

SISTERS – CAMP SHERMAN RURAL FIRE PROTECTION DISTRICT



Fiscal Year
2017-2018

Adopted Budget Document

Sisters-Camp Sherman Rural Fire Protection District

“Protecting Life and Property through Quality Service”



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INTRODUCTION

Welcome to the Budget of the Sisters-Camp Sherman Rural Fire Protection District for the Fiscal Year 2017-2018 which runs from July 1 through June 30. This Budget has been prepared with many hours of staff time and consideration from all staff as well as a participating board member on the budget team.

The following information has been approved by the Budget Committee and adopted by the Board of Directors. The District strives to provide transparency in its finances and encourages community participation in deciding the priorities of the District.

DISTINGUISHED BUDGET AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Sisters-Camp Sherman Rural Fire Protection Dist.

Oregon

For the Fiscal Year Beginning

July 1, 2016

A handwritten signature in black ink, reading 'Jeffrey R. Enos'. The signature is written in a cursive style with a prominent 'J' and 'E'.

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award to Sisters-Camp Sherman RFPD, Sisters, Oregon for its annual budget for the fiscal year beginning July 1, 2016. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications medium. The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and therefore are submitting it to GFOA to determine its eligibility for another award.

INTRODUCTION OF MEMBERS

BOARD OF DIRECTORS

Term Expires

Position 1: Heather Johnson	<i>June 30, 2017</i>
Position 2: Roger White	<i>June 30, 2017</i>
Position 3: Don Boyd (Secretary)	<i>June 30, 2017</i>
Position 4: Chuck Newport (President)	<i>June 30, 2019</i>
Position 5: Bill Rainey (Vice President)	<i>June 30, 2019</i>

BUDGET COMMITTEE

Term Expires

Ken Jones	<i>June 30, 2017</i>
Connie Dingeman	<i>June 30, 2017</i>
Russ Morrison	<i>June 30, 2018</i>
Chris Tosello	<i>June 30, 2018</i>
Jeff Tryens	<i>June 30, 2018</i>

The Budget Committee is comprised of the Board of Directors and (5) citizen volunteers appointed by the Board.

DISTRICT ADMINISTRATIVE STAFF

Roger Johnson, Fire Chief	Serving Since 2012
Tim Craig, Deputy Chief of Operations	Serving Since 2015
Gary Marshall, Fire Safety Manager	Serving Since 2014
Kay Johnson, Finance Manager	Serving Since 2014
Julie Spor, Administrative Assistant	Serving Since 2003

MISSION, VISION AND VALUES

MISSION STATEMENT

“Protecting life and property through quality service!”

VISION STATEMENT

“To minimize the loss of life and property by providing customer-focused prevention and emergency services”

VALUE STATEMENTS

We value:

- Our community and the opportunity to serve
- Excellence and professionalism
- Clear and effective communication
- Innovation
- Collaboration and teamwork within and outside our department
- Stewardship of public resources
- Honesty and integrity
- A pleasant and positive work environment
- Compassion
- Treating all people as we expect to be treated
- Health and wellness
- Work / life balance
- Excellence through training and education
- Having fun together

FIRE STATIONS

Sisters-Camp Sherman Fire District operates out of four fire stations located throughout the Fire District:



STATION 701 – MAIN FIRE STATION & ADMINISTRATION OFFICE

301 South Elm Street – Sisters, Oregon



STATION 702 – TOLLGATE SUBDIVISION

69351 Lariat Street – Sisters, Oregon



STATION 703 – SQUAW CREEK CANYON RECREATIONAL ESTATES SUBDIVISION

17233 Buffalo Drive – Sisters, Oregon

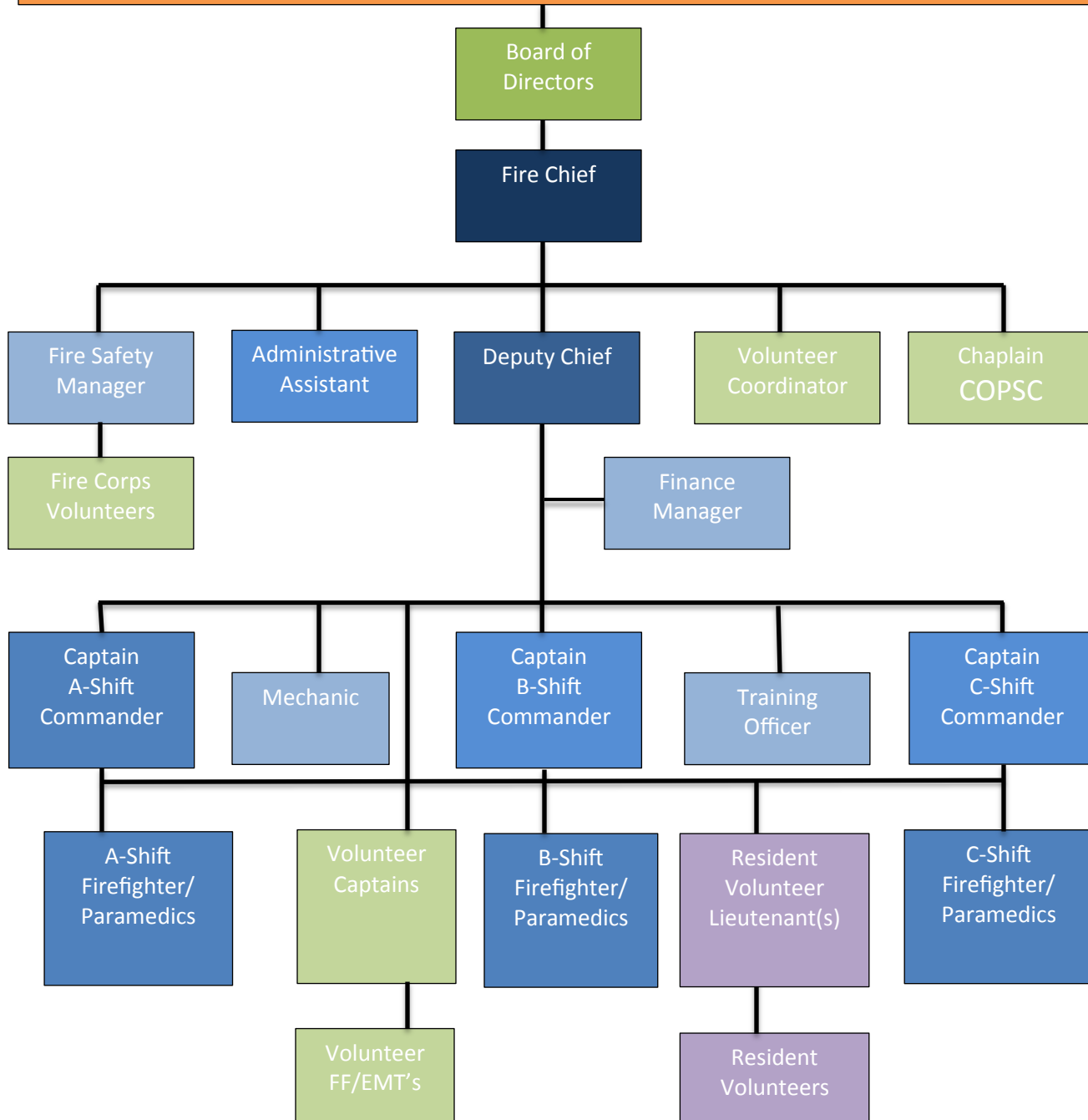


STATION 704 – CAMP SHERMAN

13033 SW FS Road 1419 – Camp Sherman, Oregon

ORGANIZATIONAL CHART

Residents of the Sisters-Camp Sherman Rural Fire Protection District



PERSONNEL SUMMARY

PAID PERSONNEL BY DEPARTMENT

	Actual 2014/15	Actual 2015/16	Budget 2016/17	Proposed 2017/18
Administration				
Fire Chief	1.00	1.00	1.00	1.00
Part Time - Fire Safety Manager	0.50	0.50	0.50	0.50
Part Time - Finance Manager	0.50	0.50	0.50	0.50
Administrative Assistant	1.00	1.00	1.00	1.00
Operations				
Deputy Chief of Operations	1.00	1.00	1.00	1.00
Part Time - Training Officer	0.00	0.00	0.00	0.25
Shift Commanders	3.00	3.00	3.00	3.00
Firefighter/Paramedics	6.00	6.00	6.00	6.00
Temporary Firefighters/Paramedics	0.00	0.00	0.00	0.33
Maintenance				
Part Time - Mechanic	0.30	0.30	0.30	0.40
Part Time - Cleaning Staff	0.03	0.03	0.05	0.08
Part Time - General Maintenance	0.40	0.40	0.40	0.40
Volunteers				
Part Time - Volunteer Coordinator	0.02	0.02	0.02	0.02
Board Members	0.03	0.03	0.03	0.03
	13.78	13.78	13.80	14.51

SUMMARY OF PERSONNEL CHANGES

Review of the Past Year

An evaluation of the fleet maintenance program was completed at the end of 2016 and a staffing change was made in the mechanic position. All other personnel remained relatively the same.

Planning for the Upcoming Fiscal Year

Due to a Shift Commander injury, the District has anticipated a possible six month sick leave. In order to backfill this position, a temporary firefighter/paramedic was hired May 2, 2017.

After a thorough evaluation of the District's training program and review of outside Department training programs, the District is currently considering a part-time Training Officer position. Details of the position have not yet been finalized. Funds have been budgeted for this position.

ABOUT THE DISTRICT

Sisters-Camp Sherman Rural Fire Protection District (The District) operates under Oregon Revised Statutes Chapter 478 as a separate municipal corporation and is managed by a Board of Directors composed of a President and four Directors. The Board employs the Fire Chief to manage the day-to-day operations of the District.

The Sisters Fire Department was formed on May 10, 1937. In 1991, the Camp Sherman Fire District and the Sisters Fire Department merged into one organization to become the “Sisters – Camp Sherman Rural Fire Protection District”. The District is a premier provider of emergency services in northwest Deschutes County, Oregon – protecting residents and businesses along the Highway 20 corridor and forest recreation areas of Sisters and Camp Sherman.

The District provides firefighting, emergency medical services, vehicle extrication and specialized rescue and fire prevention services to a 55 square mile area including the City of Sisters and the Camp Sherman community from four fire stations. In addition, District personnel provide advanced life support emergency medical and ambulance transport services to an area over 800 square miles.

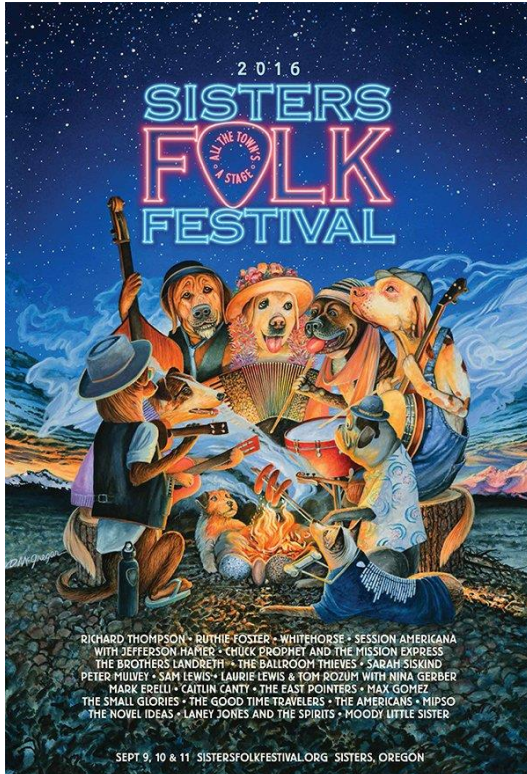
The District currently maintains a fleet of five fire engines, three ambulances, four light and one heavy brush engines, three water tenders and four command vehicles.

The District has 15 employees including 6 Firefighter/Paramedics, 3 Shift Commander/ Paramedics, a Deputy Chief, a Fire Chief, a Fire Safety Manager, an Administrative Assistant, a Finance Manager, and a Mechanic. The District relies heavily on its 63 volunteers including Resident Volunteers and Fire Corps members.



POPULATION AND DEMOGRAPHICS

The District serves two communities (Sisters and Camp Sherman) as well as adjacent rural areas with a combined population of approximately 6,500 permanent residents. Along with the resident population, the area is recognized nationally as a tourist destination and the City of Sisters hosts numerous statewide, regional and multi-national events that draw as many as 10,000 tourists at a given time.



The Sisters Folk Festival is held the weekend following Labor Day in September each year where “all the town’s a stage”. It’s a three-day celebration of roots music from blues to bluegrass on ten stages drawing thousands of listeners since 1995.



Sisters Park and Rec District also hosts several sports tournaments throughout the year, drawing several thousand visitors to each event.



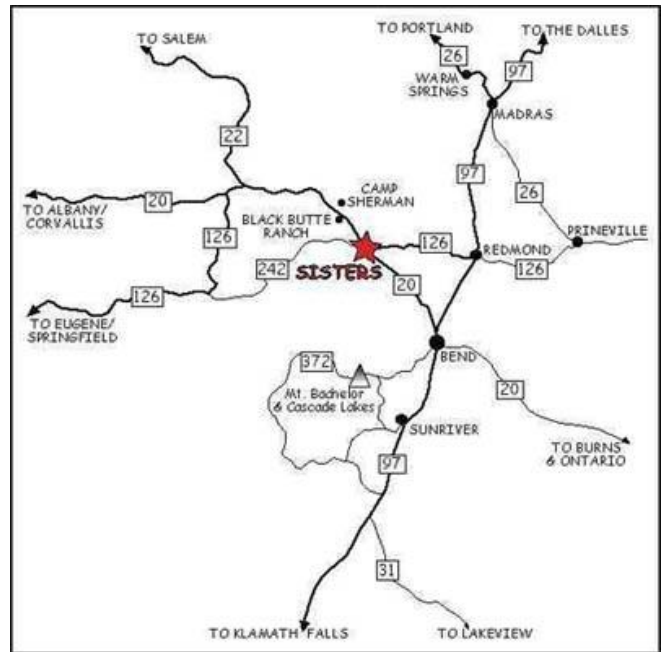
District volunteers and employees help display over 1300 quilts for the Sisters Outdoor Quilt Show...the largest in the world. It is held the second Saturday in July since 1975.



While the rodeo grounds are outside the Fire District boundaries, it is in the District’s ambulance service area. Employees and volunteers staff the on-call ambulance. The Sisters Rodeo is held the second weekend in June since 1941.

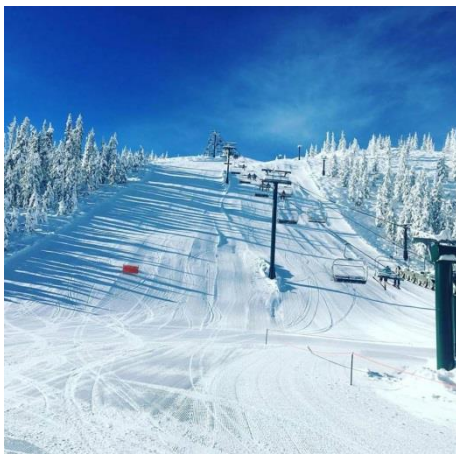


The location of the District along state Highways 20, 126, and 242 (the only east-west arterials through Central Oregon), makes the area a prime economic region of the state. The intersection of these major highways near the City of Sisters creates the risk of a major emergency due to the high volume of traffic passing through the district daily. Potential threats range from multi-vehicle accidents, chemical spills, terrorist attacks, or an attempt to disrupt the State's transportation network. Though a relatively small department in a rural district, the Sisters-Camp Sherman Fire District must be equipped and prepared to respond to a wide variety of incidents due to this risk.



Sisters-Camp Sherman Fire District is located in Deschutes and Jefferson Counties. The east-west arterial connecting Central Oregon to the west valley passes through the Santiam Pass west of Sisters and includes a popular ski resort at the pass. Driving times from an incident to the nearest hospital can total 90 minutes during the winter months.

Sisters is a modern western community, known for its charming village setting and western-themed downtown with unique shops, galleries, and restaurants celebrating the spirit of the American West.

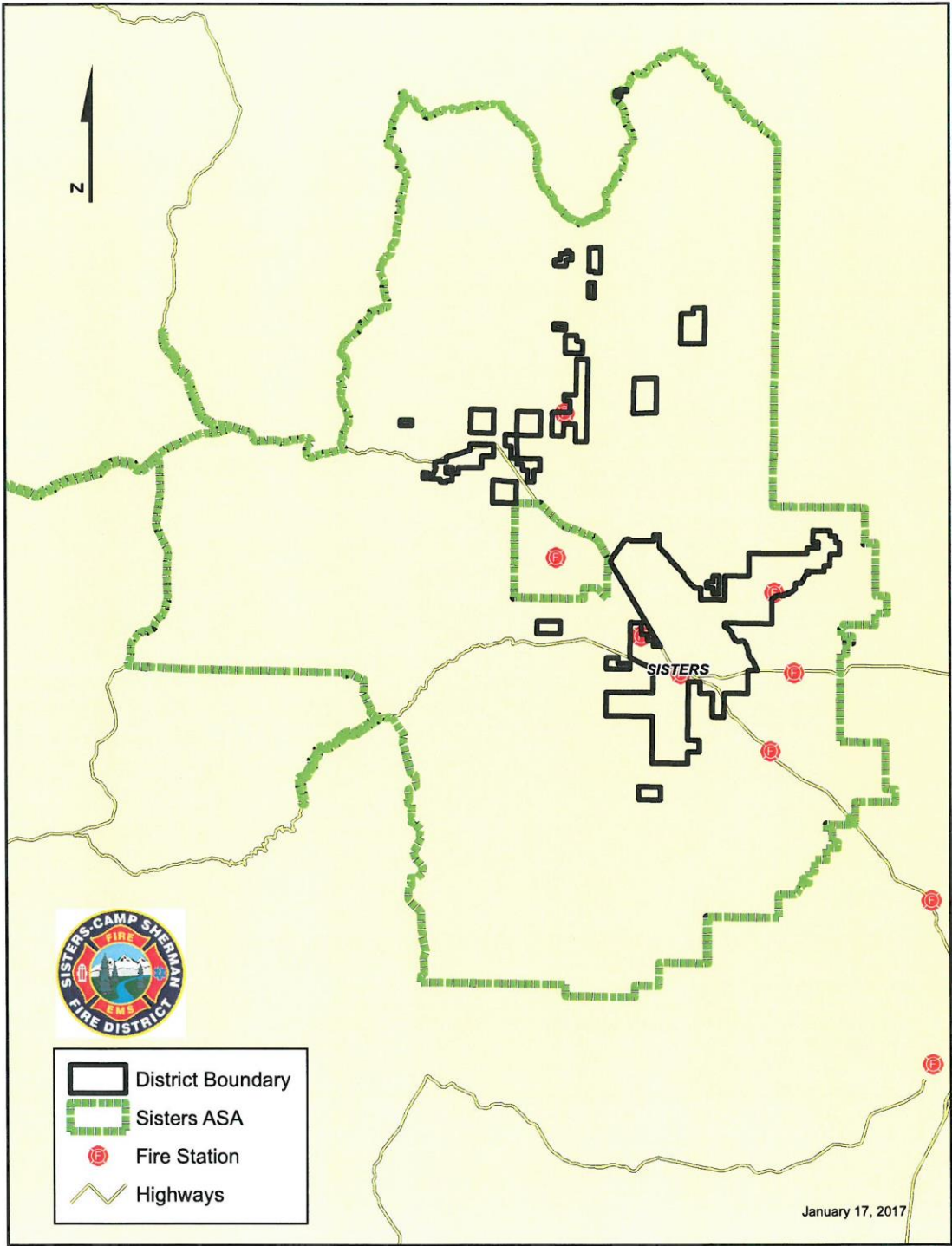


Hoodoo is a ski resort located near the summit of Santiam Pass on Highway 20. While outside the Fire District boundaries, the ski resort is located inside the District's ambulance service area.



The District boundaries include Camp Sherman, an unincorporated community in Jefferson County, Oregon located on the Metolius River. The population consists of a few hundred year-round residents, swelling to several thousand during the summer. The community includes an elementary school, a general store and a post office.

GEOGRAPHICAL MAP



BUDGET MESSAGE

Budget Committee Members and Citizens:

I am pleased to present to you the proposed budget for fiscal year 2017/18 for the Sisters-Camp Sherman Rural Fire Protection District. An internal budget committee consisting of the Administrative staff, Career staff, Volunteers and a representative from the Board of Directors worked over the past several months to prepare the budget document. Employees and program managers were encouraged to submit budgetary requests during the preparation of the budget.

Key Economic Factors and Assumptions

Home values in Deschutes County are increasing faster than most places in the United States. The Federal Housing Finance Agency's Dec 2016 report shows home values increasing in the Bend/Redmond area 10.88% from the previous year, a ranking of 8th in the nation. The Deschutes County Assessor is projecting a 6% increase in assessed value in 2017/18 for properties outside of the City limits of Sisters. Within the city limits of Sisters, the Assessor is projecting a 10% growth in assessed value. The increase in assessed value growth within the City of Sisters likely will not generate a commensurate increase in revenue to the District due to the existence of an urban renewal district and enterprise zone within the City. The proposed budget reflects a conservative 6% increase in revenue. New construction within the City of Sisters included 51 building permits issued in 2016. Increasing valuations and increased new construction activity coupled with a constitutional permanent tax rate of \$2.7317/\$1,000 of assessed valuation should provide for stable growth in the near future.

In addition to the District's permanent tax rate of \$2.7317/\$1,000 of assessed value, the District also receives funds as a result of the issuance of General Obligation Bonds in 2007. The bonds were issued to pay for the construction and remodel of the District's main fire station. The District issued refunding bonds in November of 2016 reducing the interest rate on the bonds from 4.5% to 1.87%. The reduction in interest rates is expected to save District residents \$195,000 over the next 11 years.

House Price Appreciation by State for Period ended Dec 31, 2016

State	Rank	1-Yr	5-Yr	Since 1991
Oregon	1	10.98%	56.09%	283.87%
Colorado	2	10.62%	58.93%	305.16%
Florida	3	10.40%	60.14%	171.74%
Washington	4	10.19%	51.82%	209.13%
Nevada	5	8.95%	92.03%	114.86%
Utah	6	8.44%	46.56%	250.68%
Montana	7	8.37%	28.70%	268.01%
Texas	8	7.69%	40.67%	163.29%
Idaho	9	7.41%	48.44%	173.73%
Arizona	10	7.36%	65.84%	179.17%
USA		6.15%	33.05%	138.08%

Expenditures

Personnel Services

The proposed operating budget for fiscal year 2017/18 is \$4,604,030. Personnel services account for 47% of the total budget at \$2,143,280. This represents a 12% increase over last year's budget. The increase is mainly due to the additional Training Officer position, a temporary Firefighter/Paramedic to help cover shifts during a Shift Commander's recovery from injuries sustained while on vacation, and an overall increase in the salary schedule to be more competitive with local salaries for like positions. The District is staffed with nine career line staff personnel and four FTE administrative personnel (including two half-time staff). The District also has six Resident Volunteer firefighters, three EMS scholarship students and 58 Volunteer firefighters, EMS, and Fire Corps volunteers. In 2016, the District responded to 1,227 emergency incidents.

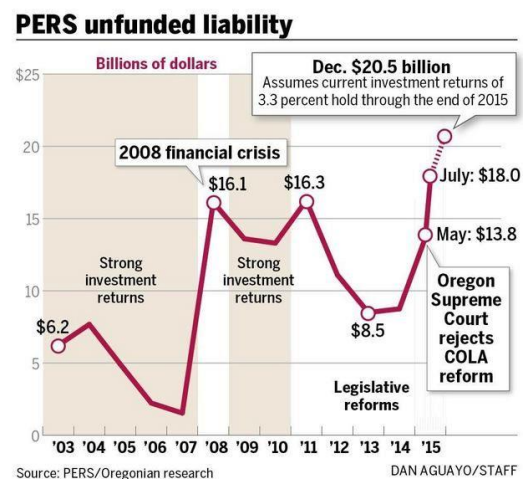
Salary: Salary and benefits for career employees are reviewed by the Board of Directors every two years. The Board reviews comparable salary information with career departments in the tri-county region along with similar size departments in the state when making salary and benefit decisions. A review was completed for the 2017/18 budget and the Board has approved a new salary schedule for all employees. Salary adjustments varied by rank and tenure within the District. Many employees also receive step raises consistent with the approved salary schedule.

Medical Insurance: The District provides a medical insurance plan for its full time employees. In addition to the medical insurance plan, the District provides a VEBA Health Reimbursement Plan with variable contributions depending on the size of the family covered by the plan. The District participates in the Oregon Fire Chiefs Association (OFCA) group plan through Special Districts Insurance Services (SDIS). Group Health insurance costs were held to a minimal 4% increase as the OFCA group plan was included under the SDIS umbrella. Typical group medical insurance rates are increasing at an average of 4% this year, so this increase is still in line with the national average.

PERS: The District participates in the Public Employees Retirement System (PERS) and experienced a 25% increase in rates due to its specific unfunded liability status; PERS anticipated earning on investments was lower than projected, as well as liabilities from a reversal of cost cutting laws from 2015. These rates are set for two years and are expected to increase another 25% in 2019/20. The District set aside reserve funds in 2016/17 in anticipation of this large increase. The 2017/18 budget does not anticipate needing to use these funds, and again sets aside more funds for future years.

Materials and Services & Capital Outlay

Materials and Services account for 15% of the budget at \$682,837 with Capital Outlay accounting for less than 2% at \$68,020. The District has anticipated future costs by saving for anticipated expenditures



in the future. An Apparatus and Equipment Master Plan was finalized at the end of the 2015/16 budget year. This plan provides annual funding into a reserve account to prepare for replacement of aging apparatus and equipment.

Debt Service

The proposed budget represents the eleventh year of a 20-year Bond originally dated 2007. Due to refinancing in 2017, the District saved approximately \$16,000 from the previous year's budget. The 2017/18 budget provides for total principal and interest payments of \$179,876 to Columbia Bank.

Contingency

The Board of Directors has a policy that the Operating Contingency will be ten percent of expenditures (not including transfers). The proposed budget reflects this contingency amount at \$289,414. Contingency amounts are used in cases outside of normal operating expenditures. In 2016/17, contingency was used due to excess expenditures from the snow storm.

Ending Fund Balance

The Board of Directors has a policy to calculate a proposed ending fund balance in order to prepare for expenditures prior to tax revenue receipts in November. This calculation is 5/12 of Personnel Services, ¼ of Materials & Services, ¼ Capital Outlay, less 5/12 ambulance income. Staff has allocated \$914,081 for the projected Ending Fund Balance.

Fund Transfers

Staff is proposing to transfer \$506,398 into the Reserve Funds. Equipment fund to receive \$245,948, Building Fund to receive \$205,450, and Employment fund to receive \$55,000.

Significant Budget Items

The Budget Committee should note the following assumptions used in the upcoming budget preparation that may be significant in its overall impact on the District.

- A proposed ambulance rate increase from \$900 to \$1500 will be voted on at the June 2017 board meeting. This budget reflects the additional revenue expected to be received due to this rate increase. Last year's budget was \$300,000. Due to an increased number of ambulance transports, revenue is expected to reach \$375,000. With the increase in rates, the budget is set at \$400,000 for the next fiscal year. Ambulance rates were compared to other departments around the area. Ours were found to be significantly lower. The proposed rate would be \$100 above the median rate charged in the tri-county area. The increase does not affect Medicare/Medicaid patients as these reimbursement rates are set by the government. Approximately 62% of the ambulance transports for the District are Medicare/Medicaid

patients. These fees do not cover 100% of the cost of running an ambulance service, but the increase in rates will help bridge the gap.

- The District is selling the following apparatus: Rescue 761 to the City of Bend for \$40,000. This amount is reflected in the Miscellaneous Revenue budget line item.
- Following a salary study, the District approved an approximate 5% adjustment to the salary schedule. Additionally, a 1.67% COLA was approved.
- Ambulance billing was outsourced to Systems Design as of January 1, 2017 after a study and evaluation process determined this would be a cost-neutral move as well as free up time in the Administrative Assistant position to help with public information and additional support for Fire Safety Manager and Deputy Chief.
- Due to increased usage, Administrative Assistant position cell phone reimbursement was increased to Shift Commander level.
- The projector in the Community Hall needs replaced. An amount of \$5,000 was set aside for a new projector/smart board.
- An additional \$3,000 was added to VEBA benefits for a part-time employee who is not PERS-eligible.
- Fire Corps is expanding services to include senior safety with a \$1,500 budget. A \$1,500 car seat grant was applied for. AED grant funds of \$2,000 will be set aside to help purchase more AED's in the community. Fuels reduction will also be a goal of the Fire Corps through Firewise communities with \$1,500 budgeted. Fire Corps funds are also used to fund supplies for the CPR/AED/First Aid classes as well as address signs. Total Fire Corps budget \$12,500.
- PERS retirement costs increased an average of 25%. An additional 25% increase is expected in two years. \$55,000 was set aside last year to help with this increase. The 2016/17 budget was able to absorb this increase and not use these reserve funds, however in order to be prepared for the increase in two years, an additional \$55,000 was reserved for future increases.
- A temporary Firefighter/Paramedic was hired May 2, 2017 to backfill a position while one Shift Commander is on long-term sick leave due to an off-duty injury. Funds have been budgeted for up to six months for this position.
- Funds are set aside for a part-time training officer position. Details are being finalized.
- Improvements in facilities include creating a dorm addition to Station 704, engineering and plan design for Station 703 apparatus doors, and reconfiguring the heating from electric to radiant

propane in the Station 701 bays to allow for full generator powering of the building. Total budget \$125,000.

- The training center has improvement plans for paving addition of berm, and a bioswale. Total budget \$150,000.
- The District is participating in the regional Assistance to Firefighters Grant proposal to help with upgrading its communications equipment as directed by the FCC. This is a matching grant where the District will be responsible for 5-10% for its support. Bend Fire has agreed to apply for the grant and will be managing it. The District has budgeted \$25,000 for its portion of the grant. If the agencies do not receive this grant, the cost to upgrade the District's radio equipment could be more than \$250,000.

2016-2017 History

Total revenue for the District has exceeded budgeted amounts by 2.6% as of April 30, 2017. This increase is mostly due to a higher than anticipated ending fund balance from 2015/16.

The beginning fund balance for 2016/17 was \$1,746,854 which was 8.7% more than projected. This increase was attributable to lower material costs, and tax collections that exceeded projections.

Ambulance revenues in 2016/17 are trending even higher than in previous years and what was budgeted. Total ambulance collections are \$333,000 with two months remaining in the budget year. Accounts that are more than 60 days delinquent total \$55,922 as of March 31, 2017. Over 45% of these accounts are 180 days delinquent and will likely be turned over to collections.

The District created its first Annual Report for 2016 which was well received and provides an easy-to-read format for feedback to the community, staff, and volunteers on the accomplishments for the previous year.

FISCAL YEAR 2017-2018

The proposed operating budget for fiscal year 2017/2018 is \$4,604,030. The proposed budget includes a 6% increase in taxable assessed value and assumes a 94% tax collection rate.

The Personnel Services categories include adjustments averaging 5%, step increases for permanent employees and a 1.67% cost of living adjustment. Eight employees are at the top of the salary schedule. Once employees reach the top of the salary schedule they no longer receive step raises. Employees do receive longevity pay and cost of living adjustments once reaching the top of the salary schedule.

Health insurance premiums experienced a 4% increase in costs. The District stayed with the OFCA group which moved under the SDIS umbrella. MODA continues to manage the administration so the employees should not notice any change; however SDIS will be the insuring agency.

PERS rates experienced a large increase and are discussed later in this budget.

The permanent tax rate levied for Fire District residents in Deschutes and Jefferson Counties continues to be \$2.7317 per thousand of taxable assessed value.

POTENTIAL FOR FUTURE ADVERSE BUDGET IMPACTS

The District remains vigilant regarding revenue and expenditure projections. The economic climate in Deschutes County is improving and new construction is evident in the community. Employee costs continue to escalate, and the District will continue to seek efficiencies where possible. The District will continue to take a conservative approach to budgeting to ensure the quality of service, and the long term stability of the organization.

Respectfully Submitted,

Roger Johnson

Roger Johnson, Fire Chief

Sisters-Camp Sherman Rural Fire Protection District



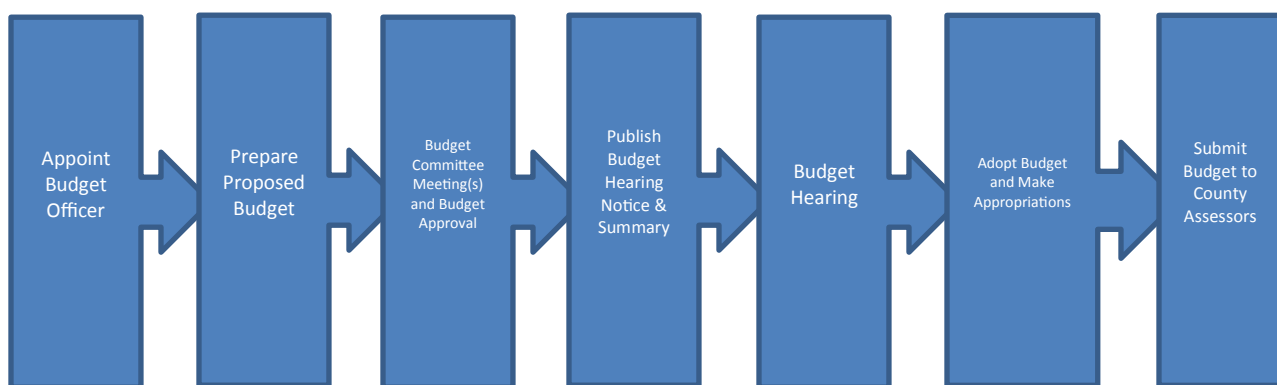
BUDGET PROCESS

The budget process for the District begins with appointment of the budget officer which, for the 2017/18 fiscal year, is the Fire Chief. The public is always invited to attend all Budget Committee meetings.

The proposed budget is created and includes historical data from previous budgets, forecasts from local taxing authorities and insurance carriers, reports from PERS, as well as other external factors affecting the District's fiscal environment.

The budget team is comprised of Administrative Staff including the Fire Chief, Deputy Chief, Finance Manager, and Administrative Assistant, a Board Member representative as well as other interested staff and volunteers. All staff were invited to participate in the process. This team prepares and reviews the proposed budget prior to presentation to the Budget Committee. The objective is to create a transparent budget process that will meet the financial needs of the District while meeting the District's vision, mission, and strategic plan. After meeting the budget objectives, surplus revenue allocation was determined by the budget team.

Once the proposed budget has been reviewed and balanced by the internal budget team, it then goes before the Budget Committee. This committee is made up of the five District Board members and five appointed community Budget Committee members. The Budget Committee reviews the document, makes any necessary changes and then approves the budget to go before the Board at a budget hearing. After adoption, the budget document is then submitted to the Deschutes and Jefferson County Assessors.



BUDGET CALENDAR

BUDGET CALENDAR FOR FISCAL YEAR 2017-2018

Appoint Budget Officer and approve Budget Calendar	February 21, 2017
Budget Team Meetings	Mar – April, 2017
Print 1 st notice of budget committee meeting	May 8, 2017
Deliver proposed budget to Committee	May 12, 2017
Print 2 nd notice of budget committee meeting	May 15, 2017
Budget committee meets	May 23, 2017
Budget committee meets again, if needed	May 24, 2017
Publish notice of budget hearing and summary budget	June 5, 2017
Budget Hearing	June 20, 2017
Board Meeting to enact resolutions to adopt budget, make appropriations, impose and categorize taxes	June 20, 2017
Post Budget on District website	June 30, 2017
Submit 2 copies tax certification to Assessors (LB-50)	July 14, 2017
Submit copy of budget to County Clerks	September 29, 2017

Oregon law allows for the District to make changes to the adopted budget through two options depending on the amount to be appropriated. If the change is 10% or less than the annual budget, the supplemental budget may be adopted at a regular meeting and is adopted by a resolution. If the change is more than 10%, a public hearing is required and the appropriation is adopted by a resolution.

BUDGET AND FINANCIAL POLICIES

Sisters-Camp Sherman RFPD functions under Oregon Revised Statutes, Chapter 478, as a separate municipal corporation and provides many services to the citizens of the Sisters, Camp Sherman, and surrounding communities. Services include EMS (basic and advanced life support), fire suppression, fire prevention, public education, and fighting wildfires.

The 2017/2018 fiscal year budget has been prepared after analyzing, evaluating, and justifying requests from all divisions, and represents the requested financial support for the operation of the functions of Sisters-Camp Sherman RFPD.

The Board of Directors' resolution adopting the balanced budget and authorizing appropriations for each fund sets the level by which disbursements cannot legally exceed appropriations. The budget will be presented departmentally and legal appropriation control will be identified and adopted by major categories or object classification. There is flexibility in the use of various line items within a major category, so long as the total category appropriation control is maintained.

The District manages its finances according to generally accepted accounting principles (GAAP). During the year, expenditures and revenues are closely monitored to ensure compliance with the adopted budget and state law. Monthly budget comparisons are distributed to management and the Board of Directors. Annually, an audit is performed and filed with the State of Oregon by an independent certified public accountant.

The District strives to prepare its annual budget in a manner that provides readers an understanding of all of the facets of the District's operations. The budget is designed to be a policy document, operations guide, financial plan, and a communications guide.

Fund Accounting

Fund coding ensures that correct budgeting, accounting, and reporting procedures are met for each of the different fund types, and that any new funds are correctly identified by type according to both financial requirements and policy.

A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Governmental funds are used to account for tax-supported activities. Proprietary funds are used to account for a government's business-type activities supported by fees or charges. Fiduciary funds are used to account for resources held by the government as a trustee or agent for others and cannot be used to support the government's own programs.

The District has appropriated and adopted six funds, all of which are considered “governmental” and include the **General Fund**, **Employment Reserve Fund**, **Building Reserve Fund**, **Equipment Reserve Fund**, **Technology Reserve Fund**, and a **Debt Service Fund**. The General Fund is also considered a major fund and is used to account for revenues and expenditures needed to run the daily operations of the District. It includes four departments including: Administration, Operations, Maintenance, and Volunteers, along with non-departmental categories of inter-fund operating transfers, and operating contingency. A major fund is one whose revenues and expenditures are at least ten percent of corresponding totals for all governmental funds and at least five percent of the aggregate amount for all governmental funds for the same item. The General Fund receives the majority of revenue from property taxes.

The Employment Reserve Fund sets aside funds for unexpected expenses related to hiring and retirements and PERS increases. The Building Reserve Fund is monies set aside for unexpected expenses related to the fire station buildings and training ground. The Equipment Reserve Fund is monies saved for replacement of old, outdated fire and ambulance vehicles or other large EMS and Fire-related equipment purchases. The Technology Reserve Fund is monies set aside to upgrade technology as needed.

Basis of Accounting and Budgeting

The District uses the accrual basis for both its basis of budgeting and accounting. Under the accrual basis, revenues are recognized when earned and expenses are recorded when a liability is incurred, regardless of the timing to related cash flows.

GENERAL FUND

The general fund has four main departments – Administration, Operations, Maintenance, and Volunteers.

Administration Department – Expenses related to administration including compensation and benefits for the Fire Chief, Administrative Assistant, Finance Manager, Fire Safety Manager, and Training Officer. Also includes expenses related to District-wide expenses such as Worker’s Compensation, audit fees, liability insurance and legal fees.

Operations Department – Expenses related to fire and life safety operations including compensation and benefits for the Deputy Chief of Operations, Shift Commanders, and Firefighter/Paramedics. Also includes expenses related to training career staff as well as fire and EMS supplies.

Restricted Reserve Funds

Sisters-Camp Sherman Fire District has set aside four (4) Reserve Funds for unanticipated costs and one (1) Reserve Fund for Debt Service. Maintaining a “restricted reserve” line item in the annual budget is an appropriate way to provide the District with financial liquidity in the event of unanticipated expenses and saving for future large expenditures.

Maintenance Department – Expenses related to maintaining the vehicles, building, and other equipment. Also includes compensation for the mechanic, cleaning staff and general maintenance summer help. Utilities and radio communication charges are also included in this department.

Volunteers Department – Expenses related to the Board of Directors stipend and volunteer coordinator compensation. Includes expenses related to training volunteers, rewarding volunteers, and public education and other activities run through the Fire Corps volunteers and the Association.

EMPLOYMENT RESERVE FUND

PERS Reserve for Future Expenditure – Anticipated cost increases for future years PERS expenses.

Reserved for Future Expenditure – Unanticipated costs for labor, separation of service, vacation and retirement payouts.

BUILDING RESERVE FUND

Training Center – Costs related to upgrading the training grounds.

Station 701 – Upgrades and maintenance expenses related to the Main Station 701.

Station 703 – Upgrades and maintenance expenses related to Squaw Creek Station 703.

Station 704 – Upgrades and maintenance expenses related to Camp Sherman Station 704.

Reserved for Future Expenditure – Unanticipated costs related to building maintenance and repairs.

EQUIPMENT RESERVE FUND

Vehicles – Fleet replacement costs.

Fire Equipment – Unanticipated and future replacement costs related to fire equipment.

EMS Equipment – Unanticipated and future replacement costs related to EMS equipment.

Reserved for Future Expenditure – Unanticipated costs related to other equipment.

TECHNOLOGY RESERVE FUND

Reserved for Future Expenditure – Unanticipated technology purchases due to equipment failure, required upgrades, etc.

DEBT SERVICE FUND

Bond tax revenue and principal and interest payments on the bond to build Fire Station 701 in 2007. 20-year \$2.5M Bond.

Rural Fire Protection Districts formed under ORS Chapter 478 are limited to the total amount of indebtedness they may incur, which includes both general obligation bonds and other financing liabilities. At no time may the aggregate amount of debt liabilities exceed one and one-fourth percent (0.0125) of the District's real market value, which for 2016/17 is \$1,299,075,078. The District's legal debt limit for the 2017/18 fiscal year is approximately \$16,238,438.

The Debt Service Fund is used solely for the acceptance of bond tax revenue and interest and repayment of the Bond loan. The original debt was for \$2,500,000 dated February 6, 2007 in order to construct and remodel the main fire station. As of June 30, 2017, the remaining balance of the debt is \$1,865,000. The bond is for 20 years and will be paid off February 1, 2027. The original interest rate was between 4.25% and 4.5%. The District refinanced the bond at the beginning of 2017 and the new interest rate is 1.87%. The District has no other debt.



FINANCIAL POLICY OVERVIEW

1. To protect the policy making ability of the District by ensuring that important policy decisions are not controlled by financial problems or emergencies.
2. To enhance the policy making ability of the District's Board of Directors by providing accurate information on the program costs.
3. To ensure sound management of the District by providing accurate and timely information on financial conditions.
4. To provide sound principles to guide the important decisions of the District Board which have significant fiscal impact.
5. To set forth operational principles which minimize the cost of government and financial risk, and safeguard the District assets.
6. To employ revenue policies which prevent undue or unbalanced reliance on certain revenue, which distribute the costs of service fairly, and which provide adequate funds to operate desired programs.
7. To provide essential public facilities and maintain the District's infrastructure.
8. To protect and enhance the District's credit rating and prevent default on any debt issue of the District.
9. To ensure the legal use of all District funds through a sound system of administrative policies and internal controls.

Financial Policy Principles

The District's financial management is designed to ensure the fiscal stability of the District and to guide the development and administration of the annual operating and capital budgets.

The District will adopt and maintain a balanced budget in which total resources are equal to the total expenditures.

One of the primary responsibilities of the District to its citizens is the care of public funds and wise management of public finances. This District will provide adequate funding of the services desired by the public and the maintenance of public facilities.

FISCAL POLICY STATEMENTS:

1. All cash accounts owned by the District will be held in financial institutions which are federally insured and have received a favorable CRA (Community Reinvestment Act) rating.
2. All capital expenditures which exceed \$5,000 will be capitalized on the books and records of the District.
3. Employee paychecks and/or personal checks will not be cashed through the District's petty cash fund.
4. No salary advances will be made under any circumstances.
5. It is the policy of the District to reimburse out of pocket expenses only when supporting documentation has been presented for approved costs incurred.
6. It is the policy of the District to establish pay rates which equal or surpass the federal minimum wage.
7. Two signatures are required for all disbursements.
8. Bank statements will be reconciled monthly in order to account for any outstanding or lost checks.
9. Separate files will be maintained for each bank account and each vendor. Files will be kept separately for each fiscal year.
10. The services of a Certified Public Accountant will be engaged to prepare a formal financial audit of the District's fiscal year-end.

Authority:

The Board of Directors designates the Fire Chief as the custodial officer of all District financial accounts. The custodial officer has the responsibility to ensure that the District can meet day-to-day demands and also to ensure that the district can access the resources necessary to meet cash flow requirements during the months prior to receiving property taxes. Among those responsibilities are:

- Recommending Board action on cash-flow requirements,
- Taking the steps necessary to ensure that the District has the operating resources necessary to meet its cash-flow needs, and
- Developing contingency plans for those years when the district falls short of its cash flow needs.

In the absence of, or at the request of the Fire Chief, the Deputy Chief will have the authority and responsibility to manage the District's financial accounts.

Debt Policy:

The District has a fundamental philosophy of funding its programs, including capital outlay programs, through the use of General Fund dollars whenever possible. Nevertheless, the District recognizes that at times long- or short-term funding may be necessary to maximize the value that the District provides to its stakeholders. A debt financing policy is in place and can be found in the Book 2-Administration Policies 2-8-15 for further details. This policy addresses a comprehensive planning and financing system. Long-term debt must generally be limited to one-time capital improvement projects. Short-term debt is limited to 5% of net operating revenues and should be retired within the fiscal year issued.



STRATEGIC PLAN / GOALS / OBJECTIVES

The Strategic Plan for Sisters-Camp Sherman RFPD was adopted by the Board of Directors in 2016 and is designed to guide the District for the next three to five years. This plan is vision driven and focused on the work that we see as necessary to advance that vision. The plan is based on a community and organizational planning session that identified the strengths, weaknesses, opportunities, and threats of the organization.

Each goal identifies desired outcomes, objectives, timelines and critical tasks necessary to meet the goals. These goals are considered valid for the life of the plan; objectives are dynamic and provide a living action plan for the Management Team to identify, track, and report on the progress toward the adopted priorities.

Strategic Goals

The Strategic Plan identifies goals to be accomplished during the timeframe of the plan. Each goal is defined in detail on subsequent pages with desired outcomes.

The five strategic goals adopted by the Board of Directors in 2016 are:

1. Provide emergency response services capable of meeting service demands.
2. Maintain effective internal and external communications.
3. Utilize data effectively to enhance planning and emergency service delivery.
4. Ensure District financial management practices allow for the achievement of organizational goals and objectives.
5. Provide effective community fire prevention and public education programs.

GOAL STATEMENT #1:

Provide emergency response services capable of meeting service demands.

- 1.1 Personnel are able to cover 95% of all emergency requests for assistance without requesting mutual aid.
- 1.2 Meet or exceed the adopted standards of coverage for emergency response.
- 1.3 Maintain three ISO recognized stations.
- 1.4 Maintain an active volunteer force in each station area with at least one officer, one engineer and three firefighters.

- 1.5 Maintain a Resident Volunteer Firefighter Paramedic program with a minimum of six resident volunteers at Station 701.
- 1.6 Create an EMS Resident Volunteer Program.
- 1.7 Increase interagency cooperation with neighboring agencies.
- 1.8 Encourage diversity within the agency.
- 1.9 Increase preparedness and capabilities to respond to natural disasters.
- 1.10 Increase preparedness and capabilities to respond to acts of violence in public facilities.
- 1.11 Maintain volunteer staffing at the following levels:
 - 1.11.1 Volunteer Firefighters – 25
 - 1.11.2 Volunteer Pumper Operator – 6
 - 1.11.3 EMS Volunteers – 8
 - 1.11.4 Fire Corps Members – 15
 - 1.11.5 Volunteer Captains – 3
 - 1.11.6 Volunteer Lieutenant – 1
- 1.12 Retain volunteers for an average of three years.
- 1.13 Ensure current employees are qualified to apply for promotional positions.
- 1.14 Personnel attain training and certification consistent with their responsibilities and job description.
- 1.15 Maintain franchise for Deschutes County Ambulance Service Area #7.
- 1.16 Provide a second ambulance when requested 95% of the time.
- 1.17 Fleet is maintained in accordance with industry recommendations and fleet replacement is maintained per NFPA standards.

GOAL STATEMENT #2:

Maintain effective internal and external communications.

- 2.1 Maintain visible presence at community events.
- 2.2 Staff participates in local civic clubs and organizations.
- 2.3 Citizens are aware of the services the District provides.
- 2.4 Support and coordinate services with partnering agencies.
- 2.5 Department members are aware of the goals and activities of the organization.

GOAL STATEMENT #3:

Utilize data effectively to enhance planning and emergency service delivery.

- 3.1 Emergency reporting software allows for auditing performance against the adopted Standards of Coverage.
- 3.2 Response data should be entered one time for each incident.
- 3.3 Primary response units shall have access to CAD data in vehicles.
- 3.4 On duty personnel can determine individuals available for callback or response.
- 3.5 Personnel shall have access to electronic copies of pre-fire plans and photos in response vehicles.

GOAL STATEMENT #4:

Ensure District financial management practices allow for the achievement of organizational goals and objectives.

- 4.1 Adequate cash resources are available to fund District operations prior to receipt of taxes.
- 4.2 Reserve funds meet projected needs.
- 4.3 Financial modeling projects sustainability of District operations, ending fund balances and reserve fund requirements for five years.
- 4.4 Achieve and maintain a Distinguished Budget Award from GFOA.
- 4.5 Collect 60 percent of ambulance billing.
- 4.6 Collect 75 percent of engine company response billing.
- 4.7 Billing systems in place prior to implementation of the GEMT.
- 4.8 Plan for known increases in employee benefit costs.

GOAL STATEMENT #5:

Provide effective community fire prevention and public education programs.

- 5.1 The number of structure fires per 1,000 population is below the statewide statistics.
- 5.2 Business owners to receive an Engine Company Fire & Life Safety Evaluation every three years.
- 5.3 All new businesses shall receive a Fire Safety Consultation.
- 5.4 Fire and Life safety information shall be published on a weekly basis through social media, print, radio or television.
- 5.5 The number of escaped fires from burning operations per 1,000 population is below statewide statistics.
- 5.6 The number of business-owned AED's is increased annually.
- 5.7 The number of Firewise Communities is increased annually.
- 5.8 An all-risk senior citizen safety program explored, developed and initiated within the District.
- 5.9 The number of new Fire Corps members is increased 10% annually.
- 5.10 The number of smoke alarm checks for residents within the District shall increase annually.
- 5.11 The number of False Alarms shall decrease within the District from year 2016.

Priorities specific to 2016/17 calendar year

Priority #1: Enhance emergency response capacity within the community

Goal #1 of the strategic plan states, *“Provide emergency response services capable of meeting service demands”*. Three new initiatives were enacted to meet this organizational goal.

- **Implemented an emergency medical services (EMS) resident volunteer program for personnel interested in the career of EMS.**
- **Provided in-house EMT-B training to four District Volunteer Firefighters.**
- **Purchased Active 911 licenses for all career and volunteer staff.**

Priority #2: Enhance emergency operations preparedness and capability

This priority includes three initiatives that collectively enhanced emergency preparedness and capability and also supported Goal #1 of the Strategic Plan.

- **Upgraded equipment used during emergency response including a new “Jaws of Life” extrication tool and iPad computers in first arriving vehicles.**
- **Increased basic and advanced training opportunities through advanced officer training for career staff. Training center upgrades and feasibility studies are ongoing.**
- **Invested in fixed facilities through plans to upgrade power generator and further upgrades to power the main fire station.**

Priority #3: Enhance long-range financial planning to support District operations

This priority supports Goal #4 of the strategic plan *“Ensure District financial management practices allow for the achievement of organizational goals and objectives”*. There are three initiatives included within the proposed budget that support this goal.

- **Created PERS reserve line item to cover known future increases in costs.**
- **Established a consistent contribution to the Equipment Reserve Fund.**
- **Established a consistent contribution to the Facilities Reserve Fund.**

Priority #4: Analyze District business practices to ensure District resources and staff are being utilized as efficiently as possible.

This budget priority consists of three initiatives that support elements of every adopted organizational goal.

- **Evaluated feasibility of outsourcing ambulance billing services to a third party. It was determined that it would probably be cost neutral for the District to outsource the ambulance billing to a third party. This outsourcing was completed January 1, 2017 and frees up about one-third of the Administrative Assistant’s time that will be dedicated in other needed areas.**

- Evaluated and provided needed improvements to the District's fleet maintenance program.
- Implemented needed improvements to the District's website and social media programs.

Priorities specific to 2017/18 calendar year

Goal #1: Provide emergency response services capable of meeting service demands.

This year, staff has selected eight outcomes from this goal to focus on as priorities for the coming year.

- **(1.2) Meet or exceed the adopted standards of coverage for emergency response.** A volunteer has been working with our data to be able to compile annual reporting. It was determined that we should be able to work within our current software to harvest these records.
 - Response data is compiled annually.
 - Emergency response data is available for auditing performance
 - Personnel enter required data into reporting software.
 - Standards of Coverage document updated as necessary.
 - Standards of coverage reviewed annually to determine if modifications are necessary.
- **(1.4) Maintain an active volunteer force in each station area with at least one officer, one Engineer and three Firefighters.** Volunteers are an important part of our operations. It is important that we recruit and maintain volunteers.
 - Adequate numbers of volunteers are available in each station area.
 - Conduct annual recruit academy.
 - Volunteer officer training available biennially.
 - Volunteer pumper operator training available annually.
- **(1.7) Increase interagency cooperation with neighboring agencies.** This is an ongoing priority started last year. The District intends to continue moving towards interagency cooperation.
 - Host at least two joint officer's meetings/trainings annually with Cloverdale and Black Butte Ranch Fire Districts.
 - Host annual pre-season familiarization training with local structural and wildland partners.
 - Seek opportunities for shared training and instruction with Cloverdale and Black Butte Ranch Fire Districts.
- Facilitate equipment standardization with Cloverdale and Black Butte Ranch Fire Districts where possible.
 - Assign one staff member to coordinate the project for ambulance equipment and one for fire equipment.
 - Coordinate with operations staff at each district for familiarization with their equipment.
 - Evaluate District equipment for standardization.
- **(1.8) Encourage diversity within the department.** The District started an EMS only resident volunteer program, which broadened the gender diversity within the Department this last year. This year will be an ongoing support of this program.
 - Utilize targeted recruiting practices to support race and gender diversity.

- **(1.9) Increase preparedness and capabilities to respond to natural disasters.** The District hired an engineering firm this last year to evaluate the ability of the power generation systems to meet the needs of the facility at the main station during a power outage. A plan is in place and included in this year's budget to provide power by switching electric heaters to radiant propane heaters in the Station 701 bays.
- **(1.10) Increase preparedness and capabilities to respond to acts of violence in public facilities.** This is an ongoing communication and training with local facilities managers from the City and Sisters School District.
 - Maintain relationships with Deschutes County Sherriff's Office, City of Sisters and Sisters School District.
 - Increase preparedness and ability to respond to active threat situations.
 - Actively participate in development of regional active threat response protocol.
 - Conduct multi-agency active threat training simulations biennially.
- **(1.15) Maintain franchise for Deschutes County Ambulance Service Area #7.**
 - Ensure qualifications are met to maintain ambulance service area.
 - Audit franchise requirements against District performance.
 - Keep up to date on specific requirements for franchise.
 - Participate in Deschutes County ASA Advisory Committee meetings.
- **(1.17) Fleet maintained in accordance with industry recommendations and fleet replacement is maintained per NFPA standards.** The District created an Apparatus and Equipment Master Plan at the beginning of last fiscal year. A new maintenance employee was hired to oversee the fleet maintenance program and he is currently creating a program to sustain this. The current budget sets aside funds as outlined in the Master Plan for future fleet replacement.
 - Maintain and follow apparatus replacement schedule based on NFPA recommendations and District fleet needs.
 - Utilize the Apparatus Master Plan.
 - Continue to recommend adequate funding to the Equipment Reserve Fund to support the Apparatus Replacement Plan.
 - Evaluate the current fleet maintenance program for efficiency, effectiveness, and compliance with NFPA standards.
 - Consult with fleet maintenance expert to review current program.
 - Recommend changes to the current program base on expert opinion.

Goal #2: Maintain effective internal and external communications.

This year, staff has selected three outcomes from this goal to focus on as priorities for the coming year.

- **(2.2) Staff participates in local civic clubs and organizations.**
 - Chief Officers are encouraged to participate in community civic organizations.
 - Implement an incentive program for career staff who volunteer for other agencies within the community.
 - Create policy for incentive program.
- **(2.4) Support and coordinate services with partnering agencies.** This outcome overlaps with Objective 1.7.

- **(2.5) Department members are aware of the goals and activities of the organization.**
 - Review the annual budget and organizational goals with all personnel annually.
 - Present information to all employee and volunteer groups.
 - Budget, Strategic and Master Plans are available to all personnel.
 - Plans are completed and emailed to all personnel and placed on Target Solutions.
 - Staff meetings held monthly with all career personnel.
 - Volunteer personnel kept informed regarding organizational goals and programs.
 - Attend Association meetings and update personnel regarding programs and goal status.
 - Personnel are aware of organizational performance in relation to the adopted Standards of Coverage.
 - Collect data to monitor performance against Standards of Coverage. And present data to all personnel.

Goal #3: Utilize data effectively to enhance planning and emergency service delivery.

This year, staff has selected one outcome from this goal to focus on as a priority for the coming year.

- **(3.5) Personnel shall have access to electronic copies of pre-fire plans and photos in response vehicles.**
 - Provide mobile software that incorporates immediate access to pre-fire planning data.
 - In collaboration with COFOG and DC911, continue to evaluate software capable of providing immediate access to pre-fire planning data for commercial and industrial structures as well as high risk residential structures within the fire district and the region.

Goal #4: Ensure District financial management practices allow for the achievement of organizational goals and objectives.

This year, staff has selected one outcome from this goal to focus on as a priority for the coming year.

- **(4.6) Collect 75% of engine company response billing.**
 - Analyze current collections rate and look at ways to improve.

Goal #5: Provide effective community fire prevention and public education programs.

This year, staff has selected four outcomes from this goal to focus on as priorities for the coming year.

- **(5.2) Business owners to receive an Engine Company Fire & Life Safety Evaluation every three years.**
 - District will inspect 33% of the businesses in FY 2017/18.
 - Engine Company on each shift to conduct an evaluation in conjunction with their pre-fire plan survey of businesses.
- **(5.3) All new businesses shall receive a Fire Safety Consultation.**

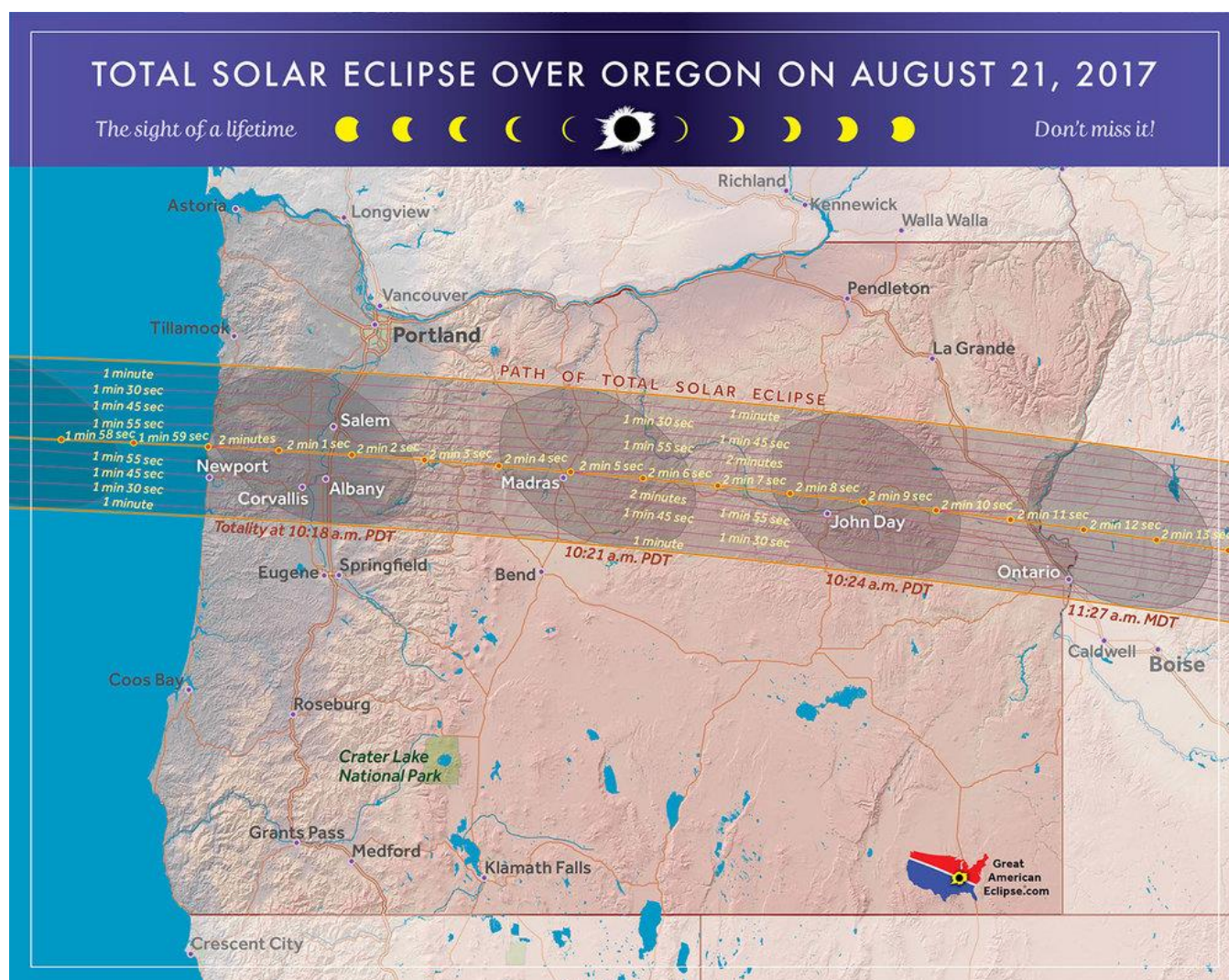
- Conduct a Fire Safety Inspection with business owner or manager.
 - When notified by City of Sisters to complete a Business License application, an appointment will be made to meet with new business.
- **(5.4) Fire and life safety information shall be published on a weekly basis through social media, print, radio or television.**
- Publish at least one public service announcement weekly to promote fire and EMS safety.
 - Prevention personnel or Fire Corps will develop a program to disseminate public safety information to our constituents.
- **(5.8) An all-risk senior citizen safety program explored, developed and initiated within the District.** The Fire Corps is currently working on implementing this program and money has been set aside if needed in this year's budget.
- Reduce the risk of fire and accidental injuries to our senior population.
 - Create fire and EMS prevention information and safety projects for the senior citizens and implement them as personnel and funding becomes available to sustain each program.

Other Goals:

Staff has identified three other goals that are facilities related and set aside funds to support these goals within the Building Reserve Fund.

- **Complete the dormitory addition at Station 704.**
- **Modify bay door opening at Station 703 to provide three openings.**
- **Complete emergency back-up power project at Station 701.**





This summer, a wide swath of Oregon will be in the path of a total solar eclipse on August 21 - the peak of Oregon's wildfire season. This event is expected to draw one million visitors to the state. The influx into fire-prone wildlands has the potential to result in more accidental fire starts while making it harder for fire personnel to get to fires. Central Oregon, and specially Madras, has been touted as the prime viewing spot. Central Oregon emergency agencies are preparing for this large influx in population.

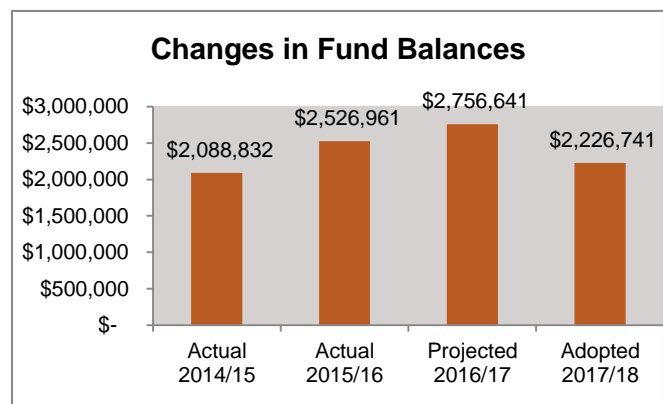


FINANCIAL SUMMARY

Financial Overview – All Funds

		2014/15 Actual	2015/16 Actual	2016/17 Projected	2017/18 Adopted
Summary of Revenues					
	Property Taxes	2,319,004	2,489,806	2,597,439	2,690,969
	Ambulance Transports	257,964	368,631	376,237	400,000
	Other Charges for Services	5,610	32,906	7,068	5,218
	Fire Med Membership	23,718	17,527	18,000	18,000
	Grant Revenue	297	75	4,175	1,500
	Interest	11,573	15,722	25,451	25,340
	Miscellaneous	3,535	26,687	10,000	46,500
Total Revenues		2,621,701	2,951,355	3,038,371	3,187,527
Summary of Expenditures					
	Personnel Services	1,747,411	1,786,716	1,890,650	2,143,280
	Materials and Services	477,729	474,442	576,726	682,837
	Capital Outlay	273,049	62,114	147,571	422,020
	Debt Service	180,849	187,013	175,925	179,876
	Operating Contingency	-	2,942	17,820	289,414
Total Expenditures		2,679,038	2,513,227	2,808,691	3,717,427
Other Financing Sources (Uses)					
	Transfers In	340,000	284,114	442,554	506,398
	Transfers Out	(340,000)	(284,114)	(442,554)	(506,398)
Total Other Financing Sources (Uses)		-	-	-	-
	Excess of Revenues Over (Under) Expenditures	(57,337)	438,129	229,680	(529,900)
Beginning Fund Balance		2,146,169	2,088,832	2,526,961	2,756,641
Ending Fund Balance		2,088,832	2,526,961	2,756,641	2,226,741
Increase or Decrease in Fund Balance			21%	9%	-19%

Proposed fund balance reflected for the 2017/18 fiscal year end is a decrease of 19%, however this represents the minimum amount, as operating contingency is appropriated and all line item accounts are reflected to be spent to zero. In addition, several building construction projects are slated to be completed this fiscal year. Since contingency is only spent for unforeseen circumstances and line item accounts are never completely spent in their entirety, this amount will more than likely be higher and carried forward in the ensuing fiscal year as beginning fund balance.



Financial Overview – Breakdown by Fund

OPERATING FUND

	Actual 2014/15	Actual 2015/16	Projected 2016/17	Adopted 2017/18
Revenue				
Revenue	2,504,141	2,781,012	2,844,561	3,007,581
Beginning Fund Balance	1,533,184	1,538,571	1,746,854	1,596,449
Total Resources	4,037,325	4,319,583	4,591,415	4,604,030
Administration				
Personnel	377,144	386,081	415,825	503,816
Materials and Services	136,296	110,078	127,083	137,927
Capital Outlay	5,458	1,517	2,918	4,800
Total Administration	518,898	497,676	545,826	646,543
Operations				
Personnel	1,210,273	1,317,308	1,389,883	1,586,679
Materials and Services	73,831	97,662	110,406	142,210
Capital Outlay	22,886	22,657	61,614	27,220
Total Operations	1,306,990	1,437,627	1,561,903	1,756,109
Maintenance				
Personnel	25,459	32,644	32,984	42,485
Materials and Services	139,063	160,958	170,481	219,550
Capital Outlay	9,697	4,217	2,664	36,000
Total Maintenance	174,219	197,819	206,129	298,035
Volunteers				
Personnel	46,414	46,807	51,978	10,300
Materials and Services	112,233	105,744	168,755	183,150
Capital Outlay	-	-	-	-
Total Volunteers	158,647	152,551	220,733	193,450
Non-Departmental				
Transfers	340,000	284,114	442,554	506,398
Contingency	-	2,942	17,820	289,414
Unappropriated to Fund Balance	-	-	-	914,081
Total Non-Departmental	340,000	287,056	460,374	1,709,893
Total Expenditures	2,498,754	2,572,729	2,994,965	4,604,030
Ending Fund Balance	1,538,571	1,746,854	1,596,449	-

EMPLOYMENT RESERVE FUND

	2014/15 Actual	2015/16 Actual	2016/17 Projected	2017/18 Adopted
Revenue				
Transfers In	65,000	50,000	55,000	55,000
Beginning Fund Balance	60,847	37,726	83,850	138,850
Total Revenue	125,847	87,726	138,850	193,850
Expenditures				
PERS Reserve for Future Expenditure	-	-	-	110,000
Reserved for Future Expenditure	88,121	3,876	-	83,850
Total Expenditures	88,121	3,876	-	193,850
Increase or Decrease in Fund Balance	(23,121)	46,124	55,000	55,000

Increase in Employment Reserve Fund is related to saving for anticipated PERS rate increases. Reserve for future expenditure related to unanticipated costs for labor, separation of service, vacation and retirement payouts.

BUILDING RESERVE FUND

	2014/15 Actual	2015/16 Actual	2016/17 Projected	2017/18 Adopted
Revenue				
Transfers In	25,000	25,000	145,000	205,450
Beginning Fund Balance	74,196	93,796	118,796	247,796
Total Revenue	99,196	118,796	263,796	453,246
Expenditures				
Training Center	5,400	-	-	150,000
Station 701	-	-	10,000	45,000
Station 703	-	-	1,000	35,000
Station 704	-	-	5,000	45,000
Reserved for Future Expenditure	-	-	-	178,246
Total Expenditures	5,400	-	16,000	453,246
Increase or Decrease in Fund Balance	19,600	25,000	129,000	(69,550)

The District created a Facilities Master Plan to save for future expenditures related to maintaining its current buildings at \$2.00/sq ft which is \$60,450 per year. Specific projects outside of related maintenance are in addition to this reserve. This year includes upgrades to the training center site, reconfiguring heating for the bay area in Station 701 to accommodate the generator, Station 703 bay door reconfiguration, and a dorm addition at Station 704.

EQUIPMENT RESERVE FUND

	2014/15 Actual	2015/16 Actual	2016/17 Projected	2017/18 Adopted
Revenue				
Transfers In	250,000	204,114	242,554	245,948
Beginning Fund Balance	309,055	324,047	497,557	675,736
Total Revenue	559,055	528,161	740,111	921,684
Expenditures				
Vehicles	191,248	28,139	57,240	-
EMS Equipment	-	-	7,134	30,000
Fire Equipment	-	-	-	49,000
Reserved for Future Expenditure	43,760	2,465	-	842,684
Total Expenditures	235,008	30,603	64,375	921,684
 Increase or Decrease in Fund Balance	 14,992	 173,511	 178,179	 166,948

The District created an Apparatus and Equipment Master Plan allowing for a scheduled fleet replacement plan as well as replacement of EMS and Fire equipment. Annual contribution for fleet replacement plan is \$235,000, EMS equipment is \$5,000, and Fire Equipment is \$49,000. A savings of \$53,000 was accomplished this last fiscal year with the purchase of a used water tender from the Federal Procurement Program.

TECHNOLOGY RESERVE FUND

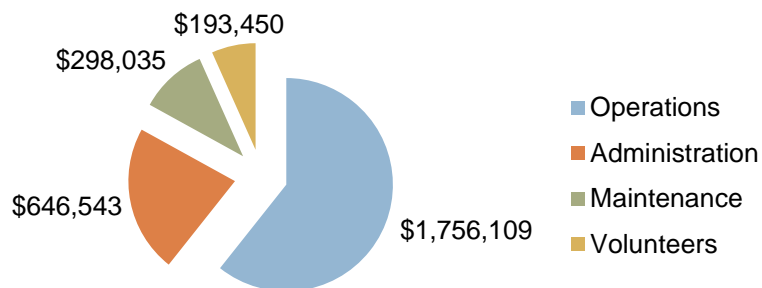
	2014/15 Actual	2015/16 Actual	2016/17 Projected	2017/18 Adopted
Revenue				
Transfers In	-	5,000	-	-
Beginning Fund Balance	18,026	7,120	9,001	9,001
Total Revenue	18,026	12,120	9,001	9,001
Expenditures				
Reserved for Future Expenditure	10,906	3,119	-	9,001
Total Expenditures	10,906	3,119	-	9,001
 Increase or Decrease in Fund Balance	 (10,906)	 1,881	 -	 -

The technology reserve fund was created for unanticipated purchases due to equipment failure, required upgrades, etc.

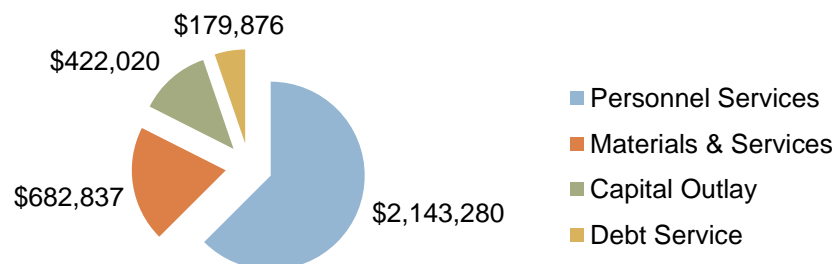
DEBT SERVICE FUND

	2014/15 Actual	2015/16 Actual	2016/17 Projected	2017/18 Adopted
Revenue				
Property Tax Bond Revenue	117,357	170,242	193,763	179,876
Interest	201	101	67	70
Beginning Fund Balance	150,862	87,572	70,903	88,808
Total Revenue	268,420	257,915	264,733	268,754
Expenditures				
2007 GO Bond Interest Bldg 701	90,838	87,013	50,925	34,876
2007 GO Bond Principal Bldg 701	90,000	100,000	125,000	145,000
Total Expenditures	180,838	187,013	175,925	179,876

2017/18 Expenditures by Department



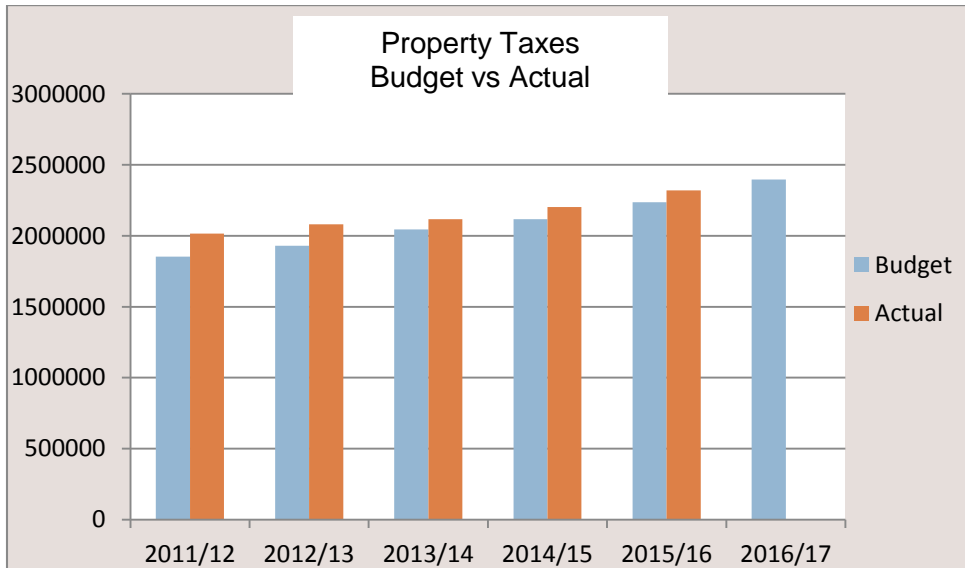
2017/18 Expenditures by Category



GENERAL FUND REVENUE

The District's permanent tax rate of \$2.7317 per \$1,000 of assessed value was established by the Oregon Department of Revenue through the passage of Ballot Measure 50 in May 1997. Ballot Measure 50 also established a permanent tax rate for each taxing authority in the State, based on the entity's previous tax levy and assessed valuation at the 1995/96 value, less ten percent. Ballot Measure 50 limits increases in assessed valuation of each property to three percent per year, with special exemptions for property that is improved, rezoned, subdivided, or ceases to qualify for exemption. However if real market value (RMV) falls below a property's maximum assessed value (MAV), the lower of the two becomes the assessed value (AV) for which property taxes are calculated on. This continues each year until the real market value exceeds the MAV.

District resources include property taxes, ambulance billings, fire contracts, FireMed subscriptions, and other sources. Property taxes are the District's main source of income. The FY 2017/18 budget is projecting a 6% increase in total Taxable Assessed Valuation from the previous fiscal year with a 94% collection rate. These projections are determined based on discussions with the Deschutes and Jefferson County Assessors in April, 2017. The projected property taxes to be received in 2017/18 are \$2,511,093 including prior year taxes. The District continues to maintain a conservative approach when budgeting property taxes as seen in the graph below which illustrates budgeted tax dollars versus actual dollars received.

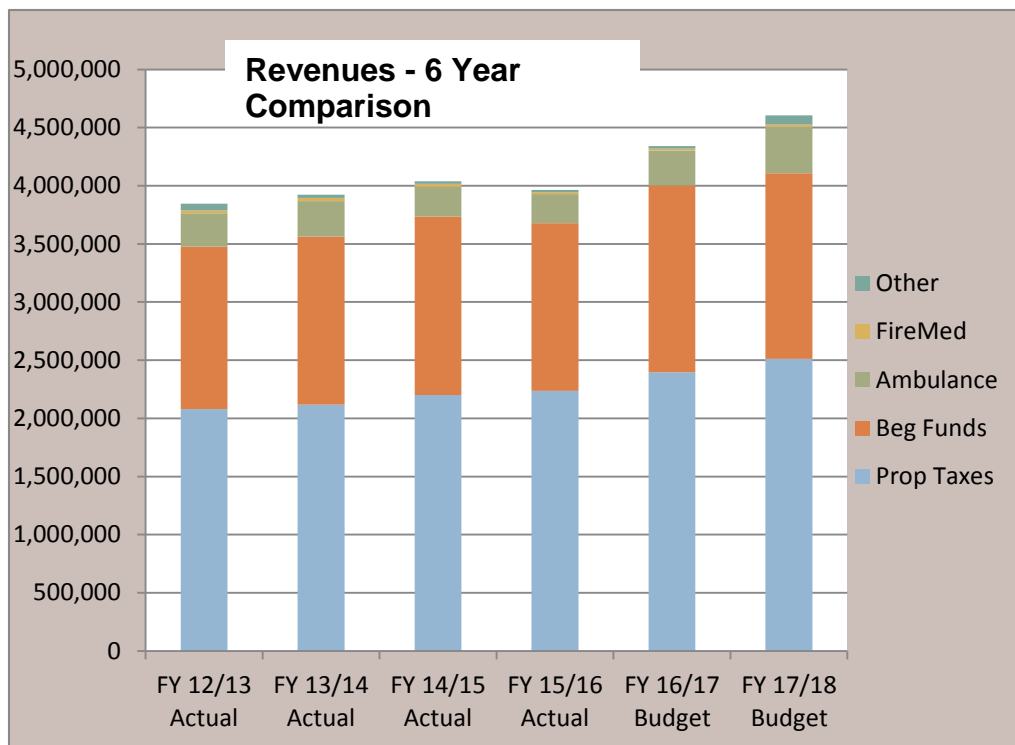


The Beginning Fund Balance is the second largest resource within the FY 2017/18 budget. The beginning fund balance consists of all unspent dollars from the prior fiscal year which includes prior contingencies and reserves. The fund balance increased from a budgeted \$1,605,861 to \$1,746,854 actual in the fiscal year 2016/17. This was primarily due to additional tax dollars received above budgeted amounts, higher than anticipated ambulance revenue, and expenditures falling below budgeted levels. For FY 2017/18, the proposed fund balance is \$1,596,449, an 8% decrease from the

projected FY 2016/17 amount. This decrease is attributed to transfers to reserve funds for facility modifications including paving the training grounds and modifications to heating the bay area so that our current generator could power Station 701 in case of loss of power.

Ambulance revenues have been steadily increasing due to increased number of transports. During 2016, the District responded to 1,230 emergencies including 204 fire-related calls and 1,023 EMS related calls. Emergency call volume is up 22% from last year. 2016 experienced a large increase in EMS-related calls at over 30%. This is a very large increase compared to a more normal 4% increase that the District has experienced in the recent past.

The District is proposing an ambulance rate increase at the May and June 2017 board meetings. After a study of comparable rates around the area, it was determined that the District's rates are much lower than others in the region. In order to be more in-line with regional rates, the District is proposing a base increase from \$900 to \$1500 per ambulance ride. This proposed amount still does not cover the actual cost of providing ambulance to this service area, but it should help with the additional burden. Medicare and Medicaid patients will not see any difference in reimbursement rates as these amounts are capped at about half of the current billable rate.



General Fund Revenue Budget Detail

2017/2018 Fiscal Year

Revenue by Account

General Fund

Account	Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	Proposed 2017/18 Budget	Approved 2017/18 Budget	Adopted 2017/18 Budget
1-01-0-40100	Property Taxes-Current	2,132,551	2,263,342	2,348,176	2,463,093	2,463,093	2,463,093
1-01-0-40200	Property Taxes-Prior	69,095	56,223	48,000	48,000	48,000	48,000
1-01-0-41100	Ambulance Revenue	257,964	368,631	300,000	400,000	400,000	400,000
1-01-0-41200	Other Fees for Service	5,610	32,906	7,160	5,218	5,218	5,218
1-01-0-42100	Fire Med Subscriptions	23,718	17,527	18,000	18,000	18,000	18,000
1-01-0-43100	Interest Income	11,372	15,621	10,270	25,270	25,270	25,270
1-01-0-44100	Grant Revenue	297	75	10	1,500	1,500	1,500
1-01-0-44200	Donations Received	-	-	10	500	500	500
1-01-0-45000	Miscellaneous Revenue	3,535	26,687	4,000	46,000	46,000	46,000
1-01-0-49990	Beginning Fund Balance	1,533,184	1,538,571	1,605,861	1,596,449	1,596,449	1,596,449
Total GENERAL FUND REVENUE		4,037,326	4,319,583	4,341,487	4,604,030	4,604,030	4,604,030

NEW BUDGETARY SIGNIFICANT CHANGES

Ambulance Revenue. Ambulance revenue is expected to increase over 33% from the previous budget due to increase in number of calls and increase in ambulance rates.

Other Fees for Service. The District budgeted for \$2,000 to be received in 2016/17 for engine response, but has not yet received any income and therefore it was not budgeted in 2017/18.

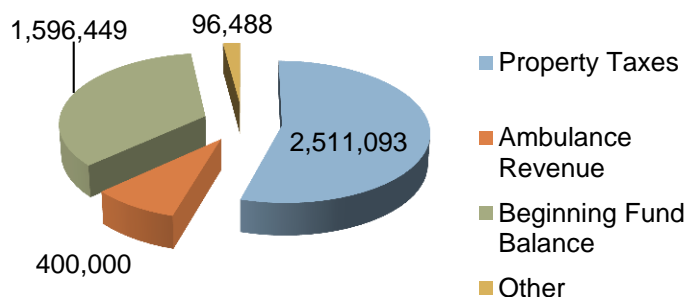
Interest Income. Higher than historical interest rates were experienced in 2016/17 and have been increased for the 2017/18 budget year.

Grant Revenue. The District is applying for a \$1,500 Car Seat Grant.

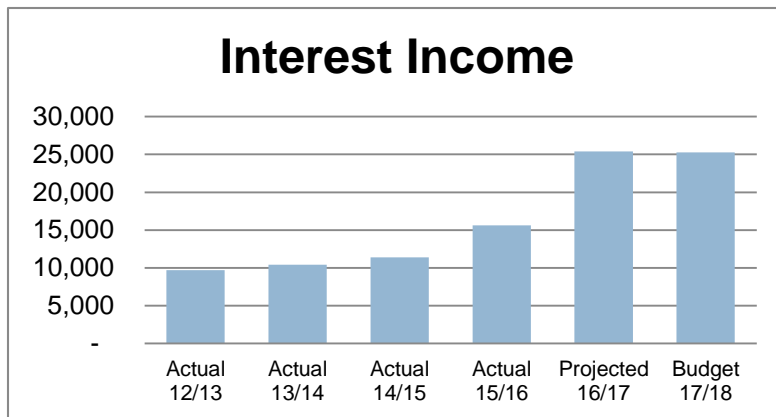
Donations Received. This is a hard line item to budget, but the District is seeing an increase in donations to the District, which are in turn sent to the Sisters-Camp Sherman Fire and Ambulance Association.

Miscellaneous Revenue. The District has agreed to sell its surplus Rescue vehicle to Bend Fire for \$40,000.

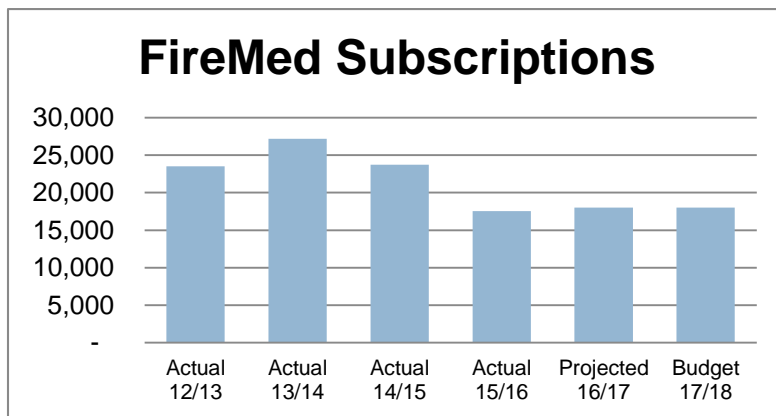
Resources - FY 2017/18



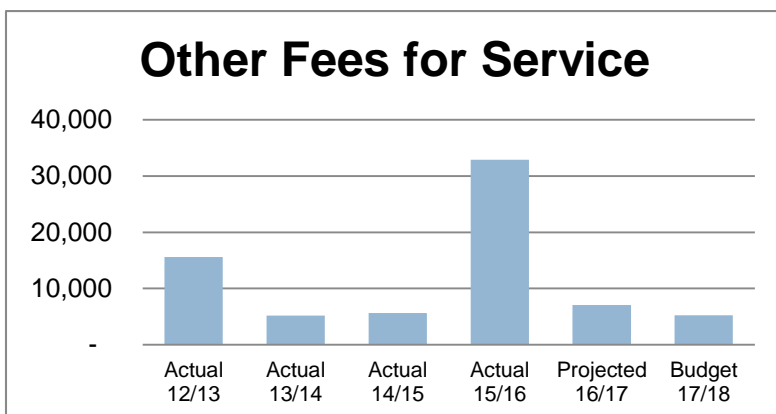
The following graphs portray an historical view of the other revenue categories:



Interest income is earned from money the District has invested in the Local Government Investment Pool (LGIP). The LGIP is an open-ended, no-load diversified portfolio administered and backed by the Oregon State Treasury. The LGIP is commingled with the State's short-term funds. Very small amounts of interest are earned from the County each month.

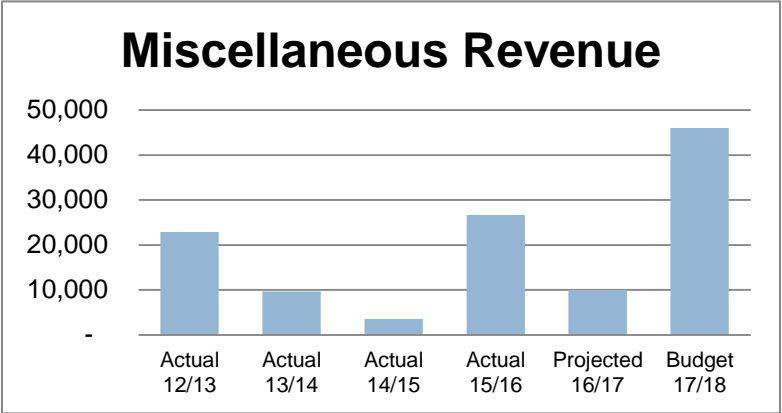


The District contracts with Life Flight to administer its FireMed subscriptions. The initial contract allowed for three years of 0% administration fees. July 2015 was the start of a 25% administration fee charged by Life Flight. Subscriptions have remained steady. Subscribers are allowed \$0 copay for ambulance rides from the District. The District is still able to collect amounts allowed from insurance.



Other fees for service include fire contracts, fire apparatus response, pay from outside parties, community room revenue, address signs, and CPR/First Aid classes. In the 2015/16 fiscal year, revenue was received for District apparatus that served on a State Overhead Incident Management Team in the suppression of State conflagration forest fires.

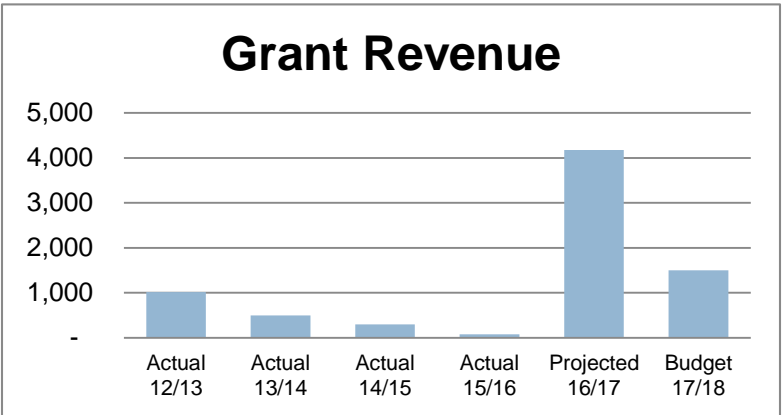
Miscellaneous Revenue



Miscellaneous revenue consists of photocopies, public records copies, research fees, vehicle and equipment surplus sales, t-shirt and hat sales, and any other non-anticipated income.

In 2015/16, the District sold surplus vehicles and other equipment that resulted in a large increase. In 2017/18, the District plans to sell its surplus Rescue vehicle to Bend Fire for \$40,000.

Grant Revenue



Grant revenue comes from Local, State, and Federal sources.

In 2016/17, the District received \$3,000 from DPSST for the live fire training held in May 2016 as well as a car seat grant. The District plans on receiving a \$1,500 car seat grant again this year.



LIVE FIRE TRAINING

ADMINISTRATION DEPARTMENT

The Administration Department includes the functions of the Fire Chief, Fire Safety Manager, Finance Manager, and Administrative Assistant. The Fire Chief acts as the Chief Executive Officer and provides direction, supervision, coordination, and general support to the District's overall operations.

Administration supports the District in the achievement of its mission and vision by overseeing areas pertaining to strategic planning, policy development, staffing and personnel management, risk management, and Civil Service. In addition, support is provided to the District's Board of Directors, Budget Committee members, and the Civil Service Commissioners.

Finance provides financial accounting, budgeting, payroll, benefits and reporting services for the District along with cash management and investments, fixed asset management, contract management, and strategic financial forecasting. Finance monitors all department budget activity and assures compliance with Oregon Local Budget Law.

The Fire Safety Manager is responsible for the District's community risk and fire prevention. This position is a half-time position and is largely supplemented from volunteers in the community through Fire Corps, including a volunteer Public Education Coordinator. Services to the community from this position include:

- Plan review for new construction to meet requirements of the Oregon Fire Code
- City of Sisters Business License Inspections
- Commercial and Industrial Fire Safety Inspections conducted by a certified Inspector
- Fire Cause and Origin Investigations in concert with Oregon State Fire Marshal's Office
- Wildfire Safety such as NFPA Firewise, Local FireFree & IAFC Ready, Set, Go Programs
- Engine Company Fire & Life Safety Evaluations for low hazard businesses
- Home fire safety consultations
- Fire Corps Program
- Fire safety education and public awareness programs for all ages, school, home and businesses
- Fire station tours
- Regularly scheduled CPR and First Aid classes by certified instructors
- Child safety seat clinics
- Residential smoke alarm program
- Address sign program

The Administration Department works very closely with the other departments to provide human resource support, web site administration, and legal, fiscal, and insurance compliance as well as public information dissemination.

BUDGET SUMMARY FOR ADMINISTRATION

Expenditures	2014/15 Actual	2015/16 Actual	2016/17 Budget	2017/18 Budget
Personnel Services	\$414,957	\$423,718	\$463,461	\$503,816
Materials and Services	\$136,147	\$110,078	\$157,337	\$137,927
Capital Outlay	\$5,458	\$1,517	\$3,200	\$4,800
TOTAL	\$556,562	\$535,313	\$623,998	\$646,543

NEW BUDGETARY SIGNIFICANT CHANGES

- **Department Consolidation for Budget.** The budget reflects a new look for departments and line item consolidation for the 2017/18 budget year. The departments have been consolidated from fifteen down to four. Some line items have also been consolidated to eliminate small line item amounts. Health Insurance and Other Benefits have been separated for the budget year.
- **Compensation Increases.** A compensation study was done earlier this year comparing salaries and benefits to other departments in the region. The Board approved an adjustment to the salary schedule for most positions, averaging approximately 5%. In addition, a 1.67% cost of living adjustment was made.
- **Uniforms.** Cost of uniforms for career staff and volunteers was historically placed under administration costs. In the 2017/18 budget, this uniform cost has been moved to Operations.
- **Additional VEBA Contribution.** The Board approved an additional contribution of \$3,000 to half-time employees not eligible for PERS contributions.
- **Increased PERS Rates.** PERS contributions consist of two parts. The first part is a flat 6% of salary paid by the District for each employee. The second part is a percentage provided by PERS using actuarial calculations. Two different levels of retirement status are calculated based upon hire date and PERS rules in place at the time (Tier 1/Tier2 or OPSRP). These rates are adjusted every two years. Rates for the 2017/18 fiscal year included a sharp increase as seen in the chart below:

DISTRICT PERS RATE HISTORY

	Employee 6%	Tier 1 / Tier 2	OPSRP	
			Police/Fire	General Service
FYs 2011/13	6%	16.02%	8.84%	8.84%
FYs 2013/15	6%	17.13%	11.67%	8.94%
FYs 2015/17	6%	20.81%	16.43%	12.32%
FYs 2017/19	6%	27.08%	20.09%	15.29%

PERS has given the District projections for the 2019-2021 rates which again include sharp increases of around 30%. In order to help mitigate this future known increase, the District is electing to continue a

reserve for this future expenditure as a line item under the Employment Reserve Fund. The goal for this reserve is to help offset the future costs when personnel expenses outpace the revenue.

The District currently has five remaining employees under the Tier1/Tier2 status. All new employees are hired under OPSRP unless they are already a Tier1/Tier2 PERS member. Increases in PERS rates accounts for approximately \$17,000 in the Administration budget.

ADMINISTRATION PERSONNEL SUMMARY

Position	FY2013/14	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18
Fire Chief	1	1	1	1	1
Fire Safety Manager	0.75	0.50	0.50	0.50	0.50
Finance Manager	0.75	0.50	0.50	0.50	0.50
Administrative Assistant	1	1	1	1	1
TOTAL	3.50	3.00	3.00	3.00	3.00

In 2016 there were a total of:

25 Commercial Plans Reviewed

49 Public Event Plans Reviewed

44 Business License Inspections

9 Final Commercial Occupancy Inspections

5 Engine Company Inspections



Administration Department Budget Detail

2017/2018 Fiscal Year

Expenditures by Account

General Fund

Personnel Services		2014/15	2015/16	2016/17	Proposed	Approved	Adopted
Account	Description	Actual	Actual	Budget	2017/18 Budget	2017/18 Budget	2017/18 Budget
1-11-1-50100	Fire Chief	105,989	110,260	114,703	121,098	121,098	121,098
1-11-1-50200	Fire Safety Manager	47,193	40,275	47,469	48,929	48,929	48,929
1-11-1-50300	Finance Manager	42,059	40,780	44,864	48,929	48,929	48,929
1-11-1-50400	Administrative Assistant	60,239	61,466	62,078	64,218	64,218	64,218
1-11-1-51100	Duty Officer Pay	1,850	576	1,520	1,500	1,500	1,500
1-11-1-51300	Performance Bonus	1,050	1,050	1,050	1,050	1,050	1,050
1-11-1-51400	Deferred Compensation	12,635	15,438	16,540	17,429	17,429	17,429
1-11-1-52100	PERS	44,772	53,885	56,236	72,484	72,484	72,484
1-11-1-52200	Health Insurance	38,052	39,529	42,625	42,481	42,481	42,481
1-11-1-52300	VEBA	12,000	12,000	24,000	27,000	27,000	27,000
1-11-1-52400	Other Benefits	386	386	386	2,096	2,096	2,096
1-11-1-53100	Payroll Taxes	10,456	10,436	10,990	11,602	11,602	11,602
1-11-1-54100	Worker's Compensation Ins	38,276	37,637	41,000	45,000	45,000	45,000
Total PERSONNEL SERVICES		414,957	423,718	463,461	503,816	503,816	503,816

Materials and Services		2014/15	2015/16	2016/17	Proposed	Approved	Adopted
Account	Description	Actual	Actual	Budget	2017/18 Budget	2017/18 Budget	2017/18 Budget
1-11-2-50100	CPA/Audit	6,500	6,750	7,250	7,525	7,525	7,525
1-11-2-50200	Legal Fees	20,572	2,582	10,000	10,000	10,000	10,000
1-11-2-51100	Insurance	34,080	35,519	39,190	38,909	38,909	38,909
1-11-2-52100	Advertising	584	634	750	750	750	750
1-11-2-53100	Bank Charges	1,634	1,753	1,700	1,700	1,700	1,700
1-11-2-53200	Postage	1,589	1,571	1,700	1,200	1,200	1,200
1-11-2-53300	Contract Services	35,333	25,158	45,815	38,815	38,815	38,815
1-11-2-53400	Supplies	8,290	8,458	12,100	11,150	11,150	11,150
1-11-2-54100	Dues/Subscriptions	6,327	7,218	8,000	8,000	8,000	8,000
1-11-2-55100	Training/Conferences	2,533	1,633	5,250	4,250	4,250	4,250
1-11-2-55200	Travel/Lodging	1,925	2,813	7,500	7,000	7,000	7,000
1-11-2-55300	Per Diem	280	537	2,600	2,500	2,500	2,500
1-11-2-55400	Business Expense	1,895	1,519	2,400	2,400	2,400	2,400
1-11-2-56100	Cell Phone Reimburse	1,631	1,965	1,932	2,328	2,328	2,328
1-11-2-56200	Uniforms	12,974	11,968	11,150	1,400	1,400	1,400
Total Materials and Services		136,147	110,078	157,337	137,927	137,927	137,927

Capital Outlay		2014/15	2015/16	2016/17	Proposed	Approved	Adopted
Account	Description	Actual	Actual	Budget	2017/18 Budget	2017/18 Budget	2017/18 Budget
1-11-3-50100	Office Equipment	5,458	1,517	3,200	4,800	4,800	4,800
1-11-3-51100	Office Furniture	-	-	-	-	-	-
Total Capital Outlay		5,458	1,517	3,200	4,800	4,800	4,800

EXPENDITURE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
<u>PERSONNEL SERVICES</u>			
1-11-1-50100	Fire Chief	\$ 121,098	
	Fire Chief annual salary based on contract. 2016/17 salary is \$114,703. Assumes a 6% raise with additional 1.67% COLA increase. Subject to Board approval.		
1-11-1-50200	Fire Safety Manager	\$ 48,929	
	Half-time Fire Safety Manager wages.		
1-11-1-50300	Finance Manager	\$ 48,929	
	Half-time Finance Manager wages.		
1-11-1-50400	Administrative Assistant	\$ 64,218	
	Administrative Assistant salary.		
1-11-1-51100	Duty Officer Pay	\$ 1,500	
	Additional pay for Fire Chief based on \$200 per weekend for duty officer weekend/holiday coverage.		
1-11-1-51300	Performance Bonus	\$ 1,050	
	Fire Chief bonus paid in November if approved		350
	Fire Safety Manager bonus if approved		175
	Finance Manager bonus if approved		175
	Administrative Assistant bonus if approved		350
1-11-1-51400	Deferred Comp	\$ 17,429	
	Employer pays 6.2% into Fire Chief's 457 Deferred Comp account in lieu of social security.		7,623
	Additional deferred compensation per Fire Chief's contract at 5.5% for 2017/18.		6,762
	Employer pays 6.2% into Fire Safety Manager's Deferred Comp account in lieu of social security.		3,044
1-11-1-52100	PERS (Public Employees Retirement System)	\$ 72,484	
	Fire Chief 27.08% plus 6% employer paid employee portion		40,671
	Finance Manager 15.29% plus 6% employer paid employee portion		10,454

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
	Administrative Assistant 27.08% plus 6% employer paid employee portion		21,359
1-11-1-52200	Health Insurance	\$ 42,481	
	Fire Chief health, dental and vision insurance		21,241
	Admin Asst health, dental and vision insurance		21,241
1-11-1-52300	VEBA (Voluntary Employees' Beneficiary Association)	\$ 27,000	
	Fire Chief VEBA contribution for health related reimb.		6,000
	Fire Safety Mgr VEBA contribution		9,000
	Finance Mgr VEBA contribution		6,000
	Admin Asst VEBA contribution		6,000
1-11-1-52400	Other Benefits	\$ 2,096	
	Life Insurance @ \$10.95/mo for Fire Chief, Admin Asst		263
	S/T Disability @ \$21.11/mo for Fire Chief, Admin Asst		507
	L/T Disability @ \$37.94/mo for Fire Chief, Admin Asst		910
	AD&D Insurance @ \$48/yr for Fire Chief, Admin Asst		96
	FireMed coverage @ \$50/yr for all four employees		200
	Costco membership @ \$60/yr for Fire Chief, Admin Asst		120
1-11-1-53100	Payroll Taxes	\$ 11,602	
	Fire Chief Medicare taxes @ 1.45% and Worker's Benefit Fund (WBF) \$0.013/hr		2,035
	Fire Safety Mgr Medicare taxes @ 1.45% and WBF		773
	Finance Mgr FICA taxes @ 7.65% and WBF		3,767
	Admin Asst FICA taxes @ 7.65% and WBF		5,027
1-11-1-54100	Worker's Compensation Insurance	\$ 45,000	
	Insurance for all staff and volunteers		
	TOTAL PERSONNEL SERVICES	\$503,816	
	<u>MATERIALS AND SERVICES</u>		
1-11-2-50100	CPA/Audit	\$ 7,525	
	CPA audit fees and State of Oregon audit fees.		
1-11-2-50200	Legal Fees	\$ 10,000	
	Attorney services		
1-11-2-51100	Insurance	\$ 38,909	
	Fidelity Bond for crime insurance coverage		964
	Liability Insurance for all District property		18,598
	Vehicle Insurance for all District vehicles		19,347
1-11-2-52100	Advertising	\$ 750	
	The Nugget, Bulletin, legal notices, position openings		
1-11-2-53100	Bank Charges	\$ 1,700	

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
	Local Government Investment Pool, US Bank, and credit card merchant service fees.		
1-11-2-53200	Postage	\$ 1,200	
	General postage, shipping expenses		
1-11-2-53300	Contract Services	\$ 38,815	
	Ambulance billing services		12,000
	Accounting software support		4,116
	Photocopier Lease		3,480
	Postage Machine Lease		396
	GFOA Budget Award application fee		185
	IT/Web support		15,000
	Printing/Binding		750
	Consulting Fees		2,500
	Other misc administrative services/fees		388
1-11-2-53400	Supplies	\$ 11,150	
	Board meeting and budget meeting supplies		500
	Fire Chief supplies		250
	Office supplies		5,000
	Kitchen supplies		1,500
	Software		1,000
	Fire Safety Manager supplies		2,500
	Small office equipment		400
1-11-2-54100	Dues/Subscriptions	\$ 8,000	
	OFDDA Dues (Oregon Fire District Directors Association)		1,250
	SDAO Dues (Special Districts Association of Oregon)		3,500
	Chamber of Commerce		96
	Kiwanis Club		165
	COFCA Dues(Central Oregon Fire Chiefs Association)		150
	OFCA Dues (Oregon Fire Chiefs Association)		85
	Oregon Corporation annual fee		40
	IAFC dues (International Association of Fire Chiefs)		254
	OFSOA Dues (Oregon Fire Service Office Administrators)		30
	GFOA Dues (Government Finance Officers Association)		160
	OGFOA Dues (Oregon GFOA)		105
	Costco Membership		120
	The Bulletin subscription		216
	NFPA dues (National Fire Protection Agency)		175
	NFPA standards subscription (shared w/ Redmond Fire)		400
	Other Misc dues/subscriptions		1,254
1-11-2-55100	Training/Conferences	\$ 4,250	
	Fire Chief		750
	Fire Safety Manager		1,000
	Finance Manager		1,250
	Administrative Assistant		1,250

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
1-11-2-55200	Travel/Lodging (out-of-District)	\$ 7,000	
	Fire Chief		2,000
	Fire Safety Manager		3,000
	Finance Manager		1,000
	Admin Assistant		1,000
1-11-2-55300	Per Diem	\$ 2,500	
	Fire Chief		750
	Fire Safety Manager		750
	Finance Manager		500
	Administrative Assistant		500
1-11-2-55400	Business Expense (meal costs for meetings)	\$ 2,400	
	Board members		1,100
	Fire Chief		1,000
	Fire Safety Manager		200
	Finance Manager		50
	Administrative Assistant		50
1-11-2-56100	Cell Phone Reimbursement	\$ 2,328	
	Fire Chief		1,056
	Administrative Assistant		636
	Fire Safety Manager		636
1-11-2-56200	Uniforms	\$ 1,400	
	Fire Chief		750
	Administrative Assistant		250
	Fire Safety Manager		400
TOTAL MATERIALS AND SERVICES		\$ 137,927	
<u>CAPITAL OUTLAY</u>			
1-11-3-50100	Office Equipment	\$ 4,800	
	Two replacement computers for Captains and Fire Medics in Watchroom plus additional computer for training support @ \$1,600.		
TOTAL CAPITAL OUTLAY		\$ 4,800	

OPERATIONS DEPARTMENT

The Operations Department includes the functions of the Deputy Chief of Operations, Firefighter/Paramedics, Shift Commanders and Training Officer. Three work shifts are staffed by a Shift Commander/Paramedic and two career Firefighter/Paramedics. Career staff work 48-hour shifts with 96 hours off. The Deputy Chief of Operations works a 40-hour workweek with responsibility overseeing the emergency operations function of running the District. The Training Officer position is a newly budgeted position expected to start January, 2018. While the details are still being worked out, it is expected that this will be a half-time position. Staffing is augmented with resident volunteers (students) and other volunteers.

Operations supports the District in the achievement of its mission and vision by overseeing areas pertaining to training, fire suppression, ambulance transport, emergency medical service, and other public service calls.

The District is similar to most modern fire departments in that the majority of 911 emergency calls are for a medical emergency. In 2016, 83% of all emergency 911 calls received were for a medical emergency. All career firefighters are also paramedics. Many volunteer firefighters and administrative staff are also certified as paramedics or emergency medical technicians.

All personnel receive annual training to maintain certification levels and also receive specialized training in high risk / low frequency interventions. In 2016 all District paramedics attended Advanced Cardiac Life Support training and a Difficult Airway course.

BUDGET SUMMARY FOR OPERATIONS

Expenditures	2014/15 Actual	2015/16 Actual	2016/17 Budget	2017/18 Budget
Personnel Services	\$1,210,273	\$1,317,308	\$1,402,752	\$1,586,679
Materials and Services	\$73,831	\$97,662	\$137,010	\$142,210
Capital Outlay	\$22,886	\$22,657	\$64,200	\$27,220
TOTAL	\$1,306,990	\$1,437,627	\$1,603,962	\$1,756,109

NEW BUDGETARY SIGNIFICANT CHANGES

- **Compensation Increases.** A compensation study was done earlier this year comparing salaries and benefits to other departments in the region. The Board approved an adjustment to the salary schedule for most positions, averaging approximately 5%. In addition, a 1.67% cost of living adjustment was made.

- **Part-time Training Officer.** The District is proposing to hire a part-time training officer for the 2017/18 budget year. Details are still being worked out. Total budget for payroll/benefits for this position are \$26,088. Additional uniform/PPE/computer also budgeted.
- **Temporary Firefighter/Paramedic.** A temporary position is in the budget for a Firefighter/Paramedic to help backfill a Shift Commander that is out on sick leave due to an injury.
- **Increased PERS Rates.** PERS rates increased dramatically as reported earlier in Administration.
- **Other Benefits.** These have been broken out from the Health Insurance line item for the current budget year. There is no other significant benefits added.

OPERATIONS PERSONNEL SUMMARY

Position	FY2013/14	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18
Deputy Chief of Operations	1	1	1	1	1
Training Officer	0	0	0	0	0.25
Shift Commanders	3	3	3	3	3
Firefighter/Paramedics	5	6	6	6	6.33
TOTAL	9	10	10	10	10.58

OPERATIONS INCIDENT SUMMARY

Type of Emergency Incidents	2013	2014	2015	2016
Fire-Related	44	41	44	42
Emergency Medical Service	663	684	704	888
Hazardous Condition	7	15	6	7
Public Service Calls	61	78	88	132
Good Intent Calls	114	117	129	132
False Alarms	34	30	29	27
Other Calls	4	2	3	2
TOTAL INCIDENT COUNT	927	967	1,003	1,230

STANDARDS OF COVER MEASUREMENTS

The District has a Standards of Cover document created in 2013 which the District operates under for performance measurement. The District is currently working with a volunteer to help extrapolate its data in order to measure its performance against the Standards of Cover. Standards of Cover have **basic response expectations** as follows:

The following are the primary service delivery expectations for the Fire District. The District has created three (3) primary "Response Zones" within the District for measuring percentile performance. The definitions used within this standard were established based on recommendations contained in NFPA 1720.

Definitions:

Urban: Those areas of the District which are located within the City of Sisters.

Rural: Those areas of the District which are located outside the City of Sisters and within 8 road miles of Station 701.

Remote: Those areas of the District which are not Urban or Rural.

Fire Suppression

Sisters-Camp Sherman Fire District provides structural fire response as follows:

- Urban: First due units will arrive within 8 minutes of receiving the emergency call 80% of the time. An effective firefighting force will arrive within 15 minutes of receiving the emergency call 80% of the time.
- Rural: First due units will arrive within 12 minutes of receiving the emergency call 80% of the time. An effective firefighting force will arrive within 22 minutes of receiving the emergency call 80% of the time.
- Remote: First due units will arrive within 30 minutes of receiving the emergency call 80% of the time. An effective firefighting force will arrive within 45 minutes of receiving the emergency call 80% of the time.

Medical

Sisters-Camp Sherman Fire District provides medical/EMS response as follows:

- Urban: First due units will arrive within 6 minutes of receiving the emergency call 80% of the time. A Full medical force will arrive within 15 minutes of receiving the emergency call 80% of the time on cardiac arrest and extrication incidents.
- Rural: First due units will arrive within 12 minutes of receiving the emergency call 80% of the time. A full medical force will arrive within 22 minutes of receiving the emergency call 80% of the time on cardiac arrest and extrication incidents.
- Remote: First due units will arrive within 30 minutes of receiving the emergency call 80% of the time. A full medical force will arrive within 45 minutes of receiving the emergency call for extrication or other critical needs 80% of the time.



Operations Department Budget Detail

2017/2018 Fiscal Year

Expenditures by Account

General Fund

Personnel Services		2014/15	2015/16	2016/17	Proposed	Approved	Adopted
Account	Description	Actual	Actual	Budget	2017/18 Budget	2017/18 Budget	2017/18 Budget
1-12-1-50100	Deputy Chief of Operations	99,652	87,522	98,683	106,710	106,710	106,710
1-12-1-50200	Shift Commanders	239,160	244,945	250,928	279,109	279,109	279,109
1-12-1-50300	Firefighter/Paramedics	338,778	367,901	379,153	434,688	434,688	434,688
1-12-1-54500	Training Officer	-	-	-	20,000	20,000	20,000
1-12-1-51100	Duty Officer Pay	3,150	2,682	5,500	3,500	3,500	3,500
1-12-1-51200	AIC Pay	4,570	6,744	9,000	4,000	4,000	4,000
1-12-1-51300	Performance Bonus	2,450	3,150	3,500	3,500	3,500	3,500
1-12-1-51400	Deferred Comp	49,356	50,958	55,461	60,822	60,822	60,822
1-12-1-51500	Overtime	125,040	115,665	116,500	110,000	110,000	110,000
1-12-1-51600	FLSA	10,528	10,709	12,000	16,600	16,600	16,600
1-12-1-51700	Holiday Pay	14,937	17,461	20,800	22,900	22,900	22,900
1-12-1-52100	PERS	144,729	198,031	215,601	275,615	275,615	275,615
1-12-1-52200	Health Insurance	121,753	152,595	171,633	172,080	172,080	172,080
1-12-1-52300	VEBA	38,380	43,333	48,000	49,500	49,500	49,500
1-12-1-52400	Other Benefits	1,739	1,620	1,620	10,030	10,030	10,030
1-12-1-53100	Payroll Taxes	16,051	13,991	14,373	17,625	17,625	17,625
Total Materials and Services		1,210,273	1,317,308	1,402,752	1,586,679	1,586,679	1,586,679



Materials and Services

Account	Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	Proposed 2017/18 Budget	Approved 2017/18 Budget	Adopted 2017/18 Budget
1-12-2-50100	Data Management	-	5,897	6,500	7,500	7,500	7,500
1-12-2-50200	Instructors	443	4,639	8,000	5,000	5,000	5,000
1-12-2-50300	Training Materials	1,358	360	3,000	3,000	3,000	3,000
1-12-2-51100	Mapping/Framing	381	795	1,500	1,500	1,500	1,500
1-12-2-52100	Immunizations/Tests	-	-	1,000	1,500	1,500	1,500
1-12-2-52200	Health & Safety	2,313	1,616	2,500	2,500	2,500	2,500
1-12-2-52300	Fees/Recert/License	4,910	790	5,000	2,000	2,000	2,000
1-12-2-53400	Supplies	29,098	34,739	35,000	36,000	36,000	36,000
1-12-2-54100	Dues/Subscriptions	414	371	500	500	500	500
1-12-2-55100	Training/Conferences	8,356	5,577	19,000	16,500	16,500	16,500
1-12-2-55200	Travel/Lodging	4,736	9,078	9,700	8,050	8,050	8,050
1-12-2-55300	Per Diem	2,528	976	3,000	3,500	3,500	3,500
1-12-2-55400	Business Expense	670	810	3,550	2,650	2,650	2,650
1-12-2-56100	Cell Phone Reimburse	1,988	3,703	4,260	4,260	4,260	4,260
1-12-2-56200	Uniforms	711	682	500	16,750	16,750	16,750
1-12-2-56300	Personal Protective Equip	15,925	27,630	34,000	31,000	31,000	31,000
Total Materials and Services		73,831	97,662	137,010	142,210	142,210	142,210

Capital Outlay

Account	Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	Proposed 2017/18 Budget	Approved 2017/18 Budget	Adopted 2017/18 Budget
1-12-3-50100	Training Equipment	1,477	2,000	2,000	5,000	5,000	5,000
1-12-3-51100	Medical Equipment	9,509	1,500	-	6,420	6,420	6,420
1-12-3-52100	Fire Equipment	11,900	8,955	38,500	11,300	11,300	11,300
1-12-3-52200	SCBA Bottles	-	10,202	23,700	4,500	4,500	4,500
Total Capital Outlay		22,886	22,657	64,200	27,220	27,220	27,220



OPERATIONS EXPENDITURE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
<u>PERSONNEL SERVICES</u>			
1-12-1-50100	Deputy Chief of Operations Annual salary for Deputy Chief	\$ 106,710	
1-12-1-50200	Shift Commanders Captain #1 Captain #2 Captain #3	\$ 279,109	97,131 96,188 85,790
1-12-1-50300	Firefighter/Paramedics FF/Medic #1 FF/Medic #2 FF/Medic #3 FF/Medic #4 FF/Medic #5 FF/Medic #6 FF/Medic (temporary)	\$ 434,688	74,570 74,447 67,386 67,167 66,730 62,294 22,094
1-12-1-50400	Training Officer Half-time position budgeted to start January, 2018	\$ 20,000	
1-12-1-51100	Duty Officer Pay Based on \$100 per weekend day (Friday evening-Monday morning) for duty officer weekend/holiday coverage.	\$ 3,500	
1-12-1-51200	AIC Pay Additional daily incentive for temporary Shift Commander fill-in @ \$75/shift.	\$ 4,000	
1-12-1-51300	Performance Bonus \$350 annual bonus paid for permanent employees.	\$ 3,500	
1-12-1-51400	Deferred Compensation Employer pays 6.2% into permanent fire staff Deferred Comp account in lieu of social security.	\$ 60,822	
1-12-1-51500	Overtime Fire Overtime for career staff Training Overtime for career staff	\$ 110,000	90,000 20,000
1-12-1-51600	FLSA (Fair Labor Standards Act) Overtime rate for hours worked in excess of 182 hours in a 24-day cycle for career staff.	\$ 16,600	

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
1-12-1-51700	Holiday Pay Payout for holiday pay accrues at 96 hours annually for career staff. Employees eligible for payout in June if hours not used.	\$ 22,900	
1-12-1-52100	PERS (Public Employees Retirement System) Deputy Chief 27.08% + 6% emplyr paid employee portion Career Staff 15.29-27.08% + 6% employer paid employee portion	\$ 275,615	35,747 239,868
1-12-1-52200	Health Insurance Deputy Chief health, dental and vision insurance Shift Commander #1 Shift Commander #2 Shift Commander #3 Firefighter/Paramedic #1 Firefighter/Paramedic #2 Firefighter/Paramedic #3 Firefighter/Paramedic #4 Firefighter/Paramedic #5 Firefighter/Paramedic #6	\$ 172,080	21,241 7,160 21,241 7,160 21,241 14,960 12,594 21,241 21,241 24,001
1-12-1-52300	VEBA (Voluntary Employees' Beneficiary Association) Deputy Chief VEBA contrib. for health related reimb. Shift Commander #1 Shift Commander #2 Shift Commander #3 Firefighter/Paramedic #1 Firefighter/Paramedic #2 Firefighter/Paramedic #3 Firefighter/Paramedic #4 Firefighter/Paramedic #5 Firefighter/Paramedic #6 Training Officer	\$ 49,500	6,000 2,000 6,000 2,000 6,000 4,000 4,000 6,000 6,000 3,000 4,500
1-12-1-52400	Other Benefits Life Insurance @ \$10.95/mo S/T Disability @ \$21.11/mo L/T Disability @ \$37.94/mo AD&D Insurance @ \$48/yr FireMed coverage @ \$50/yr Costco membership @ \$60/yr	\$ 10,030	1,314 2,533 4,553 480 550 600
1-12-1-53100	Payroll Taxes Deputy Chief Medicare taxes @ 1.45% and WBF Career Staff Medicare taxes @ 1.45% and WBF Temporary FF/Medic FICA taxes @ 7.65% and WBF Training Officer FICA taxes @ 7.65% and WBF	\$ 17,625	1,707 13,655 725 1,538
TOTAL PERSONNEL SERVICES		\$1,586,679	

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
	<u>MATERIALS AND SERVICES</u>		
1-12-2-50100	Data Management Target Solutions data management program for keeping track of training and certifications for staff and volunteers.	\$ 7,500	
1-12-2-50200	Instructors Cost for outside instructors	\$ 5,000	
1-12-2-50300	Training Materials Books and videos for training	\$ 3,000	
1-12-2-51100	Mapping/Framing Maps and framing related costs	\$ 1,500	
1-12-2-52100	Immunizations/Tests Medical physicals for six employees @ \$250.	\$ 1,500	
1-12-2-52200	Health & Safety Health and safety related improvements	\$ 2,500	
1-12-2-52300	Fees/Recert/License Ambulance licensing Ambulance service license CPR CTC Affiliation Fee ECEMS Dues EMR Relicense Fees Oregon Clinical Lab Fees Other Misc Fees	\$ 2,000	240 250 200 150 460 150 550
1-12-2-53400	Supplies Medical supplies Training supplies	\$ 36,000	32,000 4,000
1-12-2-54100	Dues/Subscriptions OFCA Dues (Oregon Fire Chiefs Association) IAFC dues (International Association of Fire Chiefs) Other Misc dues/subscriptions	\$ 500	85 279 136
1-12-2-55100	Training/Conferences Deputy Chief Career Staff Educational assistance for Bachelor's degree	\$ 16,500	1,500 8,500 6,500
1-12-2-55200	Travel/Lodging (for out-of-district training/meetings) Deputy Chief Career staff Educational Exchange Program	\$ 8,050	700 3,350 4,000

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
1-12-2-55300	Per Diem (meal allowance for travel/trainings) Deputy Chief Career Staff	\$ 3,500	500 3,000
1-12-2-55400	Business Expense (meal costs for meetings) Deputy Chief Training Ambulance Petty Cash	\$ 2,650	550 2,000 100
1-12-2-56100	Cell Phone Reimbursement Deputy Chief Shift Commanders (3) @ \$53/mo Firefighter/Paramedics (6) @ \$20/mo	\$ 4,260	912 1,908 1,440
1-12-2-56200	Uniforms Deputy Chief Career staff and volunteers Training Officer	\$ 16,750	500 14,750 1,500
1-12-2-56300	Personal Protective Equipment (PPE) Turnouts, boots, and other PPE	\$ 31,000	
	TOTAL MATERIALS AND SERVICES	\$ 142,210	
	<u>CAPITAL OUTLAY</u>		
1-12-3-50100	Training Equipment Projector or Smart Board to replace aging equipment.	\$ 5,000	
1-12-3-51100	Medical Equipment Handtevy Book Set (pediatric drug dosing tape). Rad-57 upgrade (total hemoglobin monitoring)	\$ 6,420	1,020 5,400
1-12-3-52100	Fire Equipment Portable master stream device (Blitzfire, etc) Electric PPV fan/smoke ejector	\$ 11,300	7,600 3,700
1-12-3-52200	SCBA Bottles Self-contained breathing apparatus bottles	\$ 4,500	
	TOTAL CAPITAL OUTLAY	\$ 27,220	

MAINTENANCE DEPARTMENT

The Maintenance Department facilitates the coordination of all preventative maintenance and repair to District apparatus and vehicles with contracted third party vendors. The Department is also responsible for the coordination and oversight of all preventative and routine maintenance activities for the District's four stations, training facility, and administration building. Logistics and program support is also provided across the other Departments.

This Department also covers utilities and communication, fuel and supplies related to maintaining the equipment, vehicles, and facilities.

The District has a part-time mechanic, working less than half-time, part-time cleaning staff, and hires two employees in the summer to work on maintenance around the facilities.

BUDGET SUMMARY FOR MAINTENANCE

Expenditures	2014/15 Actual	2015/16 Actual	2016/17 Budget	2017/18 Budget
Personnel Services	\$25,459	\$32,644	\$39,085	\$42,484
Materials and Services	\$139,063	\$160,958	\$197,000	\$219,550
Capital Outlay	\$9,697	\$4,217	\$11,000	\$36,000
TOTAL	\$174,219	\$197,819	\$247,085	\$298,034

NEW BUDGETARY SIGNIFICANT CHANGES

- **New Mechanic.** A new part-time mechanic was hired to replace a part-time mechanic due to amount of hours necessary and availability. While the mechanic position has historically been budgeted at 800 hours per year, the actual time spent has been less than budgeted. The budgeted hours remain the same.
- **Cleaning Staff.** Cleaning is done on a more regular basis in order to keep up the cleanliness.
- **PERS.** PERS amount is significantly higher due to the new mechanic is a Tier 2 employee, rather than OPSRP as previous employee. Rates are also 25 higher than previous year.
- **Contract Services.** The District experienced significant damage to its buildings during the snow storms in 2017 which caused ice dams and water intrusion. Much of the damage is expected to be covered by insurance, but there will be expenditures involved. A budget amount of \$26,000 was added under this line item to help cover this.

MAINTENANCE PERSONNEL SUMMARY

Position	FY2013/14	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18
Mechanic	0.25	0.30	0.30	0.30	0.40
Cleaning Staff	0.03	0.03	0.03	0.05	0.08
General Maintenance	0.40	0.40	0.40	0.40	0.40
TOTAL	0.68	0.73	0.73	0.75	0.88

VEHICLES MAINTAINED

	Station 701	Station 702	Station 703	Station 704
Ambulances	3	0	0	0
Fire Engines	3	0	1	1
Wildland Engines	3	0	1	1
Water Tenders	1	0	1	1
Support Vehicles	8	1	1	0
TOTAL VEHICLES MAINTAINED	18	1	4	3

EQUIPMENT MAINTAINED

- Thermal Imaging Cameras
- Compressors
- SCBA Mask Tester
- Washer/Extractor
- Communications System
- Defibrillators/EKG's
- Holmatro Cutters (Jaws of Life)
- Pumps
- Auto CPR Machines
- Manikins
- Trailers
- Power Pro Ambulance Cots
- Personal Protective Equipment
- Self-Contained Breathing Apparatus
- Hoses and Ladders
- Many other smaller pieces of equipment

FACILITIES MAINTAINED

Station 701 includes Administration Building and Community Room, living quarters and bay area, maintenance garage and storage shed, parking lot and landscaping. Downtown Sisters (301 S Elm St).

Station 702 is located in Tollgate community and used primarily for storing antique fire engine used in parades.

Station 703 is located in Squaw Creek community and includes a bay area and living quarters. There are plans to reconfigure the bay doors of this station this year.

Station 704 is located in Camp Sherman and includes a bay area. There are plans to expand this station to include living quarters this year. There is one office that is leased to the Sheriff's department at this location.

Maintenance Department Budget Detail

2017/2018 Fiscal Year

Expenditures by Account

General Fund

Personnel Services		2014/15	2015/16	2016/17	Proposed	Approved	Adopted
Account	Description	Actual	Actual	Budget	2017/18 Budget	2017/18 Budget	2017/18 Budget
1-13-1-50100	Mechanic	16,041	14,018	16,504	16,770	16,770	16,770
1-13-1-50200	Cleaning Staff	1,295	1,357	2,000	3,500	3,500	3,500
1-13-1-50300	General Maintenance	5,458	12,179	13,000	14,000	14,000	14,000
1-13-1-52100	PERS	872	2,568	3,022	5,548	5,548	5,548
1-13-1-53100	Payroll Taxes	1,793	2,523	4,559	2,667	2,667	2,667
Total GENERAL FUND REVENUE		25,459	32,644	39,085	42,484	42,484	42,484

Materials and Services		2014/15	2015/16	2016/17	Proposed	Approved	Adopted
Account	Description	Actual	Actual	Budget	2017/18 Budget	2017/18 Budget	2017/18 Budget
1-13-2-50100	Utilities	31,594	33,789	37,500	38,500	38,500	38,500
1-13-2-50200	Communication	13,247	12,745	15,100	16,150	16,150	16,150
1-13-2-50300	Deschutes 911 Service	1,377	2,734	3,800	3,800	3,800	3,800
1-13-2-51100	Fuel	19,250	16,553	20,000	20,000	20,000	20,000
1-13-2-52300	Fees/Recert/License	427	350	1,150	1,000	1,000	1,000
1-13-2-53300	Contract Services	36,087	48,978	65,950	89,750	89,750	89,750
1-13-2-53400	Supplies	32,594	36,583	43,150	40,000	40,000	40,000
1-13-2-53500	Tools	2,265	3,120	3,350	3,350	3,350	3,350
1-13-2-56200	Radio Repair/Replace	457	870	2,500	2,500	2,500	2,500
1-13-2-56300	SCBA Maintenance	1,765	5,235	4,500	4,500	4,500	4,500
Total Materials and Services		139,063	160,958	197,000	219,550	219,550	219,550

Capital Outlay		2014/15	2015/16	2016/17	Proposed	Approved	Adopted
Account	Description	Actual	Actual	Budget	2017/18 Budget	2017/18 Budget	2017/18 Budget
1-13-3-50100	Communications	8,102	2,681	11,000	36,000	36,000	36,000
1-13-3-51100	Technology	-	-	-	-	-	-
1-13-3-52100	Facilities	1,595	-	-	-	-	-
Total Capital Outlay		9,697	2,681	11,000	36,000	36,000	36,000

MAINTENANCE EXPENDITURE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
<u>PERSONNEL SERVICES</u>			
1-13-1-50100	Mechanic Mechanic wages based on 800 hours	\$ 16,770	
1-13-1-50200	Cleaning Staff Wages for cleaning staff assuming 3 hours/week	\$ 3,500	
1-13-1-50300	General Maintenance (Summer employment) Employee #1 Employee #2	\$ 14,000	7,000 7,000
1-13-1-52100	PERS (Public Employees Retirement System) Mechanic at 27.08% plus 6% employer paid employee portion	\$ 5,548	
1-13-1-53100	Payroll Taxes Mechanic @ 7.65% FICA taxes and Worker's Benefit Fund (WBF) \$0.013/hr Cleaning Staff @ 7.65% FICA taxes and WBF General Maintenance FICA taxes @ 7.65% and WBF	\$ 2,667	1,293 270 1,104
TOTAL PERSONNEL SERVICES		<u>\$42,484</u>	
<u>MATERIALS AND SERVICES</u>			
1-13-2-50100	Utilities Electricity Propane Water/Sewer and other City usage fees Disposal	\$ 38,500	30,000 3,320 5,000 180
1-13-2-50200	Communications Cell Phone MDT Telephone Cable Fees	\$ 16,150	350 3,800 7,500 4,500
1-13-2-50300	Deschutes 911 Service Annual fee for 911 services for CAD computers. Active 911 @ \$12/subscriber all department members	\$ 3,800	2,800 1,000
1-13-2-51100	Fuel Ambulances Other Vehicles	\$ 20,000	7,000 13,000

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
1-13-2-52300	Fees/Recert/License FCC fees for radio frequencies, radios and antennas.	\$ 1,000	
1-13-2-53300	Contract Services	\$ 89,750	
	Ambulance vehicle repairs, brake service, etc.		4,000
	Gurney/Stair Chair service		800
	Biomedical service		1,403
	Lucas2 devices service		2,660
	Misc Medical Device Service		637
	Physician Advisor Fees/Reimb		4,000
	Radio repair services		1,000
	Repairs and upkeep of facilities		15,000
	Additional Repairs to facilities from 2017 snow damage		26,000
	Landscaping		7,000
	Snow Plowing		2,500
	Fire Alarm Monitoring		700
	Hose and Ladder testing		5,250
	Hydraulic Rescue Tool service		1,295
	Fire Extinguisher services		800
	Fire Equipment repairs		655
	Laundry Service		50
	Outside contractors for repairs and maintenance for all other vehicles including tires.		16,000
1-13-2-53400	Supplies	\$ 40,000	
	Vehicle supplies for ambulance		4,000
	Other vehicle supplies		12,000
	Oil		1,500
	Communication supplies		1,500
	Facilities supplies		15,000
	Fire equipment supplies		6,000
1-13-2-53500	Tools	\$ 3,350	
	Communication tools		100
	Facilities tools		500
	Fire equipment tools		750
	Vehicle tools		2,000
1-13-2-56200	Radio Repair/Replace Repair and replacement of radios, antennas, materials	\$ 2,500	
1-13-2-56300	SCBA Maintenance SCBA and Bauer compressor repair/maintenance	\$ 4,500	
TOTAL MATERIALS AND SERVICES		\$ 219,550	

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
	<u>CAPITAL OUTLAY</u>		
1-13-3-50100	Communications	\$ 36,000	
	Paggers and hardware		10,000
	MDT		1,000
	Communications Grant		25,000
	TOTAL CAPITAL OUTLAY	<u>\$ 36,000</u>	



VOLUNTEER DEPARTMENT

The Volunteer Department supports the District's mission through public education, prevention activities, and emergency response services by recruiting, mentoring, and developing community-minded individuals. In addition the Department oversees the growing resident volunteer program. The combination of these volunteers plays a critical role in achieving the District's goals.

The volunteers are managed by the Deputy Chief of Operations through the Volunteer Coordinator. This Deputy Chief position is budgeted under the Operations Department and is responsible for the emergency service delivery throughout the community. The Volunteer Coordinator position is paid a nominal stipend for this position. There are currently 38 active Fire/EMS volunteers.

Prospective students go through an application process and then a thorough background evaluation to become Resident Volunteers. If they are accepted into the program, the first stage is participating in a Firefighter Academy where they receive specialized training and instruction. Upon academy graduation, Resident Volunteers are assigned to a shift to enhance their educational experience. At the same time they are enrolled as a full-time student in the Fire Science or Paramedicine program at Central Oregon Community College. Resident Volunteers receive no compensation for their time spent at the District, but they do receive their tuition and books paid for the attainment of their Associates Degree, as well as a monthly reimbursement of related living expenses, all the while living and working alongside career firefighters to gain experience and practical skills. Second or third year Resident Volunteers may work and live in the rural, volunteer staffed fire stations.

There are two types of Resident Volunteers. A total of six students are selected for the Fire and Paramedic program, and three students are selected for the EMS only program. The EMS only students do not receive any reimbursements other than tuition and books and are not expected to live at the fire stations, although they are assigned shifts to gain experience and practical skills.

Volunteers for the District either serve as structural firefighters after extensive training, or serve in a support position such as driver, EMS only, fire prevention, and Fire Corps. Volunteer positions are non-compensated. The District does however reimburse expenses under the guidance of the Internal Revenue Service Accountable Plan. The District has also implemented a Length of Service Award Program or LOSAP to recognize volunteer's commitment to the District. The District will contribute into the LOSAP, a non-qualified deferred compensation plan, a pre-established amount each year. If certain criteria are met by the volunteer, a contribution will be made to the volunteer's account for that year.

Fire Corps volunteers support the District through community services. There are currently 17 active Fire Corps volunteers.

The Board members are five elected volunteers who set policy for the District. The District pays each Board member the ORS allowable per diem of \$50 per month for twelve board meetings each year.

BUDGET SUMMARY FOR VOLUNTEER DEPARTMENT

Expenditures	2014/15 Actual	2015/16 Actual	2016/17 Budget	Budget
Personnel Services	\$8,138	\$9,170	\$9,996	\$10,300
Materials and Services	\$112,233	\$105,744	\$161,186	\$183,150
TOTAL	\$120,371	\$114,914	\$171,182	\$193,450

NEW BUDGETARY SIGNIFICANT CHANGES

- **District Awards.** The annual District Awards Banquet has become very popular with the staff and volunteers. Over 80 people attended this function in 2017. It is a great way to recognize the many hours that people put in to the success of this District. Expenses have been increasing for food and venue costs as well as awards. The budget for this line item was raised to \$10,000.
- **Training Costs.** Travel/lodging and per diem expenses were in the previous Training Department. These costs are now separated between career staff (Operations) and volunteers.
- **Fire Corps.** The Fire Corps volunteers plan on implementing a Senior Safety Education program. Costs for this program are anticipated to be about \$1,500 for publication materials. The District is applying for a \$1,500 car seat grant intended to educate the public on the importance of child safety seats and their correct installation and use.
- **Tuition/Books.** Additional tuition set aside for two Resident Volunteers to complete their bachelor's degrees over the summer.
- **Travel/Lodging.** This amount was just broken out from a combined training travel/lodging from previous years. No significant increase.
- **Per Diem.** This amount was just broken out from a combined training per diem line item from previous years. No significant increase.
- **Immunizations/Tests.** Increased volunteerism requires more costs for background checks. Assumes ten volunteers to receive physicals.

VOLUNTEER PERSONNEL SUMMARY

Position	FY2013/14	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18
Board Members	0.03	0.03	0.03	0.03	0.03
Volunteer Coordinator	0.02	0.02	0.02	0.02	0.02
TOTAL	0.05	0.05	0.05	0.05	0.05

Fire Corps volunteers are community volunteers who support the District through community involvement. Some of the services the Fire Corps provides are:

- **Blood Pressure Checks.** Volunteers staff a Blood Pressure Clinic at Bi-Mart on the third Tuesday of each month. Blood pressure readings for the year totaled 488.

- **CPR/First Aid Classes.** Volunteers conduct First Aid and CPR/AED classes for the community. They taught 9 classes and educated 80 community members in First Aid and/or CPR for 2016.
- **Address Sign Installation.** Fire Corps volunteers install reflective address signs to help crews quickly locate addresses within the District. A total of 42 address signs were installed in 2016.
- **Car Seat Safety Checks.** Five volunteers and one staff member are certified to check child car seat safety. Four clinics were put on in 2016 in Sisters and volunteers participated in other regional clinics. A total of 47 car seats were inspected.
- **Smoke Alarms.** Volunteers performed three days of residential smoke alarm campaigns in 2016, covering over 250 homes and installing 91 smoke alarms.

Other community service activities supported by the volunteers include:

- **Easter Egg Hunt.** Hundreds of eager egg hunters from infant to 11 years old turned out for the 38th annual Sisters Easter Egg Hunt at Creekside Park. The Easter egg hunt is co-sponsored by the Sisters-Camp Sherman and Cloverdale fire department volunteer associations. Twenty volunteers hide 6,000 plastic eggs throughout the park for two hours. The eggs are snatched up in about five minutes.
- **Rodeo Standby.** District volunteers stand by as backup EMS personnel and provided an on-site ambulance for the Sisters Rodeo each day of the Rodeo, held the second weekend in June.
- **Quilt Show.** District staff and volunteers provide help in hanging and taking down the quilts for the annual Sisters Outdoor Quilt Show which draws more than 10,000 visitors to Sisters.
- **High School Sports Standby.** District volunteers stand by as backup EMS personnel and provide an on-site ambulance for the Sisters High School home football games as well as the lacrosse tournament.
- **Halloween Safety Fair.** The District hosts an annual Halloween event including a haunted house and many other activities for children and their families, providing educational opportunities.
- **Spirit of Christmas.** The Sisters-Camp Sherman Fire & Ambulance Association and the Sisters Kiwanis Club sponsor the annual "Spirit of Christmas Giving Tree" providing Christmas gifts to families in need in Sisters Country over the holiday season. In 2016, 138 families received assistance, including 167 children. The value of gifts donated was over \$4,000.
- **Community Christmas Dinner.** The Association also hosts a community Christmas dinner on Christmas Day every year, serving over 120 people. It takes many volunteers hours to shop, prepare, serve and clean up for this meal.
- **Community Assistance Fund.** This fund has been set up to help members of the community who would endure a further hardship without financial assistance. Under this program, employees are allowed to spend up to \$100 to provide assistance beyond basic fire suppression and EMS. The fund was created from non-public funds, including donations made to the District and employee/volunteer contributions. In 2016, a total of 23 individuals/families were helped with a total of \$365 in gas/food vouchers.

Volunteer Department Budget Detail

2017/2018 Fiscal Year

Expenditures by Account

General Fund

Personnel Services		2014/15	2015/16	2016/17	Proposed	Approved	Adopted
Account	Description	Actual	Actual	Budget	2017/18 Budget	2017/18 Budget	2017/18 Budget
1-14-1-50100	Board Members	2,500	3,000	3,000	3,000	3,000	3,000
1-14-1-50200	Volunteer Coordinator	800	800	800	800	800	800
1-14-1-52400	Other Benefits	4,585	5,078	5,900	6,200	6,200	6,200
1-14-1-53100	Payroll Taxes	253	292	296	300	300	300
Total GENERAL FUND REVENUE		8,138	9,170	9,996	10,300	10,300	10,300

Materials and Services		2014/15	2015/16	2016/17	Proposed	Approved	Adopted
Account	Description	Actual	Actual	Budget	2017/18 Budget	2017/18 Budget	2017/18 Budget
1-14-2-50100	Election	1,493	-	-	-	-	-
1-14-2-50200	District Awards	6,101	7,920	7,500	10,000	10,000	10,000
1-14-2-50300	Volunteer Service Award	22,320	22,150	22,350	22,150	22,150	22,150
1-14-2-51100	Tuition/Books	41,153	36,966	67,636	76,000	76,000	76,000
1-14-2-52100	Reimbursements	14,470	10,295	21,600	21,600	21,600	21,600
1-14-2-52200	Immunizations/Tests	4,206	10,267	9,500	11,500	11,500	11,500
1-14-2-53100	Ass'n Activity Allocation	5,568	4,460	6,500	7,000	7,000	7,000
1-14-2-53200	Special Events	1,186	591	2,500	2,500	2,500	2,500
1-14-2-53300	Fire Corps	3,232	6,636	8,000	12,500	12,500	12,500
1-14-2-53400	Supplies	2,223	824	1,500	1,500	1,500	1,500
1-14-2-54100	Honor Guard	500	-	500	500	500	500
1-14-2-54200	Chaplaincy	800	1,000	1,000	1,000	1,000	1,000
1-14-2-55100	Training/Conferences	6,885	1,976	8,000	8,000	8,000	8,000
1-14-2-55200	Travel/Lodging	-	-	-	2,150	2,150	2,150
1-14-2-55300	Per Diem	28	115	600	2,250	2,250	2,250
1-14-2-56200	Uniforms	2,068	2,545	4,000	4,500	4,500	4,500
Total Materials and Services		112,233	105,745	161,186	183,150	183,150	183,150

EXPENDITURE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
<u>PERSONNEL SERVICES</u>			
1-14-1-50100	Board Members Per Diem wages @ \$50/month x 5 board members	\$ 3,000	
1-14-1-50200	Volunteer Coordinator Wages for cleaning staff assuming 3 hours/week	\$ 800	
1-14-1-52400	Other Benefits 24/7 Death/Disability Insurance FireMed Subscriptions for all volunteers @\$50 FireMed Subscription for all Board Members @\$50 AD&D Insurance	\$ 6,200	1,200 2,750 250 2,000
1-14-1-53100	Payroll Taxes Board Members 7.65% FICA taxes for per diem + WBF Volunteer Coordinator 7.65% FICA taxes + WBF	\$ 300	230 70
TOTAL PERSONNEL SERVICES		<u>\$10,300</u>	
<u>MATERIALS AND SERVICES</u>			
1-14-2-50100	Election Costs associated with having an election for new board members.	\$ 0	
1-14-2-50200	District Awards Annual District awards event – caterer, venue, awards.	\$ 10,000	
1-14-2-50300	Volunteer Service Award (LOSAP) Length of Service Award contribution for qualified volunteers (max 3,000/yr per volunteer) Service fees for annuity program (LOSAP)	\$ 22,150	22,000 150
1-14-2-51100	Tuition/Books Tuition for 8 students x 3 terms x 19 credits @ \$117 Tuition for 1 student @ EOU x 48 credits x \$220 Tuition for 2 students @ EOU summer 6 classes @\$800 Textbooks and other class fees	\$ 76,000	53,352 10,560 4,800 7,288
1-14-2-52100	Reimbursements Reimbursements for mileage/food/supplies maximum of \$300 per month for 6 Resident Volunteers.	\$ 21,600	
1-14-2-52200	Immunizations/Tests Drug tests, HEP B series, TB tests, background checks... Physicals for ten volunteers @ \$450	\$ 11,500	7,000 4,500

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
1-14-2-53100	Association Activity Allocation	\$ 7,000	
	Easter Egg Hunt		1,200
	Halloween Event		1,000
	Christmas Dinner and lights		1,000
	Fifth Monday events		1,000
	Flowers, coffee, donations, misc		2,800
1-14-2-53200	Special Events	\$ 2,500	
	Fire Busters, Fire-Free weekends, fire-prevention week, safety fair, etc		
1-14-2-53300	Fire Corps	\$ 12,500	
	AED Grant Program for community		2,000
	Car Seat Grant expenses		1,500
	Fuels Reduction for community		1,500
	CPR/First Aid class supplies		1,000
	Smoke Alarm program supplies		1,000
	Other expenses associated with Fire Corps		5,500
1-14-2-53400	Supplies	\$ 1,500	
	Volunteer supplies		500
	High School Program supplies		1,000
1-14-2-54100	Honor Guard	\$ 500	
	Attendance at Honor Guard events. Donate remainder balance to Honor Guard at end of year		
1-14-2-54200	Chaplaincy	\$ 1,000	
	Donation to Central Oregon Police Chaplaincy		
1-14-2-55100	Training/Conferences	\$ 8,000	
	Training conferences for volunteers		5,000
	Training conferences for Board Members		1,000
	Recruit Academy for Resident Volunteers		2,000
1-14-2-55200	Travel/Lodging	\$ 2,150	
	Board Members		500
	Volunteers		1,650
1-14-2-55300	Per Diem (meals for out of town conferences/meetings)	\$ 2,250	
	Board Members		500
	Volunteers		1,750
1-14-2-55400	Uniforms	\$ 4,500	
	Resident Volunteers uniforms		
TOTAL MATERIALS AND SERVICES		\$ 183,150	

NON-DEPARTMENTAL

The non-departmental categories are the components of the budget that are not directly related to any one departmental activity. These include the categories of transfers, operating contingency, unappropriated ending fund balance, reserve funds, and debt service.

The General Fund transfers budgeted funds to the Employment Reserve Fund, Building Reserve Fund, Equipment Reserve Fund, and Technology Reserve Fund for unanticipated and future costs related to each area. Operating contingency is appropriated money available for unanticipated expenditures that may arise during the budget year. This figure is computed at 10% of general fund expenditures. Utilization of these funds requires Board of Director approval.

Unappropriated ending fund balance is budgeted at \$914,081. While listed as a requirement, it is actually a resource for the ensuing fiscal year and cannot be expended in the current year. This figure is computed at 5/12 of the personnel costs, ¼ of the materials and services expenditures, and ¼ of the capital outlay expenditures from the general fund less 5/12 of the ambulance revenue expected. It is the District's philosophy to provide funding for the ensuing year's requirements until levied taxes are received in November.

Debt service accounts for money the District is obligated to pay towards the original \$2.5M Bond debt created February 6, 2007 to build and remodel Station 701. It is a 20-year bond at 1.87% interest with \$1,865,000 left to pay. The Bond was refinanced in early 2017 and will save District taxpayers over \$195,000 over the next 11 years.

BUDGET SUMMARY FOR NON-DEPARTMENTAL

Expenditures	2014/15 Actual	2015/16 Actual	2016/17 Budget	2017/18 Budget
Transfers	\$340,000	\$284,114	\$442,554	\$506,398
Operating Contingency	\$245	\$2,941	\$396,934	\$289,414
Ending Fund Balance	\$1,538,571	\$1,746,854	\$855,772	\$914,081
TOTAL	\$1,878,816	\$2,033,909	\$1,695,260	\$1,709,893

Transfers from the Operating Budget to Reserve Funds include:

- \$ 55,000 Employment Reserve Fund (PERS)
- \$205,450 Building Reserve Fund
- \$245,948 Equipment Reserve Fund

Non-Departmental Budget Detail

2017/2018 Fiscal Year

Expenditures by Account

General Fund

Transfers					Proposed	Approved	Adopted
Account	Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2017/18 Budget	2017/18 Budget	2017/18 Budget
1-90-7-57000	Transfers to Reserve Funds	340,000	284,114	442,554	506,398	506,398	506,398
	Total TRANSFERS	340,000	284,114	442,554	506,398	506,398	506,398
Contingency					Proposed	Approved	Adopted
Account	Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2017/18 Budget	2017/18 Budget	2017/18 Budget
1-90-8-58000	Contingency	245	2,941	396,934	289,414	289,414	289,414
	Total CONTINGENCY	245	2,941	396,934	289,414	289,414	289,414
Unappropriated - to Fund Balance					Proposed	Approved	Adopted
Account	Description	2014/15 Actual	2015/16 Actual	2016/17 Budget	2017/18 Budget	2017/18 Budget	2017/18 Budget
1-90-9-59000	Unapprop.-to Fund Balance	-	-	855,772	914,081	914,081	914,081
	Total UNAPPROPRIATED	-	-	855,772	914,081	914,081	914,081

EXPENDITURE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
<u>NON-DEPARTMENTAL</u>			
1-90-7-57000	Transfers to Reserve Funds	\$ 506,398	
	Employment Reserve Fund		55,000
	Building Reserve Fund		205,450
	Equipment Reserve Fund		245,948
	Technology Reserve Fund		0
1-90-8-58000	Contingency	289,414	
	10% of operating expenditures for unanticipated expenses.		
1-90-9-59000	Unappropriated to Fund Balance	914,081	
	5/12 of Personnel Services		893,033
	¼ of Materials and Services		170,709
	¼ of Capital Outlay		17,005
	Less 5/12 Ambulance Revenue		(166,667)

RESERVE FUNDS

The District has created four Reserve Funds to help save for future large expenditures and unanticipated costs associated with each of these funds. Equipment and apparatus and building repairs can be in the hundreds of thousands of dollars. The District would like to avoid asking its taxpayers for money to fund these large capital costs and is creating a fiscally responsible budget that should make sure it does not need to request additional levies.

Employment Reserve Fund Budget Detail

Revenue		2014/15	2015/16	2016/17	Proposed	Approved	Adopted
Account	Description	Actual	Actual	Budget	2017/18 Budget	2017/18 Budget	2017/18 Budget
2-01-0-49000	Transfer In	65,000	50,000	55,000	55,000	55,000	55,000
2-01-0-49990	Beginning Fund Balance	60,847	37,726	83,850	138,850	138,850	138,850
EMPLOYMENT RESERVE FUND REVENUE		125,847	87,726	138,850	193,850	193,850	193,850
Expenditures		2014/15	2015/16	2016/17	Proposed	Approved	Adopted
Account	Description	Actual	Actual	Budget	2017/18 Budget	2017/18 Budget	2017/18 Budget
2-12-1-56107	PERS Reserve for Future Exp	88,121	-	55,000	110,000	110,000	110,000
2-12-1-56109	Reserved for Future Exp	-	3,876	83,850	83,850	83,850	83,850
EMPLOYMENT RESERVE FUND EXPENDITURES		88,121	3,876	138,850	193,850	193,850	193,850

EXPENDITURE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
	PERSONNEL SERVICES		
2-12-1-56107	PERS Reserve for Future Expenditures	\$ 110,000	
	Preparing for future PERS increases expected in the next few years.		
2-12-1-56109	Reserved for Future Expenditures	\$ 83,850	
	Unanticipated costs for labor, separation of service, vacation and retirement payouts.		

Building Reserve Fund Budget Detail

Revenue		2014/15	2015/16	2016/17	Proposed	Approved	Adopted
Account	Description	Actual	Actual	Budget	2017/18	2017/18	2017/18
					Budget	Budget	Budget
3-01-0-49000	Transfer In	25,000	25,000	145,000	205,450	205,450	205,450
3-01-0-49990	Beginning Fund Balance	74,196	93,796	118,796	247,796	247,796	247,796
BUILDING RESERVE FUND REVENUE		99,196	118,796	263,796	453,246	453,246	453,246

Expenditures		2014/15	2015/16	2016/17	Proposed	Approved	Adopted
Account	Description	Actual	Actual	Budget	2017/18	2017/18	2017/18
					Budget	Budget	Budget
3-10-2-53413	Reserved for Future Exp	-	-	117,796	178,246	178,246	178,246
3-10-2-53414	Training Center	5,400	-	75,000	150,000	150,000	150,000
3-10-2-53415	Station 701	-	-	35,000	45,000	45,000	45,000
3-10-2-53416	Station 703	-	-	1,000	35,000	35,000	35,000
3-10-2-53417	Station 704	-	-	35,000	45,000	45,000	45,000
BUILDING RESERVE FUND EXPENDITURES		5,400	-	263,796	453,246	453,246	453,246

EXPENDITURE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
CAPITAL OUTLAY			
3-10-2-53413	Reserved for Future Expenditures	\$ 178,246	
	Unanticipated costs related to buildings and maintenance of buildings and grounds. \$60,450 added per Facilities Master Plan.		
3-10-2-53414	Training Center	\$ 150,000	
	Develop 1-acre of training grounds with a bioswale and asphalt. \$75,000 was carried over and an additional \$75,000 was added.		
3-10-2-53415	Station 701	\$ 45,000	
	Reconfigure heating in the bay area from electric to radiant propane, allowing the generator to power about 90% of the station. \$35,000 unused from FY16/17.		
3-10-2-53416	Station 703	\$ 35,000	
	Reconfigure bay doors.		
3-10-2-53417	Station 704	\$ 45,000	
	Add dorm room. Carried over \$30,000 and added additional \$15,000.		

Equipment Reserve Fund Budget Detail

Revenue		2014/15	2015/16	2016/17	Proposed	Approved	Adopted
Account	Description	Actual	Actual	Budget	2017/18 Budget	2017/18 Budget	2017/18 Budget
4-01-0-49000	Transfer In	250,000	204,114	242,554	245,948	245,948	245,948
4-01-0-49990	Beginning Fund Balance	309,055	324,047	477,696	675,736	675,736	675,736
EQUIPMENT RESERVE FUND REVENUE		559,055	528,161	720,250	921,684	921,684	921,684
Expenditures		2014/15	2015/16	2016/17	Proposed	Approved	Adopted
Account	Description	Actual	Actual	Budget	2017/18 Budget	2017/18 Budget	2017/18 Budget
4-10-5-56103	Vehicle	191,248	28,139	150,000	-	-	-
4-10-5-56108	EMS Equipment	-	-	27,000	30,000	30,000	30,000
4-10-5-56109	FIRE Equipment	-	-	-	49,000	49,000	49,000
4-10-5-56110	Reserved for Future Exp	43,760	2,465	543,250	842,684	842,684	842,684
EQUIPMENT RESERVE FUND EXPENDITURES		235,008	30,604	720,250	921,684	921,684	921,684

EXPENDITURE DETAIL BY ACCOUNT

Account	Description	Account Total	Account Detail
CAPITAL OUTLAY			
4-10-5-56103	Vehicle	\$ 0	
	Per Apparatus and Equipment Master Plan, transfer \$235,000 to replace vehicles in future years. No plans to purchase any vehicles this fiscal year.		
4-10-5-56108	EMS Equipment	\$ 30,000	
	Per Apparatus and Equipment Master Plan, transfer \$5,000 to replace/upgrade future EMS Equipment.		5,580
	Philips MRx monitor (replace Zoll)		24,420
4-10-5-56109	FIRE Equipment	\$ 49,000	
	Per Apparatus and Equipment Master Plan, transfer \$49,000 to replace outdated fire equipment.		
4-10-5-56110	Reserved for Future Expenditure	\$ 842,684	
	Unanticipated costs related to fleet and equipment replacement.		

Technology Reserve Fund Budget Detail

Revenue		2014/15	2015/16	2016/17	Proposed	Approved	Adopted
Account	Description	Actual	Actual	Budget	2017/18 Budget	2017/18 Budget	2017/18 Budget
5-01-0-49000	Transfer In	-	5,000	-	-	-	-
5-01-0-49990	Beginning Fund Balance	18,026	7,120	9,002	9,002	9,002	9,002
TECHNOLOGY RESERVE FUND REVENUE		18,026	12,120	9,002	9,002	9,002	9,002

Expenditures		2014/15	2015/16	2016/17	Proposed	Approved	Adopted
Account	Description	Actual	Actual	Budget	2017/18 Budget	2017/18 Budget	2017/18 Budget
5-10-5-56413	Reserved for Future Exp	10,906	3,119	9,002	9,002	9,002	9,002
TECHNOLOGY RESERVE FUND EXPENDITURE		10,906	3,119	9,002	9,002	9,002	9,002

EXPENDITURE DETAIL BY ACCOUNT

Account	Description	Account Total	Account Detail
	CAPITAL OUTLAY		
5-10-2-53413	Reserved for Future Expenditure	\$ 9,002	
	Unanticipated technology purchases due to equipment failure, required upgrades, etc.		



Debt Service Fund Budget Detail

Revenue		2014/15	2015/16	2016/17	Proposed	Approved	Adopted
Account	Description	Actual	Actual	Budget	2017/18 Budget	2017/18 Budget	2017/18 Budget
7-01-0-40100	Desch Cty Tax Bond Rev	105,883	153,438	173,800	162,700	162,700	162,700
7-01-0-40200	Jeffsn Cty Tax Bond Rev	11,474	16,803	18,963	17,176	17,176	17,176
7-01-0-44120	Des/Jeff Interest	190	101	70	70	70	70
7-01-0-49990	Beginning Fund Balance	150,862	87,572	66,645	88,808	88,808	88,808
DEBT SERVICE FUND REVENUE		268,409	257,914	259,478	268,754	268,754	268,754
Expenditures		2014/15	2015/16	2016/17	Proposed	Approved	Adopted
Account	Description	Actual	Actual	Budget	2017/18 Budget	2017/18 Budget	2017/18 Budget
7-10-2-53600	Bond Interest Payment	90,838	87,013	82,763	34,876	34,876	34,876
7-10-2-53700	Bond Principal Payment	90,000	100,000	110,000	145,000	145,000	145,000
Total DEBT SERVICE		180,838	187,013	192,763	179,876	179,876	179,876
Debt Service Unappropriated		2014/15	2015/16	2016/17	Proposed	Approved	Adopted
Account	Description	Actual	Actual	Budget	2017/18 Budget	2017/18 Budget	2017/18 Budget
7-90-9-59000	Unapprop. To Fund Balance	-	-	66,715	88,879	88,879	88,879
Total UNAPPROPRIATED DEBT SERVICE		-	-	66,715	88,879	88,879	88,879

REVENUE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
DEBT SERVICE			
7-01-0-40100	Deschutes County Tax Bond Revenue	\$ 162,700	
	Anticipated Property Tax Revenue from Deschutes County for Bond repayment		
7-01-0-40200	Jefferson County Tax Bond Revenue	\$ 17,176	
	Anticipated Property Tax Revenue from Jefferson County for Bond repayment		
7-01-0-44120	Des/Jeff Interest	\$ 70	
	Anticipated interest income received from Deschutes and Jefferson counties		
7-01-0-49990	Beginning Fund Balance	\$ 150,862	

EXPENDITURE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
	<u>DEBT SERVICE</u>		
7-10-2-53600	Bond Interest Payment	\$ 34,876	
	August 1, 2017 interest payment on bond debt		\$17,438
	February 1, 2018 interest payment on bond debt		\$17,438
7-10-2-53700	Bond Principal Payment	\$ 145,000	
	February 1, 2018 principal payment on bond debt		
7-90-9-59000	Unappropriated to Fund Balance	\$ 88,879	
	Amount carried over to fund next year's first payment in August prior to receiving tax income in November.		



SALARY SCHEDULE

STEPS	1	2	3	4	5	6
Temporary	\$ 13.34 \$ 2,312 \$ 27,747	\$ 13.87 \$ 2,405 \$ 28,857	\$ 14.43 \$ 2,501 \$ 30,011	\$ 15.01 \$ 2,601 \$ 31,212	\$ 15.61 \$ 2,705 \$ 32,460	\$ 16.23 \$ 2,813 \$ 33,759
Temporary 2	\$ 17.23 \$ 2,987 \$ 35,838	\$ 17.92 \$ 3,106 \$ 37,272	\$ 18.64 \$ 3,230 \$ 38,763	\$ 19.38 \$ 3,359 \$ 40,313	\$ 20.16 \$ 3,494 \$ 41,926	\$ 20.96 \$ 3,634 \$ 43,603
Administrative Assistant	\$ 24.88 \$ 4,312 \$ 51,748	\$ 25.87 \$ 4,485 \$ 53,817	\$ 26.91 \$ 4,664 \$ 55,970	\$ 27.99 \$ 4,851 \$ 58,209	\$ 29.10 \$ 5,045 \$ 60,537	\$ 30.27 \$ 5,247 \$ 62,959
Fire-Medic based on 2912 hours	\$ 20.23 \$ 4,910 \$ 58,917	\$ 21.04 \$ 5,106 \$ 61,273	\$ 21.88 \$ 5,310 \$ 63,724	\$ 22.76 \$ 5,523 \$ 66,273	\$ 23.67 \$ 5,744 \$ 68,924	\$ 24.62 \$ 5,973 \$ 71,681
Engineer-Medic Incentive based on 2912 hours	\$ 20.84 \$ 5,057 \$ 60,684	\$ 21.67 \$ 5,259 \$ 63,111	\$ 22.54 \$ 5,470 \$ 65,636	\$ 23.44 \$ 5,688 \$ 68,261	\$ 24.38 \$ 5,916 \$ 70,992	\$ 25.35 \$ 6,153 \$ 73,831
Shift Commander based on 2912 hours	\$ 26.62 \$ 6,459 \$ 77,509	\$ 27.68 \$ 6,717 \$ 80,610	\$ 28.79 \$ 6,986 \$ 83,834	\$ 29.94 \$ 7,266 \$ 87,187	\$ 31.14 \$ 7,556 \$ 90,675	\$ 32.38 \$ 7,858 \$ 94,302
Finance Manager based on 1040 hours	\$ 38.35 \$ 3,324 \$ 39,884	\$ 39.88 \$ 3,457 \$ 41,479	\$ 41.48 \$ 3,595 \$ 43,138	\$ 43.14 \$ 3,739 \$ 44,864	\$ 44.86 \$ 3,888 \$ 46,659	\$ 46.66 \$ 4,044 \$ 48,525
Fire Safety Manager based on 1040 hours	\$ 38.35 \$ 3,324 \$ 39,884	\$ 39.88 \$ 3,457 \$ 41,479	\$ 41.48 \$ 3,595 \$ 43,138	\$ 43.14 \$ 3,739 \$ 44,864	\$ 44.86 \$ 3,888 \$ 46,659	\$ 46.66 \$ 4,044 \$ 48,525
Deputy Chief	\$ 41.89 \$ 7,261 \$ 87,127	\$ 43.56 \$ 7,551 \$ 90,612	\$ 45.31 \$ 7,853 \$ 94,237	\$ 47.12 \$ 8,167 \$ 98,006	\$ 49.00 \$ 8,494 \$ 101,926	\$ 50.96 \$ 8,834 \$ 106,003
Fire Chief	Contractual					

All raises based on the District's ability to pay in regards to economy and budget.

COLA 1.67% (Calculated using avg CPIU-Dec, CPIW-Dec, Social Security)

Longevity Pay: +2% at the end of the first year after reaching step 6

++3% at the end of the 5th year after reaching step 6 (1% extra)

+++4% at the end of the 10th year after reaching step 6 (1% extra)

As of July 1, 2017

Current Step	Name	Current Step	Name	Current Step	Name
Captain 6+	JA	Fire-medec 3 /EI	PB	Fire-Medic 6 /EI	DK
Captain 6+	TB	Fire-medec 2 /EI	DW	Fire-Medic 6 /EI	CM
Captain 3	RH	Admin Asst 6+	JS	Fire Medic 3	MM
Fire Safety Mgr 6	GM	Deputy Chief 6	TC	Fire-Medic 3 /EI	DF
Finance Mgr 6	KJ	Mechanic T26			

Engineer/Medic Pay Incentive will be 3%. To qualify, Fire/Medic must have three certifications and be approved by District.

a. Pumper Operator

b. Mobile Water Supply

c. Wildland Fire Operator

VEHICLE REPLACEMENT SCHEDULE

	Est Life	2018	2019	2020	2021	2022
Beginning Balance		675,736	863,484	578,484	813,484	998,484
Transfer into Reserves		187,748	235,000	235,000	235,000	235,000
Equipment Purchased:						
<u>Station 701</u>						
Pumper	25					
Interface	25					
Tender	20					
Brush	15					
Heavy Brush (FEPP)	15					
Ambulance	20					
Ambulance	20					
Ambulance	20					200,000
Capt. Response	10				50,000	
DC Ops Vehicle	10					
Chief Vehicle	10					
FSM Vehicle	10					
Service Truck (FEPP)	15		20,000			
<u>Station 703</u>						
Interface	25		500,000			
Tender	20					
Brush	15					
<u>Station 704</u>						
Pumper (Used)	25					
Brush	15					
Tender (FEPP)	20					
Ending Balance		863,484	578,484	813,484	998,484	1,033,484

The full fleet replacement schedule goes out 20+ years to ensure the District will have the funds necessary to replace vehicles as needed. The Finance Manager prepares an internal planning tool for budgeting out five years; updating this financial plan after the annual budget is approved and again after the audit is completed each year. An Equipment Master Plan and a Facilities Master Plan was completed in 2016 and incorporated into the budget.

GLOSSARY

Account – A term used to identify an individual asset, liability, expenditure control, revenue control, or fund balance.

Active 911 – A digital messaging system that delivers alarms, maps, and other critical information instantly to first responders.

AD&D Insurance – An insurance policy that pays benefits to the beneficiary if the cause of death is an accident.

Administration – Department responsible for the performance of executive duties and District management.

AED – An automated external defibrillator (AED) is a portable electronic device that automatically diagnoses the life-threatening cardiac arrhythmias of ventricular fibrillation and ventricular tachycardia in a patient, and is able to treat them through defibrillation, the application of electrical therapy which stops the arrhythmia, allowing the heart to reestablish an effective rhythm.

AIC – **Acting in Command** is a term used to describe a Firefighter/Medic who is acting as the Shift Commander when the Shift Commander is absent.

AFG – Assistance to Firefighters Grant is a Federal grant the District is applying for with several other regional fire departments to purchase mobile and portable radios that meet Homeland Security guidelines for inter-agency communication.

Alarm – A call received by a dispatch center, which is then relayed to the appropriate fire station for emergency response.

Appropriation – An act by a legislative body authorizing the expenditure of a designated amount of funds or to incur obligations for specific purposes.

ASA – Ambulance Service Area. A designated boundary which is granted to a specific entity for providing ambulance service.

Assessed valuation – The total taxable value placed on real estate and other property as a basis for levying taxes.

Assessor – A person who makes assessments, especially for purposes of taxation.

Balanced Budget – A budget in which revenues equal expenditures for all funds presented.

Bioswale - landscape element designed to concentrate or remove silt and pollution from surface runoff water. It consists of a drainage course with gently sloped sides (less than 6%) and filled with vegetation, compost and/or gravel.

Board of Directors – Elected body of officials that governs the District.

Budget – A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates) for the same fiscal year.

Budget Committee – Five Board Members and five community members appointed by the Board who review the proposed budget, listen to comments from citizens, and then approve the budget. The budget committee reviews the proposal to ensure that the district is planning to spend money in furtherance of expressly stated district goals.

CAD – Computer Aided Dispatch system that enables the dispatch agency to send and receive emergency service calls to the appropriate agency.

Capital Outlay – Expenditures for the acquisition of capital assets.

Career staff – Staff directly responsible for emergency medical treatment and fire suppression.

Chaplaincy – Central Oregon Public Safety Chaplaincy is a non-profit organization whose mission is to serve those who have endured a loss or been a victim of tragedy.

Civil Service Commission – Consists of three (3) members who are appointed by the Board of Directors to adopt and interpret rules consistent with State Law for the regulation of personnel administration within the classified service.

COFCA – Central Oregon Fire Chiefs Association. The purpose of this Association is to further the professional advancement of the fire service to ensure and maintain the greater protection of life and property from fire, natural and man-made disaster, or other emergency services of Central Oregon.

COFOG – Central Oregon Fire Operations Group. The mission of COFOG is to collaborate and promote interagency operations and work to align agency operations by creating standardized operational guides.

COLA – Cost of Living Adjustment. An adjustment made to income to counteract the effects of inflation.

Conflagration – An extensive fire that destroys a great deal of land or property.

Contingency – A provision for an unforeseen event or circumstance.

CPA – Certified Public Accountant. A licensed accounting professional providing accounting and auditing services.

CPR – Cardiopulmonary Resuscitation is a procedure employed after cardiac arrest using heart massage, drugs and mouth-to-mouth resuscitation to restore breathing.

CRA – Community Reinvestment Act is intended to encourage depository institutions to help meet the credit needs of the communities in which they operate, including low- and moderate-income neighborhoods, consistent with safe and sound operations.

Custodial officer – The person having custody or responsibility of the funds.

DC911 – Deschutes County 9-1-1 is a public safety dispatching agency, taking all calls for police, fire, and medical service assistance in Deschutes County.

Debt – An obligation or liability resulting from the borrowing of money or from the purchase of goods and services.

Deferred Comp - an arrangement in which a portion of an employee's income is paid out at a later date after which the income was earned.

EMS – Emergency Medical Service. A service that provides emergency medical treatment for the unexpected, sudden occurrence of a serious and urgent nature that demands immediate attention.

Engine – Various apparatus used to transport and pump water; carries ladders, hoses, other equipment and supplies for fighting fires.

Engineer – One who maintains and drives the apparatus during emergency calls.

Enterprise Zone - an impoverished area in which incentives such as tax concessions are offered to encourage business investment and provide jobs for the residents.

Expenditures – Charges incurred, whether paid or unpaid, for operation, maintenance, and interest, and other charges, which are to benefit the current fiscal period.

FCC – Federal Communications Commission is an agency that oversees radio communication.

FF – Firefighter. One who performs firefighting and other emergency scene duties involving the protection of life and property.

Fire Corps – A volunteer program designed to connect community members with their local fire/EMS departments to help with non-emergency tasks.

FireMed – A voluntary membership program that covers emergency ground ambulance services throughout the entire ambulance service area. When members use the emergency ambulance service, their insurance is billed for any medical benefits that cover emergency ambulance transport. Members do not receive a bill for emergency services.

Firewise – A community program encouraging local solutions for safety by involving homeowners in taking individual responsibility for preparing their homes from the risk of wildfire. Firewise is a key component of Fire Adapted Communities – a collaborative approach that connects all those who play a role in wildfire education, planning and action with comprehensive resources to help reduce risk.

Fixed Asset – Tangible or intangible items purchased that are over \$5,000 and have a useful life of more than one year.

FLSA – Fair Labor Standards Act. Established minimum wage, overtime pay, recordkeeping requirements and child labor standards for full-time and part-time workers.

FTE – Full Time Equivalent. Staffing levels are measured in FTE's to give a consistent comparison from year to year.

Fund – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities, that are segregated for the purpose of carrying on specific activities.

Fund Balance – The difference between assets and liabilities reported in a governmental fund.

FY – Fiscal Year. The time period used for the accounting year. The District's fiscal year begins July 1st and ends on June 30th.

GAAP – Generally Accepted Accounting Principles. The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

GEMT – Ground Emergency Medical Transport. GEMT draws funds from the federally-backed Medicaid entitlement program, allowing public EMS providers the ability to collect a percentage of their uncompensated costs for providing care to Medicaid patients. This would assist Oregon's public EMS system by 'filling the gap' in the cost of these services now being shouldered by local fire departments and districts.

General Obligation Bonds – A common type of municipal bond in the United States that is secured by a state or local government's pledge to use legally available resources, including tax revenues, to repay bond holders.

GFOA – Government Finance Officers Association. A Professional association of state, provincial and local finance officers in the United States and Canada.

Grant Revenue – A financial award given by the federal, state or local government to an eligible grantee.

Honor Guard – A ceremonial unit whose primary role is to provide funeral honors for fallen comrades.

IAFC – International Association of Fire Chiefs. An association representing the leadership of firefighters and emergency responders worldwide.

ISO – Insurance Services Organization. An advisory and rating organization for the property/casualty insurance industry to provide statistical and actuarial services, to develop insurance programs, and to assist insurance companies in meeting state regulatory requirements.

IT – Information Technology. The use of any computers, storage, networking and other physical devices, infrastructure and processes to create, process, store, secure and exchange all forms of electronic data.

L/T Disability – Long Term Disability Insurance. An insurance policy that protects an employee from loss of income in the event that he or she is unable to work due to illness, injury, or accident for a long period of time.

LGIP – Local Government Investment Pool. A pooled account where the County Treasurer deposits tax receipts.

Life Flight – A non-profit foundation providing critical care transportation to seriously ill or injured patients through air transportation.

Materials and Services – Expenditures related to the purchase of goods or services not designated as personnel costs or fixed assets.

Medicare/Medicaid - Medicare is a federal program that provides health coverage if you are 65 or older or have a severe disability, no matter your income. Medicaid is a state and federal program that provides health coverage if you have a very low income.

Merchant service fee - Merchant fees are money charged by a merchant service to a vendor for processing credit card transactions based on a percentage of the charge.

Moraine – Any glacially formed accumulation of unconsolidated glacial debris (soil and rock) that occurs in currently glaciated and formerly glaciated regions on Earth through geomorphological processes. Moraines are formed from debris previously carried along by a glacier and normally consist of somewhat rounded particles ranging in size from large boulders to minute glacial flour.

MVC – Motor Vehicle Crash. When a vehicle hits a person, an object, or another vehicle, causing injury or damage.

NFPA – National Fire Protection Association. Non-governmental association that provides consensus codes and standards, research, training, and education relating to fire protection.

OFCA – Oregon Fire Chief’s Association. Organization of Fire Chief’s providing information, education, and training in the fire service in Oregon.

OFDDA – Oregon Fire District Directors Association. Organization that provides information, education and training to fire service Board of Directors in Oregon.

OFSOA – Oregon Fire Service Office Administrators. Association of Fire Service office workers that provide education and training in Oregon.

OGFOA – Oregon Government Finance Officers Association. Organization that provides education and training for finance officers in Oregon.

OPSRP - Oregon Public Service Retirement Plan. PERS-covered employees hired on or after August 29, 2003. OPSRP has two components: the Pension Program and the Individual Account Program. All OPSRP Pension Program members have an IAP account.

PERS – Public Employees Retirement System. The retirement system in Oregon for all local and state government workers.

Personnel Services – Expenditures related to personnel costs such as compensation, benefits, and payroll taxes.

PPE – Personal Protective Equipment. Equipment firefighters wear when responding to emergencies such as turnouts, boots, helmets, etc.

Pre-fire Plan – A “draft” pre-fire plan is created and passed between Prevention and Operations. Prevention produces and finalizes the pre-fire plan after Operations firefighters walk through the buildings to check on elements critical to firefighting.

Projector/Smart Board - A SMART Board is like a large computer tablet that you can use with a special touch-sensitive LCD (liquid crystal display) screen or a touch-sensitive whiteboard that you use with a projector. A projector is ideal in situations where collaborations do not happen using a whiteboard or you simply want to share images or a slideshow presentation.

Property tax – Mandatory tax charged for the purpose of financing emergency services provided to District residents for their protection and assistance.

Reserve Funds – A savings account or other highly liquid asset set aside by an individual or business for meeting the future costs of upkeep and any unexpected costs that may arise.

Resident Volunteer – Students interested in the fire or EMS service. The District offers nine scholarships to students who volunteer their time and live at the fire station while learning more about the fire service.

Revenue – The income of the District from sources for the payment of District expenses.

S/T Disability – Short Term Disability Insurance pays you a portion of your income for a short period of time after you run out of sick leave.

SDAO – Special Districts Association of Oregon. An Association created to assist special service districts in providing cost-effective and efficient public services to the people of Oregon.

SDIS – Special Districts Insurance Services. The insurance arm of Special Districts Association of Oregon. The District uses this insurance company for its insurance needs including liability and worker's compensation insurance.

Shift – The term used to describe the 48-hour period of time the crews are on duty.

Shift Commander – Individual in charge of shift firefighter/paramedics. Each 48-hour shift has an assigned Shift Commander.

Social Security – The Federal Insurance Contributions Act (FICA) is the federal law that requires you to withhold two separate taxes from the wages you pay your employees. FICA is comprised of: a 6.2 percent Social Security tax and a 1.45 percent Medicare tax. Fire personnel elected to withdraw from the Social Security tax and do not contribute to this tax. The District agreed to pay into a Deferred Compensation account for the 6.2 percent they would have normally paid for this tax.

Surplus – Property that is retained by the District, but is not currently being utilized. A surplus property may be out of date or no longer working. The property is typically housed in a facility or kept vacant until the District decides what to do with the property.

Tender – An apparatus that carries water to supply an engine in rural areas.

Tier 1/Tier 2 – Oregon PERS employees hired before 1996 are considered Tier 1 employees and have the most beneficial retirement package. Tier 2 employees were hired from Jan. 1, 1996 to Aug. 28, 2003, and have slightly less retirement options.

Training Center – The District's off-site facility for the purpose of training firefighters located on Locust Street.

Transfer – Monies moved between General Fund and Reserve Funds to save for future expenditures.

Unappropriated – Funds used to cover operating expenses prior to receiving tax income in November.

Urban Renewal District - Under tax incremental financing, property values within the boundary area of an urban renewal district are “frozen” by the county assessor when the district starts. As property values increase over time, the difference between the frozen value and the new value goes to the district, not the county or city. Ultimately, the lifespan of the urban renewal district ends and the increased property values return to the county tax rolls. During the life of the district, other taxing agencies are affected due to the frozen property values including Sisters-Camp Sherman Fire District.

VEBA – Voluntary Employee Beneficiary Association. A health reimbursement arrangement that allows an employer to contribute money to a Trust on behalf of their employees. The funds in this account can be used to help pay for eligible medical expenses and often saved for medical expenses in retirement.

Watchroom – The office used by shift commanders and firefighters.

WBF – Worker’s Benefit Fund. A payroll assessment calculated on the basis of hours worked by all paid workers, owners, and officers covered by workers’ compensation insurance in Oregon.

WUI – Wildland Urban Interface fire occurs in areas where human built structures are in close proximity to areas of natural growth.



TAX FORMS

FORM LB-1		NOTICE OF BUDGET HEARING		
A public meeting of the Sisters-Camp Sherman Rural Fire Protection District will be held on June 20, 2017 at 5:00 pm at 301 South Elm Street, Sisters, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2017 as approved by the Sisters-Camp Sherman RFPD Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 301 South Elm Street, Sisters, Oregon, between the hours of 8:30 a.m. and 4:30 p.m. or online at www.sistersfire.com . This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year.				
Contact: Roger Johnson, Fire Chief		Telephone: 541-549-0771	Email: rjohnson@sistersfire.com	
FINANCIAL SUMMARY - RESOURCES				
TOTAL OF ALL FUNDS	Actual Amount 2015-2016	Adopted Budget This Year 2016-2017	Approved Budget Next Year 2017-2018	
Beginning Fund Balance/Net Working Capital	2,088,832	2,361,850	2,756,641	
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	419,064	324,160	423,218	
Federal, State and all Other Grants, Gifts, Allocations and Donations	75	10	1,500	
Revenue from Bonds and Other Debt	0	0	0	
Interfund Transfers / Internal Service Reimbursements	284,114	442,554	506,398	
All Other Resources Except Current Year Property Taxes	42,409	63,350	71,840	
Current Year Property Taxes Estimated to be Received	2,489,807	2,540,939	2,690,969	
Total Resources	5,324,301	5,732,863	6,450,566	
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION				
Personnel Services	1,786,716	1,915,294	2,143,280	
Materials and Services	474,442	652,533	682,837	
Capital Outlay	62,114	381,400	422,020	
Debt Service	187,013	192,763	179,876	
Interfund Transfers	284,114	442,554	506,398	
Contingencies	2,942	396,934	289,414	
Special Payments	0	0	0	
Unappropriated Ending Balance and Reserved for Future Expenditure	2,526,960	1,751,385	2,226,741	
Total Requirements	5,324,301	5,732,863	6,450,566	
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *				
Name of Organizational Unit or Program	FTE for that unit or program			
Administration	535,313	623,998	646,543	
FTE	3.00	3.00	3.00	
Operations	1,437,627	1,603,962	1,756,109	
FTE	10.00	10.00	10.58	
Maintenance	197,819	247,085	298,034	
FTE	0.73	0.75	0.88	
Volunteers	114,914	171,182	193,450	
FTE	0.05	0.05	0.05	
Non-Departmental	2,033,909	1,695,260	1,709,893	
FTE	0.00	0.00	0.00	
Employment Reserve Fund	3,876	138,850	193,850	
FTE	0.00	0.00	0.00	
Building Reserve Fund	0	263,796	453,246	
FTE	0.00	0.00	0.00	
Equipment Reserve Fund	30,604	720,250	921,684	
FTE	0.00	0.00	0.00	
Technology Reserve Fund	3,119	9,002	9,002	
FTE	0.00	0.00	0.00	
Debt Service Fund	187,013	259,478	268,755	
FTE	0.00	0.00	0.00	
Total Requirements	4,544,194	5,732,863	6,450,566	
Total FTE	13.78	13.80	14.51	
STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *				
PROPERTY TAX LEVIES				
	Rate or Amount Imposed 2015-2016	Rate or Amount Imposed This Year 2016-2017	Rate or Amount Approved Next Year 2017-2018	
Permanent Rate Levy (rate limit \$2.7317 per \$1,000)	\$2.7317	\$2.7317	\$2.7317	
Local Option Levy				
Levy For General Obligation Bonds	\$175,532	\$209,701	\$179,876	
STATEMENT OF INDEBTEDNESS				
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1		
General Obligation Bonds	\$1,865,000	\$0		
Other Bonds				
Other Borrowings				
Total	\$1,865,000	\$0		

RESOLUTION 2016-2017-004

MAKING APPROPRIATIONS, ADOPTING THE BUDGET AND IMPOSING AND CATEGORIZING TAXES

BE IT RESOLVED that the Board of Directors of the Sisters-Camp Sherman Rural Fire Protection District hereby adopts the budget for fiscal year 2017-2018 General Fund, Employment Reserve Fund, Building Reserve Fund, Equipment Reserve Fund, Technology Reserve Fund and Debt Service Fund in the amount of \$5,944,167 now on file at the Deschutes County and Jefferson County Assessor's Office.

MAKING APPROPRIATIONS

General Fund		Employment Reserve Fund	
Administration	\$ 646,543	Reserved for Future Exp	\$193,850
Operations	\$1,756,109	Total:	\$193,850
Maintenance	\$ 298,034	Building Reserve Fund	
Volunteers	\$ 193,450	Capital Outlay	\$275,000
Contingency	\$ 289,414	Reserved for Future Exp	\$178,246
Unappropriated Ending Fund Balance	\$ 914,081	Total:	\$453,246
Total:	\$4,097,631	Technology Reserve Fund	
Equipment Reserve Fund		Reserved for Future Exp	\$ 9,002
Capital Outlay	\$ 79,000	Total:	\$ 9,002
Reserved for Future Expenditure	\$ 842,684	Total Appropriations, All Funds	
Total:	\$ 921,684	Total Unappropriated and Reserve Amounts, All Funds	
Debt Service Fund		TOTAL ADOPTED BUDGET	
Debt Service	\$ 179,876	\$3,717,426	
Unappropriated Ending Fund Balance	\$ 88,878	\$2,226,741	
Total:	\$ 268,754	\$5,944,167*(*amounts with asterisks must match)	

IMPOSING THE TAX

BE IT RESOLVED that the Board of Directors of the Sisters-Camp Sherman Rural Fire Protection District hereby imposes the taxes provided for in the adopted budget:

- (1) At the rate per \$1,000 of assessed value of \$2.7317 for operations; and
- (2) In the amount of \$191,357 for bonds;

and that these taxes are hereby imposed and categorized for tax year 2017-2018 upon the assessed value of all taxable property within the district as follows:

CATEGORIZING THE TAX

General Government Limitation	Excluded from Limitation
Permanent Rate..... \$ 2.7317/\$1,000	
General Obligation Bonds.....	\$191,357

The above resolution statements were approved and declared adopted on this 20th day of June 2017.

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

To assessors of Deschutes/Jefferson Counties

**FORM LB-50
2017-2018**

- Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

☐ Check here if this is
an amended form.

The Sisters-Camp Sherman RFPD has the responsibility and authority to place the following property tax, fee, charge or assessment
on the tax roll of Deschutes and Jefferson County. The property tax, fee, charge or assessment is categorized as stated by this form.

PO Box 1509	Sisters	OR	97759	7/21/2017
Mailing Address of District	City	State	ZIP code	Date
Roger Johnson	Fire Chief	541-549-0771	rjohnson@sistersfire.com	
Contact Person	Title	Daytime Telephone	Contact Person E-Mail	

CERTIFICATION - You **must** check one box if your district is subject to Local Budget Law.

- ☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits Rate -or- Dollar Amount	
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit)	1	2.7317	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
2. Local option operating tax	2	0	
3. Local option capital project tax	3	0	
4. City of Portland Levy for pension and disability obligations	4	0	
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.	0	
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.	191,357	
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.	191,357	

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	2.7317
7. Election date when your new district received voter approval for your permanent rate limit	7	
8. Estimated permanent rate limit for newly merged/consolidated district	8	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

Description	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1		
2		

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

The authority for putting these assessments on the roll is ORS _____ (Must be completed if you have an entry in Part IV)