

Sisters-Camp Sherman Rural Fire Protection District



ADOPTED BUDGET DOCUMENT for Fiscal Year 2016 - 2017



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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

Jeff Tryens	<i>June 30, 2016</i>
(vacant)	<i>June 30, 2017</i>
Jeff McDonald	<i>June 30, 2017</i>
Russ Morrison	<i>June 30, 2018</i>
Chris Tosello	<i>June 30, 2018</i>

Members consist of the Board of Directors and five (5) citizen members

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 opportunity to serve
- Excellence and professionalism
- Clear and effective communication
- Innovation
- Collaboration and teamwork within and outside our department
- Stewardship of public resources
- Honest 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

DISTRICT OVERVIEW

Sisters-Camp Sherman Fire Department 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

District Overview (cont.)

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.

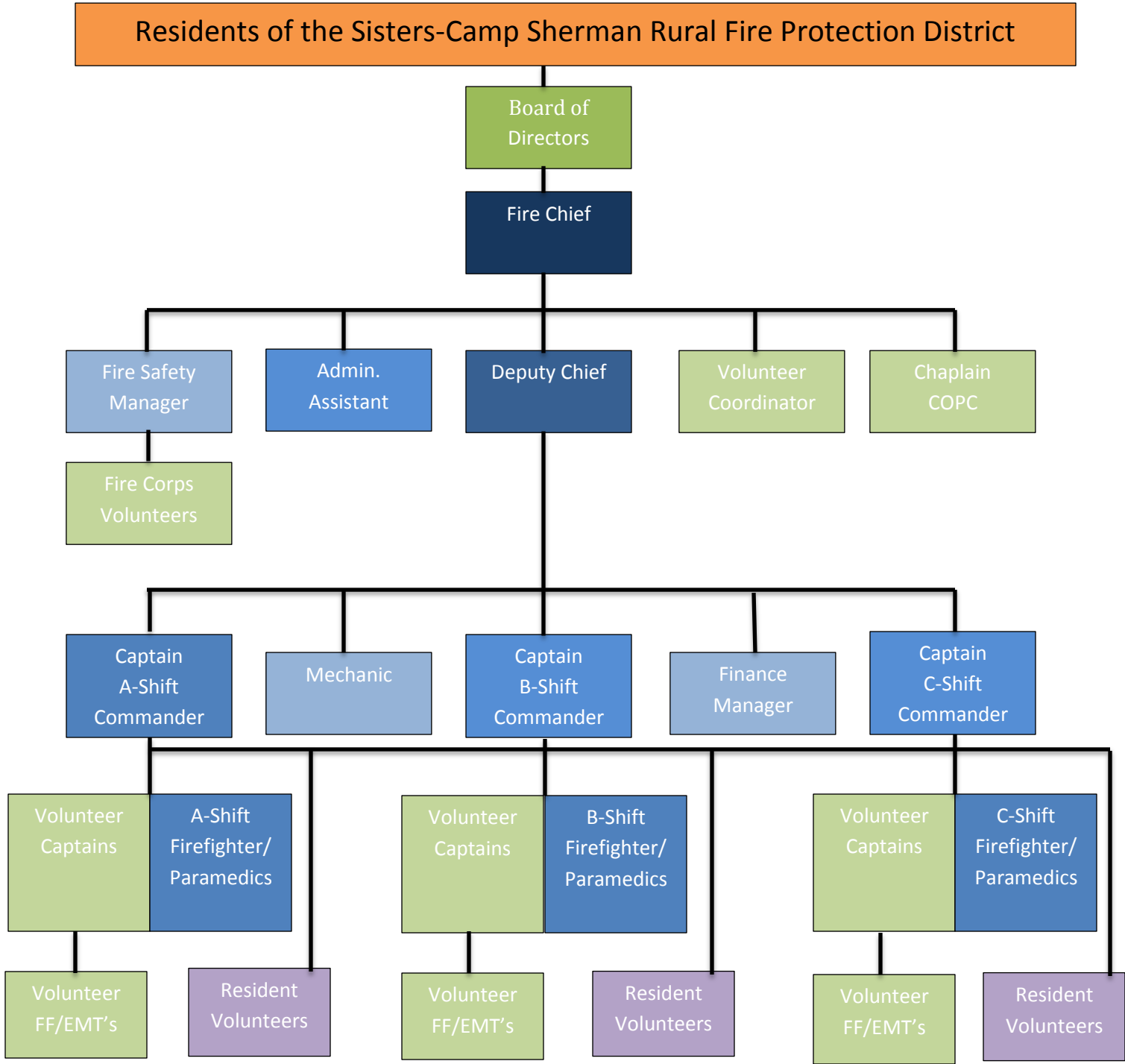
The Sisters Fire Department was formed on May 10, 1937. In 1991, the Camp Sherman Fire District and the Sisters Fire Department merged into one organization to become the “Sisters – Camp Sherman Rural Fire Protection District.” The District is a premier provider of emergency services in northwest Deschutes 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 240 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, one heavy rescue truck, 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 66 volunteers including Resident Volunteers and Fire Corps members. The District’s organizational chart is noted on the following page.

ORGANIZATIONAL CHART



FULL-SERVICE ORGANIZATION

The Sisters–Camp Sherman Fire District is a combination career and volunteer fire department which blends a 24-hour career staff with volunteers who are ready 24/7 to assist in any emergency. The District is a full-service organization dedicated to providing ongoing excellence in service. Personnel are committed to ongoing training in the most advanced fire suppression techniques, basic and advanced life support emergency skills, as well as many additional emergency response skills that today's firefighters/paramedics must be prepared to utilize at any given time. The District also focuses on providing education to children on how to prevent accidents, how to use seatbelts, and how to be safe when home alone.

The District currently provides structural and wildland fire suppression along with fire prevention and education. The District also provides ambulance service to the community with advanced life support emergency medical services and rescue services including vehicle extrication and first-responder hazardous materials response.

FIRE PREVENTION Gary Marshall is the District's Community Risk and Fire Safety Manager. Services to the community from the fire prevention division 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 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 & business.
- Fire Station Tours.
- Regularly scheduled CPR and First Aid classes by certified instructors.
- Child Safety Car Seat Clinics.
- Residential Smoke Alarm Program.
- Address Sign Program.

EMS Captain Jeremy Ast oversees the EMS department of the Sisters-Camp Sherman Fire District. Nine (9) Career Firefighter/Paramedics working on three separate shifts are available to respond to a medical emergency 24 hours a day, 7 days a week. Volunteer EMT's and Paramedics also respond as needed.

TRAINING The demands of emergency service delivery require that all District employees, career and volunteer, be involved in demanding, comprehensive, on-going training programs. This prepares employees and volunteers to make critical decisions based on finely honed skills, judgment, and creativity. The Training Department is the core of these training programs and prepares all firefighters, emergency medical technicians and paramedics to deliver the highest quality service to residents and visitors of the Sisters community.



The District supports a Fire and EMS class at Sisters High School through volunteer coordination along with Black Butte Ranch Fire and Cloverdale Fire.

RESIDENT VOLUNTEERS The District offers individuals 18 years and older the opportunity to apply for its Fire/EMS Resident Volunteer Program. The program is designed to promote knowledge of the basic operating principles of the fire and emergency medical services through day-to-day operations, hands-on experience and actual classroom time. Resident Volunteers will be trained on the principles of firefighting, fire prevention, fire control, rescue and emergency medical services.

In addition to in-house training, the resident volunteer will be enrolled in the Fire Science and Paramedic programs at Central Oregon Community College and will be assigned to a shift and perform activities with that shift. The resident volunteer will benefit from learning the actual conditions that may be encountered in the job market.

In 2015 the District began offering a Bachelor Degree program to current resident volunteers through a competitive process. The 2016/17 budget year allows two resident volunteers to qualify for the program. These resident volunteers learn how to manage employees by supervising the other resident volunteers in the program. In addition, they continue with the District for an additional year and through the summer months.

The recruitment and application process is coordinated through the Central Oregon Fire Agencies Joint Recruitment Process.



VOLUNTEER PROGRAM Supported by an active association, the membership is made up of approximately 66 active firefighters and EMS personnel, resident volunteers and Fire Corps members. Sisters-Camp Sherman Fire District seeks volunteers to bolster its ranks in order to provide a wide range of services. The District offers comprehensive benefits including quality training, flexible station assignments, accidental death and dismemberment insurance policies, worker's comp, air and ground ambulance benefits, length of service award, and shift meal reimbursement.

Sisters-Camp Sherman Fire District has a vision for expanding our volunteer base to include a diverse membership. We encourage the volunteerism of qualified men and women of all ethnicities and backgrounds.

Our target volunteer is:

- Men and women over the age of 18
- Individual who lives or works within District and available to respond to emergencies
- Civic-oriented individual
- Current EMS/FF certified individual
- Strong candidate requiring Firefighter and/or EMS certification
- Working, retired or student
- “Hands-on” volunteer
- Good team player

POPULATION & DEMOGRAPHICS

Sisters-Camp Sherman Rural Fire Protection District is a combination career and volunteer department which serves an area of over 240 square miles with an ambulance service area of approximately 800 square miles, in mountainous and high desert terrain on the eastern flanks of the Cascade Mountains of Central Oregon. The department serves two communities (Sisters and Camp Sherman) and 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.

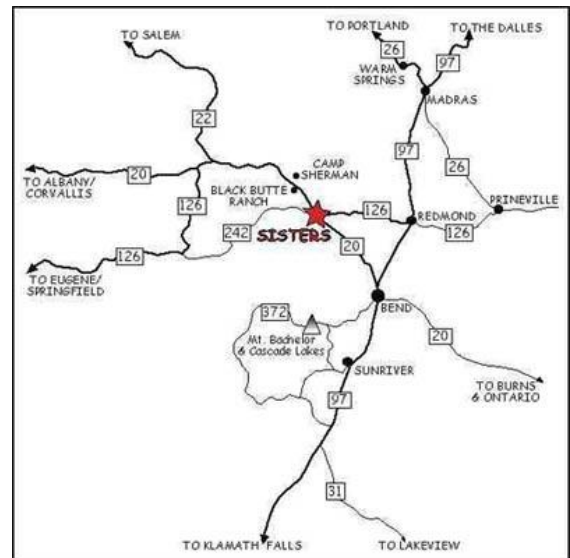


District volunteers and employees help display over 1300 quilts for the Sisters Outdoor Quilt Show...the largest in the world. It is held the second Saturday in July since 1975.



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.



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 ambulance service area.

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.



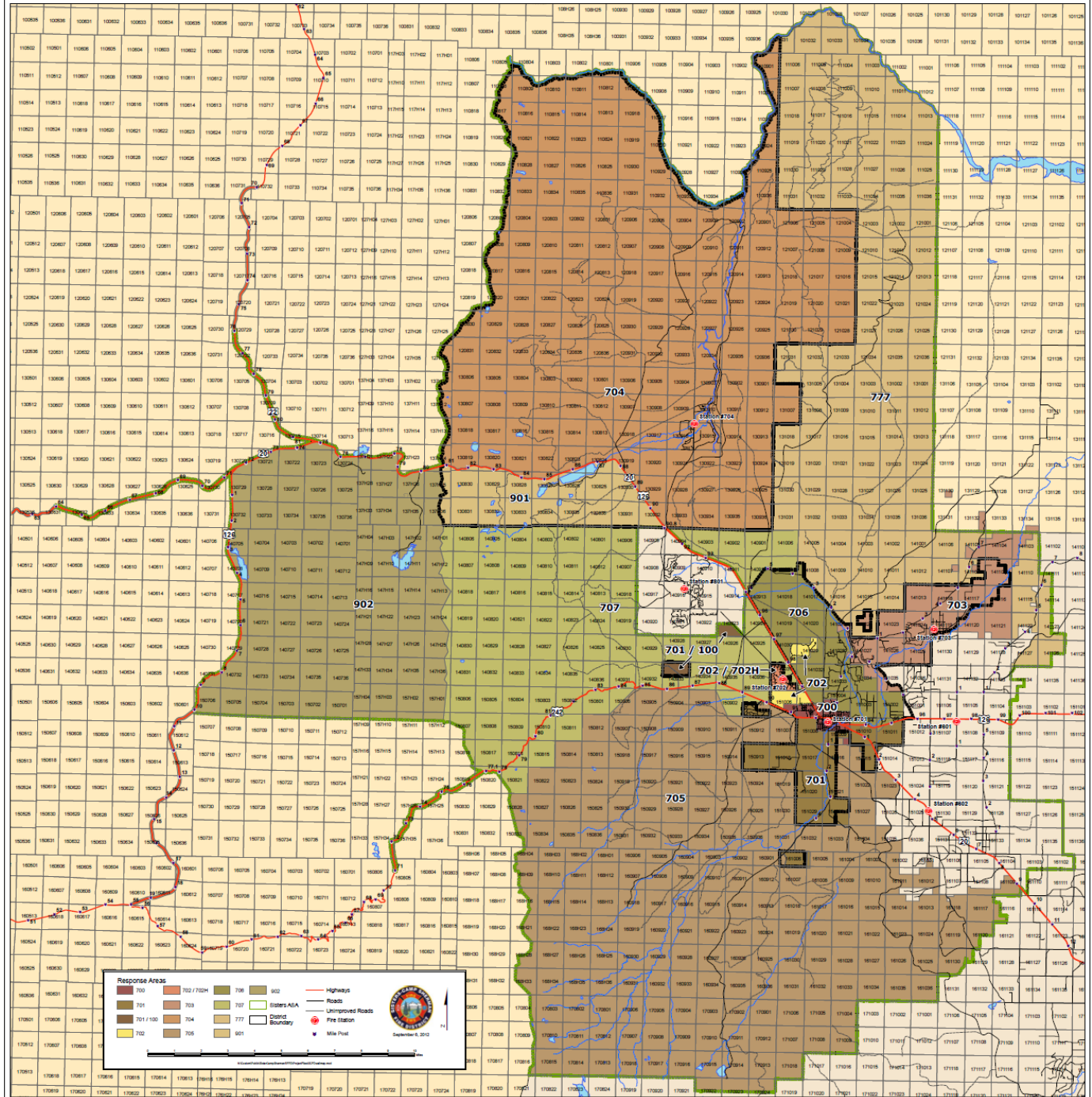
Sisters is a modern western community, known for its charming village setting and western-themed downtown with unique shops, galleries, and restaurants celebrating the spirit of the American West.



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, Black Butte School, a general store and a post office.

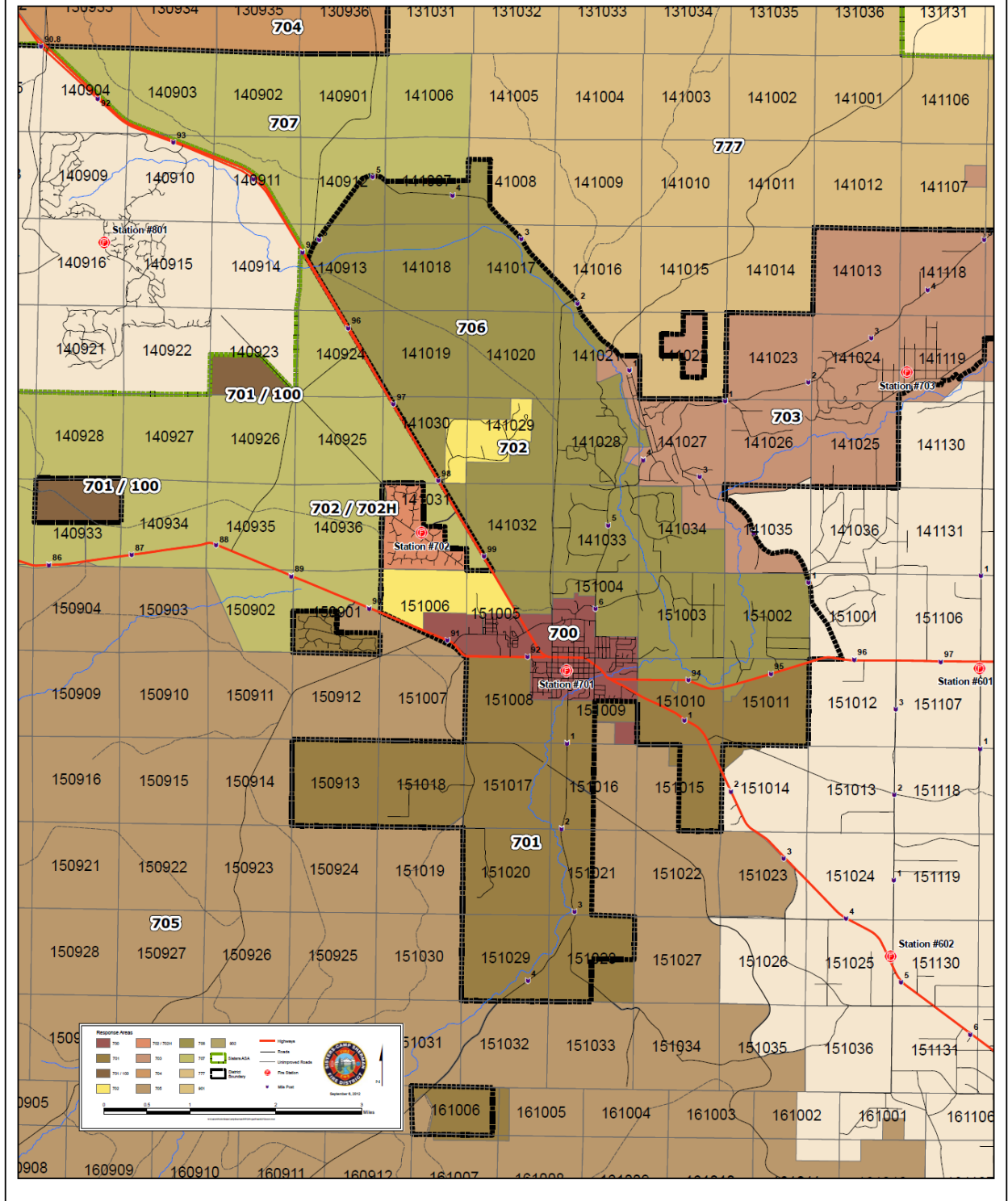
Ambulance Service Area

Sisters - Camp Sherman Fire District



Fire District Area

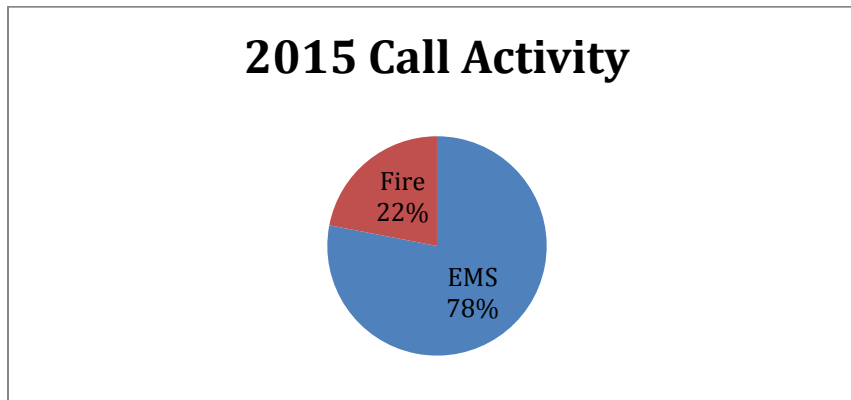
Sisters - Camp Sherman Fire District



CALL RESPONSE

Three work shifts are staffed by a Shift Commander/Paramedic and two career Firefighter/Paramedics. Normal minimum shift staffing is two career personnel. During the school year, resident volunteers work 48-hour shifts with 96 hours off. Additional staffing needs are met by District volunteers. The District had 66 volunteers at the end of 2015, up from 52 in 2013.

During 2015, the District responded to 1,001 emergencies including 220 fire related calls and 781 EMS related calls. The number of annual calls is increasing about 4% per year.



These calls can be broken down further as follows:

	2013	2014	2015
FIRE RELATED			
Brush Fire	27	26	29
False Alarm	54	41	52
Illegal Open Burning	25	45	46
Structure Fire	11	7	11
Mutual Aid	15	10	6
Public Assist	14	27	38
Investigation	31	42	31
Vehicle Fire	5	5	1
HazMat	3	4	6
Total Fire Related Calls	185	207	220
EMS RELATED			
Medical	650	670	696
Motor Vehicle Accidents	88	83	85
Total EMS Related Calls	738	753	781
TOTAL CALLS	923	960	1001

Standards of Cover for Emergency Response

In 2013 the District adopted a *Standards of Cover* document intended to provide objective documentation of community risk that the citizens expect based on the resources they provide to be mitigated by their local fire and EMS services.

The intention of this document is to create a set of expectations for the citizens, elected officials, employees, and visitors in the Sisters-Camp Sherman Fire District. It is intended to be a “living” document, regularly updated as more objective data becomes available and as trends in service, service objectives, or public expectations change.

A risk assessment was completed using:

- Past emergency response history
- Life risk
- Community economic risk
- Infrastructure risks
- Transportation risk
- Environmental or historical risk
- Pure dollar loss



Fires:

Structure Fire: The statistical incidence of structural fires is relatively low. In 2011 the District responded to 32 fires, of which eight were structure fires. In 2012 the District responded to 25 fires including four structure fires. The risk presented by an out of control fire, however, is disproportionately high based on the predominantly dry weather conditions, topography, and landscape. Few buildings have fire sprinklers with exceptions to some recently constructed commercial spaces and a few retrofitted buildings.

The District is primarily concerned with providing life rescue and in confining the fire to the structure of origin. When staffing and resources allow, the District will engage in more aggressive tactics that might allow confinement to the area of origin within a structure.

Wildland Urban Interface Fire: A WUI fire is the term used to define a fire that occurs in areas where human built structures are in close proximity to wild, non-landscaped areas of natural growth. Fires of this nature are particularly difficult to control for several reasons including:

- Inadequate water supply;
- Most structures that are in close proximity to natural areas are made of combustible material and many owners have not made their property “defensible”;

- Natural cover fires that become “interface” fires are often wind-driven and take place during the driest part of the year.

Most of the infrastructure within the District is built in or adjacent to natural areas that are susceptible to a wildfire. The District has developed a WUI map that indicates areas that are particularly susceptible to these types of fire, and where citizens should provide defensible space around their buildings. The District believes the most significant fire risks in the District are life, property, and economic losses that may occur if an urban interface fire damages significant amounts of infrastructure.



The Fire Safety Manager and Fire Corps volunteers along with four neighborhoods have developed or are developing Fire-Wise communities, educating the homeowners regarding defensible space and how to create a fire-safe community.

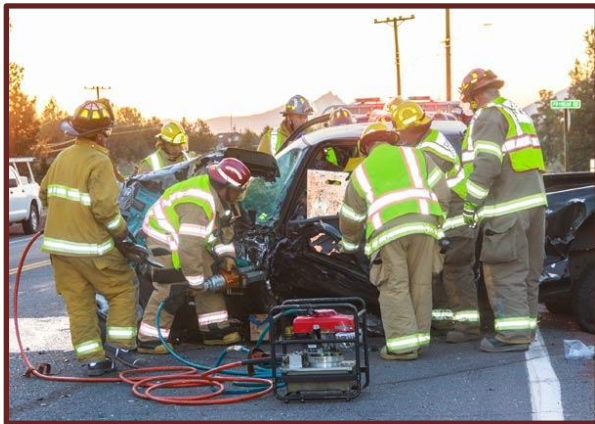
Wildfires that occur in natural areas surrounding the town of Sisters and Camp Sherman and bordering the main highway through town have occurred several times in the recent past. These fires, while often under the jurisdiction of the Forest Service and not the District, significantly affect trade and transportation through the District, particularly when the highway is shut down.

The District responded to twenty-four (24) natural cover or wildfires in 2011 and twenty (20) natural cover fires in 2012.

Other Fires: The remaining fires the District responds to include vehicle fires, trash fires, chimney fires, fires in dumpsters, cooking containers, and other miscellaneous fires. None of these presented a trend indicating that the District has high risk with any fire type other than structural or wildland.

Emergency Medical Services (EMS) Incidents:

Medical emergency incidents accounted for 81% of the District's call volume in 2012 and 78% in 2015. Over 10% of all reported EMS incidents are motor vehicle crashes (MVC's), either with or without injuries. MVC's where significant heavy extrication of entrapped passengers is required taxes local resources simply because of the number of units and personnel it takes to properly manage them, including multiple patient treatment, extrication, establishing a safe working area, time on task, and transport.



Note: 2015/16 saw a significant increase in the number of MVC's over the Santiam pass due to icy conditions. District staff met with representatives of the Oregon Department of Transportation to identify options to reduce MVC frequency and severity.

Other medical incidents that the District responded to include strokes, cardiac arrest, heart conditions, heat exhaustion, diabetic emergencies, breathing difficulties, and a wide range of traumatic injuries. While the rate of MVC's remains relatively steady throughout the year, traumatic injuries spike in the middle of winter when cold-weather recreation is at its peak and during the summer months when biking, hiking, and other outdoor activities bring people out-of-doors.

The District provides ambulance transport to a State approved Ambulance Service Area (ASA) and automatic aid agreement area that is significantly larger than the Fire District's boundaries. District ambulances conducted 388 ambulance transports to St. Charles Medical Center (Bend/Redmond) in 2015.

The average time on task for all EMS incidents (including transports) was 96 minutes in 2012. While this average is slightly affected by some very long task times (a few calls into frontier areas take as long as four hours), it still equates to roughly 3.7 hours per day where first-due companies are unavailable and responding to incidents.

District ambulances are staffed with a combination of career Firefighter Paramedics, volunteers, and resident volunteers. The Shift Captain assigns personnel to medical calls based on available staffing at the time, with the goal of reserving adequate personnel in the station to respond to additional emergencies. Volunteers are notified of emergencies via text message

alerts or pagers activated by the Deschutes County 911 Center. The Shift Captain may also initiate a personnel call back for off duty career Firefighter Paramedics to staff the station. All Chief Officers are required to be certified emergency medical technicians and provide additional staffing during peak demand periods.

A free app for smart phones called “PulsePoint” was activated in 2016 for the Deschutes County 911 area. With PulsePoint, the dispatch system immediately alerts CPR-trained bystanders about a nearby Sudden Cardiac Arrest event, and lets them know the location of the closest AED.



Other Emergency Incident Types:

➤ Hazmat risk:

- Highway 20 is a major East-West thoroughfare in Central Oregon and travels through downtown Sisters. Average Daily Traffic counts for Highway 20 in Sisters fluctuate from 6,000 vehicles per day in the winter to more than 13,000 vehicles per day in July and August. Gasoline and other petroleum products are the primary hazardous materials transported through the District. However, the speed limit of 20 MPH in town through populated areas significantly reduces the risk of hazardous material spill or fire from a transport accident.
- There are no commercial railroad lines in the District.
- There are no natural gas lines or underground fuel lines in the District.
- Sisters Airport has no commercial traffic. HazMat spills from private planes is limited based on fuel and cargo capacities.

➤ Flood risks:

- Significant portions of the town are in a flood plain. Whychus Creek and several dry creek beds run through town. Whychus Creek has flooded in the past causing property damage. Increased development since the last flood poses additional property and life risk.

➤ Water and Back Country rescue:

- There are multiple lakes and rivers within the District ASA. Deschutes County Search and Rescue and Jefferson County Hasty Team currently provide search and rescue including water rescue and recovery. Both agencies rely heavily on

volunteers to perform rescue services. A long term goal of the District is to develop a specialty rescue “first response” team with skills in low-angle rescue, initial water rescue, and other back country rescue techniques.

➤ Earthquake:

- An earthquake, tsunami, or other catastrophic emergency that causes Willamette Valley and coastal community evacuation has been recognized in the county disaster planning process. While there would be limited warning after such an emergency, pre-planning will be crucial.

Pre-planning for earthquake preparedness for those evacuating from the west has been identified as a Priority Goal for the District in its 2016 strategic planning process.



A magnitude 9.0 earthquake is predicted to cripple the Pacific Coast region sometime in the next 50 years. While our District may not be affected by the actual Cascadia earthquake, the District needs to be prepared for the possible exodus of people from the valley into our region.

➤ Weather Events:

- Response times increase when roads are impacted by snow and ice. With roadway elevations ranging from 3,000 feet above sea level to 6,500 feet above sea level, increased response times are to be expected during winter months. It is a goal of the District to collect data on responses during hazardous weather in order to provide more accurate predictions of expected response time performance.

➤ Glacial Moraine Lake Failure:

- There is a possibility that a glacial moraine on the East Side of South Sister could fail and release the water held in Carver Lake. If the glacial moraine failed, it would send flood water and materials down Whychus Creek Canyon. Contingencies are covered in the flood plans for Deschutes County and in the Greater Sisters Emergency Operations Plan.

BUDGET MESSAGE

Executive Summary

Budget Committee Members and Citizens:

I am pleased to present to you the proposed budget for fiscal year 2016/17 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 2015 report shows home values increasing in the Bend/Redmond area 12.24% from the previous year, a ranking of 12th in the nation. The Deschutes County Assessor is projecting a 5.8% increase in property taxes received by the District in 2015/16. The proposed budget reflects a conservative 4.8% increase in revenue. New construction within the City of Sisters included 48 building permits issued in 2015. 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.

House Price Appreciation by State for Period ended Dec 31, 2015

State	Rank	1-Yr	5-Yr	Since 1991
Nevada	1	12.72%	59.05%	99.27%
Colorado	2	10.91%	40.61%	267.79%
Idaho	3	10.69%	34.11%	157.04%
Washington	4	10.69%	27.60%	182.02%
Oregon	5	10.59%	36.67%	248.84%
Florida	6	9.35%	42.16%	145.98%
Arizona	7	8.65%	52.83%	161.70%
Hawaii	8	8.18%	31.20%	131.62%
Utah	9	7.96%	30.08%	224.91%
Texas	10	7.63%	32.84%	146.22%
USA		5.76%	22.85%	125.46%

In addition to assessed value growth of existing homes and an increase in new construction within the District, two other issues may have a positive impact on District revenues in the future:

It was discovered during a boundary adjustment project that many homes in the Camp Sherman area of the District have not been paying taxes to the District as a result of a discrepancy between the approved District boundary and what has been recognized by the Jefferson County Assessor's Office. District staff worked with Jefferson County to correct this problem and the District may receive additional funding for existing homes that are currently receiving fire protection.

Another potential increase in revenue may be realized as a result of Forestland Reclassification within Deschutes County. Oregon Statute prohibits bare land classified as forestland from being taxed by rural fire protection districts. The Deschutes County Classification Committee is currently classifying lands within the District and there is a reasonable expectation that existing forestland parcels within the City of Sisters may not be classified as forestland when the process is complete. If these lands are no longer classified as forestland, they would then be subject to the District's permanent tax rate.

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 bonds have an effective interest rate of 4.25% and mature in 2027. Members of the District paid a tax rate of \$0.1984/\$1,000 assessed value in 2015/16 to finance these bonds.

Expenditures

Personnel Services

The proposed operating budget for fiscal year 2016/17 is \$4,341,487. Personnel services account for 44% of the total budget at \$1,915,294. This represents a 4.2% increase over last year's budget. 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 and 60 volunteer firefighters, EMS, and community service volunteers. In 2015, the District responded to 1,001 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 2015/16 budget and the Board has approved a 1% cost of living adjustment for all employees in the 2016/17 budget. Many employees also receive step raises consistent with the approved salary schedule. Firefighter/Paramedic

employees who are responsible for driving and operating the fire engines receive an additional 3% incentive pay. This incentive pay is to reflect the added responsibility that Firefighter/Paramedics have in the Sisters-Camp Sherman Fire District that comparable agencies have established as a promotional rank.

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 group plan. Group Health insurance costs are increasing 10% in the 2016/17 budget year. The District is monitoring the cost of this plan as is the Oregon Fire Chiefs Association and will make a concerted effort next year to make sure it is still comparable with the Special Districts Association of Oregon (SDAO) plan. Typical medical insurance rates are increasing at an average of 10-15% this year, so this increase is still in line with the national average. The District has chosen to stay with the current plan this year so as not to interrupt employee healthcare which can be a huge burden on employees.

PERS: The District participates in the PERS retirement system. Rates are locked for two years. The Oregon Supreme court ruled on 4/30/2015 that some previous cost cutting laws implemented in 2013 were unconstitutional. The impact of this Supreme Court ruling, as well as lower than anticipated interest rates, has had an enormous impact on the PERS system. In March, it was reported that the PERS unfunded liability was at \$21 Billion. The District will have to prepare for very large increases in rates beginning in the 2017/18 budget year.

Materials and Services & Capital Outlay

Materials and Services account for 15% of the budget at \$652,533 with Capital Outlay accounting for 2% at \$78,400. The budget reflects an increase of 7% for Materials and Services over the previous budget year.

Debt Service

The proposed budget represents the tenth year of a 20-year Bond dated 2007 through US Bank and provides for total principal and interest payments of \$192,763.

Contingency

The Board of Directors has a policy that the Operating Contingency will be fifteen percent of expenditures (not including transfers). The proposed budget reflects this contingency amount at \$396,934.

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 costs, ¼ of Materials & Services, ¼ capital outlay costs, less 5/12 ambulance income. Staff has allocated \$922,487 for the projected Ending Fund Balance.

Fund Transfers

Staff is proposing to transfer \$442,554 into the Reserve Funds. Equipment fund to receive \$242,554, Building Fund to receive \$145,000, 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.

- The addition of three EMS resident volunteers. Total costs at \$21,000. EMS calls account for most of the emergency response needs and resident volunteers could help staff Camp Sherman and Squaw Creek substations. Also helps with diversity.
- An in-house EMT class for evenings/weekends for four interested and dedicated volunteers. Cost estimated at \$4,000.
- Offering half-time employees 50% insurance benefits or VEBA option. Total cost for two employees at \$12,000.
- Purchasing Active 911 licenses for all career and volunteers staff. Allows department members to utilize their cell phone to communicate staffing availability and response ability to District commanders. Total cost for all staff an additional \$1,000.
- New extrication tools, *"Jaws of Life"*. Current tools reaching end of life and not supported by manufacturer. Total cost \$38,500.
- Training Center upgrades. The need for training grounds has been identified as a high priority. A new fence is planning to be built in the fall with a budget of \$10,000. The budget for 2016/17 also includes \$65,000 for developing one acre of the training site with a bioswale, grading and 8" of rock.
- Offering advanced officer training through Eastern Oregon University to Shift Commanders and those Acting in Command. Total cost \$10,000.

- Expanding emergency power capability. In planning for potential disasters, it will be necessary to have power at the main station. A budget amount of \$25,000 has been established to improve operational capacity at Station 701.
- PERS retirement costs will be increasing 30% beginning in the 2017/18 year. The District would like to create a reserve equal to one year of the increase in costs estimated at \$55,000.
- Potentially add two AED's in the community through a 50% grant program with local businesses. Budget \$2,000.
- Establish a consistent contribution to the Equipment Reserve Fund. Vehicle replacement needs at \$235,000 per year.
- Improvements in facilities include creating a dorm addition to Station 704, engineering and plan design for Station 703 apparatus doors, and upgrades to the community room at Station 701. Total budget \$46,000.
- Evaluate feasibility of outsourcing ambulance billing services to third party. This would free up Administrative Assistant time to provide additional needed support for the Deputy Chief and Fire Safety Manager. Estimated cost \$7,000.
- Implement needed improvements to the website, social media, and communication tools. These include allowing District residents to pay for services through the website (CPR classes, address signs, billing) as well as enhancing fire prevention and public education programs. Budgeted costs \$15,000.
- Evaluate and provide needed improvements to the District's fleet maintenance program.

2015-2016 History

Total revenue for the District has exceeded budgeted amounts by 4.4% as of April 30, 2016. This increase is mostly due to a higher than anticipated ending fund balance from 2014/15.

The beginning fund balance for 2015/16 was \$1,538,952 which was 6.7% more than projected. This increase was attributable to lower material costs, staffing adjustments, and tax collections that exceeded projections.

Ambulance revenues in 2015/16 are trending much higher than in previous years and what was budgeted. Total ambulance collections are \$283,700 with two months remaining in the budget year. Accounts that are more than 60 days delinquent total \$59,841 as of March 31, 2016. One third of these accounts are 180 days delinquent and will likely be turned over to collections.

FISCAL YEAR 2016-2017

The proposed operating budget for fiscal year 2016/2017 is \$4,341,487. The proposed budget includes a 4.8% increase in taxable assessed value and assumes a 94% tax collection rate. This increase is 1% below estimates provided by the Deschutes County Assessor.

The Personnel Services categories include step increases for all permanent employees and a 1% cost of living adjustment. Three 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 10% increase in costs. This is a line item that will be closely monitored next year.

PERS rates will remain the same this year 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.

Volunteer coverage in the Camp Sherman area is concerning. Staff continues to explore new ways to help recruit more volunteers in this area.

Respectfully Submitted,

Roger Johnson

Roger Johnson, Fire Chief
Sisters-Camp Sherman Rural Fire Protection District

STRATEGIC GOALS & STRATEGIES

2015/16 GOALS

1. Complete the Camp Sherman Boundary Adjustment Project.

The Camp Sherman Fire Response Boundary adjustment has been completed and submitted to Deschutes County awaiting approval.

2. Create two new Firewise communities within the District.

Two new Firewise Communities have been completed: Starr Ranch and Squaw Creek Canyon Estates.

3. Host a volunteer recruit training academy in Camp Sherman.

After an extensive recruiting effort, one volunteer was brought on board from the Camp Sherman area. A volunteer recruit training academy was conducted at the main fire station. Efforts to recruit and retain volunteers in Camp Sherman are on-going.

4. Update the District's strategic plan.

The District contracted with Special Districts Association of Oregon to facilitate a strategic planning process. Thirty-eight members of the District and community worked together to develop the new strategic plan. The plan is 100% complete as of June 16, 2016.

5. Pursue legislation in the 2016 legislative session to remedy impacts of forestland classification on the District.

The Oregon Fire Chiefs Association elected not to introduce legislation regarding forestland taxation in rural fire districts in the 2016 legislative session. The decision was primarily due to the short nature of the session and the priority to pass ground emergency medical transport legislation. The Oregon Fire Chiefs Association voted on April 1, 2016 to move forward with legislation in the 2017 legislative session to address the forestland taxation issue as it relates to rural fire districts. Chief Johnson is leading this initiative for the Oregon Fire Chiefs Association.

6. Prepare for an ISO evaluation in 2016.

The District has been instituting new programs in preparation for requesting a new grading from ISO. New programs include: engine company fire inspections, new training software and completing hydrant testing. The District has also scheduled an ISO pre-survey meeting on May 4, 2016. The pre-survey meeting will help the District prepare for a future grading. Depending on the results of the pre-survey, the District may request a new grading in the fall/winter of 2016.

7. Update the Facilities Master Plan including the training center.

The Facilities Master Plan is 90% complete as of April 1, 2016. Chief Johnson and Captain Thornton Brown have identified needed improvements to District facilities and some have been included in the proposed 2016/17 budget. The Facilities Master Plan should be completed by July 1, 2016.

8. Update the Equipment Master Plan.

The Equipment Master Plan is 50% completed as of April 1, 2016. The plan not only addresses the fleet, but includes equipment carried on the fleet such as self-contained breathing apparatus, extrication equipment and cardiac monitors. The fleet replacement schedule has been updated and identifies the year that each vehicle in the fleet is scheduled to be replaced along with the expected cost at time of replacement. In addition to the replacement schedule, a financial analysis was completed which identifies the necessary annual contribution to the Equipment Reserve Fund to pay for the scheduled replacements. The Equipment Master Plan should be completed by July 1, 2016.

2016/17 GOALS

The District held a strategic planning session on January 20, 2016 inviting all staff, volunteers, board members, budget committee members, city administrators, and neighboring departments and fire agencies. The group identified various strengths, weaknesses, opportunities and threats of the District. From that session, five main goals were developed with measurable subsets as follows:

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 recognized stations by ISO.
- 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:

- Volunteer Firefighters 25
- Volunteer Pumper Operator 6
- EMS Volunteers 8
- Fire Corps Members 15
- Volunteer Captains 3
- Volunteer Lieutenant 1

- 1.12. Retain volunteers for an average of three years.
- 1.13. 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 90% of the time.
- 1.17. Fleet is maintained in accordance with industry recommendations and fleet replacement is maintained per NFPA standards.

2. Maintain effective internal and external communications.

- 2.1. Maintain a 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.

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 call back or response.
- 3.5. Personnel shall have access to electronic copies of pre-fire plans and photos in response vehicles.

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 ward from GFOA.
- 4.5. Collect 60% of ambulance billing.

- 4.6. Collect 75% 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.

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 to 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 & initiated.
- 5.9. The number of new Fire Corps members 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.

From these goals, improvements were identified and tied to costs within the 2016/17 budget.



SHORT-TERM ORGANIZATION FACTORS

The District continues to see steady growth in taxable assessed value. The Deschutes County Assessor's Office is projecting a 7% increase in property tax revenue within the City of Sisters and 5% growth in the surrounding communities. Both residential and commercial construction projects are being built within the District, which should provide stable funding for the District in the near term. Career staffing levels remain at nine personnel with three personnel on duty when fully staffed. Career staffing levels are augmented by Chief Officers, Volunteer Firefighters and Resident Volunteer Firefighters. There are many factors considered that influence and guide department staff in the preparation of a budget document. These factors include:

- Balancing total recurring expenditures to projected revenues.
- Total expenditures shall not exceed District constitutionally established taxing authority.
- Maintaining current staffing levels.
- Allocating adequate resources to fund long term capital projects.
- Maintaining salary and benefit parity with other regional providers of similar service.
- Allocating adequate resources to replace the emergency response fleet within nationally recognized replacement schedules.
- Ending fund balances shall be maintained at a level sufficient to fund District operations from July 1 through November 30 each year.
- Providing funding necessary to achieve goals identified in the strategic plan.



PRIORITIES & ISSUES

District staff and community members updated the Sisters-Camp Sherman Customer-Centered Strategic Plan in the spring of 2016. The strategic plan was used to identify and determine priorities for the 2016/17 budget. Four priorities were established through the planning process and are further explained below. The District is also in the process of updating the Facilities Master Plan and Equipment Master Plan in 2016. Preliminary work on these two master plans provided guidance to District staff regarding necessary reserves to fund District operations in the future.

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 are being proposed to meet this organizational goal.

- **Implement an emergency medical services (EMS) resident volunteer program for personnel interested in the career of EMS.** EMS calls represent over 70% of all emergency calls received by the District. Strict guidelines also dictate the certification level and number of staff that must respond on District ambulances. This initiative will provide funding for three students to attend Central Oregon Community College to study EMS. Students who receive the funding would be assigned to a shift to help augment staffing. **Budgeted amount: \$21,000.**
- **Provide EMS training to four District Volunteer Firefighters.** The training would be taught in the evening at the Sisters-Camp Sherman Fire Station allowing working volunteers to attend the training. The combination of the EMS resident volunteer program and volunteer EMS training proposal would add seven volunteer Emergency Medical Technicians which would enhance emergency services within the District. **Budgeted amount: \$4,000.**
- **Purchase Active 911 licenses for all career and volunteer staff.** The Active 911 license allows department members to utilize their cell phone to communicate staffing availability and response ability to District commanders. The license also provides dispatch information to user’s cell phones and provides mapping directions for emergency responders. **Budgeted amount: \$1,000.**

Priority #2: Enhance emergency operations preparedness and capability

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

- **Upgrade equipment used during emergency response.** Current extrication tools “Jaws of Life” are not capable of cutting through metal used to construct newer vehicles. Additionally, some of the individual tools are reaching end of life and are not supported by the manufacturer. **Budgeted amount: \$38,500.** Other emergency response upgrades include providing an additional iPad computer in first arriving vehicles. The iPads will provide greater connectivity to the 911 dispatch center and will allow for storage of enhanced pre-fire plans. **Budgeted amount: \$1,000.**



- **Increase basic and advanced training opportunities.** The budget provides funds to partially develop the training center property on South Locust Street in Sisters. Development of the training center will be a multiple year process due to the size and complexity of the project. Once complete the training center will include several training props including a live-fire prop. **Budgeted amount: \$75,000.** Funds are also included in the budget to provide advanced level training for career staff that currently serve as officers and acting officers. Advanced officer training is offered through

Eastern Oregon University and leads to a degree in Fire Service Administration.

Budgeted amount: \$10,000.

- **Invest in fixed facilities.** The Deschutes County Emergency Operations Plan identifies several potential natural disasters that could impact the community. Currently the District headquarters station located on Elm Street has a large fixed power generator that doesn't power the entire facility. This initiative would provide funds to expand emergency power capability at the Elm Street fire station. **Budgeted amount: \$25,000.**

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.

- **Create PERS reserve line item.** New PERS rates become effective in the 2017-2018 budget year and will result in a 30% increase in the District's employee retirement costs. This budget establishes a reserve that will cover 50% of the known increase. **Budgeted amount: \$55,000.**
- **Establish a consistent contribution to the Equipment Reserve Fund.** Historically contributions to this fund fluctuate based on available funding and organizational needs. With the cost of a single fire engine surpassing \$500,000, it is imperative that the District plan for future replacements. District staff has reviewed the fleet replacement schedule and estimated replacement costs for the next 20 years. Staff then determined annual contribution requirements to fund needed replacements when apparatus reaches end of service life. This budget reflects the necessary annual contribution to adequately fund the Equipment Reserve Fund. **Budgeted amount: \$235,000.**
- **Establish a consistent contribution to the Facilities Reserve Fund.** District staff is completing the update to the Facilities Master Plan at this time. While District facilities are in good condition, staff is concerned about the availability of funds to maintain facilities in the future. All District stations have been analyzed to determine future improvements needed and to establish a timeline for routine maintenance requirements. This budget includes funds to address three immediate needs identified during early stages of the update to the Facilities Master Plan. These improvements include: creating a dorm addition to Station 704, engineering and plan design for Station 703 apparatus doors, and upgrades to the community room at Station 701. The Facilities Master Plan should be completed by July 1, 2016 and will assist staff in

determining future allocation needs to the Facilities Master Plan. **Budgeted amount: \$46,000.**

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.

- **Evaluate feasibility of outsourcing ambulance billing services to a third party.** Currently the District performs billing services in house with the expertise of our Administrative Assistant. This is one of the many functions currently performed by this position. If the feasibility study determines that it would be in the best interest of the District to contract this service out, the Administrative Assistant would provide additional support functions to the Deputy Chief and Fire Safety Manager. Both of these positions are experiencing increases in work load and would benefit from additional support. **Budgeted amount: \$7,000.**
- **Evaluate and provide needed improvements to the District's fleet maintenance program.** The District has historically relied on a part-time employee to perform fleet maintenance services for the District. The part-time employee has accepted full-time employment with another employer and is still working for the District part-time in the evenings and weekends. The budget provides funds to hire a consultant to review the current state of the fleet maintenance program and make recommendations regarding potential improvements to the program. Additional resources were budgeted last year and again this year for contracting out needed repairs. **Budgeted amount: \$1,000.**
- **Analyze and implement needed improvements to the website and social media program.** District staff consulted with its web designer/host regarding needed improvements to the District website. Desired improvements include allowing District residents to order and pay for services on the website. Common services people would be able to use the website for include ambulance billing, first response billing, ordering and scheduling the installation of address signs, and signing up for CPR/First-Aid classes. Additional improvements include using the website to enhance fire prevention and public education programs. **Budgeted amount: \$15,000.**

BUDGET OVERVIEW

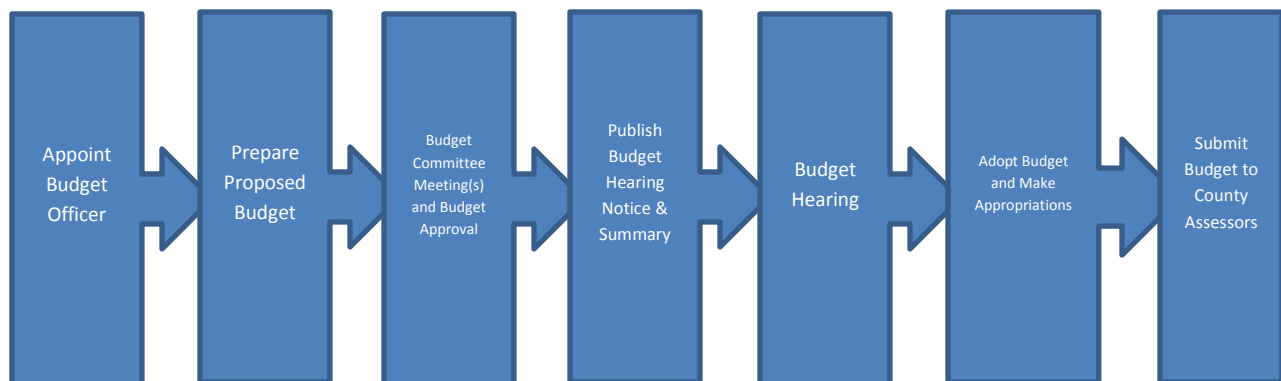
BUDGET PROCESS

The budget process for the District begins with appointment of the budget officer which, for the 2016/17 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 as well as other interested staff and volunteers. All staff was 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 financial 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 OBJECTIVES

- Develop a fiscally responsible budget that enables the District to provide fire, ambulance, and fire & life safety services to the businesses, citizens of Sisters-Camp Sherman Fire District, area visitors, and our protection areas.
- To create the budget using a collaborative process.
- Ensure a transparent process.
- Maintain current services/staffing levels.
- Create a budget that is balanced and prepares for future expenses.

Below is the District's budget calendar for the 2016/2017 fiscal year.

Date	Action
Feb 16, 2016	Board Meeting to Appoint Budget Officer/Budget Committee and approve Budget Calendar
Mar-Apr, 2016	Budget Team Meetings
May 9, 2016	Publish Public Notice of Budget Committee Meetings (1 st Publication)
May 13, 2016	Deliver proposed budget to Committee
May 16, 2016	Publish Public Notice of Budget Committee Meetings (2 nd Publication)
May 24, 2016	Budget Committee Meeting #1
May 25, 2016	Budget Committee Meeting #2 (if needed)
June 6, 2016	Publish Summary Budget & Notice of Public Hearing
June 21, 2016	District Board Meeting, Public Hearing
June 30, 2016	Post Budget on District website
July 15, 2016	File Form LB-50 with County Assessors
September 30, 2016	Budget to be filed with County Recorders

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.

DISTRICT FUNDS

The District shall maintain financial integrity and consistency in budgeting and accounting practices using specific fund categories within the guidelines of generally accepted accounting principles (GAAP).

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.

The budget is managed on a day to day basis by the Fire Chief and Deputy Chief. The budget format currently consists of a General Fund which houses all operating revenues and expenditures. Each cost center is separated by personnel costs, materials & services, and capital outlay. The following is a breakdown of the cost centers:

- | | | |
|------------------|-----------------------|------------------|
| • Board | • Fire Safety Manager | • EMS |
| • Fire Chief | • Volunteers | • Communications |
| • Administration | • Deputy Chief | • Facilities |
| • Training | • Students | • Fire Equipment |
| • Career | • Temporary Staffing | • Vehicles |

ACCOUNTING BASIS

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

Board – funds expenses related to the Board directly as well as District-wide expenses such as Worker’s Compensation, CPA, Liability Insurance, and Legal fees.

Fire Chief – funds expenses related directly to the Fire Chief such as compensation and related benefits as well as training, travel and other business-related expenses.

Administration – funds expenses related to administration including compensation and benefits for the Administrative Assistant and Finance Manager. Also includes uniforms for staff and volunteers as well as contract services, office supplies, training, bank charges, printing, and other miscellaneous administrative costs.

Training – funds expenses related to general training for career personnel and volunteers including seminars, speakers, trainers, travel, and tracking software.

Career – funds expenses directly related to the career staff of three Shift Commanders and six Firefighter/Paramedics including compensation and benefits.

Fire Safety Manager – funds expenses directly related to fire prevention and the compensation and benefit expenses of the Fire Safety Manager. This includes special events, address program and training for fire prevention.

Volunteers – funds expenses directly related to the volunteer program including a volunteer coordinator, insurance, LOSAP award plan, tests, high school intern program, and volunteer association activities.

Deputy Chief – funds expenses directly related to the Deputy Chief of Operations including compensation and benefits. Also includes training for the Deputy Chief as well as health and safety expenses and mapping.

Resident Volunteers – funds expenses directly related to the resident volunteer program including tests, tuition, textbooks, and reimbursements.

Temporary Employees – funds expenses related to temporary employees including a part-time Mechanic, Fire/Medics for the summer, and office cleaning.

EMS – funds expenses related to running the ambulances including fuel, medical supplies and vehicle maintenance.

Communications – funds expenses related to communications including fees, supplies, software, and radio repair and replacement.

Facilities – funds expenses related to the buildings and upkeep of the grounds including landscaping, electricity, phone costs, water and other utilities.

Fire Equipment – funds expenses related to personal protective equipment, repairs, supplies and other contract services related to maintaining the fire equipment.

Vehicle Maintenance – funds expenses directly related to maintaining the fire trucks and other vehicles including fuel, oil, tires, and tools.

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.

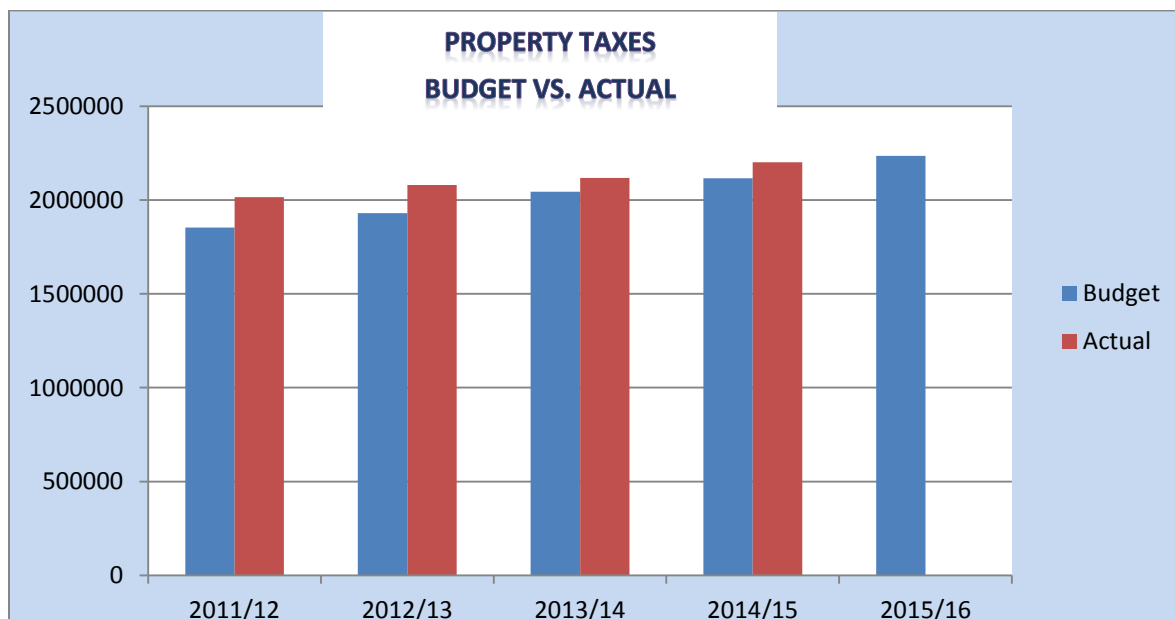
DEBT SERVICE FUND

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



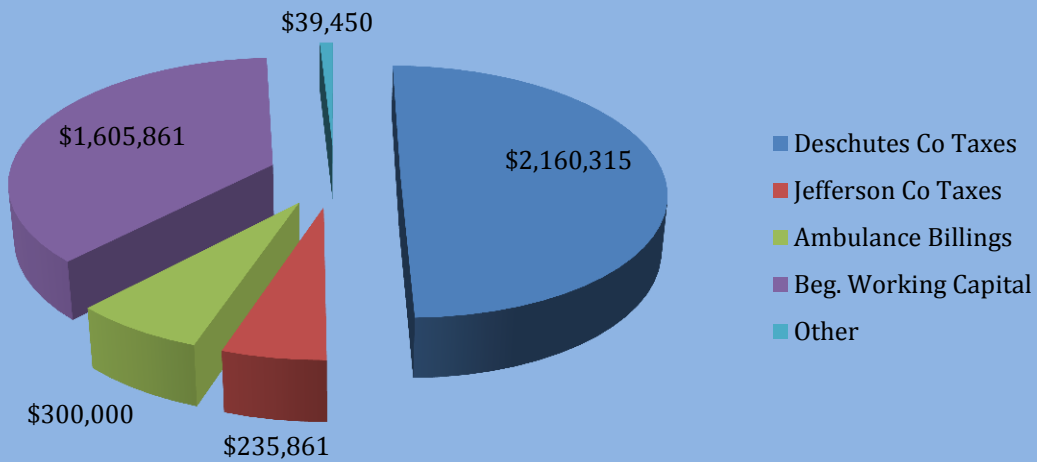
REVENUE

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 2016/17 budget is projecting a 4.8% 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 2016. The projected property taxes to be received in 2016/17 are \$2,396,176 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.



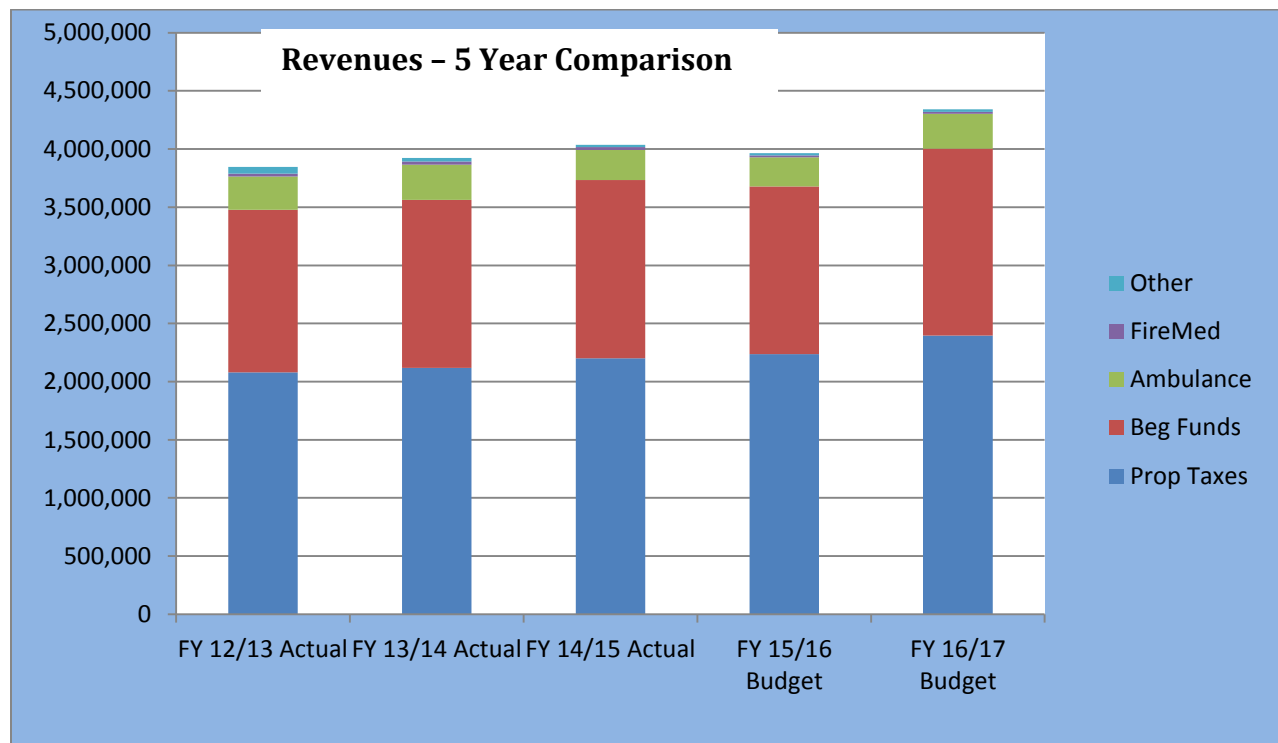
The Beginning Working Capital is the second largest resource within the FY 2016/17 budget. The beginning working capital consists of all unspent dollars from the prior fiscal year which includes prior contingencies and reserves. The fund balance increased from \$1,442,161 in the FY 2015/16 budget to \$1,538,952 actual after the audit. This was primarily due to additional tax dollars received above budgeted amounts and a few expenditures falling below budgeted levels. For FY 2016/17, the proposed fund balance is \$1,605,861, an 11% increase from the projected FY 2015/16 amount. This increase is attributed to maintaining existing contingency/reserve levels, additional tax dollars received at a rate greater than what had been budgeted in prior year, and projected expenditures falling below budgeted levels.

Resources - FY 2016/17



Total budget for the 2016/17 fiscal year is \$4,341,487. Below is the breakdown of significant revenues.

2016/17 Revenues	
Property Taxes (current & prior)	2,396,176
Ambulance Billing	300,000
Fire-Med Memberships	18,000
Interest	10,270
Fire Contracts	4,100
Other	7,080
Beginning Working Capital	1,605,861
TOTAL REVENUE	4,341,487

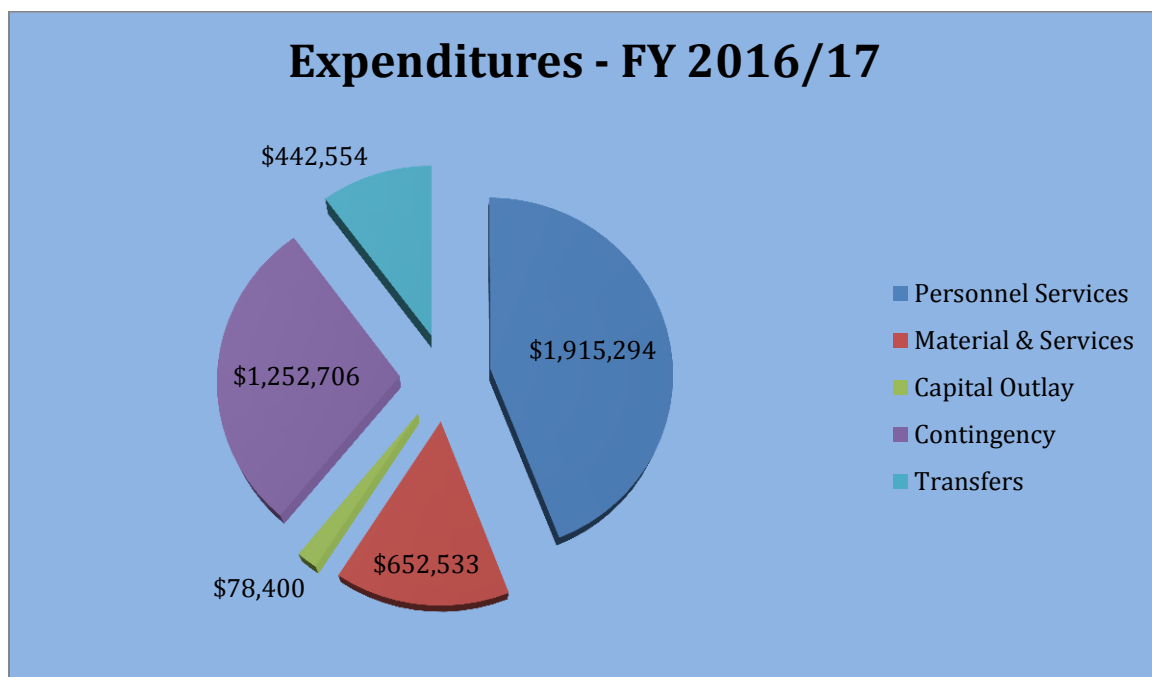


EXPENDITURES

District expenditures are broken into five different categories within each cost center for the General Fund. These categories include:

- Personnel Services
- Materials & Services
- Capital Outlay
- Contingency
- Transfers

Total expenditures for the proposed FY 2016/17 budget are \$4,341,487 and are divided among the categories as follows:



PERSONNEL SERVICES

Personnel Services is the largest expenditure for the FY 2016/17 budget. There are 12 full-time employees including the Fire Chief, Deputy Chief, Administrative Assistant, three (3) Shift Commanders, and six (6) Firefighter/Paramedics. In addition, there are three part-time positions including the Finance Manager, Fire Safety Manager, and Mechanic. During peak summer periods, there may be additional personnel hired as needed. These positions are usually staffed by resident volunteers who perform periodic maintenance and upkeep of the facilities/grounds.

One Firefighter/Paramedic was hired in 2015 to replace a Firefighter/Paramedic that left to work for Bend Fire. There are no new positions budgeted for FY 2016/17.

Position	FY2012/13	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17
Fire Chief	1	1	1	1	1
Deputy Chief	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Fire Safety Manager	1	0.75	0.50	0.50	0.50
Finance Manager	1	0.75	0.50	0.50	0.50
Shift Commander	3	3	3	3	3
Firefighter/Paramedic	5	5	6	6	6
Mechanic	<u>0.25</u>	<u>0.25</u>	<u>0.40</u>	<u>0.40</u>	<u>0.40</u>
TOTAL	13.25	12.75	13.40	13.40	13.40

At \$1,915,294, personnel services are 44% of total expenditures. Notable expenditures within the Personnel Service category include contributions to Public Employee Retirement System (PERS) and medical insurance costs.

Pension Plan Description

The District is a participating employer in the State of Oregon Public Employees Retirement System Plan. PERS is a defined benefit pension plan that provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to members and their beneficiaries. Benefits are established by state statute. In the 2003 legislative session, the Oregon Legislative Assembly created a successor plan for PERS. The Oregon Public Service Retirement Plan ("OPSRP") is effective for all new employees hired on or after August 29, 2003, and applies to any inactive PERS members who returned to employment following a six month or greater break in service. The new plan consists of a defined benefit program (the Individual Account Program or "IAP"). The Pension Program portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated by a formula for members who attain normal retirement age. The formula takes into account final average salary and years of service and a factor that varies based on type of service (general versus police or fire).

Both PERS and OPSRP are administered by the Oregon Public Employees Retirement Board (“OPERB”). The comprehensive annual financial report of the funds administered by the OPERB may be obtained by writing to Oregon PERS, P.O. Box 23700, Tigard, Oregon 97281-3700, by calling (503) 598-7377, or by accessing the PERS website at www.state.or.us.

Funding Policy

Covered employees are required by State statute to contribute 6% of their salary to the plan. The District has historically contributed all of the 6% contribution on behalf of the employees. In addition, the District is required to contribute at actuarially determined rates, as adopted by the PERS Board. These rates have been determined for the two-year period 2015/16 and 2016/17 and are listed per the chart below.

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 (Tier1/Tier2 or OPSRP). These rates are adjusted every two years. Rates for the 2015/16 fiscal year included a sharp increase as seen in the chart below:

	Employer 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%

PERS has given the District projections for the 2017-2019 rates which include sharp increases of around 30%. In order to help mitigate this future known increase, the District is electing to start 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.

BUDGET SUMMARY

Adopted 2016/2017 Budget						
Actual 2014/2015	Budget 2015/2016	Department	Total	Personnel	Materials & Services	Capital Outlay
128,605	133,347	Board	121,060	44,455	76,605	0
174,619	189,550	Fire Chief	197,895	190,839	7,056	0
209,073	223,780	Administration	248,421	174,281	70,940	3,200
27,212	48,000	Training	64,000	0	62,000	2,000
1,067,687	1,203,057	Career	1,243,505	1,239,157	4,348	0
56,960	59,950	Fire Safety Mgr.	70,267	56,531	13,736	0
42,580	52,926	Volunteers	53,301	7,351	45,950	0
148,942	165,719	Deputy Chief	170,757	162,095	8,662	0
58,212	66,500	Resident Vol.	96,236	-	96,236	0
25,795	39,321	Temporary	40,585	40,585	0	0
58,047	59,750	EMS	58,600	0	58,600	0
13,745	30,400	Communic.	28,000	0	17,000	11,000
74,844	90,950	Facilities	89,200	0	89,200	0
42,186	67,850	Fire Equipment	114,250	0	52,050	62,200
29,635	53,950	Vehicle Maint.	50,150	0	50,150	0
2,158,142	2,485,050	Total Gen'l Fund	2,646,227	1,915,294	652,533	78,400
245	372,758	Contingency	396,934			
0	883,699	Unappropriated	922,487			
88,121	99,544	Empl Res Fund	138,850	138,850	0	0
5,400	119,196	Bldg Res Fund	263,796	0	0	263,796
235,008	544,820	Equip Res Fund	720,250	0	0	720,250
10,906	11,922	Tech Res Fund	0	0	0	9,002
180,838	187,013	Debt Serv Fund	192,763	0	0	192,763
3,172,646	5,331,368	TOTAL All Funds	5,281,307	2,054,144	652,533	1,264,211

EXPLANATION FOR CHANGES OVER 10%

ADMINISTRATION – External communications upgrades, ambulance billing to third party, board-approved VEBA contribution for part-time employee.

TRAINING – EMT basic class in-house for four volunteers, educational assistance for employees pursuing higher education in fire service administration.

FIRE SAFETY MANAGER – Board-approved VEBA contribution for part-time employee.

RESIDENT VOLUNTEERS – Added three EMS scholarships for \$21,000.

FIRE EQUIPMENT – Purchase of new extrication equipment “Jaws of Life”.

		2015/2016 Estimated Actual		2016/2017 Adopted Budget
2014/15 Actual	2015/16 Budget			
2,504,142	2,521,376	2,716,796	Total Revenue	2,735,626
1,533,184	1,442,161	1,538,952	Beginning Fund Balance	1,605,861
4,037,326	3,963,537	4,255,748	Total Revenue	4,341,487
1,658,827	1,837,838	1,810,662	Personnel Services	1,915,294
461,274	609,912	518,346	Materials & Services	652,533
38,041	37,300	33,674	Capital Outlay	78,400
2,158,142	2,485,050	2,362,682	Subtotal Expenditures	2,646,227
340,000	284,114	284,114	Total Transfers	442,554
245	1,194,373	3,091	Total Contingency	1,252,706
2,498,387	3,963,537	2,649,887	Total Expenditures	4,341,487
1,538,939	-	1,605,860	Revenue Less Expenditures	-
1,538,939	-	1,605,860	Ending Fund Balance	-

FUNDS AND TRANSFERS

The District maintains six different funds including the General Fund (operating), and five Reserve Funds (Technology, Building, Equipment, Employee and Debt Service). The Debt Service Fund is funded through a General Obligation Bond.

Transfer to Fund	Transfer Amount	Reserved for Future
Technology Reserve Fund	0	9,002
Building Reserve Fund	145,000	117,796
Equipment Reserve Fund	242,554	563,250
Employment Reserve Fund	55,000	138,850
TOTAL TRANSFERS	442,554	828,898

The Technology Reserve Fund is monies set aside to upgrade technology as needed. 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 Employment Reserve Fund is set aside for unexpected expenses related to hiring and retirements and PERS increases.

Debt Service Fund

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 2015/16 is \$943,250,607. The District's legal debt limit for the 2016/17 fiscal year is approximately \$11,790,633.

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, 2016, the remaining balance of the debt is \$1,905,000. The bond is for 20 years and will be paid off February 1, 2027. The interest rate is between 4.25% and 4.5%. The District has no other debt.

Transfers

The Board decides what balance it wants to maintain in each of the Reserve Funds to save for future years or unexpected expenses. This is balanced with the operating needs of the District each year. This is especially important for purchasing and replacing vehicles including fire apparatus and ambulances that can range from \$100,000 to over \$500,000. It is important that the District plan for replacement of these aging vehicles as well as costly building maintenance, retiring and hiring of employees and technology upgrades. As of the creation of this budget, a vehicle replacement plan has been implemented with an annual amount of \$235,000 needed to replace aging vehicles over the next 20 years. The same plan is currently being developed for the large fire equipment, EMS equipment and facilities with an expected completion date of June 30, 2016.

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.

ENDING FUND BALANCE

The District follows a fiscal year that begins on July 1 of each year and ends on June 30 of the following year. The primary source of revenue for the District is property taxes, which are assessed effective July 1, but are usually not received until around the middle of November. The District therefore must either operate on cash that is carried over from the previous year or borrow money to meet operating needs.

Sisters-Camp Sherman Fire District carries an ending fund balance (contingency) equivalent to allow for emergencies as well as funding for the succeeding year. This working capital is referred to as “Ending Fund Balance” from the previous year which becomes “Beginning Working Capital” in the following year and is a revenue line item.

Because the ending fund balance becomes a resource at the beginning of the succeeding year, it is important to ensure that the District maintains the working capital in its ending fund balance to meet cash-flow requirements in the months preceding the receipt of tax dollars.

Policy

It is the goal of the Board of Directors to maintain sufficient resources in its ending fund balance to meet cash flow needs in the succeeding year. For the purposes of this policy, ending fund balance means the sum of the amount budgeted as “contingency” plus the amount budgeted as “transfer to reserve accounts”. The baseline amount for determining “sufficient resources” shall be calculated as follows:

1. Five-twelfths (5/12) of the amount budgeted in the personnel services line item; plus
2. One-fourth (1/4) of the amount budgeted in the materials and services line item; plus
3. One-fourth (1/4) of the amount budgeted in the capital outlay line item.

The Board’s objective is to maintain sufficient funds in ending fund balance and to avoid using debt financing to obtain operating capital. The Board of Directors recognizes that the local and regional economic environment, changes to the tax structure, and changes in consumer demand for service will at times make it impossible to allocate sufficient funds to meet the baseline amount described above. While tax anticipation borrowing may be acceptable on a short-term basis, it does not meet the Board’s policies over the long term.

General District Elements

General District Elements are separated into two categories:

1. Contingency – An amount budgeted to be used in emergency situations and only by Board Resolution. This amount should not be more than 15% of the operating budget.

2. Unappropriated to Fund Balance – This is an amount budgeted to prepare for the cash flow needs for the months preceding the receipt of tax dollars as calculated above.

	2016/2017 Budget Funds						Total
	General	Empl Res	Bldg Res	Equip Res	Tech Res	Debt Serv	
Beginning Fund Bal	1,605,861	83,850	118,796	477,696	9,002	66,645	2,361,850
REVENUES:							
Property Taxes	2,396,176	-	-	-	-	192,763	2,588,939
Charge for Service	324,160	-	-	-	-	-	324,160
Interest	10,270	-	-	-	-	70	10,340
Grants	10	-	-	-	-	-	10
Other	5,010	-	-	-	-	-	5,010
Total Revenues	2,735,626	-	-	-	-	192,833	2,928,459
EXPENDITURES:							
Personnel Serv	1,915,294	138,850	-	-	-	-	2,054,144
Materials & Serv	652,533	-	-	-	-	-	652,533
Capital Outlay	78,400	-	263,796	720,250	9,002	-	1,071,448
Debt Service	-	-	-	-	-	192,763	192,763
Total Expenditures	2,646,227	138,850	263,796	720,250	9,002	192,763	3,970,888
Transfers In/(Out)	(442,554)	55,000	145,000	242,554	-	-	-
GENERAL DISTRICT ELEMENTS:							
Contingency	396,934	-	-	-	-	-	396,934
Unapprop-to Fund Bal	855,772	-	-	-	-	66,715	922,487
Ending Fund Bal	-	-	-	-	-	-	-



FINANCIAL POLICIES

FINANCIAL POLICY OVERVIEW

1. To protect the policymaking 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 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.



GENERAL FUND BUDGET DETAIL

GENERAL FUND REVENUE

Account No.	Account Title	2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
		Prior Yr 2	Prior Yr	Cur Year	Proposed	Approved	Adopted
		Actual	Actual	Budget	Budget	Budget	Budget
1-01-0-40100	Desch Cnty Current Yr Taxes	1,849,760	1,928,922	1,988,705	2,120,315	2,120,315	2,120,315
1-01-0-40200	Jeff Cnty Current Yr Taxes	194,970	203,629	212,311	227,861	227,861	227,861
1-01-0-41100	Desch Cnty Prior Yr Taxes	62,614	57,359	30,000	40,000	40,000	40,000
1-01-0-41200	Jeff Cnty Prior Yr Taxes	10,382	11,736	5,000	8,000	8,000	8,000
1-01-0-42100	Ambulance Transports	303,950	252,855	250,000	300,000	300,000	300,000
1-01-0-42120	Ambulance Collection Account	(150)	5,109	0	0	0	0
1-01-0-42200	Fire Contracts	3,365	2,867	3,000	4,100	4,100	4,100
1-01-0-42300	Fire Apparatus Response	222	318	10	2000	2000	2000
1-01-0-42400	Fire Med Membership	27,177	23,718	18,000	18,000	18,000	18,000
1-01-0-42500	Pay from Outside Parties	769	-	60	60	60	60
1-01-0-43300	Grant Revenue/SS Emplr Refund	2,984	297	10	10	10	10
1-01-0-43301	2013 SDAO Arson Grant	500	-	0	0	0	0
1-01-0-44120	Bank Interest	14	5	5	0	0	0
1-01-0-44140	Deschutes Cnty Interest	272	239	250	250	250	250
1-01-0-44160	Jefferson Cnty Interest	12	17	15	20	20	20
1-01-0-44180	Reserve Bank Interest	10,138	11,111	9,000	10,000	10,000	10,000
1-01-0-45000	Misc Revenue	9,653	3,535	4,000	4,000	4,000	4,000
1-01-0-45400	Volunteer Assoc Donations	-	-	10	10	10	10
1-01-0-45500	Community Room Revenue	836	2,425	1,000	1,000	1,000	1,000
1-01-0-49990	Beginning Working Capital	1,445,049	1,533,184	1,442,161	1,605,861	1,605,861	1,605,861
Total GENERAL FUND REVENUE:		3,922,515	4,037,326	3,963,537	4,341,487	4,341,487	4,341,487

BUDGET NOTES

Account No.	Account Description	Account Notes
1-01-0-40100	Desch Cnty Current Yr Taxes	2016/17 – Based on a 4.8% increase in taxable assessed value and a 94% collection rate for Deschutes County. Actual taxes billed for 2015/16 was \$2,152,341.
1-01-0-40200	Jeff Cnty Current Yr Taxes	2015/16 – Based on a 3% increase in taxable assessed value and a 94% collection rate for Jefferson County. Actual taxes billed for 2015/16 was \$235,344.
1-01-0-41100	Desch Cnty Prior Yr Taxes	Taxes estimated to be received from past due tax accounts for Deschutes County.
1-01-0-41200	Jeff Cnty Prior Yr Taxes	Taxes estimated to be received from past due tax accounts for Jefferson County.
1-01-0-42100	Ambulance	Estimated revenue from ambulance transports.
1-01-0-42120	Ambulance Collection Account	Revenue from ambulance revenue accounts that have been written off and turned over to collections.
1-01-0-42200	Fire Contracts	Current contracts and revenue to be received based on their taxable assessed value.
1-01-0-42300	Fire Apparatus Response	Estimated revenue to be received for out-of-district fire response on emergencies or special events.
1-01-0-42400	FireMed Membership	Estimated revenue for Sisters area FireMed membership sales. Includes admin fee to LifeFlight of 25%.
1-01-0-42500	Pay from Outside Parties	In/Out category. Personnel may be paid from an outside source for special events, conflagration response, etc.
1-01-0-44120	Bank Interest	Interest estimated to be received on operating accounts.
1-01-0-44140	Deschutes Cnty Interest	Interest received from Deschutes County.
1-01-0-44160	Jefferson Cnty Interest	Interest received from Jefferson County.
1-01-0-44180	Reserve Bank Interest	Interest received from LGIP pool account.
1-01-0-45000	Misc Revenue	Revenue received from emergency signs, t-shirt sales, surplus items, Jefferson County office rental at 704, community CPR class revenue, etc.
1-01-0-45400	Volunteer Assoc Donations	Money that is donated gets passed through this account and then is paid back out to the Fire & Ambulance Association.
1-01-0-45500	Community Room Revenue	Estimated revenue for rental of community hall to non-Fire District related business groups.
1-01-0-49990	Beginning Working Capital	Estimated Carryover from prior year's budget/actual.

BOARD DEPARTMENT

Account No.	Account Title	2013-14 Prior Yr 2 Actual	2014-15 Prior Yr Actual	2015-16 Cur Year Budget	2016-17 Proposed Budget	2016-17 Approved Budget	2016-17 Adopted Budget
PERSONNEL SERVICES							
1-11-1-50130	Fire-Med	180	180	250	225	225	225
1-11-1-50200	Payroll Taxes	207	191	240	230	230	230
1-11-1-50401	Board Position #4	600	600	600	600	600	600
1-11-1-50402	Board Position #1	300	600	600	600	600	600
1-11-1-50403	Board Position #3	600	600	600	600	600	600
1-11-1-50404	Board Position #5	600	100	600	600	600	600
1-11-1-50405	Board Position #2	600	600	600	600	600	600
1-11-1-50500	Workers Comp	47,000	38,276	39,000	41,000	41,000	41,000
1-11-1-50501	EXTRA Workers Comp	-	-	-	-	-	-
Total BOARD PERSONNEL SERVICES:		50,087	41,147	42,490	44,455	44,455	44,455
MATERIALS AND SERVICES							
1-11-2-51550	CPA - Audit Service	5,100	6,500	6,000	7,250	7,250	7,250
1-11-2-51700	Dues & Subscriptions	1,370	4,682	4,700	5,000	5,000	5,000
1-11-2-51800	Training - Seminars	1,452	455	1,500	1,500	1,500	1,500
1-11-2-51900	Election	-	1,493	-	-	-	-
1-11-2-52310	District Awards	5,942	6,101	7,000	7,500	7,500	7,500
1-11-2-52601	A Fidelity Bond	1,015	1,015	1,015	1,015	1,015	1,015
1-11-2-52602	Liability Ins	16,517	15,746	20,252	20,175	20,175	20,175
1-11-2-52603	Vehicle Insurance	17,398	17,319	18,723	18,000	18,000	18,000
1-11-2-52750	Legal Fees	4,428	20,572	25,000	10,000	10,000	10,000
1-11-2-52900	Travel/Lodging	513	-	1,000	1,000	1,000	1,000
1-11-2-52960	Business Expense	1,035	1,144	1,100	1,100	1,100	1,100
1-11-2-53100	Supplies	611	78	750	500	500	500
1-11-2-53200	Per Diem - Training	-	-	750	500	500	500
1-11-2-53500	Contract Services	824	12,289	3,000	3,000	3,000	3,000
1-11-2-53580	Taxes - State Fire Tax	64	64	67	65	65	65
Total BOARD MATERIALS AND SERVICES:		56,270	87,458	90,857	76,605	76,605	76,605

BUDGET NOTES

Account No.	Account Description	Account Notes
1-11-1-50130	Fire-Med	Annual air/ground ambulance membership Director benefit.
1-11-1-50200	Payroll Taxes	Social security and Medicare taxes on Board per diem wages. 7.65%
1-11-1-50401	Board Position #4	ORS allowable per diem for Board members paid in November for 12 board meetings in the calendar year at \$50 per month.
1-11-1-50402	Board Position #1	ORS allowable per diem for Board members paid in November for 12 board meetings in the calendar year at \$50 per month.
1-11-1-50403	Board Position #3	ORS allowable per diem for Board members paid in November for 12 board meetings in the calendar year at \$50 per month.
1-11-1-50404	Board Position #5	ORS allowable per diem for Board members paid in November for 12 board meetings in the calendar year at \$50 per month.
1-11-1-50405	Board Position #2	ORS allowable per diem for Board members paid in November for 12 board meetings in the calendar year at \$50 per month.
1-11-1-50500	Workers Comp	On-the-job injury insurance for all District personnel.
1-11-2-51550	CPA – Audit Service	CPA audit fees and State of Oregon audit fees. Audit fees increased by \$500.
1-11-2-51700	Dues and Subscriptions	Oregon Fire District Directors Dues, SDAO annual dues (broken out from insurance), Chamber of Commerce, Oregon Corp. annual fee.
1-11-2-51800	Training-Seminars	Board training.
1-11-2-51900	Election	Costs associated with having an election for new board members.
1-11-2-52310	District Awards	Annual department awards event – caterer, venue, awards, etc.
1-11-2-52601	A Fidelity Bond	Crime insurance coverage.
1-11-2-52602	Liability Insurance	Liability insurance for all District property.
1-11-2-52603	Vehicle Insurance	Insurance for all District vehicles.
1-11-2-52750	Legal Fees	Attorney Services.
1-11-2-52900	Travel/Lodging	Travel/lodging for any Board training.
1-11-2-52960	Business Expense	Food, designated gifts or other costs for board meetings, workshops and special events.
1-11-2-53100	Supplies	Business cards, materials for meetings, workshops or special events.
1-11-2-53200	Per Diem – Training	Daily authorized meal allowance for training/seminars.
1-11-2-53500	Contract Services	Consulting fees, contract and costs, Department of Administrative Services fee and Ethics Commission.
1-11-2-53580	Taxes – State Fire Tax	Fire Patrol Assessment for Station 703.

FIRE CHIEF DEPARTMENT

Account No.	Account Title	2013-14 Prior Yr 2 Actual	2014-15 Prior Yr Actual	2015-16 Cur Year Budget	2016-17 Proposed Budget	2016-17 Approved Budget	2016-17 Adopted Budget
PERSONNEL SERVICES							
1-12-1-50103	Health Ins	21,213	19,026	19,549	21,313		
1-12-1-50111	VEBA/Ins Copay Reimb	1,500	6,000	6,000	6,000		
1-12-1-50130	Fire-Med	45	45	45	45		
1-12-1-50140	AD&D Insurance	48	48	48	48		
1-12-1-50150	Costco	55	55	55	55		
1-12-1-50198	Duty Officer Pay	2,700	1,850	1,500	1,500		
1-12-1-50199	Employer Paid Deferred Comp	6,663	6,708	6,951	7,226		
1-12-1-50200	Payroll Taxes	1,709	1,746	1,626	1,898		
1-12-1-50205	WBF	33	30	33	33		
1-12-1-50300	PERS	18,410	18,533	23,330	24,255		
1-12-1-50310	Pers Pickup	6,448	6,491	6,727	6,993		
1-12-1-50401	A Deferred Comp	3,760	4,862	6,166	6,410		
1-12-1-50402	Fire Chief Salary	104,423	105,989	110,260	114,703		
1-12-1-50406	Pay from outside parties	-	-	10	10		
1-12-1-50419	Performance Award	350	350	350	350		
Total FIRE CHIEF PERSONNEL SERVICES:		167,357	171,733	182,650	190,839		
	Full-Time Equivalent (FTE)	1.0	1.0	1.0	1.0		
MATERIALS AND SERVICES							
1-12-2-51700	Dues & Subscriptions	370	370	500	500		
1-12-2-51800	Education & Training	570	290	750	750		
1-12-2-52900	Travel/Lodging	304	-	2,000	2,000		
1-12-2-52960	Business Expense	264	634	1,000	1,000		
1-12-2-53100	Supplies	215	-	250	250		
1-12-2-53200	Per Diem	460	-	750	750		
1-12-2-53700	Uniforms	84	716	750	750		
1-12-2-53810	Cell Phones	793	876	900	1,056		
Total FIRE CHIEF MATERIALS AND SERVICES:		3,061	2,886	6,900	7,056		

BUDGET NOTES

Account No.	Account Description	Account Notes
1-12-1-50103	Health Ins	Health, Dental, Vision, Life, Disability Insurance for Fire Chief.
1-12-1-50111	VEBA/Ins Copay Reimb	VEBA contribution for health related reimbursements.
1-12-1-50130	Fire-Med	Annual air/ground ambulance membership employee benefit.
1-12-1-50140	AD&D Insurance	Accidental Death & Dismemberment Insurance – on duty only.
1-12-1-50150	Costco	Annual employee benefit for Costco membership.
1-12-1-50198	Duty Officer Pay	Based on \$200 per weekend for duty officer weekend/holiday coverage.
1-12-1-50199	Employer Paid Deferred Comp	Employer pays 6.2% into Fire Chief's 457 Deferred Comp account in lieu of social security.
1-12-1-50200	Payroll Taxes	Medicare tax 1.45%.
1-12-1-50205	WBF	Worker's Benefit Fund is a state tax based on number of hours worked. \$0.013/hour.
1-12-1-50300	PERS	Public Employees Retirement System. 20.81% for Employer portion.
1-12-1-50310	Pers Pickup	Public Employees Retirement System. Employer pays employee portion of 6%.
1-12-1-50401	A Deferred Comp	Additional deferred compensation per Fire Chief's contract at 5.5% for 2016/17.
1-12-1-50402	Fire Chief Salary	Annual salary based on contract. 2015/16 Salary is \$110,260. Assumes 3% raise with additional 1% COLA increase. Subject to Board approval.
1-12-1-50406	Pay from outside parties	Pass-through state conflagration and any other reimbursable activity wages.
1-12-1-50419	Performance Award	Annual award based on performance as per contract.
1-12-2-51700	Dues & Subscriptions	Dues for Oregon Fire Chiefs Association, International Association of Fire Chiefs, Central Oregon Fire Chiefs Association, subscriptions, etc.
1-12-2-51800	Education & Training	Conferences, classes and training seminars.
1-12-2-52900	Travel/Lodging	Lodging and mileage expenses.
1-12-2-52960	Business Expense	Business related meal costs, etc. (not per diem).
1-12-2-53100	Supplies	Supplies directly related to Fire Chief, exclusive of office supplies.
1-12-2-53200	Per Diem	Daily authorized meal allowance for training/seminars.
1-12-2-53500	Contract Services	Funds for contract service providers/consultants.
1-12-2-53700	Uniforms	Uniform items for Fire Chief.
1-12-2-53810	Cell Phones	Monthly cell phone reimbursement per District policy.

ADMINISTRATION DEPARTMENT

Account No.	Account Title	2013-14 Prior Yr 2 Actual	2014-15 Prior Yr Actual	2015-16 Cur Year Budget	2016-17 Proposed Budget	2016-17 Approved Budget	2016-17 Adopted Budget
PERSONNEL SERVICES							
1-13-1-50103	Health Ins	28,813	19,026	19,549	21,312	21,312	21,312
1-13-1-50111	VEBA/Ins Copay Reimb	3,554	6,000	6,000	12,000	12,000	12,000
1-13-1-50130	Fire-Med	90	90	100	90	90	90
1-13-1-50140	AD&D Insurance	96	48	48	48	48	48
1-13-1-50150	Costco	110	55	55	55	55	55
1-13-1-50200	Payroll Taxes	8,497	7,914	8,149	8,276	8,276	8,276
1-13-1-50205	WBF	54	46	50	45	45	45
1-13-1-50300	PERS	16,050	13,810	18,378	18,540	18,540	18,540
1-13-1-50310	Pers Pickup	6,386	5,938	6,391	6,448	6,448	6,448
1-13-1-50410	Administrative Assistant Salary	57,714	60,239	61,546	62,078	62,078	62,078
1-13-1-50412	Executive Assistant Salary	33,353	-	-	-	-	-
1-13-1-50413	Finance Manager Salary	18,240	42,059	44,449	44,864	44,864	44,864
1-13-1-50419	Performance Award	700	525	525	525	525	525
1-13-1-50422	Admin Overtime	-	-	-	-	-	-
Total ADMIN PERSONNEL SERVICES:		173,656	155,750	165,240	174,281	174,281	174,281
Full-Time Equivalent (FTE)		1.75	1.5	1.5	1.5	1.5	1.5
MATERIALS AND SERVICES							
1-13-2-51100	Advertising	352	584	750	750	750	750
1-13-2-51200	Bank Charges	1,824	1,634	1,700	1,700	1,700	1,700
1-13-2-51210	Postage	1,636	1,589	1,700	1,700	1,700	1,700
1-13-2-51220	Printing/Binding	15	634	350	750	750	750
1-13-2-51230	Office Equipment	-	-	400	400	400	400
1-13-2-51700	Dues & Subscriptions	110	499	750	750	750	750
1-13-2-51800	Education & Training	703	1,243	2,000	2,000	2,000	2,000
1-13-2-52900	Travel/Lodging	801	1,000	1,500	1,500	1,500	1,500
1-13-2-52950	Other Expense/Kitchen Supplies	1,225	769	1,200	1,200	1,200	1,200
1-13-2-52960	Business Expense	23	12	100	100	100	100
1-13-2-53100	Office Supplies	6,251	5,417	6,250	6,250	6,250	6,250
1-13-2-53120	Software	60	-	1,000	1,000	1,000	1,000
1-13-2-53200	Per Diem	280	60	600	600	600	600
1-13-2-53500	Contract Services	15,947	16,922	18,000	25,000	25,000	25,000
1-13-2-53501	IT Support/Web Training	2,700	5,739	8,000	17,000	17,000	17,000
1-13-2-53700	Uniforms	8,234	12,077	12,000	10,000	10,000	10,000
1-13-2-53810	Cell Phones	-	-	240	240	240	240
1-13-2-53900	New Hire/Retirement Expense	-	(314)	-	-	-	-
Total ADMIN MATERIALS AND SERVICES:		40,160	47,864	56,540	70,940	70,940	70,940
CAPITAL OUTLAY							
1-13-5-56100	Equipment Replacement	468	5,458	2,000	3,200	3,200	3,200
Total ADMIN CAPITAL OUTLAY:		468	5,458	2,000	3,200	3,200	3,200

BUDGET NOTES

Account No.	Account Description	Account Notes
1-13-1-50103	Health Ins	Health, Dental, Vision, Life, Disability Insurance for Admin Assistant.
1-13-1-50111	VEBA/Ins Copay Reimb	VEBA contribution for health related reimbursements to help offset higher deductible, less expensive health insurance plan. Addt'l part-time in lieu of health ins.
1-13-1-50130	Fire-Med	Annual air/ground ambulance membership employee benefit. Both Admin Asst. and Finance Mgr. (FM) \$60
1-13-1-50140	AD&D Insurance	Accidental Death & Dismemberment Insurance – on duty only. Admin Assistant (AA) only.
1-13-1-50150	Costco	Annual employee benefit for Costco membership. (AA)
1-13-1-50200	Payroll Taxes	Social Security and Medicare taxes 7.65%
1-13-1-50205	WBF	Worker's Benefit Fund is a state tax based on number of hours worked. \$0.013/hour
1-13-1-50300	PERS	Public Employees Retirement System. 20.81% for Employer Portion (AA) and 12.32% for (FM) (OPSRP)
1-13-1-50310	Pers Pickup	Public Employees Retirement System. Employer pays employee portion of 6%.
1-13-1-50410	JS Salary	Administrative Assistant wages.
1-13-1-50413	KJ Salary	Half-Time Finance Manager wages.
1-13-1-50419	Performance Award	Annual award based on performance (\$350) includes ½ award for FM.
1-13-1-50422	Admin Overtime	Wages for any approved overtime worked.
1-13-2-51100	Advertising	The Nugget, Bulletin, legal notices, position openings, etc.
1-13-2-51200	Bank Charges	Local Government Investment Pool, US Bank, Washington Federal bank fees and credit card merchant service fees.
1-13-2-51210	Postage	General postage, shipping expenses
1-13-2-51220	Printing/Binding	Costs for any special projects and budget printing.
1-13-2-51700	Dues & Subscriptions	Dues for OFSOA, OGFOA, GFOA, Notary Fees, NAAC, Bulletin subscription, etc.
1-13-2-51800	Education & Training	Registration fees for OFDDA, OFSOA, OFMOA, ABC3, SDAO, IRS and State or Oregon training
1-13-2-52900	Travel/Lodging	Lodging and mileage expenses for AA, FM.
1-13-2-52950	Other Expense/Kitchen Supplies	Minor kitchen supplies including coffee, water bottles, creamer, etc.
1-13-2-52960	Business Expense	Business related meal cost, etc. (not per diem)
1-13-2-53100	Office Supplies	Toner for all printers, fax machines, paper, files, envelopes, and other general office supplies.
1-13-2-53120	Software	Updates to current software and/or new software.
1-13-2-53200	Per Diem	Daily authorized meal allowance for education/training.
1-13-2-53500	Contract Services	Ambulance billing, EMS Bridge support, and accounting software support. Photocopier and postage machine

		lease. Antivirus, Costco company card, ALSEA Geospatial, PO Box fee, McAfee email fee, SSA fee, Bond Fee, GFOA Budget Award Fee and photography. Increase includes \$7,000 for possible ambulance billing services.
1-13-2-53501	IT Support/Web Training	Computer/server repair maint, website/domain fees and upgrades. Increase of \$15,000 includes website upgrades.
1-13-2-53700	Uniforms	Uniforms including replacements for career, volunteer and admin asst. Nomex pants and belts for approved volunteer staff, boot replacement for career staff and winter coat replacement.
1-13-2-53810	Cell Phones	Stipend for Admin Asst @ \$20/month for business use of personal cell phone.
1-13-2-53900	New Hire/Retirement Expense	Place holder account for expenses related to hiring and retirements. Usually transferred to employment reserve fund at end of year.
1-13-5-56100	Equipment Replacement	2016/17 – Two replacement computers for Captains and Fire Medics in Watchroom.

TRAINING DEPARTMENT

Account No.	Account Title	2013-14 Prior Yr 2 Actual	2014-15 Prior Yr Actual	2015-16 Cur Year Budget	2016-17 Proposed Budget	2016-17 Proposed Budget	2016-17 Proposed Budget
MATERIALS AND SERVICES							
1-14-2-52820	Books-Videos	1,591	1,358	3,000	3,000	3,000	3,000
1-14-2-52830	Training Career	4,253	8,066	8,000	18,000	18,000	18,000
1-14-2-52840	Training Volunteers	5,735	6,885	8,000	8,000	8,000	8,000
1-14-2-52842	Data Management Program	-	-	6,000	6,500	6,500	6,500
1-14-2-52850	Outside Instructors	400	443	4,000	8,000	8,000	8,000
1-14-2-52900	Travel/Lodging	1,864	4,736	5,000	5,000	5,000	5,000
1-14-2-52960	Business Expense	-	120	-	3,000	3,000	3,000
1-14-2-53100	Supplies	2,319	1,599	4,000	4,000	4,000	4,000
1-14-2-53200	Per Diem	939	2,528	4,000	2,500	2,500	2,500
1-14-2-53800	Educational Exchange Program	-	-	4,000	4,000	4,000	4,000
Total TRAINING MATERIALS AND SERVICES:		17,101	25,735	46,000	62,000	62,000	62,000
CAPITAL OUTLAY							
1-14-5-56100	Equipment	-	1,477	2,000	2,000	2,000	2,000
Total TRAINING CAPITAL OUTLAY:		-	1,477	2,000	2,000	2,000	2,000

BUDGET NOTES

Account No.	Account Description	Account Notes
1-14-2-52820	Books-Videos	New training programs and updates.
1-14-2-52830	Training Career	Leadership/officer school, wildland workshops, ACLS recert. Increase includes EOU classes for chief officers and AIC's. \$800/class x 4 terms x 3 employees.
1-14-2-52840	Training Volunteers	Leadership/officer school, wildland workshops, ACLS, Entry Academy expenses, etc.
1-14-2-52842	Data Management Program	Target Solutions data mgmt program for keeping track of training and certifications for staff and volunteers.
1-14-2-52850	Outside Instructors	Cost for outside instructors. Increase includes \$4,000 for credit EMT basic class in-house for 4 volunteers.
1-14-2-52900	Travel/Lodging	Cost of travel/lodging for career and volunteer out-of-district training.
1-14-2-52960	Business Expense	Food supplies for training; fingerprinting.
1-14-2-53100	Supplies	Training equipment supplies, burn to learn, bulbs, tapes, binders, etc.
1-14-2-53200	Per Diem	Daily authorized meal allowance for outside training for career/volunteer.
1-14-2-53800	Educational Exchange Program	Costs for one employee and one resident volunteer to spend a week at another fire station either nationally or internationally to learn and exchange ideas.
1-14-2-56100	Equipment	2016/17 – Video conferencing.

FIRE PREVENTION DEPARTMENT

Account No.	Account Title	2013-14 Prior Yr 2 Actual	2014-15 Prior Yr Actual	2015-16 Cur Year Budget	2016-17 Proposed Budget	2016-17 Approved Budget	2016-17 Adopted Budget
MATERIALS AND SERVICES							
1-15-2-53100	Supplies	931	-	-	-	-	-
Total FIRE PREV MATERIALS AND SERVICES:		931	-	-	-	-	-

BUDGET NOTES

Fire Prevention Department is now combined with the Fire Safety Manager accounts and is being phased out.



CAREER DEPARTMENT

Account No.	Account Title	2013-14 Prior Yr 2 Actual	2014-15 Prior Yr Actual	2015-16 Cur Year Budget	2016-17 Proposed Budget	2016-17 Approved Budget	2016-17 Adopted Budget
PERSONNEL SERVICES							
1-16-1-50103	Health Ins	122,425	109,157	134,044	150,320	150,320	150,320
1-16-1-50111	VEBA/Ins Copay Reimb	7,970	30,380	38,000	42,000	42,000	42,000
1-16-1-50130	Fire-Med	817	645	710	545	545	545
1-16-1-50140	AD&D Insurance	384	432	432	432	432	432
1-16-1-50150	Costco	440	495	495	495	495	495
1-16-1-50198	Duty Officer Pay	3,850	1,650	4,500	4,500	4,500	4,500
1-16-1-50199	Employer Paid Deferred Comp	40,350	45,639	48,126	49,260	49,260	49,260
1-16-1-50200	Payroll Taxes	10,287	11,409	11,255	12,329	12,329	12,329
1-16-1-50205	WBF	380	472	450	460	460	460
1-16-1-50300	PERS	88,782	91,191	138,060	141,114	141,114	141,114
1-16-1-50310	Pers Pickup	38,326	39,674	49,462	47,671	47,671	47,671
1-16-1-50400	AIC Captain Pay	7,330	4,570	4,000	9,000	9,000	9,000
1-16-1-50401	Fire-Medic #3 CM	57,266	60,756	64,800	69,045	69,045	69,045
1-16-1-50402	Fire-Medic #1 DW	72,558	68,074	70,360	56,445	56,445	56,445
1-16-1-50403	Fire-Medic #6 PB	2,500	46,268	56,716	61,045	61,045	61,045
1-16-1-50404	Fire-Medic #4 MM	6,778	54,015	57,410	61,793	61,793	61,793
1-16-1-50405	Fire-Medic #2 DK	57,556	60,957	65,015	69,271	69,271	69,271
1-16-1-50406	Pay from outside parties	-	-	10	10	10	10
1-16-1-50407	Shift Commander GL (retired)	42,648	-	-	-	-	-
1-16-1-50408	Shift Commander #2 JA	35,279	86,280	87,143	87,913	87,913	87,913
1-16-1-50409	Fire-Medic #5 DF	85,001	48,708	57,179	61,544	61,544	61,544
1-16-1-50410	Shift Commander #3 RH	61,802	66,600	70,817	75,102	75,102	75,102
1-16-1-50417	Shift Commander #1 TB	96,920	86,280	87,143	87,913	87,913	87,913
1-16-1-50418	Fire-Medic SV	46,993	-	-	-	-	-
1-16-1-50419	Performance Award	2,800	2,100	3,150	3,150	3,150	3,150
1-16-1-50422	Fire Overtime	69,454	103,448	90,000	90,000	90,000	90,000
1-16-1-50423	Training Overtime	11,160	21,256	25,000	25,000	25,000	25,000
1-16-1-50440	Holiday Pay	7,496	14,937	23,000	20,800	20,800	20,800
1-16-1-50450	FLSA	6,030	10,528	10,000	12,000	12,000	12,000
Total CAREER PERSONNEL SERVICES:		983,582	1,065,921	1,197,277	1,239,157	1,239,157	1,239,157
Full-Time Equivalent (FTE)		8.0	8.0	8.5	9.0	9.0	9.0
MATERIALS AND SERVICES							
1-16-2-53210	Immunization/Tests	-	-	2,000	1,000	1,000	1,000
1-16-2-53810	Cell Phones-TB	619	557	780	636	636	636
1-16-2-53811	Cell Phones-RH	355	573	780	636	636	636
1-16-2-53812	Cell Phones-Fire/Medics	419	-	1,440	1,440	1,440	1,440
1-16-2-53813	Cell Phones-JA	159	636	780	636	636	636
Total CAREER MATERIALS AND SERVICES:		1,553	1,767	5,780	4,348	4,348	4,348

BUDGET NOTES

Account No.	Account Description	Account Notes
1-16-1-50103	Health Ins	Health, Dental, Life, Disability Insurance
1-16-1-50111	VEBA/Ins Copay Reimburse	Employer contributions to employee VEBA accounts for health related reimbursements. Will help offset cost of higher deductible health insurance plan.
1-16-1-50130	Fire-Med	Annual air/ground ambulance membership employee benefit.
1-16-1-50140	AD&D Insurance	Accidental Death & Dismemberment Insurance
1-16-1-50150	Costco	Annual employee benefit – Costco membership @\$55
1-16-1-50198	Duty Officer Pay	Based on \$100 per weekend day for duty officer weekend/holiday coverage.
1-16-1-50199	Employer Paid Deferred Comp	Employer pays 6.2% into employee's deferred compensation account in lieu of social security tax.
1-16-1-50200	Payroll Taxes	Medicare Taxes.
1-16-1-50205	WBF	Worker's Benefit Fund is a state tax based on number of hours worked.
1-16-1-50300	PERS	Public Employees Retirement System Employer portion.
1-16-1-50310	Pers Pickup	Public Employees Retirement System. Employer pays 6% for employee portion.
1-16-1-50400	AIC Captain Pay	Additional daily incentive for temporary fill-in @ \$75/shift.
1-16-1-50401	Fire-Medic #3 CM	Salary for Fire-Medic CM.
1-16-1-50402	Fire-Medic #1 DW	Salary for Fire-Medic DW.
1-16-1-50403	Fire-Medic #6 PB	Salary for Fire-Medic PB.
1-16-1-50404	Fire-Medic #4 MM	Salary for Fire-Medic MM.
1-16-1-50405	Fire-Medic #2 DK	Salary for Fire-Medic DK.
1-16-1-50406	Pay from outside parties	Pass-through state conflagration and any other reimbursable activity wages.
1-16-1-50408	Shift Commander #2 JA	Salary for Shift Commander JA.
1-16-1-50409	Fire-Medic #5 DF	Salary for Fire-Medic DF.
1-16-1-50410	Shift Commander #3 RH	Salary for Shift Commander RH.
1-16-1-50417	Shift Commander #1 TB	Salary for Shift Commander TB.
1-16-1-50419	Performance Award	Annual award up to \$350 based on performance.
1-16-1-50422	Fire Overtime	Emergency callback, vacation and sick leave coverage.
1-16-1-50423	Training Overtime	Classes, conferences, shift coverage.
1-16-1-50440	Holiday Pay	Payout for holiday pay accrues at 96 hrs annually.
1-16-1-50450	FLSA	Fair Labor Standards Act for hours worked in excess of 182 hours in a 24-day cycle.
1-16-2-53210	Immunizations/Tests	Medical Physicals for 4 employees @ \$250
1-16-2-53810	Cell Phones-TB	Cell Phone Reimbursement per District policy.
1-16-2-53811	Cell Phones-RH	Cell Phone Reimbursement per District policy.
1-16-2-53812	Cell Phones-Fire/Medics	Cell Phone reimbursement for Fire-Medics @ \$20/month for business use of personal cell phones.
1-16-2-53813	Cell Phones-JA	Cell Phone Reimbursement per District policy.

FIRE SAFETY MANAGER DEPARTMENT

Account No.	Account Title	2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
		Prior Yr 2	Prior Yr	Cur Year	Proposed	Approved	Adopted
		Actual	Actual	Budget	Budget	Budget	Budget
PERSONNEL SERVICES							
1-17-1-50103	Health Ins	16,407	-	-	-	-	-
1-17-1-50111	VEBA/Ins Copay Reimb	31	-	-	6,000	6,000	6,000
1-17-1-50130	Fire-Med	45	45	50	45	45	45
1-17-1-50140	AD&D Insurance	48	-	-	-	-	-
1-17-1-50150	Costco	55	-	-	-	-	-
1-17-1-50198	Duty Officer Pay	1,800	-	-	-	-	-
1-17-1-50199	Employer Paid Deferred Comp	4,761	1,065	2,767	2,904	2,904	2,904
1-17-1-50200	Payroll Taxes	1,416	702	647	721	721	721
1-17-1-50205	WBF	31	18	17	17	17	17
1-17-1-50300	PERS	13,205	-	-	-	-	-
1-17-1-50310	Pers Pickup	4,625	-	-	-	-	-
1-17-1-50402	Fire Marshal Salary JA	56,849	-	-	-	-	-
1-17-1-50404	Fire Safety Manager GM Salary	19,774	47,193	44,449	46,659	46,659	46,659
1-17-1-50406	Pay from outside parties	-	-	10	10	10	10
1-17-1-50419	Performance Award	350	175	175	175	175	175
Total FIRE SAFETY MGR PERSONNEL SERV:		119,397	49,198	48,115	56,531	56,531	56,531
Full-Time Equivalent (FTE)		0.75	0.50	0.5	0.5	0.5	0.5
MATERIALS AND SERVICES							
1-17-2-51700	Dues & Subscriptions	435	776	2,105	1,750	1,750	1,750
1-17-2-51800	Training-Seminars	843	460	1,250	1,000	1,000	1,000
1-17-2-51810	Conference	-	85	-	-	-	-
1-17-2-51820	Address Program	1,359	1,043	1,250	1,000	1,000	1,000
1-17-2-51830	Special Events	2,184	1,186	2,500	2,500	2,500	2,500
1-17-2-52900	Travel/Lodging	466	925	750	3,000	3,000	3,000
1-17-2-52960	Business Expense	47	105	200	200	200	200
1-17-2-53100	Supplies	220	2,026	2,500	2,500	2,500	2,500
1-17-2-53200	Per Diem	49	220	500	750	750	750
1-17-2-53700	Uniforms	558	181	-	400	400	400
1-17-2-53810	Cell Phones	818	755	780	636	636	636
Total FIRE SAFETY MGR MATERIALS & SERV:		6,980	7,762	11,835	13,736	13,736	13,736

BUDGET NOTES

Account No.	Account Description	Account Notes
1-17-1-50111	VEBA	Approved VEBA contribution for Part-time in lieu of health insurance.
1-17-1-50130	Fire-Med	Annual air/ground ambulance membership employee benefit.
1-17-1-50199	Employer Paid Deferred Comp	Employer pays 6.2% into employee's deferred comp account in lieu of social security.
1-17-1-50200	Payroll Taxes	Medicare Taxes.
1-17-1-50205	WBF	Worker's Benefit Fund is a state tax based on number of hours worked.
1-17-1-50404	Fire Safety Manager GM Salary	Half-time Fire Safety Manager wages.
1-17-1-50406	Pay from outside parties	Pass-through state conflagration and any other reimbursable activity wages.
1-17-1-50419	Performance Award	Half (due to half-time employee) of annual award (\$350) based on performance.
1-17-2-51700	Dues & Subscriptions	NFPA, OFCA, fire and EMS trade magazines, etc. Online NFPA fire codes and standards.
1-17-2-51800	Training-Seminars	EMS and fire prevention related inspection/codes classes, etc.
1-17-2-51820	Address Program	Costs for supplies to maintain address sign program.
1-17-2-51830	Special Events	Fire Busters, Fire-Free weekends, fire-prevention week, safety fair, etc.
1-17-2-52900	Travel/Lodging	Mileage and lodging for Fire Safety Manager.
1-17-2-52960	Business Expense	Business related meal costs, etc. (not per diem).
1-17-2-53100	Supplies	OFC/NFPA rules and standards, fire prevention materials, printing, binding, etc.
1-17-2-53200	Per Diem	Daily authorized meal allowance for education/training, seminars, etc.
1-17-2-53700	Uniforms	Replacement of uniform items.
1-17-2-53810	Cell Phones	Cell Phone reimbursement per District policy.

VOLUNTEERS DEPARTMENT

Account No.	Account Title	2013-14 Prior Yr 2 Actual	2014-15 Prior Yr Actual	2015-16 Cur Year Budget	2016-17 Proposed Budget	2016-17 Approved Budget	2016-17 Adopted Budget
PERSONNEL SERVICES							
1-18-1-50120	24/7 AD&D Insurance	1,168	1,168	1,200	1,200	1,200	1,200
1-18-1-50130	Fire-Med	1,270	1,545	2,000	2,475	2,475	2,475
1-18-1-50140	AD&D Insurance	1,695	1,692	2,000	2,000	2,000	2,000
1-18-1-50200	Payroll Taxes	61	61	61	61	61	61
1-18-1-50205	WBF	1	1	5	5	5	5
1-18-1-50413	Volunteer Coordinator Salary	800	800	800	800	800	800
1-18-1-50414	Public Education Coordinator Salary	-	-	-	800	800	800
1-18-1-50430	Pay from outside parties	-	-	10	10	10	10
Total VOLUNTEERS PERSONNEL SERVICES:		4,995	5,267	6,076	7,351	7,351	7,351
Total Full-Time Equivalent (FTE)		0.02	0.02	0.02	0.04	0.04	0.04
MATERIALS AND SERVICES							
1-18-2-53100	Supplies	818	333	500	500	500	500
1-18-2-53200	Per Diem	-	28	-	600	600	600
1-18-2-53210	Immunization/Tests	1,259	3,685	8,000	6,500	6,500	6,500
1-18-2-53220	Vol Service Award Plan	11,123	22,000	22,000	22,000	22,000	22,000
1-18-2-53230	Vol SVS Mgmt Fee	-	320	350	350	350	350
1-18-2-53240	Vol Assoc Activity Allocation	3,383	5,568	6,500	6,500	6,500	6,500
1-18-2-53250	Volunteer Assoc Donations	-	-	-	-	-	-
1-18-2-53820	High School Intern Program	1,020	1,890	3,000	1,000	1,000	1,000
1-18-2-53890	Vol Coord Needs	-	-	-	-	-	-
1-18-2-53910	Chaplaincy	500	800	1,000	1,000	1,000	1,000
1-18-2-53920	Honor Guard	40	500	500	500	500	500
1-18-2-53930	Fire Corps	-	2,189	5,000	7,000	7,000	7,000
Total VOLUNTEERS MATERIALS & SERVICES:		18,142	37,312	46,850	45,950	45,950	45,950

BUDGET NOTES

Account No.	Account Description	Account Notes
1-18-1-50120	24/7 AD&D Insurance	Accidental Death & Dismemberment Insurance policy – on or off the job.
1-18-1-50130	Fire-Med	Annual air/ground ambulance membership volunteer benefit.
1-18-1-50140	AD&D Insurance	Accidental Death & Dismemberment insurance – on duty only.
1-18-1-50200	Payroll Taxes	Social security and Medicare taxes.
1-18-1-50205	WBF	Worker's Benefit fund is a state tax based on number of hours worked.
1-18-1-50413	Volunteer Coordinator Salary	Volunteer Coordinator salary.
1-18-1-50414	Public Education Coord Salary	Public Education Coordinator salary.
1-18-1-50430	Pay from Outside Parties	Pass through state conflagration and any other reimbursable activity wages.
1-18-2-53100	Supplies	Calendars, flowers, license plate ID, etc.
1-18-2-53200	Per Diem/Reimbursements	Expenses to reimburse volunteers for direct costs related to volunteering for District.
1-18-2-53210	Immunization/Tests	Immunizations, drug and background testing for new volunteers as well as 10 medical physicals for volunteers (10@\$450).
1-18-2-53220	Vol Service Award Plan	Payment to annuity program (LOSAP) for qualified volunteers (max \$3,000/yr per volunteer).
1-18-2-53230	Vol SVC Mgmt Fee	Service fees for annuity program (LOSAP).
1-18-2-53240	Vol Assoc Activity Allocation	Easter - \$1200; Halloween \$1000; Christmas Dinner & Lights \$1000; Fifth Mondays \$1000; Flowers, coffee, misc \$2300.
1-18-2-53820	High School Intern Program	Costs for high school intern program (supplies, etc.).
1-18-2-53890	Vol Coord Needs	Supplies for maintaining Volunteer Coordinator program.
1-18-2-53910	Chaplaincy	Donation to Central Oregon Police Chaplaincy.
1-18-2-53920	Honor Guard	Attendance at Honor Guard events. Donate remainder balance to Honor Guard at end of year.
1-18-2-53930	Fire Corps	Costs to maintain the Fire Corp volunteer program. Including Child Seat Safety Program, Smoke Detectors, Blood Pressure Clinics, CPR classes, etc. Provide grant program to create addition AED's in community \$2,000

DEPUTY CHIEF-OPS DEPARTMENT

Account No.	Account Title	2013-14 Prior Yr 2 Actual	2014-15 Prior Yr Actual	2015-16 Cur Year Budget	2016-17 Proposed Budget	2016-17 Approved Budget	2016-17 Adopted Budget
PERSONNEL SERVICES							
1-19-1-50103	Health Ins	21,683	12,596	19,549	21,313	21,313	21,313
1-19-1-50111	VEBA/Ins Copay Reimb	1,500	8,000	6,000	6,000	6,000	6,000
1-19-1-50130	Fire-Med	45	64	50	45	45	45
1-19-1-50140	AD&D Insurance	-	48	48	48	48	48
1-19-1-50150	Costco	55	55	55	55	55	55
1-19-1-50198	Duty Officer Pay	2,300	1,500	1,500	1,000	1,000	1,000
1-19-1-50199	Employer Paid Deferred Comp	6,206	3,717	6,033	6,201	6,201	6,201
1-19-1-50200	Payroll Taxes	1,549	4,134	1,498	1,551	1,551	1,551
1-19-1-50205	WBF	20	36	33	33	33	33
1-19-1-50300	PERS	17,147	10,268	20,249	20,815	20,815	20,815
1-19-1-50310	Pers Pickup	6,006	3,596	5,838	6,001	6,001	6,001
1-19-1-50406	Pay from outside parties	-	-	10	10	10	10
1-19-1-50410	Doug Myers Salary	-	41,215	-	-	-	-
1-19-1-50412	DC Ops Salary	96,977	58,437	95,456	98,673	98,673	98,673
1-19-1-50419	Performance Award	350	350	350	350	350	350
1-19-1-50500	Workers Comp	-	-	-	-	-	-
Total DEPUTY CHIEF PERSONNEL SERVICES:		153,839	144,016	156,669	162,095	162,095	162,095
Total Full-Time Equivalent (FTE)		1.0	1.0	1.0	1.0	1.0	1.0
MATERIALS AND SERVICES							
1-19-2-51220	Mapping/Framing	173	381	1,000	1,500	1,500	1,500
1-19-2-51700	Dues & Subscriptions	85	414	500	500	500	500
1-19-2-51701	Health & Safety	1,380	2,313	2,500	2,500	2,500	2,500
1-19-2-51800	Training-Seminars	275	290	1,000	1,000	1,000	1,000
1-19-2-52900	Travel/Lodging	-	-	700	700	700	700
1-19-2-52960	Business Expense	267	510	550	550	550	550
1-19-2-53100	Supplies	193	86	-	-	-	-
1-19-2-53200	Per Diem	120	-	900	500	500	500
1-19-2-53700	Uniforms	312	711	1,000	500	500	500
1-19-2-53810	Cell Phones	811	221	900	912	912	912
Total DEPUTY CHIEF MATERIALS & SERVICES:		3,616	4,926	9,050	8,662	8,662	8,662

BUDGET NOTES

Account No.	Account Description	Account Notes
1-19-1-50103	Health Ins	Health, Dental, Vision, Life, Disability Insurance.
1-19-1-50111	VEBA/Ins Copay Reimb	VEBA contribution for health related reimbursements.
1-19-1-50130	Fire-Med	Annual air/ground ambulance membership employee benefit.
1-19-1-50140	AD&D Insurance	Accidental Death & Dismemberment Insurance – on duty only.
1-19-1-50150	Costco	Annual employee benefit for Costco membership.
1-19-1-50198	Duty Officer Pay	Based on \$200 per weekend for duty officer weekend/holiday coverage.
1-19-1-50199	Employer Paid Deferred Comp	Employer pays 6.2% into Fire Chief's 457 Deferred Comp account in lieu of social security.
1-19-1-50200	Payroll Taxes	Medicare tax. 1.45%
1-19-1-50205	WBF	Worker's Benefit Fund is a state tax based on number of hours worked. \$0.013/hour
1-19-1-50300	PERS	Public Employees Retirement System. 20.81% for Employer Portion
1-19-1-50310	Pers Pickup	Public Employees Retirement System. Employer pays employee portion of 6%.
1-19-1-50406	Pay from outside parties	Pass-through state conflagration and any other reimbursable activity wages.
1-19-1-50412	DC-Ops Salary	Deputy Chief-Ops Salary.
1-19-1-50419	Performance Award	Annual award based on performance up to \$350.
1-19-2-51220	Mapping/Framing	Map and framing related costs.
1-19-2-51700	Dues & Subscriptions	Dues for OFCA, Central OR FCA, OVFA, subscriptions, etc.
1-19-2-51701	Health and Safety	Fees for health and safety publications and health and safety related improvements.
1-19-2-51800	Training – Seminars	Classes, training seminars, etc.
1-19-2-52900	Travel/Lodging	Lodging and mileage expenses.
1-19-2-52960	Business Expense	Business related meal costs, etc. (not per diem)
1-19-2-53100	Supplies	Supplies exclusive of office supplies.
1-19-2-53200	Per Diem	Daily authorized meal allowance for training, seminars, etc.
1-19-2-53700	Uniforms	Required uniform items.
1-19-2-53810	Cell Phones	Cell phone reimbursement per District policy.

Account No.	Account Title	2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
		Prior Yr 2 Actual	Prior Yr Actual	Cur Year Budget	Proposed Budget	Approved Budget	Adopted Budget

RESIDENT VOLUNTEERS DEPARTMENT

MATERIALS AND SERVICES

1-20-2-53210	Immunization/Tests	1,527	521	500	3,000	3,000	3,000
1-20-2-53540	Reimbursement	14,550	14,470	19,000	21,600	21,600	21,600
1-20-2-53560	Tuition	28,566	34,945	40,000	60,636	60,636	60,636
1-20-2-53570	Textbooks	4,464	6,208	6,000	7,000	7,000	7,000
1-20-2-53700	Uniforms	1,655	2,068	1,000	4,000	4,000	4,000

Total RESIDENT VOLUNTEER MAT & SRVS:	50,762	58,212	66,500	96,236	96,236	96,236
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TEMPORARY EMPLOYEES DEPARTMENT

PERSONNEL SERVICES

1-22-1-50200	Payroll Taxes	1,949	1,773	2,436	2,524	2,524	2,524
1-22-1-50201	Unemployment benefit charge	-	-	2,000	2,000	2,000	2,000
1-22-1-50205	WBF	25	20	35	35	35	35
1-22-1-50300	PERS	-	522	2,014	2,032	2,032	2,032
1-22-1-50310	Pers Pickup	-	350	981	990	990	990
1-22-1-50406	Pay from outside parties	-	-	10	10	10	10
1-22-1-50415	Employee #1	8,121	5,458	6,000	6,500	6,500	6,500
1-22-1-50416	Employee #2	5,082	-	6,000	6,500	6,500	6,500
1-22-1-50418	Mechanic Wages	10,722	16,041	16,345	16,494	16,494	16,494
1-22-1-50419	Cleaning Wages	576	1,295	2,000	2,000	2,000	2,000
1-22-1-50422	Fire Overtime	971	336	1,500	1,500	1,500	1,500

Total TEMP EMPLOYEES PERSONNEL SERV	27,446	25,795	39,321	40,585	40,585	40,585
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Total Full-Time Equivalent (FTE)	0.6	0.5	0.7	0.7	0.7	0.7
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BUDGET NOTES

Account No.	Account Description	Account Notes
1-20-2-53210	Immunization/Tests	Drug tests, HEP B series, TB tests, background checks, etc. Includes \$1500 for new EMS students.
1-20-2-53540	Reimbursement	Reimbursement for mileage/food/supplies maximum of \$300 per month per Resident Volunteer (9 months).
1-20-2-53560	Tuition	COCC tuition for Fire Science and EMS students. 4 COCC students; 2 EOU students. Includes \$16,500 for three additional EMS students.
1-20-2-53570	Textbooks	Textbooks for Fire Science and EMS students.
1-20-2-53700	Uniforms	Required uniform items for Resident Volunteers. Increase includes \$3,000 for three new EMS students.
1-22-1-50200	Payroll Taxes	Social Security and Medicare taxes.
1-22-1-50201	Unemployment benefit charge	Set aside funds for unemployment costs.
1-22-1-50205	WBF	Worker's Benefit Fund is a state tax based on number of hours worked. \$0.013/hour
1-22-1-50300	PERS	Public Employees Retirement System. Contribution for employer portion.
1-22-1-50310	Pers Pickup	Public Employees Retirement System. Employer pays employee portion of 6%.
1-22-1-50406	Pay from outside parties	Pass-through state conflagration and any other reimbursable activity wages.
1-22-1-50415	Employee #1	Summer employment position.
1-22-1-50416	Employee #2	Summer employment position.
1-22-1-50418	Mechanic Wages	Temporary mechanic position (assumes 800 hours annually.)
1-22-1-50419	Cleaning Wages	Wages for temporary employee(s) to clean station and community hall.
1-22-1-50422	Fire Overtime	Any approved overtime for temporary employees.

Account No.	Account Title	2013-14 Prior Yr 2 Actual	2014-15 Prior Yr Actual	2015-16 Cur Year Budget	2016-17 Proposed Budget	2016-17 Approved Budget	2016-17 Approved Budget
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EMERGENCY MED SERV DEPARTMENT

MATERIALS AND SERVICES

1-24-2-52400	Fuel	7,847	7,368	9,000	7,000	7,000	7,000
1-24-2-52700	Laundry	-	-	50	50	50	50
1-24-2-52800	Medical Supplies	29,816	27,413	31,000	31,000	31,000	31,000
1-24-2-52810	Fees/Recert/Licenses	839	4,910	1,700	5,000	5,000	5,000
1-24-2-53100	Vehicle-Supplies	941	3,681	4,000	4,000	4,000	4,000
1-24-2-53500	Contract Services-Vehicle	407	2,193	4,000	4,000	4,000	4,000
1-24-2-53600	Ambulance Petty Cash	40	40	300	150	150	150
1-24-2-53700	Contract Services-Medical	1,031	2,933	8,200	7,400	7,400	7,400

Total EMS MATERIALS & SERVICES:	40,922	48,538	58,250	58,600	58,600	58,600
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CAPITAL OUTLAY

1-24-5-56102	Medical Equipment	3,000	9,509	1,500	-	-	-
Total EMS CAPITAL OUTLAY:		3,000	9,509	1,500	-	-	-

COMMUNICATIONS DEPARTMENT

MATERIALS AND SERVICES

1-26-2-51650	Deschutes 911 Service	1,377	1,377	2,800	3,800	3,800	3,800
1-26-2-52810	Fees/Recert/License	-	350	1,000	1,000	1,000	1,000
1-26-2-53100	Supplies	897	816	1,500	1,500	1,500	1,500
1-26-2-53120	Software	375	-	1,000	4,000	4,000	4,000
1-26-2-53300	Radio Repair & Replacement	2,162	457	2,500	2,500	2,500	2,500
1-26-2-53500	Contract Services	220	144	1,000	1,000	1,000	1,000
1-26-2-53590	Tools	-	-	100	100	100	100
1-26-2-53810	Cell Phones	993	990	1,000	350	350	350
1-26-2-53820	MDT	-	1,509	2,000	2,750	2,750	2,750

Total COMMUNIC MATERIALS & SERV:	6,024	5,643	12,900	17,000	17,000	17,000
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CAPITAL OUTLAY

1-26-5-56102	Pagers & Hardware	1,534	5,568	10,000	10,000	10,000	10,000
1-26-5-56103	MDT	-	2,534	3,500	1,000	1,000	1,000
1-26-5-56104	CAD Computer	-	-	4,000	-	-	-
Total COMMUNICATIONS CAPITAL OUTLAY:		1,534	8,102	17,500	11,000	11,000	11,000

BUDGET NOTES

Account No.	Account Description	Account Notes
1-24-2-52400	Fuel	Fuel and oil for ambulances.
1-24-2-52800	Medical Supplies	Medications, medical supplies, personal protective equipment, etc.
1-24-2-52810	Fees/Recert/License	Ambulance/Service licensing, CPR & CTC affiliation fees, ECEMS dues, EMS personnel relicensing miscellaneous fees, Oregon Clinical Lab fees, etc. (This is a relicensing year...will go down \$3,000 next year)
1-24-2-53100	Vehicle – Supplies	Miscellaneous ambulance vehicle supplies (filters, wiper blades, carwash, wax, cleaners, etc.)
1-24-2-53500	Contract Services – Vehicle	Ambulance repairs, brake service, etc.
1-24-2-53600	Ambulance Petty Cash	Secured petty cash for transports.
1-24-2-53700	Contract Services – Medical	Gurney/Stair chair servicing, defibrillator, CPAP, portable suction annual servicing and miscellaneous medical device service/repair. Physician Supervisor contract \$4,000.
1-24-5-56102	Medical Equipment	2016/17 – None.
1-26-2-51650	Deschutes 911 Service	Annual fee for 9-1-1 services for CAD computers. Increase \$1,000 for Active 911 for all volunteers.
1-26-2-52810	Fees/Recert/License	FCC fees for radio frequencies, radios and antennas.
1-26-2-53100	Supplies	Radio batteries, cases, etc.
1-26-2-53120	Software	Radio programming software updates, new software, etc. Increase \$3,000 for pre-fire planning software.
1-26-2-53300	Radio Repair & Replacement	Repair and replacement (includes antennas), materials, etc.
1-26-2-53500	Contract Services	Miscellaneous radio repair services.
1-26-2-53600	Ambulance Petty Cash	Secured petty cash for emergencies.
1-26-2-53590	Tools	Specialty tools for radio repair/maintenance.
1-26-2-53810	Cell Phones	For response vehicles and ambulances. Reduced to 1 cell phone in 771 for 2016/17.
1-26-2-53820	MDT	Monthly Service Fees for (6) Mobile Data Terminals (iPads).
1-26-5-56102	Pagers & Hardware	Pagers, two portable radios and a component to finish off the station alert system.
1-26-5-56103	MDT	iPad to use as mobile data terminals.
1-26-5-56104	CAD Computers	2015/16 1 CAD computer w/software

Account No.	Account Title	2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
		Prior Yr 2	Prior Yr	Cur Year	Proposed	Approved	Adopted
		Actual	Actual	Budget	Budget	Budget	Budget

FACILITIES DEPARTMENT

MATERIALS AND SERVICES

1-28-2-53100	Supplies	13,660	11,054	14,000	14,000	14,000	14,000
1-28-2-53500	Contract Services	13,182	12,510	15,000	15,000	15,000	15,000
1-28-2-53502	Landscaping	6,036	6,197	7,000	7,000	7,000	7,000
1-28-2-53503	Fire Alarm Monitoring	629	511	700	700	700	700
1-28-2-53504	Snow Plowing	353	85	2,500	2,500	2,500	2,500
1-28-2-53590	Tools	12	550	500	500	500	500
1-28-2-53820	Cable Fee	2,690	3,590	5,750	4,500	4,500	4,500
1-28-2-53830	Electricity	29,168	25,758	30,000	30,000	30,000	30,000
1-28-2-53850	Propane	2,464	1,948	3,500	3,500	3,500	3,500
1-28-2-53860	City/Utility Services	3,226	3,888	4,000	4,000	4,000	4,000
1-28-2-53870	Telephone	8,347	7,158	8,000	7,500	7,500	7,500
1-28-2-53871	Phone Equipment Lease & Maint	562	-	-	-	-	-

Total FACILITIES MATERIALS & SERVICES: 80,329 73,249 90,950 89,200 89,200 89,200

CAPITAL OUTLAY

1-28-5-56103	Signage	-	1,595	-	-	-	-
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Total FACILITIES CAPITAL OUTLAY: - 1,595 - - - -

FIRE EQUIPMENT DEPARTMENT

MATERIALS AND SERVICES

1-30-2-52010	Personal Protective Equipment	1,790	15,925	34,000	34,000	34,000	34,000
1-30-2-52020	SCBA Rpr/Maint/Contract Serv	2,830	1,765	3,600	4,500	4,500	4,500
1-30-2-53100	Supplies	8,275	6,255	6,000	6,000	6,000	6,000
1-30-2-53500	Contract Services	8,890	5,438	9,200	6,800	6,800	6,800
1-30-2-53590	Tools	429	903	750	750	750	750

Total FIRE EQUIP MATERIALS & SERVICES: 22,214 30,286 53,550 52,050 52,050 52,050

CAPITAL OUTLAY

1-30-5-56100	Equipment	8,600	-	9,000	38,500	38,500	38,500
1-30-5-56101	PPE Equipment	9,118	11,900	-	-	-	-
1-30-5-56102	SCBA Bottle Repl	3,754	-	5,300	23,700	23,700	23,700

Total FIRE EQUIP CAPITAL OUTLAY: 21,472 11,900 14,300 62,200 62,200 62,200

BUDGET NOTES

Account No.	Account Description	Account Notes
1-28-2-53100	Supplies	Miscellaneous supplies for all stations/grounds, landscaping, cleaning, etc.
1-28-2-53500	Contract Services	Outside contractors for repairs, projects including upgrades in community hall, flooring at 703 and watch room at 701 and workstation modification at 701 for captains office.
1-28-2-53502	Landscaping	Landscaping contract fees.
1-28-2-53504	Snow Plowing	Fees for snow plowing contract.
1-28-2-53590	Tools	Miscellaneous tools required for facility maintenance, etc.
1-28-2-53820	Cable Fee	Includes computer internet and television cable fees. Upgraded to unlimited data plan.
1-28-2-53830	Electricity	Electricity costs for all stations.
1-28-2-53850	Propane	Propane utilized at 701 and 704.
1-28-2-53860	City/Utility Services	Garbage, sewer & water service fees (701/702/703)
1-28-2-53870	Telephone	Phone costs for department.
1-28-5-56103	Signage	Sign with scrolling LED message for Station 703.
1-30-2-52010	Personal Protective Equipment	PPE replacement and wildland fire boots including turnouts. (All PPE Equip moved to this line item.)
1-30-2-52020	SCBA Rpr/Maint/Contract Serv	SCBA and Bauer compressor repair/maintenance.
1-30-2-53100	Supplies	Foam, hose repair, Passport system, PPE, batteries, etc. Rear NFPA Chevron striping (731/733/743/744/staff vehicles).
1-30-2-53500	Contract Services	Ladder/hose testing, hydraulic rescue tool/fire extinguisher servicing, and fire equipment repair (chainsaws, fans, rescue tools, etc.). Hydraulic tools service on 2-year cycle. Costs will go up next year \$2500.
1-30-2-53590	Tools	Small firefighting tools, etc.
1-30-5-56100	Equipment	Holmatro system; hoses and coding
1-30-5-56101	PPE Equipment	Turnouts moved to Materials & Services line.
1-30-5-56102	SCBA Bottle Repl	20 SCBA bottles and replacement stems.

Account No.	Account Title	2013-14 Prior Yr 2 Actual	2014-15 Prior Yr Actual	2015-16 Cur Year Budget	2016-17 Proposed Budget	2016-17 Approved Budget	2016-17 Adopted Budget
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VEHICLE MAINTENANCE DEPARTMENT

MATERIALS AND SERVICES

1-34-2-52400	Fuel	15,157	11,882	19,000	13,000	13,000	13,000
1-34-2-52410	Oil	791	1,649	1,800	1,500	1,500	1,500
1-34-2-52810	Dues/Fees	-	77	150	150	150	150
1-34-2-53100	Supplies	9,904	9,139	12,000	12,000	12,000	12,000
1-34-2-53101	Tires	5,958	3,373	6,000	8,500	8,500	8,500
1-34-2-53500	Contract Services	3,452	2,703	12,000	13,000	13,000	13,000
1-34-2-53590	Tools	704	812	3,000	2,000	2,000	2,000

Total VEHICLE MAINT MATERIALS & SERV:	35,966	29,635	53,950	50,150	50,150	50,150
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GENERAL DISTRICT ELEMENTS

TRANSFERS

1-90-7-57000	Transfers to Reserve Funds	300,032	340,000	284,114	442,554	442,554	442,554
Total TRANSFERS:		300,032	340,000	284,114	442,554	442,554	442,554

CONTINGENCY

1-90-8-58000	Contingency	-	245	372,758	396,934	396,934	396,934
Total CONTINGENCY:		-	245	372,758	396,934	396,934	396,934

UNAPPROPRIATED - TO FUND BALANCE

1-90-9-59000	Unappropriated - To Fund Balance	-	-	821,615	855,772	855,772	855,772
Total UNAPPROPRIATED:		-	-	821,615	855,772	855,772	855,772

GENERAL FUND REVENUE TOTAL	3,922,515	4,037,326	3,963,537	4,341,487	4,341,487	4,341,487
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GENERAL FUND EXPENDITURE TOTAL	2,390,896	2,498,387	3,963,537	4,341,487	4,341,487	4,341,487
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NET TOTAL GENERAL FUND:	1,531,619	1,538,939	-	-	-	-
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BUDGET NOTES

Account No.	Account Description	Account Notes
1-34-2-52400	Fuel	Fuel for all vehicles (excluding ambulances).
1-34-2-52410	Oil	Oil for all vehicles (excluding ambulances).
1-34-2-52810	Dues/Fees	Licensing, mechanic's association, etc.
1-34-2-53100	Supplies	Supplies and parts for all vehicles except ambulances, new vehicle supplies, oil filters, etc.
1-34-2-53101	Tires	Tires for vehicles except ambulances. 733, 731, 745
1-34-2-53500	Contract Services	Outside contractors for repairs and maintenance for all vehicles (excluding ambulance). Additional \$1,000 for outside fleet maintenance evaluation.
1-34-2-53590	Tools	Miscellaneous vehicle maintenance tools, floor jack, waste oil pump.
1-90-7-57000	Transfers to Reserve Funds	Saving for future expenditures.
1-90-8-58000	Contingency	Amount set aside for unforeseen expenses (not to exceed 10% of budgeted expenditures).
1-90-9-59000	Unappropriated – To Fund Bal	Used to cover operating expenses prior to receiving tax income in November. Calculated five months of personnel costs, three months of Materials and Services expenses, and three months of Capital Outlay expenses.

RESERVE FUNDS BUDGET DETAIL

Account No.	Account Title	2013-14 Prior Yr 2 Actual	2014-15 Prior Yr Actual	2015-16 Cur Year Budget	2016-17 Proposed Budget	2016-17 Approved Budget	2016-17 Adopted Budget
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EMPLOYMENT RESERVE FUND

REVENUE

2-01-0-43100	Unanticipated Funds	170	-	-	-	-	-
2-01-0-43200	WC Compensation	1,358	-	-	-	-	-
2-01-0-49000	Transfer In	-	65,000	50,000	55,000	55,000	55,000
2-01-0-49990	Beginning Working Capital	106,064	60,847	49,544	83,850	83,850	83,850

Total REVENUE:	107,592	125,847	99,544	138,850	138,850	138,850
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EXPENDITURES

2-12-1-56107	PERS Reserve for Future Expenditure	-	-	-	55,000	55,000	55,000
2-12-1-56109	Reserved for Future Expenditure	46,744	88,121	99,544	83,850	83,850	83,850

Total EXPENDITURES:	46,744	88,121	99,544	138,850	138,850	138,850
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EMPLOYMENT RESERVE FUND REVENUE	107,592	125,847	99,544	138,850	138,850	138,850
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EMPLOYMENT RESERVE FUND EXPENDITURE	46,744	88,121	99,544	138,850	138,850	138,850
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NET TOTAL EMPLOYMENT RESERVE FUND:	60,848	37,726	-	-	-	-
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BUDGET NOTES

Account No.	Account Description	Account Notes
2-12-1-56107	PERS Reserve for Future Expenditure	Preparing for future PERS increases expected in next few years.
2-12-1-56109	Reserved for Future Expenditure	Unanticipated costs for labor, separation of service, vacation & retirement payouts.

Account No.	Account Title	2013-14 Prior Yr 2 Actual	2014-15 Prior Yr Actual	2015-16 Cur Year Budget	2016-17 Proposed Budget	2016-17 Approved Budget	2016-17 Adopted Budget
BUILDING RESERVE FUND							
REVENUE							
3-01-0-49000	Transfer In	25,000	25,000	25,000	145,000	145,000	145,000
3-01-0-49990	Beginning Working Capital	52,152	74,196	94,196	118,796	118,796	118,796
Total REVENUE:		77,152	99,196	119,196	263,796	263,796	263,796
EXPENDITURES							
3-10-2-53413	Reserved for Future Expenditure	2,956	-	79,196	117,796	117,796	117,796
3-10-2-53414	Training Center	-	5,400	40,000	75,000	75,000	75,000
3-10-2-53415	Station 701	-	-	-	35,000	35,000	35,000
3-10-2-53416	Station 703	-	-	-	1,000	1,000	1,000
3-10-2-53417	Station 704	-	-	-	35,000	35,000	35,000
Total EXPENDITURES:		2,956	5,400	119,196	263,796	263,796	263,796
BUILDING RESERVE FUND REVENUE		77,152	99,196	119,196	263,796	263,796	263,796
BUILDING RESERVE FUND EXPENDITURE		2,956	5,400	119,196	263,796	263,796	263,796
NET TOTAL BUILDING RESERVE FUND:		74,196	93,796	-	-	-	-

BUDGET NOTES

Account No.	Account Description	Account Notes
3-10-2-53413	Reserved for Future Expenditure	Unanticipated costs related to buildings.
3-10-2-53414	Training Center	Upgrades to training ground. Develop 1-acre with bioswale, grading and 8" rock. Fence.
3-10-2-53415	Station 701	Generator; Community Room upgrade, flooring/paint
3-10-2-53416	Station 703	Bay Door Reconfiguration design/engineering.
3-10-2-53417	Station 704	Dorm addition

Account No.	Account Title	2013-14 Prior Yr 2 Actual	2014-15 Prior Yr Actual	2015-16 Cur Year Budget	2016-17 Proposed Budget	2016-17 Approved Budget	2016-17 Adopted Budget
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EQUIPMENT RESERVE FUND

REVENUE

4-01-0-49000	Transfer In	260,032	250,000	204,114	242,554	242,554	242,554
4-01-0-49990	Beginning Working Capital	99,247	309,055	340,706	477,696	477,696	477,696
Total REVENUE:		359,279	559,055	544,820	720,250	720,250	720,250

EXPENDITURES

4-10-5-56103	Vehicle	-	191,248	152,000	130,000	130,000	130,000
4-10-5-56108	EMS Equipment	-	-	22,000	27,000	27,000	27,000
4-10-5-56109	FIRE Equipment	-	-	-	-	-	-
4-10-5-56110	Reserved for Future Expenditure	50,224	43,760	370,820	563,250	563,250	563,250
Total EXPENDITURES:		50,224	235,008	544,820	720,250	720,250	720,250

EQUIPMENT RESERVE FUND REVENUE	359,279	559,055	544,820	720,250	720,250	720,250
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EQUIPMENT RESERVE FUND EXPENDITURE	50,224	235,008	544,820	720,250	720,250	720,250
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NET TOTAL EQUIPMENT RESERVE FUND:	309,056	324,047	-	-	-	-
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BUDGET NOTES

Account No.	Account Description	Account Notes
4-10-5-56103	Vehicle	Cost to replace Tender (FEPP) and Fire Safety Manager vehicle.
4-10-5-56108	EMS Equipment	Unanticipated and future replacement costs related to EMS equipment. Note: Increase line item by \$5,000 each year to replace 3 defibrillators possibly in 8-10 years. Plan for Zoll defibs, manual gurney on 3 rd ambulance. 2016/17-Philips MRx monitor \$24,420
4-10-5-56110	Reserved for Future Expenditure	Unanticipated costs related to other equipment.

Account No.	Account Title	2013-14 Prior Yr 2 Actual	2014-15 Prior Yr Actual	2015-16 Cur Year Budget	2016-17 Proposed Budget	2016-17 Approved Budget	2016-17 Adopted Budget
TECHNOLOGY RESERVE FUND							
REVENUE							
5-01-0-49000	Transfer In	15,000	-	5,000	-	-	-
5-01-0-49990	Beginning Working Capital	13,831	18,026	6,922	9,002	9,002	9,002
Total REVENUE:		28,831	18,026	11,922	9,002	9,002	9,002
EXPENDITURES							
5-10-2-53413	Reserved for Future Expenditure	10,805	10,906	11,922	9,002	9,002	9,002
Total EXPENDITURES:		10,805	10,906	11,922	9,002	9,002	9,002
TECHNOLOGY RESERVE FUND REVENUE		28,831	18,026	11,922	9,002	9,002	9,002
TECHNOLOGY RESERVE FUND EXPENDITURE		10,805	10,906	11,922	9,002	9,002	9,002
NET TOTAL TECHNOLOGY RESERVE FUND:		18,027	7,120	-	-	-	-

BUDGET NOTES

Account No.	Account Description	Account Notes
5-10-2-53413	Reserved for Future Expenditure	Unanticipated technology purchases due to equipment failure, required upgrades, etc.

Account No.	Account Title	2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
		Prior Yr 2 Actual	Prior Yr Actual	Cur Year Budget	Proposed Budget	Approved Budget	Adopted Budget

DEBT SERVICE FUND

REVENUE

7-01-0-40100	Deschutes Cty Tax Bond Revenue	163,407	105,883	150,000	173,800	173,800	173,800
7-01-0-40200	Jefferson Cty Bond Tax Revenue	16,837	11,474	15,000	18,963	18,963	18,963
7-01-0-44120	Des/Jeff Interest	422	201	175	70	70	70
7-01-0-49990	Beginning Working Capital	144,210	150,862	83,921	66,645	66,645	66,645
Total REVENUE:		324,876	268,420	249,096	259,478	259,478	259,478

EXPENDITURES

7-10-2-53600	2007 GO Bond Interest Bldg 701	94,014	90,838	87,013	82,763	82,763	82,763
7-10-2-53700	2007 GO Bond Principal Bldg 701	80,000	90,000	100,000	110,000	110,000	110,000
Total EXPENDITURES:		174,014	180,838	187,013	192,763	192,763	192,763

DEBT SERVICE FUND REVENUE	324,876	268,420	249,096	259,478	259,478	259,478
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DEBT SERVICE FUND EXPENDITURE	174,014	180,838	187,013	192,763	192,763	192,763
7-90-9-59000 Unappropriated - To Fund Balance	-	-	62,084	66,715	66,715	66,715

NET TOTAL DEBT SERVICE FUND:	150,862	87,582	-	-	-	-
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BUDGET NOTES

Account No.	Account Description	Account Notes
7-01-0-40100	Deschutes Cty Tax Bond Revenue	Deschutes County bond tax revenue to build fire station 701 in 2007. 20-year \$2.5M Bond.
7-01-0-40200	Jefferson Cty Bond Tax Revenue	Jefferson County bond tax revenue to build fire station 701 in 2007. 20-year \$2.5M Bond.
7-01-0-44120	Des/Jeff Interest	Interest from Deschutes and Jefferson Counties from tax collection as well as bank interest.
7-01-0-49990	Beginning Working Capital	Taxes collected for August payment.
7-10-2-53600	Bond Interest Payment	Bond interest payment due in August and February.
7-10-2-53700	Bond Principal Payment	Bond principal payment due in February.
7-90-9-59000	Unappropriated – To Fund Balance	Amount carried over for interest payment in August. Must have \$39,044 to pay August 2017 interest pymt

SALARY SCHEDULE

	1	2	3	4	5	6
Temp 1	\$ 12.91 \$ 2,237 \$ 26,848	\$ 13.55 \$ 2,349 \$ 28,191	\$ 14.23 \$ 2,467 \$ 29,600	\$ 14.80 \$ 2,565 \$ 30,784	\$ 15.39 \$ 2,668 \$ 32,016	\$ 16.01 \$ 2,775 \$ 33,296
Temp 2	\$ 16.62 \$ 2,882 \$ 34,579	\$ 17.46 \$ 3,026 \$ 36,308	\$ 18.33 \$ 3,177 \$ 38,124	\$ 19.06 \$ 3,304 \$ 39,648	\$ 19.82 \$ 3,436 \$ 41,234	\$ 20.62 \$ 3,574 \$ 42,884
Admin Asst.	\$ 23.59 \$ 4,090 \$ 49,075	\$ 24.77 \$ 4,294 \$ 51,528	\$ 26.01 \$ 4,509 \$ 54,105	\$ 27.05 \$ 4,689 \$ 56,269	\$ 28.13 \$ 4,877 \$ 58,520	\$ 29.26 \$ 5,072 \$ 60,861
Fire/Medic 2912 hrs	\$ 18.99 \$ 4,608 \$ 55,293	\$ 19.94 \$ 4,838 \$ 58,058	\$ 20.93 \$ 5,080 \$ 60,961	\$ 21.77 \$ 5,283 \$ 63,399	\$ 22.64 \$ 5,495 \$ 65,935	\$ 23.55 \$ 5,714 \$ 68,572
Eng/Medic Incentive 2912 hrs	\$ 19.56 \$ 4,746 \$ 56,952	\$ 20.54 \$ 4,983 \$ 59,799	\$ 21.56 \$ 5,232 \$ 62,789	\$ 22.42 \$ 5,442 \$ 65,301	\$ 23.32 \$ 5,659 \$ 67,913	\$ 24.25 \$ 5,886 \$ 70,630
Shift Cmdr 2912 hrs	\$ 23.87 \$ 5,792 \$ 69,499	\$ 25.06 \$ 6,081 \$ 72,974	\$ 26.31 \$ 6,385 \$ 76,622	\$ 27.37 \$ 6,641 \$ 79,687	\$ 28.46 \$ 6,906 \$ 82,875	\$ 29.60 \$ 7,182 \$ 86,190
Finance Mgr	\$ 37.01 \$ 6,414 \$ 76,973	\$ 38.86 \$ 6,735 \$ 80,822	\$ 40.80 \$ 7,072 \$ 84,863	\$ 42.43 \$ 7,355 \$ 88,258	\$ 44.13 \$ 7,649 \$ 91,788	\$ 45.89 \$ 7,955 \$ 95,459
Fire Safety Mgr	\$ 37.01 \$ 6,414 \$ 76,973	\$ 38.86 \$ 6,735 \$ 80,822	\$ 40.80 \$ 7,072 \$ 84,863	\$ 42.43 \$ 7,355 \$ 88,258	\$ 44.13 \$ 7,649 \$ 91,788	\$ 45.89 \$ 7,955 \$ 95,459
Deputy Chief	\$ 39.26 \$ 6,805 \$ 81,658	\$ 41.22 \$ 7,145 \$ 85,741	\$ 43.28 \$ 7,502 \$ 90,028	\$ 45.01 \$ 7,802 \$ 93,629	\$ 46.81 \$ 8,115 \$ 97,374	\$ 48.69 \$ 8,439 \$ 101,269
Fire Chief	Contractual					

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

COLA 1% (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, 2016

Name	Current Step	Name	Current Step	Name	Current Step
JA	SC 6+	DF	F/M 2	CM	F/M 5
TB	SC 6+	RH	SC 2	MM	F/M 2
DW	F/M 1	KJ	FM 5	JS	AA 6+
PB	F/M 2	DK	F/M 5		
TC	DC 5	GM	FSM 5		

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	2017	2018	2019	2020	2021
Beginning Balance		494,355	599,355	834,355	549,355	784,355
Transfer into Reserves		235,000	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					
Capt. Response	10					50,000
DC Ops Vehicle	10					
Chief Vehicle	10					
FSM Vehicle	10	30,000				
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	100,000				
Ending Balance		599,355	834,355	549,355	784,355	969,355

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 will be completed by June 30, 2016 and will be incorporated into this financial plan.

GLOSSARY

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

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

ASA – Ambulance Service Area.

AED – Automated External Defibrillator. A lightweight, portable device that delivers an electric shock through the chest to the heart. The shock can stop an irregular heart rhythm and allow a normal rhythm to resume following sudden cardiac arrest. Sudden cardiac arrest is an abrupt loss of heart function. If it's not treated within minutes, it quickly leads to death.

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

Board of Directors – Elected body officials.

Budget – A plan of financial operation embodying an estimate of proposed expenditures for a given period and proposed means of financing them for the same given period.

Capital Outlays – Expenditures for the acquisition of capital assets.

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

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

EMS – Emergency Medical Services provides treatment for the unexpected, sudden occurrence of a serious and urgent nature that demands immediate attention.

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

FEPP – Federal excess personal property. District looks for possible lower costs of vehicles by watching for used equipment.

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

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.

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

ISO – Insurance Services Office. ISO is an advisory organization which collects information useful in many aspects of insurance underwriting. Insurers may use its information, modify it, or not use it at their discretion. A better class rating for a fire district can help homeowners with better insurance rates.

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.

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

Resident Volunteers – The District has a resident volunteer program that offers six scholarships. Resident volunteers volunteer their time at the fire stations.

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

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 21, 2016 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, 2016 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 2014-2015	Adopted Budget This Year 2015-2016	Approved Budget Next Year 2016-2017
Beginning Fund Balance/Net Working Capital	2,146,170	2,017,450	2,361,850
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	284,867	271,070	324,160
Federal, State and all Other Grants, Gifts, Allocations and Donations	297	20	10
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	340,000	284,114	442,554
All Other Resources Except Current Year Property Taxes	86,628	49,445	63,350
Current Year Property Taxes Estimated to be Received	2,249,908	2,366,016	2,540,939
Total Resources	5,107,870	4,988,115	5,732,863

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	1,746,948	1,837,838	1,915,294
Materials and Services	461,273	609,912	652,533
Capital Outlay	289,355	251,300	381,400
Debt Service	180,838	187,013	192,763
Interfund Transfers	340,000	284,114	442,554
Contingencies	245	372,758	396,934
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	2,089,211	1,445,180	1,751,385
Total Requirements	5,107,870	4,988,115	5,732,863

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			
Non-Departmental/Non-Program	5,107,870	4,988,115	5,732,863
FTE	13	13	13
Total Requirements	5,107,870	4,988,115	5,732,863
Total FTE	13	13	13

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2014-2015	Rate or Amount Imposed This Year 2015-2016	Rate or Amount Approved Next Year 2016-2017
Permanent Rate Levy (rate limit \$2.7317 per \$1,000)	\$2.7317	\$2.7317	\$2.7317
Local Option Levy			
Levy For General Obligation Bonds	\$117,030	\$175,532	\$209,701

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$1,905,000	\$0
Other Bonds		
Other Borrowings		
Total	\$1,905,000	\$0



RESOLUTION 2015-2016-004
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 2016-2017 General Fund, Employment Reserve Fund, Building Reserve Fund, Equipment Reserve Fund, Technology Reserve Fund and Debt Service Fund in the amount of \$5,732,863* now on file at the Deschutes County and Jefferson County Assessor's Office.

MAKING APPROPRIATIONS

General Fund		Employment Reserve Fund	
Personnel Services	\$1,915,294	Reserved for Future Exp	\$138,850
Materials & Services	\$ 652,533	Total:	\$138,850
Capital Outlay	\$ 78,400		
Transfers	\$ 442,554		
Contingency	\$ 396,934	Building Reserve Fund	
Unappropriated Ending Fund Balance	\$ 855,772	Capital Outlay	\$146,000
Total:	\$4,341,487	Reserved for Future Exp	\$117,796
		Total:	\$263,796
Equipment Reserve Fund			
Capital Outlay	\$ 157,000	Technology Reserve Fund	
Reserved for Future Expenditure	\$ 563,250	Reserved for Future Exp	\$ 9,002
Total:	\$ 720,250	Total:	\$ 9,002
Debt Service Fund			
Debt Service	\$ 192,763		
Unappropriated Ending Fund Balance	\$ 66,715		
Total:	\$ 259,478		
Total Appropriations, All Funds			\$3,981,478
Total Unappropriated and Reserve Amounts, All Funds			<u>\$1,751,385</u>
TOTAL ADOPTED BUDGET			<u>\$5,732,863*</u> (*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 \$209,701 for bonds;

and that these taxes are hereby imposed and categorized for tax year 2016-2017 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.....	\$209,701

The above resolution statements were approved and declared adopted on this 21st day of June 2016.

Chuck Newport, President

Bill Rainey, Vice President

Donald Boyd, Secretary/Treasurer

Heather Johnson, Director

Roger White, Director

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

To assessors of Deschutes/Jefferson County

FORM LB-50
2016-2017

☐ Check here if this is an amended form.

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

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** **6/21/2016**
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	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . .	1	2.7317	
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.		209,701
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.		209,701

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)

150-504-073-7 (Rev. 12-15)

(see the back for worksheet for lines 5a, 5b, and 5c)

File with your assessor no later than JULY 15, unless granted an extension in writing.