Redmond Fire & Rescue

2021/22 Adopted Budget

341 NW Dogwood Avenue
Redmond, OR 97756
(541) 504-5000
www.redmondfireandrescue.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 1, 2020

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, 2020. 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
Carroll Penhollow, President	*June 30, 2023*
Carrol McIntosh	*June 30, 2021*
Ken Kerfoot	*June 30, 2021*
Gary Ollerenshaw	*June 30, 2021*
Craig Unger	*June 30, 2023*

BUDGET COMMITTEE	Term Expires
Evan Dickens	*June 30, 2022*
Sharon Harris	*June 30, 2022*
Richard Hurd	*June 30, 2023*
Jo Anne Sutherland	*June 30, 2023*
Chris Earnest	*June 30, 2024*

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

Ken Kehmna, Fire Chief	Serving since 2018
Jeff Puller, Deputy Fire Chief	Serving since 1998
Jodi Burch, Chief Financial Officer	Serving since 2019
Diane Cox, Human Resources/Office Administrator	Serving since 2013

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.

"We will provide modern and advanced services."

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

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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 ***adopted*** budget for fiscal year (FY) 2021/22. 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.

A year ago, the COVID-19 pandemic changed the worldwide economy in a matter of months with impacts seen to the local economy starting in March 2020. At that time, local residential and commercial construction growth had been strong. However, the uncertainty around statewide closures and rising unemployment claims contributed to a local unemployment rate of 18% in April 2020. In anticipation of potential loss of revenues and increased expenditures, Redmond Fire & Rescue (the District) joined other local governments in proposing a conservative budget for FY 2020/21.

And in addition to the COVID-19 pandemic, the State of Oregon experienced one of the worst fire seasons in our history, burning over 1,000,000 acres and destroying thousands of homes. Redmond Fire & Rescue played a significant role in the response, deploying personnel and equipment all over the state. Though we were fortunate to not suffer a significant incident here in Redmond, we remain well aware of the potential for catastrophic wildfire here in Central Oregon. In light of this, the District will continue to focus on improving our level of preparedness through education, training, community engagement, and the acquisition of specialized equipment to enable us to respond more quickly and efficiently to the wildland environment.

Fortunately, the District continued to see assessed values and property tax collection rates exceed projections despite the pandemic. The real estate development and a steady increase in population makes the City of Redmond one of the fastest growing cities in the state.

And while the true impacts to the economy may not yet be known or felt for years to come, this budget begins the process of bringing District service levels in line with population growth. For the District to accomplish this goal, we must look toward the future, considering population growth and the impact of a larger and even more densely populated response area. The staff at Redmond Fire & Rescue have developed a responsible budget reflective of the well above average economic activity seen in Central Oregon, even while coping with COVID-19. This budget positions Redmond Fire & Rescue to begin getting ahead of anticipated growth and increasing demand.

There are several successes and challenges identified in this ***adopted*** budget.

Successes

- Operating Levy: In May 2020, District voters approved a five-year operating levy at $0.27 per thousand of assessed property value to sustain operations. These funds allow the District to maintain current service levels for at least the next four years.

- Capital Outlay: During FY 2020/21, the District made various capital purchases, especially medical devices. Items purchased include two new LifePak15s, which is a monitor/defibrillator, a gurney autoloader, and a simulation software system that mimics real monitors and defibrillators to improve medical training. The District also purchased a door entry prop for training and rescue tools. The current budget includes even more funds for large capital purchases, mostly related to firefighting activities, as discussed on page 83.

- Labor Negotiations: The District and the Firefighters Association, Local 3650, successfully negotiated four-year collective bargaining agreements (CBAs) representing approximately 90% of District staff from the rank of Battalion Chief to EMT. The District and Local 3650 maintain a separate CBA for each bargaining unit, Battalion Chief, Suppression, and EMS. The CBAs expire on June 30, 2024.

- Increased Firefighter Staffing: Strong property tax growth in FY 2020/21 allowed the District to increase its workforce of 59 employees to 62 employees with the addition of three new firefighter/paramedic positions. These new employees successfully completed an eight-week academy ran by the training captains of Fire & Rescue and EMS. Also in attendance at the academy were three other firefighter/paramedics, two paramedics, and one EMT who were hired at the same time to fill vacant positions.

Challenges

- Increasing Call Volume: Over the past seven years, the calls for service have increased by over 40% from about 4,400 calls in 2013 to nearly 6,300 calls in 2020, with medical emergencies accounting for approximately 75%-80% of all responses. During this same time period, the City of Redmond's population increased only 21% from 26,590 to 32,215. However, Deschutes County faced some of the state's fastest growth in its 65 and over population. The County saw an increase of about 28% between 2010 and 2016. This correlates to an increased demand for services which stresses our ability to make sure every medical emergency gets the fast, effective response our community deserves.

Challenges *(continued)*

- Capital Improvements, Apparatus & Facility Replacement: In order 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 in place to ensure the best possible costing and longest practical service life, a single ambulance costs over $250,000, while fire engines are over twice that and ladder trucks even more. In addition, as the population of the District grows, so does the need for additional fire stations to effectively serve all areas. Station construction will likely require a voter-approved bond due to their cost.

- Personnel Costs (Medical Insurance and PERS): The District continues to face increases in our 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. However, the District was fortunate this year to see PERS rate increases not as high as originally projected and to see no premium increase on medical insurance.

- Succession Planning: in the past two years, Redmond Fire & Rescue has seen a significant turnover in personnel and a near 100% turnover in leadership positions at the rank of Battalion Chief and above. As the District's workforce continues to age, and growing percentage nears retirement eligibility. Properly managing the impact of this type of change will require focused efforts to recruit new personnel and maintain a balance that minimizes simultaneous departure of large numbers of personnel.

- Property Tax Revenues: The District's largest 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 passage of the five-year operating levy provides much needed financial support by increasing total property tax revenues by 15%, but the levy expires and must be renewed by voters.

- Urban Renewal Districts: In FY 2021/22, the City of Redmond continues its plans for a new Urban Renewal District (URD) in southern Redmond. Revenues raised by the URD would be matched with state and federal dollars to improve the safety and mobility of south Highway 97. The District fully supports improving vehicular and pedestrian safety along the corridor, but URDs do reduce property tax revenues available to the District while they are in effect. The financial impact to the District of the proposed URD is currently unknown, however the existing downtown URD results in the diversion of over $350,000 of District property tax revenues to the downtown URD each year.

Challenges *(continued)*

- Levy Renewal: Fortunately, in May 2020, District voters overwhelmingly supported a five-year local option levy. The funds provided by this levy allow Redmond Fire & Rescue to maintain current operations and fill positions left vacant due to economic uncertainties at the time. The District is thankful for the community's support and will continue to ensure funds are expended in a transparent and sustainable manner. The FY 2021/22 budget includes property tax revenues for the second year of the levy. The District intends to bring a renewal operating levy to the voters before expiration of the current levy.

- COVID-19:
  a. Economic Impacts: As stated above, the long-lasting impacts of COVID-19 are unknown, but could impact resources for years to come.
  b. Operational Impacts: As with nearly every other industry, the impacts of COVID-19 on the delivery of service have been felt throughout the District. Time on task for emergency medical response was impacted due to the donning and doffing of additional protective equipment, enhanced decontamination procedures for personnel and equipment and even simple changes to the daily flow of work within the station. Administrative offices remain closed and impede our ability to interact face to face with members of the community on routine business matters.
  c. Management Impacts: Though leadership intended to update the District's Strategic Plan, the challenge of generating the desired level of community engagement proved to be more difficult than originally anticipated. The District looks to update the Strategic Plan in the coming fiscal year.

Opportunities

Despite the challenges, Redmond Fire & Rescue sees tremendous opportunity ahead. New partnerships and the opportunity to engage with a diverse group of stakeholders while addressing the impacts of COVID-19 has built new friendships and strengthened existing relationships with partner agencies. As we emerge from the pandemic, we look forward to working with our new colleagues on creative ways to serve the community.

Additionally, Redmond Fire & Rescue is building a plan to meet the increasing call volume and workload through the addition of key personnel and critical equipment. The District has made grant applications to the Federal Emergency Management Agency (FEMA) for the addition of nine (9) firefighter positions and the replacement of our self-contained breathing apparatus. If the District is successful and awarded either of these two grants, it will free up financial resources to address other critical needs, equipment purchases, and deferred maintenance.

Additional analysis of the District's key economic factors and assumptions, revenues, and expenditures can be found within the Budget Overview beginning on page 35.

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 adopted budget includes the impact of any supplemental budgets and budget adjustments approved throughout the year.

Budget Summary

The 2021/22 fiscal year budget is organized into the following Funds and Cost Centers:

General Fund

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

Capital Projects Fund

(*no cost centers*)

This budget has been prepared based on our permanent tax rate of $1.7542 per $1,000 of taxable assessed value and the second year of a five-year operating levy at a tax rate of $0.2700 per $1,000 of taxable assessed value. The ***adopted*** FY 2021/22 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.

Budget Summary *(continued)*

Below are two charts comparing the adopted FY 2020/21 budget appropriations, including the impacts of any supplemental budgets and budget adjustments throughout the year, with the ***adopted*** FY 2021/22 budget. The first chart presents the data by fund with the second expenditure category.

Budget Summary (By Fund & Cost Center)				
Appropriations		**Adopted Budget FY2020/21**	**Adopted Budget FY2021/22**	**Increase / (Decrease)**
General Fund				
Administration	$	1,091,326	1,176,240	84,914
Fire & Rescue Operations		7,152,036	7,118,305	(33,731)
Fire & Rescue Training		322,150	368,570	46,420
EMS Operations		1,557,544	1,593,911	36,367
Fire & Life Safety		345,030	370,694	25,664
Facilities, Vehicles & Equipment		581,940	659,292	77,352
Non-Departmental		3,594,817	4,576,204	981,387
	$	**14,644,843**	**15,863,216**	**1,218,373**
Capital Projects Fund	**$**	**1,123,710**	**1,925,000**	**801,290**
Total Appropriations	**$**	**15,768,553**	**17,788,216**	**2,019,663**

Budget Summary (By Expenditure Category)				
Expenditures		**Adopted Budget FY2020/21**	**Adopted Budget FY2021/22**	**Increase / (Decrease)**
Personnel Services	$	9,449,186	9,556,570	107,384
Materials & Services		1,600,840	1,730,442	129,602
Capital Outlay		223,710	1,075,000	851,290
Debt Service		393,480	435,651	42,171
Interfund Transfers Out		661,260	493,917	(167,343)
Contingency		2,440,077	3,596,636	1,156,559
Unappropriated Fund Balance / Reserve		1,000,000	900,000	(100,000)
Total Expenditures	**$**	**15,768,553**	**17,788,216**	**2,019,663**

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 $11,722,663, an increase of $279,157, or about 2.4% from the prior year. This increase is primarily due to the addition of three new firefighter/paramedics in FY 2020/21 and general cost increases. Overall, the appropriations by cost center are relatively consistent with the prior year.

Budget Summary *(continued)*

Total budget appropriations for all funds are $17,788,216 which is an increase of $2,019,663 or 12.8% over the prior year budget. This increase is primarily due to the planned increase of contingency funds, which accounts for over half of the increase at $1,156,559, and the planned purchase of capital expenditures described in more detail on page 85.

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 29. The District plans to update its strategic plan this year as well as perform a comprehensive assessment of our facilities and equipment.

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 27. 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.

Ken Kehmna

Fire Chief / Budget Officer

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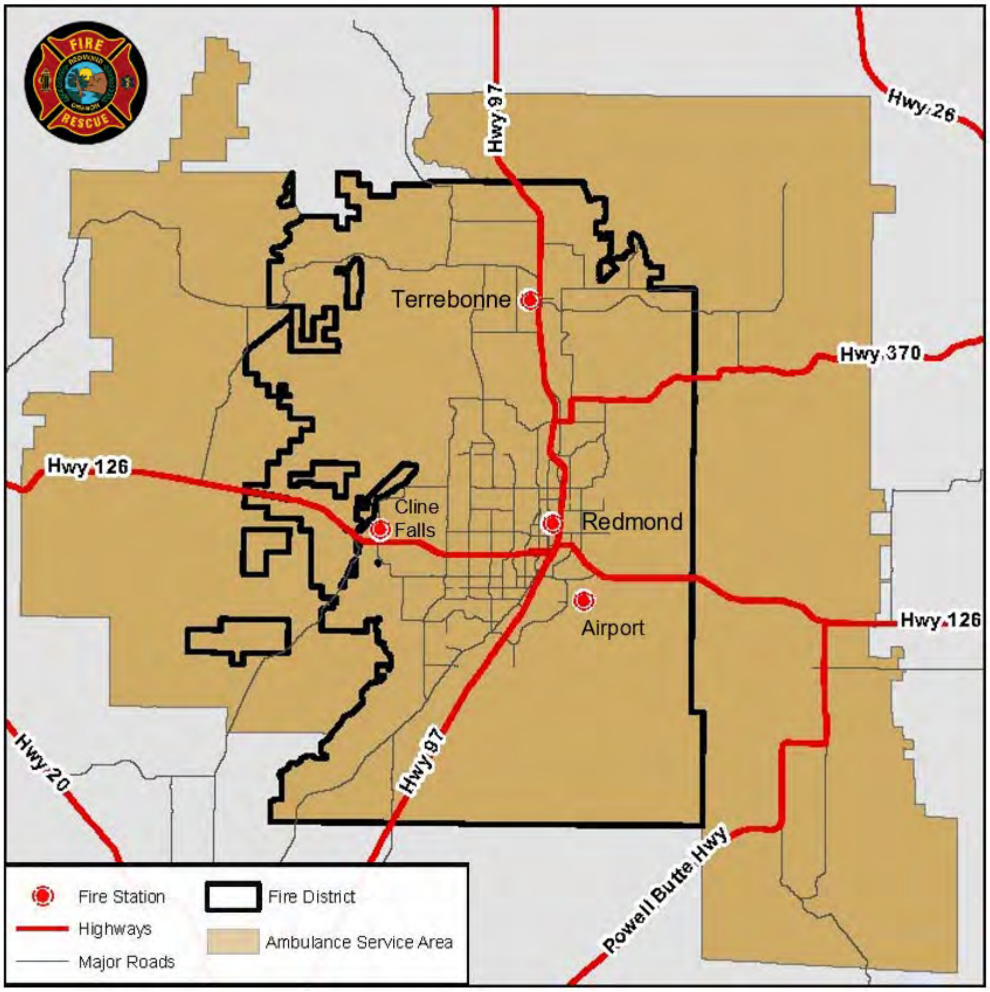
District Overview

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 123 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 30,000 residents with projections to reach 52,000 by 2043. The average annual population growth over the past three years has been about 4.5%. 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			
	2018	**2019**	**2020**
Deschutes County*	188,980	193,000	197,015
City of Redmond*	29,190	30,600	32,215
Source: *Portland State University - Center of Population and Census			

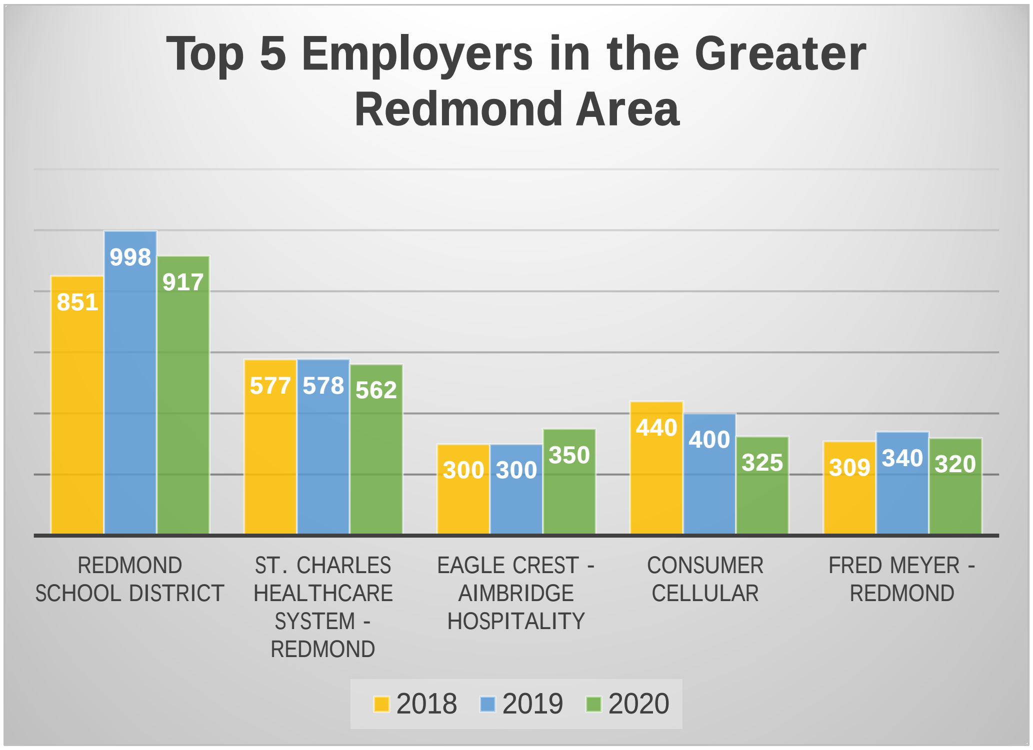
Area Amenities

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 manufacturing employment growing by more than 88% from 2010 – 2019 which is over four times the statewide average over the same period of time. The large and small primary employers include medical device manufacturing; precision metals manufacturing and fabrication; food manufacturing and distribution; machinery repair, sales, and distribution; clean technology; medical claims processing and call center facilities.



Source: Redmond Economic Development Inc.

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 penetrates into Northern California to the south, and Highway 20/26 which originates on the Pacific Ocean and terminates at the Atlantic Ocean. Other systems in the region include the Burlington Northern Santa Fe Railway, six major airlines operating out of Roberts Field airport, Cascades East Transit regional public transportation service and various truck lines.

City of Redmond

Top 10 Taxpayers

Source: Deschutes Co. Assessor's Office

SKYWEST AIRLINES

PCC STRUCTURALS INC

WAL-MART STORES INC

PACIFICORP (PP&L)

HORIZON AIR INDUSTRIES INC

CASCADE NATURAL GAS CORP

FRED MEYER STORES INC

PC REDMOND LLC

LOWES HIW INC

MADRONA REDMOND LLC ET AL



Deschutes County

Top 10 Taxpayers

Source: Deschutes Co. Assessor's Office

PACIFICORP (PP&L)

TDS BAJA BROADBAND LLC

CASCADE NATURAL GAS CORP

GAS TRANSMISSION NORTHWEST CORP

CENTURYLINK PROPERTY TAX

TOUCHMARK AT MT BACHELOR VILLAGE

SUTERRA LLC

CVSC LLC

DESCHUTES BREWERY INC

BEND RESEARCH INC

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Organization & Services

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 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

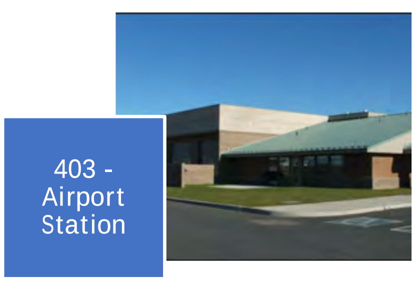
Personnel and Stations

The District has a total full-time employee (FTE) count of 62. 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) with a small pool of part-time EMTs.

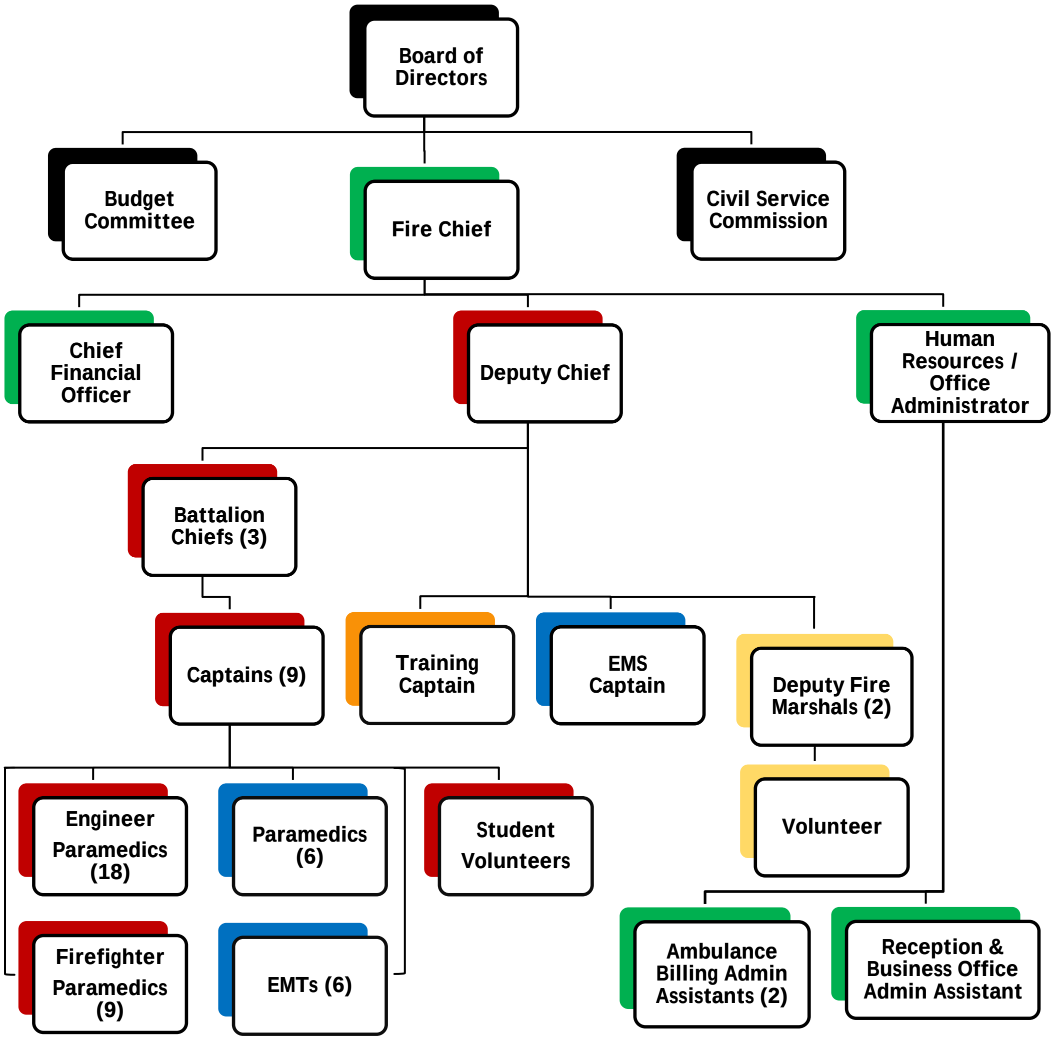
In addition, the District has up to six Student Volunteers each year. These prospective students go through an application process and then a thorough background evaluation. Student Volunteers receive no compensation for their time spent at the District, but they do receive a scholarship to cover tuition and books necessary for the attainment of their studies in Fire Science or Paramedicine at Central Oregon Community College. The scholarship requires a minimum GPA of 3.0, task performance objectives and numerous volunteer hours to the District. Student Volunteers work alongside career firefighters to gain experience and practical skills.

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.



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 eliminate fire deaths and injuries through effective public education programs and information. Some District programs are listed below. However, many of the programs such as firefighters are our friends and car seat installations were paused during the past year to follow the governor's orders on social distancing.

Firefighters are our Friends - Preschool/Kindergarten

Goal: The goal is to reduce fear in small children of firefighters in firefighter gear and reiterate to children that firefighters can be trusted.

Activity: Staff go into classrooms, provide education, and dress in firefighter gear. Children are observed at the final stages of the program to see if they are uncomfortable as the firefighter is donning gear and if they will interact with the firefighter. The addition of the firefighter paper dolls and the silly sounds of the air pack have been a great success. Preschoolers have been kept engaged for up to 60 minutes at a time and children have shown to be very comfortable interacting with the firefighter in gear.

Matches and Lighters are Tools not Toys - 1st Grade

Goal: The goal is to reduce the number of children who misuse fire and reduce the number of children who are burned or die from the misuse of fire by youth.

Activity: This program instructs children to tell an adult if they find matches and lighters in an unsafe location and provides education on the differences between tools and toys. Since implementing this program, the District has seen a reduction of cases in the JFS program for this age group and older.

Juvenile Fire Setters (JFS)

Goal: Upon completion of the program the youth will not misuse fire again.

Activity: 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. The District has had one case of recidivism in 13 years.

Building Inspections

Goal: To increase safety through review of existing properties, new construction, and assembly permits for compliance with applicable fire and life safety codes.

Activity: Manage the Compliance Engine program that has been implemented to help businesses maintain existing fire and life safety systems. Also inspect private hydrants and water mains.

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 training captains 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 TargetSolutions. New employees of Redmond Fire & Rescue begin their careers with an academy. The academies range from two to eight weeks depending on their 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.

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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

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 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. In addition to monthly reporting, a rolling 5-year projection of the District's future financials is also maintained 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 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 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 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 current Strategic Plan was approved for years 2016-2018, yet continues to be in use. The District intended to update the Strategic Plan in the prior fiscal year, however, it did not occur. The social distancing requirements essentially eliminated the public involvement that is critical to develop an effective Strategic Plan that meets the needs of the community. The District has budgeted funds for a strategic plan consultant in the current fiscal year.

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

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

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

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

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

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

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.

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 85), a Strategic Plan for future facilities and staffing (see page 29) 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 (this assists in accomplishing our strategic goals – especially Strategic Goal #3). 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 5.0% increase in FY 2022/23, a 4.0% increase in FY 2023/24 and a 3.0% increase in FY 2024/25. The District has seen increases around 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 stabilized around $2,100,000 annually. The projection assumes a modest 1% increase in each of the following years.

Contract Services: Airport – Since most costs charged to the City of Redmond are payroll, the increase for each year is projected at 3.4%, 3.75% and 3.4%. The larger increase in FY 2023/24 is related to the increase in PERS explained below.

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, all wage increases are assumed at 3% each fiscal year. This increase encompasses planned cost of living increases, as well as step increases. The District has many recently hired/promoted employees with steps available in their positions. Additionally, medical insurance is assumed at a 5% increase each year, which is the average increase seen by the District. PERS includes an increase of 7.5% in FY 2023/24 which is consistent with projections currently available from PERS.

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 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 $400,000 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 for 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 $450,000 per year.

Three Year Projected Financials

ALL FUNDS	Adopted Budget FY 2021/22	Projected Budget 2022/23	Projected Budget 2023/24	Projected Budget 2024/25
Revenues				
Property Taxes	9,120,000	9,576,000	9,959,040	10,257,811
Ambulance Billings	2,200,000	2,222,000	2,244,220	2,266,662
Contract Services - Airport	643,979	665,874	690,845	714,333
Other	222,601	222,601	222,601	222,601
Investment Earnings	30,000	30,000	30,000	30,000
Bond / Note Sale	420,000	-	-	-
Interfund Transfers In	493,917	450,000	450,000	450,000
Total Resources	**13,130,497**	**13,166,475**	**13,596,706**	**13,941,408**
Expenditures				
Personnel Services	9,556,570	9,879,373	10,257,905	10,589,026
Materials & Services	1,730,442	1,747,746	1,765,224	1,782,876
Capital Outlay	1,075,000	400,000	400,000	400,000
Debt Service	435,651	436,537	432,043	315,644
Interfund Transfers Out	493,917	450,000	450,000	450,000
Contingency	3,596,636	3,596,636	3,596,636	3,596,636
Unappropriated Fund Balance / Reserve	900,000	900,000	900,000	900,000
Total Expenditures	**17,788,216**	**17,410,292**	**17,801,808**	**18,034,183**
Excess or Deficiency	(4,657,719)	(4,243,817)	(4,205,103)	(4,092,775)
Plus: Contingency/Reserves	4,496,636	4,496,636	4,496,636	4,496,636
Total Excess / (Deficiency)	**(161,083)**	**252,819**	**291,533**	**403,861**
Changes in Fund Balance				
Beginning Fund Balance	4,657,719	4,496,636	4,749,455	5,040,988
Revenues Over/(Under) Expenditures	(161,083)	252,819	291,533	403,861
Ending Fund Balance	**4,496,636**	**4,749,455**	**5,040,988**	**5,444,850**

Analysis

The District's financial situation has improved significantly from the prior year due to the passage of the five-year operating levy and strong growth in assessed value. However, the District will continue to practice ongoing frugality to ensure sufficient funds are available to fund operations, especially if the levy is not renewed by voters. For this reason, assumptions for this projection were kept at a conservative level and can always vary. In addition, the District typically underspends budgeted expenditures by 3-5% each year for budgeted savings of approximately $300,000 - $500,000. When the District has a budget surplus, it allows the District the ability to invest in capital purchases and increase staffing levels to meet increasing calls for service.

Budget Overview

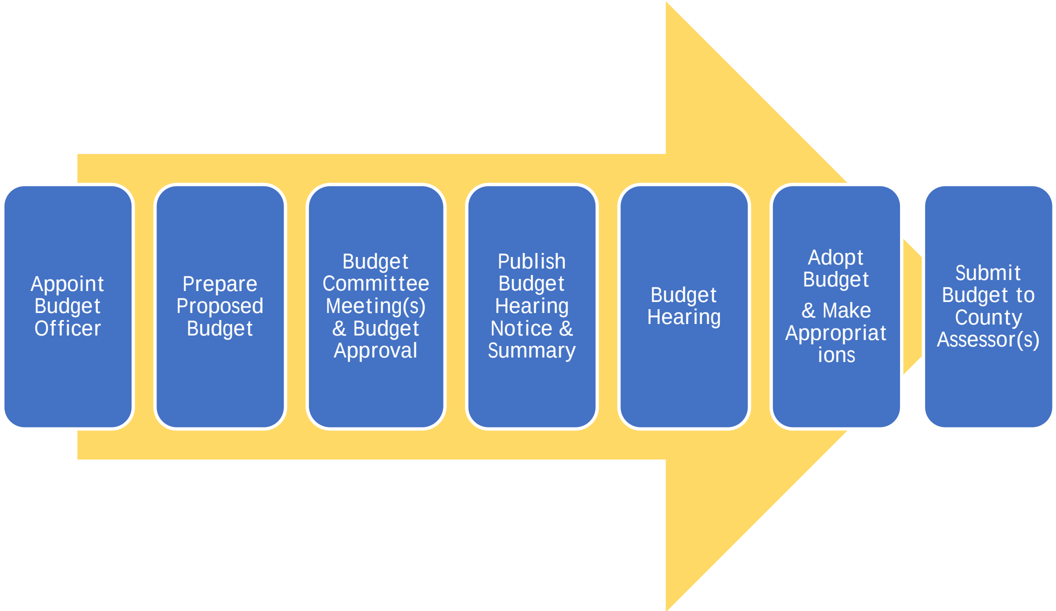
Budget Process

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 and human resources/office administrator). Budget meetings are held with battalion chiefs and the training captains of fire & rescue and EMS. Input 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.



Budget Objectives & Calendar

Below are the District's objectives for the 2021/22 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, visitors and our protection areas
- To collaboratively create the budget
- Maintain current services/staffing levels and expand as resources allow
- Ensure a transparent process

Below is the District's budget calendar for the 2021/22 fiscal year.

Date	Action
March/April 2021	Staff Budget Meetings/Discussions
May 7, 2021	Publish Public Notice of Budget Committee Meetings (1st Publication)
May 12, 2021	Publish Public Notice of Budget Committee Meetings (2nd Publication)
May 12, 2021	Deliver proposed budget document to budget committee on or before
May 19, 2021	Budget Committee Meeting #1
May 21, 2021	Budget Committee Meeting #2 (if needed)
June 9, 2021	Publish Form LB-1: Summary Budget & Notice of Public Hearing
June 16, 2021	District Board Meeting, Public Hearing
July 15, 2021	File Form LB-50 with County Assessor(s)
September 30, 2021	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.

The District has appropriated and adopted two funds, all of which are considered "governmental" and include the General Fund and the Capital Projects 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

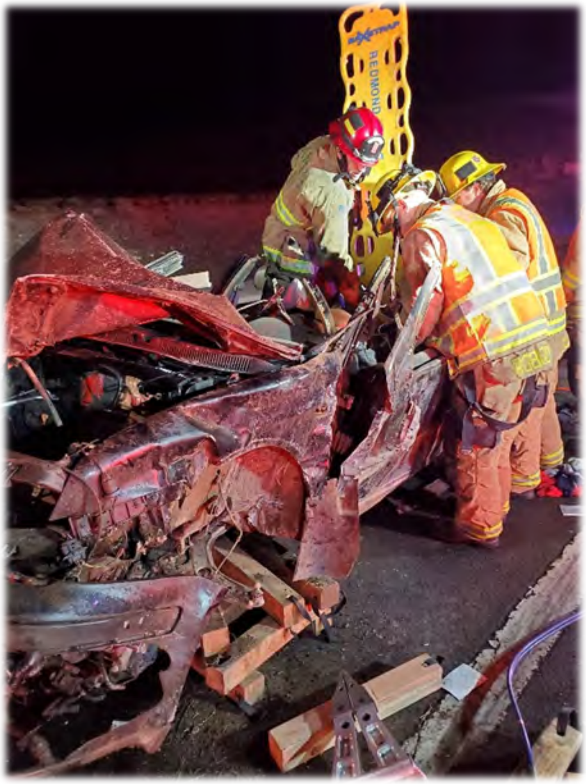
The capital project fund accounts for all the District's capital outlay expenditures. Capital outlays are items considered fixed assets or tangible goods that are typically expected to last more than three years and cost over $5,000.

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.

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. In FY 2020/21 one additional cost center within the General Fund, Fire & Rescue Training, was created bringing the total cost centers to seven.

However, in FY 2019/20 year three additional cost centers were created, which increased the total number of cost centers from three to six, and an additional fund was created, which brought the total number of funds to two. The purpose of the restructure was to bring more transparency to the operational costs of the Fire & Rescue and EMS programs and to isolate and reserve for large expenditures such as debt service, capital outlay and contingency. Since the structural changes were recent, many 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 7.0%. The 7.0% increase is derived from a 3.0% on existing properties (via the Oregon Constitution, Measure 50) and an estimated 4.0% from new construction in 2020. The AV is not negatively impacted by COVID-19.

- Property Taxes – Operating Levy: With the passage of the voter approved five-year operating levy brings an additional $1.2 million to the District each year. The District must utilize these funds wisely and in a sustainable manner so that in the event the levy is not renewed, the District can minimize the impacts to operations. The operating levy revenues are also critical in helping the District continue operations throughout the COVID-19 pandemic.

- Economic Condition: Throughout most of FY 2019/20, the local, regional and national economies were thriving, then the COVID-19 pandemic changed the worldwide economy in a matter of months. And while Central Oregon has experienced significant unemployment and economic upheaval, much of Central Oregon has seen above average economic activity despite COVID-19. The region has seen double digit growth in development activity (around 20%); steady population growth (4.5%); and substantial investment activity from the traded sector of jobs and economic development. Central Oregon and Redmond are very desirable and the District's budget is aligned to stay ahead of managing that growth and demand.

- 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)*

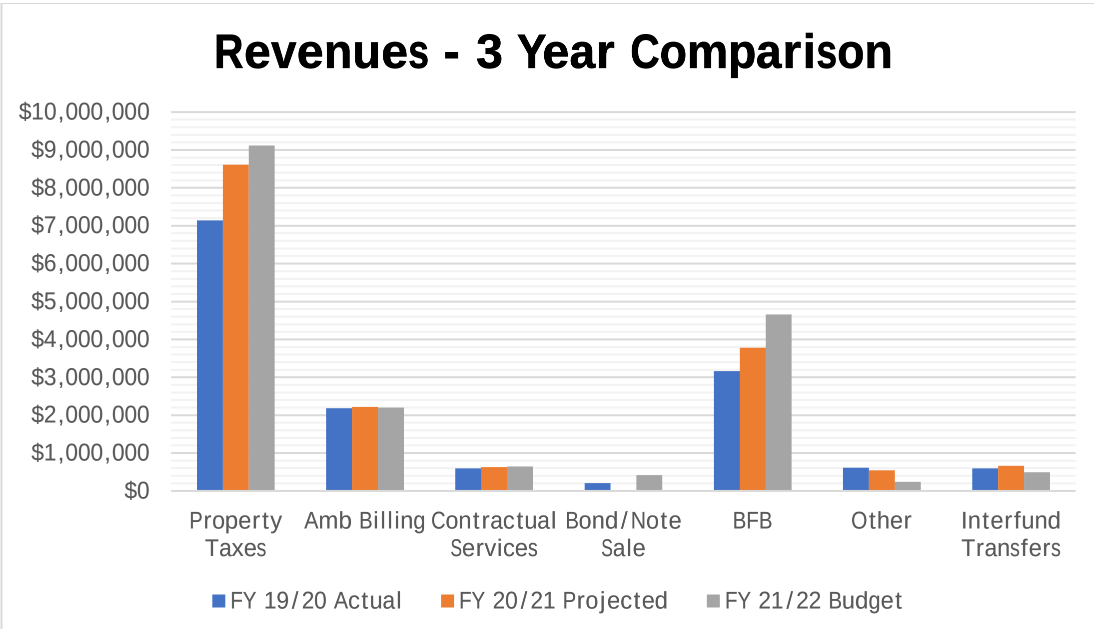
- PERS: PERS rates are set by the Oregon PERS Board and are effective for two fiscal years. The FY 2021/22 - FY 2022/23 employer contribution rate to the Public Employee Retirement System (PERS) is on average 22.50% of an employee salary (26.57% = Tier 1/2, 17.26% = Oregon Public Service Retirement Plan (OPSRP) General Service, 21.62% = OPSRP Police/Fire). On average these rates were about the same as the prior year as the increase in OPSRP rates largely offset the reduction in Tier 1/2 rates. Indications (PERS actuarial reports and presentations) are that rates are likely to increase for FY 2023/24 - FY 2024/25 and then stabilize. 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.

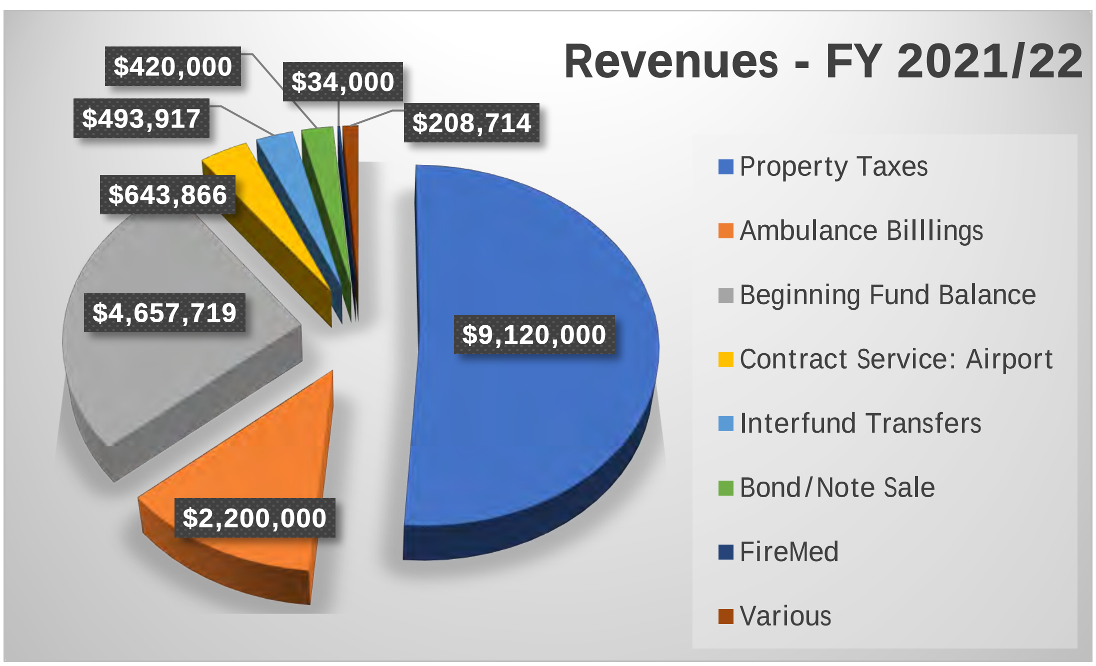
- Efficiency: Taxpayers will continue to expect the District to operate within its means and wisely utilize revenues raised by the five-year operating levy. The community expects transparency, effective and efficient delivery of key services, and a focus of our efforts on preserving qualify of life.

Revenues

District resources include property taxes, ambulance billings, contractual services, FireMed subscriptions and other sources.

Below is a comparison and breakdown of the FY 2021/22 resources, which total $17,788,216. More information on the major revenues of property taxes, ambulance billing, contracted services and beginning fund balance follow.





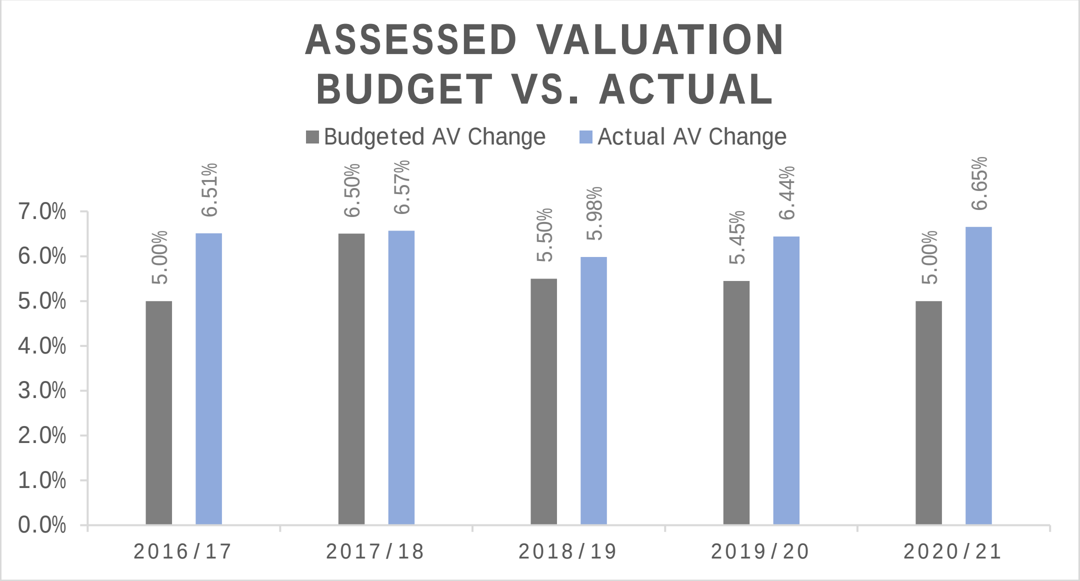
Property Taxes

Property taxes are the District's main source of income. The FY 2021/22 budget is projecting a 7.00% increase in total Assessed Valuation (AV) from the previous fiscal year, with a 95.5% collection rate. The projected property taxes to be received in FY 2021/22 from the District's permanent rate are $7,912,000, which includes prior year taxes and interest of $66,000, while the local operating levy is expected to raise an additional $1,208,000. Prior year taxes are those that were assessed in a prior year but collected in the current year.

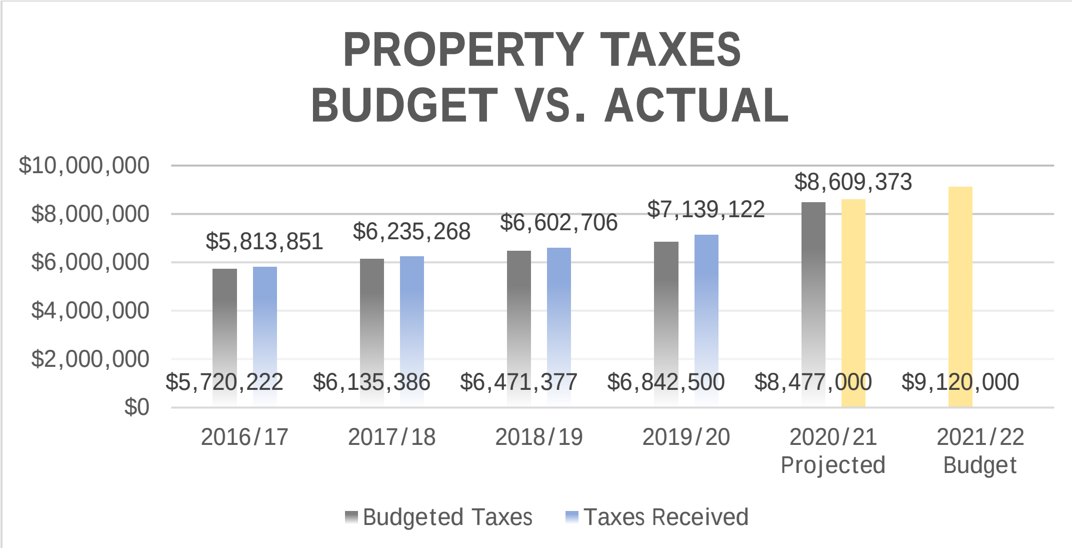
In FY 2021/22, the budget levies the full permanent tax rate of $1.7542 per $1,000 of assessed value, as well as the second year of the five-year general operating levy in the amount of $0.27 per $1,000 of assessed value. In May 2020, voters approved a new five-year local option levy at a rate of up to $0.27 per $1,000 of assessed value beginning July 1, 2020. Combined, the permanent and levy rates equal $2.0242 per $1,000 of assessed value.

The county assessor determines the assessed value of the property as of January (January 1, 2021 for FY 2021/22 property taxes) each year, bills and collects the taxes and remits collections to the District. Taxes for FY 2021/22 will be billed by late October 2021 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 95.5% is consistent with the average collection rate over the past five years, including the prior year during the COVID-19 pandemic.

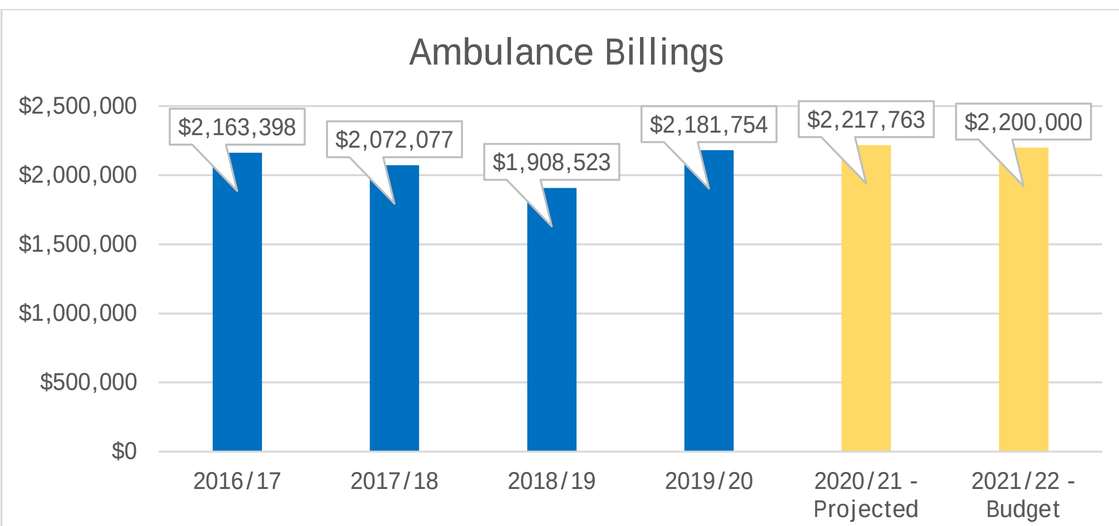


Property Taxes *(continued)*



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 and after years of significant growth, revenues have stabilized at around $2million annually. The FY 2021/22 budget is projecting that revenues will remain consistent with collections seen in recent years at $2,200,000.



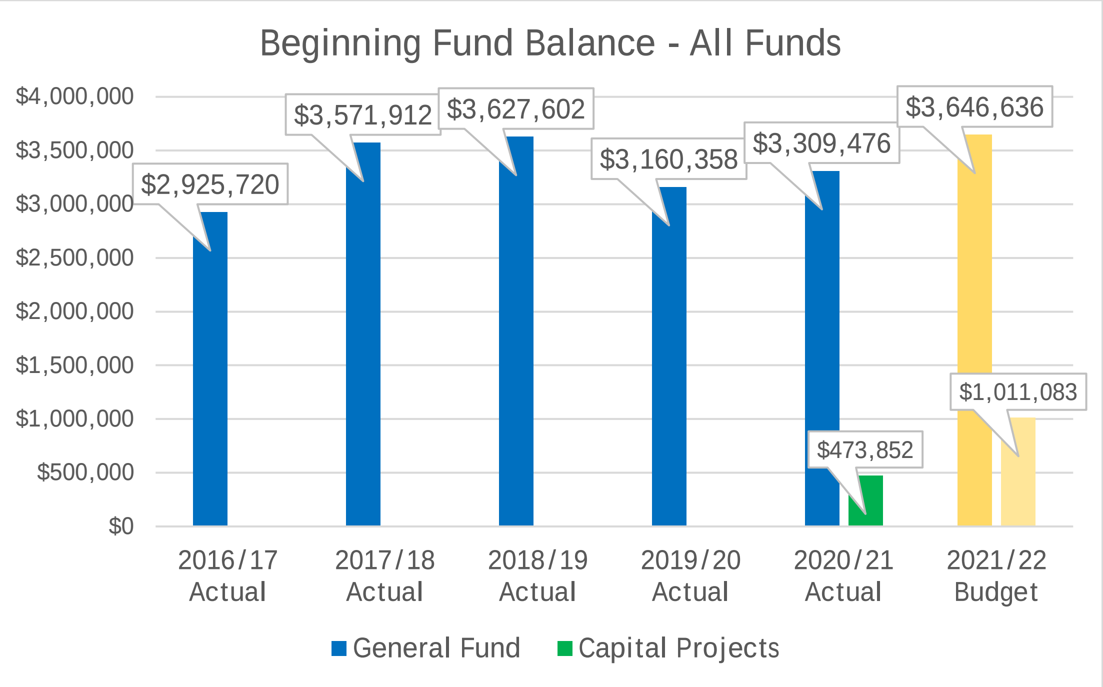
Contractual Services - City of Redmond Airport

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 Airport will reimburse the District for three firefighters and associated training fees. The budgeted revenue for FY 2021/22 is $643,866.

Beginning Fund Balance

The beginning fund balance 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 2021/22, the combined budgeted beginning fund balance is $4,657,719, a 23% increase from the actual FY 2020/21 amount of $3,783,328. This majority of the increase is due to the planned growth of the reserves in the Capital Projects fund. The General Fund beginning fund balance grew mostly due to anticipated expenditures being less than budgeted as well as one position in Fire & Life Safety remaining vacant throughout the year.



Redmond Fire & Rescue

Ground Emergency Medical Transport (GEMT)

The FY 2021/22 budget includes $85,000 in revenues related to the GEMT supplemental payment program. The supplemental payments 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).

In addition, the District has budgeted for an offsetting expense of $17,000 for the approximately 20% State fee required for participation in the GEMT program.

Grants

The District makes every attempt to obtain grant funding to support operations and capital needs. During FY 2020/21, over $100,000 in Coronavirus Relief Funds (CRF) were received to offset additional personnel, materials and equipment necessary to respond to the pandemic. No additional CRF monies have been budgeted in this fiscal year, yet the District will apply for funds as they are available and as qualifying costs are incurred.

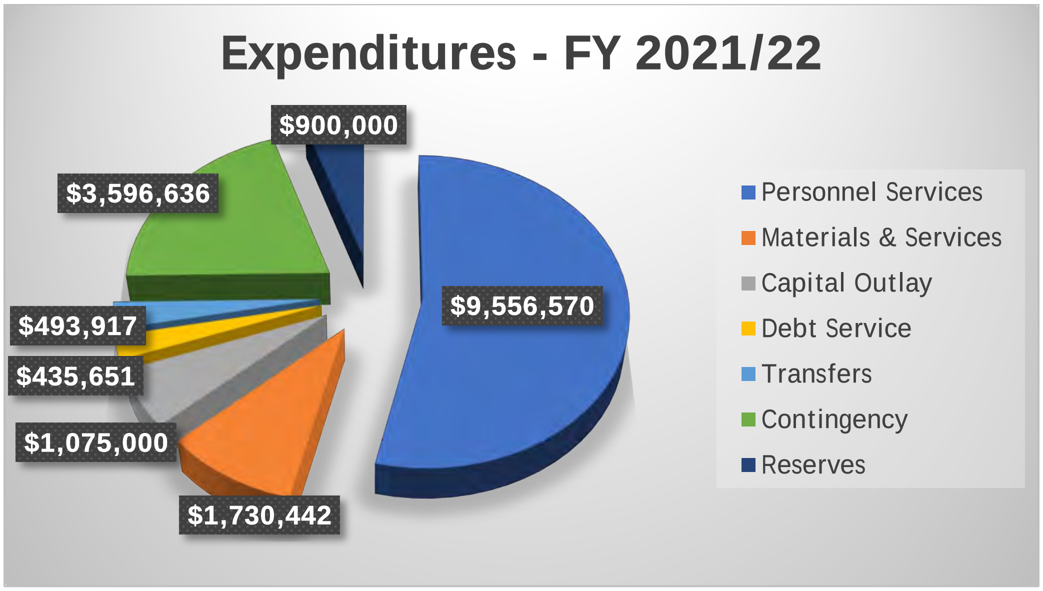
In FY 2020/21, the District applied for, but was unsuccessful at, two FEMA grants for equipment and personnel. After extensive reviews, the applications were resubmitted in the current FEMA award cycle with awards expected to be announced sometime in summer 2021. The $500,000 Assistance to Firefighters Grant (AFG) request is for a complete replacement of existing self-contained breathing apparatus (SCBAs), rapid intervention team (RIT) packs and compressor fill station. The Staffing for Adequate Fire and Emergency Response (SAFER) grant is for nine new firefighters paid at 100% for three years and totals over $1million. As the awards have not yet been announced, no FEMA grant revenues have been budgeted.

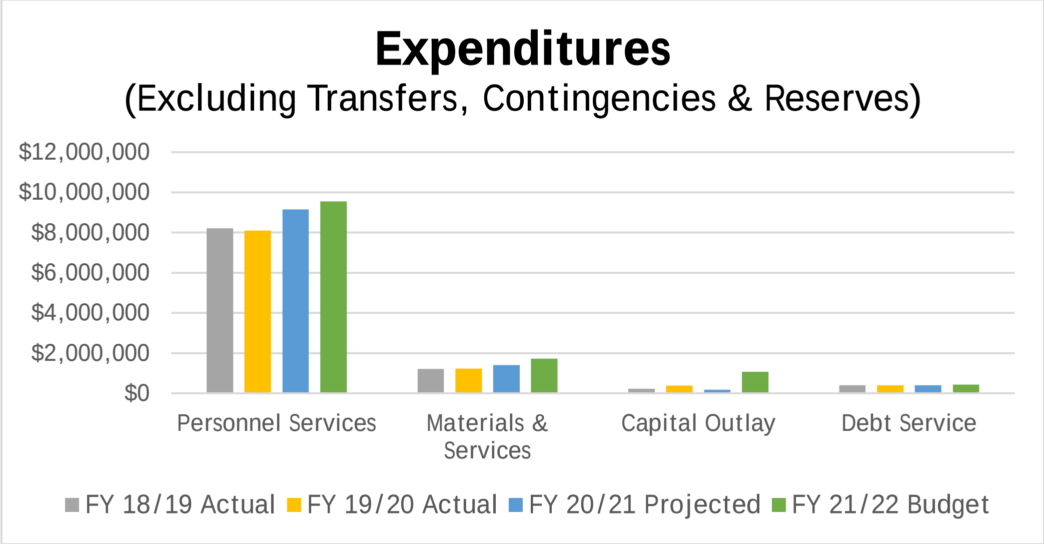
Expenditures

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 2021/22 expenditures, which total $17,788,216, including contingencies and reserves, are included below. Further information on the categories follows.





Personnel Services

Personnel Services is the largest expenditure for the FY 2021/22 budget and includes 62 full time equivalent (FTE) employees. Total FTE counts are consistent with the budgeted positions from prior years when accounting for the addition of three new firefighter/paramedic positions added midway through FY 2020/21. Costs continue to rise to a projected $9,556,570, which accounts for over 80% of the total operating budget.

Staffing changes of note are:

- The Training and EMS divisions are now staffed by two represented Captains working a 40 hour schedule. Previously the two FTEs had been staffed by the EMS Division Chief position, which was eliminated in FY 2020/21 and a Battalion Chief of Training that was vacated late in FY 2019/20. The staffing restructure results in no additional FTEs.

- The Fire & Life Safety Division includes two FTEs, however only one position was occupied in FY 2020/21. The District intends to fill the vacant position soon.

- In February 2021, the District added three firefighter/paramedic positions bringing the total number of firefighters from six to nine. This budget retains the addition of the three suppression staff with a reduction in budgeted overtime as the additional staff are expected to reduce overtime costs.

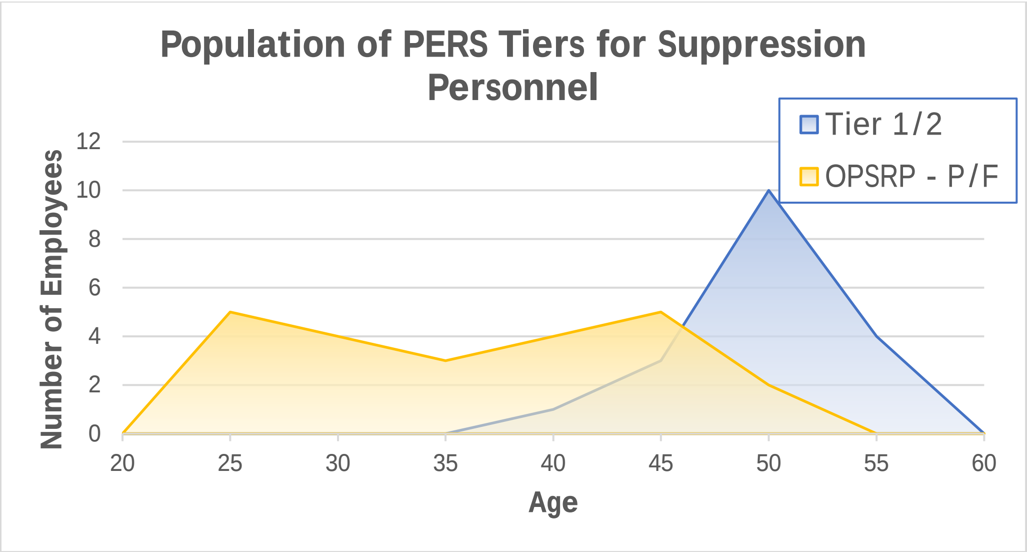
The chart below lists total FTE counts over the past few years.

Position	FY 2019/20 Actual	FY 2020/21 Budget	FY 2020/21 Actual	FY 2021/22 Budget
Fire Chief	1	1	1	1
Deputy Fire Chief	1	1	1	1
Finance Manager/CFO	1	1	1	1
HR/Office Administrator	1	1	1	1
EMS Division Chief	1	1	0	0
FL&S Division Chief	0	1	0	0
Battalion Chief	3	3	3	3
Deputy Fire Marshal	1	1	1	2
Captains – 56hr	9	9	9	9
Captains – 40hr	0	1	2	2
Project Specialist	.4	.2	.2	0
Engineer/Paramedic	18	18	18	18
Firefighter/Paramedic	6	6	9	9
Paramedic	6	6	6	6
Emergency Medical Tech	6	6	6	6
Admin Assistant	3	3	3	3
Total	57.4	59.2	61.2	62.0

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.

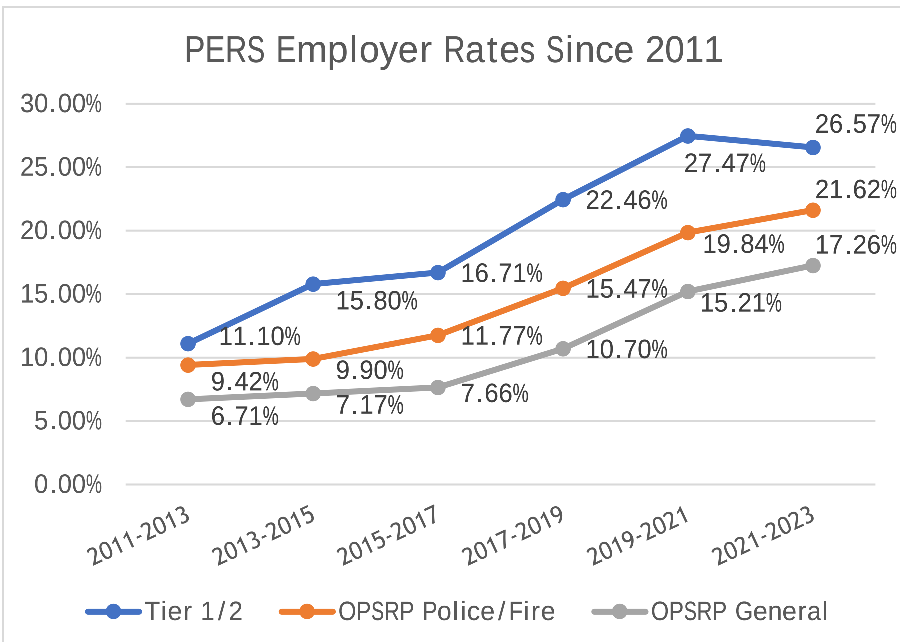
The chart below demonstrates the current ages and PERS classifications of Fire & Rescue suppression personnel from Battalion Chiefs to Firefighters. Currently, there are a total of 41 FTE with the number of OPSRP employees slightly outnumbering the Tier 1/2 employees. The chart can be read as there are 10 Tier 1/2 suppression employees between the ages of 45 and 50, who are approaching retirement eligibility. This means that that the District will likely see over 25% of the current Fire & Rescue suppression workforce retiring within the next 5 years.



Personnel Services *(continued)*

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

- **PERS:** Contributions are the money given to the retirement system to fund a member's benefits. Indications (PERS actuarial reports and presentations) are that rates are likely to stabilize for a few years. Changes to PERS rates are factored into the District's five-year financial forecast to help ensure services can be maintained over the long-term planning horizon. Contributions are made on subject salary and compromised of the following two contribution rates:
  - **Member Contributions**: The first calculation is a flat 6% of subject salary contributed to the Individual Account Program of each employee. Depending on the position, the 6% is paid by the District or by the employee.
  - **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, however the District will see a slight decrease on the Tier 1/2 rate in the upcoming biennium. The total PERS contribution budgeted for FY 2021/22 is $1,658,850.



Redmond Fire & Rescue

Personnel Services *(continued)*

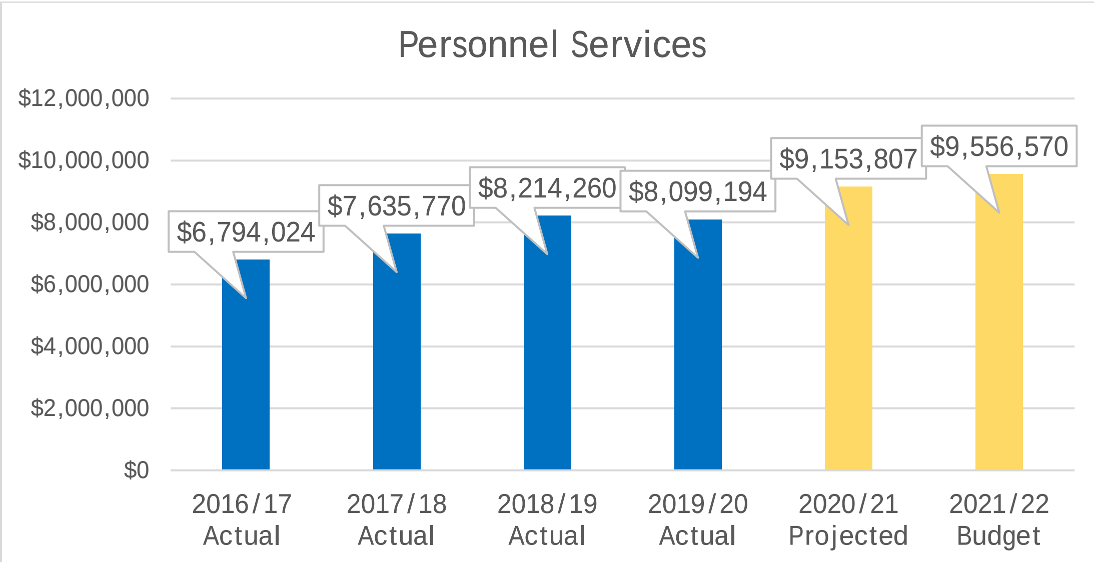
- **PERS Side Account:** In FY 2019/20, the District participated in the State of Oregon Senate Bill 1049 PERS Side Account 25% match program. The District established a PERS Side Account through a $100,000 deposit as authorized by the Board. This contribution was matched at 25% by the State of Oregon for a total initial deposit of $125,000. Employer deposits are voluntary and irrevocable and are solely for the benefit of the District. 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 that the District's Local Government Investment Account (LGIP). The District expects to experience a slight rate reduction from the side account in the 2021-2023 biennium. The FY 2021/22 budget does not include a side account deposit, but the District will continue to evaluate options to fund the side account.

- **Medical Insurance:** Total is budgeted at $1,181,859, which includes $167,500 to contribute to employee's VEBA accounts and reserve for HRA-MERP payments when claims are processed. Medical premiums are remaining flat. Historically, medical premiums have increased an average of 5% a year.

- **Wages & Salaries**: The total budgeted for FY 2021/22 is $6,015,640. This accounts for regular step increases and negotiated cost of living allowance increases (COLA) that occur. The negotiated COLAs are budgeted to occur on January 1, 2022 and range from 0% - 1.5% depending on the bargaining unit. The current collective bargaining agreements (CBAs) between the District and the Redmond Firefighters Association, Local 3650 expires on June 30, 2024 and covers approximately 90% of the District's employees.

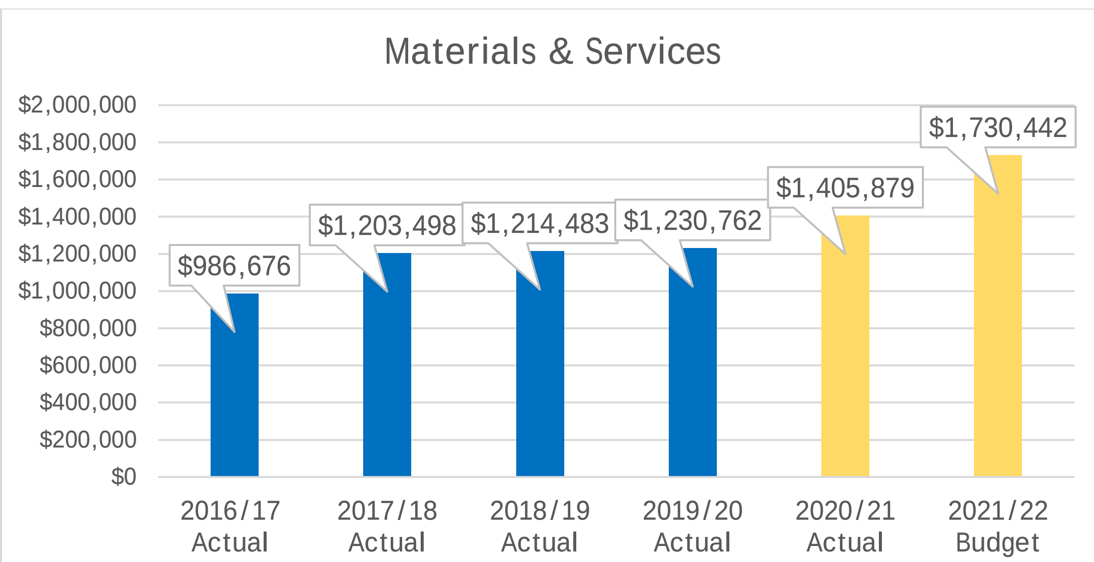
Personnel Services *(continued)*

Total personnel services costs including all wages and benefits over the past five years and the FY 2021/22 budget are shown in the chart below.



Materials & Services

Materials & services is the second largest operating expenditure category at 15% 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 61. Materials & services costs over the past five years and the FY 2021/22 budget are shown in the chart below.



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 2020/21 is $7,862,845,475. The real market value is not yet available for FY 2021/22.

The District's legal debt limit for FY 2021/22 is approximately $95,660,306. As of the end of FY 2020/21, Redmond Fire & Rescue's total outstanding debt is $1,904,517 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 80.

Outstanding Debt as of June 30, 2021

Purpose	Maturity Date	Interest Rate	Original Amount	Balance at 6/30/21
Terrebonne Station	1/1/31	3.75% - 4.7%	935,000	515,000
Main Station	7/1/28	2.0% - 4.0%	1,540,000	675,000
2015 Pierce Engine	12/8/30	3.98%	498,807	364,247
2018 Ambulance	1/1/24	3.99%	201,536	100,768
2018 Ambulance	1/1/24	3.99%	252,036	126,018
2019 Ambulance	1/1/24	3.99%	205,807	123,484
			TOTAL	**$1,904,517**

Upcoming Debt Service Payments

(Assumes issuance of $420,000 of debt in FY 2021/22 for new Type 3 Engine)

Fiscal Year	Principal	Interest	Total
FY 2021/22	352,687	82,964	435,651
FY 2022/23	365,548	70,989	436,537
FY 2023/24	373,492	58,551	432,043
FY 2024/25	269,766	45,878	315,644
FY 2025/26	272,884	37,835	310,719
FY 2026/27	186,915	29,701	216,616
FY 2027/28	198,410	21,856	220,266
FY 2028/29	94,965	13,515	108,480
FY 2029/30	101,584	9,311	110,895
FY 2030/31	108,266	4,807	113,073
TOTAL	**$ 2,324,517**	**$ 375,407**	**$ 2,699,924**

Capital Outlay

The budget includes $1,075,000 for capital outlay and is discussed in further detail with the Capital Projects Fund on page 85.

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 equal to 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 2021/22 budget has a total General Fund contingency of $3,546,636 which is 110 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 80. The Capital Projects fund has a contingency of $50,000, which is discussed further on page 87.

Reserves

Reserves represent fund balances that are not planned to be spent during FY 2021/22 and will be carried over to the FY 2022/23 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 2021/22 budget has total reserves of $900,000 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 80.

Financial Summary – All Funds

The District's budget is comprised of two funds, the General Fund and the Capital Projects 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 actual, projected and budgeted activity.

ALL FUNDS

	Actual FY 2018/19	Actual FY 2019/20	Projected FY 2020/21	Adopted Budget FY 2021/22
Revenues				
Property Taxes	6,602,706	7,139,122	8,609,373	9,120,000
Charges for Services	2,719,492	3,071,800	3,154,677	3,033,580
Grants and Contributions	65,632	79,984	109,485	2,000
Investment Earnings	87,034	80,611	32,486	30,000
Bond / Note Sale	-	205,807	-	420,000
Miscellaneous	110,702	156,470	90,823	31,000
Interfund Transfers In	-	593,000	661,260	493,917
Total Resources	**9,585,566**	**11,326,794**	**12,658,105**	**13,130,497**
Expenditures				
Personnel Services	8,214,260	8,099,194	9,153,807	9,556,570
Materials & Services	1,214,483	1,230,762	1,405,879	1,730,442
Capital Outlay	223,991	387,387	169,329	1,075,000
Debt Service	400,076	393,481	393,439	435,651
Interfund Transfers Out	-	593,000	661,260	493,917
Contingency	-	-	-	3,596,636
Unappropriated Fund Balance / Reserve	-	-	-	900,000
Total Expenditures	**10,052,810**	**10,703,824**	**11,783,714**	**17,788,216**
Excess or Deficiency	(467,244)	622,970	874,391	(4,657,719)
Plus: Contingency/Reserves	-	-	-	4,496,636
Total Excess / (Deficiency)	**(467,244)**	**622,970**	**874,391**	**(161,083)**
Changes in Fund Balance *(the cash available at the end of the fiscal year)*				
Beginning Fund Balance	3,627,602	3,160,358	3,783,328	4,657,719
Revenues Over/(Under) Expenditures	(467,244)	622,970	874,391	(161,083)
Ending Fund Balance	**3,160,358**	**3,783,328**	**4,657,719**	**4,496,636**

Breakdown by Fund

The chart below breaks the revenues and expenditures down by funds. Due to structural changes in the budget as noted on page 39, some funds and cost centers have no previous activity.

GENERAL FUND

	Actual FY 2018/19	Actual FY 2019/20	Projected FY 2020/21	Adopted Budget FY 2021/22
Revenues				
Property Taxes	6,602,706	7,139,122	8,609,373	9,120,000
Charges for Services	2,719,492	3,071,800	3,154,677	3,033,580
Grants and Contributions	65,632	74,984	109,485	2,000
Investment Earnings	87,034	80,611	32,486	30,000
Bond / Note Sale	-	-	-	-
Miscellaneous	110,702	99,038	45,523	31,000
Interfund Transfers In	-	-	-	-
Total Resources	**9,585,566**	**10,465,555**	**11,951,545**	**12,216,580**
Expenditures				
Personnel Services	8,214,260	8,099,194	9,153,807	9,556,570
Materials & Services	1,214,483	1,230,762	1,405,879	1,730,442
Capital Outlay	223,991	-	-	-
Debt Service	400,076	393,481	393,439	435,651
Interfund Transfers Out	-	593,000	661,260	493,917
Contingency	-	-	-	3,546,636
Unappropriated Fund Balance / Reserve	-	-	-	100,000
Total Expenditures	**10,052,810**	**10,316,437**	**11,614,385**	**15,863,216**
Excess or Deficiency	(467,244)	149,118	337,160	(3,646,636)
Plus: Contingency/Reserves	-	-	-	3,646,636
Total Excess / (Deficiency)	**(467,244)**	**149,118**	**337,160**	**-**
Changes in Fund Balance *(the cash available at the end of the fiscal year)*				
Beginning Fund Balance	3,627,602	3,160,358	3,783,328	4,120,488
Revenues Over/(Under) Expenditures	(467,244)	149,118	337,160	-
Ending Fund Balance	**3,160,358**	**3,309,476**	**4,120,488**	**4,120,488**

Breakdown by Fund *(continued)*

CAPITAL PROJECTS FUND					
	Actual FY 2018/19	Actual FY 2019/20	Projected FY 2020/21	Adopted Budget FY 2021/22	
Revenues					
Grants and Contributions	-	5,000	-	-	
Bond / Note Sale	-	205,807	-	420,000	
Miscellaneous	-	57,432	45,300	-	
Interfund Transfers In	-	593,000	661,260	493,917	
Total Resources	**-**	**861,239**	**706,560**	**913,917**	
Expenditures					
Capital Outlay	-	387,387	169,329	1,075,000	*
Contingency	-	-	-	50,000	*
Unappropriated Fund Balance / Reserve	-	-	-	800,000	
Total Expenditures	**-**	**387,387**	**169,329**	**1,925,000**	
Excess or Deficiency	-	473,852	537,231	(1,011,083)	
Plus: Contingency/Reserves	-	-	-	850,000	
Total Excess / (Deficiency)	**-**	**473,852**	**537,231**	**(161,083)**	
Changes in Fund Balance *(the cash available at the end of the fiscal year)*					
Beginning Fund Balance	-	-	473,852	1,011,083	
Revenues Over/(Under) Expenditures	-	473,852	537,231	(161,083)	
Ending Fund Balance	**-**	**473,852**	**1,011,083**	**850,000**	

* Denotes budget appropriation level

Performance Measures

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.

Financial

District Budget

Goal: Earn Distinguished Budgeting award through GFOA.

Status: Met - The District has earned the award eight years in a row starting with the 2013/14 fiscal year. The District is currently submitting the FY 2021/22 budget for review and feels it meets the requirements.

District Audit

Goal: Complete the audit process receiving zero findings.

Status: Substantially Met - The District had one finding in FY 2018/19 that was related to the significant staff turnover. The District has put new policies and procedures in place to minimize future findings of a similar nature. There were no findings in the most recent FY 2019/20 audit.

Ambulance Billing

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

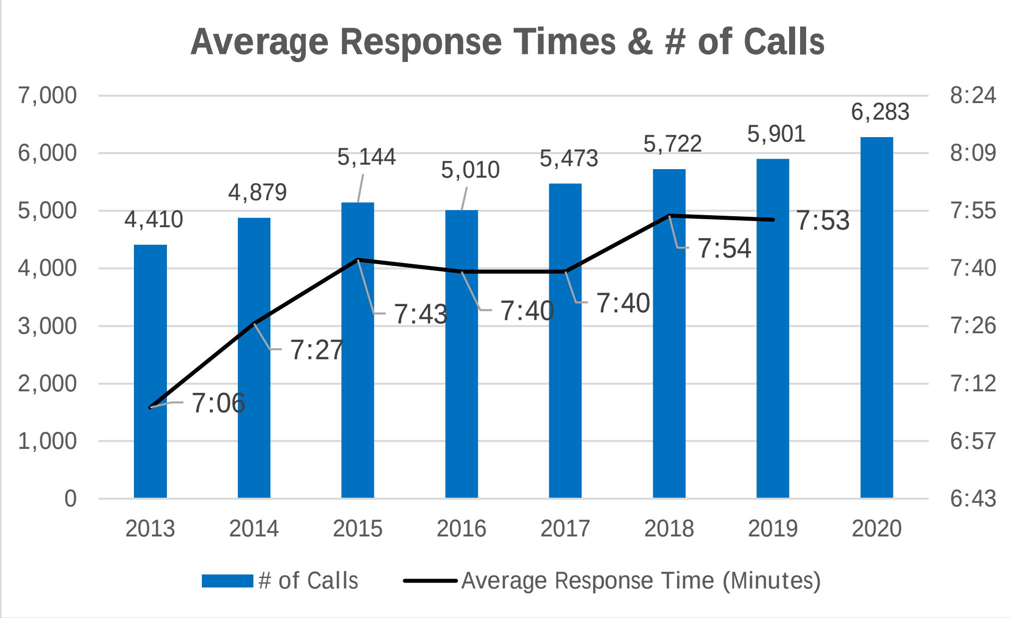
Status: Met - The District feels that this was substantially met for the prior fiscal year.

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, but feels that it continues to meet the response goal.



Training Hours

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

Status: Met – See table below for history.

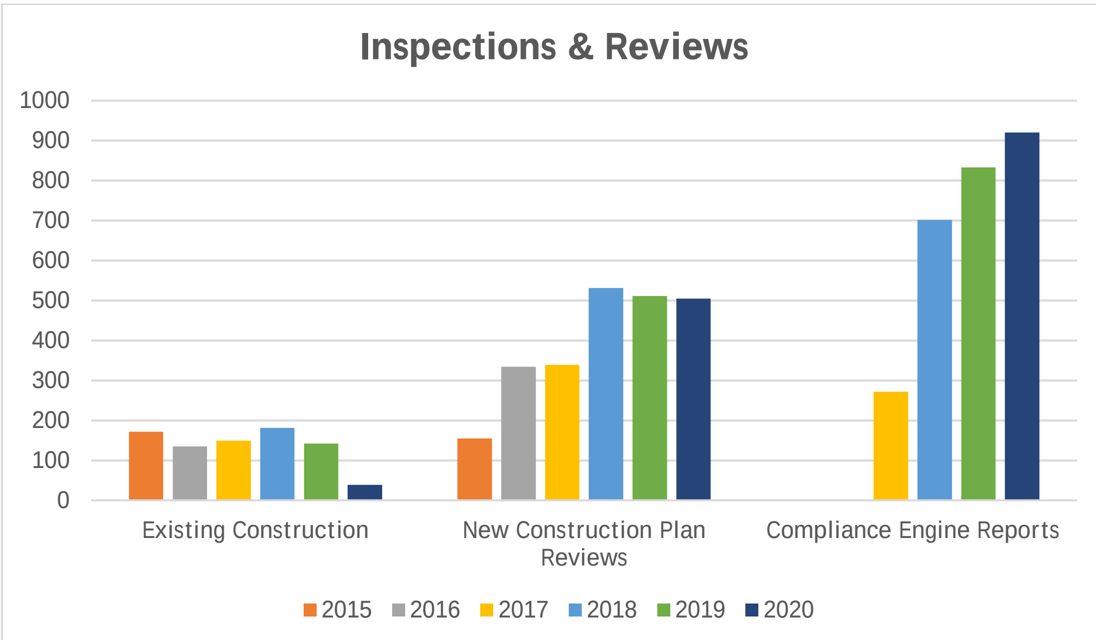
Average EMS Training Hours Per Individual

Fiscal Years	Hours
FY 2011 - 2013	89.18
FY 2013 - 2015	107.61
FY 2015 - 2017	96.25
FY 2017 - 2019	99.04
FY 2019 - 2021	113.02

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.

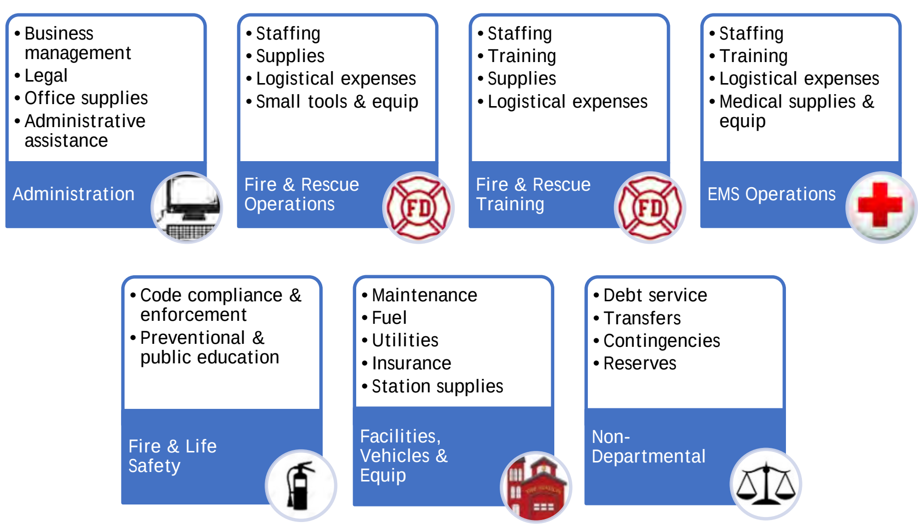
Status: Inspections and reports continue to increase along with regional construction trends.



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.

- <u>Administration Cost Center</u> - 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.
- <u>Fire & Rescue Operations Cost Center</u> - funds daily fire & rescue operations including staffing and all logistical expenses.
- <u>Fire & Rescue Training Cost Center</u> - funds daily fire & rescue training operations including staffing, training, and all logistical expenses.
- <u>EMS Operations Cost Center</u> - funds daily Emergency Medical Services operations including staffing, training, and all logistical expenses.
- <u>Fire & Life Safety Cost Center</u> - 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.
- <u>Facilities, Vehicles & Equipment Cost Center</u> - accounts for the operational costs related to the District's assets which includes utilities, fuel, insurance and repair and maintenance.
- <u>Non-Departmental Cost Center</u> – accounts for debt service, transfers, contingencies and reserves.



Summarized General Fund Budget

GENERAL FUND	Actual FY 2018/19	Actual FY 2019/20	Projected FY 2020/21	Adopted Budget FY 2021/22	
Revenues					
Property Taxes	6,602,706	7,139,122	8,609,373	9,120,000	
Charges for Services	2,719,492	3,071,800	3,154,677	3,033,580	
Grants & Contributions	65,632	74,984	109,485	2,000	
Investment Earnings	87,034	80,611	32,486	30,000	
Bond / Note Sale	-	-	-	-	
Miscellaneous	110,702	99,038	45,523	31,000	
Total Resources	**9,585,566**	**10,465,555**	**11,951,545**	**12,216,580**	
Expenditures					
Administration					
Personnel Services	658,621	760,306	844,591	909,440	
Materials & Services	475,666	240,641	171,067	266,800	
Total Administration	**1,134,287**	**1,000,947**	**1,015,658**	**1,176,240**	*
Fire & Rescue Operations					
Personnel Services	7,265,464	6,124,415	6,817,871	6,839,305	
Materials & Services	726,904	159,726	200,135	279,000	
Capital Outlay	223,991	-	-	-	
Debt Service	400,076	-	-	-	
Total Fire & Rescue Operations	**8,616,434**	**6,284,141**	**7,018,006**	**7,118,305**	*
Fire & Rescue Training					
Personnel Services	-	-	223,408	227,320	
Materials & Services	-	-	118,126	141,250	
Total Fire & Rescue Training	**-**	**-**	**341,534**	**368,570**	*
EMS Operations					
Personnel Services	-	1,010,333	1,089,085	1,255,611	
Materials & Services	-	302,398	305,230	338,300	
Total EMS & Training Operations	**-**	**1,312,731**	**1,394,315**	**1,593,911**	*
Fire & Life Safety					
Personnel Services	290,175	204,141	178,852	324,894	
Materials & Services	11,913	7,308	13,584	45,800	
Total Fire & Life Safety	**302,088**	**211,449**	**192,436**	**370,694**	*

* Denotes budget appropriation level

Summarized General Fund Budget *(continued)*

GENERAL FUND					
	Actual FY 2018/19	Actual FY 2019/20	Projected FY 2020/21	Adopted Budget FY 2021/22	
Expenditures					
Facilities, Vehicles & Equipment					
Materials & Services	-	520,688	597,737	659,292	
Total Facilities, Vehicles & Equip	**-**	**520,688**	**597,737**	**659,292**	*
Non-Departmental					
Debt Service	-	393,481	393,439	435,651	*
Transfers - Out	-	593,000	661,260	493,917	*
Contingency	-	-	-	3,546,636	*
Unappropriated Fund Balance / Reserve	-	-	-	100,000	
Total Non-Departmental	**-**	**986,481**	**1,054,699**	**4,576,204**	
Total Expenditures	**10,052,810**	**10,316,437**	**11,614,385**	**15,863,216**	
Excess or Deficiency	(467,244)	149,118	337,160	(3,646,636)	
Plus: Contingency/Reserves	-	-	-	3,646,636	
Total Excess / (Deficiency)	**(467,244)**	**149,118**	**337,160**	**-**	
Changes in Fund Balance *(the cash available at the end of the fiscal year)*					
Beginning Fund Balance	3,627,602	3,160,358	3,309,476	3,646,636	
Revenues Over/(Under) Expenditures	(467,244)	149,118	337,160	-	
Ending Fund Balance	**3,160,358**	**3,309,476**	**3,646,636**	**3,646,636**	

* 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 42 for additional detail.

Property Taxes

The FY 2021/22 budget is projecting a 7.00% increase in total Assessed Valuation (AV) from the previous fiscal year, with a 95.5% collection rate. Permanent rate property tax revenues are expected to be at $7,912,000, including collections from prior years and interest. Additionally, the District expects to receive $1,208,000 from the second year of the local operating levy.

Ambulance Billings

Ambulance billing revenues have held steady at around $2,200,000 annually for the past four fiscal years, even throughout the COVID-19 pandemic. Therefore, the FY 2021/22 budget is projecting that revenues will remain consistent at $2,200,000.

Contractual Services - City of Redmond Airport

The District estimates that contractual service revenues for staffing the airport fire station will be $643,979. This is a 3% increase from the prior year.

Revenues Budget Detail

	Historical			Prior	Current Budget		
	Actual	Actual	Projected	Budget	Proposed	Approved	Adopted
	FY 2018/19	FY 2019/20	FY 2020/21	FY 2020/21	FY 2021/22	FY 2021/22	FY 2021/22
Revenues							
Property Taxes - Current	6,527,205	6,950,690	7,402,308	7,343,000	7,846,000	7,846,000	7,846,000
Property Taxes - Prior	73,040	185,518	83,810	55,000	65,000	65,000	65,000
Property Taxes - Interest	2,462	2,915	1,193	2,000	1,000	1,000	1,000
Property Taxes - Levy	-	-	1,122,063	1,077,000	1,208,000	1,208,000	1,208,000
Ambulance Billings	1,908,523	2,181,754	2,217,763	2,050,000	2,200,000	2,200,000	2,200,000
Rescue Billing	306	200	-	-	-	-	-
GEMT	-	235,334	99,167	110,000	85,000	85,000	85,000
Fire Med Memberships	41,615	42,478	39,834	42,000	34,000	34,000	34,000
Special Events	13,192	15,473	-	11,250	11,250	11,250	11,250
Ambulance Refunds	-	(16,278)	(25,954)	(16,000)	(20,000)	(20,000)	(20,000)
Interest Revenue	87,034	80,611	32,486	45,000	30,000	30,000	30,000
Conflagration	54,428	-	182,385	165,660	69,601	69,601	69,601
Training Revenue	-	-	-	-	-	-	-
Contractual Services - Airport	546,569	598,461	626,556	626,556	643,979	643,979	643,979
Training Center Rental Fees	-	-	-	-	-	-	-
Fire & Life Safety - Training	-	-	-	-	-	-	-
Fire & Life Safety - Inspectio	(325)	150	-	250	250	250	250
Fire & Life Safety - Car Seats	750	345	-	500	500	500	500
Fire & Life Safety - Permits	-	-	-	-	-	-	-
Fire & EMS Reports	540	520	690	500	500	500	500
Community Paramedic	138,064	-	-	-	-	-	-
Collections	15,829	13,363	14,236	12,500	8,500	8,500	8,500
Refunds / Reimbursements	68,587	22,603	613	10,000	1,000	1,000	1,000
Insurance Dividends & Reimb	26,547	76,095	44,562	30,000	30,000	30,000	30,000
Federal Gov't Grants-FLS	-	-	-	-	-	-	-
Federal Gov't Grants-Operation	-	-	-	-	-	-	-
Non-Federal Grants	39,767	21,666	-	2,000	2,000	2,000	2,000
Federal Gov't Grants - Misc	-	51,007	106,485	100,000	-	-	-
Bond / Note Sale	-	-	-	-	-	-	-
Private Source / Donations	25,865	2,311	3,000	-	-	-	-
Sale of Property	15,240	-	-	-	-	-	-
Room Rental Fees	75	-	-	-	-	-	-
Miscellaneous	253	340	349	-	-	-	-
Beginning Fund Balance	3,627,601	3,160,358	3,309,476	2,977,627	3,646,636	3,646,636	3,646,636
Revenue Total	**13,213,167**	**13,625,913**	**15,261,021**	**14,644,843**	**15,863,216**	**15,863,216**	**15,863,216**

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 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 $820,438 to $909,440, mostly due to scheduled step increases and increases in PERS rates. In addition, $13,000 is budgeted for vacation buybacks due to unanticipated employee retirements or departures that could occur in any position in the department.

Materials & Services

Materials and services for this cost center are anticipated to remain consistent with the prior year and total $266,800. With the exception of the items mentioned below, all other costs are expected to remain relative stable. Items to note are:

- Volunteer Scholarships – Decreased from 22,500 to $13,000 as anticipating three students instead of five.

- Consulting – Budgeting $50,000 for a strategic plan consultant, facility and equipment assessment, and a contribution towards a regional emergency coordination center in partnership with multiple local government agencies.

- Contract Services – Reduced from $30,000 to $5,000, as the $25,000 for IT services provided by Deschutes County 911 has been moved to the Facilities, Vehicles & Equipment cost center.

- Insurance – Insurance premiums for general liability are expected to be $28,000. This is 12% higher than the prior year actual premiums based on estimates from the District's insurance agent.

Administration Budget Detail

Administration	Historical Actual FY 2018/19	Historical Actual FY 2019/20	Historical Projected FY 2020/21	Prior Budget FY 2020/21	Current Budget Proposed FY 2021/22	Current Budget Approved FY 2021/22	Current Budget Adopted FY 2021/22
Personnel Services							
Regular Pay	401,992	487,663	530,549	504,106	569,888	569,888	569,888
Regular Pay - Board	2,200	2,650	2,809	3,000	3,000	3,000	3,000
Overtime	-	-	48	-	-	-	-
Wellness Bonus	-	-	-	2,700	2,700	2,700	2,700
Vacation Buy Back	33,218	2,305	8,874	13,000	13,000	13,000	13,000
Employer Social Security	26,024	29,524	32,376	32,414	36,492	36,492	36,492
Employer Medicare	6,085	7,007	7,397	7,582	8,535	8,535	8,535
OR Workers Benefit Fund Tax	149	124	128	161	161	161	161
Employer PERS	56,562	86,230	98,111	102,355	126,625	126,625	126,625
Employer PERS Side Account	-	6,050	-	-	-	-	-
Medical Insurance	96,229	106,144	112,711	114,339	108,261	108,261	108,261
Employer Deferred Comp	3,482	7,138	26,046	15,000	15,057	15,057	15,057
Life Insurance	114	105	108	108	108	108	108
Long Term Disability	826	1,343	1,373	1,371	1,386	1,386	1,386
Accidental D&D	33	1,050	648	603	603	603	603
Workers Comp	-	1,188	865	1,000	1,000	1,000	1,000
FSA	391	369	349	390	315	315	315
VEBA	30,917	20,417	21,000	21,000	21,000	21,000	21,000
Air & Ground Transport Mbrshp	400	1,000	1,199	1,309	1,309	1,309	1,309
Personnel Services Total	**658,621**	**760,306**	**844,591**	**820,438**	**909,440**	**909,440**	**909,440**
Materials & Services							
Uniforms	1,552	23	3,343	1,000	1,000	1,000	1,000
Office Supplies	9,635	4,581	5,455	7,500	6,000	6,000	6,000
Operating Supplies	-	298	-	-	-	-	-
Postage	2,941	2,031	2,351	2,000	2,500	2,500	2,500
Printing	817	322	391	1,000	500	500	500
Election Expenses	6,318	56,564	5,000	7,000	7,000	7,000	7,000
Directors	750	-	-	-	-	-	-
Consulting	2,554	-	-	10,000	50,000	50,000	50,000
Contract Services	58,872	21,888	4,394	5,000	5,000	5,000	5,000
IT Software/Maintenance	90,364	29,425	23,581	43,588	37,500	37,500	37,500
Unemployment Benefit Pmts	-	324	144	-	-	-	-
Water / Sewer	8,312	-	-	-	-	-	-
Utility Electric	35,772	-	-	-	-	-	-
Utility Propane / Natural Gas	31,109	-	-	-	-	-	-
Garbage Collection	5,776	-	-	-	-	-	-
Phone / Internet / Cable	44,176	-	-	-	-	-	-
Software & Software Maintenanc	3,610	-	-	-	-	-	-
IT Hardware & Supplies	15,048	1,126	9,921	5,000	6,000	6,000	6,000
Addressing	833	604	175	1,000	500	500	500
Volunteer Scholarships	25,500	28,375	-	22,500	13,500	13,500	13,500
Audit	9,800	15,350	15,705	13,500	14,000	14,000	14,000
Legal	39,354	9,408	33,910	20,000	25,000	25,000	25,000
Insurance	37,450	22,088	23,044	24,000	28,000	28,000	28,000
Advertising/Promotion	3,675	14,029	16,576	30,000	23,000	23,000	23,000
Bank & Credit Card Fees	11,133	12,105	13,461	15,000	15,000	15,000	15,000
Admin Training & Travel	19,238	7,640	687	15,000	10,000	10,000	10,000
Subscrip, Memberships, Dues	7,160	7,480	7,468	9,000	9,000	9,000	9,000
Small Tools & Work Equipment	79	48	-	2,000	2,000	2,000	2,000
Meetings	-	959	-	1,500	1,000	1,000	1,000
Wellness / Fitness	68	343	-	-	-	-	-
Employee / Volunteer Recogn	-	172	169	4,300	4,300	4,300	4,300
Equipment Rental / Maint	3,360	5,016	5,271	5,500	5,500	5,500	5,500
Miscellaneous	410	442	22	500	500	500	500
Materials & Services Total	**475,666**	**240,641**	**171,067**	**245,888**	**266,800**	**266,800**	**266,800**
Administration Total	**1,134,287**	**1,000,947**	**1,015,658**	**1,066,326**	**1,176,240**	**1,176,240**	**1,176,240**

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 with the exception of training costs. This cost center includes personnel services and materials & services. Personnel services were discussed in the budget overview. In FY 2018/19 and before, it also included capital outlay, debt service and contingencies that have since been reclassified to other cost centers or fund. The total budget is consistent with the prior year.

Personnel Services

There are 41.0 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 nine firefighters. All full-time employees in this cost center are also paramedics. This is three more staff persons than the prior year due to hiring three new firefighters in FY 2020/21. Items to note are:

- The budget includes scheduled step increases and a 1.5% cost of living adjustment on January 1, 2022, which accounts for the increase in regular budgeted wages from $3,384,190 in FY 2020/21 to $3,457,530 in FY 2021/22.

- Overtime is expected to decrease from a budget of $713,000 in the prior year to $600,000 in the current budget due to the addition of three new firefighters who are expected to spread the workload, which reduces overtime.

- PERS contributions are expected to remain stable due to the slight reduction in Tier 1/2 rates being offset by the increase in OPSRP rates and total $1,270,293.

- Medical insurance is expected to remain consistent at $688,710 annually.

- Workers' compensation is expected to increase a budget of $92,000 in FY 2020/21 to $109,000 based upon estimates from the District's insurance agent.

Materials & Services

Total expenditures for materials and services for this cost center are anticipated to remain consistent from the prior year budget of $260,781 to $279,000. Items to note are:

- Personal Protective Equipment (PPE) – Includes $95,000 for scheduled turnout replacement and additional PPE uniforms, especially wildland compliant pants and boots.

Materials & Services *(continued)*

- IT Software/Maintenance – Includes $25,500 for ongoing software costs such as station alerting, timekeeping and scheduling, and emergency response notifications.
- Fire Training/Travel and Fire Training Materials – Amounts are now budgeted in the Fire & Rescue Training cost center.

Capital Outlay

There is no activity budgeted in the current year in this cost center. All current year budgeted activity has been recorded in the Capital Projects Fund; see page 85.

Debt Service

There is no activity budgeted in the current year in this cost center. All current year budgeted activity has been recorded in the General Fund Non-Departmental section; see page 80.

Fire & Rescue Operations Budget Detail

Fire & Rescue Operations	Historical Actual FY 2018/19	Historical Actual FY 2019/20	Historical Projected FY 2020/21	Prior Budget FY 2020/21	Current Budget Proposed FY 2021/22	Current Budget Approved FY 2021/22	Current Budget Adopted FY 2021/22
Personnel Services							
Regular Pay	3,832,804	3,183,931	3,246,017	3,384,190	3,457,530	3,457,530	3,457,530
Overtime - EMS	198,448	-	-	-	-	-	-
Overtime - Suppression	543,413	445,502	732,722	713,000	600,000	600,000	600,000
Conflagration Wages	9,845	-	82,833	70,000	30,000	30,000	30,000
Wellness Bonus	1,548	2,457	416	16,650	17,550	17,550	17,550
Vacation Buy Back	128,161	50,844	74,509	79,680	80,000	80,000	80,000
Special Event Wages	-	8,502	-	7,500	7,500	7,500	7,500
FLSA	21,595	28,585	32,006	29,600	31,200	31,200	31,200
Community Paramedic Wages	-	-	-	-	-	-	-
Acting in Capacity	-	9,916	10,538	11,700	12,350	12,350	12,350
Special Pay (Assignment, FTO)	-	7,999	5,703	9,060	4,500	4,500	4,500
Employer Social Security	287,332	227,374	255,453	247,772	262,914	262,914	262,914
Employer Medicare	67,344	53,189	60,096	57,951	61,484	61,484	61,484
OR Workers Benefit Fund Tax	1,657	995	1,084	1,303	1,312	1,312	1,312
Employer PERS	1,130,335	1,127,137	1,358,059	1,271,636	1,270,293	1,270,293	1,270,293
Employer PERS Side Account	-	81,485	-	-	-	-	-
Medical Insurance	758,132	671,755	690,303	736,121	688,710	688,710	688,710
Employer Deferred Comp	3,495	3,163	20,399	3,300	23,550	23,550	23,550
Life Insurance	1,170	857	920	930	960	960	960
Long Term Disability	10,932	8,915	9,507	9,649	9,960	9,960	9,960
Accidental D&D	3,925	2,017	2,744	2,566	2,677	2,677	2,677
Workers Comp	133,252	83,026	81,278	92,000	109,000	109,000	109,000
FSA	2,368	1,838	1,377	2,340	1,890	1,890	1,890
PEHP	11,010	12,840	27,603	13,590	28,080	28,080	28,080
VEBA	111,167	107,750	115,182	118,125	127,500	127,500	127,500
MERP	2,629	-	4,500	7,500	5,000	5,000	5,000
Air & Ground Transport Mbrshp	4,900	3,800	4,083	4,522	4,760	4,760	4,760
Exposure Reporting System	-	539	540	570	585	585	585
Personnel Services Total	**7,265,464**	**6,124,415**	**6,817,871**	**6,891,255**	**6,839,305**	**6,839,305**	**6,839,305**
Materials & Services							
Station Supplies	13,163	-	-	-	-	-	-
Station Furnishing	2,035	-	-	-	-	-	-
Uniforms	44,667	21,672	26,634	25,000	35,000	35,000	35,000
Office Supplies	-	492	74	-	-	-	-
Safety Supplies	105	1,174	-	1,500	1,000	1,000	1,000
Operating Supplies	-	4,218	7,713	3,000	7,500	7,500	7,500
Medical Supplies / Equipment	131,045	-	-	-	-	-	-
Personal Protective Equipment	19,234	12,637	50,878	125,000	95,000	95,000	95,000
Taxi Vouchers	150	-	-	-	-	-	-
Postage	-	43	112	-	-	-	-
Contract Services	-	184	4,787	1,000	3,000	3,000	3,000
IT Software/Maintenance	1,445	28,667	22,694	24,531	25,500	25,500	25,500
Building Maint.	51,764	-	-	-	-	-	-
IT Hardware & Supplies	2,017	2,361	3,848	3,000	10,250	10,250	10,250
Advertising/Promotion	-	449	555	1,500	1,500	1,500	1,500
Fire Training & Travel	37,024	20,478	-	-	-	-	-
EMS Training & Travel	13,291	-	-	-	-	-	-
Fire Training Materials	659	9,487	-	-	-	-	-
EMS Training Materials	1,864	-	-	-	-	-	-
Subscrip, Memberships, Dues	-	621	1,277	500	1,750	1,750	1,750
Hose	1,638	2,774	337	5,000	5,000	5,000	5,000
Small Tools & Work Equipment	17,457	6,890	17,619	15,000	25,000	25,000	25,000
ARFF	32,409	33,854	23,264	30,000	30,000	30,000	30,000
Radios	42,549	-	-	-	-	-	-

Fire & Rescue Operations Budget Detail *(continued)*

Fire & Rescue Operations	Historical Actual FY 2018/19	Historical Actual FY 2019/20	Historical Projected FY 2020/21	Prior Budget FY 2020/21	Current Budget Proposed FY 2021/22	Current Budget Approved FY 2021/22	Current Budget Adopted FY 2021/22
Materials & Services *(continued)*							
Firefighting Foam / Extinguish	4,941	3,609	13,616	4,000	4,000	4,000	4,000
Meetings	1,189	1,435	414	2,000	2,000	2,000	2,000
External Equip Maint.	19,485	2,153	12,312	2,750	15,500	15,500	15,500
Fuel	62,345	-	-	-	-	-	-
Vehicle Maint - Contracted	177,783	-	-	-	-	-	-
External Vehicle Maint.	15,224	-	-	-	-	-	-
Conflagration	-	-	3,627	-	-	-	-
Wellness / Fitness	7,691	6,529	10,374	15,000	15,000	15,000	15,000
Licenses & Permits	9,588	-	-	-	-	-	-
Employee / Volunteer Recogn	1,210	-	-	2,000	2,000	2,000	2,000
Ambulance Refunds	14,935	-	-	-	-	-	-
Materials & Services Total	**726,904**	**159,726**	**200,135**	**260,781**	**279,000**	**279,000**	**279,000**
Capital Outlay							
EMS Equipment	26,588	-	-	-	-	-	-
Fire Equipment	5,579	-	-	-	-	-	-
Admin Equipment	-	-	-	-	-	-	-
Vehicles	161,942	-	-	-	-	-	-
Building	-	-	-	-	-	-	-
Capital Improvements	29,882	-	-	-	-	-	-
Software	-	-	-	-	-	-	-
Capital Outlay Total	**223,991**	**-**	**-**	**-**	**-**	**-**	**-**
Debt Service							
Equipment Lease - Prin	193,366	-	-	-	-	-	-
Equipment Lease - Int.	32,535	-	-	-	-	-	-
Principal	115,000	-	-	-	-	-	-
Interest	59,175	-	-	-	-	-	-
Debt Service Total	**400,076**	**-**	**-**	**-**	**-**	**-**	**-**
Contingency							
Operating Reserve	-	-	-	-	-	-	-
Workers Comp Reserve	-	-	-	-	-	-	-
Building Reserve	-	-	-	-	-	-	-
Equipment Reserve	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Contingency Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Reserve							
Operating Reserve	-	-	-	-	-	-	-
Workers Comp Reserve	-	-	-	-	-	-	-
Building Reserve	-	-	-	-	-	-	-
Equipment Reserve	-	-	-	-	-	-	-
Reserve Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Fire & Rescue Ops Total	**8,616,434**	**6,284,141**	**7,018,006**	**7,152,036**	**7,118,305**	**7,118,305**	**7,118,305**

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. 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 $122,350 to $141,250. Items to note are:

- Consulting – Expecting to decrease from $50,000 to $20,000 as the filling of the Training Captain position reduces the need for an outside consultant.
- Fire Training/Travel – Decreasing slightly from $40,000 to $35,000 to align with past expenditures and allow for an increase for training materials and small tools.
- Small Tools & Work Equipment – Increased from $10,000 to $15,000 as looking to increase 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 paid to the City of Redmond for use of property which is used as the District's training center.

Capital Outlay

There is no activity budgeted in this cost center. All capital costs are budgeted in the Capital Projects Fund; see page 85.

Fire & Rescue Training Budget Detail

Fire & Rescue Training	Historical Actual FY 2018/19	Historical Actual FY 2019/20	Historical Projected FY 2020/21	Prior Budget FY 2020/21	Current Budget Proposed FY 2021/22	Current Budget Approved FY 2021/22	Current Budget Adopted FY 2021/22
Personnel Services							
Regular Pay	-	-	131,224	152,604	103,903	103,903	103,903
Overtime - Suppression	-	-	21,786	30,000	35,000	35,000	35,000
Wellness Bonus	-	-	-	-	450	450	450
Employer Social Security	-	-	8,618	8,200	8,640	8,640	8,640
Employer Medicare	-	-	2,016	1,920	2,021	2,021	2,021
OR Workers Benefit Fund Tax	-	-	33	-	69	69	69
Employer PERS	-	-	32,809	31,500	45,387	45,387	45,387
Employer PERS Side Account	-	-	-	-	-	-	-
Medical Insurance	-	-	20,370	21,700	22,352	22,352	22,352
Employer Deferred Comp	-	-	273	-	750	750	750
Life Insurance	-	-	13	-	24	24	24
Long Term Disability	-	-	136	-	249	249	249
Accidental D&D	-	-	4	-	58	58	58
Workers Comp	-	-	-	1,416	4,000	4,000	4,000
FSA	-	-	29	-	63	63	63
PEHP	-	-	371	420	720	720	720
VEBA	-	-	5,727	2,040	3,500	3,500	3,500
Air & Ground Transport Mbrshp	-	-	-	-	119	119	119
Exposure Reporting System	-	-	-	-	15	15	15
Personnel Services Total	**-**	**-**	**223,408**	**249,800**	**227,320**	**227,320**	**227,320**
Materials & Services							
Station Supplies	-	-	190	-	500	500	500
Uniforms	-	-	959	-	1,000	1,000	1,000
Office Supplies	-	-	724	-	1,000	1,000	1,000
Operating Supplies	-	-	1,722	-	2,000	2,000	2,000
Consulting	-	-	45,742	50,000	20,000	20,000	20,000
IT Software/Maintenance	-	-	232	-	500	500	500
Water / Sewer	-	-	1,750	2,000	2,000	2,000	2,000
Utility Electric	-	-	3,485	4,000	4,000	4,000	4,000
Utility Propane / Natural Gas	-	-	4,454	3,650	5,000	5,000	5,000
Garbage Collection	-	-	1,860	2,000	3,500	3,500	3,500
Phone / Cable / Internet	-	-	593	700	750	750	750
Facility Maintenance	-	-	8,323	-	20,000	20,000	20,000
IT Hardware & Supplies	-	-	2,689	-	2,500	2,500	2,500
Legal	-	-	1,492	-	-	-	-
Fire Training & Travel	-	-	12,503	40,000	35,000	35,000	35,000
Fire Training Materials	-	-	5,220	10,000	10,000	10,000	10,000
Small Tools & Work Equipment	-	-	11,873	10,000	15,000	15,000	15,000
Meetings	-	-	191	-	500	500	500
Lease - Property/Equipment	-	-	14,124	-	18,000	18,000	18,000
Materials & Services Total	**-**	**-**	**118,126**	**122,350**	**141,250**	**141,250**	**141,250**
Fire & Rescue Training	**-**	**-**	**341,534**	**372,150**	**368,570**	**368,570**	**368,570**

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 and was separated from the Fire & Rescue Operations budget in FY 2019/20. Costs are consistent with the prior year.

Personnel Services

There are 13.0 employees funded in this cost center including their salary and benefits. There is one captain, six paramedics, and six EMTs. Items to note are:

- The budget includes scheduled step increases but no cost of living adjustment (COLA) on January 1, 2022 as the collective bargaining agreement contained no COLA this year.

- Medical insurance has increased over the years as more full-time EMTs were hired and the employer-paid percentage has twice been increased through negotiations with Local 3650. It started at 50% in FY 2017/18, increased to 65% in FY 2019/20 and now 80% in FY 2020/21. Current year medical insurance is expected to be $150,332.

Materials & Services

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

- Supplies / COVID – No funds were budgeted for COVID-related supplies to ensure eligibility for grants. When the District does purchase items for response to COVID, the District will apply for reimbursement from all available sources.

- GEMT Fee & Match – Budgeted $17,000 for the required approximately 20% State fee assessed for participation in the GEMT program.

- IT Hardware & Supplies – Budgeted expenditures of $18,900 includes the scheduled replacement of various iPads, modems and desktops.

- External Equip Maint – Budget of $35,000 includes preventative maintenance contracts on LifePak15s, Lucas3s, autoloaders and gurneys. The $13,000 contracts on the autoloaders and gurneys are new this budget. These are ongoing costs that extend the life and operability of these critical medical devices.

- EMS Licenses – Decreases from $10,000 to $1,000. License renewals are on a two-year cycle; therefore every other budget year will see a larger amount.

EMS Operations Budget Detail

EMS Operations	Historical			Prior	Current Budget		
	Actual FY 2018/19	Actual FY 2019/20	Projected FY 2020/21	Budget FY 2020/21	Proposed FY 2021/22	Approved FY 2021/22	Adopted FY 2021/22
Personnel Services							
Regular Pay	-	484,481	445,579	495,702	491,930	491,930	491,930
Overtime - EMS	-	242,382	313,271	275,683	326,001	326,001	326,001
Wellness Bonus	-	1,372	-	5,400	5,400	5,400	5,400
Vacation Buy Back	-	4,906	37,758	17,000	25,500	25,500	25,500
Special Event Wages	-	1,256	-	-	-	-	-
Special Pay (Assignment, FTO)	-	408	1,249	1,200	1,200	1,200	1,200
Employer Social Security	-	43,491	47,688	52,388	52,703	52,703	52,703
Employer Medicare	-	10,171	11,153	12,251	12,324	12,324	12,324
OR Workers Benefit Fund Tax	-	419	388	480	480	480	480
Employer PERS	-	108,837	105,079	155,071	157,419	157,419	157,419
Employer PERS Side Account	-	8,063	-	-	-	-	-
Medical Insurance	-	74,499	97,309	117,477	150,332	150,332	150,332
Life Insurance	-	221	211	234	240	240	240
Long Term Disability	-	2,525	2,380	2,769	2,841	2,841	2,841
Accidental D&D	-	948	1,018	1,927	856	856	856
Workers Comp	-	21,108	21,142	24,000	22,000	22,000	22,000
FSA	-	291	262	624	378	378	378
PEHP	-	-	297	-	720	720	720
VEBA	-	3,500	2,864	3,500	3,500	3,500	3,500
Air & Ground Transport Mbrshp	-	1,350	1,258	1,547	1,547	1,547	1,547
Exposure Reporting System	-	105	180	240	240	240	240
Personnel Services Total	**-**	**1,010,333**	**1,089,085**	**1,167,493**	**1,255,611**	**1,255,611**	**1,255,611**
Materials & Services							
Uniforms	-	8,599	9,349	10,000	10,000	10,000	10,000
Office Supplies	-	216	339	250	250	250	250
Safety Supplies	-	268	-	1,000	500	500	500
Operating Supplies	-	373	244	-	500	500	500
Medical Supplies / Equipment	-	144,134	139,616	165,000	170,000	170,000	170,000
Supplies / COVID	-	25,759	27,632	25,000	-	-	-
Personal Protective Equipment	-	1,515	-	4,000	1,000	1,000	1,000
Taxi Vouchers	-	10	37	650	250	250	250
Postage	-	36	26	50	50	50	50
Contract Services	-	13,815	13,970	14,000	16,100	16,100	16,100
IT Software/Maintenance	-	30,200	27,382	38,187	30,000	30,000	30,000
Unemployment Benefit Pmts	-	3,243	(173)	-	-	-	-
GEMT Fee & Match	-	39,723	20,210	22,000	17,000	17,000	17,000
IT Hardware & Supplies	-	7,039	7,248	3,000	18,900	18,900	18,900
Legal	-	113	673	-	-	-	-
Advertising/Promotion	-	-	1,175	-	1,000	1,000	1,000
Collection Fees	-	876	-	1,500	1,000	1,000	1,000
EMS Training & Travel	-	5,396	2,113	10,000	15,000	15,000	15,000
EMS Training Materials	-	-	2,300	7,500	7,500	7,500	7,500
Subscrip, Memberships, Dues	-	1,310	1,346	500	500	500	500
Small Tools & Work Equipment	-	1,200	25,471	3,500	10,000	10,000	10,000
Meetings	-	1,570	105	2,500	1,000	1,000	1,000
External Equip Maint.	-	16,206	20,385	19,664	35,000	35,000	35,000
Wellness / Fitness	-	579	5,785	1,000	1,000	1,000	1,000
Licenses & Permits	-	218	-	10,000	1,000	1,000	1,000
Employee / Volunteer Recogn	-	-	-	750	750	750	750
Materials & Services Total	**-**	**302,398**	**305,230**	**340,051**	**338,300**	**338,300**	**338,300**
EMS Total	**-**	**1,312,731**	**1,394,315**	**1,507,544**	**1,593,911**	**1,593,911**	**1,593,911**

General Fund – Fire & Life Safety

Overview & Highlights

The Fire & Life Safety (FLS) cost center is managed by the deputy fire chief with assistance from the deputy fire marshals. There are two employees funded through this division and one unpaid citizen volunteer. 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. Grants and donations assist in the funding of various expenditures such as the car seat and helmet programs.

Personnel Services

There are 2.0 employees funded in this cost center. At a budget of $324,894, personnel costs are consistent with prior years. However, early in FY 2019/20, the fire marshal position was vacated by retirement and was not filled due to budget constraints. The District intends to fill this position in the current budget.

Materials & Services

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

- Contract Services – The budget includes $20,000 for outsourcing plan reviews. The division has seen an increase in plan reviews due to real estate development in the region and may need to explore contracted reviews to manage staff workloads.

- FLS Training & Travel – Increased from a budget of $10,000 to $15,000 to ensure sufficient training resources are available for new staff.

Fire & Life Safety Budget Detail

Fire & Life Safety	Historical			Prior	Current Budget		
	Actual	Actual	Projected	Budget	Proposed	Approved	Adopted
	FY 2018/19	FY 2019/20	FY 2020/21	FY 2020/21	FY 2021/22	FY 2021/22	FY 2021/22
Personnel Services							
Regular Pay	180,618	93,424	114,727	186,768	188,458	188,458	188,458
Overtime	575	1,105	757	3,500	6,000	6,000	6,000
Wellness Bonus	-	-	-	900	900	900	900
Vacation Buy Back	1,395	17,649	-	2,000	1,500	1,500	1,500
Special Event Wages	-	826	-	-	-	-	-
Acting in Capacity	-	3,361	4,536	-	-	-	-
Employer Social Security	11,204	7,100	5,880	11,976	12,205	12,205	12,205
Employer Medicare	2,620	1,660	1,375	2,801	2,854	2,854	2,854
OR Workers Benefit Fund Tax	46	23	20	55	46	46	46
Employer PERS	49,973	44,342	24,251	58,148	59,126	59,126	59,126
Employer PERS Side Account	-	4,402	-	-	-	-	-
Medical Insurance	35,624	23,856	22,352	47,653	44,704	44,704	44,704
Employer Deferred Comp	-	-	-	-	-	-	-
Life Insurance	48	21	18	48	36	36	36
Long Term Disability	498	291	249	498	498	498	498
Accidental D&D	13	104	62	65	116	116	116
Workers Comp	-	1,418	259	300	400	400	400
FSA	-	-	-	-	63	63	63
PEHP	360	360	742	720	720	720	720
VEBA	7,000	4,083	3,500	4,500	7,000	7,000	7,000
Air & Ground Transport Mbrshp	200	100	109	238	238	238	238
Exposure Reporting System	-	15	15	30	30	30	30
Personnel Services Total	**290,175**	**204,141**	**178,852**	**320,200**	**324,894**	**324,894**	**324,894**
Materials & Services							
Uniforms	1,049	60	61	500	500	500	500
Office Supplies	-	8	-	50	50	50	50
Consulting	-	-	-	-	-	-	-
Contract Services	-	70	-	-	20,000	20,000	20,000
IT Software/Maintenance	-	565	458	430	500	500	500
IT Hardware & Supplies	1,130	38	2,538	6,000	4,500	4,500	4,500
FLS Training & Travel	2,044	1,896	6,960	10,000	15,000	15,000	15,000
Subscrip, Memberships, Dues	1,893	2,086	2,908	2,500	3,000	3,000	3,000
Small Tools & Work Equipment	308	1,272	200	2,500	500	500	500
Meetings	-	44	41	200	100	100	100
Employee / Volunteer Recogn	-	184	-	150	150	150	150
Fire & Life Safety	829	471	237	1,000	500	500	500
Halloween Community Event	2,113	616	-	1,000	500	500	500
Car Seat Program	2,547	-	182	500	500	500	500
Materials & Services Total	**11,913**	**7,308**	**13,584**	**24,830**	**45,800**	**45,800**	**45,800**
Fire & Life Safety Total	**302,088**	**211,449**	**192,436**	**345,030**	**370,694**	**370,694**	**370,694**

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. Changes to note are:

- Contract Services – Increasing from a budget of $12,100 in FY 2020/21 to $41,111 in FY 2021/22 predominantly due to the $25,000 annual contract with Deschutes County 911 (DC911) for IT support services. This cost was previously budgeted in the Administration cost center and is not a new expense to the District.

- IT Software/Maintenance – The District contracts with DC911 for the maintenance of mobile devices, modems, software and radios. Funds are also allotted to migrate the District's domain to one hosted by DC911. These items are expected to cost approximately $23,000 in FY 2021/22.

- Insurance – Insurance premiums for property liability are expected to be $61,700. This is 15% higher than the prior year actual costs and is based on estimates from the District's insurance agent.

- IT Hardware & Supplies – The District expects to spend approximately $15,350 for scheduled replacement of various modems and desktops.

- Radios – Increasing by $10,000 to $38,200 to account for the repair, replacement, and addition of new radios, as well as the ongoing user fees of $12,000 annually.

- Vehicle Maintenance – Contracted – Increasing from $202,040 to $220,131. This line item accounts for the contract between the District and the City of Redmond for the use of their City vehicle maintenance shop. Costs are allocated over a three-year period throughout all users of the shop (this includes various City of Redmond departments along with the District and Cascades East Transit). As this three-year period cycles out years of very high or very low expenditures, costs due from all users will fluctuate. The District's usage has remained consistent, although the City faces the same PERS increases as the District which raises costs for all parties.

Facilities, Vehicles & Equipment Budget Detail

Facilities, Vehicles & Equip	Historical			Prior	Current Budget		
	Actual	Actual	Projected	Budget	Proposed	Approved	Adopted
	FY 2018/19	FY 2019/20	FY 2020/21	FY 2020/21	FY 2021/22	FY 2021/22	FY 2021/22
Materials & Services							
Station Supplies	-	13,242	9,799	15,000	12,500	12,500	12,500
Station Furnishing	-	1,551	4,287	5,000	5,000	5,000	5,000
Operating Supplies	-	31	41	250	500	500	500
Contract Services	-	10,295	43,598	37,100	41,111	41,111	41,111
IT Software/Maintenance	-	11,221	22,188	13,600	23,000	23,000	23,000
Water / Sewer	-	8,308	5,954	6,500	6,500	6,500	6,500
Utility Electric	-	31,697	26,298	31,000	30,000	30,000	30,000
Utility Propane / Natural Gas	-	21,931	20,103	21,350	22,000	22,000	22,000
Garbage Collection	-	5,228	4,300	3,000	4,500	4,500	4,500
Phone / Cable / Internet	-	39,329	42,200	46,300	47,000	47,000	47,000
Facility Maintenance	-	41,506	31,580	45,000	42,500	42,500	42,500
IT Hardware & Supplies	-	-	19,147	-	15,350	15,350	15,350
Insurance	-	47,960	49,811	54,100	61,700	61,700	61,700
Small Tools & Work Equipment	-	4,500	734	7,500	3,500	3,500	3,500
Radios	-	15,532	44,425	28,200	38,200	38,200	38,200
External Equip Maint	-	12,524	13,481	14,000	12,300	12,300	12,300
Fuel	-	41,159	37,610	55,000	45,000	45,000	45,000
Vehicle Maint - Contracted	-	190,939	202,040	202,040	220,131	220,131	220,131
External Vehicle Maintenance	-	22,532	13,821	20,000	20,000	20,000	20,000
Wellness / Fitness	-	1,203	3,449	2,000	5,000	5,000	5,000
Lease - Property/Equipment	-	-	2,872	-	3,500	3,500	3,500
Materials & Services Total	**-**	**520,688**	**597,737**	**606,940**	**659,292**	**659,292**	**659,292**
Facilities, Vhcls & Equip Total	**-**	**520,688**	**597,737**	**606,940**	**659,292**	**659,292**	**659,292**

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 a new loan of approximately $420,000 for the purchase of a Type 3 engine to be the District's first-out apparatus on wildfires and brushfires.
- Transfers are to fund the Capital Projects Fund.
- Contingencies and Reserves are funded based upon the Board reserve policy described on page 82.

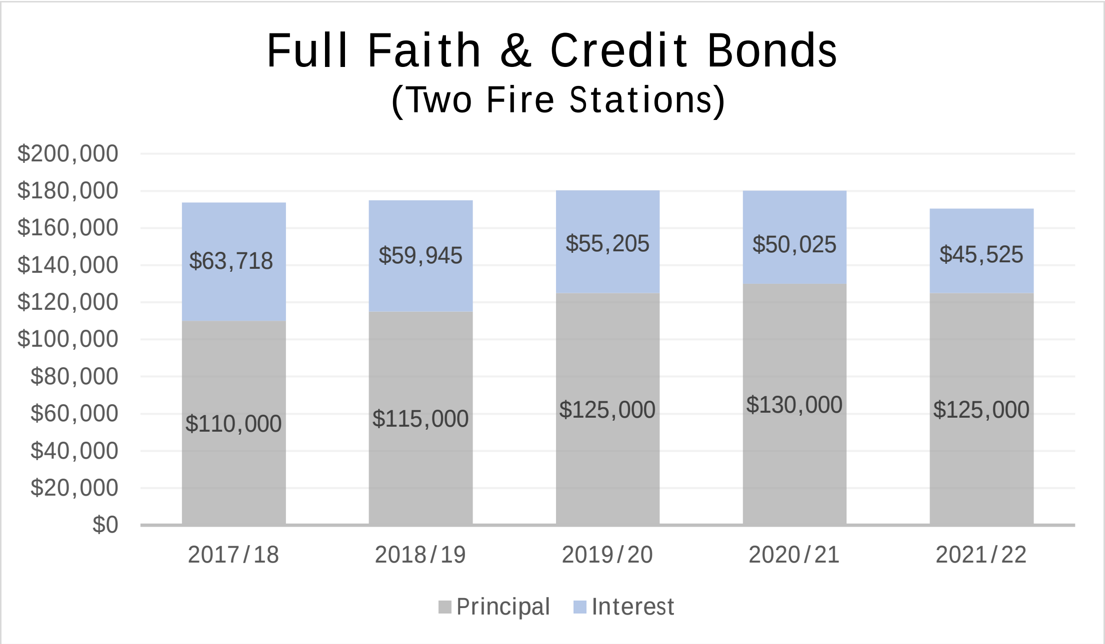
Debt Service

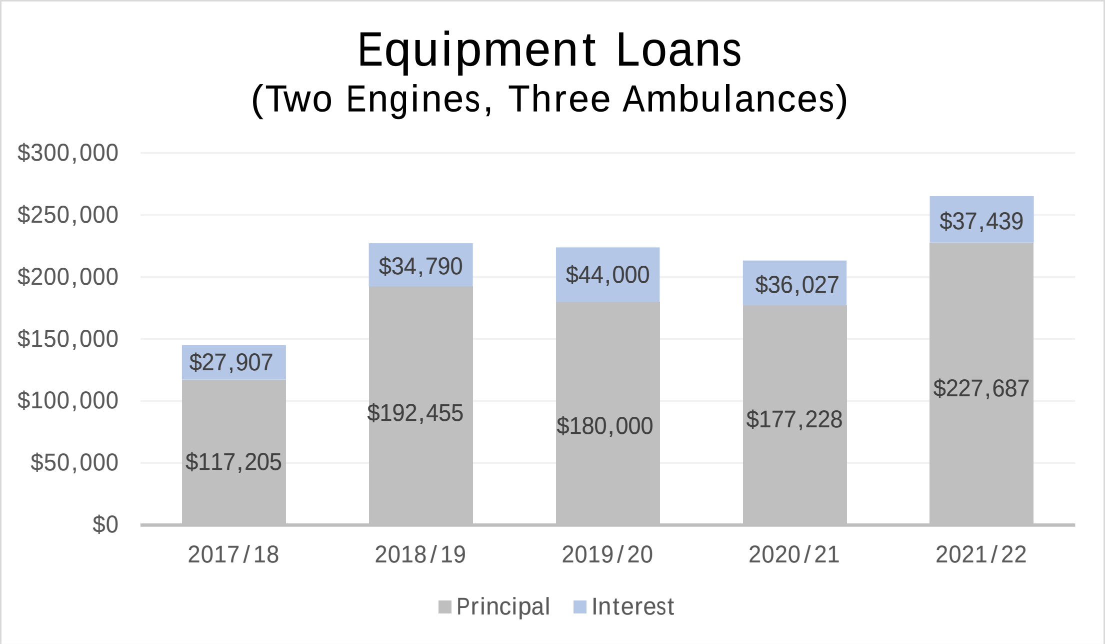
Debt Service includes repayment of principal and interest on bonds, loans and other financing agreements. Total debt service will increase some from the prior year due to an anticipated loan for the Type 3 engine.

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 two engines and three ambulances.

Debt Service *(continued)*

Total debt service for FY 2021/22 is anticipated to be $435,651, which is consistent with the prior year except for a new loan for the purchase of a Type 3 engine and the payoff of one ambulance loan in FY 2020/21. 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 2021/221 budget includes a transfer of $493,917 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. Since the reserve levels for the District have been sufficient, a tax anticipation note has not been needed to support this gap in revenues. In addition, with the passage of the five-year operating levy, the District anticipates that sufficient cash will be on hand to continue to meet operating requirements.

In accordance with the Board policy, the working capital contingency has been increased from $1,167,225 (or 42 days) in FY 2018/19 to $2,017,019 (or 75 days) in FY 2019/20 to $2,440,077 (or 78 days) in FY 2020/21 to $3,546,636 (or 110 days) in FY 2021/22. This is substantially in compliance with the Board's target of 120 days. Fully funding the contingency enhances the District's financial stability and provides a buffer against unforeseen emergencies.

Reserves

Reserves represent fund balances that are not planned to be spent during FY 2021/22 and will be carried over to the FY 2022/23 beginning fund balances. Reserve balances in the General Fund for FY 2021/22 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 2021/22 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 2021/22 reserve remains at $50,000.

Non-Departmental Budget Detail

Non-Departmental	Historical Actual FY 2018/19	Historical Actual FY 2019/20	Historical Projected FY 2020/21	Prior Budget FY 2020/21	Current Budget Proposed FY 2021/22	Current Budget Approved FY 2021/22	Current Budget Adopted FY 2021/22
Debt Service							
Equipment Lease - Principal	-	176,096	177,369	177,403	227,687	227,687	227,687
Equipment Lease - Interest	-	38,071	36,045	36,052	37,439	37,439	37,439
Principal	-	125,000	130,000	130,000	125,000	125,000	125,000
Interest	-	54,315	50,025	50,025	45,525	45,525	45,525
Debt Service Total	**-**	**393,481**	**393,439**	**393,480**	**435,651**	**435,651**	**435,651**
Transfers							
Transfer Out - To Capital Proj	-	593,000	661,260	661,260	493,917	493,917	493,917
Transfers Total	**-**	**593,000**	**661,260**	**661,260**	**493,917**	**493,917**	**493,917**
Contingency							
Operating Contingency	-	-	-	2,440,077	3,546,636	3,546,636	3,546,636
Contingency Total	**-**	**-**	**-**	**2,440,077**	**3,546,636**	**3,546,636**	**3,546,636**
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	**-**	**986,481**	**1,054,699**	**3,594,817**	**4,576,204**	**4,576,204**	**4,576,204**
Total Expenditures	**10,052,810**	**10,316,437**	**11,614,385**	**14,644,843**	**15,863,216**	**15,863,216**	**15,863,216**
Net Fund Total	**3,160,358**	**3,309,476**	**3,646,636**	**-**	**-**	**-**	**-**

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Capital Projects Fund

Overview & Highlights

The Capital Projects Fund was created in FY 2019/20 and 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 $493,917. 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 self-contained breathing apparatus (SCBAs), rapid intervention team (RIT) packs and a new compressor fill station totaling $495,000. The grant requires no match this year and no funding decision has been announced. However, these are critical needs so the District has elected to budget the purchase of these items even if the grant is not received. If the District receives the grant, it shall evaluate other necessary capital purchases.

Capital Outlay

The total budget for FY 2021/22 is $1,075,000 and includes one Type 3 wildland interface engine, wildland radios, enclosed trailer for training, and a fleet replacement of SCBAs and associated RIT packs and compressor fill station. The Type 3 engine would be purchased using a lease/purchase option and financed over five years.

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.

The capital outlay items included in the FY 2021/22 budget are considered ***recurring*** purchases as they are used in daily operations and will be replaced on a regular basis according to the equipment replacement schedule. These purchases allow the District to continue to provide existing services to its constituents. Because all purchases in the FY 2021/22 budget, with the exception of the Type 3 engine, are purchased without financing, no significant fiscal impact will be seen in upcoming budgets.

Capital Outlay (continued)

Capital purchases include:

- Fire equipment includes $495,000 to purchase SCBAs, a compressor fill station and RIT packs, even if the FEMA AFG grant is not awarded.

- The District is increasing its response to wildfires through the purchase of a $420,000 Type 3 wildland interface engine (sample engine pictured to right) and $30,000 of wildland radios.

- An enclosed, mobile trailer for approximately $30,000 will be purchased by the Training division to store and transport tools, supplies and minor equipment used in training exercises.

- An additional $100,000 is budgeted for items to be identified throughout the year, such as rescue tools or additional radios.

Capital Purchases

Type of Equipment	Category	Purchase Price
SCBAs	Fire/Gen Equipment	$407,000
Compressor Fill Station	Fire/Gen Equipment	$70,000
RIT Packs	Fire/Gen Equipment	$18,000
Type 3 Engine	Apparatus	$420,000
Wildland Radios	Fire/Gen Equipment	$30,000
Trailer	Fire/Gen Equipment	$30,000
TBD	Fire/Gen Equipment	$100,000
	TOTAL	**$1,075,000**

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. In addition, an equipment replacement schedule has been established to ensure the necessary financial resources will be available when equipment reaches the end of its useful life. However, much has changed since these plans were last updated. The District had intended to update these plans in FY 2020/21 but this did not occur. Therefore, the District aims to update the strategic, capital and equipment replacement plans in this fiscal year. 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 bond to fund their acquisition.

Capital Outlay (continued)

An equipment replacement schedule showing respective replacement amounts and useful lives is shown below.

Equipment Replacement Schedule					
Type of Equipment	**Purchased**	**Purchase Price**	**Useful Life**	**Replacement Date**	**Replacement Cost**
Rescue Tools (1)	2012	$20,000	10 years	2022/2023	$25,000
Thermal Imaging Cameras (5)	2013	$5,500ea	10 years	2022/2023	$6,000ea
SCBA/RIT packs/Compressor	2007	$750,000	10 years	2021/2022	$500,000 ~
Gurneys/Stair Chair	2012	$10,000	10 years	2022 Ongoing (w/ ambulances)	$15,000
Cardiac Monitors (7)	2014	$25,000ea	8 years	2022/2023	$30,000ea
Ventilators	2011	$7,500	5-10 years	2022/2023	$15,000 ea

~ Applied for a FEMA AFG grant to fund approximately $495,000 with no match from the District. If the grant is not received, the District will proceed with the purchase of SCBAs

Contingency

Contingencies are monies set aside for unforeseen expenditures and will revert to fund balance if not used. The FY 2021/22 budget includes a contingency of $50,000 that is not anticipated to be expended, however, the Board may transfer amounts from contingency to an appropriation category if an unforeseen expenditure arises.

Reserve

Reserves represent fund balances that are not planned to be spent during FY 2021/22 and will be carried over to FY 2022/23 beginning fund balances. Reserve balances for FY 2021/22 were reduced by $100,000 to $800,000 to fund the items to be identified throughout the year. However, the District does plan on purchasing $495,000 in SCBAs and related equipment without utilizing reserves, which are described further below.

Building Reserve
The building reserve for FY 2021/22 is $500,000, which is comprised of $250,000 dedicated 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
Beginning in FY 2012/13 the District funded a reserve account to support future purchases of necessary equipment. The District dedicated $200,000 in FY 2019/20 and $100,000 in FY 2020/21 for a reserve balance of $300,000.

Capital Projects Fund Budget Detail

Capital Projects Fund	Historical			Prior	Current Budget		
	Actual	Actual	Projected	Budget	Proposed	Approved	Adopted
	FY 2018/19	FY 2019/20	FY 2020/21	FY 2020/21	FY 2021/22	FY 2021/22	FY 2021/22
Resources							
Non-Federal Grants	-	5,000	-	-	-	-	-
Bond / Note Sale	-	205,807	-	-	420,000	420,000	420,000
Sale of Property	-	57,432	45,300	-	-	-	-
Transfers In - From General	-	593,000	661,260	661,260	493,917	493,917	493,917
Beginning Fund Balance	-	-	473,852	462,450	1,011,083	1,011,083	1,011,083
Resources Total	**-**	**861,239**	**1,180,412**	**1,123,710**	**1,925,000**	**1,925,000**	**1,925,000**
Expenditures							
Capital Outlay							
Land	-	-	-	-	-	-	-
Antiques	-	-	-	-	-	-	-
Buildings & Improvements	-	-	-	-	-	-	-
Land Improvements	-	-	-	-	-	-	-
Apparatus & Vehicles	-	215,009	-	-	420,000	420,000	420,000
Equipment - Fire & General	-	128,857	53,907	86,710	555,000	655,000	655,000
Equipment - Medical	-	43,521	104,932	137,000	-	-	-
Software	-	-	10,490	-	-	-	-
Capital Outlay Total	**-**	**387,387**	**169,329**	**223,710**	**975,000**	**1,075,000**	**1,075,000**
Contingency							
Contingency	-	-	-	-	50,000	50,000	50,000
Contingency Total	**-**	**-**	**-**	**-**	**50,000**	**50,000**	**50,000**
Reserve							
Building Reserve	-	-	-	500,000	500,000	500,000	500,000
Equipment Reserve	-	-	-	400,000	400,000	300,000	300,000
Reserve Total	**-**	**-**	**-**	**900,000**	**900,000**	**800,000**	**800,000**
Total Expenditures	**-**	**387,387**	**169,329**	**1,123,710**	**1,925,000**	**1,925,000**	**1,925,000**
Net Fund Total	**-**	**473,852**	**1,011,083**	**-**	**-**	**-**	**-**

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.

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.

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.

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.

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.

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 June 9, 2021.

- 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, 2021.

- Resolution #2021-04: A resolution adopting the FY 2021/22 budget, making appropriations, and levying/categorizing the tax.
  - This resolution was approved by the Board on June 16, 2021.

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

A public meeting of Redmond Fire & Rescue Fire District will be held on June 16, 2021 at 9:30am. Meeting will occur virtually and at 341 NW Dogwood Ave., Redmond, Oregon with social distancing protocols. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 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.redmondfireandrescue.org or requested by calling 541-504-5041 or emailing jodi.burch@redmondfireandrescue.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: Jodi Burch Telephone: 541-504-5041 Email: jodi.burch@redmondfireandrescue.org

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Beginning Fund Balance/Net Working Capital	3,160,358	3,440,077	4,657,719
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	3,071,800	3,003,216	3,033,580
Federal, State & all Other Grants, Gifts, Allocations & Donations	79,984	102,000	2,000
Revenue from Bonds and Other Debt	205,807	0	420,000
Interfund Transfers / Internal Service Reimbursements	593,000	661,260	493,917
All Other Resources Except Current Year Property Taxes	237,081	85,000	61,000
Current Year Property Taxes Estimated to be Received	7,139,122	8,477,000	9,120,000
Total Resources	**$14,487,152**	**$15,768,553**	**$17,788,216**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	8,099,194	9,449,186	9,556,570
Materials and Services	1,230,762	1,600,840	1,730,442
Capital Outlay	387,387	223,710	1,075,000
Debt Service	393,481	393,480	435,651
Interfund Transfers	593,000	661,260	493,917
Contingencies	0	2,440,077	3,596,636
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	0	1,000,000	900,000
Total Requirements	**$10,703,824**	**$15,768,553**	**$17,788,216**

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *

General Fund - Administration	1,000,947	1,091,326	1,176,240
FTE	6.0	6.0	6.0
General Fund - Operations - Fire & Rescue Ops	6,284,141	7,152,036	7,118,305
FTE	37.4	37.2	40.0
General Fund - Operations - Fire & Rescue Training	0	322,150	368,570
FTE	0.0	1.0	1.0
General Fund - Operations - EMS Ops	1,312,731	1,557,544	1,593,911
FTE	13.0	13.0	13.0
General Fund - Fire & Life Safety	211,449	345,030	370,694
FTE	1.0	2.0	2.0
General Fund - Facilities, Vehicles & Equip	520,688	581,940	659,292
FTE	0	0	0
General Fund - Non-Departmental	986,481	1,054,740	929,568
FTE	0	0	0
Capital Projects Fund	387,387	223,710	1,075,000
FTE	0	0	0
Not Allocated to Organizational Unit or Program	0	3,440,077	4,496,636
FTE	0	0	0
Total Requirements	**$10,703,824**	**$15,768,553**	**$17,788,216**
Total FTE	**57.4**	**59.2**	**62.0**

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

Property taxes are expected to increase by a 7.0% increase in AV with a 95.5% collection rate (which is consistent with the past few years). Also includes the additional $1.2mil in property tax revenues from the voter-approved 5-yr local option levy. Revenues from ambulance billings are expected to remain consistent with the prior year budget. Expenditures are consistent with prior year's activity with the exception of filling one vacant position in Fire & Life Safety and the addition of three new Firefighter/Paramedics in FY 2020-21.

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2019-20	Rate or Amount Imposed This Year 2020-21	Rate or Amount Approved Next Year 2021-22
Permanent Rate Levy (rate limit $1.7542 per $1,000)	$1.7542	$1.7542	$1.7542
Local Option Levy	0	$0.27	$0.27
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	$1,190,000	$0
Other Borrowings	$714,517	$0
Total	$1,904,517	$0

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

FORM LB-50
2021–2022

To assessor of Deschutes County

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

☐ Check here if this is an amended form.

The Redmond Fire & Rescue (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 submitted
341 NW Dogwood Ave	Redmond	OR	97756	06/25/2021

Contact person	Title	Daytime telephone number	Contact person e-mail address
Jodi Burch	Chief Financial Officer	541-504-5041	odi.burch@redmondfireandres

CERTIFICATION—You **must** check one box if you are 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	$0.2700	
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 **after** October 6, 2001 ...	5b		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) ...	5c		

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	05/19/2020	2020/21	2024/25	$0.2700

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.**

150-504-073-7 (Rev. 10-16-20)

Form LB-50 (continued on next page)

(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

FORM LB-50 2021–2022

To assessor of Deschutes County

☐ Check here if this is an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

The Redmond Fire & Rescue (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 submitted
341 NW Dogwood Ave	Redmond	OR	97756	06/25/2021

Contact person	Title	Daytime telephone number	Contact person e-mail address
Jodi Burch	Chief Financial Officer	541-504-5041	odi.burch@redmondfireandres

CERTIFICATION—You **must** check one box if you are 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	$0.2700	
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 **after** October 6, 2001	5b		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c		

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	05/19/2020	2020/21	2024/25	$0.2700

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.**

150-504-073-7 (Rev. 10-16-20)

Form LB-50 (continued on next page)

(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

FORM LB-50
2021–2022

To assessor of Jefferson County

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

☐ Check here if this is an amended form.

The Redmond Fire & Rescue (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 submitted
341 NW Dogwood Ave	Redmond	OR	97756	06/25/2021

Contact person	Title	Daytime telephone number	Contact person e-mail address
Jodi Burch	Chief Financial Officer	541-504-5041	odi.burch@redmondfireandres

CERTIFICATION— You **must** check one box if you are 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	$0.2700	
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 **after** October 6, 2001 ... 5b		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) ... 5c		

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	05/19/2020	2020/21	2024/25	$0.2700

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.**

150-504-073-7 (Rev. 10-16-20)

Form LB-50 (continued on next page)

(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. 2021-04

A RESOLUTION ADOPTING THE FY 2021/22 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 2021/22, as approved by the Budget Committee, in the amount of $17,788,216. This figure includes $900,000 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, 2021 and for the following purposes (OU = Organizational Unit):

GENERAL FUND	
Administration (OU)	1,176,240
Fire & Rescue Ops (OU)	7,118,305
Fire & Rescue Training (OU)	368,570
EMS Ops (OU)	1,593,911
Fire & Life Safety (OU)	370,694
Buildings, Vehicles & Equipment (OU)	659,292
Debt Service	435,651
Transfers	493,917
Contingency	3,596,636
TOTAL	**15,813,216**

CAPITAL PROJECTS FUND	
Capital Outlay	1,075,000
TOTAL	**1,075,000**

TOTAL APPROPRIATIONS & ADOPTED BUDGET	
Total APPROPRIATIONS, All Funds	**16,888,216**
Total Unappropriated Reserve Amounts, All Funds	900,000
TOTAL ADOPTED BUDGET	**17,788,216**

RESOLUTION LEVYING THE TAX

BE IT RESOLVED, that the following ad valorem property taxes, as included in the fiscal year 2021/22 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 $0.2700 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 ....$0.2700 / $1,000 Assessed Value

The above resolution statements are **ADOPTED** by the District Board and **SIGNED** by the Board President this 16th day of June, 2021.

Carroll Penhollow
Carroll Penhollow, Board President

ATTEST:

Diane Cox
Diane Cox, District Recorder

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