

# SISTERS-CAMP SHERMAN RURAL FIRE PROTECTION DISTRICT



PHOTO TAKEN BY DISTRICT VOLUNTEER PETER RENGGLI DURING GRANDVIEW FIRE 2021

Fiscal Year  
2022-2023

Proposed Budget Document

**Sisters-Camp Sherman Rural Fire Protection District**

**301 South Elm Street Sisters, Oregon**

**Business: 541-549-0771**

*"Protecting Life and Property through Quality Service"*



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In September 2020, the Oregon Fire Service’s actions transcended their typical call of duty to help their communities as many grappled with a historic wildfire event. In just 24 hours, 14 conflagrations were declared as fires burned in 12 different counties. Yet, the fire service responded with one mission, to protect life and property.

Following these historic events of the 2020 wildfires, the Office of State Fire Marshal and the Oregon Fire Chief’s Association partnered to develop a first-of-its-kind campaign award for those who served their community during the September firestorm.

The District presented these awards to the following District personnel pictured above from left to right: Angel Cisneros-Thorsvold, Rita Hodge, Mike Terwilliger, Chief Craig, David Ward, Kevin Cramer, Rachel Ulm, Matt Millar, Julie Spor, Ben Duda and Travis Bootes.



## INTRODUCTION

Welcome to the proposed budget of the Sisters-Camp Sherman Rural Fire Protection District for the Fiscal Year 2022-23 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.



Photo of budget committee meeting here!

## DISTINGUISHED BUDGET AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Sisters-Camp Sherman Rural Fire Protection Dist.  
Oregon**

For the Fiscal Year Beginning

**July 01, 2021**

*Christopher P. Morill*

Executive Director

*Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Sisters-Camp Sherman Rural Fire Protection District, Oregon, for its Annual Budget for the fiscal year beginning July 1, 2021. 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 (Vice President)	<i>June 30, 2025</i>
Position 2: Chris Sutton	<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: Robert Schulz	<i>June 30, 2023</i>

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

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Need new photo of Board

Budget Committee too if possible!

### BUDGET COMMITTEE

### Term Expires

Open	<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



SCS FIRE CREWS TRAIN WITH NEIGHBORING AGENCY BLACK BUTTE RANCH AND TRUCK 851 – PHOTO BY MITCH TURPEN



## 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 scheduled to be sold through an MOU to the Tollgate Homeowner's Association in June 2022.



**STATION 703 – SQUAW CREEK CANYON RECREATIONAL ESTATES SUBDIVISION**

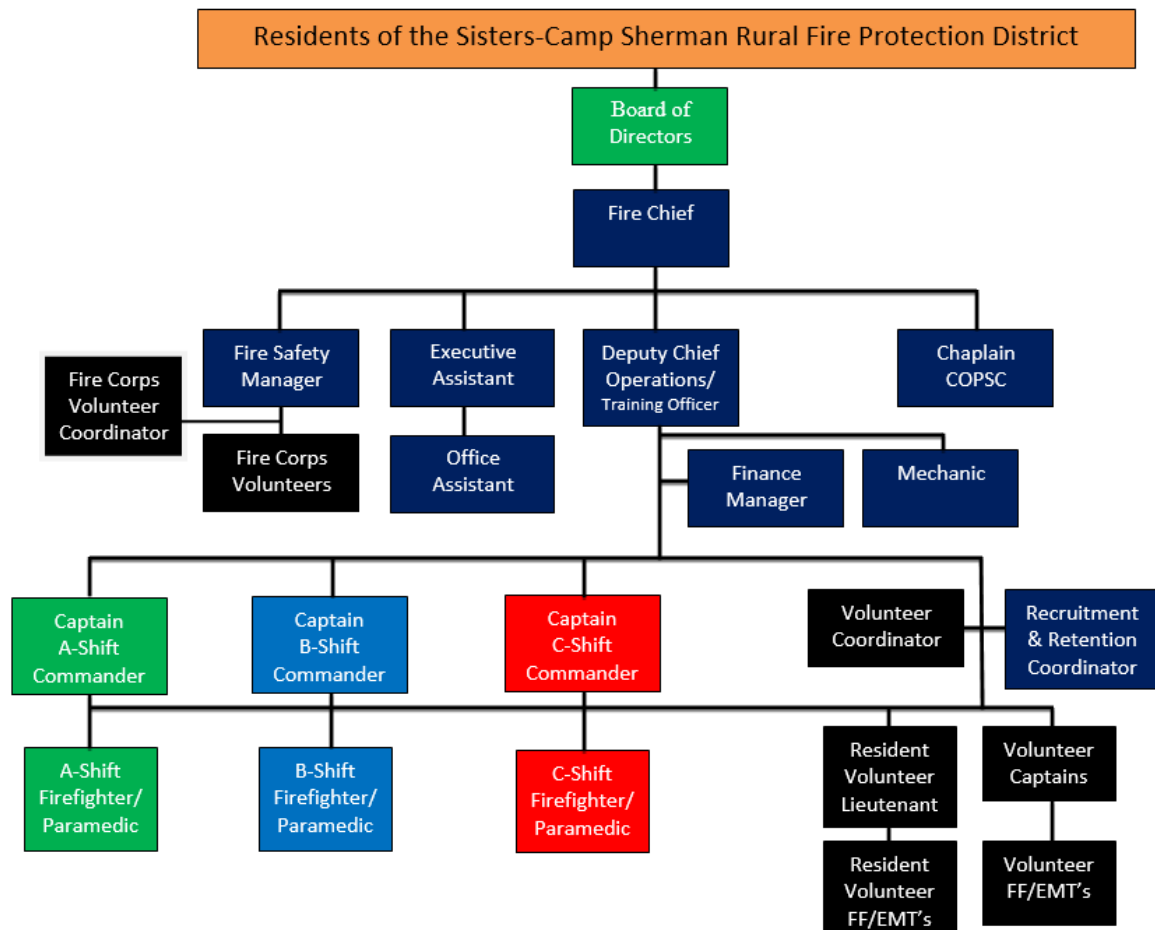
17233 Buffalo Drive – Sisters, Oregon



**STATION 704 – CAMP SHERMAN**

13033 SW FS Road 1419 – Camp Sherman, Oregon

## ORGANIZATIONAL CHART



## PERSONNEL SUMMARY

### PAID PERSONNEL BY DEPARTMENT

	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Budget 2021/22	Budget 2022/23
<b>Administration</b>						
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	0.40	0.25	0.00	0.00	0.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Part Time - Office Assistant	0.00	0.12	0.25	0.30	0.60	0.50
<b>Operations</b>						
Deputy Chief of Operations	1.00	1.00	1.00	1.00	1.00	1.00
Enhanced Staffing	0.25	0.25	0.00	0.00	0.00	1.00
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	0.33	0.33	0.00	0.00	0.00	0.00
<b>Maintenance</b>						
Part Time - Mechanic	0.40	0.25	0.25	0.25	0.25	0.25
Part Time - Cleaning Staff	0.08	0.08	0.10	0.10	0.10	0.10
Part Time - General Maintenance	0.40	0.40	0.40	0.40	0.00	0.00
<b>Volunteers</b>						
Recruitment & Retention Coordinator	0.00	0.00	0.50	1.00	1.00	1.00
Part-Time Volunteer Coordinator – Ops	0.02	0.02	0.02	0.02	0.02	0.02
Part-Time Volunteer Coordinator – Fire Corps						0.02
Board Members	0.03	0.03	0.03	0.03	0.03	0.03
	14.51	14.38	14.30	14.60	14.50	15.42



ROBIN HOLM WAS AWARDED FIRE CORPS  
VOLUNTEER OF THE YEAR DURING THE 2021  
DISTRICT AWARDS CEREMONY.

## **SUMMARY OF PERSONNEL CHANGES:**

### **Review of the Past Year**

The Shared Services Agreement planned for FY 21/22 was not created after the Cloverdale Levy failed. As such, the District did not hire an additional Office Assistant.

### **Planning for the Upcoming Fiscal Year**

The District plans to increase the Office Assistant position to half-time at 20 hours per week to assist in overall office operations. The District has also allocated funding within the Operations Department for additional staffing based on the recommendations from the Enhanced Staffing Analysis and Basic Life Support (BLS) Analysis expected to be completed by the end of FY 21/22. Funding has been added for the Fire Corps Volunteer Coordinator to make this position equitable with the Operational Volunteer Coordinator position.



**DISTRICT FIRE CORPS MEMBERS SUPPORT THE OPERATIONS DIVISION ON A TRAINING BURN PROVIDING REHAB AND OTHER SUPPORT SERVICES. PICTURED LEFT TO RIGHT: BEVERLY HALCON, MARGIE LOMBARDO, MARY FRY AND MARTI STUKER.**



## 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 1989, 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 four support vehicles including a new incident support vehicle.

The District currently has 16 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. An additional FTE is planned for enhanced staffing within the Operations Department based on recommendations from the Enhanced Staffing Analysis and BLS Analysis. The District also contracts out some of its financial management duties. The District relies heavily on its volunteers including Fire/EMS Volunteers (39) Resident Volunteers (8) and Fire Corps members (37).



## TOP TAXPAYERS AND EMPLOYERS IN SISTERS



BLACK BUTTE RANCH



SISTERS HIGH SCHOOL



LAIRD SUPERFOOD



SISTERS COFFEE COMPANY

### 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. Richard G. Patterson Revocable
7. Secorio LLC
8. Mt. Hood Sisters LLC
9. High Country Development LLC
10. Sisters Self Storage LLC

### TOP 5 EMPLOYERS IN SISTERS

Source: EDCO 2022 Central OR Largest Private Employers

1. Black Butte Ranch
2. Sisters School District
3. Laird Superfood
4. Sisters Coffee Company
5. Rays Food Place



RAY'S FOOD PLACE

## 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 Oregon Employment Department annual average regional labor force for the area is 117,394. Sisters is a business-friendly community offering a supportive entrepreneurial ecosystem that supports start-ups and connects them to regional and statewide resources. *Source: Economic Development of Central Oregon (EDCO 2021 Sisters Profile)* The median household income in Sisters is \$68,941. *Source oregonprospector.com.*

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



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



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.



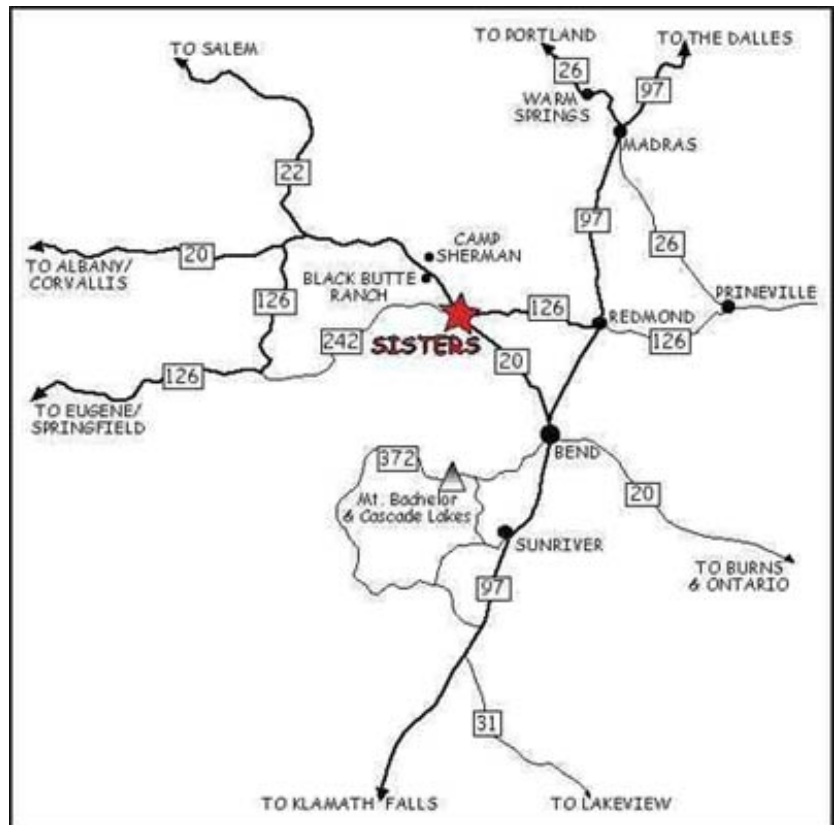


Sisters is a modern western community, known for its charming village setting and western-themed downtown with unique shops, galleries, and restaurants celebrating the spirit of the American West.

Sisters 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. The community is philanthropic to its core, offering continuous support for local schools, arts and culture organizations, local events, and 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](#) –

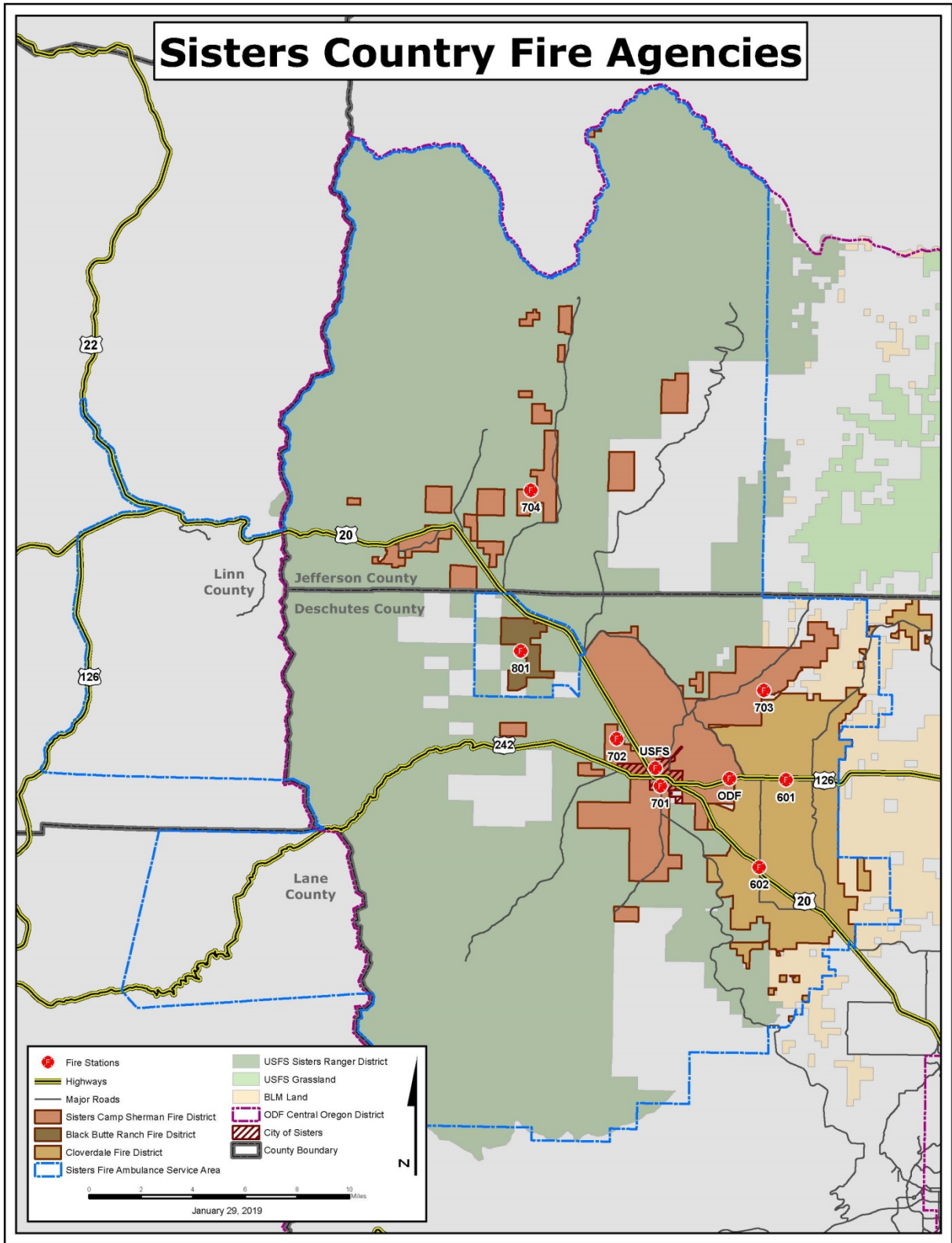
all of which attract growing audiences of new visitors each year. *Source: Economic Development of Central Oregon (EDCO 2021 Sisters Profile)*

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-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.

# 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.

District personnel train throughout the year to earn new certifications. In 2021, 46 volunteer certifications and nine career certifications were earned. The District also successfully completed recertification of national standard fire certifications through the Department of Public Safety Standards and Training (DPSST). The DPSST certifies/licenses fire service professionals in the State of Oregon. District volunteers completed 3,927 training hours in 2021 and District career staff completed 1694 training hours.



TRAINING ON LIFTING, MOVING AND  
TRANSPORTING FIRE VICTIMS OR DOWNED  
FIREFIGHTERS

## BUDGET MESSAGE

May 1, 2022

Budget Committee Members and Citizens:

I am pleased to present to you the proposed budget for Fiscal Year 2022/23 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.



The District's Strategic Plan and specific Board Priorities adopted by the Board of Directors in 2022 have been our guide throughout the budget preparation process. Detailed information on the strategic goals can be found on page 38.

### Key Economic Factors and Assumptions

The Beacon Appraisal group publishes a monthly report (The Beacon Report) on real estate sales data utilizing MLS data for Central Oregon Communities. The median home sales price in Sisters was \$695,000 as of March 31, 2022 compared with \$428,000 on March 31, 2021. This is a 62% increase in year over year median sales price. There continues to be a shortage of inventory in the Sisters area as well, with homes staying on the market for an average of 2 days before being sold. It is unknown if increasing housing costs and rising interest rates will have an immediate impact on home sales and values due to the lack of inventory.

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 112 permits for single family homes in 2021 as well as 24 permits for new construction on commercial buildings. The total additional valuation is estimated at \$39,774,168. 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 2022-2023

The proposed operating budget for fiscal year 2022/2023 is \$5,841,456. The proposed budget includes a 5.8% increase in taxable assessed value, and assumes a 96% tax collection rate.

The Personnel Services categories include step increases for permanent employees and a 4.0% cost of living adjustment. Ten 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 held steady for the second straight 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.

The District's PERS liability continues to be a focus with its net pension unfunded actuarial liability at 233% as a percentage of payroll.

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 2022/23 is \$5,841,456 including fund transfers. Personnel services account for 47% of the total budget at \$2,761,946. This represents a 14.9% increase over last year's budget. Approximately 11.5% of that increase includes the assumed salary and benefits for the Enhanced Staffing position in the Operations Department. The District increased the Office Assistant position to half-time this fiscal year. The District's FEMA Safer Grant is in its final year of a four-year grant. 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, two volunteer coordinators and mechanic. Cleaning and facilities maintenance are paid positions usually reserved for resident volunteers. The District has budgeted for seven fire/ems resident volunteers and a prevention resident volunteer this fiscal year. Additional staffing includes 82 volunteer firefighters, EMS, and fire corps volunteers.



In 2021, the District responded to 1,222 emergency incidents.

**Salary:** Salary and benefits for career employees are reviewed by the Board of Directors every two years. The Board reviews comparable salary information with career departments in the Central Oregon region when making salary and benefit decisions. A review was completed for the 2021/22 budget. As part of the salary and benefit review process, the Board of Directors approved salary adjustments for fiscal year 2022-2023 based on inflation with a minimum increase of 2% and maximum increase of 4%. Due to the high rates of inflation in 2021 (7.6%) the Board has granted employees a 4% cost of living adjustment for the 2022-2023 fiscal year. The District will complete a new comprehensive salary and benefit review prior to preparing the 2023-2024 budget.

**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. This report shows how extremely underfunded the District's PERS account is.

Over the past several years, the District has continued to study options to deal with the growing unfunded liability. The District's Board of Directors authorized the creation of a PERS Side Account to deposit funds to offset the PERS unfunded liability, and made an initial deposit of \$1.2M into this account in 2019. PERS created an Employer Incentive Fund (EIF) for approved employers who make an eligible lump-sum payment of at least \$25,000 into a new side account. This EIF matched 25% of the lump-sum amount not to exceed the greater of either 5% of an employer's unfunded actuarial liability (UAL) or \$300,000. The District received the maximum amount of the EIF Program funds of \$300,000 for a total of \$1.5M deposited into the PERS Side Account. This special account, called a side account, is attributed solely to the employer making the payment, and is held separate from other employer reserves.

Side account assets are included in actuarial valuations of the PERS system as they are assets available to pay benefits, and are factored into an employer's individual employer contribution rate as it is determined each biennium as a reduction in the rate employers would otherwise pay. For the 2021-2023 rate cycle, the District's side account reduced the District's rates by 10.71%.

#### Side Account Reconciliation

Balance as of 12/31/2019	\$1,533,836
Administrative Expenses	(500)
Amount transferred to Employer Reserves 2020	(81,466)
Side Account Earnings 2020	<u>106,423</u>
Side Account as of 12/31/2020	\$1,558,293

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%. For comparison, the Pool's funded status as of December 31, 2020 is 69%.

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, 2020 the District's total transition liability was \$1,652,482. The Board has made it a priority to eliminate this transition liability over fifteen years. In the 20/21 budget an initial deposit of \$81,471 was made to this account. The District deposited an additional \$78,000 in FYI 21/22 and has budgeted \$122,623 into the Employment Reserve Fund for FY 22/23 for transitional liability.

### ***Materials and Services & Capital Outlay***

Materials and Services account for 17.0% of the budget at \$993,247 with Capital Outlay accounting for 0.57% at \$33,381. The Capital Outlay budget assumes the purchase of a new server and computer hardware replacement as well as a holdover purchase from the prior fiscal year of stacked washer/dryer units for the shop and crew quarters at Station 701. 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 sixth 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 2022/23 budget year total \$190,000 for principal and \$19,729 for interest. The current principal amount owed is \$1,055,000 at the beginning of the budget year and will end with \$865,000 at the end of the budget year. The purpose of the debt obligation was 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 \$358,948. (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 \$1,178,678 for the projected Ending Fund Balance.

### ***Fund Transfers***

Staff is proposing to transfer \$515,256 into the Reserve Funds from the Operating Fund. Employment Reserve Fund to receive \$122,623, Building Reserve Fund to receive \$80,450, and Equipment Reserve Fund to receive \$312,183.

### **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 \$122,623 will be set aside for that same purpose.
- The District is anticipating the receipt of Ground Emergency Medical Transportation (GEMT) funds estimated at \$40,000. 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.
- In an effort to help enhance office operations, the Office Assistant's hours have been increased to half-time this fiscal year.
- The District's property and liability insurance rates have increased 9.3%.
- Funds have been set aside in the Administration Capital Outlay budget for replacement of the District's main server. Additional computer hardware replacement includes four laptops and a computer for training video editing.
- The Operations Department Personnel Services department includes funding for enhanced staffing based on recommendations from an enhanced staffing and BLS transport analyses.

- The District plans to add a module to the Vector Solutions software system to enhance management and tracking of assets.
- The Operations Uniform budget has been increased to include the purchase of Class A uniforms for Shift Commanders.
- Fire Equipment Supplies in the Operations Department include: reciprocating saws for structure engines, portable generator for vehicle 724, a blowhard PPV fan, chainsaw replacement for vehicle 721 and a breakdown combo nozzle for vehicles 723 and 724.
- The District is planning to purchase additional iPads and modems for District fleet in the Communications budget within the Maintenance Department.
- Several items within the Maintenance Department Contract Services budget have been increased or added including:
  - Landscaping services contract was rebid with increased pricing.
  - Additional HVAC maintenance added to include service quarterly.
  - Window washing at Station 701 was added.
  - One-time fees for electrical work at Station 701 to add washer/dryer units and hot water heater upgrades, and engineering and electrical for adding Station 701 apparatus bays and shift watch room to the generator power.
- Maintenance Capital Outlay includes the addition of new stacked washer/dryer units for the Station 701 shop and crew quarters. This was originally budgeted in FY 21/22, but due to supply issues and shipping delays was postponed to this budget.
- The Volunteers Personnel Services department was reduced slightly due to less funding available for salary and benefits for the Recruitment and Retention Coordinator funded through the FEMA SAFER Grant. This is the fourth and final year of the grant.
- The District Awards budget has been increased to reflect increased pricing for the annual District banquet as well as the addition of a graduation ceremony for resident volunteers completing their recruit academy.
- The District has added one fire/ems resident volunteer position in this budget for a total of seven fire/ems resident volunteers. In addition, the District has created an eighth resident volunteer position to focus and support the fire prevention and safety programs. Tuition/books, reimbursements and uniforms have all increased to reflect these changes.
- The Building Reserve Fund includes funding for interior painting, station security upgrades and audio/visual upgrades at Station 701. Interior and exterior paint is planned for Station

703 and the District plans to complete the prep work for adding a generator to Station 704.

- 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, Holmatro standard liftbag set and a Stryker Powerload system for ambulance 775.
- In addition, the Equipment Reserve Fund assumes the award of the following grants:
  - FEMA AFG Grant #EMW-2021-FG-05203 (Joint Grant) ..... \$389,200
    - This is a joint grant with Cloverdale and Black Butte Ranch Fire Districts with planned purchases for the District of three cardiac monitors and three automated CPR devices.
  - FEMA AFG Grant #EMW-2021-FG-08086 ..... \$725,000
    - Planned purchase is a Type 1 Fire Engine Pumper
  - FEMA AFG Grant #EMW-2021-FG-05304 ..... \$33,000
    - Planned purchase of 2.5" and 1.75" attack hose
  - VFA Grant ..... \$20,000
    - Planned purchase of radio equipment

## 2021-22 History

Total revenue for the District is expected to be slightly lower than budgeted overall this year due to the Cloverdale levy failing last May. The District had budgeted to receive contract fees related to the shared services agreement planned with Cloverdale if the levy passed. Therefore, the fees have not been received and likewise, no costs related to that potential agreement were expended during the year. Specific revenue line items will see increases over budgeted levels this year due to increased property tax collections, receipt of FY 21 Ground Emergency Medical Transport (GEMT) Coordinated Care Organization (CCO) funds, increased ambulance user fees, the sale of a surplus ambulance and Length of Service Award Plan (LOSAP) program forfeitures. The District responded to one conflagration outside of the District for the Patton Meadow Fire 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 2021/22 was \$1,751,757, which was about 6% more than projected. This increase was attributable to lower material costs, increased property tax revenue and income that exceeded projections.

Ambulance revenue in 2021/22 is expected to exceed the budget forecast of \$375,000. Current revenue is \$370,493 as of April 30, 2022. The number of ambulance transports increased substantially (15%) over the previous year and can be attributed to COVID restrictions which impacted the tourist season in Sisters the prior year being lifted. 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 April 30, 2022 was \$221,500.60. The District assumes 50% allowance for uncollectible amounts, leaving a net receivable of \$110,750. Most of these are current accounts. Approximately 20.1% of these accounts are older than 60 days.

The District continued to be impacted by the COVID-19 pandemic through part of the 2021 fiscal year. The virus was less prevalent in 2022 and workplace safety restrictions were eased in February 2022. The District saw an increase in emergency calls and ambulance transports in 2021. District staff and volunteers were able to resume in-person training and providing community prevention and safety programs.

After the devastating year of wildfires in 2020, the District escaped 2021 with only one significant wildfire threatening the community. The Grandview Fire started on July 11, 2021 and consumed over 6,000 acres of trees and brush North of Sisters. While the fire threatened many homes in the Wilt Road area, no homes were lost during the fire.

#### POTENTIAL FOR FUTURE ADVERSE BUDGET IMPACTS

The economic outlook for 2022 continues to look good with some warning signs on the horizon. The District's two primary funding sources, property taxes and ambulance fees, continue to exceed historic averages and are likely to remain strong through the coming year. Inflationary pressures and supply chain issues are likely to impact the organization and program managers have adjusted their budget line items to account for higher costs in the coming year.

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 2022 forecast. In part, the forecast identified that, "The inflationary economic boom continues. The U.S. economy grew at its fastest pace last year since the early 1980s. This is true even after adjusting for the current bout of high inflation. More of the same is expected this year. Labor markets will grow and fully recover; however, labor will remain tight for businesses looking to hire. Inflation will persist noticeably above the Federal Reserve's two percent target, but the real economy will see strong gains due to business investment and consumer spending.

Today, households are flush with cash and rising wealth. Consumers have the ability and are showing the willingness to pay higher prices for goods and services. Business can pass along production cost increases as a result, maintaining or even increasing profit margins.

The biggest economic challenge remains the supply side of the economy. Supply chains are not broken but are overloaded due to strong consumer demand. Given that labor runs through everything, it is the single biggest constraint on the economy today. Labor supply is increasing.

Oregon added a record number of jobs last year. However, the labor market is very tight and expected to remain so.

The biggest risk to the outlook remains persistently high inflation. A year ago, inflationary pressures could largely be tied to reopening the economy and semiconductor shortages. Since then, the inflationary pressures have broadened. The Federal Reserve is pivoting hard toward tightening monetary policy. While not the baseline outlook, the ultimate risk is that the economy runs too hot, creating a boom/bust dynamic in the years ahead.

As the inflationary boom persists, all of Oregon's primary state revenue instruments continue to outperform pre-pandemic expectations. With the consensus of economic forecasters now expecting that there is more to come, the revenue outlook has been revised upward."

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 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



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VOLUNTEER FIREFIGHTER PETE RENGGLI MONITORING THE GRANDVIEW FIRE PROGRESSION.



## 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 2022/23 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, Executive Assistant, and 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.

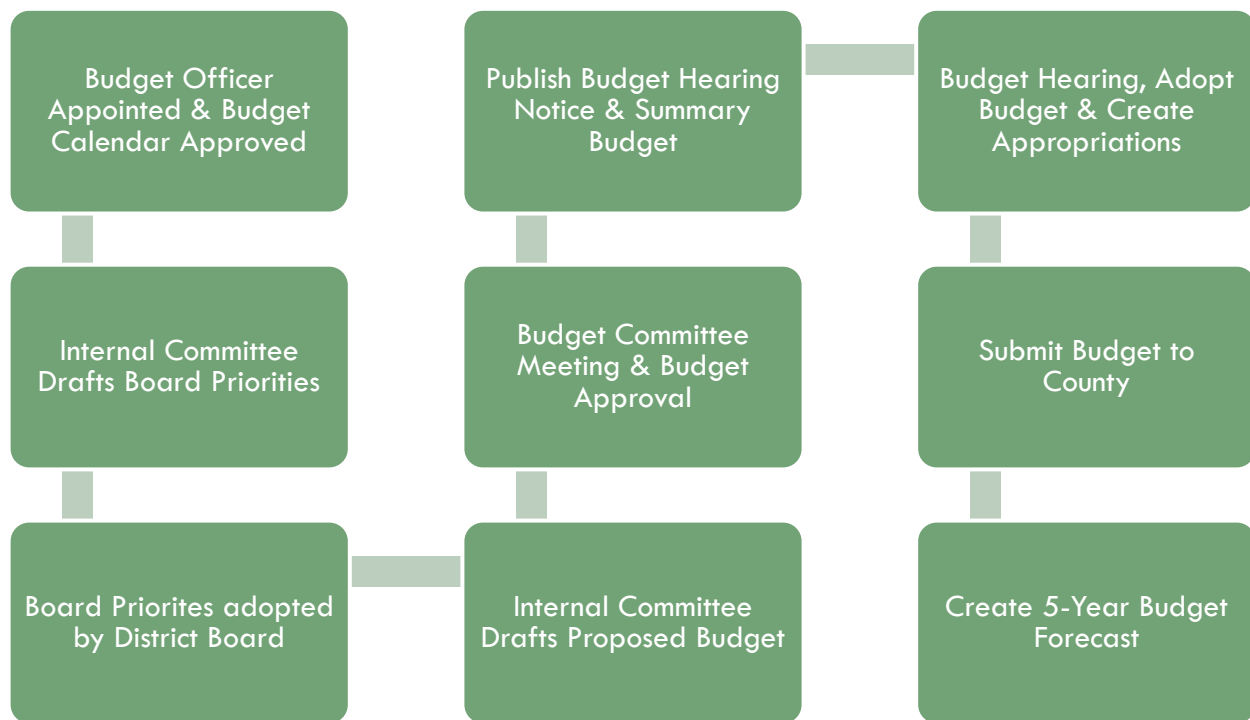
During the initial process, the budget team reviews the status of the District's Strategic Plan goals and objectives reviewing which critical tasks have been completed, and which ones are outstanding. The team prepares a draft of Board priorities for the proposed budget, which is presented to the Board of Directors for adoption at a regularly scheduled board meeting. Once the Board priorities are adopted by the Board, the budget team prepares and reviews the proposed budget linking budget decisions to the identified priorities 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 5.6% increase in property taxes, a 5.8% increase in personnel services, 12.5% increase in 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 110.



## BUDGET CALENDAR

### BUDGET CALENDAR FOR FISCAL YEAR 2022/23

Appoint Budget Officer and Approve Budget Calendar	February 15, 2022
Budget Team Meetings: Goal Setting/Adoption	Mar – April, 2022
Print 1 <sup>st</sup> Notice of Budget Committee Meeting	May 4, 2022
Deliver Proposed Budget to Committee	May 6, 2022
Print 2 <sup>nd</sup> Notice of Budget Committee Meeting	May 11, 2022
Budget Committee Meets	May 17, 2022
Budget Committee Meets Again, if Needed	May 18, 2022
Publish Notice of Budget Hearing and Summary Budget	June 1, 2022
Budget Hearing	June 22, 2022
Board Meeting to Enact Resolutions to Adopt Budget, Make Appropriations, Impose and Categorize Taxes	June 22, 2022
Post Budget on District Website & Prepare Five-Year Forecast	June 30, 2022
Submit 2 Copies Tax Certification to Assessors (LB-50)	July 15, 2022
Submit Copy of Budget to County & Update Five-Year Forecast after Audit Completion	September 30, 2022

## 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 Sisters, Camp Sherman, and surrounding communities. Services include EMS (basic and advanced life support), fire suppression, fire prevention, public education, and extinguishing wildfires.

The 2022/2023 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.

## 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.



**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.

**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 2021/22 is \$1,972,309,931. The District's legal debt limit for the 2021/22 Fiscal Year is approximately \$24,653,874.

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, 2022, the remaining balance of the debt is \$1,055,000. 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.



## 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.



ABOVE - THE DISTRICT'S LOCUST STREET TRAINING SITE HAD AN ADDITIONAL SHIPPING CONTAINER ADDED FOR TRAINING PURPOSES. RIGHT – RETIRED CAPTAIN GARY LOVEGREN VOLUNTEERS HIS TIME COMPLETING WORK TO PREPARE THE CONTAINERS FOR TRAINING.



## STRATEGIC GOALS AND STRATEGIES

The Sisters-Camp Sherman Fire District has been operating within the framework of a customer-centered Strategic Plan since 2004. The strategic planning process has allowed the District to prioritize and focus its efforts and resources towards the completion of community and organizational goals. The District's Strategic Plan (Plan) was updated in 2019, and was designed to guide the District for three to five years. This plan is vision driven and focused on the work that it sees as necessary to advance that vision. The 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 goals.

Approximately 60% of the identified goals have been completed within the current Plan, and the FY 22/23 budget includes funding for consultation services to facilitate the creation of an updated plan. Goals and objectives not completed within the current Plan will either be included in the 2022 plan update, or will be evaluated to determine if they still remain a priority for the District.

### **Strategic Plan Goals**

The Plan identifies goals to be accomplished during the timeframe of the plan. Each goal is defined in detail within the Plan with desired outcomes. During the budget process, the internal budget team reviews the Plan and identifies draft annual priorities related to the Plan to present to the Board of Directors for the upcoming budget. Once the draft priorities are adopted by the Board, the internal budget team directs funds to line items that will support completion of priorities.

#### **The Strategic Plan identifies the following organizational goals:**

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.

## **Board Priorities Specific to the 2022/23 Fiscal Year**

Each Goal within the Plan identifies implementation tasks and defines service outcomes in the form of measurable performance objectives and targets. A link to these details can be found below. In addition, the District's Board of Directors has adopted specific priorities for the year that allows staff to direct funding and focus efforts on the completion of the overall Strategic Plan Goals. For Fiscal Year 22/23 the Board priorities are specifically focused on Strategic Plan Goals 1, 2 and 5. Board priorities should be completed within the fiscal year (July 1 – June 30).

## **Sisters-Camp Sherman Fire District Customer-Centered Strategic Plan**

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

### **2022/23 Board Priorities Related to Strategic Plan Goal 1:**

- ❖ Implement recommendations from feasibility study on Basic Life Support (BLS) transport program and Staffing Needs Assessments for enhanced staffing capacity.
- ❖ Enhance resilience of District facilities based on evaluation of existing facilities and their capability to function independent of utilities for an extended period of time.
- ❖ Apply for extension of FEMA SAFER grant in order to maximize grant funding for grant projects impacted by the COVID Pandemic.
- ❖ Develop a plan for the retirement of fleet maintenance position to ensure fleet continues to be maintained in accordance with National Fire Protection Agency (NFPA) standards.
- ❖ Update Fleet Replacement Plan to ensure fleet is maintained in accordance with industry recommendations and ensure adequate funding in the Equipment Reserve Fund.

To support the Board Priorities related to Strategic Plan Goal #1, the District has provided funding in the following areas:

### **Operations Department (page 77/78)**

- Funding for enhanced staffing which includes salary and benefits for hiring additional staff based on recommendations from the BLS feasibility study and staffing needs assessment.
- Funding for adding a new module to the District's Vector Solutions software to manage various assets including apparatus, facilities, equipment and supply inventory. This program will enable staff to utilize a centralized, uniform method of managing various programs, reducing man-hours and thereby reducing costs related to program management and waste associated with these programs.

- Funding for engineering/electrical upgrades to the Station 701 generator have been included to add the Station 701 Watch Room and apparatus bays to the existing generator.

#### Maintenance Department (page 88)

- Continued funding of the Mechanic position salary and benefits. This position will work closely with the Deputy Chief of Operations to update Fleet Maintenance Schedule and assist with hiring a qualified replacement.

#### Volunteers Department (page 98)

- Continued funding for the FEMA SAFER Grant position and materials and supplies. District staff plans to apply for an extension of the grant period of performance in order to maximize the allocated funding set aside in the grant. The current end of the period of performance is mid-November 2022 and a grant extension cannot be applied for until 30-60 days prior to that date.

#### Building Reserve Fund (page 106)

- Funding has been set aside for Station 704 emergency generator prep work. This substation currently does not have any generator power. This work is required to be completed before the District can apply for grant funding for adding a generator to this facility. Because this Station is the only emergency services facility in the Metolius Basin and houses both the Fire District and Jefferson County Sheriff's Office Deputy for the area, it is important to ensure this facility can function independent of utilities for an extended period of time.

#### Equipment Reserve Fund (page 107)

- Continued funding for the District's fleet with an annual vehicle transfer. In addition, the District has applied for a Federal Emergency Management Agency (FEMA) Assistance to Firefighters Grant (AFG) for purchase of a Type 1 Fire Engine. This grant, which has a five percent cost-share, has been budgeted this FY.

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

#### 2022/23 Board Priorities Related to Strategic Plan Goal 2:

- ❖ Develop a plan for implementation of defensible space standards established by the Oregon Office of State Fire Marshal that are consistent with the wildland urban interface (WUI) code as a part of Senate Bill 762.

To support the Board Priorities related to Strategic Plan Goal #2, the District has provided funding in the following areas:

Administration Department (page 64/65)

- Continued funding of the District's Fire Safety Manager position salary and benefits. This position oversees the community risk and fire safety programs within the District and also manages the Fire Corps Volunteer Program Coordinator.

Volunteer Department (page 98)

- Added funding for the Fire Corps Volunteer Coordinator position to help offset costs associated with this position's time spent recruiting and maintaining a healthy Fire Corps roster. These volunteers perform wildfire home safety assessments among other prevention and safety programs to assist District staff.
- Added funding to create an additional resident volunteer position to assist the Fire Safety Manager and Fire Corps program manager. This resident volunteer will focus their education on community risk and wildfire safety. Funding is included in tuition/books and reimbursements as well as training/conferences.
- Continued funding of the Fire Corps program. Fire Corps volunteers supplement District programs including wildfire risk, operational incident support and injury prevention.

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

2022/23 Board Priorities Related to Strategic Plan Goal 5:

- ❖ Complete a new Strategic Plan.
- ❖ Review ISO scoring from previous rating and implement strategy to improve rating to Class 2 ISO organization.

To support the Board Priorities related to Strategic Plan Goal #5, the District has provided funding in the following areas:

Administration Department (page 64/65)

- Funding within the Contract Services line item to hire a consultant to help facilitate a new customer-centered strategic plan that will help build a shared vision with the community, employees and volunteers of the District.
- The District has continued funding within the Contract Services line item for software and IT/computer support services to ensure staff are able to access data programs for identified projects including collection of data needed for ISO rating.
- The District has set aside funding for upgrading the District's office equipment including: new server upgrades and additional hardware as per the District's computer replacement schedule.



Operations Department (page 77/78)

- Additional funding has been allocated within the Data Management line item to add a new software module to the District's Vector Solutions software to manage various assets including apparatus, facilities, equipment and supply inventory. This program will enable staff to utilize a centralized, uniform method of managing various programs, reducing man-hours and thereby reducing costs related to program management and waste associated with these programs. This software will help assist with data collection needed for ISO rating.



**STATION 703 CAPTAIN DOUG MYERS (LEFT) OBSERVING FIREFIGHTER MIKE TERWILLIGER PERFORMING HOSE OPERATIONS DURING A TRAINING EXERCISE – PHOTO BY CODY RHEULT**

## Sisters-Camp Sherman RFPD Board Priorities

% Complete	2022/2023 Board Priorities Relative to Strategic Plan Goals	Fund	Department	Emergency Response meets demands	Community Risk Reduction	Financial Management	Communications	Data to Enhance Planning
	Complete a new Strategic Plan.	G	A	X	X	X		X
	Implement recommendations for enhanced staffing capacity.	G	O	X		X		X
	Enhance resilience of District facilities.	G/B	M		X			
	Apply for extension of FEMA SAFER grant.	G	V	X		X		
	Develop plan for implementation of defensible space standards.	G	V		X		X	X
	Review ISO scoring from previous rating and implement strategy to improve rating to Class 2 organization.	G			X			X
	Update Fleet Replacement Plan and coordinate special committee if needed.	G	M			X		X
	Ensure District personnel are qualified to apply for promotional positions.	G	A/O	X	X			X

% Complete	2021/2022 Board Priorities Relative to Strategic Plan Goals	Fund	Department	Emergency Response meets demands	Community Risk Reduction	Financial Management	Communications	Data to Enhance Planning
90%	Maintain Volunteer Staffing at identified levels.	G	V	X	X		X	X
70%	Complete a feasibility study to implement a BLS transport program.	G	A	X		X		X
10%	Develop a plan for the end of the Volunteer Recruitment & Retention position.	G	A, V			X	X	X
75%	Community risk reduction programs will be based on local data and risk.	G	A, V		X		X	
100%	Monitor and support efforts to enhance the GEMT reimbursement program.	G	A, O			X		
90%	Meet or exceed Board adopted goals for PERS funding.	E	A, O				X	
100%	Department members are aware of the goals and activities of the organization.	G	A				X	
100%	Emergency response performance and staffing shall be evaluated annually.	G	A	X			X	X
100%	Evaluate current data collection practices to identify gaps, duplication and relevance of data.	G	A	X			X	X

Department Codes:  
 A = Administration  
 O = Operations  
 M = Maintenance  
 V = Volunteers

Fund Codes:  
 G = General Operating Fund  
 E = Employment Reserve Fund  
 O = Equipment Reserve Fund  
 B = Building Reserve Fund

## **Board Priorities Specific to the Prior Fiscal Year – 2021/22**

### **1. Maintain volunteer staffing at identified levels.**

- a. Status: 90% complete as of May 1, 2022. On schedule to be completed by June 30, 2022.
- b. Achievements:
  - i. Station 701
    - 1. 20 Firefighter Volunteers
    - 2. 3 Emergency Medical Technicians
    - 3. Fire Officer/Engineer Available
    - 4. Resident Volunteer Lieutenant Available
  - ii. Station 703
    - 1. 7 Firefighter Volunteers
    - 2. Fire Officer/Engineer Available
  - iii. Station 704
    - 1. 4 Firefighter Volunteers
    - 2. Engineer Available
  - iv. 35 Fire Corps Volunteers
- c. Issues:
  - i. Low resident population within the District makes volunteer recruitment challenging.
  - ii. The timeframe to train officers will extend beyond this fiscal year.
- d. Risks:
  - i. Qualifying an Officer at Station 704 within this fiscal year will be a challenge.
- e. Next Steps:
  - i. Focus Volunteer Recruitment and Retention Officer efforts on recruitment of additional volunteers in Camp Sherman. A spring Open House event is scheduled for this area.
  - ii. Prioritize engineer and fire officer training for existing Station 704 firefighter volunteers. A driver training is currently in process.
  - iii. Recruit resident volunteers specifically for Station 704. Two are planned for move-in in June 2022.

### **2. Complete a feasibility study to implement a basic life support (BLS) transport program.**

- a. Status: 70% complete as of May 1, 2022. On schedule to be completed by June 30, 2022.
- b. Achievements: Research is complete. Data has been analyzed and compiled. Report is being finalized with a first draft to Chief Johnson prior to June 1, 2022.
- c. Issues: None.
- d. Risks: None.
- e. Next Steps: Finalize draft report with recommendations to present to the Board of Directors and allocate funding within the next fiscal year budget.

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

- a. Status: 10% complete as of May 1, 2022. On schedule to be completed by June 30, 2022.
- b. Achievements: Recruitment and Retention Officer (R&RO) Cramer is the lead on this project. He has been briefed on the goals and is in process of developing a plan to move forward with the project.
- c. Issues:
  - i. The R&RO position has seen some turnover since the grant period of performance started. This has delayed some of the progress of completing the plan.
- d. Risks: No foreseeable risks in completing this plan.
- e. Next Steps:
  - i. Determine if there is interest from Cloverdale and Black Butte Ranch Fire Districts to cost share the funding of this position after the grant period of performance ends.
  - ii. Finalize the last date of employment based on remaining funds for the R&RO.
  - iii. Ensure plans are in place to transition responsibilities to someone else prior to the end of the grant period.

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

- a. Status: 75% complete as of May 1, 2022. On schedule to be completed by June 30, 2022.
- b. Achievements: 911 call data has been evaluated to determine priorities. A gap analysis was conducted on existing programs to determine if any new programs are needed. Existing programs were prioritized based on need.
- c. Issues: None.
- d. Risks: None.
- e. Next Steps: Allocate funding within the 22/23 budget to meet risk reduction priorities.

**5. Monitor and support enhancements to the Ground Emergency Medical Transport (GEMT) Program.**

- a. Status: 100% complete as of May 1, 2022.
- b. Achievements: The GEMT Program was revised to include not only Fee for Service (FFS) transports, but also Coordinated Care Organization (CCO) transports. District staff attended information meetings to learn more about the program, completed CCO contracts and received CCO fees for the allowed period in the amount of \$43,961.
- c. Issues: None.
- d. Risks: None.
- e. Next Steps: Continue to monitor the program and complete required reports to ensure continued funding as long as it is available.

**6. Meet or exceed Board adopted goals for Public Employee Retirement System (PERS) funding.**

- a. Status: 90% complete as of May 1, 2022. On schedule to be completed by June 30, 2022.

- b. Achievements: The District has budgeted a fixed amount of \$78,000 per year for the next 15 years to be allocated to the PERS Reserve account for future expenditures. The payments will be used to pay down the District's PERS transitional liability created when the District joined the State and Local Government Rate Pool (SLGRP).
- c. Issues: None.
- d. Risks: None.
- e. Next Steps: Make budgeted transfer to the PERS Reserve Fund in the FY 21/22 Budget. Allocate any additional surplus funds within the budget to increase future PERS reserve transfers (the FY 22/23 budget assumes an additional transfer to the PERS Reserve in the amount of \$44,623. Finalize threshold for making the first transitional liability payment. The internal budget work group is projecting a payment of \$500,000 in the FY 25/26 budget.

**7. Department members are aware of the goals and activities of the organization.**

- a. Status: 100% complete as of May 1, 2022.
- b. Achievements:
  - i. The District budget, strategic plan and master plans are available to all personnel.
  - ii. Staff meetings are held monthly with all career personnel.
  - iii. Volunteer personnel are kept informed of organizational goals and programs.
  - iv. Personnel are aware of organizational performance in relation to the adopted Standards of Coverage.
  - v. A presentation was delivered to all District personnel on January 25, 2022 via Zoom. 42 District staff and volunteers attended the training.
  - vi. Board priorities for the year and progress reports were emailed to all staff throughout the year.
- c. Issues: None.
- d. Risks: None.
- e. Next Steps: Continue to hold monthly staff meetings, provide updates on Board priorities to all staff and at Association meetings. Prepare and distribute Annual Reports to all personnel annually. Provide annual Standards of Coverage compliance report to all personnel annually.

**8. Emergency response performance and staffing shall be evaluated annually.**

- a. Status: 100% complete as of May 1, 2022.
- b. Achievements: Annual Report and Standards of Coverage Audit and Compliance Reports were completed and provided to all personnel.
- c. Issues: None.
- d. Risks: None.
- e. Next Steps:
  - i. Annual emergency responses are audited by March 1 each year. Audit shall include number and type of responses, staffing per incident, response data by



station, advanced life support (ALS) versus basic life support (BLS) transports, mutual aid responses and move-ups.

9. **Evaluate current data collection practices to identify gaps, duplication and relevance of data.**
- a. Status: 25% complete as of May 1, 2022. On schedule to be completed by June 30, 2022.
  - b. Achievements:
    - i. Emailed stakeholders seeking concepts for data enhancement.
    - ii. Met with administrative staff to identify needs.
    - iii. Developed a work plan of issues to address.
  - c. Issues: None.
  - d. Risks: None.
  - e. Next Steps:
    - i. Evaluate data and reports currently collected to ensure relevance.
    - ii. Eliminate data collection that is not used to enhance services and oversight.
    - iii. Add new data projects as necessary.
    - iv. Continue to monitor software and programs to ensure good data is entered and programs are effective for information input and extraction.
      - 1. Funding has been allocated for the FY 22/23 Budget for server replacement, replacement computer hardware and software program upgrades.



FIREFIGHTER BILL HAYES OPERATING A DECK GUN FOR FIRE EXTINGUISHMENT ON A TRAINING EXERCISE

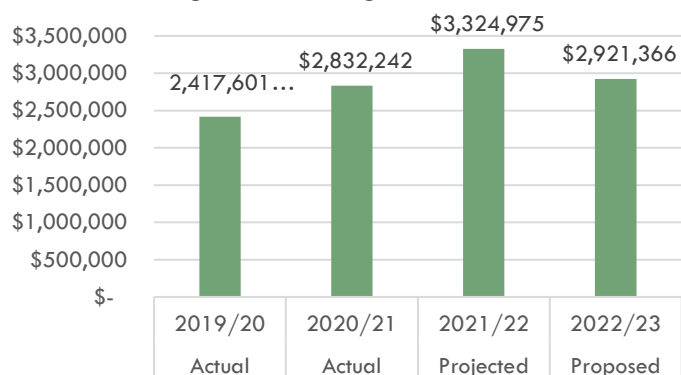
# FINANCIAL SUMMARY

## FINANCIAL OVERVIEW – ALL FUNDS

	2019/20	2020/21	2021/22	2022/23
	Actual	Actual	Projected	Budget
<b>Summary of Revenues</b>				
Property Taxes	3,055,866	3,125,446	3,334,484	3,499,902
Ambulance Transports	352,705	471,034	427,941	390,000
GEMT	79,611	129,412	53,769	40,000
Other Fees for Service	16,754	10,597	8,000	11,715
Fire Med Membership	16,622	17,224	15,000	15,000
Grant Revenue	80,874	437,351	128,000	1,253,666
Interest	56,231	21,442	13,042	15,500
Miscellaneous	81,337	37,671	68,856	70,100
<b>Total Revenues</b>	<b>3,739,999</b>	<b>4,250,177</b>	<b>4,049,092</b>	<b>5,295,883</b>
<b>Summary of Expenditures</b>				
Personnel Services	3,301,591	2,315,788	2,433,413	2,761,946
Materials and Services	693,599	806,457	783,903	1,111,327
Capital Outlay	438,197	517,019	135,950	1,257,542
Debt Service	194,358	196,273	203,093	209,729
Operating Contingency	207,591	-	-	358,948
<b>Total Expenditures</b>	<b>4,835,336</b>	<b>3,835,537</b>	<b>3,556,359</b>	<b>5,699,492</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	369,750	596,717	570,245	515,256
Transfers Out	(369,750)	(596,717)	(570,245)	(515,256)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(1,095,337)</b>	<b>414,640</b>	<b>492,733</b>	<b>(403,609)</b>
<b>Beginning Fund Balance</b>	<b>3,512,938</b>	<b>2,417,601</b>	<b>2,832,242</b>	<b>3,324,975</b>
<b>Ending Fund Balance</b>	<b>2,417,601</b>	<b>2,832,242</b>	<b>3,324,975</b>	<b>2,921,366</b>
Increase/Decrease in Fund Balance	-31%	17%	17%	-12%

*Projected fund balance for 2022/23 is expected to decrease by 12% 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.*

Changes in Ending Fund Balance



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

		<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
		<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>
<b>Revenue</b>					
	Revenue	3,534,373	3,944,468	3,831,528	3,983,083
	Beginning Fund Balance	1,610,191	1,646,877	1,751,757	1,858,373
	<b>Total Resources</b>	<b>5,144,564</b>	<b>5,591,345</b>	<b>5,583,285</b>	<b>5,841,456</b>
<b>Administration</b>					
	Personnel	461,992	460,214	469,733	542,208
	Materials and Services	188,211	211,368	185,184	217,154
	Capital Outlay	1,399	1,115	6,642	22,696
	<b>Total Administration</b>	<b>651,602</b>	<b>672,697</b>	<b>661,559</b>	<b>782,058</b>
<b>Operations</b>					
	Personnel	1,665,235	1,738,938	1,826,363	2,126,183
	Materials and Services	113,844	129,132	127,544	183,284
	Capital Outlay	8,907	216,723	-	-
	<b>Total Operations</b>	<b>1,787,986</b>	<b>2,084,793</b>	<b>1,953,907</b>	<b>2,309,467</b>
<b>Maintenance</b>					
	Personnel	25,067	22,779	18,385	27,264
	Materials and Services	175,158	177,290	221,745	264,504
	Capital Outlay	24,082	1,163	10,792	10,685
	<b>Total Maintenance</b>	<b>224,307</b>	<b>201,232</b>	<b>250,922</b>	<b>302,453</b>
<b>Volunteers</b>					
	Personnel	65,358	93,858	88,885	66,290
	Materials and Services	191,092	190,291	199,394	328,305
	Capital Outlay	-	-	-	-
	<b>Total Volunteers</b>	<b>256,450</b>	<b>284,149</b>	<b>288,279</b>	<b>394,595</b>
<b>Non-Departmental</b>					
	Transfers	369,750	596,717	570,245	515,256
	Contingency	207,591	-	-	358,948
	<b>Total Non-Departmental</b>	<b>577,341</b>	<b>596,717</b>	<b>570,245</b>	<b>874,204</b>
<b>Total Expenditures</b>		<b>3,497,686</b>	<b>3,839,588</b>	<b>3,724,912</b>	<b>4,662,777</b>
<b>Ending Fund Balance</b>		<b>1,646,878</b>	<b>1,751,757</b>	<b>1,858,373</b>	<b>1,178,679</b>

**EMPLOYMENT RESERVE FUND**

		2019/20	2020/21	2021/22	2022/23
		Actual	Actual	Projected	Budget
<b>Revenue</b>					
	Transfers In	-	161,471	163,680	122,623
	Beginning Fund Balance	1,083,939	-	161,471	295,107
<b>Total Revenue</b>		1,083,939	161,471	325,151	417,730
<b>Expenditures</b>					
	PERS Reserve for Future Expenditure	83,939	-	30,044	129,427
	Reserved for Future Expenditure	1,000,000	-	-	288,303
<b>Total Expenditures</b>		1,083,939	-	30,044	417,730
	Increase or Decrease in Fund Balance	(1,083,939)	161,471	133,636	122,623

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. The Board of Directors set a goal of setting aside \$78,000 per year for 15 years in the PERS Reserve. This budget assumes an additional \$44,623 to be transferred into that fund for a total of \$122,623.

**BUILDING RESERVE FUND**

		2019/20	2020/21	2021/22	2022/23
		Actual	Actual	Projected	Budget
<b>Revenue</b>					
	Transfers In	85,750	134,826	89,100	80,450
	Beginning Fund Balance	102,166	162,623	194,856	233,920
<b>Total Revenue</b>		187,916	297,449	283,956	314,370
<b>Expenditures</b>					
	Training Center	23,996	823	-	-
	Station 701	-	29,965	39,431	72,430
	Station 703	1,297	71,805	10,605	25,650
	Station 704	-	-	-	20,000
	Reserved for Future Expenditure	-	-	-	196,290
<b>Total Expenditures</b>		25,293	102,593	50,036	314,370
	Increase or Decrease in Fund Balance	60,457	32,233	39,064	(37,630)

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 interior paint, door security upgrades and AV system upgrades to Station 701; exterior/interior paint at Station 703; and emergency generator prep at Station 704.

## EQUIPMENT RESERVE FUND

		2019/20	2020/21	2021/22	2022/23
		Actual	Actual	Projected	Budget
<b>Revenue</b>					
	Transfers In	284,000	300,420	317,465	312,183
	Beginning Fund Balance	677,060	557,251	678,230	877,179
	Grant Revenue	-	114,360		1,102,571
<b>Total Revenue</b>		961,060	972,031	995,695	2,291,933
<b>Expenditures</b>					
	Vehicles	349,301	249,597	-	725,000
	EMS Equipment	11,876	1,675	-	437,632
	Fire Equipment	42,632	5,560	118,516	61,529
	Reserved for Future Expenditure	-	36,969	-	1,067,772
<b>Total Expenditures</b>		403,809	293,801	118,516	2,291,933
	Increase or Decrease in Fund Balance	(119,809)	120,979	198,949	190,593

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 \$256,791; EMS equipment is \$22,947; and Fire Equipment is \$32,445.

This budget assumes receipt of four grants: Federal Emergency Management Agency (FEMA) Assistance to Firefighters (AFG) joint grant with three Northwest Fire agencies (Sisters-Camp Sherman, Black Butte Ranch and Cloverdale Fire Districts) in the amount of \$389,200 for purchase of cardiac monitors and cardio pulmonary resuscitation (CPR) devices; FEMA AFG grant in the amount of \$725,000 for purchase of a Type 1 Fire Engine; FEMA AFG grant in the amount of \$33,000 for purchase of 2.5" and 1.75" attack hose; and a Volunteer Fire Assistance (VFA) grant in the amount of \$20,000 for purchase of radio equipment.

In addition to the items planned to be purchased through the grants, the District plans to purchase a new CPR Compression system (carryover from FY 21 that was delayed), a Stryker Powerload gurney system for ambulance 775, and a Holmatro vehicle liftbag set.



DISTRICT STAFF COMPLETING MOP-UP OPERATIONS ON THE GRANDVIEW FIRE

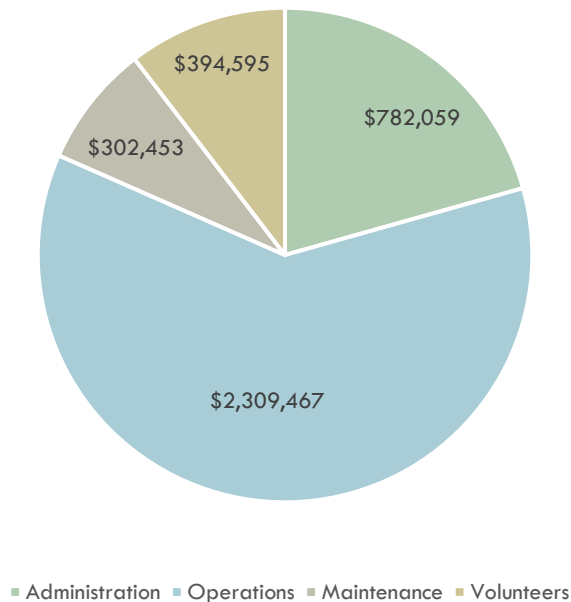


**DEBT SERVICE FUND**

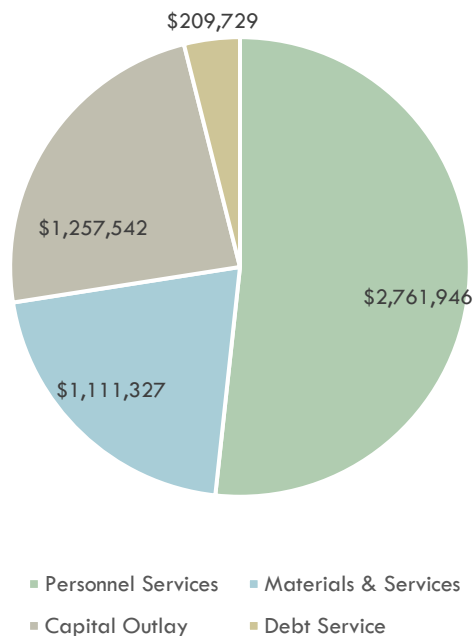
		2019/20	2020/21	2021/22	2022/23
		Actual	Actual	Projected	Budget
<b>Revenue</b>					
	Property Tax Bond Revenue	203,998	190,747	217,252	209,728
	Interest	1,628	602	311	500
	Beginning Fund Balance	39,582	50,850	45,926	60,397
<b>Total Revenue</b>		245,208	242,199	263,489	270,625
<b>Expenditures</b>					
	2007 GO Bond Interest Bldg 701	29,358	26,272	23,093	19,729
	2007 GO Bond Principal Bldg 701	165,000	170,000	180,000	190,000
<b>Total Expenditures</b>		194,358	196,272	203,093	209,729
<b>Ending Fund Balance</b>		50,850	45,927	60,396	60,896

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 \$9,864.50.

2022/23 Expenditures by  
Department  
General Fund



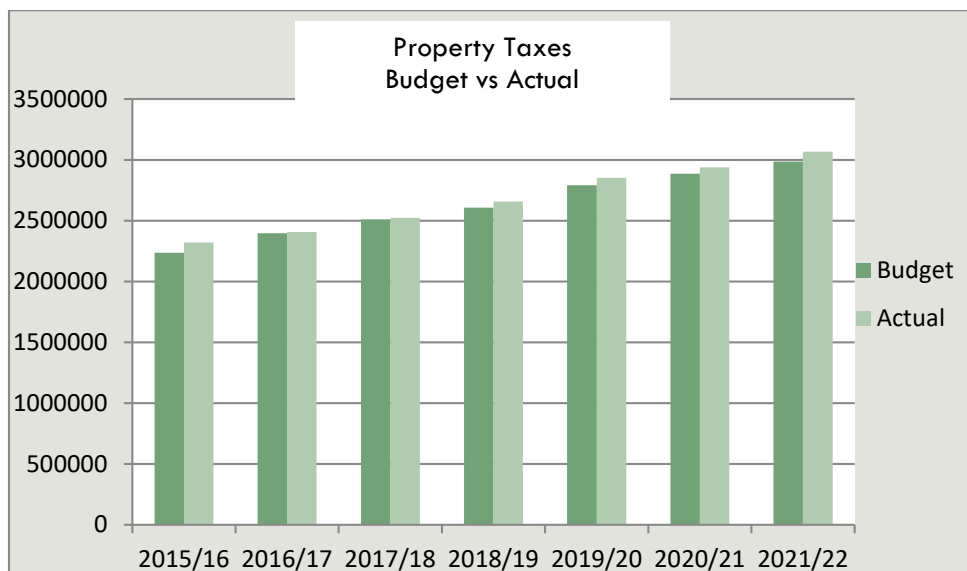
2022/23 Expenditures by  
Category  
All Funds



## 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 2022/23 budget is projecting a 5.8% increase in total Taxable Assessed Valuation from the previous Fiscal Year for Deschutes County and a 2.9% increase for Jefferson County with a 96% collection rate. These projections are determined based on information provided by the Deschutes and Jefferson County Assessors. The projected property taxes to be received in 2022/23 are \$2,972,134 for Deschutes County and \$268,040 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.



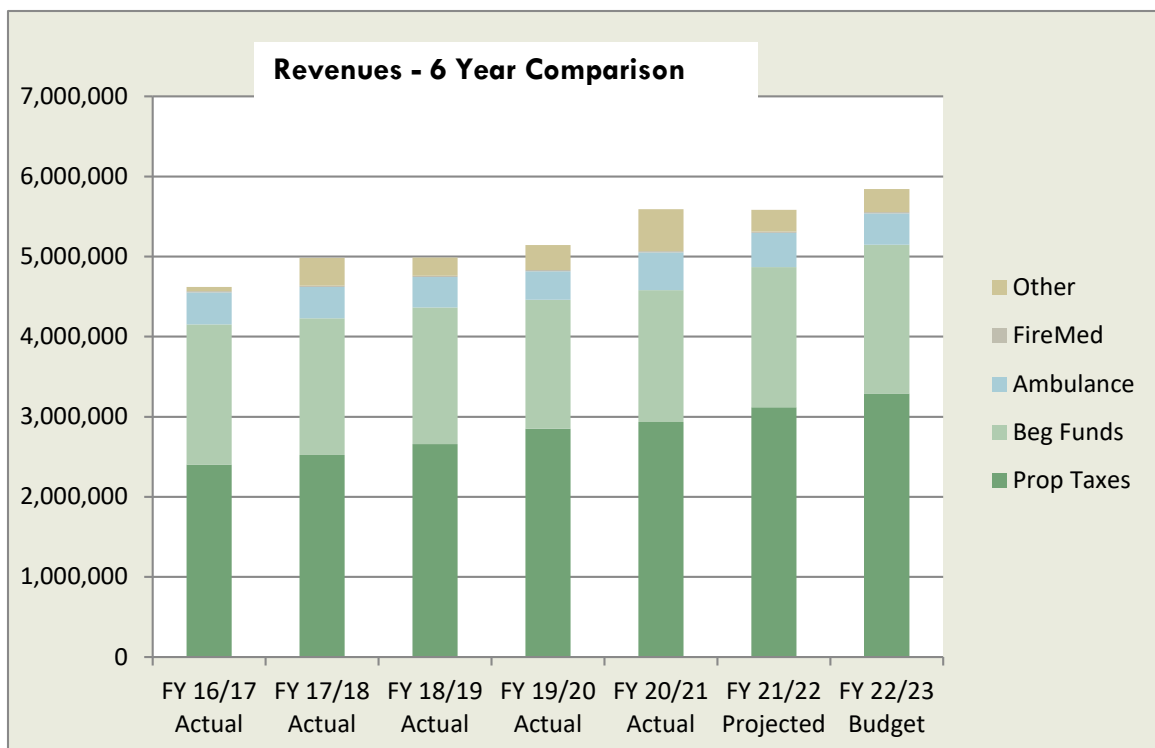
The Beginning Fund Balance is the second largest resource within the FY 2022/23 budget. The beginning fund balance consists of all unspent dollars from the prior fiscal year which includes prior contingencies and reserves. The beginning fund balance increased from a budgeted \$1,651,842 to \$1,751,757 actual in the Fiscal Year 2021/22. This was primarily due to additional property tax revenues received above projections and lower expenditures than projected for the 2020/21 Fiscal Year. For FY

2022/23, the proposed beginning fund balance is \$1,858,373, a 12.5% 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 additional Ground Emergency Medical Transport (GEMT) program funding that was unanticipated.

Ambulance revenues have increased slightly along with total call volume. During 2021, the District responded to 1,222 emergencies including 51 fire-related calls and 965 EMS related calls. Emergency call volume increased 8% from last year. The District saw a significant decline (71%) in patients seeking treatment at the main fire station for the second straight year. This is likely attributable to COVID. The District responded to 181 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 fourth and final year of the grant period of performance. Due to COVID, the District was not able to maximize use of grant funds during the period of performance. The District plans to apply for a grant extension 30-60 days prior to the end of the period of performance in order to utilize the maximum amount of grant funds allotted. The District has applied for four additional grants for this fiscal year including: FEMA AFG grant (joint application with Black Butte Ranch and Cloverdale Fire Districts) for EMS equipment, FEMA AGF grant for a Type 1 Engine, FEMA AFG grant for fire equipment and VFA grant for communications equipment.

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 two engine company responses last year, which was a decline over previous year.



**GENERAL OPERATING FUND REVENUE BUDGET DETAIL**

2022/2023 Fiscal Year

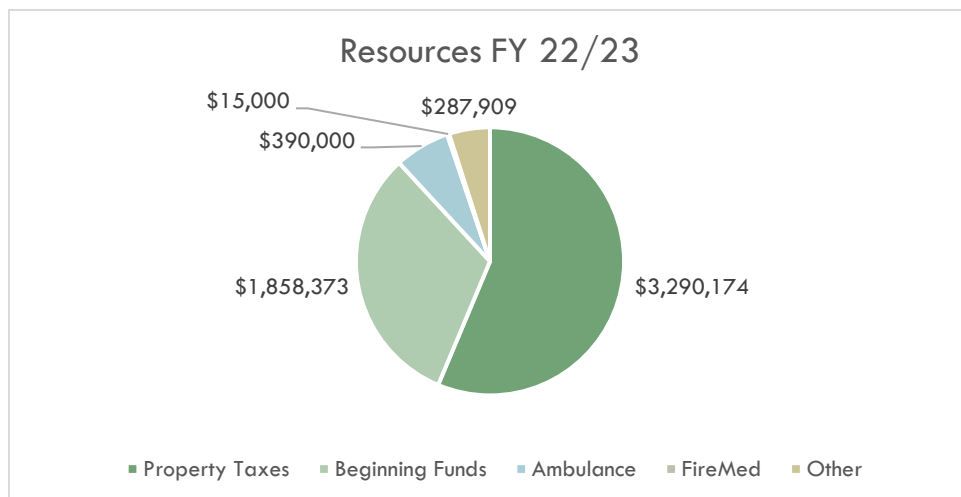
**Revenue by Account****General Operating Fund**

		2019/20	2020/21	2021/22	Proposed 2022/23	Approved 2022/23	Adopted 2022/23
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-01-0-40100	Property Taxes-Current	2,760,790	2,879,497	2,987,220	3,240,174		
1-01-0-40200	Property Taxes-Prior	91,078	55,202	50,000	50,000		
1-01-0-41100	Ambulance Revenue	352,705	471,034	375,000	390,000		
1-01-0-41110	GEMT Revenue	79,611	129,412	20,000	40,000		
1-01-0-41200	Other Fees for Service	16,754	10,598	93,038	11,715		
1-01-0-42100	Fire Med Subscriptions	16,622	17,224	15,000	15,000		
1-01-0-43100	Interest Income	54,602	20,840	23,000	15,000		
1-01-0-44100	Grant Revenue	80,874	322,991	348,975	151,095		
1-01-0-44200	Donations Received	7,927	16,609	10,000	10,000		
1-01-0-44300	Conflagration Revenue	-	-	50,000	50,000		
1-01-0-45000	Miscellaneous Revenue	73,410	21,061	10,100	10,100		
1-01-0-49990	Beginning Fund Balance	1,610,191	1,646,877	1,651,842	1,858,373		
<b>Total GENERAL FUND REVENUE</b>		<b>5,144,564</b>	<b>5,591,345</b>	<b>5,634,175</b>	<b>5,841,457</b>	<b>-</b>	<b>-</b>

**REVENUE DETAIL BY ACCOUNT**

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
<b>1-01-0-40100</b>	<b>Property Taxes - Current</b>	<b>\$ 3,240,174</b>	
	Deschutes County -Assumes 5.8% increase in taxable assessed value and a 96% collection rate		2,972,134
	Jefferson County -Assumes 2.9% increase in taxable assessed value and a 96% collection rate		268,040
<b>1-01-0-40200</b>	<b>Property Taxes - Prior</b>	<b>\$ 50,000</b>	
	Property tax revenue on past due accounts.		
<b>1-01-0-41100</b>	<b>Ambulance Revenue</b>	<b>\$ 390,000</b>	
	Revenue collected for ambulance transports.		
<b>1-01-0-41100</b>	<b>GEMT Revenue</b>	<b>\$ 40,000</b>	
	Ground Emergency Medical Transport revenue.		
	CCO & FFS Transports		

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
<b>1-01-0-41200</b>	<b>Other Fees for Service</b>	<b>\$ 11,715</b>	
	Fire Contracts		4,715
	Fire Apparatus Response		500
	Community Room Revenue		3,000
	CPR/First Aid Classes		3,000
	Address Signs		500
<b>1-01-0-42100</b>	<b>Fire Med Subscriptions</b>	<b>\$ 15,000</b>	
	Revenue from the sale of Fire Med memberships		
<b>1-01-0-43100</b>	<b>Interest Income</b>	<b>\$ 15,000</b>	
	Interest received from Deschutes and Jefferson County		
	Taxes and Local Government Investment Pool Account		
<b>1-01-0-44100</b>	<b>Grant Revenue</b>	<b>\$ 151,095</b>	
	FEMA SAFER Recruitment and Retention Grant		149,095
	Oregon Department of Transportation Car Seat Grant		2,000
<b>1-01-0-44200</b>	<b>Donations Received</b>	<b>\$ 10,000</b>	
	Pass-through donations for Sisters-Camp Sherman Fire & Ambulance Association		
<b>1-01-0-44300</b>	<b>Conflagration Revenue</b>	<b>\$ 50,000</b>	
	Revenue received from Emergency Conflagration response		
<b>1-01-0-45000</b>	<b>Miscellaneous Revenue</b>	<b>\$ 10,100</b>	
	Revenue from sales of t-shirts, caps, surplus equipment, etc.		
<b>1-01-0-49900</b>	<b>Beginning Fund Balance</b>	<b>\$ 1,858,373</b>	
	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 21/22 in the amount of \$43,961 as of 4/30/22, which consisted mostly of Coordinated Care Organization (CCO) transports. This was a new program that funded during FY 21 and is expected to continue this FY in addition to the Fee for Service (FFS) program. The number of (FFS) transports declined for the second year in a row, therefore the District does not anticipate receiving a large payment for GEMT in this budget. The District expects to receive FY 21 (FFS) revenue prior to June 30, 2022.

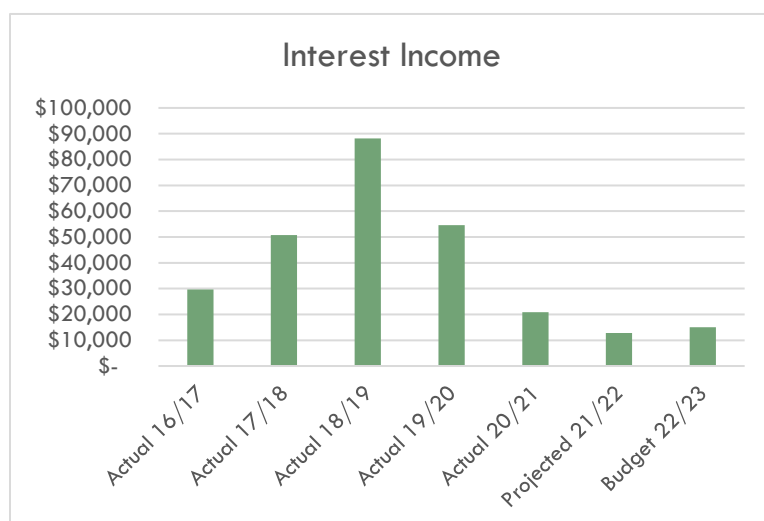
**Interest Income.** Interest rates with the LGIP are expected to increase from 0.50% as of April 2022 to 0.65% to 0.75% effective May 10, 2022.

**Grant Revenue.** The District received the FEMA Safer Grant for Volunteer Recruitment and Retention. This is the fourth and final year of the grant. The FEMA grant is expected for \$149,095 this budget year. An additional \$2,000 in Oregon Department of Transportation (ODOT) grant funds are expected for purchasing child safety seats for the car seat program coordinated through Fire Corps.

**Conflagration Revenue.** These are funds received to reimburse the District for staff and equipment sent for conflagrations outside the District. The District received \$9,257 for one conflagration to the Patton Meadow Fire in FY 21/22. 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.

**Miscellaneous Revenue.** The District does not have any large surplus property planned to sell this year. As such, a small amount is budgeted for the potential closing of sale on the Tollgate Fire Station 702, clothing sales and other miscellaneous income.

**Other Fees for Service.** This is decreased substantially due to the removal of the Cloverdale Contract fee that was budgeted to be received if the Cloverdale Fire District Levy passed and the District entered into a shared services agreement with their agency. The levy did not pass and therefore \$11,715 has been budgeted for receipt of fees due to fire contracts, fire apparatus response, community room revenue, CPR/First Aid classes and address signs.

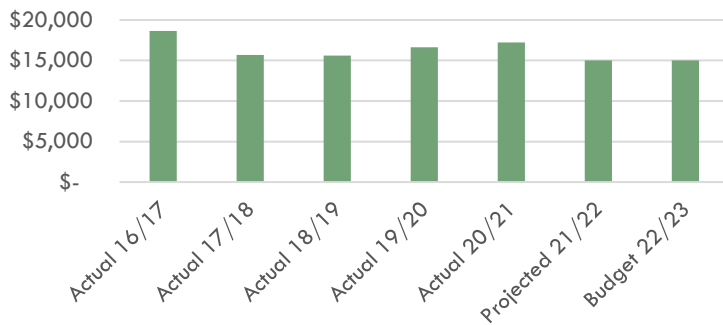


The following graphs portray a historical view of the other revenue categories:

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



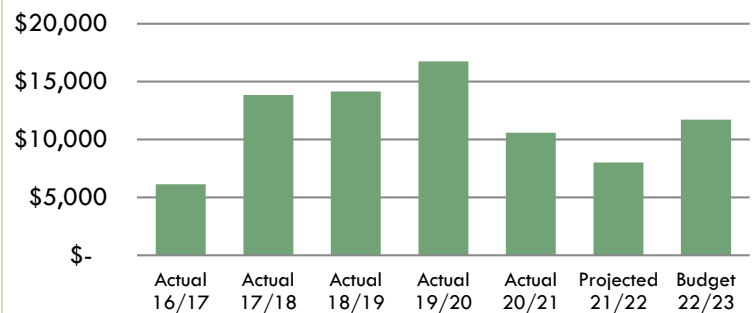
### FireMed Subscriptions



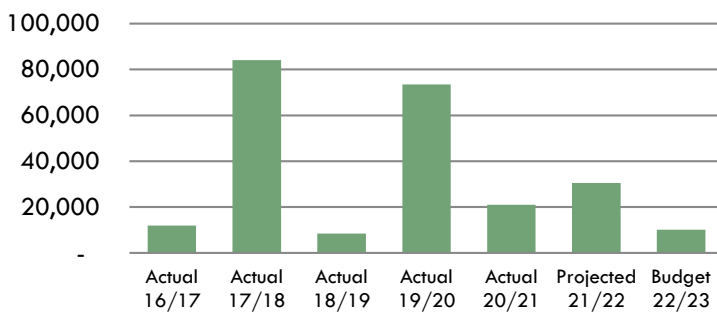
The District contracts with Life Flight to administer its FireMed subscriptions for a 25% administration fee charged by Life Flight. Subscriptions are expected to hold steady this year. Subscribers are allowed \$0 copay for ambulance transports from the District. The District is still able to collect 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. COVID impacted the District's ability to host CPR/First Aid classes. This revenue is expected to be back to normal this FY.

### Other Fees for Service



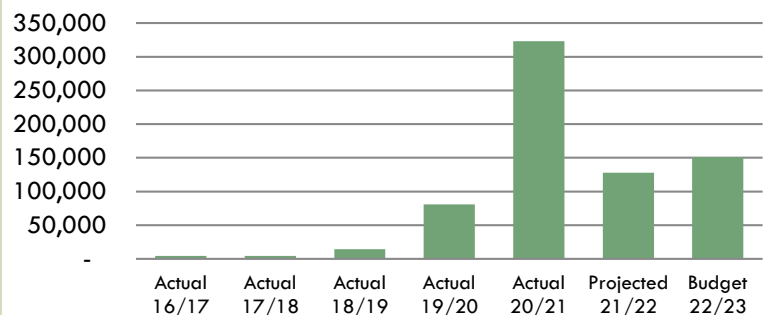
### Miscellaneous Revenue



Miscellaneous revenue consists of photocopies, public records copies, research fees, vehicle and equipment surplus sales, t-shirt and hat sales, and any other non-anticipated income. In FY 22/23, the District expects minimal miscellaneous revenue. Large fluctuations can occur when surplus apparatus and equipment are sold.

Grant revenue comes from Local, State, and Federal sources. The District budgeted to receive \$149,095 for the Volunteer R&R Grant. The District has not spent the full amount allocated in the FY 21/22 budget for the FEMA SAFER Grant and has not sought reimbursement for the full amount. The District also received an ODOT Car Seat reimbursement grant for \$2,000.

### Grant Revenue



## 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, and 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



FIRE CHIEF ROGER JOHNSON IS PRESENTED WITH THE COMMUNITY CHAMPION AWARD FOR HIS EFFORTS IN MAKING THE SISTERS COMMUNITY MORE RESILIENT. PICTURED LEFT TO RIGHT: EMME SHOUP, CITY OF SISTERS; CHIEF JOHNSON; TAMMY BANEY, DESCHUTES COUNTY.

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.

Funding in the Administration Department supports the following Board Priorities for FY 22/23:

- Develop a plan for implementation of defensible space standards established by the Oregon Office of State Fire Marshal that are consistent with the wildland urban interface (WUI) code as a part of Senate Bill 762.
- Complete a new strategic plan.
- Review ISO scoring from previous rating and implement strategy to improve rating to a Class 2 ISO organization.

### **BUDGET SUMMARY FOR ADMINISTRATION**

<b>Expenditures</b>	<b>2019/20 Actual</b>	<b>2020/21 Actual</b>	<b>2021/22 Budget</b>	<b>2022/23 Proposed</b>
Personnel Services	\$461,992	\$460,214	\$588,716	\$542,208
Materials and Services	\$188,211	\$211,368	\$197,951	\$217,154
Capital Outlay	\$1,399	\$1,115	\$9,350	\$22,696
<b>TOTAL</b>	<b>\$651,602</b>	<b>\$672,697</b>	<b>\$796,017</b>	<b>\$782,058</b>

### **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 4% cost-of-living adjustment and 1% longevity incentive subject to approval by the Board.
- **Executive Assistant.** The Executive Assistant position remains under the hybrid Executive Assistant/Finance Manager role created last year while continuing education to earn a Bachelor's Degree in Accounting.
- **Office Assistant.** This position was increased to half-time during this budget.
- **Compensation Increases.** A 4.0% cost of living adjustment was made to the Salary Schedule and steps for all positions within the scale were adjusted. 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 3% for 20 years of service to the District.
- **PERS.** PERS rates that took effect in July 2021 will remain for a two-year cycle.
- **VEBA.** Since moving the Office Assistant to half-time, the position qualifies for either health insurance or VEBA. The Office Assistant opted out of insurance as she already has coverage and will be eligible for a VEBA contribution in lieu of insurance.
- **Insurance.** The District's property and liability insurance is expected to increase approximately 9.3% in this budget.

- **Contract Services.** This budget has been increased to cover the cost of preparing for a Centers for Medicare/Medicaid Services (CMS) ambulance revenue survey that has been required of the District. Computer support services also increased to cover the cost of installation of a new server.
- **Office Equipment.** The District has budgeted to purchase three laptops. Two laptops have reached the end of their useful life and a third will be purchased for the Fire Corps Program and shared with the Prevention Resident Volunteer. An additional computer will be purchased for video editing for the training division. The District also plans to replace the server as it is seven years old and has reached the end of its useful life.

### 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. PERS Advisory Rates calculated as of December 31, 2020 show Tier 1/Tier 2 increasing 1.9%, OPSRP Police/Fire increasing 3.03% and OPSRP General Service increasing 2.64%. This advisory does not impact employer contribution rates; it is just an advisory as the FY 2023/25 rates will be calculated in the December 31, 2021 actuarial valuation. The side account value deposited in 2019 was valued at \$1,500,000 and as of 12/31/2020 (last valuation date) was \$1,558,293.

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. The District currently has three employees participating in the PERS Work After Retirement Program. This saves the District 6% of each of their salary. This savings is being redirected at paying down the PERS unfunded actuarial liability for the District.

### ADMINISTRATION PERSONNEL SUMMARY

Position	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
Fire Chief	1	1	1	1	1
Fire Safety Manager	0.50	0.50	0.50	0.50	0.50
Finance Manager	0.50	0.40	0.00	0	0
Administrative Assistant	1	0	0	0	0
Office Assistant (2)	0	0.10	0.30	0.60	0.50
Hybrid Exec. Asst./Fin. Mgr.	0	1	1	1	1
<b>TOTAL</b>	3.00	3.00	2.80	2.80	3.00

**Administration Cost Center Performance Measures**

PERFORMANCE MEASURE	GOAL	2019	2020	2021
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%	*42%	*64%	*0%
A4. Number of Firewise Community certificates awarded	Add 1 Annually	*0	*1	*0
A5. Number of fire and life safety evaluations of businesses performed	100/Year	*64	*18	*14
A6. Number of false alarms within the District	<49	33	34	31

Performance Measure A1 – The Fire District was awarded the Government Finance Officer Association’s Distinguished Budget Presentation Award for the seventh 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 rates indicate the goal may be unrealistic even with the increase in collections for 2020. Qualifying calls have decreased this fiscal year with only two current billings currently being worked. 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 May 1, 2022. 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 during the past two years. While the District has resumed some of its programs, this has continued to be an issue so far in 2022.

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 2021.

### **Additional Administration Accomplishments for 2021/22**

- Continuing the tradition started in 2020, the District prepared and published two preparedness campaigns, one in the spring and one in the fall in hopes of helping residents and visitors to be prepared and ready for any disaster in Sisters Country.
- Executive Assistant Julie Spor earned her Associates of Arts Oregon Transfer degree, and is continuing her educational goals at Eastern Oregon University to earn a Bachelor’s Degree in Accounting.



PICTURED ABOVE: COMMAND STAFF FROM AREA FIRE DISTRICTS, INCLUDING CHIEF JOHNSON ATTENDED INCIDENT COMMAND TRAINING.



OFFICE ASSISTANT SARAH BIALOUS (LEFT) HAS BEEN MOVED TO HALF-TIME AT 20 HOURS PER WEEK DURING THIS BUDGET. HER HUSBAND JASON PICTURED RIGHT.



# ADMINISTRATION DEPARTMENT BUDGET DETAIL

2022/2023 Fiscal Year

## Expenditures by Account

### General Operating Fund

Personnel Services					Proposed	Approved	Adopted
		2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-11-1-50100	Fire Chief	129,085	131,640	132,956	139,604		
1-11-1-50200	Fire Safety Manager	33,335	33,060	53,695	55,842		
1-11-1-50300	Finance Manager	1,248	-	-	-		
1-11-1-50400	Admin Asst/Exec Asst	73,371	74,837	86,167	94,029		
1-11-1-50500	Office Assistant	10,515	11,289	18,084	19,423		
1-11-1-51400	Deferred Compensation	15,094	15,402	15,556	16,334		
1-11-1-52100	PERS	92,014	88,759	102,251	105,300		
1-11-1-52200	Health Insurance	42,363	44,063	44,062	44,062		
1-11-1-52300	VEBA	16,000	16,000	16,000	20,000		
1-11-1-52400	Other Benefits	2,078	2,140	2,240	2,264		
1-11-1-53100	Payroll Taxes	11,280	11,367	14,375	15,351		
1-11-1-54100	Worker's Compensation Ins	35,611	31,658	33,703	30,000		
	Cloverdale Contract			69,628	-		
<b>Total Personnel Services</b>		<b>461,992</b>	<b>460,214</b>	<b>588,717</b>	<b>542,208</b>	-	-

Materials and Services					Proposed	Approved	Adopted
		2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-11-2-50100	CPA/Audit	6,250	9,450	10,000	10,600		
1-11-2-50200	Legal Fees	7,027	4,512	10,000	10,000		
1-11-2-51100	Insurance	52,303	56,722	64,800	70,815		
1-11-2-52100	Advertising	1,627	1,436	6,000	6,000		
1-11-2-53100	Bank Charges	869	817	1,000	1,200		
1-11-2-53200	Postage	872	852	1,000	1,000		
1-11-2-53300	Contract Services	102,572	117,929	69,451	77,875		
1-11-2-53400	Supplies	4,797	5,208	10,000	10,000		
1-11-2-54100	Dues/Subscriptions	5,052	6,149	6,000	9,964		
1-11-2-55100	Training/Conferences	2,539	4,892	10,500	10,500		
1-11-2-55200	Travel/Lodging	1,072	-	3,500	3,500		
1-11-2-55300	Per Diem	200	-	1,000	1,000		
1-11-2-55400	Business Expense	620	28	1,500	1,500		
1-11-2-56100	Cell Phone Reimburse	2,412	2,935	1,800	1,800		
1-11-2-56200	Uniforms	-	438	1,400	1,400		
<b>Total Materials and Services</b>		<b>188,211</b>	<b>211,368</b>	<b>197,951</b>	<b>217,154</b>	-	-

Capital Outlay					Proposed	Approved	Adopted
		2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-11-3-50100	Office Equipment	1,399	1,115	8,500	22,696		
1-11-3-51100	Office Furniture	-	-	-			
Total Capital Outlay		1,399	1,115	8,500	22,696	-	-

**EXPENDITURE DETAIL BY ACCOUNT**

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
<b><u>PERSONNEL SERVICES</u></b>			
<b>1-11-1-50100</b>	<b>Fire Chief</b> Fire Chief annual salary based on contract. For 2022/23 salary is \$139,604 and assumes a 4.0% COLA increase and 1% longevity increase. Subject to Board approval.	<b>\$ 139,604</b>	
<b>1-11-1-50200</b>	<b>Fire Safety Manager</b> Half-time Fire Safety Manager wages.	<b>\$ 55,842</b>	
<b>1-11-1-50300</b>	<b>Finance Manager</b> Finance Manager transitioned to contractor status effective August 1, 2019 and moved to contract services within the Administration department.	<b>\$ 0</b>	
<b>1-11-1-50400</b>	<b>Hybrid Executive Assistant/Finance Manager</b> Hybrid Executive Assistant/Finance Manager salary. Assumes a step increase based on achievement of educational goals. Also includes 3% longevity pay.	<b>\$ 94,029</b>	
<b>1-11-1-50500</b>	<b>Office Assistant</b> Office Assistant wages assumes average of 20hours per week.	<b>\$ 19,423</b>	
<b>1-11-1-51400</b>	<b>Deferred Comp</b> 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%.	<b>\$ 16,334</b>	8,656 7,678
<b>1-11-1-52100</b>	<b>PERS (Public Employees Retirement System)</b> Fire Chief 32.46% Fire Safety Manager 32.46% Executive Assistant 32.46% plus 6% employee portion Office Assistant 23.32% plus 6% employee portion	<b>\$ 105,300</b>	45,315 18,126 36,164 5,695
<b>1-11-1-52200</b>	<b>Health Insurance</b> Fire Chief health, dental and vision insurance Executive Asst health, dental and vision insurance	<b>\$ 44,062</b>	18,226 25,836

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
<b>1-11-1-52300</b>	<b>VEBA (Voluntary Employees' Beneficiary Association)</b>	<b>\$ 20,000</b>	
	Fire Chief VEBA contribution for health related reimb.		4,000
	Fire Safety Mgr. VEBA contribution		6,000
	Executive Asst VEBA contribution		6,000
	Office Asst VEBA contribution		4,000
<b>1-11-1-52400</b>	<b>Other Benefits</b>	<b>\$ 2,264</b>	
	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 @ \$65/yr. for four employees		260
	Costco membership @ \$60/yr. for Fire Chief, Exec Asst		120
	Employee Assistance Program two employees @\$14.63		29
<b>1-11-1-53100</b>	<b>Payroll Taxes</b>	<b>\$ 15,351</b>	
	Fire Chief Medicare taxes @ 1.45% and Worker's Benefit Fund (WBF) \$0.011/hr.		2,296
	Fire Safety Mgr. FICA taxes @ 7.65% and WBF		4,284
	Executive Asst FICA taxes @ 7.65% and WBF		7,273
	Office Asst FICA taxes @ 7.65% and WBF		1,498
<b>1-11-1-54100</b>	<b>Worker's Compensation Insurance</b>	<b>\$ 30,000</b>	
	OTJ injury Insurance for all staff and volunteers		
	<b>Cloverdale Contract</b>	<b>\$ 0</b>	
	Placeholder for expenses related to Cloverdale Shared Services Agreement		
	<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 542,208</b>	
	<b><u>MATERIALS AND SERVICES</u></b>		
<b>1-11-2-50100</b>	<b>CPA/Audit</b>	<b>\$ 10,600</b>	
	CPA audit fees and State of Oregon audit fees.		
<b>1-11-2-50200</b>	<b>Legal Fees</b>	<b>\$ 10,000</b>	
	Attorney services		
<b>1-11-2-51100</b>	<b>Insurance</b>	<b>\$ 70,815</b>	
	Liability Insurance for all District property		19,675
	Auto and Property Insurance (Earthquake, flood, etc.)		49,994
	Crime Coverage		1,146
<b>1-11-2-52100</b>	<b>Advertising</b>	<b>\$ 6,000</b>	
	Legal notices, employment notices & preparedness campaigns (spring and fall)		

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
<b>1-11-2-53100</b>	<b>Bank Charges</b>	<b>\$ 1,200</b>	
	Local Government Investment Pool, US Bank, and credit card merchant service fees.		
<b>1-11-2-53200</b>	<b>Postage</b>	<b>\$ 1,000</b>	
	General postage, shipping expenses		
<b>1-11-2-53300</b>	<b>Contract Services</b>	<b>\$ 77,875</b>	
	Ambulance billing services		12,900
	Accounting software support		4,240
	Photocopier Lease		3,480
	GFOA Budget Award application fee		345
	IT/Web support/annual fees for firewall		15,291
	Printing/Binding		750
	Sisters Country Visioning Summit		3,000
	Payroll Service Fees		3,000
	Other misc. administrative services/fees		809
	GEMT Fees		10,060
	Finance Manager Consulting		24,000
<b>1-11-2-53400</b>	<b>Supplies</b>	<b>\$ 10,000</b>	
	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
<b>1-11-2-54100</b>	<b>Dues/Subscriptions</b>	<b>\$ 9,964</b>	
	SDAO Dues (Special Districts Association of Oregon)		3,500
	Chamber of Commerce		146
	Kiwanis Club		165
	COFCA Dues (Central Oregon Fire Chiefs Association)		150
	OFCA Dues (Oregon Fire Chiefs Association)		85
	Oregon Corporation annual fee		50
	IAFC dues (International Association of Fire Chiefs)		375
	OFSOA Dues (Oregon Fire Service Office Administrators)		40
	GFOA Dues (Government Finance Officers Association)		160
	Costco Membership		120
	The Bulletin subscription		364
	NFPA (National Fire Protection Agency) dues/stds. sub.		575
	PO Box Fee		284
	Zoom Subscription		1900
	GoToMyPC Remote Work Subscription		528
	Amazon Prime Business		79
	Government Ethics		550
	Survey Monkey		384
	OR Women's Leaders		209
	ID123 ID Card Software Subscription		300

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
<b>1-11-2-55100</b>	<b>Training/Conferences</b>	<b>\$ 10,500</b>	
	Fire Chief		750
	Fire Safety Manager		500
	Office Assistant		500
	Executive Assistant		2,750
	Tuition for Executive Assistant		6,000
<b>1-11-2-55200</b>	<b>Travel/Lodging (out-of-District)</b>	<b>\$ 3,500</b>	
	Fire Chief		1,000
	Fire Safety Manager		1,000
	Executive Assistant		1,500
<b>1-11-2-55300</b>	<b>Per Diem</b>	<b>\$ 1,000</b>	
	Fire Chief		350
	Fire Safety Manager		350
	Executive Assistant		300
<b>1-11-2-55400</b>	<b>Business Expense (meal costs for meetings)</b>	<b>\$ 1,500</b>	
	Board members		500
	Fire Chief		700
	Fire Safety Manager		200
	Executive Assistant		100
<b>1-11-2-56100</b>	<b>Cell Phone Reimbursement</b>	<b>\$ 1,800</b>	
	Fire Chief		600
	Executive Assistant		600
	Fire Safety Manager		600
<b>1-11-2-56200</b>	<b>Uniforms</b>	<b>\$ 1,400</b>	
	Fire Chief		750
	Executive Assistant		250
	Fire Safety Manager		400
	<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$ 217,154</b>	
	<b><u>CAPITAL OUTLAY</u></b>		
<b>1-11-3-50100</b>	<b>Office Equipment</b>	<b>\$ 22,696</b>	
	2 Training Laptops, Fire Corps Laptop, Mac for Video Ed.		6,720
	New Server		15,976
<b>1-11-3-51100</b>	<b>Office Furniture</b>	<b>\$ 0</b>	
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 22,696</b>	

## 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 District plans to implement recommendations from the feasibility study of Basic Life Support (BLS) transport program and Staffing Needs Assessment this fiscal year. As a result, funding has been added to this Department for wages and benefits. 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 Priorities:

- Implement recommendations from feasibility study on Basic Life Support (BLS) transport program and Staffing Needs Assessment for enhanced staffing capacity.
- Enhance resilience of District facilities based on evaluation of existing facilities and their capability to function independent of utilities for an extended period of time.
- Update Fleet Replacement Plan to ensure fleet is maintained in accordance with industry recommendations and ensure adequate funding in the Equipment Reserve Fund.

The District is similar to most modern fire departments in that the majority of 911 emergency calls are for a medical emergency. In 2021, 79% 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 2021 along with 46 volunteer certifications.



FIREFIGHTER TRAINING AT THE LOCUST ST. TRAINING GROUNDS



**BUDGET SUMMARY FOR OPERATIONS**

<b>Expenditures</b>	<b>2019/20 Actual</b>	<b>2020/21 Actual</b>	<b>2021/22 Budget</b>	<b>2022/23 Budget</b>
Personnel Services	\$1,665,235	\$1,738,938	\$1,906,403	\$2,126,183
Materials and Services	\$113,844	\$129,132	\$154,706	\$183,284
Capital Outlay	\$8,907	\$216,723	\$0	\$0
<b>TOTAL</b>	<b>\$1,787,986</b>	<b>\$2,084,793</b>	<b>\$2,061,109</b>	<b>\$2,309,467</b>

**NEW BUDGETARY SIGNIFICANT CHANGES**

- **Compensation Increases.** A 4.0% cost of living adjustment was made to the Salary Schedule. In addition, longevity pay was approved at 1% for employees at years 10, 15 and 20. Three Shift Commanders will receive longevity pay in this budget for 10 (1%), 16 (2%), 22 (3%) years of service to the District.
- **Enhanced Staffing.** Salary has been added to this Department to implement recommendations from the feasibility study on Basic Life Support (BLS) transport program and Staffing Needs Assessment for enhanced staffing capacity.
- **VEBA.** Increased for this budget based on employees shifting from couple to family plans.
- **Fire Overtime.** This line item has been increased as historically fire overtime is being utilized more.
- **Data Management.** Staff has allocated funds to add a module to the Vector Solutions software that will help with management of assets including apparatus, facilities, equipment and supplies.
- **Immunizations and Tests.** This has been increased to cover the cost of mandatory COVID testing based on accommodations for unvaccinated employees.
- **Fees/Recert/Licensing.** This has been increased as State licensing for EMS licenses and vehicles has increased.
- **EMS Supplies.** This line was increased slightly this year due to inflationary costs and supplies related to continued COVID protocols.
- **Fire Equipment Supplies.** Increased funding for one-time purchases this FY including reciprocating saws for structure engines, a portable generator for vehicle 724, a blowhard positive pressure ventilation fan, a chainsaw replacement for vehicle 724 and a breakdown combo nozzle for vehicles 723/724.

- **Per Diem.** Increased to add \$1,500 for meals related to trainings within the District.
- **Business Expense.** Increased to add \$2,000 for operational-related meals for fires, large-scale emergency events.
- **Uniforms.** Increased funding for one-time purchase of Class A uniforms for Shift Commanders.



OPERATIONAL PERSONNEL FROM NORTHWEST FIRE AGENCIES CONDUCT A TRAINING BURN ON A PROPERTY PLANNED FOR NEW DEVELOPMENT IN SISTERS. PHOTO BY CODY RHEAULT

## OPERATIONS PERSONNEL SUMMARY

Position	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
Deputy Chief of Operations	1	1	1	1	1
Enhanced Staffing	0	0	0	0	1
Shift Commanders	3	3	3	3	3
Firefighter/Paramedics	6	6	6	6	6
<b>TOTAL</b>	10	10	10	10	11



**OPERATIONS INCIDENT SUMMARY**

Type of Emergency Incidents	2016	2017	2018	2019	2020	2021
Fire-Related	42	42	89	31	34	51
Emergency Medical Service	888	816	862	857	834	965
Hazardous Condition	7	18	16	12	4	10
Public Service Calls	132	94	30	72	69	99
Good Intent Calls	132	158	112	34	68	54
False Alarms	27	49	41	33	34	31
Other Calls	2	3	13	2	88	13
<b>TOTAL INCIDENT COUNT</b>	<b>1,230</b>	<b>1,180</b>	<b>1,163</b>	<b>1,041</b>	<b>1,131</b>	<b>1,223</b>



DISTRICT PERSONNEL REVIEWING OPERATIONAL PLANS AT A LIVE FIRE TRAINING EXERCISE.  
PHOTO CREDIT JERRY BALDOCK, OUTLAW PHOTOGRAPHY

## **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.

VOLUNTEER CAPTAIN DOUG MYERS  
WORKING ON TENDER OPERATIONS



**Operations Cost Center Performance Measures**

PERFORMANCE MEASURE	GOAL	2019	2020	2021
<b>O1. Percent of time standards of coverage are met-Medical</b> <ul style="list-style-type: none"> <li>• Urban</li> <li>• Rural</li> <li>• Remote</li> </ul>	80%	94% 86% 81%	81% 81% 82%	99% 98% 100%
<b>O2. Percent of time standards of coverage are met-Wildland Fire</b> <ul style="list-style-type: none"> <li>• Urban</li> <li>• Rural</li> <li>• Remote</li> </ul>	80%	*0 Calls 86% *0 Calls	*0 Calls 83% 100%	100% 100% 100%
<b>O3. Percent of time standards of coverage are met-Structure Fire</b> <ul style="list-style-type: none"> <li>• Urban</li> <li>• Rural</li> <li>• Remote</li> </ul>	80%	86% *50% *67%	100% 100% 100%	100% 100% 100%
<b>O4. Percent of 911 calls handled with District resources</b>	95%	95%	98%	98%
<b>O5. Percent of Personnel Callbacks (7PC) are Covered</b>	75%	*57%	*62%	*57%
<b>O6. Percent of current certificates maintained</b>	100%	100%	100%	100%
<b>O7. Number of new certifications received</b> <ul style="list-style-type: none"> <li>• Career</li> <li>• Volunteer</li> </ul>	2/YR 5/YR	11 38	9 54	9 46

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 2021.



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 2021.

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 2021.

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 2021.

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 2021.

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 2021.



### **Additional Operations Accomplishments in 2021/22**

- The District successfully completed a recertification of national standard fire certifications through the Department of Public Safety Standards and Training (DPSST). DPSST certifies/licenses fire service professionals in the State of Oregon.
- A live fire prop construction project began at the Locust Street training site with completion anticipated during spring 2022.
- A-Shift Captain Thornton Brown retired from the District after 31 years of service. Captain Brown joined the volunteer ranks after his retirement and will continue his service to the District.
- A-Shift Engineer/Paramedic Cody Meredith was hired during a promotional process to fill the vacancy created by Captain Brown's retirement. A hiring process is planned to be finalized prior the FY 22/23 budget to hire a replacement Engineer/Paramedic.
- Travis Martin, hired as a full-time Firefighter/Paramedic in 19/20, completed training and qualification in driving and operating all District fire apparatus and earned the designation of Engineer/Paramedic.
- Deputy Chief Tim Craig completed his National Fire Academy (NFA) Executive Fire Officer program (EFO). The EFO program is the premier fire service executive development program, and the flagship program of the NFA.



**FIREFIGHTER DEPLOYING HOSE DURING A TRAINING EXERCISE  
PHOTO BY CODY RHEAULT**

## OPERATIONS DEPARTMENT BUDGET DETAIL

2022/23 Fiscal Year

### Expenditures by Account

#### General Operating Fund

Personnel Services					Proposed	Approved	Adopted
		2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-12-1-50100	Deputy Chief of Operations	115,990	118,321	122,397	127,293		
1-12-1-50200	Shift Commanders	298,838	307,367	318,276	313,866		
1-12-1-50300	Firefighter/Paramedics	440,229	457,624	475,127	496,662		
	Enhanced Staffing	-	-		107,636		
1-12-1-51200	AIC Pay	1,854	1,805	3,000	3,000		
1-12-1-51400	Deferred Comp	61,363	65,146	71,014	79,955		
1-12-1-51500	Overtime-Fire	99,956	105,200	100,000	110,000		
1-12-1-51501	Overtime-Training	18,274	16,651	30,000	30,000		
1-12-1-51502	Overtime-Conflag	-	1,716	50,000	50,000		
1-12-1-51600	FLSA	19,093	19,759	20,434	20,876		
1-12-1-51700	Holiday Pay	21,682	22,848	26,156	30,269		
1-12-1-52100	PERS	338,710	341,755	390,378	434,086		
1-12-1-52200	Health Insurance	178,361	208,079	213,561	230,699		
1-12-1-52300	VEBA	43,000	46,000	50,000	60,000		
1-12-1-52400	Other Benefits	9,932	10,049	10,465	11,577		
1-12-1-53100	Payroll Taxes	17,953	16,617	18,044	20,265		
1-12-1-53200	Cloverdale Contract			7,550	-		
<b>Total Personnel Services</b>		<b>1,665,235</b>	<b>1,738,938</b>	<b>1,906,402</b>	<b>2,126,183</b>	<b>-</b>	<b>-</b>



NEW SHIFT COMMANDER CODY MEREDITH (LEFT)  
AND RETIRED SHIFT COMMANDER THORNTON  
BROWN (RIGHT) EACH RECEIVED CAREER  
FIREFIGHTER OF THE YEAR AWARDS FOR 2021



Materials and Services					Proposed	Approved	Adopted
		2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-12-2-50100	Data Management	7,249	7,205	8,051	12,804		
1-12-2-50200	Instructors	7,825	3,875	7,500	7,500		
1-12-2-50300	Training Materials	1,138	1,076	3,000	3,000		
1-12-2-51100	Mapping/Framing	677	-	1,500	1,500		
1-12-2-52100	Immunizations/Tests	620	330	2,100	6,000		
1-12-2-52200	Health & Safety	1,147	517	2,500	2,500		
1-12-2-52300	Fees/Recert/License	1,907	4,270	5,750	6,300		
1-12-2-53400	Supplies-EMS	31,441	38,924	36,000	38,000		
1-12-2-53401	Supplies-Training	4,503	3,169	4,000	4,000		
1-12-2-53402	Supplies-Fire Equipment	6,184	4,135	6,000	16,524		
1-12-2-54100	Dues/Subscriptions	1,403	1,435	1,405	1,156		
1-12-2-55100	Training/Conferences	3,383	4,541	10,000	10,000		
1-12-2-55200	Travel/Lodging	5,074	502	7,500	7,500		
1-12-2-55300	Per Diem	1,221	143	3,000	4,500		
1-12-2-55400	Business Expense	1,366	1,489	2,650	4,650		
1-12-2-56100	Cell Phone Reimburse	7,660	7,650	6,000	6,600		
1-12-2-56200	Uniforms	7,678	13,906	16,750	19,750		
1-12-2-56300	Personal Protective Equip	23,369	35,965	31,000	31,000		
<b>Total Materials and Services</b>		<b>113,844</b>	<b>129,132</b>	<b>154,706</b>	<b>183,284</b>	<b>-</b>	<b>-</b>

Capital Outlay					Proposed	Approved	Adopted
		2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-12-3-50100	Training Equipment	-	-	-	-	-	-
1-12-3-51100	Medical Equipment	-	-	-	-	-	-
1-12-3-52100	Fire Equipment	8,907	-	-	-	-	-
1-12-3-52200	SCBA Bottles	-	216,723	-	-	-	-
<b>Total Capital Outlay</b>		<b>8,907</b>	<b>216,723</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**DEPUTY CHIEF CRAIG BRIEFING CREWS  
PRIOR TO A LIVE FIRE TRAINING EXERCISE**

**OPERATIONS EXPENDITURE DETAIL BY ACCOUNT**

<b><u>Account</u></b>	<b><u>Description</u></b>	<b><u>Account Total</u></b>	<b><u>Account Detail</u></b>
<b><u>PERSONNEL SERVICES</u></b>			
<b>1-12-1-50100</b>	<b>Deputy Chief of Operations</b> Annual salary for Deputy Chief of Operations	<b>\$ 127,293</b>	
<b>1-12-1-50200</b>	<b>Shift Commanders</b> Shift Commander #1 Shift Commander #2 Shift Commander #3	<b>\$ 313,866</b>	110,865 109,788 93,213
<b>1-12-1-50300</b>	<b>Firefighter/Paramedics</b> FF/Medic #1 FF/Medic #2 FF/Medic #3 FF/Medic #4 FF/Medic #5 FF/Medic #6	<b>\$ 496,662</b>	84,237 84,237 84,237 84,237 84,237 75,477
	<b>Enhanced Staffing</b> Placeholder from feasibility study includes health ins .	<b>\$ 107,636</b>	
<b>1-12-1-51200</b>	<b>AIC Pay</b> Additional daily incentive for temporary Shift Commander fill-in @ \$75/shift.	<b>\$ 3,000</b>	
<b>1-12-1-51400</b>	<b>Deferred Compensation</b> Employer pays 6.2% into permanent fire staff Deferred Comp account in lieu of social security.	<b>\$ 79,955</b>	
<b>1-12-1-51500</b>	<b>Overtime-Fire</b> Fire Overtime for career staff	<b>\$ 110,000</b>	
<b>1-12-1-51501</b>	<b>Overtime-Training</b> Training Overtime for career staff	<b>\$ 30,000</b>	
<b>1-12-1-51502</b>	<b>Overtime-Conflag</b> Estimated Conflagration Overtime reimbursed by State	<b>\$ 50,000</b>	
<b>1-12-1-51600</b>	<b>FLSA (Fair Labor Standards Act)</b> Overtime rate for hours in excess of 182 hours in a 24-day cycle for career staff. Includes paid leave.	<b>\$ 20,876</b>	
<b>1-12-1-51700</b>	<b>Holiday Pay</b> Payout for holiday pay accrues at 96 hours annually for career staff. Employees eligible for payout in June if hours not used.	<b>\$ 30,269</b>	

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
<b>1-12-1-52100</b>	<b>PERS (Public Employees Retirement System)</b>	<b>\$ 434,086</b>	
	Deputy Chief 32.46% + 6% employer paid employee portion		48,957
	Career Staff 27.68% - 32.46% + 6% employer paid employee portion.		385,129
<b>1-12-1-52200</b>	<b>Health Insurance</b>	<b>\$ 230,699</b>	
	Deputy Chief health, dental and vision insurance		25,836
	Shift Commander #1		8,716
	Shift Commander #2		25,836
	Shift Commander #3		25,836
	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
<b>1-12-1-52300</b>	<b>VEBA (Voluntary Employees' Beneficiary Association)</b>	<b>\$ 60,000</b>	
	Deputy Chief VEBA contrib. for health related reimb.		6,000
	Shift Commander #1		2,000
	Shift Commander #2		6,000
	Shift Commander #3		6,000
	Firefighter/Paramedic #1		6,000
	Firefighter/Paramedic #2		6,000
	Firefighter/Paramedic #3		6,000
	Firefighter/Paramedic #4		4,000
	Firefighter/Paramedic #5		6,000
	Firefighter/Paramedic #6		6,000
	Enhanced Staffing Employee		6,000
<b>1-12-1-52400</b>	<b>Other Benefits</b>	<b>\$ 11,577</b>	
	Life Insurance @ \$12.08/mo.		1,595
	S/T Disability @ \$20.70/mo.		2,732
	L/T Disability @ \$40.51/mo.		5,347
	AD&D Insurance @ \$48/yr.		528
	FireMed coverage @ \$65/yr.		715
	Costco membership @ \$60/yr.		660
<b>1-12-1-53100</b>	<b>Payroll Taxes</b>	<b>\$ 20,265</b>	
	Deputy Chief Medicare taxes @ 1.45% and WBF		1,998
	Career Staff Medicare taxes @ 1.45% and WBF		18,267
<b>TOTAL PERSONNEL SERVICES</b>		<b><u>\$2,126,183</u></b>	



<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
	<b><u>MATERIALS AND SERVICES</u></b>		
<b>1-12-2-50100</b>	<b>Data Management</b> Vector Solutions data management program for keeping track of training and certifications for staff and volunteers (includes BBR and Cloverdale Fire) also includes Check-It software add-on.	<b>\$ 12,804</b>	
<b>1-12-2-50200</b>	<b>Instructors</b> Cost for outside instructors	<b>\$ 7,500</b>	
<b>1-12-2-50300</b>	<b>Training Materials</b> Books and videos for training	<b>\$ 3,000</b>	
<b>1-12-2-51100</b>	<b>Mapping/Framing</b> Maps and framing related costs	<b>\$ 1,500</b>	
<b>1-12-2-52100</b>	<b>Immunizations/Tests</b> Medical physicals for six employees @ \$350. Weekly COVID Testing	<b>\$ 6,000</b>	2,100 3,900
<b>1-12-2-52200</b>	<b>Health &amp; Safety</b> Health and safety related improvements	<b>\$ 2,500</b>	
<b>1-12-2-52300</b>	<b>Fees/Recert/License</b> Ambulance licensing (Annual) Ambulance service license (Annual) CPR Instructors: cards, class, fees, etc. Handtevy Subscription (Annual) EMT Relicense Fees (every two years) Paramedic Relicense Fees (every two years) Other Misc. Fees	<b>\$ 6,300</b>	600 625 300 309 990 2,400 1,076
<b>1-12-2-53400</b>	<b>Supplies - EMS</b> Medical supplies	<b>\$ 38,000</b>	
<b>1-12-2-53401</b>	<b>Supplies - Training</b> Training supplies	<b>\$ 4,000</b>	
<b>1-12-2-53402</b>	<b>Supplies – Fire Equipment</b> Fire Equipment supplies Fire Equipment tools Reciprocating Saws for Structure Engines 724 Portable Generator Blowhard PPV Fan 721 Chainsaw Replacement Breakdown Combo Nozzle 723/724	<b>\$ 16,524</b>	5,500 500 1,824 1,200 4,000 1,000 2,500

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
<b>1-12-2-54100</b>	<b>Dues/Subscriptions</b>	<b>\$ 1,156</b>	
	OFCA Dues (Oregon Fire Chiefs Association)		85
	WFCA Dues (Western Fire Chiefs Association)		85
	IAFC dues (International Association of Fire Chiefs)		335
	ECEMS Dues		200
	COFIA Dues (Central OR Fire Instructors Association)		100
	Other Misc. dues/subscriptions		351
<b>1-12-2-55100</b>	<b>Training/Conferences</b>	<b>\$ 10,000</b>	
	Deputy Chief		2,500
	Career Staff		7,500
<b>1-12-2-55200</b>	<b>Travel/Lodging</b> (for out-of-district training/meetings)	<b>\$ 7,500</b>	
	Deputy Chief		700
	Career staff		2,800
	Educational Exchange Program		4,000
<b>1-12-2-55300</b>	<b>Per Diem</b> (meal allowance for travel/trainings)	<b>\$ 4,500</b>	
	Deputy Chief		500
	Career Staff		2,500
	Meals for training events in-District		1,500
<b>1-12-2-55400</b>	<b>Business Expense</b> (meal costs for meetings)	<b>\$ 4,650</b>	
	Deputy Chief		550
	Training		2,000
	Ambulance Petty Cash		100
	Operational-related meals (fires, large-scale events)		2,000
<b>1-12-2-56100</b>	<b>Cell Phone Reimbursement</b>	<b>\$ 6,600</b>	
	Deputy Chief		600
	Shift Comms. (3) @ \$50/mo./Enhanced Staffing emp		2,400
	Firefighter/Paramedics (6) @ \$50/mo.		3,600
<b>1-12-2-56200</b>	<b>Uniforms</b>	<b>\$ 19,750</b>	
	Deputy Chief		500
	Career staff and volunteers		16,250
	Class A Uniforms – Shift Commanders		3,000
<b>1-12-2-56300</b>	<b>Personal Protective Equipment (PPE)</b>	<b>\$ 31,000</b>	
	Turnouts, boots, and other PPE.		31,000
<b>TOTAL MATERIALS AND SERVICES</b>		<b>\$ 183,284</b>	
<b><u>CAPITAL OUTLAY</u></b>			
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 0</b>	

## 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**

<b>Expenditures</b>	<b>2019/20 Actual</b>	<b>2020/21 Actual</b>	<b>2021/22 Budget</b>	<b>2022/23 Budget</b>
Personnel Services	\$25,067	\$22,779	\$26,361	\$27,264
Materials and Services	\$175,158	\$177,290	\$202,030	\$264,504
Capital Outlay	\$24,082	\$1,163	\$160,889	\$10,685
<b>TOTAL</b>	<b>\$224,307</b>	<b>\$201,232</b>	<b>\$389,280</b>	<b>\$302,453</b>

### **NEW BUDGETARY SIGNIFICANT CHANGES**

- **Utilities.** Utilities has been increased for this budget due to rising costs of electricity and propane.
- **Communications.** This budget item has been increased due to one-time purchases including iPads and related software and cases for vehicles 741/743/745 and modems for high power user equipment (HPUE).
- **Deschutes 911 Service.** This budget item has been increased slightly for radio maintenance fees and computer aided dispatch (CAD) fees.
- **Fuel.** Increased due to the rising costs of fuel for fleet.
- **Contract Services Facilities.** Additional funds were added to this line to include additional heating and cooling system maintenance to four times annually; new landscape contract, one-time fees for electrical work for new washer/dryer units and hot water heater at Station 701; engineering for electrical changes for Station 701 generator power and window washing at Station 701.

- **Contract Services Vehicles.** Additional funds were added to this line for the increased cost of vehicle repairs that cannot be completed by the in-house mechanic.
- **Facilities Supplies.** This line has been increased to include \$4,000 for the Station 701 Christmas lights display.
- **Vehicle Supplies.** Increased due to the rising costs of supplies for the fleet.
- **Radio Repair/Replace.** Includes one-time purchase of five new pagers for new volunteers.
- **Facilities Capital Outlay.** This budget includes funding for one-time purchase of a stacked washer/dryer unit and related taxes. This was initially budgeted for in FY 21/22, but the project was delayed due to supply chain and shipping issues.

### **MAINTENANCE PERSONNEL SUMMARY**

Position	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
Mechanic	0.25	0.25	0.25	0.25	0.25
Cleaning Staff	0.08	0.10	0.10	0.10	0.10
General Maintenance	0.40	0.40	0.00	0.00	0.00
<b>TOTAL</b>	<b>0.73</b>	<b>0.75</b>	<b>0.35</b>	<b>0.35</b>	<b>0.35</b>

### **VEHICLES MAINTAINED**

	Station 701	Station 702	Station 703	Station 704
<b>Ambulances</b>	3	0	0	0
<b>Fire Engines</b>	2	0	1	1
<b>Wildland Engines</b>	2	0	1	1
<b>Water Tenders</b>	1	0	1	1
<b>Command Vehicles</b>	3	0	0	0
<b>Support Vehicles</b>	4	0	0	0
<b>TOTAL VEHICLES MAINTAINED</b>	<b>15</b>	<b>0</b>	<b>3</b>	<b>3</b>



DISTRICT MECHANIC TOM WARD WORKING ON THE FLEET

## **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 located in downtown Sisters (301 S Elm St). There are plans to repaint the interior of this Station during this budget as well as add new stacked washer/dryer units to the shop and crew quarters. There will also be costs related to engineering to make electrical changes to the generator to add the watch room and apparatus bays to the existing unit.

**Station 702** is located in Tollgate community and has been used primarily for storing antique fire engine used in parades. As of May 1, 2022 the District Board of Directors has signed a memorandum of understanding (MOU) with the Tollgate Homeowner's Association (HOA) and agreed upon a sales price to transfer ownership of this Station back to the Tollgate HOA. District legal counsel is working on the required contracts with an expected transfer date by June 30, 2022. If approved, this contract would provide sales revenue of \$5,000 per year over the next ten years. No anticipated funds in 2022/23.

**Station 703** is located in Squaw Creek community and includes a bay area and living quarters. There are plans to complete interior and exterior painting of the Station this year.

**Station 704** is located in Camp Sherman and includes a bay area and a dormitory. There are plans to complete work to add a generator to this Station in this budget.



THE DISTRICT PARTNERED WITH DESCHUTES COUNTY HEALTH DEPARTMENT OFFERING STATION 701 AS A HOST LOCATION FOR THE COUNTY TO PROVIDE WEEKLY COVID VACCINATION CLINICS.

## **Maintenance Cost Center Performance Measures**

PERFORMANCE MEASURE	GOAL	2019	2020	2021
M1. Number of yearly NFPA 1911 safety and performance inspections on emergency fleet	1	1	1	1
M2. Number of quarterly facility safety inspections	4			
• Station 701		4	4	4
• Station 703		4	4	4
• Station 704		4	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 2021.

**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 2021.

### **Additional Maintenance Accomplishments in 2021/2022**

- The heaters at Station 703 were replaced with more efficient radiant propane heat.
- A live fire training prop was added to the Locust Street training site.
- The District's retired ambulance was reconfigured as an Incident Support Unit (ISU). The incident support unit will be used to support operations on large-scale events such as fires and other training events. Trained Fire Corps volunteers will operate the unit beginning in spring 2022.
- The District purchased new portable very high frequency (VHF) radio equipment through an Oregon Office of State Fire Marshal grant.
- The AT&T First Net tower broke ground in Camp Sherman. This will provide improved communications capabilities in the Metolius Basin.





THIS VEHICLE WAS OPERATING IN THE DISTRICT'S FLEET AS AN AMBULANCE UNTIL IT REACHED THE END OF ITS USEFUL LIFE IN THAT ROLE. IT HAS BEEN CONVERTED TO AN INCIDENT SUPPORT UNIT THAT FIRE CORPS VOLUNTEERS WILL OPERATE ON INCIDENTS SUPPORTING OPERATIONAL STAFF.

# MAINTENANCE DEPARTMENT BUDGET DETAIL

2022/2023 Fiscal Year

## Expenditures by Account

### General Operating Fund

Personnel Services					Proposed	Approved	Adopted
		2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-13-1-50100	Mechanic	13,255	13,571	15,151	16,815		
1-13-1-50200	Cleaning Staff	3,133	2,171	3,400	3,400		
1-13-1-50300	General Maintenance	4,132	291	-	-		
1-13-1-52100	PERS	2,967	5,513	5,039	5,458		
1-13-1-53100	Payroll Taxes	1,579	1,233	1,464	1,591		
Total Personnel Services		25,067	22,779	25,054	27,264	-	-

Materials and Services					Proposed	Approved	Adopted
		2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-13-2-50100	Utilities	37,325	34,456	40,000	45,000		
1-13-2-50200	Communication	13,022	18,062	19,000	25,550		
1-13-2-50300	Deschutes 911 Service	7,720	2,595	8,730	10,700		
1-13-2-51100	Fuel	17,222	18,006	22,000	30,000		
1-13-2-53300	Contract Services-Facilities	29,992	22,118	30,000	53,154		
1-13-2-53301	Contract Services-Vehicles	26,454	31,494	25,000	30,000		
1-13-2-53302	Contract Services-EMS	3,338	10,603	10,000	10,400		
1-13-2-53303	Contract Services-Communic	916	533	1,500	1,500		
1-13-2-53304	Contract Services-Fire	7,065	7,838	8,500	8,500		
1-13-2-53400	Supplies-Facilities	15,587	12,004	17,500	21,500		
1-13-2-53401	Supplies-Vehicles	14,995	14,280	14,100	18,000		
1-13-2-56200	Radio Repair/Replace	-	764	1,200	5,700		
1-13-2-56300	SCBA Maintenance	1,524	4,538	4,500	4,500		
Total Materials and Services		175,158	177,290	202,030	264,504	-	-

Capital Outlay					Proposed	Approved	Adopted
		2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-13-3-50100	Communications	10,887	-	160,889	-		
1-13-3-51100	Technology	13,195	-	-	-		
1-13-3-52100	Facilities	-	1,163	-	10,685		
Total Capital Outlay		24,082	1,163	160,889	10,685	-	-

**MAINTENANCE EXPENDITURE DETAIL BY ACCOUNT**

<b><u>Account</u></b>	<b><u>Description</u></b>	<b><u>Account Total</u></b>	<b><u>Account Detail</u></b>
<b><u>PERSONNEL SERVICES</u></b>			
<b>1-13-1-50100</b>	<b>Mechanic</b> Mechanic wages based on 528 hours	<b>\$ 16,815</b>	
<b>1-13-1-50200</b>	<b>Cleaning Staff</b> Wages for cleaning staff	<b>\$ 3,400</b>	
<b>1-13-1-50300</b>	<b>General Maintenance</b> Maintenance staff hired during the summer for general facilities maintenance and upkeep.	<b>\$ 0</b>	
<b>1-13-1-52100</b>	<b>PERS (Public Employees Retirement System)</b> Mechanic at 32.46%	<b>\$ 5,458</b>	
<b>1-13-1-53100</b>	<b>Payroll Taxes</b> Mechanic @ 7.65% FICA taxes and Worker's Benefit Fund (WBF) \$0.011/hr. Cleaning Staff @ 7.65% FICA taxes and WBF General Maintenance FICA taxes @ 7.65% and WBF	<b>\$ 1,591</b>	1,292 299 0
<b>TOTAL PERSONNEL SERVICES</b>		<b><u>\$27,264</u></b>	
<b><u>MATERIALS AND SERVICES</u></b>			
<b>1-13-2-50100</b>	<b>Utilities</b> Electricity Propane Water/Sewer and other City usage fees Disposal	<b>\$ 45,000</b>	30,000 9,800 5,000 200
<b>1-13-2-50200</b>	<b>Communications</b> Cell Phone FirstNet Fees Telephone Cable Fees Active 911 Fees iPads, Crew Force Licenses & iPad Cases 741/743/745 Modems for HPUE's	<b>\$ 25,550</b>	500 4,500 7,500 4,500 2,000 4,550 2,000
<b>1-13-2-50300</b>	<b>Deschutes 911 Service</b> CAD Costs Radio Maintenance Fees	<b>\$ 10,700</b>	2,600 8,100
<b>1-13-2-51100</b>	<b>Fuel</b> Ambulances Other Vehicles	<b>\$ 30,000</b>	11,000 19,000

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
<b>1-13-2-53300</b>	<b>Contract Services-Facilities</b>	<b>\$ 53,154</b>	
	Repairs and upkeep of facilities		4,528
	Landscaping		17,713
	HVAC Maintenance Inspection		2,744
	Snow Plowing		3,000
	Portable Toilet Rental – Locust St. Training		1,020
	Fire System Monitoring		1,021
	State of Oregon (DEQ, Elevator State Logs)		828
	Engineering 701 Generator		10,000
	Electrical work 701 washer/dryer/hot water heater		12,300
<b>1-13-2-53301</b>	<b>Contract Services-Vehicles</b>	<b>\$ 30,000</b>	
	Ambulance vehicle repairs, brake service, etc.		10,000
	Outside contractors for repairs and maintenance for all other vehicles including tires.		20,000
<b>1-13-2-53302</b>	<b>Contract Services-EMS</b>	<b>\$ 10,400</b>	
	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
<b>1-13-2-53303</b>	<b>Contract Services-Communications</b>	<b>\$ 1,500</b>	
	Phone system programming changes.		
<b>1-13-2-53304</b>	<b>Contract Services-Fire</b>	<b>\$ 8,500</b>	
	Hose and Ladder testing		5,500
	Hydraulic Rescue Tool service		1,800
	Fire Extinguisher services		750
	Fire Equipment repairs		450
<b>1-13-2-53400</b>	<b>Supplies-Facilities</b>	<b>\$ 21,500</b>	
	Facilities supplies & tools		17,500
	Christmas Lights Display		4,000
<b>1-13-2-53401</b>	<b>Supplies-Vehicles</b>	<b>\$ 18,000</b>	
	Vehicle supplies for ambulance		3,000
	Other vehicle supplies and tools		12,500
	Oil		2,500
<b>1-13-2-56200</b>	<b>Radio Repair/Replace</b>	<b>\$ 5,700</b>	
	Repair and replacement of radios, antennas, materials		
<b>1-13-2-56300</b>	<b>SCBA Maintenance</b>	<b>\$ 4,500</b>	
	SCBA and Bauer compressor repair/maintenance		
	<b>TOTAL MATERIALS AND SERVICES</b>	<b><u>\$ 264,504</u></b>	



<b><u>CAPITAL OUTLAY</u></b>			
<b>1-13-3-50100</b>	<b>Communications</b>	<b>\$</b>	<b>0</b>
<b>1-13-3-52100</b>	<b>Facilities</b>	<b>\$</b>	<b>10,685</b>
	Stacked washer/dryer units for crew quarters/shop		10,685
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$</b>	<b>10,685</b>

Facilities Capital Outlay funds include the addition of new stacked washer/dryer units for Station 701. One is a replacement for an older unit and one is adding to the facility. Due to NFPA regulations requiring separation of washing uniforms and off duty clothes from Resident Volunteers, this was the best solution. Higher electricity costs have been anticipated.



ENGINE 721 PHOTOGRAPHED WITH SELF CONTAINED BREATHING APPARATUS TANKS AT A TRAINING EXERCISE.  
PHOTO CREDIT CODY RHEULT

## 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 Priorities:

- Apply for extension of FEMA SAFER grant in order to maximize grant funding for projects impacted by the COVID Pandemic.
- Develop a plan for implementation of defensible space standards established by the Oregon Office of State Fire Marshal that are consistent with the wildland urban interface (WUI) code as a part of Senate Bill 762.

The Volunteers are managed by the Deputy Chief of Operations through either an Operational Volunteer Coordinator, or a Fire Corps 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 positions are paid a nominal stipend for this position. There are currently 45 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. In addition, they receive 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 22/23 assumes that the District will have seven Fire/EMS resident volunteers and is budgeting for an additional resident volunteer to support the Fire Prevention division. This position will enroll as a full-time student in the Fire Science program as well as additional classes necessary to become certified in code inspections.

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 37 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**

<b>Expenditures</b>	<b>2019/20 Actual</b>	<b>2020/21 Actual</b>	<b>2021/22 Budget</b>	<b>2022/23 Budget</b>
Personnel Services	\$65,358	\$93,858	\$88,885	\$66,290
Materials and Services	\$191,092	\$190,291	\$328,111	\$328,305
<b>TOTAL</b>	<b>\$256,450</b>	<b>\$284,149</b>	<b>\$416,996</b>	<b>\$394,595</b>

### **NEW BUDGETARY SIGNIFICANT CHANGES**

- **Volunteer Coordinator.** Increased this budget to provide both the Operational and Fire Corps Volunteer Coordinator positions a stipend of \$2,000 each.
- **Volunteer Coordinator – Grant.** This is the fourth and final year of the FEMA SAFER grant and funding has been decreased for salary and wages based on remaining funds available in the grant.
- **District Awards.** Increased to add special recognition ceremonies for resident volunteer recruit academy graduation in addition to the annual awards banquet costs, which also increased.
- **Election.** Two Directors will be up for election during this budget.
- **Tuition/Books.** This budget line increased to cover the costs of seven operational and one fire prevention resident volunteers for this FY.
- **Reimbursements.** Assumes seven resident volunteers reimbursed at \$350/mo. and one resident volunteer lieutenant reimbursed at \$600/mo. In addition, this includes 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.** This was increased to include supplies for new special events for the District including the Halloween Drive-Through events and other parades.
- **Uniforms.** Includes uniforms for five new Resident Volunteers and additional funds for uniform replacement for all volunteers.
- **Per Diem.** Increased to support a quarterly off-campus dinner/networking event for the resident 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. This is the fourth and final year for the grant. Staff intends to apply for an extension of the grant to maximize funding for the materials and supplies associated with recruitment and retention.

**VOLUNTEER PERSONNEL SUMMARY**

Position	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
Board Members	0.03	0.03	0.03	0.03	0.03
Volunteer Coordinator – Ops	0.02	0.02	0.02	0.02	0.02
Volunteer Coordinator – F.C.					0.02
Vol Recruitment & Ret Coord.	0.30	0.50	1.00	1.00	1.00
<b>TOTAL</b>	<b>0.35</b>	<b>0.55</b>	<b>1.05</b>	<b>1.05</b>	<b>1.07</b>

**VOLUNTEER PERSONNEL BREAKDOWN BY POSITION**

Type	FY 2022/23
Firefighting/EMS	32
SAFER Volunteers (Fire & Fire/EMS)	6
Limited Scope Fire	1
EMS Only	6
Fire Corps	37
Resident Volunteers	8
<b>TOTAL</b>	<b>90</b>



RESIDENT VOLUNTEER LIEUTENANT  
RACHEL ULM OVERSEES THE  
RESIDENT VOLUNTEER PROGRAM.



RESIDENT VOLUNTEERS CELEBRATED TWO YEARS' WORTH OF GRADUATION CEREMONIES (2020 & 2021) DUE TO THE 2020 GRADUATION BEING CANCELED AS A RESULT OF COVID RESTRICTIONS. PICTURED LEFT TO RIGHT: BRIAN HEISLER, CAMPBELL CLARKE, LT RACHEL ULM, JAKE VAN LIEU, LEVI JANSSEN AND MATT MAUPIN

**Volunteer Cost Center Performance Measures**

PERFORMANCE MEASURE	GOAL	2019	2020	2021
<b>V1. Number of volunteers, by type, at each ISO recognized station</b>				
<b>Station 701</b>				
• Officer	1	2	2	4
• Engineer	1	3	4	7
• Firefighter	3	30	22	18
<b>Station 703</b>				
• Officer	1	3	3	3
• Engineer	1	1	1	2
• Firefighter	3	3	4	3
<b>Station 704</b>				
• Officer	1	0	*0	*0
• Engineer	1	1	1	1
• Firefighter	3	2	5	3
<b>V2. Number of Fire Corp volunteers</b>	20	28	30	37
<b>V3. Net increase in volunteer firefighters</b>	5/YR	0	11	*(1)

Performance Measure \*V1 –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 2021.

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.

### **Additional Volunteer Accomplishments 2021/2022**

- **Training and Certifications.** Volunteer personnel achieved 46 training certifications in 2021 and logged 3,927 training hours.
- **Resident Volunteers.** Three resident volunteers received their Paramedic license in 2021.

***Items to note:*** *Several of the volunteer Fire Corps and Prevention Division programs were impacted by COVID-19 restrictions in 2021, however over 2,151 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. These services were put on hold during 2021 due to COVID.
- **CPR/First Aid Classes.** Four volunteers conduct First Aid and CPR/AED classes for the community. They taught 10 community members in Heartsaver First Aid and/or CPR for 2021. Most community classes were put on hold due to COVID, but have resumed as of May 2022.
- **Address Sign Installation.** Fire Corps volunteers install reflective address signs to help crews quickly locate addresses within the District. A total of 67 address signs were installed in 2021.
- **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 19 inspections were performed in 2021 in Sisters.
- **Smoke Alarms.** The District received 19 requests for service of smoke alarms in the community. Volunteers and staff installed 16 battery-powered smoke alarms and provided 34 batteries.
- **AED Grants.** The District set aside grant funds to encourage more businesses in the community to purchase Automated External Defibrillators. One additional AED was 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. All regularly scheduled events were canceled in 2021 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 2021 for this program.
- **Halloween Safety Fair.** The District's traditional event had to be modified for the second year due to COVID. Volunteers prepared Halloween safety bags with prevention and safety materials and a few holiday treats for over 500 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 2021, 140 children received gifts. In addition, the Sisters-Camp Sherman Fire & Ambulance Association received approximately \$4,000 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 2021 for the second year, and the traditional meal was packaged and delivered to interested community members through a drive-through pick-up service at Station 701. Over 175 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 2021, a total of 30 individuals/families were helped with a total of \$598 in gas/food vouchers and bus tickets.



DISTRICT PERSONNEL PARTICIPATED IN A COMMUNITY HOLIDAY PARADE IN THE CAMP SHERMAN COMMUNITY. PICTURES LEFT TO RIGHT: TOM HAYNES, CHIEF CRAIG, LT BEN DUDA, ABRAHAM GONZALEZ AND DERRICK SNOW

## VOLUNTEER DEPARTMENT BUDGET DETAIL

2022/2023 Fiscal Year

### Expenditures by Account General Operating Fund

Personnel Services					Proposed	Approved	Adopted
		2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-14-1-50100	Board Members	2,700	3,000	3,000	3,000		
1-14-1-50200	Volunteer Coordinator	800	1,200	1,200	4,000		
1-14-1-52400	Other Benefits	7,068	7,858	9,385	9,895		
1-14-1-53100	Payroll Taxes	268	321	300	300		
1-14-1-54000	Volunteer R&R Coord-Grant	54,522	81,479	75,000	49,095		
Total PERSONNEL SERVICES		65,358	93,858	88,885	66,290	-	-

Materials and Services					Proposed	Approved	Adopted
		2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-14-2-50100	Election	-	1,258	-	2,600		
1-14-2-50200	District Awards	4,780	6,015	8,000	10,500		
1-14-2-50300	Volunteer Service Award	22,300	22,300	22,250	22,250		
1-14-2-51100	Tuition/Books	64,330	50,105	66,901	83,220		
1-14-2-52100	Reimbursements	35,590	25,181	33,060	40,260		
1-14-2-52200	Immunizations/Tests	8,846	7,988	11,700	9,100		
1-14-2-53100	Ass'n Activity Allocation	16,437	23,119	17,000	17,000		
1-14-2-53200	Prevention/Special Events	1,485	3,581	2,750	3,000		
1-14-2-53300	Fire Corps	7,867	5,613	13,800	13,800		
1-14-2-53400	Supplies	604	1,242	750	1,200		
1-14-2-54200	Chaplaincy	-	-	1,000	1,000		
1-14-2-55100	Training/Conferences	4,321	868	6,000	6,000		
1-14-2-55200	Travel/Lodging	1,720	396	4,000	4,000		
1-14-2-55300	Per Diem	19	210	2,000	2,800		
1-14-2-56200	Uniforms	10,830	8,980	8,025	11,575		
1-14-2-59100	Recruitment/Retention Grant	11,962	33,435	130,875	100,000		
Total Materials and Services		191,092	190,291	328,111	328,305	-	-



**EXPENDITURE DETAIL BY ACCOUNT**

<b><u>Account</u></b>	<b><u>Description</u></b>	<b><u>Account Total</u></b>	<b><u>Account Detail</u></b>
<b><u>PERSONNEL SERVICES</u></b>			
<b>1-14-1-50100</b>	<b>Board Members</b> Per Diem wages @ \$50/month x 5 board members	<b>\$ 3,000</b>	
<b>1-14-1-50200</b>	<b>Volunteer Coordinator</b> Annual stipend for Ops Volunteer Coordinator Annual stipend for Fire Corps Volunteer Coordinator	<b>\$ 4,000</b>	2,000 2,000
<b>1-14-1-52400</b>	<b>Other Benefits</b> 24/7 Death/Disability Insurance FireMed Subscriptions for all volunteers @\$65 FireMed Subscription for all Board Members @\$65 AD&D Insurance Employee Assistance Program @ \$14.63	<b>\$ 9,895</b>	1,200 5,200 325 2,000 1,170
<b>1-14-1-53100</b>	<b>Payroll Taxes</b> Board Members 7.65% FICA taxes for per diem + WBF Volunteer Coordinator 7.65% FICA taxes + WBF	<b>\$ 300</b>	230 70
<b>1-14-1-54000</b>	<b>Volunteer Recruit &amp; Retention Coord - Grant</b> Salary, PERS (32.46% + 6%) Payroll Taxes (7.65% + WBF)	<b>\$ 44,095</b>	
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$ 66,290</b>	
<b><u>MATERIALS AND SERVICES</u></b>			
<b>1-14-2-50100</b>	<b>Election</b> Costs associated with having an election for board members.	<b>\$ 2,600</b>	
<b>1-14-2-50200</b>	<b>District Awards</b> Annual District awards event and Res. Vol. Graduation	<b>\$ 10,500</b>	
<b>1-14-2-50300</b>	<b>Volunteer Service Award (LOSAP)</b> Length of Service Award contribution for qualified volunteers (max 3,000/yr. per volunteer) Service fees for annuity program (LOSAP)	<b>\$ 22,250</b>	22,000 250
<b>1-14-2-51100</b>	<b>Tuition/Books</b> Tuition for 8 RV's x 3 terms x 17 credits @ \$177.50 per credit Textbooks and other class fees	<b>\$ 83,220</b>	72,420 10,800

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
<b>1-14-2-52100</b>	<b>Reimbursements</b> (mileage/food/supplies)	<b>\$ 40,260</b>	
	Resident Volunteers (8) at Station 701 @ \$350/mo.		33,600
	Volunteer Meal Vouchers for 24hr shifts (\$10@)		360
	2 Resident Volunteers at Station 704 for 3 mos.		3,300
	Additional allowance @ \$250/mo. for RV Lieutenant		3,000
<b>1-14-2-52200</b>	<b>Immunizations/Tests</b>	<b>\$ 9,100</b>	
	Physicals for six existing volunteers @ \$650		5,200
	Physicals, drug screens, backgrounds new vols		3,900
<b>1-14-2-53100</b>	<b>Association Activity Allocation</b>	<b>\$ 17,000</b>	
	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
<b>1-14-2-53200</b>	<b>Prevention/Special Events</b>	<b>\$ 3,000</b>	
	Fire Busters, Fire-Free weekends, fire-prevention week, safety fair, bike helmets, smoke alarms, etc.		
<b>1-14-2-53300</b>	<b>Fire Corps</b>	<b>\$ 13,800</b>	
	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
<b>1-14-2-53400</b>	<b>Supplies</b>	<b>\$ 1,200</b>	
	Volunteer supplies		750
<b>1-14-2-54200</b>	<b>Chaplaincy</b>	<b>\$ 1,000</b>	
	Donation to Central Oregon Police Chaplaincy		
<b>1-14-2-55100</b>	<b>Training/Conferences</b>	<b>\$ 6,000</b>	
	Training/conferences for volunteers		5,000
	Training/conferences for Board Members		1,000
<b>1-14-2-55200</b>	<b>Travel/Lodging</b> (for out-of-town meetings/training)	<b>\$ 4,000</b>	
	Board Members		1,500
	Volunteers		2,500
<b>1-14-2-55300</b>	<b>Per Diem</b> (meals for out-of-town conferences/meetings)	<b>\$ 2,800</b>	
	Board Members		500
	Volunteers		1,500
	Quarterly Resident Volunteer Networking Dinner		800

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
<b>1-14-2-56200</b>	<b>Uniforms</b>	<b>\$ 11,575</b>	
	5 new Resident Volunteers		8,875
	Volunteer Uniform replacement		2,700
<b>1-14-2-59100</b>	<b>Recruitment/Retention Grant</b>	<b>\$ 100,000</b>	
	Personal Protective Equipment		35,000
	Physicals/Immunizations		5,000
	Uniforms		3,000
	Training		34,000
	Marketing		2,500
	Tuition		5,000
	Other		15,500
<b>TOTAL MATERIALS AND SERVICES</b>		<b>\$ 328,305</b>	

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

*Elizabeth Andrew*



FIRE CORPS VOLUNTEERS ASSIST AT A TRAINING EVENT

## 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 \$1,178,678. 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 \$1,055,000 left to pay. The bond will be paid off in February 2027.

### **BUDGET SUMMARY FOR NON-DEPARTMENTAL**

<b>Expenditures</b>	<b>2019/20 Actual</b>	<b>2020/21 Actual</b>	<b>2021/22 Projected</b>	<b>2022/23 Budget</b>
Transfers	\$369,750	\$596,717	\$570,245	\$515,256
Operating Contingency	\$207,591	\$0	\$0	\$358,948
Ending Fund Balance	\$1,646,877	\$1,751,757	\$2,428,618	\$1,178,678
<b>TOTAL</b>	<b>\$2,224,218</b>	<b>\$2,348,474</b>	<b>\$2,998,863</b>	<b>\$2,052,882</b>

Transfers from the Operating Budget to Reserve Funds include:

- \$122,623      Employment Reserve Fund
- \$ 80,450      Building Reserve Fund
- \$312,183      Equipment Reserve Fund

**NON-DEPARTMENTAL BUDGET DETAIL**

2022/2023 Fiscal Year

**Expenditures by Account****General Fund**

Transfers					Proposed	Approved	Adopted
		2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-90-7-57000	Transfers to Reserve Funds	369,750	596,717	570,245	515,256		
<b>Total TRANSFERS</b>		<b>369,750</b>	<b>596,717</b>	<b>570,245</b>	<b>515,256</b>	<b>-</b>	<b>-</b>

Contingency					Proposed	Approved	Adopted
		2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-90-8-58000	Contingency	207,591	-	326,443	358,948		
<b>Total CONTINGENCY</b>		<b>207,591</b>	<b>-</b>	<b>326,443</b>	<b>358,948</b>	<b>-</b>	<b>-</b>

Unappropriated - to Fund Balance					Proposed	Approved	Adopted
		2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-90-9-59000	Unapprop.-to Fund Balance	-	-	1,074,084	1,178,678		
<b>Total UNAPPROPRIATED</b>		<b>-</b>	<b>-</b>	<b>1,074,084</b>	<b>1,178,678</b>	<b>-</b>	<b>-</b>

**EXPENDITURE DETAIL BY ACCOUNT**

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
<b>NON-DEPARTMENTAL</b>			
<b>1-90-7-57000</b>	<b>Transfers to Reserve Funds</b>	<b>\$ 515,256</b>	
	Employment Reserve Fund		122,623
	Building Reserve Fund		80,450
	Equipment Reserve Fund		312,183
<b>1-90-8-58000</b>	<b>Contingency</b>	<b>\$ 358,948</b>	
	10% of operating expenses		358,948
<b>1-90-9-59000</b>	<b>Unappropriated to Fund Balance</b>	<b>\$ 1,178,678</b>	
	5/12 of Personnel Services		1,109,521
	¼ of Materials and Services		223,312
	¼ of Capital Outlay		8,345
	Less 5/12 Ambulance Revenue		(162,500)



## RESERVE FUNDS

The District created three 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.

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 outstanding transitional liability for the District as of December 31, 2020 is \$1,652,482. The Board has made it a priority to eliminate this differential over fifteen years. The District assumes a contribution of \$122,623 into the Employment Reserve Fund for the 22/23 FY to help offset this cost.

## EMPLOYMENT RESERVE FUND BUDGET DETAIL

### 2022/2023 Fiscal Year

Revenue					Proposed	Approved	Adopted
		2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
2-01-0-49000	Transfer In	-	161,471	163,680	122,623		
2-01-0-49990	Beginning Fund Balance	1,083,939	-	161,471	295,107		
<b>EMPLOYMENT RESERVE FUND REVENUE</b>		<b>1,083,939</b>	<b>161,471</b>	<b>325,151</b>	<b>417,730</b>	<b>-</b>	<b>-</b>

Expenditures					Proposed	Approved	Adopted
		2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
2-12-1-56107	PERS Reserve for Future Exp	1,000,000	81,471	165,680	288,303		
2-12-1-56109	Reserved for Future Exp	83,939	80,000	159,471	129,427		
<b>EMPLOYMENT RESERVE FUND EXPENDITURES</b>		<b>1,083,939</b>	<b>161,471</b>	<b>325,151</b>	<b>417,730</b>	<b>-</b>	<b>-</b>

**EXPENDITURE DETAIL BY ACCOUNT**

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
	<b>PERSONNEL SERVICES</b>		
<b>2-12-1-56107</b>	<b>PERS Reserve for Future Expenditures</b> Saving to pay off Unfunded Actuarial Liabilities.	<b>\$ 288,303</b>	
<b>2-12-1-56109</b>	<b>Reserved for Future Expenditures</b> Unanticipated costs for labor, separation of service, vacation and retirement payouts.	<b>\$ 129,427</b>	129,427

<b>Reconciliation of Side Account</b>	
<b>Side Account Est. 2020</b>	
Deposits in 2019	\$1,500,000
Admin. Expenses	(500)
Amount transferred to employer reserves in 2019	(81,466)
Side Account Earnings (2020)	106,423
Side Account as of 12/31/2020	\$1,558,293

<b>Average Side Account Earnings 2008-2020</b>	
<b>Year</b>	<b>Average Earnings/Loss</b>
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%
2020	7.18%

**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.

**BUILDING RESERVE FUND BUDGET DETAIL**

2023/2023 Fiscal Year

Revenue					Proposed	Approved	Adopted
		2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
3-01-0-49000	Transfer In	85,750	134,826	89,100	80,450		
3-01-0-49990	Beginning Fund Balance	102,166	162,623	192,679	233,920		
<b>BUILDING RESERVE FUND REVENUE</b>		<b>187,916</b>	<b>297,449</b>	<b>281,779</b>	<b>314,370</b>	<b>-</b>	<b>-</b>

Expenditures					Proposed	Approved	Adopted
		2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
3-10-2-53413	Reserved for Future Exp	-	-	212,193	196,290		
3-10-2-53414	Training Center	23,996	823	-	-		
3-10-2-53415	Station 701	-	29,965	55,036	72,430		
3-10-2-53416	Station 703	1,297	71,805	14,550	25,650		
3-10-2-53417	Station 704	-	-	-	20,000		
<b>BUILDING RESERVE FUND EXPENDITURES</b>		<b>25,293</b>	<b>102,593</b>	<b>281,779</b>	<b>314,370</b>	<b>-</b>	<b>-</b>

**EXPENDITURE DETAIL BY ACCOUNT**

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
<b>CAPITAL OUTLAY</b>			
<b>3-10-2-53413</b>	<b>Reserved for Future Expenditures</b>	<b>\$ 196,290</b>	
	Unanticipated costs related to buildings and maintenance of buildings and grounds.		
<b>3-10-2-53414</b>	<b>Training Center</b>	<b>\$ 0</b>	
<b>3-10-2-53415</b>	<b>Station 701</b>	<b>\$ 72,430</b>	
	Interior Paint		36,430
	Door Security Upgrades		26,000
	AV System Upgrades		10,000
<b>3-10-2-53416</b>	<b>Station 703</b>	<b>\$ 25,650</b>	
	Interior/Exterior Paint		25,650
<b>3-10-2-53417</b>	<b>Station 704</b>	<b>\$ 20,000</b>	
	Emergency Generator Prep		20,000
<b>TOTAL MATERIALS AND SERVICES</b>		<b>\$ 314,370</b>	

Painting, door security and AV system upgrades are considered routine maintenance with no additional operating funds anticipated. The emergency generator prep at Station 704 will allow critical infrastructure within the Metolius Basin continue to operate for long periods of time without electricity.

**EQUIPMENT RESERVE FUND BUDGET DETAIL**

2022/2023 Fiscal Year

Revenue					Proposed	Approved	Adopted
		2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
4-01-0-49000	Transfer In	284,000	300,420	317,465	312,183		
4-01-0-49990	Beginning Fund Balance	677,060	557,251	679,131	877,178		
4-01-0-43000	Grant Income	-	114,360		1,102,571		
<b>EQUIPMENT RESERVE FUND REVENUE</b>		<b>961,060</b>	<b>972,031</b>	<b>996,596</b>	<b>2,291,933</b>	<b>-</b>	<b>-</b>

Expenditures					Proposed	Approved	Adopted
		2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
4-10-5-56103	Vehicle	349,301	249,597	-	725,000		
4-10-5-56108	EMS Equip Reserve Future	11,876	1,675	30,000	437,632		
4-10-5-56109	FIRE Equip Reserve Future	42,632	5,560	157,724	61,529		
4-10-5-56110	Reserve for Future Expend	-	36,969	808,872	1,067,772		
<b>EQUIPMENT RESERVE FUND EXPENDITURES</b>		<b>403,809</b>	<b>293,801</b>	<b>996,596</b>	<b>2,291,933</b>	<b>-</b>	<b>-</b>

The annual vehicle transfer is \$256,791; EMS equipment transfer is \$22,947; and fire equipment transfer is \$32,445. The District applied for, and is anticipating award of, four grants. One grant is a joint grant with Cloverdale and Black Butte Ranch (BBR) Fire Districts for a total of \$389,200. Other grant revenue anticipated includes and AFG Grant for \$725,000; AFG Grant for \$33,000 and a VFA Grant for \$20,000. An auto CPR-compression system is planned for this FY out of the EMS Equipment line. This was originally budgeted in the 21/22 FY, but the purchase was delayed. A Stryker Powerload System is planned for Ambulance 775 out of the EMS Equipment line. Fire equipment purchase planned for this FY include Holmatro vehicle liftbag set. Grant expenditure details are below.

**EXPENDITURE DETAIL BY ACCOUNT**

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
<b><u>CAPITAL OUTLAY</u></b>			
<b>4-10-5-56103</b>	<b>Vehicle</b>	<b>\$ 725,000</b>	
	<i>EMW-2021-FG-08086 Grant Expenses (subject to award):</i>		
	Type 1 Fire Engine Pumper		725,000
<b>4-10-5-56108</b>	<b>EMS Equipment</b>	<b>\$ 437,632</b>	
	CPR Compression System		30,000
	Stryker Powerload System for 775		27,294
	<i>EMW-2021-FG-05203 Grant Expenses (subject to award):</i>		
	Cardiac Monitors plus service and data plans		296,957
	CPR Devices		83,381
<b>4-10-5-56109</b>	<b>FIRE Equipment</b>	<b>\$ 61,529</b>	
	Holmatro Standard Liftbag Set		8,529
	<i>EMW-2021-FG-05304 Grant Expenses (subject to award):</i>		
	2.5" and 1.75" attack hose.		33,000

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
	VFA Grant Expenses (subject to award):		
	Radio Equipment		20,000
<b>4-10-5-56110</b>	<b>Reserved for Future Expenditure</b>	<b>\$ 1,067,772</b>	
	Unanticipated costs related to fleet and equipment replacement.		
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 2,291,933</b>	

## DEBT SERVICE FUND BUDGET DETAIL

2022/2023 Fiscal Year

Revenue					Proposed	Approved	Adopted
		2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
7-01-0-40100	Desch Cty Tax Bond Rev	186,069	190,747	184,631	190,662		
7-01-0-40200	Jeffsn Cty Tax Bond Rev	17,929	-	18,463	19,066		
7-01-0-44120	Interest Revenue	1,628	602	500	500		
7-01-0-49990	Beginning Fund Balance	39,582	50,850	51,041	60,397		
<b>DEBT SERVICE FUND REVENUE</b>		<b>245,208</b>	<b>242,199</b>	<b>254,635</b>	<b>270,626</b>	<b>-</b>	<b>-</b>

Expenditures					Proposed	Approved	Adopted
		2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
7-10-2-53600	Bond Interest Payment	29,358	26,272	23,095	19,729		
7-10-2-53700	Bond Principal Payment	165,000	170,000	180,000	190,000		
<b>Total DEBT SERVICE</b>		<b>194,358</b>	<b>196,272</b>	<b>203,095</b>	<b>209,729</b>	<b>-</b>	<b>-</b>

Debt Service Unappropriated					Proposed	Approved	Adopted
		2019/20	2020/21	2021/22	2022/23	2022/23	2022/23
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
7-90-9-59000	Unapprop. To Fund Balance	-	-	51,541	60,897		
<b>Total UNAPPROPRIATED DEBT SERVICE</b>		<b>-</b>	<b>-</b>	<b>51,541</b>	<b>60,897</b>	<b>-</b>	<b>-</b>



**REVENUE DETAIL BY ACCOUNT**

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
	<b><u>DEBT SERVICE</u></b>		
<b>7-01-0-40100</b>	<b>Deschutes County Tax Bond Revenue</b> Anticipated Property Tax Revenue from Deschutes County for Bond repayment	<b>\$ 190,662</b>	
<b>7-01-0-40200</b>	<b>Jefferson County Tax Bond Revenue</b> Anticipated Property Tax Revenue from Jefferson County for Bond repayment	<b>\$ 19,066</b>	
<b>7-01-0-44120</b>	<b>Interest Income</b> Anticipated interest income received from Deschutes and Jefferson counties as well as LGIP account.	<b>\$ 500</b>	
<b>7-01-0-49990</b>	<b>Beginning Fund Balance</b>	<b>\$ 60,397</b>	

**EXPENDITURE DETAIL BY ACCOUNT**

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
	<b><u>DEBT SERVICE</u></b>		
<b>7-10-2-53600</b>	<b>Bond Interest Payment</b> August 1, 2022 interest payment on bond debt February 1, 2023 interest payment on bond debt	<b>\$ 19,729</b>	 \$9,864.25 \$9,864.25
<b>7-10-2-53700</b>	<b>Bond Principal Payment</b> February 1, 2023 principal payment on bond debt	<b>\$ 190,000</b>	
<b>7-90-9-59000</b>	<b>Unappropriated to Fund Balance</b> Amount carried over to fund next year's first payment in August prior to receiving tax income in November.	<b>\$ 60,897</b>	

**Debt Service Schedule – Through Maturity**

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

# FIVE-YEAR OPERATING BUDGET FORECAST

## 5-Year Financial Forecast - All Funds

		2022/23	2023/24	2024/25	2025/26	2026/27
		Budget	Forecast	Forecast	Forecast	Forecast
<b>Revenues:</b>						
	Property Taxes	3,499,902	3,674,897	3,858,642	4,051,574	4,254,153
	Ambulance Transports	390,000	401,700	413,751	426,164	438,948
	GEMT	40,000	40,000	40,000	40,000	40,000
	Other Fees for Service	11,715	11,832	11,950	12,070	12,191
	Fire Med Membership	15,000	15,000	15,000	15,000	15,000
	Grant Revenue	1,253,666	-	-	-	-
	Interest	15,500	32,803	35,182	33,993	34,147
	Miscellaneous	70,100	70,100	70,100	70,100	70,100
<b>Total Revenues</b>		<b>5,295,883</b>	<b>4,246,332</b>	<b>4,444,625</b>	<b>4,648,901</b>	<b>4,864,539</b>
<b>Expenditures:</b>						
	Personnel Services	2,761,946	2,844,804	2,930,149	3,018,053	3,108,595
	Materials and Services	1,111,327	879,489	905,874	933,050	961,042
	Capital Outlay	1,257,542	68,000	500,000	454,000	303,000
	Debt Service	209,729	216,176	227,436	228,415	234,301
	Operating Contingency	-	-	-	-	-
<b>Total Expenditures</b>		<b>5,340,544</b>	<b>4,008,470</b>	<b>4,563,458</b>	<b>4,633,518</b>	<b>4,606,937</b>
<b>Other Financing Sources</b>						
	Transfers In	515,256	459,999	469,645	479,581	489,814
	Transfers Out	(515,256)	(459,999)	(469,645)	(479,581)	(489,814)
<b>Total Other Financing</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess Revenues over/</b>						
	<b>(under) Expenditures</b>	<b>(44,661)</b>	<b>237,863</b>	<b>(118,833)</b>	<b>15,383</b>	<b>257,602</b>
<b>Beginning Fund Balance</b>		<b>3,324,975</b>	<b>3,280,314</b>	<b>3,518,177</b>	<b>3,399,344</b>	<b>3,414,727</b>
<b>Ending Fund Balance</b>		<b>3,280,314</b>	<b>3,518,177</b>	<b>3,399,344</b>	<b>3,414,727</b>	<b>3,672,329</b>
<b>Increase/Decrease</b>		<b>-1%</b>	<b>7%</b>	<b>-3%</b>	<b>0%</b>	<b>8%</b>

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	\$ 14.99	\$ 15.66	\$ 16.37	\$ 17.10	\$ 17.87	\$ 18.68
Cleaning/Maintenance	\$ 19.35	\$ 20.22	\$ 21.13	\$ 22.08	\$ 23.07	\$ 24.11
Mechanic	\$ 25.56	\$ 26.71	\$ 27.91	\$ 29.16	\$ 30.48	\$ 31.85
	\$ 27.96	\$ 29.21	\$ 30.53	\$ 31.90	\$ 33.34	\$ 34.84
Administrative Assistant	\$ 4,846	\$ 5,064	\$ 5,291	\$ 5,530	\$ 5,778	\$ 6,038
	\$ 58,147	\$ 60,763	\$ 63,498	\$ 66,355	\$ 69,341	\$ 72,462
Hybrid	\$ 37.01	\$ 38.68	\$ 40.42	\$ 42.24	\$ 44.14	\$ 46.13
Executive Assistant/	\$ 6,416	\$ 6,704	\$ 7,006	\$ 7,321	\$ 7,651	\$ 7,995
Finance Manager	\$ 76,988	\$ 80,453	\$ 84,073	\$ 87,856	\$ 91,810	\$ 95,941
Fire-Medic	\$ 22.54	\$ 23.55	\$ 24.61	\$ 25.72	\$ 26.88	\$ 28.08
based on 2912 hours	\$ 5,469	\$ 5,715	\$ 5,972	\$ 6,241	\$ 6,522	\$ 6,815
	\$ 65,627	\$ 68,580	\$ 71,667	\$ 74,891	\$ 78,262	\$ 81,783
Engineer-Medic Incentiv	\$ 23.21	\$ 24.26	\$ 25.35	\$ 26.49	\$ 27.68	\$ 28.93
based on 2912 hours	\$ 5,633	\$ 5,886	\$ 6,151	\$ 6,428	\$ 6,717	\$ 7,020
	\$ 67,596	\$ 70,638	\$ 73,816	\$ 77,138	\$ 80,609	\$ 84,237
Shift Commander	\$ 29.66	\$ 31.00	\$ 32.39	\$ 33.85	\$ 35.37	\$ 36.96
based on 2912 hours	\$ 7,198	\$ 7,522	\$ 7,860	\$ 8,214	\$ 8,583	\$ 8,970
	\$ 86,372	\$ 90,259	\$ 94,321	\$ 98,565	\$ 103,001	\$ 107,636
Finance Manager	\$ 43.09	\$ 45.03	\$ 47.05	\$ 49.17	\$ 51.38	\$ 53.69
based on 1040 hours	\$ 3,734	\$ 3,902	\$ 4,078	\$ 4,261	\$ 4,453	\$ 4,654
	\$ 44,811	\$ 46,827	\$ 48,934	\$ 51,136	\$ 53,438	\$ 55,842
Fire Safety Manager	\$ 43.09	\$ 45.03	\$ 47.05	\$ 49.17	\$ 51.38	\$ 53.69
based on 1040 hours	\$ 3,734	\$ 3,902	\$ 4,078	\$ 4,261	\$ 4,453	\$ 4,654
	\$ 44,811	\$ 46,827	\$ 48,934	\$ 51,136	\$ 53,438	\$ 55,842
	\$ 49.11	\$ 51.32	\$ 53.63	\$ 56.04	\$ 58.56	\$ 61.20
Deputy Chief	\$ 8,512	\$ 8,895	\$ 9,296	\$ 9,714	\$ 10,151	\$ 10,608
	\$ 102,146	\$ 106,743	\$ 111,546	\$ 116,566	\$ 121,811	\$ 127,293
Fire Chief		<b>Contractual</b>				

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

COLA 4%

Longevity Pay: +1% after 10 years, +1% after 15 years, +1% after 20 years of continuous career service

Current Step on 7/1/2022	Name	Current Step on 7/1/2021	Name	Current Step as of 7/1/2022	Name
Shift Commander 6	JA	Engineer Medic 6	PB	Engineer Medic 3	TM
Shift Commander 6	RH	Engineer Medic 6	DW	Engineer Medic 6	Open
Shift Commander 2	CM	Hybrid Exec. Asst./FM 5	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	2022/23	2023/24	2024/25	2025/26	2026/27
<b>Beginning Balance July 1</b>		<b>675,969</b>	<b>932,759</b>	<b>407,254</b>	<b>204,683</b>	<b>85,286</b>
Transfer into Reserves		256,791	264,495	272,429	280,602	289,020
Equipment Purchased:						
<b>Station 701</b>						
<b>Pumper (721-2002)</b>	25					
Rescue Pumper (726-1999)	25		725,000			
Tender (731-2003)	30					
Brush (741-2008)	20					
Heavy Brush (FEPP) (745-2000)**	25			475,000		
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		65,000			
Chief Vehicle (710-2016)	10				65,000	
FSM Vehicle (780-2017)	15					
Student Vehicle (FEPP 2007)*	20					
Staff Vehicle (792-2006)	20				45,000	
<b>Station 703</b>						
Pumper (723-2008)	25					
Tender (733-2000)	30					
Brush (743-2006)	20					150,000
<b>Station 704</b>						
Pumper (724-2008)	25					
Tender (FFP) (734-2005)	25					
Brush (744-2006)	20					150,000
Ending Balance		932,759	407,254	204,683	85,286	74,306

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 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.

**Items to note:** The District has applied for a FEMA AFG Grant to purchase a new Type 1 Rescue Pumper. If the grant is successful, the purchase for that vehicle in 2023/2024 will not be needed.

## FIRE EQUIPMENT REPLACEMENT PLAN

FIRE EQUIPMENT REPLACEMENT PLAN									
Equipment Type	Brand	Quantity	Year	Est Life	22-23	23-24	24-25	25-26	26-27
				Beginning Balance	34,490	58,406	91,824	126,245	150,699
				Transfer into Reserves	32,445	33,418	34,421	35,454	36,517
Breathing Air Compressor	Scott	1	2019	25					
SCBA's	MSA	29	2021	15					
721 Thermal Imager	Bullard	1	2010	20					
726 Thermal Imager	Bullard	1	1999	20					
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					
Vehicle Liftbag Set	Holmatro	1	2022	15	8,529				
				Total	8,529	-	-	11,000	-
				Ending Balance	58,406	91,824	126,245	150,699	187,216

## EMS EQUIPMENT REPLACEMENT PLAN

EMS EQUIPMENT REPLACEMENT PLAN									
Equipment Type	Brand	Quantity	Year	Est Life	22-23	23-24	24-25	25-26	26-27
				Beginning Balance	54,909	50,562	74,198	76,543	61,618
				Transfer into Reserves	22,947	23,636	24,345	25,075	25,827
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					30,000
775 Cardiac Monitor	Phillips MRX	1	2011	15					30,000
776 Cardiac Monitor	Phillips MRX*	1	2020	15					30,000
771 Gurney	Stryker Power Pro	1	2014	10			22,000		
775 Gurney	Stryker Power Pro	1	2014	10	27,294				
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					
*Refurbished Phillips MRX replaced an outdated Zoll M series in 2020									
				Total	27,294	-	22,000	40,000	90,000
				Ending Balance	50,562	74,198	76,543	61,618	(2,554)



## 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 1<sup>st</sup> and ends on June 30<sup>th</sup>.

**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