

SISTERS-CAMP SHERMAN RURAL FIRE PROTECTION DISTRICT



PHOTO TAKEN BY DISTRICT FIREFIGHTERS WHILE DEPLOYED TO DETROIT/DANHA LABOR DAY FIRES 2020

Fiscal Year
2021-2022

Adopted Budget Document

Sisters-Camp Sherman Rural Fire Protection District
Sisters, Oregon

"Protecting Life and Property through Quality Service"



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INTRODUCTION

Welcome to the proposed budget of the Sisters-Camp Sherman Rural Fire Protection District for the Fiscal Year 2021-22 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.

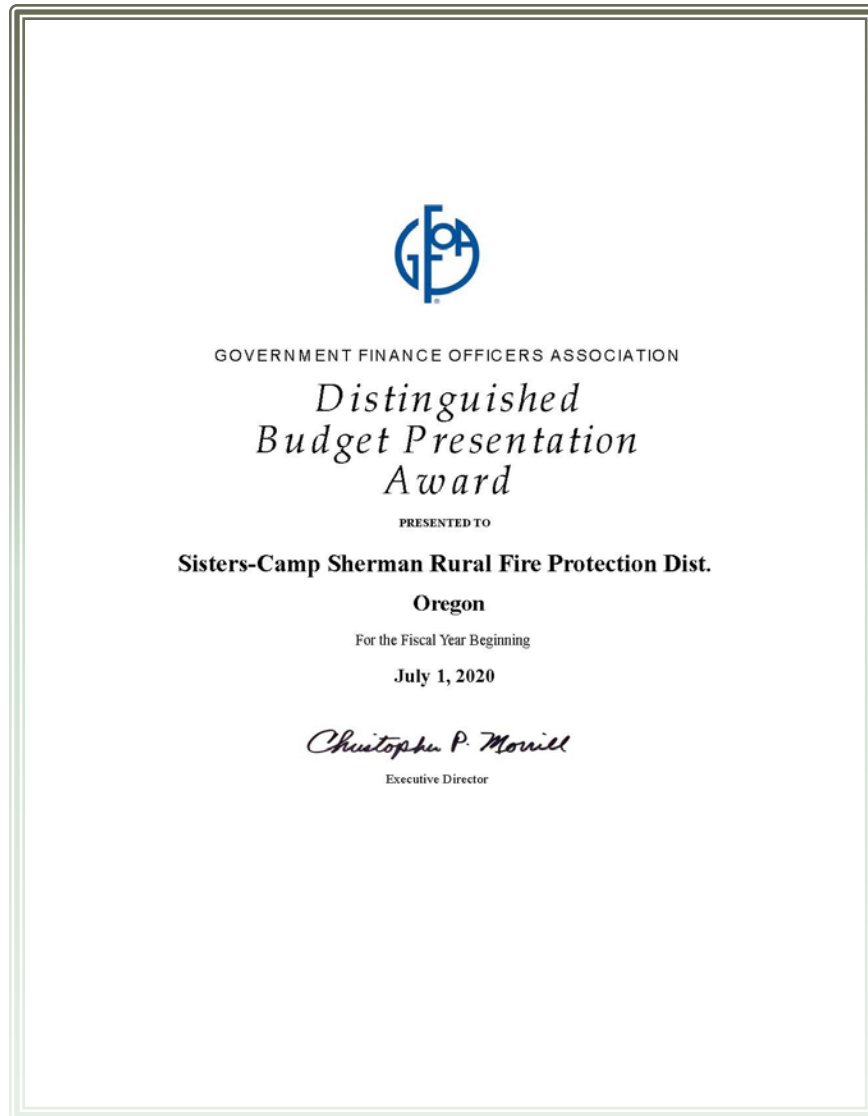
We hope you will find the information helpful and bring an open budget discussion. The District strives to provide transparency in its finances, and encourages community participation in deciding the priorities of the District.



Firefighters from the District participated in a local Sparrow Club fundraiser to help raise funds for a local child battling cancer.



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, 2020. 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, 2025</i>
Position 2: Roger White	<i>June 30, 2025</i>
Position 3: Jack McGowan (Secretary/Treasurer)	<i>June 30, 2025</i>
Position 4: Chuck Newport (President)	<i>June 30, 2023</i>
Position 5: Bill Rainey (Vice President)	<i>June 30, 2023</i>

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.

BUDGET COMMITTEE

Term Expires

Ken Jones	<i>June 30, 2024</i>
Daly Haasch	<i>June 30, 2024</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
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ENGINE 726 WITH 741 AT THE DISTRICT'S LOCUST STREET TRAINING SITE

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 primarily used for Fire District storage.



STATION 703 – SQUAW CREEK CANYON RECREATIONAL ESTATES SUBDIVISION

17233 Buffalo Drive – Sisters, Oregon

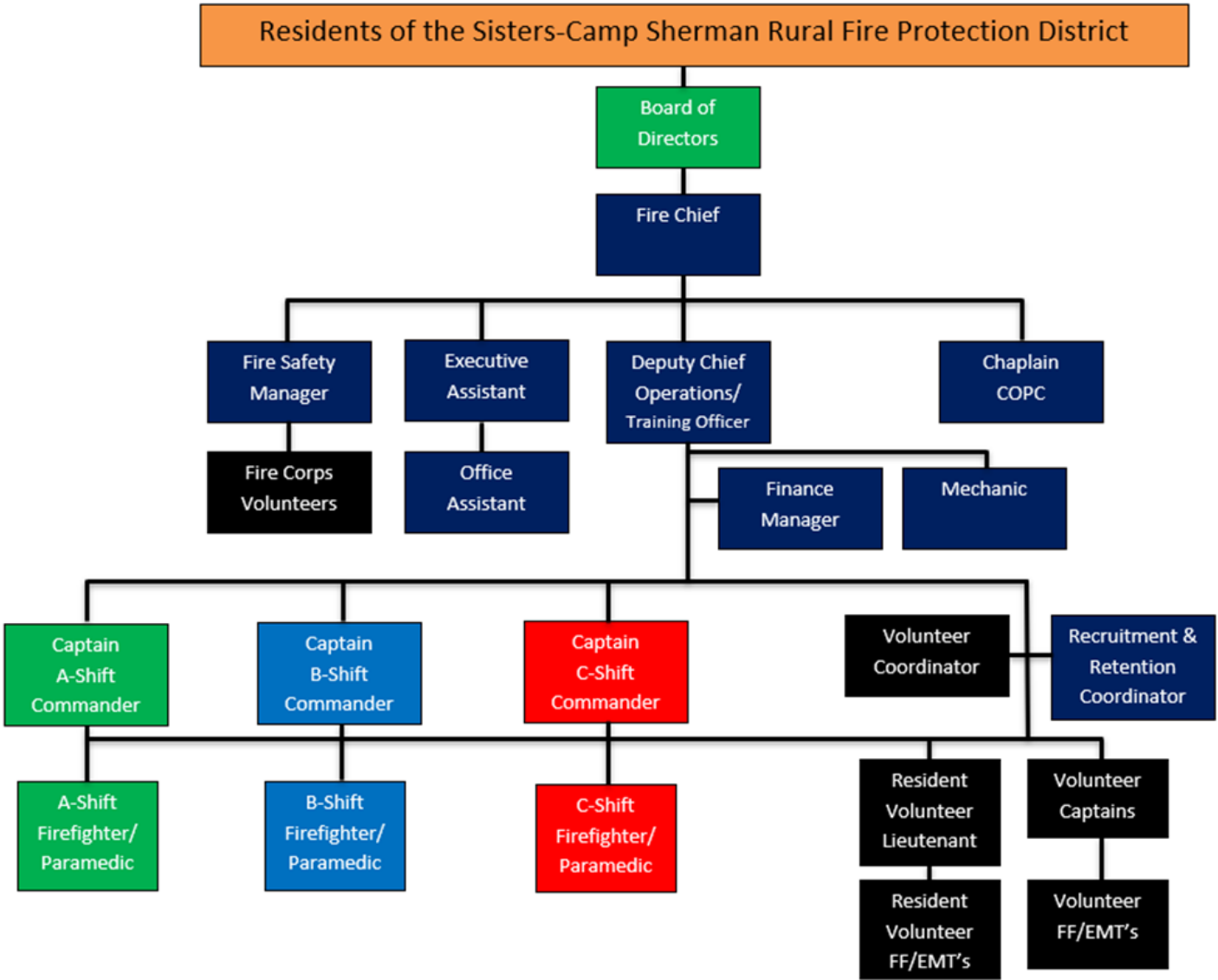


STATION 704 – CAMP SHERMAN

13033 SW FS Road 1419 – Camp Sherman, Oregon

ORGANIZATIONAL CHART

Organization Chart



PERSONNEL SUMMARY

PAID PERSONNEL BY DEPARTMENT	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Budget 2020/21	Budget 2021/22
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	0.40	0.25	0.00	0.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Part Time Office Assistant	0.00	0.00	0.12	0.25	0.30	0.60
Operations						
Deputy Chief of Operations	1.00	1.00	1.00	1.00	1.00	1.00
Part Time – Training Officer	0.00	0.25	0.25	0.00	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	0.20	0.33	0.33	0.00	0.00	0.00
Maintenance						
Part Time - Mechanic	0.21	0.40	0.25	0.25	0.25	0.25
Part Time - Cleaning Staff	0.07	0.08	0.08	0.10	0.10	0.10
Part Time - General Maintenance	0.38	0.40	0.40	0.40	0.40	0.00
Volunteers						
Recruitment & Retention Coordinator	0.00	0.00	0.00	0.50	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
	13.91	14.51	14.38	14.30	14.10	14.50

SUMMARY OF PERSONNEL CHANGES

Review of the Past Year

The Office Assistant position increased hours to 780 for the year to help facilitate work flow in the administration office. The Volunteer Recruitment and Retention position was increased to full-time as of November 2020.

Planning for the Upcoming Fiscal Year

The District plans to add one additional Office Assistant this FY at 15 hours per week if the Cloverdale Levy passes. This position will assist in overall office operations as a result of the Shared Services Agreement with Cloverdale R.F.P.D. Costs for this position are included in the Administration Personnel Services budget.

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, Vice President, Secretary/Treasurer and two 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 15 non-temporary employees including 6 Engineer/Paramedics, 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 volunteers including Fire/EMS Volunteers (44) Resident Volunteers (7) and Fire Corps members (31).



TOP 10 IN SISTERS



BLACK BUTTE RANCH



SISTERS HIGH SCHOOL



LAIRD SUPERFOOD



RAY'S FOOD PLACE

TOP 10 TAXPAYERS IN SISTERS

Source: Deschutes County Assessor's Office

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

TOP 10 EMPLOYERS IN SISTERS

Source: EDCO 2021 Sisters Economic Profile

1. Black Butte Ranch 375
2. Sisters School District 147
3. Laird Superfood..... 132
4. Rays Food Place 53
5. Three Creeks Brewing 50
6. Sisters Coffee Company..... 46
7. Metabolic Maintenance..... 39
8. Five Pine Lodge & Conf. Center .. 38
9. McDonalds..... 38
10. Bi-Mart 37



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 (renamed Faith, Hope, and Charity in the early 1840's by Methodist Missionaries out of Salem, Oregon) – exceed 10,000 feet.

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



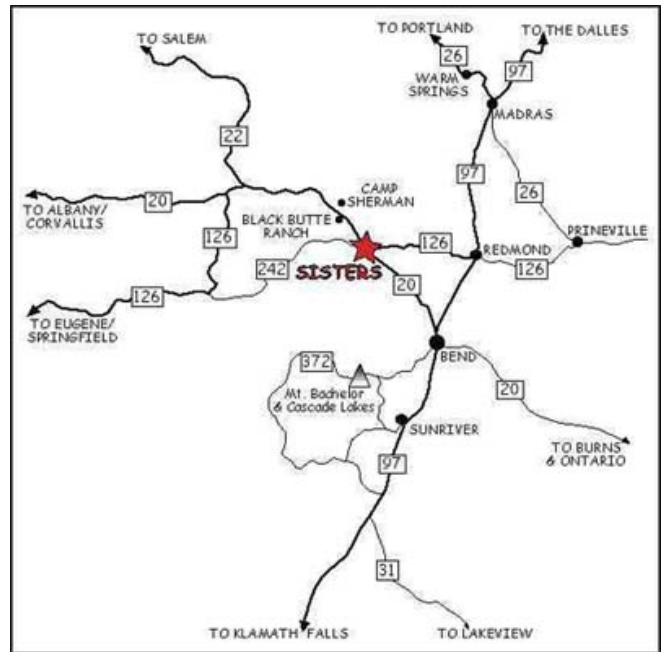
Landmark Hotel Sisters built in 1912 now called Sisters Saloon in downtown Sisters, Oregon.



Sisters is a village-style, family values-centered community. The city has outstanding small class-sized schools known for their innovative educational programs as well as a thriving arts culture. Thanks to expanding and well-organized forest trail systems, there is ready access to a diverse array of outdoor recreation activities including hiking, biking, skiing, fishing, and equestrian. And, the community is philanthropic to its core, offering continuous support for local schools, arts and

culture organizations, local events, and the citizens with countless hours of volunteerism. Sisters is proud to host such world-renowned events as [The Sisters Outdoor Quilt Show](#), [The Sisters Rodeo](#), and [The Sisters Folk Festival](#) – all of which attract growing audiences of new visitors each year. Source: *Economic Development of Central Oregon (EDCO 2021 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.

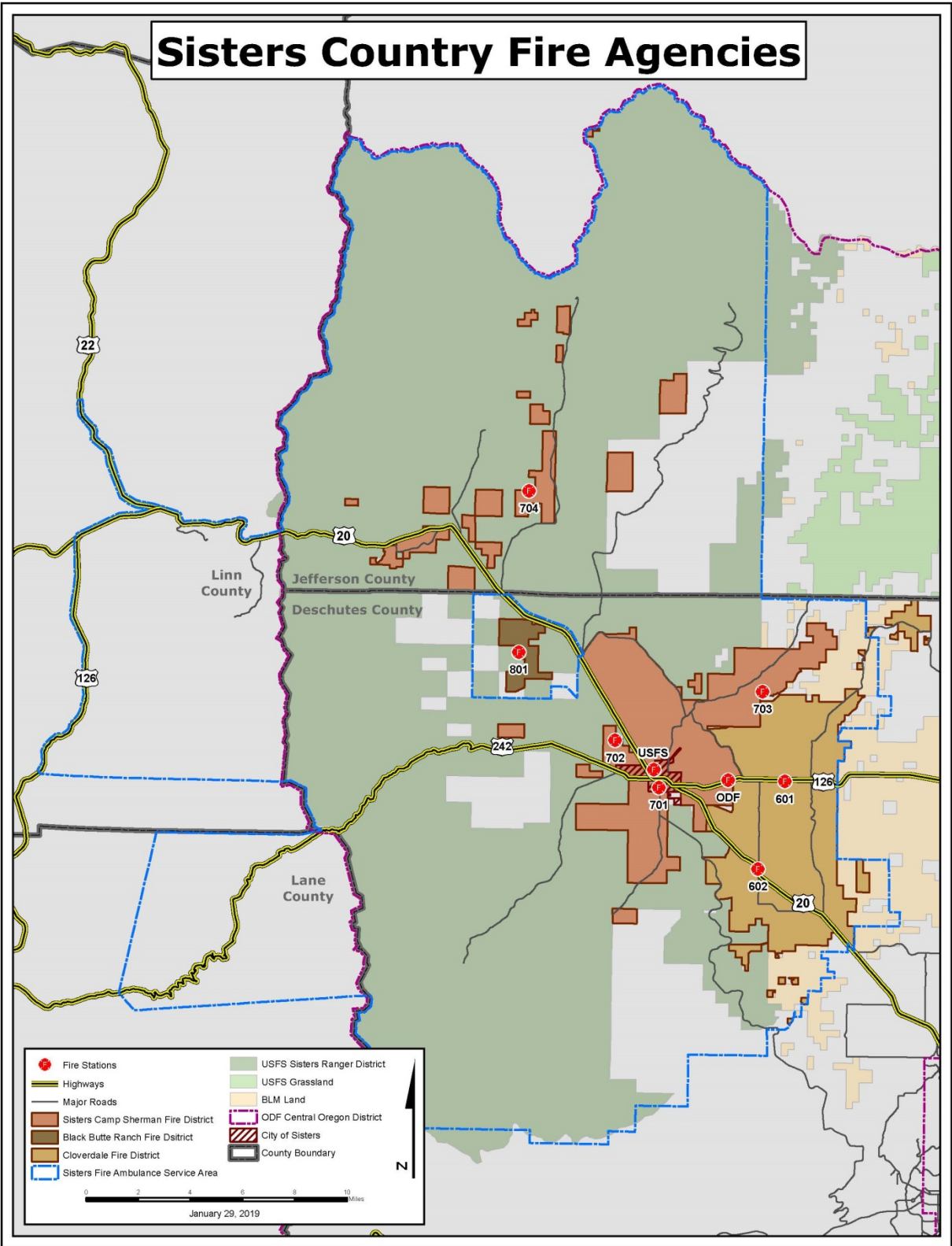


Hoodoo is a ski resort located near the summit of Santiam Pass on Highway 20. While outside the Fire District boundaries, the ski resort is located inside the District's ambulance service area.



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.



BUILDING FAMILIARIZATION AND AERIAL LADDER TRAINING WITH BLACK BUTTE RANCH FIRE DISTRICT.

The District's Volunteer Recruitment and Retention Coordinator, hired under a FEMA SAFER grant for a four-year period from 2018-2022 was transitioned from a part-time to a full-time position last year. 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.

BUDGET MESSAGE

Budget Committee Members and Citizens:

I am pleased to present to you the proposed budget for Fiscal Year 2021/22 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.

Five strategic goals adopted by the Board of Directors in 2021 have been our guide throughout the budget preparation process. Detailed information on the strategic goals can be found on page 35.



Key Economic Factors and Assumptions

The median home value in Sisters is \$607,441. Sisters home values have gone up 21.6% over the past year. According to a report from redfin.com, the Sisters housing market is somewhat competitive with homes selling in an estimated 13 days of coming on the market. Compared to the rest of the country, Sisters' cost of living is 29.6% higher than the U.S. average. The World Population Review lists Oregon as the fourth-highest cost of living in the U.S. with an index of 134.6. The Deschutes County Assessor is projecting a 6% increase in assessed value in 2021/22 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 125 permits for single family homes in 2020 as well as 14 permits for new construction on commercial buildings. The total additional valuation is estimated at \$35,975,806. 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.

FISCAL YEAR 2021-2022

The proposed operating budget for fiscal year 2021/2022 is \$5,634,174. The proposed budget includes a 6% increase in taxable assessed value, and assumes a 94% tax collection rate.

The Personnel Services categories include step increases for permanent employees and a 1.0% cost of living adjustment. Twelve 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 will receive cost of living adjustments. Employees may also receive longevity incentives depending on their length of service with the District.

Health insurance premiums did not increase this budget year. The District stayed with the Oregon Fire Chiefs Association (OFCA) group with health coverage plans remaining under Regence and dental plans remaining on MODA. Prescription coverage saw slight changes and is also covered by Regence. The OFCA plan added a MASA benefit free of charge for all employees. Medical Air Services Association (MASA), is an international company that provides life-saving emergency assistance from home or while traveling anywhere in the world.

The District's PERS liability continues to be a focus with its account funded at only 48% as of December 31, 2019.


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.

Expenditures

Personnel Services

The proposed operating budget for Fiscal Year 2021/22 is \$5,634,174 including fund transfers. Personnel services account for 46% of the total budget at \$2,610,365. This represents a 6.4% increase over last year's budget. Approximately 2.9% of that increase is \$77,178 split between the Administration and Operations Departments in anticipation of entering into a shared services agreement with the Cloverdale Fire District. The agreement for shared services and related costs are dependent upon Cloverdale Fire successfully passing a levy on the May 2021 ballot. If the levy does not pass, the District would not see additional expenses in these Departments. 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 currently has six resident volunteer firefighters and 75 volunteer firefighters, EMS, and fire corps volunteers. This budget includes funding to add one additional resident volunteer firefighter position in 2021.

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 2021/22 budget. Based on that



In 2020, the District
responded to 1,131
emergency incidents.

review, changes were made to the salary and step schedule resulting in a 0.5% salary increase for most employees. Changes were also made to the longevity pay schedule for employees serving 10, 15, and 20 years. This change resulted in a 1% salary increase for our most senior employees. Lastly, employees received a 1% cost-of-living adjustment. Based on the completion of college coursework and training accomplishments of the Executive Assistant in her transition to Finance Manager, a new wage scale was created for this budget to reflect a scale more consistent with like positions in Central Oregon. The Deputy Chief position also saw an adjustment to the overall salary based on comparable positions in Central Oregon. For FY 22/23 the Board of Directors have approved a cost-of-living adjustment for all employees based on the average of Social Security, CPI U and CPI W with a minimum increase of 2% and maximum increase of 4%.

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 rates did not increase for this budget year.

PERS: The District participates in the Oregon Public Employees Retirement System (PERS). PERS contracts with Milliman and Associates to provide independent agency audits of retirement accounts. As of December 31, 2019 the District was an independent employer, but joined the State and Local Government Rate Pool (SLGRP) effective January 1, 2020. As of December 31, 2019 the District's funded status and unfunded liability as an independent employer was 48%. The value of the District's PERS side account as of December 31, 2019 was \$1,533,836.

Pension Assets (12/31/19)	\$3,500,198
Actuarial Accrued Liabilities	\$7,241,451
Underfunded	\$3,741,253

Upon joining the SLGRP, a transition liability or surplus was calculated to ensure that each employer entered the pool on a comparable basis. The transition liability is maintained separately from the SLGRP, and is reduced by contributions and increased for interest charges at the assumed interest rate. As of December 31, 2019 the District's total transition liability was \$1,690,929. The Board has made it a priority to eliminate this transition liability over fifteen years and made an initial deposit in the 20/21 budget of \$81,471. The District assumes a contribution of an additional \$78,000 into the Employment Reserve Fund for FY 21/22 for transitional liability.

Materials and Services & Capital Outlay

Materials and Services account for 15.7% of the budget at \$882,798 with Capital Outlay accounting for 3% at \$170,239. The Capital Outlay budget assumes receiving an AFG Grant for a multi-agency mobile and portable radio replacement in the amount of \$149,914. If the grant is not received, the District will not expend these funds. Also included in Capital Outlay is pagers for new volunteers and a Firecom base station and headsets for Engine 726. Facilities and Equipment Master Plans created in 2016 are continually updated. 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 fifth 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 2021/22 budget year total \$180,000 for principal and \$23,095 for interest. The current principal amount owed is \$1,235,000 at the beginning of the budget year and will end with \$1,055,000 at the end of the budget year. The purpose of the debt obligation is for a new/remodeled main fire station in 2007.

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 \$326,443. (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 \$1,074,084 for the projected Ending Fund Balance.

Fund Transfers

Staff is proposing to transfer \$570,245 into the Reserve Funds from the Operating Fund. Employment Reserve Fund to receive \$163,680 (\$78,000 in PERS Reserve plus \$85,680 reserved for use to cover expenses resulting from staffing changes if the Cloverdale Levy isn't passed), Building Reserve Fund to receive \$89,100, and Equipment Reserve Fund to receive \$317,465.

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 funds in the Employment Reserve Fund PERS Reserve to help offset the transitional liability created when the District joined the State and Local Government Rate Pool (SLGRP). This budget assumes an additional \$78,000 will be set aside for that same purpose.
- The District is anticipating the receipt of Ground Emergency Medical Transportation (GEMT) funds estimated at \$20,000. This is a reduction in the amount the District has received previously, and is due to a reduced number of Medicaid Fee for Service (FFS) transports in 2020. 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. Changes were made to the GEMT program in 2021 that will

likely increase revenue to the District. The District hasn't received any formal estimates of how much additional revenue will be received, so the District is being conservative on GEMT revenue forecasts until more information is available.

- The District continues to work closely with our neighboring fire districts, and 2020 provided new opportunities for expanded coordination with the Cloverdale Fire District. The Board of Directors for the two Districts authorized the creation of a workgroup to analyze opportunities for enhanced coordination. The workgroup completed their work in early 2021 recommending the Cloverdale Fire District seek voter approval of a local option levy, and enter into a shared services agreement with the Sisters-Camp Sherman Fire District. In anticipation of the levy's approval, this budget reflects receiving an estimated \$77,000 contract fee from Cloverdale Fire District for the services it would receive from the District. If the Cloverdale Fire District local option levy does not pass, the District will not enter into a shared service agreement and will not receive the contract fee.
- In an effort to continue focus on community preparedness on wildfire, flooding and other severe weather events, the District has set aside funds in the Administration Materials and Services department for spring and fall preparedness campaigns.
- The Finance Manager has reduced contract fees for this budget year as the Executive Assistant continues to transition over to that role.
- The District's property and liability insurance rates have increased 15% due to the catastrophic wildfires in Oregon last fall.
- Funds have been set aside in the Administration Capital Outlay budget for adding an additional server at the main fire station to allow for seamless communication with the Cloverdale Fire District if their levy passes and the two Districts enter into a shared services agreement.
- The Operations Department Personal Protective Gear budget was reduced this year back in line with prior years. It was increased in the 20/21 budget to purchase a second set of turnouts for career line staff.
- The District has applied for a regional Assistance to Firefighters Grant (AFG) to replace mobile and portable radios. The expense, including the District's portion of the required match, is included in the Maintenance Department Capital Outlay budget.
- The District is planning to purchase additional G4 800 megahertz pagers for new volunteer personnel as well as upgrade the wireless radio base station and Bluetooth headsets in Engine 726. These costs are also included in the Maintenance Department Capital Outlay budget.
- Two of the District's six resident volunteers completed their program during 20/21 and this budget assumes adding three new resident volunteers to the program.

- A Board goal for FY 20/21 was to evaluate emergency response performance and staffing levels and recommend staffing changes or enhancements. During the process, staff has identified areas where station staffing could be improved. If the Cloverdale levy passes and the Cloverdale and Sisters-Camp Sherman Fire Districts enter into a shared services agreement, the new staffing model created by the agreement will correct the issues identified. If the levy fails, the District has set aside funds in the Employment Reserve to supplement personnel costs in the Operations Department to implement recommended staffing changes. If the levy passes, those funds would not be used.
- The Building Reserve Fund includes funding for adding/replacing washer and dryer units in the apparatus bay and crew quarters, adding exterior outlets for heat tape and carpet replacement at Station 701. In addition, propane radiant heat will be added to the bays at Station 703.
- Funds have been set aside in the Equipment Reserve for purchasing equipment based on the District's Equipment Replacement Schedule and to add equipment to new vehicles purchased. The following equipment is planned for in this budget: CPR Compression System, blade set for Engine 726 Holmatro tool, large diameter hose and appliances, hose bed covers for Engines 723, 724 and 726 and a thermal imaging camera for Engine 724.
- Budget assumes continuation and approval of the following grants:

FEMA AFG Grant for Communications Equipment	\$143,100
FEMA SAFER Grant for Volunteer Recruitment and Retention	\$205,875
OSFM Wildfire Prevention and Preparedness Grant.....	\$114,360

2020-2021 History

Total revenue for the District is expected to exceed budgeted levels this year due to increased property tax collections, receipt of FY 18/19 and 19/20 Ground Emergency Medical Transport (GEMT) funds, the sale of surplus equipment and worker's compensation program refunds. 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 Operating Fund Balance for 2020/21 was \$1,640,590, which was about 0.38% more than projected. This increase was attributable to lower material costs, increased property tax revenue and income that exceeded projections.

Ambulance revenue in 2020/21 is expected to meet the budget forecast of \$375,000. Current revenue is \$356,274 as of April 26, 2021. The number of ambulance transports increased slightly (1.5%) over the previous year. 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 \$170,690. The District assumes 50% allowance for uncollectible amounts, leaving a net receivable of \$85,345. Most of these are current accounts. Approximately 17% of these accounts are older than 60 days.

2020 was an extremely challenging year for the District, as well as the entire state and country, as COVID-19 spread throughout the world and our local community. The pandemic impacted the health and security of our residents, and required significant changes to how the District responded to emergency incidents. The District office was closed to visitors and staff were required to wear extensive protective clothing and respirators while responding to medical emergencies. The District also changed how community services were provided to account for enhanced statewide safety measures. District administrative staff shifted to remote work during the peaks of the virus, and volunteer trainings were held remotely. While many of the District's regular special events and prevention and safety activities were modified, there were no interruptions in service as a result of COVID-19.

2020 also brought the most catastrophic wildfires to Oregon since 1936, when strong east winds fanned wildfires destroying towns, burning over one million acres, destroying 4,000 homes and killing 11 people. The District was threatened by two wildfires (The Lionshead Fire north of Camp Sherman and the Green Ridge Fire to the east of Camp Sherman), each started by lightning on August 16. The Green Ridge Fire was contained prior to the strong Labor Day east winds developed. Due to the location of the Green Ridge Fire, had it not been contained prior to Labor Day, the community of Camp Sherman in the District would have suffered severe damage. The Lionshead Fire was fanned by strong east winds and crested the summit of the Cascade Mountains and moved to the west, destroying most of the town of Detroit and homes in Idanha. The District deployed firefighters and equipment to Detroit and Idanha in the days after the initial fire front passed and were able to prevent further loss of property through their efforts.

POTENTIAL FOR FUTURE ADVERSE BUDGET IMPACTS

While there was a lot of uncertainty in 2020 regarding the impacts of the COVID-19 Pandemic on the local economy, 2021 is projected to be more stable due to a multitude of factors. The amount of federal stimulus and the rapid development of vaccines has kept Oregon and Central Oregon economies strong throughout 2020. Expanded remote work options, low interest rates and a low supply of residential housing have combined to drive home prices to historic levels. The District's two main sources of income, property taxes and ambulance user fees, have increased the past year providing financial stability for the District.

In addition to what we have seen locally, the Oregon Office of Economic Forecast prepares quarterly economic and revenue forecasts for the state. While the state revenue forecast is based more on projected income tax collections than property tax collections, it does provide insight to the overall strength of the state economy. The most recent economic forecast issued was the March 2021 forecast. In part, the forecast identified that, "The Oregon economy is emerging from a dark winter. The resurgent virus of



C-SHIFT REMEMBERS THE EVENTS OF SEPTEMBER 11, 2001 ON A SMOKY AFTERNOON IN SISTERS.

a few months ago is in full retreat. The outlook brightens with every inoculation. The stage is set for stronger economic growth this year and next year than the U.S. has experienced in decades, possibly generations. The combination of increased vaccinations, large and swift federal policy responses, and a more resilient underlying economy, results in a cycle unlike anything experienced before.”

While the local housing market and economic indicators all point toward strong and stable funding for the District in the coming year, the District maintains a watchful eye on revenue collections throughout the year. Potential areas to watch in the coming year would include:

1. A decline in new housing starts or a lowering of the assessed value of properties within the District.
2. A resurgence of the COVID-19 virus with variants not protected by current vaccines.
3. Decrease in ambulance revenue from transports or GEMT reimbursement.
4. A decrease in property tax collections.

The challenges of 2020 in many ways made the District more resilient. The District has expanded remote training and meeting capabilities, enhanced policies and practices for pandemic response and maintains adequate supplies of personal protective equipment. The District also maintained all of our career staff and expanded our volunteer force in the past year. The District continues to provide exceptional emergency and community services through a dedicated group of career and volunteer staff. The District maintains adequate reserve funds to maintain facilities, purchase fire engines and equipment when needed. The District also is continuing to focus on the PERS unfunded liability in an effort to provide reasonable PERS rates for the future.

Respectfully Submitted,

Roger Johnson

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



*Lionshead Fire pre-dawn September 10, 2020 –
Photo Credit Barrage Studios*

BUDGET PROCESS

The Fire District Board of Directors and management staff value stewardship of public funds. Creating transparency in the budget process provides credibility and trust within the Fire District and in the community. Management staff encourage members of the Fire District and the public to participate in the budget process. The process for the District begins with appointment of the budget officer and the approval of the budget calendar. The Budget Officer for the 2021/22 Fiscal Year is Fire Chief Roger Johnson. The process of appointing the budget officer and approving the budget calendar takes place at a regularly scheduled public meeting of the Board of Directors. All public meetings for the District are advertised in the weekly publication of the *Nugget Newspaper*. In addition, public meeting notices are posted at the post offices in Sisters and Camp Sherman communities monthly, and on the District's website.

The internal 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 this initial process. 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.

During the initial process, the budget team reviews the status of the District's Strategic Plan goals and objectives reviewing which critical tasks have been completed, and which ones are outstanding. The team prepares a draft of priority goals for the proposed budget, which is presented to the Board of Directors for adoption at a regularly scheduled board meeting. Once the goals are adopted by the Board, the budget team prepares and reviews the proposed budget linking budget decisions to the identified goals 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.

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.

If changes in appropriated expenditures become necessary after budget adoption, the District may amend the budget. The Oregon Department of Revenue outlines the method to be used based on the budgetary change needed. If the change involves a new fund or a new appropriation category, a supplemental budget is usually required. A transfer of funds from one fund to the other, or within the same fund may be done by board resolution. The process and preparation of a supplemental budget depends on the size of the change in the adopted expenditures. For this purpose, fund expenditures do not include unappropriated ending fund balance, amounts reserved for future expenditures, interfund

transfer or contingency amounts. If the change will adjust fund expenditures by 10 percent or less, the supplemental budget may be adopted at a regularly scheduled meeting of the Board of Directors. If the change will adjust fund expenditures by more than 10 percent, or will create a new fund or a new appropriation category, then a public hearing must be held and public comment taken prior to adoption of the supplemental budget. In either case, the budget committee is not required to be involved.

A five-year budget forecast is completed by the Executive Assistant and Finance Manager twice annually: once after the budget is adopted, and again after the annual audit is completed. The five-year forecast is used by management staff to review trends and potential impacts to future budgets. The forecast assumes a conservative 5% increase in property taxes, a 3% increase in personnel services and materials and services and actual debt service scheduled payments. It also includes reserve fund allocations based on the District's Apparatus, Fire Equipment and EMS Equipment Replacement Schedules and Board direction regarding major funding priorities. A summary of the District's current five-year forecast is included on page 102.



BUDGET CALENDAR

BUDGET CALENDAR FOR FISCAL YEAR 2021/22

Appoint Budget Officer and Approve Budget Calendar	February 16, 2021
Budget Team Meetings: Goal Setting/Adoption	Mar – April, 2021
Print 1 st Notice of Budget Committee Meeting	May 5, 2021
Deliver Proposed Budget to Committee	May 7, 2021
Print 2 nd Notice of Budget Committee Meeting	May 12, 2021
Budget Committee Meets	May 18, 2021
Budget Committee Meets Again, if Needed	May 19, 2021
Publish Notice of Budget Hearing and Summary Budget	June 2, 2021
Budget Hearing	June 15, 2021
Board Meeting to Enact Resolutions to Adopt Budget, Make Appropriations, Impose and Categorize Taxes	June 15, 2021
Post Budget on District Website & Prepare Five-Year Forecast	June 30, 2021
Submit 2 Copies Tax Certification to Assessors (LB-50)	July 15, 2021
Submit Copy of Budget to County & Update Five-Year Forecast after Audit Completion	September 30, 2021

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 2021/2022 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.

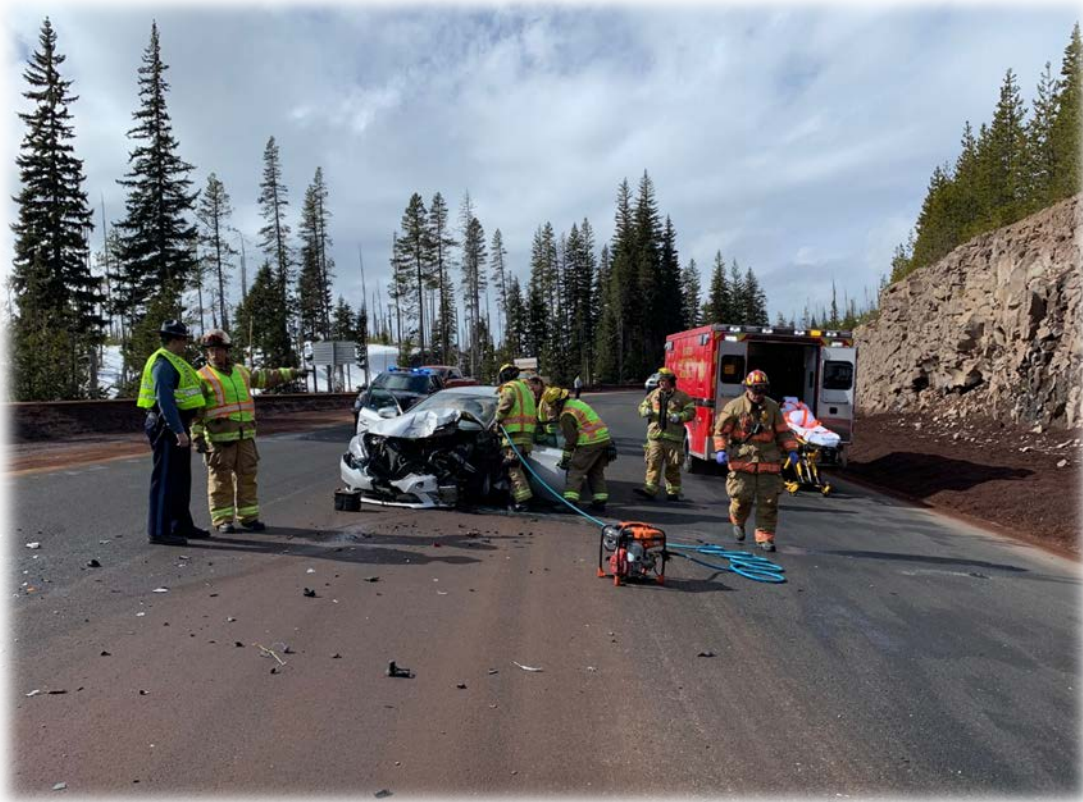


DEBT SERVICE FUND

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 2020/21 is \$1,675,144,979. The District's legal debt limit for the 2020/21 Fiscal Year is approximately \$20,939,312.

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, 2021, the remaining balance of the debt is \$1,235,000. 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.



DISTRICT EMERGENCY PERSONNEL RESPOND TO A CRASH ON SANTIAM PASS

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.



STATION 703 IN SQUAW CREEK CANYON UNDERWENT A BAY DOOR REMODEL PROJECT GOING FROM 2 TO 3 BAY DOORS. THIS PROJECT WAS COMPLETED IN 2020.

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. During the budget process, the internal budget team reviews the Strategic Plan and sets draft goals to present to the Board of Directors for the upcoming budget. Once the draft goals are adopted by the Board, the internal budget team directs funds to line items that will support completion of the goals.

The five strategic goals adopted by the Board of Directors in 2021 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.



**"A VISION WITHOUT A STRATEGY REMAINS AN ILLUSION."
-LEE BOHLMAN**

Sisters-Camp Sherman RFPD Board Goals

Done?	2021/22 Objectives/Activities	Fund	Department	Emergency Response meets demands	Community Risk Reduction	Financial Management	Communications	Data to Enhance Planning
	Maintain Volunteer Staffing at identified levels.	G	V	X	X		X	X
	Complete a feasibility study to implement a BLS transport program.	G	A	X		X		X
	Develop a plan for the end of the Volunteer Recruitment & Retention position.	G	A, V			X	X	X
	Community risk reduction programs will be based on local data and risk.	G	A, V		X		X	
	Monitor and support efforts to enhance the GEMT reimbursement program.	G	A, O			X		
	Meet or exceed Board adopted goals for PERS funding.	E	A, O				X	
	Department members are aware of the goals and activities of the organization.	G	A				X	
	Emergency response performance and staffing shall be evaluated annually.	G	A	X			X	X
	Evaluate current data collection practices to identify gaps, duplication and relevance of data.	G	A	X			X	X

Done?	2020/21 Objectives/Activities	Fund	Department	Emergency Response meets demands	Effective Communications	Utilize data effectively	Financial Management	Fire Prevention / Public Education
X	District is prepared for global pandemic.	G	A, O	X	X		X	X
X	Add two new volunteers in Camp Sherman.	G	V	X			X	
X	Prioritize and complete goals identified in District Cascadia Action plan that also apply to COVID-19.	G	O	X	X	X		
X	Develop succession plan for pending retirement of Captain Brown.	G	O	X		X	X	
X	A training prop for live fire training is available at the training site.	B	O		X			
X	Develop a fire district awareness program for new residents.	G	A, V		X		X	
X	Develop a contingency plan for unexpected loss in revenues.	G	A			X		
X	Evaluate emergency response performance and staffing levels.	G	O	X			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 2021/22 Fiscal Year

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

1.10 Maintain volunteer staffing at the following levels:

- Station 701- 15 volunteers
- Station 703- 5 volunteers
- Station 704- 5 volunteers
- Fire Corps members- 20
- Each station shall have at least one volunteer officer and one engineer
- One Resident Volunteer Lieutenant

(A) Maintain operations-qualified volunteer staffing levels.

Timeline: Ongoing

Responsibility: Deputy Chief & Vol. Coordinator

Critical Tasks:

- ☐ Consistently monitor volunteer staffing and qualification levels.
- ☐ Offer training academies on the following time frames:
 - NFPA Firefighter 1 – As needed
 - NWCG Firefighter Type 2 & Type 1 – Annually
 - Driver (Ambulance and large apparatus) – Annually
 - Pumper Operator – Annually
 - NFPA Firefighter 2 – Biennially
 - NFPA Fire Officer 1 – Triennially
 - NWCG Engine Boss – Triennially
- ☐ Continue financial support of EMT training for volunteers.

1.14 Complete a feasibility study to implement a BLS transport program

(A) Evaluate BLS transport programs in Oregon and determine applicability in Sisters

Timeline: 2020/2021

Responsibility: Deputy Chief

Critical Tasks:

- ☐ Identify similar agencies with BLS transport programs.
- ☐ Evaluate call data to determine number and types of calls that could be transported BLS.
- ☐ Analyze financial impacts of BLS transports on billing system.

1.17 Develop a plan for the end of the Volunteer Recruitment and Retention position.

(A) Plan for the known termination of the Volunteer Recruitment and Retention Grant

Timeline: 2022/2023

Responsibility: Deputy Chief

Critical Tasks:

- ☐ Determine the last date of employment for the Volunteer Recruitment and Retention Coordinator.
- ☐ Ensure plans are in place to transition responsibilities to someone else prior to end of program.

- ❑ Volunteer Recruitment and Retention employee to prepare programs for transition.

(A) Evaluate opportunities to work with neighboring agencies to maintain a Volunteer Recruitment and Retention Coordinator

Timeline: 2022/2023

Responsibility: Deputy Chief

Critical Tasks:

- ❑ Schedule meetings with neighboring agencies one year prior to expiration of Volunteer Recruitment and Retention Grant to determine interest in planning for a shared position. Depending on results of meeting, additional goals may be required.
- *In an effort to support the critical tasks identified in Goal #1, the District has provided funding in the following areas:*
- Volunteer Department (page 88)
 - *Continued funding of the Volunteer Coordinator position. The Volunteer Coordinator helps facilitate the on-going recruitment process for incoming volunteers, provides orientation, counsels applicants, works with the Deputy Chief of Operations and the Volunteer Recruitment & Retention Coordinator to provide mandatory training and performs needs assessment for volunteer staffing and initiates plans to meet identified needs regarding funding issues for volunteer staffing.*
 - *Continued funding of the Volunteer Service Award. Retention of volunteers is a nationwide issue. The District relies heavily on its volunteer staffing. Providing funding for incentives to help with the issue is a priority of the District.*
 - *Continued/Increased funding of the Resident Volunteer Program. Resident volunteers attending college to earn their EMS/Fire Science degree are the future of the fire service and help supplement staffing for the District. The District increased the number of positions this FY, which results in increased funding to tuition/books, reimbursements and uniforms.*
 - *Continued funding of the volunteer training/conferences, travel/lodging and per diem line items in an effort to provide the necessary training to ensure volunteers maintain their qualifications to provide emergency response services.*

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

2.2 Community risk reduction programs will be based on local data and risk.

Timeline: Ongoing

Responsibility: Fire Chief

Critical Tasks:

- ❑ Call data for prior year evaluated prior to March 1 each year.
 - ❑ Community risk programs evaluated every 2 years.
- *In an effort to support the critical tasks identified in Goal #2, the District has provided funding in the following areas:*
- Administration & Volunteer Departments (pages 57 & 88)
 - *Continued funding for the half-time Fire Safety Manager position. The Fire Safety Manager oversees and coordinates the operations and administration of the prevention and Fire Corps divisions. This position coordinates fire prevention and community education activities, interprets fire codes, conducts risk assessments and develops programs to mitigate a broad range of community risks.*

- Continued funding for the Fire Corps program and the Prevention/Special Events line items. These budget items allow Fire Corps and prevention volunteers to create and maintain community risk reduction programs such as community CPR/First Aid classes, child safety seat checks, community AED grant program, smoke alarm programs, safety fairs and fire prevention week activities.

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

3.10 Monitor and support enhancements to the GEMT program.

Timeline: Ongoing

Responsibility: Fire Chief

Critical Tasks:

- ❑ Fire Chief shall monitor and support efforts to enhance the GEMT reimbursement program.

3.12 Meet or exceed Board adopted goals for PERS funding.

Timeline: Ongoing

Responsibility: Finance Manager/Fire Chief

Critical Tasks:

- ❑ The District shall budget required funds annually to meet Board adopted goals for PERS funding.

➤ In an effort to support the critical tasks identified in Goal #3, the District has provided funding in the following areas:

- Revenue, Administration Department & Employment Reserve Fund (pages 48, 57 & 94)

- Continued budgeting for anticipated revenue from the GEMT Program as well as associated costs in Administration for an outside consultant to create the required cost reports required by the State of Oregon.
- Continued funding of the training/conferences, travel/lodging and per diem line items to allow the Executive Assistant to participate in training related to the GEMT program.
- Continued funding of the PERS Reserve for Future Expenditure line item in the Employment Reserve Fund to help offset the transitional liability incurred when the District joined the State and Local Government Rate Pool (SLGRP).

Goal #4: Enhance internal and external communications.

4.3 Department members are aware of the goals and activities of the organization.

(A) Review the annual budget and organizational goals with all personnel annually.

Timeline: Ongoing

Responsibility: Fire Chief

Critical Tasks:

- ❑ Present information to all employee and volunteer groups.

(B) Budget, Strategic and Master Plans are available to all personnel.

Timeline: Ongoing

Responsibility: Fire Chief

Critical Tasks:

- ❑ Plans are completed and emailed to all personnel and placed on Target Solutions.

(C) Staff meetings held monthly with all career personnel.

Timeline: Ongoing

Responsibility: Fire Chief

Critical Tasks:

- ❑ Staff meetings held monthly and minutes distributed to all staff.

(D) Volunteer personnel are kept informed regarding organizational goals and programs.

Timeline: Ongoing

Responsibility: Fire Chief

Critical Tasks:

- ❑ Attend Association meetings and update personnel regarding programs and goal status.

(E) Personnel are aware of organizational performance in relation to the adopted Standards of Coverage.

Timeline: Ongoing

Responsibility: Fire Chief

Critical Tasks:

- ❑ Collect data to monitor performance against Standards of Coverage.
- ❑ Present data to all personnel.

➤ *In an effort to support the critical tasks identified in Goal #4, the District has provided funding in the following areas:*

- Administration, Operations & Volunteer Departments (pages 57, 68, 69 & 88)
 - *Increased funding for the Executive Assistant position. The Executive Assistant is completing her Bachelor's Degree in Accounting. This position is responsible for analyzing annual data related to budgeting and emergency response and creating related reports. In addition, this position is responsible for creating and disseminating information both internally and externally for the District as the Public Information Officer. Funding was increased for this position as responsibilities have increased.*
 - *Continued funding in the training/conferences, travel/lodging and per diem line items. These budgets provide funding for tuition for college for the Executive Assistant as well as for other outside training related to job duties.*
 - *Continued funding in the overtime line item for operational personnel to attend monthly operations and staff meetings. These meetings are held each month to provide updates to current projects and organizational goal status.*
 - *Continued funding in the Data Management line item which provides all personnel access to a training and certifications tracking program. This program also provides managers with monthly status reports on volunteer and career staff training and allows the assignment of training as needed.*
 - *Continued funding in the Association Activity Allocation line item to provide funding for monthly volunteer association meetings. The Fire Chief and Deputy Chief attend these meetings monthly to provide reports to association members regarding goals and programs in the District.*

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.

Timeline: 2020-ongoing

Responsibility: Deputy Chief

Critical Tasks:

- ❑ Annual emergency responses are audited annually before March 1 of each year.
- ❑ Audit shall include: number and type of responses, staffing per incident, response data by station, ALS vs. BLS transports, Mutual aid/move-up required.
- ❑ Recommend staffing changes/enhancements.

5.6 Evaluate current data collection practices to identify gaps, duplication and relevance of data.

Timeline: 2020-ongoing

Responsibility: Fire Chief

Critical Tasks:

- ❑ Evaluate data and reports currently collected to ensure relevance.
- ❑ Eliminate data collection that is not used to enhance services/oversight.
- ❑ Add new data collection projects as necessary.

➤ In an effort to support the critical tasks identified in Goal #5, the District has provided funding in the following areas:

○ Administration Department (page 57)

- In addition to increased funding for the Executive Assistant position for education and training since this position is responsible for a majority of the data analysis, the District has continued funding in the Contract Services line item for software and IT/computer support services to ensure.
- Continued funding in the Office Equipment Capital Outlay budget for hardware replacement used for data collection

STAFF CREATED A PREPAREDNESS CAMPAIGN PUBLISHED IN THE LOCAL NEWSPAPER IN THE SPRING AND FALL IN AN EFFORT TO PREPARE RESIDENTS AND VISITORS FOR A DISASTER IN SISTERS COUNTRY.



Sisters Country is a beautiful place, surrounded by mountains, scenic views, and a warm community. But when disaster strikes, it's important to be prepared. The Sisters Country Vision Project encourages residents to be prepared and ready for any type of disaster or emergency. This is a critical step in ensuring the safety of our community and the well-being of our residents. The Sisters Country Vision Project is a community-based organization that works to improve the safety and resilience of our community. We are currently working on a preparedness campaign to help residents and visitors prepare for a disaster. This campaign includes a poster that will be published in the local newspaper in the spring and fall. The poster will provide information on how to prepare for a disaster, including creating a disaster kit, having a family communication plan, and knowing evacuation routes. We encourage all residents and visitors to take the time to prepare for a disaster. This is a critical step in ensuring the safety of our community and the well-being of our residents. For more information on the Sisters Country Vision Project, please visit our website at www.sisterscountry.org.



Priorities specific to the prior Fiscal Year (2020/21)

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.
 - COVID prevented in-person components.
- ☒ Conduct a NWCG Engine Boss Academy.
 - COVID prevented in-person components.
- ✓ 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. *Still in process.*
 - *This task was not completed prior to July 1, 2021. A committee has been formed to develop a list of infrastructure improvements at the site. The next steps will be for the committee to evaluate and prioritize the list and finalize the master plan. Anticipated completion for this task is January 2022.*
- ✓ 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.

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.
 - *Both of the critical tasks under (3.11) were established in the initial phases of the COVID-19 Pandemic by the governing body and management staff. District revenue is derived primarily from property taxes and ambulance user fees at approximately 83% of budgeted revenue. Property tax revenue and ambulance user fees were monitored monthly by staff and reported to the Board of Directors. Fortunately, early in the fiscal year staff noted that revenues were coming in at pre-pandemic levels and ultimately exceeded projected revenues collections in both property taxes and ambulance revenue. Assessed values within the District continued to grow as expected and new construction within the City of Sisters for both residential and commercial occupancies added an estimated \$35,975,806 value to the tax rolls. In addition, the State Economic Forecast issued in March 2021 estimates that for the Oregon economy, "...the stage is set for a stronger economic growth this year and next year." (Full quote can be found on page 23). Because of those factors, and a shift in priorities related to operational changes due to the pandemic, management staff determined it would not be a good use of staff time to develop contingency plans related to the pandemic.*

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.

ENGINE 721 AT HENKLE BUTTE LOOKOUT OUTSIDE SQUAW CREEK CANYON ESTATE AFTER A LIGHTNING STORM

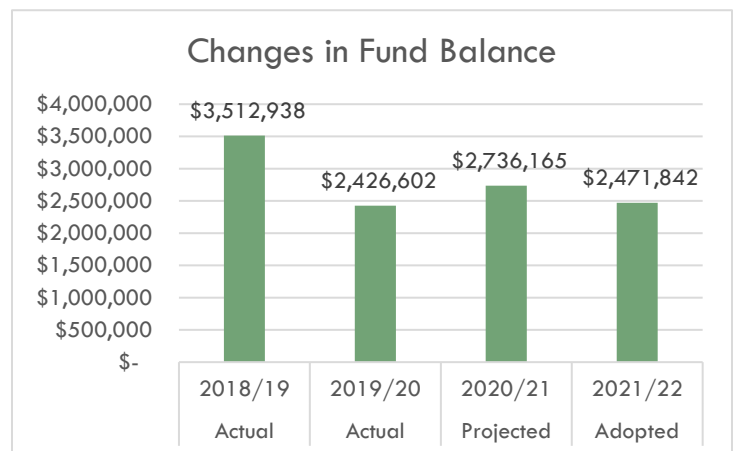


FINANCIAL SUMMARY

FINANCIAL OVERVIEW – ALL FUNDS

	2018/19 Actual	2019/20 Actual	2020/21 Projected	2021/22 Budget
Summary of Revenues				
Property Taxes	2,775,626	3,055,866	3,135,432	3,240,314
Ambulance Transports	381,586	352,705	375,000	375,000
GEMT	-	79,611	129,412	20,000
Other Fees for Service	15,083	16,754	9,577	93,038
Fire Med Membership	14,665	16,622	15,000	15,000
Grant Revenue	14,179	80,874	424,891	348,975
Interest	88,531	56,231	23,441	23,500
Miscellaneous	108,940	81,337	36,332	70,100
Total Revenues	3,398,610	3,739,999	4,149,085	4,185,927
Summary of Expenditures				
Personnel Services	2,157,421	3,301,591	2,293,059	2,610,365
Materials and Services	651,623	693,599	822,415	952,384
Capital Outlay	67,325	438,197	511,901	357,963
Debt Service	182,164	194,358	196,272	203,095
Operating Contingency	-	207,591	-	326,443
Total Expenditures	3,058,532	4,835,336	3,823,647	4,450,250
Other Financing Sources (Uses)				
Transfers In	578,690	369,750	711,077	570,245
Transfers Out	(578,690)	(369,750)	(711,077)	(570,245)
Total Other Financing Sources (Uses)	-	-	-	-
Excess of Revenues Over (Under) Expenditures	340,078	(1,095,337)	325,438	(264,323)
Beginning Fund Balance	3,172,860	3,521,939	2,410,727	2,736,165
Ending Fund Balance	3,512,938	2,426,602	2,736,165	2,471,842
Increase/Decrease in Fund Balance	11%	-31%	13%	-10%

Projected fund balance for 2021/22 is expected to decrease by 10% over the prior year. Since contingency is only spent for unforeseen circumstances and line-item accounts are never completely spent in their entirety, this amount will more than likely be higher and carried forward in the ensuing fiscal year as beginning fund balance.



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

		Actual	Actual	Projected	Budget
		2018/19	2019/20	2020/21	2021/22
Revenue					
	Revenue	3,282,759	3,534,373	3,952,035	3,982,332
	Beginning Fund Balance	1,703,674	1,610,191	1,640,590	1,651,842
	Total Resources	4,986,433	5,144,564	5,592,625	5,634,174
Administration					
	Personnel	474,868	461,992	466,274	588,716
	Materials and Services	122,855	188,211	214,573	197,951
	Capital Outlay	6,906	1,399	1,115	9,350
	Total Administration	604,629	651,602	681,962	796,017
Operations					
	Personnel	1,617,056	1,665,235	1,720,238	1,906,403
	Materials and Services	129,273	113,844	138,451	154,706
	Capital Outlay	7,293	8,907	216,723	-
	Total Operations	1,753,622	1,787,986	2,075,412	2,061,109
Maintenance					
	Personnel	27,234	25,067	21,086	26,361
	Materials and Services	186,767	175,158	176,517	202,030
	Capital Outlay	11,578	24,082	1,163	160,889
	Total Maintenance	225,578	224,307	198,766	389,280
Volunteers					
	Personnel	38,262	65,358	85,461	88,885
	Materials and Services	175,459	191,092	188,104	328,111
	Capital Outlay	-	-	-	-
	Total Volunteers	213,721	256,450	273,565	416,996
Non-Departmental					
	Transfers	578,690	369,750	711,077	570,245
	Contingency	-	207,591	-	326,443
	Total Non-Departmental	578,690	577,341	711,077	896,688
Total Expenditures		3,376,241	3,497,686	3,940,782	4,560,090
Ending Fund Balance		1,610,192	1,646,878	1,651,843	1,074,084

EMPLOYMENT RESERVE FUND

		2018/19	2019/20	2020/21	2021/22
		Actual	Actual	Projected	Budget
Revenue					
	Transfers In	479,690	-	161,471	163,680
	Beginning Fund Balance	604,249	1,083,939	-	161,471
Total Revenue		1,083,939	1,083,939	161,471	325,151
Expenditures					
	PERS Reserve for Future Expenditure	-	83,939	-	159,471
	Reserved for Future Expenditure	-	1,000,000	-	165,680
Total Expenditures		-	1,083,939	-	325,151
Increase or Decrease in Fund Balance		479,690	(1,083,939)	161,471	163,680

PERS Reserve for Future Expenditure is monies set aside to help offset the transitional liability incurred from the District joining the State and Local Government Rate Pool (SLGRP) and to help offset future rate increases. Reserve for future expenditure is monies set aside for unanticipated costs for labor, separation of service, vacation and retirement payouts and also to supplement the Operations Department Personnel Services budget for FY 21/22 if needed, based on the outcome of the current staffing analysis project and the Cloverdale Fire levy.

BUILDING RESERVE FUND

		2018/19	2019/20	2020/21	2021/22
		Actual	Actual	Projected	Budget
Revenue					
	Transfers In	45,000	85,750	134,826	89,100
	Beginning Fund Balance	94,436	102,166	162,623	192,679
Total Revenue		139,436	187,916	297,449	281,779
Expenditures					
	Training Center	2,994	23,996	3,000	-
	Station 701	-	-	29,965	55,036
	Station 703	217	1,297	71,805	14,550
	Station 704	-	-	-	-
	Reserved for Future Expenditure	34,060	-	-	212,193
Total Expenditures		37,270	25,293	104,770	281,779
Increase or Decrease in Fund Balance		7,730	60,457	30,056	19,514

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 carpet replacement. In addition, exterior outlets for

heat tape and two stacked washer/dryer units are planned for Station 701. Propane radiant heat will be added to the bays at Station 703.

EQUIPMENT RESERVE FUND

		2018/19	2019/20	2020/21	2021/22
		Actual	Actual	Projected	Budget
Revenue					
	Transfers In	54,000	284,000	414,780	317,465
	Beginning Fund Balance	664,607	677,060	557,251	679,131
Total Revenue		718,607	961,060	972,031	996,596
Expenditures					
	Vehicles	41,547	349,301	250,000	-
	EMS Equipment	-	11,876	1,675	30,000
	Fire Equipment	-	42,632	6,225	157,724
	Reserved for Future Expenditure	-	-	35,000	808,872
Total Expenditures		41,547	403,809	292,900	996,596
	Increase or Decrease in Fund Balance	12,453	(119,809)	121,880	129,741

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 \$249,312, EMS equipment is \$22,279, and Fire Equipment is \$35,010.

The District plans to purchase a new CPR Compression system, blade set for Holmatro tool on Engine 726, large diameter hose and appliances, hose bed covers for Engines 723/724/726, a thermal imaging camera for Engine 724 and Very High Frequency (VHF) communications equipment through an Oregon Office of State Fire Marshal (OSFM) grant in the 2021/22 Fiscal Year.

DISTRICT VOLUNTEER DRILL ON FLAMMABLE LIQUIDS
AND GAS (FLAG) PHOTO CREDIT: JERRY BALDOCK –
OUTLAWS PHOTOGRAPHY

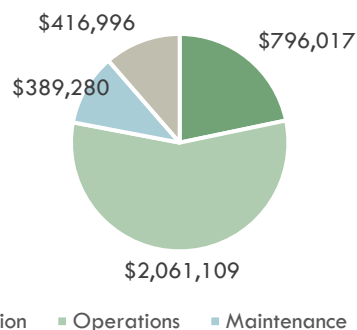


DEBT SERVICE FUND

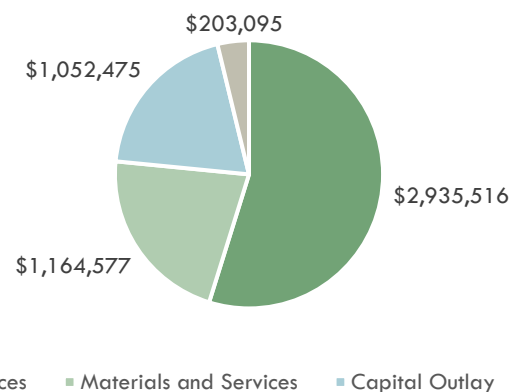
		2018/19	2019/20	2020/21	2021/22
		Actual	Actual	Projected	Budget
Revenue					
	Property Tax Bond Revenue	115,455	203,998	196,273	203,094
	Interest	396	1,628	777	500
	Beginning Fund Balance	105,895	39,582	50,263	51,041
Total Revenue		221,746	245,208	247,313	254,635
Expenditures					
	2007 GO Bond Interest Bldg 701	32,164	29,358	26,272	23,095
	2007 GO Bond Principal Bldg 701	150,000	165,000	170,000	180,000
Total Expenditures		182,164	194,358	196,272	203,095
Ending Fund Balance		39,582	50,850	51,041	51,540

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 \$11,547.25.

2021 /22 Expenditures by Department (General Fund)



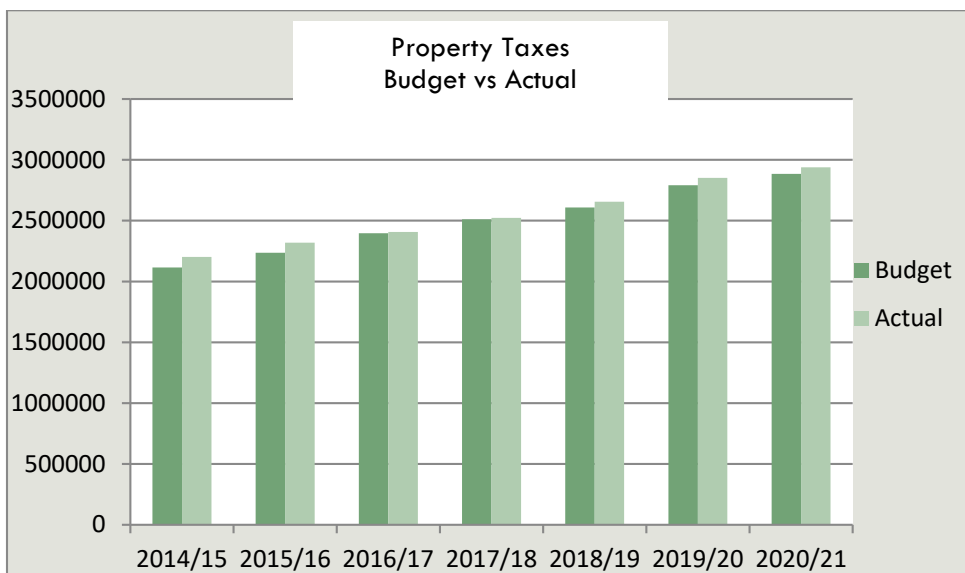
2021 /22 Expenditures by Category (All Funds)



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, ground emergency medical transport (GEMT) program revenue, fire contracts, FireMed subscriptions, and other sources. Property taxes are the District's main source of income. The FY 2021/22 budget is projecting a 6% increase in total Taxable Assessed Valuation from the previous Fiscal Year for Deschutes County and a 2.7% increase for Jefferson County with a 94% collection rate. These projections are determined based on discussions with the Deschutes and Jefferson County Assessors in February 2021. The projected property taxes to be received in 2021/22 are \$2,724,764 for Deschutes County and \$262,455 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.



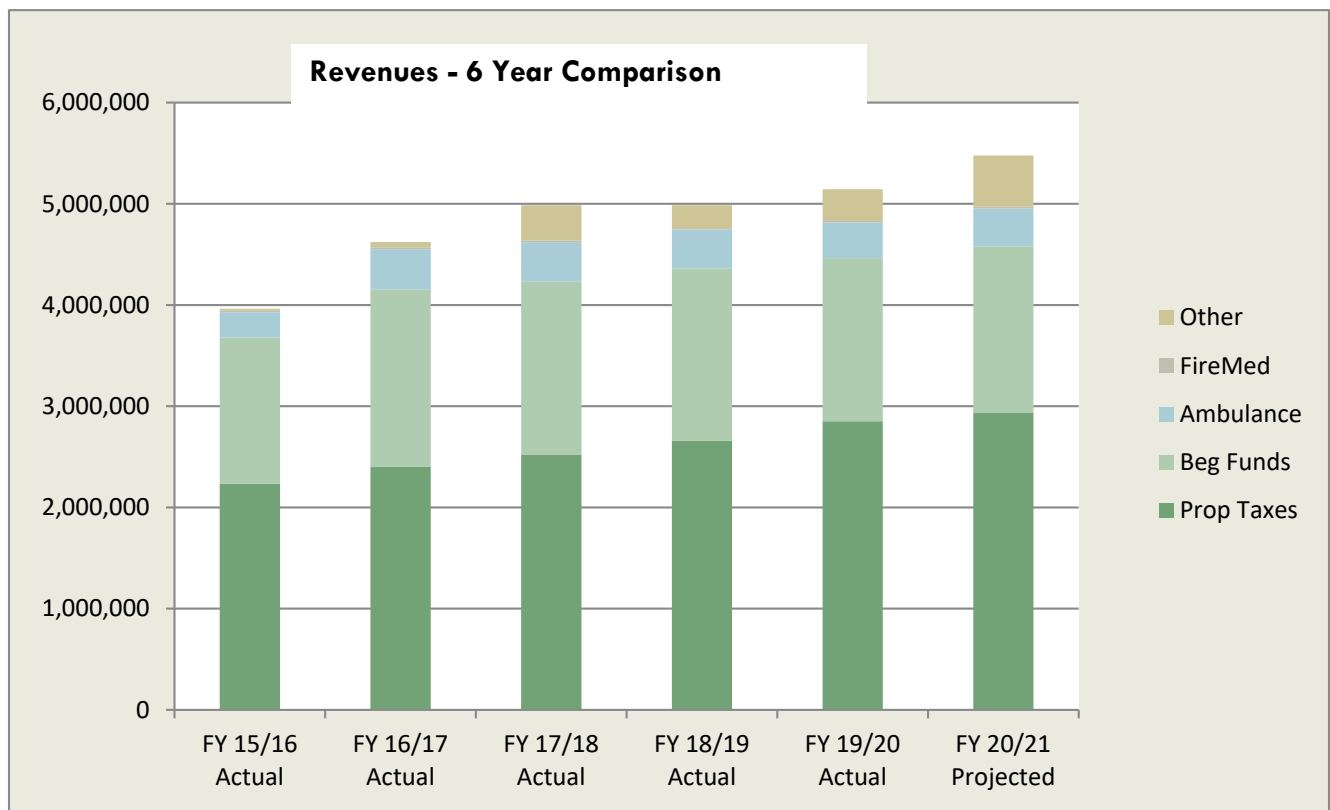
The Beginning Fund Balance is the second largest resource within the FY 2021/22 budget. The beginning fund balance consists of all unspent dollars from the prior fiscal year which includes prior contingencies and reserves. The beginning fund balance increased from a budgeted \$1,634,423 to \$1,640,590 actual in the Fiscal Year 2020/21. This was primarily due to additional property tax revenues received above projections and lower expenditures than projected for the 2019/20 Fiscal Year. For FY

2021/22, the proposed beginning fund balance is \$1,651,842, a 1% increase from the budgeted FY 2020/21 amount. This increase is attributed to lower training costs (overtime, travel, lodging and class fees) due to COVID restrictions, higher than anticipated tax collection and a second GEMT payment that was unanticipated.

Ambulance revenues have increased slightly along with total call volume. During 2020, the District responded to 1,131 emergencies including 34 fire-related calls and 834 EMS related calls. Emergency call volume increased 8% from last year. The District saw a significant decline (46%) in patients seeking treatment at the main fire station. This is likely attributable to COVID. The District responded to 193 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. This is the third year of the grant period of performance. The District also applied for a FEMA AFG grant for replacement of mobile and portable radio equipment. This is a regional grant in coordination with Black Butte Ranch and Cloverdale 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 10 engine company responses last year.



GENERAL OPERATING FUND REVENUE BUDGET DETAIL

2021/2022 Fiscal Year

Revenue by Account

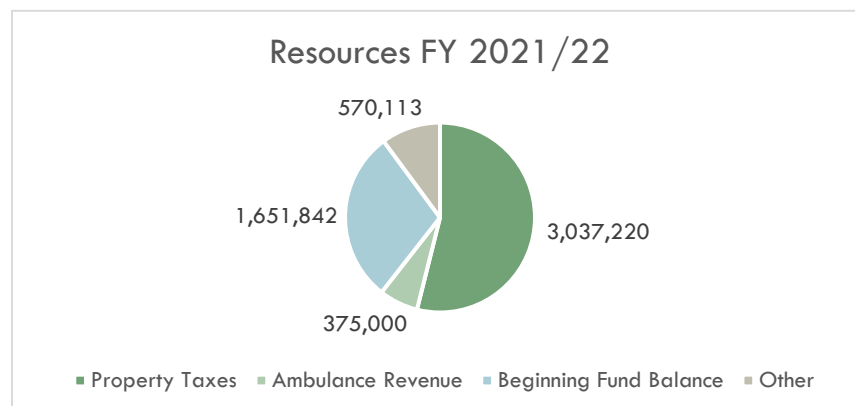
General Operating Fund

		2018/19	2019/20	2020/21	Proposed 2021/22	Approved 2021/22	Adopted 2021/22
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-01-0-40100	Property Taxes-Current	2,613,528	2,760,790	2,794,872	2,987,220	2,987,220	2,987,220
1-01-0-40200	Property Taxes-Prior	46,644	91,078	50,000	50,000	50,000	50,000
1-01-0-41100	Ambulance Revenue	381,586	352,705	375,000	375,000	375,000	375,000
1-01-0-41110	GEMT Revenue	-	79,611	78,761	20,000	20,000	20,000
1-01-0-41200	Other Fees for Service	15,083	16,754	15,700	93,038	93,038	93,038
1-01-0-42100	Fire Med Subscriptions	14,665	16,622	15,000	15,000	15,000	15,000
1-01-0-43100	Interest Income	88,134	54,602	40,000	23,000	23,000	23,000
1-01-0-44100	Grant Revenue	14,179	80,874	425,525	348,975	348,975	348,975
1-01-0-44200	Donations Received	11,360	7,927	10,000	10,000	10,000	10,000
1-01-0-44300	Conflagration Revenue	89,133	-	50,000	50,000	50,000	50,000
1-01-0-45000	Miscellaneous Revenue	8,447	73,410	7,500	10,100	10,100	10,100
1-01-0-49990	Beginning Fund Balance	1,703,674	1,610,191	1,634,423	1,651,842	1,651,842	1,651,842
Total GENERAL FUND REVENUE		4,986,433	5,144,564	5,496,781	5,634,175	5,634,175	5,634,175

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	\$ 2,987,220	
	Deschutes County -Assumes 6% increase in taxable assessed value and a 94% collection rate		2,724,765
	Jefferson County -Assumes at 2.7% increase in taxable assessed value and a 94% collection rate		262,455
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	\$ 20,000	
	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	\$ 93,038	
	Fire Contracts		4,360
	Fire Apparatus Response		3,000
	Community Room Revenue		5,000
	CPR/First Aid Classes		3,000
	Address Signs		500
	Cloverdale Contract Fee		77,178
1-01-0-42100	Fire Med Subscriptions	\$ 15,000	
	Revenue from the sale of Fire Med memberships		
1-01-0-43100	Interest Income	\$ 23,000	
	Interest received from Deschutes and Jefferson County		
	Taxes and Local Government Investment Pool Account		
1-01-0-44100	Grant Revenue	\$ 348,975	
	FEMA SAFER Recruitment and Retention Grant		205,875
	FEMA AFG Grant for Mobile & Portable Radios		143,100
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	\$ 10,100	
	Revenue from sales of t-shirts, caps, surplus equipment, etc.		
1-01-0-49900	Beginning Fund Balance	\$ 1,651,842	
	Includes all unspent dollars from the prior fiscal year including prior contingencies and reserves.		



SIGNIFICANT BUDGETARY CHANGES

GEMT. The District received funds for the Ground Emergency Medical Transport Program in FY 20/21 in the amount of \$85,862 and is anticipating receiving one additional payment of \$43,550 for FY 20/21 as well as an estimated \$20,000 in FY 21/22.

Interest Income. Interest rates with the LGIP had been earning approximately 2.08% at this time last year, but have declined to around 0.60% as of April 2021. Interest income for the upcoming budget year is expected to be lower due to the lower interest rates and 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 the third year of a four-year grant. The FEMA grant is expected for \$205,875 this budget year. An additional \$143,100 in FEMA AFG grant funds for replacing mobile and portable radio equipment is also budgeted.

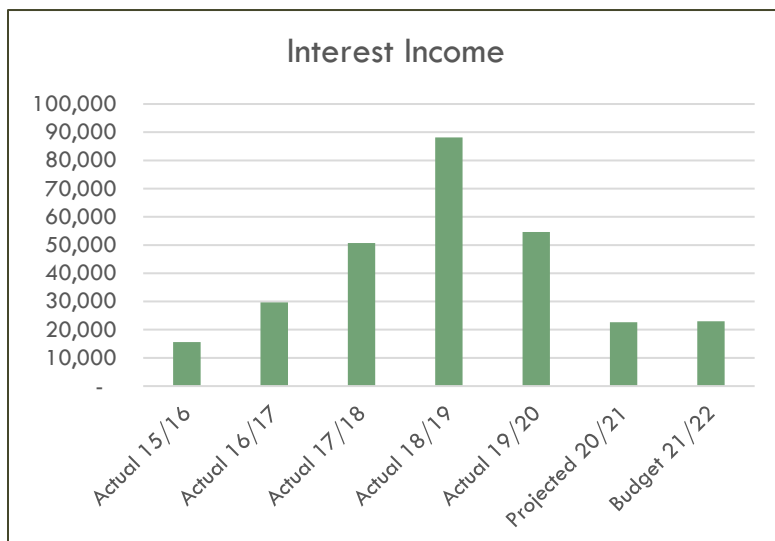
Conflagration Revenue. These are funds received to reimburse the District for staff and equipment sent for conflagrations outside the District. The District did not respond to any conflagrations in FY 20/21. As it is difficult to know if the District will be called out on any conflagrations, a placeholder amount of \$50,000 has been included. A conflagration overtime expenditure of the same amount is budgeted in the Operations Personnel Services department.

Fire Med Subscriptions. Subscriptions for FireMed membership is anticipated to remain steady for this FY.

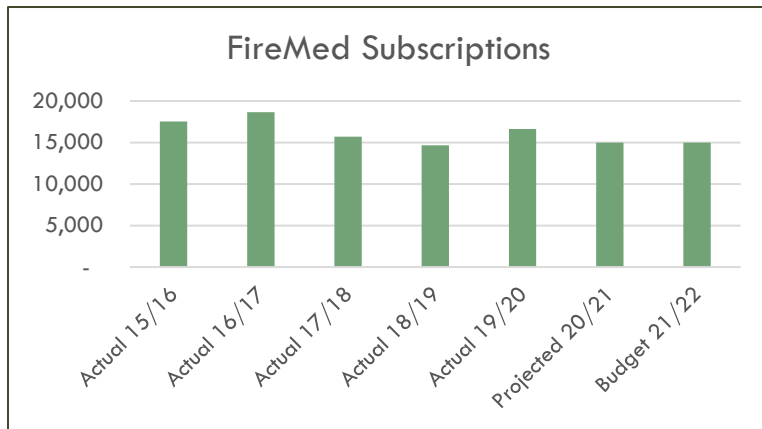
Miscellaneous Revenue. The District does not have any large surplus property planned to sell this year. As such, a small amount is budgeted for clothing sales and other miscellaneous income.

Other Fees for Service. This is increased substantially due to the addition of the Cloverdale Contract Fee. Receipt of this fee is dependent upon Cloverdale Fire District's ballot levy passing, and an approved five-year contract with Cloverdale for administrative oversight and other related fees.

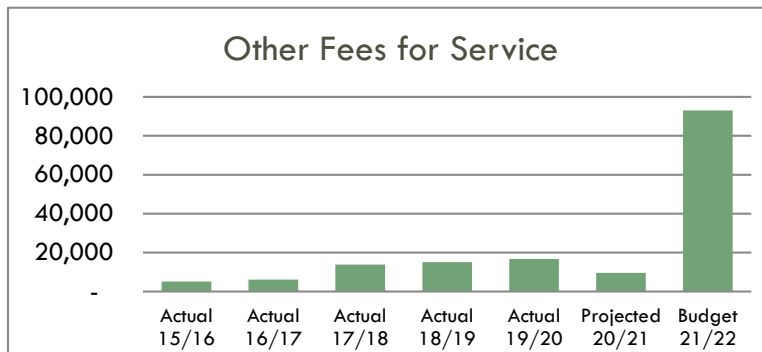
The following graphs portray a historical view of the other revenue categories:



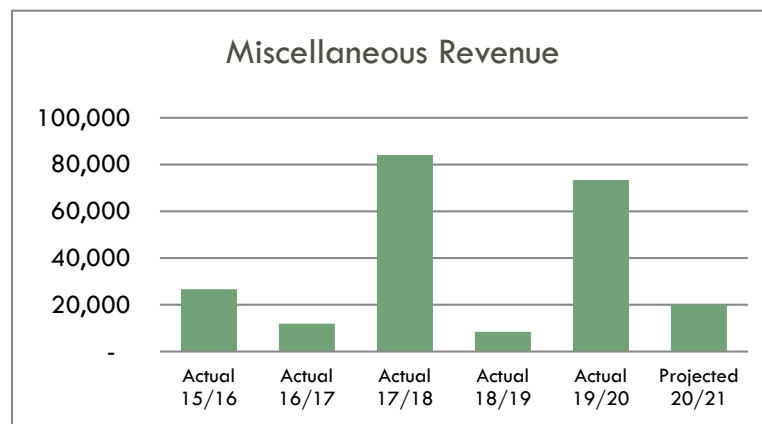
Interest income is earned from money the District has invested in the Local Government Investment Pool (LGIP). The LGIP is an open-ended, no-load diversified portfolio administered and backed by the Oregon State Treasury. The LGIP is commingled with the State's short-term funds. Very small amounts of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



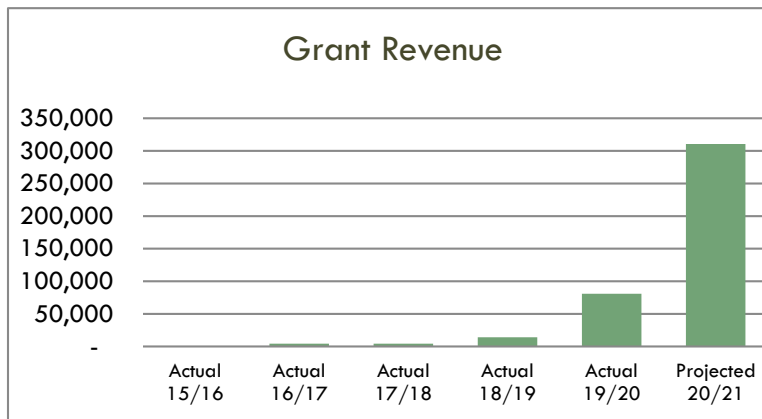
The District contracts with Life Flight to administer its FireMed subscriptions for a 25% administration fee charged by Life Flight. Subscriptions have declined slightly, but are expected to hold steady this year. Subscribers are allowed \$0 copay for ambulance transports from the District. The District is still able to collect allowed user fees from insurance.



Other fees for service include fire contracts, fire apparatus response, community room revenue, address signs, and CPR/First Aid classes. This budget includes the anticipation of a contract fee with Cloverdale Fire District for a potential shared services agreement that is dependent upon their levy passing in May 2021.



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 FY 21/22, the District expects minimal miscellaneous revenue.



Grant revenue comes from Local, State, and Federal sources. The District applied for a FEMA AFG Grant in the amount of 143,100 for mobile and portable radio 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 20/21 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.



OFFICE ASSISTANT SARAH BIALOUS
ASSISTING DESCHUTES COUNTY HEALTH
DEPARTMENT WITH THE SCHEDULING OF
COVID VACCINATIONS AT A CLINIC HELD
AT THE FIRE DISTRICT COMMUNITY HALL.

Funding in the Administration Department supports the following Board Goals:

- Complete a feasibility study to implement a BLS transport program.
- Develop a plan for the end of the Volunteer Recruitment & Retention position.
- Community risk reduction programs will be based on local data and risk.
- Monitor and support efforts to enhance the GEMT reimbursement program.
- Meet or exceed Board adopted goals for PERS funding.
- Department members are aware of the goals and activities of the organization.
- Emergency response performance and staffing shall be evaluated annually.
- Evaluate current data collection practices to identify gaps, duplication and relevance of data.

BUDGET SUMMARY FOR ADMINISTRATION

Expenditures	2018/19 Actual	2019/20 Actual	2020/21 Budget	2021/22 Adopted
Personnel Services	\$474,868	\$461,992	\$496,195	\$588,716
Materials and Services	\$122,855	\$188,211	\$210,927	\$197,951
Capital Outlay	\$6,906	\$1,399	\$0	\$9,350
TOTAL	\$604,629	\$651,602	\$707,122	\$796,017

SIGNIFICANT BUDGETARY CHANGES

- **Fire Chief.** The salary for this position is negotiated by contract between the Board of Directors and the Fire Chief. This budget assumes a 1% cost-of-living adjustment subject to approval by the Board.
- **Executive Assistant.** The Executive Assistant position has moved to a hybrid Executive Assistant/Finance Manager role while continuing education to earn a Bachelor's Degree in Accounting. As education/training has increased, the position's wage scale needed to be adjusted in line with other comparable positions.
- **Compensation Increases.** A 1.0% cost of living adjustment was made to the Salary Schedule and steps for all positions within the scale were adjusted from 4% between each step to 4.5%. In addition, longevity pay was approved by the Board of Directors at 1% for employees at years 10, 15 and 20. The Executive Assistant will receive longevity pay in the amount of 2% for 18 years of service to the District.
- **PERS.** New PERS rates will take effect on July 1, 2021 and will remain for a two-year cycle. The District will see a rate reduction for Tier1/Tier2 employees of 0.8% and an increase in both OPSRP Police/Fire (2.66%) and OPSRP General Service (2.93%).
- **Cloverdale Contract.** This is a new budget item that covers the cost of administrative oversight, office assistance and fire safety manager services if the Cloverdale levy passes and the two Districts enter into a shared services agreement. If it doesn't pass, these funds will not be spent.
- **Insurance.** The District's property and liability insurance is expected to increase 15% in this budget due mostly to the catastrophic fires experienced in Oregon last summer.
- **Advertising.** This budget item increased due to adding a spring and fall preparedness campaign display ad in the local newspaper.

- **Contract Services.** This budget has been reduced overall as a result of the Finance Manager reducing her contract rate for financial oversight as the Executive Assistant takes on more responsibility and training in that role. In addition, GEMT fees are anticipated to be less this year as a result of less eligible Medicaid transports in the last state fiscal year.
- **Cell Phone Reimbursement.** As a result of the 2021 salary and benefits review, the cell phone reimbursement plan was revised to reimburse all eligible employees at a standard first responder rate of \$50 per month.

DISTRICT PERS RATE HISTORY

	Employee 6%	Tier 1 / Tier 2	OPSRP	
			Police/Fire	General Service
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%
FYs 2021/23	6%	32.46%	27.68%	23.32%

The PERS rates for FY's 2021/23 were stabilized somewhat when the District joined 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 actuarial value of assets prior to joining the SLGRP were \$2,912,074 (12/31/2018) and after are \$3,500,198. The side account value deposited in 2019 was valued at \$1,500,000 and as of 12/31/2019 (last valuation date) was \$1,533,836.

The District currently has four 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 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
Fire Chief	1	1	1	1	1
Fire Safety Manager	.50	0.50	0.50	0.50	0.50
Finance Manager	.50	0.50	0.40	0.00	0
Administrative Assistant	1	1	0	0	0
Office Assistant (2)		0	0.10	0.30	0.60
Hybrid Exec. Asst./Fin. Mgr.			1	1	1
TOTAL	3.00	3.00	3.00	2.80	3.10

Administration Cost Center Performance Measures

PERFORMANCE MEASURE	GOAL	2018	2019	2020
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%	60%	*42%	*64%
A4. Number of Firewise Community certificates awarded	Add 1 Annually	2	*0	*1
A5. Number of fire and life safety evaluations of businesses performed	100/Year	92	*64	*18
A6. Number of false alarms within the District	<49	41	33	34

Performance Measure A1 – The Fire District was awarded the Government Finance Officer Association’s Distinguished Budget Presentation Award for the sixth 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 2018 and 2019 indicate the goal may be unrealistic. We did see an increase in collections for 2020, however collection of accurate insurance and fault information continue to be an issue with an effective billing and collections process.

Performance Measure *A4 – The District has not finalized the addition of any new Firewise communities as of 4/29/2021. While the Prevention and Safety Division does have one neighborhood in process, there have been significant delays due to COVID-19.

Performance Measure *A5 – Fire and life safety evaluations were significantly impacted by COVID-19 restrictions and closed businesses in 2020. This has continued to be an issue so far in 2021.

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 2020.

Additional Administration Accomplishments for 2020/21

- District staff and volunteers completed updates to several plans and documents that were approved by the Board of Directors during 2020:
 - Strategic Plan
 - Financial Management Contingency Plans
 - Civil Service Rules
 - Public Contracting Rules
 - Wildland Urban Interface Code (WUI)
- A team from the Fire District created a preparedness campaign “Sisters Country Prepared and Ready,” that would meet the Board’s goal to focus on community preparedness for wildfire, flooding, severe weather events and Cascadia, as well as support the efforts of the Sisters Country Vision Project.
- The Boards from Sisters-Camp Sherman and Cloverdale Fire Districts hired Special Districts Association of Oregon (SDAO) to facilitate further analysis of enhanced interagency coordination through a committee of board and staff members from each agency. Meetings were held throughout 2020 with work completed early in 2021 recommending that the Cloverdale Fire District seek voter approval of a local option levy and enter into a shared services agreement with the Sisters-Camp Sherman Fire District. The local option levy appears on the May 2021 ballot.



PICTURED LEFT TO RIGHT: LT BOOTES, FF TERWILLIGER, LT DUDA, FF CRAMER, CAPTAIN LIMING AND FF FAILLA – INSTRUCTORS FOR THE FALL FIREFIGHTER ACADEMY

ADMINISTRATION DEPARTMENT BUDGET DETAIL

2021/2022 Fiscal Year

Expenditures by Account

General Operating Fund

Personnel Services					Proposed	Approved	Adopted
		2018/19	2019/20	2020/21	2021/22	2021/22	2021/22
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-11-1-50100	Fire Chief	123,520	129,085	131,640	132,956	132,956	132,956
1-11-1-50200	Fire Safety Manager	29,807	33,335	51,909	53,695	53,695	53,695
1-11-1-50300	Finance Manager	32,340	1,248	-	-	-	-
1-11-1-50400	Admin Asst/Exec Asst	65,774	73,371	75,834	86,167	86,167	86,167
1-11-1-50500	Office Assistant	5,144	10,515	13,622	18,084	18,084	18,084
1-11-1-51100	Duty Officer Pay	1,852	-	-	-	-	-
1-11-1-51300	Performance Bonus	1,050	-	-	-	-	-
1-11-1-51400	Deferred Compensation	14,710	15,094	15,402	15,556	15,556	15,556
1-11-1-52100	PERS	86,077	92,014	97,530	102,251	102,251	102,251
1-11-1-52200	Health Insurance	40,317	42,363	44,062	44,062	44,062	44,062
1-11-1-52300	VEBA	20,500	16,000	16,000	16,000	16,000	16,000
1-11-1-52400	Other Benefits	2,213	2,078	2,211	2,240	2,240	2,240
1-11-1-53100	Payroll Taxes	12,402	11,280	13,086	14,375	14,375	14,375
1-11-1-54100	Worker's Compensation Ins	39,163	35,611	34,899	33,703	33,703	33,703
	Cloverdale Contract				69,628	69,628	69,628
Total Personnel Services		474,868	461,992	496,195	588,716	588,717	588,717

Materials and Services					Proposed	Approved	Adopted
		2018/19	2019/20	2020/21	2021/22	2021/22	2021/22
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-11-2-50100	CPA/Audit	11,050	6,250	9,475	10,000	10,000	10,000
1-11-2-50200	Legal Fees	3,759	7,027	10,000	10,000	10,000	10,000
1-11-2-51100	Insurance	44,259	52,303	56,487	64,800	64,800	64,800
1-11-2-52100	Advertising	1,954	1,627	1,100	6,000	6,000	6,000
1-11-2-53100	Bank Charges	1,261	869	1,000	1,000	1,000	1,000
1-11-2-53200	Postage	947	872	1,000	1,000	1,000	1,000
1-11-2-53300	Contract Services	34,814	102,572	93,807	69,451	69,451	69,451
1-11-2-53400	Supplies	7,102	4,797	10,000	10,000	10,000	10,000
1-11-2-54100	Dues/Subscriptions	4,930	5,052	6,750	6,000	6,000	6,000
1-11-2-55100	Training/Conferences	8,074	2,539	10,500	10,500	10,500	10,500
1-11-2-55200	Travel/Lodging	671	1,072	3,500	3,500	3,500	3,500
1-11-2-55300	Per Diem	138	200	1,000	1,000	1,000	1,000
1-11-2-55400	Business Expense	827	620	1,500	1,500	1,500	1,500
1-11-2-56100	Cell Phone Reimburse	2,328	2,412	3,408	1,800	1,800	1,800
1-11-2-56200	Uniforms	742	-	1,400	1,400	1,400	1,400
Total Materials and Services		122,856	188,211	210,927	197,951	197,951	197,951

Capital Outlay					Proposed	Approved	Adopted
		2018/19	2019/20	2020/21	2021/22	2021/22	2021/22
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-11-3-50100	Office Equipment	6,906	1,399	-	8,500	8,500	8,500
1-11-3-51100	Office Furniture	-	-	-	850	850	850
Total Capital Outlay		6,906	1,399	-	9,350	9,350	9,350

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. For 2021/22 salary is \$131,640 and assumes a 1.0% COLA increase. Subject to Board approval.	\$ 132,956	
1-11-1-50200	Fire Safety Manager Half-time Fire Safety Manager wages.	\$ 53,695	
1-11-1-50300	Finance Manager Finance Manager transitioned to contractor status effective August 1, 2019 and moved to contract services within the Administration department.	\$ 0	
1-11-1-50400	Hybrid Executive Assistant/Finance Manager Hybrid Executive Assistant/Finance Manager salary. Assumes a step increase based on achievement of educational goals. Also includes 2% longevity pay.	\$ 86,167	
1-11-1-50500	Office Assistant Office Assistant wages assumes average of 15 hours per week.	\$ 18,084	
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.	\$ 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%.	\$ 15,556	8,243 7,313

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
1-11-1-52100	PERS (Public Employees Retirement System)	\$ 102,251	
	Fire Chief 32.46%		43,158
	Fire Safety Manager 32.46% plus 6% employee portion		20,651
	Executive Assistant 32.46% plus 6% employee portion		33,140
	Office Assistant 23.32% plus 6% employee portion		5,302
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	\$ 2,240	
	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 @ \$40.51/mo. for Fire Chief, Exec Asst		972
	AD&D Insurance @ \$48/yr. for Fire Chief, Exec Asst		96
	FireMed coverage @ \$59/yr. for four employees		236
	Costco membership @ \$60/yr. for Fire Chief, Exec Asst		120
	Employee Assistance Program two employees @\$14.63		29
1-11-1-53100	Payroll Taxes	\$ 14,375	
	Fire Chief Medicare taxes @ 1.45% and Worker's Benefit Fund (WBF) \$0.011/hr.		2,188
	Fire Safety Mgr. FICA taxes @ 7.65% and WBF		4,120
	Executive Asst FICA taxes @ 7.65% and WBF		6,672
	Office Asst FICA taxes @ 7.65% and WBF		1,395
1-11-1-54100	Worker's Compensation Insurance	\$ 33,703	
	OTJ injury Insurance for all staff and volunteers		
	Cloverdale Contract	\$ 69,628	
	Placeholder for expenses related to Cloverdale Shared Services Agreement		
	TOTAL PERSONNEL SERVICES	\$ 588,716	
	<u>MATERIALS AND SERVICES</u>		
1-11-2-50100	CPA/Audit	\$ 10,000	
	CPA audit fees and State of Oregon audit fees.		
1-11-2-50200	Legal Fees	\$ 10,000	
	Attorney services		
1-11-2-51100	Insurance	\$ 64,800	
	Fidelity Bond for crime insurance coverage		1,111

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
	Liability Insurance for all District property		32,440
	Vehicle Insurance for all District vehicles		31,249
1-11-2-52100	Advertising	\$ 6,000	
	Legal notices, employment notices & preparedness campaigns (spring and fall)		
1-11-2-53100	Bank Charges	\$ 1,000	
	Local Government Investment Pool, US Bank, and credit card merchant service fees.		
1-11-2-53200	Postage	\$ 1,000	
	General postage, shipping expenses		
1-11-2-53300	Contract Services	\$ 69,451	
	Ambulance billing services		12,900
	Accounting software support		4,116
	Photocopier Lease		3,480
	GFOA Budget Award application fee		345
	IT/Web support/annual fees for firewall		9,991
	Printing/Binding		750
	Sisters Country Visioning Summit		2,500
	Payroll Service Fees		3,000
	Other misc. administrative services/fees		809
	GEMT Fees		7,560
	Finance Manager Consulting		24,000
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	\$ 6,000	
	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

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
	Other Misc. dues/subscriptions		504
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	\$ 1,800	
	Fire Chief		600
	Executive Assistant		600
	Fire Safety Manager		600
1-11-2-56200	Uniforms	\$ 1,400	
	Fire Chief		750
	Executive Assistant		250
	Fire Safety Manager		400
	TOTAL MATERIALS AND SERVICES	<u>\$ 197,951</u>	
	<u>CAPITAL OUTLAY</u>		
1-11-3-50100	Office Equipment	\$ 8,500	
	Fire Medic Computer replacement		1500
	New Server (Cost share with Cloverdale)		7000
1-11-3-51100	Office Furniture	\$ 850	
	Desk chair replacement (Fire Chief/Exec. Asst.)		850
	TOTAL CAPITAL OUTLAY	<u>\$ 9,350</u>	

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.

Funding in the Operations Department supports the following Board Goals:

- Monitor and support efforts to enhance the GEMT reimbursement program.
- Meet or exceed Board adopted goals for PERS funding.

The District is similar to most modern fire departments in that the majority of 911 emergency calls are for a medical emergency. In 2020, 74% of all emergency 911 calls received were for a medical emergency. All career firefighters are also paramedics. Many volunteer firefighters and administrative staff are also certified as paramedics or emergency medical technicians.

Training is an important component to our Fire District, and the safety of our employees and volunteers. Volunteer drill is held on Tuesday nights at 7 pm every week. Additionally, career staff and volunteers train throughout the year in order to earn new certifications and keep up on current certifications. Nine new career certifications were earned in 2020 along with 54 volunteer certifications.

BUDGET SUMMARY FOR OPERATIONS

Expenditures	2018/19 Actual	2019/20 Actual	2020/21 Budget	2021/22 Budget
Personnel Services	\$1,617,056	\$1,665,235	\$1,834,574	\$1,906,403
Materials and Services	\$129,273	\$113,844	\$179,165	\$154,706
Capital Outlay	\$7,293	\$8,907	\$229,000	\$0
TOTAL	\$1,753,622	\$1,787,986	\$2,242,739	\$2,061,109

"I cannot teach anybody anything, I can only make them think."

Socrates

NEW BUDGETARY SIGNIFICANT CHANGES

- **Compensation Increases.** A 1.0% cost of living adjustment was made to the Salary Schedule and steps for all positions within the scale were adjusted from 4% between each step to 4.5%. In addition, longevity pay was approved by the Board of Directors at 1% for employees at years 10, 15 and 20. Three Shift Commanders will receive longevity pay in this budget for 15 (2%), 21 (3%) and 27 (3%) years of service to the District.
- **Deputy Chief of Operations.** During the 2021 Salary and Benefits review, the wages for this position was found to have fallen below comparable positions and has been adjusted within the salary schedule.
- **PERS.** Rates for PERS have been adjusted for the next two-year cycle. 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 held steady for this year.
- **VEBA.** Increased for this budget based on employees shift from couple to family plans.
- **Cloverdale Contract.** This is a new budget item that covers the cost of promoting two existing Engineer/Paramedics to Lieutenant as a part of the revised staffing plan if the Cloverdale levy passes and the two Districts enter into a shared services agreement. If it doesn't pass, these funds will not be spent.
- **EMS Supplies.** This line was reduced slightly this year after a substantial increase in the 20/21 budget due to COVID-19 Pandemic and the need to stock up on pandemic-related personal protective equipment and supplies.
- **Personal Protective Equipment.** Decreased back to normal levels after increasing in the 20/21 budget to purchase an additional set of turnouts for career line staff personnel.

OPERATIONS PERSONNEL SUMMARY

Position	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
Deputy Chief of Operations	1	1	1	1	1
Training Officer	.25	0	0	0	0
Shift Commanders	3	3	3	3	3
Firefighter/Paramedics	6.33	6	6	6	6
TOTAL	10.58	10	10	10	10



THE DISTRICT RESPONDED TO A MOTOR VEHICLE ACCIDENT AND TRANSFERRED CARE TO LIFE FLIGHT FOR MORE RAPID TRANSPORT OF THE PATIENT FROM SANTIAM PASS.

OPERATIONS INCIDENT SUMMARY

Type of Emergency Incidents	2015	2016	2017	2018	2019	2020
Fire-Related	44	42	42	89	31	34
Emergency Medical Service	704	888	816	862	857	834
Hazardous Condition	6	7	18	16	12	4
Public Service Calls	88	132	94	30	72	69
Good Intent Calls	129	132	158	112	34	68
False Alarms	29	27	49	41	33	34
Other Calls	3	2	3	13	2	88
TOTAL INCIDENT COUNT	1,003	1,230	1,180	1,163	1,041	1,131

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 emergency call 80% of the time.
- Rural: First due units will arrive within 12 minutes of receiving emergency call 80% of the time.
- Remote: First due units will arrive within 30 minutes of receiving 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 emergency call 80% of the time.
- Rural: First due units will arrive within 12 minutes of receiving emergency call 80% of the time.
- Remote: First due units will arrive within 30 minutes of receiving emergency call 80% of the time.

Operations Cost Center Performance Measures

PERFORMANCE MEASURE	GOAL	2018	2019	2020
O1. Percent of time standards of coverage are met-Medical <ul style="list-style-type: none"> • Urban • Rural • Remote 	80%	96% 86% 83%	94% 86% 81%	81% 81% 82%
O2. Percent of time standards of coverage are met-Wildland Fire <ul style="list-style-type: none"> • Urban • Rural • Remote 	80%	92% 71% 100%	*0 Calls 86% *0 Calls	*0 Calls 83% 100%
O3. Percent of time standards of coverage are met-Structure Fire <ul style="list-style-type: none"> • Urban • Rural • Remote 	80%	100% 80% 100%	86% *50% *67%	100% 100% 100%
O4. Percent of 911 calls handled with District resources	95%	99%	95%	98%
O5. Percent of Personnel Callbacks (7PC) are Covered	75%	52%	*57%	*62%
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	10 27	11 38	9 54

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 2020.

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. Adopted standards for each of these response areas for wildland fire calls were met for 2020.

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. Adopted standards for each of these response areas for structure fire calls were met for 2020.

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 2020.

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 are finalizing a staffing analysis that began in the 19/20 FY to make improvements 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 2020.

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 2020.

Additional Operations Accomplishments in 2020/21

- Operations staff made significant changes last spring in response to the COVID-19 pandemic. District ambulances were stocked with N-95 masks, protective eyewear and Tyvek suits. Orders were placed for disposable gowns, additional sanitation supplies for both facilities and vehicles, thermometers, gloves and more personal protective equipment. Dispatch and treatment protocol

revisions were implemented, as well as operational changes to limit the number of personnel needed for each type of emergency call.

- Travis Martin was hired as a full-time Firefighter/Paramedic in 19/20 and had a small badge-pinning ceremony to celebrate the end of his probationary period.



**FIREFIGHTER/PARAMEDIC TRAVIS MARTIN WITH CHIEF JOHNSON AFTER HIS
BADGE PINNING CEREMONY.**

OPERATIONS DEPARTMENT BUDGET DETAIL

2021/22 Fiscal Year

Expenditures by Account

General Operating Fund

Personnel Services					Proposed	Approved	Adopted
		2018/19	2019/20	2020/21	2021/22	2021/22	2021/22
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-12-1-50100	Deputy Chief of Operations	110,822	115,990	118,321	122,397	122,397	122,397
1-12-1-50200	Shift Commanders	289,184	298,838	307,366	318,276	318,276	318,276
1-12-1-50300	Firefighter/Paramedics	437,931	440,229	460,615	475,127	475,127	475,127
1-12-1-50500	Training Officer			-	-	-	-
1-12-1-51100	Duty Officer Pay	1,800	-	-	-	-	-
1-12-1-51200	AIC Pay	2,002	1,854	3,000	3,000	3,000	3,000
1-12-1-51300	Performance Bonus	3,500	-	-	-	-	-
1-12-1-51400	Deferred Comp	60,776	61,363	69,093	71,014	71,014	71,014
1-12-1-51500	Overtime-Fire	66,102	99,956	100,000	100,000	100,000	100,000
1-12-1-51501	Overtime-Training	18,124	18,274	30,000	30,000	30,000	30,000
1-12-1-51502	Overtime-Conflag	41,936	-	50,000	50,000	50,000	50,000
1-12-1-51600	FLSA	9,944	19,093	19,780	20,434	20,434	20,434
1-12-1-51700	Holiday Pay	19,860	21,682	25,318	26,156	26,156	26,156
1-12-1-52100	PERS	291,343	338,710	369,135	390,378	390,378	390,378
1-12-1-52200	Health Insurance	188,497	178,361	205,969	213,561	213,561	213,561
1-12-1-52300	VEBA	48,000	43,000	48,000	50,000	50,000	50,000
1-12-1-52400	Other Benefits	10,398	9,932	10,410	10,465	10,465	10,465
1-12-1-53100	Payroll Taxes	16,837	17,953	17,567	18,044	18,044	18,044
1-12-1-53200	Cloverdale Contract				7,550	7,550	7,550
Total Personnel Services		1,617,056	1,665,235	1,834,574	1,906,403	1,906,402	1,906,402



RESIDENT VOLUNTEER CAMPBELL CLARKE SHOWING OFF THE NEW TYVEK SUITS NOW REQUIRED FOR ANY SUSPECTED COVID RESPONSE.

Materials and Services					Proposed	Approved	Adopted
		2018/19	2019/20	2020/21	2021/22	2021/22	2021/22
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-12-2-50100	Data Management	7,549	7,249	7,750	8,051	8,051	8,051
1-12-2-50200	Instructors	3,775	7,825	7,500	7,500	7,500	7,500
1-12-2-50300	Training Materials	1,385	1,138	3,000	3,000	3,000	3,000
1-12-2-51100	Mapping/Framing	134	677	1,500	1,500	1,500	1,500
1-12-2-52100	Immunizations/Tests	1,240	620	3,000	2,100	2,100	2,100
1-12-2-52200	Health & Safety	2,097	1,147	2,500	2,500	2,500	2,500
1-12-2-52300	Fees/Recert/License	4,205	1,907	5,750	5,750	5,750	5,750
1-12-2-53400	Supplies-EMS	26,139	31,441	40,000	36,000	36,000	36,000
1-12-2-53401	Supplies-Training	3,460	4,503	4,000	4,000	4,000	4,000
1-12-2-53402	Supplies-Fire Equipment	6,279	6,184	6,000	6,000	6,000	6,000
1-12-2-54100	Dues/Subscriptions	591	1,403	1,405	1,405	1,405	1,405
1-12-2-55100	Training/Conferences	9,599	3,383	10,000	10,000	10,000	10,000
1-12-2-55200	Travel/Lodging	9,087	5,074	7,500	7,500	7,500	7,500
1-12-2-55300	Per Diem	1,893	1,221	3,000	3,000	3,000	3,000
1-12-2-55400	Business Expense	2,486	1,366	2,650	2,650	2,650	2,650
1-12-2-56100	Cell Phone Reimburse	4,207	7,660	7,860	6,000	6,000	6,000
1-12-2-56200	Uniforms	14,428	7,678	16,750	16,750	16,750	16,750
1-12-2-56300	Personal Protective Equip	30,718	23,369	49,000	31,000	31,000	31,000
Total Materials and Services		129,272	113,844	179,165	154,706	154,706	154,706

Capital Outlay					Proposed	Approved	Adopted
		2018/19	2019/20	2020/21	2021/22	2021/22	2021/22
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-12-3-50100	Training Equipment	2,043	-	-	-	-	-
1-12-3-51100	Medical Equipment	-	-	-	-	-	-
1-12-3-52100	Fire Equipment	-	8,907	-	-	-	-
1-12-3-52200	SCBA Bottles	5,250	-	229,000	-	-	-
Total Capital Outlay		7,293	8,907	229,000	-	-	-



DISTRICT STAFF ALONG WITH BEND FIRE TECHNICAL RESCUE TEAM, OSP, USFS AND OTHERS WORKED A VERY COMPLICATED MOTOR VEHICLE ACCIDENT ABOVE SUTTLE LAKE. PHOTO SHOWS RESPONDERS PULLING ON A RESCUE ROPE TO RAISE AN INJURED VICTIM UP A STEEP ENBANKMENT.

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 of Operations	\$ 122,397	
1-12-1-50200	Shift Commanders Shift Commander #1 Shift Commander #2 Shift Commander #3	\$ 318,276	106,609 106,609 105,058
1-12-1-50300	Firefighter/Paramedics FF/Medic #1 FF/Medic #2 FF/Medic #3 FF/Medic #4 FF/Medic #5 FF/Medic #6	\$ 475,127	81,352 81,014 81,014 81,014 81,014 69,719
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.	\$ 71,014	
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.	\$ 20,434	
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.	\$ 26,156	
1-12-1-52100	PERS (Public Employees Retirement System) Deputy Chief 32.46% + 6% employer paid employee portion Career Staff 27.68% - 32.46% + 6% employer paid employee portion.	\$ 390,378	47,074 343,304

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
1-12-1-52200	Health Insurance	\$ 213,561	
	Deputy Chief health, dental and vision insurance		25,836
	Shift Commander #1		8,707
	Shift Commander #2		25,836
	Shift Commander #3		8,707
	Firefighter/Paramedic #1		25,836
	Firefighter/Paramedic #2		25,836
	Firefighter/Paramedic #3		15,295
	Firefighter/Paramedic #4		25,836
	Firefighter/Paramedic #5		25,836
	Firefighter/Paramedic #6		25,836
1-12-1-52300	VEBA (Voluntary Employees' Beneficiary Association)	\$ 50,000	
	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		6,000
	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	\$ 10,465	
	Life Insurance @ \$12.08/mo.		1,450
	S/T Disability @ \$20.70/mo.		2,484
	L/T Disability @ \$40.51/mo.		4,861
	AD&D Insurance @ \$48/yr.		480
	FireMed coverage @ \$59/yr.		590
	Costco membership @ \$60/yr.		600
1-12-1-53100	Payroll Taxes	\$ 18,044	
	Deputy Chief Medicare taxes @ 1.45% and WBF		1,810
	Career Staff Medicare taxes @ 1.45% and WBF		16,234
TOTAL PERSONNEL SERVICES		<u>\$1,906,403</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.	\$ 8,051	
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 @ \$350.	\$ 2,100	
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	\$ 36,000	
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	\$ 6,000	
	Deputy Chief		600
	Shift Commanders (3) @ \$50/mo.		1,800
	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)	\$ 31,000	
	Turnouts, boots, and other PPE.		31,000
TOTAL MATERIALS AND SERVICES		\$ 154,706	
<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	\$ 0	
TOTAL CAPITAL OUTLAY		\$ 0	

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, and part-time cleaning staff.

BUDGET SUMMARY FOR MAINTENANCE

Expenditures	2018/19 Actual	2019/20 Actual	2020/21 Budget	2021/22 Budget
Personnel Services	\$27,234	\$25,067	\$25,054	\$26,361
Materials and Services	\$186,767	\$175,158	\$214,090	\$202,030
Capital Outlay	\$11,578	\$24,082	\$1,500	\$160,889
TOTAL	\$225,578	\$224,307	\$240,644	\$389,280

NEW BUDGETARY SIGNIFICANT CHANGES

- **General Maintenance.** The District does not plan for any summer maintenance employees for the second year in a row.
- **Deschutes 911 Service.** This budget item has been increased slightly for radio maintenance fees.
- **Contract Services Facilities.** Additional funds were added to this line item to cover costs of any out of the ordinary facilities projects in the last FY, but was reduced based on actual estimated costs in this budget.
- **Communications Capital Outlay.** This budget includes anticipating the receipt of the FEMA Assistance to Firefighters Grant to replace mobile and portable radio equipment. Replacement of the older radio equipment is expected to reduce radio maintenance fees in future years as well as increase communications reliability with our wildland partners. If the grant is not received, the grant amount will not be spent. It also includes \$10,975 for pager purchase and an upgrade to Engine 726 base station and headsets.

MAINTENANCE PERSONNEL SUMMARY

Position	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
Mechanic	0.40	0.25	0.25	0.25	0.25
Cleaning Staff	0.08	0.08	0.10	0.10	0.10
General Maintenance	0.40	0.40	0.40	0.00	0.00
TOTAL	0.88	0.73	0.75	0.35	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 the 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). There are plans to replace the carpet throughout this station during this budget as well as add new stacked washer/dryer units to the shop and crew quarters. There will also be exterior outlets added to the Station to add more heat tape for damage prevention related to previous ice-damming issues.

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 add propane radiant heat to the bays of Station 703 this year.

Station 704 is located in Camp Sherman and includes a bay area and a dormitory.

Maintenance Cost Center Performance Measures

PERFORMANCE MEASURE	GOAL	2018	2019	2020
M1. Number of yearly NFPA 1911 safety and performance inspections on emergency fleet	1	1	1	1
M2. Number of quarterly facility safety inspections				
• Station 701	4	1	4	4
• Station 703		1	4	4
• Station 704		1	4	4

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 2020.

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 is a good way to get the job done. Each of the three staffed fire stations for the District were inspected quarterly in 2020.

Additional Maintenance Accomplishments in 2020/2021

- The bay door reconfiguration project at Station 703 was completed.
- Exterior LED lighting was added at Station 704.
- Additional heat tape was added to the roofs of Station 701 and 703 to help prevent ice-damming.
- The Locust Street Training Site Hydrant project was completed.

- A new ambulance and captain's response vehicle were purchased and delivered in FY 20/21. These were purchased according to the District's Apparatus Replacement Plan. A second, used ambulance was purchased from Redmond Fire & Rescue to replace an older medic unit in the District's fleet. The estimated life of an ambulance in the District fleet is based on factors such as call volume and mileage. The District estimates a new ambulance should be replaced within 15 years. The purchase of the used ambulance in FY 20/21 will replace the third-out unit and puts the fleet of ambulances back in line with the intended replacement schedule with the new 771 (age zero) in first-out position for five years, 775 (age approximately 5 years old) in second-out position for five years, and the new/used ambulance 776 (age approximately 10 years old) in third-out position for five years. The old Unit 776 the District replaced in early 2021 is planned to be sold as surplus for a nominal fee in this FY. The second oldest ambulance remain in the fleet, but will be converted into a rehab unit to be used by the Fire Corps to support larger extended incidents and provide support to firefighters.



MEDICS 771, 775 AND 776

NEW CAPTAIN'S RESPONSE VEHICLE



MAINTENANCE DEPARTMENT BUDGET DETAIL

2021/2022 Fiscal Year

Expenditures by Account

General Operating Fund

Personnel Services					Proposed	Approved	Adopted
		2018/19	2019/20	2020/21	2021/22	2021/22	2021/22
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-13-1-50100	Mechanic	12,149	13,255	15,151	16,170	16,170	16,170
1-13-1-50200	Cleaning Staff	2,341	3,133	3,400	3,400	3,400	3,400
1-13-1-50300	General Maintenance	6,807	4,132	-	-	-	-
1-13-1-52100	PERS	4,289	2,967	5,039	5,249	5,249	5,249
1-13-1-53100	Payroll Taxes	1,649	1,579	1,464	1,542	1,542	1,542
Total Personnel Services		27,234	25,067	25,054	26,361	26,361	26,361

Materials and Services					Proposed	Approved	Adopted
		2018/19	2019/20	2020/21	2021/22	2021/22	2021/22
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-13-2-50100	Utilities	37,351	37,325	40,000	40,000	40,000	40,000
1-13-2-50200	Communication	16,295	13,022	19,000	19,000	19,000	19,000
1-13-2-50300	Deschutes 911 Service	6,095	7,720	6,790	8,730	8,730	8,730
1-13-2-51100	Fuel	21,413	17,222	22,000	22,000	22,000	22,000
1-13-2-53300	Contract Services-Facilities	26,989	29,992	44,000	30,000	30,000	30,000
1-13-2-53301	Contract Services-Vehicles	7,673	26,454	25,000	25,000	25,000	25,000
1-13-2-53302	Contract Services-EMS	4,821	3,338	10,000	10,000	10,000	10,000
1-13-2-53303	Contract Services-Communic	15,327	916	1,500	1,500	1,500	1,500
1-13-2-53304	Contract Services-Fire	7,254	7,065	8,500	8,500	8,500	8,500
1-13-2-53400	Supplies-Facilities	23,547	15,587	17,500	17,500	17,500	17,500
1-13-2-53401	Supplies-Vehicles	14,690	14,995	14,100	14,100	14,100	14,100
1-13-2-53402	Supplies-Communication	42	-	-	-	-	-
1-13-2-56200	Radio Repair/Replace	1,116	-	1,200	1,200	1,200	1,200
1-13-2-56300	SCBA Maintenance	4,152	1,524	4,500	4,500	4,500	4,500
Total Materials and Services		186,765	175,158	214,090	202,030	202,030	202,030

"Preventive maintenance: Don't start today by doing yesterday's work."

Deniece Schofield

Capital Outlay					Proposed	Approved	Adopted
		2018/19	2019/20	2020/21	2021/22	2021/22	2021/22
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-13-3-50100	Communications	11,578	10,887	-	160,889	160,889	160,889
1-13-3-51100	Technology	-	13,195	-	-	-	-
1-13-3-52100	Facilities	-	-	1,500	-	-	-
Total Capital Outlay		11,578	24,082	1,500	160,889	160,889	160,889

Communications: AFG grant to replace mobile and portable radios. Replacement of these older units will decrease future maintenance costs for the District, as well as increase communication reliability with our wildland partners.

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	\$ 16,170	
	Mechanic wages based on 528 hours		
1-13-1-50200	Cleaning Staff	\$ 3,400	
	Wages for cleaning staff		
1-13-1-50300	General Maintenance	\$ 0	
	Maintenance staff hired during the summer for general facilities maintenance and upkeep.		
1-13-1-52100	PERS (Public Employees Retirement System)	\$ 5,249	
	Mechanic at 32.46%		
1-13-1-53100	Payroll Taxes	\$ 1,542	
	Mechanic @ 7.65% FICA taxes and Worker's Benefit Fund (WBF) \$0.011/hr.		1,243
	Cleaning Staff @ 7.65% FICA taxes and WBF		299
	General Maintenance FICA taxes @ 7.65% and WBF		0
TOTAL PERSONNEL SERVICES		<u>\$26,361</u>	
<u>MATERIALS AND SERVICES</u>			
1-13-2-50100	Utilities	\$ 40,000	
	Electricity		28,000
	Propane		6,800
	Water/Sewer and other City usage fees		5,000
	Disposal		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	\$ 8,730	
	CAD Costs		3,630
	Radio Maintenance Fees		5,100
1-13-2-51100	Fuel	\$ 22,000	
	Ambulances		8,000
	Other Vehicles		14,000
1-13-2-53300	Contract Services-Facilities	\$ 30,000	
	Repairs and upkeep of facilities		13,300
	Landscaping		12,000
	HVAC Maintenance Inspection		1,700
	Snow Plowing		3,000
1-13-2-53301	Contract Services-Vehicles	\$ 25,000	
	Ambulance vehicle repairs, brake service, etc.		3,000
	Outside contractors for repairs and maintenance for all other vehicles including tires.		13,000
	Ward No-Smoke Filter System		9,000
1-13-2-53302	Contract Services-EMS	\$ 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
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

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
	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		\$ 202,030	
<u>CAPITAL OUTLAY</u>			
1-13-3-50100	Communications	\$ 160,889	
1-13-3-52100	Facilities	\$ 0	
TOTAL CAPITAL OUTLAY		\$ 160,889	

Communications Capital Outlay funds include replacement of mobile and portable radio equipment if the FEMA AFG grant is successful (including our match), as well as the purchase of pagers for new volunteer personnel and the upgrade to Engine 726 wireless base station and four Bluetooth headsets.



VETERAN VOLUNTEER FIREFIGHTER TOM HAYNES WORKING ON EQUIPMENT AT STATION 704 IN CAMP SHERMAN.

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.

Funding in the Volunteer Department supports the following Board Goals:

- Maintain volunteer staffing at identified levels.
- Develop a plan for the end of the Volunteer Recruitment & Retention position.
- Community risk reduction programs will be based on local data and risk.

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. The 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 44 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 21/22 assumes that the District will have seven 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 31 active Fire Corps volunteers. The District currently has the largest Fire Corps program in the State of Oregon.

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

BUDGET SUMMARY FOR VOLUNTEER DEPARTMENT

Expenditures	2018/19 Actual	2019/20 Actual	2020/21 Budget	2021/22 Budget
Personnel Services	\$38,262	\$65,358	\$86,397	\$88,885
Materials and Services	\$175,459	\$191,092	\$304,846	\$328,111
TOTAL	\$213,721	\$256,450	\$391,243	\$416,996

NEW BUDGETARY SIGNIFICANT CHANGES

- **Election.** There are no board member positions expiring this year, therefore no expenses were budgeted.
- **Tuition/Books.** This budget line increased to cover the costs of seven resident volunteers for this FY.
- **Reimbursements.** Assumes six resident volunteers reimbursed at \$350/mo. and one resident volunteer lieutenant reimbursed at \$600/mo. In addition, this includes a \$300 reimbursement per year for the prevention division chair and volunteer meal voucher reimbursement for all volunteers.
- **Immunization/Tests.** This was reduced based on the number of volunteers due in this FY for medical physicals.
- **Prevention/Special Events.** Prevention was separated from Fire Corps and added to Special Events during FY 20/21 and reduced in FY 21/22 because the District does not anticipate any prevention grants during this FY.
- **Uniforms.** Includes uniforms for three new Resident Volunteers and additional funds for uniform replacement for all volunteers.
- **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. This is year three of the four-year grant.

VOLUNTEER PERSONNEL SUMMARY

Position	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
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	0.30	0.50	1.00	1.00
TOTAL	0.05	0.35	0.55	1.05	1.05

VOLUNTEER PERSONNEL BREAKDOWN BY POSITION

Type	FY 2021/22
Firefighting/EMS	26
SAFER Volunteers (Fire & Fire/EMS)	12
Limited Scope Fire	2
EMS Only	4
Fire Corps	31
Resident Volunteers	7
TOTAL	82



RESIDENT VOLUNTEER LIEUTENANT
RACHEL ULM OVERSEES THE
RESIDENT VOLUNTEER PROGRAM.

Volunteer Cost Center Performance Measures

PERFORMANCE MEASURE	GOAL	2018	2019	2020
V1. Number of volunteers, by type, at each ISO recognized station				
Station 701				
• Officer	1	1	2	2
• Engineer	1	6	3	4
• Firefighter	3	20	30	22
Station 703				
• Officer	1	2	3	3
• Engineer	1	1	1	1
• Firefighter	3	2	3	4
Station 704				
• Officer	1	0	0	*0
• Engineer	1	0	1	1
• Firefighter	3	2	2	5
V2. Number of Fire Corp volunteers	20	26	28	30
V3. Net increase in volunteer firefighters	5/YR	0	11	*(3)

Performance Measure *V1 – Station 704. Station 704 recruitment has improved with as a result of the recruiting efforts of the Volunteer Recruitment and Retention Coordinator. The age demographic of full-time residents in the region is one factor. The District has a candidate identified for the Station 704 officer role who is working towards the remaining qualifications for that position.

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 exceeded for 2020.

Performance Measure *V3 – The shortage of volunteer firefighters continues to be 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. The District added ten firefighters in 2020, but had thirteen resign due to various reasons. The addition of officers in outlying stations as well as transitioning the Recruitment and Retention Coordinator to a full-time position is aimed at helping with the retention aspect.

Additional Volunteer Accomplishments 2020/2021

- **Training and Certifications.** Volunteer personnel achieved 54 training certifications in 2020 and logged 3,366 training hours. Seven firefighters completed Fire Officer 1 training. This training prepares firefighters to take initial command of incidents such as structural and wildland fires and motor vehicle accidents.
- **Resident Volunteers.** Two Resident Volunteers completed their Paramedicine or Fire Science programs in 2020. Two new Resident Volunteers were brought on mid-year, and three additional were offered a position in April 2020. One resigned during the year.

***Items to note:** Several of the volunteer Fire Corps and Prevention Division programs were impacted by COVID-19 restrictions in 2020, however over 977 hours were logged by volunteers in these activities:*

- **Blood Pressure Screenings.** Volunteers staff a Blood Pressure Clinic at Bi-Mart on the third Tuesday of each month. Blood pressure readings for the year totaled 51– a 92% decrease from the last year! Four of those checked were flagged for further follow-up.
- **CPR/First Aid Classes.** Four volunteers conduct First Aid and CPR/AED classes for the community. They taught 41 community members in Heartsaver First Aid and/or CPR for 2020.
- **Address Sign Installation.** Fire Corps volunteers install reflective address signs to help crews quickly locate addresses within the District. A total of 30 address signs were installed in 2020.
- **Car Seat Safety Checks.** One volunteer is certified to check child car seat safety. Regularly scheduled regional safety clinics were canceled due to COVID, however 11 inspections were performed in 2020 in Sisters.
- **Smoke Alarms.** The District received 30 requests for service of smoke alarms in the community. Volunteers and staff installed 8 battery-powered smoke alarms and provided 24 batteries.

- **AED Grants.** The District set aside grant funds to encourage more businesses in the community to purchase Automated External Defibrillators. An additional four AED's were added to our community!
- **Senior Safety Program.** The Senior Safety Committee includes representatives from the Council on Aging of Central Oregon, Sisters Park and Recreation, and staff and Fire Corps volunteers of the Fire District. One large focus of the committee is to reduce fire department responses to falls in the senior population. Many regularly scheduled events were canceled in 2020 due to COVID.
- **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 2020 for this program.
- **Halloween Safety Fair.** The District's traditional event had to be modified this year due to COVID. Volunteers prepared Halloween safety bags with prevention and safety materials and a few holiday treats for over 360 school-age children in the Sisters and Black Butte School Districts.
- **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 2020, 202 children received gifts. In addition, the Sisters-Camp Sherman Fire & Ambulance Association received approximately \$10,000 in donated funds for the program.
- **Community Christmas Dinner.** The Association also hosts a community Christmas dinner on Christmas Day every year typically served in the Community Hall at Station 701. The event was modified in 2020 and the traditional meal was packaged and delivered to interested community members through a drive-through pick-up service at Station 701. Over 150 meals were handed out.
- **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 2020, a total of 61 individuals/families were helped with a total of \$792 in gas/food vouchers and bus tickets.



CARS LINE UP OUTSIDE OF STATION 701 TO PICK UP THEIR CHRISTMAS DINNER PREPARED BY VOLUNTEERS AND STAFF ON CHRISTMAS DAY.



PICTURED LEFT: VOLUNTEERS AND STAFF JOINED LOCAL ELEMENTARY STUDENTS AT LUNCH (PRE-COVID) TO CELEBRATE WINNING THE FIREBUSTERS PIZZA PARTY.



PICTURED RIGHT: FIRE CORPS MEMBERS ASSIST AT A BIG SATURDAY DRILL PROVIDING REHAB AND LUNCH TO THE VOLUNTEER FIREFIGHTERS.



PICTURED LEFT: FIRE SAFETY MANAGER DOUG GREEN AND FIRE CORPS VOLUNTEERS LES SCHELL AND ROBIN HOLM CONDUCTING A WILDFIRE HOME SAFETY ASSESSMENT ON A PROPERTY OUTSIDE OF SISTERS.

VOLUNTEER DEPARTMENT BUDGET DETAIL

2021/2022 Fiscal Year

Expenditures by Account General Operating Fund

Personnel Services					Proposed	Approved	Adopted
		2018/19	2019/20	2020/21	2021/22	2021/22	2021/22
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-14-1-50100	Board Members	3,000	2,700	3,000	3,000	3,000	3,000
1-14-1-50200	Volunteer Coordinator	800	800	1,200	1,200	1,200	1,200
1-14-1-52400	Other Benefits	5,916	7,068	7,297	9,385	9,385	9,385
1-14-1-53100	Payroll Taxes	292	268	300	300	300	300
1-14-1-54000	Volunteer R&R Coord-Grant	28,254	54,522	75,000	75,000	75,000	75,000
Total PERSONNEL SERVICES		38,262	65,358	86,797	88,885	88,885	88,885

Materials and Services					Proposed	Approved	Adopted
		2018/19	2019/20	2020/21	2021/22	2021/22	2021/22
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-14-2-50100	Election	1,729	-	2,600	-	-	-
1-14-2-50200	District Awards	9,539	4,780	8,000	8,000	8,000	8,000
1-14-2-50300	Volunteer Service Award	22,150	22,300	22,250	22,250	22,250	22,250
1-14-2-51100	Tuition/Books	43,088	64,330	46,106	66,901	66,901	66,901
1-14-2-52100	Reimbursements	31,279	35,590	28,800	33,060	33,060	33,060
1-14-2-52200	Immunizations/Tests	7,025	8,846	13,365	11,700	11,700	11,700
1-14-2-53100	Ass'n Activity Allocation	18,508	16,437	17,000	17,000	17,000	17,000
1-14-2-53200	Prevention/Special Events	2,563	1,485	5,600	2,750	2,750	2,750
1-14-2-53300	Fire Corps	9,482	7,867	13,800	13,800	13,800	13,800
1-14-2-53400	Supplies	690	604	750	750	750	750
1-14-2-54200	Chaplaincy	1,000	-	1,000	1,000	1,000	1,000
1-14-2-55100	Training/Conferences	4,599	4,321	6,000	6,000	6,000	6,000
1-14-2-55200	Travel/Lodging	3,503	1,720	4,000	4,000	4,000	4,000
1-14-2-55300	Per Diem	1,096	19	2,000	2,000	2,000	2,000
1-14-2-56200	Uniforms	4,396	10,830	2,700	8,025	8,025	8,025
1-14-2-59100	Recruitment/Retention Grant	14,812	11,962	130,875	130,875	130,875	130,875
Total Materials and Services		175,459	191,092	304,846	328,111	328,111	328,111

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 @\$59 FireMed Subscription for all Board Members @\$50 AD&D Insurance Employee Assistance Program @ \$14.63	\$ 9,385	1,200 4,720 295 2,000 1,170
1-14-1-53100	Payroll Taxes Board Members 7.65% FICA taxes for per diem + WBF Volunteer Coordinator 7.65% FICA taxes + WBF	\$ 300	230 70
1-14-1-54000	Volunteer Recruit & Retention Coord - Grant Salary, PERS (32.46% + 6%) Payroll Taxes (7.65% + WBF)	\$ 75,000	
TOTAL PERSONNEL SERVICES		\$ 88,885	
<u>MATERIALS AND SERVICES</u>			
1-14-2-50100	Election Costs associated with having an election for board members.	\$ 0	
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 7 RV's x 3 terms x 17 credits @ \$169.75/cred Textbooks and other class fees	\$ 66,901	60,601 6,300

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
1-14-2-52100	Reimbursements (mileage/food/supplies)	\$ 33,060	
	Resident Volunteers (7) at Station 701 @ \$350/mo.		29,400
	Volunteer Meal Vouchers for 24hr shifts (\$10@)		360
	Volunteer Public Education Coordinator Reimb.		300
	Additional allowance @ \$250/mo. for RV Lieutenant		3,000
1-14-2-52200	Immunizations/Tests	\$ 11,700	
	Physicals for six existing volunteers @ \$650		3,900
	Physicals, drug screens, backgrounds ten new vols		7,800
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	\$ 2,750	
	Fire Busters, Fire-Free weekends, fire-prevention week, safety fair, bike helmets, smoke alarms, 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
1-14-2-56200	Uniforms	\$ 8,025	
	3 new Resident Volunteers		5,325
	Volunteer Uniform replacement		2,700

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
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		\$ 328,111	



MATTER OF BALANCE CLASS PARTICIPANTS



FIRE CORPS & PREVENTION DIVISION VOLUNTEERS PHIL DREW AND MARGIE LOMBARDI REPLACING A SMOKE ALARM DURING A SENIOR HOME SAFETY INSPECTION.



FIRE CORPS VOLUNTEERS AND STAFF PREPARE SPIRIT OF CHRISTMAS GIFT BAGS FOR LOCAL CHILDREN AT CHRISTMAS

"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.

Unappropriated ending fund balance is budgeted at \$1,074,084. 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	2018/19 Actual	2019/20 Actual	2020/21 Projected	2021/22 Budget
Transfers	\$578,690	\$369,750	\$711,077	\$570,245
Operating Contingency	\$0	\$207,591	\$0	\$326,443
Ending Fund Balance	\$1,610,192	\$1,646,877	\$1,651,842	\$1,074,084
TOTAL	\$2,188,882	\$2,224,218	\$2,362,919	\$1,970,772

Transfers from the Operating Budget to Reserve Funds include:

- \$163,680 Employment Reserve Fund
- \$ 89,100 Building Reserve Fund
- \$317,465 Equipment Reserve Fund

NON-DEPARTMENTAL BUDGET DETAIL

2021/2022 Fiscal Year

Expenditures by Account**General Fund**

Transfers					Proposed	Approved	Adopted
		2018/19	2019/20	2020/21	2021/22	2021/22	2021/22
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-90-7-57000	Transfers to Reserve Funds	578,690	369,750	596,717	570,245	570,245	570,245
Total TRANSFERS		578,690	369,750	596,717	570,245	570,245	570,245

Contingency					Proposed	Approved	Adopted
		2018/19	2019/20	2020/21	2021/22	2021/22	2021/22
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-90-8-58000	Contingency	-	207,591	310,827	326,443	326,443	326,443
Total CONTINGENCY		-	207,591	310,827	326,443	326,443	326,443

Unappropriated - to Fund Balance					Proposed	Approved	Adopted
		2018/19	2019/20	2020/21	2021/22	2021/22	2021/22
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-90-9-59000	Unapprop.-to Fund Balance	-	-	1,007,089	1,074,084	1,074,084	1,074,084
Total UNAPPROPRIATED		-	-	1,007,089	1,074,084	1,074,084	1,074,084

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	\$ 570,245	
	Employment Reserve Fund		163,680
	Building Reserve Fund		89,100
	Equipment Reserve Fund		317,465
1-90-8-58000	Contingency	\$ 326,443	
	10% of operating expenses		326,443
1-90-9-59000	Unappropriated to Fund Balance	\$ 1,074,084	
	5/12 of Personnel Services		1,035,569
	¼ of Materials and Services		187,980
	¼ of Capital Outlay		6,785
	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 \$78,000 into the Employment Reserve Fund for the 21/22 FY to help offset this cost. In addition, a staffing analysis is currently in process and funds have been set aside in the Employment Reserve Fund (Reserved for Future Expenditure) to cover any associated costs that may result from this analysis. If the Cloverdale Levy passes, these funds will not be spent as most of the staffing concerns could be alleviated by the shared services agreement that will be adopted as a result of Cloverdale's successful levy.

EMPLOYMENT RESERVE FUND BUDGET DETAIL

2021/2022 Fiscal Year

Revenue					Proposed	Approved	Adopted
		2018/19	2019/20	2020/21	2021/22	2021/22	2021/22
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
2-01-0-49000	Transfer In	479,690	-	161,471	163,680	163,680	163,680
2-01-0-49990	Beginning Fund Balance	604,249	1,083,939	-	161,471	161,471	161,471
EMPLOYMENT RESERVE FUND REVENUE		1,083,939	1,083,939	161,471	325,151	325,151	325,151

Expenditures					Proposed	Approved	Adopted
		2018/19	2019/20	2020/21	2021/22	2021/22	2021/22
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
2-12-1-56107	PERS Reserve for Future Exp	-	1,000,000	81,471	159,471	159,471	159,471
2-12-1-56109	Reserved for Future Exp	-	83,939	80,000	165,680	165,680	165,680
EMPLOYMENT RESERVE FUND EXPENDITURES		-	1,083,939	161,471	325,151	325,151	325,151

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	\$ 159,471	
	Saving to pay off Unfunded Actuarial Liabilities.		
2-12-1-56109	Reserved for Future Expenditures	\$ 165,680	
	Unanticipated costs for labor, separation of service, vacation and retirement payouts.		80,000
	Additional Operation Staffing Expenses as a result of the FY 20/21 Staffing Analysis		85,680

Reconciliation of Side Account	
Side Account Est. 2019	
Deposits in 2019	\$1,500,000
Admin. Expenses	(1,500)
Amount transferred to employer reserves in 2019	(32,283)
Side Account Earnings (2019)	67,619
Side Account as of 12/31/2019	\$1,533,836

Average Side Account Earnings 2008-2019	
Year	Average Earnings/Loss
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%
2019	13.92%

How Do PERS Side Accounts Work?

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

What Earnings Do Side Accounts Receive?

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

Summary of Changes Between Proposed and Adopted Budget:

After the proposed budget was delivered to the Budget Committee, the District was awarded a Wildfire Prevention and Preparedness Activities grant in the amount of \$114,360 from the Oregon Office of State Fire Marshal. These funds were included in the Approved and Adopted Budgets in the Equipment Reserve Fund as Beginning Fund Balance and will be used to purchase Very High Frequency (VHF) communications equipment.

BUILDING RESERVE FUND BUDGET DETAIL

2021/2022 Fiscal Year

Revenue					Proposed	Approved	Adopted
		2018/19	2019/20	2020/21	2021/22	2021/22	2021/22
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
3-01-0-49000	Transfer In	45,000	85,750	134,826	89,100	89,100	89,100
3-01-0-49990	Beginning Fund Balance	94,436	102,166	162,616	192,679	192,679	192,679
BUILDING RESERVE FUND REVENUE		139,436	187,916	297,442	281,779	281,779	281,779

Expenditures					Proposed	Approved	Adopted
		2018/19	2019/20	2020/21	2021/22	2021/22	2021/22
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
3-10-2-53413	Reserved for Future Exp	34,060	-	193,101	212,193	212,193	212,193
3-10-2-53414	Training Center	2,994	23,996	3,000	-	-	-
3-10-2-53415	Station 701	-	-	29,965	55,036	55,036	55,036
3-10-2-53416	Station 703	217	1,297	71,376	14,550	14,550	14,550
3-10-2-53417	Station 704	-	-	-	-	-	-
BUILDING RESERVE FUND EXPENDITURES		37,270	25,293	297,442	281,779	281,779	281,779

EXPENDITURE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
<u>CAPITAL OUTLAY</u>			
3-10-2-53413	Reserved for Future Expenditures	\$ 212,193	
	Unanticipated costs related to buildings and maintenance of buildings and grounds.		
3-10-2-53414	Training Center	\$ 0	
3-10-2-53415	Station 701	\$ 55,036	
	Stacked Washer/Dryer Unit – Shop		3,250
	Stacked Washer/Dryer Unit – Crew Quarters		9,150
	Exterior outlets for heat tape		1,700
	Carpet Replacement		40,936
3-10-2-53416	Station 703	\$ 14,550	
	Bays: Propane radiant heat		14,550
3-10-2-53417	Station 704	\$ 0	

The exterior outlets for heat tape at Station 701 and addition of propane radiant heat to the bays at Station 703 will help prevent ice-damming and cut down on electrical costs. Carpet replacement at Station 701 is considered routine maintenance with no additional operating funds anticipated.

EQUIPMENT RESERVE FUND BUDGET DETAIL

2021/2022 Fiscal Year

Revenue					Proposed	Approved	Adopted
		2018/19	2019/20	2020/21	2021/22	2021/22	2021/22
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
4-01-0-49000	Transfer In	54,000	284,000	300,420	317,465	317,465	317,465
4-01-0-49990	Beginning Fund Balance	664,607	677,060	568,564	564,771	679,131	679,131
EQUIPMENT RESERVE FUND REVENUE		718,607	961,060	868,984	882,236	996,596	996,596

Expenditures					Proposed	Approved	Adopted
		2018/19	2019/20	2020/21	2021/22	2021/22	2021/22
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
4-10-5-56103	Vehicle	41,547	349,301	250,000	-	-	-
4-10-5-56108	EMS Equip Reserve Future	-	11,876	1,675	30,000	30,000	30,000
4-10-5-56109	FIRE Equip Reserve Future	-	42,632	6,225	43,364	157,724	157,724
4-10-5-56110	Reserve for Future Expend	-	-	611,084	808,872	808,872	808,872
EQUIPMENT RESERVE FUND EXPENDITURES		41,547	403,809	868,984	882,236	996,596	996,596

The annual vehicle transfer is \$249,312; EMS equipment transfer is \$22,279; and fire equipment transfer is \$35,010. An auto CPR-compression system is planned for this FY out of the EMS Equipment line. Fire equipment purchases planned for this FY include a blade set for the Holmatro tool on Engine 726, hose bed covers for Engines 723, 726 and 724, large diameter hose and appliances, a thermal imaging camera for Engine 724, and Very High Frequency (VHF) communications equipment through a State Grant. The additional supply of hose will allow staff to properly decontaminate/dry hose after a fire. The large diameter hose and appliances are not expected to increase maintenance and testing costs and it will replace the 3" hose currently in the fleet with 5". The larger diameter hose will be more reliable and improve water supply on structure fires. The VHF communications equipment will allow for better communications with our wildland fire partners.

EXPENDITURE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
CAPITAL OUTLAY			
4-10-5-56103	Vehicle	\$ 0	
4-10-5-56108	EMS Equipment	\$ 30,000	
	CPR Compression System		30,000
4-10-5-56109	FIRE Equipment	\$ 157,724	
	Blade set for Holmatro – 726		2,400
	Hose bed covers – 723/724/726		2,250
	Thermal imaging camera – 724		6,214
	Large Diameter Hose and Appliances		32,500
	VHF Communications Equipment		114,360
4-10-5-56110	Reserved for Future Expenditure	\$ 808,872	
	Unanticipated costs related to fleet and equipment replacement.		

DEBT SERVICE FUND BUDGET DETAIL

2021/2022 Fiscal Year

Revenue					Proposed	Approved	Adopted
		2018/19	2019/20	2020/21	2021/22	2021/22	2021/22
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
7-01-0-40100	Desch Cty Tax Bond Rev	104,937	186,069	178,430	184,631	184,631	184,631
7-01-0-40200	Jeffsn Cty Tax Bond Rev	10,518	17,929	17,843	18,463	18,463	18,463
7-01-0-44120	Interest Revenue	396	1,628	1,200	500	500	500
7-01-0-49990	Beginning Fund Balance	105,895	39,582	43,842	51,041	51,041	51,041
DEBT SERVICE FUND REVENUE		221,746	245,208	241,315	254,635	254,635	254,635

Expenditures					Proposed	Approved	Adopted
		2018/19	2019/20	2020/21	2021/22	2021/22	2021/22
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
7-10-2-53600	Bond Interest Payment	32,164	29,358	26,274	23,095	23,095	23,095
7-10-2-53700	Bond Principal Payment	150,000	165,000	170,000	180,000	180,000	180,000
Total DEBT SERVICE		182,164	194,358	196,274	203,095	203,095	203,095

Debt Service Unappropriated					Proposed	Approved	Adopted
		2018/19	2019/20	2020/21	2021/22	2021/22	2020/21
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
7-90-9-59000	Unapprop. To Fund Balance	-	-	45,041	51,541	51,541	51,541
Total UNAPPROPRIATED DEBT SERVICE		-	-	45,041	51,541	51,541	51,541

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	\$ 184,631	
	Anticipated Property Tax Revenue from Deschutes County for Bond repayment		
7-01-0-40200	Jefferson County Tax Bond Revenue	\$ 18,463	
	Anticipated Property Tax Revenue from Jefferson County for Bond repayment		
7-01-0-44120	Interest Income	\$ 500	
	Anticipated interest income received from Deschutes and Jefferson counties as well as LGIP account.		
7-01-0-49990	Beginning Fund Balance	\$ 51,041	

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	\$ 23,095	
	August 1, 2021 interest payment on bond debt		\$11,547.25
	February 1, 2022 interest payment on bond debt		\$11,547.25
7-10-2-53700	Bond Principal Payment	\$ 180,000	
	February 1, 2022 principal payment on bond debt		
7-90-9-59000	Unappropriated to Fund Balance	\$ 51,541	
	Amount carried over to fund next year's first payment in August prior to receiving tax income in November.		

Debt Service Schedule – Through Maturity

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Total P&I</u>	<u>Fiscal Total</u>
8/1/2021	-		11,547.25	11,547.25	
2/1/2022	180,000.00	1.870%	11,547.25	191,547.25	203,094.50
8/1/2022	-		9,864.25	9,864.25	
2/1/2023	190,000.00	1.870%	9,864.25	199,864.25	209,728.50
8/1/2023	-		8,087.75	8,087.75	
2/1/2024	200,000.00	1.870%	8,087.75	208,087.75	216,175.50
8/1/2024	-		6,217.75	6,217.75	
2/1/2025	215,000.00	1.870%	6,217.75	221,217.75	227,435.50
8/1/2025	-		4,207.50	4,207.50	
2/1/2026	220,000.00	1.870%	4,207.50	224,207.50	228,415.00
8/1/2026	-		2,150.50	2,150.50	
2/1/2027	230,000.00	1.870%	2,150.50	232,150.50	234,301.00



FIREFIGHTERS WORKING ON
EXTINGUISHMENT OF A STRUCTURE FIRE.

FIVE-YEAR BUDGET FORECAST

	2021/22	2022/23	2023/24	2024/25	2025/26
	Budget	Forecast	Forecast	Forecast	Forecast
Revenues:					
Property Taxes	3,240,314	3,402,330	3,572,446	3,751,068	3,938,622
Ambulance Transports	375,000	375,000	375,000	375,000	375,000
GEMT	20,000	20,000	20,000	20,000	20,000
Other Fees for Service	93,038	15,860	15,860	15,860	15,860
Fire Med Membership	15,000	15,000	15,000	15,000	15,000
Grant Revenue	348,975	77,200	-	-	-
Interest	23,500	24,718	24,651	18,571	15,834
Miscellaneous	70,100	70,100	70,100	70,100	70,100
Total Revenues	4,185,927	4,000,208	4,093,057	4,265,600	4,450,416
Expenditures:					
Personnel Services	2,610,365	2,560,901	2,608,760	2,559,248	2,508,251
Materials and Services	952,384	891,143	872,889	899,075	926,047
Capital Outlay	357,963	-	655,000	507,710	441,000
Debt Service	203,095	209,729	216,176	227,436	228,415
Operating Contingency	326,443	345,204	348,165	345,832	343,430
Total Expenditures	4,450,250	4,006,977	4,700,989	4,539,301	4,447,143
Other Financing Sources					
Transfers In	570,245	450,633	459,999	469,645	401,581
Transfers Out	(570,245)	(450,633)	(459,999)	(469,645)	(401,581)
Total Other Financing	-	-	-	-	-
Excess Revenues over/ (under) Expenditures	(264,323)	(6,769)	(607,932)	(273,701)	3,273
Beginning Fund Balance	2,736,165	2,471,842	2,465,073	1,857,141	1,583,439
Ending Fund Balance	2,471,842	2,465,073	1,857,141	1,583,439	1,586,713
Increase/Decrease	-10%	0%	-25%	-15%	0%
Minimum Fund Balance	975,766	944,133	955,363	945,571	935,485
For Operating prior to taxes collected					

A five-year budget forecast is completed by the Executive Assistant and Finance Manager twice annually: once after the budget is adopted, and again after the annual audit is completed. The five-year forecast is used by management staff to review trends and potential impacts to future budgets. The forecast assumes a conservative 5% increase in property taxes, a 3% increase in personnel services and materials and services and actual debt service scheduled payments. It also includes reserve fund allocations based on the District's Apparatus, Fire Equipment and EMS Equipment Replacement Schedules and Board direction regarding major funding priorities.

SALARY SCHEDULE

STEPS	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
Office Assistant	\$ 14.41	\$ 15.06	\$ 15.74	\$ 16.45	\$ 17.19	\$ 17.96
Cleaning/Maintenance	\$ 18.60	\$ 19.44	\$ 20.32	\$ 21.23	\$ 22.19	\$ 23.18
Mechanic	\$ 24.58	\$ 25.68	\$ 26.84	\$ 28.04	\$ 29.31	\$ 30.63
	\$ 26.88	\$ 28.09	\$ 29.35	\$ 30.67	\$ 32.05	\$ 33.49
Administrative Assistant	\$ 4,659	\$ 4,868	\$ 5,087	\$ 5,316	\$ 5,555	\$ 5,805
	\$ 55,902	\$ 58,418	\$ 61,047	\$ 63,794	\$ 66,665	\$ 69,664
Hybrid	\$ 35.59	\$ 37.19	\$ 38.87	\$ 40.61	\$ 42.44	\$ 44.35
Executive Assistant/	\$ 6,169	\$ 6,447	\$ 6,737	\$ 7,040	\$ 7,357	\$ 7,688
Finance Manager	\$ 74,027	\$ 77,358	\$ 80,840	\$ 84,477	\$ 88,279	\$ 92,251
Fire-Medic	\$ 21.67	\$ 22.65	\$ 23.67	\$ 24.73	\$ 25.85	\$ 27.01
based on 2912 hours	\$ 5,260	\$ 5,496	\$ 5,744	\$ 6,002	\$ 6,272	\$ 6,555
	\$ 63,116	\$ 65,957	\$ 68,925	\$ 72,026	\$ 75,268	\$ 78,655
Engineer-Medic Incentive	\$ 22.32	\$ 23.33	\$ 24.38	\$ 25.48	\$ 26.62	\$ 27.82
based on 2912 hours	\$ 5,417	\$ 5,661	\$ 5,916	\$ 6,182	\$ 6,460	\$ 6,751
	\$ 65,010	\$ 67,935	\$ 70,992	\$ 74,187	\$ 77,526	\$ 81,014
Shift Commander	\$ 28.52	\$ 29.81	\$ 31.15	\$ 32.55	\$ 34.01	\$ 35.54
based on 2912 hours	\$ 6,921	\$ 7,233	\$ 7,558	\$ 7,899	\$ 8,254	\$ 8,625
	\$ 83,057	\$ 86,795	\$ 90,701	\$ 94,782	\$ 99,047	\$ 103,504
Finance Manager	\$ 41.43	\$ 43.29	\$ 45.24	\$ 47.28	\$ 49.41	\$ 51.63
based on 1040 hours	\$ 3,591	\$ 3,752	\$ 3,921	\$ 4,097	\$ 4,282	\$ 4,475
	\$ 43,087	\$ 45,026	\$ 47,053	\$ 49,170	\$ 51,383	\$ 53,695
Fire Safety Manager	\$ 41.43	\$ 43.29	\$ 45.24	\$ 47.28	\$ 49.41	\$ 51.63
based on 1040 hours	\$ 3,591	\$ 3,752	\$ 3,921	\$ 4,097	\$ 4,282	\$ 4,475
	\$ 43,087	\$ 45,026	\$ 47,053	\$ 49,170	\$ 51,383	\$ 53,695
	\$ 47.22	\$ 49.34	\$ 51.57	\$ 53.89	\$ 56.31	\$ 58.84
Deputy Chief	\$ 8,185	\$ 8,553	\$ 8,938	\$ 9,340	\$ 9,761	\$ 10,200
	\$ 98,218	\$ 102,637	\$ 107,256	\$ 112,083	\$ 117,126	\$ 122,397
Fire Chief		Contractual				

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

COLA 1%

COLA raise for 2022/23 between 2-4%

Longevity Pay: +1% after ten years of continuous career service
 +1% after fifteen years of continuous career service
 +1% after twenty years of continuous career service

Current Step on 7/1/2021	Name	Current Step on 7/1/2021	Name	Current Step as of 7/1/2021	Name
Shift Commander 6	JA	Engineer Medic 6	PB	Engineer Medic 2	TM
Shift Commander 6	TB	Engineer Medic 6	DW	Engineer Medic 6	CM
Shift Commander 6	RH	Hybrid Exec. Asst./FM 4	JS	Engineer Medic 6	MM
Fire Safety Manager 6	DG	Deputy Chief 6	TC	Engineer Medic 6	DF
Office Asst. 6	SB	Mechanic 6	TW		

APPARATUS REPLACEMENT SCHEDULE

	Est Life	2021/22	2022/23	2023/24	2024/25	2025/26
Beginning Balance July 1		426,657	675,969	932,759	542,254	350,974
Transfer into Reserves		249,312	256,791	264,495	272,429	280,602
Equipment Purchased:						
Station 701						
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				463,710	
Ambulance (771-2021)	15					
Ambulance (775-2015)	15					
Ambulance (776-2011)	15					290,000
Capt. Response (791-2019)	10					
DC Ops Vehicle (711-2014)	10			55,000		
Chief Vehicle (710-2016)	10					55,000
FSM Vehicle (780-2017)	15					
Student Vehicle (Durango)*	20					
Staff Vehicle (Pick-up-2006)	20					45,000
Station 703						
Pumper (Used) (723-2008)	25					
Tender (733-2000)	30					
Brush (743-2006)	20					
Station 704						
Pumper (Used) (724-2008)	25					
Tender (FFP) (734-2005)	25					
Brush (744-2006)	20					
Ending Balance		675,969	932,759	542,254	350,974	241,576

The full fleet replacement schedule goes out 20+ years to ensure the District will have the funds necessary to replace vehicles as needed. The Executive Assistant/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 2021 and incorporated into the budget.

Items to note: A used ambulance was purchased to replace 775 in FY 20/21. Ambulance 775 will remain in the fleet, but converted to a rehab unit for Fire Corps use. In addition, the oldest ambulance in the fleet will be declared surplus during this FY and sold for a nominal amount. This was an unanticipated purchase out of the Equipment Reserve Fund in FY 20/21, but is a newer vehicle than the current 775 and improves fleet efficiency because the unit is the same make and model as the newer units.

FIRE EQUIPMENT REPLACEMENT PLAN

FIRE EQUIPMENT REPLACEMENT PLAN									
Equipment Type	Brand	Quantity	Year	Est Life	21-22	22-23	23-24	24-25	25-26
				Beginning Balance	52,990	34,490	66,935	100,353	134,774
				Transfer into Reserves	31,500	32,445	33,418	34,421	35,454
Breathing Air Compressor	Scott	1	2019	25					
SCBA's	MSA	29	2021	15	11,000				
721 Thermal Imager	Bullard	1	2010	20					
726 Thermal Imager	Bullard	1	1999	20	6,500				
723 Thermal Imager	Bullard	1	2015	20					
Turn Out Extractor	Milnor	1	2004	30					
Turn Out 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	11	2020	5					11,000
Large Diameter Hose	Mercedes	4000	2021	20	32,500				
				Total	50,000	-	-	-	11,000
				Ending Balance	34,490	66,935	100,353	134,774	159,228

EMS EQUIPMENT REPLACEMENT PLAN

EMS EQUIPMENT REPLACEMENT PLAN									
Equipment Type	Brand	Quantity	Year	Est Life	21-22	22-23	23-24	24-25	25-26
				Beginning Balance	62,630	54,909	77,856	101,492	81,837
				Transfer into Reserves	22,279	22,947	23,636	24,345	25,075
726 Extrication Tool	Holmatro	1	2016	10					25,000
771 Extrication Tool	Holmatro	1	2016	10					15,000
771 Cardiac Monitor	Phillips MRX	1	2011	15					
775 Cardiac Monitor	Phillips MRX	1	2011	15					
776 Cardiac Monitor	Phillips MRX*	1	2020	15					
771 Gurney	Stryker Power Pro	1	2014	10				22,000	
775 Gurney	Stryker Power Pro	1	2014	10				22,000	
776 Gurney	Stryker Power Pro	1	2017	10					
Spare Gurney	Stryker Power Pro	1	2011	do not replace					
CPR Compression Syst.	Lucas 2	2	2011	10	30,000				
*Refurbished Phillips MRX replaced an outdated Zoll M series in 2020									
				Total	30,000	-	-	44,000	40,000
				Ending Balance	54,909	77,856	101,492	81,837	66,912

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.

AFG (Assistance to Firefighters Grant) –The primary goal of the Assistance to Firefighters Grant (AFG) is to meet the firefighting and emergency response needs of fire departments and non-affiliated emergency medical service organizations.

ALS (Advanced Life Support) - Advanced life support, level 1 (ALS1) is the transportation by ground ambulance vehicle and the provision of medically necessary supplies and services including the provision of an ALS assessment or at least one ALS intervention.

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.

BLS (Basic Life Support) - Basic life support (BLS) is transportation by ground ambulance vehicle and the provision of medically necessary supplies and services, including BLS ambulance services as defined by the State.

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.

OSP (Oregon State Police). The Oregon State Police (OSP) is a multi-disciplined organization charged with protecting the people, wildlife, and natural resources in Oregon. The Oregon State Police (OSP) is a multi-disciplined organization charged with protecting the people, wildlife, and natural resources in Oregon.

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.

USFS (United States Forest Service). The United States Forest Service (USFS) is an agency of the U.S. Department of Agriculture that administers the nation's 154 national forests and 20 national grasslands.

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 15, 2021 at 5 pm electronically via GoToMeeting. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 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 2019-2020	Adopted Budget This Year 2020-2021	Approved Budget Next Year 2021-2022
Beginning Fund Balance/Net Working Capital	3,521,939	2,409,445	2,736,163
Fees, Licenses, Permits, Fines, Assessments & Other Service	465,692	534,461	553,038
Federal, State & all Other Grants, Gifts, Allocations & Donations	88,801	435,525	358,975
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	369,750	596,717	570,245
All Other Resources Except Current Year Property Taxes	220,718	98,700	83,600
Current Year Property Taxes Estimated to be Received	2,964,788	2,991,145	3,190,314
Total Resources	7,631,688	7,065,993	7,492,335
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	3,301,591	2,442,620	2,610,365
Materials and Services	693,599	1,013,369	952,384
Capital Outlay	438,197	488,400	357,963
Debt Service	194,358	196,274	203,094
Interfund Transfers	369,750	596,717	570,245
Contingencies	207,591	310,827	326,443
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	2,426,602	2,017,786	2,471,841
Total Requirements	7,631,688	7,065,993	7,492,335
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	651,602	707,122	796,017
FTE	3.00	2.80	3.10
Operations	1,787,986	2,242,739	2,061,109
FTE	10.00	10.00	10.00
Maintenance	224,307	240,644	389,280
FTE	0.73	0.75	0.35
Volunteers	256,450	391,643	416,996
FTE	0.35	0.55	1.05
Not Allocated to Organizational Unit or Program	3,003,944	1,959,674	2,022,313
FTE	0.00	0.00	0.00
Employment Reserve Fund	1,083,939	161,471	325,151
FTE	0.00	0.00	0.00
Building Reserve Fund	25,293	297,442	281,779
FTE	0.00	0.00	0.00
Equipment Reserve Fund	403,809	868,984	996,596
FTE	0.00	0.00	0.00
Debt Service Fund	194,358	196,274	203,094
FTE	0.00	0.00	0.00
Total Requirements	7,631,688	7,065,993	7,492,335
Total FTE	14	14	15
STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *			
<p>The District was awarded a Volunteer Recruitment and Retention Grant for \$205,875, an Oregon Office of State Fire Marshal Grant for \$114,360 and has applied for an Assistance to Firefighter's Grant in the amount of \$143,100 for communications equipment. The District is budgeting to set 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 2019-20	Rate or Amount Imposed This Year 2020-2021	Rate or Amount Approved Next Year 2021-2022
Permanent Rate Levy (rate limit \$2.7317 per \$1,000)	\$2.7317	\$2.7317	\$2.7317
Local Option Levy			
Levy For General Obligation Bonds	\$206,765.00	\$213,341.00	\$216,059.00
STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1	
General Obligation Bonds	\$1,235,000	\$0	
Other Bonds	\$0	\$0	
Other Borrowings	\$0	\$0	
Total	\$1,235,000	\$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 2021-2022

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

☐ Check here if this is
an amended form.

The Sisters-Camp Sherman R.F.P.D. has the responsibility and authority to place the following property tax, fee, charge or assessment

District Name

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

County Name

PO Box 1509	Sisters	OR	97759	7/1/2021
Mailing Address of District	City	State	ZIP code	Date
Roger Johnson	Fire Chief	541-549-0771	rjohnson@sistersfire.com	
Contact Person	Title	Daytime Telephone	Contact Person E-Mail	

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

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

PART I: TAXES TO BE IMPOSED

PART I: TAXES TO BE IMPOSED		Subject to General Government Limits		Excluded from Measure 5 Limits Dollar Amount of Bond Levy
		Rate -or- Dollar Amount		
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit)	1	2.7317		
2. Local option operating tax	2	0		
3. Local option capital project tax	3	0		
4. City of Portland Levy for pension and disability obligations	4	0		
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.	0		
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.	216,059		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.	216,059		

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.

**RESOLUTION 2020-2021-006****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 2021-2022 General Fund, Employment Reserve Fund, Building Reserve Fund, Equipment Reserve Fund, and Debt Service Fund in the amount of \$7,492,335* now on file at the Deschutes County and Jefferson County Assessor's Office.

MAKING APPROPRIATIONS

General Fund		Employment Reserve Fund	
Administration	\$ 796,017	Reserved for Future Exp	\$ 165,680
Operations	\$2,061,109	PERS Reserved for Future Exp	\$ <u>159,471</u>
Maintenance	\$ 389,280	Total:	\$ 325,151
Volunteers	\$ 416,996		
Contingency	\$ 326,443	Building Reserve Fund	
Transfers to Reserve Funds	\$ 570,245	Capital Outlay	\$ 69,586
Unappropriated Ending Fund Balance	<u>\$1,074,084</u>	Reserved for Future Exp	<u>\$ 212,193</u>
Total:	\$5,634,174	Total:	\$ 281,779
Debt Service Fund		Equipment Reserve Fund	
Debt Service	\$ 203,095	Capital Outlay	\$ 187,724
Unappropriated Ending Fund Balance	<u>\$ 51,540</u>	Reserved for Future Exp	<u>\$ 808,872</u>
Total:	\$ 254,635	Total:	\$ 996,596

Total Appropriations, All Funds \$5,020,495
Total Unappropriated and Reserve Amounts, All Funds \$2,471,840
TOTAL ADOPTED BUDGET \$7,492,335* (*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:

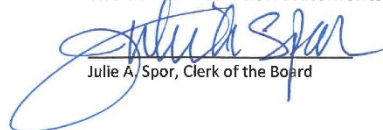
- (1) At the rate per \$1,000 of assessed value of \$2.7317 for operations; and
- (2) In the amount of \$216,059 for bonds;

and that these taxes are hereby imposed and categorized for tax year 2021-2022 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.....	\$216,059

The above resolution statements were approved and declared adopted on this 15th day of June 2021.


Julie A. Spor, Clerk of the Board

Adopted: 6-15-2021