

SISTERS – CAMP SHERMAN RURAL FIRE PROTECTION DISTRICT



Fiscal Year
2018-2019

Proposed Budget Document

Sisters-Camp Sherman Rural Fire Protection District

“Protecting Life and Property through Quality Service”



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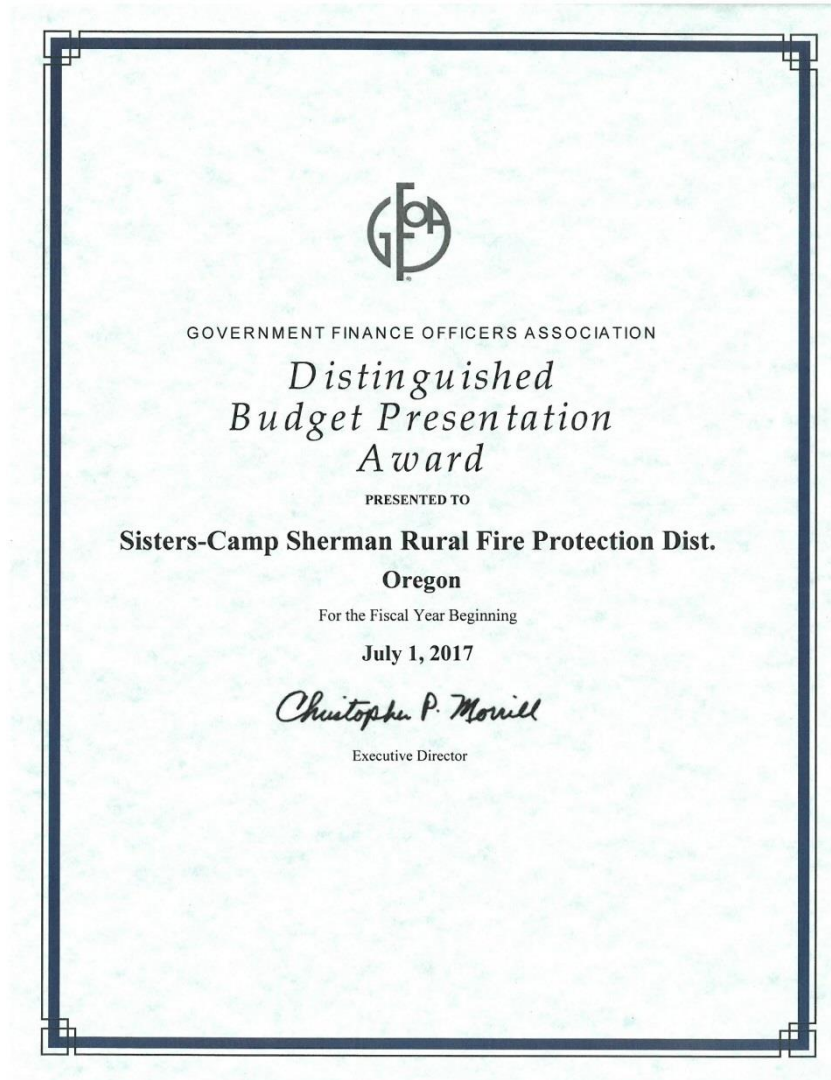
MILLI FIRE OUTSIDE SISTERS – AUGUST, 2017 (PHOTO CREDIT: GREGG KERBER)

INTRODUCTION

Welcome to the proposed budget of the Sisters-Camp Sherman Rural Fire Protection District for the fiscal year 2018-2019 which runs from July 1 through June 30. This Budget has been prepared with many hours of staff time and consideration from all staff as well as a participating board member on the budget team.

We hope you will find the information helpful and bring an open budget discussion. The District strives to provide transparency in its finances and encourages community participation in deciding the priorities of the District.

DISTINGUISHED BUDGET AWARD



Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Sisters-Camp Sherman Rural Fire Protection District, Oregon, for its Annual Budget for the fiscal year beginning July 1, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

INTRODUCTION OF MEMBERS

BOARD OF DIRECTORS

Term Expires

Position 1: Heather Johnson	<i>June 30, 2021</i>
Position 2: Roger White	<i>June 30, 2021</i>
Position 3: Jack McGowan (Secretary/Treasurer)	<i>June 30, 2021</i>
Position 4: Chuck Newport (President)	<i>June 30, 2019</i>
Position 5: Bill Rainey (Vice President)	<i>June 30, 2019</i>

BUDGET COMMITTEE

Term Expires

Ken Jones	<i>June 30, 2019</i>
Connie Dingeman	<i>June 30, 2019</i>
Russ Morrison	<i>June 30, 2018</i>
Chris Tosello	<i>June 30, 2018</i>
Jeff Tryens	<i>June 30, 2018</i>

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

DISTRICT ADMINISTRATIVE STAFF

Roger Johnson, Fire Chief	Serving Since 2012
Tim Craig, Deputy Chief of Operations	Serving Since 2015
Doug Green, Interim Fire Safety Manager	Serving Since 2018
Kay Johnson, Finance Manager	Serving Since 2014
Julie Spor, Administrative Assistant	Serving Since 2003

MISSION, VISION AND VALUES

MISSION STATEMENT

“Protecting life and property through quality service!”

VISION STATEMENT

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

VALUE STATEMENTS

We value:

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

FIRE STATIONS

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



STATION 701 – MAIN FIRE STATION & ADMINISTRATION OFFICE

301 South Elm Street – Sisters, Oregon



STATION 702 – TOLLGATE SUBDIVISION

69351 Lariat Street – Sisters, Oregon



STATION 703 – SQUAW CREEK CANYON RECREATIONAL ESTATES SUBDIVISION

17233 Buffalo Drive – Sisters, Oregon

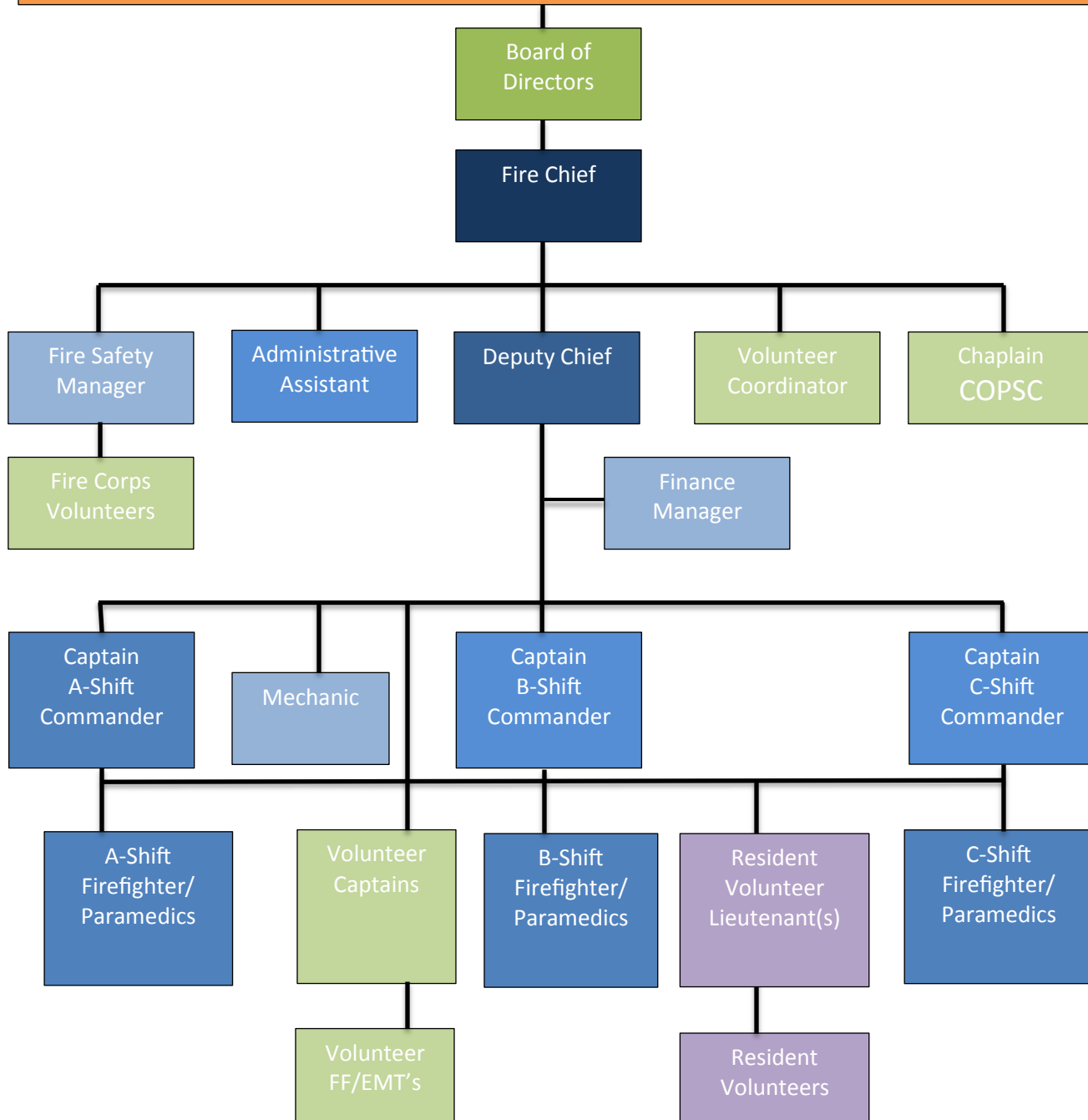


STATION 704 – CAMP SHERMAN

13033 SW FS Road 1419 – Camp Sherman, Oregon

ORGANIZATIONAL CHART

Residents of the Sisters-Camp Sherman Rural Fire Protection District



PERSONNEL SUMMARY

PAID PERSONNEL BY DEPARTMENT	Actual 2014/15	Actual 2015/16	Actual 2016/17	Budget 2017/18	Budget 2018/19
Administration					
Fire Chief	1.00	1.00	1.00	1.00	1.00
Part Time - Fire Safety Manager	0.50	0.50	0.50	0.50	0.50
Part Time - Finance Manager	0.50	0.50	0.50	0.50	0.50
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Operations					
Deputy Chief of Operations	1.00	1.00	1.00	1.00	1.00
Part Time – Training Officer	0.00	0.00	0.00	0.25	0.00
Shift Commanders	3.00	3.00	3.00	3.00	3.00
Firefighter/Paramedics	6.00	6.00	6.00	6.00	6.00
Temporary Firefighters/Paramedics	0.00	0.00	0.20	0.33	0.00
Maintenance					
Part Time - Mechanic	0.30	0.30	0.21	0.40	0.25
Part Time - Cleaning Staff	0.03	0.03	0.07	0.08	0.10
Part Time - General Maintenance	0.40	0.40	0.38	0.40	0.40
Volunteers					
Part Time - Volunteer Coordinator	0.02	0.02	0.02	0.02	1.02
Board Members	0.03	0.03	0.03	0.03	0.03
	13.78	13.78	13.91	14.51	14.80

SUMMARY OF PERSONNEL CHANGES

Review of the Past Year

A temporary training officer was hired last year to create a training program for the District. This position is not expected to be continued. Last year also required a temporary firefighter to backfill a long-term injury. The Captain is back at full duty and the temporary position has been eliminated.

Planning for the Upcoming Fiscal Year

If the District receives the Volunteer Recruitment and Retention grant, it will fund a full-time Volunteer Recruitment and Retention Coordinator position for four years.

ABOUT THE DISTRICT

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

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

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

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

The District has 15 employees including 6 Firefighter/Paramedics, 3 Shift Commander/ Paramedics, a Deputy Chief, a Fire Chief, a Fire Safety Manager, an Administrative Assistant, a Finance Manager, and a Mechanic. The District relies heavily on its 65 volunteers including Resident Volunteers and Fire Corps members. The District funded a temporary part-time Training Officer in the 2017/18 budget year.



Top 10 IN SISTERS



FIVEPINE LODGE



SISTERS MOVIE HOUSE



PONDEROSA LODGE



RAY'S GROCERY STORE

TOP 10 TAXPAYERS IN SISTERS

Source: Deschutes County Assessor's Office

1. Bend-Third LLC et al
2. Best Western Ponderosa Lodge Inc.
3. Penn Street LLC
4. Willitts LLC
5. Sisters Commercial II LLC
6. Sisters Self Storage LLC
7. Dancing Trees Trust
8. FivePine LLC
9. Fish Barrell LLC
10. 3 Sisters Partners LLC

TOP 10 EMPLOYERS IN SISTERS

Source: EDCO 2017 Sisters Profile

1. Sisters School District.....126
2. US Forest Service.....65
3. Three Creeks Brewing.....55
4. ENERGYneering Solutions.....53
5. Ray's Food Place.....52
6. Sisters Coffee Company.....50
7. Sisters Athletic Club.....41
8. Five Pine Lodge.....40
9. Metabolic Maintenance.....35
10. Bi-Mart.....33



SISTERS HIGH SCHOOL

POPULATION AND DEMOGRAPHICS

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

The town of Sisters takes its name from the iconic Three Sisters Mountains that dominate its western skyline. Each of the three volcanic peaks-North Sister, Middle Sister, and South Sister (Faith, Hope, and Charity are their Native American names) – exceed 10,000 feet.



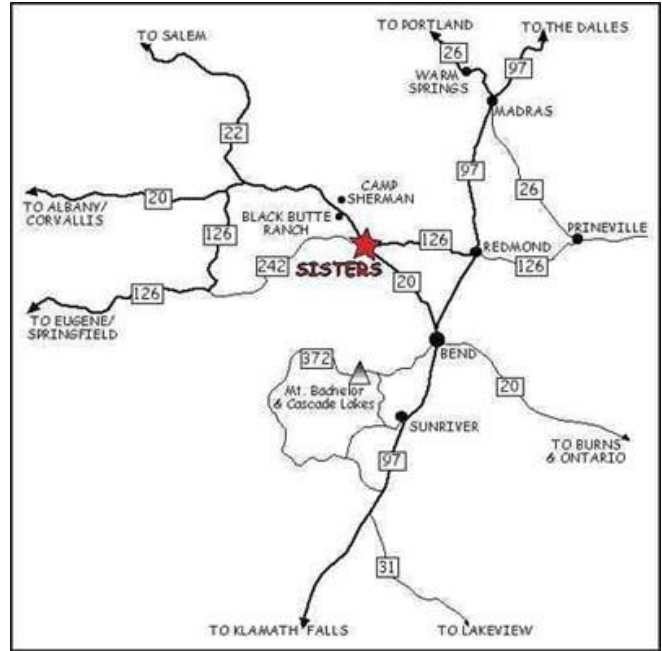
Sisters' history closely follows that of the Pacific Northwest. Three miles northeast of Sisters' current location, Camp Polk was established in 1865 as a military post to respond to the potential threat of Paiute Indians in the area. Homesteaders quickly replaced the military after discovering there was no conflict and soon established ranches, a store, and a post office. In 1888 the post office and about twenty families relocated southwest to what is now the City of Sisters. The next one hundred years were dominated by sheep grazing, cattle ranching, and logging. In May 1923, ten downtown businesses and several residences were lost due to a garage fire. The following year Sisters was aflame again due to the Gist Hotel fire. "Half of Pioneer Town Is Leveled by Flames," was written in The Bend Bulletin. By the 1970s not only was logging in serious decline but so was the City of Sisters. The leading Sisters resort, Black Butte Ranch, persuaded the city to revitalize the town by focusing on tourism. Utilizing an 1880's Western building theme inspired by the town's heritage, Sisters was transformed and became an attraction for tourists worldwide.



Today Sisters and its larger surrounding area (known as "Sisters Country") is recognized for an outstanding school system, abundant outdoor recreational opportunities, a rich arts and cultural scene, and a rural, community-focused, top-quality lifestyle. The downtown is characterized by small and authentic lifestyle retail stores and restaurants.

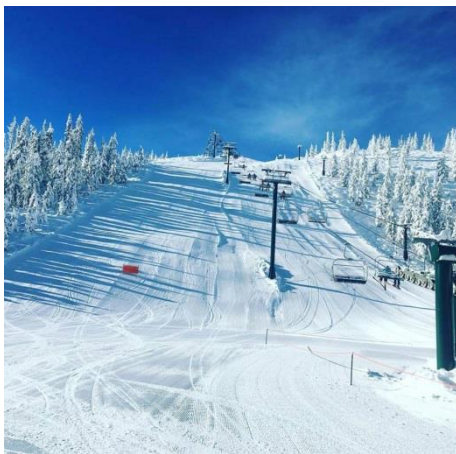
Source: Economic Development of Central Oregon (EDCO 2017 Sisters Profile)

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

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

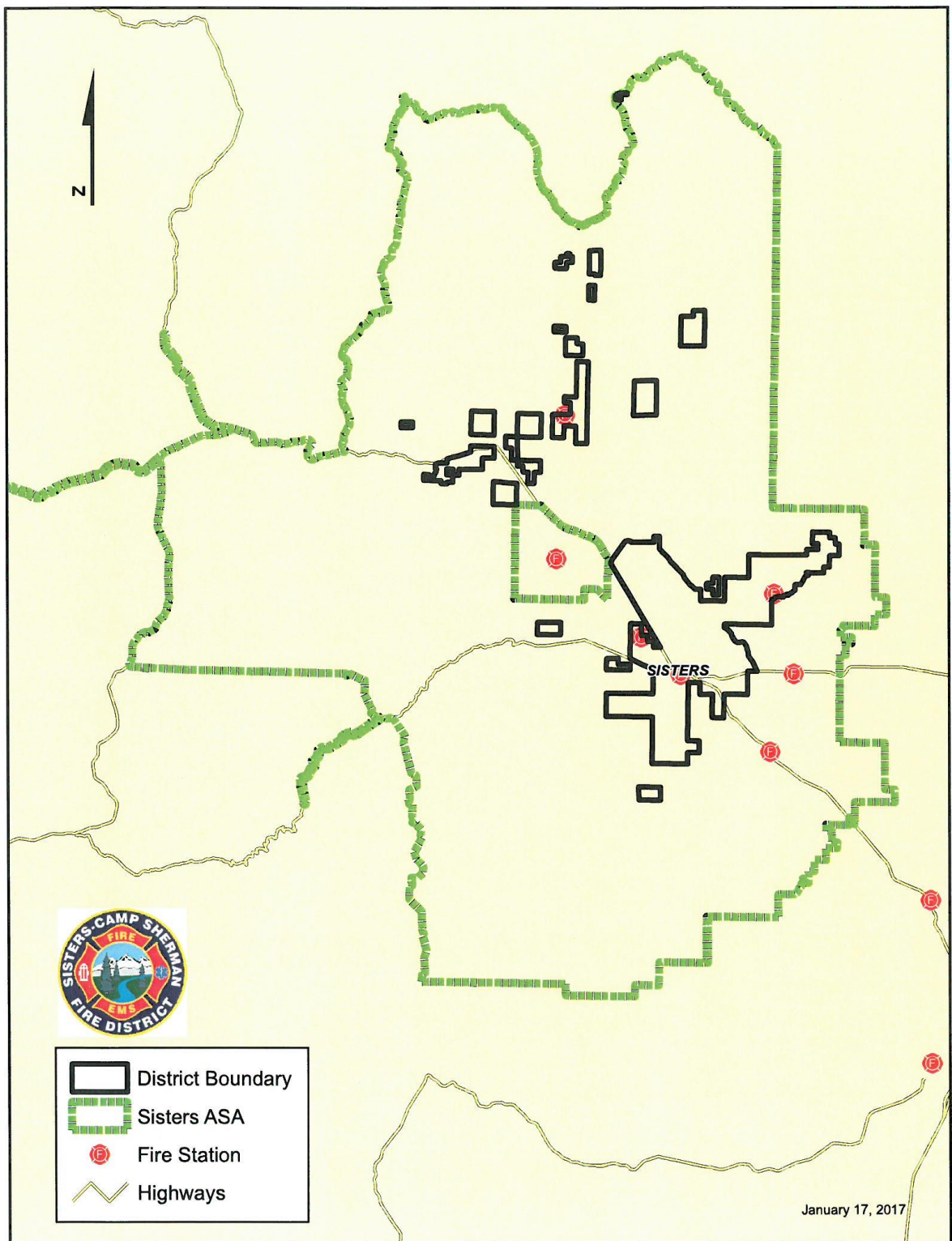


Hoodoo is a ski resort located near the summit of Santiam Pass on Highway 20. While outside the Fire District boundaries, the ski resort is located inside the District's ambulance service area.



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

GEOGRAPHICAL MAP



POLICIES AND PROCEDURES

The District operates under three policy manuals including:

- Board Policies
- Administrative Policies
- Routine Operational Guidelines/Policies

Board policies are established by the Board of Directors and provide direction to the Fire Chief to carry out the day-to-day administration of the District. These policies are reviewed and as required, revised biennially.

Administrative policies are policies established by the Fire Chief and approved by the Board to direct the day-to-day operations of the District.

Routine Operational Guidelines/Policies are established by the Deputy Fire Chief through approval of the Fire Chief to carry out the District's mission of providing fire and EMS services.

TRAINING

The District's Fire and Emergency Medical Services (EMS) training is made possible through the cooperation and innovation of our members. A comprehensive training schedule, through Target-Solutions software, has been implemented and allows for continuous monitoring/scheduling of fire and EMS training on a daily basis. All mandated training requirements are met including those required under OAR: 259- 009-0065 which details maintenance training for all fire service disciplines.



The District hired a temporary part-time training officer to help build its training program in 2018. This position is temporary and will not carry forward to the upcoming budget year.

“Extrication Training”

BUDGET MESSAGE

Budget Committee Members and Citizens:

I am pleased to present to you the proposed budget for fiscal year 2018/19 for the Sisters-Camp Sherman Rural Fire Protection District. An internal budget committee consisting of the Administrative staff, Career staff, Volunteers and a representative from the Board of Directors worked over the past several months to prepare the budget document. Employees and program managers were encouraged to submit budgetary requests during the preparation of the budget.

Key Economic Factors and Assumptions

Home values in Deschutes County are increasing faster than many places in the United States. The Federal Housing Finance Agency's Dec 2017 report shows home values increasing in the Bend/Redmond area 9.28% from the previous year, a ranking of 49th in the nation. Oregon showed a modest increase of 6.55% (22nd in the country) which was just below the average. This was down from last year's ranking of highest in the country. The Deschutes County Assessor is projecting a 5 ½ - 6% increase in assessed value in 2018/19 for the Sisters-Camp Sherman Fire District. The proposed budget reflects a 5 ½ % increase in revenue.

Property tax increases are limited in Oregon under Measures 47 and 50 to a maximum of 3% increase in valuation for existing properties. Tax growth above this 3% is generally due to new construction. New construction within the City of Sisters included 118 permits for single family homes in 2017. 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.

A new assisted living facility is under construction in Sisters, called The Lodge. Estimated completion is December 2018. This facility will have 28 studio apartments, 28 1-bedroom apartments, and 6 2-bedroom apartments for a total of 62 units. At full capacity, the Lodge will have approximately 75 occupants. An increase in EMS calls once this facility opens is expected at about 1 call per bed per year.

House Price Appreciation by Metro Area for Year ended Dec 31, 2017

State	Rank	5-Yr	1-Yr	Ranking 1-yr
Reno, NV	1	93.61%	11.81%	11
Las Vegas, NV	2	87.98%	13.59%	4
Vallejo-Fairfield, CA	3	87.20%	10.09%	31
Modesto, CA	4	85.69%	9.62%	39
Bend-Redmond, OR	5	84.38%	9.28%	49
Stockton-Lodi, CA	6	83.24%	10.17%	29
Merced, CA	7	82.56%	10.87%	16
Port St. Lucie, FL	8	81.79%	13.65%	3
USA		34.71%	6.68%	

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

Expenditures

Personnel Services

The proposed operating budget for fiscal year 2018/19 is \$5,132,318 including fund transfers. Personnel services account for 47% of the total budget at \$2,437,761. This represents a 14% increase over last year's budget. The increase is largely due to the assumption of receiving the Volunteer Recruitment and Retention Grant which would provide funding for a full-time Volunteer Recruitment and Retention Coordinator for the next four years. If the grant is not approved, the District will not fund this position. The District is staffed with nine career line staff personnel and four FTE administrative personnel (including two half-time staff) along with a part-time mechanic. Cleaning and facilities maintenance are paid positions usually reserved for Resident Volunteers. The District also has eight Resident Volunteer firefighters, one EMS scholarship student and 56 Volunteer firefighters, EMS, and Fire Corps volunteers. In 2017, the District responded to 1,180 emergency incidents.

Salary: Salary and benefits for career employees are reviewed by the Board of Directors every two years. The Board reviews comparable salary information with career departments in the tri-county region along with similar size departments in the state when making salary and benefit decisions. A review was completed for the 2017/18 budget and the Board has approved a new salary schedule for all employees. Salary adjustments varied by rank and tenure within the District. Many employees also receive step raises consistent with the approved salary schedule. A COLA of 2% was approved for the 2018/19 budget year. The District averages the Social Security COLA, and CPI-W and CPI-U for this calculation.

Medical Insurance: The District provides a medical insurance plan for its full time employees. In addition to the medical insurance plan, the District provides a VEBA Health Reimbursement Plan with variable contributions depending on the size of the family covered by the plan. The District participates in the Oregon Fire Chiefs Association (OFCA) group plan through Special Districts Insurance Services (SDIS). Group Health insurance costs are expecting a large increase of 14% due to higher than anticipated medical claims. Oregon market rates increased an average of 23% in 2016 and 27% in 2017. Medical claims for Oregonians have been higher than expected, and federal programs aimed at limiting risk for insurers have ended. Many health insurers have also chosen to shrink their presence in some areas of the state. The District has opted to stay with the OFCA group for this year.

PERS: The District participates in the Oregon Public Employees Retirement System (PERS). PERS contracts with Milliman and Associates to provide independent agency audits of retirement accounts. This report showed how extremely underfunded the

Pension Assets (12/31/16)	\$2,531,399
Actuarial Accrued Liabilities	<u>\$6,208,356</u>
Underfunded	(\$3,676,957)

District's PERS account is and gave assumptions for PERS rates for the 2019/21 years. These rates are an increase of 38.5% over the previous two-year rates. The District is considering options to help mitigate these future expected increases by creating a possible "side account" within PERS. When an employer makes a lump-sum payment to prepay part or all of its unfunded actuarial liability (UAL), the money is placed in a special account called a "side account." This account is attributed solely to the employer making the payment and is held separate from other employer reserves. For the 2017/18 budget year, the District opted to transfer funds set aside for the Equipment Fund to the PERS Employment Reserve account and will also use the 2018/19 reserve funds to maximize its savings. The District hopes to be able to take advantage of the State of Oregon's matching grant funds to help with its side account within PERS. In addition, the District will consider opting into the pooled accounts with PERS to insure against potential anomalies. The good news is that for 2017, PERS had very good returns at 15.3% which was much higher than anticipated.

Materials and Services & Capital Outlay

Materials and Services account for 17% of the budget at \$863,819 with Capital Outlay accounting for less than 1% at \$25,568. Facilities and Equipment Master Plans were finalized in 2016. These plans provide annual funding into reserve accounts to prepare for replacement of aging apparatus and equipment and building repairs. The District has a goal in the 2018/19 budget year to update the Equipment Master Plan due to the increased demands on funds for the PERS liability. The District will consider other options for funding vehicle replacements.

Debt Service

The proposed budget represents the second year of a 10-year Bond with Columbia Bank. The original bond was a 20-year bond dated 2007 with interest rates around 4.25%. The District refinanced this bond in 2016 and it expires 2/1/2027. The bond is for \$1,880,000 and the interest rate is 1.87%. Payments in the 2018/19 budget year total \$150,000 for principal and \$32,164 for interest.

Contingency

The Board of Directors' financial management policy dictates that the Operating Contingency will be ten percent of expenditures (not including transfers or grants). The proposed budget reflects this contingency amount at \$292,715. Contingency amounts are used in cases outside of normal operating expenditures.

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 does not include grants and is 5/12 of Personnel Services, ¼ of Materials & Services, ¼ Capital Outlay, less 5/12 ambulance income. Staff has allocated \$933,765 for the projected Ending Fund Balance.

Fund Transfers

Staff is proposing to transfer \$578,690 into the Reserve Funds. Building Fund to receive \$45,000, and Employment fund to receive \$479,690 for the PERS Reserve. Equipment Fund to receive \$54,000.

Significant Budget Items

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

- The budget reflects an adjustment to the 2017/18 budget from transferring \$245,948 originally scheduled for the Equipment Fund to the Employment Reserve fund for PERS. In addition \$155,450 originally scheduled for the Building Fund was transferred to the Employment Reserve Fund for PERS. This is to create a side account to offset future PERS increases.
- | 2017/18 Fiscal Year | Budgeted | Actual |
|--------------------------------|------------|------------|
| Employment Reserve Fund | \$ 55,000 | \$ 465,399 |
| Building Reserve Fund | \$ 205,450 | \$ 50,000 |
| Equipment Reserve Fund | \$ 245,948 | \$ - |
| Technology Reserve Fund | \$ - | \$ (9,001) |
| TOTAL | \$ 506,398 | \$ 506,398 |
- The Technology Reserve Fund was dissolved and remaining funds of \$9,001 were transferred to the Employment Reserve Fund.
 - The District will create a new Equipment Master Plan and consider options for funding replacement vehicles.
 - A 2% COLA was calculated using the Social Security COLA, CPI-W and CPI-U.
 - Budget assumes approval of the following grants:
 - Car Seat Grant.....\$2,000
 - IAFC Fuels Reduction Grant.....\$50,000
 - FEMA SAFER Grant for Volunteer Recruitment and Retention.....\$300,000
 - Other Miscellaneous Grants.....\$2,500
 - The Fire Safety Manager position is currently being filled with a temporary 6-month person for eight hours per week. The District will establish a hiring process to fill this position permanently with a half-time person.
 - Office Equipment capital outlay includes replacing five computers under the computer replacement plan.
 - Training funds have been increased in both Administration and Operations in implementing the goals to ensure current employees are qualified to apply for promotional positions and attain training and certification consistent with their responsibilities and job description.

- Training equipment purchase of \$2,043 for manikin needed for Fire Corps CPR training.
- Created a Mechanic pay scale that reflects what the market is paying for this position.
- Increases in facilities supplies and utilities are expected with the creation of sleeping quarters at the Camp Sherman fire station (704).
- The engineering plan to redesign the bay doors at the Squaw Creek Station (703) will not be done in the 2017/18 fiscal year so was moved to the 2018/19 fiscal year.
- The District is participating in the regional Assistance to Firefighters Grant proposal to help with upgrading its communications equipment as directed by the FCC. This is a matching grant where the District will be responsible for 5-10% for its support. Bend Fire has agreed to manage the Grant. The District has budgeted \$25,000 for its portion of the grant in 2017/18. Additional funds were needed for more radios.
- Because 911 is taking over the radios and communications, the District no longer needs funds for licenses, fees, or repairs for communication.
- Monthly reimbursement allowances for Resident Volunteers increased to \$350/month. In addition, the Resident Volunteer program currently does not allow reimbursements for the EMS only Resident Volunteers. This budget reflects the option to provide the reimbursement for all nine Resident Volunteers whether focusing their studies on Fire, EMS, or both. Also included is an additional \$100/month for a Resident Volunteer staffing the Squaw Creek Station 703, and \$200/month for two Resident Volunteers staffing the Camp Sherman Station 704.

2017-2018 History

Total revenue for the District has exceeded budgeted amounts by 1.83% as of April 12, 2018. This increase is mostly due to a higher than anticipated ending fund balance from 2016/17 as well as conflagration revenue for personnel and equipment deployed to two Oregon conflagrations and two California conflagrations.

The beginning fund balance for 2017/18 was \$1,707,557 which was 7% more than projected. This increase was attributable to lower material costs, and tax collections that exceeded projections.

Ambulance revenue in 2017/18 is about the same as 2016/17. While rates were increased this year to coincide with actual costs and in line with other local agencies, the number of ambulance transports decreased over the previous year. Medicare/Medicaid is the large portion of what is billed out, and these programs cap what they will reimburse. Total ambulance revenue receivable as of March 31, 2018 was \$175,964. The District assumes 40% allowance for uncollectible amounts, leaving a net receivable of \$105,578. Most of these are current accounts. Only 14% of these amounts are older than 60 days.

The Fire Corps has been very busy this past year with increasing the number of AED's in the community, smoke alarm checks, car seat safety checks, blood pressure screenings, installing address signs, and providing CPR/First Aid classes for the community. A senior safety program was also started with other community partners. Over 2,532 hours of Fire Corps volunteer time was provided in 2017.

A one-acre partition of the training grounds was paved this year allowing for further improvements to the site and the ability for personnel to use the training grounds for training.

The District installed propane heaters in the bay area, freeing up the ability to use the backup generator to provide power to most circuits in the main fire station in case of an emergency or the loss of electricity.

The District experienced severe damage to its main fire station and the Squaw Creek station during the snow storms in early 2017. The District's insurance company paid for the costs to repair the buildings and replaced the roofs on both stations. The District applied for and received a FEMA payment of \$11,210 covering much of the extra costs the District sustained for snow removal which insurance did not cover.

The District deployed personnel and equipment on two Oregon conflagrations (the Milli Fire and the Eagle Creek Fire) as well as two California conflagrations in October and December. Personnel costs and revenue for these fires totaled \$109,398. Apparatus revenue totaled \$70,193.

The District received more donations than anticipated largely due to the appreciation of the community in dealing with the Milli Fire and other deployments.

The District sold surplus apparatus and vehicles included in the miscellaneous revenue of \$58,398.

FISCAL YEAR 2018-2019

The proposed operating budget for fiscal year 2018/2019 is \$5,132,318. The proposed budget includes a 5.5% increase in taxable assessed value and assumes a 94% tax collection rate.

The Personnel Services categories include step increases for permanent employees and a 2% cost of living adjustment. Seven employees are at the top of the salary schedule. Once employees reach the top of the salary schedule they no longer receive step raises. Employees do receive longevity pay and cost of living adjustments once reaching the top of the salary schedule.

Health insurance premiums experienced a 14% increase in costs. The District stayed with the OFCA group which moved under the SDIS umbrella. Health insurance claims for this OFCA group were higher than anticipated.

PERS is the largest liability looming over the District with its account funded at only 41%. This is discussed in other areas of the budget, but is the main focus for the District this fiscal year.

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 is facing large increases in its PERS rates due to its account being underfunded. PERS rate hikes are a problem all around the state and the country. There are several causes. The Public Employees Retirement System Board recently lowered its investment return assumption from 7.5 percent to 7.2 percent, which is the primary reason the system's unfunded liability climbed from \$21.8 billion at the end of 2015 to \$25.3 billion at the end of 2016. The PERS Board also has been allowing employers to underfund the system by billions of dollars each biennium, and that unpaid bill is collecting interest and adding to the deficit. In addition, the District did not join the pool and thus individual anomalies had a large effect on its liabilities. The State of Oregon is creating a matching 25% grant program that the District hopes to take advantage of to help create a side account and offset potential future increases. No funds are allowed to be borrowed to be eligible for the 25% matching grant, so the District must save aggressively and find savings where it can. The Board of Directors started a PERS reserve account a couple of years ago to try and help offset the imminent cost increases and this year has created a goal to save \$1.2M in order to be eligible for the maximum \$300,000 matching grant that the State of Oregon is offering to encourage public employers to help decrease the deficit in the fund. The State is expected to start funding this in 2020. The District has proposed limiting the transfers into the equipment and building funds for the 2017/18 and 2018/19 fiscal years to be prepared for this investment.

The District is confident it will be able to manage through this PERS crisis and continues to be diligent in how it budgets its revenues and expenditures conservatively.

Respectfully Submitted,

Roger Johnson

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



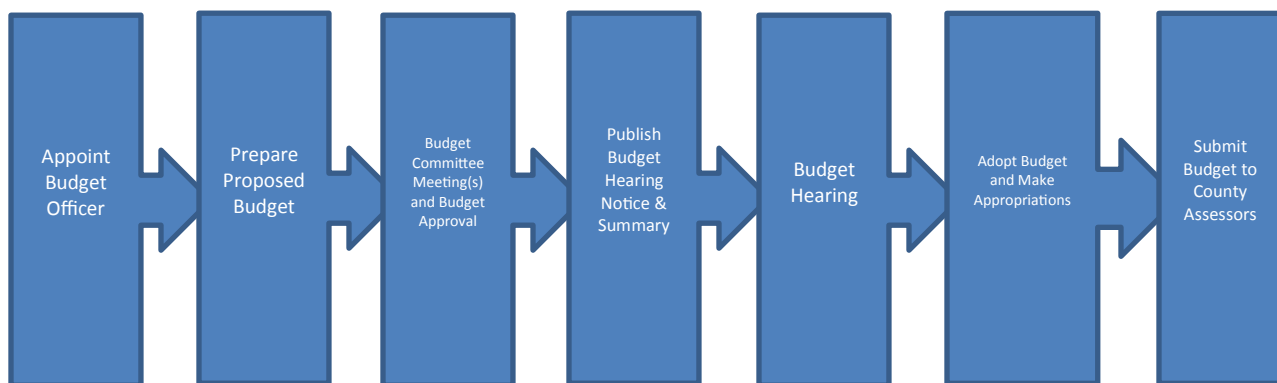
BUDGET PROCESS

The budget process for the District begins with appointment of the budget officer which, for the 2018/19 fiscal year, is the Fire Chief. The public is always invited to attend all Budget Committee meetings.

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

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

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



BUDGET CALENDAR

BUDGET CALENDAR FOR FISCAL YEAR 2018/19

Appoint Budget Officer and Approve Budget Calendar	February 20, 2018
Budget Team Meetings	Mar – April, 2018
Budget Committee Workshop	March 20, 2018
Print 1 st Notice of Budget Committee Meeting	April 30, 2018
Deliver Proposed Budget to Committee	May 4, 2018
Print 2 nd Notice of Budget Committee Meeting	May 7, 2018
Budget Committee Meets	May 15, 2018
Budget Committee Meets Again, if Needed	May 16, 2018
Publish Notice of Budget Hearing and Summary Budget	June 4, 2018
Budget Hearing	June 19, 2018
Board Meeting to Enact Resolutions to Adopt Budget, Make Appropriations, Impose and Categorize Taxes	June 19, 2018
Post Budget on District Website	June 30, 2018
Submit 2 Copies Tax Certification to Assessors (LB-50)	July 13, 2018
Submit Copy of Budget to County Clerks	September 28, 2018

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

BUDGET AND FINANCIAL POLICIES

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

The 2018/2019 fiscal year budget has been prepared after analyzing, evaluating, and justifying requests from all divisions, and represents the requested financial support for the operation of the functions of Sisters-Camp Sherman RFPD.

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

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

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

Fund Accounting

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

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

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

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

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

Basis of Accounting and Budgeting

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

GENERAL FUND

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

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

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

Restricted Reserve Funds

Sisters-Camp Sherman Fire District has set aside three (3) Reserve Funds for unanticipated costs and one (1) Reserve Fund for Debt Service. Maintaining a “restricted reserve” line item in the annual budget is an appropriate way to provide the District with financial liquidity in the event of unanticipated expenses and saving for future large expenditures.

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

Volunteers Department – Expenses related to the Board of Directors stipend and volunteer coordinator compensation. Includes expenses related to training volunteers, rewarding volunteers, public education and other activities through the Fire Corps volunteers and the Association. This department also includes expenses for the Resident Volunteer program and the scholarships provided to them.

EMPLOYMENT RESERVE FUND

PERS Reserve for Future Expenditure – Saving to create a side account in the PERS investment fund to help offset future increases and decrease the District's unfunded liability.

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

BUILDING RESERVE FUND

Training Center – Costs related to upgrading the training grounds.

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

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

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

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

EQUIPMENT RESERVE FUND

Vehicles – Fleet replacement costs.

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

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

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



STRUCTURAL FIRE ENGINE 721

DEBT SERVICE FUND

Bond tax revenue and principal and interest payments on the bond to build Fire Station 701 in 2007. This was originally a 20-year, \$2.5M Bond. After refinancing, the Bond is now a 10-year, \$1.88M Bond at 1.87%.

Rural Fire Protection Districts formed under ORS Chapter 478 are limited to the total amount of indebtedness they may incur, which includes both general obligation bonds and other financing liabilities. At no time may the aggregate amount of debt liabilities exceed one and one-fourth percent (0.0125) of the District's real market value, which for 2017/18 is \$1,442,229,808. The District's legal debt limit for the 2018/19 fiscal year is approximately \$18,027,872.

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, 2018, the remaining balance of the debt is \$1,720,000. The bond is for 10 years and will be paid off February 1, 2027. The original interest rate was between 4.25% and 4.5%. The District refinanced the bond at the end of 2016 and the new interest rate is 1.87%. The District has no other debt.



RESIDENT VOLUNTEER CHRISTIANA DAVIS

FINANCIAL POLICY OVERVIEW

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

Financial Policy Principles

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

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

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

FISCAL POLICY STATEMENTS:

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

Authority:

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

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

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

Debt Policy:

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

Capital Expenditures:

Capital Expenditures are funds the District intends spend to buy, maintain, or improve its fixed assets, such as buildings, vehicles, equipment, or land. It is considered a capital expenditure when the asset is newly purchased or when money is used towards extending the useful life of an existing asset, such as repairing the roof.



(Deputy Chief Craig, Lieutenant Beiler, Fire Chief Johnson)

RESIDENT VOLUNTEER LIEUTENANT RACHELLE BEILER PINNING CEREMONY

STRATEGIC PLAN / GOALS / OBJECTIVES

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

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

Strategic Goals

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

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

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

Sisters-Camp Sherman RFPD Board Goals

Done?	2017/18 Objectives/Activities	Fund	Department	Emergency Response meets demands	Effective Communications	Utilize data effectively	Financial Management	Fire Prevention / Public Education
	Audit to Standards of Coverage	G	O	X		X		
	Active volunteers at each station	G	V	X				
✓	Increase Interagency Cooperation	G	All	X	X			
✓	Encourage diversity in department	G	V	X				
✓	Increase preparedness natural disasters	B	M	X				
✓	Prepared for acts of violence	G	O	X				
✓	Maintain Deschutes Co. ASA franchise	G	O	X				
	Maintain Fleet Maint/Replacement	B	M	X				
✓	Staff participation in local clubs/orgs	G	A, O		X			
✓	Members aware of goals/activities	G	A		X			
	Access to electronic pre-fire plans/photos	G	O, M			X		
	Collect 75% engine company response billing	G	A				X	
✓	Businesses receive evaluation every 3 yrs	G	O					X
✓	New businesses receive consultation	G	A					X
✓	Information weekly on social media	G	A		X			X
✓	Senior Safety Program	G	V					X
✓	Complete dorm addition at Station 704	B	M	X				
	Modify bay doors at Station 703	B	M	X				X
	Complete emergency back up power at 701	B	M	X				

Done?	2018/19 Objectives/Activities	Fund	Department	Emergency Response meets demands	Effective Communications	Utilize data effectively	Financial Management	Fire Prevention / Public Education
	Implement PERS liability plan	E	A				X	
	Active Volunteer Force	G	V	X				
	Interagency Cooperation	G	All	X				
	Employees qualified for promotions	G	A, O	X				
	Personnel trained and certified	G	A, O	X				
	Access to electronic pre-fire plans/photos	G	O, M			X		
	Add one FireWise Community	G	A					X
	Increase smoke alarm inspections	G	V					X
	Manage Firemed program internally?	G	A				X	
	Review Standards of Coverage document	G	A			X		
	Update Apparatus and Equipment Plan	Q	A				X	

Department Codes:

A = Administration
O = Operations
M = Maintenance
V = Volunteers

Fund Codes:

G = General
E = Employment Reserve Fund
Q = Equipment Reserve Fund
B = Building Reserve Fund

Priorities specific to 2017/18 calendar year

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

(1.2) Meet or exceed the adopted standards of coverage for emergency response.

- ✓ Oregon State Fire Marshal's office created custom report of 2017 data.
- ✓ Completed training class on how to create our own custom reports.
- ✓ Training scheduled for career staff to ensure consistent data entry.
- Analyzing report to determine if it can be utilized for auditing Standards of Coverage.

(1.4) Maintain an active volunteer force in each station area with at least one officer, one Engineer and three Firefighters.

- ✓ Completed recruitment drive.
- ✓ Held volunteer recruitment academy.
- ✓ Constructed dorm room at Camp Sherman station 704.
- ✓ Solicited partnerships with local businesses in Camp Sherman.
- ✓ Held fire station Open House.
- ✓ Held Women's Fire Service Day.
- Still need more volunteers in Camp Sherman.

(1.7) Increase interagency cooperation with neighboring agencies.

- ✓ Interagency Chief Officer Coverage MOU has been approved by all three agencies.
- ✓ Interagency Coordination committee formed and work groups established.
- ✓ Applying for two joint grants.

(1.8) Encourage diversity within the department.

- ✓ Hosted Juntos (Latino) program at the fire station.
- ✓ Sisters High School education partnership.
- ✓ Hosted Women's firefighting and EMS camp.

(1.9) Increase preparedness and capabilities to respond to natural disasters.

- ✓ New propane heaters installed in apparatus bays.
- ✓ Electrical engineering completed.
- Electrical work still needs completed. Bids much higher than estimated.

(1.10) Increase preparedness and capabilities to respond to acts of violence in public facilities.

- ✓ Hosted community preparedness class for community leaders.
- ✓ Holding practical exercise for emergency response agencies and partners.
- ✓ Providing training for career and volunteer staff.

(1.15) Maintain franchise for Deschutes County Ambulance Service Area #7.

- ✓ Provided only application for the Sisters franchise.
- ✓ Franchise period extended to a 10-year term.

(1.17) Fleet maintained in accordance with industry recommendations and fleet replacement is maintained per NFPA standards.

- ✓ All three ambulances received annual inspections.
- ✓ Remaining fleet scheduled to receive annual inspections
- Transfers to Equipment Reserve for 2017/18 and 2018/19 moved to PERS fund reserves.

Goal #2: Maintain effective internal and external communications.

(2.2) Staff participates in local civic clubs and organizations.

- ✓ Created policy to encourage volunteerism among staff.
- ✓ Chief Johnson serves on Board for Sisters Kiwanis Club.

(2.4) Support and coordinate services with partnering agencies. (See 1.7)

(2.5) Department members are aware of the goals and activities of the organization.

- ✓ Goals reviewed quarterly with the Board as well as staff.
- ✓ Encourage staff participation at Budget team meetings.
- ✓ Strategic and Master plans are uploaded to Target Solutions.
- ✓ Staff meetings held monthly with all career personnel.
- ✓ Chief Johnson attends Association meetings and updates personnel regarding programs and goal status.
- No data to share monitoring performance to Standards of Coverage.

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

(3.5) Personnel shall have access to electronic copies of pre-fire plans and photos in response vehicles.

- ✓ This goal is not yet complete, but is in process.

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

(4.6) Collect 75% of engine company response billing.

- ✓ Currently collecting about 50%; data collection is improving.

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

(5.2) Business owners to receive an Engine Company Fire & Life Safety Evaluation every three years.

- ✓ Once shift has completed their goal. Two other shifts are 50% complete.

(5.3) All new businesses shall receive a Fire Safety Consultation.

- ✓ Fire Safety Inspection with business owner or manager conducted.

(5.4) Fire and life safety information shall be published on a weekly basis through social media, print, radio or television.

- ✓ Published at least one public service announcement weekly to promote fire and EMS safety both in newspaper and/or social media.

(5.8) An all-risk senior citizen safety program explored, developed and initiated within the District.

- ✓ Fire Corps participating in Senior Alliance Program.
- ✓ Heather Miller leading a Senior Safety Committee.
- ✓ Co-sponsored a fall prevention program.

Other Goals:

Complete the dormitory addition at Station 704.

- ✓ The dormitory addition is nearly completed at the Camp Sherman Station 704.

Modify bay door opening at Station 703 to provide three openings.

- Awaiting engineering plans from the architect.

Complete emergency back-up power project at Station 701. (See 1.9)



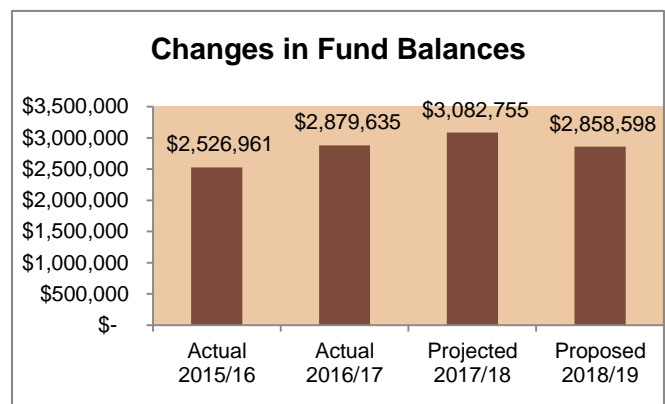
FIREFIGHTERS EXTINGUISH ROOF FIRE IN TOLLGATE

FINANCIAL SUMMARY

Financial Overview – All Funds

	2015/16 Actual	2016/17 Actual	2017/18 Projected	2018/19 Budget
Summary of Revenues				
Property Taxes	2,489,806	2,608,322	2,699,543	2,718,435
Ambulance Transports	368,631	399,244	400,000	400,000
Other Fees for Service	32,906	6,134	12,000	8,815
Fire Med Membership	17,527	18,644	15,400	16,000
Grant Revenue	75	4,175	4,000	354,500
Interest	15,722	29,762	46,140	50,120
Miscellaneous	26,687	11,963	266,591	75,000
Total Revenues	2,951,355	3,078,244	3,443,674	3,622,870
Summary of Expenditures				
Personnel Services	1,786,716	1,870,797	2,199,660	2,437,761
Materials and Services	474,442	517,639	584,340	863,819
Capital Outlay	62,114	142,809	276,678	70,568
Debt Service	187,013	175,925	179,876	182,164
Operating Contingency	2,942	18,400	-	292,715
Total Expenditures	2,513,227	2,725,570	3,240,554	3,847,027
Other Financing Sources (Uses)				
Transfers In	284,114	442,554	506,398	578,690
Transfers Out	(284,114)	(442,554)	(506,398)	(578,690)
Total Other Financing Sources (Uses)	-	-	-	-
Excess of Revenues Over (Under) Expenditures	438,129	352,674	203,121	(224,157)
Beginning Fund Balance	2,088,832	2,526,961	2,879,635	3,082,755
Ending Fund Balance	2,526,961	2,879,635	3,082,755	2,858,598
Increase/Decrease in Fund Balance	21%	14%	7%	-7%

Proposed fund balance reflected for the 2018/19 fiscal year end is a decrease of 7%, however this represents the minimum amount, as operating contingency is appropriated and all line item accounts are reflected to be spent to zero. Since contingency is only spent for unforeseen circumstances and line item accounts are never completely spent in their entirety, this amount will more than likely be higher and carried forward in the ensuing fiscal year as beginning fund balance.



Financial Overview – Breakdown by Fund**OPERATING FUND**

	Actual 2015/16	Actual 2016/17	Projected 2017/18	Budget 2018/19
Revenue				
Revenue	2,781,012	2,874,746	3,257,084	3,512,150
Beginning Fund Balance	1,538,571	1,746,854	1,707,557	1,620,167
Total Resources	4,319,583	4,621,600	4,964,641	5,132,317
Administration				
Personnel	423,718	459,847	485,632	502,205
Materials and Services	110,045	114,085	114,481	139,451
Capital Outlay	1,517	2,635	4,800	7,500
Total Administration	535,280	576,567	604,913	649,156
Operations				
Personnel	1,317,308	1,373,216	1,674,084	1,712,315
Materials and Services	104,454	103,822	125,159	142,209
Capital Outlay	22,657	61,352	13,275	7,318
Total Operations	1,444,419	1,538,390	1,812,518	1,861,842
Maintenance				
Personnel	32,644	28,487	30,317	37,050
Materials and Services	154,166	147,634	164,650	199,600
Capital Outlay	4,217	664	36,000	10,750
Total Maintenance	191,027	176,785	230,967	247,400
Volunteers				
Personnel	9,170	9,247	9,628	186,191
Materials and Services	105,744	152,098	180,050	382,559
Capital Outlay	-	-	-	-
Total Volunteers	114,914	161,345	189,678	568,750
Non-Departmental				
Transfers	284,114	442,554	506,398	578,690
Contingency	2,941	18,400	-	292,715
Unappropriated to Fund Balance	-	-	-	933,765
Total Non-Departmental	287,055	460,954	506,398	1,805,169
Total Expenditures	2,572,695	2,914,041	3,344,474	5,132,317
Ending Fund Balance	1,746,888	1,707,559	1,620,167	-

EMPLOYMENT RESERVE FUND

	2015/16 Actual	2016/17 Actual	2017/18 Projected	2018/19 Budget
Revenue				
Transfers In	50,000	55,000	465,399	479,690
Beginning Fund Balance	37,726	83,850	138,850	604,249
Total Revenue	87,726	138,850	604,249	1,083,939
Expenditures				
PERS Reserve for Future Expenditure	-	-	-	1,000,089
Reserved for Future Expenditure	3,876	-	-	83,850
Total Expenditures	3,876	-	-	1,083,939
 Increase or Decrease in Fund Balance	 46,124	 55,000	 465,399	 479,690

Increase in Employment Reserve Fund is related to saving for setting up a possible side account in PERS to help offset future rate increases. Reserve for future expenditure related to unanticipated costs for labor, separation of service, vacation and retirement payouts.

BUILDING RESERVE FUND

	2015/16 Actual	2016/17 Actual	2017/18 Projected	2018/19 Budget
Revenue				
Transfers In	25,000	145,000	50,000	45,000
Beginning Fund Balance	93,796	118,796	257,462	88,539
Total Revenue	118,796	263,796	307,462	133,539
Expenditures				
Training Center	-	-	128,923	10,000
Station 701	-	3,724	45,000	-
Station 703	-	-	-	35,000
Station 704	-	2,610	45,000	-
Reserved for Future Expenditure	-	-	-	88,539
Total Expenditures	-	6,334	218,923	133,539
 Increase or Decrease in Fund Balance	 25,000	 138,666	 (168,923)	 -

The District created a Facilities Master Plan to save for future expenditures related to maintaining its current buildings at \$2.00/sq ft which is \$60,450 per year. Specific projects outside of related maintenance are in addition to this reserve. Due to excessive snow damage to Stations 701 and 703, insurance already replaced both roofs. The District is opting to put reserves towards PERS for the 2017/18 and 2018/19 budget years.

EQUIPMENT RESERVE FUND

	2015/16 Actual	2016/17 Actual	2017/18 Projected	2018/19 Budget
Revenue				
Transfers In	204,114	242,554	-	54,000
Beginning Fund Balance	324,047	497,557	668,287	664,607
Total Revenue	528,161	740,111	668,287	718,607
Expenditures				
Vehicles	28,139	64,721	3,680	-
EMS Equipment	-	7,103	-	35,000
Fire Equipment	-	-	-	49,000
Reserved for Future Expenditure	2,465	-	-	634,607
Total Expenditures	30,604	71,824	3,680	718,607
 Increase or Decrease in Fund Balance	 173,510	 170,730	 (3,680)	 (30,000)

The District created an Apparatus and Equipment Master Plan allowing for a scheduled fleet replacement plan as well as replacement of EMS and Fire equipment. Annual contribution for fleet replacement plan is \$235,000, EMS equipment is \$5,000, and Fire Equipment is \$49,000. The District opted to put reserves towards PERS for the 2017/18 and 2018/19 budget years. The Equipment Master Plan will be re-evaluated as a goal for this fiscal year.

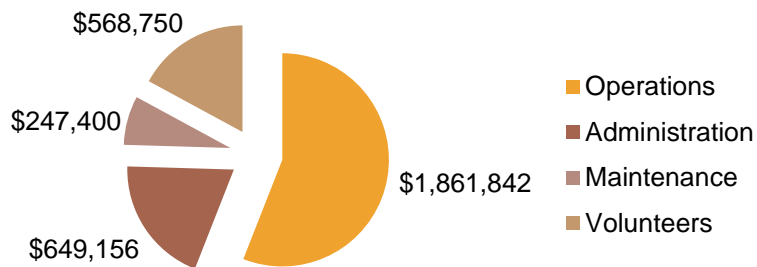
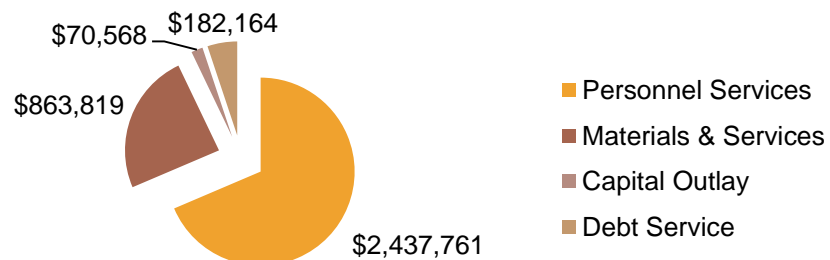
TECHNOLOGY RESERVE FUND (THIS FUND HAS BEEN DISSOLVED)

	2015/16 Actual	2016/17 Actual	2017/18 Projected	2018/19 Budget
Revenue				
Transfers In	5,000	-	(9,001)	-
Beginning Fund Balance	7,120	9,001	9,001	-
Total Revenue	12,120	9,001	-	-
Expenditures				
Reserved for Future Expenditure	3,119	-	-	-
Total Expenditures	3,119	-	-	-
 Increase or Decrease in Fund Balance	 1,881	 -	 (9,001)	 -

The Technology Reserve Fund was dissolved by the Board of Directors and remaining funds were transferred to the Employment Reserve Fund account to save for PERS side account.

DEBT SERVICE FUND

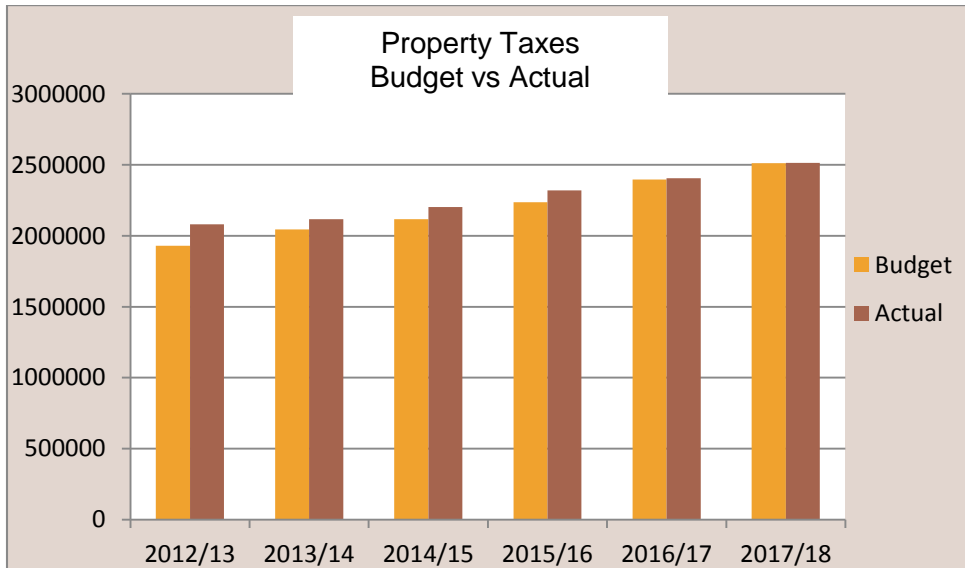
	2015/16 Actual	2016/17 Actual	2017/18 Projected	2018/19 Budget
Revenue				
Property Tax Bond Revenue	170,241	203,388	186,450	110,600
Interest	101	110	140	120
Beginning Fund Balance	87,572	70,903	98,476	105,190
Total Revenue	257,914	274,401	285,066	215,910
Expenditures				
2007 GO Bond Interest Bldg 701	87,013	50,925	34,876	32,164
2007 GO Bond Principal Bldg 701	100,000	125,000	145,000	150,000
Total Expenditures	187,013	175,925	179,876	182,164

2018/19 Expenditures by Department**2018/19 Expenditures by Category**

GENERAL FUND REVENUE

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

District resources include property taxes, ambulance billings, fire contracts, FireMed subscriptions, and other sources. Property taxes are the District's main source of income. The FY 2018/19 budget is projecting a 5.5% 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 2018. The projected property taxes to be received in 2018/19 are \$2,607,835, including prior year taxes. The District continues to maintain a conservative approach when budgeting property taxes as seen in the graph below which illustrates budgeted tax dollars versus actual dollars received.



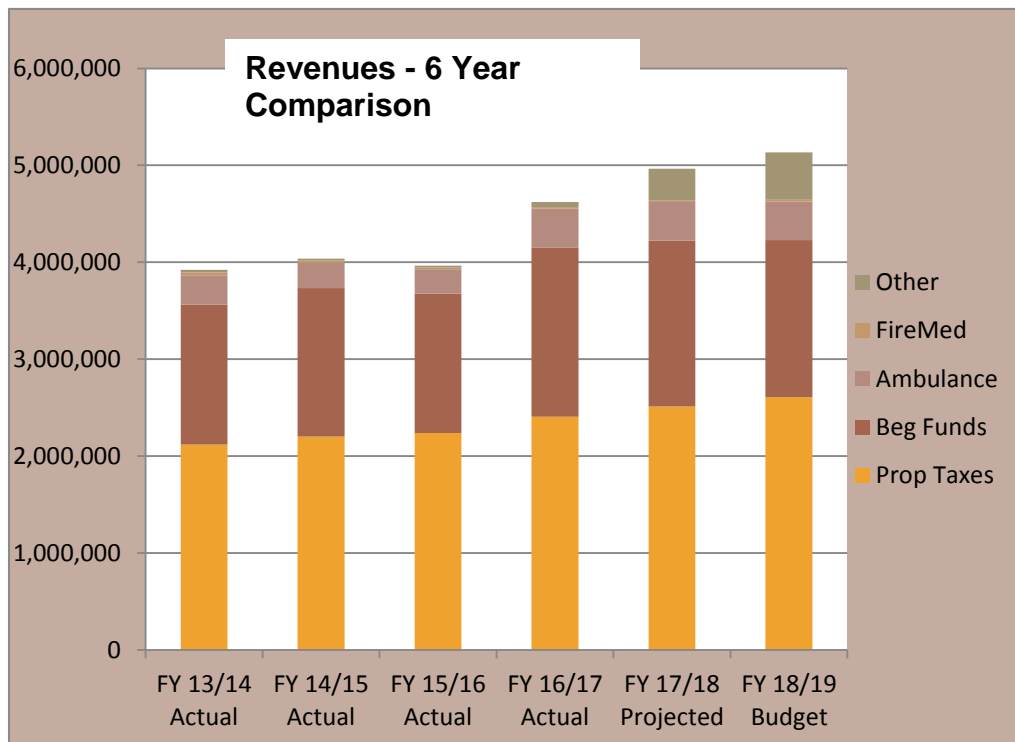
The Beginning Fund Balance is the second largest resource within the FY 2018/19 budget. The beginning fund balance consists of all unspent dollars from the prior fiscal year which includes prior contingencies and reserves. The beginning fund balance increased from a budgeted \$1,596,449 to \$1,707,557 actual in the fiscal year 2017/18. This was primarily due to increased ambulance revenues received above budgeted for the 2016/17 fiscal year. Budget was \$300,000 and actual ambulance revenue was nearly \$400,000. For FY 2018/19, the proposed fund balance is \$1,620,168, a 5%

decrease from the projected FY 2017/18 amount. This decrease is attributed to transfers to reserve funds for PERS savings for the possible side account to help offset future rate increases.

Ambulance revenues have been steady due to an increase in the ambulance rates with a decrease in the number of transports. During 2017, the District responded to 1,180 emergencies including 280 fire-related calls and 900 EMS related calls. Emergency call volume is down 3% from last year. 2017 experienced a large increase in fire-related calls at over 39%. While fire-related calls jumped, the number of EMS-related calls dipped by 12%.

The District increased its ambulance rate beginning July 1, 2017 after a study of comparable rates around the area. It was determined that the District's rates were much lower than others in the region. In order to be more in-line with regional rates, the District increased rates from \$900 to \$1500 per ambulance Advanced Life Support transport. This increase still does not cover the actual cost of providing ambulance service to the area. Medicare and Medicaid patients did not see any difference in out-of-pocket costs as these amounts are capped.

Engine company response is another service the District offers to out-of-district residents for a fee when called to respond to motor vehicle accidents on state highways.



General Fund Revenue Budget Detail

2018/2019 Fiscal Year

Revenue by Account

General Fund

		2015/16	2016/17	2017/18	Proposed 2018/19	Approved 2018/19	Adopted 2018/19
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-01-0-40100	Property Taxes-Current	2,263,342	2,354,177	2,463,093	2,557,835	2,557,835	2,557,835
1-01-0-40200	Property Taxes-Prior	56,223	50,757	48,000	50,000	50,000	50,000
1-01-0-41100	Ambulance Revenue	368,631	399,244	400,000	400,000	400,000	400,000
1-01-0-41200	Other Fees for Service	5,156	6,134	5,218	8,815	8,815	8,815
1-01-0-42100	Fire Med Subscriptions	17,527	18,644	18,000	16,000	16,000	16,000
1-01-0-43100	Interest Income	15,621	29,652	25,270	50,000	50,000	50,000
1-01-0-44100	Grant Revenue	75	4,175	1,500	354,500	354,500	354,500
1-01-0-44200	Donations Received	-	-	500	10,000	10,000	10,000
1-01-0-44300	Conflagration Revenue	27,750	-	-	50,000	50,000	50,000
1-01-0-45000	Miscellaneous Revenue	26,687	11,963	46,000	15,000	15,000	15,000
1-01-0-49990	Beginning Fund Balance	1,538,571	1,746,854	1,596,449	1,620,168	1,620,168	1,620,168
Total GENERAL FUND REVENUE		4,319,583	4,621,600	4,604,030	5,132,318	5,132,318	5,132,318

SIGNIFICANT BUDGETARY CHANGES

Other Fees for Service. The District has been aggressively pursuing engine company response fees. These are budgeted at \$3,000 for the 2018/19 fiscal year. CPR/First Aid classes have also become even more popular with additional volunteers able to teach these classes; includes an expected 100 people at \$30/person for \$3,000.

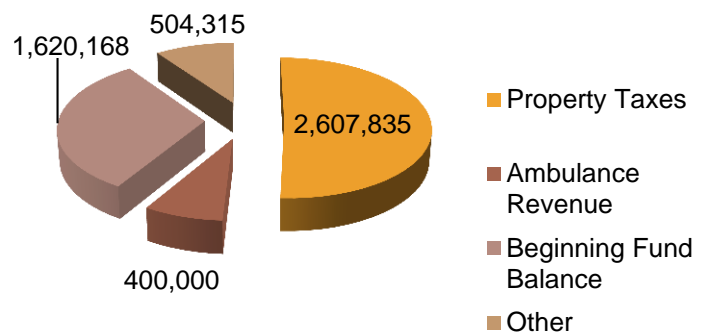
Interest Income. Higher than historical interest rates were experienced in 2017/18 and have been increased for the 2018/19 budget year.

Grant Revenue. This District is applying for several grants including a fuels reduction grant of \$50,000 and a volunteer recruitment and retention grant of \$300,000 per year for four years.

Donations Received. This is a hard line item to budget, but the District saw an increase in donations to the District in 2017/18, which are in turn sent to the Sisters-Camp Sherman Fire and Ambulance Association.

Conflagration Revenue. These are funds received to reimburse the District for staff and equipment sent for conflagrations outside the District.

Resources - FY 2018/19

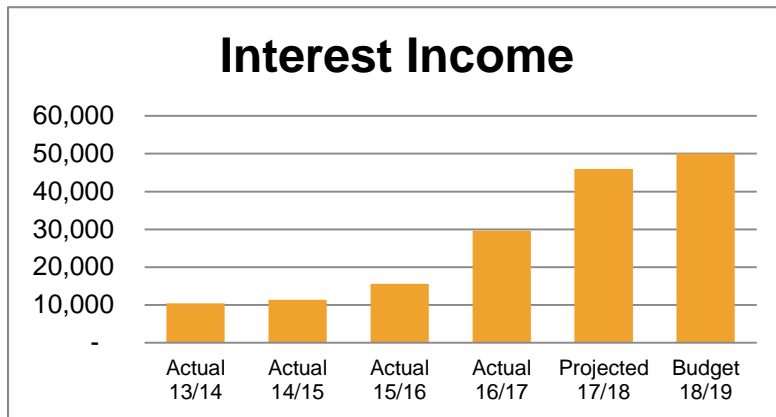


The District has historically included these amounts in “Other Fees for Service”, but due to its large amount, has decided to break it out into its own category. The District expects to receive reimbursements of \$179,591 in the 2017/18 fiscal year. The \$50,000 is a placeholder for the Conflag Overtime in the Operations Personnel budget for 2018/19.

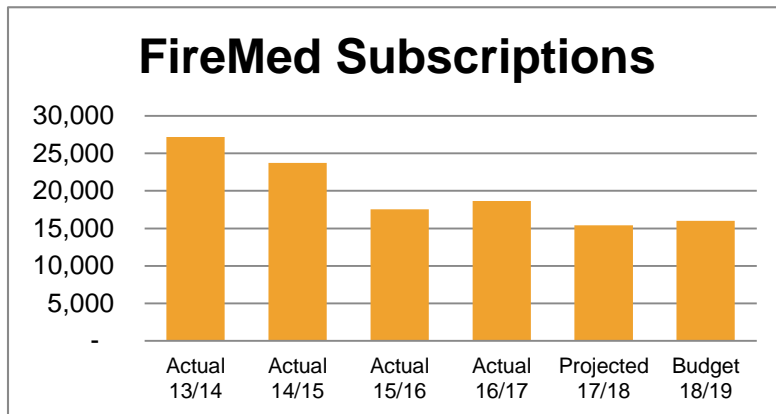
Fire Med Subscriptions. Subscriptions seem to be declining. The District will be researching options in the 2018/19 budget year.

Miscellaneous Revenue. The District sold several surplus vehicles in the 2017/18 budget year. No vehicles are scheduled to be sold in the 2018/19 budget year.

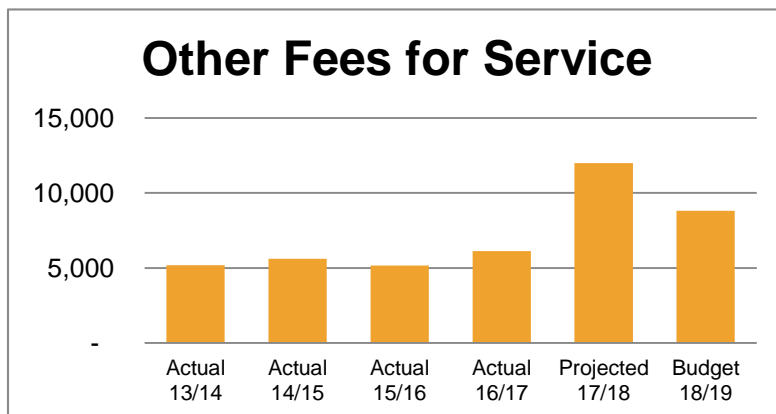
The following graphs portray a historical view of the other revenue categories:



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

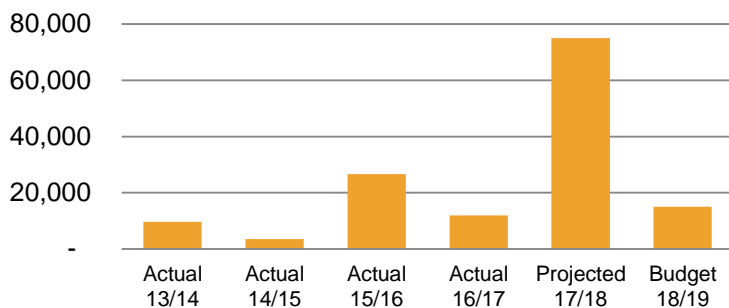


The District contracts with Life Flight to administer its FireMed subscriptions. The initial contract allowed for three years of 0% administration fees. July 2015 was the start of a 25% administration fee charged by Life Flight. Subscriptions have started to decline. Subscribers are allowed \$0 copay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



Other fees for service include fire contracts, fire apparatus response, community room revenue, address signs, and CPR/First Aid classes. Fire apparatus response payments increased in 2017/18 as billing became more streamlined. The District also experienced an increase in the CPR class revenue.

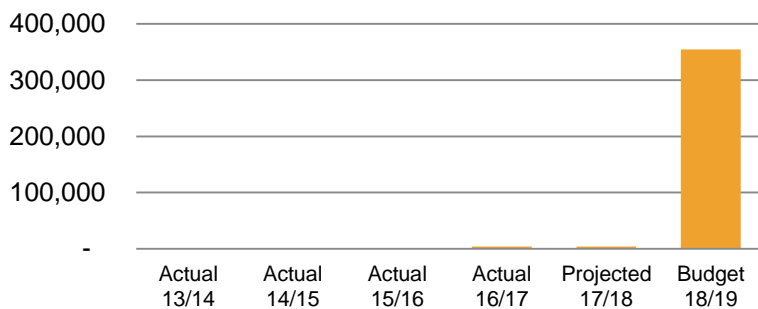
Miscellaneous Revenue



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

In 2017/18, the District sold several vehicles and was reimbursed by FEMA for excess snow removal costs from the previous fiscal year.

Grant Revenue



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

The District is applying for several large grants in the 2018/19 budget year including a \$50,000 grant for fuels reduction and a Volunteer Recruitment and Retention Grant for \$300,000 each year for four years.



SNOWMAGGEDON 2017

ADMINISTRATION DEPARTMENT

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

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

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

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

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

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

BUDGET SUMMARY FOR ADMINISTRATION

Expenditures	2015/16 Actual	2016/17 Actual	2017/18 Budget	2018/19 Adopted
Personnel Services	\$423,718	\$459,847	\$503,816	\$502,205
Materials and Services	\$110,045	\$114,085	\$137,927	\$139,451
Capital Outlay	\$1,517	\$2,635	\$4,800	\$7,500
TOTAL	\$535,280	\$576,567	\$646,543	\$649,156

SIGNIFICANT BUDGETARY CHANGES

- **Fire Safety Manager.** Gary Marshall took a new position with Deschutes County Fire District #2 and resigned his position with Sisters. Doug Green is filling this position temporarily until a Civil Service process can be put into place to hire a permanent replacement. He expects to work one day each week for six months. This position is a permanent, part-time position that usually budgets 20 hours per week.
- **Compensation Increases.** A 2% cost of living adjustment was made to the Salary Schedule.
- **Duty Officer Pay.** The Board approved a change in the Duty Officer Pay policy. The amount paid is \$200/week rather than \$200/weekend for Sisters' chief officers. The coverage is shared by five chief officers from Sisters, Black Butte Ranch and Cloverdale covering the entire year.
- **PERS.** Gary Marshall was a PERS retiree and therefore no PERS was paid on his income. Doug Green is still a PERS employee and PERS will need to be paid on his wages. In addition, assumed rates for the previous year were in error and resulted in an additional 2% in rates from what was estimated.

DISTRICT PERS RATE HISTORY

	Employee 6%	Tier 1 / Tier 2	OPSRP	
			Police/Fire	General Service
FYs 2011/13	6%	16.02%	8.84%	8.84%
FYs 2013/15	6%	17.13%	11.67%	8.94%
FYs 2015/17	6%	20.81%	16.43%	12.32%
FYs 2017/19	6%	29.30%	22.67%	17.90%

PERS has given the District projections for the 2019-2021 rates which again include sharp increases of around 30%. In order to help mitigate this future known increase, the District is electing to continue a reserve for this future expenditure as a line item under the Employment Reserve Fund. The goal for this reserve is possibly create a side account within PERS to help with its unfunded liability. The State of Oregon has created a potential pool of money that could help the District by matching up to 25% of this side account.

The District currently has five remaining employees under the Tier1/Tier2 status. All new employees are hired under OPSRP unless they are already a Tier1/Tier2 PERS member.

ADMINISTRATION PERSONNEL SUMMARY

Position	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Fire Chief	1	1	1	1	1
Fire Safety Manager	0.50	0.50	.50	0.50	0.50
Finance Manager	0.50	0.50	.50	0.50	0.50
Administrative Assistant	1	1	1	1	1
TOTAL	3.00	3.00	3.00	3.00	3.00

In 2017 there were a total of:

44 Commercial Plans Reviewed

43 Public Event Plans Reviewed

38 Business License Inspections

7 Final Commercial Occupancy Inspections

34 Engine Company Inspections



LOCAL CHILDREN PARTICIPATE IN THE FIRE DISTRICT'S ASSOCIATION EASTER EGG HUNT

Administration Department Budget Detail

2018/2019 Fiscal Year

Expenditures by Account

General Fund

Personnel Services					Proposed	Approved	Adopted
		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-11-1-50100	Fire Chief	110,260	114,703	121,098	123,520	123,520	123,520
1-11-1-50200	Fire Safety Manager	40,275	48,923	48,929	34,863	34,863	34,863
1-11-1-50300	Finance Manager	40,780	39,731	48,929	50,485	50,485	50,485
1-11-1-50400	Administrative Assistant	61,466	62,078	64,218	65,774	65,774	65,774
1-11-1-51100	Duty Officer Pay	576	1,120	1,500	2,200	2,200	2,200
1-11-1-51300	Performance Bonus	1,050	1,050	1,050	1,050	1,050	1,050
1-11-1-51400	Deferred Compensation	15,438	16,635	17,429	16,923	16,923	16,923
1-11-1-52100	PERS	53,885	55,194	72,484	92,321	92,321	92,321
1-11-1-52200	Health Insurance	39,529	42,685	42,481	41,269	41,269	41,269
1-11-1-52300	VEBA	12,000	24,000	27,000	20,000	20,000	20,000
1-11-1-52400	Other Benefits	386	386	2,096	2,139	2,139	2,139
1-11-1-53100	Payroll Taxes	10,436	10,612	11,602	11,661	11,661	11,661
1-11-1-54100	Worker's Compensation Ins	37,637	42,730	45,000	40,000	40,000	40,000
Total Personnel Services		423,718	459,847	503,816	502,205	502,205	502,205

Materials and Services					Proposed	Approved	Adopted
		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-11-2-50100	CPA/Audit	6,750	7,100	7,525	8,100	8,100	8,100
1-11-2-50200	Legal Fees	2,582	1,981	10,000	10,000	10,000	10,000
1-11-2-51100	Insurance	35,519	36,426	38,909	42,923	42,923	42,923
1-11-2-52100	Advertising	634	1,039	750	1,100	1,100	1,100
1-11-2-53100	Bank Charges	1,753	1,610	1,700	1,200	1,200	1,200
1-11-2-53200	Postage	1,571	1,455	1,200	1,000	1,000	1,000
1-11-2-53300	Contract Services	25,158	31,124	38,815	35,000	35,000	35,000
1-11-2-53400	Supplies	8,458	8,947	11,150	11,150	11,150	11,150
1-11-2-54100	Dues/Subscriptions	7,218	6,091	8,000	6,750	6,750	6,750
1-11-2-55100	Training/Conferences	1,633	2,040	4,250	10,500	10,500	10,500
1-11-2-55200	Travel/Lodging	2,781	3,030	7,000	5,000	5,000	5,000
1-11-2-55300	Per Diem	537	457	2,500	1,000	1,000	1,000
1-11-2-55400	Business Expense	1,519	884	2,400	2,000	2,000	2,000
1-11-2-56100	Cell Phone Reimburse	1,965	1,879	2,328	2,328	2,328	2,328
1-11-2-56200	Uniforms	11,968	10,022	1,400	1,400	1,400	1,400
Total Materials and Services		110,045	114,085	137,927	139,451	139,451	139,451

Capital Outlay					Proposed	Approved	Adopted
		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-11-3-50100	Office Equipment	1,517	2,635	4,800	7,500	7,500	7,500
1-11-3-51100	Office Furniture	-	-	-			
Total Capital Outlay		1,517	2,635	4,800	7,500	7,500	7,500

EXPENDITURE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
<u>PERSONNEL SERVICES</u>			
1-11-1-50100	Fire Chief	\$ 123,520	
	Fire Chief annual salary based on contract. 2017/18 salary is \$121,098. Assumes a 2% COLA increase. Subject to Board approval.		
1-11-1-50200	Fire Safety Manager	\$ 34,863	
	Half-time Fire Safety Manager wages. Assumes temporary position at less than half time for four months.		
1-11-1-50300	Finance Manager	\$ 50,485	
	Half-time Finance Manager wages.		
1-11-1-50400	Administrative Assistant	\$ 65,774	
	Administrative Assistant salary.		
1-11-1-51100	Duty Officer Pay	\$ 2,200	
	Additional pay for Fire Chief based on \$200 per week for duty officer coverage for 11 weeks.		
1-11-1-51300	Performance Bonus	\$ 1,050	
	Fire Chief bonus paid in November if approved		350
	Fire Safety Manager bonus if approved		175
	Finance Manager bonus if approved		175
	Administrative Assistant bonus if approved		350
1-11-1-51400	Deferred Comp	\$ 16,923	
	Employer pays 6.2% into Fire Chief's 457 Deferred Comp account in lieu of social security.		7,816
	Additional deferred compensation per Fire Chief's contract at 5.5% for 2018/19.		6,934
	Employer pays 6.2% into Fire Safety Manager's Deferred Comp account in lieu of social security.		2,173
1-11-1-52100	PERS (Public Employees Retirement System)	\$ 92,321	
	Fire Chief 29.3% plus 6% employer paid employee portion		44,503

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
	Fire Safety Manager 29.3% plus 6% employer paid employee portion		12,368
	Finance Manager 17.9% plus 6% employer paid employee portion		12,108
	Administrative Assistant 29.3% plus 6% employer paid employee portion		23,342
1-11-1-52200	Health Insurance	\$ 41,269	
	Fire Chief health, dental and vision insurance		17,055
	Admin Asst health, dental and vision insurance		24,214
1-11-1-52300	VEBA (Voluntary Employees' Beneficiary Association)	\$ 20,000	
	Fire Chief VEBA contribution for health related reimb.		4,000
	Fire Safety Mgr VEBA contribution (2/3 as permanent)		4,000
	Finance Mgr VEBA contribution		6,000
	Admin Asst VEBA contribution		6,000
1-11-1-52400	Other Benefits	\$ 2,139	
	Life Insurance @ \$11.20/mo for Fire Chief, Admin Asst		269
	S/T Disability @ \$21.60/mo for Fire Chief, Admin Asst		518
	L/T Disability @ \$39.00/mo for Fire Chief, Admin Asst		936
	AD&D Insurance @ \$48/yr for Fire Chief, Admin Asst		96
	FireMed coverage @ \$50/yr for all four employees		200
	Costco membership @ \$60/yr for Fire Chief, Admin Asst		120
1-11-1-53100	Payroll Taxes	\$ 11,661	
	Fire Chief Medicare taxes @ 1.45% and Worker's Benefit Fund (WBF) \$0.013/hr		2,079
	Fire Safety Mgr Medicare taxes @ 1.45% and WBF		555
	Finance Mgr FICA taxes @ 7.65% and WBF		3,887
	Admin Asst FICA taxes @ 7.65% and WBF		5,140
1-11-1-54100	Worker's Compensation Insurance	\$ 40,000	
	Insurance for all staff and volunteers		
	TOTAL PERSONNEL SERVICES	\$502,205	
	<u>MATERIALS AND SERVICES</u>		
1-11-2-50100	CPA/Audit	\$ 8,100	
	CPA audit fees and State of Oregon audit fees.		
1-11-2-50200	Legal Fees	\$ 10,000	
	Attorney services		
1-11-2-51100	Insurance	\$ 42,923	
	Fidelity Bond for crime insurance coverage		964
	Liability Insurance for all District property		20,565
	Vehicle Insurance for all District vehicles		21,394

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
1-11-2-52100	Advertising The Nugget, Bulletin, legal notices, position openings	\$ 1,100	
1-11-2-53100	Bank Charges Local Government Investment Pool, US Bank, and credit card merchant service fees.	\$ 1,200	
1-11-2-53200	Postage General postage, shipping expenses	\$ 1,000	
1-11-2-53300	Contract Services	\$ 35,000	
	Ambulance billing services		12,000
	Accounting software support		4,116
	Photocopier Lease		3,480
	Postage Machine Lease		396
	GFOA Budget Award application fee		200
	IT/Web support		7,500
	Printing/Binding		750
	Consulting Fees		2,500
	Payroll Service Fees		3,500
	Other misc administrative services/fees		558
1-11-2-53400	Supplies	\$ 11,150	
	Board meeting and budget meeting supplies		500
	Fire Chief supplies		250
	Office supplies		5,000
	Kitchen supplies		1,500
	Software		1,000
	Fire Safety Manager supplies		2,500
	Small office equipment		400
1-11-2-54100	Dues/Subscriptions	\$ 6,750	
	SDAO Dues (Special Districts Association of Oregon)		3,500
	Chamber of Commerce		96
	Kiwanis Club		165
	COFCA Dues (Central Oregon Fire Chiefs Association)		150
	OFCA Dues (Oregon Fire Chiefs Association)		85
	Oregon Corporation annual fee		40
	IAFC dues (International Association of Fire Chiefs)		254
	OFSOA Dues (Oregon Fire Service Office Administrators)		30
	GFOA Dues (Government Finance Officers Association)		160
	OGFOA Dues (Oregon GFOA)		105
	Costco Membership		120
	The Bulletin subscription		216
	NFPA dues (National Fire Protection Agency)		175
	NFPA standards subscription (shared w/ Redmond Fire)		400
	Other Misc dues/subscriptions		1,254
1-11-2-55100	Training/Conferences	\$ 10,500	
	Fire Chief		750
	Fire Safety Manager		1,000

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
	Finance Manager		1,375
	Administrative Assistant		1,375
	Tuition for Administrative Assistant		6,000
1-11-2-55200	Travel/Lodging (out-of-District)	\$ 5,000	
	Fire Chief		1,000
	Fire Safety Manager		2,000
	Finance Manager		1,000
	Admin Assistant		1,000
1-11-2-55300	Per Diem	\$ 1,000	
	Fire Chief		250
	Fire Safety Manager		250
	Finance Manager		250
	Administrative Assistant		250
1-11-2-55400	Business Expense (meal costs for meetings)	\$ 2,000	
	Board members		700
	Fire Chief		1,000
	Fire Safety Manager		200
	Finance Manager		50
	Administrative Assistant		50
1-11-2-56100	Cell Phone Reimbursement	\$ 2,328	
	Fire Chief		1,056
	Administrative Assistant		636
	Fire Safety Manager		636
1-11-2-56200	Uniforms	\$ 1,400	
	Fire Chief		750
	Administrative Assistant		250
	Fire Safety Manager		400
TOTAL MATERIALS AND SERVICES		\$ 139,451	
<u>CAPITAL OUTLAY</u>			
1-11-3-50100	Office Equipment	\$ 7,500	
	Computer Replacement for Captains		1,500
	Computer Replacement for Fire/Medics		1,500
	Computer Replacement for Training		1,500
	Computer Replacement for Admin Asst		1,500
	Computer Replacement for Finance Manager		1,500
TOTAL CAPITAL OUTLAY		\$ 7,500	

Computers purchased to replace computers over five years old. This should decrease the amount spent on repair services.

OPERATIONS DEPARTMENT

The Operations Department includes the functions of the Deputy Chief of Operations, Firefighter/Paramedics, Shift Commanders and Training Officer. Three work shifts are staffed by a Shift Commander/Paramedic and two career Firefighter/Paramedics. Career staff work 48-hour shifts with 96 hours off. The Deputy Chief of Operations works a 40-hour workweek with responsibility overseeing the emergency operations function of running the District. The Training Officer position was a temporary six-month position and will not be renewed in the 2018/19 budget year. The Training Officer created a training program during this time that staff can use for future training. Staffing is augmented with Resident Volunteers (students) and other Volunteers.

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

The District is similar to most modern fire departments in that the majority of 911 emergency calls are for a medical emergency. In 2017, 76% of all emergency 911 calls received were for a medical emergency. All career firefighters are also paramedics. Many volunteer firefighters and administrative staff are also certified as paramedics or emergency medical technicians.

Training is an important component to our Fire District and the safety of our employees and volunteers. Volunteer drill is held on Tuesday nights at 7 pm every week. Additionally, career staff and volunteers trained throughout the year in order to earn new certifications and keep up on current certifications. Nineteen volunteer certifications were earned in 2017.

BUDGET SUMMARY FOR OPERATIONS

Expenditures	2015/16 Actual	2016/17 Actual	2017/18 Budget	2018/19 Budget
Personnel Services	\$1,317,308	\$1,373,216	\$1,586,679	\$1,712,315
Materials and Services	\$104,454	\$103,822	\$148,960	\$142,209
Capital Outlay	\$22,657	\$61,352	\$27,220	\$7,318
TOTAL	\$1,444,419	\$1,538,390	\$1,762,859	\$1,861,842

NEW BUDGETARY SIGNIFICANT CHANGES

- **Compensation Increases.** A 2% cost of living adjustment was made to the salary schedule.
- **PERS.** Rates are actual. Prior year rates were 2% underestimated.
- **Health Insurance.** Health insurance rates are estimated to increase by 14%.
- **Part-time Training Officer.** The District is not renewing this temporary position.

- **Supplies.** The District separated the Supplies budget by function for ease of managing for those in charge of these areas. Fire Equipment supplies were moved from the Maintenance Department to Operations.
- **Overtime.** The overtime budget has been separated into Fire, Training and Conflag overtime in order to better manage this account. Training overtime was increased \$10,000 to better reflect the actual needs of the organization and costs spent on training overtime. The \$50,000 budgeted for Conflag overtime is an in/out budget line item place holder that can also be seen in Revenue. If there are no Conflags, this line item will be \$0. Conflagations are amounts reimbursed by the state for fires in which staff and volunteers are deployed outside of our District.

OPERATIONS PERSONNEL SUMMARY

Position	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Deputy Chief of Operations	1	1	1	1	1
Training Officer	0	0	0	.25	0
Shift Commanders	3	3	3	3	3
Firefighter/Paramedics	6	6	6	6.33	6
TOTAL	10	10	10	10.58	10

OPERATIONS INCIDENT SUMMARY

Type of Emergency Incidents	2013	2014	2015	2016	2017
Fire-Related	44	41	44	42	42
Emergency Medical Service	663	684	704	888	816
Hazardous Condition	7	15	6	7	18
Public Service Calls	61	78	88	132	94
Good Intent Calls	114	117	129	132	158
False Alarms	34	30	29	27	49
Other Calls	4	2	3	2	3
TOTAL INCIDENT COUNT	927	967	1,003	1,230	1,180

STANDARDS OF COVER MEASUREMENTS

The District has a Standards of Cover document created in 2013 which the District operates under for performance measurement. The District is currently working on extracting data and creating custom reports to audit against these standards. It is a goal of the Board to review these Standards in the 2018/19 budget year. The current Standards of Cover has **basic response expectations** as follows:

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

Definitions:

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

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

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

Fire Suppression

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

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

Medical

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

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



FIREFIGHTERS EXTINGUISH A SEMI TRACTOR TRAILER FIRE ON SANTIAM PASS

Operations Department Budget Detail

2018/2019 Fiscal Year

Expenditures by Account

General Fund

Personnel Services					Proposed	Approved	Adopted
		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-12-1-50100	Deputy Chief of Operations	87,522	98,672	106,710	110,291	110,291	110,291
1-12-1-50200	Shift Commanders	244,945	251,361	279,109	289,184	289,184	289,184
1-12-1-50300	Firefighter/Paramedics	367,901	388,219	434,688	428,738	428,738	428,738
1-12-1-50500	Training Officer	-	-	20,000	-	-	-
1-12-1-51100	Duty Officer Pay	2,682	2,852	3,500	2,800	2,800	2,800
1-12-1-51200	AIC Pay	6,744	2,896	4,000	4,000	4,000	4,000
1-12-1-51300	Performance Bonus	3,150	3,500	3,500	3,500	3,500	3,500
1-12-1-51400	Deferred Comp	50,958	54,190	60,822	64,698	64,698	64,698
1-12-1-51500	Overtime-Fire	97,464	88,870	90,000	90,000	90,000	90,000
1-12-1-51501	Overtime-Training	18,201	23,311	20,000	30,000	30,000	30,000
1-12-1-51502	Overtime-Conflag	-	-	-	50,000	50,000	50,000
1-12-1-51600	FLSA	10,709	9,734	16,600	12,000	12,000	12,000
1-12-1-51700	Holiday Pay	17,461	14,032	22,900	23,000	23,000	23,000
1-12-1-52100	PERS	198,031	206,566	275,615	337,520	337,520	337,520
1-12-1-52200	Health Insurance	152,595	168,736	172,080	192,758	192,758	192,758
1-12-1-52300	VEBA	43,333	44,000	49,500	48,000	48,000	48,000
1-12-1-52400	Other Benefits	1,620	1,620	10,030	10,196	10,196	10,196
1-12-1-53100	Payroll Taxes	13,991	14,657	17,625	15,630	15,630	15,630
Total Personnel Services		1,317,307	1,373,216	1,586,679	1,712,315	1,712,315	1,712,315



MILLI FIRE NEAR TROUT CREEK BUTTE – AUGUST 2017

Materials and Services					Proposed	Approved	Adopted
		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-12-2-50100	Data Management	5,897	6,403	7,500	7,749	7,749	7,749
1-12-2-50200	Instructors	4,639	2,365	5,000	3,000	3,000	3,000
1-12-2-50300	Training Materials	360	975	3,000	3,000	3,000	3,000
1-12-2-51100	Mapping/Framing	795	-	1,500	1,500	1,500	1,500
1-12-2-52100	Immunizations/Tests	-	189	1,500	1,500	1,500	1,500
1-12-2-52200	Health & Safety	1,616	756	2,500	2,500	2,500	2,500
1-12-2-52300	Fees/Recert/License	790	4,002	2,000	4,500	4,500	4,500
1-12-2-53400	Supplies-EMS	33,620	30,562	32,000	32,000	32,000	32,000
1-12-2-53401	Supplies-Training	1,119	2,814	4,000	4,000	4,000	4,000
1-12-2-53402	Supplies-Fire Equipment	6,792	5,459	6,750	6,000	6,000	6,000
1-12-2-54100	Dues/Subscriptions	371	364	500	750	750	750
1-12-2-55100	Training/Conferences	5,577	19,241	16,500	13,500	13,500	13,500
1-12-2-55200	Travel/Lodging	9,078	7,862	8,050	8,050	8,050	8,050
1-12-2-55300	Per Diem	976	2,489	3,500	3,500	3,500	3,500
1-12-2-55400	Business Expense	810	2,222	2,650	2,650	2,650	2,650
1-12-2-56100	Cell Phone Reimburse	3,703	4,207	4,260	4,260	4,260	4,260
1-12-2-56200	Uniforms	682	530	16,750	16,750	16,750	16,750
1-12-2-56300	Personal Protective Equip	27,630	13,382	31,000	27,000	27,000	27,000
Total Materials and Services		104,454	103,822	148,960	142,209	142,209	142,209

Capital Outlay					Proposed	Approved	Adopted
		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-12-3-50100	Training Equipment	2,000	-	5,000	2,043	2,043	2,043
1-12-3-51100	Medical Equipment	1,500	-	6,420	-	-	-
1-12-3-52100	Fire Equipment	8,955	37,972	11,300	-	-	-
1-12-3-52200	SCBA Bottles	10,202	23,380	4,500	5,275	5,275	5,275
Total Capital Outlay		22,657	61,352	27,220	7,318	7,318	7,318

Training equipment for CPR manikin required for CPR training classes. No additional operating costs affected.
 SCBA bottles are replacement for outdated bottles. No additional operating costs affected.



STRUCTURE FIRE IN CLOVERDALE FIRE DISTRICT

OPERATIONS EXPENDITURE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
<u>PERSONNEL SERVICES</u>			
1-12-1-50100	Deputy Chief of Operations Annual salary for Deputy Chief	\$ 110,291	
1-12-1-50200	Shift Commanders Shift Commander #1 Shift Commander #2 Shift Commander #3	\$ 289,184	99,084 99,084 91,016
1-12-1-50300	Firefighter/Paramedics FF/Medic #1 FF/Medic #2 FF/Medic #3 FF/Medic #4 FF/Medic #5 FF/Medic #6	\$ 428,738	76,805 76,805 69,393 71,475 70,720 63,540
1-12-1-50400	Training Officer This position not renewed for 2018/19.	\$ 0	
1-12-1-51100	Duty Officer Pay Based on \$200/week for Deputy Chief @ 11 weeks. Add'l \$600 estimated for Shift Commanders as needed.	\$ 2,800	
1-12-1-51200	AIC Pay Additional daily incentive for temporary Shift Commander fill-in @ \$75/shift.	\$ 4,000	
1-12-1-51300	Performance Bonus \$350 annual bonus for permanent employees if approved	\$ 3,500	
1-12-1-51400	Deferred Compensation Employer pays 6.2% into permanent fire staff Deferred Comp account in lieu of social security.	\$ 64,698	
1-12-1-51500	Overtime-Fire Fire Overtime for career staff	\$ 90,000	
1-12-1-51501	Overtime-Training Training Overtime for career staff	\$ 30,000	
1-12-1-51502	Overtime-Conflag Estimated Conflagration Overtime reimbursed by State	\$ 50,000	
1-12-1-51600	FLSA (Fair Labor Standards Act) Overtime rate for hours worked in excess of 182 hours in a 24-day cycle for career staff.	\$ 12,000	

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
1-12-1-51700	Holiday Pay Payout for holiday pay accrues at 96 hours annually for career staff. Employees eligible for payout in June if hours not used.	\$ 23,000	
1-12-1-52100	PERS (Public Employees Retirement System) Deputy Chief 29.3% + 6% emplyr paid emplyee portion Career Staff 22.67% - 29.3% + 6% employer paid employee portion	\$ 337,520	39,833 297,687
1-12-1-52200	Health Insurance Deputy Chief health, dental and vision insurance Shift Commander #1 Shift Commander #2 Shift Commander #3 Firefighter/Paramedic #1 Firefighter/Paramedic #2 Firefighter/Paramedic #3 Firefighter/Paramedic #4 Firefighter/Paramedic #5 Firefighter/Paramedic #6	\$ 192,758	24,215 8,161 24,215 8,161 24,215 17,055 14,091 24,215 24,215 24,215
1-12-1-52300	VEBA (Voluntary Employees' Beneficiary Association) Deputy Chief VEBA contrib. for health related reimb. Shift Commander #1 Shift Commander #2 Shift Commander #3 Firefighter/Paramedic #1 Firefighter/Paramedic #2 Firefighter/Paramedic #3 Firefighter/Paramedic #4 Firefighter/Paramedic #5 Firefighter/Paramedic #6	\$ 48,000	6,000 2,000 6,000 2,000 6,000 4,000 4,000 6,000 6,000 6,000
1-12-1-52400	Other Benefits Life Insurance @ \$11.20/mo S/T Disability @ \$21.60/mo L/T Disability @ \$39.00/mo AD&D Insurance @ \$48/yr FireMed coverage @ \$50/yr Costco membership @ \$60/yr	\$ 10,196	1,344 2,592 4,680 480 500 600
1-12-1-53100	Payroll Taxes Deputy Chief Medicare taxes @ 1.45% and WBF Career Staff Medicare taxes @ 1.45% and WBF	\$ 15,630	1,775 13,855
TOTAL PERSONNEL SERVICES		<u>\$1,712,315</u>	

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
	<u>MATERIALS AND SERVICES</u>		
1-12-2-50100	Data Management Target Solutions data management program for keeping track of training and certifications for staff and volunteers.	\$ 7,749	
1-12-2-50200	Instructors Cost for outside instructors	\$ 3,000	
1-12-2-50300	Training Materials Books and videos for training	\$ 3,000	
1-12-2-51100	Mapping/Framing Maps and framing related costs	\$ 1,500	
1-12-2-52100	Immunizations/Tests Medical physicals for six employees @ \$250.	\$ 1,500	
1-12-2-52200	Health & Safety Health and safety related improvements	\$ 2,500	
1-12-2-52300	Fees/Recert/License Ambulance licensing Ambulance service license CPR CTC Affiliation Fee ECEMS Dues EMT Relicense Fees (every two years) Paramedic Relicense Fees (every two years) Other Misc Fees	\$ 4,500	240 250 200 150 1,050 2,100 510
1-12-2-53400	Supplies - EMS Medical supplies	\$ 32,000	
1-12-2-53401	Supplies - Training Training supplies	\$ 4,000	
1-12-2-53402	Supplies – Fire Equipment Fire Equipment supplies Fire Equipment tools	\$ 6,000	5,500 500
1-12-2-54100	Dues/Subscriptions OFCA Dues (Oregon Fire Chiefs Association) IAFC dues (International Association of Fire Chiefs) Other Misc dues/subscriptions	\$ 750	85 279 386
1-12-2-55100	Training/Conferences Deputy Chief Career Staff Educational assistance for Bachelor's degree	\$ 13,500	1,500 5,500 6,500

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
1-12-2-55200	Travel/Lodging (for out-of-district training/meetings)	\$ 8,050	
	Deputy Chief		700
	Career staff		3,350
	Educational Exchange Program		4,000
1-12-2-55300	Per Diem (meal allowance for travel/trainings)	\$ 3,500	
	Deputy Chief		500
	Career Staff		3,000
1-12-2-55400	Business Expense (meal costs for meetings)	\$ 2,650	
	Deputy Chief		550
	Training		2,000
	Ambulance Petty Cash		100
1-12-2-56100	Cell Phone Reimbursement	\$ 4,260	
	Deputy Chief		912
	Shift Commanders (3) @ \$53/mo		1,908
	Firefighter/Paramedics (6) @ \$20/mo		1,440
1-12-2-56200	Uniforms	\$ 16,750	
	Deputy Chief		500
	Career staff and volunteers		14,750
	Training Officer		1,500
1-12-2-56300	Personal Protective Equipment (PPE)	\$ 27,000	
	Turnouts, boots, and other PPE		
	TOTAL MATERIALS AND SERVICES	\$ 142,209	
<u>CAPITAL OUTLAY</u>			
1-12-3-50100	Training Equipment	\$ 2,043	
	Manikin for Fire Corps CPR classes and training.		
1-12-3-51100	Medical Equipment	\$ 0	
1-12-3-52100	Fire Equipment	\$ 0	
1-12-3-52200	SCBA Bottles	\$ 5,275	
	Self-contained breathing apparatus cylinders (5)		
	TOTAL CAPITAL OUTLAY	\$ 7,318	



SCBA CYLINDER



CPR MANIKIN

MAINTENANCE DEPARTMENT

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

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

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

BUDGET SUMMARY FOR MAINTENANCE

Expenditures	2015/16 Actual	2016/17 Actual	2017/18 Budget	2018/19 Budget
Personnel Services	\$32,644	\$28,487	\$42,485	\$37,050
Materials and Services	\$154,166	\$147,634	\$212,800	\$199,600
Capital Outlay	\$4,217	\$664	\$36,000	\$10,750
TOTAL	\$191,027	\$176,785	\$291,285	\$247,400

NEW BUDGETARY SIGNIFICANT CHANGES

- **Mechanic.** A new salary schedule line has been created for the Mechanic. The budget assumes the current Mechanic to be at Step 4 with 528 hours.
- **Communications.** An additional \$2,000 was budgeted for dispatch mapping and analytics software.
- **Radio Installation.** New radios were purchased with the Radio grant received. Estimated cost for installation is \$15,000 under Contract Services.
- **Utilities.** Additional costs for utilities with creation of dormitory for Camp Sherman Station 704. Plans include having two Resident Volunteers staff this station. Also assumes utility rate increases.
- **Fuel.** Fuel costs are increasing due to the rise in fuel prices.
- **Fees/Recert/License.** This line item was for communication. Deschutes County 911 has taken over these responsibilities and ownership of the communication system.
- **Supplies-Facilities.** Facility supplies increased due to the addition of the dormitory at Camp Sherman Station 704.



MAINTENANCE PERSONNEL SUMMARY

Position	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Mechanic	0.30	0.30	0.30	0.40	0.25
Cleaning Staff	0.03	0.03	0.05	0.08	0.10
General Maintenance	0.40	0.40	0.40	0.40	0.40
TOTAL	0.73	0.73	0.75	0.88	0.75

VEHICLES MAINTAINED

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

EQUIPMENT MAINTAINED

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

FACILITIES MAINTAINED

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

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

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

Station 704 is located in Camp Sherman and includes a bay area. A dormitory was added in the 2017/18 fiscal year. There is one office that is leased to the Sheriff's department at this location. Plans include having two Resident Volunteers staff this station.

Maintenance Department Budget Detail

2018/2019 Fiscal Year

Expenditures by Account

General Fund

Personnel Services					Proposed	Approved	Adopted
		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-13-1-50100	Mechanic	14,018	8,979	16,770	13,461	13,461	13,461
1-13-1-50200	Cleaning Staff	1,357	3,219	3,500	2,500	2,500	2,500
1-13-1-50300	General Maintenance	12,179	12,454	14,000	14,000	14,000	14,000
1-13-1-52100	PERS	2,568	1,928	5,548	4,752	4,752	4,752
1-13-1-53100	Payroll Taxes	2,523	1,907	2,667	2,337	2,337	2,337
Total Personnel Services		32,644	28,487	42,484	37,050	37,050	37,050

Materials and Services					Proposed	Approved	Adopted
		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-13-2-50100	Utilities	33,789	38,270	38,500	42,000	42,000	42,000
1-13-2-50200	Communication	12,745	14,133	16,150	19,000	19,000	19,000
1-13-2-50300	Deschutes 911 Service	2,734	932	3,800	5,000	5,000	5,000
1-13-2-51100	Fuel	16,553	17,942	20,000	22,000	22,000	22,000
1-13-2-52300	Fees/Recert/License	350	-	1,000	-	-	-
1-13-2-53300	Contract Services-Facilities	19,600	23,166	51,200	25,500	25,500	25,500
1-13-2-53301	Contract Services-Vehicles	14,841	5,481	20,050	16,000	16,000	16,000
1-13-2-53302	Contract Services-EMS	8,736	5,678	9,500	9,800	9,800	9,800
1-13-2-53303	Contract Services-Communic	76	3,099	1,000	15,000	15,000	15,000
1-13-2-53304	Contract Services-Fire	5,726	5,979	8,000	8,000	8,000	8,000
1-13-2-53400	Supplies-Facilities	14,250	15,100	15,500	17,500	17,500	17,500
1-13-2-53401	Supplies-Vehicles	18,086	10,975	19,500	14,100	14,100	14,100
1-13-2-53402	Supplies-Communication	575	535	1,600	-	-	-
1-13-2-56200	Radio Repair/Replace	870	2,001	2,500	1,200	1,200	1,200
1-13-2-56300	SCBA Maintenance	5,235	4,344	4,500	4,500	4,500	4,500
Total Materials and Services		154,166	147,635	212,800	199,600	199,600	199,600

Capital Outlay					Proposed	Approved	Adopted
		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-13-3-50100	Communications	2,691	664	36,000	10,750	10,750	10,750
1-13-3-51100	Technology	1,527	-	-	-	-	-
1-13-3-52100	Facilities	-	-	-	-	-	-
Total Capital Outlay		4,218	664	36,000	10,750	10,750	10,750

MAINTENANCE EXPENDITURE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
<u>PERSONNEL SERVICES</u>			
1-13-1-50100	Mechanic Mechanic wages based on 528 hours	\$ 13,461	
1-13-1-50200	Cleaning Staff Wages for cleaning staff	\$ 2,500	
1-13-1-50300	General Maintenance Maintenance staff hired during the summer for general facilities maintenance and upkeep.	\$ 14,000	
1-13-1-52100	PERS (Public Employees Retirement System) Mechanic at 29.3% plus 6% employer paid employee portion	\$ 4,752	
1-13-1-53100	Payroll Taxes Mechanic @ 7.65% FICA taxes and Worker's Benefit Fund (WBF) \$0.013/hr Cleaning Staff @ 7.65% FICA taxes and WBF General Maintenance FICA taxes @ 7.65% and WBF	\$ 2,337	1,040 195 1,102
TOTAL PERSONNEL SERVICES		<u>\$37,050</u>	
<u>MATERIALS AND SERVICES</u>			
1-13-2-50100	Utilities Electricity Propane Water/Sewer and other City usage fees Disposal	\$ 42,000	30,000 6,800 5,000 200
1-13-2-50200	Communications Cell Phone MDT	\$ 19,000	500 4,500

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
	Telephone		7,500
	Cable Fees		4,500
	Interra dispatch mapping software		2,000
1-13-2-50300	Deschutes 911 Service	\$ 5,000	
	Annual fee for 911 services for CAD computers.		3,500
	Active 911 @ \$12/subscriber all department members		1,500
1-13-2-51100	Fuel	\$ 22,000	
	Ambulances		8,000
	Other Vehicles		14,000
1-13-2-52300	Fees/Recert/License	\$ 0	
	FCC fees now paid by DC911		
1-13-2-53300	Contract Services-Facilities	\$ 25,500	
	Repairs and upkeep of facilities		15,000
	Landscaping		7,500
	Snow Plowing		3,000
1-13-2-53301	Contract Services-Vehicles	\$ 16,000	
	Ambulance vehicle repairs, brake service, etc.		3,000
	Outside contractors for repairs and maintenance for all other vehicles including tires.		13,000
1-13-2-53302	Contract Services-EMS	\$ 9,800	
	Gurney/Stair Chair service		1,134
	Biomedical service		1,403
	Lucas2 devices service		2,660
	Misc Medical Device Service		603
	Physician Advisor Fees/Reimb		4,000
1-13-2-53303	Contract Services-Communications	\$ 15,000	
	Installation costs for new radio system		
1-13-2-53303	Contract Services-Fire	\$ 8,000	
	Hose and Ladder testing		5,250
	Hydraulic Rescue Tool service		1,400
	Fire Extinguisher services		850
	Fire Equipment repairs		500
1-13-2-53400	Supplies-Facilities	\$ 17,500	
	Facilities supplies		17,000
	Facilities tools		500
1-13-2-53401	Supplies-Vehicles	\$ 14,100	
	Vehicle supplies for ambulance		3,000
	Other vehicle supplies		9,000
	Oil		1,600
	Tools		500

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
1-13-2-53402	Supplies-Communication Radio supplies will be provided through DC911	\$ 0	
1-13-2-56200	Radio Repair/Replace Repair and replacement of radios, antennas, materials	\$ 1,200	
1-13-2-56300	SCBA Maintenance SCBA and Bauer compressor repair/maintenance	\$ 4,500	
TOTAL MATERIALS AND SERVICES		\$ 199,600	
 <u>CAPITAL OUTLAY</u>			
1-13-3-50100	Communications Additional pagers and hardware	\$ 10,750	
TOTAL CAPITAL OUTLAY		\$ 10,750	

Additional Pagers and Hardware capital outlay will have little impact on other operational costs as these repairs and upkeep are handled through Deschutes County 911.



MECHANIC TOM WARD REPAIRING ANTIQUE FIRE ENGINE

VOLUNTEER DEPARTMENT

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

The Volunteers are managed by the Deputy Chief of Operations through the Volunteer Coordinator. This Deputy Chief position is budgeted under the Operations Department and is responsible for the emergency service delivery throughout the community. The Volunteer Coordinator position is paid a nominal stipend for this position. There are currently 34 active Fire/EMS volunteers.

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

There are two types of Resident Volunteers. A total of nine students are selected for the Fire and Paramedic program or the EMS only program. New for this budget year is the option for the Resident Volunteers in the EMS only program to live at one of the stations and receive living expense reimbursement. Those Resident Volunteers living at the Camp Sherman Station 704 or Squaw Creek Station 703 will have higher reimbursement allowances due to the extra mileage required.

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

Fire Corps volunteers support the District through community services. There are currently 23 active Fire Corps volunteers. The District currently has the largest Fire Corps program in the State of Oregon.

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

BUDGET SUMMARY FOR VOLUNTEER DEPARTMENT

Expenditures	2015/16 Actual	2016/17 Actual	2017/18 Budget	2018/19 Budget
Personnel Services	\$9,170	\$9,247	\$10,300	\$186,191
Materials and Services	\$105,744	\$152,098	\$183,150	\$382,559
TOTAL	\$114,914	\$161,345	\$193,450	\$568,750

NEW BUDGETARY SIGNIFICANT CHANGES

- **Election.** Two board members have terms expiring June 30, 2019. This District will have election costs associated with these positions.
- **Tuition/Books.** Assumes a 5% increase in tuition costs and includes all nine resident volunteers.
- **Reimbursements.** The District is proposing an increase to the monthly reimbursement allowance for the Resident Volunteers with an additional \$50 per month for six students living at Station 701, an additional \$150 per month for one student living at Squaw Creek Station 703, and an additional \$250 per month for two students living at Camp Sherman Station 704. An increase has not been made to this allowance for several years and is falling behind other agencies' programs. (\$350, \$450, \$550)
- **Association Activity Allocation.** The District receives donations throughout the year and passes these donations on to the Association. The revenue assumes \$10,000 in donations which will be passed through to the Association. Last year, we assumed \$500 and received closer to \$12,000. No increase in the \$6,000 that the District supports for its activities.
- **Fire Corps.** The Fire Corps volunteers have increased its number CPR classes, thereby educating our community in First Aid and CPR. In 2017, volunteers trained 106 community members. The increase is due to expecting to train 200 community members in the upcoming fiscal year. The cost of books, CPR cards and other supplies increases.
- **Recruitment/Retention Grant.** This is a placeholder for a grant we are applying for. The grant is a SAFER grant through FEMA estimated at receiving \$300,000 per year for four years to hire a Volunteer Recruitment and Retention Coordinator. We have estimated a salary of \$101,000 plus benefits/taxes for a total of \$176,018. Remainder of \$123,982 as placeholder in Materials and Services. If this grant is not received, these amounts will not be expended.
- **Fuels Reduction Grant.** This District is applying for a Fuels Reduction Grant through IAFC. This is a placeholder and the funds will not be expended if the grant is not received.

VOLUNTEER PERSONNEL SUMMARY

Position	FY2013/14	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18
Board Members	0.03	0.03	0.03	0.03	0.03
Volunteer Coordinator	0.02	0.02	0.02	0.02	1.02
TOTAL	0.05	0.05	0.05	0.05	1.05

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

- **Blood Pressure Checks.** Volunteers staff a Blood Pressure Clinic at Bi-Mart on the third Tuesday of each month. Blood pressure readings for the year totaled 416.
- **CPR/First Aid Classes.** Volunteers conduct First Aid and CPR/AED classes for the community. Three additional volunteers completed their certifications to become instructors. They taught 10 classes and educated 106 community members in First Aid and/or CPR for 2017.
- **Address Sign Installation.** Fire Corps volunteers install reflective address signs to help crews quickly locate addresses within the District. A total of 40 address signs were installed in 2017.
- **Car Seat Safety Checks.** Five volunteers and one staff member are certified to check child car seat safety. Three clinics were held in 2017 in Sisters and volunteers participated in other regional clinics. A total of 50 car seats were inspected.
- **Smoke Alarms.** Volunteers performed residential smoke alarm testing in 2017, covering 29 homes and installing 91 smoke alarms.
- **AED Grants.** The District set aside grant funds to encourage more businesses in the community to purchase Automated External Defibrillators. An additional nine AED's were added to our community!



THE DISTRICT HOSTED ITS FIRST "EMERGENCY SERVICES DAY FOR WOMEN"

Other community service activities supported by the volunteers include:

- **Easter Egg Hunt.** Hundreds of eager egg hunters from infant to 11 years old turned out for the 38th annual Sisters Easter Egg Hunt at Creekside Park. The Easter Egg Hunt is co-sponsored by the Sisters-Camp Sherman and Cloverdale Fire Department Volunteer Associations. Twenty volunteers hide 6,000 plastic eggs throughout the park for two hours. The eggs are snatched up in about five minutes.
- **Rodeo Standby.** District volunteers stand by as backup EMS personnel and provided an on-site ambulance for the Sisters Rodeo each day of the Rodeo, held the second weekend in June.
- **Quilt Show.** District staff and volunteers provide help in hanging and taking down the quilts for the annual Sisters Outdoor Quilt Show which draws more than 10,000 visitors to Sisters.
- **High School Sports Standby.** District volunteers stand by as backup EMS personnel and provide an on-site ambulance for the Sisters High School home football games as well as the SALL lacrosse tournament.
- **Halloween Safety Fair.** The District hosts an annual Halloween event including a haunted house and many other activities for children and their families, providing educational opportunities.
- **Spirit of Christmas.** The Sisters-Camp Sherman Fire & Ambulance Association and the Sisters Kiwanis Club sponsor the annual "Spirit of Christmas Giving Tree" providing Christmas gifts to families in need in Sisters Country over the holiday season. In 2017, 170 children received gifts. The value of gifts donated was over \$8,500.
- **Community Christmas Dinner.** The Association also hosts a community Christmas dinner on Christmas Day every year, serving over 150 people. It takes many volunteers hours to shop, prepare, serve and clean up for this meal.
- **Community Assistance Fund.** This fund has been set up to help members of the community who would endure a further hardship without financial assistance. Under this program, employees are allowed to spend up to \$100 to provide assistance beyond basic fire suppression and EMS. The fund was created from non-public funds, including donations made to the District and employee/volunteer contributions. In 2017, a total of 23 individuals/families were helped with a total of \$310 in gas/food vouchers.



Volunteers
prepare the
annual
Community
Christmas Dinner

Volunteer Department Budget Detail

2018/2019 Fiscal Year

Expenditures by Account

General Fund

Personnel Services					Proposed	Approved	Adopted
		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-14-1-50100	Board Members	3,000	3,000	3,000	3,000	3,000	3,000
1-14-1-50200	Volunteer Coordinator	800	800	800	800	800	800
1-14-1-52400	Other Benefits	5,078	5,153	6,200	6,200	6,200	6,200
1-14-1-53100	Payroll Taxes	292	294	300	300	300	300
1-14-1-54000	Volunteer R&R Coord-Grant	-	-	-	175,891	175,891	175,891
Total PERSONNEL SERVICES		9,170	9,247	10,300	186,191	186,191	186,191

Materials and Services					Proposed	Approved	Adopted
		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-14-2-50100	Election	-	1,194	-	1,300	1,300	1,300
1-14-2-50200	District Awards	7,920	10,911	10,000	10,000	10,000	10,000
1-14-2-50300	Volunteer Service Award	22,150	22,144	22,150	22,250	22,250	22,250
1-14-2-51100	Tuition/Books	36,966	72,420	76,000	70,000	70,000	70,000
1-14-2-52100	Reimbursements	10,295	14,333	21,600	44,400	44,400	44,400
1-14-2-52200	Immunizations/Tests	10,267	8,013	11,500	8,000	8,000	8,000
1-14-2-53100	Ass'n Activity Allocation	4,460	4,784	7,000	16,000	16,000	16,000
1-14-2-53200	Special Events	591	1,924	2,500	2,500	2,500	2,500
1-14-2-53300	Fire Corps	6,636	6,257	12,500	15,000	15,000	15,000
1-14-2-53400	Supplies	824	717	1,500	2,000	2,000	2,000
1-14-2-54100	Honor Guard	-	500	500	-	-	-
1-14-2-54200	Chaplaincy	1,000	1,000	1,000	1,000	1,000	1,000
1-14-2-55100	Training/Conferences	1,976	1,628	8,000	8,000	8,000	8,000
1-14-2-55200	Travel/Lodging	-	515	2,150	1,500	1,500	1,500
1-14-2-55300	Per Diem	115	148	2,250	2,000	2,000	2,000
1-14-2-56200	Uniforms	2,545	5,610	4,500	4,500	4,500	4,500
1-14-2-59100	Recruitment/Retention Grant	-	-	-	124,109	124,109	124,109
1-14-2-59101	Fuels Reduction Grant	-	-	-	50,000	50,000	50,000
Total Materials and Services		105,745	152,098	183,150	382,559	382,559	382,559

EXPENDITURE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
<u>PERSONNEL SERVICES</u>			
1-14-1-50100	Board Members Per Diem wages @ \$50/month x 5 board members	\$ 3,000	
1-14-1-50200	Volunteer Coordinator Annual stipend for Volunteer Coordinator	\$ 800	
1-14-1-52400	Other Benefits 24/7 Death/Disability Insurance FireMed Subscriptions for all volunteers @\$50 FireMed Subscription for all Board Members @\$50 AD&D Insurance	\$ 6,200	1,200 2,750 250 2,000
1-14-1-53100	Payroll Taxes Board Members 7.65% FICA taxes for per diem + WBF Volunteer Coordinator 7.65% FICA taxes + WBF	\$ 300	230 70
1-14-1-54000	Volunteer Recruit & Retention Coord - Grant Salary PERS (29.3% + 6%) Health Insurance VEBA Performance Bonus Deferred Comp (6.2%) Other Benefits (Life, S/T & L/T Disability, AD&D, other) Payroll Taxes (1.45% + WBF)	\$ 175,891	101,000 35,715 24,215 6,000 175 6,273 1,019 1,494
TOTAL PERSONNEL SERVICES		\$ 186,191	
<u>MATERIALS AND SERVICES</u>			
1-14-2-50100	Election Costs associated with having an election for two board members.	\$ 1,300	
1-14-2-50200	District Awards Annual District awards event – caterer, venue, awards.	\$ 10,000	
1-14-2-50300	Volunteer Service Award (LOSAP) Length of Service Award contribution for qualified volunteers (max 3,000/yr per volunteer) Service fees for annuity program (LOSAP)	\$ 22,250	22,000 250
1-14-2-51100	Tuition/Books Tuition for 9 students x 3 terms x 17 credits @ \$123 Tuition for 1 student @ EOU x 12 credits x \$231 Textbooks and other class fees	\$ 70,000	56,457 2,772 10,771

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
1-14-2-52100	Reimbursements (mileage/food/supplies)	\$ 44,400	
	Resident Volunteers (6) at Station 701 @ \$350/mo.		25,200
	Resident Volunteers (1) at Station 703 @ \$450/mo.		5,400
	Resident Volunteers (2) at Station 704 @ \$550/mo.		13,200
	Volunteer Meal Vouchers for 24hr shifts (\$10@)		300
	Volunteer Public Education Coordinator Reimb.		300
1-14-2-52200	Immunizations/Tests	\$ 8,000	
	Drug tests, HEP B series, TB tests, background checks...		4,400
	Physicals for eight volunteers @ \$450		3,600
1-14-2-53100	Association Activity Allocation	\$ 16,000	
	Easter Egg Hunt		1,200
	Halloween Event		1,000
	Christmas Dinner and lights		1,000
	Fifth Tuesday events		1,000
	Flowers, coffee, misc		1,800
	Donations		10,000
1-14-2-53200	Special Events	\$ 2,500	
	Fire Busters, Fire-Free weekends, fire-prevention week, safety fair, etc		
1-14-2-53300	Fire Corps	\$ 15,000	
	AED Grant Program for community		2,000
	Car Seat Grant expenses		2,000
	CPR/First Aid class supplies		6,000
	Smoke Alarm program supplies		1,000
	Bike Helmets		200
	Other expenses associated with Fire Corps		3,800
1-14-2-53400	Supplies	\$ 2,000	
	Volunteer supplies		750
	High School Program supplies		1,250
1-14-2-54100	Honor Guard	\$ 0	
	No donation this year.		
1-14-2-54200	Chaplaincy	\$ 1,000	
	Donation to Central Oregon Police Chaplaincy		
1-14-2-55100	Training/Conferences	\$ 8,000	
	Training/conferences for volunteers		3,000
	Training/conferences for Board Members		1,000
	Half scholarship for Paramedic student volunteer		4,000
1-14-2-55200	Travel/Lodging	\$ 1,500	
	Board Members		300
	Volunteers		1,200

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
1-14-2-55300	Per Diem (meals for out of town conferences/meetings)	\$ 2,000	
	Board Members		300
	Volunteers		1,700
1-14-2-56200	Uniforms	\$ 4,500	
	Resident Volunteer Uniforms		3,500
	Volunteer Uniforms		1,000
1-14-2-59100	Recruitment/Retention Grant	\$ 124,109	
	If grant received, training and supplies for additional volunteers.		
1-14-2-59101	Fuels Reduction Grant	\$ 50,000	
	If grant received, expenses for fuels reduction		
TOTAL MATERIALS AND SERVICES		\$ 382,559	



2017 RESIDENT VOLUNTEERS

NON-DEPARTMENTAL

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

The General Fund transfers budgeted funds to the Employment Reserve Fund, Building Reserve Fund, and Equipment Reserve Fund for unanticipated and future costs related to each area.

Operating contingency is appropriated money available for unanticipated expenditures that may arise during the budget year. This figure is computed at 10% of general fund expenditures. Utilization of these funds requires Board of Director approval.

Unappropriated ending fund balance is budgeted at \$933,765. While listed as a requirement, it is actually a resource for the ensuing fiscal year and cannot be expended in the current year. This figure is computed at 5/12 of the personnel costs, ¼ of the materials and services expenditures, and ¼ of the capital outlay expenditures from the general fund less 5/12 of the ambulance revenue expected. The calculation does not include expenses related to grants. It is the District's philosophy to provide funding for the ensuing year's requirements until levied taxes are received in November.

Debt service accounts for money the District is obligated to pay towards the original \$2.5M Bond debt created February 6, 2007 to build and remodel Station 701. The Bond was refinanced in early 2017 and is now a 10-year bond at 1.87% interest with \$1,720,000 left to pay. The bond will be paid off in February, 2027.

BUDGET SUMMARY FOR NON-DEPARTMENTAL

Expenditures	2015/16 Actual	2016/17 Actual	2017/18 Budget	2018/19 Budget
Transfers	\$284,114	\$442,554	\$506,398	\$578,690
Operating Contingency	\$2,941	\$18,400	\$289,414	\$292,715
Ending Fund Balance	\$1,746,886	\$1,707,559	\$1,620,168	\$933,765
TOTAL	\$2,033,941	\$2,168,513	\$2,415,980	\$1,805,170

Transfers from the Operating Budget to Reserve Funds include:

- \$479,690 Employment Reserve Fund (PERS)
- \$ 45,000 Building Reserve Fund
- \$ 54,000 Equipment Reserve Fund

Non-Departmental Budget Detail

2018/2019 Fiscal Year

Expenditures by Account

General Fund

Transfers					Proposed	Approved	Adopted
		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-90-7-57000	Transfers to Reserve Funds	284,114	442,554	506,398	578,690	578,690	578,690
Total TRANSFERS		284,114	442,554	506,398	578,690	578,690	578,690

Contingency					Proposed	Approved	Adopted
		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-90-8-58000	Contingency	2,941	18,400	289,414	292,715	292,715	292,715
Total CONTINGENCY		2,941	18,400	289,414	292,715	292,715	292,715

Unappropriated - to Fund Balance					Proposed	Approved	Adopted
		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-90-9-59000	Unapprop.-to Fund Balance	-	-	914,081	933,765	933,765	933,765
Total UNAPPROPRIATED		-	-	914,081	933,765	933,765	933,765

EXPENDITURE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
<u>NON-DEPARTMENTAL</u>			
1-90-7-57000	Transfers to Reserve Funds	\$ 578,690	
	Employment Reserve Fund		479,690
	Building Reserve Fund		45,000
	Equipment Reserve Fund		54,000
1-90-8-58000	Contingency	292,715	
	10% of expenditures for unanticipated expenses.		
1-90-9-59000	Unappropriated to Fund Balance	933,765	
	5/12 of Personnel Services		921,612
	¼ of Materials and Services		172,428
	¼ of Capital Outlay		6,392
	Less 5/12 Ambulance Revenue		(166,667)

RESERVE FUNDS

The District created four Reserve Funds to help save for future large expenditures and unanticipated costs associated with each of these funds. Equipment and apparatus and building repairs can be in the hundreds of thousands of dollars. The District would like to avoid asking its taxpayers for money to fund these large capital costs and is creating a fiscally responsible budget that should make sure it does not need to request additional levies. The Technology Fund was dissolved in 2018 and remaining funds were transferred to the PERS Reserve as it was determined this Technology Reserve Fund was no longer necessary.

In the 2017/18 budget year, as the District faced looming PERS unfunded liability and further increasing rates, the District is proposing a different transfer of Reserve Funds. Although the total transfer would remain the same, the amounts planned for transfers into the Equipment and Building Reserve accounts would instead be diverted to the PERS Reserve to build a side account within PERS to offset future rate increases. For the 2018/19 budget year, the District is proposing to largely fund the PERS reserve account in lieu of additional funds into the Equipment Reserve and Building Reserve accounts.

Employment Reserve Fund Budget Detail

Revenue					Proposed	Approved	Adopted
		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
2-01-0-49000	Transfer In	50,000	55,000	55,000	479,690	479,690	479,690
2-01-0-49990	Beginning Fund Balance	37,726	83,850	138,850	604,249	604,249	604,249
EMPLOYMENT RESERVE FUND REVENUE		87,726	138,850	193,850	1,083,939	1,083,939	1,083,939

Expenditures					Proposed	Approved	Adopted
		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
2-12-1-56107	PERS Reserve for Future Exp	-	-	110,000	1,000,089	1,000,089	1,000,089
2-12-1-56109	Reserved for Future Exp	3,876	-	83,850	83,850	83,850	83,850
EMPLOYMENT RESERVE FUND EXPENDITURES		3,876	-	193,850	1,083,939	1,083,939	1,083,939

EXPENDITURE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
<u>PERSONNEL SERVICES</u>			
2-12-1-56107	PERS Reserve for Future Expenditures Preparing for PERS side account to offset looming rate increases expected in the next few years.	\$ 1,000,089	
2-12-1-56109	Reserved for Future Expenditures Unanticipated costs for labor, separation of service, vacation and retirement payouts.	\$ 83,850	

Average Side Account Rate Offset 2005-2015	
Rate Period	Average Rate Offset (Percentage of Payroll)
2005-2007	-4.54%
2007-2009	-6.71%
2009-2011	-7.20%
2011-2013	-5.11%
2013-2015	-5.26%
2015-2017	-6.38%

How Do PERS Side Accounts Work?

Side accounts are generally amortized over the same time period as the employer's associated UAL, providing the employer with a reduction of its employer rate. The goal is for the side account to provide rate relief to the employer until the associated UAL is paid off. Side accounts are re-amortized every two years, taking into consideration how much of the side account has been used and what earnings have been credited. The rate offset from the side accounts is then adjusted based on the re-amortization.

What Earnings Do Side Accounts Receive?

Side accounts are invested in the PERS Fund and receive the Fund's actual earnings or losses. These earnings or losses are posted to side accounts at the end of each year.

Average Side Account Earnings 2004 - 2014	
Calendar Year	Average Earnings/Loss
2004	13.68%
2005	12.80%
2006	14.98%
2007	9.46%
2008	-26.75%
2009	18.47%
2010	12.13%
2011	2.15%
2012	14.09%
2013	15.59%
2014	7.39%

Building Reserve Fund Budget Detail

Revenue					Proposed	Approved	Adopted
		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
3-01-0-49000	Transfer In	25,000	145,000	205,450	45,000	45,000	45,000
3-01-0-49990	Beginning Fund Balance	93,796	118,796	247,796	88,539	88,539	88,539
BUILDING RESERVE FUND REVENUE		118,796	263,796	453,246	133,539	133,539	133,539

Expenditures					Proposed	Approved	Adopted
		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
3-10-5-53413	Reserved for Future Exp	-	-	178,246	88,539	88,539	88,539
3-10-5-53414	Training Center	-	-	150,000	10,000	10,000	10,000
3-10-5-53415	Station 701	-	3,724	45,000	-	-	-
3-10-5-53416	Station 703	-	-	35,000	35,000	35,000	35,000
3-10-5-53417	Station 704	-	2,610	45,000	-	-	-
BUILDING RESERVE FUND EXPENDITURES		-	6,334	453,246	133,539	133,539	133,539

EXPENDITURE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
	CAPITAL OUTLAY		
3-10-5-53413	Reserved for Future Expenditures	\$ 88,539	
	Unanticipated costs related to buildings and maintenance of buildings and grounds.		
3-10-5-53414	Training Center	\$ 10,000	
	Engineering, easement for Hydrant.		
3-10-5-53415	Station 701	\$ 0	
3-10-5-53416	Station 703	\$ 35,000	
	Reconfigure bay doors.		
3-10-5-53417	Station 704	\$ 0	

In the 2017/18 budget year, the District completed a dormitory addition at Station 704, paved an acre of the training center grounds, and added propane heaters to the bay area at Station 701 in preparation for reconfiguring the heating and generator use. This should save money on electricity.

Reconfiguring the bay doors at Station 703 was not able to be completed in the 2017/18 budget year and has been moved to the 2018/19 budget year. The next step for the training grounds is a hydrant. No additional operating funds needed for this capital expenditure.

Equipment Reserve Fund Budget Detail

Revenue					Proposed	Approved	Adopted
		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
4-01-0-49000	Transfer In	204,114	242,554	245,948	54,000	54,000	54,000
4-01-0-49990	Beginning Fund Balance	324,047	497,557	675,736	664,607	664,607	664,607
EQUIPMENT RESERVE FUND REVENUE		528,161	740,111	921,684	718,607	718,607	718,607

Expenditures					Proposed	Approved	Adopted
		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
4-10-5-56103	Vehicle	28,139	64,721	-	-	-	-
4-10-5-56108	EMS Equip Reserve Future	-	7,103	30,000	35,000	35,000	35,000
4-10-5-56109	FIRE Equip Reserve Future	-	-	49,000	49,000	49,000	49,000
4-10-5-56110	Reserve for Future Expend	2,465	-	842,684	634,607	634,607	634,607
EQUIPMENT RESERVE FUND EXPENDITURES		30,604	71,824	921,684	718,607	718,607	718,607

EXPENDITURE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
	<u>CAPITAL OUTLAY</u>		
4-10-5-56103	Vehicle No plans to purchase any vehicles this fiscal year.	\$ 0	
4-10-5-56108	EMS Equipment Per Apparatus and Equipment Master Plan, transfer \$5,000 to replace/upgrade future EMS Equipment.	\$ 35,000	
4-10-5-56109	FIRE Equipment No plans to purchase any fire equipment this year. This is savings for future fire equipment.	\$ 49,000	
4-10-5-56110	Reserved for Future Expenditure Unanticipated costs related to fleet and equipment replacement.	\$ 634,607	

Technology Reserve Fund Budget Detail (dissolved)

Revenue					Proposed	Approved	Adopted
		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
5-01-0-49000	Transfer In	5,000	-	-	-	-	-
5-01-0-49990	Beginning Fund Balance	7,120	9,001	9,001	-	-	-
TECHNOLOGY RESERVE FUND REVENUE		12,120	9,001	9,001	-	-	-

Expenditures					Proposed	Approved	Adopted
		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
5-10-5-56413	Reserved for Future Exp	3,119	-	9,001	-	-	-
TECHNOLOGY RESERVE FUND EXPENDITURE		3,119	-	9,001	-	-	-

EXPENDITURE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
	CAPITAL OUTLAY		
5-10-2-53413	Reserved for Future Expenditure	\$ 0	
	Unanticipated technology purchases due to equipment failure, required upgrades, etc.		



PAVING AT THE TRAINING CENTER

Debt Service Fund Budget Detail

Revenue					Proposed	Approved	Adopted
		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
7-01-0-40100	Desch Cty Tax Bond Rev	153,438	183,575	162,700	100,000	100,000	100,000
7-01-0-40200	Jeffsn Cty Tax Bond Rev	16,803	19,813	17,176	10,600	10,600	10,600
7-01-0-44120	Des/Jeff Interest	101	110	70	120	120	120
7-01-0-49990	Beginning Fund Balance	87,572	70,903	88,808	105,190	105,190	105,190
DEBT SERVICE FUND REVENUE		257,914	274,401	268,754	215,910	215,910	215,910

Expenditures					Proposed	Approved	Adopted
		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
7-10-2-53600	Bond Interest Payment	87,013	50,925	34,876	32,164	32,164	32,164
7-10-2-53700	Bond Principal Payment	100,000	125,000	145,000	150,000	150,000	150,000
Total DEBT SERVICE		187,013	175,925	179,876	182,164	182,164	182,164

Debt Service Unappropriated					Proposed	Approved	Adopted
		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
7-90-9-59000	Unapprop. To Fund Balance	-	-	88,879	33,746	33,746	33,746
Total UNAPPROPRIATED DEBT SERVICE		-	-	88,879	33,746	33,746	33,746

REVENUE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
	DEBT SERVICE		
7-01-0-40100	Deschutes County Tax Bond Revenue	\$ 100,000	
	Anticipated Property Tax Revenue from Deschutes County for Bond repayment		
7-01-0-40200	Jefferson County Tax Bond Revenue	\$ 10,600	
	Anticipated Property Tax Revenue from Jefferson County for Bond repayment		
7-01-0-44120	Des/Jeff Interest	\$ 120	
	Anticipated interest income received from Deschutes and Jefferson counties		
7-01-0-49990	Beginning Fund Balance	\$ 105,190	

EXPENDITURE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
	<u>DEBT SERVICE</u>		
7-10-2-53600	Bond Interest Payment	\$ 32,164	
	August 1, 2018 interest payment on bond debt		\$16,082
	February 1, 2019 interest payment on bond debt		\$16,082
7-10-2-53700	Bond Principal Payment	\$ 150,000	
	February 1, 2019 principal payment on bond debt		
7-90-9-59000	Unappropriated to Fund Balance	\$ 33,746	
	Amount carried over to fund next year's first payment in August prior to receiving tax income in November.		



SISTERS-CAMP SHERMAN FIREFIGHTERS WORKING ON THE ATLAS FIRE IN CALIFORNIA - DECEMBER 2017

SALARY SCHEDULE

STEPS	1	2	3	4	5	6
Temporary	\$ 13.61	\$ 14.15	\$ 14.72	\$ 15.31	\$ 15.92	\$ 16.55
Temporary 2	\$ 17.57	\$ 18.28	\$ 19.01	\$ 19.77	\$ 20.56	\$ 21.38
Mechanic	\$ 22.67	\$ 23.57	\$ 24.51	\$ 25.50	\$ 26.51	\$ 27.58
Administrative Assistant	\$ 25.38	\$ 26.39	\$ 27.45	\$ 28.55	\$ 29.69	\$ 30.88
	\$ 4,399	\$ 4,575	\$ 4,7584	\$ 4,948	\$ 5,146	\$ 5,352
	\$ 52,785	\$ 54,897	\$ 57,093	\$ 59,376	\$ 61,751	\$ 64,222
Fire-Medic based on 2912 hours	\$ 20.63	\$ 21.46	\$ 22.32	\$ 23.21	\$ 24.14	\$ 25.11
	\$ 5,007	\$ 5,208	\$ 5,416	\$ 5,633	\$ 5,858	\$ 6,092
	\$ 60,088	\$ 62,491	\$ 64,991	\$ 67,591	\$ 70,294	\$ 73,106
Engineer-Medic Incentive based on 2912 hours	\$ 21.25	\$ 22.10	\$ 22.99	\$ 23.91	\$ 24.86	\$ 25.86
	\$ 5,158	\$ 5,364	\$ 5,578	\$ 5,802	\$ 6,034	\$ 6,275
	\$ 61,891	\$ 64,366	\$ 66,941	\$ 69,619	\$ 72,403	\$ 75,299
Shift Commander based on 2912 hours	\$ 27.15	\$ 28.24	\$ 29.37	\$ 30.54	\$ 31.76	\$ 33.04
	\$ 6,589	\$ 6,853	\$ 7,127	\$ 7,412	\$ 7,708	\$ 8,017
	\$ 79,068	\$ 82,231	\$ 85,520	\$ 88,941	\$ 92,498	\$ 96,198
Finance Manager based on 1040 hours Fire Safety Manager	\$ 39.12	\$ 40.68	\$ 42.31	\$ 44.00	\$ 45.76	\$ 47.59
	\$ 3,390	\$ 3,526	\$ 3,667	\$ 3,813	\$ 3,966	\$ 4,125
	\$ 40,682	\$ 42,309	\$ 44,001	\$ 45,761	\$ 47,592	\$ 49,495
Deputy Chief	\$ 42.73	\$ 44.44	\$ 46.21	\$ 48.06	\$ 49.99	\$ 51.98
	\$ 7,406	\$ 7,702	\$ 8,010	\$ 8,331	\$ 8,664	\$ 9,011
	\$ 88,874	\$ 92,429	\$ 94,237	\$ 99,971	\$ 103,970	\$ 108,129
Fire Chief	CONTRACT					

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

COLA 2% (Calculated using average of CPIU-Dec, CPIW-Dec, Social Security)
(The Board has the option of giving a COLA other than by the above method.)

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, 2018

Current Step	Name	Current Step	Name	Current Step	Name
Captain 6++	JA	Fire-medic 4 /EI	PB	Fire-Medic 6+ /EI	DK
Captain 6++	TB	Fire-medic 3	DW	Fire-Medic 6 +/EI	CM
Captain 4	RH	Admin Asst 6+	JS	Fire Medic 4	MM
Fire Safety Mgr		Deputy Chief 6+	TC	Fire-Medic 4 /EI	DF
Finance Mgr 6+	KJ	Mechanic 4	TW		

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

- a. Pumper Operator b. Mobile Water Supply c. Wildland Fire Operator

VEHICLE REPLACEMENT SCHEDULE

	Est Life	2018	2019	2020	2021	2022
Beginning Balance		664,607	664,607	144,607	379,607	564,607
Transfer into Reserves		-	-	235,000	235,000	235,000
Equipment Purchased:						
<u>Station 701</u>						
Pumper	25					
Interface	25					
Tender	20					
Brush	15					
Heavy Brush (FEPP)	15					
Ambulance	20					
Ambulance	20					
Ambulance	20					200,000
Capt. Response	10				50,000	
DC Ops Vehicle	10					
Chief Vehicle	10					
FSM Vehicle	10					
Service Truck (FEPP)	15		20,000			
<u>Station 703</u>						
Interface	25		500,000			
Tender	20					
Brush	15					
<u>Station 704</u>						
Pumper (Used)	25					
Brush	15					
Tender (FEPP)	20					
Ending Balance		664,607	144,607	379,607	564,607	599,607

The full fleet replacement schedule goes out 20+ years to ensure the District will have the funds necessary to replace vehicles as needed. The Finance Manager prepares an internal planning tool for budgeting out five years; updating this financial plan after the annual budget is approved and again after the audit is completed each year. An Equipment Master Plan and a Facilities Master Plan was completed in 2016 and incorporated into the budget. This Master Plan will be re-evaluated this fiscal year, trying to find ways to fund future equipment purchases in a more economical manner.

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Capital Outlay – Expenditures for the acquisition of capital assets.

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

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

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

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

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

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

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

Contingency – A provision for an unforeseen event or circumstance.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Watchroom – The office used by shift commanders and firefighters.

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

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



FIREFIGHTERS LOADING FIRE HOSE BACK ONTO THE FIRE ENGINE

TAX FORMS

FORM LB-1		NOTICE OF BUDGET HEARING		
A public meeting of the Sisters-Camp Sherman Rural Fire Protection District will be held on June 19, 2018 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, 2018 as approved by the Sisters-Camp Sherman RFPD Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 301 South Elm Street, Sisters, Oregon, between the hours of 8:30 a.m. and 4:30 p.m. or online at www.sistersfire.com. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year.				
Contact: Roger Johnson, Fire Chief		Telephone: 541-549-0771	Email: rjohnson@sistersfire.com	
FINANCIAL SUMMARY - RESOURCES				
TOTAL OF ALL FUNDS	Actual Amount 2016-2017	Adopted Budget This Year 2017-2018	Approved Budget Next Year 2018-2019	
Beginning Fund Balance/Net Working Capital	2,526,961	2,756,640	3,082,755	
Fees, Licenses, Permits, Fines, Assessments & Other Service	424,022	423,218	408,815	
Federal, State and all Other Grants, Gifts, Allocations and	4,175	2,000	354,500	
Revenue from Bonds and Other Debt	0	0	0	
Interfund Transfers / Internal Service Reimbursements	442,554	506,398	578,690	
All Other Resources Except Current Year Property Taxes	112,295	119,340	191,120	
Current Year Property Taxes Estimated to be Received	2,537,752	2,642,969	2,668,435	
Total Resources	6,047,759	6,450,565	7,284,315	
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION				
Personnel Services	1,870,797	2,143,280	2,437,761	
Materials and Services	517,639	682,837	863,819	
Capital Outlay	142,809	422,020	70,568	
Debt Service	175,925	179,876	182,164	
Interfund Transfers	442,554	506,398	578,690	
Contingencies	18,400	289,414	292,715	
Special Payments	0	0	0	
Unappropriated Ending Balance and Reserved for Future Expendit	2,879,635	2,226,740	2,858,598	
Total Requirements	6,047,759	6,450,565	7,284,315	
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM				
Name of Organizational Unit or Program	FTE for that unit or program			
Administration	576,567	646,543	649,156	
FTE	3.00	3.00	3.00	
Operations	1,538,390	1,762,859	1,861,844	
FTE	10.00	10.58	10.00	
Maintenance	176,785	291,284	247,400	
FTE	0.75	0.88	0.75	
Volunteers	161,345	193,450	568,750	
FTE	0.05	0.05	1.05	
Non-Departmental	2,168,513	1,709,893	1,805,170	
FTE	0.00	0.00	0.00	
Employment Reserve Fund	0	193,850	1,083,939	
FTE	0.00	0.00	0.00	
Building Reserve Fund	6,334	453,246	133,539	
FTE	0.00	0.00	0.00	
Equipment Reserve Fund	71,824	921,684	718,607	
FTE	0.00	0.00	0.00	
Technology Reserve Fund	0	9,001	0	
FTE	0.00	0.00	0.00	
Debt Service Fund	175,925	268,755	215,910	
FTE	0.00	0.00	0.00	
Total Requirements	4,875,683	6,450,565	7,284,315	
Total FTE	13.80	14.51	14.80	
STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *				
The District has applied for a Volunteer Recruitment and Retention Grant for \$300,000 each year for the next four years. If this grant is received, the District would hire a full-time Volunteer Coordinator. Refinanced bond with lower interest rate and additional carryover.				
PROPERTY TAX LEVIES				
	Rate or Amount Imposed 2015-2016	Rate or Amount Imposed This Year 2016-2017	Rate or Amount Approved Next Year 2017-2018	
Permanent Rate Levy (rate limit \$2.7317 per \$1,000)	\$2.7317	\$2.7317	\$2.7317	
Local Option Levy				
Levy For General Obligation Bonds	\$209,701	\$179,876	\$117,660	
STATEMENT OF INDEBTEDNESS				
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1		
General Obligation Bonds	\$1,720,000	\$0		
Other Bonds				
Other Borrowings				
Total	\$1,720,000	\$0		

RESOLUTION 2017-2018-004

MAKING APPROPRIATIONS, ADOPTING THE BUDGET AND IMPOSING AND CATEGORIZING TAXES

BE IT RESOLVED that the Board of Directors of the Sisters-Camp Sherman Rural Fire Protection District hereby adopts the budget for fiscal year 2018-2019 General Fund, Employment Reserve Fund, Building Reserve Fund, Equipment Reserve Fund, and Debt Service Fund in the amount of \$7,284,313 now on file at the Deschutes County and Jefferson County Assessor's Office.

MAKING APPROPRIATIONS

General Fund

Administration	\$ 649,156
Operations	\$1,861,842
Maintenance	\$ 247,400
Volunteers	\$ 568,750
Contingency	\$ 292,715
Transfers to Reserve Funds	\$ 578,690
Unappropriated Ending Fund Balance	\$ 933,765
Total:	\$5,132,318

Debt Service Fund

Debt Service	\$ 182,164
Unappropriated Ending Fund Balance	\$ 33,746
Total:	\$ 215,910

Employment Reserve Fund

Reserved for Future Exp	\$1,083,939
Total:	\$1,083,939

Building Reserve Fund

Capital Outlay	\$ 45,000
Reserved for Future Exp	\$ 88,539
Total:	\$ 133,539

Equipment Reserve Fund

Capital Outlay	\$ -0-
Reserved for Future Exp	\$ 718,607
Total:	\$ 718,607

Total Appropriations, All Funds

\$4,425,717

Total Unappropriated and Reserve Amounts, All Funds

\$2,858,596

TOTAL ADOPTED BUDGET

\$7,284,313*(*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 \$117,660 for bonds;

and that these taxes are hereby imposed and categorized for tax year 2018-2019 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..... \$117,660

The above resolution statements were approved and declared adopted on this 19th day of June 2018.

Chuck Newport, President

Bill Rainey, Vice President

Jack McGowan, Secretary/Treasurer

Heather Johnson, Director

Roger White, Director

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

To assessors of Deschutes/Jefferson Counties

**FORM LB-50
2018-2019**

- 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

District Name

on the tax roll of **Deschutes and Jefferson** County. The property tax, fee, charge or assessment is categorized as stated by this form.

County Name

<u>PO Box 1509</u>	<u>Sisters</u>	<u>OR</u>	<u>97759</u>	<u>7/21/2018</u>
Mailing Address of District	City	State	ZIP code	Date
<u>Roger Johnson</u>	<u>Fire Chief</u>	<u>541-549-0771</u>	<u>riohanson@sistersfire.com</u>	
Contact Person	Title	Daytime Telephone	Contact Person E-Mail	

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

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

PART I: TAXES TO BE IMPOSED

PART I: TAXES TO BE IMPOSED		Subject to General Government Limits		Excluded from Measure 5 Limits Dollar Amount of Bond Levy
		Rate -or- Dollar Amount		
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit)	1	2.7317		
2. Local option operating tax	2	0		
3. Local option capital project tax	3	0		
4. City of Portland Levy for pension and disability obligations	4	0		
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.	0		
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.	117,660		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.	117,660		

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)