

Clackamas Fire District Proposed Budget

Fiscal Year 2025-26
July 1, 2025 – June 30, 2026



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1. District Overview

Message from the Fire Chief

Clackamas Fire District

May 15, 2025



Dear Budget Committee and residents,

I am pleased to present, for the committee's consideration, the Fiscal Year 2025-26 Proposed 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 2 plan for the implementation of the levy, our focus remains on enhancing public safety, reducing response times, addressing the wildland fire threat, and meeting critical needs within the district. Utilizing levy funds:

- The district has hired 61 new firefighters. The Training Division has hosted four firefighter academies, resulting in 49 new firefighters. Additionally, levy funds allowed Clackamas Fire to hire 12 individuals from the district's state apprenticeship program as full-time district firefighters.
- The district increased staffing at Station 1, 8, 14, 15, 16, and 19. Additionally, Station 8 (Clackamas) and Station 14 (Boring) received a second apparatus operator to improve water tender reliability for structure fires and wildfires.
- Starting July 1, 2024, the district opened Station 13 with 24/7 career staffing of three personnel and a Type 3 apparatus to enhance its emergency response capabilities to the communities of Beavercreek and Clarkes.
- On January 1, 2025, the district launched Rescue 301, a Paramedic Quick Response Unit staffed by two firefighters. The two-person quick response vehicle addresses call volume at our busiest stations, reduces wear and tear on our heavy apparatus, and keeps our fire units available for large and critical emergencies.
- The district will open Station 12 in the Logan community on July 1, 2025, with 24/7 career staffing of two personnel.
- The district has transferred \$13.1 million to the district's Capital Replacement Fund to invest in apparatus, equipment, and facilities—investments that could not have been made without levy support.

- In response to the wildland fire threat, the district has increased its inventory of wildland-capable apparatus from 7 apparatus to 19 apparatus.

Our levy implementation plan represents our dedication to the safety and well-being of our community and our people. 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.

Implementation of the levy, however, is also occurring at a time of financial uncertainty and challenges for Clackamas Fire. Property tax revenue growth is slowing at the same time that personnel costs, PERS, and inflation continue to grow, testing the financial sustainability of the organization. The FY 2025-26 Proposed Budget balances maximizing compensation to district employees, meeting the district's commitment to voters under the levy, and maintaining core services including the district's ability to fund its capital needs. Balancing these multiple priorities has also been the district's focus in the ongoing contract negotiations with Local 1159 firefighters. I recognize the discord and uncertainty caused throughout the fire district by the inability to reach a new contract agreement but also hold firm that the district is offering a competitive contract that stretches our limited budget. I look forward to the resolution of the collective bargaining process in FY 2025-26.

I also look forward to strengthening our relationships with the City of Gladstone and Sandy Fire District. Together we are analyzing the potential benefits of annexation and weighing whether to ask voters in FY 2025-26 for the formal annexation of Gladstone and Sandy Fire District into Clackamas Fire District. I believe that by working together we are able to provide more efficient and coordinated service to the community.

As always, 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 \$28 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, Beavercreek, 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

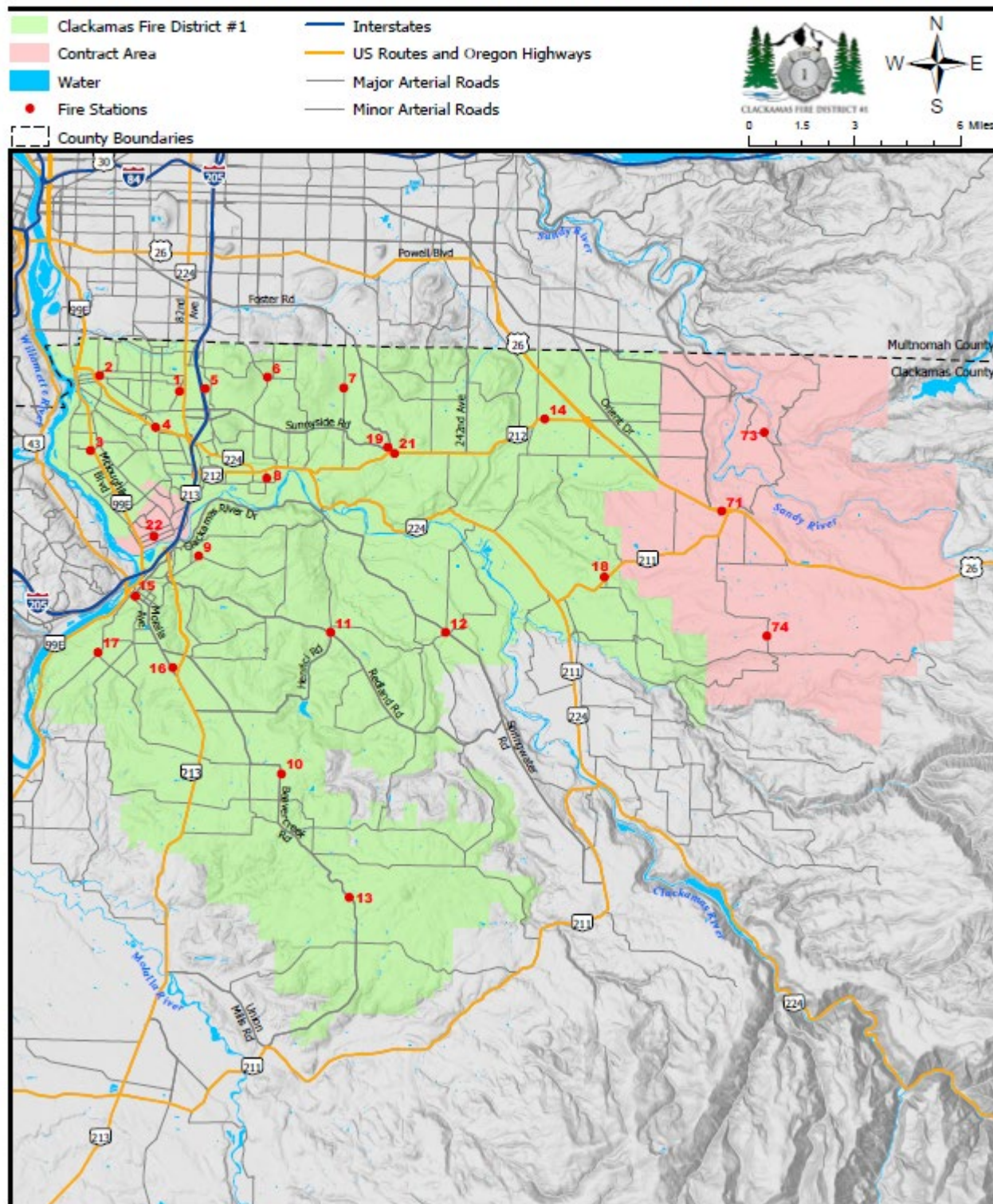
- Fire Suppression
- Specialty Rescue
- Emergency Medical Services
- Community Paramedicine
- Wildland Firefighting and Preparation
- Emergency Management
- Fire Prevention
- Code Enforcement and Plan Review
- Public Education and Public Information
- Community Engagement

Internal Services Provided

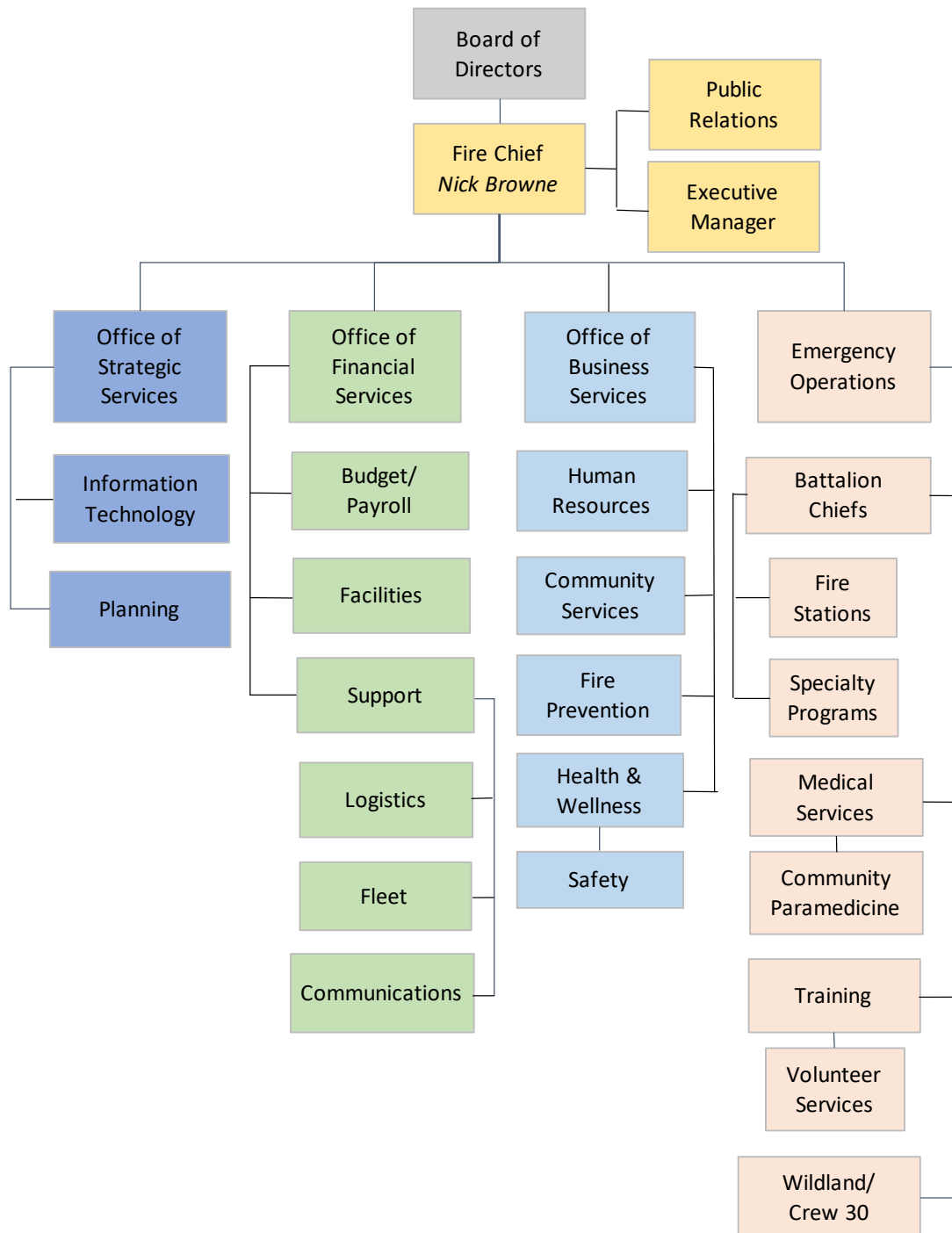
- Health and Wellness
- Safety
- Fleet Services
- Facility Services
- Logistics Support
- Information Technology
- Firefighter and EMS Training
- Volunteer Services
- Human Capital
- Financial Services

CLACKAMAS FIRE DISTRICT #1

FIRE DISTRICT AND CONTRACT AREA OVERVIEW



Accountability Chart



Budget Committee



Clackamas Fire District

Budget Committee

Board Members		Term Expiration
Chris Hawes, President		June 30, 2025
Jay Cross, Vice President		June 30, 2025
Thomas Joseph, Secretary/Treasurer		June 30, 2027
Marilyn Wall, Director		June 30, 2027
Jim Syring, Director		June 30, 2027
Citizen Members		
Erin Anderson		April 30, 2027
Lindsey Murray		April 30, 2028
William Gifford		April 30, 2026
Julie Kennedy		April 30, 2026
Tim Powell		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 15, 2025
Re: FY 2025-26 Proposed Budget Message

I am pleased to present the FY 2025-26 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 2024-25 Adopted Budget was the second year of levy funding for the district, allowing the district to expand suppression staffing and fund capital replacement. In FY 2024-25, the fire district hired 30 new firefighters across two academies. The new positions enabled the district to open Station 13 and put a 2-person quick response unit in service, while the academy class graduating in June will allow the district to open Station 12 at the start of the new fiscal year. Emergency Medical Services utilized a grant in FY 2024-25 to start a Community Paramedic pilot program that will continue into next fiscal year with three grant-supported positions. The district also established three new support positions in FY 2024-25 to add administrative capacity to keep pace with workload as Emergency Operations grows. The other key component of the FY 2024-25 budget was the contribution of an additional \$4.3 million to the Capital Replacement Fund so that the district can focus on apparatus replacement, and on deferred maintenance and building systems replacement in the district's facilities.

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 was on target with actual property tax receipts. The district also achieved one-time revenue gains from wildfire deployments, gains that have been partially offset by higher than expected expenditures in operational replacement costs. The Board of Directors also took action as part of a supplemental budget in October to create a new Health Benefits Fund to comply with state law and also allow for better tracking of the district's health benefits contributions and expenditures. The net effect of each of the above items is that the district's FY 2024-25 General Fund budget is largely on track and should end the year balanced or with a small surplus.

FY 2025-26 Budget Overview

In contrast with 2024-25, the 2025-26 budget outlook is challenging and uncertain. 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 increased by less than 4% for the fourth consecutive year in FY 2024-25. 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 county assessor estimates that Clackamas Fire's assessed value will grow by 2.75%-3.25% in the budget year and the proposed budget assumes assessed valuation growth of 3.0%. Other revenue growth is also sluggish, most notably ambulance transport revenue has not

shown strong year-over-year growth and the district can expect less investment earnings as interest rates fall and the district spends down its capital fund balance.

There is also uncertainty regarding the district's expenses. Roughly 70% of the district's General Fund costs are wages and benefits for Local 1159 firefighters, whose contract expired on June 30, 2024. The union and district have been unable to reach agreement on a new contract and arbitration is scheduled for the end of May. The proposed budget assumes that the district's final offer is awarded in arbitration, which has lower compensation increases in 2025-26 than the union's final offer. If the arbitrator chooses to implement the union's final offer, the district's costs will be higher than those presented in the proposed budget, all other things being equal.

The other significant factor affecting personnel costs are new PERS rates taking effect July 1, 2025, which increase the district's PERS costs by about 11% annually. The district also continues to experience rising costs for the goods and services that it purchases, most notably in healthcare expenses, insurance, equipment, apparatus, and utilities. For example, the district's worker's compensation insurance is expected to be greater than \$1.9 million in 2025-26, up from \$665,000 in FY 2022-23.

The sluggish revenue growth combined with rising personnel and materials costs made the FY 2025-26 more difficult to balance and required some spending reductions. The key principles that guided decision making in identifying reductions for the budget were:

1. ***Continue Core Functions.*** The proposed budget will not close or brown out fire stations. Similarly, the proposed budget does not include reductions to support staff positions, which are vital to the district's mission. There are not any layoffs in the proposed budget.
2. ***Maintain Levy Commitment.*** The district's success is now directly tied to the ongoing renewal of the 5-year operating levy, meaning the district must continue to provide the services promised to the voters in the 2023 levy. Fulfilling that commitment is essential to creating a positive campaign for renewal in the next few years. The main promise of the levy is increased firefighter staffing, including Station 12, 13, and the quick response unit.
3. ***Preserve Capital Funding.*** Organizations often defer capital items in difficult budget situations. The district has already used that tactic in previous downturns resulting in a backlog of capital items requiring replacement. The district's capital plan demonstrates the need to continue contributions toward capital items.

Utilizing these three principles, the district's proposed budget includes specific targeted reductions that maintain a balanced budget and provide a \$1.5 million contribution to the district's Capital Reserve Fund. The main reductions are:

- ***0% increase to discretionary materials and services budgets for most departments.*** Departments and programs did not receive inflationary increases for their materials and services budgets in FY 2025-26. Each department is expected to operate with the same funding as the previous year. The only exceptions to this were non-discretionary contracts, which are CCOM, C800, utilities, and the district's property and liability insurance. Fleet Services also received a small exception from this directive because of increased costs associated with performing their IGA agreements with outside agencies.

- **Targeted reductions to specific materials and services spending for additional savings.** There were also cuts to certain programs including Active 911 (-\$6,500); General Operations uniforms (\$-70,000); tuition reimbursement (-\$12,240); Arbinger and All-American Leadership training (-\$16,700); and EMS consultant fees (-\$70,000 in savings for reporting that Financial Services will produce in-house). Even with these targeted reductions and the 0% increase to discretionary materials and services budgets, total materials and services spending is still projected to increase by 0.7% due the large increases in the non-discretionary items described above.
- **Canceling the first academy planned for 2025-26.** This provides one-time savings to the district's budget by essentially delaying additional levy hires by 6 months. The main reason for the delay, however, is more about uncertainty than one-time budgetary savings. In particular, it is in the district's interest to wait until the arbitrator's decision provides clarity on personnel expenses prior to pursuing additional hires in a new academy.
- **Reducing operational replacement overtime.** The district's operational replacement costs are on pace to exceed \$8 million in FY 2024-25. This level of expense is not sustainable for the district's budget going forward. Accordingly, Emergency Operations will be implementing a minimum staffing plan to reduce suppression overtime. The plan will identify positions that will not be backfilled with overtime when vacant due to approved leave. Although the proposal does not result in station closures or brownouts, it does have operational impacts as there will be fewer suppression staff on certain days.

Collectively these budget decisions produce a balanced budget that continues core functions, maintains the levy commitment, and preserves capital funding.

Revenues

Total General Fund revenue is forecast at \$94.7 million for FY 2025-26, a 1.5% increase over budgeted revenues for the current year. Property tax revenue from the district's permanent tax rate (\$66.7 million) is only projected to grow 3% based on the county assessor's forecast that the district's assessed valuation will grow between 2.75% and 3.25% in the budget year. The optional levy rate is estimated to generate just under \$15 million in revenue.

General Fund Revenue			
	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Proposed Budget
Tax Revenue	78,209,227	80,986,444	82,878,700
Interest	1,026,526	1,267,400	788,000
EMS Revenues	2,594,031	2,309,000	2,297,100
Contract Revenue	7,504,951	7,662,400	8,016,000
Conflagration Revenue	1,107,486	-	-
Grant Revenue	102,002	-	-
Other Revenue	2,144,884	731,500	658,800
Transfers In	70,027	364,000	120,000
Total	\$92,759,135	\$93,320,744	\$94,758,600

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. That said, the revenue projections are largely based on year-to-date revenue for the current fiscal year and tend to be fairly accurate.

Expenses

General Fund expenses are forecast at \$96.4 million, a 1.7% increase over budgeted expenses for the current year. The major change is the reduction in General Fund contributions to the Capital Replacement Fund. Excluding the decline in capital contributions, district expenditures are expected to grow by 7.4%. 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 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Proposed Budget
Salaries & Wages	43,111,354	47,169,618	49,193,400
Benefits	26,278,734	27,879,000	32,293,300
Materials & Services	9,611,781	10,285,226	10,352,550
Debt Service	2,905,485	3,025,600	3,019,350
Transfers Out	8,800,000	6,350,000	1,500,000
Total	\$90,707,354	\$94,709,444	\$96,358,600

Here are some highlights:

- Total salaries and wages are expected to increase 4.3% for FY 2025-26. The budget, based on the district's last best offer in arbitration, includes a 2% COLA on July 1 and an additional 1.5% COLA on January 1. The increases above the COLA amounts are for step increases for eligible employees and the addition of new positions.
- The proposed budget also expects a large increase over the prior year in benefits costs. This is partly driven by higher wages and the new positions from the levy and added support positions. However, there are also increases in healthcare contributions, the continued rise of workers' compensation insurance, and, most notably, an increase in PERS rates. As described in more detail below, the budget also proposes a one-time payment to a PERS side account. Excluding this one-time payment, benefits costs are budgeted to increase 10.1%.
- As noted above, overall materials and services spending is proposed to increase by only 0.7% over the FY 2024-25 budget level.
- The General Fund transfers \$1.5 million to the Capital Replacement Fund for capital purchases in the proposed budget.

Other Significant Budget Items

PERS Employer Incentive Fund

The proposed budget spends \$1.6 million from the district's beginning fund balance for the PERS Employer Incentive Fund (EIF). This program deposits the district's contribution plus a 25% match from the State into the district's PERS side account, meaning a total of \$2 million would be added to the district's side account. By making this lump-sum contribution, the district reduces its long-term PERS liability and lowers future PERS rates, resulting in savings over time. State funding for the program is limited and the district's application may not be successful.

5-Year Capital Plan

Another important element of the FY 2025-26 Proposed Budget is the continued investment in the district's capital assets. The budget proposes approximately \$6.2 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 has resulted in better funding for the capital plan than in previous years, but the district must identify additional ongoing resources for capital to ensure a sustainable capital replacement plan.

Looking Beyond FY 2025-26

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. As noted above, there are several areas of uncertainty both in the current proposed budget and in the years beyond 2025-26. The outcome of the collective bargaining process will provide some clarity on the district's near-term costs. Rising personnel costs, especially continued increases in PERS rates, combined with the expected slowdown in property tax revenue growth suggest challenging budget constraints will exist over several years. The district must continue to move forward in a responsible way that aligns our expenses with our available resources.

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 2025-26 runs from July 1, 2025 through June 30, 2026.

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 2025-26 Budget Calendar

November 2024

18 Board meeting - Appoint budget officer

February 2025

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

April 2025

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

May 2025

8 Distribute FY 26 Proposed Budget to Budget Committee and public
15 First Budget Committee meeting - Discuss & Approve FY 26 Proposed Budget

June 2025

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

July 2025

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 one year. 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 one year that are essential to fire district operations—inclusion in the capital plan ensures that their replacement is adequately budgeted and planned for.

Basis of Accounting

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

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

Fund Structure

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

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

Summary of District Funds			
Fund	Name	Purpose	Revenue Sources
10	General Fund	Day-to-day operations	Property taxes
15	Grants Fund	Accounts for large grants awarded to district	Federal, State, other Grant awards
20	Equipment Replacement	Closed. Merged with Fund 30 in FY 2023-24.	
30	Capital Replacement	Land acquisition Facility improvements Apparatus Equipment Other large capital items	General Fund 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
75	Health Benefits Fund	District's self-insured health plan	General Fund Healthcare contributions Health plan reimbursement
80	Wildland Mitigation	Provide resources for wildfire protection and response	Grant awards 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 75 – Health Benefits Fund

The Health Benefits Fund was added in the FY 2024-25 Revised Budget. Per ORS 731.036 (6)(e)(A), the district is required to maintain a separate account for its self-insured health plan. The purpose of the Health Benefits Fund is to pay for the costs of providing medical and dental insurance to the district's employees. The fund also serves as a reserve, to ensure the district has adequate funds to cover any fiscal years in which there are higher than expected claims costs.

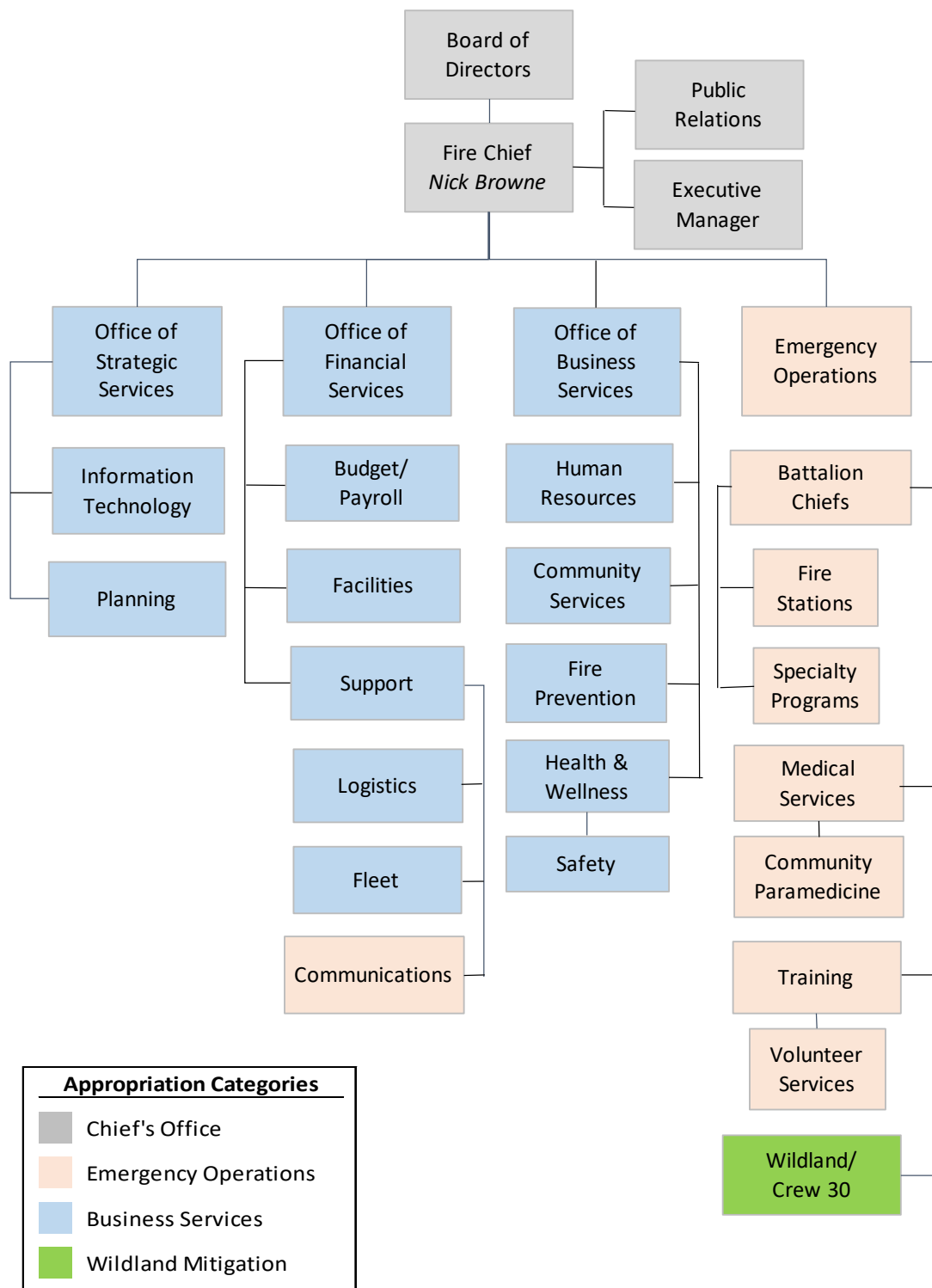
Fund 80 – Wildland Mitigation

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 2025-26 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 2025-26 Proposed 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 2025-26 Proposed Budget across all district funds is estimated at \$30.7 million, an increase of about \$900,000 from the total fund balance of \$29.8 million at the beginning of FY 2024-25. The beginning fund balance is estimated based on projected expenditures and revenues for the remaining months of FY 2024-25. The main reason for the increase is the balance in the district's Capital Replacement Fund. As noted elsewhere, these are one-time funds from the levy available to support capital with much of the balance already committed to apparatus purchases and facility projects. 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 meant to be sufficient to fund district operations through November, when the bulk of property tax revenues are received. For reference, the district's cash balance at the end of October 2024 was \$2.6 million, equivalent to about one pay period of personnel expenses and reflecting a negative cash flow between July and October of about \$27.2 million. 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. As a precaution for unexpected events, the proposed 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 2025-26, it is unlikely this option will be exercised, although it may be necessary in future years as the existing balance in the Capital Replacement Fund is spent down leaving fewer resources to cover the negative cash flow until November.

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 2024-25, the Clackamas County assessor reported assessed value was 55.6% of the district's Measure 5 market value of \$53.2 billion, leaving an untaxed value of approximately \$23.6 billion.

Assessed Value Growth

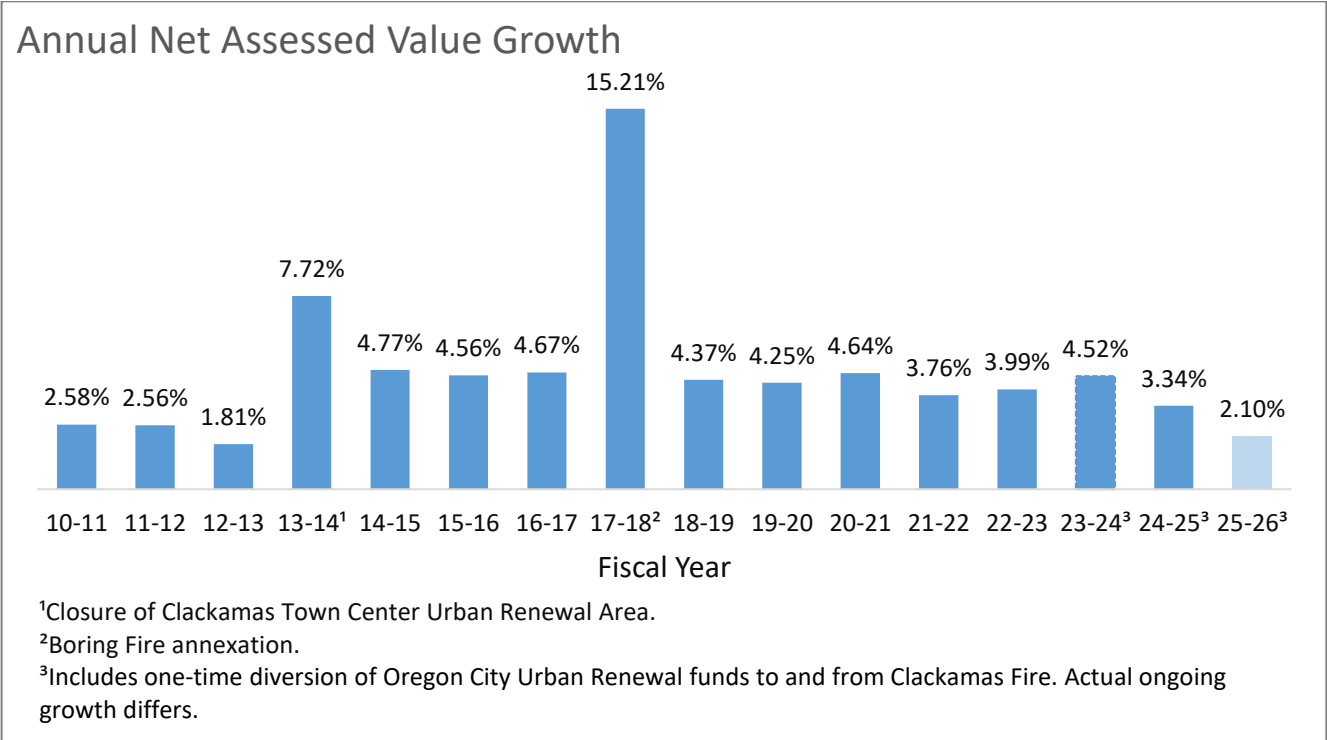
By law, increases in assessed valuation of existing property are generally limited to 3% annually. Accordingly, assessed valuation growth beyond 3% must come from development within the district's boundaries. The

New Housing Unit Permits <i>Oregon City, Happy Valley, Milwaukie, 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
2024	448	114	562

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 2025-26 is 2.75% to 3.25%. The district's proposed budget is based on estimated AV growth of 3.0%, in the middle of the assessor's estimate.

The main reason for the expected low assessed valuation growth 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 more than a decade. This means that the near-term outlook for future housing units is not strong and, therefore, future property tax growth may also be depressed. As shown in the chart on the next page, the last time housing permits were this low, the district assessed valuation growth fell below 2%. If the AV growth forecast is accurate at 3.0%, then it would be the lowest annual growth rate that the district has experienced since 2012-13.

The growth in assessed valuation is further affected by Oregon City's decision on how much urban renewal tax increment to utilize. In FY 2023-24, Oregon City decided to forgo the property tax increment from their urban renewal area resulting in a one-time increase in Clackamas Fire's assessed valuation because the assessed valuation that was going to Oregon City urban renewal reverted back to Clackamas Fire. Then, in FY 2024-25, Oregon City reclaimed 25% of its urban renewal tax increment, depressing Clackamas Fire's assessed value growth as some reverted back to Oregon City urban renewal. And, for FY 2025-26, the proposed budget approved by the Oregon City urban renewal budget committee reclaims 100% of the urban renewal area's tax increment. The reversion of that assessed value to Oregon City would mean that, even though the district's regular assessed value is expected to grow by 3% in FY 2025-26, the net effect would be only a 2.1% increase in assessed value over the prior year. The district has always expected the reversion of Oregon City urban renewal funds to be temporary and has treated it as one-time revenue, so this change does not have a substantial effect on the district's operating budget. Additional one-time resources, however, would have been useful for capital items and other one-time initiatives.



Property Tax Collection Rate

In FY 2023-24, the last full year for which data is available, the fire district received 95.5% of the assessed property tax revenue. The collection rate was 96.2% in FY 2022-23, 95.5% in FY 2021-22, and 96.2% in FY 2020-21. For the FY 2025-26 Proposed Budget, the district assumes a collection rate of 95.6%. Lower collection rates are expected in the near term because of challenges in commercial real estate, inflation, and higher interest rates.

Each year the district also receives prior-year taxes, delinquent taxes that were not paid on time in previous years. Property taxes outstanding to the district totaled \$2.2 million for the fiscal year ending June 30th, 2024, up from \$1.7 million the prior year, a reflection of the lower 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 2025-26 is the third year that the local option levy will be collected.

The FY 2025-26 Proposed Budget estimates total General Fund current year property tax collections of \$81.6 million, with \$66.7 million from the permanent tax rate and \$14.9 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 \$340,000 in compression loss.

In addition to current year property taxes, the FY 2025-26 Proposed Budget includes \$1.1 million 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 proposed budget.

Permanent Property Tax Rate and Collections

Fiscal Year 2025-26

ESTIMATED DISTRICT ASSESSED VALUATION

	FY 2024-25 Actuals ¹		
	Clackamas County	Multnomah County	Total
Full Assessed Valuation	\$29,569,955,970	\$57,908,120	\$29,627,864,090
Less Urban Renewal	-\$1,119,986,936	-	-\$1,119,986,936
Net Assessed Valuation	\$28,449,969,034	\$57,908,120	\$28,507,877,154
Estimated Annual Growth in Assessed Valuation			3.00%
Estimated Increase in Assessed Valuation			\$855,236,315
FY 2025-26 Estimated Assessed Valuation			\$29,363,113,469
Less Additional Urban Renewal Growth			-\$267,625,000
FY 2025-26 Estimated Net Assessed Valuation			\$29,095,488,469

ESTIMATED PROPERTY TAX REVENUE

Permanent Tax Rate per \$1,000	2.4012
Total Levy Amount	\$69,864,087
Estimated Compression Loss	-\$47,259
Estimated Total Levy Amount	\$69,816,828
Estimated CY Collection Rate	95.60%
FY 2025-26 Estimated CY <u>Permanent Rate</u> Property Tax Revenue	\$66,744,888

¹Certified Tax Assessor values for FY 2024-25 from Table 4a.

Local Option Levy Property Tax Rate and Collections			
Fiscal Year 2025-26			
ESTIMATED DISTRICT ASSESSED VALUATION			
	FY 2024-25 Actuals ¹		
	Clackamas County	Multnomah County	Total
Full Assessed Valuation	\$29,569,955,970	\$57,908,120	\$29,627,864,090
Estimated Annual Growth in Assessed Valuation			3.00%
Estimated Increase in Assessed Valuation			\$888,835,923
FY 2024-25 Full Assessed Valuation			\$30,516,700,013
ESTIMATED PROPERTY TAX REVENUE			
	Permanent Tax Rate per \$1,000		0.52
	Total Levy Amount		\$15,868,684
	Estimated Compression Loss		<u>-\$339,661</u>
	Estimated Total Levy Amount		\$15,529,023
	Estimated CY Collection Rate ³		95.60%
	FY 2025-26 Estimated CY Local Option Levy Property Tax Revenue		\$14,845,746
¹ Certified Tax Assessor values for FY 2024-25 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 2024-25, just over \$1.1 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 \$2.7 million.

Summary of Urban Renewal Areas

Urban Renewal Area	FY 2024-25 Assessed Values			Estimated 2024-25 Property Tax Revenue Diverted
	Current Value	Frozen Value	Difference	
North Clackamas	\$862,358,212	\$397,645,806	\$464,712,406	\$1,115,867
Happy Valley	\$693,665,869	\$189,146,995	\$504,518,874	\$1,211,451
Milwaukie	\$231,528,691	\$135,994,953	\$95,533,738	\$229,396
Oregon City	\$305,012,603	\$249,847,603	\$55,165,000	\$132,462
Total Estimated Clackamas Fire Revenue Diverted				\$2,689,176

As noted earlier, Oregon City only collected urban renewal taxes on 25% of its available assessed value. This resulted in additional one-time revenue of about \$400,000 for the fire district in FY 2024-25. Based on the action of Oregon City's budget committee, the FY 2025-26 Proposed Budget assumes Oregon City reclaims its full tax increment in FY 2025-26.

Other Revenue

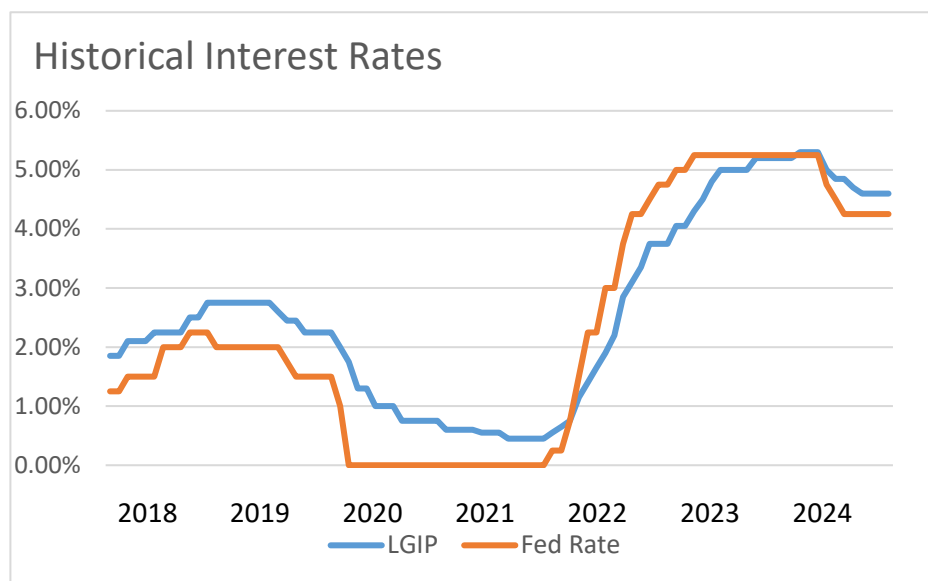
Although the fire district relies primarily on tax revenues, there are several other important revenue sources that contribute to the fire district's operations.

General Fund Revenue

	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Proposed Budget	% of Proposed Budget
Tax Revenue	78,209,227	80,986,444	82,878,700	87.5%
Interest	1,026,526	1,267,400	788,000	0.8%
EMS Revenues	2,594,031	2,309,000	2,297,100	2.4%
Contract Revenue	7,504,951	7,662,400	8,016,000	8.5%
Conflagration Revenue	1,107,486	-	-	0.0%
Grant Revenue	102,002	-	-	0.0%
Other Revenue	2,144,884	731,500	658,800	0.7%
Transfers In	70,027	364,000	120,000	0.1%
Total	\$92,759,135	\$93,320,744	\$94,758,600	

Interest

The district keeps most of its fund balance in the state's Local Government Investment Pool (LGIP). Interest rates are currently 4.6% on LGIP funds. Most forecasts predict the Federal Reserve will continue decreasing the federal funds rate throughout the next year. The LGIP interest rate should generally follow the federal funds rate trend, meaning the LGIP interest rate will likely also decline.



In keeping with a conservative forecast, the proposed budget assumes the LGIP interest rate will decline to 3% by next June, resulting in total estimated interest earnings of \$788,000 in the General Fund.

EMS Revenues

The Fire District receives ambulance transport revenue through a subcontract with American Medical Response (AMR) which allows Clackamas Fire Medic Units to transport patients to hospitals as part of the EMS

system. For FY 2025-26, the fire district is budgeting \$1.45 million in transport revenue based on revenue trends in the current year 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 \$179,600 annually. Additionally, the fire district is reimbursed for EMS consumable supplies at an estimate of \$165,500.

EMS revenues also include payments from the federal government through the Ground Emergency Medical Transport (GEMT) program. The fire district has received these payments since 2017-18 to subsidize some of its fixed costs for providing ambulance transport. GEMT revenue is budgeted at \$500,000 for FY 2025-26.

Contract Revenue

Clackamas Fire provides services to multiple other fire agencies through contracts for service, including fleet services. For FY 2025-26, overall contract revenues are expected to result in \$7.85 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 proposed 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. The district is also entering into an agreement with Canby Fire to provide command and control services in FY 2025-26 at the expected value of \$139,000.

Grant Revenue

There are no grants budgeted in the General Fund. The fire district has two significant grants budgeted in the Grants Fund: a \$1 million grant to support the community paramedic pilot program, and a \$328,000 grant for structural collapse trainings. These two grants began in FY 2024-25 and have additional expenditures planned in the FY 2025-26 Proposed Budget. 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. For example, 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. The Fire Marshal's Office also charges some fees for hood inspections and plan review generating approximately \$49,000 in expected revenue for FY 2025-26.

Personnel & Benefits

Personnel services is the largest expense in the budget, making up 84.6% 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 23-24 Actuals	FY 24-25 Revised Budget	FY 25-26 Proposed Budget
Salaries	34,121,456	39,370,875	42,258,000
Operational Replacement	7,704,312	7,057,341	5,665,000
Conflagration Deployments	474,624	-	-
Overtime	641,616	661,402	720,400
Retirement/Separation Payouts	169,345	80,000	550,000
Salaries Total	\$43,111,354	\$47,169,618	\$49,193,400
Payroll Taxes	3,493,033	4,076,700	4,281,700
PERS Contributions	10,863,464	11,466,300	14,862,400
Deferred Compensation	2,984,258	3,526,300	3,906,900
Healthcare Expenses	7,437,518	6,800,000	6,853,100
Health Trust / MERP	364,534	418,000	322,400
Employee Allowances	17,275	16,800	16,800
Workers Compensation	1,009,117	1,499,900	1,950,000
Other Benefits	109,536	75,000	100,000
Benefits Total	\$26,278,734	\$27,879,000	\$32,293,300
Salaries & Benefits Total	\$69,390,088	\$75,048,618	\$81,486,700

Position Changes

The FY 2025-26 Proposed Budget includes an increase in the total number of permanent fire district positions of 14.5 FTE. The district's proposed budget includes one firefighter academy in 2025-26 to continue hiring firefighters supported by the enhanced services levy, increasing total firefighter capacity by 12 positions. 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. The proposed budget also adds 2.5 FTE in support positions to keep pace with workload demands: one Fleet Technician, one Fire Inspector, and a part-time Logistics delivery driver.

The remaining changes represent the reorganization of certain positions across departments, most notably the reassignment of public relations positions from Business Services/Administration into the Chief's Office.

Summary of Positions

Department/Org	FY 23-24 Adopted	FY 24-25 Adopted	FY 25-26 Proposed
Administration	4	5	2
Chief's Office	4	5	8
Communications	1	1	1
Community Services	5	3	3
Emergency Operations	275	303	316
Emergency Medical Services	3	4	4
Facilities	3	4	4
Finance	5	6	6
Fire Marshal's Office	6	6	7
Fleet	8	8	9
Health & Wellness	4	5	5
Human Resources	3	4	3
Information Technology	5	0	0
Logistics	5	5	5.5
Strategic Services & Planning	1	1	1
Training	10	6	6
Wildland Mitigation	0	2	2
Total Permanent Positions	342	368	382.5
Wildland Mitigation/Crew 30	22	20	20
Apprenticeship Program	12	0	0
Community Paramedic Program	0	3	3
Total Seasonal/Limited Term Positions	34	23	23

Salary and Benefits Changes

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

- Cost of living adjustments of 2% to employee salaries July 1 and 1.5% adjustments to salaries January 1. The actual increase to salaries for the majority of employees depends on the outcome of collective bargaining. As noted earlier, the proposed budget assumes the wage adjustments provided in the district's last best offer.
- 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)

As shown in the chart below, PERS rates are increasing beginning July 2025. OPSRP – Police & Fire rates are increasing from 24.86% in FY 2024-25 to 27.83% in FY 2025-26. Currently, 12% of the fire district's employees

are Tier 1/Tier 2 and 88% are OPSRP employees. The share of OPSRP employees should increase further in FY 2025-26 with the hiring and onboarding of a new academy class through the levy.

PERS Rates

	2013 -15 (revised)	2015-17	2017-19	2019-21	2021-23	2023-25	2025-27
Tier 1/Tier 2	17.87%	17.55%	23.83%	28.53%	27.60%	29.32%	31.36%
OPSRP – General	8.50%	8.34%	12.01%	16.37%	18.54%	20.07%	22.56%
OPSRP – Police & Fire	12.60%	12.45%	16.78%	21.00%	22.90%	24.86%	27.83%

The 2025-27 increase in PERS rates is higher than originally planned for. The previous PERS actuarial analysis forecasted that OPSRP – Police & Fire rates would increase to 26.68%. The actual increase to 27.83% is a significant departure from previous forecasts, meaning PERS costs increase by over 11% on July 1, 2025. All other things being equal, the district’s PERS costs in FY 2025-26 are \$1.3 million higher than they would have been if PERS rates had stayed the same.

As noted earlier, the budget also proposes to provide a \$1.6 million one-time payment to PERS to establish a side account with a 25% state match. This proposal will leverage state funds for a 25% return on district funds, and also reduce ongoing PERS costs in future years. PERS will withdraw funds from the side account annually as a way to keep the district’s rates slightly lower. Deposits in the side account will also accrue interest at the PERS investment rate. The main risk to the district is the reduction in its fund balance for meeting cash flow needs.

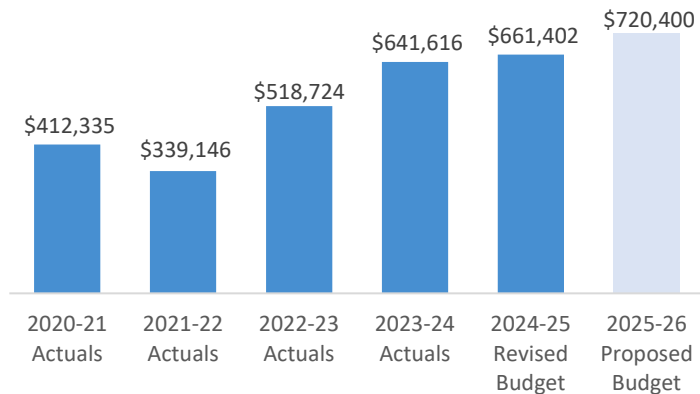
Paid Leave Oregon

Paid Leave Oregon is a 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 18 months of the program, rates are expected to increase in FY 2025-26 to near the maximum allowed contribution amount of 1% of eligible wages. The FY 2025-26 Proposed Budget includes \$202,600 to cover the employer share of these contributions.

Another effect of Paid Leave Oregon is that it results in additional leave for district employees. This has played a role in increasing the district’s operational replacement costs.

General Fund Overtime Amount



Overtime

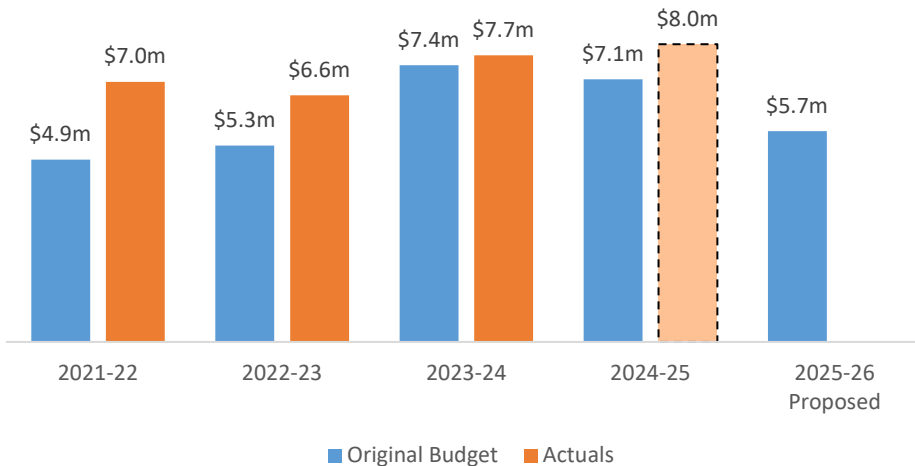
Overtime is generally used for training, education, recruitment and promotional processes, public education, fire investigation, after-hours fleet and facility repairs, and public information officer activities. As shown in the figure, the growth in overtime in recent years has mostly kept pace with cost-of-living increases. The largest categories for overtime include Training, Operations, Human Resources (largely for interview panels and testing), Wellness (for annual physicals), and standby pay for Investigators and Public Information Officers.

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, operational replacement has exceeded its budget despite the district increasing the budget substantially over 2022-23 levels. This has required the district to utilize one-time revenues or make midyear reductions elsewhere in the budget to cover operational replacement costs.

Operational Replacement Budget to Actuals



There are several factors that contribute to high operational replacement costs. One factor is leave usage, where vacation leave, sick leave, bereavement leave, health and wellness leave, or Paid Leave Oregon create vacant shifts that require overtime to fill. Another factor is vacant positions, requiring overtime to fill them. For example, after the levy, the district staffed some positions with overtime because the levy positions had not been hired yet. Or, more recently, there were not enough Apparatus Operators to fill each shift, and the district relied on overtime to fill those shifts. Injuries can also increase operational replacement costs because

employees out due to injury cannot work their regular shifts. (Another cause of operational replacement costs is deployment to wildfires, where personnel deployed to wildfires cannot work their regular district shift and it is covered with overtime. These operational replacement shifts are reimbursed by the state, and operational replacement from wildland deployments is tracked and budgeted separately and not included in the figures above.)

The district's main tool for controlling operational replacement costs has been 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. The district expects close to full staffing heading into FY 2025-26, which should reduce operational replacement costs compared to FY 2024-25.

To further reduce operational replacement costs in FY 2025-26, the district is implementing a minimum staffing plan which identifies suppression positions that will not be backfilled when they are vacant due to leave. The amount of operational replacement budgeted under this minimum staffing plan plus the expectation of full staffing described in the previous paragraph is \$5.7 million.

Healthcare Expenses

The FY 2025-26 Proposed Budget includes just under \$7 million in contributions from the General Fund to the Health Benefits Fund. These transfers are made each pay period as the employer's contribution to the cost of the district's healthcare plan. For more information on healthcare expenses, please see the Health Benefits Fund section.

Leave Payouts

The district has budgeted \$550,000 for leave payouts in the budget. District policy allows retiring employees to be paid out for the accrued vacation leave balances, which is the bulk of the budgeted funds. The district has also implemented a sick leave incentive program with certain classifications that allows limited pay outs for employees' sick leave balances. The purpose of this program is to compensate employees who do not regularly utilize their sick leave, which results in savings to the district through reduced operational replacement costs.

Materials & Services

Overall materials and services spending is largely unchanged with only a 0.7% increase over the FY 2024-25 budget level:

- For FY 2025-26, the constrained budget required departments to stay within the same base budget limits as they had in FY 2024-25. Once inflation is factored in, this is effectively a budget cut for departments' materials and services budgets.
- The district is especially seeing the effects of inflation in the following areas: property insurance is budgeted to increase by 12.3%, CCOM fees by 12.5%, and C800 annual fees by 18.7%.

Materials & Services Spending			
	FY 2023-24	FY 2024-25	FY 2025-26
	Actuals	Revised	Proposed
M&S Spending	\$9,611,781	\$10,285,226	\$10,352,550
% Change from Prior Year		7.0%	0.7%

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 and the 2018 loan. The district completed its mortgage payments on the Fleet and Logistics site in FY 2024-25. Under the FY 2025-26 Proposed Budget, outstanding principal debt will decrease by \$4.8 million in the budget year from regular debt service payments and the proposed \$389,000 prepayment of the 2018 loan.

Outstanding Long-Term Debt as of July 1, 2025

	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	\$7,070,000
General Obligation Bonds, Series 2017	06/22/17	06/01/32	\$11,220,000	<u>\$9,965,000</u>
Total General Obligation Bonds				\$17,035,000
<i>Limited-Tax & Other Obligations</i>				
Pension Bonds, Series 2005	09/23/05	06/01/28	\$ 20,335,000	\$5,740,000
Series 2018A Direct Loan	12/20/18	12/15/38	\$7,000,000	<u>\$4,233,531</u>
Total Limited-Tax & Other Obligations				\$9,973,531
Total Long-Term Debt				<u>\$27,008,531</u>

Projected Debt Service Requirements

Fiscal Year	Series 2015 Bonds Fund 50		Series 2017 Bonds Fund 50		2005 Pension Bonds Fund 10		Series 2018A Loan Fund 10		Total Debt Service
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2025-26	1,325,000	238,600	550,000	365,900	2,215,000	287,230	345,495	161,093	5,488,318
2026-27	1,365,000	172,350	685,000	338,400	2,440,000	176,392	359,043	147,545	5,683,730
2027-28	1,410,000	131,400	795,000	304,150	1,085,000	54,294	373,123	133,466	4,286,432
2028-29	1,460,000	89,100	905,000	272,350	0	0	387,754	118,834	3,233,038
2029-30	1,510,000	45,300	1,020,000	236,150	0	0	402,959	103,629	3,318,038
2030-31	0	0	2,705,000	195,350	0	0	418,761	87,827	3,406,938
2031-32	0	0	2,905,000	87,150	0	0	435,182	71,406	3,498,738
2032-33	0	0	0	0	0	0	452,247	54,341	506,588
2033-34	0	0	0	0	0	0	1,058,967	20,563	1,079,530
Total	\$7,070,000	\$676,750	\$9,565,000	\$1,799,450	\$5,740,000	\$517,916	\$4,233,531	\$898,705	\$30,501,352

Capital Outlay

The proposed budget transfers \$1.5 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 2025-26 Proposed Capital	
Projects/Items	Amount
Previously Ordered	\$3,581,000
Apparatus	\$2,200,000
Vehicles	\$190,000
Fleet Equipment	\$133,000
Fleet Total	\$6,104,000
Previous Projects	\$1,050,000
HVAC Replacements	\$700,000
Roof Replacements	\$130,000
Station 15 Replacements	\$390,000
Concrete & Asphalt	\$130,000
Flooring Replacement	\$90,000
Generator Replacement	\$90,000
Exterior Painting	\$10,000
Building Access System	\$300,000
Safety Repairs	\$63,000
Stormwater Compliance	\$132,000
Facilities Total	\$3,085,000
Firefighting Equipment	\$153,000
EMS Equipment	\$41,300
SCBA Packs and Bottles	\$80,000
Wildland Equipment	\$260,000
Turnouts	\$300,000
Communication Equipment	\$47,000
Radio Replacement, Phase 1	\$435,000
Wellness Equipment	\$23,400
Equipment Total	\$1,339,700
Computers	\$192,500
iPads	\$76,500
IT Total	\$269,000
Capital Outlay Total	\$10,797,700

Ending Fund Balance

The estimated total ending fund balance across all funds at the end of FY 2025-26 is \$13.3 million. If contingency reserves are unused in the budget year, then that will add an additional \$5.8 million to the ending fund balance, bringing the total to \$19.1 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 budgeted 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 (excluding debt service and capital). Based on the operating budget in the FY 2025-26 Proposed Budget, the ending fund balance should be approximately \$31.6 million to meet Board policy.

Summary of All Funds

3-Year Budget Summary - All Funds			
	FY 2023-24 Actual	FY 2024-25 Revised Budget	FY 2025-26 Proposed Budget
RESOURCES			
Beginning Fund Balance	22,550,800	30,522,046	30,726,000
Revenues			
Tax Revenue	80,715,014	83,304,445	85,324,700
Interest	1,382,077	1,727,400	1,138,000
EMS Revenue	2,594,031	2,309,000	2,297,100
Contract Revenue	8,699,430	8,639,300	9,025,000
Conflagration Revenue	1,154,673	-	-
Grants	1,161,731	650,246	1,224,600
Other Revenue	2,200,931	9,276,500	9,579,800
Transfers In	8,888,992	6,714,000	1,620,000
Total Revenue	106,796,879	112,620,891	110,209,200
Total Resources	129,347,679	143,142,937	140,935,200
REQUIREMENTS			
Fire Chief's Office	1,043,439	1,139,860	1,957,300
Emergency Services	61,533,606	64,808,276	74,742,509
Business Services	18,231,803	20,008,971	15,983,641
Wildland Mitigation	1,405,835	9,913,870	10,873,500
Capital Outlay	2,657,178	10,144,092	10,804,050
Debt Service	5,793,176	5,958,950	5,887,850
Transfers Out	8,888,992	6,714,000	1,620,000
Total Expenditures	99,554,030	118,688,019	121,868,850
Contingency	-	5,465,000	5,757,000
Ending Fund Balance/ Reserved for Future Expenditures	29,793,649	18,989,918	13,309,350
Total Requirements	129,347,679	143,142,937	140,935,200

4. Budget Overview — Summary of All Funds

Summary of All Funds

	General Fund	Grant Fund	Capital Replacement Fund	Debt Service Fund	Health Benefits Fund	Wildland Mitigation Fund	Total
RESOURCES							
Beginning Fund Balance	17,100,000	-	11,300,000	260,000	1,550,000	516,000	30,726,000
Revenues							
Tax Revenue	82,878,700	-	-	2,446,000	-	-	85,324,700
Interest	788,000	-	250,000	25,000	65,000	10,000	1,138,000
EMS Revenue	2,297,100	-	-	-	-	-	2,297,100
Contract Revenue	8,016,000	-	-	-	-	1,009,000	9,025,000
Conflagration Revenue	-	-	-	-	-	-	-
Grants	-	844,200	-	-	-	380,400	1,224,600
Other Revenue	658,800	-	40,000	-	8,881,000	-	9,579,800
Transfers In	120,000	-	1,500,000	-	-	-	1,620,000
Total Revenue	94,758,600	844,200	1,790,000	2,471,000	8,946,000	1,399,400	110,209,200
Total Resources	111,858,600	844,200	13,090,000	2,731,000	10,496,000	1,915,400	140,935,200
REQUIREMENTS							
Fire Chief's Office	1,957,300	-	-	-	-	-	1,957,300
Emergency Services	73,898,309	844,200	-	-	-	-	74,742,509
Business Services	15,983,641	-	-	-	-	-	15,983,641
Wildland Mitigation	-	-	-	-	9,360,000	1,513,500	10,873,500
Capital Outlay	-	-	10,797,700	-	-	6,350	10,804,050
Debt Service	3,019,350	-	389,000	2,479,500	-	-	5,887,850
Transfers Out	1,500,000	-	-	-	-	120,000	1,620,000
Total Expenditures	96,358,600	844,200	11,186,700	2,479,500	9,360,000	1,639,850	121,868,850
Contingency	4,707,000	-	-	-	1,000,000	50,000	5,757,000
Ending Fund Balance/ Reserved for Future Expenditures	10,793,000	-	1,903,300	251,500	136,000	225,550	13,309,350
Total Requirements	111,858,600	844,200	13,090,000	2,731,000	10,496,000	1,915,400	140,935,200

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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.

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Resources						
Beginning Fund Balance	15,599,606	16,372,914	18,424,546	17,100,000	-	-
Tax Revenue	62,100,886	78,209,227	80,986,444	82,878,700	-	-
Interest	815,376	1,026,526	1,267,400	788,000	-	-
EMS Revenue	2,921,053	2,594,031	2,309,000	2,297,100	-	-
Contract Revenue	3,318,673	7,504,951	7,662,400	8,016,000	-	-
Conflagration Revenue	981,960	1,107,486	-	-	-	-
Grant Revenue	21,753	102,002	-	-	-	-
Other Revenue	2,018,954	2,144,884	731,500	658,800	-	-
Transfers In	70,600	70,027	364,000	120,000	-	-
Total Resources	87,848,861	109,132,049	111,745,290	111,858,600	-	-
Requirements						
Fire Chief's Office	533,310	1,043,439	1,139,860	1,957,300	-	-
Emergency Operations	50,634,154	59,726,786	64,185,013	73,898,309	-	-
Business Services	16,827,583	18,231,803	20,008,971	15,983,641	-	-
Debt Service	2,801,300	2,905,485	3,025,600	3,019,350	-	-
Transfers Out	679,600	8,800,000	6,350,000	1,500,000	-	-
Contingency	-	-	3,615,000	4,707,000	-	-
Ending Fund Balance	16,372,914	18,424,536	13,420,846	10,793,000	-	-
Total Requirements	87,848,861	109,132,049	111,745,290	111,858,600	-	-

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 1.5% increase over budgeted revenues for the current year. Increases in revenue are offset by expected decreases in interest earnings, GEMT revenue, and transfers from other funds.

5. General Fund Overview

- The FY 2025-26 Proposed Budget estimates total General Fund current year property tax collections of \$81.6 million, with \$66.7 million from the permanent tax rate and \$14.8 million from the optional levy rate.
- In keeping with a conservative forecast, the proposed budget assumes the LGIP interest rate will decline to 3% by next June. The district will have estimated interest earnings of \$788,000 in the General Fund.
- General Fund expenses are forecast at \$96.3 million, a 1.7% increase over budgeted amounts for the current year. The increase is 7.4% after excluding the large decrease in the district's contribution to the Capital Replacement Fund.
- Total salaries and wages are expected to increase (4.3%) for FY 2025-26. The FY 2025-26 budget includes an additional 2% COLA in July and a 1.5% COLA in January for nearly all employees, and step increases for eligible employees.
- Deferred compensation is increased for non-represented managers and staff in an effort to move towards pay equity. This increases 401a contributions to employee retirement accounts by 0.5%. The district, through an agreement with Local 1159, has ended contributions to the Health Trust. Instead, the district now makes contributions to a Medical Expense Reimbursement Plan (MERP) for represented employees and an increased contribution to the Post Employment Health Plan for non-represented employees.
- PERS contributions are forecast to increase in the FY 2025-26 budget by 15.7%, excluding the one-time payment to the PERS EIF. This represents an increase of \$1.8 million compared to the prior year.
- The FY 2025-26 Proposed Budget includes a \$1.6 million payment for the PERS Employer Incentive Fund (EIF). This program provides a 25% match from the State, adding an additional \$400,000 to our side account for a total of \$2 million. By making this lump-sum contribution, the district reduces its long-term PERS liability and lowers future PERS rates, resulting in savings over time. Phase 2 of the application period opens July 1, 2025, and applications are awarded in the order they are received. PERS has \$40 million set aside for side account deposit matches in Phase 2.
- The FY 2025-26 Proposed Budget includes operational replacement costs at \$5.7 million. This is the result of full staffing and the implementation of a new minimum staffing plan which reduces suppression positions that are backfilled when they are vacant due to leave.
- The General Fund transfers \$1.5 million to the Capital Replacement to contribute to capital investments in the budget year and in future years.
- The FY 2025-26 Proposed Budget has total healthcare expenses at about \$6.9 million.
- The FY 2025-26 Proposed Budget includes \$10,500 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 6.7%, property insurance by 12.3%, CCOM annual fees by 12.5%, and C800 annual fees by 18.7%

Detailed Budget Table

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Tax Revenue						
4450 - Current Year Prop Taxes	60,746,042	77,186,305	79,878,544	81,590,600	-	-
4455 - Prior Year Prop Taxes	1,162,937	809,485	925,900	1,105,800	-	-
4460 - Other Taxes	191,908	213,438	182,000	182,300	-	-
Tax Revenue Total	62,100,886	78,209,227	80,986,444	82,878,700	-	-
Interest						
4490 - Investment Interest	815,376	1,026,526	1,267,400	788,000	-	-
Interest Total	815,376	1,026,526	1,267,400	788,000	-	-
EMS Revenue						
4510 - ASA Revenue	140,350	143,157	146,000	165,500	-	-
4512 - Medical Supply Reimb	136,169	156,825	158,800	179,600	-	-
4569 - GEMT Revenue	1,561,810	767,726	590,000	500,000	-	-
4570 - Transportation Response Revenue	1,082,724	1,526,324	1,414,200	1,452,000	-	-
EMS Revenue Total	2,921,053	2,594,031	2,309,000	2,297,100	-	-
Contract Revenue						
4500 - IGA Revenue	3,173,712	7,360,192	7,532,400	7,851,000	-	-
4541 - Sale of Inventory/Services/Equip	144,961	144,759	130,000	165,000	-	-
Contract Revenue Total	3,318,673	7,504,951	7,662,400	8,016,000	-	-
Conflagration Revenue						
4539 - Conflagration Reimbursement	981,960	1,107,486	-	-	-	-
Conflagration Revenue Total	981,960	1,107,486	-	-	-	-
Grant Revenue						
4560 - Grant Revenue	21,753	102,002	-	-	-	-
Grant Revenue Total	21,753	102,002	-	-	-	-
Other Revenues						
4514 - Health Plan Reimbursements	571,107	570,513	-	-	-	-
4515 - Workers' Compensation Revenue	448,392	509,072	480,000	383,000	-	-
4538 - Service Cost Recovery	12,037	32,748	19,500	21,000	-	-
4542 - Sale of Goods/Services/Equip	(2,626)	(237)	-	-	-	-
4543 - Gain/Loss on Fixed Assets	2	-	-	-	-	-
4545 - Other Post-Employ Bene Revenue	688,634	719,518	-	-	-	-
4550 - Public Records Request Revenue	4,026	5,746	4,000	5,800	-	-
4571 - Other Revenues	261,732	276,673	200,000	200,000	-	-
4572 - Prevention Fees	35,650	30,850	28,000	49,000	-	-
Other Revenue Total	2,018,954	2,144,884	731,500	658,800	-	-
Transfers In						
4610 - Transfers from other Funds	70,600	70,027	364,000	120,000	-	-
Transfers In Total	70,600	70,027	364,000	120,000	-	-
Grand Total	72,249,255	92,759,135	93,320,744	94,758,600	-	-

5. General Fund Overview

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Salaries & Wages						
5100 - Exempt Salary	3,325,033	3,504,621	4,232,600	4,552,400	-	-
5200 - Non-Exempt Salary	1,630,133	1,497,399	1,698,200	1,805,300	-	-
5300 - Represented Salary	25,168,352	28,512,087	32,813,800	35,254,800	-	-
5540 - Temporary Labor	49,622	100,810	61,275	52,000	-	-
5545 - Premium Pay	431,816	506,539	565,000	593,500	-	-
5550 - Conflagration Labor	504,468	474,624	-	-	-	-
5555 - School Replacement	2,302	-	-	-	-	-
5560 - Operational Replacement	6,623,615	7,704,312	7,057,341	5,665,000	-	-
5563 - Retirement/Separation Vacation	207,481	159,551	80,000	365,000	-	-
5564 - Other Leave Buyback	6,911	9,794	-	185,000	-	-
5600 - Overtime	518,724	641,616	661,402	720,400	-	-
Salaries & Wages Total	38,468,456	43,111,354	47,169,618	49,193,400	-	-
Benefits						
6620 - SS/Medicare	2,768,131	3,157,082	3,535,500	3,687,500	-	-
6640 - Tri-Met Taxes	251,171	263,961	336,400	401,500	-	-
6650 - Sandy Transit Tax	-	12,255	20,000	-	-	-
6655 - PFMLI	-	59,734	184,800	192,700	-	-
6656 - PERS Employer	8,940,189	10,863,464	11,466,300	14,862,400	-	-
6670 - Deferred Compensation	1,774,484	2,597,626	3,092,700	3,304,200	-	-
6675 - Unemployment	633	59,804	15,000	40,000	-	-
6680 - Life Insurance	42,416	49,732	60,000	60,000	-	-
6689 - Cafe Plan Claims Costs	5,060,223	5,542,469	6,800,000	6,853,100	-	-
6690 - Café Plan Benefits	858,869	987,397	-	-	-	-
6691 - PEHP	354,724	386,632	433,600	602,700	-	-
6692 - Other Post-Employ Benefits	864,398	907,652	-	-	-	-
6693 - Health Trust	331,108	364,534	418,000	-	-	-
6694 - MERP	-	-	-	322,400	-	-
6702 - Tool Allowance	6,000	5,700	6,000	7,200	-	-
6703 - Cell/Tech Allowance	8,600	11,575	10,800	9,600	-	-
6705 - Workers Compensation	662,165	1,009,117	1,499,900	1,950,000	-	-
Benefits Total	21,923,109	26,278,734	27,879,000	32,293,300	-	-
Materials & Services						
7008 - ORE CAT Corporate Activity Tax	496	1,095	-	-	-	-
7010 - Election Costs	82,664	-	93,000	31,000	-	-
7015 - Meeting Expense	18,186	19,027	27,580	27,010	-	-
7030 - Civil Service Exam Expense	5,304	4,440	1,020	2,200	-	-
7035 - Bank Charges	6,255	2,417	2,240	2,500	-	-
7040 - Dues & Publications	41,626	56,860	72,394	87,340	-	-
7045 - Awards & Recognitions	13,396	33,397	31,200	31,500	-	-
7050 - Program R & D	-	4,002	1,000	1,000	-	-
7055 - Operating Supply	258,061	348,131	233,654	258,930	-	-
7065 - Fire Fighting Supply	74,159	152,555	210,220	112,190	-	-
7070 - Rescue Supply	32	1,676	-	-	-	-
7075 - EMS Supply	366,468	474,745	408,800	427,765	-	-
7078 - Department Consumables	22,448	22,546	22,900	21,000	-	-
7080 - Fuel	413,391	427,650	480,030	448,870	-	-
7085 - Uniform & Protective Eqpt	344,007	381,805	452,752	481,016	-	-
7090 - Office Supplies	14,048	12,047	20,290	21,560	-	-
7095 - Software & Supplies	561,415	666,535	723,150	708,573	-	-
7105 - Household Goods	66,419	73,780	79,690	84,795	-	-
7110 - Professional Services	1,018,779	1,365,850	1,831,058	1,532,403	-	-
7115 - Dispatch Services	1,782,279	2,354,396	2,215,167	2,511,384	-	-

5. General Fund Overview — Detailed Budget Table

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
7116 - Utilities - Natural Gas	117,927	104,264	153,170	139,700	-	-
7117 - Utilities - Electric	239,153	298,283	295,510	345,320	-	-
7118 - Utilities - Garbage	44,358	48,713	47,870	54,100	-	-
7119 - Utilities - Water	108,208	142,408	151,440	152,500	-	-
7120 - Utilities - Other	138,335	164,003	315,300	320,620	-	-
7122 - Utilities - Telephone	293,510	392,090	224,280	202,580	-	-
7125 - Facility Lease/Rent Expense	5,188	5,741	6,000	-	-	-
7130 - Insurance - Property/Casualty	305,284	388,637	438,595	480,900	-	-
7135 - Medical Exams	129,181	154,200	204,040	199,615	-	-
7140 - Schools/Conferences Registrati	27,172	34,902	75,639	97,996	-	-
7141 - Tuition Reimbursement	9,653	24,606	32,240	20,000	-	-
7142 - Travel Expense	29,712	26,126	83,220	94,993	-	-
7145 - Mileage Reimbursement	19,174	28,281	38,120	38,060	-	-
7150 - Volunteer Fire Fighter Exp	10,000	40,000	40,000	40,000	-	-
7155 - Vehicle Maintenance	411,460	557,587	498,800	513,440	-	-
7156 - Core Charge	-	-	-	20,000	-	-
7160 - Equipment Maintenance	149,126	134,703	165,900	133,620	-	-
7165 - Radio Maintenance	13,471	56,001	28,102	35,100	-	-
7170 - Facility Maintenance	231,409	399,481	334,210	317,050	-	-
7171 - Regulatory Compliance	-	-	-	40,500	-	-
7172 - Furniture	-	-	-	25,250	-	-
7173 - Elevators	-	-	-	18,500	-	-
7175 - Office Equipment Maintenance	37,216	32,386	40,400	54,360	-	-
7180 - Computer & AV Maintenance	48,815	20,341	30,000	30,000	-	-
7187 - Fire Extinguisher Expense	3,629	11,396	17,125	25,000	-	-
7190 - Training Expense	77,745	73,180	86,790	89,140	-	-
7195 - Public Education	19,240	15,094	18,500	25,500	-	-
7205 - Postage & Freight	29,538	34,734	29,500	22,000	-	-
7210 - Small Tool, Eqpts & Furnishing	14,225	9,817	24,330	25,670	-	-
7215 - Other Expense	1,317	11,854	-	-	-	-
Materials & Services Total	7,603,481	9,611,781	10,285,226	10,352,550	-	-
Debt Service						
7020 - Debt Interest Expense	-	-	10,200	477,300	-	-
7025 - Debt Principal Expense	-	-	-	2,542,050	-	-
9916 - Debt Service Principal	2,007,399	2,203,039	2,410,200	-	-	-
9917 - Debt Service Interest	793,901	702,447	605,200	-	-	-
Debt Service Total	2,801,300	2,905,485	3,025,600	3,019,350	-	-
Transfers Out						
9930 - Transfer to Cap Proj Fund	679,600	8,800,000	4,300,000	1,500,000	-	-
9975 - Transfer to Health Fund	-	-	2,050,000	-	-	-
Transfers Out Total	679,600	8,800,000	6,350,000	1,500,000	-	-
Contingency						
9910 - Contingency	-	-	2,615,000	3,707,000	-	-
9915 - Restricted Contingency	-	-	1,000,000	1,000,000	-	-
Contingency Total	-	-	3,615,000	4,707,000	-	-
Grand Total	71,475,947	90,707,354	98,324,444	101,065,600	-	-

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

- A Chief Information Officer was added to the Chief's Office at the end of FY 2024-25 to lead public relations under the Chief's Office.
- A Program Specialist and PIO have been reassigned from Administration to the Chief's Office, where they will report to the Chief Information Officer.

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Salaries & Wages						
5100 - Exempt Salary	-	512,084	462,600	748,000	-	-
5200 - Non-Exempt Salary	-	121,230	143,700	117,500	-	-
5300 - Represented Salary	-	-	-	133,500	-	-
5501 - Prior - Fire Chief	205,000	-	-	-	-	-
5506 - Prior - Exempt Staff Group	94,002	-	-	-	-	-
5530 - Prior - Non-exempt Staff Group	12,401	-	-	-	-	-
5600 - Overtime	-	-	-	65,000	-	-
Salaries & Wages Total	311,403	633,314	606,300	1,064,000	-	-
Benefits						
6620 - SS/Medicare	20,159	44,865	42,100	78,800	-	-
6640 - Tri-Met Taxes	2,491	5,122	5,000	8,800	-	-
6655 - PFMLI	-	892	2,100	4,000	-	-
6656 - PERS Employer	69,794	168,913	147,000	267,000	-	-
6670 - Deferred Compensation	14,417	23,279	34,200	72,500	-	-
6689 - Cafe Plan Claims Costs	-	-	-	138,600	-	-
6690 - Café Plan Benefits	6,079	11,208	-	-	-	-
6691 - PEHP	2,800	5,950	6,000	18,000	-	-
6693 - Health Trust	3,114	6,238	6,100	-	-	-
6694 - MERP	-	-	-	1,000	-	-
6703 - Cell/Tech Allowance	200	600	600	600	-	-
Benefits Total	119,053	267,068	243,100	589,300	-	-
Materials & Services						
7015 - Meeting Expense	1,630	2,589	2,000	2,000	-	-
7040 - Dues & Publications	10,612	13,768	18,810	27,725	-	-
7045 - Awards & Recognitions	13,337	33,372	31,200	31,500	-	-
7055 - Operating Supply	-	88	-	-	-	-
7085 - Uniform & Protective Eqpt	960	1,454	1,500	2,500	-	-
7090 - Office Supplies	63	-	-	-	-	-
7095 - Software & Supplies	-	-	88,700	85,425	-	-
7110 - Professional Services	57,267	61,386	70,000	60,000	-	-
7140 - Schools/Conferences Registrati	2,491	1,420	9,400	13,500	-	-
7142 - Travel Expense	4,998	8,870	22,950	35,450	-	-
7145 - Mileage Reimbursement	204	541	500	500	-	-
Materials & Services Total	91,562	123,488	245,060	258,600	-	-
Grand Total	522,019	1,023,870	1,094,460	1,911,900	-	-

Board of Directors (101430)

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

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Materials & Services						
7015 - Meeting Expense	9,483	8,193	10,750	11,200	-	-
7055 - Operating Supply	-	51	-	-	-	-
7085 - Uniform & Protective Eqpt	164	-	1,000	1,000	-	-
7140 - Schools/Conferences Registrati	-	504	700	700	-	-
7142 - Travel Expense	301	458	1,500	700	-	-
7145 - Mileage Reimbursement	1,228	1,287	1,050	1,400	-	-
Materials & Services Total	11,176	10,492	15,000	15,000	-	-
Grand Total	11,176	10,492	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, as well as training, public notices, and Sandy Fire's annual financial audit.

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Materials & Services						
7010 - Election Costs	-	-	8,000	7,000	-	-
7015 - Meeting Expense	-	2,857	4,800	3,600	-	-
7040 - Dues & Publications	-	4,607	4,850	8,900	-	-
7085 - Uniform & Protective Eqpt	-	-	1,020	-	-	-
7105 - Household Goods	-	280	-	-	-	-
7110 - Professional Services	-	1,332	10,200	10,900	-	-
7142 - Travel Expense	-	-	1,530	-	-	-
Materials & Services Total	-	9,077	30,400	30,400	-	-

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 316 FTE in the FY 2025-26 Proposed Budget.

Significant Changes

- The enhanced services levy will add 12 FTE to General Operations in FY 2025-26.
- The FY 2025-26 budget includes savings in operational replacement, through a process change on when operational replacement is used to fill for leaves of absence.
- An increase in retirement/separation vacation due to upcoming retirements.
- Other leave buyback for the district's sick leave incentive program for OPSRP employees. This give employees the option to sell back sick leave after accruing more than 1,040 hours. The tradeoff is expected savings in operational replacement.

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Salaries & Wages						
5100 - Exempt Salary	-	429,890	766,000	842,300	-	-
5200 - Non-Exempt Salary	-	58,832	64,000	68,700	-	-
5300 - Represented Salary	-	26,537,283	30,608,100	33,339,200	-	-
5504 - Division Chief	167,520	-	-	-	-	-
5505 - Prior - Battalion Chief	1,501,703	-	-	-	-	-
5506 - Prior - Exempt Staff Group	103,252	-	-	-	-	-
5510 - Captain	2,220,448	-	-	-	-	-
5512 - Lieutenant	4,853,334	-	-	-	-	-
5515 - Apparatus Operator	6,103,924	-	-	-	-	-
5520 - Fire Fighter	8,237,935	-	-	-	-	-
5525 - Paramedic	317,449	21,076	-	-	-	-
5530 - Prior - Non-exempt Staff Group	54,662	-	-	-	-	-
5540 - Temporary Labor	7,285	49,045	10,000	-	-	-
5545 - Premium Pay	171,768	155,091	152,500	196,900	-	-
5550 - Conflagration Labor	504,468	447,251	-	-	-	-
5560 - Operational Replacement	6,623,615	7,703,859	7,057,341	5,665,000	-	-
5563 - Retirement/Separation Vacation	155,765	107,938	60,000	285,000	-	-
5564 - Other Leave Buyback	6,911	9,794	-	185,000	-	-
5600 - Overtime	130,460	99,713	100,000	130,000	-	-
Salaries & Wages Total	31,160,501	35,619,771	38,817,941	40,712,100	-	-

Departments & Programs — General Operations (101300)

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Benefits						
6620 - SS/Medicare	2,232,516	2,607,976	2,918,800	3,053,700	-	-
6640 - Tri-Met Taxes	195,502	206,945	267,900	332,100	-	-
6650 - Sandy Transit Tax	-	11,591	20,000	-	-	-
6655 - PFMLI	-	49,118	152,900	159,900	-	-
6656 - PERS Employer	7,311,136	9,070,758	9,533,500	11,103,500	-	-
6670 - Deferred Compensation	1,455,249	2,225,314	2,620,500	2,763,400	-	-
6689 - Cafe Plan Claims Costs	178,159	-	-	5,858,400	-	-
6690 - Café Plan Benefits	633,318	753,727	-	-	-	-
6691 - PEHP	277,904	313,810	354,400	455,100	-	-
6693 - Health Trust	235,106	269,969	314,400	-	-	-
6694 - MERP	-	-	-	304,800	-	-
6703 - Cell/Tech Allowance	3,300	7,525	6,000	6,600	-	-
Benefits Total	12,522,190	15,516,732	16,188,400	24,037,500	-	-
Materials & Services						
7015 - Meeting Expense	-	153	500	500	-	-
7040 - Dues & Publications	-	15,000	15,000	20,000	-	-
7050 - Program R & D	-	4,002	1,000	1,000	-	-
7055 - Operating Supply	11,883	70,962	15,000	15,000	-	-
7065 - Fire Fighting Supply	39,160	101,206	160,500	55,400	-	-
7075 - EMS Supply	10	448	-	-	-	-
7080 - Fuel	92	-	-	-	-	-
7085 - Uniform & Protective Eqpt	6,842	12,661	5,200	5,280	-	-
7090 - Office Supplies	570	838	1,000	1,000	-	-
7105 - Household Goods	36	2,541	-	-	-	-
7110 - Professional Services	7,551	14,620	20,000	38,620	-	-
7117 - Utilities - Electric	446	535	540	610	-	-
7140 - Schools/Conferences Registrati	290	1,249	-	4,000	-	-
7142 - Travel Expense	350	1,558	8,900	4,000	-	-
7160 - Equipment Maintenance	3,410	2,500	-	-	-	-
7165 - Radio Maintenance	-	224	-	-	-	-
7190 - Training Expense	-	191	-	-	-	-
Materials & Services Total	70,640	228,690	227,640	145,410	-	-
Grand Total	43,753,330	51,365,194	55,233,981	64,895,010	-	-

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.

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Materials & Services						
7085 - Uniform & Protective Eqpt	80	-	-	-	-	-
Materials & Services Total	80	-	-	-	-	-
Grand Total	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

- Post injury care costs are increasing by 13% in FY 2025-26.

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Salaries & Wages						
5100 - Exempt Salary	-	361,258	415,900	461,200	-	-
5200 - Non-Exempt Salary	-	138,126	150,200	75,000	-	-
5506 - Prior - Exempt Staff Group	245,212	-	-	-	-	-
5530 - Prior - Non-exempt Staff Group	154,435	-	-	-	-	-
5540 - Temporary Labor	6,081	12,043	17,475	17,500	-	-
5563 - Retirement/Separation Vacation	-	17,593	-	-	-	-
5600 - Overtime	22,743	21,250	70,700	68,200	-	-
Salaries & Wages Total	428,470	550,269	654,275	621,900	-	-
Benefits						
6620 - SS/Medicare	32,070	41,241	47,000	47,600	-	-
6640 - Tri-Met Taxes	3,374	4,373	5,100	5,200	-	-
6650 - Sandy Transit Tax	-	21	-	-	-	-
6655 - PFMLI	-	818	2,400	2,500	-	-
6656 - PERS Employer	101,582	144,775	164,200	169,700	-	-
6670 - Deferred Compensation	21,425	24,599	30,000	44,600	-	-
6689 - Cafe Plan Claims Costs	-	-	-	44,900	-	-
6690 - Café Plan Benefits	7,532	10,568	-	-	-	-
6691 - PEHP	5,293	5,800	6,000	12,000	-	-
6693 - Health Trust	3,994	4,982	5,700	-	-	-
Benefits Total	175,271	237,178	260,400	326,500	-	-
Materials & Services						
7040 - Dues & Publications	741	507	754	623	-	-
7055 - Operating Supply	2,100	2,248	2,000	2,250	-	-
7085 - Uniform & Protective Eqpt	164	363	775	1,000	-	-
7090 - Office Supplies	623	398	1,000	900	-	-
7095 - Software & Supplies	7,496	7,826	8,810	7,098	-	-
7105 - Household Goods	483	601	600	700	-	-
7110 - Professional Services	63,105	74,390	89,560	97,869	-	-
7135 - Medical Exams	129,181	154,200	204,040	199,615	-	-
7140 - Schools/Conferences Registrati	1,775	3,065	6,439	5,145	-	-
7142 - Travel Expense	1,336	2,326	1,800	-	-	-
7145 - Mileage Reimbursement	277	185	300	400	-	-
7170 - Facility Maintenance	3,678	3,900	4,500	5,000	-	-
Materials & Services Total	210,958	250,010	320,578	320,600	-	-
Grand Total	814,699	1,037,457	1,235,253	1,269,000	-	-

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.

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Salaries & Wages						
5600 - Overtime	4,180	3,361	5,000	6,300	-	-
Salaries & Wages Total	4,180	3,361	5,000	6,300	-	-
Benefits						
6620 - SS/Medicare	289	226	400	500	-	-
6640 - Tri-Met Taxes	28	19	100	100	-	-
6655 - PFMLI	-	6	100	-	-	-
6656 - PERS Employer	990	899	1,300	1,800	-	-
6670 - Deferred Compensation	61	101	200	200	-	-
6690 - Café Plan Benefits	21	-	-	-	-	-
6691 - PEHP	11	-	-	-	-	-
Benefits Total	1,400	1,250	2,100	2,600	-	-
Materials & Services						
7055 - Operating Supply	115	450	9,000	9,200	-	-
7140 - Schools/Conferences Registrati	1,050	745	2,300	2,100	-	-
Materials & Services Total	1,165	1,195	11,300	11,300	-	-
Grand Total	6,745	5,806	18,400	20,200	-	-

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

- The FY 2025-26 budget moves the Communications Technician from Logistics to Communications.
- CCOM dispatch fees are increasing by 12.5% and C800 fees are increasing by 18.7%.

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Salaries & Wages						
5200 - Non-Exempt Salary	-	-	-	85,200	-	-
5600 - Overtime	-	-	1,000	1,000	-	-
Salaries & Wages Total	-	-	1,000	86,200	-	-
Benefits						
6620 - SS/Medicare	-	-	100	6,600	-	-
6640 - Tri-Met Taxes	-	-	100	700	-	-
6655 - PFMLI	-	-	100	300	-	-
6656 - PERS Employer	-	-	300	16,400	-	-
6670 - Deferred Compensation	-	-	100	3,700	-	-
6689 - Cafe Plan Claims Costs	-	-	-	18,400	-	-
6691 - PEHP	-	-	-	2,400	-	-
Benefits Total	-	-	700	48,500	-	-
Materials & Services						
7055 - Operating Supply	152	-	-	-	-	-
7078 - Department Consumables	552	738	1,000	1,000	-	-
7085 - Uniform & Protective Eqpt	-	208	500	550	-	-
7115 - Dispatch Services	1,782,279	2,354,396	2,215,167	2,511,384	-	-
7122 - Utilities - Telephone	3,794	4,017	4,080	4,080	-	-
7125 - Facility Lease/Rent Expense	5,188	5,741	6,000	-	-	-
7160 - Equipment Maintenance	775	-	-	-	-	-
7165 - Radio Maintenance	13,271	55,777	28,102	35,100	-	-
7205 - Postage & Freight	-	7	-	500	-	-
7210 - Small Tool, Eqpts & Furnishing	-	-	3,630	2,070	-	-
Materials & Services Total	1,806,012	2,420,883	2,258,479	2,554,684	-	-
C8 Grand Total	1,806,012	2,420,883	2,260,179	2,689,384	-	-

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 FY 2025-26 Proposed Budget reduces professional services for training courses to \$6,000, from \$70,000 in the prior fiscal year.
- The change in Represented Salary compared to FY 2024-25 reflects the district's adoption of a training cadre model, where rather than maintain additional full-time staff in Training, line personnel are assigned to Training when there is an academy in session. Those employees' regular salaries, however, remain in General Operations.

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Salaries & Wages						
5100 - Exempt Salary	-	90,827	99,200	107,000	-	-
5200 - Non-Exempt Salary	-	92,241	113,900	120,200	-	-
5300 - Represented Salary	-	676,824	775,800	425,000	-	-
5505 - Prior - Battalion Chief	154,682	-	-	-	-	-
5506 - Prior - Exempt Staff Group	83,992	-	-	-	-	-
5507 - Fire Inspectors	73,528	-	-	-	-	-
5510 - Captain	245,041	-	-	-	-	-
5512 - Lieutenant	235,961	-	-	-	-	-
5520 - Fire Fighter	973	-	-	-	-	-
5530 - Prior - Non-exempt Staff Group	102,766	-	-	-	-	-
5540 - Temporary Labor	5,473	1,054	4,000	4,000	-	-
5545 - Premium Pay	-	8,157	11,500	-	-	-
5550 - Conflagration Labor	-	27,373	-	-	-	-
5600 - Overtime	57,768	65,232	93,000	80,000	-	-
Salaries & Wages Total	960,184	961,709	1,097,400	736,200	-	-
Benefits						
6620 - SS/Medicare	71,488	69,254	83,600	56,300	-	-
6640 - Tri-Met Taxes	7,522	7,024	9,000	6,100	-	-
6650 - Sandy Transit Tax	-	25	-	-	-	-
6655 - PFMLI	-	1,389	4,300	2,900	-	-
6656 - PERS Employer	228,499	235,660	261,600	192,900	-	-
6670 - Deferred Compensation	45,216	66,068	68,600	44,900	-	-
6689 - Cafe Plan Claims Costs	-	-	-	120,800	-	-
6690 - Café Plan Benefits	18,643	22,718	-	-	-	-
6691 - PEHP	10,393	9,872	10,800	10,800	-	-
6693 - Health Trust	8,952	8,848	9,900	-	-	-
6694 - MERP	-	-	-	3,600	-	-
6703 - Cell/Tech Allowance	500	425	600	-	-	-
Benefits Total	391,212	421,283	448,400	438,300	-	-

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Materials & Services						
7008 - ORE CAT Corporate Activity Tax	6	-	-	-	-	-
7040 - Dues & Publications	569	465	1,500	1,500	-	-
7055 - Operating Supply	2,061	3,087	-	-	-	-
7065 - Fire Fighting Supply	1,122	5,389	2,500	5,000	-	-
7075 - EMS Supply	4	-	-	-	-	-
7085 - Uniform & Protective Eqpt	4,497	2,554	4,500	4,500	-	-
7090 - Office Supplies	1,884	723	1,750	3,000	-	-
7095 - Software & Supplies	2,093	1,521	52,100	55,400	-	-
7105 - Household Goods	2,213	2,092	2,500	3,800	-	-
7110 - Professional Services	-	22,056	70,000	6,000	-	-
7116 - Utilities - Natural Gas	6,120	5,887	7,960	7,250	-	-
7117 - Utilities - Electric	16,215	19,486	17,690	22,100	-	-
7118 - Utilities - Garbage	6,997	8,694	6,700	8,300	-	-
7119 - Utilities - Water	11,000	13,209	14,520	14,100	-	-
7140 - Schools/Conferences Registrati	1,999	4,000	10,000	30,000	-	-
7142 - Travel Expense	9,042	-	-	-	-	-
7160 - Equipment Maintenance	-	-	1,000	1,000	-	-
7165 - Radio Maintenance	200	-	-	-	-	-
7170 - Facility Maintenance	-	110	-	-	-	-
7190 - Training Expense	43,311	50,565	64,350	75,000	-	-
7205 - Postage & Freight	-	2	-	-	-	-
Materials & Services Total	109,333	139,841	257,070	236,950	-	-
Grand Total	1,460,729	1,522,833	1,802,870	1,411,450	-	-

SCBA (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 testing costs required to service the district's SCBA.

Significant Changes

- The FY 2025-26 Proposed Budget includes \$39,400 in professional services for annual maintenance and testing, so the district can transition away from station personnel repairing and testing.

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Salaries & Wages						
5540 - Temporary Labor	-	2,318	-	-	-	-
5600 - Overtime	2,864	923	-	-	-	-
Salaries & Wages Total	2,864	3,240	-	-	-	-
Benefits						
6620 - SS/Medicare	222	247	-	-	-	-
6640 - Tri-Met Taxes	12	21	-	-	-	-
6655 - PFMLI	-	3	-	-	-	-
6656 - PERS Employer	727	918	-	-	-	-
6670 - Deferred Compensation	41	32	-	-	-	-
6690 - Café Plan Benefits	5	-	-	-	-	-
6691 - PEHP	2	-	-	-	-	-
Benefits Total	1,009	1,222	-	-	-	-
Materials & Services						
7110 - Professional Services	-	-	25,000	39,400	-	-
7140 - Schools/Conferences Registrati	2,044	2,040	-	-	-	-
7145 - Mileage Reimbursement	132	-	-	-	-	-
7160 - Equipment Maintenance	40,911	49,203	26,900	26,900	-	-
7185 - SCBA Maintenance	-	-	-	-	-	-
Materials & Services Total	43,088	51,243	51,900	66,300	-	-
Grand Total	46,961	55,705	51,900	66,300	-	-

Compressor (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.

Significant Changes

- In FY 2025-26, the district is outsourcing compressor servicing which is expected to be offset by reduced overtime costs.

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Salaries & Wages						
5600 - Overtime	-	3,126	6,300	-	-	-
Salaries & Wages Total	-	3,126	6,300	-	-	-
Benefits						
6620 - SS/Medicare	-	217	500	-	-	-
6640 - Tri-Met Taxes	-	22	100	-	-	-
6655 - PFMLI	-	3	100	-	-	-
6656 - PERS Employer	-	901	1,600	-	-	-
6670 - Deferred Compensation	-	83	200	-	-	-
Benefits Total	-	1,226	2,500	-	-	-
Materials & Services						
7110 - Professional Services	-	-	-	15,300	-	-
7140 - Schools/Conferences Registrati	-	1,903	-	-	-	-
7145 - Mileage Reimbursement	-	258	200	-	-	-
7160 - Equipment Maintenance	-	779	8,500	5,000	-	-
Materials & Services Total	-	2,940	8,700	20,300	-	-
Grand Total	-	7,292	17,500	20,300	-	-

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.



	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Salaries & Wages						
5545 - Premium Pay	129,648	171,243	187,700	205,600	-	-
5555 - School Replacement	2,302	-	-	-	-	-
5600 - Overtime	10,452	-	1,200	1,200	-	-
Salaries & Wages Total	142,401	171,243	188,900	206,800	-	-
Benefits						
6620 - SS/Medicare	10,402	12,693	14,500	15,800	-	-
6640 - Tri-Met Taxes	1,144	1,368	1,600	1,700	-	-
6650 - Sandy Transit Tax	-	1	-	-	-	-
6655 - PFMLI	-	240	800	800	-	-
6656 - PERS Employer	33,841	43,694	47,400	57,600	-	-
6670 - Deferred Compensation	2,114	5,136	5,700	6,200	-	-
6690 - Café Plan Benefits	1,119	-	-	-	-	-
6691 - PEHP	458	-	-	-	-	-
Benefits Total	49,078	63,131	70,000	82,100	-	-
Materials & Services						
7065 - Fire Fighting Supply	3,653	1,340	1,500	4,800	-	-
7085 - Uniform & Protective Eqpt	1,014	867	-	-	-	-
7095 - Software & Supplies	-	-	1,100	1,300	-	-
7160 - Equipment Maintenance	591	48	-	-	-	-
7190 - Training Expense	845	2,579	3,500	-	-	-
Materials & Services Total	6,103	4,834	6,100	6,100	-	-
Grand Total	197,582	239,208	265,000	295,000	-	-

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.

Significant Changes

- The FY 2025-26 budget includes overtime for water rescue meetings and a swiftwater rescue technician course.

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Salaries & Wages						
5545 - Premium Pay	63,114	80,595	108,600	109,200	-	-
5600 - Overtime	7,390	16,815	9,200	15,300	-	-
Salaries & Wages Total	70,504	97,410	117,800	124,500	-	-
Benefits						
6620 - SS/Medicare	5,128	7,086	9,100	9,500	-	-
6640 - Tri-Met Taxes	45	57	1,000	1,000	-	-
6650 - Sandy Transit Tax	-	0	-	-	-	-
6655 - PFMLI	-	142	500	500	-	-
6656 - PERS Employer	16,762	24,578	29,600	34,700	-	-
6670 - Deferred Compensation	1,022	2,916	3,600	3,700	-	-
6690 - Café Plan Benefits	468	-	-	-	-	-
6691 - PEHP	163	-	-	-	-	-
Benefits Total	23,588	34,779	43,800	49,400	-	-
Materials & Services						
7065 - Fire Fighting Supply	486	3,540	1,000	-	-	-
7085 - Uniform & Protective Eqpt	7,394	2,692	3,000	3,600	-	-
7142 - Travel Expense	-	690	1,400	1,600	-	-
7160 - Equipment Maintenance	273	-	600	800	-	-
Materials & Services Total	8,153	6,922	6,000	6,000	-	-
Grand Total	102,244	139,111	167,600	179,900	-	-

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.



	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Salaries & Wages						
5545 - Premium Pay	61,954	69,646	81,500	75,800	-	-
5600 - Overtime	6,836	3,525	1,600	3,200	-	-
Salaries & Wages Total	68,790	73,172	83,100	79,000	-	-
Benefits						
6620 - SS/Medicare	5,091	5,692	6,400	6,000	-	-
6640 - Tri-Met Taxes	55	39	700	700	-	-
6650 - Sandy Transit Tax	-	6	-	-	-	-
6655 - PFMLI	-	104	400	300	-	-
6656 - PERS Employer	15,752	19,179	20,900	22,000	-	-
6670 - Deferred Compensation	997	2,314	2,500	2,400	-	-
6690 - Café Plan Benefits	373	-	-	-	-	-
6691 - PEHP	164	-	-	-	-	-
Benefits Total	22,433	27,334	30,900	31,400	-	-
Materials & Services						
7070 - Rescue Supply	-	1,514	-	-	-	-
7085 - Uniform & Protective Eqpt	-	3,325	3,500	3,500	-	-
7095 - Software & Supplies	-	-	6,300	3,300	-	-
7140 - Schools/Conferences Registrati	-	-	2,500	-	-	-
7160 - Equipment Maintenance	9,981	9,107	9,300	10,500	-	-
Materials & Services Total	9,981	13,946	21,600	17,300	-	-
Grand Total	101,204	114,451	135,600	127,700	-	-



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.

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Salaries & Wages						
5540 - Temporary Labor	-	2,400	-	-	-	-
5600 - Overtime	-	1,567	-	-	-	-
Salaries & Wages Total	-	3,967	-	-	-	-
Benefits						
6620 - SS/Medicare	-	302	-	-	-	-
6640 - Tri-Met Taxes	-	20	-	-	-	-
6655 - PFMLI	-	7	-	-	-	-
6656 - PERS Employer	-	986	-	-	-	-
6670 - Deferred Compensation	-	47	-	-	-	-
Benefits Total	-	1,361	-	-	-	-
Materials & Services						
7065 - Fire Fighting Supply	-	1,938	1,500	1,500	-	-
7095 - Software & Supplies	5,223	5,257	5,100	5,100	-	-
7140 - Schools/Conferences Registrati	2,559	733	1,400	1,400	-	-
7142 - Travel Expense	4,392	2,224	8,460	8,460	-	-
7190 - Training Expense	32,179	3,287	2,540	2,540	-	-
Materials & Services Total	44,353	13,438	19,000	19,000	-	-
Grand Total	44,353	18,767	19,000	19,000	-	-

Truck (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.

Significant Changes

- FY 2025-26 includes overtime funding for tiller and extrication classes. This will help the district develop its train the trainer capabilities, which is expected to result in future savings. These classes will also provide certification for new crew members.

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Salaries & Wages						
5600 - Overtime	-	26,945	10,962	18,500	-	-
Salaries & Wages Total	-	26,945	10,962	18,500	-	-
Benefits						
6620 - SS/Medicare	-	1,825	900	1,400	-	-
6640 - Tri-Met Taxes	-	188	100	200	-	-
6650 - Sandy Transit Tax	-	3	-	-	-	-
6655 - PFMLI	-	41	100	100	-	-
6656 - PERS Employer	-	6,022	2,800	5,200	-	-
6670 - Deferred Compensation	-	725	400	600	-	-
Benefits Total	-	8,805	4,300	7,500	-	-
Materials & Services						
7065 - Fire Fighting Supply	-	-	1,000	1,000	-	-
7190 - Training Expense	-	-	500	500	-	-
Materials & Services Total	-	-	1,500	1,500	-	-
Grand Total	-	35,750	16,762	27,500	-	-

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.

Significant Changes

- Instructor overtime is reduced in FY 2025-26. This funding is redistributed to provide for current training and equipment priorities in Operations.

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Salaries & Wages						
5540 - Temporary Labor	-	-	5,000	3,000	-	-
5600 - Overtime	78,141	73,499	70,000	35,000	-	-
Salaries & Wages Total	78,141	73,499	75,000	38,000	-	-
Benefits						
6620 - SS/Medicare	5,901	4,848	5,800	2,900	-	-
6640 - Tri-Met Taxes	524	569	700	300	-	-
6650 - Sandy Transit Tax	-	6	-	-	-	-
6655 - PFMLI	-	109	300	200	-	-
6656 - PERS Employer	17,827	17,960	18,900	10,600	-	-
6670 - Deferred Compensation	1,025	2,234	2,300	1,100	-	-
6690 - Café Plan Benefits	40	-	-	-	-	-
6691 - PEHP	17	-	-	-	-	-
Benefits Total	25,333	25,726	28,000	15,100	-	-
Materials & Services						
7015 - Meeting Expense	-	11	400	400	-	-
7040 - Dues & Publications	1,573	1,854	3,200	3,000	-	-
7045 - Awards & Recognitions	-	25	-	-	-	-
7055 - Operating Supply	15,147	7,479	10,000	10,000	-	-
7065 - Fire Fighting Supply	-	58	-	-	-	-
7085 - Uniform & Protective Eqpt	26,022	44,113	40,000	40,000	-	-
7105 - Household Goods	250	206	-	-	-	-
7120 - Utilities - Other	681	309	-	-	-	-
7122 - Utilities - Telephone	1,041	1,893	-	-	-	-
7130 - Insurance - Property/Casualty	7,618	22,863	10,400	-	-	-
7140 - Schools/Conferences Registrati	178	1,223	2,000	2,500	-	-
7141 - Tuition Reimbursement	-	16,015	20,000	20,000	-	-
7142 - Travel Expense	-	-	1,500	2,000	-	-
7145 - Mileage Reimbursement	16,272	25,662	35,000	35,000	-	-
7150 - Volunteer Fire Fighter Exp	10,000	40,000	40,000	40,000	-	-
7190 - Training Expense	1,257	6,920	10,800	6,000	-	-
Materials & Services Total	80,040	168,631	173,300	158,900	-	-
Grand Total	183,514	267,856	276,300	212,000	-	-

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

- Reduction in overtime due to upstaffing of EMS division and changes to EMS training and EMS academy delivery.
- Decrease in professional services due to cancellation of GEMT preparation fees (\$70,000) and ground ambulance survey preparation fees (\$10,000). The district will prepare both of these items in FY 2025-26.
- A \$37,500 decrease in professional services due to biennial EMS recertification fees. FY 2025-26 is an off year. The district will be investing this amount in EMS capital equipment.

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Salaries & Wages						
5100 - Exempt Salary	-	171,759	186,000	195,200	-	-
5300 - Represented Salary	-	142,758	252,300	255,900	-	-
5504 - Division Chief	167,536	-	-	-	-	-
5510 - Captain	70,127	-	-	-	-	-
5540 - Temporary Labor	3,641	-	-	-	-	-
5545 - Premium Pay	-	8,157	11,500	-	-	-
5560 - Operational Replacement	-	453	-	-	-	-
5600 - Overtime	16,389	57,941	52,020	30,000	-	-
Salaries & Wages Total	257,693	381,069	501,820	481,100	-	-
Benefits						
6620 - SS/Medicare	19,288	27,309	37,300	36,100	-	-
6640 - Tri-Met Taxes	2,041	2,983	4,200	4,000	-	-
6650 - Sandy Transit Tax	-	31	-	-	-	-
6655 - PFMLI	-	551	1,900	1,900	-	-
6656 - PERS Employer	58,180	93,748	124,900	133,900	-	-
6670 - Deferred Compensation	13,785	24,525	33,900	34,000	-	-
6689 - Cafe Plan Claims Costs	-	-	-	51,400	-	-
6690 - Café Plan Benefits	4,587	6,851	-	-	-	-
6691 - PEHP	1,890	2,600	3,600	4,800	-	-
6693 - Health Trust	2,377	3,145	4,400	-	-	-
6694 - MERP	-	-	-	2,000	-	-
Benefits Total	102,149	161,745	210,200	268,100	-	-

Departments & Programs — Emergency Medical Services (101600)

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Materials & Services						
7015 - Meeting Expense	225	548	510	500	-	-
7040 - Dues & Publications	2,280	3,002	3,600	3,600	-	-
7055 - Operating Supply	4,983	4,094	1,020	-	-	-
7075 - EMS Supply	365,235	474,251	408,800	427,765	-	-
7085 - Uniform & Protective Eqpt	704	695	2,550	2,550	-	-
7090 - Office Supplies	765	238	510	1,000	-	-
7095 - Software & Supplies	-	-	4,000	4,080	-	-
7110 - Professional Services	604,596	538,813	510,808	394,865	-	-
7116 - Utilities - Natural Gas	-	-	-	1,790	-	-
7117 - Utilities - Electric	-	-	-	4,020	-	-
7119 - Utilities - Water	-	-	-	500	-	-
7140 - Schools/Conferences Registrati	1,117	1,048	-	-	-	-
7142 - Travel Expense	231	3,739	6,120	6,120	-	-
7160 - Equipment Maintenance	45,972	26,417	35,700	25,620	-	-
7190 - Training Expense	152	9,638	5,100	5,100	-	-
Materials & Services Total	1,026,262	1,062,483	978,718	877,510	-	-
Grand Total	1,386,104	1,605,297	1,690,738	1,626,710	-	-

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.

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Salaries & Wages						
5300 - Represented Salary	-	106,169	110,500	114,400	-	-
5515 - Apparatus Operator	17,179	-	-	-	-	-
5520 - Fire Fighter	85,533	-	-	-	-	-
5545 - Premium Pay	5,332	5,491	5,900	6,000	-	-
5563 - Retirement/Separation Vacation	5,891	-	-	-	-	-
5600 - Overtime	-	-	1,020	1,200	-	-
Salaries & Wages Total	113,935	111,660	117,420	121,600	-	-
Benefits						
6620 - SS/Medicare	8,356	8,382	9,000	9,300	-	-
6640 - Tri-Met Taxes	910	903	1,000	1,000	-	-
6655 - PFMLI	-	158	500	500	-	-
6656 - PERS Employer	30,607	27,759	29,200	33,900	-	-
6670 - Deferred Compensation	3,503	6,591	8,300	8,500	-	-
6689 - Cafe Plan Claims Costs	-	-	-	25,500	-	-
6690 - Café Plan Benefits	3,722	3,843	-	-	-	-
6691 - PEHP	1,000	1,200	1,200	1,200	-	-
6693 - Health Trust	1,027	1,062	1,200	-	-	-
6694 - MERP	-	-	-	1,000	-	-
Benefits Total	49,126	49,898	50,400	80,900	-	-
Materials & Services						
7015 - Meeting Expense	-	229	770	500	-	-
7040 - Dues & Publications	-	-	-	200	-	-
7055 - Operating Supply	5,914	8,168	3,570	2,000	-	-
7085 - Uniform & Protective Eqpt	-	452	580	850	-	-
7140 - Schools/Conferences Registrati	-	-	1,020	1,000	-	-
7142 - Travel Expense	-	-	2,040	2,500	-	-
Materials & Services Total	5,914	8,849	7,980	7,050	-	-
Grand Total	168,976	170,408	175,800	209,550	-	-

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, strategic services, and human capital.

Station 1 Budget Summary

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	6	-	-	-	-	-
7065 - Fire Fighting Supply	1,980	1,540	1,530	1,550	-	-
7085 - Uniform & Protective Eqpt	1,995	4,829	5,300	7,920	-	-
7090 - Office Supplies	480	300	310	310	-	-
7105 - Household Goods	2,324	3,291	3,260	4,890	-	-
7116 - Utilities - Natural Gas	5,761	8,351	13,420	10,280	-	-
7117 - Utilities - Electric	7,533	14,382	17,470	17,820	-	-
7118 - Utilities - Garbage	1,656	3,365	3,400	3,900	-	-
7119 - Utilities - Water	3,697	8,385	10,560	8,900	-	-
7170 - Facility Maintenance	-	592	510	-	-	-
Materials & Services Total	25,432	45,035	55,760	55,570	-	-
Grand Total	25,432	45,035	55,760	55,570	-	-

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

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	4	213	-	-	-	-
7065 - Fire Fighting Supply	821	1,435	1,530	1,550	-	-
7085 - Uniform & Protective Eqpt	2,723	3,516	3,980	3,960	-	-
7090 - Office Supplies	25	32	310	310	-	-
7105 - Household Goods	2,673	2,297	2,450	2,445	-	-
7120 - Utilities - Other	33,545	37,340	40,000	40,000	-	-
7170 - Facility Maintenance	-	-	510	-	-	-
Materials & Services Total	39,792	44,832	48,780	48,265	-	-
Grand Total	39,792	44,832	48,780	48,265	-	-

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 Health & Wellness.

Station 3 Budget Summary

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	137	26	-	-	-	-
7065 - Fire Fighting Supply	2,192	614	1,530	1,550	-	-
7070 - Rescue Supply	-	162	-	-	-	-
7075 - EMS Supply	400	-	-	-	-	-
7085 - Uniform & Protective Eqpt	2,431	7,156	6,630	6,600	-	-
7090 - Office Supplies	617	292	310	310	-	-
7105 - Household Goods	4,131	5,878	4,080	4,075	-	-
7116 - Utilities - Natural Gas	2,486	4,942	6,060	6,080	-	-
7117 - Utilities - Electric	13,842	27,799	29,800	32,540	-	-
7118 - Utilities - Garbage	1,167	2,571	2,500	3,000	-	-
7119 - Utilities - Water	5,231	11,455	12,600	12,200	-	-
7160 - Equipment Maintenance	-	4	-	-	-	-
7170 - Facility Maintenance	-	319	510	-	-	-
Materials & Services Total	32,633	61,218	64,020	66,355	-	-
Grand Total	32,633	61,218	64,020	66,355	-	-

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

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	-	24	-	-	-	-
7065 - Fire Fighting Supply	3,183	3,293	3,570	3,590	-	-
7085 - Uniform & Protective Eqpt	3,424	4,294	5,300	5,280	-	-
7090 - Office Supplies	164	103	310	310	-	-
7105 - Household Goods	3,831	4,147	4,080	4,075	-	-
7116 - Utilities - Natural Gas	5,046	2,970	4,870	3,660	-	-
7117 - Utilities - Electric	11,405	13,177	12,860	14,950	-	-
7118 - Utilities - Garbage	2,454	2,519	2,500	2,900	-	-
7119 - Utilities - Water	8,624	7,811	11,280	8,300	-	-
7170 - Facility Maintenance	-	-	510	-	-	-
7210 - Small Tool, Eqpts & Furnishing	70	-	-	-	-	-
Materials & Services Total	38,202	38,337	45,280	43,065	-	-
Grand Total	38,202	38,337	45,280	43,065	-	-

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

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	75	-	-	-	-	-
7065 - Fire Fighting Supply	1,355	3,037	3,570	3,590	-	-
7085 - Uniform & Protective Eqpt	2,749	4,896	5,300	5,280	-	-
7090 - Office Supplies	258	211	310	310	-	-
7105 - Household Goods	3,295	3,481	3,260	3,260	-	-
7116 - Utilities - Natural Gas	6,825	4,222	7,010	5,200	-	-
7117 - Utilities - Electric	12,226	14,695	13,290	16,670	-	-
7118 - Utilities - Garbage	2,454	2,582	2,500	2,900	-	-
7119 - Utilities - Water	9,617	10,275	12,120	11,000	-	-
7170 - Facility Maintenance	-	500	510	-	-	-
7210 - Small Tool, Eqpts & Furnishing	1,574	-	-	-	-	-
Materials & Services Total	40,429	43,899	47,870	48,210	-	-
Grand Total	40,429	43,899	47,870	48,210	-	-

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

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Materials & Services						
7065 - Fire Fighting Supply	1,284	744	1,530	1,550	-	-
7085 - Uniform & Protective Eqpt	849	3,776	3,980	3,960	-	-
7090 - Office Supplies	239	63	310	310	-	-
7105 - Household Goods	2,510	2,888	2,450	2,445	-	-
7116 - Utilities - Natural Gas	2,506	2,128	2,730	2,620	-	-
7117 - Utilities - Electric	5,009	6,014	5,570	6,820	-	-
7118 - Utilities - Garbage	1,495	1,565	1,700	1,800	-	-
7119 - Utilities - Water	6,739	6,007	8,280	6,400	-	-
7170 - Facility Maintenance	-	136	510	-	-	-
Materials & Services Total	20,630	23,320	27,060	25,905	-	-
Grand Total	20,630	23,320	27,060	25,905	-	-

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

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	38	61	-	-	-	-
7065 - Fire Fighting Supply	651	1,653	1,530	1,550	-	-
7080 - Fuel	45	-	-	-	-	-
7085 - Uniform & Protective Eqpt	3,050	3,707	3,980	3,960	-	-
7090 - Office Supplies	555	199	310	310	-	-
7105 - Household Goods	3,401	2,463	2,450	2,445	-	-
7116 - Utilities - Natural Gas	3,812	3,596	4,160	4,430	-	-
7117 - Utilities - Electric	7,616	8,966	8,250	10,170	-	-
7118 - Utilities - Garbage	581	665	600	800	-	-
7119 - Utilities - Water	7,656	9,759	9,240	10,400	-	-
7170 - Facility Maintenance	-	210	510	-	-	-
Materials & Services Total	27,404	31,278	31,030	34,065	-	-
Grand Total	27,404	31,278	31,030	34,065	-	-

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

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	17	361	-	-	-	-
7065 - Fire Fighting Supply	801	1,714	1,530	1,550	-	-
7075 - EMS Supply	43	-	-	-	-	-
7085 - Uniform & Protective Eqpt	2,631	2,109	5,300	5,280	-	-
7090 - Office Supplies	127	153	310	310	-	-
7105 - Household Goods	2,183	3,466	3,260	3,260	-	-
7116 - Utilities - Natural Gas	4,925	4,399	5,820	5,420	-	-
7117 - Utilities - Electric	9,886	11,348	10,610	12,870	-	-
7118 - Utilities - Garbage	3,400	3,485	3,400	3,900	-	-
7119 - Utilities - Water	1,491	2,046	1,800	2,200	-	-
7170 - Facility Maintenance	-	-	510	-	-	-
Materials & Services Total	25,504	29,080	32,540	34,790	-	-
Grand Total	25,504	29,080	32,540	34,790	-	-

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

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	67	319	-	-	-	-
7065 - Fire Fighting Supply	207	283	1,530	1,550	-	-
7080 - Fuel	52	-	-	-	-	-
7085 - Uniform & Protective Eqpt	748	1,662	2,980	2,970	-	-
7090 - Office Supplies	171	51	310	310	-	-
7105 - Household Goods	3,391	1,798	2,450	2,445	-	-
7116 - Utilities - Natural Gas	2,518	2,165	2,260	2,670	-	-
7117 - Utilities - Electric	4,516	4,914	5,040	5,570	-	-
7118 - Utilities - Garbage	1,047	1,121	1,200	1,400	-	-
7119 - Utilities - Water	2,699	2,976	3,120	3,200	-	-
7170 - Facility Maintenance	-	33	510	-	-	-
Materials & Services Total	15,416	15,323	19,400	20,115	-	-
Grand Total	15,416	15,323	19,400	20,115	-	-

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

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Materials & Services						
7065 - Fire Fighting Supply	1,001	1,861	1,530	1,550	-	-
7085 - Uniform & Protective Eqpt	1,460	2,411	2,980	2,970	-	-
7090 - Office Supplies	251	150	310	310	-	-
7105 - Household Goods	2,134	2,454	2,450	2,445	-	-
7116 - Utilities - Natural Gas	8,182	7,087	9,980	8,730	-	-
7117 - Utilities - Electric	9,382	10,526	11,040	11,940	-	-
7118 - Utilities - Garbage	2,149	2,254	2,400	2,500	-	-
7119 - Utilities - Water	4,904	7,575	6,840	8,100	-	-
7170 - Facility Maintenance	4	504	510	-	-	-
Materials & Services Total	29,467	34,822	38,040	38,545	-	-
Grand Total	29,467	34,822	38,040	38,545	-	-

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

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	7,409	6,863	8,000	-	-	-
7065 - Fire Fighting Supply	605	1,129	1,530	1,550	-	-
7085 - Uniform & Protective Eqpt	2,167	2,901	2,980	2,970	-	-
7090 - Office Supplies	298	35	310	310	-	-
7105 - Household Goods	3,145	2,345	2,450	2,445	-	-
7116 - Utilities - Natural Gas	6,457	4,754	6,890	5,850	-	-
7117 - Utilities - Electric	5,910	7,406	6,650	8,400	-	-
7118 - Utilities - Garbage	2,742	2,882	3,000	3,200	-	-
7119 - Utilities - Water	2,667	2,765	3,720	3,000	-	-
7160 - Equipment Maintenance	55	-	-	-	-	-
7170 - Facility Maintenance	-	160	510	-	-	-
Materials & Services Total	31,455	31,241	36,040	27,725	-	-
Grand Total	31,455	31,241	36,040	27,725	-	-

Station 12 Logan (101312)



Station 12 was built in 1980 and was staffed by volunteer firefighters that responded with Volunteer Engine 312, Brush 312, and Water Tender 312.

The district will open Station 12 on July 1, 2025, with career staffing of two personnel.

Station 12 Budget Summary

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Materials & Services						
7065 - Fire Fighting Supply	-	80	-	1,550	-	-
7085 - Uniform & Protective Eqpt	-	-	-	2,640	-	-
7090 - Office Supplies	-	-	-	310	-	-
7105 - Household Goods	261	379	-	1,630	-	-
7116 - Utilities - Natural Gas	2,896	1,848	4,870	3,270	-	-
7117 - Utilities - Electric	4,497	4,986	5,250	8,660	-	-
7118 - Utilities - Garbage	686	665	700	800	-	-
7120 - Utilities - Other	1,000	1,108	1,100	-	-	-
7170 - Facility Maintenance	-	115	-	-	-	-
Materials & Services Total	9,340	9,181	11,920	18,860	-	-
Grand Total	9,340	9,181	11,920	18,860	-	-

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 is now staffing with three full-time personnel on each 24-hour shift.

Station 13 Budget Summary

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Materials & Services						
7065 - Fire Fighting Supply	-	-	410	1,550	-	-
7085 - Uniform & Protective Eqpt	-	-	3,980	2,310	-	-
7090 - Office Supplies	-	-	310	310	-	-
7105 - Household Goods	-	429	2,450	2,445	-	-
7116 - Utilities - Natural Gas	1,095	2,273	2,910	3,800	-	-
7117 - Utilities - Electric	6,917	6,119	8,010	9,440	-	-
7118 - Utilities - Garbage	633	665	1,400	800	-	-
7120 - Utilities - Other	1,000	1,172	-	-	-	-
7170 - Facility Maintenance	-	245	510	-	-	-
Materials & Services Total	9,645	10,904	19,980	20,655	-	-
Grand Total	9,645	10,904	19,980	20,655	-	-

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

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	106	-	-	-	-	-
7065 - Fire Fighting Supply	1,663	1,886	1,530	1,550	-	-
7080 - Fuel	6	-	-	-	-	-
7085 - Uniform & Protective Eqpt	2,191	4,536	5,300	5,280	-	-
7090 - Office Supplies	168	397	310	310	-	-
7105 - Household Goods	2,526	3,872	4,080	4,075	-	-
7116 - Utilities - Natural Gas	9,367	8,186	11,280	10,080	-	-
7117 - Utilities - Electric	13,255	15,370	15,010	17,430	-	-
7118 - Utilities - Garbage	2,938	3,445	3,800	3,200	-	-
7119 - Utilities - Water	2,237	1,810	2,520	2,000	-	-
7170 - Facility Maintenance	52	-	510	-	-	-
Materials & Services Total	34,510	39,501	44,340	43,925	-	-
Grand Total	34,510	39,501	44,340	43,925	-	-

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

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	677	-	-	-	-	-
7065 - Fire Fighting Supply	1,175	1,246	1,530	1,550	-	-
7085 - Uniform & Protective Eqpt	2,369	3,510	5,300	5,280	-	-
7090 - Office Supplies	96	3	310	310	-	-
7105 - Household Goods	3,402	3,443	3,260	3,260	-	-
7116 - Utilities - Natural Gas	6,552	6,476	8,790	7,970	-	-
7117 - Utilities - Electric	9,901	13,628	12,110	15,460	-	-
7118 - Utilities - Garbage	1,883	2,017	2,100	2,500	-	-
7119 - Utilities - Water	6,331	18,408	13,080	19,600	-	-
7170 - Facility Maintenance	-	383	510	-	-	-
Materials & Services Total	32,387	49,115	46,990	55,930	-	-
Grand Total	32,387	49,115	46,990	55,930	-	-

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

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	275	7	-	-	-	-
7065 - Fire Fighting Supply	4,260	2,634	3,570	3,590	-	-
7070 - Rescue Supply	32	-	-	-	-	-
7075 - EMS Supply	776	-	-	-	-	-
7080 - Fuel	77	-	-	-	-	-
7085 - Uniform & Protective Eqpt	5,764	9,477	7,960	7,920	-	-
7090 - Office Supplies	310	218	310	310	-	-
7105 - Household Goods	4,728	5,405	5,710	5,705	-	-
7116 - Utilities - Natural Gas	5,245	6,292	6,770	7,750	-	-
7117 - Utilities - Electric	17,610	18,789	19,940	21,310	-	-
7118 - Utilities - Garbage	2,072	2,220	2,300	2,700	-	-
7119 - Utilities - Water	8,581	6,699	14,400	7,200	-	-
7170 - Facility Maintenance	-	421	510	-	-	-
Materials & Services Total	49,730	52,162	61,470	56,485	-	-
Grand Total	49,730	52,162	61,470	56,485	-	-

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

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Materials & Services						
7065 - Fire Fighting Supply	481	514	1,530	1,550	-	-
7085 - Uniform & Protective Eqpt	2,027	1,615	2,980	2,970	-	-
7090 - Office Supplies	161	76	310	310	-	-
7105 - Household Goods	2,951	2,926	2,450	2,445	-	-
7116 - Utilities - Natural Gas	4,208	3,779	4,870	4,650	-	-
7117 - Utilities - Electric	10,146	9,324	9,970	10,570	-	-
7118 - Utilities - Garbage	523	561	600	700	-	-
7119 - Utilities - Water	3,617	4,002	4,440	4,300	-	-
7170 - Facility Maintenance	71	384	510	-	-	-
Materials & Services Total	24,185	23,180	27,660	27,495	-	-
Grand Total	24,185	23,180	27,660	27,495	-	-

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

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	134	16	-	-	-	-
7065 - Fire Fighting Supply	1,211	1,725	1,530	1,550	-	-
7085 - Uniform & Protective Eqpt	1,327	2,259	2,980	2,970	-	-
7090 - Office Supplies	216	29	310	310	-	-
7105 - Household Goods	2,158	2,690	2,450	2,445	-	-
7116 - Utilities - Natural Gas	4,990	4,405	10,810	5,420	-	-
7117 - Utilities - Electric	8,329	9,693	9,650	10,990	-	-
7118 - Utilities - Garbage	1,551	1,621	1,600	1,800	-	-
7170 - Facility Maintenance	-	338	510	-	-	-
7210 - Small Tool, Eqpts & Furnishing	-	5	-	-	-	-
Materials & Services Total	19,916	22,781	29,840	25,485	-	-
Grand Total	19,916	22,781	29,840	25,485	-	-

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

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	-	992	-	-	-	-
7065 - Fire Fighting Supply	1,449	6,184	3,570	3,590	-	-
7075 - EMS Supply	-	24	-	-	-	-
7085 - Uniform & Protective Eqpt	1,048	3,495	5,300	5,280	-	-
7090 - Office Supplies	356	70	310	310	-	-
7105 - Household Goods	2,335	2,546	3,260	3,260	-	-
7116 - Utilities - Natural Gas	5,338	4,736	6,770	5,830	-	-
7117 - Utilities - Electric	13,294	15,187	16,830	17,230	-	-
7118 - Utilities - Garbage	1,267	1,515	1,400	2,500	-	-
7119 - Utilities - Water	3,654	3,658	4,440	3,900	-	-
7170 - Facility Maintenance	-	180	510	-	-	-
Materials & Services Total	28,742	38,588	42,390	41,900	-	-
Grand Total	28,742	38,588	42,390	41,900	-	-

Station 21 Centennial Park (101321)



Station 21 is used to support the Volunteer program.

Station 21 Budget Summary

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	-	189	-	-	-	-
7065 - Fire Fighting Supply	-	117	410	410	-	-
7090 - Office Supplies	-	-	100	100	-	-
7105 - Household Goods	-	115	360	360	-	-
7116 - Utilities - Natural Gas	1,432	1,188	1,900	1,460	-	-
7117 - Utilities - Electric	4,717	5,284	4,820	5,990	-	-
7118 - Utilities - Garbage	548	572	700	700	-	-
7119 - Utilities - Water	885	1,004	1,080	1,100	-	-
7170 - Facility Maintenance	-	-	510	-	-	-
Materials & Services Total	7,582	8,469	9,880	10,120	-	-
Grand Total	7,582	8,469	9,880	10,120	-	-

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

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	322	141	-	-	-	-
7065 - Fire Fighting Supply	1,660	1,569	1,530	1,550	-	-
7085 - Uniform & Protective Eqpt	2,308	1,695	3,320	2,970	-	-
7090 - Office Supplies	525	35	310	310	-	-
7105 - Household Goods	5,976	2,372	2,450	2,445	-	-
7116 - Utilities - Natural Gas	1,765	1,186	360	1,460	-	-
7117 - Utilities - Electric	4,638	6,598	2,790	7,480	-	-
7119 - Utilities - Water	1,847	2,175	1,200	2,400	-	-
7170 - Facility Maintenance	9	99	510	-	-	-
Materials & Services Total	19,050	15,870	12,470	18,615	-	-
Grand Total	19,050	15,870	12,470	18,615	-	-

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

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Materials & Services						
7055 - Operating Supply	-	127	-	-	-	-
7065 - Fire Fighting Supply	8	2,331	1,530	1,550	-	-
7085 - Uniform & Protective Eqpt	-	4,123	5,300	4,620	-	-
7090 - Office Supplies	-	73	310	310	-	-
7105 - Household Goods	163	3,761	5,100	4,075	-	-
7116 - Utilities - Natural Gas	-	4,093	4,750	5,040	-	-
7117 - Utilities - Electric	-	18,839	21,230	21,370	-	-
7119 - Utilities - Water	-	5,648	5,400	6,000	-	-
7170 - Facility Maintenance	-	1,789	510	-	-	-
Materials & Services Total	171	40,785	44,130	42,965	-	-
Grand Total	171	40,785	44,130	42,965	-	-

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

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Materials & Services						
7065 - Fire Fighting Supply	-	368	870	870	-	-
7090 - Office Supplies	-	40	200	200	-	-
7105 - Household Goods	-	672	820	820	-	-
7116 - Utilities - Natural Gas	-	-	5,340	5,340	-	-
7117 - Utilities - Electric	-	8,226	10,610	9,330	-	-
7119 - Utilities - Water	-	349	1,200	1,000	-	-
7120 - Utilities - Other	-	1,283	2,200	2,200	-	-
Materials & Services Total	-	10,938	21,240	19,760	-	-
Grand Total	-	10,938	21,240	19,760	-	-

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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

- As part of restructuring, a PIO and Program Specialist were moved from Administration to the Chief's Office (101215).
- FY 2025-26 reallocates Café Plan Claim Costs from Administration to the respective departments.
- The district is spending \$1.6 million for the PERS Employer Incentive Fund (EIF), which will result in a 25% match from the State and will reduce the district's long-term PERS liability and PERS rates.
- Retirement/separation vacation for expected retirements during FY 2025-26.

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Salaries & Wages						
5100 - Exempt Salary	-	553,263	609,800	433,200	-	-
5300 - Represented Salary	-	134,735	118,200	-	-	-
5502 - Assistant Chief	378,000	-	-	-	-	-
5504 - Division Chief	170,229	-	-	-	-	-
5507 - Fire Inspectors	73,528	-	-	-	-	-
5540 - Temporary Labor	180	1,610	-	-	-	-
5563 - Retirement/Separation Vacation	33,422	-	20,000	80,000	-	-
5600 - Overtime	335	36,728	-	-	-	-
Salaries & Wages Total	655,695	726,336	748,000	513,200	-	-
Benefits						
6620 - SS/Medicare	42,538	49,633	50,800	29,100	-	-
6640 - Tri-Met Taxes	5,244	5,870	6,000	3,600	-	-
6650 - Sandy Transit Tax	-	261	-	-	-	-
6655 - PFMLI	-	1,025	2,400	1,500	-	-
6656 - PERS Employer	154,742	181,156	161,100	1,720,600	-	-
6670 - Deferred Compensation	22,948	24,154	50,200	34,700	-	-
6675 - Unemployment	633	59,804	15,000	40,000	-	-
6680 - Life Insurance	42,416	49,732	60,000	60,000	-	-
6689 - Cafe Plan Claims Costs	4,882,064	5,542,469	6,800,000	53,600	-	-
6690 - Café Plan Benefits	85,225	97,492	-	-	-	-
6691 - PEHP	4,373	5,896	6,000	4,800	-	-
6692 - Other Post-Employ Benefits	864,398	907,652	-	-	-	-
6693 - Health Trust	7,118	6,882	7,300	-	-	-
6703 - Cell/Tech Allowance	-	350	-	-	-	-
6705 - Workers Compensation	662,165	1,009,117	1,499,900	1,950,000	-	-
Benefits Total	6,773,865	7,941,493	8,658,700	3,897,900	-	-

Departments & Programs — Administration (101400)

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Materials & Services						
7010 - Election Costs	82,664	-	85,000	24,000	-	-
7015 - Meeting Expense	3,705	564	2,040	2,500	-	-
7040 - Dues & Publications	7,834	470	2,040	-	-	-
7045 - Awards & Recognitions	60	-	-	-	-	-
7055 - Operating Supply	3,079	37,016	4,590	2,000	-	-
7080 - Fuel	45	-	-	-	-	-
7085 - Uniform & Protective Eqpt	1,592	2,757	6,630	6,500	-	-
7090 - Office Supplies	855	1,849	1,020	2,500	-	-
7095 - Software & Supplies	15,508	14,055	1,580	-	-	-
7105 - Household Goods	1,155	1,376	7,960	10,000	-	-
7110 - Professional Services	61,305	69,072	149,760	171,000	-	-
7116 - Utilities - Natural Gas	5,870	276	-	4,430	-	-
7117 - Utilities - Electric	7,204	1,329	-	1,510	-	-
7118 - Utilities - Garbage	1,656	138	-	-	-	-
7119 - Utilities - Water	4,640	4,268	-	4,600	-	-
7120 - Utilities - Other	1,461	-	-	-	-	-
Materials & Services Total	507,040	513,027	692,385	713,540	-	-
Debt Service						
9916 - Debt Service Principal	2,007,399	2,203,039	2,410,200	2,542,050	-	-
9917 - Debt Service Interest	793,901	702,447	605,200	466,800	-	-
Debt Service Total	2,801,300	2,905,485	3,015,400	3,008,850	-	-
Grand Total	10,737,899	12,086,341	13,114,485	8,133,490	-	-

Planning & Strategic Services (101405)

Planning & Strategic Services supports planning within the organization. The proposed budget includes a community resilience officer, 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

- FY 2025-26 includes funding for supplies, software, equipment, and training for an Unmanned Aircraft Systems (UAS) program.

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Salaries & Wages						
5100 - Exempt Salary	-	-	108,100	128,200	-	-
5600 - Overtime	-	-	-	10,000	-	-
Salaries & Wages Total	-	-	108,100	138,200	-	-
Benefits						
6620 - SS/Medicare	-	-	8,300	10,600	-	-
6640 - Tri-Met Taxes	-	-	900	1,100	-	-
6655 - PFMLI	-	-	500	600	-	-
6656 - PERS Employer	-	-	11,100	31,700	-	-
6670 - Deferred Compensation	-	-	4,400	5,500	-	-
6689 - Cafe Plan Claims Costs	-	-	-	26,800	-	-
6691 - PEHP	-	-	1,200	2,400	-	-
6693 - Health Trust	-	-	1,100	-	-	-
Benefits Total	-	-	27,500	78,700	-	-
Materials & Services						
7040 - Dues & Publications	-	10	-	-	-	-
7055 - Operating Supply	-	3,676	1,780	28,000	-	-
7095 - Software & Supplies	-	-	93,070	120,100	-	-
7110 - Professional Services	19,690	135,453	104,600	107,264	-	-
7140 - Schools/Conferences Registrati	-	1,087	2,950	4,500	-	-
7142 - Travel Expense	-	3,222	10,400	20,800	-	-
Materials & Services Total	19,690	143,449	212,800	280,664	-	-
Grand Total	19,690	143,449	348,400	497,564	-	-

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 pricing changes.

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Salaries & Wages						
5100 - Exempt Salary	-	154,489	170,300	189,600	-	-
5200 - Non-Exempt Salary	-	215,146	227,700	183,600	-	-
5504 - Division Chief	20,330	-	-	-	-	-
5506 - Prior - Exempt Staff Group	82,548	-	-	-	-	-
5530 - Prior - Non-exempt Staff Group	164,138	-	-	-	-	-
5540 - Temporary Labor	25,676	15,085	-	8,000	-	-
5600 - Overtime	-	289	1,000	-	-	-
Salaries & Wages Total	292,692	385,008	399,000	381,200	-	-
Benefits						
6620 - SS/Medicare	21,768	28,750	30,500	29,200	-	-
6640 - Tri-Met Taxes	2,337	3,113	3,300	2,700	-	-
6655 - PFMLI	-	534	1,600	1,300	-	-
6656 - PERS Employer	64,121	81,423	90,300	86,400	-	-
6670 - Deferred Compensation	13,615	27,692	22,400	21,600	-	-
6689 - Cafe Plan Claims Costs	-	-	-	43,100	-	-
6690 - Café Plan Benefits	6,957	6,968	-	-	-	-
6691 - PEHP	4,042	6,000	6,000	10,200	-	-
6693 - Health Trust	2,630	3,696	4,000	-	-	-
Benefits Total	115,470	158,176	158,100	194,500	-	-
Materials & Services						
7008 - ORE CAT Corporate Activity Tax	40	-	-	-	-	-
7040 - Dues & Publications	-	-	2,000	3,500	-	-
7055 - Operating Supply	16,572	26,882	5,440	8,980	-	-
7078 - Department Consumables	2,260	650	2,000	1,000	-	-
7085 - Uniform & Protective Eqpt	243,581	227,809	272,495	296,954	-	-
7090 - Office Supplies	814	728	1,000	1,100	-	-
7105 - Household Goods	507	968	1,100	1,000	-	-
7116 - Utilities - Natural Gas	10,781	7,491	12,590	9,220	-	-
7117 - Utilities - Electric	17,901	21,221	20,480	24,070	-	-
7119 - Utilities - Water	7,180	11,332	9,600	12,100	-	-
7145 - Mileage Reimbursement	-	-	50	50	-	-
7160 - Equipment Maintenance	-	950	20,200	1,000	-	-
7170 - Facility Maintenance	23	138	-	-	-	-
7187 - Fire Extinguisher Expense	3,629	11,396	17,125	25,000	-	-
7205 - Postage & Freight	26,018	32,444	28,000	10,000	-	-
7210 - Small Tool, Eqpts & Furnishing	1,596	1,522	700	1,000	-	-
Materials & Services Total	330,902	343,530	392,780	394,974	-	-
Grand Total	739,064	886,715	949,880	970,674	-	-

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 proposed budget includes the addition of one Fleet Technician.

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Salaries & Wages						
5100 - Exempt Salary	-	267,065	281,900	297,100	-	-
5200 - Non-Exempt Salary	-	538,758	591,000	702,900	-	-
5506 - Prior - Exempt Staff Group	255,714	-	-	-	-	-
5530 - Prior - Non-exempt Staff Group	521,193	-	-	-	-	-
5540 - Temporary Labor	-	-	5,800	-	-	-
5600 - Overtime	17,045	13,813	26,500	30,000	-	-
Salaries & Wages Total	793,952	819,636	905,200	1,030,000	-	-
Benefits						
6620 - SS/Medicare	60,719	62,567	67,700	79,800	-	-
6640 - Tri-Met Taxes	6,378	6,682	7,300	8,600	-	-
6655 - PFMLI	-	1,191	3,500	4,200	-	-
6656 - PERS Employer	145,128	158,071	178,200	228,900	-	-
6670 - Deferred Compensation	30,195	34,057	40,700	61,000	-	-
6689 - Cafe Plan Claims Costs	-	-	-	168,700	-	-
6690 - Café Plan Benefits	23,908	23,383	-	-	-	-
6691 - PEHP	10,790	10,600	10,800	24,000	-	-
6693 - Health Trust	7,769	8,032	8,800	-	-	-
6702 - Tool Allowance	6,000	5,700	6,000	7,200	-	-
Benefits Total	290,886	310,284	323,000	582,400	-	-

Departments & Programs — Fleet Services (101150)

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Materials & Services						
7008 - ORE CAT Corporate Activity Tax	451	1,095	-	-	-	-
7040 - Dues & Publications	-	1,161	1,200	1,788	-	-
7055 - Operating Supply	163,727	152,097	156,624	165,000	-	-
7075 - EMS Supply	-	21	-	-	-	-
7078 - Department Consumables	19,636	21,158	19,900	19,000	-	-
7080 - Fuel	413,074	427,650	480,030	448,870	-	-
7085 - Uniform & Protective Eqpt	6,264	6,515	8,872	9,422	-	-
7090 - Office Supplies	509	505	1,100	1,000	-	-
7095 - Software & Supplies	9,531	10,456	10,550	10,870	-	-
7105 - Household Goods	1,327	1,054	1,000	1,000	-	-
7118 - Utilities - Garbage	3,184	3,484	3,370	3,800	-	-
7140 - Schools/Conferences Registrati	4,916	4,144	10,000	10,010	-	-
7155 - Vehicle Maintenance	411,460	557,587	498,800	513,440	-	-
7156 - Core Charge	-	-	-	20,000	-	-
7160 - Equipment Maintenance	47,157	45,695	63,700	62,800	-	-
7170 - Facility Maintenance	15	-	-	-	-	-
7180 - Computer & AV Maintenance	-	80	-	-	-	-
7205 - Postage & Freight	-	-	-	10,000	-	-
7210 - Small Tool, Eqpts & Furnishing	3,469	3,772	5,000	4,000	-	-
Materials & Services Total	1,084,720	1,236,472	1,260,146	1,281,000	-	-
Grand Total	2,169,559	2,366,391	2,488,346	2,893,400	-	-

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

- Reduction in Professional Services. FY 2024-25 had \$200,000 in one-time funds budgeted for a comprehensive facilities study which was postponed. This study will not be conducted in FY 2025-26.
- New categories are added for regulatory compliance, furniture, and elevators to assist with budgeting and expense tracking.

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Salaries & Wages						
5100 - Exempt Salary	-	33,987	133,300	141,700	-	-
5200 - Non-Exempt Salary	-	179,484	221,200	261,100	-	-
5530 - Prior - Non-exempt Staff Group	191,257	-	-	-	-	-
5540 - Temporary Labor	240	1,675	-	-	-	-
5600 - Overtime	497	709	3,000	20,000	-	-
Salaries & Wages Total	191,995	215,855	357,500	422,800	-	-
Benefits						
6620 - SS/Medicare	14,556	16,442	27,400	32,300	-	-
6640 - Tri-Met Taxes	1,533	1,747	3,000	3,500	-	-
6655 - PFMLI	-	325	1,500	1,700	-	-
6656 - PERS Employer	35,552	45,934	66,400	96,400	-	-
6670 - Deferred Compensation	5,791	5,870	14,200	22,500	-	-
6689 - Cafe Plan Claims Costs	-	-	-	54,100	-	-
6690 - Café Plan Benefits	9,211	9,240	-	-	-	-
6691 - PEHP	3,444	3,450	4,800	9,600	-	-
6693 - Health Trust	1,912	2,124	3,600	-	-	-
Benefits Total	71,999	85,132	120,900	220,100	-	-
Materials & Services						
7015 - Meeting Expense	-	-	200	-	-	-
7055 - Operating Supply	1,673	315	-	1,500	-	-
7085 - Uniform & Protective Eqpt	509	764	1,000	2,000	-	-
7090 - Office Supplies	15	90	-	-	-	-
7105 - Household Goods	2,009	543	1,000	600	-	-
7110 - Professional Services	1,542	-	250,000	90,000	-	-
7120 - Utilities - Other	82,287	93,535	100,000	120,000	-	-
7140 - Schools/Conferences Registrati	-	300	-	1,500	-	-
7170 - Facility Maintenance	227,558	387,666	319,000	312,050	-	-
7171 - Regulatory Compliance	-	-	-	40,500	-	-
7172 - Furniture	-	-	-	25,250	-	-
7173 - Elevators	-	-	-	18,500	-	-
7210 - Small Tool, Eqpts & Furnishing	7,356	4,518	15,000	18,600	-	-
Materials & Services Total	322,949	487,732	686,200	630,500	-	-
Grand Total	586,943	788,719	1,164,600	1,273,400	-	-

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.
- In FY 2025-26, the district continues to make IT cost efficiencies, such as in cloud storage and phone services.

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Salaries & Wages						
5100 - Exempt Salary	-	46,812	-	-	-	-
5200 - Non-Exempt Salary	-	35,756	-	-	-	-
5506 - Prior - Exempt Staff Group	262,070	11,715	-	-	-	-
5530 - Prior - Non-exempt Staff Group	295,233	-	-	-	-	-
5540 - Temporary Labor	380	310	-	-	-	-
5563 - Retirement/Separation Vacation	-	34,021	-	-	-	-
5600 - Overtime	5,027	-	-	-	-	-
Salaries & Wages Total	562,710	128,613	-	-	-	-
Benefits						
6620 - SS/Medicare	41,817	9,767	-	-	-	-
6640 - Tri-Met Taxes	4,498	1,034	-	-	-	-
6655 - PFMLI	-	26	-	-	-	-
6656 - PERS Employer	119,065	16,339	-	-	-	-
6670 - Deferred Compensation	28,439	2,719	-	-	-	-
6690 - Café Plan Benefits	8,600	1,545	-	-	-	-
6691 - PEHP	6,893	850	-	-	-	-
6693 - Health Trust	5,375	740	-	-	-	-
6703 - Cell/Tech Allowance	500	-	-	-	-	-
Benefits Total	215,187	33,020	-	-	-	-

Departments & Programs — Information Technology (101220)

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Materials & Services						
7040 - Dues & Publications	40	-	-	-	-	-
7055 - Operating Supply	355	3,347	500	-	-	-
7085 - Uniform & Protective Eqpt	346	35	-	-	-	-
7090 - Office Supplies	374	92	500	-	-	-
7095 - Software & Supplies	513,141	610,225	283,900	247,000	-	-
7105 - Household Goods	444	115	500	500	-	-
7110 - Professional Services	133,718	368,937	420,000	420,000	-	-
7116 - Utilities - Natural Gas	1,156	1,457	-	-	-	-
7117 - Utilities - Electric	2,915	3,547	-	-	-	-
7119 - Utilities - Water	359	384	-	-	-	-
7120 - Utilities - Other	18,360	29,256	172,000	158,420	-	-
7122 - Utilities - Telephone	288,675	386,179	220,200	194,000	-	-
7140 - Schools/Conferences Registrati	38	-	1,000	1,000	-	-
7142 - Travel Expense	-	-	2,500	3,000	-	-
7145 - Mileage Reimbursement	831	-	-	-	-	-
7175 - Office Equipment Maintenance	37,216	32,386	40,400	54,360	-	-
7180 - Computer & AV Maintenance	48,490	20,261	30,000	30,000	-	-
7205 - Postage & Freight	-	196	-	-	-	-
7210 - Small Tool, Eqpts & Furnishing	159	-	-	-	-	-
Materials & Services Total	1,046,617	1,456,418	1,171,500	1,108,280	-	-
Grand Total	1,824,514	1,618,051	1,171,500	1,108,280	-	-

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.

Significant Changes

- FY 2025-26 includes the addition of one Fire Inspector position.

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Salaries & Wages						
5200 - Non-Exempt Salary	-	58,995	58,600	62,900	-	-
5300 - Represented Salary	-	582,107	608,600	750,700	-	-
5505 - Prior - Battalion Chief	152,918	-	-	-	-	-
5507 - Fire Inspectors	223,230	-	-	-	-	-
5508 - Deputy Fire Marshal Captain	120,218	-	-	-	-	-
5509 - Deputy Fire Marshall Lieutenant	110,292	-	-	-	-	-
5530 - Prior - Non-exempt Staff Group	57,119	-	-	-	-	-
5540 - Temporary Labor	-	14,106	15,000	15,000	-	-
5600 - Overtime	67,055	81,688	68,500	75,000	-	-
Salaries & Wages Total	730,831	736,896	750,700	903,600	-	-
Benefits						
6620 - SS/Medicare	54,738	55,141	57,500	69,100	-	-
6640 - Tri-Met Taxes	4,489	4,852	6,200	7,500	-	-
6650 - Sandy Transit Tax	-	269	-	-	-	-
6655 - PFMLI	-	1,033	2,900	3,600	-	-
6656 - PERS Employer	171,818	184,097	191,300	258,200	-	-
6670 - Deferred Compensation	34,579	42,209	51,000	61,000	-	-
6689 - Cafe Plan Claims Costs	-	-	-	120,500	-	-
6690 - Café Plan Benefits	16,268	14,802	-	-	-	-
6691 - PEHP	7,741	7,300	7,200	15,000	-	-
6693 - Health Trust	6,621	6,411	6,700	-	-	-
6694 - MERP	-	-	-	6,600	-	-
6703 - Cell/Tech Allowance	600	-	-	-	-	-
Benefits Total	296,855	316,115	322,800	541,500	-	-

Departments & Programs — Fire Prevention (101200)

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Materials & Services						
7015 - Meeting Expense	-	68	-	200	-	-
7040 - Dues & Publications	6,295	4,252	-	6,399	-	-
7055 - Operating Supply	2,048	4,295	2,000	3,000	-	-
7065 - Fire Fighting Supply	3,752	3,129	3,300	2,500	-	-
7085 - Uniform & Protective Eqpt	2,270	2,121	4,500	3,750	-	-
7090 - Office Supplies	634	427	1,600	750	-	-
7095 - Software & Supplies	1,100	-	-	-	-	-
7105 - Household Goods	478	488	-	-	-	-
7116 - Utilities - Natural Gas	2,595	75	-	-	-	-
7117 - Utilities - Electric	13,842	895	-	-	-	-
7118 - Utilities - Garbage	1,273	106	-	-	-	-
7119 - Utilities - Water	4,552	409	-	-	-	-
7140 - Schools/Conferences Registrati	1,877	7,147	10,700	7,041	-	-
7142 - Travel Expense	732	1,562	2,000	2,460	-	-
7195 - Public Education	2,399	-	-	-	-	-
Materials & Services Total	43,847	24,973	24,100	26,100	-	-
Grand Total	1,071,532	1,077,984	1,097,600	1,471,200	-	-

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

In FY 2025-26, PIO overtime, pager pay, and some materials & services expenses are moved to the Chief's Office (101215) to align with the location of the PIO position.

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Salaries & Wages						
5100 - Exempt Salary	-	188,987	186,000	195,200	-	-
5300 - Represented Salary	-	213,107	211,500	236,100	-	-
5504 - Division Chief	182,545	-	-	-	-	-
5506 - Prior - Exempt Staff Group	72,554	-	-	-	-	-
5507 - Fire Inspectors	110,292	-	-	-	-	-
5510 - Captain	120,218	-	-	-	-	-
5530 - Prior - Non-exempt Staff Group	23,526	-	-	-	-	-
5535 - Other Employee	77,146	-	-	-	-	-
5540 - Temporary Labor	665	1,105	4,000	4,500	-	-
5563 - Retirement/Separation Vacation	12,403	-	-	-	-	-
5600 - Overtime	49,689	26,966	70,300	18,000	-	-
Salaries & Wages Total	649,037	430,165	471,800	453,800	-	-
Benefits						
6620 - SS/Medicare	46,966	31,096	35,100	34,000	-	-
6640 - Tri-Met Taxes	5,171	3,486	3,900	3,800	-	-
6655 - PFMLI	-	583	1,700	1,800	-	-
6656 - PERS Employer	160,156	120,462	131,500	138,500	-	-
6670 - Deferred Compensation	30,146	31,140	33,000	35,400	-	-
6689 - Cafe Plan Claims Costs	-	-	-	56,400	-	-
6690 - Café Plan Benefits	16,291	10,957	-	-	-	-
6691 - PEHP	6,205	3,804	3,600	10,800	-	-
6693 - Health Trust	5,863	4,021	4,000	-	-	-
6694 - MERP	-	-	-	3,400	-	-
Benefits Total	270,798	205,549	212,800	284,100	-	-

Departments & Programs — Community Services (101415)

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Materials & Services						
7040 - Dues & Publications	10,464	7,741	11,250	2,500	-	-
7055 - Operating Supply	6,119	9,689	12,500	10,500	-	-
7085 - Uniform & Protective Eqpt	341	438	2,000	2,000	-	-
7090 - Office Supplies	319	1,889	2,500	1,800	-	-
7095 - Software & Supplies	-	-	1,500	500	-	-
7110 - Professional Services	2,250	4,870	11,750	500	-	-
7140 - Schools/Conferences Registrati	1,345	722	5,000	3,500	-	-
7142 - Travel Expense	257	673	3,000	1,500	-	-
7145 - Mileage Reimbursement	130	-	300	-	-	-
7195 - Public Education	16,841	15,094	18,500	25,500	-	-
Materials & Services Total	38,065	41,116	68,300	48,300	-	-
Grand Total	957,900	676,830	752,900	786,200	-	-

Public Information/Education (Closed)

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

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Salaries & Wages						
5540 - Temporary Labor	-	-	-	-	-	-
5600 - Overtime	-	-	-	-	-	-
Salaries & Wages Total	-	-	-	-	-	-
Materials & Services						
7008 - ORE CAT Corporate Activity Tax	-	-	-	-	-	-
7015 - Meeting Expense	-	-	-	-	-	-
7040 - Dues & Publications	-	-	-	-	-	-
7045 - Awards & Recognitions	-	-	-	-	-	-
7050 - Program R & D	-	-	-	-	-	-
7055 - Operating Supply	-	-	-	-	-	-
7085 - Uniform & Protective Eqpt	-	-	-	-	-	-
7090 - Office Supplies	-	-	-	-	-	-
7095 - Software & Supplies	-	-	-	-	-	-
7110 - Professional Services	-	-	-	-	-	-
7140 - Schools/Conferences Registrati	-	-	-	-	-	-
7141 - Tuition Reimbursement	-	-	-	-	-	-
7142 - Travel Expense	115	-	-	-	-	-
7195 - Public Education	-	-	-	-	-	-
Materials & Services Total	115	-	-	-	-	-
Grand Total	115	-	-	-	-	-

Human Capital (101420)

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

Significant Changes

- The proposed budget moves one Captain from Human Capital to Operations (101300).
- The tuition reimbursement program is paused in FY 2025-26 due to budget constraints.
- Overtime increases in FY 2025-26 to support promotional and hiring processes.

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Salaries & Wages						
5100 - Exempt Salary	-	224,642	311,900	280,300	-	-
5300 - Represented Salary	-	98,028	128,800	-	-	-
5506 - Prior - Exempt Staff Group	315,267	-	-	-	-	-
5507 - Fire Inspectors	62,690	-	-	-	-	-
5545 - Premium Pay	-	8,157	5,800	-	-	-
5600 - Overtime	41,854	106,985	70,100	112,500	-	-
Salaries & Wages Total	419,811	437,813	516,600	392,800	-	-
Benefits						
6620 - SS/Medicare	31,578	33,177	36,900	30,100	-	-
6640 - Tri-Met Taxes	3,275	3,332	4,000	3,300	-	-
6650 - Sandy Transit Tax	-	39	-	-	-	-
6655 - PFMLI	-	689	1,900	1,600	-	-
6656 - PERS Employer	89,089	114,994	130,000	102,300	-	-
6670 - Deferred Compensation	18,928	16,269	30,700	22,900	-	-
6689 - Cafe Plan Claims Costs	-	-	-	42,600	-	-
6690 - Café Plan Benefits	6,849	8,652	-	-	-	-
6691 - PEHP	4,150	3,500	4,800	7,200	-	-
6693 - Health Trust	3,522	3,216	4,500	-	-	-
6703 - Cell/Tech Allowance	600	800	1,800	600	-	-
Benefits Total	157,992	184,667	214,600	210,600	-	-
Materials & Services						
7015 - Meeting Expense	3,143	3,720	5,610	5,610	-	-
7030 - Civil Service Exam Expense	5,304	4,440	1,020	2,200	-	-
7040 - Dues & Publications	-	2,163	6,260	6,475	-	-
7055 - Operating Supply	659	1,838	510	500	-	-
7085 - Uniform & Protective Eqpt	-	15	800	470	-	-
7090 - Office Supplies	532	799	610	500	-	-
7095 - Software & Supplies	6,973	17,196	25,420	20,300	-	-
7105 - Household Goods	-	397	-	-	-	-
7110 - Professional Services	25,131	25,794	41,400	29,435	-	-
7140 - Schools/Conferences Registrati	2,532	1,200	2,860	3,300	-	-
7141 - Tuition Reimbursement	9,653	8,591	12,240	-	-	-
7142 - Travel Expense	354	-	4,020	3,000	-	-
7145 - Mileage Reimbursement	-	-	310	310	-	-
7215 - Other Expense	1,317	-	-	-	-	-
Materials & Services Total	55,596	66,154	101,060	72,100	-	-
Grand Total	633,400	688,634	832,260	675,500	-	-

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.

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Salaries & Wages						
5100 - Exempt Salary	-	457,843	501,600	533,400	-	-
5200 - Non-Exempt Salary	-	58,832	127,900	128,200	-	-
5502 - Assistant Chief	175,000	-	-	-	-	-
5506 - Prior - Exempt Staff Group	344,263	-	-	-	-	-
5530 - Prior - Non-exempt Staff Group	53,403	-	-	-	-	-
5540 - Temporary Labor	-	60	-	-	-	-
Salaries & Wages Total	572,666	516,735	629,500	661,600	-	-
Benefits						
6620 - SS/Medicare	42,542	38,305	45,800	48,800	-	-
6640 - Tri-Met Taxes	4,596	4,193	5,200	5,500	-	-
6655 - PFMLI	-	748	2,300	2,500	-	-
6656 - PERS Employer	114,820	104,085	123,200	150,200	-	-
6670 - Deferred Compensation	30,987	29,538	35,600	53,800	-	-
6689 - Cafe Plan Claims Costs	-	-	-	29,300	-	-
6690 - Café Plan Benefits	9,654	5,443	-	-	-	-
6691 - PEHP	6,990	6,000	7,200	14,400	-	-
6693 - Health Trust	35,727	35,167	36,300	-	-	-
6703 - Cell/Tech Allowance	2,900	1,875	1,800	1,800	-	-
Benefits Total	248,216	225,354	257,400	306,300	-	-
Materials & Services						
7015 - Meeting Expense	-	96	-	-	-	-
7035 - Bank Charges	6,255	2,417	2,240	2,500	-	-
7040 - Dues & Publications	1,219	1,861	1,930	1,130	-	-
7055 - Operating Supply	12,206	3,005	1,120	1,000	-	-
7085 - Uniform & Protective Eqpt	-	-	1,200	1,200	-	-
7090 - Office Supplies	1,074	941	1,200	1,200	-	-
7095 - Software & Supplies	350	-	141,020	148,100	-	-
7110 - Professional Services	42,625	49,125	57,980	51,250	-	-
7140 - Schools/Conferences Registrati	150	1,689	3,800	3,200	-	-
7142 - Travel Expense	-	546	5,100	3,403	-	-
7145 - Mileage Reimbursement	99	348	410	400	-	-
7205 - Postage & Freight	3,520	2,058	1,500	1,500	-	-
Materials & Services Total	67,498	62,085	217,500	214,883	-	-
Debt Service						
7020 - Debt Interest Expense	-	-	10,200	10,500	-	-
Debt Service Total	-	-	10,200	10,500	-	-
Grand Total	888,381	804,174	1,114,600	1,193,283	-	-

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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

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Resources						
Beginning Fund Balance	2,000,000	1,635,719	236,000	-	-	-
Grant Revenue	135,280	1,057,321	650,246	844,200	-	-
Transfers In	-	-	-	-	-	-
Total Resources	2,135,280	2,693,040	886,246	844,200	-	-
Requirements						
Salaries & Wages	214,648	789,739	199,300	429,800	-	-
Benefits	94,063	577,476	145,400	229,800	-	-
Materials & Services	87,799	439,761	278,563	184,600	-	-
Capital Outlay	103,051	719,149	-	-	-	-
Transfers Out	-	-	250,000	-	-	-
Contingency	-	-	-	-	-	-
Ending Fund Balance	1,635,719	166,915	12,983	-	-	-
Total Requirements	2,135,280	2,693,040	886,246	844,200	-	-

In FY 2025-26, there are two programs supported by the Grants Fund.

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. Fiscal Year 2025-26 will be the second year of this grant award. Clackamas Fire will deplete the remaining funding, estimated at \$663,800, in FY 2025-26.

Clackamas Fire was also awarded \$328,000 by FEMA for the 2023 Assistance to Firefighters Grant (AFG). The grant award provides overtime, replacement, registration, and travel expenses for structural collapse training for our Urban Search & Rescue (USAR) members. The grant funding to be used in FY 2025-26 is estimated at \$180,400.

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

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Resources						
Beginning Fund Balance	94,965	18,965	-	-	-	-
Interest	-	-	-	-	-	-
Total Resources	94,965	18,965	-	-	-	-
Requirements						
Capital Outlay	-	-	-	-	-	-
Transfers Out	76,000	18,965	-	-	-	-
Ending Fund Balance	18,965	-	-	-	-	-
Total Requirements	94,965	18,965	-	-	-	-

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, interest earnings on the fund balance, one-time earnings from wildland deployments, and urban renewal contributions.

Capital Replacement Fund Overview				
	Urban Renewal (Restricted)	Projects in Progress (Restricted)	Unrestricted	Total
Estimated Beginning Fund Balance	443,000	4,188,000	6,669,000	11,300,000
Transfer from General Fund	-	-	1,500,000	1,500,000
Interest Earnings	-	-	250,000	250,000
Surplus Sales	-	-	40,000	40,000
FY 2025-26 New Resources	-	-	1,790,000	1,790,000
FY 25-26 Capital Expenditures	443,000	4,188,000	6,166,700	10,797,700
Loan Prepayment	-	-	389,000	389,000
FY 2025-26 Expenditures	443,000	4,188,000	6,555,700	11,186,700
Reserved for Future Expenditures	-	-	1,903,300	1,903,300

The beginning fund balance for the Capital Replacement Fund is estimated at \$11.3 million. The balance is largely the result of one-time transfers of levy funding to the Capital Replacement Fund in FY 2023-24 and 2024-25. 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 estimates that there will be approximately \$443,000 in remaining funds from the Clackamas Industrial Area Urban Renewal Plan Area. These funds are listed as restricted because projects must be in specific geographic areas and the funds are committed to upgrades to the Training Warehouse.

As levy funds become fully dedicated to staffing, the district must continue to make contributions from the General Fund to provide necessary resources for capital replacement. The proposed budget includes a transfer of \$1.5 million from the General Fund. The other revenue source is expected interest earnings of \$250,000 and \$40,000 from the sale of surplus equipment.

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%. Under the original terms of the loan agreement, in FY 2033-34, the remaining balance on the loan of \$2.3 million was due as a single balloon payment or to 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 to make prepayments on the loan to eliminate the debt prior to 2033-34. The district made its first prepayment in June 2024, and another is scheduled for June 2025. The proposed budget for FY 2025-26 includes funding for an additional prepayment to occur in June 2026.

The loan terms allow for up to a 10% prepayment each year without penalty. If the district continues to make prepayments 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 the funds used for prepayment 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.

Prepayments to Fully Retire Debt by 2033-34

Prepayments

2025-26	\$470,392
2026-27	\$388,900
2027-28	<u>\$240,000</u>
Total	\$1,099,292

Capital Items for FY 2025-26

Below are the capital items included in the FY 2025-26 Proposed Budget. For more information on capital needs and planning, Section 10 discusses the five-year capital plan.

FY 2025-26 Proposed Capital Spending

Projects/Items	Amount	Description
Previously Ordered	\$3,581,000	3 engines, remaining payment on 2 engine refurbs
Apparatus	\$2,200,000	2 engine replacements
Vehicles	\$190,000	Staff vehicles – Fleet, Facilities, Training
Fleet Equipment	\$133,000	Apparatus outfitting, intake valves, bay runners
Fleet Total	\$6,104,000	
Previous Projects	\$1,050,000	Training Warehouse remodel, Training Tower repairs
HVAC Replacements	\$700,000	Station 3, Station 14, Station 16
Roof Replacements	\$130,000	Station 9 and Station 14
Station 15 Replacements	\$390,000	Windows and elevator
Concrete & Asphalt	\$130,000	
Flooring Replacement	\$90,000	Station 3
Generator Replacement	\$90,000	Station 18 and Training Center
Exterior Painting	\$10,000	Station 6
Building Access System	\$300,000	Improvement to reduce ongoing operating costs
Safety Repairs	\$63,000	Station 1, Station 4, EMS Building
Stormwater Compliance	\$132,000	Station 1 and Station 7
Facilities Total	\$3,085,000	
Firefighting Equipment	\$153,000	Extrication eqpt, hose, rescue gear, Training props, boat
EMS Equipment	\$41,300	
SCBA Packs and Bottles	\$80,000	
Wildland Equipment	\$260,000	Revolving fund based on Wildland revenue
Turnouts	\$300,000	Turnout replacement plan.
Communication Equipment	\$47,000	Speaker mics, VHF radios
Radio Replacement, Phase 1	\$435,000	Year 1 of 3
Wellness Equipment	\$23,400	Exercise equipment requiring replacement.
Equipment Total	\$1,339,700	
Computers	\$192,500	Replacement computers
iPads	\$76,500	
IT Total	\$269,000	
Capital Outlay Total	\$10,797,700	

Capital Replacement Fund Summary

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Resources						
Beginning Fund Balance	3,279,837	3,428,616	11,009,700	11,300,000	-	-
Tax Revenue	250,000	250,000	-	-	-	-
Interest	90,265	294,690	380,000	250,000	-	-
Other Revnue	9,570	54,507	-	40,000	-	-
Transfers In	755,600	8,818,965	4,300,000	1,500,000	-	-
Total Resources	4,385,273	12,846,779	15,689,700	13,090,000	-	-
Requirements						
Capital Outlay	956,656	1,937,741	10,667,992	10,797,700	-	-
Debt Service	-	557,391	-	389,000	-	-
Reserved for Future Expenditu	3,428,616	10,351,647	5,021,708	1,903,300	-	-
Total Requirements	4,385,273	12,846,779	15,689,700	13,090,000	-	-

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

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Resources						
Beginning Fund Balance	23,627	27	-	-	-	-
Interest	-	-	-	-	-	-
Total Resources	23,627	27	-	-	-	-
Requirements						
Transfers Out	23,600	27	-	-	-	-
Ending Fund Balance	27	-	-	-	-	-
Total Requirements	23,627	27	-	-	-	-

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 2024-25	\$ 53,223,963,315
Debt Capacity	
General Obligation Debt Capacity (1.25% of RMV)	\$ 665,299,541
Less Outstanding Debt Subject to Limit	\$ 16,635,000
Remaining General Obligation Debt Capacity	\$ 648,664,541
Percent of Capacity Issued	2.5%

Payment Schedule

Fiscal Year	Series 2015 Bonds		Series 2017 Bonds		Total Debt Service
	Fund 50		Fund 50		
	Principal	Interest	Principal	Interest	
2025-26	1,325,000	238,600	550,000	365,900	2,479,500
2026-27	1,365,000	172,350	685,000	338,400	2,560,750
2027-28	1,410,000	131,400	795,000	304,150	2,640,550
2028-29	1,460,000	89,100	905,000	272,350	2,726,450
2029-30	1,510,000	45,300	1,020,000	236,150	2,811,450
2030-31	0	0	2,705,000	195,350	2,900,350
2031-32	0	0	2,905,000	87,150	2,992,150
Total	\$7,070,000	\$676,750	\$9,565,000	\$1,799,450	\$19,111,200

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

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Resources						
Beginning Fund Balance	332,992	317,602	261,800	260,000	-	-
Property Taxes	2,204,426	2,255,787	2,318,001	2,446,000	-	-
Interest	39,234	44,758	25,000	25,000	-	-
Total Resources	2,576,652	2,618,147	2,604,801	2,731,000	-	-
Requirements						
Debt Service - Principal	1,425,000	1,565,000	1,715,000	1,875,000	-	-
Debt Service - Interest	834,050	765,300	690,250	604,500	-	-
Ending Fund Balance	317,602	287,847	199,551	251,500	-	-
Total Requirements	2,576,652	2,618,147	2,604,801	2,731,000	-	-

Capital Construction Fund

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

Capital Construction Fund Summary

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Resources						
Beginning Fund Balance	3,334	101	-	-	-	-
Interest	100	8	-	-	-	-
Total Resources	3,434	109	-	-	-	-
Requirements						
Capital Outlay	3,333	109	-	-	-	-
Reserved for Future Expenditures	101	-	-	-	-	-
Total Requirements	3,434	109	-	-	-	-

Health Benefits Fund

In the FY 2024-25 Supplemental Budget, the district created the Health Benefits Fund. The purpose of the Health Benefits Fund is to pay for the costs of providing medical and dental insurance to the district's employees. The fund also serves as a reserve, to ensure the district has adequate funds to cover any fiscal years in which there are higher than expected claims costs.

The Health Benefits Fund is an internal services fund that receives employer and employee insurance contributions as revenue, largely from the General Fund, but also from other funds with active employees like the Grants Fund and Wildland Mitigation Fund. The Health Benefits Fund also receives revenue from retiree payments for healthcare, stop-loss reimbursements, and prescription rebates.

In recent years, the district has budgeted expenses for the “worst-case” scenario in terms of health claims, to avoid a repeat of FY 2020-21 when a spike in medical claims costs contributed to a budget deficit. Creating a Health Benefits Fund with an adequate reserve means that the district no longer needs to budget for a worst-case scenario in the General Fund, freeing up those funds for other district priorities. In some high claim years, it is likely the Health Benefits Fund balance will fall, and the balance will recover in lower claim years. The district will need to continue to monitor healthcare costs and ensure that the employer and employee contributions from the General Fund keep pace with any growth in costs.

Health Benefits Fund Summary

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Resources						
Beginning Fund Balance	-	-	-	1,550,000	-	-
Healthcare Contributions	-	-	7,095,000	7,285,000	-	-
Other Post-Employ Bene Rev	-	-	850,000	786,000	-	-
Health Plan Reimbursements	-	-	600,000	810,000	-	-
Interest	-	-	50,000	65,000	-	-
Transfers In	-	-	2,050,000	-	-	-
Total Resources	-	-	10,645,000	10,496,000	-	-
Requirements						
Materials & Services						
Dental Insurance	-	-	590,000	660,000	-	-
Health Insurance Admin Fees	-	-	972,000	1,100,000	-	-
Medical Claims	-	-	7,033,000	7,600,000	-	-
Contingency	-	-	1,800,000	1,000,000	-	-
Ending Fund Balance	-	-	250,000	136,000	-	-
Total Requirements	-	-	10,645,000	10,496,000	-	-

Wildland Mitigation Fund



(Crew 30 working on the Deschutes National Forest)

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 crew hosted by a structural fire agency in Oregon or Washington.

Prior Year Achievements

The 2024 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 June 1st outside of Eugene. The spring conditions for western Oregon continued to be abnormally dry throughout the Willamette Valley. The State of Oregon experienced its worst fire season on record with a staggering 1.9 million acres burned across the state, surpassing previous records. Firefighters and resources were under extreme strain throughout the season, with over 6,500 personnel fighting fires at one point. Clackamas Fire Crew 30 provided an increased local and state firefighting capacity that was otherwise not available just 4 years before.

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 2024 was 75, with 22,278 personnel fire line hours.

FY 2025-26 Changes and Updates

For FY 2025-26, the expected funding will come predominantly from fire assignments and Federal Title 3 mitigation funding. 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

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Resources						
Beginning Fund Balance	325,534	776,845	590,000	516,000	-	-
Interest	9,730	16,095	5,000	10,000	-	-
Contract Revenues	186,099	1,194,479	976,900	1,009,000	-	-
Conflagration Revenues	313,312	47,187	-	-	-	-
Grant Revenues	881,876	2,408	-	380,400	-	-
Other Revenues	2,000	1,540	-	-	-	-
Total Resources	1,718,550	2,038,553	1,571,900	1,915,400	-	-
Requirements						
Salaries & Wages	692,565	1,046,219	918,668	1,044,200	-	-
Benefits	129,756	258,670	286,152	330,950	-	-
Materials & Services	65,588	100,947	114,050	138,350	-	-
Capital Outlay	6,796	21	4,200	6,350	-	-
Transfers Out	47,000	70,000	114,000	120,000	-	-
Contingency	-	-	50,000	50,000	-	-
Ending Fund Balance	776,845	562,696	84,830	225,550	-	-
Total Requirements	1,718,550	2,038,553	1,571,900	1,915,400	-	-

	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	FY 2025-26		
				Proposed	Approved	Adopted
Salaries & Wages						
5100 - Exempt Salary	-	-	-	272,700	-	-
5521 - Forestry Tech I	295,443	161,309	286,390	295,000	-	-
5522 - Forestry Tech II	86,868	201,810	124,678	53,600	-	-
5523 - Forestry Supervisor	76,764	119,782	141,440	-	-	-
5526 - Forestry Tech III	-	-	-	74,900	-	-
5540 - Temporary Labor	-	108,750	59,250	10,000	-	-
5600 - Overtime	233,490	454,567	306,910	338,000	-	-
Salaries & Wages Total	692,565	1,046,219	918,668	1,044,200	-	-
Benefits						
6620 - SS/Medicare	52,968	79,434	75,600	83,200	-	-
6640 - Tri-Met Taxes	5,424	8,172	7,800	9,400	-	-
6655 - PFMLI	-	1,258	8,542	8,600	-	-
6656 - PERS Employer	67,356	158,849	94,710	130,000	-	-
6670 - Deferred Compensation	2,278	2,705	5,500	7,150	-	-
6675 - Unemployment	-	5,100	50,000	50,000	-	-
6689 - Cafe Plan Claims Costs	-	-	-	37,300	-	-
6690 - Café Plan Benefits	210	1,357	41,600	-	-	-
6691 - PEHP	1,172	1,200	2,400	4,800	-	-
6705 - Workers Compensation	348	399	-	500	-	-
Benefits Total	129,756	258,473	286,152	330,950	-	-
Materials & Services						
7040 - Dues & Publications	-	183	-	-	-	-
7045 - Awards & Recognitions	-	478	500	1,500	-	-
7055 - Operating Supply	7,932	30,362	11,000	14,300	-	-
7065 - Fire Fighting Supply	7,639	7,713	5,500	6,050	-	-
7075 - EMS Supply	534	-	500	600	-	-
7080 - Fuel	791	1,757	-	2,500	-	-
7085 - Uniform & Protective Eqpt	7,992	3,272	8,000	8,000	-	-
7090 - Office Supplies	442	678	750	500	-	-
7095 - Software & Supplies	150	2,274	4,000	3,000	-	-
7105 - Household Goods	624	1,370	1,500	1,000	-	-
7110 - Professional Services	5,050	8,881	8,000	12,000	-	-
7135 - Medical Exams	2,573	4,270	5,500	7,000	-	-
7140 - Schools/Conferences Registr	450	-	1,050	1,050	-	-
7142 - Travel Expense	6,004	23,846	28,000	29,400	-	-
7155 - Vehicle Maintenance	20,346	5,921	20,000	26,000	-	-
7160 - Equipment Maintenance	1,346	1,308	1,500	1,500	-	-
7165 - Radio Maintenance	639	476	1,000	1,000	-	-
7170 - Facility Maintenance	666	4,846	4,500	2,250	-	-
7190 - Training Expense	2,374	1,305	10,000	10,000	-	-
7205 - Postage & Freight	34	24	250	300	-	-
7210 - Small Tool, Eqpts & Furnishir	-	1,982	2,500	10,400	-	-
Materials & Services Total	65,589	100,947	114,050	138,350	-	-
Capital Outlay						
8825 - Fire Fighting Equipment	1,444	21	1,500	2,000	-	-
8845 - Communications Equipment	2,766	-	-	3,000	-	-
8890 - Computer & AV Equipment	2,588	-	2,700	1,350	-	-
Capital Outlay Total	6,797	21	4,200	6,350	-	-
Transfers Out						
9980 - Transfer to General Fund	47,000	70,000	114,000	120,000	-	-
Transfers Out Total	47,000	70,000	114,000	120,000	-	-
Contingency						
9910 - Contingency	-	-	50,000	50,000	-	-
Contingency Total	-	-	50,000	50,000	-	-
Grand Total	941,707	1,475,659	1,487,070	1,689,850	-	-

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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 2025-26 through FY 2029-30. 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 2024-25. Highlights include:

- Training Center remodel.
- Station 12 tenant improvements.
- Station 4, 5, 7, 10, 21, 400 Building roofs.
- Station 3 Health and Wellness tenant improvements.
- Station 8, 10 HVAC replacement.
- Initial payment on 2 refurbished engines.
- Pickups, SUVs, and vans for Battalion Chief and staff vehicles.
- 2018 Used trailer boom lift.
- Turnouts for career academy.
- Hose washing machine.
- Used portable radios.
- Cardiac monitors (grant funded).
- 2 Treadmills and other fitness equipment.
- EKG Machine.
- 2024 used wildland UTV and trailer.
- 10 AEDs.

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 2025-26 Proposed Budget includes a substantial investment in facilities to address deferred maintenance and replacement of building systems (HVAC, windows, roofs) that have reached the end of their useful life. 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 largest project in the FY 2025-26 budget is ***\$950,000 in improvements to the Training Warehouse***. This serves as the main classroom for the district’s firefighter academies. The warehouse currently lacks adequate bathroom, shower, and locker room facilities. The bulk of the funding for this project is from restricted urban renewal funds that must be spent on the 130th Avenue campus.
- ***\$1 million in building systems replacement***. The district has many aging building systems—roofs, flooring, concrete, windows, generators, elevators—that require replacement. The facility team is working on a prioritization list to guide expenditures in this area.
- ***\$700,000 HVAC replacement***. The facility team has identified HVAC units that require replacement at stations 3, 14, and 16.
- ***\$300,000 for a replacement facilities access control system***. Facilities will investigate whether it makes sense to install new electronic control systems on the district’s doors. The current system has expensive annual operating fees (+\$100,000), and it may make sense to invest in a new system with minimal ongoing operating costs, with potential payback in 3-4 years.

Technology

These projects include Mobile Data Computers (MDC), laptops, computer hardware, and implementation of software. Major projects included in FY 2025-26 include: replacement of aged and failing computers and upgrading mobile computing options at stations (\$192,500) and purchase of iPads for use on firefighter apparatus and at the Fire Marshal’s Office (\$76,500).

Fire Fighting Equipment

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

FY 2025-26 includes extrication equipment, hose, rescue gear, and training props (\$153,000); SCBA packs and bottles (\$80,000); wildland equipment (\$260,000); and radios and communication equipment (\$482,000). Radio replacement is planned to take place in three phases in FY 2025-26, FY 2026-27, and FY 2027-28.

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. FY 2025-26 has \$300,000 budgeted for turnout replacement.

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 4 years, meaning that engines ordered in FY 2025-26 will likely not be received until FY 2027-28 at the earliest. Accordingly, a significant amount of the funds budgeted in FY 2025-26 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 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
Engines	\$5,781,000	\$1,155,000	\$1,213,000	\$1,274,000	\$1,338,000
Trucks	-	-	-	-	\$2,188,000
Heavy Rescue	-	-	-	\$1,300,000	-
Water Tenders	-	-	\$1,102,000	-	-
Brush Units	-	\$315,000	-	-	\$365,000
Ambulance	-	\$400,000	-	-	-
Specialty	-	\$135,000	-	\$637,000	-
Battalion Chief	-	-	\$254,000	-	-
Staff/IMT/Utility	\$190,000	\$349,000	\$732,000	\$363,000	\$91,000
Outfitting/Other	\$133,000	\$75,000	\$75,000	\$75,000	\$75,000
Total	\$6,104,000	\$2,429,000	\$3,376,000	\$3,649,000	\$4,057,000

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 includes defibrillators, IV pumps, oxygen bottles, training manikins, skills trainers, AEDs, video laryngoscopes, and other medical supplies. EMS provider licenses must be renewed every other year at a cost of \$41,000. In years when a renewal is not required, the district will allocate these savings toward EMS capital equipment. FY 2025–26 is an off year for license renewal; therefore, the district has budgeted \$41,300 for EMS capital investments.

Capital Projects Planned for FY 2025-26

The FY 2025-26 Proposed Budget appropriates \$10.8 million for capital items spread across many departments. This represents \$6.2 million in new proposed spending and \$4.6 million in fleet and facility projects carried forward from the prior year. The budget includes a \$1.5 million transfer from the General Fund to the Capital Replacement Fund, building upon \$4.3 million and \$9 million transfers in the previous years from levy funds.

FY 2025-26 Proposed Capital Spending

Projects/Items	Amount	Description
Previously Ordered	\$3,581,000	3 engines, remaining payment on 2 engine refurb
Apparatus	\$2,200,000	2 engine replacements
Vehicles	\$190,000	Staff vehicles – Fleet, Facilities, Training
Fleet Equipment	\$133,000	Apparatus outfitting, intake valves, bay runners
Fleet Total	\$6,104,000	
Previous Projects	\$1,050,000	Training Warehouse remodel, Training Tower repairs
HVAC Replacements	\$700,000	Station 3, Station 14, Station 16
Roof Replacements	\$130,000	Station 9 and Station 14
Station 15 Replacements	\$390,000	Windows and elevator
Concrete & Asphalt	\$130,000	
Flooring Replacement	\$90,000	Station 3
Generator Replacement	\$90,000	Station 18 and Training Center
Exterior Painting	\$10,000	Station 6
Building Access System	\$300,000	Improvement to reduce ongoing operating costs
Safety Repairs	\$63,000	Station 1, Station 4, EMS Building
Stormwater Compliance	\$132,000	Station 1 and Station 7
Facilities Total	\$3,085,000	
Firefighting Equipment	\$153,000	Extrication eqpt, hose, rescue gear, Training props, boat
EMS Equipment	\$41,300	
SCBA Packs and Bottles	\$80,000	
Wildland Equipment	\$260,000	Revolving fund based on Wildland revenue
Turnouts	\$300,000	Turnout replacement plan.
Communication Equipment	\$47,000	Speaker mics, VHF radios
Radio Replacement, Phase 1	\$435,000	Year 1 of 3
Wellness Equipment	\$23,400	Exercise equipment requiring replacement.
Equipment Total	\$1,339,700	
Computers	\$192,500	Replacement computers
iPads	\$76,500	
IT Total	\$269,000	
Capital Outlay Total	\$10,797,700	

Expenditure Outlook

Major Project	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	TOTAL
Fleet	\$6,104,000	\$2,429,000	\$3,293,000	\$3,649,000	\$4,057,000	\$19,532,000
Facilities	\$3,085,000	\$1,793,000	\$1,000,000	\$1,000,000	\$1,000,000	\$7,878,000
Technology	\$269,000	\$260,000	\$100,000	\$111,000	\$115,000	\$855,000
Firefighting & Rescue Equipment	\$493,000	\$157,600	\$162,300	\$167,200	\$172,200	\$1,152,300
Turnouts	\$300,000	\$305,000	\$365,000	\$465,000	\$350,000	\$1,785,000
EMS Equipment	\$41,300	\$0	\$43,800	\$0	\$46,500	\$131,600
Communications	\$482,000	\$496,500	\$511,400	\$51,400	\$52,900	\$1,594,200
Exercise Equipment	\$23,400	\$24,100	\$24,800	\$25,500	\$26,300	\$124,100
TOTAL	\$10,797,700	\$5,465,200	\$5,500,300	\$5,469,100	\$5,819,900	\$33,052,200
Estimated Resources						
Beginning Fund Balance	\$11,300,000	\$2,203,400	\$(1,816,800)	\$(5,623,100)	\$(9,315,200)	
General Fund Contributions	\$1,500,000	\$1,575,000	\$1,654,000	\$1,737,000	\$1,824,000	\$8,290,000
Surplus Sales	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000
Interest	\$250,000	\$70,000	-	-	-	\$320,000
TOTAL NEW RESOURCES	\$1,790,000	\$1,685,000	\$1,694,000	\$1,777,000	\$1,864,000	\$8,810,000
Estimated Expenses						
Loan Payoff	\$388,900	\$240,000				\$628,900
Capital Expenditures	\$10,797,700	\$5,465,200	\$5,500,300	\$5,469,100	\$5,819,900	\$33,052,200
TOTAL EXPENSES	\$11,186,600	\$5,705,200	\$5,500,300	\$5,469,100	\$5,819,900	\$33,681,100
Ending Fund Balance	\$1,903,400	\$(2,116,800)	\$(5,923,100)	\$(9,615,200)	\$(13,571,100)	

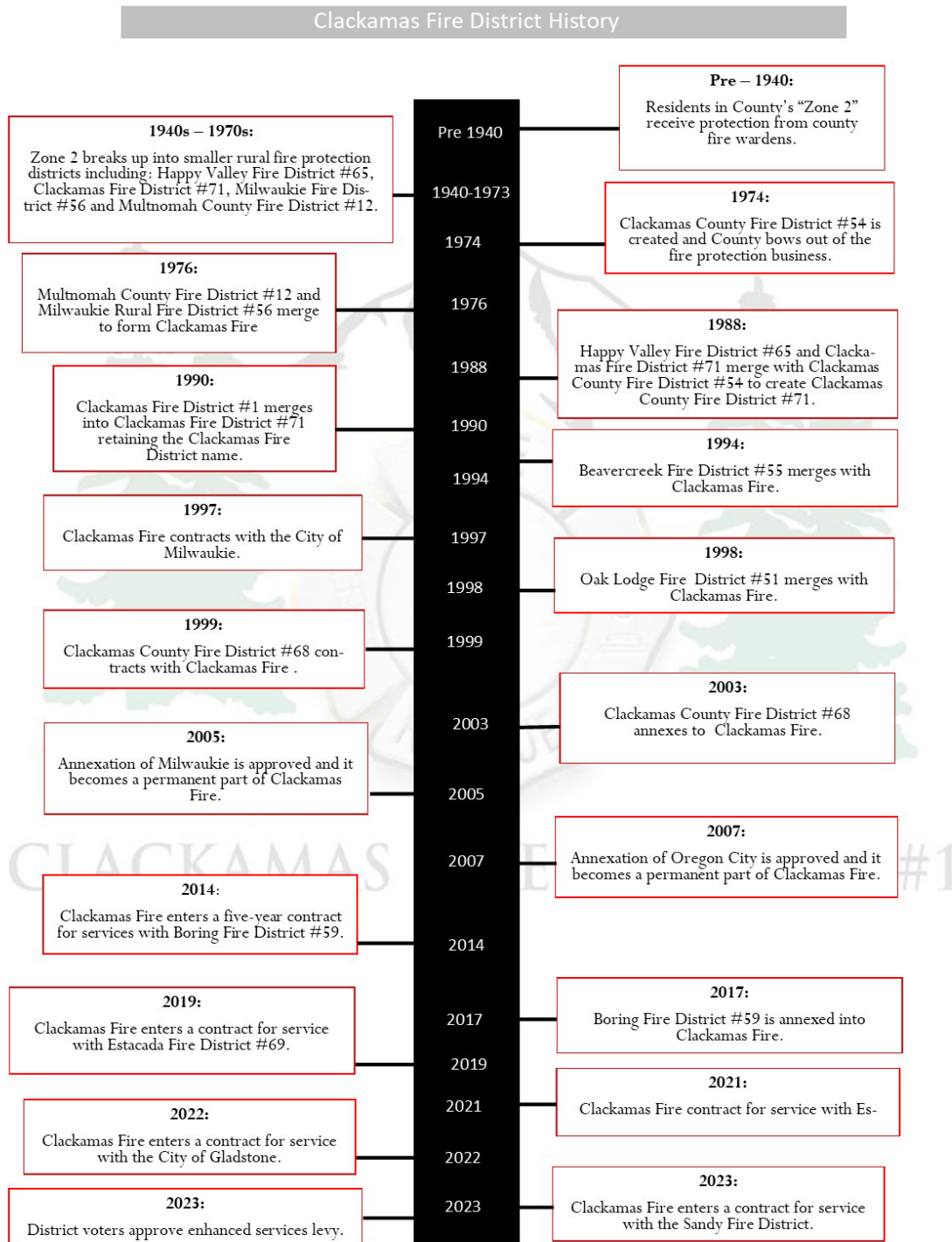
Although the district CIP covers a five-year period, only projects listed in the first year of the plan will be adopted as part of the district's annual budget. The remaining years within the CIP serve as a guide for future planning and are subject to annual review, modification, and improvement in subsequent 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 \$33 million over the next five years is the current best estimate of necessary capital investments. The plan assumes continued contributions from the General Fund to the Capital Replacement Fund and still results in a substantial shortfall.

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 budget document 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 human 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.

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 employers contribute.
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.