

SISTERS-CAMP SHERMAN RURAL FIRE PROTECTION DISTRICT

Fiscal Year
2019-2020

Adopted Budget Document

Sisters-Camp Sherman Rural Fire Protection District

"Protecting Life and Property through Quality Service"



Table of Contents

INTRODUCTION 4

DISTINGUISHED BUDGET AWARD 5

INTRODUCTION OF MEMBERS 6

MISSION, VISION AND VALUES 7

FIRE STATIONS 8

ORGANIZATIONAL CHART 9

PERSONNEL SUMMARY 10

ABOUT THE DISTRICT 12

TOP 10 IN SISTERS 13

POPULATION AND DEMOGRAPHICS 14

GEOGRAPHICAL MAP 16

POLICIES AND PROCEDURES 17

TRAINING 17

BUDGET MESSAGE 18

BUDGET PROCESS 27

BUDGET CALENDAR 28

BUDGET AND FINANCIAL POLICIES 29

FINANCIAL POLICY OVERVIEW 33

STRATEGIC PLAN / GOALS / OBJECTIVES 36

FINANCIAL SUMMARY 41

FINANCIAL OVERVIEW – ALL FUNDS	41
GENERAL OPERATING FUND REVENUE.....	46
GENERAL OPERATING FUND REVENUE BUDGET DETAIL.....	48
ADMINISTRATION DEPARTMENT	51
ADMINISTRATION DEPARTMENT BUDGET DETAIL.....	55
OPERATIONS DEPARTMENT	60
OPERATIONS DEPARTMENT BUDGET DETAIL.....	64
MAINTENANCE DEPARTMENT.....	70
MAINTENANCE DEPARTMENT BUDGET DETAIL.....	73
VOLUNTEER DEPARTMENT.....	77
VOLUNTEER DEPARTMENT BUDGET DETAIL.....	82
NON-DEPARTMENTAL	86
NON-DEPARTMENTAL BUDGET DETAIL.....	87
RESERVE FUNDS.....	88
EMPLOYMENT RESERVE FUND BUDGET DETAIL	88
BUILDING RESERVE FUND BUDGET DETAIL	90
EQUIPMENT RESERVE FUND BUDGET DETAIL	91
TECHNOLOGY RESERVE FUND BUDGET DETAIL (DISSOLVED).....	92
Debt Service Fund Budget Detail.....	93
SALARY SCHEDULE	95
APPARATUS REPLACEMENT SCHEDULE	96

FIRE EQUIPMENT REPLACEMENT PLAN 97

EMS EQUIPMENT REPLACEMENT PLAN 97

GLOSSARY 98

TAX FORMS 106



INTRODUCTION

Welcome to the proposed budget of the Sisters-Camp Sherman Rural Fire Protection District for the Fiscal Year 2019-2020 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

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Sisters-Camp Sherman Rural Fire Protection Dist.

Oregon

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morill

Executive Director

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, 2018. 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: Open	<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, 2023</i>
Position 5: Bill Rainey (Vice President)	<i>June 30, 2023</i>

BUDGET COMMITTEE

Term Expires

Ken Jones	<i>June 30, 2019</i>
Connie Dingeman	<i>June 30, 2019</i>
Russ Morrison	<i>June 30, 2020</i>
Jeff Wester	<i>June 30, 2020</i>
Jeff Tryens	<i>June 30, 2020</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, Fire Safety Manager	Serving Since 2018
Kay Johnson, Finance Manager	Serving Since 2014
Julie Spor, Executive Assistant	Serving Since 2003
Sarah Bialous, Office Assistant	Serving Since 2018

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 three fire stations located throughout the Fire District:



STATION 701 – MAIN FIRE STATION & ADMINISTRATION OFFICE

301 South Elm Street – Sisters, Oregon



STATION 702 – TOLLGATE SUBDIVISION

This Station was returned to the Tollgate subdivision as it was not being used.



STATION 703 – SQUAW CREEK CANYON RECREATIONAL ESTATES SUBDIVISION

17233 Buffalo Drive – Sisters, Oregon

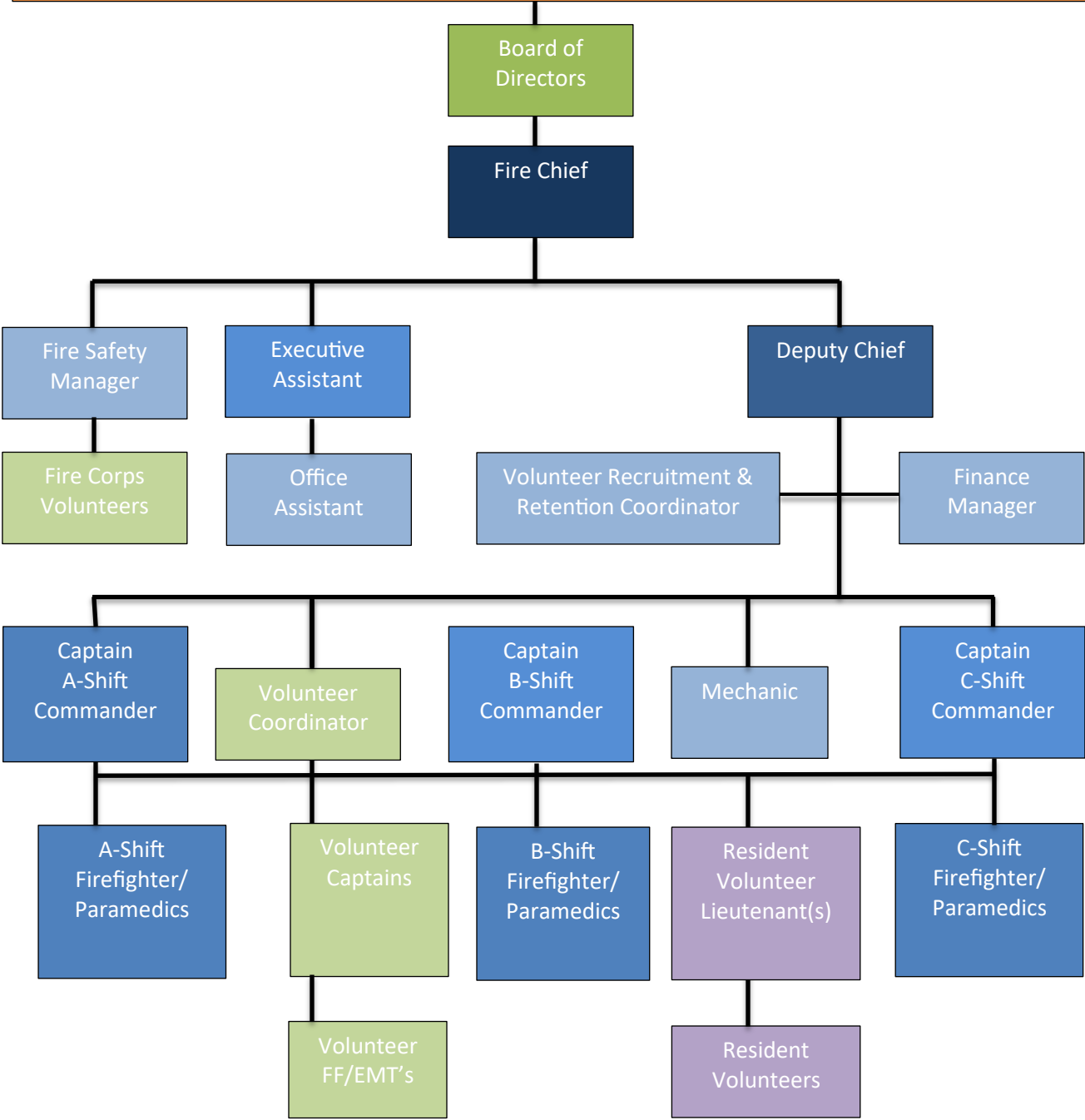


STATION 704 – CAMP SHERMAN

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	Actual 2017/18	Budget 2018/19	Budget 2019/20
Administration						
Fire Chief	1.00	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	0.50
Part Time - Finance Manager	0.50	0.50	0.50	0.50	0.50	0.25
Admin Assistant/Exec. Asst.	1.00	1.00	1.00	1.00	1.00	1.00
Office Assistant	0.00	0.00	0.00	0.00	0.00	0.25
Operations						
Deputy Chief of Operations	1.00	1.00	1.00	1.00	1.00	1.00
Part Time – Training Officer	0.00	0.00	0.00	0.25	0.00	0.00
Shift Commanders	3.00	3.00	3.00	3.00	3.00	3.00
Firefighter/Paramedics	6.00	6.00	6.00	6.00	6.00	6.00
Temporary Firefighters/Paramedics	0.00	0.00	0.20	0.33	0.00	0.00
Maintenance						
Part Time - Mechanic	0.30	0.30	0.21	0.40	0.25	0.25
Part Time - Cleaning Staff	0.03	0.03	0.07	0.08	0.10	0.10
Part Time - General Maintenance	0.40	0.40	0.38	0.40	0.40	0.40
Volunteers						
Part-Time Recruitment & Retention Coord.	0.00	0.00	0.00	0.00	1.00	0.50
Part-Time Volunteer Coordinator	0.02	0.02	0.02	0.02	0.02	0.02
Board Members	0.03	0.03	0.03	0.03	0.03	0.03
	13.78	13.78	13.91	14.51	14.80	14.30

SUMMARY OF PERSONNEL CHANGES

Review of the Past Year

The District received the FEMA grant for a Volunteer Recruitment and Retention Coordinator at a lower amount than budgeted. A part-time Coordinator for this grant was hired in December 2018.

The Finance Manager's duties have partly been transferred to the Administrative Assistant allowing the Finance Manager to scale back on hours for the District. An Office Assistant was hired to backfill some of the Administrative Assistant duties and help with office staffing.

Planning for the Upcoming Fiscal Year

The Finance Manager position will be transitioning to a Contractor position effective August 1, 2019. The Administrative Assistant position will be promoted to the title of Executive Assistant with the Office Assistant position reporting to the Executive Assistant to coordinate hours worked. The Office Assistant is budgeted to work 520 hours per year. The Finance Manager will work variable hours as the work flow demands.

The Volunteer Recruitment and Retention Coordinator is budgeted to work half-time on a variable schedule to accommodate his work duties.



CHIEF JOHNSON SHOWS OFF THE NEW WILDFIRE PREPARATION CHECKLIST

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 three 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 17 non-temporary employees including 6 Firefighter/Paramedics, 3 Shift Commander/Paramedics, a Deputy Chief, a Fire Chief, a Fire Safety Manager, an Executive Assistant, a Finance Manager, an Office Assistant, a Volunteer Recruitment & Retention Coordinator and a Mechanic. The District relies heavily on its 65+ volunteers including Resident Volunteers and Fire Corps members.



TOP 10 IN SISTERS



FIVE PINE LODGE



SISTERS COFFEE



THREE CREEKS BREWING



RAY'S GROCERY STORE



SISTERS HIGH SCHOOL

TOP 10 TAXPAYERS IN SISTERS

Source: Deschutes County Assessor's Office

1. Grant Peaks at Sisters LLC
2. Bend-Third LLC et al
3. Willitts LLC
4. Best Western Ponderosa Lodge Inc
5. Penn Street LLC
6. Sisters Commercial II LLC
7. Secorio LLC
8. Sisters Self Storage LLC
9. Centurylink Property Tax
10. Fish Barrell LLC

TOP 10 EMPLOYERS IN SISTERS

Source: EDCO 2017 Sisters Profile

1. Sisters School District.....131
2. Sisters Coffee Company.....70
3. ENERGYneering Solutions.....55
4. Laird Superfood.....52
5. Three Creeks Brewing.....51
6. Ray's Food Place.....50
7. McDonald's Sisters.....50
8. Five Pine Lodge.....45
9. Sisters Athletic Club.....43
10. Metabolic Maintenance.....39

POPULATION AND DEMOGRAPHICS

The District serves two communities (Sisters and Camp Sherman) as well as adjacent rural areas with a combined population of approximately 7,000 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.

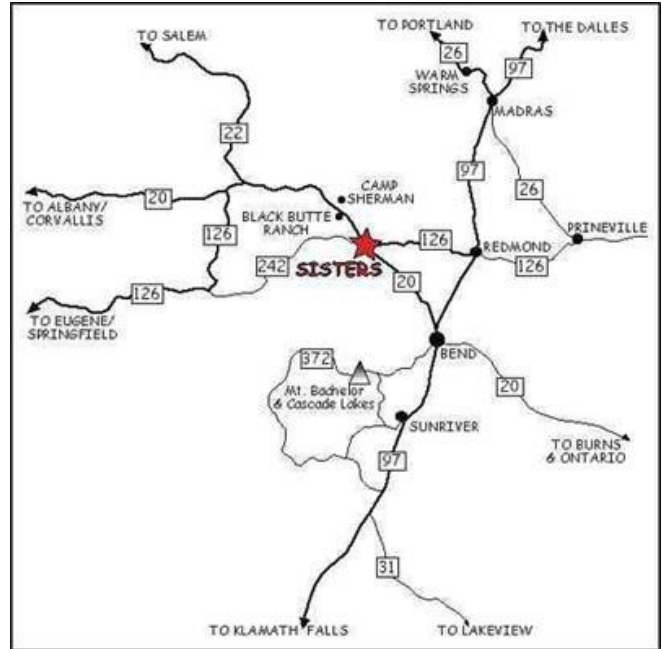
Sisters' history closely follows that of the Pacific Northwest. Three miles northeast of Sisters' current location, Camp Polk was established in 1865 as a military post to respond to the potential threat of Paiute Indians in the area. Homesteaders quickly replaced the military after discovering there 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, 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.

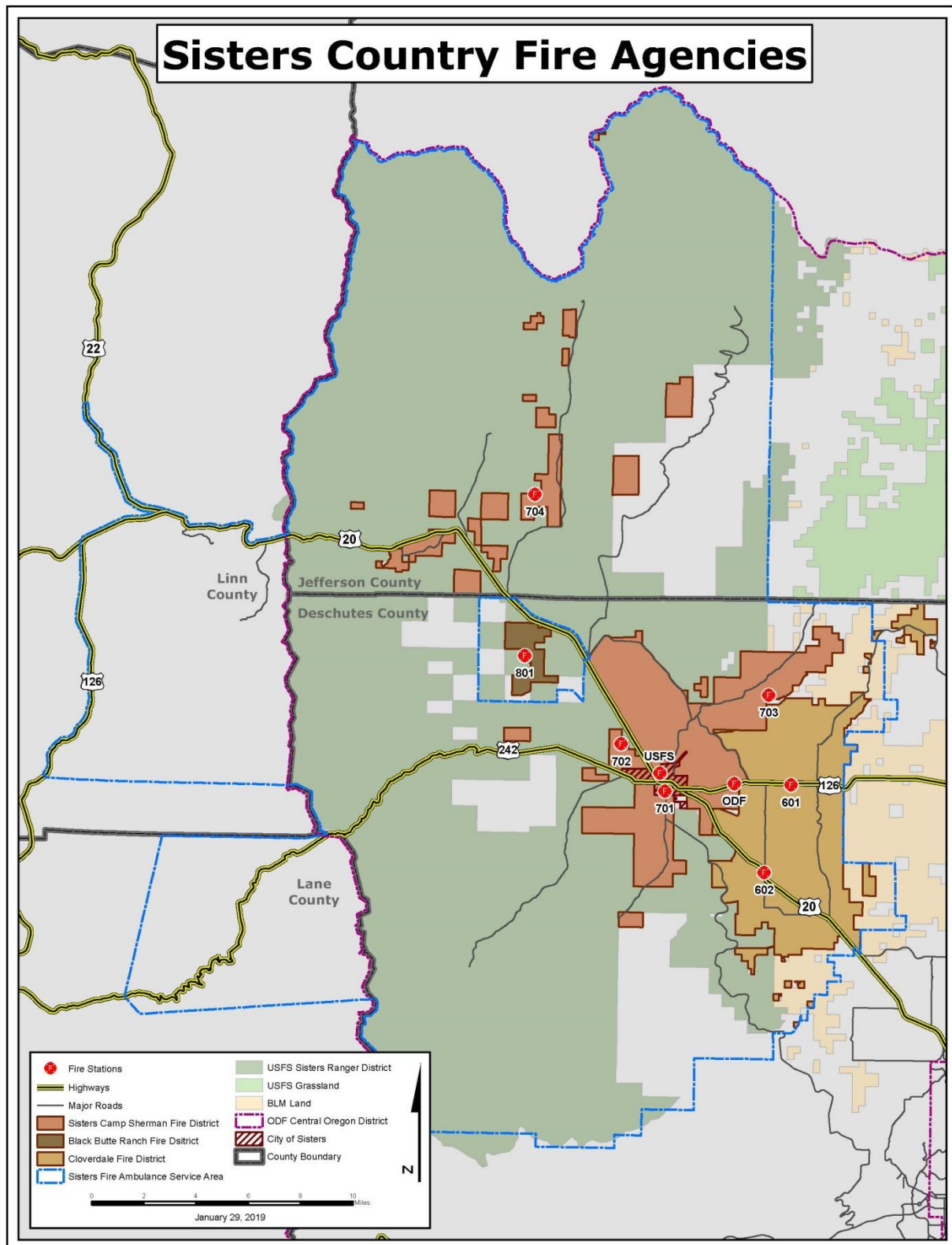


Hoodoo is a ski resort located near the summit of Santiam Pass on Highway 20. While outside the Fire District boundaries, the ski resort is located inside the District's ambulance service area.



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 part-time Volunteer Recruitment and Retention Coordinator under a FEMA SAFER grant for a four-year period from 2018-2022. This position is responsible for recruiting volunteers for the District as well as for Black Butte Ranch Fire and Cloverdale Fire Districts. Coordinating training of these volunteers is also part of his duties.

“Burn to Learn”

BUDGET MESSAGE

Budget Committee Members and Citizens:

I am pleased to present to you the proposed budget for Fiscal Year 2019/20 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, but increases have slowed over the last year. The Federal Housing Finance Agency's Dec 2018 report shows home values increasing in the Bend/Redmond area 7.17% from the previous year, a ranking of 89th in the nation. Oregon showed a modest increase of 6.35% (21st in the country), which was just above the average. The Deschutes County Assessor is projecting a 5.5% increase in assessed value in 2019/20 for the Sisters-Camp Sherman Fire District. The proposed budget reflects this projection in tax 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 77 permits for single family homes in 2018 as well as 41 permits for new construction on commercial buildings. The total additional valuation is estimated at \$36,719,321. Increasing valuations and increased new construction activity coupled with a constitutional permanent tax rate of \$2.7317/\$1,000 of assessed valuation should provide for stable growth in the near future.

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

House Price Appreciation by Metro Area for Year ended Dec 31, 2018

State	Rank	5-Yr	1-Yr	Ranking 1-yr
Reno, NV	1	77.16%	11.84%	7
Las Vegas, NV	2	73.68%	17.63%	1
Greeley, CO	3	73.05%	10.68%	16
Boise, ID	4	68.50%	16.66%	2
Palm Bay, FL	5	67.85%	7.37%	85
Port St Lucie, FL	6	66.40%	4.68%	173
Tacoma, WA	7	65.84%	11.46%	9
Denver, CO	8	64.62%	8.15%	64
Seattle, WA	9	63.88%	6.80%	99
Bend, OR	10	63.07%	7.17%	89
USA		32.81%	5.73%	

Expenditures

Personnel Services

The proposed operating budget for Fiscal Year 2019/20 is \$5,154,560 including fund transfers. Personnel services account for 48% of the total budget at \$2,487,320. This represents a 2% increase over last year's budget. Last year the District budgeted to receive a FEMA Safer grant that would have covered a full-time Volunteer Recruitment and Retention Coordinator for \$300,000 each year for four years. Instead, the District was awarded an amount of \$205,875 annually for four years, and only allotted a certain amount for the Coordinator position. The District opted to accept the grant and fund a half-time Coordinator who started December 3, 2018. The District is staffed with nine career line staff personnel and four FTE administrative personnel (including three part-time staff) along with a part-time mechanic. Cleaning and facilities maintenance are paid positions usually reserved for Resident Volunteers. The District also has six to nine Resident Volunteer firefighters and 74 Volunteer firefighters, EMS, and Fire Corps volunteers. In 2018, the District responded to 1,163 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 Central Oregon region when making salary and benefit decisions. A review was completed for the 2019/20 budget and the Board has approved a new salary schedule for all employees. Salary adjustments vary by rank and tenure within the District. Many employees also receive step raises consistent with the approved salary schedule. A COLA of 2.8% was approved for the 2019/20 budget year. The District used the Social Security index to calculate the COLA. Next year, the Board has approved a 2-4% raise based on the Social Security index. Line staff who receive FLSA overtime compensation would receive a 2% increase in 2019/20 and would receive FLSA pay every month regardless if they take vacation or sick leave (the value of this benefit is determined to be 0.94% of salary).

Benefits: The District compiled a very comprehensive comparison study with other career departments in Central Oregon, comparing benefits as well as salary. The District's paid time off policy is relatively low compared to the average. The Board approved increasing sick leave by 2 hours per month and vacation leave by 2 hours per month for all full-time employees. The District currently includes a Performance Bonus in November. The comparison found that no other District had this type of benefit, and opted to eliminate the performance bonus to add \$30 per month to the employee's Cell Phone Reimbursement Plan. In addition, no other District had Duty Officer Pay for the Deputy Chief and Fire Chief. This separate pay code was eliminated and the amount added to their respective salaries.

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 family status 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 an increase of 5%. Oregon market rates increased an average of 23% in 2016, 27% in 2017, and 7% in 2018. Medical claims for Oregonians have been higher than expected, and federal programs aimed at limiting risk for insurers have expired. 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 budget 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 shows how

Pension Assets (12/31/17)	\$2,904,101
Actuarial Accrued Liabilities	\$6,461,893
Underfunded	\$3,557,792

extremely underfunded the District's PERS account is and provided new rates for the next two years effective July 1, 2019. These rates are an increase of 36% over the previous two-year rates. The District studied different options to deal with the growing unfunded liability, and hosted a workshop with industry experts. Over the last several years, the District has been setting aside funds when possible, creating a reserve of \$1M. Recently the Board approved the creating of a 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. This budget has the District contributing \$1M into a side account with PERS from the Employment Reserve Fund prior to July 1, 2019. This budget assumes that this side account will lower the PERS contribution rates by 6%. In addition, the District is considering opting into the pooled accounts with PERS to insure against potential anomalies. The next date to opt into the pooled account is January 2020. Further bad news was received when the rate of return for PERS in 2018 was reported to be less than 2%. As of December 31, 2017, the funded status of the District was 45%. *At the June, 2019 board meeting, the board approved contributing \$1.2M into the side account in order to maximize the possibility of a 25% match with PERS. Due to timing issues, the contribution into the side account will not be made until July, 2019 and therefore falls within the 2019/20 budget year.*

Breakdown of the Actuarial Accrued Liability:

	December 31, 2017	December 31, 2016
Active Members	\$1,828,387	\$1,635,435
Dormant Members	\$309,223	\$281,967
Retired Members/Beneficiaries	<u>\$4,324,283</u>	<u>\$4,290,954</u>
Total Actuarial Accrued Liability	\$6,461,893	\$6,208,356

If/when the District does join the pool in PERS, the District will most certainly have an Unfunded Rate Differential equal to the amount the District is less funded than the pool average. The Board has made it a priority to eliminate this differential over a certain number of years, yet to be determined, once the amount has been finalized, and will address this in the 2020/21 budget.

Materials and Services & Capital Outlay

Materials and Services account for 17% of the budget at \$872,208 with Capital Outlay accounting for less than 1% at \$43,371. Facilities and Equipment Master Plans were finalized in 2016 and revised in 2019. These plans provide annual funding into reserve accounts to prepare for replacement of aging apparatus and equipment and building repairs. The District had diverted funds from transfers to these accounts in the 2018/19 budget year in order to set aside money for the PERS liability. Thus, the District had to re-evaluate the Master Plans in order to recalculate necessary funding.

Debt Service

The proposed budget represents the third 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 2019/20 budget year total \$165,000 for principal and \$29,359 for interest. The current principal amount is \$1,570,000 at the beginning of the budget year and will end with \$1,405,000 at the end of the budget year.

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 \$314,702. Contingency amounts are used in cases outside of normal operating expenditures. *The Board approved using \$200,000 of this contingency amount to add to the PERS side account in addition to the \$1M it has set aside in the Employment Reserve Fund.*

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, 1/4 of Materials & Services, 1/4 Capital Outlay, less 5/12 ambulance income. Staff has allocated \$1,013,809 for the projected Ending Fund Balance.



The District encourages continuing education of our staff. Fire/Medic Dave Keller receives his Managing Officer Certification from the National Fire Academy!

Fund Transfers

Staff is proposing to transfer \$423,150 into the Reserve Funds from the Operating Fund. Building Reserve Fund to receive \$139,150, and Equipment Reserve Fund to receive \$284,000.

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 assumes that the District will create a PERS side account prior to July 1, 2019 which will alleviate the assigned PERS rates for the District by an estimated 6%.
- A 2.8% COLA was calculated using the Social Security COLA. In past years, the calculation used an average with the Social Security COLA/CPI-U/CPI-W. The CPI's were about 1% lower, bringing down the average to about 2.1%. In researching what other Districts were planning for a COLA, the range was from 2.8% to 4%. The Board agreed that using a 2.1% COLA could create a gap compared to other Central Oregon fire departments.
- Budget assumes approval of the following grants:

Car Seat Grant.....\$2,000

FEMA SAFER Grant for Volunteer Recruitment and Retention.....\$205,875

Other Miscellaneous Grants.....\$2,500
- The Finance Manager is training the Administrative Assistant (AA) in additional duties allowing the Finance Manager to become a Contractor effective August 1, 2019. The Administrative Assistant is taking classes to finish a Bachelor's Degree in accounting. This budget assumes the AA will be promoted to Executive Assistant at the Step 3 level, which is about a 7% raise. Further step increases will be tied to performance steps related mostly to education. An Office Assistant was hired in October to help backfill the AA duties and help with office staffing. The overall transition will save the District about \$8,000 per year and provide for more hours of office staffing.
- The Capital Outlay for Administration accounts for the replacement of two computers – the Fire Safety Manager's and the Medic's second computer. The Deputy Chief's computer was also due for replacement, but he was able to transfer another newer computer to accommodate that replacement.
- Training funds of \$6,000 have been set aside in Administration for AA's tuition. Training funds for Operations has been reduced, as there were no requests for tuition for the budget year.
- Remove the Performance Bonus of \$350 per year for full-time employees. Replace this with increasing the cell phone reimbursement allowance by \$30 per month. This will save payroll

taxes for both the employee and the employer. No other departments compared had performance bonuses.

- Created a pay scale for Executive Assistant position. The Administrative Assistant is expected to be promoted into this pay scale.
- Added \$99 Coronary Artery Screening for all career staff and volunteers over 40 years old.
- Increased Personal Protective Gear budget by \$16,200 for extra turnouts for the career staff as a safety measure, in case there are multiple fires during a shift tour. This doesn't happen very often, but it is considered a best practice. There are studies that show skin contact with fire/smoke particles can cause cancer.
- The District has been borrowing 5" hose from another Department. This budget assumes the District will purchase the 5" hose in the Capital Outlay for Operations under Fire Equipment for \$7,975.
- Landscaping costs were bid at a much higher rate. This budget accounts for this increase.
- Contract Services for Facilities was increased partly due to adding \$1700 for the HVAC maintenance inspection for Stations 701 and 703.
- Contract Services for Vehicles increased \$9,000 for Ward No-Smoke Filter Systems on Engines 734 and 745. These are \$9,000 each. One is scheduled to be purchased in the 2019/20 budget year, and the other in the 2020/21 budget year.
- Added maintenance cost for the pagers and radios at \$60/unit for about 85 units under Contract Services-Communications.
- Capital Outlay-Maintenance includes \$12,000 for Communication in the form of eight headset to interface radio boxes for five engines and three ambulances at \$1500 each. Facilities Capital Outlay includes the replacement of three mattresses at \$2,000, Sealcoat Asphalt at Stations 701 and 703 for \$5,521, and replacing the carpet in the Community Hall for \$7,000.
- The Employee Assistance Program (EAP) has been added/replaced. Previously the EAP was included with the AD&D Insurance. A new program is now being offered through SDIS that provides assistance to career firefighters free of charge. The District approved adding this EAP program access to all the volunteers as well at \$14.63 per volunteer per year.
- The budget accounts for six new Resident Volunteers this year as we staff up and replace those that have completed the program. It also adds an additional \$200 per month reimbursement allowance for the Lieutenant Resident Volunteer.

- Increased Association Activity allocation by \$1,000 to account for the extra cost of more volunteers. These funds are used to pay for 5th Tuesday activities, helping build comradery, as well as community activities such as the Easter Egg Hunt, Halloween safety event, and community Christmas dinner.
- The 703 bay door reconfiguration will not be completed in the 2018/19 budget year, so funds are being set aside in the Building Reserve Fund to complete the project in 2019/20. Total cost is expected to be \$50,000.
- A fire hydrant for the training center has been requested by the line staff to help with training. The cost for engineering should be completed in the 2018/19 budget year for \$5,000. \$68,700 has been set aside for 2019/20 to complete the hydrant project.
- A new ambulance for \$200,000, two new pumper engines for \$200,000 each, and a Captain's response vehicle are scheduled to be replaced this year out of the Equipment Reserve Fund. Sales of the current vehicles, which will be surplus, are expected to be \$28,000.
- One cardiac monitor will be purchased this year from the Equipment Reserve Fund for \$13,000.

2018-2019 History

Total revenue for the District may not reach budgeted levels this year due to not receiving the full amount of the grants that were applied for. The District did not receive the Fuels Reduction Grant for \$50,000 from the IAFC (no expenditures were made for this). The FEMA Safer grant amount was reduced by almost \$100,000 per year for four years. Expenditures will fall in line to the amount granted.

The Beginning Fund Balance for 2018/19 was \$1,703,674, which was 5% more than projected. This increase was attributable to lower material costs, increase property tax revenue and conflagration income that exceeded projections.

Expected ambulance revenue in 2018/19 is about the same as 2017/18 at around \$400,000. Current revenue is \$316,000 as of April 25, 2019. The number of ambulance transports decreased over the previous year for the second year in a row. Medicare/Medicaid covered transports are the largest portion of what is billed out, and these programs cap what they will reimburse. Total ambulance revenue receivable as of March 31, 2019 was \$140,292. The District assumes 50% allowance for uncollectible amounts, leaving a net receivable of \$70,146. Most of these are current accounts. Only 5% of these accounts 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 also continues with other community partners. Over 2,852 hours of Fire Corps volunteer time was provided in 2018!

The District deployed personnel and equipment on two Oregon conflagrations in June and July (the Graham Fire and the Substation Fire), as well as one California conflagration in November. Personnel costs and revenue for these fires totaled \$67,212. Apparatus revenue totaled \$21,878.

Interest income has increased due to increase in interest rates averaging 2.75%.

FISCAL YEAR 2019-2020

The proposed operating budget for fiscal year 2019/2020 is \$5,154,560. 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 2.8% cost of living adjustment. Six 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 5% increase in costs. The District stayed with the OFCA group, which moved under the SDIS umbrella. The OFCA plan moved to Regence under SDIS rather than MODA under SDIS as the administrator of the plan.

PERS is the largest liability looming over the District with its account funded at only 45% as of December 31, 2017. This is discussed in other areas of the budget, but will be the main focus for the District in the coming fiscal years.

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 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 has proposed 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 saved aggressively and plans to take advantage of the option. The Board of Directors started a PERS Reserve Account a few years ago to try and help offset the imminent cost increases. The amount saved is \$1M. and the District plans to create the side account prior to July 1, 2019.

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. If/when the District decides to join the

PERS pool, the District will most likely have a differential liability. Future years' budgets will be expected to prioritize paying off this differential liability.

Respectfully Submitted,

Roger Johnson

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



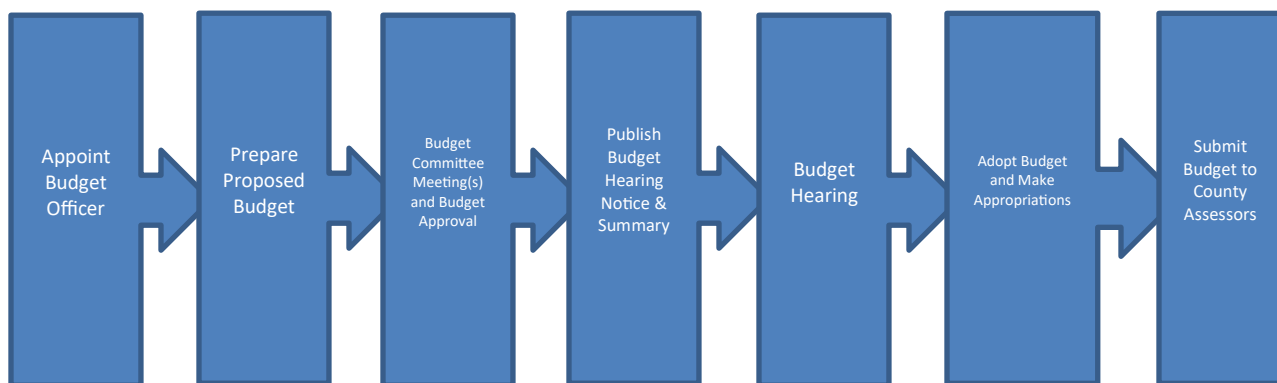
BUDGET PROCESS

The budget process for the District begins with appointment of the budget officer which, for the 2019/20 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 2019/20

Appoint Budget Officer and Approve Budget Calendar	February 19, 2019
Budget Team Meetings	Mar – April, 2019
Print 1 st Notice of Budget Committee Meeting	May 6, 2019
Deliver Proposed Budget to Committee	May 10, 2019
Print 2 nd Notice of Budget Committee Meeting	May 13, 2019
Budget Committee Meets	May 21, 2019
Budget Committee Meets Again, if Needed	May 22, 2019
Publish Notice of Budget Hearing and Summary Budget	June 3, 2019
Budget Hearing	June 18, 2019
Board Meeting to Enact Resolutions to Adopt Budget, Make Appropriations, Impose and Categorize Taxes	June 18, 2019
Post Budget on District Website	June 30, 2019
Submit 2 Copies Tax Certification to Assessors (LB-50)	July 15, 2019
Submit Copy of Budget to County Clerks	September 30, 2019

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 2019/2020 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 Operating Fund**, **Employment Reserve Fund**, **Building Reserve Fund**, **Equipment Reserve Fund**, and a **Debt Service Fund**. The General Operating 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 Operating 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 OPERATING FUND

The general operating 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, Volunteer Coordinator compensation and Volunteer Recruitment and Retention Coordinator. 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 2018/19 is \$1,618,627,721. The District's legal debt limit for the 2019/20 fiscal year is approximately \$20,232,846.

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, 2019, the remaining balance of the debt is \$1,570,000. 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 CHRISTI DAVIS, VOLUNTEER JESSIE HAURY AND RESIDENT VOLUNTEER AVERY DEUTZ
AT BURN TO LEARN -- JANUARY, 2019

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 Operating 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 to 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.



PRACTICING EMERGENCY EVACUATION OUT OF A WINDOW PROP

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?	2019/20 Objectives/Activities	Fund	Department	Emergency Response meets demands	Effective Communications	Utilize data effectively	Financial Management	Fire Prevention / Public Education
	Increase community resilience to natural disasters	G	O	X	X			X
	Focus on reducing PERS UAL	E	A, O				X	
	Evaluate emergency response capabilities	G	O	X		X		
	Update Strategic Plan	G	All			X	X	
	Ensure facilities and equipment meet future needs of District	B, Q	M	X			X	
	Update Civil Service rules	G	A		X	X		
	Succession Planning	G	A	X				
	Maintain Fleet Maint/Replacement	Q	O, M	X			X	

Done?	2018/19 Objectives/Activities	Fund	Department	Emergency Response meets demands	Effective Communications	Utilize data effectively	Financial Management	Fire Prevention / Public Education
X	Implement PERS liability plan	E	A				X	
	Active Volunteer Force	G	V	X				
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		
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		
X	Update Apparatus and Equipment Plan	Q	A				X	

Department Codes:

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

Fund Codes:

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

Priorities specific to 2018/19 calendar year

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

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

- ✓ Hired Volunteer Recruitment and Retention Coordinator.
- ✓ Training needs analysis completed.
- ✓ Timeline developed for necessary courses.
- ✓ Training academy being held for new volunteers.
- Still need more volunteers in Camp Sherman.
- Target recruitment and training programs to provide qualified personnel at all recognized fire stations.

(1.7) Increase interagency cooperation with neighboring agencies.

- ✓ Volunteer Recruitment and Retention Grant is multi-agency grant in conjunction with Black Butte Ranch and Cloverdale Fire Districts.
- ✓ The training management program (Target Solutions) has been merged into one site for all three agencies.
- ✓ Implemented a shared chief officer duty rotation system.
- ✓ Interagency Coordination Committee continues to meet.
- Building standardized fire operations protocol for all three agencies.

(1.13) Ensure current employees are qualified to apply for promotional positions.

- ✓ Promotional matrix established that identifies courses and certifications that are required for promotion.
- ✓ Three employees certified to act in capacity for Shift Commanders and eligible to test for the position if vacancy occurs.
- Pathway from Shift Commander to Chief Officer is in development.
- Current job descriptions need updated to reflect changes.
- Implement training matrix
- Develop personal plans for existing career employees.
- Complete optional individualized pathway to chief officer.
- Create volunteer promotional pathway to Volunteer Captain.

(1.14) Personnel attain training and certifications consistent with their responsibilities and job description.

- ✓ Audit of employee certifications completed.
- Volunteer R&R Coordinator will develop individualized training plans for personnel who need to complete task books.
- Develop individualized training plans to achieve desired certification.

Update the Apparatus and Equipment Master Plan.

- ✓ These plans have been updated and the project completed.

Goal #2: Maintain effective internal and external communications.

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.

- ✓ 99 PDF versions of the existing pre-fire plans have been uploaded onto Ipads in response units and are available to personnel.
- Identify three Fire Corps members willing to perform data entry of pre-fire information.
- Acquire copy of SunRiver Fire District's Intterra pre-fire program.
- Identify one career person per shift to work on pre-fire program.
- Schedule training for career and Fire Corps pre-fire group.

Conduct a review of the Standards of Coverage document and make recommendations for revisions if necessary.

- ✓ 2018 response data has been collected.
- ✓ Elements of the document to be included have been identified.
- Formatting of the document has begun.
- Collection of data is continuing.
- Finish writing report and present to the Board for approval.

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

(4.8) Plan for known increases in employee benefit costs. (especially PERS)

- ✓ Identified list of potential actions to mitigate rising PERS costs.
- Board to determine action plan.

Conduct feasibility study regarding management of FireMed Program internally.

- ✓ Contacted multiple agencies within the FireMed program to determine how they manage their programs.
- ✓ Determined the percentage of residents that are FireMed members.
- ✓ Received an analysis of "lost" revenue as a result of FireMed program from billing agency.
- Continue evaluation to determine efficacy of program.
- Determine if District should self-manage FireMed program.

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

(5.7) Number of Firewise Communities is increased annually.

- Trout Creek Village completed application and awaiting approval.
- Clear Pine completed application and awaiting approval.
- Assist communities in meeting Firewise program requirements prior to July 1, 2019.

(5.10) Increase the number of smoke alarm inspections performed annually.

- ✓ District installed 91 smoke alarms in 2017 and 93 smoke alarms in 2018.
- Determine current status of smoke alarm installations.
- Schedule smoke alarm event in at-risk communities.
- Identify number of smoke alarms installed by engine companies.
- Have engine companies complete public assist report when installing alarms.



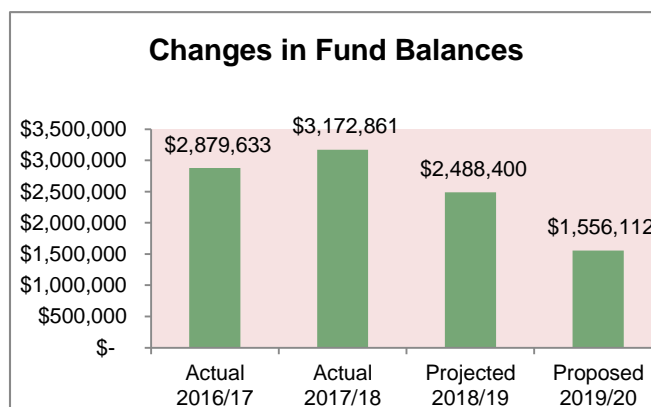
On Tuesday, July 31, Deschutes County Sheriff's Office Deputies and Sisters-Camp Sherman Fire District Firefighters came together and collected trash from the site before washing out the kiosk shelter with soap, brushes, and a fire hose. The shelter offers parking and public bathrooms for the traveling public and was "littered with human waste, soiled clothing, discarded luggage, broken camping equipment, alcohol containers and drug paraphernalia."

FINANCIAL SUMMARY

FINANCIAL OVERVIEW – ALL FUNDS

		2016/17 Actual	2017/18 Actual	2018/19 Projected	2019/20 Budget
Summary of Revenues					
	Property Taxes	2,610,097	2,710,235	2,768,089	2,985,296
	Ambulance Transports	399,244	390,352	400,000	400,000
	Other Fees for Service	6,134	13,833	15,645	10,000
	Fire Med Membership	18,644	15,698	14,106	14,000
	Grant Revenue	4,175	4,357	60,450	210,375
	Interest	29,762	50,889	69,340	41,200
	Miscellaneous	11,963	280,383	108,369	95,500
Total Revenues		3,080,019	3,465,747	3,435,999	3,756,371
Summary of Expenditures					
	Personnel Services	1,870,797	2,189,675	3,193,596	2,487,319
	Materials and Services	519,416	535,874	639,347	872,208
	Capital Outlay	142,809	267,095	105,353	820,071
	Debt Service	175,925	179,876	182,164	194,359
	Operating Contingency	18,400	-	-	314,702
Total Expenditures		2,727,347	3,172,520	4,120,460	4,688,659
Other Financing Sources (Uses)					
	Transfers In	442,554	515,399	578,690	423,150
	Transfers Out	(442,554)	(515,399)	(578,690)	(423,150)
Total Other Financing Sources (Uses)		-	-	-	-
Excess of Revenues Over (Under) Expenditures		352,672	293,228	(684,461)	(932,288)
Beginning Fund Balance		2,526,961	2,879,633	3,172,861	2,488,400
Ending Fund Balance		2,879,633	3,172,861	2,488,400	1,556,112
Increase/Decrease in Fund Balance		14%	10%	-22%	-37%

Projected fund balance for 2018/19 is expected to decrease by 22% as the District uses the \$1M set aside in the Employment Reserve Fund to create a side account in PERS. The 2019/20 budget year projects purchasing a new ambulance and replacing two engines that are over 20 years old. 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**GENERAL OPERATING FUND**

		Actual	Actual	Projected	Budget
		2016/17	2017/18	2018/19	2019/20
Revenue					
	Revenue	2,876,521	3,278,453	3,324,000	3,560,812
	Beginning Fund Balance	1,746,854	1,707,557	1,703,674	1,593,748
	Total Resources	4,623,375	4,986,010	5,027,674	5,154,560
Administration					
	Personnel	459,847	487,238	474,525	539,286
	Materials and Services	114,085	106,651	116,890	144,058
	Capital Outlay	2,635	1,690	7,500	3,600
	Total Administration	576,567	595,579	598,915	686,944
Operations					
	Personnel	1,373,216	1,664,131	1,656,223	1,822,576
	Materials and Services	103,822	109,404	136,490	163,910
	Capital Outlay	61,352	13,051	7,293	13,250
	Total Operations	1,538,390	1,786,586	1,800,006	1,999,736
Maintenance					
	Personnel	28,487	28,619	27,517	39,060
	Materials and Services	149,411	151,552	186,766	209,200
	Capital Outlay	664	35,648	7,500	26,521
	Total Maintenance	178,562	215,819	221,783	274,781
Volunteers					
	Personnel	9,247	9,687	35,331	86,397
	Materials and Services	152,098	168,267	199,201	355,040
	Capital Outlay	-	-	-	-
	Total Volunteers	161,345	177,954	234,532	441,437
Non-Departmental					
	Transfers	442,554	506,398	578,690	423,150
	Contingency	18,400	-	-	314,702
	Unappropriated to Fund Balance	-	-	-	1,013,810
	Total Non-Departmental	460,954	506,398	578,690	1,751,662
Total Expenditures		2,915,818	3,282,336	3,433,926	5,154,560
Ending Fund Balance		1,707,557	1,703,674	1,593,748	-

EMPLOYMENT RESERVE FUND

		Actual	Actual	Projected	Budget
Revenue					
	Transfers In	55,000	465,399	479,690	-
	Beginning Fund Balance	83,850	138,850	604,249	1,083,939
Total Revenue		138,850	604,249	1,083,939	1,083,939
Expenditures					
	PERS Side Account	-	-	-	1,000,000
	Reserved for Future Expenditure	-	-	-	83,939
Total Expenditures		-	-	-	1,083,939
	Increase or Decrease in Fund Balance	55,000	465,399	479,690	(1,000,000)

Decrease in Employment Reserve Fund is due to setting up a 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

		2016/17	2017/18	2018/19	2019/20
		Actual	Actual	Projected	Budget
Revenue					
	Transfers In	145,000	50,000	45,000	139,150
	Beginning Fund Balance	118,796	257,462	94,436	95,376
Total Revenue		263,796	307,462	139,436	234,526
Expenditures					
	Training Center	-	128,923	5,000	68,700
	Station 701	3,724	38,529	-	-
	Station 703	-	660	5,000	45,000
	Station 704	2,610	44,914	-	-
	Reserved for Future Expenditure	-	-	34,060	120,826
Total Expenditures		6,334	213,026	44,060	234,526
	Increase or Decrease in Fund Balance	138,666	(163,026)	940	25,450

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. The District hopes to finish the bay door project for Station 703 this next budget year as well as complete the fire hydrant installation at the training grounds.

EQUIPMENT RESERVE FUND

		2016/17	2017/18	2018/19	2019/20
		Actual	Actual	Projected	Budget
Revenue					
	Transfers In	242,554	-	54,000	284,000
	Beginning Fund Balance	497,557	668,287	664,607	679,607
Total Revenue		740,111	668,287	718,607	963,607
Expenditures					
	Vehicles	64,721	3,680	-	650,000
	EMS Equipment	7,103	-	-	13,000
	Fire Equipment	-	-	39,000	-
	Reserved for Future Expenditure	-	-	-	300,607
Total Expenditures		71,824	3,680	39,000	963,607
	Increase or Decrease in Fund Balance	170,730	(3,680)	15,000	(379,000)

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 \$230,000, EMS equipment is \$21,000, and Fire Equipment is \$33,000. The Equipment Master Plan was re-evaluated in the 2018/19 fiscal year.

The District plans to purchase two used fire engines (Interface Engines), a new ambulance, and a new staff vehicle. Two pumper engines, the oldest ambulance and a heavy brush rig are planned to be eliminated along with the Expedition. The budget assumes they will be surplus and revenue received from the sale of this apparatus is assumed in the General Operating Fund Miscellaneous Revenue.

TECHNOLOGY RESERVE FUND (THIS FUND HAS BEEN DISSOLVED)

		2016/17	2017/18	2018/19	2019/20
		Actual	Actual	Projected	Budget
Revenue					
	Transfers In	-	(9,001)	-	-
	Beginning Fund Balance	9,001	9,001	-	-
Total Revenue		9,001	0	-	-
Expenditures					
	Reserved for Future Expenditure	-	-	-	-
Total Expenditures		-	-	-	-
	Increase or Decrease in Fund Balance	-	(9,001)	-	-

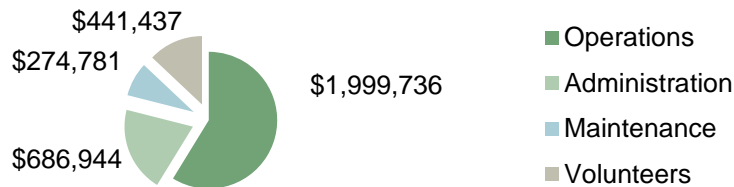
The Technology Reserve Fund was dissolved by the Board of Directors and remaining funds were transferred to the Employment Reserve Fund account to save for PERS side account.

DEBT SERVICE FUND

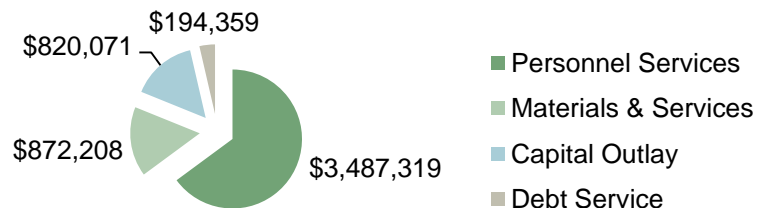
		2016/17	2017/18	2018/19	2019/20
		Actual	Actual	Projected	Budget
Revenue					
	Property Tax Bond Revenue	203,388	187,115	111,850	194,359
	Interest	110	179	150	1,200
	Beginning Fund Balance	70,903	98,476	105,895	35,730
Total Revenue		274,401	285,770	217,894	231,289
Expenditures					
	2007 GO Bond Interest Bldg 701	50,925	34,876	32,164	29,359
	2007 GO Bond Principal Bldg 701	125,000	145,000	150,000	165,000
Total Expenditures		175,925	179,876	182,164	194,359
Ending Fund Balance		98,476	105,894	35,730	36,930

Ending fund balance of this account should include enough funds to cover the first payment due in August prior to receiving tax funds. The first payment is \$14,679.50.

2019/20 Expenditures by Department



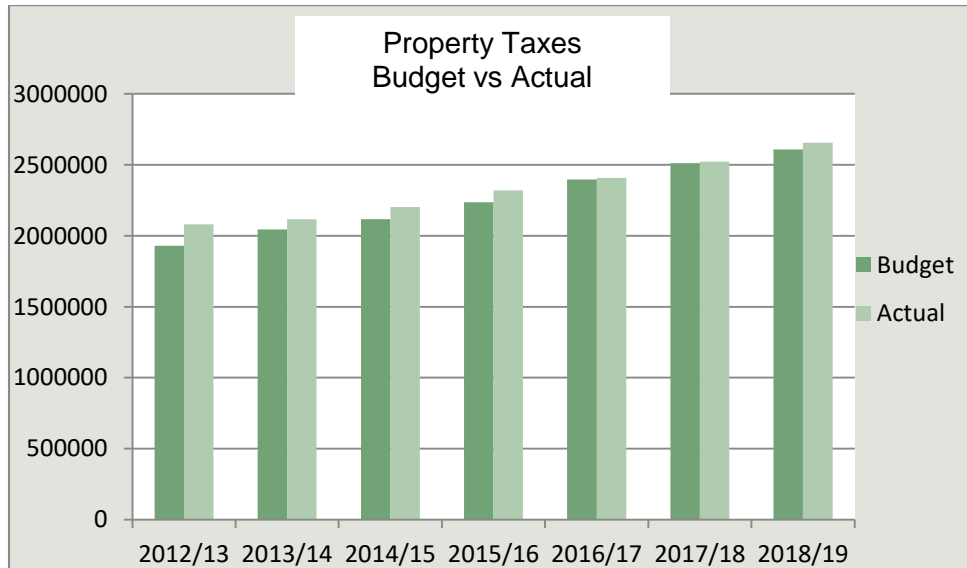
2019/20 Expenditures by Category



GENERAL OPERATING 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 2019/20 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 2019. The projected property taxes to be received in 2019/20 are \$2,790,937, 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.



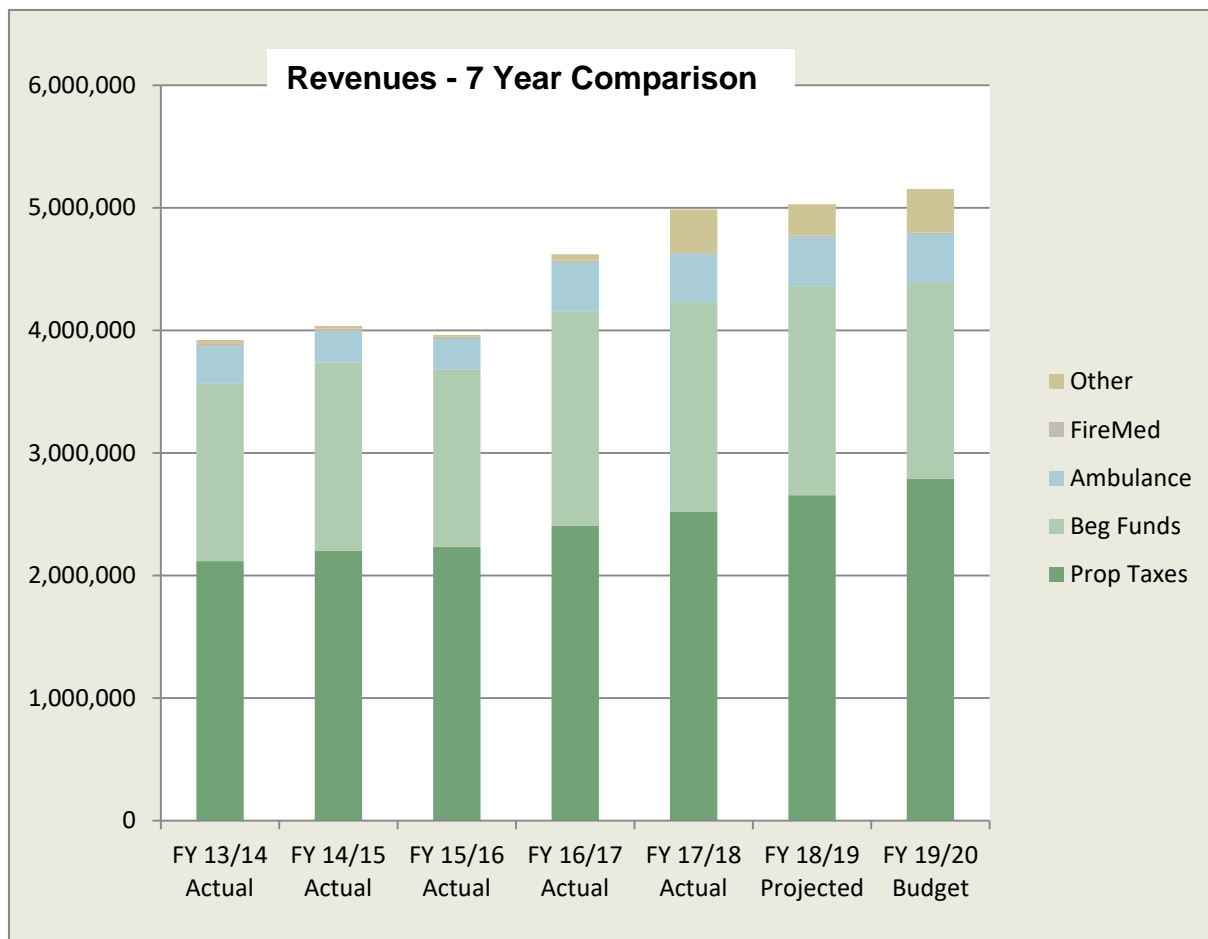
The Beginning Fund Balance is the second largest resource within the FY 2019/20 budget. The beginning fund balance consists of all unspent dollars from the prior fiscal year which includes prior contingencies and reserves. The beginning fund balance increased from a budgeted \$1,620,168 to \$1,703,674 actual in the fiscal year 2018/19. This was primarily due to additional property tax revenues received above projections and lower expenditures than projected for the 2017/18 fiscal year. For FY 2019/20, the proposed beginning fund balance is \$1,593,748, a 1% decrease from the

budgeted FY 2018/19 amount. This decrease is attributed to transfers to reserve funds for future building and equipment costs.

Ambulance revenues have been steady along with total call volume. During 2018, the District responded to 1,163 emergencies including 301 fire-related calls and 862 EMS related calls. Emergency call volume is down 1% from last year. 128 patients sought treatment at the main fire station. The District responded to 220 back-to-back incidents. Back-to-back incidents occur when a second incident is dispatched prior to the completion of the first incident.

The District applied for a FEMA SAFER grant for Volunteer Recruitment and Retention in 2018 and was awarded about 2/3 of what was requested. This is a 4-year grant which covers a half-time Coordinator and assumes the increase of 10 volunteers per year. This grant is in coordination with Cloverdale and Black Butte Ranch Fire Districts.

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. The District billed for 20 engine company responses last year.



GENERAL OPERATING FUND REVENUE BUDGET DETAIL

2019/2020 Fiscal Year

Revenue by Account

General Operating Fund

		2016/17	2017/18	2018/19	Proposed 2019/20	Approved 2019/20	Adopted 2019/20
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-01-0-40100	Property Taxes-Current	2,355,952	2,467,784	2,557,835	2,740,937	2,740,937	2,740,937
1-01-0-40200	Property Taxes-Prior	50,757	55,336	50,000	50,000	50,000	50,000
1-01-0-41100	Ambulance Revenue	399,244	390,352	400,000	400,000	400,000	400,000
1-01-0-41200	Other Fees for Service	6,134	13,833	8,815	10,000	10,000	10,000
1-01-0-42100	Fire Med Subscriptions	18,644	15,698	16,000	14,000	14,000	14,000
1-01-0-43100	Interest Income	29,652	50,710	50,000	40,000	40,000	40,000
1-01-0-44100	Grant Revenue	4,175	4,357	354,500	210,375	210,375	210,375
1-01-0-44200	Donations Received	-	16,691	10,000	10,000	10,000	10,000
1-01-0-44300	Conflagration Revenue	-	179,589	50,000	50,000	50,000	50,000
1-01-0-45000	Miscellaneous Revenue	11,963	84,103	15,000	35,500	35,500	35,500
1-01-0-49990	Beginning Fund Balance	1,746,854	1,707,557	1,620,168	1,593,748	1,593,748	1,593,748
Total GENERAL FUND REVENUE		4,623,375	4,986,010	5,132,318	5,154,560	5,154,560	5,154,560

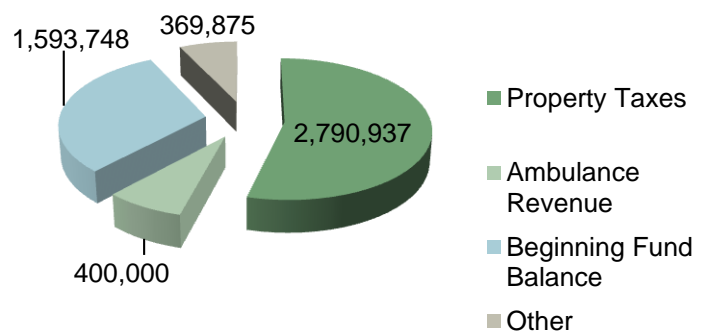
SIGNIFICANT BUDGETARY CHANGES

Interest Income. Interest rates with the LGIP have been earning 2.75%. Interest income for the upcoming budget year is expected to be lower due to the contribution of the \$1M into the PERS Side Account.

Grant Revenue. The District received the FEMA Safer Grant for Volunteer Recruitment and Retention. This is a 4-year grant. The amount of the grant received is about 60% of the amount that was applied for the previous year. The FEMA grant is expected for \$205,875 this budget year. An additional \$2,000 in car seat grant and \$2,500 in other grants is also budgeted.

Conflagration Revenue. These are funds received to reimburse the District for staff and equipment sent for conflagrations outside the District. 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 received reimbursements of \$179,589 in the 2017/18 fiscal year. The District expects to receive \$89,133 in the 2018/19 budget year. As it is difficult to know if the District will be called out on any conflagrations, a placeholder amount of \$50,000 has been included. A conflagration overtime expenditure of the same amount is budgeted.

Resources - FY 2019/20

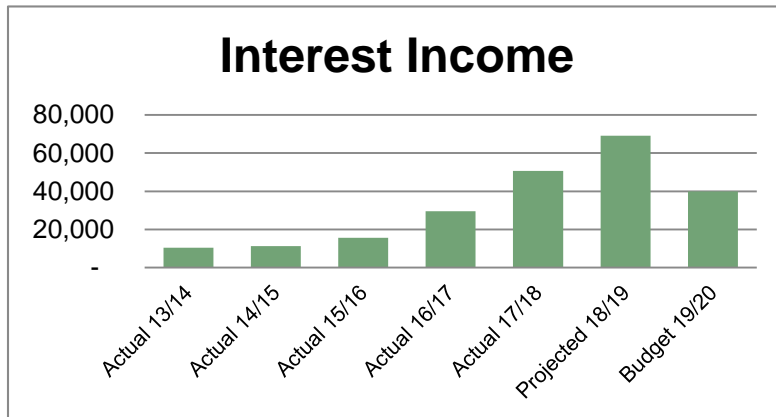


Fire Med Subscriptions. Subscriptions continue to decline. The District is researching options of self-management and has made it a Board goal.

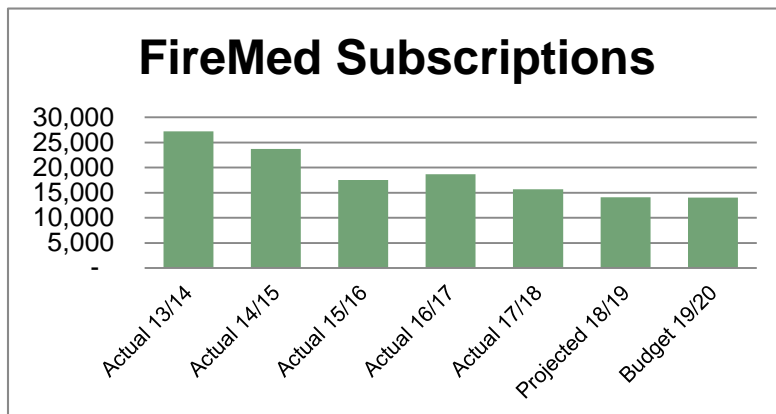
Miscellaneous Revenue. The District plans to sell surplus vehicles including two engines, an ambulance and two other vehicles as part of its equipment replacement plan. The total estimated to be received for these vehicles is \$28,000.

Other Fees for Service. Amounts for engine response are coming in higher than anticipated for the 2018/19 fiscal year. The budget for 2019/20 reflects an increase estimated due to this.

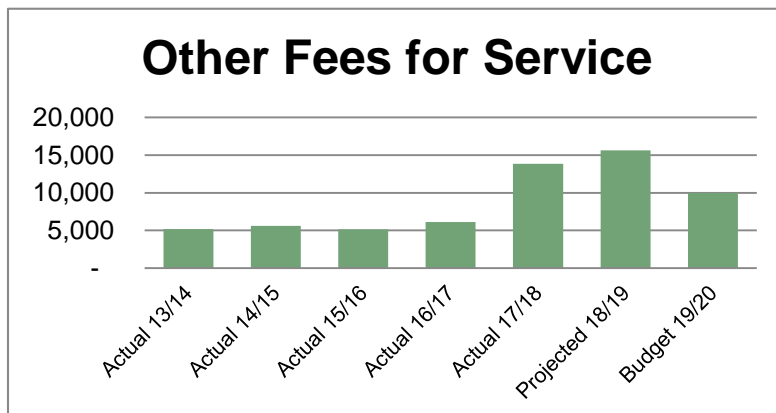
The following graphs portray a historical view of the other revenue categories:



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 also earned from the Counties each month.

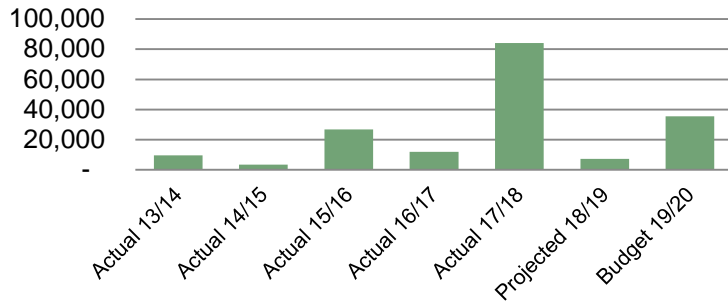


The District contracts with Life Flight to administer its FireMed subscriptions. The initial contract allowed for three years of 0% administration fees. July 2015 was the start of a 25% administration fee charged by Life Flight. Subscriptions have started to decline. Subscribers are allowed \$0 copay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



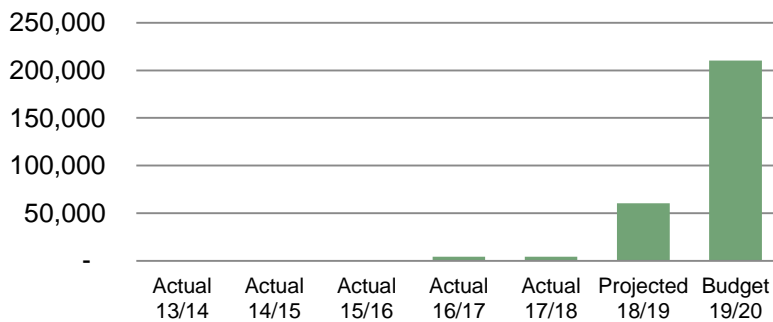
Other fees for service include fire contracts, fire apparatus response, community room revenue, address signs, and CPR/First Aid classes. Fire apparatus response payments increased in 2017/18 as billing became more streamlined.

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. In 2019/20 budget year, the District expects to receive revenue from sales of surplus equipment and vehicles.

Grant Revenue



Grant revenue comes from Local, State, and Federal sources. The District applied for 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. The District did not receive the fuels reduction grant, and the Volunteer R&R Grant was received at a \$205,875 each year for four years.



BIKE HELMET FITTING

ADMINISTRATION DEPARTMENT

The Administration Department includes the functions of the Fire Chief, Fire Safety Manager, Finance Manager, and Administrative Assistant/Executive Assistant and other office staffing. 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, and 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
- Senior Safety Alliance

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

BUDGET SUMMARY FOR ADMINISTRATION

Expenditures	2016/17 Actual	2017/18 Actual	2018/19 Budget	2019/20 Proposed
Personnel Services	\$459,847	\$487,238	\$502,205	\$539,286
Materials and Services	\$114,085	\$106,651	\$139,451	\$144,058
Capital Outlay	\$2,635	\$1,690	\$7,500	\$3,600
TOTAL	\$576,567	\$595,579	\$649,156	\$686,944

SIGNIFICANT BUDGETARY CHANGES

- **Fire Safety Manager.** Doug Green was hired as the permanent, part-time Fire Safety Manager. This position is budgeted at 20 hours per week.
- **Compensation Increases.** A 2.8% cost of living adjustment was made to the Salary Schedule in line with the Social Security COLA for 2019. The District completed a comprehensive salary study of other fire departments in the Central Oregon region.
- **Duty Officer Pay.** The salary study showed that no other fire departments in the region had a line item for Duty Officer Pay. This budget removes the line item and includes the amount in the Fire Chief's salary.
- **Performance Bonus.** The salary study also showed that no other departments in the region gave performance bonuses. Staff recommends that we do away with these and instead add \$30 per month to the cell phone reimbursement allowances.
- **Office Restructure.** The Finance Manager requested an exit plan for her position. In December, the District hired a part-time Office Assistant to help cover the front office. The Administrative Assistant is being trained in most of the Finance Manager's job responsibilities. This has allowed the Finance Manager to work less hours, and create a succession plan. This budget proposes that the Administrative Assistant be promoted to Executive Assistant, and a new salary schedule line was added. The Finance Manager plans to move to Contractor status.
- **PERS.** The new PERS rates for this biennium are 36% higher than the last biennium. This budget assumes that the District will create a PERS side account with the \$1M that has been saved for this purpose. The District estimates this will lower that amount by about 15%.
- **VEBA.** The VEBA amount has been decreased assuming the Finance Manager moves to Contractor status.
- **Cell Phone Reimburse.** Removed performance bonus and added \$30 per month to cell phone reimbursement allowances.

FIREFIGHTER/MEDIC DAVE KELLER AND RESIDENT VOLUNTEER RACHELLE BEILER WERE SELECTED TO PARTICIPATE IN THE UK EXCHANGE PROGRAM IN 2018.



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%
FYs 2019/21	6%	40.06%	31.82%	27.19%

PERS has given the District its rates for the 2019-2021 years, which again include sharp increases of around 36%. In order to help mitigate this future known increase, the District has elected to create a side account within PERS to help with this rate relief of \$1M prior to July 1, 2019. This budget assumes the rate relief will be around 15%. 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.

In addition, the District may elect to join the SLGRP, which is a pool of special districts in Oregon, rather than relying on the District's sole experience. This will be decided prior to January 1, 2020, which is the next time the District can join the pool. The District will undoubtedly have a fairly significant liability differential between the pooled rate and the District's rate. It is a goal of the District to tackle that difference in the coming years.

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 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Fire Chief	1	1	1	1	1
Fire Safety Manager	0.50	.50	0.50	0.50	0.50
Finance Manager	0.50	.50	0.50	0.40	0.25
Administrative Assistant	1	1	1	1	0
Office Assistant				0.10	0.25
Executive Assistant					1
TOTAL	3.00	3.00	3.00	3.00	3.00

Administration Cost Center Performance Measures

GOAL	2016	2017	2018
1. Earn Distinguished Budgeting Award through GFOA	Awarded	Awarded	Awarded
2. Annual audit reflects 0 Material Weaknesses or Significant Deficiencies	0 Findings	0 Findings	0 Findings
3. Receive 75% of Engine Company Billings	52%	62%	60%
4. Add one Firewise Community each year	2	1	2
5. Business owners to receive an Engine Company Fire & Life Safety Evaluation every three years	5	34	92
6. The number of False Alarms shall decrease within the District from 2016	50	84	41

Administration Accomplishments in 2018

- Two new Firewise Communities, Trout Creek Village and Clear Pine subdivisions were added in 2018 in Sisters Country.
- The Fire District co-sponsored a presentation by Dr. Paul Hessberg, a Research Ecologist with the Pacific Northwest Research Station, US Forest Service on wildfire's natural role in our local forests.
- The City of Sisters was chosen as one of four communities in the country to participate in the Community Planning Assistance for Wildfire (CPAW) program. CPAW is a grant-funded program providing communities with professional assistance to integrate wildfire mitigation into the development planning process. The year-long project culminated in four recommendations that were unanimously adopted by Sisters City Council to increase wildfire resiliency within the City.
- Reviewed and updated Book 1 Board Policies.
- Hired two new employees, including replacement of Fire Safety Manager position as well as a new Office Assistant to help with the transition and succession plan for the Finance Manager position.
- Held PERS workshop for staff, board and other interested community partners.
- Conducted a comprehensive salary comparison study of other fire departments in the Central Oregon region.

ADMINISTRATION DEPARTMENT BUDGET DETAIL

2019/2020 Fiscal Year

Expenditures by Account

General Operating Fund

Personnel Services					Proposed	Approved	Adopted
		2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-11-1-50100	Fire Chief	114,703	121,098	123,520	129,059	129,059	129,059
1-11-1-50200	Fire Safety Manager	48,923	43,233	34,863	47,046	47,046	47,046
1-11-1-50300	Finance Manager	39,731	45,606	50,485	54,000	54,000	54,000
1-11-1-50400	Admin Asst/Exec Asst	62,078	64,218	65,774	73,371	73,371	73,371
1-11-1-50500	Office Assistant	-	-	-	8,347	8,347	8,347
1-11-1-51100	Duty Officer Pay	1,120	1,574	2,200	-	-	-
1-11-1-51300	Performance Bonus	1,050	1,050	1,050	-	-	-
1-11-1-51400	Deferred Compensation	16,635	16,848	16,923	15,100	15,100	15,100
1-11-1-52100	PERS	55,194	78,520	92,321	99,940	99,940	99,940
1-11-1-52200	Health Insurance	42,685	38,360	41,269	42,057	42,057	42,057
1-11-1-52300	VEBA	24,000	27,000	20,000	16,000	16,000	16,000
1-11-1-52400	Other Benefits	386	1,766	2,139	2,236	2,236	2,236
1-11-1-53100	Payroll Taxes	10,612	11,476	11,661	12,089	12,089	12,089
1-11-1-54100	Worker's Compensation Ins	42,730	36,488	40,000	40,041	40,041	40,041
Total Personnel Services		459,847	487,237	502,205	539,286	539,286	539,286

Materials and Services					Proposed	Approved	Adopted
		2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-11-2-50100	CPA/Audit	7,100	7,600	8,100	9,100	9,100	9,100
1-11-2-50200	Legal Fees	1,981	1,978	10,000	10,000	10,000	10,000
1-11-2-51100	Insurance	36,426	40,115	42,923	48,500	48,500	48,500
1-11-2-52100	Advertising	1,039	776	1,100	1,100	1,100	1,100
1-11-2-53100	Bank Charges	1,610	1,244	1,200	1,300	1,300	1,300
1-11-2-53200	Postage	1,455	845	1,000	1,000	1,000	1,000
1-11-2-53300	Contract Services	31,124	31,322	35,000	35,000	35,000	35,000
1-11-2-53400	Supplies	8,947	5,424	11,150	10,000	10,000	10,000
1-11-2-54100	Dues/Subscriptions	6,091	6,018	6,750	6,750	6,750	6,750
1-11-2-55100	Training/Conferences	2,040	3,635	10,500	10,500	10,500	10,500
1-11-2-55200	Travel/Lodging	3,030	1,994	5,000	3,500	3,500	3,500
1-11-2-55300	Per Diem	457	826	1,000	1,000	1,000	1,000
1-11-2-55400	Business Expense	884	1,168	2,000	1,500	1,500	1,500
1-11-2-56100	Cell Phone Reimburse	1,879	2,275	2,328	3,408	3,408	3,408
1-11-2-56200	Uniforms	10,022	1,431	1,400	1,400	1,400	1,400
Total Materials and Services		114,085	106,651	139,451	144,058	144,058	144,058

Capital Outlay					Proposed	Approved	Adopted
		2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-11-3-50100	Office Equipment	2,635	1,690	7,500	3,600	3,600	3,600
1-11-3-51100	Office Furniture	-	-	-			
Total Capital Outlay		2,635	1,690	7,500	3,600	3,600	3,600

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 Fire Chief annual salary based on contract. 2018/19 salary is \$123,520. Assumes a 2.8% COLA increase. Subject to Board approval. Additional increase of \$2,080 for Duty Officer Pay line item removal.	\$ 129,059	
1-11-1-50200	Fire Safety Manager Half-time Fire Safety Manager wages.	\$ 47,046	
1-11-1-50300	Finance Manager Finance Manager transitioning to contractor status effective August 1, 2019 at \$4,500/month.	\$ 54,000	
1-11-1-50400	Administrative Assistant/Executive Assistant Administrative Assistant salary, promoting to Executive Assistant effective July 1, 2019.	\$ 73,371	
1-11-1-50500	Office Assistant Office Assistant wages assumes average of 10 hours per week.	\$ 8,347	
1-11-1-51100	Duty Officer Pay Additional pay for Fire Chief based on \$200 per week for duty officer coverage for 10.4 weeks. This pay line has been removed and added to Chief's salary.	\$ 0	
1-11-1-51300	Performance Bonus Performance bonuses have been removed. \$30/month added to cell phone reimbursement plans.	\$ 0	
1-11-1-51400	Deferred Comp Employer pays 6.2% into Fire Chief's 457 Deferred Comp account in lieu of social security. Additional deferred compensation per Fire Chief's contract at 5.5%.	\$ 15,100	8,002 7,098

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
1-11-1-52100	PERS (Public Employees Retirement System)	\$ 99,940	
	Fire Chief 34.06% plus 6% employee portion		51,701
	Fire Safety Manager 34.06% plus 6% employee portion		18,847
	Executive Assistant 34.06% plus 6% employee portion		29,392
1-11-1-52200	Health Insurance	\$ 42,057	
	Fire Chief health, dental and vision insurance		17,394
	Executive Asst health, dental and vision insurance		24,663
1-11-1-52300	VEBA (Voluntary Employees' Beneficiary Association)	\$ 16,000	
	Fire Chief VEBA contribution for health related reimb.		4,000
	Fire Safety Mgr VEBA contribution		6,000
	Executive Asst VEBA contribution		6,000
1-11-1-52400	Other Benefits	\$ 2,236	
	Life Insurance @ \$12.32/mo for Fire Chief, Exec Asst		296
	S/T Disability @ \$21.11/mo for Fire Chief, Exec Asst		507
	L/T Disability @ \$41.19/mo for Fire Chief, Exec Asst		988
	AD&D Insurance @ \$48/yr for Fire Chief, Exec Asst		96
	FireMed coverage @ \$50/yr for four employees		200
	Costco membership @ \$60/yr for Fire Chief, Exec Asst		120
	Employee Assistance Program two employees @\$14.63		29
1-11-1-53100	Payroll Taxes	\$ 12,089	
	Fire Chief Medicare taxes @ 1.45% and Worker's Benefit Fund (WBF) \$0.013/hr		2,128
	Fire Safety Mgr FICA taxes @ 7.65% and WBF		3,613
	Executive Asst FICA taxes @ 7.65% and WBF		5,697
	Office Asst FICA taxes @ 7.65% and WBF		651
1-11-1-54100	Worker's Compensation Insurance	\$ 40,041	
	Insurance for all staff and volunteers		
TOTAL PERSONNEL SERVICES		\$ 539,286	
<u>MATERIALS AND SERVICES</u>			
1-11-2-50100	CPA/Audit	\$ 9,100	
	CPA audit fees and State of Oregon audit fees.		
1-11-2-50200	Legal Fees	\$ 10,000	
	Attorney services		
1-11-2-51100	Insurance	\$ 48,500	
	Fidelity Bond for crime insurance coverage		964
	Liability Insurance for all District property		21,949
	Vehicle Insurance for all District vehicles		25,587

<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.	\$ 1,300	
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
	GFOA Budget Award application fee		345
	IT/Web support		7,500
	Printing/Binding		750
	Consulting Fees		2,500
	Payroll Service Fees		3,500
	Other misc administrative services/fees		809
1-11-2-53400	Supplies	\$ 10,000	
	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		1,350
	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
	Executive Assistant		1,375
	Tuition for Executive Assistant		6,000
1-11-2-55200	Travel/Lodging (out-of-District)	\$ 3,500	
	Fire Chief		1,000
	Fire Safety Manager		1,000
	Finance Manager		500
	Executive Assistant		1,000
1-11-2-55300	Per Diem	\$ 1,000	
	Fire Chief		250
	Fire Safety Manager		250
	Finance Manager		250
	Executive Assistant		250
1-11-2-55400	Business Expense (meal costs for meetings)	\$ 1,500	
	Board members		500
	Fire Chief		700
	Fire Safety Manager		200
	Finance Manager		50
	Executive Assistant		50
1-11-2-56100	Cell Phone Reimbursement	\$ 3,408	
	Fire Chief		1,416
	Executive Assistant		996
	Fire Safety Manager		996
1-11-2-56200	Uniforms	\$ 1,400	
	Fire Chief		750
	Executive Assistant		250
	Fire Safety Manager		400
TOTAL MATERIALS AND SERVICES		\$ 144,058	
<u>CAPITAL OUTLAY</u>			
1-11-3-50100	Office Equipment	\$ 3,600	
	Computer Replacement for Fire/Medics		1,800
	Computer Replacement for Fire Safety Mgr		1,800
TOTAL CAPITAL OUTLAY		\$ 3,600	

Computers purchased to replace computers over five years old per computer replacement schedule. 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 was not renewed. The Training Officer created a training program during this time that staff can use for future training. Staffing is augmented with Resident Volunteers (who live at the fire station and attend school) 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 2018, 74% 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 train throughout the year in order to earn new certifications and keep up on current certifications. Ten new career certifications were earned in 2018 along with 27 volunteer certifications.

BUDGET SUMMARY FOR OPERATIONS

Expenditures	2016/17 Actual	2017/18 Actual	2018/19 Budget	2019/20 Budget
Personnel Services	\$1,373,216	\$1,664,131	\$1,712,315	\$1,822,576
Materials and Services	\$103,822	\$109,404	\$142,209	\$163,910
Capital Outlay	\$61,352	\$13,051	\$7,318	\$13,250
TOTAL	\$1,538,390	\$1,786,586	\$1,861,842	\$1,999,736

NEW BUDGETARY SIGNIFICANT CHANGES

- **Compensation Increases.** A 2.0% cost of living adjustment was made to the salary schedule.
- **FLSA.** The District has opted to include all time off related to FLSA overtime pay. This benefit is about a 0.94% increase. Therefore, the salary schedule for those receiving this benefit was reduced to 2% COLA versus a 2.8% COLA for those not receiving this benefit.
- **PERS.** New rates for PERS increased about 36%.

- **Health Insurance.** Health insurance rates increased by 5%.
- **Duty Officer Pay.** This line item has been removed and added to the Deputy Chief's salary.
- **Performance Bonus.** This line item has been removed and cell phone reimbursements increased by \$30 per month.
- **AIC pay.** The need for AIC pay has been decreasing. Prior years were higher due to Shift Commander long-term injury.
- **Data Management.** The District was able to merge Black Butte Ranch and Cloverdale Fire Districts into its training program, allowing a lower cost.
- **Instructors.** The District plans to increase the number of trainings with outside instructors.
- **Immunizations/Tests.** Added \$99 Coronary Artery Screen for all response personnel. Annual physical costs also increased.
- **Fees/Recert/License.** The EMT and Paramedic license fees are every two years.
- **Training/Conferences.** No amount needed for tuition for career staff.
- **Cell Phone Reimbursement.** Removed performance bonus pay and increased cell phone reimbursements by \$30 per month.
- **Personal Protective Equipment.** Added \$1,800 x 9 for extra turnouts for career staff per safety recommendations.
- **Fire Equipment.** The District is replacing its 5" hoses.

OPERATIONS PERSONNEL SUMMARY

Position	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Deputy Chief of Operations	1	1	1	1	1
Training Officer	0	0	.25	0	0
Shift Commanders	3	3	3	3	3
Firefighter/Paramedics	6	6	6.33	6	6
TOTAL	10	10	10.58	10	10

OPERATIONS INCIDENT SUMMARY

Type of Emergency Incidents	2013	2014	2015	2016	2017	2018
Fire-Related	44	41	44	42	42	89
Emergency Medical Service	663	684	704	888	816	862
Hazardous Condition	7	15	6	7	18	16
Public Service Calls	61	78	88	132	94	30
Good Intent Calls	114	117	129	132	158	112
False Alarms	34	30	29	27	49	41
Other Calls	4	2	3	2	3	13
TOTAL INCIDENT COUNT	927	967	1,003	1,230	1,180	1,163

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 extracted data and created 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 6 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.
- Remote: First due units will arrive within 30 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.
- Rural: First due units will arrive within 12 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.



THE DISTRICT PROVIDED MUTUAL AID TO CLOVERDALE FIRE DISTRICT ON A FAST-MOVING WILDLAND FIRE WHICH SWEEPED THROUGH A RESIDENTIAL NEIGHBORHOOD EAST OF SISTERS. WINDS WERE GUSTING UP TO 20 MPH, QUICKLY SPREADING THE FLAMES TO 74 ACRES, DESTROYING TWO RESIDENCES AND SIX OUT BUILDINGS.

Operations Cost Center Performance Measures

GOAL	2016	2017	2018
1. Standards of Coverage are met-Medical <ul style="list-style-type: none"> Urban (80%) Rural (80%) Remote (80%) 	N/A N/A N/A	91% 80% 81%	96% 86% 83%
2. Standards of Coverage are met-Wildland Fire <ul style="list-style-type: none"> Urban (80%) Rural (80%) Remote (80%) 	N/A N/A N/A	100% 60% 100%	92% 71% 100%
3. Standards of Coverage are met-Structure Fire <ul style="list-style-type: none"> Urban (80%) Rural (80%) Remote (80%) 	N/A N/A N/A	100% 80% N/A	100% 80% 100%
4. 95% of 911 calls handled with District resources	N/A	97%	98.5%
5. Volunteer unit response for 75% of calls <ul style="list-style-type: none"> Station 703 Station 704 	Data not available	Data not available	Data not available
6. 7PC goal of 75% average	54%	62%	52%
7. 100% maintenance of current certifications	100%	100%	100%
8. New certifications <ul style="list-style-type: none"> Career (2) Volunteer (5) 	2 13	0 19	10 27

Operations Accomplishments in 2018

- Held Advance Life Support (ALS) skills verification training. Ten District Paramedics participated in this training. Outside instructors are brought in for this important training which recertifies our Paramedics for a two-year cycle.
- District participated in a multi-agency Active Threat training at the Sisters High School. Over 50 fire/ems and law enforcement responders received invaluable training. Fire Corps volunteers provided logistical support.
- The District hosted four Hampshire Fire and Rescue firefighters from the United Kingdom in its fourth year of an exchange program. Additionally, two Sisters Fire members were sent to the United Kingdom to learn different methods of fire suppression and rescue techniques.

- Held its first ever Emergency Services Day for Women camp. Eight participants took place in the activities of the day including: tour of facilities, turnout drill, ropes, and knots, fire extinguisher basics, hand-only CPR, a mock cardiac call to dispatch, fire shelter training and more.

OPERATIONS DEPARTMENT BUDGET DETAIL

2019/2020 Fiscal Year

Expenditures by Account

General Operating Fund

Personnel Services					Proposed	Approved	Adopted
		2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-12-1-50100	Deputy Chief of Operations	98,672	106,180	110,291	115,990	115,990	115,990
1-12-1-50200	Shift Commanders	251,361	279,205	289,184	298,654	298,654	298,654
1-12-1-50300	Firefighter/Paramedics	388,219	432,666	428,738	455,963	455,963	455,963
1-12-1-50500	Training Officer	-	14,924	-	-	-	-
1-12-1-51100	Duty Officer Pay	2,852	1,578	2,800	-	-	-
1-12-1-51200	AIC Pay	2,896	6,301	4,000	3,000	3,000	3,000
1-12-1-51300	Performance Bonus	3,500	3,500	3,500	-	-	-
1-12-1-51400	Deferred Comp	54,190	60,965	64,698	67,451	67,451	67,451
1-12-1-51500	Overtime-Fire	88,870	72,595	90,000	90,000	90,000	90,000
1-12-1-51501	Overtime-Training	23,311	26,757	30,000	30,000	30,000	30,000
1-12-1-51502	Overtime-Conflag	-	68,468	50,000	50,000	50,000	50,000
1-12-1-51600	FLSA	9,734	11,712	12,000	19,436	19,436	19,436
1-12-1-51700	Holiday Pay	14,032	24,399	23,000	24,878	24,878	24,878
1-12-1-52100	PERS	206,566	305,715	337,520	395,780	395,780	395,780
1-12-1-52200	Health Insurance	168,736	172,202	192,758	196,615	196,615	196,615
1-12-1-52300	VEBA	44,000	48,000	48,000	48,000	48,000	48,000
1-12-1-52400	Other Benefits	1,620	8,459	10,196	10,535	10,535	10,535
1-12-1-53100	Payroll Taxes	14,657	20,505	15,630	16,274	16,274	16,274
Total Personnel Services		1,373,216	1,664,131	1,712,315	1,822,576	1,822,576	1,822,576



BRUSH FIRE

Materials and Services					Proposed	Approved	Adopted
		2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-12-2-50100	Data Management	6,403	7,749	7,749	7,000	7,000	7,000
1-12-2-50200	Instructors	2,365	4,473	3,000	7,500	7,500	7,500
1-12-2-50300	Training Materials	975	1,894	3,000	3,000	3,000	3,000
1-12-2-51100	Mapping/Framing	-	644	1,500	1,500	1,500	1,500
1-12-2-52100	Immunizations/Tests	189	1,507	1,500	3,000	3,000	3,000
1-12-2-52200	Health & Safety	756	1,702	2,500	2,500	2,500	2,500
1-12-2-52300	Fees/Recert/License	4,002	1,069	4,500	1,700	1,700	1,700
1-12-2-53400	Supplies-EMS	30,562	29,316	32,000	32,000	32,000	32,000
1-12-2-53401	Supplies-Training	2,814	4,037	4,000	4,000	4,000	4,000
1-12-2-53402	Supplies-Fire Equipment	5,459	2,573	6,000	6,000	6,000	6,000
1-12-2-54100	Dues/Subscriptions	364	459	750	750	750	750
1-12-2-55100	Training/Conferences	19,241	7,753	13,500	10,000	10,000	10,000
1-12-2-55200	Travel/Lodging	7,862	7,446	8,050	7,500	7,500	7,500
1-12-2-55300	Per Diem	2,489	2,725	3,500	3,000	3,000	3,000
1-12-2-55400	Business Expense	2,222	2,150	2,650	2,650	2,650	2,650
1-12-2-56100	Cell Phone Reimburse	4,207	4,249	4,260	7,860	7,860	7,860
1-12-2-56200	Uniforms	530	12,461	16,750	16,750	16,750	16,750
1-12-2-56300	Personal Protective Equip	13,382	17,197	27,000	47,200	47,200	47,200
Total Materials and Services		103,822	109,404	142,209	163,910	163,910	163,910

Capital Outlay					Proposed	Approved	Adopted
		2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-12-3-50100	Training Equipment	-	4,636	2,043	-	-	-
1-12-3-51100	Medical Equipment	-	880	-	-	-	-
1-12-3-52100	Fire Equipment	37,972	3,315	-	7,975	7,975	7,975
1-12-3-52200	SCBA Bottles	23,380	4,220	5,275	5,275	5,275	5,275
Total Capital Outlay		61,352	13,051	7,318	13,250	13,250	13,250

Fire Equipment is 5" hose replacement. Also assumes purchase of five new SCBA cylinders for Self-Contained Breathing Apparatus (SCBA). No additional costs expected as these are replacement items.



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 includes Duty Officer Pay	\$ 115,990	
1-12-1-50200	Shift Commanders Shift Commander #1 Shift Commander #2 Shift Commander #3	\$ 298,654	101,056 101,056 96,542
1-12-1-50300	Firefighter/Paramedics FF/Medic #1 FF/Medic #2 FF/Medic #3 FF/Medic #4 FF/Medic #5 FF/Medic #6	\$ 455,963	78,324 78,324 75,804 75,558 75,065 72,888
1-12-1-50400	Training Officer	\$ 0	
1-12-1-51100	Duty Officer Pay \$200/week every five weeks. \$2,080 added to Deputy Chief salary. Removed line item.	\$ 0	
1-12-1-51200	AIC Pay Additional daily incentive for temporary Shift Commander fill-in @ \$75/shift.	\$ 3,000	
1-12-1-51300	Performance Bonus Removed. Replaced with additional \$30/month cell phone reimbursement allowance.	\$ 0	
1-12-1-51400	Deferred Compensation Employer pays 6.2% into permanent fire staff Deferred Comp account in lieu of social security.	\$ 67,451	
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 in excess of 182 hours in a 24-day cycle for career staff. Includes paid leave.	\$ 19,436	

<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.	\$ 24,878	
1-12-1-52100	PERS (Public Employees Retirement System) Deputy Chief 34.06% + 6% emplyr paid employee portion Career Staff 25.82% - 34.06% + 6% employer paid employee portion	\$ 395,780	47,092 348,688
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	\$ 196,615	24,663 8,320 24,663 8,320 24,663 17,394 14,603 24,663 24,663 24,663
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 @ \$12.32/mo S/T Disability @ \$21.11/mo L/T Disability @ \$41.19/mo AD&D Insurance @ \$48/yr FireMed coverage @ \$50/yr Costco membership @ \$60/yr	\$ 10,535	1,478 2,533 4,944 480 500 600
1-12-1-53100	Payroll Taxes Deputy Chief Medicare taxes @ 1.45% and WBF Career Staff Medicare taxes @ 1.45% and WBF	\$ 16,274	1,717 14,557
TOTAL PERSONNEL SERVICES		<u>\$1,822,576</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. Includes Cloverdale and Black Butte Ranch Fire District personnel.	\$ 7,000	
1-12-2-50200	Instructors Cost for outside instructors	\$ 7,500	
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.	\$ 3,000	
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	\$ 1,700	240 250 200 150 0 0 860
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	\$ 10,000	2,500 7,500

<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)	\$ 7,500	
	Deputy Chief		700
	Career staff		2,800
	Educational Exchange Program		4,000
1-12-2-55300	Per Diem (meal allowance for travel/trainings)	\$ 3,000	
	Deputy Chief		500
	Career Staff		2,500
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	\$ 7,860	
	Deputy Chief		1,272
	Shift Commanders (3) @ \$83/mo		2,988
	Firefighter/Paramedics (6) @ \$50/mo		3,600
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)	\$ 47,200	
	Extra turnouts for career staff (9)		16,200
	Turnouts, boots, and other PPE		31,000
	TOTAL MATERIALS AND SERVICES	\$ 163,910	
	<u>CAPITAL OUTLAY</u>		
1-12-3-50100	Training Equipment	\$ 0	
1-12-3-51100	Medical Equipment	\$ 0	
1-12-3-52100	Fire Equipment	\$ 7,975	
	5" Hose Replacement		
1-12-3-52200	SCBA Bottles	\$ 5,275	
	Self-contained breathing apparatus cylinders (5)		
	TOTAL CAPITAL OUTLAY	\$ 7,318	

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	2016/17 Actual	2017/18 Actual	2018/19 Budget	2019/20 Budget
Personnel Services	\$28,487	\$28,619	\$37,050	\$39,060
Materials and Services	\$149,411	\$151,552	\$199,600	\$209,200
Capital Outlay	\$664	\$35,648	\$10,750	\$26,521
TOTAL	\$178,562	\$215,819	\$247,400	\$274,781

NEW BUDGETARY SIGNIFICANT CHANGES

- **Landscaping.** The District bids out landscaping services every three years. The bid received was significantly higher than previous years as was anticipated. Increased to \$12,000.
- **Communications.** Additional Capital Outlay for Communications for 8 radio headset boxes for engines and ambulances at \$1,500 each.
- **911 maintenance.** \$60/unit per year to 911 for maintenance for 85 pagers and radios.
- **HVAC inspection.** Added \$1,700 for HVAC maintenance inspections for Stations 701, 703.
- **Ward No-Smoke Filter Systems.** Added \$9,000 for a Ward No-Smoke Filter System for 734 or 735. Prepared for one this budget year and one next budget year.
- **New Mattresses.** The District needs to replace three mattresses for the bunk rooms this year. Estimated cost \$2,000.
- **Sealcoat Asphalt 701,703.** The District plans to sealcoat the asphalt at Station 701 and 703 at \$5,521.
- **Replace carpet in Community Hall.** It is time to replace the carpet in the Community Hall due to wear and tear and non-removable stains. Estimate at \$7,000.

MAINTENANCE PERSONNEL SUMMARY

Position	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Mechanic	0.30	0.30	0.40	0.25	0.25
Cleaning Staff	0.03	0.05	0.08	0.08	0.10
General Maintenance	0.40	0.40	0.40	0.40	0.40
TOTAL	0.73	0.75	0.88	0.73	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.

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 Cost Center Performance Measures

GOAL	2016	2017	2018
1. Perform annual NFPA 1911 safety and performance inspections on emergency fleet	Yes	Yes	Yes
2. Perform quarterly facility safety inspections			
• Station 701	0	1	1
• Station 703	0	1	1
• Station 704	0	0	1

Maintenance Accomplishments in 2018

- Installed new radios received from county-wide grant through Deschutes County 911 into apparatus.
- SDAO matching grant received for installation of backup cameras. Installed backup cameras on entire emergency fleet.



MAINTENANCE DEPARTMENT BUDGET DETAIL

2019/2020 Fiscal Year

Expenditures by Account

General Operating Fund

Personnel Services					Proposed	Approved	Adopted
		2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-13-1-50100	Mechanic	8,979	7,924	13,461	14,388	14,388	14,388
1-13-1-50200	Cleaning Staff	3,219	1,795	2,500	2,500	2,500	2,500
1-13-1-50300	General Maintenance	12,454	12,908	14,000	14,000	14,000	14,000
1-13-1-52100	PERS	1,928	4,332	4,752	5,764	5,764	5,764
1-13-1-53100	Payroll Taxes	1,907	1,660	2,337	2,408	2,408	2,408
Total Personnel Services		28,487	28,619	37,050	39,060	39,060	39,060

Materials and Services					Proposed	Approved	Adopted
		2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-13-2-50100	Utilities	38,270	34,037	42,000	42,000	42,000	42,000
1-13-2-50200	Communication	14,133	14,207	19,000	19,000	19,000	19,000
1-13-2-50300	Deschutes 911 Service	932	3,848	5,000	7,000	7,000	7,000
1-13-2-51100	Fuel	17,942	21,768	22,000	22,000	22,000	22,000
1-13-2-52300	Fees/Recert/License	-	250	-	-	-	-
1-13-2-53300	Contract Services-Facilities	23,166	27,511	25,500	30,000	30,000	30,000
1-13-2-53301	Contract Services-Vehicles	5,481	8,353	16,000	25,000	25,000	25,000
1-13-2-53302	Contract Services-EMS	5,678	3,515	9,800	9,800	9,800	9,800
1-13-2-53303	Contract Services-Communic	3,099	13	15,000	9,100	9,100	9,100
1-13-2-53304	Contract Services-Fire	5,979	6,303	8,000	8,000	8,000	8,000
1-13-2-53400	Supplies-Facilities	16,876	16,196	17,500	17,500	17,500	17,500
1-13-2-53401	Supplies-Vehicles	10,975	9,102	14,100	14,100	14,100	14,100
1-13-2-53402	Supplies-Communication	535	1,343	-	-	-	-
1-13-2-56200	Radio Repair/Replace	2,001	706	1,200	1,200	1,200	1,200
1-13-2-56300	SCBA Maintenance	4,344	4,400	4,500	4,500	4,500	4,500
Total Materials and Services		149,411	151,552	199,600	209,200	209,200	209,200

"If I had six hours to cut down a tree, I would spend the first four hours sharpening the axe."

Abraham Lincoln

Capital Outlay					Proposed	Approved	Adopted
		2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-13-3-50100	Communications	664	35,648	10,750	12,000	12,000	12,000
1-13-3-51100	Technology	-	-	-	-	-	-
1-13-3-52100	Facilities	-	-	-	14,521	14,521	14,521
Total Capital Outlay		664	35,648	10,750	26,521	26,521	26,521

Communications: purchasing eight head set control boxes at \$1,500 each for five engines and three ambulances. Facilities: purchasing three new mattresses, sealcoating the asphalt at Stations 701 and 703, and replacing the carpet in the Community Hall.

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	\$ 14,388	
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 34.06% plus 6% employer paid employee portion	\$ 5,764	
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	\$ 2,408	1,111 195 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

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
1-13-2-50200	Communications	\$ 19,000	
	Cell Phone		500
	MDT		4,500
	Telephone		7,500
	Cable Fees		4,500
	Interra dispatch mapping software		2,000
1-13-2-50300	Deschutes 911 Service	\$ 7,000	
	Annual fee for 911 services for CAD computers.		4,000
	Active 911 @ \$12/subscriber all department members		3,000
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	\$ 30,000	
	Repairs and upkeep of facilities		13,300
	Landscaping		12,000
	HVAC Maintenance Inspection		1,700
	Snow Plowing		3,000
1-13-2-53301	Contract Services-Vehicles	\$ 25,000	
	Ambulance vehicle repairs, brake service, etc.		3,000
	Outside contractors for repairs and maintenance for all other vehicles including tires.		13,000
	Ward No-Smoke Filter System		9,000
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	\$ 9,100	
	911 maintenance costs @ \$60/unit (pagers and radios)		
1-13-2-53304	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

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
1-13-2-53401	Supplies-Vehicles	\$ 14,100	
	Vehicle supplies for ambulance		3,000
	Other vehicle supplies		9,000
	Oil		1,600
	Tools		500
1-13-2-53402	Supplies-Communication	\$ 0	
	Radio supplies will be provided through DC911		
1-13-2-56200	Radio Repair/Replace	\$ 1,200	
	Repair and replacement of radios, antennas, materials		
1-13-2-56300	SCBA Maintenance	\$ 4,500	
	SCBA and Bauer compressor repair/maintenance		
TOTAL MATERIALS AND SERVICES		\$ 209,200	
<u>CAPITAL OUTLAY</u>			
1-13-3-50100	Communications	\$ 12,000	
	Headset control boxes (8) for engines, ambulances		
1-13-3-52100	Facilities	\$ 14,521	
	Three new mattresses replacement		2,000
	Sealcoat asphalt at Stations 701, 703		5,521
	Carpet replacement Community Hall		7,000
TOTAL CAPITAL OUTLAY		\$ 26,521	

New radio interface boxes are due to second radio installation with the new Deschutes County 9-1-1 radio system. This is a replacement of the current boxes and no additional costs are expected in the future.

Facilities capital outlay items are for maintenance and upkeep of facilities. No additional expenses are expected with these replacement and repairs.



RADIO INTERFACE HEADSET

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 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 43 active Fire/EMS volunteers.

Prospective Resident Volunteers 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.

The budget assumes that the District will have nine Resident Volunteers (three per shift). 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 a 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 27 active Fire Corps volunteers. The District currently has the largest Fire Corps program in the State of Oregon.

The Board of Directors 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	2016/17 Actual	2017/18 Actual	2018/19 Budget	2019/20 Budget
Personnel Services	\$9,247	\$9,687	\$186,191	\$86,397
Materials and Services	\$152,098	\$168,267	\$382,559	\$355,040
TOTAL	\$161,345	\$177,954	\$568,750	\$441,437

NEW BUDGETARY SIGNIFICANT CHANGES

- **Election.** No board positions are expiring this year.
- **Reimbursements.** Assumes an additional stipend allowance of \$200/month for the Lieutenant Resident Volunteer.
- **Association Activity Allocation.** Increased the Association Activity allocation by \$1,000 to account for the additional costs associated with increase in numbers of volunteers.
- **Immunizations/Tests.** Increased cost of physicals to \$650 and added \$99 coronary artery screens for selected volunteers.
- **Training/Conferences.** Expect new board member(s) to attend conferences.
- **Travel/Lodging.** Expect new board member(s) to attend conferences.
- **Uniforms.** Includes uniforms for six new Resident Volunteers this year including boots. Due to the timing of graduation or moving out of the program, there is expected to be six openings out of nine total.
- **Recruitment/Retention Grant.** The District received a SAFER grant through FEMA at \$205,875 per year for four years to hire a Volunteer Recruitment and Retention Coordinator and the expenses associated with recruiting additional volunteers. Personnel costs are \$75,000 per year and materials and services include personal protective equipment, marketing, physicals, background checks, etc. for the new volunteers. This grant is in coordination with Cloverdale and Black Butte Ranch Fire Districts. The grant assumes the recruitment of ten additional volunteers for the three districts.
- **Fuels Reduction Grant.** This District did not receive this grant.

VOLUNTEER PERSONNEL SUMMARY

Position	FY 2015/16	FY2016/17	FY 2017/18	FY 2018/19	FY 2017/18
Board Members	0.03	0.03	0.03	0.03	0.03
Volunteer Coordinator	0.02	0.02	0.02	0.02	0.02
Vol Recruitment & Ret Coord.	0.00	0.00	0.00	0.30	0.50
TOTAL	0.05	0.05	0.05	0.35	0.55

Volunteer Cost Center Performance Measures

GOAL	2016	2017	2018
1. Maintain effective volunteer force at each ISO recognized station with one officer, one engineer and three firefighters <ul style="list-style-type: none"> • Station 701 • Station 703 • Station 704 	Yes Yes No	Yes Yes No	Yes Yes No
2. Maintain Fire Corps volunteers with at least 20 members	16	24	26
3. Add five new volunteer firefighters per year <ul style="list-style-type: none"> • Joined • Resigned 	8 16	8 16	10 10

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

- **Blood Pressure Screening.** Volunteers staff a Blood Pressure Clinic at Bi-Mart on the third Tuesday of each month. Blood pressure readings for the year totaled 616 – a 48% increase over last year! Fifty of those checked were flagged for further follow-up.
- **CPR/First Aid Classes.** Five volunteers conduct First Aid and CPR/AED classes for the community. They taught 13 classes and educated 114 community members in Heartsaver First Aid and/or CPR for 2018.
- **Address Sign Installation.** Fire Corps volunteers install reflective address signs to help crews quickly locate addresses within the District. A total of 45 address signs were installed in 2018.
- **Car Seat Safety Checks.** Three volunteers and one staff member are certified to check child car seat safety. Two clinics were held in 2018 in Sisters with 21 seat checks and 3 car seats provided to low-income families. Volunteers also participated in other regional clinics checking a total of 292 seats and providing 51 car seats to low-income families.
- **Smoke Alarms.** The District received 93 requests for service of smoke alarms in the community, including homes that were visited through three targeted community campaigns. Volunteers and staff installed 114 battery-powered smoke alarms, of which 91 were provided through a generous grant from the Oregon Office of State Fire Marshal. Volunteers also installed 121 batteries, 14 alarms provided by the resident (typically hard-wired), and 17 carbon monoxide alarms which were provided by a grant from the First Alert/BRK company. When checking alarms for functionality, volunteers found that 33 did not function when tested.

- **AED Grants.** The District set aside grant funds to encourage more businesses in the community to purchase Automated External Defibrillators. An additional three AED's were added to our community!
- **Senior Safety Program.** The Senior Safety Committee includes representatives from the Council on Aging of Central Oregon, Sisters Park and Recreation, and staff and Fire Corps volunteers of the Fire District. One large focus of the committee is to reduce fire department responses to falls in the senior population. Falls are the leading response for EMS calls for adults age 60 and older in the District. A grant from the City of Sisters for \$1,200 funded the File of Life Project, Senior Resource Guides, Fall Prevention Symposium and the Matter of Balance classes. 99 people attended the Senior Health Fair which included 18 presenters. In addition, an AARP Driver Safety/CarFit class was held with 16 people attending.



- **Youth Fire Intervention Program.**

The District has three trained interventionists that evaluate youth who misuse fire and establish a plan for them. Two juveniles were identified in 2018 and went through this program with the trained volunteers/staff.

**A total of 2,852 hours were
volunteered in 2018 from Fire
Corps volunteers!**

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 40th 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 from all 50 states and 27 foreign countries.
- **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 SALI 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 2018, 156 children received gifts. The value of gifts donated was over \$7,800.
- **Community Christmas Dinner.** The Association also hosts a community Christmas dinner on Christmas Day every year, serving over 126 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 2018, a total of 37 individuals/families were helped with a total of \$345 in gas/food vouchers and bus tickets.



Resident Volunteers head up the Spirit of Christmas Giving Tree program providing gifts to children of families in need.

VOLUNTEER DEPARTMENT BUDGET DETAIL

2019/2020 Fiscal Year

Expenditures by Account

General Operating Fund

Personnel Services					Proposed	Approved	Adopted
		2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
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	5,153	5,598	6,200	7,297	7,297	7,297
1-14-1-53100	Payroll Taxes	294	289	300	300	300	300
1-14-1-54000	Volunteer R&R Coord-Grant	-	-	175,891	75,000	75,000	75,000
Total PERSONNEL SERVICES		9,247	9,687	186,191	86,397	86,397	86,397

Materials and Services					Proposed	Approved	Adopted
		2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-14-2-50100	Election	1,194	-	1,300	-	-	-
1-14-2-50200	District Awards	10,911	7,146	10,000	11,000	11,000	11,000
1-14-2-50300	Volunteer Service Award	22,144	22,150	22,250	22,250	22,250	22,250
1-14-2-51100	Tuition/Books	72,420	62,476	70,000	70,000	70,000	70,000
1-14-2-52100	Reimbursements	14,333	21,869	44,400	46,800	46,800	46,800
1-14-2-52200	Immunizations/Tests	8,013	6,565	8,000	13,365	13,365	13,365
1-14-2-53100	Ass'n Activity Allocation	4,784	21,485	16,000	17,000	17,000	17,000
1-14-2-53200	Special Events	1,924	2,490	2,500	2,750	2,750	2,750
1-14-2-53300	Fire Corps	6,257	10,319	15,000	15,000	15,000	15,000
1-14-2-53400	Supplies	717	1,641	2,000	2,000	2,000	2,000
1-14-2-54100	Honor Guard	500	-	-	-	-	-
1-14-2-54200	Chaplaincy	1,000	1,000	1,000	1,000	1,000	1,000
1-14-2-55100	Training/Conferences	1,628	5,211	8,000	6,000	6,000	6,000
1-14-2-55200	Travel/Lodging	515	1,477	1,500	4,000	4,000	4,000
1-14-2-55300	Per Diem	148	1,035	2,000	2,000	2,000	2,000
1-14-2-56200	Uniforms	5,610	3,403	4,500	11,000	11,000	11,000
1-14-2-59100	Recruitment/Retention Grant	-	-	124,109	130,875	130,875	130,875
1-14-2-59101	Fuels Reduction Grant	-	-	50,000	-	-	-
Total Materials and Services		152,098	168,267	382,559	355,040	355,040	355,040

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 Employee Assistance Program @ \$14.63	\$ 7,297	1,200 2,750 250 2,000 1,097
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 (half-time position) PERS (34.06% + 6%) Payroll Taxes (7.65% + WBF)	\$ 75,000	50,775 20,340 3,885
TOTAL PERSONNEL SERVICES		\$ 86,397	
<u>MATERIALS AND SERVICES</u>			
1-14-2-50100	Election Costs associated with having an election for two board members.	\$ 0	
1-14-2-50200	District Awards Annual District awards event – caterer, venue, awards.	\$ 11,000	
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 RV's x 3 terms x 17 credits @ \$123 Tuition for 1 RV's @ 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)	\$ 46,800	
	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
	Additional allowance @ \$200 for RV Lieutenant		2,400
1-14-2-52200	Immunizations/Tests	\$ 13,365	
	Drug tests, HEP B series, TB tests, background checks...		4,885
	Physicals for ten volunteers @ \$650		6,500
	Coronary Artery Screens @ \$99 for twenty volunteers		1,980
1-14-2-53100	Association Activity Allocation	\$ 17,000	
	Easter Egg Hunt		1,200
	Halloween Event		1,000
	Christmas Dinner and lights		1,000
	Fifth Tuesday events		2,000
	Flowers, coffee, misc		1,800
	Donations		10,000
1-14-2-53200	Special Events	\$ 2,750	
	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
1-14-2-54200	Chaplaincy	\$ 1,000	
	Donation to Central Oregon Police Chaplaincy		
1-14-2-55100	Training/Conferences	\$ 6,000	
	Training/conferences for volunteers		3,000
	Training/conferences for Board Members		1,000
	Half tuition for Paramedic		2,000
1-14-2-55200	Travel/Lodging	\$ 4,000	
	Board Members		1,500
	Volunteers		2,500

<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		500
	Volunteers		1,500
1-14-2-56200	Uniforms	\$ 11,000	
	Resident Volunteer Uniforms		10,000
	Volunteer Uniforms		1,000
1-14-2-59100	Recruitment/Retention Grant	\$ 130,875	
	Personal Protective Equipment		35,000
	Physicals/Immunizations		5,000
	Uniforms		3,000
	Training		34,000
	Marketing		2,500
	Tuition		5,000
	Other		46,375
TOTAL MATERIALS AND SERVICES		\$ 355,040	



Board of Directors: Jack McGowan, Heather Johnson, Bill Rainey, Roger White, and Chuck Newport

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 Operating 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. *The Board approved spending \$200,000 of the contingency amount set aside to add to the \$1M in PERS side account funds for a total of \$1.2 at its June, 2019 meeting.*

Unappropriated ending fund balance is budgeted at \$1,013,809. 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, 1/4 of the materials and services expenditures, and 1/4 of the capital outlay expenditures from the General Operating 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 \$1,570,000 left to pay. The bond will be paid off in February 2027.

BUDGET SUMMARY FOR NON-DEPARTMENTAL

Expenditures	2016/17 Actual	2017/18 Actual	2018/19 Budget	2019/20 Budget
Transfers	\$442,554	\$506,398	\$578,690	\$423,150
Operating Contingency	\$18,400	\$0	\$292,715	\$314,702
Ending Fund Balance	\$1,707,557	\$1,703,674	\$933,765	\$1,013,809
TOTAL	\$2,168,511	\$2,210,072	\$1,805,170	\$1,751,661

Transfers from the Operating Budget to Reserve Funds include:

- \$ 0 Employment Reserve Fund (PERS)
- \$139,150 Building Reserve Fund
- \$284,000 Equipment Reserve Fund

NON-DEPARTMENTAL BUDGET DETAIL

2019/2020 Fiscal Year

Expenditures by Account

General Fund

Transfers					Proposed	Approved	Adopted
		2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-90-7-57000	Transfers to Reserve Funds	442,554	506,398	578,690	423,150	423,150	423,150
	Total TRANSFERS	442,554	506,398	578,690	423,150	423,150	423,150

Contingency					Proposed	Approved	Adopted
		2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-90-8-58000	Contingency	18,400	-	292,715	314,702	314,702	314,702
	Total CONTINGENCY	18,400	-	292,715	314,702	314,702	314,702

Unappropriated - to Fund Balance					Proposed	Approved	Adopted
		2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-90-9-59000	Unapprop.-to Fund Balance	-	-	933,765	1,013,809	1,013,809	1,013,809
	Total UNAPPROPRIATED	-	-	933,765	1,013,809	1,013,809	1,013,809

EXPENDITURE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
	NON-DEPARTMENTAL		
1-90-7-57000	Transfers to Reserve Funds	\$ 423,150	
	Employment Reserve Fund		0
	Building Reserve Fund		139,150
	Equipment Reserve Fund		284,000
1-90-8-58000	Contingency	314,702	
	PERS Side Account		200,000
	10% of operating expenses (remainder)		114,702
1-90-9-59000	Unappropriated to Fund Balance	1,013,809	
	5/12 of Personnel Services		984,300
	¼ of Materials and Services		185,333
	¼ of Capital Outlay		10,843
	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 2018/19 budget year, the District has approved the creation of a side account in PERS. The District will transfer \$1M to PERS to help offset its growing unfunded liabilities. *The Board at its June 2019 meeting decided to add \$200,000 from the Contingency Fund to contribute a total of \$1.2M into a side account with PERS.*

EMPLOYMENT RESERVE FUND BUDGET DETAIL

2019/2020 Fiscal Year

Revenue					Proposed	Approved	Adopted
		2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
2-01-0-49000	Transfer In	55,000	465,399	479,690	-	-	-
2-01-0-49990	Beginning Fund Balance	83,850	138,850	604,249	83,939	83,939	1,083,939
EMPLOYMENT RESERVE FUND REVENUE		138,850	604,249	1,083,939	83,939	83,939	1,083,939

Expenditures					Proposed	Approved	Adopted
		2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
2-12-1-56107	PERS Reserve for Future Exp	-	-	1,000,089	-	-	1,000,000
2-12-1-56109	Reserved for Future Exp	-	-	83,850	83,939	83,939	83,939
EMPLOYMENT RESERVE FUND EXPENDITURES		-	-	1,083,939	83,939	83,939	1,083,939

The PERS Side account was originally intended to be created in June, 2019. However, due to timing issues, the side account will now be created in July, 2019 within the new budget year. This was determined after the Budget Committee met and approved at the June, 2019 board meeting.

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 PERS side account.	\$ 1,000,000	
2-12-1-56109	Reserved for Future Expenditures Unanticipated costs for labor, separation of service, vacation and retirement payouts.	\$ 83,939	

Average Side Account Earnings 2004-2014	
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%
2015	1.85%
2016	7.14%
2017	14.45%

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%

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.

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.

BUILDING RESERVE FUND BUDGET DETAIL

2019/2020 Fiscal Year

Revenue					Proposed	Approved	Adopted
		2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
3-01-0-49000	Transfer In	145,000	50,000	45,000	139,150	139,150	139,150
3-01-0-49990	Beginning Fund Balance	118,796	257,462	88,539	95,376	95,376	95,376
BUILDING RESERVE FUND REVENUE		263,796	307,462	133,539	234,526	234,526	234,526

Expenditures					Proposed	Approved	Adopted
		2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
3-10-5-53413	Reserved for Future Exp	-	-	88,539	120,826	120,826	120,826
3-10-5-53414	Training Center	-	128,923	10,000	68,700	68,700	68,700
3-10-5-53415	Station 701	3,724	38,529	-	-	-	-
3-10-5-53416	Station 703	-	660	35,000	45,000	45,000	45,000
3-10-5-53417	Station 704	2,610	44,914	-	-	-	-
BUILDING RESERVE FUND EXPENDITURES		6,334	213,026	133,539	234,526	234,526	234,526

EXPENDITURE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
	<u>CAPITAL OUTLAY</u>		
3-10-5-53413	Reserved for Future Expenditures	\$ 120,826	
	Unanticipated costs related to buildings and maintenance of buildings and grounds.		
3-10-5-53414	Training Center	68,700	
	Installation of a Hydrant.		
3-10-5-53415	Station 701	\$ 0	
3-10-5-53416	Station 703	\$ 45,000	
	Reconfigure bay doors.		
3-10-5-53417	Station 704	\$ 0	

In the 2019/20 budget year, The District plans to complete the hydrant installation project. Engineering will be completed in the 2018/19 budget year. The District will continue to pursue other funding if possible to complete this project. This will alleviate the need for using the back parking lot at the main fire station for training which is not ideal. There should be no additional operating costs except possibly water.

Reconfiguring the bay doors at Station 703 was started in the 2018/19 budget year with completion scheduled in the 2019/20 budget year. No additional operating funds needed for this capital expenditure.

EQUIPMENT RESERVE FUND BUDGET DETAIL

2019/2020 Fiscal Year

Revenue					Proposed	Approved	Adopted
		2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
4-01-0-49000	Transfer In	242,554	-	54,000	284,000	284,000	284,000
4-01-0-49990	Beginning Fund Balance	497,557	668,287	664,607	679,607	679,607	679,607
EQUIPMENT RESERVE FUND REVENUE		740,111	668,287	718,607	963,607	963,607	963,607

Expenditures					Proposed	Approved	Adopted
		2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
4-10-5-56103	Vehicle	64,721	3,680	-	650,000	650,000	650,000
4-10-5-56108	EMS Equip Reserve Future	7,103	-	35,000	13,000	13,000	13,000
4-10-5-56109	FIRE Equip Reserve Future	-	-	49,000	-	-	-
4-10-5-56110	Reserve for Future Expend	-	-	634,607	300,607	300,607	300,607
EQUIPMENT RESERVE FUND EXPENDITURES		71,824	3,680	718,607	963,607	963,607	963,607

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	\$ 650,000	
	Ambulance		200,000
	Captain's Response Vehicle		50,000
	Pumper/Engine		200,000
	Pumper/Engine		200,000
4-10-5-56108	EMS Equipment	\$ 13,000	
	Cardiac Monitor		
4-10-5-56109	FIRE Equipment	\$ 0	
	No plans to purchase any fire equipment this year		
4-10-5-56110	Reserved for Future Expenditure	\$ 300,607	
	Unanticipated costs related to fleet and equipment replacement.		

TECHNOLOGY RESERVE FUND BUDGET DETAIL (DISSOLVED)

2019/2020 Fiscal Year

Revenue					Proposed	Approved	Adopted
		2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
5-01-0-49000	Transfer In	-	-	-	-	-	-
5-01-0-49990	Beginning Fund Balance	9,001	9,001	-	-	-	-
TECHNOLOGY RESERVE FUND REVENUE		9,001	9,001	-	-	-	-

Expenditures					Proposed	Approved	Adopted
		2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
5-10-5-56413	Transfer Out	-	9,001	-	-	-	-
TECHNOLOGY RESERVE FUND EXPENDITURE		-	9,001	-	-	-	-

The Technology Reserve Fund was dissolved in the 2017/2018 budget year and deemed no longer necessary.



CARDIAC MONITOR

Debt Service Fund Budget Detail

2019/2020 Fiscal Year

Revenue					Proposed	Approved	Adopted
		2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
7-01-0-40100	Desch Cty Tax Bond Rev	183,575	169,621	100,000	174,923	174,923	174,923
7-01-0-40200	Jeffsn Cty Tax Bond Rev	19,813	17,494	10,600	19,436	19,436	19,436
7-01-0-44120	Interest Revenue	110	179	120	1,200	1,200	1,200
7-01-0-49990	Beginning Fund Balance	70,903	98,476	105,190	35,730	35,730	35,730
DEBT SERVICE FUND REVENUE		274,401	285,770	215,910	231,289	231,289	231,289

Expenditures					Proposed	Approved	Adopted
		2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
7-10-2-53600	Bond Interest Payment	50,925	34,876	32,164	29,359	29,359	29,359
7-10-2-53700	Bond Principal Payment	125,000	145,000	150,000	165,000	165,000	165,000
Total DEBT SERVICE		175,925	179,876	182,164	194,359	194,359	194,359

Debt Service Unappropriated					Proposed	Approved	Adopted
		2016/17	2017/18	2018/19	2019/20	2019/20	Approved
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
7-90-9-59000	Unapprop. To Fund Balance	-	-	88,879	36,930	36,930	36,930
Total UNAPPROPRIATED DEBT SERVICE		-	-	88,879	36,930	36,930	36,930

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	\$ 174,923	
	Anticipated Property Tax Revenue from Deschutes County for Bond repayment		
7-01-0-40200	Jefferson County Tax Bond Revenue	\$ 19,436	
	Anticipated Property Tax Revenue from Jefferson County for Bond repayment		
7-01-0-44120	Interest Income	\$ 1,200	
	Anticipated interest income received from Deschutes and Jefferson counties as well as LGIP account.		
7-01-0-49990	Beginning Fund Balance	\$ 35,730	

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	\$ 29,359	
	August 1, 2019 interest payment on bond debt		\$14,679.50
	February 1, 2020 interest payment on bond debt		\$14,679.50
7-10-2-53700	Bond Principal Payment	\$ 165,000	
	February 1, 2019 principal payment on bond debt		
7-90-9-59000	Unappropriated to Fund Balance	\$ 36,930	
	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 CAMP FIRE IN CALIFORNIA - NOVEMBER 2018

SALARY SCHEDULE

STEPS	1	2	3	4	5	6
Office Assistant	\$ 13.99	\$ 14.55	\$ 15.13	\$ 15.74	\$ 16.37	\$ 17.02
Cleaning/Maintenance	\$ 18.06	\$ 18.78	\$ 19.54	\$ 20.32	\$ 21.13	\$ 21.98
Mechanic	\$ 23.29	\$ 24.23	\$ 25.19	\$ 26.20	\$ 27.25	\$ 28.34
Administrative Assistant	\$ 26.09	\$ 27.13	\$ 28.22	\$ 29.35	\$ 30.52	\$ 31.74
	\$ 4,522	\$ 4,703	\$ 4,891	\$ 5,087	\$ 5,291	\$ 5,502
	\$ 54,269	\$ 56,439	\$ 58,697	\$ 61,045	\$ 63,487	\$ 66,026
Executive Assistant	\$ 32.61	\$ 33.92	\$ 35.27	\$ 36.69	\$ 38.15	\$ 39.68
	\$ 5,653	\$ 5,879	\$ 6,114	\$ 6,359	\$ 6,613	\$ 6,878
	\$ 67,836	\$ 70,549	\$ 73,371	\$ 76,306	\$ 79,358	\$ 82,532
Fire-Medic based on 2912 hours	\$ 21.04	\$ 21.88	\$ 22.76	\$ 23.67	\$ 24.62	\$ 25.60
	\$ 5,106	\$ 5,311	\$ 5,523	\$ 5,744	\$ 5,974	\$ 6,213
	\$ 61,276	\$ 63,727	\$ 66,276	\$ 68,927	\$ 71,684	\$ 74,552
Engineer-Medic Incentive based on 2912 hours	\$ 21.67	\$ 22.54	\$ 23.44	\$ 24.38	\$ 25.36	\$ 26.37
	\$ 5,260	\$ 5,470	\$ 5,689	\$ 5,916	\$ 6,153	\$ 6,399
	\$ 63,114	\$ 65,639	\$ 68,264	\$ 70,995	\$ 73,835	\$ 76,788
Shift Commander based on 2912 hours	\$ 27.69	\$ 28.80	\$ 29.95	\$ 31.15	\$ 32.40	\$ 33.69
	\$ 6,720	\$ 6,989	\$ 7,269	\$ 7,559	\$ 7,862	\$ 8,176
	\$ 80,642	\$ 83,868	\$ 87,222	\$ 90,711	\$ 94,340	\$ 98,113
Finance Manager based on 1040 hours Fire Safety Manager	\$ 40.22	\$ 41.82	\$ 43.50	\$ 45.24	\$ 47.05	\$ 48.93
	\$ 3,485	\$ 3,625	\$ 3,770	\$ 3,921	\$ 4,077	\$ 4,240
	\$ 41,824	\$ 43,497	\$ 45,237	\$ 47,046	\$ 48,928	\$ 50,885
Deputy Chief	\$ 44.94	\$ 46.73	\$ 48.60	\$ 50.55	\$ 52.57	\$ 54.67
	\$ 7,789	\$ 8,100	\$ 8,424	\$ 8,761	\$ 9,112	\$ 9,476
	\$ 93,466	\$ 97,205	\$ 101,093	\$ 105,137	\$ 109,342	\$ 113,716
Fire Chief	CONTRACT					

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

COLA 2%-2.8% (Calculated using Social Security CPI) – Adjustment for FLSA pay to include paid time off for line staff eligible for FLSA overtime. Line staff salary increases at 2%, all other at 2.8%.

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, 2019

Current Step	Name	Current Step	Name	Current Step	Name
Captain 6++	JA	Fire-medic 5 /EI	PB	Fire-Medic 6+ /EI	DK
Captain 6++	TB	Fire-medic 4 /EI	DW	Fire-Medic 6 +/EI	CM
Captain 5	RH	Exec Asst 3	JS	Fire Medic 5 /EI	MM
Fire Safety Mgr 4	DG	Deputy Chief 6+	TC	Fire-Medic 5 /EI	DF
Finance Mgr 6+	KJ	Mechanic 5	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

APPARATUS REPLACEMENT SCHEDULE

	Asset	Year	Est Life	2019/20	2020/21	2021/22	2022/23	2023/24
Beginning Balance				634,607	414,607	651,507	895,514	1,146,841
Transfer into Reserves				230,000	236,900	244,007	251,327	258,867
Apparatus:								
<u>Station 701</u>								
Pumper	721	2002	25					
Rescue Pumper	726	1999	25					600,000
Pumper	725	1994	25	(plan to eliminate from fleet)				
Tender	731	2003	25					
Brush	741	2008	20					
Heavy Brush (FEPP)	745	2000	25					
Heavy Brush (FEPP)	749	1994	25	(plan to eliminate from fleet)				
Ambulance	771	2015	15					
Ambulance	775	2006	15					
Ambulance	776	1999	15	200,000				
Capt. Response	791	2003	10	50,000				
DC Ops Vehicle	711	2014	10					55,000
Chief Vehicle	710	2016	10					
FSM Vehicle	780	2017	15					
RV Vehicle	Expedition		20					
RV Vehicle	Montero		20					
Staff Vehicle	Pickup	2006	20					
<u>Station 703</u>								
Interface	723	1994	25	200,000				
Tender	733	2000	25					
Brush	743	2006	20					
<u>Station 704</u>								
Pumper (Used)	724	1984	25					
Brush	744	2006	20					
Tender (FFP)	734	2005	25					
Ending Balance				414,607	651,507	895,514	1,146,841	750,708

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. The Equipment Master Plan and a Facilities Master Plan was updated in 2019 and incorporated into the budget.

Items to note: A Resident Volunteer vehicle is to be replaced with retired staff vehicle. Plans to replace the Heavy Brush rig with an Interface Engine capable of interior structural firefighting. The Interface engine at Station 703 and Pumper at Station 704 assumes purchasing from the used market.

FIRE EQUIPMENT REPLACEMENT PLAN

Equipment	Brand	Qty	Year	Est Life	2019/20	2020/21	2021/22	2022/23	2023/24
Beginning Balance					10,000	33,000	66,990	101,990	138,050
Transfer in Reserves					33,000	33,990	35,000	36,060	37,142
Equipment:									
Breathing Air Compressor	Scott	1	2019	25					
SCBA's	MSA	29	2010	15					
721 Thermal Imager	Bullard	1	2010	20					
726 Thermal Imager	Bullard	1	1999	20	10,000				
723 Thermal Imager	Bullard	1	2015	20					
Turnout Extractor	Milnor	1	2004	30					
Turnout Dryer	Cissell	1	2008	25					
Mobile Radios	Tait	19	2018	15					
Portable Radios	Harris	48	2018	15					
Base Radios	Tait	3	2018	15					
Ending Balance					33,000	66,990	101,990	138,050	175,192

EMS EQUIPMENT REPLACEMENT PLAN

Equipment	Brand	Qty	Year	Est Life	2019/20	2020/21	2021/22	2022/23	2023/24
Beginning Balance					35,000	43,000	64,630	56,909	79,856
Transfer in Reserves					21,000	21,630	22,279	22,947	23,636
Equipment:									
726 Extrication Tool	Holmatro	1	2016	10					
771 Extrication Tool	Holmatro	1	2016	10					
771 Cardiac Monitor	Phillips	1	2011	15					
775 Cardiac Monitor	Phillips	1	2011	15					
776 Cardiac Monitor	Zoll	1	2002	15	13,000				
Spare Cardiac Monitor	Zoll	1	(do not replace)						
771 Gurney	Stryker	1	2014	10					
775 Gurney	Stryker	1	2014	10					
776 Gurney	Stryker	1	2017	10					
Spare Gurney		1	(do not replace)						
CPR Compression System	Lucas 2	2	2011	10			30,000		
Ending Balance					43,000	64,630	56,909	79,856	103,492

GLOSSARY

7PC – A term used for personnel callback. When Station 701 staffing levels are lower than the ability to minimally staff the next emergency call, the Shift Commander will request a “7PC” alerting any available personnel to return to Station 701 to backfill staffing.

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.

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.

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.

Capital Outlay – Expenditures for the acquisition of capital assets which may include equipment, buildings, or other facility improvements.

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.

Interface Engine – Four-wheel drive dual-purpose apparatus that can usually pump water while driving and moving. It has a complement of wildland firefighting tools as well as structural firefighting tools.

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.

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 (RV) – Volunteers who reside at the fire station and attend Central Oregon Community College who are interested in the fire or EMS 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 Operating 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. Areas where human built structures are in close proximity to areas of natural growth.



TAX FORMS

FORM LB-1		NOTICE OF BUDGET HEARING		
A public meeting of the Sisters-Camp Sherman Rural Fire Protection District will be held on June 18, 2019 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, 2019 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 2017-2018	Adopted Budget This Year 2018-2019	Approved Budget Next Year 2019-2020	
Beginning Fund Balance/Net Working Capital	2,879,633	3,082,755	2,488,400	
Fees, Licenses, Permits, Fines, Assessments & Other Service	599,472	408,815	474,000	
Federal, State and all Other Grants, Gifts, Allocations and	21,048	354,500	220,375	
Revenue from Bonds and Other Debt	0	0	0	
Interfund Transfers / Internal Service Reimbursements	515,399	578,690	423,150	
All Other Resources Except Current Year Property Taxes	190,328	191,120	126,700	
Current Year Property Taxes Estimated to be Received	2,654,899	2,668,435	2,935,296	
Total Resources	6,860,779	7,284,315	6,667,921	
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION				
Personnel Services	2,189,675	2,437,761	2,487,319	
Materials and Services	535,874	863,819	872,208	
Capital Outlay	267,095	70,568	820,071	
Debt Service	179,876	182,164	194,359	
Interfund Transfers	515,399	578,690	423,150	
Contingencies	0	292,715	314,702	
Special Payments	0	0	0	
Unappropriated Ending Balance and Reserved for Future Expendit	3,172,860	2,858,598	1,556,112	
Total Requirements	6,860,779	7,284,315	6,667,921	
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	595,579	649,156	686,944	
FTE	3.00	3.00	3.00	
Operations	1,786,586	1,861,844	1,999,736	
FTE	10.58	10.00	10.00	
Maintenance	215,819	247,400	274,781	
FTE	0.88	0.75	0.75	
Volunteers	177,954	568,750	441,437	
FTE	0.05	1.05	0.55	
Non-Departmental	506,398	1,805,170	1,751,662	
FTE	0.00	0.00	0.00	
Employment Reserve Fund	0	1,083,939	83,939	
FTE	0.00	0.00	0.00	
Building Reserve Fund	213,026	133,539	234,526	
FTE	0.00	0.00	0.00	
Equipment Reserve Fund	3,680	718,607	963,607	
FTE	0.00	0.00	0.00	
Technology Reserve Fund	0	0	0	
FTE	0.00	0.00	0.00	
Debt Service Fund	179,876	215,910	231,289	
FTE	0.00	0.00	0.00	
Total Requirements	3,678,918	7,284,315	6,667,921	
Total FTE	14.51	14.80	14.30	
STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *				
The District applied for a Volunteer Recruitment and Retention Grant for \$300,000 each year for the next four years. Approximately 66% of the grant was awarded, so adjustments were made for the upcoming budget year. The District is budgeting to replace four vehicles in its fleet including one ambulance and two fire engines. Also the District plans to create a side account in PERS to help offset future PERS rates.				
PROPERTY TAX LEVIES				
	Rate or Amount Imposed 2017-2018	Rate or Amount Imposed This Year 2018-2019	Rate or Amount Approved Next Year 2019-2020	
Permanent Rate Levy (rate limit \$2.7317 per \$1,000)	\$2.7317	\$2.7317	\$2.7317	
Local Option Levy				
Levy For General Obligation Bonds	\$191,357	\$117,660	\$206,765	
STATEMENT OF INDEBTEDNESS				
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1		
General Obligation Bonds	\$1,570,000	\$0		
Other Bonds				
Other Borrowings				
Total	\$1,570,000	\$0		

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
2019-2020**

- 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>6/18/2019</u>
Mailing Address of District	City	State	ZIP code	Date
<u>Roger Johnson</u>	<u>Fire Chief</u>	<u>541-549-0771</u>	<u>johnson@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.	206,765		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.	206,765		

PART II: RATE LIMIT CERTIFICATION

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

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

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

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

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

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

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

RESOLUTION 2018-2019-008

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 2019-2020 General Fund, Employment Reserve Fund, Building Reserve Fund, Equipment Reserve Fund, and Debt Service Fund in the amount of \$7,667,921 now on file at the Deschutes County and Jefferson County Assessor's Office.

MAKING APPROPRIATIONS

General Fund

Administration	\$ 686,944
Operations	\$1,999,736
Maintenance	\$ 274,781
Volunteers	\$ 441,437
Contingency	\$ 114,702
Transfers to Reserve Funds	\$ 423,150
Unappropriated Ending Fund Balance	<u>\$1,013,810</u>
Total:	<u>\$4,954,560</u>

Debt Service Fund

Debt Service	\$ 194,359
Unappropriated Ending Fund Balance	<u>\$ 36,930</u>
Total:	<u>\$ 231,289</u>

Employment Reserve Fund

Reserved for Future Exp	\$ 83,939
PERS (Personnel)	<u>\$1,200,000</u>
Total:	<u>\$1,283,939</u>

Building Reserve Fund

Capital Outlay	\$ 113,700
Reserved for Future Exp	<u>\$ 120,826</u>
Total:	<u>\$ 234,526</u>

Equipment Reserve Fund

Capital Outlay	\$ 663,000
Reserved for Future Exp	<u>\$ 300,607</u>
Total:	<u>\$ 963,607</u>

Total Appropriations, All Funds

\$6,111,809

Total Unappropriated and Reserve Amounts, All Funds

\$1,556,112

TOTAL ADOPTED BUDGET

\$7,667,921 *(*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 \$206,765 for bonds;

and that these taxes are hereby imposed and categorized for tax year 2019-2020 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..... \$206,765

The above resolution statements were approved and declared adopted on this 18th day of June 2019.

Chuck Newport, President

Bill Rainey, Vice President

Kristie Miller, Director

Jack McGowan, Secretary/Treasurer

Roger White, Director