

Clackamas Fire District #1 Adopted Budget

Fiscal 2022-23

July 1, 2022 – June 30, 2023



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1. District Overview

Message from the Fire Chief

Clackamas Fire District #1



May 3, 2022

Dear Budget Committee and residents,

I am pleased to present, for the committee's consideration, the Fiscal Year 2022-2023 Proposed Budget for Clackamas Fire District #1. As staff prepared this fiscal year's budget, our goal was to ensure consistency with the fire district's focus of providing quality service, value, and full engagement in the communities we serve. As financial resources were allocated, our mission and vision were central in guiding our decisions. Each budget year brings new and unique challenges as we strive to provide each resident with the most cost-effective fire, rescue, fire prevention, and emergency medical services. The fire district must constantly balance the service needs and expectations of the community with the available amount of revenue and long-term financial stability of the organization.

The last few years have been full of challenges for Clackamas Fire District #1, from the pandemic response to the wildfires and ice storm. The last six months have been particularly difficult for the organization as we have worked to align our levels of service with existing financial resources. When I became fire chief, I identified financial health and stability as one of our core strategic goals. Putting the district back on a path to financial sustainability required difficult mid-year reductions in administrative and fire station staffing. I am proud of the way the organization responded to the challenge and believe we will become a stronger fire district as we build back our financial resources. As noted in this proposed budget, the pace of that restoration may be slower than hoped for as we confront lower than expected assessed valuation growth and continue to evaluate our gap in funding for asset replacement. But the fact that we are able to propose a balanced budget for FY 2022-23 despite a large deficit in the current year and a challenging revenue forecast shows the importance of the difficult financial decisions we made this year.

And, despite these challenges, the district continues to grow and be innovative. I am excited about the district's new contract with the City of Gladstone, which will improve service not just in Gladstone but also in the surrounding communities already served by Clackamas Fire. The district is also one of only three fire districts in Oregon to receive a \$2 million grant from the state for a firefighter apprenticeship program and I'm looking forward to the program's implementation in the upcoming fiscal year. The new fiscal year will also see the fire district move forward with the implementation of D-shift in partnership with Local 1159.

Thank you for your support, dedication, and commitment to Clackamas Fire District #1 and this year's budget review process. Your time and input are critical to the process and helps the fire district align our resources to best prioritize expenditures while focusing on delivering the highest quality service.

I am extremely proud of Clackamas Fire, our employees, community volunteers, and elected officials who dedicate themselves to meeting our mission, vision, values, and goals every day.

Thank you for your commitment and dedication to Clackamas Fire District #1. We are honored to serve you.

Sincerely,

Nick Browne
Fire Chief

Mission & Values

Here for you



CLACKAMAS FIRE DISTRICT #1

Our Purpose:

To save lives and mitigate emergencies while bringing calm to chaos.
To bring value to the communities we serve and to make people's lives better.

Our Mission:

Clackamas Fire strives to be a well-trained **team** of empathetic professionals. We are constantly improving and empowering our people to best serve those we are committed to protect.

We Commit to:

- Saving lives, protecting homes, structures, and the environment.
- Actively locating and occupying all searchable spaces within a structure fire.
- Being innovative industry leaders in all-hazard service delivery.
- Promoting a culture of resiliency, accountability, and teamwork.
- Providing the best service in every situation.
- Managing risk and service delivery in everything we do.
- Fostering a culture of acceptance and inclusion.
- Being fiscally responsible and transparent.
- Constantly earning the trust of and maintaining our relevance within the communities we serve.
- Adapting to change and fostering creativity.
- Providing the highest level of training to ensure personal and professional growth and performance.
- Enhancing the personal and professional health, safety, and wellness of all personnel.

Our Values:

We value our people and the people we serve. Our focus will be on establishing “TEAMS”.

T-Trust

E-Empowerment

A-Accountability

M-Mindset

S-Service

Strategic Plan



Organizational Priorities and Strategies

Financial Health and Stability		Our People	Response Reliability	Disaster Management and Preparedness
Strategy: Increase confidence in the fire district's financial systems	Strategy: Improve financial transparency, reporting, and management	Strategy: Diversify and enhance the environment in which our people work	Strategy: Ensure the right resources arrive when needed	Strategy: Ensure the district and the community are ready and resilient

Priority	Goal
Finance	Review and improve internal finance processes
Response	Contract for services for the City of Gladstone
People	Implementation of apprenticeship program
People	Implementation of D-shift
Finance	Improve ambulance billing/revenue for Clackamas Fire
People	Align our documentation and processes with our current and future practices
Disaster	All hazard preparation & disaster response reliability

Trust · Empowerment · Accountability · Mindset · Service

District at a Glance

Clackamas Fire District #1 protects more than \$26 billion in assessed value comprised of a mix of industrial, commercial, and residential properties. Approximately 295 career firefighters and administrative personnel oversee the efforts of the fire district. In addition, a cadre of 70 community volunteer firefighters assist with firefighting efforts and provide assistance with many of the fire district’s auxiliary services.

In total, the fire district protects nearly 323 square miles— with 22 community fire stations serving nearly 235,000 permanent residents. Our service area encompasses five cities including Happy Valley, Johnson City, Milwaukie and Oregon City, as well as the unincorporated areas of Barton, Beaver Creek, Boring, Carus, Carver, Central Point, Clackamas, Clarkes, Damascus, Eagle Creek, Holcomb, Oak Lodge, Redland, South End, Sunnyside and Westwood. The fire district also has an intergovernmental agreement with City of Sandy for the joint operation of Station 18 and has entered into a new intergovernmental agreement with the City of Gladstone to operate their fire station and provide fire protection services.

Public Services

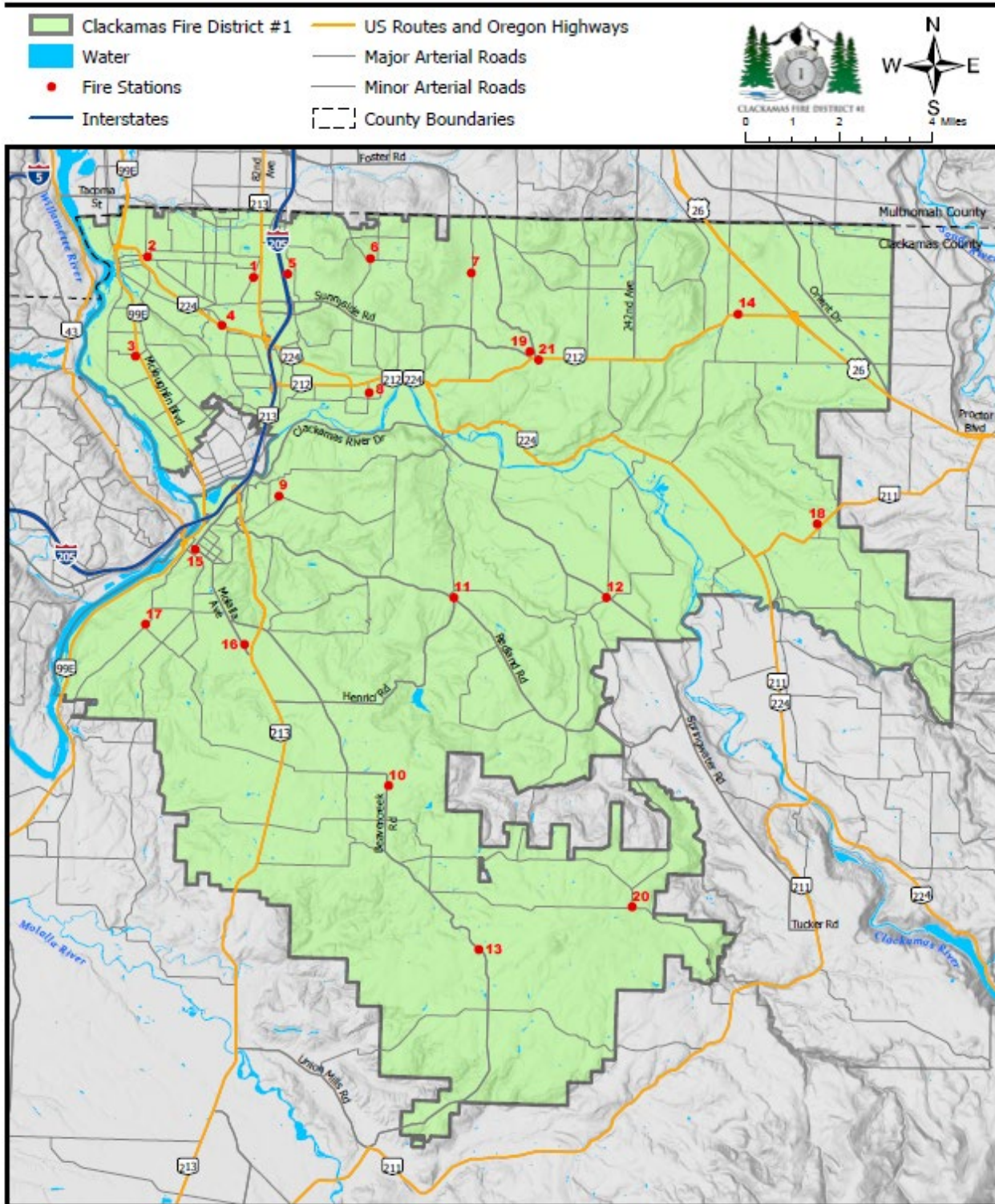
- Fire suppression
- Specialty rescue
- Emergency medical services
- Community paramedicine
- Wildland firefighting and preparation
- Emergency management
- Fire prevention
- Code enforcement and plan review
- Public education and public information
- Community engagement

Internal Services Provided

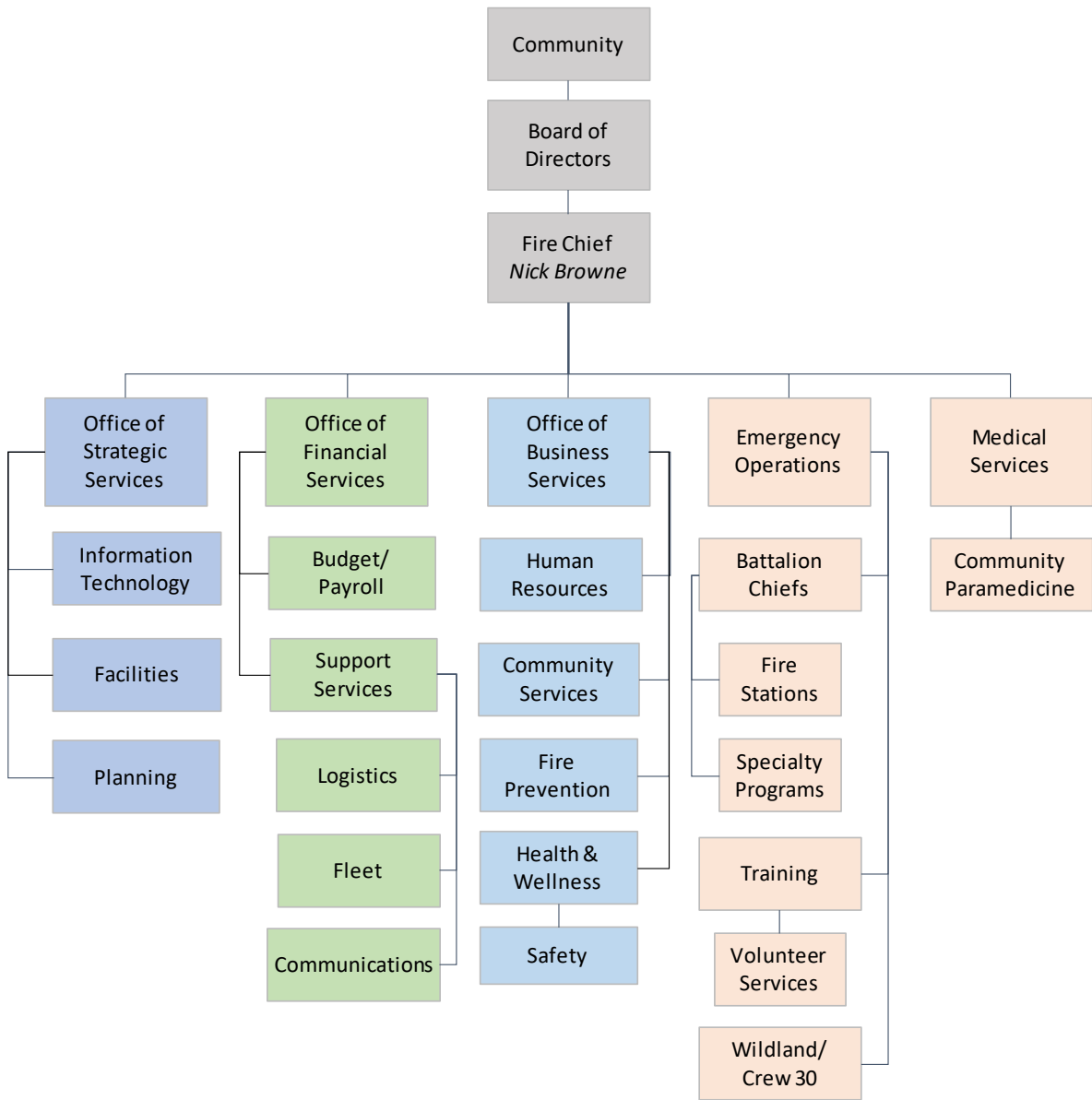
- Health and wellness
- Safety
- Fleet services
- Facility services
- Logistics support
- Information technology
- Firefighter and EMS training
- Volunteer services
- Human capital
- Financial services

CLACKAMAS FIRE DISTRICT #1

FIRE DISTRICT AREA OVERVIEW



Accountability Chart



Budget Committee



Clackamas Fire District #1

Budget Committee

Board Members

Thomas Joseph, President

Term Expiration

June 30, 2023

Marilyn Wall, Vice President

June 30, 2023

Jim Syring, Secretary/Treasurer

June 30, 2023

Jay Cross, Director

June 30, 2025

Chris Hawes, Director

June 30, 2025

Citizen Members

Erin Anderson

April 30, 2024

William Gifford

April 30, 2023

Tim Powell

April 30, 2024

Charles Gallia

April 30, 2025

Heidi Hicks

April 30, 2023

Fire District Administration

Nick Browne, Fire Chief

Steve Deters, Assistant Fire Chief

Brian Stewart, Assistant Fire Chief

Mark Whitaker, Chief Financial Officer

Michael Wong, Finance Manager

2. Budget Message

Clackamas Fire District #1



To: The Budget Committee and Clackamas Fire District Community
From: Mark Whitaker, Chief Financial Officer
Date: May 3, 2022
Re: FY 2022-23 Proposed Budget Message

I am pleased to present the FY 2022-23 Proposed Budget for Clackamas Fire District #1. This budget represents the financial operating plan for the fire district to carry out its mission during the upcoming fiscal year.

As noted in the previous section, one of the district's organizational priorities is financial health and stability. This balanced budget proposal reflects the district's continued commitment to long-term financial stability, no matter the circumstance. The ability to present a balanced budget for FY 2022-23, despite a forecast of historically low assessed valuation growth, is the result of difficult decisions in the last few months to implement service reductions. The savings from mid-year budget reductions has put the district in a better financial position to respond to unanticipated revenue losses or expenditure increases. This budget, however, is also realistic in recognizing that financial challenges remain, particularly as it relates to growing personnel expenses, adequately funding capital replacement, and addressing unfunded debt obligations.

In a moment of significant historic instability, including severe financial challenges for Clackamas Fire, the district is focused on the maintenance and operations of core functions. The fire district continues to offer quality services, maintain positive staff morale, and develop a financially sustainable budget set to serve the district and its community well into the future. We maintain our commitment to fiscal prudence in all business decisions, including those related to staffing, employee benefits, equipment and asset management, and managing long-term debt and liabilities.

Review of the Prior Fiscal Year

FY 2021-22 has been, simply put, a difficult financial year for Clackamas Fire District #1. The FY 2021-22 Adopted Budget started with a \$1.4 million General Fund deficit. With the discovery that property taxes would come in well below budgeted levels and that operational replacement overtime would significantly exceed budget targets, the district's mid-year forecast found that the actual deficit would be much larger at about \$3.6 million. Accordingly, the district implemented mid-year structural changes to better align expenses with resources in the long run. The intent of the reductions was to stabilize the budget and allow for the steady restoration of personnel, materials and services budgets, and contributions to capital replacement and reserves over the coming years.

The budget reductions have been successful in reducing costs by about \$145,000 in salary, overtime, and associated benefits each pay period. Nonetheless, the fire district still expects to end the year with a sizable General Fund deficit (currently projected at \$2.0 million) because the savings were not able to be implemented until February and March. As a result, the beginning fund balance across all funds for FY 2022-23 (currently estimated at \$21.2 million) is below the Board policy goal of 35% of the operating budget.

Summary of Savings Identified in FY 2021-22

Savings in FY 2021-22 Adopted Budget

- Eliminated 2 administrative positions through attrition and reduction in force
- No COLAs for FY 2021-22
- No step increases for non-represented staff in FY 2021-22
- Reductions to materials & services budgets and station budgets
- No General Fund contribution to capital outlay

Mid-year Savings Implemented

- \$213,000 in materials & services reductions
- \$169,000 in overtime reductions
- Eliminated 15 firefighter positions (incumbents moved to floater pool)
- Eliminated 7 administrative positions through attrition and reduction in force

FY 2022-23 Budget Overview

The FY 2022-23 Proposed Budget is largely a stabilization budget or status quo budget. Within the General Fund, the fire district is not proposing new programs or the expansion of existing programs. Nor is the district proposing additional major reductions. Instead, the proposed budget keeps in place the ongoing reductions implemented in the current fiscal year and continues to constrain spending in most areas with the goal of producing a balanced budget that will remain balanced through the duration of the fiscal year.

Revenues

Total General Fund revenue is forecast at \$68.3 million for FY 2022-23, a 3.4% increase over estimated revenues for the current year. Property tax revenues, the district's largest revenue source, are only projected to grow 3.25% based on the county assessor's forecast that the district's assessed valuation will grow between 3% and 3.5% in the budget year. This is a major constraint on the proposed budget because the district's

General Fund Revenues			
	FY 2020-21 Actual	FY 2021-22 Revised Budget	FY 2022-23 Proposed
Tax Revenue	\$57,155,996	\$60,367,923	\$61,216,000
Interest	157,880	200,000	310,000
EMS Revenue	1,765,279	1,798,000	1,990,000
Contract Revenue	3,308,021	1,123,850	3,231,475
Conflagration Revenue	1,966,804	1,366,000	-
Grant Revenue	929,099	200,000	75,000
Other Revenue	2,504,370	1,504,355	1,402,380
Transfers In	363,000	49,375	70,600
Total	\$68,150,451	\$66,609,503	\$68,295,455

previous forecast assumed assessed valuation would grow more than 4% annually. The loss of that extra revenue means the district is unable to invest as much into capital and restoring programs in FY 2022-23 as originally planned. However, the fact that the district has the capacity to absorb the lower assessed valuation growth without implementing further reductions shows the importance of last year’s reductions to put the district on more solid financial footing.

The other major revenue change is that the district has entered into an intergovernmental agreement to provide fire protection services for the City of Gladstone for \$2.15 million, leading to an increase in contract revenue.

In general, the revenue estimates in the proposed budget are intended to be conservative, so that if revenues differ from expectations, then it is likely to result in more revenue than budgeted rather than less. Most of the district’s revenue sources are fairly stable and predictable, but some such as ambulance billing revenue, GEMT revenue, and rebates from health claims and workers compensation insurance are more difficult to predict.

General Fund Expenses			
	FY 2020-21 Actual	FY 2021-22 Revised Budget	FY 2022-23 Proposed
Salaries & Wages	\$37,598,448	\$37,463,324	\$36,412,923
Benefits	21,181,401	20,971,293	21,407,606
Materials & Services	7,371,549	6,855,492	7,471,626
Debt Service	1,979,805	2,075,504	2,811,300
Transfers Out	31,704	628,104	192,000
Total	\$68,162,908	\$67,993,717	\$68,295,455

Expenses

General Fund expenses are forecast at \$68.3 million, a 0.4% increase over estimated expenses for the current year. There are many different factors that influence the proposed level of expenditures that are detailed in the budget document’s sections on departments and programs. Here are some highlights:

- Total salaries and wages are expected to decrease slightly in FY 2022-23. The budget includes a 1% COLA for nearly all employees, step increases for all eligible employees, and increases in staffing to support the City of Gladstone IGA and D-shift implementation. These cost increases are offset by the ongoing savings from the FY 2021-22 position reductions and an expected reduction in operational replacement from full staffing of the floater pool and slightly declining leave usage. Proposed personnel expenditures are also less than actuals from prior years because the proposed budget does not include any conflagration overtime, which can significantly increase overtime and associated benefits if there is a busy wildfire season.
- The proposed budget expects a small increase over the prior year for benefits costs. The main increases are for expected growth in health claims expenses and a deferred compensation increase for represented employees per the collective bargaining agreement.
- The proposed budget also includes the first contributions from Clackamas Fire District #1 to the state’s new Paid Family and Medical Leave Insurance Program. Contributions are expected to begin in January 2023 and the budget estimates that six months of costs will be \$85,000.

- Overall materials and services spending is proposed to increase by 9.0% over the FY 2021-22 Revised Budget level. Nearly all of this increase is concentrated into specific areas: fuel price increases, utility price increases, EMS recertification which only occurs every two years, and expenses related to the implementation of the Gladstone IGA (these latter expenses are offset by the increased revenue from the IGA.)

Taking out these four specific increases, the remainder of the materials and services budget is experiencing an increase of only 1.1% above the FY 2021-22 Revised Budget (and a decrease compared to departments' budgets in the FY 2021-22 Adopted Budget). In order to restrain spending, the budget directs most departments to maintain spending at or near last year's levels.

- The FY 2022-23 Proposed Budget moves the district's debt service payments (totaling \$628,104) on the 130th Avenue complex mortgage and 2018 loan from the Capital Replacement Fund to the General Fund. These are General Fund debts backed by the district's tax revenues and are, therefore, better classified as General Fund expenditures. This will also reduce the number of interfund transfers and clarify that expenditures from the Capital Replacement Fund represent current expenditures on asset replacement rather than comingling new investments with debt service on past investments. This essentially moves \$628,104 in expenses from Transfers Out category in last year's budget to Debt Service in this year's budget.
- The General Fund transfers \$192,000 to the Capital Replacement Fund for capital purchases in the proposed budget. These appropriations will be the first General Fund expenditures dedicated to new capital purchases (as opposed to capital debt payments as described above) since FY 2019-20.

Challenges and Risks

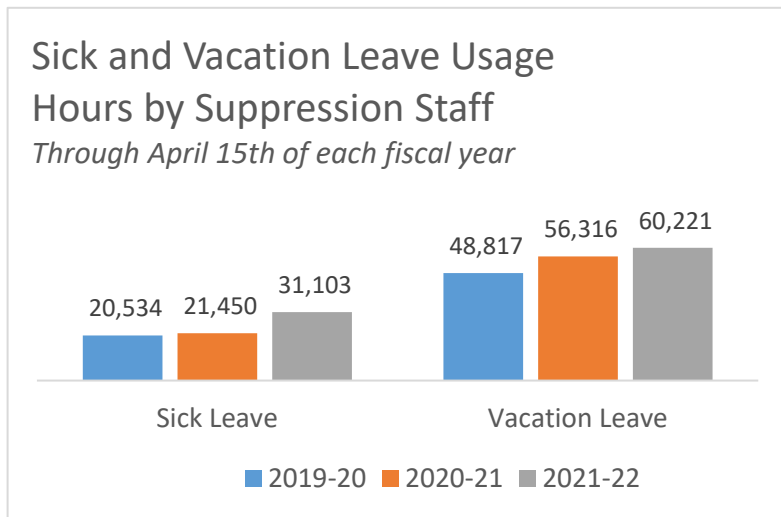
As stated earlier, the district's goal is to produce a balanced budget that remains balanced throughout the duration of the fiscal year. As we have seen in recent years—pandemic, wildfires, ice storm—there are unpredictable events that can put pressure on an emergency services budget. The budget's contingency reserves as well as reimbursement from state and federal sources are typically available to cover these types of emergencies.

Within the district's base budget, however, operational replacement overtime and health claim expenses are categories that have been prone to over-expenditure in recent years.

Operational Replacement

Overtime is a necessary component of 24/7 operations in the fire service. The district must ensure that stations are adequately staffed each day and also that employees are able to take sick, vacation, and other leave as they need to. The district has traditionally relied on a "floater pool" to cover Kelly Days off at straight time rather than overtime. However, when vacation and sick leave usage is high, there are many shifts that need to be covered with operational replacement overtime.

With COVID-19 exposures and quarantine rules combined with pent up demand for vacation, FY 2021-22 has seen an unprecedented level of leave usage, resulting in operational replacement overtime on pace to be roughly \$7 million for the year. The district's budget reductions increased the size of the floater pool to absorb



some of the leave with regular shifts rather than overtime. This has been effective in reducing operational replacement since the reductions were implemented on March 1st.

The FY 2022-23 Proposed Budget assumes that leave usage will remain above historical levels, but not be as high as FY 2021-22. The budget also assumes that the district will continue to maintain floater pool levels to limit operational replacement costs. But there is risk that the operational replacement will exceed

budget projections if these assumptions prove incorrect.

Health Claim Expenses

The district’s self-insured health plan has saved the district money since its inception compared to average costs in the insurance market, but it also susceptible to unpredictable years such as the high level of costs incurred in FY 2020-21. There are several components to the healthcare plan’s net costs including employee contributions, administrative expenses, retiree expenses and contributions, stop-loss payments, prescription rebates, and claims runout into the following fiscal year. Finance staff is working towards a more transparent method for presenting these costs and revenues.

The district has relied on contingency and fund balance to cover cost overruns in the past. Assuming actual costs in the budget year come in below budgeted levels, the Board of Directors may want to consider setting aside funds in a healthcare reserve. In the current deficit environment, however, earmarking General Fund reserves for a specific purpose while the general reserve still does not meet Board policy is not advisable.

The proposed budget continues to budget expenses for healthcare claims at the high end of expectations, with the goal of remaining within budgeted levels. The proposed budget has healthcare expenses about 7.5% higher than the prior year.

Other Significant Budget Items

Apprenticeship Program

The first district was one of three fire districts to receive a \$2 million grant from the state to implement a firefighter apprenticeship program. District staff is still formulating the full plan for the apprenticeship program with the goal of hiring 7-9 apprentices for a January academy. The budget proposes a new Grant Fund to track expenses related to the apprenticeship program and other large grants that the district receives in the future.

Loan Payoff Proposal

The fire district took out a loan for \$7 million in 2018. Currently, the district still has about \$1.6 million in loan proceeds in the Capital Replacement Fund. The loan currently has annual debt service payments of \$506,000 through FY 2032-33 based on a fixed interest rate of 3.89%. In FY 2033-34, the remaining balance on the loan

of \$2.28 million will be due as a single balloon payment or it will be renegotiated at a new interest rate for repayment over the following five years into FY 2038-39.

The loan terms allow for up to a 10% prepayment each year without penalty. The proposed budget includes an appropriation to make the maximum prepayment on the loan next June from a portion of the remaining loan proceeds in order to reduce the principal balance on the loan. If the district uses most of the remaining loan proceeds to make prepayments over the next four years while also continuing to make its regular annual debt service payments through 2033-34, then the entire principal balance of the loan will be paid off in 2033-34 without a balloon payment or additional debt service in the following years. The tradeoff is that most of the loan proceeds would then not be available to fund current capital needs.

More details on this proposal are included in the Capital Replacement Fund portion of Section 9 of the budget document.

Capital Plan

The FY 2022-23 Proposed Budget includes a five-year capital plan so that the district can begin to consider its near-term and long-term capital needs as part of its budget strategy. The capital plan in Section 10 is an initial attempt to capture the district's asset replacement requirements. The plan is a work in progress that finance staff will continue to flesh out with department staff so that it can be a planning tool for the district and committee going forward. As noted in this year's version of the plan, the district has several large capital replacement items (engines, radios, cardiac monitors, apparatus) in the next few years for which resources are not currently identified.

Simplifying Fund Structure

The budget proposes changes to several funds. In general, the goal of these changes is to reduce complexity and improve transparency.

- **Enterprise Fund.** The budget proposes to close the Enterprise Fund (Fund 40). The Enterprise Fund was used to track revenues and expenses for goods and services provided to outside agencies and the community, particularly by the Training Division. The revenues earned by the Training program are not significant enough at this time to justify the administration and complexity of a separate special fund. The remaining balance in the Enterprise Fund will be moved to the General Fund.
- **Capital Replacement Fund.** The budget also proposes to consolidate the Equipment Replacement Fund (Fund 20) and Capital Projects Fund (Fund 30). These separate funds have both served as reserve funds for capital replacement and can be managed instead as one fund, rebranded as the Capital Replacement Fund. Consolidation will reduce the number of transfers between funds that can cause confusion and overcomplicate the budget. The consolidated fund will provide an accurate picture of capital reserves in a single place.
- **Grants Fund.** The proposed budget also establishes a new Grants Fund. It is a best practice to separate special purpose grants from the General Fund. This will also help to clarify the General Fund financial statements because one-time grant awards will no longer be mixed in with General Fund revenues, which can create the appearance that there are more ongoing resources available than is actually the case. For FY 2022-23, the Grants Fund will primarily be used for tracking expenses from the apprenticeship program.

Looking Beyond FY 2022-23

A hallmark of budgeting and financial management is to provide a long-term focus for decision making. Fire district management is focused on making financial decisions that maximize current service levels and also provide financial sustainability going forward. The proposed budget includes a five-year financial forecast that currently tracks a slow recovery toward a future with the capacity to provide additional resources to capital replacement and build up reserves. As we continue to move forward in aligning our expenses with our available resources, this long-term perspective should ensure that we are leaving a legacy of outstanding service and stability for future generations.

3. Finance & Budget Policies

Budget Process

Most local governments in Oregon must prepare and adopt an annual budget.

Oregon Local Budget Law includes two primary goals for the budget process:

- Establish standard procedures for preparing, presenting, and administering the budget; and
- Provide for citizen involvement in preparing the budget and public exposure of the budget before its formal adoption.

What is a budget?

A budget is a financial plan containing estimates of expenditures and revenues for a single fiscal year. The district's fiscal year begins on July 1 and ends on June 30. For example, Fiscal Year 2022-23 runs from July 1, 2022 through June 30, 2023.

What is a balanced budget?

A balanced budget is achieved when each fund's 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.

What is the Budget Committee?

The Budget Committee is composed of members of the Board of Directors and an equal number of citizens at large. Names of current committee members and their term expirations can be found in the District Overview section of this document. Committee members are appointed by the governing body and serve staggered terms of three years.

How was the Proposed Budget prepared?

Prior to the budget process, staff update the five-year financial forecast, analyzing ongoing and long-term capital needs and future staffing requirements. The forecasts are prepared with consideration of future economic variables, such as labor costs, PERS rate projections, healthcare, interest, and inflation rates.

Staff examine historical expenditures and known obligations to develop base budgets for departments. Departments then make revisions to their base budgets, ensuring they do not exceed their limits. If departments have needs above their base budgets, they submit requests for additional resources which are reviewed by their managers. Budget requests and recommendations are presented to the fire chief for consideration. Due to constrained budgets, the district is unable to fund all requests.

Clackamas Fire District #1 Budget Process:

Preparing the Budget

1. Budget officer appointed.
The Board of Directors and district leadership appoint the budget officer and formulate principles and policies for the upcoming budget year.
2. Proposed Budget prepared.
The budget officer is responsible for annually preparing and submitting the proposed budget for review and approval of the fire chief.

Approving the Budget

3. Notice of Budget Committee is published.

The budget officer prepares and publishes the notice of meeting in a newspaper of general circulation not less than 5 days nor more than 30 days before the scheduled meeting date and posts the notice prominently on the external website at least 10 days prior to the scheduled meeting date.

4. Budget Committee meets.

The Budget Committee meets to receive the budget message, discuss the budget and property tax levy, and receive public input.

Budget Committee Approves Budget

5. The Budget Committee approves the budget and the property tax levy for consideration by the Board of Directors.

Budget Hearings

6. Budget summary and notice of budget hearing published.

The budget summary is published in a newspaper of general circulation not less than 5 days nor more than 30 days before the scheduled meeting date. Though not required, the district also posts the notice prominently on the external website prior to the scheduled meeting date.

7. Budget Hearing held.

The Board of Directors holds the public budget hearing as published, and receives any public comment.

During the consideration and approval of the budget, the Board may make changes prior to the adoption of the budget subject to the following limitations:

- The property tax levy may not be increased over the amount approved by the Budget Committee, and
- Annual estimated expenditures in a fund cannot be increased from the approved budget by more than \$5,000 or 10 percent of the total fund appropriation, whichever is greater.

If it becomes necessary to exceed either of these two limitations, the budget process must begin again from step 2 above.

Adopting the Budget

8. The Board of Directors enacts a resolution formally adopting the budget and making appropriations, and levying and categorizing property tax rates.

Budget Filing and Levy Certification

9. The final step is to certify any necessary property tax levy. Districts levying a property tax must submit budget documents to the county assessor's office on or before July 15.

Budget Amendments

The Board of Directors may approve additional appropriations for unforeseen circumstances and necessary expenditures which could not be reasonably estimated at the time the budget was adopted. Oregon Local Budget Law sets forth procedures to be followed to amend the budget as events occur after budget adoption. The required procedure is determined by the circumstance resulting in the amendment.

Most budget changes after adoption require a supplemental budget. Additional resources not anticipated in the original budget may be added in a supplemental budget. Supplemental budgets not exceeding 10% of a fund's original appropriation may be approved by the Board of Directors at a regular board meeting, and notice must be published stating that a supplemental budget will be considered. Supplemental budgets in excess of 10% of original fund appropriations require a hearing before the public, publications in newspapers for consideration of a supplemental budget along with a summary of funds being adjusted, and approval by the Board of Directors. Original and supplemental budgets may be modified by the use of appropriation transfers within expenditure categories; such transfers require approval by the Board of Directors.

Budget Calendar

FY 2022-23 Budget Calendar

November 2021

- 15 Board meeting - Appoint budget officer

January 2022

- 20 Board work session - Release initial budget forecast

March 2022

- 3 Mid-year update to Budget Committee
- 9 Baseline operating budgets released to departments and stations
Request for Additional Resources form released to departments and stations
- 31 Final day for departments/stations to submit Request for Additional Resources forms
Final day for departments to make adjustments in Munis to baseline budgets

April 2022

- 7 Finalize Capital Improvement Plan with relevant departments
Finalize Special Fund appropriations
- 14 Notify departments/stations on outcomes of Requests for Additional Resources

May 2022

- 3 Distribute FY 23 Proposed Budget to Budget Committee and public
- 10 First Budget Committee meeting - Discuss FY 23 Proposed Budget
- 16 Second Budget Committee meeting (if necessary) - Approve FY 23 Proposed Budget

June 2022

- 27 Budget hearing at Board Meeting - Adopt FY 23 Approved Budget

July 2022

- 15 Certify Tax levy to County Assessors
Budget Document to County Clerks

Debt Policy

The district strives to fund its programs, including capital outlay, through use of internal funds. The district also attempts to apply for grant funding for capital purchases. If these funding sources are insufficient, the district follows a debt management policy which outlines the roles, limitations, and rules surrounding debt financing.

Beginning and Ending Fund Balance

It is the Board of Director's policy to provide funding for the ensuing fiscal year's requirements until levied taxes are received. The district's Ending Fund Balance policy states that the ending fund balance shall be 35% of the operating budget. This will allow sufficient cash resources until November 15, when the bulk of property tax revenue is received. An appropriate ending fund balance will reduce costs by limiting tax anticipation borrowing and by accruing interest revenue on the carryover funds.

Capital

The district defines capital assets as assets with an initial cost of more than \$5,000 and an estimated life in excess of two years. Capital assets are recorded at the original or estimated cost. Donated capital assets are recorded at their estimated fair market value on the date donated. Interest incurred during construction, maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Capital assets are depreciated using the straight-line method over useful lives ranging from five to 40 years.

Assets meeting the above definition are capitalized in the district's financial statements—meaning they positively affect the balance sheet and are depreciated over time. Not all purchases appearing as “capital outlay” in the budget or capital plan necessarily meet this same threshold. The capital plan may identify items that individually cost less than \$5,000, but are still included in the capital plan because they are durable items lasting more than two years that are essential to fire district operations—inclusion in the capital plan ensures that their replacement is adequately budgeted and planned for.

Basis of Accounting

For financial reporting purposes, the Fire District's financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues and expenses are recognized when the exchange actually takes place.

The Fire District's budget is prepared and adopted for each fund on a modified accrual basis of accounting in the main program categories required by Oregon Local Budget Law. Under modified accrual basis of accounting, revenues are recognized as soon as they are both measurable and available. Measurable means that the amount of the transaction can be determined and revenues are considered available when they are collected within the current period or expected to be collected soon enough to be used to pay liabilities of the current period. For this purpose, revenues are considered available if they are collected within 60 days of the end of the current fiscal period.

Fund Structure

A fund is a budgetary and accounting mechanism for designating money or other resources for a particular purpose. Funds are established in accordance with state and local laws, regulations, and other limitations. Each fund constitutes an independent budgetary, fiscal, and accounting entity. All of the funds of the district can be classified into the governmental fund category. Any fund whose revenues or expenditures, excluding other

3. Finance & Budget Policies — Fund Structure

financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget should be considered a major fund.

Summary of District Funds				
Fund	Name	Changes	Purpose	Revenue Sources
10	General Fund	N/A	Day-to-day operations	Property taxes
15	Grants Fund	New FY 2022-23	Accounts for large grants awarded to district	Federal, State, other Grant awards
20	Equipment Replacement	Closed; merged with Fund 30 in FY 2022-23	Replacement of large capital items	General Fund Surplus equipment sales
30	Capital Replacement	Fund 20 merged into Fund 30 in FY 2022-23	Land acquisition Non-bond funded capital construction Facility improvements Apparatus Equipment Other large capital items	General Fund Loan proceeds Urban Renewal Funds Surplus equipment sales
40	Enterprise Fund	Closed FY 2022-23	Track revenues and expenses for services provided to outside agencies	Grants Fees for service
50	Debt Service	N/A	Pay GO Bond principal and interest	Property taxes
60	Capital Construction	N/A	Replace apparatus Build/improve facilities Replace equipment	GO Bond proceeds Sale of bond-funded equipment
70	PERS Reserve	Closed FY 2019-20	Reduce impact of PERS rate increases	General Fund
80	Wildland Mitigation	N/A	Provide resources for wildfire protection and response	Grant award Contract fees

Fund 10 – General Fund

The General Fund accounts for resources and expenditures for the day-to-day operations of the district. The primary source of revenue is property taxes and the primary expenditures are for fire protection and administration.

Fund 15 – Grants Fund (New)

The Grants Fund accounts for grants awarded to the district and assists in managing the flow of funds and associated audit requirements.

Fund 15 is new in FY 2022-23. In the adopted budget, the fund is largely composed of a \$2 million apprenticeship grant awarded by the state. This fund will also be used to track future grant awards.

Fund 20 – Equipment Replacement Fund (Closed)

The Equipment Replacement Fund was used to plan for replacement of large capital items, typically through a replacement schedule. Purchases included apparatus, cardiac monitors, firefighting equipment, fleet vehicles and other essential equipment.

The district is closing Fund 20 in FY 2022-2023 and consolidating it with Capital Replacement Fund (30). The adopted budget transfers Fund 20's balance to Fund 30.

Fund 30 – Capital Replacement Fund

The Capital Replacement Fund has been used largely for land acquisition and facility capital projects. The FY 2022-23 Adopted Budget consolidates Fund 20 into Fund 30, expanding the scope of Fund 30 to include other capital acquisitions: apparatus, vehicles, rescue equipment, and other capital equipment.

Fund 40 – Enterprise Fund (Closed)

The Enterprise Fund was used to track revenues and expenses for goods and services provided to outside agencies and the community.

The FY 2022-23 Adopted Budget closes Fund 40 and transfers its balance to the General Fund (10).

Fund 50 – Debt Service Fund

The Debt Service Fund receives revenues from property tax collections and expends those funds solely on principal and interest payments for General Obligation debt used to fund capital construction and acquisition.

Fund 60 – Capital Construction Fund

The Capital Construction Fund receives and expends funds from General Obligation bond issuance. Similar to the Capital Replacement Fund (30), these funds allow the Fire District to replace apparatus, build new facilities, improve existing facilities, and replace equipment essential to the Fire District's mission. The primary difference is that the sole source of funding for the Capital Construction Fund is bond proceeds. Bond proceeds were initially depleted at the end of FY 2018-19. A sale of bond-funded equipment in FY 2020-21 returned some resources to this fund. The district expects to fully spend the remaining balance in FY 2022-23.

Fund 70 – PERS Reserve Fund (Closed)

The PERS Reserve Fund was used to reserve funds for future use in smoothing the impact of anticipated increases in PERS employer rates.

Fund 70 was closed in FY 2019-20.

Fund 80 – Wildland Mitigation

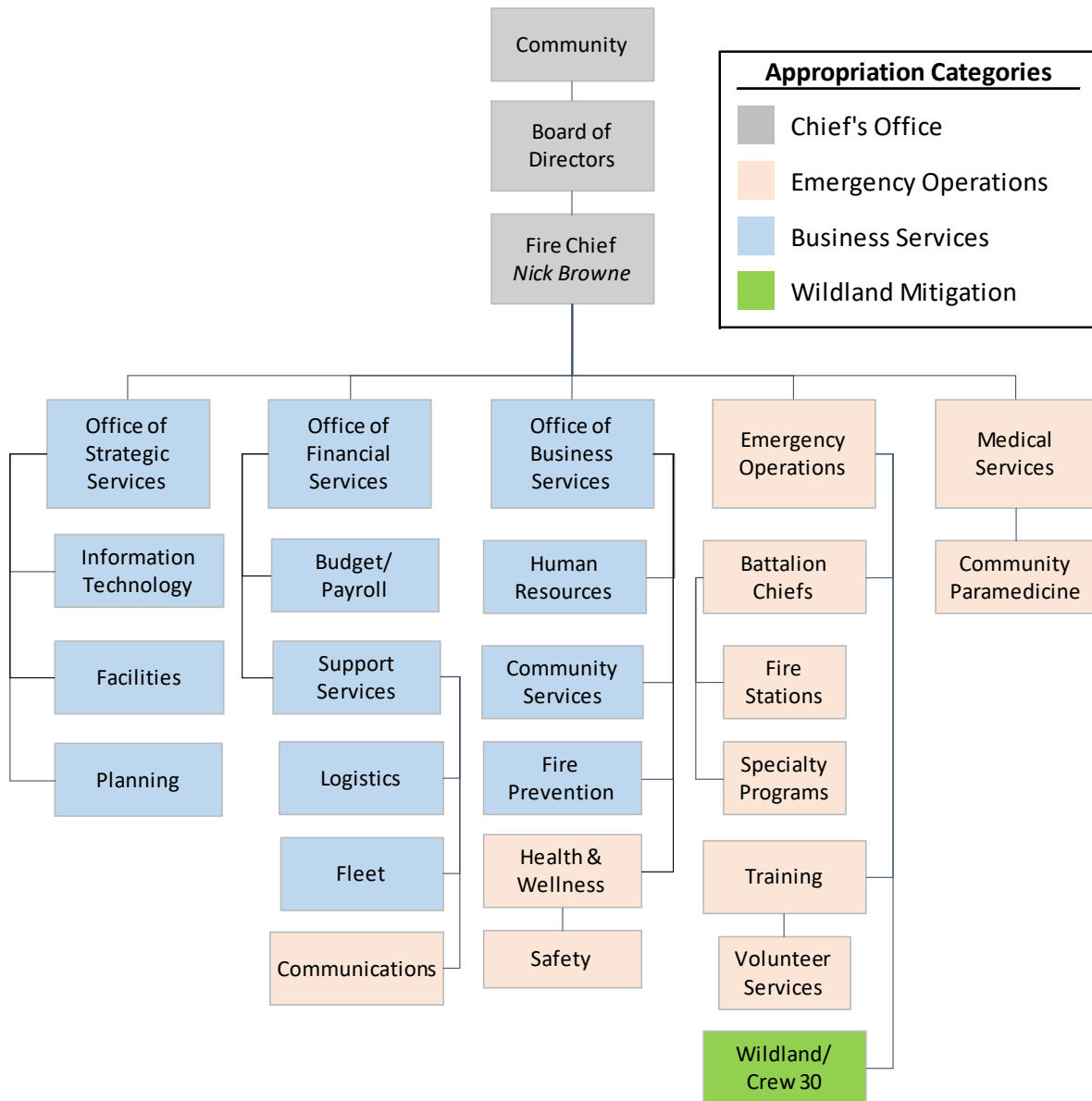
The Wildland Mitigation Fund was added in the FY2020-21 Revised Budget after the Fire District received Worksource grant funding. The grant funds up to 22 positions specifically geared towards training and employing persons to repair the effects from the 2020 wildfires in Clackamas County. This grant funding reimburses salary and operational costs. In addition, these persons are trained and outfitted to also be able to respond to wildfires as a suppression resource throughout the state on a contracted basis.

Functional Areas

The Oregon Department of Revenue requires that expenditures are appropriated by functional areas. A functional area is essentially a group of related activities aimed at accomplishing a major service or function. Clackamas Fire District #1 is divided into four main functional areas for the purpose of budget presentation: Fire Chief's Office, Emergency Operations, Business Services, and Wildland Mitigation.

3. Finance & Budget Policies — Functional Areas

Each department or program in the budget is assigned to one of the above functional areas and then the budgets are summed together to make the functional area budgets. The fire district must not spend more than is appropriated to each functional area. The color-coded accountability chart below shows how the departments and programs are divided into functional areas.



4. Budget Overview

This section provides a general overview of the major components of the FY 2022-23 Adopted Budget. The main focus is on the district's General Fund, which comprises most of the district's operating expenses and revenues.

Beginning Fund Balance

The beginning fund balance for the FY 2022-23 Adopted Budget across all district funds is estimated at \$21.2 million, about \$1.2 million (5%) less than the total fund balance at the beginning of FY 2021-22. The beginning fund balance is estimated based on projected expenditures and revenues for the remaining months of FY 2021-22. Due to the identified issues with the FY 2021-22 budget, finance staff estimates that most of the General Fund contingency will need to be appropriated in a final supplemental budget for FY 2021-22, which will reduce the available balance to carry forward into FY 2022-23. District finance staff is also expecting a potential one-time write down of district cash assets as it updates past financial policies, which is also contributing to the lower estimated beginning fund balance.

Beginning fund balance is supposed to be sufficient to fund district operations through November, when the bulk of property tax revenues are received. In the last two years, the Board of Directors has authorized Tax Anticipation Notes—short-term borrowing—to provide additional cash to the district in the event the beginning fund balance is not sufficient for operating expenses through the beginning of November. Although the notes have been authorized, the district has not needed to actually issue the notes in the prior two fiscal years because the existing balance has proved sufficient. Given the expected level of beginning fund balance in the FY 2022-23 Adopted Budget, the district will once again need to likely authorize tax anticipation notes.

Oregon Local Budget Law requires local governments to budget interest payments for short-term borrowing, so the FY 2022-23 Adopted Budget includes \$10,000 in short-term debt interest expense to meet this requirement. Board approval would still be required for the authorization of tax anticipation notes through a separate resolution, but inclusion of the interest expense in the original adopted budget will prevent the need for a special supplemental budget.

Property Tax Analysis

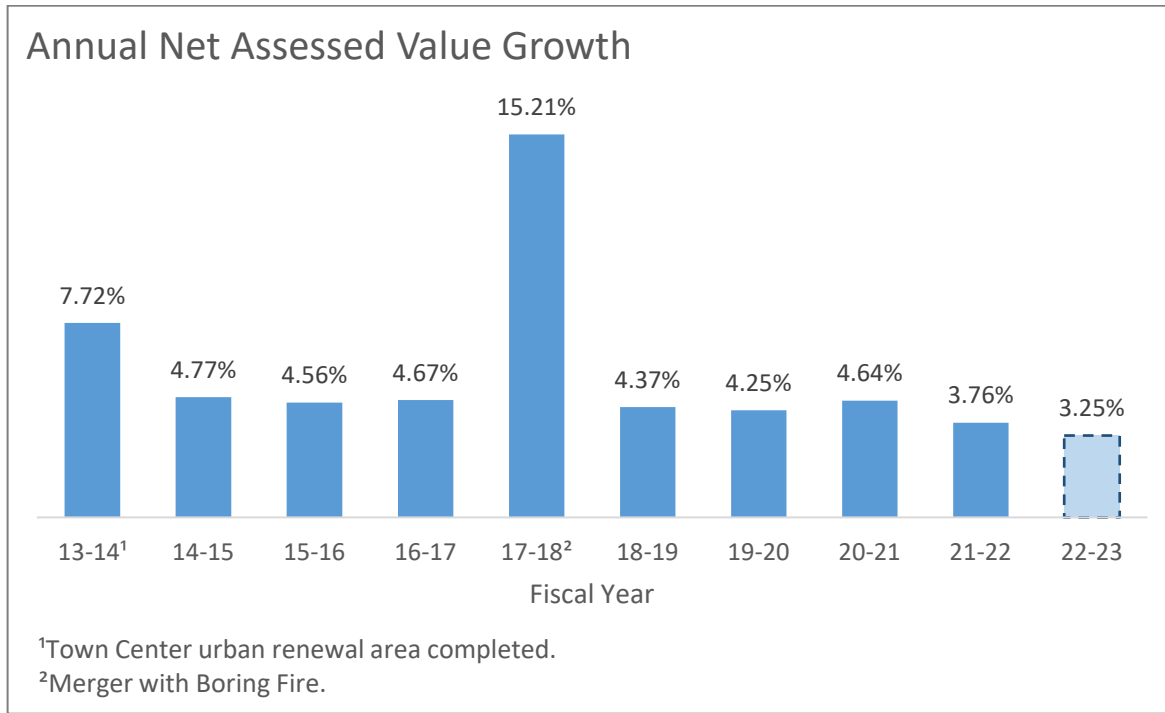
The fire district relies primarily on property tax collections to provide services. Nearly all of the district's property tax revenue is collected within Clackamas County, but there is also a small portion from Multnomah County.

Under current law, assessed value is generally significantly less than market value. The spread between assessed value and real market value has buffered the fire district from the volatility of many other governments' revenue sources such as income taxes, business taxes, or building permit fees. For FY 2021-22, the Clackamas County assessor reported assessed value was 60.5% of the district's Measure 5 market value of \$43 billion, leaving an untaxed value of approximately \$17 billion and meaning the district should not expect any restrictions on its tax levy and collections.

Assessed Value Growth

By law, increases in assessed valuation of existing property are generally limited to 3% annually. Accordingly, assessed valuation growth beyond 3% must come from development within the district's boundaries. The Clackamas County Assessor's Office issues an estimate of assessed valuation growth to each taxing entity in

the county for revenue forecasting purposes. The assessor’s estimate for assessed valuation growth in FY 2022-23 is 3.0% to 3.5%. Accordingly, the district’s budget assumes AV growth at 3.25%—the midpoint of the assessor’s estimate. If the AV growth forecast is accurate, then it would be the lowest annual growth rate that the district has experienced in the last ten years.



Property Tax Collection Rate

Over the last three years, the district has averaged a collection rate of 95.9% for current year taxes. For the FY 2022-23 Adopted Budget, the district assumes a current year collection rate of 95.8%. Each year the district also receives prior year taxes, delinquent taxes that were not paid on time in previous years. Property taxes outstanding to the district totaled \$1.33 million for the fiscal year ending June 30th, 2021. Recent history suggests that combined collections of current and prior year property taxes will total just above 97% of the total levy amount.

	Total Tax Levy	Current Year Tax Collections	Percent of Levy Collected	Prior Year Tax Collected	Total Tax Collections	Percent of Total Tax Levy
2018-19	\$55,785,798	\$53,501,662	95.9%	\$2,032,513	\$55,534,175	99.5%
2019-20	\$58,478,397	\$55,997,469	95.8%	\$850,775	\$56,848,244	97.2%
2020-21	\$60,804,628	\$58,328,399	95.9%	\$919,617	\$59,248,016	97.4%
2021-22*	\$62,843,533	\$60,410,343	96.1%	\$823,277	\$61,233,620	97.4%

*Estimated.

General Fund Property Tax Revenue

Clackamas Fire District #1 has a permanent tax rate of \$2.4012 per \$1,000 of assessed valuation for operating expenses. Revenue collections from the permanent tax rate are the primary source of revenue for the district’s General Fund. The FY 2022-23 Adopted Budget estimates total General Fund property tax collections of \$61.16 million. (The calculation is shown on the next page.) Property taxes comprise 89.5% of total General Fund revenues for the FY 2022-23 Adopted Budget.

Urban Renewal Districts

The fire district has multiple urban renewal areas within its boundaries that affect its assessed value and tax collections. The urban renewal areas include North Clackamas Revitalization Area, Happy Valley, Milwaukie, and Oregon City. Urban renewal areas freeze the growth of assessed valuation inside the urban renewal district during its existence, meaning that growth in property tax revenue accrues to the urban renewal agency rather than the fire district.

In FY 2021-22, just over \$695 million in assessed value was allocated to the four urban renewal areas within the fire district’s boundaries. At the district’s permanent tax rate of \$2.4012 per \$1,000 of assessed valuation, this equates to a property tax diversion of approximately \$1.68 million.

Summary of Urban Renewal Areas				
Urban Renewal Area	Estimated End	FY 2021-22 Assessed Values		
		Current Value	Frozen Value	Difference
North Clackamas	2030-31	\$724,837,958	\$397,645,806	\$327,192,152
Happy Valley	2044-45	\$306,263,901	\$189,146,995	\$117,116,906
Milwaukie	2045-46	\$179,294,776	\$135,994,953	\$43,299,823
Oregon City	2026-27	\$258,154,080	\$50,665,263	\$207,488,817
Total AV for Urban Renewal Areas				\$695,097,698
Clackamas Fire Permanent Rate				\$0.0024012
Estimated Property Tax Revenue Diverted				\$1,669,069

General Fund Property Tax Rate and Collections Fiscal Year 2022-23

ESTIMATED DISTRICT ASSESSED VALUATION

	FY 2021-22 Actuals ¹		
	Clackamas County	Multnomah County	Total
Full Assessed Valuation	\$26,023,410,841	\$36,279,780	\$26,059,690,621
Less Urban Renewal	-\$695,097,698	\$0	-\$695,097,698
Net Assessed Valuation	\$25,328,313,143	\$36,279,780	\$25,364,592,923
Estimated Annual Growth in Assessed Valuation ²			3.25%
Estimated Increase in Assessed Valuation			\$824,349,270
FY 2022-23 Estimated Net Assessed Valuation			\$26,188,942,193

ESTIMATED PROPERTY TAX REVENUE

Permanent Tax Rate per \$1,000	2.4012
Total Levy Amount	\$62,884,888
Estimated CY Collection Rate ³	95.8%
FY 2022-23 Estimated CY General Fund Property Tax Revenue	\$60,243,723
FY 2022-23 PY General Fund Property Tax Revenue	\$911,831
Total Tax Collections	\$61,155,554
Percent of Total Tax Levy ³	97.25%

¹Certified Tax Assessor values for FY 2021-22 from Table 4a.

²Clackamas County Assessor estimates growth of 3% to 3.5%

³Prior year collection rates:

	Collection Rate	Total Tax Levy
FY 18-19	95.9%	99.5%
FY 19-20	95.8%	97.2%
FY 20-21	95.9%	97.4%
FY 21-22 (estimated)	96.1%	97.4%

Other Revenue

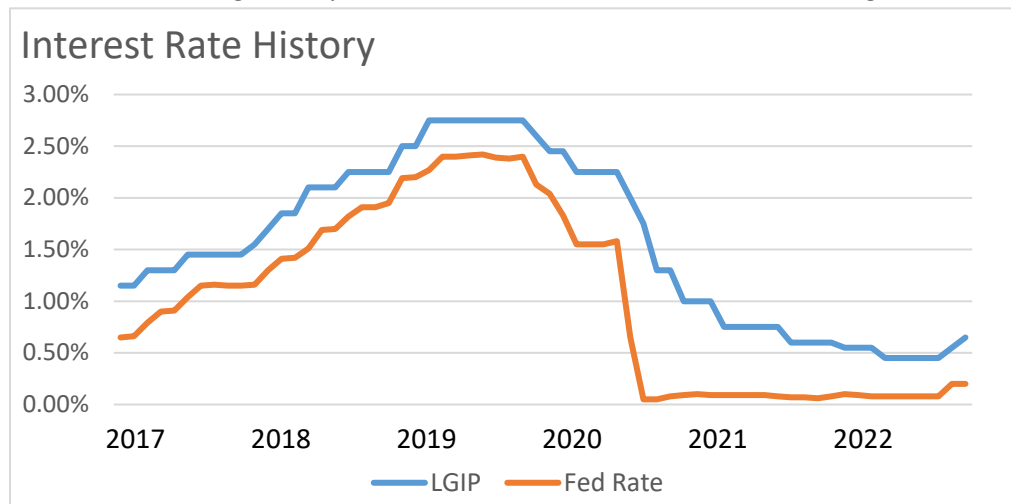
Although the fire district relies primarily on property tax revenue, there are several other important revenue sources that contribute to the fire district’s operations. In addition to property tax, the district receives a few other minor tax revenues—most notably the Heavy Equipment Rental Tax—that are budgeted for \$60,000 in the FY 2022-23 Adopted Budget.

	FY 2020-21 Actual	FY 2021-22 Revised Budget	FY 2022-23 Adopted Budget	% of Adopted Budget
Tax Revenue	57,155,996	60,367,923	61,216,000	89.6%
Interest	157,880	200,000	310,000	0.5%
EMS Revenues	1,765,279	1,798,000	1,990,000	2.9%
Contract Revenue	3,308,021	1,123,850	3,231,475	4.7%
Conflagration Revenue	1,966,804	1,366,000	-	0.0%
Grant Revenue	929,099	200,000	75,000	0.1%
Other Revenue	2,504,370	1,504,355	1,402,380	2.1%
Transfers In	363,000	49,375	70,600	0.1%
Total	\$68,150,451	\$66,609,503	\$68,295,455	

Interest

The district keeps most of its fund balance in the state’s Local Government Investment Pool (LGIP). Interest rates have been low for the last few years but have started to move back up in the last few months. Most forecasts predict the Federal Reserve will raise the federal funds rate to as much as 2.5% by the end of the calendar year. The LGIP interest rate should generally follow the federal funds rate trend, meaning the LGIP interest rate should also increase throughout the year.

The adopted budget conservatively forecasts that the LGIP interest rate will average 1.2% in FY 2022-23 for total estimated interest earnings of \$310,000 in the General Fund.



EMS Revenues

The Fire District receives ambulance transport revenue through a subcontract with American Medical Response (AMR) which allows Clackamas Fire Medic Units to transport patients to hospitals as part of the EMS system. For FY 2022-23, the fire district is budgeting \$1,225,000 in transport revenue based on FY 2021-22 revenue trends of approximately \$100,000 per month.

Revenue is also received through an agreement when our first-response Advanced Life Support units respond to incidents (ALS Consortium Agreement) and is budgeted at \$140,000 annually. Additionally, the fire district is reimbursed for EMS consumable supplies at an estimate of \$125,000.

EMS revenues also include payments from the federal government through the Ground Emergency Medical Transport (GEMT) program. The fire district has received these payments since 2017-18 to subsidize some of its fixed costs for providing ambulance transport. GEMT revenue is budgeted at \$500,000 for FY 2022-23.

Contract Revenue

Clackamas Fire District #1 provides services to multiple other fire agencies through contracts for service, including fleet services and command/control services. For FY 2022-23, overall contract revenues are expected to result in \$3.1 million. In addition to the base amounts in the IGAs, the fire district also bills outside agencies for parts and materials for fleet services, which accounts for the remaining \$100,000 in this revenue category.

Grant Revenue

At this time, the fire district has secured two grants for FY 2022-23. The first grant is \$75,000 from the county to support the community paramedicine program and is budgeted in the General Fund. The other grant is \$2 million from the state for the apprenticeship program, which is budgeted in the Grants Fund and is expected to be used over the next three fiscal years.

Other Revenues

Other revenues groups together several revenue and reimbursement sources, and also captures some one-time revenues.

- **Retiree Health.** This line item accounts for reimbursements received from retired employees for continued health benefits. Staff expects to receive reimbursement of approximately \$675,000 for continuing health benefits. These revenues and corresponding costs could fluctuate with unanticipated retirements.
- **Health Plan Reimbursements and Rebates.** The district receives a quarterly prescription rebate for its health plan. (The first \$30,000 received in revenue from the prescription rebate each fiscal year is dedicated to the Health Trust and also shows up as budget expense.) The district may also receive stop loss payments for large health claim expenses in a single year.
- **Other Rebates and Reimbursements.** SAIF, the district's workers compensation provider, covers employee wages for employees out due to injury. The district may also receive rebates or dividends from SAIF for difference between projected workers compensation claims and actual experience. The district also receives small amounts for records requests and a cash rebate on its procurement credit card purchases.

Personnel & Benefits

Personnel services is the largest expense in the budget, making up 84.7% of total General Fund expenditures. The personnel services budget includes salaries, overtime, premium pay, and benefits such as payroll taxes, PERS contributions, healthcare expenses, and deferred compensation contributions.

	FY 20-21 Actuals	FY 21-22 Revised	FY 22-23
		Budget	Adopted Budget
Salaries	29,498,218	29,881,843	30,609,706
Operational Replacement	6,656,314	6,536,142	5,276,100
Conflagration Deployments	782,655	634,000	-
Overtime	412,335	323,617	362,217
Retirement/Separation Payouts	248,926	87,722	164,900
Salaries Total	\$37,598,448	\$37,463,324	\$36,412,923
Payroll Taxes	2,839,560	3,024,140	3,098,452
PERS Contributions	8,464,807	8,856,928	8,449,048
Deferred Compensation	1,484,715	1,887,060	2,138,249
Healthcare Expenses	7,372,096	6,197,655	6,660,935
Health Trust Contributions	298,167	295,245	332,340
Employee Allowances	45,632	36,148	15,600
Workers Compensation	632,319	624,117	657,982
Other Benefits	44,105	50,000	55,000
Benefits Total	\$21,181,401	\$20,971,293	\$21,407,606
Salaries & Benefits Total	\$58,779,849	\$58,434,617	\$57,820,529

Position Changes

There is a small increase in the total number of permanent fire district employees for FY 2022-23. While the fire district reduced daily staffing in the current year, the total number of positions will increase in FY 2022-23 because of the contract with the City of Gladstone, a small increase in positions to accommodate D-shift, and the district’s goal to maintain an adequate floater pool.

	FY 21-22	FY 22-23
	Adopted	Adopted
Fire Chief’s Office	10	7
Emergency Services	234	244
Business Services	52	49
Total Permanent Employees	296	300
Wildland Mitigation/Crew 30	22	25
Apprenticeship Program	-	8*
Total Seasonal/Limited Term Employees	22	33

*7-9 depending on final cost determination.

Salary and Benefits Changes

The budget includes the following changes related to salaries and benefits:

- Nearly all employees are receiving cost of living adjustments of 1%. The estimated cost of this increase is about \$295,000.
- Employees that are not currently at the top step in their classification and meet job expectations will receive a step increase. Non-represented employees did not receive a step increase in FY 2021-22. The estimated cost of step increases across the organization is \$250,000.
- The firefighter and battalion chief contracts include deferred compensation increases for FY 2022-23 that increase matching contributions to employee retirement accounts.
- The adopted budget eliminates car allowances for administrative employees to achieve additional savings.

Public Employee Retirement System (PERS)

PERS rates will be the same in FY 2022-23. The adopted budget forecasts a small decrease in total PERS contributions because of the budgeted decrease in salaries and overtime. Currently, 20% of the fire district’s employees are Tier 1/Tier 2 and 80% are OPSRP employees. The share of OPSRP employees should increase further in FY 2022-23 with the hiring and onboarding of new academy classes.

PERS Rates	2011-13	2013 -15 (revised)	2015-17	2017-19	2019-21	2021-23
	Tier 1/Tier 2	17.55%	17.87%	17.55%	23.83%	28.53 %
OPSRP – General	8.59%	8.50%	8.34%	12.01%	16.37%	18.54%
OPSRP – Police & Fire	11.30%	12.60%	12.45%	16.78%	21.00%	22.90%

Oregon Paid Family and Medical Leave Insurance

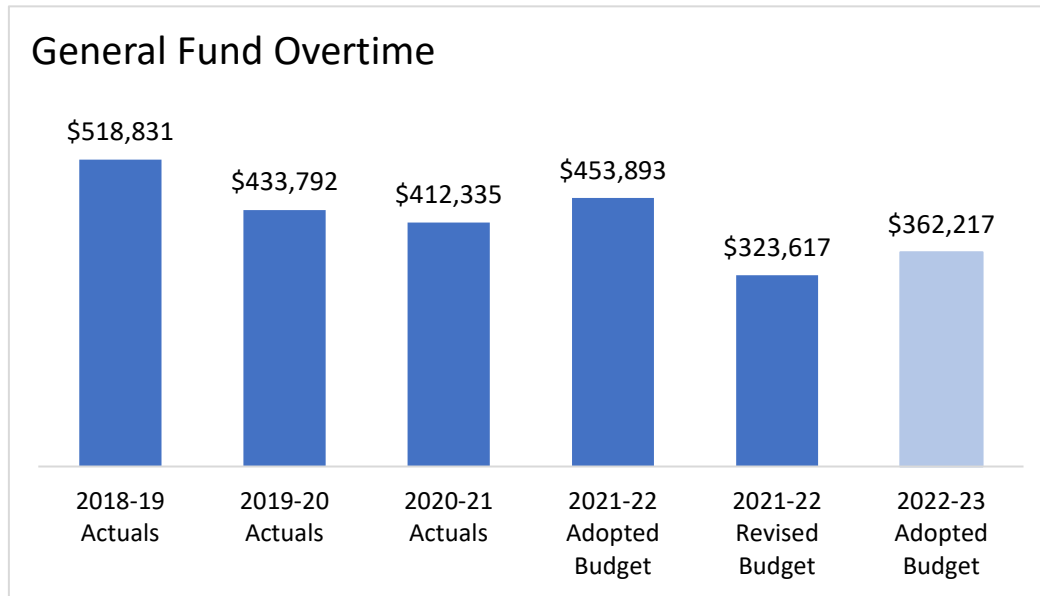
The Oregon Paid Family and Medical Leave Insurance program (PFMLI) is a new state program that provides up to 12 weeks of paid medical and family leave each year for qualifying events. Large employers, including Clackamas Fire District #1, are required to participate, or demonstrate that they independently provide an equivalent plan.

The paid leave program is funded by a trust fund that both workers and employers will contribute to through payroll taxes. By November 2022, the Oregon Employment Department will set the contribution rate, which may be up to 1% of an employee’s total wages. Once the rate is set, employers will contribute 40% and employees will contribute 60% of the total contribution for each individual. Oregon employers are required to start contributing to the paid leave trust fund on January 1, 2023. The FY 2022-23 Adopted Budget includes \$85,000 to cover the employer share of these contributions for the final six months of the fiscal year.

Benefits for the program are scheduled to begin in September 2023. Although the paid leave is covered through the state’s trust fund, this program could result in additional costs for the fire district once benefits begin because the additional paid leave will likely result in additional call shifts and increase operational replacement costs.

Overtime

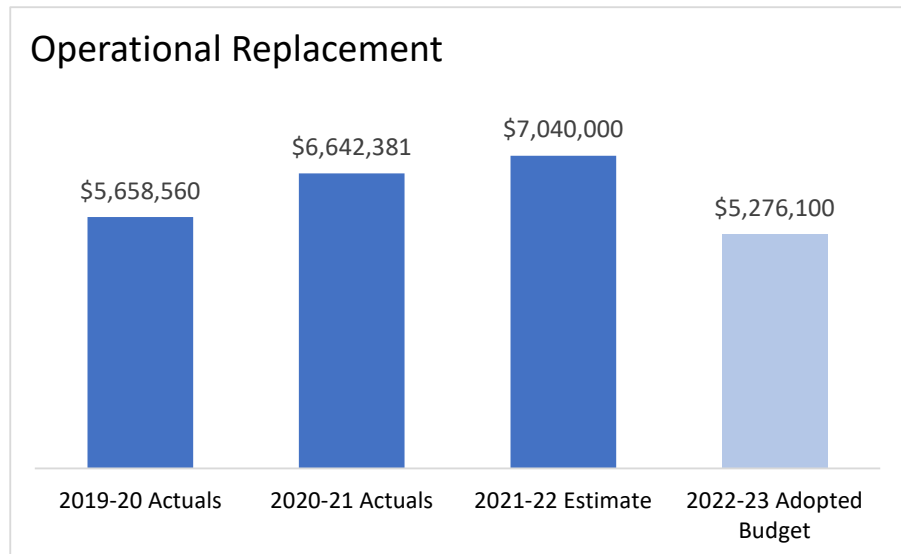
Overtime is generally used for training, education, recruitment and promotional processes, public education, fire investigation, after-hours fleet and facility repairs, and public information officer activities. As shown in the figure below, the fire district has limited the growth in overtime as a cost saving measure. The district is looking for efficient ways to meet the needs of the public and the fire district that are less reliant on overtime.



Operational Replacement

As noted in the Budget Message, operational replacement is overtime to cover suppression staffing shifts that are vacant for the day due to leave. Operational replacement is necessary to maintain adequate staffing of fire apparatus. In recent years, operational replacement costs have grown and put additional strain on the budget. The FY 2022-23 Adopted Budget forecasts a decrease in operational replacement costs due to a few factors:

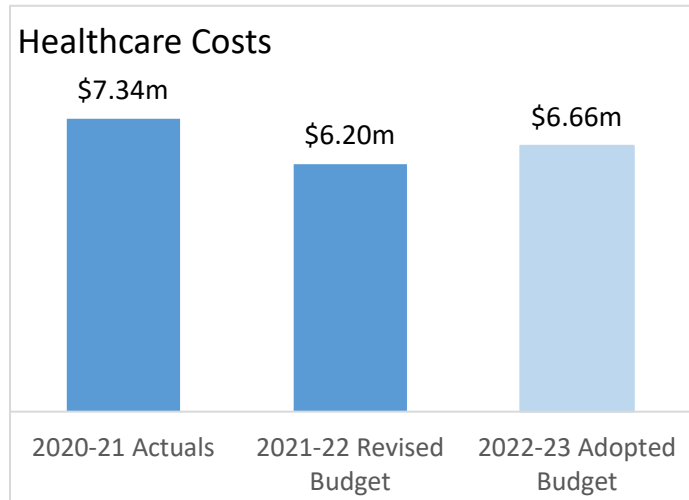
- Due to budget reductions in FY 2021-22, the number of positions requiring backfill will be slightly fewer. The fire district reduced five daily positions as part of its mid-year budget reductions. The three daily positions added to staff Station 22 as part of the Gladstone IGA, result in a net reduction of two daily positions requiring replacement.



- The district has been maintaining a floater pool to cover vacant shifts at straight time rather than overtime rates. On net, the floater pool achieves savings for the fire district, but it does increase regular salary and benefits to maintain staffing in the floater pool.
- Leave usage has been very high in the current year. Although it is not expected to return to pre-pandemic levels, or even FY 2020-21 levels, the fire district does not expect leave usage to remain as high as it was this fiscal year. One factor is that the two planned academies will bring in new employees that will need time to accrue leave, reducing average leave use.

Healthcare Expenses

The FY 2022-23 Adopted Budget has total healthcare expenses at about \$6.7 million, an increase of approximately 7.5% over the prior year. The costs are partially offset by retiree contributions, stop-loss payments, and prescription rebates, all of which are accounted for in General Fund revenue.



Materials & Services

Overall materials and services spending increases by 9.0% over the FY 21-22 Revised Budget level. Nearly all of this increase is concentrated in four areas:

- Fuel: There is a \$225,000 increase in the fuel budget to accommodate the rapid increase in fuel prices to near \$5 per gallon.
- Utilities: There is a \$160,000 increase in utilities budgets (electricity, natural gas, garbage) to account for rising prices and underbudgeting in this area in FY 2021-22.
- EMS Certification: The EMS Division budget is increased by about \$35,000 to pay for EMT certification renewal which occurs every two years and so was not included in the FY 2021-22 budget.
- Gladstone IGA: Materials and services budgets across various departments are increased by a total of about \$119,000 for new expenses related to operating the Gladstone station as part of the IGA. The bulk of this increase is for CCOM fees. These costs are offset by the increased revenue from the IGA.

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Adopted	FY 2021-22 Revised	FY 2022-23 Adopted
Materials and Services Spending	\$6,546,126	\$7,162,622	\$7,371,549	\$7,027,618	\$6,855,492	\$7,471,626
% Change from Prior Year		9.4%	2.9%	-4.7%	-7.0%	9.0%

Taking out these four specific increases, the remainder of the materials and services budget is experiencing an increase of only 1.1% compared to the FY 2021-22 Revised Budget (and a decrease compared to the original FY

4. Budget Overview — Debt & Debt Service

2021-22 Adopted Budget). In order to restrain spending, the budget directs most departments to maintain spending at or near last year’s levels.

Debt & Debt Service

The fire district carries long-term debt to finance capital purchases and improvements, and for pension cost containment. Debt service is paid out of the General Fund for the pension bonds, 2018 loan, and the fleet/logistics site mortgage. As noted in the Budget Message, debt service on the loan and mortgage were previously paid out of the Capital Replacement Fund with a transfer from the General Fund—the FY 2022-23 Adopted Budget, however, pays the debt service directly out of the General Fund.

Outstanding Long-Term Debt as of July 1, 2022

	Date of Issue	Date of Maturity	Amount Issued	Amount Outstanding
<i>General Obligation Bonds</i>				
General Obligation Bonds, Series 2015	08/04/15	06/01/30	\$ 17,780,000	\$10,775,000
General Obligation Bonds, Series 2017	06/22/17	06/01/32	\$11,220,000	<u>\$10,565,000</u>
Total General Obligation Bonds				\$21,340,000
<i>Limited-Tax & Other Obligations</i>				
Fleet/Logs Center Land Purchase	06/01/10	06/01/25	\$ 1,200,000	\$323,370
Pension Bonds, Series 2005	09/23/05	06/01/28	\$ 20,335,000	\$11,155,000
Series 2018A Direct Loan	12/20/18	12/15/38	\$7,000,000	<u>\$6,126,317</u>
Total Limited-Tax & Other Obligations				\$17,604,687
Total Long-Term Debt				<u>\$38,944,687</u>

Projected Debt Service Requirements

Fiscal Year	Series 2015 Bonds		Series 2017 Bonds		2005 Pension Bonds		Series 2018A Loan		Fleet/Logs Site		Total Debt Service
	Fund 50		Fund 50		Fund 10		Fund 30		Fund 30		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2023	1,175,000	423,850	250,000	410,200	1,615,000	558,196	270,883	235,705	104,383	17,132	5,060,349
2024	1,245,000	365,100	320,000	400,200	1,800,000	477,382	281,523	225,065	110,821	10,694	5,235,785
2025	1,285,000	302,850	430,000	387,400	2,000,000	387,310	292,582	214,008	108,166	3,859	5,411,175
2026	1,325,000	238,600	550,000	365,900	2,215,000	287,230	304,073	202,515	0	0	5,488,318
2027	1,365,000	172,350	685,000	338,400	2,440,000	176,392	316,016	190,572	0	0	5,683,730
2028	1,410,000	131,400	795,000	304,150	1,085,000	54,294	328,429	178,159	0	0	4,286,432
2029	1,460,000	89,100	905,000	272,350	0	0	341,329	165,259	0	0	3,233,038
2030	1,510,000	45,300	1,020,000	236,150	0	0	354,736	151,852	0	0	3,318,038
2031	0	0	2,705,000	195,350	0	0	368,669	137,919	0	0	3,406,938
2032	0	0	2,905,000	87,150	0	0	383,150	123,438	0	0	3,498,738
2033	0	0	0	0	0	0	398,200	108,389	0	0	506,589
2034	0	0	0	0	0	0	204,927	48,367	0	0	253,294
2035	0	0	0	0	0	0	2,281,797	0	0	0	2,281,797
Total	\$10,775,000	\$1,768,550	\$10,565,000	\$2,997,250	\$11,155,000	\$1,940,804	\$6,126,314	\$1,981,248	\$323,370	\$31,685	\$47,664,221

As described in the Budget Message and in more detail in the Capital Replacement Fund section, the FY 2022-23 Adopted Budget also includes a one-time principal prepayment on the 2018 loan to reduce the fire district’s liability when the loan resets in 2033-34. This one-time payment appears as additional debt service of \$560,000 in the Capital Replacement Fund.

Capital Outlay

Capital projects and capital replacements are primarily budgeted for expenditure in the Capital Replacement Fund. As described in the Budget Message and in the individual fund summaries in Section 9, the adopted budget consolidates the two funds that have been typically used for capital outlay: the Equipment Replacement Fund and the Capital Projects Fund.

The adopted budget transfers \$192,000 from the General Fund to the Capital Replacement Fund to contribute to capital investments in the budget year. The adopted budget also includes spending from a portion of the remaining loan proceeds and from urban renewal funds, pending approval from the county.

The FY 2022-23 Adopted Budget also includes a five-year capital plan in Section 10. The fire district is aware of several large capital needs across the district and the capital plan is an initial attempt to begin cataloging and measuring the district's process in adequately planning for and replacing capital assets.

Ending Fund Balance

The estimated total ending fund balance across all funds at the end of FY 2022-23 is \$16.6 million. If contingency reserves are unused in the budget year, then that will add an additional \$2.9 million to the ending fund balance, bringing the total to \$19.5 million.

Board policy currently specifies that the budgeted ending fund balance should be 35% of the operational budget. Based on the operating budget in the FY 2022-23 Adopted Budget, the ending fund balance should be approximately \$23.9 million to meet Board policy.

Five-Year Forecast

General Fund Forecast					
	2022-23	2023-24	2024-25	2025-26	2026-27
Salaries & Benefits	\$57,820,529	\$60,551,584	\$62,182,295	\$64,633,344	\$66,377,100
Materials & Services	\$7,481,626	\$7,631,259	\$7,783,884	\$7,939,561	\$8,098,353
Capital Outlay Transfer	\$192,000	-	\$500,000	\$500,000	\$500,000
Debt Service	\$2,801,300	\$2,905,485	\$3,015,413	\$3,120,843	\$3,122,980
Total Expenses	\$68,295,455	\$71,088,327	\$73,481,592	\$76,193,748	\$78,098,433
Tax Revenue	\$61,216,000	\$63,664,640	\$66,211,226	\$68,859,675	\$71,614,062
Interest	\$310,000	\$310,000	\$310,000	\$310,000	\$310,000
EMS Revenue	\$1,990,000	\$2,049,700	\$2,111,191	\$2,174,527	\$2,239,763
Contract Revenue	\$3,231,475	\$3,328,419	\$3,428,272	\$3,531,120	\$3,637,054
Grant Revenue	\$75,000	-	-	-	-
Other Revenue	\$1,472,980	\$1,444,451	\$1,487,785	\$1,532,418	\$1,578,391
Total Revenue	\$68,295,455	\$70,797,211	\$73,548,473	\$76,407,740	\$79,379,269
Surplus/Deficit	-	(\$291,117)	\$66,881	\$213,992	\$1,280,836

The above forecast represents the expected expenses and revenues at the district's current operations level, meaning that it assumes the district does not add any additional programs or staffing. Multiple factors influence the forecast and the amounts will certainly change over time. There is a 3% cost of living adjustment and an increase deferred compensation in FY 2023-24 per the collective bargaining agreement. FY 2023-24 is also a new biennium, meaning PERS rates will reset to a slightly higher rate. These cost increases explain the estimated deficit in FY 2023-24. The growth rate for salary and benefits costs are subject to a new collective bargaining agreement after FY 2023-24—the forecast assumes 2.5% annual growth in wages and wage-driven benefits, with the exception of healthcare expenses (4% annually) and PERS rates. The forecast estimates a 12% increase in PERS rates beginning in FY 2025-26. PERS rates are not expected to increase much in FY 2023-24 because high investment returns in the last year reduced the statewide unfunded liability. Such investment returns are unlikely in the long run, requiring PERS rates to spike again in FY 2025-26 to respond to the unfunded actuarial liability.

Property tax rates are also a large factor in determining the forecast and are estimated to rebound to 4% annual growth in the forecast period.

Overall, the forecast suggests a slow recovery, with small deficits or surpluses over the next few years, and limited funding available for investments in capital or in restoring positions and service levels.

Comparison to Previous Forecasts

In January, the fire district presented a five-year forecast showing multimillion dollar deficits for the entire forecast period. The major changes from that forecast are the mid-year reductions that substantially reduced ongoing salary and benefit costs, and a new PERS actuarial report that forecasts a much smaller rate increase in FY 2023-24.

After implementation of the mid-year reductions, the fire district presented a new forecast in late February that showed growing surpluses throughout the forecast period and a more substantial recovery than what is shown above. The major differences compared to that forecast are:

- The previous forecast assumed assessed valuation growth of 4.25% for FY 2022-23 and the entirety of the forecast period, consistent with historical averages. In contrast, the adopted budget estimates that assessed valuation will only grow at 3.25% in FY 2022-23, which means the budget forecast is starting at a lower revenue base. The forecast then assumes 4% annual assessed valuation growth for the remainder of the forecast.
- The current forecast also assumes that leave usage levels remain at an elevated level going forward and do not necessarily ever return to the lower levels seen as recently as FY 2019-20, which increases forecasted operations replacement costs.
- Lastly, the new forecast assumes a larger PERS increase in FY 2025-26 than the previous forecast, based upon recent stock market performance and expectations of an economic downturn, which suggest poor investment returns and a growing unfunded liability that will need to be made up with PERS rate increases.

Summary of All Funds

3-Year Budget Summary - All Funds			
	FY 2020-21 Actual	FY 2021-22 Revised Budget	FY 2022-23 Adopted Budget
RESOURCES			
Beginning Fund Balance	24,473,187	23,052,831	21,196,576
Revenues			
Tax Revenue	59,412,562	62,009,257	63,466,000
Interest	207,524	217,450	343,000
EMS Revenue	1,765,279	1,798,000	1,990,000
Contract Revenue	3,308,021	1,765,799	3,771,865
Conflagration Revenue	1,966,804	1,529,297	143,700
Grants	1,123,910	721,848	302,646
Other Revenue	2,548,974	1,860,855	1,572,023
Transfers In	834,704	677,479	338,600
Total Revenue	71,167,779	70,579,985	71,927,834
Total Resources	95,640,966	93,632,816	93,124,410
REQUIREMENTS			
Fire Chief's Office	1,195,032	1,159,588	487,527
Emergency Services	48,370,784	48,046,156	48,260,883
Business Services	17,569,611	16,684,633	17,825,628
Wildland Mitigation	178,261	1,077,044	1,035,379
Capital Outlay (Unallocated)	358,381	426,416	-
Debt Service	4,609,344	4,768,243	5,630,350
Transfers Out	834,704	677,479	338,600
Total Expenditures	73,116,117	72,839,559	73,578,367
Contingency	-	2,587,718	2,917,580
Ending Fund Balance/ Reserved for Future Expenditures	22,524,850	18,205,539	16,628,463
Total Requirements	95,640,966	93,632,816	93,124,410

4. Budget Overview — Summary of All Funds

Summary of All Funds

	General Fund	Grant Fund	Equipment Replacement Fund	Capital Replacement Fund	Enterprise Fund	Debt Service Fund	Capital Construction Fund	Wildland Mitigation Fund	Total
RESOURCES									
Beginning Fund Balance	15,135,000	2,000,000	76,000	3,241,000	23,600	374,000	3,333	343,643	21,196,576
Revenues									
Tax Revenue	61,216,000	-	-	-	-	2,250,000	-	-	63,466,000
Interest	310,000	-	-	20,000	-	12,000	-	1,000	343,000
EMS Revenue	1,990,000	-	-	-	-	-	-	-	1,990,000
Contract Revenue	3,231,475	-	-	-	-	-	-	540,390	3,771,865
Conflagration Revenue	-	-	-	-	-	-	-	143,700	143,700
Grants	75,000	-	-	-	-	-	-	227,646	302,646
Other Revenue	1,402,380	-	-	-	-	-	-	169,643	1,572,023
Transfers In	70,600	-	-	268,000	-	-	-	-	338,600
Total Revenue	68,295,455	-	-	288,000	-	2,262,000	-	1,082,379	71,927,834
Total Resources	83,430,455	2,000,000	76,000	3,529,000	23,600	2,636,000	3,333	1,426,022	93,124,410
REQUIREMENTS									
Fire Chief's Office	487,527	-	-	-	-	-	-	-	487,527
Emergency Services	47,553,333	629,550	-	78,000	-	-	-	-	48,260,883
Business Services	17,251,295	-	-	571,000	-	-	3,333	-	17,825,628
Wildland Mitigation	-	-	-	-	-	-	-	1,035,379	1,035,379
Debt Service	2,811,300	-	-	560,000	-	2,259,050	-	-	5,630,350
Transfers Out	192,000	-	76,000	-	23,600	-	-	47,000	338,600
Total Expenditures	68,295,455	629,550	76,000	1,209,000	23,600	2,259,050	3,333	1,082,379	73,578,367
Contingency	2,702,580	125,000	-	-	-	-	-	90,000	2,917,580
Ending Fund Balance/ Reserved for Future Expenditures	12,432,420	1,245,450	-	2,320,000	-	376,950	-	253,643	16,628,463
Total Requirements	83,430,455	2,000,000	76,000	3,529,000	23,600	2,636,000	3,333	1,426,022	93,124,410

5. General Fund Overview

Summary

The General Fund is the fire district's primary operating fund, and it accounts for all financial resources and expenditures not required to be accounted for in a separate fund. The primary revenue source for the General Fund is property tax collections. Resources allocated in the General Fund are used for the day-to-day operations of the fire district, including fire protection and administration.

Revenues

General Fund Revenues

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23 Proposed	FY 2022-23 Approved	FY 2022-23 Adopted
Tax Revenue	\$54,922,835	\$57,010,774	\$59,177,923	\$61,216,000	61,216,000	61,216,000
Interest	561,251	157,880	200,000	310,000	310,000	310,000
EMS Revenue	2,639,102	1,765,279	1,798,000	1,990,000	1,990,000	1,990,000
Contract Revenue	1,841,480	3,308,021	1,123,850	3,231,475	3,231,475	3,231,475
Conflagration Revenue	254,143	1,966,804	1,366,000	-	-	-
Grant Revenue	642,033	929,099	2,200,000	75,000	75,000	75,000
Other Revenue	1,648,838	2,504,370	1,854,355	1,402,380	1,402,380	1,402,380
Transfers In	815,245	363,000	49,375	70,600	70,600	70,600
Total	\$63,324,926	\$68,005,229	\$67,769,503	\$68,295,455	\$68,295,455	\$68,295,455

Expenses

As noted in Finance & Budget Policies, the Oregon Department of Revenue requires that expenditures are appropriated by functional areas. The fire district's General Fund is divided up into three main functional areas: the Fire Chief's Office, Emergency Operations, and Business Services. Within each functional area are specific departments and programs. The individual department and program budgets for the General Fund are itemized in Sections 6-8.

General Fund Expenses

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23 Proposed	FY 2022-23 Approved	FY 2022-23 Adopted
Salaries & Wages	34,129,629	\$37,598,448	\$38,039,495	\$36,412,923	36,412,923	36,412,923
Benefits	19,121,403	21,181,401	21,222,322	21,407,606	21,407,606	21,407,606
Materials & Services	7,162,622	7,369,082	6,950,092	7,471,626	7,471,626	7,471,626
Debt Service	1,884,014	1,979,805	2,075,504	2,811,300	2,811,300	2,811,300
Transfers Out	-	31,704	628,104	192,000	192,000	192,000
Contingency	-	-	1,654,918	2,702,580	2,702,580	2,702,580
Total	\$62,297,669	\$68,160,441	\$70,570,435	\$70,998,035	\$70,998,035	\$70,998,035

Significant Issues and Changes

- Total General Fund revenue is forecast at \$68.3 million for FY 2022-23, a 3.4% increase over estimated revenues for the current year. Property tax revenues, the district's largest revenue source, are only projected to grow 3.25% based on the county assessor's forecast that the district's assessed valuation will grow between 3% and 3.5% in the budget year.
- The district has entered into an intergovernmental agreement to provide fire protection services for the City of Gladstone for \$2.15 million, leading to an increase in contract revenue.
- The General Fund will receive \$70,600 in transfers from other funds: \$23,600 in remaining balance from the closure of the Enterprise Fund and \$47,000 from the Wildland Mitigation Fund to reimburse the General Fund for certain district overhead expenses that support Crew 30.
- Total salaries and wages are expected to decrease slightly in FY 2022-23. The budget includes a 1% COLA for nearly all employees, step increases for all eligible employees, and increases in staffing to support the City of Gladstone IGA and D-shift implementation. These cost increases are offset by the ongoing savings from the FY 2021-22 position reductions and an expected reduction in operational replacement.
- The adopted budget expects a small increase over the prior year for benefits costs. The main increases are for expected growth in health claims expenses and a deferred compensation increase for represented employees per the collective bargaining agreement.
- The adopted budget eliminates car allowances for administrative employees to achieve additional savings.
- The adopted budget also includes the first contributions from Clackamas Fire District #1 to the state's new Paid Family and Medical Leave Insurance Program. Contributions are expected to begin in January 2023 and the budget estimates that six months of costs will be \$85,000.
- There is a \$225,000 increase in the fuel budget to accommodate the rapid increase in fuel prices to near \$5 per gallon. This increases the annual fuel budget to \$482,500.
- There is a \$160,000 increase in utilities budgets (electricity, natural gas, garbage) to account for rising prices and underbudgeting in this area in FY 2021-22.
- The EMS Division budget is increased by about \$35,000 to pay for EMT certification renewal which occurs every two years and so was not included in the FY 2021-22 budget.
- Materials and services budgets across various departments are increased by a total of about \$119,000 for new expenses related to operating the Gladstone station as part of the IGA. The bulk of this increase is for CCOM fees. These costs are offset by the increased revenue from the IGA.
- The FY 2022-23 Adopted Budget moves the district's debt service payments (totaling \$628,104) on the 130th Avenue complex mortgage and 2018 loan from the Capital Replacement Fund to the General Fund.
- The FY 2022-23 Adopted Budget includes \$10,000 in short-term debt interest expense to account for the potential issuance of tax anticipation notes.

5. General Fund Overview — Detailed Budget Table

- The General Fund transfers \$192,000 to the Capital Replacement Fund for capital purchases in the adopted budget.

Detailed Budget Table

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Tax Revenues						
4450 - Current Year Prop Taxes	54,336,874	56,277,021	58,539,923	60,244,000	60,244,000	60,244,000
4455 - Prior Year Prop Taxes	585,961	704,514	630,000	912,000	912,000	912,000
4460 - Other Taxes	-	29,239	8,000	60,000	60,000	60,000
Tax Revenues Total	54,922,835	57,010,774	59,177,923	61,216,000	61,216,000	61,216,000
Interest						
4490 - Investment Interest	561,251	157,880	200,000	310,000	310,000	310,000
Interest Total	561,251	157,880	200,000	310,000	310,000	310,000
EMS Revenues						
4510 - ASA Revenue	154,078	134,900	150,000	140,000	140,000	140,000
4512 - Medical Supply Reimb	96,690	111,925	98,000	125,000	125,000	125,000
4569 - GEMT Revenue	1,711,411	510,042	500,000	500,000	500,000	500,000
4570 - Transportation Response Revenue	676,923	1,008,413	1,050,000	1,225,000	1,225,000	1,225,000
EMS Revenues Total	2,639,102	1,765,279	1,798,000	1,990,000	1,990,000	1,990,000
Contract Revenues						
4500 - IGA Revenue	1,728,793	3,226,679	1,088,850	3,122,000	3,122,000	3,122,000
4541 - Sale of Inventory/Services/Eqp	112,687	81,342	35,000	109,475	109,475	109,475
Contract Revenues Total	1,841,480	3,308,021	1,123,850	3,231,475	3,231,475	3,231,475
Conflagration Revenue						
4539 - Conflagration Reimbursement	254,143	1,966,804	1,366,000	-	-	-
Conflagration Revenue Total	254,143	1,966,804	1,366,000	-	-	-
Grant Revenue						
4560 - Grant Revenue	642,033	929,099	2,200,000	75,000	75,000	75,000
Grant Revenue Total	642,033	929,099	2,200,000	75,000	75,000	75,000
Other Revenues						
4513 - Other Reimbursements	303,140	341,514	725,000	366,000	366,000	366,000
4538 - Service Cost Recovery	72,877	60,713	44,355	48,000	48,000	48,000
4542 - Sale of Goods/Services/Eqpt	(2,672)	(496)	-	-	-	-
4543 - Gain/Loss on Fixed Assets	(9,663)	16,819	-	-	-	-
4545 - Other Post-Employ Bene Revenue	546,945	626,802	625,000	675,000	675,000	675,000
4571 - Other Revenues	738,211	1,459,018	460,000	291,380	291,380	291,380
4572 - Prevention Fees	-	-	-	22,000	22,000	22,000
Other Revenues Total	1,648,838	2,504,370	1,854,355	1,402,380	1,402,380	1,402,380
Transfer In						
4610 - Transfers from other Funds	815,245	363,000	49,375	70,600	70,600	70,600
Transfers In Total	815,245	363,000	49,375	70,600	70,600	70,600
Grand Total	63,324,926	68,005,229	67,769,503	68,295,455	68,295,455	68,295,455

5. General Fund Overview — Detailed Budget Table

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Salaries & Wages						
5501 - Fire Chief	195,024	192,091	200,875	205,000	205,000	205,000
5502 - Assistant Chief	-	24,326	462,000	553,000	553,000	553,000
5503 - Deputy Chief	244,583	184,289	203,250	-	-	-
5504 - Division Chief	587,606	679,817	658,811	849,472	849,472	849,472
5505 - Battalion Chief	1,798,907	2,052,399	1,891,122	1,896,726	1,896,726	1,896,726
5506 - Exempt Staff Group	1,998,945	2,423,706	2,144,793	1,837,106	1,837,106	1,837,106
5507 - Fire Inspectors	483,197	539,374	542,718	553,901	553,901	553,901
5508 - Deputy Fire Marshal Captain	233,435	179,733	119,028	120,219	120,219	120,219
5509 - Deputy Fire Marshall Lieutenan	214,161	219,527	218,400	220,585	220,585	220,585
5510 - Captain	2,457,392	2,569,520	2,574,588	2,574,360	2,574,360	2,574,360
5512 - Lieutenant	3,955,868	4,322,347	4,481,200	5,265,057	5,265,057	5,265,057
5515 - Apparatus Operator	5,737,711	6,249,750	6,236,616	6,443,408	6,443,408	6,443,408
5520 - Fire Fighter	7,153,089	7,464,471	7,505,405	7,752,373	7,752,373	7,752,373
5525 - Paramedic	277,400	307,831	314,236	317,342	317,342	317,342
5530 - Non-exempt Staff Group	1,595,852	1,478,139	1,672,095	1,606,511	1,606,511	1,606,511
5535 - Other Employee	74,906	76,768	76,382	77,146	77,146	77,146
5540 - Temporary Labor	49,309	66,540	86,856	22,000	22,000	22,000
5545 - Premium Pay	441,435	467,589	463,639	315,500	315,500	315,500
5550 - Conflagration Labor	130,420	782,655	634,000	-	-	-
5555 - School Replacement	9,876	13,933	6,501	-	-	-
5560 - Operational Replacement	5,658,560	6,642,381	7,029,641	5,276,100	5,276,100	5,276,100
5562 - Vacation Buyback	66,406	-	-	-	-	-
5563 - Retirement/Separation Vacation	328,214	236,543	187,722	164,900	164,900	164,900
5564 - Other Leave Buyback	3,542	12,383	6,000	-	-	-
5600 - Overtime	433,792	412,335	323,617	362,217	362,217	362,217
Salaries & Wages Total	34,129,629	37,598,448	38,039,495	36,412,923	36,412,923	36,412,923
Benefits						
6620 - SS/Medicare	2,460,813	2,636,135	2,761,004	2,725,425	2,725,425	2,725,425
6640 - Tri-Met Taxes	210,630	179,034	262,320	288,027	288,027	288,027
6655 - PFMLI	-	-	-	85,000	85,000	85,000
6656 - PERS Employer	7,735,444	8,236,142	8,765,865	8,449,048	8,449,048	8,449,048
6670 - Deferred Compensation	639,270	1,110,566	1,541,560	1,782,649	1,782,649	1,782,649
6675 - Unemployment	551	3,427	5,000	10,000	10,000	10,000
6680 - Life Insurance	38,549	40,678	45,000	45,000	45,000	45,000
6685 - Conflagration Benefits	51,588	304,886	-	-	-	-
6689 - Cafe Plan Claims Costs	-	5,935,017	4,672,268	4,999,144	4,999,144	4,999,144
6690 - Café Plan Benefits	5,509,438	842,154	1,224,212	986,791	986,791	986,791
6691 - PEHP	339,039	352,807	361,500	355,600	355,600	355,600
6692 - Other Post-Employ Benefits	787,921	564,436	630,565	675,000	675,000	675,000
6693 - Health Trust	390,725	298,167	295,047	332,340	332,340	332,340
6701 - Vehicle Allowance	18,734	26,632	23,548	-	-	-
6702 - Tool Allowance	5,550	5,925	6,000	6,000	6,000	6,000
6703 - Cell/Tech Allowance	8,525	13,075	6,600	9,600	9,600	9,600
6705 - Workers Compensation	924,626	632,319	621,833	657,982	657,982	657,982
Benefits Total	19,121,403	21,181,401	21,222,322	21,407,606	21,407,606	21,407,606

5. General Fund Overview — Detailed Budget Table

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Materials & Services						
7005 - Discounts Taken	78	-	-	-	-	-
7008 - ORE CAT Corporate Activity Tax	161	311	-	-	-	-
7010 - Election Costs	1,378	36,638	-	-	-	-
7015 - Meeting Expense	18,154	12,766	24,980	18,280	18,280	18,280
7030 - Civil Service Exam Expense	5,535	4,785	3,500	500	500	500
7035 - Bank Charges	15,021	13,756	11,600	13,525	13,525	13,525
7040 - Dues & Publications	33,350	31,786	33,879	40,360	40,360	40,360
7045 - Awards & Recognitions	24,060	21,508	33,250	22,500	22,500	22,500
7050 - Program R & D	-	-	2,000	-	-	-
7055 - Operating Supply	516,000	271,557	213,830	182,650	182,650	182,650
7060 - Conflagration Supply/Services	-	132,665	-	-	-	-
7065 - Fire Fighting Supply	86,147	109,768	109,945	124,173	124,173	124,173
7070 - Rescue Supply	9,551	17,768	4,880	-	-	-
7075 - EMS Supply	369,085	389,374	261,576	330,000	330,000	330,000
7078 - Department Consumables	19,437	23,396	21,900	21,900	21,900	21,900
7080 - Fuel	202,125	224,914	347,007	482,543	482,543	482,543
7085 - Uniform & Protective Eqpt	356,486	295,019	214,665	237,358	237,358	237,358
7090 - Office Supplies	14,415	13,695	19,570	16,040	16,040	16,040
7095 - Software & Supplies	425,862	615,281	594,548	607,330	607,330	607,330
7105 - Household Goods	60,225	61,538	44,276	56,400	56,400	56,400
7110 - Professional Services	944,281	646,825	771,161	881,068	881,068	881,068
7115 - Dispatch Services	1,610,774	1,713,508	1,637,205	1,771,039	1,771,039	1,771,039
7116 - Utilities - Natural Gas	70,437	78,294	68,089	94,620	94,620	94,620
7117 - Utilities - Electric	190,456	202,700	173,873	219,350	219,350	219,350
7118 - Utilities - Garbage	42,559	42,812	44,828	48,710	48,710	48,710
7119 - Utilities - Water	106,890	107,499	114,659	119,720	119,720	119,720
7120 - Utilities - Other	111,261	116,428	147,852	144,785	144,785	144,785
7122 - Utilities - Telephone	357,050	377,327	296,232	394,510	394,510	394,510
7130 - Insurance - Property/Casualty	179,483	301,774	321,500	316,400	316,400	316,400
7135 - Medical Exams	147,803	135,117	164,480	144,800	144,800	144,800
7140 - Schools/Conferences Registrati	35,558	28,997	21,819	32,625	32,625	32,625
7141 - Tuition Reimbursement	42,379	43,825	32,500	32,000	32,000	32,000
7142 - Travel Expense	19,513	3,884	21,876	20,680	20,680	20,680
7145 - Mileage Reimbursement	48,896	44,964	55,000	51,850	51,850	51,850
7150 - Volunteer Fire Fighter Exp	40,000	41,300	40,000	40,000	40,000	40,000
7155 - Vehicle Maintenance	394,914	418,328	417,527	436,600	436,600	436,600
7160 - Equipment Maintenance	103,520	140,626	151,303	135,060	135,060	135,060
7165 - Radio Maintenance	15,369	30,425	29,450	27,980	27,980	27,980
7170 - Facility Maintenance	204,372	303,975	212,795	164,600	164,600	164,600
7175 - Office Equipment Maintenance	47,629	45,554	62,850	48,300	48,300	48,300
7180 - Computer & AV Maintenance	101,031	96,099	56,550	81,500	81,500	81,500
7185 - SCBA Maintenance	105	98	-	-	-	-
7187 - Fire Extinguisher Expense	3,006	6,154	4,000	4,900	4,900	4,900
7190 - Training Expense	42,164	38,797	73,228	49,870	49,870	49,870
7195 - Public Education	47,990	40,088	27,564	8,000	8,000	8,000
7205 - Postage & Freight	20,681	29,871	30,000	29,300	29,300	29,300
7210 - Small Tool, Eqpts & Furnishing	40,402	40,382	31,696	19,800	19,800	19,800
7215 - Other Expense	37,031	16,909	650	-	-	-
Materials & Services Total	7,162,622	7,369,082	6,950,092	7,471,626	7,471,626	7,471,626

5. General Fund Overview — Detailed Budget Table

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Debt Service						
7020 - Debt Interest Expense	-	-	-	10,000	10,000	10,000
9916 - Debt Service Principal	1,135,000	1,285,000	1,445,000	1,990,267	1,990,267	1,990,267
9917 - Debt Service Interest	749,014	694,805	630,504	811,033	811,033	811,033
Debt Service Total	1,884,014	1,979,805	2,075,504	2,811,300	2,811,300	2,811,300
Transfers Out						
9920 - Transfer to Equip Reserve Fund	-	31,704	-	-	-	-
9930 - Transfer to Cap Proj Fund	-	-	628,104	192,000	192,000	192,000
Transfers Out Total	-	31,704	628,104	192,000	192,000	192,000
Contingency						
9910 - Contingency	-	-	654,918	1,702,580	1,702,580	1,702,580
9915 - Restricted Contingency	-	-	1,000,000	1,000,000	1,000,000	1,000,000
Contingency Total	-	-	1,654,918	2,702,580	2,702,580	2,702,580
Grand Total	62,297,669	68,160,441	70,570,435	70,998,035	70,998,035	70,998,035

6. Chief's Office

Chief’s Office (101215)

The Chief’s Office provides leadership, direction, supervision, and coordination for the district. This department budget provides for administrative and executive operating expenses related to district-wide activities and projects.

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Salaries & Wages						
5501 - Fire Chief	195,024	190,159	200,875	205,000	205,000	205,000
5506 - Exempt Staff Group	109,951	63,903	40,494	72,554	72,554	72,554
5530 - Non-exempt Staff Group	29,722	44,118	51,784	-	-	-
5563 - Retirement/Separation Vacation	-	38,628	-	-	-	-
5600 - Overtime	-	728	-	-	-	-
Salaries & Wages Total	334,698	337,537	293,153	277,554	277,554	277,554
Benefits						
6620 - SS/Medicare	21,664	19,693	22,506	17,637	17,637	17,637
6640 - Tri-Met Taxes	2,580	2,631	2,521	2,203	2,203	2,203
6656 - PERS Employer	90,821	65,322	78,885	60,397	60,397	60,397
6670 - Deferred Compensation	8,343	9,062	14,326	13,550	13,550	13,550
6690 - Café Plan Benefits	52,858	9,011	9,162	6,660	6,660	6,660
6691 - PEHP	3,100	3,600	3,100	2,400	2,400	2,400
6693 - Health Trust	3,347	2,982	3,217	2,776	2,776	2,776
6703 - Cell/Tech Allowance	350	600	-	-	-	-
6705 - Workers Compensation	-	-	137	-	-	-
Benefits Total	183,062	112,901	133,854	105,623	105,623	105,623
Materials & Services						
7010 - Election Costs	1,378	36,638	-	-	-	-
7015 - Meeting Expense	4,436	1,652	6,300	2,000	2,000	2,000
7040 - Dues & Publications	13,644	13,341	20,000	10,500	10,500	10,500
7045 - Awards & Recognitions	22,837	21,508	33,000	22,500	22,500	22,500
7055 - Operating Supply	225	65	-	-	-	-
7085 - Uniform & Protective Eqpt	-	120	450	300	300	300
7090 - Office Supplies	23	-	200	250	250	250
7110 - Professional Services	-	2,499	-	50,000	50,000	50,000
7140 - Schools/Conferences Registrati	667	-	1,500	1,500	1,500	1,500
7142 - Travel Expense	3,189	-	1,400	3,500	3,500	3,500
7145 - Mileage Reimbursement	-	-	200	100	100	100
7165 - Radio Maintenance	-	-	-	-	-	-
Materials & Services Total	46,401	75,823	63,050	90,650	90,650	90,650
Grand Total	564,160	526,260	490,057	473,827	473,827	473,827

Board of Directors (101430)

The Board of Directors budget comprises of funding for Board meeting expenses, including Board member pay, travel, and mileage.

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Materials & Services						
7015 - Meeting Expense	10,838	9,132	15,350	9,700	9,700	9,700
7055 - Operating Supply	80	304	2,000	-	-	-
7085 - Uniform & Protective Eqpt	304	177	1,000	1,000	1,000	1,000
7140 - Schools/Conferences Registrati	2,308	-	1,000	-	-	-
7142 - Travel Expense	3,556	-	1,950	2,000	2,000	2,000
7145 - Mileage Reimbursement	803	10	2,000	1,000	1,000	1,000
Materials & Services Total	17,889	9,623	23,300	13,700	13,700	13,700
Grand Total	17,889	9,623	23,300	13,700	13,700	13,700

Government Relations (Closed)

This departmental budget is closed in the FY 2022-23 Adopted Budget. The Government Relations department included a battalion chief and the public information officer in the FY 2021-22 Revised Budget. The battalion chief position has been eliminated through attrition as part of the recent mid-year budget reductions. The public information officer position has been moved to the Community Services department budget in the FY 2022-23 Adopted Budget.

Significant Changes

- The battalion chief position budgeted in this department for FY 2021-22 has been eliminated for salary savings. The core governmental relations duties of the battalion chief will be absorbed by the assistant chiefs.
- The public information officer position has been moved to Community Services.
- This department budget will be closed in FY 2022-23.

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Salaries & Wages						
5505 - Battalion Chief	-	12,302	151,404	-	-	-
5507 - Fire Inspectors	-	-	65,000	-	-	-
Salaries & Wages Total	-	12,302	216,404	-	-	-
Benefits						
6620 - SS/Medicare	-	936	16,000	-	-	-
6640 - Tri-Met Taxes	-	96	500	-	-	-
6656 - PERS Employer	-	2,583	50,000	-	-	-
6670 - Deferred Compensation	-	670	12,000	-	-	-
6690 - Café Plan Benefits	-	304	5,000	-	-	-
6691 - PEHP	-	100	1,600	-	-	-
6693 - Health Trust	-	123	1,500	-	-	-
Benefits Total	-	4,813	86,600	-	-	-
Grand Total	-	17,115	303,004	-	-	-

7. Emergency Operations



General Operations (101300)

General Operations is the largest department budget in the fire district and includes all of the personnel costs for operating the district’s fire stations. General Operations has 234 FTE in the FY 2022-23 Adopted Budget.

Significant Changes

Mid-year reductions reduced staffing on five engine companies from four personnel to three personnel, resulting in savings of roughly \$2.8 million for the fire district.

The contract for service with the City of Gladstone has added 10 FTE to the general operations budget.

Station staffing will convert to four shifts (D-shift) in January.

The Wildland Program Manager was added to this department in FY 2021-22. An administrative technician position was moved from the Chief’s Office to General Operations in FY 2021-22.

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Salaries & Wages						
5503 - Deputy Chief	65,662	-	-	-	-	-
5504 - Division Chief	162,655	163,988	164,703	167,520	167,520	167,520
5505 - Battalion Chief	1,255,268	1,393,563	1,436,910	1,590,890	1,590,890	1,590,890
5506 - Exempt Staff Group	-	-	-	116,725	116,725	116,725
5510 - Captain	2,011,083	2,123,621	2,098,476	2,273,812	2,273,812	2,273,812
5512 - Lieutenant	3,839,151	4,101,708	4,262,800	5,044,472	5,044,472	5,044,472
5515 - Apparatus Operator	5,737,711	6,249,750	6,236,616	6,340,331	6,340,331	6,340,331
5520 - Fire Fighter	7,058,190	7,366,169	7,408,628	7,645,641	7,645,641	7,645,641
5525 - Paramedic	277,400	307,831	314,236	317,342	317,342	317,342
5530 - Non-exempt Staff Group	40,392	901	15,000	54,663	54,663	54,663
5540 - Temporary Labor	-	4,830	-	10,000	10,000	10,000
5545 - Premium Pay	360,870	342,834	175,277	88,800	88,800	88,800
5550 - Conflagration Labor	130,420	782,655	634,000	-	-	-
5555 - School Replacement	-	3,889	-	-	-	-
5560 - Operational Replacement	5,658,560	6,642,381	7,029,641	5,276,100	5,276,100	5,276,100
5563 - Retirement/Separation Vacation	186,907	155,698	177,722	139,300	139,300	139,300
5564 - Other Leave Buyback	3,542	12,383	6,000	-	-	-
5600 - Overtime	92,455	110,834	25,000	50,000	50,000	50,000
Salaries & Wages Total	26,880,268	29,763,035	29,985,009	29,115,596	29,115,596	29,115,596

Departments & Programs — General Operations (101300)

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Benefits						
6620 - SS/Medicare	1,935,035	2,067,927	2,142,082	2,185,433	2,185,433	2,185,433
6640 - Tri-Met Taxes	154,334	117,528	199,373	230,104	230,104	230,104
6656 - PERS Employer	6,127,743	6,535,622	6,911,392	6,811,777	6,811,777	6,811,777
6670 - Deferred Compensation	465,584	884,678	1,240,259	1,459,922	1,459,922	1,459,922
6685 - Conflagration Benefits	51,588	291,914	-	-	-	-
6690 - Café Plan Benefits	3,621,580	589,686	973,584	764,235	764,235	764,235
6691 - PEHP	256,039	265,307	275,200	275,400	275,400	275,400
6693 - Health Trust	205,206	218,335	219,974	235,124	235,124	235,124
6703 - Cell/Tech Allowance	3,025	2,275	3,000	2,400	2,400	2,400
6705 - Workers Compensation	-	-	13,317	-	-	-
Benefits Total	12,820,134	10,973,272	11,978,181	11,964,395	11,964,395	11,964,395
Materials & Services						
7005 - Discounts Taken	78	-	-	-	-	-
7015 - Meeting Expense	37	237	400	-	-	-
7040 - Dues & Publications	695	-	-	-	-	-
7050 - Program R & D	-	-	2,000	-	-	-
7055 - Operating Supply	188,965	11,013	9,942	3,500	3,500	3,500
7060 - Conflagration Supply/Services	-	132,665	-	-	-	-
7065 - Fire Fighting Supply	42,773	54,483	54,500	68,563	68,563	68,563
7070 - Rescue Supply	51	-	4,880	-	-	-
7075 - EMS Supply	95	(10)	-	-	-	-
7085 - Uniform & Protective Eqpt	83,374	2,373	3,300	3,900	3,900	3,900
7090 - Office Supplies	355	399	350	800	800	800
7105 - Household Goods	120	122	-	-	-	-
7110 - Professional Services	14,878	-	7,000	20,000	20,000	20,000
7115 - Dispatch Services	1,610,774	1,713,508	-	-	-	-
7117 - Utilities - Electric	461	471	480	-	-	-
7120 - Utilities - Other	25	25	-	-	-	-
7122 - Utilities - Telephone	5,296	5,296	-	-	-	-
7142 - Travel Expense	-	212	-	500	500	500
7160 - Equipment Maintenance	24,986	28,362	5,000	2,500	2,500	2,500
7165 - Radio Maintenance	-	194	-	-	-	-
7180 - Computer & AV Maintenance	-	8,929	-	-	-	-
7190 - Training Expense	600	-	-	-	-	-
7210 - Small Tool, Eqpts & Furnishing	2,709	-	-	-	-	-
7215 - Other Expense	-	35	-	-	-	-
Materials & Services Total	1,976,271	1,958,313	87,852	99,763	99,763	99,763
Capital Outlay						
8825 - Fire Fighting Equipment	11,201	-	-	-	-	-
Capital Outlay Total	11,201	-	-	-	-	-
Grand Total	41,687,874	42,694,620	42,051,042	41,179,754	41,179,754	41,179,754

Emergency Management (Closed)

This department was closed during FY 2021-22 as a result of mid-year budget reductions. The Emergency Management department was tasked with improving overall disaster preparedness for the district. This included COVID-19 planning, refining the Continuity of Operations Plan, participating in regional emergency management exercises with outside agencies, and improving the disaster resilience of the community. These operations have been absorbed into General Operations.

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Salaries & Wages						
5506 - Exempt Staff Group	116,686	120,187	96,187	-	-	-
5540 - Temporary Labor	4,516	349	6,656	-	-	-
5600 - Overtime	126	4,550	-	-	-	-
Salaries & Wages Total	121,328	125,086	102,843	-	-	-
Benefits						
6620 - SS/Medicare	9,307	9,569	7,103	-	-	-
6640 - Tri-Met Taxes	935	974	994	-	-	-
6656 - PERS Employer	33,437	35,587	14,217	-	-	-
6670 - Deferred Compensation	350	1,456	3,050	-	-	-
6690 - Caf� Plan Benefits	16,725	3,463	3,054	-	-	-
6691 - PEHP	1,150	1,200	700	-	-	-
6693 - Health Trust	1,167	1,202	1,202	-	-	-
6705 - Workers Compensation	-	-	46	-	-	-
Benefits Total	63,071	53,452	30,366	-	-	-
Materials & Services						
7015 - Meeting Expense	125	26	600	-	-	-
7040 - Dues & Publications	315	28	175	-	-	-
7045 - Awards & Recognitions	-	-	250	-	-	-
7055 - Operating Supply	964	3,170	6,370	-	-	-
7085 - Uniform & Protective Eqpt	154	759	300	-	-	-
7090 - Office Supplies	16	-	-	-	-	-
7095 - Software & Supplies	-	-	500	-	-	-
7140 - Schools/Conferences Registrat	623	-	400	-	-	-
7142 - Travel Expense	-	-	1,300	-	-	-
Materials & Services Total	2,197	3,983	9,895	-	-	-
Grand Total	186,596	182,521	143,104	-	-	-

Floater Pool (Closed)

This budgeted program was originally created to budget for firefighters assigned to the floater pool. For administrative ease, these firefighters are now budgeted within the General Operations budget like all other station staffing. This budget program will not be used going forward.

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Salaries & Wages						
5510 - Captain	-	-	119,028	-	-	-
5512 - Lieutenant	-	-	546,000	-	-	-
5515 - Apparatus Operator	-	-	585,943	-	-	-
5520 - Fire Fighter	-	-	768,783	-	-	-
5545 - Premium Pay	-	-	53,075	-	-	-
Salaries & Wages Total	-	-	2,072,829	-	-	-
Benefits						
6620 - SS/Medicare	-	-	158,571	-	-	-
6640 - Tri-Met Taxes	-	-	16,245	-	-	-
6656 - PERS Employer	-	-	501,063	-	-	-
6690 - Caf� Plan Benefits	-	-	64,134	-	-	-
6691 - PEHP	-	-	25,200	-	-	-
6693 - Health Trust	-	-	20,198	-	-	-
6705 - Workers Compensation	-	-	2,284	-	-	-
Benefits Total	-	-	787,695	-	-	-
Materials & Services						
7085 - Uniform & Protective Eqpt	-	-	6,300	-	-	-
Materials & Services Total	-	-	6,300	-	-	-
Grand Total	-	-	2,866,824	-	-	-

Health & Wellness (101110)

Health & Wellness offers the district an in-house, comprehensive wellness program. Wellness staff interact with firefighters, staff, and volunteers to promote healthy lifestyle changes. Main components of the program include medical evaluation, physical fitness, injury prevention/rehabilitation, disease prevention/education, behavioral health, and data collection.

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Salaries & Wages						
5506 - Exempt Staff Group	207,176	219,996	223,664	245,212	245,212	245,212
5530 - Non-exempt Staff Group	55,650	105,444	148,652	191,173	191,173	191,173
5540 - Temporary Labor	17,340	-	-	-	-	-
5600 - Overtime	17,502	17,942	25,165	26,254	26,254	26,254
Salaries & Wages Total	297,667	343,382	397,481	462,639	462,639	462,639
Benefits						
6620 - SS/Medicare	22,926	26,565	31,067	35,330	35,330	35,330
6640 - Tri-Met Taxes	2,330	2,711	3,347	3,672	3,672	3,672
6656 - PERS Employer	77,895	83,391	92,743	109,134	109,134	109,134
6670 - Deferred Compensation	9,000	9,442	12,800	17,541	17,541	17,541
6690 - Café Plan Benefits	55,575	15,789	16,794	16,650	16,650	16,650
6691 - PEHP	3,600	4,800	5,400	6,000	6,000	6,000
6693 - Health Trust	2,628	3,254	3,933	4,364	4,364	4,364
6701 - Vehicle Allowance	4,408	4,408	4,408	-	-	-
6705 - Workers Compensation	-	-	229	-	-	-
Benefits Total	178,362	150,361	170,721	192,691	192,691	192,691
Materials & Services						
7015 - Meeting Expense	64	-	-	-	-	-
7040 - Dues & Publications	811	685	1,064	1,000	1,000	1,000
7055 - Operating Supply	1,388	1,712	2,557	2,300	2,300	2,300
7085 - Uniform & Protective Eqpt	358	445	625	625	625	625
7090 - Office Supplies	595	945	700	800	800	800
7095 - Software & Supplies	14,975	5,311	6,405	7,775	7,775	7,775
7105 - Household Goods	388	1,159	1,485	850	850	850
7110 - Professional Services	20,525	62,905	64,905	66,000	66,000	66,000
7135 - Medical Exams	91,745	135,117	164,480	144,800	144,800	144,800
7140 - Schools/Conferences Registrati	2,118	1,125	-	500	500	500
7141 - Tuition Reimbursement	-	-	500	-	-	-
7142 - Travel Expense	2,893	-	-	-	-	-
7145 - Mileage Reimbursement	346	192	300	400	400	400
7170 - Facility Maintenance	3,241	4,279	3,550	4,500	4,500	4,500
7180 - Computer & AV Maintenance	-	1,951	1,550	-	-	-
7190 - Training Expense	-	-	364	-	-	-
7210 - Small Tool, Eqpts & Furnishing	4,350	15,861	1,020	-	-	-
Materials & Services Total	143,797	231,687	249,505	229,550	229,550	229,550
Grand Total	619,827	725,430	817,707	884,880	884,880	884,880

Safety (101120)

This department focuses on the reduction and prevention of line-of-duty injuries and deaths. The Safety Department ensures district compliance with Occupational Safety & Health Administration (OSHA) requirements.

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Salaries & Wages						
5600 - Overtime	2,740	1,222	3,000	7,000	7,000	7,000
Salaries & Wages Total	2,740	1,222	3,000	7,000	7,000	7,000
Benefits						
6620 - SS/Medicare	183	89	230	536	536	536
6640 - Tri-Met Taxes	18	9	24	56	56	56
6656 - PERS Employer	662	287	687	1,603	1,603	1,603
6670 - Deferred Compensation	-	10	134	102	102	102
Benefits Total	864	395	1,075	2,297	2,297	2,297
Materials & Services						
7055 - Operating Supply	3,107	-	500	250	250	250
7140 - Schools/Conferences Registrati	-	-	-	1,000	1,000	1,000
Materials & Services Total	3,107	-	500	1,250	1,250	1,250
Grand Total	6,710	1,617	4,575	10,547	10,547	10,547

Communications (101160)

The Communications budget primarily pays for dispatch fees provided by Clackamas County Communications (CCOM). The budget also funds maintenance and repair of the district's radios.

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Materials & Services						
7078 - Department Consumables	-	-	400	-	-	-
7115 - Dispatch Services	-	-	1,637,205	1,771,039	1,771,039	1,771,039
7122 - Utilities - Telephone	-	3,580	9,426	3,600	3,600	3,600
7165 - Radio Maintenance	11,834	29,594	29,450	27,980	27,980	27,980
7210 - Small Tool, Eqpts & Furnishing	2,882	11,143	-	-	-	-
Materials & Services Total	14,716	44,317	1,676,481	1,802,619	1,802,619	1,802,619
Capital Outlay						
8845 - Communications Equipment	6,800	-	-	-	-	-
8890 - Computer & AV Equipment	360	-	-	-	-	-
Capital Outlay Total	7,160	-	-	-	-	-
Grand Total	21,876	44,317	1,676,481	1,802,619	1,802,619	1,802,619

Training (101100)



The Training Division is responsible for continuing education for all operation personnel, including career and volunteer. The department ensures firefighters have adequate training and certifications as required by local, state, and federal regulations. The Training Division also focuses on collaboration with Fire Science programs within local education institutions.

Significant Changes

- The adopted budget has overtime funding to allow Training to operate several academies in FY 2022-23: an entry-level academy to backfill for attrition and increase staffing for D-shift, a volunteer academy, and the apprenticeship academy.
- 0.5 FTE within the Training Division will be supporting the apprenticeship program for FY 2022-23, so half of those wages and benefits are budgeted in the Grants Fund.

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Salaries & Wages						
5505 - Battalion Chief	157,881	149,100	151,404	152,918	152,918	152,918
5506 - Exempt Staff Group	18,310	77,458	81,182	83,992	83,992	83,992
5510 - Captain	329,591	239,281	238,056	60,110	60,110	60,110
5512 - Lieutenant	-	219,489	218,400	220,585	220,585	220,585
5530 - Non-exempt Staff Group	146,139	113,925	115,847	121,220	121,220	121,220
5540 - Temporary Labor	7,444	7,145	15,000	8,000	8,000	8,000
5545 - Premium Pay	-	12	-	-	-	-
5555 - School Replacement	7,787	10,044	-	-	-	-
5563 - Retirement/Separation Vacation	23,343	13,004	-	-	-	-
5600 - Overtime	54,597	58,439	46,000	56,500	56,500	56,500
Salaries & Wages Total	745,092	887,897	865,889	703,325	703,325	703,325
Benefits						
6620 - SS/Medicare	47,525	64,795	68,581	53,438	53,438	53,438
6640 - Tri-Met Taxes	5,701	6,861	7,026	5,582	5,582	5,582
6656 - PERS Employer	172,047	213,206	219,201	168,519	168,519	168,519
6670 - Deferred Compensation	14,371	20,732	25,970	33,196	33,196	33,196
6690 - Café Plan Benefits	124,773	20,471	24,432	21,645	21,645	21,645
6691 - PEHP	8,100	8,400	9,600	7,800	7,800	7,800
6693 - Health Trust	6,720	7,992	8,049	6,389	6,389	6,389
6703 - Cell/Tech Allowance	575	925	600	600	600	600
6705 - Workers Compensation	-	-	391	-	-	-
Benefits Total	379,811	343,383	363,850	297,169	297,169	297,169

Departments & Programs — Training (101100)

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Materials & Services						
7015 - Meeting Expense	80	677	-	-	-	-
7040 - Dues & Publications	1,000	835	1,330	1,000	1,000	1,000
7055 - Operating Supply	2,055	151	3,000	-	-	-
7065 - Fire Fighting Supply	3,176	334	2,500	1,750	1,750	1,750
7075 - EMS Supply	12	-	-	-	-	-
7085 - Uniform & Protective Eqpt	1,578	1,401	834	1,500	1,500	1,500
7090 - Office Supplies	1,007	1,430	1,700	810	810	810
7095 - Software & Supplies	34,252	-	1,375	2,850	2,850	2,850
7105 - Household Goods	2,660	1,553	2,741	2,010	2,010	2,010
7110 - Professional Services	600	4,880	700	-	-	-
7116 - Utilities - Natural Gas	5,224	5,096	3,542	5,400	5,400	5,400
7117 - Utilities - Electric	13,513	13,091	14,229	14,000	14,000	14,000
7118 - Utilities - Garbage	7,788	6,921	10,820	7,800	7,800	7,800
7119 - Utilities - Water	11,728	10,757	9,468	11,800	11,800	11,800
7140 - Schools/Conferences Registrati	6,748	18,377	4,200	2,000	2,000	2,000
7142 - Travel Expense	654	672	3,611	9,000	9,000	9,000
7160 - Equipment Maintenance	980	790	1,069	950	950	950
7170 - Facility Maintenance	432	1,176	-	-	-	-
7180 - Computer & AV Maintenance	40	3,648	-	-	-	-
7190 - Training Expense	36,393	35,681	60,000	40,890	40,890	40,890
7210 - Small Tool, Eqpts & Furnishing	8	42	-	-	-	-
Materials & Services Total	129,929	107,511	121,119	101,760	101,760	101,760
Grand Total	1,254,831	1,338,792	1,350,858	1,102,254	1,102,254	1,102,254

SCBA Program (101130)

Well-maintained Self-Contained Breathing Apparatus (SCBA) are critical for the daily operations and safety of the district’s firefighters, as they allow firefighters to safely breathe in immediately dangerous to life or health atmospheres.

This budget provides for maintenance and overtime costs required to service the district’s SCBA.

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Salaries & Wages						
5600 - Overtime	11,539	3,195	13,898	7,500	7,500	7,500
Salaries & Wages Total	11,539	3,195	13,898	7,500	7,500	7,500
Benefits						
6620 - SS/Medicare	941	241	1,063	574	574	574
6640 - Tri-Met Taxes	13	-	109	61	61	61
6656 - PERS Employer	3,293	799	3,183	1,718	1,718	1,718
6670 - Deferred Compensation	-	42	619	109	109	109
Benefits Total	4,247	1,082	4,974	2,462	2,462	2,462
Materials & Services						
7110 - Professional Services	-	-	-	12,500	12,500	12,500
7140 - Schools/Conferences Registrati	6,448	785	-	1,000	1,000	1,000
7145 - Mileage Reimbursement	88	-	-	-	-	-
7160 - Equipment Maintenance	22,777	30,159	38,800	28,000	28,000	28,000
7185 - SCBA Maintenance	105	98	-	-	-	-
Materials & Services Total	29,418	31,042	38,800	41,500	41,500	41,500
Grand Total	45,203	35,319	57,672	51,462	51,462	51,462

USAR & Truck Rescue (101140)

Urban Search and Rescue (USAR) is a technical rescue operation involving the location, extrication, and initial medical stabilization of victims trapped in an urban area. The district’s USAR members are trained to respond to collapse rescue, confined space rescue, rope rescue, trench rescue, and vehicle & machine extrication incidents.

This budget provides premium pay, overtime, associated benefits, and training expenses for the USAR and truck programs.



	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Salaries & Wages						
5545 - Premium Pay	36,890	58,261	135,000	114,700	114,700	114,700
5555 - School Replacement	-	-	6,500	-	-	-
5600 - Overtime	11,340	10,899	3,697	4,903	4,903	4,903
Salaries & Wages Total	48,230	69,159	145,197	119,603	119,603	119,603
Benefits						
6620 - SS/Medicare	3,401	5,039	8,307	9,175	9,175	9,175
6640 - Tri-Met Taxes	344	517	134	1,039	1,039	1,039
6656 - PERS Employer	11,295	15,168	33,914	27,723	27,723	27,723
6670 - Deferred Compensation	-	551	1,867	1,771	1,771	1,771
Benefits Total	15,040	21,276	44,222	39,708	39,708	39,708
Materials & Services						
7008 - ORE CAT Corporate Activity Tax	-	3	-	-	-	-
7065 - Fire Fighting Supply	8,873	12,242	-	10,000	10,000	10,000
7070 - Rescue Supply	-	948	-	-	-	-
7085 - Uniform & Protective Eqpt	-	672	1,000	-	-	-
7160 - Equipment Maintenance	1,027	7,794	2,000	1,500	1,500	1,500
7190 - Training Expense	1,050	2,592	12,364	2,700	2,700	2,700
Materials & Services Total	10,950	24,250	15,364	14,200	14,200	14,200
Capital Outlay						
8825 - Fire Fighting Equipment	4,360	-	-	-	-	-
Capital Outlay Total	4,360	-	-	-	-	-
Grand Total	78,580	114,685	204,783	173,511	173,511	173,511

Water & Rope Rescue (101141)



The Water Rescue Team has earned a reputation as a leader in the swift water rescue on the West Coast. The team is comprised of highly trained and certified water rescue technicians utilizing state-of-the-art water rescue tools, vehicles, and equipment.

The team is also a participating member of the Clackamas County Water Rescue Consortium. The consortium is a group of water rescue professionals from many of the different fire departments, law enforcement agencies and districts in Clackamas County. Regional service is provided throughout Clackamas County including the Clackamas and Willamette Rivers.

This budget provides premium pay, associated benefits, supplies, and PPE for the Water Rescue Team.

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Salaries & Wages						
5545 - Premium Pay	20,523	37,093	75,000	56,000	56,000	56,000
5600 - Overtime	6,114	69	7,997	6,700	6,700	6,700
Salaries & Wages Total	26,637	37,161	82,997	62,700	62,700	62,700
Benefits						
6620 - SS/Medicare	1,931	2,634	4,768	4,813	4,813	4,813
6640 - Tri-Met Taxes	15	22	181	553	553	553
6656 - PERS Employer	6,168	8,208	20,291	14,534	14,534	14,534
6670 - Deferred Compensation	-	271	1,028	997	997	997
Benefits Total	8,114	11,135	26,268	20,897	20,897	20,897
Materials & Services						
7065 - Fire Fighting Supply	-	-	1	3,000	3,000	3,000
7070 - Rescue Supply	-	13,142	-	-	-	-
7085 - Uniform & Protective Eqpt	393	3,397	4,890	3,000	3,000	3,000
7160 - Equipment Maintenance	154	-	400	500	500	500
Materials & Services Total	547	16,539	5,291	6,500	6,500	6,500
Grand Total	35,297	64,836	114,556	90,097	90,097	90,097

Hazardous Materials (101142)

The Hazmat team is trained at the Technician level for response to incidents involving hazardous material spills or release/potential release of hazardous materials.

This budget provides premium pay and associated benefits for the district’s Hazardous Materials Team. The budget also includes funding for equipment maintenance, training, and PPE.



	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Salaries & Wages						
5545 - Premium Pay	17,976	24,056	70,000	56,000	56,000	56,000
5555 - School Replacement	2,089	-	1	-	-	-
5600 - Overtime	-	340	2,500	2,500	2,500	2,500
Salaries & Wages Total	20,065	24,396	72,501	58,500	58,500	58,500
Benefits						
6620 - SS/Medicare	1,498	1,798	4,786	4,491	4,491	4,491
6640 - Tri-Met Taxes	148	188	81	520	520	520
6656 - PERS Employer	4,260	5,134	17,354	13,573	13,573	13,573
6670 - Deferred Compensation	-	183	359	936	936	936
Benefits Total	5,906	7,303	22,580	19,520	19,520	19,520
Materials & Services						
7070 - Rescue Supply	2,267	2,924	-	-	-	-
7085 - Uniform & Protective Eqpt	2,350	15,395	-	1,600	1,600	1,600
7140 - Schools/Conferences Registrati	6,000	3,000	-	1,500	1,500	1,500
7160 - Equipment Maintenance	5,269	11,065	8,000	10,000	10,000	10,000
Materials & Services Total	15,886	32,384	8,000	13,100	13,100	13,100
Grand Total	41,857	64,083	103,081	91,120	91,120	91,120



Wildland Rescue (101143)

The Wildland Rescue program supports the district’s wildland fire fighting program. The efforts of this program put the fire district in a position to respond to state and federal wildfire deployments, which provide an important revenue source for the district’s operations.

Expenses include conferences, certifications, and training for wildland suppression activities and gear for wildland deployments.

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Salaries & Wages						
5540 - Temporary Labor	-	-	1,000	-	-	-
5600 - Overtime	-	-	0	-	-	-
Salaries & Wages Total	-	-	1,000	-	-	-
Benefits						
6620 - SS/Medicare	-	-	266	-	-	-
6640 - Tri-Met Taxes	-	-	27	-	-	-
6656 - PERS Employer	-	-	797	-	-	-
6670 - Deferred Compensation	-	-	140	-	-	-
Benefits Total	-	-	1,230	-	-	-
Materials & Services						
7065 - Fire Fighting Supply	2,679	996	7,200	-	-	-
7085 - Uniform & Protective Eqpt	-	415	-	-	-	-
7095 - Software & Supplies	-	-	-	6,500	6,500	6,500
7140 - Schools/Conferences Registrati	-	276	600	3,720	3,720	3,720
7142 - Travel Expense	-	3,000	3,400	2,680	2,680	2,680
7160 - Equipment Maintenance	-	852	1,000	-	-	-
7190 - Training Expense	-	500	500	4,500	4,500	4,500
Materials & Services Total	2,679	6,038	12,700	17,400	17,400	17,400
Grand Total	2,679	6,038	14,930	17,400	17,400	17,400

Volunteers (101350)

Suppression volunteers are trained and equipped to respond to emergency scenes and perform firefighting and other emergency response activities. They regularly participate in fighting fires, providing emergency medical care and in fire prevention activities. Support volunteers play a critical role in providing service to the community. They provide the necessary support to meet the district’s mission by engaging in a variety of functions and roles including rehabilitation response and support, water tender response, command bus response and Chaplain duties.

This program area provides the budget for the volunteer program including overtime for professional staff to provide training, equipment and uniforms for volunteers, mileage reimbursement, and LOSAP payments.

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Salaries & Wages						
5505 - Battalion Chief	143,388	123,754	-	-	-	-
5530 - Non-exempt Staff Group	54,906	59,104	59,104	-	-	-
5540 - Temporary Labor	5,366	2,825	6,000	-	-	-
5600 - Overtime	42,379	64,624	79,750	24,000	24,000	24,000
Salaries & Wages Total	246,038	250,307	144,854	24,000	24,000	24,000
Benefits						
6620 - SS/Medicare	17,279	17,535	23,429	1,836	1,836	1,836
6640 - Tri-Met Taxes	1,882	1,944	2,400	190	190	190
6656 - PERS Employer	49,403	45,664	67,462	5,496	5,496	5,496
6670 - Deferred Compensation	3,973	4,213	5,651	348	348	348
6690 - Café Plan Benefits	33,450	6,322	6,108	-	-	-
6691 - PEHP	2,400	2,200	2,400	-	-	-
6693 - Health Trust	1,983	1,829	2,105	-	-	-
6703 - Cell/Tech Allowance	175	600	-	-	-	-
6705 - Workers Compensation	-	-	92	-	-	-
Benefits Total	110,545	80,306	109,647	7,870	7,870	7,870
Materials & Services						
7015 - Meeting Expense	61	-	100	-	-	-
7040 - Dues & Publications	1,087	1,844	1,200	1,570	1,570	1,570
7055 - Operating Supply	76,694	103,154	13,000	18,000	18,000	18,000
7065 - Fire Fighting Supply	-	17	-	-	-	-
7085 - Uniform & Protective Eqpt	28,425	36,391	24,000	29,300	29,300	29,300
7105 - Household Goods	88	98	-	-	-	-
7122 - Utilities - Telephone	4,010	4,156	2,300	4,410	4,410	4,410
7130 - Insurance - Property/Casualty	26,906	9,794	24,500	10,400	10,400	10,400
7140 - Schools/Conferences Registrati	2,339	52	-	-	-	-
7141 - Tuition Reimbursement	20,533	11,325	20,000	20,000	20,000	20,000
7145 - Mileage Reimbursement	46,014	44,722	50,000	50,000	50,000	50,000
7150 - Volunteer Fire Fighter Exp	40,000	41,300	40,000	40,000	40,000	40,000
7190 - Training Expense	2,217	-	-	1,780	1,780	1,780
7215 - Other Expense	-	159	-	-	-	-
Materials & Services Total	248,374	253,011	175,100	175,460	175,460	175,460
Grand Total	604,956	583,624	429,601	207,330	207,330	207,330

Emergency Medical Services (101600)



The Emergency Medical Services Division is responsible for the equipment, medical supplies, and training necessary for the district’s EMTs and paramedics to respond to medical calls. The division also manages the district’s ambulance billing contract and works with the county, EMS Consortium, and other emergency medical services partners. Division staffing consists of a division chief and EMS Trainer.

Major expenses include medicine and supplies, and also professional services expenses related to the ambulance billing contract and GEMT consultant services.

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Salaries & Wages						
5504 - Division Chief	162,929	173,499	164,703	176,600	176,600	176,600
5505 - Battalion Chief	98,335	120,530	-	-	-	-
5510 - Captain	-	118,473	119,028	120,219	120,219	120,219
5512 - Lieutenant	116,717	1,150	-	-	-	-
5530 - Non-exempt Staff Group	56,547	61,774	64,564	-	-	-
5540 - Temporary Labor	-	17,499	23,000	-	-	-
5563 - Retirement/Separation Vacation	62,557	-	-	-	-	-
5600 - Overtime	28,020	36,508	5,723	26,000	26,000	26,000
Salaries & Wages Total	525,105	529,434	377,018	322,819	322,819	322,819

Departments & Programs — Emergency Medical Services (101600)

Benefits						
6620 - SS/Medicare	34,258	34,710	29,772	23,726	23,726	23,726
6640 - Tri-Met Taxes	3,997	4,135	3,050	2,562	2,562	2,562
6656 - PERS Employer	105,720	113,954	84,880	73,926	73,926	73,926
6670 - Deferred Compensation	8,590	20,421	22,704	17,071	17,071	17,071
6690 - Café Plan Benefits	64,303	12,627	9,162	6,938	6,938	6,938
6691 - PEHP	4,400	4,800	3,600	2,500	2,500	2,500
6693 - Health Trust	4,071	4,754	3,483	2,969	2,969	2,969
6703 - Cell/Tech Allowance	275	1,200	-	600	600	600
6705 - Workers Compensation	-	-	137	-	-	-
Benefits Total	225,613	196,601	156,788	130,292	130,292	130,292
Materials & Services						
7015 - Meeting Expense	453	217	1,080	250	250	250
7040 - Dues & Publications	2,430	2,280	2,700	2,350	2,350	2,350
7045 - Awards & Recognitions	409	-	-	-	-	-
7055 - Operating Supply	6,100	25,928	-	1,000	1,000	1,000
7065 - Fire Fighting Supply	-	13	-	-	-	-
7075 - EMS Supply	357,548	389,373	261,576	330,000	330,000	330,000
7085 - Uniform & Protective Eqpt	1,404	2,026	600	1,200	1,200	1,200
7090 - Office Supplies	135	115	-	500	500	500
7110 - Professional Services	593,594	250,228	297,198	375,000	375,000	375,000
7118 - Utilities - Garbage	-	-	-	600	600	600
7135 - Medical Exams	40,249	-	-	-	-	-
7140 - Schools/Conferences Registrati	1,093	-	650	-	-	-
7142 - Travel Expense	316	-	2,844	-	-	-
7145 - Mileage Reimbursement	258	-	150	-	-	-
7160 - Equipment Maintenance	33,627	33,625	39,034	42,000	42,000	42,000
7180 - Computer & AV Maintenance	-	4,736	-	-	-	-
7190 - Training Expense	196	-	-	-	-	-
7210 - Small Tool, Eqpts & Furnishing	145	-	-	-	-	-
7215 - Other Expense	180	16,715	650	-	-	-
Materials & Services Total	1,038,136	725,257	606,482	752,900	752,900	752,900
Capital Outlay						
8835 - EMS & Rescue Equipment	135,987	-	-	-	-	-
8890 - Computer & AV Equipment	24,762	-	-	-	-	-
Capital Outlay Total	160,749	-	-	-	-	-
Grand Total	1,949,603	1,451,292	1,140,288	1,206,011	1,206,011	1,206,011

Community Paramedicine (101615)

Community Paramedicine allows firefighter paramedics to operate in expanded roles by providing underserved populations in the community with public health, primary healthcare, and preventative health services. Many frequent utilizers of 911 lack access to healthcare services. Community Paramedics assist these individuals with houselessness, opioid and substance use disorders, mental health, and other health needs. Community Paramedicine helps reduce the strain on the 911 system in a cost-effective and sustainable manner.

This program budget provides for salary, associated benefits, and operating supplies.

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Salaries & Wages						
5520 - Fire Fighter	94,899	98,302	96,777	106,732	106,732	106,732
5540 - Temporary Labor	-	-	2,000	-	-	-
5545 - Premium Pay	5,176	5,334	8,362	-	-	-
5563 - Retirement/Separation Vacation	-	-	10,000	13,100	13,100	13,100
Salaries & Wages Total	100,075	103,636	117,139	119,832	119,832	119,832
Benefits						
6620 - SS/Medicare	7,361	8,022	8,196	8,165	8,165	8,165
6640 - Tri-Met Taxes	811	849	840	848	848	848
6656 - PERS Employer	30,092	30,811	29,570	29,459	29,459	29,459
6670 - Deferred Compensation	2,243	3,871	5,396	8,213	8,213	8,213
6690 - Caf� Plan Benefits	21,739	4,581	3,054	4,163	4,163	4,163
6691 - PEHP	1,200	1,200	1,200	1,500	1,500	1,500
6693 - Health Trust	949	973	968	1,068	1,068	1,068
6705 - Workers Compensation	-	-	59	-	-	-
Benefits Total	64,395	50,307	49,283	53,416	53,416	53,416
Materials & Services						
7015 - Meeting Expense	-	-	150	-	-	-
7055 - Operating Supply	9,847	6,808	500	9,000	9,000	9,000
7085 - Uniform & Protective Eqpt	-	253	300	-	-	-
7140 - Schools/Conferences Registrati	-	-	1,745	-	-	-
7142 - Travel Expense	-	-	5,688	-	-	-
Materials & Services Total	9,847	7,061	8,383	9,000	9,000	9,000
Grand Total	174,318	161,004	174,805	182,248	182,248	182,248

Station 1 Town Center (101301)



Station 1 was built in 1983 and has three personnel that respond in Engine 301. The crew responds to incidents in the Town Center, Southgate, Errol Heights, Johnson Creek, and Overland Park neighborhoods, as well as the 82nd Avenue corridor. Station 1 also has several administrative offices including the fire chief, command and general staff, and financial services.

Station 1 Budget Summary

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Materials & Services						
7065 - Fire Fighting Supply	1,386	2,205	1,500	1,500	1,500	1,500
7070 - Rescue Supply	244	-	-	-	-	-
7085 - Uniform & Protective Eqpt	6,605	5,853	3,600	2,700	2,700	2,700
7090 - Office Supplies	385	306	300	300	300	300
7105 - Household Goods	3,119	3,255	2,100	2,250	2,250	2,250
7116 - Utilities - Natural Gas	3,011	3,014	2,568	3,600	3,600	3,600
7117 - Utilities - Electric	5,732	5,933	4,868	6,700	6,700	6,700
7118 - Utilities - Garbage	1,484	1,508	1,476	1,600	1,600	1,600
7119 - Utilities - Water	4,279	3,745	3,923	4,100	4,100	4,100
7120 - Utilities - Other	49	49	-	-	-	-
7170 - Facility Maintenance	1,941	3,436	1,500	-	-	-
Materials & Services Total	28,235	29,304	21,835	22,750	22,750	22,750
Grand Total	28,235	29,304	21,835	22,750	22,750	22,750

Station 2 Milwaukie (101302)



Station 2 was built in 1993 as part of the Public Safety Building and serves the City of Milwaukie, as well as the Ardenwald, Hector-Campbell, Island Station, Lewelling, and Linwood neighborhoods. Station 2 is staffed with 3 personnel daily responding in Engine 302.

Station 2 Budget Summary

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Materials & Services						
7065 - Fire Fighting Supply	877	761	1,324	1,500	1,500	1,500
7070 - Rescue Supply	135	51	-	-	-	-
7085 - Uniform & Protective Eqpt	1,737	2,627	2,700	2,700	2,700	2,700
7090 - Office Supplies	178	118	300	300	300	300
7105 - Household Goods	2,521	3,139	1,575	2,250	2,250	2,250
7120 - Utilities - Other	26,259	27,991	35,492	31,200	31,200	31,200
7170 - Facility Maintenance	5,715	15,633	1,500	-	-	-
7210 - Small Tool, Eqpts & Furnishing	-	62	-	-	-	-
Materials & Services Total	37,423	50,381	42,891	37,950	37,950	37,950
Grand Total	37,423	50,381	42,891	37,950	37,950	37,950

Station 3 Oak Grove (101303)



Station 3 was originally built 1940 and rebuilt in 1997 to seismic standards and protects the Jennings Lodge, Oak Grove, Oatfield Ridge, and Aldercrest neighborhoods.

The station houses a total of 5 personnel each 24-hour shift. Three personnel respond to incidents utilizing Engine 303 and two personnel respond to incidents utilizing Medic 303. Station 3 also contains administrative offices for Fire Prevention and Community Paramedicine.

Station 3 Budget Summary

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	22	-	-	-	-	-
7065 - Fire Fighting Supply	770	1,309	1,200	1,500	1,500	1,500
7070 - Rescue Supply	160	109	-	-	-	-
7085 - Uniform & Protective Eqpt	3,170	4,020	5,400	4,500	4,500	4,500
7090 - Office Supplies	458	201	650	300	300	300
7105 - Household Goods	4,241	4,630	3,150	3,750	3,750	3,750
7116 - Utilities - Natural Gas	1,799	2,014	1,767	2,400	2,400	2,400
7117 - Utilities - Electric	11,168	11,298	9,962	11,700	11,700	11,700
7118 - Utilities - Garbage	1,156	1,172	1,354	1,300	1,300	1,300
7119 - Utilities - Water	5,162	4,862	9,300	5,300	5,300	5,300
7170 - Facility Maintenance	573	1,385	1,500	-	-	-
7210 - Small Tool, Eqpts & Furnishing	683	-	-	-	-	-
Materials & Services Total	29,362	31,000	34,283	30,750	30,750	30,750
Grand Total	29,362	31,000	34,283	30,750	30,750	30,750

Station 4 Lake Road (101304)



Station 4 was originally constructed in 1973 and rebuilt in 1999, and serves the Lake Road, Westwood, Johnson City, and Webster neighborhoods, as well as Highway 224 (Milwaukie Expressway) and Interstate 205.

Four personnel respond to incidents utilizing Truck 304. The station also houses a battalion chief who responds to incidents utilizing BC 302.

Station 4 Budget Summary

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	61	18	-	-	-	-
7065 - Fire Fighting Supply	3,174	2,993	4,470	3,500	3,500	3,500
7070 - Rescue Supply	336	-	-	-	-	-
7085 - Uniform & Protective Eqpt	2,645	3,858	3,600	3,600	3,600	3,600
7090 - Office Supplies	200	375	400	300	300	300
7105 - Household Goods	4,424	5,452	2,625	3,750	3,750	3,750
7116 - Utilities - Natural Gas	2,745	2,302	1,955	2,800	2,800	2,800
7117 - Utilities - Electric	9,827	9,935	10,482	11,200	11,200	11,200
7118 - Utilities - Garbage	1,718	1,817	2,170	2,000	2,000	2,000
7119 - Utilities - Water	10,180	8,803	8,393	9,600	9,600	9,600
7120 - Utilities - Other	467	467	-	-	-	-
7170 - Facility Maintenance	1,988	2,361	1,500	-	-	-
7210 - Small Tool, Eqpts & Furnishing	81	-	-	-	-	-
Materials & Services Total	37,847	38,383	35,595	36,750	36,750	36,750
Grand Total	37,847	38,383	35,595	36,750	36,750	36,750

Station 5 Mt. Scott (101305)



Station 5 was built in 2003 and serves the Mt. Scott, Sunnyside, and Valley View neighborhoods, as well as the I-205 freeway and the Clackamas Town Center mall.

The station houses a total of four personnel on each 24-hour responding primarily in Heavy Rescue 305.

Station 5 Budget Summary

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Materials & Services						
7065 - Fire Fighting Supply	1,195	5,414	8,504	3,500	3,500	3,500
7070 - Rescue Supply	3,704	277	-	-	-	-
7085 - Uniform & Protective Eqpt	2,720	3,293	3,600	3,600	3,600	3,600
7090 - Office Supplies	289	322	800	300	300	300
7105 - Household Goods	4,071	2,693	2,100	3,000	3,000	3,000
7116 - Utilities - Natural Gas	4,055	3,748	3,533	4,500	4,500	4,500
7117 - Utilities - Electric	9,442	9,402	8,446	10,600	10,600	10,600
7118 - Utilities - Garbage	2,222	2,290	2,513	2,500	2,500	2,500
7119 - Utilities - Water	7,088	9,953	16,370	10,800	10,800	10,800
7120 - Utilities - Other	758	758	-	-	-	-
7160 - Equipment Maintenance	-	38	-	-	-	-
7170 - Facility Maintenance	1,573	4,161	1,500	-	-	-
7210 - Small Tool, Eqpts & Furnishing	-	-	1,500	-	-	-
Materials & Services Total	37,116	42,349	48,866	38,800	38,800	38,800
Grand Total	37,116	42,349	48,866	38,800	38,800	38,800

Station 6 Happy Valley (101306)



Station 6 was originally constructed in the 1950's and rebuilt in 2000 to seismic standards, and serves the City of Happy Valley, as well as the Otty and Sunnyside neighborhoods.

The station houses a total of three personnel on each 24-hour shift responding out of Engine 306.

Station 6 Budget Summary

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	-	799	-	-	-	-
7065 - Fire Fighting Supply	727	3,434	2,243	1,500	1,500	1,500
7070 - Rescue Supply	195	-	-	-	-	-
7085 - Uniform & Protective Eqpt	2,341	2,052	2,700	2,700	2,700	2,700
7090 - Office Supplies	254	309	320	300	300	300
7105 - Household Goods	2,104	3,992	1,575	2,250	2,250	2,250
7116 - Utilities - Natural Gas	1,143	1,685	1,425	2,100	2,100	2,100
7117 - Utilities - Electric	4,210	3,868	3,857	4,400	4,400	4,400
7118 - Utilities - Garbage	1,492	1,279	1,363	1,400	1,400	1,400
7119 - Utilities - Water	6,641	6,320	5,814	6,900	6,900	6,900
7170 - Facility Maintenance	1,914	2,442	1,500	-	-	-
Materials & Services Total	21,021	26,181	20,797	21,550	21,550	21,550
Grand Total	21,021	26,181	20,797	21,550	21,550	21,550

Station 7 Pleasant Valley (101307)



Station 7 serves the areas of Lombard, Pleasant Valley, and 172nd/Sunnyside neighborhoods.

The station houses a total of three full-time personnel on each 24-hour shift responding with Engine 307.

Station 7 Budget Summary

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Materials & Services						
7065 - Fire Fighting Supply	564	515	1,000	1,500	1,500	1,500
7070 - Rescue Supply	-	51	-	-	-	-
7085 - Uniform & Protective Eqpt	2,170	2,586	2,700	2,700	2,700	2,700
7090 - Office Supplies	208	178	1,750	300	300	300
7105 - Household Goods	2,296	2,255	1,575	2,250	2,250	2,250
7116 - Utilities - Natural Gas	1,899	2,096	1,721	2,500	2,500	2,500
7117 - Utilities - Electric	5,308	6,178	4,913	7,000	7,000	7,000
7118 - Utilities - Garbage	665	581	691	700	700	700
7119 - Utilities - Water	6,271	5,700	9,013	6,200	6,200	6,200
7170 - Facility Maintenance	1,386	1,819	1,500	-	-	-
7210 - Small Tool, Eqpts & Furnishing	-	-	400	-	-	-
Materials & Services Total	20,766	21,959	25,263	23,150	23,150	23,150
Grand Total	20,766	21,959	25,263	23,150	23,150	23,150

Station 8 Clackamas (101308)



Station 8 was built in 1985 and protects the Clackamas and Carver neighborhoods, the Clackamas industrial and Rock Creek areas, and the Highway 212 corridor.

The station houses a total of three full-time personnel on each 24-hour shift responding with Engine 308.

Station 8 Budget Summary

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Materials & Services						
7065 - Fire Fighting Supply	1,601	500	1,000	1,500	1,500	1,500
7070 - Rescue Supply	152	51	-	-	-	-
7075 - EMS Supply	-	2	-	-	-	-
7085 - Uniform & Protective Eqpt	2,381	1,998	2,700	2,700	2,700	2,700
7090 - Office Supplies	321	55	300	300	300	300
7105 - Household Goods	1,743	2,359	1,575	2,250	2,250	2,250
7116 - Utilities - Natural Gas	2,730	3,226	3,226	3,900	3,900	3,900
7117 - Utilities - Electric	7,526	7,388	7,860	8,300	8,300	8,300
7118 - Utilities - Garbage	2,915	2,996	3,178	3,200	3,200	3,200
7119 - Utilities - Water	1,737	1,531	1,457	1,700	1,700	1,700
7170 - Facility Maintenance	2,584	3,823	1,500	-	-	-
Materials & Services Total	23,689	23,928	22,796	23,850	23,850	23,850
Grand Total	23,689	23,928	22,796	23,850	23,850	23,850

Station 9 Holcomb (101309)



Station 9 was built in 1974 and serves the Holcomb, Bradley, Park Place, and Outlook communities.

The station houses a total of three full-time personnel on each 24-hour shift responding with Engine 309 or Interface Engine 309.

Station 9 Budget Summary

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	7	-	-	-	-	-
7065 - Fire Fighting Supply	247	1,161	1,103	1,500	1,500	1,500
7070 - Rescue Supply	96	-	-	-	-	-
7085 - Uniform & Protective Eqpt	1,282	1,396	2,700	2,700	2,700	2,700
7090 - Office Supplies	384	212	300	300	300	300
7105 - Household Goods	1,859	2,597	1,575	2,250	2,250	2,250
7116 - Utilities - Natural Gas	1,219	1,308	1,173	1,600	1,600	1,600
7117 - Utilities - Electric	3,325	3,493	3,480	4,000	4,000	4,000
7118 - Utilities - Garbage	1,073	990	463	1,100	1,100	1,100
7119 - Utilities - Water	2,992	2,898	3,000	3,200	3,200	3,200
7160 - Equipment Maintenance	117	68	-	-	-	-
7170 - Facility Maintenance	1,284	1,325	1,500	-	-	-
Materials & Services Total	13,885	15,449	15,294	16,650	16,650	16,650
Grand Total	13,885	15,449	15,294	16,650	16,650	16,650

Station 10 Beaver Creek (101310)



Station 10 was originally built in 1960 and completely rebuilt and relocated in 2000. The crew responds to incidents in the communities of Beaver Creek, Carus, and Leland.

The station houses a total three personnel on each 24-hour shift.

Station 10 Budget Summary

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Materials & Services						
7040 - Dues & Publications	-	46	-	-	-	-
7065 - Fire Fighting Supply	583	1,989	1,250	1,500	1,500	1,500
7070 - Rescue Supply	443	4	-	-	-	-
7085 - Uniform & Protective Eqpt	1,699	2,575	3,600	2,700	2,700	2,700
7090 - Office Supplies	348	362	150	300	300	300
7105 - Household Goods	2,659	2,578	2,100	2,250	2,250	2,250
7116 - Utilities - Natural Gas	6,042	5,661	5,237	6,800	6,800	6,800
7117 - Utilities - Electric	7,376	8,515	7,690	8,900	8,900	8,900
7118 - Utilities - Garbage	2,123	1,991	2,446	2,200	2,200	2,200
7119 - Utilities - Water	6,286	4,440	4,159	4,800	4,800	4,800
7170 - Facility Maintenance	2,640	4,759	1,500	-	-	-
Materials & Services Total	30,199	32,918	28,132	29,450	29,450	29,450
Grand Total	30,199	32,918	28,132	29,450	29,450	29,450

Station 11 Redland (101311)



Station 11 was constructed in 1969 and rebuilt in 2000 and serves the community of Redland and the Beaverlake and Bradley neighborhoods.

The station houses a total of three full-time personnel on each 24-hour shift.

Station 11 Budget Summary

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	7,515	8,127	8,000	8,000	8,000	8,000
7065 - Fire Fighting Supply	571	1,065	1,250	1,500	1,500	1,500
7070 - Rescue Supply	247	-	-	-	-	-
7080 - Fuel	22	-	-	-	-	-
7085 - Uniform & Protective Eqpt	1,303	2,233	2,700	2,700	2,700	2,700
7090 - Office Supplies	243	153	300	300	300	300
7105 - Household Goods	2,064	2,963	1,575	2,250	2,250	2,250
7116 - Utilities - Natural Gas	4,554	5,774	6,026	6,900	6,900	6,900
7117 - Utilities - Electric	4,501	4,958	4,090	5,600	5,600	5,600
7118 - Utilities - Garbage	2,697	2,531	1,927	2,700	2,700	2,700
7119 - Utilities - Water	2,813	2,896	2,594	3,200	3,200	3,200
7160 - Equipment Maintenance	60	-	-	-	-	-
7170 - Facility Maintenance	1,118	1,799	1,500	-	-	-
7210 - Small Tool, Eqpts & Furnishing	-	417	-	-	-	-
Materials & Services Total	27,706	32,914	29,962	33,150	33,150	33,150
Grand Total	27,706	32,914	29,962	33,150	33,150	33,150

Station 12 Logan (101312)



Station 12 was built in 1980 and is staffed by volunteer firefighters that respond with Volunteer Engine 312, Brush 312, and Water Tender 312. Station 12 is typically staffed by volunteer firefighters on weeknights and weekends.

Station 12 Budget Summary

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Materials & Services						
7008 - ORE CAT Corporate Activity Tax	-	2	-	-	-	-
7065 - Fire Fighting Supply	-	17	750	750	750	750
7090 - Office Supplies	-	-	250	100	100	100
7105 - Household Goods	485	497	600	650	650	650
7116 - Utilities - Natural Gas	1,288	1,545	1,800	1,900	1,900	1,900
7117 - Utilities - Electric	2,678	3,453	2,499	3,900	3,900	3,900
7118 - Utilities - Garbage	572	532	1,125	600	600	600
7170 - Facility Maintenance	52	1,383	1,500	-	-	-
Materials & Services Total	5,076	7,430	8,524	7,900	7,900	7,900
Grand Total	5,076	7,430	8,524	7,900	7,900	7,900

Station 13 Clarkes (101313)



Station 13 was built in 1955 and is staffed by volunteer firefighters that respond with Volunteer Engine 313 and Brush 313. Station 13 is typically staffed by volunteer firefighters on weeknights and weekends.

Station 13 Budget Summary

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	-	74	-	-	-	-
7065 - Fire Fighting Supply	105	-	350	750	750	750
7090 - Office Supplies	-	-	50	100	100	100
7105 - Household Goods	282	150	600	650	650	650
7116 - Utilities - Natural Gas	704	1,990	1,488	2,400	2,400	2,400
7117 - Utilities - Electric	5,537	4,066	3,338	4,600	4,600	4,600
7118 - Utilities - Garbage	619	581	926	700	700	700
7170 - Facility Maintenance	1,754	271	1,500	-	-	-
Materials & Services Total	9,001	7,132	8,252	9,200	9,200	9,200
Grand Total	9,001	7,132	8,252	9,200	9,200	9,200

Station 14 Boring (101314)



Station 14 was built in 1969 and upgraded in 2001 to seismic standards and serves the community of Boring.

The station houses a total of four full-time personnel each shift. Three personnel respond to incidents utilizing Engine 314. The station also houses a battalion chief who responds to incidents utilizing BC 301.

In addition to two water tenders, Station 14 also staffs one of the District’s newest apparatus, an interface engine, which sees increased use during the summer months for brush fires.

Station 14 Budget Summary

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Materials & Services						
7065 - Fire Fighting Supply	1,283	3,627	2,500	1,500	1,500	1,500
7070 - Rescue Supply	165	-	-	-	-	-
7085 - Uniform & Protective Eqpt	2,013	4,270	3,600	2,700	2,700	2,700
7090 - Office Supplies	293	255	300	300	300	300
7105 - Household Goods	2,863	3,314	2,625	3,000	3,000	3,000
7116 - Utilities - Natural Gas	6,125	5,041	4,985	6,000	6,000	6,000
7117 - Utilities - Electric	10,546	11,544	13,207	13,000	13,000	13,000
7118 - Utilities - Garbage	3,166	2,726	2,750	2,900	2,900	2,900
7119 - Utilities - Water	1,597	1,401	1,749	1,600	1,600	1,600
7170 - Facility Maintenance	2,839	7,008	1,500	-	-	-
7210 - Small Tool, Eqpts & Furnishing	397	1,099	500	-	-	-
Materials & Services Total	31,288	40,285	33,716	31,000	31,000	31,000
Grand Total	31,288	40,285	33,716	31,000	31,000	31,000

Station 15 Oregon City (101315)



Station 15 was built in 1922 and remodeled in 1998, and protects the Canemah, downtown Oregon City, McLoughlin, and Rivercrest neighborhoods, as well as Highway 99E.

The station houses a total of three full-time personnel on each 24-hour shift.

Station 15 Budget Summary

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	189	-	-	-	-	-
7065 - Fire Fighting Supply	849	1,873	1,500	1,500	1,500	1,500
7070 - Rescue Supply	102	-	-	-	-	-
7085 - Uniform & Protective Eqpt	1,210	2,244	2,700	2,700	2,700	2,700
7090 - Office Supplies	208	180	400	300	300	300
7105 - Household Goods	2,148	3,515	1,575	2,250	2,250	2,250
7116 - Utilities - Natural Gas	4,916	4,828	4,157	5,800	5,800	5,800
7117 - Utilities - Electric	9,641	9,476	10,723	10,700	10,700	10,700
7118 - Utilities - Garbage	1,958	1,807	1,675	2,000	2,000	2,000
7119 - Utilities - Water	8,326	6,886	7,833	7,500	7,500	7,500
7170 - Facility Maintenance	6,308	2,960	1,500	-	-	-
Materials & Services Total	35,854	33,769	32,063	32,750	32,750	32,750
Grand Total	35,854	33,769	32,063	32,750	32,750	32,750

Station 16 Hilltop (101316)



The station serves the areas of Caufield, Clackamas Community College, Gaffney, Hillendale, Oregon City Hilltop, South End, as well as Highway 213.

The station houses seven full-time personnel day. Four personnel respond to incidents utilizing Truck 316. Two single-role paramedics (on a 12-hour, seven-day-a-week, two-shift schedule) respond to incidents utilizing Medic 316. The station also houses a battalion chief who responds to incidents utilizing BC 303.

Station 16 Budget Summary

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	22	-	-	-	-	-
7065 - Fire Fighting Supply	1,906	8,017	6,000	3,500	3,500	3,500
7070 - Rescue Supply	561	51	-	-	-	-
7080 - Fuel	4	-	-	-	-	-
7085 - Uniform & Protective Eqpt	3,483	3,377	4,800	4,800	4,800	4,800
7090 - Office Supplies	321	539	900	300	300	300
7105 - Household Goods	2,986	3,495	3,325	4,750	4,750	4,750
7116 - Utilities - Natural Gas	3,157	3,589	6,245	4,300	4,300	4,300
7117 - Utilities - Electric	14,608	14,294	8,499	14,800	14,800	14,800
7118 - Utilities - Garbage	2,150	1,985	1,836	2,200	2,200	2,200
7119 - Utilities - Water	6,416	9,802	6,375	10,600	10,600	10,600
7170 - Facility Maintenance	780	1,992	1,500	-	-	-
7210 - Small Tool, Eqpts & Furnishing	500	199	500	-	-	-
Materials & Services Total	36,894	47,339	39,980	45,250	45,250	45,250
Grand Total	36,894	47,339	39,980	45,250	45,250	45,250

Station 17 South End (101317)



Station 17 was built in 2004 by the former Oregon City Fire Department. After Oregon City Fire Department was annexed by Clackamas Fire District #1, the station opened full-time as Station 17 on July 1, 2008. It serves the South End, Tower Vista, and Hazel Grove neighborhoods. The station houses a total of three full-time personnel on each 24-hour shift.

Station 17 Budget Summary

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Materials & Services						
7065 - Fire Fighting Supply	1,575	962	1,500	1,500	1,500	1,500
7070 - Rescue Supply	104	152	-	-	-	-
7080 - Fuel	22	-	-	-	-	-
7085 - Uniform & Protective Eqpt	2,037	1,672	2,700	2,700	2,700	2,700
7090 - Office Supplies	265	115	300	300	300	300
7105 - Household Goods	2,182	1,868	1,575	2,250	2,250	2,250
7116 - Utilities - Natural Gas	2,024	2,969	1,896	3,600	3,600	3,600
7117 - Utilities - Electric	7,444	6,929	7,070	7,800	7,800	7,800
7118 - Utilities - Garbage	536	495	557	600	600	600
7119 - Utilities - Water	3,005	3,474	1,817	3,800	3,800	3,800
7160 - Equipment Maintenance	-	3	-	-	-	-
7170 - Facility Maintenance	1,664	914	1,500	-	-	-
Materials & Services Total	20,860	19,552	18,915	22,550	22,550	22,550
Grand Total	20,860	19,552	18,915	22,550	22,550	22,550

Station 18 Eagle Creek (101318)



Station 18 was built in 1999 and serves the community of Eagle Creek. The station is staffed with 3 personnel each shift responding with Engine 318, Water Tender 318, and Brush Rig 318.

Station 18 Budget Summary

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Materials & Services						
7040 - Dues & Publications	3	-	-	-	-	-
7055 - Operating Supply	9	-	-	-	-	-
7065 - Fire Fighting Supply	1,087	1,517	1,250	1,500	1,500	1,500
7070 - Rescue Supply	29	51	-	-	-	-
7085 - Uniform & Protective Eqpt	835	707	2,700	2,700	2,700	2,700
7090 - Office Supplies	244	304	300	300	300	300
7105 - Household Goods	1,601	1,406	1,575	2,250	2,250	2,250
7116 - Utilities - Natural Gas	2,370	4,585	2,057	5,500	5,500	5,500
7117 - Utilities - Electric	5,420	6,641	6,718	7,500	7,500	7,500
7118 - Utilities - Garbage	1,426	1,485	1,401	1,600	1,600	1,600
7170 - Facility Maintenance	1,369	568	1,500	-	-	-
7210 - Small Tool, Eqpts & Furnishing	642	-	-	-	-	-
Materials & Services Total	15,034	17,263	17,501	21,350	21,350	21,350
Grand Total	15,034	17,263	17,501	21,350	21,350	21,350

Station 19 Damascus (101319)



Station 19 serves the community of Damascus, as well as the Foster Road and Highway 212 areas. The station was originally part of Boring Fire District #59 and was staffed by a combination of career and volunteer firefighters. In February 2017, Boring Fire was annexed by Clackamas Fire District #1, allowing staffing to increase to a full-time crew.

The station houses a total of three full-time personnel on each shift responding to incidents utilizing Squad 319. The station is also the home of the regional Water Rescue Team and staffs Water Rescue 319 with Boat 319 and CAT 319/Raft.

Station 19 Budget Summary

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Materials & Services						
7040 - Dues & Publications	22	-	-	-	-	-
7055 - Operating Supply	97	-	-	-	-	-
7065 - Fire Fighting Supply	985	2,682	6,550	3,500	3,500	3,500
7070 - Rescue Supply	535	(42)	-	-	-	-
7085 - Uniform & Protective Eqpt	1,920	3,783	3,600	2,700	2,700	2,700
7090 - Office Supplies	564	139	500	300	300	300
7105 - Household Goods	4,346	2,765	2,100	2,250	2,250	2,250
7116 - Utilities - Natural Gas	2,946	3,686	809	4,400	4,400	4,400
7117 - Utilities - Electric	13,405	13,800	4,581	14,400	14,400	14,400
7118 - Utilities - Garbage	1,214	1,162	888	1,300	1,300	1,300
7119 - Utilities - Water	2,230	4,444	1,164	4,800	4,800	4,800
7170 - Facility Maintenance	1,451	1,330	1,500	-	-	-
7210 - Small Tool, Eqpts & Furnishing	455	15	500	-	-	-
Materials & Services Total	30,172	33,764	22,192	33,650	33,650	33,650
Grand Total	30,172	33,764	22,192	33,650	33,650	33,650

Station 20 Highland (101320)



Station 20 is currently not staffed and is used to house reserve apparatus and equipment. The Highland district is served by firefighters from Station 10 and Station 13.

Station 20 Budget Summary

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Materials & Services						
7116 - Utilities - Natural Gas	-	-	200	-	-	-
7120 - Utilities - Other	-	-	100	-	-	-
Materials & Services Total	-	-	300	-	-	-
Grand Total	-	-	300	-	-	-

Station 21 Centennial Park (1013121)



Station 21 is used to support the Volunteer program.

Station 21 Budget Summary

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	1,912	251	250	-	-	-
7065 - Fire Fighting Supply	-	-	-	500	500	500
7090 - Office Supplies	-	-	-	100	100	100
7105 - Household Goods	-	-	-	500	500	500
7116 - Utilities - Natural Gas	837	898	-	1,100	1,100	1,100
7117 - Utilities - Electric	3,397	3,447	-	3,600	3,600	3,600
7118 - Utilities - Garbage	501	509	-	600	600	600
7119 - Utilities - Water	1,011	919	-	1,000	1,000	1,000
7120 - Utilities - Other	-	-	2,000	2,500	2,500	2,500
7170 - Facility Maintenance	-	1,813	1,500	-	-	-
7210 - Small Tool, Eqpts & Furnishing	89	-	-	-	-	-
Materials & Services Total	7,747	7,837	3,750	9,900	9,900	9,900
Capital Outlay						
8860 - Facility Improvement	28,567	-	-	-	-	-
Capital Outlay Total	28,567	-	-	-	-	-
Grand Total	36,314	7,837	3,750	9,900	9,900	9,900

Station 22 Gladstone (101322)



Clackamas Fire District #1 will begin operations out of Station 22 in the City of Gladstone on June 1st, 2022. The city has entered into a contract for service with the fire district to provide fire protection services for up to the next five years. Station 22 will operate with three personnel operating a fire engine 24 hours each day.

Station 22 Budget Summary

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Materials & Services						
7065 - Fire Fighting Supply	-	-	500	1,500	1,500	1,500
7085 - Uniform & Protective Eqpt	-	-	500	2,700	2,700	2,700
7090 - Office Supplies	-	-	300	300	300	300
7105 - Household Goods	-	-	1,000	2,250	2,250	2,250
7116 - Utilities - Natural Gas	-	-	200	4,500	4,500	4,500
7117 - Utilities - Electric	-	-	200	7,000	7,000	7,000
7118 - Utilities - Garbage	-	-	-	3,000	3,000	3,000
7119 - Utilities - Water	-	-	200	4,500	4,500	4,500
Materials & Services Total	-	-	2,900	25,750	25,750	25,750
Grand Total	-	-	2,900	25,750	25,750	25,750

8. Business Services

Administration (101400)

Administration primarily provides for overhead costs of the district related to cafeteria plan claims, workers compensation, post-employment benefits, insurance, legal expenses, and debt service.

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Salaries & Wages						
5501 - Fire Chief	-	1,931	-	-	-	-
5502 - Assistant Chief	-	13,961	315,000	378,000	378,000	378,000
5503 - Deputy Chief	178,921	168,932	20,000	-	-	-
5504 - Division Chief	262,022	342,331	329,405	167,520	167,520	167,520
5507 - Fire Inspectors	-	-	-	92,317	92,317	92,317
5562 - Vacation Buyback	66,406	-	-	-	-	-
5563 - Retirement/Separation Vacation	55,407	-	-	-	-	-
5600 - Overtime	31,750	3,819	-	-	-	-
Salaries & Wages Total	594,506	530,974	664,405	637,837	637,837	637,837
Benefits						
6620 - SS/Medicare	38,610	32,193	54,116	42,315	42,315	42,315
6640 - Tri-Met Taxes	4,792	4,239	5,544	5,063	5,063	5,063
6655 - PFMLI	-	-	-	85,000	85,000	85,000
6656 - PERS Employer	161,274	134,998	161,996	153,938	153,938	153,938
6670 - Deferred Compensation	19,542	21,777	27,076	34,649	34,649	34,649
6675 - Unemployment	551	3,427	5,000	10,000	10,000	10,000
6680 - Life Insurance	38,549	40,678	45,000	45,000	45,000	45,000
6685 - Conflagration Benefits	-	12,972	-	-	-	-
6689 - Cafe Plan Claims Costs	-	5,935,017	4,672,268	4,999,144	4,999,144	4,999,144
6690 - Café Plan Benefits	696,167	7,043	12,216	13,320	13,320	13,320
6691 - PEHP	3,200	3,500	4,800	4,800	4,800	4,800
6692 - Other Post-Employ Benefits	787,921	564,436	630,565	675,000	675,000	675,000
6693 - Health Trust	124,794	12,611	7,074	6,379	6,379	6,379
6703 - Cell/Tech Allowance	400	600	-	600	600	600
6705 - Workers Compensation	924,626	632,319	605,183	657,982	657,982	657,982
Benefits Total	2,800,425	7,405,810	6,230,838	6,733,190	6,733,190	6,733,190
Materials & Services						
7015 - Meeting Expense	998	823	450	750	750	750
7035 - Bank Charges	25	25	-	-	-	-
7040 - Dues & Publications	3,238	3,443	-	3,000	3,000	3,000
7045 - Awards & Recognitions	640	-	-	-	-	-
7055 - Operating Supply	7,005	8,217	5,000	4,500	4,500	4,500
7085 - Uniform & Protective Eqpt	792	2,998	2,800	3,500	3,500	3,500
7090 - Office Supplies	3,466	2,542	2,100	2,000	2,000	2,000
7095 - Software & Supplies	53	219	-	-	-	-

Departments & Programs — Administration (101400)

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
7105 - Household Goods	2,008	1,061	800	1,380	1,380	1,380
7110 - Professional Services	88,540	93,834	137,000	79,500	79,500	79,500
7116 - Utilities - Natural Gas	3,011	3,014	2,721	3,050	3,050	3,050
7117 - Utilities - Electric	5,731	5,933	5,563	6,300	6,300	6,300
7118 - Utilities - Garbage	1,484	1,508	1,464	1,670	1,670	1,670
7119 - Utilities - Water	4,279	3,745	4,742	4,000	4,000	4,000
7120 - Utilities - Other	49	49	100	50	50	50
7130 - Insurance - Property/Casualty	121,229	291,980	297,000	306,000	306,000	306,000
7140 - Schools/Conferences Registrati	435	428	1,000	8,000	8,000	8,000
7142 - Travel Expense	3,636	-	-	2,000	2,000	2,000
7175 - Office Equipment Maintenance	576	585	600	600	600	600
7205 - Postage & Freight	-	57	-	-	-	-
7210 - Small Tool, Eqpts & Furnishing	224	-	-	-	-	-
Materials & Services Total	247,421	420,459	461,340	426,300	426,300	426,300
Capital Outlay						
8870 - Furniture, Appliances & Tools	75	-	-	-	-	-
Capital Outlay Total	75	-	-	-	-	-
Debt Service						
9916 - Debt Service Principal	1,135,000	1,285,000	1,445,000	1,990,267	1,990,267	1,990,267
9917 - Debt Service Interest	749,014	694,805	630,504	811,033	811,033	811,033
Debt Service Total	1,884,014	1,979,805	2,075,504	2,801,300	2,801,300	2,801,300
Grand Total	5,526,441	10,337,049	9,432,087	10,598,627	10,598,627	10,598,627

Planning & Strategic Services (101405)

Planning & Strategic Services is a new organizational unit in FY 2022-23 to support work in Strategic Services. Currently the budget supports GIS services used for mapping and analysis.

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Materials & Services						
7110 - Professional Services	-	-	-	-	-	14,850
Materials & Services Total	-	-	-	-	-	14,850
Grand Total	-	-	-	-	-	14,850

Logistics (101440)

The Logistics Department supplies the district’s 22 career and volunteer fire stations, as well as the administrative and support divisions, with the tools and supplies needed for them to perform the increasingly complex task of providing emergency services to district residents.

Significant Changes

A division chief position budgeted in the Administration department budget in FY 2021-22 is now more appropriately budgeted in Logistics. Logistics also gained a position in FY 2021-22 through reassignment to coordinate the district’s radio communications.

The Logistics Manager position was eliminated through attrition as part of the FY 2021-22 budget reductions.

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Salaries & Wages						
5504 - Division Chief	-	-	-	167,520	167,520	167,520
5506 - Exempt Staff Group	139,597	193,479	196,693	74,554	74,554	74,554
5515 - Apparatus Operator	-	-	-	103,077	103,077	103,077
5530 - Non-exempt Staff Group	120,192	102,753	104,785	109,204	109,204	109,204
5540 - Temporary Labor	6,963	10,370	3,200	-	-	-
5600 - Overtime	-	(4,440)	-	-	-	-
Salaries & Wages Total	266,753	302,162	304,678	454,355	454,355	454,355
Benefits						
6620 - SS/Medicare	20,555	23,285	23,645	33,486	33,486	33,486
6640 - Tri-Met Taxes	2,119	2,446	2,422	3,607	3,607	3,607
6656 - PERS Employer	55,011	65,812	66,546	108,754	108,754	108,754
6670 - Deferred Compensation	8,325	8,719	11,400	24,005	24,005	24,005
6690 - Café Plan Benefits	67,232	15,932	12,216	16,650	16,650	16,650
6691 - PEHP	4,400	4,800	4,500	6,000	6,000	6,000
6693 - Health Trust	2,598	2,962	3,015	4,544	4,544	4,544
6701 - Vehicle Allowance	2,204	4,408	1,508	-	-	-
6705 - Workers Compensation	-	-	183	-	-	-
Benefits Total	162,444	128,366	125,435	197,046	197,046	197,046
Materials & Services						
7008 - ORE CAT Corporate Activity Tax	15	2	-	-	-	-
7040 - Dues & Publications	2,000	2,436	2,000	-	-	-
7055 - Operating Supply	17,754	16,381	12,750	13,500	13,500	13,500
7078 - Department Consumables	3,344	2,081	2,000	2,900	2,900	2,900
7085 - Uniform & Protective Eqpt	165,209	163,265	101,750	125,000	125,000	125,000
7090 - Office Supplies	1,024	1,001	1,050	1,100	1,100	1,100
7105 - Household Goods	499	724	1,000	700	700	700
7116 - Utilities - Natural Gas	5,950	6,236	6,540	6,600	6,600	6,600
7117 - Utilities - Electric	14,919	16,789	16,080	17,800	17,800	17,800
7119 - Utilities - Water	9,346	6,963	11,040	8,800	8,800	8,800
7120 - Utilities - Other	281	174	300	250	250	250
7145 - Mileage Reimbursement	103	40	50	50	50	50
7155 - Vehicle Maintenance	13	-	-	-	-	-
7160 - Equipment Maintenance	-	21	5,000	110	110	110

Departments & Programs — Logistics (101440)

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
7170 - Facility Maintenance	968	719	-	-	-	-
7187 - Fire Extinguisher Expense	3,006	6,154	4,000	4,900	4,900	4,900
7205 - Postage & Freight	19,226	29,814	30,000	26,300	26,300	26,300
7210 - Small Tool, Eqpts & Furnishing	5,742	2,215	615	2,300	2,300	2,300
Materials & Services Total	249,399	255,015	194,175	210,310	210,310	210,310
Grand Total	678,595	685,543	624,288	861,711	861,711	861,711

Fleet Services (101150)



The Fleet Division maintains the ever-growing fleet of fire and emergency apparatus and staff vehicles through preventative maintenance and repair.

All Fleet Technicians are Emergency Vehicle Technician certified in addition to ASE certifications, which vary from automotive to medium and heavy-duty truck certifications among others.

In addition to maintaining every vehicle within Clackamas Fire, the fleet division also maintains and repairs apparatus and vehicles from other jurisdictions through intergovernmental agreements.

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Salaries & Wages						
5506 - Exempt Staff Group	238,268	247,430	247,430	249,905	249,905	249,905
5530 - Non-exempt Staff Group	442,232	465,978	536,412	521,778	521,778	521,778
5600 - Overtime	8,098	(1,326)	9,000	10,000	10,000	10,000
Salaries & Wages Total	688,598	712,083	792,842	781,683	781,683	781,683
Benefits						
6620 - SS/Medicare	53,456	54,636	60,652	59,799	59,799	59,799
6640 - Tri-Met Taxes	5,420	5,702	6,214	6,204	6,204	6,204
6656 - PERS Employer	112,548	112,834	146,993	144,924	144,924	144,924
6670 - Deferred Compensation	18,926	18,244	20,400	23,400	23,400	23,400
6690 - Café Plan Benefits	136,980	30,229	37,486	29,970	29,970	29,970
6691 - PEHP	9,200	9,600	10,800	10,800	10,800	10,800
6693 - Health Trust	6,796	7,107	7,838	7,717	7,717	7,717
6702 - Tool Allowance	5,550	5,925	6,000	6,000	6,000	6,000
6705 - Workers Compensation	-	-	412	-	-	-
Benefits Total	348,875	244,277	296,795	288,814	288,814	288,814
Materials & Services						
7008 - ORE CAT Corporate Activity Tax	147	289	-	-	-	-
7040 - Dues & Publications	403	-	705	-	-	-
7055 - Operating Supply	81,301	72,744	133,959	114,050	114,050	114,050
7075 - EMS Supply	-	9	-	-	-	-
7078 - Department Consumables	16,093	21,314	19,500	19,000	19,000	19,000
7080 - Fuel	202,077	224,914	347,007	482,543	482,543	482,543
7085 - Uniform & Protective Eqpt	5,166	4,430	6,883	7,283	7,283	7,283
7090 - Office Supplies	311	1,051	850	750	750	750
7095 - Software & Supplies	7,418	8,762	8,768	10,515	10,515	10,515
7105 - Household Goods	751	639	1,000	1,000	1,000	1,000

Departments & Programs — Fleet Services (101150)

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
7118 - Utilities - Garbage	2,443	2,889	2,451	3,200	3,200	3,200
7140 - Schools/Conferences Registrati	985	-	4,700	5,655	5,655	5,655
7155 - Vehicle Maintenance	372,036	418,328	417,527	436,600	436,600	436,600
7160 - Equipment Maintenance	14,380	25,284	51,000	49,500	49,500	49,500
7170 - Facility Maintenance	3,604	4,224	4,800	-	-	-
7190 - Training Expense	1,708	25	-	-	-	-
7210 - Small Tool, Eqpts & Furnishing	4,193	-	1,200	2,500	2,500	2,500
Materials & Services Total	713,014	784,902	1,000,350	1,132,596	1,132,596	1,132,596
Grand Total	1,750,488	1,741,262	2,089,987	2,203,093	2,203,093	2,203,093

Facilities (101410)

The Facilities Department is responsible for the inspection, preventative maintenance, repair, and replacement of the district's facilities and equipment. The district's facilities include 22 fire stations, a training center, a logistics/fleet center, and administrative offices.

The Facilities Manager position was eliminated through attrition as part of the FY 21-22 budget reductions.

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Salaries & Wages						
5506 - Exempt Staff Group	121,903	127,415	127,415	-	-	-
5530 - Non-exempt Staff Group	180,273	191,429	201,392	200,324	200,324	200,324
5540 - Temporary Labor	6,880	14,356	20,000	-	-	-
5600 - Overtime	-	5,265	-	-	-	-
Salaries & Wages Total	309,056	338,464	348,807	200,324	200,324	200,324
Benefits						
6620 - SS/Medicare	23,484	25,707	26,684	15,325	15,325	15,325
6640 - Tri-Met Taxes	2,388	2,636	2,734	1,590	1,590	1,590
6656 - PERS Employer	64,589	69,115	72,569	37,140	37,140	37,140
6670 - Deferred Compensation	7,199	7,260	10,500	7,200	7,200	7,200
6690 - Caf� Plan Benefits	66,900	13,852	12,216	9,990	9,990	9,990
6691 - PEHP	4,800	4,800	4,800	3,600	3,600	3,600
6693 - Health Trust	3,022	3,188	3,288	2,004	2,004	2,004
6705 - Workers Compensation	-	-	183	-	-	-
Benefits Total	172,380	126,557	132,974	76,849	76,849	76,849
Materials & Services						
7008 - ORE CAT Corporate Activity Tax	-	15	-	-	-	-
7015 - Meeting Expense	-	-	100	-	-	-
7055 - Operating Supply	77	242	-	500	500	500
7085 - Uniform & Protective Eqpt	816	444	1,200	500	500	500
7090 - Office Supplies	79	68	100	80	80	80
7105 - Household Goods	1,225	337	-	500	500	500
7110 - Professional Services	-	-	-	85,000	85,000	85,000
7120 - Utilities - Other	83,349	86,891	90,580	93,360	93,360	93,360
7170 - Facility Maintenance	151,708	226,580	174,445	160,100	160,100	160,100
7210 - Small Tool, Eqpts & Furnishing	6,442	9,325	25,461	15,000	15,000	15,000
Materials & Services Total	243,696	323,902	291,886	355,040	355,040	355,040
Capital Outlay						
8860 - Facility Improvement	2,853	-	-	-	-	-
8870 - Furniture, Appliances & Tools	1,123	-	-	-	-	-
Capital Outlay Total	3,976	-	-	-	-	-
Grand Total	729,108	788,924	773,667	632,213	632,213	632,213

Information Technology (101220)

The Information Technology (IT) Department is responsible for supporting the district’s technology infrastructure, including computer hardware and software, internet, email, phones, and cybersecurity. IT collaborates with other divisions to evaluate technology needs and determine the best solutions.

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Salaries & Wages						
5506 - Exempt Staff Group	232,309	245,892	251,271	262,070	262,070	262,070
5530 - Non-exempt Staff Group	174,795	175,909	233,960	297,536	297,536	297,536
5540 - Temporary Labor	-	6,400	-	-	-	-
5600 - Overtime	11,697	13,500	1,000	5,000	5,000	5,000
Salaries & Wages Total	418,802	441,701	486,231	564,606	564,606	564,606
Benefits						
6620 - SS/Medicare	32,542	34,223	37,955	43,131	43,131	43,131
6640 - Tri-Met Taxes	3,352	3,558	3,888	4,482	4,482	4,482
6656 - PERS Employer	93,902	95,780	100,974	120,033	120,033	120,033
6670 - Deferred Compensation	11,700	11,371	13,800	19,560	19,560	19,560
6690 - Café Plan Benefits	79,800	18,317	22,270	19,980	19,980	19,980
6691 - PEHP	5,000	5,000	6,000	7,200	7,200	7,200
6693 - Health Trust	4,063	4,218	4,852	5,597	5,597	5,597
6701 - Vehicle Allowance	4,408	4,408	4,408	-	-	-
6703 - Cell/Tech Allowance	-	-	-	600	600	600
6705 - Workers Compensation	-	-	229	-	-	-
Benefits Total	234,767	176,875	194,376	220,583	220,583	220,583
Materials & Services						
7015 - Meeting Expense	69	-	-	-	-	-
7040 - Dues & Publications	80	-	1,000	40	40	40
7055 - Operating Supply	498	25	500	100	100	100
7085 - Uniform & Protective Eqpt	755	103	625	400	400	400
7090 - Office Supplies	191	95	500	600	600	600
7095 - Software & Supplies	97,166	298,668	240,350	566,440	566,440	566,440
7105 - Household Goods	740	371	750	500	500	500
7110 - Professional Services	111,510	114,070	115,000	139,760	139,760	124,910
7116 - Utilities - Natural Gas	888	783	735	830	830	830
7117 - Utilities - Electric	3,574	3,359	3,653	3,560	3,560	3,560
7119 - Utilities - Water	342	343	248	360	360	360
7120 - Utilities - Other	-	-	19,200	17,400	17,400	17,400
7122 - Utilities - Telephone	347,743	364,295	284,506	386,500	386,500	386,500
7140 - Schools/Conferences Registrati	240	-	-	750	750	750
7142 - Travel Expense	-	-	-	-	-	-
7145 - Mileage Reimbursement	-	-	1,000	-	-	-
7165 - Radio Maintenance	3,535	637	-	-	-	-
7170 - Facility Maintenance	133	1,057	-	-	-	-
7175 - Office Equipment Maintenance	46,513	44,969	62,000	47,700	47,700	47,700
7180 - Computer & AV Maintenance	72,609	76,836	55,000	81,500	81,500	81,500
Materials & Services Total	686,587	905,610	785,067	1,246,440	1,246,440	1,231,590
Capital Outlay						
8890 - Computer & AV Equipment	47,571	-	-	-	-	-
Capital Outlay Total	47,571	-	-	-	-	-
Grand Total	1,387,727	1,524,187	1,465,674	2,031,629	2,031,629	2,016,779

Data Services (Closed)

Data services functions and budget have been consolidated within the Information Technology budget as part of a reorganization. The Data Services department budget is closed in the FY 2022-23 Adopted Budget and will not be used going forward.

Of the three positions that were in Data Services, two were eliminated as part of the FY 2021-22 budget reductions and the third was moved to Financial Services to serve in the new Process Manager role.

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Salaries & Wages						
5506 - Exempt Staff Group	227,524	329,059	262,497	-	-	-
5530 - Non-exempt Staff Group	40,822	-	-	-	-	-
5540 - Temporary Labor	800	2,765	10,000	-	-	-
5600 - Overtime	-	235	-	-	-	-
Salaries & Wages Total	269,146	332,059	272,497	-	-	-
Benefits						
6620 - SS/Medicare	20,561	25,452	20,606	-	-	-
6640 - Tri-Met Taxes	2,101	2,632	2,316	-	-	-
6656 - PERS Employer	56,948	69,217	49,887	-	-	-
6670 - Deferred Compensation	8,844	11,554	9,100	-	-	-
6690 - Caf� Plan Benefits	55,563	13,547	9,162	-	-	-
6691 - PEHP	3,900	4,700	3,100	-	-	-
6693 - Health Trust	2,683	3,284	2,811	-	-	-
6701 - Vehicle Allowance	2,204	4,408	4,408	-	-	-
6703 - Cell/Tech Allowance	525	1,575	-	-	-	-
6705 - Workers Compensation	-	-	137	-	-	-
Benefits Total	153,329	136,369	101,527	-	-	-
Materials & Services						
7055 - Operating Supply	44	65	500	-	-	-
7090 - Office Supplies	467	143	250	-	-	-
7095 - Software & Supplies	270,288	292,137	324,450	-	-	-
7105 - Household Goods	1	-	-	-	-	-
7110 - Professional Services	57,904	42,731	62,000	-	-	-
7140 - Schools/Conferences Registrat	1,698	-	-	-	-	-
7142 - Travel Expense	1,760	-	-	-	-	-
7145 - Mileage Reimbursement	645	-	400	-	-	-
Materials & Services Total	332,808	335,076	387,600	-	-	-
Grand Total	755,282	803,504	761,624	-	-	-

Fire Prevention (101200)



Fire Prevention contains the Fire Marshal’s Office. The mission of this department is to protect and preserve life and property through education, engineering, and enforcement. Education opportunities include school programs, public presentations, media events, and safety fairs. Engineering activities include pre-construction plans review, fire protection system review and fire code development. Enforcement activities include commercial fire code inspections, open burning regulation enforcement, fire cause and origin investigation, and juvenile fire setter counseling.

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Salaries & Wages						
5505 - Battalion Chief	144,036	152,161	151,404	152,918	152,918	152,918
5507 - Fire Inspectors	483,197	539,374	477,718	276,950	276,950	276,950
5508 - Deputy Fire Marshal Captain	233,435	179,733	119,028	120,219	120,219	120,219
5509 - Deputy Fire Marshall Lieutenant	214,161	219,527	218,400	220,585	220,585	220,585
5530 - Non-exempt Staff Group	53,874	81,315	55,337	57,119	57,119	57,119
5535 - Other Employee	74,906	38,577	-	-	-	-
5600 - Overtime	56,192	65,512	50,098	57,560	57,560	57,560
Salaries & Wages Total	1,259,801	1,276,200	1,071,985	885,351	885,351	885,351
Benefits						
6620 - SS/Medicare	95,309	95,210	80,979	67,362	67,362	67,362
6640 - Tri-Met Taxes	9,772	10,006	8,911	7,028	7,028	7,028
6656 - PERS Employer	276,671	280,693	246,653	207,442	207,442	207,442
6670 - Deferred Compensation	24,840	39,920	49,148	47,949	47,949	47,949
6690 - Café Plan Benefits	216,282	35,345	33,594	26,640	26,640	26,640
6691 - PEHP	15,000	13,800	12,100	9,600	9,600	9,600
6693 - Health Trust	12,036	12,106	10,869	8,278	8,278	8,278
6703 - Cell/Tech Allowance	25	600	-	600	600	600
6705 - Workers Compensation	-	-	503	-	-	-
Benefits Total	649,935	487,680	442,757	374,899	374,899	374,899
Materials & Services						
7015 - Meeting Expense	211	-	-	80	80	80
7040 - Dues & Publications	6,310	5,915	2,620	4,650	4,650	4,650
7055 - Operating Supply	2,405	3,447	7,700	2,500	2,500	2,500
7065 - Fire Fighting Supply	704	287	-	3,860	3,860	3,860
7085 - Uniform & Protective Eqpt	5,233	7,598	4,268	2,700	2,700	2,700
7090 - Office Supplies	676	503	1,400	640	640	640
7105 - Household Goods	956	193	-	160	160	160
7110 - Professional Services	10,000	-	-	-	-	-

Departments & Programs — Fire Prevention (101200)

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
7116 - Utilities - Natural Gas	1,800	2,014	2,083	2,140	2,140	2,140
7117 - Utilities - Electric	11,168	11,298	11,385	11,990	11,990	11,990
7118 - Utilities - Garbage	1,156	1,172	1,354	1,240	1,240	1,240
7119 - Utilities - Water	5,162	4,862	6,000	5,160	5,160	5,160
7120 - Utilities - Other	25	25	80	25	25	25
7140 - Schools/Conferences Registrati	3,323	4,736	2,375	2,000	2,000	2,000
7142 - Travel Expense	741	-	1,683	1,000	1,000	1,000
7175 - Office Equipment Maintenance	540	-	-	-	-	-
7180 - Computer & AV Maintenance	90	-	-	-	-	-
7195 - Public Education	40,777	24,730	-	-	-	-
Materials & Services Total	91,275	66,780	40,948	38,145	38,145	38,145
Grand Total	2,001,011	1,830,659	1,555,690	1,298,395	1,298,395	1,298,395

Community Services (101415)

Community Services includes the Public information officer and public education functions of the fire district. The department works to inform the media and public about safety messages, and is also essential in providing district outreach to the community.

Community Services includes services and personnel that were previously budgeted in Public Information/Education and Government Relations.



	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Salaries & Wages						
5503 - Deputy Chief	-	15,357	183,250	-	-	-
5504 - Division Chief	-	-	-	170,312	170,312	170,312
5506 - Exempt Staff Group	-	-	-	72,554	72,554	72,554
5507 - Fire Inspectors	-	-	-	92,317	92,317	92,317
5510 - Captain	-	9,919	119,028	120,219	120,219	120,219
5530 - Non-exempt Staff Group	-	4,713	59,104	-	-	-
5535 - Other Employee	-	6,365	76,382	77,146	77,146	77,146
5540 - Temporary Labor	-	-	-	4,000	4,000	4,000
5563 - Retirement/Separation Vacation	-	-	-	12,500	12,500	12,500
5600 - Overtime	-	-	-	58,300	58,300	58,300
Salaries & Wages Total	-	36,354	437,764	607,348	607,348	607,348
Benefits						
6620 - SS/Medicare	-	2,752	20,000	44,061	44,061	44,061
6640 - Tri-Met Taxes	-	285	2,500	4,722	4,722	4,722
6656 - PERS Employer	-	9,320	125,000	146,538	146,538	146,538
6670 - Deferred Compensation	-	1,791	22,000	31,808	31,808	31,808
6690 - Café Plan Benefits	-	1,217	6,000	16,650	16,650	16,650
6691 - PEHP	-	400	3,200	6,000	6,000	6,000
6693 - Health Trust	-	364	2,000	5,326	5,326	5,326
Benefits Total	-	16,128	180,700	255,105	255,105	255,105
Materials & Services						
7040 - Dues & Publications	-	-	-	15,500	15,500	15,500
7055 - Operating Supply	-	-	-	4,800	4,800	4,800
7085 - Uniform & Protective Eqpt	-	-	-	1,250	1,250	1,250
7090 - Office Supplies	-	-	-	750	750	750
7110 - Professional Services	-	-	-	5,000	5,000	5,000
7140 - Schools/Conferences Registrati	-	-	-	2,500	2,500	2,500
7195 - Public Education	-	-	-	8,000	8,000	8,000
Materials & Services Total	-	-	-	37,800	37,800	37,800
Grand Total	-	52,482	618,464	900,253	900,253	900,253

Public Information/Education (Closed)

The functions and budget of this department have been consolidated into the Community Services department budget.

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Salaries & Wages						
5505 - Battalion Chief	-	100,989	-	-	-	-
5506 - Exempt Staff Group	17,591	66,064	69,278	-	-	-
5510 - Captain	116,717	78,225	-	-	-	-
5530 - Non-exempt Staff Group	40,656	23,564	-	-	-	-
5535 - Other Employee	-	31,826	-	-	-	-
5600 - Overtime	38,883	16,057	45,789	-	-	-
Salaries & Wages Total	213,848	316,725	115,067	-	-	-
Benefits						
6620 - SS/Medicare	15,017	22,642	9,855	-	-	-
6640 - Tri-Met Taxes	1,649	2,470	1,083	-	-	-
6656 - PERS Employer	42,355	65,969	20,220	-	-	-
6670 - Deferred Compensation	3,481	11,553	3,433	-	-	-
6690 - Café Plan Benefits	33,450	9,088	4,270	-	-	-
6691 - PEHP	2,400	3,800	1,200	-	-	-
6693 - Health Trust	1,750	3,007	1,252	-	-	-
6705 - Workers Compensation	-	-	229	-	-	-
Benefits Total	100,102	118,529	41,542	-	-	-
Materials & Services						
7040 - Dues & Publications	450	448	-	-	-	-
7045 - Awards & Recognitions	173	-	-	-	-	-
7055 - Operating Supply	7,417	7,991	7,302	-	-	-
7085 - Uniform & Protective Eqpt	49	378	240	-	-	-
7090 - Office Supplies	-	85	250	-	-	-
7095 - Software & Supplies	1,710	-	-	-	-	-
7110 - Professional Services	99	-	2,533	-	-	-
7140 - Schools/Conferences Registrat	151	-	125	-	-	-
7195 - Public Education	7,213	15,357	27,564	-	-	-
Materials & Services Total	17,262	24,259	38,014	-	-	-
Grand Total	331,213	459,513	194,623	-	-	-

Human Capital (101420)

Human Capital provides for the recruitment, hiring, promotions, and benefits administration of the fire district. The department currently has 4 FTE. Major expenses include overtime for the promotional and recruitment process, the tuition reimbursement program, and the district’s recruitment software.

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Salaries & Wages						
5506 - Exempt Staff Group	220,752	281,815	291,007	296,500	296,500	296,500
5507 - Fire Inspectors	-	-	-	92,317	92,317	92,317
5530 - Non-exempt Staff Group	38,796	-	-	-	-	-
5600 - Overtime	20,360	3,765	5,000	20,000	20,000	20,000
Salaries & Wages Total	279,907	285,580	296,007	408,817	408,817	408,817
Benefits						
6620 - SS/Medicare	21,875	22,486	23,074	31,275	31,275	31,275
6640 - Tri-Met Taxes	2,213	2,298	2,364	3,246	3,246	3,246
6656 - PERS Employer	61,963	63,810	64,937	92,174	92,174	92,174
6670 - Deferred Compensation	8,910	9,025	9,900	15,972	15,972	15,972
6690 - Café Plan Benefits	55,575	12,469	9,162	13,320	13,320	13,320
6691 - PEHP	3,650	3,600	3,300	4,800	4,800	4,800
6693 - Health Trust	2,595	2,818	2,910	3,889	3,889	3,889
6701 - Vehicle Allowance	2,204	4,408	4,408	-	-	-
6703 - Cell/Tech Allowance	775	1,200	1,200	600	600	600
6705 - Workers Compensation	-	-	137	-	-	-
Benefits Total	159,759	122,115	121,392	165,276	165,276	165,276
Materials & Services						
7015 - Meeting Expense	780	-	450	5,500	5,500	5,500
7030 - Civil Service Exam Expense	5,535	4,785	3,500	500	500	500
7040 - Dues & Publications	-	-	650	300	300	300
7055 - Operating Supply	805	739	-	350	350	350
7090 - Office Supplies	406	455	650	900	900	900
7095 - Software & Supplies	-	10,185	12,700	13,250	13,250	13,250
7110 - Professional Services	29,156	25,828	27,525	23,500	23,500	23,500
7140 - Schools/Conferences Registrati	(453)	219	3,024	2,000	2,000	2,000
7141 - Tuition Reimbursement	21,846	32,500	12,000	12,000	12,000	12,000
7142 - Travel Expense	736	-	-	-	-	-
7145 - Mileage Reimbursement	512	-	600	300	300	300
Materials & Services Total	59,322	74,711	61,099	58,600	58,600	58,600
Grand Total	498,988	482,406	478,498	632,693	632,693	632,693

Financial Services (101650)

The Financial Services Division is responsible for strategic financial planning, accounting, and financial reporting. They additionally provide services related to financial forecasting and planning, budget development and administration, financial reporting, general accounting, payroll, and debt management.

The Financial Services budget includes \$10,000 in short-term borrowing interest expenses for the potential issuance of tax anticipation notes to assist with cash flow needs through November.

The budget also includes an estimated \$85,000 towards Oregon’s Paid Family and Medical Leave Insurance program and the \$30,000 contribution to the Health Trust paid from the prescription rebate revenue.

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Salaries & Wages						
5502 - Assistant Chief	-	10,365	147,000	175,000	175,000	175,000
5506 - Exempt Staff Group	348,878	451,008	257,675	363,040	363,040	363,040
5530 - Non-exempt Staff Group	120,855	47,213	26,154	53,494	53,494	53,494
5563 - Retirement/Separation Vacation	-	29,213	-	-	-	-
5600 - Overtime	-	598	-	-	-	-
Salaries & Wages Total	469,733	538,397	430,829	591,534	591,534	591,534
Benefits						
6620 - SS/Medicare	36,096	37,996	35,282	43,517	43,517	43,517
6640 - Tri-Met Taxes	3,716	4,296	3,737	4,695	4,695	4,695
6656 - PERS Employer	97,348	112,859	85,514	120,246	120,246	120,246
6670 - Deferred Compensation	15,050	13,749	18,500	24,350	24,350	24,350
6690 - Café Plan Benefits	110,488	22,858	15,270	19,980	19,980	19,980
6691 - PEHP	7,500	7,200	4,900	7,200	7,200	7,200
6693 - Health Trust	4,318	5,058	4,707	35,916	35,916	35,916
6701 - Vehicle Allowance	3,306	4,592	4,408	-	-	-
6703 - Cell/Tech Allowance	2,400	3,500	1,800	3,600	3,600	3,600
6705 - Workers Compensation	-	-	229	-	-	-
Benefits Total	280,223	212,108	174,347	259,504	259,504	259,504
Materials & Services						
7035 - Bank Charges	14,996	13,731	11,600	13,525	13,525	13,525
7040 - Dues & Publications	862	485	435	450	450	450
7055 - Operating Supply	604	-	-	300	300	300
7090 - Office Supplies	170	676	600	360	360	360
7110 - Professional Services	17,475	49,850	57,300	24,808	24,808	24,808
7140 - Schools/Conferences Registrati	835	-	500	500	500	500
7142 - Travel Expense	2,032	-	-	-	-	-
7145 - Mileage Reimbursement	127	-	300	-	-	-
7175 - Office Equipment Maintenance	-	-	250	-	-	-

Departments & Programs — Financial Services (101650)

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
7205 - Postage & Freight	-	-	-	3,000	3,000	3,000
7215 - Other Expense	36,851	-	-	-	-	-
Materials & Services Total	73,952	64,742	70,985	42,943	42,943	42,943
Debt Service						
7020 - Debt Interest Expense	-	-	-	10,000	10,000	10,000
Debt Service Total	-	-	-	10,000	10,000	10,000
Grand Total	823,907	815,248	676,161	903,981	903,981	903,981

9. Other Funds

Grants Fund (New)

The FY 2022-23 Adopted Budget includes a new Grants Fund to separately track large special-purpose grants outside of the General Fund. It is a best practice to separate special purpose grants from the General Fund. This will also help to clarify the General Fund financial statements because one-time grant awards will no longer be mixed in with General Fund revenues, which can create the appearance that there are more ongoing resources available than is actually the case. For FY 2022-23, the Grants Fund will primarily be used for tracking expenses from the apprenticeship program.

The apprenticeship program is funded with a \$2 million grant from the State of Oregon. The details of the program are still being worked out. The tentative plan is that 7 to 9 apprentices would start in January with an academy and then be assigned to stations as apprentice firefighters. The apprentice program is supposed to last two years, meaning the \$2 million in funding will be spread across the next three fiscal years. In addition to the apprentices’ wages and benefits, it is also anticipated that the grant would cover uniforms, equipment, and educational expenses for the apprentices, and the district’s costs of program coordination, recruitment and hiring, and management of an apprentice academy.

Grants Fund Summary

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Resources						
Beginning Fund Balance	-	-	-	2,000,000	2,000,000	2,000,000
Total Resources	-	-	-	2,000,000	2,000,000	2,000,000
Requirements						
Salaries & Wages	-	-	-	310,110	310,110	310,110
Benefits	-	-	-	190,480	190,480	190,480
Materials & Services	-	-	-	128,960	128,960	128,960
Contingency	-	-	-	125,000	125,000	125,000
Ending Fund Balance	-	-	2,000,000	1,245,450	1,245,450	1,245,450
Total Requirements	-	-	2,000,000	2,000,000	2,000,000	2,000,000

Equipment Replacement Fund (Closed)

The FY 2022-23 Budget proposes to close the Equipment Replacement Fund. The remaining balance in the fund will be transferred to the Capital Replacement Fund, where it will continue to serve the same purpose of replacing the district's critical assets. The consolidation of most capital items into a single fund tied to a district capital plan will improve transparency and reduce complexity by limiting the transfers between funds. More information on the Capital Replacement Fund is included on the next page in the Capital Replacement Fund section.

The Equipment Replacement Fund was utilized for the replacement of most non-facility assets including apparatus, vehicles, cardiac monitors, self-contained breathing apparatus, computers, and radios. The fund was mostly funded with transfers from the General Fund. Other revenue sources included sales of surplus equipment and grants.

Equipment Replacement Fund Summary

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Resources						
Beginning Fund Balance	835,130	193,900	252,345	76,000	76,000	76,000
Interest	3,839	2,015	3,000	-	-	-
Surplus Sales Revenue	96,680	44,604	25,000	-	-	-
Transfers In	-	231,704	-	-	-	-
Total Resources	935,649	472,223	280,345	76,000	76,000	76,000
Requirements						
Capital Outlay	419,248	212,456	280,345	-	-	-
Transfers Out	322,500	-	-	76,000	76,000	76,000
Ending Fund Balance	193,901	259,768	-	-	-	-
Total Requirements	935,649	472,223	280,345	76,000	76,000	76,000

Capital Replacement Fund

The Capital Replacement Fund is a capital reserve fund. It was previously called the Capital Projects Fund. The FY 2022-23 Adopted Budget combines the Capital Projects Fund and the Equipment Replacement Fund into the single Capital Replacement Fund in order to reduce the number of funds and provide a centralized location for tracking district capital expenditures.

The main source of revenue for the Capital Replacement Fund is transfers from the General Fund. The fund also receives resources from the sale of existing district assets, loan proceeds, and urban renewal contributions.

	Urban Renewal (restricted)	Loan Proceeds	Unrestricted	Total
Estimated Beginning Fund Balance	1,493,000	1,660,000	88,000	3,241,000
Transfer from General Fund	-	-	192,000	192,000
Transfer from Equipment Replacement Fund	-	-	76,000	76,000
Interest Earnings	-	-	20,000	20,000
FY 2022-23 Resources	-	-	288,000	288,000
FY 22-23 Capital Expenditures	250,000	200,000	199,000	649,000
Loan Prepayment	-	560,000	-	560,000
FY 2022-23 Expenditures	250,000	760,000	199,000	1,209,000
Reserved for Future Expenditures	1,243,000	900,000	177,000	2,320,000

The beginning fund balance for the Capital Replacement Fund is estimated at \$3.2 million. The district has about \$1.5 million in remaining funds from the Clackamas Town Center Urban Renewal Plan Area. These funds are listed as restricted because approval is required from the county on which projects are eligible for these funds. The adopted budget tentatively includes \$250,000 from this balance for a proposed security gate at Station 1 and training center improvements, assuming county approval.

The fund is also receiving \$192,000 from the General Fund and the remaining balance from the Equipment Replacement Fund.

Loan Payoff

The fire district took out a loan for \$7 million in 2018. As shown above, the district has more than \$1.6 million in loan proceeds remaining. The loan currently has annual debt service payments of \$506,000 through FY 2032-33 based on a fixed interest rate of 3.89%. In FY 2033-34, the remaining balance on the loan of \$2.28 million will be due as a single balloon payment or it will be renegotiated at a new interest rate for repayment over the following five years into FY 2038-39. This represents a risk for the fire district because there is not currently an identified funding source for making such a balloon payment in FY 2033-34. There is also risk regarding the interest rate for the new loan term if instead the district and bank agreed to extend the repayment for an additional five years. Given these concerns, the district is interested in finding an alternative way to eliminate this debt obligation.

The loan terms allow for up to a 10% prepayment each year without penalty. The adopted budget includes an appropriation to make the maximum prepayment of about \$560,000 on the loan next June from a portion of the remaining loan proceeds in order to reduce the principal balance on the loan. If the district uses most of the remaining loan proceeds to make prepayments over the next four years while also continuing to make its regular annual debt service payments through 2033-34, then the entire principal balance of the loan will be paid off in 2033-34 without a balloon payment or additional debt service in the following years.

The tradeoff to this early repayment plan is that most of the loan proceeds will then not be available to fund current capital needs. The current interest rate of 3.89% is relatively favorable and the district may be unable to borrow at lower rates in the near future if other capital needs arise. Because prepayment is only allowed once a year in June, the district will have nearly the entire budget year to monitor interest rates and the district’s budget performance before committing to the prepayment.

Proposed Prepayments to Fully Retire Debt by 2033-34	
Current Proceeds	\$1,660,150
Proposed Prepayments	
2022-23	\$560,000
2023-24	\$450,000
2024-25	\$334,000
2025-26	\$80,000
Remaining	\$236,150
<u>Status Quo</u>	<u>Prepayment Option</u>
-Debt fully retired in 2038-39 (unless district identifies resources for balloon payment)	-Debt fully retired in 2033-34
-District makes annual debt service payments of \$506,588 through 2038-39 (assuming debt does not reset to higher interest rate in 2033-34)	-\$1.4 million in prepayments from existing loan proceeds
-Estimated remaining interest paid of \$2.23 million	-District makes annual debt service payments of \$506,588 through 2033-34
	-Remaining interest paid of \$1.37 million

Capital Items for FY 2022-23

Below are the capital items included in the FY 2022-23 Adopted Budget. The items included do not encompass the total needs of the organization, but are based on the funding available and the interest in keeping a balance in the fund for unforeseen circumstances. For more information on capital needs and planning, Section 10 discusses the initial five-year capital plan.

9. Other Funds — Capital Replacement Fund

FY 2022-23 Adopted Capital Projects and Items Capital Replacement Fund	
Project	Amount
Wireless Firecom Systems – Stations 11 and 19	\$9,300
Medic Unit IV Pumps	\$5,500
Narcbox	\$7,000
Concrete Replacement – Station 8	\$200,000
Facility Systems Replacements	\$33,000
Security Fence – Station 1	\$50,000
Training Center Improvements	\$200,000
Extrication Equipment	\$32,000
CradlePoint Units	\$38,000
Laptop Replacement	\$50,000
Apparatus PLL	\$12,500
Water Rescue Dry Suits	\$3,000
Rope Rescue Rope Bags	\$2,000
Treadmill – Station 5	\$5,000
Rower – Station 7	\$1,200
Safety Equipment	\$500
Total FY 2022-23 Capital Improvements	\$649,000

Capital Replacement Fund Summary

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Resources						
Beginning Fund Balance	6,317,871	5,635,140	3,585,128	3,241,000	3,241,000	3,241,000
Interest	27,210	31,909	8,000	20,000	20,000	20,000
Transfers In	200,000	-	628,104	268,000	268,000	268,000
Total Resources	6,545,081	5,667,049	4,221,232	3,529,000	3,529,000	3,529,000
Requirements						
Capital Outlay	395,353	893,088	400,514	649,000	649,000	649,000
Debt Service	506,588	506,588	506,589	560,000	560,000	560,000
Transfers Out	-	803,000	-	-	-	-
Reserved for Future Expenditures	5,643,140	3,464,373	3,314,129	2,320,000	2,320,000	2,320,000
Total Requirements	6,545,081	5,667,049	4,221,232	3,529,000	3,529,000	3,529,000

Enterprise Fund (Closed)

The FY 2022-23 Budget proposes to close the Enterprise Fund. The revenues earned by the Training program are not significant enough at this time to justify the administration and complexity of a separate special fund. Additionally, the fund is rarely used. These revenues and expenses can instead be managed within the General Fund, similar to the contract revenues earned by Fleet Services, Information Technology, Health & Wellness, and other programs.

The Enterprise Fund was used to track revenues and expenses for goods and services provided to outside agencies and the community. For example, the Training Division opens training classes to other fire agencies and receives revenues into this fund to offset the cost of offering training.

The remaining balance in the fund will be transferred to the General Fund.

Enterprise Fund Summary

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Resources						
Beginning Fund Balance	22,918	23,482	23,337	23,600	23,600	23,600
Interest	146	164	200	-	-	-
Other Income	5,350	-	31,500	-	-	-
Total Resources	28,414	23,646	55,037	23,600	-	-
Requirements						
Fire Chief's Office	-	-	5,500	-	-	-
Emergency Services	5,641	-	35,425	-	-	-
Transfers Out	-	-	-	23,600	23,600	23,600
Ending Fund Balance	22,773	23,646	14,112	-	-	-
Total Requirements	28,414	23,646	55,037	23,600	23,600	23,600

Debt Service Fund

The Debt Service Fund receives revenues from property tax collections and expends those funds solely on principal and interest payments on outstanding general obligation bonds. The property tax levy to repay general obligation bond debt is outside of the fire district’s permanent rate and is not part of the governmental limit set by Measure 5. State law requires that a separate debt service fund is established for general obligation bonds and that taxes dedicated to repaying bonds cannot be diverted or used for any other purpose.

Debt Capacity

ORS 478.410 establishes a parameter of bonded indebtedness for fire protection districts. Bonded indebtedness is limited to 1.25% of the real market value of all taxable properties within the fire district. As noted in the table below, the fire district’s debt is well within the required capacity limits.

Clackamas Fire District No. 1 General Obligation Debt Capacity	
Measure 5 Real Market Value (RMV) for FY 2022-23	\$ 44,744,695,717
Debt Capacity	
General Obligation Debt Capacity (1.25% of RMV)	\$ 559,308,696
Less Outstanding Debt Subject to Limit	\$ 21,340,000
Remaining General Obligation Debt Capacity	\$ 537,968,696
Percent of Capacity Issued	3.8%

Payment Schedule

Fiscal Year	<u>Series 2015 Bonds</u> Fund 50		<u>Series 2017 Bonds</u> Fund 50		Total Debt Service
	Principal	Interest	Principal	Interest	
2023	1,175,000	423,850	250,000	410,200	2,259,050
2024	1,245,000	365,100	320,000	400,200	2,330,300
2025	1,285,000	302,850	430,000	387,400	2,405,250
2026	1,325,000	238,600	550,000	365,900	2,479,500
2027	1,365,000	172,350	685,000	338,400	2,560,750
2028	1,410,000	131,400	795,000	304,150	2,640,550
2029	1,460,000	89,100	905,000	272,350	2,726,450
2030	1,510,000	45,300	1,020,000	236,150	2,811,450
2031	0	0	2,705,000	195,350	2,900,350
2032	0	0	2,905,000	87,150	2,992,150
2033	0	0	0	0	0
2034	0	0	0	0	0
2035	0	0	0	0	0
Total	\$10,775,000	\$1,768,550	\$10,565,000	\$2,997,250	\$26,105,800

Property Tax Levy

The fire district must submit annually to the county assessor the property tax revenues necessary to cover the debt service payments on general obligation bonds so that the assessor can charge the appropriate ad valorem property tax rate to residents. The unappropriated ending fund balance cannot exceed the amount necessary for principal and interest payments that fall between July 1 and when property tax revenues for the fiscal year are received in November.

Debt Service Fund Summary

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Resources						
Beginning Fund Balance	271,275	395,812	665,362	374,000	374,000	374,000
Property Taxes	2,171,548	2,248,960	1,641,334	2,250,000	2,250,000	2,250,000
Interest	7,189	15,357	5,000	12,000	12,000	12,000
Total Resources	2,450,012	2,660,128	2,311,696	2,636,000	2,636,000	2,636,000
Requirements						
Debt Service - Principal	1,050,000	1,170,000	1,290,000	1,425,000	1,425,000	1,425,000
Debt Service - Interest	1,004,200	952,950	896,150	834,050	834,050	834,050
Ending Fund Balance	395,812	537,178	125,546	376,950	376,950	376,950
Total Requirements	2,450,012	2,660,128	2,311,696	2,636,000	2,636,000	2,636,000

Capital Construction Fund

The Capital Construction Fund receives and expends funds from general obligation bond issuance. Similar to the Capital Replacement Fund (30), these funds allow the fire district to replace apparatus, build new facilities, improve existing facilities, and replace equipment essential to the fire district’s mission. The primary difference is that the sole source of funding for the Capital Construction Fund is bond proceeds. Bond proceeds were initially depleted at the end of FY 2018-19. A sale of bond-funded equipment in FY 2020-21 returned some resources to this fund. The district expects to fully spend the small remaining balance in FY 2022-23 as part of the Station 8 concrete replacement project.

Capital Construction Fund Summary

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Resources						
Beginning Fund Balance	-	-	4,650	3,333	3,333	3,333
Interest	-	199	250	-	-	-
Other Revenues	20,072	-	300,000	-	-	-
Transfers In	-	240,000	-	-	-	-
Total Resources	20,072	240,199	304,900	3,333	3,333	3,333
Requirements						
Capital Outlay	20,072	236,866	304,900	3,333	3,333	3,333
Reserved for Future Expenditures	-	3,333	-	-	-	-
Total Requirements	20,072	240,199	304,900	3,333	3,333	3,333

PERS Fund (Closed)

The PERS Reserve Fund was used to reserve funds for future use in smoothing the impact of anticipated increases in PERS employer rates. Fund 70 was closed in FY 2019-20.

PERS Fund Summary

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Resources						
Beginning Fund Balance	691,550	-	-	-	-	-
Interest	1,195	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Resources	692,745	-	-	-	-	-
Requirements						
Transfer to Other Funds	692,745	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-
Total Requirements	692,745	-	-	-	-	-

Wildland Mitigation Fund



Overview

The Wildland Mitigation program and fund was established in 2021 in response to the devastating 2020 wildfires. An After-Action Review (AAR) identified that with a changing climate and ever-increasing Wildland Urban Interface (WUI) threat that the district would benefit from an enhanced wildland response capability. The program has four primary objectives:

- Increased wildland response capability, both internal and external to the district.
- Mitigation of hazardous fuel loading and community risk reduction in regard to wildfires.
- Increased personnel outreach to historically disadvantaged persons and populations.
- Training, experience, and leadership development for district career personnel through interagency assignments.

Clackamas County WorkSource was awarded a \$1.7 million dollar grant from the United States Department of Labor to support displaced workers, a direct result of the same 2020 wildfires. Clackamas Fire and Clackamas County WorkSource, in conjunction with the Clackamas Community College wildland program, put this grant to use by formulating a 20-person wildland fire suppression and recovery crew. This crew, known as Crew 30, is the first full time seasonal wildland crew hosted by a structural fire agency in Oregon or Washington. The displaced workers grant fully funded the initial outfitting, training, and wages for the entire crew while working on recovery projects. The funding for this grant is being split over FY21/22 and FY22/23, allowing the program two wildfire seasons to test the feasibility of the district financially sustaining a seasonal hand crew without the large financial risk associated with a traditional pilot program.

Prior Year Achievements

The 2021 fire season started early in Oregon and remained active through September. Crew 30 was engaged by the Oregon State Fire Marshal's Office for a Conflagration Act response to the Jack Fire in Douglass County on July 7th. From that point through mid-September, the Crew was on fire assignments throughout Oregon, totaling 53 days and interagency response revenue of \$805,247.

In addition to fire assignments, the crew assisted in grant funded fire recovery efforts on both the Mt. Hood National Forest as well as the Santiam State Forest. These efforts concluded in mid-November once snowfall reached worksite levels. This recovery work focused primarily on the reduction of hazardous trees that could impact roadways and threaten public safety.

FY 2022-23 Changes and Updates

Interagency wildfire responses are challenging to forecast. The district is taking a fiscally conservative stance in regard to the number of days on assignment, and thus the associated revenue projection may increase with a demanding fire season. Increased expenditures are expected to support areas such as computers and AV (8890), travel (7142), and training (7190). These increases are a result of needs identified last fiscal year, increased crew size, and opportunity through increased awareness. As this fund and program are new, not only for the district, but also within the entire Northwest region, we will continue to gather data and refine fiscal forecasts, as necessary.

Wildland Mitigation Fund Summary

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Resources						
Beginning Fund Balance	-	-	16,549	343,643	343,643	343,643
Interest	-	-	1,000	1,000	1,000	1,000
Contract Revenues	-	-	641,949	540,390	540,390	540,390
Conflagration Revenues	-	-	163,297	143,700	143,700	143,700
Grant Revenues	-	194,810	521,848	227,646	227,646	227,646
Other Revenues	-	-	-	169,643	169,643	169,643
Total Resources	-	194,810	1,344,643	1,426,022	1,426,022	1,426,022
Requirements						
Salaries & Wages	-	135,236	818,419	704,068	704,068	704,068
Benefits	-	11,491	136,376	179,345	179,345	179,345
Materials & Services	-	31,534	116,249	135,466	135,466	135,466
Capital Outlay	-	-	6,000	16,500	16,500	16,500
Transfers Out	-	-	49,375	47,000	47,000	47,000
Contingency	-	-	-	90,000	90,000	90,000
Ending Fund Balance	-	16,549	218,224	253,643	253,643	253,643
Total Requirements	-	194,810	1,344,643	1,426,022	1,426,022	1,426,022

9. Other Funds — Wildland Mitigation Fund

Detailed Appropriation Schedule

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
Salaries & Wages						
5512 - Lieutenant	-	-	18,010	-	-	-
5521 - Forestry Tech I	-	99,168	325,039	315,000	315,000	315,000
5522 - Forestry Tech II	-	14,282	110,940	125,000	125,000	125,000
5523 - Forestry Supervisor	-	12,103	66,626	32,000	32,000	32,000
5600 - Overtime	-	9,683	297,804	232,068	232,068	232,068
Salaries & Wages Total	-	135,236	818,419	704,068	704,068	704,068
Benefits						
6620 - SS/Medicare	-	10,345	46,399	66,000	66,000	66,000
6640 - Tri-Met Taxes	-	1,060	4,512	6,769	6,769	6,769
6656 - PERS Employer	-	-	40,245	41,000	41,000	41,000
6670 - Deferred Compensation	-	-	1,200	1,200	1,200	1,200
6675 - Unemployment	-	-	42,480	50,000	50,000	50,000
6690 - Café Plan Benefits	-	-	1,500	14,376	14,376	14,376
6693 - Health Trust	-	-	40	-	-	-
6705 - Workers Compensation	-	86	-	-	-	-
Benefits Total	-	11,491	136,376	179,345	179,345	179,345
Materials & Services						
7055 - Operating Supply	-	24,379	12,967	10,000	10,000	10,000
7060 - Conflagration Supply/Services	-	-	800	-	-	-
7065 - Fire Fighting Supply	-	300	16,500	10,000	10,000	10,000
7075 - EMS Supply	-	-	-	1,000	1,000	1,000
7080 - Fuel	-	-	450	-	-	-
7085 - Uniform & Protective Eqpt	-	184	10,534	15,000	15,000	15,000
7090 - Office Supplies	-	174	2,200	1,850	1,850	1,850
7095 - Software & Supplies	-	192	1,980	7,240	7,240	7,240
7105 - Household Goods	-	491	1,500	3,000	3,000	3,000
7110 - Professional Services	-	211	21,750	5,000	5,000	5,000
7135 - Medical Exams	-	2,755	4,606	3,000	3,000	3,000
7140 - Schools/Conferences Registrati	-	-	2,000	1,000	1,000	1,000
7142 - Travel Expense	-	-	6,912	16,576	16,576	16,576
7155 - Vehicle Maintenance	-	2,447	18,000	20,000	20,000	20,000
7160 - Equipment Maintenance	-	-	2,500	2,500	2,500	2,500
7165 - Radio Maintenance	-	-	5,000	9,000	9,000	9,000
7170 - Facility Maintenance	-	-	2,500	1,500	1,500	1,500
7180 - Computer & AV Maintenance	-	400	-	1,000	1,000	1,000
7190 - Training Expense	-	-	-	25,000	25,000	25,000
7205 - Postage & Freight	-	-	300	300	300	300
7210 - Small Tool, Eqpts & Furnishing	-	-	5,750	2,500	2,500	2,500
Materials & Services Total	-	31,534	116,249	135,466	135,466	135,466
Capital Outlay						
8825 - Fire Fighting Equipment	-	-	-	3,000	3,000	3,000

9. Other Funds — Wildland Mitigation Fund

	2019-20 Actual	2020-21 Actual	2021-22 Revised Budget	FY 2022-23		
				Proposed	Approved	Adopted
8845 - Communications Equipment	-	-	6,000	4,500	4,500	4,500
8890 - Computer & AV Equipment	-	-	-	9,000	9,000	9,000
Capital Outlay Total	-	-	6,000	16,500	16,500	16,500
Transfers Out						
9980 - Transfer to General Fund	-	-	49,375	47,000	47,000	47,000
Transfers Out Total	-	-	49,375	47,000	47,000	47,000
Contingency						
9910 - Contingency	-	-	-	90,000	90,000	90,000
Contingency Total	-	-	-	90,000	90,000	90,000
Grand Total	-	178,261	1,126,419	1,172,379	1,172,379	1,172,379

10. Capital Plan

The five-year Capital Improvement Plan (CIP) is developed to represent the district's capital project needs over a five-year timespan, from FY 2022-2023 through FY 2026-2027. The CIP serves as a management decision-making tool which depicts imminent capital projects, be them new or replacement, that have been assessed to have a high priority. Regular replacement of capital items is critical for the safety of the district's firefighters as well as the public they serve.

Funding sources for the district's capital projects are the General Fund; sales of surplus equipment, and vehicles; grants; urban renewal revenues; loans; and general obligation bonds. As described in the fund summary section of the budget document, the district has reorganized its funds. For simplification, the Equipment Replacement Fund (20) has been closed and consolidated with Capital Projects Fund (30) renamed as the Capital Replacement Fund (30). The Capital Construction Fund 60 is unchanged.

Overview of District Assets

Major categories of capital projects for the district include the following:

- Facilities
- Apparatus
- Technology
- Fire Fighting Equipment
- EMS & Rescue Equipment
- Exercise Equipment

Facilities

The district is responsible for the operation, maintenance, and replacement of 22 fire stations, a training center, and a logistics/fleet center. Many locations also include administrative offices. Common facilities capital projects include roofs, HVACs, generators, concrete, and bay doors.

Technology

These projects include Mobile Data Computers (MDC), laptops, computer hardware, and implementation of software.

Fire Fighting Equipment

This includes self-contained breathing apparatus (SCBA), extrication equipment, pumps, fans, and other firefighting equipment.

Apparatus

The district manages a lean fleet, which consists of engines, trucks, water tenders, and other vehicles. An inventory of the district's current apparatus can be seen below.

The district utilizes an apparatus replacement plan to determine replacement timelines and ensure optimal performance of its apparatus. Under the replacement plan, the district's pumpers and trucks should be replaced after 20 years of life, and its tenders and brush rigs should be replaced after 25 years.

Below is a schedule depicting when apparatus replacements should occur within the next five years. Due to budget constraints, replacements originally prescribed for FY 2022-23 have been deferred to the following fiscal year.

Apparatus	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Engines	-	\$1,524,400	\$785,066	\$1,617,236	\$1,665,753
Water Tenders	-	\$360,500	\$742,630	-	-
Brush Units	-	\$200,000	-	-	-
Rehab Units	-	-	-	\$283,500	-
Specialty	-	-	-	\$44,166	\$71,502
Boat	-	-	-	\$111,047	-
Battalion Chief	-	-	\$157,013	\$80,862	-
Staff	-	\$459,786	\$306,955	\$416,154	\$231,709
Total	-	\$2,544,686	\$1,991,664	\$2,552,965	\$1,968,964

EMS & Rescue Equipment

EMS equipment consists of defibrillators, IV pumps, oxygen bottles, and other medical equipment.

Capital Projects Planned for FY 2022-23

Project	Amount
Wireless Firecom Systems – 2 apparatus	\$9,300
Medic Unit IV Pumps	\$5,500
Narcboxes	\$7,000
Concrete Replacement – Station 8	\$203,333
Facility Systems Replacements	\$33,000
Security Fence – Station 1	\$50,000
Training Center Improvements	\$200,000
Extrication Equipment	\$32,000
CradlePoint Units	\$38,000
Laptop Replacement	\$50,000
Apparatus PLL	\$12,500
Water Rescue Dry Suits	\$3,000
Rope Rescue Rope Bags	\$2,000
Treadmill – Station 5	\$5,000
Rower – Station 7	\$1,200
Safety Equipment	\$500
Crew 30 Equipment	\$16,500
Total FY 2022-23 Capital Improvements	\$668,833

The FY 2022-23 Adopted Budget appropriates \$668,833 for capital items spread across many departments. The budget includes a modest \$192,000 transfer from the General Fund to the Capital Replacement Fund.

Due to the limited unrestricted fund balance in the Capital Replacement Fund and concerns about spending the loan proceeds without a debt repayment plan, there are not sufficient funds available to meet the total assets identified for replacement. The district's capital replacement needs for FY 2022-2023 amount to roughly \$1.29 million. Due to the district's limited budget, only \$668,833 are proposed for funding within FY 2022-2023. The remaining projects will be deferred to future years.

District finance staff will continue to monitor the availability of one-time resources throughout the year to see if additional projects can be funded.

10. Capital Plan — Expenditure Outlook

Examples of larger capital projects that were requested but which the district is not proposing funding within FY 2022-2023 include the following: window replacement at Station 15 (\$60,000); additional facility systems replacement such as generators and HVAC (\$22,000); flooring at Station 3 (\$23,000); a Type IV brush unit (\$200,000); new staff vehicles in Health & Wellness, Prevention, and Fleet; and additional laptop computer replacements.

One of the larger available sources for facilities projects are remaining urban renewal funds. These are restricted to certain facilities and types of projects, with each project proposal requiring approval from the county. The FY 2022-23 budget includes \$250,000 in projects from the urban renewal fund, but this could change depending upon project selection by district leadership and the county.

Expenditure Outlook

Major Project	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	TOTAL
Apparatus	-	\$2,545,000	\$1,992,000	\$2,553,000	\$1,969,000	\$9,059,000
Facilities	\$486,333	\$299,000	\$308,000	\$317,000	\$327,000	\$1,737,333
Technology	\$97,000	\$96,000	\$99,000	\$102,000	\$105,000	\$499,000
Firefighting Equipment	\$52,500	\$80,000	\$82,000	\$84,000	\$87,000	\$385,500
EMS & Rescue Equipment	\$12,500	\$1,850,000	\$38,000	\$39,000	\$40,000	\$1,979,500
Communications	\$13,800	\$17,000	\$2,767,500	\$18,000	\$18,500	\$2,834,800
Exercise Equipment	\$6,700	\$5,000	\$5,200	\$5,400	\$5,600	\$27,900
TOTAL	\$668,833	\$4,892,000	\$5,291,700	\$3,118,400	\$2,552,100	\$16,523,033
Estimated Resources						
Urban Renewal (Restricted)	\$250,000	\$310,750	\$310,750	\$310,750	\$310,750	\$1,493,000
Loan Proceeds	\$200,000	\$36,150	-	-	-	\$236,150
Capital Replacement Fund Balance	\$7,000	\$177,000	-	-	-	\$184,000
General Fund Contribution	\$192,000	-	\$500,000	\$500,000	\$500,000	\$1,692,000
Other Funds	\$19,833	-	-	-	-	\$19,833
Grants	-	\$1,650,000	-	-	-	\$1,650,000
TOTAL	\$668,833	\$2,173,390	\$810,750	\$810,750	\$810,750	\$5,274,983
Difference	-	-\$2,718,000	-\$4,480,950	-\$2,307,650	-\$1,741,350	-\$11,248,050

The fire district has not identified resources to fund the bulk of its capital replacement needs. The second largest funding source in the plan is \$1.65 million in grant funds, based on the optimistic assumption that the district will receive the AFG grant recently applied for.

Larger upcoming needs of the district include the following:

- Cardiac Monitors - The district requires a purchase of \$1.81 million in cardiac monitors. The district has applied for an Assistance for Firefighters Grant (AFG) for this funding need. If awarded, the district would receive up to \$1.65 million in federal funding and would be responsible for \$165,000 in matching funds. These matching funds have not been budgeted but

are expected to come out of the existing balance in Capital Projects Fund 30, if awarded. As shown in the chart above, without this award, the district would be unable to make this purchase within existing resources.

- Portable Radios - The district anticipates replacement of portable radios in FY 2024-2025. The total cost of this project is estimated at \$2.75 million. Resources are not identified for this purchase.
- SCBAs - SCBA Replacement falls outside of the five-year plan, but it is a significant future cost that the district is anticipating.

The five-year CIP totals \$16.5 million. Although the district CIP covers a five-year period, only projects listed in the first year of the plan are adopted as part of the district's annual budget. The remaining years within the CIP serve as a guide for future planning and are subject to annual review, modification, and improvement in subsequent years. The amounts above are a preliminary estimate of the district's annual capital requirements over the next five years. Parts of the plan are based on specific, identified apparatus or equipment that is scheduled for replacement. Other parts of the plan are general estimates of annual investments that should be made to adequately maintain or replace existing assets. As part of the district's strategic goal of financial health and stability, the district intends to improve long-term capital planning and provide more detailed and accurate capital plans in future budgets.

11. Supplemental Information

Budget Resolution

Clackamas Fire District #1



CLACKAMAS FIRE DISTRICT #1 RESOLUTION #22-03

Adopting the Fiscal Year 2022-23 Budget, Making Appropriations, and Levying Taxes

Whereas, Oregon Local Budget Law ORS 294 requires governing bodies of municipal corporations to prepare, present and adopt budgets estimating resources and requirements prior to the beginning of a fiscal year; and

Whereas, Oregon Local Budget Law ORS 294 also requires consideration and approval of the proposed budget and tax levy by the Budget Committee prior to adoption; and

Whereas, the Clackamas Fire District #1 Budget Committee approved the FY 2022-23 Proposed Budget and tax levy on May 10, 2022; it is

Resolved, that the Board of Directors of Clackamas Fire District #1 hereby adopts the budget for the fiscal year beginning July 1, 2022, in the total sum of \$76,495,947.

Resolved, that the appropriation amounts and purposes for the fiscal year beginning July 1, 2022, are hereby appropriated as follows:

General Fund

Fire Chief's Office	\$	487,527
Emergency Services		47,553,333
Business Services		17,251,295
Debt Service		2,811,300
Transfers Out		192,000
Contingency		2,702,580
Total General Fund Appropriations	\$	70,998,035

Grants Fund

Emergency Services	\$	629,550
Contingency		125,000
Total Grants Fund Appropriations	\$	754,550

Equipment Replacement Fund

Transfers to Other Funds		76,000
Total Equipment Replacement Fund Appropriations	\$	76,000

Capital Replacement Fund	
Emergency Services	78,000
Business Services	571,000
Debt Service	560,000
Total Capital Replacement Fund Appropriations	\$ 1,209,000
Capital Construction Fund	
Business Services	\$ 3,333
Total Capital Construction Fund Appropriations	\$ 3,333
Enterprise Fund	
Transfers to Other Funds	23,600
Total Enterprise Fund Appropriations	\$ 23,600
Debt Service Fund	
Debt Service	\$ 2,259,050
Total Debt Service Fund Appropriations	\$ 2,259,050
Wildland Mitigation Fund	
Wildland Mitigation Operations	\$ 1,035,379
Transfers Out	47,000
Contingency	90,000
Total Wildland Mitigation Fund Appropriations	1,172,379
TOTAL FY 2022-23 APPROPRIATIONS	\$ 76,495,947

Resolved, that the Board of Directors of Clackamas Fire District #1 hereby imposes the taxes provided in the Adopted Budget at the rate of \$2.4012 per \$1,000 of assessed value for the permanent tax rate and in the amount of \$2,259,050 for debt service on general obligation bonds; and that these taxes are hereby imposed and categorized for the tax year 2022-23 upon the assessed value of all taxable property within Clackamas Fire District #1.

Resolved, that the following allocation and categorization, subject to the limits of section 11b, Article XI of the Oregon Constitution constitute the above aggregate levy:

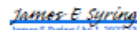
	<u>General Government</u>	<u>Excluded from Limitation</u>
Permanent Tax Rate	\$2.4012 / \$1,000	\$0
General Obligation Bond	\$0	\$2,259,050

Resolved, that the Secretary certify to the County Assessor and the County Treasurer of Clackamas and Multnomah Counties, Oregon the tax levy made by this resolution and shall file with them a copy of the budget as finally adopted.

Adopted this date, June 27, 2022.


ThomasJoseph (Jun 28, 2022 09:30 PDT)

President, Board of Directors


James E Spring (Apr 1, 2022 15:23 PDT)

Secretary, Board of Directors

Notice of Budget Hearing



6605 SE Lake Road, Portland, OR 97222
 PO Box 22109 Portland, OR 97269-2169
 Phone: 503-684-0360 Fax: 503-620-3433
 E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION
 State of Oregon, County of Clackamas, SS I, Charlotte Allsop, being the first duly sworn, depose and say that I am the Accounting Manager of the **Clackamas Review-Oregon City, Estacada News, Oregon City News**, a newspaper of general circulation, serving Clackamas, Estacada, Oregon City in the aforesaid county and state, as defined by ORS 193.010 and 193.020, that

Clackamas Fire District #1
NOTICE OF BUDGET HEARING on June 27, 2022, at 5:00 pm.
FORM OR-LB-1
Ad#: 245920

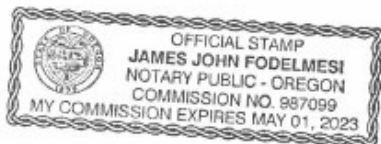
A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 1 week(s) in the following issue(s):
06/15/2022, 06/16/2022

Charlotte Allsop
 Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 06/16/2022.

James John Fodelmesi
 NOTARY PUBLIC FOR OREGON

Acct #: 115639
Attn: Ariel Roberts
 CLACKAMAS FIRE DIST# 1
 11300 SE FULLER RD
 MILWAUKIE, OR 97222



FORM OR-LB-1 NOTICE OF BUDGET HEARING

A public meeting of the Clackamas Fire District #1, Clackamas County, Oregon will be held on June 27, 2022, at 5:00 pm. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2022, as approved by the Clackamas Fire District #1 Budget Committee. A summary of the budget is presented below. If you would like to attend online or by phone, please visit our website at www.clackamafire.com for information about the meeting. Everyone is encouraged to attend the meeting online or by phone. A copy of the budget document is available on the District website at www.clackamafire.com. If a hard copy is required, it may be obtained by calling 503-742-2600 to make an appointment. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Mark Whitaker, Chief Financial Officer Telephone: 503-742-2600 Email: mark.whitaker@clackamafire.com

TOTAL OF ALL FUNDS	FINANCIAL SUMMARY - RESOURCES		
	Actual Amounts 2020-21	Revised Budget This Year 2021-22	Approved Budget Next Year 2022-23
Beginning Fund Balance/Non Working Capital	24,473,187	23,962,891	23,196,526
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	6,075,993	5,985,799	5,781,885
Federal, State and all Other Grants, Gifts, Allocations and Donations	1,125,952	723,846	302,446
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Intermal Service Reimbursements	854,704	677,479	338,600
All Other Resources Except Current Year Property Taxes	5,484,885	4,345,932	3,059,721
Current Year Property Taxes Estimated to be Received	38,450,980	41,351,257	42,465,000
Total Resources	96,440,966	93,832,816	91,124,638
FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTIONAL AREA			
Fire Chief's Office	1,335,032	1,159,588	487,527
Emergency Services	48,370,784	48,046,156	48,260,885
Business Services	17,569,611	16,684,633	17,825,628
Wildland Mitigation	178,261	1,077,044	1,045,379
Capital Outlay	358,381	426,436	0
Debt Service	4,606,344	4,768,245	5,130,250
Interfund Transfers / Intermal Service Reimbursements	854,704	677,479	338,600
Contingencies	0	2,587,716	2,927,580
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	22,124,850	28,265,594	16,618,484
Total Requirements	95,640,966	95,832,816	99,124,439
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program	FTE for that unit or program		
Fire Chief's Office	1,335,032	1,159,588	487,527
FTE	4.80	10.00	2.00
Emergency Services	48,370,784	48,046,156	48,260,885
FTE	241.00	214.00	248.00
Business Services	17,569,611	16,684,633	17,825,628
FTE	47.00	52.00	49.00
Wildland Mitigation	178,261	1,077,044	1,045,379
FTE	0.00	0.00	0.00
Wet Allocation to Organizational Unit or Program	28,327,379	26,865,350	25,534,933
FTE	0.00	0.00	0.00
Total Requirements	95,640,966	95,832,816	99,124,439
Total FTE	292.80	296.00	300.00
STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING *			
Fees, Licenses, Services, etc revenue increased due to new contract to provide services to the City of Gladstone. Capital outlay budgets are now allocated to specific program areas (Fire Chief's Office, Emergency Services, Business Services).			
PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2020-21	Rate or Amount Imposed This Year 2021-22	Rate or Amount Approved Next Year 2022-23
Permanent Rate Levy (rate limit \$2.4012 per \$1,000)	\$2.4012 per \$1,000	\$2.4012 per \$1,000	\$2.4012 per \$1,000
Local Option Levy			
Levy for General Obligation Bonds	\$2.225,037	\$2,050,409	\$2,250,052
STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred (on July 1)	
General Obligation Bonds	\$21,340,000	50	
Other Bonds	\$31,358,000	50	
Other Borrowings	\$6,449,887	50	
Total	\$59,147,887	150	

Publish June 15, 2022 CLK245920

Property Taxes

SCHEDULE OF TAXABLE PROPERTY VALUES

Clackamas County				
Fiscal Tax Year	Real Market Value	M5 Real Market Value	AV Used to Calculate Rates	Tax Levy
2021	\$ 45,647,062,791	\$ 39,168,979,870	\$24,398,472,890	\$ 60,804,628
2020	43,303,220,159	37,289,219,115	23,328,641,766	58,478,397
2019	40,221,407,725	34,747,971,049	22,376,686,996	55,785,798
2018	36,741,793,185	31,801,633,047	21,438,952,440	53,776,010
2017	29,744,565,472	28,649,637,621	20,474,694,752	50,853,580

Source: Clackamas County Department of Assessment and Taxation

Multnomah County				
Fiscal Tax Year	Real Market Value	M5 Real Market Value	AV Used to Calculate Rates	Tax Levy
2021	\$ 39,846,340	\$ 32,842,760	\$ 32,842,760	\$ 65,271
2020	40,527,450	40,527,450	33,751,190	71,200
2019	40,308,760	40,308,760	33,422,430	67,433
2018	53,714,698	53,710,578	46,129,820	99,159
2017	45,434,213	45,430,093	39,060,190	85,531

Source: Multnomah County Department of Assessment and Taxation

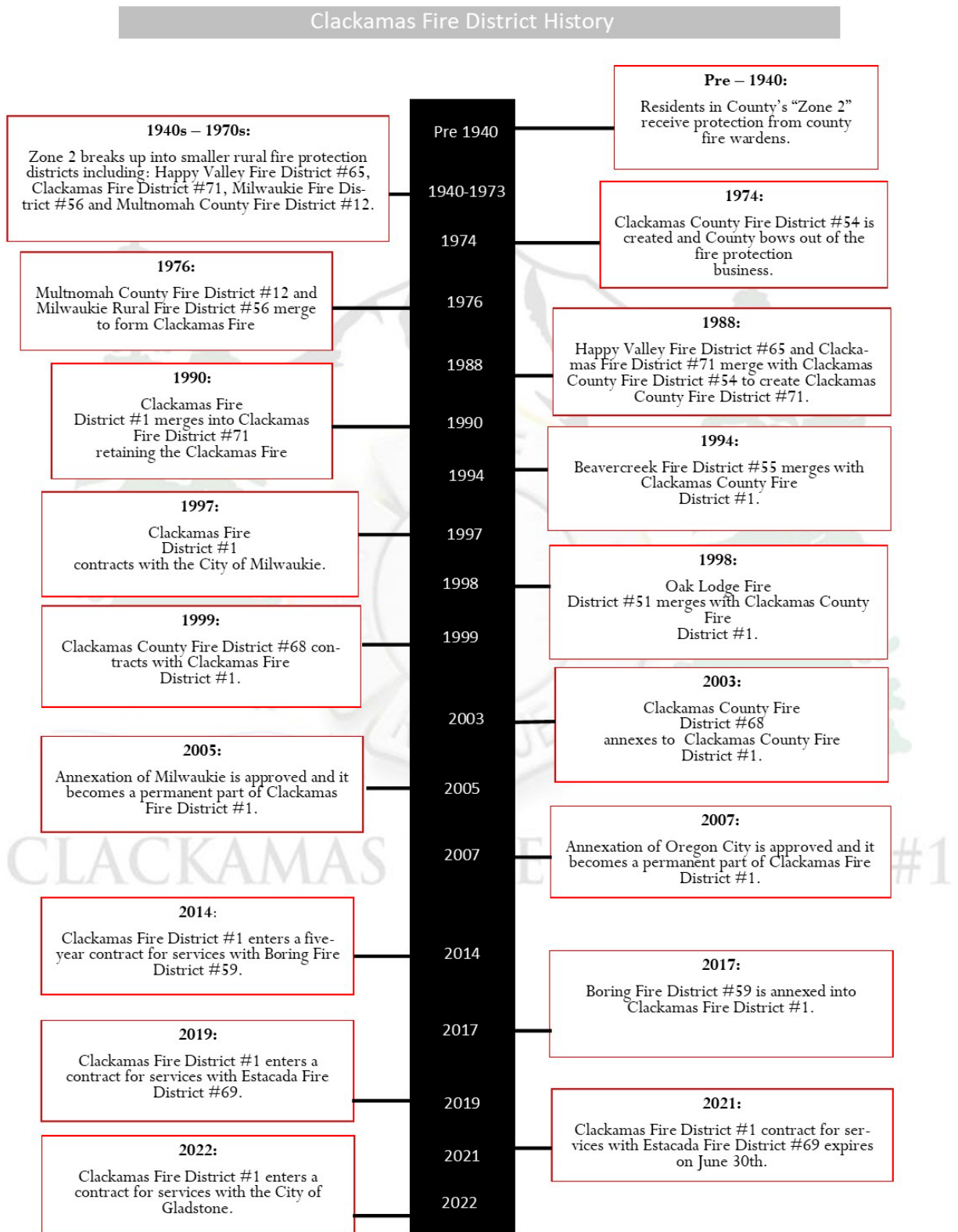
Clackamas County - Tax Year 2020				
Major Taxpayers				
Taxpayer	Business/Service	Tax	Assessed Value	
Portland General Electric	Electrical Utility	\$ 14,464,108	\$ 1,032,941,000	
General Growth Properties Inc.	Town Center Mall	4,930,670	283,647,954	
Fred Meyer Stores	Retail	4,741,774	266,407,570	
Shorenstein Properties LLC	Real Estate	4,125,707	227,064,538	
Northwest Natural Gas	Natural Gas Utility	3,767,171	236,425,500	
PCC Structurals Inc.	Manufacturing/Aerospace	3,715,552	219,410,400	
Meadows Road LLC	Real Estate	1,746,231	95,448,283	
Comcast Corporation	Telecommunications	1,730,956	101,055,000	
ROIC Oregon LLC	Real Estate	1,648,205	88,768,523	
Centurylink	Telecommunications	1,449,730	88,960,000	
Top Ten County Taxpayers		\$ 42,320,104	\$ 2,640,128,768	
Remaining County Taxpayers		919,865,446	53,180,483,700	
Total County Taxpayers		\$ 962,185,550	\$ 55,820,612,468	

Source: Clackamas County Department of Assessment and Taxation.

Clackamas County Fire District #1 - Tax Year 2020			
Major Taxpayers			
Taxpayer	Business/Service	Tax	Assessed Value
Portland General Electric	Electrical Utility	\$ 4,540,173	\$ 302,043,402
General Growth Properties Inc.	Town Center Mall	4,831,691	275,386,368
Fred Meyer Stores	Grocery Stores	3,914,714	221,755,418
PCC Structurals Inc.	Manufacturing/Aerospace	3,521,671	208,731,787
Northwest Natural Gas	Natural Gas Utility	1,779,371	111,661,000
Kaiser Foundation Hospital	Healthcare	1,157,830	70,615,344
ROIC Oregon LLC	Real Estate	1,253,330	68,340,890
Blount, Inc	Manufacturing	1,170,936	62,229,500
Comcast Corporation	Telecommunications	1,016,589	59,548,000
CH Realty III/Clackamas LLC	Real Estate	1,057,184	58,668,181
Top Ten County Taxpayers		\$ 24,243,489	\$ 1,438,979,890
Remaining County Taxpayers		36,561,139	22,959,493,000
Total County Taxpayers		\$ 60,804,628	\$ 24,398,472,890

Note: 0.23% of the district's assessed value is within Multnomah County. The taxpayers in the above table are all within the portion of the district that overlaps with Clackamas County. Tax amount is the total tax paid by the taxpayer within the boundaries of the county or district, respectively. This amount is distributed to individual local governments by the county. A breakdown of amounts paid to each individual local government is not available. Assessed value does not exclude offsets such as urban renewal and farm tax credits.

Fire District History



Glossary

Account	A term used to identify an individual asset, liability, expenditure control, revenue control, or fund.
Accrual Basis of Accounting	The method of accounting under which revenues are recorded when they are earned (rather than when the cash is received).
Administrative Technician	Works under the general supervision of a Division Manager or designee who assigns duties. Performs advanced and complex administrative duties requiring in-depth knowledge of office procedures and practices or of a special subject matter.
Ad Valorem	In proportion to value. A basis for levying tax upon property.
Alarm	A call received by the Dispatch Center, which is then related to the appropriate fire station for emergency response.
ALS	Advanced Life Support. Emergency medical care that may include all basic life support actions, plus invasive medical procedures, including IV therapy, administration of anti-arrhythmic and other specified medication and solutions.
Apprentice	Utilizing state grant funding, the district will train citizen apprentices over the course of two years. Apprentices will undergo EMT Basic, applicable college level math and writing, and actual on the job training under district firefighters. The goal is to provide training to a wider range of candidates while also augmenting the district's staff.
Appropriations	A legal authorization granted by a legislative body to make expenditure and to incur obligations for specific purposes. An appropriation usually is limited in amount and time period it may be expended.
Apparatus Operator	Rank above firefighter. In addition to performing all the assigned duties of a firefighter, an apparatus operator maintains the equipment and drives the apparatus. Also called Engineer.
Assess	To establish an official property value for taxation.
Assessed Valuation	The total taxable value placed on real estate and other property as basis for levying taxes.
Assets	Property owned by a government which has monetary value.
AV	Assessed Value.
Battalion	A geographic area of the fire district.

BC	Battalion Chief. An Operations manager with rank above captain. Directly responsible for the supervision of a Battalion and daily operational readiness of the battalion on their assigned shift. Responds to and takes command of emergencies. Also, directly supervises several assigned stations. BC may also refer to the vehicle assigned to the battalion chief.
Bond	A written promise to pay a specified sum of money (principal or face value) at a specified future date (maturity date), along with periodic interest paid at a specified percentage. The difference between a note and a bond is the latter usually runs for a longer period of time and requires greater legal formality.
Bonded Debt	The portion of indebtedness represented by outstanding bonds.
Brush Unit	Four-wheel drive engines with small pumps and water supply capabilities that are specifically designed for wildland-urban interface fires.
Budget	A plan of financial operation embodying an estimate of proposed expenditure for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term “budget” is used in two senses in practice. At times, it designates the financial plan financially approved by that body.
Budget Message	A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government unit’s experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.
Capital Assets	Assets with an initial cost of more than \$5,000 and an estimated life in excess of two years. Capital assets are also referred to as fixed assets.
Capital Budget	A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget. A Capital Program is sometimes referred to as a Capital Budget.
Capital Improvement Plan	A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long- term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditure.
Capital Outlay	Expenditures to maintain, upgrade, acquire, or repair capital assets.
Capital Projects	Projects which purchase or construct capital assets.

Capital Projects Fund	A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities and/or designated fixed assets.
Captain	Rank above lieutenant. Responsible for the overall administration of their assigned station, including operational readiness, personnel supervision, and the station's budget.
CCOM	Clackamas County Communications
Chart of Accounts	The classifications system used by a governmental agency to organize the accounting for various funds.
Company	A work unit comprised of a piece of apparatus and its assigned personnel.
Debt	An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governmental units include bonds, time warrants, notes, and floating debt.
Debt Service Fund	A fund established to finance and account for the payment of interest and principal on all general obligation debt, serial and term, other than that payable exclusively from special assessments and revenue debt issued for and serviced by a governmental enterprise.
Delinquent Taxes	Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached, Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid, or converted into tax liens. Note: The term is sometimes limited to taxes levied for the fiscal period or periods preceding the current one, but such usage is not entirely correct.
Depreciation	Expiration in service life of fixed assets, other than wasting assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause. The portion of the cost of a fixed asset charged as an expense during a particular period. Note: The cost of a fixed asset is prorated over the estimated service life of such assets and each period is charged with part of such cost so that ultimately the entire cost of the assets is charged off as an expense. In governmental accounting, depreciation may be recorded in proprietary funds and trust funds where expenses, net income, and/or capital maintenance are measured.
Deputy Chief	Rank reporting to the fire chief, usually the head of a division, department, and/or program.
Director	Director may refer to an elected member of the fire district's Board of Directors, or may refer to a staff position in charge of a division or department within the organization.
Dispatch	The 9-1-1 agency responsible for receiving emergency and non-emergency calls and for sending the appropriate company to the call.

11. Supplemental Information — Glossary

Division Chief	Rank reporting to the deputy chief, may supervise battalion chiefs, division, department, and/or program.
EMS	Emergency Medical Services
EMT	Emergency Medical Technician. The state of Oregon has three levels: EMT-B (Basic) EMT-I (Intermediate) and Paramedic.
EMS Training Officer	Under the general supervision of the EMS division chief. The EMS officer implements, coordinates, and administers EMS training programs for the fire district.
Engine	A piece of apparatus that pumps water, carries ladders, hoses and medical supplies. All district engines, trucks, and rescue units are staffed and equipped with a minimum of one paramedic per shift.
Equipment	Tangible property of a more or less permanent nature (other than land, buildings, or improvements other than to buildings), which is useful in carrying on operations. Examples are machinery, tools, trucks, cars, furniture, and furnishings.
Expenditures	Where accounts are kept on the accrual or modified accrual basis of accounting the cost of goods received or services rendered, whether cash payments have been made or not. Where the accounts are kept on the cash basis, the term designates only actual cash disbursements for these purposes.
Fire Chief	Highest-ranking officer in the district and is the Chief Executive within the organization. The fire chief reports directly to the Board of Directors.
Firefighter	Performs firefighting and rescue operations for combating, extinguishing, and prevention of fires, as well as for saving life and property. Fire district firefighters are required to be certified as EMT-Basic, Intermediate, or Paramedic.
Fiscal Year	A twelve-month period of time beginning July 1 to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations.
Function	A group of related activities aimed at accomplishing a major service or regulatory program for which a governmental unit is responsible.
Fund	An independent fiscal and accounting entity with self-balancing set of accounts, recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities that are segregated for the purpose of carrying on specific activities attaining certain objectives.
Fund Balance	The excess of the assets of fund over its liabilities and reserves except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the period over its liabilities, reserves, and appropriations for the period.

General Fund	A fund used to account for all transactions of a governmental unit that are not required to be accounted for in another fund.
General Obligation Bonds	Bonds for which the full faith and credit of the issuing body are pledged.
Hazardous Material	Any substance or matter that is likely to inflict injury or harm or impose great or continued risk unless dealt with in a manner prescribed by state and federal regulations.
Heavy Rescue	The district has one Heavy Rescue company. It has specialized equipment and personnel for heavy/complex extrication. When combined with a support unit, it becomes the Technical Rescue Team, which has specialized equipment and training for rope rescue, building collapse, trench rescue, and confined space rescue.
IT	Information Technology Services
Incident	An event involving a fire, medical emergency, hazardous material spill, technical rescue, or release/potential release of a hazardous material.
Interface	The area where native vegetation and manmade structures meet. This is area is generally difficult to protect from a fire perspective, due to unusual amount of vegetation surrounding the manmade structures (also called wildland/urban interface).
Intranet	Internal communications network based upon internet technology used for departmental exchanges of information.
Internal Control	<p>A plan of organization for purchasing, accounting, and other financial activities which amount other things provides that:</p> <ul style="list-style-type: none"> • The duties of employees are subdivided so that no single employee handles a financial action from beginning to end. • Proper authorizations from specific responsible officials are obtained before key steps in the processing of a transaction are completed. • Records and procedures are arranged appropriately to facilitate effective control.
Levy	To impose taxes, special assessments, or service charges for the support of governmental activities. The total amount of taxes, special assessments, or service charges imposed by a governmental unit.
MDC	Mobile Data Computer is a laptop computer mounted in the cab of every fire apparatus. They are equipped with Cellular Data and GPS in order to communicate with Dispatch, provide detailed mapping information, and track vehicle location.

Modified Accrual Basis	The basis of accounting under which expenditures other than accrual interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recognized as soon as they are both measurable and available. Measurable means that the amount of the transaction can be determined, and revenues are considered available when they are collected within the current period or expected to be collected soon enough to be used to pay liabilities of the current period. For this purpose, revenues are considered available if they are collected within 60 days of the end of the current fiscal period.
Object Classification	A grouping of expenditures on the basis of goods or services purchased; for example, personnel services, materials, and equipment.
Operating Expenses	Expenses for general governmental purposes.
Paramedic	The highest level of training an EMT can reach in the state of Oregon
PIO	Public Information Officer. Position that reports to the fire chief and assists in the management of public affairs with Communication and activity between the district and the general public.
PPE	Personal protective equipment utilized by firefighting personnel. Includes breathing apparatus.
PERS	The Public Employees Retirement System. A state of Oregon defined benefit pension plan to which both employees and employer contribution.
Prior Year Taxes	Taxes levied for fiscal periods preceding the current one.
Program	A group related activities performed by one or more organizational units for the purpose of accomplishing a function for which the district is responsible.
Rescue Unit	A smaller response unit staffed by a company officer and firefighter (one of which is a paramedic) that primarily responds to medical emergencies. Also responds to fire incidents. Equipped and licensed to transport patients in a medical emergency.
Resources	The actual assets of a governmental unit, such as cash, taxes receivables, land, buildings, etc. Contingent assets such as estimated revenues applying to the current fiscal year not accrued or collected, and bonds authorized and un-issued.
Response	Actions taken by the district in response to a citizen’s request for services. This includes the initial dispatch, travel time, and on-scene care of the patron.

Revenue	The term designates an increase to a fund’s assets that: <ul style="list-style-type: none"> • Do not increase a liability (e.g. proceeds from a loan) • Do not represent a repayment of an expenditure already made • Do not represent a cancellation of certain liabilities • Do not represent an increase in contributed capital
SCBA	Self-Contained Breathing Apparatus is a device worn by firefighters to provide breathable air in an immediately dangerous to life or health atmosphere.
SDAO	Special Districts Association of Oregon
Shift	A term used to describe the typical 24-hour “on-duty” period in the three-battalion system.
Single Role Paramedic	Works under the general direction and supervision of the company officer. Responsible for responding to emergency and non-emergency medical incidents and providing advanced life support medical care and transport of the ill and injured.
Squad	A smaller response unit staffed by a company officer and firefighter (one of which is a paramedic) that primarily responds to medical emergencies. Also responds to fire incidents.
Support Volunteer	A group of “on-call” citizens, who assist with various district functions, i.e. maintain and operate the antique fire apparatus, provide rehabilitation services at incidents, assist the Community Service Division at various events, and perform clerical duties.
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 valuation.
Taxes	Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.
Technical Rescue	Any kind of incident that requires specialized training or equipment that is utilized to provide assistance to a victim(s) i.e. structural collapse, hazardous material spills, water-related accidents. The district has several technical rescue teams: Water Rescue, Technical Rescue Team (rope, building collapse, extrication, confined space rescue), and a Hazardous Material Team.
Water Tender	A piece of apparatus that carries water to supply an engine in a rural area.
Truck	A piece of apparatus that carries a full complement of ground ladders, plus has an aerial ladder capable of extending 105 feet. Has rated fire pump and is paramedic staffed and equipped
Turnouts	Protective gear worn by firefighters consisting of coat and pants.

11. Supplemental Information — Glossary

UASI	Urban Area Security Initiative
Unappropriated Fund Balance	Where the fund balance at the close of the preceding year is not included in the annual budget, this term designates that portion of the current fiscal year’s estimated revenues, which has not been appropriated. Where the fund balance of the preceding year is included, this term designates the estimated fund balance at the end of the current fiscal period.
Urban Renewal District (URD)	Financing mechanism for capital projects by using the increase in property taxes to fund debt service on projects. The amount of spending in an urban renewal area is limited by “maximum indebtedness” in each plan.
Volunteer	A group of trained citizen firefighters who are “on call” to augment the district’s career firefighters.