



Sisters-Camp Sherman Rural Fire Protection District

ANNUAL BUDGET 2015 - 2016



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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

(Open)	<i>June 30, 2016</i>
Andrew Gorayeb	<i>June 30, 2017</i>
Jeff McDonald	<i>June 30, 2017</i>
Russ Morrison	<i>June 30, 2015</i>
Chris Tosello	<i>June 30, 2015</i>

DISTRICT ADMINISTRATIVE STAFF

Roger Johnson, Fire Chief
Tim Craig, Deputy Chief of Operations
Gary Marshall, Fire Safety Manager
Kay Johnson, Finance Manager
Julie Spor, Administrative Assistant

MISSION AND VISION STATEMENTS



MISSION STATEMENT

“Protecting life and property through quality service!”

VISION STATEMENTS

- Be highly respected by the fire service.
- Have a highly productive and respectful work environment that everyone wants to be a part of.
- Have the finest facilities and equipment in emergency services.
- Be trusted, respected and supported by the community.
- Have a committed, active and involved membership with staffing to meet every emergency safely and promptly.
- Have outstanding leaders and mentors.
- Have the best-trained personnel.
- Practice continual quality customer service with highly successful prevention and education programs.
- Be progressive and open to change, respecting new ideas while honoring tradition.
- Be well-funded and highly fiscally responsible.

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.

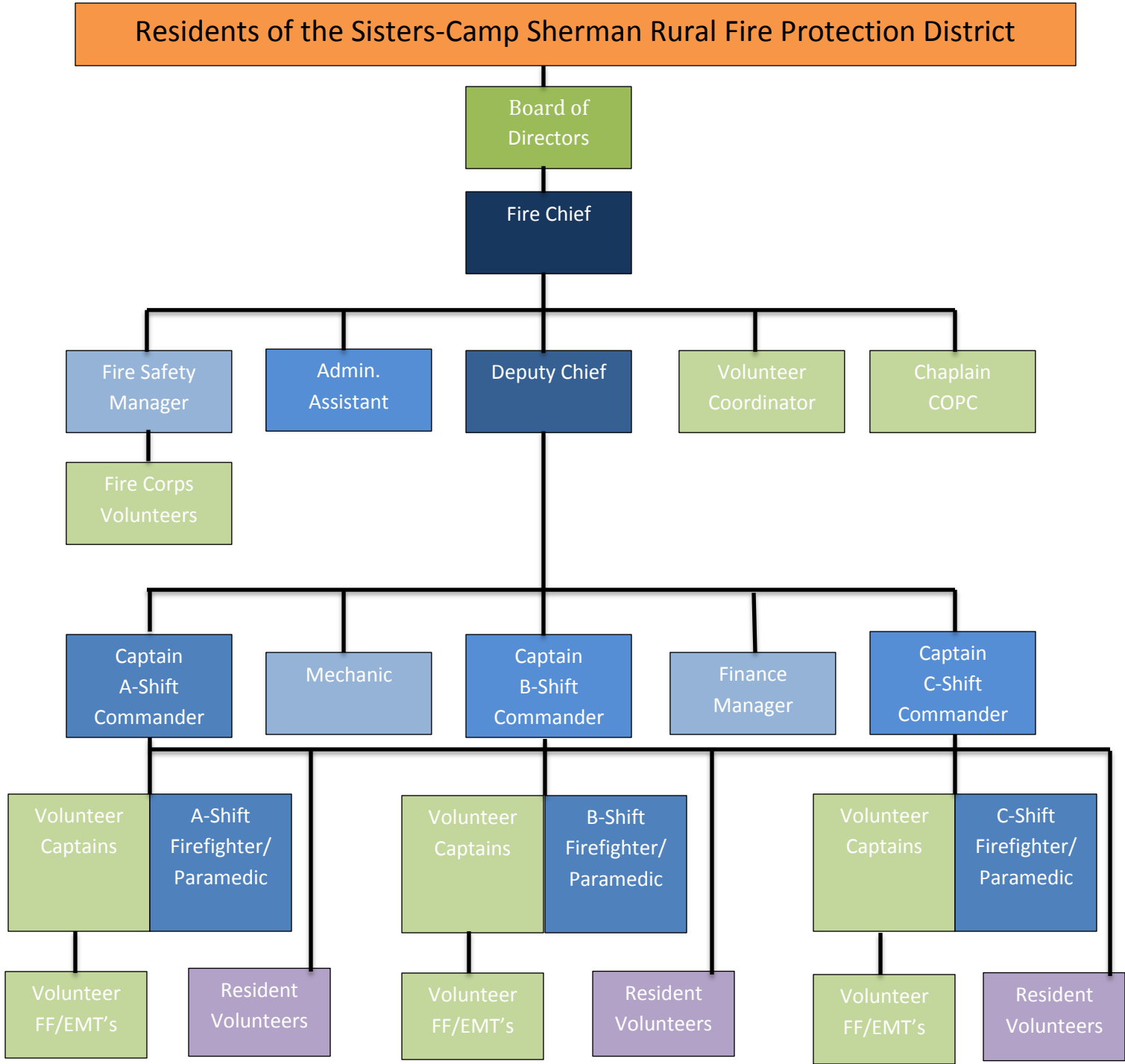
The Sisters Fire Department was formed on May 10, 1937. In 1991, the Camp Sherman Fire District and the Sisters Fire Department merged into one organization to become the “Sisters – Camp Sherman Rural Fire Protection District.” The District is a premier provider of emergency services in northwest Deschutes 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 2,000 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, a Finance Manager, an Administrative Assistant, and a Mechanic. The District relies heavily on over 40 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 in 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 an 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:

- Fire safety education and public awareness programs for all ages.
- Monthly CPR/AED and First Aid classes by certified instructors.
- Plan review for new construction to meet requirements of the Oregon Fire Code.
- Routine business safety inspections conducted by certified fire inspectors and Engine Company personnel.
- Home fire safety consultations.
- Fire investigations are conducted for all fires to determine origin and cause of the fire. Understanding what caused the fire will assist the department in preventing future fires.

EMS Captain Jeremy Ast oversees the EMS department of the Sisters-Camp Sherman Fire District. 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.

RESIDENT VOLUNTEERS The District offers individuals 18 years and up 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.

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 45 active firefighters and EMS personnel, six 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 the Sisters – Camp Sherman Fire District and is 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

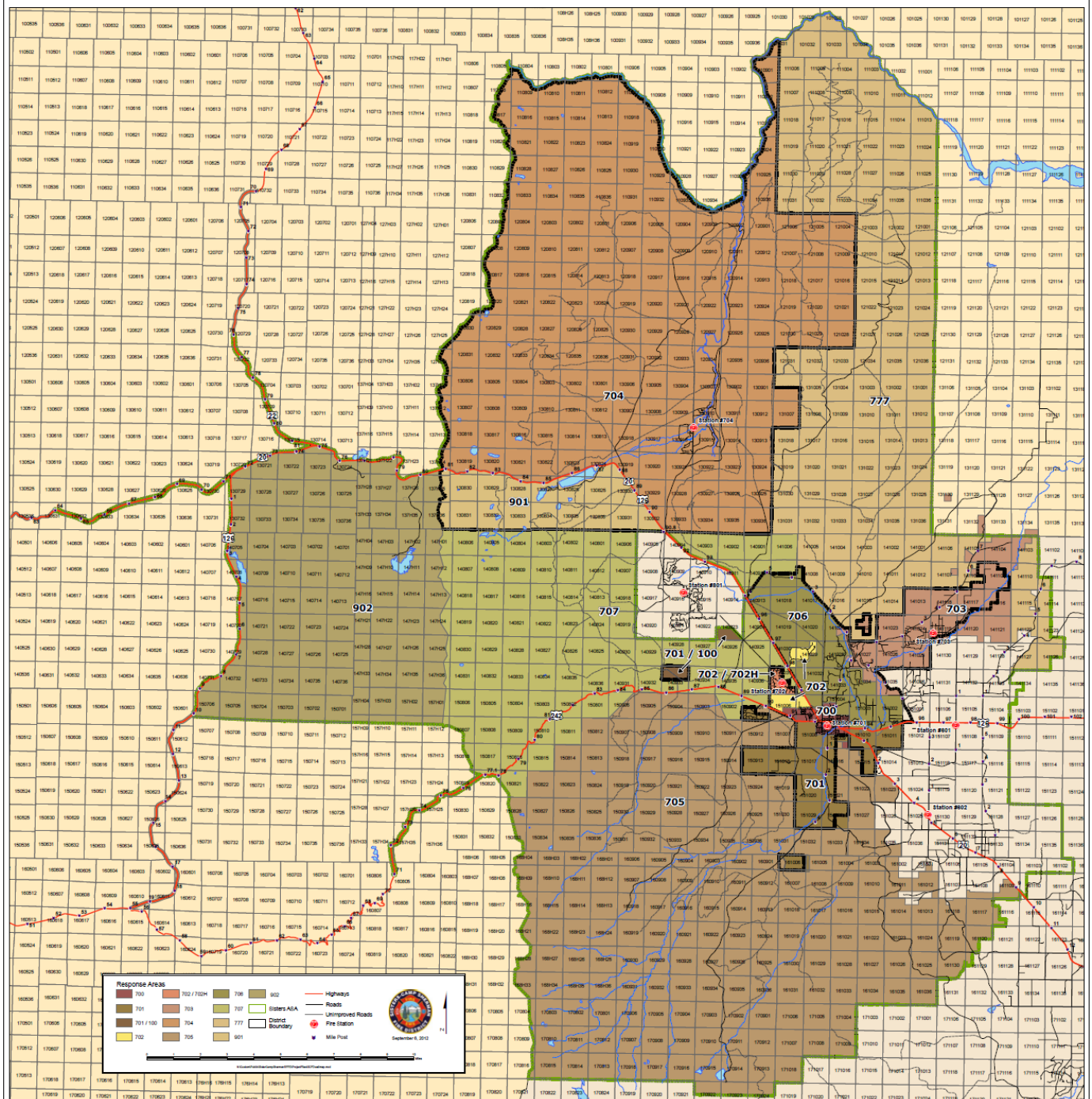


Sisters-Camp Sherman Rural Fire Protection District is a combination career and volunteer department which serves an area of over 240 square miles with an ambulance service area of approximately 2,000 square miles, in mountainous and high desert terrain on the eastern flanks of the Cascade Mountains 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 20,000 tourists at a given time. The location of the district along state Highways 20, 126, and 242 (the only east-west arterials through Central Oregon), makes the area a prime economic region of the state. The intersection of these major highways near the City of Sisters creates the risk of a major emergency due to the high volume of traffic passing through the district daily. Potential threats range from multi-vehicle accidents, chemical spills, terrorist attacks, or an attempt to disrupt the State's transportation network. Though a relatively small department in a rural district, the Sisters-Camp Sherman Fire District must be equipped and prepared to respond to a wide variety of incidents due to this risk.

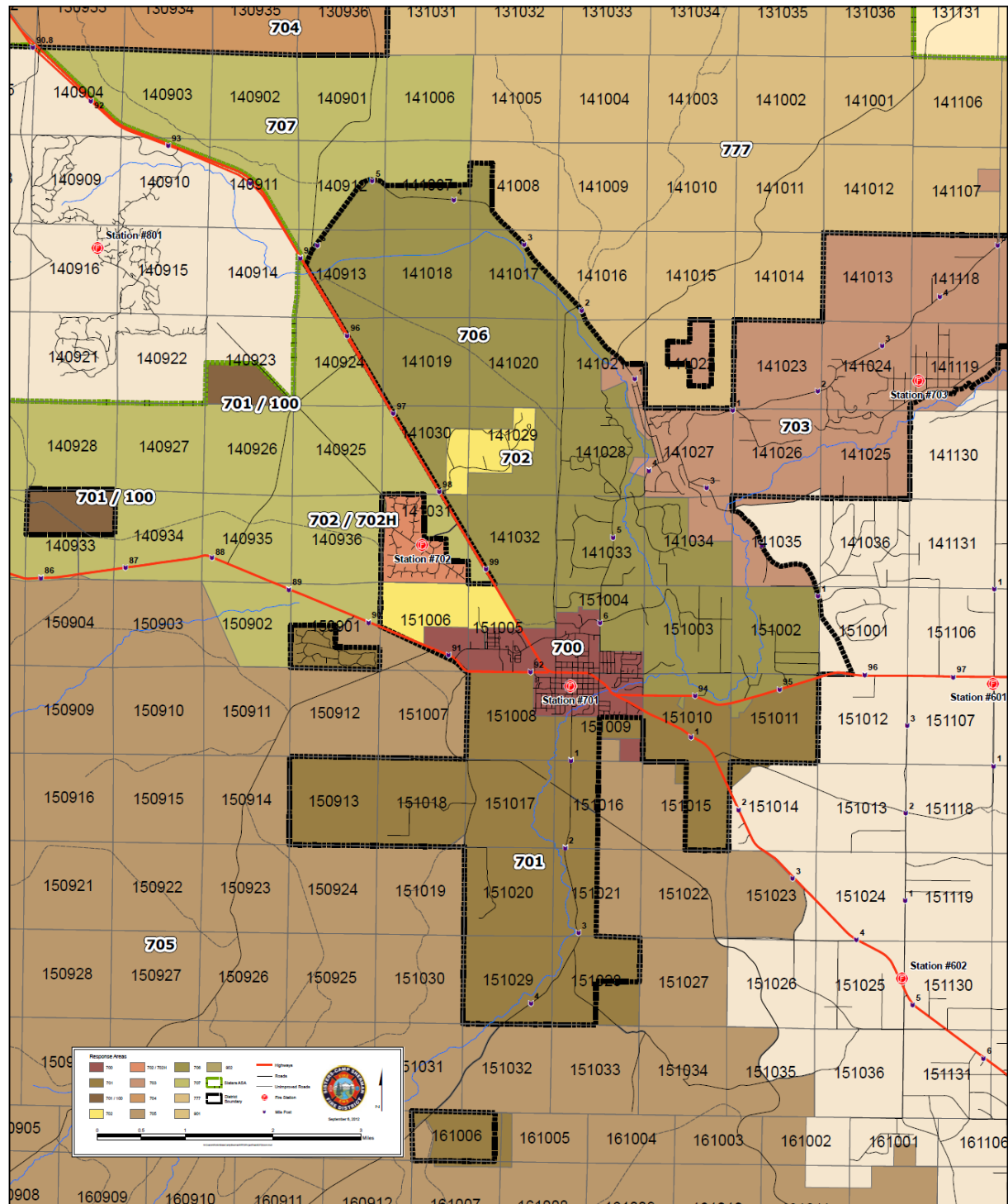
Sisters-Camp Sherman Fire District is located in Deschutes and Jefferson Counties. The east-west arterial connecting Central Oregon to the west valley passes through the Santiam Pass west of Sisters and has a popular ski resort at the pass. Driving times from an incident to the nearest hospital can total 90 minutes during the winter months. 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 24-hour shifts. Additional staffing needs are met by other volunteers.

SERVICE AREA

Sisters - Camp Sherman Fire District



Sisters - Camp Sherman Fire District



BUDGET MESSAGE

Executive Summary

Budget Committee Members and Citizens:

I am pleased to present to you the proposed budget for fiscal year 2015/16 for the Sisters-Camp Sherman Rural Fire Protection District. An internal budget committee consisting of the Administrative staff, Shift Commanders, Volunteer Firefighters 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 most recent report (June 2014) shows home values increasing 19% from the previous year. This rapid rate of increase in values places Deschutes County in the top ten fastest growing areas in the country last year. The Deschutes County Assessor is projecting a 4.5% increase in property taxes received by the District in 2015/16. The proposed budget reflects a conservative 4.0% increase in revenue. New construction within the City of Sisters is also improving with 126 building permits issued in 2014. Increasing valuations and increased new construction activity coupled with a constitutional permanent tax rate of \$2.7317/\$1,000 of assessed valuation should provide for stable growth in the near future.

In addition to 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 recently 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 is continuing to work 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 \$0.1406/\$1,000 assessed value in 2014/15 to finance these bonds.

Another revenue issue the District is monitoring is the amount of revenue received from Fire Med subscriptions. The District has utilized a third party to market and manage membership in the fee based ambulance membership program. Life Flight has performed the marketing and management of this program for the past three years at no cost to the District. Effective July 1, 2015 the District will pay a management fee of 25% for this service. The District has historically budgeted \$25,000 in revenue from Fire Med memberships but is concerned that membership may be declining.

Expenditures

Personnel Services

The proposed operating budget for fiscal year 2015/16 is \$3,963,537. Personnel services account for 46% of the total budget at \$1,837,838. This represents a 3.5% increase over last year's budget. The District is in the second year of a staffing reorganization that resulted in the reduction of one administrative staff position and addition of one line staff (Firefighter/Paramedic) position. The District is now fully 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 45 volunteer firefighters and community service volunteers. In 2014, the District responded to 960 emergency incidents.

Salary: Salary and benefits for career employees are reviewed by the Board of Directors on an annual basis. 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. The Board has approved a 1% cost of living adjustment for all employees in the 2015/16 budget. Many employees also receive step raises consistent with the approved salary schedule. District employees who are responsible for driving and operating the fire engines will also receive a 1.5% incentive pay in 2015/16. 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. The Board also approved a

COLA increase next fiscal year between 1-3% depending upon Social Security and CPI-December rates in order to facilitate a bi-annual salary review process. An additional 1.5% incentive pay as above will be implemented in 2016/17 for a total incentive pay of 3% for Firefighter/Paramedic pumper operators.

Medical Insurance: The District provides two choices of medical insurance plans for its full time employees. In addition to the medical insurance plans, the District provides a VEBA Health Reimbursement Plan with variable contributions depending on the health insurance plan the employee selects and 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 3.25% in the 2015/16 budget year.

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 on this Supreme Court ruling likely won't be realized until rates are changed in 2017.

Materials and Services & Capital Outlay

Materials and Services account for 15% of the budget at \$609,912 with Capital Outlay accounting for 1% at \$37,300. The budget reflects an increase of 5% for Materials and Services over the previous budget year; however this represents a slight decrease of 0.4% in total percentage of the budget.

The 2015/16 budget reflects one line item change to note under the Fire Equipment Department. Personal Protective Equipment line item was under both materials and services and capital outlay. This line item will now be budgeted only in materials and services and will reflect amounts that were previously budgeted under both categories.

Debt Service

The proposed budget represents the ninth year of a 20-year Bond dated 2007 through US Bank and provides for total principal and interest payments of \$187,012.50.

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 \$372,758.

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 \$821,615 for the projected Ending Fund Balance.

Fund Transfers

Staff is proposing to transfer \$284,114 into the Reserve Funds. Technology Fund to receive \$5,000, Equipment fund to receive \$204,114, Building Fund to receive \$25,000, and Employment fund to receive \$50,000.

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.

- Cell phone reimbursement stipends for Firefighter/ Paramedics and the Administrative Assistant who frequently use their cell phones for District business. The proposed stipend is \$20/month per employee in those positions.
- An Educational Exchange Program is proposed for one Resident Volunteer and one line staff employee to help expose the District to alternative operations either nationally or internationally.
- New data management program for training recordkeeping using Target Solutions. Total cost expected to be around \$6,000 per year. Implementation began January 2015.
- In the 2014/15 year the District began providing physical ability tests for firefighter volunteers and career line staff. The goal is to incorporate medical physicals for at least 10 volunteers per year, rotating over a five-year period. DPSST also started requiring fingerprinting for all new certifications which will also add some costs.
- The Auxiliary Volunteers have successfully transitioned to Fire Corps Volunteers which is a national program that can help us utilize our volunteers who don't perform emergency services in a much better capacity. We now offer Child Car Seat Safety classes and instructions through a certified volunteer for the District. Regular CPR and First Aid classes, Blood Pressure Clinics, and Smoke Alarm Installation Programs are also now being conducted. The Fire Corps volunteers also help with our address sign program, as well as community fire awareness events.

- Substantial changes were made this last year to our website with the help of our Administrative Assistant and a Fire Corps Volunteer. Much more information is now being posted on the website with greater access to our volunteers. The District is also working hard at being more present on social media platforms including Facebook and Twitter. This helps disseminate information to citizens in the District faster.
- Our Physician Advisor retired this last year after serving many years at no cost to the District. We now have a contract with a new Physician Advisor at an annual cost of \$4,000.
- Doug Myers helped us tremendously during the transition time of hiring a new Deputy Chief-Operations after Chief Karjala retired on a disability. By performing in this capacity in the interim, Doug was very busy putting together hiring tests for Firefighter/Paramedics, testing for promotion of a Shift Commander, and a hiring process for new Deputy Chief-Operations. After these processes were finished, he moved on to training the new staff as well as volunteers and recruiting new volunteers for the recent Firefighter I Academy. Doug also arranged for many new props for training.
- The 2014/15 budget included a line item for Training Center of \$20,000 in the Building Reserve Fund. The intent was to purchase a couple of shipping crates for fire simulation training. This project has been delayed due to the need to provide water at the site and possibly build a fence first. The budget for this coming year for upgrades to the training center will be a total budget of \$40,000.
- The Camp Sherman community received a new AED through a generous donation this past year.
- Mobile Data Terminals (MDT's) are now in emergency vehicles in the District through the use of iPads. This allows the crews better access to emergency information and locations of emergencies as well as communications. There are additional costs for access to the 911 communication service.
- The main server for the office needs to be upgraded due to software security issues and will be done before June 30, 2015 through the Technology Fund. Expected cost for this upgrade including software is expected to be around \$10,000.
- The District is enhancing its resident volunteer scholarship opportunities in the 2015/16 budget. One Resident Volunteer will be offered tuition reimbursement to enroll in Eastern Oregon University's Fire Service Administration Degree program which includes online training and some weekend classes. Coursework in this program provides an additional level of training to enhance the skills and leadership capabilities of Resident

Volunteer Firefighters. The coursework will provide the framework for Resident Volunteers to prepare for volunteer officer positions within the District.

2014-2015 History

Total revenue for the District has exceeded budgeted amounts by 5.7% as of May 5, 2015. This increase is mostly due to a higher than anticipated ending fund balance from 2013/14.

The beginning fund balance for 2014/15 was \$1,533,184 which was 21.7% more than projected. This increase was attributable to lower material costs, staffing adjustments, and tax collections that exceeded projections.

Ambulance revenues in 2014/15 are about the same as the previous year and should come in fairly close to anticipated revenue of \$250,000. Total ambulance collections are \$208,039 with two months remaining in the budget year. Accounts that are more than 60 days delinquent total \$60,724 as of April 30, 2015. One third of these accounts are 180 days delinquent and will likely be turned over to collections.

Due to a re-organization, savings from staffing changes allowed for the hiring of a sixth Firefighter/Paramedic. One Shift Commander and one Firefighter/Paramedic left the District to work for larger agencies. One Shift Commander was promoted internally, allowing for the hiring of three Firefighter/Paramedics. Deputy Chief Karjala retired out on a disability and this position was filled with Deputy Chief Tim Craig.

The District changed health insurance providers and offered two high deductible insurance plans. The District provided employees with a VEBA (health savings) plan to offset higher deductibles and out of pocket expenses. The VEBA plan benefits the District by shifting responsibility for reimbursing out of pocket health care costs to a third party VEBA plan administrator.

FISCAL YEAR 2015-2016

The proposed operating budget for fiscal year 2015/16 is \$3,963,537. The proposed budget includes a 4% increase in taxable assessed value and assumes a 94% tax collection rate. This increase is 0.5% 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. Four employees are either at the top of the salary schedule or will reach it this year. 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.

Upon the change of the insurance plan the previous year, there has been a stabilizing in premiums going forward. The net increase to the District, including VEBA contributions is expected to be 3.25% over last year's expense.

PERS rates will increase 21% for Tier1/Tier2 level employees and 40% for OPSRP employees. These rates will hold for a two-year period and are discussed later in this budget.

Taxes for the bond payment were reduced this last year to bring the balance of the bond tax revenue account closer to what was required to pay the bond payment. The tax levy this year will be increased back to a normal collection rate.

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.

Staff recently found W-2 errors which appear to have originated in 2010. The Board has been informed of the error and been in communication with a tax attorney and acting under their direction to rectify the situation. Potential costs could arise once these W-2's have been corrected.

Respectfully Submitted,

Roger Johnson

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

STRATEGIC GOALS & STRATEGIES

2014/15 GOALS

1. Improve communications, morale and leadership. Outside independent HR Firms provided services in the past year to work with employees to identify and implement recommendations in the areas of communications, morale and leadership.
2. Implement programs developed in 2013/14. Many changes were put forth in the previous year. This year was focused on implementing the programs that were developed.
3. Camp Sherman Station Remodel Project. The remodel of the Camp Sherman Station to include resident housing has been put on hold until a viable resident can be found.
4. Update Book 1 and Book 3 of the policy manual. Book 1 is the board policy manual which has not been updated or reviewed in several years. This policy book has been updated and will be ready for Board approval by June 2015. Book 2 was updated in 2013/14 and approved by the Board this fiscal year. Book 3 is also close to being completely updated.
5. Complete hiring and training of three Firefighter/Paramedics. The testing process was completed in September and the hiring list was certified by the Civil Service Board in October. Two new Firefighter/Paramedics were hired in November. An additional Firefighter/Paramedic was hired in January after the internal promotion of a Shift Commander.
6. Complete promotional testing process for Shift Commander. The testing process was completed in October. As only one internal candidate applied, Civil Services rules mandated that we open the promotion to outside candidates. After a rigorous testing process, the internal candidate was promoted to Shift Commander in November.

2015/16 GOALS

1. Complete the Camp Sherman Boundary Adjustment Project.
2. Create two new Fire Wise communities within the District.
3. Host a volunteer recruit training academy in Camp Sherman.
4. Update the District's strategic plan.
5. Pursue legislation in the 2016 legislative session to remedy impacts of forestland classification on the District.
6. Prepare for an ISO evaluation in 2016.
7. Update the Facilities Master Plan including the training center.
8. Update the Equipment Master Plan.

SHORT-TERM ORGANIZATION FACTORS



The District continues to see steady growth in taxable assessed value. Current building activity and increasing home values within the District should provide for continued growth next year as well. The District hired a sixth Firefighter/Paramedic this year which will provide for three career Firefighter/Paramedics on each shift. Normal minimum career staffing levels are two Firefighter/Paramedics each day. Career staffing levels are augmented by Chief Officers, Resident Volunteer Firefighters and 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.

PRIORITIES & ISSUES



Priorities in the 2015/16 budget include maintaining staffing and service levels at District stations while enhancing services in the Camp Sherman community. Volunteer Firefighter levels have fallen dangerously low in the Camp Sherman area and the 2015/16 budget provides funds to host a volunteer training academy within the Metolius Basin this fall. Emergency medical response in Camp Sherman has been enhanced over the past year by developing a partnership with the Jefferson County Hasty Team. Hasty Team members were trained to the Emergency Medical Responder certification level and are now volunteers for the District and first responding to medical emergencies within Camp Sherman.

Another priority for the Camp Sherman area of the District will be to complete the Boundary Adjustment Project that was started in 2014/15. This project will reduce the size of the Fire District in this area while not reducing revenue. As noted earlier in the budget message, as a result of the work started last year on this project it was discovered that many homeowners in Camp Sherman are not being taxed for the services they currently receive. This project has the potential to both reduce the risk the district must protect while increasing revenues.

The District will also complete updates on the Facilities and Equipment Master plans within the 2015/16 budget year. The District currently owns/maintains four fire stations within its service area as well as a large fleet of emergency response vehicles. The current Facilities and Equipment Master Plans are ten years old and in need of updating. The District's goal is to replace necessary response equipment and maintain facilities without asking voters to approve additional levies.

Lastly, the District will prepare for another ISO (Insurance Services Office) audit in 2016. The District has made several operational and administrative changes that will likely improve our overall rating. The District was last evaluated in 2014 and received a split rating of 4/8B. The District has added a Fire Safety Manager, enhanced our training recordkeeping program and is in the process of implementing new community risk reduction initiatives in 2015/16. District personnel will be conducting fire and life safety inspections and pre-fire plans of District target hazard buildings which should improve our overall ISO score.

BUDGET OVERVIEW

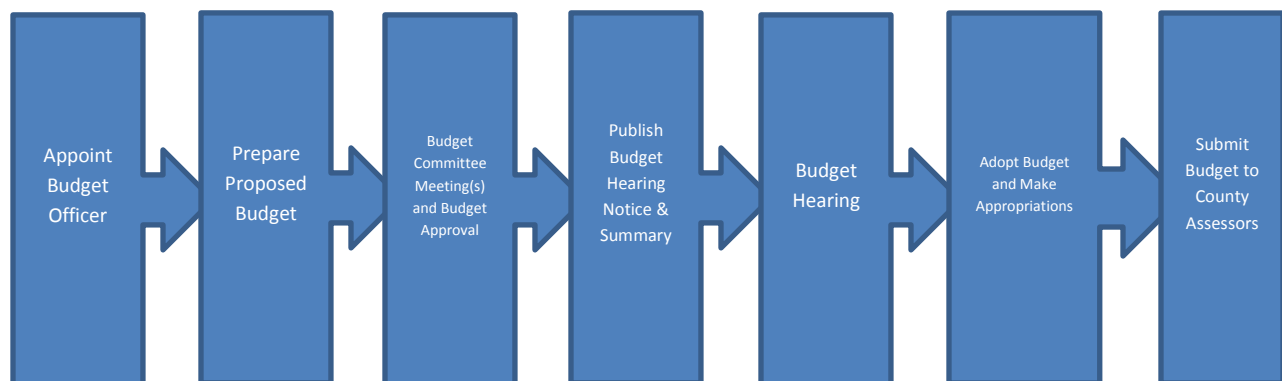
BUDGET PROCESS

The budget process for the District begins with appointment of the budget officer which, for the 2015/16 fiscal year, is the Fire Chief.

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 the Shift Commanders and a representative from the Board of Directors and Volunteer group. 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 will be 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 2015/16 fiscal year.

Date	Action
Jan 20, 2015	Board Meeting to Appoint Budget Officer/Budget Committee and approve Budget Calendar
Feb-Apr, 2015	Budget Team Meetings
May 6, 2015	Publish Public Notice of Budget Committee Meetings (1 st Publication)
May 13, 2015	Deliver proposed budget to Committee
May 13, 2015	Publish Public Notice of Budget Committee Meetings (2 nd Publication)
May 20, 2015	Budget Committee Meeting #1
May 21, 2015	Budget Committee Meeting #2 (if needed)
June 5, 2015	Publish Summary Budget & Notice of Public Hearing
June 16, 2015	District Board Meeting, Public Hearing
June 30, 2015	Post Budget on District website
July 15, 2015	File Form LB-50 with County Assessors
September 30, 2015	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.

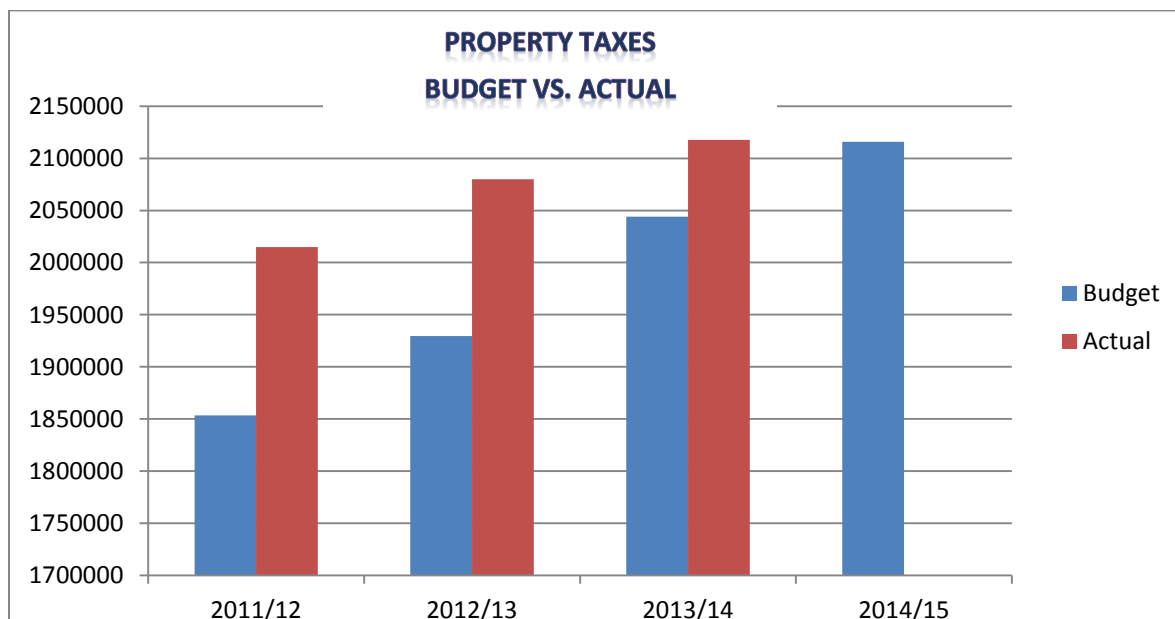
Facilities – funds expenses related to the buildings and upkeep of the grounds including landscaping, electricity, phone costs, water and other utilities.

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.

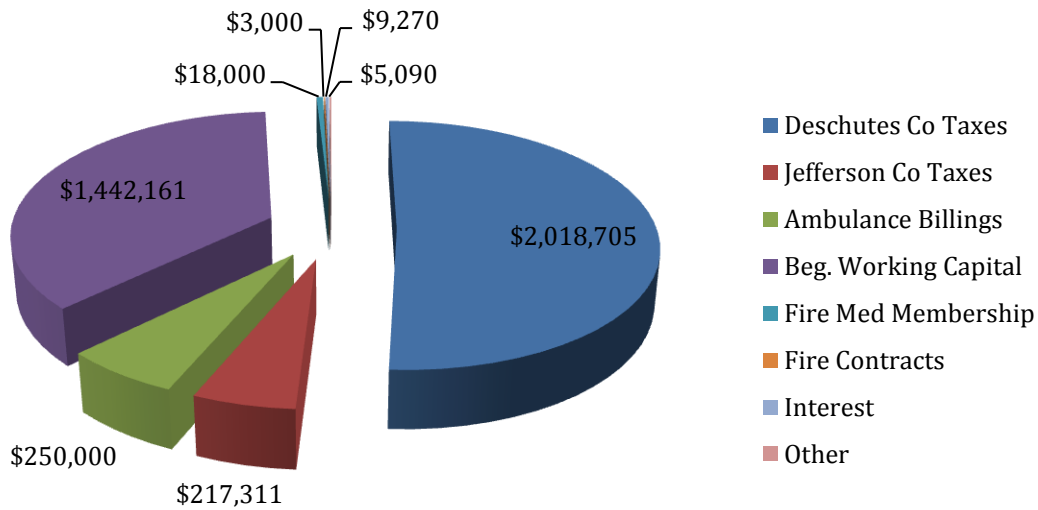
REVENUE

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 2015/16 budget is projecting a 4% 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 February 2015. The projected property taxes to be received in 2015/16 are \$2,236,016 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.



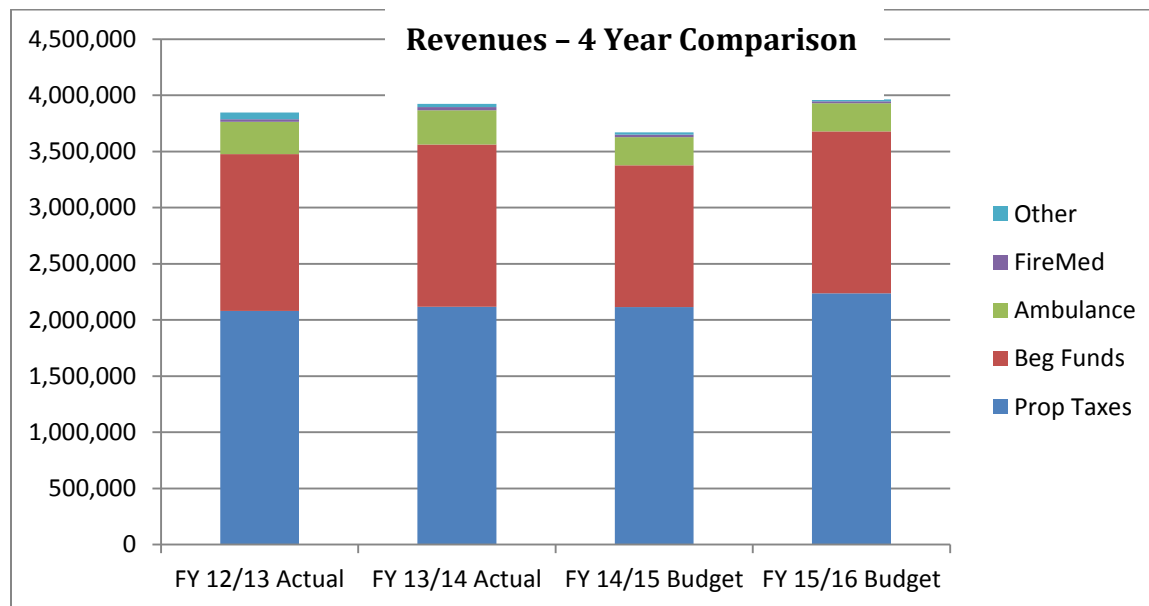
The Beginning Working Capital is the second largest resource within the FY 2015/16 budget. The beginning working capital consists of all unspent dollars from the prior fiscal year which includes prior contingencies and reserves. The fund balance increased from \$1,259,890 in the FY 2014/15 budget to \$1,533,184 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 2015/16, the proposed fund balance is \$1,442,161, a 14% increase from the projected FY 2014/15 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 2015/16



Total budget for the 2015/16 fiscal year is \$3,963,537. Below is the breakdown of significant revenues.

2015/16 Revenues	
Property Taxes (current & prior)	2,236,016
Ambulance Billing	250,000
Fire-Med Memberships	18,000
Interest	9,270
Fire Contracts	3,000
Other	5,090
Beginning Working Capital	1,442,161
TOTAL REVENUE	3,963,537

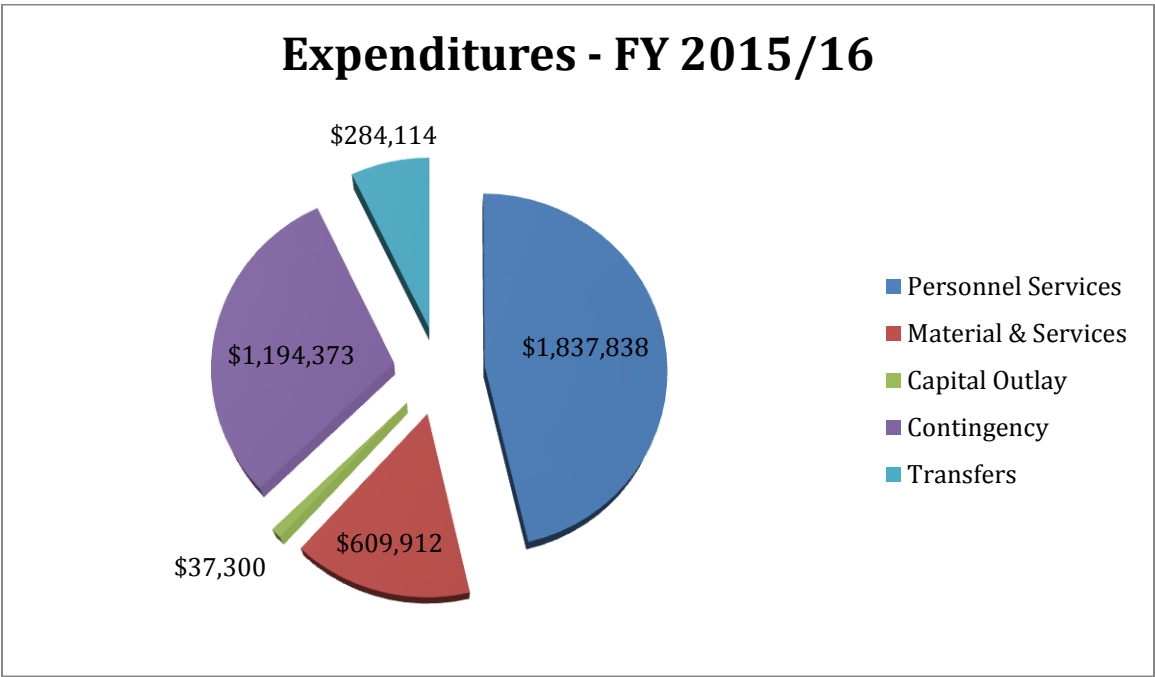


EXPENDITURES

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 2015/16 budget are \$3,963,537 and are divided among the categories as follows:



PERSONNEL SERVICES

Personnel services is the largest expenditure for the FY 2015/16 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.

2014 saw a lot of new hires for the District. At the end of 2013, two long-time employees retired and a staff restructuring was done. This allowed for a part-time Fire Safety Manager, part-time Finance Manager and a 9th Firefighter/Paramedic position. One Shift Commander and one firefighter resigned and the Deputy Chief retired in 2014. The Finance Manager and Fire Safety Manager were hired in January 2014. Firefighter/Paramedic testing was completed in the fall, 2014 and resulted in hiring three Firefighter/Paramedics. One of our current Firefighter/Paramedics was promoted to Shift Commander through a Shift Commander testing process that included outside candidates. As no inside candidates were interested in the Deputy Chief position, the District also conducted a Deputy Chief testing process for outside candidates. One of the District's volunteers stepped in to temporarily fill this position until it could be filled. The new Deputy Chief, Tim Craig was hired in 2015.

There are no new positions budgeted for FY 2015/16.

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

At \$1,837,838, personnel services are 46% 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. This represents an approximate increase of between 20-40% in retirement costs.

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
FY 2012/13	6%	16.02%	8.84%	8.84%
FY 2013/14	6%	17.13%	11.67%	8.94%
FY 2014/15	6%	17.13%	11.67%	8.94%
FY 2015/16	6%	20.81%	16.43%	12.32%

BUDGET SUMMARY

Budget 2014/2015	Department	Proposed 2015/2016 Budget			
		Total	Personnel	Materials & Services	Capital Outlay
149,077	Board	133,347	42,490	90,857	0
186,044	Fire Chief	189,550	182,650	6,900	0
218,790	Administration	223,780	165,240	56,540	2,000
37,150	Training	48,000	0	46,000	2,000
0	Fire Prevention	0	0	0	0
1,135,588	Career	1,203,057	1,197,277	5,780	0
56,276	Fire Safety Manager	59,950	48,115	11,835	0
53,850	Volunteers	52,926	6,076	46,850	0
169,759	Deputy Chief-Ops	165,719	156,669	9,050	0
59,400	Resident Volunteers	66,500	0	66,500	0
37,956	Temporary	39,321	39,321	0	0
71,370	EMS	59,750	0	58,250	1,500
24,600	Communications	30,400	0	12,900	17,500
91,010	Facilities	90,950	0	90,950	0
62,690	Fire Equipment	67,850	0	53,550	14,300
54,450	Vehicle Maintenance	53,950	0	53,950	0
2,408,010	TOTALS	2,485,050	1,837,838	609,912	37,300

2014/15 Budget		2015/2016 Proposed Budget	2014/15 Estimated Actual
2,410,712	Total Revenue	2,521,376	2,476,257
1,259,890	Beginning Fund Balance	1,442,161	1,533,184
3,670,602	Total Revenue	3,963,537	4,009,442
1,775,270	Personnel Services	1,837,838	1,672,081
574,400	Materials & Services	609,912	502,416
58,340	Capital Outlay	37,300	52,785
2,408,010	Subtotal Expenditures	2,485,050	2,227,281
340,000	Total Transfers	284,114	340,000
922,592	Total Contingency	1,194,373	-
3,670,602	Total Expenditures	3,963,537	2,567,281
-	Revenue Less Expenditures	-	1,442,161
-	Ending Fund Balance	-	1,442,161

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	5,000	11,922
Building Reserve Fund	25,000	119,196
Equipment Reserve Fund	204,114	544,820
Employment Reserve Fund	50,000	99,544
TOTAL TRANSFERS	284,114	775,482

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.

Debt Service Fund

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, 2015, the remaining

balance of the debt is \$2,005,000. The bond is for 20 years and will be paid off February 1, 2027. The interest rate is between 4.25% and 4.5%.

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.

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

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.

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.

Beginning Working Capital – General Fund					
2012/13 Actual	2013/14 Budget	2013/14 Actual	2014/15 Budget	2014/15 Actual	2015/16 Budget
\$1,396,887	\$1,294,308	\$1,445,049	\$1,259,890	\$1,533,184	\$1,442,161

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.

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. All Board Members are signators of all District bank accounts. 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.

GENERAL FUND BUDGET DETAIL

GENERAL FUND REVENUE

Account No.	Account Title	2012-13 Prior Yr 2 Actual	2013-14 Prior Yr Actual	2014-15 Cur Year Budget	2015-16 Proposed Budget	2015-16 Approved Budget	2015-16 Adopted Budget
1-01-0-40100	Desch Cnty Current Yr Taxes	1,785,823	1,849,760	1,884,180	1,988,705	1,988,705	1,988,705
1-01-0-40200	Jeff Cnty Current Yr Taxes	186,505	194,970	199,460	212,311	212,311	212,311
1-01-0-41100	Desch Cnty Prior Yr Taxes	95,422	62,614	27,600	30,000	30,000	30,000
1-01-0-41200	Jeff Cnty Prior Yr Taxes	12,138	10,382	4,630	5,000	5,000	5,000
1-01-0-42100	Ambulance Transports	253,994	303,950	250,000	250,000	250,000	250,000
1-01-0-42120	Ambulance Collection Account	33,054	(150)	0	0	0	0
1-01-0-42200	Fire Contracts	3,108	3,365	3,500	3,000	3,000	3,000
1-01-0-42300	Fire Apparatus Response	834	222	10	10	10	10
1-01-0-42400	Fire Med Membership	23,523	27,177	25,000	18,000	18,000	18,000
1-01-0-42500	Pay from Outside Parties	10,655	769	60	60	60	60
1-01-0-43300	Grant Revenue/SS Emplr Refund	0	2,984	0	10	10	10
1-01-0-43301	2013 SDAO Arson Grant	1,020	500	0	0	0	0
1-01-0-44120	Bank Interest	0	14	12	5	5	5
1-01-0-44140	Deschutes Cnty Interest	210	272	250	250	250	250
1-01-0-44160	Jefferson Cnty Interest	13	12	10	15	15	15
1-01-0-44180	Reserve Bank Interest	9,486	10,138	9,000	9,000	9,000	9,000
1-01-0-45000	Misc Revenue	22,889	9,653	6,000	4,000	4,000	4,000
1-01-0-45400	Volunteer Assoc Donations	9,576	-	0	10	10	10
1-01-0-45500	Community Room Revenue	1,025	836	1,000	1,000	1,000	1,000
1-01-0-49990	Beginning Working Capital	1,396,887	1,445,049	1,259,890	1,442,161	1,442,161	1,442,161
Total GENERAL FUND REVENUE:		3,846,163	3,922,515	3,670,602	3,963,537	3,963,537	3,963,537

BUDGET NOTES

Account No.	Account Description	Account Notes
1-01-0-40100	Desch Cnty Current Yr Taxes	2015/16 – Based on a 4% increase in taxable assessed value and a 94% collection rate for Deschutes County. Actual Taxable Valuation for 2014/15 was \$2,034,273
1-01-0-40200	Jeff Cnty Current Yr Taxes	2015/16 – Based on a 4% increase in taxable assessed value and a 94% collection rate for Jefferson County. Actual Taxable Valuation for 2014/15 was \$217,175
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. 25% Fee to LifeFlight starts this year.
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	2012-13 Prior Yr 2 Actual	2013-14 Prior Yr Actual	2014-15 Cur Year Budget	2015-16 Proposed Budget	2015-16 Approved Budget	2015-16 Adopted Budget
PERSONNEL SERVICES							
1-11-1-50130	Fire-Med	275	180	225	250	250	250
1-11-1-50160	Employee Assist Plan	-	-	180	-	-	-
1-11-1-50200	Payroll Taxes	167	207	230	240	240	240
1-11-1-50401	Board Position #4	600	600	600	600	600	600
1-11-1-50402	Board Position #1	600	300	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	600	600	600	600	600
1-11-1-50405	Board Position #2	300	600	600	600	600	600
1-11-1-50500	Workers Comp	10	47,000	48,902	39,000	39,000	39,000
1-11-1-50501	EXTRA Workers Comp	5,385	-	-	-	-	-
Total BOARD PERSONNEL SERVICES:		8,537	50,087	52,537	42,490	42,490	42,490
MATERIALS AND SERVICES							
1-11-2-51550	CPA - Audit Service	5,350	5,100	6,000	6,000	6,000	6,000
1-11-2-51700	Dues & Subscriptions	1,250	1,370	1,400	4,700	4,700	4,700
1-11-2-51800	Training - Seminars	978	1,452	1,500	1,500	1,500	1,500
1-11-2-51900	Election	813	-	-	-	-	-
1-11-2-52310	District Awards	3,993	5,942	7,000	7,000	7,000	7,000
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	19,180	16,517	17,532	20,252	20,252	20,252
1-11-2-52603	Vehicle Insurance	17,421	17,398	18,926	18,723	18,723	18,723
1-11-2-52750	Legal Fees	2,166	4,428	35,000	25,000	25,000	25,000
1-11-2-52900	Travel/Lodging	-	513	1,000	1,000	1,000	1,000
1-11-2-52960	Business Expense	578	1,035	1,100	1,100	1,100	1,100
1-11-2-53100	Supplies	-	611	750	750	750	750
1-11-2-53200	Per Diem - Training	-	-	750	750	750	750
1-11-2-53500	Contract Services	325	824	4,500	3,000	3,000	3,000
1-11-2-53580	Taxes - State Fire Tax	64	64	67	67	67	67
Total BOARD MATERIALS AND SERVICES:		53,133	56,270	96,540	90,857	90,857	90,857

BUDGET NOTES

Account No.	Account Description	Account Notes
1-11-1-50130	Fire-Med	Annual air/ground ambulance membership Director benefit.
1-11-1-50160	Employee Assist Plan	Policy that covers telephone and face-to-face assessment & counseling. (covered under Disab plan)
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.
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	2012-13 Prior Yr 2 Actual	2013-14 Prior Yr Actual	2014-15 Cur Year Budget	2015-16 Proposed Budget	2015-16 Approved Budget	2015-16 Adopted Budget
PERSONNEL SERVICES							
1-12-1-50103	Health Ins	25,017	21,213	18,636	19,549	19,549	19,549
1-12-1-50104	Cobra Health Robertson	5,538	-	-	-	-	-
1-12-1-50111	VEBA/Ins Copay Reimb	318	1,500	6,000	6,000	6,000	6,000
1-12-1-50130	Fire-Med	55	45	45	45	45	45
1-12-1-50140	AD&D Insurance	84	48	48	48	48	48
1-12-1-50150	Costco	55	55	55	55	55	55
1-12-1-50198	Duty Officer Pay	1,900	2,700	2,500	1,500	1,500	1,500
1-12-1-50199	Employer Paid Deferred Comp	4,268	6,663	7,077	6,951	6,951	6,951
1-12-1-50200	Payroll Taxes	1,573	1,709	1,655	1,626	1,626	1,626
1-12-1-50205	WBF	31	33	33	33	33	33
1-12-1-50300	PERS	16,150	18,410	19,563	23,330	23,330	23,330
1-12-1-50310	Pers Pickup	5,985	6,448	6,848	6,727	6,727	6,727
1-12-1-50401	A Deferred Comp	4,991	3,760	5,136	6,166	6,166	6,166
1-12-1-50402	Fire Chief Salary	96,919	104,423	111,288	110,260	110,260	110,260
1-12-1-50405	Prior Fire Chief Salary	(4,370)	-	-	-	-	-
1-12-1-50406	Pay from outside parties	-	-	10	10	10	10
1-12-1-50419	Performance Award	350	350	350	350	350	350
1-12-1-50500	Workers Comp	557	-	-	-	-	-
Total FIRE CHIEF PERSONNEL SERVICES:		159,421	167,357	179,244	182,650	182,650	182,650
	Full-Time Equivalent (FTE)	1.0	1.0	1.0	1.0	1.0	1.0
MATERIALS AND SERVICES							
1-12-2-51700	Dues & Subscriptions	362	370	500	500	500	500
1-12-2-51800	Education & Training	639	570	750	750	750	750
1-12-2-52900	Travel/Lodging	-	304	2,000	2,000	2,000	2,000
1-12-2-52960	Business Expense	195	264	500	1,000	1,000	1,000
1-12-2-53100	Supplies	189	215	250	250	250	250
1-12-2-53200	Per Diem	-	460	1,000	750	750	750
1-12-2-53700	Uniforms	1,623	84	900	750	750	750
1-12-2-53810	Cell Phones	-	793	900	900	900	900
Total FIRE CHIEF MATERIALS AND SERVICES:		3,008	3,061	6,800	6,900	6,900	6,900

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 2015/16.
1-12-1-50402	Fire Chief Salary	Annual salary based on contract. 2014/15 Salary is \$105,989. 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	2012-13 Prior Yr 2 Actual	2013-14 Prior Yr Actual	2014-15 Cur Year Budget	2015-16 Proposed Budget	2015-16 Approved Budget	2015-16 Adopted Budget
PERSONNEL SERVICES							
1-13-1-50103	Health Ins	39,764	28,813	18,636	19,549	19,549	19,549
1-13-1-50111	VEBA/Ins Copay Reimb	3,686	3,554	6,000	6,000	6,000	6,000
1-13-1-50130	Fire-Med	110	90	90	100	100	100
1-13-1-50140	AD&D Insurance	167	96	48	48	48	48
1-13-1-50150	Costco	110	110	55	55	55	55
1-13-1-50200	Payroll Taxes	9,225	8,497	7,904	8,149	8,149	8,149
1-13-1-50205	WBF	47	54	50	50	50	50
1-13-1-50300	PERS	19,373	16,050	14,219	18,378	18,378	18,378
1-13-1-50310	Pers Pickup	7,180	6,386	6,199	6,391	6,391	6,391
1-13-1-50410	Administrative Assistant Salary	54,205	57,714	60,239	61,546	61,546	61,546
1-13-1-50412	Executive Assistant Salary	64,756	33,353	-	-	-	-
1-13-1-50413	Finance Manager Salary	-	18,240	42,300	44,449	44,449	44,449
1-13-1-50419	Performance Award	700	700	525	525	525	525
1-13-1-50422	Admin Overtime	-	-	250	-	-	-
1-13-1-50500	Workers Comp	242	-	-	-	-	-
Total ADMIN PERSONNEL SERVICES:		199,567	173,656	156,515	165,240	165,240	165,240
	Full-Time Equivalent (FTE)	2.0	1.75	1.5	1.5	1.5	1.5
MATERIALS AND SERVICES							
1-13-2-51100	Advertising	507	352	500	750	750	750
1-13-2-51200	Bank Charges	1,584	1,824	1,800	1,700	1,700	1,700
1-13-2-51210	Postage	1,418	1,636	1,800	1,700	1,700	1,700
1-13-2-51220	Printing/Binding	-	15	-	350	350	350
1-13-2-51230	Office Equipment	-	-	-	400	400	400
1-13-2-51700	Dues & Subscriptions	60	110	750	750	750	750
1-13-2-51800	Education & Training	730	703	1,800	2,000	2,000	2,000
1-13-2-52900	Travel/Lodging	1,601	801	1,500	1,500	1,500	1,500
1-13-2-52950	Other Expense/Kitchen Supplies	-	1,225	1,200	1,200	1,200	1,200
1-13-2-52960	Business Expense	-	23	100	100	100	100
1-13-2-53100	Office Supplies	4,200	6,251	6,000	6,250	6,250	6,250
1-13-2-53120	Software	80	60	1,000	1,000	1,000	1,000
1-13-2-53200	Per Diem	520	280	600	600	600	600
1-13-2-53500	Contract Services	19,157	15,947	18,000	18,000	18,000	18,000
1-13-2-53501	IT Support/Web Training	-	2,700	8,000	8,000	8,000	8,000
1-13-2-53700	Uniforms	7,811	8,234	13,725	12,000	12,000	12,000
1-13-2-53810	Cell Phones	-	-	-	240	240	240
1-13-2-53900	New Hire/Retirement Expense	-	-	-	-	-	-
Total ADMIN MATERIALS AND SERVICES:		37,668	40,160	56,775	56,540	56,540	56,540
CAPITAL OUTLAY							
1-13-5-56100	Equipment Replacement	1,000	468	5,500	2,000	2,000	2,000
Total ADMIN CAPITAL OUTLAY:		1,000	468	5,500	2,000	2,000	2,000

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. Admin Assistant only.
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, OFMOA, 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 and photography.
1-13-2-53501	IT Support/Web Training	Computer/server repair maint, website/domain fees and 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. Subject to Board approval of policy change.
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	2015/16 – Replace Chief Johnson computer.

TRAINING DEPARTMENT

Account No.	Account Title	2012-13 Prior Yr 2 Actual	2013-14 Prior Yr Actual	2014-15 Cur Year Budget	2015-16 Proposed Budget	2015-16 Proposed Budget	2015-16 Proposed Budget
MATERIALS AND SERVICES							
1-14-2-52810	Fees	-	-	150	-	-	-
1-14-2-52820	Books-Videos	1,530	1,591	2,000	3,000	3,000	3,000
1-14-2-52830	Training Career	5,919	4,253	7,500	8,000	8,000	8,000
1-14-2-52840	Training Volunteers	7,205	5,735	10,000	8,000	8,000	8,000
1-14-2-52842	Data Management Program	-	-	-	6,000	6,000	6,000
1-14-2-52850	Outside Instructors	-	400	2,000	4,000	4,000	4,000
1-14-2-52900	Travel/Lodging	2,893	1,864	5,000	5,000	5,000	5,000
1-14-2-53100	Supplies	2,019	2,319	5,000	4,000	4,000	4,000
1-14-2-53101	Office Supplies	706	-	-	-	-	-
1-14-2-53200	Per Diem	1,801	939	5,000	4,000	4,000	4,000
1-14-2-53800	Educational Exchange Program	-	-	-	4,000	4,000	4,000
Total TRAINING MATERIALS AND SERVICES:		22,073	17,101	36,650	46,000	46,000	46,000
CAPITAL OUTLAY							
1-14-5-56100	Equipment	-	-	1,500	2,000	2,000	2,000
Total TRAINING CAPITAL OUTLAY:		-	-	1,500	2,000	2,000	2,000

BUDGET NOTES

Account No.	Account Description	Account Notes
1-14-2-52810	Fees	COFIA, OFCA, Memberships, etc.
1-14-2-52820	Books-Videos	New training programs and updates.
1-14-2-52830	Training Career	Leadership/officer school, wildland workshops, ACLS recertification, etc.
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 management program for keeping track of training and certifications for staff and volunteers. Started 1/1/15.
1-14-2-52850	Outside Instructors	Cost for outside instructors.
1-14-2-52900	Travel/Lodging	Cost of travel/lodging for career and volunteer out-of-district training.
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	2015/16 – CPR Mannequin

FIRE PREVENTION DEPARTMENT

Account No.	Account Title	2012-13 Prior Yr 2 Actual	2013-14 Prior Yr Actual	2014-15 Cur Year Budget	2015-16 Proposed Budget	2015-16 Approved Budget	2015-16 Adopted Budget
MATERIALS AND SERVICES							
1-15-2-53100	Supplies	1,803	931	1,000	-	-	-
Total FIRE PREV MATERIALS AND SERVICES:		1,803	931	1,000	-	-	-

BUDGET NOTES

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

CAREER DEPARTMENT

Account No.	Account Title	2012-13 Prior Yr 2 Actual	2013-14 Prior Yr Actual	2014-15 Cur Year Budget	2015-16 Proposed Budget	2015-16 Approved Budget	2015-16 Adopted Budget
PERSONNEL SERVICES							
1-16-1-50103	Health Ins	136,426	122,425	120,862	134,044	134,044	134,044
1-16-1-50111	VEBA/Ins Copay Reimb	6,885	7,970	38,000	38,000	38,000	38,000
1-16-1-50130	Fire-Med	745	817	405	710	710	710
1-16-1-50140	AD&D Insurance	670	384	432	432	432	432
1-16-1-50150	Costco	440	440	495	495	495	495
1-16-1-50198	Duty Officer Pay	5,900	3,850	9,000	4,500	4,500	4,500
1-16-1-50199	Employer Paid Deferred Comp	41,563	40,350	44,136	48,126	48,126	48,126
1-16-1-50200	Payroll Taxes	10,254	10,287	10,322	11,255	11,255	11,255
1-16-1-50205	WBF	365	380	432	450	450	450
1-16-1-50300	PERS	81,874	88,782	106,732	138,060	138,060	138,060
1-16-1-50310	Pers Pickup	38,848	38,326	45,360	49,462	49,462	49,462
1-16-1-50400	AIC Captain Pay	384	7,330	3,000	4,000	4,000	4,000
1-16-1-50401	Fire-Medic #3 CM	53,438	57,266	60,756	64,800	64,800	64,800
1-16-1-50402	Fire-Medic #1 BB	62,697	72,558	68,074	70,360	70,360	70,360
1-16-1-50403	Fire-Medic #6 PB	-	2,500	54,195	56,716	56,716	56,716
1-16-1-50404	Fire-Medic #4 MM	-	6,778	54,195	57,410	57,410	57,410
1-16-1-50405	Fire-Medic #2 DK	53,657	57,556	60,957	65,015	65,015	65,015
1-16-1-50406	Pay from outside parties	-	-	10	10	10	10
1-16-1-50407	Shift Commander GL (retired)	82,520	42,648	-	-	-	-
1-16-1-50408	Shift Commander #2 JA	-	35,279	86,280	87,143	87,143	87,143
1-16-1-50409	Fire-Medic #5 DF	69,095	85,001	77,893	57,179	57,179	57,179
1-16-1-50410	Shift Commander #3 RH	59,450	61,802	65,982	70,817	70,817	70,817
1-16-1-50417	Shift Commander #1 TB	82,520	96,920	86,280	87,143	87,143	87,143
1-16-1-50418	Fire-Medic SV	59,073	46,993	-	-	-	-
1-16-1-50419	Performance Award	2,800	2,800	2,450	3,150	3,150	3,150
1-16-1-50422	Fire Overtime	92,817	69,454	89,000	90,000	90,000	90,000
1-16-1-50423	Training Overtime	17,919	11,160	19,000	25,000	25,000	25,000
1-16-1-50440	Holiday Pay	13,078	7,496	19,000	23,000	23,000	23,000
1-16-1-50450	FLSA	8,407	6,030	10,000	10,000	10,000	10,000
1-16-1-50500	Workers Comp	8,678	-	-	-	-	-
Total CAREER PERSONNEL SERVICES:		990,502	983,582	1,133,248	1,197,277	1,197,277	1,197,277
	Full-Time Equivalent (FTE)	8.0	8.0	8.5	9.0	9.0	9.0
MATERIALS AND SERVICES							
1-16-2-53100	Supplies	72	-	-	-	-	-
1-16-2-53210	Immunization/Tests	-	-	-	2,000	2,000	2,000
1-16-2-53810	Cell Phones-TB	-	619	780	780	780	780
1-16-2-53811	Cell Phones-RH	-	355	780	780	780	780
1-16-2-53812	Cell Phones-Fire/Medics	-	419	-	1,440	1,440	1,440
1-16-2-53813	Cell Phones-JA	-	159	780	780	780	780
Total CAREER MATERIALS AND SERVICES:		72	1,553	2,340	5,780	5,780	5,780

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 – on duty only.
1-16-1-50150	Costco	Annual employee benefit – Costco membership @\$55
1-16-1-50198	Duty Officer Pay	Based on \$100 per weekend day (Friday evening-Monday morning and additional extended days for Shift Commanders if Chiefs are gone) 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 BB	Salary for Fire-Medic BB.
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 6 employees @ \$250 + DPSST fingerprinting \$500
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. Subject to Board approval of policy change.
1-16-2-53813	Cell Phones-JA	Cell Phone Reimbursement per District policy.

FIRE SAFETY MANAGER DEPARTMENT

Account No.	Account Title	2012-13 Prior Yr 2 Actual	2013-14 Prior Yr Actual	2014-15 Cur Year Budget	2015-16 Proposed Budget	2015-16 Approved Budget	2015-16 Adopted Budget
PERSONNEL SERVICES							
1-17-1-50103	Health Ins	21,688	16,407	-	-	-	-
1-17-1-50111	VEBA/Ins Copay Reimb	1,850	31	-	-	-	-
1-17-1-50130	Fire-Med	55	45	45	50	50	50
1-17-1-50140	AD&D Insurance	84	48	-	-	-	-
1-17-1-50150	Costco	55	55	-	-	-	-
1-17-1-50198	Duty Officer Pay	2,100	1,800	-	-	-	-
1-17-1-50199	Employer Paid Deferred Comp	6,256	4,761	2,633	2,767	2,767	2,767
1-17-1-50200	Payroll Taxes	1,507	1,416	616	647	647	647
1-17-1-50205	WBF	31	31	17	17	17	17
1-17-1-50300	PERS	15,738	13,205	-	-	-	-
1-17-1-50310	Pers Pickup	5,833	4,625	-	-	-	-
1-17-1-50402	Fire Marshall Salary JA	94,760	56,849	-	-	-	-
1-17-1-50404	Fire Safety Manager GM Salary	-	19,774	42,300	44,449	44,449	44,449
1-17-1-50406	Pay from outside parties	-	-	10	10	10	10
1-17-1-50419	Performance Award	350	350	175	175	175	175
1-17-1-50500	Workers Comp	517	-	-	-	-	-
Total FIRE SAFETY MGR PERSONNEL SERV:		150,824	119,397	45,796	48,115	48,115	48,115
	Full-Time Equivalent (FTE)	1.0	0.75	0.5	0.5	0.5	0.5
MATERIALS AND SERVICES							
1-17-2-51700	Dues & Subscriptions	235	435	500	2,105	2,105	2,105
1-17-2-51800	Training-Seminars	335	843	750	1,250	1,250	1,250
1-17-2-51820	Address Program	1,489	1,359	2,000	1,250	1,250	1,250
1-17-2-51830	Special Events	381	2,184	2,500	2,500	2,500	2,500
1-17-2-52900	Travel/Lodging	-	466	750	750	750	750
1-17-2-52960	Business Expense	47	47	200	200	200	200
1-17-2-53100	Supplies	262	220	2,000	2,500	2,500	2,500
1-17-2-53200	Per Diem	-	49	500	500	500	500
1-17-2-53700	Uniforms	1,088	558	500	-	-	-
1-17-2-53810	Cell Phones	-	818	780	780	780	780
Total FIRE SAFETY MGR MATERIALS & SERV:		3,836	6,980	10,480	11,835	11,835	11,835

BUDGET NOTES

Account No.	Account Description	Account Notes
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	2012-13 Prior Yr 2 Actual	2013-14 Prior Yr Actual	2014-15 Cur Year Budget	2015-16 Proposed Budget	2015-16 Approved Budget	2015-16 Adopted Budget
PERSONNEL SERVICES							
1-18-1-50120	24/7 AD&D Insurance	-	1,168	1,200	1,200	1,200	1,200
1-18-1-50130	Fire-Med	1,961	1,270	2,700	2,000	2,000	2,000
1-18-1-50140	AD&D Insurance	1,591	1,695	2,000	2,000	2,000	2,000
1-18-1-50160	Employee Assist Plan	-	-	1,224	-	-	-
1-18-1-50200	Payroll Taxes	340	61	61	61	61	61
1-18-1-50205	WBF	1	1	5	5	5	5
1-18-1-50413	Volunteer Coordinator Salary	839	800	800	800	800	800
1-18-1-50430	Pay from outside parties	75	-	10	10	10	10
1-18-1-50500	Workers Comp	13,762	-	-	-	-	-
Total VOLUNTEERS PERSONNEL SERVICES:		18,570	4,995	8,000	6,076	6,076	6,076
	Total Full-Time Equivalent (FTE)	0.02	0.02	0.02	0.02	0.02	0.02
MATERIALS AND SERVICES							
1-18-2-53100	Supplies	34	818	750	500	500	500
1-18-2-53210	Immunization/Tests	1,397	1,259	6,500	8,000	8,000	8,000
1-18-2-53220	Vol Service Award Plan	22,000	11,123	22,000	22,000	22,000	22,000
1-18-2-53230	Vol SVS Mgmt Fee	300	-	300	350	350	350
1-18-2-53240	Vol Assoc Activity Allocation	6,488	3,383	6,500	6,500	6,500	6,500
1-18-2-53250	Volunteer Assoc Donations	9,476	-	-	-	-	-
1-18-2-53820	High School Intern Program	-	1,020	3,000	3,000	3,000	3,000
1-18-2-53890	Vol Coord Needs	36	-	500	-	-	-
1-18-2-53910	Chaplaincy	500	500	800	1,000	1,000	1,000
1-18-2-53920	Honor Guard	-	40	500	500	500	500
1-18-2-53930	Fire Corps	-	-	5,000	5,000	5,000	5,000
Total VOLUNTEERS MATERIALS & SERVICES:		40,230	18,142	45,850	46,850	46,850	46,850

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.
1-18-1-50160	Employee Assist Plan	Policy that covers telephone and face-to-face assessment & counseling. Included with AD&D policy.
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.
1-18-1-50430	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.
1-18-2-53210	Immunization/Tests	Immunizations, drug and background testing for new volunteers as well as 10 medical physicals for volunteers (10@\$450). DPSST Fingerprinting \$1500.
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.

DEPUTY CHIEF-OPS DEPARTMENT

Account No.	Account Title	2012-13 Prior Yr 2 Actual	2013-14 Prior Yr Actual	2014-15 Cur Year Budget	2015-16 Proposed Budget	2015-16 Approved Budget	2015-16 Adopted Budget
PERSONNEL SERVICES							
1-19-1-50103	Health Ins	13,022	21,683	18,636	19,549	19,549	19,549
1-19-1-50111	VEBA/Ins Copay Reimb	1,500	1,500	6,000	6,000	6,000	6,000
1-19-1-50130	Fire-Med	55	45	45	50	50	50
1-19-1-50140	AD&D Insurance	84	-	48	48	48	48
1-19-1-50150	Costco	55	55	55	55	55	55
1-19-1-50198	Duty Officer Pay	2,100	2,300	2,500	1,500	1,500	1,500
1-19-1-50199	Employer Paid Deferred Comp	6,386	6,206	6,431	6,033	6,033	6,033
1-19-1-50200	Payroll Taxes	1,551	1,549	1,504	1,498	1,498	1,498
1-19-1-50205	WBF	16	20	33	33	33	33
1-19-1-50300	PERS	16,206	17,147	18,871	20,249	20,249	20,249
1-19-1-50310	Pers Pickup	6,006	6,006	6,610	5,838	5,838	5,838
1-19-1-50406	Pay from outside parties	4,421	-	10	10	10	10
1-19-1-50410	Doug Myers Salary	-	-	-	-	-	-
1-19-1-50412	DC Ops Salary	93,225	96,977	100,881	95,456	95,456	95,456
1-19-1-50419	Performance Award	350	350	350	350	350	350
1-19-1-50500	Workers Comp	509	-	-	-	-	-
Total DEPUTY CHIEF PERSONNEL SERVICES:		145,485	153,839	161,974	156,669	156,669	156,669
	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	41	173	500	1,000	1,000	1,000
1-19-2-51700	Dues & Subscriptions	85	85	85	500	500	500
1-19-2-51701	Health & Safety	389	1,380	2,500	2,500	2,500	2,500
1-19-2-51800	Training-Seminars	-	275	1,000	1,000	1,000	1,000
1-19-2-52900	Travel/Lodging	36	-	700	700	700	700
1-19-2-52960	Business Expense	74	267	300	550	550	550
1-19-2-53100	Supplies	141	193	300	-	-	-
1-19-2-53200	Per Diem	-	120	500	900	900	900
1-19-2-53700	Uniforms	675	312	1,000	1,000	1,000	1,000
1-19-2-53810	Cell Phones	-	811	900	900	900	900
Total DEPUTY CHIEF MATERIALS & SERVICES:		1,442	3,616	7,785	9,050	9,050	9,050

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	2012-13 Prior Yr 2 Actual	2013-14 Prior Yr Actual	2014-15 Cur Year Budget	2015-16 Proposed Budget	2015-16 Approved Budget	2015-16 Adopted Budget
RESIDENT VOLUNTEERS DEPARTMENT							
MATERIALS AND SERVICES							
1-20-2-53210	Immunization/Tests	54	1,527	1,000	500	500	500
1-20-2-53540	Reimbursement	14,775	14,550	18,900	19,000	19,000	19,000
1-20-2-53560	Tuition	23,778	28,566	30,000	40,000	40,000	40,000
1-20-2-53570	Textbooks	4,287	4,464	7,000	6,000	6,000	6,000
1-20-2-53700	Uniforms	1,082	1,655	2,500	1,000	1,000	1,000
Total RESIDENT VOLUNTEER MAT & SRVS:		43,976	50,762	59,400	66,500	66,500	66,500
TEMPORARY EMPLOYEES DEPARTMENT							
PERSONNEL SERVICES							
1-22-1-50200	Payroll Taxes	1,387	1,949	2,309	2,436	2,436	2,436
1-22-1-50201	Unemployment benefit charge	2,584	-	3,000	2,000	2,000	2,000
1-22-1-50205	WBF	18	25	35	35	35	35
1-22-1-50300	PERS	-	-	1,447	2,014	2,014	2,014
1-22-1-50310	Pers Pickup	-	-	971	981	981	981
1-22-1-50406	Pay from outside parties	-	-	10	10	10	10
1-22-1-50414	Employee #1	126	-	-	-	-	-
1-22-1-50415	Employee #2	4,310	8,121	5,500	6,000	6,000	6,000
1-22-1-50416	Employee #3	3,658	5,082	5,500	6,000	6,000	6,000
1-22-1-50417	Employee #4	280	-	-	-	-	-
1-22-1-50418	Mechanic Wages	11,636	10,722	16,184	16,345	16,345	16,345
1-22-1-50419	Cleaning Wages	625	576	1,500	2,000	2,000	2,000
1-22-1-50422	Fire Overtime	510	971	1,500	1,500	1,500	1,500
1-22-1-50500	Workers Comp	490	-	-	-	-	-
Total TEMP EMPLOYEES PERSONNEL SERV		25,624	27,446	37,956	39,321	39,321	39,321
Total Full-Time Equivalent (FTE)		0.5	0.6	0.7	0.7	0.7	0.7

BUDGET NOTES

Account No.	Account Description	Account Notes
1-20-2-53210	Immunization/Tests	Drug tests, HEP B series, TB tests, background checks, etc.
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.
1-20-2-53570	Textbooks	Textbooks for Fire Science and EMS students.
1-20-2-53700	Uniforms	Required uniform items for Resident Volunteers.
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 #2	Summer employment position.
1-22-1-50416	Employee #3	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	2012-13 Prior Yr 2 Actual	2013-14 Prior Yr Actual	2014-15 Cur Year Budget	2015-16 Proposed Budget	2015-16 Approved Budget	2015-16 Approved Budget
EMERGENCY MED SERV DEPARTMENT							
MATERIALS AND SERVICES							
1-24-2-52400	Fuel	10,070	7,847	10,500	9,000	9,000	9,000
1-24-2-52700	Laundry	-	-	-	50	50	50
1-24-2-52800	Medical Supplies	28,296	29,816	29,870	31,000	31,000	31,000
1-24-2-52810	Fees/Recert/Licenses	4,271	839	5,000	1,700	1,700	1,700
1-24-2-53100	Vehicle-Supplies	2,254	941	2,000	4,000	4,000	4,000
1-24-2-53500	Contract Services-Vehicle	5,053	407	4,000	4,000	4,000	4,000
1-24-2-53900	Ambulance Petty Cash	104	40	-	300	300	300
1-24-2-53700	Contract Services-Medical	1,646	1,031	10,000	8,200	8,200	8,200
Total EMS MATERIALS & SERVICES:		51,693	40,922	61,370	58,250	58,250	58,250
CAPITAL OUTLAY							
1-24-5-56102	Medical Equipment	3,000	3,000	10,000	1,500	1,500	1,500
Total EMS CAPITAL OUTLAY:		3,000	3,000	10,000	1,500	1,500	1,500
COMMUNICATIONS DEPARTMENT							
MATERIALS AND SERVICES							
1-26-2-51650	Deschutes 911 Service	1,377	1,377	1,500	2,800	2,800	2,800
1-26-2-52810	Fees/Recert/License	824	-	1,000	1,000	1,000	1,000
1-26-2-53100	Supplies	1,311	897	1,500	1,500	1,500	1,500
1-26-2-53120	Software	220	375	1,000	1,000	1,000	1,000
1-26-2-53300	Radio Repair & Replacement	1,554	2,162	2,500	2,500	2,500	2,500
1-26-2-53500	Contract Services	120	220	1,000	1,000	1,000	1,000
1-26-2-53590	Tools	-	-	100	100	100	100
1-26-2-53810	Cell Phones	4,155	993	1,000	1,000	1,000	1,000
1-26-2-53820	MDT	-	-	1,500	2,000	2,000	2,000
Total COMMUNIC MATERIALS & SERV:		9,561	6,024	11,100	12,900	12,900	12,900
CAPITAL OUTLAY							
1-26-5-56102	Pagers & Hardware	5,000	1,534	10,000	10,000	10,000	10,000
1-26-5-56103	MDT	-	-	3,500	3,500	3,500	3,500
1-26-5-56104	CAD Computer	-	-	-	4,000	4,000	4,000
Total COMMUNICATIONS CAPITAL OUTLAY:		5,000	1,534	13,500	17,500	17,500	17,500

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 NOT a relicensing year...will go up \$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	2015/16 – AED Community Placement
1-26-2-51650	Deschutes 911 Service	Annual fee for 9-1-1 services for CAD computers.
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.
1-26-2-53300	Radio Repair & Replacement	Repair and replacement (includes antennas), materials, etc.
1-26-2-53500	Contract Services	Miscellaneous radio repair services.
1-26-2-53590	Tools	Specialty tools for radio repair/maintenance.
1-26-2-53810	Cell Phones	For response vehicles and ambulances
1-26-2-53820	MDT	Monthly Service Fees for (3) 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	iPads to use as mobile data terminals.
1-26-5-56104	CAD Computers	Replace 2 CAD Computers with software.

Account No.	Account Title	2012-13	2013-14	2014-15	2015-16	2015-16	2015-16
		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	12,398	13,660	13,000	14,000	14,000	14,000
1-28-2-53500	Contract Services	11,452	13,182	15,000	15,000	15,000	15,000
1-28-2-53502	Landscaping Fire Alarm Monitorin	7,137	6,036	7,000	7,000	7,000	7,000
1-28-2-53503	Fire Alarm Monitoring	368	629	510	700	700	700
1-28-2-53504	Snow Plowing	195	353	2,500	2,500	2,500	2,500
1-28-2-53505	Misc Excavation Costs	353	-	-	-	-	-
1-28-2-53590	Tools	105	12	500	500	500	500
1-28-2-53820	Cable Fee	1,585	2,690	3,000	5,750	5,750	5,750
1-28-2-53830	Electricity	28,569	29,168	30,000	30,000	30,000	30,000
1-28-2-53850	Propane	2,254	2,464	3,500	3,500	3,500	3,500
1-28-2-53860	City/Utility Services	2,990	3,226	3,500	4,000	4,000	4,000
1-28-2-53870	Telephone	9,334	8,347	10,000	8,000	8,000	8,000
1-28-2-53871	Phone Equipment Lease & Maint	7,059	562	-	-	-	-
Total FACILITIES MATERIALS & SERVICES:		83,798	80,329	88,510	90,950	90,950	90,950
CAPITAL OUTLAY							
1-28-5-56103	Signage	-	-	2,500	-	-	-
Total FACILITIES CAPITAL OUTLAY:		-	-	2,500	-	-	-
FIRE EQUIPMENT DEPARTMENT							
MATERIALS AND SERVICES							
1-30-2-52010	Personal Protective Equipment	6,596	1,790	16,500	34,000	34,000	34,000
1-30-2-52020	SCBA Rpr/Maint/Contract Serv	2,800	2,830	3,600	3,600	3,600	3,600
1-30-2-53100	Supplies	10,416	8,275	10,000	6,000	6,000	6,000
1-30-2-53500	Contract Services	6,264	8,890	6,500	9,200	9,200	9,200
1-30-2-53590	Tools	1,118	429	750	750	750	750
Total FIRE EQUIP MATERIALS & SERVICES:		27,194	22,214	37,350	53,550	53,550	53,550
CAPITAL OUTLAY							
1-30-5-56100	Equipment	11,862	8,600	8,860	9,000	9,000	9,000
1-30-5-56101	PPE Equipment	11,250	9,118	12,360	-	-	-
1-30-5-56102	SCBA Bottle Repl	6,000	3,754	4,120	5,300	5,300	5,300
Total FIRE EQUIP CAPITAL OUTLAY:		29,112	21,472	25,340	14,300	14,300	14,300

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 down next year \$2500.
1-30-2-53590	Tools	Small firefighting tools, etc.
1-30-5-56100	Equipment	ARA Safety Fit Pro, LDH (721), Wildland equipment (741, 744, 743, 749), 1 ¾ structural hose.
1-30-5-56101	PPE Equipment	Turnouts moved to Materials & Services line.
1-30-5-56102	SCBA Bottle Repl	5 SCBA bottles and replacement stems.

		2012-13	2013-14	2014-15	2015-16	2015-16	2015-16
Account No.	Account Title	Prior Yr 2	Prior Yr	Cur Year	Proposed	Approved	Adopted
		Actual	Actual	Budget	Budget	Budget	Budget
VEHICLE MAINTENANCE DEPARTMENT							
MATERIALS AND SERVICES							
1-34-2-52400	Fuel	17,361	15,157	21,500	19,000	19,000	19,000
1-34-2-52410	Oil	-	791	1,800	1,800	1,800	1,800
1-34-2-52810	Dues/Fees	-	-	150	150	150	150
1-34-2-53100	Supplies	12,048	9,904	12,000	12,000	12,000	12,000
1-34-2-53101	Tiers	2,257	5,958	6,000	6,000	6,000	6,000
1-34-2-53500	Contract Services	2,894	3,452	12,000	12,000	12,000	12,000
1-34-2-53590	Tools	1,121	704	1,000	3,000	3,000	3,000
Total VEHICLE MAINT MATERIALS & SERV:		35,680	35,966	54,450	53,950	53,950	53,950
GENERAL DISTRICT ELEMENTS							
TRANSFERS							
1-90-7-57000	Transfers to Reserve Funds	249,303	300,032	340,000	284,114	284,114	284,114
Total TRANSFERS:		249,303	300,032	340,000	284,114	284,114	284,114
CONTINGENCY							
1-90-8-58000	Contingency	-	-	272,592	372,758	372,758	372,758
Total CONTINGENCY:		-	-	272,592	372,758	372,758	372,758
UNAPPROPRIATED - TO FUND BALANCE							
1-90-9-59000	Unappropriated - To Fund Balance	-	-	650,000	821,615	821,615	821,615
Total UNAPPROPRIATED:		-	-	650,000	821,615	821,615	821,615
GENERAL FUND REVENUE TOTAL		3,846,163	3,922,515	3,670,602	3,963,537	3,963,537	3,963,537
GENERAL FUND EXPENDITURE TOTAL		2,401,114	2,390,896	3,670,602	3,963,537	3,963,537	3,963,537
NET TOTAL GENERAL FUND:		1,445,049	1,531,619	-	-	-	-

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.
1-34-2-53500	Contract Services	Outside contractors for repairs and maintenance for all vehicles (excluding ambulance).
1-34-2-53590	Tools	Miscellaneous vehicle maintenance tools, truck ramps, etc.
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	2012-13 Prior Yr 2 Actual	2013-14 Prior Yr Actual	2014-15 Cur Year Budget	2015-16 Proposed Budget	2015-16 Approved Budget	2015-16 Adopted Budget
EMPLOYMENT RESERVE FUND							
REVENUE							
2-01-0-43100	Unanticipated Funds	-	170	-	-	-	-
2-01-0-43200	WC Compensation	21,482	1,358	-	-	-	-
2-01-0-49000	Transfer In	80,000	-	65,000	50,000	50,000	50,000
2-01-0-49990	Beginning Working Capital	29,791	106,064	36,113	49,544	49,544	49,544
Total REVENUE:		131,274	107,592	101,113	99,544	99,544	99,544
EXPENDITURES							
2-12-1-56108	Doug Myers	20,412	-	-	-	-	-
2-12-1-56109	Reserved for Future Expenditure	4,797	46,744	101,113	99,544	99,544	99,544
Total EXPENDITURES:		25,210	46,744	101,113	99,544	99,544	99,544
EMPLOYMENT RESERVE FUND REVENUE		131,274	107,592	101,113	99,544	99,544	99,544
EMPLOYMENT RESERVE FUND EXPENDITURE		25,210	46,744	101,113	99,544	99,544	99,544
NET TOTAL EMPLOYMENT RESERVE FUND:		106,064	60,847	-	-	-	-

BUDGET NOTES

Account No.	Account Description	Account Notes
2-12-1-56109	Reserved for Future Expenditure	Unanticipated costs for labor, separation of service, vacation & retirement payouts.

Account No.	Account Title	2012-13 Prior Yr 2 Actual	2013-14 Prior Yr Actual	2014-15 Cur Year Budget	2015-16 Proposed Budget	2015-16 Approved Budget	2015-16 Adopted Budget
BUILDING RESERVE FUND							
REVENUE							
3-01-0-49000	Transfer In	47,000	25,000	25,000	25,000	25,000	25,000
3-01-0-49990	Beginning Working Capital	33,846	52,152	74,196	94,196	94,196	94,196
	Total REVENUE:	80,846	77,152	99,196	119,196	119,196	119,196
EXPENDITURES							
3-10-2-51551	Front Bay Doors 701	20,400	-	-	-	-	-
3-10-2-53413	Reserved for Future Expenditure	8,294	2,956	79,196	79,196	79,196	79,196
3-10-2-53414	Training Center	-	-	20,000	40,000	40,000	40,000
	Total EXPENDITURES:	28,695	2,956	99,196	119,196	119,196	119,196
BUILDING RESERVE FUND REVENUE		80,846	77,152	99,196	119,196	119,196	119,196
BUILDING RESERVE FUND EXPENDITURE		28,695	2,956	99,196	119,196	119,196	119,196
	NET TOTAL BUILDING RESERVE FUND:	52,151	74,196	-	-	-	-

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.

Account No.	Account Title	2012-13 Prior Yr 2 Actual	2013-14 Prior Yr Actual	2014-15 Cur Year Budget	2015-16 Proposed Budget	2015-16 Approved Budget	2015-16 Adopted Budget
EQUIPMENT RESERVE FUND							
REVENUE							
4-01-0-49000	Transfer In	117,303	260,032	250,000	204,114	204,114	204,114
4-01-0-49990	Beginning Working Capital	25,238	99,247	307,910	340,706	340,706	340,706
Total REVENUE:		142,541	359,279	557,910	544,820	544,820	544,820
EXPENDITURES							
4-10-5-56103	Vehicle	-	-	200,000	152,000	152,000	152,000
4-10-5-56104	AFG Grant Zoll	547	-	-	-	-	-
4-10-5-56108	EMS Equipment	-	-	17,000	22,000	22,000	22,000
4-10-5-56109	FIRE Equipment	2,696	-	-	-	-	-
4-10-5-56110	Reserved for Future Expenditure	6,534	50,224	340,910	370,820	370,820	370,820
4-10-5-56111	745 Type 3 Brush Truck	25,387	-	-	-	-	-
4-10-5-56112	731/733 Retro-fit	8,132	-	-	-	-	-
Total EXPENDITURES:		43,295	50,224	557,910	544,820	544,820	544,820
EQUIPMENT RESERVE FUND REVENUE		142,541	359,279	557,910	544,820	544,820	544,820
EQUIPMENT RESERVE FUND EXPENDITURE		43,295	50,224	557,910	544,820	544,820	544,820
NET TOTAL EQUIPMENT RESERVE FUND:		99,247	309,055	-	-	-	-

BUDGET NOTES

Account No.	Account Description	Account Notes
4-10-5-56103	Vehicle	Cost to replace Chief's staff vehicle and replace Tender.
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.
4-10-5-56110	Reserved for Future Expenditure	Unanticipated costs related to other equipment.

Account No.	Account Title	2012-13 Prior Yr 2 Actual	2013-14 Prior Yr Actual	2014-15 Cur Year Budget	2015-16 Proposed Budget	2015-16 Approved Budget	2015-16 Adopted Budget
TECHNOLOGY RESERVE FUND							
REVENUE							
5-01-0-49000	Transfer In	5,000	15,000	-	5,000	5,000	5,000
5-01-0-49990	Beginning Working Capital	10,391	13,831	18,026	6,922	6,922	6,922
	Total REVENUE:	15,391	28,831	18,026	11,922	11,922	11,922
EXPENDITURES							
5-10-2-53413	Reserved for Future Expenditure	1,560	10,805	18,026	11,922	11,922	11,922
	Total EXPENDITURES:	1,559	10,805	18,026	11,922	11,922	11,922
TECHNOLOGY RESERVE FUND REVENUE		15,391	28,831	18,026	11,922	11,922	11,922
TECHNOLOGY RESERVE FUND EXPENDITURE		1,559	10,805	18,026	11,922	11,922	11,922
NET TOTAL TECHNOLOGY RESERVE FUND:		13,833	18,026	-	-	-	-

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. Main computer server replaced June 2015.

		2012-13	2013-14	2014-15	2015-16	2015-16	2015-16
		Prior Yr 2	Prior Yr	Cur Year	Proposed	Approved	Adopted
Account No.	Account Title	Actual	Actual	Budget	Budget	Budget	Budget
DEBT SERVICE FUND							
REVENUE							
7-01-0-40100	Deschutes Cty Tax Bond Revenue	156,679	163,407	98,190	150,000	150,000	150,000
7-01-0-40200	Jefferson Cty Bond Tax Revenue	16,432	16,837	10,648	15,000	15,000	15,000
7-01-0-44120	Des/Jeff Interest	305	422	400	175	175	175
7-01-0-49990	Beginning Working Capital	142,831	144,210	154,172	83,921	83,921	83,921
Total REVENUE:		316,247	324,876	263,410	249,096	249,096	249,096
EXPENDITURES							
7-10-2-53600	2007 GO Bond Interest Bldg 701	97,038	94,014	90,838	87,013	87,013	87,013
7-10-2-53700	2007 GO Bond Principal Bldg 701	75,000	80,000	90,000	100,000	100,000	100,000
Total EXPENDITURES:		172,038	174,014	180,838	187,013	187,013	187,013
DEBT SERVICE FUND REVENUE		316,247	324,876	263,410	249,096	249,096	249,096
DEBT SERVICE FUND EXPENDITURE		172,038	174,014	180,838	187,013	187,013	187,013
7-90-9-59000	Unappropriated - To Fund Balance	-	-	82,572	62,084	62,084	62,084
NET TOTAL DEBT SERVICE FUND:		144,209	150,862	-	-	-	-

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 \$41,382 to pay August 2016 interest pymt

SALARY SCHEDULE

	1	2	3	4	5	6
Temp 1	\$ 12.78 \$ 2,215 \$ 26,575	\$ 13.42 \$ 2,325 \$ 27,904	\$ 14.09 \$ 2,442 \$ 29,299	\$ 14.65 \$ 2,539 \$ 30,471	\$ 15.24 \$ 2,641 \$ 31,690	\$ 15.84 \$ 2,746 \$ 32,957
Temp 2	\$ 16.45 \$ 2,852 \$ 34,222	\$ 17.28 \$ 2,994 \$ 35,933	\$ 18.14 \$ 3,144 \$ 37,730	\$ 18.86 \$ 3,270 \$ 39,239	\$ 19.62 \$ 3,401 \$ 40,809	\$ 20.40 \$ 3,537 \$ 42,441
Admin Asst.	\$ 23.36 \$ 4,049 \$ 48,592	\$ 24.53 \$ 4,252 \$ 51,021	\$ 25.76 \$ 4,464 \$ 53,572	\$ 26.79 \$ 4,643 \$ 55,715	\$ 27.86 \$ 4,829 \$ 57,944	\$ 28.97 \$ 5,022 \$ 60,261
Fire/Medic 2912 hrs	\$ 18.80 \$ 4,561 \$ 54,734	\$ 19.74 \$ 4,789 \$ 57,471	\$ 20.72 \$ 5,029 \$ 60,345	\$ 21.55 \$ 5,230 \$ 62,758	\$ 22.41 \$ 5,439 \$ 65,269	\$ 23.31 \$ 5,657 \$ 67,879
Eng/Medic Incentive 2912 hrs	\$ 19.08 \$ 4,630 \$ 55,555	\$ 20.03 \$ 4,861 \$ 58,333	\$ 21.03 \$ 5,104 \$ 61,250	\$ 21.87 \$ 5,308 \$ 63,700	\$ 22.75 \$ 5,521 \$ 66,248	\$ 23.66 \$ 5,741 \$ 68,898
Shift Cmdr 2912 hrs	\$ 23.63 \$ 5,735 \$ 68,822	\$ 24.82 \$ 6,022 \$ 72,263	\$ 26.06 \$ 6,323 \$ 75,876	\$ 27.10 \$ 6,576 \$ 78,912	\$ 28.18 \$ 6,839 \$ 82,068	\$ 29.31 \$ 7,113 \$ 85,351
Finance Mgr	\$ 36.64 \$ 6,351 \$ 76,217	\$ 38.47 \$ 6,669 \$ 80,028	\$ 40.40 \$ 7,002 \$ 84,029	\$ 42.01 \$ 7,283 \$ 87,390	\$ 43.70 \$ 7,574 \$ 90,886	\$ 45.44 \$ 7,877 \$ 94,521
Fire Safety Mgr	\$ 36.64 \$ 6,351 \$ 76,217	\$ 38.47 \$ 6,669 \$ 80,028	\$ 40.40 \$ 7,002 \$ 84,029	\$ 42.01 \$ 7,283 \$ 87,390	\$ 43.70 \$ 7,574 \$ 90,886	\$ 45.44 \$ 7,877 \$ 94,521
Deputy Chief	\$ 38.87 \$ 6,738 \$ 80,860	\$ 40.82 \$ 7,075 \$ 84,903	\$ 42.86 \$ 7,429 \$ 89,148	\$ 44.57 \$ 7,726 \$ 92,714	\$ 46.36 \$ 8,035 \$ 96,422	\$ 48.21 \$ 8,357 \$ 100,279
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, 2015

Name	Current Step	Name	Current Step	Name	Current Step
JA	SC 6+	DF	F/M 1	CM	F/M 4
TB	SC 6+	RH	SC 1	MM	F/M 1
BB	F/M 6+	KJ	FM 4	JS	AA 6+
PB	F/M 1	DK	F/M 4		
TC	DC 4	GM	FSM 4		

Engineer-Medic Pay Incentive will be 1.5% for 2015/16 and additional 1.5% for 2016/17 year for a total of 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

EQUIPMENT REPLACEMENT SCHEDULE

	Revenue	Fire Apparatus	Ambulances	Staff Vehicles	EMS Equipment	Ending Balance
2013-14						
Cash	\$ 99,247			Deputy-Ops		
Transfer In	\$ 260,032			\$ 50,224		\$ 309,055
2014-15						
Cash	\$ 309,055		Ambulance			
Transfer In	\$ 250,000		\$ 200,000		\$ 18,349	\$ 340,706
2015-16						
Cash	\$ 340,706	Tender		Fire Chief		
Transfer In	\$ 204,114	\$ 100,000		\$ 52,000	\$ 22,000	\$ 370,820
2016-17						
Cash	\$ 370,820		Ambulance			
Transfer In	\$ 100,000		\$ 200,000			\$ 270,820
2017-18						
Cash	\$ 270,820					
Transfer In	\$ 100,000					\$ 370,820
2018-19						
Cash	\$ 370,820					
Transfer In	\$ 100,000					\$ 470,820
2019-20						
Cash	\$ 470,820					
Transfer In	\$ 100,000					\$ 570,820

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.

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.

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.

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 student volunteer program that offers six scholarships. Students volunteer their time at the fire stations.

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

TAX ASSESSOR FORMS

FORM LB-1		NOTICE OF BUDGET HEARING	
<p>A public meeting of the Sisters-Camp Sherman Rural Fire Protection District will be held on June 16, 2015 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, 2015 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.</p>			
Contact: Roger Johnson, Fire Chief		Telephone: 541-549-0771	Email: rjohnson@sistersfire.com
FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2013-2014	Adopted Budget This Year 2014-2015	Approved Budget Next Year 2015-2016
Beginning Fund Balance/Net Working Capital	1,860,552	1,850,307	2,017,450
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	335,333	278,570	271,070
Federal, State and all Other Grants, Gifts, Allocations and Donations	3,484	0	20
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	300,032	340,000	284,114
All Other Resources Except Current Year Property Taxes	95,869	48,902	49,445
Current Year Property Taxes Estimated to be Received	2,224,974	2,192,478	2,366,016
Total Resources	4,820,244	4,710,257	4,988,115
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	1,727,103	1,775,270	1,837,838
Materials and Services	397,793	574,400	609,912
Capital Outlay	76,697	295,340	251,300
Debt Service	174,014	180,838	187,013
Interfund Transfers	300,032	340,000	284,114
Contingencies	0	470,927	372,758
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	2,144,605	1,073,482	1,445,180
Total Requirements	4,820,244	4,710,257	4,988,115
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	4,820,244	4,710,257	4,988,115
FTE	13	13	13
Total Requirements	4,820,244	4,710,257	4,988,115
Total FTE	13	13	13
STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *			
PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2013-2014	Rate or Amount Imposed This Year 2014-2015	Rate or Amount Approved Next Year 2015-2016
Permanent Rate Levy (rate limit \$2.7317 per \$1,000)	\$2.7317	\$2.7317	\$2.7317
Local Option Levy			
Levy For General Obligation Bonds	\$184,000	\$117,030	\$175,532
STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1	
General Obligation Bonds	\$2,085,000	\$0	
Other Bonds			
Other Borrowings			
Total	\$2,085,000	\$0	

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

To assessor of Deschutes/Jefferson County

**FORM LB-50
2015-2016**

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

☐ Check here if this is
an amended form.

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

PO Box 1509	Sisters	OR	97759	6/16/2015
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: TOTAL PROPERTY TAX LEVY

PART I: TOTAL PROPERTY TAX LEVY		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.	175,532		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.	175,532		

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)

RESOLUTION 2014-2015-007
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 2015-2016 General Fund, Employment Reserve Fund, Building Reserve Fund, Equipment Reserve Fund, Technology Reserve Fund and Debt Service Fund in the amount of \$4,988,115* now on file at the Deschutes County and Jefferson County Assessor's Office.

MAKING APPROPRIATIONS

General Fund

Personnel Services	\$1,837,838
Materials & Services	\$ 609,912
Capital Outlay	\$ 37,300
Transfers	\$ 284,114
Contingency	\$ 372,758
Unappropriated Ending Fund Balance	<u>\$ 821,614</u>
Total:	<u>\$3,963,537</u>

Equipment Reserve Fund

Capital Outlay	\$ 174,000
Reserved for Future Expenditure	<u>\$ 370,820</u>
Total:	<u>\$ 544,820</u>

Debt Service Fund

Debt Service	\$ 187,013
Unappropriated Ending Fund Balance	<u>\$ 62,084</u>
Total:	<u>\$ 249,096</u>

Employment Reserve Fund

Reserved for Future Exp	\$ 99,544
Total:	<u>\$ 99,544</u>

Building Reserve Fund

Capital Outlay	\$ 40,000
Reserved for Future Exp	<u>\$ 79,196</u>
Total:	<u>\$119,196</u>

Technology Reserve Fund

Reserved for Future Exp	<u>\$ 11,922</u>
Total:	<u>\$ 11,922</u>

Total Appropriations, All Funds

\$3,542,935

Total Unappropriated and Reserve Amounts, All Funds

\$1,445,180

TOTAL ADOPTED BUDGET

\$4,988,115* (*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 \$175,532 for bonds;

and that these taxes are hereby imposed and categorized for tax year 2015-2016 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..... \$175,532

The above resolution statements were approved and declared adopted on this 16th day of June 2015.

Chuck Newport, President

Bill Rainey, Vice President

Donald Boyd, Secretary/Treasurer

Heather Johnson, Director

Roger White, Director