Redmond Fire & Rescue

Photography courtesy of SAIF Corp.

Budget FY 2017/18


GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Redmond Fire & Rescue

Oregon

For the Fiscal Year Beginning

July 1, 2016

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, 2016. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we therefore are submitting to GFOA to determine its eligibility for another award.

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Introduction of Members

BOARD OF DIRECTORS	**Term Expires**
Carroll Penhollow	*June 30, 2019*
Carrol McIntosh	*June 30, 2017*
Pam Steinke	*June 30, 2017*
Gary Ollerenshaw	*June 30, 2017*
Craig Unger	*June 30, 2019*

BUDGET COMMITTEE	**Term Expires**
Jack Hoxie	*June 30, 2017*
Ken Kerfoot	*June 30, 2017*
Sharon Harris	*June 30, 2019*
Evan Dickens	*June 30, 2019*
Chris Earnest	*June 30, 2019*

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

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District Vision & Mission

Priorities

Respond to calls safely and efficiently.

Train to a high level of job proficiency.

Maintain a high level of mental and physical fitness.

Communicate effectively.

Credo

We are professionals.

People trust us to serve them.

We are always on stage.

We will make our actions applaudable.

Risk Statement

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

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

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

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

Vision

"We will provide modern and advanced services."

Mission

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

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District Overview

Redmond Fire & Rescue

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

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

The District has 57 full-time and 14 part-time employees (equating to 5 full-time employees), bringing the total full-time employee count to 62. The District's organizational chart is noted on the following page. Fire and rescue services are provided from four fire stations.

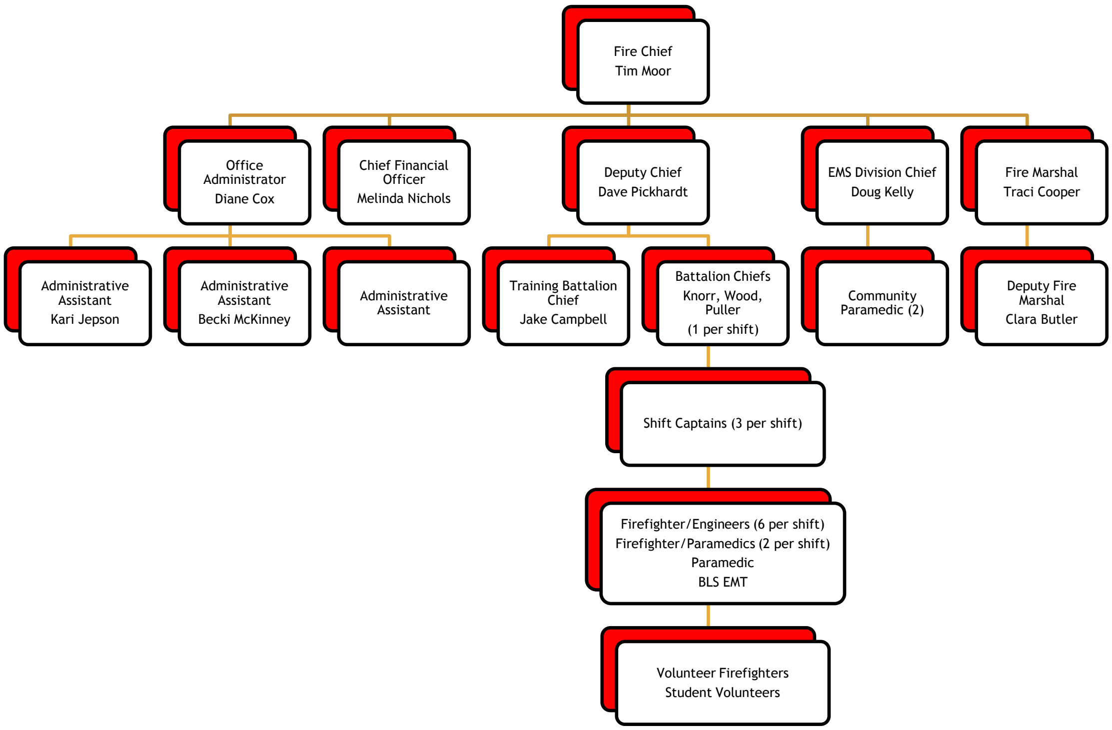
401 - Main Station

402 - Terrebonne Station

403 - Airport Station

404 - Cline Falls Station

Organizational Chart



Multi-Service District

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

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

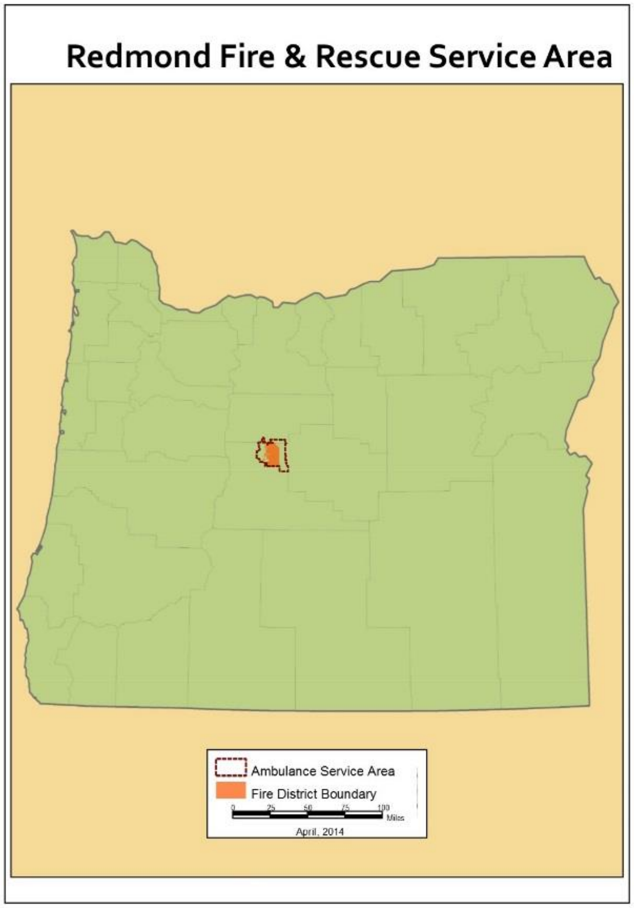
Population & Demographics

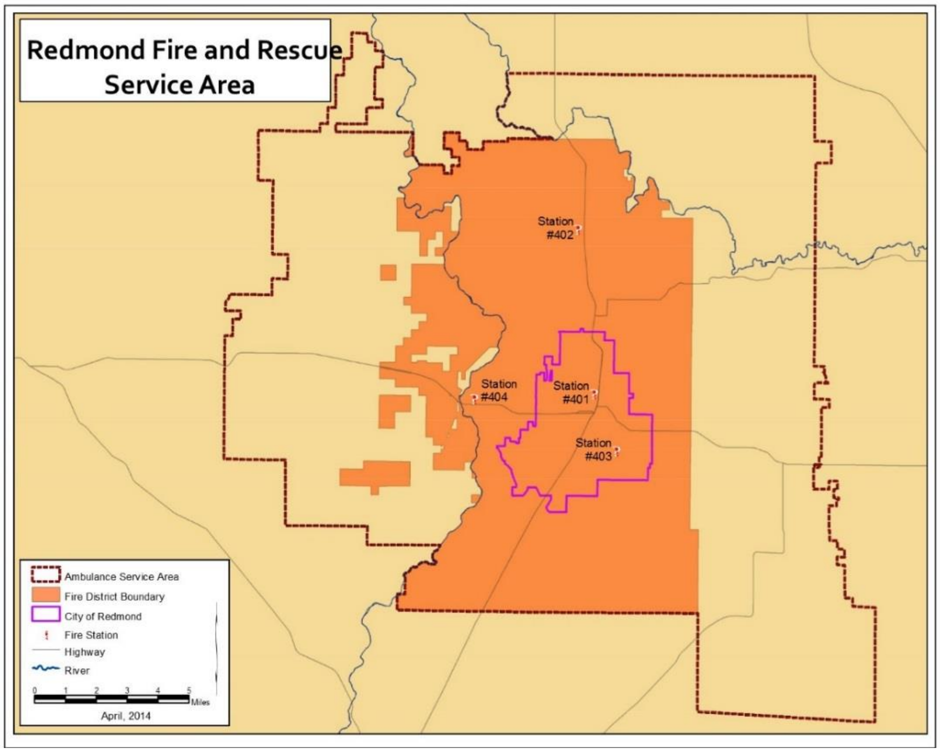
The area served, which includes the City of Redmond, covers 322.5 sq. miles for ambulance service area and 278.5 sq. miles for fire service coverage. Ninety-five percent of the District is located within Deschutes County with the remaining portion subsiding in both Jefferson and Crook Counties.

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

Population			
	2016	**2015**	**2014**
Deschutes County*	176,635	170,740	166,400
City of Redmond*	27,595	27,050	26,770
Fire District (outside City Limits)**	13,221	17,950	18,230
Source: *Portland State University - Center of Population and Census ** Redmond Fire & Rescue			

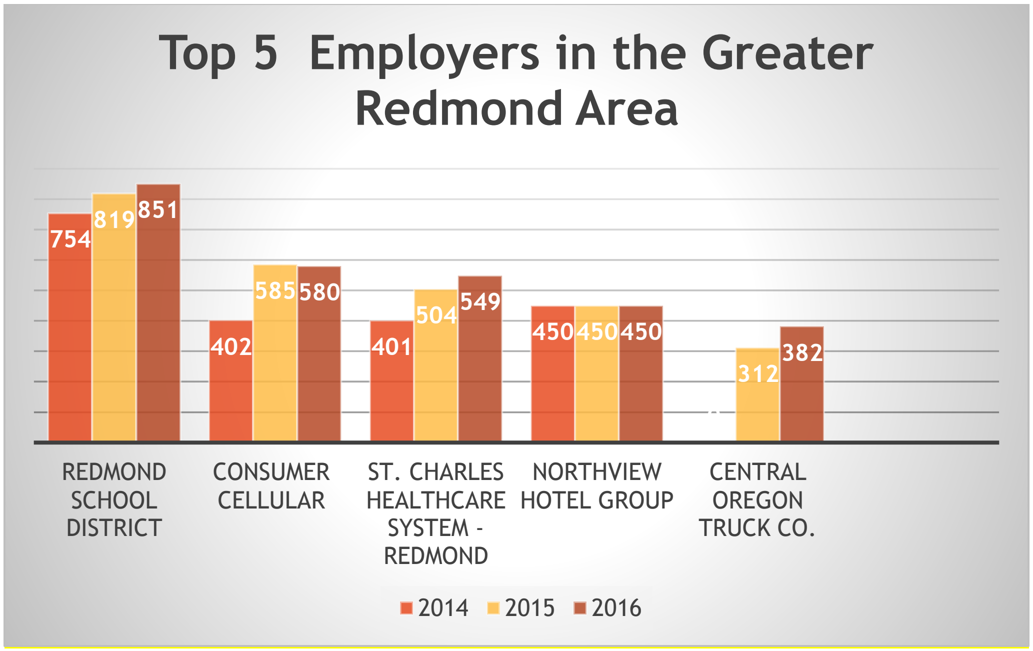
Service Area





Our District

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



Source: Redmond Economic Development Inc.

Eagle Crest Fire - 2016

City of Redmond Top 10 Taxpayers

Source: Deschutes Co. Assessor's Office

PCC STRUCTURALS INC

WAL-MART STORES INC

PACIFICORP (PP&L)

FRED MEYER STORES INC

LOWES HIW INC

CASCADE NATURAL GAS

HORIZON AIR INDUSTRIES

NEW TOWNE CENTRE LLC

PRATT & WHITNEY, INC.

HOME DEPOT USA INC

Deschutes County Top 10 Taxpayers

Source: Deschutes Co. Assessor's Office

TDS BAJA BROADBAND, LLC

PACIFICORP (PP&L)

GAS TRANSMISSION NW

CASCADE NATURAL GAS

TOUCHMARK AT MT BACHELOR VILLAGE

CENTURYLINK PROPERTY TAX

CVSC LLC

SUTERRA LLC

DESCHUTES BREWERY

WAL-MART STORES INC.

Board Policy

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

- Board Policies
- Administrative Policies
- Operational Guidelines/Policies

Board policies are established by the board of directors and provide direction to the fire chief to carry out the day-to-day administration of Redmond Fire & Rescue. These policies are reviewed and as required, revised annually.

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

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

Training

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

Budget Message

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

It is a privilege to submit Redmond Fire & Rescue's proposed budget for FY 2017/18. The priority of this budget is to be fiscally responsible with revenues we receive from the citizens of the Fire District and to provide the expected services of fire suppression, emergency medical services, fire prevention, and fire code enforcement.

Redmond Fire & Rescue continues to recover from the "Great Recession" seeing increases in our assessed valuation throughout the District and recovery in the real estate market. The board of directors authorized an increase in ambulance rates in FY 2016/17 to ensure we are recovering our operating costs and replacement of capital equipment.

Redmond Fire & Rescue's biggest fiscal challenges continue to be the Oregon Tax System, Public Employees Retirement System (PERS), and increasing costs in health care. We refer to these challenges as the "Triple Threat".

Redmond Fire & Rescue was successful in reducing our exposure to the "Triple Threat" by creating a new job description. Operationally we created a basic life support ambulance system and emergency medical services position (EMT-Basic) to respond to medical calls that do not require a paramedic. Fiscally this has helped Redmond Fire & Rescue reduce our personnel costs including PERS and health care. Redmond Fire & Rescue continues to be part of the Oregon Fire Chiefs' health insurance plan which remains competitive in the health care market. Our health insurance premiums are increasing at just 4% this year.

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

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

Budget Overview

The proposed 2017/18 budget reflects a positive assessed valuation for the District.

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

This budget proposal reflects a small increase in our materials and services line items across all divisions. We are proposing the hiring of six (6) single role paramedics. These positions would provide EMS services only and would not be firefighters. This would bring our EMS, non-firefighting, full-time employees to

13.5 (9 full-time and 17 part-time which is the equivalent of 4.5 full-time) increasing our emergency responders to 45 full-time and 17 part-time.

This budget also proposes a full-time administrative assistant to provide reception services and support to our senior staff members.

The proposed capital expenditures include the purchase of an ambulance and medical equipment. The ambulance would be purchased using local bank financing.

The total budget for the 2017/18 fiscal year is $11,872,485. Below is the breakdown of significant revenues and expenditures.

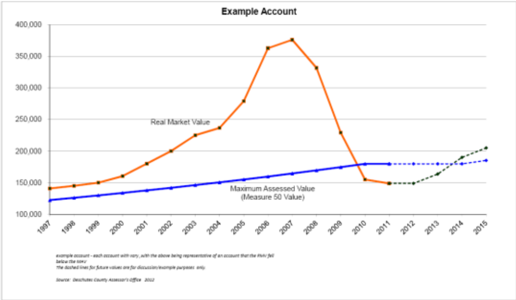
Budgeted Revenues			
	FY 2015/16	FY 2016/17	FY 2017/18
Property Taxes (Current & Prior)	$5,350,776	$5,686,222	$6,135,386
Ambulance Billing	1,100,000	1,367,372	1,700,000
Grants (Federal & Non-Federal)	315,862	251,741	4,500
Contractual Services - Airport	494,377	503,987	529,467
Beginning Fund Balance	2,508,200	2,409,803	2,832,278
Other (Loan Proceeds, Interest, Sale of Property)	581,800	986,299	670,854
Total	$10,351,015	$11,205,424	$11,872,485

Budgeted Expenditures			
	FY 2015/16	FY 2016/17	FY 2017/18
Personnel Services	$6,579,186	$7,031,476	$7,876,143
Materials & Services	1,252,581	1,206,382	1,327,499
Capital Outlay	513,000	983,000	362,000
Debt Service	317,582	295,900	359,000
Contingency	1,688,666	1,688,666	1,947,843
Total	$10,351,015	$11,205,424	$11,872,485

There are several successes and challenges in this approved budget.

Successes

1. The Deschutes County Assessor's office is projecting an increase in Assessed Valuation (AV) of 8%. We are projecting a conservative 6.5% increase for FY 2017/18. The District will see a positive change in property taxes as many of these account's Real Market Values are above that AV line.



2. Our ambulance billing team continues to find and create efficiencies in our billing processes. We are projecting a 24% increase in ambulance billing revenue from prior year budget.

3. Capital replacements include a new ambulance and medical equipment.

4. Increases in our fire and EMS training budgets.

5. Funding 6 single role paramedics.

6. Hiring an administrative assistant to support the organization.

Challenges

1. "Triple Threat"

2. Capital building and apparatus replacement.

3. Federal and State grant funding appears to be declining.

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

Top Ten List FY2016/17 - Accomplishments

*1) Maintain current staffing levels- **Complete.***

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

*3) Purchase new tender – **Complete via grant.***

*4) Purchase ambulance – **Complete.***

*5) Station 401 (main station) remodel – **Partially completed.***

*6) New Mattresses – **Complete.***

*7) EMS Equipment (Auto-vent, glidescopes, tablet charting) – **Not feasible for FY 2016/17 budget.***

*8) Additional funding for training – **Complete.***

*9) Continue upgrades of iPad technology **- Accomplished but continually developing.***

*10) Station 404 (Cline Falls) remodel – **Not feasible for FY 2016/17 budget.***

Top Ten List FY2017/18

1) *Fund VEBA accounts with $1,000.*
2) *Increase staffing.*
3) *Purchase gurney loading systems.*
4) *Station 401 (main station) remodel charting room.*
5) *Replace EMS Equipment - glidescopes & ventilators.*
6) *Fix landscaping & curbs north side of station 401 (main station).*
7) *Replace station 404.*
8) *Purchase extrication & structure gloves.*
9) *Install backup cameras on apparatus.*
10) *Individual bunkroom tone-outs.*

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.

As the Fire District continues to evolve and grow we will adhere to our organizational statements and strategic plan.

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

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

Budget Summary:

This budget proposes our permanent tax rate of $1.7542 per $1,000 of Assessed Valuation. The District is projecting Assessed Valuation growth of 6.5% and anticipates a 94.5% collection rate.

Sincerely,

Tim Moor

Fire Chief

Budget Overview

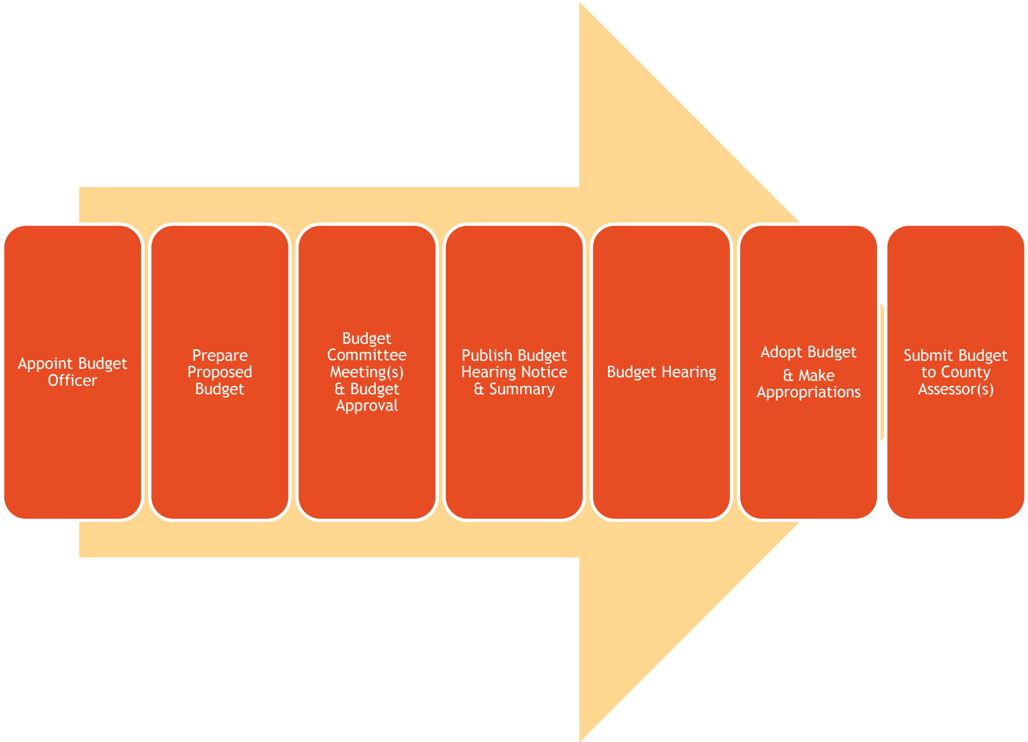
Budget Process

The budget process for the District begins with the appointment of the budget officer which, for the 2017/18 fiscal year, is the fire chief.

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

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

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



Budget Objectives

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

Below is the District's budget calendar for the 2017/18 fiscal year.

Date	Action
March 13 & 20, 2017	Team Budget Meetings
May 4, 2017	Publish Public Notice of Budget Committee Meetings (1st Publication)
May 10, 2017	Deliver proposed budget to committee
May 11, 2017	Publish Public Notice of Budget Committee Meetings (2nd Publication)
May 17, 2017	Budget Committee Meeting #1
May 24, 2017	Budget Committee Meeting #2
June 8, 2017	Publish Summary Budget & Notice of Public Hearing
June 14, 2017	District Board Meeting, Public Hearing
July 10, 2017	File Form LB-50 with County Assessor(s)
September 29, 2017	Budget to be filed with County Recorder(s)

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

District Funds

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

Fund coding ensures that correct budgeting, accounting, and reporting procedures are met for each of the different fund types, and that any new funds are correctly identified by type according to both financial requirements and policy.

A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

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

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

Budget & Accounting Basis

The District uses the modified accrual basis for both its basis of budgeting and accounting. Under the accrual basis, revenues are recognized when earned and expenses are recorded when a liability is incurred, regardless of the timing to related cash flows.

General Fund

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

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

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

Cost center allocation will be prioritized in the following manner:

- Operations
- Administration
- Fire & Life Safety

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

Operations

- Business management
- Legal
- Office supplies
- Administrative assistance

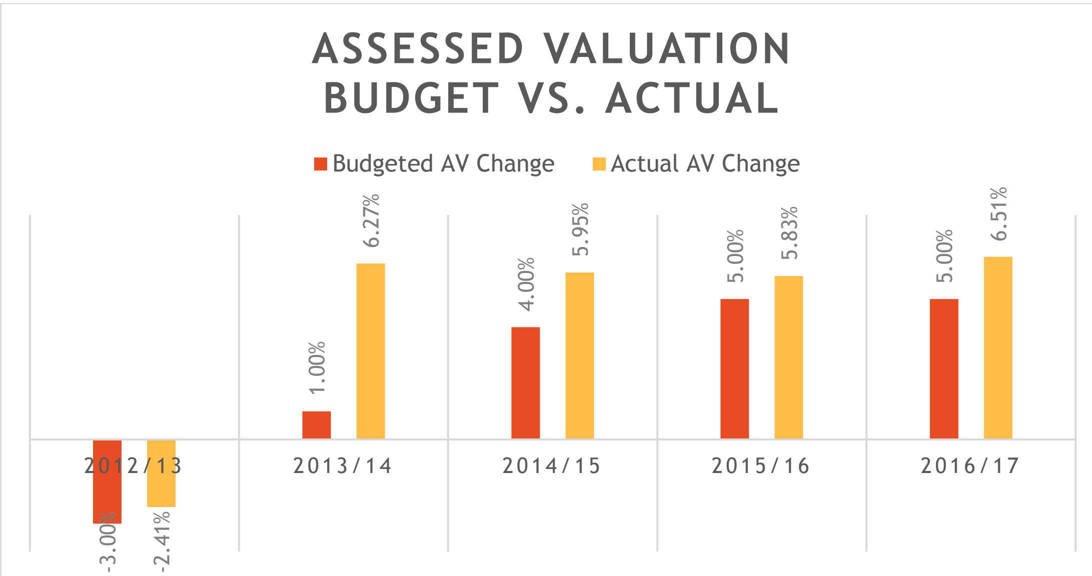
Administration

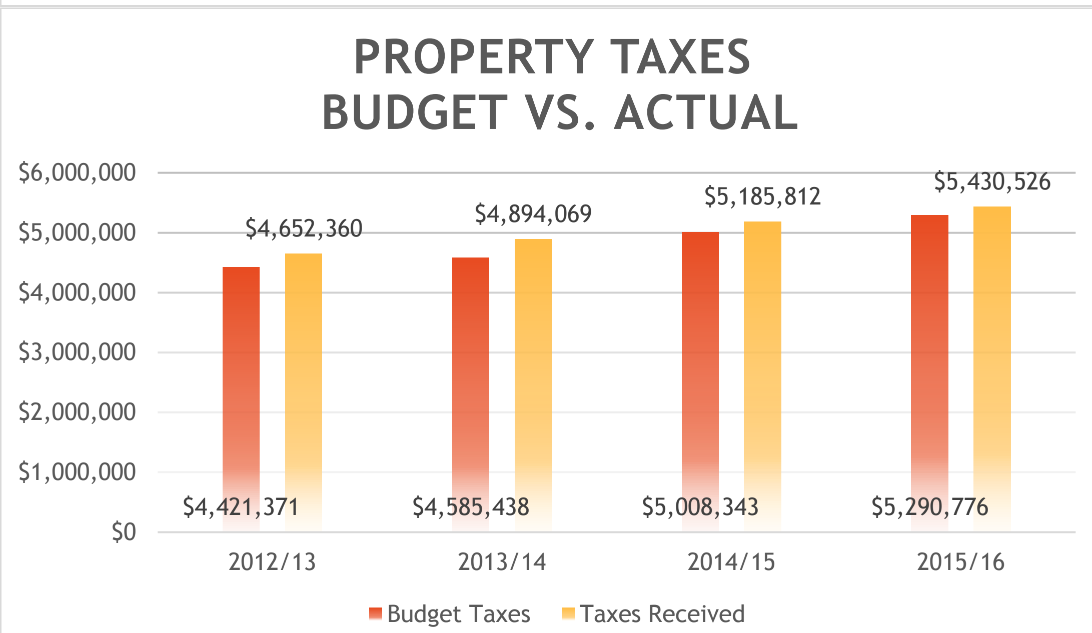
- Code compliance & enforcement
- Preventional & public education

Fire & Life Safety

Revenues

District resources include property taxes, ambulance billings, contractual services, FireMed subscriptions, and other sources. Property taxes are the District's main source of income. The FY 2017/18 budget is projecting a 6.5% increase in total Assessed Valuation (AV) from the previous fiscal year, with a 94.5% collection rate. These projections are determined based on discussions with the Deschutes County Assessor in February. The projected property taxes to be received in 2017/18 are $6,135,386. This includes prior year taxes as well. The District continues to maintain a conservative approach when budgeting property taxes as seen in both graphs below which illustrate budget assessed valuation (and corresponding tax dollars) versus actual assessed valuation and dollars received.

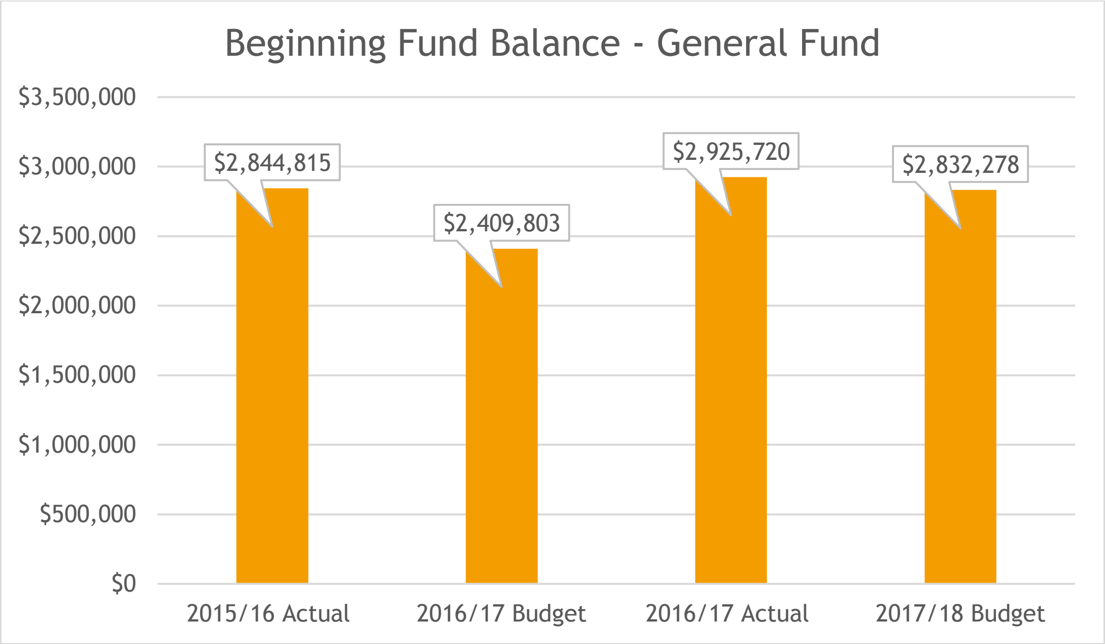




The beginning fund balance is the second largest resource within the FY 2017/18 budget. The beginning fund balance consists of all unspent dollars from the prior fiscal year which includes prior contingencies and reserves. The fund balance is increasing from $2,409,803 in the FY 2016/17 budget to $2,925,720 which is the audited ending fund balance for FY 2015/16. This was due to under projecting ambulance billing revenues by roughly $500,000. The addition of ambulance billing staff has improved the efficiency in both billing and collections. With these added efficiencies, the District is seeing revenue collections at much higher rates than in the past and therefore makes it difficult to project the appropriate revenues for the upcoming budget year.

For FY 2017/18, the budgeted fund balance is $2,832,278, a 3.3% decrease from the actual FY 2016/17 amount. This decrease is attributed to anticipated expenditures exceeding anticipated revenues (excluding the beginning fund balance) by $93,442 in FY 2016/17. When projecting where the District will end the fiscal year, a conservative approach is taken in predicting what will be received and what will be expended. As seen in the past, actual revenues may outpace what was anticipated causing the variances between years and beginning fund balances.

Beginning Fund Balance - General Fund			
2015/16 Actual	2016/17 Budget	2016/17 Actual	2017/18 Budget
$2,844,815	$2,409,803	$2,925,720	$2,832,278

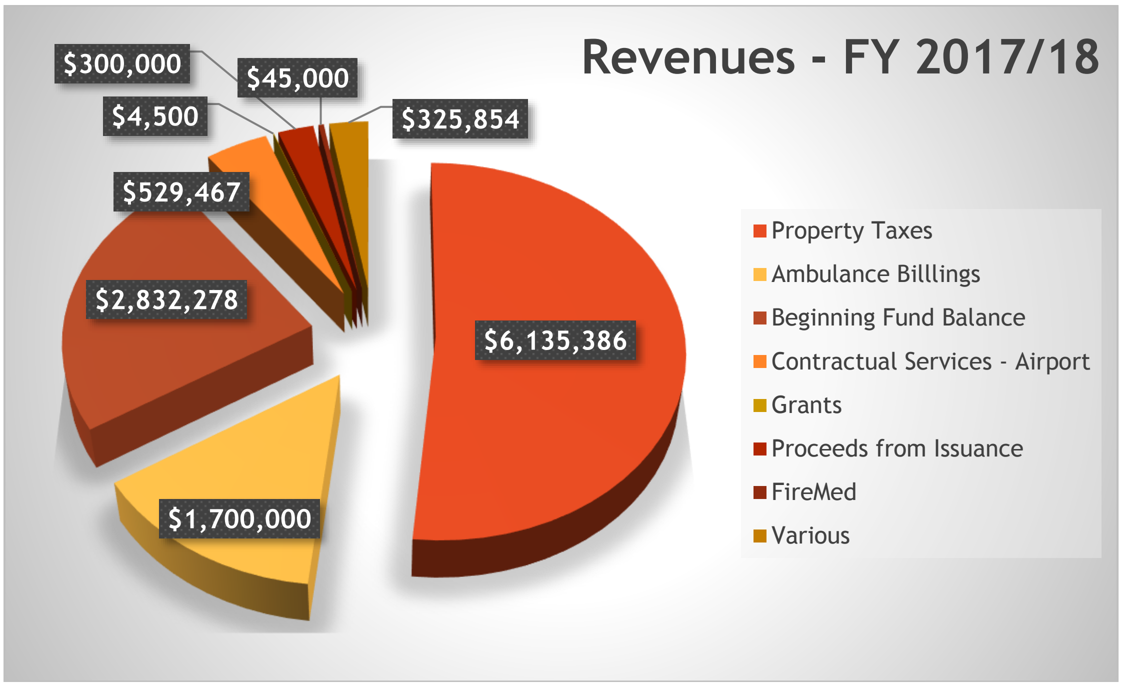


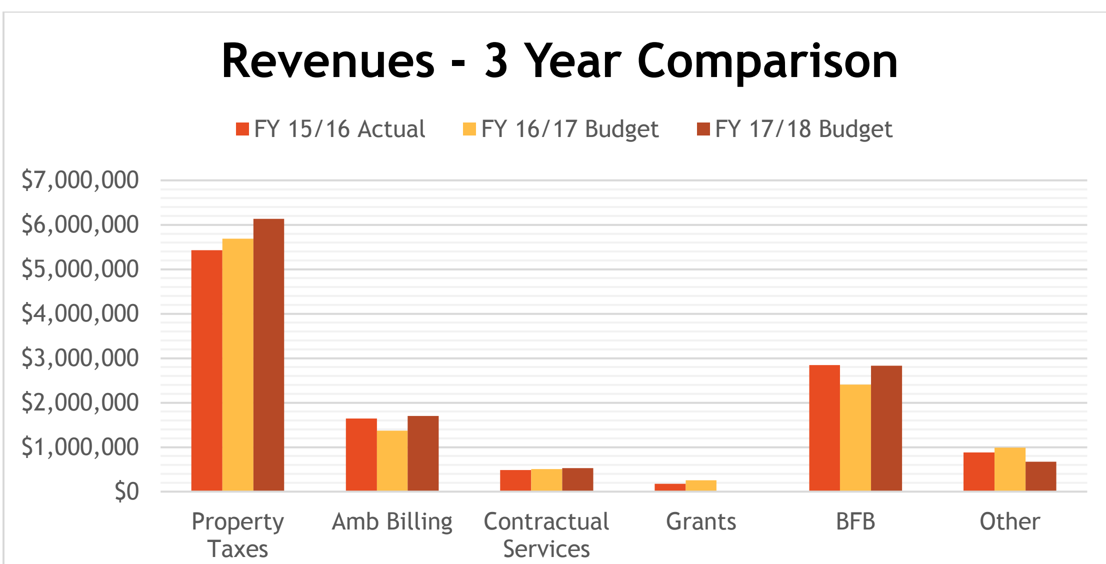
Revenues from ambulance billings are expected to be $1,700,000. The 2015/16 actual ambulance revenue received was $1,643,411. The District anticipates to see the same efficiencies and collections in FY 2017/18 to support the increased ambulance billing budget.

The District received an AFG vehicle grant in the amount of $232,728 to purchase a water tender in FY 2016/17. There are no federal grant dollars budgeted in the FY 2017/18 budget.

The District contracts with the Redmond Airport to staff the airport fire station. The Airport will reimburse the District for three firefighters and associated training fees. The budgeted resource for FY 2017/18 is $529,467.

A breakdown of the 2017/18 resources is included on the next page.





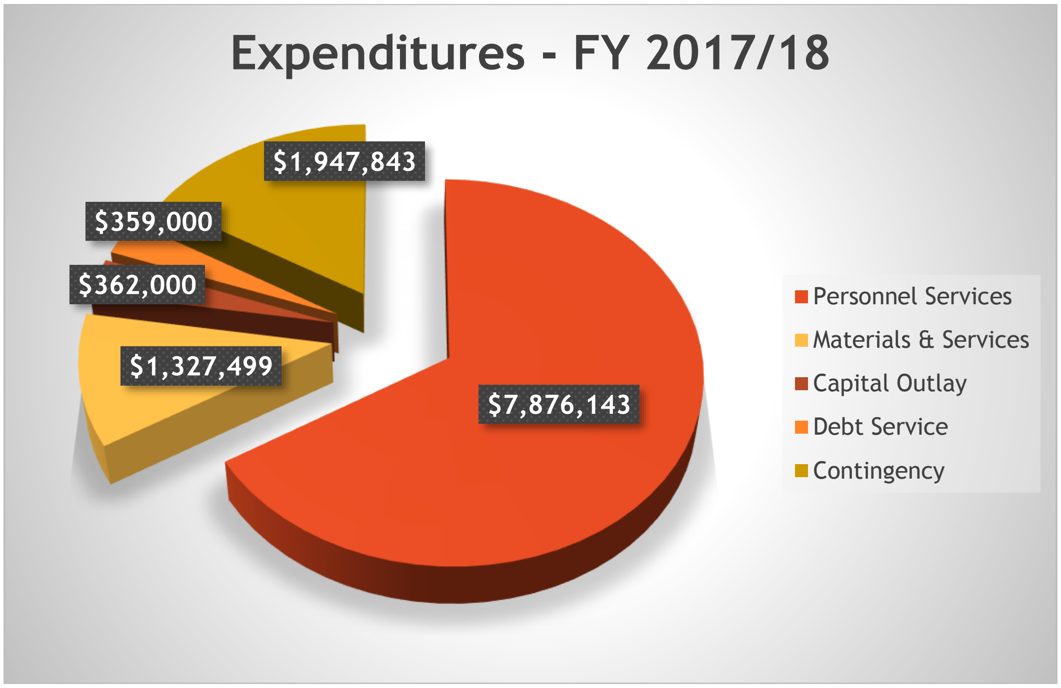
Redmond Fire & Rescue

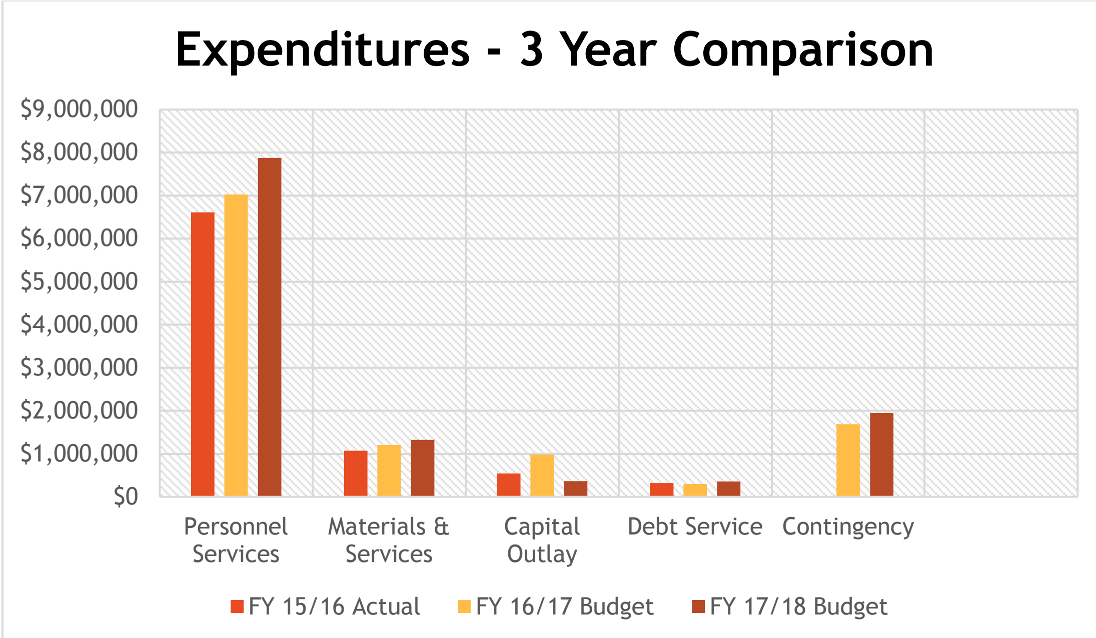
Expenditures

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

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

Total expenditures for the approved FY 2017/18 budget are $11,872,485 and are divided among the categories as follows:





Personnel Services
Personnel services is the largest expenditure for the FY 2017/18 budget and includes 62 FTEs. The District internally went through a 3-5 year fiscal review which analyzed fiscal threats and how to address them by adjusting the way the department operates and it's deployment plan. With the success of the basic life support (BLS) Unit in FY 2016/17, the FY 2017/18 has included one more FTE for the BLS program and an additional six new positions for a new single role paramedic unit.

The community paramedic position in FY 2016/17 was fully funded through a grant and employees were contracted through a staffing agency due to the unknown continuation of the grant and program. Currently the District is working on a contract with St. Charles Health System to continue the program, therefore two community paramedics have been added back to the District's budget as employees as this program may continue to move forward.

An additional administrative assistant position has been included in the FY 2017/18 budget. This position will be assisting senior staff as the other two administrative assistants concentrate a large portion of their time to ambulance billing which is reflected in the growth of ambulance billing revenues.

Position	FY 2015/16	FY 2016/17	FY 2017/18
Fire Chief	1	1	1
Deputy Fire Chief	1	1	1
EMS Division Chief	1	1	1
Fire Marshal	1	1	1
Finance Manager/CFO	.50	.50	.50
Office Administrator	1	1	1
Battalion Chiefs	4	4	4
Deputy Fire Marshal	1	1	1
Captains	9	9	9
Engineer/Paramedic	21	19	18
Firefighter/Paramedic	6	6	6
Paramedic	0	0	6
Community Paramedic	0	0	2
EMTs	0	6.5	7.5
Administrative Assistant	2	2	3
Total	48.5	53.0	62.0

At $7,876,143, personnel services are 66.3% of total expenditures. Notable expenditures within the Personnel Service category include contributions to Public Employee Retirement System (PERS) and medical insurance costs.

- PERS contributions are calculated two ways. The first calculation is a flat 6% of salary paid by the District for each employee. The second calculation is provided by PERS and is based on the employee's retirement status (Tier 1/Tier 2 or OPSRP) which are noted below. These rates are adjusted every two years. The total PERS contribution budgeted for FY 2017/18 is $1,105,621.

	Employer 6%	Tier 1 / Tier 2	OPSRP Police/Fire	OPSRP General
FY 2015/16	6%	16.71%	11.77%	7.66%
FY 2016/17	6%	16.71%	11.77%	7.66%
FY 2017/18	6%	22.46%	15.47%	10.70%

- Medical insurance is budgeted at $1,160,420, which includes $57,000 to contribute to employee's VEBA accounts and reserve for HRA-MERP payments when claims are processed. Insurance rates are estimated to increase by 4%.

Per the collective bargaining agreement between the fire district and the Redmond Firefighters Association, Local 3650, a 1.75% cost of living adjustment has been budgeted to occur on January 1, 2018 for all ranks and the paramedic incentive will increase to 6% effective January 1, 2018.

The budget includes a cost of living adjustment for all non-represented employees which will be effective January 1, 2018.

Materials & Services

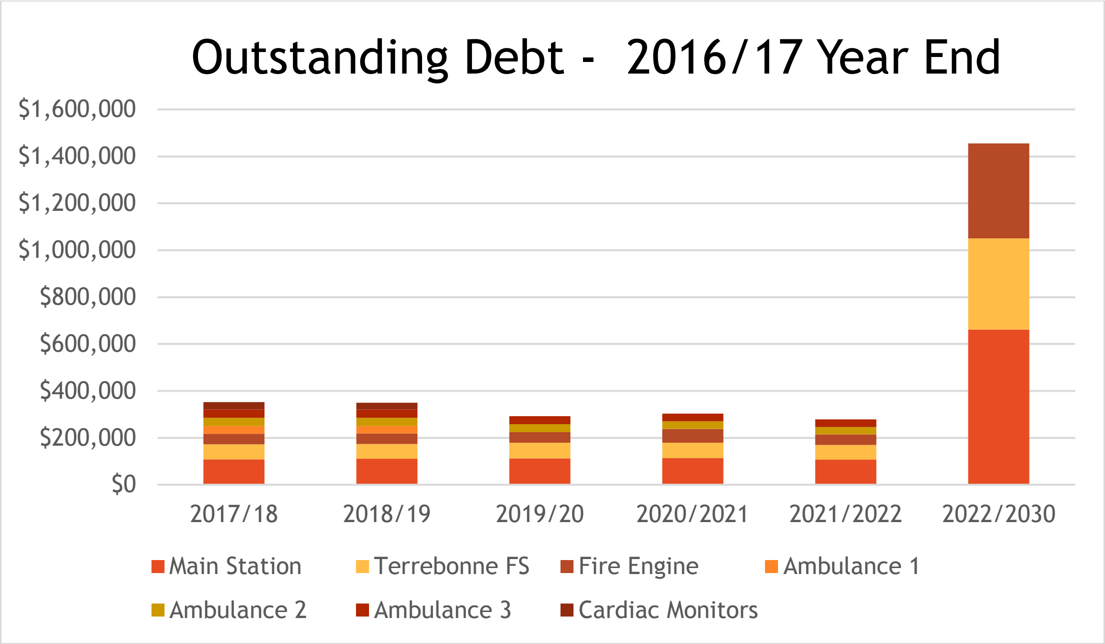
Materials and services is the third largest expenditure category at 11.2% of total budget expenditures. Notable materials and service items are discussed in further detail within each cost center narrative.

Debt Service

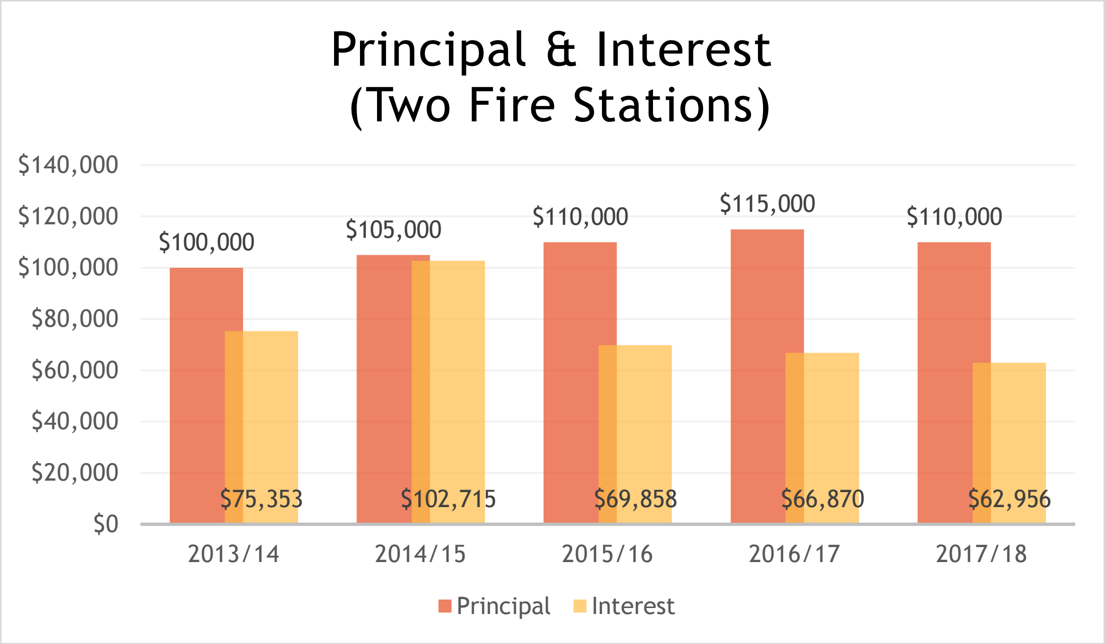
Rural fire protection districts formed under ORS Chapter 478 are limited to the total amount of indebtedness they may incur, which includes both general obligation bonds and other financing liabilities. At no time may the aggregate amount of debt liabilities exceed one and one-fourth percent (0.0125) of the District's real market value, which for 2016/17 is $5,112,859,117.

The District's legal debt limit for FY 2017/18 is approximately $57,519,665. As of the end of FY 2016/17, Redmond Fire & Rescue's total outstanding debt is $2,848,774.

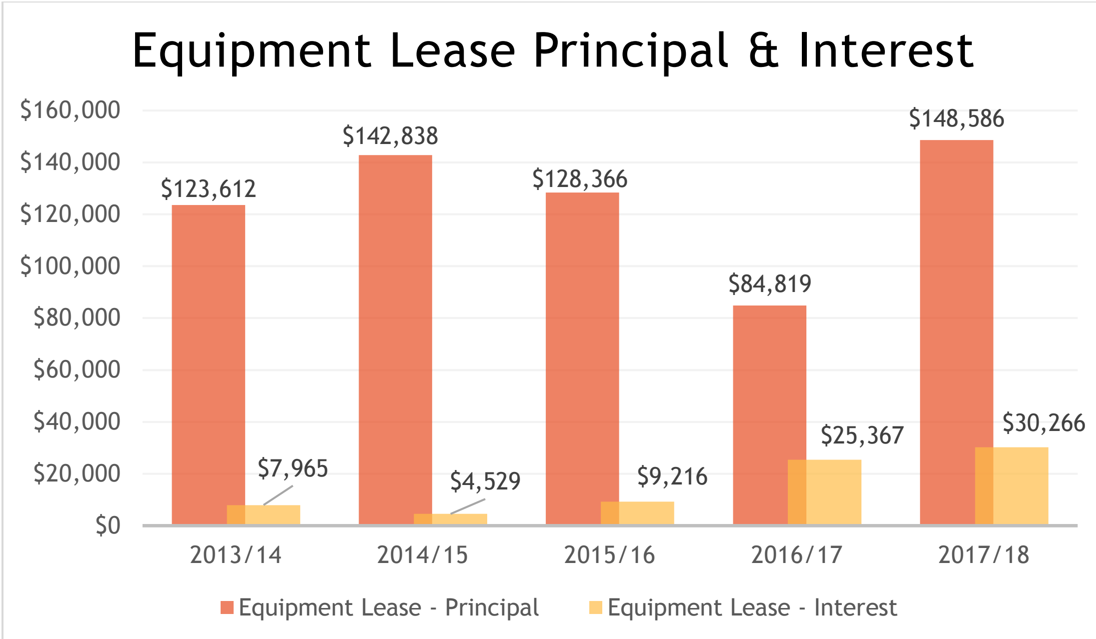
The District is currently in the process of researching a capital bond for FY 2018/19. If a capital bond is approved, all debt will be paid off via this bond.



Debt service is broken into four segments; principal and interest for two fire stations (Terrebonne and Main Station in Redmond) and equipment lease-principal and equipment lease-interest. For FY 2017/18, these include payments on one fire engine, three ambulances, and five defibrillators. Total debt service for the 2017/18 FY is $359,000. See below for trends on each of these segments over the past five years.



Redmond Fire & Rescue



Capital Outlay

The budget includes $362,000 for capital outlay and is discussed in further detail with the operations cost center.

Contingency

Contingencies are monies set aside for unforeseen expenditures. The FY 2017/18 budget has a total contingency of $1,947,843 which is 16.4% of total expenditures. Contingencies are discussed in further detail within the operating cost center narrative.

Financial Policies

FINANCIAL POLICY OVERVIEW

1. To protect the policymaking ability of the District by ensuring that important policy decisions are not controlled by financial problems or emergencies.
2. To enhance the policy making ability of Redmond Fire & Rescue's board of directors by providing accurate information on the program costs.
3. To ensure sound management of the District by providing accurate and timely information on financial condition.
4. To provide sound principles to guide the important decisions of the district board which have significant fiscal impact.
5. To set forth operational principles which minimize the cost of government and financial risk, and safeguard the District assets.
6. To employ revenue policies which prevent undue or unbalanced reliance on certain revenue, which distribute the costs of service fairly, and which provide adequate funds to operate desired programs.
7. To provide essential public facilities and maintain the District's infrastructure.
8. To protect and enhance the District's credit rating and prevent default on any debt issue of the District.
9. To ensure the legal use of all District funds through a sound system of administrative policies and internal controls.

Financial Policies

The District's financial management is designed to ensure the fiscal stability of the District and to guide the development and administration of the annual operating and capital budgets.

The District will adopt and maintain a balanced budget in which total resources are equal to the total of expenditures.

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

One of the primary responsibilities of the District to its citizens is the care of public funds and wise management of public finances. This District will provide adequate funding of the services desired by the public and the maintenance of public facilities. The areas addressed are revenues, operating budget, capital improvement, accounting, debt management, risk management and investments.

ACHIEVING FINANCIAL POLICY, ANNUAL ANALYSIS

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

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

Financial Overview

Operations Cost Center

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

There are 54.5 employees funded in this cost center including their salary, benefits, uniforms, and safety supplies.

Materials & Services

Materials and services for this cost center are anticipated to increase by 5.8%. Changes to note are:

- Station Furnishing – Increasing by $4,500 (112.5%). This increase is to account for the purchase of new chairs throughout the District's fire stations.
- Fire Tuition, Meeting, Travel - Increasing by $16,400. This line item houses training and has been increased to address a top ten list item regarding more training provided.
- Vehicle Maintenance – Increases from $136,480 to $147,717. Vehicle maintenance is a line item to account for a contract between the District and the City of Redmond for the use of their city vehicle maintenance shop. Costs are

Performance Measures

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

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

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

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

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

Cost center performance measures are noted throughout the Financial Overview.

OPERATIONS - PERFORMANCE MEASURES

Wellness/Fitness

__Goal:__

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

__Measure:__

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

Response Times

__Goal:__

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

__Measure:__

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

__Goal:__

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

__Measure:__

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

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

- Building Maintenance – Increases by $10,840 to account for exterior painting and main station curb repairs.

- EMS Licenses – Decreases from $9,500 to $700. License renewals are on a two-year cycle, therefore every other budget year will see a lower budgeted amount.

Capital Outlay

Capital outlay expenditures are defined by the District as items which cost $5,000 or more and have an estimated useful life of more than five years. Individual assets that cost less than $5,000 but that operate as part of a network system are considered capital in aggregate using the group method. Capital outlay includes EMS, fire and administrative equipment, and vehicle purchases. Overall capital outlay for FY 2017/18 is $362,000.

There are three purchases included in the FY 2017/18 budget. The EMS equipment line item includes the purchase of a new ambulance ($300,000) and defibrillator/monitor ($36,000). The ambulance will be used in the BLS/single role paramedic units program and the defibrillator/monitor will be for the additional community paramedic added (one already exists with the current program). A vehicle for $26,000 has been budgeted for a second community paramedic as well.

The debt payment for the new ambulance has been included in the debt service budget. To ensure the firefighters have the necessary equipment the District must continually prepare fiscally to upgrade when necessary. The District recently finished a six-month process to develop a long term financial and strategic plan. This will in turn help develop the upcoming apparatus replacement plan.

The capital outlay items included in the FY 2017/18 budget are considered ***recurring*** purchases as they are used in daily operations and will be replaced on a regular basis according to the equipment replacement schedule. The FY 2017/18 budget does not propose any significant ***nonrecurring*** capital investments which will effect the entity's current and future operating budget and the services that the entity provides.

Contingency

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

Building Reserve
The building reserve for 2017/18 is $398,000. The line item was created to reserve for major remodels to existing stations and future building projects.

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

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

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

Equipment Replacement Schedule

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

**Will be offset by trade in equipment*

Operating Reserve
The operating reserve was created to account for future personnel increases, specifically PERS and medical insurance. This will ensure that the District's operations budget does not take a hit if unexpected personnel costs incur. The FY 2017/18 operating reserve is set at $350,000.

Workers Compensation Reserve
The workers compensation reserve was created to account for future workers compensation increases, specifically due to the exposure of the presumptive cancer claims. This will ensure that the District's operations budget does not take a hit if unexpected personnel costs incur. The FY 2017/18 reserve is set at $50,000.

Contingency
The contingency increases from $615,166 to $874,343 in 2017/18 and is equal to roughly 1.5 months' worth of operations. Contingency and reserve accounts are not only essential to the District for future purchasing but also for cash flow purposes. The District's number one funding source is its tax revenue which is not received until the first of November. Because of this, there are five months of expenditures that the District must fund with reserves or by using a tax anticipation note. Since the reserve levels for the District have held constant, a tax anticipation note has not been needed to support this gap in revenues.

Administrative Cost Center

The administrative cost center is managed by the fire chief. There is one part-time and five full-time positions funded through the administrative cost center. This cost center has overall increase of 21.7% from prior year's budget. The personnel costs in this cost center are increasing by 25.3%. This is primarily due to the increase in medical insurance costs, PERS, cost of living adjustment as well as the addition of an administrative assistant.

Materials and services for this cost center are anticipated to increase by 17%. Changes to note are:

- Volunteer scholarships include a $6,000 increase. This will allow for 8 students at $1,500 for each term (3 terms per year).

- The District is reviewing the possibility of approaching voters for a capital bond in 2018/19. In preparation, election and consulting service expenses have been increased by $21,400.

- IT Contractual Services are budgeted to increase by $34,727 in total. This includes $18,500 to build a "bridge" between the District's Computer Aided Dispatch (CAD) and electronic charting systems. The remaining portion of the increase includes costs associated with adding new software licenses to accommodate the additional staff and programs added.

Administrative Cost Center Performance Measures

District Budget

Goal:

Earn Distinguished Budgeting Award through GFOA

Measure:

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

District Audit

Goal:

To complete the audit process receiving zero findings.

Measure:

2010/11 - # of findings - 0
2011/12 - # of findings - 0
2012/13 - # of findings - 0
2013/14 - # of findings - 0
2014/15 - # of findings - 0
2015/16 - # of finding - 0

Ambulance Billing

Goal:

Train and maintain ambulance billing staff to provide redundancy in our billing process and continuing to maintain a 10-day ambulance billing cycle.

Measure:

Currently this measurement is under review to determine if a 10-day billing cycle is reasonable and/or should be increased. Over the past year multiple requirements have changed as well as implementing new billing software which impacts the billing process. Although the cycle timing may be longer than in the past, the efficiencies and accuracies have improved greatly.

Fire & Life Safety Performance Measures

Existing Construction

Goal:

Inspect existing occupancies that have been prioritized based on risk to individuals.

Assembly Occupancies

Residential Occupancies

Manage the Compliance Engine program that has been implemented this year to help businesses maintain existing fire and life safety systems.

Measure:

When time allows we will inspect bars, taverns and apartment complexes. This will be slowed due to the increased activity in new construction.

The Compliance Engine was started in July of 2015. It tracks the required maintenance of fire and life safety systems in existing commercial buildings. If systems are determined to have deficiencies that are not brought into compliance it will generate an inspection from our staff.

Public Education - Firefighters are our Friends - preschool/kindergarten

Goal:

To reduce fear in small children of firefighters in our firefighting gear.

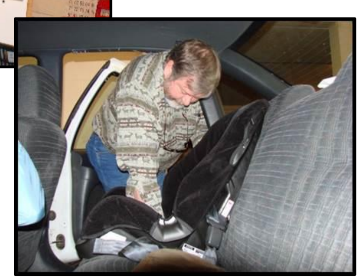
Measure:

Observe children at final stages of the program: As firefighters are dressing in fire gear are any of the children becoming uncomfortable? After firefighter has all the gear on do all the children interact with him/her?

The addition of the firefighter paper dolls and the silly sounds of the air pack have been a great success. We have been able to keep Preschoolers engaged for up to 60 minutes at a time. All the children have been very comfortable interacting with the firefighter in gear.

Fire & Life Safety Cost Center

The fire & life safety cost center is managed by the fire marshal. There are currently 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, necessary equipment and supplies, uniforms, and training. Grants and donations assist in the funding of various expenditures such as the car seat and helmet programs. The fire & life safety cost center is anticipating a 6.3% increase from prior year which is due to the increases in personnel costs previously noted above.



Fire & Life Safety Performance Measures

Helmet Program

Goal:

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

Measure:

Helmets Provided:

2013 – 76

2014 – 238

2015 – 110

2016 - 75

Matches and Lighters are Tools not Toys – 1st Grade

Goal:

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

Measure:

During the class program:

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

Care & Feeding of Smoke Alarms

Goal:

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

Measure:

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

Juvenile Fire Setters

Goal:

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

Measure:

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

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

2013 - 11

2014 - 4

2015 - 5

2016 - 2

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Strategic Plan 2016-18

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

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

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

I. VISION

We will provide modern and advanced services.

II. MISSION

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

III. REDMOND FIRE & RESCUE STRATEGIC GOALS

Strategic Goal #1:

Focus on administrative services and board of director targets.

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

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

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

Strategic Goal #2:

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

Action Items / Desirable Outcomes (DP/DK)

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

Strategic Goal #3:

Identify efficient and cost effective fiscal solutions.

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

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

Strategic Goal #4:

Enhance qualities of leadership, management, and personnel.

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

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

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

Strategic Goal #5:

Develop critical long range capital expenditure plans.

Action Items / Desirable Outcomes (TM/DP)

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

Strategic Goal #6:

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

Action Items / Desirable Outcomes (TC/JC)

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

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Long Range Financial Plan

Financial Forecasting

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

Three Year Financial Projection

Once the budget has been approved by the District Board, our three year projection is updated with the approved budgeted figures for the current year. This provides a base for assumptions to be made upon over a projected three year period. These assumptions have been noted below and can be changed depending on different decision outcomes (this assists in accomplishing our strategic goals – especially Strategic Goal #3). These changes then flow through to the net fund balance to give administration a look at the overall fiscal impact and help with decision making and future budgeting decisions. One example on when this tool is used is by addressing the Top Ten Lists which were noted previously in the Budget Message. For FY 2016/17, a top ten item noted was to add additional funding for training. These funds can be entered into the document and the fiscal impact can be seen over the course of three years.

Revenues

Property Taxes – The following three year projection includes a 5.5 % increase in AV in the first year, followed by a consistent 6% after that.
Ambulance Billing – Ambulance Billing increases each year by $100,000 which captures the efficiencies seen in the billing department over the past few years.
Beginning Fund Balance (BFB) – This is the net fund balance (revenues less expenditures plus contingencies) from the prior year. For the purpose of this document, only the contingency is left as unspent funding. In actuality, there are various line items in the budget which are not fully expended and/or revenues which are in excess of budget which then roll forward to the next year.
Other – This includes special events, Airport Contractual Services, interest revenue, etc. These line items are reviewed individually and remain constant throughout the document or increase at a 1.0% rate (the same rate increase assumption as Materials & Services).

Expenditures

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

increases are unknown for the 2019/20 and 2020/21 fiscal years. For the purpose of this document, all wage increases remain consistent with the current year budget and collective bargaining agreement (2.0% for union, non-union at percentages based on individual positions). Medical insurance is assumed at a 4% increase each year along with a $1000 VEBA contribution for each individual. PERS includes a 30% in 2019/20 to start the next biennium.
Materials & Services – Inflation has been factored into the projection at a rate of 1.0% 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 that when those large increases do occur, they have been accounted for.
Debt Service – Includes all agreed upon debt payments over the three year period.
Capital Outlay –The option to include capital outlay in the document is available but for now has been omitted. Most Capital Outlay purchases are financed or are purchased with excess funds in the budget process. The three year projection tool provides a snapshot for if there will be funding for future capital items.
Contingency – Contingency also serves as a reserve account for upcoming projects and unknown increases in personnel services. For the three year projection, contingencies remain the same throughout this document. They are set aside in the expenditure category but carried forward through the beginning fund balance in the following fiscal year.

	Budget FY 2017/18	Projected FY 2018/19	Projected FY 2019/20	Projected FY 2020/21
	REVENUES			
Total Revenues	11,872,485	10,873,714	10,799,147	10,788,321

	Budget FY 2017/18	Projected FY 2018/19	Projected FY 2019/20	Projected FY 2020/21
	EXPENDITURES			
Personnel Services	7,876,143	7,829,184	8,334,926	8,253,215
Materials & Services	1,327,499	1,326,057	1,341,059	1,338,440
Debt Service	359,000	350,236	294,592	293,257
Capital Outlay	362,000	-	-	-
Contingency	1,947,843	1,947,843	1,947,843	1,947,843
Total Expenditures	11,872,485	11,453,320	11,918,420	11,832,755
Net Fund Balance*	1,947,485	1,368,237	828,570	903,409

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

Although the figures noted in the projection decrease significantly by FY 2020/21, assumptions were kept at a conservative level and can always vary. Just by changing a few assumptions, a low fund balance at the end of FY 2020/2, can quickly be adjusted. For instance, by changing the PERS increase to 20% and adding an additional $50,000 to ambulance billing each year, balance in FY 2020/21 goes from $903,409 to $1,140,879 (a 26.2% increase).

General Fund Budget Detail

Redmond Fire & Rescue	FY 2014/15 Actual	FY 2015/16 Actual	FY 2016/17 Adopted Budget	FY 2017/18 Proposed Budget	FY 2017/18 Approved Budget	FY 2017/18 Adopted Budget
Fire Operations						
Resources						
Property Taxes - Current	5,060,809	5,328,727	5,620,222	6,035,386	6,035,386	6,035,386
Property Taxes - Prior	128,003	101,799	100,000	100,000	100,000	100,000
Ambulance Billings	1,435,999	1,643,411	1,367,372	1,700,000	1,700,000	1,700,000
Rescue Billing	(268)	1,674	1,500	1,500	1,500	1,500
Fire Med Memberships	43,722	38,710	50,000	45,000	45,000	45,000
Special Events	53,537	126,123	15,000	15,000	15,000	15,000
Interest Revenue	12,747	17,692	12,500	34,000	34,000	34,000
Conflagration	15,271	111,577	25,000	15,000	15,000	15,000
Training Revenue	5,900	450	2,500	7,500	7,500	7,500
Contractual Services - Airport	460,417	483,387	503,987	529,467	529,467	529,467
Fire & Life Safety - Training	(17)	(146)	50	100	100	100
Fire & Life Safety - Inspectio	-	-	50	100	100	100
Fire & Life Safety - Car Seats	1,250	1,495	1,000	1,000	1,000	1,000
Permits	-	-	-	-	-	-
Fire & EMS Reports	280	423	200	200	200	200
Collections	9,330	14,484	5,000	10,000	10,000	10,000
Community Paramedic	-	53,332	160,000	240,954	240,954	240,954
Refunds / Reimbursements	2,421	-	500	500	500	500
Workers Comp. Dividend	34,522	18,487	-	-	-	-
Federal Gov't Grants-FLS	6,174	2,418	1,500	1,500	1,500	1,500
Federal Gov't Grants-Operation	608,020	173,288	247,241	-	-	-
Non-Federal Grants	126,990	3,000	3,000	3,000	3,000	3,000
Bond / Note Sale	149,650	498,807	688,000	300,000	300,000	300,000
Private Source / Donations	4,371	(509)	-	-	-	-
Sale of Property	27,250	-	25,000	-	-	-
Room Rental Fees	120	-	-	-	-	-
Miscellaneous	501	665	-	-	-	-
Beginning Fund Balance	2,358,091	2,844,815	2,409,802	2,832,278	2,832,278	2,832,278
Resources Total	**10,545,090**	**11,464,109**	**11,239,424**	**11,872,485**	**11,872,485**	**11,872,485**
Personnel Services						
Regular Pay	3,268,901	3,235,954	3,509,022	3,885,311	3,885,311	3,885,311
Overtime	399,534	440,703	320,000	350,000	350,000	350,000
Conflagration Wages	2,676	12,853	18,750	15,000	15,000	15,000
Wellness Bonus	4,397	4,302	16,200	16,200	16,200	16,200
Holiday Pay / Vac Buy Back	61,757	69,115	76,373	64,963	64,963	64,963
Special Event Wages	6,784	95,496	5,000	500	500	500
FLSA	23,918	23,089	25,000	25,000	25,000	25,000
Community Paramedic Wages	-	-	160,000	138,795	138,795	138,795
Employer FICA	230,032	233,359	237,399	262,589	262,589	262,589
Employer Medicare	54,336	54,227	55,521	61,412	61,412	61,412
Employer PERS	736,920	799,030	783,165	989,228	989,228	989,228
Medical Insurance	700,364	669,406	869,277	925,241	925,241	925,241
EMPLOYER - DEFERRED COMP.	2,400	2,400	2,400	3,000	3,000	3,000
Life Insurance	1,008	977	1,032	1,152	1,152	1,152
Long Term Disability	8,378	8,157	8,772	9,792	9,792	9,792
Accidental D&D	277	3,731	4,040	4,510	4,510	4,510
Workers Comp	78,104	86,146	100,000	144,200	144,200	144,200
FSA	126	2,493	3,354	3,744	3,744	3,744
MERP	7,617	4,298	10,000	10,000	10,000	10,000
VEBA	43,728	106,228	40,000	39,000	39,000	39,000
PEHP/VEBA	12,930	12,540	12,240	11,880	11,880	11,880
Air Transport Membership	-	-	-	-	-	-
Personnel Services Total	**5,644,188**	**5,864,504**	**6,257,545**	**6,961,516**	**6,961,516**	**6,961,516**

Redmond Fire & Rescue	FY 2014/15 Actual	FY 2015/16 Actual	FY 2016/17 Adopted Budget	FY 2017/18 Proposed Budget	FY 2017/18 Approved Budget	FY 2017/18 Adopted Budget
Materials & Services						
Station Supplies	10,093	12,493	18,540	18,540	18,540	18,540
Station Furnishing	-	5,396	4,000	8,500	8,500	8,500
Uniforms	23,816	23,231	41,200	45,000	45,000	45,000
Safety Supplies	1,168	232	5,150	5,150	5,150	5,150
Medical Supplies / Equipment	137,786	146,318	148,000	152,000	152,000	152,000
Personal Protective Equipment	4,709	86,786	15,000	18,000	18,000	18,000
Taxi Vouchers	174	168	360	650	650	650
Building Maint.	25,597	44,930	54,160	65,000	65,000	65,000
Fire Tuition, Meeting, Travel	14,763	24,277	28,600	45,000	45,000	45,000
EMS Tuition, Meeting, Travel	11,298	16,575	31,050	31,050	31,050	31,050
Small Tools & Work Equipment	17,971	10,268	20,020	20,020	20,020	20,020
ARFF	23,988	39,010	50,000	50,000	50,000	50,000
Radios	13,444	4,333	65,000	65,000	65,000	65,000
Firefighting Foam / Extinguish	2,010	2,405	2,575	3,500	3,500	3,500
Fire Meals	100	230	1,545	2,500	2,500	2,500
External Equip Maint.	14,257	29,891	32,600	32,600	32,600	32,600
Fuel	52,330	39,977	56,000	56,000	56,000	56,000
Vehicle Maint.	133,436	115,529	136,480	147,717	147,717	147,717
External Vehicle Maint.	6,912	2,141	10,300	10,300	10,300	10,300
Wellness / Fitness	11,415	14,868	16,000	16,000	16,000	16,000
EMS Licenses	9,055	650	9,500	800	800	800
Ambulance Refunds	12,244	10,906	11,000	7,000	7,000	7,000
Employee / Volunteer Recogn	8,200	6,142	7,500	8,500	8,500	8,500
Materials & Services Total	**534,764**	**636,755**	**764,580**	**808,827**	**808,827**	**808,827**
Capital Outlay						
EMS Equipment	152,727	44,361	220,000	336,000	336,000	336,000
Fire Equipment	31,114	498,807	763,000	-	-	-
Admin Equipment	-	-	-	-	-	-
Vehicles	27,985	-	-	26,000	26,000	26,000
Building	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Software	-	-	-	-	-	-
Capital Outlay Total	**211,826**	**543,168**	**983,000**	**362,000**	**362,000**	**362,000**
Debt Service						
Principal	105,000	110,000	115,000	110,000	110,000	110,000
Interest	73,404	70,259	70,000	65,000	65,000	65,000
Equipment Lease - Prin	126,838	128,366	116,900	153,000	153,000	153,000
Equipment Lease - Int.	10,482	8,177	28,000	31,000	31,000	31,000
Debt Service Total	**315,725**	**316,802**	**329,900**	**359,000**	**359,000**	**359,000**
Contingency						
Building Reserve	-	-	398,000	398,000	398,000	398,000
Equipment Reserve	-	-	275,500	275,500	275,500	275,500
Operating Reserve	-	-	350,000	350,000	350,000	350,000
Workers Comp Reserve	-	-	50,000	50,000	50,000	50,000
Contingency	-	-	615,166	874,343	874,343	874,343
Contingency Total	**-**	**-**	**1,688,666**	**1,947,843**	**1,947,843**	**1,947,843**
Total I Total Expenditures	**6,706,503**	**7,361,229**	**10,023,691**	**10,439,186**	**10,439,186**	**10,439,186**
Fire Operations Net Total	**3,838,587**	**4,102,880**	**1,215,733**	**1,433,299**	**1,433,299**	**1,433,299**

Redmond Fire & Rescue	FY 2014/15 Actual	FY 2015/16 Actual	FY 2016/17 Adopted Budget	FY 2017/18 Proposed Budget	FY 2017/18 Approved Budget	FY 2017/18 Adopted Budget
Fire Administration						
Persoı Personnel Services						
Regular Pay	276,223	295,656	307,923	379,750	379,750	379,750
Overtime	-	-	-	-	-	-
Holiday Pay / Vac Buy Back	1,732	7,580	2,228	2,480	2,480	2,480
Employer FICA	16,481	17,661	18,998	23,451	23,451	23,451
Employer Medicare	3,818	4,092	4,443	5,485	5,485	5,485
Employer PERS	41,106	48,984	49,291	71,167	71,167	71,167
Medical Insurance	77,831	88,134	107,238	133,634	133,634	133,634
Employer - Deferred Comp.	3,648	4,895	6,520	6,650	6,650	6,650
Life Insurance	76	106	120	144	144	144
Accidental D&D	21	105	470	564	564	564
Long Term Disability	516	555	1,020	1,224	1,224	1,224
FSA	298	375	390	468	468	468
VEBA	4,310	14,810	5,000	6,000	6,000	6,000
Air Transport Membership	-	-	-	250	250	250
Personnel Services Total	**426,059**	**482,953**	**503,641**	**631,267**	**631,267**	**631,267**
Materials & Services						
Uniforms	263	490	1,015	1,015	1,015	1,015
Office Supplies	8,835	8,786	8,120	8,120	8,120	8,120
Postage	2,381	2,956	2,400	2,400	2,400	2,400
Printing	1,852	1,803	2,000	1,200	1,200	1,200
Election Expenses	3,967	-	1,600	10,000	10,000	10,000
Directors	2,750	2,750	3,250	3,250	3,250	3,250
Consulting	500	-	15,000	28,000	28,000	28,000
Contract Services	25,013	34,882	30,780	28,230	28,230	28,230
IT Contract Service	52,654	75,730	80,987	121,514	121,514	121,514
Water / Sewer	1,506	9,556	6,336	9,000	9,000	9,000
Utility Electric	28,929	27,856	29,273	30,151	30,151	30,151
Utility Propane / Natural Gas	17,829	17,631	26,036	26,036	26,036	26,036
Garbage Collection	4,754	4,604	4,620	4,620	4,620	4,620
Telephone / Cell Phone	14,338	15,851	11,820	11,496	11,496	11,496
IT Software	25,592	25,741	-	-	-	-
IT Hardware	10,608	3,056	19,800	14,000	14,000	14,000
Addressing	1,211	608	1,000	1,000	1,000	1,000
Reserves / Volunteers	898	0	-	-	-	-
Volunteer Scholarships	35,900	51,300	30,000	36,000	36,000	36,000
Audit	17,790	18,900	15,000	15,500	15,500	15,500
Legal	2,045	13,286	15,000	15,000	15,000	15,000
Insurance	53,783	54,632	57,660	63,900	63,900	63,900
Advertising/Publications	1,316	2,053	1,500	2,000	2,000	2,000
Bank Fees	9,404	5,407	6,000	7,000	7,000	7,000
Admin Tuition, Meeting, Travel	13,187	20,587	25,000	28,000	28,000	28,000
Subscrip, Memberships, Lib. Re	10,514	10,791	8,000	9,000	9,000	9,000
Small Tools & Work Equipment	12,529	4,384	6,000	3,000	3,000	3,000
Equipment Rental / Maint	5,667	5,666	5,940	5,940	5,940	5,940
Miscellaneous	545	608	500	500	500	500
Materials & Services Total	**366,558**	**419,915**	**414,637**	**485,872**	**485,872**	**485,872**
Total Expenditures	**792,618**	**902,868**	**918,278**	**1,117,139**	**1,117,139**	**1,117,139**
Fire Administration Net Total	**(792,618)**	**(902,868)**	**(918,278)**	**(1,117,139)**	**(1,117,139)**	**(1,117,139)**

Redmond Fire & Rescue	FY 2014/15 Actual	FY 2015/16 Actual	FY 2016/17 Adopted Budget	FY 2017/18 Proposed Budget	FY 2017/18 Approved Budget	FY 2017/18 Adopted Budget
Fire & Life Safety						
Personnel Services						
Regular Pay	168,777	172,776	174,774	176,811	176,811	176,811
Overtime	-	-	-	-	-	-
Wellness Bonus	-	-	-	-	-	-
Employer FICA	10,386	10,615	10,836	10,962	10,962	10,962
Employer Medicare	2,415	2,468	2,534	2,564	2,564	2,564
Employer PERS	32,942	35,747	36,091	45,227	45,227	45,227
Medical Insurance	32,970	30,125	42,895	44,545	44,545	44,545
Life Insurance	48	48	48	48	48	48
Accidental D&D	13	13	188	188	188	188
Long Term Disability	408	408	408	408	408	408
FSA	39	72	156	156	156	156
VEBA	2,109	8,108	2,000	2,000	2,000	2,000
PEHP/VEBA	360	360	360	360	360	360
Air Transport Membership	-	-	-	90	90	90
Personnel Services Total	**250,467**	**260,739**	**270,290**	**283,359**	**283,359**	**283,359**
Materials & Services						
Uniforms	808	498	900	900	900	900
FLS Tuition, Meeting, Travel	2,163	2,876	4,500	4,500	4,500	4,500
Subscrip, Memberships, Lib. Re	1,593	1,054	1,565	1,700	1,700	1,700
Halloween Community Event	2,672	3,637	3,700	3,700	3,700	3,700
Car Seat Program	4,125	3,667	2,500	3,000	3,000	3,000
Fire Meals	-	-	200	200	200	200
Fire & Life Safety	1,597	1,820	13,800	18,800	18,800	18,800
Materials & Services Total	**12,958**	**13,551**	**27,165**	**32,800**	**32,800**	**32,800**
Total Expenditures	**263,425**	**274,290**	**297,455**	**316,159**	**316,159**	**316,159**
Fire & Life Safety Net Total	**(263,425)**	**(274,290)**	**(297,455)**	**(316,159)**	**(316,159)**	**(316,159)**
Total Expenditures	**7,762,545**	**8,538,387**	**11,239,424**	**11,872,485**	**11,872,485**	**11,872,485**
Net Fund Total	**2,782,545**	**2,925,722**	**-**	**-**	**-**	**-**

Glossary

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

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

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

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

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

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

Board of Directors – Elected body of officials.

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

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

Capital Outlays – Expenditures for the acquisition of capital assets.

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

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

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

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

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

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

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

Fund – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities, that are segregated for the purpose of carrying on specific activities.

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

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

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

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

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

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

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

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

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