

Crooked River Ranch Rural Fire Protection District

2020/2021 Fiscal Budget

*Budget
Message
May 2020*



Crooked River Ranch Fire & Rescue
6971 SW Shad Rd.
Terrebonne, OR 97760

WWW.CRRFIRE.ORG



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Message from your Fire Chief, Harry Ward

Board of Directors, Budget Committee Members and Residents:

I am pleased to present to you the 2020/2021 fiscal year proposed budget for Crooked River Ranch Rural Fire Protection District.

The Staff has prepared this budget for your review and approval that is consistent with the District's vision, mission, and strategic priorities. This budget is intended to serve as a financial plan for the upcoming fiscal year. Each of the Captains, along with myself, Assistant Fire Chief Sean Hartley and Administrative Assistant Dana Schulke has worked very hard to make this budget fiscally sound.

During this fiscal year the District has had several accomplishments while also experiencing some setbacks. Some of the key accomplishments achieved this past year that we are most proud of are:

- ▶ Recipient of the 2019 Volunteer Fire Assistance grant from the Oregon Department of Forestry, in the amount of \$10,000
- ▶ Recipient of Department of Public Safety Standards and Training grant in the amount of \$1,070 for building of props for training
- ▶ Recipient of Department of Public Safety Standards and Training grant in the amount of \$40,000 for completion of our training building behind the station
- ▶ Recipient of the 2018 Assistance to Firefighters Grant (AFG) in the amount of \$127,909 to replace our Self Contained Breathing Apparatus (SCBA) Compressor and Heart Monitors
- ▶ Recipient of the Special Districts Association of Oregon Safety & Security Grant in the amount of \$5,000 for our safety fencing project along Quail Road
- ▶ Donation of a tractor and trailer

Some of the unanticipated issues we have faced this year are:

- ▶ Mechanical failure of some apparatus
- ▶ Aging of our Self Contained Breathing Apparatus Compressor
- ▶ Zoll Heart Monitors no longer being able to transmit via fax to the hospitals
- ▶ Not enough Personal Protective Equipment for new Volunteers coming on board with us
- ▶ Block Heater went out on the main generator for the station
- ▶ The global outbreak of COVID-19

The District continues to make progress in improving our capability to provide service to the community in a fiscally prudent manner. Having personnel and volunteers who are highly trained, motivated and professional is what we strive for 24/7. As the very real threat of wildfire to our immediate community progresses, I applaud our personnel for their dedication to duty and for their resilience and longevity with the District. Most of our staff and volunteers have been with our District for over ten years which shows their dedication to the District and our residents.

I am excited to complete many projects that have been on our list. One of which is our training grounds behind the station. Another is the acquisition of a new ambulance which has been in the planning stages for quite some time.

Looking forward to the fiscal year 2020/21 we are preparing for increased fiscal liabilities that lie ahead for the next two to five years. Our essential equipment and fleet are slowly being replaced, as well as employee benefits and Public Employees Retirement System (PERS) cost increasing. I expect that access to EMS supplies will have low accessibility and increased pricing unfortunately, along with several other items that might be increasing due to what we are experiencing.

As Crooked River Ranch RFPD continues to mature, our goal remains to provide our community with outstanding professional services. Every day I am grateful to be part of this team and look forward to another successful year.

Respectfully,

Harry Ward
Fire Chief

Mission Statement:

“Serving the community of Crooked River Ranch by providing superior Service through prevention, education, emergency response and community involvement”

Vision Statement:

“Provide the best service and protection for our community, in a cost-effective manner”

Introduction of Members

Board of Directors

Term Expires

Jeff Green	June 30, 2023
John Meredith	June 30, 2021
Barbara Oakley	June 30, 2023
Brad Pahl	June 30, 2021
Mark Wilson	June 30, 2023

Budget Committee

Term Expires

Robert Bengtson	2020-2022
William Burt	2020-2022
Mike Knoke	2018-2020
Kay Norberg	2018-2020
William Sundin	2018-2020

District Administration

Harry Ward, Fire Chief

Sean Hartley, Assistant Fire Chief

Dana Schulke, Administrative Assistant



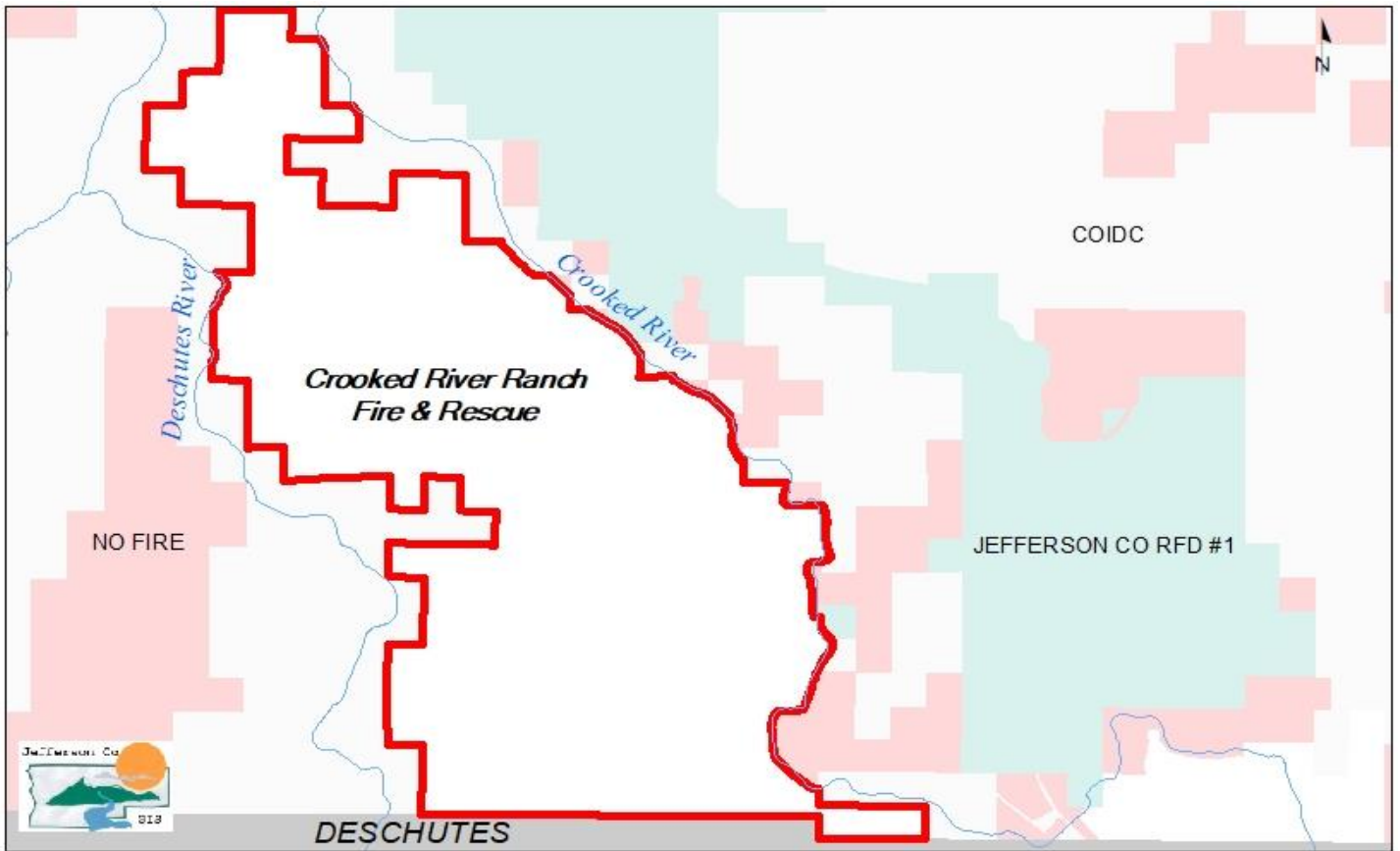
About our District

Crooked River Ranch Rural Fire Protection District operates out of one fire station, located on one of the main roads in Crooked River Ranch. Crooked River Ranch Rural Fire Protection District (the District) operates under Oregon Revised Statutes Chapter 478 as a separate municipal corporation and is managed by a 5-person Board of Directors. The District covers 10,000 acres of rural residential, recreational and commercial property. Crooked River Ranch is governed by mostly Jefferson County, however a small portion of our District is governed by Deschutes County. According to the records from the Crooked River Ranch Homeowners Association, there has been an onset of families moving to Crooked River Ranch with an approximation of growth from 5,000 residents full time, to 5,500 to 6,000 residents.

The District currently maintains a fleet of apparatus consisting of (2) Advanced Life Support Ambulances, (2) Command Vehicles, (1) 5-ton Heavy brush truck, (2) Water Tender's, (1) Type 6 Wildland Fire truck, (1) Structure fire engine, (1) Interface fire engine, along with a trailer for our Rope Rescue operations.

Our staff consists of 6 full-time employees (Fire Chief, Assistant Fire Chief, Administrative Assistant and (3) Captains which oversee our A, B & C Shifts). We currently have 18 Volunteers, as well as 6 student Volunteers from Central Oregon Community College.





Economic Factors & Assumptions for Crooked River Ranch

In 2018, voters approved an additional \$0.20 to our current Local Option Levy rate, making it 0.89 per thousand. Our permanent tax rate is \$1.8379 per thousand.

- ▶ Property assessed valuations are projected to increase.
- ▶ The economy continues to show improvement and strength. New construction for the Jefferson County side of the Ranch has really exploded, as well as commercial use. For 2019 there were 103 new construction permits pulled and so far for 2020 there are 94 and counting.

	2019/2020 Assessed Value	2018/2019 Assessed Value
Real Property.....	\$1,388,141,087	\$1,317,679,273
Personal Manufactured Structures	6,767,002	6,774,585
Personal Property.....	34,909,750	30,149,180
Utilities.....	430,802,950	416,436,600

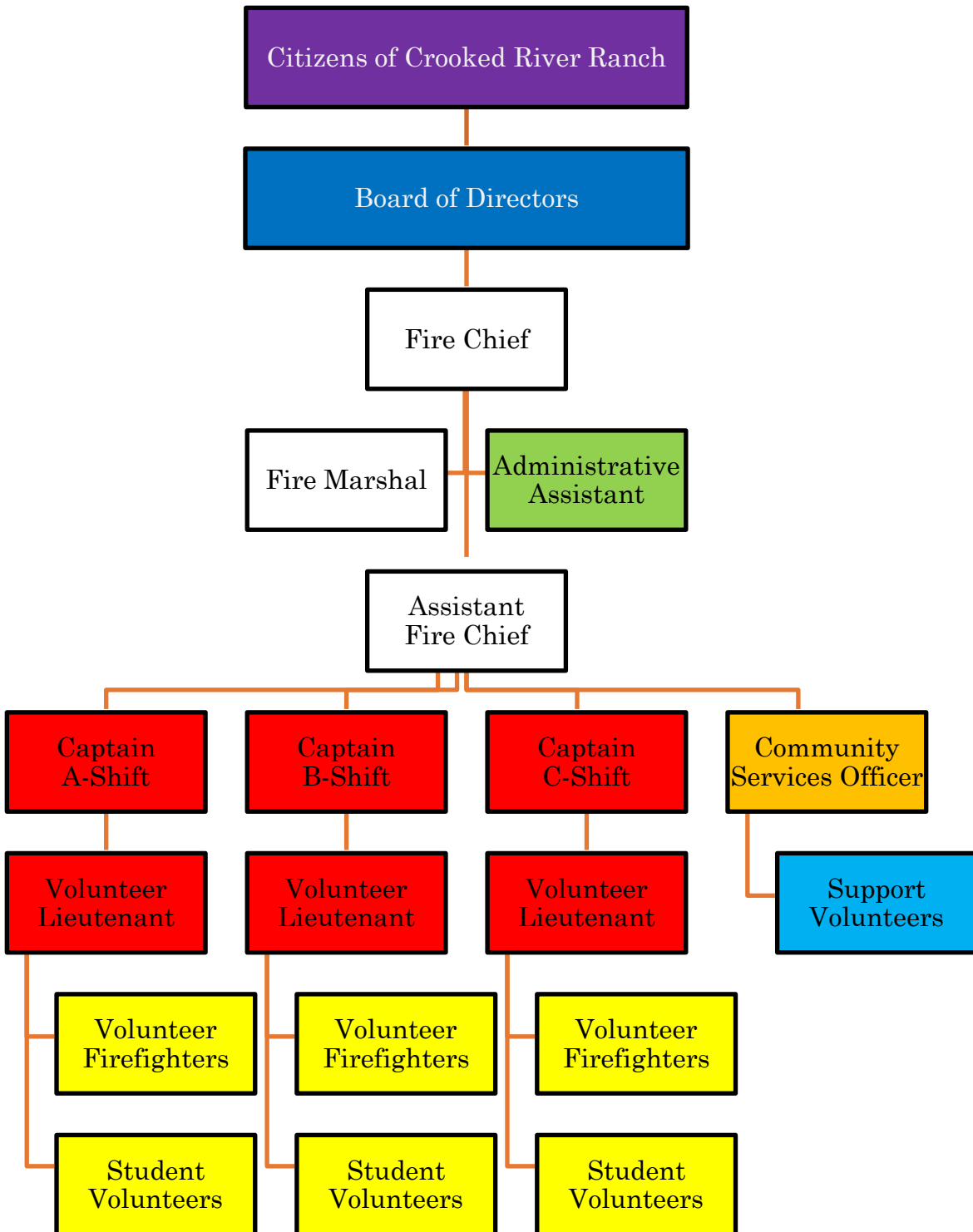
Long Range Financial Planning

The District remains committed to long range financial planning as a tool to meet strategic requirements, maintain expenditures at levels that do not exceed general operating revenues, and to determine the impact of various "what if" scenarios related to meeting the increasing demands for service. With this financial planning commitment, the District will continue to be financially solid and remain focused on the critical needs. An ongoing priority for Crooked River Ranch RFPD is to ensure that any new funding for the District is being aggressively allocated toward capital and capital equipment needs.

This past year we have ventured into the Ground Emergency Medical Transportation Supplemental Reimbursement Program. With the assistance of utilizing an outside source to complete the cost reporting documentation, we are hoping to receive additional income for the District. The supplemental reimbursement payment is based on claiming federal financial participation on CPEs that have already been incurred by the public provider. Our last report we received indicated the District should be receiving a reimbursement amount of \$25,000-\$30,000.



Organizational Chart



Basis of Accounting

The District's budget operates on a modified cash basis of accounting. The District budgets all funds in accordance with the requirements of state law. Annual appropriated budgets are adopted for the general, debt service, and capital project funds.

The budget document was developed to serve as the financial plan required to carry out the goals and objective for the ensuring fiscal year. It is intended to provide financial guidelines for programs and functions within the fire district. Separate summary pages are presented for the following categories: Personnel Services, Materials and Services, Capital Outlay and other Expenditures to include special appropriations that are not included in the prior categories.

Budget Process

The budget process for the District begins with the appointment of the budget officer, which for the fiscal year of 2019/2020 is the Fire Chief.

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

The staff works together in a collaborative effort to submit their individual budgets to the District administrative staff. The objective is to work together and come up with a budget that is fiscally sound.

Once the proposed budget has been reviewed and balanced by the District Administrative staff, it then goes before the budget committee. This committee is made up of the five District Board members and five appointed community budget committee members. The budget committee reviews the document, makes any necessary changes and then approves the budget to go before the Board at the budget hearing. After adoption, the budget document is then submitted to the Deschutes and Jefferson County.



Budget Objectives & Goals

Our goals and objectives for the 2020/2021 fiscal year are:

- ▶ To complete the training grounds facility and collaborate with Department of Public Safety Standards Training and Central Oregon Community College on all training needs.
- ▶ To sell our older ambulance through Brindlee Mountain Brokerage/GovDeals once our new ambulance has arrived.
- ▶ Apply for the Assistance to Firefighter grant for a new Type 1 Wildland Interface Engine.
- ▶ Increase better communication within the District in order to maintain our current staff and volunteers.
- ▶ Continue to investigate options for eliminating exhaust in the Bay to prevent cancer causing carcinogens.
- ▶ Complete the fencing project around the District's property.
- ▶ Investigate other options for keeping track and updating all Board and Administrative policies.
- ▶ Begin pre-fire planning on commercial occupancies within the District.
- ▶ Maintain an engaged workforce that models the District's values.
- ▶ Effectively prepare the community in fuels reduction for their property.
- ▶ Provide services in accordance with the District's mission and vision.
- ▶ Always ensure a transparent process to our constituents.

Financial Threats and Unknowns for our District for 2020/2021:

- ▶ General state of the economy & items needed that come from overseas
- ▶ Not having part-time/volunteer personnel to fill-in when needed
- ▶ The Oregon Public Employee Retirement System (PERS)
- ▶ Rising costs of Employee Health Benefits
- ▶ Salaries and benefits tied to our Collective Bargaining Agreement with the Union
- ▶ Federal cuts for fire assistance grants

Significant Budget items for 2020/2021:

The Board of Directors and Budget Committee should note the following assumptions used in the upcoming budget preparation that might be significant in its overall impact on the District.

- ▶ The station is in need of painting on the outside
- ▶ Dated telephone system
- ▶ The District will once again plan on potential use of seasonal/part-time employees during our busy summer months.

Budget Expenditures & Budget Document

GENERAL FUND RESOURCES

The fiscal year 2020/2021 budget is **\$1,559,568**. This is an overall increase of 0% from last fiscal year 2019/2020. This includes the increase in the operating levy by \$0.20 from property taxes in both Jefferson and Deschutes Counties. Property taxes have increased. The maximum property tax increase must not be more than 3% per year as determined by Oregon State law. The increase is from a combination of inflation and new property development on Crooked River Ranch. The remainder of the general operating funds will come from ambulance transport revenue and our current program funds, such as Fire Med memberships, Address signs and Miscellaneous Income.

RESOURCES DETAILED DESCRIPTIONS (PAGE 1 OF BUDGET DOCUMENT)

Line 1, Available Cash on hand:

Estimates based on current spending forecasts for the remainder of fiscal year 2019/2020. This line includes money from the base rate tax and local option levy tax.

Line 2, previously levied taxes estimated to be received:

The total taxes owed for Jefferson and Deschutes Counties are taken from the June 30, 2019 audit of Fire District funds. Historically we receive approximately one third of these owed taxes each year. The amount listed represents approximately 30% of the total owed taxes for both counties combined.

Line 3, Interest:

Using prior year's actual amount interest is estimated each year for this line item.

Line 4, Transferred IN, from other funds:

For fiscal year 2020/2021 we are not anticipating any transfers from the other funds into the general fund.

Line 5, Ambulance Billing: The estimate for fiscal year 2020/2021 is based on an average of revenue from ambulance transports. This is compared to the number of ambulance runs, their billed amounts and collections rates. The District is currently averaging 240 transports per year. This line item remains the same as 2019/2020 as we do not know the COVID-19 economic impact yet. In 2019/2020 we reached the budgeted amount in nine months.

Line 6, Contractual Income: This is contractual money received from outside agencies for contracted services, as well as money received for hosting Paramedic Internships through Central Oregon Community College.

Line 7, Emergency Address Signs:

Revenue estimated from sale of new and replacement address signs. The amount is an estimate from prior year actuals. Currently, we have seen an increase in the requests for the signs which is a good indicator that we are seeing growth in our District.

Line 8, Fire Med:

Revenue is based on 304 active member accounts at \$45 per membership. The memberships have increased from the prior fiscal year. As we host events throughout the year, we encourage new residents to sign up for the membership.

Line 9, Grant Funds:

This line item includes funds received from the SAFER grant we were awarded back in the 2017/2018 fiscal year.

Line 10, Miscellaneous Income:

This is an estimate based on prior year's income and includes insurance longevity credits, along with any fees received for public records research, fees charged for standby at events, and any refunds from vendors.

Line 11, Sale of Assets:

We plan to sell the 1997 Freightliner Ambulance. We are hoping to receive an approximate amount of \$7,500, once we have it up for sale.

Line 12, Training Income:

The amount shown is an estimated figure as we do not know what classes our District will be sponsoring at this time.

Line 13, Conflagration Revenue:

Due to our participation in the State of Oregon conflagrations during wildfire season, we do not know if we will be deployed on assignment at this time, therefore have not indicated income for this line item. Conflagration payments may be added to the budget by special resolution during the budget year.

Line 30, Taxes estimated to be received:

Jefferson County provides an estimate on taxes to be levied in fiscal year 2020/2021. Jefferson County reports an approximated 94% collection rate. Deschutes County does not provide an estimate on taxes to be levied. We use the actual taxes levied amount reported for fiscal year 2019/2020 for budgeting purposes. Deschutes County does report an approximate 94% collection rate. For budgeting purposes, we are using a 91% collection rate (-3%) for 2020/2021 budget. This should provide some cushion as we don't know what the COVID-19 economic impacts will be.

GENERAL FUND PERSONNEL SERVICES

Summary of Details (Page 3 of Budget Document)

The fiscal year 2020/2021 Personnel Services budget will be increased by 4.5%, from fiscal year 2019/2020. The method used to calculate Personnel Services provides a realistic prediction for future personnel costs within the bargaining agreement and benefits packages, Workers Comp and our Volunteer Stipend program.

Resources Detailed Descriptions

Line 1, Fire Chief:

The negotiated salary was used for calculating this line item. Also included in the budget amount was the dollar amount of vacation buy back allowed by Fire District policy for an employee. This position is not subject to overtime.

Line 2, Assistant Chief:

The budgeted amount for this position includes the annual salary wage with a cost of living increase, and vacation buy back allowed per the Fire District Board policy for an employee. This position is not subject to overtime, however, does have an increase in salary projected to make this position pay equitable compared to other employees.

Line 3, Administrative Assistant:

The amount shown for this position includes the annual wage, and the allowances of vacation buy back per the Fire District Board policy. A cost of living increase has been projected in this line item. **Line 4 indicates 50 hours of overtime** projected for this position.

Line 5 & 6, Shift Personnel:

The budgeted amount for these positions includes the annual wage of the negotiated collective bargaining agreement, overtime estimates (1475-hours), vacation buy back allowed by the negotiated collective bargaining agreement for July 1, 2020 through June 30, 2023.

Line 7, Mechanic (Part-time):

The District will be outsourcing vehicle maintenance and will not be hiring a mechanic.

Line 8, Part-Time Personnel:

The budgeted amount for this line item includes wages calculated at the maximum wage per hour during the months of June, July, August and part of September. Part-time employees are hired and paid depending on experience, certifications and their time with the District.

Line 9, Employee Benefits:

The budgeted amount for this line item includes complete health, dental, and vision insurance coverage, (for the employee, spouse, children rate) and the HRA-VEBA (health reimbursement account) for all employees, as well as Life Flight and Air Link membership our for staff/volunteers and cell phone reimbursement for staff. Health insurance for the staff will be increasing by 5% as of July 1, 2020.

Line 10, PERS:

The budgeted amount is based on July 1, 2019 Public Employee Retirement System employer rate of 22.08% and the Fire District paid 6% employee match rate. The total rate of 28.08% was applied to all wages from Line 1 through line 8. Volunteer stipends are included for those volunteers that are currently vested in PERS and meet PERS requirements.

Line 11, Payroll Taxes:

The budgeted amount is based on State of Oregon Unemployment tax of 1.00%, Federal employer Social Security tax 6.2%, and Federal employer Medicare tax 1.45%. The total rate of 8.65% was applied to all wages from Line 1 through Line 6, as well as line 8 for Part-Time personnel. This is slightly higher than last fiscal year. Volunteer Stipends are also included.

Line 12, Worker's Compensation & Group Accident Insurance

This budgeted amount is based on the information received from our Carrier.

Line 13, Volunteer Stipend Program:

The line item is being utilized from SAFER Grant funds received from the 2016/2017 fiscal year. We will be receiving these funds through December 2021.

Line 14, Volunteer Conflagration Reimbursement:

This line item has not been forecasted in the budget. We do not know if we will be deployed for any State of Oregon Conflagrations.

Line 15, Student Volunteer Stipends:

Our student volunteers receive a monthly stipend of \$135 to assist in mileage to and from the college, since a District vehicle is not available.

GENERAL FUND CAPITAL OUTLAY & GRANT AWARDS (Page 5 of the Budget Document)

Summary of Details

For fiscal year 2020/2021 the staff does not have any major capital needs at this time.

GENERAL FUND MATERIALS & SERVICES (Page 4 of Budget Document)

Summary of Details

For the fiscal year 2020/2021 budget, the staff in charge of specific programs prepared detailed budgets for their line items. The Fire Chief reviewed the individual program budgets before they were input into the budget.

The Volunteer Incentive Program currently chosen for the District is a Length of Service Award Program (LOSAP) and is included in the budget. This program allows the District to provide a

retirement type account for the volunteers who maintain in good standing with the District. Also, the monthly cell phone stipend for the Volunteers is included in this line item.

The Wellness Program has been a collaborative effort with the Union and staff. All District staff and volunteers are now undergoing NFPA Firefighter Physicals. The money within this budget line is primarily for providing these physicals for our volunteers at no cost to them. The cost of staff physicals is reimbursed by the District's health insurance carrier. Other considerations of wellness items for the staff/volunteers would also be used from this line item.

Materials & Services Detailed Descriptions (Page 4)

Line 1, Administration:

This line item includes expenses for advertising, copier machine contract, professional memberships, office equipment and supply purchases, and professional reference materials. Budget amount is estimated from prior year's actuals and expected costs increases. A detailed budget is included as **Attachment A**.

Line 2, Building Maintenance, Grounds & Supplies:

This line item includes expenses for station maintenance projects, cleaning supplies, paper products, and consumable kitchen supplies for meetings and hearings. The budget amount has increased and we will be anticipating minor repairs to the building and grounds since the building is over ten years old.

Line 3, Department Services:

This line item includes expenses for District sponsored events, annual appreciation banquet, and supplies for the emergency address sign program and Fire Med program. The budgeted amount has decreased from last fiscal year's figures.

Line 4, Dispatch Services:

This line item includes expenses for Dispatch services received from Deschutes County 911. The two primary expenses are the annual user fee and technology support fee. The budget amount is estimated from prior year actuals and Deschutes County 911 reports expected costs due to the upgrades of services to the District. A detailed program budget is included as **Attachment C**.

Line 5, EMS Operations:

This line item includes the following EMS Program expenses: ambulance billing charges/fees, ambulance licensing fees, EMT and Paramedic licensing fees, fees/dues to EMS organizations, medical director annual fee, and consumable supplies for EMS operations. The budget amount is estimated from prior year actuals and an increase due the cost of relicensing all our EMS personnel, as well as an increase in ambulance billing fees as of July 1st. A detailed program budget is included as **Attachment D**.

Line 6, Fire Suppression/Operations:

This line item includes the following Fire Operations Program expenses: personal protective equipment for structural and wildland firefighting, annual ladder testing, annual fire extinguisher testing, annual self-contained breathing apparatus (SCBA) testing, equipment replacement schedule costs, and consumable supplies. The budget amount is estimated on current costs. This line item has increased slightly due to the needs of PPE Drying Equipment, tool mounting and contingency equipment repairs. A detailed program budget is included as **Attachment E**.

Line 7, Fuel:

This line item is for the purchase of fuel for apparatus and equipment. The budget amount is estimated from our current fiscal year figures.

Line 8, Insurance:

This line item includes insurance costs for apparatus, equipment, station, and liability coverage for the District. This line item does not include insurance related to workers compensation. The budget amount is estimated from annual insurance quotes from Special Districts Insurance Services (SDIS).

Line 9, Prevention:

This line item includes funds for purchase of supplies for public education and prevention at District events.

Line 10, Professional Services:

This line item includes expenses for payroll services, auditor costs, bond administrative fees, computer services, credit card fees, employee assistance program, election fees, and legal retainer and use costs. The budget amount is estimated from prior year's actuals and projected increase in cost for legal, auditing services, accounting software and payroll services. A detailed budget is included as **Attachment B**.

Line 11, Radios/Communications:

This line item includes expenses for the purchase and maintenance of two-way radio communications equipment. The budget amount is estimated on projected costs and the line item has been decreased from last fiscal year. A detailed program budget is included as **Attachment F**.

Line 12, Rope Rescue Operations:

This line item includes the following expenses Rope Rescue Operations Program expenses: purchase of equipment, consumable supplies, and small equipment upgrades. The budget amount is estimated from prior year's actuals and projected costs.

Line 13, Training:

This line item includes the following expenses for the Training Program: registration costs for outside training conferences, local academy costs, and the learning management system. The

budget amount is estimated on projected costs for out of area conferences and workshops for this fiscal year. A detailed program budget is included as **Attachment G**.

Line 14, Travel:

This line item includes the following expenses for the Training Program: estimated costs for travel, mileage, lodging, and meals for members attending out of area trainings.

Line 15, Tuition Reimbursement:

This line item includes tuition reimbursement costs for Student Volunteers attending college classes. The budget amount is based on six (6) Student Volunteers that receive a maximum of \$1,750 per term in college tuition/fee reimbursement.

Line 16, Uniforms:

The amount budgeted is estimated to be the same amount as last fiscal year. A detailed program budget is included as **Attachment H**.

Line 17, Utilities:

This line item includes expenses for utility costs for the District. The budget amount is based on prior year's actuals and projected increases in electric and water costs.

Line 18, Vehicle/Equipment Maintenance:

This line item includes expenses for maintenance of vehicles and equipment and consumable supplies for vehicles and equipment.

Line 19, Volunteer Incentive Program:

This line item includes funds for Volunteer Incentives. This includes the Length of Service Award Program (LOSAP) for volunteer personnel. This line item also includes the cell phone reimbursement for volunteers. Once a volunteer has completed either their Firefighter I, Wildland Academy or their EMT they are eligible for a \$30/mo. reimbursement towards their cell phone usage. A detailed program can be found in **Attachment I**.

Line 20, Wellness Program:

This line item includes the following costs for the Wellness Program: NFPA physicals for volunteers and funds costs not covered by insurance for employee NFPA physicals. The budget amount is estimated on known costs of NFPA physical through a local provider for half of the volunteer staff and for known cost gaps for insurance paid NFPA physicals.

Line 21, SAFER Grant Expenditures:

This line item is the award of the SAFER grant in 2017/2018. Items includes are volunteer training, and physicals for new volunteers.

DEBT SERVICE DETAILED

Requirements Description (Page 6 of Budget Document)

Line 1, Financing: Annual payment for the new ambulance.

CAPITAL RESERVE FUND

This includes anticipated cash on hand from the carryover of 2019/2020 fiscal year, interest and transfers in from other funds.

Summary of Details, Requirements (Page 7 of Budget Document)

Building/Equipment Reserve Fund Detailed Descriptions

Line 2, Cash on hand:

Estimated funds for beginning of fiscal year 2020/2021.

Line 3, Interest:

Estimated from prior year actuals as compared to fund balance.

Line 4, Transferred IN, from other funds:

Annual transfer to reserve fund, from General Fund, for future expenditures.

Line 5, Grant Funds: This amount is the estimated balance of the DPSST grant funds we were awarded this fiscal year. If other grants are awarded to the District, they will be put in via special Resolution.

Line 10, Apparatus Capital Purchases:

At this time we do not plan on purchasing any apparatus.

Line 11, AFG Regional Radio Grand Expenditures

Our portion of the regional radio grant for replacing all radios has been completed in the 2018/2019 fiscal year.

Line 12, Building Purchases: This amount is the remaining DPSST grant fund money.

Line 30, Reserved for Future Expenditures:

This line item reflects estimated reserves in the fund.

BOND FUND

Summary of Details

This fund is used exclusively to repay bonds used for building of the new Fire Station completed in 2008. Annually the District makes the following two payments: one on principal and two on interest.

Bond Fund Detailed Descriptions (Page 8 of Budget Document)

Line 2, Cash on hand:

Estimated from fiscal year 2019/2020 budget.

Line 3, previously levied taxes estimated to be received

Line 4, Interest:

Estimated on prior year actuals reported in the annual audit.

Line 8, Taxes Estimated to be received:

This line item is calculated on actual payments and a percentage increase for uncollectable rates in both Jefferson and Deschutes Counties.

Line 14, 20, 21 Principal & Interest Payments:

Includes money for payment due 7/1/2021, which is start of fiscal year 2020/2021.

Line 30, Total Unappropriated Ending Fund Balance:

Estimate of remaining funds after all payments are made.

Budget Variance
Crooked River Ranch Fire & Rescue
General Fund
For the month ended 31 March 2020
Cash Basis

	March Actual	YTD Actual	Budget	Var USD	Var %
Revenue					
Ambulance Billing	\$18,515.95	\$166,935.62	\$165,000.00	\$1,935.62	1.1731%
Beginning Fund Balance:General/LO Levy Fund	\$0.00	\$328,766.72	\$234,000.00	\$94,766.72	40.4986%
Contractual Income	\$0.00	\$0.00	\$500.00	-\$500.00	-100.0%
Deschutes County: General Fund	\$1,643.23	\$54,819.35	\$52,671.00	\$2,148.35	4.0788%
Deschutes County: Local Option Levy	\$791.67	\$26,520.88	\$24,803.00	\$1,717.88	6.9261%
Emergency Address Signs	\$40.00	\$280.00	\$500.00	-\$220.00	-44.0%
Fire Med	\$1,305.00	\$10,485.00	\$12,600.00	-\$2,115.00	-16.7857%
Interest	\$1,279.86	\$7,614.62	\$5,000.00	\$2,614.62	52.2924%
Jefferson County: General Fund	\$2,451.46	\$573,221.75	\$595,248.00	-\$22,026.25	-3.7003%
Jefferson County: Local Option Levy	\$1,119.53	\$275,984.16	\$277,338.00	-\$1,353.84	-0.4882%
Misc. Income	\$2,070.50	\$10,431.64	\$4,000.00	\$6,431.64	160.791%
Sale of Assets/Apparatus	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	
Training Income	\$0.00	\$0.00	\$500.00	-\$500.00	-100.0%
Grant Revenue					
AFG Grant Revenue	\$51,000.00	\$117,480.24	\$121,818.00	-\$4,337.76	-3.5609%
Grants Funds	\$0.00	\$5,000.00	\$55,922.00	-\$50,922.00	-91.059%
SAFER Grant Revenue	\$0.00	\$38,657.00	\$0.00	\$38,657.00	
VFA Grant Revenue	\$0.00	\$9,530.01	\$10,000.00	-\$469.99	-4.6999%
Total Grant Revenue	\$51,000.00	\$170,667.25	\$187,740.00	-\$17,072.75	-9.1%
Total Revenue	\$90,217.20	\$1,635,726.99	\$1,559,900.00	\$75,826.99	4.861%
Gross Profit	\$90,217.20	\$1,635,726.99	\$1,559,900.00	\$75,826.99	4.861%
Operating Expenses					
General Fund, Transfer Out	\$0.00	\$13,909.09	\$13,909.00	\$0.09	0.0006%
Capital Outlay & Grant Awards					
Capital Outlay & Grant Awards:Building Purchases	\$3,585.82	\$3,585.82	\$0.00	\$3,585.82	
Capital Outlay & Grant Awards:EMS Purchase	\$0.00	\$66,480.24	\$0.00	\$66,480.24	
Capital Outlay & Grant Awards:Fire Purchases	\$51,000.00	\$60,530.01	\$137,909.00	-\$77,378.99	-56.1087%
Capital Outlay & Grant Awards:Training Purchases	\$12,850.00	\$12,850.00	\$0.00	\$12,850.00	
Debt Services & Contingency:Contingency	\$0.00	\$0.00	\$5,000.00	-\$5,000.00	-100.0%
Total Capital Outlay & Grant Awards	\$67,435.82	\$143,446.07	\$142,909.00	\$537.07	0.4%
Materials & Services					
Materials & Services:Administration	\$611.09	\$12,669.72	\$15,520.00	-\$2,850.28	-18.3652%
Materials & Services:Building & Maint.	\$2,600.53	\$14,261.13	\$10,000.00	\$4,261.13	42.6113%
Materials & Services:Department Services	\$506.41	\$1,933.25	\$4,000.00	-\$2,066.75	-51.6688%
Materials & Services:Dispatch Services	\$57,915.60	\$59,755.76	\$63,390.00	-\$3,634.24	-5.7331%
Materials & Services:EMS Operations	\$7,830.43	\$19,867.02	\$29,584.00	-\$9,716.98	-32.8454%

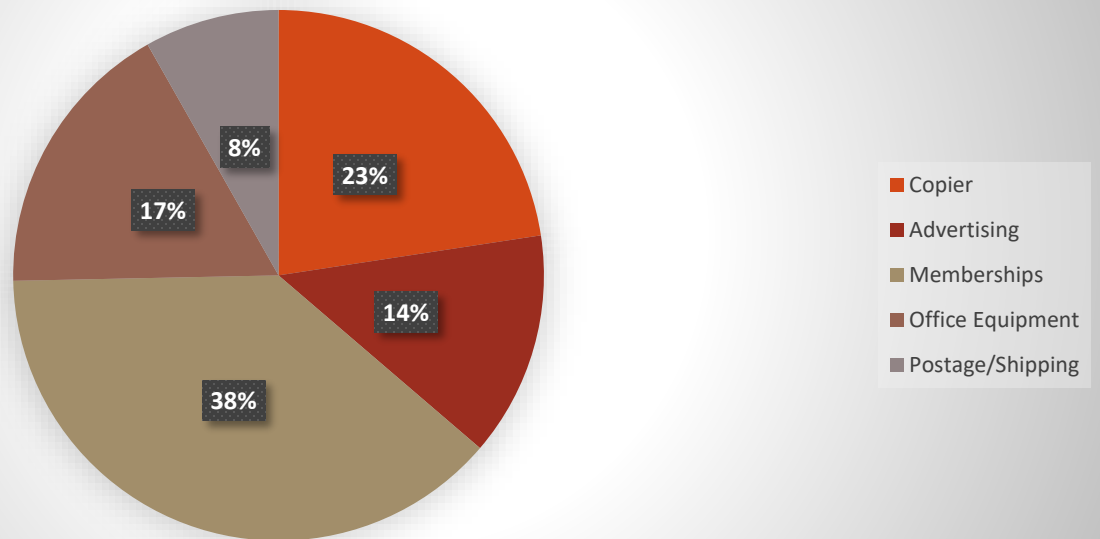
Materials & Services:Fire Suppression	\$881.01	\$11,911.48	\$27,180.00	-\$15,268.52	-56.1756%
Materials & Services:Fuel	\$1,027.02	\$8,787.31	\$12,000.00	-\$3,212.69	-26.7724%
Materials & Services:Insurance	\$0.00	\$29,616.00	\$27,500.00	\$2,116.00	7.6945%
Materials & Services:Prevention	\$0.00	\$780.73	\$1,000.00	-\$219.27	-21.927%
Materials & Services:Professional Services	\$432.59	\$15,142.44	\$22,190.00	-\$7,047.56	-31.7601%
Materials & Services:Radios/Communications	\$0.00	\$1,244.91	\$3,455.00	-\$2,210.09	-63.9679%
Materials & Services:Rope Rescue Operations	\$0.00	\$1,404.75	\$1,500.00	-\$95.25	-6.35%
Materials & Services:SAFER Grant Expenditures	\$0.00	\$4,894.00	\$9,422.00	-\$4,528.00	-48.0577%
Materials & Services:Training	\$0.00	\$6,667.14	\$8,558.00	-\$1,890.86	-22.0946%
Materials & Services:Travel	\$0.00	\$7,631.45	\$12,572.00	-\$4,940.55	-39.298%
Materials & Services:Tuition Reimbursement	\$0.00	\$9,681.49	\$31,500.00	-\$21,818.51	-69.2651%
Materials & Services:Uniforms	\$435.60	\$4,490.96	\$5,713.00	-\$1,222.04	-21.3905%
Materials & Services:Utilities	\$2,305.68	\$16,752.96	\$22,250.00	-\$5,497.04	-24.7058%
Materials & Services:Vehicle/Equipment Maint.	\$53.56	\$22,930.67	\$25,000.00	-\$2,069.33	-8.2773%
Materials & Services:Volunteer Incentives	-\$60.00	\$14,890.00	\$19,000.00	-\$4,110.00	-21.6316%
Materials & Services:Wellness Program	\$0.00	\$3,103.40	\$10,000.00	-\$6,896.60	-68.966%
Total Materials & Services	\$74,539.52	\$268,416.57	\$361,334.00	-\$92,917.43	-25.7%
Personnel Services					
Personnel Services:Administrative Assistant:Overtime	\$0.00	\$621.68	\$1,261.00	-\$639.32	-50.6994%
Personnel Services:Administrative Assistant:Regular Wage	\$2,699.60	\$26,547.43	\$35,973.00	-\$9,425.57	-26.2018%
Personnel Services:Assistant Fire Chief:Salary	\$4,650.00	\$41,662.50	\$57,224.00	-\$15,561.50	-27.194%
Personnel Services:Employee Benefits	\$13,811.42	\$116,403.99	\$174,477.00	-\$58,073.01	-33.284%
Personnel Services:Fire Chief	\$6,715.00	\$60,094.17	\$82,194.00	-\$22,099.83	-26.8874%
Personnel Services:Part-Time Employees	\$312.00	\$18,639.25	\$23,520.00	-\$4,880.75	-20.7515%
Personnel Services:Payroll Taxes	\$2,944.70	\$28,611.53	\$40,461.00	-\$11,849.47	-29.2862%
Personnel Services:PERS	\$9,199.14	\$88,340.18	\$119,051.00	-\$30,710.82	-25.7964%
Personnel Services:Shift Personnel: Regular Wage	\$14,523.77	\$132,756.51	\$180,099.00	-\$47,342.49	-26.2869%
Personnel Services:Shift Personnel:Overtime	\$2,284.92	\$34,116.45	\$43,698.00	-\$9,581.55	-21.9267%
Personnel Services:Student Volunteer Stipends	\$810.00	\$5,670.00	\$7,290.00	-\$1,620.00	-22.2222%
Personnel Services:Volunteer Shift Stipends	\$3,500.00	\$34,200.00	\$36,500.00	-\$2,300.00	-6.3014%
Personnel Services:Workers Comp. & Group Accident	\$0.00	\$15,737.49	\$15,000.00	\$737.49	4.9166%
Total Personnel Services	\$61,450.55	\$603,401.18	\$816,748.00	\$213,346.82	-26.1%
Total Operating Expenses	\$203,425.89	\$1,029,172.91	\$1,334,900.00	\$305,727.09	-22.9026%
Net Income / (Loss) before Tax	\$113,208.69	\$606,554.08	\$225,000.00	\$381,554.08	169.5796%
Net Income	\$113,208.69	\$606,554.08	\$225,000.00	\$381,554.08	169.5796%
Total Comprehensive Income	\$113,208.69	\$606,554.08	\$225,000.00	\$381,554.08	169.5796%

Attachment A – Administration

2020/2021 Fiscal Year

Asset Type	Amount	Notes
Copier Leasing/Use	3,300.	
Advertising	2,000.	
Memberships	5,608.	
Office Equipment/Supplies	2,500.	Includes 4 conference chairs and computer
Postage/Shipping	1,200.	
Total:	\$14,608.	

Administration

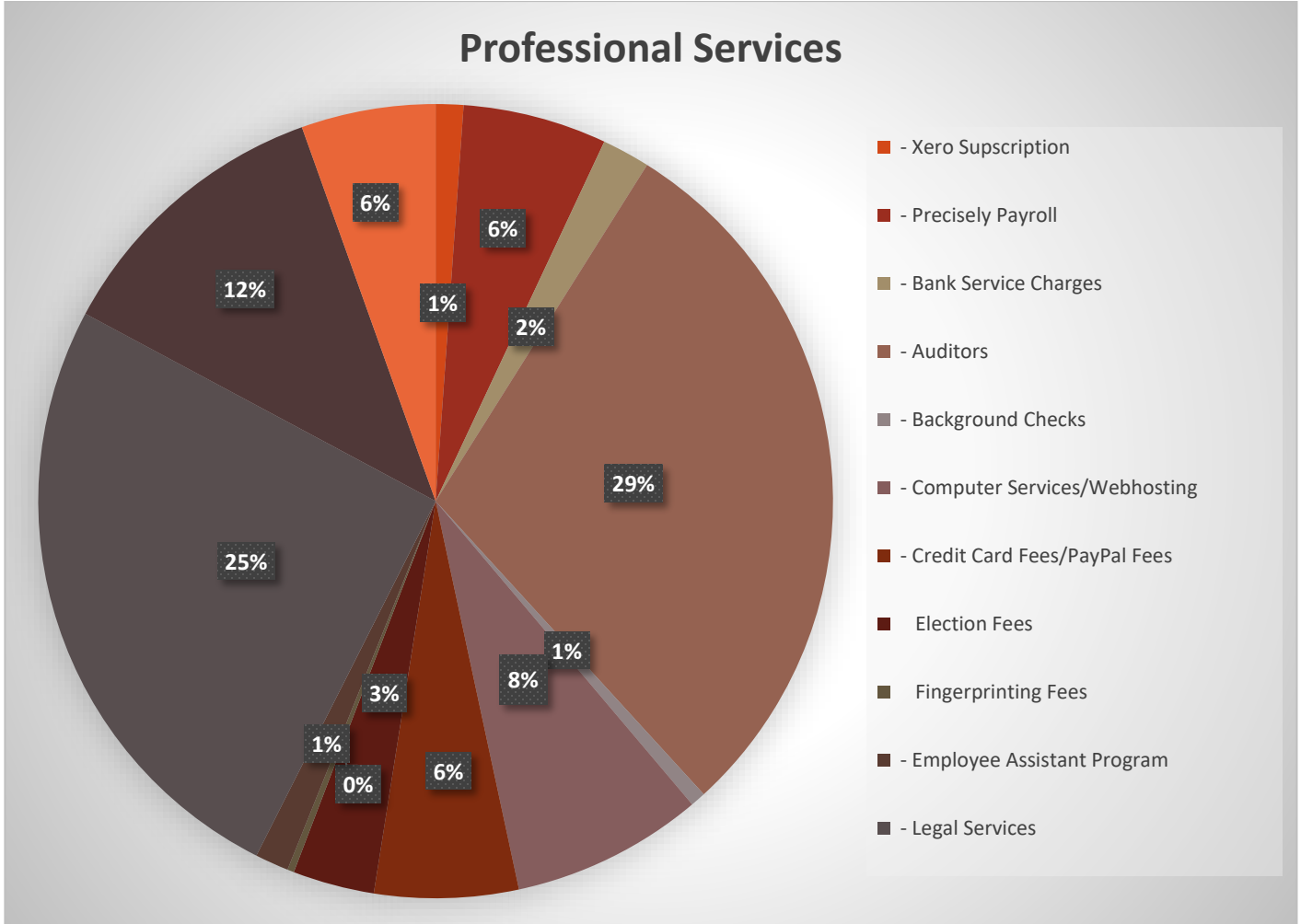


Attachment B – Professional Services

2020/2021 Fiscal Year

Asset Type	Amount	Notes
Xero Subscription	288.	
Precisely Payroll	1500.	
Bank Service Charges	500.	
Auditor Fee	7500.	
Background Checks	158.	
Webhosting/Computer Services	2000.	
Credit Card Fees/PayPal Fees	1500.	
Employee Assistance Program	350.	
Election Fees	850	For May 2021
Fingerprinting Fees	70.	
Legal Services	6500.	Projecting fee increase as of 7/1/2020
Misc. Professional Services	1400.	HR Answers/HRA MERP processing fees, etc.
Lexipol	3,000.	
Total:	\$25,616.	

Professional Services

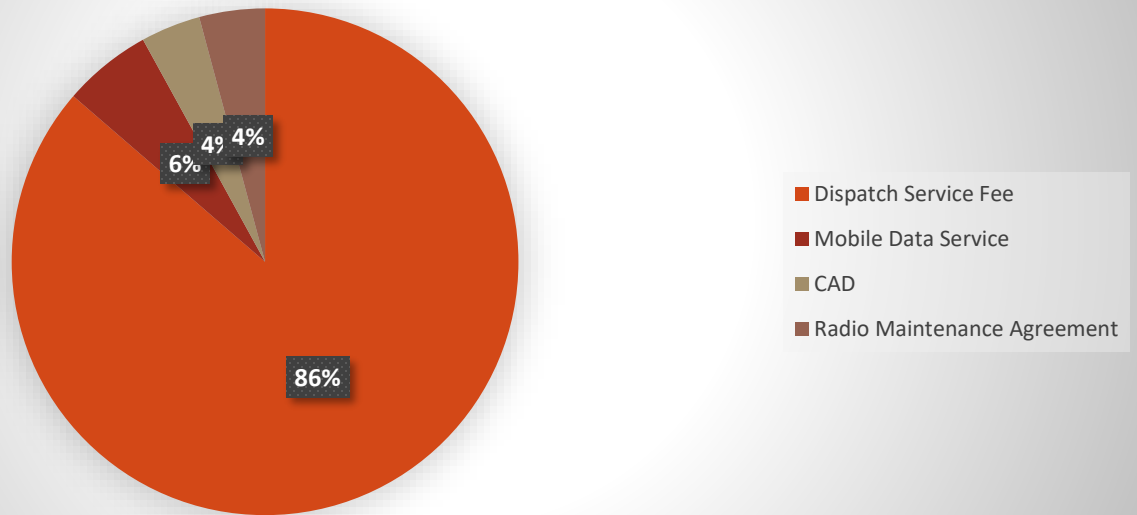


Attachment C – Dispatch Services

2020/2021 Fiscal Year

Asset Type	Amount
Dispatch Service Fee Total	60,109.
Mobile Data Service Total (Includes iPad Maintenance)	3,942.
CAD Total (Includes Annual Licensing Fee)	2,652.
Radio Maintenance Agreement	2,916.
Total:	\$69,619.

Dispatch Services

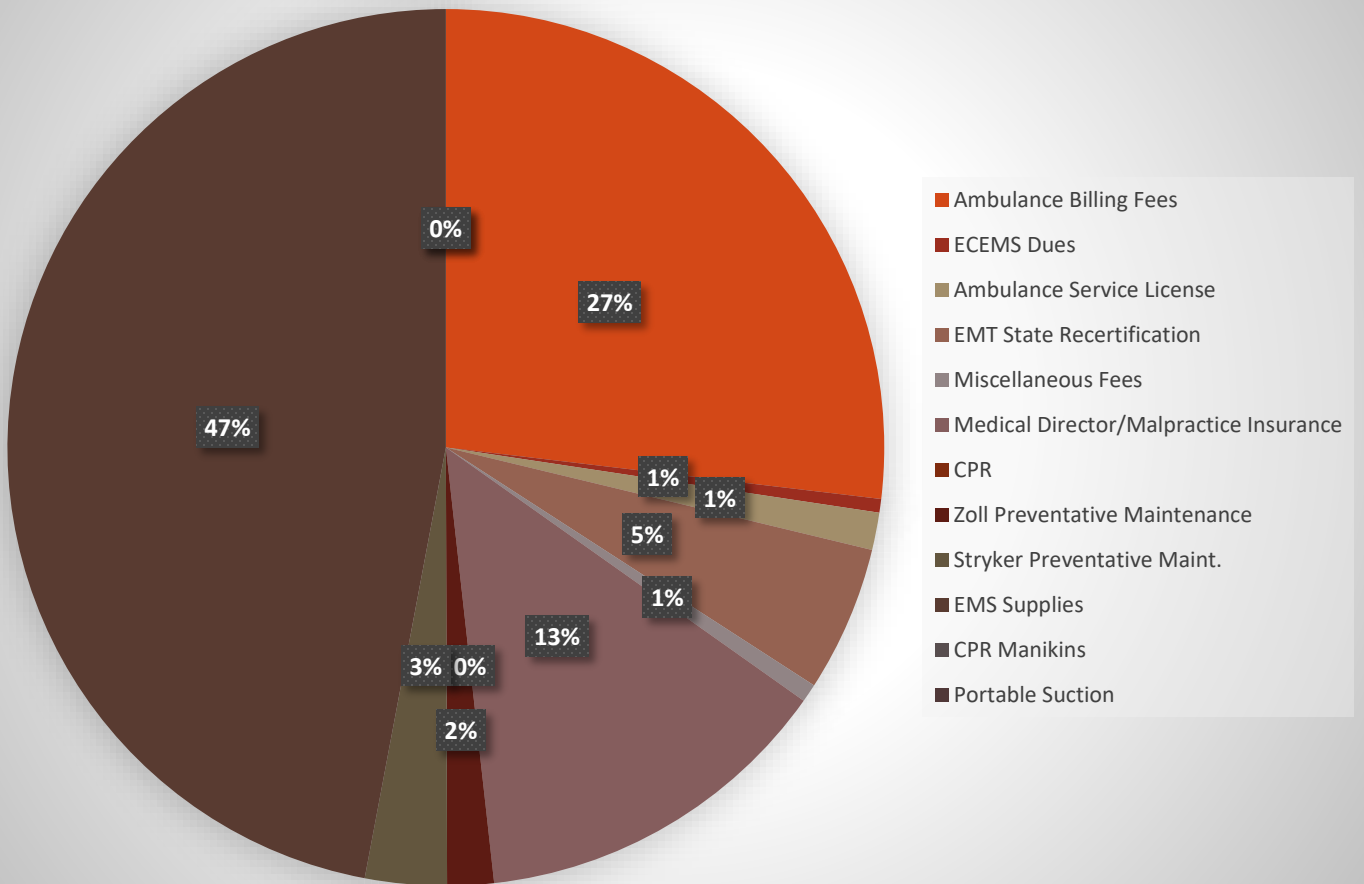


Attachment D – EMS Services

2020/2021 Fiscal Year

Asset Type	Amount
Ambulance Billing Fees/Systems Design West	8000.
ECEMS Dues	150.
Ambulance Service License	410.
EMT State Recertification	1600
Miscellaneous Fees	200.
Medical Director Fee/Malpractice Insurance	4000.
CPR	100.
Zoll Preventative Maintenance	510.
Stryker Preventative Maintenance	896.
EMS Supplies	14,000.
CPR Manikins	-0-
Portable Suction	-0-
Total:	\$29,866.

EMS Services

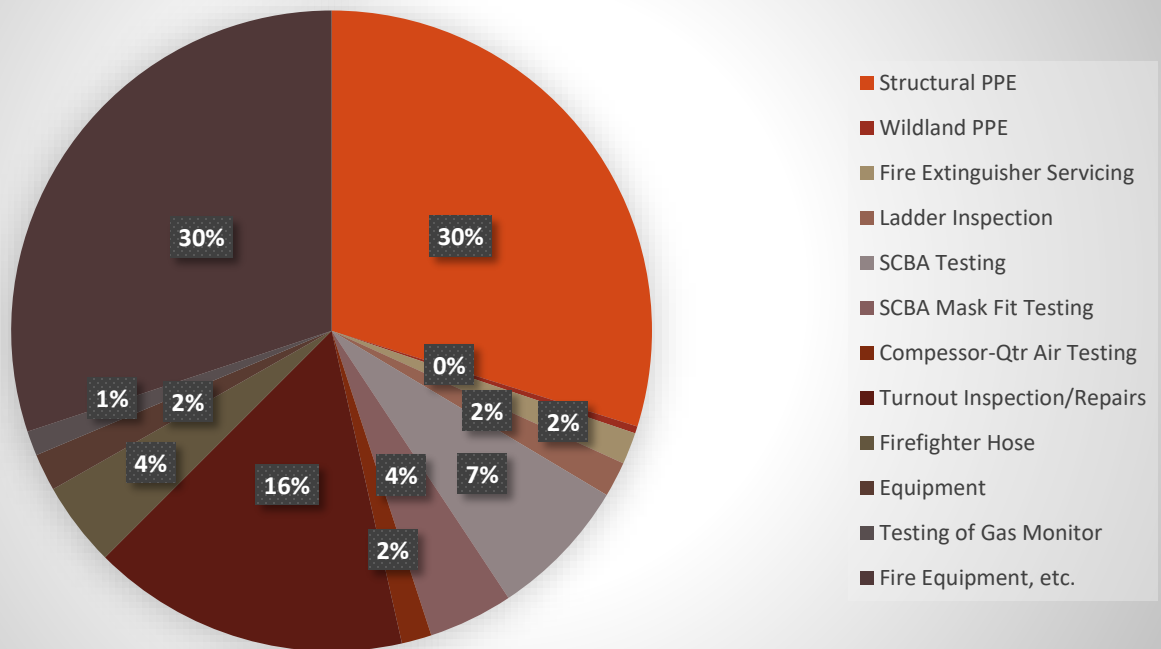


Attachment E – Fire Operations/ Suppression

2020/2021 Fiscal Year

Asset Type	
Structural PPE	8375.
Wildland PPE	100.
Fire Extinguisher Servicing/Annual Maint. (Mandatory)	450.
Ladder Inspection/Annual Maint. (Mandatory)	500.
SCBA Testing – Annual (Mandatory)	2,000.
SCBA Mask Fit Testing – Annual (Mandatory)	1,200.
SCBA Compressor/Fill Station - Annual Servicing (Mandatory) (Under Warranty for first year)	-0-
Compressor –Quarterly Air Testing	425.
Turnout Inspection/Repairs – Annual (Mandatory)	4,500.
Turnout Extractor Servicing	-0-
Firefighting Hose (Structure/Wildland Hose)	1,200.
Equipment (Batteries for SCBA’s/Headlamp’s, Chest Lights)	530.
Testing of Gas Monitor	350.
Fire Equipment (Kestrel, Saw Kits, Structural Nozzle, Nozzle Repair/Mounting, Training Fire Shelters, PPE Drying Equipment, Intake Valve for 521, Tool Mounting, Contingency Equipment/Repairs)	8,450.
Total:	\$28,080.

Fire Operations

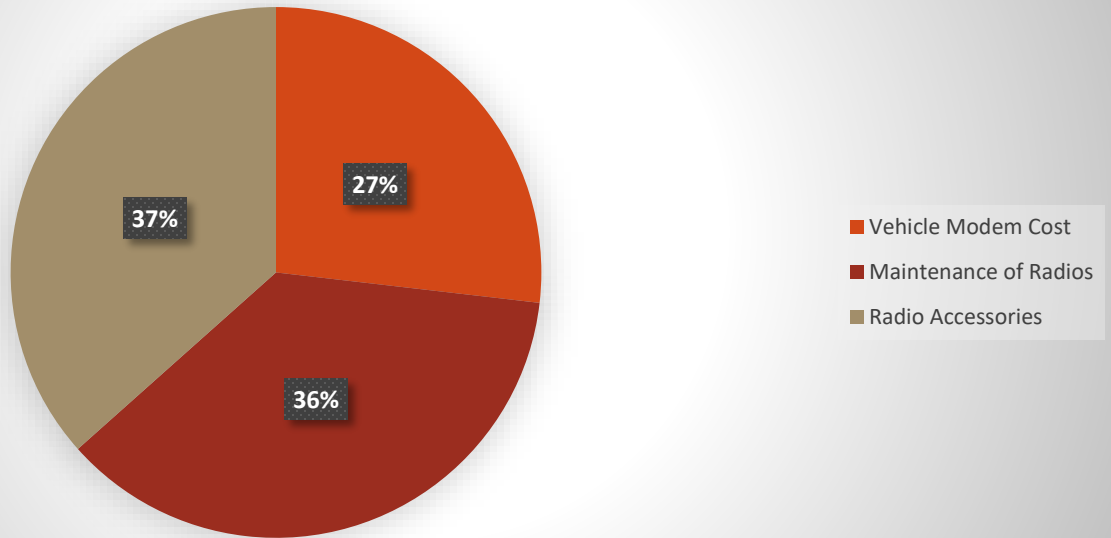


Attachment F – Radios/Communications

2020/2021 Fiscal Year

Asset Type	Amount
Vehicle Modem Purchases	1,100.
Maintenance of Radios	1,500.
Radio Accessories	1,500.
Total:	\$3,000.

Radios/Communication



Attachment G – Training/Travel

2020/2021 Fiscal Year

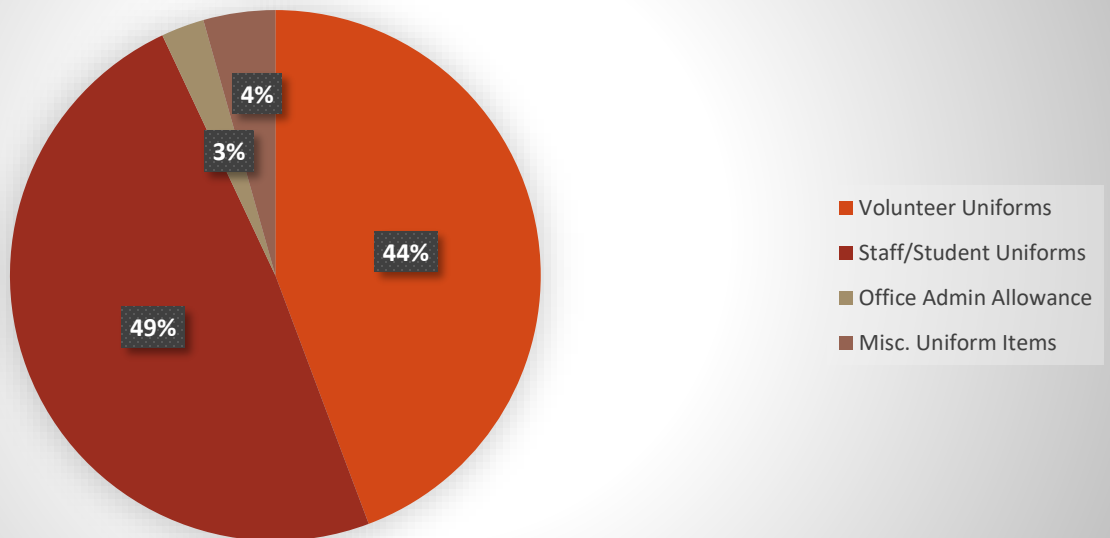
Class Name	Number of Members	Total Tuition	Total Lodging	Total for M & IE	Total Mileage	Total
Oregon EMS Conf. – CO	2	600.	-0-	-0-	-0-	\$600.
OFSOA Fall Conf.- Silverton	1	300.	240.	100.	193.80	\$833.80
OFSOA Spring Conf. - Hood River	1	300.	240.	100.	148.20	\$788.20
OFDDA – Salem	2	400.	720.	300.	171.00	\$1,591.00
Winter Fire School-Salem	4	0	720.	400.	171.00	\$1,291.00
OFCA Round Table-Salem	1	35.	120.	100.	171.00	\$426.00
SDAO Conference – Sunriver	2	460.	-0-	-0-	-0-	\$460.00
Portland Firemanship Conference	1	700.	960.	300.	171.00	\$2,131.00
OEDI-Executive Leadership training – Silverton	1	1599.	-0-	-0-	-0-	\$1,599.00
OFCA – Bend	2	600.	-0-	-0-	-0-	\$600.00
OVFA – Unknown	2	868.	1200.	500.	171.00	\$2,739.00
National Fire Academy - Maryland	2	-0-	-0-	400.	-0-	\$400.00
SDAO – Local Classes	4	300.	-0-	-0-	-0-	\$300.00
Miscellaneous Classes	4	1,000.	1,920.	800.	171.00	\$3,891.00
Training – Other						\$5,000.00
Target Solutions Training Software	30 @ \$89. Ea, plus \$395 annual maintenance fee					\$3,065.00
Honor Guard					\$	-0-
Total		7162.	6120.	3,000.	1,368.	\$ 25,715.00

Attachment H – Uniforms

2020/2021 Fiscal Year

	Amount
Volunteer Uniforms (5 people)	
Pants	95.00
Class B	95.00
Job Shirt	55.00
Coat	152.90
Belt	26.00
Ball Cap	11.00
Name Tag	9.00
Badge	<u>62.00</u>
Total: \$505.90	\$2,529.50
Staff/Student Uniforms (4 people)	
Pants (x 2)	190.00
Class B (x2)	190.00
Job Shirt	55.00
Coat	152.90
Belt	26.00
Ball Cap	11.00
Name Tag	9.00
Badge	<u>62.00</u>
Total: \$695.90	\$2,783.60
Office Admin Yearly Allowance	150.00
Misc. Uniform Items	250.00
Grand Total:	\$5,713.10

Uniforms



Attachment I – Volunteer Incentive Program

2020/2021 Fiscal Year

Asset Type	Amount
Length of Service Award Program (LOSAP)	10,000
Cell Phone Reimbursement	10,800
Total:	\$20,800.

Volunteer Incentive Program

