



# Clackamas Fire District Adopted Budget

Fiscal Year 2023-24  
July 1, 2023 – June 30, 2024



*<< This page is intentionally blank >>*

# Table of Contents

---

## Table of Contents

### 1. District Overview

Message from the Fire Chief.....	6
Mission & Values.....	8
District at a Glance.....	9
Accountability Chart.....	11
Budget Committee.....	12

### 2. Budget Message

Review of the Prior Fiscal Year.....	14
FY 2023-24 Budget Overview.....	14
Other Significant Budget Items.....	17
Looking Beyond FY 2023-24.....	18

### 3. Finance & Budget Policies

Budget Process.....	20
Budget Calendar.....	22
Debt Policy.....	22
Beginning and Ending Fund Balance.....	23
Capital.....	23
Basis of Accounting.....	23
Fund Structure.....	23
Functional Areas.....	25
Salary Administration.....	26

### 4. Budget Overview

Beginning Fund Balance.....	30
Property Tax Analysis.....	30
Other Revenue.....	35
Personnel & Benefits.....	37
Materials & Services.....	41
Debt & Debt Service.....	42
Capital Outlay.....	42
Ending Fund Balance.....	43
Five-Year Outlook.....	44
Summary of All Funds.....	46

### 5. General Fund Overview

Summary.....	50
Significant Issues and Changes.....	50
Detailed Budget Table.....	52

### 6. Chief's Office

Chief's Office (101215).....	56
Board of Directors (101430).....	57
Sandy Fire Board of Directors (101460).....	58
Government Relations (Closed).....	59

### 7. Emergency Operations

General Operations (101300).....	62
Emergency Management (Closed).....	64
Floater Pool (Closed).....	65
Health & Wellness (101110).....	66
Safety (101120).....	67
Communications (101160).....	68
Training (101100).....	69
SCBA Program (101130).....	71
Compressor Program (101131).....	72
USAR (101140).....	73
Water & Rope Rescue (101141).....	74
Hazardous Materials (101142).....	75
Wildland Rescue (101143).....	76
Truck Program (101144).....	77
Volunteers (101350).....	78
Emergency Medical Services (101600).....	79
Community Paramedicine (101615).....	81
Station 1 Town Center (101301).....	82
Station 2 Milwaukie (101302).....	83
Station 3 Oak Grove (101303).....	84
Station 4 Lake Road (101304).....	85
Station 5 Mt. Scott (101305).....	86
Station 6 Happy Valley (101306).....	87
Station 7 Pleasant Valley (101307).....	88
Station 8 Clackamas (101308).....	89
Station 9 Holcomb (101309).....	90
Station 10 Beaver Creek (101310).....	91
Station 11 Redland (101311).....	92
Station 12 Logan (101312).....	93
Station 13 Clarkes (101313).....	94
Station 14 Boring (101314).....	95
Station 15 Oregon City (101315).....	96
Station 16 Hilltop (101316).....	97
Station 17 South End (101317).....	98
Station 18 Eagle Creek (101318).....	99
Station 19 Damascus (101319).....	100

Station 21 Centennial Park (1013121) .....	101	Grants Fund .....	122
Station 22 Gladstone (101322) .....	102	Equipment Replacement Fund (Closed) ....	124
Station 71 Sandy (101371) .....	103	Capital Replacement Fund .....	125
Volunteer Stations (101323) .....	104	Enterprise Fund (Closed) .....	128
<b>8. Business Services</b>		Debt Service Fund .....	129
Administration (101400) .....	106	Capital Construction Fund .....	131
Planning & Strategic Services (101405) .....	108	Wildland Mitigation Fund .....	132
Logistics (101440) .....	109	<b>10. Capital Plan</b>	
Fleet Services (101150) .....	110	Overview of District Assets .....	138
Facilities (101410) .....	112	Capital Projects Planned for FY 2023-24 ...	140
Information Technology (101220) .....	113	Expenditure Outlook.....	141
Data Services (Closed).....	114	<b>11. Supplemental Information</b>	
Fire Prevention (101200) .....	115	Budget Resolution.....	144
Community Services (101415) .....	117	Notice of Budget Committee Meeting .....	147
Public Information/Education (Closed).....	118	Notice of Budget Hearing .....	148
Human Capital (101420) .....	119	Fire District History .....	149
Financial Services (101650).....	120	Glossary .....	150
<b>9. Other Funds</b>			



# 1. District Overview

## Message from the Fire Chief

### Clackamas Fire District



May 18, 2023

Dear Budget Committee and residents,

I am pleased to present, for the committee's consideration, the Fiscal Year 2023-24 Proposed Budget for Clackamas Fire District. This budget reflects major changes in Clackamas Fire's funding and staffing thanks to voter approval of the enhanced services levy in the May election.

We are one of the largest and busiest emergency response agencies in the state. Unlike other large fire agencies, however, Clackamas Fire has historically operated without an emergency services optional levy to fund firefighter positions and equipment. In recent years, it became apparent that our permanent tax rate simply cannot keep up with the increased and diversified needs of our communities, leading to persistent staffing challenges including the inability to maintain coverage at several rural fire stations.

We knew, as a district, we needed to make strategic and long-term investments in equipment and staffing if we were to uphold our promise to keep our community safe. In response, Clackamas Fire formed a group of stakeholders into what we called our Future Funding Taskforce, which ultimately recommended that the district consider an enhanced services levy. With this recommendation, Clackamas Fire hosted community engagement events in 2022 and 2023 during the levy development process. The district also conducted a qualitative survey for community members who were unable to attend events. District leaders were able to listen to and receive feedback from community members about a potential levy. After evaluating community and district needs, district leadership finalized the levy elements, and the Board of Directors referred a levy to the May 2023 ballot.

I want to thank the voters of Clackamas Fire District for their support of the levy. I would also like to thank the Clackamas Fire District Board of Directors, our staff, and our community partners for their support and trust. The enhanced services levy provides new financial resources to the district to fund enhanced firefighter staffing and equipment. The levy will allow Clackamas Fire to:

- Hire 62 additional firefighters;
- Enable increased staffing across most fire stations;
- Provide 24/7 career staffing at two rural fire stations (Logan and Clarkes) that are critical to wildfire and emergency response;
- Supply quick response vehicles to improve response efficiency in high-volume service areas;
- Invest in equipment and operational costs connected to emergency and wildfire mitigation, prevention, and response.

The FY 2023-24 budget begins implementation of the levy funding by establishing 24 new firefighter positions and investing in equipment and apparatus to support our mission. I am extremely thankful that the district's voters have entrusted us with additional funds to expand services and I look forward to reporting back regularly to residents and community members on the impact of the levy investments.

The FY 2023-24 Proposed Budget is also the first year of Clackamas Fire's full contract for service with Sandy Fire District. Under the contract for service, Clackamas Fire has committed to operating a three-person engine company 24 hours per day and a two-person rescue 12 hours per day out of Sandy's main station. Clackamas Fire will also continue to operate its Eagle Creek station with three personnel each 24-hour shift. Additionally, Clackamas Fire will provide fire prevention and investigation, the volunteer firefighter program, specialized rescue, community services, emergency management, training, health and wellness, fleet and facility maintenance, and financial services. In return, Sandy Fire will pay the bulk of its property tax revenues to Clackamas Fire as compensation for the contract for service.

When I became fire chief, I identified financial health and stability as an Organizational Priority. I believe the FY 2023-24 Proposed Budget puts the district back on a path to financial sustainability by allowing us to invest in new firefighters to expand our level of our service, while simultaneously investing in our capital needs to ensure our firefighters have the proper tools and equipment to safely carry out our mission. 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.

Thank you for your support, dedication, and commitment to Clackamas Fire District 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.

We are honored to serve you.

Sincerely,

Nick Browne  
Fire Chief

## Mission & Values



*Here for you*

### **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”.**

**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 300 career firefighters and administrative personnel oversee the efforts of the fire district. In addition, a cadre of 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 230 square miles— with 22 community fire stations serving nearly 235,000 permanent residents. Our service area encompasses four 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. In addition to the above areas, the fire district also has intergovernmental agreements with the City of Sandy and the City of Gladstone to operate their fire stations and provide fire protection services.

### *Public Services*

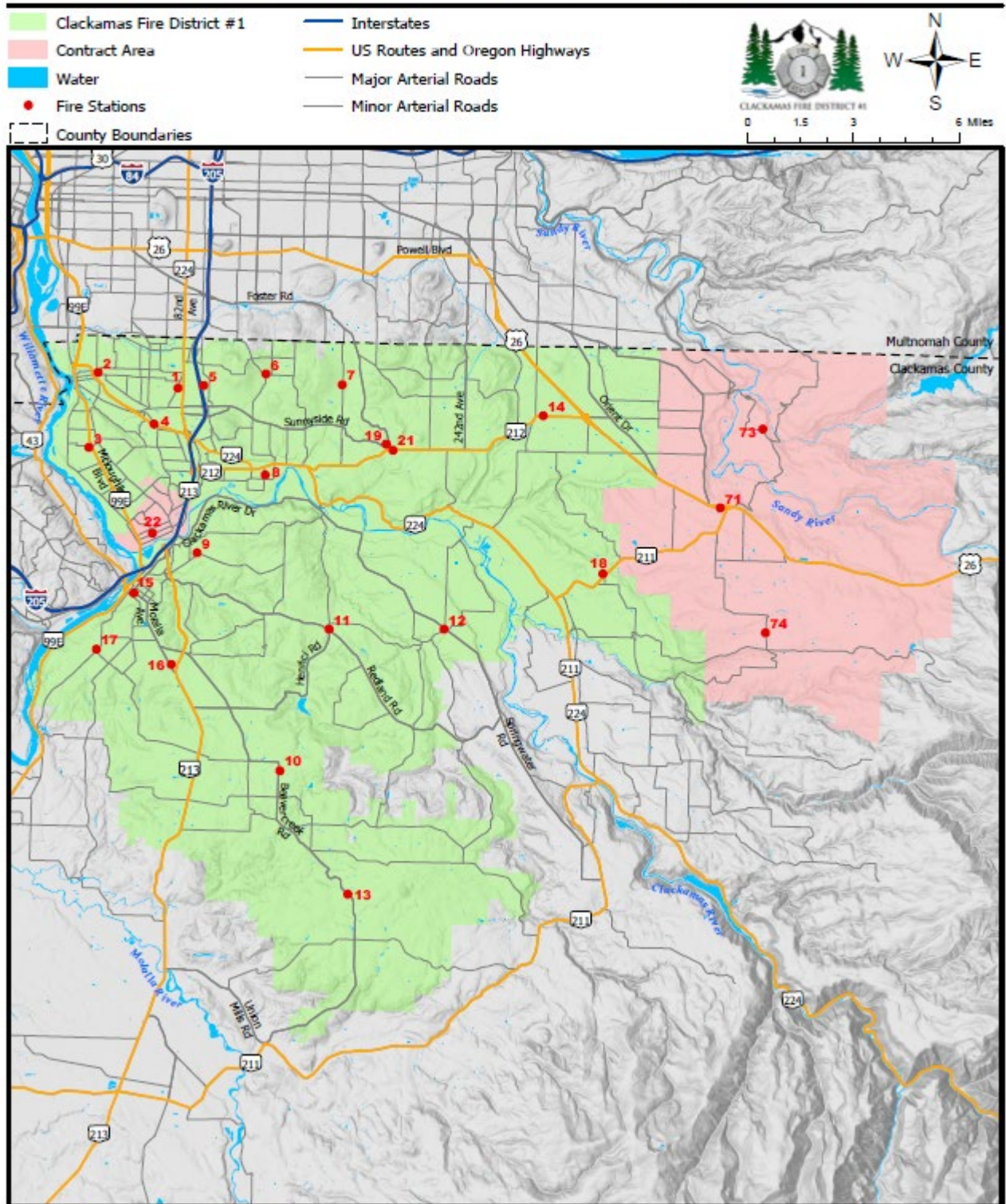
- Fire suppression
- Specialty rescue
- Emergency medical services
- Community paramedicine
- Wildland firefighting and preparation
- Emergency management
- Fire prevention
- Code enforcement and plan review
- Public education and public information
- Community engagement

### *Internal Services Provided*

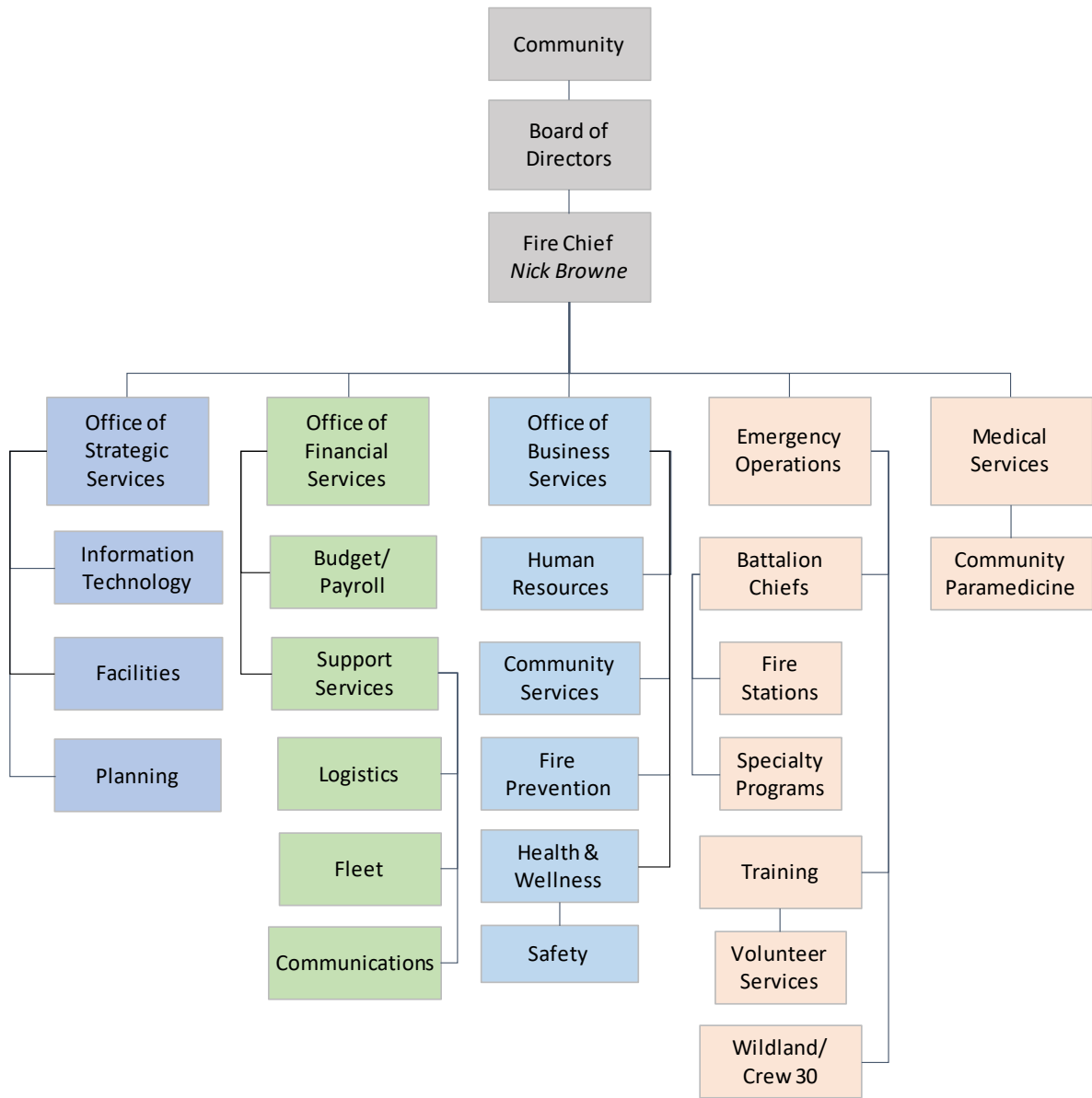
- Health and wellness
- Safety
- Fleet services
- Facility services
- Logistics support
- Information technology
- Firefighter and EMS training
- Volunteer services
- Human capital
- Financial services

# CLACKAMAS FIRE DISTRICT #1

## FIRE DISTRICT AND CONTRACT AREA OVERVIEW



# Accountability Chart



## Budget Committee



### **Clackamas Fire District #1 Budget Committee**

#### **Board Members**

Marilyn Wall, President

Jim Syring, Vice President

Chris Hawes, Secretary/Treasurer

Jay Cross, Director

Thomas Joseph, Director

#### **Term Expiration**

June 30, 2027

June 30, 2027

June 30, 2025

June 30, 2025

June 30, 2027

#### **Citizen Members**

Erin Anderson

Charles Gallia

William Gifford

Julie Kennedy

Tim Powell

April 30, 2024

April 30, 2025

April 30, 2026

April 30, 2026

April 30, 2024

#### **Fire District Administration**

Nick Browne, Fire Chief

Steve Deters, Assistant Fire Chief

Brian Stewart, Assistant Fire Chief

Mark Whitaker, Chief Financial Officer

Dan Mulick, Division Chief Operations

Michael Wong, Finance Manager



# 2. Budget Message

## Clackamas Fire District



To: The Budget Committee and Clackamas Fire District Community  
From: Mark Whitaker, Chief Financial Officer  
Date: May 18, 2023  
Re: FY 2023-24 Proposed Budget Message

---

I am pleased to present the FY 2023-24 Proposed Budget for Clackamas Fire District. This budget represents the financial operating plan for the fire district to carry out its mission during the upcoming fiscal year.

### Review of the Prior Fiscal Year

The FY 2022-23 Adopted Budget was largely a stabilization budget or status quo budget. The fire district did not initiate new programs or the expansion of existing programs, nor did it implement major reductions like it did in FY 2021-22. Instead, the FY 2022-23 budget kept in place most of the ongoing reductions implemented in FY 2021-22 and continued to restrain spending in most areas with the goal of producing a balanced budget.

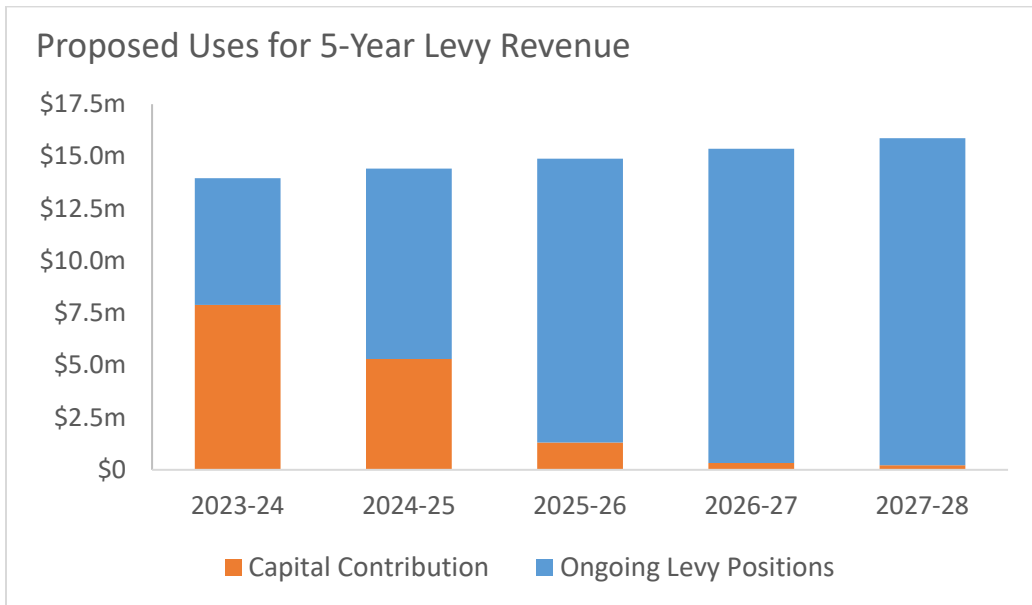
The Board of Directors adopted a supplemental budget to recognize additional revenues and higher than anticipated overtime expenses in March, but that kept the overall budget balanced. Although there is still over a month remaining, we expect that the budget will remain balanced through the duration of this fiscal year with General Fund revenues matching or exceeding expenses.

### FY 2023-24 Budget Overview

Voter approval of the enhanced services levy has put Clackamas Fire in a better financial position. In particular, the levy allows the district to expand suppression staffing and fund capital replacement. Accordingly, the FY 2023-24 Proposed Budget includes major new spending to support hiring 24 firefighters with the first year of levy revenue. The proposed budget also includes increased spending (offset with intergovernmental revenue) to support the contract for service with the Sandy Fire District beginning on July 1<sup>st</sup>. Many programs, however, still have what can be considered status quo budgets—the fire district is not proposing expansions or new staffing in most areas. Most spending increases in the General Fund are to support the suppression staffing included in the levy or the new agreement with Sandy Fire. The remaining spending increases are likely in response to rising costs from inflation.

Another important element of the FY 2023-24 Proposed Budget is a significant investment in the district's capital assets. The budget proposes approximately \$7.4 million in capital spending. By comparison, estimated expenditures on capital replacement were \$0.5 million in FY 2021-22 and \$0.9 million in FY 2022-23. Replacing capital assets is another goal of the enhanced services levy. The ongoing goal of the levy is to support firefighting positions, but, because the district cannot hire all 62 levy positions at once, there are one-time revenues available in the first few years of the levy to dedicate to capital. As shown in the graph on the next page, more of the levy revenue is dedicated to firefighter positions each year as the district hires and onboards

new firefighters up to the 62 positions authorized by the levy. In the interim, however, the remaining revenue can assist with the district’s capital needs.



**Revenues**

Total General Fund revenue is forecast at \$89.2 million for FY 2023-24, a 27% increase over estimated revenues for the current year. Property tax revenue from the district’s permanent tax rate (\$62.3 million) is 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 first year of the optional levy rate is estimated to generate just under \$14 million in revenue.

	FY 2021-22 Actual	FY 2022-23 Revised Budget	FY 2023-24 Proposed Budget
Tax Revenue	58,773,338	61,371,000	77,150,182
Interest	127,900	730,000	830,000
EMS Revenues	1,951,821	2,275,000	2,445,136
Contract Revenue	1,245,798	3,256,475	7,356,000
Conflagration Revenue	1,355,443	975,000	-
Grant Revenue	2,135,259	95,000	-
Other Revenue	1,676,696	1,464,880	1,337,000
Transfers In	49,375	70,600	70,000
<b>Total</b>	<b>\$67,315,630</b>	<b>\$70,237,955</b>	<b>\$89,188,318</b>

As noted above, the other major revenue change is that the district has entered into an intergovernmental agreement to provide fire protection services for the Sandy Fire District for an estimated \$4.7 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.

**Expenses**

General Fund expenses are forecast at \$89.2 million, a 26% increase over estimated expenses for the current year. There are many different factors that influence the proposed level of expenditures. These are detailed in the budget document’s sections on departments and programs.

General Fund Expenses			
	FY 2021-22 Actual	FY 2022-23 Revised Budget	FY 2023-24 Proposed Budget
Salaries & Wages	37,683,078	38,016,133	42,981,790
Benefits	20,319,856	21,697,606	26,494,710
Materials & Services	6,639,033	7,445,916	8,896,198
Debt Service	2,075,504	2,811,300	2,915,620
Transfers Out	2,628,104	679,600	7,900,000
<b>Total</b>	<b>\$69,345,576</b>	<b>\$70,650,555</b>	<b>\$89,188,318</b>

Here are some highlights:

- Total salaries and wages are expected to increase sharply (13%) for FY 2023-24. The budget includes a 3% COLA for nearly all employees and step increases for eligible employees. The largest share of the increase in salaries and wages, however, are the new positions from the levy (24) and contract with Sandy Fire (16).
- The proposed budget also expects a large increase (22%) over the prior year in benefits costs. Again, this is largely driven by the new positions from the levy and Sandy Fire. However, there is also a substantial increase in PERS rates, expected growth in health claims expenses (6%), and a deferred compensation increase for represented employees per the collective bargaining agreement. The proposed budget also includes the first contributions from Clackamas Fire to Paid Leave Oregon. Contributions are expected to begin in September 2023 and the budget estimates contributions of \$81,000.
- Overall materials and services spending is proposed to increase by 19.5% over the FY 2022-23 Revised Budget level. Much of this increase is concentrated into specific areas: expenses related to the implementation of the Sandy IGA (\$490,000) and a one-time payment required of each emergency services agency in the county to make up a share of C800’s funding shortfall (\$255,900). The district is



also seeing the effects of inflation: utility costs are budgeted to increase by 11.5%, property insurance by 17.5%, and C800 annual fees by 20%. Many departments' materials and services budgets are also augmented to support the 24 new firefighters under the levy including Logistics, Health and Wellness, Information Technology, and Operations.

- The General Fund transfers \$7.9 million to the Capital Replacement Fund for capital purchases in the proposed budget. As noted above, this transfer is possible due to the additional revenue from the levy.

## Other Significant Budget Items

### *Levy Staffing*

The first levy positions are expected to be filled with 12 new recruits in a fall academy, followed by an additional 12 in a spring academy. The fall academy will conclude in January 2024, meaning that the first phase of increased staffing from the levy should also occur in January. Operations will analyze data and current staffing to determine the appropriate placement of new positions as each academy graduates. These academies also serve as Clackamas Fire's pipeline for replacing retirements and resignations, so it is reasonable to expect that not every recruit will go to increase capacity under the levy. Nonetheless, at a pace of 24 new recruits per year, the levy staffing of 62 firefighters should be fully in place by the third year of levy funding (2025-26).

### *5-Year Capital Plan*

The FY 2023-24 Proposed Budget includes \$7.4 million in capital spending. The capital spending is detailed more closely in discussion of the Capital Replacement Fund in Section 9 and the Capital Plan in Section 10. In last year's capital plan, the district had not identified sufficient resources to fund years 2-5 of its 5-year capital plan. The one-time infusion of resources from the enhance levy closes most of this gap, although by year 5 the district must identify additional ongoing resources for capital to ensure a sustainable capital replacement plan.

### *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. Twelve apprentices are expected to start their training academy in June 2023. The budget for the apprenticeship personnel and training are tracked in the district's Grants Fund.

### *Loan Payoff Proposal*

The fire district took out a loan of \$7 million in 2018. 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 FY 2022-23 Adopted Budget authorized the district to proceed with a \$560,000 prepayment to reduce the principal balance on the loan. The FY 2023-24 Proposed Budget continues the prepayment plan with a proposed prepayment of \$450,000. If the district continues with the prepayment plan over the next three 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 the dollars spent on prepayment will 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.

### *Fund Closures*

Last year's budget approved the closure of the Equipment Replacement Fund (Fund 20) and the Enterprise Fund (Fund 40). In an oversight, however, the fund closures were not included in the FY 2022-23 budget resolution approved by the Board of Directors. Therefore, we will once again ask for the formal closure of the Equipment Replacement Fund and the Enterprise Fund, with their small remaining balances transferring to the Capital Replacement Fund and the General Fund, respectively.

## Looking Beyond FY 2023-24

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 shows operating surpluses throughout the five-year period. There are several risks and unknowns in the forecast, but it is generally trending in a positive direction because of the additional resources provided by the enhanced levy. 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 2023-24 runs from July 1, 2023 through June 30, 2024.

### *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 Board of Directors 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 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 meeting notice 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 2023-24 Budget Calendar

#### November 2022

- 15 Board meeting - Appoint budget officer

#### February 2023

- 27 Central Budget Entry opens for departments to begin building budgets  
Finance issues budget caps to departments.

#### March 2023

- 31 Final day for departments to complete budgets in Central Budget Entry.

#### April 2023

- 17 Appoint budget committee members (if vacancies exist)
- 21 Finalize Capital Improvement Plan with relevant departments  
Finalize Special Fund appropriations

#### May 2023

- 16 Election Day
- 18 Distribute FY 24 Proposed Budget to Budget Committee and public
- 25 First Budget Committee meeting - Discuss & Approve FY 24 Proposed Budget

#### June 2023

- 1 Second Budget Committee meeting (if necessary)
- 26 Budget hearing at Board Meeting - Adopt FY 23 Approved Budget

#### July 2023

- 15 Certify tax levy to County Assessors
- 31 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 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	Purpose	Revenue Sources
10	General Fund	Day-to-day operations	Property taxes
15	Grants Fund	Accounts for large grants awarded to district	Federal, State, other Grant awards
20	Equipment Replacement	Effectively closed. Merged with Fund 30 in FY 2022-23.	
30	Capital Replacement	Land acquisition Facility improvements Apparatus Equipment Other large capital items	General Fund Loan proceeds Urban Renewal Funds Surplus equipment sales
40	Enterprise Fund	Effectively closed in FY 2022-23. Remaining balance transferred to General Fund.	
50	Debt Service	Pay GO Bond principal and interest	Property taxes
60	Capital Construction	Replace apparatus Build/improve facilities Replace equipment	GO Bond proceeds Sale of bond-funded equipment
80	Wildland Mitigation	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***

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

Fund 15 was created in FY 2022-23. In the adopted budget, the fund is largely composed of a \$932,000 federal grant for the purchase of cardiac monitors and a \$2 million apprenticeship grant awarded by the state.

***Fund 20 – Equipment Replacement Fund (Closed)***

The Equipment Replacement Fund was used to plan for the 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 transferred most funds from Fund 20 to the Capital Replacement Fund (30) in FY 2022-23 with the intention of closing the fund. The Adopted Budget resolution, however, did not include a statement closing the fund, so the district will seek its formal closure in the budget resolution for FY 2023-24.

***Fund 30 – Capital Replacement Fund***

The Capital Replacement Fund is for capital projects and purchases including land acquisition, facility capital projects, apparatus, vehicles, firefighting 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 was intended to formally close Fund 40, but the language was left out of the budget resolution. The FY 2023-24 budget will formally close Fund 40 and transfer 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.

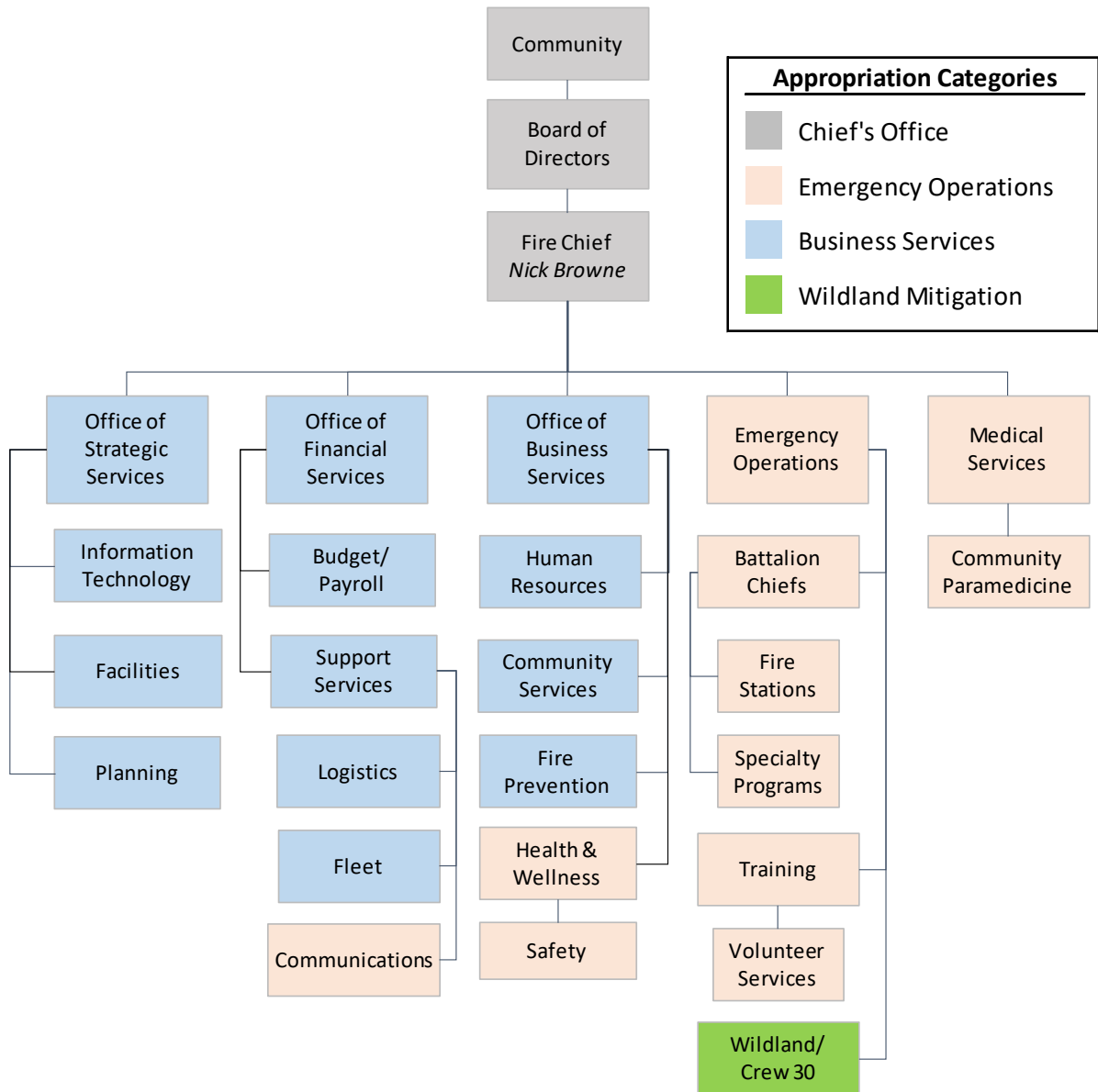
***Fund 80 – Wildland Mitigation***

The Wildland Mitigation Fund was added in the FY 2020-21 Revised Budget after the fire district received Worksource grant funding. The grant funded 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. These positions will continue in FY 2023-24 through the extension of the original grant as well as additional grants and contracts with state and federal agencies.

## 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 is divided into four main functional areas for the purpose of budget presentation: Fire Chief’s Office, Emergency Operations, Business Services, and Wildland Mitigation.

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 on the next page shows how the departments and programs are divided into functional areas.



## Salary Administration

The district supports a total compensation strategy, which includes salary, medical benefits, deferred compensation match, PERS compensation, and leave accruals. The value of the employee’s compensation package is the total salary and the value of other benefits.

The district negotiates two collective bargaining agreements with IAFF Local 1159 for battalion chiefs and firefighter, prevention, and emergency medical personnel. The current three-year contracts will expire on June 30, 2024.

The district’s non-represented employees are placed into general job classifications based on duties and responsibilities. Most classifications have a nine-step salary range. Generally, employees are not paid below

the minimum of their salary range or above the maximum of their salary range. The non-represented pay system includes the opportunity for an annual performance-based step increase. An employee meeting or exceeding performance expectations adds value to the organization and is rewarded through annual performance-based step increases until they reach the top step of their classification.

### Classifications & Salaries

Classification	2023-24 Salary Range
Administrative Assistant	\$44,149 - \$62,751
Administrative Technician	\$53,871 - \$76,640
Apparatus Operator	\$94,271 - \$97,016
Apparatus Operator Paramedic	\$103,423 - \$106,169
Assistant Chief/CFO	\$189,000 - \$198,450
Battalion Chief - Shift	\$144,875 - \$148,590
Battalion Chief - Staff	\$153,568 - \$157,505
Captain	\$118,713 - \$123,825
Custodian	\$44,149 - \$62,751
Department Manager	\$84,627 - \$132,550
Deputy Fire Marshal - Cap.	\$118,713 - \$123,825
Deputy Fire Marshal - Lt.	\$109,885 - \$113,601
Division Chief	\$167,518 - \$172,545
Division Head	\$153,568 - \$157,505
Facility Maintenance Technician II	\$61,957 - \$88,084
Fire Inspector	\$85,209 - \$95,086
Firefighter	\$65,269 - \$91,525
Firefighter Paramedic	\$74,421 - \$100,677
Fleet Parts Technician	\$61,957 - \$88,084
Fleet Technician	\$68,827 - \$97,921
IT Services Technician I	\$61,957 - \$88,084
IT Services Technician II	\$68,827 - \$97,921
Lieutenant	\$109,885 - \$113,601
Medical Assistant	\$61,957 - \$88,084
Program Specialist	\$67,786 - \$100,128
Program Supervisor	\$76,789 - \$123,367
Public Educator	\$71,202 - \$79,460
Single Role Paramedic	\$67,299 - \$82,055
Training Technician	\$44,149 - \$62,751

*<< This page is intentionally blank >>*



# 4. Budget Overview

This section provides a general overview of the major components of the FY 2023-24 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 2023-24 Adopted Budget across all district funds is estimated at \$21.4 million, about \$225,000 (1%) less than the total fund balance at the beginning of FY 2022-23. The beginning fund balance is estimated based on projected expenditures and revenues for the remaining months of FY 2022-23. Under this projection, the district expects revenues to slightly exceed expenses in the General Fund in the current year, but this surplus is offset by decreasing balances in the Grants Fund and Capital Replacement Fund, where the start of the apprenticeship program and increased capital projects are decreasing existing fund balances in the current year. At this point, however, beginning fund balances are just an estimate until the year ends, and the district's financial statements are audited.

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 three 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 Board of Directors has authorized the notes each year, the district has not needed to actually issue the notes in the prior three fiscal years because the existing balance has proved sufficient. Given the expected level of beginning fund balance in FY 2023-24, the adopted budget once again includes interest expenses necessary to authorize tax anticipation notes. District staff will advise the Board of Directors in the fall about whether the tax anticipation notes will be needed.

Oregon Local Budget Law requires local governments to budget interest payments for short-term borrowing, so the FY 2023-24 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

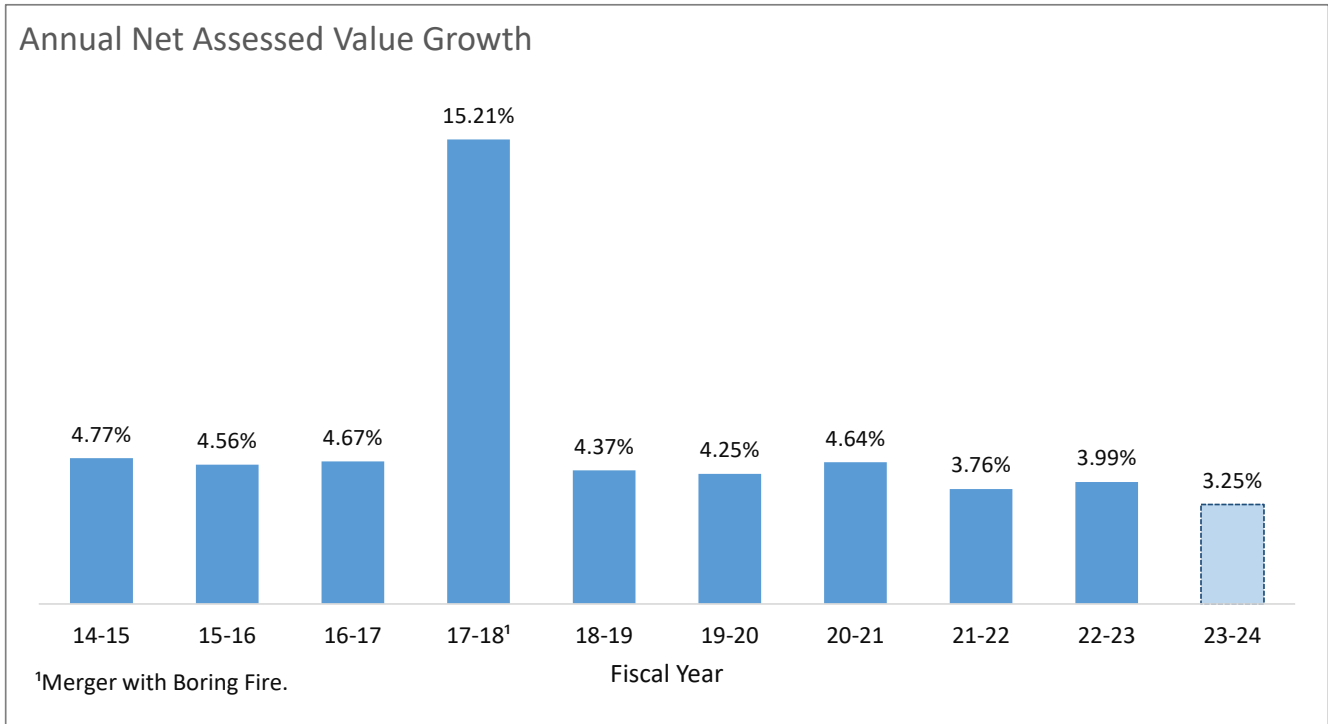
The fire district relies primarily on property tax collections to provide services. Nearly all of the district's property tax revenue is collected within Clackamas County, but there is also a small portion from Multnomah County.

Under current law, the 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 2022-23, the Clackamas County assessor reported assessed value was 54.2% of the district's Measure 5 market value of \$50.4 billion, leaving an untaxed value of approximately \$23 billion.

#### *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 2023-24 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**

In FY 2021-22, the last full year for which data is available, the fire district received 95.4% of the assessed property tax revenue. The collection rate was closer to 96% in prior years, meaning FY 21-22 resulted in lower collections than usual. For the FY 2023-24 Adopted Budget, the district assumes a collection rate of 95.25%. Lower collection rates are expected in the near term because of challenges in commercial real estate, especially office buildings, and the effects of inflation and higher interest rates.

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 \$2.1 million for the fiscal year ending June 30<sup>th</sup>, 2022, up from \$1.7 million the prior year.

**General Fund Property Tax Revenue**

Revenue collections from property tax are the primary source of revenue for the district’s General Fund. Clackamas Fire has a permanent tax rate of \$2.4012 per \$1,000 of assessed valuation for operating expenses. The local option levy approved by voters in May 2023 provides an additional \$0.52 per \$1,000 of assessed valuation. FY 2023-24 is the first year that the local option levy will be collected.

The FY 2023-24 Adopted Budget estimates total General Fund current year property tax collections of \$76.3 million, with \$62.3 million from the permanent tax rate and \$14.0 million from the optional levy rate.

The calculations for the permanent tax rate and local option levy tax rate are slightly different because of urban renewal areas. For taxable properties within an urban renewal area, the permanent rate is applied to

the properties’ “frozen” assessed valuation—the assessed valuation at the time the urban renewal area was formed—while the local option levy is applied to each property’s full current assessed value. The local option levy is also expected to have a higher level of compression. Compression occurs when the property taxes imposed by general government taxing districts exceed the \$10 limit per \$1,000 of real market values. Taxes greater than the limit are “compressed” down to the meet the limit and any compressed amount is not collected. A small share of properties will be compressed under the levy’s additional tax of \$0.52 per \$1,000 of assessed value, resulting in approximately \$323,000 in compression loss.

In addition to current year property taxes, the FY 2023-24 Adopted Budget includes \$825,000 in prior year property tax revenue. 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 \$70,000 in the adopted budget.

**Permanent Property Tax Rate and Collections  
Fiscal Year 2023-24**

ESTIMATED DISTRICT ASSESSED VALUATION

	FY 2022-23 Actuals <sup>1</sup>		
	Clackamas County	Multnomah County	Total
Full Assessed Valuation	\$27,266,023,484	\$38,613,600	\$27,304,637,084
Less Urban Renewal	-\$926,351,636	\$0	-\$926,351,636
Net Assessed Valuation	\$26,339,671,848	\$38,613,600	<b>\$26,378,285,448</b>
Estimated Annual Growth in Assessed Valuation			3.25%
Estimated Increase in Assessed Valuation			\$857,294,277
FY 2023-24 Estimated Net Assessed Valuation			<b>\$27,235,579,725</b>

ESTIMATED PROPERTY TAX REVENUE

Permanent Tax Rate per \$1,000	2.4012
Total Levy Amount	\$65,398,074
Estimated Compression Loss	-\$38,900
Estimated Total Levy Amount	\$65,359,174
Estimated CY Collection Rate <sup>3</sup>	95.25%
<b>FY 2023-24 Estimated CY <u>Permanent Rate</u> Property Tax Revenue</b>	<b>\$62,291,666</b>

<sup>1</sup>Certified Tax Assessor values for FY 2022-23 from Table 4a.

**Local Option Levy Property Tax Rate and Collections**  
**Fiscal Year 2023-24**

## ESTIMATED DISTRICT ASSESSED VALUATION

	FY 2022-23 Actuals <sup>1</sup>		
	Clackamas County	Multnomah County	Total
Full Assessed Valuation	\$27,266,023,484	\$38,613,600	\$27,304,637,084
Estimated Annual Growth in Assessed Valuation			3.25%
Estimated Increase in Assessed Valuation			\$887,400,705
FY 2023-24 Full Assessed Valuation			<b>\$28,192,037,789</b>

## ESTIMATED PROPERTY TAX REVENUE

	Permanent Tax Rate per \$1,000	0.52
	Total Levy Amount	\$14,659,860
	Estimated Compression Loss	-\$323,000
	Estimated Total Levy Amount	\$14,336,860
	Estimated CY Collection Rate <sup>3</sup>	95.25%
<b>FY 2023-24 Estimated CY <u>Local Option Levy</u> Property Tax Revenue</b>		<b>\$13,963,516</b>

<sup>1</sup>Certified Tax Assessor values for FY 2022-23 from Table 4a.

*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 2022-23, just over \$925 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 would equate to a property tax diversion of approximately \$2.2 million. The actual estimated diversion for FY 2022-23, however, is \$1.7 million because the Oregon City urban renewal has elected not to collect its share of property tax increment in FY 2022-23.

Urban Renewal Area	FY 2022-23 Assessed Values			Estimated 2022-23
	Current Value	Frozen Value	Difference	Property Tax Revenue Diverted
North Clackamas	\$781,457,508	\$397,645,806	\$383,811,702	\$921,609
Happy Valley	\$472,261,851	\$189,146,995	\$283,114,856	\$679,815
Milwaukie	\$185,202,853	\$135,994,953	\$49,207,900	\$118,158
Oregon City	\$260,790,976	\$50,665,263	\$210,125,713	\$0
<b>Total Estimated Clackamas Fire Revenue Diverted</b>				<b>\$1,719,582</b>

Clackamas Fire has an agreement with Happy Valley Urban Renewal wherein the urban renewal agency provides Clackamas Fire with \$500,000 for firefighting equipment. The first payment of \$250,000 was received in FY 2022-23 and the second \$250,000 payment is expected in the budget year. These funds are added to the district’s Capital Replacement Fund.

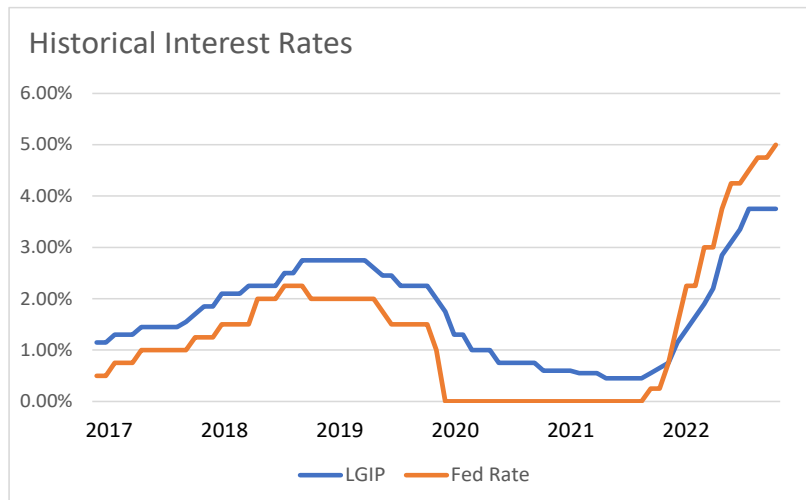
## Other Revenue

Although the fire district relies primarily on tax revenues, there are several other important revenue sources that contribute to the fire district’s operations.

General Fund Revenue				
	FY 2021-22 Actual	FY 2022-23 Revised Budget	FY 2023-24 Adopted Budget	% of Adopted Budget
Tax Revenue	58,773,338	61,371,000	77,150,182	86.5%
Interest	127,900	730,000	830,000	0.9%
EMS Revenues	1,951,821	2,275,000	2,445,136	2.7%
Contract Revenue	1,245,798	3,256,475	7,356,000	8.2%
Conflagration Revenue	1,355,443	975,000	-	0.0%
Grant Revenue	2,135,259	95,000	-	0.0%
Other Revenue	1,676,696	1,464,880	1,337,000	1.5%
Transfers In	49,375	70,600	70,000	0.1%
<b>Total</b>	<b>\$67,315,630</b>	<b>\$70,237,955</b>	<b>\$89,188,318</b>	

### Interest

The district keeps most of its fund balance in the state’s Local Government Investment Pool (LGIP). Interest rates are currently high compared to the last few years. Most forecasts predict the Federal Reserve will pause increases to the federal funds rate and potentially begin decreasing the rate later in the year. The LGIP interest rate should generally follow the federal funds rate trend, meaning the LGIP interest rate will likely hold steady or decline.



In keeping with a conservative forecast, the adopted budget assumes the LGIP interest rate will decline to 2.5% by next June. At the same time, due to the enhanced levy, the district will have larger cash holdings beginning in November, resulting in total estimated interest earnings of \$830,000 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 2023-24, the fire district is budgeting \$1,225,000 in transport revenue based on FY 2022-23 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 \$143,000 annually. Additionally, the fire district is reimbursed for EMS consumable supplies at an estimate of \$132,000.

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 \$925,000 for FY 2023-24.

#### *Contract Revenue*

Clackamas Fire provides services to multiple other fire agencies through contracts for service, including fleet services. For FY 2023-24, overall contract revenues are expected to result in just under \$7.3 million, a substantial increase due to the new contract for service with Sandy Fire District beginning on July 1st. The contract amounts with the City of Gladstone (\$2.2 million) and Sandy Fire (\$4.7 million) are determined by the assessed valuation growth for those agencies. The adopted budget assumes that the City of Gladstone's assessed valuation grows at 3.25% and that Sandy Fire's assessed valuation grows at 3.5%. In addition to Gladstone and Sandy, the fire district also provides fleet services to Canby Fire, Aurora Fire, Hoodland Fire, and Lake Oswego Fire.

#### *Grant Revenue*

There are no grants budgeted in the General Fund. The fire district has two significant grants budgeted in the grants fund: 1) the \$2 million apprenticeship grant started in FY 2022-23 and will continue to support the apprenticeship program in FY 2023-24; and 2) the \$1 million 2021 Assistance to Firefighter Grant for purchasing new cardiac monitors. The district also has grant funds in the Wildland Mitigation Fund to support Crew 30.

#### *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 \$725,000 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 the 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 85.5% of total General Fund operating expenditures. The personnel services budget includes salaries, overtime, premium pay, and benefits such as payroll taxes, PERS contributions, healthcare expenses, and deferred compensation contributions.

<b>Personnel Expenses Summary</b>			
	FY 21-22 Actuals	FY 22-23 Revised Budget	FY 23-24 Adopted Budget
Salaries	29,508,837	30,460,416	34,884,200
Operational Replacement	6,992,533	6,466,100	7,438,900
Conflagration Deployments	634,925	482,000	-
Overtime	339,146	442,717	508,690
Retirement/Separation Payouts	207,637	164,900	150,000
<b>Salaries Total</b>	<b>\$37,683,078</b>	<b>\$38,016,133</b>	<b>\$42,981,790</b>
Payroll Taxes	2,965,796	2,993,452	3,652,475
PERS Contributions	8,904,026	8,844,048	10,798,700
Deferred Compensation	1,826,586	2,138,249	2,973,885
Healthcare Expenses	5,510,644	6,660,935	7,799,900
Health Trust Contributions	349,112	332,340	380,350
Employee Allowances	38,860	15,600	14,400
Workers Compensation	671,808	657,982	813,000
Other Benefits	53,025	55,000	62,000
<b>Benefits Total</b>	<b>\$20,319,856</b>	<b>\$21,697,606</b>	<b>\$26,494,710</b>
<b>Salaries &amp; Benefits Total</b>	<b>\$58,002,935</b>	<b>\$59,713,739</b>	<b>\$69,476,500</b>

### *Position Changes*

The FY 2023-24 Adopted Budget includes a substantial increase in the total number of permanent fire district positions. The district will absorb 16 positions from Sandy Fire as part of the contract for service. The district also will begin hiring firefighters supported by the enhanced services levy. The levy will eventually support 62 firefighter positions, but Clackamas Fire is limited in how many firefighters it can recruit, hire, and train at once. The district plans to hold two 12-person academies for new firefighters in FY 2023-24 for a total of 24 new firefighters. When these firefighters complete their academies, they will fill any vacant spots due to retirements and resignations, with the remainder adding capacity as planned under the levy. Under this pace of hiring, it is anticipated the district will fill each of the 62 levy positions within 3 years.

In addition to the new positions from Sandy and the levy, the table below also reflects staff changes throughout FY 2022-23, including the reorganization of certain positions across departments and the elimination of vacant positions. Although the district is adding a total of 40 positions from the levy (24) and Sandy (16), the net change across the fiscal years is 38 positions. This is because the district has not filled

certain vacant positions and at least one of the Sandy staff members will be filling a vacant position within Clackamas Fire rather than adding capacity.

<b>Summary of Positions</b>		
<u>Department/Org</u>	<u>FY 22-23 Adopted</u>	<u>FY 23-24 Adopted</u>
Administration	3	4
Chief's Office	2	4
Communications	1	1
Community Services	5	5
Emergency Operations	237	275
EMS/Community Paramedicine	3	3
Facilities	3	3
Finance	6	5
Fire Marshal's Office	6	6
Fleet	8	8
Health & Wellness	5	4
Human Resources	4	3
Information Technology	5	5
Logistics	5	5
Strategic Services & Planning	1	1
Training	10	10
<b>Total Permanent Positions</b>	<b>304</b>	<b>342</b>
Wildland Mitigation/Crew 30	25	22
Apprenticeship Program	8	12
<b>Total Seasonal/Limited Term Positions</b>	<b>33</b>	<b>34</b>

***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 3%. The estimated cost of this increase is about \$900,000.
- Employees that are not currently at the top step in their classification and that meet job expectations will receive a step increase. The estimated cost of step increases across the organization is \$225,000.
- The firefighter and battalion chief contracts include deferred compensation increases for FY 2023-24 that increase 401a contributions to employee retirement accounts. The estimated cost of the deferred compensation increase for existing represented employees is \$550,000.

***Public Employee Retirement System (PERS)***

PERS contributions are forecast to increase significantly in the FY 2023-24 budget because PERS rates increase on July 1<sup>st</sup> and because of the additional employees from the levy and Sandy Fire. PERS rates will increase in FY

2023-24 by 6.2% to 8.6%. This represents \$775,000 in additional costs in FY 2023-24 compared to if PERS rates had stayed the same.

Currently, 16% of the fire district’s employees are Tier 1/Tier 2 and 84% are OPSRP employees. The share of OPSRP employees should increase further in FY 2023-24 with the hiring and onboarding of new academy classes under the levy.

PERS Rates						
	2013 -15 (revised)	2015-17	2017-19	2019-21	2021-23	2023-25
Tier 1/Tier 2	17.87%	17.55%	23.83%	28.53 %	27.60%	29.32%
OPSRP – General	8.50%	8.34%	12.01%	16.37%	18.54%	20.07%
OPSRP – Police & Fire	12.60%	12.45%	16.78%	21.00%	22.90%	24.86%

***Paid Leave Oregon***

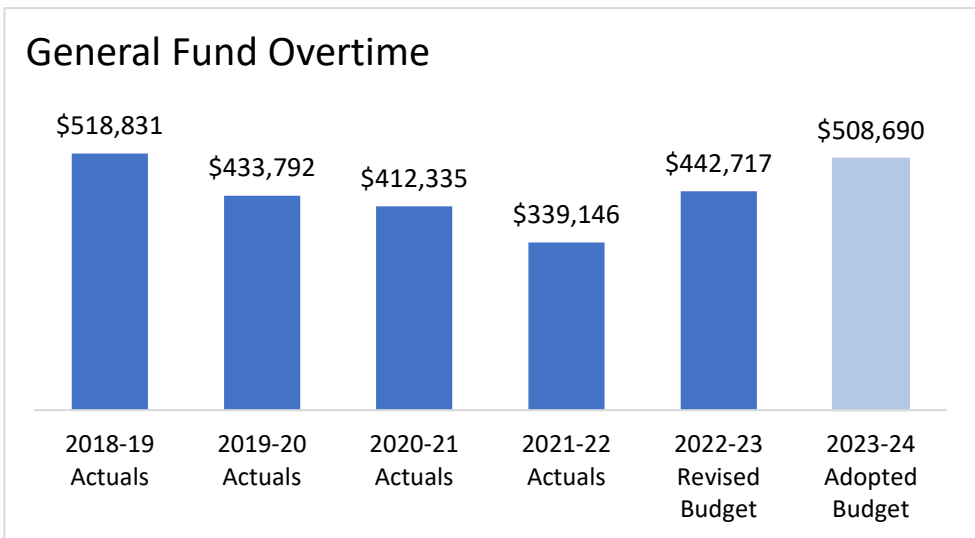
Paid Leave Oregon is a new state program that provides up to 12 weeks of paid medical and family leave each year for qualifying events. Large employers, including Clackamas Fire, are required to participate, or demonstrate that they independently provide an equivalent plan.

Clackamas Fire has opted to contract with a third-party insurer to provide an equivalent plan to employees rather than participate directly in the state pool. This arrangement allows Clackamas Fire and its employees to begin contributions in September 2023 (rather than January 2023 under the state program) and pay lower rates than the state program while providing the same benefits. The FY 2023-24 Adopted Budget includes \$81,000 to cover the employer share of these contributions.

Benefits for the program are scheduled to begin in September 2023. Although the paid leave is covered through the third-party insurer’s equivalent plan, this program could result in additional costs for the fire district 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, the fire district has limited the growth in overtime in

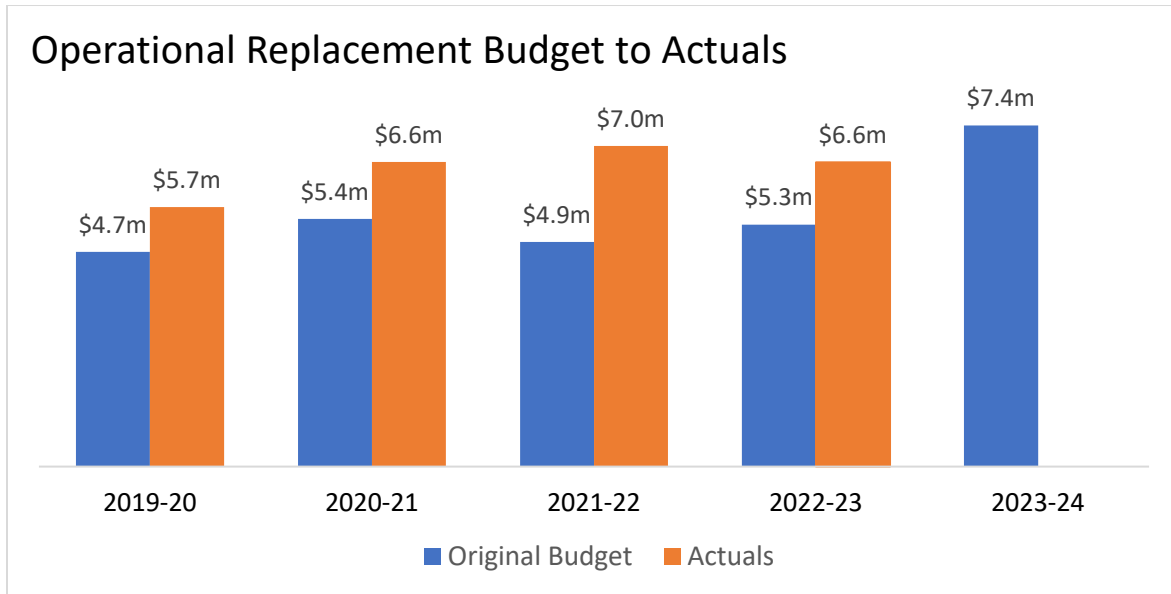


recent years as a cost saving measure. The FY 2023-24 Adopted Budget includes increases in overtime mainly in response to operational needs for training, including in specialty programs and the volunteer program. The

district continues to look for efficient ways to meet the needs of the public and the fire district that are less reliant on overtime.

***Operational Replacement***

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. As shown in the figure, in recent years, the district has underbudgeted for operational replacement resulting in cost overruns. This has required the district to utilize one-time revenues or make midyear reductions elsewhere in the budget to cover operational replacement costs.

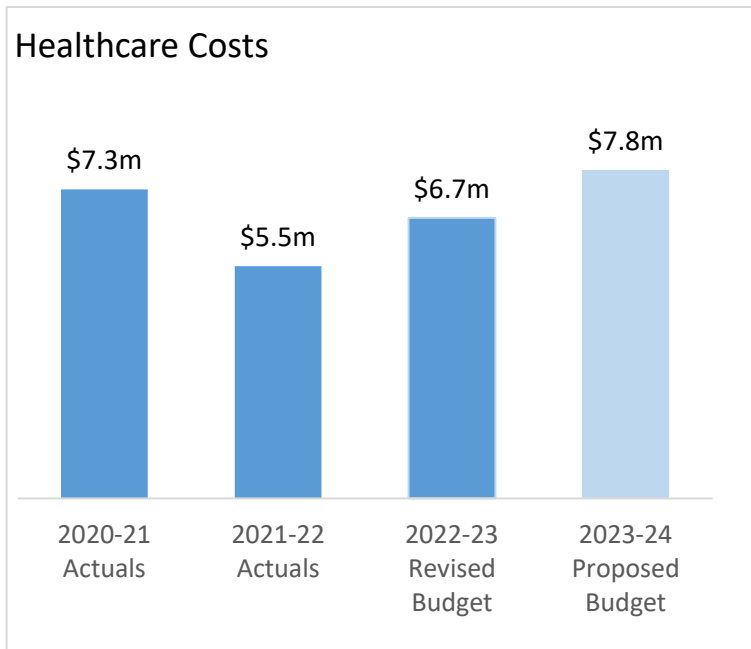


The FY 2023-24 Adopted Budget is more realistic about operational replacement costs, budgeting costs at \$7.4 million. An increase is expected because additional seated positions from Sandy and the levy will result in more operational replacement needs. Additionally, the COLA will increase overtime rates and Paid Leave Oregon will likely result in more leave usage. Aside from Paid Leave Oregon, the projection also assumes that leave usage will remain relatively steady. There was an assumption that leave usage would decline back to pre-pandemic levels but leave usage by suppression staff in 2022-23 has been nearly identical to 2021-22.

The district’s main tool for controlling operational replacement costs is to maintain full staffing so that operational replacement is only covering employees out on leave rather than also covering vacant positions. Due to the lead times in hiring and training new firefighters and the inability to perfectly predict retirements, resignations, and injuries, it is always difficult to maintain the optimal number of suppression personnel. It will remain important for district leadership to monitor staffing levels, especially to ensure that adequate staffing is available before new positions from the levy are added to stations.

***Healthcare Expenses***

The FY 2023-24 Adopted Budget has total healthcare expenses at about \$7.8 million, an increase of approximately 17% over the prior year. The budget assumes a 6% increase in annual claims costs. The



remaining increase is due to the projected increase in staff and dependents covered by the district’s insurance due to the levy and contract with Sandy Fire. The costs are partially offset by retiree contributions, stop-loss payments, and prescription rebates, all of which are accounted for in General Fund revenue.

Clackamas Fire experienced a significant budget shortfall from healthcare claims expenses in FY 2020-21. Since that time, the district has budgeted at the very high end of expected claims costs to ensure adequate resources are available. As a result, the health plan outperformed the budget by \$255,000 in FY 2021-22 and similar results are expected as FY 2022-23 comes to a close.

## Materials & Services

Overall materials and services spending increases by 19.5% over the FY 22-23 Revised Budget level. Much of this increase is concentrated into specific areas:

- Expenses related to the implementation of the Sandy IGA are estimated at \$490,000. Expenses include property and liability insurance, CCOM and C800 fees, facility maintenance, fuel, financial audit, medical exams, station operating costs, Sandy Board of Directors expenses, medical supplies, and medical director services.
- A one-time payment is required of each emergency services agency in the county to make up a share of C800’s funding shortfall. Clackamas Fire’s share is \$255,900.
- The district is also seeing the effects of inflation: utility costs are budgeted to increase by 11.5%, property insurance by 17.5%, and C800 annual fees by 20%.
- Many departments’ materials and services budgets are also augmented to support the 24 new firefighters under the levy including Logistics, Health and Wellness, Operations, and Information Technology.

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Revised	FY 2023-24 Adopted
Materials and Services Spending	\$7,162,622	\$7,369,082	\$6,639,033	\$7,445,916	\$8,896,198
% Change from Prior Year		2.9%	-9.9%	12.2%	19.5%

#### 4. Budget Overview — Debt & Debt Service

The materials and services budget also has increases related to training, professional development, conferences, and travel. During the pandemic and budget shortfalls, many of these activities did not occur or were not prioritized. District leadership would like to support staff as resources allow, knowing that investing in personnel’s professional development will pay dividends in performance and morale.

### 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. Outstanding debt will decrease by just under \$4 million in FY 2022-23 due to regular debt service payment plus the \$560,000 prepayment on the 2018 loan scheduled for this June. Under the FY 2023-24 Adopted Budget, outstanding principal debt will decrease by another \$4.1 million in the budget year from regular debt service payments and the proposed \$450,000 prepayment of the 2018 loan.

#### Outstanding Long-Term Debt as of July 1, 2023

	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	\$9,600,000
General Obligation Bonds, Series 2017	06/22/17	06/01/32	\$11,220,000	<u>\$10,315,000</u>
<b>Total General Obligation Bonds</b>				<b>\$19,915,000</b>
<i>Limited-Tax &amp; Other Obligations</i>				
Fleet/Logs Center Land Purchase	06/01/10	06/01/25	\$ 1,200,000	\$228,427
Pension Bonds, Series 2005	09/23/05	06/01/28	\$ 20,335,000	\$9,540,000
Series 2018A Direct Loan	12/20/18	12/15/38	\$7,000,000	<u>\$5,295,431</u>
<b>Total Limited-Tax &amp; Other Obligations</b>				<b>\$15,063,858</b>
<b>Total Long-Term Debt</b>				<b><u>\$34,978,858</u></b>

#### 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 10		Fund 10		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
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	117,606	3,859	5,420,615
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	1,721,797	0	0	0	1,721,797
<b>Total</b>	<b>\$9,600,000</b>	<b>\$1,344,700</b>	<b>\$10,315,000</b>	<b>\$2,587,050</b>	<b>\$9,540,000</b>	<b>\$1,382,608</b>	<b>\$5,295,431</b>	<b>\$1,745,543</b>	<b>\$228,427</b>	<b>\$14,553</b>	<b>\$42,053,312</b>

### Capital Outlay

The adopted budget transfers \$7.9 million from the General Fund to the Capital Replacement Fund to contribute to capital investments in the budget year and in future years. Major capital spending planned for

the budget year is shown in the table below and discussed in more detail in later sections on the Capital Replacement Fund and the Capital Plan.

FY 2023-24 Adopted Capital Spending	
Apparatus	\$4,725,000
Vehicles	\$205,000
Fleet Equipment	\$90,000
<b>Fleet Total</b>	<b>\$5,020,000</b>
Concrete	\$420,000
Fencing	\$150,000
Roof Replacement	\$150,000
Flooring Replacement	\$50,000
Building Systems	\$50,000
Painting	\$35,000
<b>Facilities Total</b>	<b>\$855,000</b>
Rescue Gear	\$8,000
Extrication Equipment	\$50,000
Firefighting Equipment	\$47,000
Training Props	\$10,000
Cardiac Monitors	\$1,024,750
Turnouts	\$227,100
Wellness Equipment	\$23,350
<b>Equipment Total</b>	<b>\$1,390,200</b>
Computers	\$36,500
IT Equipment Leases	\$99,300
<b>IT Total</b>	<b>\$135,800</b>
<b>Capital Outlay Total</b>	<b>\$7,401,000</b>

## Ending Fund Balance

The estimated total ending fund balance across all funds at the end of FY 2023-24 is \$17.0 million. If contingency reserves are unused in the budget year, then that will add an additional \$3.4 million to the ending fund balance, bringing the total to \$20.4 million.

4. Budget Overview — Five-Year Outlook

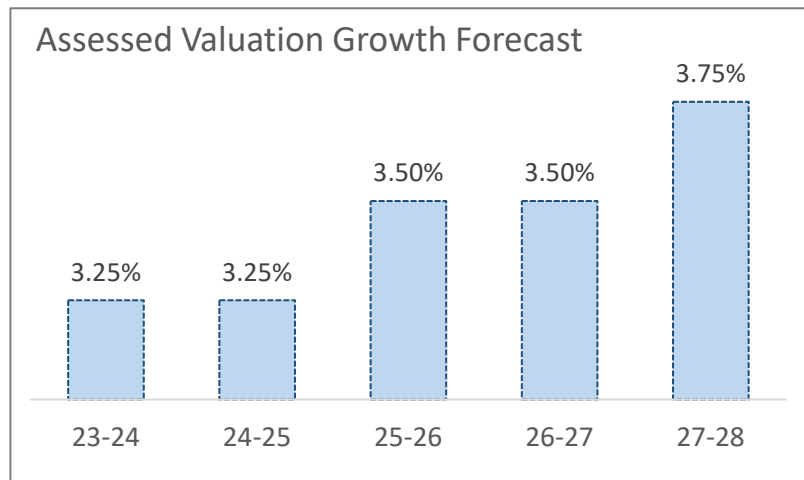
Board policy currently specifies that the budgeted ending fund balance should be 35% of the operational budget. Based on the operating budget in the FY 2023-24 Adopted Budget, the ending fund balance should be approximately \$28.5 million to meet Board policy.

Five-Year Outlook

5-Year General Fund Outlook					
	2023-24	2024-25	2025-26	2026-27	2027-28
Salaries & Benefits	\$69,476,500	\$74,845,000	\$81,775,000	\$85,594,000	\$89,553,000
Materials & Services	\$8,896,198	\$8,886,000	\$9,152,000	\$9,427,000	\$9,710,000
Debt Service	\$2,915,620	\$3,015,365	\$3,008,818	\$3,122,980	\$1,645,882
<b>Total Expenses</b>	<b>\$81,288,318</b>	<b>\$86,746,365</b>	<b>\$93,935,818</b>	<b>\$98,143,980</b>	<b>\$100,908,882</b>
Tax Revenue	\$77,150,182	\$79,797,000	\$82,622,000	\$85,511,000	\$88,712,000
Interest	\$830,000	\$800,000	\$775,000	\$750,000	\$750,000
EMS Revenue	\$2,445,136	\$2,518,000	\$2,594,000	\$2,672,000	\$2,752,000
Contract Revenue	\$7,356,000	\$7,585,000	\$7,842,000	\$8,109,000	\$8,397,000
Grant Revenue	-	-	-	-	-
Other Revenue	\$1,337,000	\$1,275,000	\$1,334,000	\$1,408,000	\$1,452,000
Transfers In	\$70,000	\$72,000	\$72,000	\$72,000	\$72,000
<b>Total Revenue</b>	<b>\$89,188,318</b>	<b>\$92,047,000</b>	<b>\$95,239,000</b>	<b>\$98,522,000</b>	<b>\$102,135,000</b>
<b>Surplus/Deficit</b>	<b>\$7,900,000</b>	<b>\$5,300,635</b>	<b>\$1,303,182</b>	<b>\$378,020</b>	<b>\$1,226,118</b>

The above forecast represents the expected General Fund expenses and revenues over the next five years. In general, the forecast assumes the district’s adopted FY 2023-24 operations level, meaning that it assumes the district does not add any additional programs or staffing, with the exception of the implementation of the levy-funded positions. As noted in the capital plan, the expectation is that General Fund surpluses are transferred to the Capital Replacement Fund to support the district’s capital program. Multiple factors influence the forecast, and the amounts will certainly change over time. The factors with the greatest effect on the district’s future finances are assessed values, employee compensation, and PERS rates.

The revenue forecast is based on a mild recession scenario, which assumes that assessed value growth will stagnate for the next few years below historic averages, as shown in the graph. If, instead, assessed value consistently grows near or above 4% annually that will improve the district’s outlook. Each 0.25% increase in annual assessed valuation





results in roughly \$180,000 in additional district revenue when applied to both the permanent and levy rates.

The growth rate for salary and benefits costs are subject to a new collective bargaining agreement after FY 2023-24, so those future costs are not certain. The forecast assumes 2.5% annual growth in wages and wage-driven benefits, with the exception of healthcare expenses (4% annually) and PERS rates.

PERS rates are now fixed for FY 2023-24 and FY 2024-25. New rates will be issued on July 1<sup>st</sup> in 2025 and 2027. The forecast assumes 8% increases in PERS rates in 2025-26 and again in 2027-28, roughly the same increase taking effect in 2023-24. Increases of this magnitude over three consecutive biennia would be unprecedented, so an optimistic forecast could expect lower PERS costs than estimated in the later years of this outlook. That said, the district should expect a jump in rates in 2027-28 because the rate offset currently applied from the district's pension bonds will expire in 2027-28 when the debt service on the pension bonds is complete. In theory, the increase in rates from the loss of the pension bond relief should be closely offset by the decrease in required debt service. The PERS increases have a large effect on the forecast, accounting for about 25% of the increase in expenditures over the 5-year period. Rate increases are largely out of the district's control and will be determined by PERS' investment returns.

## Summary of All Funds

<b>3-Year Budget Summary - All Funds</b>			
	FY 2021-22 Actual	FY 2022-23 Revised Budget	FY 2023-24 Adopted Budget
<b>RESOURCES</b>			
Beginning Fund Balance	21,932,370	21,196,576	21,870,080
Revenues			
Tax Revenue	60,757,593	63,911,000	79,645,793
Interest	148,998	793,000	970,050
EMS Revenue	1,951,821	2,870,000	2,445,136
Contract Revenue	1,887,748	3,796,865	7,919,440
Conflagration Revenue	1,518,741	1,118,700	244,800
Grants	2,597,496	352,646	1,092,571
Other Revenue	1,707,307	2,044,523	1,337,000
Transfers In	2,677,479	826,200	7,990,000
<b>Total Revenue</b>	<b>73,247,183</b>	<b>75,712,934</b>	<b>101,644,790</b>
Total Resources	95,179,553	96,909,510	123,514,870
<b>REQUIREMENTS</b>			
Fire Chief's Office	1,035,248	587,527	1,027,450
Emergency Services	48,286,531	51,523,773	60,583,725
Business Services	15,720,917	18,002,838	18,382,143
Wildland Mitigation	909,724	1,035,379	1,460,307
Capital Outlay	121,516	-	7,416,070
Debt Service	4,768,243	5,630,350	5,830,920
Transfers Out	2,677,479	826,200	7,990,030
<b>Total Expenditures</b>	<b>73,519,658</b>	<b>77,606,067</b>	<b>102,690,645</b>
Contingency	-	2,504,980	3,379,000
Ending Fund Balance/ Reserved for Future Expenditures	21,659,895	16,798,463	17,445,225
Total Requirements	95,179,553	96,909,510	123,514,870

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
<b>RESOURCES</b>									
Beginning Fund Balance	15,800,000	1,650,000	20,000	3,360,000	30	274,800	250	765,000	21,870,080
<b>Revenues</b>									
Tax Revenue	77,150,182	-	-	250,000	-	2,245,611	-	-	79,645,793
Interest	830,000	-	-	115,000	-	20,000	50	5,000	970,050
EMS Revenue	2,445,136	-	-	-	-	-	-	-	2,445,136
Contract Revenue	7,356,000	-	-	-	-	-	-	563,440	7,919,440
Conflagration Revenue	-	-	-	-	-	-	-	244,800	244,800
Grants	-	1,060,870	-	-	-	-	-	31,701	1,092,571
Other Revenue	1,337,000	-	-	-	-	-	-	-	1,337,000
Transfers In	70,000	-	-	7,920,000	-	-	-	-	7,990,000
<b>Total Revenue</b>	<b>89,188,318</b>	<b>1,060,870</b>	<b>-</b>	<b>8,285,000</b>	<b>-</b>	<b>2,265,611</b>	<b>50</b>	<b>844,941</b>	<b>101,644,790</b>
Total Resources	104,988,318	2,710,870	20,000	11,645,000	30	2,540,411	300	1,609,941	123,514,870
<b>REQUIREMENTS</b>									
Fire Chief's Office	1,027,450	-	-	-	-	-	-	-	1,027,450
Emergency Services	58,963,105	1,620,620	-	-	-	-	-	-	60,583,725
Business Services	18,382,143	-	-	-	-	-	-	-	18,382,143
Wildland Mitigation	-	-	-	-	-	-	-	1,460,307	1,460,307
Capital Outlay	-	935,000	-	6,469,450	-	-	300	11,320	7,416,070
Debt Service	2,915,620	-	-	585,000	-	2,330,300	-	-	5,830,920
Transfers Out	7,900,000	-	20,000	-	30	-	-	70,000	7,990,030
<b>Total Expenditures</b>	<b>89,188,318</b>	<b>2,555,620</b>	<b>20,000</b>	<b>7,054,450</b>	<b>30</b>	<b>2,330,300</b>	<b>300</b>	<b>1,541,627</b>	<b>102,690,645</b>
Contingency	3,229,000	100,000	-	-	-	-	-	50,000	3,379,000
Ending Fund Balance/ Reserved for Future Expenditures	12,571,000	55,250	-	4,590,550	-	210,111	-	18,314	17,445,225
Total Requirements	104,988,318	2,710,870	20,000	11,645,000	30	2,540,411	300	1,609,941	123,514,870

*<<This page is intentionally left blank>>*

## 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.

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Resources</b>						
Beginning Fund Balance	18,224,998	17,629,548	15,135,000	15,800,000	15,800,000	15,800,000
Tax Revenue	57,010,774	58,773,338	61,411,000	77,150,182	77,150,182	77,150,182
Interest	157,880	127,900	730,000	830,000	830,000	830,000
EMS Revenue	1,765,279	1,951,821	2,870,000	2,445,136	2,445,136	2,445,136
Contract Revenue	3,308,021	1,245,798	3,256,475	7,356,000	7,356,000	7,356,000
Conflagration Revenue	1,966,804	1,355,443	975,000	-	-	-
Grant Revenue	929,099	2,135,259	10,000	-	-	-
Other Revenue	2,504,370	1,676,696	1,864,880	1,337,000	1,337,000	1,337,000
Transfers In	363,000	49,375	70,600	70,000	70,000	70,000
<b>Total Resources</b>	<b>86,230,227</b>	<b>84,945,178</b>	<b>86,322,955</b>	<b>104,988,318</b>	<b>104,988,318</b>	<b>104,988,318</b>
<b>Requirements</b>						
Fire Chief’s Office	1,195,032	1,035,251	587,527	1,027,450	1,027,450	1,027,450
Emergency Operations	47,872,441	48,144,532	50,701,223	58,963,105	58,963,105	58,963,105
Business Services	17,081,459	15,462,184	16,820,905	18,382,143	18,382,143	18,382,143
Debt Service	1,979,805	2,075,504	2,811,300	2,915,620	2,915,620	2,915,620
Transfers Out	31,704	2,628,104	679,600	7,900,000	7,900,000	7,900,000
Contingency	-	-	2,289,980	3,229,000	3,229,000	3,229,000
Ending Fund Balance	18,069,786	15,599,603	12,432,420	12,571,000	12,571,000	12,571,000
<b>Total Requirements</b>	<b>86,230,227</b>	<b>84,945,178</b>	<b>86,322,955</b>	<b>104,988,318</b>	<b>104,988,318</b>	<b>104,988,318</b>

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. With each functional area are specific departments and programs. The individual department and program budgets for the General Fund are itemized in Sections 6-8.

## Significant Issues and Changes

- Total General Fund revenue is forecast at \$89.2 million for FY 2023-24, a 27% increase over estimated revenues for the current year.
- The FY 2023-24 Adopted Budget estimates total General Fund current year property tax collections of \$76.3 million, with \$62.3 million from the permanent tax rate and \$14.0 million from the optional levy rate.
- The district has entered into an intergovernmental agreement to provide fire protection services for the Sandy Fire District for an estimated \$4.7 million, leading to an increase in contract revenue.
- In keeping with a conservative forecast, the adopted budget assumes the LGIP interest rate will decline to 2.5% by next June. At the same time, due to the enhanced levy, the district will have larger cash

holdings beginning in November, resulting in total estimated interest earnings of \$830,000 in the General Fund.

- General Fund expenses are forecast at \$89.2 million, a 26% increase over estimated expenses for the current year.
- Total salaries and wages are expected to increase sharply (13%) for FY 2023-24. The budget includes a 3% COLA for nearly all employees and step increases for eligible employees. The largest share of the increase in salaries and wages, however, are the new positions from the levy (24) and contract with Sandy Fire (16).
- The firefighter and battalion chief contracts include deferred compensation increases for FY 2023-24 that increase 401a contributions to employee retirement accounts. The estimated cost of the deferred compensation increase for existing represented employees is \$550,000.
- PERS contributions are forecast to increase significantly in the FY 2023-24 budget because PERS rates increase on July 1st and because of the additional employees from the levy and Sandy Fire. PERS rates will increase in FY 2023-24 by 6.2% to 8.6%. This represents \$775,000 in additional costs in FY 2023-24 compared to if PERS rates had stayed the same.
- The FY 2023-24 Adopted Budget is more realistic about operational replacement costs, budgeting costs at \$7.4 million. An increase is expected because additional seated positions from Sandy and the levy will result in more operational replacement needs. Additionally, the COLA will increase overtime rates and Paid Leave Oregon will likely result in more leave usage.
- The General Fund transfers \$7.9 million to the Capital Replacement Fund for capital purchases in the adopted budget. As noted above, this transfer is possible due to the additional revenue from the levy.
- The FY 2023-24 Adopted Budget has total healthcare expenses at about \$7.8 million, an increase of approximately 17% over the prior year.
- The FY 2023-24 Adopted Budget includes \$10,000 in short-term debt interest expense to account for the potential issuance of tax anticipation notes.
- Expenses related to the implementation of the Sandy IGA are estimated at \$490,000. Expenses include property and liability insurance, CCOM and C800 fees, facility maintenance, fuel, financial audit, medical exams, station operating costs, Sandy Board of Directors expenses, medical supplies, and medical director services.
- A one-time payment is required of each emergency services agency in the county to make up a share of C800's funding shortfall. Clackamas Fire's share is \$255,900.
- The district is also seeing the effects of inflation: utility costs are budgeted to increase by 11.5%, property insurance by 17.5%, and C800 annual fees by 20%.
- Many departments' materials and services budgets are also augmented to support the 24 new firefighters under the levy including Logistics, Health and Wellness, Operations, and Information Technology.

## Detailed Budget Table

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Tax Revenue</b>						
4450 - Current Year Prop Taxes	56,277,021	58,405,535	60,404,000	76,255,182	76,255,182	76,255,182
4455 - Prior Year Prop Taxes	704,514	288,380	792,000	825,000	825,000	825,000
4460 - Other Taxes	29,239	79,423	215,000	70,000	70,000	70,000
<b>Tax Revenue Total</b>	<b>57,010,774</b>	<b>58,773,338</b>	<b>61,411,000</b>	<b>77,150,182</b>	<b>77,150,182</b>	<b>77,150,182</b>
<b>Interest</b>						
4490 - Investment Interest	157,880	127,900	730,000	830,000	830,000	830,000
<b>Interest Total</b>	<b>157,880</b>	<b>127,900</b>	<b>730,000</b>	<b>830,000</b>	<b>830,000</b>	<b>830,000</b>
<b>EMS Revenue</b>						
4510 - ASA Revenue	134,900	137,598	140,000	143,136	143,136	143,136
4512 - Medical Supply Reimb	111,925	126,919	125,000	132,000	132,000	132,000
4569 - GEMT Revenue	510,042	208,420	1,505,000	925,000	925,000	925,000
4570 - Transportation Response Revenue	1,008,413	1,478,884	1,100,000	1,245,000	1,245,000	1,245,000
<b>EMS Revenue Total</b>	<b>1,765,279</b>	<b>1,951,821</b>	<b>2,870,000</b>	<b>2,445,136</b>	<b>2,445,136</b>	<b>2,445,136</b>
<b>Contract Revenue</b>						
4500 - IGA Revenue	3,226,679	1,156,065	3,122,000	7,254,000	7,254,000	7,254,000
4541 - Sale of Inventory/Services/Equip	81,342	89,733	134,475	102,000	102,000	102,000
<b>Contract Revenue Total</b>	<b>3,308,021</b>	<b>1,245,798</b>	<b>3,256,475</b>	<b>7,356,000</b>	<b>7,356,000</b>	<b>7,356,000</b>
<b>Conflagration Revenue</b>						
4539 - Conflagration Reimbursement	1,966,804	1,355,443	975,000	-	-	-
<b>Conflagration Revenue Total</b>	<b>1,966,804</b>	<b>1,355,443</b>	<b>975,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grant Revenue</b>						
4560 - Grant Revenue	929,099	2,135,259	10,000	-	-	-
<b>Grant Revenue Total</b>	<b>929,099</b>	<b>2,135,259</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Revenues</b>						
4513 - Other Reimbursements	341,514	609,393	-	-	-	-
4514 - Health Plan Reimbursements	-	-	475,000	177,000	177,000	177,000
4515 - Workers' Compensation Revenue	-	-	405,000	195,000	195,000	195,000
4538 - Service Cost Recovery	60,713	41,718	13,000	5,000	5,000	5,000
4542 - Sale of Goods/Services/Equip	(496)	(7,695)	-	-	-	-
4543 - Gain/Loss on Fixed Assets	16,819	-	-	-	-	-
4545 - Other Post-Employ Bene Revenue	626,802	606,985	690,000	726,000	726,000	726,000
4550 - Public Records Request Revenue	-	-	3,500	4,000	4,000	4,000
4571 - Other Revenues	1,459,018	426,295	251,380	205,000	205,000	205,000
4572 - Prevention Fees	-	-	27,000	25,000	25,000	25,000
<b>Other Revenue Total</b>	<b>2,504,370</b>	<b>1,676,696</b>	<b>1,864,880</b>	<b>1,337,000</b>	<b>1,337,000</b>	<b>1,337,000</b>
<b>Transfers In</b>						
4610 - Transfers from other Funds	363,000	49,375	70,600	70,000	70,000	70,000
<b>Other Revenue Total</b>	<b>363,000</b>	<b>49,375</b>	<b>70,600</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
<b>Grand Total</b>	<b>68,005,229</b>	<b>67,315,630</b>	<b>71,187,955</b>	<b>89,188,318</b>	<b>89,188,318</b>	<b>89,188,318</b>



5. General Fund Overview — Detailed Budget Table

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Salaries &amp; Wages</b>						
5100 - Exempt Salary	3,504,230	3,541,465	3,327,578	4,213,900	4,213,900	4,213,900
5200 - Non-Exempt Salary	1,478,139	1,574,141	1,636,511	1,710,000	1,710,000	1,710,000
5300 - Represented Salary	23,981,720	23,917,447	25,368,117	28,434,500	28,434,500	28,434,500
5540 - Temporary Labor	66,540	72,411	47,710	66,300	66,300	66,300
5545 - Premium Pay	467,589	403,374	430,500	459,500	459,500	459,500
5550 - Conflagration Labor	782,655	634,925	482,000	-	-	-
5555 - School Replacement	13,933	2,717	-	-	-	-
5560 - Operational Replacement	6,642,381	6,989,816	6,791,100	7,438,900	7,438,900	7,438,900
5563 - Retirement/Separation Vacation	236,543	202,539	164,900	150,000	150,000	150,000
5564 - Other Leave Buyback	12,383	5,098	-	-	-	-
5600 - Overtime	412,335	339,146	442,717	508,690	508,690	508,690
<b>Salaries &amp; Wages Total</b>	<b>37,598,448</b>	<b>37,683,078</b>	<b>38,691,133</b>	<b>42,981,790</b>	<b>42,981,790</b>	<b>42,981,790</b>
<b>Benefits</b>						
6620 - SS/Medicare	2,636,135	2,726,708	2,705,425	3,225,700	3,225,700	3,225,700
6640 - Tri-Met Taxes	179,034	239,088	288,027	345,850	345,850	345,850
6655 - PFMLI	-	-	-	80,925	80,925	80,925
6656 - PERS Employer	8,236,142	8,904,026	8,929,048	10,798,700	10,798,700	10,798,700
6670 - Deferred Compensation	1,110,566	1,480,136	1,792,649	2,576,085	2,576,085	2,576,085
6675 - Unemployment	3,427	14,436	10,000	10,000	10,000	10,000
6680 - Life Insurance	40,678	38,589	45,000	52,000	52,000	52,000
6685 - Conflagration Benefits	304,886	-	-	-	-	-
6689 - Cafe Plan Claims Costs	5,935,017	3,828,218	4,999,144	5,778,300	5,778,300	5,778,300
6690 - Café Plan Benefits	842,154	896,098	986,791	1,246,600	1,246,600	1,246,600
6691 - PEHP	352,807	346,450	355,600	397,800	397,800	397,800
6692 - Other Post-Employ Benefits	564,436	786,328	675,000	775,000	775,000	775,000
6693 - Health Trust	298,167	349,112	332,340	380,350	380,350	380,350
6701 - Vehicle Allowance	26,632	23,510	-	-	-	-
6702 - Tool Allowance	5,925	5,950	6,000	6,000	6,000	6,000
6703 - Cell/Tech Allowance	13,075	9,400	9,600	8,400	8,400	8,400
6705 - Workers Compensation	632,319	671,808	657,982	813,000	813,000	813,000
<b>Benefits Total</b>	<b>21,181,401</b>	<b>20,319,856</b>	<b>21,792,606</b>	<b>26,494,710</b>	<b>26,494,710</b>	<b>26,494,710</b>
<b>Materials &amp; Services</b>						
7008 - ORE CAT Corporate Activity Tax	311	537	-	500	500	500
7010 - Election Costs	36,638	-	-	-	-	-
7015 - Meeting Expense	12,766	11,055	18,280	27,580	27,580	27,580
7030 - Civil Service Exam Expense	4,785	6,853	500	1,000	1,000	1,000
7035 - Bank Charges	13,756	12,066	13,525	9,500	9,500	9,500
7040 - Dues & Publications	31,786	30,460	50,360	72,315	72,315	72,315
7045 - Awards & Recognitions	21,508	5,506	22,500	12,000	12,000	12,000
7050 - Program R & D	-	30	-	1,000	1,000	1,000
7055 - Operating Supply	271,557	209,014	207,650	184,531	184,531	184,531
7060 - Conflagration Supply/Services	132,665	1,197	-	-	-	-
7065 - Fire Fighting Supply	109,768	118,754	121,573	82,480	82,930	82,930
7070 - Rescue Supply	17,768	6,783	-	-	-	-
7075 - EMS Supply	389,374	327,193	330,000	375,000	375,000	375,000
7078 - Department Consumables	23,396	15,857	21,900	20,700	20,700	20,700
7080 - Fuel	224,914	350,560	482,543	508,882	508,882	508,882
7085 - Uniform & Protective Eqpt	295,019	194,957	278,348	368,357	368,357	368,357
7090 - Office Supplies	13,695	10,498	16,040	15,800	15,900	15,900
7095 - Software & Supplies	615,281	514,707	564,830	666,319	666,319	666,319
7105 - Household Goods	61,538	54,776	56,400	79,050	79,500	79,500
7110 - Professional Services	646,825	640,812	1,073,568	1,102,240	1,102,240	1,102,240
7115 - Dispatch Services	1,713,508	1,646,438	1,771,039	2,354,396	2,354,396	2,354,396

5. General Fund Overview — Detailed Budget Table

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
7116 - Utilities - Natural Gas	78,294	88,216	94,620	128,600	128,600	128,600
7117 - Utilities - Electric	202,700	210,543	219,350	274,500	274,500	274,500
7118 - Utilities - Garbage	42,812	43,721	48,710	47,100	47,100	47,100
7119 - Utilities - Water	107,499	106,422	119,720	126,200	126,200	126,200
7120 - Utilities - Other	116,428	162,726	144,785	168,900	168,900	168,900
7122 - Utilities - Telephone	377,327	292,177	374,510	326,380	326,380	326,380
7125 - Facility Lease/Rent Expense	-	-	-	5,820	5,820	5,820
7130 - Insurance - Property/Casualty	301,774	286,015	316,400	391,160	391,160	391,160
7135 - Medical Exams	135,117	122,213	144,800	176,247	176,247	176,247
7140 - Schools/Conferences Registrati	28,997	12,344	32,625	68,351	68,351	68,351
7141 - Tuition Reimbursement	43,825	29,090	32,000	32,000	32,000	32,000
7142 - Travel Expense	3,884	12,288	20,680	70,110	70,110	70,110
7145 - Mileage Reimbursement	44,964	34,594	21,850	54,700	54,700	54,700
7150 - Volunteer Fire Fighter Exp	41,300	50,019	40,000	40,000	40,000	40,000
7155 - Vehicle Maintenance	418,328	386,213	436,600	490,996	490,996	490,996
7160 - Equipment Maintenance	140,626	143,042	135,060	161,734	161,734	161,734
7165 - Radio Maintenance	30,425	22,882	27,980	27,300	27,300	27,300
7170 - Facility Maintenance	303,975	199,337	164,600	216,200	215,200	215,200
7175 - Office Equipment Maintenance	45,554	37,876	43,300	38,500	38,500	38,500
7180 - Computer & AV Maintenance	96,099	74,774	51,500	35,000	35,000	35,000
7185 - SCBA Maintenance	98	30	-	-	-	-
7187 - Fire Extinguisher Expense	6,154	9,482	4,900	11,100	11,100	11,100
7190 - Training Expense	38,797	72,232	55,870	64,140	64,140	64,140
7195 - Public Education	40,088	35,022	17,900	12,000	12,000	12,000
7205 - Postage & Freight	29,871	22,666	29,300	22,000	22,000	22,000
7210 - Small Tool, Eqpts & Furnishing	40,382	27,057	19,800	25,510	25,510	25,510
7215 - Other Expense	16,909	-	-	-	-	-
<b>Materials &amp; Services Total</b>	<b>7,369,082</b>	<b>6,639,033</b>	<b>7,625,916</b>	<b>8,896,198</b>	<b>8,896,198</b>	<b>8,896,198</b>
<b>Debt Service</b>						
7020 - Debt Interest Expense	-	-	10,000	10,000	10,000	10,000
9916 - Debt Service Principal	1,285,000	1,445,000	1,990,267	2,203,120	2,203,120	2,203,120
9917 - Debt Service Interest	694,805	630,504	811,033	702,500	702,500	702,500
<b>Debt Service Total</b>	<b>1,979,805</b>	<b>2,075,504</b>	<b>2,811,300</b>	<b>2,915,620</b>	<b>2,915,620</b>	<b>2,915,620</b>
<b>Transfers Out</b>						
9920 - Transfer to Equip Reserve Fund	31,704	-	-	-	-	-
9930 - Transfer to Cap Proj Fund	-	628,104	679,600	7,900,000	7,900,000	7,900,000
9945 - Transfer to Grants Fund	-	2,000,000	-	-	-	-
<b>Transfers Out Total</b>	<b>31,704</b>	<b>2,628,104</b>	<b>679,600</b>	<b>7,900,000</b>	<b>7,900,000</b>	<b>7,900,000</b>
<b>Contingency</b>						
9910 - Contingency	-	-	1,289,980	2,229,000	2,229,000	2,229,000
9915 - Restricted Contingency	-	-	1,000,000	1,000,000	1,000,000	1,000,000
<b>Contingency Total</b>	<b>-</b>	<b>-</b>	<b>2,289,980</b>	<b>3,229,000</b>	<b>3,229,000</b>	<b>3,229,000</b>
<b>Grand Total</b>	<b>68,160,441</b>	<b>69,345,576</b>	<b>73,890,535</b>	<b>92,417,318</b>	<b>92,417,318</b>	<b>92,417,318</b>

## 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.

### Significant Changes

- The former Sandy Fire Chief is expected to continue employment with Clackamas Fire for 6 months and his salary and benefits are budgeted in the Chief's Office.
- Through an internal reorganization and the addition of Sandy Fire staff, the Chief's Office gained an Executive Manager and Administrative Technician.

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Salaries &amp; Wages</b>						
5100 - Exempt Salary	254,062	258,165	292,554	505,900	505,900	505,900
5200 - Non-Exempt Salary	44,118	39,529	30,000	76,640	76,640	76,640
5540 - Temporary Labor	-	70	-	-	-	-
5563 - Retirement/Separation Vaca	38,628	-	-	-	-	-
5600 - Overtime	728	-	-	-	-	-
<b>Salaries &amp; Wages Total</b>	<b>337,537</b>	<b>297,764</b>	<b>322,554</b>	<b>582,540</b>	<b>582,540</b>	<b>582,540</b>
<b>Benefits</b>						
6620 - SS/Medicare	19,693	19,441	17,637	41,100	41,100	41,100
6640 - Tri-Met Taxes	2,631	2,350	2,203	4,900	4,900	4,900
6655 - PFMLI	-	-	-	1,550	1,550	1,550
6656 - PERS Employer	65,322	64,204	70,397	154,000	154,000	154,000
6670 - Deferred Compensation	9,062	14,617	23,550	26,600	26,600	26,600
6690 - Café Plan Benefits	9,011	8,290	6,660	16,950	16,950	16,950
6691 - PEHP	3,600	3,300	2,400	4,200	4,200	4,200
6693 - Health Trust	2,982	2,977	2,776	5,900	5,900	5,900
6703 - Cell/Tech Allowance	600	325	-	600	600	600
<b>Benefits Total</b>	<b>112,901</b>	<b>115,503</b>	<b>125,623</b>	<b>255,800</b>	<b>255,800</b>	<b>255,800</b>
<b>Materials &amp; Services</b>						
7010 - Election Costs	36,638	-	-	-	-	-
7015 - Meeting Expense	1,652	1,684	2,000	2,000	2,000	2,000
7040 - Dues & Publications	13,341	11,695	20,500	18,810	18,810	18,810
7045 - Awards & Recognitions	21,508	5,506	22,500	12,000	12,000	12,000
7055 - Operating Supply	65	361	-	-	-	-
7085 - Uniform & Protective Eqpt	120	67	300	4,500	4,500	4,500
7090 - Office Supplies	-	-	250	-	-	-
7110 - Professional Services	2,499	-	75,000	83,500	83,500	83,500
7140 - Schools/Conferences Registr	-	1,675	1,500	7,900	7,900	7,900
7142 - Travel Expense	-	873	3,500	21,450	21,450	21,450
7145 - Mileage Reimbursement	-	101	100	500	500	500
<b>Materials &amp; Services Total</b>	<b>75,823</b>	<b>21,963</b>	<b>125,650</b>	<b>150,660</b>	<b>150,660</b>	<b>150,660</b>
<b>Grand Total</b>	<b>526,260</b>	<b>435,230</b>	<b>573,827</b>	<b>989,000</b>	<b>989,000</b>	<b>989,000</b>

## Board of Directors (101430)

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

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Materials &amp; Services</b>						
7015 - Meeting Expense	9,132	8,397	9,700	10,500	10,500	10,500
7055 - Operating Supply	304	-	-	-	-	-
7085 - Uniform & Protective Eqpt	177	278	1,000	1,000	1,000	1,000
7140 - Schools/Conferences Registr	-	-	-	1,700	1,700	1,700
7142 - Travel Expense	-	975	2,000	3,750	3,750	3,750
7145 - Mileage Reimbursement	10	182	1,000	1,000	1,000	1,000
<b>Materials &amp; Services Total</b>	<b>9,623</b>	<b>9,831</b>	<b>13,700</b>	<b>17,950</b>	<b>17,950</b>	<b>17,950</b>
<b>Grand Total</b>	<b>9,623</b>	<b>9,831</b>	<b>13,700</b>	<b>17,950</b>	<b>17,950</b>	<b>17,950</b>

## Sandy Fire Board of Directors (101460)

This new program is to budget for expenses related to the Sandy Fire District Board of Directors. Under the contract for service, Clackamas Fire will coordinate the Sandy Fire District Board meetings and cover its expenses. The budget includes meeting expenses, including Board member stipends, travel, and mileage, as well as training, public notices, and Sandy Fire's annual financial audit.

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Materials &amp; Services</b>						
7015 - Meeting Expense	-	-	-	5,500	5,500	5,500
7040 - Dues & Publications	-	-	-	1,500	1,500	1,500
7085 - Uniform & Protective Eqpt	-	-	-	1,000	1,000	1,000
7110 - Professional Services	-	-	-	10,000	10,000	10,000
7142 - Travel Expense	-	-	-	1,500	1,500	1,500
7145 - Mileage Reimbursement	-	-	-	1,000	1,000	1,000
<b>Materials &amp; Services Total</b>	-	-	-	<b>20,500</b>	<b>20,500</b>	<b>20,500</b>
<b>Grand Total</b>	-	-	-	<b>20,500</b>	<b>20,500</b>	<b>20,500</b>

## Government Relations (Closed)

This departmental budget was closed in the FY 2022-23 Adopted Budget, with most services moved to Community Services and Strategic Services and Planning.

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Salaries &amp; Wages</b>						
5505 - Battalion Chief	12,302	150,585	-	-	-	-
5507 - Fire Inspectors	-	53,318	-	-	-	-
<b>Salaries &amp; Wages Total</b>	<b>12,302</b>	<b>203,903</b>	-	-	-	-
<b>Benefits</b>						
6620 - SS/Medicare	936	14,776	-	-	-	-
6640 - Tri-Met Taxes	96	1,609	-	-	-	-
6656 - PERS Employer	2,583	46,694	-	-	-	-
6670 - Deferred Compensation	670	9,716	-	-	-	-
6690 - Café Plan Benefits	304	5,167	-	-	-	-
6691 - PEHP	100	1,708	-	-	-	-
6693 - Health Trust	123	2,039	-	-	-	-
<b>Benefits Total</b>	<b>4,813</b>	<b>81,708</b>	-	-	-	-
<b>Grand Total</b>	<b>17,115</b>	<b>285,611</b>	-	-	-	-





## 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 275 FTE in the FY 2023-24 Adopted Budget.

### *Significant Changes*

The enhanced services levy will add 24 FTE to General Operations in FY 2023-24.

The contract for service with Sandy Fire has added 13 FTE to the General Operations budget in FY 2023-24.

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Salaries &amp; Wages</b>						
5100 - Exempt Salary	163,988	179,446	284,245	654,800	654,800	654,800
5200 - Non-Exempt Salary	901	12,946	54,663	58,900	58,900	58,900
5300 - Represented Salary	21,542,642	21,721,705	23,462,488	26,537,000	26,537,000	26,537,000
5540 - Temporary Labor	4,830	-	10,000	10,000	10,000	10,000
5545 - Premium Pay	342,834	129,867	203,800	204,000	204,000	204,000
5550 - Conflagration Labor	782,655	634,925	482,000	-	-	-
5555 - School Replacement	3,889	2,717	-	-	-	-
5560 - Operational Replacement	6,642,381	6,989,816	6,791,100	7,438,900	7,438,900	7,438,900
5563 - Retirement/Separation Vaca	155,698	153,591	139,300	150,000	150,000	150,000
5564 - Other Leave Buyback	12,383	5,098	-	-	-	-
5600 - Overtime	110,834	31,480	95,000	65,000	65,000	65,000
<b>Salaries &amp; Wages Total</b>	<b>29,763,035</b>	<b>29,861,592</b>	<b>31,522,596</b>	<b>35,118,600</b>	<b>35,118,600</b>	<b>35,118,600</b>
<b>Benefits</b>						
6620 - SS/Medicare	2,067,927	2,156,450	2,185,433	2,636,500	2,636,500	2,636,500
6640 - Tri-Met Taxes	117,528	178,572	230,104	281,920	281,920	281,920
6655 - PFMLI	-	-	-	65,950	65,950	65,950
6656 - PERS Employer	6,535,622	7,162,730	7,316,777	8,903,900	8,903,900	8,903,900
6670 - Deferred Compensation	884,678	1,209,647	1,459,922	2,230,515	2,230,515	2,230,515
6685 - Conflagration Benefits	291,914	-	-	-	-	-
6690 - Café Plan Benefits	589,686	641,385	764,235	992,500	992,500	992,500
6691 - PEHP	265,307	263,026	275,400	316,800	316,800	316,800
6693 - Health Trust	218,335	218,666	235,124	278,600	278,600	278,600
6703 - Cell/Tech Allowance	2,275	2,325	2,400	3,600	3,600	3,600
<b>Benefits Total</b>	<b>10,973,272</b>	<b>11,832,801</b>	<b>12,469,395</b>	<b>15,710,285</b>	<b>15,710,285</b>	<b>15,710,285</b>

Departments & Programs — General Operations (101300)

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Materials &amp; Services</b>						
7015 - Meeting Expense	237	-	-	500	500	500
7040 - Dues & Publications	-	-	-	15,000	15,000	15,000
7050 - Program R & D	-	-	-	1,000	1,000	1,000
7055 - Operating Supply	11,013	9,388	3,500	7,000	7,000	7,000
7060 - Conflagration Supply/Service	132,665	1,197	-	-	-	-
7065 - Fire Fighting Supply	54,483	71,558	68,563	37,100	37,100	37,100
7070 - Rescue Supply	-	4,880	-	-	-	-
7075 - EMS Supply	(10)	(24)	-	-	-	-
7080 - Fuel	-	21	-	-	-	-
7085 - Uniform & Protective Eqpt	2,373	2,006	3,900	3,900	3,900	3,900
7090 - Office Supplies	399	317	800	500	500	500
7105 - Household Goods	122	176	-	14,000	14,000	14,000
7110 - Professional Services	-	5,699	20,000	15,000	15,000	15,000
7115 - Dispatch Services	1,713,508	-	-	-	-	-
7117 - Utilities - Electric	471	513	-	500	500	500
7120 - Utilities - Other	25	-	-	-	-	-
7122 - Utilities - Telephone	5,296	-	-	-	-	-
7142 - Travel Expense	212	162	500	500	500	500
7145 - Mileage Reimbursement	-	46	-	-	-	-
7160 - Equipment Maintenance	28,362	1,674	2,500	2,500	2,500	2,500
7165 - Radio Maintenance	194	-	-	-	-	-
7180 - Computer & AV Maintenance	8,929	-	-	-	-	-
7210 - Small Tool, Eqpts & Furnishir	-	10	-	-	-	-
7215 - Other Expense	35	-	-	-	-	-
<b>Materials &amp; Services Total</b>	<b>1,958,313</b>	<b>97,624</b>	<b>99,763</b>	<b>97,500</b>	<b>97,500</b>	<b>97,500</b>
<b>Grand Total</b>	<b>42,694,620</b>	<b>41,792,017</b>	<b>44,091,754</b>	<b>50,926,385</b>	<b>50,926,385</b>	<b>50,926,385</b>

## Emergency Management (Closed)

This department was closed during FY 2021-22 as a result of mid-year budget reductions. Its operations have been absorbed into General Operations.

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Salaries &amp; Wages</b>						
5506 - Exempt Staff Group	120,187	91,746	-	-	-	-
5540 - Temporary Labor	349	-	-	-	-	-
5600 - Overtime	4,550	-	-	-	-	-
<b>Salaries &amp; Wages Total</b>	<b>125,086</b>	<b>91,746</b>	-	-	-	-
<b>Benefits</b>						
6620 - SS/Medicare	9,569	7,019	-	-	-	-
6640 - Tri-Met Taxes	974	722	-	-	-	-
6656 - PERS Employer	35,587	21,429	-	-	-	-
6670 - Deferred Compensation	1,456	438	-	-	-	-
6690 - Café Plan Benefits	3,463	2,096	-	-	-	-
6691 - PEHP	1,200	700	-	-	-	-
6693 - Health Trust	1,202	674	-	-	-	-
<b>Benefits Total</b>	<b>53,452</b>	<b>33,078</b>	-	-	-	-
<b>Materials &amp; Services</b>						
7015 - Meeting Expense	26	-	-	-	-	-
7040 - Dues & Publications	28	-	-	-	-	-
7055 - Operating Supply	3,170	11,173	-	-	-	-
7085 - Uniform & Protective Eqpt	759	243	-	-	-	-
<b>Materials &amp; Services Total</b>	<b>3,983</b>	<b>11,415</b>	-	-	-	-
<b>Grand Total</b>	<b>182,521</b>	<b>136,239</b>	-	-	-	-

## Floater Pool (Closed)

This budgeted program was originally created to budget for firefighters assigned to the floater pool. There is no longer a floater pool in D-shift.

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Materials &amp; Services</b>						
7085 - Uniform & Protective Eqpt	-	3,497	-	-	-	-
<b>Materials &amp; Services Total</b>	-	<b>3,497</b>	-	-	-	-
<b>Grand Total</b>	-	<b>3,497</b>	-	-	-	-

## 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.

### Significant Changes

- A temporary labor budget is added to Health & Wellness to assist with high workload periods and specialized skills.
- The Athletic Trainer position is not funded in the FY 2023-24 Adopted Budget after becoming vacant in FY 2022-23.

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Salaries &amp; Wages</b>						
5100 - Exempt Salary	219,996	230,002	245,212	257,700	257,700	257,700
5200 - Non-Exempt Salary	105,444	148,341	191,173	138,200	138,200	138,200
5540 - Temporary Labor	-	-	6,000	13,000	13,000	13,000
5600 - Overtime	17,942	21,652	26,254	29,700	29,700	29,700
<b>Salaries &amp; Wages Total</b>	<b>343,382</b>	<b>399,995</b>	<b>468,639</b>	<b>438,600</b>	<b>438,600</b>	<b>438,600</b>
<b>Benefits</b>						
6620 - SS/Medicare	26,565	30,865	35,330	33,600	33,600	33,600
6640 - Tri-Met Taxes	2,711	3,176	3,672	3,540	3,540	3,540
6655 - PFMLI	-	-	-	800	800	800
6656 - PERS Employer	83,391	92,944	109,134	113,900	113,900	113,900
6670 - Deferred Compensation	9,442	14,038	17,541	17,280	17,280	17,280
6690 - Café Plan Benefits	15,789	13,885	16,650	15,100	15,100	15,100
6691 - PEHP	4,800	5,556	6,000	4,800	4,800	4,800
6693 - Health Trust	3,254	3,784	4,364	4,000	4,000	4,000
6701 - Vehicle Allowance	4,408	4,408	-	-	-	-
<b>Benefits Total</b>	<b>150,361</b>	<b>168,656</b>	<b>192,691</b>	<b>193,020</b>	<b>193,020</b>	<b>193,020</b>
<b>Materials &amp; Services</b>						
7040 - Dues & Publications	685	842	1,000	915	915	915
7055 - Operating Supply	1,712	2,435	2,300	2,223	2,223	2,223
7085 - Uniform & Protective Eqpt	445	480	625	625	625	625
7090 - Office Supplies	945	582	800	600	600	600
7095 - Software & Supplies	5,311	6,025	7,775	7,800	7,800	7,800
7105 - Household Goods	1,159	862	850	400	400	400
7110 - Professional Services	62,905	65,645	66,000	79,690	79,690	79,690
7135 - Medical Exams	135,117	122,213	144,800	176,247	176,247	176,247
7140 - Schools/Conferences Registr	1,125	466	500	3,300	3,300	3,300
7142 - Travel Expense	-	803	-	3,500	3,500	3,500
7145 - Mileage Reimbursement	192	303	400	600	600	600
7170 - Facility Maintenance	4,279	3,250	4,500	4,800	4,800	4,800
7180 - Computer & AV Maintenance	1,951	440	-	-	-	-
7190 - Training Expense	-	4,600	-	-	-	-
7210 - Small Tool, Eqpts & Furnishir	15,861	985	-	-	-	-
<b>Materials &amp; Services Total</b>	<b>231,687</b>	<b>209,930</b>	<b>229,550</b>	<b>280,700</b>	<b>280,700</b>	<b>280,700</b>
<b>Grand Total</b>	<b>725,430</b>	<b>778,581</b>	<b>890,880</b>	<b>912,320</b>	<b>912,320</b>	<b>912,320</b>

## 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.

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Salaries &amp; Wages</b>						
5600 - Overtime	1,222	2,737	7,000	6,000	6,000	6,000
<b>Salaries &amp; Wages Total</b>	<b>1,222</b>	<b>2,737</b>	<b>7,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<b>Benefits</b>						
6620 - SS/Medicare	89	186	536	500	500	500
6640 - Tri-Met Taxes	9	12	56	50	50	50
6656 - PERS Employer	287	679	1,603	1,500	1,500	1,500
6670 - Deferred Compensation	10	40	102	180	180	180
6690 - Café Plan Benefits	-	68	-	-	-	-
6691 - PEHP	-	4	-	-	-	-
<b>Benefits Total</b>	<b>395</b>	<b>989</b>	<b>2,297</b>	<b>2,230</b>	<b>2,230</b>	<b>2,230</b>
<b>Materials &amp; Services</b>						
7015 - Meeting Expense	-	-	-	-	-	-
7040 - Dues & Publications	-	-	-	-	-	-
7055 - Operating Supply	-	478	250	500	500	500
7140 - Schools/Conferences Registr	-	-	1,000	2,000	2,000	2,000
<b>Materials &amp; Services Total</b>	<b>-</b>	<b>478</b>	<b>1,250</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
<b>Grand Total</b>	<b>1,617</b>	<b>4,204</b>	<b>10,547</b>	<b>10,730</b>	<b>10,730</b>	<b>10,730</b>

## Communications (101160)

The Communications budget primarily pays for dispatch fees provided by Clackamas County Communications (CCOM) and the radio fees provided by C800. The budget also funds maintenance and repair of the district’s radios.

### Significant Changes

- A one-time payment of \$255,900 is included in the Communications budget for Clackamas Fire’s share of C800’s funding shortfall. Additionally, Clackamas Fire’s annual fee to C800 increases by 20%.
- The district will cover the CCOM and C800 fees for Sandy Fire under the contract for service.
- CCOM fees are increasing 4.5% in FY 2023-24.

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Salaries &amp; Wages</b>						
5600 - Overtime	-	-	-	1,000	1,000	1,000
<b>Salaries &amp; Wages Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Benefits</b>						
6620 - SS/Medicare	-	-	-	100	100	100
6640 - Tri-Met Taxes	-	-	-	10	10	10
6656 - PERS Employer	-	-	-	200	200	200
6670 - Deferred Compensation	-	-	-	30	30	30
<b>Benefits Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>340</b>	<b>340</b>	<b>340</b>
<b>Materials &amp; Services</b>						
7055 - Operating Supply	-	36	-	-	-	-
7078 - Department Consumables	-	926	-	1,000	1,000	1,000
7085 - Uniform & Protective Eqpt	-	-	-	500	500	500
7115 - Dispatch Services	-	1,646,438	1,771,039	2,354,396	2,354,396	2,354,396
7122 - Utilities - Telephone	3,580	8,879	3,600	4,080	4,080	4,080
7125 - Facility Lease/Rent Expense	-	-	-	5,820	5,820	5,820
7165 - Radio Maintenance	29,594	22,882	27,980	27,300	27,300	27,300
7210 - Small Tool, Eqpts & Furnishir	11,143	-	-	4,560	4,560	4,560
<b>Materials &amp; Services Total</b>	<b>44,317</b>	<b>1,679,161</b>	<b>1,802,619</b>	<b>2,397,656</b>	<b>2,397,656</b>	<b>2,397,656</b>
<b>Grand Total</b>	<b>44,317</b>	<b>1,679,161</b>	<b>1,802,619</b>	<b>2,398,996</b>	<b>2,398,996</b>	<b>2,398,996</b>



## Training (101100)



The Training Division is responsible for continuing education for all operations personnel, including career and volunteer. The department ensures firefighters have adequate training and certifications as required by local, state, and federal regulations.

### *Significant Changes*

The adopted budget has overtime funding to allow Training to operate two entry-level academies to support the enhanced services lev hiring.

The adopted budget also includes \$22,500 for fireground command training.

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Salaries &amp; Wages</b>						
5100 - Exempt Salary	77,458	79,202	83,992	90,900	90,900	90,900
5200 - Non-Exempt Salary	113,925	114,846	121,220	89,660	89,660	89,660
5300 - Represented Salary	607,871	609,783	483,613	765,300	765,300	765,300
5540 - Temporary Labor	7,145	3,268	8,000	4,300	4,300	4,300
5545 - Premium Pay	12	-	-	-	-	-
5555 - School Replacement	10,044	-	-	-	-	-
5563 - Retirement/Separation Vaca	13,004	-	-	-	-	-
5600 - Overtime	58,439	44,106	56,500	80,651	80,651	80,651
<b>Salaries &amp;Wages Total</b>	<b>887,897</b>	<b>851,205</b>	<b>753,325</b>	<b>1,030,811</b>	<b>1,030,811</b>	<b>1,030,811</b>
<b>Benefits</b>						
6620 - SS/Medicare	64,795	61,198	53,438	78,900	78,900	78,900
6640 - Tri-Met Taxes	6,861	6,605	5,582	8,240	8,240	8,240
6655 - PFMLI	-	-	-	1,900	1,900	1,900
6656 - PERS Employer	213,206	208,429	188,519	258,400	258,400	258,400
6670 - Deferred Compensation	20,732	26,621	33,196	58,550	58,550	58,550
6690 - Caf� Plan Benefits	20,471	17,920	21,645	37,600	37,600	37,600
6691 - PEHP	8,400	7,823	7,800	12,000	12,000	12,000
6693 - Health Trust	7,992	8,033	6,389	9,450	9,450	9,450
6703 - Cell/Tech Allowance	925	600	600	-	-	-
<b>Benefits Total</b>	<b>343,383</b>	<b>337,230</b>	<b>317,169</b>	<b>465,040</b>	<b>465,040</b>	<b>465,040</b>
<b>Materials &amp; Services</b>						
7015 - Meeting Expense	677	-	-	-	-	-
7040 - Dues & Publications	835	224	1,000	1,000	1,000	1,000
7055 - Operating Supply	151	5,093	-	-	-	-
7065 - Fire Fighting Supply	334	2,210	1,750	1,500	1,500	1,500
7085 - Uniform & Protective Eqpt	1,401	1,484	1,500	2,000	2,000	2,000

Departments & Programs — Training (101100)

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
7090 - Office Supplies	1,430	1,185	810	1,750	1,750	1,750
7095 - Software & Supplies	-	1,200	2,850	1,124	1,124	1,124
7105 - Household Goods	1,553	2,408	2,010	2,500	2,500	2,500
7110 - Professional Services	4,880	700	-	22,500	22,500	22,500
7116 - Utilities - Natural Gas	5,096	4,739	5,400	6,700	6,700	6,700
7117 - Utilities - Electric	13,091	14,848	14,000	16,500	16,500	16,500
7118 - Utilities - Garbage	6,921	6,361	7,800	6,700	6,700	6,700
7119 - Utilities - Water	10,757	11,660	11,800	12,100	12,100	12,100
7140 - Schools/Conferences Registr	18,377	4,200	2,000	-	-	-
7142 - Travel Expense	672	3,610	9,000	-	-	-
7160 - Equipment Maintenance	790	118	950	-	-	-
7170 - Facility Maintenance	1,176	1,025	-	-	-	-
7180 - Computer & AV Maintenance	3,648	-	-	-	-	-
7190 - Training Expense	35,681	47,614	40,890	50,000	50,000	50,000
7210 - Small Tool, Eqpts & Furnishir	42	-	-	-	-	-
<b>Materials &amp; Services Total</b>	<b>107,511</b>	<b>108,682</b>	<b>101,760</b>	<b>124,374</b>	<b>124,374</b>	<b>124,374</b>
<b>Grand Total</b>	<b>1,338,792</b>	<b>1,297,117</b>	<b>1,172,254</b>	<b>1,620,225</b>	<b>1,620,225</b>	<b>1,620,225</b>

## 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.

### *Significant Changes*

The budget includes temporary labor to help with workload related to fit testing, repairs, maintenance, and proper documentation.

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Salaries &amp; Wages</b>						
5540 - Temporary Labor	-	-	-	15,000	15,000	15,000
5600 - Overtime	3,195	4,981	7,500	5,900	5,900	5,900
<b>Salaries &amp; Wages Total</b>	<b>3,195</b>	<b>4,981</b>	<b>7,500</b>	<b>20,900</b>	<b>20,900</b>	<b>20,900</b>
<b>Benefits</b>						
6620 - SS/Medicare	241	330	574	1,600	1,600	1,600
6640 - Tri-Met Taxes	-	9	61	170	170	170
6656 - PERS Employer	799	1,284	1,718	5,200	5,200	5,200
6670 - Deferred Compensation	42	72	109	630	630	630
6690 - Café Plan Benefits	-	87	-	-	-	-
6691 - PEHP	-	11	-	-	-	-
<b>Benefits Total</b>	<b>1,082</b>	<b>1,793</b>	<b>2,462</b>	<b>7,600</b>	<b>7,600</b>	<b>7,600</b>
<b>Materials &amp; Services</b>						
7110 - Professional Services	-	-	12,500	-	-	-
7140 - Schools/Conferences Registr	785	1,769	1,000	-	-	-
7145 - Mileage Reimbursement	-	232	-	-	-	-
7160 - Equipment Maintenance	30,159	26,516	28,000	20,300	20,300	20,300
7185 - SCBA Maintenance	98	30	-	-	-	-
<b>Materials &amp; Services Total</b>	<b>31,042</b>	<b>28,546</b>	<b>41,500</b>	<b>20,300</b>	<b>20,300</b>	<b>20,300</b>
<b>Grand Total</b>	<b>35,319</b>	<b>35,321</b>	<b>51,462</b>	<b>48,800</b>	<b>48,800</b>	<b>48,800</b>

## Compressor Program (101131)

In prior budgets, the Compressor Program was included in the SCBA program budget (101130). The FY 2023-24 Adopted Budget provides the Compressor Program with a separate budget. This program is responsible for maintaining, certifying, and repairing the district’s compressors. As a cost efficiency, the work is generally performed by a station captain, requiring some overtime and part expenses.

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Salaries &amp; Wages</b>						
5600 - Overtime	-	-	-	6,069	6,069	6,069
<b>Salaries &amp; Wages Total</b>	-	-	-	<b>6,069</b>	<b>6,069</b>	<b>6,069</b>
<b>Benefits</b>						
6620 - SS/Medicare	-	-	-	500	500	500
6640 - Tri-Met Taxes	-	-	-	50	50	50
6656 - PERS Employer	-	-	-	1,500	1,500	1,500
6670 - Deferred Compensation	-	-	-	180	180	180
<b>Benefits Total</b>	-	-	-	<b>2,230</b>	<b>2,230</b>	<b>2,230</b>
<b>Materials &amp; Services</b>						
7110 - Professional Services	-	-	-	-	-	-
7140 - Schools/Conferences Registr	-	-	-	8,531	8,531	8,531
7145 - Mileage Reimbursement	-	-	-	200	200	200
7160 - Equipment Maintenance	-	-	-	9,500	9,500	9,500
<b>Materials &amp; Services Total</b>	-	-	-	<b>18,231</b>	<b>18,231</b>	<b>18,231</b>
<b>Grand Total</b>	-	-	-	<b>26,530</b>	<b>26,530</b>	<b>26,530</b>

## USAR (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 program.

### *Significant Changes*

Prior to this year, this budget also included the district’s Truck Program. In the FY 2023-24 Adopted Budget, the Truck Program has a separate program budget (101144).



	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Salaries &amp; Wages</b>						
5545 - Premium Pay	58,261	128,843	114,700	125,200	125,200	125,200
5600 - Overtime	10,899	6,652	10,403	1,050	1,050	1,050
<b>Salaries &amp; Wages Total</b>	<b>69,159</b>	<b>135,495</b>	<b>125,103</b>	<b>126,250</b>	<b>126,250</b>	<b>126,250</b>
<b>Benefits</b>						
6620 - SS/Medicare	5,039	8,678	9,175	9,700	9,700	9,700
6640 - Tri-Met Taxes	517	1,029	1,039	1,020	1,020	1,020
6656 - PERS Employer	15,168	32,393	27,723	31,400	31,400	31,400
6670 - Deferred Compensation	551	1,915	1,771	3,790	3,790	3,790
6690 - Café Plan Benefits	-	2,624	-	-	-	-
6691 - PEHP	-	309	-	-	-	-
<b>Benefits Total</b>	<b>21,276</b>	<b>46,948</b>	<b>39,708</b>	<b>45,910</b>	<b>45,910</b>	<b>45,910</b>
<b>Materials &amp; Services</b>						
7008 - ORE CAT Corporate Activity Ta	3	0	-	-	-	-
7065 - Fire Fighting Supply	12,242	81	6,500	350	350	350
7070 - Rescue Supply	948	-	-	-	-	-
7085 - Uniform & Protective Eqpt	672	1,480	-	-	-	-
7140 - Schools/Conferences Registr	-	-	-	-	-	-
7155 - Vehicle Maintenance	-	224	-	-	-	-
7160 - Equipment Maintenance	7,794	374	1,500	-	-	-
7190 - Training Expense	2,592	12,223	700	4,600	4,600	4,600
<b>Materials &amp; Services Total</b>	<b>24,250</b>	<b>14,382</b>	<b>8,700</b>	<b>4,950</b>	<b>4,950</b>	<b>4,950</b>
<b>Grand Total</b>	<b>114,685</b>	<b>196,826</b>	<b>173,511</b>	<b>177,110</b>	<b>177,110</b>	<b>177,110</b>

## 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.

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Salaries &amp; Wages</b>						
5545 - Premium Pay	37,093	71,127	56,000	63,000	63,000	63,000
5600 - Overtime	69	5,361	6,700	18,100	18,100	18,100
<b>Salaries &amp; Wages Total</b>	<b>37,161</b>	<b>76,488</b>	<b>62,700</b>	<b>81,100</b>	<b>81,100</b>	<b>81,100</b>
<b>Benefits</b>						
6620 - SS/Medicare	2,634	4,653	4,813	6,200	6,200	6,200
6640 - Tri-Met Taxes	22	56	553	660	660	660
6656 - PERS Employer	8,208	18,189	14,534	20,200	20,200	20,200
6670 - Deferred Compensation	271	1,105	997	2,430	2,430	2,430
6690 - Café Plan Benefits	-	1,733	-	-	-	-
6691 - PEHP	-	130	-	-	-	-
<b>Benefits Total</b>	<b>11,135</b>	<b>25,867</b>	<b>20,897</b>	<b>29,490</b>	<b>29,490</b>	<b>29,490</b>
<b>Materials &amp; Services</b>						
7065 - Fire Fighting Supply	-	-	3,000	1,000	1,000	1,000
7070 - Rescue Supply	13,142	107	-	-	-	-
7085 - Uniform & Protective Eqpt	3,397	28	8,990	3,000	3,000	3,000
7160 - Equipment Maintenance	-	-	500	600	600	600
<b>Materials &amp; Services Total</b>	<b>16,539</b>	<b>135</b>	<b>12,490</b>	<b>4,600</b>	<b>4,600</b>	<b>4,600</b>
<b>Grand Total</b>	<b>64,836</b>	<b>102,490</b>	<b>96,087</b>	<b>115,190</b>	<b>115,190</b>	<b>115,190</b>

## 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.



	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Salaries &amp; Wages</b>						
5545 - Premium Pay	24,056	68,184	56,000	61,700	61,700	61,700
5600 - Overtime	340	2,492	2,500	1,400	1,400	1,400
<b>Salaries &amp; Wages Total</b>	<b>24,396</b>	<b>70,676</b>	<b>58,500</b>	<b>63,100</b>	<b>63,100</b>	<b>63,100</b>
<b>Benefits</b>						
6620 - SS/Medicare	1,798	4,721	4,491	4,800	4,800	4,800
6640 - Tri-Met Taxes	188	553	520	510	510	510
6656 - PERS Employer	5,134	16,193	13,573	15,600	15,600	15,600
6670 - Deferred Compensation	183	1,025	936	1,890	1,890	1,890
6690 - Café Plan Benefits	-	1,344	-	-	-	-
6691 - PEHP	-	127	-	-	-	-
<b>Benefits Total</b>	<b>7,303</b>	<b>23,962</b>	<b>19,520</b>	<b>22,800</b>	<b>22,800</b>	<b>22,800</b>
<b>Materials &amp; Services</b>						
7070 - Rescue Supply	2,924	1,796	-	-	-	-
7085 - Uniform & Protective Eqpt	15,395	-	1,600	3,400	3,400	3,400
7140 - Schools/Conferences Registr	3,000	-	1,500	2,500	2,500	2,500
7160 - Equipment Maintenance	11,065	6,538	10,000	9,204	9,204	9,204
<b>Materials &amp; Services Total</b>	<b>32,384</b>	<b>8,334</b>	<b>13,100</b>	<b>15,104</b>	<b>15,104</b>	<b>15,104</b>
<b>Grand Total</b>	<b>64,083</b>	<b>102,972</b>	<b>91,120</b>	<b>101,004</b>	<b>101,004</b>	<b>101,004</b>





## 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.

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Salaries &amp; Wages</b>						
5540 - Temporary Labor	-	-	-	-	-	-
5600 - Overtime	-	-	-	-	-	-
<b>Salaries &amp; Wages Total</b>	-	-	-	-	-	-
<b>Benefits</b>						
6620 - SS/Medicare	-	-	-	-	-	-
6640 - Tri-Met Taxes	-	-	-	-	-	-
6656 - PERS Employer	-	-	-	-	-	-
6670 - Deferred Compensation	-	-	-	-	-	-
<b>Benefits Total</b>	-	-	-	-	-	-
<b>Materials &amp; Services</b>						
7065 - Fire Fighting Supply	996	6,986	-	1,500	1,500	1,500
7085 - Uniform & Protective Eqpt	415	-	-	-	-	-
7095 - Software & Supplies	-	814	6,500	5,100	5,100	5,100
7140 - Schools/Conferences Registr	276	-	3,720	1,400	1,400	1,400
7142 - Travel Expense	3,000	3,399	2,680	8,460	8,460	8,460
7160 - Equipment Maintenance	852	1,000	-	-	-	-
7190 - Training Expense	500	7,760	12,500	2,540	2,540	2,540
<b>Materials &amp; Services Total</b>	<b>6,038</b>	<b>19,959</b>	<b>25,400</b>	<b>19,000</b>	<b>19,000</b>	<b>19,000</b>
<b>Grand Total</b>	<b>6,038</b>	<b>19,959</b>	<b>25,400</b>	<b>19,000</b>	<b>19,000</b>	<b>19,000</b>



## Truck Program (101144)

In prior budgets, the Truck Program was included in the USAR budget (101140). The FY 2023-24 Adopted Budget provides the Truck Program with a separate budget. The budget mostly supports classes to train new truck apparatus operators and classes to certify new members of the Truck Program in extrication and heavy machinery.

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Salaries &amp; Wages</b>						
5600 - Overtime	-	-	-	27,800	27,800	27,800
<b>Salaries &amp; Wages Total</b>	-	-	-	<b>27,800</b>	<b>27,800</b>	<b>27,800</b>
<b>Benefits</b>						
6620 - SS/Medicare	-	-	-	2,100	2,100	2,100
6640 - Tri-Met Taxes	-	-	-	220	220	220
6656 - PERS Employer	-	-	-	6,900	6,900	6,900
6670 - Deferred Compensation	-	-	-	830	830	830
<b>Benefits Total</b>	-	-	-	<b>10,050</b>	<b>10,050</b>	<b>10,050</b>
<b>Materials &amp; Services</b>						
7065 - Fire Fighting Supply	-	-	-	-	-	-
7085 - Uniform & Protective Eqpt	-	-	-	-	-	-
7140 - Schools/Conferences Registr	-	-	-	-	-	-
7142 - Travel Expense	-	-	-	-	-	-
7160 - Equipment Maintenance	-	-	-	-	-	-
7190 - Training Expense	-	-	-	-	-	-
<b>Materials &amp; Services Total</b>	-	-	-	-	-	-
<b>Grand Total</b>	-	-	-	<b>37,850</b>	<b>37,850</b>	<b>37,850</b>

## 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.

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Salaries &amp; Wages</b>						
5505 - Battalion Chief	123,754	-	-	-	-	-
5530 - Non-exempt Staff Group	59,104	19,701	-	-	-	-
5540 - Temporary Labor	2,825	-	-	5,000	5,000	5,000
5563 - Retirement/Separation Vaca	-	7,160	-	-	-	-
5600 - Overtime	64,624	76,321	54,000	65,000	65,000	65,000
<b>Salaries &amp; Wages Total</b>	<b>250,307</b>	<b>103,182</b>	<b>54,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
<b>Benefits</b>						
6620 - SS/Medicare	17,535	6,401	1,836	5,400	5,400	5,400
6640 - Tri-Met Taxes	1,944	788	190	560	560	560
6656 - PERS Employer	45,664	21,617	5,496	17,400	17,400	17,400
6670 - Deferred Compensation	4,213	1,834	348	2,100	2,100	2,100
6690 - Caf� Plan Benefits	6,322	1,905	-	-	-	-
6691 - PEHP	2,200	446	-	-	-	-
6693 - Health Trust	1,829	197	-	-	-	-
6703 - Cell/Tech Allowance	600	200	-	-	-	-
<b>Benefits Total</b>	<b>80,306</b>	<b>33,388</b>	<b>7,870</b>	<b>25,460</b>	<b>25,460</b>	<b>25,460</b>
<b>Materials &amp; Services</b>						
7015 - Meeting Expense	-	-	-	300	300	300
7040 - Dues & Publications	1,844	1,033	1,570	2,000	2,000	2,000
7055 - Operating Supply	103,154	18,852	18,000	13,000	13,000	13,000
7065 - Fire Fighting Supply	17	160	-	-	-	-
7085 - Uniform & Protective Eqpt	36,391	11,419	29,300	40,000	40,000	40,000
7105 - Household Goods	98	111	-	-	-	-
7120 - Utilities - Other	-	228	-	-	-	-
7122 - Utilities - Telephone	4,156	3,938	4,410	-	-	-
7130 - Insurance - Property/Casualt	9,794	10,683	10,400	10,400	10,400	10,400
7140 - Schools/Conferences Registr	52	-	-	2,000	2,000	2,000
7141 - Tuition Reimbursement	11,325	17,686	20,000	20,000	20,000	20,000
7142 - Travel Expense	-	-	-	1,300	1,300	1,300
7145 - Mileage Reimbursement	44,722	33,667	20,000	50,000	50,000	50,000
7150 - Volunteer Fire Fighter Exp	41,300	50,019	40,000	40,000	40,000	40,000
7190 - Training Expense	-	-	1,780	2,000	2,000	2,000
7215 - Other Expense	159	-	-	-	-	-
<b>Materials &amp; Services Total</b>	<b>253,011</b>	<b>147,795</b>	<b>145,460</b>	<b>181,000</b>	<b>181,000</b>	<b>181,000</b>
<b>Grand Total</b>	<b>583,624</b>	<b>284,366</b>	<b>207,330</b>	<b>276,460</b>	<b>276,460</b>	<b>276,460</b>

## 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.

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Salaries &amp; Wages</b>						
5100 - Exempt Salary	173,499	152,280	176,600	172,600	172,600	172,600
5300 - Represented Salary	240,153	119,423	120,219	123,900	123,900	123,900
5530 - Non-exempt Staff Group	61,774	36,035	-	-	-	-
5540 - Temporary Labor	17,499	24,778	-	-	-	-
5600 - Overtime	36,508	5,983	26,000	26,000	26,000	26,000
<b>Salaries &amp; Wages Total</b>	<b>529,434</b>	<b>338,498</b>	<b>322,819</b>	<b>322,500</b>	<b>322,500</b>	<b>322,500</b>
<b>Benefits</b>						
6620 - SS/Medicare	34,710	22,501	23,726	24,000	24,000	24,000
6640 - Tri-Met Taxes	4,135	2,692	2,562	2,610	2,610	2,610
6655 - PFMLI	-	-	-	550	550	550
6656 - PERS Employer	113,954	68,575	73,926	80,200	80,200	80,200
6670 - Deferred Compensation	20,421	20,746	17,071	22,880	22,880	22,880

Departments & Programs — Emergency Medical Services (101600)

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
6690 - Café Plan Benefits	12,627	8,406	6,938	7,600	7,600	7,600
6691 - PEHP	4,800	3,899	2,500	2,400	2,400	2,400
6693 - Health Trust	4,754	3,072	2,969	3,000	3,000	3,000
6703 - Cell/Tech Allowance	1,200	850	600	-	-	-
<b>Benefits Total</b>	<b>196,601</b>	<b>130,741</b>	<b>130,292</b>	<b>143,240</b>	<b>143,240</b>	<b>143,240</b>
<b>Materials &amp; Services</b>						
7015 - Meeting Expense	217	218	250	500	500	500
7040 - Dues & Publications	2,280	10,502	2,350	3,530	3,530	3,530
7050 - Program R & D	-	30	-	-	-	-
7055 - Operating Supply	25,928	3,525	1,000	1,000	1,000	1,000
7065 - Fire Fighting Supply	13	-	-	-	-	-
7075 - EMS Supply	389,373	327,145	330,000	375,000	375,000	375,000
7085 - Uniform & Protective Eqpt	2,026	10	1,200	2,500	2,500	2,500
7090 - Office Supplies	115	-	500	500	500	500
7110 - Professional Services	250,228	251,161	520,000	476,600	476,600	476,600
7118 - Utilities - Garbage	-	368	600	-	-	-
7140 - Schools/Conferences Registr	-	-	-	1,500	1,500	1,500
7142 - Travel Expense	-	-	-	6,000	6,000	6,000
7145 - Mileage Reimbursement	-	38	-	-	-	-
7160 - Equipment Maintenance	33,625	40,731	42,000	50,000	50,000	50,000
7180 - Computer & AV Maintenance	4,736	1,942	-	-	-	-
7190 - Training Expense	-	35	-	5,000	5,000	5,000
7215 - Other Expense	16,715	-	-	-	-	-
<b>Materials &amp; Services Total</b>	<b>725,257</b>	<b>635,703</b>	<b>897,900</b>	<b>922,130</b>	<b>922,130</b>	<b>922,130</b>
<b>Grand Total</b>	<b>1,451,292</b>	<b>1,104,942</b>	<b>1,351,011</b>	<b>1,387,870</b>	<b>1,387,870</b>	<b>1,387,870</b>

## 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.

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Salaries &amp; Wages</b>						
5300 - Represented Salary	98,302	96,778	106,732	106,200	106,200	106,200
5540 - Temporary Labor	-	-	-	-	-	-
5545 - Premium Pay	5,334	5,352	-	5,600	5,600	5,600
5563 - Retirement/Separation Vaca	-	10,236	13,100	-	-	-
5600 - Overtime	-	-	-	1,000	1,000	1,000
<b>Salaries &amp; Wages Total</b>	<b>103,636</b>	<b>112,365</b>	<b>119,832</b>	<b>112,800</b>	<b>112,800</b>	<b>112,800</b>
<b>Benefits</b>						
6620 - SS/Medicare	8,022	8,212	8,165	8,700	8,700	8,700
6640 - Tri-Met Taxes	849	886	848	960	960	960
6655 - PFMLI	-	-	-	250	250	250
6656 - PERS Employer	30,811	31,013	29,459	28,000	28,000	28,000
6670 - Deferred Compensation	3,871	5,148	8,213	8,000	8,000	8,000
6690 - Caf� Plan Benefits	4,581	2,905	4,163	3,800	3,800	3,800
6691 - PEHP	1,200	1,188	1,500	1,200	1,200	1,200
6693 - Health Trust	973	968	1,068	1,200	1,200	1,200
<b>Benefits Total</b>	<b>50,307</b>	<b>50,321</b>	<b>53,416</b>	<b>52,110</b>	<b>52,110</b>	<b>52,110</b>
<b>Materials &amp; Services</b>						
7015 - Meeting Expense	-	-	-	500	500	500
7055 - Operating Supply	6,808	14,815	9,000	3,500	3,500	3,500
7085 - Uniform & Protective Eqpt	253	78	-	1,000	1,000	1,000
7140 - Schools/Conferences Registr	-	-	-	1,000	1,000	1,000
7142 - Travel Expense	-	-	-	2,000	2,000	2,000
<b>Materials &amp; Services Total</b>	<b>7,061</b>	<b>14,893</b>	<b>9,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
<b>Grand Total</b>	<b>161,004</b>	<b>177,579</b>	<b>182,248</b>	<b>172,910</b>	<b>172,910</b>	<b>172,910</b>

## 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*

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Materials &amp; Services</b>						
7065 - Fire Fighting Supply	2,205	1,034	1,500	1,500	1,500	1,500
7085 - Uniform & Protective Eqpt	5,853	3,162	2,700	3,900	3,900	3,900
7090 - Office Supplies	306	153	300	300	300	300
7105 - Household Goods	3,255	2,659	2,250	2,400	2,400	2,400
7116 - Utilities - Natural Gas	3,014	3,907	3,600	10,100	10,100	10,100
7117 - Utilities - Electric	5,933	6,230	6,700	14,600	14,600	14,600
7118 - Utilities - Garbage	1,508	1,608	1,600	3,400	3,400	3,400
7119 - Utilities - Water	3,745	3,921	4,100	8,400	8,400	8,400
7120 - Utilities - Other	49	-	-	-	-	-
7170 - Facility Maintenance	3,436	4,576	-	500	500	500
<b>Materials &amp; Services Total</b>	<b>29,304</b>	<b>27,250</b>	<b>22,750</b>	<b>45,100</b>	<b>45,100</b>	<b>45,100</b>
<b>Grand Total</b>	<b>29,304</b>	<b>27,250</b>	<b>22,750</b>	<b>45,100</b>	<b>45,100</b>	<b>45,100</b>

## 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*

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Materials &amp; Services</b>						
7065 - Fire Fighting Supply	761	867	1,500	1,500	1,500	1,500
7070 - Rescue Supply	51	-	-	-	-	-
7075 - EMS Supply	-	67	-	-	-	-
7085 - Uniform & Protective Eqpt	2,627	1,313	2,700	3,900	3,900	3,900
7090 - Office Supplies	118	49	300	300	300	300
7105 - Household Goods	3,139	2,314	2,250	2,400	2,400	2,400
7120 - Utilities - Other	27,991	38,750	31,200	38,800	38,800	38,800
7170 - Facility Maintenance	15,633	1,227	-	500	500	500
7210 - Small Tool, Eqpts & Furnishir	62	-	-	-	-	-
<b>Materials &amp; Services Total</b>	<b>50,381</b>	<b>44,588</b>	<b>37,950</b>	<b>47,400</b>	<b>47,400</b>	<b>47,400</b>
<b>Grand Total</b>	<b>50,381</b>	<b>44,588</b>	<b>37,950</b>	<b>47,400</b>	<b>47,400</b>	<b>47,400</b>



## 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*

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Materials &amp; Services</b>						
7065 - Fire Fighting Supply	1,309	585	1,500	1,500	1,500	1,500
7070 - Rescue Supply	109	-	-	-	-	-
7080 - Fuel	-	169	-	-	-	-
7085 - Uniform & Protective Eqpt	4,020	3,809	4,500	6,500	6,500	6,500
7090 - Office Supplies	201	343	300	300	300	300
7105 - Household Goods	4,630	3,582	3,750	4,000	4,000	4,000
7116 - Utilities - Natural Gas	2,014	1,875	2,400	5,100	5,100	5,100
7117 - Utilities - Electric	11,298	11,977	11,700	27,800	27,800	27,800
7118 - Utilities - Garbage	1,172	1,241	1,300	2,500	2,500	2,500
7119 - Utilities - Water	4,862	4,928	5,300	10,500	10,500	10,500
7170 - Facility Maintenance	1,385	3,629	-	500	500	500
<b>Materials &amp; Services Total</b>	<b>31,000</b>	<b>32,138</b>	<b>30,750</b>	<b>58,700</b>	<b>58,700</b>	<b>58,700</b>
<b>Grand Total</b>	<b>31,000</b>	<b>32,138</b>	<b>30,750</b>	<b>58,700</b>	<b>58,700</b>	<b>58,700</b>



## 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*

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Materials &amp; Services</b>						
7055 - Operating Supply	18	-	-	-	-	-
7065 - Fire Fighting Supply	2,993	4,744	3,500	3,500	3,500	3,500
7085 - Uniform & Protective Eqpt	3,858	3,572	3,600	5,200	5,200	5,200
7090 - Office Supplies	375	227	300	300	300	300
7105 - Household Goods	5,452	3,152	3,750	4,000	4,000	4,000
7116 - Utilities - Natural Gas	2,302	2,796	2,800	4,100	4,100	4,100
7117 - Utilities - Electric	9,935	10,602	11,200	12,000	12,000	12,000
7118 - Utilities - Garbage	1,817	2,431	2,000	2,500	2,500	2,500
7119 - Utilities - Water	8,803	9,389	9,600	9,400	9,400	9,400
7120 - Utilities - Other	467	-	-	-	-	-
7170 - Facility Maintenance	2,361	7,315	-	500	500	500
<b>Materials &amp; Services Total</b>	<b>38,383</b>	<b>44,228</b>	<b>36,750</b>	<b>41,500</b>	<b>41,500</b>	<b>41,500</b>
<b>Grand Total</b>	<b>38,383</b>	<b>44,228</b>	<b>36,750</b>	<b>41,500</b>	<b>41,500</b>	<b>41,500</b>

## 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*

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Materials &amp; Services</b>						
7065 - Fire Fighting Supply	5,414	7,621	3,500	3,500	3,500	3,500
7070 - Rescue Supply	277	-	-	-	-	-
7085 - Uniform & Protective Eqpt	3,293	1,946	3,600	5,200	5,200	5,200
7090 - Office Supplies	322	399	300	300	300	300
7105 - Household Goods	2,693	2,433	3,000	3,200	3,200	3,200
7116 - Utilities - Natural Gas	3,748	4,250	4,500	5,900	5,900	5,900
7117 - Utilities - Electric	9,402	10,116	10,600	12,400	12,400	12,400
7118 - Utilities - Garbage	2,290	2,390	2,500	2,500	2,500	2,500
7119 - Utilities - Water	9,953	9,833	10,800	10,100	10,100	10,100
7120 - Utilities - Other	758	-	-	-	-	-
7160 - Equipment Maintenance	38	-	-	-	-	-
7170 - Facility Maintenance	4,161	2,061	-	500	500	500
7210 - Small Tool, Eqpts & Furnishir	-	2,487	-	-	-	-
<b>Materials &amp; Services Total</b>	<b>42,349</b>	<b>43,537</b>	<b>38,800</b>	<b>43,600</b>	<b>43,600</b>	<b>43,600</b>
<b>Grand Total</b>	<b>42,349</b>	<b>43,537</b>	<b>38,800</b>	<b>43,600</b>	<b>43,600</b>	<b>43,600</b>

## 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*

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Materials &amp; Services</b>						
7055 - Operating Supply	799	-	-	-	-	-
7065 - Fire Fighting Supply	3,434	1,029	1,500	1,500	1,500	1,500
7085 - Uniform & Protective Eqpt	2,052	2,560	2,700	3,900	3,900	3,900
7090 - Office Supplies	309	280	300	300	300	300
7105 - Household Goods	3,992	2,343	2,250	2,400	2,400	2,400
7116 - Utilities - Natural Gas	1,685	1,584	2,100	2,300	2,300	2,300
7117 - Utilities - Electric	3,868	4,317	4,400	5,200	5,200	5,200
7118 - Utilities - Garbage	1,279	1,463	1,400	1,700	1,700	1,700
7119 - Utilities - Water	6,320	6,876	6,900	6,900	6,900	6,900
7170 - Facility Maintenance	2,442	573	-	500	500	500
<b>Materials &amp; Services Total</b>	<b>26,181</b>	<b>21,026</b>	<b>21,550</b>	<b>24,700</b>	<b>24,700</b>	<b>24,700</b>
<b>Grand Total</b>	<b>26,181</b>	<b>21,026</b>	<b>21,550</b>	<b>24,700</b>	<b>24,700</b>	<b>24,700</b>



## 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*

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Materials &amp; Services</b>						
7065 - Fire Fighting Supply	515	771	1,500	1,500	1,500	1,500
7070 - Rescue Supply	51	-	-	-	-	-
7085 - Uniform & Protective Eqpt	2,586	1,807	2,700	3,900	3,900	3,900
7090 - Office Supplies	178	138	300	300	300	300
7105 - Household Goods	2,255	1,962	2,250	2,400	2,400	2,400
7116 - Utilities - Natural Gas	2,096	2,475	2,500	3,500	3,500	3,500
7117 - Utilities - Electric	6,178	6,418	7,000	7,700	7,700	7,700
7118 - Utilities - Garbage	581	616	700	600	600	600
7119 - Utilities - Water	5,700	6,788	6,200	7,700	7,700	7,700
7170 - Facility Maintenance	1,819	2,671	-	500	500	500
7210 - Small Tool, Eqpts & Furnishir	-	109	-	-	-	-
<b>Materials &amp; Services Total</b>	<b>21,959</b>	<b>23,754</b>	<b>23,150</b>	<b>28,100</b>	<b>28,100</b>	<b>28,100</b>
<b>Grand Total</b>	<b>21,959</b>	<b>23,754</b>	<b>23,150</b>	<b>28,100</b>	<b>28,100</b>	<b>28,100</b>

## 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*

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Materials &amp; Services</b>						
7065 - Fire Fighting Supply	500	557	1,500	1,500	1,500	1,500
7070 - Rescue Supply	51	-	-	-	-	-
7075 - EMS Supply	2	5	-	-	-	-
7085 - Uniform & Protective Eqpt	1,998	1,845	2,700	3,900	3,900	3,900
7090 - Office Supplies	55	190	300	300	300	300
7105 - Household Goods	2,359	1,840	2,250	2,400	2,400	2,400
7116 - Utilities - Natural Gas	3,226	3,874	3,900	4,900	4,900	4,900
7117 - Utilities - Electric	7,388	8,555	8,300	9,900	9,900	9,900
7118 - Utilities - Garbage	2,996	3,161	3,200	3,400	3,400	3,400
7119 - Utilities - Water	1,531	1,286	1,700	1,500	1,500	1,500
7170 - Facility Maintenance	3,823	30	-	500	500	500
<b>Materials &amp; Services Total</b>	<b>23,928</b>	<b>21,342</b>	<b>23,850</b>	<b>28,300</b>	<b>28,300</b>	<b>28,300</b>
<b>Grand Total</b>	<b>23,928</b>	<b>21,342</b>	<b>23,850</b>	<b>28,300</b>	<b>28,300</b>	<b>28,300</b>

## 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*

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Materials &amp; Services</b>						
7065 - Fire Fighting Supply	1,161	689	1,500	1,500	1,500	1,500
7085 - Uniform & Protective Eqpt	1,396	2,178	2,700	2,925	2,925	2,925
7090 - Office Supplies	212	197	300	300	300	300
7105 - Household Goods	2,597	2,498	2,250	2,400	2,400	2,400
7116 - Utilities - Natural Gas	1,308	1,292	1,600	1,900	1,900	1,900
7117 - Utilities - Electric	3,493	3,648	4,000	4,700	4,700	4,700
7118 - Utilities - Garbage	990	1,009	1,100	1,200	1,200	1,200
7119 - Utilities - Water	2,898	2,758	3,200	2,600	2,600	2,600
7160 - Equipment Maintenance	68	-	-	-	-	-
7170 - Facility Maintenance	1,325	2,689	-	500	500	500
<b>Materials &amp; Services Total</b>	<b>15,449</b>	<b>16,958</b>	<b>16,650</b>	<b>18,025</b>	<b>18,025</b>	<b>18,025</b>
<b>Grand Total</b>	<b>15,449</b>	<b>16,958</b>	<b>16,650</b>	<b>18,025</b>	<b>18,025</b>	<b>18,025</b>



## 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 of three personnel on each 24-hour shift.

### *Station 10 Budget Summary*

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Materials &amp; Services</b>						
7040 - Dues & Publications	46	-	-	-	-	-
7065 - Fire Fighting Supply	1,989	1,569	1,500	1,500	1,500	1,500
7070 - Rescue Supply	4	-	-	-	-	-
7085 - Uniform & Protective Eqpt	2,575	2,156	2,700	2,925	2,925	2,925
7090 - Office Supplies	362	193	300	300	300	300
7105 - Household Goods	2,578	2,952	2,250	2,400	2,400	2,400
7116 - Utilities - Natural Gas	5,661	6,319	6,800	8,400	8,400	8,400
7117 - Utilities - Electric	8,515	8,995	8,900	10,300	10,300	10,300
7118 - Utilities - Garbage	1,991	2,100	2,200	2,400	2,400	2,400
7119 - Utilities - Water	4,440	4,231	4,800	5,700	5,700	5,700
7170 - Facility Maintenance	4,759	2,330	-	500	500	500
<b>Materials &amp; Services Total</b>	<b>32,918</b>	<b>30,846</b>	<b>29,450</b>	<b>34,425</b>	<b>34,425</b>	<b>34,425</b>
<b>Grand Total</b>	<b>32,918</b>	<b>30,846</b>	<b>29,450</b>	<b>34,425</b>	<b>34,425</b>	<b>34,425</b>

## 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*

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Materials &amp; Services</b>						
7055 - Operating Supply	8,127	7,944	8,000	8,000	8,000	8,000
7065 - Fire Fighting Supply	1,065	1,151	1,500	1,500	1,500	1,500
7085 - Uniform & Protective Eqpt	2,233	2,396	2,700	2,925	2,925	2,925
7090 - Office Supplies	153	86	300	300	300	300
7105 - Household Goods	2,963	2,191	2,250	2,400	2,400	2,400
7116 - Utilities - Natural Gas	5,774	7,727	6,900	5,800	5,800	5,800
7117 - Utilities - Electric	4,958	5,192	5,600	6,200	6,200	6,200
7118 - Utilities - Garbage	2,531	2,677	2,700	3,000	3,000	3,000
7119 - Utilities - Water	2,896	2,539	3,200	3,100	3,100	3,100
7170 - Facility Maintenance	1,799	1,806	-	500	500	500
7210 - Small Tool, Eqpts & Furnishir	417	-	-	-	-	-
<b>Materials &amp; Services Total</b>	<b>32,914</b>	<b>33,708</b>	<b>33,150</b>	<b>33,725</b>	<b>33,725</b>	<b>33,725</b>
<b>Grand Total</b>	<b>32,914</b>	<b>33,708</b>	<b>33,150</b>	<b>33,725</b>	<b>33,725</b>	<b>33,725</b>



## 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*

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Materials &amp; Services</b>						
7008 - ORE CAT Corporate Activity Ta	2	-	-	-	-	-
7065 - Fire Fighting Supply	17	-	750	400	400	400
7090 - Office Supplies	-	66	100	100	100	100
7105 - Household Goods	497	515	650	350	350	350
7116 - Utilities - Natural Gas	1,545	2,047	1,900	4,100	4,100	4,100
7117 - Utilities - Electric	3,453	4,083	3,900	4,900	4,900	4,900
7118 - Utilities - Garbage	532	616	600	700	700	700
7120 - Utilities - Other	-	275	-	1,100	1,100	1,100
7170 - Facility Maintenance	1,383	362	-	500	-	-
<b>Materials &amp; Services Total</b>	<b>7,430</b>	<b>7,964</b>	<b>7,900</b>	<b>12,150</b>	<b>11,650</b>	<b>11,650</b>
<b>Grand Total</b>	<b>7,430</b>	<b>7,964</b>	<b>7,900</b>	<b>12,150</b>	<b>11,650</b>	<b>11,650</b>

## 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*

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Materials &amp; Services</b>						
7055 - Operating Supply	74	-	-	-	-	-
7065 - Fire Fighting Supply	-	52	750	400	400	400
7085 - Uniform & Protective Eqpt	-	4	-	-	-	-
7090 - Office Supplies	-	-	100	100	100	100
7105 - Household Goods	150	268	650	350	350	350
7116 - Utilities - Natural Gas	1,990	1,633	2,400	2,100	2,100	2,100
7117 - Utilities - Electric	4,066	5,139	4,600	6,300	6,300	6,300
7118 - Utilities - Garbage	581	616	700	700	700	700
7120 - Utilities - Other	-	275	-	1,100	1,100	1,100
7170 - Facility Maintenance	271	184	-	500	-	-
<b>Materials &amp; Services Total</b>	<b>7,132</b>	<b>8,171</b>	<b>9,200</b>	<b>11,550</b>	<b>11,050</b>	<b>11,050</b>
<b>Grand Total</b>	<b>7,132</b>	<b>8,171</b>	<b>9,200</b>	<b>11,550</b>	<b>11,050</b>	<b>11,050</b>

## 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*

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Materials &amp; Services</b>						
7065 - Fire Fighting Supply	3,627	1,196	1,500	1,500	1,500	1,500
7085 - Uniform & Protective Eqpt	4,270	2,075	2,700	3,900	3,900	3,900
7090 - Office Supplies	255	181	300	300	300	300
7105 - Household Goods	3,314	2,873	3,000	3,200	3,200	3,200
7116 - Utilities - Natural Gas	5,041	6,558	6,000	9,500	9,500	9,500
7117 - Utilities - Electric	11,544	11,845	13,000	14,000	14,000	14,000
7118 - Utilities - Garbage	2,726	3,415	2,900	3,800	3,800	3,800
7119 - Utilities - Water	1,401	1,421	1,600	2,100	2,100	2,100
7170 - Facility Maintenance	7,008	4,455	-	500	500	500
7210 - Small Tool, Eqpts & Furnishir	1,099	112	-	-	-	-
<b>Materials &amp; Services Total</b>	<b>40,285</b>	<b>34,133</b>	<b>31,000</b>	<b>38,800</b>	<b>38,800</b>	<b>38,800</b>
<b>Grand Total</b>	<b>40,285</b>	<b>34,133</b>	<b>31,000</b>	<b>38,800</b>	<b>38,800</b>	<b>38,800</b>



## 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*

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Materials &amp; Services</b>						
7065 - Fire Fighting Supply	1,873	627	1,500	1,500	1,500	1,500
7085 - Uniform & Protective Eqpt	2,244	2,049	2,700	3,900	3,900	3,900
7090 - Office Supplies	180	97	300	300	300	300
7105 - Household Goods	3,515	2,062	2,250	2,400	2,400	2,400
7116 - Utilities - Natural Gas	4,828	5,427	5,800	7,400	7,400	7,400
7117 - Utilities - Electric	9,476	11,487	10,700	11,300	11,300	11,300
7118 - Utilities - Garbage	1,807	1,832	2,000	2,100	2,100	2,100
7119 - Utilities - Water	6,886	7,155	7,500	10,900	10,900	10,900
7170 - Facility Maintenance	2,960	1,480	-	500	500	500
<b>Materials &amp; Services Total</b>	<b>33,769</b>	<b>32,216</b>	<b>32,750</b>	<b>40,300</b>	<b>40,300</b>	<b>40,300</b>
<b>Grand Total</b>	<b>33,769</b>	<b>32,216</b>	<b>32,750</b>	<b>40,300</b>	<b>40,300</b>	<b>40,300</b>

## 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 per 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*

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Materials &amp; Services</b>						
7055 - Operating Supply	-	1,212	-	-	-	-
7065 - Fire Fighting Supply	8,017	6,624	4,400	3,500	3,500	3,500
7070 - Rescue Supply	51	-	-	-	-	-
7085 - Uniform & Protective Eqpt	3,377	4,156	4,800	7,800	7,800	7,800
7090 - Office Supplies	539	435	300	300	300	300
7105 - Household Goods	3,495	3,527	4,750	5,600	5,600	5,600
7116 - Utilities - Natural Gas	3,589	4,630	4,300	5,700	5,700	5,700
7117 - Utilities - Electric	14,294	15,787	14,800	18,600	18,600	18,600
7118 - Utilities - Garbage	1,985	2,014	2,200	2,300	2,300	2,300
7119 - Utilities - Water	9,802	6,953	10,600	12,000	12,000	12,000
7170 - Facility Maintenance	1,992	2,003	-	500	500	500
7210 - Small Tool, Eqpts & Furnishir	199	520	-	-	-	-
<b>Materials &amp; Services Total</b>	<b>47,339</b>	<b>47,861</b>	<b>46,150</b>	<b>56,300</b>	<b>56,300</b>	<b>56,300</b>
<b>Grand Total</b>	<b>47,339</b>	<b>47,861</b>	<b>46,150</b>	<b>56,300</b>	<b>56,300</b>	<b>56,300</b>

## 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*

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Materials &amp; Services</b>						
7065 - Fire Fighting Supply	962	723	1,500	1,500	1,500	1,500
7070 - Rescue Supply	152	-	-	-	-	-
7085 - Uniform & Protective Eqpt	1,672	1,060	2,700	2,925	2,925	2,925
7090 - Office Supplies	115	119	300	300	300	300
7105 - Household Goods	1,868	2,424	2,250	2,400	2,400	2,400
7116 - Utilities - Natural Gas	2,969	2,928	3,600	4,100	4,100	4,100
7117 - Utilities - Electric	6,929	7,879	7,800	9,300	9,300	9,300
7118 - Utilities - Garbage	495	504	600	600	600	600
7119 - Utilities - Water	3,474	3,689	3,800	3,700	3,700	3,700
7160 - Equipment Maintenance	3	-	-	-	-	-
7170 - Facility Maintenance	914	1,564	-	500	500	500
<b>Materials &amp; Services Total</b>	<b>19,552</b>	<b>20,892</b>	<b>22,550</b>	<b>25,325</b>	<b>25,325</b>	<b>25,325</b>
<b>Grand Total</b>	<b>19,552</b>	<b>20,892</b>	<b>22,550</b>	<b>25,325</b>	<b>25,325</b>	<b>25,325</b>



## Station 18 Eagle Creek (101318)



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

### *Station 18 Budget Summary*

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Materials &amp; Services</b>						
7065 - Fire Fighting Supply	1,517	1,368	1,500	1,500	1,500	1,500
7070 - Rescue Supply	51	-	-	-	-	-
7085 - Uniform & Protective Eqpt	707	2,944	2,700	2,925	2,925	2,925
7090 - Office Supplies	304	121	300	300	300	300
7105 - Household Goods	1,406	2,491	2,250	2,400	2,400	2,400
7116 - Utilities - Natural Gas	4,585	4,198	5,500	9,100	9,100	9,100
7117 - Utilities - Electric	6,641	7,497	7,500	9,000	9,000	9,000
7118 - Utilities - Garbage	1,485	1,518	1,600	1,600	1,600	1,600
7170 - Facility Maintenance	568	988	-	500	500	500
<b>Materials &amp; Services Total</b>	<b>17,263</b>	<b>21,124</b>	<b>21,350</b>	<b>27,325</b>	<b>27,325</b>	<b>27,325</b>
<b>Grand Total</b>	<b>17,263</b>	<b>21,124</b>	<b>21,350</b>	<b>27,325</b>	<b>27,325</b>	<b>27,325</b>

## 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*

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Materials &amp; Services</b>						
7065 - Fire Fighting Supply	2,682	6,269	3,500	3,500	3,500	3,500
7070 - Rescue Supply	(42)	-	-	-	-	-
7085 - Uniform & Protective Eqpt	3,783	5,575	2,700	3,900	3,900	3,900
7090 - Office Supplies	139	104	300	300	300	300
7105 - Household Goods	2,765	2,469	2,250	2,400	2,400	2,400
7116 - Utilities - Natural Gas	3,686	3,989	4,400	5,700	5,700	5,700
7117 - Utilities - Electric	13,800	13,900	14,400	15,700	15,700	15,700
7118 - Utilities - Garbage	1,162	1,231	1,300	1,400	1,400	1,400
7119 - Utilities - Water	4,444	4,853	4,800	3,700	3,700	3,700
7170 - Facility Maintenance	1,330	3,797	-	500	500	500
7210 - Small Tool, Eqpts & Furnishii	15	-	-	-	-	-
<b>Materials &amp; Services Total</b>	<b>33,764</b>	<b>42,187</b>	<b>33,650</b>	<b>37,100</b>	<b>37,100</b>	<b>37,100</b>
<b>Grand Total</b>	<b>33,764</b>	<b>42,187</b>	<b>33,650</b>	<b>37,100</b>	<b>37,100</b>	<b>37,100</b>



## Station 21 Centennial Park (1013121)



Station 21 is used to support the Volunteer program.

### *Station 21 Budget Summary*

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Materials &amp; Services</b>						
7055 - Operating Supply	251	295	-	-	-	-
7065 - Fire Fighting Supply	-	-	500	400	400	400
7090 - Office Supplies	-	-	100	100	100	100
7105 - Household Goods	-	-	500	350	350	350
7116 - Utilities - Natural Gas	898	1,233	1,100	1,600	1,600	1,600
7117 - Utilities - Electric	3,447	3,849	3,600	4,500	4,500	4,500
7118 - Utilities - Garbage	509	578	600	700	700	700
7119 - Utilities - Water	919	921	1,000	900	900	900
7120 - Utilities - Other	-	-	2,500	-	-	-
7170 - Facility Maintenance	1,813	1,005	-	500	500	500
<b>Materials &amp; Services Total</b>	<b>7,837</b>	<b>7,880</b>	<b>9,900</b>	<b>9,050</b>	<b>9,050</b>	<b>9,050</b>
<b>Grand Total</b>	<b>7,837</b>	<b>7,880</b>	<b>9,900</b>	<b>9,050</b>	<b>9,050</b>	<b>9,050</b>

## Station 22 Gladstone (101322)



Clackamas Fire began operations out of Station 22 in the City of Gladstone on June 1<sup>st</sup>, 2022. This is part of a five-year contract for service to provide fire protection services to the City of Gladstone. Station 22 operates with three personnel operating a fire engine 24 hours each day.

### *Station 22 Budget Summary*

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Materials &amp; Services</b>						
7055 - Operating Supply	-	13	-	-	-	-
7065 - Fire Fighting Supply	-	191	1,500	1,500	1,500	1,500
7085 - Uniform & Protective Eqpt	-	115	2,700	3,250	3,250	3,250
7090 - Office Supplies	-	266	300	300	300	300
7105 - Household Goods	-	3,115	2,250	2,400	2,400	2,400
7116 - Utilities - Natural Gas	-	-	4,500	300	300	300
7117 - Utilities - Electric	-	-	7,000	2,600	2,600	2,600
7118 - Utilities - Garbage	-	-	3,000	-	-	-
7119 - Utilities - Water	-	-	4,500	1,000	1,000	1,000
7170 - Facility Maintenance	-	-	-	500	500	500
<b>Materials &amp; Services Total</b>	-	<b>3,700</b>	<b>25,750</b>	<b>11,850</b>	<b>11,850</b>	<b>11,850</b>
<b>Grand Total</b>	-	<b>3,700</b>	<b>25,750</b>	<b>11,850</b>	<b>11,850</b>	<b>11,850</b>

## Station 71 Sandy (101371)



Clackamas Fire is entering into a seven-year contract for service with Sandy Fire District #72 on July 1, 2023. Under this contract, Clackamas Fire will provide fire protection, fire prevention, emergency medical services, and other services to Sandy Fire.

The station will be staffed with a three-person engine 24/7 and a two-person rescue 12/7.

### *Station 71 Budget Summary*

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Materials &amp; Services</b>						
7065 - Fire Fighting Supply	-	-	-	1,500	1,500	1,500
7085 - Uniform & Protective Eqpt	-	-	-	5,200	5,200	5,200
7090 - Office Supplies	-	-	-	300	300	300
7105 - Household Goods	-	-	-	5,000	5,000	5,000
7116 - Utilities - Natural Gas	-	-	-	4,000	4,000	4,000
7117 - Utilities - Electric	-	-	-	19,800	19,800	19,800
7119 - Utilities - Water	-	-	-	4,500	4,500	4,500
7170 - Facility Maintenance	-	-	-	500	500	500
<b>Materials &amp; Services Total</b>	-	-	-	<b>40,800</b>	<b>40,800</b>	<b>40,800</b>
<b>Grand Total</b>	-	-	-	<b>40,800</b>	<b>40,800</b>	<b>40,800</b>



## Volunteer Stations (101323)



This contains the utility budget for the Highland Station (Station 20) and Sandy Fire’s two volunteer stations (Station 73 and Station 74). Station 20 is currently not staffed and is used to house reserve apparatus and equipment.

### *Volunteer Stations Budget Summary*

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Materials &amp; Services</b>						
7065 - Fire Fighting Supply	-	-	-	-	450	450
7090 - Office Supplies	-	-	-	-	100	100
7105 - Household Goods	-	-	-	-	450	450
7116 - Utilities - Natural Gas	-	-	-	4,500	4,500	4,500
7117 - Utilities - Electric	-	-	-	9,900	9,900	9,900
7119 - Utilities - Water	-	-	-	1,000	1,000	1,000
7120 - Utilities - Other	-	-	-	2,200	2,200	2,200
<b>Materials &amp; Services Total</b>	-	-	-	<b>17,600</b>	<b>18,600</b>	<b>18,600</b>
<b>Grand Total</b>	-	-	-	<b>17,600</b>	<b>18,600</b>	<b>18,600</b>

## 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.

### *Significant Changes*

The adopted budget for Administration adds salary for a Program Specialist absorbed from Sandy Fire.

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Salaries &amp; Wages</b>						
5100 - Exempt Salary	527,155	638,558	545,520	641,000	641,000	641,000
5200 - Non-Exempt Salary	-	-	-	-	-	-
5507 - Fire Inspectors	-	64,743	92,317	-	-	-
5540 - Temporary Labor	-	5,350	-	-	-	-
5600 - Overtime	3,819	4,416	-	-	-	-
<b>Salaries &amp; Wages Total</b>	<b>530,974</b>	<b>713,068</b>	<b>637,837</b>	<b>641,000</b>	<b>641,000</b>	<b>641,000</b>
<b>Benefits</b>						
6620 - SS/Medicare	32,193	46,342	42,315	43,500	43,500	43,500
6640 - Tri-Met Taxes	4,239	5,635	5,063	5,180	5,180	5,180
6655 - PFMLI	-	-	-	1,025	1,025	1,025
6656 - PERS Employer	134,998	172,406	153,938	169,200	169,200	169,200
6670 - Deferred Compensation	21,777	25,206	34,649	29,000	29,000	29,000
6675 - Unemployment	3,427	14,436	10,000	10,000	10,000	10,000
6680 - Life Insurance	40,678	38,589	45,000	52,000	52,000	52,000
6685 - Conflagration Benefits	12,972	-	-	-	-	-
6689 - Cafe Plan Claims Costs	5,935,017	3,828,218	4,999,144	5,778,300	5,778,300	5,778,300
6690 - Café Plan Benefits	7,043	31,628	13,320	15,050	15,050	15,050
6691 - PEHP	3,500	4,387	4,800	6,000	6,000	6,000
6692 - Other Post-Employ Benefits	564,436	786,328	675,000	775,000	775,000	775,000
6693 - Health Trust	12,611	7,200	6,379	6,400	6,400	6,400
6703 - Cell/Tech Allowance	600	550	600	600	600	600
6705 - Workers Compensation	632,319	671,808	657,982	813,000	813,000	813,000
<b>Benefits Total</b>	<b>7,405,810</b>	<b>5,632,733</b>	<b>6,648,190</b>	<b>7,704,255</b>	<b>7,704,255</b>	<b>7,704,255</b>
<b>Materials &amp; Services</b>						
7015 - Meeting Expense	823	530	750	2,000	2,000	2,000
7035 - Bank Charges	25	3	-	-	-	-
7040 - Dues & Publications	3,443	262	3,000	2,000	2,000	2,000
7055 - Operating Supply	8,217	4,535	4,500	4,500	4,500	4,500
7080 - Fuel	-	62	-	-	-	-
7085 - Uniform & Protective Eqpt	2,998	2,907	3,500	3,500	3,500	3,500
7090 - Office Supplies	2,542	1,596	2,000	1,000	1,000	1,000
7095 - Software & Supplies	219	-	-	20,000	20,000	20,000
7105 - Household Goods	1,061	1,009	1,380	1,500	1,500	1,500
7110 - Professional Services	93,834	99,965	79,500	88,000	88,000	88,000
7116 - Utilities - Natural Gas	3,014	3,907	3,050	-	-	-
7117 - Utilities - Electric	5,933	6,230	6,300	-	-	-
7118 - Utilities - Garbage	1,508	1,608	1,670	-	-	-
7119 - Utilities - Water	3,745	4,310	4,000	-	-	-
7120 - Utilities - Other	49	1,472	50	-	-	-
7130 - Insurance - Property/Casualty	291,980	275,332	306,000	380,760	380,760	380,760
7140 - Schools/Conferences Registr	428	415	8,000	3,500	3,500	3,500

Departments & Programs — Administration (101400)

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
7142 - Travel Expense	-	832	2,000	-	-	-
7145 - Mileage Reimbursement	-	25	-	-	-	-
7175 - Office Equipment Maintenanc	585	288	600	-	-	-
7205 - Postage & Freight	57	41	-	-	-	-
<b>Materials &amp; Services Total</b>	<b>420,459</b>	<b>405,329</b>	<b>426,300</b>	<b>506,760</b>	<b>506,760</b>	<b>506,760</b>
<b>Debt Service</b>						
9916 - Debt Service Principal	1,285,000	1,445,000	1,990,267	2,203,120	2,203,120	2,203,120
9917 - Debt Service Interest	694,805	630,504	811,033	702,500	702,500	702,500
<b>Debt Service Total</b>	<b>1,979,805</b>	<b>2,075,504</b>	<b>2,801,300</b>	<b>2,905,620</b>	<b>2,905,620</b>	<b>2,905,620</b>
<b>Grand Total</b>	<b>10,337,049</b>	<b>8,826,634</b>	<b>10,513,627</b>	<b>11,757,635</b>	<b>11,757,635</b>	<b>11,757,635</b>

## Planning & Strategic Services (101405)

Planning & Strategic Services supports planning within the organization. The adopted budget includes a data analyst position, support for GIS and mapping data services, support for developing the district’s drone program, and travel for participation in OFCA leadership events.

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Salaries &amp; Wages</b>						
5100 - Exempt Salary	-	-	-	100,200	100,200	100,200
5540 - Temporary Labor	-	-	-	-	-	-
<b>Salaries &amp; Wages Total</b>	-	-	-	<b>100,200</b>	<b>100,200</b>	<b>100,200</b>
<b>Benefits</b>						
6620 - SS/Medicare	-	-	-	7,700	7,700	7,700
6640 - Tri-Met Taxes	-	-	-	900	900	900
6655 - PFMLI	-	-	-	250	250	250
6656 - PERS Employer	-	-	-	20,100	20,100	20,100
6670 - Deferred Compensation	-	-	-	3,300	3,300	3,300
6690 - Café Plan Benefits	-	-	-	3,800	3,800	3,800
6691 - PEHP	-	-	-	1,200	1,200	1,200
6693 - Health Trust	-	-	-	1,100	1,100	1,100
<b>Benefits Total</b>	-	-	-	<b>38,350</b>	<b>38,350</b>	<b>38,350</b>
<b>Materials &amp; Services</b>						
7040 - Dues & Publications	-	-	-	-	-	-
7055 - Operating Supply	-	-	-	8,000	8,000	8,000
7110 - Professional Services	-	-	14,850	15,000	15,000	15,000
7140 - Schools/Conferences Registr	-	-	-	1,800	1,800	1,800
7142 - Travel Expense	-	-	-	11,100	11,100	11,100
<b>Materials &amp; Services Total</b>	-	-	<b>14,850</b>	<b>35,900</b>	<b>35,900</b>	<b>35,900</b>
<b>Grand Total</b>	-	-	<b>14,850</b>	<b>174,450</b>	<b>174,450</b>	<b>174,450</b>



## 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*

The Logistics Manager position eliminated through attrition as part of the FY 2021-22 budget reductions was restored in the second half of FY 2022-23.

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Salaries &amp; Wages</b>						
5100 - Exempt Salary	193,479	137,360	110,074	168,800	168,800	168,800
5200 - Non-Exempt Salary	102,753	147,268	212,281	215,300	215,300	215,300
5540 - Temporary Labor	10,370	32,765	19,710	-	-	-
5600 - Overtime	(4,440)	-	-	1,000	1,000	1,000
<b>Salaries &amp; Wages Total</b>	<b>302,162</b>	<b>317,392</b>	<b>342,065</b>	<b>385,100</b>	<b>385,100</b>	<b>385,100</b>
<b>Benefits</b>						
6620 - SS/Medicare	23,285	24,076	23,486	29,500	29,500	29,500
6640 - Tri-Met Taxes	2,446	2,557	3,607	3,110	3,110	3,110
6655 - PFMLI	-	-	-	800	800	800
6656 - PERS Employer	65,812	66,772	78,754	87,100	87,100	87,100
6670 - Deferred Compensation	8,719	9,229	24,005	16,830	16,830	16,830
6690 - Café Plan Benefits	15,932	12,121	16,650	18,800	18,800	18,800
6691 - PEHP	4,800	4,700	6,000	6,000	6,000	6,000
6693 - Health Trust	2,962	2,631	4,544	3,900	3,900	3,900
6701 - Vehicle Allowance	4,408	1,469	-	-	-	-
<b>Benefits Total</b>	<b>128,366</b>	<b>123,556</b>	<b>157,046</b>	<b>166,040</b>	<b>166,040</b>	<b>166,040</b>
<b>Materials &amp; Services</b>						
7008 - ORE CAT Corporate Activity Ta	2	-	-	-	-	-
7040 - Dues & Publications	2,436	2,000	-	2,000	2,000	2,000
7055 - Operating Supply	16,381	5,135	13,500	5,000	5,000	5,000
7078 - Department Consumables	2,081	219	2,900	700	700	700
7085 - Uniform & Protective Eqpt	163,265	114,312	160,000	209,185	209,185	209,185
7090 - Office Supplies	1,001	588	1,100	500	500	500
7105 - Household Goods	724	592	700	700	700	700
7116 - Utilities - Natural Gas	6,236	7,838	6,600	10,600	10,600	10,600
7117 - Utilities - Electric	16,789	17,444	17,800	19,100	19,100	19,100
7119 - Utilities - Water	6,963	7,626	8,800	8,000	8,000	8,000
7120 - Utilities - Other	174	-	250	-	-	-
7145 - Mileage Reimbursement	40	-	50	50	50	50
7160 - Equipment Maintenance	21	104	110	5,000	5,000	5,000
7170 - Facility Maintenance	719	79	-	-	-	-
7187 - Fire Extinguisher Expense	6,154	9,482	4,900	11,100	11,100	11,100
7205 - Postage & Freight	29,814	22,481	26,300	19,000	19,000	19,000
7210 - Small Tool, Eqpts & Furnishir	2,215	241	2,300	950	950	950
<b>Materials &amp; Services Total</b>	<b>255,015</b>	<b>188,142</b>	<b>245,310</b>	<b>291,885</b>	<b>291,885</b>	<b>291,885</b>
<b>Grand Total</b>	<b>685,543</b>	<b>629,090</b>	<b>744,421</b>	<b>843,025</b>	<b>843,025</b>	<b>843,025</b>

## 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.

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Salaries &amp; Wages</b>						
5100 - Exempt Salary	247,430	247,430	249,905	266,000	266,000	266,000
5200 - Non-Exempt Salary	465,978	489,204	521,778	553,000	553,000	553,000
5600 - Overtime	(1,326)	7,620	10,000	12,000	12,000	12,000
<b>Salaries &amp; Wages Total</b>	<b>712,083</b>	<b>744,254</b>	<b>781,683</b>	<b>831,000</b>	<b>831,000</b>	<b>831,000</b>
<b>Benefits</b>						
6620 - SS/Medicare	54,636	57,775	59,799	63,600	63,600	63,600
6640 - Tri-Met Taxes	5,702	6,006	6,204	6,700	6,700	6,700
6655 - PFMLI	-	-	-	1,650	1,650	1,650
6656 - PERS Employer	112,834	130,615	144,924	167,400	167,400	167,400
6670 - Deferred Compensation	18,244	19,277	23,400	20,360	20,360	20,360
6690 - Café Plan Benefits	30,229	32,849	29,970	33,800	33,800	33,800
6691 - PEHP	9,600	10,400	10,800	10,800	10,800	10,800
6693 - Health Trust	7,107	7,336	7,717	8,200	8,200	8,200
6702 - Tool Allowance	5,925	5,950	6,000	6,000	6,000	6,000
<b>Benefits Total</b>	<b>244,277</b>	<b>270,208</b>	<b>288,814</b>	<b>318,510</b>	<b>318,510</b>	<b>318,510</b>
<b>Materials &amp; Services</b>						
7008 - ORE CAT Corporate Activity Tax	289	534	-	500	500	500
7040 - Dues & Publications	-	289	-	1,100	1,100	1,100
7055 - Operating Supply	72,744	103,818	139,050	119,768	119,768	119,768
7075 - EMS Supply	9	-	-	-	-	-
7078 - Department Consumables	21,314	14,712	19,000	19,000	19,000	19,000
7080 - Fuel	224,914	350,308	482,543	508,882	508,882	508,882
7085 - Uniform & Protective Eqpt	4,430	6,924	7,283	7,972	7,972	7,972
7090 - Office Supplies	1,051	560	750	750	750	750
7095 - Software & Supplies	8,762	9,069	10,515	10,595	10,595	10,595
7105 - Household Goods	639	727	1,000	1,000	1,000	1,000
7118 - Utilities - Garbage	2,889	3,124	3,200	3,300	3,300	3,300
7140 - Schools/Conferences Registrati	-	962	5,655	8,000	8,000	8,000
7155 - Vehicle Maintenance	418,328	385,989	436,600	490,996	490,996	490,996
7160 - Equipment Maintenance	25,284	65,988	49,500	64,630	64,630	64,630
7170 - Facility Maintenance	4,224	5,687	-	-	-	-

Departments & Programs — Fleet Services (101150)

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
7190 - Training Expense	25	-	-	-	-	-
7210 - Small Tool, Eqpts & Furnishir	-	1,575	2,500	5,000	5,000	5,000
<b>Materials &amp; Services Total</b>	<b>784,902</b>	<b>950,266</b>	<b>1,157,596</b>	<b>1,241,493</b>	<b>1,241,493</b>	<b>1,241,493</b>
<b>Grand Total</b>	<b>1,741,262</b>	<b>1,964,728</b>	<b>2,228,093</b>	<b>2,391,003</b>	<b>2,391,003</b>	<b>2,391,003</b>

## 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.

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Salaries &amp; Wages</b>						
5200 - Non-Exempt Salary	191,429	192,408	200,324	215,700	215,700	215,700
5506 - Exempt Staff Group	127,415	116,797	-	-	-	-
5540 - Temporary Labor	14,356	281	-	-	-	-
5563 - Retirement/Separation Vacation	-	22,052	-	-	-	-
5600 - Overtime	5,265	174	-	3,000	3,000	3,000
<b>Salaries &amp; Wages Total</b>	<b>338,464</b>	<b>331,711</b>	<b>200,324</b>	<b>218,700</b>	<b>218,700</b>	<b>218,700</b>
<b>Benefits</b>						
6620 - SS/Medicare	25,707	25,113	15,325	16,700	16,700	16,700
6640 - Tri-Met Taxes	2,636	2,617	1,590	1,820	1,820	1,820
6655 - PFMLI	-	-	-	500	500	500
6656 - PERS Employer	69,115	69,854	37,140	44,000	44,000	44,000
6670 - Deferred Compensation	7,260	7,311	7,200	6,090	6,090	6,090
6690 - Café Plan Benefits	13,852	13,222	9,990	11,300	11,300	11,300
6691 - PEHP	4,800	4,700	3,600	3,600	3,600	3,600
6693 - Health Trust	3,188	3,092	2,004	2,200	2,200	2,200
<b>Benefits Total</b>	<b>126,557</b>	<b>125,907</b>	<b>76,849</b>	<b>86,210</b>	<b>86,210</b>	<b>86,210</b>
<b>Materials &amp; Services</b>						
7008 - ORE CAT Corporate Activity Tax	15	-	-	-	-	-
7015 - Meeting Expense	-	33	-	200	200	200
7055 - Operating Supply	242	5,065	500	-	-	-
7085 - Uniform & Protective Eqpt	444	711	500	600	600	600
7090 - Office Supplies	68	-	80	-	-	-
7105 - Household Goods	337	182	500	1,000	1,000	1,000
7110 - Professional Services	-	-	85,000	85,000	85,000	85,000
7120 - Utilities - Other	86,891	92,566	93,360	100,000	100,000	100,000
7170 - Facility Maintenance	226,580	144,209	160,100	200,400	200,400	200,400
7210 - Small Tool, Eqpts & Furnishing	9,325	21,004	15,000	15,000	15,000	15,000
<b>Materials &amp; Services Total</b>	<b>323,902</b>	<b>263,768</b>	<b>355,040</b>	<b>402,200</b>	<b>402,200</b>	<b>402,200</b>
<b>Grand Total</b>	<b>788,924</b>	<b>721,387</b>	<b>632,213</b>	<b>707,110</b>	<b>707,110</b>	<b>707,110</b>

## 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.

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Salaries &amp; Wages</b>						
5100 - Exempt Salary	245,892	245,892	262,070	280,900	280,900	280,900
5200 - Non-Exempt Salary	175,909	253,095	297,536	242,200	242,200	242,200
5540 - Temporary Labor	6,400	-	-	-	-	-
5600 - Overtime	13,500	-	5,000	6,000	6,000	6,000
<b>Salaries &amp; Wages Total</b>	<b>441,701</b>	<b>498,987</b>	<b>564,606</b>	<b>529,100</b>	<b>529,100</b>	<b>529,100</b>
<b>Benefits</b>						
6620 - SS/Medicare	34,223	38,409	43,131	40,600	40,600	40,600
6640 - Tri-Met Taxes	3,558	4,076	4,482	4,350	4,350	4,350
6655 - PFMLI	-	-	-	1,100	1,100	1,100
6656 - PERS Employer	95,780	107,376	120,033	122,700	122,700	122,700
6670 - Deferred Compensation	11,371	12,364	19,560	11,580	11,580	11,580
6690 - Café Plan Benefits	18,317	19,688	19,980	18,800	18,800	18,800
6691 - PEHP	5,000	6,550	7,200	6,000	6,000	6,000
6693 - Health Trust	4,218	4,990	5,597	5,300	5,300	5,300
6701 - Vehicle Allowance	4,408	4,408	-	-	-	-
6703 - Cell/Tech Allowance	-	250	600	-	-	-
<b>Benefits Total</b>	<b>176,875</b>	<b>198,112</b>	<b>220,583</b>	<b>210,430</b>	<b>210,430</b>	<b>210,430</b>
<b>Materials &amp; Services</b>						
7015 - Meeting Expense	-	52	-	-	-	-
7040 - Dues & Publications	-	80	40	500	500	500
7055 - Operating Supply	25	-	100	500	500	500
7085 - Uniform & Protective Eqpt	103	23	400	500	500	500
7090 - Office Supplies	95	471	600	500	500	500
7095 - Software & Supplies	298,668	235,947	523,940	601,400	601,400	601,400
7105 - Household Goods	371	351	500	500	500	500
7110 - Professional Services	114,070	96,487	147,410	121,000	121,000	121,000
7116 - Utilities - Natural Gas	783	1,114	830	1,200	1,200	1,200
7117 - Utilities - Electric	3,359	2,014	3,560	1,700	1,700	1,700
7119 - Utilities - Water	343	357	360	400	400	400
7120 - Utilities - Other	-	29,160	17,400	25,700	25,700	25,700
7122 - Utilities - Telephone	364,295	279,360	366,500	322,300	322,300	322,300
7140 - Schools/Conferences Registrati	-	-	750	5,000	5,000	5,000
7142 - Travel Expense	-	-	-	2,000	2,000	2,000
7145 - Mileage Reimbursement	-	-	-	500	500	500
7165 - Radio Maintenance	637	-	-	-	-	-
7170 - Facility Maintenance	1,057	71	-	-	-	-
7175 - Office Equipment Maintenance	44,969	37,588	42,700	38,500	38,500	38,500
7180 - Computer & AV Maintenance	76,836	72,392	51,500	35,000	35,000	35,000
7210 - Small Tool, Eqpts & Furnishing	-	15	-	-	-	-
<b>Materials &amp; Services Total</b>	<b>905,610</b>	<b>755,481</b>	<b>1,156,590</b>	<b>1,157,200</b>	<b>1,157,200</b>	<b>1,157,200</b>
<b>Grand Total</b>	<b>1,524,187</b>	<b>1,452,580</b>	<b>1,941,779</b>	<b>1,896,730</b>	<b>1,896,730</b>	<b>1,896,730</b>

## Data Services (Closed)

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

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Salaries &amp; Wages</b>						
5506 - Exempt Staff Group	329,059	175,506	-	-	-	-
5540 - Temporary Labor	2,765	5,900	-	-	-	-
5600 - Overtime	235	-	-	-	-	-
<b>Salaries &amp; Wages Total</b>	<b>332,059</b>	<b>181,406</b>	-	-	-	-
<b>Benefits</b>						
6620 - SS/Medicare	25,452	13,863	-	-	-	-
6640 - Tri-Met Taxes	2,632	1,447	-	-	-	-
6656 - PERS Employer	69,217	35,793	-	-	-	-
6670 - Deferred Compensation	11,554	4,857	-	-	-	-
6690 - Café Plan Benefits	13,547	4,141	-	-	-	-
6691 - PEHP	4,700	2,000	-	-	-	-
6693 - Health Trust	3,284	1,540	-	-	-	-
6701 - Vehicle Allowance	4,408	2,388	-	-	-	-
6703 - Cell/Tech Allowance	1,575	325	-	-	-	-
<b>Benefits Total</b>	<b>136,369</b>	<b>66,353</b>	-	-	-	-
<b>Materials &amp; Services</b>						
7055 - Operating Supply	65	28	-	-	-	-
7090 - Office Supplies	143	304	-	-	-	-
7095 - Software & Supplies	292,137	258,664	-	-	-	-
7110 - Professional Services	42,731	28,535	-	-	-	-
<b>Materials &amp; Services Total</b>	<b>335,076</b>	<b>287,530</b>	-	-	-	-
<b>Grand Total</b>	<b>803,504</b>	<b>535,289</b>	-	-	-	-

## 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.

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Salaries &amp; Wages</b>						
5200 - Non-Exempt Salary	81,315	54,121	57,119	61,500	61,500	61,500
5300 - Represented Salary	1,129,372	829,534	617,672	585,200	585,200	585,200
5540 - Temporary Labor	-	-	-	15,000	15,000	15,000
5600 - Overtime	65,512	62,581	57,560	68,520	68,520	68,520
<b>Salaries &amp; Wages Total</b>	<b>1,276,200</b>	<b>946,236</b>	<b>732,351</b>	<b>730,220</b>	<b>730,220</b>	<b>730,220</b>
<b>Benefits</b>						
6620 - SS/Medicare	95,210	70,473	57,362	55,800	55,800	55,800
6640 - Tri-Met Taxes	10,006	6,481	7,028	5,870	5,870	5,870
6655 - PFMLI	-	-	-	1,300	1,300	1,300
6656 - PERS Employer	280,693	221,820	182,442	185,600	185,600	185,600
6670 - Deferred Compensation	39,920	37,681	47,949	45,310	45,310	45,310
6690 - Caf� Plan Benefits	35,345	28,723	26,640	22,600	22,600	22,600
6691 - PEHP	13,800	9,510	9,600	7,200	7,200	7,200
6693 - Health Trust	12,106	8,807	8,278	6,500	6,500	6,500
6703 - Cell/Tech Allowance	600	600	600	600	600	600
<b>Benefits Total</b>	<b>487,680</b>	<b>384,093</b>	<b>339,899</b>	<b>330,780</b>	<b>330,780</b>	<b>330,780</b>
<b>Materials &amp; Services</b>						
7015 - Meeting Expense	-	-	80	80	80	80
7040 - Dues & Publications	5,915	2,260	4,650	4,310	4,310	4,310
7055 - Operating Supply	3,447	7,088	2,500	1,540	1,540	1,540
7065 - Fire Fighting Supply	287	92	3,860	3,330	3,330	3,330
7085 - Uniform & Protective Eqpt	7,598	4,235	2,700	2,700	2,700	2,700
7090 - Office Supplies	503	169	640	1,600	1,600	1,600
7105 - Household Goods	193	688	160	200	200	200
7116 - Utilities - Natural Gas	2,014	1,875	2,140	-	-	-
7117 - Utilities - Electric	11,298	11,977	11,990	-	-	-
7118 - Utilities - Garbage	1,172	1,241	1,240	-	-	-
7119 - Utilities - Water	4,862	4,928	5,160	-	-	-
7120 - Utilities - Other	25	-	25	-	-	-
7140 - Schools/Conferences Registrati	4,736	2,277	2,000	7,170	7,170	7,170
7142 - Travel Expense	-	1,634	1,000	1,050	1,050	1,050

Departments & Programs — Fire Prevention (101200)

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
7170 - Facility Maintenance	-	269	-	-	-	-
7195 - Public Education	24,730	-	-	-	-	-
<b>Materials &amp; Services Total</b>	<b>66,780</b>	<b>38,733</b>	<b>38,145</b>	<b>21,980</b>	<b>21,980</b>	<b>21,980</b>
<b>Grand Total</b>	<b>1,830,659</b>	<b>1,369,062</b>	<b>1,110,395</b>	<b>1,082,980</b>	<b>1,082,980</b>	<b>1,082,980</b>



## 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.

### *Significant Changes*

The adopted budget includes an increase in Professional Services to support website redesign.



	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Salaries &amp; Wages</b>						
5100 - Exempt Salary	15,357	191,800	242,866	261,000	261,000	261,000
5300 - Represented Salary	16,284	206,835	289,682	316,900	316,900	316,900
5530 - Non-exempt Staff Group	4,713	42,415	-	-	-	-
5540 - Temporary Labor	-	-	4,000	4,000	4,000	4,000
5563 - Retirement/Separation Vacation	-	9,500	12,500	-	-	-
5600 - Overtime	-	-	58,300	63,500	63,500	63,500
<b>Salaries &amp; Wages Total</b>	<b>36,354</b>	<b>450,550</b>	<b>607,348</b>	<b>645,400</b>	<b>645,400</b>	<b>645,400</b>
<b>Benefits</b>						
6620 - SS/Medicare	2,752	31,641	44,061	48,100	48,100	48,100
6640 - Tri-Met Taxes	285	3,553	4,722	5,240	5,240	5,240
6655 - PFMLI	-	-	-	1,100	1,100	1,100
6656 - PERS Employer	9,320	115,607	146,538	170,400	170,400	170,400
6670 - Deferred Compensation	1,791	23,172	31,808	37,530	37,530	37,530
6690 - Café Plan Benefits	1,217	11,400	16,650	18,800	18,800	18,800
6691 - PEHP	400	3,942	6,000	6,000	6,000	6,000
6693 - Health Trust	364	4,411	5,326	5,800	5,800	5,800
<b>Benefits Total</b>	<b>16,128</b>	<b>193,726</b>	<b>255,105</b>	<b>292,970</b>	<b>292,970</b>	<b>292,970</b>
<b>Materials &amp; Services</b>						
7040 - Dues & Publications	-	-	15,500	18,000	18,000	18,000
7055 - Operating Supply	-	-	4,800	9,000	9,000	9,000
7085 - Uniform & Protective Eqpt	-	-	1,250	1,500	1,500	1,500
7090 - Office Supplies	-	-	750	500	500	500
7095 - Software & Supplies	-	-	-	1,000	1,000	1,000
7110 - Professional Services	-	-	5,000	24,000	24,000	24,000
7140 - Schools/Conferences Registrati	-	-	2,500	4,000	4,000	4,000
7142 - Travel Expense	-	-	-	1,500	1,500	1,500
7145 - Mileage Reimbursement	-	-	-	300	300	300
7195 - Public Education	-	-	17,900	12,000	12,000	12,000
<b>Materials &amp; Services Total</b>	<b>-</b>	<b>-</b>	<b>47,700</b>	<b>71,800</b>	<b>71,800</b>	<b>71,800</b>
<b>Grand Total</b>	<b>52,482</b>	<b>644,276</b>	<b>910,153</b>	<b>1,010,170</b>	<b>1,010,170</b>	<b>1,010,170</b>

## Public Information/Education (Closed)

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

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Salaries &amp; Wages</b>						
5505 - Battalion Chief	100,989	-	-	-	-	-
5506 - Exempt Staff Group	66,064	59,873	-	-	-	-
5510 - Captain	78,225	-	-	-	-	-
5530 - Non-exempt Staff Group	23,564	-	-	-	-	-
5535 - Other Employee	31,826	-	-	-	-	-
5600 - Overtime	16,057	29,653	-	-	-	-
<b>Salaries &amp; Wages Total</b>	<b>316,725</b>	<b>89,526</b>	-	-	-	-
<b>Benefits</b>						
6620 - SS/Medicare	22,642	6,821	-	-	-	-
6640 - Tri-Met Taxes	2,470	689	-	-	-	-
6656 - PERS Employer	65,969	17,886	-	-	-	-
6670 - Deferred Compensation	11,553	1,250	-	-	-	-
6690 - Café Plan Benefits	9,088	3,019	-	-	-	-
6691 - PEHP	3,800	1,143	-	-	-	-
6693 - Health Trust	3,007	599	-	-	-	-
<b>Benefits Total</b>	<b>118,529</b>	<b>31,407</b>	-	-	-	-
<b>Materials &amp; Services</b>						
7040 - Dues & Publications	448	-	-	-	-	-
7055 - Operating Supply	7,991	6,524	-	-	-	-
7085 - Uniform & Protective Eqpt	378	52	-	-	-	-
7090 - Office Supplies	85	195	-	-	-	-
7110 - Professional Services	-	5,489	-	-	-	-
7140 - Schools/Conferences Registrati	-	125	-	-	-	-
7195 - Public Education	15,357	35,022	-	-	-	-
<b>Materials &amp; Services Total</b>	<b>24,259</b>	<b>47,407</b>	-	-	-	-
<b>Grand Total</b>	<b>459,513</b>	<b>168,340</b>	-	-	-	-

## Human Capital (101420)

Human Capital provides for the recruitment, hiring, promotions, and benefits administration of the fire district. The department currently has 3 FTE. Major expenses include overtime for the promotional and recruitment process, the tuition reimbursement program, and the district’s recruitment software.

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Salaries &amp; Wages</b>						
5100 - Exempt Salary	281,815	284,170	296,500	355,600	355,600	355,600
5507 - Fire Inspectors	-	64,743	92,317	-	-	-
5600 - Overtime	3,765	32,935	20,000	20,000	20,000	20,000
<b>Salaries &amp; Wages Total</b>	<b>285,580</b>	<b>381,849</b>	<b>408,817</b>	<b>375,600</b>	<b>375,600</b>	<b>375,600</b>
<b>Benefits</b>						
6620 - SS/Medicare	22,486	29,588	31,275	28,700	28,700	28,700
6640 - Tri-Met Taxes	2,298	3,052	3,246	3,060	3,060	3,060
6655 - PFMLI	-	-	-	1,250	1,250	1,250
6656 - PERS Employer	63,810	88,443	92,174	89,100	89,100	89,100
6670 - Deferred Compensation	9,025	13,652	15,972	10,500	10,500	10,500
6690 - Caf� Plan Benefits	12,469	13,640	13,320	11,300	11,300	11,300
6691 - PEHP	3,600	4,590	4,800	3,600	3,600	3,600
6693 - Health Trust	2,818	3,489	3,889	3,600	3,600	3,600
6701 - Vehicle Allowance	4,408	4,408	-	-	-	-
6703 - Cell/Tech Allowance	1,200	975	600	600	600	600
<b>Benefits Total</b>	<b>122,115</b>	<b>161,837</b>	<b>165,276</b>	<b>151,710</b>	<b>151,710</b>	<b>151,710</b>
<b>Materials &amp; Services</b>						
7015 - Meeting Expense	-	142	5,500	5,500	5,500	5,500
7030 - Civil Service Exam Expense	4,785	6,853	500	1,000	1,000	1,000
7040 - Dues & Publications	-	417	300	500	500	500
7055 - Operating Supply	739	593	350	500	500	500
7090 - Office Supplies	455	414	900	600	600	600
7095 - Software & Supplies	10,185	2,988	13,250	18,300	18,300	18,300
7110 - Professional Services	25,828	30,228	23,500	25,000	25,000	25,000
7140 - Schools/Conferences Registrati	219	-	2,000	3,500	3,500	3,500
7141 - Tuition Reimbursement	32,500	11,404	12,000	12,000	12,000	12,000
7142 - Travel Expense	-	-	-	1,000	1,000	1,000
7145 - Mileage Reimbursement	-	-	300	300	300	300
<b>Materials &amp; Services Total</b>	<b>74,711</b>	<b>53,040</b>	<b>58,600</b>	<b>68,200</b>	<b>68,200</b>	<b>68,200</b>
<b>Grand Total</b>	<b>482,406</b>	<b>596,726</b>	<b>632,693</b>	<b>595,510</b>	<b>595,510</b>	<b>595,510</b>

## 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. Professional services increases in FY 2023-24 are largely due to increased audit expenses because it is expected the district will need to complete a single audit due to the increase in federal grant awards.

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Salaries &amp; Wages</b>						
5100 - Exempt Salary	461,373	453,239	538,040	458,500	458,500	458,500
5200 - Non-Exempt Salary	47,213	24,232	53,494	58,900	58,900	58,900
5563 - Retirement/Separation Vacation	29,213	-	-	-	-	-
5600 - Overtime	598	-	-	-	-	-
<b>Salaries &amp; Wages Total</b>	<b>538,397</b>	<b>477,471</b>	<b>591,534</b>	<b>517,400</b>	<b>517,400</b>	<b>517,400</b>
<b>Benefits</b>						
6620 - SS/Medicare	37,996	37,177	43,517	37,800	37,800	37,800
6640 - Tri-Met Taxes	4,296	3,916	4,695	4,200	4,200	4,200
6655 - PFMLI	-	-	-	950	950	950
6656 - PERS Employer	112,859	91,082	120,246	104,800	104,800	104,800
6670 - Deferred Compensation	13,749	19,175	24,350	19,700	19,700	19,700
6690 - Café Plan Benefits	22,858	17,851	19,980	18,800	18,800	18,800
6691 - PEHP	7,200	6,300	7,200	6,000	6,000	6,000
6693 - Health Trust	5,058	64,608	35,916	35,200	35,200	35,200
6701 - Vehicle Allowance	4,592	6,428	-	-	-	-
6703 - Cell/Tech Allowance	3,500	2,400	3,600	2,400	2,400	2,400
<b>Benefits Total</b>	<b>212,108</b>	<b>248,938</b>	<b>259,504</b>	<b>229,850</b>	<b>229,850</b>	<b>229,850</b>
<b>Materials &amp; Services</b>						
7008 - ORE CAT Corporate Activity Tax	-	3	-	-	-	-
7035 - Bank Charges	13,731	12,063	13,525	9,500	9,500	9,500
7040 - Dues & Publications	485	857	450	1,150	1,150	1,150
7055 - Operating Supply	-	609	300	500	500	500
7090 - Office Supplies	676	472	360	1,000	1,000	1,000
7095 - Software & Supplies	-	-	-	1,000	1,000	1,000
7110 - Professional Services	49,850	56,903	24,808	56,950	56,950	56,950
7140 - Schools/Conferences Registrati	-	455	500	3,550	3,550	3,550
7142 - Travel Expense	-	-	-	5,000	5,000	5,000
7145 - Mileage Reimbursement	-	-	-	250	250	250
7175 - Office Equipment Maintenance	-	-	-	-	-	-
7205 - Postage & Freight	-	144	3,000	3,000	3,000	3,000
<b>Materials &amp; Services Total</b>	<b>64,742</b>	<b>71,506</b>	<b>42,943</b>	<b>81,900</b>	<b>81,900</b>	<b>81,900</b>
<b>Debt Service</b>						
7020 - Debt Interest Expense	-	-	10,000	10,000	10,000	10,000
<b>Debt Service Total</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Grand Total</b>	<b>815,248</b>	<b>797,915</b>	<b>903,981</b>	<b>839,150</b>	<b>839,150</b>	<b>839,150</b>

# 9. Other Funds

## Grants Fund

The Grants Fund separately tracks large special-purpose grants outside of the General Fund. This provides more clarity to the annual financial reports because one-time grant awards are not mixed in with General Fund revenues, which can create the appearance that there are more ongoing resources available than is actually the case. It also makes grant reporting easier because grant expenditures are not intermingled with the General Fund.

### *Grants Fund Summary*

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Resources</b>						
Beginning Fund Balance	-	-	2,000,000	1,650,000	1,650,000	1,650,000
Grant Revenue	-	-	115,000	1,060,870	1,060,870	1,060,870
Transfers In	-	2,000,000	-	-	-	-
<b>Total Resources</b>	<b>-</b>	<b>2,000,000</b>	<b>2,115,000</b>	<b>2,710,870</b>	<b>2,710,870</b>	<b>2,710,870</b>
<b>Requirements</b>						
Salaries & Wages	-	-	393,110	889,100	889,100	889,100
Benefits	-	-	190,480	656,320	656,320	656,320
Materials & Services	-	-	128,960	75,200	75,200	75,200
Capital Outlay	-	-	32,000	935,000	935,000	935,000
Contingency	-	-	125,000	100,000	100,000	100,000
Ending Fund Balance	-	2,000,000	1,245,450	55,250	55,250	55,250
<b>Total Requirements</b>	<b>-</b>	<b>2,000,000</b>	<b>2,115,000</b>	<b>2,710,870</b>	<b>2,710,870</b>	<b>2,710,870</b>

The Grants Fund is supporting two major grants in FY 2023-24. The apprenticeship program is funded with a \$2 million grant from the State of Oregon. The district plans to hire 12 apprentices in June 2023, who will start in 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 could cross over into FY 2024-25. The district is front loading the program with additional apprentices, expecting that apprentices will be hired into permanent positions at Clackamas Fire or other fire agencies prior to the completion of the two-year program. In addition to the apprentices' wages and benefits, the grant covers 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.

The district also expects to expend \$935,000 in federal grant funds for the purchase of cardiac monitors from the 2021 Assistance to Firefighters Grant. FEMA awarded the grant to the district in FY 2022-23, and the procurement process is currently under way with delivery of the units expected in the fall. The total purchase price is approximately \$1,030,000 with \$935,000 reimbursed by FEMA and a match from the district of \$95,000. The district's share is budgeted in the Capital Replacement Fund.

In addition to the \$935,000 reimbursement from FEMA for the cardiac monitors, the Grants Fund also expects to receive reimbursement in FY 2023-24 for two other grants, which the district made purchases from in FY 2022-23:

- \$95,000 reimbursement for a simulation table purchased with grant funds in FY 2022-23.

- \$30,870 for radios purchased in FY 2022-23 with authority remaining from the district's 2019 Assistance to Firefighters Grant award.

## Equipment Replacement Fund (Closed)

The FY 2022-23 budget proposed to close the Equipment Replacement Fund, but the closure was not included in the official budget resolution. Accordingly, the FY 2023-24 budget resolution will formally close this 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 improves transparency and reduces 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*

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Resources</b>						
Beginning Fund Balance	193,900	259,769	76,000	20,000	20,000	20,000
Interest	2,015	10	-	-	-	-
Surplus Sales Revenue	44,604	30,011	-	-	-	-
Transfers In	231,704	-	-	-	-	-
<b>Total Resources</b>	<b>472,223</b>	<b>289,791</b>	<b>76,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>Requirements</b>						
Capital Outlay	212,454	194,825	-	-	-	-
Transfers Out	-	-	76,000	20,000	20,000	20,000
Ending Fund Balance	259,769	94,965	-	-	-	-
<b>Total Requirements</b>	<b>472,223</b>	<b>289,791</b>	<b>76,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>



## Capital Replacement Fund

The Capital Replacement Fund is a capital reserve fund.

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.

Capital Replacement Fund Overview			
	Urban Renewal (restricted)	Unrestricted	Total
Estimated Beginning Fund Balance	1,367,545	1,992,455	3,360,000
Transfer from General Fund	-	7,920,000	7,920,000
Urban Renewal Receipts	-	250,000	250,000
Interest Earnings	-	115,000	115,000
<b>FY 2022-23 Resources</b>	<b>-</b>	<b>8,285,000</b>	<b>8,285,000</b>
FY 23-24 Capital Expenditures	150,000	6,319,450	6,469,450
Loan Prepayment	-	585,000	585,000
<b>FY 2022-23 Expenditures</b>	<b>150,000</b>	<b>6,904,450</b>	<b>7,054,450</b>
Reserved for Future Expenditures	1,217,545	3,373,005	4,590,550

The beginning fund balance for the Capital Replacement Fund is estimated at \$2.8 million. The district has about \$1.4 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 and because projects must be in specific geographic areas. The adopted budget includes \$150,000 from this balance for a security fence at Station 1. The remaining urban renewal funds are expected to be transferred for use at the Training Center.

The fund is receiving a \$7.9 million transfer of levy funds from the General Fund and up to \$20,000 from the closure of the Equipment Replacement Fund. Other revenues include \$250,000 from the Happy Valley Urban Renewal area and expected interest earnings of \$115,000.

### *Loan Payoff*

The fire district took out a loan of \$7 million in 2018. 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 \$1.7 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 a 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 adopted a plan in the FY 2022-23 Adopted Budget to make optional

9. Other Funds — Capital Replacement Fund

prepayments on the loan to eliminate the debt prior to 2033-34. The first prepayment was scheduled for June 2023, but the district opted to cancel that payment because high interest rates made it more advantageous for the district to keep that money invested in the Local Government Investment Pool. Instead, the Adopted Budget plans for the first prepayment in June 2024 under the assumption that interest rates will have fallen by next summer.

The loan terms allow for up to a 10% prepayment each year without penalty. If the district continues to make prepayments over the next three 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. The availability of capital funds from the levy, however, reduces the risk and provides additional flexibility to retire this debt early.

Proposed Prepayments to Fully Retire Debt by 2033-34		
Proposed Prepayments		
2022-23		\$0
2023-24		\$585,000
2024-25		\$470,000
2025-26		\$375,000
	<b>Total</b>	<b>\$1,430,000</b>

*Capital Items for FY 2023-24*

Below are the capital items included in the FY 2023-24 Adopted Budget. For more information on capital needs and planning, Section 10 discusses the five-year capital plan.

FY 2023-24 Adopted Capital Spending		
Projects/Items	Amount	Description
Apparatus	\$4,725,000	4 fire engines, 1 heavy rescue
Vehicles	\$205,000	5 staff vehicles
Fleet Equipment	\$90,000	Column lifts for Fleet shop
<b>Fleet Total</b>	<b>\$5,020,000</b>	
Concrete	\$420,000	Repair concrete around district, including Station 8.
Fencing	\$150,000	Fencing project at Station 1.
Roof Replacement	\$150,000	Stations in order of priority.

9. Other Funds — Capital Replacement Fund

Flooring Replacement	\$50,000	Stations in order of priority.
Building Systems	\$50,000	Stations in order of priority.
Painting	\$35,000	Stations in order of priority.
<b>Facilities Total</b>	<b>\$855,000</b>	
Rescue Gear	\$8,000	
Extrication Equipment	\$50,000	
Firefighting Equipment	\$47,000	
Training Props	\$10,000	EMS training equipment.
Cardiac Monitors	\$1,024,750	Grant funded.
Turnouts	\$227,100	First phase of turnout replacement plan.
Wellness Equipment	\$23,350	Exercise equipment requiring replacement.
<b>Equipment Total</b>	<b>\$1,390,200</b>	
Computers	\$36,500	AVIDS systems for stations and Training laptops.
IT Equipment Leases	\$99,300	
<b>IT Total</b>	<b>\$135,800</b>	
<b>Capital Outlay Total</b>	<b>\$7,401,000</b>	

*Capital Replacement Fund Summary*

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Resources</b>						
Beginning Fund Balance	5,643,140	3,472,373	3,241,000	2,800,000	3,360,000	3,360,000
Tax Revenue	-	-	250,000	250,000	250,000	250,000
Interest	31,909	13,373	50,000	115,000	115,000	115,000
Other Revenue	-	-	10,000	-	-	-
Transfers In	-	628,104	755,600	7,920,000	7,920,000	7,920,000
<b>Total Resources</b>	<b>5,675,049</b>	<b>4,113,850</b>	<b>4,306,600</b>	<b>11,085,000</b>	<b>11,645,000</b>	<b>11,645,000</b>
<b>Requirements</b>						
Capital Outlay	893,088	327,424	1,256,600	6,469,450	6,469,450	6,469,450
Debt Service	506,588	506,588	560,000	450,000	585,000	585,000
Transfers Out	803,000	-	-	-	-	-
Reserved for Future Expenditure	3,472,373	3,279,838	2,490,000	4,165,550	4,590,550	4,590,550
<b>Total Requirements</b>	<b>5,675,049</b>	<b>4,113,850</b>	<b>4,306,600</b>	<b>11,085,000</b>	<b>11,645,000</b>	<b>11,645,000</b>

## Enterprise Fund (Closed)

The FY 2022-23 Budget intended to close the Enterprise Fund. Due to an oversight, the closure of the fund was not included in the FY 2022-23 budget resolution and so the district will seek to officially close the fund in the FY 2023-24 budget resolution.

The fund was proposed for closure because revenues earned by the Training program were not significant enough to justify the administration and complexity of a separate special fund. Additionally, the fund was rarely used, and the revenues and expenses could instead be managed within the General Fund, similar to the contract revenues earned by Fleet Services, Information Technology, Health & Wellness, and other programs.

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

### *Enterprise Fund Summary*

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Resources</b>						
Beginning Fund Balance	23,337	23,500	23,600	30	30	30
Interest	164	126	-	-	-	-
<b>Total Resources</b>	<b>23,500</b>	<b>23,626</b>	<b>23,600</b>	<b>30</b>	<b>-</b>	<b>-</b>
<b>Requirements</b>						
Transfers Out	-	-	23,600	30	30	30
Ending Fund Balance	23,500	23,626	-	-	-	-
<b>Total Requirements</b>	<b>23,500</b>	<b>23,626</b>	<b>23,600</b>	<b>30</b>	<b>30</b>	<b>30</b>

## 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	\$ 50,357,270,478
<b>Debt Capacity</b>	
General Obligation Debt Capacity (1.25% of RMV)	\$ 629,465,881
Less Outstanding Debt Subject to Limit	\$ 19,915,000
Remaining General Obligation Debt Capacity	\$ 609,550,881
Percent of Capacity Issued	3.2%

### *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	
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
<b>Total</b>	<b>\$9,600,000</b>	<b>\$1,344,700</b>	<b>\$10,315,000</b>	<b>\$2,587,050</b>	<b>\$23,846,750</b>

### *Property Tax Levy*

The fire district must annually submit 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

9. Other Funds — Debt Service Fund

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*

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Resources</b>						
Beginning Fund Balance	395,812	527,300	374,000	274,800	274,800	274,800
Property Taxes	2,248,960	1,984,255	2,250,000	2,245,611	2,245,611	2,245,611
Interest	15,357	7,587	12,000	20,000	20,000	20,000
<b>Total Resources</b>	<b>2,660,129</b>	<b>2,519,142</b>	<b>2,636,000</b>	<b>2,540,411</b>	<b>2,540,411</b>	<b>2,540,411</b>
<b>Requirements</b>						
Debt Service - Principal	1,170,000	1,290,000	1,425,000	1,565,000	1,565,000	1,565,000
Debt Service - Interest	952,950	896,150	834,050	765,300	765,300	765,300
Ending Fund Balance	537,179	332,992	376,950	210,111	210,111	210,111
<b>Total Requirements</b>	<b>2,660,129</b>	<b>2,519,142</b>	<b>2,636,000</b>	<b>2,540,411</b>	<b>2,540,411</b>	<b>2,540,411</b>

## 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.

### *Capital Construction Fund Summary*

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Resources</b>						
Beginning Fund Balance	-	3,333	3,333	250	250	250
Interest	199	1	-	50	50	50
Transfers In	240,000	-	-	-	-	-
<b>Total Resources</b>	<b>240,199</b>	<b>3,334</b>	<b>3,333</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>Requirements</b>						
Capital Outlay	236,866	-	3,333	300	300	300
Reserved for Future Expenditures	3,333	3,334	-	-	-	-
<b>Total Requirements</b>	<b>240,199</b>	<b>3,334</b>	<b>3,333</b>	<b>300</b>	<b>300</b>	<b>300</b>

## Wildland Mitigation Fund



### *Overview*

The Wildland Mitigation program and fund was established in 2021 in response to the devastating 2020 wildfires that befell the district. 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 overarching goals of the program are multifaceted with four primary objectives:

1. Increased wildland response capability, both internal and external to the district.
2. Mitigation of hazardous fuel loading and community risk reduction regarding wildfires.
3. Increased personnel outreach to historically disadvantaged persons and populations.
4. 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 20-person 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 crew while working on recovery projects. The funding for this grant was initially split over FY 2021-22 and FY 2022-23 but has been extended through 09/30/2023, allowing the program almost three full 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 2022 fire season started early in the county, with the first large wildland incident occurring in mid-June. Crew 30 was instrumental in assisting neighboring jurisdictions to contain and control this fire and prevent its spread into the Bull Run Watershed. Throughout the remainder of the Oregon fire season, the crew was actively engaged on 13 in-district fires by assisting structural crews in control and mop up duties. The first out of district mobilization for the crew was the Miller Rd. Fire in Wasco County. The crew's rapid response and technical experience was critical to structural protection and incident containment. They remained on incident long after other OSFM resources had demobilized. Crew 30 was again engaged by the Oregon State Fire Marshall's Office for a Conflagration Act response to the Rum Creek Fire in Josephine County in late August. Sharing similarities with 2020, Clackamas County experienced a moderate offshore east wind event in early September 2022. The crew was again utilized across the metro area from Forest Grove to Estacada containing 3 different fires during this event. The largest fire was the Milo McIver fire that resulted in 2 lost structures but was contained to 30 acres. Fire impacts were kept out of Clackamas Fire District's protection area. Without this crew resource, chief officers agree that the outcome of this event would not have been as successful and likely could have had a physical impact within the district.

In addition to fire assignments, the crew was hired by both the Mt. Hood National Forest and the Santiam State Forest to assist in fire recovery efforts. These efforts concluded for the season in mid-November once the snow levels fell to worksite levels. This recovery work primarily revolved around the reduction of hazardous trees created by fire that could fall and impact the roadways, threatening public safety.

*FY 2023-24 Changes and Updates*

For FY 2023-24, the expected funding from the National Displaced Workers Grant (NDWG) is set to end on 9/30/2023. This will pivot personnel services funding away from the NDWG that has reimbursed most wages since the inception of the crew. Increases in contract revenue resulting from other fuels reduction projects across the region are poised to fill this funding loss.

To further support this program, Clackamas Fire was awarded a Strategic Investments grant from the Oregon State Fire Marshalls' Office with the intent to add two fully funded FTEs in FY 2023-24. These include a grants program manager and an administrative assistant, which will show as increases within the personnel services budget line items.

9. Other Funds — Wildland Mitigation Fund

*Wildland Mitigation Fund Summary*

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Resources</b>						
Beginning Fund Balance	-	16,549	343,643	765,000	765,000	765,000
Interest	-	-	1,000	5,000	5,000	5,000
Contract Revenues	-	641,949	540,390	563,440	563,440	563,440
Conflagration Revenues	-	163,298	143,700	244,800	244,800	244,800
Grant Revenues	194,810	462,237	227,646	31,701	31,701	31,701
Other Revenues	-	600	169,643	-	-	-
<b>Total Resources</b>	<b>194,810</b>	<b>1,284,634</b>	<b>1,426,022</b>	<b>1,609,941</b>	<b>1,609,941</b>	<b>1,609,941</b>
<b>Requirements</b>						
Salaries & Wages	135,236	710,499	704,068	1,028,892	1,028,892	1,028,892
Benefits	11,491	105,735	179,345	300,160	300,160	300,160
Materials & Services	31,534	93,463	135,466	131,255	131,255	131,255
Capital Outlay	-	29	16,500	11,320	11,320	11,320
Transfers Out	-	49,375	47,000	70,000	70,000	70,000
Contingency	-	-	90,000	50,000	50,000	50,000
Ending Fund Balance	16,549	325,534	253,643	18,314	18,314	18,314
<b>Total Requirements</b>	<b>194,810</b>	<b>1,284,634</b>	<b>1,426,022</b>	<b>1,609,941</b>	<b>1,609,941</b>	<b>1,609,941</b>

*Detailed Appropriation Schedule*

	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	FY 2023-24		
				Proposed	Approved	Adopted
<b>Salaries &amp; Wages</b>						
5100 - Exempt Salary	-	-	-	120,000	120,000	120,000
5200 - Non-Exempt Salary	-	-	-	100,000	100,000	100,000
5300 - Represented Salary	-	18,010	-	-	-	-
5400 - Seasonal Employee	125,553	370,429	472,000	542,014	542,014	542,014
5600 - Overtime	9,683	322,060	232,068	266,878	266,878	266,878
<b>Salaries &amp; Wages Total</b>	<b>135,236</b>	<b>710,499</b>	<b>704,068</b>	<b>1,028,892</b>	<b>1,028,892</b>	<b>1,028,892</b>
<b>Benefits</b>						
6620 - SS/Medicare	10,345	53,808	66,000	72,600	72,600	72,600
6640 - Tri-Met Taxes	1,060	5,252	6,769	7,500	7,500	7,500
6656 - PERS Employer	-	37,288	41,000	90,200	90,200	90,200
6670 - Deferred Compensation	-	1,678	1,200	7,500	7,500	7,500
6675 - Unemployment	-	5,873	50,000	50,000	50,000	50,000
6690 - Café Plan Benefits	-	1,151	14,376	66,560	66,560	66,560
6691 - PEHP	-	300	-	5,800	5,800	5,800
6693 - Health Trust	-	30	-	-	-	-
6705 - Workers Compensation	86	355	-	-	-	-
<b>Benefits Total</b>	<b>11,491</b>	<b>105,735</b>	<b>179,345</b>	<b>300,160</b>	<b>300,160</b>	<b>300,160</b>

9. Other Funds — Wildland Mitigation Fund

<b>Materials &amp; Services</b>						
7055 - Operating Supply	24,379	3,770	10,000	10,000	10,000	10,000
7060 - Conflagration Supply/Services	-	303	-	-	-	-
7065 - Fire Fighting Supply	300	12,381	10,000	5,000	5,000	5,000
7075 - EMS Supply	-	35	1,000	1,000	1,000	1,000
7080 - Fuel	-	168	-	-	-	-
7085 - Uniform & Protective Eqpt	184	6,383	15,000	10,000	10,000	10,000
7090 - Office Supplies	174	268	1,850	1,500	1,500	1,500
7095 - Software & Supplies	192	2,643	7,240	4,000	4,000	4,000
7105 - Household Goods	491	465	3,000	3,000	3,000	3,000
7110 - Professional Services	211	20,968	5,000	3,000	3,000	3,000
7135 - Medical Exams	2,755	2,560	3,000	5,000	5,000	5,000
7140 - Schools/Conferences Registrati	-	-	1,000	900	900	900
7142 - Travel Expense	-	1,376	16,576	22,355	22,355	22,355
7155 - Vehicle Maintenance	2,447	35,427	20,000	24,000	24,000	24,000
7160 - Equipment Maintenance	-	812	2,500	2,500	2,500	2,500
7165 - Radio Maintenance	-	3,976	9,000	3,500	3,500	3,500
7170 - Facility Maintenance	-	341	1,500	7,500	7,500	7,500
7180 - Computer & AV Maintenance	400	-	1,000	-	-	-
7190 - Training Expense	-	-	25,000	25,000	25,000	25,000
7205 - Postage & Freight	-	121	300	500	500	500
7210 - Small Tool, Eqpts & Furnishing	-	1,466	2,500	2,500	2,500	2,500
<b>Materials &amp; Services Total</b>	<b>31,534</b>	<b>93,463</b>	<b>135,466</b>	<b>131,255</b>	<b>131,255</b>	<b>131,255</b>
<b>Capital Outlay</b>						
8825 - Fire Fighting Equipment	-	-	3,000	3,000	3,000	3,000
8845 - Communications Equipment	-	29	4,500	2,920	2,920	2,920
8890 - Computer & AV Equipment	-	-	9,000	5,400	5,400	5,400
<b>Capital Outlay Total</b>	<b>-</b>	<b>29</b>	<b>16,500</b>	<b>11,320</b>	<b>11,320</b>	<b>11,320</b>
<b>Transfers Out</b>						
9980 - Transfer to General Fund	-	49,375	47,000	70,000	70,000	70,000
<b>Transfers Out Total</b>	<b>-</b>	<b>49,375</b>	<b>47,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
<b>Contingency</b>						
9910 - Contingency	-	-	90,000	50,000	50,000	50,000
<b>Contingency Total</b>	<b>-</b>	<b>-</b>	<b>90,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Grand Total</b>	<b>178,261</b>	<b>959,100</b>	<b>1,172,379</b>	<b>1,591,627</b>	<b>1,591,627</b>	<b>1,591,627</b>

*<<This page is intentionally left blank>>*

## 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 2023-24 through FY 2027-28. The CIP serves as a management decision-making tool which depicts upcoming capital projects, whether 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. For simplification, most capital expenses are funded within the Capital Replacement Fund (30). The Grants Fund (15), Capital Construction Fund (60), and Wildland Mitigation Fund may also have capital expenses.

### 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), turnouts, extrication equipment, pumps, fans, and other firefighting equipment.

The district has added turnouts to the capital replacement plan in FY 2023-24. Turnout replacement has typically been expensed out of the General Fund. During the current year, Logistics developed an inventory and replacement plan for turnouts. Although individual turnout sets cost less than \$5,000, we decided to add turnouts to the capital plan because the total annual cost of replacements is significant and requires planning ahead. The current plan is to ensure that frontline sets are replaced after 12 years (or earlier, if they fail annual testing). Replacing all current sets over 12 years old in FY 2023-24 would have exceeded \$500,000 and created a substantial workload, so the replacement plan will start with the oldest sets in FY 2023-24 and achieve the 12-year standard across the district by FY 2025-26.

#### *Apparatus*

The district manages a lean fleet, which consists of engines, trucks, water tenders, and other vehicles.

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. The district has deferred certain apparatus replacements because of budget constraints. Additionally, the current lead time for major apparatus is 2 to 3 years, meaning that engines ordered in FY 2023-24 will likely not be received until FY 2025-26. Accordingly, the most expensive year of the plan is FY 2023-24 because we are purchasing apparatus in FY 2023-24 that are scheduled for replacement in 2023-24, 2024-25, and 2025-26. The apparatus purchases planned for FY 2024-25 are for apparatus requiring replacement in 2026-27, and so on. So, in effect, the 5-year capital plan for major apparatus covers the next seven years of scheduled replacements. Staff vehicles can generally be purchased and received in the same year.

<b>Apparatus</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
Engines	\$3,505,000	\$1,857,600	\$1,913,400	-	\$2,029,800
Water Tenders	-	\$850,000	-	-	-
Brush Units	\$220,000	-	-	-	\$255,000
Rehab Units	-	-	-	\$283,500	-
Specialty	\$1,000,000	-	-	\$141,070	\$94,500
Battalion Chief	-	\$170,000	\$85,000	\$85,000	-
Staff	\$205,000	\$263,260	\$456,235	\$536,070	\$265,000
<b>Total</b>	<b>\$4,930,000</b>	<b>\$3,140,860</b>	<b>\$2,454,635</b>	<b>\$1,046,270</b>	<b>\$2,644,300</b>

Prior to any apparatus purchase, Fleet and Operations will confer to ensure replacement is necessary and that the replacements meets district needs and requirements. Any purchase greater than \$50,000 will come before the Board of Directors for approval.

#### *EMS & Rescue Equipment*

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

## Capital Projects Planned for FY 2023-24

The FY 2023-24 Adopted Budget appropriates \$7.4 million for capital items spread across many departments. The budget includes a \$7.9 million transfer from the General Fund to the Capital Replacement Fund.

FY 2023-24 Adopted Capital Spending		
Projects/Items	Amount	Description
Apparatus	\$4,725,000	4 fire engines, 1 heavy rescue
Vehicles	\$205,000	5 staff vehicles
Fleet Equipment	\$90,000	Column lifts for Fleet shop
<b>Fleet Total</b>	<b>\$5,020,000</b>	
Concrete	\$420,000	Repair concrete around district, including Station 8.
Fencing	\$150,000	Fencing project at Station 1.
Roof Replacement	\$150,000	Stations in order of priority.
Flooring Replacement	\$50,000	Stations in order of priority.
Building Systems	\$50,000	Stations in order of priority.
Painting	\$35,000	Stations in order of priority.
<b>Facilities Total</b>	<b>\$855,000</b>	
Rescue Gear	\$8,000	
Extrication Equipment	\$50,000	
Firefighting Equipment	\$47,000	
Training Props	\$10,000	EMS training equipment.
Cardiac Monitors	\$1,024,750	Grant funded.
Turnouts	\$227,100	First phase of turnout replacement plan.
Wellness Equipment	\$23,350	Exercise equipment requiring replacement.
<b>Equipment Total</b>	<b>\$1,390,200</b>	
Computers	\$36,500	AVIDS systems for stations and Training laptops.
IT Equipment Leases	\$99,300	
<b>IT Total</b>	<b>\$135,800</b>	
<b>Capital Outlay Total</b>	<b>\$7,401,000</b>	



## Expenditure Outlook

Major Project	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	TOTAL
Fleet	\$5,020,000	\$3,140,860	\$2,454,635	\$1,046,270	\$2,644,300	\$14,306,065
Facilities	\$855,000	\$385,000	\$410,000	\$260,000	\$235,000	\$2,145,000
Technology	\$135,800	\$167,620	\$87,160	\$407,420	\$77,700	\$875,700
Firefighting & Rescue Equipment	\$105,000	\$108,150	\$111,400	\$114,740	\$118,180	\$557,470
Turnouts	\$227,100	\$215,400	\$287,000	\$157,700	\$360,300	\$1,247,500
EMS Equipment	\$1,034,750	\$25,000	\$85,000	\$50,000	\$55,000	\$1,249,750
Communications	\$0	\$2,800,000	\$0	\$0	\$0	\$2,800,000
Exercise Equipment	\$23,350	\$16,300	\$17,280	\$28,670	\$25,700	\$111,300
<b>TOTAL</b>	<b>\$7,401,000</b>	<b>\$6,858,330</b>	<b>\$3,452,475</b>	<b>\$2,064,800</b>	<b>\$3,516,180</b>	<b>\$23,292,785</b>
<b>Estimated Resources</b>						
Beginning Available Fund Balance	\$1,936,000	\$3,731,600	\$4,068,170	\$1,990,695	\$348,895	
-						
General Fund Contribution	\$7,900,000	\$5,300,000	\$1,300,000	\$375,000	\$1,225,000	\$16,100,000
Urban Renewal	\$250,000	-	-	-	-	\$250,000
Grants	\$931,600	\$1,794,900	-	-	-	\$2,726,500
Interest	\$115,000	\$100,000	\$75,000	\$48,000	\$8,000	\$346,000
<b>TOTAL NEW RESOURCES</b>	<b>\$9,196,600</b>	<b>\$7,194,900</b>	<b>\$1,375,000</b>	<b>\$423,000</b>	<b>\$1,233,000</b>	<b>\$19,422,500</b>
Ending Fund Balance	\$3,731,600	\$4,068,170	\$1,990,695	\$348,895	(\$1,934,285)	

Although the district CIP covers a five-year period, only projects listed in the first year of the plan will be 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. The capital plan is a working plan that will change each year as the district shifts priorities, extends the life of existing assets, or finds alternative solutions.

The spending plan outlined above totaling \$23.3 million over the next five years is the current best estimate of necessary capital investments. For comparison, last year's 5-year capital plan only identified \$16.5 million in expenses. One difference compared to last year is that the district could only spend \$0.67 million in the first year of the plan due to budget constraints. Other differences are that this capital plan identifies over \$1 million in turnout replacements that were not planned for before and recognizes the need to preorder apparatus, increasing the number of apparatus planned for purchase in the five-year period.

The final major difference is that last year Clackamas Fire had not identified resources to fund the bulk of its capital replacement plan. Although last year's plan identified fewer expenses, it was still

underfunded by the second year of the plan and \$11.2 million short over the five-year period. By contrast, this year's plan has sufficient resources until the final year of the plan. This is, of course, the result of the infusion of one-time resources from the levy. By the fifth year of the plan, when nearly all of the levy is supporting firefighter positions, the district's resources are not sufficient to fully fund the plan. In the second year, the plan also relies on \$1.8 million in grant funding, which assumes that the district receives the 2022 AFG grant for radios that Clackamas Fire applied for in February.

The gap in funding in the final year shows a key challenge facing the district of establishing sufficient ongoing funds to support capital replacement. Part of the strategy behind the levy is that it provides one-time capital funding to bridge the current gap in resources. During the next few years, as the levy supports capital replacement, district leadership must continue to plan for identifying ongoing resources, likely in the range of \$3 million annually, to support capital replacement. As noted in the Five-Year Outlook section, the district is trending in the right direction, but it's long-term success should be measured not just by a balanced General Fund, but a balanced General Fund that is also contributing about \$3 million per year to the Capital Replacement Fund.

# 11. Supplemental Information

# Budget Resolution



## CLACKAMAS FIRE DISTRICT #1

*Here for you*

### RESOLUTION 23-05

#### Adopting the Fiscal Year 2023-24 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**, ORS 294.353 allows the governing body of a special district to eliminate unnecessary funds by resolution; and

**Whereas**, the Clackamas Fire District #1 Budget Committee approved the FY 2023-24 Proposed Budget and tax levy on May 25, 2023; now therefore be it

**Resolved**, that the Board of Directors of Clackamas Fire District hereby adopts the budget for the fiscal year beginning July 1, 2023, in the total sum of \$106,069,645; and further

**Resolved**, that the appropriation amounts and purposes for the fiscal year beginning July 1, 2023, are hereby appropriated as follows:

#### General Fund

Fire Chief's Office	\$ 1,027,450
Emergency Services	58,963,105
Business Services	18,382,143
Debt Service	2,915,620
Transfers Out	7,900,000
Contingency	3,229,000
Total General Fund	\$ 92,417,318

#### Grants Fund

Emergency Services	\$ 1,620,620
Capital Outlay	935,000
Contingency	100,000
Total Grants Fund	\$ 2,655,620

#### Equipment Replacement Fund

Transfers Out	\$ 20,000
Total Equipment Replacement Fund	\$ 20,000

**Trust • Empowerment • Accountability • Mindset • Service**



Capital Replacement Fund	
Capital Outlay	\$ 6,469,450
Debt Service	585,000
Total Capital Replacement Fund	\$ 7,054,450
Enterprise Fund	
Transfers Out	\$ 30
Total Enterprise Fund	\$ 30
Debt Service Fund	
Debt Service	\$ 2,330,300
Total Debt Service Fund	\$ 2,330,300
Capital Construction Fund	
Capital Outlay	\$ 300
Total Capital Construction Fund	\$ 300
Wildland Mitigation Fund	
Wildland Mitigation	\$ 1,460,307
Capital Outlay	11,320
Transfers Out	70,000
Contingency	50,000
Total Wildland Mitigation Fund	\$ 1,591,627
<b>Total FY 2023-24 Appropriations</b>	<b>\$ 106,069,645</b>

**Resolved**, that the Board of Directors of Clackamas Fire District 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, \$0.52 per \$1,000 of assessed value for the local option tax levy, and in the amount of \$2,330,300 for debt service on general obligation bonds; and that these taxes are hereby imposed and categorized for the tax year 2023-24 upon the assessed value of all taxable property within Clackamas Fire District.

**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:

	General Government	Excluded from Limitation
Permanent Tax Rate	\$2.4012 / \$1,000	\$0
Local Option Tax Levy	\$0.52 / \$1,000	\$0
General Obligation Bond	\$0	\$2,330,300

Trust • Empowerment • Accountability • Mindset • Service



**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.

**Resolved**, that the Fiscal Year 2023-24 budget closes the district's Enterprise Fund and Equipment Replacement Fund.

Adopted this date, June 26, 2023.

*Marilyn M. Wall*  
Marilyn M. Wall (Jul 10, 2023 15:44 PDT)  
\_\_\_\_\_  
President, Board of Directors

*Chris Hawes*  
Chris Hawes (Jul 10, 2023 23:07 PDT)  
\_\_\_\_\_  
Secretary, Board of Directors

---

**Trust • Empowerment • Accountability • Mindset • Service**

# Notice of Budget Committee Meeting



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](mailto:legals@commnewspapers.com)

### AFFIDAVIT OF PUBLICATION

State of Oregon, County of Multnomah, Clackamas, ss I, J. Brian Monihan, being first duly sworn, depose and say that I am the President of the **Gresham Outlook**, a newspaper of general circulation, published in Multnomah County, Oregon, as defined by ORS 193.010 and 193.020, that

**Owner: Clackamas Fire District # 1**  
**Description: Public Notice- Budget Committee Meeting**  
**Ad#: 288151**

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

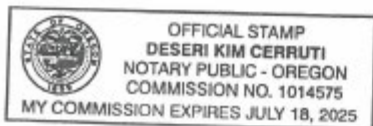
**05/17/2023**

J. Brian Monihan (President)

Subscribed and sworn to before me this 05/17/2023.

NOTARY PUBLIC FOR OREGON

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



RECEIVED

JUN 12 2023

### Public Notice Budget Committee Meeting

A public meeting of the Budget Committee of Clackamas Fire District #1, Clackamas, Oregon, will be held on Thursday, May 25, 2023, at 5:00 pm to discuss the budget for the fiscal year July 1, 2023 to June 30, 2024. The purpose of the meeting is to receive the budget message and to receive public comment. This meeting will be held at Clackamas Fire District Station #5 (9339 SE Causey Ave, Happy Valley, OR 97086) and via remote video conferencing. This is a public meeting where deliberation of the Budget Committee will take place. Any person may attend the meeting and discuss the proposed programs with the Budget Committee. If you would like to provide a public comment during the meeting, you will need to sign up no later than Thursday, May 25, 2023 at 2:00 pm. Please sign up by filling out this form on our website: [www.clackamasfire.com/public-meeting-comments/](http://www.clackamasfire.com/public-meeting-comments/). If you would like to attend online or by phone, please visit the website at [www.clackamasfire.com](http://www.clackamasfire.com) for the link to the meeting and passcode.

A copy of the budget document will be available on May 18, 2023, on the District's website at: [www.clackamasfire.com](http://www.clackamasfire.com). If a hard copy is required, it may be obtained after May 18th at 11300 SE Fuller Rd, Milwaukie, Oregon by appointment. Please call 503-742-2600 to make an appointment.

Published 05/17/23

GO288151



# Notice of Budget Hearing

RECEIVED  
JUN 26 2023



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](mailto:legals@commnewspapers.com)

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

**Clackamas Fire Dist.**  
**2023 LB-1 Public Notice**  
**Ad#: 293376**

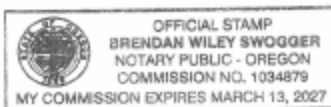
A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 1 week(s) in the following issue(s):  
**06/21/2023**

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 06/21/2023.

NOTARY PUBLIC FOR OREGON

Acct #: 115639  
Attn: **Shelby Hopkins**  
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 26, 2023, at 5:00 pm. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023, as approved by the Clackamas Fire District #1 Budget Committee. A summary of the budget is provided below. The meeting will be held at Station 5, 3339 SE Canby Ave., Happy Valley, OR 97086. If you would like to attend online or by phone, please visit our website at [www.clackamasfire.com](http://www.clackamasfire.com) for information about the meeting. A copy of the budget document is available on the District website at [www.clackamasfire.com](http://www.clackamasfire.com). If a hard copy is required, it may be viewed at Station 3, 11300 SE Fuller Rd, Milwaukie, OR 97222. 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: 503-762-2800 Email: [mark.whitaker@clackamasfire.com](mailto:mark.whitaker@clackamasfire.com)

TOTAL OF ALL FUNDS	FINANCIAL SUMMARY - RESOURCES		
	Actual Amount 2022-23	Revised Budget This Year 2022-23	Approved Budget Next Year 2023-24
Beginning Fund Balance/Net Working Capital	21,832,570	21,196,576	21,870,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	5,356,320	7,290,585	18,608,276
Federal, State and all Other Grants, Gifts, Allocations and Donations	2,597,496	437,640	3,092,573
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	2,677,479	826,200	7,060,000
All Other Resources Except Current Year Property Taxes	2,794,636	3,843,523	5,218,000
Current Year Property Taxes Estimated to be Received	66,278,262	62,405,000	38,414,703
<b>Total Resources</b>	<b>99,179,933</b>	<b>95,955,519</b>	<b>125,514,879</b>
FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTIONAL AREA			
Fire Chief's Office	5,015,248	487,527	1,027,450
Emergency Services	48,286,531	50,673,773	60,583,725
Business Services	15,720,817	18,802,838	18,182,144
Wildland Mitigation	909,214	1,035,379	1,460,000
Capital Outlay	123,518	0	7,424,000
Debt Service	4,788,243	5,630,850	5,893,500
Interfund Transfers	2,677,479	826,200	1,990,000
Contingencies	0	2,104,983	3,370,000
Special Payments	0	0	0
Disappropriate Ending Balance and Reserved for Future Expenditure	21,655,895	26,788,462	17,449,275
<b>Total Requirements</b>	<b>95,179,553</b>	<b>95,955,519</b>	<b>123,514,879</b>
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	3,895,348	487,527	1,027,450
FTE	18.00	2.80	4.00
Emergency Services	48,286,531	50,673,773	60,583,725
FTE	234.00	255.00	282.00
Business Services	15,720,817	18,802,838	18,182,144
FTE	52.00	47.00	46.00
Wildland Mitigation	909,214	1,035,379	1,460,000
FTE	0.00	0.00	0.00
Not Allocated to Organizational Unit or Program	39,227,332	15,768,889	47,061,245
FTE	0.00	0.00	0.00
<b>Total Requirements</b>	<b>95,179,513</b>	<b>95,955,519</b>	<b>123,514,879</b>
<b>Total FTE</b>	<b>286.00</b>	<b>304.00</b>	<b>342.00</b>
STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *			
*Provision for Depreciation and Personnel Expenses increased because of the declared services levy approved by voters in May. Fees, Licenses, Services, etc. revenue increased because of the new contract to provide services to Sandy Fire District.			
PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2022-23	Rate or Amount Imposed This Year 2022-23	Rate or Amount Approved Next Year 2023-24
Replacement Rate Levy - Rate limit \$7.4812 per \$1,000	\$2.4032 per \$1,000	\$2.4032 per \$1,000	\$7.4812 per \$1,000
Local Option Levy			\$9.51 per \$1,000
Levy for General Obligation Bonds	\$7,059,408	\$2,258,054	\$2,180,000
STATEMENT OF INDEBTEDNESS			
UNAM. DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1	
General Obligation Bonds	\$19,515,000	50	50
Other Bonds	\$5,940,000	50	50
Other Borrowings	\$5,395,811	50	50
<b>Total</b>	<b>\$30,850,811</b>	<b>150</b>	<b>150</b>

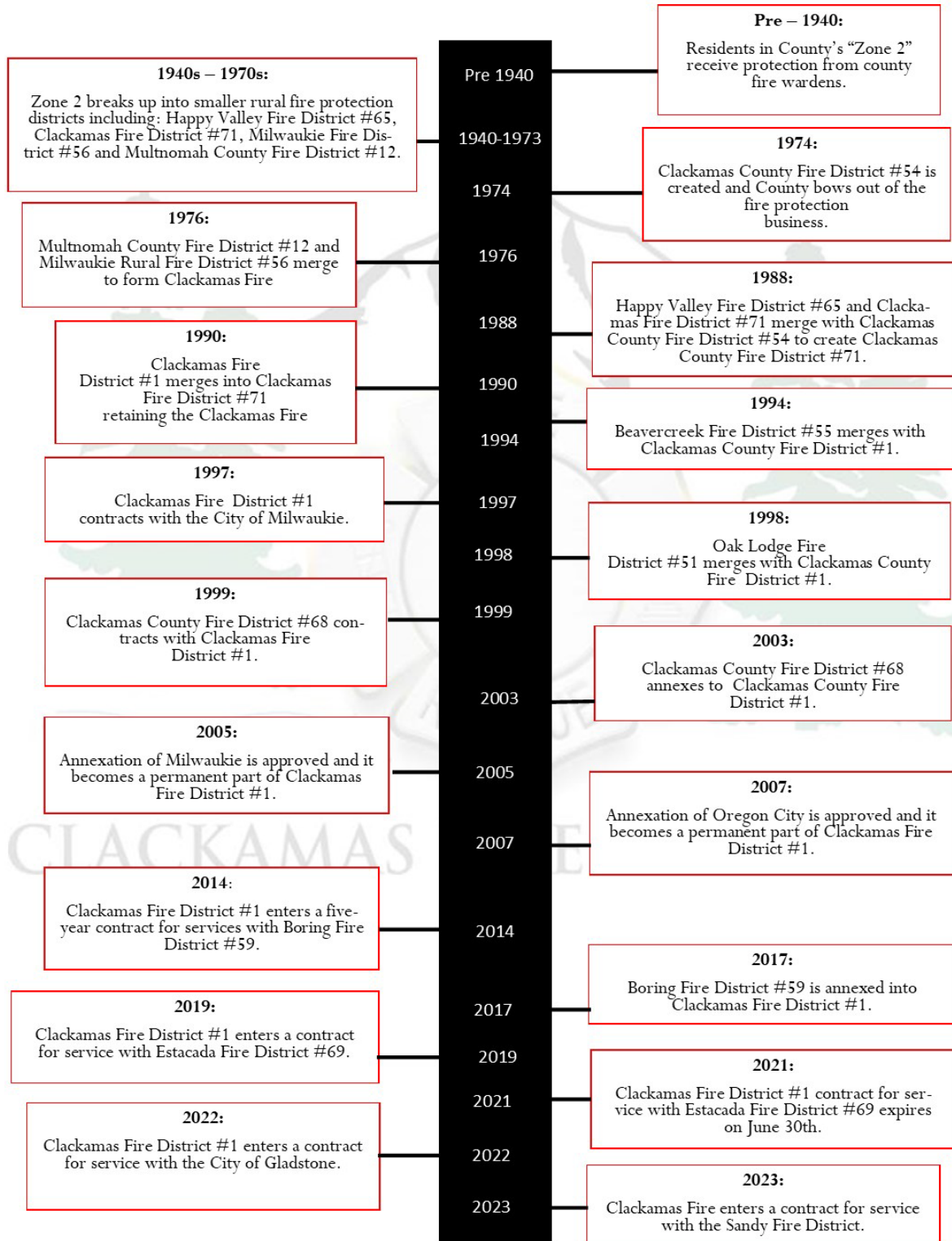
Publish June 21, 2023

CLK293376



# Fire District History

## Clackamas 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.

## 11. Supplemental Information — Glossary

---

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.
Dispatch	The 9-1-1 agency responsible for receiving emergency and non-emergency calls and for sending the appropriate company to the call.
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"><li>• The duties of employees are subdivided so that no single employee handles a financial action from beginning to end.</li><li>• Proper authorizations from specific responsible officials are obtained before key steps in the processing of a transaction are completed.</li><li>• Records and procedures are arranged appropriately to facilitate effective control.</li></ul>
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"><li>• Do not increase a liability (e.g. proceeds from a loan)</li><li>• Do not represent a repayment of an expenditure already made</li><li>• Do not represent a cancellation of certain liabilities</li><li>• Do not represent an increase in contributed capital</li></ul>
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.



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.