Redmond Fire & Rescue

2023/24 Adopted Budget

341 NW Dogwood Avenue
Redmond, OR 97756

(541) 504-5000
www.rdmfire.org

Table of Contents

This Page Left Intentionally Blank

Introduction

Distinguished Budget Award

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Redmond Fire & Rescue
Oregon

For the Fiscal Year Beginning

July 01, 2022

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, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we therefore are submitting to GFOA to determine its eligibility for another award.

Introduction of Members

BOARD OF DIRECTORS	Term Expires
Gary Ollerenshaw, President	June 30, 2025
Ken Kerfoot	June 30, 2025
Jessica Meyer	June 30, 2025
John Blanton	June 30, 2023
Earl Fisher	June 30, 2023

BUDGET COMMITTEE	Term Expires
Richard Hurd	June 30, 2023
Alan Unger	June 30, 2023
John Bruce	June 20, 2024
Sharon Harris	June 30, 2025
Joshua Werner	June 30, 2025

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

Pat Dale, Interim Fire Chief	Serving since 2022
Tracy Stabler, Chief Financial Officer	Serving since 2023
Dusty Miller, Deputy Fire Chief	Serving since 2007
Diane Cox, Human Resources Manager	Serving since 2013
Tom Mooney, Fire Marshal	Serving since 2021

District Mission, Vision & Values

Mission Statement

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

Vision Statements

It is the Vision of Redmond Fire & Rescue:

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

Value Statements

The Values of Redmond Fire & Rescue are:

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

This Page Left Intentionally Blank

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 ***proposed*** budget for fiscal year (FY) 2023/24. 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.

Last year's budget began the process of bringing District staffing levels more in line with population growth and community needs. The strategic emphasis of this year's budget is on continuing to keep our front-line staffing at these levels as well as maintaining our high quality of service.

Population growth and the associated increase in calls for service has outpaced the staffing levels necessary to keep up with the demand. The mission of Redmond Fire & Rescue to serve our citizens in need of help can best be described as time sensitive, highly technical, and staffing intensive. The focus on maintaining front-line staffing levels will put our organization on a continued path necessary to deliver our services.

We must look toward the future, considering population growth, the impact of a larger and even more densely populated response area, and the associated increase in demand for service. The staff at Redmond Fire & Rescue have developed a responsible budget reflective of the well above average economic activity seen in Central Oregon. Th is budget positions Redmond Fire & Rescue to begin getting ahead of anticipated growth and increasing demand.

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

Successes

- Firefighter Staffing: Strong property tax growth in the past two fiscal years allowed the District to increase its workforce of 62 employees to 68 employees and allowed the District to provide increase wage rates to remain competitive in the Central Oregon job market. The FY 2023/24 budget includes funding to maintain this increased staffing total of 68.

Successes *(continued)*

- Capital Outlay: During FY 2022/23, the District made various capital purchases, most notably the acquisition of a new ambulance, 2 new trucks and replacement medical equipment. The current budget includes funds for the purchase of an ambulance as well as more updated medical equipment. The budgeted capital purchases are further discussed on page 98.

- Planning Documents: This past year, the District convened a strategic planning committee comprised of department officials and personnel, fire department administrative and line personnel to review community and member input and to develop goals and objectives to carry the department through the next five years. The process resulted in the Strategic Plan for 2023-2027 which was adopted by the Board of Directors at their March 2023 meeting. The goals of the Strategic Plan are further discussed on page 32.

Challenges

- Increasing Call Volume: Over the past eight years, the calls for service have increased by over 60% from about 4,400 calls in 2013 to over 7,100 calls in 2022, with medical emergencies accounting for approximately 75%-80% of all responses. During this same time period, the City of Redmond's population increased only 41% from 26,590 to 37,566. However, Deschutes County continues to face some of the state's fastest growth in its 65 and over population. This population increase 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.

- 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 three times that amount 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 the cost.

- Staffing: Over time, the District has seen a reduction in the number of individuals applying for open positions. This leads the District to focus on recruitment and retention efforts to ensure that adequate staff are available to serve the community.

Challenges *(continued)*

- Succession Planning: In the past three years, Redmond Fire & Rescue has seen a significant turnover in personnel, especially in the leadership positions at the rank of Battalion Chief and above. As the District's workforce continues to age and a growing percentage nears retirement eligibility, the District needs to recruit personnel that exhibit the skills necessary to achieve long-term leadership success. 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.

- 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. Average increases of 11.3% to PERS rates are included in the FY2022/23 budget as are increases of 4% on medical insurance premiums.

- 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: The City of Redmond implemented an Urban Renewal District (URD) in southern Redmond. Revenues raised by the URD will be matched with state and federal dollars to improve the safety and mobility of south Highway 97 along with a variety of other projects as described in the URD plan. 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 combined financial impact to the District of the URDs results in the diversion of over $400,000 of District property tax revenues to the downtown and South 97 URDs each year.

- Levy Renewal: 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 2023/24 budget includes property tax revenues for the third year of the levy. The District intends to bring a renewal operating levy to the voters before expiration of the current levy.

Opportunities

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

Additionally, Redmond Fire & Rescue continues planning 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 12 firefighter positions and the purchase of vehicle exhaust removal systems to assist with carcinogen reduction within our stations. 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 39.

Budget Format

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

Budget Summary

The 2023/24 fiscal year budget is organized into the following Funds and Cost Centers (also called divisions):

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*)

Mobile Emergency Responder Radio Coverage (MERRC) 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 third year of a five-year operating levy at a tax rate of $0.2700 per $1,000 of taxable assessed value. The ***proposed*** FY 2023/24 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 2022/23 budget appropriations, including the impacts of any supplemental budgets and budget adjustments throughout the year, with the ***proposed*** FY 2023/24 budget. The first chart presents the data by fund with the second expenditure category.

Budget Summary (By Fund & Cost Center)			
Appropriations	Adopted Budget FY2022/23	Adopted Budget FY2023/24	Increase / (Decrease)
General Fund			
Administration	$ 1,528,940	1,351,065	(177,875)
Fire & Rescue Operations	8,932,211	9,558,199	625,988
Fire & Rescue Training	638,749	384,582	(254,167)
EMS Operations	1,666,795	1,435,389	(231,406)
Fire & Life Safety	425,648	436,945	11,297
Facilities, Vehicles & Equipment	882,162	923,266	41,104
Non-Departmental	5,254,464	6,152,727	898,263
	$ 19,328,969	**20,242,173**	**913,204**
Capital Projects Fund	**$ 3,253,953**	**1,444,691**	**(1,809,262)**
MERRC Fund	**47,479**	**47,479**	**-**
Total Appropriations	**$ 22,630,401**	**21,734,343**	**(896,058)**

Budget Summary (By Expenditure Category)			
Expenditures	Adopted Budget FY2022/23	Adopted Budget FY2023/24	Increase / (Decrease)
Personnel Services	$ 11,469,518	11,672,154	202,636
Materials & Services	2,604,987	2,417,292	(187,695)
Capital Outlay	2,501,432	672,170	(1,829,262)
Debt Service	544,178	643,300	99,122
Interfund Transfers Out	633,664	200,000	(433,664)
Contingency	3,976,622	5,209,427	1,232,805
Unappropriated Fund Balance / Reserve	900,000	920,000	20,000
Total Expenditures	**$ 22,630,401**	**21,734,343**	**(896,058)**

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 $14,732,746, an increase of $114,063, or about 1%, from the prior year. The operational appropriations by cost center are relatively consistent with the prior year.

Budget Summary *(continued)*

Total budget appropriations for all funds are $21,734,343 which is a decrease $896,058 or 3.7% over the prior year budget. This decrease is primarily due to the reduction in capital purchases which is only partially offset by the increase in contingency.

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 32.

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

Collaboration and Transparency

It is the District's intent to provide a transparent budgeting process with input from Citizens, Board of Directors, Budget Committee and all members of Redmond Fire & Rescue. Redmond Fire & Rescue's leadership team is always looking for creative and more efficient ways to deliver fire and emergency services to our community.

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

Acknowledgements

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

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

Pat Dale

Fire Chief / Budget Officer

This Page Left Intentionally Blank

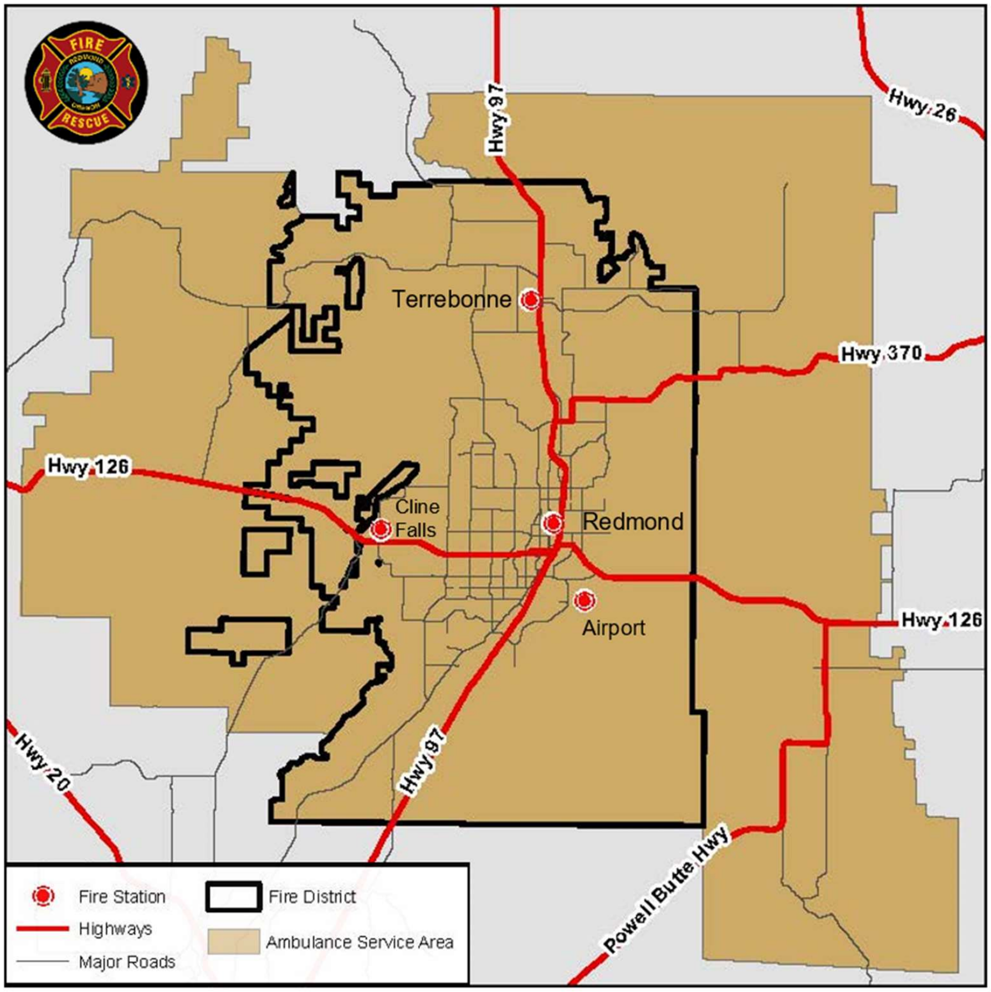
District Overview

History

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

Service Area

The area served, which includes the City of Redmond, covers 294 sq. miles for ambulance service area and 133 sq. miles for fire service coverage. Ninety-five percent of the District is located within Deschutes County with the remaining portion subsiding in both Jefferson and Crook Counties.



Population & Demographics

The City of Redmond's population has surpassed 37,000 residents. Portland State University's population research center recently updated their population forecasts for the region. They predict that Redmond will eclipse 65,000 before 2055 and Deschutes County's population will be over 325,000. The average annual population growth over the past three years has been about 7.4%. The City offers business owners and residents affordable cost of living with no sales tax burden, a minimal commute (average one-way commute = 20 minutes), an optimal outdoor environment, and excellent healthcare.

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

Population				
	2019	**2020**	**2021**	**2022**
Deschutes County*	193,000	199,263	203,916	207,561
City of Redmond*	30,600	32,215	36,205	37,566
Source: *Portland State University - Center of Population and Census				

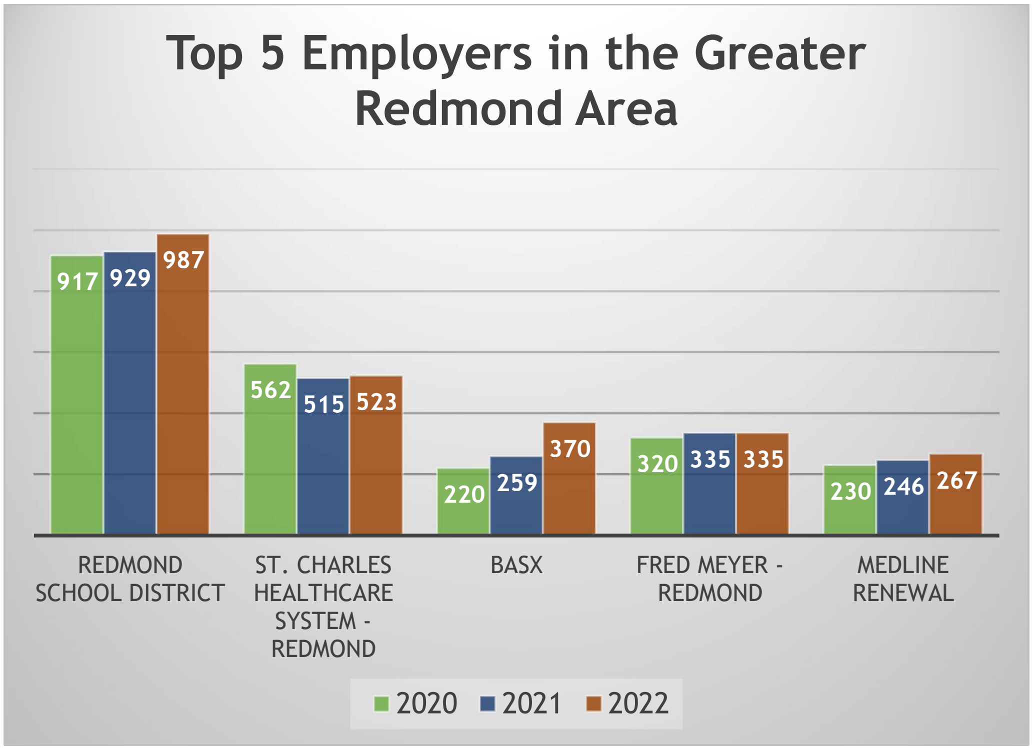
Area Amenities

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. 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. Redmond Municipal Airport is the third largest air carrier airport in Oregon and serves as the air carrier and commercial aviation hub to Central Oregon. The airport is served by Alaska Airlines, American Airlines, Avelo Airlines, Delta Airlines, United Airlines, FedEx and UPS. In FY 2022/23, 1,100,000 passengers are estimated to have traveled through the airport. Other systems in the region include the Burlington Northern Santa Fe Railway, Cascades East Transit regional public transportation service and various truck lines.

City of Redmond

Top 10 Taxpayers

Source: Deschutes Co. Assessor's Office

PCC STRUCTURALS INC

SKYWEST AIRLINES

PACIFICORP (PP&L)

REDMOND PACIFIC ASSOCIATES LLC

WAL-MART STORES INC

APARTMENT OPTIONS P2 LLC

HORIZON AIR INDUSTRIES INC

GREEN LEAF CYPRESS LLC

CASCADE NATURAL GAS CORP

FRED MEYER STORES INC

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

BEND RESARCH INC

DESCHUTES BREWERY INC

CROWDSTRIKE INC

LUMEN TECHNOLOGIES INC

TOUCHMARK AT MT BACHELOR VILLAGE

PCC STRUCTURALS INC

This Page Left Intentionally Blank

Organization & Services

About the District

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

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

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

The District provides:

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

Personnel and Stations

The District has a total full-time employee (FTE) count of 68. The District's administration and fire & rescue programs are staffed with full-time employees, while the Emergency Medical Services (EMS) program relies on full-time paramedics and emergency medical technicians (EMTs) 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.

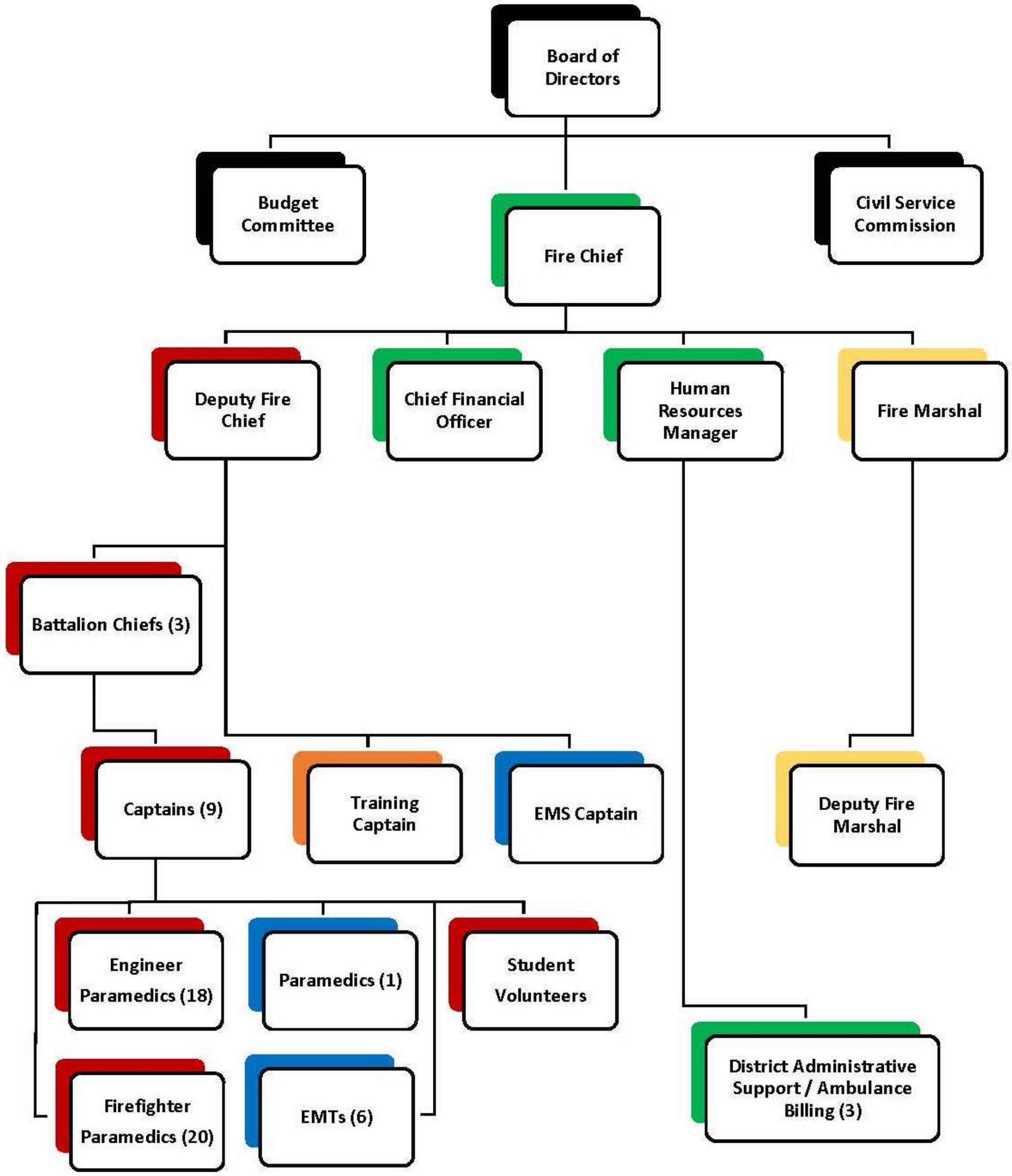

401 - Main Station


402 - Terrebonne Station


403 - Airport Station


404 - Cline Falls Station

Organizational Chart



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

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

Public Education & Safety

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

The District also engages our public through social media and the coordination of station tours. These tours were paused during the COVID-19 pandemic but restarted in spring 2022.

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

Training

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

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

This Page Left Intentionally Blank

District Policies & Plans

Board Policy

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

- Board Policies
- Administrative Policies
- Operational Guidelines/Policies

Caption: RF&R Board Members as of 1/1/2023.

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 five-year period. The Strategic Plan is vision and mission driven and was developed with input from the internal and external stakeholders.

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

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

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

I. Mission Statement

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

II. Vision Statements

It is the Vision of Redmond Fire & Rescue:

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

III. Strategic Goals

Strategic Goal #1: Achieve appropriate staffing levels.

Action Items / Desirable Outcomes

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

Strategic Goal #2: Achieve Sustainable funding.

Action Items / Desirable Outcomes

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

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

Action Items / Desirable Outcomes

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

Caption: A Redmond Firefighter cutting down a burning tree.

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

Action Items / Desirable Outcomes

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

Strategic Goal #5: Develop a facilities maintenance plan.

Action Items / Desirable Outcomes

5A. Create a Preventative Maintenance Plan for facilities.

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

Action Items / Desirable Outcomes

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

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

Action Items / Desirable Outcomes

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

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

Action Items / Desirable Outcomes

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

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

Action Items / Desirable Outcomes

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

Caption: Redmond Firefighters performing live-fire training on a prop airplane.

Long Range Financial Plan

Financial Forecasting

It is noted in the District's policies that financial management is designed to ensure the fiscal stability of the District and to guide the development and administration of annual operating and capital budgets. In order to accomplish this, the District utilizes a variety of tools which assist management throughout the year as well as during the budget process. These tools include an equipment replacement schedule to determine when capital purchases are due and/or needed a Strategic Plan for future facilities and staffing (see page 31) and a three-year financial projection below.

Three Year Financial Projection

A three-year projection is updated with the budgeted figures for the current year. This provides a base for assumptions to be made upon over a projected three-year period. These assumptions have been noted below and can be changed depending on different decision outcomes. These changes then flow through to the net fund balance to provide a look at the overall fiscal impact and help with decision making and future budgeting decisions.

Revenues

Property Taxes – The following three-year projection includes a 4.5% increase in FY 2024/25, a 4.0% increase in FY 2025/26 and a 3.5% increase in FY 2026/27. 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 continued to steadily increase year over year. The projection assumes a consistent 4% 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 5%, 6% and 5%. The larger increase in FY 2025/26 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 5% 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 10% in FY 2025/26 which is consistent with projections currently available from PERS.

Materials & Services – Inflation has been factored into the projection at a rate of 3.5% for each year. This rate has been used across all budgeted line items. While most line items do not see much increase from year to year, the intent of applying inflation to every line item each year is to be as conservative as possible and 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 $500,000 per year.

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

Three Year Projected Financials

ALL FUNDS	Adopted Budget FY 2023/24	Projected Budget 2024/25	Projected Budget 2025/26	Projected Budget 2026/27
Revenues				
Property Taxes	10,164,500	10,621,903	11,046,779	11,433,416
Ambulance Billings	3,064,000	3,186,560	3,314,022	3,446,583
Contract Services - Airport	718,996	754,946	800,243	840,255
Other	635,250	635,250	635,250	635,250
Investment Earnings	150,000	150,000	150,000	150,000
Bond / Note Sale	-	-	-	-
Interfund Transfers In	200,000	500,000	500,000	500,000
Total Resources	**14,932,746**	**15,848,658**	**16,446,294**	**17,005,504**
Expenditures				
Personnel				
Wages	7,021,268	7,372,331	7,740,948	8,127,995
Medical Insurance	1,227,469	1,288,842	1,353,285	1,420,949
PERS	2,172,146	2,280,753	2,508,829	2,634,270
Balance	1,251,271	1,263,784	1,276,422	1,289,186
Personnel Services	11,672,154	12,205,711	12,879,483	13,472,400
Materials & Services	2,417,292	2,501,897	2,589,464	2,680,095
Capital Outlay	672,170	400,000	400,000	400,000
Debt Service	643,300	526,640	521,715	428,920
Interfund Transfers Out	200,000	500,000	500,000	500,000
Contingency	5,209,427	5,209,427	5,209,427	5,209,427
Unappropriated Fund Balance / Reserve	920,000	920,000	920,000	920,000
Total Expenditures	**21,734,343**	**22,263,675**	**23,020,088**	**23,610,842**
Excess or Deficiency	(6,801,597)	(6,415,016)	(6,573,794)	(6,605,338)
Plus: Contingency/Reserves	6,129,427	6,129,427	6,129,427	6,129,427
Total Excess / (Deficiency)	**(672,170)**	**(285,589)**	**(444,367)**	**(475,911)**
Changes in Fund Balance				
Beginning Fund Balance	6,801,598	6,129,428	5,843,839	5,399,471
Revenues Over/(Under) Expenditures	(672,170)	(285,589)	(444,367)	(475,911)
Ending Fund Balance	**6,129,428**	**5,843,839**	**5,399,471**	**4,923,560**

Analysis

The District's financial situation has improved significantly 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.

This Page Left Intentionally Blank

Budget Overview

Budget Requirements

All Oregon local governments are required to prepare an annual or biennial budget as a governing document for the District's actions in the coming fiscal year. The District has several policies (see page 29) in addition to Oregon Local Budgeting Law (ORS 294.305 to 294.565) that guide the preparation of the budget. In summary, these policies and state statutes require that the District live within its means. A balance must be struck between revenues and expenditures, so that the public can realize the benefits of a strong and stable government even during uncertain economic times such as most recently the COVID-19 pandemic. By law, budgets cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years. Temporary shortages, or operating deficits, can and do occur, but they are not tolerated as extended trends.

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

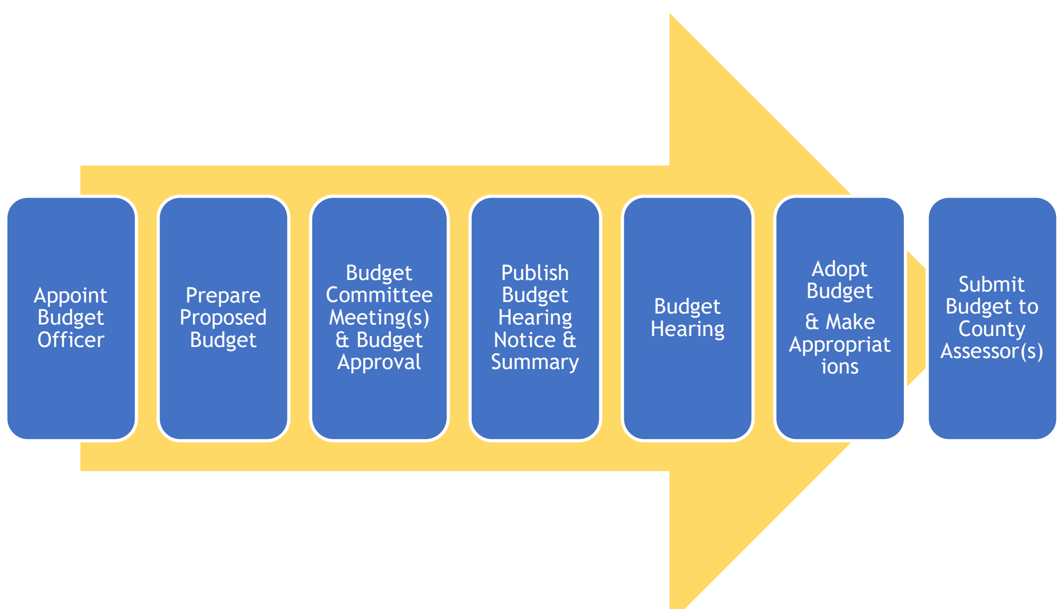
Budget Process

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 manager). Budget meetings are also held with battalion chiefs and program managers who are encouraged to work with their teams to gather information on departmental needs. Additional input is received throughout the year from the District's Firefighters Association, Local 3650. The objective is to create a transparent budget process that will meet the financial needs of Redmond Fire & Rescue while meeting the District's vision, mission, and strategic plan. After meeting the budget objectives, surplus revenue allocation or budget cuts will be determined by the budget team.

Once the proposed budget has been reviewed and balanced by the internal budget team, it then goes before the budget committee. This committee is made up of the five district board members and five appointed community members. The budget committee reviews the document, makes any necessary changes and then approves the budget to go before the board. The board holds a budget hearing to adopt the budget, after which the budget document is submitted to the appropriate county assessor. Members of the public are encouraged to attend the public meetings (in person or virtual) or submit comments/questions.



Budget Objectives & Calendar

Below are the District's objectives for the 2023/24 fiscal year.

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

Below is the District's budget calendar for the 2023/24 fiscal year.

Date	Action
March - May 2023	Staff Budget Meetings/Discussions
May 23, 2023	Publish Public Notice of Budget Committee Meetings (1st Publication)
May 30, 2023	Publish Public Notice of Budget Committee Meetings (2nd Publication)
June 2, 2023	Deliver proposed budget document to budget committee on or before
June 6, 2023	Budget Committee Meeting #1
June 8, 2023	Budget Committee Meeting #2 (if needed)
June 14, 2023	Publish Form LB-1: Summary Budget & Notice of Public Hearing
June 21, 2023	District Board Meeting, Public Hearing
July 15, 2023	File Form LB-50 with County Assessor(s)
September 30, 2023	Budget to be filed with County Recorder(s)

Budget Adjustments

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

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

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

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

Basis of Accounting and Budgeting

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

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

District Funds

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

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

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

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

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

General Fund

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

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

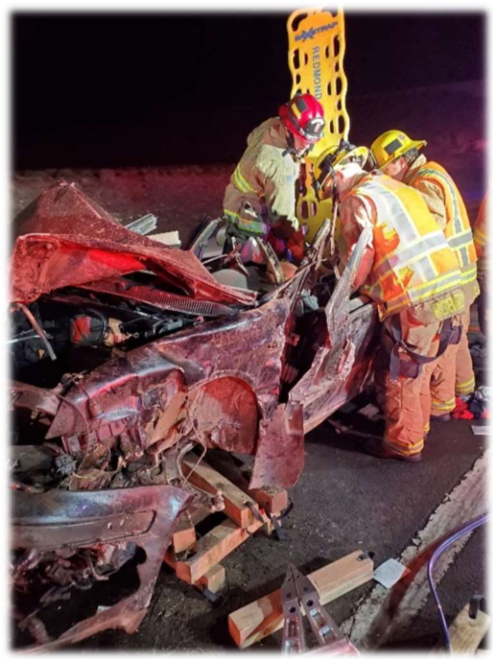
Capital Projects Fund

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

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

Mobile Emergency Radio Responder Coverage (MERRC) Fund

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



Structural Changes to the Budget

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

Key Economic Factors and Assumptions

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

- Property Taxes - Permanent: The Assessed Value (AV) of properties is anticipated to increase by 5.0%. The 5.0% increase is derived from a 3.0% on existing properties (via the Oregon Constitution, Measure 50) and an estimated 2.0% from new construction in 2022. The District is estimating a 95.5% collection rate.

- Property Taxes – Operating Levy: With the passage of the voter approved five-year operating levy brings an additional $1.34 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 maintain and expand operations.

- Economic Condition: Overall, the Central Oregon economy has rebounded from the significant economic uncertainties of the COVID-19 pandemic. However inflation, which has averaged 7% over the past two years, continues to stretch the budget by driving up the costs of goods and services.

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

Key Economic Factors and Assumptions *(continued)*

- PERS: PERS rates are set by the Oregon PERS Board and are effective for two fiscal years. The FY 2023/24 – FY 2024/25 employer contribution rate to the Public Employee Retirement System (PERS) is on average 24.25% of an employee salary (29.20% = Tier 1/2, 19.37% = Oregon Public Service Retirement Plan (OPSRP) General Service, 24.16% = OPSRP Police/Fire). On average these rates are about 11.3% higher than the FY 2021/22 - FY 2022/23 rate. Advisory rates for FY 2025/26 - FY 2026/27 will likely be provided in the 1st quarter of FY 2023/24. Changes to PERS rates are factored into the District's financial forecasts to help ensure services can be maintained over the long-term planning horizon.

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

Caption: Redmond Firefighters extinguishing hotspots in a wildfire.

Fiscal Year 2022/23 Accomplishments

In developing the budget each year, the District also recognizes what was accomplished in the past year. And all accomplishments require the support and involvement of many District personnel. Some accomplishments in FY 2022/23 are listed below.

Outreach

- Continue to improve communication with our community and provide transparency through social media use.
- Finalized the upgrade to the District's website to better communicate with our community and allow for the online submission of building plans for review.
- Resumed station tours and welcomed countless people of all ages to our main fire station.

Operational

- Purchased two new pumper engines. These engines will be not arrive until FY 2023/24, but they will have an immediate impact on our operations by replacing our two oldest engines that experience maintenance issues.
- Received a $35,000 wildfire staffing grant from the Oregon Office of the State Fire Marshal which paid the overtime costs to staff a third firefighter at our Terrebonne station many days during the summer months.
- Continued information technology upgrades and replacements on various ipads, modems, internet service, desktops/laptops and mobile and portable radios. Technology is an important aspect of our services and the District must remain current in order to provide quality, effective service.
- Performed a fleet replacement of our video laryngoscopes with the latest technologies.
- Purchased 12 new automated external defibrillators (AEDs) to replace equipment that was 17 years old.
- Replaced the air compressor that fills the self-contained breathing apparatus (SCBA) bottles. The new compressor has safety features to protect the user in the event of a filling failure.
- Also completely placed all SCBAs purchased in the prior fiscal year in service. These SCBAs have been used on countless training exercises and multiple incident scenes. The SCBAs also have bone mics that improve communication amongst users which improves safety.

Fiscal Year 2022/23 Accomplishments *(continued)*

Staffing/Training

- Conducted two firefighter academies; a two-month for entry level employees and a one-month for lateral hires. Also made various promotions and AIC designations for qualified staff.
- Added three firefighter/paramedic positions which allowed the addition of a third person on an engine. The third person meets the NFPA recommendation and improves both firefighter and community safety.
- Promoted a deputy chief internally which allowed for advancement of people at all positions down the line.

Strategic

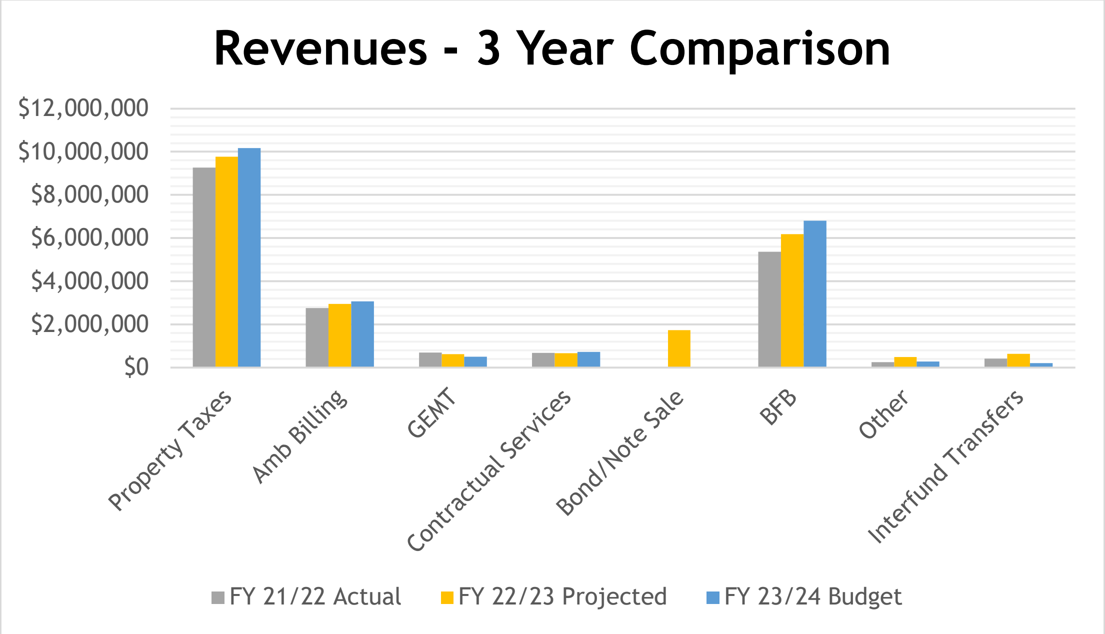
- In the prior fiscal year, the District engaged consultants to coordinate the development/update of a strategic plan, standards of cover, and a facilities plan. The consultants spoke with multiple employees and key stakeholders and the District provided significant amounts of data and information from call volume to deployment models to financial statements. These documents were completed and adopted by the Board in the current year.
- Effective January 1, 2023, Board action gave all staff a 6% wage adjustment, in addition to any COLAs that also went into effect on the same day.
- The interim fire chief's contract was extended through December 31, 2023. The District will begin the recruitment for a permanent fire chief early in the FY 2023/24 fiscal year with a winter 2024 start date likely.

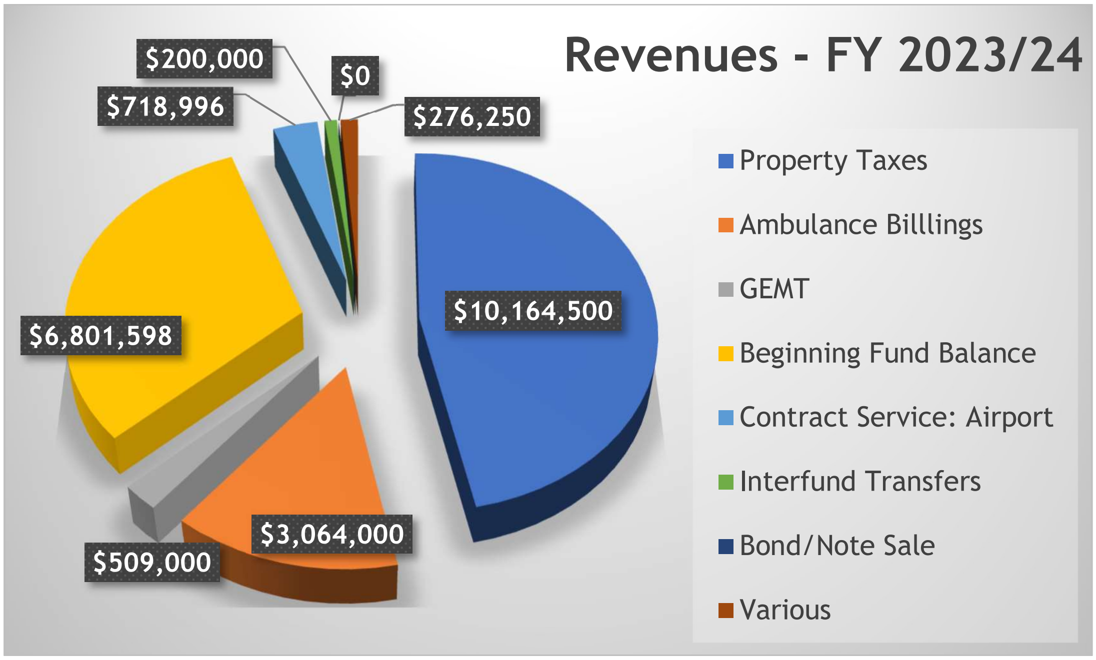
Caption: Firefighters from partner agencies participate in a 'Burn to Learn' training exercise on May 20, 2022.

Revenues

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

Below is a comparison and breakdown of the FY 2023/24 resources, which total $21,734,343. More information on the major revenues of property taxes, ambulance billing, contracted services and beginning fund balance follow.





Redmond Fire & Rescue

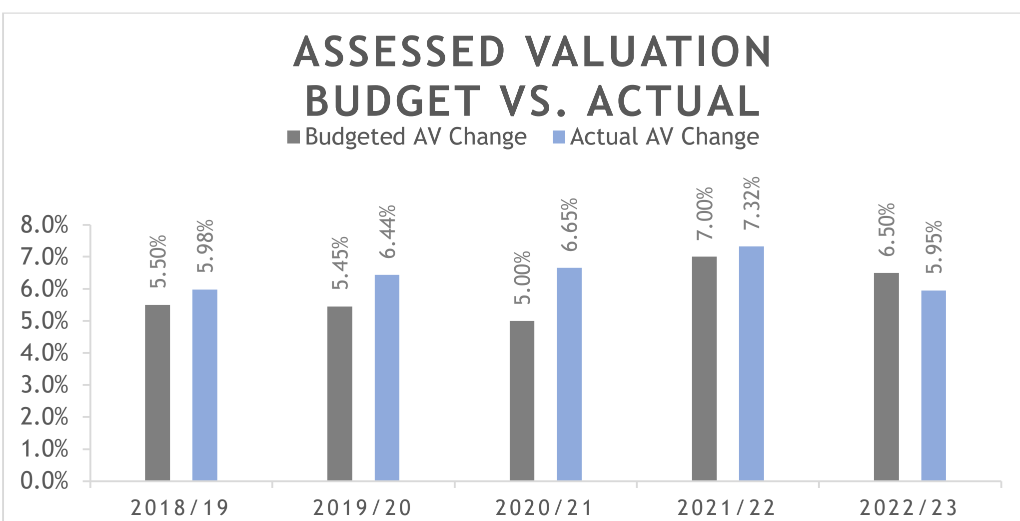
Property Taxes

Property taxes are the District's main source of income. The FY 2023/24 budget is projecting a 5.0% 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 2023/24 from the District's permanent rate are $8,816,500, which includes prior year taxes and interest of $56,500, while the local operating levy is expected to raise an additional $1,348,000, which includes $8,000 in prior year taxes. Prior year taxes are those that were assessed in a prior year but collected in the current year.

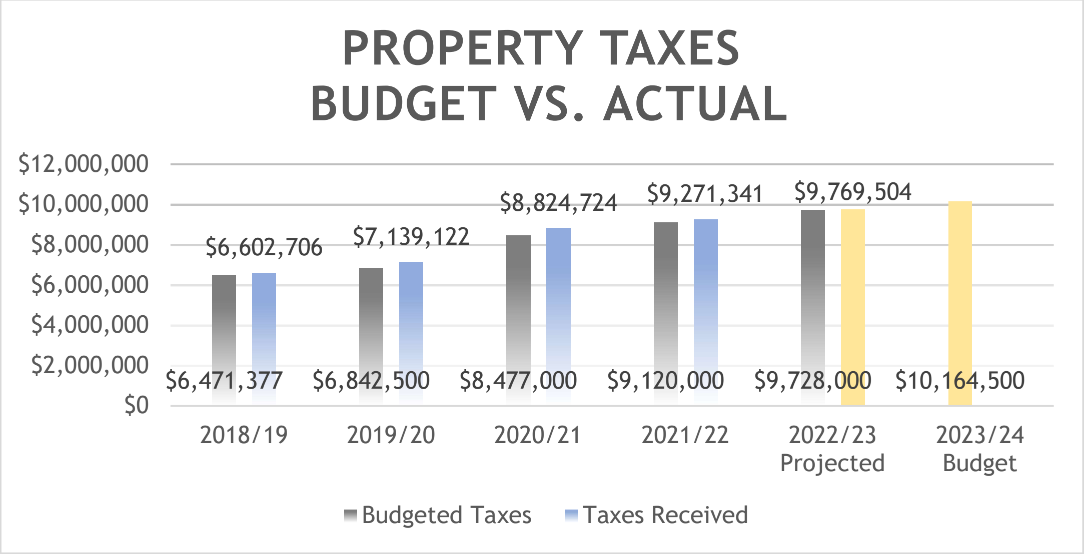
In FY 2023/24, the budget levies the full permanent tax rate of $1.7542 per $1,000 of assessed value, as well as the fourth year of the five-year general operating levy in the amount of $0.27 per $1,000 of assessed value. In May 2020, voters approved a new five-year local option levy at a rate of up 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, 2023 for FY 2023/24 property taxes) each year, bills and collects the taxes and remits collections to the District. Taxes for FY 2023/24 will be billed by late October 2023 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 during the COVID-19 pandemic. The assumed collection rate also includes the impact of the 3% early payment discount taken by the majority of taxpayers.

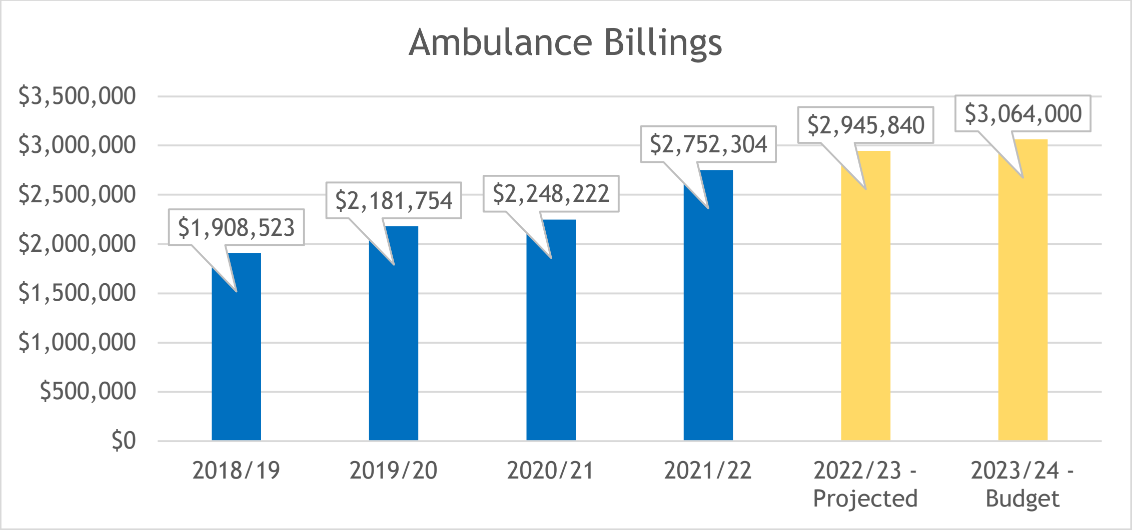


Property Taxes *(continued)*



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 had stabilized at around $2million annually before increasing sharply in FY 2021/22. This increase was primarily related to a change in the payment rate of inter-hospital transfers. The FY 2023/24 budget is projecting that revenues will increase by 4%, which is consistent with the growth seen in recent years, absent changes in billing practices, at $3,064,000.



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 City will reimburse the District for three firefighters, a portion of a battalion chief, and associated training fees. The budgeted revenue for FY 2023/24 is $718,996, an 8% increase from the prior year. This increase is primarily due to the increase in personnel costs, as well as related training costs.

Beginning Fund Balance

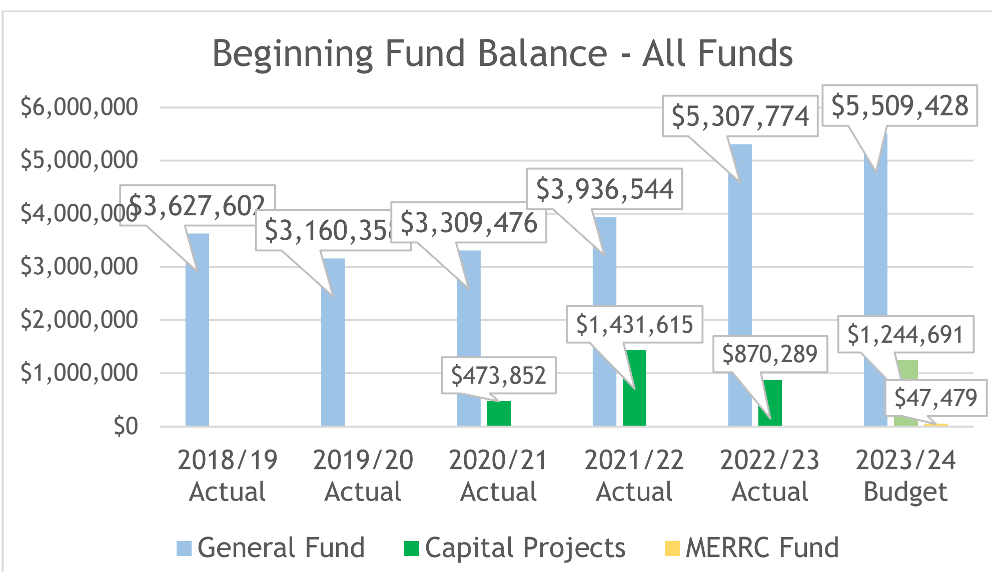
The beginning fund balance (BFB) is the second largest resource within the budget. The beginning fund balance consists of all unspent dollars from the prior fiscal year, including prior contingencies and reserves, for both the General and Capital funds.

For FY 2023/24, the combined budgeted beginning fund balance is $6,801,598, an increase of $623,536, or 10.1%, from the actual FY 2022/23 amount of $6,178,062. This increase was identified in each fund as follows.

- **General Fund:** Increased by a projected $201,654 mostly due to actual revenues exceeding budgeted revenues as well as expenses being under budget.

- **Capital Projects Fund:** Increased by a projected $374,402, primarily due to the delayed purchase of an ambulance and gurney totaling $269,691 that were re-budgeted in FY 2023/24.

- **MERRC Fund:** Increased by $47,479 due to MERRC revenues exceeding expenses.



Ground Emergency Medical Transport (GEMT)

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

The FY 2023/24 budget includes $509,000 in revenues related to the GEMT supplemental payment program, which is comprised of the two components described below. This is a slight decrease from the prior year budget of $650,000. The decrease is due to the volatility in the GEMT-CCO program at the state-level. The GEMT program was previously limited to only transports paid by the Oregon Health Plan under the fee-for-service (FFS) plan. Effective January 1, 2021, the state modified the GEMT program to make transports paid through a coordinated care organization (CCO) eligible for payment. The District's total number of CCO-paid transports is about 4-5 times the number of FFS transports.

- **GEMT – FFS:** The District budgeted for $125,000 in revenues (with the offsetting expense of $31,250 for the approximately 25% State fee/match required for participation in the program). This is consistent with the revenues received in FY 2022/23. To receive these funds, each fall the District files a cost report with the State of Oregon and funds are received the following spring.

- **GEMT – CCO:** The District budgeted for $384,000 in revenues (with the offsetting expense of $96,000 for the approximately 25% State fee/match required for participation in the program). The $384,000 is approximately 80% of the revenues expected to be received in FY 2022/23 for calls paid on the calendar year from January 1, 2022 – December 31, 2023. The District is taking a conservative approach due to the newness of this program. The program also must be approved annually by the Federal government and has more participation requirements than the GEMT – FFS program. To receive these funds, the District must have a contract in place with every CCO and funds are distributed periodically based upon a fixed amount per qualifying transport as determined by the state. For the 2023 calendar year, the state set a rate per transport for January to June and then reduced the rate to approximately half for the July to December timeframe. The District was not notified of the rates until after each of these periods occurred.

Grants

The District makes every attempt to obtain grant funding to support operations and capital needs. During FY 2022/23, the District received the $35,000 wildfire staffing grant from the Oregon Office of the State Fire Marshal.

In both FY 2021/22 and FY 2022/23, the District applied for, but was unsuccessful at, two FEMA grants for equipment and personnel. The District has reapplied for two more grants in the current FEMA award cycle with awards expected to be announced sometime in fall 2023. The $250,000 Assistance to Firefighters Grant (AFG) request for the installation of exhaust capture systems within the stations. The Staffing for Adequate Fire and Emergency Response (SAFER) grant is for twelve new firefighters paid at 100% for three years and totals $5 million. As the awards have not yet been announced, no FEMA grant revenues have been budgeted. Given the District’s unsuccessful track record, no match or unreimbursed costs have been budgeted. If awarded, the District would utilize capital funds for the AFG match and transfer contingency for any uncovered personnel costs with the SAFER grant such as employee onboarding and academy management costs.

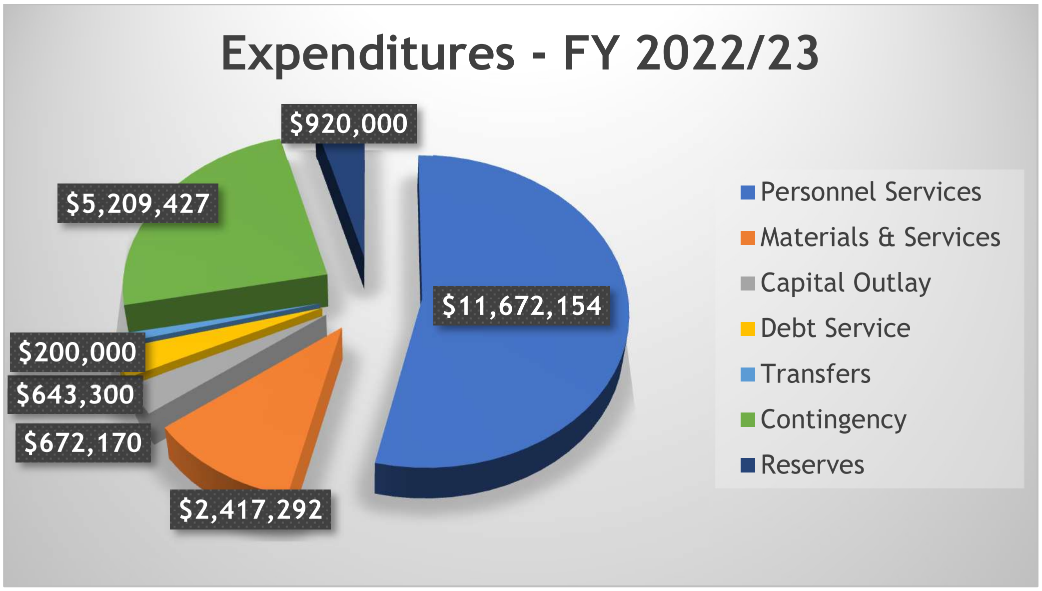
Caption: Redmond Fire & Rescue personnel move a patient on a gurney.

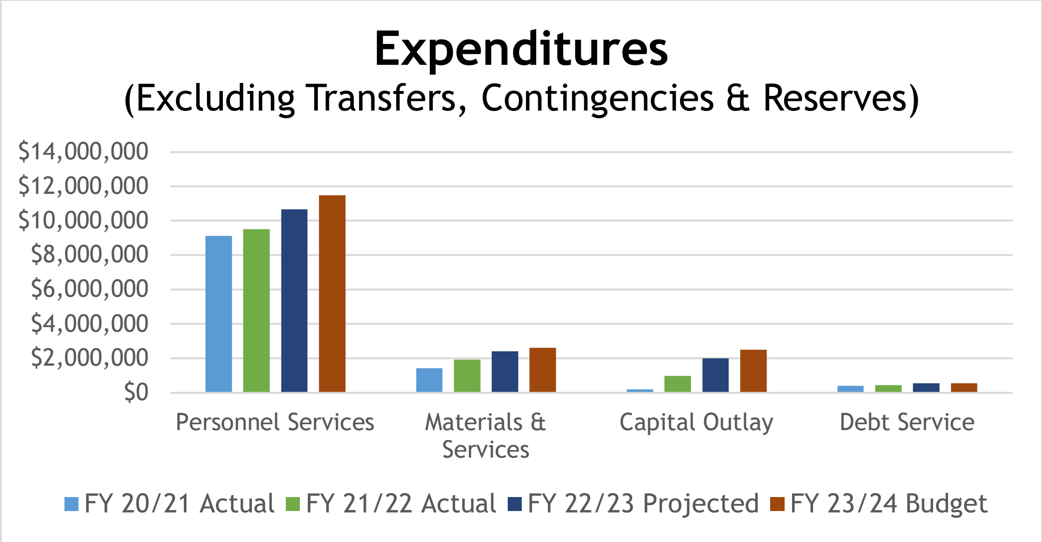
Expenditures

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 2023/24 expenditures, which total $21,734,343, including contingencies and reserves, are included below. Further information on the categories follows.





Personnel Services

Personnel Services is the largest expenditure for the FY 2023/24 budget and includes 68 full-time equivalent (FTE) employees. Total FTE counts include the addition of four positions described below. Costs continue to rise to a projected $11,672,154, which accounts for about 80% of the total operating budget.

Staffing changes of note from current actual staffing levels are:

- **+0 FTE:** In the FY 2022/23 budget, the District planned to add six new firefighter/paramedic positions. In reality, the District added three positions and converted all but one single-role paramedic position to a firefighter/paramedic position. The District plans to maintain this staffing level for the upcoming fiscal year.
- **+0 FTE:** The FY 2022/23 budget included a new administrative position with a focus on managing logistics, facilities, apparatus, equipment, special projects and more. This position was not filled and it is not intended to be filled this year, therefore it has been removed from the budget.
- **+0 FTE:** The Deputy Fire Marshal position was vacant for the final quarter of the fiscal year but it was a budgeted position and will be filled this coming fiscal year.
- **+0 FTE:** The Deputy Fire Chief position was vacant for half of the fiscal year but it was a budgeted position and was filled with an internal candidate.
- **+0 FTE:** In Spring 2022, the District's fire chief resigned. The fire chief's position is currently filled by an interim through a contract. The District expects the position to be filled this fiscal year with a start date mid-way through the year.

Benefit Changes are note are:

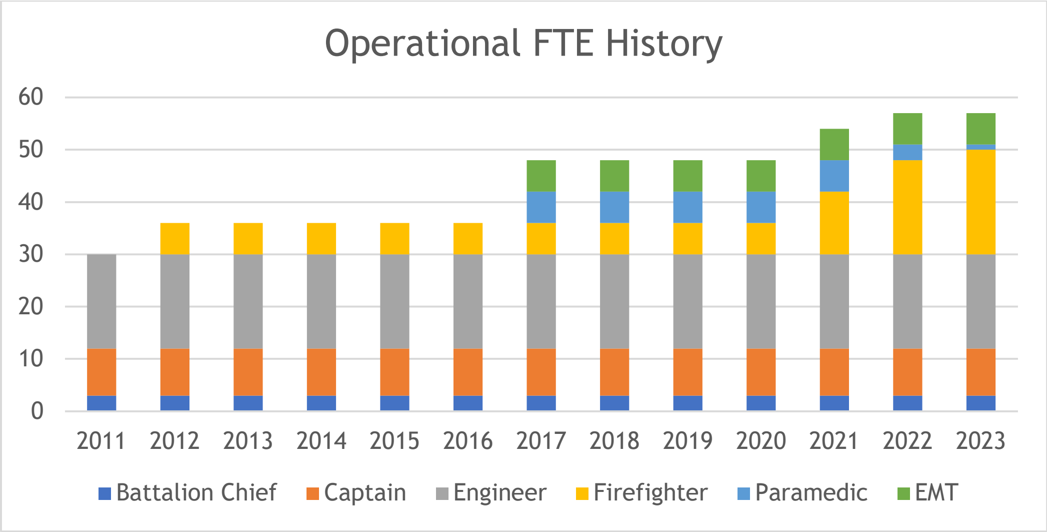
- The District's medical insurance plan, coverage and employee contribution rates remain consistent with the prior year, however total premiums are increasing by 5%. The District pays 95% of the medical insurance premiums, the 6% PERS Individual Account Plan (IAP) pickup, and VEBA and PEHP contributions.
- The employer share of 0.40% of wages for the Paid Leave Oregon (PLO) charges has been included. PLO is a new state program that began on January 1, 2023 and benefits can be drawn by employees starting September 3, 2023. The program is funded by a 1% contribution (split 0.60% to employees and 0.40% for employers) on subject wages. The District has elected to utilize a third party equivalent plan which delayed the start of the 1% contribution until September 2023.

Personnel Services *(continued)*

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

Position	FY 2021/22 Actual	FY 2022/23 Budget	FY 2022/23 Actual	FY 2023/24 Budget
Fire Chief	1	1	1	1
Deputy Fire Chief	1	1	.50	1
CFO	1	1	1	1
HR Manager	1	1	1	1
Admin - TBD	0	1	0	0
Fire Marshal	1	1	1	1
Deputy Fire Marshal	1	1	.75	1
Battalion Chief	3	3	3	3
Captains – 56hr	9	9	9	9
Captains – 40hr	2	2	2	2
Engineer/Paramedic	19	18	18	18
Firefighter/Paramedic	11	18	20	20
Paramedic	6	3	1	1
Emergency Medical Tech	6	6	6	6
Admin Assistant	3	3	3	3
Total	**65.0**	**69.0**	**67.25**	**68.0**

Since the District separated from the City of Redmond in 2011, total operational staffing FTEs has doubled from 30 personnel to 57 personnel. Also, in the past two years, the District has, through staff attrition, transitioned five single-role paramedic positions into firefighter/paramedics. This does not increase the overall FTE count but does add versatility in response capabilities.

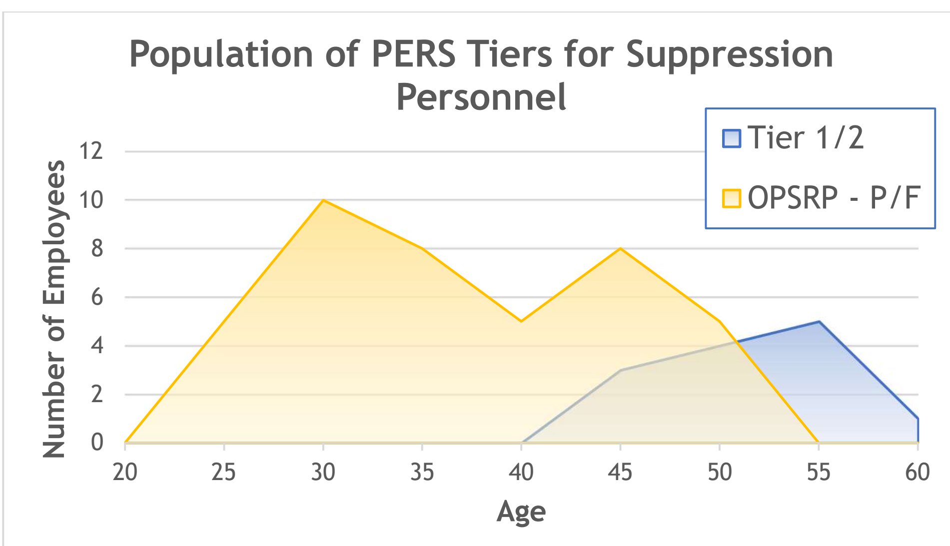


Personnel Services *(continued)*

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.

Caption: Redmond firefighters performing extrication training for a motor vehicle accident.

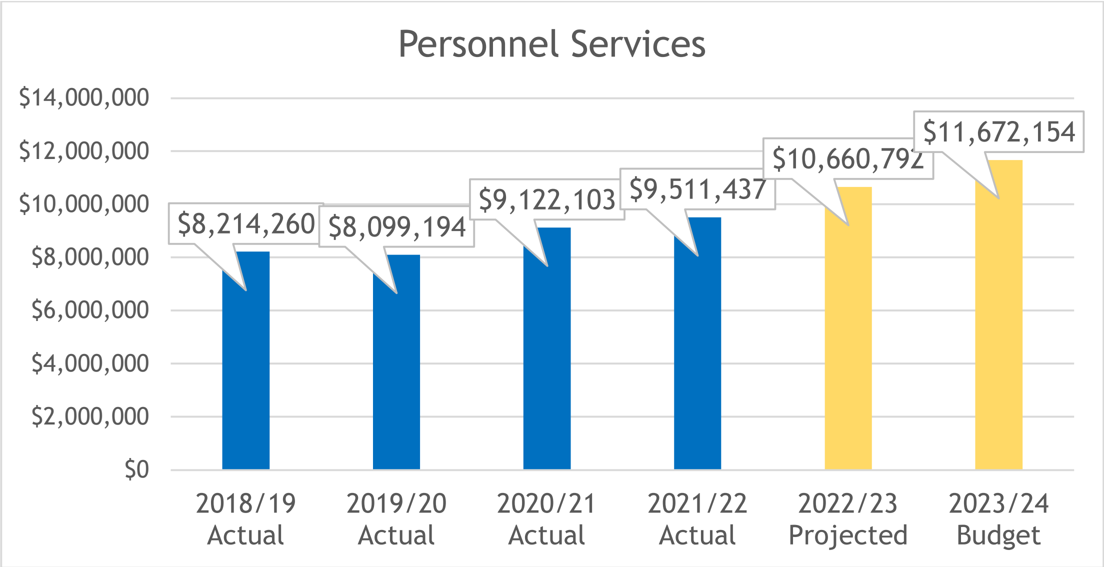
The chart below demonstrates the current ages and PERS classifications of Fire & Rescue suppression personnel from Battalion Chiefs to Firefighters and including fire and life safety. Currently, there are a total of 54 FTE with the number of OPSRP employees (41 employees) over double the number of Tier 1/2 employees (13 employees). The chart can be read as there are 6 Tier 1/2 suppression employees between the ages of 45 and 50, who are approaching retirement eligibility. The District's latest hirings have been younger in their careers which has created more balance across the ages. This balance helps the District absorb retirements as they occur.



Personnel Services *(continued)*

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

Total personnel services costs including all wages and benefits over the past five years and the FY 2023/24 budget are shown in the chart below.



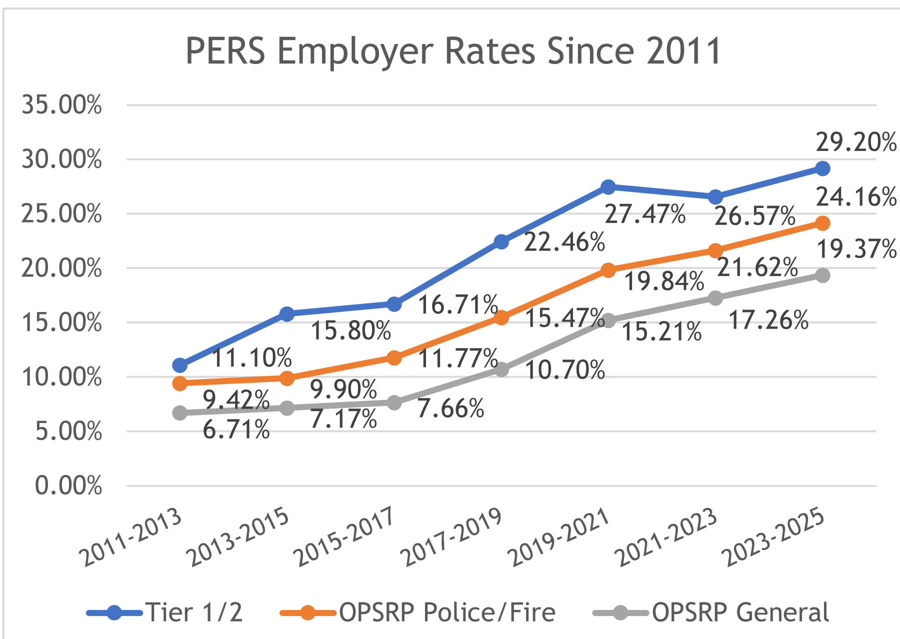
- **Wages & Salaries:** The total budgeted wages for FY 2023/24 are $7,021,268, which is a fairly significant increase from the FY 2022/23 projection of $6,645,137. The primary reasons for the increase are:
    - **Prior COLA:** In January 2023, all employees received their regular COLA (ranging from 1.00% - 1.75%) plus an additional 6% wage adjustment. This adjustment was in effect for half of the fiscal year but will increase the starting wage for all employees for the upcoming fiscal year.
    - **Upcoming COLAs/Steps:** There are regular step increases and negotiated cost of living allowance increases (COLA) that occur. The negotiated COLAs are budgeted to occur on January 1, 2024 and range from 0.00% - 1.75% 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)*

- **PERS:** The total PERS contribution budgeted for FY 2023/24 is $2,172,146. Contributions are the money given to the retirement system to fund a member's benefits. The employer contribution rate is increasing an average of 11% for each tier. Changes to PERS rates are factored into the District's financial forecasts to help ensure services can be maintained over the long-term planning horizon. Contributions are made on subject salary and comprised of the following two contribution rates:

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

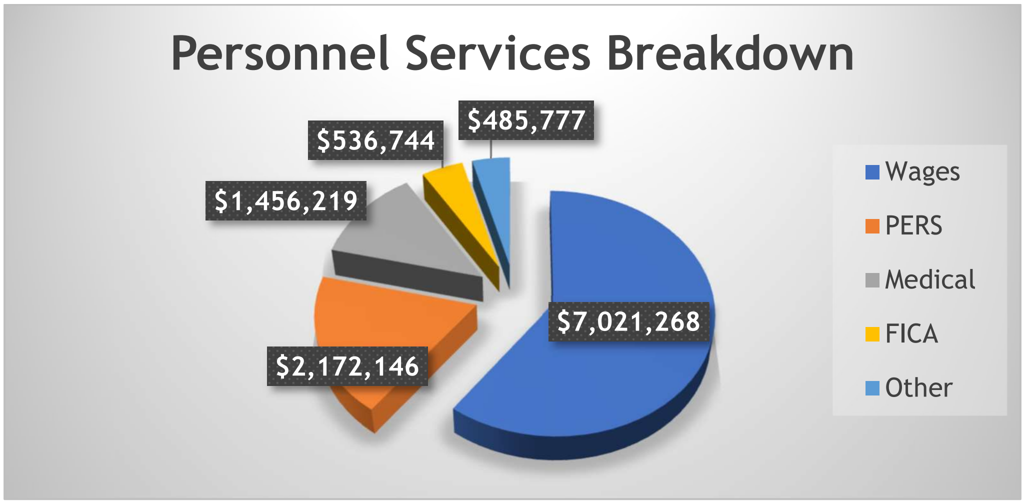
    - **Employer Contributions:** The second calculation is provided by PERS and is based on the employee's retirement classification (Tier 1/2 or OPSRP). Contributions are based on a rate designated by the PERS board and are to fund the actual costs of future retirement and death benefits. These rates are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



Personnel Services *(continued)*

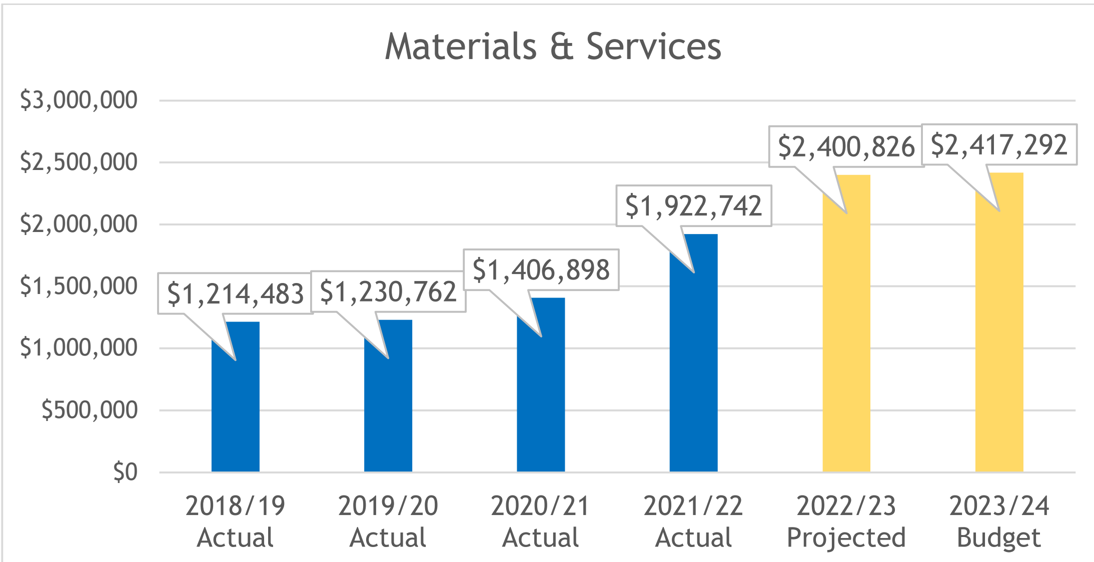
- **PERS Side Account:** In FY 2019/20, the District participated in the State of Oregon Senate Bill 1049 PERS Side Account 25% match program. The District established a PERS Side Account through a $100,000 deposit as authorized by the Board. This contribution was matched at 25% by the State of Oregon for a total initial deposit of $125,000. 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 2023-2025 biennium. The FY 2023/24 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 $1,456,219, which includes $228,750 to contribute to employee's VEBA accounts and reserve for HRA-MERP payments when claims are processed. Medical premiums are increasing 5% after a couple of years of no increase. The 5% increase is consistent with historical averages.



Materials & Services

Materials & services is the second largest operating expenditure category at 16% 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 69. Materials & services costs over the past five years and the FY 2023/24 budget are shown in the chart below.



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

Debt Service

Rural fire protection districts formed under ORS Chapter 478 are limited to the total amount of indebtedness they may incur, which includes both general obligation bonds and other financing liabilities. At no time may the aggregate amount of debt liabilities exceed one and one-fourth percent (0.0125) of the District's real market value, which for FY 2022/23 is $11,601,677,687. The real market value is not yet available for FY 2023/24.

The District's legal debt limit for FY 2023/24 is approximately $145,020,971. As of the end of FY 2022/23, Redmond Fire & Rescue's total outstanding debt is $3,271,421 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 92 with detailed debt service schedules in the Appendix starting on page 109.

Outstanding Debt as of June 30, 2023

Purpose	Maturity Date	Interest Rate	Original Amount	Balance at 6/30/23
Terrebonne Station	1/1/31	3.75% - 4.7%	935,000	430,000
Main Station	7/1/28	2.0% - 4.0%	1,540,000	500,000
2015 Pierce Engine	12/8/30	3.98%	498,807	302,485
2018 Ambulance	1/1/24	3.99%	201,536	33,589
2018 Ambulance	1/1/24	3.99%	252,036	42,006
2019 Ambulance	1/1/24	3.99%	205,807	41,161
2021 Pierce Type 3	6/18/26	1.96%	416,566	254,798
2023 Pierce Engines	8/16/32	4.09%	1,739,100	1,667,382
			TOTAL	**$ 3,271,421**

Upcoming Debt Service Payments

Fiscal Year	Principal	Interest	Total
FY 2023/24	520,533	122,507	643,040
FY 2024/25	422,651	103,988	526,639
FY 2025/26	431,849	89,866	521,715
FY 2026/27	353,081	75,839	428,920
FY 2027/28	371,221	61,349	432,570
FY 2028/29 - FY 2032/33	1,172,086	115,737	1,287,823
TOTAL	**$ 3,271,421**	**$ 569,286**	**$ 3,840,707**

Capital Outlay

The budget includes $672,170 for capital outlay and is discussed in further detail with the Capital Projects Fund on page 97.

Contingency

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

The FY 2023/24 budget has a total General Fund contingency of $5,209,427 which is 129 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 92.

Reserves

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

The FY 2023/24 budget has total reserves of $920,000 which are entirely reserved for future expenditure and are unappropriated. Reserves are discussed in further detail within the General Fund Non-Departmental narrative starting on page 92 and in the Capital Projects fund on page 97.

Performance Measures and Data

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

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

> "Quantifiable" means the description can be counted more than once or measured using numbers.
>
> "Activities" mean the work, business processes and functions of the organization.
>
> "Results" are what the organization's work is intended to achieve or accomplish for its customers.

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

Financial

District Budget

Goal: Earn Distinguished Budgeting award through GFOA.

Status: Met - The District has earned the award nine years in a row starting with the 2013/14 fiscal year. The District will be submitting the FY 2023/24 budget for review and feels it meets the requirements.

District Audit

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

Status: Met - There were no findings/deficiency es in the three most recent audits.

Ambulance Billing

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

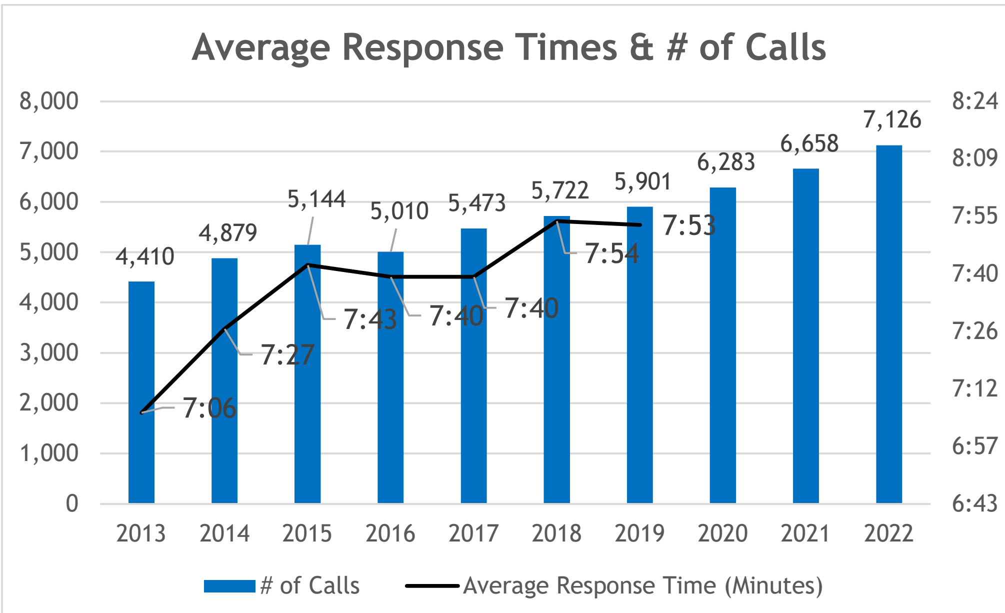
Status: Met - The District feels that this was substantially met for the prior fiscal year.

Operational

Response Times

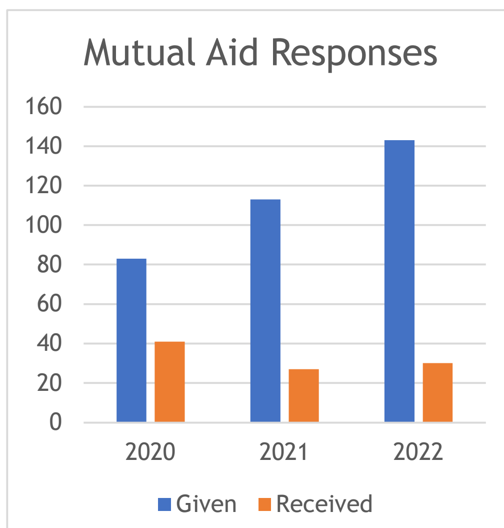
Goal: Maintain an average response time of less than 8 minutes on all emergency calls.

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. Therefore no response time is listed for the past two years, but the total number of calls is reported.



Mutual Aid

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



Training Hours

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

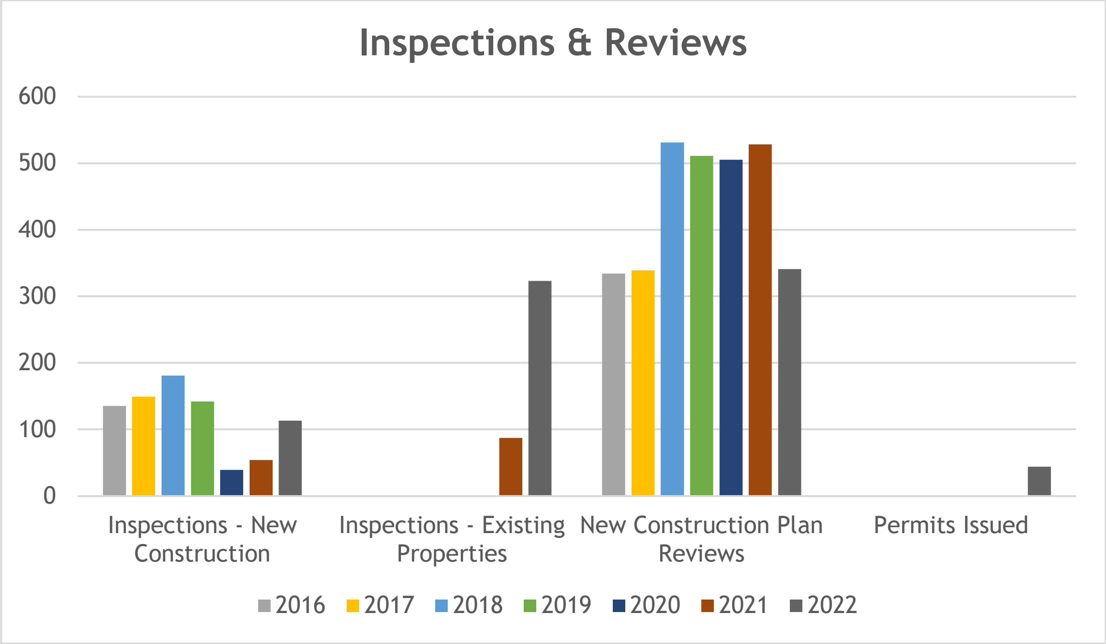
Status: Met – See table below for history.

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
FY 2021 - 2023	74.95

Inspections & Reviews

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

Status: Inspections and reports continue to increase along with regional construction trends. In FY 2021/22, the Fire & Life Safety division implemented a new inspection software system that allows the District to track properties, inspection and ensure compliance with building codes. The District will be able to pull accurate, timely data from the system.



Redmond Fire & Rescue

This Page Left Intentionally Blank

Financial Summary – All Funds

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

Summary of Revenues, Expenditures & Changes in Fund Balance

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

ALL FUNDS

	Actual FY 2020/21	Actual FY 2021/22	Projected FY 2022/23	Adopted Budget FY 2023/24
Revenues				
Property Taxes	8,824,724	9,271,341	9,769,504	10,164,500
Charges for Services	3,194,455	4,224,577	4,410,322	4,387,246
Grants and Contributions	109,535	1,315	40,000	-
Investment Earnings	33,718	34,580	201,984	150,000
Bond / Note Sale	416,566	-	1,739,100	-
Miscellaneous	106,455	120,973	66,783	31,000
Interfund Transfers In	661,260	413,917	633,664	200,000
Total Resources	**13,346,712**	**14,066,702**	**16,861,357**	**14,932,746**
Expenditures				
Personnel Services	9,122,103	9,511,437	10,660,792	11,672,154
Materials & Services	1,406,897	1,922,742	2,400,826	2,417,292
Capital Outlay	179,081	975,243	1,998,362	672,170
Debt Service	392,539	433,460	544,178	643,300
Interfund Transfers Out	661,260	413,917	633,664	200,000
Contingency	-	-	-	5,209,427
Unappropriated Fund Balance / Reserve	-	-	-	920,000
Total Expenditures	**11,761,880**	**13,256,798**	**16,237,822**	**21,734,343**
Excess or Deficiency	1,584,832	809,904	623,535	(6,801,597)
Plus: Contingency/Reserves	-	-	-	6,129,427
Total Excess / (Deficiency)	**1,584,832**	**809,904**	**623,535**	**(672,170)**
Changes in Fund Balance *(the cash available at the end of the fiscal year)*				
Beginning Fund Balance	3,783,328	5,368,159	6,178,063	6,801,598
Revenues Over/(Under) Expenditures	1,584,832	809,904	623,535	(672,170)
Ending Fund Balance	**5,368,159**	**6,178,063**	**6,801,598**	**6,129,428**

Breakdown by Fund

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

GENERAL FUND				
	Actual FY 2020/21	Actual FY 2021/22	Projected FY 2022/23	Adopted Budget FY 2023/24
Revenues				
Property Taxes	8,824,724	9,271,341	9,769,504	10,164,500
Charges for Services	3,194,455	4,224,577	4,362,843	4,387,246
Grants and Contributions	95,817	1,315	40,000	-
Investment Earnings	33,718	34,580	201,984	150,000
Miscellaneous	61,155	120,973	66,783	31,000
Total Resources	**12,209,868**	**13,652,785**	**14,441,114**	**14,732,746**
Expenditures				
Personnel Services	9,122,103	9,511,437	10,660,792	11,672,154
Materials & Services	1,406,897	1,922,742	2,400,826	2,417,292
Debt Service	392,539	433,460	544,178	643,300
Interfund Transfers Out	661,260	413,917	633,664	200,000
Contingency	-	-	-	5,209,427
Unappropriated / Reserve	-	-	-	100,000
Total Expenditures	**11,582,799**	**12,281,556**	**14,239,460**	**20,242,173**
Excess or Deficiency	627,069	1,371,229	201,654	(5,509,427)
Plus: Contingency/Reserves	-	-	-	5,309,427
Total Excess / (Deficiency)	**627,069**	**1,371,229**	**201,654**	**(200,000)**
Changes in Fund Balance *(the cash available at the end of the fiscal year)*				
Beginning Fund Balance	3,309,476	3,936,544	5,307,774	5,509,428
Revenues Over/(Under) Expenditure	627,069	1,371,229	201,654	(200,000)
Ending Fund Balance	**3,936,544**	**5,307,774**	**5,509,428**	**5,309,428**

This reconciliation shows that the budgeted net *operational* change in the General Fund is neutral, meaning that the District expects to expend only what it receives in revenues in the current year. The District does plan to transfer $200,000 to the Capital Projects Fund, which creates the deficiency. However, this is done by utilizing a higher than needed beginning fund balance.

Reconciliation of Change in Fund Balance (Excludes transfers, contingencies, and reserves)	
Budgeted Resources	14,732,746
Budgeted Expenditures	(14,732,746)
Excess or Deficiency	-
Less: Transfers to Capital Project	(200,000)
Total Excess / (Deficiency)	**(200,000)**
Beginning Fund Balance:	5,509,428
Total Excess / (Deficiency)	(200,000)
Ending Fund Balance	**5,309,428**

Breakdown by Fund *(continued)*

CAPITAL PROJECTS FUND				
	Actual FY 2020/21	Actual FY 2021/22	Projected FY 2022/23	Adopted Budget FY 2023/24
Revenues				
Grants and Contributions	13,718	-	-	-
Bond / Note Sale	416,566	-	1,739,100	-
Miscellaneous	45,300	-	-	-
Interfund Transfers In	661,260	413,917	633,664	200,000
Total Resources	**1,136,844**	**413,917**	**2,372,764**	**200,000**
Expenditures				
Capital Outlay	179,081	975,243	1,998,362	644,691
Unappropriated / Reserve	-	-	-	800,000
Total Expenditures	**179,081**	**975,243**	**1,998,362**	**1,444,691**
Excess or Deficiency	957,763	(561,326)	374,402	(1,244,691)
Plus: Contingency/Reserves	-	-	-	800,000
Total Excess / (Deficiency)	**957,763**	**(561,326)**	**374,402**	**(444,691)**
Changes in Fund Balance *(the cash available at the end of the fiscal year)*				
Beginning Fund Balance	473,852	1,431,615	870,289	1,244,691
Revenues Over/(Under) Expenditures	957,763	(561,326)	374,402	(444,691)
Ending Fund Balance	**1,431,615**	**870,289**	**1,244,691**	**800,000**

* Denotes budget appropriation level

Breakdown by Fund *(continued)*

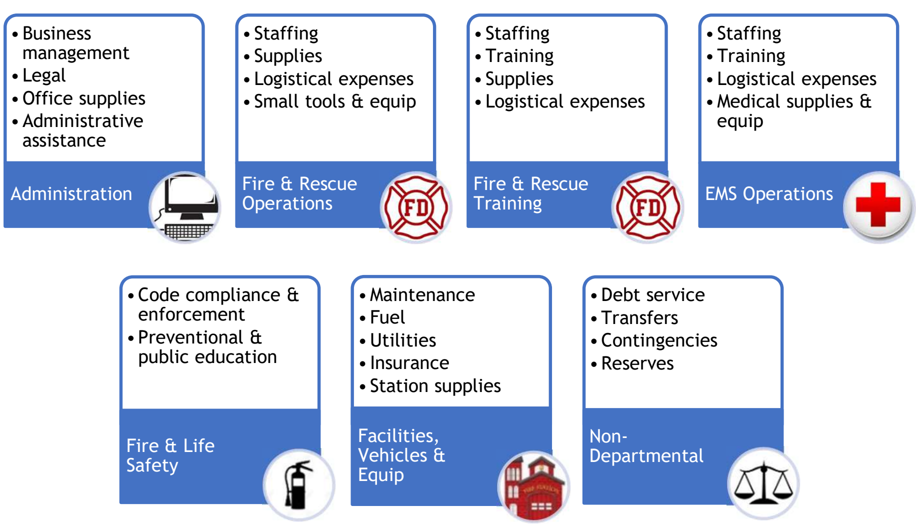
MERRC FUND				
	Actual FY 2020/21	Actual FY 2021/22	Projected FY 2022/23	Adopted Budget FY 2023/24
Revenues				
Charges for Services	-	-	47,479	-
Total Resources	**-**	**-**	**47,479**	**-**
Expenditures				
Capital Outlay	-	-	-	27,479
Unappropriated / Reserve	-	-	-	20,000
Total Expenditures	**-**	**-**	**-**	**47,479**
Excess or Deficiency	-	-	47,479	(47,479)
Plus: Contingency/Reserves	-	-	-	20,000
Total Excess / (Deficiency)	**-**	**-**	**47,479**	**(27,479)**
Changes in Fund Balance *(the cash available at the end of the fiscal year)*				
Beginning Fund Balance	-	-	-	47,479
Revenues Over/(Under) Expenditure	-	-	47,479	(27,479)
Ending Fund Balance	**-**	**-**	**47,479**	**20,000**

* Denotes budget appropriation level

General Fund

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

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



Summarized General Fund Budget

GENERAL FUND				
	Actual FY 2020/21	Actual FY 2021/22	Projected FY 2022/23	Adopted Budget FY 2023/24
Revenues				
Property Taxes	8,824,724	9,271,341	9,769,504	10,164,500
Charges for Services	3,194,455	4,224,577	4,362,843	4,387,246
Grants & Contributions	95,817	1,315	40,000	-
Investment Earnings	33,718	34,580	201,984	150,000
Bond / Note Sale	-	-	-	-
Miscellaneous	61,155	120,973	66,783	31,000
Total Resources	**12,209,868**	**13,652,785**	**14,441,114**	**14,732,746**
Expenditures				
Administration				
Personnel Services	831,276	851,342	738,340	944,185
Materials & Services	172,977	282,085	401,127	406,880
Total Administration	**1,004,253**	**1,133,426**	**1,139,467**	**1,351,065**
Fire & Rescue Operations				
Personnel Services	6,842,103	7,116,105	8,261,254	9,160,159
Materials & Services	224,787	344,363	563,978	398,040
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Fire & Rescue Operations	**7,066,889**	**7,460,468**	**8,825,232**	**9,558,199**
Fire & Rescue Training				
Personnel Services	217,257	264,363	375,871	223,332
Materials & Services	103,346	61,502	138,994	161,250
Total Fire & Rescue Training	**320,604**	**325,864**	**514,865**	**384,582**
EMS Operations				
Personnel Services	1,055,866	1,001,706	942,446	950,103
Materials & Services	307,304	473,533	453,714	485,286
Total EMS & Training Operations	**1,363,169**	**1,475,239**	**1,396,160**	**1,435,389**
Fire & Life Safety				
Personnel Services	175,602	277,921	342,881	394,375
Materials & Services	16,498	42,695	27,095	42,570
Total Fire & Life Safety	**192,100**	**320,616**	**369,976**	**436,945**

* Denotes budget appropriation level

Summarized General Fund Budget *(continued)*

GENERAL FUND	Actual FY 2020/21	Actual FY 2021/22	Projected FY 2022/23	Adopted Budget FY 2023/24
Expenditures				
Facilities, Vehicles & Equipment				
Materials & Services	581,986	718,564	815,918	923,266
Total Facilities, Vehicles & Equip	**581,986**	**718,564**	**815,918**	**923,266**
Non-Departmental				
Debt Service	392,539	433,460	544,178	643,300
Transfers - Out	661,260	413,917	633,664	200,000
Contingency	-	-	-	5,209,427
Unappropriated Fund Balance / Rese	-	-	-	100,000
Total Non-Departmental	**1,053,799**	**847,377**	**1,177,842**	**6,152,727**
Total Expenditures	**11,582,799**	**12,281,556**	**14,239,460**	**20,242,173**
Excess or Deficiency	627,069	1,371,229	201,654	(5,509,427)
Plus: Contingency/Reserves	-	-	-	5,309,427
Total Excess / (Deficiency)	**627,069**	**1,371,229**	**201,654**	**(200,000)**
Changes in Fund Balance *(the cash available at the end of the fiscal year)*				
Beginning Fund Balance	3,309,476	3,936,544	5,307,774	5,509,428
Revenues Over/(Under) Expenditures	627,069	1,371,229	201,654	(200,000)
Ending Fund Balance	**3,936,544**	**5,307,774**	**5,509,428**	**5,309,428**

* Denotes budget appropriation level

General Fund – Revenues

Overview & Highlights

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

Property Taxes

The FY 2023/24 budget is projecting a 5.0% 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 $8,816,500, including collections from prior years and interest. Additionally, the District expects to receive $1,348,000 from the fourth year of the local operating levy.

Ambulance Billings

Ambulance billing revenues have continued to increase. Therefore, the FY 2023/243 budget is projecting that revenues will grow at 4% to $3,064,000.

Contractual Services - City of Redmond Airport

The District estimates that contractual service revenues for staffing the airport fire station will be $718,996. This is a 8% increase from the prior year.

GEMT (FFS & CCO)

The District is conservatively estimating total GEMT revenues at $425,000 with $125,000 from FFS and $384,000 from CCO.

Revenues Budget Detail

	Historical			Prior	Current		
	Actual FY 2020/21	Actual FY 2021/22	Projected FY 2022/23	Budget FY 2022/23	Proposed FY 2023/24	Approved FY 2023/24	Adopted FY 2023/24
Revenues							
Property Taxes - Current	7,480,922	7,971,446	8,393,672	8,387,000	8,760,000	8,760,000	8,760,000
Property Taxes - Prior	212,062	90,060	79,950	55,000	55,000	55,000	55,000
Property Taxes - Interest	2,990	1,087	2,657	1,000	1,500	1,500	1,500
Property Taxes - Levy Current	1,128,750	1,200,098	1,282,794	1,280,000	1,340,000	1,340,000	1,340,000
Property Taxes - Levy Prior	-	8,650	10,431	5,000	8,000	8,000	8,000
Ambulance Billings	2,248,222	2,752,304	2,945,840	2,790,000	3,064,000	3,064,000	3,064,000
Rescue Billing	-	1,244	-	-	-	-	-
GEMT	99,167	699,028	616,570	650,000	509,000	509,000	509,000
Fire Med Memberships	39,472	46,402	40,298	38,000	40,000	40,000	40,000
Special Events	-	15,629	24,655	11,250	11,250	11,250	11,250
Ambulance Refunds	(25,135)	(28,561)	(11,343)	(20,000)	(15,000)	(15,000)	(15,000)
Interest Revenue	33,718	34,580	201,984	30,000	150,000	150,000	150,000
Conflagration	182,385	43,066	70,285	80,931	50,000	50,000	50,000
Contractual Services - Airport	635,615	675,933	665,514	665,515	718,996	718,996	718,996
Fire & Life Safety - Permits	-	825	900	1,000	1,000	1,000	1,000
Reports, Records, Address Sign	695	450	779	500	500	500	500
Collections	14,034	18,258	9,345	15,000	7,500	7,500	7,500
Refunds / Reimbursements	1,184	13,507	921	1,000	1,000	1,000	1,000
Insurance Dividends & Reimb	59,620	106,788	64,595	30,000	30,000	30,000	30,000
Non-Federal Grants	-	-	40,000	-	-	-	-
Federal Gov't Grants - Misc	92,767	-	-	-	-	-	-
Private Source / Donations	3,050	1,315	-	-	-	-	-
Sale of Property	-	320	185	-	-	-	-
Miscellaneous	351	358	1,082	-	-	-	-
Beginning Fund Balance	3,309,476	3,936,544	5,307,774	5,307,773	5,509,427	5,509,427	5,509,427
Revenue Total	**15,519,344**	**17,589,329**	**19,748,887**	**19,328,969**	**20,242,173**	**20,242,173**	**20,242,173**

General Fund – Administration

Overview & Highlights

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

Personnel Services

There are 6.0 employees funded in this cost center including their salaries and benefits. Personnel costs are anticipated to decrease from the prior year's budget of $1,106,760 to $944,185, mostly due to elimination of the Admin/Logistics position that was budgeted in the prior year but not filled. There is also six months of wages and benefits for the permanent fire chief position, but that is consistent with the prior year. In addition, $20,000 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 $406,880. With the exception of the items mentioned below, all other costs are expected to remain relative stable. Items to note are:

- Election Expenses – Increasing from $7,000 to $22,000 in anticipation of bringing a levy renewal before voters.

- Consulting – Increased from $49,500 to $110,000 as the fees paid to the interim fire chief were expensed to Consulting instead of Contract Services. In the prior year, the majority of the Consulting fees were for the strategic and master plans.

- Contract Services – Decreasing from $85,600 to $15,000 due to a change in the classification of the interim fire chief costs. No net increase in the cost for interim services. This amount is offset by the wage and benefit savings in the personnel services category which are generated by the vacant fire chief position.

- Insurance – Insurance premiums for general liability are expected to be $43,000. This is 15% higher than the prior year actual premiums based on estimates from the District's insurance agent.

Administration Budget Detail

Administration	Historical Actual FY 2020/21	Historical Actual FY 2021/22	Historical Projected FY 2022/23	Prior Budget FY 2022/23	Current Proposed FY 2023/24	Current Approved FY 2023/24	Current Adopted FY 2023/24
Personnel Services							
Regular Pay	517,057	515,299	442,847	666,321	565,993	565,993	565,993
Regular Pay - Board	2,950	2,950	2,362	3,000	3,000	3,000	3,000
Overtime	37	-	145	5,000	-	-	-
Wellness Bonus	-	-	-	3,004	2,453	2,453	2,453
Vacation Buy Back	7,658	33,651	39,589	20,000	20,000	20,000	20,000
Special Pay (Assignment, FTO)	-	-	809	-	-	-	-
Employer Social Security	31,583	33,532	29,559	43,233	36,669	36,669	36,669
Employer Medicare	7,474	7,842	6,667	10,113	8,576	8,576	8,576
OR Workers Benefit Fund Tax	129	131	97	193	149	149	149
Paid Leave Oregon	-	-	-	-	2,365	2,365	2,365
Employer PERS	96,248	101,893	99,081	183,408	157,925	157,925	157,925
Medical Insurance	112,350	104,320	80,634	122,629	105,377	105,377	105,377
Employer Deferred Comp	30,274	25,914	7,977	12,225	10,600	10,600	10,600
Life Insurance	108	105	90	132	99	99	99
Long Term Disability	1,374	1,367	1,168	1,704	1,331	1,331	1,331
Accidental D&D	598	402	448	473	462	462	462
Workers Comp	865	1,325	1,935	1,000	1,000	1,000	1,000
FSA	373	336	238	335	236	236	236
EAP	-	-	131	-	120	120	120
PEHP	-	660	6,600	8,910	7,260	7,260	7,260
VEBA	21,000	20,417	16,864	23,625	19,250	19,250	19,250
Air & Ground Transport Mbrshp	1,199	1,199	1,100	1,440	1,320	1,320	1,320
Exposure Reporting System	-	-	-	15	-	-	-
Personnel Services Total	**831,276**	**851,342**	**738,340**	**1,106,760**	**944,185**	**944,185**	**944,185**
Materials & Services							
Uniforms	3,160	1,217	1,273	2,000	4,000	4,000	4,000
Office Supplies	5,710	6,555	5,431	7,500	7,500	7,500	7,500
Postage	3,034	4,001	1,959	4,500	3,000	3,000	3,000
Printing	316	655	534	500	750	750	750
Election Expenses	6,485	-	10,000	7,000	22,000	22,000	22,000
Directors	-	-	1,456	4,000	4,000	4,000	4,000
Consulting	-	101,581	235,740	49,500	110,000	110,000	110,000
Contract Services	4,862	34,660	7,022	85,600	15,000	15,000	15,000
IT Software/Maintenance	23,770	34,616	25,417	36,430	30,280	30,280	30,280
Unemployment Benefit Pmts	116	-	-	-	-	-	-
IT Hardware & Supplies	8,019	5,803	5,240	14,350	18,200	18,200	18,200
Addressing	651	1,436	329	500	500	500	500
Reserves / Volunteers	-	-	367	-	350	350	350
Volunteer Scholarships	3,000	10,500	9,184	13,500	13,500	13,500	13,500
Audit	14,195	14,195	15,545	15,000	18,000	18,000	18,000
Legal	33,012	6,785	1,158	20,000	10,000	10,000	10,000
Insurance	23,044	26,829	33,171	33,000	43,000	43,000	43,000
Advertising/Promotion	15,615	1,701	2,036	26,000	18,000	18,000	18,000
Bank & Credit Card Fees	13,504	13,545	15,221	17,500	17,000	17,000	17,000
Admin Training & Travel	1,715	1,782	2,227	20,000	15,000	15,000	15,000
Subscrip, Memberships, Dues	6,267	7,208	8,957	10,000	10,000	10,000	10,000
Small Tools & Work Equipment	310	370	94	2,000	2,000	2,000	2,000
Meetings/Meals	525	-	1,505	1,000	1,000	1,000	1,000
Wellness / Fitness	-	-	5,755	30,000	22,500	22,500	22,500
Employee / Volunteer Recogn	307	2,700	6,259	15,300	15,300	15,300	15,300
Equipment Rental / Maint	5,183	5,722	5,247	6,500	5,500	5,500	5,500
Miscellaneous	178	226	-	500	500	500	500
Materials & Services Total	**172,977**	**282,085**	**401,127**	**422,180**	**406,880**	**406,880**	**406,880**
Administration Total	**1,004,253**	**1,133,426**	**1,139,467**	**1,528,940**	**1,351,065**	**1,351,065**	**1,351,065**

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. The total budget is consistent with the prior year.

Personnel Services

There are 51.0 employees funded in this cost center including their salary and benefits. There is one deputy fire chief, three battalion chiefs, nine captains, eighteen engineers, and twenty firefighters. All full-time employees in this cost center are also paramedics. This is consistent staffing with the prior year with the exception of two single-role paramedic positions that were transitioned to firefighters through attrition. Items to note are:

- The total Personnel Services budget is increasing from $8,439,351 in FY 2022/23 to $9,160,159 FY 2032/24. This is primarily due to the transition of the two single role paramedics and the Board-approved 6% wage increase in addition to regular steps and COLAs that took effect on January 1, 2023.

- The budget includes scheduled step increases and a 1.75% cost of living adjustment on January 1, 2024.

- The employee share of Paid Leave Oregon taxes is estimated at $22,028.

- Medical insurance is expected to increase from $863,282 to $909,868 and PERS is expected to increase from $1,447,208 to $1,745,454. These increases are related to 5% increase in medical premiums and the average PERS increase of 11.3%.

- Workers' compensation is expected to increase a budget of $190,000 to $262,000 to $145,000 based upon estimates from the District's insurance agent which is based on industry wide rates and the District's own usage.

Materials & Services

Total expenditures for materials and services for this cost center are anticipated to decrease from the prior year budget of $492,860 to $398,040. Items to note are:

- Personal Protective Equipment (PPE) – Includes $80,000 for scheduled turnout replacement and additional PPE uniforms for new employees, especially wildland compliant pants and boots.

- IT Software/Maintenance – Includes $25,740 for ongoing software costs such as station alerting, timekeeping and scheduling, and emergency response notifications.

- Hose and Ladders – Expenditures remain consistent at $30,000 for needed replacement of large quantities of hose.

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

- Wildland Supplies – Budgeting $10,000 for wildland supplies so can isolate these costs.

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

Fire & Rescue Operations Budget Detail

	Historical			Prior	Current		
	Actual	Actual	Projected	Budget	Proposed	Approved	Adopted
Fire & Rescue Operations	FY 2020/21	FY 2021/22	FY 2022/23	FY 2022/23	FY 2023/24	FY 2023/24	FY 2023/24
Personnel Services							
Regular Pay	3,256,837	3,672,060	4,347,492	4,491,458	4,780,535	4,780,535	4,780,535
Overtime - Suppression	759,303	515,631	548,938	513,350	520,000	520,000	520,000
Conflagration Wages	82,833	15,906	30,492	30,000	25,000	25,000	25,000
Wellness Bonus	1,242	6,549	8,526	21,150	22,500	22,500	22,500
Vacation Buy Back	73,533	90,936	75,241	80,500	76,500	76,500	76,500
Special Purpose Wages	-	6,816	43,915	7,500	7,500	7,500	7,500
FLSA	33,293	38,624	41,819	45,900	45,000	45,000	45,000
Acting in Capacity	9,490	6,928	7,762	16,575	16,250	16,250	16,250
Special Pay (Assignment, FTO)	7,828	2,981	9,182	4,500	15,000	15,000	15,000
Employer Social Security	256,728	265,393	313,475	323,076	341,515	341,515	341,515
Employer Medicare	60,318	62,364	73,313	75,555	79,866	79,866	79,866
OR Workers Benefit Fund Tax	1,185	1,598	1,780	1,570	1,664	1,664	1,664
Paid Leave Oregon	-	-	-	-	22,028	22,028	22,028
Employer PERS	1,344,089	1,325,591	1,457,491	1,499,708	1,745,454	1,745,454	1,745,454
Medical Insurance	688,334	760,929	845,529	863,282	909,868	909,868	909,868
Employer Deferred Comp	20,404	27,150	22,277	25,800	25,800	25,800	25,800
Life Insurance	921	1,039	1,165	1,152	1,224	1,224	1,224
Long Term Disability	9,524	10,749	12,091	11,952	12,699	12,699	12,699
Accidental D&D	2,536	2,708	3,258	2,936	2,656	2,656	2,656
Workers Comp	84,401	110,806	189,359	190,000	262,000	262,000	262,000
FSA	1,498	718	802	770	890	890	890
EAP	-	-	917	-	1,020	1,020	1,020
PEHP	27,180	47,660	64,114	63,360	67,320	67,320	67,320
VEBA	115,500	136,292	155,682	157,252	166,000	166,000	166,000
MERP	500	1,500	1,000	5,000	5,000	5,000	5,000
Air & Ground Transport Mbrshp	4,083	4,578	4,945	6,240	6,120	6,120	6,120
Exposure Reporting System	540	600	690	765	750	750	750
Personnel Services Total	**6,842,103**	**7,116,105**	**8,261,254**	**8,439,351**	**9,160,159**	**9,160,159**	**9,160,159**
Materials & Services							
Uniforms	23,102	39,104	74,239	50,000	60,000	60,000	60,000
Office Supplies	94	146	210	-	500	500	500
Safety Supplies	-	63	495	1,000	1,000	1,000	1,000
Operating Supplies	7,022	2,924	4,980	7,500	6,000	6,000	6,000
Personal Protective Equipment	60,712	38,403	147,895	155,000	80,000	80,000	80,000
Postage	91	49	39	-	-	-	-
Contract Services	5,219	125,509	89,968	98,910	13,000	13,000	13,000
IT Software/Maintenance	19,880	18,888	27,485	25,500	25,740	25,740	25,740
Unemployment Benefit Pmts	-	-	855	-	-	-	-
IT Hardware & Supplies	6,730	3,969	3,966	18,250	12,500	12,500	12,500
Legal	6,643	16,821	815	10,000	20,000	20,000	20,000
Advertising/Promotion	1,105	637	2,463	1,500	1,500	1,500	1,500
Subscrip, Memberships, Dues	1,202	1,118	1,854	1,750	1,750	1,750	1,750
Hose and Ladders	273	20,645	26,035	30,000	30,000	30,000	30,000
Small Tools & Work Equipment	20,495	33,124	53,862	33,000	35,000	35,000	35,000
ARFF	24,523	35,100	24,064	45,000	40,000	40,000	40,000
Firefighting Foam / Extinguish	13,439	-	9,698	4,000	10,000	10,000	10,000
Meetings/Meals	456	1,422	978	2,000	1,500	1,500	1,500
Equipment Maintenance	13,612	3,702	6,239	7,000	7,000	7,000	7,000
Wildland Supplies	9,565	1,223	14,547	-	10,000	10,000	10,000
Wellness / Fitness	10,626	500	69,398	-	40,000	40,000	40,000
Employee / Volunteer Recogn	-	1,018	3,893	2,450	2,550	2,550	2,550
Materials & Services Total	**224,787**	**344,363**	**563,978**	**492,860**	**398,040**	**398,040**	**398,040**
Fire & Rescue Ops Total	**7,066,889**	**7,460,468**	**8,825,232**	**8,932,211**	**9,558,199**	**9,558,199**	**9,558,199**

This Page Left Intentionally Blank

General Fund – Fire & Rescue Training

Overview & Highlights

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

Personnel Services

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

Materials & Services

Total expenditures for materials and services for this cost center are anticipated to remain consistent with the prior year budget of $169,455 to $161,250. Items to note are:

- Consulting – Expecting to remain at $5,000 as the filling of the Training Captain position reduces the need for an outside consultant.
- Fire Training/Travel – Also remaining at $55,000 to align with past expenditures and allow for increase costs of training materials and small tools.
- Small Tools & Work Equipment – Remaining at $15,000 to maintain the tools and equipment for training, which could also be utilized by operations staff in case front line equipment is not available.
- Lease – Property/Equipment – Budget includes the monthly lease of $40,000 paid to the City of Redmond for use of property which is used as the District's training center. The lease is being negotiated and back payments may be owed.

Fire & Rescue Training Budget Detail

Fire & Rescue Training	Historical Actual FY 2020/21	Historical Actual FY 2021/22	Historical Projected FY 2022/23	Prior Budget FY 2022/23	Current Proposed FY 2023/24	Current Approved FY 2023/24	Current Adopted FY 2023/24
Personnel Services							
Regular Pay	124,322	137,611	202,170	261,767	108,913	108,913	108,913
Overtime	20,983	22,768	41,424	36,000	20,000	20,000	20,000
Wellness Bonus	-	-	-	900	450	450	450
Vacation Buy Back	-	-	2,057	2,500	1,000	1,000	1,000
Employer Social Security	8,313	9,113	14,922	18,673	8,083	8,083	8,083
Employer Medicare	1,944	2,131	3,490	4,370	1,891	1,891	1,891
OR Workers Benefit Fund Tax	32	36	75	117	55	55	55
Paid Leave Oregon	-	-	-	-	521	521	521
Employer PERS	34,529	49,916	49,597	78,133	45,888	45,888	45,888
Medical Insurance	20,535	30,547	39,541	45,230	23,229	23,229	23,229
Employer Deferred Comp	438	1,250	955	1,500	750	750	750
Life Insurance	14	24	24	48	24	24	24
Long Term Disability	145	249	249	501	249	249	249
Accidental D&D	4	68	67	255	249	249	249
Workers Comp	-	3,829	9,028	7,000	7,000	7,000	7,000
FSA	37	68	41	57	55	55	55
EAP	-	-	19	-	20	20	20
PEHP	420	1,670	2,829	2,640	1,320	1,320	1,320
VEBA	5,542	4,958	9,255	9,498	3,500	3,500	3,500
Air & Ground Transport Mbrshp	-	109	115	120	120	120	120
Exposure Reporting System	-	15	15	15	15	15	15
Personnel Services Total	**217,257**	**264,363**	**375,871**	**469,324**	**223,332**	**223,332**	**223,332**
Materials & Services							
Station Supplies	200	-	61	500	500	500	500
Uniforms	783	14	480	1,000	500	500	500
Office Supplies	610	154	457	1,000	1,000	1,000	1,000
Operating Supplies	2,003	83	859	2,000	2,000	2,000	2,000
Postage	-	-	480	-	750	750	750
Consulting	38,260	3,095	1,469	5,000	3,000	3,000	3,000
Contract Services	-	665	-	1,000	-	-	-
IT Software/Maintenance	212	1,549	4,500	2,075	4,250	4,250	4,250
Water / Sewer	1,894	1,820	1,502	2,100	2,000	2,000	2,000
Utility Electric	3,366	2,752	3,471	4,000	4,000	4,000	4,000
Utility Propane / Natural Gas	3,830	4,422	7,740	6,000	8,000	8,000	8,000
Garbage Collection	1,877	1,875	964	3,000	1,500	1,500	1,500
Phone / Cable / Internet	575	624	661	750	750	750	750
Facility Maintenance	6,778	283	-	20,000	10,000	10,000	10,000
IT Hardware & Supplies	2,174	185	9,359	7,500	4,500	4,500	4,500
Legal	4,224	-	-	-	-	-	-
Fire Training & Travel	18,015	35,701	51,876	53,000	55,000	55,000	55,000
Fire Training Materials	4,503	4,529	9,871	5,000	7,500	7,500	7,500
Small Tools & Work Equipment	9,892	2,943	329	15,000	15,000	15,000	15,000
Radios	-	-	1,396	-	-	-	-
Meetings/Meals	221	657	1,183	500	1,000	1,000	1,000
Equipment Maintenance	-	-	1,349	-	-	-	-
Wellness / Fitness	-	-	434	-	-	-	-
Lease - Property/Equipment	3,930	150	40,551	40,000	40,000	40,000	40,000
Materials & Services Total	**103,346**	**61,502**	**138,994**	**169,425**	**161,250**	**161,250**	**161,250**
Fire & Rescue Training	**320,604**	**325,864**	**514,865**	**638,749**	**384,582**	**384,582**	**384,582**

General Fund - EMS Operations

Overview & Highlights

The Emergency Medical Services (EMS) Operations cost center is managed by the deputy fire chief with assistance from the EMS Captain. It contains the necessary line items to support all aspects of EMS service delivery. This cost center includes personnel services and materials & services. Costs are consistent with the prior year projections with the exception of a reduction of 2 FTEs that were transitioned to firefighters and are now reported in the Fire Operations cost center.

Personnel Services

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

- The total personnel budget is expected to decrease from $1,078,135 to $950,103 primarily due to the transition of two single-role paramedic positions to firefighters through attrition.
- The budget includes scheduled step increases.
- Medical insurance and PERS are decreasing slightly as the transition of two positions to the Fire Operations cost center slightly more than offset the 5% increase in medical premiums and 11.3% increase in PERS rates.

Materials & Services

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

- Medical Supplies /Equipment – Remaining consistent at $200,000
- GEMT Fee & Match – Budgeted $127,250 for the required approximately 25% State fee assessed for participation in the GEMT program.
- External Equip Maint – Budget of $44,000 includes preventative maintenance contracts on LifePak15s, Lucas3s, autoloaders and gurneys. These are ongoing costs that extend the life and operability of these critical medical devices.
- EMS Licenses – Decreasing from $12,000 to $2,450 as staff medic license renewals are on a two-year cycle; therefore every other budget year will see a larger amount. Ambulance licenses are annual.

EMS Operations Budget Detail

EMS Operations	Historical Actual FY 2020/21	Historical Actual FY 2021/22	Historical Projected FY 2022/23	Prior Budget FY 2022/23	Current Proposed FY 2023/24	Current Approved FY 2023/24	Current Adopted FY 2023/24
Personnel Services							
Regular Pay	443,365	446,460	353,083	408,913	339,202	339,202	339,202
Overtime - EMS	297,221	227,906	210,230	207,508	191,882	191,882	191,882
Wellness Bonus	-	755	401	4,050	3,150	3,150	3,150
Vacation Buy Back	29,577	18,460	10,356	19,500	16,000	16,000	16,000
Special Purpose Wages	-	1,261	6,550	-	-	-	-
Special Pay (Assignment, FTO)	1,420	1,031	775	600	1,200	1,200	1,200
Employer Social Security	46,064	41,830	35,502	40,739	33,881	33,881	33,881
Employer Medicare	10,773	9,783	8,303	9,529	7,923	7,923	7,923
OR Workers Benefit Fund Tax	390	403	321	400	288	288	288
Paid Leave Oregon	-	-	-	-	2,204	2,204	2,204
Employer PERS	99,658	100,070	127,447	154,333	145,541	145,541	145,541
Medical Insurance	97,719	111,935	123,204	163,074	142,537	142,537	142,537
Employer Deferred Comp	-	-	273	750	-	-	-
Life Insurance	210	225	167	186	150	150	150
Long Term Disability	2,375	2,558	1,907	2,157	1,701	1,701	1,701
Accidental D&D	939	868	658	675	480	480	480
Workers Comp	21,142	24,921	20,636	16,000	24,000	24,000	24,000
FSA	298	168	200	171	164	164	164
EAP	-	-	187	-	160	160	160
PEHP	360	5,960	14,218	13,200	10,560	10,560	10,560
VEBA	2,917	5,500	26,727	35,000	28,000	28,000	28,000
Air & Ground Transport Mbrshp	1,258	1,417	1,150	1,200	960	960	960
Exposure Reporting System	180	195	150	150	120	120	120
Personnel Services Total	**1,055,866**	**1,001,706**	**942,446**	**1,078,135**	**950,103**	**950,103**	**950,103**
Materials & Services							
Uniforms	9,043	9,193	2,695	10,500	5,000	5,000	5,000
Office Supplies	441	134	183	250	250	250	250
Safety Supplies	-	-	-	500	500	500	500
Operating Supplies	203	667	565	500	750	750	750
Medical Supplies	135,235	175,807	135,069	200,000	200,000	200,000	200,000
Supplies / COVID	26,983	-	-	-	-	-	-
Personal Protective Equipment	-	120	-	1,000	-	-	-
Taxi Vouchers	40	10	108	250	250	250	250
Postage	21	595	38	250	250	250	250
Contract Services	11,813	20,506	14,895	25,000	16,500	16,500	16,500
IT Software/Maintenance	25,466	21,515	20,919	28,160	26,195	26,195	26,195
Unemployment Benefit Pmts	(140)	-	-	5,000	-	-	-
GEMT Fee & Match	20,210	171,426	158,096	200,000	127,250	127,250	127,250
IT Hardware & Supplies	6,080	9,646	372	10,000	9,900	9,900	9,900
Legal	544	316	-	500	5,000	5,000	5,000
Advertising/Promotion	1,354	405	1,413	1,000	1,000	1,000	1,000
Collection Fees	-	369	596	1,000	500	500	500
EMS Training & Travel	4,587	13,670	7,413	25,000	20,000	20,000	20,000
EMS Training Materials	2,085	2,860	6,093	7,500	7,500	7,500	7,500
Subscrip, Memberships, Dues	1,088	380	1,102	500	1,500	1,500	1,500
Minor Medical Equip	30,748	4,373	42,241	15,000	10,000	10,000	10,000
Meetings/Meals	154	229	281	1,000	500	500	500
Equipment Maintenance	16,509	38,437	41,457	42,000	44,000	44,000	44,000
Wellness / Fitness	6,810	113	7,928	1,000	5,591	5,591	5,591
Licenses & Permits	7,920	1,825	12,000	12,000	2,450	2,450	2,450
Employee / Volunteer Recogn	110	938	251	750	400	400	400
Materials & Services Total	**307,304**	**473,533**	**453,714**	**588,660**	**485,286**	**485,286**	**485,286**
EMS Total	**1,363,169**	**1,475,239**	**1,396,160**	**1,666,795**	**1,435,389**	**1,435,389**	**1,435,389**

General Fund – Fire & Life Safety

Overview & Highlights

The Fire & Life Safety (FLS) cost center is managed by the fire marshal. There are two employees funded through this division. This cost center is responsible for the fire & life safety division's staff, programs and equipment. The individual expenditures from this cost center include all fire and injury prevention programs, public education, necessary equipment and supplies, uniforms and training.

Personnel Services

There are 2.0 employees funded in this cost center. At a budget of $394,375, personnel costs are consistent with prior years when accounting for the hiring of a fire marshal at a higher wage than the previously budgeted deputy fire marshal position.

Materials & Services

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

- Personal Protective Equipment – Includes $4,000 for turnouts and other safety gear.
- Contract Services – The budget includes $5,000 for outsourcing plan reviews, if needed. District staff have been reviewing all plans internally since the hiring of the fire marshal in fall 2021.
- Public Education – Anticipate additional outreach efforts so this was doubled from $2,500 to $5,000.

Caption: Redmond Girl Scout troop 11494 donating cookies after a station tour.

Fire & Life Safety Budget Detail

Fire & Life Safety	Historical Actual FY 2020/21	Historical Actual FY 2021/22	Historical Projected FY 2022/23	Prior Budget FY 2022/23	Current Proposed FY 2023/24	Current Approved FY 2023/24	Current Adopted FY 2023/24
Personnel Services							
Regular Pay	95,102	162,765	184,916	216,741	232,840	232,840	232,840
Overtime	2,602	2,453	2,093	6,000	3,000	3,000	3,000
Wellness Bonus	-	-	-	900	900	900	900
Vacation Buy Back	7,972	1,678	16,218	11,500	3,000	3,000	3,000
Acting in Capacity	3,830	-	-	-	-	-	-
Special Pay (Assignment, FTO)	-	-	10,000	-	-	-	-
Employer Social Security	6,758	10,052	13,397	13,959	14,864	14,864	14,864
Employer Medicare	1,580	2,351	3,133	3,266	3,476	3,476	3,476
OR Workers Benefit Fund Tax	25	41	47	46	46	46	46
Paid Leave Oregon	-	-	-	-	958	958	958
Employer PERS	28,166	52,462	66,302	67,047	77,338	77,338	77,338
Medical Insurance	24,215	37,253	36,808	44,704	46,458	46,458	46,458
Employer Deferred Comp	63	750	545	750	-	-	-
Life Insurance	19	40	41	36	36	36	36
Long Term Disability	249	415	430	498	498	498	498
Accidental D&D	58	132	131	256	256	256	256
Workers Comp	259	383	-	-	700	700	700
FSA	11	68	67	335	55	55	55
EAP	-	-	37	-	40	40	40
PEHP	780	1,120	2,424	2,640	2,640	2,640	2,640
VEBA	3,792	5,833	6,045	7,000	7,000	7,000	7,000
Air & Ground Transport Mbrshp	109	109	230	240	240	240	240
Exposure Reporting System	15	15	15	30	30	30	30
Personnel Services Total	**175,602**	**277,921**	**342,881**	**375,948**	**394,375**	**394,375**	**394,375**
Materials & Services							
Station Furnishing	-	2,984	220	1,500	1,500	1,500	1,500
Uniforms	155	1,384	714	1,000	1,000	1,000	1,000
Office Supplies	-	442	85	750	750	750	750
Operating Supplies	-	1,441	-	500	500	500	500
Personal Protective Equipment	-	111	-	7,500	4,000	4,000	4,000
Contract Services	1,688	8,621	-	5,000	5,000	5,000	5,000
IT Software/Maintenance	395	7,718	7,850	9,000	8,610	8,610	8,610
IT Hardware & Supplies	2,220	6,045	2,606	4,000	1,500	1,500	1,500
Legal	-	180	-	-	-	-	-
Advertising/Promotion	575	722	719	1,000	1,000	1,000	1,000
FLS Training & Travel	8,425	-	5,239	10,000	5,500	5,500	5,500
FLS Training Materials	-	7,073	262	750	750	750	750
Subscrip, Memberships, Dues	2,351	2,140	2,670	3,000	3,000	3,000	3,000
Small Tools & Work Equipment	244	1,004	2,436	2,500	2,500	2,500	2,500
Meetings/Meals	107	68	207	100	100	100	100
Wellness / Fitness	-	-	115	-	1,260	1,260	1,260
Employee / Volunteer Recogn	-	-	140	100	100	100	100
Public Education	192	2,762	2,972	2,500	5,000	5,000	5,000
Community Events	-	-	860	500	500	500	500
Car Seat Program	147	-	-	-	-	-	-
Materials & Services Total	**16,498**	**42,695**	**27,095**	**49,700**	**42,570**	**42,570**	**42,570**
Fire & Life Safety Total	**192,100**	**320,616**	**369,976**	**425,648**	**436,945**	**436,945**	**436,945**

General Fund – Facilities, Vehicles & Equipment

Overview & Highlights

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

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

Materials & Services

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

- Contract Services – This is consistent with the prior year. The majority is the $25,000 annual contract with Deschutes County 911 (DC911) for IT support services.

- 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 $41,365 in FY 2023/24.

- Insurance – Per estimates from the District's insurance agent, insurance premiums for property insurance are expected to be $71,800, a 15% increase.

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

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

- Vehicle Maintenance – Contracted – Increasing from $260,131 to $313,551. 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 plans to hire additional staff to meet the growing needs.

Facilities, Vehicles & Equipment Budget Detail

Facilities, Vehicles & Equip	Historical			Prior	Current		
	Actual FY 2020/21	Actual FY 2021/22	Projected FY 2022/23	Budget FY 2022/23	Proposed FY 2023/24	Approved FY 2023/24	Adopted FY 2023/24
Materials & Services							
Station Supplies	10,693	11,288	15,669	15,000	17,500	17,500	17,500
Station Furnishing	3,465	9,993	1,554	12,500	12,500	12,500	12,500
Operating Supplies	33	-	233	-	-	-	-
Contract Services	35,739	37,570	38,509	45,266	49,450	49,450	49,450
IT Software/Maintenance	21,414	25,816	42,816	36,365	41,365	41,365	41,365
Water / Sewer	6,797	6,658	7,233	6,800	8,500	8,500	8,500
Utility Electric	27,666	25,589	26,588	28,000	30,000	30,000	30,000
Utility Propane / Natural Gas	18,437	24,020	36,050	31,000	35,000	35,000	35,000
Garbage Collection	4,807	4,990	4,462	5,300	5,500	5,500	5,500
Phone / Cable / Internet	40,115	50,588	52,137	55,000	57,000	57,000	57,000
Facility Maintenance	29,515	21,088	43,384	42,500	50,000	50,000	50,000
IT Hardware & Supplies	15,477	6,776	9,260	6,600	16,100	16,100	16,100
Insurance	49,811	53,024	57,579	64,000	71,800	71,800	71,800
Small Tools & Work Equipment	1,071	4,330	1,814	7,500	7,500	7,500	7,500
Radios	39,863	108,450	86,799	100,000	55,000	55,000	55,000
Equipment Maintenance	11,649	3,809	6,016	7,500	7,500	7,500	7,500
Fuel	41,700	77,338	87,765	115,000	105,000	105,000	105,000
Vehicle Maint - Contracted	202,040	220,131	262,160	260,131	313,551	313,551	313,551
External Vehicle Maintenance	16,104	22,003	24,356	25,000	25,000	25,000	25,000
Wellness / Fitness Equipment	2,788	2,190	9,097	15,000	15,000	15,000	15,000
Lease - Property/Equipment	2,800	2,912	2,440	3,700	-	-	-
Materials & Services Total	**581,986**	**718,564**	**815,918**	**882,162**	**923,266**	**923,266**	**923,266**
Facilities, Vhcls & Equip Total	**581,986**	**718,564**	**815,918**	**882,162**	**923,266**	**923,266**	**923,266**

General Fund – Non-Departmental

Overview & Highlights

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

Items to note are:

- Debt service includes principal and interest payments on existing debt; no new loans are budgeted for FY 23/24.
- Transfers In are from the General Fund to support the Capital Projects Fund.
- Contingencies and Reserves are funded based upon the Board reserve policy described on page 94.

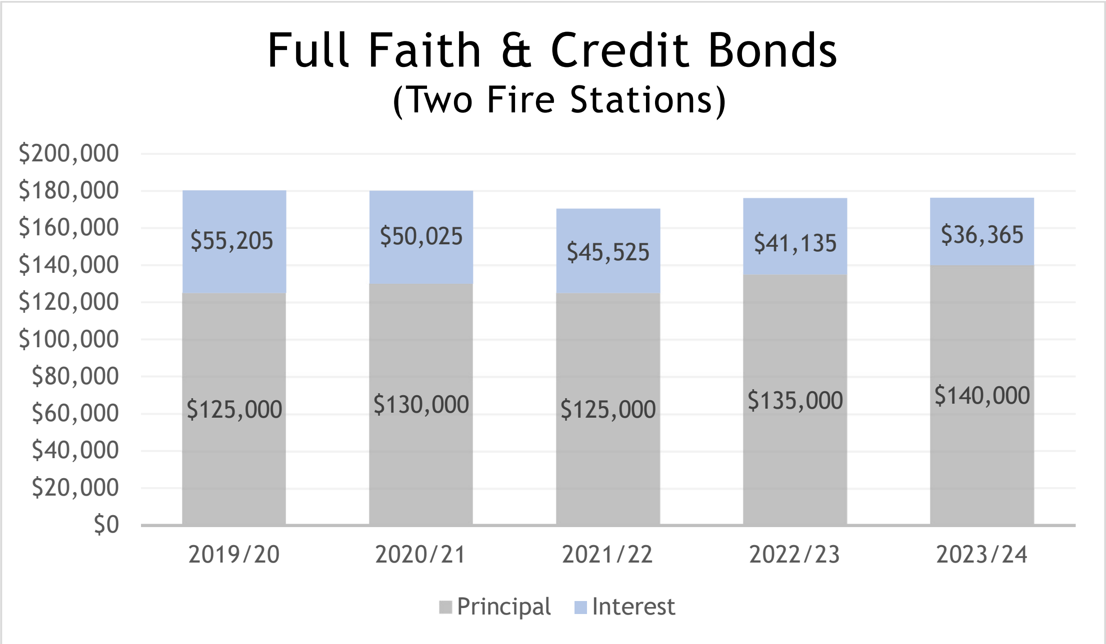
Debt Service

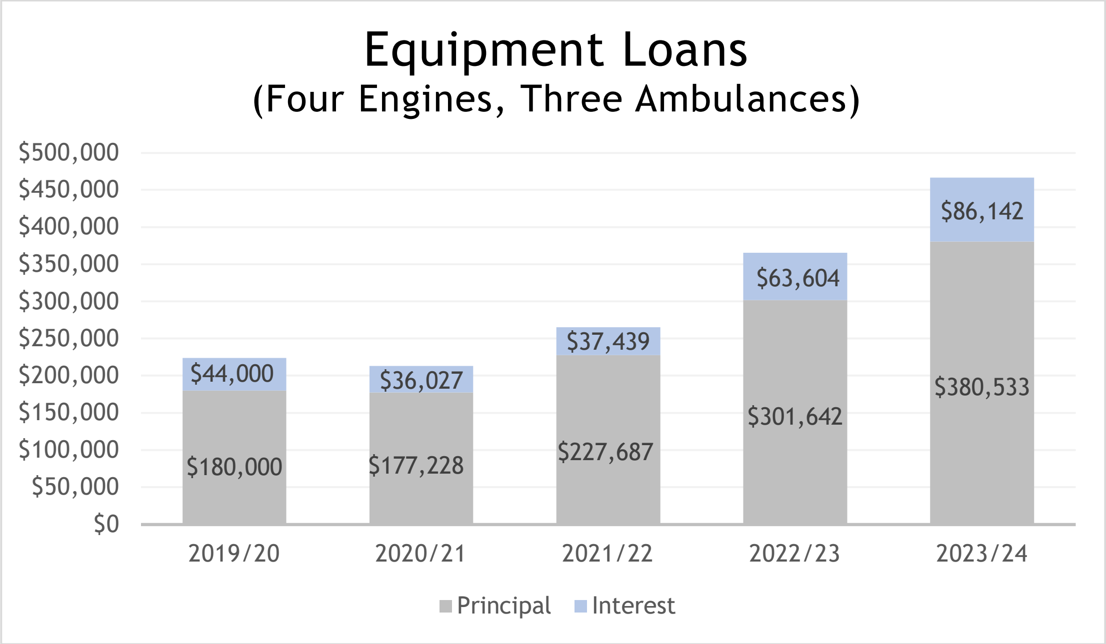
Debt Service includes repayment of principal and interest on bonds, loans and other financing agreements. Total debt service will increase some from the prior year due to an anticipated loan for the purchase of two new engines.

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 four engines and three ambulances.

Debt Service *(continued)*

Total debt service for FY 2023/24 is anticipated to be $643,040, which is consistent with the prior year except there are two semi-annual payments on the two new engines instead of only one payment in the prior fiscal year due to timing. 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 2023/24 budget includes a transfer of $200,000 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. Fully funding the contingency enhances the District's financial stability and provides a buffer against unforeseen emergencies.

In accordance with the Board policy, the working capital contingency has been increased from $1,167,225 (or 40 days) in FY 2018/19 to $2,017,019 (or 75 days) in FY 2019/20 to $2,440,077 (or 81 days) in FY 2020/21 to $3,546,636 (or 107 days) in FY 2021/22 to $3,976,622 (or 99 days) in FY 2022/23 to $5,209,427 (or 129 days) in FY 2023/24. The District is proud of the efforts to comply with policy and best practices. Additionally, while property taxes are received in the fall, ambulance revenue collections are nearing $200,000 per month which provides consistent cash flow to the District throughout the year.

Reserves

Reserves represent fund balances that are not planned to be spent during FY 2023/24 and will be carried over to the FY 2024/25 beginning fund balances. Reserve balances in the General Fund for FY 2023/24 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 2023/24 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 2023/24 reserve remains at $50,000.

Non-Departmental Budget Detail

Non-Departmental	Historical Actual FY 2020/21	Historical Actual FY 2021/22	Historical Projected FY 2022/23	Prior Budget FY 2022/23	Current Proposed FY 2023/24	Current Approved FY 2023/24	Current Adopted FY 2023/24
Debt Service							
Notes/Equip Lease - Principal	177,369	227,120	301,643	301,643	380,535	380,535	380,535
Notes/Equip Lease - Interest	36,045	36,735	66,400	66,400	86,400	86,400	86,400
FFCO/Bonds - Principal	130,000	125,000	135,000	135,000	140,000	140,000	140,000
FFCO/Bonds - Interest	49,125	44,605	41,135	41,135	36,365	36,365	36,365
Debt Service Total	**392,539**	**433,460**	**544,178**	**544,178**	**643,300**	**643,300**	**643,300**
Transfers							
Transfer Out - To Capital Proj	661,260	413,917	633,664	633,664	200,000	200,000	200,000
Transfers Total	**661,260**	**413,917**	**633,664**	**633,664**	**200,000**	**200,000**	**200,000**
Contingency							
Operating Contingency	-	-	-	3,976,622	5,209,427	5,209,427	5,209,427
Contingency Total	**-**	**-**	**-**	**3,976,622**	**5,209,427**	**5,209,427**	**5,209,427**
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	**1,053,799**	**847,377**	**1,177,842**	**5,254,464**	**6,152,727**	**6,152,727**	**6,152,727**
Total Expenditures	**11,582,799**	**12,281,556**	**14,239,460**	**19,328,969**	**20,242,173**	**20,242,173**	**20,242,173**
Net Fund Total	**3,936,544**	**5,307,774**	**5,509,427**	**-**	**-**	**-**	**-**

This Page Left Intentionally Blank

Capital Projects Fund

Overview & Highlights

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

Revenues

The primary revenue source is the transfer from the General Fund totaling $200,000. 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 an exhaust capture system, but will not learn if the award was successful until fall 2023. Absent the FEMA grant, the District does not plan on proceeding with this purchase so no funds are budgeted for the system.

Capital Outlay

The total budget for FY 2023/24 is $644,691 and includes an ambulance and gurney totaling $269,691, $75,000 for building improvements and $300,000 in general equipment to be identified during the fiscal year.

A capital outlay is defined as a tangible or intangible fixed asset with a value of over $5,000 that is used in operations of the District and that has an initial useful life typically extending beyond three years. Individual assets that cost less than $5,000 but that operate as part of a network system are considered capital in aggregate using the group method. Capital outlay includes administrative, fire, EMS equipment and vehicle purchases.

Most of the capital outlay items included in the FY 2023/24 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 2023/24 budget are purchased without financing no significant fiscal impact will be seen in upcoming budgets.

Capital Outlay (continued)

Capital purchases include:

- A new ambulance and gurney will be purchased for about $270,000 total. This ambulance will replace an aging ambulance and ensure timely response to medical calls. The District expects to receive the ambulance in fall 2023. These items are carried forward from the FY 2022/23 budget as their delivery date shifted into the next fiscal year. The District did purchased the previously budgeted autoloader in FY 2022/23 which will be installed once the ambulance arrives.

- With recent hires, the District is looking at doing some remodeling to create more dorm rooms. This need increases quickly if the SAFER grant is received. As such, $75,000 has been budgeted to begin the process.

- An additional $300,000 is budgeted for items to be identified throughout the year, such as vehicles, rescue tools, software, or for unanticipated items such as capital repairs or additional facility remodeling costs. Since the District does not have an approved capital replacement plan, District staff will evaluate capital needs during the year and recommend specific purchases, if needed.

Capital Purchases

Capital Item	Category	Purchase Price	Payment
Ambulance	Apparatus & Vehicles	$235,000	Cash
Gurney	Medical Equipment	$34,691	Cash
Building Improvements	Building	$75,000	Cash
TBD	Fire/Gen Equipment	$300,000	Cash
	TOTAL	**$644,691**	

Additionally, two pumper engines were ordered in FY 2022/23 for a total of $1,739,100 and the District expects to receive them in FY 2023/24. These engines were expensed in the prior fiscal year and debt payments have been initiated, hence they do not show as an expense in the current budget.

Capital Outlay (continued)

To ensure the firefighters have the necessary equipment the District must continually prepare fiscally to upgrade when necessary. The District maintains both strategic and long-term financial plans to assist with the capital replacement plan, however the District does not have an approved capital replacement plan. The District has been working towards a plan. In FY 2021/22, the District engaged a consultant to perform a facilities and equipment assessment. The recently adopted Strategic Plan includes Goal #7: Develop a plan to procure, replace, and maintain apparatus and major capital equipment. 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.

Reserve

Reserves represent fund balances that are not planned to be spent during the current fiscal year and will be carried over to FY 2023/24 beginning fund balances. Reserve balances remain unchanged at $800,000 and the District plans to purchase capital items without utilizing reserves, which are described further below.

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

Equipment Reserve
The equipment reserve for FY 2023/24 remains unchanged from the prior year at $300,000. The District dedicated $200,000 in FY 2019/20 and $100,000 in FY 2020/21. This line item was created to support future purchases of necessary equipment.

Capital Projects Fund Budget Detail

Capital Projects Fund	Historical Actual FY 2020/21	Historical Actual FY 2021/22	Historical Projected FY 2022/23	Prior Budget FY 2022/23	Current Proposed FY 2023/24	Current Approved FY 2023/24	Current Adopted FY 2023/24
Resources							
Non-Federal Grants	-	-	-	-	-	-	-
Federal Gov't Grants - Msc	13,718	-	-	-	-	-	-
Bond / Note Sale	416,566	-	1,739,100	1,750,000	-	-	-
Sale of Property	45,300	-	-	-	-	-	-
Transfers In - From General	661,260	413,917	633,664	633,664	200,000	200,000	200,000
Beginning Fund Balance	473,852	1,431,615	870,289	870,289	1,244,691	1,244,691	1,244,691
Resources Total	**1,610,696**	**1,845,532**	**3,243,053**	**3,253,953**	**1,444,691**	**1,444,691**	**1,444,691**
Expenditures							
Capital Outlay							
Buildings & Improvements	-	-	-	-	75,000	75,000	75,000
Apparatus & Vehicles	3,418	464,978	1,865,427	2,110,000	235,000	235,000	235,000
Equipment - Fire & General	60,240	499,484	98,935	198,953	300,000	300,000	300,000
Equipment - Medical	104,932	-	34,000	145,000	34,691	34,691	34,691
Software	10,490	10,781	-	-	-	-	-
Capital Outlay Total	**179,081**	**975,243**	**1,998,362**	**2,453,953**	**644,691**	**644,691**	**644,691**
Contingency							
Contingency	-	-	-	-	-	-	-
Contingency Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Reserve							
Building Reserve	-	-	-	500,000	500,000	500,000	500,000
Equipment Reserve	-	-	-	300,000	300,000	300,000	300,000
Reserve Total	**-**	**-**	**-**	**800,000**	**800,000**	**800,000**	**800,000**
Total Expenditures	**179,081**	**975,243**	**1,998,362**	**3,253,953**	**1,444,691**	**1,444,691**	**1,444,691**
Net Fund Total	**1,431,615**	**870,289**	**1,244,691**	**-**	**-**	**-**	**-**

MERRC Fund

Overview & Highlights

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

Revenues

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

Capital Outlay

The total budget for FY 2023/24 is $27,479 for items to be determined.

Reserve

Reserves represent fund balances that are not planned to be spent during the current fiscal year and will be carried over to FY 2023/24 beginning fund balances. As this is a new program, reserve balances have been established at $20,000. The District will monitor the program to ensure sufficient reserves are available to maintain the program.

MERRC Fund Budget Detail

MERRC Fund	Historical			Prior	Current		
	Actual FY 2020/21	Actual FY 2021/22	Projected FY 2022/23	Budget FY 2022/23	Proposed FY 2023/24	Approved FY 2023/24	Adopted FY 2023/24
Resources							
MERRC Fee	-	-	47,479	47,479	-	-	-
Beginning Fund Balance	-	-	-	-	47,479	47,479	47,479
Resources Total	**-**	**-**	**47,479**	**47,479**	**47,479**	**47,479**	**47,479**
Expenditures							
Capital Outlay							
Equipment - Fire & General	-	-	-	47,479	27,479	27,479	27,479
Capital Outlay Total	**-**	**-**	**-**	**47,479**	**27,479**	**27,479**	**27,479**
Reserve							
Equipment Reserve	-	-	-	-	20,000	20,000	20,000
Reserve Total	**-**	**-**	**-**	**-**	**20,000**	**20,000**	**20,000**
Total Expenditures	**-**	**-**	**-**	**47,479**	**47,479**	**47,479**	**47,479**
Net Fund Total	**-**	**-**	**47,479**	**-**	**-**	**-**	**-**

Glossary

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

Administration – Division responsible for the performance of executive duties and District management.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Capital Outlay – Expenditures for the acquisition of capital assets.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Appendix

Debt Schedules

	FFCO/Bonds					
	Issue Date:		11/13/2012	Issue Date:		7/25/2006
	Issue Amount:		1,540,000	Issue Amount:		935,000
	Main Station			Terrebonne Station		
	Principal	Interest	Total	Principal	Interest	Total
FY24	**95,000**	**16,300**	**111,300**	**45,000**	**20,065**	**65,065**
FY25	100,000	13,450	113,450	50,000	17,995	67,995
FY26	100,000	10,825	110,825	50,000	15,695	65,695
FY27	100,000	8,200	108,200	50,000	13,395	63,395
FY28	105,000	4,200	109,200	55,000	11,045	66,045
FY29	-	-	-	55,000	8,460	63,460
FY30	-	-	-	60,000	5,875	65,875
FY31	-	-	-	65,000	3,055	68,055
FY32	-	-	-	-	-	-
FY33	-	-	-	-	-	-
	500,000	**52,975**	**552,975**	**430,000**	**95,585**	**525,585**

Debt Schedules *(continued)*

	Loans								
	Issue Date:		12/8/2015	Issue Date:		5/24/2018	Issue Date:		5/24/2018
	Issue Amount:		498,807	Issue Amount:		201,536	Issue Amount:		252,036
	2015 Pierce Engine			2018 Ambulance #1			2018 Ambulance #2		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
FY24	**32,770**	**12,251**	**45,020**	**33,589**	**1,359**	**34,948**	**42,006**	**1,699**	**43,705**
FY25	34,097	10,923	45,020	-	-	-	-	-	-
FY26	35,478	9,543	45,020	-	-	-	-	-	-
FY27	36,915	8,106	45,020	-	-	-	-	-	-
FY28	38,410	6,611	45,020	-	-	-	-	-	-
FY29	39,965	5,055	45,020	-	-	-	-	-	-
FY30	41,584	3,436	45,020	-	-	-	-	-	-
FY31	43,268	1,752	45,020	-	-	-	-	-	-
FY32	-	-	-	-	-	-	-	-	-
FY33	-	-	-	-	-	-	-	-	-
	302,485	**57,677**	**360,162**	**33,589**	**1,359**	**34,948**	**42,006**	**1,699**	**43,705**

Debt Schedules *(continued)*

	Loans								
	Issue Date:		9/17/2019	Issue Date:		6/18/2021	Issue Date:		8/16/2022
	Issue Amount:		205,807	Issue Amount:		416,566	Issue Amount:		1,739,100
	2019 Ambulance			2021 Pierce Type 3			2023 Pierce Engines (2)		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
FY24	**41,161**	**1,665**	**42,827**	**83,282**	**4,588**	**87,869**	**147,725**	**64,580**	**212,305**
FY25	-	-	-	84,922	2,948	87,869	153,633	58,672	212,305
FY26	-	-	-	86,594	1,275	87,869	159,777	52,528	212,305
FY27	-	-	-	-	-	-	166,166	46,138	212,305
FY28	-	-	-	-	-	-	172,812	39,493	212,305
FY29	-	-	-	-	-	-	179,723	32,582	212,305
FY30	-	-	-	-	-	-	186,910	25,395	212,305
FY31	-	-	-	-	-	-	194,385	17,920	212,305
FY32	-	-	-	-	-	-	202,159	10,146	212,305
FY33	-	-	-	-	-	-	104,092	2,061	106,152
	41,161	**1,665**	**42,827**	**254,798**	**8,811**	**263,608**	**1,667,382**	**349,515**	**2,016,897**

Debt Schedules *(continued)*

	FFCO/Bonds			Loans			COMBINED TOTAL		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
FY24	**140,000**	**36,365**	**176,365**	**380,533**	**86,142**	**466,675**	**520,533**	**122,507**	**643,040**
FY25	150,000	31,445	181,445	272,651	72,543	345,195	422,651	103,988	526,640
FY26	150,000	26,520	176,520	281,849	63,346	345,195	431,849	89,866	521,715
FY27	150,000	21,595	171,595	203,081	54,244	257,325	353,081	75,839	428,920
FY28	160,000	15,245	175,245	211,221	46,104	257,325	371,221	61,349	432,570
FY29	55,000	8,460	63,460	219,688	37,637	257,325	274,688	46,097	320,785
FY30	60,000	5,875	65,875	228,494	28,831	257,325	288,494	34,706	323,200
FY31	65,000	3,055	68,055	237,653	19,672	257,325	302,653	22,727	325,380
FY32	-	-	-	202,159	10,146	212,305	202,159	10,146	212,305
FY33	-	-	-	104,092	2,061	106,152	104,092	2,061	106,152
	930,000	**148,560**	**1,078,560**	**2,341,421**	**420,726**	**2,762,147**	**3,271,421**	**569,286**	**3,840,707**

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, 2023.

- 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 Distrit has taxable property and was submitted to the county assessors on or before July 15, 2023.

- Resolution #2023-06: A resolution adopting the FY 2023/24 budet, making appropriations, and levying/categorizing the tax.
  - This resolution was approved by the Board on June 21, 2023.

FORM LB-1 NOTICE OF BUDGET HEARING

A public meeting of Redmond Fire & Rescue Fire District will be held on June 21, 2023 at 9:30am. Meeting will occur virtually and at 341 NW Dogwood Ave., Redmond, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the Redmond Fire & Rescue Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected online at www.rdmfire.org or requested by calling 541-504-5041 or emailing tracy.stabler@rdmfire.org. This budget is for an annual period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Tracy Stabler Telephone: 541-504-5041 Email: tracy.stabler@rdmfire.org

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2021-22	Adopted Budget This Year 2022-23	Approved Budget Next Year 2023-24
Beginning Fund Balance/Net Working Capital	5,368,159	6,178,062	6,801,598
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	4,224,577	4,279,675	4,387,245
Federal, State & all Other Grants, Gifts, Allocations & Donations	1,315	0	0
Revenue from Bonds and Other Debt	0	1,750,000	0
Interfund Transfers / Internal Service Reimbursements	413,917	633,664	200,000
All Other Resources Except Current Year Property Taxes	155,552	61,000	181,000
Current Year Property Taxes Estimated to be Received	9,271,341	9,728,000	10,164,500
Total Resources	**$19,434,861**	**$22,630,401**	**$21,734,343**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	9,511,437	11,469,518	11,672,154
Materials and Services	1,922,742	2,604,987	2,417,292
Capital Outlay	975,243	2,501,432	672,170
Debt Service	433,460	544,178	643,300
Interfund Transfers	413,916	633,664	200,000
Contingencies	0	3,976,622	5,209,427
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	0	900,000	920,000
Total Requirements	**$13,256,798**	**$22,630,401**	**$21,734,343**

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
General Fund - Administration	1,133,426	1,528,940	1,351,065
FTE	6.0	7.0	6.0
General Fund - Operations - Fire & Rescue Ops	7,460,469	8,932,211	9,558,199
FTE	43.0	49.0	51.0
General Fund - Operations - Fire & Rescue Training	325,864	638,749	384,582
FTE	1.0	1.0	1.0
General Fund - Operations - EMS Ops	1,475,239	1,666,795	1,435,389
FTE	13.0	10.0	8.0
General Fund - Fire & Life Safety	320,616	425,648	436,945
FTE	2.0	2.0	2.0
General Fund - Facilities, Vehicles & Equip	718,564	882,162	923,266
FTE	0	0	0
General Fund - Non-Departmental	847,377	1,177,842	843,300
FTE	0	0	0
Capital Projects Fund	975,243	2,453,953	644,691
FTE	0	0	0
MERRC Fund	0	47,479	27,479
FTE	0	0	0
Not Allocated to Organizational Unit or Program	0	4,876,622	6,129,427
FTE	0	0	0
Total Requirements	**$13,256,798**	**$22,630,401**	**$21,734,343**
Total FTE	**65.0**	**69.0**	**68.0**

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

Property taxes are expected to increase by a 5% increase in AV with a 95.5% collection rate. Also includes the additional $1.3mil in property tax revenues from the voter-approved 5-yr local option levy, as well as a 4% increase in charges for services and $500,000 from GEMT. Expenditures are consistent with prior year's activity with a reduction of 1 FTE (in the administration cost center) and decreased capital outlay for equipment replacement.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2021-22	Rate or Amount Imposed This Year 2022-23	Rate or Amount Approved Next Year 2023-24
Permanent Rate Levy (rate limit $1.7542 per $1,000)	$1.7542	$1.7542	$1.7542
Local Option Levy	$0.2700	$0.2700	$0.2700
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	$930,000	$0
Other Borrowings	$2,341,421	$0
Total	**$3,271,421**	**$0**

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

FORM OR-LB-50
2023-2024

To assessor of Crook County

☐ Check here if this is an amended form.

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

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

Mailing Address of District	City	State	ZIP code	Date
341 NW Dogwood Ave	Redmond	OR	97756	06/22/2023

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

CERTIFICATION - You **must** check one box if your district is subject to Local Budget Law.

☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

	Line	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 **on or after** October 6, 2001	5b.		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.		0

PART II: RATE LIMIT CERTIFICATION

	Line	
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.**

150-504-050 (Rev. 10-12-22) **(see the back for worksheet for lines 5a, 5b, and 5c)**

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

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

To assessor of Deschutes County

FORM OR-LB-50
2023-2024

☐ Check here if this is an amended form.

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

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

Mailing Address of District	City	State	ZIP code	Date
341 NW Dogwood Ave	Redmond	OR	97756	06/22/2023

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

CERTIFICATION - You **must** check one box if your district is subject to Local Budget Law.

☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits Rate -or- Dollar Amount	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
1. Rate per $1,000 **or** Total dollar amount levied (within permanent rate limit)	1	$1.7542	
2. Local option operating tax	2	$0.2700	
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 **on or after** October 6, 2001	5b.		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.		0

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.**

150-504-050 (Rev. 10-12-22) **(see the back for worksheet for lines 5a, 5b, and 5c)**

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

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

To assessor of Jefferson County

FORM OR-LB-50
2023-2024

☐ Check here if this is an amended form.

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

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

Mailing Address of District	City	State	ZIP code	Date
341 NW Dogwood Ave	Redmond	OR	97756	06/22/2023

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

CERTIFICATION - You **must** check one box if your district is subject to Local Budget Law.

☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits Rate -or- Dollar Amount	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
1. Rate per $1,000 **or** Total dollar amount levied (within permanent rate limit)	1	$1.7542	
2. Local option operating tax	2	$0.2700	
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 **on or after** October 6, 2001	5b.		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.		0

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.**

150-504-050 (Rev. 10-12-22) **(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. 2023-06

A RESOLUTION ADOPTING THE FY 2023/24 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 2023/24, as approved by the Budget Committee, in the amount of $21,734,343. This figure includes $920,000 of unappropriated reserves. This budget is now on file at the Redmond Fire & Rescue Main Fire Station at 341 NW Dogwood Avenue in Redmond, Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED, that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2023 and for the following purposes (OU = Organizational Unit):

GENERAL FUND	
Administration (OU)	1,351,065
Fire & Rescue Ops (OU)	9,558,199
Fire & Rescue Training (OU)	384,582
EMS Ops (OU)	1,435,389
Fire & Life Safety (OU)	436,945
Facilities, Vehicles & Equipment (OU)	923,266
Debt Service	643,300
Transfers	200,000
Contingency	5,209,427
TOTAL	**20,142,173**

CAPITAL PROJECTS FUND	
Capital Outlay	644,691
TOTAL	**644,691**

MERRC FUND	
Capital Outlay	27,479
TOTAL	**27,479**

TOTAL APPROPRIATIONS & ADOPTED BUDGET	
Total APPROPRIATIONS, All Funds	**20,814,343**
Total Unappropriated Reserve Amounts, All Funds	920,000
TOTAL ADOPTED BUDGET	**21,734,343**

RESOLUTION LEVYING THE TAX

BE IT RESOLVED, that the following ad valorem property taxes, as included in the fiscal year 2023/24 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 21st day of June, 2023.

Gary Ollerenshaw

Gary Ollerenshaw, Board President

ATTEST:

Diane Cox

Diane Cox, District Recorder