

SISTERS-CAMP SHERMAN RURAL FIRE PROTECTION DISTRICT



BURN TO LEARN TRAINING EXERCISE 2019: PHOTO CREDIT BRETT MILLER

Fiscal Year
2020-2021

Adopted Budget Document

Sisters-Camp Sherman Rural Fire Protection District

"Protecting Life and Property through Quality Service"



Table of Contents

INTRODUCTION 4

DISTINGUISHED BUDGET AWARD5

INTRODUCTION OF MEMBERS6

MISSION, VISION AND VALUES.....7

FIRE STATIONS8

ORGANIZATIONAL CHART.....9

PERSONNEL SUMMARY10

ABOUT THE DISTRICT12

TOP 10 IN SISTERS13

POPULATION AND DEMOGRAPHICS14

GEOGRAPHICAL MAP16

POLICIES AND PROCEDURES17

TRAINING17

BUDGET MESSAGE 18

BUDGET PROCESS 26

BUDGET CALENDAR 27

BUDGET AND FINANCIAL POLICIES..... 28

FINANCIAL POLICY OVERVIEW32

STRATEGIC PLAN / GOALS / OBJECTIVES 35

FINANCIAL SUMMARY 41

FINANCIAL OVERVIEW – ALL FUNDS41

GENERAL OPERATING FUND REVENUE 46

 GENERAL OPERATING FUND REVENUE BUDGET DETAIL48

ADMINISTRATION DEPARTMENT 52

 ADMINISTRATION DEPARTMENT BUDGET DETAIL57

OPERATIONS DEPARTMENT 62

 OPERATIONS DEPARTMENT BUDGET DETAIL68

MAINTENANCE DEPARTMENT..... 74

 MAINTENANCE DEPARTMENT BUDGET DETAIL78

VOLUNTEER DEPARTMENT..... 82

 VOLUNTEER DEPARTMENT BUDGET DETAIL88

NON-DEPARTMENTAL 92

 NON-DEPARTMENTAL BUDGET DETAIL93

RESERVE FUNDS..... 94

 EMPLOYMENT RESERVE FUND BUDGET DETAIL.....94

 BUILDING RESERVE FUND BUDGET DETAIL96

 EQUIPMENT RESERVE FUND BUDGET DETAIL97

 TECHNOLOGY RESERVE FUND BUDGET DETAIL (DISSOLVED).....98

 DEBT SERVICE FUND BUDGET DETAIL99

 Salary Schedule101

APPARATUS REPLACEMENT SCHEDULE 102

FIRE EQUIPMENT REPLACEMENT PLAN 103

EMS EQUIPMENT REPLACEMENT PLAN 103

GLOSSARY 104

TAX FORMS 112



BURN TO LEARN TRAINING EXERCISE - PHOTO CREDIT: BRETT MILLER

INTRODUCTION

Welcome to the proposed budget of the Sisters-Camp Sherman Rural Fire Protection District for the Fiscal Year 2020-21 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.

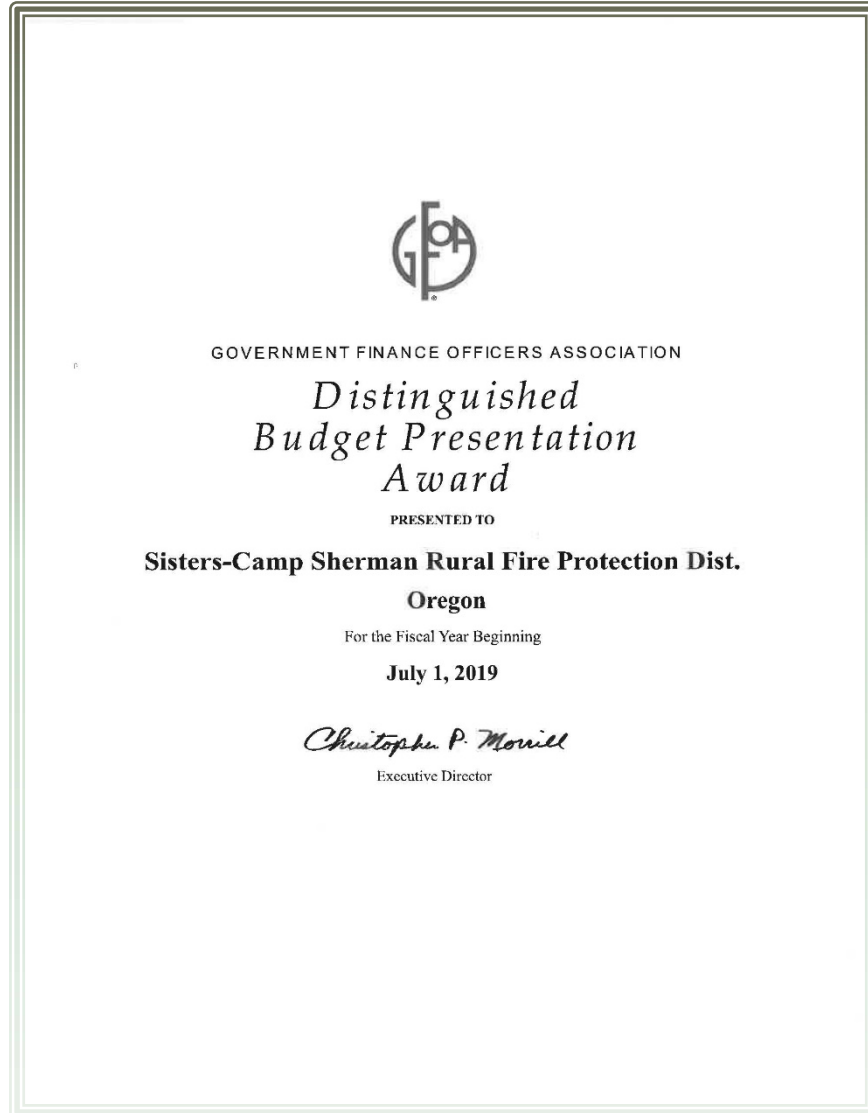
We hope you will find the information helpful and bring an open budget discussion. The District strives to provide transparency in its finances, and encourages community participation in deciding the priorities of the District.



Firefighters from the District worked to raise money for the Leukemia and Lymphoma Society by participating in the Seattle Stair Climb.



DISTINGUISHED BUDGET AWARD



Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Sisters-Camp Sherman Rural Fire Protection District, Oregon, for its Annual Budget for the fiscal year beginning July 1, 2019. 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: Kristie Miller	<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, 2021</i>
Daly Haasch	<i>June 30, 2021</i>
Russ Morrison	<i>June 30, 2022</i>
Jeff Wester	<i>June 30, 2022</i>
Jeff Tryens	<i>June 30, 2022</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
Julie Spor, Executive Assistant	Serving Since 2003
Sarah Bialous, Office Assistant	Serving Since 2018

CONTRACTOR

Kay Johnson, Finance Manager	Serving Since 2014
------------------------------	--------------------

MISSION, VISION AND VALUES

MISSION STATEMENT

“Protecting life and property through quality service!”

VISION STATEMENT

“Enhancing the well-being of our community through exceptional emergency, prevention and educational services.”

VALUE STATEMENTS

We value:

- Community
- Service
- Excellence
- Wellness
- Respect
- Stewardship
- Compassion
- Integrity
- Innovation
- Inclusiveness
- Collaboration

FIRE STATIONS

Sisters-Camp Sherman Fire District operates out of three active fire stations located throughout the Fire District. The District also utilizes one surplus station (Station 702) for storage:



STATION 701 – MAIN FIRE STATION & ADMINISTRATION OFFICE

301 South Elm Street – Sisters, Oregon



STATION 702 – TOLLGATE SUBDIVISION

This Station is planned to be returned to the Tollgate subdivision as it is not being used.



STATION 703 – SQUAW CREEK CANYON RECREATIONAL ESTATES SUBDIVISION

17233 Buffalo Drive – Sisters, Oregon

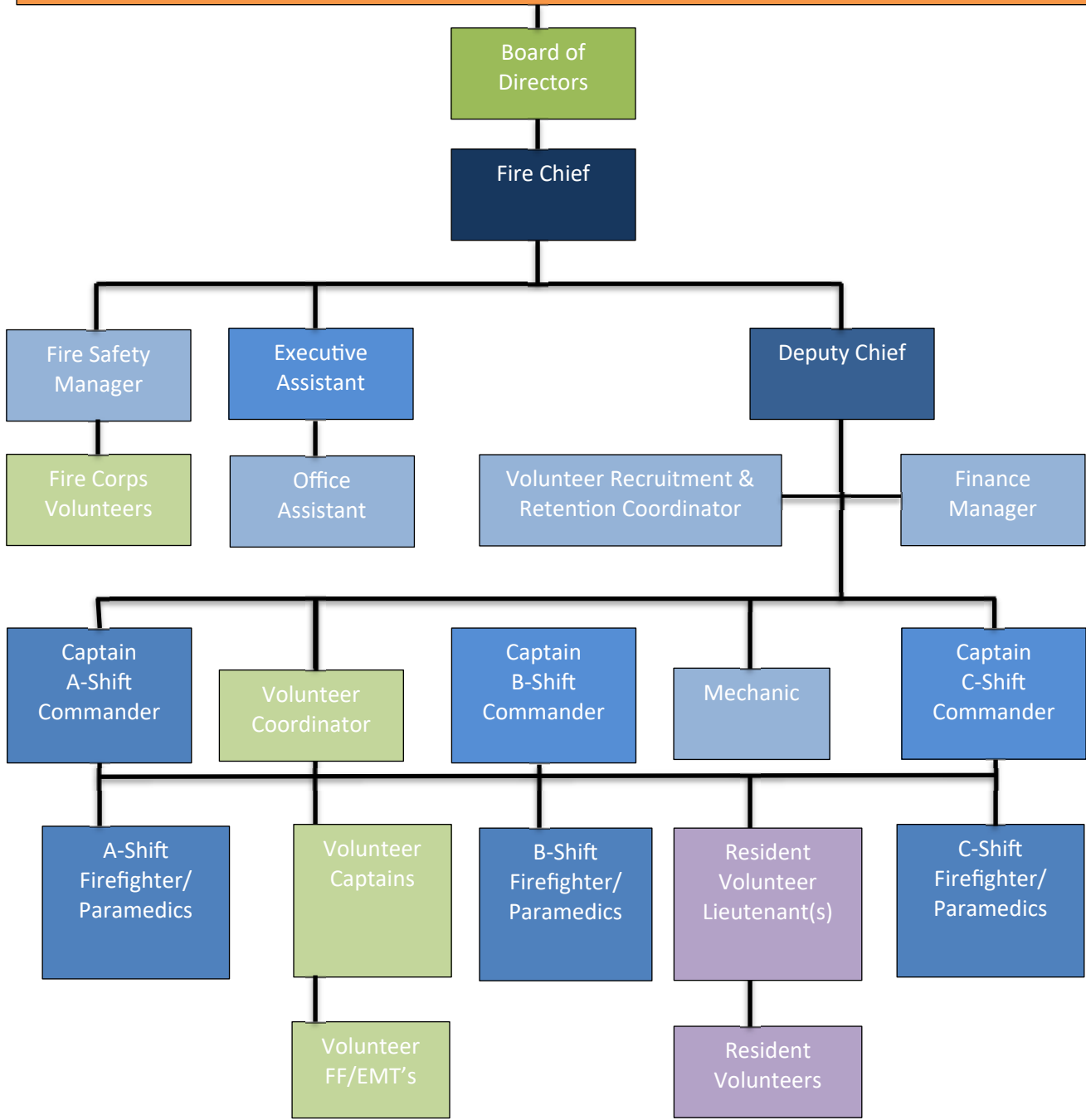


STATION 704 – CAMP SHERMAN

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 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Budget 2019/20	Budget 2020/21
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	0.40	0.25	0.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Office Assistant	0.00	0.00	0.00	0.12	0.25	0.30
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	0.25	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	0.20	0.33	0.33	0.00	0.00
Maintenance						
Part Time - Mechanic	0.30	0.21	0.40	0.25	0.25	0.25
Part Time - Cleaning Staff	0.03	0.07	0.08	0.08	0.10	0.10
Part Time - General Maintenance	0.40	0.38	0.40	0.40	0.40	0.00
Volunteers						
Recruitment & Retention Coordinator	0.00	0.00	0.00	0.00	0.50	1.00
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	13.91	14.51	14.38	14.30	14.20

SUMMARY OF PERSONNEL CHANGES

Review of the Past Year

The Finance Manager transitioned to a Contractor position effective August 1, 2019 and will work hours as the work flow demands. The Administrative Assistant was promoted to Executive Assistant taking on some of the financial responsibilities under the direction of the contracted Finance Manager.

Planning for the Upcoming Fiscal Year

The Office Assistant position is budgeted to increase hours to 780 for the year to help facilitate work flow in the administration office. The Volunteer Recruitment and Retention position is being increased from half-time to full-time.

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



VOLUNTEER FIREFIGHTER DERTORROSSIAN GIVES A THUMBS-UP DURING A 'SPRAY THE KIDS' EVENT! DOMINIC'S DAY JOB IS A LOCAL BARBER, WHILE HE ATTENDS SCHOOL TO EARN HIS EMT CERTIFICATION.

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 four fire engines, three ambulances, three light and one heavy brush engines, three water tenders, three command vehicles, and three support vehicles.

The District has 16 non-temporary employees including 5 Engineer/Paramedics, 1 Firefighter/Paramedic, 3 Shift Commander/Paramedics, a Deputy Chief, a Fire Chief, a Fire Safety Manager, an Executive Assistant, an Office Assistant, a Volunteer Recruitment & Retention Coordinator and a Mechanic. The District also contracts out some of its Financial Management duties. The District relies heavily on its 80+ volunteers including Resident Volunteers and Fire Corps members.



TOP 10 IN SISTERS



BLACK BUTTE RANCH



SISTERS HIGH SCHOOL



LAIRD SUPERFOOD



WAYS FOOD PLACE

TOP 10 TAXPAYERS IN SISTERS

Source: Deschutes County Assessor's Office

1. Bend-Third LLC Et Al
2. Willitts LLC
3. Best Western Ponderosa Lodge Inc
4. Penn Street LLC
5. Sisters Commercial II LLC
6. Secorio LLC
7. Sisters Self Storage LLC
8. Fish Barrell LLC
9. Hayden Income Property LLC
10. Grand Peaks at Sisters LLC

TOP 10 EMPLOYERS IN SISTERS

Source: EDCO 2020 Sisters Economic Profile

- | | |
|--------------------------------------|-----|
| 1. Black Butte Ranch | 375 |
| 2. Sisters School District | 133 |
| 3. Laird Superfood..... | 69 |
| 4. Rays Food Place | 50 |
| 5. Three Creeks Brewing | 51 |
| 6. Sisters Coffee Company..... | 45 |
| 7. Five Pine Lodge & Conf. Center .. | 44 |
| 8. Sisters Athletic Club..... | 43 |
| 9. McDonalds..... | 41 |
| 10. Metabolic Maintenance | 41 |



THREE CREEKS BREWING

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 Levelled 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.



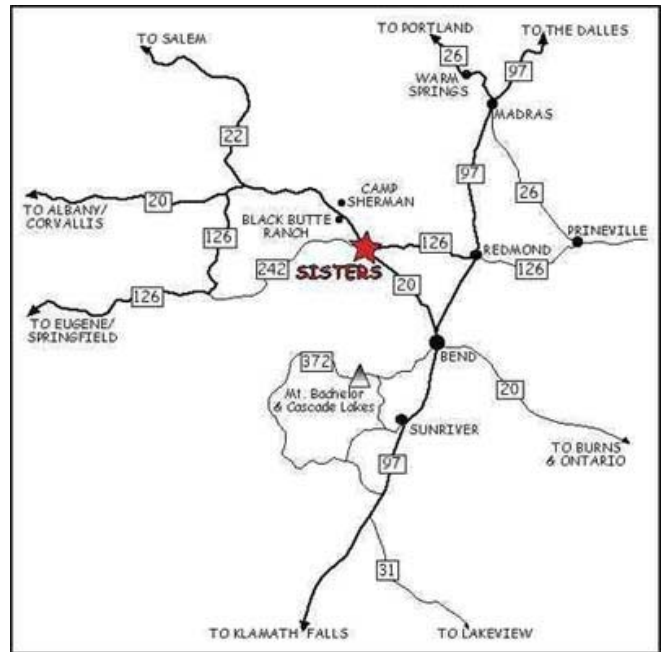
Landmark Hotel Sisters built in 1912 now called Sisters Saloon in downtown Sisters, Oregon.



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. Though the downtown is characterized by small and authentic lifestyle retail stores and restaurants, Sisters has all of the commercial attributes to attract business owners and entrepreneurs who value and appreciate the community's values and vision. Sisters has grown from a tourism-based economy to one that is attracting world-renowned companies in manufacturing, natural food products and more.

Source: Economic Development of Central Oregon (EDCO 2020 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 natural disasters. 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 the popular Hoodoo ski resort at the pass. Driving times from an emergency incident to the nearest hospital can total 90 minutes during the winter months.

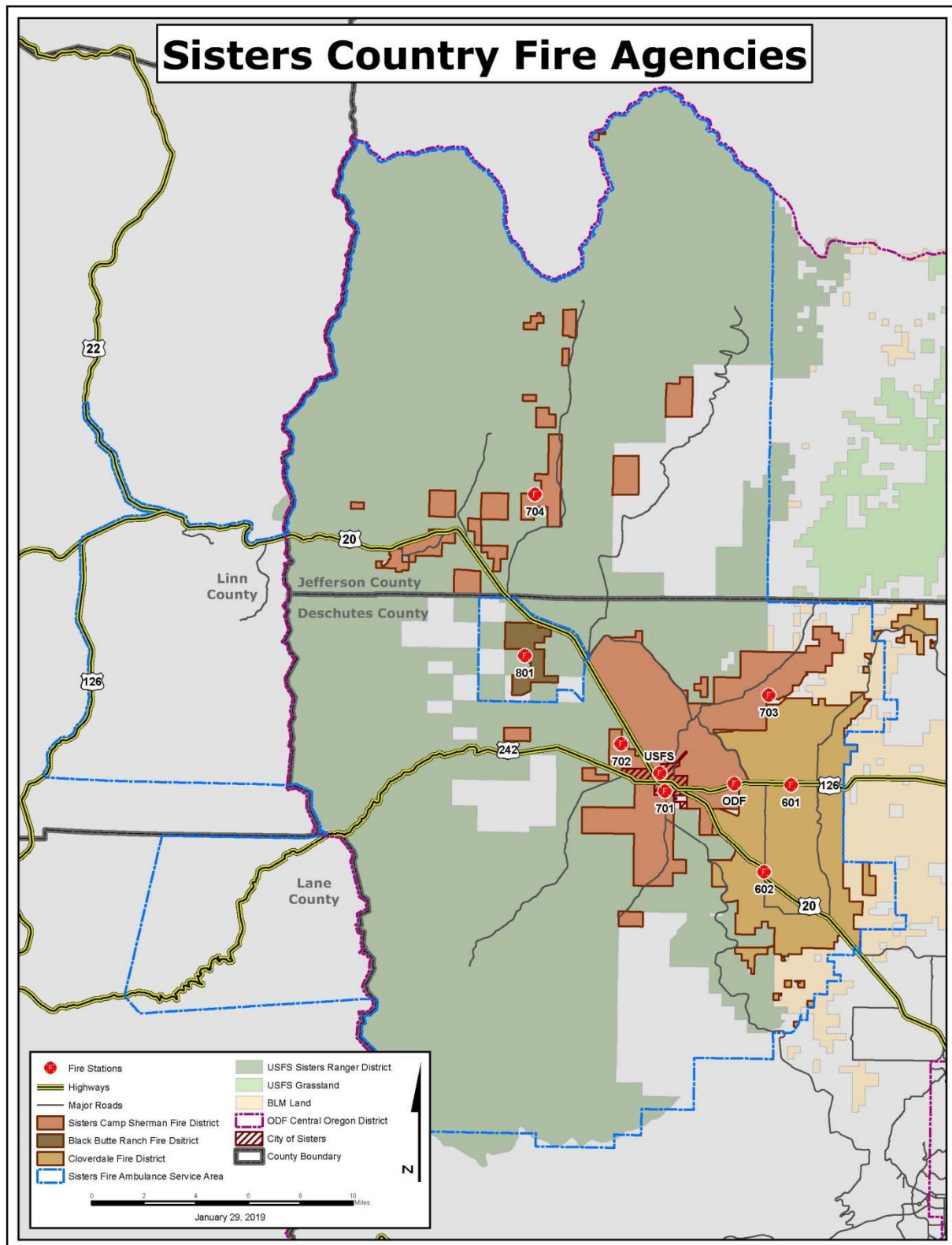


Hoodoo is a ski resort located near the summit of Santiam Pass on Highway 20. While outside the Fire District boundaries, the ski resort is located inside the District's ambulance service area.



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.



VOLUNTEER TRAINING AT THE DISTRICT TRAINING CENTER LOCATED ON S. LOCUST STREET IN SISTERS.

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. This position has been increased to full-time in this budget.

BUDGET MESSAGE

Budget Committee Members and Citizens:

I am pleased to present to you the proposed budget for Fiscal Year 2020/21 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

The median home value in Sisters is \$490,035. Sisters home values have gone up 3.4% over the past year and Zillow predicts they will fall -1.9% within the next year. According to a report from bestplaces.net, compared to the rest of the country, Sisters' cost of living is 24.9% higher than the U.S. average. Oregon showed a modest increase of 5.21% (24th in the country), which was just above the average. The Deschutes County Assessor is projecting a 5.7% increase in assessed value in 2020/21 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 75 permits for single family homes in 2019 as well as 21 permits for new construction on commercial buildings. The total additional valuation is estimated at \$27,341,694. 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.

Expenditures

Personnel Services

The proposed operating budget for Fiscal Year 2020/21 is \$5,496,781 including fund transfers. Personnel services account for 44% of the total budget at \$2,442,620. This represents a 2% decrease over last year's budget. The District was awarded a FEMA Safer grant in an amount of \$205,875 annually for four years. A portion of this award amount has been allotted to fund a Recruitment and Retention Coordinator position. The District is staffed with nine career line staff personnel, a Fire Chief, Deputy Chief and Executive Assistant. Part-time staff include a Fire safety Manager, Office Assistant, Volunteer Coordinator and Mechanic. Cleaning and facilities maintenance are paid positions usually reserved for Resident Volunteers. The District also has six Resident Volunteer firefighters and 75 Volunteer

firefighters, EMS, and Fire Corps volunteers. In 2019, the District responded to 1,041 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, this is year two of that plan. Salary adjustments vary by rank and tenure within the District. Many employees also receive step raises consistent with the approved salary schedule. A cost of living adjustment (COLA) of 2.0% was approved for the 2020/21 budget year. The District used the Social Security index to calculate the COLA with a 2% minimum and 4% maximum approved by the Board of Directors last year.

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 expected to increase 4.7%. Oregon health insurers have increased their rates an average of 3.3% for 2020. The District has opted to stay with the OFCA group for this budget year.



THE DISTRICT ENCOURAGES CONTINUING
EDUCATION OF OUR STAFF. FIRE/MEDIC
DAMON FRUTOS RECEIVED HIS MANAGING
OFFICER CERTIFICATION FROM THE
NATIONAL FIRE ACADEMY!

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 extremely underfunded the District's PERS account is and provided new rates for the next two years effective July 1, 2019. The District continues to study different options to deal with the growing unfunded liability. Over the last several years, the District has been setting aside funds when possible, creating a reserve of \$1M. In August 2019, the Board of Directors authorized the contribution of \$1.2M into a side account to maximize a 25% match with PERS. When an employer makes a lump-sum payment to prepay

Pension Assets (12/31/18)	\$2,912,074
Actuarial Accrued Liabilities	\$6,830,730
Underfunded	\$3,918,656

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. The District made an initial deposit into the side account of \$1.2M, which reduced the District’s rates by 6.08%. The additional \$300K match will allow an additional rate offset which is expected to occur in July 2021. In November 2019, the Board of Directors authorized the District to join the State and Local Government Rate Pool within PERS to insure against potential anomalies. The District will begin pooled rates as of July 2021. As of December 31, 2018, the funded status of the District was 43%.

Breakdown of the Actuarial Accrued Liability:

	December 31, 2018	December 31, 2017
Active Members	\$2,086,610	\$1,828,387
Dormant Members	\$322,050	\$309,223
Retired Members/Beneficiaries	<u>\$4,422,070</u>	<u>\$4,324,283</u>
Total Actuarial Accrued Liability	\$6,830,730	\$6,461,893

Due to joining the Pool, the District has an Unfunded Rate Differential equal to the amount the District is less funded than the pool average. The estimated transitional liability for the District is \$1,124,298. The Board has made it a priority to eliminate this differential over fifteen years. The District assumes a contribution of at least \$78,000 into the Employment Reserve Fund for the FY 20/21 to help build up a payment.

Materials and Services & Capital Outlay

Materials and Services account for 16.5% of the budget at \$909,028 with Capital Outlay accounting for 4% at \$230,500. The Capital Outlay budget assumes receiving an AFG Grant for SCBA replacement in the amount of \$218,000. If the grant is not received, the District will not be spending these funds. 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.

Debt Service

The proposed budget represents the fourth 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 2020/21 budget year total \$170,000 for principal and \$26,274 for interest. The current principal amount owed is \$1,405,000 at the beginning of the budget year and will end with \$1,235,000 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 \$310,827. (Contingency amounts are used in cases outside of normal operating expenditures).

Ending Fund Balance

The Board of Directors has a policy to calculate a proposed ending fund balance in order to prepare for expenditures prior to tax revenue receipts in November. This calculation does not include grants and is 5/12 of Personnel Services, 1/4 of Materials & Services, 1/4 Capital Outlay, less 5/12 ambulance income. Staff has allocated \$1,007,089 for the projected Ending Fund Balance.

Fund Transfers

Staff is proposing to transfer \$596,717 into the Reserve Funds from the Operating Fund. Employment Reserve Fund to receive \$161,471, Building Reserve Fund to receive \$134,826, and Equipment Reserve Fund to receive \$300,420.

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 District set aside \$1.2M into a side account in the 2019/20 Fiscal Year, which alleviated the assigned PERS rates for the District by an estimated 6.08%. This budget assumes an additional \$81,471 will be set aside in the Employment Reserve Fund to help offset the District's transitional liability from joining the SLGRP with PERS.
- The District is anticipating the receipt of Ground Emergency Medical Transportation (GEMT) funds in the amount of \$78,761. The GEMT Program is a voluntary program that allows publicly owned or operated emergency ground ambulance transportation providers to receive supplemental payments that cover the difference between a provider's actual costs per GEMT transport and the Medicaid base payment, mileage and other sources of reimbursement.
- A 2.0% 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. Last year the District opted to use the Social Security index only for the two-year period in order to bring salaries and wages more in-line with surrounding communities.

- Budget assumes approval of the following grants:
 - Sound Off for Fire Safety Grant.....\$450
 - FEMA SAFER Grant for Volunteer Recruitment and Retention\$205,875
 - FEMA AFG Grant for SCBA\$218,000
 - City of Sisters Senior Safety Grant\$1,200
- The Finance Manager moved to Contractor status in August 2019 and continues with training/oversight of the Executive Assistant (EA) in additional duties. Personnel costs for the Finance Manager position were moved to Contract Services within the Administration Department beginning August 2019 and moving forward for FY 20/21. The Executive Assistant is taking classes to finish a Bachelor's Degree in accounting. This budget assumes the EA will receive her Associate's Degree in 2021 allowing for a step increase when that is achieved. Further step increases will be tied to performance steps related mostly to education. An Office Assistant was hired in October 2018 to help backfill the EA duties and help with office staffing. This budget assumes an increase in hours from 10 to 15 hours per week for that position, and also assumes contributions to PERS.
- The 2019 Oregon Legislature approved Senate Bill 1049 (SB 1049) resulting in significant changes to the public employee retirement system (PERS). SB 1049 redirected employee contributions toward the PERS unfunded liability, instituted a salary cap for retirement calculations and extended the amortization schedule for paying PERS debt from 20 to 22 years. SB 1049 also eliminated the restrictions on work after retirement for five years. In December of 2019, the Board of Directors adopted a policy allowing employees to work after retirement in certain circumstances. The work after retirement policy results in a 6% cost savings for the District for participating employees. The District has two full-time and one part-time employee participating in the work after retirement program, for a fixed period of time.
- Fees related to Ground Emergency Medical Transport (GEMT) have been added to Administration Contract Services increasing this line item.
- Worker's Compensation insurance is expected to decrease 2%. Fleet and Property Insurance are expected to increase 8%.
- Training funds of \$6,000 have been set aside in Administration for EA's tuition as well as \$500 for the Office Assistant to complete some Excel training.
- Overtime for Operations was increased by \$10,000. This line item has been budgeted for the same amount for at least five years. This allows for changes in wages prompting the increase.
- EMS Supplies has been increased to replenish supplies anticipated to be used for the COVID-19 Pandemic.
- A second set of turnouts for the career staff were not purchased in the 2019/20 Budget, and have been planned for in the 2020/21 FY. These turnouts are a safety measure, in case there are multiple fires during a shift tour.

- The SCBA Bottles line item for Operations increased due to anticipation of receiving the FEMA Assistance to Firefighter's Grant in the amount of \$218,000. This is a matching grant and the District's share is \$11,000. Grant funds will be used to replace the District's aging SCBA fleet.
- Maintenance Department PERS costs were reduced by 6% due to the part-time Mechanic participating in the PERS Work After Retirement Program.
- Added all costs related to Deschutes 911 Service under that line item and reduced Contract Services Communications to reflect only small phone system related fees. The District switched from Verizon to FirstNet reducing these fees in this line item.
- Capital Outlay-Maintenance includes \$1,500 for Facilities to add roof heating cable for Station 701 and 703 to help prevent ice damming.
- The annual stipend for the Volunteer Coordinator was increased to \$1,200. This amount has not been increased in over five years.
- The budget accounts for six Resident Volunteers. Previous budgets allowed for nine Resident Volunteers.
- The Prevention section was removed from Fire Corps and added to Special Events.
- Uniforms in Volunteers was significantly reduced due to five of the Resident Volunteers returning and not needing a complete uniform outfitting.
- This budget assumes a transfer of \$80,000 into the Employment Reserve Fund to replenish amounts needed for unanticipated costs associated with employment separations and retirements.
- The 703 bay door reconfiguration will be completed in the 2020/21 budget year, so funds are being set aside in the Building Reserve Fund to complete the project. Total bid amount is \$71,376. An additional \$3,645 will be used for gutter replacement at Station 701, \$26,320 to repaint the main fire station, and \$3,000 to develop the live-fire training prop at the Training Center.
- A new ambulance planned for in the 19/20 budget was not able to be completed and is planned for in the 20/21 budget with an increased cost of \$50,000 (total cost \$250,000). Eight new iPads will be purchased this fiscal year for mobile data access in the fleet, replacing old technology.

2019-2020 History

Total revenue for the District is expected to exceed budgeted levels this year due to increased property tax collections, receipt of FY 17/18 Ground Emergency Medical Transport (GEMT) funds and the sale of surplus equipment. The District did not have any conflagration revenue and did not receive all SAFER Grant funding during the year. Expenditures will fall in line to the amount granted.

The Beginning Fund Balance for 2019/20 was \$1,610,192, which was 1% more than projected. This increase was attributable to lower material costs, increased property tax revenue and income that exceeded projections.

Expected ambulance revenue in 2019/20 is slightly lower than 2018/19 at around \$375,000. Current revenue is \$289,978 as of April 10, 2020. The number of ambulance transports decreased over the previous year for the third 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, 2020 was \$106,805. The District assumes 50% allowance for uncollectible amounts, leaving a net receivable of \$53,403. 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 2,653 hours of Fire Corps volunteer time was provided in 2019!

Several surplus vehicles were eliminated from the fleet and sold, accounting for a large portion of the \$79,838 in Miscellaneous Revenue for the year.

Interest income has decreased this year from 2.75% and is now averaging 2%.

FISCAL YEAR 2020-2021

The proposed operating budget for fiscal year 2020/2021 is \$5,496,781. The proposed budget includes a 5.7% increase in taxable assessed value, and assumes a more conservative 92% tax collection rate due to economic repercussions from the COVID-19 Pandemic in 2020. Previous tax collection rates were over 95%

The Personnel Services categories include step increases for permanent employees and a 2.0% cost of living adjustment. Nine employees are at the top of the salary schedule. Once employees reach the top of the salary schedule, they no longer receive step raises but do receive longevity pay and cost of living adjustments.

Health insurance premiums experienced a 4.7% increase in costs. The District stayed with the Oregon Fire Chiefs Association (OFCA) group, which moved under the Special Districts Association Oregon umbrella. The group's plan remains with Regence for this budget.

PERS is the largest liability looming over the District with its account funded at only 43% as of December 31, 2018. This is discussed in other areas of the budget, but remains a 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 some uncertainty regarding the effects of the COVID-19 Pandemic on future revenue collections and unanticipated increased costs. We have assumed a more conservative collection rate for taxes this year, increased safety supplies, and pared back the Resident Volunteer program.

In addition to these measures, the District has implemented an enhanced financial management practices plan. This plan was adopted by the Board of Directors at the April 2020 Board Meeting. Action items include:

1. Auditing revenue sources on a quarterly basis to ensure we are meeting benchmarks.
2. Implementing more stringent purchasing authorizations.
3. Identifying and evaluating essential use of overtime and opportunities for savings on benefits costs.
4. Evaluation of programs, recurring expenditures including vendor contracts, and grant opportunities.
5. Evaluation of capital project plans and replacement schedules.



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

Respectfully Submitted,

Roger Johnson

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

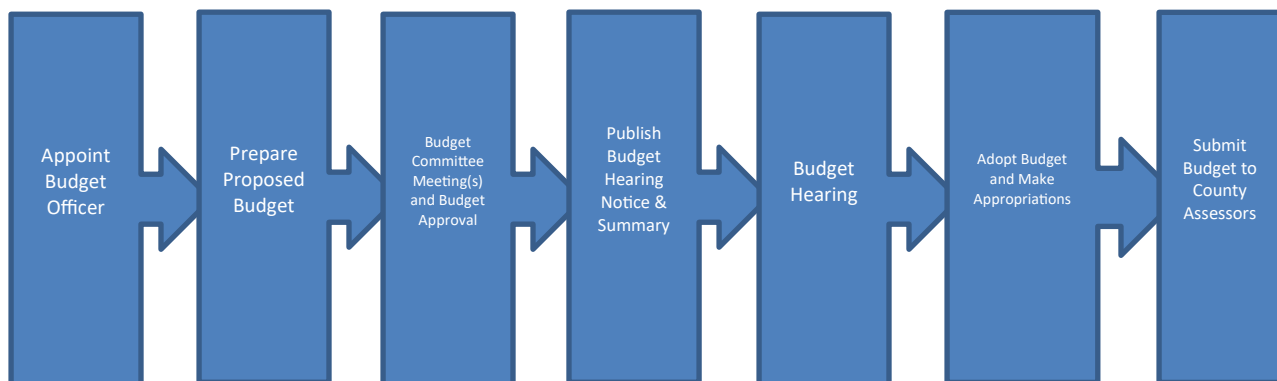
BUDGET PROCESS

The budget process for the District begins with appointment of the budget officer which, for the 2020/21 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 Executive 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 2020/21

Appoint Budget Officer and Approve Budget Calendar	February 18, 2020
Budget Team Meetings	Mar – April, 2020
Print 1 st Notice of Budget Committee Meeting	May 6, 2020
Deliver Proposed Budget to Committee	May 8, 2020
Print 2 nd Notice of Budget Committee Meeting	May 13, 2020
Budget Committee Meets	May 19, 2020
Budget Committee Meets Again, if Needed	May 20, 2020
Publish Notice of Budget Hearing and Summary Budget	June 3, 2020
Budget Hearing	June 16, 2020
Board Meeting to Enact Resolutions to Adopt Budget, Make Appropriations, Impose and Categorize Taxes	June 16, 2020
Post Budget on District Website	June 30, 2020
Submit 2 Copies Tax Certification to Assessors (LB-50)	July 15, 2020
Submit Copy of Budget to County Clerks	September 30, 2020

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 2020/2021 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, retirements and PERS increases. The Building Reserve Fund is monies set aside for planned, preventative maintenance and 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, Executive Assistant, Office 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, and cleaning staff. 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 help offset the transitional liability from joining the SLGRP with PERS and 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.



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 2019/20 is \$1,747,414,123. The District's legal debt limit for the 2019/20 fiscal year is approximately \$21,842,677.

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, 2020, the remaining balance of the debt is \$1,405,000. 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.



RECRUITMENT & RETENTION COORDINATOR CAPTAIN DAVID MACKENZIE 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.



PRACTICING LADDER OPERATIONS

STRATEGIC PLAN / GOALS / OBJECTIVES

The Strategic Plan for Sisters-Camp Sherman RFPD was updated in 2019 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 it sees as necessary to advance that vision. The updated plan is based on community-wide feedback as well as analysis from District staff, volunteers, and committee members on the organization's strengths, weaknesses, opportunities, and threats.

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 2020 are:

1. Provide emergency response services capable of meeting current and future service demands.
2. Provide effective community risk reduction and public education programs.
3. Ensure District financial management practices contribute to the achievement of organizational goals and objectives.
4. Enhance internal and external communications.
5. Collect, evaluate, and utilize data effectively to enhance planning and emergency service delivery.



STRATEGIC PLAN WORK GROUP MEETING

Sisters-Camp Sherman RFPD Board Goals

Done?	2020/21 Objectives/Activities	Fund	Department	Emergency Response meets demands	Community Risk Reduction	Financial Management	Communications	Data to Enhance Planning
	District is prepared for global pandemic.	G	A, O	X	X		X	X
	Add two new volunteers in Camp Sherman.	G	V	X			X	
	Prioritize and complete goals identified in District Cascadia Action plan that also apply to COVID-19.	G	O	X	X	X		
	Develop succession plan for pending retirement of Captain Brown.	G	O	X		X	X	
	A training prop for live fire training is available at the training site.	B	O		X			
	Develop a fire district awareness program for new residents.	G	A, V		X		X	
	Develop a contingency plan for unexpected loss in revenues.	G	A			X		
	Evaluate emergency response performance and staffing levels.	G	O	X			X	X

Done?	2019/20 Objectives/Activities	Fund	Department	Emergency Response meets demands	Effective Communications	Utilize data effectively	Financial Management	Fire Prevention / Public Education
X	Increase community resilience to natural disasters	G	O	X	X			X
X	Focus on reducing PERS UAL	E	A, O				X	
X	Evaluate emergency response capabilities	G	O	X		X		
X	Update Strategic Plan	G	All			X	X	
X	Ensure facilities and equipment meet future needs of District	B, Q	M	X			X	
X	Update Civil Service rules	G	A		X	X		
X	Succession Planning	G	A	X				
X	Maintain Fleet Maint/Replacement	Q	O, M	X			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 2020/21 fiscal year

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

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

- Add two new volunteers in Camp Sherman prior to July 1, 2021.
- Conduct a Fall recruit academy to maintain desired volunteer capacity.
- Conduct volunteer pumper operator training academy.

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

- Complete goals identified in the District Cascadia Action Plan that also align with pandemic.

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

- Conduct a NFPA Firefighter 2 Academy.
- Conduct a NWCG Engine Boss Academy.
- Increase funding for career training specifically to support higher education coursework toward a Bachelor's Degree in Fire Service Administration or EMS Administration.
- Complete succession plan for Captain Brown's responsibilities.
- Develop a Captain promotional process and establish eligibility requirements.

(1.19) A training prop for live fire training is available at the training site.

- Complete a master plan for the training site.
- A live fire training prop is available on site prior to July 1, 2021.

(1.21) District is prepared for a global pandemic.

- Personal protective equipment supplies are maintained at a level sufficient to respond to expanded pandemic.
- Emergency response personnel receive required training on response procedures and use of PPE.
- Financial management policies allow for uninterrupted service delivery.
- Systems are enhanced to promote remote business operations.
- Coordinate service delivery and policies with regional providers.
- Participate in regional planning and preparedness efforts.
- Develop a continuity of operations plan.

"I HAVE NOT FAILED 700 TIMES. I HAVE SUCCEEDED IN PROVING THAT THOSE 700 WAYS WILL NOT WORK. WHEN I HAVE ELIMINATED THE WAYS THAT WILL NOT WORK, I WILL FIND THE WAY THAT WILL WORK."
-THOMAS EDISON

Goal #2: Provide effective community risk reduction and public education programs.

(2.1) Citizens are aware of the services the District provides.

- Develop a Fire District Awareness program for new residents by Spring 2021.

Goal #3: Ensure District financial management practices contribute to achievement of organizational goals and objectives.

(3.11) Contingency plans are developed for an unexpected loss in revenue.

- Evaluate impacts of prior loss of revenue to the District.
- Develop contingency plans based on historical impacts.

Goal #5: Collect, evaluate and utilize data effectively to enhance planning and emergency services delivery.

(5.4) Emergency response performance and staffing shall be evaluated annually.

- Audit emergency responses annually before March 1 of each year.
- Recommend staffing changes/enhancements.

The Board of Directors is comprised of 5 elected community members. Their primary duty is to establish policy for the governance of the District.



Pictured: top left President Newport, Vice President Bill Rainey, and Secretary/Treasurer McGowan. Bottom left Director White and Director Miller.

Priorities specific to 2019/20 fiscal year

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

(1.1) Personnel are able to cover 95% of all emergency requests for assistance without requesting mutual aid.

- ✓ Analyzed mutual aid received.
- ✓ Outline of research needs has been completed for emergency response capabilities.
- ✓ Working on evaluation of emergency response capabilities to identify current and future challenges.

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

- ✓ Standards of Coverage Plan updated.
- ✓ 2019 response data was compiled and reviewed against standards.
- ✓ Continue to improve data collection.
- ✓ Continue to target volunteer training to allow for autonomous operation.

(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.
- ✓ Certified ten new firefighters to Firefighter 1.
- ✓ Completed a Firefighter 2 Academy.
- ✓ Completed a Fire Officer 1 Academy.
- ✓ Target recruitment and training programs to provide qualified personnel at all recognized fire stations.
- Still need more volunteers in Camp Sherman. **The Volunteer Recruitment and Retention position is being increased from half-time to full-time with a focus on Camp Sherman recruitment.*

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

- ✓ Evaluated power generation systems at each station to meet the needs of each facility.
- ✓ Updated the Community Wildfire Preparedness Plan (CWPP), which includes community evacuation routes for the first time.
- ✓ Chief Johnson participated in the Deschutes County Commissioners Wildfire Mitigation Advisory Committee.
- ✓ Chief Johnson was named Chair of the Statewide Wildfire Policy Committee for the Oregon Fire Chiefs Association.
- ✓ Developing plans to mitigate impacts from Cascadia Subduction Zones Earthquake.
- ✓ Working with Tollgate Homeowner's Association to sell back the Tollgate Fire Station (702).
- ✓ Signed contract to start construction on the Station 703 overhead door remodel project.

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

- ✓ Updated the District's Civil Service Rules.
- ✓ Chief Johnson's employment contract renewal provides timelines for planning purposes.
- ✓ Two employees are currently certified to Act-In-Capacity, with one more working on the certification.
- ✓ Current job descriptions are in process of being updated to reflect changes.
- ✓ Board President is assisting in development of training recommendations for Directors.
- ✓ Clarify Finance Manager and Executive Assistant transition timeline and education plan.
- ✓ Create volunteer promotional pathway to Volunteer Captain.

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)

- ✓ Created a PERS Side Account.
- ✓ Deposited \$1.2M into PERS Side Account.
- ✓ Joined the SLGRP with PERS.
- ✓ Identified a desired PERS funding status of 85% within 15 years.
- ✓ Set aside funds each budget year to help offset PERS transitional liability allocating \$67,000 per year.



RESIDENT VOLUNTEER TYLER SMITH AND PREVENTION COORDINATOR HEATHER MILLER PRESENTED THE "SOUND OFF" PROGRAM TO A GROUP OF STUDENTS AT SISTERS CHRISTIAN ACADEMY.

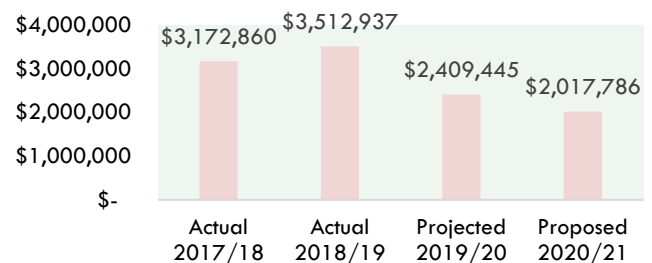
FINANCIAL SUMMARY

FINANCIAL OVERVIEW – ALL FUNDS

	2017/18 Actual	2018/19 Actual	2019/20 Projected	2020/21 Budget
Summary of Revenues				
Property Taxes	2,710,235	2,775,626	3,044,956	3,041,145
Ambulance Transports	390,352	381,586	375,000	375,000
GEMT	-	-	72,491	78,761
Other Fees for Service	13,833	15,083	16,654	15,700
Fire Med Membership	15,698	14,665	15,772	15,000
Grant Revenue	4,357	14,179	89,820	425,525
Interest	50,889	88,531	58,400	41,200
Miscellaneous	280,383	108,940	86,902	67,500
Total Revenues	3,465,747	3,398,610	3,759,995	4,059,831
Summary of Expenditures				
Personnel Services	2,189,675	2,157,421	3,321,643	2,442,620
Materials and Services	535,874	651,623	722,583	1,013,369
Capital Outlay	267,095	67,325	424,903	488,400
Debt Service	179,876	182,164	194,358	196,274
Operating Contingency	-	-	200,000	310,827
Total Expenditures	3,172,520	3,058,532	4,863,487	4,451,490
Other Financing Sources (Uses)				
Transfers In	515,399	578,690	369,750	596,717
Transfers Out	(515,399)	(578,690)	(369,750)	(596,717)
Total Other Financing Sources (Uses)	-	-	-	-
Excess of Revenues Over (Under) Expenditures	293,228	340,078	(1,103,492)	(391,659)
Beginning Fund Balance	2,879,632	3,172,860	3,512,937	2,409,445
Ending Fund Balance	3,172,860	3,512,937	2,409,445	2,017,786
Increase/Decrease in Fund Balance	14%	11%	-31%	-16%

Projected fund balance for 2019/20 is expected to decrease by 31% as the District contributed \$1.2M to a side account in PERS. In addition, two employees cashed out leave in accordance with PERS retirement/workback. Nearly \$400k spent on replacement fleet. The 2020/21 budget year projects purchasing a new ambulance and remodeling the bay doors at Station 703. 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.

Changes in Fund Balances



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

		Actual	Actual	Projected	Budget
		2017/18	2018/19	2019/20	2020/21
Revenue					
	Revenue	3,278,453	3,282,759	3,561,374	3,862,358
	Beginning Fund Balance	1,707,557	1,703,674	1,610,192	1,634,423
	Total Resources	4,986,010	4,986,433	5,171,566	5,496,781
Administration					
	Personnel	487,238	474,868	465,212	496,195
	Materials and Services	106,651	122,855	199,058	210,927
	Capital Outlay	1,690	6,906	4,400	-
	Total Administration	595,579	604,629	668,670	707,122
Operations					
	Personnel	1,664,131	1,617,056	1,680,714	1,834,574
	Materials and Services	109,404	129,273	120,355	179,165
	Capital Outlay	13,051	7,293	8,907	229,000
	Total Operations	1,786,586	1,753,622	1,809,976	2,242,739
Maintenance					
	Personnel	28,619	27,234	25,909	25,054
	Materials and Services	151,552	186,767	186,779	214,090
	Capital Outlay	35,648	11,578	19,100	1,500
	Total Maintenance	215,819	225,578	231,788	240,644
Volunteers					
	Personnel	9,687	38,262	65,869	86,797
	Materials and Services	168,267	175,459	191,091	304,846
	Capital Outlay	-	-	-	-
	Total Volunteers	177,954	213,721	256,960	391,643
Non-Departmental					
	Transfers	506,398	578,690	369,750	596,717
	Contingency	-	-	200,000	310,827
	Total Non-Departmental	506,398	578,690	569,750	907,544
Total Expenditures		3,282,336	3,376,241	3,537,144	4,489,692
Ending Fund Balance		1,703,674	1,610,192	1,634,422	1,007,089

EMPLOYMENT RESERVE FUND

		2017/18	2018/19	2019/20	2020/21
		Actual	Actual	Projected	Budget
Revenue					
	Transfers In	465,399	479,690	-	161,471
	Beginning Fund Balance	138,850	604,249	1,083,939	-
Total Revenue		604,249	1,083,939	1,083,939	161,471
Expenditures					
	PERS Reserve for Future Expenditure	-	-	1,000,000	81,471
	Reserved for Future Expenditure	-	-	83,939	80,000
Total Expenditures		-	-	1,083,939	161,471
	Increase or Decrease in Fund Balance	465,399	479,690	(1,083,939)	161,471

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

BUILDING RESERVE FUND

		2017/18	2018/19	2019/20	2020/21
		Actual	Actual	Projected	Budget
Revenue					
	Transfers In	50,000	45,000	85,750	134,826
	Beginning Fund Balance	257,462	94,436	102,166	162,616
Total Revenue		307,462	139,436	187,916	297,442
Expenditures					
	Training Center	128,923	2,994	24,000	3,000
	Station 701	38,529	-	-	29,965
	Station 703	660	217	1,300	71,376
	Station 704	44,914	-	-	
	Reserved for Future Expenditure	-	34,060	-	193,101
Total Expenditures		213,026	37,270	25,300	297,442
	Increase or Decrease in Fund Balance	(163,026)	7,730	60,450	30,485

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. Maintenance items to be completed in the upcoming year include Station 701 gutter repairs and repainting the building. In addition, the District plans to finish the bay door project for Station 703 and add a live fire training prop at the Training Center.

EQUIPMENT RESERVE FUND

		2017/18	2018/19	2019/20	2020/21
		Actual	Actual	Projected	Budget
Revenue					
	Transfers In	-	54,000	284,000	300,420
	Beginning Fund Balance	668,287	664,607	677,060	568,564
Total Revenue		668,287	718,607	961,060	868,984
Expenditures					
	Vehicles	3,680	41,547	337,988	250,000
	EMS Equipment	-	-	11,876	1,675
	Fire Equipment	-	-	42,632	6,225
	Reserved for Future Expenditure	-	-	-	611,084
Total Expenditures		3,680	41,547	392,496	868,984
	Increase or Decrease in Fund Balance	(3,680)	12,453	(108,496)	42,520

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 \$236,900, EMS equipment is \$21,630, and Fire Equipment is \$33,990. The Equipment Master Plan was re-evaluated in the 2018/19 fiscal year.

The District plans to purchase a new ambulance and a new fleet of iPads for mobile data access in the ambulances and fire apparatus in the 2020/21 Fiscal Year.

TECHNOLOGY RESERVE FUND (THIS FUND HAS BEEN DISSOLVED)

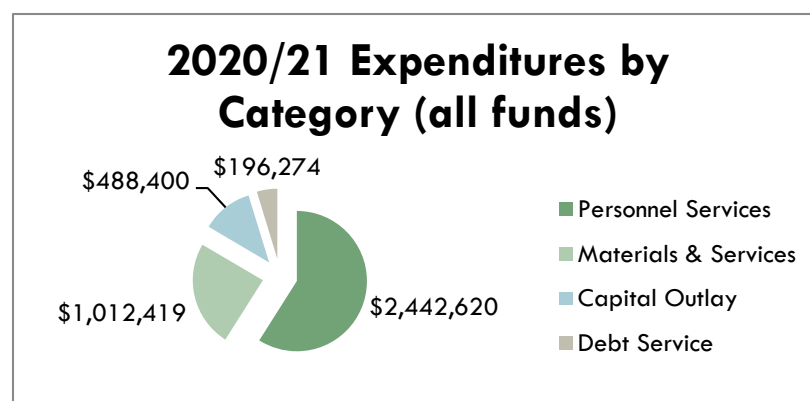
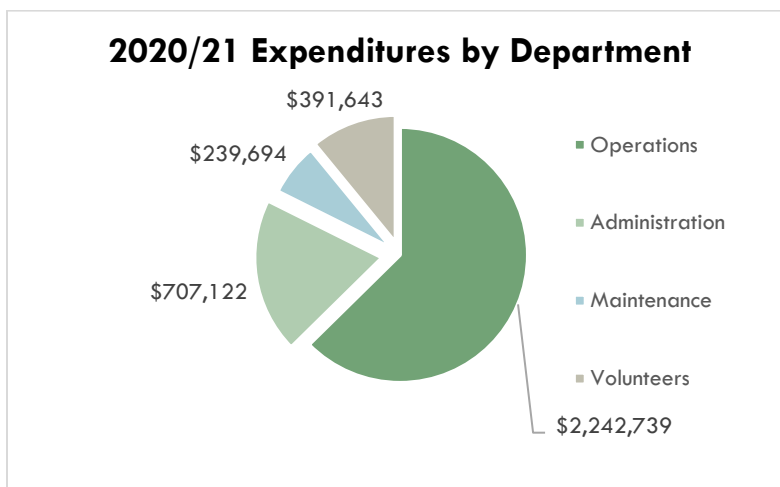
		2017/18	2018/19	2019/20	2020/21
		Actual	Actual	Projected	Budget
Revenue					
	Transfers In	(9,001)	-	-	-
	Beginning Fund Balance	9,001	-	-	-
Total Revenue		0	-	-	-
Expenditures					
	Reserved for Future Expenditure	-	-	-	-
Total Expenditures		-	-	-	-
	Increase or Decrease in Fund Balance	(9,001)	-	-	-

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

		2017/18	2018/19	2019/20	2020/21
		Actual	Actual	Projected	Budget
Revenue					
	Property Tax Bond Revenue	187,115	115,455	197,219	196,273
	Interest	179	396	1,400	1,200
	Beginning Fund Balance	98,476	105,895	39,582	43,842
Total Revenue		285,770	221,746	238,201	241,315
Expenditures					
	2007 GO Bond Interest Bldg 701	34,876	32,164	29,358	26,274
	2007 GO Bond Principal Bldg 701	145,000	150,000	165,000	170,000
Total Expenditures		179,876	182,164	194,358	196,274
Ending Fund Balance		105,894	39,582	43,843	45,041

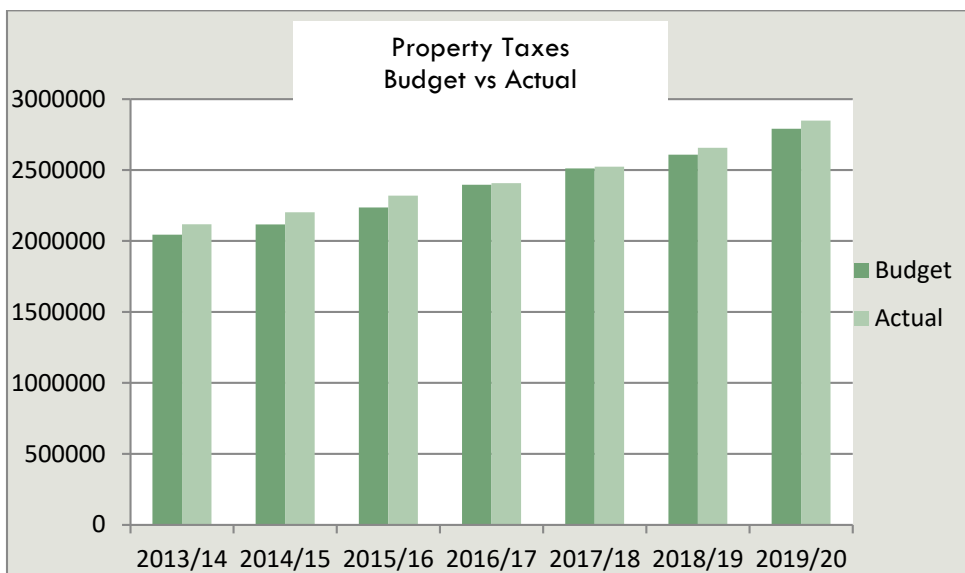
Ending fund balance of this account should include enough funds to cover the first payment due in August prior to receiving tax funds. The first payment is \$13,136.75.



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 2020/21 budget is projecting a 5.7% increase in total Taxable Assessed Valuation from the previous fiscal year for Deschutes County and a 3% increase for Jefferson County with a 92% collection rate. These projections are determined based on discussions with the Deschutes and Jefferson County Assessors in February 2020. The projected property taxes to be received in 2020/21 are \$2,547,038 for Deschutes County and \$247,834 for Jefferson County. Prior year taxes are estimated to be an additional \$50,000 combined for both counties. 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.



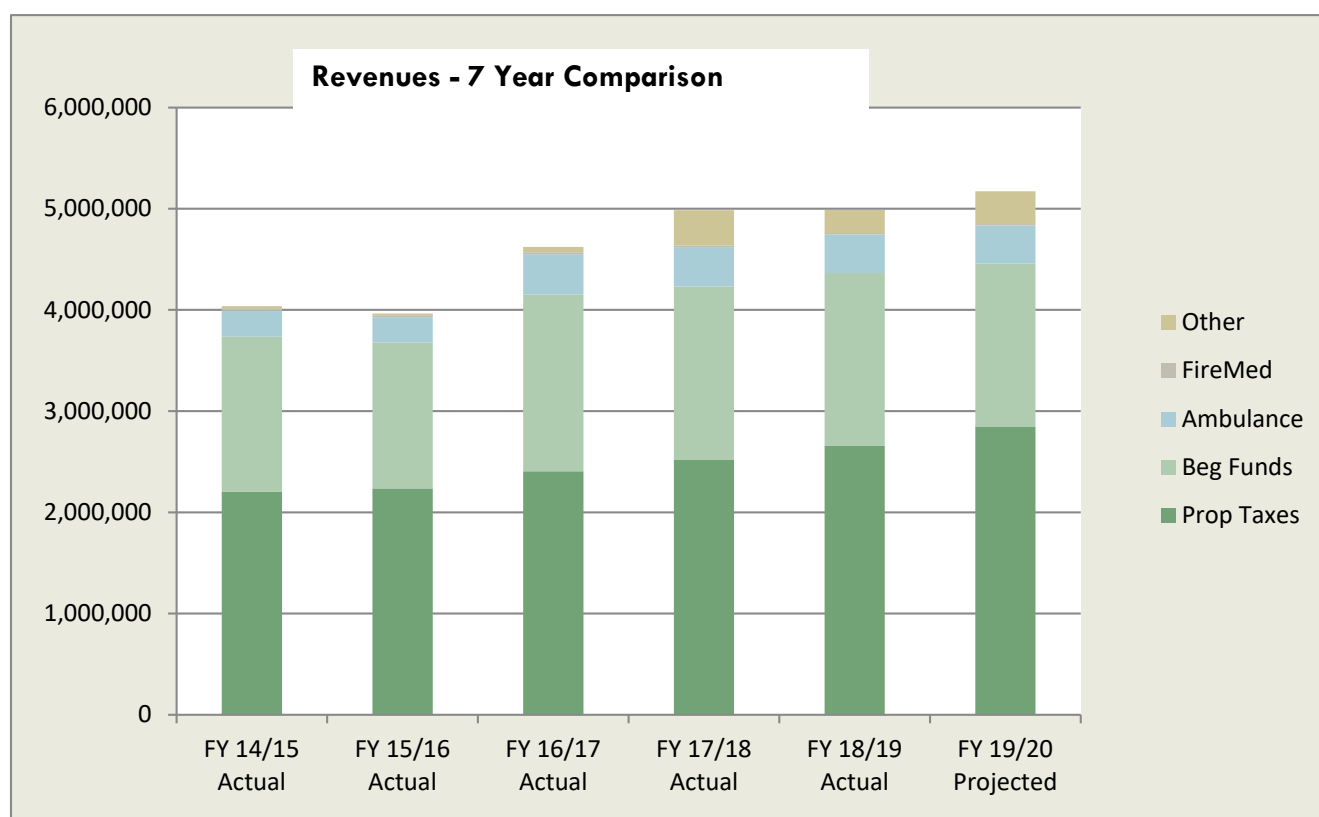
The Beginning Fund Balance is the second largest resource within the FY 2020/21 budget. The beginning fund balance consists of all unspent dollars from the prior fiscal year which includes prior contingencies and reserves. The beginning fund balance increased from a budgeted \$1,593,748 to \$1,610,192 actual in the fiscal year 2019/20. This was primarily due to additional property tax revenues received above projections and lower expenditures than projected for the 2018/19 fiscal year. For FY 2020/21, the proposed beginning fund balance is \$1,634,423, a 1% increase from the budgeted FY

2019/20 amount. This increase is attributed to a delay in the ambulance purchase out of the Equipment Reserve Fund, delay in Station 703 Overhead Door Project from the Building Reserve Fund, delayed PPE Capital Outlay Purchase in Operations, higher than anticipated tax collection and GEMT revenue that was unanticipated. These savings helped offset the \$200k spent from contingency fund to pay for additional amount in PERS side account.

Ambulance revenues have declined slightly along with total call volume. During 2019, the District responded to 1,041 emergencies including 184 fire-related calls and 857 EMS related calls. Emergency call volume is down 11% from last year. 156 patients sought treatment at the main fire station. The District responded to 122 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 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 7 engine company responses last year.



GENERAL OPERATING FUND REVENUE BUDGET DETAIL

2020/2021 Fiscal Year

Revenue by Account

General Operating Fund

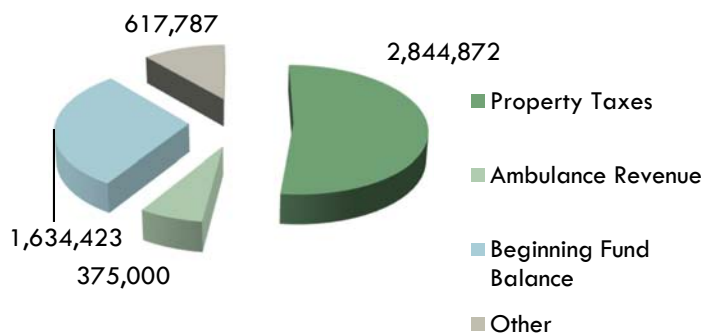
		2017/18	2018/19	2019/20	Proposed 2020/21	Approved 2020/21	Adopted 2020/21
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-01-0-40100	Property Taxes-Current	2,467,784	2,613,528	2,740,937	2,794,872	2,794,872	2,794,872
1-01-0-40200	Property Taxes-Prior	55,336	46,644	50,000	50,000	50,000	50,000
1-01-0-41100	Ambulance Revenue	390,352	381,586	400,000	375,000	375,000	375,000
1-01-0-41110	GEMT Revenue	-	-	-	78,761	78,761	78,761
1-01-0-41200	Other Fees for Service	13,833	15,083	10,000	15,700	15,700	15,700
1-01-0-42100	Fire Med Subscriptions	15,698	14,665	14,000	15,000	15,000	15,000
1-01-0-43100	Interest Income	50,710	88,134	40,000	40,000	40,000	40,000
1-01-0-44100	Grant Revenue	4,357	14,179	210,375	425,525	425,525	425,525
1-01-0-44200	Donations Received	16,691	11,360	10,000	10,000	10,000	10,000
1-01-0-44300	Conflagration Revenue	179,589	89,133	50,000	50,000	50,000	50,000
1-01-0-45000	Miscellaneous Revenue	84,103	8,447	35,500	7,500	7,500	7,500
1-01-0-49990	Beginning Fund Balance	1,707,557	1,703,674	1,593,748	1,634,423	1,634,423	1,634,423
Total GENERAL FUND REVENUE		4,986,010	4,986,433	5,154,560	5,496,781	5,496,781	5,496,781

REVENUE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
1-01-0-40100	Property Taxes - Current	\$ 2,794,872	
	Deschutes County -Assumes 5.7% increase in taxable assessed value and a 92% collection rate		2,547,037
	Jefferson County -Assumes at 3% increase in taxable assessed value and a 92% collection rate		247,835
1-01-0-40200	Property Taxes - Prior	\$ 50,000	
	Property tax revenue on past due accounts.		
1-01-0-41100	Ambulance Revenue	\$ 375,000	
	Revenue collected for ambulance transports.		
1-01-0-41100	GEMT Revenue	\$ 78,761	
	Ground Emergency Medical Transport revenue.		

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
1-01-0-41200	Other Fees for Service	\$ 15,700	
	Fire Contracts		4,200
	Fire Apparatus Response		3,000
	Community Room Revenue		5,000
	CPR/First Aid Classes		3,000
	Address Signs		500
1-01-0-42100	Fire Med Subscriptions	\$ 15,000	
	Revenue from the sale of Fire Med memberships		
1-01-0-43100	Interest Income	\$ 40,000	
	Interest received from Deschutes and Jefferson County		
	Taxes and Local Government Investment Pool Account		
1-01-0-44100	Grant Revenue	\$ 425,525	
	Sound-Off for Safety Grant		450
	City of Sisters – Senior Safety Grant		1,200
	FEMA SAFER Recruitment and Retention Grant		205,875
	FEMA AFG Grant for SCBA Fleet Replacement		218,000
1-01-0-44200	Donations Received	\$ 10,000	
	Pass-through donations for Sisters-Camp Sherman Fire & Ambulance Association		
1-01-0-44300	Conflagration Revenue	\$ 50,000	
	Revenue received from Emergency Conflagration response		
1-01-0-45000	Miscellaneous Revenue	\$ 7,500	
	Revenue from sales of t-shirts, caps, surplus equipment, etc.		
1-01-0-49900	Beginning Fund Balance	\$ 1,634,423	
	Includes all unspent dollars from the prior fiscal year including prior contingencies and reserves.		

Resources - FY 2020/21



SIGNIFICANT BUDGETARY CHANGES

GEMT. The District received funds for the Ground Emergency Medical Transport Program in FY 19/20 in the amount of \$72,491 and is anticipating receiving an additional payment of \$78,761 for FY 20/21.

Interest Income. Interest rates with the LGIP had been earning 2.75%, but have declined to around 2.08% as of April 2020. Interest income for the upcoming budget year is expected to be lower due to the contribution of the \$1.2M 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 \$218,000 in FEMA AFG grant for PPE, 450 Sound Off Grant, and \$1,200 in a Senior Safety Grant is also budgeted.

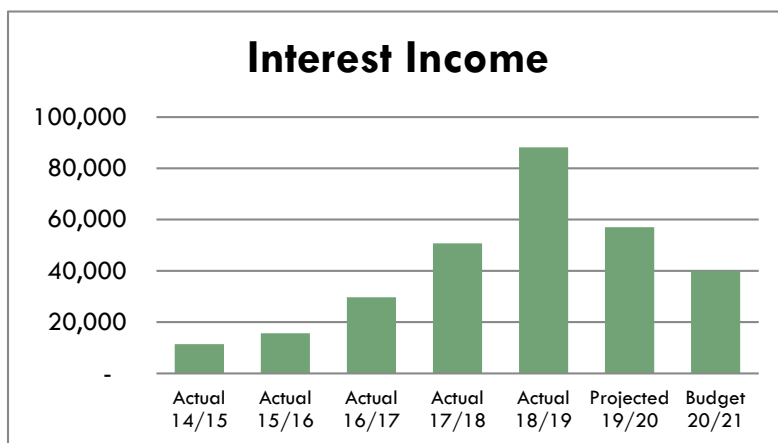
Conflagration Revenue. These are funds received to reimburse the District for staff and equipment sent for conflagrations outside the District. The District did not respond to any conflagrations in FY 19/20. As it is difficult to know if the District will be called out on any conflagrations, a placeholder amount of \$50,000 has been included. A conflagration overtime expenditure of the same amount is budgeted.

Fire Med Subscriptions. Subscriptions increased slightly this year. The District is anticipating them to hold steady for this budget.

Miscellaneous Revenue. The District does not have any large surplus property planned to sell this year. As such, a small amount is budgeted for clothing sales and other miscellaneous income.

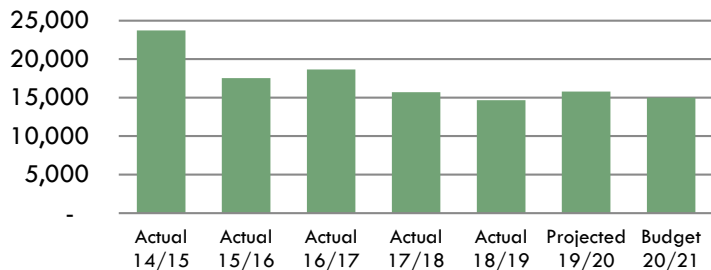
Other Fees for Service. Amounts for engine response are coming in lower than anticipated for the 2019/20 fiscal year. The budget for 2019/20 reflects a decrease estimated due to this.

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



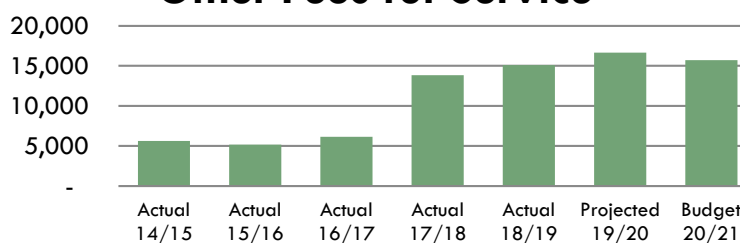
Interest income is earned from money the District has invested in the Local Government Investment Pool (LGIP). The LGIP is an open-ended, no-load diversified portfolio administered and backed by the Oregon State Treasury. The LGIP is commingled with the State's short-term funds. Very small amounts of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

FireMed Subscriptions



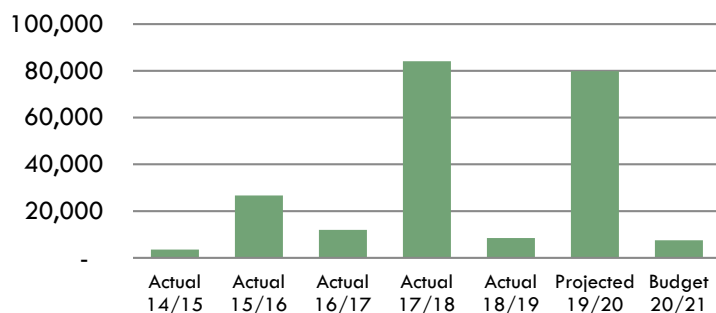
The District contracts with Life Flight to administer its FireMed subscriptions. The initial contract allowed for three years of 0% administration fees. July 2015 was the start of a 25% administration fee charged by Life Flight. Subscriptions have started to decline. Subscribers are allowed \$0 copay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

Other Fees for Service



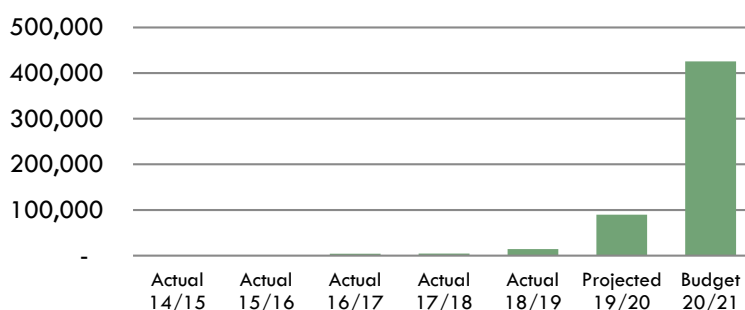
Other fees for service include fire contracts, fire apparatus response, community room revenue, address signs, and CPR/First Aid classes. Fire apparatus response payments have declined slightly along with billings.

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 2019/20, the District sold several vehicles and was reimbursed by FEMA for excess snow removal costs from the previous fiscal year. In 2020/21 budget year, the District expects minimal miscellaneous revenue.

Grant Revenue



Grant revenue comes from Local, State, and Federal sources. The District applied for a FEMA AFG Grant in the amount of 218,000 for SCBA replacement and is budgeted to receive \$205,875 for the Volunteer R&R Grant. The District has not spent the full amount allocated in the FY 19/20 budget for the FEMA SAFER Grant and has not sought reimbursement for the full amount.

ADMINISTRATION DEPARTMENT

The Administration Department includes the functions of the Fire Chief, Fire Safety Manager, Finance Manager, Executive Assistant, Office 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	2017/18 Actual	2018/19 Actual	2019/20 Budget	2020/21 Proposed
Personnel Services	\$487,238	\$474,868	\$539,286	\$496,195
Materials and Services	\$106,651	\$122,855	\$144,058	\$210,927
Capital Outlay	\$1,690	\$6,906	\$3,600	\$0
TOTAL	\$595,579	\$604,629	\$686,944	\$707,122

SIGNIFICANT BUDGETARY CHANGES

- **Fire Chief.** Roger Johnson retired from PERS effective 1/1/2020. The Board approved a work-after-retirement request for this position. This new arrangement saves the District 6% of the Fire Chief salary in PERS costs. These savings are directed towards the PERS unfunded actuarial liability for the District.
- **Finance Manager.** Kay Johnson moved to contractor as of August 2019. Compensation for this position moved from Personnel Services to Contract Services.
- **Compensation Increases.** A 2.0% cost of living adjustment was made to the Salary Schedule in line with the Social Security COLA for 2019.
- **Office Restructure.** The Finance Manager moved to contractor status as of August 2019. The part-time Office Assistant hours increased to an average of 15 hours per week to help cover the front office. The Executive Assistant continues with training in most of the Finance Manager's job responsibilities. This has allowed the Finance Manager to create a succession plan. This budget proposes that the Executive Assistant receive a step increase once educational goals are met. The Finance Manager has further reduced her compensation in line with her exit plan.
- **PERS.** This is year two of a two-year cycle of PERS rates. The District did see a 6.08% rate relief after the creation of a PERS side account with the \$1.2M that was saved for this purpose. Additional rate relief is expected in July 2021 due to State matching funds of \$300k.

ENGINEER/MEDICS DAMON FRUTOS AND
PAT BURKE WERE SELECTED TO PARTICIPATE
IN THE UK EXCHANGE PROGRAM IN 2019.



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%	33.26%	25.02%	20.39%

The PERS rates anticipated for the 2019/21 period were reduced by approximately 6.08% due to the creation of the PERS side account and a \$1.2M deposit into that account during the 19/20 FY. By depositing an additional \$200,000 over the original budgeted amount of \$1M through the use of the contingency budget, the District was able to take advantage of a pool of money in the amount of 25% the State of Oregon set aside to match District contributions. The matching funds from the State of Oregon amounted to \$300,000 for a total side account balance of \$1.5M.

In addition, the District elected to join the State and Local Government Rate Pool (SLGRP) (a pool of special districts in Oregon) rather than relying on the District's sole experience. The District's estimated liability differential between the pooled rate and the District's rate will be approximately \$1,124,298. It is a goal of the District to allocate at least \$67,000 per year towards the PERS UAL.

The District currently has three remaining full-time employees enrolled under the Tier1/Tier2 retirement plan. Two part-time employees are also enrolled in Tier 1/Tier 2 plan. All new employees are hired under OPSRP unless they are already a Tier1/Tier2 PERS member.

ADMINISTRATION PERSONNEL SUMMARY

Position	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21
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
Administrative Assistant	1	1	1	0	0
Office Assistant			0	0.10	0.30
Executive Assistant				1	1
TOTAL	3.00	3.00	3.00	3.00	2.80

Administration Cost Center Performance Measures

PERFORMANCE MEASURE	GOAL	2017	2018	2019
A1. Department receipt of GFOA Distinguished Budget Presentation award	Earn Annually	Awarded	Awarded	Awarded
A2. Number of audit material weaknesses or significant deficiencies	0	0	0	0
A3. Percent of engine company billings received	Earn 75%	62%	60%	*42%
A4. Number of Firewise Community certificates awarded	Add 1 Annually	1	2	*0
A5. Number of fire and life safety evaluations of businesses performed	100/Year	34	92	*64
A6. Number of false alarms within the District	<49	84	41	33

Performance Measure A1 – The Fire District was awarded the Government Finance Officer Association’s Distinguished Budget Presentation Award for the fourth consecutive year. The Distinguished Budget Presentation Award is the highest award in governmental Budgeting. In order to receive the budget award, the District had to satisfy nationally recognized guidelines for effective budget presentation.

Performance Measure A2 – The District contracts with Pauly, Rogers and Co., P.C. to conduct an annual audit. The audit was conducted using sampling, inquiries and analytical work to opine on the fair presentation of the basic financial statements and compliance with generally accepted accounting principles and auditing standards as well as the Oregon Municipal Audit Law and related administrative rules. The auditors found zero material weaknesses or significant deficiencies within the financial statements.

Performance Measure *A3 – Engine company billings began in 2017 with an estimated collection percentage. Historical collection percentages for 2017 and 2018 indicate the goal may be unrealistic. Delays in acquiring insurance billing information from field personnel in 2019 impacted collection rates. This goal will be modified to meet historical collection rates and enhanced training and tracking of field reporting will be performed.

Performance Measure *A4 – The entire Firewise application process at the national level was revamped in 2019 to simplify the process. This caused a delay in application processing, and in a couple of cases, required resubmission of the entire application. In addition, there was a change in leadership at the local

Project Wildfire level, which is where Firewise applications are managed. This caused additional delays at the local level. We do have a couple of communities in process, but due to COVID-19 on-site consultations have been suspended.

Performance Measure *A5 – Engine company personnel failed to complete assigned business inspections in 2019. Fire and life safety evaluations were postponed in 2020 due to impacts of the COVID-19 virus on local businesses.

Performance Measure A6 – False alarms are deceptive or erroneous reports of emergencies. These types of alarms can cause unnecessary panic and/or take needed resources out of service to a place they are not needed. Response to false alarms increases the District's reliability on mutual aid. It is a goal of the District to reduce the number of false alarms in the District through prevention and education. This goal was met in 2019.

Additional Administration Accomplishments for 2019/2020

- The Fire District as part of the Central Oregon Fire Chief's Association prepared an Inter-County Mutual Aid Agreement. The agreement will allow for emergency responders from adjoining counties to provide assistance prior to implementation of the conflagration act.
- Representatives from the District attended a spring fire exercise to simulate a Paradise, California fire in Central Oregon. In addition, both Chief Johnson and Chief Craig toured the Paradise Fire with the Butte County Fire Chief.
- The District launched a new, online burn permit system. The online system is free and enables users to obtain important information and services online while allowing District staff to track outdoor burns more effectively and disseminate important fire safety information.
- Staff completed a comprehensive review and update of the Standards of Coverage document.
- Board, Budget and Civil Service members along with staff and volunteers participated in a facilitated update process for the Strategic Plan. The Plan was adopted in early 2020.
- Completed a re-write of the District's Civil Service Rules.
- Held PERS workshop for staff, board and other interested community partners.

ADMINISTRATION DEPARTMENT BUDGET DETAIL

2020/2021 Fiscal Year

Expenditures by Account

General Operating Fund

Personnel Services					Proposed	Approved	Adopted
		2017/18	2018/19	2019/20	2020/21	2020/21	2020/21
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-11-1-50100	Fire Chief	121,098	123,520	129,059	131,640	131,640	131,640
1-11-1-50200	Fire Safety Manager	43,233	29,807	47,046	51,909	51,909	51,909
1-11-1-50300	Finance Manager	45,606	32,340	54,000	-	-	-
1-11-1-50400	Admin Asst/Exec Asst	64,218	65,774	73,371	75,834	75,834	75,834
1-11-1-50500	Office Assistant	-	5,144	8,347	13,622	13,622	13,622
1-11-1-51100	Duty Officer Pay	1,574	1,852	-	-	-	-
1-11-1-51300	Performance Bonus	1,050	1,050	-	-	-	-
1-11-1-51400	Deferred Compensation	16,848	14,710	15,100	15,402	15,402	15,402
1-11-1-52100	PERS	78,520	86,077	99,940	97,530	97,530	97,530
1-11-1-52200	Health Insurance	38,360	40,317	42,057	44,062	44,062	44,062
1-11-1-52300	VEBA	27,000	20,500	16,000	16,000	16,000	16,000
1-11-1-52400	Other Benefits	1,766	2,213	2,236	2,211	2,211	2,211
1-11-1-53100	Payroll Taxes	11,476	12,402	12,088	13,086	13,086	13,086
1-11-1-54100	Worker's Compensation Ins	36,488	39,163	40,042	34,899	34,899	34,899
Total Personnel Services		487,237	474,868	539,286	496,195	496,195	496,195

Materials and Services					Proposed	Approved	Adopted
		2017/18	2018/19	2019/20	2020/21	2020/21	2020/21
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-11-2-50100	CPA/Audit	7,600	11,050	9,100	9,475	9,475	9,475
1-11-2-50200	Legal Fees	1,978	3,759	10,000	10,000	10,000	10,000
1-11-2-51100	Insurance	40,115	44,259	48,500	56,487	56,487	56,487
1-11-2-52100	Advertising	776	1,954	1,100	1,100	1,100	1,100
1-11-2-53100	Bank Charges	1,244	1,261	1,300	1,000	1,000	1,000
1-11-2-53200	Postage	845	947	1,000	1,000	1,000	1,000
1-11-2-53300	Contract Services	31,322	34,814	35,000	93,807	93,807	93,807
1-11-2-53400	Supplies	5,424	7,102	10,000	10,000	10,000	10,000
1-11-2-54100	Dues/Subscriptions	6,018	4,930	6,750	6,750	6,750	6,750
1-11-2-55100	Training/Conferences	3,635	8,074	10,500	10,500	10,500	10,500
1-11-2-55200	Travel/Lodging	1,994	671	3,500	3,500	3,500	3,500
1-11-2-55300	Per Diem	826	138	1,000	1,000	1,000	1,000
1-11-2-55400	Business Expense	1,168	827	1,500	1,500	1,500	1,500
1-11-2-56100	Cell Phone Reimburse	2,275	2,328	3,408	3,408	3,408	3,408
1-11-2-56200	Uniforms	1,431	742	1,400	1,400	1,400	1,400
Total Materials and Services		106,651	122,856	144,058	210,927	210,927	210,927

Capital Outlay					Proposed	Approved	Adopted
		2017/18	2018/19	2019/20	2020/21	2020/21	2020/21
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-11-3-50100	Office Equipment	1,690	6,906	3,600	-	-	-
1-11-3-51100	Office Furniture	-	-	-			
Total Capital Outlay		1,690	6,906	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. 2019/20 salary is \$129,093. Assumes a 2.0% COLA increase. Subject to Board approval.	\$ 131,640	
1-11-1-50200	Fire Safety Manager Half-time Fire Safety Manager wages.	\$ 51,909	
1-11-1-50300	Finance Manager Finance Manager transitioned to contractor status effective August 1, 2019 at \$3,000/month and moved to contract services within the Administration department.	\$ 0	
1-11-1-50400	Executive Assistant Executive Assistant salary. Assumes a step increase based on achievement of educational goals.	\$ 75,834	
1-11-1-50500	Office Assistant Office Assistant wages assumes average of 15 hours per week.	\$ 13,622	
1-11-1-51100	Duty Officer Pay 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%.	\$ 15,402	8,162 7,240

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
1-11-1-52100	PERS (Public Employees Retirement System)	\$ 97,530	
	Fire Chief 33.26%		43,783
	Fire Safety Manager 33.26% plus 6% employee portion		20,380
	Executive Assistant 33.26% plus 6% employee portion		29,772
	Office Assistant 20.39% plus 6% employee portion		3,595
1-11-1-52200	Health Insurance	\$ 44,062	
	Fire Chief health, dental and vision insurance		18,226
	Executive Asst health, dental and vision insurance		25,836
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	\$ 2,211	
	Life Insurance @ \$12.08/mo. for Fire Chief, Exec Asst		290
	S/T Disability @ \$20.70/mo. for Fire Chief, Exec Asst		497
	L/T Disability @ \$40.80/mo. for Fire Chief, Exec Asst		979
	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	\$ 13,086	
	Fire Chief Medicare taxes @ 1.45% and Worker's Benefit Fund (WBF) \$0.011/hr.		2,167
	Fire Safety Mgr. FICA taxes @ 7.65% and WBF		3,983
	Executive Asst FICA taxes @ 7.65% and WBF		5,882
	Office Asst FICA taxes @ 7.65% and WBF		1,054
1-11-1-54100	Worker's Compensation Insurance	\$ 34,899	
	OTJ injury Insurance for all staff and volunteers		
TOTAL PERSONNEL SERVICES		\$ 496,195	
<u>MATERIALS AND SERVICES</u>			
1-11-2-50100	CPA/Audit	\$ 9,475	
	CPA audit fees and State of Oregon audit fees.		
1-11-2-50200	Legal Fees	\$ 10,000	
	Attorney services		
1-11-2-51100	Insurance	\$ 56,487	
	Fidelity Bond for crime insurance coverage		1,105
	Liability Insurance for all District property		28,209
	Vehicle Insurance for all District vehicles		27,173

<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.	\$ 1,000	
1-11-2-53200	Postage General postage, shipping expenses	\$ 1,000	
1-11-2-53300	Contract Services	\$ 93,807	
	Ambulance billing services		12,000
	Accounting software support		4,116
	Photocopier Lease		3,480
	GFOA Budget Award application fee		345
	IT/Web support		8,450
	Printing/Binding		750
	Consulting Fees		2,500
	Payroll Service Fees		3,500
	Other misc. administrative services/fees		809
	GEMT Fees		21,857
	Finance Manager Consulting		36,000
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

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
1-11-2-55100	Training/Conferences	\$ 10,500	
	Fire Chief		750
	Fire Safety Manager		500
	Office Assistant		500
	Executive Assistant		2,750
	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
	Executive Assistant		1,500
1-11-2-55300	Per Diem	\$ 1,000	
	Fire Chief		350
	Fire Safety Manager		350
	Executive Assistant		300
1-11-2-55400	Business Expense (meal costs for meetings)	\$ 1,500	
	Board members		500
	Fire Chief		700
	Fire Safety Manager		200
	Executive Assistant		100
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		\$ 210,927	
CAPITAL OUTLAY			
1-11-3-50100	Office Equipment	\$ 0	
TOTAL CAPITAL OUTLAY		\$ 0	

"We cannot solve our problems using the same thinking we used when we created them."

Albert Einstein

OPERATIONS DEPARTMENT

The Operations Department includes the functions of the Deputy Chief of Operations, Firefighter/Paramedics, and Shift Commanders. 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. 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 2019, 82% 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. Eleven new career certifications were earned in 2019 along with 38 volunteer certifications.

BUDGET SUMMARY FOR OPERATIONS

Expenditures	2017/18 Actual	2018/19 Actual	2019/20 Budget	2020/21 Budget
Personnel Services	\$1,664,131	\$1,617,056	\$1,822,576	\$1,834,574
Materials and Services	\$109,404	\$129,273	\$163,910	\$179,165
Capital Outlay	\$13,051	\$7,293	\$13,250	\$229,000
TOTAL	\$1,786,586	\$1,753,622	\$1,999,736	\$2,242,739

NEW BUDGETARY SIGNIFICANT CHANGES

- **Compensation Increases.** A 2.0% cost of living adjustment was made to the salary schedule.
- **PERS.** Rates for PERS reflects the 6.08% decrease due to the side account deposit. One Shift Commander retired from PERS service and is participating in the PERS Work After Retirement Program. This saves the District 6% of his salary. This savings is being directed at paying down the PERS unfunded actuarial liability for the District.
- **Health Insurance.** Health insurance rates increased by 4.7%.

- **AIC pay.** The need for AIC pay has been decreasing. Prior years were higher due to Shift Commander long-term injury.
- **Overtime.** Increased fire overtime to \$100,000.
- **Fees/Recert/License.** The EMT and Paramedic license fees are every two years.
- **EMS Supplies.** Increased due to COVID-19 Pandemic.
- **Dues/Subscriptions.** Increased due to adding Western Fire Chiefs and East Cascade Emergency Medical Services dues and GoToMeeting subscription.
- **Fire Equipment.** The District plans to replace its SCBA fleet with a FEMA AFG grant if awarded.

OPERATIONS PERSONNEL SUMMARY

Position	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21
Deputy Chief of Operations	1	1	1	1	1
Training Officer	0	.25	0	0	0
Shift Commanders	3	3	3	3	3
Firefighter/Paramedics	6	6.33	6	6	6
TOTAL	10	10.58	10	10	10

OPERATIONS INCIDENT SUMMARY

Type of Emergency Incidents	2014	2015	2016	2017	2018	2019
Fire-Related	41	44	42	42	89	31
Emergency Medical Service	684	704	888	816	862	857
Hazardous Condition	15	6	7	18	16	12
Public Service Calls	78	88	132	94	30	72
Good Intent Calls	117	129	132	158	112	34
False Alarms	30	29	27	49	41	33
Other Calls	2	3	2	3	13	2
TOTAL INCIDENT COUNT	967	1,003	1,230	1,180	1,163	1,041



THE DISTRICT RESPONDED TO A FIRE ON THE DECK AT TAKODAS RESTAURANT IN SISTERS.

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. Staff updated the Standards of Coverage document and the Board adopted the new plan during the 19/20 Fiscal Year. The current Standards of Cover has **basic response expectations** as follows:

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

Definitions:

- Urban: Those areas of the District which are located within the City of Sisters.
- Rural: Those areas of the District which are located outside the City of Sisters and within 8 road miles of Station 701.
- Remote: Those areas of the District which are not Urban or Rural.

Fire Suppression

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

- Urban: First due units will arrive within 8 minutes of receiving the emergency call 80% of the time.
- 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.



Operations Cost Center Performance Measures

PERFORMANCE MEASURE	GOAL	2017	2018	2019
O1. Percent of time standards of coverage are met-Medical <ul style="list-style-type: none"> • Urban • Rural • Remote 	80%	91% 80% 81%	96% 86% 83%	94% 86% 81%
O2. Percent of time standards of coverage are met-Wildland Fire <ul style="list-style-type: none"> • Urban • Rural • Remote 	80%	100% 60% 100%	92% 71% 100%	*0 Calls 86% *0 Calls
O3. Percent of time standards of coverage are met-Structure Fire <ul style="list-style-type: none"> • Urban • Rural • Remote 	80%	100% 80% N/A	100% 80% 100%	86% *50% *67%
O4. Percent of 911 calls handled with District resources	95%	97%	99%	95%
O5. Percent of Personnel Callbacks (7PC) are Covered	75%	62%	52%	*57%
O6. Percent of current certificates maintained	100%	100%	100%	100%
O7. Number of new certifications received <ul style="list-style-type: none"> • Career • Volunteer 	2/YR 5/YR	0 19	10 27	11 38

Performance Measure O1 – The Standards of Cover (SOC) for the District outlines service delivery objectives within three primary response zones: urban, rural and remote. Urban are areas of the District located within the City of Sisters, rural are areas within the District located outside of the City and within eight road miles of Station 701, and remote are areas of the District which are not urban or rural. The SOC outlines the District’s first-due units will arrive on-scene to medical calls in urban areas within 6 minutes of dispatch, rural within 12 minutes of dispatch, and remote within 30 minutes of dispatch 80% of the time. Adopted standards for each of these response areas for medical were met for 2019.

Performance Measure O2 - The Standards of Cover (SOC) for the District outlines service delivery objectives within three primary response zones: urban, rural and remote. Urban are areas of the District located within the City of Sisters, rural are areas within the District located outside of the City and within eight road miles of Station 701, and remote are areas of the District which are not urban or rural. The SOC outlines the District's first-due units will arrive on-scene to wildland fire calls in urban areas within 8 minutes of dispatch, rural within 12 minutes of dispatch, and remote within 30 minutes of dispatch 80% of the time. Two of the response areas (urban and remote) did not have any calls in 2019 to measure, and one response area (rural) did meet adopted standards for 2019.

Performance Measure *O3 - The Standards of Cover (SOC) for the District outlines service delivery objectives within three primary response zones: urban, rural and remote. Urban are areas of the District located within the City of Sisters, rural are areas within the District located outside of the City and within eight road miles of Station 701, and remote are areas of the District which are not urban or rural. The SOC outlines the District's first-due units will arrive on-scene to structural fire calls in urban areas within 8 minutes of dispatch, rural within 12 minutes of dispatch, and remote within 30 minutes of dispatch 80% of the time. The District responded to two rural structure fires in 2019, of which one did not meet identified performance measure. The incident that did not meet the goal was outside of the 12-minute response time by 3 minutes. The incident was located a mile and a half down a gravel road, which increased driving times. Likewise, the District responded to three remote interior structure fires, of which one did not meet identified performance measures. The incident that did not meet the goal is in a very remote area of the District outside Camp Sherman over 50 minutes from town, including several miles of gravel forest road, which increased driving times. Response times in the urban area did meet adopted response standards.

Performance Measure O4 – It is a goal of the District to manage emergency 911 calls with District personnel and resources without relying on mutual-aid partners 95% of the time. This goal was met for 2019.

Performance Measure *O5 - 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. Changes in personnel call-back requirements, residency standards and employee personal availability have reduced 7PC coverage. District staff is completing a staffing analysis within the 2019/2020 fiscal year to identify staffing challenges and make recommendations for improvement in this area.

Performance Measure O6 – It is a goal of the District for career and volunteer personnel to maintain 100% of current certifications. This goal was met for 2019.

Performance Measure O7 – Training and education are very important to mastering and maintaining skills for fire and emergency medical personnel. The District promotes and provides funding for continuing education and also allocated funding towards training overtime costs. The District has a goal of achieving two new certifications per year in the Operations Department and five new certifications per year in the Volunteer Department. This goal was met for 2019.

Additional Operations Accomplishments in 2019/2020

- In January 2019 the District held a two-day live fire training exercise on two dwelling units in downtown Sisters. Personnel practiced search and rescue skills along with fire attack, ventilation, and exposure protection activities.
- The District hosted four Hampshire Fire and Rescue firefighters from the United Kingdom in its fifth 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 a Trust Edge Training, Critical Thinking for the Initial Incident Commander and Pediatric Advanced Life Support Training.
- Travis Martin was hired as a full-time Firefighter/Paramedic to fill a vacancy on C-Shift.



FIREFIGHTER/PARAMEDIC TRAVIS MARTIN IS A NEW ADDITION TO C-SHIFT.

OPERATIONS DEPARTMENT BUDGET DETAIL

2020/2021 Fiscal Year

Expenditures by Account

General Operating Fund

Personnel Services					Proposed	Approved	Adopted
		2017/18	2018/19	2019/20	2020/21	2020/21	2020/21
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-12-1-50100	Deputy Chief of Operations	106,180	110,822	115,990	118,321	118,321	118,321
1-12-1-50200	Shift Commanders	279,205	289,184	298,654	307,366	307,366	307,366
1-12-1-50300	Firefighter/Paramedics	432,666	437,931	455,963	460,615	460,615	460,615
1-12-1-50500	Training Officer	14,924		-	-	-	-
1-12-1-51100	Duty Officer Pay	1,578	1,800	-	-	-	-
1-12-1-51200	AIC Pay	6,301	2,002	3,000	3,000	3,000	3,000
1-12-1-51300	Performance Bonus	3,500	3,500	-	-	-	-
1-12-1-51400	Deferred Comp	60,965	60,776	67,451	69,093	69,093	69,093
1-12-1-51500	Overtime-Fire	72,595	66,102	90,000	100,000	100,000	100,000
1-12-1-51501	Overtime-Training	26,757	18,124	30,000	30,000	30,000	30,000
1-12-1-51502	Overtime-Conflag	68,468	41,936	50,000	50,000	50,000	50,000
1-12-1-51600	FLSA	11,712	9,944	19,436	19,780	19,780	19,780
1-12-1-51700	Holiday Pay	24,399	19,860	24,878	25,318	25,318	25,318
1-12-1-52100	PERS	305,715	291,343	395,780	369,135	369,135	369,135
1-12-1-52200	Health Insurance	172,202	188,497	196,615	205,969	205,969	205,969
1-12-1-52300	VEBA	48,000	48,000	48,000	48,000	48,000	48,000
1-12-1-52400	Other Benefits	8,459	10,398	10,535	10,410	10,410	10,410
1-12-1-53100	Payroll Taxes	20,505	16,837	16,274	17,567	17,567	17,567
Total Personnel Services		1,664,131	1,617,056	1,822,576	1,834,574	1,834,574	1,834,574



FIREFIGHTER/PARAMEDICS TRANSFER CRITICALLY INJURED PATIENT TO AIRLINK.

Materials and Services					Proposed	Approved	Adopted
		2017/18	2018/19	2019/20	2020/21	2020/21	2020/21
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-12-2-50100	Data Management	7,749	7,549	7,000	7,750	7,750	7,750
1-12-2-50200	Instructors	4,473	3,775	7,500	7,500	7,500	7,500
1-12-2-50300	Training Materials	1,894	1,385	3,000	3,000	3,000	3,000
1-12-2-51100	Mapping/Framing	644	134	1,500	1,500	1,500	1,500
1-12-2-52100	Immunizations/Tests	1,507	1,240	3,000	3,000	3,000	3,000
1-12-2-52200	Health & Safety	1,702	2,097	2,500	2,500	2,500	2,500
1-12-2-52300	Fees/Recert/License	1,069	4,205	1,700	5,750	5,750	5,750
1-12-2-53400	Supplies-EMS	29,316	26,139	32,000	40,000	40,000	40,000
1-12-2-53401	Supplies-Training	4,037	3,460	4,000	4,000	4,000	4,000
1-12-2-53402	Supplies-Fire Equipment	2,573	6,279	6,000	6,000	6,000	6,000
1-12-2-54100	Dues/Subscriptions	459	591	750	1,405	1,405	1,405
1-12-2-55100	Training/Conferences	7,753	9,599	10,000	10,000	10,000	10,000
1-12-2-55200	Travel/Lodging	7,446	9,087	7,500	7,500	7,500	7,500
1-12-2-55300	Per Diem	2,725	1,893	3,000	3,000	3,000	3,000
1-12-2-55400	Business Expense	2,150	2,486	2,650	2,650	2,650	2,650
1-12-2-56100	Cell Phone Reimburse	4,249	4,207	7,860	7,860	7,860	7,860
1-12-2-56200	Uniforms	12,461	14,428	16,750	16,750	16,750	16,750
1-12-2-56300	Personal Protective Equip	17,197	30,718	47,200	49,000	49,000	49,000
Total Materials and Services		109,404	129,272	163,910	179,165	179,165	179,165

Capital Outlay					Proposed	Approved	Adopted
		2017/18	2018/19	2019/20	2020/21	2020/21	2020/21
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	3,315	-	7,975	-	-	-
1-12-3-52200	SCBA Bottles	4,220	5,250	5,275	229,000	229,000	229,000
Total Capital Outlay		13,051	7,293	13,250	229,000	229,000	229,000

Funds in the SCBA Bottles line item has been used to replace outdated bottles. The District has been trying over time to replace these bottles but hopes to receive a grant to get the entire fleet replaced at once. Future operating expenses related to these bottles is minimal.



FIRE HOSE



SCBA GAUGE

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	\$ 118,321	
1-12-1-50200	Shift Commanders Shift Commander #1 Shift Commander #2 Shift Commander #3	\$ 307,366	103,067 103,067 101,232
1-12-1-50300	Firefighter/Paramedics FF/Medic #1 FF/Medic #2 FF/Medic #3 FF/Medic #4 FF/Medic #5 FF/Medic #6	\$ 460,615	79,880 79,360 79,229 78,966 77,308 65,872
1-12-1-51200	AIC Pay Additional daily incentive for temporary Shift Commander fill-in @ \$75/shift.	\$ 3,000	
1-12-1-51400	Deferred Compensation Employer pays 6.2% into permanent fire staff Deferred Comp account in lieu of social security.	\$ 69,093	
1-12-1-51500	Overtime-Fire Fire Overtime for career staff	\$ 100,000	
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.	\$ 19,780	
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.	\$ 25,318	
1-12-1-52100	PERS (Public Employees Retirement System) Deputy Chief 33.26% + 6% employer paid employee portion Career Staff 25.02% - 33.26% + 6% employer paid employee portion.	\$ 369,135	46,453 322,682

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
1-12-1-52200	Health Insurance	\$ 205,969	
	Deputy Chief health, dental and vision insurance		25,836
	Shift Commander #1		8,716
	Shift Commander #2		25,836
	Shift Commander #3		8,716
	Firefighter/Paramedic #1		25,836
	Firefighter/Paramedic #2		15,295
	Firefighter/Paramedic #3		25,836
	Firefighter/Paramedic #4		25,836
	Firefighter/Paramedic #5		25,836
	Firefighter/Paramedic #6		18,226
1-12-1-52300	VEBA (Voluntary Employees' Beneficiary Association)	\$ 48,000	
	Deputy Chief VEBA contrib. for health related reimb.		6,000
	Shift Commander #1		2,000
	Shift Commander #2		6,000
	Shift Commander #3		2,000
	Firefighter/Paramedic #1		6,000
	Firefighter/Paramedic #2		4,000
	Firefighter/Paramedic #3		6,000
	Firefighter/Paramedic #4		6,000
	Firefighter/Paramedic #5		6,000
	Firefighter/Paramedic #6		4,000
1-12-1-52400	Other Benefits	\$ 10,410	
	Life Insurance @ \$12.08/mo.		1,450
	S/T Disability @ \$20.70/mo.		2,484
	L/T Disability @ \$40.80/mo.		4,896
	AD&D Insurance @ \$48/yr.		480
	FireMed coverage @ \$50/yr.		500
	Costco membership @ \$60/yr.		600
1-12-1-53100	Payroll Taxes	\$ 17,567	
	Deputy Chief Medicare taxes @ 1.45% and WBF		1,756
	Career Staff Medicare taxes @ 1.45% and WBF		15,811
TOTAL PERSONNEL SERVICES		<u>\$1,834,574</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.	\$ 7,750	
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 Handtevy Subscription (annual) EMT Relicense Fees (every two years) Paramedic Relicense Fees (every two years) Other Misc. Fees	\$ 5,750	240 250 100 309 1405 2400 1046
1-12-2-53400	Supplies - EMS Medical supplies	\$ 40,000	
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) WFCA Dues (Western Fire Chiefs Association) IAFC dues (International Association of Fire Chiefs) ECEMS Dues GoToMeeting Subscription COFIA Dues (Central OR Fire Instructors Association) Other Misc. dues/subscriptions	\$ 1,405	85 85 310 150 324 100 351

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
1-12-2-55100	Training/Conferences	\$ 10,000	
	Deputy Chief		2,500
	Career Staff		7,500
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)	\$ 49,000	
	Turnouts, boots, and other PPE.		31,000
	Extra set of turnouts for all 9 operations personnel.		18,000
TOTAL MATERIALS AND SERVICES		\$ 179,165	
<u>CAPITAL OUTLAY</u>			
1-12-3-50100	Training Equipment	\$ 0	
1-12-3-51100	Medical Equipment	\$ 0	
1-12-3-52100	Fire Equipment	\$ 0	
1-12-3-52200	SCBA Bottles	\$ 229,000	
	AFG Grant for SCBA Fleet Replacement includes \$11,000 match (match to be used for bottle replacement if we don't receive the grant).		
TOTAL CAPITAL OUTLAY		\$ 229,000	

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 are 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 has hired staff in the summer to work on maintenance around the facilities, although for FY20/21 no summer maintenance employees are planned.

BUDGET SUMMARY FOR MAINTENANCE

Expenditures	2017/18 Actual	2018/19 Actual	2019/20 Budget	2020/21 Budget
Personnel Services	\$28,619	\$27,234	\$39,060	\$25,054
Materials and Services	\$151,552	\$186,767	\$209,200	\$214,090
Capital Outlay	\$35,648	\$11,578	\$26,521	\$1,500
TOTAL	\$215,819	\$225,578	\$274,781	\$240,644

NEW BUDGETARY SIGNIFICANT CHANGES

- **General Maintenance.** The District does not plan for any summer maintenance employees in this budget. Decreased \$14,000.
- **Contract Services Facilities.** Additional funds were added to this line item to cover costs of any out of the ordinary facilities projects that arise outside of normal budget. Increased \$14,000.
- **Contract Services Communications.** Combined all 911 Service costs into Deschutes 911 Service line and reduced other communications costs. Decreased \$7,600.
- **Communications Capital Outlay.** No capital purchases are planned for maintenance. Decreased \$12,000.
- **Facilities Capital Outlay.** Roof heating cable is planned for Stations 701/703.

MAINTENANCE PERSONNEL SUMMARY

Position	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21
Mechanic	0.21	0.40	0.25	0.25	0.25
Cleaning Staff	0.07	0.08	0.08	0.10	0.10
General Maintenance	0.38	0.40	0.40	0.40	0.00
TOTAL	0.66	0.88	0.73	0.75	0.35

VEHICLES MAINTAINED

	Station 701	Station 702	Station 703	Station 704
Ambulances	3	0	0	0
Fire Engines	2	0	1	1
Wildland Engines	2	0	1	1
Water Tenders	1	0	1	1
Command Vehicles	3	0	0	0
Support Vehicles	3	0	0	0
TOTAL VEHICLES MAINTAINED	14	0	3	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 and a dormitory. There is one office that is leased to the Sheriff's department at this location.

Maintenance Cost Center Performance Measures

PERFORMANCE MEASURE	GOAL	2017	2018	2019
M1. Number of yearly NFPA 1911 safety and performance inspections on emergency fleet	1	1	1	1
M2. Number of yearly facility safety inspections	4	1	1	4
• Station 701		1	1	4
• Station 703		0	1	4
• Station 704				

Performance Measure M1 – NFPA 1911 Safety and Performance Inspections are applicable to public and private organizations and helps to ensure in-service fire apparatus are serviced and maintained to keep them in safe operating condition and ready for response at all times. The District employs a part-time Mechanic certified to perform these inspections annually. This goal was met for 2019.

Performance Measure M2 – The District is governed by Oregon Occupational Safety and Health (OSHA). Inspections are a first line defense against an unsafe workplace. Oregon OSHA requires all workplaces to be inspected as often as necessary to keep employees safe. The Safety Committee for the District has determined that quarterly safety inspections by employees trained in hazard recognition a good way to get the job done. Each of the three staffed fire stations for the District were inspected quarterly in 2019.

Additional Maintenance Accomplishments in 2019/2020

- Plans and asbestos testing were completed at Station 703 in preparation for the overhead door remodel project.
- A re-route of wiring for the backup generator at Station 701 was completed.
- Heat tape was added to the roofs of Station 701 and 703 to help prevent ice-dams from forming. Additional tape is planned this budget year.
- Started talks with officials on the Tollgate Homeowner's Association Board regarding the future of the Tollgate Fire Station (Station 702).
- The carpets in the Community Hall at Station 701 were replaced and the walls re-painted.
- The parking areas at Stations 701 and 703 were seal-coated and re-striped.

- Purchased and put two new used engines in service.
- Sold three used engines.
- Purchased a new Shift Commander vehicle.
- Completed specifications for a new ambulance to be purchased in FY 2020/21.
- Completed all NFPA inspections on entire fleet.

VEHICLE 741 – LIGHT BRUSH UNIT



MAINTENANCE DEPARTMENT BUDGET DETAIL

2020/2021 Fiscal Year

Expenditures by Account

General Operating Fund

Personnel Services					Proposed	Approved	Adopted
		2017/18	2018/19	2019/20	2020/21	2020/21	2020/21
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-13-1-50100	Mechanic	7,924	7,924	14,388	15,151	15,151	15,151
1-13-1-50200	Cleaning Staff	1,795	1,795	2,500	3,400	3,400	3,400
1-13-1-50300	General Maintenance	12,908	12,908	14,000	-	-	-
1-13-1-52100	PERS	4,332	4,332	5,764	5,039	5,039	5,039
1-13-1-53100	Payroll Taxes	1,660	1,660	2,408	1,464	1,464	1,464
Total Personnel Services		28,619	28,619	39,060	25,054	25,054	25,054

Materials and Services					Proposed	Approved	Adopted
		2017/18	2018/19	2019/20	2020/21	2020/21	2020/21
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-13-2-50100	Utilities	34,037	34,037	42,000	40,000	40,000	40,000
1-13-2-50200	Communication	14,207	14,207	19,000	19,000	19,000	19,000
1-13-2-50300	Deschutes 911 Service	3,848	3,848	7,000	6,790	6,790	6,790
1-13-2-51100	Fuel	21,768	21,768	22,000	22,000	22,000	22,000
1-13-2-52300	Fees/Recert/License	250	250	-	-	-	-
1-13-2-53300	Contract Services-Facilities	27,511	27,511	30,000	44,000	44,000	44,000
1-13-2-53301	Contract Services-Vehicles	8,353	8,353	25,000	25,000	25,000	25,000
1-13-2-53302	Contract Services-EMS	3,515	3,515	9,800	10,000	10,000	10,000
1-13-2-53303	Contract Services-Communic	13	13	9,100	1,500	1,500	1,500
1-13-2-53304	Contract Services-Fire	6,303	6,303	8,000	8,500	8,500	8,500
1-13-2-53400	Supplies-Facilities	16,196	16,196	17,500	17,500	17,500	17,500
1-13-2-53401	Supplies-Vehicles	9,102	9,102	14,100	14,100	14,100	14,100
1-13-2-53402	Supplies-Communication	1,343	1,343	-	-	-	-
1-13-2-56200	Radio Repair/Replace	706	706	1,200	1,200	1,200	1,200
1-13-2-56300	SCBA Maintenance	4,400	4,400	4,500	4,500	4,500	4,500
Total Materials and Services		151,552	151,552	209,200	214,090	214,090	214,090

"Preparation for tomorrow is hard work today."

Bruce Lee

Capital Outlay					Proposed	Approved	Adopted
		2017/18	2018/19	2019/20	2020/21	2020/21	2020/21
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-13-3-50100	Communications	35,648	11,578	12,000	-	-	-
1-13-3-51100	Technology	-	-	-	-	-	-
1-13-3-52100	Facilities	-	-	14,521	1,500	1,500	1,500
Total Capital Outlay		35,648	11,578	26,521	1,500	1,500	1,500

Facilities: purchasing additional roof heating cable for Stations 701 and 703. This expense will save on future losses/expenses related to ice dams.

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	\$ 15,151	
1-13-1-50200	Cleaning Staff Wages for cleaning staff	\$ 3,400	
1-13-1-50300	General Maintenance Maintenance staff hired during the summer for general facilities maintenance and upkeep.	\$ 0	
1-13-1-52100	PERS (Public Employees Retirement System) Mechanic at 33.26%	\$ 5,039	
1-13-1-53100	Payroll Taxes Mechanic @ 7.65% FICA taxes and Worker's Benefit Fund (WBF) \$0.011/hr. Cleaning Staff @ 7.65% FICA taxes and WBF General Maintenance FICA taxes @ 7.65% and WBF	\$ 1,464	1,165 299 0
TOTAL PERSONNEL SERVICES		<u>\$25,054</u>	
<u>MATERIALS AND SERVICES</u>			
1-13-2-50100	Utilities Electricity Propane Water/Sewer and other City usage fees Disposal	\$ 40,000	28,000 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
	FirstNet Fees		4,500
	Telephone		7,500
	Cable Fees		4,500
	Active 911 Fees		2,000
1-13-2-50300	Deschutes 911 Service	\$ 6,790	
	11 Crew Force maintenance costs @\$116.64 each		1,283
	2 Crew Force Licenses (one-time cost) @\$475 each		950
	1 Tyler Fire Records @\$450		450
	Radio Maintenance Fees		4,107
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	\$ 44,000	
	Repairs and upkeep of facilities		27,300
	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	\$ 10,000	
	Gurney/Stair Chair service		1,500
	Biomedical service		1,500
	Lucas2 devices service		1,944
	Misc. Medical Device Service		1,056
	Physician Advisor Fees/Reimb		4,000
1-13-2-53303	Contract Services-Communications	\$ 1,500	
	Phone system programming changes.		
1-13-2-53304	Contract Services-Fire	\$ 8,500	
	Hose and Ladder testing		5,500
	Hydraulic Rescue Tool service		1,800
	Fire Extinguisher services		750
	Fire Equipment repairs		450

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
1-13-2-53400	Supplies-Facilities	\$ 17,500	
	Facilities supplies		17,000
	Facilities tools		500
1-13-2-53401	Supplies-Vehicles	\$ 14,100	
	Vehicle supplies for ambulance		3,000
	Other vehicle supplies		9,000
	Oil		1,600
	Tools		500
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		\$ 214,090	
<u>CAPITAL OUTLAY</u>			
1-13-3-50100	Communications	\$ 0	
1-13-3-52100	Facilities	\$ 1,500	
	Roof heating cable for 701/703		1,500
TOTAL CAPITAL OUTLAY		\$ 1,500	

Facilities capital outlay items are for roof heating cables to help prevent ice dams on the roofs. District should see future operating cost savings from roof damage related to ice dams.



VOLUNTEER FIREFIGHTERS TRAIN ON VEHICLE EXTRICATION AT THE DISTRICTS TRAINING SITE

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 and the Recruitment and Retention Coordinator hired in 2018 through a FEMA SAFER Grant. 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 46 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 for FY 20/21 assumes that the District will have six Resident Volunteers (two per shift). The past few years, the District has budgeted for nine Resident Volunteers.

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 28 active Fire Corps volunteers. The District currently has the largest Fire Corps program in the State of Oregon. The District's Fire Corps group was awarded the Outstanding Special District Award for 2019 by the Special Districts Association 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	2017/18 Actual	2018/19 Actual	2019/20 Budget	2020/21 Budget
Personnel Services	\$9,687	\$38,262	\$86,397	\$86,797
Materials and Services	\$168,267	\$175,459	\$355,040	\$304,846
TOTAL	\$177,954	\$213,721	\$441,437	\$391,643

NEW BUDGETARY SIGNIFICANT CHANGES

- **Volunteer Coordinator.** Increased the stipend for this position from \$800 to \$1,200 annually. The stipend amount has not been increased in over five years.
- **Volunteer Coordinator Grant.** Assumes salary for recruitment and retention coordinator hired through FEMA SAFER Grant.
- **Election.** Three board positions are expiring this year. These costs are paid to the county for election-related expenses.
- **Reimbursements.** Assumes six resident volunteers, down from the nine previously budgeted. Decreased \$18,000.
- **District Awards.** An awards ceremony was postponed in FY19/20 due to COVID-19. A combined 2019/2020 ceremony is planned in the Fall with some expenses already paid/deposited in FY19/20. Decreased \$3000.
- **Tuition/Books.** Resident Volunteer program includes only six students this fiscal year. Decreased \$23,894.
- **Prevention/Special Events.** Prevention was separated from Fire Corps and added to Special Events.
- **Uniforms.** Includes uniforms for one new Resident Volunteer this year including boots.
- **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.

VOLUNTEER PERSONNEL SUMMARY

Position	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21
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	0.30	0.50	1.00
TOTAL	0.05	0.05	0.35	0.55	1.05

VOLUNTEER PERSONNEL BREAKDOWN BY POSITION

Type	FY 2020/21
Firefighting/EMS	39
Limited Scope Fire	2
EMS Only	5
Fire Corps	28
Resident Volunteers	6
TOTAL	80

Volunteer Cost Center Performance Measures

PERFORMANCE MEASURE	GOAL	2017	2018	2019
V1. Number of volunteers, by type, at each ISO recognized station				
Station 701				
• Officer	1	1	1	16
• Engineer	1	6	6	5
• Firefighter	3	20	20	20
Station 703				
• Officer	1	2	2	2
• Engineer	1	0	1	1
• Firefighter	3	3	2	4
Station 704				
• Officer	1	0	0	*0
• Engineer	1	0	0	*0
• Firefighter	3	1	2	*2
V2. Number of Fire Corp volunteers	20	24	26	28
V3. Net increase in volunteer firefighters	5/YR	(8)	0	*0

Performance Measure *V1 – Station 704. Station 704 recruitment continues to be a struggle. The age demographic of full-time residents in the region is one factor. The Volunteer Recruitment and Retention position is being increased from half-time to full-time position with a focus on Camp Sherman recruitment/retention.

Performance Measure V2 – The Fire Corps and its members are critical to the District maintaining a high level of service and programs for District residents. The District has a goal of at least 20 Fire Corps members. This goal was met for 2019.

Performance Measure *V3 – The shortage of volunteer firefighters is a national crisis. In addition to the decline in numbers of volunteer firefighters, the average age of those serving has increased. Recruitment and retention of volunteers is a public policy challenge. While the District was able to hire ten new volunteer firefighters in 2019, it also lost ten for various reasons. The District has increased the Volunteer Recruitment and Retention position from half-time to full-time in hopes of meeting this identified performance measure.

Additional Volunteer Accomplishments 2019/2020

- **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.** Six volunteers conduct First Aid and CPR/AED classes for the community. They taught 17 classes and educated 131 community members in Heartsaver First Aid and/or CPR for 2019.
- **Address Sign Installation.** Fire Corps volunteers install reflective address signs to help crews quickly locate addresses within the District. A total of 37 address signs were installed in 2019.
- **Car Seat Safety Checks.** Three volunteers and one staff member are certified to check child car seat safety. Two clinics were held in 2019 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 51 requests for service of smoke alarms in the community, including homes that were visited through three targeted community campaigns. Volunteers and staff installed 20 battery-powered smoke alarms, 8 carbon monoxide alarms and provided 57 batteries. The District received 300 smoke alarms and 30 carbon monoxide alarms as part of the Sound Off Fire Safety Program. When checking alarms for functionality, volunteers found that 8 smoke alarms and 3 carbon monoxide alarms 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 7 AED's were added to our community!



FRIENDLY FIREFIGHTER DEMONSTRATION AT
SISTERS CHRISTIAN ACADEMY

- **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. A grant from the City of Sisters for \$1,040 funded the File of Life Project, Senior Resource Guides, Fall Prevention Symposium and the Matter of Balance classes. 63 people attended the Senior Health Fair which included 19 presenters. In addition, an AARP Driver Safety/Car Fit class was held with 11 people attending.
- **Youth Fire Intervention Program.** The District has three trained interventionists that evaluate youth who misuse fire and establish a plan for them. No juveniles were identified in 2019 for this program.
- **Easter Egg Hunt.** Hundreds of eager egg hunters from infant to 11 years old turned out for the 41st 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 2019, 167 children received gifts. The value of gifts donated was over \$8,350.
- **Community Christmas Dinner.** The Association also hosts a community Christmas dinner on Christmas Day every year, serving over 180 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 2019, a total of 78 individuals/families were helped with a total of \$963 in gas/food vouchers and bus tickets.



PREVENTION VOLUNTEERS WITH DR. ECKSTROM AT FALL PREVENTION SYMPOSIUM



PICTURED LEFT: VOLUNTEERS AT A SPRAY THE KIDS
END OF THE YEAR SCHOOL EVENT

PICTURED RIGHT: SANTA MAKES AN APPEARANCE
AT THE ASSOCIATION FIFTH TUESDAY FAMILY
DINNER



VOLUNTEER DEPARTMENT BUDGET DETAIL

2020/2021 Fiscal Year

Expenditures by Account

General Operating Fund

Personnel Services					Proposed	Approved	Adopted
		2017/18	2018/19	2019/20	2020/21	2020/21	2020/21
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	1,200	1,200	1,200
1-14-1-52400	Other Benefits	5,598	5,916	7,297	7,297	7,297	7,297
1-14-1-53100	Payroll Taxes	289	292	300	300	300	300
1-14-1-54000	Volunteer R&R Coord-Grant	-	28,254	75,000	75,000	75,000	75,000
Total PERSONNEL SERVICES		9,687	38,262	86,397	86,797	86,797	86,797

Materials and Services					Proposed	Approved	Adopted
		2017/18	2018/19	2019/20	2020/21	2020/21	2020/21
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-14-2-50100	Election	-	1,729	-	2,600	2,600	2,600
1-14-2-50200	District Awards	7,146	9,539	11,000	8,000	8,000	8,000
1-14-2-50300	Volunteer Service Award	22,150	22,150	22,250	22,250	22,250	22,250
1-14-2-51100	Tuition/Books	62,476	43,088	70,000	46,106	46,106	46,106
1-14-2-52100	Reimbursements	21,869	31,279	46,800	28,800	28,800	28,800
1-14-2-52200	Immunizations/Tests	6,565	7,025	13,365	13,365	13,365	13,365
1-14-2-53100	Ass'n Activity Allocation	21,485	18,508	17,000	17,000	17,000	17,000
1-14-2-53200	Prevention/Special Events	2,490	2,563	2,750	5,600	5,600	5,600
1-14-2-53300	Fire Corps	10,319	9,482	15,000	13,800	13,800	13,800
1-14-2-53400	Supplies	1,641	690	2,000	750	750	750
1-14-2-54100	Honor Guard	-	-	-	-	-	-
1-14-2-54200	Chaplaincy	1,000	1,000	1,000	1,000	1,000	1,000
1-14-2-55100	Training/Conferences	5,211	4,599	6,000	6,000	6,000	6,000
1-14-2-55200	Travel/Lodging	1,477	3,503	4,000	4,000	4,000	4,000
1-14-2-55300	Per Diem	1,035	1,096	2,000	2,000	2,000	2,000
1-14-2-56200	Uniforms	3,403	4,396	11,000	2,700	2,700	2,700
1-14-2-59100	Recruitment/Retention Grant	-	14,812	130,875	130,875	130,875	130,875
1-14-2-59101	Fuels Reduction Grant	-	-	-	-	-	-
Total Materials and Services		168,267	175,459	355,040	304,846	304,846	304,846

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	\$ 1,200	
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 (33.26% + 6%) Payroll Taxes (7.65% + WBF)	\$ 75,000	50,775 20,340 3,885
TOTAL PERSONNEL SERVICES		\$ 86,797	
<u>MATERIALS AND SERVICES</u>			
1-14-2-50100	Election Costs associated with having an election for three board members.	\$ 2,600	
1-14-2-50200	District Awards Annual District awards event – caterer, venue, awards.	\$ 8,000	
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 6 RV's x 3 terms x 17 credits @ \$106-\$149 Textbooks and other class fees	\$ 46,106	41,106 5,000

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
1-14-2-52100	Reimbursements (mileage/food/supplies)	\$ 28,800	
	Resident Volunteers (6) at Station 701 @ \$350/mo.		25,200
	Volunteer Meal Vouchers for 24hr shifts (\$10@)		300
	Volunteer Public Education Coordinator Reimb.		300
	Additional allowance @ \$200/mo. 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	Prevention/Special Events	\$ 5,600	
	Fire Busters, Fire-Free weekends, fire-prevention week, safety fair, bike helmets, smoke alarm, grant expenses, etc.		
1-14-2-53300	Fire Corps	\$ 13,800	
	AED Grant Program for community		2,000
	Car Seat Grant expenses		2,000
	CPR/First Aid class supplies		6,000
	Other expenses associated with Fire Corps		3,800
1-14-2-53400	Supplies	\$ 750	
	Volunteer supplies		750
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		5,000
	Training/conferences for Board Members		1,000
1-14-2-55200	Travel/Lodging (for out of town meetings/training)	\$ 4,000	
	Board Members		1,500
	Volunteers		2,500
1-14-2-55300	Per Diem (meals for out of town conferences/meetings)	\$ 2,000	
	Board Members		500
	Volunteers		1,500

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
1-14-2-56200	Uniforms	\$ 2,700	
	Resident Volunteer Uniforms		1,750
	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		\$ 304,846	



VOLUNTEER FIREFIGHTER BILL HAYES



RACHELLE BEILER
COMPLETED FOUR
YEARS AS A
RESIDENT
VOLUNTEER
EARNING HER
PARAMEDIC AND
FIRE SCIENCE
DEGREES AND IS THE
FIRST FEMALE
RESIDENT
VOLUNTEER
LIEUTENANT FOR
THE DISTRICT.



FIRST AID TRAINING FOR LOCAL GIRL SCOUT TROOP

*“Volunteers do not necessarily have
the time; they just have the heart.”*

Elizabeth Andrew

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 \$1,007,089. 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 \$1,405,000 left to pay. The bond will be paid off in February 2027.

BUDGET SUMMARY FOR NON-DEPARTMENTAL

Expenditures	2017/18 Actual	2018/19 Actual	2019/20 Projected	2020/21 Budget
Transfers	\$506,398	\$578,690	\$369,750	\$596,717
Operating Contingency	\$0	\$0	\$200,000	\$310,827
Ending Fund Balance	\$1,703,674	\$1,610,192	\$1,634,423	\$1,007,089
TOTAL	\$2,210,072	\$2,188,882	\$2,204,173	\$1,914,633

Transfers from the Operating Budget to Reserve Funds include:

- \$161,471 Employment Reserve Fund
- \$134,826 Building Reserve Fund
- \$300,420 Equipment Reserve Fund

NON-DEPARTMENTAL BUDGET DETAIL

2020/2021 Fiscal Year

Expenditures by Account**General Fund**

Transfers					Proposed	Approved	Adopted
		2017/18	2018/19	2019/20	2020/21	2020/21	2020/21
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-90-7-57000	Transfers to Reserve Funds	506,398	578,690	423,150	596,717	596,717	596,717
	Total TRANSFERS	506,398	578,690	423,150	596,717	596,717	596,717

Contingency					Proposed	Approved	Adopted
		2017/18	2018/19	2019/20	2020/21	2020/21	2020/21
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-90-8-58000	Contingency	-	-	314,702	310,827	310,827	310,827
	Total CONTINGENCY	-	-	314,702	310,827	310,827	310,827

Unappropriated - to Fund Balance					Proposed	Approved	Adopted
		2017/18	2018/19	2019/20	2020/21	2020/21	2020/21
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-90-9-59000	Unapprop.-to Fund Balance	-	-	1,013,810	1,007,089	1,007,089	1,007,089
	Total UNAPPROPRIATED	-	-	1,013,810	1,007,089	1,007,089	1,007,089

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	\$ 596,717	
	Employment Reserve Fund		161,471
	Building Reserve Fund		134,826
	Equipment Reserve Fund		300,420
1-90-8-58000	Contingency	\$ 310,827	
	10% of operating expenses		310,827
1-90-9-59000	Unappropriated to Fund Balance	\$ 1,007,089	
	5/12 of Personnel Services		965,675
	¼ of Materials and Services		194,538
	¼ of Capital Outlay		3,125
	Less 5/12 Ambulance Revenue		(156,250)

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, 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 2019/20 budget year, the District created a side account in PERS with an initial deposit of \$1.2M to help offset its growing unfunded liabilities. In November 2019, the Board of Directors authorized joining the State and Local Government Rate Pool (SLGRP) with PERS. The estimated transitional liability for the District is \$1,124,298. The Board has made it a priority to eliminate this differential over fifteen years. The District assumes a contribution of \$81,471 into the Employment Reserve Fund for the 20/21 FY to help offset this cost.

EMPLOYMENT RESERVE FUND BUDGET DETAIL

2020/2021 Fiscal Year

Revenue					Proposed	Approved	Adopted
		2017/18	2018/19	2019/20	2020/21	2020/21	2020/21
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
2-01-0-49000	Transfer In	465,399	479,690		161,471	161,471	161,471
2-01-0-49990	Beginning Fund Balance	138,850	604,249	1,083,939	-	-	-
EMPLOYMENT RESERVE FUND REVENUE		604,249	1,083,939	1,083,939	161,471	161,471	161,471

Expenditures					Proposed	Approved	Adopted
		2017/18	2018/19	2019/20	2020/21	2020/21	2020/21
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
2-12-1-56107	PERS Reserve for Future Exp	-	-	1,000,000	81,471	81,471	81,471
2-12-1-56109	Reserved for Future Exp	-	-	83,939	80,000	80,000	80,000
EMPLOYMENT RESERVE FUND EXPENDITURES		-	-	1,083,939	161,471	161,471	161,471

EXPENDITURE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
	PERSONNEL SERVICES		
2-12-1-56107	PERS Reserve for Future Expenditures Saving to pay off Unfunded Actuarial Liabilities.	\$ 81,471	
2-12-1-56109	Reserved for Future Expenditures Unanticipated costs for labor, separation of service, vacation and retirement payouts.	\$ 80,000	

Average Side Account Earnings 2007-2018	
Year	Average Earnings/Loss
2007	10.22%
2008	-27.83%
2009	19.52%
2010	13.13%
2011	2.96%
2012	15.39%
2013	16.67%
2014	7.79%
2015	2.25%
2016	7.65%
2017	16.71%
2018	0.56%

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

2020/2021 Fiscal Year

Revenue					Proposed	Approved	Adopted
		2017/18	2018/19	2019/20	2020/21	2020/21	2020/21
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
3-01-0-49000	Transfer In	50,000	45,000	139,150	134,826	134,826	134,826
3-01-0-49990	Beginning Fund Balance	257,462	94,436	95,376	162,616	162,616	162,616
BUILDING RESERVE FUND REVENUE		307,462	139,436	234,526	297,442	297,442	297,442

Expenditures					Proposed	Approved	Adopted
		2017/18	2018/19	2019/20	2020/21	2020/21	2020/21
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
3-10-2-53413	Reserved for Future Exp	-	34,060	120,826	193,101	193,101	193,101
3-10-2-53414	Training Center	128,923	2,994	68,700	3,000	3,000	3,000
3-10-2-53415	Station 701	38,529	-	-	29,965	29,965	29,965
3-10-2-53416	Station 703	660	217	45,000	71,376	71,376	71,376
3-10-2-53417	Station 704	44,914	-	-	-	-	-
BUILDING RESERVE FUND EXPENDITURES		213,026	37,270	234,526	297,442	297,442	297,442

EXPENDITURE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
CAPITAL OUTLAY			
3-10-2-53413	Reserved for Future Expenditures	\$ 193,101	
	Unanticipated costs related to buildings and maintenance of buildings and grounds.		
3-10-2-53414	Training Center	\$ 3,000	
	Develop live-fire training prop.		3,000
3-10-2-53415	Station 701	\$ 29,965	
	Gutter repairs		3,645
	Repaint Station		26,320
3-10-2-53416	Station 703	\$ 71,376	
	Reconfigure bay doors.		
3-10-2-53417	Station 704	\$ 0	

The Station 703 bay door reconfiguration project is scheduled for completion 8/2020. No additional operating funds needed for this capital expenditure. The project added a third bay door allowing for safer exit of emergency vehicles, and quicker response from that station. Gutter repairs and repainting the station are routine maintenance costs with no additional operating funds anticipated. The live-fire training prop should also not incur any additional operating costs and allows District personnel a safe place for reliable training with live fire, as acquired structures are becoming more difficult to obtain.

EQUIPMENT RESERVE FUND BUDGET DETAIL

2020/2021 Fiscal Year

Revenue					Proposed	Approved	Adopted
		2017/18	2018/19	2019/20	2020/21	2020/21	2020/21
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
4-01-0-49000	Transfer In	-	54,000	284,000	300,420	300,420	300,420
4-01-0-49990	Beginning Fund Balance	668,287	664,607	679,607	568,564	568,564	568,564
EQUIPMENT RESERVE FUND REVENUE		668,287	718,607	963,607	868,984	868,984	868,984

Expenditures					Proposed	Approved	Adopted
		2017/18	2018/19	2019/20	2020/21	2020/21	2020/21
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
4-10-5-56103	Vehicle	3,680	41,547	650,000	250,000	250,000	250,000
4-10-5-56108	EMS Equip Reserve Future	-	-	13,000	1,675	1,675	1,675
4-10-5-56109	FIRE Equip Reserve Future	-	-	-	6,225	6,225	6,225
4-10-5-56110	Reserve for Future Expend	-	-	300,607	611,084	611,084	611,084
EQUIPMENT RESERVE FUND EXPENDITURES		3,680	41,547	963,607	868,984	868,984	868,984

Ambulance purchase replaces the oldest ambulance in the fleet. That ambulance will be de-commissioned as an ambulance, and current plans are to use it as a Firefighter Rehab vehicle. This will increase future operating costs related to insurance and maintenance of an additional fleet vehicle. iPads are being replaced due to outdated technology. This should not affect future operating costs or will be minimal.

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	\$ 250,000	
	Ambulance		250,000
4-10-5-56108	EMS Equipment	\$ 1,675	
	2 iPads		1,475
	iPad Cases		200
4-10-5-56109	FIRE Equipment	\$ 6,225	
	6 iPads		4,425
	iPad Cases		1,000
	Brush rig mounts		800
4-10-5-56110	Reserved for Future Expenditure	\$ 611,084	
	Unanticipated costs related to fleet and equipment replacement.		

TECHNOLOGY RESERVE FUND BUDGET DETAIL (DISSOLVED)

2020/2021 Fiscal Year

Revenue					Proposed	Approved	Adopted
		2017/18	2018/19	2019/20	2020/21	2020/21	2020/21
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
5-01-0-49000	Transfer In	-	-	-	-	-	-
5-01-0-49990	Beginning Fund Balance	9,001	-	-	-	-	-
TECHNOLOGY RESERVE FUND REVENUE		9,001	-	-	-	-	-

Expenditures					Proposed	Approved	Adopted
		2017/18	2018/19	2019/20	2020/21	2020/21	2020/21
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.



STAFF AND VOLUNTEERS WORK TO REMOVE A PATIENT FROM A MOTOR VEHICLE CRASH ON HWY 22 ON THE SANTIAM PASS

DEBT SERVICE FUND BUDGET DETAIL

2020/2021 Fiscal Year

Revenue					Proposed	Approved	Adopted
		2017/18	2018/19	2019/20	2020/21	2020/21	2020/21
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
7-01-0-40100	Desch Cty Tax Bond Rev	169,621	104,937	174,923	178,430	178,430	178,430
7-01-0-40200	Jeffsn Cty Tax Bond Rev	17,494	10,518	19,436	17,843	17,843	17,843
7-01-0-44120	Interest Revenue	179	396	1,200	1,200	1,200	1,200
7-01-0-49990	Beginning Fund Balance	98,476	105,895	35,730	43,842	43,842	43,842
DEBT SERVICE FUND REVENUE		285,770	221,746	231,289	241,315	241,315	241,315

Expenditures					Proposed	Approved	Adopted
		2017/18	2018/19	2019/20	2020/21	2020/21	2020/21
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
7-10-2-53600	Bond Interest Payment	34,876	32,164	29,359	26,274	26,274	26,274
7-10-2-53700	Bond Principal Payment	145,000	150,000	165,000	170,000	170,000	170,000
Total DEBT SERVICE		179,876	182,164	194,359	196,274	196,274	196,274

Debt Service Unappropriated					Proposed	Approved	Adopted
		2017/18	2018/19	2019/20	2020/21	2020/21	2020/21
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
7-90-9-59000	Unapprop. To Fund Balance	-	-	36,930	45,041	45,041	45,041
Total UNAPPROPRIATED DEBT SERVICE		-	-	36,930	45,041	45,041	45,041

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	\$ 178,430	
	Anticipated Property Tax Revenue from Deschutes County for Bond repayment		
7-01-0-40200	Jefferson County Tax Bond Revenue	\$ 17,843	
	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	\$ 43,842	

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	\$ 26,274	
	August 1, 2020 interest payment on bond debt		\$13,137
	February 1, 2021 interest payment on bond debt		\$13,137
7-10-2-53700	Bond Principal Payment	\$ 170,000	
	February 1, 2021 principal payment on bond debt		
7-90-9-59000	Unappropriated to Fund Balance	\$ 45,041	
	Amount carried over to fund next year's first payment in August prior to receiving tax income in November.		



UK EXCHANGE FIREFIGHTERS ON PAULINA PEAK FIRE

Salary Schedule

STEPS	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
Office Assistant	\$ 14.27	\$ 14.84	\$ 15.43	\$ 16.05	\$ 16.69	\$ 17.36
Cleaning/Maintenance	\$ 18.42	\$ 19.16	\$ 19.92	\$ 20.72	\$ 21.55	\$ 22.41
Mechanic	\$ 23.76	\$ 24.71	\$ 25.70	\$ 26.72	\$ 27.79	\$ 28.90
	\$ 26.61	\$ 27.68	\$ 28.78	\$ 29.93	\$ 31.13	\$ 32.38
Administrative Assistant	\$ 4,613	\$ 4,797	\$ 4,989	\$ 5,189	\$ 5,396	\$ 5,612
	\$ 55,353	\$ 57,567	\$ 59,869	\$ 62,264	\$ 64,755	\$ 67,345
	\$ 33.26	\$ 34.60	\$ 35.98	\$ 37.42	\$ 38.92	\$ 40.47
Executive Assistant	\$ 5,766	\$ 5,997	\$ 6,236	\$ 6,486	\$ 6,745	\$ 7,015
	\$ 69,191	\$ 71,958	\$ 74,837	\$ 77,830	\$ 80,943	\$ 84,181
Fire-Medic	\$ 21.46	\$ 22.32	\$ 23.21	\$ 24.14	\$ 25.11	\$ 26.11
based on 2912 hours	\$ 5,208	\$ 5,416	\$ 5,633	\$ 5,858	\$ 6,092	\$ 6,336
	\$ 62,494	\$ 64,994	\$ 67,593	\$ 70,297	\$ 73,109	\$ 76,033
Engineer-Medic Incentive	\$ 22.10	\$ 22.99	\$ 23.91	\$ 24.86	\$ 25.86	\$ 26.89
based on 2912 hours	\$ 5,364	\$ 5,579	\$ 5,802	\$ 6,034	\$ 6,275	\$ 6,526
	\$ 64,369	\$ 66,943	\$ 69,621	\$ 72,406	\$ 75,302	\$ 78,314
Shift Commander	\$ 28.24	\$ 29.37	\$ 30.55	\$ 31.77	\$ 33.04	\$ 34.36
based on 2912 hours	\$ 6,854	\$ 7,128	\$ 7,413	\$ 7,710	\$ 8,018	\$ 8,339
	\$ 82,246	\$ 85,536	\$ 88,957	\$ 92,516	\$ 96,216	\$ 100,065
Finance Manager	\$ 41.02	\$ 42.67	\$ 44.37	\$ 46.15	\$ 47.99	\$ 49.91
based on 1040 hours	\$ 3,555	\$ 3,698	\$ 3,846	\$ 3,999	\$ 4,159	\$ 4,326
	\$ 42,665	\$ 44,372	\$ 46,147	\$ 47,993	\$ 49,912	\$ 51,909
Fire Safety Manager	\$ 41.02	\$ 42.67	\$ 44.37	\$ 46.15	\$ 47.99	\$ 49.91
based on 1040 hours	\$ 3,555	\$ 3,698	\$ 3,846	\$ 3,999	\$ 4,159	\$ 4,326
	\$ 42,665	\$ 44,372	\$ 46,147	\$ 47,993	\$ 49,912	\$ 51,909
	\$ 45.84	\$ 47.67	\$ 49.58	\$ 51.56	\$ 53.62	\$ 55.77
Deputy Chief	\$ 7,945	\$ 8,263	\$ 8,594	\$ 8,937	\$ 9,295	\$ 9,667
	\$ 95,345	\$ 99,158	\$ 103,125	\$ 107,250	\$ 111,540	\$ 116,001
Fire Chief		Contractual				

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

COLA 2% (Calculated using Social Security CPI)

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)

Current Step on 7/1/2020	Name	Current Step on 7/1/2020	Name	Current Step as of 7/1/2020	Name
Captain 6++	JA	Fire-medic 6 /EI	PB	Fire-Medic 1 /EI	TM
Captain 6++	TB	Fire-medic 5 /EI	DW	Fire-Medic 6 +/EI	CM
Captain 6	RH	Exec Asst 3	JS	Fire Medic 6 /EI	MM
Fire Safety Mgr. 5	DG	Deputy Chief 6+	TC	Fire-Medic 6 /EI	DF
Office Asst. 5	SB	Mechanic 6	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	2020/21	2021/22	2022/23	2023/24	2024/25
Beginning Balance				469,607	456,507	700,514	951,841	555,708
Transfer into Reserves				236,900	244,007	251,327	258,867	266,633
Apparatus:								
<u>Station 701</u>								
Pumper	721	2002	25					
Rescue Pumper	726	1999	25				600,000	
Tender	731	2003	30					
Brush	741	2008	20					
Heavy Brush (FEPP)	745	2000	25					500,000
Ambulance	771	2015	15					
Ambulance	775	2006	15					260,000
Ambulance	776	1999	15	250,000				
Capt. Response	791	2019	10					
DC Ops Vehicle	711	2014	10				55,000	
Chief Vehicle	710	2016	10					
FSM Vehicle	780	2017	15					
RV Vehicle	Durango		20					
Staff Vehicle	Pickup	2006	20					
<u>Station 703</u>								
Interface	723	2008	25					
Tender	733	2000	30					
Brush	743	2006	20					
<u>Station 704</u>								
Pumper (Used)	724	2008	25					
Brush	744	2006	20					
Tender (FFP)	734	2005	25					
Ending Balance				456,507	700,514	951,841	555,708	62,341

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: Plans to replace an ambulance in FY 2019/20 has been delayed to FY 2020/21 and the cost increased to \$250,000.

FIRE EQUIPMENT REPLACEMENT PLAN

Equipment	Brand	Qty	Year	Est Life	2020/21	2021/22	2022/23	2023/24	2024/25
Beginning Balance					27,000	52,990	88,000	124,060	161,202
Transfer in Reserves					33,990	35,010	36,060	37,142	38,256
Equipment:									
Breathing Air Compressor	Scott	1	2019	25					
SCBA's	MSA	29	2010	15					180,000
721 Thermal Imager	Bullard	1	2010	20					
726 Thermal Imager	Bullard	1	1999	20					
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					
Mobile Data Devices	Apple	9	Various	5	8,000				
Ending Balance					52,990	88,000	124,060	161,202	19,458

EMS EQUIPMENT REPLACEMENT PLAN

Equipment	Brand	Qty	Year	Est Life	2020/21	2021/22	2022/23	2023/24	2024/25
Beginning Balance					41,000	62,630	54,909	77,856	101,492
Transfer in Reserves					21,630	22,279	22,947	23,636	24,345
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	Phillips	1	2020	15					
Spare Cardiac Monitor	Zoll	1	(do not replace)						
771 Gurney	Stryker	1	2014	10					22,000
775 Gurney	Stryker	1	2014	10					22,000
776 Gurney	Stryker	1	2017	10					
Spare Gurney		1	(do not replace)						
CPR Compression System	Lucas 2	2	2011	10		30,000			
Ending Balance					62,630	54,909	77,856	101,492	81,837

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 911 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 that receive a salary and are 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.

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.

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.

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.

SCBA – Self-Contained Breathing Apparatus, sometimes referred to as a compressed air breathing apparatus is a device worn by rescue workers, firefighters, and others to provide breathable air in an immediately dangerous to life or health atmosphere.

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.

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		
<p>A public meeting of the Sisters-Camp Sherman Rural Fire Protection District will be held on June 16, 2020 at 5 pm electronically via GoToMeeting. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020 as approved by the Sisters-Camp Sherman Rural Fire Protection District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained by contacting our Administration office at 541-549-0771 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 the preceding year. Due to the COVID-19 Pandemic, the GoToMeeting information for citizen testimony to be heard at the meeting may be requested by contacting Julie at (541) 549-0771 or spor@sistersfire.com.</p>				
Contact: Julie Spor		Telephone: 541-549-0771 Email: spor@sistersfire.com		
FINANCIAL SUMMARY - RESOURCES				
TOTAL OF ALL FUNDS	Actual Amount 2018-2019	Adopted Budget This Year 2019-2020	Approved Budget Next Year 2020-2021	
Beginning Fund Balance/Net Working Capital	3,172,860	3,488,400	2,409,445	
Fees, Licenses, Permits, Fines, Assessments & Other Service	411,334	424,000	484,461	
Federal, State & all Other Grants, Gifts, Allocations & Donations	114,672	270,375	485,525	
Revenue from Bonds and Other Debt	0	0	0	
Interfund Transfers / Internal Service Reimbursements	578,690	423,150	596,717	
All Other Resources Except Current Year Property Taxes	143,621	126,700	98,700	
Current Year Property Taxes Estimated to be Received	2,728,983	2,935,296	2,991,145	
Total Resources	7,150,160	7,667,921	7,065,993	
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION				
Personnel Services	2,157,421	3,487,319	2,442,620	
Materials and Services	651,623	872,208	1,013,369	
Capital Outlay	67,325	820,071	488,400	
Debt Service	182,164	194,359	196,274	
Interfund Transfers	578,690	423,150	596,717	
Contingencies	0	314,702	310,827	
Special Payments	0	0	0	
Unappropriated Ending Balance and Reserved for Future Expenditure	3,512,937	1,556,112	2,017,786	
Total Requirements	7,150,160	7,667,921	7,065,993	
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	604,629	686,944	707,122	
FTE	3.00	3.00	2.80	
Operations	1,753,622	1,999,736	2,242,739	
FTE	10.00	10.00	10.00	
Maintenance	225,578	274,781	240,644	
FTE	0.73	0.75	0.35	
Volunteers	213,721	441,437	391,643	
FTE	0.35	0.55	0.55	
Non-Departmental	578,690	1,751,662	907,544	
FTE	0.00	0.00	0.00	
Employment Reserve Fund	0	1,083,939	161,471	
FTE	0.00	0.00	0.00	
Building Reserve Fund	37,270	234,526	297,442	
FTE	0.00	0.00	0.00	
Equipment Reserve Fund	41,547	963,607	868,984	
FTE	0.00	0.00	0.00	
Technology Reserve Fund	0	0	0	
FTE	0.00	0.00	0.00	
Debt Service Fund	182,164	194,359	196,274	
FTE	0.00	0.00	0.00	
Total Requirements	3,637,221	7,630,991	6,013,863	
Total FTE	14	14	14	
STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *				
<p>The District was awarded a Volunteer Recruitment and Retention Grant for \$205,875 and has applied for an Assistance to Firefighter's Grant in the amount of \$218,000 for SCBA fleet replacement. The District is budgeting to replace one ambulance and is setting aside money in the PERS Reserve for Future Expenditure in the Employment Reserve Fund to help offset the transitional liability incurred from joining the State and Local Government Rate Pool with PERS.</p>				
PROPERTY TAX LEVIES				
	Rate or Amount Imposed 2018-2019	Rate or Amount Imposed This Year 2019-2020	Rate or Amount Approved Next Year 2020-2021	
Permanent Rate Levy (rate limit \$2.7317 per \$1,000)	\$2.7317	\$2.7317	\$2.7317	
Local Option Levy				
Levy For General Obligation Bonds	\$117,660	\$206,765	\$213,341	
STATEMENT OF INDEBTEDNESS				
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1		
General Obligation Bonds	\$1,405,000	\$0		
Other Bonds	\$0	\$0		
Other Borrowings	\$0	\$0		
Total	\$1,405,000	\$0		

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

To assessor of Deschutes/Jefferson County

**FORM LB-50
2020-2021**

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions 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

PO Box 1509

Sisters

OR

97759

Mailing address of district

City

State

ZIP code

Date submitted

Roger Johnson

Fire Chief

541-549-0771

rjohnson@sistersfire.com

Contact person

Title

Daytime telephone number

Contact person e-mail address

CERTIFICATION— You **must** check one box if you are 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		
		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		Excluded from Measure 5 Limits
3. Local option capital project tax	3	0		
4. City of Portland Levy for pension and disability obligations	4	0		Dollar Amount of Bond Levy
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a			0.00
5b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	5b			213,341
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c			213,341

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	ORS Authority**	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 ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.

150-504-073-7 (Rev. 10-01-19)

Form LB-50 (continued on next page)

(see the back for worksheet for lines 5a, 5b, and 5c)
File with your assessor no later than JULY 15, unless granted an extension in writing.

RESOLUTION 2019-2020-009**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 2020-2021 General Fund, Employment Reserve Fund, Building Reserve Fund, Equipment Reserve Fund, and Debt Service Fund in the amount of \$7,065,993 now on file at the Deschutes County and Jefferson County Assessor's Office.

MAKING APPROPRIATIONS

General Fund		Employment Reserve Fund	
Administration	\$ 707,122	Reserved for Future Exp	\$ 80,000
Operations	\$2,242,739	PERS Reserved for Future Exp	<u>\$ 81,471</u>
Maintenance	\$ 240,644	Total:	\$ 161,471
Volunteers	\$ 391,643		
Contingency	\$ 310,827	Building Reserve Fund	
Transfers to Reserve Funds	\$ 596,717	Capital Outlay	\$ 104,341
Unappropriated Ending Fund Balance	<u>\$1,007,089</u>	Reserved for Future Exp	<u>\$ 193,101</u>
Total:	\$5,496,781	Total:	\$ 297,442
Debt Service Fund		Equipment Reserve Fund	
Debt Service	\$ 196,274	Capital Outlay	\$ 250,000
Unappropriated Ending Fund Balance	<u>\$ 45,041</u>	Reserved for Future Exp	<u>\$ 618,984</u>
Total:	\$ 241,315	Total:	\$ 868,984

Total Appropriations, All Funds	\$5,040,307
Total Unappropriated and Reserve Amounts, All Funds	<u>\$2,025,686</u>
TOTAL ADOPTED BUDGET	<u>\$7,065,993*</u> (*amounts with asterisks must match)

IMPOSING THE TAX

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

- (1) At the rate per \$1,000 of assessed value of \$2.7317 for operations; and
- (2) In the amount of \$213,341 for bonds;

and that these taxes are hereby imposed and categorized for tax year 2020-2021 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.....	\$213,341

The above resolution statements were approved and declared adopted on this 16th day of June 2020.

Chuck Newport, President

Bill Rainey, Vice President

Kristie Miller, Director

Jack McGowan, Secretary/Treasurer

Roger White, Director