Redmond Fire & Rescue

2024/25 Adopted Budget

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Redmond, OR 97756

(541) 504-5000
www.rdmfire.org

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Introduction

Distinguished Budget Award

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished
Budget Presentation
Award

PRESENTED TO

Redmond Fire & Rescue
Oregon

For the Fiscal Year Beginning

July 01, 2023

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, 2023. 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.

Introduction of Members

BOARD OF DIRECTORS	**Term Expires**
Gary Ollerenshaw, President	June 30, 2025
Ken Kerfoot	June 30, 2025
Jessica Meyer	June 30, 2025
John Blanton	June 30, 2027
Earl Fisher	June 30, 2027

BUDGET COMMITTEE	**Term Expires**
John Bruce	June 20, 2024
Sharon Harris	June 30, 2025
Joshua Werner	June 30, 2025
Richard Hurd	June 30, 2026
Alan Unger	June 30, 2026

The Budget Committee is comprised of the five Board of Directors and an equal number of citizen volunteers appointed by the Board.

DISTRICT ADMINISTRATIVE STAFF

Ryan Herrera, Fire Chief	Serving since 2024
Tracy Stabler, Chief Financial Officer	Serving since 2023
Dusty Miller, Deputy Fire Chief	Serving since 2007
Diane Cox, Human Resources Manager	Serving since 2013
Tom Mooney, Fire Marshal	Serving since 2021

District Mission, Vision & Values

Mission Statement

Redmond Fire & Rescue is a family of public safety professionals whose mission is to provide exceptional customer service; dedicated to saving lives and property through prevention, preparedness, problem-solving, and effective emergency response to all members of our community.

Vision Statements

It is the Vision of Redmond Fire & Rescue:

- To be a trusted and respected public safety leader, committed to ensuring the safest community possible through prevention, preparedness, and effective emergency response.
- To be continually prepared for duty, serving with integrity, responding with professionalism, and committed to our mission.
- To exceed our community's expectations of delivering a highly trained workforce in a prompt manner.
- To provide industry-leading service to our community and members.

Value Statements

The Values of Redmond Fire & Rescue are:

- **Integrity**: To cultivate trustworthiness and professionalism of the highest quality within our workforce and promote a strong moral character.
- **Respect and Acceptance**: We value respect and acceptance of both internal and external customers through collaboration, trust, and teamwork.
- **Humility**: We value being open to personal change and professional improvement.
- **Duty**: We value our commitment to our duty to act, respond and serve to fulfill our obligations to the community.
- **Adaptability and Collaboration**: We value adaptability and collaboration in our approach to our environment which creates the opportunity for learning and success.
- **Loyalty**: We value loyalty as the allegiance and commitment to all members of the organization.
- **Patience and Kindness**: We use patience and kindness as foundational values in how we interact with our community.

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Budget Message

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

It is a privilege to submit Redmond Fire & Rescue's ***approved*** budget for fiscal year (FY) 2024/25. Our priority with this budget is to be fiscally responsible while providing the highest quality Fire Suppression, Emergency Medical Services (EMS), Fire Prevention and Fire Code Enforcement possible.

As our population grows and the demand for service escalates, we remain steadfast in our commitment to serving our citizens in need. Redmond Fire & Rescue's mission, which can best be described as time-sensitive, highly technical, and staffing-intensive, is at the heart of our operations. Our focus on maintaining front-line staffing levels is a testament to our unwavering dedication to delivering our services and ensuring your safety.

We extend our heartfelt gratitude to the citizens and communities served by Redmond Fire & Rescue! Your recent support of the local option levy has been instrumental in our ability to act this fiscal year to increase staffing and improve high-quality service for population growth and community needs.

With the support of our voters, we have made significant strides. Looking ahead, we are committed to planning for continued population growth, the impact of a larger and even more densely populated response area, and the associated increase in demand for service. The Redmond Fire & Rescue staff have developed a responsible budget reflecting the above-average economic activity seen in Central Oregon. This budget positions Redmond Fire & Rescue to proactively address anticipated growth and increasing demand, ensuring the safety and well-being of our community.

Several successes and challenges have been identified in this ***approved*** budget.

Successes

- Local Operating Levy: The District placed a five-year local option levy on the November 2023 ballot, which voters approved. As promised to voters, this new levy, at $0.75 per $1,000 of taxable assessed value, will replace the current levy (in its last year) in FY 2024/25. The difference of $0.48 per $1,000 of taxable assessed value will be used to expand staffing and to address recruitment and retention of current staff.

- Firefighter Staffing: As noted above, the passage of a new operating levy will allow the District to increase its workforce and deal with retention by increasing wage rates to remain competitive in the job market. The goal of the FY 2024/25 budget includes funding to accomplish both of these goals.

Successes *(continued)*

- Fire Chief: After operating under an interim fire chief for 20 months, the District completed the recruitment process to hire a new Fire Chief. Starting in mid-March of 2024, there are many decisions and challenges to face, including the completion of this FY 2024/25 budget and the negotiation of Firefighters Association, Local 3650 bargaining agreements.

- Capital Outlay: During FY 2023/24, the District made capital purchases, most notably the acquisition of a new ambulance and replacement of medical equipment. The current budget includes funds for station renovations to accommodate new staff as well as completing the outfitting of the two new engines to be received during the year. The budgeted capital purchases are further discussed later in this document.

- Strategic Planning: The District continues to monitor and implement organizational changes as directed by the 2023-2027 Strategic Plan. The goals of the Strategic Plan are further discussed later in this document.

Challenges

- Increasing Call Volume: Over the several years, the calls for service have increased to approximately 7,203 calls in 2023, with medical emergencies accounting for approximately 81% of all responses. The City of Redmond's population has increased to 38,208 and continues to grow at 3.5% annually. Deschutes County has grown 30.5% over the last ten years, with the 65+ age group being the fastest-growing population, increasing 64.5%. These population increases result in an increased demand for services, which stresses our ability to ensure every medical emergency gets the fast, effective response our community deserves.

- Capital Improvements, Apparatus & Facility Replacement: To provide excellence in medical, fire, and rescue services, the District needs vehicles, apparatus, and facilities capable of supporting the mission. The District maintains both strategic and long-term financial plans to guide capital purchases. However, even with strategies to ensure the best possible cost and longest practical service life, a single ambulance costs over $300,000, fire engines are over three times that amount, and ladder trucks even more. In addition, as the population in the District's south end grows, so does the need for additional fire stations to serve all areas effectively. Due to the cost, station construction will require a voter-approved capital bond.

- Staffing: Thanks to the citizens and communities served by Redmond Fire & Rescue, the District will act this fiscal year to address recruitment and retention by increasing wage rates to remain competitive in the job market and ensure that adequate staff are available to serve the community.

Challenges *(continued)*

- Succession Planning: Redmond Fire & Rescue expects personnel turnover, especially in leadership positions of Battalion Chief and above. As the District's workforce ages and a significant percentage nears retirement eligibility, the District must budget for educational needs to prepare personnel who exhibit the skills necessary to fill leadership positions to achieve long-term success.

- Personnel Costs (Medical Insurance and PERS): The District continues to face increases in its PERS rates due to the account being historically underfunded at the state level. In addition, the District continues to experience market-driven medical insurance premium increases each year. A 7% increase in medical insurance premiums is included in the FY 2024/25 budget.

- Property Tax Revenues: The District's primary source of revenue is property taxes. Property tax growth is limited by Ballot Measure 5 (1990) and Measure 50 (1997). The combined impact of both measures continues to challenge the District's ability to maintain staffing levels, add necessary technologies, and enhance emergency medical services. The recent passage of the five-year local option levy increases tax collection from $.27 per $1,000 of assessed valuation to $.75 per $1,000 of assessed, which provides much-needed financial support, but the levy will expire and must be renewed by voters.

- Urban Renewal Districts: The City of Redmond implemented an Urban Renewal District (URD) in southern Redmond. Revenues raised by the URD will be matched with state and federal dollars to improve the safety and mobility of south Highway 97 and various other projects described in the URD plan. The District fully supports improving vehicular and pedestrian safety along the corridor, but URDs reduce property tax revenues available to the District while in effect.

Opportunities

Despite the many challenges, Redmond Fire & Rescue sees tremendous opportunity ahead. New partnerships and the opportunity to engage with diverse stakeholders have built new friendships and strengthened relationships with partner agencies.

Additionally, Redmond Fire & Rescue plans to meet the increasing call volume and workload by adding personnel and mission-critical equipment. The District submitted the following grant applications to the Federal Emergency Management Agency (FEMA):

- Staffing for Adequate Fire & Emergency Response (SAFER) Grant for the addition of 3 firefighters.

- Fire Prevention & Safety (FP&S) Grant for fire extinguisher training kit and pre-planning software for conducting fire & life safety inspection.
- Assistance to Firefighters Grant (AFG) to replace equipment and Personal Protective Equipment, including 10 cardiac monitors, 4 gurneys, 4 LUCAS Chest Compression Systems, and 9 sets of bunker gear and Self-Contained Breathing Apparatus masks for new firefighters.

The Budget Overview later in this document provides additional analysis of the District's key economic factors, assumptions, revenues, and expenditures.

Additional analysis of the District's key economic factors and assumptions, revenues, and expenditures can be found within the Budget Overview beginning on page 39.

Budget Format

The District has prepared this budget for all funds subject to the budget requirements by state law, including the legal requirement for a balanced budget, meaning that total beginning fund balance, revenues, and other financing sources are equal to the total of expenditures, other financing uses, contingency, and ending fund balance. The prior year's adopted budget includes the impact of any supplemental budgets and budget adjustments approved throughout the year.

Budget Summary

The 2024/25 fiscal year budget is organized into the following Funds and Cost Centers (also called divisions):

<u>General Fund</u>

- Administration
- Fire & Rescue Operations
- Fire & Rescue Training
- Emergency Medical Services (EMS) Operations
- Fire & Life Safety
- Facilities, Vehicles & Equipment
- Non-Departmental

<u>Capital Projects Fund</u>
(*no cost centers*)

<u>Mobile Emergency Responder Radio Coverage (MERRC) Fund</u>
(*no cost centers*)

Budget Summary (continued)

This budget has been prepared based on our permanent tax rate of $1.7542 per $1,000 of taxable assessed value. In addition, the District will levy the first year of a new five-year operating levy at a tax rate of $0.7500 per $1,000 of taxable assessed value. The ***adopted*** FY 2024/25 budget reflects a positive assessed valuation for the District which includes the city of Redmond and the communities of Terrebonne, Eagle Crest Resort, Pronghorn Resort, and surrounding areas.

Below are two charts comparing the adopted FY 2023/24 budget appropriations, including the impacts of any supplemental budgets and budget adjustments throughout the year, with the ***adopted*** FY 2024/25 budget. The first chart presents the data by fund with the second expenditure category.

Budget Summary (By Fund & Cost Center)			
Appropriations	**Adopted Budget FY2023/24**	**Adopted Budget FY2024/25**	**Increase / (Decrease)**
General Fund			
Administration	$ 1,440,065	1,317,552	(122,513)
Fire & Rescue Operations	9,713,199	12,773,402	3,060,203
Fire & Rescue Training	393,582	407,673	14,091
EMS Operations	1,438,989	1,347,632	(91,357)
Fire & Life Safety	438,445	394,953	(43,492)
Facilities, Vehicles & Equipment	938,266	1,008,854	70,588
Non-Departmental	6,441,133	5,998,527	(442,606)
	$ 20,803,679	**23,248,593**	**2,444,914**
Capital Projects Fund	**$ 1,459,691**	**1,400,000**	**(59,691)**
MERRC Fund	**75,512**	**63,938**	**(11,574)**
Total Appropriations	**$ 22,338,882**	**24,712,531**	**2,373,649**

Budget Summary (By Expenditure Category)			
Expenditures	**Adopted Budget FY2023/24**	**Adopted Budget FY2024/25**	**Increase / (Decrease)**
Personnel Services	$ 11,822,154	14,748,095	2,925,941
Materials & Services	2,540,392	2,501,970	(38,422)
Capital Outlay	687,170	600,000	(87,170)
Debt Service	643,300	528,000	(115,300)
Interfund Transfers Out	212,214	251,593	39,379
Contingency	5,513,652	5,162,872	(350,780)
Unappropriated Fund Balance / Reserve	920,000	920,000	-
Total Expenditures	**$ 22,338,882**	**24,712,531**	**2,373,649**

Budget Summary (continued)

The District considers operating expenses to consist of personnel services, materials and services, and debt service. This budget has been proposed with total operating expenses at $17,778,069, an increase of $2,772,220, or about 18.5%, from the prior year. This increase is primarily due to the passing of the new operating levy, which is expected to generate an additional 2,498,320 in property tax revenues. The operational appropriations by cost center are relatively consistent with the prior year.

Total budget appropriations for all funds are $24,712,531 which is an increase $2,373,649 or 10.6% over the prior year budget. This increase is primarily due to the increase in personnel service expenditures which is partially offset by decreases in materials and services, capital outlay and debt service expenditures.

The investments and expenditures within this budget are aligned with the strategic goals of Redmond Fire & Rescue and our Board of Directors, which are found starting on page 31.

This budget meets our operational needs so that the District may continue to effectively provide emergency response, fire and life safety, and risk reduction services to our citizens, while remaining receptive to our patrons and the current economic climate.

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.

The District strives to prepare its annual budget in a manner that provides readers an understanding of all the facets of the District's operations. The budget is designed to be a policy document, operations guide, financial plan, and a communications guide. Information on the District's plans and policies can be found on page 29. Residents can be confident their tax dollars and fees are being invested in a thoughtful and measured manner to maintain Redmond Fire & Rescue's reliable delivery of emergency medical, fire & rescue services.

Acknowledgements

The preparation of the budget is a team effort. It was accomplished through the leadership of the Administration with assistance from all District staff and community volunteers who contributed to this annual effort.

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

Ryan Herrera

Fire Chief / Budget Officer

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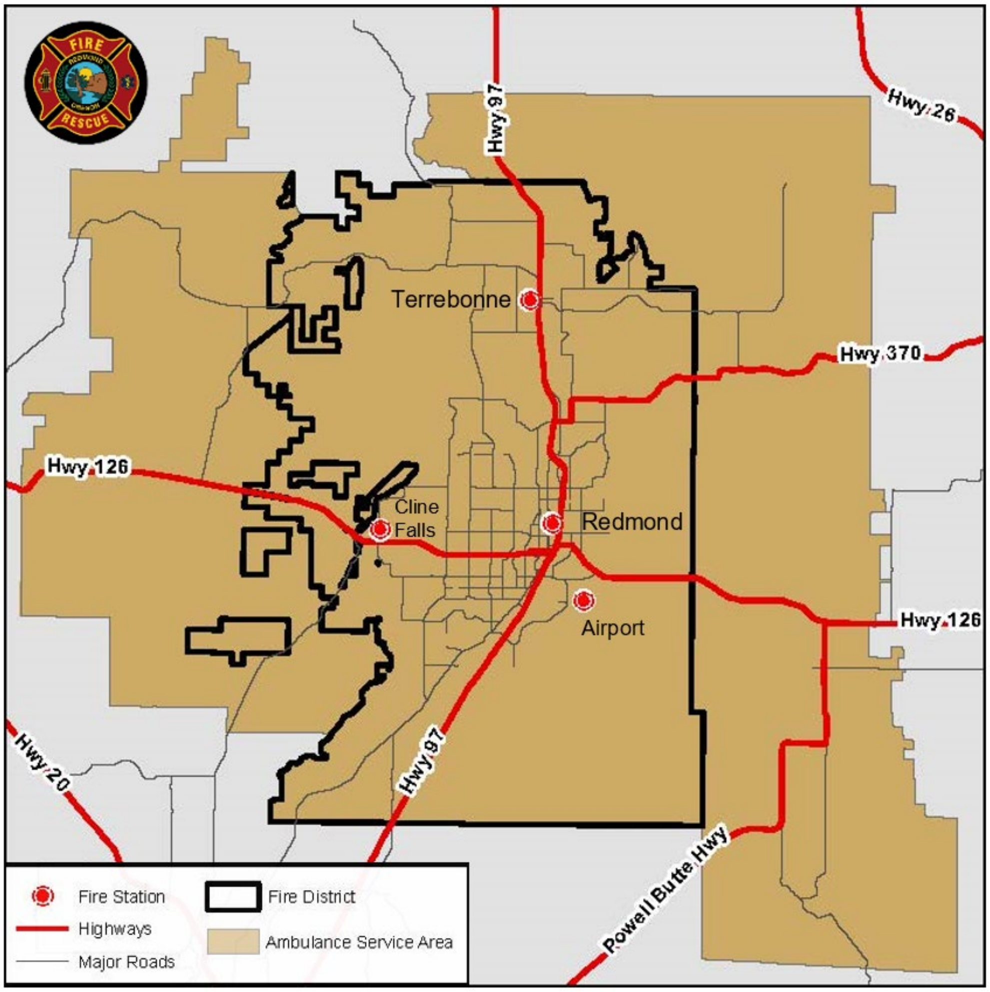
District Overview

History

Officially established as Deschutes County Rural Fire Protection District #1 in 1939, the District provided fire prevention, protection and suppression services to residents living outside of the Redmond city limits. In November 2010, the City of Redmond voters approved the annexation of the City into the District boundaries, which occurred on July 1, 2011.

Service Area

The area served, which includes the City of Redmond, covers 294 sq. miles for ambulance service area and 133 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 & Demographics

The City of Redmond's population has surpassed 38,000 residents. Portland State University's population research center recently updated their population forecasts for the region. They predict that Redmond will eclipse 65,000 before 2055 and Deschutes County's population will be over 325,000. The average annual population growth over the past three years has been about 6.4%. 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), an optimal outdoor environment, and excellent healthcare.

Historical populations for both the City of Redmond and Deschutes County are listed below. In addition, the District serves over 10,000 residents who live within the District, but outside the City of Redmond and countless tourists who visit our region annually.

Population				
	2020	2021	2022	2023
Deschutes County*	199,263	203,916	207,561	212,141
City of Redmond*	32,215	36,205	37,566	38,208
Source: *Portland State University –Population Research Center				

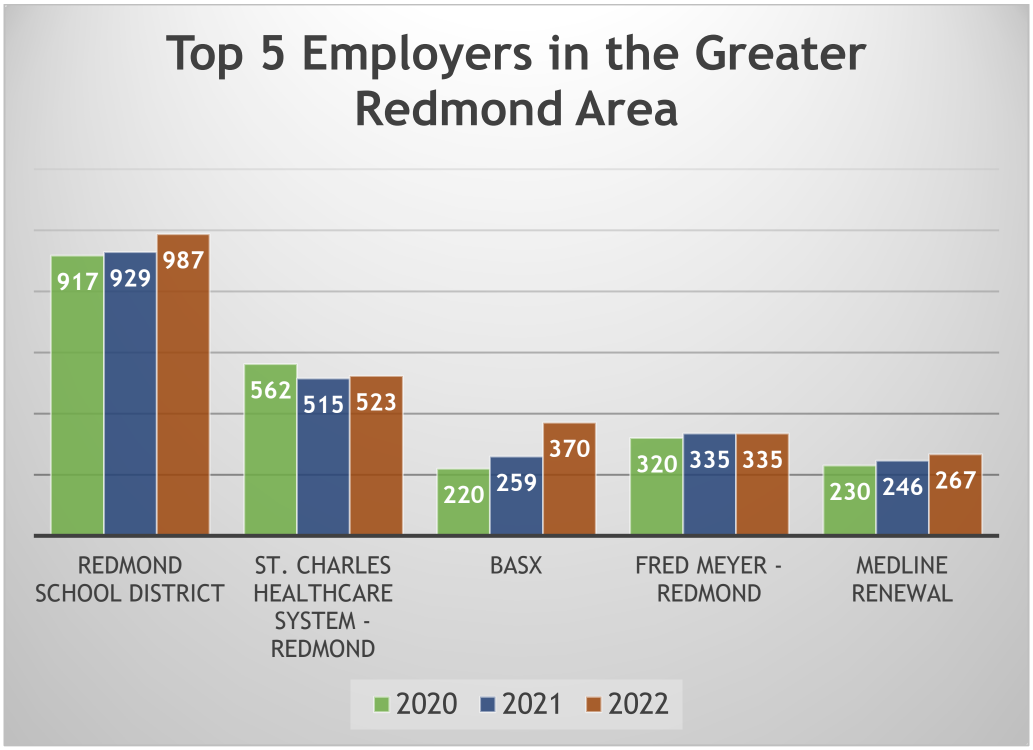
Area Amenities

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 hub of activity and growth for the surrounding community. The climate is semi-arid with mean precipitation of only 10 inches and 14 inches of snow each year. Residents enjoy over 300 days of sunshine each year with four distinct seasons bringing refreshingly different weather. The natural beauty that surrounds Redmond is unique in Central Oregon, from the beautiful stand of Western Juniper trees to the various recreational activities, including camping, fly fishing, world-class rock climbing at Smith Rock State Park, golfing, hiking, and all types of winter snow sports. The region's only commercial airport, Roberts Field, 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.

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

Employment & Transportation

A growing number of business firms are discovering Redmond with a centralized location, regional airport, a skilled workforce and a diverse business climate. The City is fast-becoming the manufacturing hub for the region with a wide variety of companies. Employers include aviation and aerospace manufacturing; building products manufacturing and fabrication; food manufacturing and distribution; as well as a host of specialty manufacturing. In addition, Redmond is growing in a variety of other industries such as service and hospitality, corporate administration, transportation and logistics and medical services.



Source: Redmond Economic Development Inc. – 2023 data was not yet available

The City of Redmond is located at the intersection of Highway 97, which connects with Interstate 84 to the north along the Columbia River and Northern California to the south, and Highway 20/26 which originates on the Pacific Ocean and terminates at the Atlantic Ocean. Redmond Municipal Airport is the third largest air carrier airport in Oregon and serves as the aviation hub to Central Oregon. The airport is served by Alaska Airlines, American Airlines, Avelo Airlines, Delta Airlines, United Airlines, FedEx and UPS. In 2023, passenger volume hit an historic high of 1,100,000 passengers traveling through the airport. Other systems in the region include the Burlington Northern Santa Fe Railway, Cascades East Transit regional public transportation service and various truck lines.

City of Redmond

Top 10 Taxpayers

Source: Deschutes Co. Assessor's Office

PCC STRUCTURALS INC

SKYWEST AIRLINES

REDMOND PACIFIC ASSOCIATES LLC

UNITED AIRLINES HOLDINGS INC

PACIFICORP (PP&L)

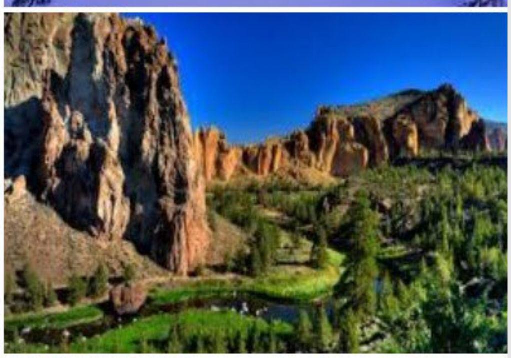
WAL-MART STORES INC

APARTMENT OPTIONS P2 LLC

GREEN LEAF CYPRESS LLC

CASCADE NATURAL GAS CORP

BASX INC



Deschutes County

Top 10 Taxpayers

Source: Deschutes Co. Assessor's Office

PACIFICORP (PP&L)

CROWDSTRIKE INC

TDS BAJA BROADBAND LLC

CASCADE NATURAL GAS CORP

LONZA BEND INC

DESCHUTES BREWERY INC

GAS TRANSMISSION NORTHWEST CORP

TOUCHMARK AT MT BACHELOR VILLAGE

PCC STRUCTURALS INC

SUTERRA LLC

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Organization & Services

About the District

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 members are elected to four year, overlapping terms. The board hires the fire chief to manage the day-to-day operations of the District.

Redmond Fire & Rescue is a multi-service district with services and programs tailored to meet the needs of the community. Fire & Rescue operations consist of extinguishing fires, protecting life and property, rescuing and treating people in the event of motor vehicle accidents and various other emergencies. In addition, all suppression personnel are also paramedics and respond to a variety of medical emergencies.

District staff are also the first responders to medical emergencies in the Fire District and Ambulance Service Area. Our Emergency Medical Services (EMS) program is a vital resource for the community, and all of Redmond Fire & Rescue personnel are committed to ensuring the job is done well. The Fire District's EMS program is complimented by single-role Emergency Medical Technicians and Paramedics whose sole focus is to respond to medical emergencies throughout the District.

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

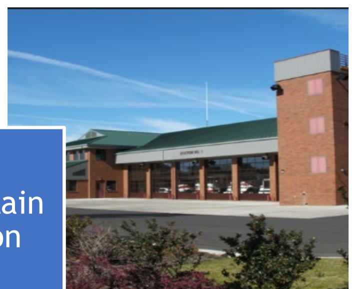
Caption: Redmond Fire & Rescue staff utilizing a ladder truck on a call.

Personnel and Stations

The District has a current total full-time employee (FTE) count of 68. The District's administration and fire & rescue programs are staffed with full-time employees, while the Emergency Medical Services (EMS) program relies on full-time paramedics and emergency medical technicians (EMTs). The District's intent is to increase the number of full-time paramedic-level staff by nine during FY 2024/25. Full staffing recommendations would bring the total FTE count to 78.

The organizational chart for the District is noted on the following page.

Fire and rescue services are provided from the four fire stations pictured below.



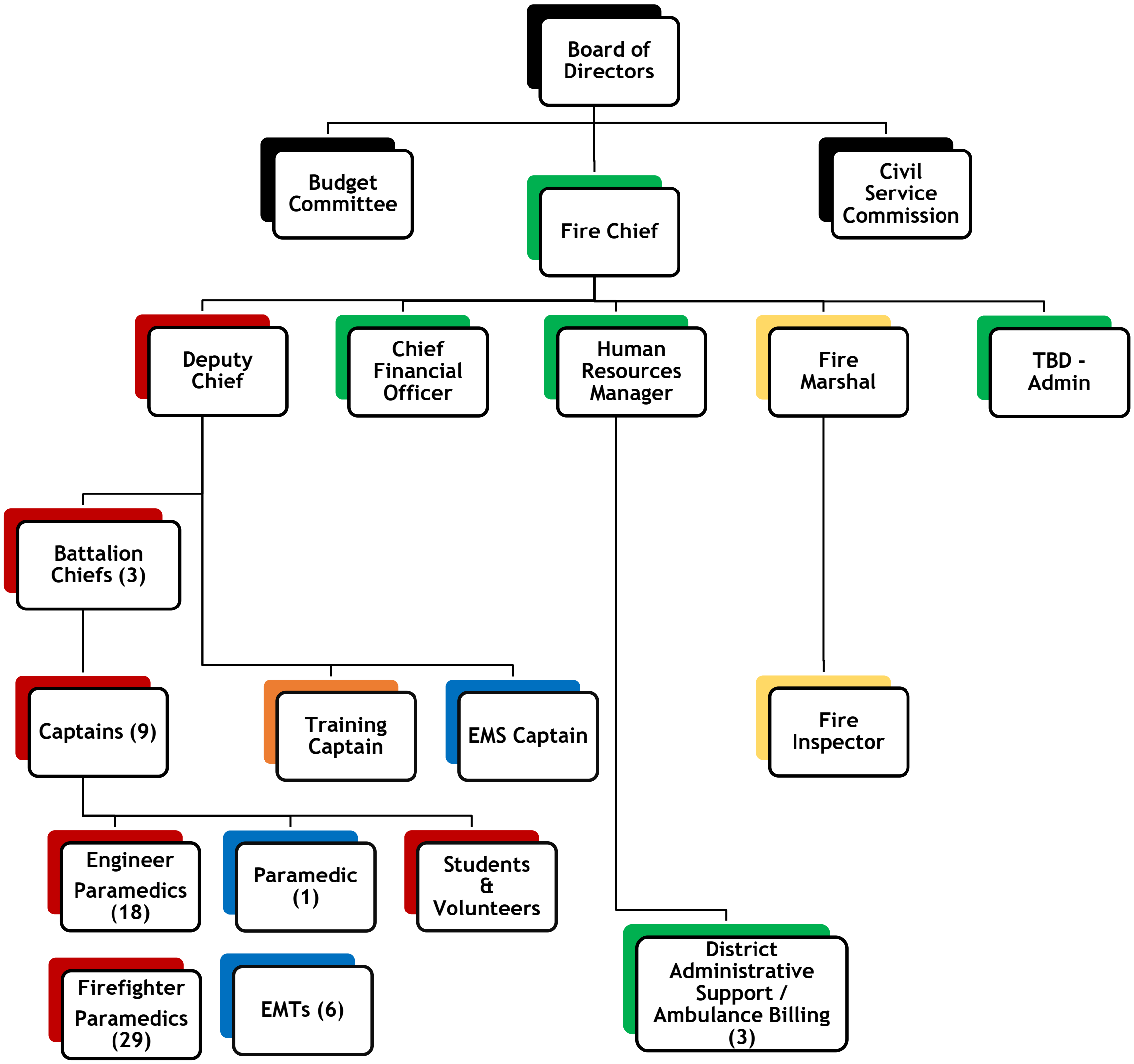
401 - Main Station

402 - Terrebonne Station

403 - Airport Station

404 - Cline Falls Station

Organizational Chart



For budget purposes positions are included in the General Fund cost centers as indicated below.

- Board and advisory bodies are black
- Administration staff are green
- Fire & Rescue Operations staff are red
- Fire & Rescue Training staff are orange
- EMS Operations staff are blue
- Fire & Life Safety staff are yellow

Public Education & Safety

The District is committed to reduce injury, life loss and property loss through effective public education programs and information. The Fire & Life Safety (FLS) division is primarily responsible for the application of laws and regulations related to fire prevention, life safety, fire protection systems, building construction and protection. FLS staff inspect schools, day cares, industrial facilities and other building to ensure critical safety features are maintained as well as review construction projects to ensure firefighting access, water supplies, and other fire safety features are adequate. The division also partners with the Oregon Office of the State Fire Marshal and local in the code development process and the resolution to code related issues within the various jurisdictions.

The District also engages our public through social media and the coordination of station tours. 19 Station tours were conducts through the year, along with 21 media releases and 470 social media posts. District management and staff also attended over 20 public events, either sponsored by ourselves or other partners in the City of Redmond and Deschutes County.

Caption: Redmond Fire & Rescue staff with a child dressed as a firefighter during a station tour.

Training

The District's Fire & Rescue and Emergency Medical Services (EMS) training is made possible through the cooperation and innovation of our members. There are two employees that facilitate the program, one for emergency medical services and one for fire & rescue. Training is delivered both in person hands on and using our training management software Vector Solutions. New employees of Redmond Fire & Rescue begin their careers with an academy. The academies range from two to eight weeks depending on the position. After successful completion of the academy, employees receive weekly training while on shift. Members have annual training requirements to maintain both their fire certifications and their EMT or Paramedic license. In coordination with the addition of up to nine new members to our staff, the District is planning on holding a new academy in the winter of 2024-2025.

Caption: Fire and Rescue staff training for a rescue on a cliffside that requires ropes and anchors.

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District Policies & Plans

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

Caption: Redmond Fire & Rescue FY 2023/24 Board of Directors.

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 periodically and revised as needed.

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.

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 expenditures.

The District continues to stay compliant 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. Through the annual audit process, policies are reviewed alongside daily procedures to ensure the District is using funds legally and efficiently.

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.

Financial Policy Overview

- To protect the policymaking ability of the District by ensuring that important policy decisions are not controlled by financial problems or emergencies.
- To enhance the policy making ability of Redmond Fire & Rescue's board of directors by providing accurate information on the program costs.
- To ensure sound management of the District by providing accurate and timely information on financial condition.
- To provide sound principles to guide the important decisions of the district board which have significant fiscal impact.
- To set forth operational principles which minimize the cost of government and financial risk and safeguard the District assets.
- 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.
- To provide essential public facilities and maintain the District's infrastructure.
- To protect and enhance the District's credit rating and prevent default on any debt issue of the District.
- To ensure the legal use of all District funds through a sound system of administrative policies and internal controls.

Achieving Financial Policy, Annual Analysis

- To achieve and maintain the aforementioned objectives, 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.
- It is the focus of this analysis to:
    - Identify the areas where the District is already reasonably strong in terms of protecting its financial conditions;
    - Identify existing or emergency problems in revenue sources, management practices, infrastructure conditions and future funding needs;
    - 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
    - Review internal management actions taken during the last budget cycle.

Strategic Plan

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

This Strategic Plan envisions the continued involvement of the members of the District 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.

The Strategic Plan (listed below) was approved in FY 2022/23 for years 2023-2027. The plan was commissioned by the Board of Directors to ensure the department was focused on important goals, as identified by the citizens and the department, for a period of five years. Input was solicited from the public through a virtual town hall meeting as well as through online surveys. Based on the responses in the meeting and the results of the surveys, realistic goals were formulated and specific objectives were developed to support the successful completion of those goals. Strategic goals and objectives provide the organization and its members with clear direction.

I. Mission Statement

Redmond Fire & Rescue is a family of public safety professionals whose mission is to provide exceptional customer service; dedicated to saving lives and property through prevention, preparedness, problem-solving, and effective emergency response to all members of our community.

II. Vision Statements

It is the Vision of Redmond Fire & Rescue:

- To be a trusted and respected public safety leader, committed to ensuring the safest community possible through prevention, preparedness, and effective emergency response.
- To be continually prepared for duty, serving with integrity, responding with professionalism, and committed to our mission.
- To exceed our community's expectations of delivering a highly trained workforce in a prompt manner.
- To provide industry-leading service to our community and members.

III. Strategic Goals

Strategic Goal #1: Achieve appropriate staffing levels.

Action Items / Desirable Outcomes

1A. Determine full operational staffing levels.
1B. Achieve three-person staffing on suppression apparatus.
1C. Discontinue cross-staffing of operational units.
1D. Determine future staffing needs.
1E. Determine appropriate RF&R airport staffing levels.
1F. Determine appropriate administrative staffing levels.

Progress / Status of Achievement: With the passing of the local option levy, the District will use those funds in FY 2024/25 to recruit and train up to 9 new firefighters to achieve the three-person staffing goal and work towards discontinuing cross-staffing. The District is currently in negotiations with the City of Redmond to renew a contract for airport fire services which includes addressing the staffing levels.

Strategic Goal #2: Achieve Sustainable funding.

Action Items / Desirable Outcomes

2A. Explore alternative funding mechanisms.
2B. Explore legislative changes to funding mechanisms.
2C. Develop community financial education program.
2D. Identify appropriate external stakeholders.

Progress / Status of Achievement: The District has been very proactive in monitoring federal and state opportunities for funding and submitting applications for potential grants. In FY 2023/24, grants for FEMA funding (SAFER, AFG and Fire Prevention & Safety (FPS) have been submitted as well as requests for Wildland Staffing funds, a grant from Oregon State Parks for equipment and a grant with a private donor for equipment. The District also reviewed and updated its fee schedule, identifying additional services that could be offered to residents and companies within its service area.

Strategic Goal #3: Develop a recruitment and retention program.

Action Items / Desirable Outcomes

3A. Ensure that competitive wages and benefits are offered.
3B. Ensure continuous local and regional advertising of openings.
3C. Ensure a safe work environment.
3D. Ensure clear career opportunities and succession plan.
3E. Implement retention incentives.
3F. Implement apprenticeship program.

Progress / Status of Achievement: The District is currently in negotiations with Firefighters Association, Local 3650 to renew the collective bargaining agreements with each branch. The District and Union are discussing a variety of wages and benefit programs that we believe will ensure that the District is competitive but still working within its budget. Management has identified the development of a formal succession plan as a priority for FY 2024/25.

Strategic Goal #4: Review and redevelop the department training program to meet the needs of the organization.

Action Items / Desirable Outcomes

4A. Develop a comprehensive organizational training plan to include an annual schedule and specific objectives.
4B. Increase the budget to support all aspects of training.

Progress / Status of Achievement: Management has identified this goal as a priority for FY 2024/25.

Strategic Goal #5: Develop a facilities maintenance plan.

Action Items / Desirable Outcomes

5A. Create a Preventative Maintenance Plan for facilities.

Progress / Status of Achievement: Management has identified this goal as a priority for FY 2024/25.

Strategic Goal #6: Educate and inform citizens of the district.

Action Items / Desirable Outcomes

6A. Provide educational classes to the community.
6B. Provide outreach via electronic newsletter, mailers, and billboards.
6C. Attend community events.
6D. Leverage social media platforms.

Progress / Status of Achievement: In FY 2023/24, the main focus of the District outreach and education efforts was to meet with community members through a variety of forums (community events, social media, group meetings and events, etc.) to discuss and provide information about the November 2023 special election for the local option levy. For FY 2024/25, management intends to develop a more cohesive outreach and education program.

Strategic Goal #7: Develop a plan to procure, replace, and maintain apparatus and major capital equipment.

Action Items / Desirable Outcomes

7A. Evaluate whether the District is purchasing the correct type and quality of apparatus and equipment.
7B. Identify lifespan of all apparatus and equipment.
7C. Evaluate funding options to support the Apparatus Replacement Plan.
7D. Implement asset management software.
7E. Evaluate maintenance options.

Progress / Status of Achievement: Management has identified this goal as a priority for FY 2024/25.

Strategic Goal #8: Renew the department's policies, procedures, and guidelines to meet or exceed current state and federal laws and organizational direction.

Action Items / Desirable Outcomes

8A. Develop replacement and review schedule for all documents.
8B. Review state and federal laws/standards (i.e., NFPA/OSHA).
8C. Review policies, procedures, and guidelines of other similar agencies.

Progress / Status of Achievement: Management has identified this goal as a priority for FY 2024/25.

Strategic Goal #9: Ensure that data collection is completed accurately and in a timely manner.

Action Items / Desirable Outcomes

9A. Work with communications center to ensure that call processing times are meeting national standards.
9B. Ensure company officers are entering incident data accurately and in a timely manner.
9C. Ensure that organizational data collection exists and is accurate.

Progress / Status of Achievement: The District has started an informal needs assessment to start the process of determining what data and what method of data collection is best for District needs.

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 a Strategic Plan for future facilities and staffing (see page 31) and a three-year financial projection below.

Three Year Financial Projection

A three-year projection is updated with the 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. These changes then flow through to the net fund balance to provide a look at the overall fiscal impact and help with decision making and future budgeting decisions.

Revenues

Property Taxes – The following three-year projection includes a 5.8% increase in FY 2024/25, a 5.0% increase in FY 2025/26 and a 4.0% increase in both FY 2026/27 and FY 2027/28. The District has seen an average increase of over 6% for the past few fiscal years but does not expect this trend to continue. Assessed value increases are likely to fall in the 3% - 5% range.

Ambulance Billing – Ambulance Billing revenues have continued to steadily increase year over year. The projection assumes a 4% increase in all years.

Contract Services: Airport – The District and the City of Redmond are currently in negotiations to renew this contract, which includes potential changes to the level of staffing at the Airport station. As payroll is the primary expenditure, this could have a significant impact on the amount of revenue for this contract. Due to the current uncertainty, the increase for each year is projected at current staffing levels in FY 2024/25 and 5% in FY 2025/26 and 4% in FY 2026/27 and FY 2027/28.

Beginning Fund Balance (BFB) – This is the net fund balance (revenues less expenditures plus contingencies and reserves) from the prior year. For the purpose of this document, only the contingency and reserves are 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, conflagration revenue, etc. These line items are reviewed individually and remain constant throughout the projection.

Expenditures

Personnel Services – The Personnel Service expenditures have the greatest volatility and have the greatest impact on the budget. The collective bargaining agreement with the District's Firefighters Association, Local 3650 expires on June 30, 2024. For this projection, the District estimated the additional property tax revenues that would be generated from the passing of the new operating levy (which is dedicated to hiring new staff and addressing recruitment and retention of existing staff). The additional revenues are approximately 10% of FY 2023/24 personnel service expenditures. This increase will encompass planned costs of new hires, cost of living increases, step increases and any negotiated benefits. Future years were estimated at 5% to represent step increases, COLA impact plus the impact of PERS. Additionally, medical insurance is assumed at a 7% increase each year, which is the average increase seen by the District. PERS includes an increase of 10% in FY 2025/26 which is consistent with projections currently available from PERS.

Materials & Services – Inflation has been factored into the projection at a rate of 4.0% 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 to account for large increases that do occur.

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

Capital Outlay – Capital Outlay investments have been assumed at $500,000 per year. Most Capital Outlay purchases are financed or are purchased with excess funds in the budget process. The three-year projection tool provides a snapshot to see if there will be funding for future capital items.

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

Interfund Transfers – For ease of comparison, interfund transfers are projected at $500,000 per year.

Caption: Redmond Fire & Rescue personnel transporting a patient to the waiting LifeFlight helicopter.

Three Year Projected Financials

ALL FUNDS					
	Adopted Budget FY 2024/25		Projected Budget 2025/26	Projected Budget 2026/27	Projected Budget 2027/28
Revenues					
Property Taxes	13,211,000	*5.00%*	13,871,550	14,426,412	15,003,468
Ambulance Billings	3,186,560	*4.00%*	3,314,022	3,446,583	3,584,447
Contract Services - Airport	758,706	*5.00%*	796,641	828,507	861,647
Other	**466,800**		**466,800**	**466,800**	**466,800**
Investment Earnings	155,000		155,000	155,000	155,000
Bond / Note Sale	-		-	-	-
Interfund Transfers In	251,593		500,000	500,000	500,000
Total Resources	**18,029,659**		**19,104,014**	**19,823,302**	**20,571,362**
Expenditures					
Personnel					
Wages	8,967,458	*5.00%*	9,415,831	9,886,622	10,380,954
Medical Insurance	1,396,111	*7.00%*	1,493,839	1,598,407	1,710,296
PERS	2,747,037	*10.00%*	3,021,741	3,323,915	3,656,306
Balance	1,637,489	*4.00%*	1,702,989	1,771,108	1,841,953
Personnel Services	14,748,095		15,634,399	16,580,053	17,589,508
Materials & Services	2,501,971	*4.00%*	2,602,050	2,706,132	2,814,377
Capital Outlay	600,000		500,000	500,000	500,000
Debt Service	528,000		521,715	428,920	432,570
Interfund Transfers Out	251,593		500,000	500,000	500,000
Contingency	5,162,872		5,162,872	5,162,872	5,162,872
Unappropriated Fund Balance / Reserve	920,000		920,000	920,000	920,000
Total Expenditures	**24,712,531**		**25,841,036**	**26,797,977**	**27,919,327**
Excess or Deficiency	(6,682,872)		(6,737,022)	(6,974,675)	(7,347,965)
Plus: Contingency/Reserves	6,082,872		6,082,872	6,082,872	6,082,872
Total Excess / (Deficiency)	**(600,000)**		**(654,150)**	**(891,802)**	**(1,265,093)**
Changes in Fund Balance					
Beginning Fund Balance	6,682,872		6,082,872	5,428,722	4,536,920
Revenues Over/(Under) Expenditures	(600,000)		(654,150)	(891,802)	(1,265,093)
Ending Fund Balance	**6,082,872**		**5,428,722**	**4,536,920**	**3,271,827**

Analysis

The District's financial situation has been significantly impacted by the passage of the five-year operating levy passed in November 2023 as well as strong growth in assessed value. The District is also looking to strengthen the organization with additional personnel and to address current staffing costs with the expiration of the collective bargaining agreements that were signed in July of 2020. The assumptions in property tax revenues and personnel expenditures above take into account this change in the District's services.

Budget Overview

Budget Requirements

All Oregon local governments are required to prepare an annual or biennial budget as a governing document for the District's actions in the coming fiscal year. The District has several policies (see page 29) in addition to Oregon Local Budgeting Law (ORS 294.305 to 294.565) that guide the preparation of the budget. In summary, these policies and state statutes require that the District live within its means. A balance must be struck between revenues and expenditures, so that the public can realize the benefits of a strong and stable government even during uncertain economic times such as the inflationary environment we are currently facing. By law, budgets cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years. Temporary shortages, or operating deficits, can and do occur, but they are not tolerated as extended trends.

While state statutes require that the District prepare a budget which is balanced in the whole, District staff also seek to create a budget in which the District's operating expenditures are balanced with its operating revenues. Any increase in expenses, decrease in revenues, or a combination of the two that result in an unmanageable operating budget imbalance require budget revision rather than spending designated contingencies and reserves to support ongoing operations. Typically, any year-end operating surpluses will revert to fund balances for use in maintaining contingency and reserve levels targeted in policy. Fund balance amounts greater than policy targets are typically utilized for capital projects, prepayment of debt, and/or "one-time only" expenditures.

Caption: Redmond Fire & Rescue staff responding to a traffic accident.

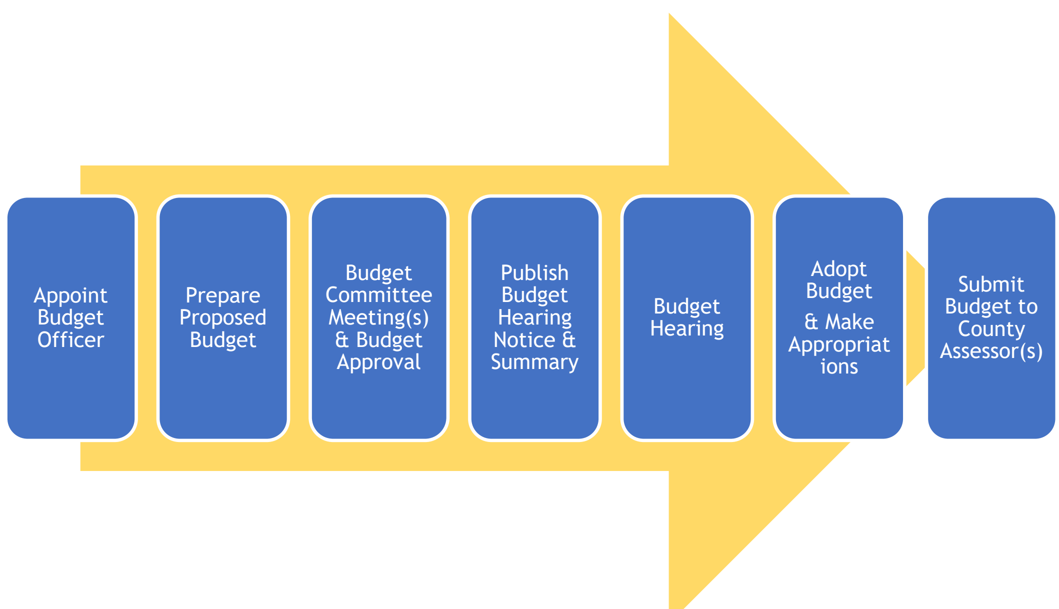
Budget Process

The budget process for the District begins with the appointment of the budget officer. Per Board Budget policy, the fire chief is the appointed budget officer.

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, chief financial officer, human resources manager and fire marshal). Budget meetings are also held with battalion chiefs and program managers who are encouraged to work with their teams to gather information on departmental needs. Additional input is received throughout the year 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 or budget cuts 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 members. The budget committee reviews the document, makes any necessary changes and then approves the budget to go before the board. The board holds a budget hearing to adopt the budget, after which the budget document is submitted to the appropriate county assessor. Members of the public are encouraged to attend the public meetings (in person or virtual) or submit comments/questions.



Budget Objectives & Calendar

Below are the District's objectives for the 2024/25 fiscal year.

- Develop a fiscally responsible budget that enables Redmond Fire & Rescue to provide fire, ambulance, and fire & life safety services to the businesses, residents and visitors we serve
- Increase current staffing levels and expand as resources allow
- To collaboratively create the budget
- Ensure a transparent process

Below is the District's budget calendar for the 2024/25 fiscal year.

Date	Action
March - May 2024	Staff Budget Meetings/Discussions
May 15, 2024	Publish Public Notice of Budget Committee Meetings (1st Publication)
May 22, 2024	Publish Public Notice of Budget Committee Meetings (2nd Publication)
May 24, 2024	Deliver proposed budget document to budget committee on or before
May 29, 2024	Budget Committee Meeting #1
June 5, 2024	Budget Committee Meeting #2 (if needed)
June 14, 2024	Publish Form LB-1: Summary Budget & Notice of Public Hearing
June 21, 2024	District Board Meeting, Public Hearing
July 15, 2024	File Form LB-50 with County Assessor(s)
September 30, 2024	Budget to be filed with County Recorder(s)

Budget Adjustments

After the beginning of the fiscal year when a local government is operating with the adopted budget, changes in appropriated expenditures are often necessary. Appropriations may be increased or decreased, transferred from one appropriation category to another, or new appropriation categories created. Oregon law allows for the District to make changes to the adopted budget through two options depending on the amount to be appropriated.

Budget Adjustments by Resolution: It may become necessary after the budget is adopted to transfer appropriation authority from one fund to another or between appropriation categories within the same fund. The Board may authorize some transfers of appropriation authority by passing a resolution. A transfer of appropriation authority is a decrease of one existing appropriation and a corresponding increase of another existing appropriation, with no net change in the total amount of all appropriations.

Supplemental Budgets: A supplemental budget is required for the increase of an appropriation (without an offsetting decrease), the creation of a new appropriation category that does not already exist or the creation of a new fund. A supplemental budget can be acted on by the Board at a regularly scheduled meeting. If, however, the supplemental budget includes any changes greater than 10% in any fund, a public hearing must be held prior to the adoption of a supplemental budget.

Contingency Adjustments: The adopted budget appropriates money for contingencies in each fund to be used at the discretion of the governing body. Contingencies can only be expended for specific events by approval of a resolution by the Board and a transfer to an appropriation category. Contingency expenditures may include funding for service level policy changes, unforeseen events or redirection of resources. The amount which may be transferred from contingency by resolution is limited to 15 percent of the total appropriations in the fund. Transfers of contingency which in total exceed 15 percent in a year may be made only after adopting a supplemental budget for that purpose. If there is no existing appropriation in the category in which the desired expenditure falls, a supplemental budget is required to create the new appropriation.

Basis of Accounting and Budgeting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Measurement focus is commonly used to describe the types of transactions that are reported in a fund's operating statement. All government funds are accounted for using a current financial resources measurement focus. Only current assets and liabilities generally are included on the balance sheet. Operating statements present increases (revenue) and decreases (expenditures) in net current assets. Basis of accounting recognizes the timing of transactions and events.

This budget is prepared using the modified accrual basis of accounting and budgeting for all governmental fund types in accordance with generally accepted accounting principles. The basis of accounting and basis of budgeting are the same under the District's practices and policy. Under the modified accrual basis, expenditures are recorded when the goods or services are received, rather than when the invoices are paid. The exception to this general rule is interest on general long-term debt, which is recognized when due. Revenues are recorded in the accounting period in which they become measurable and available. An example of significant revenues that are considered measurable and available at June 30th is property tax revenue (paid by District patrons in June but received in July by the County Treasurer). The District utilizes a 30-day availability or look-back period for purposes of revenue recognition.

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).

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.

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.

The budget for each fund includes two years of prior year actual activity, projected current year activity, the prior year budget and the current year budget. The prior year budget incorporates the changes of any budget adjustments approved throughout the fiscal year. A new fund, the Mobile Emergency Responder Radio Coverage (MERRC) Fund, was created in FY 2022/23. As such, it does not have two years of prior activity, so will show the one year it has operated.

The District has appropriated and adopted three funds, all of which are considered "governmental" and include the General Fund, the Capital Projects Fund and the Mobile Emergency Responder Radio Coverage (MERRC) Fund.

General Fund

The General Fund's primary purpose is to account for revenues and expenditures needed to run the daily operations of the District. It includes categories like personnel services, materials and services, operating contingency, inter-fund operating transfers, and debt service. Within the fund the District has allocated seven cost centers (Administration, Fire & Rescue Operations, Fire & Rescue Training, EMS Operations, Fire & Life Safety, Facilities, Vehicles & Equipment, and Non-Departmental) that each depict their own unique set of accounts under the personnel services and materials and services classifications.

The General Fund is always considered a major fund, in which revenues and expenditures are at least ten percent of the corresponding totals for all governmental funds. The primary revenue source that sustains the General Fund is property taxes.

Capital Projects Fund

The capital project fund accounts for all the District's capital outlay expenditures. Capital outlays are items considered fixed assets or tangible goods that are typically expected to last more than three years and cost over $5,000.

To ensure consistency, the District considers the Capital Projects Fund as a major fund for financial statement presentation, although in some fiscal years it could be considered a non-major fund because the total fund appropriation does not constitute more than ten percent of the total of all governmental fund appropriations. The primary revenue source of the Capital Projects fund are transfers from the General Fund. At times, loan proceeds, donations, sales of property, or special purpose grant revenue may also be received. Expenditures made directly out of the Capital Projects Fund are limited to major equipment items, capital improvements, building construction and apparatus replacement.

Mobile Emergency Radio Responder Coverage (MERRC) Fund

The MERRC fund accounts for fee-in-lieu-of revenues received under the MERRC program that allows building owners to pay a fee instead of installing and maintaining an in-building radio system. Revenues in this fund are restricted for the purchase and maintenance of the equipment for the program.

Structural Changes to the Budget

The structure of the budget refers to how the budget is built, presented or accounted for such as the funds, cost centers and individual line items. As noted earlier, the MERRC Fund was adopted in FY 2022/23. Due to this recent change some financial schedules that present historical data will display no figures until enough time has passed to allow for year-over-year comparisons.

Key Economic Factors and Assumptions

The District has made several key assumptions based on information from the external environment and economic forecasts. We remain vigilant on monitoring the external environment throughout the budgetary process given the impact economic changes will have on our ability to provide service at current levels. In the development process, we comply with fiscal policies and we aim to preserve and protect our financial position for the future.

- Property Taxes - Permanent: The Assessed Value (AV) of properties is anticipated to increase by 5.8%. The 5.8% increase is derived from a 3.0% on existing properties (via the Oregon Constitution, Measure 50) and an estimated 2.8% from new construction in 2023. The District is estimating a 95% collection rate.

- Property Taxes – Operating Levy: In November 2023, voters approved a new five-year operating levy starting in the FY 2024/25 fiscal year. As promised to the voters during this election, the District will not levy the last year of the existing operating levy, which would have been FY 2024/25. The old levy of $0.27 per $1,000 of assessed value would have brought $1.4 million to the district this year. The new levy, at $0.75 per $1,000 of assessed value, will produce $3.9 million, which bring an additional $2.5 million to the District each year. The District has incorporated these funds in the budget, to be expended on new and existing personnel costs as indicated in the ballot measure. These operating levy revenues are critical in helping the District maintain and expand operations.

- Economic Condition: Overall, the Central Oregon economy has, like the rest of the State of Oregon, experienced higher levels of inflation, which is resulting in significant price increases in the costs of goods and services. We have estimated between 5-20% increases in all expenditure categories.

- Medical Calls: Medical calls remain the dominate type of incident to which the District responds. This category of response continues to change based on the socioeconomic environment, changing demographics, and changes in the national healthcare system. The District continues to evaluate staffing models to address this growing concern.

Key Economic Factors and Assumptions *(continued)*

- PERS: PERS rates are set by the Oregon PERS Board and are effective for two fiscal years. The FY 2023/24 – FY 2024/25 employer contribution rate to the Public Employee Retirement System (PERS) is on average 24.25% of an employee salary (29.20% = Tier 1/2, 19.37% = Oregon Public Service Retirement Plan (OPSRP) General Service, 24.16% = OPSRP Police/Fire). On average these rates are about 11.3% higher than the FY 2021/22 - FY 2022/23 rate. Advisory rates for FY 2025/26 - FY 2026/27 have not yet been released, but are currently being estimated at 10%. Changes to PERS rates are factored into the District's financial forecasts to help ensure services can be maintained over the long-term planning horizon.

- Efficiency: Taxpayers will continue to expect the District to operate within its means and wisely utilize revenues raised by the five-year operating levy. The community expects transparency, effective and efficient delivery of key services, and a focus of our efforts on preserving qualify of life.

Caption: Redmond Fire & Rescue staff in front of apparatus.

Fiscal Year 2023/24 Accomplishments

In developing the budget each year, the District also recognizes what was accomplished in the past year. And all accomplishments require the support and involvement of many District personnel. Some accomplishments in FY 2023/24 are listed below.

Outreach

- Continued to improve communication with our community and provide transparency through social media use.
- Actively engaged on a weekly basis across social media sites such as Facebook, Instagram, X and Nextdoor.
- Attend community events by sponsorship or by setting up a visible table at the event to invite community members to learn more about the District and the services it provides.

Operational

- Monitored progress of two new pumper engines. These engines expected to be received in late FY 2024/25. We have budgeted final outfitting costs in this budget and anticipate the engines will be placed in service before the end of the fiscal year. They will have an immediate impact on our operations by replacing our two oldest engines that experience maintenance issues.
- Received and placed in service one new ambulance. This new ambulance will replace the aging and incompatible 2016 ambulance in the District's fleet, providing continuity and uniformity in all six medic units.
- Continued information technology upgrades and replacements on various ipads, modems, internet service, desktops/laptops and mobile and portable radios. Technology is an important aspect of our services and the District must remain current in order to provide quality, effective service.
- Successfully staffed large events at the Deschutes County Fairgrounds such as the Fairwell Festival and the County Fair with existing personnel, with minimal interruption and no reduction in station staffing.
- Completed three structure burns trainings with members from acquired/donated structures in the District.

Fiscal Year 2023/24 Accomplishments *(continued)*

Staffing/Training

- Successfully trained four staff members as BlueCard Instructors. This provides on-site training for each shift for continuous staff updates. It reduces costs as training occurs during each employee's shift and on-site. Our in-house trainers can also coordinate a uniform approach that incorporates best practices and standards with the District's existing procedures and processes. In addition, the District can now operate their own certification lab, again reducing the time and cost of sending members out of town for their initial certification.
- Recruited and hired a new Fire Inspector. Began the process of training and certification for the position.
- Provided initial training and certification of 3 members in Aircraft Rescue Firefighting Services (ARFF). Training consisted of a 40-hour in-house academy in September 2023, followed by a live fire training course in October 2023.
- Obtained required training for 9 members to recertify their ARFF qualifications in Spring 2024.

Strategic

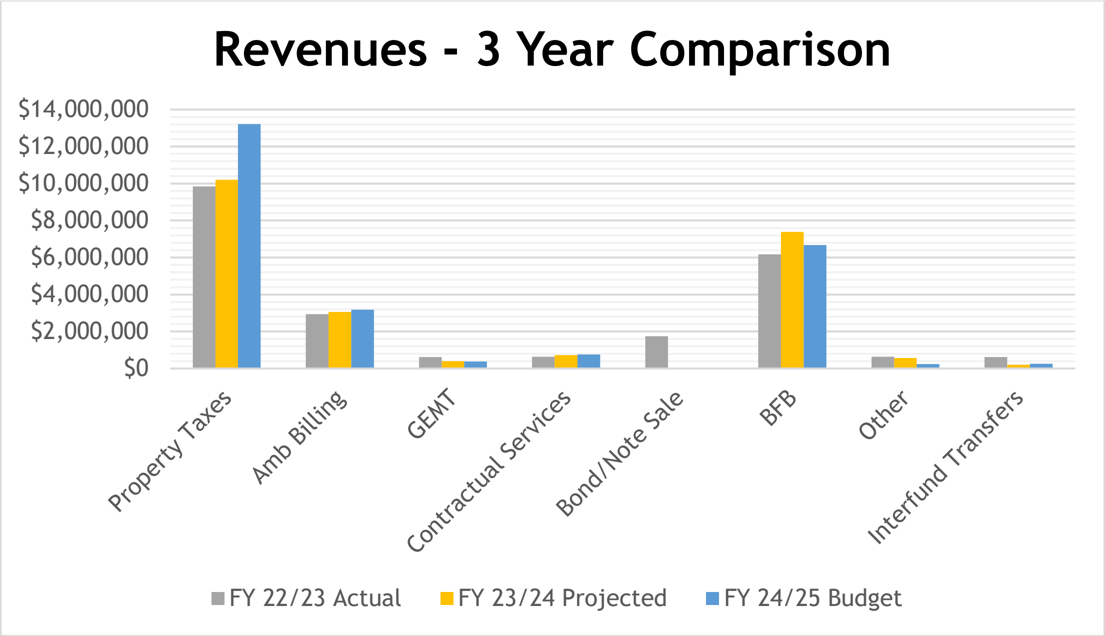
- Designed and implemented a public outreach plan to promote the approval of a ballot measure to replace the expiring local option levy with a new five-year levy which also increased the levy rate to allow expansion of staff and to address critical personnel costs shortfalls. The levy was approved by voters in November 2023.
- Purchased and effectively launched a billing system module of the District's accounting system for more timely and effective billing of non-ambulance service charges.

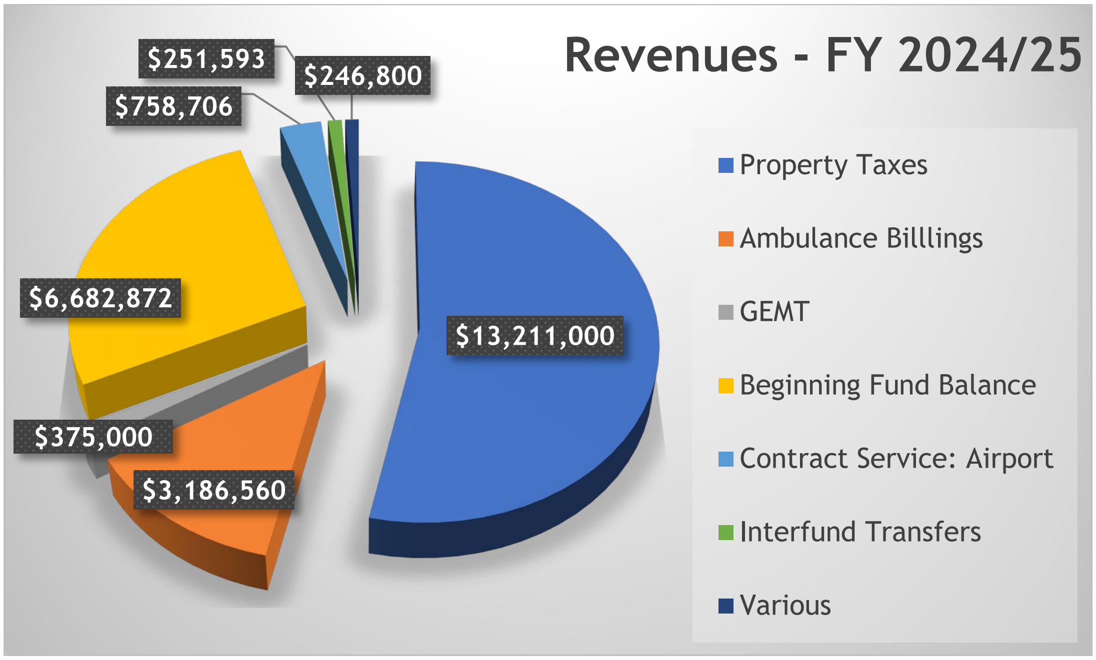
Caption: Firefighters from partner agencies participate in a 'Burn to Learn' training exercise.

Revenues

District resources include property taxes, ambulance billings, contractual services, GEMT, beginning fund balance, and other sources.

Below is a comparison and breakdown of the FY 2024/25 resources, which total $24,712,531. More information on the major revenues of property taxes, ambulance billing, contracted services and beginning fund balance follows.





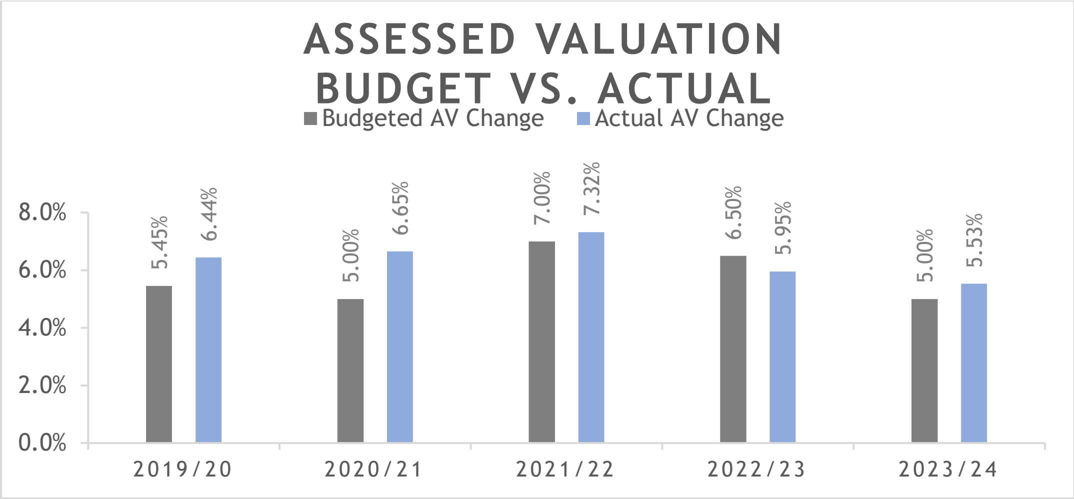
Property Taxes

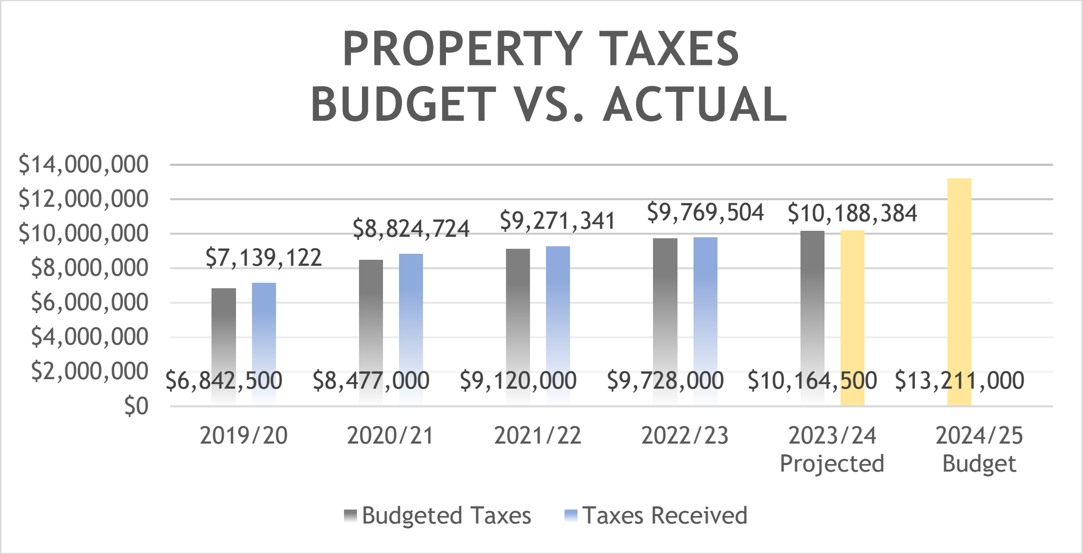
Property taxes are the District's main source of income. The FY 2024/25 budget is projecting a 5.8% increase in total Assessed Valuation (AV) from the previous fiscal year, with a 95% collection rate. The projected property taxes to be received in FY 2024/25 from the District's permanent rate are $9,313,000, which includes prior year taxes and interest of $64,000, while the local option levy is expected to raise an additional $3,898,000, which includes $10,000 in prior year taxes. Prior year taxes are those that were assessed in a prior year but collected in the current year (and in the case of the local option levy, assessed on the old levy).

In FY 2024/25, the budget levies the full permanent tax rate of $1.7542 per $1,000 of assessed value. In November 2023, voters approved a new five-year local option in the amount of $0.75 per $1,000 of assessed value. This will be the first year of five this amount is being levied. In addition, the District is NOT levying the fifth year of the old local option levy – that levy will lapse at the end of the fiscal year. Combined, the permanent and levy rates equal $2.5042 per $1,000 of assessed value.

The county assessor determines the assessed value of the property as of January (January 1, 2024 for FY 2024/25 property taxes) each year, bills and collects the taxes and remits collections to the District. Taxes for FY 2024/25 will be billed by late October 2024 and can be paid in thirds on November 15, February 15 and May 15.

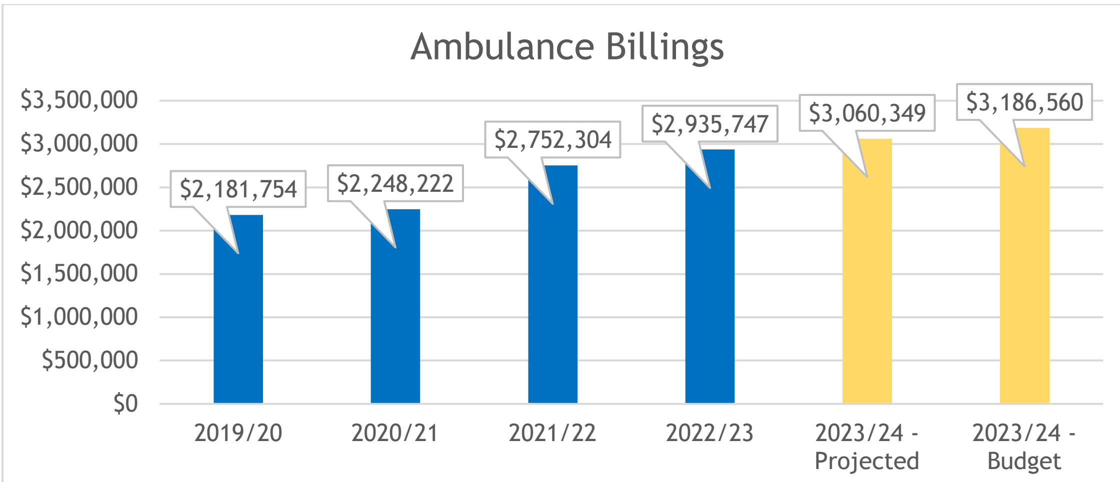
The District continues to maintain a conservative, yet realistic, approach when budgeting property taxes as seen in both graphs below which illustrate budget assessed valuation (and corresponding tax dollars) versus actual assessed valuation and dollars received. The District's budgeted collection rate of 95% is consistent with the average collection rate over the past five years. The assumed collection rate also includes the impact of the 3% early payment discount taken by the majority of taxpayers, as well as the impact of compression on the total tax rates, which reduces the amount of taxes paid by taxpayers.


ASSESSED VALUATION
BUDGET VS. ACTUAL
Budgeted AV Change
Actual AV Change
8.0%
6.0%
4.0%
2.0%
0.0%
5.45%
6.44%
5.00%
6.65%
7.00%
7.32%
6.50%
5.95%
5.00%
5.53%
2019/20
2020/21
2021/22
2022/23
2023/24


PROPERTY TAXES
BUDGET VS. ACTUAL
$14,000,000
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$0
$7,139,122
$8,824,724
$9,271,341
$9,769,504
$10,188,384
$6,842,500
$8,477,000
$9,120,000
$9,728,000
$10,164,500
$13,211,000
2019/20
2020/21
2021/22
2022/23
2023/24 Projected
2024/25 Budget
Budgeted Taxes
Taxes Received

Ambulance Billings

Revenues from charges for ambulance services are a significant source of operational income. The addition of ambulance billing staff has improved the efficiency in both billing and collections, as well as increased call volume and a fee increase led to rising ambulance revenues. With these added efficiencies, the District has seen revenue collections at much higher rates than in the past. After years of significant growth, revenue growth is still increasing, but at a slower pace than in the early 2020's. The FY 2024/25 budget is projecting that revenues will increase by 4.0%, which is an average of the last two years, at $3,186,560.



Contractual Services - City of Redmond Airport

The City of Redmond contracts with the District to staff the Aircraft Rescue & Firefighting (ARFF) station at Roberts Field, the commercial airport for the region. The City will reimburse the District for three firefighters, a portion of a battalion chief, and associated training fees. The budgeted revenue for FY 2024/25 is $758,706, a 5.5% increase from the prior year. This increase is primarily due to the increase in personnel costs, as well as increases in materials and services. It should be noted that the final amount is subject to change based on the final negotiated personnel costs.

Beginning Fund Balance

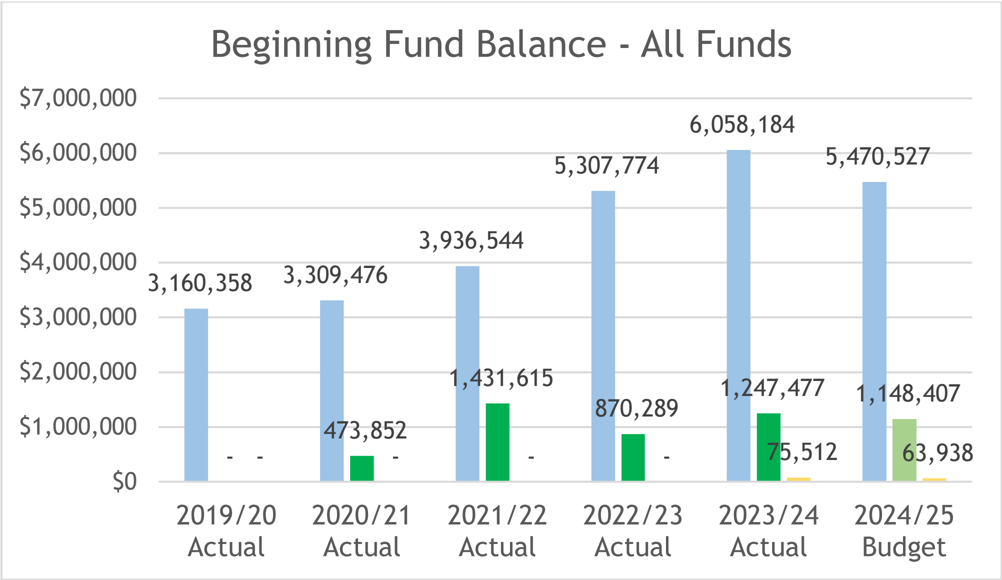
The beginning fund balance (BFB) is the second largest resource within the budget. The beginning fund balance consists of all unspent dollars from the prior fiscal year, including prior contingencies and reserves, for both the General and Capital funds.

For FY 2024/25, the combined budgeted beginning fund balance is $6,682,872, a decrease of $118,726, or 1.7%, from the projected FY 2023/24 amount of $6,801,598. This decrease was identified in each fund as follows.

- **General Fund:** Decreased by a projected $587,656 mostly due to actual expenditures exceeding budgeted expenditures.

- **Capital Projects Fund:** Decreased by a projected $99,070, primarily due to the use of fund balance to purchase of an ambulance and gurney totaling $269,691 that were re-budgeted in FY 2023/24.

- **MERRC Fund:** Decreased by $11,574 due to planned capital outlay using MERRC revenues.



Ground Emergency Medical Transport (GEMT)
The Ground Emergency Medical Transport (GEMT) revenues are supplemental payments to help offset the funding gap between the District's actual costs per GEMT transport and the allowable amount received from the Oregon Health Plan (Medicaid) and any other sources of reimbursement. House Bill 4030 (2016) allowed for the GEMT program, which is administered by the Oregon Health Authority (OHA).

The FY 2024/25 budget includes $375,000 in revenues related to the GEMT supplemental payment program, which is comprised of the two components described below. This is a decrease from the prior year budget of $509,000. The decrease is due to the volatility in the GEMT-CCO program at the state-level. The GEMT program was previously limited to only transports paid by the Oregon Health Plan under the fee-for-service (FFS) plan. Effective January 1, 2021, the state modified the GEMT program to make transports paid through a coordinated care organization (CCO) eligible for payment. The District's total number of CCO-paid transports is about 4-5 times the number of FFS transports.

- **GEMT – FFS:** The District budgeted for $90,000 in revenues (with the offsetting expense of $30,540 for the State fee/match required for participation in the program). This is consistent with the revenues received in FY 2023/24. To receive these funds, each fall the District files a cost report with the State of Oregon and funds are received the following spring.

- **GEMT – CCO:** The District budgeted for $285,000 in revenues (with the offsetting expense of $96,710 for the State fee/match required for participation in the program). The District is taking a conservative approach due to the volatility of this program, as the Federal government has made several mid-year adjustments to the rates being paid. The program also must be approved annually by the Federal government and has more participation requirements than the GEMT – FFS program. To receive these funds, the District must have a contract in place with every CCO and funds are distributed periodically based upon a fixed amount per qualifying transport as determined by the state.

Grants

The District makes every attempt to obtain grant funding to support operations and capital needs. During FY 2023/24, the District expended a grant from St. Charles Health Center in the amount of $9,000 to create a peer support program for the District's first responders.

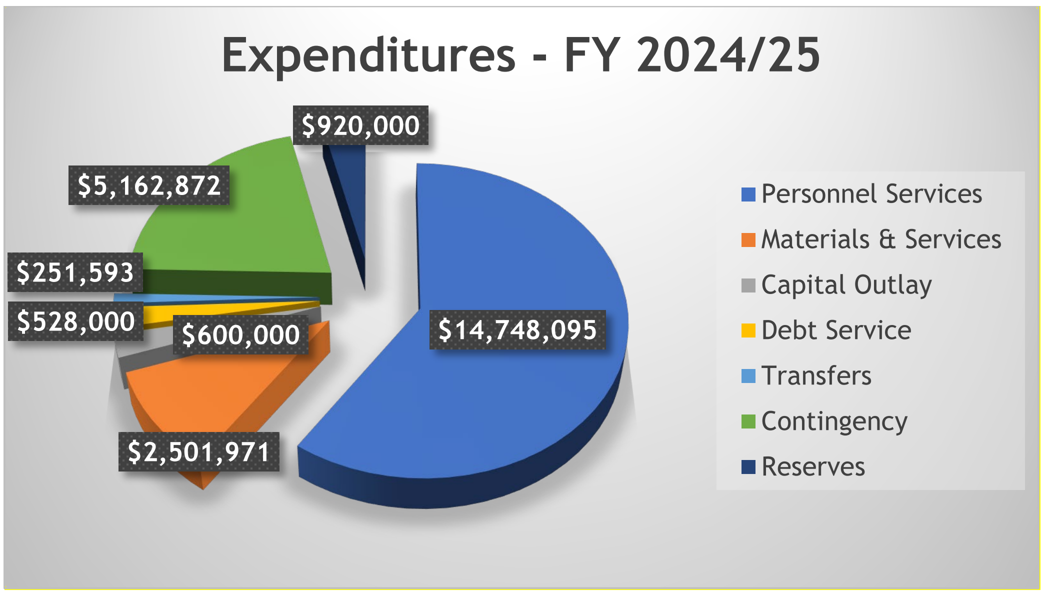
In both FY 2022/23 and FY 2023/24, the District applied for, but was unsuccessful at, two FEMA grants for equipment and personnel. The District has reapplied for three more grants in the current FEMA award cycle with awards expected to be announced sometime in fall 2024. The Fire Prevention and Safety (FP&S) application is a request for $35,000 for software and training kits for public outreach. The $883,000 Assistance to Firefighters Grant (AFG) is a request for replacement equipment (monitors, LUCAS devices, gurneys) as well as personal protective equipment for firefighters. The Staffing for Adequate Fire and Emergency Response (SAFER) grant is for three new firefighters paid at 100% for three years and totals $1.5 million. As the awards have not yet been announced, no FEMA grant revenues have been budgeted. Given the uncertainty of receiving these grants, no match or unreimbursed costs have been budgeted. If awarded, the District would utilize capital funds for the AFG match. As the District is already planning to hire new personnel in the current budget, the District can utilize personnel costs already budgeted to meet the match requirement.

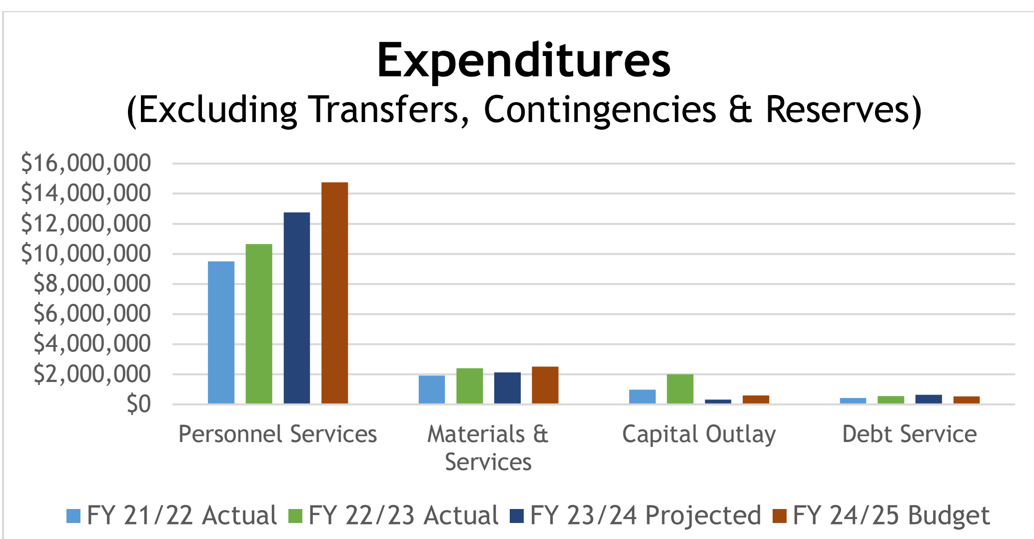
Expenditures

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

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

A comparison and breakdown of the FY 2024/25 expenditures, which total $24,712,531, including contingencies and reserves, are included below. Further information on the categories follows.





Personnel Services

Personnel Services is the largest expenditure for the FY 2024/25 budget and includes 78 full-time equivalent (FTE) employees. Total FTE counts include the addition of ten positions described below. Costs continue to rise to a projected $14,748,095, which accounts for about 83% of the total operating budget.

Staffing changes of note from current actual staffing levels are:

- **+9 FTE:** In the FY 2024/25 budget, the District is planning to add nine new firefighter/paramedic positions. Recruitment is planned to begin in the Fall of 2024 with the hiring and training through an academy, to take place in the Winter of 2025. The District plans to maintain this staffing level for the upcoming fiscal year.

- **+1 FTE:** The FY 2024/25 budget included a new administrative position with a focus on managing logistics, facilities, apparatus, equipment, special projects and more. This position was originally planned for FY 2022-23 but placed on hold until staffing and management were fully staffed. The District is now planning to add this position in the current fiscal budget.

- **+0 FTE:** In Spring 2022, the District's fire chief resigned. The fire chief's position was currently filled by an interim through a contract that ended in February 2024. That position was filled in March 2024 and is incorporated into personnel services in the FY 2024/25 budget.

Benefit Changes are note are:

- The District's medical insurance plan, coverage and employee contribution rates remain consistent with the prior year, however total premiums are increasing by 7%. The District pays 95% of the medical insurance premiums, the 6% PERS Individual Account Plan (IAP) pickup, and VEBA and PEHP contributions.

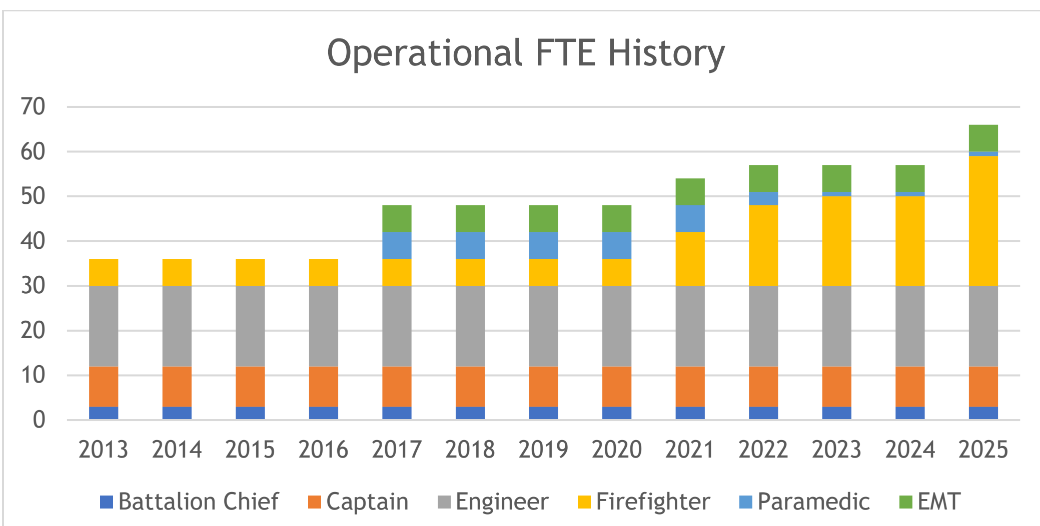
- The employer share of 0.40% of wages for the Paid Leave Oregon (PLO) charges has been included. PLO is a new state program that began on January 1, 2023 and benefits can be drawn by employees starting September 3, 2023. The program is funded by a 1% contribution (split 0.60% to employees and 0.40% for employers) on subject wages. The District has elected to utilize a third party equivalent plan to administer the plan.

Personnel Services *(continued)*

The chart below lists total FTE counts over the past few years.

Position	FY 2022/23 Actual	FY 2023/24 Budget	FY 2023/24 Actual	FY 2023/24 Budget
Fire Chief*	1	1	1	1
Deputy Fire Chief	.50	1	1	1
CFO	1	1	1	1
HR Manager	1	1	1	1
Admin - TBD	0	0	0	1
Fire Marshal	1	1	1	1
Deputy Fire Marshal	.75	1	1	1
Battalion Chief	3	3	3	3
Captains – 56hr	9	9	9	9
Captains – 40hr	2	2	2	2
Engineer/Paramedic	18	18	18	18
Firefighter/Paramedic	20	20	20	29
Paramedic	1	1	1	1
Emergency Medical Tech	6	6	6	6
Admin Assistant	3	3	3	3
Total	**67.25**	**68.0**	**68.0**	**78.0**

*From July 2023 to February 2024, the Fire Chief position was filled through a contract for interim services while the District completed the recruitment process. Beginning in March 2024, Fire Chief Herrera joined the organization and is included in the FTE count.

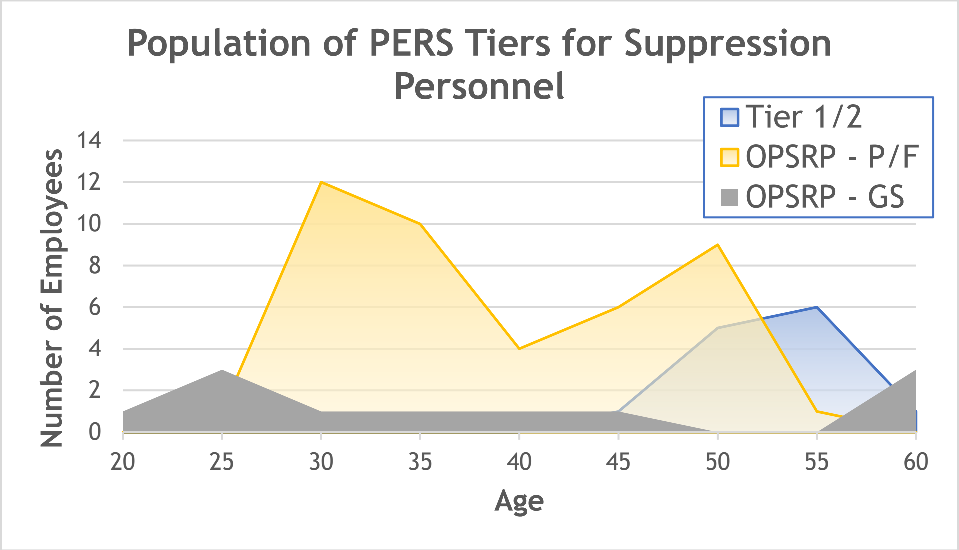


Redmond Fire & Rescue

Personnel Services *(continued)*

Additionally, the District continues to focus on succession planning and leadership development for our next generation of managers, especially within the Fire & Rescue division. We believe this is a continual process to ensure competent leaders at every level are available to integrate into the operation when and where they are needed. The normal retirement age for firefighters under PERS is age 55 for Tier 1/2 or 60 for OPSRP or earlier for both plans with 25 years of service because of the physically demanding nature of the profession. Therefore, the District constantly seeks to develop its employees as future leaders.

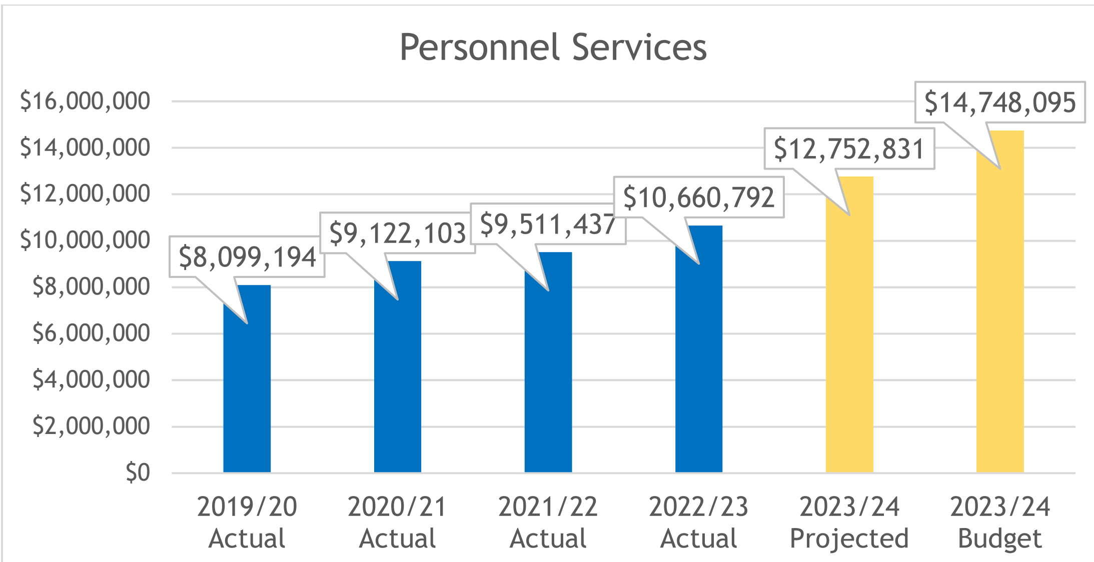
The chart below demonstrates the current ages and PERS classifications of Fire & Rescue suppression personnel from Battalion Chiefs to Firefighters and including fire and life safety. Currently, there are a total of 56 FTE with the number of OPSRP employees (43 employees) over triple the number of Tier 1/2 employees (13 employees). The chart can be read as there are 6 Tier 1/2 suppression employees over the age of 50 who are approaching retirement eligibility. The District's latest hirings have been younger in their careers which has created more balance across the ages. This balance helps the District absorb retirements as they occur.



Personnel Services *(continued)*

Notable expenditures within the Personnel Service category include wages, contributions to the Public Employee Retirement System (PERS), and medical insurance costs.

Total personnel services costs including all wages and benefits over the past five years and the FY 2024/25 budget are shown in the chart below.



- **Wages & Salaries**: The total budgeted wages for FY 2024/25 are $8,967,458, which is a fairly significant increase from the FY 2023/24 projection of $7,171,268. The primary reasons for the increase are:
    - **New Hires:** The FY 2024/25 budget includes personnel services costs for 9 new firefighter/paramedic-level positions for half of the fiscal year (plans are to begin the academy and new positions in January 2025).
    - **Upcoming Steps:** All regular step increases are budgeted in the FY 2024/25 personnel services.
    - **Upcoming Wage and Benefit Adjustments:** The current collective bargaining agreements (CBAs) between the District and the Redmond Firefighters Association, Local 3650 expire on June 30, 2024 and cover approximately 90% of the District's employees. Current negotiations are underway but not finalized, so no specific adjustments are incorporated into the budget for wage or benefit changes.

Personnel Services *(continued)*

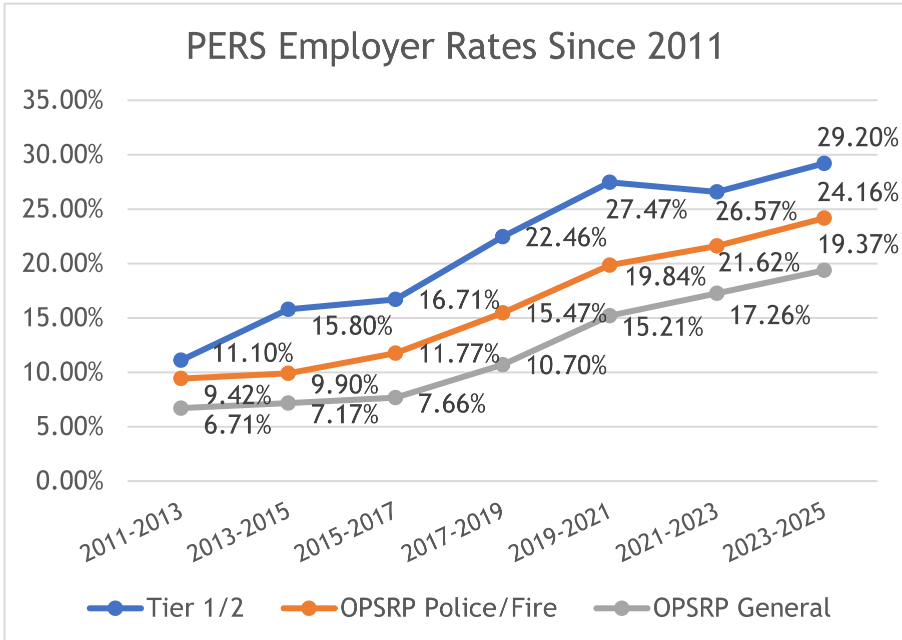
- o The FY 2024/25 budget has incorporated the known increase in property tax revenues that are dedicated to new positions and recruitment and retention. An estimated $2.5 million in additional revenues has been included as a general increase in personnel services, resulting in an approximate increase of 10% of the prior year expenditures. When the negotiations are completed, a budget adjustment will be proposed to allocate this general increase to the specific costs as negotiated.

- **PERS:** The total PERS contribution budgeted for FY 2024/25 is $2,747,037. Contributions are the money given to the retirement system to fund a member's benefits. The employer contribution rate increased an average of 11% for each tier. Changes to PERS rates are factored into the District's financial forecasts to help ensure services can be maintained over the long-term planning horizon. Contributions are made on subject salary and comprised of the following two contribution rates:

    - o **Member Contributions**: The first calculation is a flat 6% of subject salary contributed to the Individual Account Program (IAP) of each employee. The District pays the 6% IAP contribution for every employee.

    - o **Employer Contributions:** The second calculation is provided by PERS and is based on the employee's retirement classification (Tier 1/2 or OPSRP). Contributions are based on a rate designated by the PERS board and are to fund the actual costs of future retirement and death benefits. These rates are adjusted every two years. A history of the rates by classification is below. Rates have risen steadily over the years.

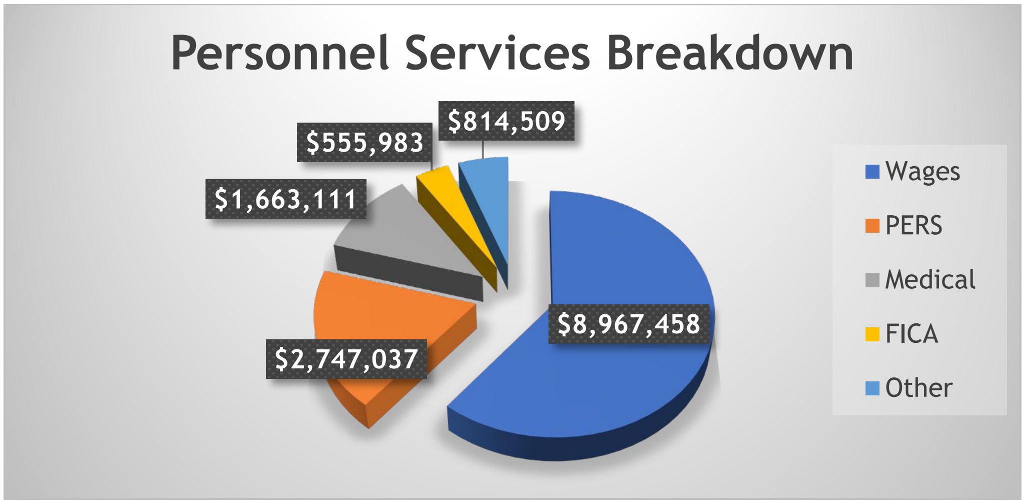
Personnel Services *(continued)*



- **PERS Side Account:** In FY 2019/20, the District participated in the State of Oregon Senate Bill 1049 PERS Side Account 25% match program. The District established a PERS Side Account through a $100,000 deposit as authorized by the Board. This contribution was matched at 25% by the State of Oregon for a total initial deposit of $125,000. Side accounts earn the same investment returns as the PERS fund, are typically amortized over a 20-year period and the rate reduction is recalculated each biennium. Historically, the PERS fund has achieved greater investment returns than the District's Local Government Investment Account (LGIP). The District experiences a slight rate reduction from the side account (approximately 1.9% overall). The FY 2024/25 budget does not include a side account deposit, but the District will continue to evaluate options to fund the side account.

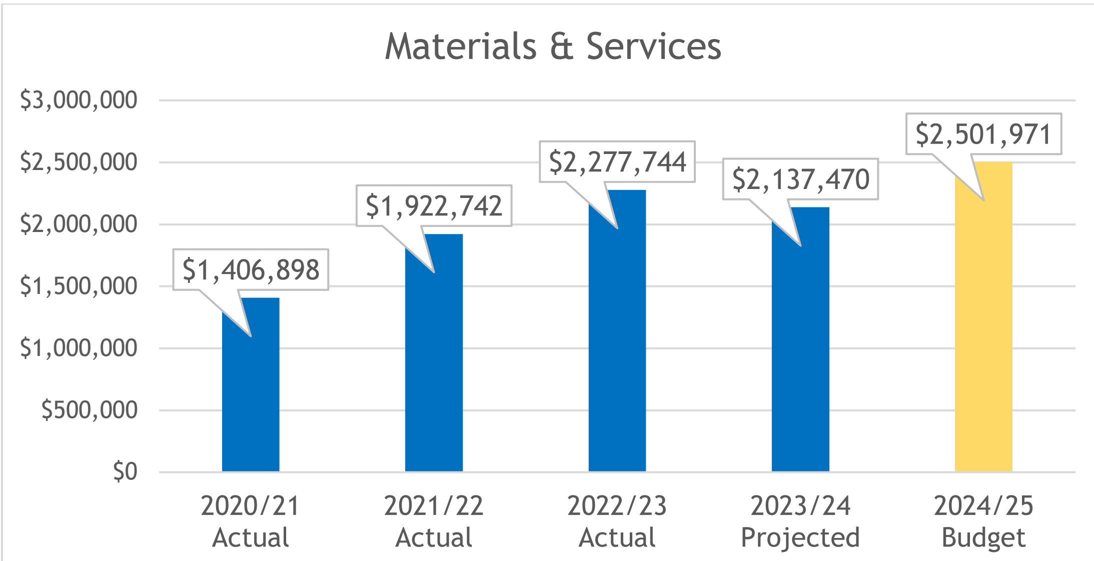
Personnel Services *(continued)*

- **Medical Insurance:** Total is budgeted at $1,663,111, which includes $267,000 to contribute to employees' VEBA accounts and reserve for HRA-MERP payments when claims are processed. Medical premiums in FY2024/25 show an increase of 7% based on communication from the provider.



Materials & Services

Materials & services is the second largest operating expenditure category at 14% of total budgeted operating expenditures. Notable materials & services items are discussed in further detail within each cost center of the General Fund starting on page 75. Materials & services costs over the past five years and the FY 2024/25 budget are shown in the chart below.



Caption: Redmond Firefighters stand atop the ladder truck during a training exercise.

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 FY 2023/24 is $13,073,349,335. The real market value is not yet available for FY 2024/25.

The District's legal debt limit for FY 2023/24 is approximately $163,416,867. As of the end of FY 2023/24, Redmond Fire & Rescue's total outstanding debt is $2,750,888 as detailed in the chart below. On February 15, 2017, Moody's Investors Services upgraded its rating of the District's Full Faith and Credit Obligations, Series 2012 (the Main Station) from A1 to Aa3. This rating remains in effect. Debt service is discussed in further detail within the General Fund Non-Departmental narrative on page 94 with detailed debt service schedules in the Appendix starting on page 111.

Outstanding Debt as of June 30, 2024

Purpose	Maturity Date	Interest Rate	Original Amount	Balance at 6/30/24
Terrebonne Station	1/1/31	3.75% - 4.7%	935,000	385,000
Main Station	7/1/28	2.0% - 4.0%	1,540,000	405,000
2015 Pierce Engine	12/8/30	3.98%	498,807	269,715
2021 Pierce Type 3	6/18/26	1.96%	416,566	171,516
2023 Pierce Engines	8/16/32	4.09%	1,739,100	1,519,657
			TOTAL	**$2,750,888**

Upcoming Debt Service Payments

Fiscal Year	Principal	Interest	Total
FY 2024/25	422,651	103,988	526,639
FY 2025/26	431,849	89,866	521,715
FY 2026/27	353,081	75,839	428,920
FY 2027/28	371,221	61,349	432,570
FY 2028/29	274,688	46,097	320,785
FY 2029/30 - FY 2032/33	897,398	69,640	967,038
TOTAL	**$ 2,750,888**	**$ 446,779**	**$ 3,197,667**

Capital Outlay

The budget includes $600,000 for capital outlay and is discussed in further detail with the Capital Projects Fund on page 99.

Contingency

Contingencies are monies set aside for unforeseen expenditures and will revert to fund balance if not used. Board policy targets a working capital (operating) contingency of 120 days of operations to fund cash needs, especially in the beginning of each fiscal year until property tax revenues are received in November. Operating contingency gives the District the flexibility to transfer funds to line item accounts within a major category should the need arise, with the approval from the Board of Directors via a Resolution. Expenditures which are known to be necessary and can be reasonably ascertained and anticipated, but which are too small in amount to list separately, are not to be funded by operating contingencies, but rather absorbed within the major category.

The FY 2024/25 budget has a total General Fund contingency of $5,118,934 which is 103 days of total operating expenditures (personnel services, materials & services, and debt service). Contingencies are discussed in further detail within the General Fund Non-Departmental narrative starting on page 94.

Reserves

Reserves represent fund balances that are not planned to be spent during FY 2023/24 and will be carried over to the FY 2024/25 beginning fund balances. These reserves are either categorized as “Reserve for Future Expenditure” or “Reserve for Debt Service.” A reserve for future expenditure represents savings for capital projects, infrastructure maintenance, balances required for cyclical cash flow needs or risk mitigation. A reserve for debt service is either a required reserve via bond covenant or an internal reserve for debt service set aside for in the event a revenue shortfall occurs, requiring the short-term use of reserves to make payments.

The FY 2024/25 budget has total reserves of $920,000 which are entirely reserved for future expenditure and are unappropriated. Reserves are discussed in further detail within the General Fund Non-Departmental narrative starting on page 94 and in the Capital Projects fund on page 99.

Performance Measures and Data

A performance measure is defined as a numeric description of an organization's work and the results of that work. Performance measures are based on data and tell a story about whether the organization 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 the organization.
>
> "Results" are what the organization's work is intended to achieve or accomplish for its customers.

The District plans to increase the number and relevancy of performance measures in the coming years. Recently, new software systems have been implemented and staff have gained a better understanding of the capabilities of existing systems, which will better facilitate timely, accurate data.

Financial

District Budget

Goal: Earn Distinguished Budgeting award through GFOA.

Status: Met - The District has earned the award ten years in a row starting with the 2013/14 fiscal year. The District will be submitting the FY 2024/25 budget for review and feels it meets the requirements.

District Audit

Goal: Complete the audit process receiving zero findings/deficiencies.

Status: Met - There were no findings/deficiencies in the four most recent audits.

Ambulance Billing

Goal: Review and process the bill for each call within 10 days from when the call occurred.

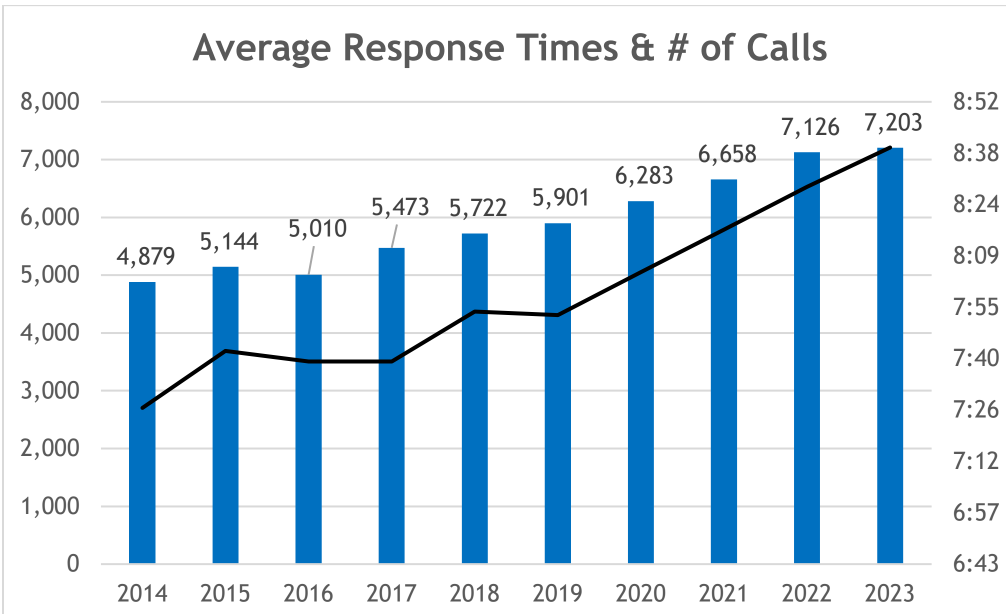
Status: Met - The District feels that this was exceeded for the prior fiscal year.

Operational

Response Times

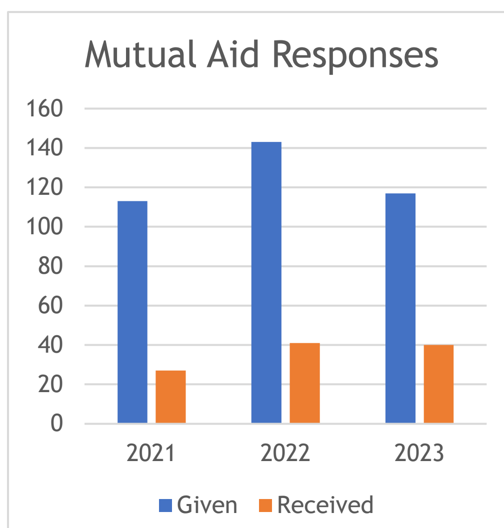
Goal: Maintain an average response time of less than 8 minutes on all emergency calls.

Status: Met – The District continues to refine our ability to accurately track response times for just emergency calls, however, no response time is listed for years 2020 to 2022 as the data was not preserved. Response times for those years are estimated as a linear progression from the 2019 and 2023 data. The District is working to improve the response time to meet the goal.



Mutual Aid

The District both gives and receives mutual aid from partner agencies. As the District is the second largest fire and EMS agency in the area, the District always gives more mutual aid than it receives. The fire service relies on these mutual aid systems, which allow agencies to share supplies, equipment, personnel, and information across jurisdictional boundaries. As calls for service increase across the Central Oregon region, the District expects to see an increase in mutual aid activity.



Redmond Fire & Rescue

Training Hours

Goal: Meet or exceed the Oregon Health Authority Training Hours of 48 hours of EMS training per individual every two years (24 hours per year).

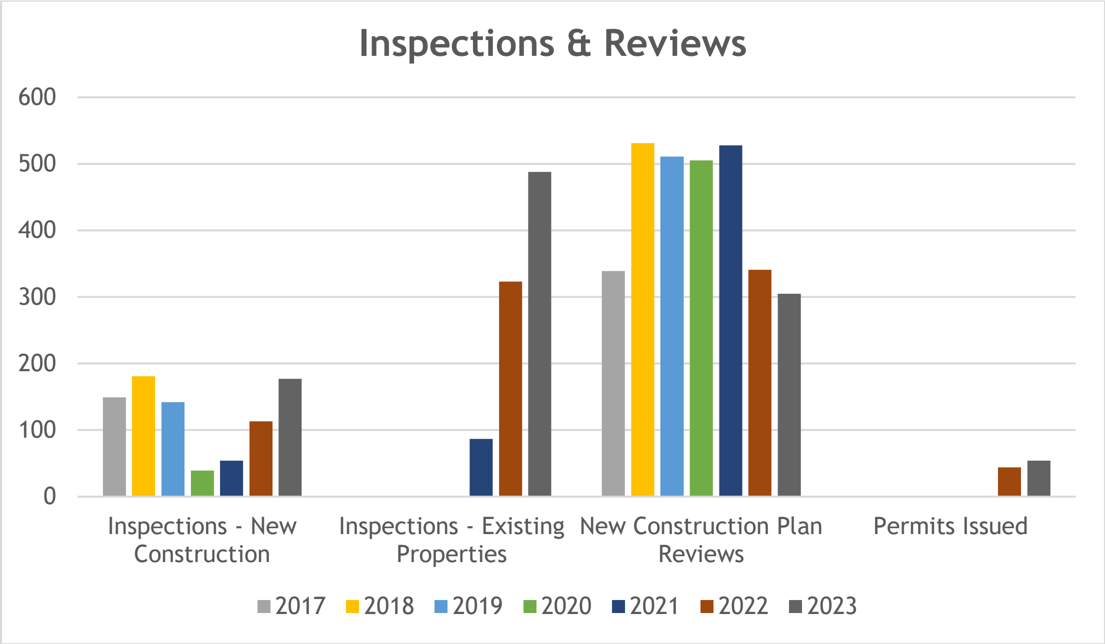
Status: Exceeded – See table below for history.

FY 2013 - 2015	107.61
FY 2015 - 2017	96.25
FY 2017 - 2019	99.04
FY 2019 - 2021	113.02
FY 2021 - 2023	81.96
FY 2023 - 2025	27.83*
*one year only	

Inspections & Reviews

Goal: Inspect existing construction and new construction plans, and review compliance engine generated reports for compliance with applicable fire and life safety codes. The compliance engine is a code compliance tool.

Status: Inspections and reports continue to increase along with regional construction trends. In FY 2022/23, the Fire & Life Safety division implemented a new inspection software system that allows the District to track properties, inspect and ensure compliance with building codes. The District will be able to pull accurate, timely data from the system.



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Financial Summary – All Funds

The District's budget is comprised of three funds, the General Fund, the Capital Projects Fund, and the Mobile Emergency Responder Radio Coverage (MERRC) Fund. The General Fund is further split into seven cost centers (Administration, Fire & Rescue Operations, Fire & Rescue Training, EMS Operations, Fire & Life Safety, Facilities, Vehicles & Equipment, and Non-Departmental) with revenues and certain non-department expenses shown separately.

Summary of Revenues, Expenditures & Changes in Fund Balance

The chart below shows the budgeted combined sum of all revenues, expenditures and changes in fund balance for funds and contrasts with prior year actuals, current year projected and the budgeted activity.

ALL FUNDS	Actual FY 2021/22	Actual FY 2022/23	Projected FY 2023/24	Adopted Budget FY 2024/25
Revenues				
Property Taxes	9,271,341	9,838,286	10,203,812	13,211,000
Charges for Services	4,224,578	4,493,582	4,268,962	4,391,066
Grants and Contributions	1,315	40,000	2,200	-
Investment Earnings	34,580	225,352	402,212	155,000
Bond / Note Sale	-	1,739,100	-	-
Miscellaneous	120,971	69,992	68,759	21,000
Interfund Transfers In	413,917	628,694	200,000	251,593
Total Resources	**14,066,702**	**17,035,006**	**15,145,945**	**18,029,659**
Expenditures				
Personnel Services	9,511,437	10,394,482	12,752,831	14,748,095
Materials & Services	1,922,740	2,277,744	2,137,470	2,501,970
Capital Outlay	975,243	1,990,606	310,644	600,000
Debt Service	433,461	540,371	643,300	528,000
Interfund Transfers Out	413,917	628,694	-	251,593
Contingency	-	-	-	5,162,872
Unappropriated Fund Balance / Reserve	-	-	-	920,000
Total Expenditures	**13,256,798**	**15,831,897**	**15,844,245**	**24,712,531**
Excess or Deficiency	809,904	1,203,109	(698,300)	(6,682,872)
Plus: Contingency/Reserves	-	-	-	6,082,872
Total Excess / (Deficiency)	**809,904**	**1,203,109**	**(698,300)**	**(600,000)**
Changes in Fund Balance *(the cash available at the end of the fiscal year)*				
Beginning Fund Balance	5,368,159	6,178,063	7,381,172	6,682,872
Revenues Over/(Under) Expenditures	809,904	1,203,109	(698,300)	(600,000)
Ending Fund Balance	**6,178,063**	**7,381,172**	**6,682,872**	**6,082,872**

Breakdown by Fund

The chart below breaks the revenues and expenditures down by funds.

GENERAL FUND	Actual FY 2021/22	Actual FY 2022/23	Projected FY 2023/24	Adopted Budget FY 2024/25
Revenues				
Property Taxes	9,271,341	9,838,286	10,203,812	13,211,000
Charges for Services	4,224,578	4,418,070	4,268,962	4,391,066
Grants and Contributions	1,315	40,000	2,200	-
Investment Earnings	34,580	225,352	402,212	155,000
Miscellaneous	120,971	69,992	68,759	21,000
Total Resources	**13,652,785**	**14,591,700**	**14,945,945**	**17,778,066**
Expenditures				
Personnel Services	9,511,437	10,394,482	12,752,831	14,748,095
Materials & Services	1,922,740	2,277,744	2,137,470	2,501,970
Debt Service	433,461	540,371	643,300	528,000
Interfund Transfers Out	413,917	628,694	-	251,593
Contingency	-	-	-	5,118,934
Unappropriated / Reserve	-	-	-	100,000
Total Expenditures	**12,281,555**	**13,841,291**	**15,533,601**	**23,248,593**
Excess or Deficiency	1,371,230	750,409	(587,656)	(5,470,527)
Plus: Contingency/Reserves	-	-	-	5,218,934
Total Excess / (Deficiency)	**1,371,230**	**750,409**	**(587,656)**	**(251,593)**
Changes in Fund Balance *(the cash available at the end of the fiscal year)*				
Beginning Fund Balance	3,936,544	5,307,774	6,058,183	5,470,527
Revenues Over/(Under) Expenditures	1,371,230	750,409	(587,656)	(251,593)
Ending Fund Balance	**5,307,774**	**6,058,183**	**5,470,527**	**5,218,934**

This reconciliation shows that the budgeted net *operational* change in the General Fund is neutral, meaning that the District expects to expend only what it receives in revenues in the current year. The District does plan to transfer $251,593 to the Capital Projects Fund, which creates the deficiency. However, this is done by utilizing a higher than needed beginning fund balance.

Reconciliation of Change in Fund Balance (Excludes transfers, contingencies, and reserves)	
Budgeted Resources	17,778,066
Budgeted Expenditures	(17,778,066)
Excess or Deficiency	-
Less: Transfers to Capital Project:	(251,593)
Total Excess / (Deficiency)	**(251,593)**
Beginning Fund Balance:	5,470,527
Total Excess / (Deficiency)	(251,593)
Ending Fund Balance	**5,218,934**

Breakdown by Fund *(continued)*

CAPITAL PROJECTS FUND	Actual FY 2021/22	Actual FY 2022/23	Projected FY 2023/24	Adopted Budget FY 2024/25
Revenues				
Property Taxes	-	-	-	-
Charges for Services	-	-	-	-
Grants and Contributions	-	-	-	-
Investment Earnings	-	-	-	-
Bond / Note Sale	-	1,739,100	-	-
Miscellaneous	-	-	-	-
Interfund Transfers In	413,917	628,694	200,000	251,593
Total Resources	**413,917**	**2,367,794**	**200,000**	**251,593**
Expenditures				
Personnel Services	-	-	-	-
Materials & Services	-	-	-	-
Capital Outlay	975,243	1,990,606	299,070	600,000
Debt Service	-	-	-	-
Interfund Transfers Out	-	-	-	-
Contingency	-	-	-	-
Special Payments	**-**	**-**	**-**	**-**
Unappropriated / Reserve	-	-	-	800,000
Total Expenditures	**975,243**	**1,990,606**	**299,070**	**1,400,000**
Excess or Deficiency	(561,326)	377,188	(99,070)	(1,148,407)
Plus: Contingency/Reserves	-	-	-	800,000
Total Excess / (Deficiency)	**(561,326)**	**377,188**	**(99,070)**	**(348,407)**
Changes in Fund Balance *(the cash available at the end of the fiscal year)*				
Beginning Fund Balance	1,431,615	870,289	1,247,477	1,148,407
Revenues Over/(Under) Expenditure	(561,326)	377,188	(99,070)	(348,407)
Ending Fund Balance	**870,289**	**1,247,477**	**1,148,407**	**800,000**

* Denotes budget appropriation level

Breakdown by Fund *(continued)*

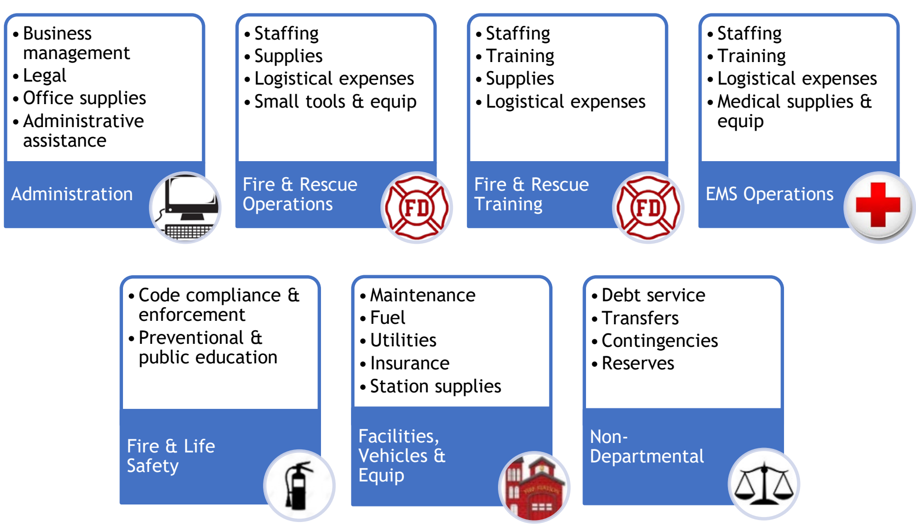
MERRC FUND	Historical			Adopted
	Actual FY 2021/22	Actual FY 2022/23	Projected FY 2023/24	Budget FY 2024/25
Revenues				
Charges for Services	-	75,512	-	-
Total Resources	**-**	**75,512**	**-**	**-**
Expenditures				
Capital Outlay	-	-	11,574	-
Contingency	-	-	-	43,938
Unappropriated / Reserve	-	-	-	20,000
Total Expenditures	**-**	**-**	**11,574**	**63,938**
Excess or Deficiency	-	75,512	(11,574)	(63,938)
Plus: Contingency/Reserves	-	-	-	63,938
Total Excess / (Deficiency)	**-**	**75,512**	**(11,574)**	**-**
Changes in Fund Balance *(the cash available at the end of the fiscal year)*				
Beginning Fund Balance	**-**	**-**	**75,512**	**63,938**
Revenues Over/(Under) Expenditures	-	75,512	(11,574)	-
Ending Fund Balance	**-**	**75,512**	**63,938**	**63,938**

* Denotes budget appropriation level

General Fund

The purpose of the General Fund is to account for the day-to-day operations of the District and is overseen by the fire chief and deputy fire chief. It includes categories like personnel services, materials and services, debt service, operating contingency, interfund transfers and ending fund balance. Within the fund, the District has allocated seven cost centers that each depict their own unique set of accounts under the personnel services and materials & services classifications. The seven cost centers are listed below.

- Administration Cost Center - funds the business management side of the organization; training of administrative staff; purchasing office supplies; purchasing contractual legal or administrative assistance as needed; ensuring revenue is generated and collected.
- Fire & Rescue Operations Cost Center - funds daily fire & rescue operations including staffing and all logistical expenses.
- Fire & Rescue Training Cost Center - funds daily fire & rescue training operations including staffing, training, and all logistical expenses.
- EMS Operations Cost Center - funds daily Emergency Medical Services operations including staffing, training, and all logistical expenses.
- Fire & Life Safety Cost Center - funds code compliance and enforcement activities which include working closely with contractors and City of Redmond departments to ensure safe and code-compliant projects; prevention and public education activities.
- Facilities, Vehicles & Equipment Cost Center - accounts for the operational costs related to the District's assets which includes utilities, fuel, insurance and repair and maintenance.
- Non-Departmental Cost Center - accounts for debt service, transfers, contingencies and reserves.



Summarized General Fund Budget

GENERAL FUND	Actual FY 2021/22	Actual FY 2022/23	Projected FY 2023/24	Adopted Budget FY 2024/25
Revenues				
Property Taxes	9,271,341	9,838,286	10,203,812	13,211,000
Charges for Services	4,224,578	4,418,070	4,268,962	4,391,066
Grants & Contributions	1,315	40,000	2,200	-
Investment Earnings	34,580	225,352	402,212	155,000
Bond / Note Sale	-	-	-	-
Miscellaneous	120,971	69,992	68,759	21,000
Total Resources	**13,652,785**	**14,591,700**	**14,945,945**	**17,778,066**
Expenditures				
Administration				
Personnel Services	851,342	712,490	710,214	1,050,856
Materials & Services	282,084	411,083	417,391	266,696
Total Administration	**1,133,426**	**1,123,573**	**1,127,605**	**1,317,552**
Fire & Rescue Operations				
Personnel Services	7,116,105	8,080,282	10,575,255	12,213,852
Materials & Services	**344,363**	**478,537**	**333,513**	**559,550**
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Fire & Rescue Operations	**7,460,468**	**8,558,819**	**10,908,768**	**12,773,402**
Fire & Rescue Training				
Personnel Services	264,363	375,141	239,648	248,923
Materials & Services	61,501	97,661	101,086	158,750
Total Fire & Rescue Training	**325,864**	**472,802**	**340,734**	**407,673**
EMS Operations				
Personnel Services	1,001,706	898,565	918,901	884,820
Materials & Services	473,533	472,320	384,425	462,811
Total EMS & Training Operations	**1,475,239**	**1,370,885**	**1,303,326**	**1,347,632**
Fire & Life Safety				
Personnel Services	277,921	328,004	308,813	349,644
Materials & Services	42,695	24,481	35,040	45,310
Total Fire & Life Safety	**320,616**	**352,485**	**343,853**	**394,953**

* Denotes budget appropriation level

Summarized General Fund Budget *(continued)*

GENERAL FUND	Actual FY 2021/22	Actual FY 2022/23	Projected FY 2023/24	Adopted Budget FY 2024/25
Facilities, Vehicles & Equipment				
Materials & Services	718,564	793,662	866,015	1,008,854
Total Facilities, Vehicles & Equipment	**718,564**	**793,662**	**866,015**	**1,008,854**
Non-Departmental				
Debt Service	433,461	540,371	643,300	528,000
Transfers - Out	413,917	628,694	-	251,593
Contingency	-	-	-	5,118,934
Unappropriated Fund Balance / Reserve	-	-	-	100,000
Total Non-Departmental	**847,378**	**1,169,065**	**643,300**	**5,998,527**
Total Expenditures	**12,281,555**	**13,841,291**	**15,533,601**	**23,248,593**
Excess or Deficiency	1,371,230	750,409	(587,656)	(5,470,527)
Plus: Contingency/Reserves	-	-	-	5,218,934
Total Excess / (Deficiency)	**1,371,230**	**750,409**	**(587,656)**	**(251,593)**
Changes in Fund Balance *(the cash available at the end of the fiscal year)*				
Beginning Fund Balance	3,936,544	5,307,774	6,058,183	5,470,527
Revenues Over/(Under) Expenditures	1,371,230	750,409	(587,656)	(251,593)
Ending Fund Balance	**5,307,774**	**6,058,183**	**5,470,527**	**5,218,934**

* Denotes budget appropriation level

General Fund – Revenues

Overview & Highlights

All District revenues, other than those that are directly related to expenditures such as the issuance of debt, are reported in the General Fund. Major revenues are property taxes, ambulance billings and contractual services. See Revenues on page 49 for additional detail.

Property Taxes

The FY 2024/25 budget is projecting a 5.8% increase in total Assessed Valuation (AV) from the previous fiscal year, with a 95% collection rate. Permanent rate property tax revenues are expected to be at $9,313,000, including collections from prior years and interest. Additionally, the District expects to receive $3,898,000 from the first year of its newly approved local operating levy.

Ambulance Billings

Ambulance billing revenues have continued to increase. Therefore, the FY 2024/25 budget is projecting that revenues will grow at 4.0% to $3,186,560.

Contractual Services - City of Redmond Airport

The District estimates that contractual service revenues for staffing the airport fire station will be $758,706.

GEMT (FFS & CCO)

The District is conservatively estimating total GEMT revenues at $375,000 with $90,000 from FFS and $285,000 from CCO.

Revenues Budget Detail

Revenues	Historical Actual FY 2021/22	Historical Actual FY 2022/23	Historical Projected FY 2023/24	Prior Budget FY 2023/24	Current Proposed FY 2024/25	Current Approved FY 2024/25	Current Adopted FY 2024/25
Property Taxes - Current	7,971,446	8,432,887	8,808,784	8,760,000	9,249,000	9,249,000	9,249,000
Proeprty Taxes - Prior	90,060	100,391	44,693	55,000	62,500	62,500	62,500
Property Taxes - Interest	1,087	3,016	3,669	1,500	1,500	1,500	1,500
Property Taxes - Levy Current	1,200,098	1,289,499	1,340,406	1,340,000	3,888,000	3,888,000	3,888,000
Property Taxes - Levy Prior	8,650	12,493	6,258	8,000	10,000	10,000	10,000
Ambulance Billings	2,752,304	2,935,747	3,060,349	3,064,000	3,186,560	3,186,560	3,186,560
Rescue Billing	1,244	-	-	-	-	-	-
GEMT	699,028	617,582	388,140	509,000	375,000	375,000	375,000
Fire Med Memberships	46,402	40,837	41,360	40,000	35,000	35,000	35,000
Special Events	15,629	24,655	45,913	46,000	20,000	20,000	20,000
Ambulance Refunds	(28,561)	(12,707)	(31,897)	(35,000)	(35,000)	(35,000)	(35,000)
Interest Revenue	34,580	225,352	402,212	150,000	155,000	155,000	155,000
Conflagration	43,066	78,422	28,048	28,000	25,000	25,000	25,000
Training Revenue	-	-	-	-	-	-	-
Contractual Services - Airport	675,933	633,226	718,795	718,996	758,706	758,706	758,706
Training Center Rental Fees	-	89,700	-	-	16,800	16,800	16,800
Fire & Life Safety - Training	-	-	-	-	-	-	-
Fire & Life Safety - Inspection	-	-	2,454	-	-	-	-
Fire & Life Safety - Car Seats	-	-	-	-	-	-	-
Fire & Life Safety - Permits	825	825	660	1,000	1,000	1,000	1,000
Reports, Records, Address Sign	450	799	964	500	500	500	500
Community Paramedic	-	-	-	-	-	-	-
Collections	18,258	8,984	14,177	7,500	7,500	7,500	7,500
Refunds / Reimbursements	13,507	768	25,393	21,000	1,000	1,000	1,000
Insurance Dividends & Reimb	106,788	68,138	28,750	30,000	20,000	20,000	20,000
Federal Gov't Grants-FLS	-	-	-	-	-	-	-
Federal Gov't Grants-Operation	-	-	-	-	-	-	-
Non-Federal Grants	-	40,000	-	-	-	-	-
Federal Grants - Misc	-	-	-	-	-	-	-
Bond / Note Sale	-	-	-	-	-	-	-
Private Source / Donations	1,315	-	2,200	-	-	-	-
Sale of Property	320	184	13,330	-	-	-	-
Miscellaneous	356	902	1,286	-	-	-	-
Beginning Fund Balance	3,936,544	5,307,774	6,058,184	6,058,183	5,470,527	5,470,527	5,470,527
Revenue Total	**17,589,329**	**19,899,474**	**21,004,128**	**20,803,679**	**23,248,593**	**23,248,593**	**23,248,593**

General Fund – Administration

Overview & Highlights

The Administration cost center is managed by the fire chief. There are six full-time positions funded through the administration cost center. This cost center remained relatively consistent with the prior year's budget and projected expenditures.

Personnel Services

There are 6.0 employees funded in this cost center including their salaries and benefits. Personnel costs are anticipated to increase from the prior year's budget of $944,185 to $1,050,856, mostly due to adding a full year of wages and benefits for the fire chief position, which was partially recorded in contract services in FY 2022/23 and FY 2023/24 when the District was paying on contract for an interim fire chief.

Materials & Services

Materials and services for this cost center are anticipated to decrease from the prior year and total $266,696. With the exception of the items mentioned below, all other costs are expected to remain relatively stable. Items to note are:

- Consulting – Decreased from $145,000 to $20,000 as the fees paid to the interim fire chief were expensed to Consulting instead of Personnel Services.

- Insurance – Insurance premiums for general liability are expected to be $50,000. This is 20% higher than the prior year's actual premiums based on estimates from the District's insurance agent.

- Election expenses – Expenditures are expected to decrease to $20,000 as the FY 2024/25 fiscal year will only have one election for Board member positions that expire during the fiscal year where FY 2023/24 expenditures included a special election for the local operating levy (including consulting expenses for preparation and submission and publishing of the levy materials) as well as FY 2022/23 Board member election expenses that were not billed to the District until FY 2023/24.

Administration Budget Detail

Administration	Historical Actual FY 2021/22	Historical Actual FY 2022/23	Historical Projected FY 2023/24	Prior Budget FY 2023/24	Current Proposed FY 2024/25	Current Approved FY 2024/25	Current Adopted FY 2024/25
Personnel Services							
Regular Pay	515,299	440,362	440,362	565,993	648,540	648,540	648,540
Regular Pay - Board	2,950	2,600	2,600	3,000	3,000	3,000	3,000
Overtime	-	173	173	-	59	59	59
Wellness Bonus	-	-	-	2,453	-	-	-
Vacation Buy Back	33,651	21,498	21,498	20,000	22,955	22,955	22,955
Special Pay (Assignment, FTO)	-	633	633	-	3,000	3,000	3,000
Employer Social Security	33,532	28,301	28,301	36,669	42,009	42,009	42,009
Employer Medicare	7,842	6,619	6,619	8,576	9,826	9,826	9,826
OR Workers Benefit Fund Tax	131	96	96	149	170	170	170
Paid Leave Oregon	-	-	-	2,365	2,710	2,710	2,710
Employer PERS	101,893	96,364	96,364	157,925	179,198	179,198	179,198
Employer PERS Side Account	-	-	-	-	-	-	-
Medical Insurance	104,320	79,677	79,677	105,377	92,014	92,014	92,014
Employer Deferred Comp	25,914	7,725	7,725	10,600	12,600	12,600	12,600
Life Insurance	105	94	94	99	156	156	156
Long Term Disability	1,367	1,233	1,233	1,331	1,644	1,644	1,644
Accidental D&D	402	416	416	462	374	374	374
Worker Comp	1,325	2,204	(833)	1,000	2,000	2,000	2,000
FSA	335	232	242	236	236	236	236
EAP	-	131	-	120	120	120	120
PEHP	660	6,407	6,735	7,260	7,920	7,920	7,920
VEBA	20,417	16,625	17,818	19,250	21,000	21,000	21,000
Air & Ground Transport Mbrshp	1,199	1,100	460	1,320	1,325	1,325	1,325
Exposure Reporting System	-	-	-	-	-	-	-
Personnel Services Total	**851,342**	**712,490**	**710,214**	**944,185**	**1,050,856**	**1,050,856**	**1,050,856**
Materials & Services							
Uniforms	1,217	1,075	2,137	4,000	2,000	2,000	2,000
Office Supplies	6,555	6,385	5,301	7,500	7,500	7,500	7,500
Operating Supplies	-	32	-	-	-	-	-
Postage	4,001	2,668	2,295	3,000	3,500	3,500	3,500
Printing	655	760	1,119	750	1,200	1,200	1,200
Election Expenses	-	6,669	82,548	68,000	20,000	20,000	20,000
Directors	-	1,592	5,050	4,000	6,500	6,500	6,500
Consulting	101,581	239,542	142,608	145,000	20,000	20,000	20,000
Contract Services	34,660	13,637	28,577	23,000	24,000	24,000	24,000
IT Software/Maintenance	34,616	25,961	31,904	30,280	21,000	21,000	21,000
Unemployment Benefit Pmts	-	-	-	-	-	-	-
Water / Sewer	-	-	-	-	-	-	-
Utility Electric	-	-	-	-	-	-	-
Utility Propane / Natural Gas	-	-	-	-	-	-	-
Garbage Collection	-	-	-	-	-	-	-
Phone / Internet / Cable	-	-	-	-	-	-	-
Software & Software Maintenance	-	-	-	-	-	-	-
IT Hardware & Supplies	5,803	376	684	18,200	2,000	2,000	2,000
Addressing	1,436	269	65	500	500	500	500
Reserves / Volunteers	-	300	-	350		-	-
Volunteer Scholarships	10,500	10,500	-	13,500	-	-	-
Audit	14,195	14,195	20,443	18,000	21,000	21,000	21,000
Legal	6,785	5,310	10,006	10,000	10,000	10,000	10,000
Insurance	26,829	33,171	39,036	43,000	50,000	50,000	50,000
Advertising / Promotion	1,701	3,020	61	18,000	-	-	-
Bank & Credit Card Fees	13,545	14,105	15,115	17,000	20,000	20,000	20,000
Admin Training & Travel	1,782	3,993	6,482	15,000	15,000	15,000	15,000
Subscrip, Memberships, Dues	7,208	7,815	7,862	10,000	10,200	10,200	10,200
Small Tools & Work Equipment	370	76	324	2,000	1,000	1,000	1,000
Meetings / Meals	-	1,564	2,445	1,000	2,000	2,000	2,000
Wellness / Fitness	-	4,700	11	22,500	22,500	22,500	22,500
Employee / Volunteer Recogn	2,700	7,646	6,744	15,300	300	300	300
Equipment Rental / Maint	5,722	5,119	5,217	5,500	5,500	5,500	5,500
Miscellaneous	223	603	1,357	500	995	995	995
Materials & Services Total	**282,084**	**411,083**	**417,391**	**495,880**	**266,696**	**266,696**	**266,696**
Administration Total	**1,133,426**	**1,123,573**	**1,127,605**	**1,440,065**	**1,317,552**	**1,317,552**	**1,317,552**

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General Fund – Fire & Rescue Operations

Overview & Highlights

The Fire & Rescue Operations cost center is managed by the deputy fire chief. It contains the necessary line items to support all aspects of fire and rescue services except for training costs. This cost center includes personnel services and materials & services. Personnel services were discussed in the budget overview. The total budget is consistent with the prior year.

Personnel Services

There are currently 51.0 employees funded in this cost center including their salary and benefits. There is one deputy fire chief, three battalion chiefs, nine captains, eighteen engineers, and twenty firefighters. All full-time employees in this cost center are also paramedics. This is consistent staffing with the prior year, however, the District intends to open an academy and add another nine firefighters in January 2025, using the recently approved local operating levy taxes to fund the new positions, bringing the employee count in the division to 60.0. Items to note are:

- The total Personnel Services budget is increasing from $9,310,159 in FY 2023/24 to $12,213,852 FY 2024/25. This increase represents the addition of nine new firefighters as well as wage and benefit increases anticipated by the approval of the November 2023 local operating levy and Firefighters Association, Local 3650 union negotiations that are currently taking place. As noted earlier, the increase is based on the available funds from the voter-approved local option levy. When negotiations are finalized, these increases will be allocated to the appropriate cost centers through a budget adjustment.

- The employer share of Paid Leave Oregon taxes is estimated at $29,679.

- Medical insurance is expected to increase from $909,868 to $1,120,344 due to the addition of staff as well as a 7% increase in premiums. PERS is expected to increase from $1,745,454 to $2,322,695. These increases are related to both the additional wages for new hires plus the anticipated increases in wages for existing personnel.

- Workers' compensation is expected to increase from a budget of $262,000 to $399,000 based upon estimates from the District's insurance agent which is based on industry wide rates and the District's own usage, in addition to the addition of staff.

Materials & Services

Total expenditures for materials and services for this cost center are anticipated to increase from the prior year budget of $403,040 to $559,550. Items to note are:

- Personal Protective Equipment (PPE) – Includes $88,000 for scheduled turnout replacement, especially wildland compliant pants and boots. This does not include PPE for new hires as that cost was added to a one-time expense item for recruitment, running the academy and outfitting of the expansion of staff. That line item has been budgeted at $120,000.

- Fire Training & Travel – Expenditures of $45,000 have been budgeted for FY 2024/25 for training and the setup of a Peer Support program within the division.

- Hose and Ladders – Expenditures decrease from $30,000 to $13,000 as the prior year replacement of large quantities of hose was completed and the current year is a more standard replacement policy.

- ARFF – Budgeting kept at $40,000 for costs associated with travel and training. Additionally, $15,000 is budgeted for overtime for training, but that resides within the personnel section. These costs are reimbursed by the City of Redmond through the ARFF contract.

- Wildland Supplies – Budgeting $15,000 for wildland supplies so can isolate these costs.

- Wellness/Fitness – Budget of $40,000 includes annual physicals, hearing tests, and physical assessments. These items were previously budgeted under Contract Services.

Fire & Rescue Operations Budget Detail

	Historical			Prior	Current		
	Actual	Actual	Projected	Budget	Proposed	Approved	Adopted
Fire & Rescue Operations	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25	FY 2024/25	FY 2024/25
Personnel Services							
Regular Pay	3,672,060	4,262,635	5,519,242	4,780,535	6,228,186	6,228,186	6,228,186
Overtime - EMS	-	-	-	-	-	-	-
Overtime - Supression	515,631	523,951	866,878	670,000	704,854	704,854	704,854
Conflagration Wages	15,906	33,055	9,033	25,000	25,000	25,000	25,000
Wellness Bonus	6,549	7,550	9,264	22,500	10,190	10,190	10,190
Vacation Buy Back	90,936	66,542	50,193	76,500	356,787	356,787	356,787
Special Purpose Wages	6,816	34,400	-	7,500	5,000	5,000	5,000
FLSA	38,624	41,670	46,662	45,000	40,000	40,000	40,000
Community Paramedic Wages	-	-	-	-	-	-	-
Acting in Capacity	6,928	8,944	11,537	16,250	48,747	48,747	48,747
Special Pay (Assignment, FTO)	2,981	7,629	1,867	15,000	10,000	10,000	10,000
Employer Social Security	265,393	305,496	400,557	341,515	459,953	459,953	459,953
Employer Medicare	62,364	71,447	93,686	79,866	107,570	107,570	107,570
OR Workers Benefit Fund Tax	1,598	1,788	2,185	1,664	1,808	1,808	1,808
Paid Leave Oregon	-	-	25,498	22,028	29,679	29,679	29,679
Employer PERS	1,325,591	1,417,783	2,042,751	1,745,454	2,322,695	2,322,695	2,322,695
Employer PERS Side Account	-	-	-	-	-	-	-
Medical Insurance	760,929	839,503	907,536	909,868	1,120,344	1,120,344	1,120,344
Employer Deferred Comp	27,150	21,625	31,500	25,800	25,800	25,800	25,800
Life Insurance	1,039	1,276	1,111	1,224	1,560	1,560	1,560
Long Term Disability	10,749	13,242	11,522	12,699	16,440	16,440	16,440
Accidental D&D	2,708	3,044	305	2,656	3,244	3,244	3,244
Worker Comp	110,806	189,516	296,767	262,000	399,000	399,000	399,000
FSA	718	792	951	890	890	890	890
EAP	-	917	-	1,020	1,020	1,020	1,020
PEHP	47,660	63,800	68,829	67,320	79,200	79,200	79,200
VEBA	136,292	157,042	171,047	166,000	202,500	202,500	202,500
MERP	1,499	1,000	-	5,000	5,000	5,000	5,000
Air & Ground Transport Mbrshp	4,578	4,945	5,585	6,120	7,500	7,500	7,500
Exposure Reporting System	600	690	750	750	885	885	885
Personnel Services Total	**7,116,105**	**8,080,282**	**10,575,255**	**9,310,159**	**12,213,852**	**12,213,852**	**12,213,852**
Materials & Services							
Station Supplies	-	-	-	-	-	-	-
Station Furnishing	-	-	-	-	-	-	-
Uniforms	39,104	64,478	52,106	60,000	60,000	60,000	60,000
Office Supplies	146	172	51	500	500	500	500
Safety Supplies	63	463	-	1,000	-	-	-
Operating Supplies	2,924	4,071	1,501	6,000	6,000	6,000	6,000
Medical Supplies / Equipment	-	-	-	-	-	-	-
Personal Protective Equipment	38,403	141,129	78,772	80,000	88,000	88,000	88,000
Taxi Vouchers	-	-	-	-	-	-	-
Postage	49	32	-	-	-	-	-
Contract Services	125,509	103,580	2,614	13,000	1,950	1,950	1,950
IT Software / Maintenance	18,888	18,790	20,092	25,740	20,000	20,000	20,000
Unemployment Benefit Pmts	-	698	-	-	-	-	-
Building Maint	-	-	-	-	-	-	-
IT Hardware & Supplies	3,969	3,239	-	12,500	4,000	4,000	4,000
Legal	16,821	921	12,036	20,000	30,000	30,000	30,000
Advertising / Promotion	637	2,012	-	1,500	1,500	1,500	1,500
Fire Training & Travel	-	-		-	45,000	45,000	45,000
EMS Training & Travel	-	-		-	-	-	-
Fire Training Materials	-	-		-	-	-	-
EMS Training Materials	-	-		-	-	-	-
Subscrip, Memberships, Dues	1,118	1,733	635	1,750	2,500	2,500	2,500
Hose and Ladders	20,645	21,262	41,000	35,000	13,000	13,000	13,000
Small Tools & Work Equipment	33,124	46,256	10,837	35,000	35,000	35,000	35,000
ARFF	35,100	11,656	34,091	40,000	40,000	40,000	40,000
Radios	-	-	-	-	-	-	-
Firefighting Foam / Extinguish	-	7,920	10,892	10,000	10,000	10,000	10,000
Meetings / Meals	1,422	2,377	778	1,500	15,500	15,500	15,500
Equipment Maintenance	3,702	5,054	9,163	7,000	9,000	9,000	9,000
Fuel	-	-	-	-	-	-	-
Vehicle Maint - Contracted	-	-	-	-	-	-	-
External Vehicle Maint	-	-	-	-	-	-	-
Wildland Supplies	1,221	12,352	1,230	10,000	15,000	15,000	15,000
Wellness / Fitness	500	24,449	57,650	40,000	40,000	40,000	40,000
Licenses & Permits	-	273	-	-	-	-	-
Employee / Volunteer Recogn	1,018	5,620	63	2,550	2,600	2,600	2,600
Onboarding Costs	-	-	-	-	120,000	120,000	120,000
Materials & Services Total	**344,363**	**478,537**	**333,513**	**403,040**	**559,550**	**559,550**	**559,550**
Fire & Rescue Ops Total	**7,460,468**	**8,558,819**	**10,908,768**	**9,713,199**	**12,773,402**	**12,773,402**	**12,773,402**

General Fund – Fire & Rescue Training

Overview & Highlights

The Fire & Rescue Training cost center is managed by the deputy fire chief with assistance from the Training Captain. It contains the necessary line items to support training for fire and rescue services. This cost center includes personnel services and materials & services. Personnel services were discussed in the budget overview. Prior to FY 2020/21, these costs were included in the Fire & Rescue Operations cost center. The total budget is relatively consistent with the prior year.

Personnel Services

There is 1.0 employee funded in this cost center including their salary and benefits, plus the wages for overtime incurred for training and the wages/benefits paid to new employees while they are in the academy. The overtime could be to send staff to required training or operate an on-site academy for new hires.

Materials & Services

Total expenditures for materials and services for this cost center are anticipated to remain consistent with the prior year budget of $170,250 to $158,750. Items to note are:

- Fire Training/Travel – Also remaining at $55,000 to align with past expenditures and allow for increased costs of training materials and small tools.

- Small Tools & Work Equipment – Decreasing slightly to $13,000 to maintain the tools and equipment for training, which could also be utilized by operations staff in case front line equipment is not available.

- Lease – Property/Equipment – Budget includes the monthly lease of $34,000 paid to the City of Redmond for use of property which is used as the District's training center. The lease payments will be offset with payments made under an Intergovernmental Agreement with the State of Oregon Department of Public Safety Standards and Training to share the costs of the Training Center.

Fire & Rescue Training Budget Detail

Fire & Rescue Training	Historical Actual FY 2021/22	Historical Actual FY 2022/23	Historical Projected FY 2023/24	Prior Budget FY 2023/24	Current Proposed FY 2024/25	Current Approved FY 2024/25	Current Adopted FY 2024/25
Personnel Services							
Regular Pay	137,611	203,834	128,954	108,913	109,795	109,795	109,795
Overtime	22,768	38,804	29,247	20,000	47,467	47,467	47,467
Wellness Bonus	-	-	-	450	-	-	-
Vacation Buy Back	-	1,611	-	1,000	-	-	-
Employer Social Security	9,113	14,497	8,030	8,083	9,750	9,750	9,750
Employer Medicare	2,131	3,390	1,878	1,891	2,281	2,281	2,281
OR Workers Benefit Fund Tax	36	64	27	55	55	55	55
Paid Leave Oregon	-	-	509	521	629	629	629
Employer PERS	49,916	51,140	39,370	45,888	47,430	47,430	47,430
Employer PERS Side Account	-	-	-	-	-	-	-
Medical Insurance	30,547	39,404	16,235	23,229	17,369	17,369	17,369
Employer Deferred Comp	1,250	875	409	750	750	750	750
Life Insurance	24	26	22	24	26	26	26
Long Term Disability	249	270	226	249	274	274	274
Accidental D&D	68	62	6	249	62	62	62
Worker Comp	3,829	9,028	9,723	7,000	8,000	8,000	8,000
FSA	68	40	27	55	55	55	55
EAP	-	19	8	20	20	20	20
PEHP	1,670	2,530	1,347	1,320	1,320	1,320	1,320
VEBA	4,959	9,417	3,500	3,500	3,500	3,500	3,500
Air & Ground Transport Mbrshp	109	115	115	120	125	125	125
Exposure Reporting System	15	15	15	15	15	15	15
Personnel Services Total	**264,363**	**375,141**	**239,648**	**223,332**	**248,923**	**248,923**	**248,923**
Materials & Services							
Station Supplies	-	50	877	500	-	-	-
Uniforms	14	392	165	500	500	500	500
Office Supplies	154	373	1,027	1,000	1,000	1,000	1,000
Operating Supplies	83	702	1,604	2,000	1,600	1,600	1,600
Postage	-	392	-	750	300	300	300
Consulting	3,095	1,200	1,056	3,000	2,000	2,000	2,000
Contract Services	665	603	-	-	525	525	525
IT Software / Maintenance	1,549	3,723	673	4,250	1,600	1,600	1,600
Water / Sewer	1,820	1,625	1,258	2,000	2,200	2,200	2,200
Utility Electric	2,752	3,409	4,488	4,000	5,500	5,500	5,500
Utility Propane / Natural Gas	4,422	6,831	6,049	8,000	8,800	8,800	8,800
Garbage Collection	1,875	967	1,369	1,500	1,650	1,650	1,650
Phone / Cable / Internet	624	648	1,296	750	825	825	825
Facility Maintenance	283	68	6,665	10,000	10,000	10,000	10,000
IT Hardware & Supplies	185	7,643	3,445	4,500	3,800	3,800	3,800
Legal	-	122	-	-		-	-
Fire Training & Travel	35,701	47,611	49,076	64,000	55,000	55,000	55,000
Fire Training Materials	4,529	10,347	6,357	7,500	16,250	16,250	16,250
Small Tools & Work Equipment	2,943	6,924	251	15,000	13,000	13,000	13,000
Radios	-	1,140	-	-	-	-	-
Meetings / Meals	657	985	2,625	1,000	200	200	200
Equipment Maintenance	-	1,102	-	-	-	-	-
Wellness / Fitness	-	354	-	-	-	-	-
Lease - Property / Equipment	150	450	12,805	40,000	34,000	34,000	34,000
Materials & Services Total	**61,501**	**97,661**	**101,086**	**170,250**	**158,750**	**158,750**	**158,750**
Fire & Rescue Training	**325,864**	**472,802**	**340,734**	**393,582**	**407,673**	**407,673**	**407,673**

General Fund - EMS Operations

Overview & Highlights

The Emergency Medical Services (EMS) Operations cost center is managed by the deputy fire chief with assistance from the EMS Captain. It contains the necessary line items to support all aspects of EMS service delivery. This cost center includes personnel services and materials & services. Costs are consistent with the prior year's projections except for an anticipated reduction in overtime costs based on historical data.

Personnel Services

There are 8.0 employees funded in this cost center including their salary and benefits. There is one captain, one paramedic, and six EMTs. Items to note are:

- The total personnel budget is expected to decrease from $950,103 to $884,820 primarily due to a reduction in the estimate of overtime costs.
- The budget includes scheduled step increases. Any negotiated wage or benefit changes will be incorporated through a budget adjustment when the negotiations are finalized.
- Medical insurance is decreasing due to a change in coverage levels which offset the 7% increase in rates from the provider. PERS costs also decreased due to the drop in subject wages in overtime. PERS contributions rates are in the second year but will change in FY 2025/26.

Materials & Services

Materials and services for this cost center are anticipated to remain relatively consistent with the prior year. Items to note are:

- Medical Supplies /Equipment – Remaining consistent but with a slight inflationary increase of 3% at $206,000
- GEMT Fee & Match – Budgeted $127,250 for the required approximately 25% State fee assessed for participation in the GEMT program.
- External Equipment Maintenance – Budget of $44,000 includes preventative maintenance contracts on LifePak15s, Lucas3s, autoloaders and gurneys. These are ongoing costs that extend the life and operability of these critical medical devices.
- EMS Licenses – Increasing from $2,450 to $12,000 as staff medic license renewals are on a two-year cycle; therefore, every other budget year will see a larger amount. Ambulance licenses are annual.

EMS Operations Budget Detail

EMS Operations	Historical			Prior	Current		
	Actual FY 2021/22	Actual FY 2022/23	Projected FY 2023/24	Budget FY 2023/24	Proposed FY 2024/25	Approved FY 2024/25	Adopted FY 2024/25
Personnel Services							
Regular Pay	446,460	345,681	396,129	339,202	344,890	344,890	344,890
Overtime - EMS	227,906	191,104	165,449	191,882	142,013	142,013	142,013
Wellness Bonus	755	659	2,606	3,150	2,866	2,866	2,866
Vacation Buy Back	18,460	8,112	-	16,000	18,239	18,239	18,239
Special Purpose Wages	1,261	5,131	291	-		-	-
Special Pay (Assignment, FTO)	1,031	1,368	122	1,200	271	271	271
Employer Social Security	41,830	33,687	34,724	33,881	31,335	31,335	31,335
Employer Medicare	9,783	7,878	8,121	7,923	7,330	7,330	7,330
OR Workers Benefit Fund Tax	403	303	288	288	256	256	256
Paid Leave Oregon	-	-	2,215	2,204	2,021	2,021	2,021
Employer PERS	100,070	118,846	141,663	145,541	134,785	134,785	134,785
Employer PERS Side Account	-	-	-	-	-	-	-
Medical Insurance	111,935	120,570	98,763	142,537	116,804	116,804	116,804
Employer Deferred Comp	-	250	-	-	-	-	-
Life Insurance	225	177	131	150	208	208	208
Long Term Disability	2,558	2,022	1,531	1,701	2,192	2,192	2,192
Accidental D&D	868	612	(22)	480	499	499	499
Worker Comp	24,921	21,084	31,301	24,000	41,107	41,107	41,107
FSA	168	192	174	164	164	164	164
EAP	-	187	-	160	160	160	160
PEHP	5,960	13,152	10,641	10,560	10,560	10,560	10,560
VEBA	5,500	26,250	23,864	28,000	28,000	28,000	28,000
Air & Ground Transport Mbrshp	1,417	1,150	805	960	1,000	1,000	1,000
Exposure Reporting System	195	150	105	120	120	120	120
Personnel Services Total	**1,001,706**	**898,565**	**918,901**	**950,103**	**884,820**	**884,820**	**884,820**
Materials & Services							
Uniforms	9,193	3,539	4,297	5,000	5,000	5,000	5,000
Office Supplies	134	150	-	250	200	200	200
Safety Supplies	-	-	48	500	500	500	500
Operating Supplies	667	461	18	750	750	750	750
Medical Supplies	175,807	168,223	157,815	200,000	191,000	191,000	191,000
Supplies / COVID	-	-	-	-	-	-	-
Personal Protective Equipment	120	-	-	-		-	-
Taxi Vouchers	10	88	24	250	100	100	100
Postage	595	59	19	250	300	300	300
Contract Services	20,506	14,829	15,775	16,500	14,650	14,650	14,650
IT Software / Maintenance	21,515	19,511	16,607	26,195	18,000	18,000	18,000
Unemployment Benefit Pmts	-	-	6,610	3,600	-	-	-
GEMT Fee & Match	171,426	157,416	108,959	127,250	127,250	127,250	127,250
IT Hardware & Supplies	9,646	303	-	9,900	1,500	1,500	1,500
Legal	316	-	760	5,000	5,000	5,000	5,000
Advertising / Promotion	405	1,154	496	1,000	1,000	1,000	1,000
Collection Fees	369	487	301	500	500	500	500
EMS Training & Travel	13,670	10,506	7,887	20,000	21,000	21,000	21,000
EMS Training Materials	2,860	4,976	306	7,500	1,600	1,600	1,600
Subscrip, Memberships, Dues	380	900	796	1,500	1,770	1,770	1,770
Minor Medical Equip	4,373	35,510	680	10,000	5,000	5,000	5,000
Meetings / Meals	228	266	726	500	3,100	3,100	3,100
Equipment Maintenance	38,437	39,133	44,842	44,000	44,000	44,000	44,000
Wellness / Fitness	113	4,024	5,458	5,591	5,591	5,591	5,591
Licenses & Permits	1,825	10,580	12,000	2,450	12,000	12,000	12,000
Employee / Volunteer Recogn	938	205	-	400	3,000	3,000	3,000
Materials & Services Total	**473,533**	**472,320**	**384,425**	**488,886**	**462,811**	**462,811**	**462,811**
EMS Total	**1,475,239**	**1,370,885**	**1,303,326**	**1,438,989**	**1,347,632**	**1,347,632**	**1,347,632**

General Fund – Fire & Life Safety

Overview & Highlights

The Fire & Life Safety (FLS) cost center is managed by the fire marshal. There are two employees funded through this division. 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, public education, necessary equipment and supplies, uniforms and training.

Personnel Services

There are 2.0 employees funded in this cost center. At a budget of $349,644, personnel costs are slightly lower than the prior year's budget due to the hiring of a fire inspector at a lower wage than the previously budgeted deputy fire marshal position.

Materials & Services

Materials and services for this cost center are anticipated to remain consistent with the prior year. Items to note are:

- Training Materials – The budget includes $16,250 for training and materials to bring the new fire inspector up to full certification as well as to maintain both employees' required training.

- Public Education and Community Events – Maintaining outreach efforts at anticipated costs of $4,700.

Fire & Life Safety Budget Detail

Fire & Life Safety	Historical			Prior	Current		
	Actual	Actual	Projected	Budget	Proposed	Approved	Adopted
	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25	FY 2024/25	FY 2024/25
Personnel Services							
Regular Pay	162,765	177,000	195,474	232,840	208,652	208,652	208,652
Overtime	2,453	1,640	-	3,000	-	-	-
Wellness Bonus	-	-	-	900	-	-	-
Vacation Buy Back	1,678	16,218	-	3,000	-	-	-
Special Purpose Wages	-	-	-	-	-	-	-
Acting in Capacity	-	-	-	-	-	-	-
Special Pay (Assignment, FTO)	-	10,000	-	-	-	-	-
Employer Social Security	10,052	12,472	11,999	14,864	12,936	12,936	12,936
Employer Medicare	2,351	2,917	2,806	3,476	3,026	3,026	3,026
OR Workers Benefit Fund Tax	41	42	38	46	46	46	46
Paid Leave Oregon	-	-	766	958	835	835	835
Employer PERS	52,462	60,948	58,955	77,338	62,929	62,929	62,929
Employer PERS Side Account	-	-	-	-	-	-	-
Medical Insurance	37,253	37,289	30,580	46,458	49,580	49,580	49,580
Employer Deferred Comp	750	500	-	-	-	-	-
Life Insurance	40	42	33	36	52	52	52
Long Term Disability	415	436	340	498	548	548	548
Accidental D&D	132	121	9	256	125	125	125
Worker Comp	383	-	196	700	900	900	900
FSA	68	64	58	55	55	55	55
EAP	-	37	-	40	40	40	40
PEHP	1,120	2,200	2,020	2,640	2,640	2,640	2,640
VEBA	5,833	5,833	5,409	7,000	7,000	7,000	7,000
Air & Ground Transport Mbrshp	110	230	115	240	250	250	250
Exposure Reporting System	15	15	15	30	30	30	30
Personnel Services Total	**277,921**	**328,004**	**308,813**	**394,375**	**349,644**	**349,644**	**349,644**
Materials & Services							
Station Furnishing	2,984	180	877	1,500	-	-	-
Uniforms	1,384	623	2,965	2,500	2,500	2,500	2,500
Office Supplies	442	173	157	750	200	200	200
Operating Supplies	1,441	-	23	500	500	500	500
Personal Protective Equipment	111	-	-	4,000	-	-	-
Consulting	-	-	-	-	-	-	-
Contract Services	8,621	1,140	925	5,000	1,500	1,500	1,500
IT Software / Maintenance	7,718	6,411	7,105	8,610	7,600	7,600	7,600
IT Hardware & Supplies	6,045	2,128	95	1,500	-	-	-
Legal	180	-	-	-	-	-	-
Advertising / Promotion	722	587	496	1,000	-	-	-
FLS Training & Travel	-	5,068	6,108	5,500	5,500	5,500	5,500
FLS Training Materials	7,073	214	583	750	16,250	16,250	16,250
Subscrip, Memberships, Dues	2,140	2,245	2,225	3,000	1,700	1,700	1,700
Small Tools & Work Equipment	1,004	1,990	1,323	2,500	1,500	1,500	1,500
Meetings / Meals	68	169	-	100	2,000	2,000	2,000
Wellness / Fitness	-	94	1,971	1,260	1,260	1,260	1,260
Employee / Volunteer Recogn	-	114	214	100	100	100	100
Public Education	2,762	2,427	7,188	5,000	2,600	2,600	2,600
Community Events	-	918	2,784	500	2,100	2,100	2,100
Car Seat Program	-	-	-	-	-	-	-
Materials & Services Total	**42,695**	**24,481**	**35,040**	**44,070**	**45,310**	**45,310**	**45,310**
Fire & Life Safety Total	**320,616**	**352,485**	**343,853**	**438,445**	**394,953**	**394,953**	**394,953**

General Fund – Facilities, Vehicles & Equipment

Overview & Highlights

The Facilities, Vehicles & Equipment cost center accounts for the costs associated with the maintenance and operation of the District's facilities, vehicles, apparatus and equipment.

The District contracts with the City of Redmond to provide mechanic services for District vehicles, apparatus and some equipment. Third party vendors are utilized for maintenance of facilities and other equipment. This cost center also includes associated utilities, insurance, communication equipment, fuel and supplies.

Materials & Services

Materials and services for this cost center are anticipated to remain relatively consistent with the prior year, however most line items have been increased slightly to account for rising costs. Changes to note are:

- Contract Services – This is consistent with the prior year. The majority is the $26,000 annual contracts with Deschutes County 911 (DC911) for IT and radio/mobile equipment support services.

- IT Software/Maintenance – The District contracts with DC911 for the maintenance of mobile devices, modems, software and radios. These items are expected to cost approximately $20,000 in FY 2024/25.

- Insurance – Per estimates from the District's insurance agent, insurance premiums for property insurance are expected to be $84,000, a 20% increase.

- Radios – Budgeting $55,000 to continue the District's radio program where mobiles and portables are upgraded to newer technologies and an inventory of spare radios is established for use when primary units are being repaired.

- Fuel – Expecting ongoing high costs for fuel prices. When combined with the existing call volume, the District is budgeting a fuel budget of $105,000.

- Vehicle Maintenance – Contracted – Increasing from $313,551 to $357,353. This line item accounts for the contract between the District and the City of Redmond for the use of their City vehicle maintenance shop. The City sent notice of this 14% price increase to accommodate their need to cover costs as well as to hire additional staff to meet the growing needs.

Facilities, Vehicles & Equipment Budget Detail

Facilities, Vehicles & Equip	Historical			Prior	Current		
	Actual	Actual	Projected	Budget	Proposed	Approved	Adopted
	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25	FY 2024/25	FY 2024/25
Materials & Services							
Station Supplies	11,288	17,715	17,334	17,500	30,000	30,000	30,000
Station Furnishing	9,993	1,520	8,529	12,500	-	-	-
Operating Supplies	-	523	1,750	-	-	-	-
Contract Services	37,570	38,838	42,619	49,450	5,000	5,000	5,000
IT Software / Maintenance	25,816	36,464	14,685	41,365	47,000	47,000	47,000
Water / Sewer	6,658	7,661	6,131	8,500	9,350	9,350	9,350
Utility Electric	25,589	26,020	31,895	30,000	33,000	33,000	33,000
Utility Propane / Natural Gas	24,020	30,245	30,310	35,000	38,500	38,500	38,500
Garbage Collection	4,990	4,800	4,397	5,500	6,050	6,050	6,050
Phone / Cable / Internet	50,588	52,940	62,578	57,000	113,100	113,100	113,100
Facility Maintenance	21,088	43,514	48,460	50,000	50,000	50,000	50,000
IT Hardware & Supplies	6,776	7,884	19,109	16,100	3,000	3,000	3,000
Insurance	53,024	58,183	63,178	71,800	84,000	84,000	84,000
Small Tools & Work Equipment	4,330	7,395	10,612	7,500	10,000	10,000	10,000
Radios	108,450	79,392	53,301	55,000	55,000	55,000	55,000
Equipment Maintenance	3,809	6,500	4,123	7,500	7,500	7,500	7,500
Fuel	77,338	83,903	75,869	105,000	105,000	105,000	105,000
Vehicle Maint - Contracted	220,131	262,160	313,468	313,551	357,353	357,353	357,353
External Vehicle Maintenance	22,003	23,492	48,961	40,000	40,000	40,000	40,000
Wellness / Fitness Equipment	2,190	2,521	8,707	15,000	15,000	15,000	15,000
Lease - Property / Equipment	2,913	1,992	-	-		-	-
Materials & Services Total	**718,564**	**793,662**	**866,015**	**938,266**	**1,008,854**	**1,008,854**	**1,008,854**
Facilities, Vhcls & Equip Total	**718,564**	**793,662**	**866,015**	**938,266**	**1,008,854**	**1,008,854**	**1,008,854**

General Fund – Non-Departmental

Overview & Highlights

The Non-Departmental section of the General Fund consists of items not directly attributed to one of the other seven cost centers. This section includes debt service, transfers, contingency and reserves.

Items to note are:

- Debt service includes principal and interest payments on existing debt; no new loans are budgeted for FY 2024/25.
- Transfers Out are from the General Fund to support the Capital Projects Fund.
- Contingencies and Reserves are funded based upon the Board reserve policy described on page 96.

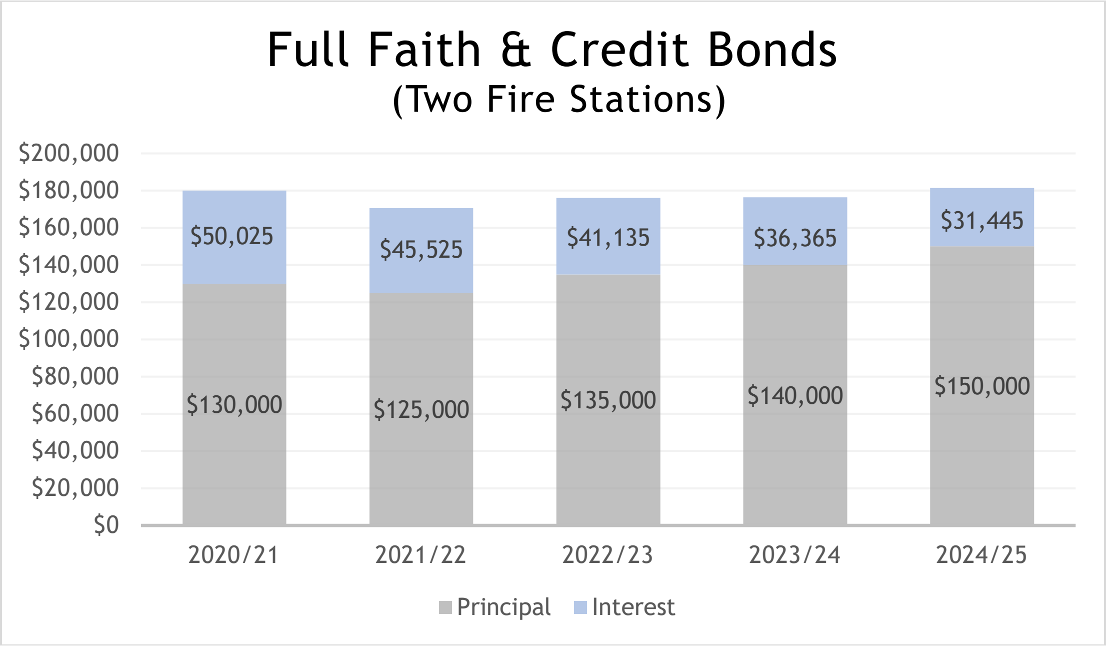
Debt Service

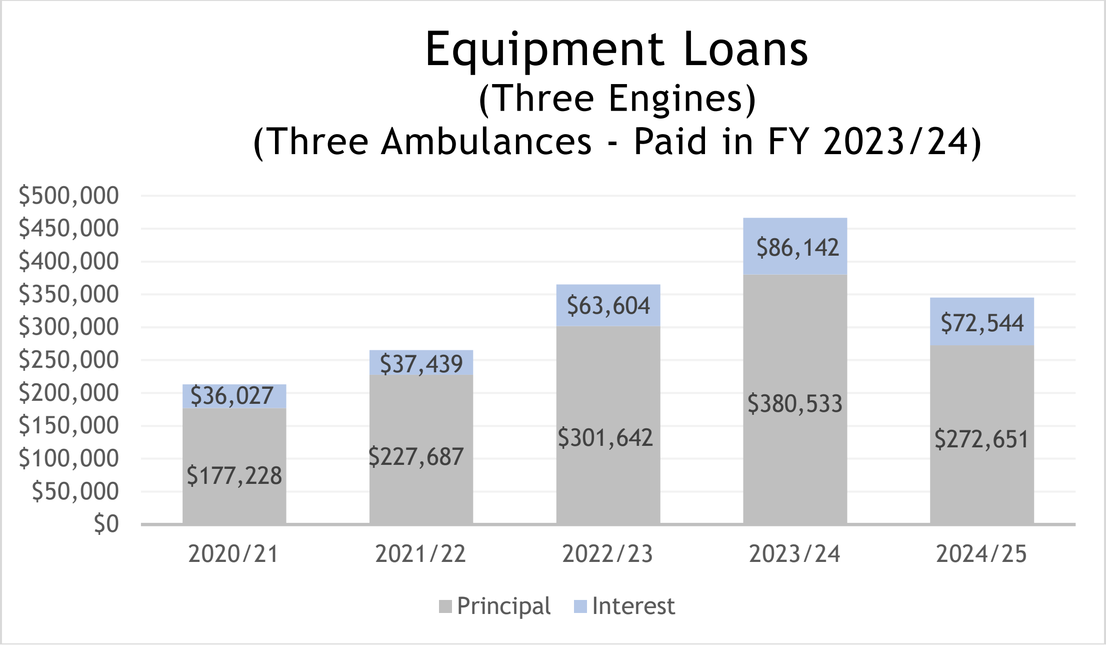
Debt Service includes repayment of principal and interest on bonds, loans and other financing agreements. Total debt service will decrease from the prior year due to the maturity and payoff of three ambulance loans in FY 2023-24.

Debt service is split between principal and interest on two types of financing: full faith and credit bonds and general equipment loans. The two full faith and credit bonds are on the Terrebonne Station and the Main Station, while the equipment loans are for three engines.

Debt Service *(continued)*

Total debt service for FY 2024/25 is anticipated to be $526,640, which is consistent with the prior year except there are three fully matured loans that no longer require debt service. See below for trends on each of these segments over the past five years.





Transfers

Transfers are inter-fund and are treated as an expenditure in the giving fund and a revenue in the receiving fund. The most common transfer is from the General Fund to the Capital Projects Fund. The FY 2024/25 budget includes a transfer of $251,593 from the General Fund to the Capital Projects Fund to fund future reserves and current expenditures.

Contingency

Contingencies are monies set aside for unforeseen expenditures and will revert to fund balance if not used. The Board reserve policy targets a working capital (operating) contingency equal to 120 days of operations to fund cash needs. The District's number one funding source is its tax revenue which is not received until early November. Because of this, there are nearly five months of expenditures that the District must fund with existing monies or by using a tax anticipation note, which in turn increases expenditures as the note pays interest at current rates. Fully funding the contingency enhances the District's financial stability and provides a buffer against unforeseen emergencies.

The working capital contingency has been increased since FY 2018/19 to meet the 120 days of operations as set in the Board policy. The District is proud of the efforts to comply with policy and best practices. Additionally, while property taxes are received in the fall, ambulance revenue collections are nearing $200,000 per month which provides consistent cash flow to the District throughout the year. The amount of working capital contingency budgeted in FY 2024/25 is $5,118,934, or 105 days. While this does not meet the 120-day goal, the difference of approximately $730,000 can be paid met with the anticipated ambulance billing revenues.

Reserves

Reserves represent fund balances that are not planned to be spent during FY 2024/25 and will be carried over to the FY 2025/26 beginning fund balances. Reserve balances in the General Fund for FY 2024/25 total $100,000 and have remained unchanged from the prior year.

Operating Reserve

The operating reserve was created to account for future personnel increases, specifically PERS and medical insurance. This will help smooth the impact of unexpected personnel costs. The FY 2024/25 operating reserve is set at $50,000.

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 help smooth the impact of unexpected personnel costs. The FY 2024/25 reserve remains at $50,000.

Non-Departmental Budget Detail

Non-Departmental	Historical Actual FY 2021/22	Historical Actual FY 2022/23	Historical Projected FY 2023/24	Prior Budget FY 2023/24	Current Proposed FY 2024/25	Current Approved FY 2024/25	Current Adopted FY 2024/25
Debt Service							
Notes / Equip Lease - Principal	227,120	301,642	380,535	380,535	273,000	273,000	273,000
Notes / Equip Lease - Interest	36,736	63,629	86,400	86,400	73,000	73,000	73,000
FFCO / Bonds - Principal	125,000	135,000	140,000	140,000	150,000	150,000	150,000
FFCO / Bonds - Interest	44,605	40,100	36,365	36,365	32,000	32,000	32,000
Debt Service Total	**433,461**	**540,371**	**643,300**	**643,300**	**528,000**	**528,000**	**528,000**
Transfers							
Transfer Out - To Capital Proj	413,917	628,694	-	212,214	251,593	251,593	251,593
Transfers Total	**413,917**	**628,694**	**-**	**212,214**	**251,593**	**251,593**	**251,593**
Contingency							
Operating Contingency	-	-	-	5,485,619	5,118,934	5,118,934	5,118,934
Contingency Total	**-**	**-**	**-**	**5,485,619**	**5,118,934**	**5,118,934**	**5,118,934**
Reserve							
Operating Reserve	-	-	-	50,000	50,000	50,000	50,000
Workers Comp Reserve	-	-	-	50,000	50,000	50,000	50,000
Reserve Total	**-**	**-**	**-**	**100,000**	**100,000**	**100,000**	**100,000**
Non-Departmental Total	**847,378**	**1,169,065**	**643,300**	**6,441,133**	**5,998,527**	**5,998,527**	**5,998,527**
Total Expenditures	**12,281,555**	**13,841,291**	**15,533,601**	**20,803,679**	**23,248,593**	**23,248,593**	**23,248,593**
Net Fund Total	**5,307,774**	**6,058,183**	**5,470,527**	**-**	**-**	**-**	**-**

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Capital Projects Fund

Overview & Highlights

The Capital Projects Fund is used to account for financial resources that are restricted, committed, or assigned to expenditures for capital outlays including the acquisition of equipment, apparatus, vehicles, buildings, and land acquisition. Primary revenue sources are transfers from the General Fund; however the fund may also receive donations, loans, sales proceeds, or grant proceeds. The fund also maintains a small contingency and a reserve balance to fund future capital needs.

Revenues

The primary revenue source is the transfer from the General Fund totaling $251,593. Additionally, the District receives periodic proceeds from the sale of equipment and grant revenues as awarded. In the prior year, the District reviewed its equipment and vehicles and disposed of unneeded items.

The District has applied for a FEMA Assistance to Firefighters Grant (AFG) for medical equipment and personal protective equipment, but will not learn if the award was successful until fall 2024. Absent the FEMA grant, the District does not plan on proceeding with this purchase so no funds are budgeted for the system.

Capital Outlay

The total budget for FY 2024/25 is $600,000 and includes station and training center building improvements totaling $360,000, $100,000 to complete the outfitting for the two new engines being received in the fiscal year and $100,000 for a new fire alerting system and $40,000 for a new powerload system for a new ambulance being built in general equipment to be identified during the fiscal year.

A capital outlay is defined as a tangible or intangible fixed asset with a value of over $5,000 that is used in operations of the District and that has an initial useful life typically extending beyond three 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 administrative, fire, EMS equipment and vehicle purchases.

Approximately one-half of the capital outlay items included in the FY 2024/25 budget such as the outfitting costs for the engine outfitting and the fire alerting system replacement 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 other capital outlay item for building improvements is considered a one-time upgrade to accommodate the housing needs of personnel and will be a long-term capital investment. Because all purchases in the FY 2024/25 budget are purchased without financing no significant fiscal impact will be seen in upcoming budgets.

Capital Outlay (continued)

Capital purchases include:

- With the anticipated new hires presented in this budget, the District is looking at remodeling to create more dorm rooms. As such, $300,000 has been budgeted to begin the process. In addition, $60,000 is being budgeted to make updates and renovations at the Training Center.

- The District is looking forward to receiving two new engines currently being constructed. These engines have already been purchased and financed in prior fiscal years, with payment being made through debt service. Capital outlay of $100,000 in FY 2024/25 will be used to complete the outfitting of the engines so they can be placed in service in the current year.

- A new ambulance and gurney will be purchased for about $300,000 total. This ambulance will replace an aging ambulance and ensure timely response to medical calls. The District expects to receive the ambulance in fiscal 2025/2026 and will be budgeted as capital outlay at that time. During the building, the District will purchase a powerload system to be installed in the ambulance at a projected cost of $40,000. That is presented in the fiscal 2024/2025 budget.

- An additional $100,000 is budgeted for a new fire alerting system which will be required to be compatible with a new system being installed by Deschutes County 911.

Capital Purchases			
Capital Item	**Category**	**Purchase Price**	**Payment**
Building Improvements	Building	$360,000	Cash
Engine Outfitting	Apparatus & Vehicles	$140,000	Cash
Fire Alerting System	General Equipment	$100,000	Cash
	TOTAL	**$600,000**	

Capital Outlay (continued)

To ensure the firefighters have the necessary equipment the District must continually prepare fiscally to upgrade when necessary. The District maintains both strategic and long-term financial plans to assist with the capital replacement plan, however the District does not have an approved capital replacement plan. The District has been working towards a plan. In FY 2021/22, the District engaged a consultant to perform a facilities and equipment assessment. The recently adopted Strategic Plan includes Goal #7: Develop a plan to procure, replace, and maintain apparatus and major capital equipment which has been identified as a priority for FY 2024/25. Once updated, the plans will be critical in identifying deferred maintenance and new capital needs in the coming years. And some capital items, such as a new fire station or ladder truck, will likely require a voter-approved capital bond to fund their acquisition.

Reserve

Reserves represent fund balances that are not planned to be spent during the current fiscal year and will be carried over to FY 2024/25 beginning fund balances. Reserve balances remain unchanged at $800,000 and the District plans to purchase capital items without utilizing reserves, which are described further below.

Building Reserve
The building reserve for FY 2023/24 remains unchanged from the prior year at $500,000. The District dedicated $250,000 in FY 2019/20 and FY 2020/21. The line item was created to reserve for major remodels to existing stations and future building projects.

Equipment Reserve
The equipment reserve for FY 2024/25 remains unchanged from the prior year at $300,000. The District dedicated $200,000 in FY 2019/20 and $100,000 in FY 2020/21. This line item was created to support future purchases of necessary equipment.

Capital Projects Fund Budget Detail

Capital Projects Fund	Historical Actual FY 2021/22	Historical Actual FY 2022/23	Historical Projected FY 2023/24	Prior Budget FY 2023/24	Current Proposed FY 2024/25	Current Approved FY 2024/25	Current Adopted FY 2024/25
Resources							
Bond / Note Sale	-	1,739,100	-	-	-	-	-
Transfers In - From General	413,917	628,694	200,000	212,214	251,593	251,593	251,593
Beginning Fund Balance	1,431,615	870,289	1,247,477	1,247,477	1,148,407	1,148,407	1,148,407
Resources Total	**1,845,532**	**3,238,083**	**1,447,477**	**1,459,691**	**1,400,000**	**1,400,000**	**1,400,000**
Expenditures							
Capital Outlay							
Land Improvements	-	-	5,656	-	-	-	-
Buildings & Improvements	-	-	-	75,000	360,000	360,000	360,000
Apparatus & Vehicles	464,978	1,884,773	250,190	250,000	100,000	100,000	100,000
Equipment - Fire & General	499,484	105,833	13,700	300,000	100,000	100,000	100,000
Equipment - Medical	-	-	29,524	34,691	40,000	40,000	40,000
Software	10,781	-	-	-	-	-	-
Capital Outlay Total	**975,243**	**1,990,606**	**299,070**	**659,691**	**600,000**	**600,000**	**600,000**
Reserve							
Building Reserve	-	-	-	500,000	500,000	500,000	500,000
Equipment Reserve	-	-	-	300,000	300,000	300,000	300,000
Reserve Total	**-**	**-**	**-**	**800,000**	**800,000**	**800,000**	**800,000**
Total Expenditures	**975,243**	**1,990,606**	**299,070**	**1,459,691**	**1,400,000**	**1,400,000**	**1,400,000**
Net Fund Total	**870,289**	**1,247,477**	**1,148,407**	**-**	**-**	**-**	**-**

MERRC Fund

Overview & Highlights

The Mobile Emergency Radio Responder Coverage (MERRC) Fund was created in FY 2022/23. The MERRC program allows building owners to pay a fee instead of installing and maintaining an in-building emergency radio coverage system. This provides a cost-effective, no maintenance option in lieu of installing a fixed in-building radio coverage system. The fund is used by the District exclusively to purchase, install, and maintain mobile emergency radio equipment designed to increase coverage in buildings with poor radio strength.

Revenues

Revenues in this fund are restricted for the purchase and maintenance of the equipment for the program. The revenue source is the charges for services paid by property owners wishing to participate in the program. The fee is assessed based upon the square footage of the building.

Capital Outlay

There is no planned capital outlay in the MERRC Fund for FY 2024/25, but $43,938 of funds are in contingency reserves – if a purchase is necessary a supplemental budget adjustment will be proposed to the Board.

Reserve

Reserves represent fund balances that are not planned to be spent during the current fiscal year and will be carried over to FY 2024/25 beginning fund balances. As this is a new program, reserve balances have been established at $20,000. The District will monitor the program to ensure sufficient reserves are available to maintain the program.

MERRC Fund Budget Detail

MERRC Fund	Historical Actual FY 2021/22	Historical Actual FY 2022/23	Historical Projected FY 2023/24	Prior Budget FY 2023/24	Current Proposed FY 2024/25	Current Approved FY 2024/25	Current Adopted FY 2024/25
Resources							
MERRC Fee	-	75,512	-	-	-	-	-
Beginning Fund Balance	-	-	75,512	75,512	63,938	63,938	63,938
Resources Total	**-**	**75,512**	**75,512**	**75,512**	**63,938**	**63,938**	**63,938**
Expenditures							
Capital Outlay							
Equipment - Fire & General	-	-	11,574	27,479	-	-	-
Capital Outlay Total	**-**	**-**	**11,574**	**27,479**	**-**	**-**	**-**
Contingency							
Contingency	-	-	-	28,033	43,938	43,938	43,938
Contingency Total	**-**	**-**	**-**	**28,033**	**43,938**	**43,938**	**43,938**
Reserve							
Equipment Reserve	-	-	-	20,000	20,000	20,000	20,000
Reserve Total	**-**	**-**	**-**	**20,000**	**20,000**	**20,000**	**20,000**
Total Expenditures	**-**	**-**	**11,574**	**75,512**	**63,938**	**63,938**	**63,938**
Net Fund Total	**-**	**75,512**	**63,938**	**-**	**-**	**-**	**-**

Glossary

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

Administration – Division 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).

Appropriation – Authorization for spending a specific amount of money for a specific purpose during the fiscal year. It is based on the adopted budget, including any supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body. Unspent appropriations lapse at the end of each fiscal year.

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

Audit - Conducted by an independent Certified Public Accounting (CPA) Firm, the primary objective of an audit is to determine if the City's Financial Statements present the City's financial position fairly and results of operations are in conformity with generally accepted accounting principles.

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

Battalion Chief – One who oversees a shift of captains, firefighters and engineers known as a company officer. Each shift has one assigned battalion chief.

Board of Directors – Elected body of officials. Each individual serves a two-year term.

Beginning Fund Balance – The life to date difference between assets and liabilities reported in a governmental fund. See Fund Balance for additional information.

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 Document - The compilation of the spending plans for the various funds, along with supporting schedules, tables and charts which, in total, comprises the annual revenue and expenditure plan.

Budget Message – A message prepared by the executive officer explaining the annual proposed budget, articulating the strategies and budget packages to achieve the District's goals, and identifying budget impacts and changes.

Budget Officer – The governing body appoints the budget officer to be responsible for the assembly of budget materials and information and for the preparation of the proposed budget. The Fire Chief is the budget officer per board policy.

Capital Asset – A tangible or intangible fixed asset with a value of over $5,000 that is used in operations of the District and that has an initial useful life typically extending beyond three years.

Capital Outlay – Expenditures for the acquisition of capital assets.

Captain – One who oversees a group of engineers and firefighters, also known as a company officer. Each shift has three assigned captains and there are two captains who work a day shift and oversee training for fire & rescue and EMS.

Collective Bargaining Agreement (CBA) – A written contract negotiated through collective bargaining for employees by a union with the management of the District that regulates the terms and conditions of employees at work. This includes regulating the wages, benefits and duties and employees and the duties and responsibilities of employers.

Contingency - The General Contingency is not a fund. It is a line item appropriation within an operating fund. Each operating fund is allowed one appropriation for a general operation contingency. The estimate for general operating contingencies is based on the assumption that in any municipal operating fund, certain unforeseen expenditures will become necessary.

Cost Center – A function or service within the General Fund with a specific focus. Also known as divisions. The District maintains seven cost centers (Administration, Fire & Rescue Operations, Fire & Rescue Training, EMS Operations, Fire & Life Safety, Facilities, Vehicles & Equipment, and Non-Departmental).

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.

Debt Service - Interest and principal on outstanding bonds and loans due and payable during the fiscal year.

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.

Emergency Medical Technician (EMT) – A person trained to give basic medical care to people who are ill before they are taken to the hospital.

Engine - A piece of apparatus that pumps water, carries ladders, hoses and medical supplies.

Engineer – One who maintains and drives the apparatus during emergency calls.

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

Federal Emergency Management Agency (FEMA) – A Federal agency that is an agency of the United States Department of Homeland Security. FEMA supports first responders in preparing for and recovering from disasters. FEMA makes grants available to local agencies to improve their preparedness.

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.

FEMA Assistance to Firefighters Grant (FEMA AFG Grant) - A grant awarded to departments for critically needed resources to equip and train emergency personnel to recognized standards, enhance operations efficiencies, foster interoperability, and support community resilience.

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

Firefighter - Performs firefighting and rescue operations for combating, extinguishing, and prevention of fires, as well as for saving life and property. All District firefighters are Paramedics.

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.

Fund Balance – The fund balance is the difference between actual revenues and expenditures at the end of the fiscal year and is added to or subtracted from the fund balance at the beginning of the year. A positive fund balance is created when revenues exceed expenditures during the year. Part of the fund balance (appropriated fund balance) is typically applied as a revenue in the following budget year.

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

Government Finance Officers Association (GFOA) – An association representing public finance officers throughout the United States and Canada. Each year, the District participates in the Distinguished Budgeting Award program.

Great Recession – The sharp decline in economic activity during the late 2000s. This period is considered the most significant downturn since the Great Depression.

Ground Emergency Medical Transport (GEMT) Supplemental Payment Program – Created by Oregon House Bill 4030 (2016), the GEMT program allows for additional reimbursement to the District. The supplemental payments cover the funding gap between the District's actual costs per GEMT transport and the allowable amount received from the Oregon Health Plan (Medicaid) and any other sources of reimbursement.

HRA – MERP (Health Reimbursement Account – Medical Expense Reimbursement Plan) – A plan under which employees on the District's low deductible plan are reimbursed for certain out-of-pocket medical expenses incurred by employees or their dependents.

Local Government Investment Pool (LGIP) – An open-ended diversified investment portfolio managed by the Oregon State Treasury that is available to all public entities of Oregon that control public funds.

Materials & Services - Expendable items such as supplies, repair and replacement parts, small tools, maintenance and repair materials, service contracts, etc. that are not considered a capital item.

Measure 5 - A constitutional limit on property taxes passed by voters in the State of Oregon in November 1990. The law sets a maximum $10 tax rate (per $1,000 of Real Market Value) on individual properties for the aggregate of all non-school taxing jurisdictions. Schools' maximum rate is limited to $5.

Measure 50 - A 1997 voter approved initiative, which rolled back assessed values to 90 percent of their levels in FY 1995/96 and limits future annual increases to 3 percent except for major improvements. Tax rates are now fixed and not subject to change. Voters may approve local initiatives above the fixed rates provided a majority approves at either (i) a general election in an even numbered year; or (ii) at any other election in which at least 50 percent registered voters cast a ballot.

Mobile Emergency Responder Radio Coverage (MERRC) Fee – An optional fee paid by building owners in lieu of installing a fixed in-building radio coverage system.

Non-Operating Budget - Part of the budget composed of the following items: interfund transfers, reserves, contingencies, capital projects and debt service payments.

Operating Budget/Costs/Expenses - Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. Typically consists of Personnel Services and Materials & Services categories or Object Classifications.

Operating Contingency – Monies set aside to fund operations from the beginning of each fiscal year on July 1st until property tax revenues are received in November.

Operating Levy – A voter-approved tax for operating costs that is in addition to the permanent rate and is limited to five years. Upon expiration, the levy automatically ends unless voters approve another levy.

Operations – Division responsible for emergency medical treatment or fire and rescue services. The Fire & Rescue and EMS cost centers are considered Operations.

Paid Leave Oregon – A new program of the State of Oregon that ensures individuals can have paid leave annually. The program is funded by contributions on payroll.

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

Permanent Tax Rate – The maximum rate of property taxes that a local government can impose. Taxes generated from the permanent rate can be used for any purpose. No action of the local government or its voters can change a permanent rate limit.

Personal Protective Equipment (PPE) – Protective clothing, helmets, goggles or other garments or equipment designed to protect the wearer's body form injury or infection.

Personnel Services - The cost of salaries and benefits associated with compensating employees for their labor, including wages, medical insurance, retirement contributions, etc.

Projection - A projection of the revenue or expenditure, as appropriate, to be recognized during the current fiscal period.

Property Taxes – Mandatory tax charged on the assessed value of real property within the District. Property tax revenues are used to finance emergency services provided to the District residents for their protection and assistance.

Public Employees Retirement System (PERS) – The retirement system for all District employees meeting eligibility requirements as set by the State of Oregon.

Public Employees Retirement System (PERS) Side Account – Side accounts are employer accounts for lump-sum deposits which reduce the contributing employer's PERS rates. Employer deposits are voluntary and irrevocable.

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.

Resource – 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.

Self-Contained Breathing Apparatus (SCBA) – A device worn by rescue workers to provide breathable air when air quality is dangerous to life or health.

Senior Staff – The District's senior staff consists of the Fire Chief, Deputy Fire Chief, Chief Financial Officer and the Human Resources/Office Administrator.

Strategic Plan - A strategic plan is a document used to communicate with the organization the organizations goals, the actions needed to achieve those goals and all the other critical elements developed during the planning exercise. Effective strategic planning articulates not only where an organization is going and the actions needed to make progress, but also how it will know if it is successful.

Suppression Staff – An employee involved in fire suppression activities. Typically, between the rank of Firefighter and Battalion Chief.

Turnouts – The structural firefighting protective garments worn by firefighters, including coat and pants.

Unappropriated Reserve - An account which records a portion of the fund balance. It must be segregated for future use and is not available for expenditure without approval of the Fire Board.

VEBA (Voluntary Employees Beneficiary Association) – A tax-free health reimbursement plan which is used by employees and their eligible dependents to pay for eligible medical expenses.

Wellness Incentives – Amounts paid to employees for participation in approved wellness activities, such as swimming, running, and weightlifting, on personal time.

Appendix

Debt Schedules

	FFCO/Bonds					
	Issue Date:		11/13/2012	Issue Date:		7/25/2006
	Issue Amount:		1,540,000	Issue Amount:		935,000
	Main Station			Terrebonne Station		
	Principal	Interest	Total	Principal	Interest	Total
FY25	**100,000**	**13,450**	**113,450**	**50,000**	**17,995**	**67,995**
FY26	100,000	10,825	110,825	50,000	15,695	65,695
FY27	100,000	8,200	108,200	50,000	13,395	63,395
FY28	105,000	4,200	109,200	55,000	11,045	66,045
FY29	-	-	-	55,000	8,460	63,460
FY30	-	-	-	60,000	5,875	65,875
FY31	-	-	-	65,000	3,055	68,055
	405,000	**36,675**	**441,675**	**385,000**	**75,520**	**460,520**

	Loans								
	Issue Date:		12/8/2015	Issue Date:		6/18/2021	Issue Date:		8/16/2022
	Issue Amount:		498,807	Issue Amount:		416,566	Issue Amount:		1,739,100
	2015 Pierce Engine			2021 Pierce Type 3			2023 Pierce Engines (2)		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
FY25	**34,097**	**10,923**	**45,020**	**84,922**	**2,948**	**87,869**	**153,633**	**58,672**	**212,305**
FY26	35,478	9,543	45,020	86,594	1,275	87,869	159,777	52,528	212,305
FY27	36,915	8,106	45,020	-	-	-	166,166	46,138	212,305
FY28	38,410	6,611	45,020	-	-	-	172,812	39,493	212,305
FY29	39,965	5,055	45,020	-	-	-	179,723	32,582	212,305
FY30	41,584	3,436	45,020	-	-	-	186,910	25,395	212,305
FY31	43,268	1,752	45,020	-	-	-	194,385	17,920	212,305
FY32	-	-	-	-	-	-	202,159	10,146	212,305
FY33	-	-	-	-	-	-	104,092	2,061	106,152
	269,715	**45,426**	**315,142**	**171,516**	**4,223**	**175,739**	**1,519,657**	**284,935**	**1,804,592**

Debt Schedules *(continued)*

	FFCO/Bonds			Loans			COMBINED TOTAL		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
FY25	**150,000**	**31,445**	**181,445**	272,651	72,543	345,195	**422,651**	**103,988**	**526,640**
FY26	150,000	26,520	176,520	281,849	63,346	345,195	431,849	89,866	521,715
FY27	150,000	21,595	171,595	203,081	54,244	257,325	353,081	75,839	428,920
FY28	160,000	15,245	175,245	211,221	46,104	257,325	371,221	61,349	432,570
FY29	55,000	8,460	63,460	219,688	37,637	257,325	274,688	46,097	320,785
FY30	60,000	5,875	65,875	228,494	28,831	257,325	288,494	34,706	323,200
FY31	65,000	3,055	68,055	237,653	19,672	257,325	302,653	22,727	325,380
FY32	-	-	-	202,159	10,146	212,305	202,159	10,146	212,305
FY33	-	-	-	104,092	2,061	106,152	104,092	2,061	106,152
	790,000	**112,195**	**902,195**	**3,769,366**	**697,923**	**4,467,290**	**6,244,366**	**1,733,797**	**7,978,163**

Budget Forms

The following are required budget forms and the adopting resolution which are necessary components of the budget process.

- Form LB-1: Notice of Budget Hearing
  - This form was published in the Bend Bulletin on May 15, 2024.
- Form LB-50: Notice of Property Tax and Certification of Intent to Impose a Tax Fee, Assessment, or Charge on Property
  - This form is completed for each county (Crook, Deschutes & Jefferson) in which this District has taxable property and was submitted to the county assessors on or before July 15, 2024.
- Resolution #2024-01: A resolution adopting the FY 2023/24 budget, making appropriations, and levying/categorizing the tax.
  - This form was published in the Bend Bulletin on June 14, 2024.

FORM OR-LB-1	NOTICE OF BUDGET HEARING		
A public meeting of Redmond Fire & Rescue Fire District will be held on June 21, 2024 at 9:30am. Meeting will occur virtually and at 341 NW Dogwood Ave., Redmond, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2024 as approved by the Redmond Fire & Rescue Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected online at www.rdmfire.org or requested by calling 541-504-5041 or emailing tracy.stabler@rdmfire.org. This budget is for an annual period. This budget was prepared on a basis of accounting that is the same as the preceding year.			
Contact: Tracy Stabler		Telephone: 541-504-5041	Email: tracy.stabler@rdmfire.org

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2022-23	Adopted Budget This Year 2023-24	Approved Budget Next Year 2024-25
Beginning Fund Balance/Net Working Capital	6,178,063	7,381,172	6,682,872
Fees, Licenses, Permits, Fines, Assessments & Other Service	4,336,766	4,379,996	4,391,066
Federal, State & all Other Grants, Gifts, Allocations & Donations	40,000	0	0
Revenue from Bonds and Other Debt	1,739,100	0	0
Interfund Transfers / Internal Service Reimbursements	628,694	212,214	251,593
All Other Resources Except Current Year Property Taxes	452,161	201,000	176,000
Current Year Property Taxes Estimated to be Received	9,838,286	10,164,500	13,211,000
Total Resources	**$23,213,070**	**$22,338,882**	**$24,712,531**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	10,394,482	11,822,154	14,748,095
Materials and Services	2,277,744	2,540,392	2,501,971
Capital Outlay	1,990,606	687,170	600,000
Debt Service	540,371	643,300	528,000
Interfund Transfers	628,694	212,214	251,593
Contingencies	0	5,513,652	5,162,872
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	0	920,000	920,000
Total Requirements	**$15,831,897**	**$22,338,882**	**$24,712,531**

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
General Fund - Administration	1,123,573	1,440,065	1,317,552
FTE	6.5	6.0	7.0
General Fund - Operations - Fire & Rescue Ops	8,558,820	9,713,199	12,773,402
FTE	50.0	51.0	60.0
General Fund - Operations - Fire & Rescue Training	472,800	393,582	407,673
FTE	1.0	1.0	1.0
General Fund - Operations - EMS Ops	1,370,885	1,438,989	1,347,632
FTE	8.0	8.0	8.0
General Fund - Fire & Life Safety	352,485	438,445	394,953
FTE	1.8	2.0	2.0
General Fund - Facilities, Vehicles & Equip	793,663	938,266	1,008,854
FTE	0	0	0
General Fund - Non-Departmental	1,169,065	855,514	779,593
FTE	0	0	0
Capital Projects Fund	1,990,606	659,691	600,000
FTE	0	0	0
MERRC Fund	0	27,479	0
FTE	0	0	0
Not Allocated to Organizational Unit or Program	0	6,433,652	6,082,872
FTE	0	0	0
Total Requirements	**$15,831,897**	**$22,338,882**	**$24,712,531**
Total FTE	**67.3**	**68.0**	**78.0**

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *
Property taxes are expected to increase due to a 5.8% increase in AV with a 95% collection rate. Also includes the additional $3.9mil in property tax revenues from the 2023 voter-approved 5-yr local option levy, as well as $375,000 from GEMT. Expenditures are higher than prior year due to planned use of additional property tax revenues to hire additional staff and address recruitment and retention of existing staff.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2022-23	Rate or Amount Imposed This Year 2023-24	Rate or Amount Approved Next Year 2024-25
Permanent Rate Levy (rate limit $1.7542 per $1,000)	$1.7542	$1.7542	$1.7542
Local Option Levy	$0.2700	$0.2700	$0.7500
Levy For General Obligation Bonds	0	0	0

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$0	$0
Other Bonds	$790,000	$0
Other Borrowings	$1,960,888	$0
Total	$2,750,888	$0

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

To assessor of Crook County

FORM OR-LB-50
2024-2025

- 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 **Redmond Fire & Rescue District** (District Name) has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of **Crook** (County Name) County. The property tax, fee, charge or assessment is categorized as stated by this form.

Mailing Address of District	City	State	ZIP code	Date
341 NW Dogwood Ave	Redmond	OR	97756	06/24/2024

Contact Person	Title	Daytime Telephone	Contact Person E-Mail
Tracy Stabler	Chief Financial Officer	541-504-5041	tracy.stabler@rdmfire.org

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	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
1. Rate per $1,000 **or** Total dollar amount levied (within permanent rate limit) . .	1	$1.7542	
2. Local option operating tax	2	$0.7500	
3. Local option capital project tax	3		
4. City of Portland Levy for pension and disability obligations	4		
5a. Levy for bonded indebtedness from bonds approved by voters **prior** to October 6, 2001	5a.		
5b. Levy for bonded indebtedness from bonds approved by voters **on or after** October 6, 2001	5b.		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.		0.0000

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per $1,000	6	1.7542
7. Election date when your **new district** received voter approval for your permanent rate limit	7	
8. **Estimated** permanent rate limit for newly **merged/consolidated district**	8	

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
Operating	11/07/2023	2024/25	2028/29	0.7500

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

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

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

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

150-504-050 (Rev. 10-24-23) **(see the back for worksheet for lines 5a, 5b, and 5c)**

File with your assessor no later than JULY 15, unless granted an extension in writing.

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

To assessor of Deschutes County

FORM OR-LB-50
2024-2025

☐ Check here if this is an amended form.

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

The **Redmond Fire & Rescue District** (District Name) has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of **Deschutes** (County Name) County. The property tax, fee, charge or assessment is categorized as stated by this form.

Mailing Address of District	City	State	ZIP code	Date
341 NW Dogwood Ave	Redmond	OR	97756	06/24/2024

Contact Person	Title	Daytime Telephone	Contact Person E-Mail
Tracy Stabler	Chief Financial Officer	541-504-5041	tracy.stabler@rdmfire.org

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	Excluded from Measure 5 Limits — Dollar Amount of Bond Levy
1. Rate per $1,000 **or** Total dollar amount levied (within permanent rate limit) . .	1	$1.7542	
2. Local option operating tax	2	$0.7500	
3. Local option capital project tax	3		
4. City of Portland Levy for pension and disability obligations	4		
5a. Levy for bonded indebtedness from bonds approved by voters **prior** to October 6, 2001	5a.		
5b. Levy for bonded indebtedness from bonds approved by voters **on or after** October 6, 2001	5b.		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.		0.0000

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per $1,000	6	1.7542
7. Election date when your **new district** received voter approval for your permanent rate limit	7	
8. **Estimated** permanent rate limit for newly **merged/consolidated district**	8	

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
Operating	11/07/2023	2024/25	2028/29	0.7500

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

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

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

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

150-504-050 (Rev. 10-24-23) **(see the back for worksheet for lines 5a, 5b, and 5c)**

File with your assessor no later than JULY 15, unless granted an extension in writing.

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

To assessor of Jefferson County

FORM OR-LB-50

2024-2025

☐ Check here if this is an amended form.

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

The **Redmond Fire & Rescue District** (District Name) has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of **Jefferson** (County Name) County. The property tax, fee, charge or assessment is categorized as stated by this form.

Mailing Address of District	City	State	ZIP code	Date
341 NW Dogwood Ave	Redmond	OR	97756	06/24/2024

Contact Person	Title	Daytime Telephone	Contact Person E-Mail
Tracy Stabler	Chief Financial Officer	541-504-5041	tracy.stabler@rdmfire.org

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	Excluded from Measure 5 Limits — Dollar Amount of Bond Levy
1. Rate per \$1,000 **or** Total dollar amount levied (within permanent rate limit)	1	\$1.7542	
2. Local option operating tax	2	\$0.7500	
3. Local option capital project tax	3		
4. City of Portland Levy for pension and disability obligations	4		
5a. Levy for bonded indebtedness from bonds approved by voters **prior** to October 6, 2001	5a.		
5b. Levy for bonded indebtedness from bonds approved by voters **on or after** October 6, 2001	5b.		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.		0.0000

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	1.7542
7. Election date when your **new district** received voter approval for your permanent rate limit	7	
8. **Estimated** permanent rate limit for newly **merged/consolidated district**	8	

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
Operating	11/07/2023	2024/25	2028/29	0.7500

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

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

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

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

150-504-050 (Rev. 10-24-23)

(see the back for worksheet for lines 5a, 5b, and 5c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

REDMOND FIRE & RESCUE
RESOLUTION NO. 2024-04

A RESOLUTION ADOPTING THE FY 2024/25 BUDGET, MAKING APPROPRIATIONS, AND LEVYING/CATEGORIZING THE TAX.

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED, that the Redmond Fire & Rescue Board hereby adopts the budget for the fiscal year 2024/25, as approved by the Budget Committee, in the amount of $24,712,531. This figure includes $920,000 of unappropriated reserves. This budget is now on file at the Redmond Fire & Rescue Main Fire Station at 341 NW Dogwood Avenue in Redmond, Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED, that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2024 and for the following purposes (OU = Organizational Unit):

GENERAL FUND	
Administration (OU)	1,317,552
Fire & Rescue Ops (OU)	12,773,402
Fire & Rescue Training (OU)	407,673
EMS Ops (OU)	1,347,632
Fire & Life Safety (OU)	394,953
Facilities, Vehicles & Equipment (OU)	1,008,854
Debt Service	528,000
Transfers	251,593
Contingency	5,118,934
TOTAL	**23,148,593**

CAPITAL PROJECTS FUND	
Capital Outlay	600,000
TOTAL	**600,000**

MERRC FUND	
Contingency	43,938
TOTAL	**43,938**

TOTAL APPROPRIATIONS & ADOPTED BUDGET	
Total APPROPRIATIONS, All Funds	**23,792,531**
Total Unappropriated Reserve Amounts, All Funds	920,000
TOTAL ADOPTED BUDGET	**24,712,531**

RESOLUTION LEVYING THE TAX

BE IT RESOLVED, that the following ad valorem property taxes, as included in the fiscal year 2024/25 budget, are hereby imposed upon the assessed value of all taxable property within the district.

- At the rate of $1.7542 per $1,000 of assessed value from permanent rate tax
- At the rate of $0.7500 per $1,000 of assessed value from local operating levy for general operations

RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED, that the taxes imposed are hereby categorized for purposes of Article XI, Section 11b of the Oregon Constitution as:

Subject to the General Government Limitation
Permanent Tax Rate ....$1.7542 / $1,000 Assessed Value
Local Option Levy Tax Rate ....$0.7500 / $1,000 Assessed Value

The above resolution statements are **ADOPTED** by the District Board and **SIGNED** by the Board President this 21st day of June, 2024.

Gary Ollerenshaw, Board President

ATTEST:

Diane Cox, District Recorder

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