

# SISTERS-CAMP SHERMAN RURAL FIRE PROTECTION DISTRICT



PHOTO TAKEN BY JERRY BALDOCK, OUTLAWS PHOTOGRAPHY

Fiscal Year  
2023-2024

Adopted 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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**VOLUNTEERS AND STAFF LINED UP TO AWAIT THE START OF THE SISTERS RODEO PARADE**

## INTRODUCTION

Welcome to the proposed budget of the Sisters-Camp Sherman Rural Fire Protection District for the Fiscal Year 2023-24 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 this document informative and we invite open budget discussion. The District strives to provide transparency in its finances, and encourages community participation in deciding the priorities of the District.



**2023—24 BUDGET COMMITTEE MEETS TO REVIEW AND APPROVE THE PROPOSED BUDGET DOCUMENT.**

## 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, 2022**

*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, 2022. 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 (President)	<i>June 30, 2025</i>
Position 2: Rodney Cooper (Director)	<i>June 30, 2025</i>
Position 3: Jack McGowan (Secretary/Treasurer)	<i>June 30, 2025</i>
Position 4: Tom Herrmann (Director)	<i>June 30, 2027</i>
Position 5: Robert Schulz (Vice President)	<i>June 30, 2027</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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**DIRECTORS PICTURED LEFT TO RIGHT: PRESIDENT KRISTIE MILLER, SECRETARY/TREASURER JACK MCGOWAN, VICE PRESIDENT ROB SCHULZ, DIRECTOR CHRIS SUTTON AND DIRECTOR CHUCK NEWPORT**

### BUDGET COMMITTEE

### Term Expires

Eric Miller	<i>June 30, 2026</i>
Daly Haasch	<i>June 30, 2024</i>
Bret Campbell	<i>June 30, 2026</i>
Joel Palanuk	<i>June 30, 2026</i>
Jeff Tryens	<i>June 30, 2024</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

Tim Craig, Deputy Chief of Operations

Jeff Puller, Division Chief Fire & Life Safety

Julie Spor, Executive Assistant/Finance Manager

Angela Linker, Office Assistant

Serving Since 2012

Serving Since 2015

Serving Since 2023

Serving Since 2003

Serving Since 2023



**VOLUNTEER CAPTAIN STEVE WARD DURING BRUSH FIRE NEAR BUFFALO ROAD IN SISTERS**

## 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 fire stations located throughout the Fire District.



**STATION 701 – MAIN FIRE STATION & ADMINISTRATION OFFICE**

301 South Elm Street – Sisters, Oregon



Each of the Districts fire stations were repainted as part of on-going maintenance in FY 22/23. Station 701 received interior paint, Station 703 received interior and exterior paint and Station 704 received exterior paint.



**STATION 703 – BUFFALO ROAD SUBDIVISION**

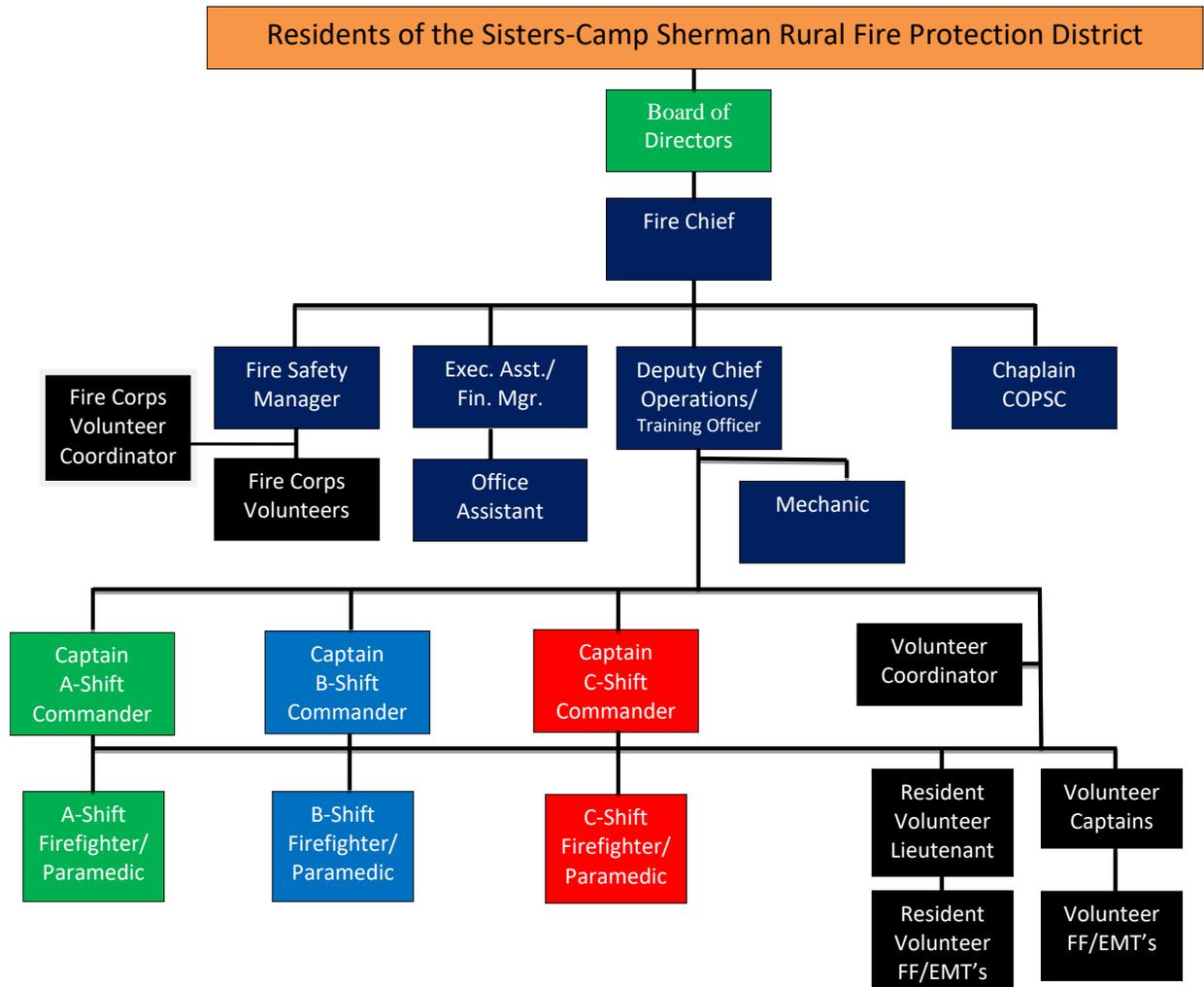
17233 Buffalo Drive – Sisters, Oregon



**STATION 704 – CAMP SHERMAN**

13033 SW FS Road 1419 – Camp Sherman, Oregon

# ORGANIZATIONAL CHART



## PERSONNEL SUMMARY

### PAID PERSONNEL BY DEPARTMENT

	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Budget 2022/23	Budget 2023/24
<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	0.40	0.25	0.00	0.00	0.00	0.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Part Time - Office Assistant	0.12	0.25	0.30	0.30	0.50	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	0.00	0.00	0.00	1.00	2.48
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	0.00	0.00	0.00	0.00	0.00
<b>Maintenance</b>						
Part Time - Mechanic	0.25	0.25	0.25	0.25	0.25	0.25
Part Time - Cleaning Staff	0.08	0.10	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	0.50	1.00	1.00	1.00	0.00
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	0.02
Board Members	0.03	0.03	0.03	0.03	0.03	0.03
	14.38	14.30	14.60	14.60	15.42	15.90



PART-TIME MECHANIC TOM WARD RETIRED  
DURING FY 22/23

**SUMMARY OF PERSONNEL CHANGES:**

**Review of the Past Year**

The Fire Safety Manager, Doug Green retired from the District to accept a full-time job with a wildfire consulting firm. The District's recruitment and retention coordinator position, hired through a FEMA SAFER grant, ended on May 18, 2023. The employee who filled the position transitioned to the Fire Safety Manager position in March 2023. The District finalized a staffing analysis during the year and hired two emergency medical technicians to support a basic life support transport unit during peak-demand hours. Two full-time firefighter/paramedics were hired in early 2023 to fill two vacancies within the line staff. The District's part-time mechanic retired and a new part-time mechanic was hired to fill the vacancy. The executive assistant position transitioned to a hybrid executive assistant/finance manager position during the year and the finance manager (working on contract) retired at the end of December 2022.

**Planning for the Upcoming Fiscal Year**

The Fire Chief has announced his official retirement of June 30, 2024. The District Board of Directors will be working with two consultants over the next year to find a replacement. Funds have been budgeted within the Administration Department to fund the expenses related to the employment search.



**FIRE CHIEF ROGER JOHNSON (PICTURED LEFT) WILL RETIRE ON JUNE 30, 2024 AND A REPLACEMENT WILL BE HIRED DURING THIS FISCAL YEAR**

## 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 engine, three water tenders, four command vehicles, and three support vehicles. The District will receive a second heavy brush engine through an Oregon Office of State Fire Marshal grant during the budget year.

The District currently has 17 non-temporary employees including 6 Engineer/Paramedics, 3 Shift Commander/Paramedics, 2 part-time Emergency Medical Technicians, a Deputy Chief, a Fire Chief, a Fire Safety Manager, an Executive Assistant, an Office Assistant, and a Mechanic. The District relies heavily on its volunteers including Fire/EMS Volunteers (38) Resident Volunteers (8) and Fire Corps members (37).



## TOP TAXPAYERS AND EMPLOYERS IN SISTERS



BLACK BUTTE RANCH



SISTERS HIGH SCHOOL



SISTERS COFFEE COMPANY



RAYS FOOD PLACE

### TOP 10 TAXPAYERS IN SISTERS

Source: Deschutes County Assessor's Office

1. Bend-Third LLC Et Al
2. Thrivify LLC
3. Willitts LLC
4. Ponderosa Lodge Inc
5. Penn Street LLC
6. Mt. Hood Sisters LLC
7. Secorio LLC
8. High Country Development LLC
9. Sisters Self Storage LLC
10. Fish Barrell LLC

### TOP 4 EMPLOYERS IN SISTERS

Source: EDCO 2022 Central OR Largest Private Employers

1. Black Butte Ranch
2. Sisters School District
3. Sisters Coffee Company
4. Rays 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 median age in Sisters is 48.5 years. <https://censusreporter.org/profiles/16000US4167950-sisters-or/>

The Oregon Employment Department annual average regional labor force for the area is 129,953. Sisters has blossomed from a tourism-based economy to one that is attracting world-renowned companies in manufacturing, natural food products, and more. *Source: Economic Development of Central Oregon (EDCO 2022 Sisters Profile)* The median household income in Sisters is \$81,016. <https://censusreporter.org/profiles/16000US4167950-sisters-or/>

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 located in traditional Paiute Indian territory. Homesteaders quickly replaced the military after discovering there was no conflict and soon established ranches, a store, and a post office. In 1888 the post office and about twenty families relocated southwest to what is now the City of Sisters. The next one hundred years were dominated by sheep grazing, cattle ranching, and logging. In May 1923, ten downtown businesses and several residences were lost due to a garage fire. The following year Sisters was aflame again due to the Gist Hotel fire. “Half of Pioneer Town Is Levelled by Flames,”



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

was written in The Bend

Bulletin. By the 1970s not only was logging in serious decline, but so was the City of Sisters. The leading Sisters resort, Black Butte Ranch, persuaded the City to revitalize the town by focusing on tourism. Utilizing an



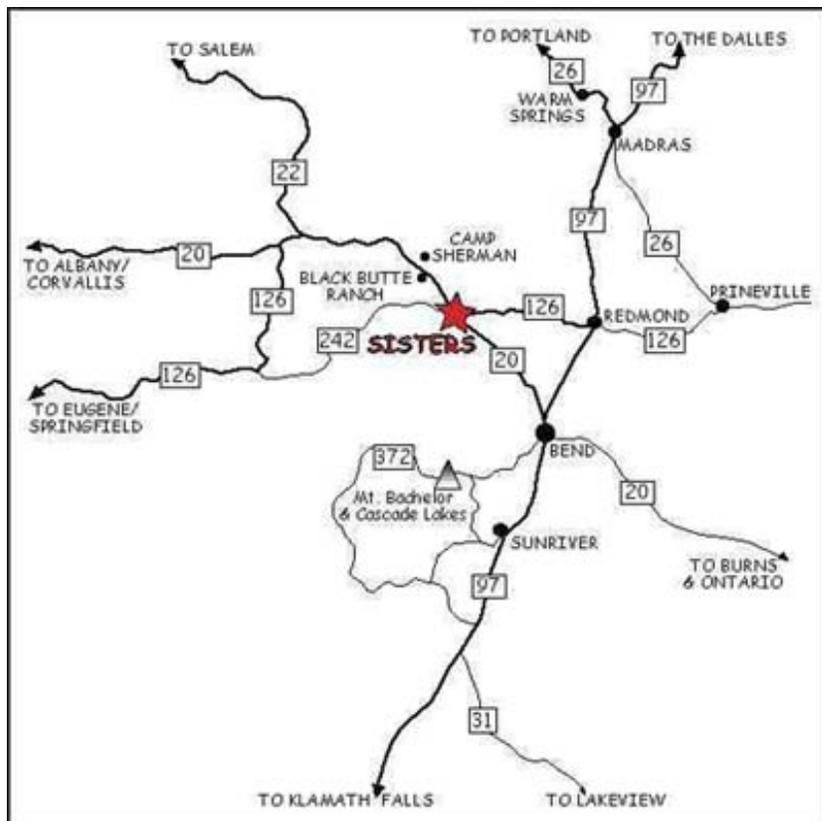
1880's Western building theme inspired by the town's heritage, Sisters was transformed and became an attraction for tourists worldwide.



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.

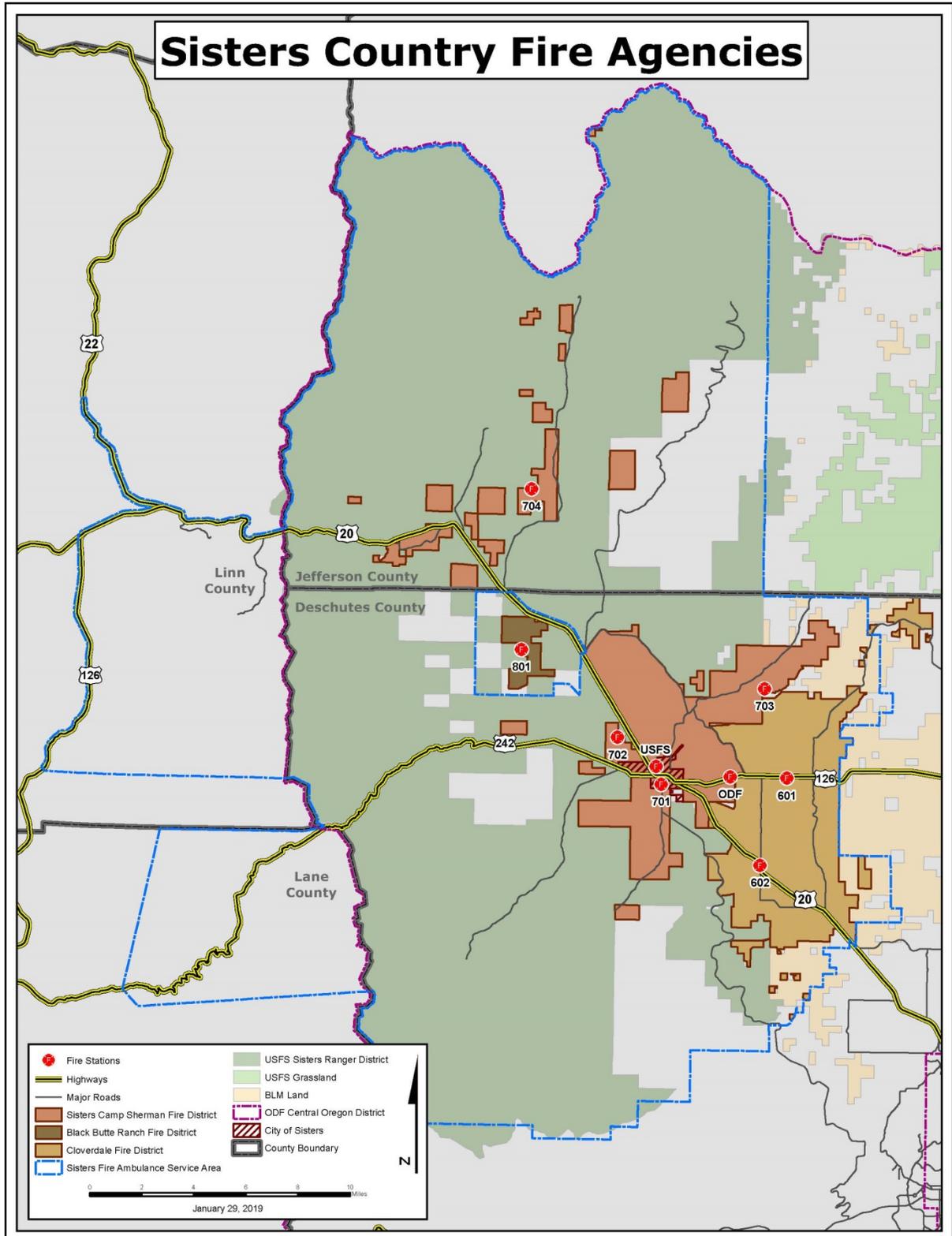
Sisters businesses take advantage of the local and regional workforce while attracting top-tier talent from across the globe due to high quality of life. Their innovative school and internship programs are shaping the future of the community. Vibrant industries in Sisters include outdoor recreation, technology, light manufacturing, green energy systems, bioscience, agriculture, natural products, telecom/ISP, critical systems, media/film, specialty food and beverage, arts-based and wood products. Companies in Sisters experience a welcoming community, supportive city government, and a scenic location that continues to make Sisters an attractive place to do business. *Economic Development of Central Oregon (EDCO 2022 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. 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 2022, 53 volunteer certifications and 12 career certifications were earned. The District also successfully completed the maintenance 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 4,065 training hours in 2022 and District career staff completed 2,420 training hours.



CAPTAIN CODY MEREDITH IGNITES A “DOLL HOUSE” TO DEMONSTRATE FIRE BEHAVIOR FOR NEW FIREFIGHTERS

## BUDGET MESSAGE

May 5, 2023

Budget Committee Members and Citizens:

I am pleased to present to you the proposed budget for Fiscal Year 2023/24 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 is included in the budget document on pages 41-50.

### 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 \$598,000 as of April 30, 2023 compared with \$695,000 on March 31, 2022. This is a 16% decrease 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 70 days before being sold. It should be noted that due to Oregon's property tax system, a reduction in median home sale price does not necessarily result in a reduction of property tax revenue for the District.

Properties in Oregon are assigned a "real market value" and a "maximum assessed value" by the county assessor. Residents pay property taxes on the lower of the two values, and that amount is called the "assessed value". Property tax increases are limited in Oregon to a maximum of 3% increase in the maximum assessed value for existing properties. For most properties within the fire district the maximum assessed value is significantly lower than the real market value and this value is used to determine the total tax bill for residents. This is why a 16% reduction in median home sale price does not impact the property tax collections for the fire district.

Tax growth within the fire district above 3% is generally due to new construction. New construction within the City of Sisters included 67 permits for single family homes in 2022 as well as seven permits for new construction of commercial buildings. The total additional valuation is estimated at \$25,224,960. Increases in maximum assessed value and new construction activity,

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 2023-2024

The proposed operating budget for fiscal year 2023/2024 is \$6,842,010. The proposed budget includes a 5.1% increase in taxable assessed value, and assumes a 96% tax collection rate.

The Personnel Services categories include step increases and longevity incentives for permanent employees. A comprehensive salary and benefits study was completed in early 2023 and adjustments to the scale included a 4% increase in the Engineer/Medic scale, 1.5% in the Shift Commander scale, 5.5% in the Deputy Chief scale, 9.5% in the Hybrid Executive Assistant/Finance Manager scale and a 3.25% increase in the Administrative Assistant scale. In addition, steps within the scale moved from 5% between steps to 4.5% between steps to bring the scale and overall salary and benefits in line with other comparable Districts in the area. 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. Five employees are currently eligible for longevity incentives.

Health and dental insurance premiums increased 4% for the 2023/24 renewal cycle. 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 145% as a percentage of payroll as of the last valuation (12/31/2021).

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 2023/24 is \$6,842,010 including fund transfers. Personnel services account for 45% of the total budget at \$3,021,443. This represents a 18% increase over last year's budget. The Enhanced Staffing position in the Operations Department

increased over 400%. A large portion of this increase is the addition of an FTE covered with a cost share agreement through the Oregon Office of State Fire Marshal's (OSFM) 2023 Oregon Fire Service Capacity grant program. This grant will fund a split position (firefighter/prevention) employee. The District also anticipates receiving the OSFM Wildfire Staffing grant, which will fund seasonal, part-time wildfire summer staff. The District's FEMA Safer Grant, a four-year grant, expired in May 2023. A portion of this award amount was previously 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. In addition, during the 2022/23 fiscal year, the District hired two part-time EMTs to supplement staffing while resident volunteers are in college classes. Cleaning and facilities maintenance are paid positions usually reserved for resident volunteers. The District has budgeted for eight fire/EMS resident volunteers. Additional staffing includes 80 volunteer firefighters, EMS, and fire corps volunteers.

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 comprehensive review was completed for this budget. Due to the volatility of the economic climate and continued increase in inflation, the District's Board of Directors has agreed to review a comprehensive salary and benefits study again in 2024, rather than waiting until 2025. As part of the salary and benefit review process, the Board of Directors approved salary adjustments for fiscal year 2023-24 with a minimum increase of 1.5% and maximum increase of 9.5% based on similar positions within comparable agencies. The District will complete a new comprehensive salary and benefit review prior to preparing the 2024-25 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 increased 4% percent for this budget year.

PERS: The District participates in the Oregon Public Employees Retirement System (PERS) which provides a defined benefit pension for all full-time employees. PERS contracts with Milliman and Associates to provide independent agency audits of retirement accounts to establish PERS employer contribution rates to fund the retirement system.

Over the past several years, the District has taken significant steps to reduce its PERS actuarial 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 provided a 25% (\$300,000) match of these funds through the Employer Incentive Fund. The Employer Incentive Fund was established to incentivize local governments to establish side accounts and to pay down actuarial unfunded liabilities.



In 2022, the District responded to 1,424 emergency incidents.

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 2023-25 rate cycle, the District’s side account reduced the District’s rates by 12.54%.

<b>Side Account Reconciliation</b>	
Balance as of 12/31/2021	\$1,558,293
Administrative Expenses	\$(500)
Amount transferred to Employer Reserves 2021	\$(127,069)
Side Account Earnings 2021	\$313,541
Side Account as of 12/31/2021	\$1,744,266

In addition to creating the side account and receiving the Employer Incentive Fund matching grant, the District also joined the State and Local Government Rate Pool (SLGRP). By joining the SLGRP, the District is no longer rated as a single agency, but rather is pooled with other public employers in the state. Spreading pension risk across a large employer pool reduces risks of volatile rate increases.

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, 2021 the District’s total transition liability was \$1,592,191. 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 FY 21/22, and \$122,623 in FY 22/23 into the Employment Reserve Fund for transitional liability. During the budget process for FY 23/24 the District was able to budget a larger deposit into the Employment Reserve for the PERS transitional liability of \$217,906, in order to be able to make a deposit to PERS of \$500,000 during the 23/24 FY to offset the liability. The District has budgeted funds to contract with Milliman to calculate an Employer lump-sum deposit to produce an offset to the calculated employer contribution rates. This lump-sum deposit will create an immediate rate offset of approximately 2.5-5% of payroll costs.

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

Materials and Services account for 15.1% of the budget at \$1,035,771 with no Capital Outlay budgeted for this fiscal year. Facilities and Equipment Master Plans created in 2016 are continually updated. The 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 seventh 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 2023-24 budget year total \$200,000 for principal and \$16,176 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 Policies goal is to maintain sufficient resources in its ending fund balance to meet cash flow needs in the succeeding year. Ending fund balance shall mean the sum of the amount budgeted as "contingency" plus the amount budgeted as "transfer to reserve accounts." Contingency is calculated as 13% of personnel services, materials and services and capital outlay. The proposed budget reflects this contingency amount at \$547,854. (Contingency amounts are used in cases outside of normal operating expenditures).

**Ending Fund Balance**

Budgeted requirements may include an unappropriated ending fund balance. The purpose of the unappropriated ending fund balance is to provide the District with a cash or working capital balance with which to begin the fiscal year following the one for which the budget is being prepared. 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. This also includes the year two and three state match for the Oregon Office Of State Fire Marshal Oregon Fire Service Capacity Grant of \$189,185. Staff has allocated \$1,498,729 for the projected Ending Fund Balance.

**Fund Transfers**

Staff is proposing to transfer \$738,212 into the Reserve Funds from the Operating Fund. Employment Reserve Fund to receive \$217,906, Building Reserve Fund to receive \$198,758, and Equipment Reserve Fund to receive \$321,548.

**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 \$217,906 will be set aside for that same purpose. The District anticipated making a lump-sum payment to PERS during the 23/24 FY to offset its transitional liability.

- 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.
- The District is planning for an increase to emergency services basic life support rates and increasing number of emergency services transports in the 23/24 FY.
- Local Government Investment Pool rates have increased steadily over the past year and the District anticipates an increase in interest revenue.
- This budget assumes the following grants: Oregon Office of State Fire Marshal Wildfire Staffing Grant in the amount of \$35,000; Oregon Office of State Fire Marshal Engine Grant funds for maintenance of engine awarded in the amount of \$3,500; Oregon Department of Transportation Car Seat Grant in the amount of \$2,000.
- The District's Fire Chief will retire as of June 30, 2024. Additional funds have been set aside in the District's budget this fiscal year for the hiring process as well as one-month of salary overlap between the new and existing fire chiefs.
- New PERS rates take effect on July 1, 2023 and have been reduced as follows: Tier 1/2 reduced 2.13% to 30.33%; OPSRP Police/Fire reduced 0.45% to 27.23%; OPSRP General Service reduced 0.88% to 22.44%.
- Health and dental insurance increased 4%.
- The District's workers compensation premiums are expected to increase 25%.
- The District's property and liability insurance rates have increased 13.2%.
- Administration Department supplies have increased due to one-time purchase of replacement of office furniture, human resources software module to add to the District's financial software program and replacement computers per the District's computer replacement plan.
- Administration Department travel and lodging has increased to cover expenses related to fire chief moving expenses if needed for the new fire chief.

- Administration Department uniforms increased to cover the cost of a new class A uniform for a new fire chief and full uniform package.
- The Operations Department Personnel Services department includes funding for enhanced staffing including an FTE 40-hour per week employee, OSFM seasonal wildfire staffing grant employees and a full time (grant-funded) firefighter/prevention employee.
- Fire overtime was increased \$5,000 in this budget.
- The District plans to add a module to the Vector Solutions software system to allow for company performance and employee performance evaluations.
- Fees/recert/licensing fees have been decreased due to being an off-cycle recert year.
- Operations fire equipment supplies have been reduced due to one-time expenditures in FY 22/23.
- The Operations Uniform budget has been increased to include the purchase of Class A uniforms for fire medics and uniforms for capacity grant employee.
- Operations personal protective equipment has been increased to include \$9,441 for new fire chief and new capacity grant employee turnouts.
- The District's utilities costs have been increased in this budget \$10,000.
- Fuel has increased \$5,000 in this budget.
- Several items within the Maintenance Department Contract Services budget have been increased or added including:
  - Generator service contract fees increased.
  - A one-time fee of \$3,000 was allocated for bay door painting at Station 701.
  - A cleaning contract was negotiated for maintenance at Station 701 at \$4,500.
  - Omron laser eyes will be installed on all bay doors at Station 701 as recommended by the District's Safety Committee for a one-time fee of \$7,794.
  - A maintenance agreement was negotiated for service of the bay doors at all stations for \$1,678.
  - \$5,000 was added for minor repairs to facilities.
  - A one-time fee of \$8,500 was budgeted to repair an ice-damming issue near the main station's propane tank.
  - A one-time fee of \$3,845 was budgeted to repaint the parking lines in the bays at Station 701.
  - A one-time fee of \$7,500 was budgeted to add station lettering to Station 703 and Station 704.

- The following one-time fees were added to the facilities supplies budget:
  - Hose roller with hitch for Station 704 for \$1,000.
  - New treadmill for Station 701 for \$4,599.
  
- The following one-time fees were added to the contract services vehicles budget:
  - New decals and striping for three vehicles within the fleet \$4,000.
  - ½ of the \$3,500 OSFM Engine Grant for small tools/equipment.
  - \$8,000 for emergency lights and sirens package for the Fire Safety Manager's vehicle.
  
- The District increased the physician advisor's contract fees to \$5,000.
  
- The Volunteers Personnel Services department was reduced significantly due to expiration of the FEMA SAFER Grant which funded a recruitment and retention coordinator.
  
- The District Awards budget has been increased to reflect increased pricing for the annual District banquet, a graduation ceremony for resident volunteers completing their recruit academy, a personnel recognition gift, station plaques and Fire Chief retirement ceremony/award.
  
- The resident volunteer reimbursement in the Volunteers Department was increased \$50 per month for each resident volunteer.
  
- The Volunteers Materials and Services budget was significantly reduced due to the expiration of the FEMA SAFER Grant.
  
- The Employment Reserve Fund includes a budgeted \$500,000 lump-sum deposit to PERS to pay down the District's transitional liability incurred when the District joined the State and Local Government Investment Pool. This deposit will produce an offset to the calculated employer contribution rates of approximately 2.5-5% of payroll costs.
  
- The Building Reserve Fund includes the anticipation of two grants. One grant from Jefferson County and one from Deschutes County to upgrade the generator at Station 701 and add a generator to the two substations (703 and 704). Funding is also budgeted for new tables in the Community Hall, and door security upgrades that weren't able to be completed during FY 22/23.
  
- 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: Rescue Pumper.
  
- In addition, the Equipment Reserve Fund assumes the carryover of award funds from FY 22/23 from the following grants:

- FEMA AFG Grant #EMW-2021-FG-05203 (Joint Grant) ..... \$7,241
- This is a joint grant with Cloverdale and Black Butte Ranch Fire Districts with planned purchases for final equipment purchases related to three new cardiac monitors and three automated CPR devices purchased in FY 22/23.

## 2022-23 History

Total revenue for the District is expected to be slightly higher than budgeted overall this year due to several factors including better than anticipated property tax receipts, increased ambulance transports, increased interest rates and higher than anticipated beginning fund balance. The District responded to one conflagration outside of the District for the Rum Creek Fire, and grant expenditures (and revenue reimbursements) were maximized prior to the end of the FEMA SAFER Grant increasing both of those areas of the budget.

The Beginning Operating Fund Balance for 2022/23 was \$1,980,328, which was about 6.6% more than projected. This increase was attributable to lower personnel and material costs, increased property tax revenue and income that exceeded projections.

Ambulance revenue in 2022/23 is expected to exceed the budget forecast of \$375,000. Current revenue is \$418,109 as of April 30, 2023. The number of ambulance transports increased substantially (10%) 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, 2023 was \$231,717. The District assumes 50% allowance for uncollectible amounts, leaving a net receivable of \$115,858. Most of these are current accounts. Approximately 23.02% of these accounts are older than 60 days as of March 31, 2023.

Sisters Country was spared from any major wildfires during the 2022 fire season, but Oregon experienced some lightning storms. In early August, Central Oregon saw over 800 lightning strikes in just over an hour. Those strikes ignited over 70 fires that resources throughout Central Oregon responded to. Luckily, the majority of those fires were held at less than one acre. The Sisters-Camp Sherman Fire District sent personnel and equipment to the Rum Creek Fire in Southern Oregon as part of a Central Oregon Task Force in August 2022.

To boost capacity within the Oregon Fire Service, the Oregon Office of State Fire Marshal (OSFM) awarded nearly \$6 million in grants to the structural fire service to hire firefighting staff during the 2022 wildfire season. Sisters-Camp Sherman Fire District was awarded \$35,000 in grant funding to support staffing through the 2022 wildfire season. As a result, the District added two firefighter/EMT's to each of its three shifts that helped supplement regular career and volunteer staffing during peak demand hours of 8 a.m. to 8 p.m. daily. The District retained the additional staffing through September 30, 2022.

## POTENTIAL FOR FUTURE ADVERSE BUDGET IMPACTS

The economic outlook for 2023 continues to look good with historic low unemployment and steady investment in new commercial and residential construction. 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 have eased some but still remain above historic levels. Supply chain delays encountered during the pandemic are starting to return to normal and the District is able to acquire needed supplies and services in a timely manner.

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 2023 forecast. In part, the forecast identified that, "Either the economic storm clouds have parted, or we are in the eye of the hurricane. Any near-term recession fears are fading with each month of somewhat lower inflation and the continued economic boom. However, the Federal Reserve must still navigate the choppy waters of a tight labor market, fast wage growth, easing financial conditions, and strong household finances and consumer spending. All of these are likely to keep the underlying trend in inflation above the Fed's target for the foreseeable future.

Last quarter our office made a late 2023 mild recession the most likely outcome for the Oregon economy, primarily due to the fact there had been zero slowdown in inflation at that time. Today, there have been a few months of somewhat lower inflation. Even as the underlying trend in inflation remains twice as fast as the Federal Reserve's target, this is a noticeable slowing from much of last year. The Fed is also starting to ease off the brakes and wait for the impact of past interest rate increases to cool the economy in the months ahead.

What this means for the forecast is that the potential recession dynamics, while still very real, are likely pushed further out. The current baseline forecast no longer calls for a recession this year, but for the economic soft landing and continued expansion. While every month of slower inflation increases the probability of a true soft landing, it is likely that the Fed has more work to do. Additional interest rate increases, and holding them higher for longer are likely need to cool demand and inflation. However, the clear near-term strength in the economy in terms of jobs, income and spending, along with the uncertainty of the exact timing of any potential recession makes forecasting one so far in advance challenging, if not impossible. As Oregon heads into the upcoming 2023-25 biennium, the inflationary economic boom continues."

One area of growing concern in Oregon, and Sisters specifically, is the lack of affordable housing. Governor Tina Kotek has identified this challenge as a top priority and she has established the Housing Production Advisory Council (HPAC) with the goal of building 36,000 homes per year for the next 10 years. The HPAC is divided into five working groups to develop recommendations on the following topics:

1. Availability of Land

2. Land development permit applications
3. Codes and design
4. Workforce shortages
5. Financing

Several of the workgroups will be working on policy issues that could impact the fire district and our service delivery. Topics that may be considered include: Housing density, building heights, changes to fire and life safety codes and property tax abatements or utilization of tax increment financing to fund construction of projects.

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.
5. Tax abatements or Increasing utilization of tax increment financing to fund development.

The District prepares a five-year financial forecast twice annually (once after budget adoption and again after the annual audit is complete). This forecast (page 115) is used by management staff to review trends and potential impacts to future budgets.

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 and to purchase fire engines and equipment when needed. The District also is continuing to focus on the PERS unfunded liability in an effort to maintain manageable PERS rates for the future.

Respectfully Submitted,

*Roger Johnson*

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



## 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 2023/24 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, Executive Assistant/Finance Manager, 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, capital replacement plans, 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.

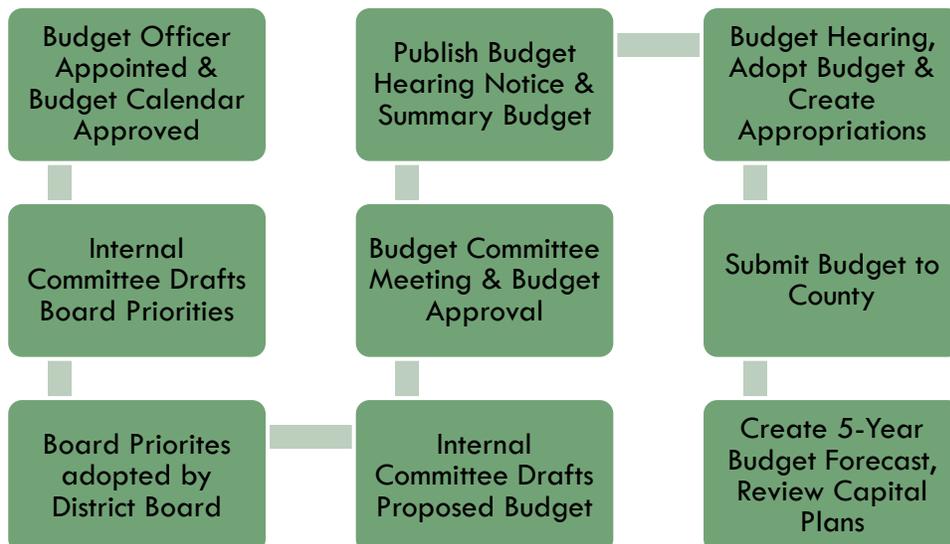
Once the proposed budget has been reviewed and balanced by the internal budget team, it then goes before the Budget Committee. This committee is made up of the five District Board members and five appointed community Budget Committee members. The Budget Committee reviews the document, makes any necessary 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/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, 3% 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.

The five-year financial forecast shows a steady increase in both property tax and ambulance transport revenue. Although expenditures are also anticipated to increase and the District’s ending fund balance shows a decline in 2023/24, the District will continue to remain vigilant in monitoring the impacts of new expenses and minimizing financial risk. The District will also continue to utilize grant funding opportunities whenever possible to help control cash flow and create an environment of stability and certainty for the organization. Variables that could impact projections and ending fund balance assumptions include: a decline in new housing starts or a lowering of the assessed value of properties within the District; a resurgence of the COVID-19 virus with variants not protected by current vaccines; decrease in ambulance revenues or GEMT reimbursements, a decrease in property tax collections; or tax abatements or increasing utilization of tax increment financing to fund development. A summary of the District’s current five-year forecast is included on page 115.



## BUDGET CALENDAR

### BUDGET CALENDAR FOR FISCAL YEAR 2023/24

Appoint Budget Officer and Approve Budget Calendar	March 21, 2023
Budget Team Meetings: Goal Setting/Capital Plan Review/Adoption	Mar – April, 2023
Print 1 <sup>st</sup> Notice of Budget Committee Meeting	May 3, 2023
Deliver Proposed Budget to Committee	May 5, 2023
Print 2 <sup>nd</sup> Notice of Budget Committee Meeting	May 10, 2023
Budget Committee Meets	May 16, 2023
Budget Committee Meets Again, if Needed	May 17, 2023
Publish Notice of Budget Hearing and Summary Budget	May 31, 2023
Budget Hearing	June 20, 2023
Board Meeting to Enact Resolutions to Adopt Budget, Make Appropriations, Impose and Categorize Taxes	June 20, 2023
Post Budget on District Website & Prepare Five-Year Forecast	June 30, 2023
Submit 2 Copies Tax Certification to Assessors (LB-50)	July 15, 2023
Submit Copy of Budget to County & Update Five-Year Forecast after Audit Completion	September 30, 2023
Review of Capital Plans after Audit	October 2023

## 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), structure fire suppression, fire prevention, public education, and wildfire response.

The 2023/2024 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 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/Finance Manager, Office Assistant 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 and Volunteer Coordinator compensation. Includes expenses related to training volunteers, rewarding volunteers, public education and other activities through the Fire Corps volunteers and the Association. This department also includes expenses for the Resident Volunteer program and the scholarships provided to them.

### **EMPLOYMENT RESERVE FUND**

**PERS Reserve for Future Expenditure** – Saving to 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 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.



**MOBILE WATER SUPPLY DRILL HELD AT THE DISTRICT'S TRAINING GROUNDS**

## 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 2022/23 is \$2,701,120,507. The District's legal debt limit for the 2022/23 Fiscal Year is approximately \$33,764,006.

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, 2023, the remaining balance of the debt is \$865,000. 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.



STATION 701 REMODEL PROJECT - 2007

## 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 Policies of the District can be found here.](#)

# 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.



PICTURED ABOVE – STATION 704 REPAIRS IN 2022 INCLUDED REPLACEMENT OF DAMAGED SIDING, NEW EXTERIOR PAINT, IMPROVEMENTS TO THE FOYER, NEW CONCRETE SLAB AND DORM WINDOWS

## 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 again in 2022 and is 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.

### **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. Ensure training division meets needs of members in achieving organizational mission and goals.
2. Enhance internal communications.
3. Ensure District financial management practices allow for the achievement of organizational goals and objectives.
4. Provide comprehensive fire prevention and public education programs that enhance community resilience.
5. Enhance coordination and collaboration with regional emergency service providers.
6. Ensure District services are capable of meeting the needs of a rapidly growing community.
7. Ensure recruiting and retention programs provide necessary career and volunteer staffing to meet organizational objectives.

## **Board Priorities Specific to the 2023/24 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 23/24 the board priorities are specifically focused on Strategic Plan Goals 2, 3, 4, 5 and 7. Board priorities should be achieved within the 2023/24 fiscal year (July 1 – June 30).

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

#### **Strategic Plan Goal #2: Enhance internal communications.**

##### **2023/24 Board Priorities Related to Strategic Plan Goal 2:**

- ❖ A working group will submit a report to the fire chief by 12/31/2023 identifying strategies to enhance communication within the fire district.
- ❖ Establish a process for reviewing and updating policies every three years by 06/30/2024.

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

##### **Administration Department 67/68)**

- Funding for replacement computer hardware and software to increase employee access to District documents, forms and programs.
- Funding for human resources software module add-on to existing financial management software to enhance and streamline all personnel tracking for end of probation, physical status and other human resources related topics.

##### **Operations Department (page 79/80)**

- Funding for Vector Solutions data management software to manage and track assets including apparatus, facilities, equipment and supplies providing a centralized, uniform method of managing the various programs, reducing staff-hours and costs related to program management. This software will also be utilized to track District policies, assign review of them and collect feedback for review and revision.
- Funding for adding a new module to the District's Vector Solutions data management software to manage individual and company performance over time. This module will allow staff to build on the individual and company level training the District has been working on for several years. The module also provides staff the ability to conduct performance appraisals on all personnel that is easily accessible to all members.

Volunteers Department (page 101)

- Continued funding in the Association Activity Allocation line for all-department social gatherings to improve internal relationships.

**Strategic Plan Goal #3: Ensure District financial management practices allow for the achievement of organizational goals and objectives.**

2023/24 Board Priorities Related to Strategic Plan Goal 3:

- ❖ Regularly update facility and equipment master plans.
- ❖ Receive GFOA Distinguished Budget Award.
- ❖ Strengthen grant writing capabilities by training one additional person to support grant writing efforts.

To support the Board Priorities related to Strategic Plan Goal #3, the District has provided funding in the following areas:

Administration Department (page 67/68)

- Continued funding for training/conferences for the Executive Assistant/Finance Manager including tuition assistance for obtaining a Bachelor's Degree in Accounting at Eastern Oregon University and Government Finance Officers Association (GFOA) annual training.
- Continued funding of GFOA budget award application fees.

Operations Department (page 79/80)

- Funding for one FTE to help supplement staffing during the day while resident volunteers are in class and unable to respond. This FTE will also be responsible for some program management including facilities and equipment and assisting with updating the facilities and equipment master plans.
- Funding for training/conferences to allow for personnel to attend grant writing workshops and training. This will allow the District to increase the number of personnel available to write grants.

Volunteer Department (page 101)

- Funding for training/conferences to allow for volunteer personnel to attend grant writing workshops and training. This will allow the District to increase the number of personnel available to write grants
- Continued funding for a part-time mechanic to assist with maintenance of fleet. Proper maintenance of the fleet allows the District to stay consistent with replacement of the fleet according to the Fleet Replacement Plan.

Building Reserve Fund (page 109)

- Continued funding in the Building Reserve Fund for future expenditures related to additions to and maintenance of District facilities.

Equipment Reserve Fund (page 110)

- Continued funding the Equipment Reserve Fund for future expenditures related to the fleet, fire equipment and emergency medical services equipment.

**Strategic Plan Goal #4: Provide comprehensive fire prevention and public education programs that enhance community resilience.**

2023/24 Board Priorities Related to Strategic Plan Goal 4:

- ❖ All career operational staff and resident volunteers will be capable of performing home wildfire risk assessments.
- ❖ The District website will be enhanced to provide all needed information for insurance companies seeking ISO rating, or information about District response standards.

To support the Board Priorities related to Strategic Plan Goal #4, the District has provided funding in the following areas:

Administration Department (page 67/68)

- Continued funding within the Contract Services line item for website services including an outside consultant for website changes/additions and enhancements.
- 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: additional hardware as per the District's computer replacement schedule.

Operations Department (page 79/80)

- Continued funding for training/conferences for all operational staff performing home wildfire risk assessments.

Volunteer Department (page 101)

- Continued funding for training/conferences for all volunteers performing home wildfire risk assessments.
- Continued funding of the Fire Corps program. Fire Corps volunteers manage various programs within the District including wildfire home safety assessments for the District.

## **Strategic Plan Goal #5: Enhance coordination and collaboration with regional emergency service providers.**

### **2023/24 Board Priorities Related to Strategic Plan Goal 5:**

- ❖ Collaborate with Black Butte Ranch and Cloverdale Fire Districts to identify opportunities for enhanced coordination and service delivery.

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

#### **Operations Department (page 79/80)**

- Continued funding within the Data Management line item for Vector Solutions software. This software platform hosts the training programs and records for three Northwest Fire Districts of Black Butte Ranch, Cloverdale and Sisters-Camp Sherman Fire District allowing for shared training and collaboration between the three agencies.
- Continued funding for training equipment and supplies utilized by the three NW Fire agencies.

## **Strategic Plan Goal #7: Ensure recruiting and retention programs allow the District to meet organizational objectives.**

### **2023/24 Board Priorities Related to Strategic Plan Goal 7:**

- ❖ All fire stations have adequate volunteer firefighter staffing to meet emergency response needs and maintain ISO recognition.
  - Station 701 – minimum 15 volunteer firefighters
  - Station 703 & 704 – minimum 7 volunteer firefighters each
- ❖ Establish an employee retention working group to identify strategies to enhance volunteer and career employee retention rates that will deliver recommendation to the Fire Chief by March 1, 2024.

To support the Board Priorities related to Strategic Plan Goal #7, the District has provided funding in the following areas:

#### **Administration Department (page 67/68)**

- Funding for human resources software module add-on to existing financial management software to enhance and streamline all personnel tracking and onboarding.

#### **Volunteer Department (page 101)**

- Continued funding for annual awards recognition ceremony to acknowledge service and contributions of staff and volunteers of the District.
- Funding for all personnel annual recognition gift.

- Funding for plaques for each Station within the District to honor Distinguished Volunteer Service of at least 25 years.
- Continued funding of the length of service award plan (LOSAP) for qualifying volunteers who meet plan requirements for service and training.



**AT&T FIRSTNET TOWER WAS COMPLETED AND IS NOW OPERATIONAL IN CAMP SHERMAN. THIS WILL PROVIDE IMPROVED COMMUNICATIONS CAPABILITIES IN THE METOLIUS BASIN.**

## Sisters-Camp Sherman RFPD Board Priorities

% Complete	2023/2024 Board Priorities Relative to Strategic Plan Goals	Fund	Department	Strategic Plan Goal 1	Strategic Plan Goal 2	Strategic Plan Goal 3	Strategic Plan Goal 4	Strategic Plan Goal 5	Strategic Plan Goal 6	Strategic Plan Goal 7
	Board Priority 1	G			X					
	Board Priority 2	G			X					
	Board Priority 3	B/E				X				
	Board Priority 4	G				X				
	Board Priority 5	G				X				
	Board Priority 6	G					X			
	Board Priority 7	G					X			
	Board Priority 8	G						X		
	Board Priority 9	G								X
	Board Priority 10	G								X

% Complete	2022/2023 Board Priorities Relative to Strategic Plan Goals	Fund	Department	Strategic Plan Goal 1	Strategic Plan Goal 2	Strategic Plan Goal 3	Strategic Plan Goal 4	Strategic Plan Goal 5
100%	Board Priority 1	G	A	X	X	X		X
100%	Board Priority 2	G	O	X		X		X
100%	Board Priority 3	G/B	M		X			
100%	Board Priority 4	G	V	X		X		
75%	Board Priority 5	G	V		X		X	X
100%	Board Priority 6	G			X			X
100%	Board Priority 7	G	M			X		X
75%	Board Priority 8	G	A/O	X	X			X

Department Codes:

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

Fund Codes:

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

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

### **1. Complete new strategic plan.**

- a. Status: 100% complete as of May 5, 2023.
- b. Achievements:
  - i. Special Districts Association Oregon facilitated a customer-centered strategic planning meeting on November 2, 2022.
  - ii. Staff developed draft organizational goals for the next three to five years based on the results of the SWOT analysis.
  - iii. The Board of Directors adopted the draft goals on December 2022.
- c. Issues: None
- d. Risks: None
- e. Next Steps:
  - i. Staff will review Strategic Goals and Board Priorities to ensure completion according to target dates.

### **2. Implement recommendations for the enhanced capacity project.**

- a. Status: 100% complete as of May 5, 2023.
- b. Achievements:
  - i. Testing process is complete; job descriptions have been modified to allow non-firefighting staff to be hired. Part-time employees have begun working.
- c. Issues: None.
- d. Risks: None.
- e. Next Steps:
  - i. Train new employees as needed.

### **3. Enhance resilience of District facilities.**

- a. Status: 100% complete as of May 5, 2023. On schedule to be completed by June 30, 2022.
- b. Achievements:
  - i. An electrical engineering firm was hired to analyze improvements to power needs at Station 701.
- c. Issues:
  - i. None
- d. Risks: None
- e. Next Steps:
  - i. Analyze engineering report to determine generator sizing for Station 701.
  - ii. Develop a plan for system enhancements prior to the completion of the 2023/24 budget.

**4. Apply for extension of FEMA SAFER Grant.**

- a. Status: 100% complete as of May 5, 2022.
- b. Achievements:
  - i. The extension was applied for and granted.
- c. Issues: None.
- d. Risks: None.
- e. Next Steps: None.

**5. Develop a plan for implementation of defensible space standards.**

- a. Status: 75% complete as of May 5, 2023.
- b. Achievements:
  - i. Chief Johnson served on the committee developing defensible space standards.
  - ii. The District applied for two separate grants that would fund full-time employees to perform defensible space work.
  - iii. The Fire Corps is expanding capacity to perform defensible space inspections.
- c. Issues: None.
- d. Risks:
  - i. There is mounting political pressure to eliminate defensible space requirements and the wildfire risk map.
  - ii. Program may shift to voluntary program.
- e. Next Steps:
  - i. Monitor progress on adoption of the State defensible space code.
  - ii. Prepare for award or non-award of grant applications.
  - iii. Provide training for all career and administrative staff on defensible space code.

**6. Review ISO scoring from previous rating and implement strategy to improve rating to Class 2 organization.**

- a. Status: 100% complete as of May 5, 2023.
- b. Achievements:
  - i. Identified ISO requirements that require funding and budget for them in the 2023/24 budget.
  - ii. Met with ISO representative and Shift Commanders to review current scoring and identified opportunities to improve scoring.
- c. Issues: None.
- d. Risks: None.
- e. Next Steps:
  - i. None.

**7. Update Fleet Replacement Plan and coordinate with a special committee if needed.**

- a. Status: 100% complete as of May 5, 2023.
- b. Achievements:
  - i. Evaluated current Fleet Replacement Plan and available funding with focus on scheduled purchases in the next five years.
  - ii. Ensured plan has adequate funding for planned purchases.
- c. Issues: None.
- d. Risks: None.
- e. Next Steps: None.

**8. Ensure District personnel are qualified to apply for promotional positions.**

- a. Status: 75% complete as of May 5, 2023. On track to complete by 6/30/23.
- b. Achievements:
  - i. Several position credentials have been created and provide guidance for personnel seeking advancement.
- c. Issues: None.
- d. Risks: None.
- e. Next Steps:
  - i. Develop promotional credentials in Vector Solutions so personnel can determine requirements for promotional positions.
  - ii. Audit personnel who meet minimum qualifications for promotion.



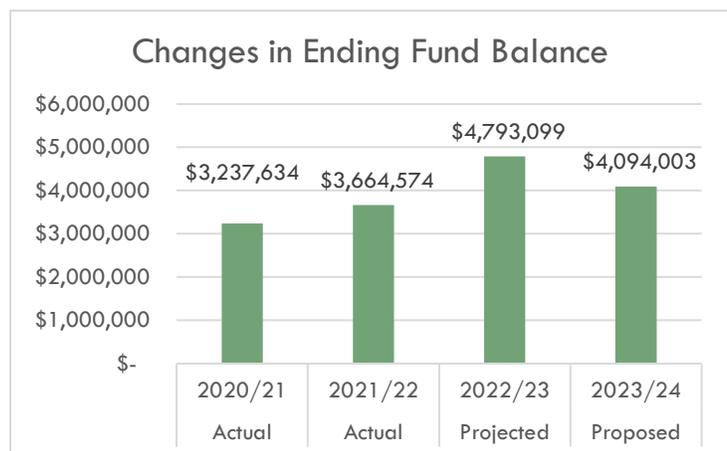
FIREFIGHTERS WORK TO EXTINGUISH A RV FIRE ON 10/31/2022

# FINANCIAL SUMMARY

## FINANCIAL OVERVIEW – ALL FUNDS

	2020/21 Actual	2021/22 Actual	2022/23 Projected	2023/24 Budget
<b>Summary of Revenues</b>				
Property Taxes	3,125,446	3,353,119	3,607,293	3,823,169
Ambulance Transports	471,034	459,746	488,109	450,000
GEMT	129,412	57,038	43,311	40,000
Other Fees for Service	10,597	10,401	18,916	11,856
Fire Med Membership	17,224	15,022	15,000	15,000
Grant Revenue	437,351	166,382	841,561	144,741
Interest	21,442	18,344	96,498	75,500
Miscellaneous	37,671	119,201	55,397	70,100
<b>Total Revenues</b>	<b>4,250,177</b>	<b>4,199,252</b>	<b>5,166,085</b>	<b>4,630,366</b>
<b>Summary of Expenditures</b>				
Personnel Services	2,315,789	2,443,350	2,559,769	3,021,443
Materials and Services	708,081	713,478	993,586	1,035,771
Capital Outlay	219,001	15,998	38,888	-
Debt Service	196,273	203,093	209,689	216,176
Operating Contingency	-	-	-	547,854
<b>Total Expenditures</b>	<b>3,439,144</b>	<b>3,375,919</b>	<b>3,801,932</b>	<b>4,821,244</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	596,717	570,245	515,256	738,212
Transfers Out	(596,717)	(570,245)	(515,256)	(738,212)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>811,033</b>	<b>823,333</b>	<b>1,364,153</b>	<b>(190,878)</b>
<b>Beginning Fund Balance</b>	<b>2,426,601</b>	<b>2,841,241</b>	<b>3,428,946</b>	<b>4,284,881</b>
<b>Ending Fund Balance</b>	<b>3,237,634</b>	<b>3,664,574</b>	<b>4,793,099</b>	<b>4,094,003</b>

Projected fund balance for 2023/24 is expected to decrease by 16% over the prior year. However, it is important to note this amount represents the minimum fund balance the District would end the fiscal year with, as operating contingency is appropriated and all line-item accounts are reflected to be spent to zero. Since contingency is only spent for unforeseen circumstances and line-item accounts are never completely spent in their entirety, this amount will more than likely be higher and carried forward in the ensuing fiscal year as beginning fund balance.



Financial Overview – Breakdown by Fund

**GENERAL OPERATING FUND**

<b>Administration</b>					
Personnel	460,214	470,143	528,991	640,279	
Materials and Services	211,368	190,164	212,431	251,742	
Capital Outlay	1,115	5,174	28,266	-	
<b>Total Administration</b>	<b>672,697</b>	<b>665,481</b>	<b>769,688</b>	<b>892,021</b>	
<b>Operations</b>					
Personnel	1,738,938	1,793,122	1,938,082	2,336,518	
Materials and Services	129,132	119,650	168,871	192,025	
Capital Outlay	216,723	-	-	-	
<b>Total Operations</b>	<b>2,084,793</b>	<b>1,912,772</b>	<b>2,106,953</b>	<b>2,528,543</b>	
<b>Maintenance</b>					
Personnel	22,779	18,192	15,248	26,775	
Materials and Services	177,290	206,139	274,107	341,799	
Capital Outlay	1,163	10,824	10,622	-	
<b>Total Maintenance</b>	<b>201,232</b>	<b>235,155</b>	<b>299,977</b>	<b>368,574</b>	
<b>Volunteers</b>					
Personnel	93,858	161,893	77,448	17,871	
Materials and Services	190,291	197,525	338,177	250,205	
Capital Outlay	-	-	-	-	
<b>Total Volunteers</b>	<b>284,149</b>	<b>359,418</b>	<b>415,625</b>	<b>268,076</b>	
<b>Non-Departmental</b>					
Transfers	596,717	570,245	515,256	738,212	
Contingency	-	-	-	547,854	
<b>Total Non-Departmental</b>	<b>596,717</b>	<b>570,245</b>	<b>515,256</b>	<b>1,286,066</b>	
<b>Total Expenditures</b>	<b>3,839,588</b>	<b>3,743,071</b>	<b>4,107,499</b>	<b>5,343,280</b>	
<b>Ending Fund Balance</b>	<b>1,751,757</b>	<b>1,979,813</b>	<b>2,277,199</b>	<b>1,309,545</b>	

**EMPLOYMENT RESERVE FUND**

	2020/21	2021/22	2022/23	2023/24
	Actual	Actual	Projected	Budget
<b>Revenue</b>				
Transfers In	161,471	163,680	122,623	217,906
Beginning Fund Balance	-	161,471	295,107	417,730
<b>Total Revenue</b>	161,471	325,151	417,730	635,636
<b>Expenditures</b>				
PERS Reserve for Future Expenditure	-	-	-	500,000
Reserved for Future Expenditure	-	30,044	-	135,636
<b>Total Expenditures</b>	-	30,044	-	635,636
Increase or Decrease in Fund Balance	161,471	133,636	122,623	217,906

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 \$139,906 to be transferred into that fund for a total of \$217,906. The District plans to make a \$500,000 lump-sum deposit this FY to PERS to pay down the District's transitional liability incurred when the District joined the State and Local Government Investment Pool. This deposit will produce an offset to the calculated employer contribution rates of approximately 2.5-5% of payroll costs.

**BUILDING RESERVE FUND**

	2020/21	2021/22	2022/23	2023/24
	Actual	Actual	Projected	Budget
<b>Revenue</b>				
Grant Income	-	-	-	97,000
Transfers In	134,826	89,100	80,450	198,758
Beginning Fund Balance	162,623	194,856	233,920	199,731
<b>Total Revenue</b>	297,449	283,956	314,370	495,489
<b>Expenditures</b>				
Training Center	823	-	-	-
Station 701	29,965	39,431	47,520	127,910
Station 703	71,805	10,605	25,650	34,500
Station 704	-	-	7,350	88,398
Reserved for Future Expenditure	-	-	34,119	244,681
<b>Total Expenditures</b>	102,593	50,036	114,639	495,489

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 new tables for community hall, door security upgrades to all stations and emergency generator equipment at all stations. This budget also assumes two grant awards: one from Deschutes County for \$37,000 and one from Jefferson County for \$60,000. If awarded, these grants will help fund the emergency generator preparation, equipment and installation costs.

**EQUIPMENT RESERVE FUND**

	2020/21	2021/22	2022/23	2023/24
	Actual	Actual	Projected	Budget
<b>Revenue</b>				
Transfers In	300,420	317,465	312,183	321,548
Beginning Fund Balance	557,251	678,230	848,282	1,062,903
Grant Revenue	114,360	-	296,018	7,241
<b>Total Revenue</b>	<b>972,031</b>	<b>995,695</b>	<b>1,456,483</b>	<b>1,391,692</b>
<b>Expenditures</b>				
Vehicles	249,597	-	-	850,000
EMS Equipment	1,675	-	354,606	7,622
Fire Equipment	5,560	147,413	36,628	-
Reserved for Future Expenditure	36,969	-	2,347	534,070
<b>Total Expenditures</b>	<b>293,801</b>	<b>147,413</b>	<b>393,581</b>	<b>1,391,692</b>
Increase or Decrease in Fund Balance	120,979	170,052	(81,398)	(528,833)

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 \$321,548.

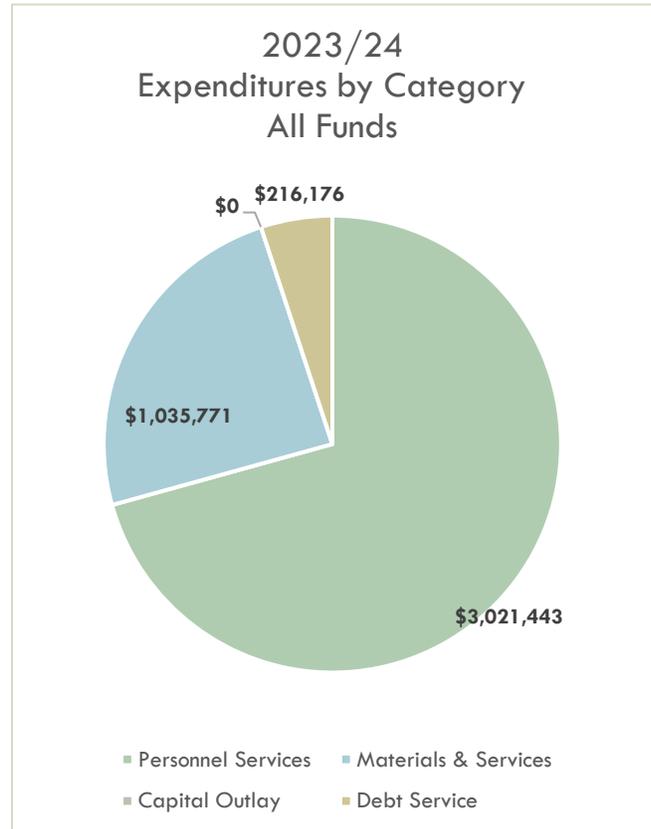
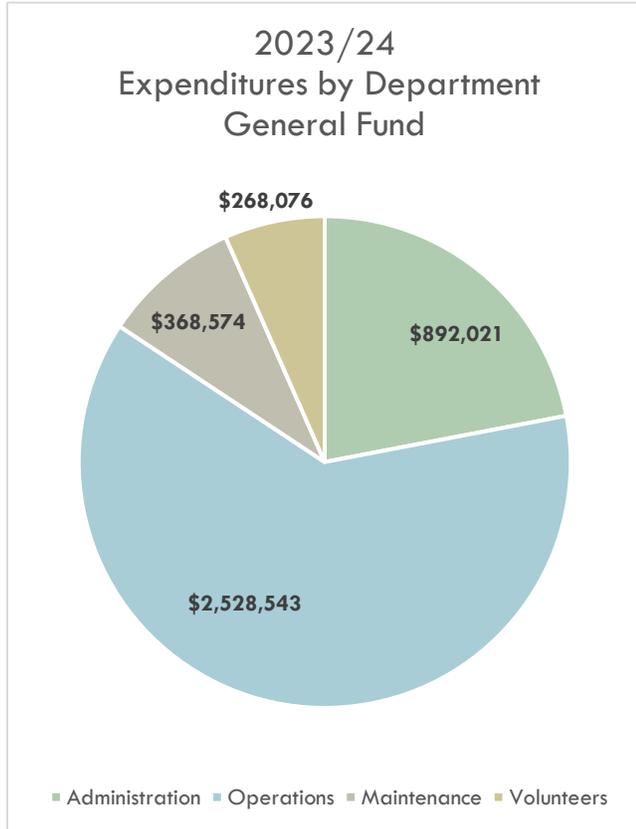
This budget assumes a continuation of one grant: Federal Emergency Management Agency (FEMA) Assistance to Firefighters (AFG) joint grant with three Northwest Fire agencies (Sisters-Camp Sherman, Black Butte Ranch and Cloverdale Fire Districts) in the amount of \$7,241 for final equipment and supplies purchases related to the cardiac monitors and cardio pulmonary resuscitation (CPR) devices purchased under the grant in FY 22/23.

In addition to the items planned to be purchased through the grants, the District plans to purchase a new rescue pumper for budgeted expense of \$850,000. This vehicle will replace an older unit that has reached its estimated useful life.

## DEBT SERVICE FUND

	2020/21	2021/22	2022/23	2023/24
	Actual	Actual	Projected	Budget
<b>Revenue</b>				
Property Tax Bond Revenue	190,747	227,656	207,046	216,175
Interest	602	470	3,291	500
Beginning Fund Balance	50,850	45,926	71,309	71,957
<b>Total Revenue</b>	<b>242,199</b>	<b>274,052</b>	<b>281,646</b>	<b>288,632</b>
<b>Expenditures</b>				
2007 GO Bond Interest Bldg 701	26,272	23,093	19,689	16,176
2007 GO Bond Principal Bldg 701	170,000	180,000	190,000	200,000
<b>Total Expenditures</b>	<b>196,272</b>	<b>203,093</b>	<b>209,689</b>	<b>216,176</b>
<b>Ending Fund Balance</b>	<b>45,927</b>	<b>70,959</b>	<b>71,957</b>	<b>72,456</b>

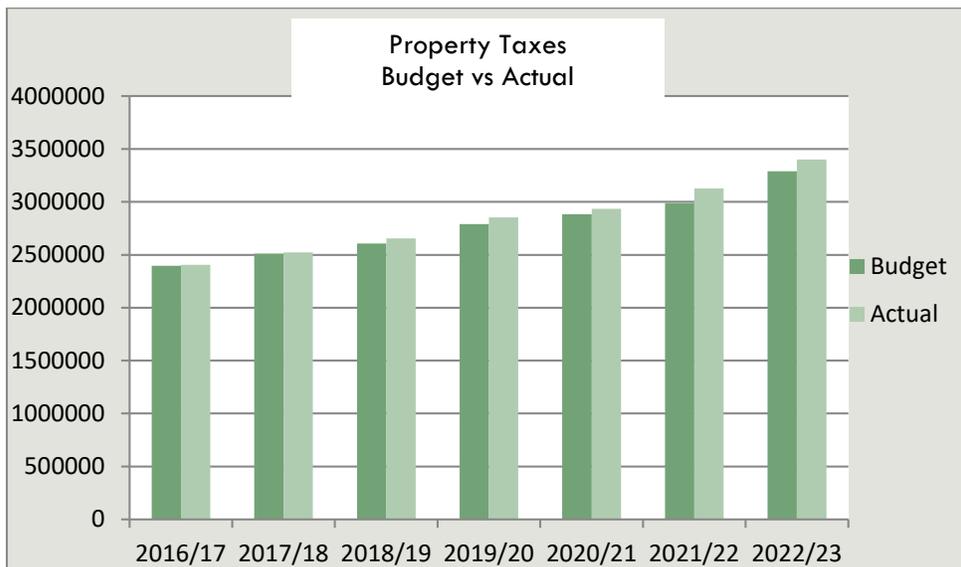
Ending fund balance of this account should include enough funds to cover the first payment due in August prior to receiving tax funds. The first payment is \$8,088.



# 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 2023/24 budget is projecting a 5.1% increase in total Taxable Assessed Valuation from the previous Fiscal Year for Deschutes County and a 3.3% 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 2023/24 are \$3,271,901 for Deschutes County and \$285,093 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.



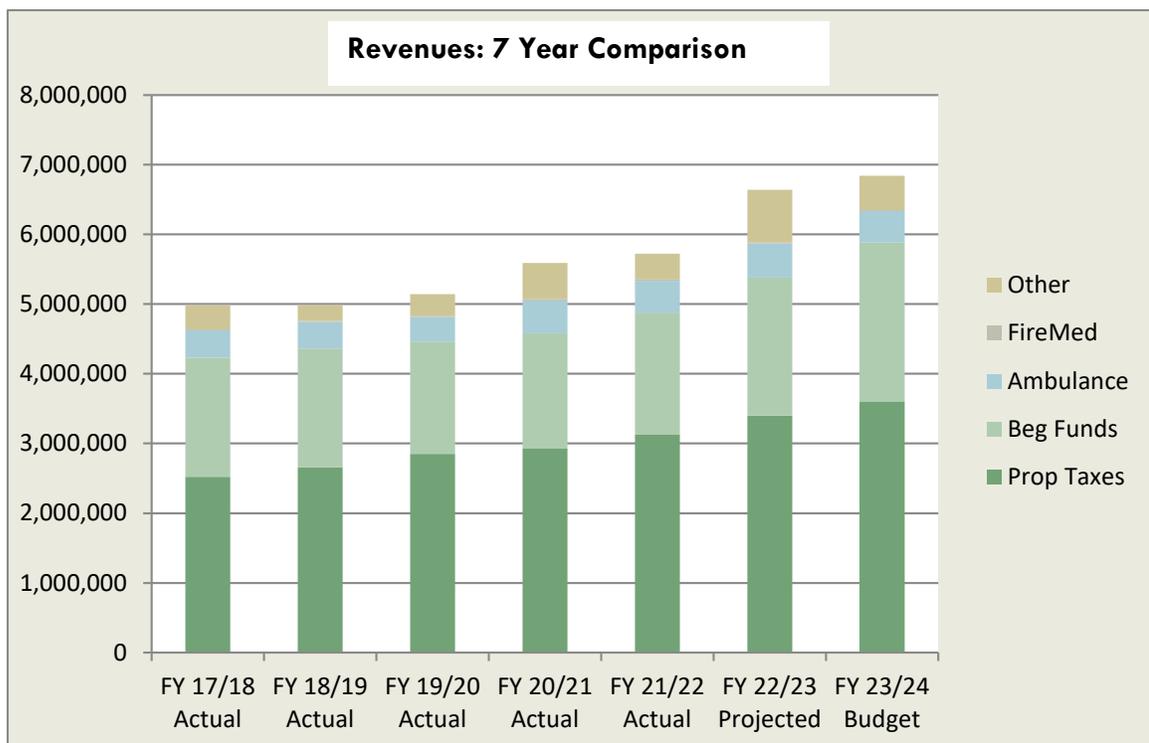
The Beginning Fund Balance is the second largest resource within the FY 2023/24 budget. The beginning fund balance consists of all unspent dollars from the prior fiscal year which includes prior contingencies and reserves. The beginning fund balance increased from a budgeted \$1,858,373 to \$1,980,328 actual in the Fiscal Year 2022/23. This was primarily due to additional property tax revenues received above projections and lower expenditures than projected for the 2021/22 Fiscal Year. For FY

2023/24, the proposed beginning fund balance is \$2,532,560, a 22.5% increase from the budgeted FY 2022/23 amount. This increase is attributed to lower personnel costs due to retirements and employee transfers to other agencies, and less overall material costs, higher than anticipated tax collection, increased Ground Emergency Medical Transport (GEMT) program funding that was unanticipated, increased emergency transport fees and higher interest rates in the local government investment pool.

Ambulance revenues have increased along with total call volume. During 2022, the District responded to 1,424 emergencies including 31 fire-related calls and 1,064 EMS related calls. Emergency call volume increased 16.5% from last year. The District saw a significant increase (78%) in patients seeking treatment at the main fire station for the second straight year. This is likely attributable to COVID restrictions being lifted and more walk-in traffic at the fire station. The District responded to 282 back-to-back incidents. This is an increase of 55.8% over the prior year. Back-to-back incidents occur when a second incident is dispatched prior to the completion of the first incident.

The District’s FEMA SAFER grant for Volunteer Recruitment and Retention (awarded in 2018 for four years) expired in May 2023. The District was awarded a grant extension in 2022 in order to utilize the maximum amount of grant funds allotted since COVID impacted the Districts ability to recruit and utilize grant funding during that period. The District has applied for two additional grants for this fiscal year including: Deschutes and Jefferson County Homeland Security grants for replacing/adding emergency generators to power each of the District’s fire stations in the event of a long-term emergency outage. This budget also assumes the award of two Oregon Office of State Fire Marshal grants that will help supplement staffing.

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 seven engine company responses last year, which was an increase over previous year.



## GENERAL OPERATING FUND REVENUE BUDGET DETAIL

2023/2024 Fiscal Year

### Revenue by Account

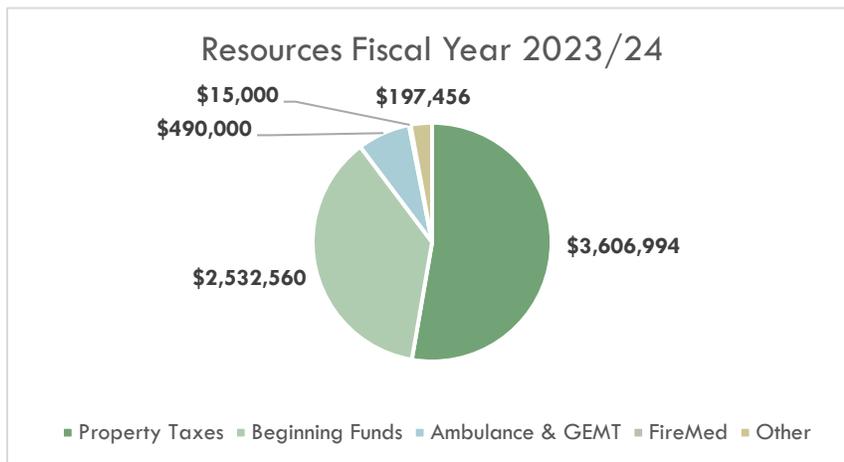
#### General Operating Fund

		2020/21	2021/22	2022/23	Proposed 2023/24	Approved 2023/24	Adopted 2023/24
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-01-0-40100	Property Taxes-Current	2,879,497	3,070,818	3,240,174	3,556,994	3,556,994	3,556,994
1-01-0-40200	Property Taxes-Prior	55,202	54,645	50,000	50,000	50,000	50,000
1-01-0-41100	Ambulance Revenue	471,034	459,746	390,000	450,000	450,000	450,000
1-01-0-41110	GEMT Revenue	129,412	57,038	40,000	40,000	40,000	40,000
1-01-0-41200	Other Fees for Service	10,598	10,401	11,715	11,856	11,856	11,856
1-01-0-42100	Fire Med Subscriptions	17,224	15,022	15,000	15,000	15,000	15,000
1-01-0-43100	Interest Income	20,840	17,874	15,000	75,000	75,000	75,000
1-01-0-44100	Grant Revenue	322,991	166,382	151,095	40,500	40,500	40,500
1-01-0-44200	Donations Received	16,609	29,234	10,000	10,000	10,000	10,000
1-01-0-44300	Conflagration Revenue	-	9,257	50,000	50,000	50,000	50,000
1-01-0-45000	Miscellaneous Revenue	21,061	80,710	10,100	10,100	10,100	10,100
1-01-0-49990	Beginning Fund Balance	1,646,877	1,751,757	1,858,373	2,532,560	2,532,560	2,532,560
<b>Total GENERAL FUND REVENUE</b>		<b>5,591,345</b>	<b>5,722,884</b>	<b>5,841,457</b>	<b>6,842,010</b>	<b>6,842,010</b>	<b>6,842,010</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>3,556,994</b>	
	Deschutes County -Assumes 5.1% increase in taxable assessed value and a 96% collection rate		3,271,901
	Jefferson County -Assumes 3.3% increase in taxable assessed value and a 96% collection rate		285,093
<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>450,000</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>11,856</b>	
	Fire Contracts		4,856
	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>75,000</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>40,500</b>	
	OR Office of State Fire Marshal WFS Staffing Grant		35,000
	OR office of State Fire Marshal Engine Grant		3,500
	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>2,277,199</b>	
	Includes all unspent dollars from the prior fiscal year including prior contingencies and reserves.		



## **SIGNIFICANT BUDGETARY CHANGES**

**Ambulance Revenue.** The District is working through an ordinance update, which may increase the ambulance rates for the District in order to maximize revenue from commercial insurance payors, and to be in line with other Central Oregon agencies providing the same service.

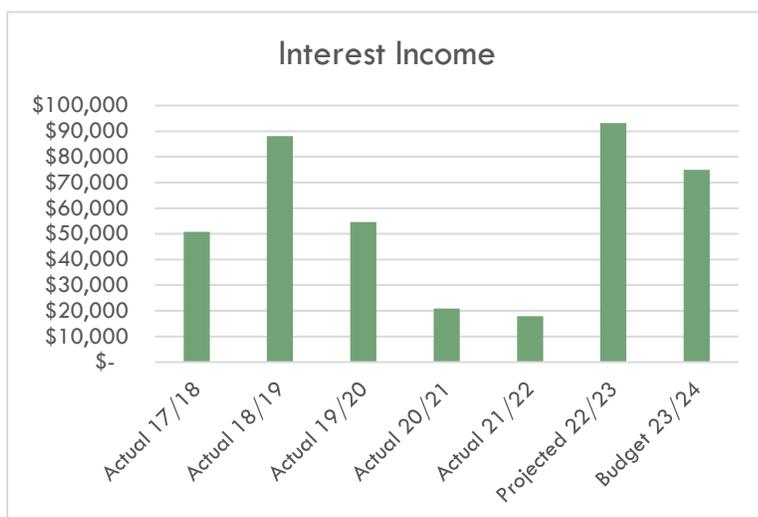
**GEMT.** The District received funds for the Ground Emergency Medical Transport Program in FY 22/23 in the amount of \$43,311 as of 4/30/23, which consisted mostly of Coordinated Care Organization (CCO) transports. This was a new program that funded during FY 21 and is expected to continue this FY in addition to the Fee for Service (FFS) program. The number of (FFS) transports declined for the third year in a row, therefore the District does not anticipate receiving a large payment for GEMT in this budget related to the FFS program, but does anticipate continued funding of the CCO program. The District expects to receive FY 22 (FFS) revenue prior to June 30, 2023.

**Interest Income.** Interest rates increased steadily during FY 22/23 with the LGIP and are currently at 3.75% as of April 30, 2023. As a result, interest income increased significantly over what was budgeted.

**Grant Revenue.** The District anticipates receiving the following grants during this budget: Oregon Office of State Fire Marshal (OSFM) Wildfire Staffing grant in the amount of \$35,000; Oregon Office of State Fire Marshal Engine grant in the amount of \$3,500; The District also anticipates receiving an Oregon Department of Transportation grant for its car seat safety program for \$2,000.

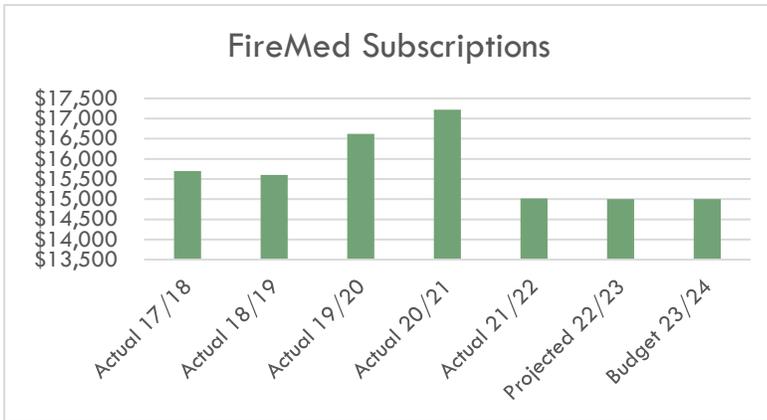
**Conflagration Revenue.** These are funds received to reimburse the District for staff and equipment sent for conflagrations outside the District. The District received \$18,562 for one conflagration to the Rum Creek Fire in FY 22/23. As it is difficult to know if the District will be called out on 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 sales of surplus equipment, clothing sales and other miscellaneous income.



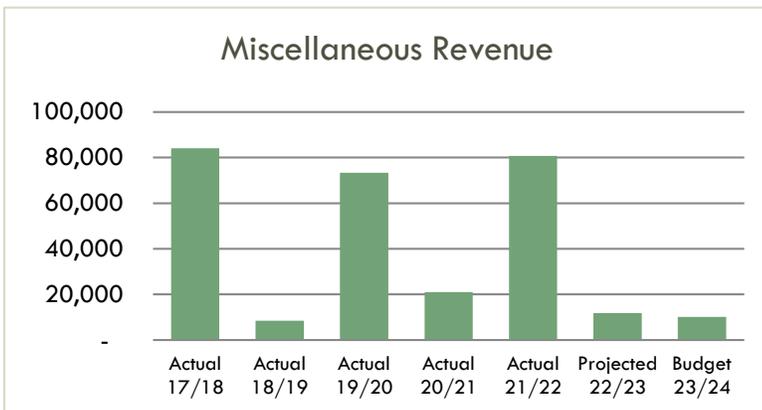
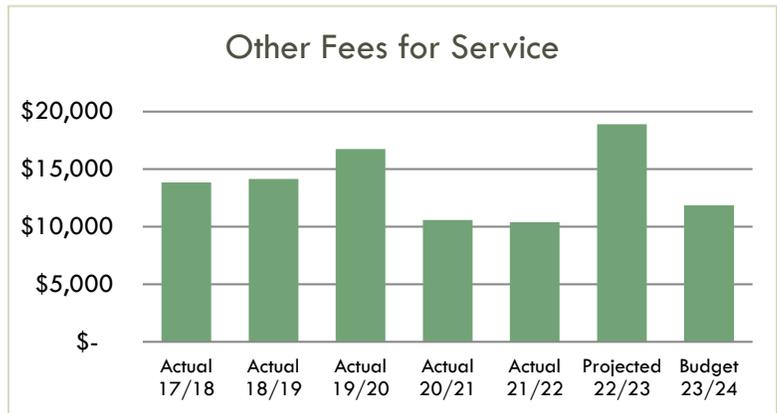
The following graphs portray a historical view of the other revenue categories:

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



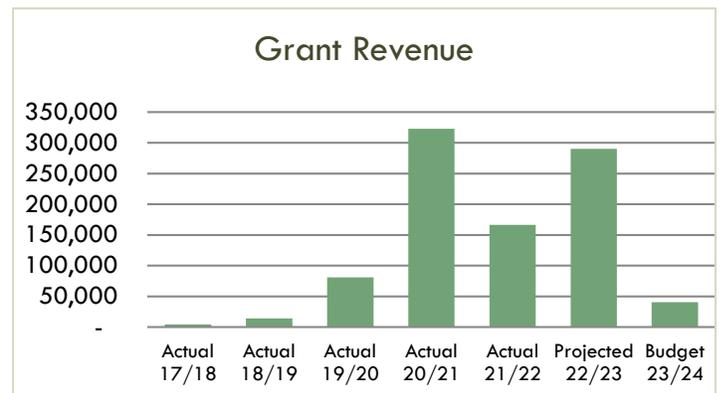
The District contracts with Life Flight to administer its FireMed subscriptions for a 25% administration fee charged by Life Flight. Subscriptions are expected to hold steady this year. Subscribers are allowed \$0 copay for ambulance transports from the District. The District is still able to collect 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 in the prior year and the District saw an influx of registrations, address signs and community room reservations which increased this category for FY 22/23.



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 23/24, 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 spend \$151,095 for the Volunteer R&R Grant in FY 22/23, but was able to maximize expenditures after receiving a grant extension from FEMA. The District anticipates receiving four grants in the general fund during FY 23/24.



## 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. 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 (PICTURED RIGHT) ALONG WITH BOARD PRESIDENT KRISTIE MILLER (LEFT) WAS PRESENTED THE PRESIDENTS AWARD FROM THE OREGON FIRE CHIEFS ASSOCIATION AT THEIR SPRING AWARDS BANQUET – APRIL 2023.**

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 23/24:

- A working group will submit a report to the fire chief by December 31, 2023 identifying strategies to enhance communication within the fire district.
- Establish a process for reviewing and updating policies every three years by June 30, 2024.

### **BUDGET SUMMARY FOR ADMINISTRATION**

<b>Expenditures</b>	<b>2020/21 Actual</b>	<b>2021/22 Actual</b>	<b>2022/23 Budget</b>	<b>2023/24 Proposed</b>
Personnel Services	\$460,214	\$470,143	\$542,209	\$640,279
Materials and Services	\$211,368	\$190,164	\$217,154	\$251,742
Capital Outlay	\$1,115	\$5,174	\$22,696	\$0
<b>TOTAL</b>	<b>\$672,697</b>	<b>\$665,481</b>	<b>\$782,059</b>	<b>\$892,021</b>

### **SIGNIFICANT BUDGETARY CHANGES**

- **Fire Chief.** The District's Fire Chief will retire as of June 30, 2024. Additional funds have been set aside in the District's budget this fiscal year for the hiring process as well as one-month of salary overlap between the new and existing fire chiefs. In addition, the District completed a comprehensive salary and benefits study in early 2023. As a result, this position was found to be below average in salary compared to similar positions, and is expected to be renegotiated in June to increase the salary. This position also receives 1% longevity for at least ten years of service.
- **Hybrid Executive Assistant/Finance Manager.** The District completed a comprehensive salary and benefits study in early 2023. As a result, this position was found to be below average in salary compared to similar positions and was the salary schedule was adjusted to reflect a 9.5% increase. This position will also receive longevity incentive of 3% for twenty years of service to the District.
- **PERS.** New PERS rates take effect on July 1, 2023 and have been reduced as follows: Tier 1/2 reduced 2.13% to 30.33%; OPSRP Police/Fire reduced 0.45% to 27.23%; OPSRP General Service reduced 0.88% to 22.44%.
- **Health Insurance.** Health and dental insurance increased 4%.
- **Worker's Comp Insurance.** The District's workers compensation premiums are expected to increase 25%.
- **Insurance.** The District's property and liability insurance rates have increased 13.2%.

- **Supplies.** Supplies have increased due to one-time purchase of replacement of office furniture, human resources software module to add to the District’s financial software program and replacement computers per the District’s computer replacement plan.
- **Travel/Lodging.** Travel and lodging have increased to cover expenses related to fire chief moving expenses if needed for the new fire chief.
- **Uniforms.** Uniforms increased to cover the cost of a new class A uniform for a new fire chief and full uniform package.

**DISTRICT PERS RATE HISTORY**

	Employee 6%	Tier 1 / Tier 2	OPSRP	
			Police/Fire	General Service
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%
FYs 2023/25	6%	30.33%	27.23%	22.44%

The PERS rates for FY’s 2021/23 were stabilized somewhat when the District joined the State and Local Government Rate Pool (SLGRP) (a pool of special districts in Oregon) rather than relying on the District’s sole experience. The side account value deposited in 2019 was valued at \$1,500,000 and as of 12/31/2021 (last valuation date) was \$1,744,266.

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 two 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 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
Fire Chief	1	1	1	1	1
Fire Safety Manager	0.50	0.50	0.50	0.50	0.50
Finance Manager	0.40	0.00	0	0	0
Administrative Assistant	0	0	0	0	0
Office Assistant	0.10	0.30	0.60	0.50	0.50
Hybrid Exec. Asst./Fin. Mgr.	1	1	1	1	1
<b>TOTAL</b>	<b>3.00</b>	<b>2.80</b>	<b>2.80</b>	<b>3.00</b>	<b>3.00</b>

**Administration Cost Center Performance Measures**

PERFORMANCE MEASURE	GOAL	2020	2021	2022
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%	*64%	*0%	*50%
A4. Number of Firewise Community certificates awarded	Add 1 Annually	*1	*0	*0
A5. Number of fire and life safety evaluations of businesses performed	100/Year	*18	*14	*12
A6. Number of false alarms within the District	<49	34	31	47

\*Not met

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 and 2022. 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, 2023. While no new Firewise communities were added in 2022, the District is confident the new OSFM grant-funded firefighter/prevention FTE will help in focusing more efforts on this goal.

Performance Measure \*A5 – The District resumed the business fire and life safety inspection program in 2022 after a hiatus due to COVID. A business self-inspection program is planned to assist with times when operational crews are unable to access businesses on a regular basis. This self-inspection program allows businesses to review a list of fire and life safety recommendations and report back to the Fire District with any concerns or questions.

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 2022.

**Additional Administration Accomplishments for 2022/23**

- Fire Chief Roger Johnson was sworn in for his second term as Director for the Oregon Fire Chiefs Association.
- Executive Assistant/Finance Manager Spor completed her sixth year as President for the Oregon Fire Service Office Administrators.
- Finance Manager Kay Johnson retired after eight years as an employee and then contractor for the District at the end of December 2022.
- 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.



**PICTURED ABOVE: CHIEF JOHNSON PICTURED FOURTH FROM LEFT WAS SWORN IN TO THE OREGON FIRE CHIEFS BOARD OF DIRECTORS IN 2022**



**PICTURED ABOVE: FIRE CORPS CHAIR BEVERLY HALCON (LEFT) AND EXECUTIVE ASSISTANT/FINANCE MANAGER JULIE SPOR (RIGHT) WERE SELECTED TO PARTICIPATE IN A ONE-WEEK EDUCATIONAL EXCHANGE PROGRAM WITH HAMPSHIRE AND ISLE OF WIGHT FIRE AND RESCUE IN THE UK**

**ADMINISTRATION DEPARTMENT BUDGET DETAIL**

2023/2024 Fiscal Year

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

Personnel Services					Proposed	Approved	Adopted
Account	Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Budget	2023/24 Budget	2023/24 Budget
1-11-1-50100	Fire Chief	131,640	132,956	139,604	162,772	162,772	162,772
1-11-1-50200	Fire Safety Manager	33,060	35,005	55,842	55,838	55,838	55,838
1-11-1-50400	Hybrid Fin. Mgr./Exec. Asst.	74,837	86,167	94,029	108,207	108,207	108,207
1-11-1-50500	Office Assistant	11,289	9,770	19,423	27,425	27,425	27,425
1-11-1-51400	Deferred Compensation	15,402	15,556	16,334	19,044	19,044	19,044
1-11-1-52100	PERS	88,759	91,744	105,300	114,135	114,135	114,135
1-11-1-52200	Health Insurance	44,063	44,062	44,062	81,293	81,293	81,293
1-11-1-52300	VEBA	16,000	16,000	20,000	14,000	14,000	14,000
1-11-1-52400	Other Benefits	2,140	2,249	2,264	371	371	371
1-11-1-53100	Payroll Taxes	11,367	12,291	15,350	19,694	19,694	19,694
1-11-1-54100	Worker's Compensation Ins Cloverdale Contract	31,658	24,342	30,000	37,500	37,500	37,500
				-	-	-	-
<b>Total Personnel Services</b>		<b>460,214</b>	<b>470,143</b>	<b>542,208</b>	<b>640,279</b>	<b>640,279</b>	<b>640,279</b>

Materials and Services					Proposed	Approved	Adopted
Account	Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Budget	2023/24 Budget	2023/24 Budget
1-11-2-50100	CPA/Audit	9,450	10,000	10,600	11,236	11,236	11,236
1-11-2-50200	Legal Fees	4,512	8,624	10,000	15,000	15,000	15,000
1-11-2-51100	Insurance	56,722	63,228	70,815	73,780	73,780	73,780
1-11-2-52100	Advertising	1,436	5,724	6,000	6,000	6,000	6,000
1-11-2-53100	Bank Charges	817	1,297	1,200	3,000	3,000	3,000
1-11-2-53200	Postage	852	818	1,000	1,000	1,000	1,000
1-11-2-53300	Contract Services	117,929	72,924	77,875	74,839	74,839	74,839
1-11-2-53400	Supplies	5,208	5,192	10,000	22,050	22,050	22,050
1-11-2-54100	Dues/Subscriptions	6,149	9,216	9,964	10,937	10,937	10,937
1-11-2-55100	Training/Conferences	4,892	6,821	10,500	10,500	10,500	10,500
1-11-2-55200	Travel/Lodging	-	1,877	3,500	14,100	14,100	14,100
1-11-2-55300	Per Diem	-	933	1,000	1,000	1,000	1,000
1-11-2-55400	Business Expense	28	286	1,500	1,000	1,000	1,000
1-11-2-56100	Cell Phone Reimburse	2,935	1,800	1,800	2,400	2,400	2,400
1-11-2-56200	Uniforms	438	1,422	1,400	4,900	4,900	4,900
<b>Total Materials and Services</b>		<b>211,368</b>	<b>190,164</b>	<b>217,154</b>	<b>251,742</b>	<b>251,742</b>	<b>251,742</b>

Capital Outlay		2020/21	2021/22	2022/23	Proposed	Approved	Adopted
Account	Description	Actual	Actual	Budget	2023/24	2023/24	2023/24
		Budget	Budget	Budget	Budget	Budget	Budget
1-11-3-50100	Office Equipment	1,115	4,384	22,696	-	-	-
1-11-3-51100	Office Furniture	-	790	-	-	-	-
<b>Total Capital Outlay</b>		<b>1,115</b>	<b>5,174</b>	<b>22,696</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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>	<b>162,772</b>	
	Fire Chief annual salary based on contract. For 2023/24 salary is \$150,772 and includes a 1% longevity increase. Subject to Board approval		150,772
	One-month salary overlap for new Fire Chief 06/24		12,000
<b>1-11-1-50200</b>	<b>Fire Safety Manager</b>	<b>55,838</b>	
	Half-time Fire Safety Manager wages		
<b>1-11-1-50400</b>	<b>Hybrid Fin. Mgr./Exec. Asst.</b>	<b>108,207</b>	
	Hybrid Finance Manager/Executive Assistant salary. Assumes a step increase based on achievement of educational goals. Also includes 3% longevity pay		
<b>1-11-1-50500</b>	<b>Office Assistant</b>	<b>27,425</b>	
	Office Assistant wages assumes average of 20 hours per week		
<b>1-11-1-51400</b>	<b>Deferred Comp</b>	<b>19,044</b>	
	Employer pays 6.2% into Fire Chief’s 457 Deferred Comp account in lieu of social security		10,092
	Additional deferred compensation per Fire Chief’s contract at 5.5%		8,952
<b>1-11-1-52100</b>	<b>PERS (Public Employees Retirement System)</b>	<b>114,135</b>	
	Fire Chief 30.33% + Additional for new F.C. Overlap		50,087
	Fire Safety Manager 30.33%		16,936
	Hybrid EA/FM 30.33% plus 6% employee portion		39,312
	Office Assistant 22.44% plus 6% employee portion		7,800
<b>1-11-1-52200</b>	<b>Health Insurance</b>	<b>81,293</b>	
	Fire Chief health, dental, vision, Life, STD, LTD		19,834
	Hybrid Fin. Mgr./Exec. Asst. health, dental, vision, Life, STD, LTD		27,749
	Fire Safety Manager health, dental, vision, Life, STD, LTD		19,834
	Office Asst. health, dental, vision, Life, STD, LTD (50% employer paid)		13,876

<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>14,000</b>	
	Fire Chief VEBA contribution for health related reimb.		4,000
	Fire Safety Mgr. VEBA contribution		4,000
	Executive Asst VEBA contribution		6,000
<b>1-11-1-52400</b>	<b>Other Benefits</b>	<b>371</b>	
	AD&D Insurance @ \$48/yr. for four employees		192
	Costco membership @ \$60/yr. for Fire Chief, Exec Asst.		120
	Employee Assistance Program four employees @\$14.63		59
<b>1-11-1-53100</b>	<b>Payroll Taxes</b>	<b>19,695</b>	
	Fire Chief Medicare taxes @ 1.45%, Worker's Benefit Fund (WBF) \$0.011/hr. and Paid Leave OR (PLO) 0.6%		3,766
	Fire Safety Mgr. FICA taxes @ 7.65%, WBF and PLO		4,607
	Fin. Mgr./Exec. Asst. FICA taxes @ 7.65%, WBF and PLO		9,012
	Office Asst FICA taxes @ 7.65%, WBF and PLO		2,310
<b>1-11-1-54100</b>	<b>Worker's Compensation Insurance</b>	<b>37,500</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><u>640,279</u></b>	
	<b><u>MATERIALS AND SERVICES</u></b>		
<b>1-11-2-50100</b>	<b>CPA/Audit</b>	<b>11,236</b>	
	CPA audit fees and State of Oregon audit fees		
<b>1-11-2-50200</b>	<b>Legal Fees</b>	<b>15,000</b>	
	Attorney services		
<b>1-11-2-51100</b>	<b>Insurance</b>	<b>73,780</b>	
	Liability Insurance for all District property.		18,324
	Auto and Property Insurance (Earthquake, flood, etc.).		54,417
	Crime Coverage		1,039
<b>1-11-2-52100</b>	<b>Advertising</b>	<b>6,000</b>	
	Legal notices, employment notices & preparedness campaigns (spring and fall)		
<b>1-11-2-53100</b>	<b>Bank Charges</b>	<b>3,000</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		

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
<b>1-11-2-53300</b>	<b>Contract Services</b>	<b>74,839</b>	
	Ambulance billing services		13,416
	Accounting software support		4,248
	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		1,000
	SDAO Fire Chief Recruitment Consulting Services		5,000
	WFOA Fire Chief Recruitment Consulting Services		8,500
	Other Consultative Services		3,000
	Milliman Actuarial Calculation Fee		1,000
	Payroll Service Fees		3,000
	Other misc. administrative services/fees		809
	GEMT Fees		15,000
<b>1-11-2-53400</b>	<b>Supplies</b>	<b>22,050</b>	
	Board meeting and budget meeting supplies		500
	Replacement Office Chairs		3,000
	Office supplies		6,250
	Kitchen supplies		1,500
	Software		5,050
	Fire Safety Manager supplies		1,350
	Small office equipment		400
	Replacement computers IDs 1202, 1203 plus office suite		4,000
<b>1-11-2-54100</b>	<b>Dues/Subscriptions</b>	<b>10,937</b>	
	SDAO Dues (Special Districts Association of Oregon)		3,500
	Adobe Pro Software Subscription – Fire Safety Mgr.		240
	Chamber of Commerce		146
	Kiwanis Club		170
	COFCA Dues (Central Oregon Fire Chiefs Association)		120
	OFCA Dues (Oregon Fire Chiefs Association)		85
	OFMA Dues (Oregon Fire Marshals Association)		65
	Oregon Corporation annual fee		50
	IAFC dues (International Association of Fire Chiefs)		478
	FC/FSM		
	OFSOA Dues (Oregon Fire Service Office Administrators)		40
	GFOA Dues (Government Finance Officers Association)		160
	Costco Membership		120
	The Bulletin subscription		364
	Network Solutions Web Forwarding Subscription		16
	NFPA (National Fire Protection Agency) dues/stds. sub.		1,725
	PO Box Fee 701/704		345
	Zoom Subscription		1900
	Amazon Prime Business		179
	Government Ethics		550

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
	Survey Monkey		384
	ID123 ID Card Software Subscription		300
<b>1-11-2-55100</b>	<b>Training/Conferences</b>	<b>10,500</b>	
	Fire Chief (WUI, OFCA)		1,150
	Fire Safety Manager (OFMA)		850
	Finance Mgr./Exec. Asst. (OFSOA, GFOA)		500
	Tuition for Finance Manager/Exec. Asst.		6,000
	Other Training		2,000
<b>1-11-2-55200</b>	<b>Travel/Lodging (out-of-District)</b>	<b>14,100</b>	
	Fire Chief		1,300
	Fire Safety Manager		1,300
	Executive Assistant		1,500
	New Fire Chief Moving Expenses		10,000
<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>1,000</b>	
	Board members		300
	Fire Chief		400
	Fire Safety Manager		200
	Executive Assistant		100
<b>1-11-2-56100</b>	<b>Cell Phone Reimbursement</b>	<b>2,400</b>	
	Fire Chief		600
	Executive Assistant		600
	Fire Safety Manager		600
	Office Assistant		600
<b>1-11-2-56200</b>	<b>Uniforms</b>	<b>4,900</b>	
	Fire Chief Replacement plus new Fire Chief Class A incl.		4,250
	Executive Assistant		250
	Fire Safety Manager		400
	<b>TOTAL MATERIALS AND SERVICES</b>	<b>251,742</b>	
	<b>CAPITAL OUTLAY</b>		
<b>1-11-3-50100</b>	<b>Office Equipment</b>	<b>0</b>	
<b>1-11-3-51100</b>	<b>Office Furniture</b>	<b>0</b>	
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</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 implemented recommendations from the feasibility study of Basic Life Support (BLS) transport program and Staffing Needs Assessment during the 22/23 fiscal year. As a result, funding continues in this Department for wages and benefits. In addition, this budget assumes the award of two grants for enhanced staffing including the OFSM Wildfire Staffing grant and the OSFM Fire Service Capacity grant. If awarded, the OSFM Wildfire Staffing grant would add three part-time firefighter/EMT's to the daily staffing and one FTE firefighter/EMT. 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:

- A working group will submit a report to the fire chief by December 31, 2023 identifying strategies to enhance communication within the fire district.
- Establish a process for reviewing and updating policies every three years by June 30, 2024.
- Strengthen grant writing capabilities by training one additional person to support grant writing efforts.
- All career operational staff and resident volunteers will be capable of performing home wildfire risk assessments.
- Collaborate with Black Butte Ranch and Cloverdale Fire Districts to identify opportunities for enhanced coordination and service delivery.
- Establish an employee retention working group to identify strategies to enhance volunteer and career employee retention rates that will deliver recommendation to the Fire Chief by March 1, 2024.

The District is similar to most modern fire departments in that the majority of 911 emergency calls are for a medical emergency. In 2022, 74% of all emergency 911 calls received were for a medical emergency. All career firefighters are paramedics. Many volunteer firefighters and administrative staff are also certified as paramedics or emergency medical technicians (EMTs).

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 maintain current certifications. Twelve new career certifications were earned in 2022 along with 53 volunteer certifications.

**BUDGET SUMMARY FOR OPERATIONS**

<b>Expenditures</b>	<b>2020/21 Actual</b>	<b>2021/22 Actual</b>	<b>2022/23 Budget</b>	<b>2023/24 Budget</b>
Personnel Services	\$1,738,938	\$1,793,122	\$2,126,183	\$2,336,518
Materials and Services	\$129,132	\$119,650	\$183,284	\$192,025
Capital Outlay	\$216,723	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$2,084,793</b>	<b>\$1,912,772</b>	<b>\$2,309,467</b>	<b>\$2,528,543</b>

**NEW BUDGETARY SIGNIFICANT CHANGES**

- **Compensation Increases.** The District completed a comprehensive salary and benefits study in early 2023. As a result, several operational positions were found to be below average in salary compared to similar positions, and positions within the salary schedule were adjusted to reflect the following changes: Engineer/Medic increased 4%; Shift Commander increased 1.5%; Deputy Chief increased 5.5%. In addition, three Shift Commanders will receive longevity pay in this budget.
- **Enhanced Staffing.** Salary has been added to this Department to continue funding the part-time EMTs hired as recommended from a staffing analysis completed in FY 22/23. In addition, this budget assumes hiring at least one FTE to support operations staffing, fire prevention and project management funded as a cost-share through an Oregon Office of State Fire Marshal Oregon Fire Service Capacity grant program.
- **VEBA.** Increased for this budget based on employees shifting from couple to family plans.
- **Fire Overtime.** This line item has been increased due to wage increases within this department.
- **Data Management.** Staff has allocated funds to add a module to the Vector Solutions software that will help with company performance and employee performance evaluations.
- **Fees/Recert/Licensing.** This has been decreased due to this fiscal year being an off-cycle renewal period for most of emergency response staffing.
- **Fire Equipment Supplies.** decreased funding because of several one-time purchases in FY 22/23.
- **Uniforms.** Increased funding for one-time purchase of Class A uniforms for Fire Medics and full uniform complement for new employees.
- **Personal Protective Equipment.** Increased funding to include \$9,941 for new fire chief and new employee turnouts.



MEDIC 771 AND CREW FROM BLACK BUTTE RANCH FIRE DEPARTMENT PREPARE TO TRANSFER A PATIENT TO LIFE FLIGHT AT BLACK BUTTE RANCH BALLFIELD LANDING ZONE

### OPERATIONS PERSONNEL SUMMARY

Position	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
Deputy Chief of Operations	1	1	1	1	1
Enhanced Staffing	0	0	0	1	2.48
Shift Commanders	3	3	3	3	3
Firefighter/Paramedics	6	6	6	6	6
<b>TOTAL</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>11</b>	<b>12.48</b>

### OPERATIONS INCIDENT SUMMARY

Type of Emergency Incidents	2017	2018	2019	2020	2021	2022
Fire-Related	42	89	31	34	51	31
Emergency Medical Service	816	862	857	834	965	1,064
Hazardous Condition	18	16	12	4	10	18
Public Service Calls	94	30	72	69	99	33
Good Intent Calls	158	112	34	68	54	50
False Alarms	49	41	33	34	31	47
Other Calls	3	13	2	88	13	181
<b>TOTAL INCIDENT COUNT</b>	<b>1,180</b>	<b>1,163</b>	<b>1,041</b>	<b>1,131</b>	<b>1,223</b>	<b>1,424</b>

## **STANDARDS OF COVER MEASUREMENTS**

The Sisters-Camp Sherman Fire District (District) first adopted a Standards of Coverage for Emergency Response (SOC) in 2013. Since the initial adoption of the SOC, the District faced challenges with measuring the ability of the organization to meet its adopted planned performance measures and targets. An updated plan was adopted in 2019 and improvements in data collection have enhanced the District's ability to measure performance against planned performance measures. The District continues to provide an exceptional level of service for its citizens. The SOC provides measurable goals for performance that the Board of Directors has determined to be the minimum level of service for the community.

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.

STATION 703 VOLUNTEER FIREFIGHTERS PICTURED FROM LEFT TO RIGHT: CAPTAIN MYERS, FF HARBERT, FF TERWILLIGER, FF RENGGLI, FF CRAMER, FF HILL AND CAPTAIN WARD



**Operations Cost Center Performance Measures**

PERFORMANCE MEASURE	GOAL	2020	2021	2022
<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%	81% 81% 82%	99% 98% 100%	98% 99% 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 83% 100%	100% 100% 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%	100% 100% 100%	100% 100% 100%	*0 Calls *0 Calls 100%
<b>O4. Percent of 911 calls handled with District resources</b>	95%	98%	98%	98%
<b>O5. Percent of Personnel Callbacks (7PC) are Covered</b>	75%	*62%	*57%	*58%
<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	9 54	9 46	12 53

\*Not met

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 2022.

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 2022.

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 two of these response areas did not have any qualifying responses, and in the third area for structure fire calls standards were met for 2022.

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 2022.

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. This category only included seven months of data due to a change in the reporting template at the beginning of 2022.

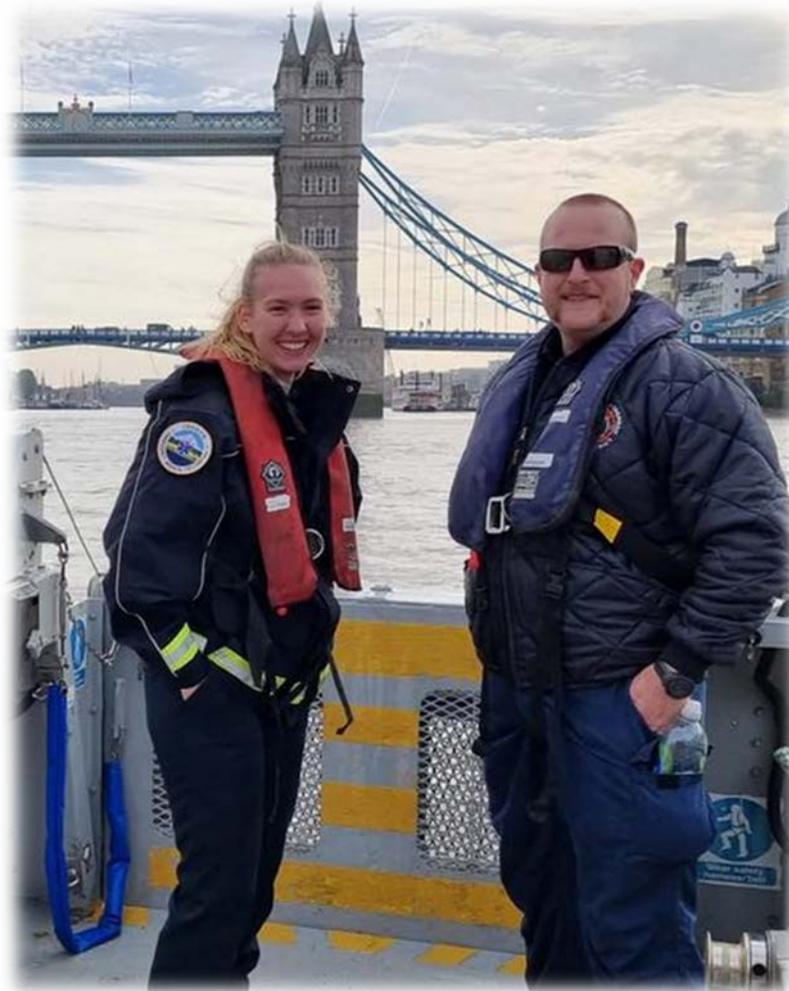
Performance Measure O6 – It is a goal of the District for career and volunteer personnel to maintain 100% of current certifications. This goal was met for 2022.

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 2022.



### **Additional Operations Accomplishments in 2022/23**

- 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.
- Engineer/Paramedic John Cunningham was hired in July 2022 to fill a vacancy on A-Shift when Captain Meredith was promoted to Shift Commander.
- Rachel Ulm was hired as a full-time permanent firefighter/paramedic employee on C-Shift after filling in on a temporary basis for six months.
- Deputy Chief Tim Craig completed his Chief Fire Officer (CFO) and his Chief Training Officer (CTO) designations through the Center for Public Safety Excellence.



**FIREFIGHTERS ULM (LEFT) AND WARD (RIGHT) PICTURED OUT ON THE LONDON FIRE BRIGADE BOAT DURING AN INTERNATIONAL EXCHANGE WITH HAMPSHIRE AND ISLE OF WIGHT FIRE AND RESCUE SERVICES**

# OPERATIONS DEPARTMENT BUDGET DETAIL

2023/24 Fiscal Year

## Expenditures by Account

### General Operating Fund

Personnel Services					Proposed	Approved	Adopted
Account	Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Budget	2023/24 Budget	2023/24 Budget
1-12-1-50100	Deputy Chief of Operations	118,321	122,397	127,293	134,294	134,294	134,294
1-12-1-50200	Shift Commanders	307,367	307,135	313,866	326,489	326,489	326,489
1-12-1-50300	Firefighter/Paramedics	457,624	463,573	496,662	505,995	505,995	505,995
1-12-1-50400	Enhanced Staffing	-	-	107,636	254,864	254,864	254,864
1-12-1-51200	AIC Pay	1,805	1,267	3,000	3,000	3,000	3,000
1-12-1-51400	Deferred Comp	65,146	64,025	79,955	91,080	91,080	91,080
1-12-1-51500	Overtime-Fire	105,200	110,767	110,000	115,500	115,500	115,500
1-12-1-51501	Overtime-Training	16,651	21,800	30,000	30,000	30,000	30,000
1-12-1-51502	Overtime-Conflag	1,716	2,848	50,000	50,000	50,000	50,000
1-12-1-51600	FLSA	19,759	19,621	20,876	21,441	21,441	21,441
1-12-1-51700	Holiday Pay	22,848	19,353	30,269	27,445	27,445	27,445
1-12-1-52100	PERS	341,755	367,485	434,086	425,074	425,074	425,074
1-12-1-52200	Health Insurance	208,079	213,579	230,699	252,041	252,041	252,041
1-12-1-52300	VEBA	46,000	50,000	60,000	56,000	56,000	56,000
1-12-1-52400	Other Benefits	10,049	10,005	11,577	10,862	10,862	10,862
1-12-1-53100	Payroll Taxes	16,617	19,267	20,265	32,432	32,432	32,432
1-12-1-53200	Cloverdale Contract		0	-	-	-	-
<b>Total Personnel Services</b>		<b>1,738,938</b>	<b>1,793,122</b>	<b>2,126,183</b>	<b>2,336,518</b>	<b>2,336,518</b>	<b>2,336,518</b>



**FIREFIGHTERS MILLAR AND JONES PROVIDING STUDENTS WITH AN OVERVIEW OF EMS SKILLS DURING A SISTERS HIGH SCHOOL HEALTH CLASS VISIT**

Sisters-Camp Sherman Rural Fire Protection District

Materials and Services					Proposed	Approved	Adopted
Account	Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Budget	2023/24 Budget	2023/24 Budget
1-12-2-50100	Data Management	7,205	8,051	12,804	17,128	17,128	17,128
1-12-2-50200	Instructors	3,875	2,221	7,500	7,500	7,500	7,500
1-12-2-50300	Training Materials	1,076	2,440	3,000	3,000	3,000	3,000
1-12-2-51100	Mapping/Framing	-	-	1,500	1,500	1,500	1,500
1-12-2-52100	Immunizations/Tests	330	5,227	6,000	6,000	6,000	6,000
1-12-2-52200	Health & Safety	517	-	2,500	2,500	2,500	2,500
1-12-2-52300	Fees/Recert/License	4,270	4,122	6,300	3,500	3,500	3,500
1-12-2-53400	Supplies-EMS	38,924	34,902	38,000	40,000	40,000	40,000
1-12-2-53401	Supplies-Training	3,169	4,913	4,000	4,000	4,000	4,000
1-12-2-53402	Supplies-Fire Equipment	4,135	6,966	16,524	6,300	6,300	6,300
1-12-2-54100	Dues/Subscriptions	1,435	1,272	1,156	1,156	1,156	1,156
1-12-2-55100	Training/Conferences	4,541	7,051	10,000	11,000	11,000	11,000
1-12-2-55200	Travel/Lodging	502	7,058	7,500	7,500	7,500	7,500
1-12-2-55300	Per Diem	143	2,434	4,500	4,500	4,500	4,500
1-12-2-55400	Business Expense	1,489	1,167	4,650	4,650	4,650	4,650
1-12-2-56100	Cell Phone Reimburse	7,650	5,700	6,600	6,600	6,600	6,600
1-12-2-56200	Uniforms	13,906	14,145	19,750	24,750	24,750	24,750
1-12-2-56300	Personal Protective Equip	35,965	11,981	31,000	40,441	40,441	40,441
<b>Total Materials and Services</b>		<b>129,132</b>	<b>119,650</b>	<b>183,284</b>	<b>192,025</b>	<b>192,025</b>	<b>192,025</b>

Capital Outlay					Proposed	Approved	Adopted
Account	Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Budget	2023/24 Budget	2023/24 Budget
1-12-3-50100	Training Equipment	-	-	-	-	-	-
1-12-3-51100	Medical Equipment	-	-	-	-	-	-
1-12-3-52100	Fire Equipment	-	-	-	-	-	-
1-12-3-52200	SCBA Bottles	216,723	-	-	-	-	-
<b>Total Capital Outlay</b>		<b>216,723</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



LIVE FIRE TRAINING EXERCISE 2022

**OPERATIONS 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>1-12-1-50100</b>	<b>Deputy Chief of Operations</b> Annual salary for Deputy Chief of Operations	<b>134,294</b>	
<b>1-12-1-50200</b>	<b>Shift Commanders</b> Shift Commander #1 Shift Commander #2 Shift Commander #3	<b>326,489</b>	112,529 111,436 102,524
<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>505,995</b>	87,606 87,606 87,606 87,606 75,618 79,555
<b>1-12-1-54500</b>	<b>Enhanced Staffing</b> New Hybrid EMT/Project Mgr. FTE OSFM WFS Grant Employees (Inc. sal/payroll taxes) OSFM Fire Service Capacity Grant FTE (inc. sal/payroll taxes) General Enhanced Staffing	<b>254,864</b>	84,977 35,000 130,387 4,500
<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>91,080</b>	
<b>1-12-1-51500</b>	<b>Overtime-Fire</b> Fire Overtime for career staff	<b>115,500</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-Conflagration</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>21,441</b>	

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
<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>27,445</b>	
<b>1-12-1-52100</b>	<b>PERS (Public Employees Retirement System)</b> Deputy Chief 30.33% + 6% employer paid employee portion Career Staff 27.23% - 30.33% + 6% employer paid employee portion.	<b>425,074</b>	48,789 376,285
<b>1-12-1-52200</b>	<b>Health Insurance</b> Deputy Chief health, dental, vision, life, LTD, STD Shift Commander #1 Shift Commander #2 Shift Commander #3 Firefighter/Paramedic #1 Firefighter/Paramedic #2 Firefighter/Paramedic #3 Firefighter/Paramedic #4 Firefighter/Paramedic #5 Firefighter/Paramedic #6 New Hybrid EMT/Project Mgr. FTE Additional for Enhanced Staffing	<b>252,041</b>	26,870 26,870 9,065 26,870 15,906 26,870 26,870 26,870 9,065 18,955 26,870 10,960
<b>1-12-1-52300</b>	<b>VEBA (Voluntary Employees' Beneficiary Association)</b> Deputy Chief VEBA contrib. for health related reimb. Shift Commander #1 Shift Commander #2 Shift Commander #3 Firefighter/Paramedic #1 Firefighter/Paramedic #2 Firefighter/Paramedic #3 Firefighter/Paramedic #4 Firefighter/Paramedic #5 Firefighter/Paramedic #6 New Hybrid EMT/Project Mgr. FTE Additional for Enhanced Staffing	<b>56,000</b>	6,000 6,000 2,000 6,000 4,000 6,000 6,000 6,000 2,000 4,000 6,000 2,000
<b>1-12-1-52400</b>	<b>Other Benefits</b> Life Insurance @ \$12.08/mo. S/T Disability @ \$20.70/mo. L/T Disability @ \$40.51/mo. AD&D Insurance @ \$48/yr. Costco membership @ \$60/yr.	<b>10,862</b>	1,595 2,732 5,347 528 660
<b>1-12-1-53100</b>	<b>Payroll Taxes</b> Deputy Chief Medicare taxes @ 1.45%, WBF, PLO 0.6% Career Staff Medicare taxes @ 1.45%, WBF, PLO 0.6%	<b>32,432</b>	2,768 29,664
<b>TOTAL PERSONNEL SERVICES</b>		<b>2,336,518</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 and Evaluations software add-on.	<b>17,128</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 Operational Staff	<b>6,000</b>	
<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) EMR Relicense (every two years) OR CLIA Fees (every two years) Other Misc. Fees	<b>3,500</b>	600 625 300 350 230 180 1,215
<b>1-12-2-53400</b>	<b>Supplies - EMS</b> Medical supplies	<b>40,000</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	<b>6,300</b>	5,500 800
<b>1-12-2-54100</b>	<b>Dues/Subscriptions</b> OFCA Dues (Oregon Fire Chiefs Association) WFCA Dues (Western Fire Chiefs Association) IAFC dues (International Association of Fire Chiefs) ECEMS Dues COFIA Dues (Central OR Fire Instructors Association) Other Misc. dues/subscriptions	<b>1,156</b>	85 85 335 200 100 351

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
<b>1-12-2-55100</b>	<b>Training/Conferences</b>	<b>11,000</b>	
	Deputy Chief		2,500
	Career Staff		7,500
	CORE 3 Training Site Contribution		1,000
<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./Hybrid EMT/Prog. Mgr.		2,400
	Firefighter/Paramedics (6) @ \$50/mo.		3,600
<b>1-12-2-56200</b>	<b>Uniforms</b>	<b>24,750</b>	
	Deputy Chief		500
	Career staff and volunteers		16,250
	Class A Uniforms – Fire Medics		6,000
	OSFM Fire Service Capacity Grant FTE		2,000
<b>1-12-2-56300</b>	<b>Personal Protective Equipment (PPE)</b>	<b>40,441</b>	
	Turnouts, boots, and other PPE.		31,000
	Turnouts for new Fire Chief and OSFM Fire Service Capacity Grant FTE		9,441
	<b>TOTAL MATERIALS AND SERVICES</b>	<b>192,025</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 three 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>2020/21 Actual</b>	<b>2021/22 Actual</b>	<b>2022/23 Budget</b>	<b>2023/24 Budget</b>
Personnel Services	\$22,779	\$18,192	\$27,264	\$26,775
Materials and Services	\$177,290	\$206,139	\$264,504	\$341,799
Capital Outlay	\$1,163	\$10,824	\$10,685	\$0
<b>TOTAL</b>	<b>\$201,232</b>	<b>\$235,155</b>	<b>\$302,453</b>	<b>\$368,574</b>

### **NEW BUDGETARY SIGNIFICANT CHANGES**

- **Utilities.** Utilities has been increased for this budget due to rising costs of electricity and propane.
- **Fuel.** Increased due to the rising costs of fuel for fleet.
- **Contract Services Facilities.** Several items within this category have been increased or added, including some one-time maintenance items:
  - Generator service contract fees increased.
  - A one-time fee of \$3,000 was allocated for bay door painting at Station 701.
  - A cleaning contract was put into place for maintenance of the administration building at \$4,500 annually.
  - A one-time fee of \$7,794 was allocated to add Omron laser eyes which will be installed on all bay doors at Station 701 as recommended by the District's Safety Committee.
  - A maintenance agreement was added for service of the bay doors at all stations for \$1,678.
  - \$5,000 was added for unexpected maintenance of facilities.
  - A one-time fee of \$8,500 was allocated to repair an ice-damming issue near the Station 701 propane tank.

- A one-time fee of \$7,500 was budgeted to add station identification lettering at Stations 703 and 704.
- **Contract Services Vehicles.** This budget includes regular maintenance and the following one-time purchases:
  - \$4,000 for decals for the new engine awarded through an OSFM grant in FY 22/23.
  - Replacement striping for two vehicles in the fleet.
  - ½ of the OSFM Engine Grant award for maintenance of the engine awarded in FY 22/23 for \$1,750.
  - \$8,000 for emergency lights and siren package for the fire safety manager’s vehicle.
- **Facilities Supplies.** This line has been increased to include one-time purchases:
  - \$4,000 for the Station 701 Christmas lights display. This is a carry-forward from FY 22/23 for a project that was planned and not completed.
  - \$1,000 for a hose roller with hitch for Station 704.
  - \$4,599 for a new treadmill for the Station 701 gym.
- **Radio Repair/Replacement.** This budget has been increased to include the following one-time purchases:
  - Five replacement pagers for \$4,500.
  - \$3,500 for radios for engine awarded through OSFM Engine grant in FY 22/23.
  - \$7,700 for mobile and portable radio for the fire safety manager.

**MAINTENANCE PERSONNEL SUMMARY**

Position	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
Mechanic	0.25	0.25	0.25	0.25	0.25
Cleaning Staff	0.10	0.10	0.10	0.10	0.10
General Maintenance	0.40	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>0.75</b>	<b>0.35</b>	<b>0.35</b>	<b>0.35</b>	<b>0.35</b>

**VEHICLES MAINTAINED**

	Station 701	Station 703	Station 704
<b>Ambulances</b>	<b>3</b>	<b>0</b>	<b>0</b>
<b>Fire Engines</b>	<b>2</b>	<b>1</b>	<b>1</b>
<b>Wildland Engines</b>	<b>3</b>	<b>1</b>	<b>1</b>
<b>Water Tenders</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Command Vehicles</b>	<b>4</b>	<b>0</b>	<b>0</b>
<b>Support Vehicles</b>	<b>3</b>	<b>0</b>	<b>0</b>
<b>TOTAL VEHICLES MAINTAINED</b>	<b>16</b>	<b>3</b>	<b>3</b>

## **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 upgrade the Districts door security equipment, add new conference tables to the community room and upgrade the Districts generator to power the entire facility in the event of a long-term emergency power outage. Additionally, funds are included to repaint the parking lines in the bays at the station, adding Omron laser eyes to all bay doors and repair an ice-damming issue near the propane tank.

**Station 703** is located in the Buffalo Road community and includes a bay area and living quarters. There are plans to upgrade the door security system at this station as well as adding station identification lettering out front. Installation of a used generator from Station 701 is also planned to be added to this facility during this fiscal year.

**Station 704** is located in Camp Sherman and includes a bay area and a dormitory. There are plans to upgrade the door security system at this station, as well as adding station lettering out front and purchasing a hose roller with hitch. The addition of a generator is also planned for this fiscal year.



STATION 704 IN CAMP SHERMAN RECEIVED SOME SIGNIFICANT MAINTENANCE UPGRADES IN FY 22/23 INCLUDING ADDING A WINDOW TO THE DORM ROOM, REPLACEMENT OF ROTTING SIDING, EXTERIOR PAINT AND UPDATED PAINT ON THE STATION SIGN. VOLUNTEERS FOR THE DISTRICT COMPLETED THE MAJORITY OF THIS WORK THROUGH WORK PARTIES

**Maintenance Cost Center Performance Measures**

PERFORMANCE MEASURE	GOAL	2020	2021	2022
M1. Number of yearly NFPA 1911 safety and performance inspections on emergency fleet	1	1	1	1
M2. Number of quarterly facility safety inspections				
• Station 701	4	4	4	4
• Station 703		4	4	4
• Station 704		4	4	4

\*Not met

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 2022.

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. All fire stations for the District were inspected quarterly in 2022.



JAMES SCHWARTZ PICTURED LEFT WAS HIRED TO REPLACE PART-TIME MECHANIC TOM WARD AFTER HE RETIRED IN SEPTEMBER 2022.

### **Additional Maintenance Accomplishments in 2022/23**

- The District's part-time mechanic, Tom Ward retired on 9/30/22. A new part-time mechanic, James Schwartz was added to the staff.
- New stacked washer/dryer units were added to Station 701.
- Electrical design was completed for a new backup generator at Station 701.
- New audio/visual equipment was installed at Station 701 in the small training room and the community hall.
- Station 703 received new exterior paint to match the color scheme at Station 701.
- Station 704 saw some big improvements as part of volunteer firefighter recruiting efforts in the Metolius Basin. Improvements included: new bedroom windows in the dorms, cleanup of grounds and building, refinish of the station sign, replacement of rotten exterior siding and exterior painting to match the color scheme at Stations 701 and 703.
- Lucas 2 automated CPR devices were placed in service in the outlying stations (703/704) and new Lucas 3 automated CPR devices were placed in service at Station 701. The new Lucas 3 devices were purchased under a FEMA Assistance to Firefighters grant program.
- The District received a Volunteer Firefighter Assistance (VFA) grant for \$20,000 (\$10,000 match) for purchase of updated VHF radios in primary wildland response vehicles in the fleet.
- A new blade set for the holmatro tool was purchased.
- New five-inch hose was purchased and placed in service on engines 723/724. These vehicles did not previously have large diameter hose.
- A hose bed cover was purchased for engine 726.
- 2.5-inch hose was replaced on several vehicles in the fleet.
- A hydrant adapter was purchased and put into service at Station 704. This is a triamase adapter that allows water to be supplied through a threaded hose in rural settings.



**VOLUNTEER FIREFIGHTER CARRIES A BLOWHARD POSTIVE PRESSURE VENTILATION (PPV) FAN FOR USE AT A LIVE FIRE TRAINING EXERCISE. THE FANS PUSH AIR INTO THE SPACE, CREATING PRESSURE THAT MOVES HEAT, SMOKE OR CONTAMINATED AIR OUT OF AN EXIT POINT**

# MAINTENANCE DEPARTMENT BUDGET DETAIL

2023/2024 Fiscal Year

## Expenditures by Account General Operating Fund

Personnel Services					Proposed	Approved	Adopted
Account	Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Budget	2023/24 Budget	2023/24 Budget
1-13-1-50100	Mechanic	13,571	11,180	16,815	16,640	16,640	16,640
1-13-1-50200	Cleaning Staff	2,171	22,344	3,400	2,500	2,500	2,500
1-13-1-50300	General Maintenance	291	-	-	-	-	-
1-13-1-52100	PERS	5,513	3,629	5,458	6,045	6,045	6,045
1-13-1-53100	Payroll Taxes	1,233	1,040	1,591	1,590	1,590	1,590
<b>Total Personnel Services</b>		<b>22,779</b>	<b>18,192</b>	<b>27,264</b>	<b>26,775</b>	<b>26,775</b>	<b>26,775</b>

Materials and Services					Proposed	Approved	Adopted
Account	Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Budget	2023/24 Budget	2023/24 Budget
1-13-2-50100	Utilities	34,456	39,969	45,000	55,000	55,000	55,000
1-13-2-50200	Communication	18,062	16,959	25,550	28,000	28,000	28,000
1-13-2-50300	Deschutes 911 Service	2,595	8,984	10,700	11,300	11,300	11,300
1-13-2-51100	Fuel	18,006	26,650	30,000	35,000	35,000	35,000
1-13-2-53300	Contract Services-Facilities	22,118	40,185	53,154	76,900	76,900	76,900
1-13-2-53301	Contract Services-Vehicles	31,494	23,588	30,000	48,750	48,750	48,750
1-13-2-53302	Contract Services-EMS	10,603	8,952	10,400	13,000	13,000	13,000
1-13-2-53303	Contract Services-Communic	533	80	1,500	-	-	-
1-13-2-53304	Contract Services-Fire	7,838	8,502	8,500	8,500	8,500	8,500
1-13-2-53400	Supplies-Facilities	12,004	11,861	21,500	27,099	27,099	27,099
1-13-2-53401	Supplies-Vehicles	14,280	16,883	18,000	18,000	18,000	18,000
1-13-2-56200	Radio Repair/Replace	764	1,440	5,700	15,700	15,700	15,700
1-13-2-56300	SCBA Maintenance	4,538	2,086	4,500	4,550	4,550	4,550
<b>Total Materials and Services</b>		<b>177,290</b>	<b>206,139</b>	<b>264,504</b>	<b>341,799</b>	<b>341,799</b>	<b>341,799</b>

Capital Outlay					Proposed	Approved	Adopted
Account	Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Budget	2023/24 Budget	2023/24 Budget
1-13-3-50100	Communications	-	10,824	-	-	-	-
1-13-3-51100	Technology	-	-	-	-	-	-
1-13-3-52100	Facilities	1,163	-	10,685	-	-	-
<b>Total Capital Outlay</b>		<b>1,163</b>	<b>10,824</b>	<b>10,685</b>	<b>-</b>	<b>-</b>	<b>-</b>

**MAINTENANCE 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>1-13-1-50100</b>	<b>Mechanic</b> Mechanic wages based on 416 hours	<b>16,640</b>	
<b>1-13-1-50200</b>	<b>Cleaning Staff</b> Wages for cleaning staff for community hall	<b>2,500</b>	
<b>1-13-1-52100</b>	<b>PERS (Public Employees Retirement System)</b> Mechanic at 36.33%	<b>6,045</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., PLO 0.6% Cleaning Staff @ 7.65% FICA taxes, WBF, PLO 0.6%	<b>1,590</b>	1,378 212
	<b>TOTAL PERSONNEL SERVICES</b>	<b>26,775</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>55,000</b>	30,000 19,300 5,000 700
<b>1-13-2-50200</b>	<b>Communications</b> Cell Phone FirstNet Fees Telephone & Cable Fees Active 911 Fees Phone System Programming Changes, etc.	<b>28,000</b>	500 10,000 11,000 2,000 4,500
<b>1-13-2-50300</b>	<b>Deschutes 911 Service</b> CAD Costs Radio Maintenance Fees	<b>11,300</b>	3,200 8,100
<b>1-13-2-51100</b>	<b>Fuel</b> Ambulances Other Vehicles	<b>35,000</b>	12,600 22,400
<b>1-13-2-53300</b>	<b>Contract Services-Facilities</b> Repairs and upkeep of facilities Landscaping HVAC Maintenance Inspection Snow Plowing Portable Toilet Rental – Locust St. Training Fire System Monitoring	<b>76,900</b>	5,000 17,713 3,806 3,000 1,020 1,140

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
	State of Oregon (Elevator State Logs)		575
	Pest Control Services 701/704		2,208
	Mission Linen (mats/rugs/overalls)		640
	Generator Service		1,897
	Gym Equipment Maintenance		500
	State of Oregon (DEQ Fees)		335
	Scissor Lift Rental (Holiday Lights Installation/Removal)		450
	Bay Door Painting at Station 701		3,000
	Cleaning Contract Administrative Offices		5,400
	Station 704 Annual Dump Fees		900
	Omron Laser Eye Install on Bay Doors Station 701		7,794
	Overhead Door Maintenance Agreements		1,678
	Repair to Propane Tank Ice Dam Issue		8,500
	Station Lettering 703/704		7,500
	Refinish Parking Lines in Station 701 Bays		3,845
<b>1-13-2-53301</b>	<b>Contract Services-Vehicles</b>	<b>48,750</b>	
	Ambulance vehicle repairs, brake service, etc.		10,000
	Outside contractors for repairs and maintenance for all other vehicles including tires.		25,000
	Decals: OSFM Engine and redo striping 2 vehicles		4,000
	½ OSFM grant for maintenance, unanticip. Tools/equip		1,750
	Emergency light package and siren for Fire Safety Mgr		8,000
<b>1-13-2-53302</b>	<b>Contract Services-EMS</b>	<b>13,000</b>	
	Gurney/Stair Chair service		2,200
	Biomedical service		1,400
	Lucas 3 devices service		3,300
	Misc. Medical Device Service		1,100
	Physician Advisor Fees/Reimb		5,000
<b>1-13-2-53303</b>	<b>Contract Services-Communications</b>	<b>0</b>	
<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>27,099</b>	
	Facilities supplies & tools		17,500
	Christmas Lights Display		4,000
	Hose roller with hitch Station 704		1,000
	New treadmill		4,599
<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 inc. ½ OSFM Engine grant for misc. supplies		12,500
	Oil		2,500

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
1-13-2-56200	<b>Radio Repair/Replace</b> Repair and replacement of radios, antennas, materials 5 replacement pagers Radios for new OSFM grant-awarded engine New portable and mobile radio for fire safety manager	<b>15,700</b>	1,200 4,500 3,500 6,500
1-13-2-56300	<b>SCBA Maintenance</b> SCBA and Bauer compressor repair/maintenance	<b>4,550</b>	
	<b>TOTAL MATERIALS AND SERVICES</b>	<b><u>341,799</u></b>	
	<b><u>CAPITAL OUTLAY</u></b>		
1-13-3-50100	<b>Communications</b>	<b>0</b>	
1-13-3-52100	<b>Facilities</b>	<b>0</b>	
	<b>TOTAL CAPITAL OUTLAY</b>	<b><u>0</u></b>	



CREWS HELP TO EXTINGUISH A SMALL BRUSH FIRE IN COORDINATION WITH CREWS FROM THE US FOREST SERVICE

## 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:

- A working group will submit a report to the fire chief by 12/31/2023 identifying strategies to enhance communication within the fire district.
- Strengthen grant writing capabilities by training one additional person to support grant writing efforts.
- All career operational staff and resident volunteers will be capable of performing home wildfire risk assessments.
- All fire stations have adequate volunteer firefighter staffing to meet emergency response needs and maintain ISO recognition.
- Establish an employee retention working group to identify strategies to enhance volunteer and career employee retention rates that will deliver recommendation to the fire chief by March 1, 2024.

The Volunteers are managed by the Deputy Chief of Operations through either an Operational Volunteer Coordinator or a Fire Corps Volunteer. 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 43 active Fire/EMS volunteers.

Prospective Resident Volunteers go through an application process and then a thorough background evaluation to become Resident Volunteers. If they are accepted into the program, the first stage is participating in a firefighter academy where they receive specialized training and instruction. Upon academy graduation, Resident Volunteers are assigned to a shift to enhance their educational experience. At the same time, they are enrolled as a full-time student in the Fire Science or Paramedicine program at Central Oregon Community College. Resident Volunteers receive no compensation for their time spent at the District, but they do receive their tuition and books paid for the attainment of their Associates Degree. 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 23/24 assumes that the District will have eight Fire/EMS Resident Volunteers.

Volunteers for the District either serve as structural firefighters after extensive training, or serve in a support position such as driver, EMS only, fire prevention, and Fire Corps. Volunteer positions are non-compensated. The District does however reimburse expenses under the guidance of the Internal Revenue Service Accountable Plan. The District has also implemented a Length of Service Award Program (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>2020/21 Actual</b>	<b>2021/22 Actual</b>	<b>2022/23 Budget</b>	<b>2023/24 Budget</b>
Personnel Services	\$93,858	\$161,893	\$66,290	\$17,871
Materials and Services	\$190,291	\$197,525	\$328,305	\$250,205
<b>TOTAL</b>	<b>\$284,149</b>	<b>\$359,418</b>	<b>\$394,595</b>	<b>\$268,076</b>

**NEW BUDGETARY SIGNIFICANT CHANGES**

- **Volunteer Coordinator – Grant.** The FEMA SAFER grant reached the end of the period of performance in May 2023 and therefore the volunteers department has been significantly reduced.
- **District Awards.** Increased to reflect increased pricing for the annual District banquet, a graduation ceremony for resident volunteers completing their recruit academy, an annual personnel recognition gift for retention purposes, station plaques at each station honoring 20+ years of volunteer service to the District and fire chief retirement celebration/award.
- **Election.** There are no positions up for election this fiscal year and therefore this line item does not include funding in this budget.
- **Reimbursements.** Assumes seven resident volunteers reimbursed at \$400/mo. and one resident volunteer lieutenant reimbursed at \$650/mo. In addition, this includes volunteer meal voucher reimbursement for all volunteers. The resident volunteer monthly reimbursement was increased \$50 per month to help cover additional costs related to mobile phone use for District business.
- **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 grant reached the end of the period of performance in May 2023 and therefore this significantly reduced the volunteer materials and services budget.



RESIDENT VOLUNTEERS WERE ON HAND TO ASSIST WITH THE ANNUAL COMMUNITY HALLOWEEN SAFETY FAIR

**VOLUNTEER PERSONNEL SUMMARY**

Position	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	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	0.02
Vol Recruitment & Ret Coord.	0.50	1.00	1.00	1.00	0.00
<b>TOTAL</b>	<b>0.55</b>	<b>1.05</b>	<b>1.05</b>	<b>1.07</b>	<b>0.07</b>

**VOLUNTEER PERSONNEL BREAKDOWN BY POSITION**

Type	FY 2023/24
Firefighting/EMS	15
SAFER Volunteers (Fire & Fire/EMS)	22
Limited Scope Fire	1
EMS Only	5
Fire Corps	37
Resident Volunteers	8
<b>TOTAL</b>	<b>88</b>



RESIDENT VOLUNTEER LIEUTENANT CAMPBELL CLARKE OVERSEES THE RESIDENT VOLUNTEER PROGRAM.



RESIDENT VOLUNTEERS FROM SISTERS-CAMP SHERMAN, CLOVERDALE AND BLACK BUTTE RANCH FIRE DISTRICTS CELEBRATED THEIR GRADUATION FROM THEIR FIREFIGHTER RECRUIT ACADEMY IN AUGUST

**Volunteer Cost Center Performance Measures**

PERFORMANCE MEASURE	GOAL	2020	2021	2022
<b>V1. Number of volunteers, by type, at each ISO recognized station</b>				
<b>Station 701</b>				
• Officer	1	2	4	4
• Engineer	1	4	7	1
• Firefighter	3	22	18	18
<b>Station 703</b>				
• Officer	1	3	3	2
• Engineer	1	1	2	1
• Firefighter	3	4	3	5
<b>Station 704</b>				
• Officer	1	*0	*0	1
• Engineer	1	1	1	2
• Firefighter	3	5	3	4
<b>V2. Number of Fire Corps volunteers</b>	20	30	37	37
<b>V3. Net increase in volunteer firefighters</b>	5/YR	*2	7	*1

**Performance Measure V1** –Recruitment and retention efforts over the past year have been successful. Although the shortage of volunteer firefighters continues to be a national crisis, the Districts recruitment and retention coordinator has made strides in streamlining the onboarding and retention processes for the District. One officer from Station 703 was transferred to Station 704 providing leadership within the volunteer ranks in that station while training a firefighter to take over this role in the future. In addition, Station 703 added two volunteer firefighters and Station 704 added an engineer and firefighter. This goal was met for 2022.

**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 2022.

**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 2022/2023**

- **Training and Certifications.** Volunteer personnel achieved 53 training certifications in 2022 and logged 4,065 training hours.
- **Resident Volunteers.** Five new resident volunteers joined the ranks in 2022. Former resident volunteer Christi Davis returned to the District and is residing in Camp Sherman at Station 704. Two resident volunteers left during the year to accept jobs as EMT/FFs. Three resident volunteers and two traditional volunteers were sent to an accelerated EMT school in Tempe, Arizona. This was the first time the District had utilized an accelerated EMT program for its resident volunteers. Resident volunteer Rachel Ulm was hired as a full-time firefighter/paramedic in April 2023.
- **Blood Pressure Screenings.** Historically, volunteers staff a blood pressure clinic at Bi-Mart on the third Tuesday of each month and also perform blood pressure checks monthly at the senior luncheon. While the monthly Bi-Mart clinics have not resumed since the COVID pandemic, a couple of Fire Corps members continued attending senior luncheons to provide screenings for seniors. A total of 26.5 hours were logged in 2022.
- **CPR/First Aid Classes.** Nine volunteers conduct First Aid and CPR/AED classes for the community. They taught 133 community members in Heartsaver First Aid and/or CPR for 2022.
- **Address Sign Installation.** Fire Corps volunteers install reflective address signs to help responders quickly locate addresses within the District. A total of 87 address signs were installed in 2022.
- **Car Seat Safety Checks.** One volunteer is certified to check child car seat safety. Regularly scheduled regional safety clinics have not resumed since the COVID pandemic, however 22 inspections were performed in 2022 in Sisters.
- **Smoke Alarms.** The District received 24 requests for service of smoke alarms in the community. Volunteers and staff installed 53 battery-powered smoke alarms and provided 24 batteries. They also installed 19 carbon monoxide alarms. When checking for functionality, 17 of the smoke alarms in resident homes did not function when tested.
- **AED Grants.** The District set aside grant funds to encourage more businesses in the community to purchase Automated External Defibrillators. Three additional AEDs were added to our community.
- **Wildfire Home Safety Assessments.** Trained Fire Corps volunteers accept requests from residents in Sisters interested in having their home and property assessed to determine how defensible it would be during a wildfire. In 2022, volunteers assessed 44 homes.

- **Community Partner in Health – Vaccine Clinics.** Fire Corps members Katie Yates and Marti Stuker assisted with several county-sponsored vaccine clinics throughout Central Oregon in 2022. In total, they donated 394 hours helping to increase the vaccination rate of the community.
- **District Awareness Program.** A new program the Fire Corps introduced in 2022 is the District Awareness Program. New residents within the Sisters-Camp Sherman Fire District are sent a “Welcome to Sisters Country” brochure that provides a brief description of services, programs, community activities and volunteer opportunities. In 2022, Fire Corps volunteers sent out 62 brochures.
- **Incident Support Unit.** The Fire Corps received the District’s retired ambulance in 2021 in order to create an incident support unit that Fire Corps members will be able to staff during large-scale incidents or large training events. At the end of 2022, Fire Corps volunteers spent a total of 64.5 hours supporting training and emergency incidents.
- **Easter Egg Hunt.** The annual community easter egg hunt returned after a two-year hiatus due to the COVID pandemic. Over 6,000 plastic eggs were scattered throughout Creekside and Three Creeks overnight parks for hundreds of children to gather. Volunteers were on hand to provide tours of emergency vehicles and to distribute prevention materials and candy.
- **Rodeo Standby and Parade.** District staff and volunteers staffed a dedicated ambulance with a paramedic, EMT and driver for five days during the Sisters Rodeo.
- **Sisters Outdoor Quilt Show.** District staff and volunteers provide help in hanging and taking down quilts for the annual Sisters Outdoor Quilt Show. The District also staffs a first aid booth during the event.
- **Halloween Safety Fair.** The District’s traditional event returned after a two-year modified event due to the COVID pandemic. The event includes a haunted house for children and their families, carnival games, refreshments, prizes and candy. Over 200 people attended the event in 2022.
- **Spirit of Christmas.** The Sisters-Camp Sherman Fire & Ambulance Association sponsor the annual “Spirit of Christmas Giving Tree” providing Christmas gifts to families in need in Sisters Country over the holiday season. In 2022, 150 children received gifts. In addition, the Sisters-Camp Sherman Fire & Ambulance Association received approximately \$7,500 in donated funds for the program.
- **Community Christmas Dinner.** The Association also hosts a community Christmas dinner on Christmas Day every year served in the Community Hall at Station 701. Volunteers prepared an amazing meal served to over 95 people. In addition, staff and volunteers prepared 60 to-go dinners.
- **Community Assistance Fund.** This fund was established 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 2022, a total of 37 individuals/families were helped with a total of \$700 in gas/food vouchers and bus tickets.



**FIRE CORPS VOLUNTEER CRAIG WATERS (ABOVE) HELPED DURING THE ANNUAL SPIRIT OF CHRISTMAS PROGRAM GIFT PICKUP DAY**



**FIRE CORPS VOLUNTEER CHRIS DREW (ABOVE) HELPED DURING THE ANNUAL HALLOWEEN SAFETY FAIR**



**VOLUNTEER CAPTAIN BEN DUDA (PICTURED LEFT) PREPARES FOR THE ANNUAL SPRAY THE KIDS END OF SCHOOL YEAR EVENT. THIS IS A FAVORITE FOR THE COMMUNITY'S SCHOOL-AGE CHILDREN**

## VOLUNTEER DEPARTMENT BUDGET DETAIL

2023/2024 Fiscal Year

### Expenditures by Account General Operating Fund

Personnel Services					Proposed	Approved	Adopted
		2020/21	2021/22	2022/23	2023/24	2023/24	2023/24
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-14-1-50100	Board Members	3,000	3,000	3,000	3,000	3,000	3,000
1-14-1-50200	Volunteer Coordinator	1,200	1,200	4,000	4,000	4,000	4,000
1-14-1-52400	Other Benefits	7,858	7,991	9,895	10,294	10,294	10,294
1-14-1-53100	Payroll Taxes	321	321	300	577	577	577
1-14-1-54000	Volunteer R&R Coord-Grant	81,479	149,380	49,095	-	-	-
<b>Total PERSONNEL SERVICES</b>		<b>93,858</b>	<b>161,893</b>	<b>66,290</b>	<b>17,871</b>	<b>17,871</b>	<b>17,871</b>

Materials and Services					Proposed	Approved	Adopted
		2020/21	2021/22	2022/23	2023/24	2023/24	2023/24
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-14-2-50100	Election	1,258	-	2,600	-	-	-
1-14-2-50200	District Awards	6,015	15,375	10,500	33,500	33,500	33,500
1-14-2-50300	Volunteer Service Award	22,300	19,300	22,250	22,250	22,250	22,250
1-14-2-51100	Tuition/Books	50,105	40,236	83,220	86,280	86,280	86,280
1-14-2-52100	Reimbursements	25,181	27,541	40,260	42,250	42,250	42,250
1-14-2-52200	Immunizations/Tests	7,988	6,603	9,100	9,100	9,100	9,100
1-14-2-53100	Ass'n Activity Allocation	23,119	27,711	17,000	17,000	17,000	17,000
1-14-2-53200	Prevention/Special Events	3,581	3,033	3,000	3,000	3,000	3,000
1-14-2-53300	Fire Corps	5,613	7,707	13,800	13,800	13,800	13,800
1-14-2-53400	Supplies	1,242	759	1,200	1,200	1,200	1,200
1-14-2-54200	Chaplaincy	-	1,000	1,000	1,000	1,000	1,000
1-14-2-55100	Training/Conferences	868	6,566	6,000	6,000	6,000	6,000
1-14-2-55200	Travel/Lodging	396	739	4,000	4,000	4,000	4,000
1-14-2-55300	Per Diem	210	1,505	2,800	2,800	2,800	2,800
1-14-2-56200	Uniforms	8,980	6,952	11,575	8,025	8,025	8,025
1-14-2-59100	Recruitment/Retention Grant	33,435	32,499	100,000	-	-	-
<b>Total Materials and Services</b>		<b>190,291</b>	<b>197,525</b>	<b>328,305</b>	<b>250,205</b>	<b>250,205</b>	<b>250,205</b>

**EXPENDITURE DETAIL BY ACCOUNT**

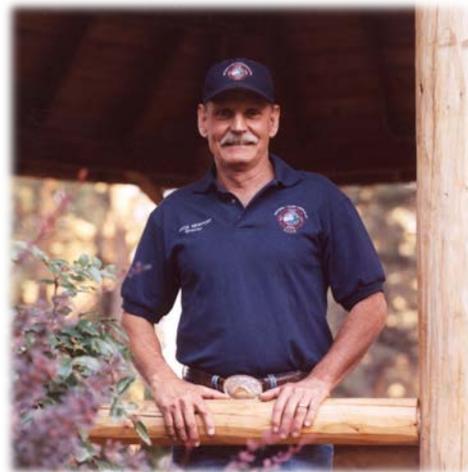
<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
<b><u>PERSONNEL SERVICES</u></b>			
<b>1-14-1-50100</b>	<b>Board Members</b> Per Diem wages @ \$50/month x 5 board members	<b>3,000</b>	
<b>1-14-1-50200</b>	<b>Volunteer Coordinator</b> Annual stipend for Ops Volunteer Coordinator 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>10,294</b>	1,200 5,525 325 2,000 1,244
<b>1-14-1-53100</b>	<b>Payroll Taxes</b> Board Members 7.65% FICA taxes, WBF, PLO 0.6% Volunteer Coordinator 7.65% FICA taxes, WBF, PLO 0.6%	<b>578</b>	248 330
<b>1-14-1-54000</b>	<b>Volunteer Recruit &amp; Retention Coord - Grant</b>	<b>0</b>	
	<b>TOTAL PERSONNEL SERVICES</b>	<b>17,871</b>	
<b><u>MATERIALS AND SERVICES</u></b>			
<b>1-14-2-50100</b>	<b>Election</b>	<b>0</b>	
<b>1-14-2-50200</b>	<b>District Awards</b> Annual District awards event and Res. Vol. Graduation Personnel recognition award Fire Chief retirement Station plaques	<b>33,500</b>	15,500 3,000 5,000 10,000
<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 @ \$185 per credit Textbooks and other class fees	<b>86,280</b>	75,480 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) Resident Volunteers (8) at Station 701 @ \$400/mo. Volunteer Meal Vouchers for 24hr shifts (\$10@) Additional allowance for RV Lieutenant	<b>42,250</b>	38,400 250 3,600
<b>1-14-2-52200</b>	<b>Immunizations/Tests</b> Physicals for six existing volunteers @ \$650 Physicals, drug screens, backgrounds new vols	<b>9,100</b>	5,200 3,900
<b>1-14-2-53100</b>	<b>Association Activity Allocation</b> Easter Egg Hunt Halloween Event Christmas Dinner and lights Fifth Tuesday events Flowers, coffee, misc. Donations	<b>17,000</b>	1,200 1,000 1,000 2,000 1,800 10,000
<b>1-14-2-53200</b>	<b>Prevention/Special Events</b> Fire Busters, Fire-Free weekends, fire-prevention week, safety fair, bike helmets, smoke alarms, etc.	<b>3,000</b>	
<b>1-14-2-53300</b>	<b>Fire Corps</b> AED Grant Program for community Car Seat Grant expenses CPR/First Aid class supplies Other expenses associated with Fire Corps	<b>13,800</b>	1,000 1,000 7,000 4,800
<b>1-14-2-53400</b>	<b>Supplies</b> Volunteer supplies	<b>1,200</b>	1,200
<b>1-14-2-54200</b>	<b>Chaplaincy</b> Donation to Central Oregon Police Chaplaincy	<b>1,000</b>	
<b>1-14-2-55100</b>	<b>Training/Conferences</b> Training/conferences for volunteers Training/conferences for Board Members	<b>6,000</b>	5,000 1,000
<b>1-14-2-55200</b>	<b>Travel/Lodging</b> (for out-of-town meetings/training) Board Members Volunteers	<b>4,000</b>	1,500 2,500
<b>1-14-2-55300</b>	<b>Per Diem</b> (meals for out-of-town conferences/meetings) Board Members Volunteers Quarterly Resident Volunteer Networking Dinner	<b>2,800</b>	500 1,500 800
<b>1-14-2-56200</b>	<b>Uniforms</b> 3 new Resident Volunteers Volunteer Uniform replacement	<b>8,025</b>	5,325 2,700

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
1-14-2-59100	Recruitment/Retention Grant	0	
<b>TOTAL MATERIALS AND SERVICES</b>		<b>250,205</b>	



THREE OF THE DISTRICTS VOLUNTEERS CELEBRATED A SIGNIFICANT MILESTONE IN THEIR VOLUNTEER SERVICE FOR THE DISTRICT IN 2022. PICTURED ABOVE CENTER, VOLUNTEER PARAMEDIC RITA HODGE RETIRED AFTER 32 YEARS WITH THE DISTRICT. HER SERVICE WAS CELEBRATED WITH A GATHERING IN OCTOBER. VOLUNTEER CAPTAIN DAVE MOYER (PICTURED BELOW LEFT) CELEBRATED 50 YEARS OF SERVICE WITH THE DISTRICT. FORMER BOARD PRESIDENT CHUCK NEWPORT RETIRED FROM THE DISTRICT WITH 47 YEARS OF SERVICE. EACH OF THESE VOLUNTEERS WILL BE CELEBRATED BY BEING THE FIRST OF THE NAMES TO BE ADDED TO THE NEW STATION PLAQUES, PLANNED FOR IN THIS BUDGET, HONORING VOLUNTEER SERVICE TO BE PLACED OUTSIDE EACH OF THE DISTRICT'S STATIONS.



## 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 planned or 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 approximately 13% of general fund expenditures. Utilization of these funds requires Board of Directors approval.

Unappropriated ending fund balance is budgeted at \$1,498,729. 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, however for FY 23/24 it does include \$189,185 related to the OSFM Oregon Fire Service Capacity grant funds for years two and three of the grant. 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 \$865,000 left to pay. The bond will be paid off in February 2027.

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

<b>Expenditures</b>	<b>2020/21 Actual</b>	<b>2021/22 Actual</b>	<b>2022/23 Projected</b>	<b>2023/24 Budget</b>
Transfers	\$596,717	\$570,245	\$515,256	\$738,212
Operating Contingency	\$0	\$0	\$0	\$547,854
Ending Fund Balance	\$1,751,757	\$1,979,812	\$2,532,560	\$1,498,729
<b>TOTAL</b>	<b>\$2,348,474</b>	<b>\$2,550,057</b>	<b>\$3,047,816</b>	<b>\$2,784,795</b>

Transfers from the Operating Budget to Reserve Funds include:

- \$217,906      Employment Reserve Fund
- \$198,758      Building Reserve Fund
- \$321,548      Equipment Reserve Fund

## NON-DEPARTMENTAL BUDGET DETAIL

2023/2024 Fiscal Year

### Expenditures by Account

#### General Fund

Transfers		2020/21	2021/22	2022/23	Proposed	Approved	Adopted
Account	Description	Actual	Actual	Budget	2023/24	2023/24	2023/24
		Budget	Budget	Budget	Budget	Budget	Budget
1-90-7-57000	Transfers to Reserve Funds	596,717	570,245	515,256	738,212	738,212	738,212
<b>Total TRANSFERS</b>		<b>596,717</b>	<b>570,245</b>	<b>515,256</b>	<b>738,212</b>	<b>738,212</b>	<b>738,212</b>

Contingency		2020/21	2021/22	2022/23	Proposed	Approved	Adopted
Account	Description	Actual	Actual	Budget	2023/24	2023/24	2023/24
		Budget	Budget	Budget	Budget	Budget	Budget
1-90-8-58000	Contingency	-	-	358,948	547,854	547,854	547,854
<b>Total CONTINGENCY</b>		<b>-</b>	<b>-</b>	<b>358,948</b>	<b>547,854</b>	<b>547,854</b>	<b>547,854</b>

Unappropriated - to Fund Balance		2020/21	2021/22	2022/23	Proposed	Approved	Adopted
Account	Description	Actual	Actual	Budget	2023/24	2023/24	2023/24
		Budget	Budget	Budget	Budget	Budget	Budget
1-90-9-59000	Unapprop.-to Fund Balance	-	-	1,178,678	1,498,729	1,498,729	1,498,729
<b>Total UNAPPROPRIATED</b>		<b>-</b>	<b>-</b>	<b>1,178,678</b>	<b>1,498,729</b>	<b>1,498,729</b>	<b>1,498,729</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>738,212</b>	
	Employment Reserve Fund		217,906
	Building Reserve Fund		198,758
	Equipment Reserve Fund		321,548
<b>1-90-8-58000</b>	<b>Contingency</b>	<b>547,854</b>	
	13% of operating expenses		547,854
<b>1-90-9-59000</b>	<b>Unappropriated to Fund Balance</b>	<b>1,498,729</b>	
	5/12 of Personnel Services		1,238,101
	¼ of Materials and Services		258,943
	¼ of Capital Outlay		0
	Less 5/12 Ambulance Revenue		(187,500)
	OSFM OR Fire Service Capacity Grant (Yrs 2 and 3)		189,185

## 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 cost 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, 2021 is \$1,592,191. The Board has made it a priority to eliminate this liability over fifteen years. The District assumes a contribution of \$217,906 into the Employment Reserve Fund for the 23/24 FY in order to make a deposit to PERS of \$500,000 to offset the liability. This deposit will create an immediate rate offset of approximately 2.5-5% of payroll costs.

### EMPLOYMENT RESERVE FUND BUDGET DETAIL

#### 2023/2024 Fiscal Year

Revenue		2020/21	2021/22	2022/23	Proposed	Approved	Adopted
Account	Description	Actual	Actual	Budget	2023/24	2023/24	2023/24
		Actual	Actual	Budget	Budget	Budget	Budget
2-01-0-49000	Transfer In	161,471	163,680	122,623	217,906	217,906	217,906
2-01-0-49990	Beginning Fund Balance	-	161,471	295,107	417,730	417,730	417,730
<b>EMPLOYMENT RESERVE FUND REVENUE</b>		<b>161,471</b>	<b>325,151</b>	<b>417,730</b>	<b>635,636</b>	<b>635,636</b>	<b>635,636</b>

Expenditures		2020/21	2021/22	2022/23	Proposed	Approved	Adopted
Account	Description	Actual	Actual	Budget	2023/24	2023/24	2023/24
		Actual	Actual	Budget	Budget	Budget	Budget
2-12-1-56107	PERS Reserve for Future Exp	81,471	-	282,094	500,000	500,000	500,000
2-12-1-56109	Reserved for Future Exp	80,000	30,044	135,636	135,636	135,636	135,636
<b>EMPLOYMENT RESERVE FUND EXPENDITURES</b>		<b>161,471</b>	<b>30,044</b>	<b>417,730</b>	<b>635,636</b>	<b>635,636</b>	<b>635,636</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>500,000</b>	
<b>2-12-1-56109</b>	<b>Reserved for Future Expenditures</b> Unanticipated costs for labor, separation of service, vacation and retirement payouts, enhanced staffing (85,680 from 21/22 budget).	<b>135,636</b>	135,636

<b>Reconciliation of Side Account</b>	
<b>Side Account Est. 2020</b>	
Balance as of 12/31/2020	\$1,558,293
Admin. Expenses	(500)
Amount transferred to employer reserves in 2021	(127,069)
Side Account Earnings (2021)	313,541
Side Account as of 12/31/2020	\$1,744,266

<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%
2021	18.93%

**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

2023/2024 Fiscal Year

Revenue		2020/21	2021/22	2022/23	Proposed 2023/24	Approved 2023/24	Adopted 2023/24
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
3-01-0-43000	Grant Income	-	-	-	97,000	97,000	97,000
3-01-0-49000	Transfer In	134,826	89,100	80,450	198,758	198,758	198,758
3-01-0-49990	Beginning Fund Balance	162,623	194,856	233,920	199,731	199,731	199,731
<b>BUILDING RESERVE FUND REVENUE</b>		<b>297,449</b>	<b>283,956</b>	<b>314,370</b>	<b>495,489</b>	<b>495,489</b>	<b>495,489</b>

Expenditures		2020/21	2021/22	2022/23	Proposed 2023/24	Approved 2023/24	Adopted 2023/24
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
3-10-2-53413	Reserved for Future Exp	-	-	196,290	244,681	244,681	244,681
3-10-2-53414	Training Center	823	-	-	-	-	-
3-10-2-53415	Station 701	29,965	39,431	72,430	127,910	127,910	127,910
3-10-2-53416	Station 703	71,805	10,605	25,650	34,500	34,500	34,500
3-10-2-53417	Station 704	-	-	2,000	88,398	88,398	88,398
<b>BUILDING RESERVE FUND EXPENDITURES</b>		<b>102,593</b>	<b>50,035</b>	<b>296,370</b>	<b>495,489</b>	<b>495,489</b>	<b>495,489</b>

Community hall tables and door security upgrades are considered routine maintenance with no additional operating funds anticipated. The emergency generator prep at Stations 701, 703 and 704 will allow critical infrastructure in those areas to continue to operate for long periods of time without electricity.



STATION 703 RECEIVED NEW EXTERIOR PAINT IN FY 22/23. STATION LETTERING IS PLANNED FOR THIS FISCAL YEAR AS WELL AS THE ADDITION OF AN EMERGENCY GENERATOR TO ALLOW THE STATION TO OPERATE FOR LONG PERIODS OF TIME WITHOUT ELECTRICITY

**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>244,681</b>	
	Unanticipated costs related to facilities/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>127,910</b>	
	Tables for community hall		8,000
	Door Security Upgrades		31,000
	Emergency generator equipment plus install		88,910
<b>3-10-2-53416</b>	<b>Station 703</b>	<b>34,500</b>	
	Door security upgrades		15,500
	Emergency generator install		19,000
<b>3-10-2-53417</b>	<b>Station 704</b>	<b>88,398</b>	
	Door security upgrades		15,500
	Emergency generator equipment plus install		72,898
<b>TOTAL MATERIALS AND SERVICES</b>		<b>495,489</b>	

**EQUIPMENT RESERVE FUND BUDGET DETAIL**

2023/2024 Fiscal Year

Revenue		2020/21	2021/22	2022/23	Proposed	Approved	Adopted
Account	Description	Actual	Actual	Budget	2023/24	2023/24	2023/24
		Actual	Actual	Budget	Budget	Budget	Budget
4-01-0-49000	Transfer In	300,420	317,465	312,183	321,548	321,548	321,548
4-01-0-49990	Beginning Fund Balance	557,251	678,230	877,178	1,062,903	1,062,903	1,062,903
4-01-0-43000	Grant Income	114,360	-	1,102,571	7,241	7,241	7,241
<b>EQUIPMENT RESERVE FUND REVENUE</b>		<b>972,031</b>	<b>995,695</b>	<b>2,291,932</b>	<b>1,391,692</b>	<b>1,391,692</b>	<b>1,391,692</b>

Expenditures		2020/21	2021/22	2022/23	Proposed	Approved	Adopted
Account	Description	Actual	Actual	Budget	2023/24	2023/24	2023/24
		Actual	Actual	Budget	Budget	Budget	Budget
4-10-5-56103	Vehicle	249,597	-	725,000	850,000	850,000	850,000
4-10-5-56108	EMS Equip Reserve Future	1,675	-	437,632	7,622	7,622	7,622
4-10-5-56109	FIRE Equip Reserve Future	5,560	147,413	61,529	-	-	-
4-10-5-56110	Reserve for Future Expend	36,969	-	1,067,772	534,070	534,070	534,070
<b>EQUIPMENT RESERVE FUND EXPENDITURES</b>		<b>293,801</b>	<b>147,413</b>	<b>2,291,933</b>	<b>1,391,692</b>	<b>1,391,692</b>	<b>1,391,692</b>

The annual vehicle transfer is \$321,548. The District received a AFG grant in FY 22/23, which is a joint grant with Cloverdale and Black Butte Ranch (BBR) Fire Districts for a total of \$389,200. There is a small carryover from that grant in this FY to complete final purchases related to that grant. The District plans to replace engine 721 in the fleet with a new engine pumper. The old 721 will be declared surplus and sold after the new engine is in service.

**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> Type 1 Fire Engine Pumper	<b>850,000</b>	850,000
<b>4-10-5-56108</b>	<b>EMS Equipment</b> Final purchases related to grant EMW-2021-FG-05203	<b>7,622</b>	7,622
<b>4-10-5-56109</b>	<b>FIRE Equipment</b>	<b>0</b>	
<b>4-10-5-56110</b>	<b>Reserved for Future Expenditure</b> Unanticipated costs related to fleet and equipment replacement.	<b>534,070</b>	
<b>TOTAL CAPITAL OUTLAY</b>		<b>1,391,691</b>	



## DEBT SERVICE FUND BUDGET DETAIL

2023/2024 Fiscal Year

Revenue					Proposed	Approved	Adopted
		2020/21	2021/22	2022/23	2023/24	2023/24	2023/24
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
7-01-0-40100	Desch Cty Tax Bond Rev	190,747	191,331	190,662	196,524	196,524	196,524
7-01-0-40200	Jeffsn Cty Tax Bond Rev	-	36,325	19,066	19,652	19,652	19,652
7-01-0-44120	Interest Revenue	602	470	500	500	500	500
7-01-0-49990	Beginning Fund Balance	50,850	45,926	60,397	71,957	71,957	71,957
<b>DEBT SERVICE FUND REVENUE</b>		<b>242,199</b>	<b>274,052</b>	<b>270,625</b>	<b>288,633</b>	<b>288,633</b>	<b>288,633</b>

Expenditures					Proposed	Approved	Adopted
		2020/21	2021/22	2022/23	2023/24	2023/24	2023/24
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
7-10-2-53600	Bond Interest Payment	26,272	23,093	19,729	16,176	16,176	16,176
7-10-2-53700	Bond Principal Payment	170,000	180,000	190,000	200,000	200,000	200,000
<b>Total DEBT SERVICE</b>		<b>196,272</b>	<b>203,093</b>	<b>209,729</b>	<b>216,176</b>	<b>216,176</b>	<b>216,176</b>

Debt Service Unappropriated					Proposed	Approved	Adopted
		2020/21	2021/22	2022/23	2023/24	2023/24	2023/24
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
7-90-9-59000	Unapprop. To Fund Balance	-	-	60,897	72,457	72,457	72,457
<b>Total UNAPPROPRIATED DEBT SERVICE</b>		<b>-</b>	<b>-</b>	<b>60,897</b>	<b>72,457</b>	<b>72,457</b>	<b>72,457</b>

### REVENUE DETAIL BY ACCOUNT

Account	Description	Account Total	Account Detail
<b>DEBT SERVICE</b>			
<b>7-01-0-40100</b>	<b>Deschutes County Tax Bond Revenue</b>	<b>196,524</b>	
	Anticipated Property Tax Revenue from Deschutes County for Bond repayment		
<b>7-01-0-40200</b>	<b>Jefferson County Tax Bond Revenue</b>	<b>19,652</b>	
	Anticipated Property Tax Revenue from Jefferson County for Bond repayment		
<b>7-01-0-44120</b>	<b>Interest Income</b>	<b>500</b>	
	Anticipated interest income received from Deschutes and Jefferson counties as well as LGIP account.		
<b>7-01-0-49990</b>	<b>Beginning Fund Balance</b>	<b>71,957</b>	

**EXPENDITURE DETAIL BY ACCOUNT**

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
<b>DEBT SERVICE</b>			
<b>7-10-2-53600</b>	<b>Bond Interest Payment</b>	<b>16,176</b>	
	August 1, 2023 interest payment on bond debt		8,088
	February 1, 2024 interest payment on bond debt		8,088
<b>7-10-2-53700</b>	<b>Bond Principal Payment</b>	<b>200,000</b>	
	February 1, 2024 principal payment on bond debt		
<b>7-90-9-59000</b>	<b>Unappropriated to Fund Balance</b>	<b>72,457</b>	
	Amount carried over to fund next year's first payment in August prior to receiving tax income in November.		



STATION 701 DURING CONSTRUCTION (PICTURED LEFT) AND AFTER COMPLETION (PICTURED RIGHT).

**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>

# SALARY SCHEDULE

STEPS	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
Office Assistant	\$ 22.64	\$ 23.35	\$ 24.07	\$ 24.81	\$ 25.58	\$ 26.37
Cleaning/Maintenance	\$ 19.35	\$ 20.22	\$ 21.13	\$ 22.08	\$ 23.08	\$ 24.11
Mechanic	\$ 34.35	\$ 35.41	\$ 36.51	\$ 37.64	\$ 38.80	\$ 40.00
	\$ 30.89	\$ 31.84	\$ 32.83	\$ 33.84	\$ 34.89	\$ 35.97
Administrative Assistant	\$ 5,354	\$ 5,520	\$ 5,690	\$ 5,866	\$ 6,048	\$ 6,235
	\$ 64,248	\$ 66,235	\$ 68,283	\$ 70,395	\$ 72,573	\$ 74,817
Hybrid	\$ 43.37	\$ 44.71	\$ 46.10	\$ 47.52	\$ 48.99	\$ 50.51
Executive Assistant/ Finance Manager	\$ 7,518	\$ 7,750	\$ 7,990	\$ 8,237	\$ 8,492	\$ 8,755
	\$ 90,214	\$ 93,004	\$ 95,881	\$ 98,846	\$ 101,903	\$ 105,055
Fire-Medic	\$ 25.08	\$ 25.86	\$ 26.66	\$ 27.48	\$ 28.33	\$ 29.21
based on 2912 hours	\$ 6,087	\$ 6,275	\$ 6,469	\$ 6,669	\$ 6,875	\$ 7,088
	\$ 73,039	\$ 75,298	\$ 77,626	\$ 80,027	\$ 82,502	\$ 85,054
Engineer-Medic Incentive	\$ 25.83	\$ 26.63	\$ 27.46	\$ 28.31	\$ 29.18	\$ 30.08
based on 2912 hours	\$ 6,269	\$ 6,463	\$ 6,663	\$ 6,869	\$ 7,081	\$ 7,300
	\$ 75,230	\$ 77,557	\$ 79,955	\$ 82,428	\$ 84,977	\$ 87,606
Shift Commander	\$ 32.22	\$ 33.21	\$ 34.24	\$ 35.30	\$ 36.39	\$ 37.52
based on 2912 hours	\$ 7,818	\$ 8,060	\$ 8,309	\$ 8,566	\$ 8,831	\$ 9,104
	\$ 93,818	\$ 96,719	\$ 99,710	\$ 102,794	\$ 105,973	\$ 109,251
Fire Safety Manager	\$ 43.09	\$ 45.03	\$ 47.06	\$ 49.17	\$ 51.39	\$ 53.70
based on 1040 hours	\$ 3,734	\$ 3,903	\$ 4,078	\$ 4,262	\$ 4,453	\$ 4,654
	\$ 44,814	\$ 46,830	\$ 48,938	\$ 51,140	\$ 53,441	\$ 55,846
	\$ 55.44	\$ 57.16	\$ 58.93	\$ 60.75	\$ 62.63	\$ 64.56
Deputy Chief	\$ 9,610	\$ 9,907	\$ 10,214	\$ 10,530	\$ 10,855	\$ 11,191
	\$ 115,323	\$ 118,890	\$ 122,567	\$ 126,357	\$ 130,265	\$ 134,294
Fire Chief	Contractual					

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

COLA 0%

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

Current Step on 7/1/2023	Name	Current Step on 7/1/2023	Name	Current Step as of 7/1/2023	Name
Shift Commander 6+++	JA	Engineer Medic 6	PB	Engineer Medic 6	MM
Shift Commander 6++	RH	Engineer Medic 6	DW	Engineer Medic 1/2	RU
Shift Commander 3/4+	CM	Hybrid Exec. Asst./FM 6+++	JS	Engineer Medic 3	RB
Fire Safety Manager 6	JP	Deputy Chief 6	TC	Engineer Medic 6	DF
Office Asst. 6	AL	Mechanic 6	JS		

## FIVE YEAR BUDGET FORECAST

Departments	2022/2023 Projected	2023/2024 Forecast	2024/2025 Forecast	2025/2026 Forecast	2026/2027 Forecast	2027/2028 Forecast
Administration	\$ 769,688	\$ 909,419	\$ 872,131	\$ 907,070	\$ 931,368	\$ 975,298
Operations	\$2,106,953	\$2,528,542	\$2,557,560	\$2,664,796	\$2,806,406	\$2,884,699
Maintenance	\$ 299,978	\$ 368,574	\$ 320,446	\$ 334,995	\$ 353,031	\$ 366,325
Volunteers	\$ 415,625	\$ 268,077	\$ 262,156	\$ 266,283	\$ 275,872	\$ 280,536
<b>TOTALS</b>	<b>\$3,592,244</b>	<b>\$4,074,612</b>	<b>\$4,012,293</b>	<b>\$4,173,144</b>	<b>\$4,366,678</b>	<b>\$4,506,858</b>
<b>REVENUE</b>	<b>\$ 4,404,369</b>	<b>\$ 4,375,626</b>	<b>\$ 4,366,230</b>	<b>\$ 4,518,746</b>	<b>\$ 4,677,226</b>	<b>\$ 4,841,908</b>
<b>EXPENDITURES</b>						
Personnel Services	\$ 2,559,770	\$ 3,038,841	\$ 3,085,443	\$ 3,218,676	\$ 3,373,935	\$ 3,484,759
Materials and Services	\$ 993,586	\$ 1,035,771	\$ 926,849	\$ 954,469	\$ 992,744	\$ 1,022,099
Capital Outlay	\$ 38,888	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,592,244</b>	<b>\$ 4,074,612</b>	<b>\$ 4,012,293</b>	<b>\$ 4,173,144</b>	<b>\$ 4,366,678</b>	<b>\$ 4,506,858</b>
<b>EXCESS of Revenue over Exp</b>	<b>\$ 812,125</b>	<b>\$ 301,014</b>	<b>\$ 353,937</b>	<b>\$ 345,602</b>	<b>\$ 310,548</b>	<b>\$ 335,050</b>
<b>Transf to Reserve Funds/Contingency</b>	<b>\$ 515,256</b>	<b>\$ 738,212</b>	<b>\$ 469,645</b>	<b>\$ 479,581</b>	<b>\$ 489,815</b>	<b>\$ 500,356</b>
<b>BEGINNING Fund Balance</b>	<b>\$ 1,976,875</b>	<b>\$ 2,273,744</b>	<b>\$ 1,836,546</b>	<b>\$ 1,720,838</b>	<b>\$ 1,586,859</b>	<b>\$ 1,407,592</b>
<b>ENDING Fund Balance</b>	<b>\$ 2,273,744</b>	<b>\$ 1,836,546</b>	<b>\$ 1,720,838</b>	<b>\$ 1,586,859</b>	<b>\$ 1,407,592</b>	<b>\$ 1,242,286</b>
<b>Beg Fund Balance</b>						
Employment Reserve Fund	417,730	635,636	78,000	156,000	234,000	312,000
Building Reserve Fund	233,920	199,731	568,387	628,837	689,287	749,737
Equipment Reserve Fund	848,282	1,062,903	534,070	865,265	709,296	765,661
<b>Debt Service Fund</b>	<b>71,957</b>	<b>72,457</b>	<b>72,957</b>	<b>73,457</b>	<b>73,957</b>	<b>74,457</b>

A five-year budget forecast is completed by the Finance Manager/Executive Assistant 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 4% increase in property taxes, 3-5% increases 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.

# APPARATUS REPLACEMENT SCHEDULE

		Qty	Est Life	Year	2023/24	2024/25	2025/26	2026/27	2027/28
<b>Beginning Balance July 1</b>					<b>1,060,899</b>	<b>532,447</b>	<b>815,142</b>	<b>659,173</b>	<b>715,538</b>
Transfer into Reserves					321,548	331,195	341,131	351,365	361,906
<b>FLEET REPLACEMENT PLAN</b>									
Equipment Purchased:									
<b>Station 701</b>	<b>Make/Model</b>								
Pumper (721)*	Pierce Dash		25	2002	850,000				
Rescue Pumper (726)**	Pierce Saber		25	1999					
Tender (731)	Pierce/Freightliner		30	2003					
Brush (741)	Ford F550/CFE Body		20	2008					
Heavy Brush (746)	Rosenbauer/International		25	2024	-				
Heavy Brush (FEPP) (745)	OMCO Freightliner		25	2000					
Ambulance (771)	Ford F450/North Star		15	2021					
Ambulance (775)	Ford F450/North Star		15	2015					
Ambulance (776)	Ford F450/North Star		15	2011			300,000		
Capt. Response (791)	Ram 1500		10	2019					
DC Ops Vehicle (711)	Tahoe		10	2014			75,000		
Chief Vehicle (710)	Explorer/Police Interceptor		10	2016			75,000		
FSM Vehicle (780)	Explorer/Police Interceptor		15	2017					
Student Vehicle (FEPP)***	Durango		20	2007					
Reserve Staff Vehicle	Chevy 2500		20	2006					
<b>Station 703</b>									
Pumper (723)	Pierce Contender		25	2008					
Tender (733)	Pierce/Freightliner		30	2000					
Brush (743)	Ford F550/CFE Body		20	2006				110,000	
<b>Station 704</b>									
Pumper (724)	Pierce Contender		25	2008					
Tender (FP) (734)****	Rosenbauer/International		30	2005					
Brush (744)	Ford F550 H&W		20	2006				185,000	

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.



ENGINE 721 (PICTURED LEFT) HAS REACHED THE END OF ITS USEFUL LIFE AND IS PLANNED TO BE REPLACED DURING THIS FY. THIS UNIT WILL BE SURPLUSED AND SOLD ONCE THE NEW 721 IS IN SERVICE.

## FIRE EQUIPMENT REPLACEMENT PLAN

		Qty	Est Life	Year	2023/24	2024/25	2025/26	2026/27	2027/28
Breathing Air Compressor	Scott	1	2019	25					
SCBA	MSA	29	2021	15					
721 Thermal Imager	Bullard	1	2010	20					
726 Thermal Imager	Bullard	1	1999	20		10,000			
723 Thermal Imager	Bullard	1	2015	20					
Thermal Imagers	Seek	8	2023	10					
Turn Out Extractor	Milnor	1	2004	30					
Turn Out Dryer	Cissell	1	2008	25					
Mobile Radios (800MHz)	Tait	19	2018	15					
Portable Radios (800MHz)	Harris	48	2018	15					
Base Radios 800MHz)	Tait	3	2018	15					
Mobile Radios (VHF)	BK/Motorola		Various	15		3,500	11,100		
Portable Radios (VHF)	BK/Motorola		Various	15					
Mobile Data Devices	Apple	11	2020	5			11,000		
Large Diameter Hose	Mercedes	4000	2021	20					
Structural Hose (2.5" & 1.75"	Various		Various	20		35,000			

## EMS EQUIPMENT REPLACEMENT PLAN

EMS EQUIPMENT REPLACEMENT PLAN									
		Qty	Est Life	Year	2023/24	2024/25	2025/26	2026/27	2027/28
726 Extrication Tool	Holmatro	1	2016	15					
771 Extrication Tool	Holmatro	1	2016	15					
Cardiac Monitor	Zoll X-Series	3	2023	10					
771 Gurney	Stryker Power Pro	1	2014	15					
775 Gurney	Stryker Power Pro	1	2014	15					
776 Gurney	Stryker Power Pro	1	2017	15			25,000		
Spare Gurney	Stryker Power Pro	1	2011	do not replace					
CPR Compression Syst.	Lucas 3	5	2023	15					
Ending Balance					532,447	815,142	659,173	715,538	1,077,444



## ACRONYMS

**AD&D** Accidental Death and Dismemberment

**AED** Automated External Defibrillator

**AFG** Assistance to Firefighters Grant

**AIC** Acting-in-Capacity

**ALS** Advanced Life Support

**ASA** Ambulance Service Area

**AV** Assessed Value

**BLS** Basic Life Support

**CAD** Computer-Aided Dispatch

**CCO** Coordinated Care Organization

**CMS** Centers for Medicare/Medicaid Services

**COFCA** Central Oregon Fire Chiefs Association

**COFIA** Central Oregon Fire Instructors Association

**COFOG** Central Oregon Fire Operations Group

**COLA** Cost of Living Adjustment

**COVID-19** Coronavirus Disease

**CPA** Certified Public Accountant

**CPR** Cardio Pulmonary Resuscitation

**CRA** Community Reinvestment Act

**DC911** Deschutes County 911

**DEQ** Department of Environmental Quality

**DPSST** Department of Public Safety Standards and Training

**EFO** Executive Fire Officer

**EKG** Electrocardiogram

**EMS** Emergency Medical Service

**FCC** Federal Communications Commission

**FF** Firefighter

**FFS** Fee for Service

**FICA** Federal Insurance Contributions Act

**FLSA** Fair Labor Standards Act

**FTE** Full-Time Equivalent

**FY** Fiscal Year

**GAAP** Generally Accepted Accounting Principles

**GEMT** Ground Emergency Medical Transport

**GFOA** Government Finance Officers Association

**HOA** Homeowners Association

**HVAC** Heating, Ventilation and Air Conditioning

**IAFC** International Association of Fire Chiefs

**ISO** Insurance Services Organization

**ISU** Incident Support Unit

**IT** Information Technology

**L/T Disability** Long-Term Disability

**LGIP** Local Government Investment Pool

**LOSAP** Length of Service Award Plan

**MAV** Maximum Assessed Value

**MOU** Memorandum of Understanding

**MVC** Motor Vehicle Crash

**NFA** National Fire Academy

**NFPA** National Fire Protection Association

**ODOT** Oregon Department of Transportation

**OFCA** Oregon Fire Chiefs Association

**OFDDA** Oregon Fire District Directors Association

**OFSOA** Oregon Fire Service Office Administrators

**OGFOA** Oregon Government Finance Officers Association

**OPSRP** Oregon Public Service Retirement Plan

**OSHA** Occupational Safety and Health Administration

**OSP** Oregon State Police

**PERS** Public Employees Retirement System

**PPE** Personal Protective Equipment

**PPV** Positive Pressure Ventilation

**R&RO** Recruitment and Retention Officer

**RMV** Real Market Value

**RV** Resident Volunteer

**SAFER** Staffing for Adequate Fire and Emergency Response

**SCBA** Self-Contained Breathing Apparatus

**S/T Disability** Short-Term Disability

**SDAO** Special Districts Association Oregon

**SDIS** Special Districts Insurance Services

**SLGRP** State Local Government Rate Pool

**SOC** Standards of Cover

**UAL** Unfunded Actuarial Liability

**USFS** United States Forest Service

**VEBA** Voluntary Employee Beneficiary Association

**VFA** Volunteer Fire Assistance

**VHF** Very High Frequency

**WBF** Worker's Benefit Fund

**WFCA** Western Fire Chiefs Association

**WUI** Wildland Urban Interface

## 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.

**Accrual** – The accumulation or increase of something over time, especially payments or benefits.

**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.

**Amortization** – Amortization is paying off a debt over time in equal installments. Part of each payment goes toward the loan principal, and part goes toward interest. As the loan amortizes, the amount going toward principal starts out small, and gradually grows larger month by month.

**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.

**Audit** – An official inspection of an individual’s or organization’s accounts, typically by an independent body.

**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.

**Bonds – (General Obligation Bonds)** Are government-issued bonds that are repaid from state or local general funds or a dedicated tax.

**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.

**COVID-19** – Coronavirus disease (COVID-19) is an infectious disease caused by the SARS-CoV-2 virus.

**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.

**Fiduciary Fund** – A fund used to account for resources that a government holds as a trustee or agent on behalf of an outside party that cannot be used to support the government’s own programs.

**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 FTEs 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.

**Governmental Fund** – Funds used to account for activities primarily supported by taxes, grants, and similar revenue sources.

**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.

**Major Fund** – Those funds whose revenues, expenditures/expenses, assets or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

**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.

**Proprietary Fund** – Funds most like funds in the private sector used to account for activities that receive significant support from fees and charges.

**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.

**SLGRP** – A term used to identify a pool of state agencies, community colleges, some local governments and some special districts within the public employee's retirement systems that have the same unfunded actuarial liability rate. The assets and liabilities of each agency within the pool are combined with other members.

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

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

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

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

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

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

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

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

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

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

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

**WUI – Wildland Urban Interface.** Areas where human-built structures are in close proximity to areas of natural growth.

# TAX FORMS

**FORM OR-LB-1 NOTICE OF BUDGET HEARING**

A public meeting of the Sisters-Camp Sherman Rural Fire Protection District will be held on June 20, 2023 at 5:00 pm at 301 South Elm Street, Sisters, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the Sisters-Camp Sherman Rural Fire Protection District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 301 South Elm Street, Sisters, OR, between the hours of 8 a.m. and 5 p.m. or online at [www.sistersfire.com](http://www.sistersfire.com). This budget is for an x annual    biennial budget period. This budget was prepared on a basis of accounting that is x the same as    different than the preceding year. If different, the major changes and their effect on the budget are:

Contact: Julie Spor Telephone: 541-549-0771 Email: [spor@sistersfire.com](mailto:spor@sistersfire.com)

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2021-2022	Adopted Budget This Year 2022-2023	Approved Budget Next Year 2023-2024
Beginning Fund Balance/Net Working Capital	2,832,240	3,324,975	4,284,881
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	551,464	506,715	566,856
Federal, State & all Other Grants, Gifts, Allocations & Donations	195,616	1,263,666	154,741
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	570,245	515,256	738,212
All Other Resources Except Current Year Property Taxes	153,699	75,600	135,600
Current Year Property Taxes Estimated to be Received	3,298,474	3,449,902	3,773,169
<b>Total Resources</b>	<b>7,601,738</b>	<b>9,136,114</b>	<b>9,653,459</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	2,443,350	2,761,946	3,021,443
Materials and Services	763,514	1,111,327	1,286,579
Capital Outlay	163,411	1,257,542	857,622
Debt Service	203,093	209,729	216,176
Interfund Transfers	570,245	515,256	738,212
Contingencies	0	358,948	547,854
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	3,458,125	2,921,366	2,985,573
<b>Total Requirements</b>	<b>7,601,738</b>	<b>9,136,114</b>	<b>9,653,459</b>

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
Name: Administration			
FTE	2.80	3.00	3.00
Name: Operations			
FTE	10.00	11.00	12.48
Name: Maintenance			
FTE	0.75	0.35	0.35
Name: Volunteers			
FTE	1.05	1.07	0.07
Name: Employment Reserve Fund			
FTE			
Name: Building Reserve Fund			
FTE			
Name: Equipment Reserve Fund			
FTE			
Name: Debt Service Fund			
FTE			
<b>Total Requirements</b>			
<b>Total FTE</b>	<b>14.60</b>	<b>15.42</b>	<b>15.90</b>

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \***

\*The Operations Department includes funding for enhanced staffing including three grant-funded summer wildfire staffing employees, one new FTE funded through a grant awarded in FY 22/23 and under a cost-share agreement with the Oregon Office of State Fire Marshal for three years. The position is to be supported 100% by the District in year four. This position will support emergency operations and community risk and fire safety. The Recruitment and Retention Coordinator position, which was funded by a FEMA SAFER grant ended in May 2023. The District is applying for two grants in the Building Reserve Fund (\$97,000) and includes final purchases under a FEMA AFG grant from FY 22/23 in the Equipment Reserve Fund.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2021-2022	Rate or Amount Imposed This Year 2022-2023	Rate or Amount Approved Next Year 2023-2024
Permanent Rate Levy (rate limit 2.7317 per \$1,000)	2.7317	2.7317	2.7317
Local Option Levy	0	0	0
Levy For General Obligation Bonds	\$216,099	\$218,468	\$225,182

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$865,000	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$0	\$0
<b>Total</b>	<b>\$865,000</b>	<b>\$0</b>

\* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

**Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property**  
 To assessor of Deschutes/Jefferson County

**FORM OR-LB-50  
 2023-2024**

• Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet  Check here if this is an amended form.

The Sisters-Camp Sherman RFPD has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Deschutes/Jefferson County. The property tax, fee, charge or assessment is categorized as stated by this form.

PO Box 1509 Sisters Oregon 97759 7/1/2023  
Mailing Address of District City State ZIP code Date

Roger Johnson Fire Chief 541-549-0771 riohanson@sistersfire.com  
Contact Person Title Daytime Telephone Contact Person E-Mail

**CERTIFICATION - You must check one box if your district is subject to Local Budget Law.**  
 The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.  
 The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

**PART I: TAXES TO BE IMPOSED**

		Subject to General Government Limits Rate -or- Dollar Amount		
1.	Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . . . .	1	2.7317	
2.	Local option operating tax . . . . .	2	0	
3.	Local option capital project tax . . . . .	3	0	<b>Excluded from Measure 5 Limits Dollar Amount of Bond Levy</b>
4.	City of Portland Levy for pension and disability obligations . . . . .	4	0	
5a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 . . . . .	5a.	0	
5b.	Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001 . . . . .	5b.	225,182	
5c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) . . . . .	5c.	<b>225,182</b>	

**PART II: RATE LIMIT CERTIFICATION**

6.	Permanent rate limit in dollars and cents per \$1,000 . . . . .	6	2.7317
7.	Election date when your new district received voter approval for your permanent rate limit . . . . .	7	0
8.	Estimated permanent rate limit for newly merged/consolidated district . . . . .	8	0.0000

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

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

**Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES\***

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

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

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



**RESOLUTION 2022-2023-012  
MAKING APPROPRIATIONS, ADOPTING THE BUDGET AND IMPOSING AND CATEGORIZING TAXES**

BE IT RESOLVED that the Board of Directors of the Sisters-Camp Sherman Rural Fire Protection District hereby adopts the Budget for Fiscal Year 2023-2024 General Fund, Employment Reserve Fund, Building Reserve Fund, Equipment Reserve Fund, and Debt Service Fund in the amount of \$9,653,459\* now on file at the Deschutes County and Jefferson County Assessor’s Office.

**MAKING APPROPRIATIONS**

<b>General Fund</b>		<b>Employment Reserve Fund</b>	
Administration	\$ 892,021	Reserved for Future Exp	\$ 135,636
Operations	\$2,528,543	PERS Reserved for Future Exp	\$ 500,000
Maintenance	\$ 368,574	<b>Total:</b>	<b>\$ 635,636</b>
Volunteers	\$ 268,076		
Contingency	\$ 547,854	<b>Building Reserve Fund</b>	
Transfers to Reserve Funds	\$ 738,212	Capital Outlay	\$ 250,808
Unappropriated Ending Fund Balance	<u>\$1,498,729</u>	Reserved for Future Exp	<u>\$ 244,681</u>
<b>Total:</b>	<b>\$6,842,010</b>	<b>Total:</b>	<b>\$ 495,489</b>
		<b>Equipment Reserve Fund</b>	
<b>Debt Service Fund</b>		Capital Outlay	\$ 857,622
Debt Service	\$ 216,176	Reserved for Future Exp	\$ 534,070
Unappropriated Ending Fund Balance	<u>\$ 72,456</u>	<b>Total:</b>	<b>\$ 1,391,692</b>
<b>Total:</b>	<b>\$ 288,632</b>		

<b>Total Appropriations, All Funds</b>	\$6,667,887
<b>Total Unappropriated and Reserve Amounts, All Funds</b>	<u>\$2,985,572</u>
<b>TOTAL ADOPTED BUDGET</b>	<u>\$9,653,459*</u> (*amounts with asterisks must match)

**IMPOSING THE TAX**

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

- (1) At the rate per \$1,000 of assessed value of \$2.7317 for operations; and
- (2) In the amount of \$225,182 for bonds;

and that these taxes are hereby imposed and categorized for tax year 2023-2024 upon the assessed value of all taxable property within the district as follows:

**CATEGORIZING THE TAX**

<b>General Government Limitation</b>	<b>Excluded from Limitation</b>
Permanent Rate..... \$ 2.7317/\$1,000	
General Obligation Bonds.....	\$225,182

The above resolution statements were approved and declared adopted on this 20<sup>th</sup> day of June 2023.

  
Julie A. Spor, Clerk of the Board