Redmond Fire & Rescue

Budget FY 2018/19
Redmond, Oregon

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Redmond Fire & Rescue

Oregon

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented the Distinguished Budget Presentation Award to Redmond Fire & Rescue, Oregon for its annual budget for the fiscal year beginning July 1, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan 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 therefore are submitting to GFOA to determine its eligibility for another award.

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Introduction of Members

BOARD OF DIRECTORS	**Term Expires**
Carroll Penhollow	*June 30, 2019*
Carrol McIntosh	*June 30, 2021*
Ken Kerfoot	*June 30, 2021*
Gary Ollerenshaw	*June 30, 2021*
Craig Unger	*June 30, 2019*

BUDGET COMMITTEE	**Term Expires**
Jack Hoxie	*June 30, 2020*
Kathleen Kuper	*June 30, 2020*
Sharon Harris	*June 30, 2019*
Evan Dickens	*June 30, 2019*
Chris Earnest	*June 30, 2019*

DISTRICT ADMINISTRATIVE STAFF
Tim Moor, Fire Chief
Dave Pickhardt, Deputy Fire Chief
Doug Kelly, EMS Division Chief
Traci Cooper, Fire Marshal
Melinda Nichols, Chief Financial Officer
Diane Cox, Office Administrator

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District Vision & Mission

Priorities

Respond to calls safely and efficiently.

Train to a high level of job proficiency.

Maintain a high level of mental and physical fitness.

Communicate effectively.

Credo

We are professionals.

People trust us to serve them.

We are always on stage.

We will make our actions applaudable.

Risk Statement

We respond to emergencies believing we can make a bad situation better.

We will not make a bad situation worse by risking our lives to protect lives and/or property that are manifestly lost.

With calculated consideration, we will jeopardize our safety to protect savable property.

If necessary, we will risk our lives to protect the life of a fellow human being.

Vision

"We will provide modern and advanced services."

Mission

"We will serve with excellence, make bad situations better, prevent fires and injuries while being fiscally responsible."

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District Overview

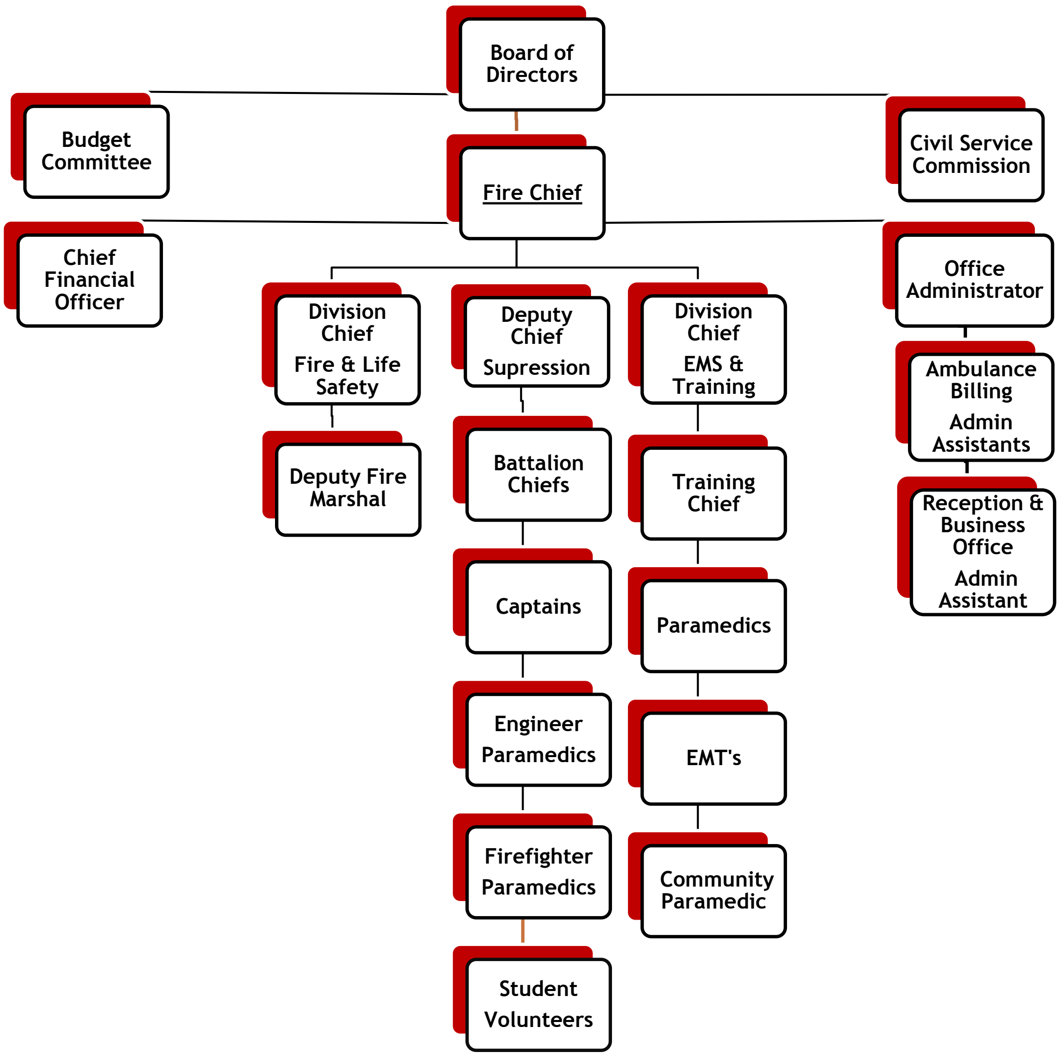
Redmond Fire & Rescue

Redmond Fire & Rescue (The District) operates under Oregon Revised Statutes Chapter 478 as a separate municipal corporation and is managed by a board of directors composed of a president and four directors. The board hires the fire chief to manage the day-to-day operations of the District.

The District was formed in 1939. In November 2010, the City of Redmond voters approved the annexation of the City into the District boundaries.

The District has 59 full-time and 14 part-time employees (equating to 5 full-time employees), bringing the total full-time employee count to 64. The District's organizational chart is noted on the following page. Fire and rescue services are provided from four fire stations.

Organizational Chart



Multi-Service District

Redmond Fire & Rescue is a multi-service district with services and programs tailored to meet the needs of the community. The District provides:

- Fire suppression
- Basic and Advanced Life Support ambulance transport
- Fire prevention
- Public education
- Aircraft rescue firefighting
- Basic rope, water and ice rescue

Population & Demographics

The area served, which includes the City of Redmond, covers 322.5 sq. miles for ambulance service area and 278.5 sq. miles for fire service coverage. Ninety-five percent of the District is located within Deschutes County with the remaining portion subsiding in both Jefferson and Crook Counties.

Population projections for both the City of Redmond and Deschutes County are listed below.

Population			
	2017	**2016**	**2015**
Deschutes County*	182,930	176,635	170,740
City of Redmond*	28,265	27,595	27,050
Fire District (outside City Limits)**	12,551	13,221	17,950
Source: *Portland State University - Center of Population and Census ** Redmond Fire & Rescue			

Service Area

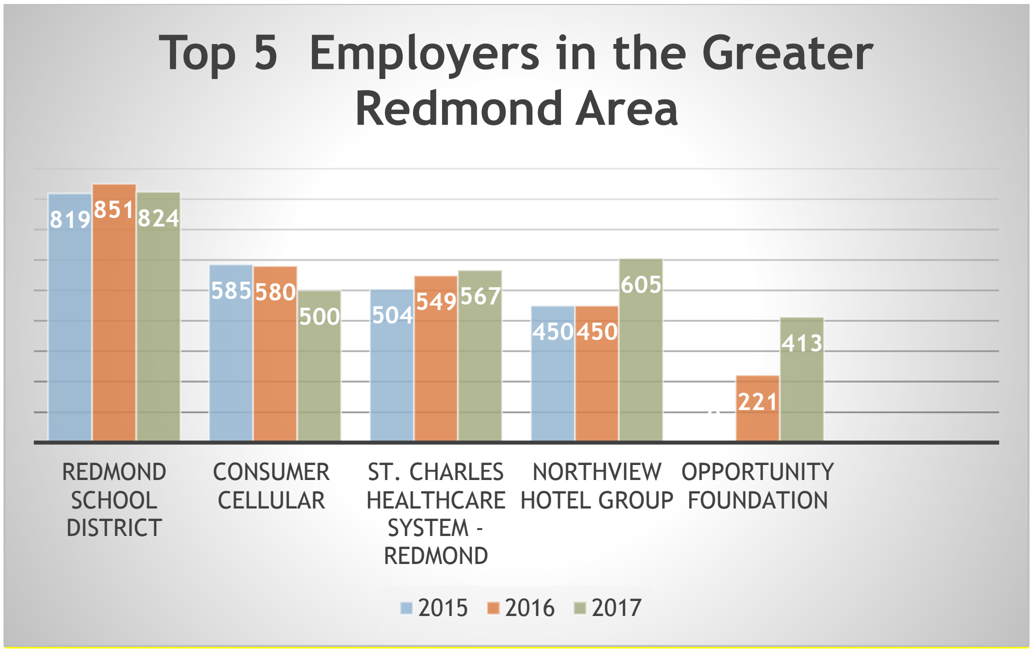
Our District

The District boasts a variety of activities which its residents can enjoy from hiking and fishing to rodeos, concerts and conventions. The City of Redmond is situated in the middle of Central Oregon, making it the center of activity and growth for the surrounding community. The climate is semi-arid with a mean annual precipitation of only 8.64 inches. Residents enjoy a high percentage of sunny days throughout the year with four distinct seasons. The region's only commercial airport is owned and operated by the City of Redmond. Redmond is home to the Deschutes County Fair and Expo Center, the largest convention center in Deschutes County.

Since 2000, the number of households in the City of Redmond have grown at an average annual rate of 5.35% with approximately 52% of the residents moving to the City in the past 10 years. The City offers business owners and residents affordable cost of living with no sales tax burden, a minimal commute (average one-way commute = 20 minutes), and optimal outdoor environment and excellent healthcare (291 physicians per 100,000 population*).

With a variety of activities, high quality of life and increase job opportunities, the District is a great place to live and recreate.

**Data provided by Redmond Economic Development, Inc.*



Source: Redmond Economic Development Inc.

Eagle Crest Fire - 2016

City of Redmond
Top 10 Taxpayers

Source: Deschutes Co. Assessor's Office

PCC STRUCTURALS INC

WAL-MART STORES INC

SKYWEST AIRLINES

PACIFICORP (PP&L)

FRED MEYER STORES INC

LOWES HIW INC

CASCADE NATURAL GAS CORP

PETERSON MACHINERY CO

LEXINGTON REDMOND LLC

HORIZON AIR INDUSTRIES

Deschutes County Top 10 Taxpayers

Source: Deschutes Co. Assessor's Office

TDS BAJA BROADBAND, LLC

PACIFICORP (PP&L)

CASCADE NATURAL GAS

GAS TRANSMISSION NW CORP

TOUCHMARK AT MT BACHELOR VILLAGE

CVSC LLC

CENTURYLINK PROPERTY TAX

SUTERRA LLC

WAL-MART STORES INC

DESCHUTES BREWERY INC

Board Policy

The District operates under a comprehensive policy manual. There are three sections within the policy manual which include the following:

- Board Policies
- Administrative Policies
- 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 Redmond Fire & Rescue. These policies are reviewed and as required, revised annually.

Administrative policies are policies established by the fire chief to direct the day-to-day operations of Redmond Fire & Rescue.

Operational Guidelines/Policies are established by the deputy fire chief through the fire chief to carry out Redmond Fire & Rescue's mission of providing fire, EMS, and rescue services.

Training

The District's Fire and Emergency Medical Services (EMS) training is made possible through the cooperation and innovation of our members. A comprehensive training schedule, through Target-Solutions software, has been implemented and allows for continuous monitoring/scheduling of fire and EMS training on a daily basis. All mandated training requirements are met including those required under OAR: 259-009-0065 which details maintenance training for all fire service disciplines. The District utilizes the most current and proven strategy and tactics to hone professional skills while being progressive with selectively implemented technology to meet our Vision and Mission Statements.

Budget Message

Dear Citizens of the Fire District, Budget Committee Members, and members of Redmond Fire & Rescue,

It is a privilege to submit Redmond Fire & Rescue's proposed budget for FY 2018/19. The priority of this budget is to be fiscally responsible and to provide the expected services of Fire Suppression, Emergency Medical Services, Fire Prevention, and Fire Code Enforcement.

Our budget team includes senior staff members and the executive board of our Local 3650 Firefighter's Association. We also include our entire membership by asking them to compile a list of their "Top-Ten" needs/wants for Redmond Fire & Rescue as seen in this Budget Message.

I would like to recognize Melinda Nichols, our Chief Financial Officer, for her day-to-day leadership and receiving the Distinguished Budgeting Award through Government Financial Officers Association the past five years.

Budget Overview

The proposed FY 2018/19 budget reflects a positive assessed valuation for the District. The City of Redmond, Terrebonne and surrounding areas, including Eagle Crest and Pronghorn continue to add valuation to the District. The current and most recent growth stresses our services but also provides additional revenues to support the District.

Redmond Fire & Rescue completed a five-year financial and operational analysis this past year. Our response and growth data shows we will continue to experience growth in the City and resort communities we serve. We have allocated funds in this budget to explore a capital bond or operating levy. Both of these requests would require voter approval and would provide adequate financial support to continue our current level of service in the future.

Our budget is divided into three (3) cost centers, Administration, Operations, and Fire & Life Safety.

This budget proposal reflects increases in our materials and services line items across all divisions. We are not proposing the hiring of any firefighter/paramedics in this budget. This past year we were able to hire six paramedics and sustain our current staffing.

This budget proposes a full-time employee for our Fire & Life Safety division. This position would report to the fire marshal and provide support in plan review and inspections in our growing fire district.

This budget also proposes a full-time emergency medical support person to assist with training our paramedics and emergency medical technicians.

The proposed capital expenditures include the purchase of one ambulance, two heavy duty chassis for wildland fire apparatus retro-fits, a new support vehicle for fire training. The ambulance would be purchased using local bank financing and financed over five years.

The total budget for the 2018/19 fiscal year is $13,813,604. Below is the breakdown of significant revenues and expenditures.

Budgeted Revenues			
	FY 2016/17	FY 2017/18	FY 2018/19
Property Taxes (Current & Prior)	$5,686,222	$6,135,386	$6,471,377
Ambulance Billing	1,367,372	1,700,000	2,376,000
Grants (Federal & Non-Federal)	251,741	4,500	386,600
Contractual Services - Airport	503,987	529,467	555,155
Beginning Fund Balance	2,409,803	2,974,403	3,476,125
Other (Loan Proceeds, Interest, Sale of Property)	986,299	827,854	548,347
Total	$11,205,424	$12,171,610	$13,813,604

Budgeted Expenditures			
	FY 2016/17	FY 2017/18	FY 2018/19
Personnel Services	$7,031,476	$7,876,143	$8,698,726
Materials & Services	1,206,382	1,387,124	1,498,153
Capital Outlay	983,000	601,500	889,000
Debt Service	295,900	359,000	487,000
Contingency	1,688,666	1,947,843	2,240,725
Total	$11,205,424	$12,171,610	$13,813,604

There are several successes and challenges in this proposed budget.

Successes

1. The continued support of our paramedic and emergency medical technician basic life support program. This program provides the necessary ambulance services to our growing community.

2. Our ambulance billing team continues to find and create efficiencies in our billing processes. We are projecting a 10% increase in ambulance billing revenue from prior year.

3. Capital replacements including one new ambulance, wildland fire apparatus chassis, and a new support vehicle for training.

4. Increases in our fire and EMS training budgets.

5. Hiring a full-time person to support Fire & Life Safety Division.

Challenges

1. Personnel Costs (health insurance and PERS)

2. Capital Building and Apparatus replacement.

3. Federal and State grant funding is becoming more competitive.

4. Lost revenue due to Urban Renewal Districts (URD's)

Collaboration and Transparency:

It is the District's intent to provide a transparent budgeting process with input from Citizens, Board of Directors, Budget Committee and all members of Redmond Fire & Rescue.

Redmond Fire & Rescue's leadership team is always looking for creative and more efficient ways to deliver fire and emergency services to our community.

Our successes include **communication, collaboration, and transparency**.

Top Ten List FY2017/18 - Accomplishments

1) *Fund VEBA accounts with $1,000.* ***- Complete.***

2) *Increase staffing. -* ***Added 6 full time Single Role Paramedics.***

3) *Purchase gurney loading systems. -* ***Purchased and will be in service on new ambulances.***

4) *Station 401 (main station) remodel charting room. -* ***Complete.***

5) *Replace EMS Equipment - glidescopes & ventilators. -* ***Not feasible for FY 2017/18 budget.***

6) *Fix landscaping & curbs north side of station 401 (main station). -* ***Complete.***

7) *Replace station 404. -* ***Not feasible for FY 2017/18 budget.***

8) *Purchase extrication & structure gloves. -* ***Complete.***

9) *Install backup cameras on apparatus. -* ***Partially completed.***

10) *Individual bunkroom tone-outs. -* ***Completed via paging system and will be enhanced with new CAD/radio system.***

Top Ten List FY2018/19

1) *Increase VEBA Funding.*
2) *Replace station 404.*
3) *Hire three Firefighter/Paramedic positions to create 3-person engine companies.*
4) *Increase the benefit package for EMS only employees.*
5) *Hire three full time Paramedics and three full time BLS staff.*
6) *Contract with outside entity for station maintenance.*
7) *Add additional outside training.*
8) *Create EMS training Officer position.*
9) *Purchase battery powered rescue tools.*
10) *Replace IV pumps and vents.*

Budget Summary:

This budget proposes our permanent tax rate of $1.75 per $1000 of Assessed Valuation. The District is projecting Assessed Valuation growth of 5.5% and anticipates a 94.5% collection rate.

Thank you for your support and dedication to Redmond Fire & Rescue.

Tim Moor

Fire Chief

Budget Overview

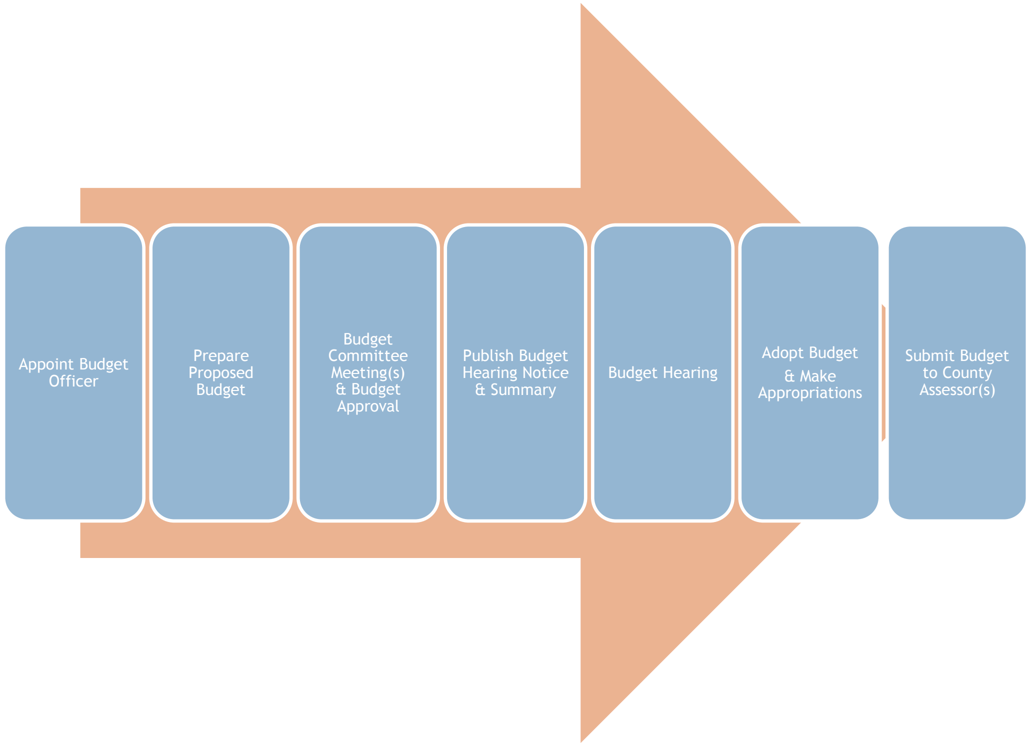
Budget Process

The budget process for the District begins with the appointment of the budget officer which, for the 2018/19 fiscal year, is the fire chief.

The proposed budget is created and includes historical and empirical data from previous budgets, external economic conditions, and other external factors that could impact the District's fiscal environment.

The budget team prepares and reviews the proposed budget. This team consists of members from senior staff (fire chief, deputy fire chief, EMS chief, fire marshal, battalion chiefs, chief financial officer and office administrator) as well as executive board members from the District's Firefighters Association, Local 3650. The objective is to create a transparent budget process that will meet the financial needs of Redmond Fire & Rescue while meeting the District's vision, mission, and strategic plan. After meeting the budget objectives, surplus revenue allocation will be determined by the budget team.

Once the proposed budget has been reviewed and balanced by the internal budget team, it then goes before the budget committee. This committee is made up of the five district board members and five appointed community budget committee members. The budget committee reviews the document, makes any necessary changes and then approves the budget to go before the board at a budget hearing. After adoption, the budget document is then submitted to the appropriate county assessor.



Budget Objectives

- Develop a fiscally responsible budget that enables Redmond Fire & Rescue to provide fire, ambulance, and fire & life safety services to the businesses, citizens of Redmond and Terrebonne, visitors, and our protection areas
- To collaboratively create the budget
- Maintain current services/staffing levels
- Ensure a transparent process

Below is the District's budget calendar for the 2018/19 fiscal year.

Date	Action
March 12 & 19, 2018	Team Budget Meetings
May 3, 2018	Publish Public Notice of Budget Committee Meetings (1st Publication)
May 9, 2018	Deliver proposed budget to committee
May 10, 2018	Publish Public Notice of Budget Committee Meetings (2nd Publication)
May 16, 2018	Budget Committee Meeting #1
May 23, 2018	Budget Committee Meeting #2
June 7, 2018	Publish Summary Budget & Notice of Public Hearing
June 13, 2018	District Board Meeting, Public Hearing
July 9, 2018	File Form LB-50 with County Assessor(s)
September 28, 2018	Budget to be filed with County Recorder(s)

Oregon law allows for the District to make changes to the adopted budget through two options depending on the amount to be appropriated. If the change is 10% or less than the annual budget, the supplemental budget may be adopted at a regular meeting and is adopted by a resolution. If the change is more than 10%, a public hearing is required and the appropriation is adopted by a resolution.

District Funds

The District shall maintain financial integrity and consistency in budgeting and accounting practices using specific fund categories within the guidelines of generally accepted accounting principles (GAAP).

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.
The District currently budgets to one fund, which is the general fund. The general fund accounts for all financial resources, except those to be accounted for in another fund.

The budget is managed on a day-to-day basis by the fire chief and deputy chief. The budget format currently consists of a general fund which houses all operating revenues and expenditures. Within the general fund, there are three cost centers. These cost centers consist of operations, administration and fire & life safety.

Budget & Accounting Basis

The District uses the modified 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 Fund

Operations Cost Center - funds daily operations including staffing, training, maintenance, utilities and all logistical expenses incurred to operate a fire department.

Administration Cost Center - funds the business management side of the organization; training of administrative staff; funding business machines; purchasing office supplies; purchasing contractual legal or administrative assistance as needed; ensuring revenue is generated and collected via grants and account receivables.

Fire & Life Safety Cost Center - funds code compliance and enforcement activities which include working closely with contractors and City departments to ensure safe and code-compliant projects; prevention and public education activities.

Cost center allocation will be prioritized in the following manner:

- Operations
- Administration
- Fire & Life Safety

- Staffing
- Training
- Maintenance
- Fuel
- Utilities
- Logistical expenses
- Equipment

Operations

- Business management
- Legal
- Office supplies
- Administrative assistance

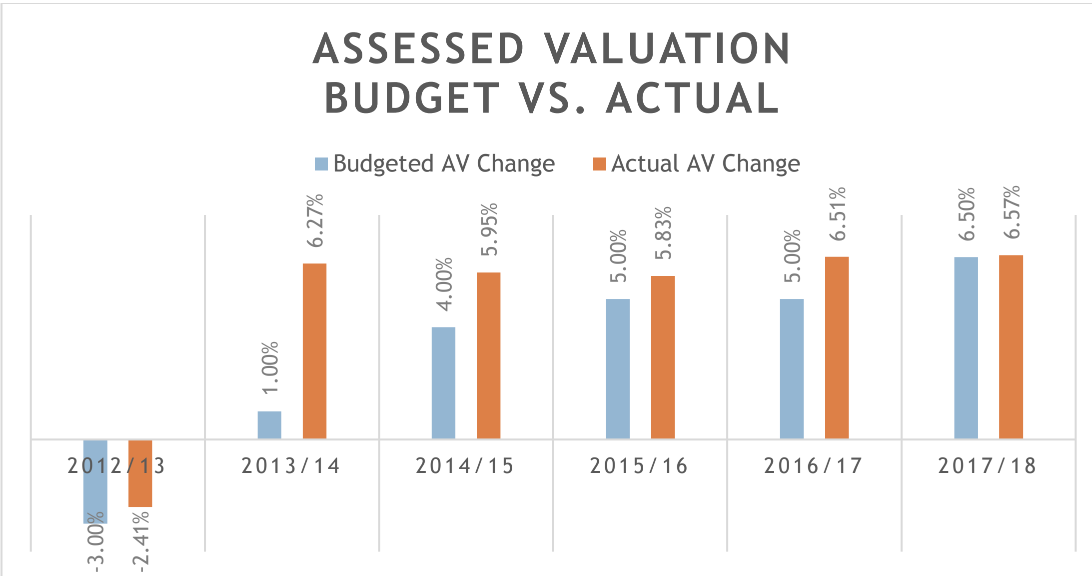
Administration

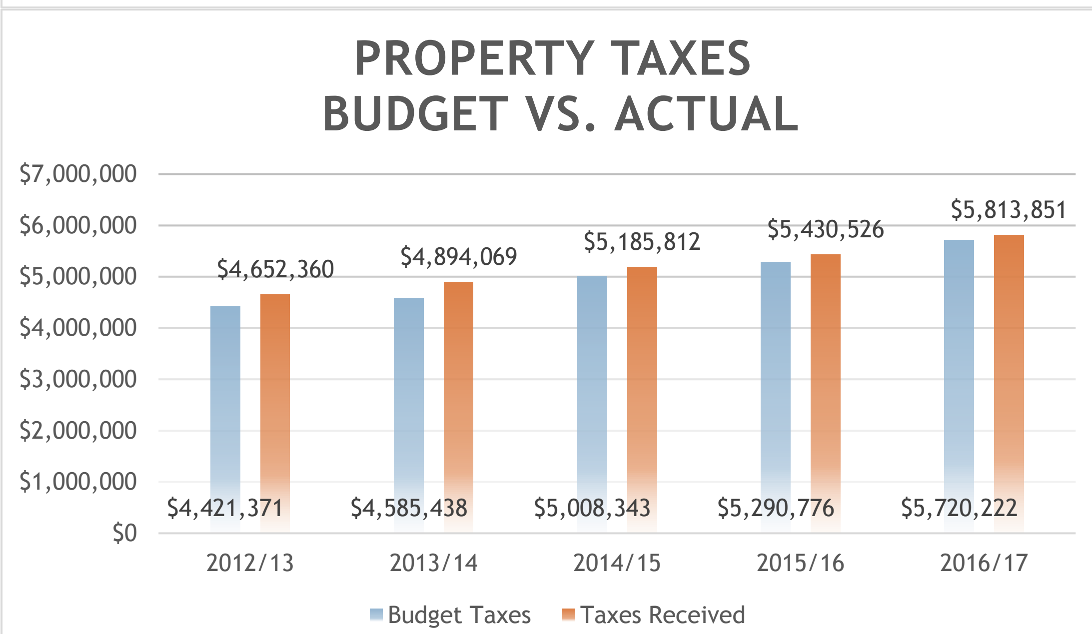
- Code compliance & enforcement
- Preventional & public education

Fire & Life Safety

Revenues

District resources include property taxes, ambulance billings, contractual services, FireMed subscriptions, and other sources. Property taxes are the District's main source of income. The FY 2018/19 budget is projecting a 5.5% increase in total Assessed Valuation (AV) from the previous fiscal year, with a 94.5% collection rate. These projections are determined based on discussions with the Deschutes County Assessor in March. The projected property taxes to be received in 2018/19 are $6,471,377. This includes prior year taxes as well. The District continues to maintain a conservative approach when budgeting property taxes as seen in both graphs below which illustrate budget assessed valuation (and corresponding tax dollars) versus actual assessed valuation and dollars received.

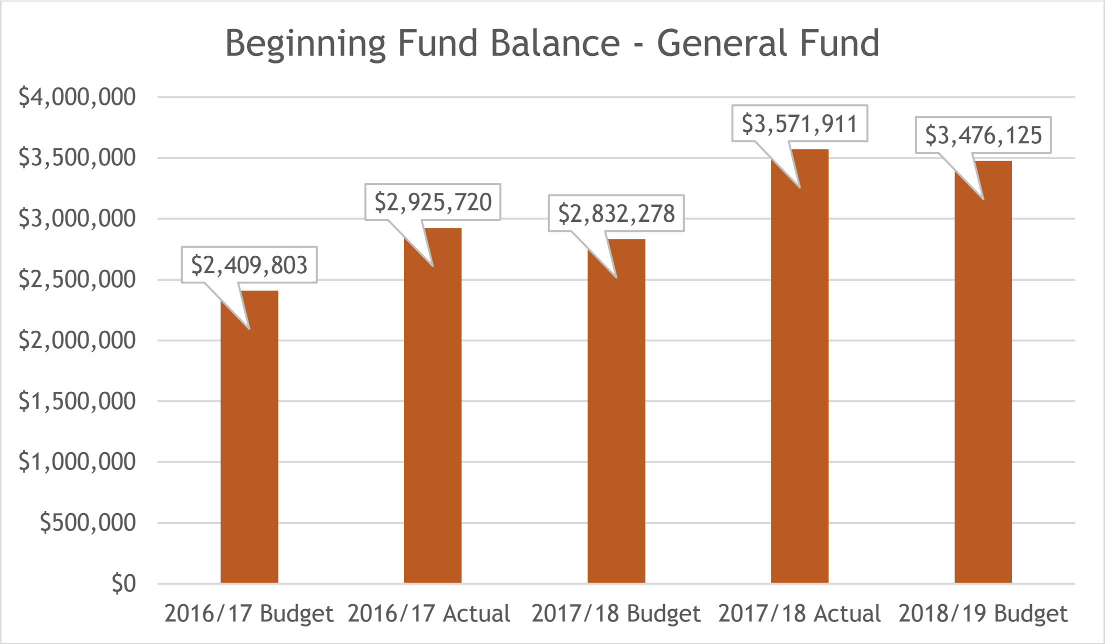




The beginning fund balance is the second largest resource within the FY 2018/19 budget. The beginning fund balance consists of all unspent dollars from the prior fiscal year which includes prior contingencies and reserves. The fund balance is increasing from $2,974,403 in the FY 2017/18 budget to $3,571,911 which is the audited ending fund balance for FY 2016/17. This was due to under projecting ambulance billing revenues. The addition of ambulance billing staff has improved the efficiency in both billing and collections as well as increased call volume. With these added efficiencies, the District is seeing revenue collections at much higher rates than in the past and therefore makes it difficult to project the appropriate revenues for the upcoming budget year.

For FY 2018/19, the budgeted fund balance is $3,476,125, a 2.7% decrease from the actual FY 2017/18 amount. This decrease is attributed to anticipated expenditures exceeding anticipated revenues (excluding the beginning fund balance) by $95,786 in FY 2017/18. When projecting where the District will end the fiscal year, a conservative approach is taken in predicting what will be received and what will be expended. As seen in the past, actual revenues may outpace what was anticipated causing the variances between years and beginning fund balances.

Beginning Fund Balance - General Fund				
2016/17 Budget	2016/17 Actual	2017/18 Budget	2017/18 Actual	2018/19 Budget
$2,409,803	$2,925,720	$2,832,278	$3,571,911	$3,476,125

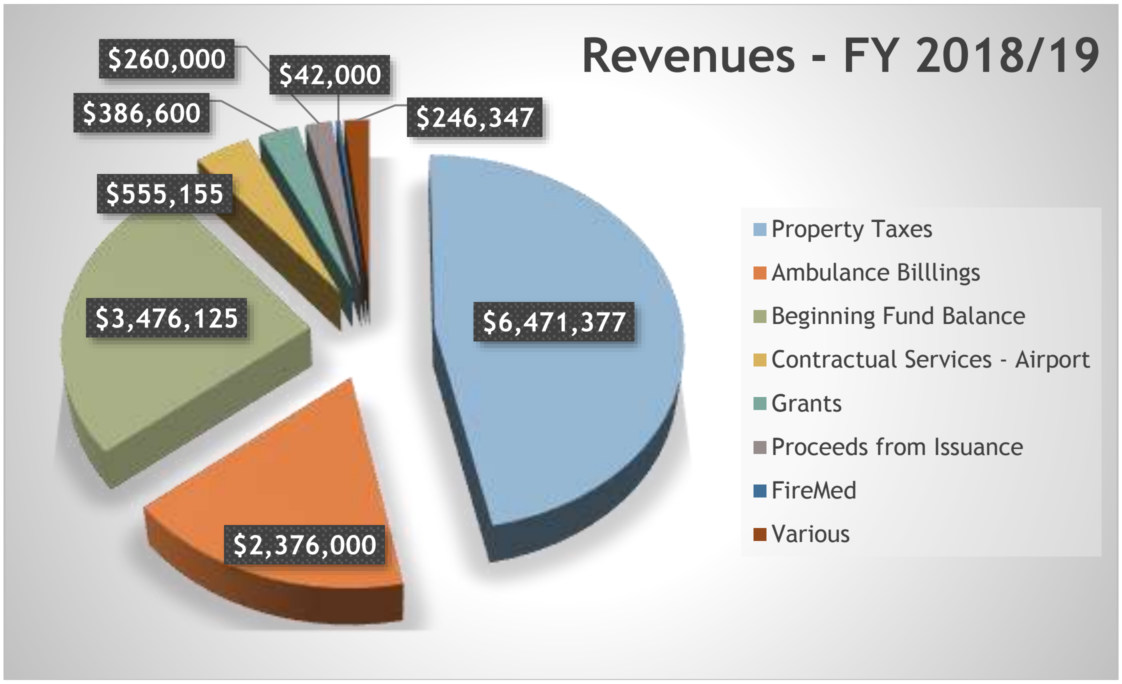


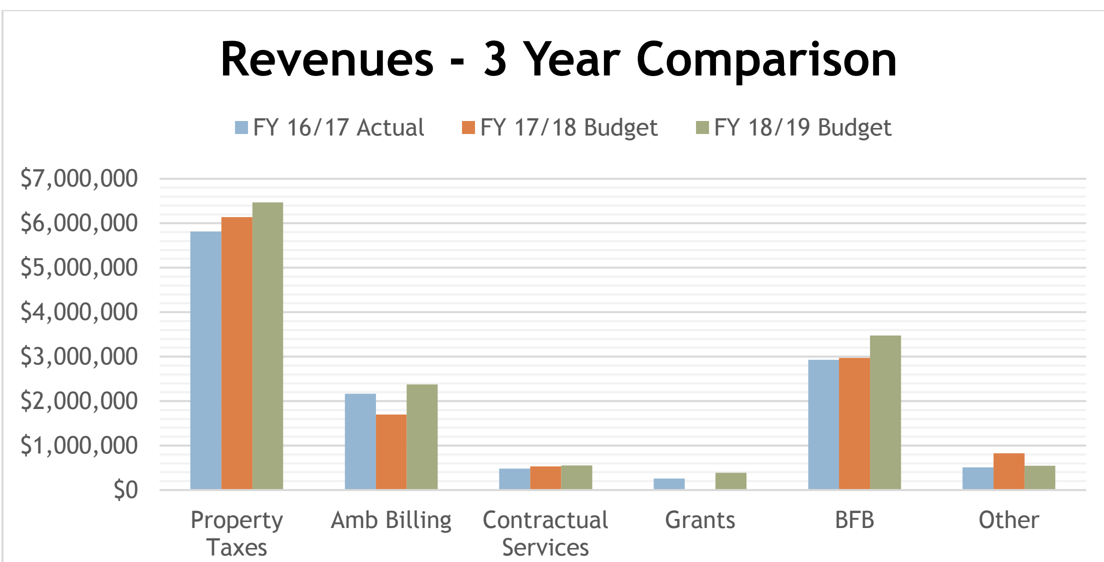
Revenues from ambulance billings are expected to be $2,376,000 which is a 10% increase from the actual 2016/17 ambulance revenue received ($2,163,398). The District anticipates seeing the same efficiencies and collections in FY 2018/19 to support the increased ambulance billing budget.

The District is budgeting $382,500 for an Assistance to Firefighter Grant (AFG) to purchase 55 self-contained breathing apparatus' (SCBA).

The District contracts with the Redmond Airport to staff the airport fire station. The Airport will reimburse the District for three firefighters and associated training fees. The budgeted resource for FY 2018/19 is $555,155.

A breakdown of the 2018/19 resources is included on the next page.





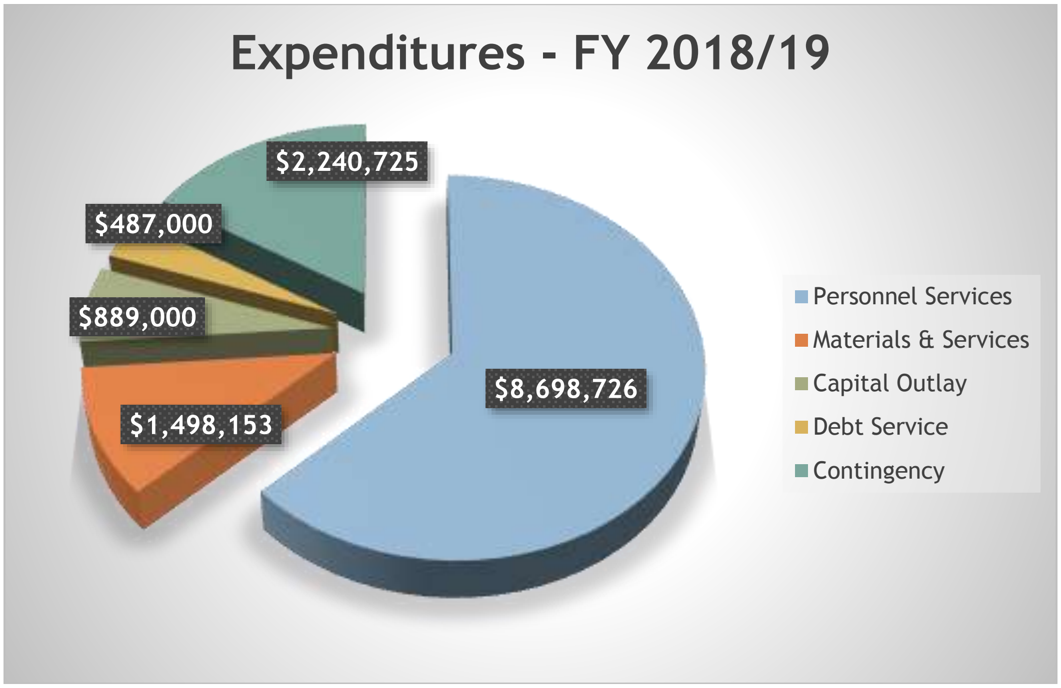
Redmond Fire & Rescue

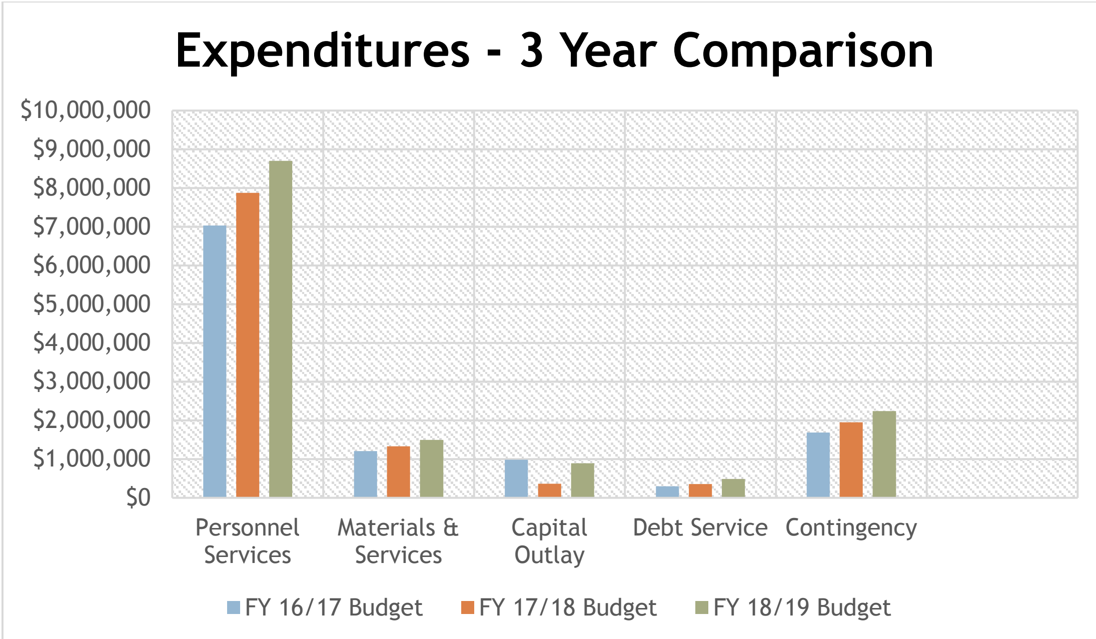
Expenditures

District expenditures are broken into six different categories within each cost center. These categories include:

- Personnel Services
- Materials & Services
- Debt Service
- Capital Outlay
- Contingency
- Transfers

Total expenditures for the approved FY 2018/19 budget are $13,813,604 and are divided among the categories as follows:





Personnel Services

Personnel services is the largest expenditure for the FY 2018/19 budget and includes 64 FTEs. The District internally went through a 3-5 year fiscal review which analyzed fiscal threats and how to address them by adjusting the way the department operates and it's deployment plan. With the success of the basic life support (BLS) Unit in FY 2016/17, the FY 2018/19 includes the six new single role paramedics brought on later in FY 2017/18 and added one more FTE for the single role paramedic as backup to offset turnover.

Per the FY 2018/19 top ten list, an EMS training coordinator position has been included in the budget.

The District has contracted with St. Charles Health Systems to continue the community paramedic program for a two-year cycle. This contract includes one paramedic versus the projected two noted in the FY 2017/18 budget.

As construction has picked up and with the addition of a more efficient code review process, leading into increased enforcement, fire and life safety is adding an additional position to assist with inspections and code enforcement.

Position	FY 2016/17	FY 2016/17	FY 2018/19
Fire Chief	1	1	1
Deputy Fire Chief	1	1	1
EMS Division Chief	1	1	1
Fire Marshal	1	1	1
Finance Manager/CFO	.50	.50	.50
Office Administrator	1	1	1
Battalion Chiefs	4	4	4
Deputy Fire Marshal	1	1	1
Inspector / Dep. Fire Marshal	0	0	1
EMS Training Coordinator	0	0	1
Captains	9	9	9
Engineer/Paramedic	19	18	18
Firefighter/Paramedic	6	6	6
Paramedic	0	6	7
Community Paramedic	0	2	1
EMTs	6.5	7.5	7.5
Administrative Assistant	2	3	3
Total	53.0	62.0	64.0

At $8,698,726, personnel services are 63% of total expenditures. Notable expenditures within the Personnel Service category include contributions to Public Employee Retirement System (PERS) and medical insurance costs.

- PERS contributions are calculated two ways. The first calculation is a flat 6% of salary paid by the District for each employee. The second calculation is provided by PERS and is based on the employee's retirement status (Tier 1/Tier 2 or OPSRP) which are noted below. These rates are adjusted every two years. The total PERS contribution budgeted for FY 2018/19 is $1,189,338.

	Employer 6%	Tier 1 / Tier 2	OPSRP Police/Fire	OPSRP General
FY 2016/17	6%	16.71%	11.77%	7.66%
FY 2017/18	6%	22.46%	15.47%	10.70%
FY 2018/19	6%	22.46%	15.47	10.70%

- Medical insurance is budgeted at $1,402,975, which includes $50,000 to contribute to employee's VEBA accounts and reserve for HRA-MERP payments when claims are processed. Insurance rates are estimated to increase by 5%.

Per the collective bargaining agreement between the fire district and the Redmond Firefighters Association, Local 3650, a 1.75% cost of living adjustment has been budgeted to occur on January 1, 2019 for all ranks and the paramedic incentive will increase to 8% effective January 1, 2019.

The budget includes a cost of living adjustment for all non-represented employees which will be effective January 1, 2019.

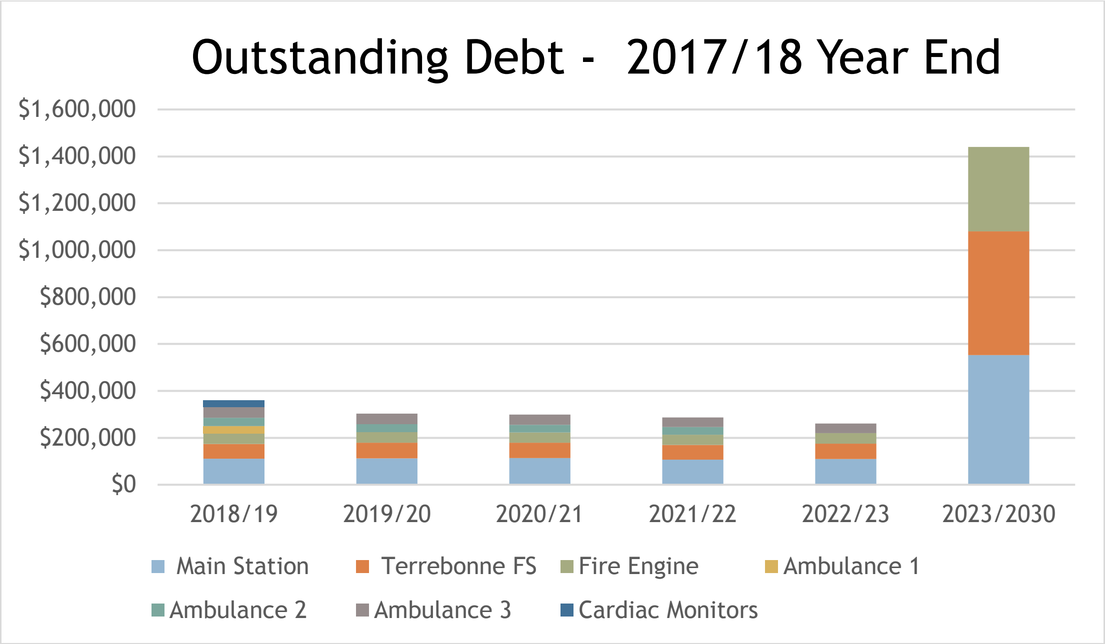
Materials & Services

Materials and services is the third largest expenditure category at 11% of total budget expenditures. Notable materials and service items are discussed in further detail within each cost center narrative.

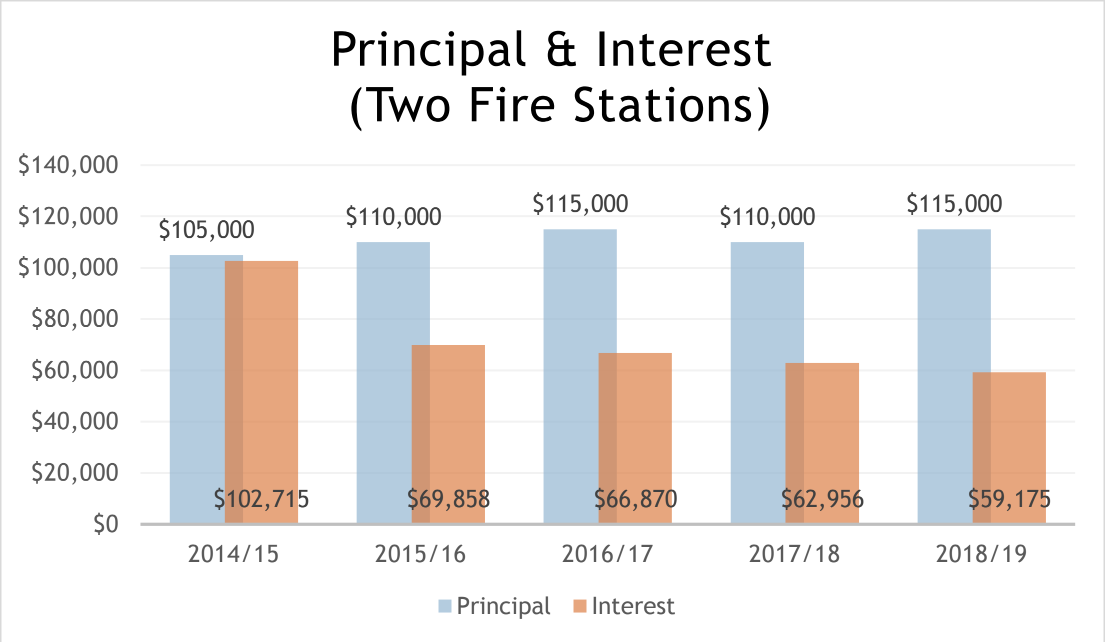
Debt Service

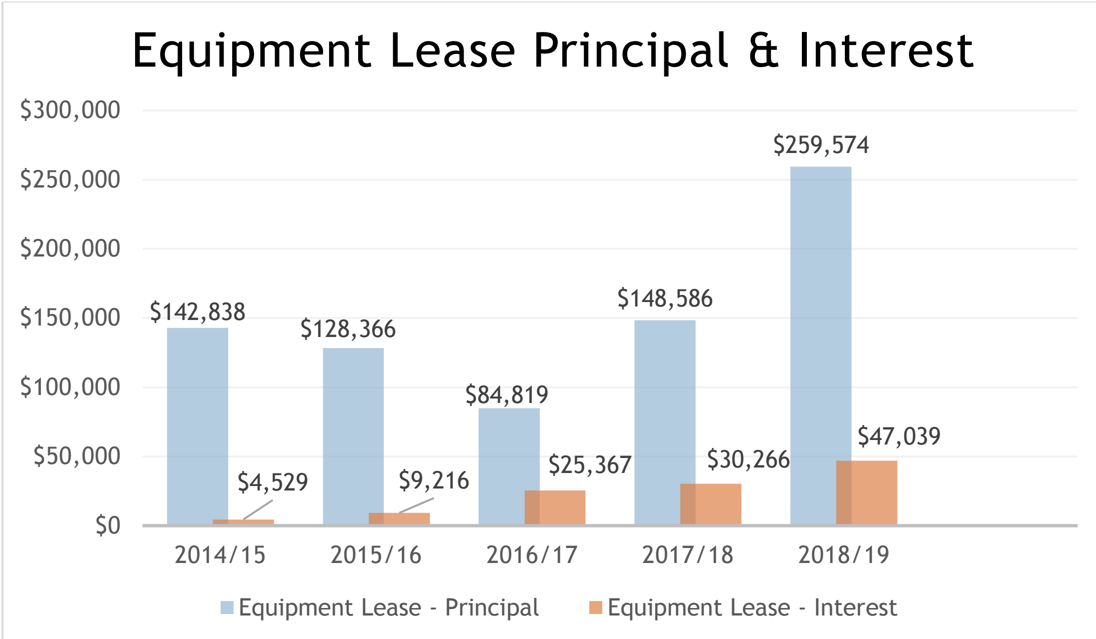
Rural fire protection districts formed under ORS Chapter 478 are limited to the total amount of indebtedness they may incur, which includes both general obligation bonds and other financing liabilities. At no time may the aggregate amount of debt liabilities exceed one and one-fourth percent (0.0125) of the District's real market value, which for 2017/18 is $5,885,258,874.

The District's legal debt limit for FY 2018/19 is approximately $73,565,736. As of the end of FY 2017/18, Redmond Fire & Rescue's total outstanding debt is $2,737,500.



Debt service is broken into four segments; principal and interest for two fire stations (Terrebonne and Main Station in Redmond) and equipment lease-principal and equipment lease-interest. For FY 2018/19, these include payments on one fire engine, five ambulances, and five defibrillators. Total debt service for the 2018/19 FY is $487,000. See below for trends on each of these segments over the past five years.





Capital Outlay

The budget includes $889,000 for capital outlay and is discussed in further detail with the operations cost center.

Contingency

Contingencies are monies set aside for unforeseen expenditures. The FY 2018/19 budget has a total contingency of $2,240,725 which is 16% of total expenditures. Contingencies are discussed in further detail within the operating cost center narrative.

Financial Policies

FINANCIAL POLICY OVERVIEW

1. To protect the policymaking 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 Redmond Fire & Rescue'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 condition.
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 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

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 of expenditures.

The District continues to stay in compliance with its financial policies through a variety of actions. Staff presents monthly financial statements to the board of directors and holds a mid-year review of the overall budget for both the board of directors and budget committee. In addition to monthly reporting, a rolling 5-year projection of the District's future financials is also presented to ensure accurate budgeting and provide the district board fiscal guidance for important decisions. Through the annual audit process, policies are reviewed alongside daily procedures to ensure the District is using funds legally.

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. The areas addressed are revenues, operating budget, capital improvement, accounting, debt management, risk management and investments.

ACHIEVING FINANCIAL POLICY, ANNUAL ANALYSIS

1. To achieve and maintain the aforementioned objective, the chief financial officer, at the direction of the fire chief, will conduct an annual analysis of projected financial condition and key financial indicators. The analysis shall be reviewed by the budget committee and the district board prior to the budget process.

2. It is the focus of this analysis to:
   a. Identify the areas where the District is already reasonably strong in terms of protecting its financial conditions;
   b. Identify existing or emergency problems in revenue sources, management practices, infrastructure conditions and future funding needs;
   c. Forecast expenditures and revenues for the next five years with consideration given to such external factors as state and federal actions, the bond market, management options being explored and used by other local governments; and
   d. Review internal management actions taken during the last budget cycle.

Financial Overview

Operations Cost Center

The operations cost center is managed by the deputy fire chief. It contains the necessary line items to support all aspects of fire and EMS service delivery. All station and equipment maintenance, daily station operating and emergency service requirements are funded through the operations cost center. This cost center includes personnel services, materials & services, capital outlay, debt service and contingency. Both personnel and debt service were discussed within the budget overview.

There are 55.5 employees funded in this cost center including their salary, benefits, uniforms, and safety supplies.

Materials & Services

Materials and services for this cost center are anticipated to increase by 7.3%. Changes to note are:

- Radios – Decreasing by $21,000. The FY 2017/18 budget included the District's portion of a grant match for the tri-county regional radio grant which will not repeat in FY 2018/19.

- Station Furnishing - Increasing by $5,000 (58.8%). The FY 2018/19 budget includes replacing chairs in all stations.

- Vehicle Maintenance – Increases from $147,717 to $177,783. Vehicle maintenance is a line item to account for a contract between the District and the City of Redmond for the use of their city vehicle maintenance shop. Costs are

Performance Measures

A performance measure is defined as a numeric description of an agency's work and the results of that work. Performance measures are based on data, and tell a story about whether an agency or activity is achieving its objectives and if progress is being made toward attaining policy or organizational goals.

In technical terms, a performance measure is a quantifiable expression of the amount, cost, or result of activities that indicate how much, how well, and at what level, products or services are provided to customers during a given time period.

"Quantifiable" means the description can be counted more than once, or measured using numbers.

"Activities" mean the work, business processes and functions of state government agencies.

"Results" are what the agency's work is intended to achieve or accomplish for its customers.

Cost center performance measures are noted throughout the Financial Overview.

OPERATIONS - PERFORMANCE MEASURES

Wellness/Fitness

Goal:

Ensure organizational support for wellness and fitness by striving to pay-out $100 per member in fiscal year for Wellness incentives.

Measure:

Average Wellness incentive pay-out per Fiscal Year per individual:
2012/13- $88.11
2013/14 - $180.67
2014/15 - $134.84
2015/16 - $107.17
2016/17 - $127.02

Response Times

Goal:

Maintain equipment and training to meet a minimum response time of 8 minutes on 80% of all emergency calls.

Measure:

2013 Average Response Time (Time of Dispatch to Arrival) - 7:06 minutes, # of calls - 4,410
2014 Average Response Time (Time of Dispatch to Arrival) - 7:27 minutes, # of calls - 4,879
2015 Average Response Time (Time of Dispatch to Arrival) - 7:43 minutes, # of calls - 5,144
2016 Average Response Time (Time of Dispatch to Arrival) - 7:40 minutes, # of calls - 5,010
2017 Average Response Time (Time of Dispatch to Arrival) - 7:40 minutes, # of calls - 5,473

Goal:

Meet or exceed the Oregon Health Authority Training hours of 48 hours per individual every two years.

Measure:

FY 2009-2011: Total EMS Training hours avg. per individual - 99.02
FY 2011-2013: Total EMS Training hours avg. per individual - 89.18
FY 2013-2015: Total EMS Training hours avg. per individual - 107.61
FY 2015-2017: Total EMS Training hours avg. per individual - 96.25

allocated over a three-year period throughout all users of the shop (this includes various City of Redmond departments along with the District through the City/District contract). As this three-year period cycles out years of very high or very low expenditures, costs due from all users will fluctuate.

- EMS and Fire Training Equipment have been added this year to account for training equipment purchases. The FY 2018/19 budget includes $20,000 with money earmarked to purchase a training mannequin.

- EMS Licenses – Increases from $800 to $19,500. License renewals are on a two-year cycle, therefore every other budget year will see a lower budgeted amount.

Capital Outlay

Capital outlay expenditures are defined by the District as items which cost $5,000 or more and have an estimated useful life of more than five years. Individual assets that cost less than $5,000 but that operate as part of a network system are considered capital in aggregate using the group method. Capital outlay includes EMS, fire and administrative equipment, and vehicle purchases. Overall capital outlay for FY 2018/19 is $889,000.

The EMS equipment includes the purchase of a new ambulance ($225,000), defibrillator/monitor ($35,000) and gurney loading system for an existing ambulance ($25,000). The ambulance will be used in the BLS/single role paramedic units program along with the defibrillator/monitor. Since EMS encompasses 75% of total District calls, ambulances are constantly in use and therefore must be replaced more frequently. Fire equipment includes $425,000 to purchase SCBA's. 90% of this will be funded via a federal grant if awarded. A vehicle for $34,000 has been budgeted to replace the training coordinator's vehicle per replacement plan. Two $50,000 chassis have been included to upgrade existing type six brush vehicles (2), upgrade a mini-rescue and create a utility pickup. $45,000 has been budgeted to install a station alerting system. The existing alerting system tones out to all stations and response teams. The new system will be response team specific and will assist in the effort of increased sleep for those teams not needed on calls specifically at night.

The debt payment for the new ambulance has been included in the debt service budget. Ambulances are financed over five years, which will be included in the next four budget cycles.

To ensure the firefighters have the necessary equipment the District must continually prepare fiscally to upgrade when necessary. The District recently finished a six-month process to develop a long term financial and strategic plan. This will in turn help develop the upcoming apparatus replacement plan.

The capital outlay items included in the FY 2018/19 budget are considered ***recurring*** purchases as they are used in daily operations and will be replaced on a regular basis according to the equipment replacement schedule. These purchases allow the District to continue to provide existing services to its constituents. The FY 2018/19 budget *does not* propose any significant ***nonrecurring*** capital investments which will effect the entity's current and future operating budget and the services that the entity provides. Because all purchases in the FY 2018/19 budget, with the exception of the ambulance, are purchased without financing, no fiscal impact will be seen in upcoming budgets.

Contingency

The contingency category has remained consistent with the prior year's budget by including three reserve accounts and one contingency account.

Building Reserve
The building reserve for 2018/19 is $398,000. The line item was created to reserve for major remodels to existing stations and future building projects.

Equipment Reserve
Beginning in 2012/13 the District funded a reserve account to support future purchases of necessary equipment. $185,500 is dedicated to fund the purchase of emergency medical equipment listed below. $90,000 will be dedicated to future purchases of fire equipment listed below.

- Fire hose
- Self-contained breathing apparatus
- Cardiac monitors
- Patient gurneys
- Emergency medical equipment

Much of the fire operations cost center includes equipment needed for service delivery. An equipment replacement fund has been established to ensure the necessary financial resources will be available when equipment reaches the end of its useful life. Below is a table defining the equipment and the particulars surrounding its respective replacement amount and useful life.

Equipment Replacement Schedule					
Type of Equipment	Purchased	Purchase Price	Useful Life	Replacement Date	Replacement Cost
Rescue Tools	2002-2003	$60,000	20 years	2022/2023	$100,000
Turnouts	2016	$80,000	10 years	2026	$120,000
Thermal Image Cameras	2013	$40,000	10 years	2023	$60,000
Fire Hose	Random	Size Dependent	10 years	Annual Purchase	$30,000
SCBA	2007	$750,000	10 years	2017	$455,000
Gurneys/Stair Chair	2012	$10,000	10 years	2022 Ongoing (w/ ambulances)	$15,000
Cardiac Monitors	2014	$140,000	8 years	2022	$140,000*
Ventilators	2011	$7,500	5 years	2016	$15,000 ea
IV Pumps	2010	$28,000	5 years	2015	$15,000 ea

**Will be offset by trade in equipment*

Operating Reserve
The operating reserve was created to account for future personnel increases, specifically PERS and medical insurance. This will ensure that the District's operations budget does not take a hit if unexpected personnel costs incur. The FY 2018/19 operating reserve is set at $350,000.

Workers Compensation Reserve
The workers compensation reserve was created to account for future workers compensation increases, specifically due to the exposure of the presumptive cancer claims. This will ensure that the District's operations budget does not take a hit if unexpected personnel costs incur. The FY 2018/19 reserve is set at $50,000.

Contingency
The contingency increases from $874,343 to $1,167,225 in 2018/19 and is equal to roughly 1.67 months' worth of operations. Contingency and reserve accounts are not only essential to the District for future purchasing but also for cash flow purposes. The District's number one funding source is its tax revenue which is not received until the first of November. Because of this, there are five months of expenditures that the District must fund with reserves or by using a tax anticipation note. Since the reserve levels for the District have held constant, a tax anticipation note has not been needed to support this gap in revenues.

Administrative Cost Center

The administrative cost center is managed by the fire chief. There is one part-time and five full-time positions funded through the administrative cost center. This cost center has overall increase of 7.3% from prior year's budget. The personnel costs in this cost center are increasing by 5.4%. This is primarily due to the increase in medical insurance costs, PERS, and a cost of living adjustment.

Materials and services for this cost center are anticipated to increase by 9.8%. Changes to note are:

- Contractual Services is increasing by 20.4%. This is primarily due to the increase in the hiring process and services performs via a contractor (physiological evaluations and physicals).

- Election expenses are increasing to account for two board member position elections and to also budget for possible bond/special levy expenditures.

- IT Contractual Services are budgeted to increase by $32,486 in total. This includes $18,500 to build a "bridge" between the District's Computer Aided Dispatch (CAD) and electronic charting systems. The remaining portion of the increase includes costs associated with contracting with Deschutes County 911 to support IT functions for the District.

Administrative Cost Center Performance Measures

District Budget

Goal:

Earn Distinguished Budgeting Award through GFOA

Measure:

2013/14 - Awarded
2014/15 - Awarded
2015/16 - Awarded
2016/17 - Awarded
2017/18 - Awarded
The District is currently submitting the FY 2018/19 budget for review.

District Audit

Goal:

To complete the audit process receiving zero findings.

Measure:

2011/12 - # of findings - 0
2012/13 - # of findings - 0
2013/14 - # of findings - 0
2014/15 - # of findings - 0
2015/16 - # of findings - 0
2016/18 - # of findings - 0

Ambulance Billing

Goal:

To ensure an efficient and timely billing cycle, the billing department will review and process a call within 10 days from once the call occured.

Measure:

FY 2016/17 – Yes *(all calls/charts were reviewed and processed within a 10-day window from initial call date)*

Fire & Life Safety Performance Measures

Existing Construction
<u>Goal:</u>
Inspect existing occupancies that have been prioritized based on risk to individuals.
Assembly Occupancies
Residential Occupancies
Manage the Compliance Engine program that has been implemented to help businesses maintain existing fire and life safety systems.

<u>Measure:</u>
<u>Existing Construction Inspections</u>
2014-202
2015-172
2016-135
2017-149
<u>New Construction Plan Reviews</u>
2014-87
2015-155
2016-334
2017-339
<u>The compliance engine generated:</u>
213 - Inspections
272 - Reports reviewed for maintenance and deficiencies
<u>New this year:</u>
Private hydrants and water mains added to the scope of work for plan review sand inspections and maintenance.

Public Education - Firefighters are our Friends - preschool/kindergarten
<u>Goal:</u>
To reduce fear in small children of firefighters in our firefighting gear.
<u>Measure:</u>
Observe children at final stages of the program: As firefighters are dressing in fire gear are any of the children becoming uncomfortable? After firefighter has all the gear on do all the children interact with him/her?
The addition of the firefighter paper dolls and the silly sounds of the air pack have been a great success. We have been able to keep Preschoolers engaged for up to 60 minutes at a time. All the children have been very comfortable interacting with the firefighter in gear.

Fire & Life Safety Cost Center

The fire & life safety cost center is managed by the fire marshal. There are three employees funded through this division, one of these being a new position (Inspector/Deputy Fire Marshal). This cost center is responsible for the fire & life safety division's staff, programs and equipment. The individual expenditures from this cost center include all fire and injury prevention programs, necessary equipment and supplies, uniforms, and training. Grants and donations assist in the funding of various expenditures such as the car seat and helmet programs.

The fire & life safety cost center is anticipating a 30.4% increase from prior year which is due to the increases in personnel costs and added position previously noted above. $5,000 has also been added this budget year to account for the purchase of lockboxes for the lockbox program.

Fire & Life Safety Performance Measures

Helmet Program

Goal:

Reduce the number of head injuries from riding bikes, scooters and skate boards.

Measure:

Helmets Provided:

2014 – 238

2015 – 110

2016 – 75

2017 - 56

Matches and Lighters are Tools not Toys – 1st Grade

Goal:

Children will tell a grown up if they find matches and lighter in an unsafe location. Reduce the number of children who misuse fire. Reduce the number of children who are burned or die from the misuse of fire by youth.

Measure:

During the class program:

- *Assess the number of children who are able to accurately identify a tool from a toy*
- *Assess how many of the students are able to accurately respond to the safety questions at the end of the program*
- *Determine if any of the children who are entering the Juvenile Fire Setters Program (JFS) have completed the program*
- *Since implementing this program, we have seen a significant reduction of cases in the JFS program for this age group and older.*

Care & Feeding of Smoke Alarms

Goal:

Students will be able to identify the proper steps for caring for their smoke alarms.

Measure:

During the class program the students will demonstrate the step for maintaining a smoke alarm. We then can track the number of requests for assistance through our smoke alarm program and identify families we provide service to who have children in this age group.

Juvenile Fire Setters

Goal:

Upon completion of the program the youth will not choose to misuse fire again.

Measure:

Youth who complete the program are referenced against all incoming cases for recidivism. None of the youth who completed the program this past year have re-offended. We have only had one case of recidivism in 13 years.

Youth Who Misuse Fire: *(Shows direct result of programs in school and the community)*

2013 - 11

2014 - 4

2015 - 5

2016 - 2

2017 - 2

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Strategic Plan 2016-18

Redmond Fire & Rescue's Strategic Plan is designed to provide direction to the District for a three year period. The Strategic Plan is vision and mission driven and was developed with the input from the internal and external stakeholders.

This Strategic Plan envisions the continued involvement of the members of the department in carrying out each of the action items under the leadership of our division leaders. Our goals were developed from a strengths, weaknesses, opportunities and threat (SWOT) analysis conducted by the members of Redmond Fire & Rescue.

This Strategic Plan is dynamic and will require periodic adjustments and modifications to address our changing internal and external environments.

I. VISION

We will provide modern and advanced services.

II. MISSION

We serve with excellence, make bad situations better, prevent fires and injuries while being fiscally responsible.

III. REDMOND FIRE & RESCUE STRATEGIC GOALS

Strategic Goal #1:

Focus on administrative services and board of director targets.

Action Items / Desirable Outcomes (TM/DP/DC)

a. Develop a financial strategic plan for future capital projects including apparatus and facilities.
b. Develop a data system to allow better decision-making.
c. Evaluate accreditation programs to determine best practices.
d. Develop standardized performance measures for customer service.
e. Evaluate alternative response models.
f. Ensure board and administrative policies are written and kept current.
g. Maintain labor-management relations.
h. Continue and enhance our employee recognition program.
i. Create and maintain relationships with our partners in fire and law enforcement.
j. Create and maintain relationships with city and county administrators.

k. Create and maintain relationships with regional and state partners.
l. Find creative ways to communicate and market RF&R to our community.
m. Create a health/safety cancer awareness program.

Strategic Goal #2:

Provide exceptional public safety and emergency services (Fire & EMS).

Action Items / Desirable Outcomes (DP/DK)

a. Improve turnout and response times.
b. Create and maintain effective deployment plans.
c. Review alternative delivery methods for emergency medical services.
d. Update Standard of Cover document.
e. Continue to improve fire and emergency medical services training delivery.
f. Reduce unnecessary EMS requests through education and innovation.
g. Enhance our iPad technology for response information.
h. Ensure operational policies, operational guidelines, and protocols are written and kept current to meet or exceed "best practices".

Strategic Goal #3:

Identify efficient and cost effective fiscal solutions.

Action Items / Desirable Outcomes (TM/MN/DC)

a. Explore new revenue opportunities.
b. Increase operational efficiencies to reduce cost of our services.
c. Address economic uncertainty.
d. Obtain grant funding for capital expenditures.
e. Evaluate public procurement processes for capital expenditures.
f. Assess benefit costs (PERS and Health Insurance).
g. Develop Urban Renewal District protection strategy.

Strategic Goal #4:

Enhance qualities of leadership, management, and personnel.

Action Items / Desirable Outcomes (TM/DP/DC)

a. Pursue career development for all members.
b. Add administrative staff to support our core business.

c. Continue collaborative relationship with Local 3650.
d. Review and update staff promotion requirements.
e. Develop Battalion Chief, Engineer/Paramedic, and Firefighter/Paramedic eligibility lists.
f. Develop 5-year staffing plan, including staffing for proposed fire stations.
g. Improve our human resource services by adding a dedicated HR person.

Strategic Goal #5:

Develop critical long range capital expenditure plans.

Action Items / Desirable Outcomes (TM/DP)

a. Determine fire district station locations for future.
b. Obtain intergovernmental agreements for future station locations.
c. Develop capital plan for two new fire stations projected for 2020-2030.
d. Create fire and EMS apparatus capital plans.
e. Research funding and build a Class-A burn building for live fire training.

Strategic Goal #6:

Develop Fire & Life Safety programs, social media, and web-site management.

Action Items / Desirable Outcomes (TC/JC)

a. Partner with local schools provide fire prevention programs.
b. Maintain working relationships with the City of Redmond, Deschutes County, Oregon State Fire Marshal's Office, and other key partners in our community and the state.
c. Implement the Brycer Compliance Engine program to maintain fire and life safety systems in our jurisdiction.
d. Continue to coordinate and manage our annual Halloween event for the community.
e. Maintain residential and commercial key box programs.
f. Improve and implement pre-incident plan program with a focus on our high-risk target hazards.
g. Continue to provide water and access requirements for new construction.
h. Continue to evaluate our social media and marketing opportunities.

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Long Range Financial Plan

Financial Forecasting

It is noted in the District's policies that financial management is designed to ensure the fiscal stability of the District and to guide the development and administration of annual operating and capital budgets. In order to accomplish this, the District utilizes a variety of tools which assist management throughout the year as well as during the budget process. These tools include an Equipment Replacement Schedule to determine when capital purchases are due and/or needed (see page 38), a Strategic Plan for Future Facilities and Staffing (see page 43) and a three year financial projection. We have included further detail regarding the three year financial projection below.

Three Year Financial Projection

Once the budget has been approved by the District Board, a three year projection is updated with the approved budgeted figures for the current year. This provides a base for assumptions to be made upon over a projected three year period. These assumptions have been noted below and can be changed depending on different decision outcomes (this assists in accomplishing our strategic goals – especially Strategic Goal #3). These changes then flow through to the net fund balance to give administration a look at the overall fiscal impact and help with decision making and future budgeting decisions. One example on when this tool is used is by addressing the Top Ten Lists which were noted previously in the Budget Message. For FY 2017/18, a top ten item noted was to add additional staffing. These funds can be entered into the document and the fiscal impact can be seen over the course of three years.

Revenues
Property Taxes – The following three year projection includes a 5.5 % increase in AV each fiscal year.
Ambulance Billing – Ambulance Billing increases each year by $100,000 which captures the efficiencies seen in the billing department over the past few years.
Beginning Fund Balance (BFB) – This is the net fund balance (revenues less expenditures plus contingencies) from the prior year. For the purpose of this document, only the contingency is left as unspent funding. In actuality, there are various line items in the budget which are not fully expended and/or revenues which are in excess of budget which then roll forward to the next year.
Other – This includes special events, Airport Contractual Services, interest revenue, etc. These line items are reviewed individually and remain constant throughout the document or increase at a 0.5% rate (the same rate increase assumption as Materials & Services).

Expenditures
Personnel Services – There are a variety of unknowns in regards to Personnel Service expenditures. The collective bargaining agreement with the District's Firefighters Association, Local 3650 expires on June 30, 2019 so future wage

increases are unknown for the 2019/20, 2020/21 and 2021/22 fiscal years. For the purpose of this document, all wage increases remain consistent with the current year budget and collective bargaining agreement (2.0% for union, non-union at percentages based on individual positions). Medical insurance is assumed at a 5% increase each year along with a $1000 VEBA contribution for each individual. PERS includes a 35% in 2019/20 to start the next biennium.

Materials & Services – Inflation has been factored into the projection at a rate of 0.5% for each year. This rate has been used across all budgeted line items. While most line items do not see much increase from year to year, the intent of applying inflation to every line item each year, is to be as conservative as possible and that when those large increases do occur, they have been accounted for.

Debt Service – Includes all agreed upon debt payments over the three year period.

Capital Outlay –The option to include capital outlay in the document is available but for now has been omitted. Most Capital Outlay purchases are financed or are purchased with excess funds in the budget process. The three year projection tool provides a snapshot for if there will be funding for future capital items.

Contingency – Contingency also serves as a reserve account for upcoming projects and unknown increases in personnel services. For the three year projection, contingencies remain the same throughout this document. They are set aside in the expenditure category but carried forward through the beginning fund balance in the following fiscal year.

	Budget FY 2018/19	Projected FY 2019/20	Projected FY 2020/21	Projected FY 2021/22
	REVENUES			
Total Revenues	13,813,604	12,317,374	12,164,946	12,339,647

	Budget FY 2018/19	Projected FY 2019/20	Projected FY 2020/21	Projected FY 2021/22
	EXPENDITURES			
Personnel Services	8,698,652	8,753,314	8,986,714	9,225,012
Materials & Services	1,498,153	1,478,771	1,504,536	1,492,685
Debt Service	487,000	477,000	408,000	393,000
Capital Outlay	889,000	-	-	-
Contingency	2,240,725	2,240,725	2,240,725	2,240,725
Total Expenditures	13,813,604	12,949,810	13,139,975	13,351,422
Net Fund Balance*	2,240,725	1,608,289	1,265,696	1,228,651

*Net Fund Balance is the net of revenues and expenditures excluding the contingency.

Although the figures noted in the projection decrease significantly by FY 2021/22, assumptions were kept at a conservative level and can always vary. Just by changing a few assumptions, a low fund balance at the end of FY 2021/22, can quickly be adjusted. For instance, by changing the PERS increase to 20% and adding an additional $50,000 to ambulance billing each year, balance in FY 2021/22 goes from $1,228,651 to $1,784,429 (a 45% increase).

General Fund Budget Detail

Redmond Fire & Rescue	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Adopted Budget	FY 2018/19 Proposed Budget	FY 2018/19 Approved Budget	FY 2018/19 Adopted Budget
Fire Operations						
Resources						
Property Taxes - Current	5,328,727	5,737,156	6,035,386	6,371,377	6,371,377	6,371,377
Property Taxes - Prior	101,799	76,695	100,000	100,000	100,000	100,000
Ambulance Billings	1,643,411	2,163,398	1,700,000	2,376,000	2,376,000	2,376,000
Rescue Billing	1,674	1,322	1,500	1,500	1,500	1,500
GEMT	-	-	-	-		
Fire Med Memberships	38,710	46,352	45,000	42,000	42,000	42,000
Special Events	126,123	12,951	15,000	15,000	15,000	15,000
Interest Revenue	17,689	36,080	34,000	46,875	46,875	46,875
Conflagration	111,578	17,874	15,000	15,000	15,000	15,000
Training Revenue	450	50	7,500	5,000	5,000	5,000
Contractual Services - Airport	483,387	485,044	529,467	555,155	555,155	555,155
Training Center Rental Fees	-	-	-	15,600	15,600	15,600
Fire & Life Safety - Training	(146)	83	100	100	100	100
Fire & Life Safety - Inspectio	-	125	100	500	500	500
Fire & Life Safety - Car Seats	1,495	743	1,000	1,000	1,000	1,000
Permits	-	-	-	-	-	-
Fire & EMS Reports	423	520	200	200	200	200
Collections	14,484	14,788	10,000	10,000	10,000	10,000
Community Paramedic	53,332	140,663	240,954	133,072	133,072	133,072
Refunds / Reimbursements	-	-	500	500	500	500
Workers Comp. Dividend	18,487	17,017	-	-	-	-
Federal Gov't Grants-FLS	2,418	818	1,500	1,100	1,100	1,100
Federal Gov't Grants-Operation	173,288	240,926	-	382,500	382,500	382,500
Non-Federal Grants	3,000	15,000	3,000	3,000	3,000	3,000
Bond / Note Sale	498,807	156,905	457,000	260,000	260,000	260,000
Private Source / Donations	(509)	1,719	-	-	-	-
Sale of Property	-	64,000	-	2,000	2,000	2,000
Room Rental Fees	-	225	-	-	-	-
Miscellaneous	665	192	-	-	-	-
Beginning Fund Balance	2,844,815	2,925,720	2,974,403	3,476,125	3,476,125	3,476,125
Resources Total	**11,464,107**	**12,156,366**	**12,171,610**	**13,813,604**	**13,813,604**	**13,813,604**
Personnel Services						
Regular Pay	3,235,954	3,464,795	3,885,311	4,211,898	4,211,898	4,211,898
Overtime	440,703	334,373	350,000	375,000	375,000	375,000
Conflag/Type 3 Wages	12,853	1,856	15,000	15,000	15,000	15,000
Wellness Bonus	4,302	3,048	16,200	16,200	16,200	16,200
Holiday Pay / Vac Buy Back	69,115	39,693	64,963	110,749	110,749	110,749
Special Event Wages	95,496	206	500	-	-	-
FLSA	23,089	20,776	25,000	25,000	25,000	25,000
Community Paramedic Wages	-	113,680	138,795	62,400	62,400	62,400
Employer FICA	233,359	234,976	262,589	322,295	322,295	322,295
Employer Medicare	54,227	54,803	61,412	66,510	66,510	66,510
Employer PERS	799,030	786,004	989,228	1,060,868	1,060,868	1,060,868
Medical Insurance	669,406	708,351	925,241	1,138,711	1,138,711	1,138,711
EMPLOYER - DEFERRED COMP.	2,400	2,700	3,000	3,300	3,300	3,300
Life Insurance	977	993	1,152	1,272	1,272	1,272
Long Term Disability	8,157	9,944	9,792	10,812	10,812	10,812
Accidental D&D	3,731	3,392	4,510	4,980	4,980	4,980
Workers Comp	86,146	125,809	144,200	160,000	160,000	160,000
FSA	2,493	1,828	3,744	4,056	4,056	4,056
MERP	4,298	4,978	10,000	10,000	10,000	10,000
VEBA	106,228	92,500	39,000	42,000	42,000	42,000
PEHP/VEBA	12,540	12,060	11,880	12,780	12,780	12,780
Air Transport Membership	-	1,800	-	-	-	-
Personnel Services Total	**5,864,504**	**6,018,563**	**6,961,517**	**7,653,830**	**7,653,830**	**7,653,830**

Redmond Fire & Rescue	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Adopted Budget	FY 2018/19 Proposed Budget	FY 2018/19 Approved Budget	FY 2018/19 Adopted Budget
Materials & Services						
Station Supplies	12,493	10,481	18,540	18,540	18,540	18,540
Station Furnishing	5,396	369	8,500	13,500	13,500	13,500
Uniforms	23,231	29,570	45,000	48,000	48,000	48,000
Safety Supplies	232	2,004	5,150	5,150	5,150	5,150
Medical Supplies / Equipment	146,318	150,425	152,000	165,000	165,000	165,000
Personal Protective Equipment	86,786	6,902	29,000	23,000	23,000	23,000
Taxi Vouchers	168	30	650	650	650	650
Building Maint.	44,930	29,955	65,000	65,000	65,000	65,000
Fire Tuition, Meeting, Travel	24,277	28,500	45,000	45,000	45,000	45,000
EMS Tuition, Meeting, Travel	16,575	11,586	31,050	31,050	31,050	31,050
Fire Training Materials	-	-	-	5,000	5,000	5,000
EMS Training Materials	-	-	-	15,000	15,000	15,000
Hose	-	-	10,000	5,000	5,000	5,000
Small Tools & Work Equipment	10,268	30,485	27,645	25,000	25,000	25,000
ARFF	39,010	22,858	50,000	50,000	50,000	50,000
Radios	4,333	9,484	86,000	65,000	65,000	65,000
Firefighting Foam / Extinguish	2,405	3,055	3,500	3,500	3,500	3,500
Fire Meals	230	1,275	2,500	2,500	2,500	2,500
External Equip Maint.	29,891	15,459	32,600	32,600	32,600	32,600
Fuel	39,977	49,032	56,000	57,680	57,680	57,680
Vehicle Maint.	115,529	136,480	147,717	177,783	177,783	177,783
External Vehicle Maint.	2,141	11,227	10,300	10,300	10,300	10,300
Wellness / Fitness	14,868	6,834	16,000	20,350	20,350	20,350
EMS Licenses	650	8,108	800	19,500	19,500	19,500
Ambulance Refunds	10,906	5,985	7,000	8,500	8,500	8,500
Employee / Volunteer Recogn	6,142	7,721	8,500	8,500	8,500	8,500
Materials & Services Total	**636,755**	**577,825**	**858,452**	**921,103**	**921,103**	**921,103**
Capital Outlay						
EMS Equipment	44,361	156,905	515,000	285,000	285,000	285,000
Fire Equipment	498,807	297,778	5,500	425,000	425,000	425,000
Admin Equipment	-	-	-	-	-	-
Vehicles	-	5,500	81,000	134,000	134,000	134,000
Building	-	-	-	-	-	-
Capital Improvements	-	17,477	-	45,000	45,000	45,000
Software	-	-	-	-	-	-
Capital Outlay Total	**543,168**	**477,660**	**601,500**	**889,000**	**889,000**	**889,000**
Debt Service						
Principal	110,000	115,000	110,000	115,000	115,000	115,000
Interest	70,259	66,863	65,000	62,000	62,000	62,000
Equipment Lease - Prin	128,366	116,200	153,000	262,000	262,000	262,000
Equipment Lease - Int.	8,177	28,031	31,000	48,000	48,000	48,000
Debt Service Total	**316,802**	**326,094**	**359,000**	**487,000**	**487,000**	**487,000**
Contingency						
Building Reserve	-	-	398,000	398,000	398,000	398,000
Equipment Reserve	-	-	275,500	275,500	275,500	275,500
Operating Reserve	-	-	350,000	350,000	350,000	350,000
Workers Comp Reserve	-	-	50,000	50,000	50,000	50,000
Contingency	-	-	874,343	1,167,225	1,167,225	1,167,225
Contingency Total	**-**	**-**	**1,947,843**	**2,240,725**	**2,240,725**	**2,240,725**
Total I Total Expenditures	**7,361,229**	**7,400,142**	**10,728,312**	**12,191,658**	**12,191,658**	**12,191,658**
Fire Operations Net Total	**4,102,878**	**4,756,224**	**1,443,298**	**1,621,946**	**1,621,946**	**1,621,946**

Redmond Fire & Rescue	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Adopted Budget	FY 2018/19 Proposed Budget	FY 2018/19 Approved Budget	FY 2018/19 Adopted Budget
Fire Administration						
Personnel Services						
Regular Pay	295,656	326,717	379,750	393,752	393,752	393,752
Overtime	-	-	-	-	-	-
Holiday Pay / Vac Buy Back	7,580	2,809	2,480	6,500	6,500	6,500
Employer FICA	17,661	18,992	23,451	27,850	27,850	27,850
Employer Medicare	4,092	4,538	5,485	5,688	5,688	5,688
Employer PERS	48,984	53,710	71,167	73,023	73,023	73,023
Medical Insurance	88,134	81,209	133,634	142,994	142,994	142,994
Employer - Deferred Comp.	4,895	6,419	6,650	6,677	6,677	6,677
Life Insurance	106	90	144	144	144	144
Accidental D&D	105	340	564	564	564	564
Long Term Disability	555	682	1,224	1,224	1,224	1,224
FSA	375	375	468	468	468	468
VEBA	14,810	17,500	6,000	6,000	6,000	6,000
Air Transport Membership	-	279	250	630	630	630
Personnel Services Total	**482,953**	**513,660**	**631,267**	**665,513**	**665,513**	**665,513**
Materials & Services						
Uniforms	490	2,494	1,015	1,015	1,015	1,015
Office Supplies	8,786	7,515	8,120	8,365	8,365	8,365
Postage	2,956	1,804	2,400	2,000	2,000	2,000
Printing	1,803	882	1,200	3,000	3,000	3,000
Election Expenses	-	7,211	10,000	17,000	17,000	17,000
Directors	2,750	2,650	3,250	3,250	3,250	3,250
Consulting	-	-	28,000	28,000	28,000	28,000
Contract Services	34,882	28,914	28,230	34,000	34,000	34,000
IT Contract Service	75,730	108,638	121,514	154,000	154,000	154,000
Water / Sewer	9,556	8,818	9,000	9,000	9,000	9,000
Utility Electric	27,856	31,528	30,151	32,188	32,188	32,188
Utility Propane / Natural Gas	17,631	22,925	26,036	29,741	29,741	29,741
Garbage Collection	4,604	4,464	4,620	4,620	4,620	4,620
Telephone / Cell Phone	15,851	15,208	11,496	15,357	15,357	15,357
IT Software	25,741	110	-	-	-	-
IT Hardware	3,056	3,775	14,000	16,000	16,000	16,000
Addressing	608	702	1,000	1,000	1,000	1,000
Volunteer Scholarships	51,300	19,900	36,000	27,000	27,000	27,000
Audit	18,900	19,100	15,500	13,500	13,500	13,500
Legal	13,286	8,694	25,000	20,000	20,000	20,000
Insurance	54,632	57,923	63,900	66,894	66,894	66,894
Advertising/Publications	2,053	1,285	2,000	2,000	2,000	2,000
Bank Fees	5,407	7,090	7,000	10,000	10,000	10,000
Admin Tuition, Meeting, Travel	20,587	23,663	28,000	28,000	28,000	28,000
Subscrip, Memberships, Lib. Re	10,791	8,749	9,000	9,000	9,000	9,000
Small Tools & Work Equipment	4,384	1,426	3,000	3,000	3,000	3,000
Equipment Rental / Maint	5,666	5,391	5,940	5,820	5,820	5,820
Miscellaneous	608	367	500	500	500	500
Materials & Services Total	**419,915**	**401,226**	**495,872**	**544,250**	**544,250**	**544,250**
Total Expenditures	**902,868**	**914,886**	**1,127,139**	**1,209,763**	**1,209,763**	**1,209,763**
Fire Administration Net Total	**(902,868)**	**(914,886)**	**(1,127,139)**	**(1,209,763)**	**(1,209,763)**	**(1,209,763)**

Redmond Fire & Rescue	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Adopted Budget	FY 2018/19 Proposed Budget	FY 2018/19 Approved Budget	FY 2018/19 Adopted Budget
Fire & Life Safety						
Personnel Services						
Regular Pay	172,776	171,682	176,811	240,506	240,506	240,506
Overtime	-	-	-	-	-	-
Wellness Bonus	-	-	-	-	-	-
Employer FICA	10,615	10,547	10,962	14,911	14,911	14,911
Employer Medicare	2,468	2,455	2,564	3,487	3,487	3,487
Employer PERS	35,747	36,018	45,227	55,447	55,447	55,447
Medical Insurance	30,125	32,833	44,545	61,271	61,271	61,271
Life Insurance	48	48	48	72	72	72
Accidental D&D	13	192	188	282	282	282
Long Term Disability	408	498	408	612	612	612
FSA	72	78	156	234	234	234
VEBA	8,108	7,000	2,000	2,000	2,000	2,000
PEHP/VEBA	360	360	360	360	360	360
Air Transport Membership	-	90	90	200	200	200
Personnel Services Total	**260,739**	**261,801**	**283,359**	**379,383**	**379,383**	**379,383**
Materials & Services						
Uniforms	498	836	900	900	900	900
FLS Tuition, Meeting, Travel	2,876	563	4,500	4,500	4,500	4,500
Subscrip, Memberships, Lib. Re	1,054	959	1,700	1,000	1,000	1,000
Halloween Community Event	3,637	3,681	3,700	700	700	700
Car Seat Program	3,667	862	3,000	2,500	2,500	2,500
Fire Meals	-	-	200	200	200	200
Fire & Life Safety	1,820	724	18,800	23,000	23,000	23,000
Materials & Services Total	**13,551**	**7,625**	**32,800**	**32,800**	**32,800**	**32,800**
Total Expenditures	**274,290**	**269,426**	**316,159**	**412,183**	**412,183**	**412,183**
Fire & Life Safety Net Total	**(274,290)**	**(269,426)**	**(316,159)**	**(412,183)**	**(412,183)**	**(412,183)**
Total Expenditures	**8,538,387**	**8,584,454**	**12,171,610**	**13,813,604**	**13,813,604**	**13,813,604**
Net Fund Total	**2,925,720**	**3,571,913**	**-**	**-**	**-**	**-**

Glossary

Account – A term used to identify an individual asset, liability, expenditure control, revenue control, or fund balance.

Administrative – Department responsible for the performance of executive duties and District management.

Advanced Life Support (ALS) - A set of life-saving protocols and skills that extend Basic Life Support to further support the circulation and provide an open airway and adequate ventilation (breathing).

Assessed Valuation (AV) – The total taxable value placed on real estate and other property as a basis for levying taxes.

Balanced Budget – A budget in which revenues equal expenditures for all funds presented.

Basic Life Support (BLS) - A level of medical care which is used for victims of life-threatening illnesses or injuries until they can be given full medical care at a hospital. It can be provided by trained medical personnel, including emergency medical technicians, paramedics, and by qualified bystanders

Board of Directors – Elected body of officials.

Budget – A plan of financial operation embodying an estimate of proposed expenditures for a given period and proposed means of financing them for the same given period.

Budget Message – A general discussion of the proposed budget as presented in writing by the budget officer to the legislative body.

Capital Outlays – Expenditures for the acquisition of capital assets.

Debt – An obligation or liability resulting from the borrowing of money or from the purchase of goods and services.

Debt Limit – The maximum amount of gross or net debt that is legally permitted.

Emergency Medical Services (EMS) – A service that provides emergency medical treatment for the unexpected, sudden occurrence of a serious and urgent nature that demands immediate attention.

Expenses – Charges incurred, whether paid or unpaid, for operation, maintenance, and interest and other charges which are to benefit the current fiscal period.

FEMA Staffing for Adequate Fire and Emergency Response Grant (FEMA SAFER Grant) -
A grant awarded to departments to improve or restore local fire departments' staffing and deployment capabilities so they may more effectively respond to emergencies.

Fire and Life Safety (FLS) – Department responsible for routine and on-going inspections, public education and fire and life safety issues.

Fiscal Year (FY) – The time period used for the accounting and budget year. The District's fiscal year begins July 1st and ends June 30th.

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.

Generally Accepted Accounting Principles (GAAP) – The conventions, rules and procedures that serve as the norm for the fair presentation of financial statements.

Operations – Department responsible for emergency medical treatment and fire suppression.

Paramedic – A person trained to give emergency medical care to people who are seriously ill with the aim of stabilizing them before they are taken to the hospital.

Property Taxes – Mandatory tax charged for the purpose of financing emergency services provided to the District residents for their protection and assistance.

Real Market Value (RMV) – The amount in cash that could be reasonably be expected to be paid by an informed buyer to an informed seller.

Resources – The actual assets of the District, such as cash, receivables, land, buildings, etc.

Revenue – The income of the District from sources for the payment of District expenses.

Senior Staff – The District's senior staff consists of the Fire Chief, Deputy Fire Chief, Fire Marshall, Division Chief for EMS & Training, Chief Financial Officer and the Office Administrator.

VEBA (Voluntary Employees Beneficiary Association) – A tax-free plan which is a post-retirement medical expense account used by retirees and their eligible dependents to pay for any eligible medical expense.