

# Fire Department/District Consolidation Feasibility Study

July 2023

City of Oakridge Fire Department  
City of Westfir Fire Department  
Hazeldell Rural Fire Protection District

Steve Abel & Associates, LLC  
Creswell, Oregon

## Acknowledgements

This project is the collaboration of many individuals participating in bringing forth information, reviewing documents, reviewing drafts and providing input.

Our thanks to the men and women who participated in meetings, provided data and support for this study.

Additional thanks to the Lane County Assessor's Office for providing potential tax data for various scenarios.

And special thanks to the City Councils of the Cities of Oakridge and Westfir, and the Hazeldell Fire District Board of Directors for their support for this project and to Chief Scott Hollett and staff of Oakridge Fire Department.

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## Project Objectives

The intent of this report is to provide the elected officials of Oakridge, Westfir and Hazeldell Fire District with relevant information in which to make informed decisions regarding the potential for some form of a consolidated fire district.

The cities of Oakridge and Westfir along with Hazeldell Fire District formed a Special District Joint Sub-Committee to explore options to creating a unified fire district or other joint organization. The committee's goal was threefold:

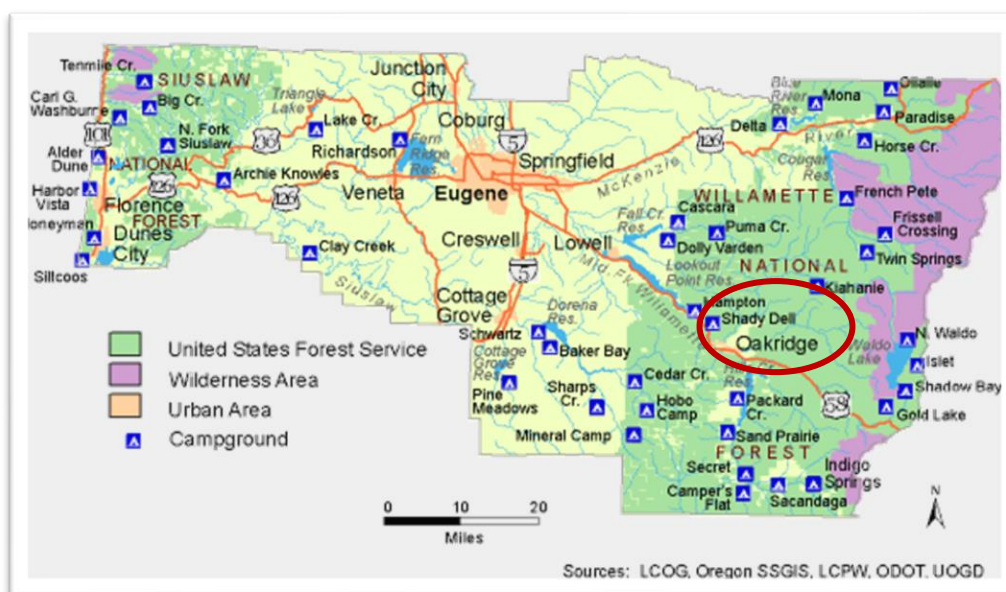
- Create a separate entity from the City of Oakridge with the belief that residents are more supportive of a 'Special District' as opposed to a general-purpose government such as a city.
- Create a separate entity in which voters of each of the three jurisdictions could all vote on issues such as levies or bonds.
- Create an entity in which representatives from all three jurisdictions had a reasonably equal voice in matters concerning the operation of the Fire District.

Priorities include:

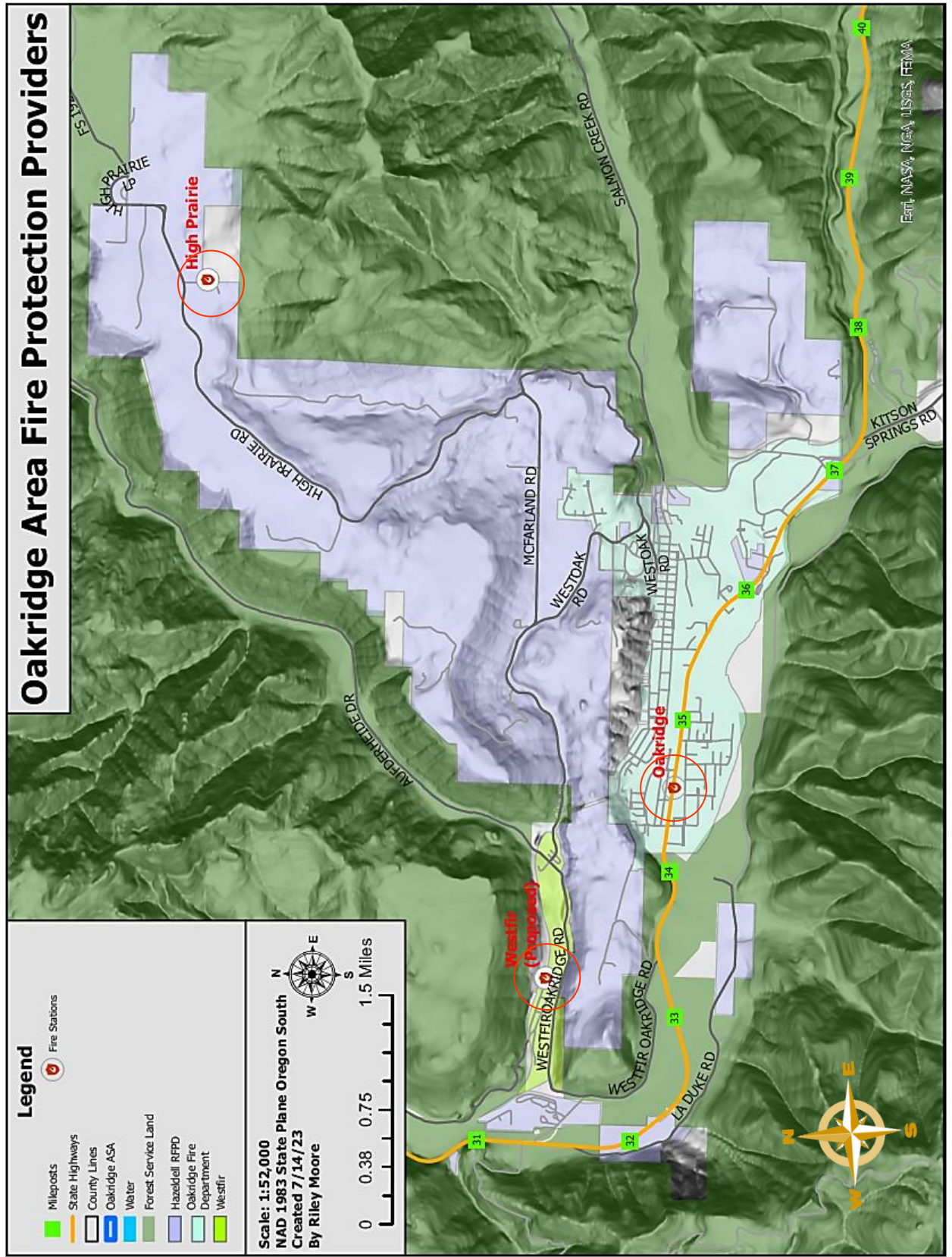
- Provide effective and efficient fire protection services
- Maintain ambulance transport services
- Provide for sustainable funding

Each of the objectives are discussed in detail.

The overall service area is at the far eastern boundary of Lane County, Oregon.







## Executive Summary

Often agencies opt to combine, consolidate or merge in order to reduce redundancies; such as multiple Fire Chiefs, Training Officers, etc. In this case, all services are provided by one agency, Oakridge Fire & EMS contracting to the City of Westfir and Hazeldell Rural Fire Protection District. The latest [February 2016] ISO Public Protection Classification Report<sup>1</sup> graded all three agencies as one 'combined entity'. Any changes in the ISO grading will affect each jurisdiction.

Given the primary objective of combining resources, there are 3 basic options, each with their own advantages and disadvantages:

- Create a 3<sup>rd</sup> entity, commonly referred to as a 'Fire Authority'
- Have a Fire District [Hazeldell] annex fire protection services to the cities of Oakridge and Westfir
- Create a new Fire District comprised of Oakridge, Hazeldell, Westfir and unprotected areas

A fourth option is to maintain or strengthen the current contract for services in which Oakridge provides fire protection services to both Hazeldell and Westfir.

Ambulance transport services is a separate issue in that Oakridge maintains a contract with the Lane County to provide services to Oakridge, Westfir, Hazeldell and other areas within their assigned Ambulance Service Area [ASA]. While not within the scope of this report, there may be an option to create a Health-Ambulance District under ORS Chapter 440. This creates a separate district from the Fire Districts and would have its own tax base and Board of Directors. An ORS 190 agreement could create the joint cooperative service with the City or Fire District. There are several Health Districts operating ambulance transport services within the State of Oregon. Creation of a new taxing district could likely lead to tax compression issues.

While the first three options outlined above create an environment in which elected officials of each of the governmental jurisdictions would have oversight authority of a combined agency, it does not necessarily address additional concerns:

- Financial Stability
- Maintaining an effective volunteer firefighter and emergency medical response force.

Additional information is provided in this report to address each of the options available along with financial and demographic information that may assist the communities and officials in determining the options that would best suit each community.

The information provided in this report is provided in good faith with the most recent information available at the time this report is created. In any case, any option should be reviewed by legal counsel to ensure that current processes are being followed. Nothing in this report should be construed as legal advice.

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<sup>1</sup> ISO stands for Insurance Services Office- their grading system usually affects structure fire insurance premiums. Information regarding ISO is on page 59

In addition, local resources are available in that one Lane County jurisdiction has completed a complete consolidation of two Fire Districts [Lane Fire Authority] and two agencies have currently created a third entity and are pursuing an annexation [Goshen and Pleasant Hill Fire Districts].

## Challenges & Considerations

In developing options for the Special District Joint Sub-Committee, the following areas need to be discussed and addressed:

- Ambulance Services
- Geographical Considerations
- Demographic Considerations
- Financial Considerations
- Options for Moving Forward

While both Westfir and Hazeldell have a desire for active volunteer firefighters within their areas, that topic is beyond the scope of this study.

## Current Services Arrangement

Currently fire protection services are provided by the City of Oakridge Fire Department via contracts with the City of Westfir and Hazeldell Rural Fire Protection District. Oakridge and Westfir have fire departments authorized under City Charters; Hazeldell Rural Fire Protection District is a 'Special District' authorized under Oregon Revised Statutes Chapter 478.

Independent of fire protection services, Oakridge Fire Department also provides ambulance transport services with Lane County Ambulance Service Area [ASA] 7, which encompasses Oakridge, Westfir and Hazeldell Fire District, plus a significant area within east Lane County. A description of this ASA starts on page 17.

9-1-1 calls are received by the Lane County Sheriff's Office, who also provides dispatching services. The Fire Department had considered contracting with the Central Lane 9-1-1 which is operated by Eugene Police Department. This change would put Oakridge on the same radio and dispatch frequencies with Oakridge Fire's automatic and mutual aid partners<sup>2</sup>. Due to service demands within Central Lane 9-1-1, they are not in a position to contract with Oakridge at this time. Currently Oakridge Fire Department plans on contracting with Junction City for dispatch services.

Limited fire code enforcement services are currently provided by the Oregon State Fire Marshal's Office. These services are generally limited to the schools. The State Fire Marshal's Office also provides fire investigation services when needed.

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<sup>2</sup> 'Automatic Aid is an agreement when another Fire Department is dispatched at the same time as Oakridge Fire Department. The partner responds 'automatically' with no other request needed. Mutual Aid is when a partner agency responds to an emergency upon request of the originating Fire Department. Oakridge Fire Department is part of the overall Lane County Mutual Aid Agreement.

improvements or reductions in the ISO ratings have the likelihood of affecting fire insurance rates for property owners in Oakridge, Westfir and Hazeldell Fire District.

In September 2018 Emergency Services Consulting International performed a 'Staffing Needs Assessment for Oakridge Fire-EMS. This document should also be reviewed in making decisions.

## Terminology

The following terms are used throughout this report:

**Ambulance Service Area [ASA]:** This is an area to establish geographic areas in which a County approved service provider will provide ambulance transport services. This is usually an area beyond a specific fire district. More on Ambulance Service Areas is on page 17

**Compression:** Ballot Measure 5, adopted November changed the Oregon Constitution [Article XI, Section 11] to limit general government property taxes to \$10 per \$1,000 of real market value [education taxes are limited to \$5 per \$1,000 of real market value. If the total of all general government taxes on a real property exceed the \$10 limit, taxes will be 'compressed' [reducing] general government tax rates until the \$10 is achieved. This starts with 'compressing' or reducing local option levy taxes first. General Obligation Bonds are outside of this limitation.

**District:** the terms District, Special District, Fire District, Fire Protection District may be used interchangeably within this report. In each case, they are synonymous and for the purposes of this report refer to a Fire Protection District organized under ORS Chapter 478. This is a special purpose district, which has taxing authority; as opposed to general government such as the County or a City.

**Permanent Rate:** Oregon measures 47 and 50 effectively established a taxing authority's 'permanent rate', of which cannot be changed- even by the vote of the taxpayers in a taxing jurisdiction. Local Option levies are still allowed. The assessed valuation of a taxing district can only be increased by a maximum of 3% annually, plus any new construction valuations. The 'permanent rate' remains the same, the overall assessed valuation increases. This has created some challenges for local Districts if inflation and overall costs exceed the annual 3%.

**SDAO:** Special Districts of Oregon is an invaluable resource to guide Directors of Special Districts, including Fire Districts. They have several publications such as the Administrative Handbook that guides the formation of Fire Districts, taxation issues, elections, etc. They also offer consulting services. They are located in Salem. Contact information is here: [Special Districts Association of Oregon \(sdao.com\)](http://Special Districts Association of Oregon (sdao.com))



## City of Oakridge

The City of Oakridge is the easternmost city in Lane County and has a 2022 population of 3,224 residents<sup>3</sup> within 2.2 square miles. Oakridge is a full-service city operating under a council-manager form of government. The Fire-EMS Department is governed by the City Council.



The Fire-EMS Department is staffed with a career Fire Chief and three career fire officers who work shifts to ensure 24-hour coverage. Career staff members are also paramedics. The career staff is supplemented by about 30-volunteers as well as part-time personnel.

Oakridge Fire-EMS provides fire protection services, rescue, hazardous materials Operations Level and paramedic level emergency medical response and ambulance transport.

## City of Westfir

The City of Westfir is governed by an elected Mayor and City Council. Westfir, home to some 263 people in .3 square miles, is nestled along the lower portions of the narrow North Fork river valley, just above its confluence with the Middle Fork of the Willamette River. It is



located about one mile east of State Highway 58 and is a four-mile drive west of the City of Oakridge.

Westfir was formed as a mill town at the beginning of the twentieth century, and has quite a history prior to its official incorporation in 1979.

Westfir currently contracts with Oakridge Fire-EMS for fire protection and first response emergency medical services.

## Hazeldell Rural Fire Protection District

The Hazeldell Rural Fire District (RFD) was formed in November 2002 to provide fire protection services to non-incorporated areas in the Oakridge/Westfir community of Lane County. The Hazeldell RFD is a legal municipal entity formed under Oregon Revised Statutes Chapter 198. This organization was created by a majority vote of Oakridge/Westfir rural residents, is funded through property tax assessments, and serves approximately 950 residents in an area of about 15 square miles.



The Fire District is governed by a 5-member Board of Directors elected by the voters of Hazeldell Fire District.

Currently, the Fire District contracts with the City of Oakridge to provide fire protection and emergency medical services.

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<sup>3</sup> Portland State University July 2022 certified population estimates.

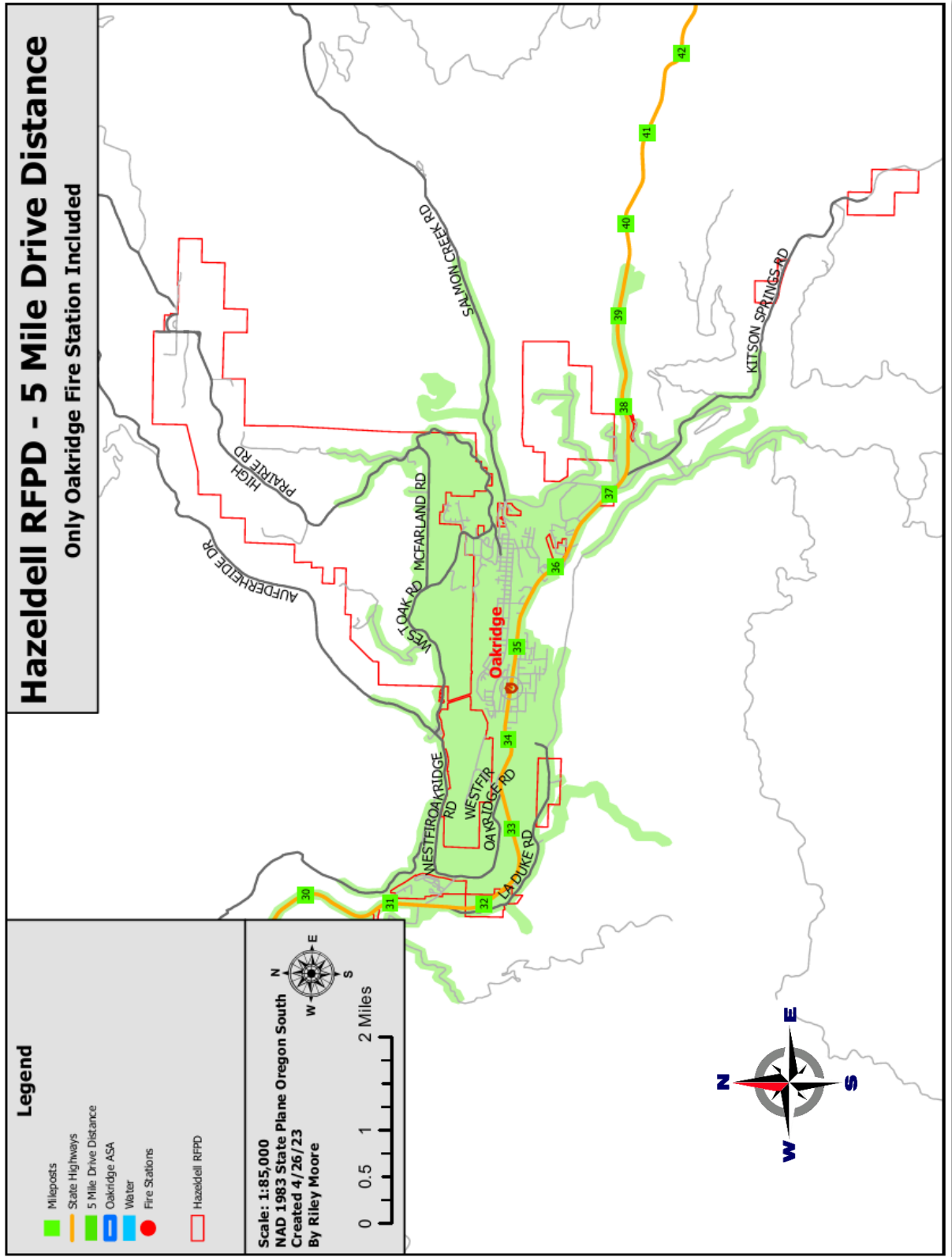




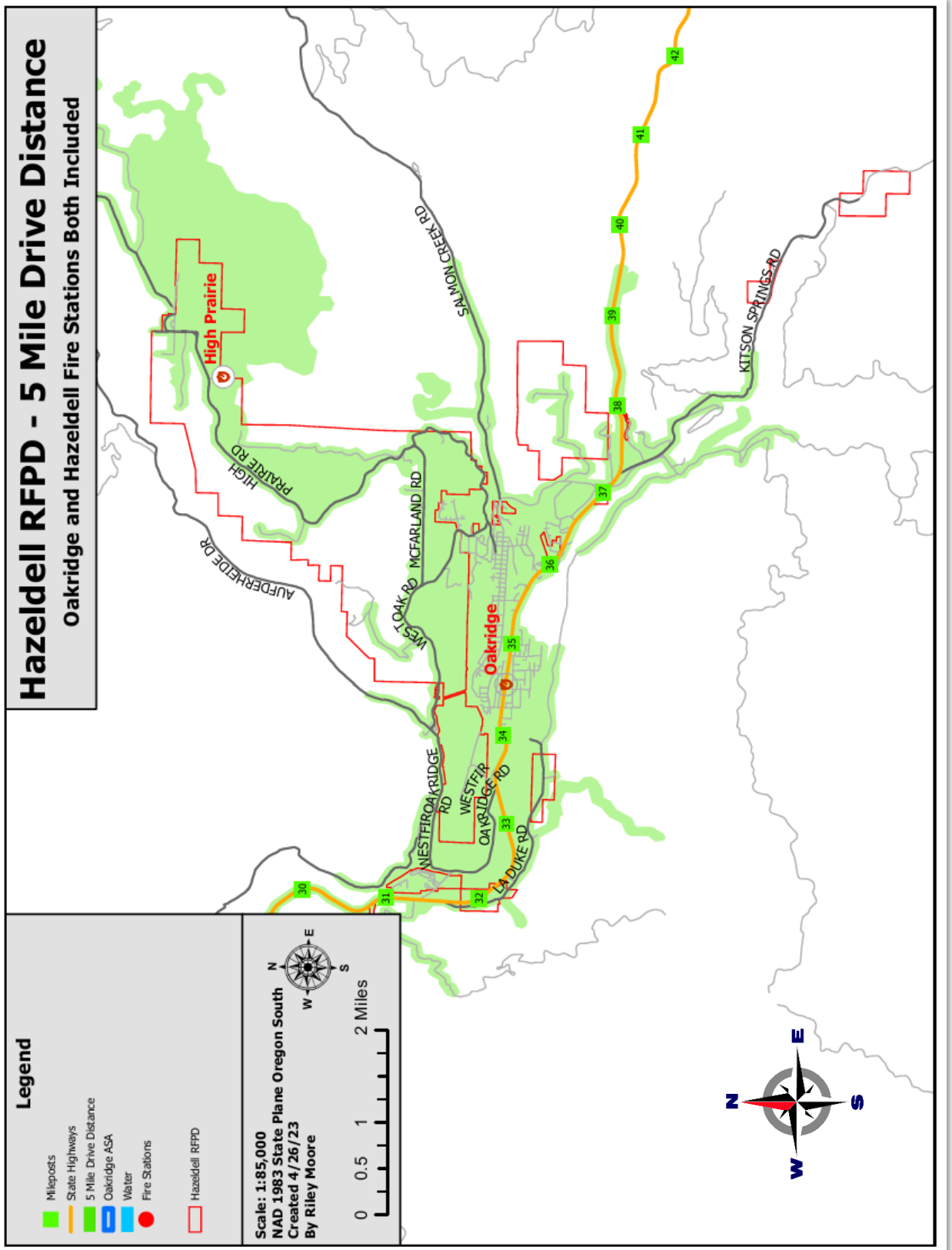




Hazeldell from Oakridge Fire Station Only



Hazeldell from both Oakridge and Hazeldell Fire Stations



## Calendar Year Call Volume

The following pages include call volumes for calendar year 2022, plus summary data for years 2018-2021. Of note, 88% of all calls for service were emergency medical related, with about 3% of all calls being fires. It's often been said that today's 'Fire Department' is an Emergency Medical Department that occasionally fights fires. However a robust and effective fire suppression force has direct impacts on fire insurance rates and maintaining a commercial base.

Of note are the 2<sup>nd</sup> to 4<sup>th</sup> simultaneous calls that occurred in calendar year 2022. This occurred 154 times that year, for an average of almost 3 times a week. Keeping in mind that an average ambulance transport call can take upwards of 3-hours. This illustrates the ongoing need for a robust volunteer firefighter/medical response force in addition to on-call or stipend part-time staff.



### Oakridge Fire & EMS



47592 Highway 58, P.O. Box 1410, Oakridge OR 97463

#### Fire Department 2022 Year End Activity Report (updated 01-27-22)

	Oakridge	Hazeldell	Westfir	Hwy. 58	USFS	Y
<b>Emerg. Med.</b>	<b>730</b>	<b>43</b>	<b>61</b>	<b>105</b>	<b>17</b>	<b>956</b>
Trans. to RBH	165	20	11	11	8	229
Trans. to MWH	139	8	10	9	5	165
Trans. to UDH	11	0	1	0	0	16
Trans. to LZ	2	1	0	1	0	8
Trans. to Other	0	0	0	0	0	0
Trans. %	43%	67%	36%	20%	76%	42%
<b>Fires</b>	<b>28</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>33</b>
<b>Good Intent</b>	<b>30</b>	<b>4</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>36</b>
<b>Haz. Condition</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>5</b>
<b>Other Situation or False Call</b>	<b>19</b>	<b>1</b>	<b>1</b>	<b>7</b>	<b>2</b>	<b>30</b>
<b>Service Call</b>	<b>13</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>19</b>
<b>Total Calls</b>	<b>823</b>	<b>55</b>	<b>62</b>	<b>116</b>	<b>23</b>	
<b>Overall Total Calls for response Area:</b>						<b>1079</b>

2<sup>nd</sup> Out Calls – 129      3<sup>rd</sup> Out Call – 21      4<sup>th</sup> Out Call – 4      For the year

#### Calls by Day of Week & Time of Day

Time	Su	Mo	Tu	We	Th	Fr	Sa	Y
0000-0359	18	14	11	15	11	9	11	89
0400-0759	12	16	25	16	18	19	14	120
0800-1159	35	34	42	27	28	29	43	238
1200-1559	37	35	35	46	31	39	33	256
1600-1959	35	27	29	27	34	27	42	221
2000-2359	31	20	24	23	17	23	20	155
<b>Total:</b>	<b>168</b>	<b>146</b>	<b>163</b>	<b>154</b>	<b>139</b>	<b>146</b>	<b>163</b>	<b>1079</b>

Volunteer Hours for:      **December**  
 Stipend EMT Coverage:..... 180 hours  
 Stipend Driver Coverage:..... 120 hours  
 Trainee Coverage: ..... 66 hours  
 Drill Attendance: ..... 18.5 hours  
 Association Meeting: ..... 13.5 hours  
 Projects:..... 21.75 hours  
 Holiday Events: ..... 96 hours  
**Total Hours by Volunteers: ..... 515.75 hours**



# Oakridge Fire & EMS



47592 Highway 58, P.O. Box 1410, Oakridge OR 97463

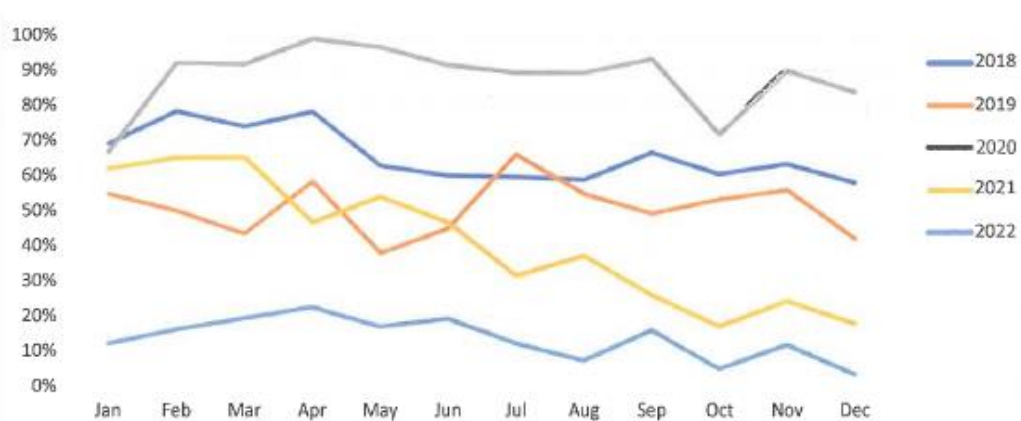
## Fire Department Activity report for 2022

2022	Oakridge	Hazeldell	Westfir	Hwy. 58	USFS	Total
January	78	3	5	9	2	97
February	69	4	11	11	2	97
March	86	2	3	6	1	98
April	78	1	2	9	1	91
May	68	5	1	7	1	82
June	70	8	3	9	3	93
July	60	5	5	14	5	89
August	64	6	3	7	3	83
September	59	6	5	5	1	76
October	59	2	8	10	0	79
November	72	5	8	15	2	102
December	57	8	8	14	2	89
<b>Grand Total:</b>	<b>823</b>	<b>55</b>	<b>62</b>	<b>116</b>	<b>23</b>	<b>1079</b>

## Fire Department Historical January – December

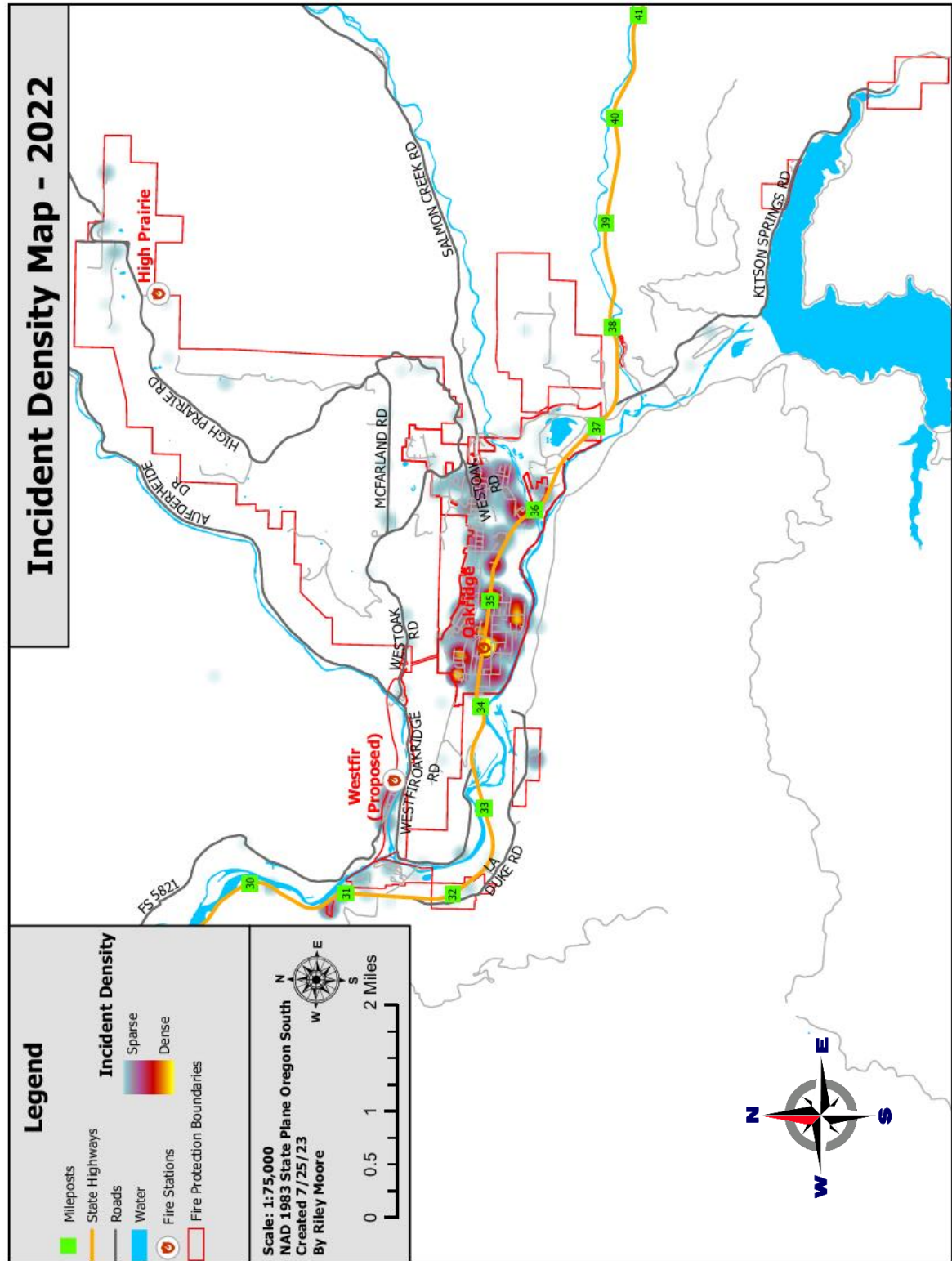
	Oakridge	Hazeldell	Westfir	Hwy. 58	USFS	Not Reported	Total
2018	679	46	48	104	20	20	917
2019	717	52	30	104	26	4	933
2020	652	67	45	74	28	0	866
2021	731	70	40	111	46	0	998
<b>2022 YTD</b>	<b>823</b>	<b>55</b>	<b>62</b>	<b>116</b>	<b>23</b>	<b>0</b>	<b>1079</b>
<b>Grand Total:</b>	<b>3835</b>	<b>314</b>	<b>234</b>	<b>562</b>	<b>149</b>	<b>24</b>	<b>5118</b>

## Historical Data of Stipend Coverage



2022 Call Response 'Heat Map'

This map shows the approximate location of calls in which Oakridge Fire-EMS responded in 2022





## Ambulance Service Areas

While this study is to outline potential options for governance of a consolidated Fire District, significant input relates to maintaining local ambulance transport services. The City of Oakridge, besides providing fire protection and first response emergency medical services, also contracts with Lane County to provide ambulance transport services in accordance with a countywide plan.

Oregon Revised Statute [ORS] 682.062 directs each county to develop a plan for the county or two or more contiguous counties to develop a plan relating to the need for and coordination of ambulance services and establish one or more ambulance service areas consistent with the plan for the efficient and effective provision of ambulance services. The intent is that all areas of the State will be covered by an ambulance service. The text of ORS 682.062 can be found on-line here: [ORS 682.062 - County plan for ambulance and emergency medical services \(public.law\)](#)

Oregon Health Authority through Oregon Administrative Rule [OAR] 333-260 further defines how Ambulance Service Areas are established within each county. An ASA is a geographic area that is established by each County. The text of OAR 333.660 can be found on-line here: [OAR Division 260 - County Ambulance Service Area Plans – Oregon Administrative Rules \(public.law\)](#)

Lane County through the Lane County Code Chapter 18 further defines Ambulance Service Areas within Lane County.

There are 9 ASA's within Lane County, with Oakridge Fire covering ASA #7 which is defined as:

ASA #7. - South/East. Starting at Milepost 7 on State Highway 58, this area is bordered on the north by a line running east to Saddle Blanket Mountain, and continuing east to the Deschutes County line; and bordered on the west and south by a line starting at Milepost 17 on State Highway 58, running south to Mount June, then southeast to Patterson Mountain, the south-southeast to Grass Mountain, then continuing south to the Douglas County line. Response into rural and frontier areas will be dictated by access capabilities.

ASA #7 covered by Oakridge Fire-EMS is approximately 2,200 square miles much of which is wilderness and generally inaccessible.

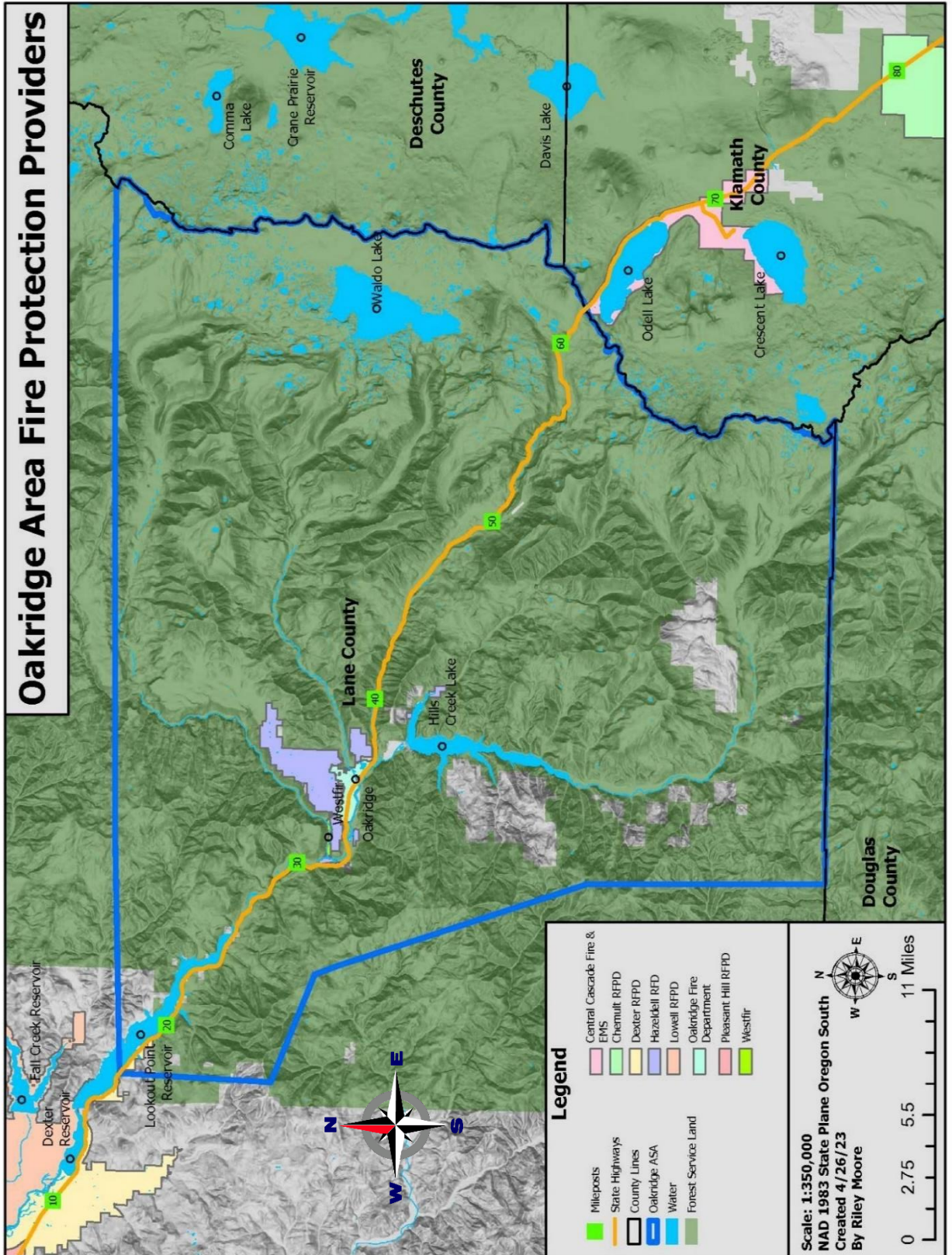
The text of Lane County Code Chapter 18 can be found on-line here: [LC18.pdf \(civictlive.com\)](#)

The next closest ASA to Oakridge is Springfield's ASA which covers Highway 58 up to milepost 17. The next closest ambulance to the Oakridge area [if available] is from the Thurston area of Springfield, with a distance from Oakridge of about 38 miles and with a with a travel time of at least 40-minutes- weather, road conditions and traffic dependent.

With the travel times from the next nearest ambulance, it's understandable that the Westfir/Oakridge/Hazeldell areas desire to maintain a local ambulance transport provider.

It should be noted that it is County that is responsible to ensure that all areas of Lane County, including Oakridge, are served by an ambulance transport service.

Oakridge ASA #7 Map





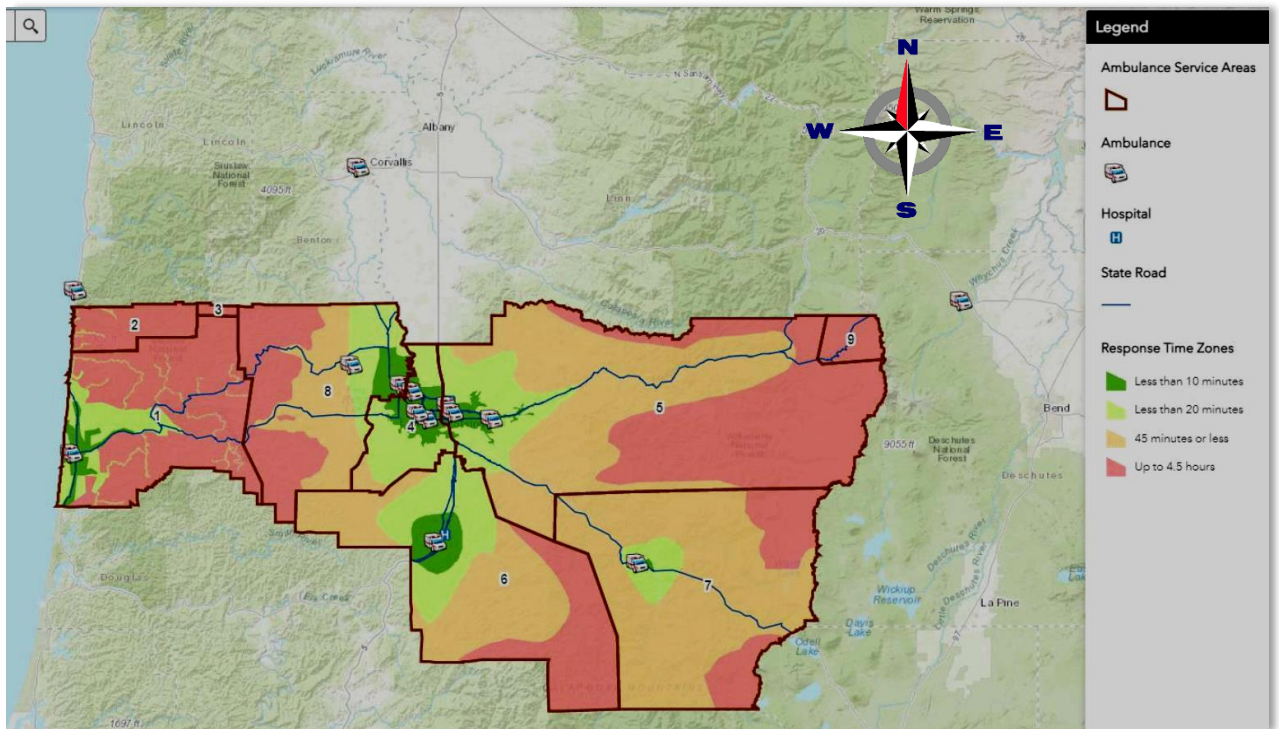
## Ambulance Response Times

The following maps indicate response time zones for Lane County ambulance service providers., are served by an ambulance transport service. Response time zones in Lane County are:

- Urban: Less than 10-Minutes
- Suburban: Less than 20-Minutes
- Rural: 45-Minutes or less
- Wilderness: Up to 4.5 hours

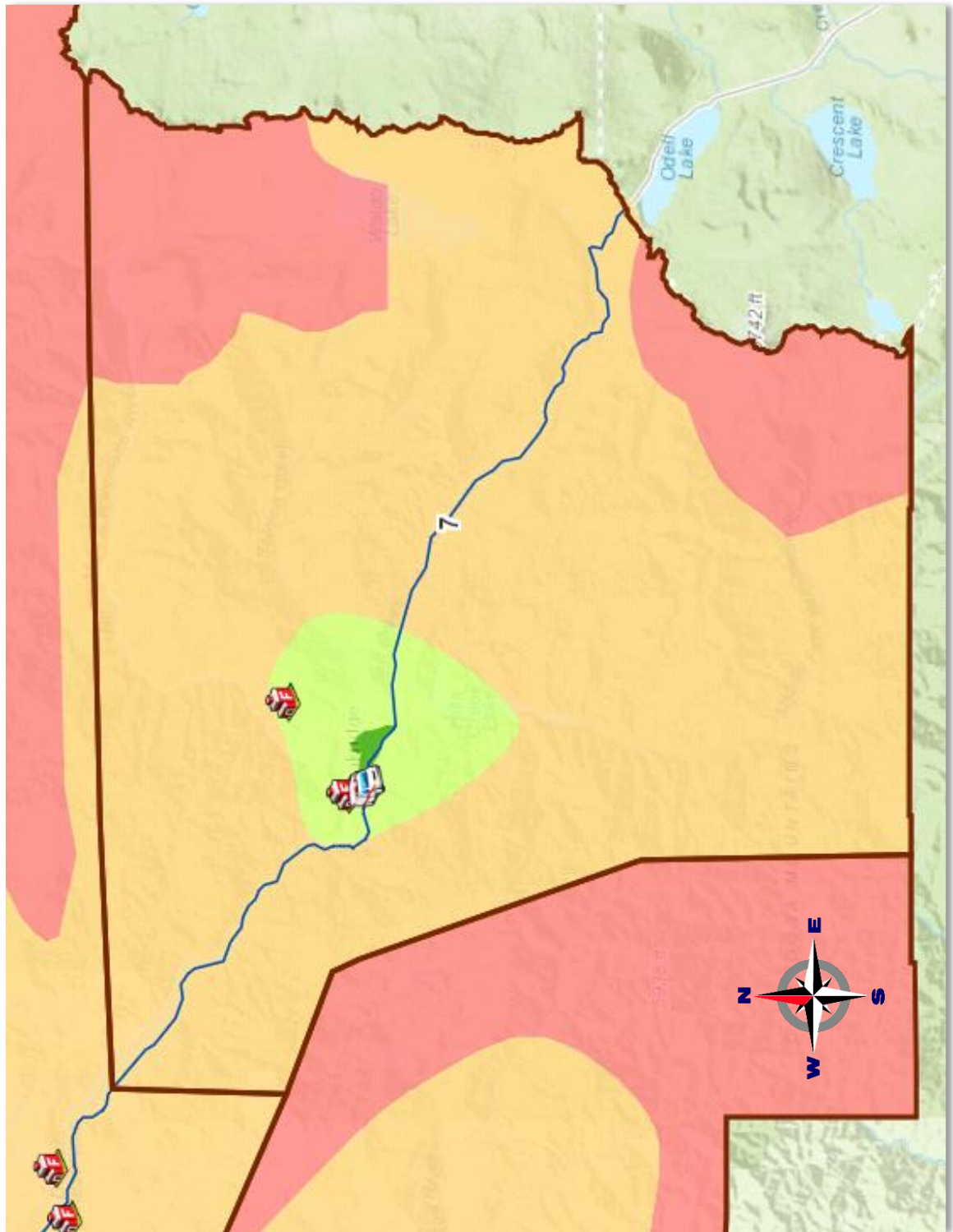
There are exception reports that are required to be filed with the County for instances in which the response times are not met.

The entire county map is shown below to indicate available ambulance services within the county.

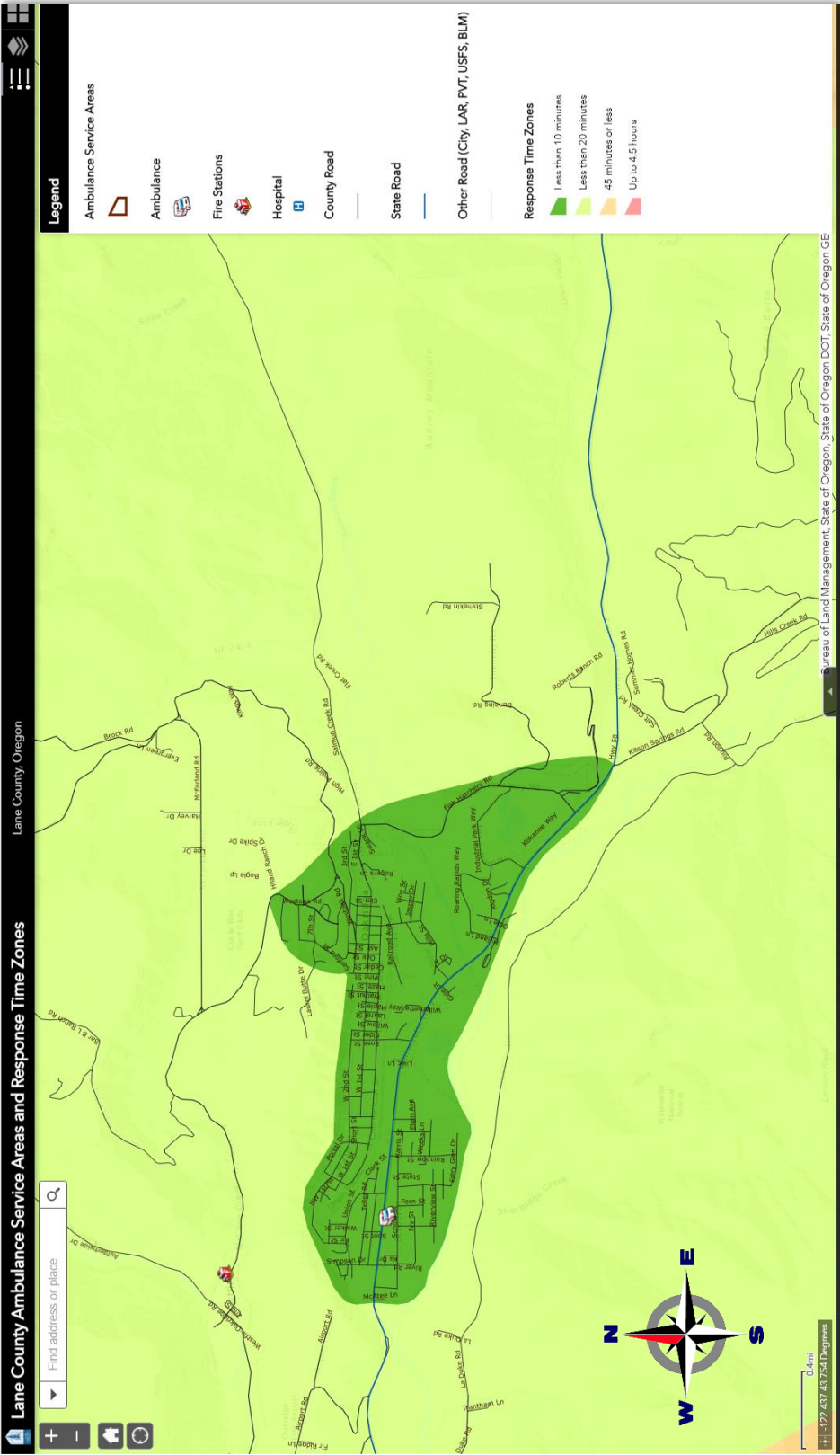




ASA 7: Oakridge Fire-EMS Response Time Zone Maps



### Oakridge Fire-EMS 'Urban' Response Zone



## Ambulance Fees and Collections

Significant discussions relate to maintaining a local ambulance transport service along with the costs to operate this service. There is a significant disparity between the overall charges for ambulance transports vs. actual collections. This is primarily due to limitations on what can be legally charged to various government insurance plans- mainly Medicare.

This is the 2023 adopted ambulance transport fee schedule:



City of Oakridge - Fee Schedule  
Effective: July 1, 2023  
(Exhibit A - Resolution 14-2023)

### Ambulance

Ambulance Transport (Resident) plus per mile charge	\$2,000 \$35
Ambulance Transport ( <i>Non-Resident</i> ) plus per mile charge	\$2,500 \$35
Extra Attendant	\$55/hr Resident \$70/hr Non-Resident
Waiting Time	\$65/hr Resident \$80/hr Non-Resident
Sit Up Patients	60% of the base rate
Ambulance Aid Call	60% of the base rate



Based on these charges, it is not uncommon for an ambulance transport charge to be over \$3,300. The amounts actually collected depend on what is called a 'payer mix'- essentially a breakdown of the various insurance agencies and private pay individuals. A breakdown of 2022 ambulance transport billings vs. collectibles are on the next 2 pages.

By law, an ambulance provider must accept Medicare payments as 'payment in full' for any transport of a Medicare covered patient, and may not bill the individual in addition to the Medicare reimbursement<sup>4</sup>

Not surprisingly, the majority of patients transported to a hospital are more elderly, and often covered by Medicare or Medicaid. In 2022, 58% of all ambulance transports were those covered by Medicare, with another 22% covered by Medicaid [80% of all transports].

<sup>4</sup> US Code of Federal Regulations Title 42, Chapter IV, Subchapter B, Part 414, Subpart H, §414.610

# Oakridge, Westfir, Hazeldell Consolidation Study

1/24/2023

## City of Oakridge Payer Production Statistics

Date Of Service	01/01/2022
Date Of Service	12/31/2022
Company	City of Oakridge

	Tickets	%	Charges	%	Payments	%	Levy Fund	%	Write Offs	%
<b>Medicare (Fee Schedule)</b>										
Medicare	78	18 %	259,435.65	17 %	-50,052.00	14 %	0.00	0 %	-166,010.98	18 %
Medicare - HMO	180	40 %	627,682.70	41 %	-127,850.19	36 %	0.00	0 %	-434,823.76	48 %
<b>Group Total</b>	<b>258</b>	<b>58 %</b>	<b>887,118.35</b>	<b>57 %</b>	<b>-177,902.19</b>	<b>51 %</b>	<b>0.00</b>	<b>0 %</b>	<b>-600,834.74</b>	<b>66 %</b>
<b>Medicaid (Fee Schedule)</b>										
Medicaid--OR	7	2 %	23,192.00	2 %	-2,944.27	1 %	0.00	0 %	-19,047.73	2 %
Medicaid--OR-Mgd Care	90	20 %	310,791.65	20 %	-40,439.95	12 %	0.00	0 %	-235,176.20	26 %
Medicaid--WA	1	0 %	4,008.50	0 %	0.00	0 %	0.00	0 %	0.00	0 %
<b>Group Total</b>	<b>98</b>	<b>22 %</b>	<b>337,992.15</b>	<b>22 %</b>	<b>-43,384.22</b>	<b>12 %</b>	<b>0.00</b>	<b>0 %</b>	<b>-254,223.93</b>	<b>28 %</b>
<b>Commercial</b>										
Auto	6	1 %	21,491.00	1 %	-12,084.00	3 %	0.00	0 %	-3,027.00	0 %
Indian Health	1	0 %	4,033.00	0 %	0.00	0 %	0.00	0 %	0.00	0 %
Kaiser	1	0 %	3,550.50	0 %	0.00	0 %	0.00	0 %	0.00	0 %
Miscellaneous Insurance	21	5 %	71,237.50	5 %	-41,923.82	12 %	0.00	0 %	-10,921.06	1 %
Regence	13	3 %	48,518.50	3 %	-35,326.25	10 %	0.00	0 %	-6,588.35	1 %
Veterans Administration	13	3 %	46,614.50	3 %	-35,494.50	10 %	0.00	0 %	0.00	0 %
Workers Comp	1	0 %	4,043.50	0 %	-4,043.50	1 %	0.00	0 %	0.00	0 %
<b>Group Total</b>	<b>56</b>	<b>13 %</b>	<b>199,488.50</b>	<b>13 %</b>	<b>-128,872.07</b>	<b>37 %</b>	<b>0.00</b>	<b>0 %</b>	<b>-20,536.41</b>	<b>2 %</b>
<b>Private/Self-pay</b>										
FireMed	1	0 %	3,036.00	0 %	0.00	0 %	0.00	0 %	0.00	0 %
Insurance Research	11	2 %	33,590.25	2 %	0.00	0 %	0.00	0 %	-3,711.00	0 %
Private	21	5 %	83,314.50	5 %	-1,444.04	0 %	0.00	0 %	-30,629.96	3 %
<b>Group Total</b>	<b>33</b>	<b>7 %</b>	<b>119,940.75</b>	<b>8 %</b>	<b>-1,444.04</b>	<b>0 %</b>	<b>0.00</b>	<b>0 %</b>	<b>-34,340.96</b>	<b>4 %</b>
<b>445                      1,544,539.75                      -351,602.52                      0.00                      -909,936.04</b>										

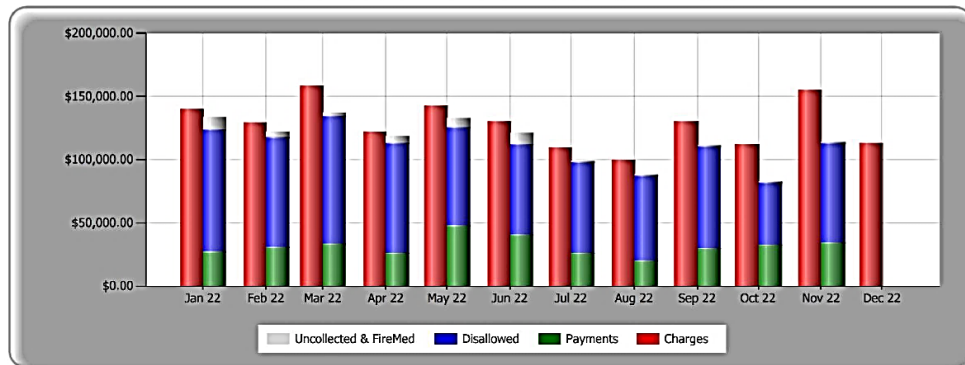
1/24/2023

## City of Oakridge ANNUAL COLLECTION STATISTICS

Date Of Service	01/01/2022
Date Of Service	12/31/2022
Invoices	0
Company	City of Oakridge

Month	Tickets	Charges	Payments	%	FireMed	%	Disallowed	%	Uncollected	%	Pending	%
Jan 22	41	140,083.65	-27,211.91	19 %	-2,168.10	2 %	-97,164.19	69 %	-7,231.56	5 %	6,307.89	5 %
Feb 22	41	129,510.00	-31,165.07	24 %	-2,568.00	2 %	-86,822.22	67 %	-1,797.71	1 %	7,157.00	6 %
Mar 22	46	158,559.00	-33,852.18	21 %	-845.45	1 %	-100,800.91	64 %	-1,892.46	1 %	21,168.00	13 %
Apr 22	35	122,301.00	-26,793.91	22 %	-825.00	1 %	-86,395.59	71 %	-4,729.00	4 %	3,557.50	3 %
May 22	40	143,209.65	-47,847.57	33 %	-1,153.88	1 %	-77,609.00	54 %	-6,338.80	4 %	10,260.40	7 %
Jun 22	36	129,947.35	-40,661.51	31 %	-781.31	1 %	-72,032.77	55 %	-7,703.50	6 %	8,768.26	7 %
Jul 22	30	109,476.35	-26,640.89	24 %	-620.00	1 %	-71,198.88	65 %	-275.00	0 %	10,541.58	10 %
Aug 22	29	100,210.50	-19,717.35	20 %	-910.95	1 %	-67,147.70	67 %	-125.00	0 %	12,309.50	12 %
Sep 22	38	130,603.50	-30,205.67	23 %	-535.00	0 %	-80,302.92	61 %	0.00	0 %	19,559.91	15 %
Oct 22	32	112,322.00	-32,825.66	29 %	-269.20	0 %	-49,941.76	44 %	0.00	0 %	29,265.36	26 %
Nov 22	46	155,037.25	-34,680.80	22 %	-662.68	0 %	-78,867.48	51 %	0.00	0 %	40,828.29	26 %
Dec 22	31	113,279.50	0.00	0 %	0.00	0 %	0.00	0 %	0.00	0 %	113,279.50	100 %
<b>445</b>		<b>1,544,539.75</b>	<b>-351,602.52</b>		<b>-11,559.57</b>		<b>-868,283.44</b>		<b>-30,093.03</b>		<b>283,001.19</b>	

All amounts shown relate directly to each month's charges. They will not reconcile to monthly deposit reports



## Options being Discussed

One of the objectives of this report is to discuss the potential options for the creation of a unified fire agency that encompasses each of the 3 jurisdictions. The following is a quick description of the 4 options being explored:

**‘Fire Authority’:** It should be noted that a legal entity known as a ‘Fire Authority’ does not currently exist in Oregon. This governmental entity is not uncommon and is recognized in Washington State and in California. In Oregon, a ‘Fire Authority’ is a name that a local area might assign to a 3<sup>rd</sup> entity formed by an ORS 190 agreement.<sup>5</sup> More information on ‘Fire Authorities’ is on page 25

**Annexation:** This is a process in which an existing entity [such as Hazeldell Fire District] would annex fire protection to either Oakridge, Westfir, or both. In this type of scenario, Hazeldell’s tax rate would apply in any annexed area, subject to approval by the elected bodies as well as the voters in the affected areas. More information regarding Annexations is on page 27

**Create a new District:** This may be possible to create a new Fire District expanding the boundaries of an existing entity... such as Oakridge creating a Fire District, incorporating some unprotected areas either in combination with Westfir and/or Hazeldell; and establishing a new tax rate. This would also need approval of the governing bodies as well as the voters in the affected areas. Discussion on this option is on page 29.

**Update the existing Agreements:** Currently, Westfir and Hazeldell contract with the City of Oakridge for fire protection services [ambulance services are provided as part of the ASA in which Oakridge provides as part of the County system]. Agreements could be updated and create an advisory board to provide input as to the operations of the Fire Department.

**Mergers or consolidations** are not being considered as mergers occur between two or more ‘Districts’, not a City and a District for Fire Protection services only.

Regardless of what options are being pursued, a current operating and capital budget needs to be prepared to determine the overall viability and sustainability of the operations.

Financial discussions and DRAFT budgets for operations and capital replacements start on page 30.

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<sup>5</sup> Oregon Revised Statutes Chapter 190 allows two or more public agencies to enter into agreements with each other, or to form a separate entity to carry out all or parts of their authorized duties.



## Fire Authority

As noted, in Oregon a 'Fire Authority' is a name that some have assigned to an entity formed by an agreement under ORS 190. Lane county examples include Lane Fire Authority which is now a new entity formed by consolidation of Lane County Fire District #1 and Lane Rural Fire District. The voters of both Districts opted to form a new District with the 'Fire Authority' name. Lane Fire Authority previously was an entity formed under ORS 190, in which the two Fire Districts maintained their own taxing authority. Pleasant Hill Fire District and Goshen Fire District have created a third entity in which employees all the career staff and volunteers.

Often, agencies will start the process of becoming one agency with the creation of a 3<sup>rd</sup> entity. This could be compared to 'moving in together' before getting married. Each agency maintains their own taxing authority, elected officials and capital assets. The 'Authority' may be governed by a Board of Directors made up of a number of elected officials from each of the participating jurisdictions. Final financial decisions must be approved by each participating jurisdictions elected officials.

The creation of a 'Fire Authority' 3<sup>rd</sup> entity does not require a vote of the electors in the involved jurisdictions, but does require the approval of the City Council members of both Oakridge and Westfir [assuming both wish to join in on the 3<sup>rd</sup> entity; as well as the Hazeldell Fire District Board of Directors.

A 'Fire Authority' operating under an ORS 190 agreement does not have general taxing authority. Each of the participating jurisdictions maintain their own tax rates. Should an local option levy or general obligation bonds be needed, it would be up to each jurisdiction to pose the question to their voters and seek approval... and any monies collected would go to the taxing jurisdiction- not directly to the 3<sup>rd</sup> entity.

The 'Fire Authority' derives their budget from payments from each participating jurisdiction. The ratio of contributions is determined by a combined Board of Directors and approved by the elected officials of each jurisdiction. The 'Fire Authority' often maintains its own bank account[s] and maintains its own operating expenses.

Because public funds are involved, an additional financial audit is required for the 'Fire Authority's' finances. Additional insurance would need to be obtained to protect the 'Fire Authority' in its operations.

Employees: There are a couple of options available with regards to career employees and volunteers.

- Have each jurisdiction [Oakridge] maintain its own Fire-EMS employees, PERS retirement rates, insurance, etc. as part of its financial contribution.
- Transfer each employee and volunteer to the 3<sup>rd</sup> entity 'Fire Authority'

If employees are transferred, the following should be considered:

- Designating that while under an ORS 190 agreement, to what agency the employees will return should the ORS 190 agreement be dissolved prior to any full annexation or new Fire District creation.
- The Fire Chief would become an employee of the 3<sup>rd</sup> entity and report to the combined 'Fire Authority' Board of Directors.
- The issue of any PERS accumulated unfunded liability with relation to Oakridge Fire Department employees would need to be addressed with PERS, the City of Oakridge and a combined Board of Directors. A new PERS rate would need to be established.
- New personnel policies need to be established and adopted.
- New benefits packages will need to be created [health insurance, deferred compensation plans, etc.].
- Any collective bargaining agreements with represented employees will need to be addressed.

If a 3<sup>rd</sup> entity is being considered, the combined Board of Directors may opt to have employees and volunteers remain with Oakridge for a transition period of time. 'Unraveling' benefits and especially PERS can be burdensome should the 'Fire Authority' under an ORS 190 agreement be dissolved.

Ambulance services would still remain with the City of Oakridge, even though services are provided by the 3<sup>rd</sup> entity, unless the ASA is transferred by Lane County to a new entity.

Ownership of capital assets and real estate still remain with the original jurisdictions, usually with normal maintenance the responsibility of the 'Fire Authority'. How any major breakdowns or repairs need to be addressed in the ORS 190 agreement.

While a 'Fire Authority' operating under an ORS 190 agreement does not completely separate from any City, it does create a separate contracted entity. The 3<sup>rd</sup> entity 'Fire Authority' does not have taxing authority, and the agreement could be cancelled within the terms within the ORS 190 agreement.

Should this be a viable first step for Oakridge, Hazeldell and Westfir, the previous mentioned agencies [Lane Fire Authority; Pleasant Hill-Goshen] may be able to provide their experiences and recommendations for a transition, structure, etc.

Finally, legal counsel is strongly recommended to structure a 3<sup>rd</sup> entity under ORS 190 and as well as how to address any dissolution of the 'Fire Authority'.

## Annexation

A Fire District such as Hazeldell Rural Fire Protection District, with approval of the City Council[s] and voters of each jurisdiction may annex fire protection services within the city[ies]. ORS 198.866 outlines the requirements and process to initiate and implement an annexation between a city and fire district. A link to this ORS is [ORS 198.866 - Annexation of city to district \(public.law\)](#) Note that the process for a district to annex services to a city is different from district to district.

If approved, the tax rate of Hazeldell Fire District would apply within the city of Oakridge and Westfir, in addition to the taxes imposed by the City, subject to property tax limitations for each property owner. This has the possibility of placing general government taxes in compression. The City has the option to reduce their tax rate below their 'permanent rate' or the Fire District could limit their tax rate below their permanent rate. Information from the Lane County Assessor's Office indicates that some properties are currently in 'compression' while others would not be in compression even if Hazeldell's tax rate applies.

While Hazeldell's permanent rate would apply, the option for local option levies exists for the voters of the wholly annexed area to consider.

The following are excerpts from the Special Districts Association of Oregon Administrative Handbook [can be downloaded here: [Introduction \(sdao.com\)](#) ]

### **ANNEXATION**

Annexation is the process by which territory may be added to a special district.

A district may consist of contiguous or noncontiguous territory located in one or more adjoining counties. If any part of territory to be annexed is within a city, the petition must be accompanied by a certified copy of a resolution of the governing body of the city approving the petition.

A district may not, by annexation or otherwise, include territory included within another district formed under the same principal Act when the other district is authorized to perform and is performing the services the affected district is authorized to perform unless:

- Withdrawal of such territory is proposed and the territory is actually withdrawn by means of withdrawal proceedings conducted in the other district simultaneously with the annexation proceedings, and the proposed boundary changes are approved for both districts; or
- The principal Act provides for automatic withdrawal of the affected territory in such case.

The boundary lines of a special district must include only such territory as may reasonably be served by the facilities or services of the district. Therefore, if property proposed to be annexed cannot be served by the district, the county board may remove that territory or the annexation may be challenged in court on that ground.



### **Application of Statutes**

The process of annexation to special districts is governed by ORS 198.850 through 198.869. Those statutes refer to other statutes that indicate particular procedural requirements. The processes provided for in those statutes apply to annexation to special districts that are listed in ORS 198.010. Annexations to districts not listed in that statute would be accomplished pursuant to the statute creating the particular district (principal Act). Territory within a district may not be included within or annexed to another district subject to the same principal act.

### **Initiation of Annexation**

A proceeding to annex territory to a special district may be initiated by any one of the following methods:

- By electors. Pursuant to ORS 198.850(1) electors of an area who wish to annex to a special district may file an annexation petition with the county board of the county in which the territory proposed to be annexed is located. Prior to filing the petition with the county board, the petition must be approved by the board of the affected district, by endorsement on the petition, and by any other agency which is required by the principal Act of the particular district to endorse or approve the petition.
- By the district board. Pursuant to ORS 198.850(3), annexation may be initiated by the district board by adoption of a resolution setting forth the following:
  - The intention of the district to initiate the annexation of territory to the district and citing the principal Act of the district.
  - The name of the district and the proposed territory to be annexed.
- By the county board. The county board may initiate an annexation to a special district by the same process indicated above. See ORS 198.850(3).
- Other agencies. If authorized by the principal Act, any other agencies so authorized may initiate an annexation to a special district pursuant to the process indicated above. See ORS 198.850(3).
- By a landowner. An owner of land may petition the county for annexation of such land. A public hearing is held, but no election. See ORS 198.857.
- By a city. A city may propose annexation of city territory to a special district to receive services. Such annexation is initiated by a resolution or motion of the city delivered to the district board. If the district board approves the proposal from the city, the board calls an election in the district and the city calls an election in the city on the same day. If the proposal passes in both jurisdictions, the county adopts an order annexing the city to the district. See ORS 198.866 and 198.867.

Should 'Annexation' be pursued, legal counsel will need to be engaged.

## Create a New Fire District

Creation of a new Fire District is a more complicated and lengthy process. The City of Oakridge or Westfir could opt to form a separate Special District to provide fire protection services, that would most likely include Hazeldell Fire District. The advantage of the creation of a new Special District is that a new 'permanent' tax rate could be established, as opposed to an 'Annexation' by Hazeldell Fire District in which their 'permanent' tax rate would apply.

The process would definitely need to be approved by the voters in the proposed new Fire District as well as approval from the City Councils.

Ambulance services [ASA] would not be affected should the new District opt to continue to provide ambulance transport services within ASA #7 and petition to transfer the ASA responsibilities to the new District.

The process is authorized and governed under ORS chapters 198 and 478.

The following are excerpts from the Special Districts Association of Oregon Administrative Handbook [can be downloaded here: [Introduction \(sdao.com\)](http://www.sdao.com) ]

### FORMATION

A special district may be formed from contiguous or noncontiguous territory located in one or more adjoining counties. Exceptions to this may exist in individual principal acts that govern the formation and authorities of specific types of districts. A district may also include territory within a city if the city governing body consents to the formation. Territory within another district performing the same services as the proposed district may not be included in a new district unless the territory is withdrawn, either by a simultaneous withdrawal proceeding or automatically by statute, from the former district. The boundaries of a new district may only include territory that can be reasonably served by the facilities or services of the proposed district.

There are three procedures that may be used to form a special district:

- The filing of a petition for formation,
- The consent of all property owners within the area of the proposed district, or
- Initiation and order of the county board.

The SDAO Administrative Handbook goes into detail as to how to initiate the formation of a Special District.

## Financial Discussions

One of the concerns expressed is the sustainability of fire and EMS operations in the area.

For FY2023-24 Oakridge Fire-EMS was originally funded \$1,470,237 for operations. This does not include any additional equipment funding by either Hazeldell or Westfir. This funding was derived from:

City of Oakridge General Fund .....	\$466,000
City of Oakridge Public Safety Fees .....	\$130,000
Fire Med Subscriptions.....	\$27,000
Hazeldell Contract .....	\$67,187
Wesfir Fire Contract .....	\$37,000
Ambulance Transport Fees .....	\$450,000
Misc. Income .....	\$2,000
Hazeldell Vol. Program .....	\$15,500
GEMT <sup>6</sup> .....	\$50,000

Hazeldell has budgeted an additional \$85,000 for equipment and volunteer support programs, in addition to \$292,847 for apparatus & capital purchases. Hazeldell has provided an ambulance and Westfir has contributed a fire engine she annual operational contributions.

The operation budget now includes reserve funds for future apparatus or capital replacement needs. Assuming Oakridge replaces apparatus and vehicles with serviceable used vehicles [as opposed to purchasing new vehicles] using an apparatus replacement schedule on page 35; a reserve account should have a balance of over \$800k and an annual ongoing contribution of over \$160k. Adding in reserve funds for other capital replacements [scba's, defibrillators, etc.] along with major facility repairs, and additional \$50k would not be unreasonable. For sake of discussion a sustainable annual budget [including capital replacements] might be an additional \$676,000 bringing a total discussion DRAFT annual budget of \$192m. This should only be used as a 'starting point' in developing budgets as well as long term financial plans.

If Hazeldell's tax rate were to apply also to Oakridge and Westfir [as in an annexation], using 2022-23 valuations, an estimated tax revenue would be \$705,841 [calculations are on page 31]. This does not include ambulance transport revenues and other miscellaneous revenues.

These figures assume that the voters of all three jurisdictions approved the tax rate and that 'compression' did not significantly occur.

The table below is a summary of revenues for Oakridge Fire-EMS as well as combined operational, equipment and reserve funds appropriations for Fiscal Year 2023-24.

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<sup>6</sup> GEMT relates to Ground Emergency Medical Transport revenues which is intended to make up the difference between actual costs to transport a Medicaid patient vs. the standard Medicaid reimbursements. This only applies to Medicaid patients, NOT Medicare.

**Table 1 DRAFT Combined Budget**

More detailed information is included in Table 3 on page 34

**Summary**

DRAFT Working Budget  
for Combined Entity

	A	B	C	D	E	F	G	
1	Line	Budget Category	Oakridge Fire-EMS Budget	Hazeldell Fire-EMS Budget	Westfir Fire-EMS Budget	Current Totals	Discussion Budget for ORS 190 'Fire Authority'	
2	1	Personnel Services	\$ 741,843	\$ -	\$ -	\$ 741,843	\$ 849,311	
3	2	Materials & Services	\$ 573,550	\$ 118,500	\$ 1,350	\$ 693,400	\$ 678,630	
4	3	Capital Outlay	\$ 32,500	\$ 292,845	\$ -	\$ 325,345	\$ 332,500	
5	4	Interfund Transfers- Reserve Accounts	\$ 92,344	\$ 10,000	\$ -	\$ 102,344	\$ 250,000	
6	5	Operating Contingency	\$ 30,000	\$ 5,000	\$ -	\$ 35,000	\$ 40,000	
7	6	Unappropriated Ending Fund Balance	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ 75,000	
8	7	<b>Sub-Totals- Combined Agencies Fire-EMS Operating Budget</b>	<b>\$ 1,470,237</b>	<b>\$ 446,345</b>	<b>\$ 1,350</b>	<b>\$ 1,917,932</b>	<b>\$ 2,225,441</b>	
9	8	Contract Payment to Oakridge	\$ -	\$ 67,187	\$ 37,000	\$ 104,187		
10	7	<b>Total Requirements</b>	<b>\$ 1,470,237</b>	<b>\$ 513,532</b>	<b>\$ 38,350</b>	<b>\$ 2,022,119</b>		
11								
12								
13		Assessed Valuation from Tables 4A	\$178,426,693	\$ 68,553,183	\$ 16,282,327	\$263,262,203	\$ 263,262,203	
14		Add 3%	\$183,779,494	\$ 70,609,778	\$ 16,770,797	\$271,160,069	\$ 271,160,069	
15		Times Hazeldell's Tax Rate	\$ 2.7115	\$ 2.7115	\$ 2.7115	\$ 2.7115	\$ 2.7115	
16		Sub-Total Property Tax Collections	\$ 498,318	\$ 191,458	\$ 45,474	\$ 735,251	\$ 735,251	
17		Hypothetical Collection Rate @96%	96%	96%	96%	96%	96%	
18		Hypothetical Property Tax Collections	\$ 478,385	\$ 183,800	\$ 43,655	\$ 705,841	\$ 705,841	
19								
20		Budgeted Ambulance Revenues	\$ 500,000			\$ 500,000	\$ 500,000	
21		FireMed Subscriptions	\$ 27,000			\$ 27,000	\$ 27,000	
22		Misc. Income	\$ 3,000			\$ 3,000	\$ 3,000	
23		Interest	\$ 2,000	\$ 4,000		\$ 6,000	\$ 6,000	
24		[Public Safety Fees Not Included]				\$ -		
25		Subtotal Additional Revenues	\$ 532,000	\$ 4,000			\$ 536,000	
26								
27		Hypothetical FY2023-24 Revenues				\$ 1,241,841	\$ 1,241,841	
28		Current Combined Agency Fire-EMS Budget				\$ 1,917,932	\$ 2,225,441	
29								
30		Projected Shortfall if Using only Hazeldell's Tax Rate				\$ (676,091)	\$ (983,600)	
31		Operating Levy Needed to Balance				\$2.60	\$3.80	
32						\$ 676,816	\$ 989,192	
33		These sample operating levies are for illustration purposes only to balance a budget and provide for capital equipment and apparatus. Much of the costs are due to aging vehicles, apparatus and equipment. Department elected officials and staff will need to evaluate immediate needs, adjust budgets, etc.						
34								
35								
36								
37								
38								

The property tax revenue chart on the previous page does not include calculations for any ‘compression’ issues that may reduce property tax revenues on some properties. Sample compression impacts should Hazeldell’s property tax rate be applied within Oakridge and Westfir are included in Table 6 starting on page 48. Additional tax revenues could be obtained if the voters approved a local option levy for either operations or capital equipment- or a general obligation bond for capital improvements, such as new apparatus.

Of concern is the existing tax rates and assessed valuations of properties in the area- in which the median assessed values are the lowest in Lane County<sup>7</sup> [see Tables 8 and 9 on pages 55 and 56]

Any discussion regarding a 3<sup>rd</sup> entity, annexation or new district needs to include PERS [Public Employees Retirement System] with both contribution rates and any unfunded accrued liabilities. ‘Milliman’ creates updated reports that can be obtained from the Oregon PERS website. A summary of current contribution rates as well as estimated unfunded liabilities is included in table 10 starting on page 57. Of concern is the likelihood of PERS establishing new rates for a new entity as well as an agreement on which agency would assume any unfunded liabilities.

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<sup>7</sup> Information from the Lane County Assessor’s Office

**Table 2 Oakridge Operating Budget  
Fiscal Year 2023-24 Operating Budget**

FORM LB-10 SPECIAL FUND RESOURCES AND REQUIREMENTS Page 24  
EMERGENCY SERVICES FUND

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget FY 2023-2024			
	Actual	Actual	Budgeted		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022	Adopted Budget this year 2022-2023					
				<b>RESOURCES AND REQUIREMENTS</b>				
1	(26,148)	61,000	100,000	Net Working Capital (accrual basis)	-	221,550		1
2	35	71	-	Interest	-	2,000		2
3				<b>Transferred IN, from other funds:</b>				3
4	613,151	665,000	465,736	Transfers from General Fund	466,000	466,000		4
5		-		ARPA Bonus	-	1,000		5
6		-	120,000	Transfer from Public Safety Fees	120,000	130,000		6
7				<b>OTHER RESOURCES</b>				7
8	14,938	36,170	20,000	Fire Med	27,000	27,000		8
9	61,089	64,220	65,230	Hazeldell Fire District IGA	67,187	67,187		9
10	16,500	22,099	35,191	Fire Contracts - Westfir	35,599	37,000		10
11	499,014	344,223	400,000	Service Charge For Ambulance	503,000	500,000		11
12	59,405	31,100	2,000	Miscellaneous Income	-	3,000		12
13	15,450	-	15,500	Hazeldell -Vol. Program	15,500	15,500		13
14			35,000	OSFM Seasonal Worker Grant	-	-		14
15			2,500	EMR Training Grant	-	-		15
16	40,462	-	50,000	GEMT	-	-		16
17	<b>1,293,895</b>	<b>1,223,882</b>	<b>1,311,157</b>	<b>TOTAL RESOURCES</b>	<b>1,234,286</b>	<b>1,470,237</b>	<b>-</b>	17
18				<b>REQUIREMENTS</b>				18
19				<b>PERSONNEL SERVICES</b>				19
20	92,160	83,943	109,800	Personnel Insurance	100,400	128,400		20
21	144,164	144,698	158,900	PERS	160,500	160,500		21
22	314,021	287,721	360,437	Wages	360,721	362,943		22
23	89,845	139,266	70,000	Overtime	75,000	90,000		23
24		-	200	Volunteer Life Insurance M&S	-	-		24
25	55,075	19,169	47,000	Volunteers M&S	-	-		25
26	<b>695,264</b>	<b>674,797</b>	<b>746,337</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>696,621</b>	<b>741,843</b>	<b>-</b>	26
27	<b>5.00</b>	<b>4.00</b>	<b>4.00</b>	<b>Total Full-Time Equivalent (FTE)</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>	27
28				<b>MATERIALS &amp; SERVICES</b>				28
29	147,066	107,409	110,300	Materials and supplies	211,600	226,850		29
30	14,427	18,409	15,000	Utilities	19,500	19,500		30
31	237,259	275,625	247,450	Professional Services	305,565	239,200		31
32	75,900	80,700	82,000	Administration Overhead	-	85,000		32
33	2	-	-	Fire Prevention	1,000	3,000		33
34	<b>474,654</b>	<b>482,143</b>	<b>454,750</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>537,665</b>	<b>573,550</b>	<b>-</b>	34
35				<b>CAPITAL OUTLAY</b>				35
36				<b>NEW EQUIPMENT</b>				36
37	34,593	-	-	New Equipment	-	32,500		37
38	-	-	3,500	Radio/Pager Lease	-	-		38
39	-	-	5,000	CMAC Matching Funds	-	-		39
40	<b>34,593</b>	<b>-</b>	<b>8,500</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>32,500</b>	<b>-</b>	40
41				<b>INTERFUND TRANSFERS - OUT</b>				41
42				Transfer to LB-11 for New Ambulance Fund	0	92,344		42
43	<b>-</b>	<b>-</b>	<b>-</b>	<b>TOTAL INTERFUND TRANSFERS - OUT</b>	<b>-</b>	<b>92,344</b>	<b>-</b>	43
44	-	-	100,000	CONTINGENCY	0	30,000		44
45	-	-	-	Ending balance (prior years)	-	-		45
46	-	-	1,570	UNAPPROPRIATED ENDING FUND BALANCE	-	-		46
47	<b>1,204,511</b>	<b>1,156,940</b>	<b>1,311,157</b>	<b>TOTAL REQUIREMENTS</b>	<b>1,234,286</b>	<b>1,470,237</b>	<b>-</b>	47



**Table 3 Budget Detail**  
**Fiscal Year 2023-24 Operating Budget**  
**Budget Detail**

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		Personnel Services		Materials & Services		Professional Services Non Legal	
		Current	Proposed	Current	Proposed	Current	Proposed
<b>Personnel Insurance</b>							
Health Insurance	\$100,500	\$118,000					
Life Insurance	\$300	\$400					
LTD Insurance	\$500	\$500					
Employee Allowance	\$500	\$500					
VEBA Contributions	\$9,000	\$9,000					
<b>Total</b>	<b>\$110,300</b>	<b>\$128,400</b>					
<b>PERS</b>							
PERS	\$158,900	\$160,500					
<b>Total</b>	<b>\$158,900</b>	<b>\$160,500</b>					
<b>Overtime</b>							
Overtime	\$70,000	\$90,000					
<b>Total</b>	<b>\$70,000</b>	<b>\$90,000</b>					
<b>Wages (4FTE)</b>							
Fire Chief	\$88,096	\$93,380					
EMS Coordinator	\$68,700	\$72,823					
Captain-Training Officer	\$71,500	\$74,590					
Lieutenant-2	\$71,250	\$69,028					
Worker's Compensation	\$15,000	\$14,422					
Payroll Taxes	\$38,000	\$37,500					
Deferred Comp		\$1,200					
<b>Total</b>	<b>\$352,546</b>	<b>\$362,943</b>					
<b>Utilities</b>							
Utilities							
<b>Total</b>	<b>\$691,746</b>	<b>\$741,843</b>					
<b>Materials &amp; Services</b>							
Volunteers Stipend/Calls/Training			\$47,000	\$65,700			
Banking fees				\$150			
EMS Supplies			\$24,000	\$30,000			
Fire Fighting Supplies			\$4,000	\$7,500			
Membership Dues Licenses			\$3,100	\$3,100			
Uniforms			\$1,500	\$4,000			
Health + Wellness			\$1,000	\$4,300			
Protective Clothing			\$1,000	\$7,000			
Fire Med Promotion			\$750	\$1,800			
Volunteers, Firefighters			\$300	\$3,000			
Miscellaneous Expense			\$9,000	\$16,800			
Building/Grounds Maintenance			\$1,000	\$12,500			
Vehicle Maintenance and Minor Repairs			\$14,500	\$15,000			
Small Equipment Maintenance/Minor Repairs			\$1,500	\$1,500			
Pagers Repair/Replace			\$1,300	\$1,500			
Radio Maintenance and Repairs			\$1,000	\$5,000			
Annual Testing				\$8,000			
Fuel			\$31,000	\$30,000			
Travel & Training			\$5,000	\$10,000			
<b>Total</b>			<b>\$146,950</b>	<b>\$226,850</b>			
<b>Professional Services</b>							
Seasonal Workers				\$120,000			
Dispatch Service				\$52,120			
Billing Charge SDW				\$16,000			
GEMT expenditures				\$12,000			
Subscription Services				\$8,250			
Professional Services							
<b>Total</b>				<b>\$208,370</b>	<b>\$239,200</b>		
<b>Fire Prevention</b>							
Fire Prevention				\$0	\$3,000		
<b>Total</b>				<b>\$0</b>	<b>\$3,000</b>		
<b>Administrative Overhead</b>							
Administrative Overhead				\$82,000			
<b>Total M &amp; S</b>				<b>\$370,320</b>	<b>\$573,550</b>		

**Table 4 DRAFT Apparatus Replacement Schedules**  
**Apparatus Replacement Schedule- NEW Apparatus**

Apparatus Replacement Schedule  
 Oakridge Fire Department  
 FY2022-23  
 New Apparatus or Refurb/Rechassis  
 Owned by Oakridge unless otherwise noted

Apparatus Number	Radio Number	Vehicle Description	Model Year	Anticipated Service Life	March 2023 Mileage and/or Hours	Replace, Refurbish, or Surplus Out	Replacement or Refurbish Cost in 2023 \$\$	Estimated Salvage or Resale Value at time of Disposal in 2023 \$\$	Year to Replace or Refurbish	Years to Go before Replace or Refurbish	Projected Annual Inflation Rate	Projected Return on Investment for Apparatus Replacement Fund	Projected Cost to Replace or Refurbish in year of replacement	Projected Salvage or Resale Value in year of replacement	Net Cost of Replacement or Refurbishment in year of replacement
5564 Hazeldell	M1-1519	Medic Unit- Ford F450 chassis	2017	12	161,629	Re-chassis	\$ 175,000	\$4,500	2029	6	4.00%	3.50%	\$ 221,431	\$5,694	\$ 215,737
7835	M2-1529	Medic Unit- Ford F450 chassis	2012	12	205,110	Re-chassis	\$ 175,000	\$4,500	2024	1	4.00%	3.50%	\$ 182,000	\$4,680	\$ 177,320
64246	M3-1539	Medic Unit- International TK470	1996	30	OOS- surplused	Replace	\$ 400,000	\$5,000	2026	3	4.00%	3.50%	\$ 449,946	\$5,624	\$ 444,321
23095 FEP	R18-1518	Rescue/Type 4 Engine Ford F800 500g Tank	1991	33	96,439	Replace	\$ 350,000	\$0	2024	1	4.00%	3.50%	\$ 364,000	\$0	\$ 364,000
74840 Westfir	E11-1511	Engine Type 1 1250gpm / 1,000gal International Durastar	2007	30	10,818	Replace	\$ 700,000	\$20,000	2037	14	4.00%	3.50%	\$ 1,212,174	\$34,634	\$ 1,177,540
67636	E12-1512	Engine Type 1 1500gpm / 1,000gal International	1994	34		Replace	\$ 700,000	\$10,000	2028	5	4.00%	3.50%	\$ 851,657	\$12,167	\$ 839,491
40077 surplus Lakeport	E-21-1521	Engine Type 1 1250gpm / 1,000gal Pierce Arrow	1987	37		Replace	\$ 700,000	\$20,000	2024	1	4.00%	3.50%	\$ 728,000	\$20,800	\$ 707,200
20871 FEP??	B27-20871??	Brush Truck Type 4	1994	50		Replace OSFM Grant	\$ 500,000	\$0	2044	21	4.00%	3.50%	\$ 1,139,384	\$0	\$ 1,139,384
81298 surplus Lane Rural	T15-1515	Water Tender: Ford F9000 3,000 gal: 1250 pump	1981	43	88,840	Replace	\$ 350,000	\$5,000	2024	1	4.00%	3.50%	\$ 364,000	\$5,200	\$ 358,800
50461 surplus from Sherard	T16-1516	Water Tender: Kenworth 3,000 Gallons	1987	37		Replace	\$ 350,000	\$5,000	2024	1	4.00%	3.50%	\$ 364,000	\$5,200	\$ 358,800
50730 surplus Estacada	T25-1525	Water Tender, 3,000 gal	1979	45		surplused	\$ 350,000	\$10,000	2024	1	4.00%	3.50%	\$ 364,000	\$10,400	\$ 353,600
77327 surplus Coshan	C10-1510	Command Vehicle- Dodge Durango	2008	16		Replace	\$ 70,000	\$3,500	2024	1	4.00%	3.50%	\$ 72,800	\$3,640	\$ 69,160



Apparatus Replacement Schedule  
Oakridge Fire Department

FY2022-23  
New Apparatus or Refurb/Rechassis  
Owned by Oakridge unless otherwise noted

Apparatus Number	Radio Number	Vehicle Description	Model Year	Anticipated Service Life	March 2023 Mileage and/or Hours	Replace, Refurbish, or Surplus Out	Replacement or Refurbish Cost in 2023 \$\$	Estimated Salvage or Resale Value at time of Disposal in 2023 \$\$	Year to Replace or Refurbish	Years to Go before Replace or Refurbish	Projected Annual Inflation Rate	Projected Return on Investment for Apparatus Replacement Fund	Projected Cost to Replace or Refurbish in year of replacement	Projected Salvage or Resale Value in year of replacement	Net Cost of Replacement or Refurbishment
											4.00%	3.50%			
56969 surplus Dealer	C20-1520	Pickup; Ford F250 Powerstroke	1996	28	94,367	Replace	\$ 75,000	\$10,000	2024	1	4.00%	3.50%	\$ 78,000	\$10,400	\$ 67,600
41652	U30-1530	Utility; Ford	1995	29		Replace	\$ 85,000	\$2,500	2024	1	4.00%	3.50%	\$ 88,400	\$2,600	\$ 85,800
12346	E12-1512	Engine; Rosenbauer, 1,000 gal- 1250 gpm	2018	30	5,289	Replace	\$ 600,000	\$30,000	2048	25	4.00%	3.50%	\$ 1,599,502	\$79,975	\$ 1,519,527
32281 Hazeldell	C20-32281	Utility- Dodge R25	2005	20		Replace	\$ 80,000	\$2,000	2025	2	4.00%	3.50%	\$ 86,528	\$2,163	\$ 84,365

**Apparatus Replacement Schedule- Annual Contribution**  
Oakridge Fire Department

**Assume New Replacements**

Apparatus Number	Description	Year to Replace or Refurbish	Years to Replacement (from 2023)	Projected Net Replacement Costs (Cost at Year of purchase less trade/salvage value)	Less Funds already set aside	Annual Contribution needed to Fund Apparatus Replacement (Assuming Starting in 2024)
5564 Hazeldell	Medic Unit- Ford F450 chassis	2029	6	\$ 215,737	\$0	\$ 32,596.16
7635	Medic Unit- Ford F450 chassis	2024	1	\$ 177,320	\$0	\$177,320
64246	Medic Unit- International TK470	2026	3	\$ 444,321	\$0	\$143,042
23095 FEP	Rescue/Type 4 Engine Ford F800 500g Tank	2024	1	\$ 364,000	\$0	\$364,000
74840 Westfir	Engine Type 1 1250gpm /1,000gal International Durastar	2037	14	\$ 1,177,540	\$0	\$66,614
67636	Engine Type 1 1500gpm /1,000gal International	2028	5	\$ 839,491	\$0	\$156,549
40077 surplus Lakeport	Engine Type 1 1250gpm /1,000gal Pierce Arrow	2024	1	\$ 707,200	\$0	\$707,200
20871 FEP77	Brush Truck Type 4	2044	21	\$ 1,139,384	\$0	\$37,641
67236 surplus Lane	Water Tender, Ford F9000 3,000 gal, 1250 pump	2024	1	\$ 358,800	\$0	\$358,800
surplus from 500-gal	Water Tender- Kenworth 3,000 Gallons	2024	1	\$ 358,800	\$0	\$358,800
surplus	Water Tender, 3,000 gal	2024	1	\$ 353,600	\$0	\$353,600
Frizzards surplus	Command Vehicle- Dodge Durango	2024	1	\$ 69,160	\$0	\$69,160
56969 surplus Decker	Pickup, Ford F250 Powerstroke	1996	1	\$ 67,600	\$0	\$67,600
41652	Utility, Ford	1995	1	\$ 85,800	\$0	\$85,800
12346	Engine Rosenbauer, 1,000 gal- 1250 gpm	2018	25	\$ 1,519,527	\$0	\$39,012
32281 Hazeldell	Utility- Dodge R25	2005	2	\$ 84,365	\$0	\$41,457
<b>Annual Totals</b>					<b>\$0</b>	<b>\$3,059,533</b>

Oakridge Fire Department  
Apparatus Replacement Annual Contributions

Apparatus Number	Description	Year to Replace or Refurbish	Years to Replace (from 2023)	Projected Net Replacement Costs (Cost at Year of purchase less trade-in/ salvage value)	Shaded cells are for second generation replacements													
					2024	2025	2026	2027	2028	2029	2030	2031	2032	2033				
558.4 Hazeldell	Medic Unit- Ford F450 chassis	2029	6	\$215,737	\$32,936	\$32,936	\$32,936	\$32,936	\$32,936	\$32,936	\$32,936	\$32,936	\$32,936	\$32,936	\$32,936	\$32,936	\$32,936	\$32,936
780.5	Medic Unit- Ford F450 chassis	2024	1	\$177,320	\$18,929	\$18,929	\$18,929	\$18,929	\$18,929	\$18,929	\$18,929	\$18,929	\$18,929	\$18,929	\$18,929	\$18,929	\$18,929	\$18,929
642.6	Medic Unit- International TM170	2026	3	\$444,321	\$143,042	\$143,042	\$143,042	\$143,042	\$143,042	\$143,042	\$143,042	\$143,042	\$143,042	\$143,042	\$143,042	\$143,042	\$143,042	\$143,042
23055 FEP	Rescue Type 4 Engine Ford F800 500g Tank	2024	1	\$364,000	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000
748.40 Westfir	Engine Type 1 1250gpm / 1.000gal International Disaster	2037	14	\$1,177,540	\$71,808	\$71,808	\$71,808	\$71,808	\$71,808	\$71,808	\$71,808	\$71,808	\$71,808	\$71,808	\$71,808	\$71,808	\$71,808	\$71,808
676.36	Engine Type 1 1900gpm / 1.000gal international	2028	5	\$839,491	\$156,549	\$156,549	\$156,549	\$156,549	\$156,549	\$156,549	\$156,549	\$156,549	\$156,549	\$156,549	\$156,549	\$156,549	\$156,549	\$156,549
4077 surplus Lakewood	Engine Type 1 1250gpm / 1.000gal Pierce Arrow	2024	1	\$707,200	\$39,882	\$39,882	\$39,882	\$39,882	\$39,882	\$39,882	\$39,882	\$39,882	\$39,882	\$39,882	\$39,882	\$39,882	\$39,882	\$39,882
20871 FEP??	Bush Truck Type 4	2044	21	\$1,139,384	\$80,200	\$80,200	\$80,200	\$80,200	\$80,200	\$80,200	\$80,200	\$80,200	\$80,200	\$80,200	\$80,200	\$80,200	\$80,200	\$80,200
0 0390 surplus	Water Tender, Ford F9000 3,000 gal. 1250 pump	2024	1	\$358,800	\$19,710	\$19,710	\$19,710	\$19,710	\$19,710	\$19,710	\$19,710	\$19,710	\$19,710	\$19,710	\$19,710	\$19,710	\$19,710	\$19,710
50671 surplus	Water Tender, Kenworth 3,000 Gallons	2024	1	\$358,800	\$30,545	\$30,545	\$30,545	\$30,545	\$30,545	\$30,545	\$30,545	\$30,545	\$30,545	\$30,545	\$30,545	\$30,545	\$30,545	\$30,545
surplus	Water Tender, 3,000-gal. Pigeon	2024	1	\$363,600	\$18,951	\$18,951	\$18,951	\$18,951	\$18,951	\$18,951	\$18,951	\$18,951	\$18,951	\$18,951	\$18,951	\$18,951	\$18,951	\$18,951
surplus	Command Vehicle- Dodge Durango	2024	1	\$69,160	\$5,682	\$5,682	\$5,682	\$5,682	\$5,682	\$5,682	\$5,682	\$5,682	\$5,682	\$5,682	\$5,682	\$5,682	\$5,682	\$5,682
surplus	Pickup, Ford F250 Powerstroke	2024	1	\$67,600	\$3,705	\$3,705	\$3,705	\$3,705	\$3,705	\$3,705	\$3,705	\$3,705	\$3,705	\$3,705	\$3,705	\$3,705	\$3,705	\$3,705
47652 Disaster	Utility, Ford	2024	1	\$65,800	\$5,305	\$5,305	\$5,305	\$5,305	\$5,305	\$5,305	\$5,305	\$5,305	\$5,305	\$5,305	\$5,305	\$5,305	\$5,305	\$5,305
120.46	Engine Rosenbauer, 1,000 gal- 1250 gpm	2048	25	\$15,195,527	\$90,445	\$90,445	\$90,445	\$90,445	\$90,445	\$90,445	\$90,445	\$90,445	\$90,445	\$90,445	\$90,445	\$90,445	\$90,445	\$90,445
322.81 Hazeldell	Utility- Dodge R25	2025	2	\$84,065	\$6,369	\$6,369	\$6,369	\$6,369	\$6,369	\$6,369	\$6,369	\$6,369	\$6,369	\$6,369	\$6,369	\$6,369	\$6,369	\$6,369
<b>Additional Funds Needed to Balance</b>					\$4,218,445	\$779,956	\$744,325	\$623,541	\$516,463	\$516,463	\$506,557	\$506,557	\$506,557	\$506,557	\$506,557	\$506,557	\$506,557	\$506,557

Oakridge Fire Department  
2nd Generation Apparatus Replacement

Apparatus Number	Radio Number	Description	Year for 2nd Generation Replacement	Cost for 2nd Generation Replacement (2023 \$)	Projected Cost at Time original vehicle was replaced	Estimated Salvage or Resale Value at time of Disposal in 2023 \$	Estimated Net Costs (New Vehicle Cost less return from old vehicle at year of 1st generation replacement)	Anticipated Service Life of 1st Generation Replacement (how many years to save for this replacement)	Estimated Costs in year of purchase	Annual Contribution Needed to fund replacement
5664 Hazeldell	M1-1519	Medic Unit- Ford F450 chassis	2035	\$ 175,000	\$ 215,737	\$5,694	210,043	12	\$306,286	\$23,030
7015	M2-1529	Medic Unit- Ford F450 chassis	2025	\$ 175,000	\$ 177,320	\$4,690	172,630	12	\$276,402	\$18,929
64246	M3-1539	Medic Unit- International TR470	2029	\$ 400,000	\$ 444,321	\$5,624	438,697	30	\$1,422,089	\$27,563
23095 FEP	R18-1518	Rescue Type 4 Engine Ford F800 500g Tank Engine Type 1	2025	\$ 350,000	\$ 364,000	\$0	364,000	33	\$1,308,011	\$22,008
74840 Westfir	E11-1511	1250gpm/ 1,000gal International DuraStar	2051	\$ 700,000	\$ 1,177,540	\$34,634	1,142,906	30	\$3,706,900	\$71,000
67636	E12-1512	Engine Type 1 1500gpm/ 1,000gal International	2033	\$ 700,000	\$ 839,491	\$12,187	827,304	34	\$3,139,129	\$49,472
40077 surplus Lakeport	E-21-1521	Engine Type 1 1250gpm/ 1,000gal Pierce Arrow	2025	\$ 700,000	\$ 707,200	\$20,800	686,400	37	\$2,929,617	\$19,662
20871 FEP??	B-27-2087??	Brush Truck Type 4	2065	\$ 500,000	\$ 1,139,394	\$0	1,139,394	20	\$2,496,631	\$0,200
81298 surplus Lane Rural	T15-1515	Water Tender Ford F9000 3,000 gal, 1250 pump	2025	\$ 350,000	\$ 358,800	\$5,200	353,600	43	\$1,909,615	\$19,718
59461 surplus from Sherland	T16-1516	Water Tender Kenworth 3,000 Gallons	2025	\$ 350,000	\$ 350,000	\$5,200	353,600	37	\$1,509,197	\$20,546
50730 surplus Estacada	T25-1525	Water Tender, 3,000 gal	2025	\$ 350,000	\$ 353,000	\$10,400	343,200	45	\$2,004,621	\$18,951
77327 surplus Goshen	C10-1510	Command Vehicle- Dodge Durango	2025	\$ 70,000	\$ 69,160	\$3,640	65,520	16	\$122,718	\$5,662
59269 surplus Dexter	C20-1520	Pickup, Ford F250 Powerstroke	2025	\$ 75,000	\$ 67,600	\$10,400	57,200	28	\$171,526	\$3,705
41652	U30-1530	JUNK; Ford	2025	\$ 65,000	\$ 65,000	\$2,000	63,200	29	\$259,472	\$5,305
12346	E12-1512	Engine Rosenbauer, 1,000 gal- 1250 gpm	2073	\$ 600,000	\$ 1,519,327	\$19,975	1,499,352	30	\$4,669,039	\$90,445
32281 Hazeldell	C20-32281	JUNK- Dodge R25	2027	\$ 80,000	\$ 84,365	\$2,163	82,202	20	\$180,114	\$6,369

Apparatus Replacement Schedule- USED Apparatus

FY 2022-23  
**USED APPARATUS REPLACEMENTS**  
 Owned by Oakridge unless otherwise noted  
 Apparatus Replacement Schedule  
 Oakridge Fire Department

Apparatus Number	Radio Number	Vehicle Description	Model Year	Anticipated Service Life	March 2023 Mileage and/or Hours	Replace, Refurbish, or Surplus Out	Replacement or Refurbish Cost in 2023 \$\$	Estimated Salvage or Resale Value at time of Disposal in 2023 \$\$	Year to Replace or Refurbish	Years to Go before Replace or Refurbish	Projected Annual Inflation Rate	Projected Return on Investment for Apparatus Replacement Fund	Projected Cost to Replace or Refurbish in year of replacement	Projected Salvage or Resale Value in year of replacement	Net Cost of Replacement or Refurbishment in year of replacement
5664 Hazeldell	M1-1519	Medic Unit- Ford F450 chassis	2017	6	161,629	Replace	\$ 50,000	\$4,500	2023	2	4.0%	3.50%	\$ 54,080	\$4,867	\$ 49,213
7635	M2-1529	Medic Unit- Ford F450 chassis	2012	6	205,110	Replace	\$ 50,000	\$4,500	2018	1	4.0%	3.50%	\$ 52,000	\$4,680	\$ 47,320
64246	M3-1539	Medic Unit- International TK470	1996	6	COO- surplus	Replace	\$ 50,000	\$5,000	2002	0	4.0%	3.50%	\$ 50,000	\$5,000	\$ 45,000
23095 FEP	R18-1518	Rescue Type 4 Engine Ford F800 500g Tank	1991	20	96,439	Replace	\$ 90,000	\$0	2011	0	4.0%	3.50%	\$ 90,000	\$0	\$ 90,000
74840 Westfir	E11-1511	Engine Type 1 1250gpm / 1,000gal International Durastar	2007	15	10,818	Replace	\$ 200,000	\$20,000	2037	14	4.0%	3.50%	\$ 346,335	\$34,634	\$ 311,702
67636	E12-1512	Engine Type 1 1500gpm / 1,000gal International	1994	15		Replace	\$ 200,000	\$10,000	2009	2	4.0%	3.50%	\$ 216,320	\$10,816	\$ 205,504
40077 surplus Hazlet	E-21-1521	Engine Type 1 1250gpm / 1,000gal Pierce Arrow	1987	15		Replace	\$ 200,000	\$20,000	2002	0	4.0%	3.50%	\$ 200,000	\$20,000	\$ 180,000
20871 FEP??	B27-20871??	Brush Truck Type 4	1994	10		Replace OSFM Grant	\$ -	\$0	2004	0	4.0%	3.50%	\$ -	\$0	\$ -
61238 surplus Lane But	T15-1515	Water Tender, Ford F9000 3,000 gal, 1250 pump	1981	20	88,840	Replace	\$ 100,000	\$5,000	2001	2	4.0%	3.50%	\$ 108,160	\$5,408	\$ 102,752
50461 surplus Graland	T16-1516	Water Tender, Kenworth 3,000 Gallons	1987	20		Replace	\$ 100,000	\$5,000	2007	2	4.0%	3.50%	\$ 108,160	\$5,408	\$ 102,752
50730 surplus Garab	T25-1525	Water Tender, 3,000 gal	1979	20		surplused	\$ 100,000	\$10,000	1999	2	4.0%	3.50%	\$ 108,160	\$10,816	\$ 97,344
77327 surplus Galtan	C10-1510	Command Vehicle- Dodge Durango	2008	12		Replace	\$ 40,000	\$3,500	2020	0	4.0%	3.50%	\$ 40,000	\$3,500	\$ 36,500



Apparatus Replacement Schedule  
Oakridge Fire Department

FY 2022-23  
**USED APPARATUS REPLACEMENTS**  
Owned by Oakridge unless otherwise noted

Apparatus Number	Radio Number	Vehicle Description	Model Year	Anticipated Service Life	March 2023 Mileage and/or Hours	Replace, Refurbish or Surplus Out	Replacement or Refurbish Cost in 2023 \$\$	Estimated Salvage or Resale Value at time of Disposal in 2023 \$\$	Year to Replace or Refurbish	Years to Go before Replace or Refurbish	Projected Annual Inflation Rate	Projected Return on Investment for Apparatus Replacement Fund	Projected Cost to Replace or Refurbish in year of replacement	Projected Salvage or Resale Value in year of replacement	Net Cost of Replacement or Refurbishment in year of replacement
56869 exclus Dealer	C20-1520	Pickup, Ford F250 Powerstroke	1996	15	94,367	Replace	\$ 40,000	\$10,000	2011	2	4.0%	3.50%	\$ 43,264	\$10,816	\$ 32,448
41652	U30-1530	Utility, Ford	1995	15		Replace	\$ 40,000	\$2,500	2010	2	4.0%	3.0%	\$ 43,264	\$2,704	\$ 40,560
12346	E12-1512	Engine, Rosenbauer, 1,000 gal- 1250 gpm	2018	15	5,269	Replace	\$ 300,000	\$30,000	2033	10	4.0%	3.5%	\$ 444,073	\$44,407	\$ 399,666
32281 Hazeldell	C20-32281	Utility, Dodge R25	2005	15		Replace	\$ 40,000	\$2,000	2020	2	4.0%	3.0%	\$ 43,264	\$2,163	\$ 41,101

**Apparatus Replacement Schedule- Annual Contribution**  
Oakridge Fire Department

**Assume New Replacements**

Apparatus Number	Description	Year to Replace or Refurbish	Years to Replacement (from 2023)	Projected Net Replacement Costs (Cost at Year of purchase less trade/salvage value)	Less Funds already set aside	Annual Contribution needed to Fund Apparatus Replacement (Assuming Standing in 2024)
5564 Hazeldell	Medic Unit- Ford F450 chassis	2023	2	\$ 49,213	\$0	24,163.19
7635	Medic Unit- Ford F450 chassis	2018	1	\$ 47,320	\$0	\$47,320
64246	Medic Unit- International TK470	2002	0	\$ 45,000	\$0	\$45,000
23095 FEP	RescueType 4 Engine Ford F800 500g Tank	2011	0	\$ 90,000	\$0	\$90,000
74840 Westfir	Engine Type 1 1250gpm /1,000gal International Durastar	2037	14	\$ 311,702	\$0	\$17,633
67636	Engine Type 1 1500gpm /1,000gal International	2009	2	\$ 205,504	\$0	\$100,985
40077 surplus Lakeport	Engine Type 1 1250gpm /1,000gal Pierce Arrow	2002	0	\$ 180,000	\$0	\$180,000
20871 FEP??	Brush Truck Type 4	2004	0	\$ 100,000	\$0	\$0
571235 surplus Lane	Water Tender, Ford F9000 3,000 gal, 1250 pump	2001	2	\$ 102,752	\$0	\$50,492
507364 surplus from 507364	Water Tender, Kenworth 3,000 Gallons	2007	2	\$ 102,752	\$0	\$50,492
surplus F16264	Water Tender, 3,000 gal	1999	2	\$ 97,344	\$0	\$47,635
surplus 507364	Command Vehicle- Dodge Durango	2020	0	\$ 36,500	\$0	\$36,500
56969 surplus Dexter	Pump, Ford F250 Powerstroke	1996	2	\$ 32,448	\$0	\$15,945
41652	Utility, Ford	1995	2	\$ 40,560	\$0	\$19,931
12346	Engine Rosenbauer, 1,000 gal- 1250 gpm	2018	10	\$ 399,666	\$0	\$34,068
32281 Hazeldell	Utility- Dodge R25	2005	2	\$ 41,101	\$0	\$20,197
<b>Annual Totals</b>					<b>\$0</b>	<b>\$780,582</b>

Oakridge Fire Department  
Apparatus Replacement Annual Contributions

Shaded cells are for second generation replacements

Apparatus Number	Description	Year to Replace or Refurbish	Years to Replace (from 2023)	Projected Net Replacement Costs (Cost at purchase less trade/salvage value)	2024 Apparatus Purchase or Refurb Funds Needed	2025 Apparatus Purchase or Refurb Funds Needed	2026 Apparatus Purchase or Refurb Funds Needed	2027 Apparatus Purchase or Refurb Funds Needed	2028 Apparatus Purchase or Refurb Funds Needed	2029 Apparatus Purchase or Refurb Funds Needed	2030 Apparatus Purchase or Refurb Funds Needed	2031 Apparatus Purchase or Refurb Funds Needed	2032 Apparatus Purchase or Refurb Funds Needed	2033 Apparatus Purchase or Refurb Funds Needed
5594 Hazeldell	Medic Unit- Ford F450 chassis	2023	2	\$50,000	\$40,213	\$8,566	\$8,566	\$8,566	\$8,566	\$8,566	\$8,566	\$8,566	\$8,566	\$8,566
7835	Medic Unit- Ford F450 chassis	2018	1	\$50,000	\$47,320	\$8,237	\$8,237	\$8,237	\$8,237	\$8,237	\$8,237	\$8,237	\$8,237	\$8,237
64246	Medic Unit- International TM470	2002	0	\$45,000	\$45,000	\$7,727	\$7,727	\$7,727	\$7,727	\$7,727	\$7,727	\$7,727	\$7,727	\$7,727
23095 FEP	Rescue Type 4 Engine Ford F800 500g Tank	2011	0	\$90,000	\$90,000	\$8,973	\$8,973	\$8,973	\$8,973	\$8,973	\$8,973	\$8,973	\$8,973	\$8,973
74840 Westfir	Engine Type 1 1250gpm / 1,000gal International Durabur	2037	14	\$311,702	\$25,860	\$25,860	\$25,860	\$25,860	\$25,860	\$25,860	\$25,860	\$25,860	\$25,860	\$25,860
67636	Engine Type 1 1900gpm / 1,000gal International	2009	2	\$205,504	\$100,865	\$100,865	\$18,171	\$18,171	\$18,171	\$18,171	\$18,171	\$18,171	\$18,171	\$18,171
40277 surplus Lakewood	Engine Type 1 1250gpm / 1,000gal Pierce Arrow	2002	0	\$180,000	\$180,000	\$14,933	\$14,933	\$14,933	\$14,933	\$14,933	\$14,933	\$14,933	\$14,933	\$14,933
20871 FEP??	Bush Truck Type 4	2004	0	\$0	\$0	\$7,748	\$7,748	\$7,748	\$7,748	\$7,748	\$7,748	\$7,748	\$7,748	\$7,748
61296 surplus	Water Tender- Ford F3000 3,000 gal. 1250 pump	2001	2	\$102,752	\$90,482	\$7,542	\$7,542	\$7,542	\$7,542	\$7,542	\$7,542	\$7,542	\$7,542	\$7,542
50861 surplus	Water Tender- Kenworth 3,000 Gallons	2007	2	\$102,752	\$90,482	\$7,542	\$7,542	\$7,542	\$7,542	\$7,542	\$7,542	\$7,542	\$7,542	\$7,542
50730 surplus	Water Tender- 3,000 gal	1999	2	\$97,344	\$47,855	\$6,704	\$6,704	\$6,704	\$6,704	\$6,704	\$6,704	\$6,704	\$6,704	\$6,704
51327 surplus	Command Vehicle- Dodge Durango	2020	0	\$36,500	\$36,500	\$3,618	\$3,618	\$3,618	\$3,618	\$3,618	\$3,618	\$3,618	\$3,618	\$3,618
50861 surplus	Rescue- Ford F250 Power stroke	2011	2	\$32,448	\$32,448	\$2,019	\$2,019	\$2,019	\$2,019	\$2,019	\$2,019	\$2,019	\$2,019	\$2,019
41652 Durabur	Utility- Ford	2010	2	\$40,560	\$40,560	\$3,533	\$3,533	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12146	Engine Rosenbauer, 1,000 gal- 1250 gpm	2033	10	\$399,666	\$33,159	\$33,159	\$33,159	\$33,159	\$33,159	\$33,159	\$33,159	\$33,159	\$33,159	\$33,159
32881 Hazeldell	Utility- Dodge R25	2020	2	\$41,101	\$42,000	\$3,634	\$3,634	\$3,634	\$3,634	\$3,634	\$3,634	\$3,634	\$3,634	\$3,634
<b>Additional Funds Needed to Balance</b>					<b>\$871,863</b>	<b>\$287,147</b>	<b>\$165,967</b>	<b>\$162,434</b>	<b>\$162,434</b>	<b>\$162,434</b>	<b>\$162,434</b>	<b>\$162,434</b>	<b>\$162,434</b>	<b>\$162,434</b>

Oakridge Fire Department  
2nd Generation Apparatus Replacement

Apparatus Number	Radio Number	Description	Year for 2nd Generation Replacement	Cost for 2nd Generation Replacement (2023 \$)	Projected Cost at Time original vehicle was replaced	Estimated Salvage or Resale Value at time of Disposal in 2023 \$	Estimated Net Costs (New Vehicle (Cost less return from old vehicle at year of 1st generation replacement)	Anticipated Service Life of 1st Generation Replacement (how many years to save for this replacement)	Estimated Costs in year of purchase	Annual Contribution Needed to fund replacement
5664 Hazeldell	M1-1519	Medic Unit- Ford F450 chassis	2025	\$ 50,000 \$	48,213 \$	\$4,687 \$	44,346 \$	6	\$56,111	\$8,566
7835	M2-1529	Medic Unit- Ford F450 chassis	2019	\$ 50,000 \$	47,300 \$	\$4,680 \$	42,640 \$	6	\$53,953	\$8,237
64246	M3-1539	Medic Unit- International TK470	2002	\$ 50,000 \$	45,000 \$	\$5,000 \$	40,000 \$	6	\$50,613	\$7,727
20065 REP	R18-1518	Rescue Type 4 Engine Ford F800 500g Tank	2011	\$ 90,000 \$	90,000 \$	\$0 \$	90,000 \$	20	\$197,201	\$6,973
74940 Westfir	E11-1511	Engine Type 1 1,250gpm/ 1,000gal International Durastar	2051	\$ 200,000 \$	311,702 \$	\$34,634 \$	277,068 \$	15	\$498,984	\$23,000
67836	E12-1512	Engine Type 1 1,500gpm/ 1,000gal International	2011	\$ 200,000 \$	205,504 \$	\$10,816 \$	194,688 \$	15	\$350,622	\$18,171
40077 surplus Lakeport	E-21-1521	Engine Type 1 1,250gpm/ 1,000gal Pierce Arrow	2002	\$ 200,000 \$	180,000 \$	\$20,000 \$	160,000 \$	15	\$388,151	\$14,920
20871 REP77	B-27-2007177	Brush Truck Type 4	2004	\$ 100,000 \$	100,000 \$	\$0 \$	100,000 \$	20	\$219,112	\$7,740
81298 surplus Lane Rural	T15-1515	Water Tender, Ford F9000 3,000 gal, 1,250 pump	2003	\$ 100,000 \$	102,752 \$	\$5,408 \$	97,344 \$	20	\$213,293	\$7,542
50461 surplus from Storbend	T16-1516	Water Tender, Kenworth 3,000 Gallons	2009	\$ 100,000 \$	102,752 \$	\$5,408 \$	97,344 \$	20	\$213,293	\$7,542
50730 surplus Estacada	T25-1525	Water Tender, 3,000 gal	2001	\$ 100,000 \$	97,344 \$	\$10,816 \$	86,528 \$	20	\$189,594	\$6,704
77327 surplus Goshen	C10-1510	Command Vehicle- Dodge Durango	2020	\$ 40,000 \$	36,500 \$	\$3,500 \$	30,000 \$	12	\$52,834	\$3,610
56969 surplus Dexter	C20-1520	Pickup, Ford F250 Powerstroke	2013	\$ 40,000 \$	32,449 \$	\$10,816 \$	21,632 \$	15	\$38,959	\$2,019
41652	U30-1530	JUNNY, Ford	2012	\$ 40,000 \$	40,560 \$	\$2,704 \$	37,856 \$	15	\$68,177	\$3,550
12346	E12-1512	Engine/Rosenbauer, 1,000 gal, 1250 gpm	2043	\$ 300,000 \$	299,666 \$	\$44,407 \$	255,259 \$	15	\$639,801	\$33,150
32281 Hazeldell	C20-32281	UNNY- Dodge R25	2022	\$ 40,000 \$	41,101 \$	\$2,163 \$	38,938 \$	15	\$70,124	\$3,634

Table 5 Tables 4A

**TABLE 4a - DETAIL OF TAXING DISTRICT LEVIES**  
Tax Year 2022-23

NOTE: Where urban renewal excess value impacts the district, report any reduced rate levies on a separate table 4a.

County:

District Abbreviation: CIOAK

1 Taxing District Code	202590000
2 Taxing District Name	CITY OF OAKRIDGE
3 Counties in which District lies	

	PERMANENT	LOCAL OPTION	*GAP* BONDS OR UR SPECIAL LEVY	BONDS	TOTAL
	Inside M5 Limit	Inside M5 Limit	Inside M5 Limit	Outside M5 Limit	
4 Levy Approved Before or After 10/6/01					
<b>Ad Valorem Tax Levies</b>					
5 Permanent Levy (if dollar amount)	0	0			0
6 Local Option Levy (if dollar amount)*					0
7 *GAP* Bond Levy			0		0
8 Urban Renewal Special Levy				0	0
9 Bond Levy*				0	0
10 TOTAL DOLLAR LEVY (add lines 5 thru 9)	0	0	0	0	0
<b>Adjustments</b>					
11 Amount Raised in Other Counties	0.00	0.00	0.00	0.00	0.00
12 NET DOLLAR LEVY FOR TAX RATE (line 10 minus line 11)	0.00	0.00	0.00	0.00	0.00
<b>Tableable Property Value (if an urban renewal plan is involved, report reduced rate levies separately)</b>					
13 Total Assessed Value					178,426,693
14 Add: Non-Profit Housing Value					0
15 Add: Fish and Wildlife Value					0
16 Subtract: Urban Renewal Excess (amt. used only)**					0
17 VALUE TO COMPUTE THE TAX RATE					178,426,693
<b>Tax Computations</b>					
18 Tax Rate (for dollar levies, line 12 divided by line 17)***	0.0071996	0.0000000	0.0000000	0.0000000	0.0071996
19 Amount Tax Rate Will Raise (line 17 times line 18)	1,284,600.82	0.00	0.00	0.00	1,284,600.82
20 Truncation Loss (for dollar levies only) (line 19 minus line 12)	0.00	0.00	0.00	0.00	0.00
21 Total Timber Offset Amount (county district only)	0.00				0.00
22 Timber Tax Rate (line 21 divided by line 17)	0.0000000				0.0000000
23 Billing Rate (line 18 minus line 22)	0.0071996	0.0000000	0.0000000	0.0000000	0.0071996
24 Calculated Tax for Extension for District (line 23 times line 17)	1,284,600.82	0.00	0.00	0.00	1,284,600.82
24a Gain from UR Division of Tax Rate Truncation	0.00	0.00	0.00	0.00	0.00
24b Gain or Loss from UR Division of Tax Across Counties	0.00	0.00	0.00	0.00	0.00
24c Net Tax for Extension (24 + 24a + 24b)	1,284,600.82	0.00	0.00	0.00	1,284,600.82
25 Actual Tax Extended for District	1,284,600.82	0.00	0.00	0.00	1,284,600.82
26 District's Gain or Loss from Individual Extension (25 - 24c)	0.00	0.00	0.00	0.00	0.00
27 District's Compression Loss (Enter as a negative number)****	-15.25	0.00	0.00		-15.25
28 DISTRICT TAXES IMPOSED (line 24c+line 26+line 27)	1,284,585.57	0.00	0.00	0.00	1,284,585.57
<b>Additional Taxes/Penalties</b>					
29 Farmland (ORS 308A.703)					0.00
30 Forestland (ORS 308A.703)					0.00
31 Small Tract Forestland (STF) (ORS 308A.703)					0.00
32 Open Space (ORS 308.770)					0.00
33					
34 Historic Property (ORS 358.525)					0.00
35 Other					0.00
36 Late Filing Fee County Only (ORS 308.302)					0.00
37 Roll Corrections (ORS 311.206), incl. omitted property/other roll corrections, but excl. roll corrections under ORS 311.208.					4,322.31
38 TOTAL ADDITIONAL TAXES/PENALTIES (lines 29 thru 37)					4,322.31
39 TOTAL TO BE RECEIVED (line 28 plus line 38)	1,284,585.57	0.00	0.00	4,322.31	1,288,907.88
40 Percentage Schedule (ORS 311.390) [OPTIONAL, SEE INSTRUCTIONS]					0.1947458%

\* If district has multiple Local Option or Bond levies, please show each levy on a separate 4a page (see instructions about combining in some cases).

\*\* For urban renewal special levies, enter zero on this line: excess value is not subtracted.

\*\*\* Line 12/Line 17 computation applies ONLY to dollar levies; if district has a rate levy, enter the tax rate certified.

\*\*\*\* Enter only the district or U.R. special levy compression loss. Urban renewal division of tax compression loss is reported on table 4e. See instructions.



# Oakridge, Westfir, Hazeldell Consolidation Study

**TABLE 4a - DETAIL OF TAXING DISTRICT LEVIES**

Tax Year 2022-23

NOTE: Where urban renewal excess value impacts the district, report any reduced rate levies on a separate table 4a.

County:

District Abbreviation

1 Taxing District Code	203410000
2 Taxing District Name	CITY OF WESTFIR
3 Counties in which District lies	

	PERMANENT	LOCAL OPTION	*GAP* BONDS OR UR SPECIAL LEVY	BONDS	TOTAL
	Inside M5 Limit	Inside M5 Limit	Inside M5 Limit	Outside M5 Limit	
4 Levy Approved Before or After 10/6/01					
<b>Ad Valorem Tax Levies</b>					
5 Permanent Levy (if dollar amount)	0				0
6 Local Option Levy (if dollar amount)*		0			0
7 *GAP* Bond Levy			0		0
8 Urban Renewal Special Levy			0		0
9 Bond Levy*				0	0
10 <b>TOTAL DOLLAR LEVY (add lines 5 thru 9)</b>	0	0	0	0	0
<b>Adjustments</b>					
11 Amount Raised in Other Counties	0.00	0.00	0.00	0.00	0.00
12 <b>NET DOLLAR LEVY FOR TAX RATE (line 10 minus line 11)</b>	0.00	0.00	0.00	0.00	0.00
<b>Taxable Property Value (if an urban renewal plan is involved, report reduced rate levies separately)</b>					
13 Total Assessed Value					16,282,327
14 Add: Non-Profit Housing Value					0
15 Add: Fish and Wildlife Value					0
16 Subtract: Urban Renewal Excess (amt. used only)**					0
17 <b>VALUE TO COMPUTE THE TAX RATE</b>					16,282,327
<b>Tax Computations</b>					
18 Tax Rate (for dollar levies, line 12 divided by line 17)***	0.0093036	0.0000000	0.0000000	0.0000000	0.0093036
19 Amount Tax Rate Will Raise (line 17 times line 18)	151,484.26	0.00	0.00	0.00	151,484.26
20 Truncation Loss (for dollar levies only) (line 19 minus line 12)	0.00	0.00	0.00	0.00	0.00
21 Total Timber Offset Amount (county district only)	0.00				0.00
22 Timber Tax Rate (line 21 divided by line 17)	0.0000000				0.0000000
23 Billing Rate (line 18 minus line 22)	0.0093036	0.0000000	0.0000000	0.0000000	0.0093036
24 Calculated Tax for Extension for District (line 23 times line 17)	151,484.26	0.00	0.00	0.00	151,484.26
24a Gain from UR Division of Tax Rate Truncation	0.00	0.00	0.00	0.00	0.00
24b Gain or Loss from UR Division of Tax Across Counties	0.00	0.00	0.00	0.00	0.00
24c Net Tax for Extension (24 + 24a + 24b)	151,484.26	0.00	0.00	0.00	151,484.26
25 Actual Tax Extended for District	151,484.26	0.00	0.00	0.00	151,484.26
26 District's Gain or Loss from Individual Extension (25 - 24c)	0.00	0.00	0.00	0.00	0.00
27 District's Compression Loss (Enter as a negative number)****	-306.92	0.00	0.00		-306.92
28 <b>DISTRICT TAXES IMPOSED (line 24c+line 26+line 27)</b>	151,177.34	0.00	0.00	0.00	151,177.34
<b>Additional Taxes/Penalties</b>					
29 Farmland (ORS 308A.703)				0.00	0.00
30 Forestland (ORS 308A.703)				0.00	0.00
31 Small Tract Forestland (STF) (ORS 308A.703)				0.00	0.00
32 Open Space (ORS 308.770)				0.00	0.00
33					
34 Historic Property (ORS 358.525)				0.00	0.00
35 Other				0.00	0.00
36 Late Filing Fee County Only (ORS 308.302)				0.00	0.00
37 Roll Corrections (ORS 311.206), incl. omitted property/other roll corrections, but excl. roll corrections under ORS 311.208.				1,301.24	1,301.24
38 <b>TOTAL ADDITIONAL TAXES/PENALTIES (lines 29 thru 37)</b>				1,301.24	1,301.24
39 <b>TOTAL TO BE RECEIVED (line 28 plus line 38)</b>	151,177.34	0.00	0.00	1,301.24	152,478.58
40 Percentage Schedule (ORS 311.390) [OPTIONAL, SEE INSTRUCTIONS]					0.0230386%

\* If district has multiple Local Option or Bond levies, please show each levy on a separate 4a page (see instructions about combining in some cases).

\*\* For urban renewal special levies, enter zero on this line: excess value is not subtracted.

\*\*\* Line 12/Line 17 computation applies ONLY to dollar levies; if district has a rate levy, enter the tax rate certified.

\*\*\*\* Enter only the district or U.R. special levy compression loss. Urban renewal division of tax compression loss is reported on table 4e. See instructions.

**TABLE 4a - DETAIL OF TAXING DISTRICT LEVIES**  
**Tax Year 2022-23**

NOTE: Where urban renewal excess value impacts the district, report any reduced rate levies on a separate table 4a.

County: _____		District Abbreviation: FDHAZRFPD			
1 Taxing District Code	200045600				
2 Taxing District Name	HAZELDELL RURAL FIRE PROTECTION DISTRICT				
3 Counties in which District lies					
4 Levy Approved Before or After 10/5/01	PERMANENT	LOCAL OPTION	*GAP* BONDS OR UR SPECIAL LEVY	BONDS	TOTAL
	Inside M5 Limit	Inside M5 Limit	Inside M5 Limit	Outside M5 Limit	
5 Permanent Levy (if dollar amount)	0	0			0
6 Local Option Levy (if dollar amount)*		0			0
7 *GAP* Bond Levy			0		0
8 Urban Renewal Special Levy			0		0
9 Bond Levy*				0	0
10 TOTAL DOLLAR LEVY (add lines 5 thru 9)	0	0	0	0	0
<b>Adjustments</b>					
11 Amount Raised in Other Counties	0.00	0.00	0.00	0.00	0.00
12 NET DOLLAR LEVY FOR TAX RATE (line 10 minus line 11)	0.00	0.00	0.00	0.00	0.00
<b>Taxable Property Value (if an urban renewal plan is involved, report reduced rate levies separately)</b>					
13 Total Assessed Value					68,553,183
14 Add: Non-Profit Housing Value					0
15 Add: Fish and Wildlife Value					0
16 Subtract: Urban Renewal Excess (amt. used only)**					0
17 VALUE TO COMPUTE THE TAX RATE					68,553,183
<b>Tax Computations</b>					
18 Tax Rate (for dollar levies, line 12 divided by line 17)****	0.0027115	0.0000000	0.0000000	0.0000000	0.0027115
19 Amount Tax Rate Will Raise (line 17 times line 18)	185,881.96	0.00	0.00	0.00	185,881.96
20 Truncation Loss (for dollar levies only) (line 19 minus line 12)	0.00	0.00	0.00	0.00	0.00
21 Total Timber Offset Amount (county district only)	0.00				0.00
22 Timber Tax Rate (line 21 divided by line 17)	0.0000000				0.0000000
23 Billing Rate (line 18 minus line 22)	0.0027115	0.0000000	0.0000000	0.0000000	0.0027115
24 Calculated Tax for Extension for District (line 23 times line 17)	185,881.96	0.00	0.00	0.00	185,881.96
24a Gain from UR Division of Tax Rate Truncation	0.00	0.00	0.00	0.00	0.00
24b Gain or Loss from UR Division of Tax Across Counties	0.00	0.00	0.00	0.00	0.00
24c Net Tax for Extension (24 + 24a + 24b)	185,881.96	0.00	0.00	0.00	185,881.96
25 Actual Tax Extended for District	185,881.96	0.00	0.00	0.00	185,881.96
26 District's Gain or Loss from Individual Extension (25 - 24c)	0.00	0.00	0.00	0.00	0.00
27 District's Compression Loss (Enter as a negative number)****	-5.33	0.00	0.00	0.00	-5.33
28 DISTRICT TAXES IMPOSED (line 24c+line 26+line 27)	185,876.63	0.00	0.00	0.00	185,876.63
<b>Additional Taxes/Penalties</b>					
29 Farmland (ORS 308A.703)					0.00
30 Forestland (ORS 308A.703)					0.00
31 Small Tract Forestland (STF) (ORS 308A.703)					0.00
32 Open Space (ORS 308.770)					0.00
33					0.00
34 Historic Property (ORS 358.525)					0.00
35 Other _____					0.00
36 Late Filing Fee County Only (ORS 308.302)					0.00
37 Roll Corrections (ORS 311.206), incl. omitted property/other roll corrections, but excl. roll corrections under ORS 311.208.					0.00
38 TOTAL ADDITIONAL TAXES/PENALTIES (lines 29 thru 37)					0.00
39 TOTAL TO BE RECEIVED (line 28 plus line 38)	185,876.63	0.00	0.00	0.00	185,876.63
40 Percentage Schedule (ORS 311.390) [OPTIONAL, SEE INSTRUCTIONS]					0.0280848%

\* If district has multiple Local Option or Bond levies, please show each levy on a separate 4a page (see instructions about combining in some cases).  
 \*\* For urban renewal special levies, enter zero on this line: excess value is not subtracted.  
 \*\*\* Line 12/Line 17 computation applies ONLY to dollar levies; if district has a rate levy, enter the tax rate certified.  
 \*\*\*\* Enter only the district or U.R. special levy compression loss. Urban renewal division of tax compression loss is reported on table 4e. See instructions.

Table 6 Impacts Using Hazeldell's Tax Rate for All Entities

**Local Option Estimator**

**Tax Year: 2022**

**District Name: CIOAK - CITY OF OAKRIDGE**

**General Government Local Option**

	<b>Gen Govt Local Option</b>
Proposed Rate:	2.711500
Amount Raised Before Measure 5 Compression	483,804
Measure 5 Compression:	23,194
	<hr/>
Amount After Measure 5 Compression:	460,610
Accounts with no Local Option Tax:	141      7%
Accounts paying Local Option Tax:	2,014      93%
	<hr/>
Total Accounts in District:	2,155      100%
Highest Local Option Tax on one Account:	\$5,655
Average Local Option Tax per Account:	\$262
Lowest Local Option Tax on one Account:	\$0
Amount of Gap Value Remaining in District:	\$1,458,946

**Operating Levies:**

Levy	Before	After	
District Name	Compression	Compression	Compression
City of Oakridge	1,284,601	1,284,586	15
Hazeldell Rural Fire District	853	848	5
Lane County	228,261	228,259	2
Upper Willamette Soil & Water	12,490	12,490	0
	<hr/>	<hr/>	<hr/>
<b>Totals</b>	1,526,205	1,526,183	22

**Local Option Levies:**

Levy	Before	After	
District Name	Compression	Compression	Compression
Lane County 4-H /Extension LO	4,996	4,756	240
Lane County Public Safety LO	98,135	93,431	4,704
	<hr/>	<hr/>	<hr/>
<b>Totals</b>	103,131	98,187	4,944

	Before	After	Compression
Proposed Local Option:	483,804	460,610	23,194
	<hr/>	<hr/>	<hr/>
Total Tax:	2,113,140	2,084,980	28,160

**Local Option Estimator**

**Tax Year: 2022**

**District Name: CIOAK - CITY OF OAKRIDGE**

**General Government Local Option**

<i>Includes exempt accounts</i>		<b>Number of exempt Accounts:</b>	<b>195</b>
<i>Properties with the combination of special assessments and exemptions are not completely adjusted.</i>			
<i>Please note that factors such as Urban Renewal and Levy Amounts from Other Counties may affect the amount raised by the local option rate applied. Information to calculate these factors is not available until certification in October. The rate for the proposed local option levy is adjusted to match the percentage reduction in tax code areas effected by Urban Renewal. Urban Renewal will decrease the amount of collection.</i>			
<i>Values are as of Tax Roll Certification for the 2022-2023 tax year. Calculations are based on state law in place for calculating tax for the 2022-2023 tax year.</i>			
<i>Overrides are not adjusted for Maximum Assessed Value</i>		<b>Overrides:</b>	<b>94</b>
<b>Certified TVR Value:</b>		<b>178,426,693</b>	
<b>Number of Accounts by Property Type:</b>			
Residential: CPR = 1xx	1,717	84.2%	
Commercial: CPR = 2xx	196	9.6%	
Industrial: CPR = 3xx	55	2.7%	
Rural Tract: CPR = 4xx	3	0.1%	
Farm: CPR = 5xx	0	0.0%	
Forest: CPR = 6xx	3	0.1%	
Multi-family: CPR = 7xx	23	1.1%	
Recreational: CPR = 8xx	0	0.0%	
Miscellaneous: CPR = 0xx	41	2.0%	
Open space: CPR = P	0	0.0%	
Personal Property or Utility: CPR = Null	0	0.0%	
	<b>2,038</b>	<b>100%</b>	
<b>Accounts by Value Type:</b>			
Real Market Value	171	7.9%	5,129,087
Maximum Assessed Value	710	32.9%	72,520,088
Exempt Accounts	195	9.0%	6,236,425
Accounts with New Construction or Exception	27	1.3%	4,199,052
Other Accounts	931	43.2%	79,809,598
Special Assessed Accounts	5	0.2%	1,236,199
Personal Property Accounts	69	3.2%	3,917,544
Utility Accounts	47	2.2%	5,378,700
Historic Accounts	0	0.0%	0
	<b>2,155</b>	<b>100%</b>	<b>178,426,693</b>

**Local Option Estimator**

**Tax Year: 2022**

**District Name: CIWES - CITY OF WESTFIR**

**General Government Local Option**

	<b>Gen Govt Local Option</b>
<b>Proposed Rate:</b>	<b>2.711500</b>
<b>Amount Raised Before Measure 5 Compression</b>	<b>44,150</b>
<b>Measure 5 Compression:</b>	<b>1,601</b>
	<hr/>
<b>Amount After Measure 5 Compression:</b>	<b>42,548</b>
<b>Accounts with no Local Option Tax:</b>	25    13%
<b>Accounts paying Local Option Tax:</b>	166    87%
	<hr/>
<b>Total Accounts in District:</b>	191    100%
<b>Highest Local Option Tax on one Account:</b>	\$922
<b>Average Local Option Tax per Account:</b>	\$270
<b>Lowest Local Option Tax on one Account:</b>	\$0
<b>Amount of Gap Value Remaining in District:</b>	\$121,693

**Operating Levies:**

<b>Levy</b>	<b>Before</b>	<b>After</b>	
<b>District Name</b>	<b>Compression</b>	<b>Compression</b>	<b>Compression</b>
Lane County	20,830	20,788	42
Upper Willamette Soil & Water	1,140	1,137	3
City of Westfir	151,484	151,177	307
	<hr/>	<hr/>	
<b>Totals</b>	<b>173,454</b>	<b>173,102</b>	<b>352</b>

**Local Option Levies:**

<b>Levy</b>	<b>Before</b>	<b>After</b>	
<b>District Name</b>	<b>Compression</b>	<b>Compression</b>	<b>Compression</b>
Lane County 4-H /Extension LO	456	439	17
Lane County Public Safety LO	8,955	8,630	325
	<hr/>	<hr/>	
<b>Totals</b>	<b>9,411</b>	<b>9,070</b>	<b>341</b>

	<b>Before</b>	<b>After</b>	<b>Compression</b>
<b>Proposed Local Option:</b>	<b>44,150</b>	<b>42,548</b>	<b>1,601</b>
	<hr/>	<hr/>	
<b>Total Tax:</b>	<b>227,015</b>	<b>224,720</b>	<b>2,295</b>



**Local Option Estimator**

**Tax Year: 2022**

**District Name: CIWES - CITY OF WESTFIR**

**General Government Local Option**

<i>Includes exempt accounts</i>		<b>Number of exempt Accounts:</b>	<b>14</b>
<i>Properties with the combination of special assessments and exemptions are not completely adjusted.</i>			
<i>Please note that factors such as Urban Renewal and Levy Amounts from Other Counties may affect the amount raised by the local option rate applied. Information to calculate these factors is not available until certification in October. The rate for the proposed local option levy is adjusted to match the percentage reduction in tax code areas effected by Urban Renewal. Urban Renewal will decrease the amount of collection.</i>			
<i>Values are as of Tax Roll Certification for the 2022-2023 tax year. Calculations are based on state law in place for calculating tax for the 2022-2023 tax year.</i>			
<i>Overrides are not adjusted for Maximum Assessed Value</i>		<b>Overrides:</b>	<b>22</b>
<b>Certified TVR Value:</b>		<b>16,282,327</b>	
<b>Number of Accounts by Property Type:</b>			
Residential: CPR = 1xx	165	92.7%	
Commercial: CPR = 2xx	4	2.2%	
Industrial: CPR = 3xx	2	1.1%	
Rural Tract: CPR = 4xx	0	0.0%	
Farm: CPR = 5xx	0	0.0%	
Forest: CPR = 6xx	3	1.7%	
Multi-family: CPR = 7xx	0	0.0%	
Recreational: CPR = 8xx	3	1.7%	
Miscellaneous: CPR = 0xx	1	0.6%	
Open space: CPR = P	0	0.0%	
Personal Property or Utility: CPR = Null	0	0.0%	
	<b>178</b>	<b>100%</b>	
<b>Accounts by Value Type:</b>			
Real Market Value	2	1.0%	93,171
Maximum Assessed Value	75	39.3%	7,286,310
Exempt Accounts	14	7.3%	296,884
Accounts with New Construction or Exception	1	0.5%	112,890
Other Accounts	83	43.5%	8,057,308
Special Assessed Accounts	3	1.6%	11,041
Personal Property Accounts	1	0.5%	323
Utility Accounts	12	6.3%	424,400
Historic Accounts	0	0.0%	0
	<b>191</b>	<b>100%</b>	<b>16,282,327</b>

**Local Option Estimator**

**Tax Year: 2022**

**District Name: FDHAZRFPD - HAZELDELL RURAL FIRE PROTECTION DISTRI**

**General Government Local Option**

	<b>Gen Govt Local Option</b>	
<b>Proposed Rate:</b>	2.711500	
<b>Amount Raised Before Measure 5 Compression</b>	185,882	
<b>Measure 5 Compression:</b>	107	
	<hr/>	
<b>Amount After Measure 5 Compression:</b>	185,775	
<b>Accounts with no Local Option Tax:</b>	41	7%
<b>Accounts paying Local Option Tax:</b>	546	93%
	<hr/>	
<b>Total Accounts in District:</b>	587	100%
<b>Highest Local Option Tax on one Account:</b>	\$4,061	
<b>Average Local Option Tax per Account:</b>	\$384	
<b>Lowest Local Option Tax on one Account:</b>	\$0	
<b>Amount of Gap Value Remaining in District:</b>	\$859,967	

**Operating Levies:**

<b>Levy</b>	<b>Before Compression</b>	<b>After Compression</b>	<b>Compression</b>
<b>District Name</b>			
Hazeldell Rural Fire District	185,882	185,877	5
City of Oakridge	2,265	2,251	14
Lane County	87,700	87,698	2
Upper Willamette Soil & Water	4,799	4,799	0
	<hr/>		
<b>Totals</b>	280,646	280,625	21

**Local Option Levies:**

<b>Levy</b>	<b>Before Compression</b>	<b>After Compression</b>	<b>Compression</b>
<b>District Name</b>			
Lane County 4-H /Extension LO	1,919	1,918	1
Lane County Public Safety LO	37,704	37,682	22
	<hr/>		
<b>Totals</b>	39,623	39,600	23

	<b>Before</b>	<b>After</b>	<b>Compression</b>
<b>Proposed Local Option:</b>	185,882	185,775	107
	<hr/>		
<b>Total Tax:</b>	506,152	506,001	151

**Local Option Estimator**

**Tax Year: 2022**

**District Name: FDHAZRFPD - HAZELDELL RURAL FIRE PROTECTION DISTRI  
General Government Local Option**

<i>Includes exempt accounts</i>		<b>Number of exempt Accounts:</b>	<b>67</b>
<i>Properties with the combination of special assessments and exemptions are not completely adjusted.</i>			
<i>Please note that factors such as Urban Renewal and Levy Amounts from Other Counties may affect the amount raised by the local option rate applied. Information to calculate these factors is not available until certification in October. The rate for the proposed local option levy is adjusted to match the percentage reduction in tax code areas effected by Urban Renewal. Urban Renewal will decrease the amount of collection.</i>			
<i>Values are as of Tax Roll Certification for the 2022-2023 tax year. Calculations are based on state law in place for calculating tax for the 2022-2023 tax year.</i>			
<i>Overrides are not adjusted for Maximum Assessed Value</i>		<b>Overrides:</b>	<b>12</b>
<b>Certified TVR Value:</b>			<b>68,553,183</b>
<b>Number of Accounts by Property Type:</b>			
Residential: CPR = 1xx	100	17.4%	
Commercial: CPR = 2xx	11	1.9%	
Industrial: CPR = 3xx	3	0.5%	
Rural Tract: CPR = 4xx	355	61.8%	
Farm: CPR = 5xx	19	3.3%	
Forest: CPR = 6xx	37	6.4%	
Multi-family: CPR = 7xx	4	0.7%	
Recreational: CPR = 8xx	37	6.4%	
Miscellaneous: CPR = 0xx	8	1.4%	
Open space: CPR = P	0	0.0%	
Personal Property or Utility: CPR = Null	0	0.0%	
	<b>574</b>	<b>100%</b>	
<b>Accounts by Value Type:</b>			
Real Market Value	12	2.0%	308,750
Maximum Assessed Value	214	36.5%	28,194,262
Exempt Accounts	67	11.4%	3,899,222
Accounts with New Construction or Exception	6	1.0%	952,061
Other Accounts	228	38.8%	28,870,582
Special Assessed Accounts	47	8.0%	6,257,054
Personal Property Accounts	6	1.0%	38,252
Utility Accounts	7	1.2%	33,000
Historic Accounts	0	0.0%	0
	<b>587</b>	<b>100%</b>	<b>68,553,183</b>

**Table 7 Lane County Tax Rates**  
**Lane County Fire District Tax Rates**  
**2022-23 From Tables 4A**

Lane County Fire District	Tax Rate per \$1,000 AV, including any Local Option Levy from Tables 4A 2022-23
Pleasant Hill*	\$1.1031
Mapleton	\$1.3869
Santa Clara	\$1.4939
South Lane Fire	\$1.5035
Siuslaw Valley	\$1.5417
Coburg	\$1.5477
Junction City	\$1.5844
Monroe	\$1.6854
Upper McKenzie	\$1.6951
Goshen	\$1.7196
Swishhome	\$2.1452
McKenzie	\$2.2106
Mohawk Valley	\$2.2849
Lorane	\$2.2952
Zumwalt	\$2.3419
Lane Fire Authority	\$2.3888
Dexter	\$2.4151
Lowell	\$2.6970
<b>Hazeldell</b>	<b>\$2.7115</b>
Wilakenzie [Eugene]	\$3.0669
Lake Creek	\$3.0757
<b>Average</b>	<b>\$2.0426</b>

\*Pleasant Hill-Goshen is proposing a \$2.20 tax rate in creating a new Fire District between Pleasant Hill, Goshen, and currently unprotected properties in the immediate area.

**Table 8 Residential Real Market Values in Lane County**

**Real Market Value on a Typical (Median) Home in Lane County**

Sample areas have the following values:

<b>Area</b>	<b>2021 Median Real Market Value</b>	<b>2022 Median Real Market Value</b>	<b>Percent Change Real Market Value</b>
Blachly	\$240,417	\$306,891	21.66%
City of Coburg	\$456,122	\$517,885	11.93%
City of Cottage Grove	\$273,705	\$315,008	13.11%
City of Creswell	\$334,552	\$397,327	15.80%
City of Dunes	\$467,006	\$552,109	15.41%
City of Eugene	\$387,808	\$450,516	13.92%
City of Florence	\$333,832	\$405,006	17.57%
City of Junction City	\$327,770	\$377,305	13.13%
City of Lowell	\$311,230	\$367,932	15.41%
<b>City of Oakridge</b>	<b>\$189,872</b>	<b>\$242,371</b>	<b>21.66%</b>
City of Springfield	\$309,762	\$362,357	14.51%
Springfield School	\$323,917	\$379,396	14.62%
City of Veneta	\$314,266	\$354,440	11.33%
<b>City of Westfir</b>	<b>\$194,084</b>	<b>\$243,695</b>	<b>20.36%</b>
Crow-Applegate	\$382,316	\$497,082	23.09%
Eugene (4J School)	\$391,768	\$452,946	13.51%
Eugene (Bethel School)	\$324,461	\$380,220	14.66%
Mapleton	\$233,750	\$313,274	25.38%
Marcola	\$356,751	\$418,738	14.80%
McKenzie	\$369,254	\$463,853	20.39%
Pleasant Hill	\$426,918	\$519,449	17.81%
River Road	\$311,864	\$351,195	11.20%
Santa Clara	\$324,491	\$367,848	11.79%
Lane County	\$353,309	\$412,151	14.28%



Table 9 Sample Residential Property Taxes

*Property taxes on a typical single-family dwelling in Lane County*

*Sample areas have the following property taxes:*

Area	2021 Median Assessed Value	2021 Total Tax Rate	2021 Total Tax	2022 Median Assessed Value	2022 Total Tax Rate	2022 Total Tax
Blachly	\$141,850	11.4313	\$ 1,621.53	\$146,343	11.4240	\$ 1,671.82
City of Coburg	\$272,637	16.0923	\$ 4,387.36	\$280,815	16.8107	\$ 4,720.70
City of Cottage Grove	\$164,263	18.3287	\$ 3,010.73	\$169,848	18.2968	\$ 3,107.67
City of Creswell	\$196,838	14.3771	\$ 2,829.96	\$203,421	14.4484	\$ 2,939.11
City of Dunes	\$293,049	10.6539	\$ 3,122.11	\$302,891	10.6466	\$ 3,224.76
City of Eugene	\$230,573	19.0556	\$ 4,393.71	\$238,297	19.6972	\$ 4,693.78
City of Florence	\$209,795	13.6269	\$ 2,858.86	\$216,863	13.5076	\$ 2,929.30
City of Junction City	\$198,355	16.7723	\$ 3,326.87	\$204,453	16.6147	\$ 3,396.93
City of Lowell	\$151,913	11.8958	\$ 1,807.13	\$160,294	11.8685	\$ 1,902.45
<b>City of Oakridge</b>	<b>\$107,925</b>	<b>16.2928</b>	<b>\$ 1,758.40</b>	<b>\$112,009</b>	<b>16.2951</b>	<b>\$ 1,825.20</b>
City of Springfield	\$169,835	18.4681	\$ 3,136.53	\$175,832	18.2578	\$ 3,210.31
City of Veneta	\$184,212	18.3389	\$ 3,378.25	\$189,813	19.0279	\$ 3,611.74
<b>City of Westfir</b>	<b>\$111,563</b>	<b>18.3968</b>	<b>\$ 2,052.40</b>	<b>\$114,909</b>	<b>18.3991</b>	<b>\$ 2,114.22</b>
Crow-Applegate	\$209,312	12.5335	\$ 2,623.41	\$217,228	12.8051	\$ 2,781.63
Eugene (4J School)	\$232,715	19.0556	\$ 4,434.52	\$240,588	19.6972	\$ 4,738.91
Eugene (Bethel School)	\$185,929	17.3898	\$ 3,233.27	\$191,751	17.2471	\$ 3,307.15
Mapleton	\$136,958	12.0318	\$ 1,647.85	\$142,740	11.9732	\$ 1,709.05
Marcola	\$205,916	12.0159	\$ 2,474.27	\$213,474	11.9399	\$ 2,548.86
McKenzie	\$227,257	10.0080	\$ 2,274.39	\$238,602	10.0007	\$ 2,386.19
Pleasant Hill	\$267,494	11.7723	\$ 3,149.02	\$277,948	12.2864	\$ 3,414.98
River Road	\$181,058	16.3593	\$ 2,961.98	\$186,507	17.0777	\$ 3,185.11
Santa Clara	\$191,943	12.3579	\$ 2,372.01	\$197,725	13.0763	\$ 2,585.51
Lane County	\$206,708	19.0556	\$ 3,938.94	\$213,763	19.6972	\$ 4,210.53
Springfield School	\$180,683	18.4681	\$ 3,336.87	\$186,993	18.2578	\$ 3,414.08

[Table from Lane County Assessor's Office]

Table 10 PERS Information

ACTUARIAL VALUATION REPORT

City of Oakridge

## Executive Summary

### Employer Contribution Rates

SLGRP employers have the option to elect separate Tier 1/Tier 2 rates to be applied to general service and police and fire payroll or to have the default blended rate apply to all Tier 1/Tier 2 payroll.

The following table summarizes the employer contribution rates effective July 1, 2023 through June 30, 2025 for each type of payroll. There are separate normal cost rates for each of the payrolls based on the benefit structure supported by that payroll. The other rates apply to all payrolls regardless of the benefit structure to which they are attributed.

#### ***Employer Rates Effective July 1, 2023 for City of Oakridge***

	Payroll				
	Tier 1/Tier 2			OPSRP	
	Default	Optional Separate Rates		General Service	Police & Fire
All T1/T2 Payroll	General Service	Police & Fire			
<b>Pension</b>					
Normal cost rate	19.64%	15.53%	22.29%	9.89%	14.68%
Tier 1/Tier 2 UAL rate <sup>1</sup>	12.61%	12.61%	12.61%	12.61%	12.61%
OPSRP UAL rate	1.69%	1.69%	1.69%	1.69%	1.69%
Pre-SLGRP pooled liability rate	(1.39%)	(1.39%)	(1.39%)	(1.39%)	(1.39%)
Transition liability/(surplus) rate <sup>2</sup>	5.27%	5.27%	5.27%	5.27%	5.27%
Side account rate relief <sup>2</sup>	0.00%	0.00%	0.00%	0.00%	0.00%
Member redirect offset <sup>3</sup>	(2.40%)	(2.40%)	(2.40%)	(0.65%)	(0.65%)
<b>Net employer pension contribution rate</b>	<b>35.42%</b>	<b>31.31%</b>	<b>38.07%</b>	<b>27.42%</b>	<b>32.21%</b>
<b>Retiree Healthcare</b>					
Normal cost rate	0.04%	0.04%	0.04%	0.00%	0.00%
UAL rate	(0.04%)	(0.04%)	(0.04%)	0.00%	0.00%
<b>Net retiree healthcare rate</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Total net employer contribution rate</b>	<b>35.42%</b>	<b>31.31%</b>	<b>38.07%</b>	<b>27.42%</b>	<b>32.21%</b>

In this report, the payroll of Tier 1 and Tier 2 members is referred to as Tier 1/Tier 2 valuation payroll. Combined valuation payroll refers to the payroll for Tier 1/Tier 2 members, OPSRP general service members, and OPSRP police and fire members.

<sup>1</sup> Includes Multnomah Fire District #10 rate and any impact of rate collar developed on page 41 of the system-wide actuarial valuation report.

<sup>2</sup> The transition liability/(surplus) rate and side account rate relief shown may be reduced such that the net pension contribution rate does not go below 0.00%.

<sup>3</sup> Redirected member contributions under Senate Bill 1049 (2.50% of payroll for Tier 1/Tier 2 and 0.75% of payroll for OPSRP) will offset employer contribution rates. Redirect does not apply to members with monthly pay below a threshold. The values shown in the table incorporate an estimate of the effect of this limitation.

## Executive Summary

### Principal Valuation Results

A summary of principal valuation results from the current valuation and the prior valuation follows. Any changes in actuarial assumptions, methods, or plan provisions between the two valuations are described later in this report. More detailed information can be found in the system-wide actuarial valuation report.

#### ***City of Oakridge***

	Actuarial Valuation as of	
	December 31, 2021	December 31, 2020
Allocated pooled SLGRP T1/T2 UAL	\$1,946,031	\$2,824,168
Allocated pre-SLGRP pooled liability/(surplus)	(99,787)	(121,568)
Transition liability/(surplus)	377,727	423,739
Allocated pooled OPSRP UAL	164,123	284,487
Side account	0	0
Net unfunded pension actuarial accrued liability	2,388,094	3,410,826
Combined valuation payroll	1,335,647	1,389,793
Net pension UAL as a percentage of payroll	179%	245%
Pre-SLGRP pooled rate	(1.39%)	(1.42%)
Transition rate	5.27%	4.95%
Side account rate relief	0.00%	0.00%
Allocated pooled RHIA UAL	(\$41,492)	(\$31,921)
Allocated pooled RHIPA UAL	\$0	\$0

In the above exhibit, UAL amounts for the various pools (SLGRP Tier 1/Tier 2 Pension, OPSRP, RHIA, and RHIPA) are allocated pro-rata based on the ratio of an employer's combined valuation payroll to the combined valuation payroll of the applicable pool. This allocation differs from the proportionate share of Net Pension Liability (NPL) that will be allocated to employers under GASB 68.

RHIPA liabilities are allocated to State Agencies and the State Judiciary, the only employers participating in the RHIPA program.

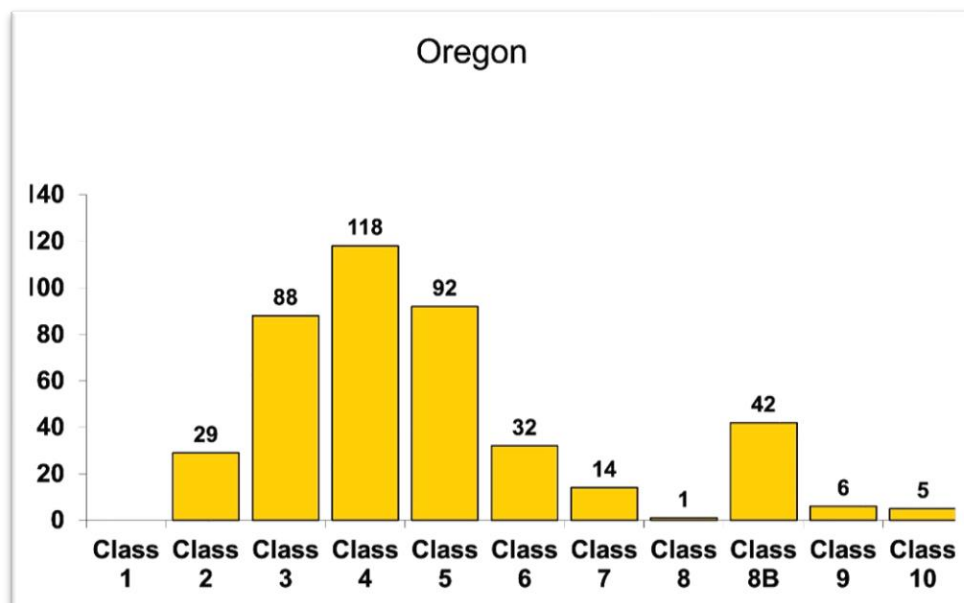
## ISO [Insurance Services Office]

ISO- Insurance Services Office, Inc. is a private company that collects and evaluates information from communities on their structure fire suppression capabilities. ISO serves insurance companies, fire departments, insurance regulators and others by providing information about fire risk and the community's fire department in suppressing structure fires. While many insurance companies utilize ISO's community grading as part of establishing fire insurance rates, others do not.

ISO analyzes relevant data and assigns a Public Protection Classification grade on a scale of 1 to 10. A community's PPC grade depends on:

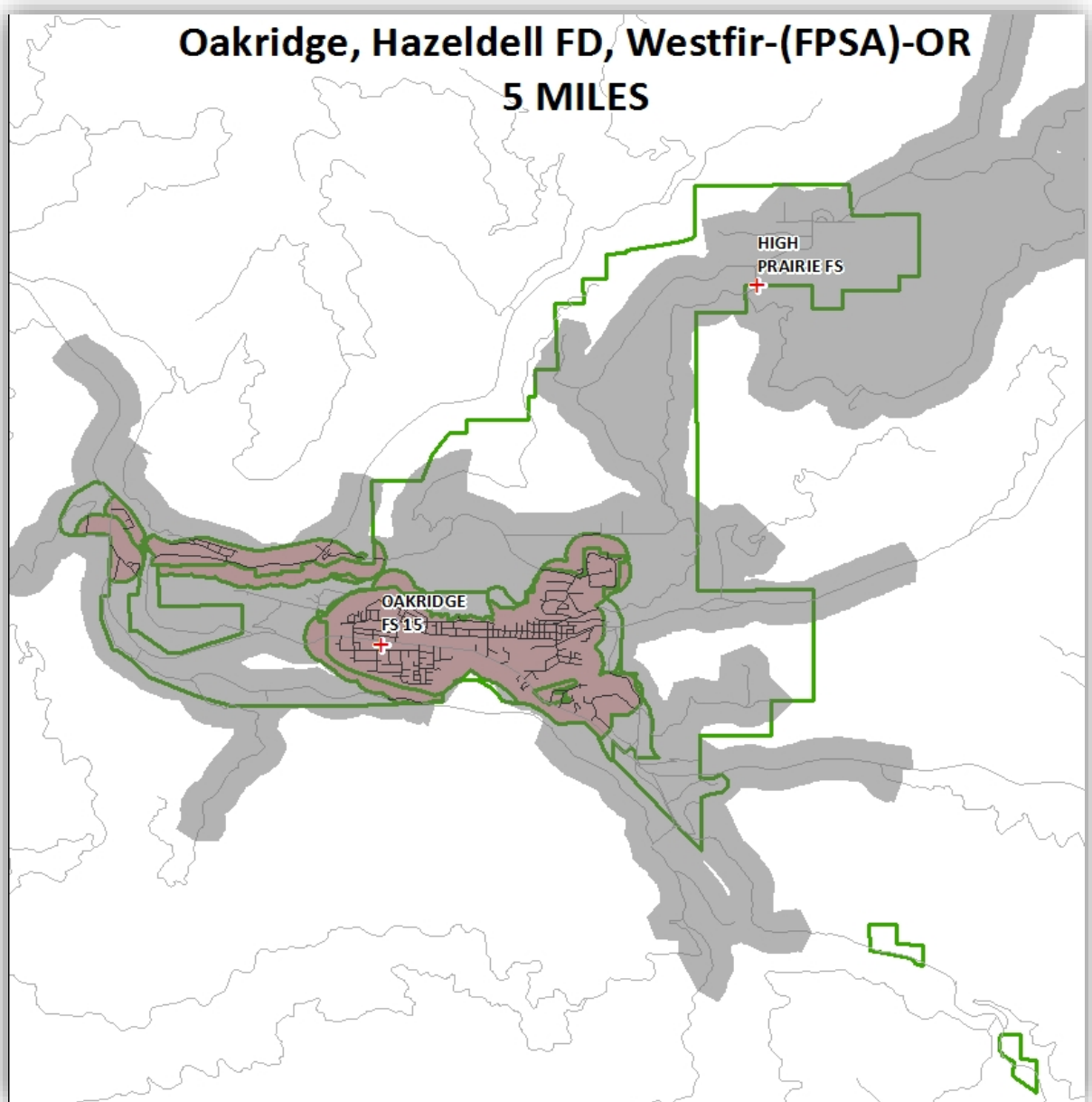
- **Need Fire Flows**- taken from representative building locations to determine the theoretical amount of water necessary for fire suppression purposes.
- **Emergency Communications**- including emergency reporting, telecommunicators, and dispatching systems.
- **Fire Department**- including equipment, staffing, training, geographical distribution of fire companies, operational considerations, and community risk reduction [fire prevention activities].
- **Water Supply**- including inspection and flow testing of fire hydrants, alternative water supply operations [water tender shuttles], and a careful evaluation of available water compared to the amount needed to suppress fires up to 3,500 gpm.

ISO grading scale is from 1 to 10. A 1 represents an exemplary fire suppression program, and a class 10 is graded as 'unprotected', meaning that the area's fire suppression program does not meet ISO's minimum criteria. Below is a distribution of ISO PPC grading for fire departments in Oregon.



Oakridge, Westfir and Hazeldell were last graded in February 2016, and were graded as a combined agency. Two separate reports were created- one in which the areas were served by fire hydrants, essentially areas within the cities of Oakridge and Westfir. This is reported in the ISO 'Oakridge FPSA' report [Fire Protection Service Area]. Areas not served by fire hydrants [mostly outside the city limits of Oakridge and Westfir] are included in the Oakridge FDS' report [Fire Department Supply]. This area is served via fire department water tenders.

A map showing the 2 areas [FPSA and FDS] is below. The area in pink is the hydranted 'FPSA' area; the other areas are included in the FDS report. The green line indicates fire district boundaries, the gray area is within 5-road miles of a recognized fire station.





The Oakridge FPSA grade is Class 4. Again, this is the area served by fire hydrants. The areas not served by fire hydrants [FDS report] has a split grade: Class 5/10. The Class 5 relates to properties within 5-road miles of a recognized fire station. The Class 10 relates to areas outside of the 5-road miles of a recognized fire station.

The PPC grade is based on a 100-point scale:

PPC	Points
1	90.00 or more
2	80.00 to 89.99
3	70.00 to 79.99
4	60.00 to 69.99
5	50.00 to 59.99
6	40.00 to 49.99
7	30.00 to 39.99
8	20.00 to 29.99
9	10.00 to 19.99
10	0.00 to 9.99

Oakridge FPSA points [area served by fire hydrants] is 60.71. Of concern is that this grading is less than 1-point from being downgraded to a Class 5. The Oakridge FDSA [area served by water tenders and within 5-road miles of a recognized fire station] is 55.16.

A breakdown in the grading points follows<sup>8</sup>:

FSRS Feature	FPSA Area Credit	FPS Area Credit	Available Credits
<b>Emergency Communications</b>			
414 Credit for Emergency Reporting	0.30	0.30	3
422 Credit for Telecommunicators	4.00	4.00	4
432 Credit for Dispatch Circuits	1.13	1.13	3
<b>440 Credit for Emergency Comms</b>	<b>5.43</b>	<b>5.43</b>	<b>10</b>
<b>Fire Department</b>			
513 Credit for Engine Companies	5.73	5.73	6
523 Credit for Reserve Pumpers	0.48	0.48	0.50
532 Credit for Pump Capacity	3.00	3.00	3
549 Credit for Ladder Service	1.84	1.13	4
553 Credit for Reserve Ladder/Service	0.00	0.00	0.50
561 Credit for Deployment Analysis	3.94	2.68	10
571 Credit for Company Personnel	5.15	3.46	15
581 Credit for Training	3.54	3.54	9
730 Credit for Operational Considerations	2.00	2.00	2
<b>590 Credit for Fire Department</b>	<b>25.68</b>	<b>22.02</b>	<b>50</b>
<b>Water Supply</b>			
616 Credit for Supply System	20.70	19.85	30
621 Credit for Hydrants	2.95	2.95	3
631 Credit for Inspection & Flow Testing	5.48	5.48	7
<b>640 Credit for Water Supply</b>	<b>29.13</b>	<b>28.28</b>	<b>40</b>
<b>Divergence<sup>9</sup></b>	<b>-4.29</b>	<b>-5.33</b>	<b>--</b>
<b>Community Risk Reduction</b>	<b>4.76</b>	<b>4.76</b>	<b>5.50</b>
<b>Total Credit</b>	<b>60.71</b>	<b>55.16</b>	<b>105.50</b>

<sup>8</sup> The full ISO report with detailed information is available at the Oakridge Fire Department

<sup>9</sup> Divergence is a reduction based on the difference between water supply and fire department scores

There is some consideration regarding 9-1-1 dispatch centers as it affects call taking and dispatching efficiency, as well as ISO credit.

Currently 9-1-1 calls are received by Central Lane 9-1-1 center in Eugene. This dispatch center serves all Lane County Fire Districts except for Siuslaw Vally Fire and Rescue and Oakridge Fire-EMS. Oakridge is contracting with Junction City for dispatch. Junction City Fire District was previously dispatched by Junction City, but now contracts with Central Lane.

Under this scenario, a call is received by Central Lane, and the call information is transferred to Junction City for dispatch. If the original caller has updated information, it again is received by Central Lane and then information is again relayed to Junction City, then relayed to responding units.

There is also a bit of variation in ISO credits for each dispatch center.

	Total Available Points	LCSO Dispatch Points 2016 rating	Junction City Dispatch 2016 rating	Central Lane Dispatch Points 2018 rating
414 Credit for Emergency Reporting	3	0.30	.30	3.0
422 Credit for Telecommunicators	4	4.00	4.00	3.7
432 Credit for Dispatch Circuits	3	1.13	1.05	2.85
<b>440 Total Credit for Emergency Communications</b>	<b>10</b>	<b>5.43</b>	<b>5.35</b>	<b>9.55</b>