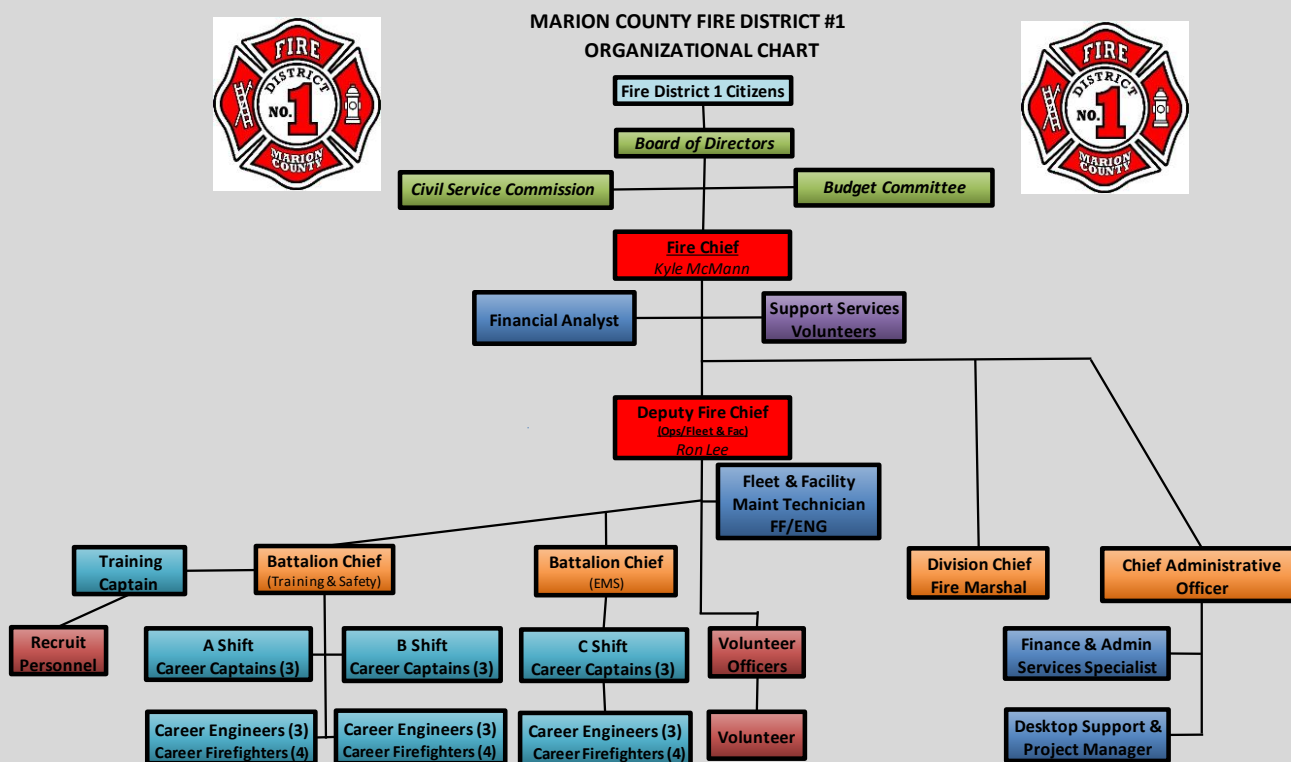
The District serves a population of approximately 50,000 residents in an 80 square mile service area. The District serves the communities of Four Corners, Middle Grove, Pratum, Macleay, Brooks, Clear Lake, Labish Center and Chemeketa.



*Stations 4 and 7 are currently closed due to budget cuts and lack of community volunteers.

MARION COUNTY FIRE DISTRICT 1

Organizational Chart (as of Mar 2021)



Multi-Service District

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

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

MARION COUNTY FIRE DISTRICT 1

Top 10 Taxpayers

2020 - 2021 Measure 5 Taxable Value: \$5,573,260,213

2020 – 2021 Measure 5 Assessed Value: \$3,482,615,544

Source: Marion County Assessor's Office

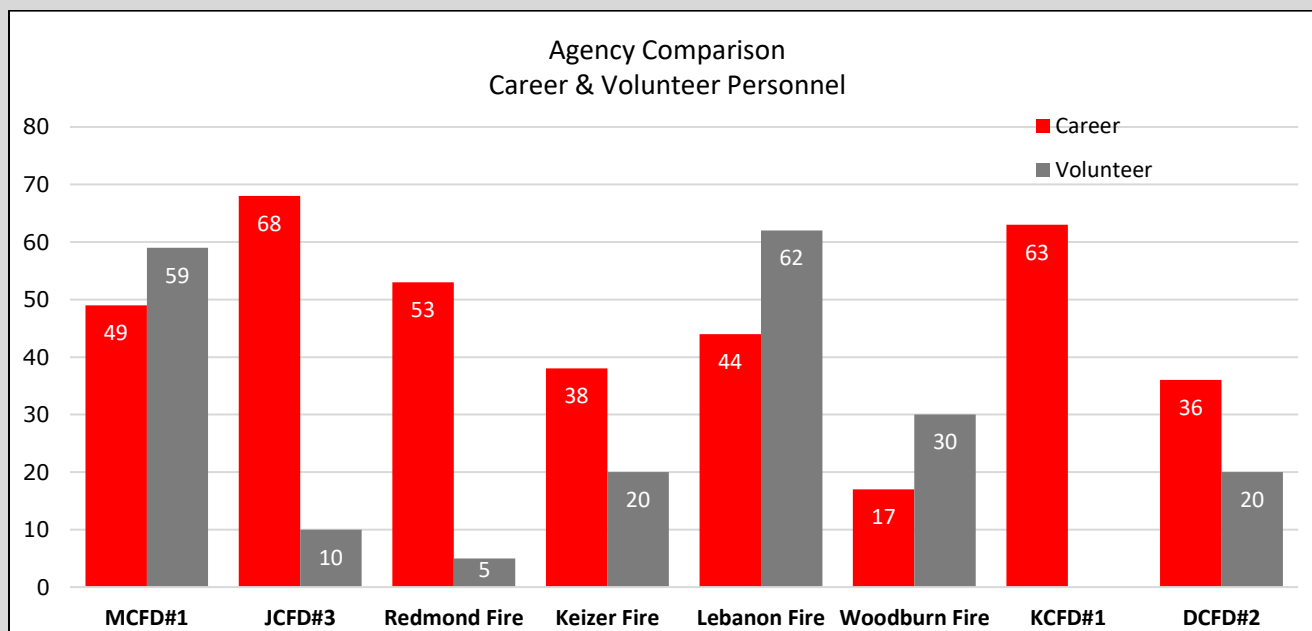
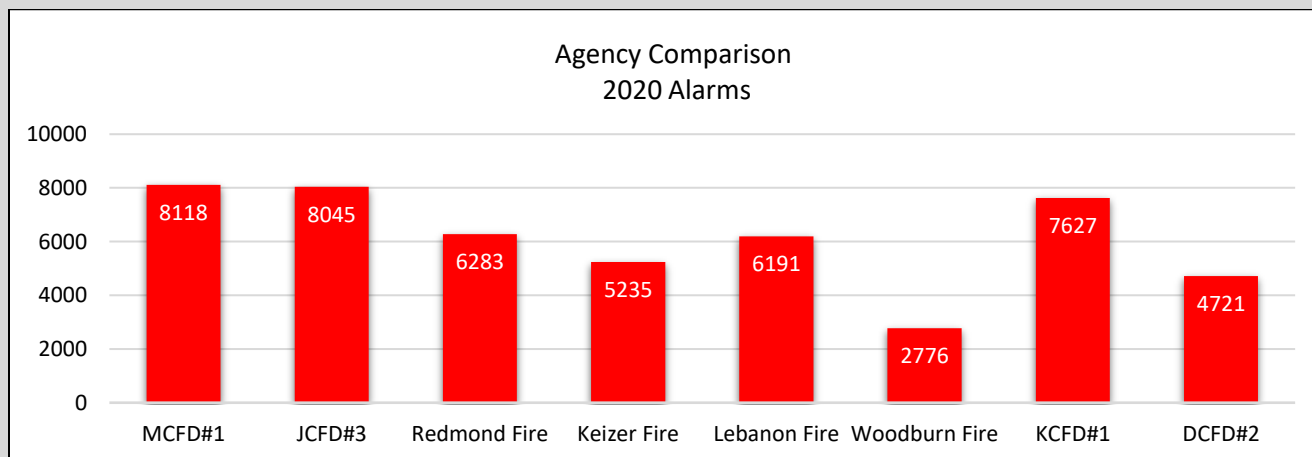
2020-2021 Top 10 Taxpayers	M50 Assessed Value	Total Tax
Portland General Electric Co	\$69,659,000	\$935,940
Meadowlawn Properties	\$21,651,897	\$366,847
Comcast Corporation	\$22,001,000	\$311,935
Covanta Marion Inc	\$22,572,620	\$241,082
Wells-Brown LLC	\$13,637,490	\$234,889
Northwest Natural Gas Co	\$14,771,000	\$205,333
Evergreen Plaza Group LLC	\$12,538,450	\$187,412
Shea-One LLC	\$11,862,850	\$177,394
Willamette Estates-II LLC	\$9,823,020	\$167,607
Willamette Estates-I LLC	\$9,745,390	\$164,132



MARION COUNTY FIRE DISTRICT 1

Agency Comparison

Seven similar fire agencies are used for comparison to the District: Jackson County Fire District #3, Redmond Fire & Rescue, Keizer Fire District, Lebanon Fire District, Woodburn Fire District, Klamath County Fire District No. 1, and Douglas County Fire District No. 2.





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Budget Message

Dear Budget Committee Members and Citizens:

I am pleased to present to you the Fiscal Year (FY) 2022 adopted budget for Marion County Fire District #1 (District). The budget has been prepared for your review and consideration consistent with the District's vision, mission, and five basic rules along with the core tenants of our Strategic Goals.

In addition, it is prepared in compliance with Oregon Budget Law and generally accepted accounting principles (GAAP). This budget is intended to serve as a financial plan, policy document, communications device, and operations guide while being fiscally responsible with revenues we receive, and providing the best services that align with our mission, vision and value statements. The FY 2022 Adopted Budget utilizes the best data analysis projections available and final adjustments were within the allowable 10% limit per Oregon Budget Law from the proposed budget.

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) Take Appropriate Action and (3) Producing a Beneficial Result. Within our Organization, there are Five Basic Rules, which every member is required to know and consistently practice:

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

This budget supports the Issues and Goals identified in our [2018-2023 Strategic Plan](#). In 2017, the District completed a community-based strategic planning session with an outcome of a new five-year strategic plan that will continue to keep the organization focused and drive future budget and planning processes.

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

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

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

FY 2021 Year in Review

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

- Remounted one 1995 Water Tender onto a new chassis, at significant savings versus new purchase
- Remounted two 2014 Ambulances onto a new chassis, at significant savings versus new purchase
- Awarded the GFOA Budget Presentation for the FY 2021 budget
- Achieved a clean audit, with no findings, for the fiscal year ending June 30, 2020
- 5 year, \$0.59/\$1,000 Local Option Levy passage by voters to fund 1 dedicated 3 person Engine Company in service. This follows two defeated Levy referrals in May and November 2020.

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 2.5 percent assessed valuation growth for FY 2022. The economy has been modestly growing in the local area; however, most of this growth is outside of the Fire District, so very little new growth in construction occurs within its boundaries.
- Call volume for the District increased 1.1 percent in 2020 compared to a large 10.6 percent increase in 2019. The five-year average reflects a 5.7 percent increase for all incidents. For the period of March 2020 to March 2021, call volume has increased over 18 percent. The Four Corners and Jan Ree/Hayesville areas within the Urban Growth Boundary remains to be the District’s busiest service area with approximately 65 percent of District incidents occurring in these areas.
- COVID-19 and the resulting local economic struggles is impacting the area in terms of unemployment and under employment as well as increasing demands for service.
- Oregon PERS Pension costs continue to impact the budget and resources available to provide services for the District residents. Additional employer rate increases are in place for the 2021-2023 biennium as well as planned increases in 2025. These are out of the District’s control, and the District continues to forecast the impacts long term.

2020 Call Volume	8,118
<u>Fire Calls</u>	151
<u>EMS</u>	5,686
<u>Other</u>	2,281

FY 2022

- Medical calls continue to be the dominate type of incident to which the District responds. This category of response continues to increase based on the socioeconomic environment, changing demographics, and changes in the national healthcare system. The Ground Emergency Medical Transport (GEMT) reimbursement program has been a bright spot of additional revenue to increase reimbursement costs, however continues to fall short of the full cost of service.

MARION COUNTY FIRE DISTRICT 1

- Taxpayers continue to expect the District to operate within its means, and with a balanced budget. The community expects transparency, effective and efficient delivery of fire and EMS services.
- The FY 2022 budgetary priority is firefighter safety through communications infrastructure and annual medical physicals to ensure reliant communication methods with safe and healthy personnel.
- With the loss of \$2.4 million in annual revenue resulting from the defeat of the Local Option Levy in FY 2021, the impacts will be seen in the FY 2022 budget. The passage of the May 2021 Local Option Levy will allow for rehiring of 9 personnel to staff 1 dedicated engine company. However, the lost revenue decreased the ending-fund balance and long-term sustainability, requiring a line of credit to be established to fund District operations before current year property taxes are received in November 2022.

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.

Property Tax Analysis and Potential Impacts

The District experienced total assessed valuation (AV) growth of 3.8 percent for FY 2021. The District's financial forecast for FY 2022 and beyond includes continued modest, but reduced increases in the growth rate of assessed value. Based on this conservative growth assumption and limited new construction within the residential and commercial areas of the District, this budget reflects a very conservative and limited 2.5 percent increase for the next couple of years.

Summary of Revenue and Expenditures / Major Budgetary Items

General Fund (Fund 10)

Revenue

This adopted budget reflects \$8,647,400 in property tax revenue, an increase of 36.2 percent or \$2,297,400. It is important to also rely on the assessed value of the District, which is estimated to increase at a conservative 2.5 percent per consultation with the Marion County Assessor. This is due to very limited new property improvement growth within the District and majority of the District comprised of rural agricultural land. When comparing one FY to another, when comparing adopted amounts for the new FY 2022, the comparison to actual for FY 2021 which is why it is important to explain when comparing net revenue changes. Current year taxes are calculated at our permanent tax rate of \$1.9045 per \$1,000 of assessed value with a 97.5 percent collection rate. Property tax revenues are predominately derived from residential property, and some commercial property within the District. Prior year taxes are budgeted at \$190,500. All property taxes combined account for 73.7 percent of the District's operating revenue.

Ambulance transport revenue is estimated at \$2,507,500, a decrease of 1.8 percent or \$45,000. This is due to decreased transport reimbursement from insurers.

Beginning fund balance is estimated at \$5,750,000, an increase of about 1.8 percent or \$100,000. This is mainly due to unanticipated GEMT revenue.

The District considers operating revenue to consist of property tax, ambulance transport revenue, interest income, fees for service, intergovernmental revenue, and proceeds from grants. Total General Fund operating revenue for FY 2022 fiscal year is budgeted at \$11,985,624. Overall, adopted General Fund resources total \$17,735,624, this is a 9 percent increase over the FY 2021 amended budget.

Personnel Services

This adopted budget reflects an overall decrease in Personnel Services of 3.7 percent or \$371,563 from what was budgeted in the prior year. The District ratified a financial MOU in 2020 and new two-year labor agreement with the Marion County Professional Firefighters (IAFF) Local 2557 for the period July 1, 2021 through June 30, 2023. Positions that are represented include Captain, Training Captain, Engineer, Firefighter, and Engineer/Facility Maintenance. This budget, within personnel services, reflects a 0 percent cost of living adjustment for both represented and non-represented employees.

PERSONNEL: During FY 2020, due to the loss of the local option levy revenue, a financial MOU was agreed to with IAFF L2557 that included reductions in the Health Reimbursement Account (HRA) contributions by the District, zero percent cost of living adjustment and mandatory unpaid furlough days, and employee medical insurance premium cost sharing; which were also implemented for non-represented employees. In addition, 11 personnel were laid off, including a Battalion Chief, three Single Role Paramedics and seven Firefighters, plus one Firefighter position was eliminated following a retirement.

With the passage of the Local Option Levy on May 18, 2021, 9 FTE's will be re-hired to staff 1 dedicated engine company in addition to the current swing companies.

This budget reflects a full year of salary and benefits for all funded positions.

PERS: This budget year the District will again receive an employer contribution rate adjustment into the Public Employees Retirement System (PERS). Employer rates are set by the PERS Board every two years and are based on a system-wide actuarial valuation that accounts for all costs, liabilities, rates of interest, and other factors to ensure System sustainability. A valuation report is only an estimate of the System's financial condition as of a single date. The valuation period that establishes rates effective July 1, 2021 through June 30, 2023 is from years 2018-2019 (the December 31, 2019 valuation). The rate increases are mainly due to the system-wide earnings lower than the assumed 7.2 percent rate of return. The economic downturn due to COVID-19 Pandemic coupled by stock market losses will continue to put stress on the PERS system-wide sustainably, which will extrapolate to higher employer rate costs in the future.

The current rate for all members in the PERS tier one and tier two groups (employees with established membership prior to 2003) is 33.99 percent of payroll. Rates for firefighters in the tier three (OPSRP) group (employees with established membership after August 29, 2003) is 26.51 percent of payroll and current rates for general service members in the OPSRP group is 21.88 percent of payroll. The new 2021-2023 rate for all members in the PERS tier one and tier two groups is 32.92 percent of payroll. Rates for firefighters in the tier three (OPSRP) group is 27.98 percent of payroll and rates for general service members in the OPSRP group is 23.62 percent of payroll.

The total budgeted PERS expense is \$1,728,240, or an increase of 5.1 percent or \$83,240. Of total personnel, about 44 percent are in the Tier 1 and 2 group, 55 percent are in the OPSRP firefighter group, and 1 percent are in the OPSRP general service group.

HEALTH INSURANCE: The District provides a medical and dental insurance plan for its full and part-time employees with a required employee cost share of 7 percent. In addition, an HRA-VEBA Health Reimbursement Plan is provided in which the District contributes a fixed amount for all employees based on family tier status. The budgeted HRA-VEBA contribution expense is \$154,270.

Renewal rates for the health insurance plan effective July 1, 2021 to June 30, 2022 represents a net zero overall rate hold through the OFCA/SDIS Group Plan. The total budgeted health insurance expense is \$1,133,100.

WORKERS COMPENSATION INSURANCE: This is required to provide Workers Compensation Insurance to all employees and also provides this insurance to Volunteers and Board Members. Rates are increasing for FY 2022 based on District recent historical claims, insurance market adjustments and rate modifications. The total budgeted workers compensation insurance expense is \$135,700.

Materials and Services

This adopted budget reflects a modest decrease in Materials and Services of 3.82 percent or \$103,548 from the prior fiscal year. Noteworthy projects budgeted include improving our emergency response communication platforms, replacing personal protective equipment including scheduled replacement of structural turnouts, and continuing baseline required maintenance of equipment, fleet apparatus and District facilities. Total Materials and Services budgeted is \$2,605,094 which is 21.1 percent of General Fund operating expense.

Capital Outlay

This adopted budget reflects a modest increase in Capital Outlay expenditures of 10.5 percent or \$12,183 from the prior fiscal year. While this amount does not cover all of the Capital needs of the District that are needed, noteworthy projects budgeted include replacement portable and mobile radios to handle dual/tri band capabilities, Brooks radio tower replacement and move, and radio repeaters in front-line apparatus. Total Capital Outlay budget is \$127,700.

Contingency

The District has a financial policy that Operating Contingency will be no less than five percent of budgeted Personnel Services and Materials & Services. This also aligns with GFOA Best Practices Guidelines. This budget has allocated \$635,250 in contingency.

Ending Fund Balance

The District has a financial policy that the General Fund's Unappropriated Ending Fund Balance (UEFB) will be 3 months of the personnel services budgeted amount. Ensuring adequate levels of minimum ending fund balance along with monthly ambulance transport revenue contributes to fiscal sustainability in order to meet operating requirements before receipt of the large portion of yearly property taxes. This budget has allocated \$4,572,180 in ending fund balance.

Debt Service (Fund 30)

This adopted budget represents the fourteenth year of a financing agreement with US Bank and Bank of America and provides for a total principal and interest payments of \$1,233,807. The term of this issuance is sixteen years with final payment scheduled for June 15, 2024. New debt was issued in \$5 million sets in years 2008 and 2009 to fund construction of the Four Corners Station, front line fire engines, and ambulances through full faith and credit obligations with US Bank and Bank of America. This budget has \$1,233,807 allocated in principle and interest payments to pay off the 2008 issuance and pre-pay and pay off the 2009 issuance. This would then leave the District with no outstanding bonding indebtedness.

MARION COUNTY FIRE DISTRICT 1

Capital Projects (Fund 70)

This fund was utilized for the proceeds of the 2008 and 2009 bond issuances for large capital outlay projects. This fund will be fully expended at the end of FY 2021 and there are no budgeted amounts for FY 2022.

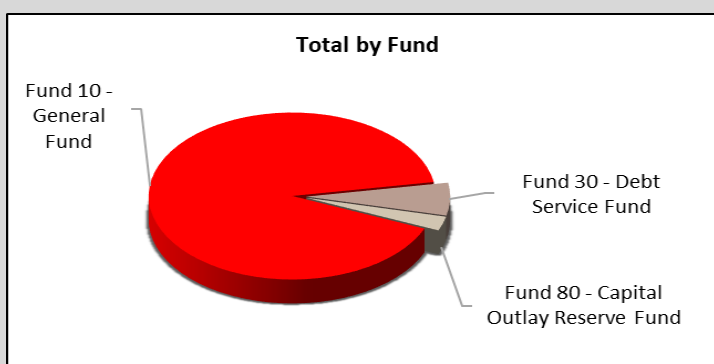
Capital Outlay Reserve (Fund 80)

This fund is utilized to set aside funds for larger Capital Outlay projects in coordination or in-lieu of bond indebtedness. The adopted budget includes a transfer of \$182,500 from the General Fund. Anticipated expenditures for FY 2022 include remounting of two 1995 GMC water tenders onto new chassis to extend their life cycle and provide safer apparatus for personnel. Total Capital Outlay Reserve budgeted is \$535,000.

Budget Summary

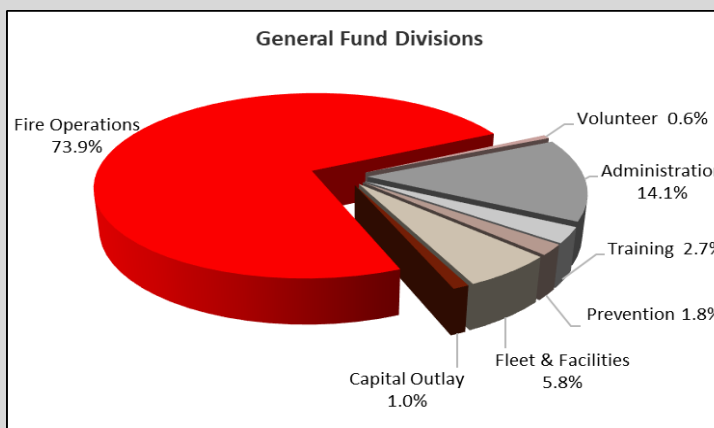
The Fiscal Year 2022 budget continues to be organized into the following Funds:

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



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

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



This adopted FY 2022 budget has been developed for all District funds subject to the budget requirements of Oregon State Budget Law, including the legal requirement for a balanced budget, meaning that total resources/requirements meet expenditures within each fund.

The District considers operating expenses to consist of personnel services, materials and services, capital outlay, and debt service. This budget has been adopted with total operating expenses at \$14,114,501 a decrease of \$676,153 over the prior year. Total budget appropriations for all funds is \$19,501,431, which is an increase of \$1,136,633 or 6.2 percent over the prior year budget. This reduction is primarily due to the loss of the Local Option Levy revenue and resulting layoffs in the current fiscal year.

MARION COUNTY FIRE DISTRICT 1

Breakdown of significant revenues and expenditures:

FY 2022 Revenues	Total
Beginning Fund Balance	6,206,000
Property Taxes (Current & Prior Years)	9,968,207
Ambulance Transport Billing	2,507,500
Other	822,724
Total Revenues	\$ 19,504,431
FY 2022 Expenditures	Total
Personnel Services	9,612,900
Materials & Services	2,605,094
Capital Outlay	662,700
Debt Service	1,233,807
Contingency	635,250
Transfers	182,500
Reserved for Future Expenditures	-
Unappropriated Ending Fund Balance	4,572,180
Total Expenditures	\$ 19,504,431

This budget has been prepared based on our permanent tax rate of \$1.9045 per \$1,000 of taxable assessed value, with a General Fund Local Option Levy of \$0.59 per \$1,000 of taxable assessed value and \$1,178,000 in tax assessment for Debt Service, as allowed by law.

This budget is conservative and attempts to meet our operational needs so that the District may continue to effectively provide emergency response, and limited fire prevention services to our citizens, while remaining receptive to our financial situation and the current local economic climate. The FY 2022 Budget 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 and extensive time commitments it demands to ensure a balanced budget, transparent process and quality Budget Document for the citizens and guide for the Fire District.

Respectfully submitted,

Kyle G McMann

Kyle G McMann

Fire Chief/Budget Officer/Chief Financial Officer

Marion County Fire District #1



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Strategic Plan 2018-2023

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

The perspectives gathered during the issue-identification and goal-setting phases of the strategic planning process have been integrated into the content and recommendations of this strategic plan. The plan therefore reflects the expertise and desires of the community and personnel of MCFD#1.

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

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

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

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

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

Strategic Plan (Continued)

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



Strategic Plan (Continued)

This Strategic Plan includes actions that will bring the District closer to meeting its goals. Actions are designed to be completed in the next five years (the timeframe covered in this plan). Actions are organized by goal and strategy. Goals are the big picture, overarching aspirations for MCFD#1. Strategies represent a path of action that will guide the District towards the goal. Each strategy is comprised of action items, which are manageable steps towards achieving each strategy, and therefore, each goal.

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



Goal 3 Strengthen Planning for Staffing and Succession

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

Issue 2: Communication

Issue 3: Community Outreach

Goal 2 Improve Internal Communication and External Communication and Engagement

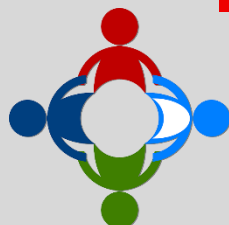
- Strategy 2.1 Create open lines of communication between supervisors, careers, and volunteers to increase understanding and reduce confusion
- Strategy 2.2 Gather and implement strategies to engage with the Latino community
- Strategy 2.3 Improve web-based and digital communications



Issue 4: Partnerships

Goal 4 Build on Relationships with Community Partners

- Strategy 4.1 Continue and improve coordination with partner agencies to maximize use of shared resources
- Strategy 4.2 Pursue and maintain Strategic Partnerships
- Strategy 4.3 Pursue Cooperative Legislative Changes
- Strategy 4.4 Distribute relevant information to partner agencies to raise awareness of MCFD#1 goals and activities
- Strategy 4.5 Create goals and Performance Measures



Issue 5: Financial Sustainability

Goal 5 Maintain Financial Sustainability

- Strategy 5.1 Identify areas that MCFD#1 can forge new partnerships that minimize costs
- Strategy 5.2 Evaluate the fiscal impact of varying service delivery methods
- Strategy 5.3 Research and develop proposals to increase grant & contract funding
- Strategy 5.4 Explore opportunities for other cost-saving options
- Strategy 5.5 Create goals and Performance Measures



Budget Overview

Budgeting Process

The FY 2022 budget process for the District started in January with the appointment of the Budget Officer, appointments to the Budget Committee, and adoption of the Budget Calendar by the District Board of Directors. The Budget Officer for FY 2022 is Fire Chief/CFO Kyle McMann, as per motion of the Board of Directors and Board Policy.

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

Once the balanced budget has been developed, it is presented to the Budget Committee, made up of the five Board of Directors and five appointed District citizens. The Budget Committee reviews the proposed budget documents, makes any necessary changes, and then approves both the budget and tax rates to go before the Board of Directors during the Budget Hearing, which is held during the regular Board Meeting in June 2021. After adoption of the Budget by the Board of Directors, the necessary budget documents are submitted to the Marion County Assessor, Oregon Department of Revenue and Marion County Clerk.

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



MARION COUNTY FIRE DISTRICT 1

FY 2022 Budget Calendar

Date	Action	Responsible
January 2021	Recruit Budget Committee Members, if necessary	Board of Directors
January 21, 2021	<ul style="list-style-type: none"> • Appoint Budget Officer • Review Draft FY 2022 Budget Calendar 	Board of Directors
February 2021	Budget Priorities/Goal Setting	Command Staff
February 18, 2021	<ul style="list-style-type: none"> • Appoint Budget Committee • Adopt FY 2022 Budget Calendar 	Board of Directors
February – May 2021	Prepare FY 2022 Proposed Budget	Budget Officer
May 10, 2021	Budget Document distributed to Budget Committee & available to public	Budget Officer
May 10, 2021	Publish Public Notice of Budget Committee Meeting on website – 1 st Publication	Staff
May 13, 2021	Publish Public Notice of Budget Committee Meeting – 2 nd Publication (email notice to SJ 5/6/21)	Staff
May 20, 2021 17:30 at Brooks Classroom**	Budget Committee Meeting #1	Budget Committee
May 27, 2021 17:30 at Brooks Classroom**	Budget Committee Meeting #2, if necessary	Budget Committee
June 10, 2021	Publish Financial Summary & Budget Hearing Notice (email notice to SJ 6/4/21)	Staff
June 17, 2021 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 15, 2021	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 30, 2021	File complete budget with County Clerk	Budget Officer

**Budget Committee Meetings and Budget Hearing may be held virtual via Zoom Conferencing based on COVID guidance by the CDC/OHA/State of Oregon at time of meetings. If so, link to meeting will be published.

Budget & Accounting Basis

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

District Funds

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

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

- Fund 10 – General Fund – Accounts for financial operations of the District's fire protection and emergency services costs not accounted for in other funds and considered a major fund. The primary revenue source comes from property tax revenue and ambulance revenues. Expenditures are for the fire protection and ambulance services.
- Fund 30 – Debt Service Fund – Used to account for the payment of principal and interest in the District's long-term debt. Property tax revenue is the primary revenue source.
- Fund 70 – Capital (Bond) Fund – Originally used to account for the series 2009 & 2012 FO Bond monies and was fully expended in 2017. In 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.
- 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/CFO and Financial Analyst through the District program managers.

MARION COUNTY FIRE DISTRICT 1

District-Wide Financial Overview

Description	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Adopted Budget	FY 2021 to FY 2022 Percent Change
RESOURCES				
Beginning Fund Balance	\$ 6,110,360	\$ 6,431,702	\$ 6,206,000	-4%
Property Taxes	\$ 9,472,565	\$ 7,560,000	\$ 9,968,207	32%
Licenses & Permits	\$ 2,350	\$ 5,000	\$ 6,000	20%
Intergovernmental	\$ 131,844	\$ 1,226,909	\$ 424,624	-65%
Charges for Services	\$ 2,424,884	\$ 2,673,000	\$ 2,609,500	-2%
Interest	\$ 137,250	\$ 71,850	\$ 25,000	-65%
Miscellaneous	\$ 817,915	\$ 99,600	\$ 82,600	-17%
Current Revenue	\$ 12,986,809	\$ 11,636,359	\$ 13,115,931	13%
Transfers In	\$ 669,363	\$ 299,737	\$ 182,500	-39%
TOTAL ALL RESOURCES	\$ 19,766,532	\$ 18,367,798	\$ 19,504,431	6%
REQUIREMENTS				
Personnel Services	\$ 8,985,803	\$ 9,984,463	\$ 9,612,900	-4%
Materials & Services	\$ 2,393,840	\$ 2,708,642	\$ 2,605,094	-4%
Capital Outlay	\$ 301,111	\$ 881,922	\$ 662,700	-25%
Debt Service	\$ 940,137	\$ 1,215,627	\$ 1,233,807	1%
Operating Budget	\$ 12,620,889	\$ 14,790,654	\$ 14,114,501	-5%
Transfers Out	\$ 669,363	\$ 299,737	\$ 182,500	
Non-Operating Budget	\$ 669,363	\$ 299,737	\$ 182,500	-39%
Contingency		\$ 600,500	\$ 635,250	6%
Ending Fund Balance	\$ 6,476,279	\$ 2,676,907	\$ 4,572,180	71%
TOTAL ALL REQUIREMENTS	\$ 19,766,532	\$ 18,367,798	\$ 19,504,431	6%

Changes to the FY 2021-22 Budget from Approved to Adopted No Changes occurred from Proposed to Approved						
Description						
(1)	General Fund Beg. Balance was adjusted based on actual moderate spending during FY 2020-21, along with increased EMS Billing and Ground Emergency Mgmt Transport (GEMT) collection.					
(2)	Raised General Fund transfer to Capital Reserve Fund due to increased GEMT collection.					
			Approved 2021-22	Adopted 2021-22	Change	
Fund 10 - General Fund						
Resources						
10-00-4000-00	Beginning Fund Balance	\$ 5,056,800	\$ 5,750,000	\$ 693,200		(1)
Requirements						
10-99-7999-00	Transfer To Other Fund	\$ 137,500	\$ 182,500	\$ 45,000		(2)
10-99-9999-00	Unapp End Fund Balance	\$ 3,923,980	\$ 4,572,180	\$ 648,200		(1) & (2)
Fund 80 - Capital Reserve Fund						
Resources						
80-00-4035-00	Transfer from Other Fund	\$ 137,500	\$ 182,500	\$ 45,000		(2)
Requirements						
80-80-7055-00	App & Equipment Replacement	\$ 490,000	\$ 535,000	\$ 45,000		(2)

MARION COUNTY FIRE DISTRICT 1

SUMMARY OF RESOURCES AND REQUIREMENTS BY FUND TYPE AND CATEGORY					
FY 2022 Adopted Budget					
Fund	General	Debt Service	Capital	Capital Reserve	Totals
RESOURCES					
EMS Billing	\$ 2,507,500	\$ -	\$ -	\$ -	\$ 2,507,500
Capital Firemed	36,000	-	-	-	36,000
Property Taxes	8,837,900	1,130,307	-	-	9,968,207
MVA Billing	66,000	-	-	-	66,000
Conflagration	290,000	-	-	-	290,000
Grant Revenue	134,624	-	-	-	134,624
Permits & Fees	6,000	-	-	-	6,000
Property Leases	20,100	-	-	-	20,100
Interest Income	25,000	-	-	-	25,000
Miscellaneous Revenues	62,500	-	-	-	62,500
Total Current Resources	11,985,624	1,130,307	-	-	13,115,931
Transfers In	-	-	-	182,500	182,500
Beginning Balance	5,056,800	103,500	-	352,500	5,512,800
TOTAL RESOURCES	\$ 17,042,424	\$ 1,233,807	\$ -	\$ 535,000	\$ 18,811,231
REQUIREMENTS					
Personnel	\$ 9,612,900	\$ -	\$ -	\$ -	\$ 9,612,900
Materials & Services	2,605,094	-	-	-	2,605,094
Capital Outlay	127,700	-	-	535,000	662,700
Transfers Out	182,500	-	-	-	182,500
Debt Service	-	1,233,807	-	-	1,233,807
Contingency	635,250	-	-	-	635,250
Reserve EFB	-	-	-	-	-
Unappropriated EFB	4,572,180	-	-	-	4,572,180
TOTAL REQUIREMENTS	\$ 17,735,624	\$ 1,233,807	\$ -	\$ 535,000	\$ 19,504,431
Financial Ratios					
Fund/Ratio Description	General	Debt Service	Capital	Capital Reserve	Totals
Property taxes as a percentage of the total fund type	51.86%	91.61%	0.00%	0.00%	52.99%
Current resources as a percentage of Personnel and Materials & Services	98.10%	0.00%	0.00%	0.00%	107.35%
Personnel as a percentage of the total fund type	54.20%	0.00%	0.00%	0.00%	49.29%
Personnel and Materials & Services as a percentage of the total fund type	68.89%	0.00%	0.00%	0.00%	62.64%
Capital as a percentage of the total fund	0.72%	0.00%	0.00%	100.00%	3.40%

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
- Motor vehicle accident cost recovery
- Interest earnings
- Beginning fund balance
- Other charges for services

One-time sources of resources/revenue include:

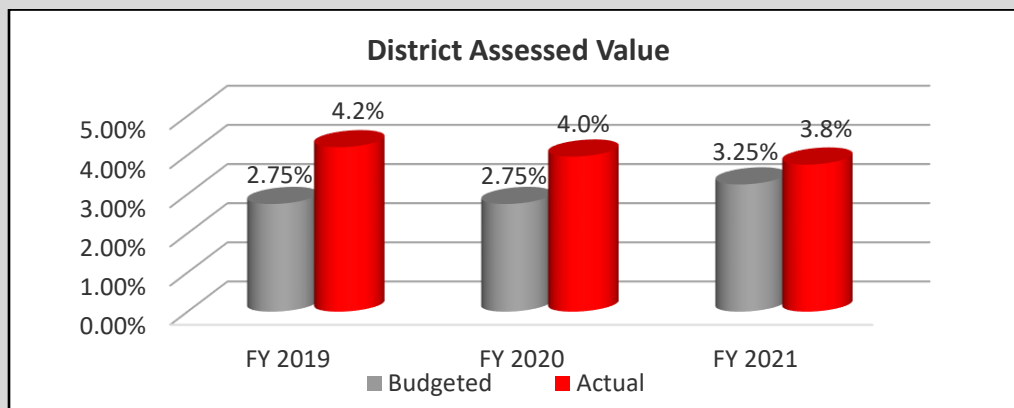
- Intergovernmental revenue
- Grant awards

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

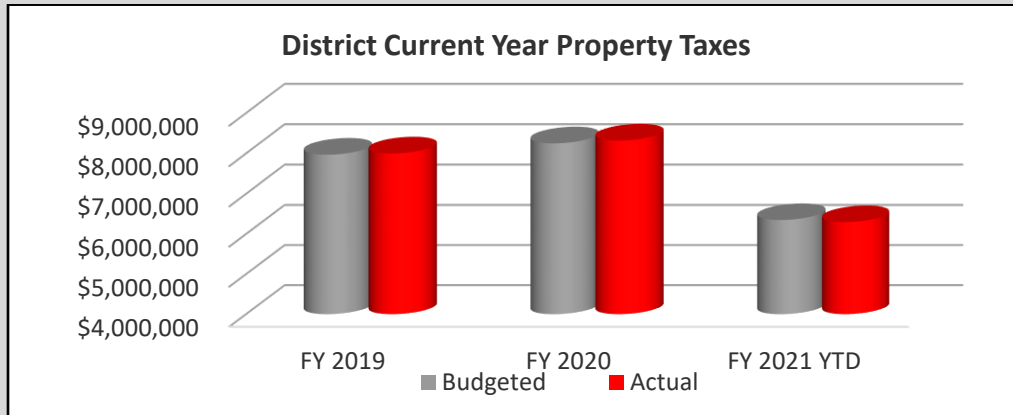
Permanent Rate	\$1.9045/\$1,000
Local Option Levy (5 year term, beginning FY 2022)	\$0.5900/\$1,000
Debt Service (2008 General Obligation Bonds) (Expiring FY 2022 & 2023)	\$0.30-0.33/\$1,000 (Fluctuates)

Based on analysis and recommendation from the Marion County Assessor’s Office, the FY 2022 budget is projecting a 2.5% increase in Total Assessed Value of the District, with a 97.5% collection rate. Tax compression is not a major issue for the Fire District at this time. The FY 2021 budget had projected a 3.25% increase in Assessed Value based on County Assessor recommendations, but actuals from the County Assessor show a 3.8% increase. The District will continue to utilize projections for FY 2022 and beyond, based on Assessor recommendations. The charts below illustrate the past few years of assessed value and property tax receivables.

The District placed a 5 year Local Option Levy on the May 2021 ballot for voter consideration for a 3 person dedicated Engine Company. The Local Option Levy was approved by voters and will begin in FY 2022.

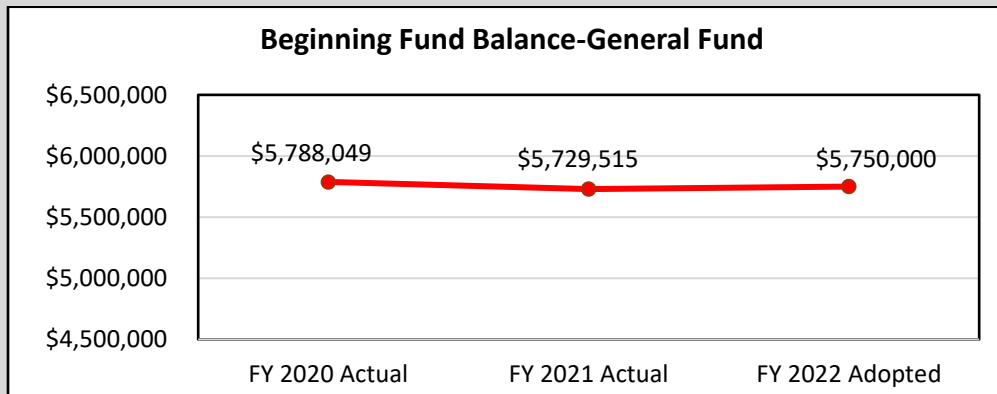


MARION COUNTY FIRE DISTRICT 1



The Beginning Fund Balance is the second largest resource the District utilizes in FY 2022. It is a culmination of unspent funds from the prior fiscal year which includes Contingency, Unappropriated Funds and unspent amounts in line items. When projecting where the District will end the fiscal year, a conservative approach is taken in predicting what will be received and what will be expended.

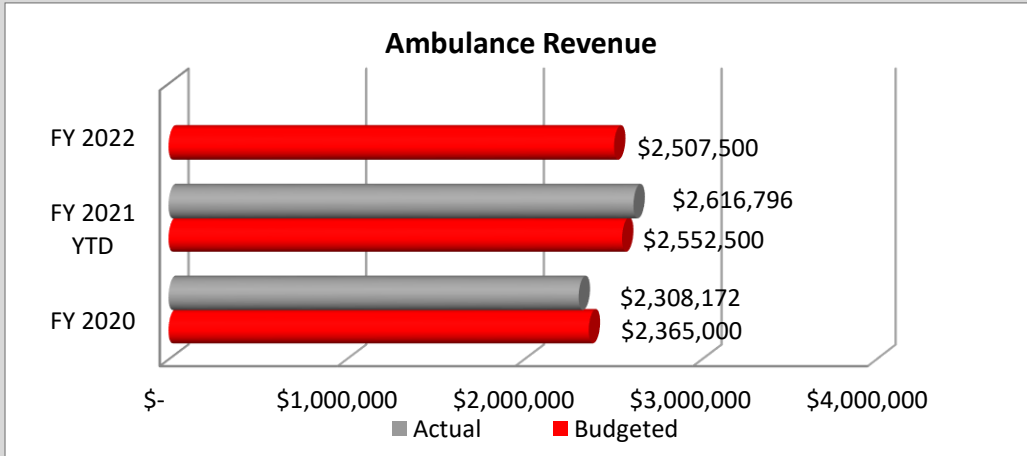
This amount is anticipated to increase slightly from \$5,729,515 in the current FY 2021 to \$5,750,000 in FY 2022. This hold on the Beginning Fund Balance amount has been largely in part due to increased EMS collections, personnel service concessions that went into effect during FY 2021, and extremely modest spending.



Charges for Services includes leases, MVA Cost Recovery, Fire Marshal Services Cost Recovery, and Ambulance transport billings. These sources of revenue are generally classified as recurring revenue, which can be used to fund ongoing operations. Revenue from Ambulance transport billings comprises the largest portion of this section. It continues to be somewhat varied, but is a bright spot based on several factors. For FY 2022, ambulance revenue is projected at \$2,507,500 based on historical data, payer mix, GEMT (Government Emergency Medical Transport) payments, and advisement from Systems Design West, our ambulance billing company, as well as increased call/transport volume.

MARION COUNTY FIRE DISTRICT 1

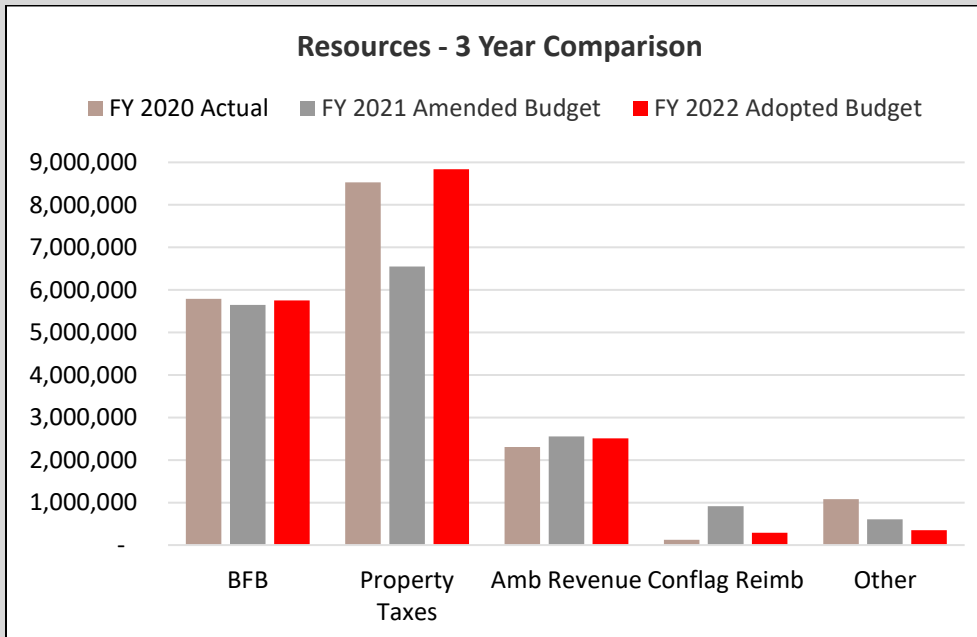
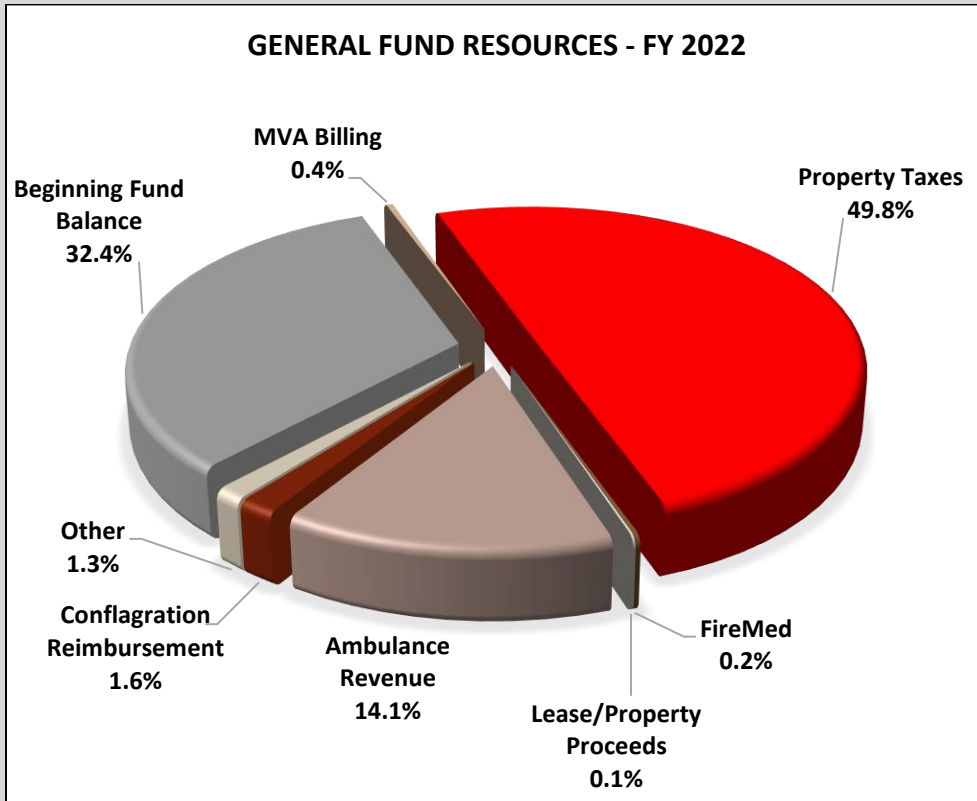
The GEMT supplemental reimbursement program provides additional funding to eligible governmental entities that provide GEMT services to Medicaid beneficiaries and are budgeted as part of the Ambulance Revenue/EMS Billing account. This voluntary program allocates federal share of the supplemental reimbursement payments based on uncompensated costs for Medicaid fee-for-service transports. The District plans to continue participating in this program and is considering it a recurring revenue source, at present. The District continues to monitor this program and is ready to adjust if the stability of this program becomes tenuous. Transport volumes due to the COVID-19 pandemic are varying at this time. The District continues to evaluate this area closely and is budgeting conservatively, based on historical trending.



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

MARION COUNTY FIRE DISTRICT 1

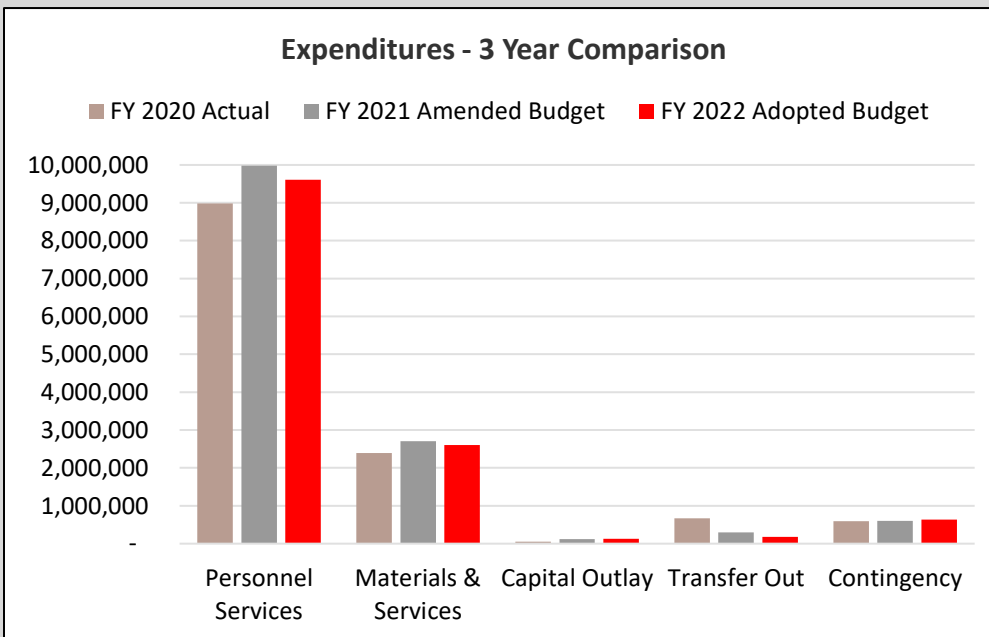
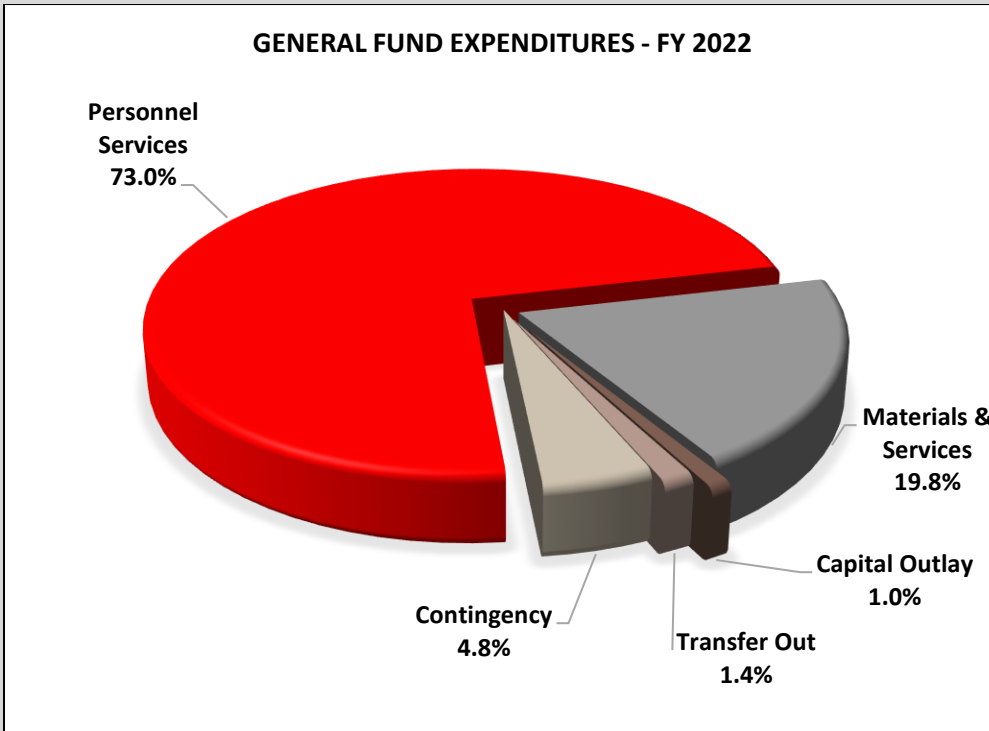
Breakdown of General Fund Resources:



MARION COUNTY FIRE DISTRICT 1

Expenditures (Expenses)

Total General Fund expenditures for FY 2022 Adopted Budget are \$13,163,444; excluding ending fund balance, and are divided among the following categories:



MARION COUNTY FIRE DISTRICT 1

The District's General Fund has seven operational divisions:

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

Personnel Services

The Personnel Services category is comprised of the largest expenditures for the budget, encompassing 73% of the general fund operating budget at a cost of \$9,612,900. For FY 2022, the adopted budget features 49 FTE, 48 full-time and 2 part-time employees.

The District participates in the Oregon Public Employees Retirement System (PERS). Contributions to PERS are budgeted at \$1,728,240 for FY 2022. PERS contracts with Milliman to provide independent agency audits of retirement accounts. The report displays how severely underfunded the District's PERS account is and provides employer-specific contribution rates that became effective July 1, 2021.

The PERS rates are set on a biennium cycle and the FY 2022 rates are within the first year of this cycle

Fiscal Year	Employee IAP 6%	Tier 1 / Tier 2	OPSRP Police/Fire	OPSRP General
FY 2020	6%	33.99%	26.51%	21.88%
FY 2021	6%	33.99%	26.51%	21.88%
FY 2022	6%	32.92%	27.98%	23.62%

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

Due to the loss of the Local Option Levy revenue in FY 2021, and based on comparable study, the District is budgeting for a 0% Cost of Living Adjustment (COLA) for FY 2022, with agreement of the [IAFF Local and Collective Bargaining Agreement \(CBA\)](#).

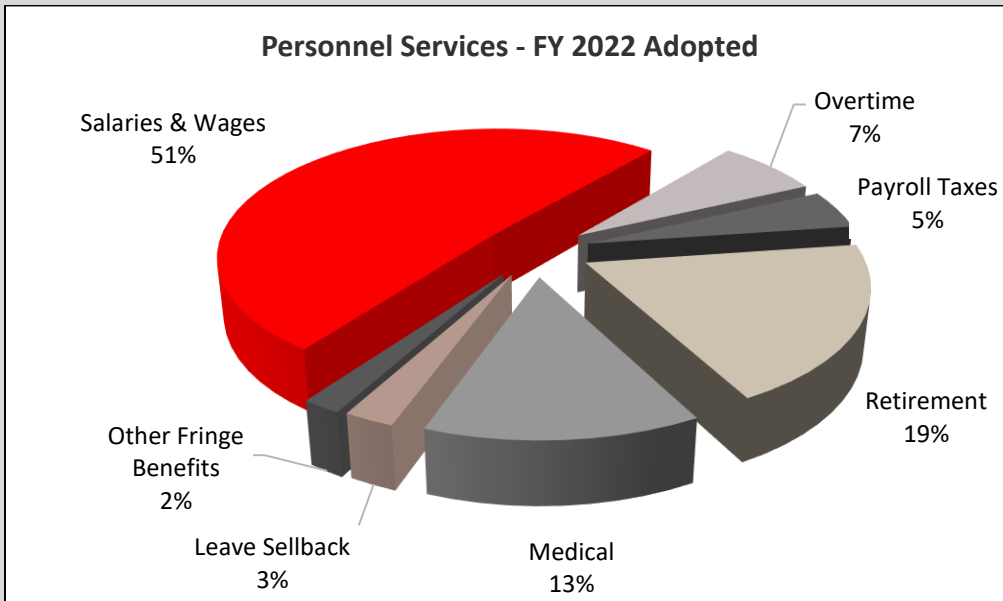
For FY 2022, the District has budgeted for a 5% increase in medical insurance and dental insurance. There is no change to the HRA VEBA contribution benefit following the reduction in FY 2021 for all employees.

Out of Shift Overtime is decreased from the current FY 2021 budget of \$991,972 to \$675,000 in FY 2022. This projection considers the staffing of the dedicated engine company from the passage of the May 2021 Local Option Levy, and adjustment to the predicted conflagration deployment reimbursement estimates.

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 through the use of float personnel to cover leaves by line firefighters without the use of overtime costs, reasonable anticipated coverage needs through overtime budget and budgeting for two retirement accrued vacation cash outs.
- Sick leave – This is accrued leave by all full and part-time employees. A large portion of this liability is funded through the use of float personnel to cover leaves by line firefighters without the use of overtime costs, while budgeting for necessary anticipated additional overtime costs. There is a budget for a partial sick leave cash out at retirement or separation.
- Public Employees Retirement System (PERS) – The District participates in the Oregon PERS system 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, 2019, the District’s pension net unfunded actuarial liability (UAL) was \$11,008,984. At present, the District has not participated in the PERS side account program to assist with reducing the UAL amount



Employee Count:

Department	Adopted Budget	Adopted Budget	Adopted Budget
	2019-2020	2020-2021	2021-2022
Fire Operations	44.00	44.00	41.00
Volunteer	0.00	0.00	0.00
Administration	5.50	5.00	5.00
Training	2.00	1.00	1.00
Prevention	1.00	1.00	1.00
Fleet & Facilities	1.00	1.00	1.00
Total FTE's	53.50	52.00	49.00
Change in FTE			- 3.00

Materials & Services

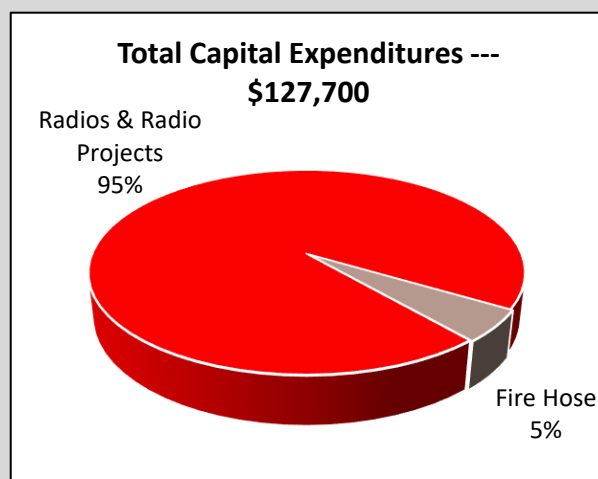
Materials & Services is the second largest expenditure category comprising 19.8% of the general fund operating budget and is budgeted at \$2,605,094 for FY 2022. This area is where day-to-day operational expenses are budgeted for the District. For the adopted budget, budgeted expenditures provide for an extremely tight margin to provide a balanced budget yet purchase needed supplies for District operations. The District believes while this area is tightly budgeted, it does provide for critical firefighter safety enhancements.

Capital Outlay

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

The budget includes \$127,700 for Capital Outlay projects in FY 2022, up very slightly from \$115,517 budgeted in FY 2021. This reflects a very small (<1%) appropriation of the General Fund Budget, to improve firefighter safety communications through portable radio purchases, radio tower replacement/move and provide for a small replacement of structural firefighting hose.

For FY 2022, the District is continuing to set aside funds in the Capital Outlay Reserve Fund, and the District has budgeted a conservative \$95,000 as a transfer from the General Fund to save for larger future capital outlay items. Another \$75,000 is General Fund transfer is budgeted for unknown and possible pending conflagration deployments. 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 development of replacement plans of capital items under their area of responsibility, which provide a plan to budget for and limit large needed expenditures that would affect the budget. Further, the utilization of the Capital Outlay Reserve Fund, allows the District to save for larger high dollar capital projects that are one-time expenditures, such as apparatus, radios and self-contained breathing apparatus that need to be replaced all together for consistency and operability within the operation of the District.

Contingency

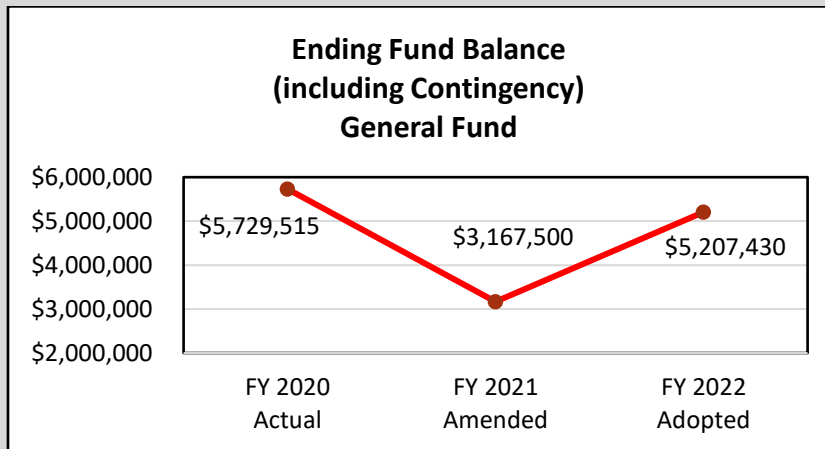
Contingency is the amount set aside for emergency/unforeseen expenditures that may not be budgeted. Per Oregon Budget Law, to spend contingency funds, Board of Director action is necessary. The budgeted amount for FY 2022 is \$635,250 and remains within the District’s financial policy of ~ 5% of Personnel Services and Materials & Supplies expenditures.

Reserved for Future Expenditures

This line item had been used in the past for funds being reserved (saved) for possible use in the next fiscal year. Due to the failure of the local option levy, no funds are available and this line item will sunset based on Oregon Budget Law requirements.

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 3 months of Personnel Service expense, is used. There is a likelihood that the District will need to procure a bank line of credit to cover the remaining 2 months of Personnel Service expense until property tax collections are received in November. The General Fund’s UEFB for FY 2022 is \$4,572,180.



MARION COUNTY FIRE DISTRICT 1

General Fund – Resources

2019 Actual	2020 Actual	2021 Amended	Account 10-00	Description General Fund Revenue	2022 FTE	2022 Proposed	2022 Approved	2022 Adopted
5,244,101	5,788,048	5,650,000	4000-00	Beginning Fund Balance	0.00	5,056,800	5,056,800	5,750,000
1,883,805	2,308,172	2,552,500	4005-00	EMS Billing	0.00	2,507,500	2,507,500	2,507,500
44,138	45,196	45,000	4010-00	Capital FireMed	0.00	36,000	36,000	36,000
343,517	211,000	200,000	4015-00	Property Taxes - Delinquent Yr	0.00	190,500	190,500	190,500
8,001,263	8,319,469	6,350,000	4020-00	Property Taxes - Current Year	0.00	8,647,400	8,647,400	8,647,400
65,383	71,515	75,500	4025-00	MVA Billing	0.00	66,000	66,000	66,000
0	0	0	4030-00	FEMA Grants	0.00	134,624	134,624	134,624
0	4,500	312,781	4033-00	Grants - Other	0.00	0	0	0
2,750	2,350	5,000	4040-00	Fire Marshal Fees	0.00	6,000	6,000	6,000
17,450	19,383	19,800	4045-00	Cell Tower Lease	0.00	20,100	20,100	20,100
34,421	592,548	0	4047-00	Rockdale Property	0.00	0	0	0
160,572	134,844	70,000	4050-00	Interest on Investments	0.00	25,000	25,000	25,000
0	100	500	4055-00	Donations	0.00	500	500	500
7,475	0	0	4060-00	WVCC Backup	0.00	0	0	0
5,684	113,722	5,000	4065-00	Miscellaneous	0.00	5,000	5,000	5,000
0	80,662	15,000	4070-00	Recovery/Reimbursement	0.00	10,000	10,000	10,000
0	0	58,800	4073-00	COBRA Reimbursement	0.00	46,500	46,500	46,500
365,754	127,344	914,128	4075-00	Conflagration Reimbursement	0.00	290,000	290,000	290,000
0	11,500	500	4080-00	Sale of Assets	0.00	500	500	500
16,176,313	17,830,355	16,274,509		General Fund Revenue Totals:	0.00	17,042,424	17,042,424	17,735,624



Marion County Fire District 1

Fire Operations



Fiscal Year 2022 Budget

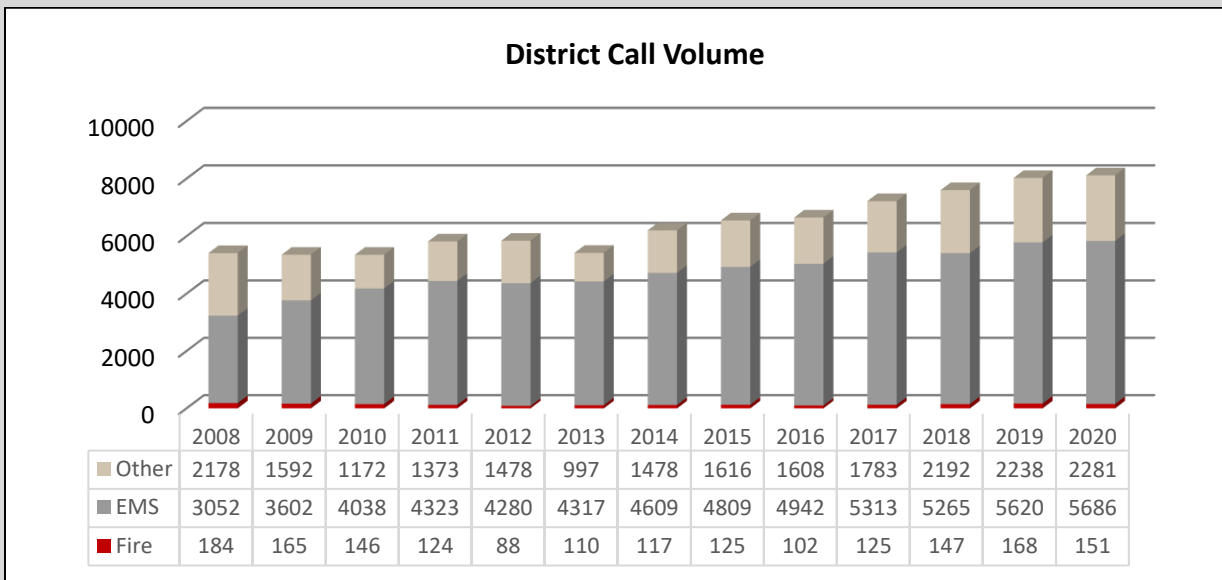
General Fund – Fire Operations

Division Description

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

The District operates six community fire stations, four of which are staffed with a combination of career and volunteer staff, two of which are staffed by volunteers and one 24 hour/7-day a week Advanced Life Support Fire Engine as well as three 24 hour/7-day a week Advanced Life Support Ambulances. Two volunteer stations are currently closed as of January 1st, 2021 due to budget cuts and lack of volunteer response personnel. Each of the eight (six operational) fire stations are assigned a geographical area that defines their initial or first-due response area and are supported by the entire District during overlapping call times or multi-apparatus responses. There are 11-13 personnel on-duty each day to respond to emergencies, supplemented by additional volunteers and day-time career staff.

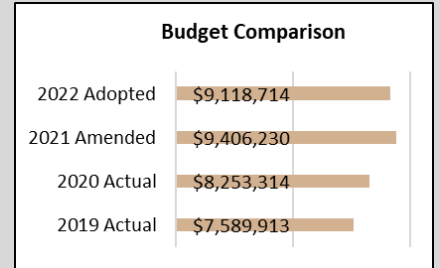
The Middle Grove Station will be staffed with a dedicated Engine Company and Ambulance following the passage of the Local Option Levy in May 2021. The other two of the career-staffed stations (Four Corners & Clear Lake) operate “swing companies”, with crews of three personnel, which staff either an ambulance or fire engine, depending on the type of alarm, but not both. In 2020, the Operations Division responded to a total of 8,118 calls, an increase of 1.1% from 2019.



MARION COUNTY FIRE DISTRICT 1

Budget Summary

Expenditures	2019 Actual	2020 Actual	2021 Amended	2022 Adopted
Personnel				
Services	\$ 6,791,163	\$ 7,470,320	\$ 8,435,693	\$ 8,119,000
Materials & Services	\$ 798,750	\$ 782,994	\$ 970,537	\$ 999,714
	\$ 7,589,913	\$ 8,253,314	\$ 9,406,230	\$ 9,118,714



Personnel Summary

Position	2021 Adopted	2022 Adopted
Battalion Chiefs	3.00	2.00
Captains	9.00	9.00
Engineers	9.00	9.00
Firefighter/Paramedic	20.00	21.00
Single Role EMT/Paramedics	3.00	0.00
Total FTE	44.00	41.00

FY 2022 Adopted Significant Changes

- Increase cost for Health Insurance coverage
- Staffing of 1 dedicated 24 hour/7-day a week ALS Fire Engine
- Wage hold with no Cost of Living Adjustment (COLA)
- Reduced budget for numerous Materials & Services costs through efficiencies and cost reduction

FY 2021 Accomplishments

- Purchasing efficiencies
- Response to over 8,100 calls for service
- Response to the COVID-19 Pandemic
- Receipt of Firehouse Subs grant for personal thermal imaging cameras (TIC) for all firefighters

MARION COUNTY FIRE DISTRICT 1

Strategic Plan

Goal 2 Improve Internal Communication and External Communication and Engagement

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

Goal 3 Strengthen Planning for Staffing and Succession

Strategy 3.3	Pursue proactive strategies for internal promotion	
		Target Completion
Action 3.3.1	Establish a mentorship program between officers and career/volunteer personnel	Jun 2021
Action 3.3.2	Conduct annual review to assess progress of promotional candidates in AIC (Acting In Charge) programs	May 2021
Action 3.3.3	Evaluate effectiveness of succession efforts in the Goal 3 Task Force annually	2023

Strategy 3.4	Maintain appropriate staffing levels for call volume	
		Target Completion
Action 3.4.1	Develop a system to reduce non-essential engine deployment	Jan 2021
Action 3.4.2	Use response time, unit hour utilization, and call volume data to guide need for enhanced services/increased staffing (based on financial ability)	Monthly data
Action 3.4.3	Use quarterly alarm data and unit utilization review to determine compliance with District and NFPA standards, as well as comparable agencies.	Monthly data

Strategy 3.5	Improve staffing levels to meet call volume demands, establish benchmarks and communicate to organization.	
		Target Completion
Action 3.5.1	Seek alternative deployment models / outside research	Q2 2021
Action 3.5.2	Alternative modeling / set the course and communicate to the organization	Q2 2021
Action 3.5.3	Implementation process	FY 2021-22
Action 3.5.4	Set benchmarks for modeling with financial stability	FY 2021-22

Goal 4 Build on Relationships with Community Partners

Strategy 4.1	Continue and improve coordination with partner agencies to maximize use of shared resources	
		Target Completion
Action 4.1.1	Continue to review and improve operational responses with partnering agencies	Ongoing
Action 4.1.4	Draft after-action review process	Q3 2021
Action 4.1.5	Implement the review process	2022
Action 4.1.6	Re-evaluate effectiveness of program and adjust as necessary	Ongoing

Goal 5 Maintain Financial Sustainability

Strategy 5.2	Evaluate the fiscal impact of varying service delivery methods	
		Target Completion
Action 5.2.1	Evaluate ambulance transport services to include; full or partial sub-contract, public-private partnerships, contracted employees	Q4 2021
Action 5.2.2	Evaluate service delivery models for UGB/non-UGB areas	2022, Ongoing
Strategy 5.4	Explore opportunities for cost-saving options	
		Target Completion
Action 5.4.1	Research opportunities for innovative ways to generate revenue	Ongoing
Action 5.4.2	Explore fee increase for the District	2022
Action 5.4.3	Research additional costs in the District that can be minimized	Budget Process

MARION COUNTY FIRE DISTRICT 1

Performance Measures

	Goal	2020 Actual	2021 Projection	2022 Projection
Turnout Time	1 min 15 sec	1 min 24 sec	1 min 23 sec	1 min 20 sec
Response Time	7 min 30 sec	8 min 6 sec	8 min 47 sec	9 min 0 sec
Average Response Time Inside Urban Growth Boundary	6 min 30 sec	7 min 16 sec	7 min 57 sec	8 min 15 sec
Average Response Time Outside Urban Growth Boundary	8 min 30 sec	8 min 55 sec	9 min 38 sec	10 min 0 sec

2019 Actual	2020 Actual	2021 Amended	Account 10-10	Description Fire Operations	2022 FTE	2022 Proposed	2022 Approved	2022 Adopted
3,259,725	3,751,944	4,076,011	5200-00	Salaries & Wages	41.00	3,985,100	3,985,100	3,985,100
62,264	45,596	60,000	5235-00	Wages -Incentives	0.00	75,000	75,000	75,000
843,301	677,285	955,972	5240-00	Wages - Out of Shift Overtime	0.00	647,000	647,000	647,000
65,325	94,832	159,500	5250-00	Wages - Leave Sellback	0.00	198,400	198,400	198,400
320,127	345,774	364,645	5260-00	FICA & Medicare	0.00	377,600	377,600	377,600
1,148,911	1,333,987	1,469,560	5265-00	Retirement OPERS, 401A & 457	0.00	1,553,100	1,553,100	1,553,100
971,154	1,074,621	1,185,390	5270-00	Health, Dental & VEBA	0.00	1,116,800	1,116,800	1,116,800
27,751	31,434	33,820	5275-00	Life/AD&D/LTD	0.00	33,500	33,500	33,500
84,237	109,114	123,330	5280-00	Workers Compensation	0.00	125,600	125,600	125,600
8,369	5,733	7,465	5285-00	Workers Benefit Fund & UI	0.00	6,900	6,900	6,900
258	1,191	2,400	5300-00	Operational Supplies	0.00	1,850	1,850	1,850
1,423	1,999	2,000	5305-00	Absorbent Supplies	0.00	1,500	1,500	1,500
336	0	2,600	5310-00	Passports & Accountability	0.00	500	500	500
281	0	3,000	5315-00	Air Monitor Maintenance	0.00	3,000	3,000	3,000
898	23	1,000	5320-00	Thermal Imaging Maintenance	0.00	1,000	1,000	1,000
1,111	2,062	3,000	5325-00	Ladder Testing & Maintenance	0.00	3,000	3,000	3,000
12,892	16,664	14,000	5330-00	MDT & Tablet Operations	0.00	25,340	25,340	25,340
1,207	244	400	5335-00	Small Tools & Equipment	0.00	500	500	500
656	5,352	3,000	5340-00	Breathing Air System Maint	0.00	3,500	3,500	3,500
428	980	1,425	5345-00	Power Tool Maintenance	0.00	1,500	1,500	1,500
175	1,857	850	5350-00	Nozzles & Appliances Maint	0.00	350	350	350
7,413	5,762	10,600	5355-00	Holmatro Tool Maintenance	0.00	11,725	11,725	11,725
22,279	15,715	19,500	5360-00	SCBA Repair & Maintenance	0.00	19,500	19,500	19,500
0	0	1,900	5363-00	FIT Testing	0.00	1,750	1,750	1,750
4,356	3,057	5,500	5365-00	Pump Testing	0.00	5,500	5,500	5,500
2,660	1,327	0	5370-00	Maps & Preplans	0.00	1,300	1,300	1,300
10,079	2,288	5,000	5375-00	Firefighting Foam	0.00	5,600	5,600	5,600
57,997	22,018	16,045	5380-00	Wildland FF Equipment	0.00	6,600	6,600	6,600
245	124	1,000	5385-00	Batteries	0.00	1,000	1,000	1,000

MARION COUNTY FIRE DISTRICT 1

2019 Actual	2020 Actual	2021 Amended	Account 10-10	Description Fire Operations	2022 FTE	2022 Proposed	2022 Approved	2022 Adopted
465	136	750	5390-00	Flashlights	0.00	750	750	750
0	6,459	1,000	5395-00	Fitness Equipment	0.00	3,000	3,000	3,000
6,370	7,866	9,000	5400-00	Hose Testing & Maintenance	0.00	9,800	9,800	9,800
10,682	10,682	12,500	5405-00	EPCR - ESO Solutions	0.00	13,500	13,500	13,500
12,616	12,227	15,000	5410-00	NIFRS - Emergency Reporting	0.00	14,800	14,800	14,800
1,069	1,161	1,375	5415-00	Active 911 Alerting System	0.00	1,375	1,375	1,375
358,588	384,494	385,000	5420-00	Dispatch Fees - WVCC	0.00	362,500	362,500	362,500
0	2,715	750	5425-00	Admin Expense	0.00	500	500	500
3,049	953	1,000	5440-00	Incident Rehab Supplies	0.00	1,000	1,000	1,000
7,770	12,158	26,350	5445-00	EMS Expenses	0.00	17,500	17,500	17,500
6,356	4,740	6,940	5450-00	Oxygen	0.00	6,500	6,500	6,500
10,855	10,278	11,100	5455-00	Trauma Supplies	0.00	10,500	10,500	10,500
18,582	17,944	15,000	5460-00	Airway Supplies	0.00	18,000	18,000	18,000
15,915	18,359	155,992	5465-00	Universal Precaution Supplies	0.00	164,624	164,624	164,624
13,593	13,323	13,500	5470-00	Cardiac Supplies	0.00	13,500	13,500	13,500
25,249	19,969	9,000	5475-00	EMS Equipment Contracts	0.00	19,000	19,000	19,000
5,400	5,137	20,250	5480-00	EMS Equipment Repair/Maint	0.00	6,900	6,900	6,900
3,760	1,252	3,000	5485-00	Glucose Testing Supplies	0.00	2,500	2,500	2,500
22,107	26,290	20,000	5490-00	Medications	0.00	24,000	24,000	24,000
33,000	28,150	30,000	5495-00	IV Supplies & Solutions	0.00	29,000	29,000	29,000
221	547	500	5500-00	Bio Hazard Disposal	0.00	1,000	1,000	1,000
6,895	739	9,600	5505-00	EMS Certifications	0.00	500	500	500
650	830	1,000	5510-00	Ambulance Licensing	0.00	1,000	1,000	1,000
17	22	500	5515-00	Pager Repair & Maintenance	0.00	500	500	500
7,125	28,875	8,000	5520-00	Portable Repair & Maintenance	0.00	8,000	8,000	8,000
0	646	2,500	5525-00	Base Station Repair/Maint	0.00	2,500	2,500	2,500
0	0	1,000	5530-00	Radio Frequency Licensing	0.00	55,000	55,000	55,000
170	0	175	5540-00	Dues & Subscriptions	0.00	175	175	175
8,033	11,581	5,250	5545-00	Structural PPE - Helmets	0.00	5,000	5,000	5,000
452	403	600	5550-00	Structural PPE - Faceshields	0.00	600	600	600
666	287	410	5555-00	Structural PPE - Suspenders	0.00	400	400	400
678	10,432	1,550	5560-00	Structural PPE - Hoods	0.00	3,000	3,000	3,000
4,191	3,979	3,800	5565-00	Structural PPE - Boots	0.00	4,000	4,000	4,000
3,060	1,229	2,275	5570-00	Structural PPE - Gloves	0.00	2,000	2,000	2,000
435	367	1,265	5575-00	Structural PPE - Flashlights	0.00	1,250	1,250	1,250
36,499	15,454	38,950	5580-00	Structural PPE - Pants & Coats	0.00	38,000	38,000	38,000
360	0	150	5585-00	Structural PPE - Cleaning	0.00	150	150	150
8,012	1,597	4,000	5590-00	Structural PPE - Repair/Maint	0.00	5,000	5,000	5,000
0	0	2,935	5595-00	Wildland PPE	0.00	4,625	4,625	4,625

MARION COUNTY FIRE DISTRICT 1

2019 Actual	2020 Actual	2021 Amended	Account 10-10	Description Fire Operations	2022 FTE	2022 Proposed	2022 Approved	2022 Adopted
0	0	2,000	5600-00	Sportswear	0.00	2,000	2,000	2,000
0	9,061	7,000	5603-00	Winter Jackets	0.00	5,000	5,000	5,000
1,853	3,177	3,600	5605-00	Uniforms - Hardware	0.00	3,000	3,000	3,000
652	1,723	2,500	5615-00	Uniforms - Repair & Alteration	0.00	2,500	2,500	2,500
4,522	5,666	8,000	5620-00	Uniforms - Boot Allowance	0.00	8,000	8,000	8,000
1,299	2,411	8,000	5625-00	Uniforms - Class A	0.00	8,000	8,000	8,000
22,472	10,239	12,000	5630-00	Uniforms - Class B	0.00	12,000	12,000	12,000
10,370	8,773	12,250	5635-00	Uniforms - Class C	0.00	12,250	12,250	12,250
7,589,913	8,253,314	9,406,230	Fire Operations Totals:		41.00	9,118,714	9,118,714	9,118,714



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Marion County Fire District 1

Volunteer



Fiscal Year 2022 Budget

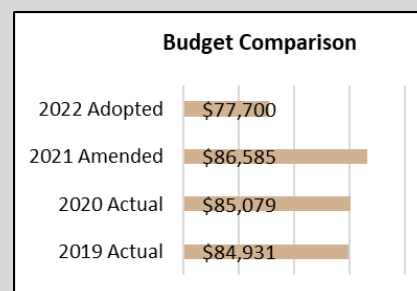
General Fund – Volunteer

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, 5, and 6 house Resident Volunteers.

Budget Summary

Expenditures	2019 Actual	2020 Actual	2021 Amended	2022 Adopted
Personnel Services	\$ 9,195	\$ 10,006	\$ 11,535	\$ 11,600
Materials & Services	\$ 75,735	\$ 75,073	\$ 75,050	\$ 66,100
	\$ 84,931	\$ 85,079	\$ 86,585	\$ 77,700



Personnel Summary

There are currently 59 volunteers serving the Marion County Fire District Community, including home responder, tour-of-duty, resident, student and support service volunteers.

FY 2022 Adopted Significant Changes

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

FY 2021 Accomplishments

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

Strategic Plan

Goal 2 Improve Internal Communication and External Communication and Engagement		
Strategy 2.1	Create open lines of communication between supervisors, careers, and volunteers to increase understanding and reduce confusion.	Target Completion
Action 2.1.1	Designate a liaison between the District and volunteer personnel	2020
Action 2.1.2	Communicate with intention to career and volunteer personnel on activities and issues prior to board meetings.	Ongoing
Goal 3 Strengthen Planning for Staffing and Succession		
Strategy 3.2	Maintain and expand volunteer recruitment and retention	Target Completion
Action 3.2.1	Evaluate volunteer reimbursements options annually	Jun 2021
Action 3.2.2	Volunteer Officer meet at monthly association meetings	Mar 2021
Action 3.2.3	Evaluate utilization of volunteer engine responses, reporting progress at Quarterly Operations Meetings.	Jun 2021
Action 3.2.4	Identify strategies to expand officering, engineering, and other promotional opportunities for volunteers	Jan 2022

MARION COUNTY FIRE DISTRICT 1

Performance Measures

	Goal	2020 Actual	2021 Projection	2022 Projection
Volunteer Count	75	59	72	75



2019 Actual	2020 Actual	2021 Amended	Account 10-20	Description Volunteer	2022 FTE	2022 Proposed	2022 Approved	2022 Adopted
979	1,591	1,600	5260-00	FICA & Medicare	0.00	1,600	1,600	1,600
8,203	8,394	9,885	5275-00	Life/AD&D	0.00	9,900	9,900	9,900
13	21	50	5285-00	Workers Benefit Fund & UI	0.00	100	100	100
3,320	10,805	7,500	5645-00	Recognition & Awards	0.00	6,000	6,000	6,000
41,837	39,827	40,000	5650-00	Volunteer Incent & Reimb	0.00	35,000	35,000	35,000
2,899	1,839	2,000	5655-00	Support Services Program	0.00	1,500	1,500	1,500
2,603	2,308	100	5660-00	Station 1 Logistics	0.00	100	100	100
3,466	3,328	3,500	5665-00	Station 2 Logistics	0.00	3,000	3,000	3,000
917	394	1,750	5670-00	Station 3 Logistics	0.00	1,500	1,500	1,500
374	0	100	5675-00	Station 4 Logistics	0.00	0	0	0
3,720	2,994	3,500	5680-00	Station 5 Logistics	0.00	3,000	3,000	3,000
4,184	1,650	3,500	5685-00	Station 6 Logistics	0.00	3,000	3,000	3,000
0	0	100	5690-00	Station 7 Logistics	0.00	0	0	0
9,660	8,579	9,000	5695-00	Recognition Functions	0.00	9,000	9,000	9,000
2,754	3,349	4,000	5700-00	Public Education	0.00	4,000	4,000	4,000
84,931	85,079	86,585	Volunteer Totals:		0.00	77,700	77,700	77,700



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Marion County Fire District 1

Administration



Fiscal Year 2022 Budget

General Fund - Administration

Division Description

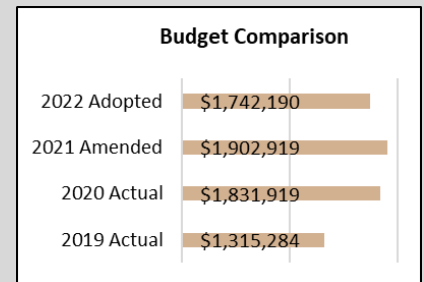
The Administration Division includes the function of the Fire Chief, general administrative services, legal, contract administration, human resource management, and finance. The Fire Chief serves as the Chief Executive Officer and Chief Finance Officer while providing direction, supervision, coordination,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

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

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

Budget Summary

Expenditures	2019 Actual	2020 Actual	2021 Amended	2022 Adopted
Personnel				
Services	\$ 833,068	\$ 927,230	\$ 922,185	\$ 888,600
Materials & Services	\$ 482,216	\$ 904,689	\$ 980,734	\$ 853,590
	\$ 1,315,284	\$ 1,831,919	\$ 1,902,919	\$ 1,742,190



Personnel Summary

Position	2021 Adopted	2022 Adopted
Fire Chief	1.00	1.00
Deputy Fire Chief	1.00	1.00
Chief Administrative Officer	1.00	1.00
Financial & Administrative Specialist	1.00	1.00
Financial Analyst	0.50	0.50
IT Desktop Support & Project Mgr	0.50	0.50
Total FTE	5.00	5.00

FY 2022 Adopted Significant Changes

- Budgeting for Annual Physicals for Firefighting personnel
- Decrease in training/travel
- Line of credit usage

MARION COUNTY FIRE DISTRICT 1

FY 2021 Accomplishments

- Revision of the 5 and 10-year financial forecast
- Completion of Ground Emergency Medical Transport (GEMT) cost recovery reporting
- Multiple grant requests; AFG, SAFER, OSFM, ODF
- Management of COVID restrictions and related legal ramifications
- Publication of [2020 Annual Report](#)
- Production of [virtual events](#)

Strategic Plan

Goal 2	Improve Internal Communication and External Communication and Engagement	
Strategy 2.3	Improve web-based and digital communications	
		Target Completion
Action 2.3.1	Maintain up-to-date information concerning District events on the MCFD#1 website in English and Spanish	Ongoing
Action 2.3.2	Draft a digital, information email or newsletter for District residents in English and Spanish	Ongoing
Action 2.3.3	Post regularly on District Facebook account in English and Spanish	Ongoing
Action 2.3.4	Update and maintain updated Spanish-language materials on District website	2021
Goal 3	Strengthen Planning for Staffing and Succession	
Strategy 3.1	Streamline and improve hiring processes	
		Target Completion
Action 3.1.1	Maintain and update checklist of required certifications and documents for job postings as needed	May 2021
Action 3.1.2	Continue using National Testing Network and explore the use of other hiring tools that screen candidates	May 2021
Action 3.1.3	Continue evaluating use of online hiring platforms like governmentjobs.com	May 2021
Action 3.1.4	Require that personnel commit to a minimum 2 years with MCFD#1 after receiving District funded paramedic training, or pay back cost of training	Last updated MOU Jan 2020
Action 3.1.5	Include “bilingual (English and Spanish)” as a preferred qualification in job descriptions	Jul 2022
Goal 4	Build on Relationships with Community Partners	
Strategy 4.2	Pursue and maintain Strategic Partnerships	
		Target Completion
Action 4.2.1	Establish regular meeting schedule & communications with community partners	Q2 2021
Action 4.2.2	Establish regular meeting schedule & communications with local government entity partners	Q3 2021
Strategy 4.3	Pursue Cooperative Legislative Changes	
		Target Completion
Action 4.3.1	Evaluate potential legislative changes beneficial to FD Operations	2025
Strategy 4.4	Distribute relevant information to partner agencies to raise awareness of MCFD#1 goals and activities	
		Target Completion
Action 4.4.1	Continue to provide a comprehensive annual report to neighboring agencies and the public	Ongoing
Action 4.4.2	Develop Emergency Communication Plan	Review Annually
Action 4.4.3	Continue communication to partner agencies of MCFD#1 goals and activities in official reports, bi-annual meetings (Action 4.1.2), training sessions, and informal meetings.	Q3 2021

MARION COUNTY FIRE DISTRICT 1

Strategy 4.5	Create goals and Performance Measures	
		Target Completion
Action 4.5.1	Research and develop metrics for Strategies 4.1-4.4	Q3 2021
Action 4.5.2	Create a report that provides metrics on Performance Measures	Q3 2021

Goal 5	Maintain Financial Sustainability	
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Strategy 5.1	Identify areas that MCFD#1 can forge new partnerships that minimize costs	
		Target Completion
Action 5.1.1	Conduct a comparable wage & benefit survey for all positions	2023
Action 5.1.2	Perform analysis that details current spending levels in comparison to similar size districts. The report should also include recommendations to improve alignment with comparable Districts	2022
Action 5.1.3	Pursue opportunities for increased cost effectiveness and cost sharing with other public/private entities through (1) Information Technology, (2) Communications, (3) Apparatus and Equipment, and (4) EMS supplies	2023

Strategy 5.3	Research and develop proposals to increase grant & contract funding	
		Target Completion
Action 5.3.1	Explore available grant opportunities for MCFD#1	Ongoing
Action 5.3.2	Pursue grant opportunities for MCFD#1	Ongoing
Action 5.3.3	Research & pursue contract opportunities for MCFD#1	2021

Strategy 5.4	Explore opportunities for cost-saving options	
Action 5.4.1	Research opportunities for innovative ways to generate revenue	Ongoing
Action 5.4.2	Explore fee increase for the District	2022
Action 5.4.3	Research additional costs in the District that can be minimized	Budget Process

Strategy 5.5	Create goals and Performance Measures	
Action 5.5.1	Research and develop metrics for 3, 5, and 10 year financial forecasts based on comparable Districts	Q3 2021
Action 5.5.2	Develop sustainable budget forecast to operate on base funding	2023
Action 5.5.4	Create a report that provides metrics on Performance Measures	Q3 2021

Performance Measures

	Goal	2020 Actual	2021 Projection	2022 Projection
Number of Applied For Grants	2	3	5	5
Workman's Comp Mod. Rate	0.95	1.04	1.28	1.25
Number of Citizen Mailings	4	2	4	4
Receipt of GFOA Distinguished Budget Presentation award	n/a	Awarded	Awarded	Pending
Number of audit material weaknesses or significant deficiencies	0	0	0	0

MARION COUNTY FIRE DISTRICT 1

2019 Actual	2020 Actual	2021 Amended	Account 10-30	Description Administration	2022 FTE	2022 Proposed	2022 Approved	2022 Adopted
450,284	534,803	524,500	5200-00	Salaries & Wages	5.00	531,500	531,500	531,500
68,992	20,305	27,150	5250-00	Wages - Leave Sellback	0.00	26,200	26,200	26,200
32,192	40,767	42,190	5260-00	FICA & Medicare	0.00	42,700	42,700	42,700
170,007	191,832	196,500	5265-00	Retirement OPERS, 401A & 457	0.00	189,800	189,800	189,800
106,806	133,881	126,500	5270-00	Health, Dental & VEBA	0.00	92,900	92,900	92,900
3,173	4,137	3,945	5275-00	Life/AD&D/LTD	0.00	4,000	4,000	4,000
1,130	877	700	5280-00	Workers Compensation	0.00	700	700	700
483	629	700	5285-00	Workers Benefit Fund & UI	0.00	800	800	800
3,257	1,529	2,900	5425-00	Admin Expense	0.00	2,200	2,200	2,200
1,617	1,535	2,761	5540-00	Dues & Subscriptions	0.00	2,295	2,295	2,295
0	17,795	62,000	5720-00	Election Costs	0.00	35,000	35,000	35,000
402	2,117	7,500	5725-00	Career Physicals	0.00	31,250	31,250	31,250
5,025	6,876	15,350	5730-00	Volunteer Physicals	0.00	15,700	15,700	15,700
969	1,558	5,500	5735-00	Immunization Supplies	0.00	4,000	4,000	4,000
95,646	102,271	121,625	5740-00	District Insurance	0.00	124,125	124,125	124,125
53,119	121,310	100,000	5745-00	Legal Services	0.00	75,000	75,000	75,000
22,380	18,225	16,850	5750-00	Audit Services	0.00	16,850	16,850	16,850
92,720	255,308	297,000	5755-00	EMS Billing Charges	0.00	261,500	261,500	261,500
13,117	6,660	10,000	5760-00	EMS Billing Refunds	0.00	18,000	18,000	18,000
3,292	91,857	47,730	5765-00	Electronic Media	0.00	5,110	5,110	5,110
7,221	6,668	5,052	5770-00	Office Equipment Leases	0.00	5,100	5,100	5,100
3,672	2,489	2,800	5780-00	Copies	0.00	2,000	2,000	2,000
1,079	985	1,216	5785-00	Postage & Shipping	0.00	1,240	1,240	1,240
6,061	5,477	5,000	5790-00	Office Supplies	0.00	3,000	3,000	3,000
0	18,338	5,870	5793-00	IT Computer & Supplies	0.00	4,750	4,750	4,750
12,611	11,772	10,885	5795-00	Software Licensing	0.00	12,185	12,185	12,185
2,035	7,011	5,375	5800-00	Finance Expenses	0.00	5,375	5,375	5,375
0	0	15,000	5805-00	Line of Credit Fees	0.00	15,000	15,000	15,000
192	156	250	5810-00	Document Shredding	0.00	250	250	250
17,698	6,052	19,200	5815-00	Publications	0.00	16,910	16,910	16,910
0	0	0	5820-00	Photography	0.00	250	250	250
0	75,561	15,000	5830-00	Expenses to Recover	0.00	10,000	10,000	10,000
0	0	58,800	5833-00	Expenses to Recover - COBRA	0.00	46,500	46,500	46,500
23,500	23,500	23,500	5835-00	Contracts - Medical Director	0.00	23,500	23,500	23,500
4,853	5,552	9,070	5840-00	Background Checks	0.00	5,770	5,770	5,770
0	76	1,500	5845-00	Safety Committee	0.00	750	750	750
0	0	5,000	5850-00	SDAO Matching Grant Project	0.00	0	0	0
6,000	6,000	0	5855-00	Chaplains Service	0.00	0	0	0
105,749	108,014	108,000	5939-00	IT Support	0.00	109,980	109,980	109,980
1,315,284	1,831,919	1,902,919	Administration Totals:		5.00	1,742,190	1,742,190	1,742,190



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Marion County Fire District 1

Training



Fiscal Year 2022 Budget

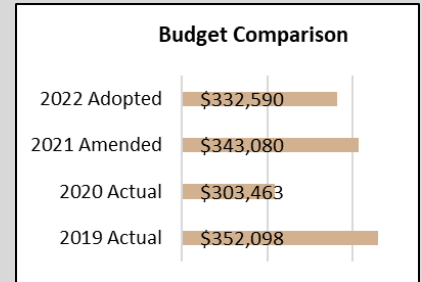
General Fund - Training

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	2019 Actual	2020 Actual	2021 Amended	2022 Adopted
Personnel				
Services	\$ 248,494	\$ 207,939	\$ 214,435	\$ 205,400
Materials & Services	\$ 103,603	\$ 95,524	\$ 128,645	\$ 127,190
	\$ 352,098	\$ 303,463	\$ 343,080	\$ 332,590



Personnel Summary

Training		
Position	2021 Adopted	2022 Adopted
Training Captain	1.00	1.00
Total FTE	1.00	1.00

FY 2022 Adopted Significant Changes

- Continued expansion of Target Solutions Program to deliver and track training opportunities
- Engagement of personnel to in person/physical drills
- Expansion of specialty training opportunities

FY 2021 Accomplishments

- Training of over 100 career and volunteer personnel
- Expansion of Target Solutions, an online training and tracking program
- Relocation of the Training Captain to Station 5

MARION COUNTY FIRE DISTRICT 1

Strategic Plan

Goal 1 Optimize Training Opportunities for Career and Volunteer Personnel		
Strategy 1.1	Provide training opportunities for career and volunteer personnel	Target Completion
Action 1.1.1	Conduct basic and multi-company training drills with career and volunteer personnel	2019, updated
Action 1.1.2	Report on progress of basic and multi-company training drills at respective officers' meetings	2018, updated
Action 1.1.3	Create scheduling opportunities for volunteers to respond as a full crew as well as augment career crews	2021, updated
Strategy 1.2	Formalize professional development program for personnel	
Action 1.2.1	Budget sufficient funds for personnel to attend professional development and higher education trainings	2018, updated
Goal 4 Build on Relationships with Community Partners		
Strategy 4.1	Continue and improve coordination with partner agencies to maximize use of shared resources	Target Completion
Action 4.1.2	Explore opportunities to train with emergency partners, reporting back at each bi-annual meeting (Action 4.1.2) of partner organizations	2021
Action 4.1.3	Expand emergency services partner training to include more involvement with law enforcement, for example training in self-defensive tactics, active shooter drills, or arson investigation	Q3 2021

Performance Measures

	Goal	2020 Actual	2021 Projection	2022 Projection
Career & Volunteer Training and Continuing Ed Hours	5,000	4,614	4,750	5,000
Number of Volunteer Recruit Academies	2	2	2	2
Number of large-scale training drills with career and volunteer personnel	4	1	3	4

2019 Actual	2020 Actual	2021 Amended	Account	Description	2022 FTE	2022 Proposed	2022 Approved	2022 Adopted
10-40 Training								
124,394	97,555	101,680	5200-00	Salaries & Wages	1.00	101,900	101,900	101,900
17,382	18,527	18,000	5240-00	Wages - Out of Shift Overtime	0.00	14,000	14,000	14,000
8,172	3,752	3,910	5250-00	Wages - Leave Sellback	0.00	4,000	4,000	4,000
10,989	9,259	9,550	5260-00	FICA & Medicare	0.00	9,300	9,300	9,300
46,720	43,500	43,890	5265-00	Retirement OPERS, 401A & 457	0.00	41,800	41,800	41,800
34,958	30,735	33,110	5270-00	Health, Dental & VEBA	0.00	30,100	30,100	30,100
967	846	865	5275-00	Life/AD&D/LTD	0.00	900	900	900
4,753	3,627	3,250	5280-00	Workers Compensation	0.00	3,200	3,200	3,200
160	138	180	5285-00	Workers Benefit Fund & UI	0.00	200	200	200
56	172	11,060	5425-00	Admin Expense	0.00	10,370	10,370	10,370
7,589	2,213	4,800	5867-00	Conferences & Seminars	0.00	6,200	6,200	6,200
0	78	2,500	5869-00	EMS Training Supplies	0.00	3,400	3,400	3,400

MARION COUNTY FIRE DISTRICT 1

2019 Actual	2020 Actual	2021 Amended	Account 10-40	Description Training	2022 FTE	2022 Proposed	2022 Approved	2022 Adopted
1,852	14,241	4,775	5871-00	Classroom Supplies	0.00	2,600	2,600	2,600
2,003	3,685	9,410	5873-00	Fire Training Supplies	0.00	10,060	10,060	10,060
170	86	2,575	5875-00	Training Rehab Supplies	0.00	2,650	2,650	2,650
2,325	3,786	9,025	5877-00	Fire Training Outsource	0.00	6,110	6,110	6,110
0	122	0	5879-00	EMS Training Expenses	0.00	0	0	0
22,531	6,512	20,000	5881-00	EMS Training Outsource	0.00	25,000	25,000	25,000
1,438	788	3,000	5883-00	Admin Training Outsource	0.00	2,800	2,800	2,800
65,640	63,841	61,500	5885-00	Professional Development	0.00	58,000	58,000	58,000
352,098	303,463	343,080	Training Totals:		1.00	332,590	332,590	332,590





Prevention



Fiscal Year 2022 Budget

General Fund - Prevention

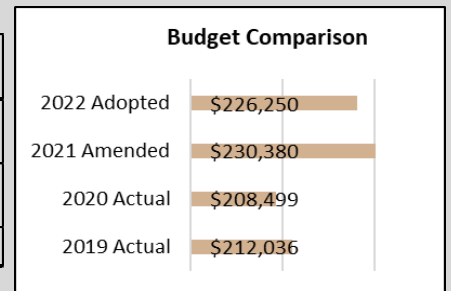
Division Description

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

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 Prevention Division also provides fire investigation standby 24 hours a day, seven days a week.

Budget Summary

Expenditures	2019 Actual	2020 Actual	2021 Amended	2022 Adopted
Personnel				
Services	\$ 204,145	\$ 202,907	\$ 215,230	\$ 211,100
Materials & Services	\$ 7,890	\$ 5,592	\$ 15,150	\$ 15,150
	\$ 212,036	\$ 208,499	\$ 230,380	\$ 226,250



Personnel Summary

Position	2021 Adopted	2022 Adopted
Fire Marshal	1.00	1.00
Total FTE	1.00	1.00

FY 2022 Adopted Significant Changes

- Attempt to maintain current service levels

FY 2021 Accomplishments

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

MARION COUNTY FIRE DISTRICT 1

Strategic Plan

Goal 2 Improve Internal Communication and External Communication and Engagement		
Strategy 2.2	Gather and implement strategies to engage with the Latino community	Target Completion
Action 2.2.1	Develop a list of community organizations that specifically serve the Latino community	2021
Action 2.2.2	Meet with leaders of identified community groups to gather ideas about effective strategies for connecting with the Latino community	2021
Action 2.2.3	Implement strategies gathered from action item 2.2.2	2023

Performance Measures

	Goal	2020 Actual	2021 Projection	2022 Projection
Number of Completed Inspections	100	75	100	100
Number of Public Events	8	0	4	8
Number of Pre-Plans Completed	36	3	24	36

**COVID Pandemic Restrictions is cause of decreased inspections, public events and pre-plans in 2020

2019 Actual	2020 Actual	2021 Amended	Account 10-50	Description Prevention	2022 FTE	2022 Proposed	2022 Approved	2022 Adopted
114,469	117,405	122,700	5200-00	Salaries & Wages	1.00	122,900	122,900	122,900
3,440	2,481	4,500	5240-00	Wages - Out of Shift Overtime	0.00	3,500	3,500	3,500
4,204	4,339	5,900	5250-00	Wages - Leave Sellback	0.00	6,000	6,000	6,000
9,411	9,572	10,180	5260-00	FICA & Medicare	0.00	10,200	10,200	10,200
42,535	45,663	46,900	5265-00	Retirement OPERS, 401A & 457	0.00	45,800	45,800	45,800
24,958	18,595	20,500	5270-00	Health, Dental & VEBA	0.00	18,100	18,100	18,100
866	866	865	5275-00	Life/AD&D/LTD	0.00	900	900	900
4,140	3,847	3,520	5280-00	Workers Compensation	0.00	3,500	3,500	3,500
123	139	165	5285-00	Workers Benefit Fund & UI	0.00	200	200	200
0	0	250	5425-00	Admin Expense	0.00	250	250	250
1,786	1,756	4,000	5540-00	Dues & Subscriptions - FM	0.00	4,000	4,000	4,000
110	0	400	5893-00	Photography Supplies	0.00	400	400	400
0	562	2,000	5895-00	FM Operational Supplies	0.00	2,000	2,000	2,000
1,495	0	2,500	5897-00	Community Outreach Supplies	0.00	2,500	2,500	2,500
4,500	3,275	6,000	5899-00	Open House Supplies	0.00	6,000	6,000	6,000
212,036	208,499	230,380	Prevention Totals:		1.00	226,250	226,250	226,250



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Fleet & Facilities

Marion County Fire District 1



Fiscal Year 2022 Budget

General Fund – Fleet & Facilities

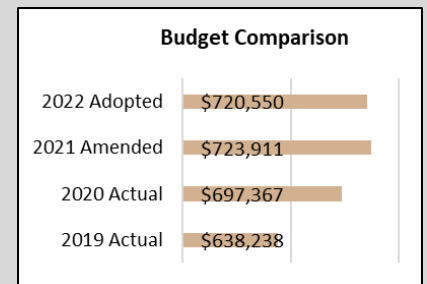
Division Description

The Fleet & Facilities Division is responsible for the coordination and oversight of the routine and preventive maintenance of all the District’s fleet and facilities. The main objective of the department is to maintain and protect the public’s investment with the District’s facilities, 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	2019 Actual	2020 Actual	2021 Amended	2022 Adopted
Personnel				
Services	\$ 161,164	\$ 167,400	\$ 185,385	\$ 177,200
Materials & Services	\$ 477,074	\$ 529,968	\$ 538,526	\$ 543,350
	\$ 638,238	\$ 697,367	\$ 723,911	\$ 720,550



Personnel Summary

Position	2021 Adopted	2022 Adopted
Facilities Maintenance/Firefighter	1.00	1.00
Total FTE	1.00	1.00

FY 2022 Adopted Significant Changes

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

FY 2021 Accomplishments

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

Strategic Plan

Goal 5 Maintain Financial Sustainability		
Strategy 5.5	Create goals and Performance Measures	
		Target Completion
Action 5.5.3	Develop large capital outlay plan, replacement plan and funding mechanism	Q4 2021

MARION COUNTY FIRE DISTRICT 1

2019 Actual	2020 Actual	2021 Amended	Account 10-60	Description Fleet & Facilities	2022 FTE	2022 Proposed	2022 Approved	2022 Adopted
81,520	83,845	86,500	5200-00	Salaries & Wages	1.00	86,400	86,400	86,400
2,131	0	0	5235-00	Wages -Incentives	0.00	0	0	0
9,135	7,960	13,500	5240-00	Wages - Out of Shift Overtime	0.00	10,500	10,500	10,500
0	0	3,340	5250-00	Wages - Leave Sellback	0.00	3,400	3,400	3,400
7,626	7,066	7,975	5260-00	FICA & Medicare	0.00	7,800	7,800	7,800
31,640	34,211	36,950	5265-00	Retirement OPERS, 401A & 457	0.00	35,300	35,300	35,300
25,062	30,509	33,500	5270-00	Health, Dental & VEBA	0.00	30,100	30,100	30,100
613	726	760	5275-00	Life/AD&D/LTD	0.00	800	800	800
3,324	2,973	2,700	5280-00	Workers Compensation	0.00	2,700	2,700	2,700
114	111	160	5285-00	Workers Benefit Fund & UI	0.00	200	200	200
28	0	150	5425-00	Admin Expense	0.00	150	150	150
17,167	15,094	15,000	5775-00	Cell Phones	0.00	15,000	15,000	15,000
20,911	28,045	40,000	5903-00	Station Repair & Maintenance	0.00	40,000	40,000	40,000
18,067	12,730	13,200	5905-00	Grounds Repair & Maintenance	0.00	13,250	13,250	13,250
7,302	3,658	16,926	5907-00	Station Generator Repair/Maint	0.00	15,000	15,000	15,000
2,520	2,520	5,000	5909-00	Station Fire Alarm Monitoring	0.00	4,000	4,000	4,000
4,041	7,330	3,000	5911-00	Station Fire Alarm Testing	0.00	4,000	4,000	4,000
2,148	2,061	2,500	5913-00	Fire Extinguisher Repair/Maint	0.00	2,500	2,500	2,500
1,118	20,609	16,000	5915-00	Station Equipment/ Furnishings	0.00	10,000	10,000	10,000
2,018	1,927	1,500	5919-00	Cleaning Supplies	0.00	2,300	2,300	2,300
601	211	500	5921-00	Laundry Supplies	0.00	500	500	500
1,320	1,884	1,750	5923-00	Kitchen Supplies	0.00	2,800	2,800	2,800
3,715	4,793	4,750	5925-00	Paper Products	0.00	5,300	5,300	5,300
7,214	4,257	5,000	5927-00	Drinking Water	0.00	4,800	4,800	4,800
1,566	3,096	3,000	5929-00	Miscellaneous Supplies	0.00	3,100	3,100	3,100
21,313	25,417	23,000	5931-00	Land Line Phones	0.00	20,000	20,000	20,000
43,564	45,155	50,000	5933-00	Electricity	0.00	40,000	40,000	40,000
23,816	25,547	28,000	5935-00	Natural Gas	0.00	28,000	28,000	28,000
1,827	1,594	1,500	5937-00	Water & Sewer	0.00	1,500	1,500	1,500
4,587	4,474	5,300	5941-00	Garbage Service	0.00	5,300	5,300	5,300
26,386	28,112	28,500	5943-00	Cable & Internet	0.00	28,500	28,500	28,500
828	67	750	5945-00	Fleet Tools and Equipment	0.00	750	750	750
61,937	92,943	70,000	5949-00	Apparatus Repairs	0.00	70,000	70,000	70,000
7,222	8,017	6,000	5951-00	Lube Oil Filter	0.00	7,000	7,000	7,000
17,214	12,541	25,000	5953-00	Fuel - Gasoline	0.00	25,000	25,000	25,000
72,461	54,547	70,000	5955-00	Fuel - Diesel	0.00	85,000	85,000	85,000
339	338	600	5957-00	Apparatus Cleaning Supplies	0.00	600	600	600
315	427	500	5959-00	Fleet Stock Supplies	0.00	500	500	500
1,862	13,908	5,000	5961-00	Body Work & Painting	0.00	5,000	5,000	5,000

MARION COUNTY FIRE DISTRICT 1

2019 Actual	2020 Actual	2021 Amended	Account 10-60	Description Fleet & Facilities	2022 FTE	2022 Proposed	2022 Approved	2022 Adopted
20,825	17,753	18,000	5963-00	Electrical Repairs	0.00	18,000	18,000	18,000
99	0	500	5965-00	Apparatus Titling & Licensing	0.00	500	500	500
23,846	29,085	22,000	5967-00	Apparatus Tires	0.00	20,000	20,000	20,000
4,505	3,961	5,600	5969-00	Apparatus Batteries	0.00	5,000	5,000	5,000
54,393	57,866	50,000	5971-00	Contract Shop Labor	0.00	60,000	60,000	60,000
638,238	697,367	723,911	Fleet & Facilities Totals:		1.00	720,550	720,550	720,550



Capital Outlay

Marion County Fire District 1



Fiscal Year 2022 Budget

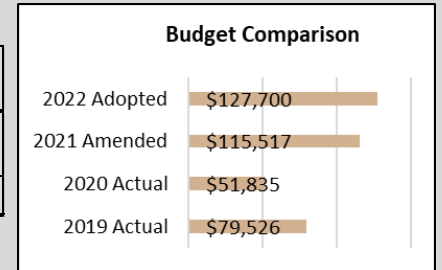
General Fund – Capital Outlay

Division Description

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

Budget Summary

Expenditures	2019 Actual	2020 Actual	2021 Amended	2022 Adopted
Capital Outlay	\$ 79,526	\$ 51,835	\$ 115,517	\$ 127,700
	\$ 79,526	\$ 51,835	\$ 115,517	\$ 127,700



FY 2022 Adopted Significant Changes

- Small increase to provide for increased firefighter safety
- Brooks Radio Tower replacement and relocation
- Severely underfunded to provide for replacement equipment

FY 2021 Accomplishments

- Transfer to Capital Outlay Reserve Fund for future expenses in-lieu of bond funding

Strategic Plan

Goal 5 Maintain Financial Sustainability		
Strategy 5.5	Create goals and Performance Measures	Target Completion
Action 5.5.3	Develop large capital outlay plan, replacement plan and funding mechanism	Q4 2021

Performance Measures

	Goal	2020 Actual	2021 Projection	2022 Projection
Replaced or remounted apparatus	1	3	2	1

MARION COUNTY FIRE DISTRICT 1

2019 Actual	2020 Actual	2021 Amended	Account 10-80	Description Capital Outlay	2022 FTE	2022 Proposed	2022 Approved	2022 Adopted
7,868	0	0	7000-00	CO - Facilities	0.00	0	0	0
472	0	96,517	7005-00	CO - EMS Division	0.00	0	0	0
0	21,065	0	7015-00	CO - Breathing Air System	0.00	0	0	0
5,178	9,188	6,500	7020-00	CO - Fire Hose	0.00	6,500	6,500	6,500
12,007	0	0	7035-00	CO - Power Tools	0.00	0	0	0
198	0	0	7040-00	CO - MDT Operations	0.00	0	0	0
20,498	0	12,500	7050-00	CO - Radios	0.00	121,200	121,200	121,200
6,596	0	0	7055-00	CO - Fire Equipment	0.00	0	0	0
14,202	21,582	0	7058-00	CO - Extrication Equipment	0.00	0	0	0
7,800	0	0	7065-00	CO - IT & Computers	0.00	0	0	0
4,707	0	0	7070-00	CO - Office Furnishings	0.00	0	0	0
79,526	51,835	115,517	Capital Outlay Totals:		0.00	127,700	127,700	127,700



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General Fund – Not Alloc to Org Unit

Division Description

Starting with FY 2021, the District’s Transfer, Contingency, Reserve for Future Expenditures, & Unappropriated Ending Fund Balance accounts 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	2019 Actual	2020 Actual	2021 Amended	2022 Adopted
Transfer Out	\$ 116,240	\$ 669,363	\$ 298,387	\$ 182,500
Contingency	\$ -	\$ -	\$ 600,500	\$ 635,250
Ending Fund Balance	\$ 5,788,049	\$ 5,729,515	\$ 2,567,000	\$ 4,572,180
	\$ 5,904,289	\$ 6,398,878	\$ 3,465,887	\$ 5,389,930

Budget Comparison	
2022 Adopted	\$5,389,930
2021 Amended	\$3,465,887
2020 Actual	\$6,398,878
2019 Actual	\$5,904,289

2019 Actual	2020 Actual	2021 Amended	Account	Description	2022 FTE	2022 Proposed	2022 Approved	2022 Adopted
			10-99	Not Allocated to Org Unit				
116,240	669,363	0	10-80-7999-00	Transfer to other fund expense	0.00	0	0	0
0	0	298,387	10-99-7999-00	Transfers to Other Fund	0.00	137,500	137,500	182,500
0	0	600,500	10-99-9998-00	Contingency	0.00	635,250	635,250	635,250
5,788,049	5,729,515	0	10-30-9999-00	Unapp End Fund Balance	0.00	0	0	0
0	0	2,567,000	10-99-9999-00	Unapp End Fund Balance	0.00	3,923,980	3,923,980	4,572,180
5,904,289	6,398,878	3,465,887		Not Allocated to Org Unit Totals:	0.00	4,696,730	4,696,730	5,389,930



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Debt Service Fund

Marion County Fire District 1



Fiscal Year 2022 Budget

Debt Service Fund – Fund 30

Fund Description

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

At the end of FY 2021, the District’s total outstanding debt is \$1,234,007.

The Bonds provided funds for capital construction and improvements along with bond costs. It funded replacement and equipping of public safety vehicles in the District’s fleet, including fire engines, emergency vehicles and vehicles for medical response and related vehicles. The bonds also provided funds for improvements, upgrades and expansion to fire station facilities. This Bond issuance provided relief within the General Fund budget for recurring operational and personnel costs to maintain service levels. In addition, Oregon Law allows for additional tax assessment above the permanent rate and taxation limits for taxpayer approved bonds and levies, so funding for debt service payments comes from this collection, without impact to the General Fund tax collections.

To save taxpayers money and due to adequate contingency funds in this fund, a prepayment of one of the 2009 series bond payments will occur in FY 2022, and will result in retirement of all outstanding bond debt service.

Bond Rating

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

Debt Limits

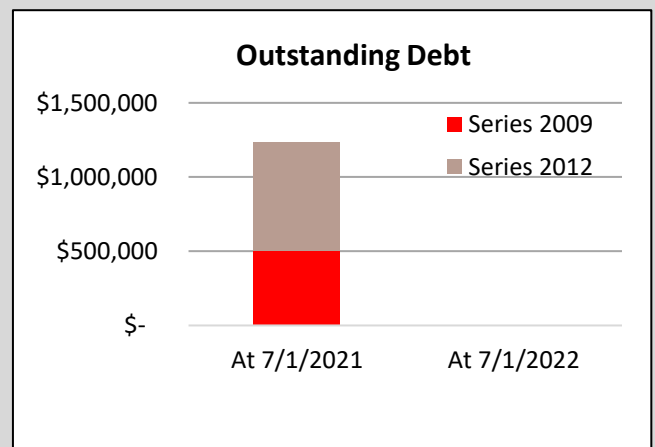
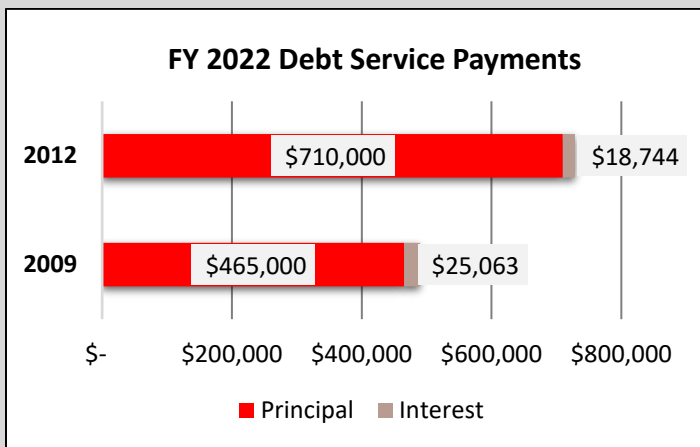
Debt limits in the State of Oregon for public entities is limited to a maximum of 1.25% of the Real Market Value of the District. For FY 2022, the District remains well below the debt limits.

FY 2021 Real Market Value of District

\$ 6,579,255,198

FY 2021 Debt Limit

\$ 82,240,690



MARION COUNTY FIRE DISTRICT 1

Debt Service Fund – Fund 30 (Continued)

Statement of Bonds Outstanding

	Date of Issue	Date of Maturity	Amount of Issue	Rate of Interest	Outstanding 6/30/2021	Maturing 2021-2022 Principal	Maturing 2021-2022 Interest
General Obligation Bonds							
2009 Bonds	6/16/2009	12/15/2023	\$ 5,000,000	2.8 - 4.5%	\$ 505,263	\$ 465,000	\$ 25,063
2012 Bonds	1/19/2012	6/15/2022	\$ 5,000,000	2.64%	\$ 728,744	\$ 710,000	\$ 18,744
TOTAL - Debt			\$ 10,000,000		\$ 1,234,007	\$ 1,175,000	\$ 43,807

2019 Actual	2020 Actual	2021 Amended	Account 30	Description	2022 FTE	2022 Proposed	2022 Approved	2022 Adopted
Debt Service Fund								
232,577	278,633	315,534	4000-00	Beginning Fund Balance		103,500	103,500	103,500
39,701	24,386	25,000	4015-00	Property Taxes - Delinquent Yr		25,000	25,000	25,000
924,239	917,710	985,000	4020-00	Property Taxes - Current Year		1,105,307	1,105,307	1,105,307
1,196,518	1,220,729	1,325,534	Fund Resource Totals:			1,233,807	1,233,807	1,233,807
800,000	845,000	1,145,000	6900-00	Debt Service - Principal	0.00	1,175,000	1,175,000	1,175,000
117,887	95,137	70,627	6905-00	Debt Service - Interest	0.00	58,807	58,807	58,807
278,631	280,592	109,907	9999-00	DS Unapp End Fund Balance	0.00	0	0	0
1,196,518	1,220,729	1,325,534	Fund Requirement Totals:		0.00	1,233,807	1,233,807	1,233,807



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Marion County Fire District 1

Capital (Bond) Fund



Fiscal Year 2022 Budget

Capital (Bond) Fund – Fund 70

Fund Description

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

This fund will again be completely exhausted at the end of FY 2021 and will sunset per Oregon Budget Law requirements.

2019 Actual	2020 Actual	2021 Amended	Account 70	Description Capital (Bond) Fund	2022 FTE	2022 Proposed	2022 Approved	2022 Adopted
0	0	325,818	4000-00	Beginning Fund Balance		0	0	0
0	572,688	0	4035-00	Transfer from other fund		0	0	0
0	2,406	1,850	4050-00	Interest on Investments		0	0	0
0 575,094 327,668 Fund Resource Totals:						0	0	0
0	0	0	5800-00	Finance Expense	0.00	0	0	0
0	249,276	326,318	7160-00	CO - Apparatus Replacement	0.00	0	0	0
0	325,818	1,350	7999-00	Transfer to Other Fund	0.00	0	0	0
0 575,094 327,668 Fund Requirement Totals:					0.00	0	0	0



Capital Outlay Reserve Fund

Marion County Fire District 1



Fiscal Year 2022 Budget

Capital Outlay Reserve Fund – Fund 80

Fund Description

The Capital Outlay Reserve Fund was created to save and to be used for funding larger capital outlay purchases due to the depletion of bond funds. This fund is budgeted at \$535,000 for FY 2022. Transfers come from the General Fund through Ground Emergency Management Transport (GEMT) funds, equipment sale proceeds, and conflagration reimbursements for deployed apparatus.

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

Anticipated transfers into this fund, of \$182,500, include the following:

- \$75,000 Conflagration Recovery Costs
- \$95,000 GEMT Transfer
- \$12,500 GMC Tender Chassis sale proceeds

2019 Actual	2020 Actual	2021 Amended	Account 80	Description Capital Outlay Reserve Fund	2022 FTE	2022 Proposed	2022 Approved	2022 Adopted
12,467	43,678	140,350	4000-00	Beginning Fund Balance		352,500	352,500	352,500
116,240	96,675	299,737	4035-00	Transfer from other fund		137,500	137,500	182,500
128,707	140,353	440,087	Fund Resource Totals:			490,000	490,000	535,000
85,030	0	440,087	7055-00	App & Equipment Replacement	0.00	490,000	490,000	535,000
43,677	140,353	0	9999-00	Unapp End Fund Balance	0.00	0	0	0
128,707	140,353	440,087	Fund Requirement Totals:		0.00	490,000	490,000	535,000

MARION COUNTY FIRE DISTRICT 1

Capital Replacement Schedule – For Large Capital Items

(Subject to Revision)

**Numbers Represented in Thousands

PROJECT			TIMELINE									
	Current	Proposed	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Station #1	2014	Paint/Lighting	TBD									
E315	2008 PUC	Engine							\$682			
E317	2010 PUC	Engine									\$715	
BR318	2001 BR	Upgrade (Lighting & pump unit)										
M31	2014 Int'l	FL Remount			\$350							
M30	2014 Int'l	FL Remount										\$465.5
M34	2014 Int'l	FL Remount			\$350							
T319	2002 FL	KEEP										
Station #2	2001	Replace/Remodel Interior	TBD									
M32	2014 Int'l	FL Remount										\$465.5
BC32	2016 Subr	Suburban/Pickup					\$94.4					
BC34	2009 P/U	BC32 Suburban										
R323	1999 Spartan	KEEP										
T329	1995 GMC	FL Remount	\$155									
SQ324	2010 Tahoe	KEEP										
Station #3	2000	Paint/Lighting	TBD									
E335	2014 KME	Type 3 Engine										
T339	1995 GMC	FL Remount										
Station #4	2000		Closed									
E345	2014 KME	Type 3 Engine										
BR348	2011 BR	KEEP										
Station #5		Paint/Lighting	TBD									
E715	2014 KME	Type 3 Engine										
G718	1999 BR	Upgrade (Lighting & pump unit)										
T719	1995 GMC	FL Remount	\$155									
Station #6	2000/remodel	Relocate							\$5,000			
E725	2008 PUC	Engine							\$682			
M33	2014 Int'l	FL Remount			\$350							
SQ724	2010 P/U	KEEP										
Station #7	2000		Closed									
E735	2010 PUC	Type 3 Engine									\$715	
Station #8												
E305	2010 PUC	Reg Engine							\$682			
Staff/Support Vehicles												
C301	2019 P/U	FY 2039										
C302	2014 Tahoe	FY 2034										
Facilities	2006 P/U	FY 2026					\$63.25					
FM31	2009 P/U	FY2029								\$69.85		
SQ311	2009 Tahoe	KEEP										
TO31	2011 Tahoe	FY 2031										\$69.85
VAN	1999 Ford	Cargo Van			\$45							
Administration	1968/1989	Replacement			\$2,000							
Equipment												
SCBA's	2007											
Portable Radios		FY 2026					\$562.5					
Station Generators		TBD-Funding			\$400							
Logistics Bld (St#1)		TBD-Funding			\$500							



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Financial Policies

Originally Adopted: 7/16/2020
Recent Revision Adopted: 6/17/2021

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 ending fund balance account for the General Fund equal to the amount of 3 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 invest available funds in the Local Government Investment Pool (LGIP).
11. The District will present the Financial Policies annually at the June or July Board of Directors meeting for review and adoption.

Financial Policies (Continued)

Marion County Fire District #1 functions under Oregon Revised Statutes, Chapter 478, as a special district and provides many services to the citizens of the district surrounding Salem and Keizer, in Marion County, Oregon. Services provided include Emergency Medical Services (basic and advanced life support), fire suppression, fire prevention, public education, and rescue.

The FY 2022 budget has been prepared after analyzing, evaluating, and justifying requests from all divisions and represents the requested financial support for the operation of the functions of Marion County Fire District #1.

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

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

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

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

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 #1 uses funds to report its financial position and the results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, reserves, fund equity, revenues, and expenditures.

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

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

Financial Policies (Continued)

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

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

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

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

Basis of Accounting and Budgeting

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

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

Financial Policies (Continued)

Revenue

Property taxes account for 49.8 percent of the District’s total General Fund revenue, which includes beginning fund balance. Not considering beginning fund balance, current and prior year property taxes combined account for 73.7 percent of the General Fund revenue. Past estimates have been based on multi-year historical trends with consideration given to the economic climate of our District, population, and assessed valuation increases. The District is projecting an assessed value increase of 2.5 percent for FY 2022. 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 along with a local option levy of \$0.59 per \$1,000 of assessed value. The projected assessed valuation of the District for FY 2022 is \$3,569,680,933.

Operating Contingency

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

The General Fund budget has operating contingency at five percent of Personnel Services and Materials & Services, at \$635,250. Oregon Local Budget Law has no statutory limit of the amount which may be appropriated for operating contingency. Unexpended contingency is included in the beginning fund balance for the ensuing fiscal year and re-allocated for appropriation.

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

Financial Policies (Continued)

Ending Fund Balances

As a policy, Marion County Fire District #1 will provide for an ending fund balance in the General Fund of three months of budgeted personnel expenditures in order to ensure fiscal sustainability in meeting operating requirements before the receipt of property taxes from the County Treasurer. For FY 2022, the General Fund's unappropriated ending fund balance is budgeted at \$4,572,180. The potential use of short-term borrowing may be needed to cover cash flow needs until tax collection turnover is received in November; which generally occurs the second week of November. The County Treasurer starts collecting current year property taxes in November and disperses the funds to all taxing entities. This policy statement and financial objective is within the GFOA's recommended practice of unreserved fund balance of no less than 5 to 15 percent of regular general fund operating revenues.

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

Debt Administration

Rural Fire Protection Districts formed under ORS Chapter 478 are limited to the total amount of indebtedness they may incur, which includes both general obligation bonds and other financing liabilities. At no time may the aggregate amount of debt liabilities exceed one and one-fourth percent (0.0125) of the District's real market value, which for 2020-2021 was \$6,579,255,198. Marion County Fire District #1's current legal debt limit is approximately \$82,240,690. The District's municipal long-term bond rating from Moody's is an A2, which describes that obligations are judged upper-medium grade and are subject to low credit risk.

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

The current 2009 and 2012 series bonds have an outstanding balance of \$1,234,007 as of June 30, 2021. This debt is backed by the full faith and credit of the organization. The debt service classification has identified \$1,234,007 for payments towards bond repayment in the FY 2022, which includes prepayment of one of the 2009 series bond notes. The last date of maturity for these issuances is 12/15/2023 without prepayment.

Financial Policies (Continued)

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

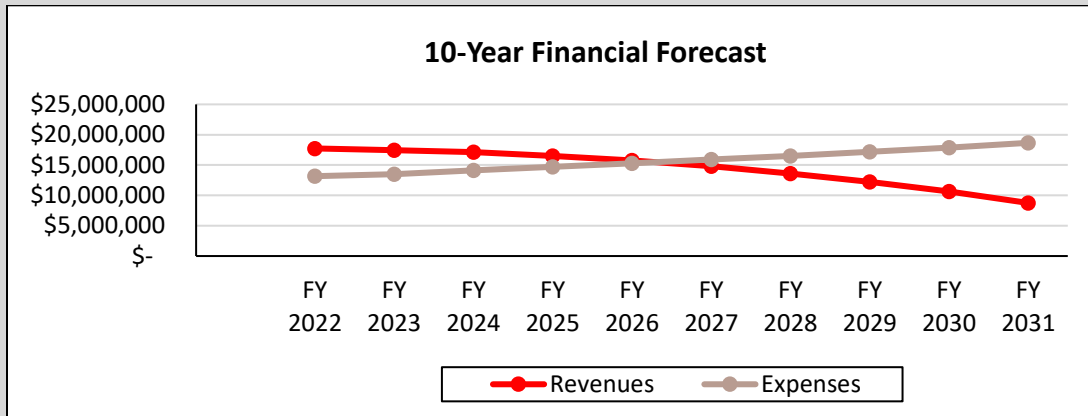
The District's capital policies encompass the entire area of capital purchasing. Capital expenditures are fixed assets that are expected to last more than one year and cost more than \$5,000. Typically, fixed assets are replacement items as well as new capital items to provide District personnel with 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 2022 budget identifies \$662,700 in total capital expenditures.

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 Local Option Levy cycles. The goal of these plans, along with a Strategic Plan, is to provide short term and long-term stability, survivability and sustainability for the District. As part of the budgeting process, this financial forecast will be updated each year and adjustments made as necessary.

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

Long-term the District carries unfunded liabilities, such as vacation and sick leave accruals, capital replacement and retirement benefits. Retirement benefits as well as costs to the District are set by the PERS Board and there currently exists a large Unfunded Liability Actuarial (UAL) that continues to impact the District budget for many years to come. The District needs to proceed with caution and ensure future spending is aligned with revenue growth both short and long term to ensure sustainability past the FY 2025 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	FY22 1	FY23 2	FY24 3	FY25 4	FY26 5	FY27 6	FY28 7	FY29 8	FY30 9	FY31 10
Current Property Tax	2.5%	2.5%	2.5%	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	5%	10%	10%	10%	10%	10%	10%	10%	10%	10%
Materials & Services	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%



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Glossary

Account

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

Administrative

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

Advanced Life Support (ALS)

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

Alarm

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

Appropriation

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

Assessed Valuation (AV)

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

Assets

Property owned by the District that has monetary value.

Balanced Budget

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

Basic Life Support (BLS)

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

Board of Directors (BOD)

Elected body of officials that governs the District.

Budget

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

Budget Message

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

Capital Outlay

Expenditures for the acquisition of capital assets.

Current Year Property Taxes

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

Debt

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

MARION COUNTY FIRE DISTRICT 1

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 FTE's to give a consistent comparison from year to year.

Fund

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

Fund Balance

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

Generally Accepted Accounting Principles (GAAP)

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

General Fund

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

Ground Emergency Medical Transportation (GEMT)

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

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

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

Local Option Levy

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

Local Government Investment Pool (LGIP)

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

Performance Measures

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

Personal Protective Equipment (PPE)

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

Public Employees Retirement System (PERS)

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

Prior Year Tax Levies

Taxes levied for fiscal periods preceding the current one.

Property Taxes

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

Real Market Value (RMV)

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

Reserve for Future Expenditure

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

Resources

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

Response

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

Revenue

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

SCBA

Self-Contained Breathing Apparatus.

Strategic Plan

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

Supplemental Budget

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

Tax Base

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

Tax Levy

The total amount to be raised by general property taxes.

Tax Rate

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

Tender

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

Unappropriated Ending Fund Balance (UEFB)

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



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