



Clackamas Fire District Adopted Budget

Fiscal Year 2024-25

July 1, 2024 – June 30, 2025



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 2024-25 Budget Overview.....	14
Other Significant Budget Items.....	17
Looking Beyond FY 2024-25.....	18

3. Finance & Budget Policies

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

4. Budget Overview

Beginning Fund Balance.....	28
Property Tax Analysis.....	28
Other Revenue.....	34
Personnel & Benefits.....	36
Materials & Services.....	40
Debt & Debt Service.....	40
Capital Outlay.....	41
Ending Fund Balance.....	42
Five-Year Outlook.....	43
Summary of All Funds.....	45

5. General Fund Overview

Summary.....	48
Significant Issues and Changes.....	48
Detailed Budget Table.....	50

6. Chief's Office

Chief's Office (101215).....	54
------------------------------	----

Board of Directors (101430).....	55
Sandy Fire Board of Directors (101460).....	56
Government Relations (Closed).....	57

7. Emergency Operations

General Operations (101300).....	60
Emergency Management (Closed).....	62
Floater Pool (Closed).....	63
Health & Wellness (101110).....	64
Safety (101120).....	65
Communications (101160).....	66
Training (101100).....	67
SCBA Program (101130).....	69
Compressor Program (101131).....	70
USAR (101140).....	71
Water & Rope Rescue (101141).....	72
Hazardous Materials (101142).....	73
Wildland Rescue (101143).....	74
Truck Program (101144).....	75
Volunteers (101350).....	76
Emergency Medical Services (101600).....	77
Community Paramedicine (101615).....	79
Station 1 Town Center (101301).....	80
Station 2 Milwaukie (101302).....	81
Station 3 Oak Grove (101303).....	82
Station 4 Lake Road (101304).....	83
Station 5 Mt. Scott (101305).....	84
Station 6 Happy Valley (101306).....	85
Station 7 Pleasant Valley (101307).....	86
Station 8 Clackamas (101308).....	87
Station 9 Holcomb (101309).....	88
Station 10 Beaver Creek (101310).....	89
Station 11 Redland (101311).....	90
Station 12 Logan (101312).....	91
Station 13 Clarkes (101313).....	92
Station 14 Boring (101314).....	93
Station 15 Oregon City (101315).....	94
Station 16 Hilltop (101316).....	95
Station 17 South End (101317).....	96
Station 18 Eagle Creek (101318).....	97
Station 19 Damascus (101319).....	98
Station 21 Centennial Park (1013121).....	99

Station 22 Gladstone (101322)	100
Station 71 Sandy (101371)	101
Volunteer Stations (101323)	102

8. Business Services

Administration (101400)	104
Planning & Strategic Services (101405)	106
Logistics (101440)	107
Fleet Services (101150)	108
Facilities (101410)	110
Information Technology (101220)	111
Data Services (Closed)	113
Fire Prevention (101200)	114
Community Services (101415)	116
Public Information/Education (Closed)	117
Human Capital (101420)	118
Financial Services (101650)	119

9. Other Funds

Grants Fund	122
Equipment Replacement Fund (Closed)	123
Capital Replacement Fund	124
Enterprise Fund (Closed)	128
Debt Service Fund	129
Capital Construction Fund	131
Wildland Mitigation Fund	132

10. Capital Plan

Prior Year Investments	136
Overview of District Assets	136
Capital Projects Planned for FY 2024-25	138
Expenditure Outlook	140

11. Supplemental Information

Fire District History	142
Glossary	143

1. District Overview

Message from the Fire Chief

Clackamas Fire District



May 16, 2024

Dear Budget Committee and residents,

I am pleased to present, for the committee's consideration, the Fiscal Year 2024-25 Adopted Budget for Clackamas Fire District. This budget reflects the continued growth of the fire district thanks to the voters' approval of the enhanced services levy in May 2023. I remain thankful for the community's support and the trust they have in the district to deliver quality services and remain fiscally responsible.

As we approach the end of our Year 1 plan for the levy implementation, our focus remains on enhancing public safety, reducing response times, and addressing critical needs within the district:

- We are considering the entirety of our district's geography, population distribution, and identified areas with potential vulnerabilities to make sure that all residents receive equitable access to emergency services.
- We are analyzing structure fire incidents in different planning zones to help us identify high-risk areas and allocate additional resources accordingly.
- We are taking into account the availability and deployment of heavy assets required for dealing with large-scale emergencies or hazardous materials incidents.
- We are strategically positioning wildland apparatus at specific stations to enhance our response capabilities during wildland fire events.
- And, to help with this process, we have contracted with Darkhorse Analytics, a game-changing technology, to improve our decision-making processes and resource allocation.

Under Year 1 of the levy, we increased staffing at Station 1, 8, 14, 15, and 19, effective January 1, 2024. Additionally, Station 8 (Clackamas) and Station 14 (Boring) received a second apparatus operator to improve water tender reliability for structure fire and wildfires. And starting July 1, 2024, Station 13 will be staffed 24/7 with three personnel and Type 3 apparatus to enhance its emergency response capabilities to the communities of Beaver Creek and Clarkes.

Our levy implementation plan represents our dedication to the safety and well-being of our community. We are confident that this strategic approach, coupled with the incorporation of reliable data and advanced analytics, will lead to a more efficient, effective, and responsive emergency services system. As we move into Year 2, the district will deploy a two-person quick response vehicle to address call volumes at our busiest

stations, reduce wear and tear on our heavy apparatus, and keep our fire units available for large and critical emergencies. We will also continue to analyze our deployment model to ensure that our levy implementation plan results in the best possible results for the communities we serve. I look forward to reporting back regularly to residents and community members on the impact of the levy investments.

The FY 2024-25 Adopted Budget continues our commitment to implement the levy and maintain excellent service across the region. As we invest in increasing our services to the community through more firefighters, we also must recognize the administrative and support services that are necessary to keep this district functioning. In previous years, positions and budgets in these critical support areas were reduced to create savings and preserve frontline services. The FY 2024-25 Adopted Budget continues the process of building back support capacity through additional positions and investments in deferred maintenance and capital replacement.

I also remain thankful for our partners at the City of Gladstone and Sandy Fire District as we continue our full contracts for service with those agencies. Together we are able to provide more efficient and coordinated service to the community.

When I became fire chief, I identified financial health and stability as an Organizational Priority. I believe the FY 2024-25 Adopted Budget maintains our goal of 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:

Sworn to Serve, Dedicated to Save.

Our Commitment

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 protects more than \$27 billion in assessed value comprised of a mix of industrial, commercial, and residential properties. Approximately 366 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 303 square miles— with 24 community fire stations serving nearly 245,000 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 Sandy Fire District and the City of Gladstone to operate their fire stations and provide fire protection services.

Public Services

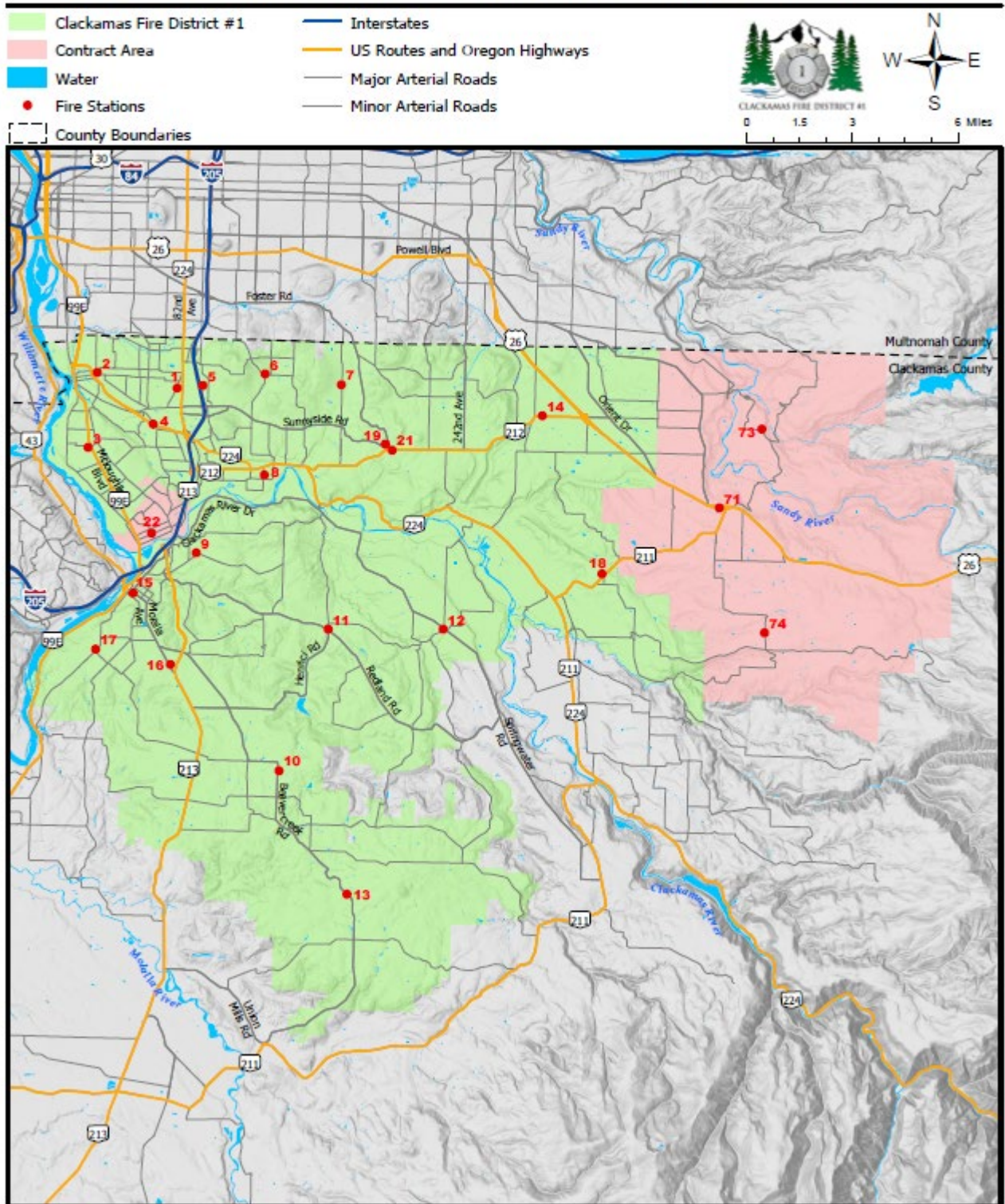
- Fire Suppression
- Specialty Rescue
- Emergency Medical Services
- Community Paramedicine
- Wildland Firefighting and Preparation
- Emergency Management
- Fire Prevention
- Code Enforcement and Plan Review
- Public Education and Public Information
- Community Engagement

Internal Services Provided

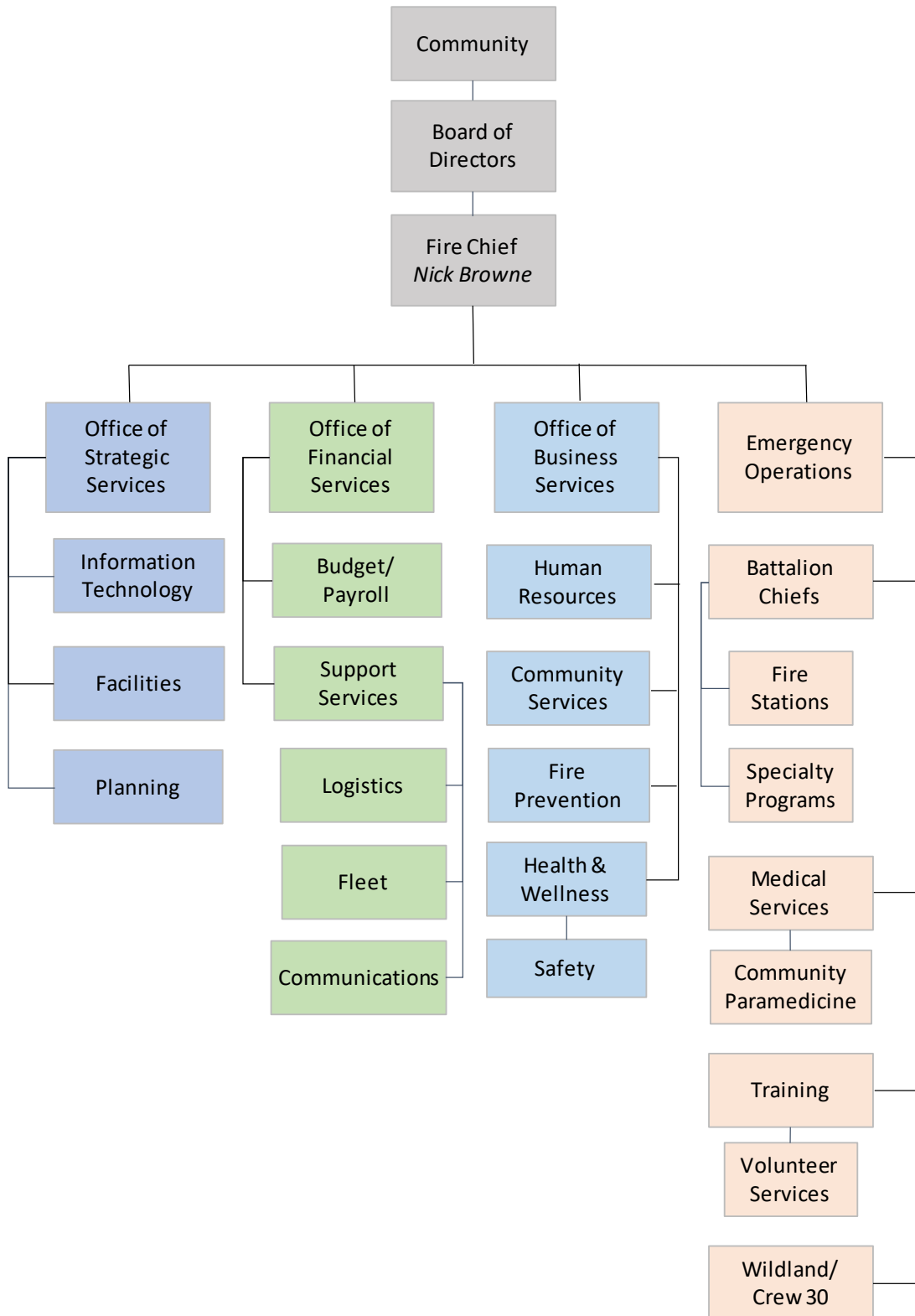
- Health and Wellness
- Safety
- Fleet Services
- Facility Services
- Logistics Support
- Information Technology
- Firefighter and EMS Training
- Volunteer Services
- Human Capital
- Financial Services

CLACKAMAS FIRE DISTRICT #1

FIRE DISTRICT AND CONTRACT AREA OVERVIEW



Accountability Chart



Budget Committee



Clackamas Fire District Budget Committee

Board Members

Jim Syring, President

Chris Hawes, Vice President

Jay Cross, Secretary/Treasurer

Thomas Joseph, Director

Marilyn Wall, Director

Term Expiration

June 30, 2027

June 30, 2025

June 30, 2025

June 30, 2027

June 30, 2027

Citizen Members

Erin Anderson

Charles Gallia

William Gifford

Julie Kennedy

Tim Powell

April 30, 2027

April 30, 2025

April 30, 2026

April 30, 2026

April 30, 2027

Fire District Administration

Nick Browne, Fire Chief

Steve Deters, Assistant Fire Chief

Dan Mulick, Assistant Fire Chief

Brian Stewart, Assistant Fire Chief

Mark Whitaker, Chief Financial Officer

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 16, 2024
Re: FY 2024-25 Proposed Budget Message

I am pleased to present the FY 2024-25 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 2023-24 Adopted Budget was the first year of levy funding for the district, allowing the district to expand suppression staffing and fund capital replacement. The FY 2023-24 budget included major new spending to support hiring 24 firefighters with the first year of levy revenue. The budget also included increased spending (offset with intergovernmental revenue) to support the contract for service with the Sandy Fire District. Many programs, however, still had what could be considered status quo budgets—the fire district did not fund expansions or new staffing in most areas. Most spending increases in the General Fund were to support the suppression staffing included in the levy or the new agreement with Sandy Fire. The remaining spending increases were in response to rising costs from inflation.

Overall, the prior year budget has stayed largely on target. Consistent with the district's budgeting practices, the budget was based on a conservative property tax revenue estimate, which resulted in additional revenue above budget projections. The district also achieved savings through the reorganization of the information technology department and revenue gains from wildfire deployments. At the same time, inflation and market changes increased costs, especially in workers compensation insurance, medical costs, and property and liability insurance. The district also experienced one-time events that increased overtime costs like the Camp Creek Fire. The net effect, however, is an expected surplus at the end of FY 2023-24 that will allow for an additional contribution to the Capital Replacement Fund.

FY 2024-25 Budget Overview

The FY 2024-25 Proposed Budget continues with the implementation of the voter-approved levy, resulting in large increases in salaries and benefits compared to the prior year as staffing continues to increase. In addition to adding firefighter positions as part of the levy, the proposed budget also adds some support and administrative positions to keep pace with workload as Emergency Operations grows. In total, the proposed budget has 366 positions, compared to 342 in last year's adopted budget. Many of the new positions will be hired throughout the fiscal year, so the full year of FTE costs will not be incurred until FY 2025-26.

The district's proposed budget is also presented with some uncertainty, both in terms of revenue growth and cost increases. Except for a one-time bump in property tax revenue from a temporary suspension of Oregon City's urban renewal area, the district's assessed valuation would have increased by less than 4% for the third

consecutive year in FY 2023-24. High interest rates and sluggish new construction activity do not provide confidence that property tax revenues will experience strong growth in the next few years. Accordingly, the proposed budget assumes assessed valuation growth of 3.5% in FY 2024-25.

There is also uncertainty regarding the district’s expenses. Roughly 85% of the district’s costs are personnel and the district’s collective bargaining agreements expire on June 30, 2024. Successor bargaining is currently under way, but the proposed budget was put together without knowing the cost of living increases or other potential compensation changes for represented employees. The proposed budget assumes a 4% cost of living adjustment for all employees, in recognition of inflation and the competitive labor market. Past budget projections have been based on an assumption of sustainable 2.5-3% annual compensation increases, so this places additional pressure on budget capacity compared to previous projections.

The district also continues to experience rising costs in the goods and materials that it purchases, most notably in healthcare expenses, insurance, equipment, apparatus, and utilities. For example, the district’s worker’s compensation is expected to be \$1.5 million in FY 2024-25, up from \$665,000 in FY 2022-23.

Revenues

Total General Fund revenue is forecast at \$94.7 million for FY 2024-25, a 6% increase over budgeted revenues for the current year. Property tax revenue from the district’s permanent tax rate (\$65.5 million) is only projected to grow 3.5% based on the county assessor’s forecast that the district’s assessed valuation will grow between 3.5% and 4% in the budget year. The optional levy rate is estimated to generate just over \$14 million in revenue.

General Fund Revenue			
	FY 2022-23	FY 2023-24	FY 2024-25
	Actual	Revised Budget	Proposed Budget
Tax Revenue	62,100,886	77,150,182	80,986,444
Interest	815,376	830,000	1,267,400
EMS Revenues	2,921,053	2,445,136	2,309,000
Contract Revenue	3,318,673	7,356,000	7,662,400
Conflagration Revenue	981,960	-	-
Grant Revenue	21,753	-	-
Other Revenue	2,018,954	1,337,000	2,085,400
Transfers In	70,600	70,000	364,000
Total	\$72,249,255	\$89,188,318	\$94,674,644

The largest increases in revenue are mostly one-time increases or revenue increases that are also offset by rising expenditures. For example, the amount of revenue budgeted for stop loss insurance payments increases, but this is offset with higher health claim expenses. One-time increases include a sizeable increase in interest earnings, which will help in the budget year, but should be considered one-time revenues because interest rates are not expected to stay above 5% across multiple years. There is also a one-time transfer from the

Grants Fund to the General Fund to cover the district’s administrative and support costs associated with carrying out the Apprenticeship Grant.

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 \$94.7 million, a 6% increase over budgeted 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 2022-23	FY 2023-24	FY 2024-25
	Actual	Revised Budget	Proposed Budget
Salaries & Wages	38,468,456	42,981,790	47,089,618
Benefits	21,923,109	26,494,710	29,944,200
Materials & Services	7,603,481	8,896,198	10,315,226
Debt Service	2,801,300	2,915,620	3,025,600
Transfers Out	679,600	7,900,000	4,300,000
Total	\$71,475,947	\$89,188,318	\$94,674,644

Here are some highlights:

- Total salaries and wages are expected to increase sharply (9.6%) for FY 2024-25. The budget includes a 4% COLA assumption 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 and additional support positions. The year-over-year increase in salaries and wages is not as pronounced because the FY 2024-25 Proposed Budget reflects the reduction of the district’s Information Technology positions for the first time.
- The proposed budget also expects a large increase (13%) over the prior year in benefits costs. Again, this is largely driven by the new positions from the levy and added support positions. However, there is also expected growth in health claims expenses, the continued rise of workers’ compensation insurance, and an increase in the contribution rate to Paid Leave Oregon.
- Overall materials and services spending is proposed to increase by 15.6% over the FY 2023-24 budget level. A large share of this increase is the IT services contract with FastTech. IT managed services is reducing the district’s overall expenses, but it shows as an increase in materials and services spending and the savings are captured in the personnel services budget. Many departments’ materials and services budgets also are augmented to support the new firefighters under the levy including Logistics, Health and Wellness, Information Technology, and Operations. The district is also seeing the effects of

inflation: utility costs are budgeted to increase by 12.9%, property insurance by 20%, medical exams by 16%, and C800 annual fees by 14.7% and SCBA masks by 50%. The proposed budget also includes one-time funding of \$200,000 for a facilities plan study.

- The General Fund transfers \$4.3 million to the Capital Replacement Fund for capital purchases in the proposed budget. This transfer is possible due to the additional revenue from the levy. This transfer is \$1 million less than originally planned for FY 2024-25 due to the pace of hiring under the levy, including hiring the apprentices into full-time positions, advancing more quickly than anticipated plus other cost increases being higher than forecasted. The reduction in the FY 2024-25 contribution, however, is expected to be offset with a larger contribution in FY 2023-24 due to higher revenues and cost savings in the current fiscal year.

Other Significant Budget Items

Levy Staffing

The first levy positions were hired in the fall and spring academies in FY 2023-24. This allowed the district to restore five daily positions in Emergency Operations, increasing daily staffing on five engines from three firefighters to four firefighters. In FY 2024-25, the levy will support the staffing of Station 13 with three daily positions and the two-person staffing of a quick response vehicle (QRV). Emergency 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.

5-Year Capital Plan

Another important element of the FY 2024-25 Proposed Budget is the continued investment in the district’s capital assets. The budget proposes approximately \$7.6 million in new capital spending, plus carrying over funds from the prior year for apparatus that are still on order. 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.

The capital spending is detailed more closely in discussion of the Capital Replacement Fund in Section 9 and the Capital Plan in Section 10. The one-time infusion of resources from the levy results in better funding for the capital plan than in previous years, although by year 3 the district must identify additional ongoing resources for capital to ensure a sustainable capital replacement plan.

Federal and County Grant for Community Health

The district was awarded \$1 million in ARPA funding by Clackamas County for a two-year Community Paramedic pilot program. The grant funding will allow the district to hire one community paramedic, two community EMTs, and a part-time case manager. In addition to wages and benefits for these positions, the grant also provides for equipment, software, training, EMS supplies, and PPE. Objectives of the pilot program include training and outfitting, providing alternative response for low acuity medical calls, addressing frequent 911 users, providing public education and preventative support to vulnerable populations, and compiling data, analytics, and final report on the pilot program to guide future actions.

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. For the last two years, the district's budget has included an appropriation to make prepayments on the loan. 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. Despite being included in the budget, those prepayments have not been made because of the favorable interest rate environment: the interest rate that the district can earn on its fund balances is currently greater than the interest rate on the loan. The FY 2024-25 Proposed Budget once again includes the prepayment plan with a proposed prepayment of \$528,100 on the assumption that interest rates will fall by next June.

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

Looking Beyond FY 2024-25

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 minor operating deficits in parts of the five-year period that would inhibit the district's ability to invest funds into capital. As noted above, there are several areas of uncertainty both in the current proposed budget and in the forecast years beyond 2024-25. The district must continue to move forward in a responsible way that aligns our expenses with our available resources, and the forecast presented in this budget will need to be revised and reviewed as some of the uncertainty regarding collective bargaining, revenue growth, and increasing costs becomes clearer.

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 2024-25 runs from July 1, 2024 through June 30, 2025.

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 meeting 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 2024-25 Budget Calendar

November 2023

20 Board meeting - Appoint budget officer

March 2024

6 Central Budget Entry opens for departments to begin building budgets
Finance issues budget caps for departments

April 2024

4 Final day for departments to complete budgets in Central Budget Entry
Jot forms due for additional budget requests above cap
15 Appoint budget committee members (if vacancies exist)
22 Finalize Capital Improvement Plan with relevant departments
Finalize Special Fund appropriations

May 2024

9 Distribute FY 25 Proposed Budget to Budget Committee and public
16 First Budget Committee meeting - Discuss & Approve FY 25 Proposed Budget

June 2024

3 Second Budget Committee meeting (if necessary)
17 Budget hearing at Board Meeting - Adopt FY 25 Approved Budget

July 2024

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

3. Finance & Budget Policies — Fund Structure

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

Summary of District Funds			
Fund	Name	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	Closed. Merged with Fund 30 in FY 2023-24.	
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	Closed. 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 20 – Equipment Replacement Fund (Closed)

The Equipment Replacement Fund was used to plan for the replacement of large capital items. The district transferred remaining funds from Fund 20 to the Capital Replacement Fund (30) and closed the Equipment Replacement Fund in 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 fund was not regularly used and was closed in FY 2023-24. The remaining balance was transferred to the General Fund.

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. The current balance is \$0 because all of the District’s bond funds have been spent.

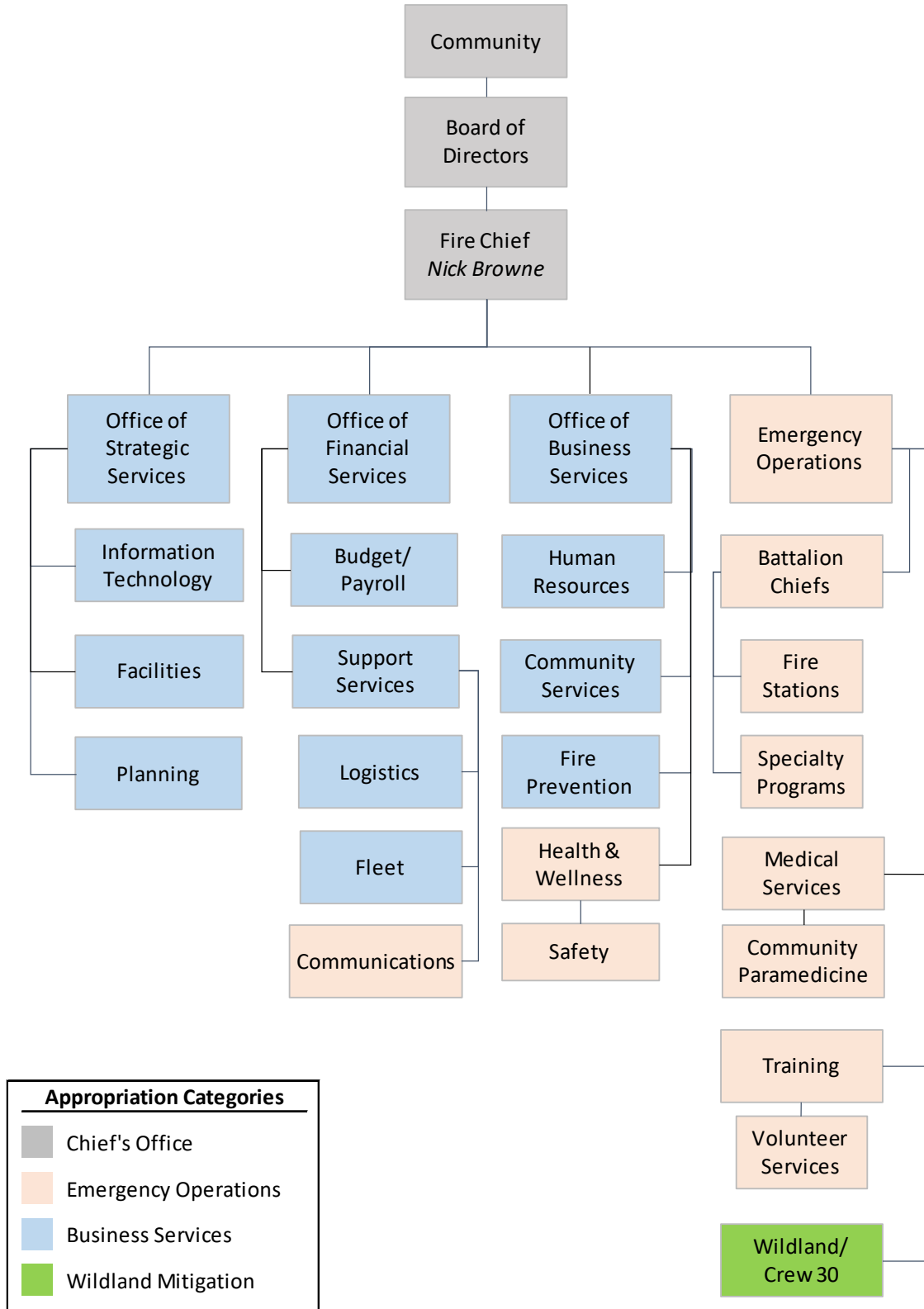
Fund 80 – Wildland Mitigation

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 and to respond to wildfires as a suppression resource throughout the state on a contracted basis. These positions continue in FY 2024-25 through funding from 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.



4. Budget Overview

This section provides a general overview of the major components of the FY 2024-25 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 2024-25 Adopted Budget across all district funds is estimated at \$28.7 million, a substantial increase above the total fund balance of \$22.5 million at the beginning of FY 2023-24. The beginning fund balance is estimated based on projected expenditures and revenues for the remaining months of FY 2023-24. Under this projection, the district expects revenues to exceed expenses in the General Fund in the current year, which leads to some of the increase. The largest reason for the increase, however, is the infusion of levy funds into the district's Capital Replacement Fund. As noted elsewhere, there are one-time funds from the levy available to support capital until the remainder of the levy positions are hired. At this point, 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. Up until FY 2023-24, the Board of Directors had authorized Tax Anticipation Notes—short-term borrowing—for the prior three years 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 authorized the notes each year, the district did not need to actually issue the notes in the prior three fiscal years because the existing balance proved sufficient. As a precaution for unexpected events, 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. Given the expected level of beginning fund balance in FY 2024-25, it is unlikely this option will be exercised.

If necessary, 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

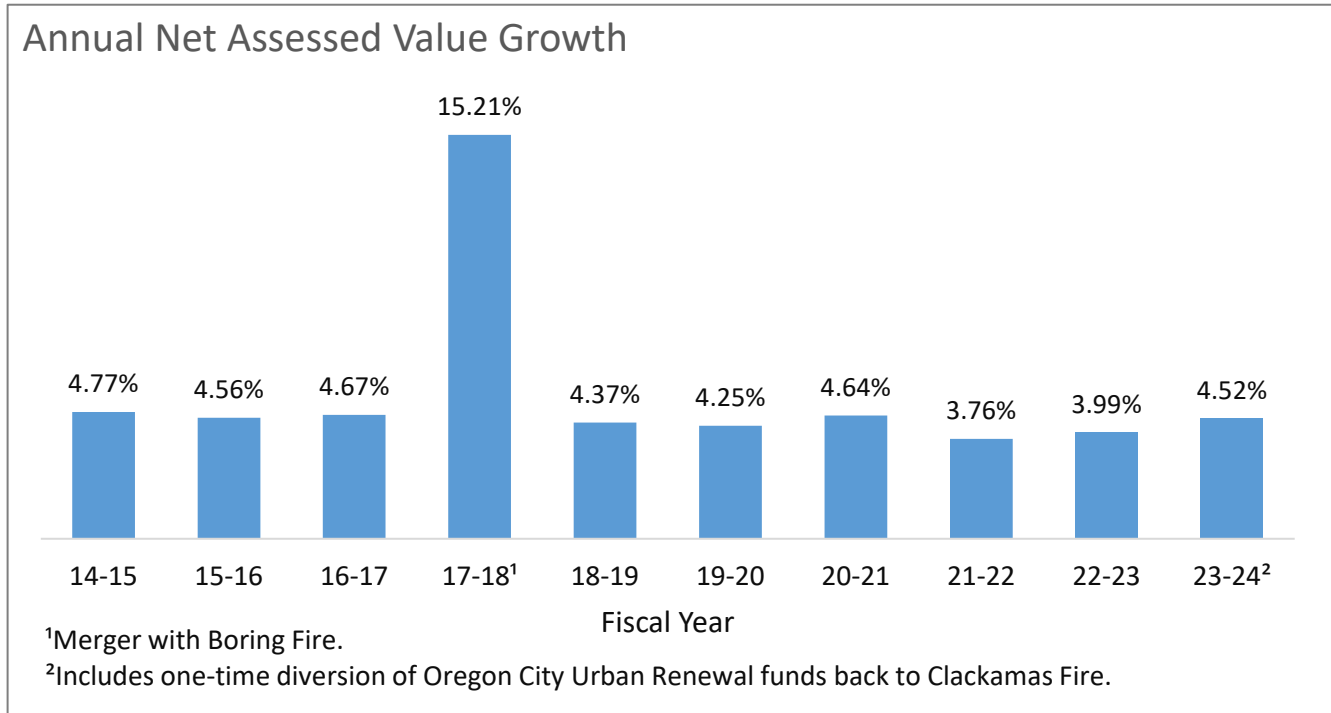
The fire district relies primarily on property tax collections to provide services. Nearly all of the district's property tax revenue is collected within Clackamas County, but there is also a small portion from Multnomah County.

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 2023-24, the Clackamas County assessor reported assessed value was 53.9% of the district's Measure 5 market value of \$52.9 billion, leaving an untaxed value of approximately \$24 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 2024-25 is 3.5% to 4.0%. The district’s adopted budget is based on estimated AV growth of 3.5%, the lower end of the assessor’s estimate. The district is utilizing the lower end of the assessor’s estimate for a few reasons.



First, assessed valuation growth in 2023-24 was not as strong as it appeared. Although assessed valuation grew by 4.52% compared to the prior year, that growth was inflated by the decision from Oregon City to forgo the property tax increment from their urban renewal area in FY 2023-24. That provided a one-time increase in the district’s assessed valuation, but Oregon City will be reclaiming 25% of that tax increment in FY 2024-25 and, depending on future decisions, could reclaim the full tax increment in future years. Without the one-time bump from Oregon City’s urban renewal, the District’s assessed value would only have grown by 3.6% in FY 2023-24, a troubling trend that would have made it the third consecutive year with AV growth less than 4%.

The second reason for assuming assessed valuation growth at 3.5% is the slowdown in housing permits and construction activity, which is the main driver of property tax growth in the region. As shown in the table here, reported housing unit permits are at the lowest level in a decade. This means that the near-term outlook for future housing units is not strong and, therefore,

New Housing Unit Permits <i>Oregon City, Happy Valley, Milwaukie, Sandy, Unincorporated Clackamas County</i>			
Calendar Year	Single Family Homes	Multifamily Units	Total Units
2010	400	32	432
2011	523	41	564
2012	800	149	949
2013	905	149	1,054
2014	803	162	965
2015	944	210	1,154
2016	920	874	1,794
2017	703	368	1,071
2018	829	339	1,168
2019	929	394	1,323
2020	1,013	620	1,633
2021	853	390	1,243
2022	824	1,069	1,893
2023	661	241	902

future property tax growth may also be depressed. If the AV growth forecast is accurate at 3.5%, 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 2022-23, the last full year for which data is available, the fire district received 96.2% of the assessed property tax revenue. The collection rate was 95.5% in FY 2021-22 and 96.2% in FY 2020-21. For the FY 2024-25 Adopted Budget, the district assumes a collection rate of 95.75%. 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 \$1.7 million for the fiscal year ending June 30th, 2023, down from \$2.1 million the prior year, a reflection of the high collection rate.

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 2024-25 is the second year that the local option levy will be collected.

The FY 2024-25 Adopted Budget estimates total General Fund current year property tax collections of \$79.9 million, with \$65.5 million from the permanent tax rate and \$14.4 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 are 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 2024-25 Adopted Budget includes \$925,900 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 \$182,000 in the adopted budget.

Permanent Property Tax Rate and Collections
Fiscal Year 2024-25

ESTIMATED DISTRICT ASSESSED VALUATION

	FY 2023-24 Actuals ¹		
	Clackamas County	Multnomah County	Total
Full Assessed Valuation	\$28,459,380,709	\$61,055,520	\$28,520,436,229
Less Urban Renewal	-\$928,459,714	\$0	-\$928,459,714
Net Assessed Valuation	\$27,530,920,995	\$61,055,520	\$27,591,976,515
Estimated Annual Growth in Assessed Valuation			3.50%
Estimated Increase in Assessed Valuation ²			\$909,217,207
FY 2024-25 Estimated Net Assessed Valuation			\$28,501,193,722

ESTIMATED PROPERTY TAX REVENUE

Permanent Tax Rate per \$1,000	2.4012
Total Levy Amount	\$68,437,066
Estimated Compression Loss	-\$50,000
Estimated Total Levy Amount	\$68,387,066
Estimated CY Collection Rate ³	95.75%
FY 2024-25 Estimated CY <u>Permanent Rate</u> Property Tax Revenue	\$65,480,616

¹Certified Tax Assessor values for FY 2023-24 from Table 4a.

²Actual increase is slightly less than 3.5% due to Oregon City urban renewal reclaiming a portion of its tax increment value.

Local Option Levy Property Tax Rate and Collections
Fiscal Year 2024-25

ESTIMATED DISTRICT ASSESSED VALUATION

	FY 2023-24 Actuals ¹		
	Clackamas County	Multnomah County	Total
Full Assessed Valuation	\$28,459,380,709	\$61,055,520	\$28,520,436,229
Estimated Annual Growth in Assessed Valuation			3.50%
Estimated Increase in Assessed Valuation			\$998,215,268
FY 2024-25 Full Assessed Valuation			\$29,518,651,497

ESTIMATED PROPERTY TAX REVENUE

Permanent Tax Rate per \$1,000	0.52
Total Levy Amount	\$15,349,699
Estimated Compression Loss	-\$312,698
Estimated Total Levy Amount	\$15,037,000
Estimated CY Collection Rate ³	95.75%
FY 2024-25 Estimated CY <u>Local Option Levy</u> Property Tax Revenue	\$14,397,928

¹Certified Tax Assessor values for FY 2023-24 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 2023-24, just over \$928 million in assessed value was allocated to the four urban renewal areas within the fire district’s boundaries. At the district’s permanent tax rate of \$2.4012 per \$1,000 of assessed valuation, this equates to a property tax diversion of approximately \$2.2 million.

Urban Renewal Area	FY 2023-24 Assessed Values			Estimated 2023-24
	Current Value	Frozen Value	Difference	Property Tax Revenue Diverted
North Clackamas	\$834,514,158	\$397,645,806	\$436,868,352	\$1,049,008
Happy Valley	\$619,879,514	\$189,146,995	\$430,732,519	\$1,034,275
Milwaukie	\$196,842,796	\$135,994,953	\$60,847,843	\$146,108
Oregon City	\$0	\$50,665,263	-\$50,665,263	\$0
Total Estimated Clackamas Fire Revenue Diverted				\$2,229,391

As noted earlier, Oregon City did not collect taxes for its urban renewal area in FY 2023-24. This resulted in additional one-time revenue of about \$500,000 for the fire district in FY 2023-24. Oregon City will be reclaiming about 25% of its tax increment in FY 2024-25, reducing the one-time benefit to the tax district. The decision on future years is unknown, so the fire district is treating these as one-time revenues in the event the city reclaims the full tax increment.

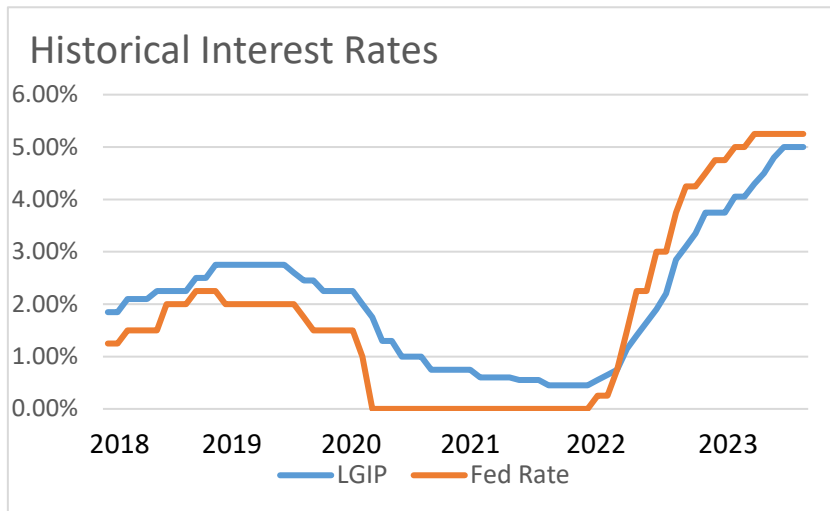
Other Revenue

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 2022-23	FY 2023-24	FY 2024-25	% of
	Actual	Revised Budget	Adopted Budget	Proposed Budget
Tax Revenue	62,100,886	77,150,182	80,986,444	85.5%
Interest	815,376	830,000	1,267,400	1.3%
EMS Revenues	2,921,053	2,445,136	2,309,000	2.4%
Contract Revenue	3,318,673	7,356,000	7,662,400	8.1%
Conflagration Revenue	981,960	-	-	0.0%
Grant Revenue	21,753	-	-	0.0%
Other Revenue	2,018,954	1,337,000	2,085,400	2.2%
Transfers In	70,600	70,000	364,000	0.4%
Total	\$72,249,255	\$89,188,318	\$94,674,644	

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 begin decreasing the federal funds rate later in the year, though likely at a slower pace than originally thought. 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 3.5% by next June. At the same time, due to the enhanced levy, the district will have larger cash holdings, resulting in total estimated interest earnings of \$1.2 million 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 2024-25, the fire district is budgeting \$1.4 million in transport revenue based on FY 2023-24 revenue trends of slightly more than \$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 \$146,000 annually. Additionally, the fire district is reimbursed for EMS consumable supplies at an estimate of \$159,000.

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 \$590,000 for FY 2024-25.

Contract Revenue

Clackamas Fire provides services to multiple other fire agencies through contracts for service, including fleet services. For FY 2024-25, overall contract revenues are expected to result in \$7.5 million. The contract amounts with the City of Gladstone (\$2.3 million) and Sandy Fire (\$5.0 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% 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 one significant grant budgeted in the grants fund: the \$1 million grant to support the community paramedic pilot program. 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 \$750,000 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 85.3% 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.

Personnel Expenses Summary			
	FY 22-23 Actuals	FY 23-24 Revised Budget	FY 24-25 Adopted Budget
Salaries	30,604,955	34,884,200	39,385,375
Operational Replacement	6,625,917	7,438,900	7,057,341
Conflagration Deployments	504,468	-	-
Overtime	518,724	508,690	646,902
Retirement/Separation Payouts	214,392	150,000	80,000
Salaries Total	\$38,468,456	\$42,981,790	\$47,169,618
Payroll Taxes	3,019,302	3,652,475	4,076,700
PERS Contributions	8,940,189	10,798,700	11,466,300
Deferred Compensation	2,129,208	2,973,885	3,526,300
Healthcare Expenses	6,783,490	7,799,900	8,815,200
Health Trust Contributions	331,108	380,350	418,000
Employee Allowances	14,600	14,400	16,800
Workers Compensation	662,165	813,000	1,499,900
Other Benefits	43,049	62,000	75,000
Benefits Total	\$21,923,109	\$26,494,710	\$29,894,200
Salaries & Benefits Total	\$60,391,566	\$69,476,500	\$77,063,818

Position Changes

The FY 2024-25 Adopted Budget includes a substantial increase in the total number of permanent fire district positions. The district will continue hiring firefighters supported by the enhanced services levy. 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 three years.

In addition to the new positions from Sandy and the levy, the table below also reflects staff changes over the last few years, including the reorganization of certain positions across department, the elimination of positions, and the addition of support positions as the district hires administrative staff to keep pace with the operational growth under the levy.

Summary of Positions

Department/Org	FY 22-23 Adopted	FY 23-24 Adopted	FY 24-25 Adopted
Administration	3	4	5
Chief's Office	2	4	5
Communications	1	1	1
Community Services	5	5	3
Emergency Operations	237	275	303
Emergency Medical Services	3	3	4
Facilities	3	3	4
Finance	6	5	6
Fire Marshal's Office	6	6	6
Fleet	8	8	8
Health & Wellness	5	4	5
Human Resources	4	3	4
Information Technology	5	5	0
Logistics	5	5	5
Strategic Services & Planning	1	1	1
Training	10	10	6
Wildland Mitigation	0	0	2
Total Permanent Positions	304	342	368
Wildland Mitigation/Crew 30	25	22	20
Apprenticeship Program	8	12	0
Community Paramedic Program	0	0	3
Total Seasonal/Limited Term Positions	33	34	23

Salary and Benefits Changes

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

- Cost of living adjustments of 4% to employee salaries. The actual increase to salaries for the majority of employees depends on collective bargaining. The assumption in the adopted budget is 4%.
- Employees that are not currently at the top step in their classification and that meet job expectations will receive a step increase.

Public Employee Retirement System (PERS)

PERS contributions are forecast to increase in FY 2024-25 budget because of the increase in wages and the number of employees. PERS rates will stay the same in FY 2024-25, as they are only recalculated every two years.

4. Budget Overview — Personnel & Benefits

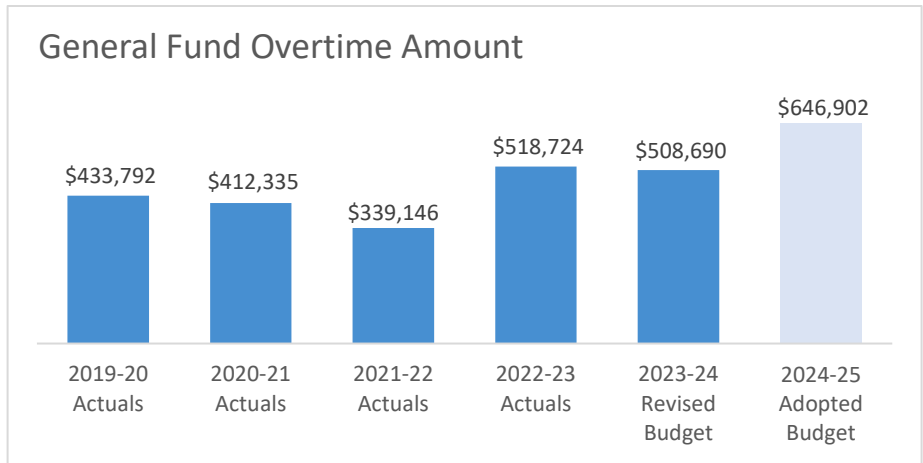
Currently, 13% of the fire district’s employees are Tier 1/Tier 2 and 87% are OPSRP employees. The share of OPSRP employees should increase further in FY 2024-25 with the hiring and onboarding of new academy classes under the levy.

	2013 -15	2015-17	2017-19	2019-21	2021-23	2023-25
	(revised)					
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 allowed 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. Based on the district’s utilization in the first year of the program, rates are expected to increase in FY 2024-25. The FY 2024-25 Adopted Budget includes \$194,000 to cover the employer share of these contributions, up from \$81,000 in the previous year.



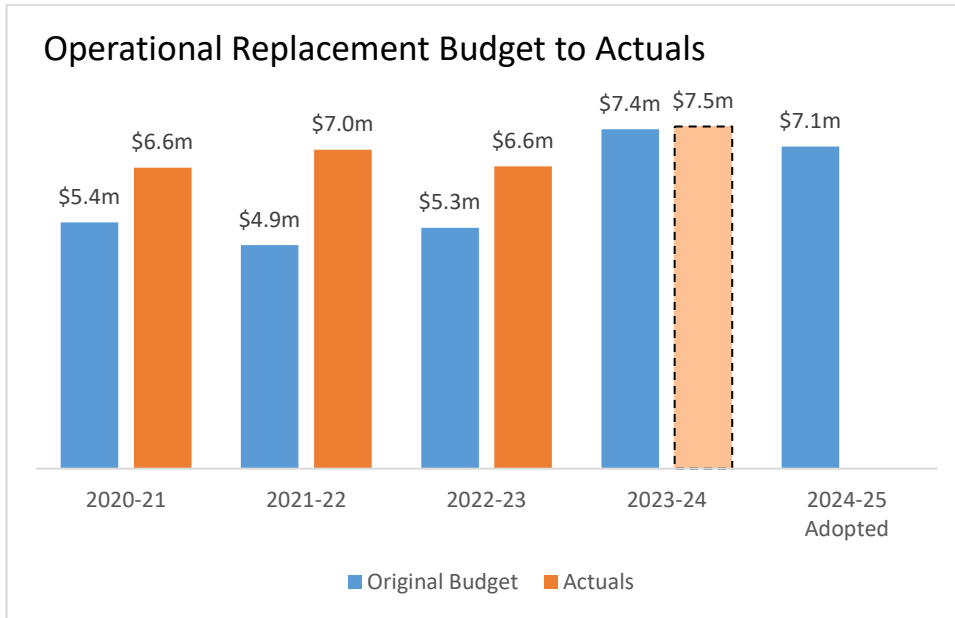
Overtime

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

2024-25 Adopted Budget includes increases in overtime mainly in response to needs for training, wellness pre-physicals, hiring, promotional processes, 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.

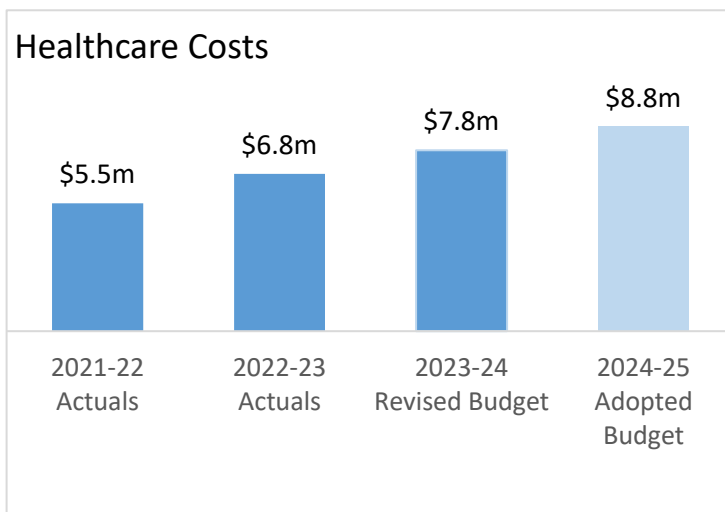
Operational Replacement

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 was more realistic about operational replacement costs, budgeting costs at \$7.4 million. An increase was expected because of additional seated positions from Sandy and the levy were expected to result in more operational replacement needs, plus the effects of Paid Leave Oregon and salary increases. Currently, operational replacement costs for FY 2023-24 are trending close to the budget, which is an improvement over prior year budgets.

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. The expectation is that staffing levels will more closely align with positions in FY 2024-25, resulting in a small decrease in operational replacement costs. The tradeoff is that the district will incur higher employee costs (salary and benefits) to maintain staffing levels.



Healthcare Expenses

The FY 2024-25 Adopted Budget has total healthcare expenses at about \$8.8 million, an increase of approximately 13% over the prior year. The costs are partially offset by retiree contributions, stop-loss payments, and prescription rebates, all of which are accounted for in General Fund revenue.

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. A large spike in claims at the end of FY 2022-23 meant that claims expenses were even with the budget.

Materials & Services

Overall materials and services spending increases by 15.6% over the FY 2023-24 budget level. Much of this increase is concentrated into specific areas:

- The largest increase in materials and services expenditures compared to the prior year is in Information Technology, where the District has switched to a managed services provider to achieve savings and efficiencies. This results in lower personnel expenses and shows as a significant increase in materials and services costs.
- The district is also seeing the effects of inflation: utility costs are budgeted to increase by 12.9%, property insurance by 20%, medical exams by 16%, C800 annual fees by 14.7%, and SCBA masks by 50%.
- Many departments’ materials and services budgets are also augmented to support the new firefighters under the levy including Logistics, Health and Wellness, and Operations.
- The adopted budget also includes \$200,000 in one-time funds to support the development of a facilities plan.

Materials & Services Spending			
	FY 2022-23	FY 2023-24	FY 2024-25
	Actuals	Revised	Adopted
M&S Spending	\$7,603,481	\$8,896,198	\$10,285,226
% Change from Prior Year		17.0%	15.6%

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. Under the FY 2024-25 Adopted Budget, outstanding principal debt will decrease by \$4.6 million in the budget year from regular debt service payments and the proposed \$528,100 prepayment of the 2018 loan.

Outstanding Long-Term Debt as of July 1, 2024

	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	\$8,355,000
General Obligation Bonds, Series 2017	06/22/17	06/01/32	\$11,220,000	<u>\$9,995,000</u>
Total General Obligation Bonds				\$18,350,000
<i>Limited-Tax & Other Obligations</i>				
Fleet/Logs Center Land Purchase	06/01/10	06/01/25	\$ 1,200,000	\$117,606
Pension Bonds, Series 2005	09/23/05	06/01/28	\$ 20,335,000	\$7,740,000
Series 2018A Direct Loan	12/20/18	12/15/38	\$7,000,000	<u>\$5,573,908</u>
Total Limited-Tax & Other Obligations				\$13,431,514
Total Long-Term Debt				<u>\$31,781,514</u>

Projected Debt Service Requirements

Fiscal Year	Series 2015 Bonds		Series 2017 Bonds		2005 Pension Bonds		Series 2018A Loan		Fleet/Logs Site		Total Debt Service
	Fund 50		Fund 50		Fund 10		Fund 10		Fund 10		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
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	2,281,797	0	0	0	2,281,797
Total	\$8,355,000	\$979,600	\$9,995,000	\$2,186,850	\$7,740,000	\$905,226	\$5,573,908	\$1,520,478	\$117,606	\$3,859	\$37,377,527

Capital Outlay

The adopted budget transfers \$4.3 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 2024-25 Adopted Capital Spending	
Projects/Items	Amount
Previously Ordered	\$2,540,392
Apparatus	\$1,900,000
Vehicles	\$250,000
	<hr/>
BC Replacement	\$100,000
Fleet Equipment	\$55,000

	Fleet Total	\$4,845,392
Station upgrades		\$1,455,000
130 th Ave Improvements		\$1,100,000
Training Tower		\$1,000,000
Building Systems Replacement		\$625,000
Pavement/Concrete		\$145,000
Flooring Replacement		\$35,000
Roofing		\$100,000
Painting/Siding/Exterior		\$55,500
	Facilities Total	\$4,515,500
Firefighting & Extrication Equipment		\$105,000
Levy Equipment		103,000
Wildland Equipment		\$87,300
AED Replacement		\$19,200
Turnouts		\$235,000
Communications Equipment		\$32,200
Wellness Equipment		\$29,800
	Equipment Total	\$611,500
Computers		\$113,000
Wireless Access Points		\$25,000
IT Equipment Leases		\$29,500
	IT Total	\$167,500
Capital Outlay Total		\$10,139,892

Ending Fund Balance

The estimated total ending fund balance across all funds at the end of FY 2024-25 is \$18.2 million. If contingency reserves are unused in the budget year, then that will add an additional \$3.7 million to the ending fund balance, bringing the total to \$21.9 million. The expectation is that the ending fund balance will be higher than that due to carryovers in the capital budget, where it is unlikely that each of the projects or purchases budget for will be able to be fully complete by the end of the fiscal year.

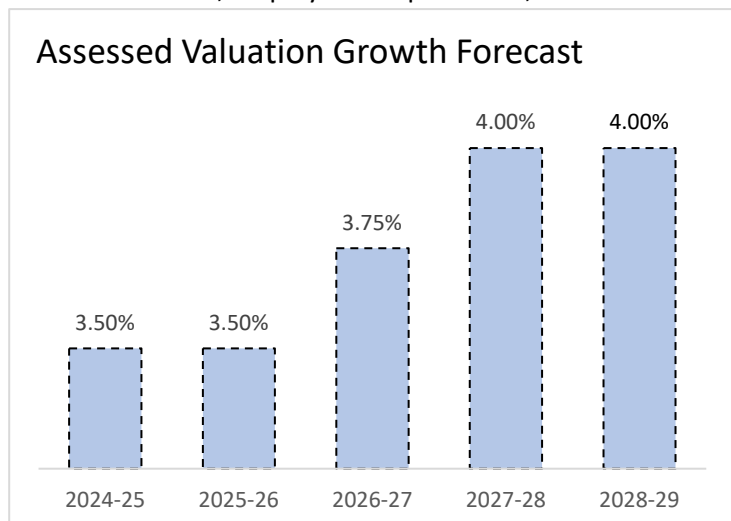
Board policy currently specifies that the budgeted ending fund balance should be 35% of the operational budget. Based on the operating budget in the FY 2024-25 Adopted Budget, the ending fund balance should be approximately \$31.2 million to meet Board policy.

Five-Year Outlook

5-Year General Fund Forecast					
	2024-25	2025-26	2026-27	2027-28	2028-29
Salaries & Benefits	\$77,063,818	\$83,492,000	\$87,517,000	\$91,277,000	\$94,511,000
Materials & Services	\$10,285,226	\$10,407,000	\$10,719,000	\$11,041,000	\$11,372,000
Debt Service	\$3,025,600	\$3,008,818	\$3,122,980	\$1,645,882	\$506,588
Total Expenses	\$90,374,644	\$96,907,818	\$101,358,980	\$103,963,882	\$106,389,588
Tax Revenue	\$80,986,444	\$83,522,000	\$86,693,000	\$90,176,000	\$93,789,000
Interest	\$1,267,400	\$814,000	\$838,000	\$863,000	\$889,000
EMS Revenue	\$2,309,000	\$2,377,000	\$2,447,000	\$2,518,000	\$2,592,000
Contract Revenue	\$7,662,400	\$7,732,000	\$8,003,000	\$8,322,000	\$8,655,000
Grant Revenue	-	-	-	-	-
Other Revenue	\$2,085,400	\$2,309,000	\$2,407,000	\$2,509,000	\$2,615,000
Transfers In	\$364,000	\$70,000	\$72,100	\$74,300	\$76,500
Total Revenue	\$94,674,644	\$96,824,000	\$100,460,100	\$104,462,300	\$108,616,500
Capital Contribution/ Deficit	\$4,300,000	(\$83,818)	(\$898,880)	\$498,418	\$2,226,912

The above forecast represents the expected General Fund expenses and revenues over the next five years. In general, the forecast assumes the district's FY 2024-25 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, when available, 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 forecast is even more uncertain and subject to significant changes this year due to the open labor contract negotiations. 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 slow-down 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 \$200,000 in additional district revenue when applied to both the permanent and levy rates.



The adopted budget assumes a 4% growth rate for salary and benefits costs in FY 2024-25. The forecast assumes smaller compensation increases in the following years, more consistent with the district's previous projections of 2.5-3.0% annual compensation growth. Compensation increases are subject to the collective bargaining agreement, which is currently in negotiations. This portion of the forecast is most subject to change.

New PERS rates will be issued on July 1st in 2025 and 2027. The forecast assumes PERS rates increase by 1.8 percentage points in 2025-26 and 2.8 percentage points in 2027-28. Increases of this magnitude over consecutive biennia would be significant, but there are several reasons to expect large increases: 1) The district's payroll and liabilities continue to increase; 2) PERS investment returns have come in below expectations in recent years, increasing the system's unfunded liability and necessitating an increase in rates; 3) Recent legislation decreasing the retirement age for OPSRP fire service members is expected to increase pension costs for fire agencies; and 4) 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 and legislative decisions.

Summary of All Funds

3-Year Budget Summary - All Funds			
	FY 2022-23	FY 2023-24	FY 2024-25
	Actual	Revised Budget	Adopted Budget
RESOURCES			
Beginning Fund Balance	21,659,897	21,870,080	28,667,500
Revenues			
Tax Revenue	64,555,312	79,645,793	83,304,445
Interest	954,705	970,050	1,677,400
EMS Revenue	2,921,053	2,445,136	2,309,000
Contract Revenue	3,504,773	7,919,440	8,639,300
Conflagration Revenue	1,295,271	244,800	-
Grants	1,038,910	1,092,571	650,246
Other Revenue	2,030,524	1,337,000	2,085,400
Transfers In	826,200	7,990,000	4,664,000
Total Revenue	77,126,748	101,644,790	103,329,791
Total Resources	98,786,645	123,514,870	131,997,291
REQUIREMENTS			
Fire Chief's Office	533,310	1,027,450	1,139,860
Emergency Services	51,030,661	60,583,725	64,808,276
Business Services	16,827,583	18,382,143	22,024,171
Wildland Mitigation	887,910	1,460,307	1,318,870
Capital Outlay	1,069,838	7,416,070	10,144,092
Debt Service	5,060,350	5,830,920	5,958,950
Transfers Out	826,200	7,990,030	4,664,000
Total Expenditures	76,235,851	102,690,645	110,058,219
Contingency	-	3,379,000	3,665,000
Ending Fund Balance/ Reserved for Future Expenditures	22,550,793	17,445,225	18,274,072
Total Requirements	98,786,645	123,514,870	131,997,291

4. Budget Overview — Summary of All Funds

Summary of All Funds

	General Fund	Grant Fund	Capital Replacement Fund	Debt Service Fund	Capital Construction Fund	Wildland Mitigation Fund	Total
RESOURCES							
Beginning Fund Balance	16,570,000	236,000	11,009,700	261,800	-	590,000	28,667,500
Revenues							
Tax Revenue	80,986,444	-	-	2,318,001	-	-	83,304,445
Interest	1,267,400	-	380,000	25,000	-	5,000	1,677,400
EMS Revenue	2,309,000	-	-	-	-	-	2,309,000
Contract Revenue	7,662,400	-	-	-	-	976,900	8,639,300
Conflagration Revenue	-	-	-	-	-	-	-
Grants	-	650,246	-	-	-	-	650,246
Other Revenue	2,085,400	-	-	-	-	-	2,085,400
Transfers In	364,000	-	4,300,000	-	-	-	4,664,000
Total Revenue	94,674,644	650,246	4,680,000	2,343,001	-	981,900	103,329,791
Total Resources	111,244,644	886,246	15,689,700	2,604,801	-	1,571,900	131,997,291
REQUIREMENTS							
Fire Chief's Office	1,139,860	-	-	-	-	-	1,139,860
Emergency Services	64,185,013	623,263	-	-	-	-	64,808,276
Business Services	22,024,171	-	-	-	-	-	22,024,171
Wildland Mitigation	-	-	-	-	-	1,318,870	1,318,870
Capital Outlay	-	-	10,139,892	-	-	4,200	10,144,092
Debt Service	3,025,600	-	528,100	2,405,250	-	-	5,958,950
Transfers Out	4,300,000	250,000	-	-	-	114,000	4,664,000
Total Expenditures	94,674,644	873,263	10,667,992	2,405,250	-	1,437,070	110,058,219
Contingency	3,615,000	-	-	-	-	50,000	3,665,000
Ending Fund Balance/ Reserved for Future Expenditures	12,955,000	12,983	5,021,708	199,551	-	84,830	18,274,072
Total Requirements	111,244,644	886,246	15,689,700	2,604,801	-	1,571,900	131,997,291

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.

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Resources						
Beginning Fund Balance	17,629,548	15,599,603	15,800,000	16,570,000	16,570,000	16,570,000
Tax Revenue	58,773,338	62,100,886	77,999,182	80,986,444	80,986,444	80,986,444
Interest	127,900	815,376	1,025,100	1,267,400	1,267,400	1,267,400
EMS Revenue	1,951,821	2,921,053	2,455,136	2,309,000	2,309,000	2,309,000
Contract Revenue	1,245,798	3,318,673	7,456,000	7,662,400	7,662,400	7,662,400
Conflagration Revenue	1,355,443	981,960	1,104,000	-	-	-
Grant Revenue	2,135,259	21,753	102,000	-	-	-
Other Revenue	1,676,696	2,018,954	2,003,000	2,085,400	2,085,400	2,085,400
Transfers In	49,375	70,600	70,000	364,000	364,000	364,000
Total Resources	84,945,178	87,848,857	108,014,418	111,244,644	111,244,644	111,244,644
Requirements						
Fire Chief's Office	1,035,251	533,310	1,100,450	1,139,860	1,139,860	1,139,860
Emergency Operations	48,144,532	50,634,154	60,290,485	64,185,013	64,185,013	64,185,013
Business Services	15,462,184	16,827,583	18,939,053	22,024,171	22,024,171	22,024,171
Debt Service	2,075,504	2,801,300	2,915,620	3,025,600	3,025,600	3,025,600
Transfers Out	2,628,104	679,600	8,800,000	4,300,000	4,300,000	4,300,000
Contingency	-	-	3,229,000	3,615,000	3,615,000	3,615,000
Ending Fund Balance	15,599,603	16,372,911	12,739,810	12,955,000	12,955,000	12,955,000
Total Requirements	84,945,178	87,848,857	108,014,418	111,244,644	111,244,644	111,244,644

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

Significant Issues and Changes

- Total General Fund revenue is forecast at \$94.7 million for FY 2024-25, a 6% increase over estimated revenues for the current year.
- The FY 2024-25 Adopted Budget estimates total General Fund current year property tax collections of \$79.9 million, with \$65.5 million from the permanent tax rate and \$14.4 million from the optional levy rate.

5. General Fund Overview — Significant Issues and Changes

- In keeping with a conservative forecast, the adopted budget assumes the LGIP interest rate will decline to 3.5% by next June. At the same time, due to the enhanced levy, the district will have larger cash, resulting in total estimated interest earnings of \$1.2 million in the General Fund.
- General Fund expenses are forecast at \$94.7 million, a 6% increase over estimated expenses for the current year.
- Total salaries and wages are expected to increase (9.6%) for FY 2024-25. The budget includes a 4% 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 and additional support positions. The budget also reflects for the first time the elimination of the district's IT positions, which offsets some of the increases in personnel services.
- Deferred compensation increases for non-represented managers and staff in an effort to move towards pay equity. This increases 401a contributions to employee retirement accounts by 1%.
- PERS contributions are forecast to increase in the FY 2024-25 budget by 6.2%. This represents an increase of \$668,600 compared to the prior year.
- The FY 2024-25 Adopted Budget includes operational replacement costs at \$7 million.
- The General Fund transfers \$4.3 million to the Capital Replacement to contribute to capital investments in the budget year and in future years.
- The FY 2024-25 Adopted Budget has total healthcare expenses at about \$8.8 million, an increase of approximately 13% over the prior year.
- The FY 2024-25 Adopted Budget includes \$10,200 in short-term debt interest expense to account for the potential issuance of tax anticipation notes.
- The district is also seeing the effects of inflation: utility costs are budgeted to increase by 12.9%, property insurance by 20%, medical exams by 16%, C800 annual fees by 14.7%, and SCBA masks by 50%.
- Many departments' materials and services budgets are also augmented to support the new firefighters under the levy including Logistics, Health and Wellness, Operations, and Information Technology.

Detailed Budget Table

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Tax Revenue						
4450 - Current Year Prop Taxes	58,405,535	60,746,042	76,974,182	79,878,544	79,878,544	79,878,544
4455 - Prior Year Prop Taxes	288,380	1,162,937	825,000	925,900	925,900	925,900
4460 - Other Taxes	79,423	191,908	200,000	182,000	182,000	182,000
Tax Revenue Total	58,773,338	62,100,886	77,999,182	80,986,444	80,986,444	80,986,444
Interest						
4490 - Investment Interest	127,900	815,376	1,025,100	1,267,400	1,267,400	1,267,400
Interest Total	127,900	815,376	1,025,100	1,267,400	1,267,400	1,267,400
EMS Revenue						
4510 - ASA Revenue	137,598	140,350	143,136	146,000	146,000	146,000
4512 - Medical Supply Reimb	126,919	136,169	168,000	158,800	158,800	158,800
4569 - GEMT Revenue	208,420	1,561,810	769,000	590,000	590,000	590,000
4570 - Transportation Response Re	1,478,884	1,082,724	1,375,000	1,414,200	1,414,200	1,414,200
EMS Revenue Total	1,951,821	2,921,053	2,455,136	2,309,000	2,309,000	2,309,000
Contract Revenue						
4500 - IGA Revenue	1,156,065	3,173,712	7,348,000	7,532,400	7,532,400	7,532,400
4541 - Sale of Inventory/Services/Ec	89,733	144,961	108,000	130,000	130,000	130,000
Contract Revenue Total	1,245,798	3,318,673	7,456,000	7,662,400	7,662,400	7,662,400
Conflagration Revenue						
4539 - Conflagration Reimbursemei	1,355,443	981,960	1,104,000	-	-	-
Conflagration Revenue Total	1,355,443	981,960	1,104,000	-	-	-
Grant Revenue						
4560 - Grant Revenue	2,135,259	21,753	102,000	-	-	-
Grant Revenue Total	2,135,259	21,753	102,000	-	-	-
Other Revenues						
4513 - Other Reimbursements	609,393	-	-	-	-	-
4514 - Health Plan Reimbursement:	-	571,107	508,000	600,000	600,000	600,000
4515 - Workers' Compensation Reve	-	448,392	480,000	480,000	480,000	480,000
4538 - Service Cost Recovery	41,718	12,037	15,000	19,500	19,500	19,500
4542 - Sale of Goods/Services/Eqpt	(7,695)	(2,626)	-	-	-	-
4543 - Gain/Loss on Fixed Assets	-	2	-	-	-	-
4545 - Other Post-Employ Bene Reve	606,985	688,634	719,000	753,900	753,900	753,900
4550 - Public Records Request Reve	-	4,026	4,900	4,000	4,000	4,000
4571 - Other Revenues	426,295	261,732	248,000	200,000	200,000	200,000
4572 - Prevention Fees	-	35,650	28,100	28,000	28,000	28,000
Other Revenue Total	1,676,696	2,018,954	2,003,000	2,085,400	2,085,400	2,085,400
Transfers In						
4610 - Transfers from other Funds	49,375	70,600	70,000	364,000	364,000	364,000
Other Revenue Total	49,375	70,600	70,000	364,000	364,000	364,000
Grand Total	67,315,630	72,249,255	92,214,418	94,674,644	94,674,644	94,674,644

5. General Fund Overview — Detailed Budget Table

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Salaries & Wages						
5100 - Exempt Salary	3,541,465	3,325,033	3,532,700	4,232,600	4,232,600	4,232,600
5200 - Non-Exempt Salary	1,574,141	1,630,133	1,515,000	1,698,200	1,698,200	1,698,200
5300 - Represented Salary	23,917,447	25,168,352	28,613,500	32,813,800	32,813,800	32,813,800
5540 - Temporary Labor	72,411	49,622	120,800	61,275	61,275	61,275
5545 - Premium Pay	403,374	431,816	506,100	565,000	565,000	565,000
5550 - Conflagration Labor	634,925	504,468	468,000	-	-	-
5555 - School Replacement	2,717	2,302	-	-	-	-
5560 - Operational Replacement	6,989,816	6,623,615	7,738,900	7,057,341	7,057,341	7,057,341
5563 - Retirement/Separation Vaca	202,539	207,481	150,000	80,000	80,000	80,000
5564 - Other Leave Buyback	5,098	6,911	-	-	-	-
5600 - Overtime	339,146	518,724	674,990	661,402	661,402	661,402
Salaries & Wages Total	37,683,078	38,468,456	43,319,990	47,169,618	47,169,618	47,169,618
Benefits						
6620 - SS/Medicare	2,726,708	2,768,131	3,201,650	3,535,500	3,535,500	3,535,500
6640 - Tri-Met Taxes	239,088	251,171	341,020	336,400	336,400	336,400
6650 - Sandy Transit Tax	-	-	-	20,000	20,000	20,000
6655 - PFMLI	-	-	79,675	184,800	184,800	184,800
6656 - PERS Employer	8,904,026	8,940,189	10,824,250	11,466,300	11,466,300	11,466,300
6670 - Deferred Compensation	1,480,136	1,774,484	2,565,035	3,092,700	3,092,700	3,092,700
6675 - Unemployment	14,436	633	75,000	15,000	15,000	15,000
6680 - Life Insurance	38,589	42,416	52,000	60,000	60,000	60,000
6689 - Cafe Plan Claims Costs	3,828,218	5,060,223	5,978,300	7,950,200	7,950,200	7,950,200
6690 - Café Plan Benefits	896,098	858,869	1,246,600	-	-	-
6691 - PEHP	346,450	354,724	392,400	433,600	433,600	433,600
6692 - Other Post-Employ Benefits	786,328	864,398	775,000	865,000	865,000	865,000
6693 - Health Trust	349,112	331,108	374,050	418,000	418,000	418,000
6701 - Vehicle Allowance	23,510	-	-	-	-	-
6702 - Tool Allowance	5,950	6,000	6,000	6,000	6,000	6,000
6703 - Cell/Tech Allowance	9,400	8,600	8,400	10,800	10,800	10,800
6705 - Workers Compensation	671,808	662,165	1,056,000	1,499,900	1,499,900	1,499,900
Benefits Total	20,319,856	21,923,109	26,975,380	29,894,200	29,894,200	29,894,200
Materials & Services						
7008 - ORE CAT Corporate Activity Ta	537	496	500	1,000	1,000	-
7010 - Election Costs	-	82,664	-	93,000	93,000	93,000
7015 - Meeting Expense	11,055	18,186	27,650	27,580	27,580	27,580
7030 - Civil Service Exam Expense	6,853	5,304	1,000	1,020	1,020	1,020
7035 - Bank Charges	12,066	6,255	9,500	2,240	2,240	2,240
7040 - Dues & Publications	30,460	41,626	71,815	72,394	72,394	72,394
7045 - Awards & Recognitions	5,506	13,396	12,000	31,200	31,200	31,200
7050 - Program R & D	30	-	26,000	1,000	1,000	1,000
7055 - Operating Supply	209,014	258,061	278,231	233,654	233,654	233,654
7060 - Conflagration Supply/Service	1,197	-	-	-	-	-
7065 - Fire Fighting Supply	118,754	74,159	172,260	210,220	210,220	210,220
7070 - Rescue Supply	6,783	32	-	-	-	-
7075 - EMS Supply	327,193	366,468	435,080	408,800	408,800	408,800
7078 - Department Consumables	15,857	22,448	20,700	22,900	22,900	22,900
7080 - Fuel	350,560	413,391	508,882	480,030	480,030	480,030
7085 - Uniform & Protective Eqpt	194,957	344,007	425,107	452,752	452,752	452,752
7090 - Office Supplies	10,498	14,048	16,190	20,290	20,290	20,290
7095 - Software & Supplies	514,707	561,415	666,759	723,150	723,150	723,150
7105 - Household Goods	54,776	66,419	73,420	79,690	79,690	79,690
7110 - Professional Services	640,812	1,018,779	1,586,990	1,831,058	1,831,058	1,831,058
7115 - Dispatch Services	1,646,438	1,782,279	2,354,396	2,215,167	2,215,167	2,215,167

5. General Fund Overview — Detailed Budget Table

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
7116 - Utilities - Natural Gas	88,216	117,927	128,600	153,170	153,170	153,170
7117 - Utilities - Electric	210,543	239,153	278,500	295,510	295,510	295,510
7118 - Utilities - Garbage	43,721	44,358	47,100	47,870	47,870	47,870
7119 - Utilities - Water	106,422	108,208	133,200	151,440	151,440	151,440
7120 - Utilities - Other	162,726	138,335	196,100	315,300	315,300	315,300
7122 - Utilities - Telephone	292,177	293,510	356,670	224,280	224,280	224,280
7125 - Facility Lease/Rent Expense	-	5,188	5,820	6,000	6,000	6,000
7130 - Insurance - Property/Casualt	286,015	305,284	391,160	438,595	438,595	438,595
7135 - Medical Exams	122,213	129,181	176,247	204,040	204,040	204,040
7140 - Schools/Conferences Registr	12,344	27,172	72,351	75,639	75,639	75,639
7141 - Tuition Reimbursement	29,090	9,653	32,000	32,240	32,240	32,240
7142 - Travel Expense	12,288	29,712	71,410	83,220	83,220	83,220
7145 - Mileage Reimbursement	34,594	19,174	54,700	38,120	38,120	38,120
7150 - Volunteer Fire Fighter Exp	50,019	10,000	40,000	40,000	40,000	40,000
7155 - Vehicle Maintenance	386,213	411,460	569,886	497,800	497,800	498,800
7160 - Equipment Maintenance	143,042	149,126	161,734	165,900	165,900	165,900
7165 - Radio Maintenance	22,882	13,471	64,690	28,102	28,102	28,102
7170 - Facility Maintenance	199,337	231,409	326,720	334,210	334,210	334,210
7175 - Office Equipment Maintenanc	37,876	37,216	38,500	40,400	40,400	40,400
7180 - Computer & AV Maintenance	74,774	48,815	35,000	30,000	30,000	30,000
7185 - SCBA Maintenance	30	-	-	-	-	-
7187 - Fire Extinguisher Expense	9,482	3,629	11,100	17,125	17,125	17,125
7190 - Training Expense	72,232	77,745	79,140	86,790	86,790	86,790
7195 - Public Education	35,022	19,240	14,000	18,500	18,500	18,500
7205 - Postage & Freight	22,666	29,538	37,000	29,500	29,500	29,500
7210 - Small Tool, Eqpts & Furnishi	27,057	14,225	26,510	24,330	24,330	24,330
7215 - Other Expense	-	1,317	-	-	-	-
Materials & Services Total	6,639,033	7,603,481	10,034,618	10,285,226	10,285,226	10,285,226
Debt Service						
7020 - Debt Interest Expense	-	-	10,000	10,200	10,200	10,200
9916 - Debt Service Principal	1,445,000	2,007,399	2,203,120	2,410,200	2,410,200	2,410,200
9917 - Debt Service Interest	630,504	793,901	702,500	605,200	605,200	605,200
Debt Service Total	2,075,504	2,801,300	2,915,620	3,025,600	3,025,600	3,025,600
Transfers Out						
9930 - Transfer to Cap Proj Fund	628,104	679,600	8,800,000	4,300,000	4,300,000	4,300,000
9945 - Transfer to Grants Fund	2,000,000	-	-	-	-	-
Transfers Out Total	2,628,104	679,600	8,800,000	4,300,000	4,300,000	4,300,000
Contingency						
9910 - Contingency	-	-	2,229,000	2,615,000	2,615,000	2,615,000
9915 - Restricted Contingency	-	-	1,000,000	1,000,000	1,000,000	1,000,000
Contingency Total	-	-	3,229,000	3,615,000	3,615,000	3,615,000
Grand Total	69,345,576	71,475,947	95,274,608	98,289,644	98,289,644	98,289,644

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

- Through the reorganization of the district's IT division, the Chief's Office is assigned a new Administrative Technician in FY 2024-25 and oversight of some software programs.

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Salaries & Wages						
5100 - Exempt Salary	258,165	299,002	511,900	462,600	462,600	462,600
5200 - Non-Exempt Salary	39,529	12,401	121,640	143,700	143,700	143,700
5540 - Temporary Labor	70	-	-	-	-	-
Salaries & Wages Total	297,764	311,403	633,540	606,300	606,300	606,300
Benefits						
6620 - SS/Medicare	19,441	20,159	46,100	42,100	42,100	42,100
6640 - Tri-Met Taxes	2,350	2,491	4,900	5,000	5,000	5,000
6655 - PFMLI	-	-	1,550	2,100	2,100	2,100
6656 - PERS Employer	64,204	69,794	169,000	147,000	147,000	147,000
6670 - Deferred Compensation	14,617	14,417	26,600	34,200	34,200	34,200
6690 - Caf� Plan Benefits	8,290	6,079	16,950	-	-	-
6691 - PEHP	3,300	2,800	6,200	6,000	6,000	6,000
6693 - Health Trust	2,977	3,114	5,900	6,100	6,100	6,100
6703 - Cell/Tech Allowance	325	200	600	600	600	600
Benefits Total	115,503	119,053	277,800	243,100	243,100	243,100
Materials & Services						
7015 - Meeting Expense	1,684	1,630	2,000	2,000	2,000	2,000
7040 - Dues & Publications	11,695	10,612	18,810	18,810	18,810	18,810
7045 - Awards & Recognitions	5,506	13,337	12,000	31,200	31,200	31,200
7055 - Operating Supply	361	-	-	-	-	-
7085 - Uniform & Protective Eqpt	67	960	4,500	1,500	1,500	1,500
7090 - Office Supplies	-	63	-	-	-	-
7095 - Software & Supplies	-	-	-	88,700	88,700	88,700
7110 - Professional Services	-	57,267	83,500	70,000	70,000	70,000
7140 - Schools/Conferences Registr	1,675	2,491	7,900	9,400	9,400	9,400
7142 - Travel Expense	873	4,998	21,450	22,950	22,950	22,950
7145 - Mileage Reimbursement	101	204	500	500	500	500
Materials & Services Total	21,963	91,562	150,660	245,060	245,060	245,060
Grand Total	435,230	522,019	1,062,000	1,094,460	1,094,460	1,094,460

Board of Directors (101430)

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

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Materials & Services						
7015 - Meeting Expense	8,397	9,483	10,500	10,750	10,750	10,750
7085 - Uniform & Protective Eqpt	278	164	1,000	1,000	1,000	1,000
7140 - Schools/Conferences Registr	-	-	1,700	700	700	700
7142 - Travel Expense	975	301	3,750	1,500	1,500	1,500
7145 - Mileage Reimbursement	182	1,228	1,000	1,050	1,050	1,050
Materials & Services Total	9,831	11,176	17,950	15,000	15,000	15,000
Grand Total	9,831	11,176	17,950	15,000	15,000	15,000

Sandy Fire Board of Directors (101460)

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.

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Materials & Services						
7015 - Meeting Expense	-	-	5,500	4,800	4,800	4,800
7040 - Dues & Publications	-	-	1,500	4,850	4,850	4,850
7110 - Professional Services	-	-	10,000	10,200	10,200	10,200
7142 - Travel Expense	-	-	1,500	1,530	1,530	1,530
7145 - Mileage Reimbursement	-	-	1,000	-	-	-
Materials & Services Total	-	-	20,500	30,400	30,400	30,400
Grand Total	-	-	20,500	30,400	30,400	30,400

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.

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Salaries & Wages						
5505 - Battalion Chief	150,585	-	-	-	-	-
5507 - Fire Inspectors	53,318	-	-	-	-	-
Salaries & Wages Total	203,903	-	-	-	-	-
Benefits						
6620 - SS/Medicare	14,776	-	-	-	-	-
6640 - Tri-Met Taxes	1,609	-	-	-	-	-
6656 - PERS Employer	46,694	-	-	-	-	-
6670 - Deferred Compensation	9,716	-	-	-	-	-
6690 - Café Plan Benefits	5,167	-	-	-	-	-
6691 - PEHP	1,708	-	-	-	-	-
6693 - Health Trust	2,039	-	-	-	-	-
Benefits Total	81,708	-	-	-	-	-
Grand Total	285,611	-	-	-	-	-

This page is intentionally blank.

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 303 FTE in the FY 2024-25 Adopted Budget.

Significant Changes

The enhanced services levy will add 28 FTE to General Operations in FY 2024-25.

The adopted budget transfers \$250,000 from the Grants Fund to the General Fund for overhead of the apprentice program. Of this amount, \$94,000 is provided to General Operations within its firefighting supply line.

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Salaries & Wages						
5100 - Exempt Salary	179,446	270,772	434,800	766,000	766,000	766,000
5200 - Non-Exempt Salary	12,946	54,662	58,900	64,000	64,000	64,000
5300 - Represented Salary	21,721,705	23,234,794	26,637,000	30,608,100	30,608,100	30,608,100
5540 - Temporary Labor	-	7,285	40,000	10,000	10,000	10,000
5545 - Premium Pay	129,867	171,768	154,000	152,500	152,500	152,500
5550 - Conflagration Labor	634,925	504,468	468,000	-	-	-
5555 - School Replacement	2,717	-	-	-	-	-
5560 - Operational Replacement	6,989,816	6,623,615	7,738,900	7,057,341	7,057,341	7,057,341
5563 - Retirement/Separation Vaca	153,591	155,765	150,000	60,000	60,000	60,000
5564 - Other Leave Buyback	5,098	6,911	-	-	-	-
5600 - Overtime	31,480	130,460	106,800	100,000	100,000	100,000
Salaries & Wages Total	29,861,592	31,160,501	35,788,400	38,817,941	38,817,941	38,817,941
Benefits						
6620 - SS/Medicare	2,156,450	2,232,516	2,637,150	2,918,800	2,918,800	2,918,800
6640 - Tri-Met Taxes	178,572	195,502	281,990	267,900	267,900	267,900
6650 - Sandy Transit Tax	-	-	-	20,000	20,000	20,000
6655 - PFMLI	-	-	65,950	152,900	152,900	152,900
6656 - PERS Employer	7,162,730	7,311,136	8,981,050	9,533,500	9,533,500	9,533,500
6670 - Deferred Compensation	1,209,647	1,455,249	2,230,565	2,620,500	2,620,500	2,620,500
6689 - Cafe Plan Claims Costs	-	178,159	-	-	-	-
6690 - Café Plan Benefits	641,385	633,318	992,500	-	-	-
6691 - PEHP	263,026	277,904	316,800	354,400	354,400	354,400
6693 - Health Trust	218,666	235,106	278,600	314,400	314,400	314,400
6703 - Cell/Tech Allowance	2,325	3,300	3,600	6,000	6,000	6,000
Benefits Total	11,832,801	12,522,190	15,788,205	16,188,400	16,188,400	16,188,400

Departments & Programs — General Operations (101300)

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Materials & Services						
7015 - Meeting Expense	-	-	570	500	500	500
7040 - Dues & Publications	-	-	15,000	15,000	15,000	15,000
7050 - Program R & D	-	-	26,000	1,000	1,000	1,000
7055 - Operating Supply	9,388	11,883	18,170	15,000	15,000	15,000
7060 - Conflagration Supply/Service	1,197	-	-	-	-	-
7065 - Fire Fighting Supply	71,558	39,160	117,100	160,500	160,500	160,500
7070 - Rescue Supply	4,880	-	-	-	-	-
7075 - EMS Supply	(24)	10	100	-	-	-
7080 - Fuel	21	92	-	-	-	-
7085 - Uniform & Protective Eqpt	2,006	6,842	4,100	5,200	5,200	5,200
7090 - Office Supplies	317	570	500	1,000	1,000	1,000
7105 - Household Goods	176	36	3,500	-	-	-
7110 - Professional Services	5,699	7,551	15,000	20,000	20,000	20,000
7117 - Utilities - Electric	513	446	500	540	540	540
7140 - Schools/Conferences Registr	-	290	-	-	-	-
7142 - Travel Expense	162	350	1,800	8,900	8,900	8,900
7145 - Mileage Reimbursement	46	-	-	-	-	-
7160 - Equipment Maintenance	1,674	3,410	2,500	-	-	-
7210 - Small Tool, Eqpts & Furnishir	10	-	-	-	-	-
Materials & Services Total	97,624	70,640	204,840	227,640	227,640	227,640
Grand Total	41,792,017	43,753,330	51,781,445	55,233,981	55,233,981	55,233,981

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.

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Salaries & Wages						
5506 - Exempt Staff Group	91,746	-	-	-	-	-
Salaries & Wages Total	91,746	-	-	-	-	-
Benefits						
6620 - SS/Medicare	7,019	-	-	-	-	-
6640 - Tri-Met Taxes	722	-	-	-	-	-
6656 - PERS Employer	21,429	-	-	-	-	-
6670 - Deferred Compensation	438	-	-	-	-	-
6690 - Café Plan Benefits	2,096	-	-	-	-	-
6691 - PEHP	700	-	-	-	-	-
6693 - Health Trust	674	-	-	-	-	-
Benefits Total	33,078	-	-	-	-	-
Materials & Services						
7055 - Operating Supply	11,173	-	-	-	-	-
7085 - Uniform & Protective Eqpt	243	-	-	-	-	-
Materials & Services Total	11,415	-	-	-	-	-
Grand Total	136,239	-	-	-	-	-

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.

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Materials & Services						
7085 - Uniform & Protective Eqpt	3,497	80	-	-	-	-
Materials & Services Total	3,497	80	-	-	-	-
Grand Total	3,497	80	-	-	-	-

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

- Medical exam costs increasing by 16% in FY 2024-25.
- Benefits Specialist moved from Human Capital to Health & Wellness beginning in FY 2023-24, with first full budgeted year in FY 2024-25.
- An increase in overtime to accommodate firefighters completing pre-physicals while off duty.

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Salaries & Wages						
5100 - Exempt Salary	230,002	245,212	367,700	415,900	415,900	415,900
5200 - Non-Exempt Salary	148,341	154,435	138,200	150,200	150,200	150,200
5540 - Temporary Labor	-	6,081	14,500	17,475	17,475	17,475
5600 - Overtime	21,652	22,743	29,700	70,700	70,700	70,700
Salaries & Wages Total	399,995	428,470	550,100	654,275	654,275	654,275
Benefits						
6620 - SS/Medicare	30,865	32,070	42,600	47,000	47,000	47,000
6640 - Tri-Met Taxes	3,176	3,374	4,540	5,100	5,100	5,100
6655 - PFMLI	-	-	800	2,400	2,400	2,400
6656 - PERS Employer	92,944	101,582	148,900	164,200	164,200	164,200
6670 - Deferred Compensation	14,038	21,425	17,280	30,000	30,000	30,000
6690 - Café Plan Benefits	13,885	7,532	15,100	-	-	-
6691 - PEHP	5,556	5,293	5,800	6,000	6,000	6,000
6693 - Health Trust	3,784	3,994	5,000	5,700	5,700	5,700
6701 - Vehicle Allowance	4,408	-	-	-	-	-
Benefits Total	168,656	175,271	240,020	260,400	260,400	260,400
Materials & Services						
7040 - Dues & Publications	842	741	915	754	754	754
7055 - Operating Supply	2,435	2,100	2,223	2,000	2,000	2,000
7085 - Uniform & Protective Eqpt	480	164	625	775	775	775
7090 - Office Supplies	582	623	600	1,000	1,000	1,000
7095 - Software & Supplies	6,025	7,496	7,800	8,810	8,810	8,810
7105 - Household Goods	862	483	400	600	600	600
7110 - Professional Services	65,645	63,105	79,690	89,560	89,560	89,560
7135 - Medical Exams	122,213	129,181	176,247	204,040	204,040	204,040
7140 - Schools/Conferences Registr	466	1,775	3,300	6,439	6,439	6,439
7142 - Travel Expense	803	1,336	3,500	1,800	1,800	1,800
7145 - Mileage Reimbursement	303	277	600	300	300	300
7170 - Facility Maintenance	3,250	3,678	4,800	4,500	4,500	4,500
7180 - Computer & AV Maintenance	440	-	-	-	-	-
7190 - Training Expense	4,600	-	-	-	-	-
7210 - Small Tool, Eqpts & Furnishir	985	-	-	-	-	-
Materials & Services Total	209,930	210,958	280,700	320,578	320,578	320,578
Grand Total	778,581	814,699	1,070,820	1,235,253	1,235,253	1,235,253

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.

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Salaries & Wages						
5600 - Overtime	2,737	4,180	6,000	5,000	5,000	5,000
Salaries & Wages Total	2,737	4,180	6,000	5,000	5,000	5,000
Benefits						
6620 - SS/Medicare	186	289	500	400	400	400
6640 - Tri-Met Taxes	12	28	50	100	100	100
6655 - PFMLI	-	-	-	100	100	100
6656 - PERS Employer	679	990	1,500	1,300	1,300	1,300
6670 - Deferred Compensation	40	61	180	200	200	200
6690 - Café Plan Benefits	68	21	-	-	-	-
6691 - PEHP	4	11	-	-	-	-
Benefits Total	989	1,400	2,230	2,100	2,100	2,100
Materials & Services						
7040 - Dues & Publications	-	-	-	-	-	-
7055 - Operating Supply	478	115	500	9,000	9,000	9,000
7140 - Schools/Conferences Registr	-	1,050	2,000	2,300	2,300	2,300
Materials & Services Total	478	1,165	2,500	11,300	11,300	11,300
Grand Total	4,204	6,745	10,730	18,400	18,400	18,400

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

- Clackamas Fire’s annual fee to C800 increases by 14.7%.
- CCOM fees are increasing 4.2% in FY 2024-25.

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Salaries & Wages						
5600 - Overtime	-	-	1,000	1,000	1,000	1,000
Salaries & Wages Total	-	-	1,000	1,000	1,000	1,000
Benefits						
6620 - SS/Medicare	-	-	100	100	100	100
6640 - Tri-Met Taxes	-	-	10	100	100	100
6655 - PFMLI	-	-	-	100	100	100
6656 - PERS Employer	-	-	200	300	300	300
6670 - Deferred Compensation	-	-	30	100	100	100
Benefits Total	-	-	340	700	700	700
Materials & Services						
7055 - Operating Supply	36	152	-	-	-	-
7078 - Department Consumables	926	552	1,000	1,000	1,000	1,000
7085 - Uniform & Protective Eqpt	-	-	500	500	500	500
7115 - Dispatch Services	1,646,438	1,782,279	2,354,396	2,215,167	2,215,167	2,215,167
7122 - Utilities - Telephone	8,879	3,794	4,080	4,080	4,080	4,080
7125 - Facility Lease/Rent Expense	-	5,188	5,820	6,000	6,000	6,000
7160 - Equipment Maintenance	-	775	-	-	-	-
7165 - Radio Maintenance	22,882	13,271	64,690	28,102	28,102	28,102
7210 - Small Tool, Eqpts & Furnishir	-	-	4,560	3,630	3,630	3,630
Materials & Services Total	1,679,161	1,806,012	2,435,046	2,258,479	2,258,479	2,258,479
Grand Total	1,679,161	1,806,012	2,436,386	2,260,179	2,260,179	2,260,179

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 includes \$70,000 for fireground training and truck company training.

The adopted budget moves \$50,000 in training software from Information Technology to Training.

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Salaries & Wages						
5100 - Exempt Salary	79,202	83,992	90,900	99,200	99,200	99,200
5200 - Non-Exempt Salary	218,721	235,961	89,660	113,900	113,900	113,900
5300 - Represented Salary	391,062	473,251	680,300	775,800	775,800	775,800
5520 - Fire Fighter	-	973	-	-	-	-
5530 - Non-exempt Staff Group	114,846	102,766	-	-	-	-
5540 - Temporary Labor	3,268	5,473	4,300	4,000	4,000	4,000
5545 - Premium Pay	-	-	8,100	11,500	11,500	11,500
5600 - Overtime	44,106	57,768	80,651	93,000	93,000	93,000
Salaries &Wages Total	851,205	960,184	953,911	1,097,400	1,097,400	1,097,400
Benefits						
6620 - SS/Medicare	61,198	71,488	78,900	83,600	83,600	83,600
6640 - Tri-Met Taxes	6,605	7,522	8,240	9,000	9,000	9,000
6655 - PFMLI	-	-	1,900	4,300	4,300	4,300
6656 - PERS Employer	208,429	228,499	238,400	261,600	261,600	261,600
6670 - Deferred Compensation	26,621	45,216	58,550	68,600	68,600	68,600
6690 - Café Plan Benefits	17,920	18,643	37,600	-	-	-
6691 - PEHP	7,823	10,393	12,000	10,800	10,800	10,800
6693 - Health Trust	8,033	8,952	9,450	9,900	9,900	9,900
6703 - Cell/Tech Allowance	600	500	-	600	600	600
Benefits Total	337,230	391,212	445,040	448,400	448,400	448,400

Departments & Programs — Training (101100)

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Materials & Services						
7008 - ORE CAT Corporate Activity Ta	-	6	-	-	-	-
7040 - Dues & Publications	224	569	1,000	1,500	1,500	1,500
7055 - Operating Supply	5,093	2,061	-	-	-	-
7065 - Fire Fighting Supply	2,210	1,122	5,000	2,500	2,500	2,500
7075 - EMS Supply	-	4	-	-	-	-
7085 - Uniform & Protective Eqpt	1,484	4,497	2,000	4,500	4,500	4,500
7090 - Office Supplies	1,185	1,884	1,750	1,750	1,750	1,750
7095 - Software & Supplies	1,200	2,093	1,124	52,100	52,100	52,100
7105 - Household Goods	2,408	2,213	2,500	2,500	2,500	2,500
7110 - Professional Services	700	-	22,500	70,000	70,000	70,000
7116 - Utilities - Natural Gas	4,739	6,120	6,700	7,960	7,960	7,960
7117 - Utilities - Electric	14,848	16,215	20,500	17,690	17,690	17,690
7118 - Utilities - Garbage	6,361	6,997	6,700	6,700	6,700	6,700
7119 - Utilities - Water	11,660	11,000	12,100	14,520	14,520	14,520
7140 - Schools/Conferences Registr	4,200	1,999	4,000	10,000	10,000	10,000
7142 - Travel Expense	3,610	9,042	-	-	-	-
7160 - Equipment Maintenance	118	-	-	1,000	1,000	1,000
7165 - Radio Maintenance	-	200	-	-	-	-
7170 - Facility Maintenance	1,025	-	-	-	-	-
7190 - Training Expense	47,614	43,311	65,000	64,350	64,350	64,350
Materials & Services Total	108,682	109,333	150,874	257,070	257,070	257,070
Grand Total	1,297,117	1,460,729	1,549,825	1,802,870	1,802,870	1,802,870

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 professional services for maintenance and repair of the district’s SCBA.

The budget also includes \$18,000 in SCBA masks for new employees and replacement of masks damaged beyond repair.

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Salaries & Wages						
5540 - Temporary Labor	-	-	15,000	-	-	-
5600 - Overtime	4,981	2,864	5,900	-	-	-
Salaries & Wages Total	4,981	2,864	20,900	-	-	-
Benefits						
6620 - SS/Medicare	330	222	1,600	-	-	-
6640 - Tri-Met Taxes	9	12	170	-	-	-
6656 - PERS Employer	1,284	727	5,200	-	-	-
6670 - Deferred Compensation	72	41	630	-	-	-
6690 - Café Plan Benefits	87	5	-	-	-	-
6691 - PEHP	11	2	-	-	-	-
Benefits Total	1,793	1,009	7,600	-	-	-
Materials & Services						
7110 - Professional Services	-	-	-	25,000	25,000	25,000
7140 - Schools/Conferences Registr	1,769	2,044	-	-	-	-
7145 - Mileage Reimbursement	232	132	-	-	-	-
7160 - Equipment Maintenance	26,516	40,911	20,300	26,900	26,900	26,900
7185 - SCBA Maintenance	30	-	-	-	-	-
Materials & Services Total	28,546	43,088	20,300	51,900	51,900	51,900
Grand Total	35,321	46,961	48,800	51,900	51,900	51,900

Compressor Program (101131)

Prior to FY 2023-24, the Compressor Program was included in the SCBA program budget (101130). The Compressor 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.

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Salaries & Wages						
5600 - Overtime	-	-	6,069	6,300	6,300	6,300
Salaries & Wages Total	-	-	6,069	6,300	6,300	6,300
Benefits						
6620 - SS/Medicare	-	-	500	500	500	500
6640 - Tri-Met Taxes	-	-	50	100	100	100
6655 - PFMLI	-	-	-	100	100	100
6656 - PERS Employer	-	-	1,500	1,600	1,600	1,600
6670 - Deferred Compensation	-	-	180	200	200	200
Benefits Total	-	-	2,230	2,500	2,500	2,500
Materials & Services						
7140 - Schools/Conferences Registr	-	-	8,531	-	-	-
7145 - Mileage Reimbursement	-	-	200	200	200	200
7160 - Equipment Maintenance	-	-	9,500	8,500	8,500	8,500
Materials & Services Total	-	-	18,231	8,700	8,700	8,700
Grand Total	-	-	26,530	17,500	17,500	17,500

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.

Prior to FY 2023-24, the Truck Program was included with USAR. USAR (101140) and Truck (101144) are now tracked as separate programs.



	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Salaries & Wages						
5545 - Premium Pay	128,843	129,648	170,200	187,700	187,700	187,700
5555 - School Replacement	-	2,302	-	-	-	-
5600 - Overtime	6,652	10,452	1,050	1,200	1,200	1,200
Salaries & Wages Total	135,495	142,401	171,250	188,900	188,900	188,900
Benefits						
6620 - SS/Medicare	8,678	10,402	13,200	14,500	14,500	14,500
6640 - Tri-Met Taxes	1,029	1,144	1,020	1,600	1,600	1,600
6655 - PFMLI	-	-	-	800	800	800
6656 - PERS Employer	32,393	33,841	43,900	47,400	47,400	47,400
6670 - Deferred Compensation	1,915	2,114	3,790	5,700	5,700	5,700
6690 - Café Plan Benefits	2,624	1,119	-	-	-	-
6691 - PEHP	309	458	-	-	-	-
Benefits Total	46,948	49,078	61,910	70,000	70,000	70,000
Materials & Services						
7008 - ORE CAT Corporate Activity Ta	0	-	-	-	-	-
7065 - Fire Fighting Supply	81	3,653	350	1,500	1,500	1,500
7085 - Uniform & Protective Eqpt	1,480	1,014	-	-	-	-
7095 - Software & Supplies	-	-	-	1,100	1,100	1,100
7155 - Vehicle Maintenance	224	-	-	-	-	-
7160 - Equipment Maintenance	374	591	-	-	-	-
7190 - Training Expense	12,223	845	4,600	3,500	3,500	3,500
Materials & Services Total	14,382	6,103	4,950	6,100	6,100	6,100
Grand Total	196,826	197,582	238,110	265,000	265,000	265,000

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.

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Salaries & Wages						
5545 - Premium Pay	71,127	63,114	81,500	108,600	108,600	108,600
5600 - Overtime	5,361	7,390	18,100	9,200	9,200	9,200
Salaries & Wages Total	76,488	70,504	99,600	117,800	117,800	117,800
Benefits						
6620 - SS/Medicare	4,653	5,128	6,200	9,100	9,100	9,100
6640 - Tri-Met Taxes	56	45	660	1,000	1,000	1,000
6655 - PFMLI	-	-	-	500	500	500
6656 - PERS Employer	18,189	16,762	25,200	29,600	29,600	29,600
6670 - Deferred Compensation	1,105	1,022	2,430	3,600	3,600	3,600
6690 - Café Plan Benefits	1,733	468	-	-	-	-
6691 - PEHP	130	163	-	-	-	-
Benefits Total	25,867	23,588	34,490	43,800	43,800	43,800
Materials & Services						
7065 - Fire Fighting Supply	-	486	4,290	1,000	1,000	1,000
7070 - Rescue Supply	107	-	-	-	-	-
7085 - Uniform & Protective Eqpt	28	7,394	3,000	3,000	3,000	3,000
7142 - Travel Expense	-	-	-	1,400	1,400	1,400
7160 - Equipment Maintenance	-	273	600	600	600	600
Materials & Services Total	135	8,153	7,890	6,000	6,000	6,000
Grand Total	102,490	102,244	141,980	167,600	167,600	167,600

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.



	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Salaries & Wages						
5545 - Premium Pay	68,184	61,954	69,700	81,500	81,500	81,500
5600 - Overtime	2,492	6,836	3,900	1,600	1,600	1,600
Salaries & Wages Total	70,676	68,790	73,600	83,100	83,100	83,100
Benefits						
6620 - SS/Medicare	4,721	5,091	4,800	6,400	6,400	6,400
6640 - Tri-Met Taxes	553	55	510	700	700	700
6655 - PFMLI	-	-	-	400	400	400
6656 - PERS Employer	16,193	15,752	19,600	20,900	20,900	20,900
6670 - Deferred Compensation	1,025	997	1,890	2,500	2,500	2,500
6690 - Café Plan Benefits	1,344	373	-	-	-	-
6691 - PEHP	127	164	-	-	-	-
Benefits Total	23,962	22,433	26,800	30,900	30,900	30,900
Materials & Services						
7070 - Rescue Supply	1,796	-	-	-	-	-
7085 - Uniform & Protective Eqpt	-	-	3,400	3,500	3,500	3,500
7095 - Software & Supplies	-	-	-	6,300	6,300	6,300
7140 - Schools/Conferences Registr	-	-	2,500	2,500	2,500	2,500
7160 - Equipment Maintenance	6,538	9,981	9,204	9,300	9,300	9,300
Materials & Services Total	8,334	9,981	15,104	21,600	21,600	21,600
Grand Total	102,972	101,204	115,504	135,600	135,600	135,600



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.

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Materials & Services						
7065 - Fire Fighting Supply	6,986	-	1,500	1,500	1,500	1,500
7095 - Software & Supplies	814	5,223	5,100	5,100	5,100	5,100
7140 - Schools/Conferences Registr	-	2,559	1,400	1,400	1,400	1,400
7142 - Travel Expense	3,399	4,392	8,460	8,460	8,460	8,460
7160 - Equipment Maintenance	1,000	-	-	-	-	-
7190 - Training Expense	7,760	32,179	2,540	2,540	2,540	2,540
Materials & Services Total	19,959	44,353	19,000	19,000	19,000	19,000
Capital Outlay						
8845 - Communications Equipment	-	-	-	-	-	-
Capital Outlay Total	-	-	-	-	-	-
Grand Total	19,959	44,353	19,000	19,000	19,000	19,000

Truck Program (101144)

Prior to FY 2023-24, the Truck Program was included in the USAR budget (101140). These programs are now separated. The Truck 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.

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Salaries & Wages						
5600 - Overtime	-	-	27,800	10,962	10,962	10,962
Salaries & Wages Total	-	-	27,800	10,962	10,962	10,962
Benefits						
6620 - SS/Medicare	-	-	2,100	900	900	900
6640 - Tri-Met Taxes	-	-	220	100	100	100
6655 - PFMLI	-	-	-	100	100	100
6656 - PERS Employer	-	-	6,900	2,800	2,800	2,800
6670 - Deferred Compensation	-	-	830	400	400	400
Benefits Total	-	-	10,050	4,300	4,300	4,300
Materials & Services						
7065 - Fire Fighting Supply	-	-	-	1,000	1,000	1,000
7190 - Training Expense	-	-	-	500	500	500
Materials & Services Total	-	-	-	1,500	1,500	1,500
Grand Total	-	-	37,850	16,762	16,762	16,762

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.

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Salaries & Wages						
5530 - Non-exempt Staff Group	19,701	-	-	-	-	-
5540 - Temporary Labor	-	-	5,000	5,000	5,000	5,000
5563 - Retirement/Separation Vaca	7,160	-	-	-	-	-
5600 - Overtime	76,321	78,141	75,000	70,000	70,000	70,000
Salaries & Wages Total	103,182	78,141	80,000	75,000	75,000	75,000
Benefits						
6620 - SS/Medicare	6,401	5,901	5,400	5,800	5,800	5,800
6640 - Tri-Met Taxes	788	524	560	700	700	700
6655 - PFMLI	-	-	-	300	300	300
6656 - PERS Employer	21,617	17,827	17,400	18,900	18,900	18,900
6670 - Deferred Compensation	1,834	1,025	2,100	2,300	2,300	2,300
6690 - Caf� Plan Benefits	1,905	40	-	-	-	-
6691 - PEHP	446	17	-	-	-	-
6693 - Health Trust	197	-	-	-	-	-
6703 - Cell/Tech Allowance	200	-	-	-	-	-
Benefits Total	33,388	25,333	25,460	28,000	28,000	28,000
Materials & Services						
7015 - Meeting Expense	-	-	300	400	400	400
7040 - Dues & Publications	1,033	1,573	2,000	3,200	3,200	3,200
7055 - Operating Supply	18,852	15,147	14,220	10,000	10,000	10,000
7065 - Fire Fighting Supply	160	-	-	-	-	-
7085 - Uniform & Protective Eqpt	11,419	26,022	44,800	40,000	40,000	40,000
7105 - Household Goods	111	250	-	-	-	-
7120 - Utilities - Other	228	681	-	-	-	-
7122 - Utilities - Telephone	3,938	1,041	-	-	-	-
7130 - Insurance - Property/Casualt	10,683	7,618	10,400	10,400	10,400	10,400
7140 - Schools/Conferences Registr	-	178	2,000	2,000	2,000	2,000
7141 - Tuition Reimbursement	17,686	-	20,000	20,000	20,000	20,000
7142 - Travel Expense	-	-	1,300	1,500	1,500	1,500
7145 - Mileage Reimbursement	33,667	16,272	50,000	35,000	35,000	35,000
7150 - Volunteer Fire Fighter Exp	50,019	10,000	40,000	40,000	40,000	40,000
7190 - Training Expense	-	1,257	2,000	10,800	10,800	10,800
Materials & Services Total	147,795	80,040	187,020	173,300	173,300	173,300
Grand Total	284,366	183,514	292,480	276,300	276,300	276,300

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.

Significant Changes

The adopted budget adds an EMS Officer to Emergency Medical Services.

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Salaries & Wages						
5100 - Exempt Salary	152,280	167,536	172,600	186,000	186,000	186,000
5300 - Represented Salary	180,236	73,769	142,900	252,300	252,300	252,300
5545 - Premium Pay	-	-	8,500	11,500	11,500	11,500
5600 - Overtime	5,983	16,389	56,000	52,020	52,020	52,020
Salaries & Wages Total	338,498	257,693	380,000	501,820	501,820	501,820
Benefits						
6620 - SS/Medicare	22,501	19,288	24,000	37,300	37,300	37,300
6640 - Tri-Met Taxes	2,692	2,041	2,610	4,200	4,200	4,200
6655 - PFMLI	-	-	550	1,900	1,900	1,900
6656 - PERS Employer	68,575	58,180	96,200	124,900	124,900	124,900
6670 - Deferred Compensation	20,746	13,785	22,880	33,900	33,900	33,900
6690 - Café Plan Benefits	8,406	4,587	7,600	-	-	-
6691 - PEHP	3,899	1,890	2,400	3,600	3,600	3,600
6693 - Health Trust	3,072	2,377	3,000	4,400	4,400	4,400
6703 - Cell/Tech Allowance	850	-	-	-	-	-
Benefits Total	130,741	102,149	159,240	210,200	210,200	210,200
Materials & Services						
7015 - Meeting Expense	218	225	500	510	510	510
7040 - Dues & Publications	10,502	2,280	3,530	3,600	3,600	3,600
7050 - Program R & D	30	-	-	-	-	-
7055 - Operating Supply	3,525	4,983	1,000	1,020	1,020	1,020
7075 - EMS Supply	327,145	365,235	434,980	408,800	408,800	408,800
7085 - Uniform & Protective Eqpt	10	704	2,500	2,550	2,550	2,550
7090 - Office Supplies	-	765	500	510	510	510
7095 - Software & Supplies	-	-	-	4,000	4,000	4,000
7110 - Professional Services	251,161	604,596	551,600	510,808	510,808	510,808

Departments & Programs — Emergency Medical Services (101600)

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
7118 - Utilities - Garbage	368	-	-	-	-	-
7140 - Schools/Conferences Registr	-	1,117	1,500	-	-	-
7142 - Travel Expense	-	231	6,000	6,120	6,120	6,120
7145 - Mileage Reimbursement	38	-	-	-	-	-
7160 - Equipment Maintenance	40,731	45,972	50,000	35,700	35,700	35,700
7180 - Computer & AV Maintenance	1,942	-	-	-	-	-
7190 - Training Expense	35	152	5,000	5,100	5,100	5,100
Materials & Services Total	635,703	1,026,262	1,057,110	978,718	978,718	978,718
Grand Total	1,104,942	1,386,104	1,596,350	1,690,738	1,690,738	1,690,738

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.

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Salaries & Wages						
5300 - Represented Salary	-	17,179	106,200	110,500	110,500	110,500
5520 - Fire Fighter	96,778	85,533	-	-	-	-
5545 - Premium Pay	5,352	5,332	5,600	5,900	5,900	5,900
5563 - Retirement/Separation Vaca	10,236	5,891	-	-	-	-
5600 - Overtime	-	-	1,000	1,020	1,020	1,020
Salaries & Wages Total	112,365	113,935	112,800	117,420	117,420	117,420
Benefits						
6620 - SS/Medicare	8,212	8,356	8,700	9,000	9,000	9,000
6640 - Tri-Met Taxes	886	910	960	1,000	1,000	1,000
6655 - PFMLI	-	-	250	500	500	500
6656 - PERS Employer	31,013	30,607	28,000	29,200	29,200	29,200
6670 - Deferred Compensation	5,148	3,503	8,000	8,300	8,300	8,300
6690 - Café Plan Benefits	2,905	3,722	3,800	-	-	-
6691 - PEHP	1,188	1,000	1,200	1,200	1,200	1,200
6693 - Health Trust	968	1,027	1,200	1,200	1,200	1,200
Benefits Total	50,321	49,126	52,110	50,400	50,400	50,400
Materials & Services						
7015 - Meeting Expense	-	-	500	770	770	770
7055 - Operating Supply	14,815	5,914	3,500	3,570	3,570	3,570
7085 - Uniform & Protective Eqpt	78	-	1,000	580	580	580
7140 - Schools/Conferences Registr	-	-	1,000	1,020	1,020	1,020
7142 - Travel Expense	-	-	2,000	2,040	2,040	2,040
Materials & Services Total	14,893	5,914	8,000	7,980	7,980	7,980
Grand Total	177,579	168,976	172,910	175,800	175,800	175,800

Station 1 Town Center (101301)



Station 1 was built in 1983 and responds to incidents in the Town Center, Southgate, Errol Heights, Johnson Creek, and Overland Park neighborhoods, as well as the 82nd Avenue corridor.

The station has four personnel that respond in Engine 301. Station 1 also has several administrative offices including the fire chief, command and general staff, and human capital.

Station 1 Budget Summary

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	-	6	-	-	-	-
7065 - Fire Fighting Supply	1,034	1,980	1,500	1,530	1,530	1,530
7085 - Uniform & Protective Eqpt	3,162	1,995	5,200	5,300	5,300	5,300
7090 - Office Supplies	153	480	300	310	310	310
7105 - Household Goods	2,659	2,324	3,200	3,260	3,260	3,260
7116 - Utilities - Natural Gas	3,907	5,761	10,100	13,420	13,420	13,420
7117 - Utilities - Electric	6,230	7,533	14,600	17,470	17,470	17,470
7118 - Utilities - Garbage	1,608	1,656	3,400	3,400	3,400	3,400
7119 - Utilities - Water	3,921	3,697	8,400	10,560	10,560	10,560
7170 - Facility Maintenance	4,576	-	500	510	510	510
Materials & Services Total	27,250	25,432	47,200	55,760	55,760	55,760
Grand Total	27,250	25,432	47,200	55,760	55,760	55,760

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.

The station is staffed with three personnel daily responding in Engine 302.

Station 2 Budget Summary

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	-	4	-	-	-	-
7065 - Fire Fighting Supply	867	821	1,500	1,530	1,530	1,530
7075 - EMS Supply	67	-	-	-	-	-
7085 - Uniform & Protective Eqpt	1,313	2,723	3,900	3,980	3,980	3,980
7090 - Office Supplies	49	25	300	310	310	310
7105 - Household Goods	2,314	2,673	2,400	2,450	2,450	2,450
7120 - Utilities - Other	38,750	33,545	38,800	40,000	40,000	40,000
7170 - Facility Maintenance	1,227	-	500	510	510	510
Materials & Services Total	44,588	39,792	47,400	48,780	48,780	48,780
Grand Total	44,588	39,792	47,400	48,780	48,780	48,780

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. Four 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

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	-	137	-	-	-	-
7065 - Fire Fighting Supply	585	2,192	1,500	1,530	1,530	1,530
7075 - EMS Supply	-	400	-	-	-	-
7080 - Fuel	169	-	-	-	-	-
7085 - Uniform & Protective Eqpt	3,809	2,431	6,500	6,630	6,630	6,630
7090 - Office Supplies	343	617	300	310	310	310
7105 - Household Goods	3,582	4,131	4,000	4,080	4,080	4,080
7116 - Utilities - Natural Gas	1,875	2,486	5,100	6,060	6,060	6,060
7117 - Utilities - Electric	11,977	13,842	27,800	29,800	29,800	29,800
7118 - Utilities - Garbage	1,241	1,167	2,500	2,500	2,500	2,500
7119 - Utilities - Water	4,928	5,231	10,500	12,600	12,600	12,600
7170 - Facility Maintenance	3,629	-	500	510	510	510
Materials & Services Total	32,138	32,633	58,700	64,020	64,020	64,020
Grand Total	32,138	32,633	58,700	64,020	64,020	64,020

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

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Materials & Services						
7065 - Fire Fighting Supply	4,744	3,183	3,500	3,570	3,570	3,570
7085 - Uniform & Protective Eqpt	3,572	3,424	5,200	5,300	5,300	5,300
7090 - Office Supplies	227	164	300	310	310	310
7105 - Household Goods	3,152	3,831	4,000	4,080	4,080	4,080
7116 - Utilities - Natural Gas	2,796	5,046	4,100	4,870	4,870	4,870
7117 - Utilities - Electric	10,602	11,405	12,000	12,860	12,860	12,860
7118 - Utilities - Garbage	2,431	2,454	2,500	2,500	2,500	2,500
7119 - Utilities - Water	9,389	8,624	9,400	11,280	11,280	11,280
7170 - Facility Maintenance	7,315	-	500	510	510	510
7210 - Small Tool, Eqpts & Furnishir	-	70	-	-	-	-
Materials & Services Total	44,228	38,202	41,500	45,280	45,280	45,280
Grand Total	44,228	38,202	41,500	45,280	45,280	45,280

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 has administrative offices for financial services.

Station 5 Budget Summary

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	-	75	-	-	-	-
7065 - Fire Fighting Supply	7,621	1,355	3,500	3,570	3,570	3,570
7085 - Uniform & Protective Eqpt	1,946	2,749	5,200	5,300	5,300	5,300
7090 - Office Supplies	399	258	300	310	310	310
7105 - Household Goods	2,433	3,295	3,200	3,260	3,260	3,260
7116 - Utilities - Natural Gas	4,250	6,825	5,900	7,010	7,010	7,010
7117 - Utilities - Electric	10,116	12,226	12,400	13,290	13,290	13,290
7118 - Utilities - Garbage	2,390	2,454	2,500	2,500	2,500	2,500
7119 - Utilities - Water	9,833	9,617	10,100	12,120	12,120	12,120
7170 - Facility Maintenance	2,061	-	500	510	510	510
7210 - Small Tool, Eqpts & Furnishir	2,487	1,574	-	-	-	-
Materials & Services Total	43,537	40,429	43,600	47,870	47,870	47,870
Grand Total	43,537	40,429	43,600	47,870	47,870	47,870

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

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Materials & Services						
7065 - Fire Fighting Supply	1,029	1,284	1,500	1,530	1,530	1,530
7085 - Uniform & Protective Eqpt	2,560	849	3,900	3,980	3,980	3,980
7090 - Office Supplies	280	239	300	310	310	310
7105 - Household Goods	2,343	2,510	2,400	2,450	2,450	2,450
7116 - Utilities - Natural Gas	1,584	2,506	2,300	2,730	2,730	2,730
7117 - Utilities - Electric	4,317	5,009	5,200	5,570	5,570	5,570
7118 - Utilities - Garbage	1,463	1,495	1,700	1,700	1,700	1,700
7119 - Utilities - Water	6,876	6,739	6,900	8,280	8,280	8,280
7170 - Facility Maintenance	573	-	500	510	510	510
Materials & Services Total	21,026	20,630	24,700	27,060	27,060	27,060
Grand Total	21,026	20,630	24,700	27,060	27,060	27,060

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

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	-	38	-	-	-	-
7065 - Fire Fighting Supply	771	651	1,500	1,530	1,530	1,530
7080 - Fuel	-	45	-	-	-	-
7085 - Uniform & Protective Eqpt	1,807	3,050	3,900	3,980	3,980	3,980
7090 - Office Supplies	138	555	300	310	310	310
7105 - Household Goods	1,962	3,401	2,400	2,450	2,450	2,450
7116 - Utilities - Natural Gas	2,475	3,812	3,500	4,160	4,160	4,160
7117 - Utilities - Electric	6,418	7,616	7,700	8,250	8,250	8,250
7118 - Utilities - Garbage	616	581	600	600	600	600
7119 - Utilities - Water	6,788	7,656	7,700	9,240	9,240	9,240
7170 - Facility Maintenance	2,671	-	500	510	510	510
7210 - Small Tool, Eqpts & Furnishir	109	-	-	-	-	-
Materials & Services Total	23,754	27,404	28,100	31,030	31,030	31,030
Grand Total	23,754	27,404	28,100	31,030	31,030	31,030

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 four full-time personnel on each 24-hour shift responding with Engine 308.

Station 8 Budget Summary

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	-	17	-	-	-	-
7065 - Fire Fighting Supply	557	801	1,500	1,530	1,530	1,530
7075 - EMS Supply	5	43	-	-	-	-
7085 - Uniform & Protective Eqpt	1,845	2,631	5,200	5,300	5,300	5,300
7090 - Office Supplies	190	127	300	310	310	310
7105 - Household Goods	1,840	2,183	3,200	3,260	3,260	3,260
7116 - Utilities - Natural Gas	3,874	4,925	4,900	5,820	5,820	5,820
7117 - Utilities - Electric	8,555	9,886	9,900	10,610	10,610	10,610
7118 - Utilities - Garbage	3,161	3,400	3,400	3,400	3,400	3,400
7119 - Utilities - Water	1,286	1,491	1,500	1,800	1,800	1,800
7170 - Facility Maintenance	30	-	500	510	510	510
Materials & Services Total	21,342	25,504	30,400	32,540	32,540	32,540
Grand Total	21,342	25,504	30,400	32,540	32,540	32,540

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

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	-	67	-	-	-	-
7065 - Fire Fighting Supply	689	207	1,500	1,530	1,530	1,530
7080 - Fuel	-	52	-	-	-	-
7085 - Uniform & Protective Eqpt	2,178	748	2,925	2,980	2,980	2,980
7090 - Office Supplies	197	171	300	310	310	310
7105 - Household Goods	2,498	3,391	2,400	2,450	2,450	2,450
7116 - Utilities - Natural Gas	1,292	2,518	1,900	2,260	2,260	2,260
7117 - Utilities - Electric	3,648	4,516	4,700	5,040	5,040	5,040
7118 - Utilities - Garbage	1,009	1,047	1,200	1,200	1,200	1,200
7119 - Utilities - Water	2,758	2,699	2,600	3,120	3,120	3,120
7170 - Facility Maintenance	2,689	-	500	510	510	510
Materials & Services Total	16,958	15,416	18,025	19,400	19,400	19,400
Grand Total	16,958	15,416	18,025	19,400	19,400	19,400

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

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Materials & Services						
7065 - Fire Fighting Supply	1,569	1,001	1,500	1,530	1,530	1,530
7085 - Uniform & Protective Eqpt	2,156	1,460	2,925	2,980	2,980	2,980
7090 - Office Supplies	193	251	300	310	310	310
7105 - Household Goods	2,952	2,134	2,400	2,450	2,450	2,450
7116 - Utilities - Natural Gas	6,319	8,182	8,400	9,980	9,980	9,980
7117 - Utilities - Electric	8,995	9,382	10,300	11,040	11,040	11,040
7118 - Utilities - Garbage	2,100	2,149	2,400	2,400	2,400	2,400
7119 - Utilities - Water	4,231	4,904	5,700	6,840	6,840	6,840
7170 - Facility Maintenance	2,330	4	500	510	510	510
Materials & Services Total	30,846	29,467	34,425	38,040	38,040	38,040
Grand Total	30,846	29,467	34,425	38,040	38,040	38,040

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

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	7,944	7,409	8,000	8,000	8,000	8,000
7065 - Fire Fighting Supply	1,151	605	1,500	1,530	1,530	1,530
7085 - Uniform & Protective Eqpt	2,396	2,167	2,925	2,980	2,980	2,980
7090 - Office Supplies	86	298	300	310	310	310
7105 - Household Goods	2,191	3,145	2,400	2,450	2,450	2,450
7116 - Utilities - Natural Gas	7,727	6,457	5,800	6,890	6,890	6,890
7117 - Utilities - Electric	5,192	5,910	6,200	6,650	6,650	6,650
7118 - Utilities - Garbage	2,677	2,742	3,000	3,000	3,000	3,000
7119 - Utilities - Water	2,539	2,667	3,100	3,720	3,720	3,720
7160 - Equipment Maintenance	-	55	-	-	-	-
7170 - Facility Maintenance	1,806	-	500	510	510	510
Materials & Services Total	33,708	31,455	33,725	36,040	36,040	36,040
Grand Total	33,708	31,455	33,725	36,040	36,040	36,040

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

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Materials & Services						
7065 - Fire Fighting Supply	-	-	400	-	-	-
7090 - Office Supplies	66	-	100	-	-	-
7105 - Household Goods	515	261	350	-	-	-
7116 - Utilities - Natural Gas	2,047	2,896	4,100	4,870	4,870	4,870
7117 - Utilities - Electric	4,083	4,497	4,900	5,250	5,250	5,250
7118 - Utilities - Garbage	616	686	700	700	700	700
7120 - Utilities - Other	275	1,000	1,100	1,100	1,100	1,100
7170 - Facility Maintenance	362	-	-	-	-	-
Materials & Services Total	7,964	9,340	11,650	11,920	11,920	11,920
Grand Total	7,964	9,340	11,650	11,920	11,920	11,920

Station 13 Clarkes (101313)



Station 13 was built in 1955 and was staffed by volunteer firefighters that responded with Volunteer Engine 313 and Brush 313.

With the levy funding, the station will be staffed by three full-time personnel on each 24-hour shift beginning July 1, 2024.

Station 13 Budget Summary

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Materials & Services						
7065 - Fire Fighting Supply	52	-	400	410	410	410
7085 - Uniform & Protective Eqpt	4	-	-	3,980	3,980	3,980
7090 - Office Supplies	-	-	100	310	310	310
7105 - Household Goods	268	-	350	2,450	2,450	2,450
7116 - Utilities - Natural Gas	1,633	1,095	2,100	2,910	2,910	2,910
7117 - Utilities - Electric	5,139	6,917	6,300	8,010	8,010	8,010
7118 - Utilities - Garbage	616	633	700	1,400	1,400	1,400
7120 - Utilities - Other	275	1,000	1,100	-	-	-
7170 - Facility Maintenance	184	-	-	510	510	510
Materials & Services Total	8,171	9,645	11,050	19,980	19,980	19,980
Grand Total	8,171	9,645	11,050	19,980	19,980	19,980

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 five full-time personnel each shift. Four 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

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	-	106	-	-	-	-
7065 - Fire Fighting Supply	1,196	1,663	1,500	1,530	1,530	1,530
7080 - Fuel	-	6	-	-	-	-
7085 - Uniform & Protective Eqpt	2,075	2,191	5,200	5,300	5,300	5,300
7090 - Office Supplies	181	168	300	310	310	310
7105 - Household Goods	2,873	2,526	4,000	4,080	4,080	4,080
7116 - Utilities - Natural Gas	6,558	9,367	9,500	11,280	11,280	11,280
7117 - Utilities - Electric	11,845	13,255	14,000	15,010	15,010	15,010
7118 - Utilities - Garbage	3,415	2,938	3,800	3,800	3,800	3,800
7119 - Utilities - Water	1,421	2,237	2,100	2,520	2,520	2,520
7170 - Facility Maintenance	4,455	52	500	510	510	510
7210 - Small Tool, Eqpts & Furnishir	112	-	-	-	-	-
Materials & Services Total	34,133	34,510	40,900	44,340	44,340	44,340
Grand Total	34,133	34,510	40,900	44,340	44,340	44,340

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 four full-time personnel on each 24-hour shift.

Station 15 Budget Summary

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	-	677	-	-	-	-
7065 - Fire Fighting Supply	627	1,175	1,500	1,530	1,530	1,530
7085 - Uniform & Protective Eqpt	2,049	2,369	5,200	5,300	5,300	5,300
7090 - Office Supplies	97	96	300	310	310	310
7105 - Household Goods	2,062	3,402	3,200	3,260	3,260	3,260
7116 - Utilities - Natural Gas	5,427	6,552	7,400	8,790	8,790	8,790
7117 - Utilities - Electric	11,487	9,901	11,300	12,110	12,110	12,110
7118 - Utilities - Garbage	1,832	1,883	2,100	2,100	2,100	2,100
7119 - Utilities - Water	7,155	6,331	17,900	13,080	13,080	13,080
7170 - Facility Maintenance	1,480	-	500	510	510	510
Materials & Services Total	32,216	32,387	49,400	46,990	46,990	46,990
Grand Total	32,216	32,387	49,400	46,990	46,990	46,990

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 paramedics respond to incidents utilizing Medic 316. The station also houses a battalion chief who responds to incidents utilizing BC 303.

Station 16 Budget Summary

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	1,212	275	-	-	-	-
7065 - Fire Fighting Supply	6,624	4,260	3,500	3,570	3,570	3,570
7070 - Rescue Supply	-	32	-	-	-	-
7075 - EMS Supply	-	776	-	-	-	-
7080 - Fuel	-	77	-	-	-	-
7085 - Uniform & Protective Eqpt	4,156	5,764	7,800	7,960	7,960	7,960
7090 - Office Supplies	435	310	300	310	310	310
7105 - Household Goods	3,527	4,728	5,600	5,710	5,710	5,710
7116 - Utilities - Natural Gas	4,630	5,245	5,700	6,770	6,770	6,770
7117 - Utilities - Electric	15,787	17,610	18,600	19,940	19,940	19,940
7118 - Utilities - Garbage	2,014	2,072	2,300	2,300	2,300	2,300
7119 - Utilities - Water	6,953	8,581	12,000	14,400	14,400	14,400
7170 - Facility Maintenance	2,003	-	500	510	510	510
7210 - Small Tool, Eqpts & Furnishir	520	-	-	-	-	-
Materials & Services Total	47,861	49,730	56,300	61,470	61,470	61,470
Grand Total	47,861	49,730	56,300	61,470	61,470	61,470

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, 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

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Materials & Services						
7065 - Fire Fighting Supply	723	481	1,500	1,530	1,530	1,530
7085 - Uniform & Protective Eqpt	1,060	2,027	2,925	2,980	2,980	2,980
7090 - Office Supplies	119	161	300	310	310	310
7105 - Household Goods	2,424	2,951	2,400	2,450	2,450	2,450
7116 - Utilities - Natural Gas	2,928	4,208	4,100	4,870	4,870	4,870
7117 - Utilities - Electric	7,879	10,146	9,300	9,970	9,970	9,970
7118 - Utilities - Garbage	504	523	600	600	600	600
7119 - Utilities - Water	3,689	3,617	3,700	4,440	4,440	4,440
7170 - Facility Maintenance	1,564	71	500	510	510	510
Materials & Services Total	20,892	24,185	25,325	27,660	27,660	27,660
Grand Total	20,892	24,185	25,325	27,660	27,660	27,660

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

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	-	134	-	-	-	-
7065 - Fire Fighting Supply	1,368	1,211	1,500	1,530	1,530	1,530
7085 - Uniform & Protective Eqpt	2,944	1,327	2,925	2,980	2,980	2,980
7090 - Office Supplies	121	216	300	310	310	310
7105 - Household Goods	2,491	2,158	2,400	2,450	2,450	2,450
7116 - Utilities - Natural Gas	4,198	4,990	9,100	10,810	10,810	10,810
7117 - Utilities - Electric	7,497	8,329	9,000	9,650	9,650	9,650
7118 - Utilities - Garbage	1,518	1,551	1,600	1,600	1,600	1,600
7170 - Facility Maintenance	988	-	500	510	510	510
Materials & Services Total	21,124	19,916	27,325	29,840	29,840	29,840
Grand Total	21,124	19,916	27,325	29,840	29,840	29,840

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, allowing staffing to increase to a full-time crew.

The station houses a total of four 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

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Materials & Services						
7065 - Fire Fighting Supply	6,269	1,449	6,040	3,570	3,570	3,570
7085 - Uniform & Protective Eqpt	5,575	1,048	5,200	5,300	5,300	5,300
7090 - Office Supplies	104	356	300	310	310	310
7105 - Household Goods	2,469	2,335	3,200	3,260	3,260	3,260
7116 - Utilities - Natural Gas	3,989	5,338	5,700	6,770	6,770	6,770
7117 - Utilities - Electric	13,900	13,294	15,700	16,830	16,830	16,830
7118 - Utilities - Garbage	1,231	1,267	1,400	1,400	1,400	1,400
7119 - Utilities - Water	4,853	3,654	3,700	4,440	4,440	4,440
7170 - Facility Maintenance	3,797	-	500	510	510	510
Materials & Services Total	42,187	28,742	41,740	42,390	42,390	42,390
Grand Total	42,187	28,742	41,740	42,390	42,390	42,390

Station 21 Centennial Park (1013121)



Station 21 is used to support the Volunteer program.

Station 21 Budget Summary

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	295	-	-	-	-	-
7065 - Fire Fighting Supply	-	-	400	410	410	410
7090 - Office Supplies	-	-	100	100	100	100
7105 - Household Goods	-	-	350	360	360	360
7116 - Utilities - Natural Gas	1,233	1,432	1,600	1,900	1,900	1,900
7117 - Utilities - Electric	3,849	4,717	4,500	4,820	4,820	4,820
7118 - Utilities - Garbage	578	548	700	700	700	700
7119 - Utilities - Water	921	885	900	1,080	1,080	1,080
7170 - Facility Maintenance	1,005	-	500	510	510	510
Materials & Services Total	7,880	7,582	9,050	9,880	9,880	9,880
Grand Total	7,880	7,582	9,050	9,880	9,880	9,880

Station 22 Gladstone (101322)



Clackamas Fire began operations out of Station 22 in the City of Gladstone on June 1st, 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

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	13	322	-	-	-	-
7065 - Fire Fighting Supply	191	1,660	1,500	1,530	1,530	1,530
7085 - Uniform & Protective Eqpt	115	2,308	3,250	3,320	3,320	3,320
7090 - Office Supplies	266	525	300	310	310	310
7105 - Household Goods	3,115	5,976	2,400	2,450	2,450	2,450
7116 - Utilities - Natural Gas	-	1,765	300	360	360	360
7117 - Utilities - Electric	-	4,638	2,600	2,790	2,790	2,790
7119 - Utilities - Water	-	1,847	1,000	1,200	1,200	1,200
7170 - Facility Maintenance	-	9	500	510	510	510
Materials & Services Total	3,700	19,050	11,850	12,470	12,470	12,470
Grand Total	3,700	19,050	11,850	12,470	12,470	12,470

Station 71 Sandy (101371)



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

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

Station 71 Budget Summary

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Materials & Services						
7065 - Fire Fighting Supply	-	8	1,500	1,530	1,530	1,530
7085 - Uniform & Protective Eqpt	-	-	5,200	5,300	5,300	5,300
7090 - Office Supplies	-	-	300	310	310	310
7105 - Household Goods	-	163	5,000	5,100	5,100	5,100
7116 - Utilities - Natural Gas	-	-	4,000	4,750	4,750	4,750
7117 - Utilities - Electric	-	-	19,800	21,230	21,230	21,230
7119 - Utilities - Water	-	-	4,500	5,400	5,400	5,400
7170 - Facility Maintenance	-	-	500	510	510	510
Materials & Services Total	-	171	40,800	44,130	44,130	44,130
Grand Total	-	171	40,800	44,130	44,130	44,130

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).

Volunteer Stations Budget Summary

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Materials & Services						
7065 - Fire Fighting Supply	-	-	450	870	870	870
7090 - Office Supplies	-	-	100	200	200	200
7105 - Household Goods	-	-	450	820	820	820
7116 - Utilities - Natural Gas	-	-	4,500	5,340	5,340	5,340
7117 - Utilities - Electric	-	-	9,900	10,610	10,610	10,610
7119 - Utilities - Water	-	-	1,000	1,200	1,200	1,200
7120 - Utilities - Other	-	-	2,200	2,200	2,200	2,200
Materials & Services Total	-	-	18,600	21,240	21,240	21,240
Grand Total	-	-	18,600	21,240	21,240	21,240

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 consolidates healthcare costs (Café Plan) in administration rather than within individual departments.

The district’s workers’ compensation is increasing by 84% in FY 2024-25.

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Salaries & Wages						
5100 - Exempt Salary	708,652	621,937	554,000	609,800	609,800	609,800
5300 - Represented Salary	-	-	145,000	118,200	118,200	118,200
5563 - Retirement/Separation Vaca	-	33,422	-	20,000	20,000	20,000
5600 - Overtime	4,416	335	40,000	-	-	-
Salaries & Wages Total	713,068	655,695	741,500	748,000	748,000	748,000
Benefits						
6620 - SS/Medicare	46,342	42,538	50,500	50,800	50,800	50,800
6640 - Tri-Met Taxes	5,635	5,244	5,180	6,000	6,000	6,000
6655 - PFMLI	-	-	1,025	2,400	2,400	2,400
6656 - PERS Employer	172,406	154,742	185,200	161,100	161,100	161,100
6670 - Deferred Compensation	25,206	22,948	29,000	50,200	50,200	50,200
6675 - Unemployment	14,436	633	75,000	15,000	15,000	15,000
6680 - Life Insurance	38,589	42,416	52,000	60,000	60,000	60,000
6689 - Cafe Plan Claims Costs	3,828,218	4,882,064	5,978,300	7,950,200	7,950,200	7,950,200
6690 - Café Plan Benefits	31,628	85,225	15,050	-	-	-
6691 - PEHP	4,387	4,373	6,000	6,000	6,000	6,000
6692 - Other Post-Employ Benefits	786,328	864,398	775,000	865,000	865,000	865,000
6693 - Health Trust	7,200	7,118	6,400	7,300	7,300	7,300
6703 - Cell/Tech Allowance	550	-	600	-	-	-
6705 - Workers Compensation	671,808	662,165	1,056,000	1,499,900	1,499,900	1,499,900
Benefits Total	5,632,733	6,773,865	8,235,255	10,673,900	10,673,900	10,673,900
Materials & Services						
7010 - Election Costs	-	82,664	-	85,000	85,000	85,000
7015 - Meeting Expense	530	3,705	2,000	2,040	2,040	2,040
7035 - Bank Charges	3	-	-	-	-	-
7040 - Dues & Publications	262	7,834	2,000	2,040	2,040	2,040
7045 - Awards & Recognitions	-	60	-	-	-	-
7055 - Operating Supply	4,535	3,079	28,500	4,590	4,590	4,590
7080 - Fuel	62	45	-	-	-	-
7085 - Uniform & Protective Eqpt	2,907	1,592	3,500	6,630	6,630	6,630
7090 - Office Supplies	1,596	855	1,000	1,020	1,020	1,020
7095 - Software & Supplies	-	15,508	20,000	1,580	1,580	1,580
7105 - Household Goods	1,009	1,155	1,500	7,960	7,960	7,960
7110 - Professional Services	99,965	61,305	88,000	149,760	149,760	149,760

Departments & Programs — Administration (101400)

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
7116 - Utilities - Natural Gas	3,907	5,870	-	-	-	-
7117 - Utilities - Electric	6,230	7,204	-	-	-	-
7118 - Utilities - Garbage	1,608	1,656	-	-	-	-
7119 - Utilities - Water	4,310	4,640	-	-	-	-
7120 - Utilities - Other	1,472	1,461	-	-	-	-
7130 - Insurance - Property/Casualty	275,332	297,666	380,760	428,195	428,195	428,195
7140 - Schools/Conferences Registr	415	2,811	3,500	3,570	3,570	3,570
7142 - Travel Expense	832	7,604	-	-	-	-
7145 - Mileage Reimbursement	25	-	-	-	-	-
7175 - Office Equipment Maintenan	288	-	-	-	-	-
7180 - Computer & AV Maintenance	-	325	-	-	-	-
7205 - Postage & Freight	41	-	-	-	-	-
Materials & Services Total	405,329	507,040	530,760	692,385	692,385	692,385
Debt Service						
9916 - Debt Service Principal	1,445,000	2,007,399	2,203,120	2,410,200	2,410,200	2,410,200
9917 - Debt Service Interest	630,504	793,901	702,500	605,200	605,200	605,200
Debt Service Total	2,075,504	2,801,300	2,905,620	3,015,400	3,015,400	3,015,400
Grand Total	8,826,634	10,737,899	12,413,135	15,129,685	15,129,685	15,129,685

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.

Significant Changes

Software costs of \$93,000 are moved from Information Technology (101220) to Planning & Strategic Services.

A data analyst position funded in the prior year is instead being filled by a professional services contract.

A community resilience officer position is being created in FY 2024-25.

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Salaries & Wages						
5100 - Exempt Salary	-	-	-	108,100	108,100	108,100
Salaries & Wages Total	-	-	-	108,100	108,100	108,100
Benefits						
6620 - SS/Medicare	-	-	-	8,300	8,300	8,300
6640 - Tri-Met Taxes	-	-	-	900	900	900
6655 - PFMLI	-	-	-	500	500	500
6656 - PERS Employer	-	-	-	11,100	11,100	11,100
6670 - Deferred Compensation	-	-	-	4,400	4,400	4,400
6690 - Café Plan Benefits	-	-	3,800	-	-	-
6691 - PEHP	-	-	-	1,200	1,200	1,200
6693 - Health Trust	-	-	-	1,100	1,100	1,100
Benefits Total	-	-	3,800	27,500	27,500	27,500
Materials & Services						
7055 - Operating Supply	-	-	8,000	1,780	1,780	1,780
7095 - Software & Supplies	-	-	-	93,070	93,070	93,070
7110 - Professional Services	-	19,690	149,750	104,600	104,600	104,600
7140 - Schools/Conferences Registr	-	-	1,800	2,950	2,950	2,950
7142 - Travel Expense	-	-	11,100	10,400	10,400	10,400
Materials & Services Total	-	19,690	170,650	212,800	212,800	212,800
Grand Total	-	19,690	174,450	348,400	348,400	348,400

Logistics (101440)

The Logistics Department supplies the district’s 24 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

Uniform and protective equipment budget is increased to accommodate levy hiring.

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Salaries & Wages						
5100 - Exempt Salary	137,360	102,878	168,800	170,300	170,300	170,300
5200 - Non-Exempt Salary	180,033	189,814	215,300	227,700	227,700	227,700
5600 - Overtime	-	-	1,000	1,000	1,000	1,000
Salaries & Wages Total	317,392	292,692	400,600	399,000	399,000	399,000
Benefits						
6620 - SS/Medicare	24,076	21,768	29,500	30,500	30,500	30,500
6640 - Tri-Met Taxes	2,557	2,337	3,110	3,300	3,300	3,300
6655 - PFMLI	-	-	800	1,600	1,600	1,600
6656 - PERS Employer	66,772	64,121	87,100	90,300	90,300	90,300
6670 - Deferred Compensation	9,229	13,615	26,830	22,400	22,400	22,400
6690 - Caf� Plan Benefits	12,121	6,957	18,800	-	-	-
6691 - PEHP	4,700	4,042	6,000	6,000	6,000	6,000
6693 - Health Trust	2,631	2,630	3,900	4,000	4,000	4,000
6701 - Vehicle Allowance	1,469	-	-	-	-	-
Benefits Total	123,556	115,470	176,040	158,100	158,100	158,100
Materials & Services						
7008 - ORE CAT Corporate Activity Ta	-	40	-	-	-	-
7040 - Dues & Publications	2,000	-	2,000	2,000	2,000	2,000
7055 - Operating Supply	5,135	16,572	19,770	5,440	5,440	5,440
7078 - Department Consumables	219	2,260	700	2,000	2,000	2,000
7085 - Uniform & Protective Eqpt	114,312	243,581	254,185	272,495	272,495	272,495
7090 - Office Supplies	588	814	790	1,000	1,000	1,000
7105 - Household Goods	592	507	1,120	1,100	1,100	1,100
7116 - Utilities - Natural Gas	7,838	10,781	10,600	12,590	12,590	12,590
7117 - Utilities - Electric	17,444	17,901	19,100	20,480	20,480	20,480
7119 - Utilities - Water	7,626	7,180	8,000	9,600	9,600	9,600
7145 - Mileage Reimbursement	-	-	50	50	50	50
7160 - Equipment Maintenance	104	-	5,000	20,200	20,200	20,200
7170 - Facility Maintenance	79	23	-	-	-	-
7187 - Fire Extinguisher Expense	9,482	3,629	11,100	17,125	17,125	17,125
7205 - Postage & Freight	22,481	26,018	34,000	28,000	28,000	28,000
7210 - Small Tool, Eqpts & Furnishir	241	1,596	1,950	700	700	700
Materials & Services Total	188,142	330,902	368,365	392,780	392,780	392,780
Grand Total	629,090	739,064	945,005	949,880	949,880	949,880

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.

Significant Changes

The adopted budget adds overtime to cover weekend on-call rotations for fleet technicians. This will improve after-hours service and the availability of fleet technicians.

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Salaries & Wages						
5100 - Exempt Salary	247,430	255,714	266,000	281,900	281,900	281,900
5200 - Non-Exempt Salary	489,204	521,193	553,000	591,000	591,000	591,000
5540 - Temporary Labor	-	-	-	5,800	5,800	5,800
5545 - Premium Pay	-	-	-	-	-	-
5600 - Overtime	7,620	17,045	12,000	41,000	26,500	26,500
Salaries & Wages Total	744,254	793,952	831,000	905,200	905,200	905,200
Benefits						
6620 - SS/Medicare	57,775	60,719	63,600	67,700	67,700	67,700
6640 - Tri-Met Taxes	6,006	6,378	6,700	7,300	7,300	7,300
6655 - PFMLI	-	-	1,650	3,500	3,500	3,500
6656 - PERS Employer	130,615	145,128	167,400	178,200	178,200	178,200
6670 - Deferred Compensation	19,277	30,195	20,360	40,700	40,700	40,700
6690 - Café Plan Benefits	32,849	23,908	33,800	-	-	-
6691 - PEHP	10,400	10,790	10,800	10,800	10,800	10,800
6693 - Health Trust	7,336	7,769	8,200	8,800	8,800	8,800
6702 - Tool Allowance	5,950	6,000	6,000	6,000	6,000	6,000
Benefits Total	270,208	290,886	318,510	323,000	323,000	323,000
Materials & Services						
7008 - ORE CAT Corporate Activity Ta	534	451	500	1,000	1,000	-
7040 - Dues & Publications	289	-	1,100	1,200	1,200	1,200
7055 - Operating Supply	103,818	163,727	157,108	156,624	156,624	156,624
7078 - Department Consumables	14,712	19,636	19,000	19,900	19,900	19,900
7080 - Fuel	350,308	413,074	508,882	480,030	480,030	480,030
7085 - Uniform & Protective Eqpt	6,924	6,264	7,972	8,872	8,872	8,872
7090 - Office Supplies	560	509	750	1,100	1,100	1,100

Departments & Programs — Fleet Services (101150)

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
7095 - Software & Supplies	9,069	9,531	10,595	10,550	10,550	10,550
7105 - Household Goods	727	1,327	1,000	1,000	1,000	1,000
7118 - Utilities - Garbage	3,124	3,184	3,300	3,370	3,370	3,370
7140 - Schools/Conferences Registr	962	4,916	8,000	10,000	10,000	10,000
7155 - Vehicle Maintenance	385,989	411,460	569,886	497,800	497,800	498,800
7160 - Equipment Maintenance	65,988	47,157	64,630	63,700	63,700	63,700
7170 - Facility Maintenance	5,687	15	-	-	-	-
7210 - Small Tool, Eqpts & Furnishir	1,575	3,469	5,000	5,000	5,000	5,000
Materials & Services Total	950,266	1,084,720	1,357,723	1,260,146	1,260,146	1,260,146
Grand Total	1,964,728	2,169,559	2,507,233	2,488,346	2,488,346	2,488,346

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 24 fire stations, a training center, a logistics/fleet center, and administrative offices.

Significant Changes

The adopted budget adds a Facilities Manager to Facilities.

The budget also includes \$200,000 in one-time funds for a comprehensive facilities study. The study will help the district create a strategic and long-term capital plan for its facilities’ needs.

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Salaries & Wages						
5100 - Exempt Salary	116,797	-	40,000	133,300	133,300	133,300
5200 - Non-Exempt Salary	-	-	180,700	221,200	221,200	221,200
5530 - Non-exempt Staff Group	192,408	191,257	-	-	-	-
5540 - Temporary Labor	281	240	5,000	-	-	-
5563 - Retirement/Separation Vaca	22,052	-	-	-	-	-
5600 - Overtime	174	497	3,000	3,000	3,000	3,000
Salaries & Wages Total	331,711	191,995	228,700	357,500	357,500	357,500
Benefits						
6620 - SS/Medicare	25,113	14,556	16,700	27,400	27,400	27,400
6640 - Tri-Met Taxes	2,617	1,533	1,820	3,000	3,000	3,000
6655 - PFMLI	-	-	500	1,500	1,500	1,500
6656 - PERS Employer	69,854	35,552	49,000	66,400	66,400	66,400
6670 - Deferred Compensation	7,311	5,791	6,090	14,200	14,200	14,200
6690 - Café Plan Benefits	13,222	9,211	11,300	-	-	-
6691 - PEHP	4,700	3,444	3,600	4,800	4,800	4,800
6693 - Health Trust	3,092	1,912	2,200	3,600	3,600	3,600
Benefits Total	125,907	71,999	91,210	120,900	120,900	120,900
Materials & Services						
7015 - Meeting Expense	33	-	200	200	200	200
7055 - Operating Supply	5,065	1,673	-	-	-	-
7085 - Uniform & Protective Eqpt	711	509	600	1,000	1,000	1,000
7090 - Office Supplies	-	15	-	-	-	-
7105 - Household Goods	182	2,009	1,000	1,000	1,000	1,000
7110 - Professional Services	-	1,542	85,000	250,000	250,000	250,000
7120 - Utilities - Other	92,566	82,287	100,000	100,000	100,000	100,000
7170 - Facility Maintenance	144,209	227,558	311,920	319,000	319,000	319,000
7210 - Small Tool, Eqpts & Furnishir	21,004	7,356	15,000	15,000	15,000	15,000
Materials & Services Total	263,768	322,949	513,720	686,200	686,200	686,200
Grand Total	721,387	586,943	833,630	1,164,600	1,164,600	1,164,600

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.

Significant Changes

In FY 2023-24, the district made the tough decision to undergo a strategic restructuring of its IT operations, transitioning from an in-house IT staff to outsourcing information technology services. This decision was made with the objective of enhancing service levels while realizing cost efficiencies for the district. The adopted budget shows a reduction in salaries and wages and includes \$400,000 in professional services for IT managed services.

The adopted budget moves \$300,000 in software costs from Information Technology to the individual departments who directly manage those software programs.

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Salaries & Wages						
5100 - Exempt Salary	245,892	262,070	50,900	-	-	-
5200 - Non-Exempt Salary	253,095	295,233	37,200	-	-	-
5540 - Temporary Labor	-	380	-	-	-	-
5600 - Overtime	-	5,027	1,000	-	-	-
Salaries & Wages Total	498,987	562,710	89,100	-	-	-
Benefits						
6620 - SS/Medicare	38,409	41,817	10,600	-	-	-
6640 - Tri-Met Taxes	4,076	4,498	1,050	-	-	-
6655 - PFMLI	-	-	100	-	-	-
6656 - PERS Employer	107,376	119,065	17,700	-	-	-
6670 - Deferred Compensation	12,364	28,439	2,780	-	-	-
6690 - Café Plan Benefits	19,688	8,600	18,800	-	-	-
6691 - PEHP	6,550	6,893	900	-	-	-
6693 - Health Trust	4,990	5,375	800	-	-	-
6701 - Vehicle Allowance	4,408	-	-	-	-	-
6703 - Cell/Tech Allowance	250	500	-	-	-	-
Benefits Total	198,112	215,187	52,730	-	-	-
Materials & Services						
7015 - Meeting Expense	52	-	-	-	-	-
7040 - Dues & Publications	80	40	-	-	-	-
7055 - Operating Supply	-	355	500	500	500	500
7085 - Uniform & Protective Eqpt	23	346	500	-	-	-
7090 - Office Supplies	471	374	500	500	500	500
7095 - Software & Supplies	235,947	513,141	601,840	283,900	283,900	283,900
7105 - Household Goods	351	444	500	500	500	500
7110 - Professional Services	96,487	133,718	396,000	420,000	420,000	420,000

Departments & Programs — Information Technology (101220)

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
7116 - Utilities - Natural Gas	1,114	1,156	1,200	-	-	-
7117 - Utilities - Electric	2,014	2,915	1,700	-	-	-
7119 - Utilities - Water	357	359	400	-	-	-
7120 - Utilities - Other	29,160	18,360	52,900	172,000	172,000	172,000
7122 - Utilities - Telephone	279,360	288,675	352,590	220,200	220,200	220,200
7140 - Schools/Conferences Registr	-	38	5,000	1,000	1,000	1,000
7142 - Travel Expense	-	-	2,000	2,500	2,500	2,500
7145 - Mileage Reimbursement	-	831	500	-	-	-
7170 - Facility Maintenance	71	-	-	-	-	-
7175 - Office Equipment Maintenanc	37,588	37,216	38,500	40,400	40,400	40,400
7180 - Computer & AV Maintenance	72,392	48,490	35,000	30,000	30,000	30,000
7210 - Small Tool, Eqpts & Furnishir	15	159	-	-	-	-
Materials & Services Total	755,481	1,046,617	1,489,630	1,171,500	1,171,500	1,171,500
Grand Total	1,452,580	1,824,514	1,631,460	1,171,500	1,171,500	1,171,500

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.

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Salaries & Wages						
5506 - Exempt Staff Group	175,506	-	-	-	-	-
5540 - Temporary Labor	5,900	-	-	-	-	-
Salaries & Wages Total	181,406	-	-	-	-	-
Benefits						
6620 - SS/Medicare	13,863	-	-	-	-	-
6640 - Tri-Met Taxes	1,447	-	-	-	-	-
6656 - PERS Employer	35,793	-	-	-	-	-
6670 - Deferred Compensation	4,857	-	-	-	-	-
6690 - Café Plan Benefits	4,141	-	-	-	-	-
6691 - PEHP	2,000	-	-	-	-	-
6693 - Health Trust	1,540	-	-	-	-	-
6701 - Vehicle Allowance	2,388	-	-	-	-	-
6703 - Cell/Tech Allowance	325	-	-	-	-	-
Benefits Total	66,353	-	-	-	-	-
Materials & Services						
7055 - Operating Supply	28	-	-	-	-	-
7090 - Office Supplies	304	-	-	-	-	-
7095 - Software & Supplies	258,664	-	-	-	-	-
7110 - Professional Services	28,535	-	-	-	-	-
Materials & Services Total	287,530	-	-	-	-	-
Grand Total	535,289	-	-	-	-	-

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.

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Salaries & Wages						
5200 - Non-Exempt Salary	54,121	57,119	61,500	58,600	58,600	58,600
5300 - Represented Salary	829,534	606,658	600,200	608,600	608,600	608,600
5600 - Overtime	62,581	67,055	68,520	68,500	68,500	68,500
Salaries & Wages Total	946,236	730,831	730,220	750,700	750,700	750,700
Benefits						
6620 - SS/Medicare	70,473	54,738	55,800	57,500	57,500	57,500
6640 - Tri-Met Taxes	6,481	4,489	5,870	6,200	6,200	6,200
6655 - PFMLI	-	-	1,300	2,900	2,900	2,900
6656 - PERS Employer	221,820	171,818	185,600	191,300	191,300	191,300
6670 - Deferred Compensation	37,681	34,579	45,310	51,000	51,000	51,000
6690 - Café Plan Benefits	28,723	16,268	22,600	-	-	-
6691 - PEHP	9,510	7,741	7,200	7,200	7,200	7,200
6693 - Health Trust	8,807	6,621	6,500	6,700	6,700	6,700
6703 - Cell/Tech Allowance	600	600	600	-	-	-
Benefits Total	384,093	296,855	330,780	322,800	322,800	322,800
Materials & Services						
7015 - Meeting Expense	-	-	80	-	-	-
7040 - Dues & Publications	2,260	6,295	4,310	-	-	-
7055 - Operating Supply	7,088	2,048	1,540	2,000	2,000	2,000
7065 - Fire Fighting Supply	92	3,752	3,330	3,300	3,300	3,300
7085 - Uniform & Protective Eqpt	4,235	2,270	2,950	4,500	4,500	4,500
7090 - Office Supplies	169	634	1,600	1,600	1,600	1,600
7095 - Software & Supplies	-	1,100	-	-	-	-
7105 - Household Goods	688	478	200	-	-	-
7116 - Utilities - Natural Gas	1,875	2,595	-	-	-	-
7117 - Utilities - Electric	11,977	13,842	-	-	-	-
7118 - Utilities - Garbage	1,241	1,273	-	-	-	-
7119 - Utilities - Water	4,928	4,552	-	-	-	-

Departments & Programs — Fire Prevention (101200)

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
7140 - Schools/Conferences Registr	2,277	1,877	7,170	10,700	10,700	10,700
7142 - Travel Expense	1,634	732	1,050	2,000	2,000	2,000
7170 - Facility Maintenance	269	-	-	-	-	-
7195 - Public Education	-	2,399	-	-	-	-
Materials & Services Total	38,733	43,847	22,230	24,100	24,100	24,100
Grand Total	1,369,062	1,071,532	1,083,230	1,097,600	1,097,600	1,097,600

Community Services (101415)

Community Services includes the 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.

Significant Changes

As part of an internal restructuring, the PIO and social media specialist were moved to Administration (101400).



	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Salaries & Wages						
5100 - Exempt Salary	191,800	255,098	191,000	186,000	186,000	186,000
5300 - Represented Salary	206,835	307,656	216,900	211,500	211,500	211,500
5530 - Non-exempt Staff Group	42,415	23,526	-	-	-	-
5540 - Temporary Labor	-	665	4,000	4,000	4,000	4,000
5563 - Retirement/Separation Vaca	9,500	12,403	-	-	-	-
5600 - Overtime	-	49,689	23,500	70,300	70,300	70,300
Salaries & Wages Total	450,550	649,037	435,400	471,800	471,800	471,800
Benefits						
6620 - SS/Medicare	31,641	46,966	31,100	35,100	35,100	35,100
6640 - Tri-Met Taxes	3,553	5,171	3,540	3,900	3,900	3,900
6655 - PFMLI	-	-	1,100	1,700	1,700	1,700
6656 - PERS Employer	115,607	160,156	125,400	131,500	131,500	131,500
6670 - Deferred Compensation	23,172	30,146	28,530	33,000	33,000	33,000
6690 - Caf� Plan Benefits	11,400	16,291	18,800	-	-	-
6691 - PEHP	3,942	6,205	3,900	3,600	3,600	3,600
6693 - Health Trust	4,411	5,863	4,100	4,000	4,000	4,000
Benefits Total	193,726	270,798	216,470	212,800	212,800	212,800
Materials & Services						
7040 - Dues & Publications	-	10,464	18,000	11,250	11,250	11,250
7055 - Operating Supply	-	6,119	14,200	12,500	12,500	12,500
7085 - Uniform & Protective Eqpt	-	341	1,500	2,000	2,000	2,000
7090 - Office Supplies	-	319	500	2,500	2,500	2,500
7095 - Software & Supplies	-	-	1,000	1,500	1,500	1,500
7110 - Professional Services	-	2,250	24,000	11,750	11,750	11,750
7140 - Schools/Conferences Registr	-	1,345	4,000	5,000	5,000	5,000
7142 - Travel Expense	-	257	1,500	3,000	3,000	3,000
7145 - Mileage Reimbursement	-	130	300	300	300	300
7195 - Public Education	-	16,841	14,000	18,500	18,500	18,500
Materials & Services Total	-	38,065	79,000	68,300	68,300	68,300
Grand Total	644,276	957,900	730,870	752,900	752,900	752,900

Public Information/Education (Closed)

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

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Salaries & Wages						
5506 - Exempt Staff Group	59,873	-	-	-	-	-
5600 - Overtime	29,653	-	-	-	-	-
Salaries & Wages Total	89,526	-	-	-	-	-
Benefits						
6620 - SS/Medicare	6,821	-	-	-	-	-
6640 - Tri-Met Taxes	689	-	-	-	-	-
6656 - PERS Employer	17,886	-	-	-	-	-
6670 - Deferred Compensation	1,250	-	-	-	-	-
6690 - Café Plan Benefits	3,019	-	-	-	-	-
6691 - PEHP	1,143	-	-	-	-	-
6693 - Health Trust	599	-	-	-	-	-
Benefits Total	31,407	-	-	-	-	-
Materials & Services						
7055 - Operating Supply	6,524	-	-	-	-	-
7085 - Uniform & Protective Eqpt	52	-	-	-	-	-
7090 - Office Supplies	195	-	-	-	-	-
7110 - Professional Services	5,489	-	-	-	-	-
7140 - Schools/Conferences Registr	125	-	-	-	-	-
7142 - Travel Expense	-	115	-	-	-	-
7195 - Public Education	35,022	-	-	-	-	-
Materials & Services Total	47,407	115	-	-	-	-
Grand Total	168,340	115	-	-	-	-

Human Capital (101420)

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

Significant Changes

The adopted budget moves one FTE from Training (101100) to Human Capital.

Overtime increases in FY 2024-25 to support promotional and hiring processes and to support leadership training as outlined in the district’s Strategic Plan.

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Salaries & Wages						
5100 - Exempt Salary	284,170	315,267	225,600	311,900	311,900	311,900
5300 - Represented Salary	64,743	62,690	100,000	128,800	128,800	128,800
5545 - Premium Pay	-	-	8,500	5,800	5,800	5,800
5600 - Overtime	32,935	41,854	107,000	70,100	70,100	70,100
Salaries & Wages Total	381,849	419,811	441,100	516,600		
Benefits						
6620 - SS/Medicare	29,588	31,578	34,200	36,900	36,900	36,900
6640 - Tri-Met Taxes	3,052	3,275	3,060	4,000	4,000	4,000
6655 - PFMLI	-	-	1,250	1,900	1,900	1,900
6656 - PERS Employer	88,443	89,089	119,100	130,000	130,000	130,000
6670 - Deferred Compensation	13,652	18,928	10,500	30,700	30,700	30,700
6690 - Café Plan Benefits	13,640	6,849	11,300	-	-	-
6691 - PEHP	4,590	4,150	3,600	4,800	4,800	4,800
6693 - Health Trust	3,489	3,522	3,600	4,500	4,500	4,500
6701 - Vehicle Allowance	4,408	-	-	-	-	-
6703 - Cell/Tech Allowance	975	600	600	1,800	1,800	1,800
Benefits Total	161,837	157,992	187,210	214,600	214,600	214,600
Materials & Services						
7015 - Meeting Expense	142	3,143	5,500	5,610	5,610	5,610
7030 - Civil Service Exam Expense	6,853	5,304	1,000	1,020	1,020	1,020
7040 - Dues & Publications	417	-	500	6,260	6,260	6,260
7055 - Operating Supply	593	659	500	510	510	510
7085 - Uniform & Protective Eqpt	-	-	-	800	800	800
7090 - Office Supplies	414	532	600	610	610	610
7095 - Software & Supplies	2,988	6,973	18,300	25,420	25,420	25,420
7110 - Professional Services	30,228	25,131	25,000	41,400	41,400	41,400
7140 - Schools/Conferences Registr	-	2,532	3,500	2,860	2,860	2,860
7141 - Tuition Reimbursement	11,404	9,653	12,000	12,240	12,240	12,240
7142 - Travel Expense	-	354	1,000	4,020	4,020	4,020
7145 - Mileage Reimbursement	-	-	300	310	310	310
7215 - Other Expense	-	1,317	-	-	-	-
Materials & Services Total	53,040	55,596	68,200	101,060	101,060	101,060
Grand Total	596,726	633,400	696,510	832,260	832,260	832,260

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.

Significant Changes

The adopted budget adds one administrative technician to increase Financial Services' capacity to support budgeting, grants, and procurement for the district.

In FY 2024-25, the ERP software budget of \$140,000 is moved to Financial Services from Information Technology (101220).

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Salaries & Wages						
5100 - Exempt Salary	453,239	519,263	458,500	501,600	501,600	501,600
5200 - Non-Exempt Salary	24,232	53,403	58,900	127,900	127,900	127,900
Salaries & Wages Total	477,471	572,666	517,400	629,500	629,500	629,500
Benefits						
6620 - SS/Medicare	37,177	42,542	37,800	45,800	45,800	45,800
6640 - Tri-Met Taxes	3,916	4,596	4,200	5,200	5,200	5,200
6655 - PFMLI	-	-	950	2,300	2,300	2,300
6656 - PERS Employer	91,082	114,820	104,800	123,200	123,200	123,200
6670 - Deferred Compensation	19,175	30,987	19,700	35,600	35,600	35,600
6690 - Caf� Plan Benefits	17,851	9,654	18,800	-	-	-
6691 - PEHP	6,300	6,990	6,000	7,200	7,200	7,200
6693 - Health Trust	64,608	35,727	35,200	36,300	36,300	36,300
6701 - Vehicle Allowance	6,428	-	-	-	-	-
6703 - Cell/Tech Allowance	2,400	2,900	2,400	1,800	1,800	1,800
Benefits Total	248,938	248,216	229,850	257,400	257,400	257,400
Materials & Services						
7008 - ORE CAT Corporate Activity Ta	3	-	-	-	-	-
7035 - Bank Charges	12,063	6,255	9,500	2,240	2,240	2,240
7040 - Dues & Publications	857	1,219	1,150	1,930	1,930	1,930
7055 - Operating Supply	609	12,206	500	1,120	1,120	1,120
7085 - Uniform & Protective Eqpt	-	-	-	1,200	1,200	1,200
7090 - Office Supplies	472	1,074	1,000	1,200	1,200	1,200
7095 - Software & Supplies	-	350	1,000	141,020	141,020	141,020
7110 - Professional Services	56,903	42,625	56,950	57,980	57,980	57,980
7140 - Schools/Conferences Registr	455	150	3,550	3,800	3,800	3,800
7142 - Travel Expense	-	-	5,000	5,100	5,100	5,100
7145 - Mileage Reimbursement	-	99	250	410	410	410
7205 - Postage & Freight	144	3,520	3,000	1,500	1,500	1,500
Materials & Services Total	71,506	67,498	81,900	217,500	217,500	217,500
Debt Service						
7020 - Debt Interest Expense	-	-	10,000	10,200	10,200	10,200
Debt Service Total	-	-	10,000	10,200	10,200	10,200
Grand Total	797,915	888,381	839,150	1,114,600	1,114,600	1,114,600

This page is intentionally blank.

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

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Resources						
Beginning Fund Balance	-	2,000,000	1,650,000	236,000	236,000	236,000
Grant Revenue	-	135,280	1,060,870	650,246	650,246	650,246
Transfers In	2,000,000	-	-	-	-	-
Total Resources	2,000,000	2,135,280	2,710,870	886,246	886,246	886,246
Requirements						
Salaries & Wages	-	214,648	889,100	199,300	199,300	199,300
Benefits	-	94,063	656,320	145,400	145,400	145,400
Materials & Services	-	87,796	75,200	278,563	278,563	278,563
Capital Outlay	-	103,051	935,000	-	-	-
Transfers Out	-	-	-	250,000	250,000	250,000
Contingency	-	-	100,000	-	-	-
Ending Fund Balance	2,000,000	1,635,722	55,250	12,983	12,983	12,983
Total Requirements	2,000,000	2,135,280	2,710,870	886,246	886,246	886,246

In FY 2024-25, the primary program supported by the Grants Fund is a Community Paramedic pilot program. Clackamas Fire was awarded \$1 million in ARPA funding by Clackamas County for a two-year Community Paramedic pilot program. The grant funding provides for the hiring of one community paramedic, two community EMTs, and one part-time case manager. In addition to wages and benefits for these positions, the grant also provides for equipment, software, training, EMS supplies, and PPE. Clackamas Fire expects \$618,300 of the \$1 million funding to be utilized in FY 2024-25.

The district expects to receive \$9,500 in revenue for two ongoing State Homeland Security Program grants which will be finalized in FY 2024-25. The district is also working with FEMA on closing an outstanding Assistance to Firefighters Grant which will result in revenue of \$22,400.

The adopted budget transfers \$250,000 from the Grants Fund to the General Fund for overhead costs of the apprenticeship program.

Equipment Replacement Fund (Closed)

The FY 2023-24 budget closed the Equipment Replacement Fund. The remaining balance in the fund was 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

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Resources						
Beginning Fund Balance	259,768	94,965	20,000	-	-	-
Interest	10	-	-	-	-	-
Surplus Sales Revenue	30,011	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Resources	289,789	94,965	20,000	-	-	-
Requirements						
Capital Outlay	194,825	-	-	-	-	-
Transfers Out	-	76,000	20,000	-	-	-
Ending Fund Balance	94,965	18,965	-	-	-	-
Total Requirements	289,789	94,965	20,000	-	-	-

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)	Ordered Apparatus (Restricted)	Unrestricted	Total
Estimated Beginning Fund Balance	1,174,000	2,540,392	7,295,308	11,009,700
Transfer from General Fund	-	-	4,300,000	4,300,000
Interest Earnings	-	-	380,000	380,000
FY 2024-25 New Resources	-	-	4,680,000	4,680,000
FY 24-25 Capital Expenditures	1,174,000	2,540,392	6,425,500	10,139,892
Loan Prepayment	-	-	528,100	528,100
FY 2022-23 Expenditures	1,174,000	2,540,392	6,953,600	10,667,992
Reserved for Future Expenditures	-	-	5,021,708	5,021,708

The beginning fund balance for the Capital Replacement Fund is estimated at \$11 million. The balance is largely the result of a one-time transfer of levy funding to the Capital Replacement Fund in FY 2023-24. The funding plan under the levy is that funds in the first few years of the levy that could not be used for staffing due to restrictions on hiring capacity would be used to help the district catch up on capital replacement on a one-time basis. The district also has about \$1.1 million in remaining funds from the Clackamas Industrial Area 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 fully appropriates the remaining urban renewal funds for priority projects on the 130th Avenue campus, which encompasses Station 8, Fleet, Logistics, Facilities, and Training.

In continuation of the levy funding plan, the Capital Replacement Fund is receiving a \$4.3 million transfer of levy funds from the General Fund that are not needed for levy new hires in FY 2024-25. The other revenue source is expected interest earnings of \$380,000.

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 prepayments on the loan to eliminate the debt prior to 2033-34. However, the district decided in FY 2022-23 and will likely decide again in FY 2023-24 to not make those prepayments and instead continue to hold onto the cash because of the favorable interest rate environment—the district can currently earn more accumulating interest on its Capital Replacement Fund than the cost of the 3.89% interest currently on the loan. On the expectation that interest rates will fall in FY 2024-25, the adopted budget includes funding for the first prepayment to occur in June 2025.

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	
2024-25	\$528,100
2025-26	\$450,000
2026-27	\$364,000
2027-28	<u>\$81,900</u>
Total	\$1,424,000

Capital Items for FY 2024-25

Below are the capital items included in the FY 2024-25 Adopted Budget. For more information on capital needs and planning, Section 10 discusses the five-year capital plan.

FY 2024-25 Adopted Capital Spending

Projects/Items	Amount	Description
Previously Ordered	\$2,540,392	Engines, brush rigs, pickups, Explorers
Apparatus	\$1,900,000	2 engine refurbishments, 1 new engine
Vehicles	\$250,000	Staff vehicles
BC Replacement	\$100,000	
Fleet Equipment	\$55,000	Bulk fuel tank
Fleet Total	\$4,845,392	
Station upgrades	\$1,455,000	Station 12, others based on priority.
130 th Ave Improvements	\$1,100,000	Urban renewal.
Training Tower	\$1,000,000	If necessary.
Building Systems Replacement	\$625,000	
Pavement/Concrete	\$145,000	Stations in order of priority.
Flooring Replacement	\$35,000	Stations in order of priority.
Roofing	\$100,000	Stations in order of priority.
Painting/Siding/Exterior	\$55,500	Stations in order of priority.
Facilities Total	\$4,515,500	
Firefighting & Extrication Equipment	\$105,000	
Levy Equipment	103,000	
Wildland Equipment	\$87,300	
AED Replacement	\$19,200	
Turnouts	\$235,000	Turnout replacement plan.
Communications Equipment	\$32,200	
Wellness Equipment	\$29,800	Exercise equipment requiring replacement.
Equipment Total	\$611,500	
Computers	\$113,000	Replacement computers
Wireless Access Points	\$25,000	
IT Equipment Leases	\$29,500	
IT Total	\$167,500	
Capital Outlay Total	\$10,139,892	

Capital Replacement Fund Summary

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Resources						
Beginning Fund Balance	3,472,372	3,279,837	3,360,000	11,009,700	11,009,700	11,009,700
Tax Revenue	-	250,000	250,000	-	-	-
Interest	13,373	90,265	115,000	380,000	380,000	380,000
Other Revenue	-	9,570	-	-	-	-
Transfers In	628,104	755,600	8,820,000	4,300,000	4,300,000	4,300,000
Total Resources	4,113,849	4,385,273	12,545,000	15,689,700	15,689,700	15,689,700
Requirements						
Capital Outlay	327,424	956,656	6,469,450	10,139,892	10,139,892	10,139,892
Debt Service	506,588	-	585,000	528,100	528,100	528,100
Reserved for Future Expenditu	3,279,837	3,428,617	5,490,550	5,021,708	5,021,708	5,021,708
Total Requirements	4,113,849	4,385,273	12,545,000	15,689,700	15,689,700	15,689,700

Enterprise Fund (Closed)

The FY 2023-24 Budget closed the Enterprise Fund.

The fund was closed 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 was transferred to the General Fund.

Enterprise Fund Summary

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Resources						
Beginning Fund Balance	23,500	23,627	30	-	-	-
Interest	127		-	-	-	-
Total Resources	23,627	23,627	30	-	-	-
Requirements						
Transfers Out	-	23,600	30	-	-	-
Ending Fund Balance	23,627	27	-	-	-	-
Total Requirements	23,627	23,627	30	-	-	-

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 2023-24	\$ 52,892,976,840
Debt Capacity	
General Obligation Debt Capacity (1.25% of RMV)	\$ 661,162,211
Less Outstanding Debt Subject to Limit	\$ 18,350,000
Remaining General Obligation Debt Capacity	\$ 642,812,211
Percent of Capacity Issued	2.8%

Payment Schedule

Fiscal Year	Series 2015 Bonds Fund 50		Series 2017 Bonds Fund 50		Total Debt Service
	Principal	Interest	Principal	Interest	
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
Total	\$8,355,000	\$979,600	\$9,995,000	\$2,186,850	\$21,516,450

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

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

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Resources						
Beginning Fund Balance	527,300	332,992	274,800	261,800	261,800	261,800
Property Taxes	1,984,255	2,204,426	2,245,611	2,318,001	2,318,001	2,318,001
Interest	7,587	39,234	20,000	25,000	25,000	25,000
Total Resources	2,519,142	2,576,652	2,540,411	2,604,801	2,604,801	2,604,801
Requirements						
Debt Service - Principal	1,290,000	1,425,000	1,565,000	1,715,000	1,715,000	1,715,000
Debt Service - Interest	896,150	834,050	765,300	690,250	690,250	690,250
Ending Fund Balance	332,992	317,602	210,111	199,551	199,551	199,551
Total Requirements	2,519,142	2,576,652	2,540,411	2,604,801	2,604,801	2,604,801

Capital Construction Fund

The Capital Construction Fund receives and expends funds from general obligation bond issuance. Similar to the Capital Replacement Fund (30), these funds allow the fire district to replace apparatus, build new facilities, improve existing facilities, and replace equipment essential to the fire district's mission. The primary difference is that the sole source of funding for the Capital Construction Fund is bond proceeds. Bond proceeds were initially depleted at the end of FY 2018-19. A sale of bond-funded equipment in FY 2020-21 returned some resources to this fund. The remaining balance in this fund was spent on capital projects in FY 2023-24.

Capital Construction Fund Summary

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Resources						
Beginning Fund Balance	3,333	3,334	250	-	-	-
Interest	1	100	50	-	-	-
Transfers In	-	-	-	-	-	-
Total Resources	3,334	3,434	300	-	-	-
Requirements						
Capital Outlay	-	3,333	300	-	-	-
Reserved for Future Expenditure	3,334	101	-	-	-	-
Total Requirements	3,334	3,434	300	-	-	-

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; 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 22-person crew hosted by a structural fire agency in Oregon or Washington.

Prior Year Achievements

The 2023 fire season response began in May with the Crew's first project assignment on the Deschutes National Forest and the first fire assignment for Oregon Department of Forestry on May 26th outside of Eugene. The spring conditions for western Oregon continued to be abnormally dry throughout the Willamette Valley. The first large District wildland incident occurred on June 1st with a 35-acre fire in the Beaver Creek area. Crew 30 was assigned while enroute home from Eugene and was instrumental in assisting to contain and control the fire. Without the Crew, chief officers agree that the outcome of this event would not have been as successful, with no structures lost. The Crew's response allowed career companies to remain in service and available to respond to other calls. Crew fire assignments continued throughout the remainder of the summer, providing assistance to: Alberta, Canada, State of Alaska, Oregon Department of Forestry, US Forest Service, and State of Kentucky. When the Camp Creek Fire started in late August, threatening the Bull Run Watershed and protected areas serviced by Clackamas Fire, Crew 30 was assigned to initial attack. The Crew was assigned to this incident through the early part of October. These assignments not only provide the necessary funding to keep this program fiscally viable, but also provide needed opportunities to gain firefighting experience, which increases

preparedness for when fires occur on District protected lands. Total fire assignment days in 2023 were 123 with 17,251 personnel fire line hours.

FY 2024-25 Changes and Updates

For FY 2024-25, the expected funding will come predominantly from fire assignments. Personnel rates were increased to account for elevated personnel expenditures in the coming fiscal year. Continued project agreements remain with US Forest Service with funding earmarked. District personnel continue to explore opportunities for additional funding through project work assignments throughout the State.

Wildland Mitigation Fund Summary

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Resources						
Beginning Fund Balance	16,550	-	765,000	590,000	590,000	590,000
Interest	-	9,730	5,000	5,000	5,000	5,000
Contract Revenues	641,949	186,099	613,440	976,900	976,900	976,900
Conflagration Revenues	163,298	313,312	244,800	-	-	-
Grant Revenues	462,237	881,876	31,701	-	-	-
Other Revenues	600	2,000	-	-	-	-
Total Resources	1,284,634	1,393,016	1,659,941	1,571,900	1,571,900	1,571,900
Requirements						
Salaries & Wages	710,499	692,565	1,078,892	918,668	918,668	918,668
Benefits	105,735	129,756	300,160	286,152	286,152	286,152
Materials & Services	93,463	65,589	131,255	114,050	114,050	114,050
Capital Outlay	29	6,797	11,320	4,200	4,200	4,200
Transfers Out	49,375	47,000	70,000	114,000	114,000	114,000
Contingency	-	-	50,000	50,000	50,000	50,000
Ending Fund Balance	325,534	451,309	18,314	84,830	84,830	84,830
Total Requirements	1,284,634	1,393,016	1,659,941	1,571,900	1,571,900	1,571,900

Other Funds — Wildland Mitigation Fund

	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	FY 2024-25		
				Proposed	Approved	Adopted
Salaries & Wages						
5100 - Exempt Salary	-	-	120,000	141,440	141,440	141,440
5200 - Non-Exempt Salary	-	-	100,000	-	-	-
5300 - Represented Salary	18,010	-	-	-	-	-
5400 - Seasonal Employee	370,429	459,075	542,014	411,068	411,068	411,068
5530 - Non-exempt Staff Group	-	-	100,000	-	-	-
5540 - Temporary Labor	-	-	-	59,250	59,250	59,250
5550 - Conflagration Labor	-	-	-	-	-	-
5600 - Overtime	322,060	233,490	316,878	306,910	306,910	306,910
Salaries & Wages Total	710,499	692,565	1,078,892	918,668	918,668	918,668
Benefits						
6620 - SS/Medicare	53,808	52,968	72,600	75,600	75,600	75,600
6640 - Tri-Met Taxes	5,252	5,424	7,500	7,800	7,800	7,800
6655 - PFMLI	-	-	-	8,542	8,542	8,542
6656 - PERS Employer	37,288	67,356	90,200	94,710	94,710	94,710
6660 - PERS Employee 6%	-	-	-	-	-	-
6670 - Deferred Compensation	1,678	2,278	7,500	5,500	5,500	5,500
6675 - Unemployment	5,873	-	50,000	50,000	50,000	50,000
6690 - Café Plan Benefits	1,151	210	66,560	41,600	41,600	41,600
6691 - PEHP	300	1,172	5,800	2,400	2,400	2,400
6693 - Health Trust	30	-	-	-	-	-
6705 - Workers Compensation	355	348	-	-	-	-
Benefits Total	105,735	129,756	300,160	286,152	286,152	286,152
Materials & Services						
7045 - Awards & Recognitions	-	-	-	500	500	500
7055 - Operating Supply	3,770	7,932	10,000	11,000	11,000	11,000
7060 - Conflagration Supply/Service	303	-	-	-	-	-
7065 - Fire Fighting Supply	12,381	7,639	5,000	5,500	5,500	5,500
7075 - EMS Supply	35	534	1,000	500	500	500
7080 - Fuel	168	791	-	-	-	-
7085 - Uniform & Protective Eqpt	6,383	7,992	10,000	8,000	8,000	8,000
7090 - Office Supplies	268	442	1,500	750	750	750
7095 - Software & Supplies	2,643	150	4,000	4,000	4,000	4,000
7105 - Household Goods	465	624	3,000	1,500	1,500	1,500
7110 - Professional Services	20,968	5,050	3,000	8,000	8,000	8,000
7135 - Medical Exams	2,560	2,573	5,000	5,500	5,500	5,500
7140 - Schools/Conferences Registr	-	450	900	1,050	1,050	1,050
7142 - Travel Expense	1,376	6,004	22,355	28,000	28,000	28,000
7155 - Vehicle Maintenance	35,427	20,346	24,000	20,000	20,000	20,000
7160 - Equipment Maintenance	812	1,346	2,500	1,500	1,500	1,500
7165 - Radio Maintenance	3,976	639	3,500	1,000	1,000	1,000
7170 - Facility Maintenance	341	666	7,500	4,500	4,500	4,500
7190 - Training Expense	-	2,374	25,000	10,000	10,000	10,000
7205 - Postage & Freight	121	34	500	250	250	250
7210 - Small Tool, Eqpts & Furnishi	1,466	-	2,500	2,500	2,500	2,500
Materials & Services Total	93,463	65,589	131,255	114,050	114,050	114,050
Capital Outlay						
8825 - Fire Fighting Equipment	-	1,444	3,000	1,500	1,500	1,500
8845 - Communications Equipment	29	2,766	2,920	-	-	-
8890 - Computer & AV Equipment	-	2,588	5,400	2,700	2,700	2,700
Capital Outlay Total	29	6,797	11,320	4,200	4,200	4,200
Transfers Out						
9980 - Transfer to General Fund	49,375	47,000	70,000	114,000	114,000	114,000
Transfers Out Total	49,375	47,000	70,000	114,000	114,000	114,000
Contingency						
9910 - Contingency	-	-	50,000	50,000	50,000	50,000
Contingency Total	-	-	50,000	50,000	50,000	50,000
Grand Total	959,100	941,707	1,641,627	1,487,070	1,487,070	1,487,070

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 2024-25 through FY 2028-29. 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 (80) may also have capital expenses.

Prior Year Investments

There were substantial investments in capital projects in FY 2023-24. Highlights include:

- New cardiac monitors, largely funded through the Assistance to Firefighters Grant.
- Concrete replacement (and removal and hauling) around Station 8 and Training.
- Two quick response vehicles.
- New laptops for Training, stations, and administrative staff.
- Facility improvements at Station 13 to prepare for July 1st, 2024 career staffing.
- Roof replacement at Station 11.
- HVAC replacement at Station 10.
- Fencing around Station 1.
- Treadmill, exercise bike, and rowing machine.
- Over \$200,000 in new turnout sets as part of the district's turnout replacement strategy.
- An engineering study on the safety and structural integrity of the district's training towers.

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 24 fire stations, a training center, and a logistics/fleet center. Many locations also include administrative offices. Common facilities projects include roofs, HVACs, generators, concrete, and bay doors.

The FY 2024-25 Adopted Budget includes a substantial investment in facilities to address one-time projects necessary for implementation of the levy, deferred maintenance, and optimization of current district space. It is expected that much of the work will require more than a year due to either the scope of the projects and the capacity of the facility team, so it is likely that much of the funding will carry over into the following fiscal years.

The adopted General Fund budget for Facilities includes one-time funding for a facilities' plan study to help guide the district's planning and future expenditures in Facilities.

The major projects in the FY 2024-25 budget include:

- **\$625,000 in building systems replacement.** The district has many aging building systems—heating, air conditioning, generators, elevators—that require replacement. The facility team is working on a prioritization list to guide expenditures in this area.
- **\$1.4 million for station upgrades.** Under the levy, the district is converting Station 12 and Station 13 to career, 24-hour staffing and also has several safety issues at stations that need to be addressed. The district's priority is to make each station operational and safe, while ensuring these funds are reserved for the most critical projects around the district.
- **\$1 million for training tower replacement.** An engineering firm is currently assessing the safety and structural integrity of the district's main training tower. In the event the assessment recommends the replacement of the existing tower, these funds are set aside to allow for replacement. Ideally, the assessment recommends repairs that extend the useful life of the existing tower and these funds can be shifted to other priority capital projects in future years.
- **\$1.1 million in improvements to the 130th Avenue campus.** As noted in the Capital Replacement Fund section, approximately \$1.1 million in district capital funds are urban renewal funds that are restricted to the 130th Avenue campus. Staff and leadership will work together to identify the priority needs for that campus across Training, Station 8, Fleet, Facilities, and Logistics.

Technology

These projects include Mobile Data Computers (MDC), laptops, computer hardware, and implementation of software. Major projects included in FY 2024-25 include: replacement of aged and failing computers and upgrading mobile computing options at stations (\$113,000); improving wireless connectivity (\$25,000); and lease payments on existing computers (\$29,500).

Fire Fighting Equipment

This includes self-contained breathing apparatus (SCBA), turnouts, extrication equipment, pumps, fans, and other firefighting equipment. There is a one-time increase in this category in FY 2024-25 to outfit the levy positions and stations with the necessary equipment.

The district also added turnouts to the capital replacement plan in FY 2023-24. Turnout replacement has typically been expensed out of the General Fund. 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 is not feasible in a single year because of cost and workload capacity, so the plan is to replace the oldest sets incrementally until the 12-year standard is achieved across the district, while still prioritizing the replacement of failing or damaged sets of any age and outfitting new firefighters.

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. These timelines may be shortened or extended depending on wear, usage, and operational need.

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 and also because we continue to consider the district’s operational model and optimal deployments. Additionally, the current lead time for major apparatus is 2 to 3 years, meaning that engines ordered in FY 2024-25 will likely not be received until FY 2026-27 at the earliest. Accordingly, a significant amount of the funds budgeted in FY 2024-25 are apparatus ordered in the previous year that the district is still waiting to receive. We expect this will be an ongoing occurrence, where appropriated funds will be carried forward year after year as we wait for the delivery of apparatus that have already been ordered.

Apparatus	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Engines	\$1,900,000	\$1,102,500	\$1,157,600	\$1,215,500	\$1,276,300
Water Tenders	-	-	-	-	-
Brush Units	-	-	\$300,000	-	-
Specialty	-	\$130,000	\$200,000	-	-
Battalion Chief	\$100,000	-	-	-	-
Staff/IMT/Utility	\$250,000	\$200,000	\$150,000	\$150,000	\$200,000
Total	\$2,250,000	\$1,432,500	\$1,807,600	\$1,365,500	\$1,476,300

Prior to any apparatus purchase, Fleet and Operations will confer to ensure replacement is necessary and that the replacements meets district needs and requirements. The district continues to assess its fleet needs, looking for opportunities to extend the life of existing apparatus and reduce inventory where possible. Any purchase greater than \$100,000 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. EMS equipment requested in FY 2024-25 is for the replacement of the district’s AEDs.

Capital Projects Planned for FY 2024-25

The FY 2024-25 Adopted Budget appropriates \$10.1 million for capital items spread across many departments. This represents \$7.6 million in new proposed spending and \$2.5 million in fleet purchases carried forward from the prior year. The budget includes a \$4.3 million transfer from the General Fund to the Capital Replacement Fund, building upon a \$9 million transfer in the previous year from levy funds.

FY 2024-25 Capital Spending

Projects/Items	Amount	Description
Previously Ordered	\$2,540,392	Engines, brush rigs, pickups, Explorers
Apparatus	\$1,900,000	2 engine refurbishments, 1 new engine
Vehicles	\$250,000	Staff vehicles
BC Replacement	\$100,000	
Fleet Equipment	\$55,000	Bulk fuel tank
Fleet Total	\$4,845,392	
Station upgrades	\$1,455,000	Station 12, others based on priority.
130 th Ave Improvements	\$1,100,000	Urban renewal.
Training Tower	\$1,000,000	If necessary.
Building Systems Replacement	\$625,000	
Pavement/Concrete	\$145,000	Stations in order of priority.
Flooring Replacement	\$35,000	Stations in order of priority.
Roofing	\$100,000	Stations in order of priority.
Painting/Siding/Exterior	\$55,500	Stations in order of priority.
Facilities Total	\$4,515,500	
Firefighting & Extrication Equipment	\$105,000	
Levy Equipment	103,000	
Wildland Equipment	\$87,300	
AED Replacement	\$19,200	
Turnouts	\$235,000	Turnout replacement plan.
Communications Equipment	\$32,200	
Wellness Equipment	\$29,800	Exercise equipment requiring replacement.
Equipment Total	\$611,500	
Computers	\$113,000	Replacement computers
Wireless Access Points	\$25,000	
IT Equipment Leases	\$29,500	
IT Total	\$167,500	
Capital Outlay Total	\$10,139,892	

Expenditure Outlook

Major Project	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	TOTAL
Fleet	\$4,845,400	\$1,432,500	\$1,807,600	\$1,365,500	\$1,476,300	\$10,927,300
Facilities	\$4,515,500	\$423,100	\$440,100	\$457,600	\$475,800	\$6,312,100
Technology	\$167,500	\$100,000	\$260,000	\$100,000	\$111,000	\$738,500
Firefighting & Rescue Equipment	\$295,300	\$109,200	\$113,600	\$118,100	\$122,800	\$759,000
Turnouts	\$235,000	\$287,000	\$160,000	\$365,000	\$465,000	\$1,512,000
EMS Equipment	\$19,200	\$20,000	\$20,800	\$21,600	\$22,500	\$104,100
Communications	\$32,200	\$1,615,000	\$15,000	\$15,000	\$15,000	\$1,692,200
Exercise Equipment	\$29,800	\$23,300	\$32,000	\$28,000	\$30,000	\$143,100
TOTAL	\$10,139,900	\$4,010,100	\$2,849,100	\$2,470,800	\$2,718,400	\$22,188,300
Estimated Resources						
Beginning Available Fund Balance	\$9,585,700	\$4,125,800	\$295,700	\$2,553,400	\$4,526,200	
-						
General Fund Contribution	\$4,300,000	-	-	\$498,000	\$2,227,000	\$7,025,000
Interest	\$380,000	\$180,000	-	-	-	\$560,000
TOTAL NEW RESOURCES	\$4,680,000	\$180,000	\$0	\$498,000	\$2,227,000	\$7,585,000
Ending Fund Balance	\$4,125,800	\$295,700	(\$2,553,400)	(\$4,526,200)	(\$5,017,600)	

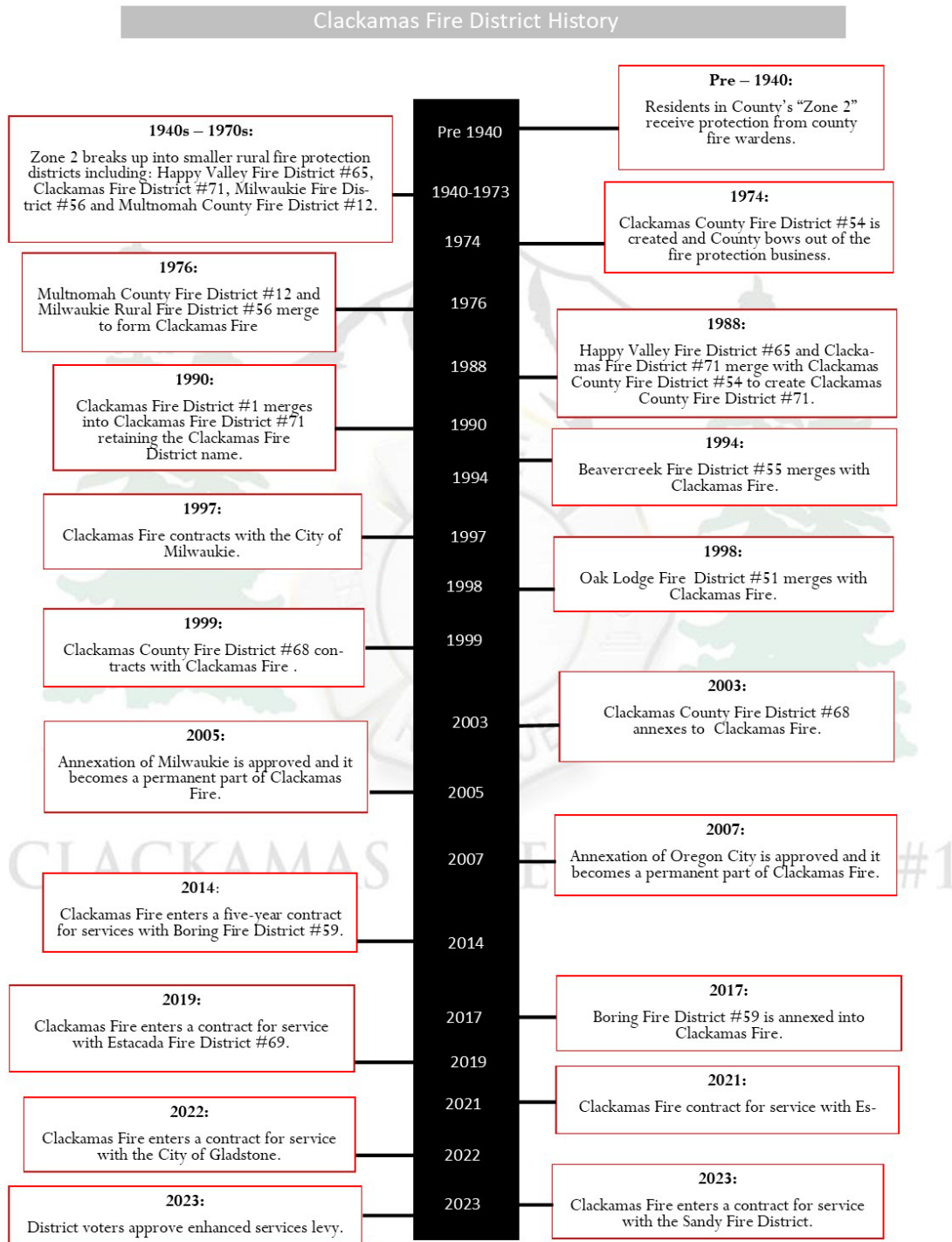
Although the district CIP covers a five-year period, only projects listed in the first year of the plan will be adopted as part of the district’s annual budget. The remaining years within the CIP serve as a guide for future planning and are subject to annual review, modification, and improvement in subsequent 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 \$22.2 million over the next five years is the current best estimate of necessary capital investments. A substantial difference from last year’s plan is that it relied on grant funding for the radio replacement project scheduled in FY 2025-26, but the district’s grant application was not successful. Another major difference is the change in the forecast due to rising costs, which reduces the amount of General Fund surplus that can be transferred to the Capital Replacement Fund after FY 2024-25. Again, that forecast is very uncertain, and the ability of the district to support this capital replacement plan will depend on many factors involved in the forecast.

The gap in funding across the plan shows a key challenge facing the district of establishing sufficient ongoing funds to support capital replacement. During the next few years, as the one-time funds from 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. 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

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 trained 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.
Assistant Chief	Rank reporting to the fire chief, usually the head of multiple divisions, departments, or programs.
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.
Budget Message	A general discussion of the adopted 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.
Capital Improvement Plan	A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditure.
Capital Outlay	Expenditures to maintain, upgrade, acquire, or repair capital assets.
Capital Projects	Projects which purchase or construct capital assets.

Capital Projects Fund	A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities and/or designated fixed assets.
Captain	Rank above lieutenant. Responsible for the overall administration of their assigned station, including operational readiness, personnel supervision, and the station's budget.
CCOM	Clackamas County Communications
Chart of Accounts	The classifications system used by a governmental agency to organize the accounting for various funds.
Company	A work unit comprised of a piece of apparatus and its assigned personnel.
Debt	An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governmental units include bonds, time warrants, notes, and floating debt.
Debt Service Fund	A fund established to finance and account for the payment of interest and principal on all general obligation debt, serial and term, other than that payable exclusively from special assessments and revenue debt issued for and serviced by a governmental enterprise.
Delinquent Taxes	Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached, even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid, or converted into tax liens.
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.
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 assistant 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.
Functional Area	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 a 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 the amount of vegetation surrounding the manmade structures (also called wildland/urban interface).
Internal Control	<p>A plan of organization for purchasing, accounting, and other financial activities which among other things provides that:</p> <ul style="list-style-type: none"> • The duties of employees are subdivided so that no single employee handles a financial action from beginning to end. • Proper authorizations from specific responsible officials are obtained before key steps in the processing of a transaction are completed. • Records and procedures are arranged appropriately to facilitate effective control.
Levy	To impose taxes, special assessments, or service charges for the support of governmental activities. The total amount of taxes, special assessments, or service charges imposed by a governmental unit.
MDC	Mobile Data Computer is a laptop computer mounted in the cab of every fire apparatus. They are equipped with Cellular Data and GPS in order to communicate with Dispatch, provide detailed mapping information, and track vehicle location.
Modified Accrual Basis	The basis of accounting under which expenditures other than accrual interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recognized as soon as they are both measurable and available. Measurable means that the amount of the transaction can be determined, and revenues are considered available when they are collected within the current period or expected to be collected soon enough to be used to pay liabilities of the current period. For this purpose, revenues are considered available if they are collected within 60 days of the end of the current fiscal period.
Object Classification	A grouping of expenditures on the basis of goods or services purchased; for example, personnel services, materials, and equipment.
Operating Expenses	Expenses for general governmental purposes.
Paramedic	The highest level of training an EMT can reach in the state of Oregon.

11. Supplemental Information — Glossary

PIO	Public Information Officer. Position that 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 of 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 that primarily responds to medical emergencies. Also responds to fire incidents. Equipped and licensed to transport patients in a medical emergency.
Resources	The actual assets of a governmental unit, such as cash, taxes receivables, land, buildings, etc. Contingent assets such as estimated revenues applying to the current fiscal year not accrued or collected, and bonds authorized and un-issued.
Response	Actions taken by the district in response to a citizen’s request for services. This includes the initial dispatch, travel time, and on-scene care of the patron.
Revenue	The term designates an increase to a fund’s assets that: <ul style="list-style-type: none">• Do not increase a liability (e.g. proceeds from a loan)• Do not represent a repayment of an expenditure already made• Do not represent a cancellation of certain liabilities• Do not represent an increase in contributed capital
SCBA	Self-Contained Breathing Apparatus is a device worn by firefighters to provide breathable air in an immediately dangerous to life or health atmosphere.
SDAO	Special Districts Association of Oregon
Shift	A term used to describe the typical 24-hour “on-duty” period.
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.
Unappropriated Fund Balance	The estimated fund balance at the end of the current fiscal period.
Urban Renewal Area	Financing mechanism for capital projects in a designated area that uses the increase in property taxes (tax increment) 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.