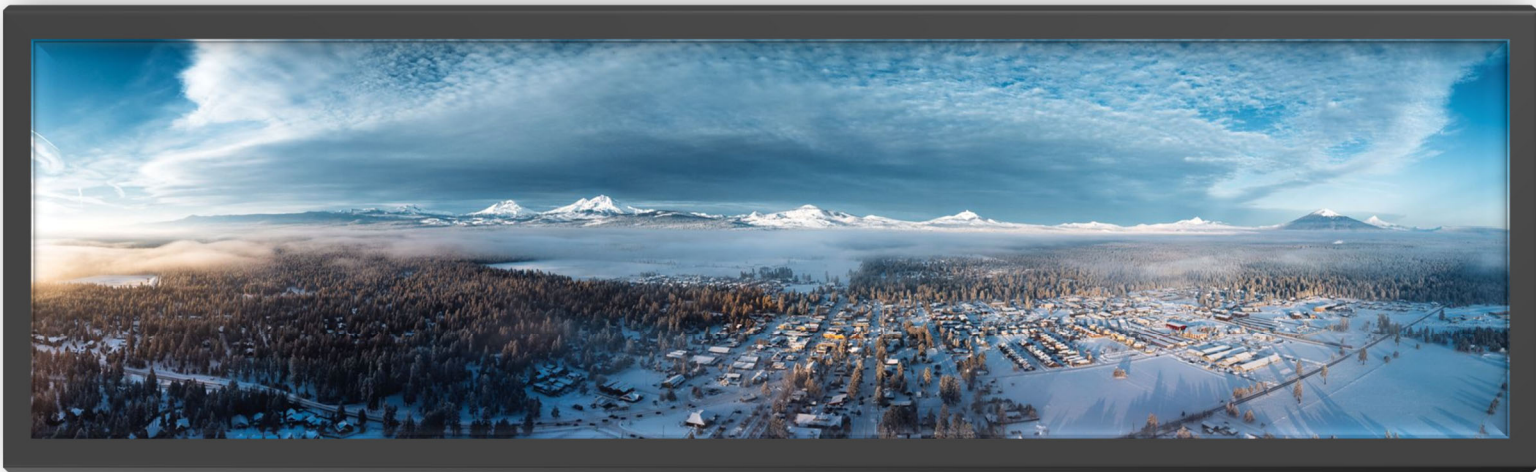


SISTERS-CAMP SHERMAN RURAL FIRE PROTECTION DISTRICT



AERIAL VIEW OF SISTERS, OREGON – PHOTO BY CODY RHEALT

Fiscal Year
2026-2027

Proposed Budget Document

Sisters-Camp Sherman Rural Fire Protection District
301 South Elm Street Sisters, Oregon
Business: 541-549-0771

“Protecting Life and Property through Quality Service”



Table of Contents

INTRODUCTION 3

DISTINGUISHED BUDGET AWARD 4

INTRODUCTION OF MEMBERS 5

MISSION, VISION AND VALUES 7

FIRE STATIONS 8

ORGANIZATIONAL CHART 9

PERSONNEL SUMMARY 10

ABOUT THE DISTRICT 12

TOP TAXPAYERS AND EMPLOYERS IN SISTERS 13

GEOGRAPHICAL MAP 16

POLICIES AND PROCEDURES 17

TRAINING 17

BUDGET MESSAGE 18

BUDGET PROCESS 29

BUDGET CALENDAR 31

BUDGET AND FINANCIAL POLICIES 32

FINANCIAL POLICY OVERVIEW 38

STRATEGIC GOALS AND STRATEGIES 44

FINANCIAL SUMMARY 62

FINANCIAL OVERVIEW – ALL FUNDS 62

GENERAL OPERATING FUND REVENUE 69

 GENERAL OPERATING FUND REVENUE BUDGET DETAIL 73

ADMINISTRATION DEPARTMENT 78

OPERATIONS DEPARTMENT 90

 OPERATIONS DEPARTMENT BUDGET DETAIL 98

MAINTENANCE DEPARTMENT 104

 MAINTENANCE DEPARTMENT BUDGET DETAIL 109

VOLUNTEER DEPARTMENT 114

NON-DEPARTMENTAL 124

 NON-DEPARTMENTAL BUDGET DETAIL 125

RESERVE AND SPECIAL FUNDS 126

 EMPLOYMENT RESERVE FUND BUDGET DETAIL 128

 BUILDING RESERVE FUND BUDGET DETAIL 129

 EQUIPMENT RESERVE FUND BUDGET DETAIL 130

 ASSOCIATION SPECIAL FUND BUDGET DETAIL 132

 DEBT SERVICE FUND BUDGET DETAIL 134

SALARY SCHEDULE 136

ACRONYMS 137

GLOSSARY 141

INTRODUCTION

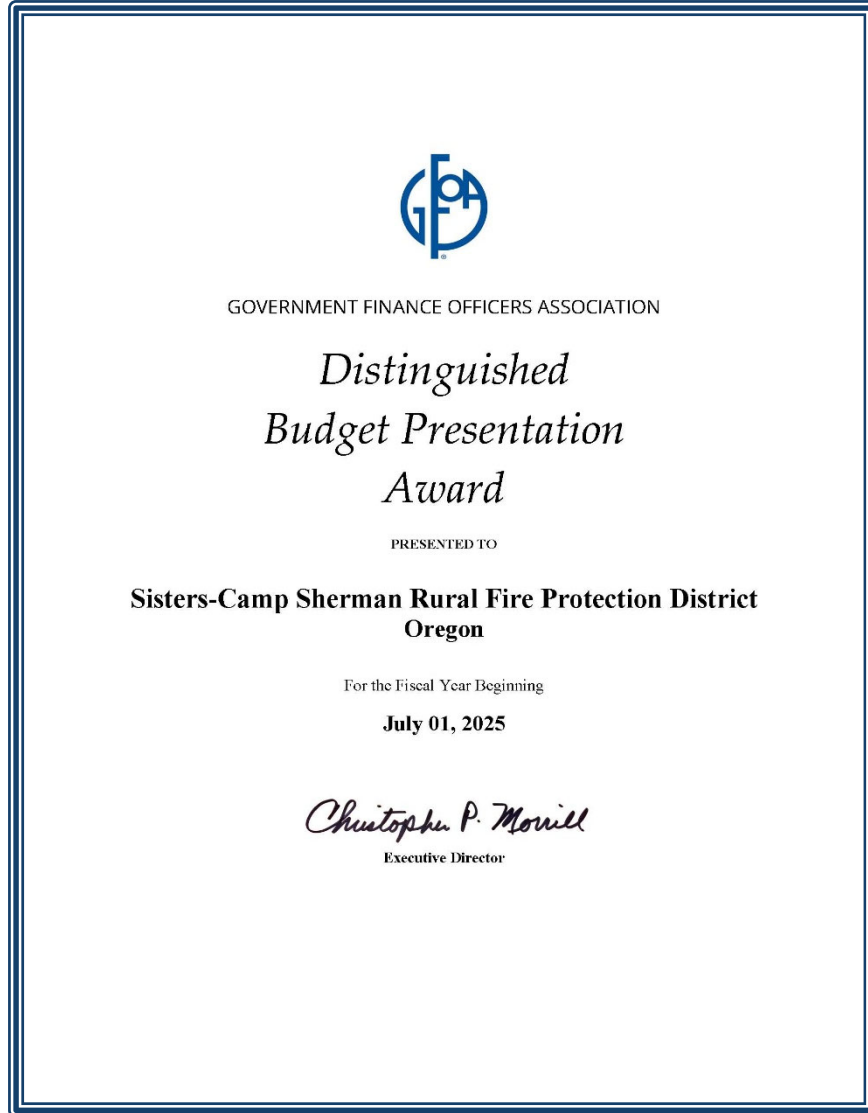
Welcome to the proposed budget of the Sisters-Camp Sherman Rural Fire Protection District for the Fiscal Year 2026-2027 which runs from July 1 through June 30. This budget has been prepared with many hours of staff time and consideration from all staff, as well as a participating board member on the budget team.

We hope you will find this document informative and we invite open budget discussion. The District strives to provide transparency in its finances, and encourages community participation in deciding the priorities of the District.



THE BUDGET COMMITTEE MEETS TO REVIEW AND APPROVE THE PROPOSED BUDGET DOCUMENT.

DISTINGUISHED BUDGET AWARD



Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Sisters-Camp Sherman Rural Fire Protection District, Oregon, for its Annual Budget for the fiscal year beginning July 1, 2025. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, 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 are submitting it to GFOA to determine its eligibility for another award.

INTRODUCTION OF MEMBERS

BOARD OF DIRECTORS

Term Expires

Position 1: Kristie Miller (President)	<i>June 30, 2029</i>
Position 2: Jeffrey Tryens (Secretary)	<i>June 30, 2029</i>
Position 3: Jack McGowan (Vice President)	<i>June 30, 2029</i>
Position 4: Tom Herrmann (Treasurer)	<i>June 30, 2027</i>
Position 5: Craig Matthews (Director)	<i>June 30, 2027</i>

The Board of Directors is comprised of 5 elected community members. Their primary duty is to establish policy for the governance of the District.



**FROM LEFT TO RIGHT:
DIRECTOR MATTHEWS,
MONICA MATTHEWS,
DIRECTOR MCGOWAN AND
DIRECTOR HERRMANN AT
THE ANNUAL DISTRICT
AWARDS BANQUET**

BUDGET COMMITTEE

Term Expires

Eric Miller	<i>June 30, 2026</i>
Daly Haasch	<i>June 30, 2027</i>
Andy Clark	<i>June 30, 2028</i>
Joel Palanuk	<i>June 30, 2026</i>
Molly Zarnick	<i>June 30, 2027</i>

The Budget Committee comprises the Board of Directors and (5) citizen volunteers appointed by the Board.

DISTRICT ADMINISTRATIVE STAFF

Tony Prior, Fire Chief	Serving Since 2024
Deputy Chief of Operations	Vacant
Cody Meredith, Battalion Chief/Training Officer	Serving Since 2012
Jeff Puller, Fire Marshal	Serving Since 2023
Julie Spor, Finance Manager	Serving Since 2003
Angela Linker, Administrative Assistant	Serving Since 2023
Jasmine Yescas, Office Assistant	Serving Since 2025



**CHIEF MEREDITH PRESENTS THE 2025 PARTNERSHIP AWARD TO ART DAVIS
FROM DAVIS TOWING**

MISSION, VISION AND VALUES

MISSION STATEMENT

“Protecting life and property through quality service!”

VISION STATEMENT

“Enhancing the well-being of our community through exceptional emergency, prevention and educational services.”

VALUE STATEMENTS

We value:

- Community
- Service
- Excellence
- Wellness
- Respect
- Stewardship
- Compassion
- Integrity
- Innovation
- Inclusiveness
- Collaboration



CREWS POSE WITH SCHOOL CHILDREN AT 2025 FIREBUSTERS EVENT

FIRE STATIONS

Sisters-Camp Sherman Fire District operates out of three fire stations strategically located throughout the Fire District.



STATION 701 – MAIN FIRE STATION & ADMINISTRATION OFFICE

301 South Elm Street – Sisters, Oregon



Stations 701 and 703 had emergency backup generators installed in 2025-2026. Station 704 will have an emergency backup generator installed in 2026-2027.



STATION 703 – WHYCHUS CANYON ESTATES

17233 Buffalo Drive – Sisters, Oregon



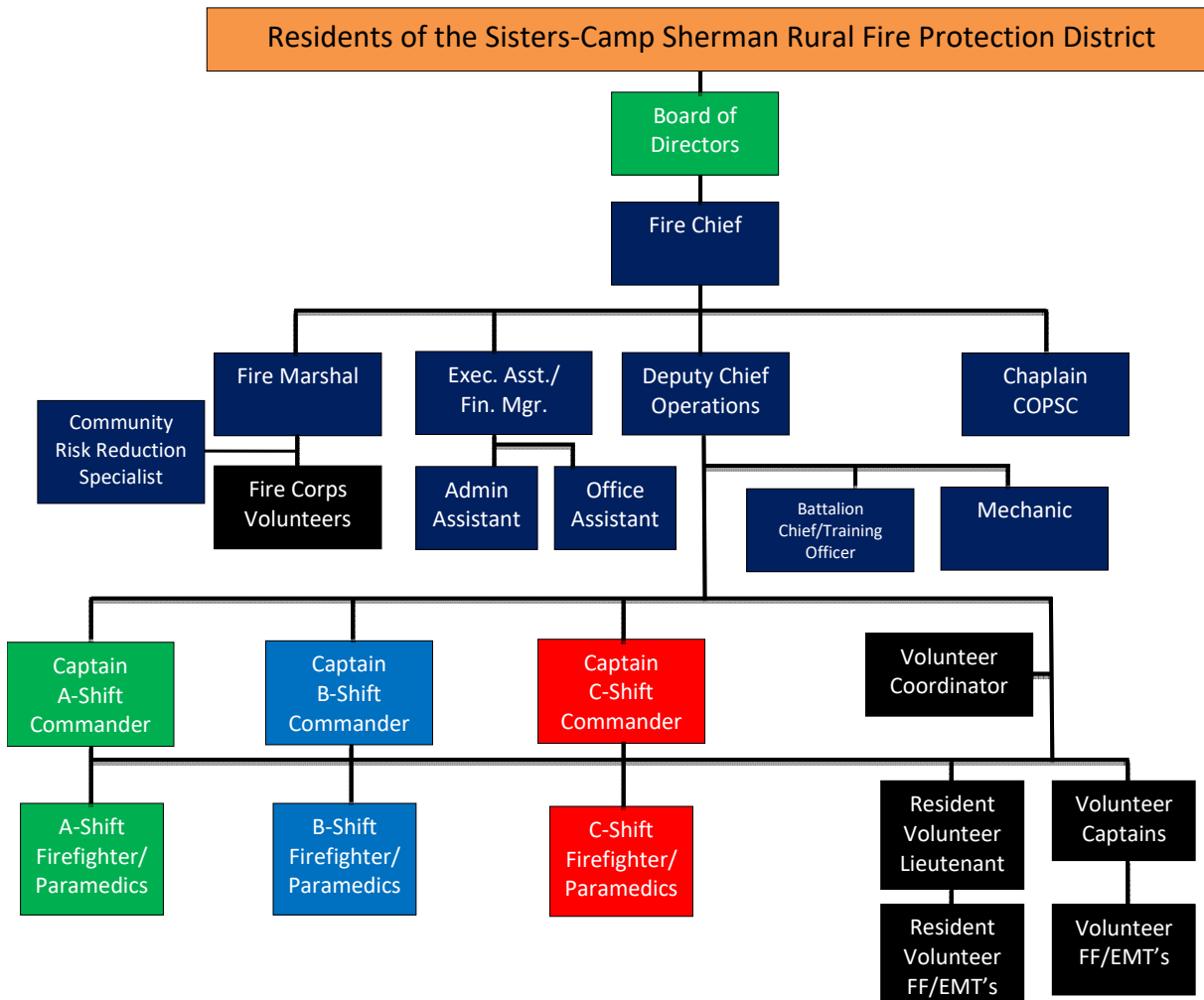
STATION 704 – CAMP SHERMAN

13033 SW FS Road 1419 – Camp Sherman, Oregon

ORGANIZATIONAL CHART

Our organizational structure is designed to support the efficient delivery of high-quality services while advancing the strategic goals of the district. By maintaining a clear chain of command, defined roles and responsibilities, and specialized divisions such as operations, EMS, administration, and support services, we ensure that resources are allocated effectively and that staff are empowered to make informed decisions within their areas of expertise.

This structure enhances communication, accountability, and collaboration across all levels of the organization. It enables rapid response to community needs, supports ongoing training and development, and allows leadership to align staffing and operations with budget priorities and long-term planning. Ultimately, our structure fosters operational readiness, fiscal responsibility, and the consistent achievement of service delivery goals.



PERSONNEL SUMMARY

PAID PERSONNEL BY DEPARTMENT

	Actual 2021/22	Actual 2022/23	Actual 2023/24	Actual 2024/25	Budget 2025/26	Budget 2026/27
Administration						
Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00
Fire Marshal	0.50	0.50	0.50	0.70	1.00	1.00
Wildfire & Community Risk Specialist	0.00	0.00	0.00	1.00	1.00	1.00
Finance Manager	1.00	1.00	1.00	1.00	1.00	1.00
Part-Time - Administrative Assistant	0.00	0.00	0.00	0.50	0.50	0.50
Office Assistant	0.30	0.30	0.50	0.50	0.50	1.00
Operations						
Deputy Chief of Operations	1.00	1.00	1.00	1.00	1.00	1.00
Battalion Chief/Training Officer	0.00	0.00	0.00	0.00	1.00	1.00
OSFM Enhanced Staffing	0.00	0.00	2.48	1.37	0.37	0.50
Levy Funded Enhanced Staffing	0.00	0.00	0.00	0.00	0.00	0.50
Shift Commanders	3.00	3.00	3.00	3.00	3.00	3.00
Firefighter/Paramedics	6.00	6.00	6.00	6.00	6.00	6.00
Levy Funded Firefighter/Paramedics	0.00	0.00	0.00	0.00	0.00	3.00
Maintenance						
Levy Funded Mechanic	0.25	0.25	0.25	0.25	0.25	1.00
Part-Time - Cleaning Staff	0.10	0.10	0.10	0.10	0.10	0.00
Part-Time - General Maintenance	0.40	0.40	0.00	0.00	0.00	0.00
Volunteers						
Recruitment & Retention Coordinator	1.00	1.00	0.00	0.00	0.00	0.00
Part-Time Volunteer Coordinator – Ops	0.02	0.02	0.02	0.02	0.02	0.02
Part-Time Volunteer Coordinator – Fire Corps	0.00	0.00	0.02	0.02	0.02	0.02
Board Members	0.03	0.03	0.03	0.03	0.03	0.03
	14.60	14.60	15.42	16.49	16.79	21.57

SUMMARY OF PERSONNEL CHANGES:

The Fire Marshal position (formerly Fire Safety Manager) was expanded to full-time in FY 2025/26 to better support the District’s fire prevention and life safety objectives. Additionally, staffing within the Operations Department was reduced by one FTE in FY 2025/26, as this position was reallocated to support the establishment of the Battalion Chief/Training Officer role.

For FY 2026/27, the Board of Directors has voted to place a local option levy on the May 19, 2026 ballot. This proposed levy is intended to maintain and enhance emergency services in response to increasing service demands, ongoing staffing challenges, and rising operational costs. District voters will determine whether to approve or reject the measure in the May vote-by-mail election.

As a result, the personnel structure outlined in this budget reflects two potential scenarios:

If the levy is approved, the District will implement the following staffing enhancements:

- Addition of three full-time Firefighter/Paramedics (one per shift) to improve emergency response capacity
- Transition of the grant-funded Firefighter/EMT/Community Risk Specialist to a levy-funded, full-time position, renamed Wildfire & Community Risk Specialist
- Implementation of seasonal wildfire staffing, consisting of two personnel per shift for 12 hours per day during peak summer months
- Conversion of the part-time Mechanic position to full-time
- Conversion of the part-time Office Assistant position to full-time

If the levy is not approved, the District will not move forward with the proposed levy-funded positions. The Mechanic and Office Assistant positions will remain at their current part-time levels, and no additional staffing enhancements will be implemented.



PICTURED: MARK COOLEY (WITH WIFE CHLOE) WAS SWORN IN AS A FULL-TIME FIREFIGHTER/PARAMEDIC IN JUNE 2025.

ABOUT THE DISTRICT

Sisters-Camp Sherman Rural Fire Protection District (The District) operates under Oregon Revised Statutes Chapter 478 as a separate municipal corporation. It is managed by a Board of Directors composed of a president, vice president, secretary/treasurer, and two directors. The board employs the fire chief to manage the day-to-day operations of the District.

The Sisters Fire Department was formed on May 10, 1937. In 1989, the Camp Sherman Fire District and the Sisters Fire Department merged into one organization to become the “Sisters – Camp Sherman Rural Fire Protection District”. The District is a premier provider of emergency services in northwest Deschutes County, Oregon – protecting residents and businesses along the Highways 20 and 126 corridors and forest recreation areas of Sisters and Camp Sherman which is located in southwest Jefferson County.

The District provides firefighting, emergency medical services, vehicle extrication, and specialized rescue and fire prevention services to a 55 square mile area including the City of Sisters and the Camp Sherman community from three fire stations. In addition, District personnel provide emergency medical services that include basic and advanced life support and medical transport services to an area of over 800 square miles.

The District currently maintains a fleet of four fire engines, three ambulances, three light and two heavy brush engines, three water tenders, four command vehicles, and three support vehicles.

The District currently has 17 non-temporary employees including six firefighter/paramedics, three shift commander/paramedics, one firefighter/EMT/community risk specialist, a battalion chief/training officer, deputy chief, a fire chief, a fire marshal, a finance manager/executive assistant, an administrative assistant, an office assistant, and a mechanic. The District relies heavily on its volunteers including fire/EMS volunteers (40) resident volunteers (6) and Fire Corps volunteers (51).

**TREES IN SISTERS – PHOTO BY
CODY RHEALT**



TOP TAXPAYERS AND EMPLOYERS IN SISTERS



SISTERS SCHOOL DISTRICT – PHOTO BY CODY RHEAULT



SISTERS COFFEE COMPANY



SISTERS BAKERY



ROTH HOME



SISTERS ATHLETIC CLUB

TOP 10 TAXPAYERS IN SISTERS

Source: Deschutes County Assessor's Office

1. 411 E Carpenter LLC
2. Bend-Third LLC Et Al
3. Willitts LLC
4. Ponderosa Lodge Inc
5. Penn Street LLC
6. Sunset Meadows LLC
7. Oxbow Flats LLC
8. McKenzie Meadows Apartments LLC
9. Mt. Hood Sisters LLC
10. High Country Development LLC

TOP 5 EMPLOYERS IN SISTERS

Source: EDCO 2025 Sisters OR Largest Private & Public

1. Sisters School District
2. Sisters Coffee Company
3. Sisters Bakery
4. Roth Home
5. Sisters Athletic Club

POPULATION AND DEMOGRAPHICS

The District serves two communities (Sisters and Camp Sherman) as well as adjacent rural areas with a combined population of approximately 7,000 permanent residents. Along with the resident population, the area is recognized nationally as a tourist destination and the City of Sisters hosts numerous statewide, regional, and multi-national events that draw as many as 10,000 tourists at a given time. Sisters population has grown by 25% between 2020-2025. *Source Portland State University (<https://www.pdx.edu/population-research/population-estimate-reports>). The median age in Sisters is 49.6 years. <https://censusreporter.org/profiles/16000US4167950-sisters-or/>*

The estimated labor force in Sisters was 2001 in 2024. Sisters has a total of 367 businesses. In 2024, the leading industries in Sisters were Retail, Accommodation and Food Services, Manufacturing, and Other Services - Repair, Personal Care, Laundry, Religious, etc. <https://www.oregonprospector.com/community-profile.html> The median household income in Sisters is \$79,951. <https://www.edcoinfo.com/communities/sisters>

The town of Sisters takes its name from the iconic Three Sisters Mountains that dominate its western skyline. Each of the three volcanic peaks-North Sister, Middle Sister, and South Sister (renamed Faith, Hope, and Charity in the early 1840's by Methodist Missionaries out of Salem, Oregon) – exceeds 10,000 feet.

Sisters' history closely follows that of the Pacific Northwest. Three miles northeast of Sisters' current location, Camp Polk was established in 1865 as a military post located in traditional Paiute Indian territory. Homesteaders quickly replaced the military after discovering no conflict and soon established ranches, a store, and a post office. In 1888 the post office and about twenty families relocated southwest to what is now the City of Sisters. The next one hundred years were dominated by sheep grazing, cattle ranching, and logging. In May 1923, ten downtown businesses and several residences were lost due to a garage fire. The following year



PHOTO BY CODY RHEAULT

Sisters was
afire
again due
to the Gist
Hotel fire.



Landmark Hotel Sisters built in 1912 now called Sisters Saloon in downtown Sisters, Oregon.



“Half of Pioneer Town Is Leveled by Flames,” was written in The Bend Bulletin. By the 1970s not only was logging in serious decline, but so was the City of Sisters. The leading Sisters resort, Black Butte Ranch, persuaded the

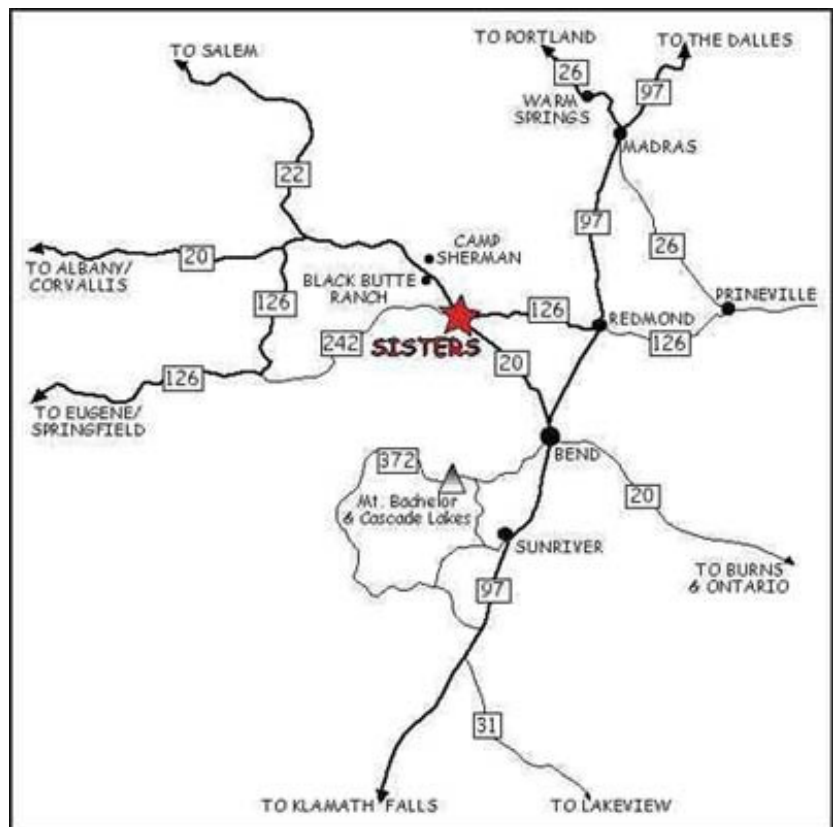
city to revitalize the town by focusing on tourism. Utilizing an 1880's Western building theme inspired by the town's heritage, Sisters was transformed and became an attraction for tourists worldwide.



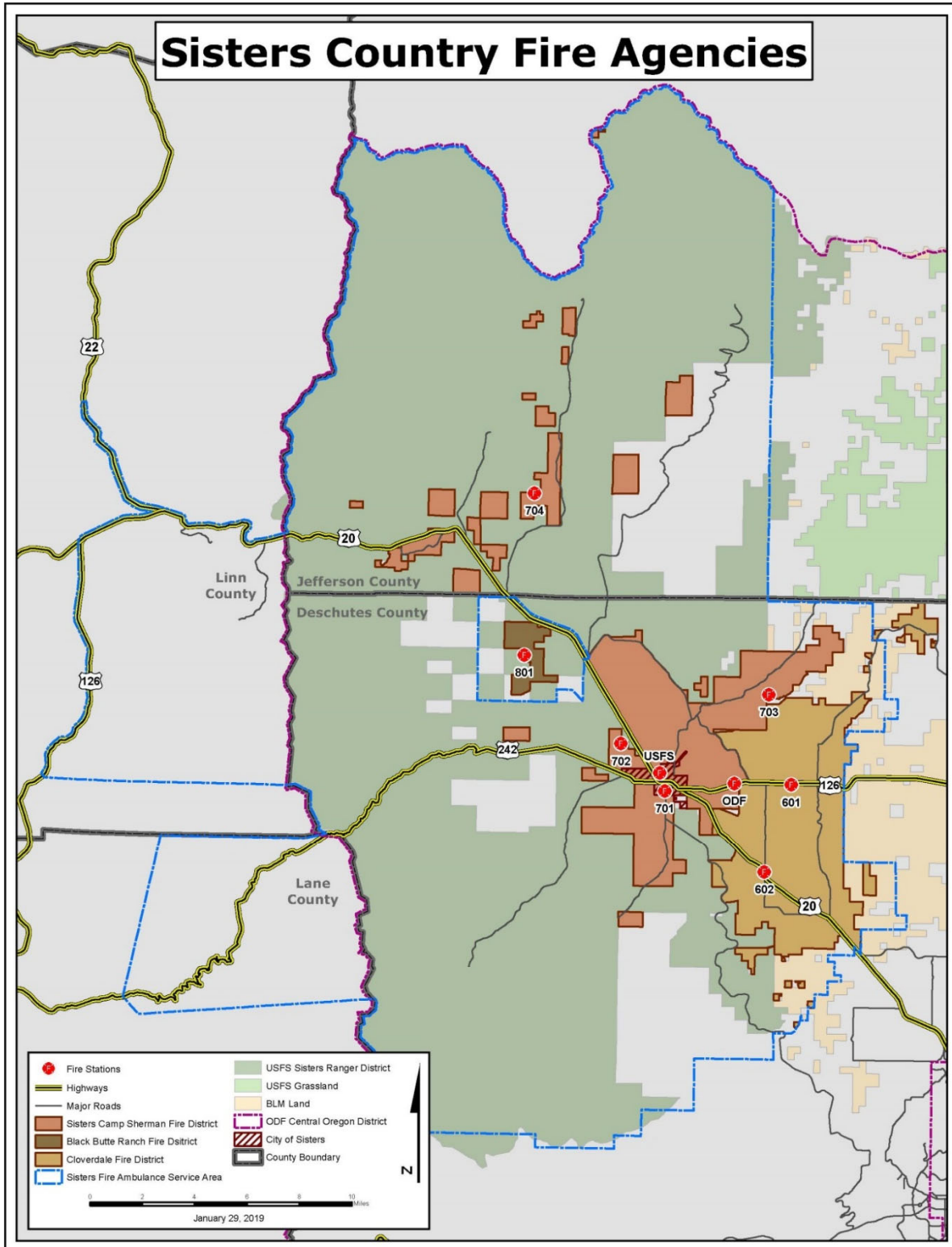
Sisters is a modern western community, known for its charming village setting and western-themed downtown with unique shops, galleries, and restaurants celebrating the spirit of the American West.

The location of the District along State Highways 20, 126, and 242 (the only east-west arterials through Central Oregon), makes the area a prime economic region of the state. The intersection of these major highways near the City of Sisters creates the risk of a major emergency due to the high volume of traffic passing through the District daily. Potential threats range from multi-vehicle accidents, chemical spills, or natural disasters. Though a relatively small department in a rural District, the Sisters-Camp Sherman Fire District must be equipped and prepared to respond to a wide variety of incidents due to this risk.

Sisters-Camp Sherman Fire District is located in Deschutes and Jefferson Counties. The east-west arterial connecting Central Oregon to the west valley passes through the Santiam Pass west of Sisters and includes the popular Hoodoo ski resort. Driving times from an emergency incident to the nearest hospital can total 90 minutes during the winter months.



GEOGRAPHICAL MAP



POLICIES AND PROCEDURES

The District operates under three policy manuals including:

- Board Policies
- Administrative Policies
- Routine Operational Guidelines/Policies

Board policies are established by the Board of Directors and provide direction to the Fire Chief to carry out the day-to-day administration of the District. These policies are reviewed, and as required revised biennially.

Administrative policies are policies established by the Fire Chief and approved by the Board to direct the day-to-day operations of the District.

Routine Operational Guidelines/Policies are established by the Deputy Fire Chief through approval of the Fire Chief to carry out the District’s mission of providing fire and EMS services.

TRAINING

The District’s Fire and Emergency Medical Services (EMS) training is made possible through the cooperation and innovation of our members. A comprehensive training schedule, through Vector Solutions software, has been implemented and allows for continuous monitoring/scheduling of fire and EMS training daily. All mandated training requirements are met including those required under OAR: 259-009-0065, which details maintenance training for all fire service disciplines.

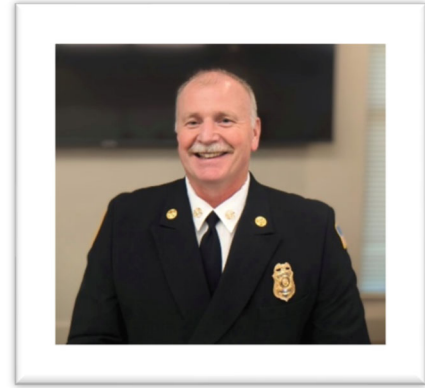
The Training Division focused on strengthening operational readiness, leadership development, and interagency coordination throughout the year. Members participated extensively in regional academy programs, including the Northwest Fire Firefighter II Academy with 11 Sisters-Camp Sherman Fire District participants and the Northwest Fire Apparatus Operator Academy with five District participants. Advanced Life Support personnel also maintained high clinical standards through recertification in ACLS and PALS. In addition, several EMS case review trainings were conducted by District physician advisor Dr. Rosenberg, reinforcing evidence-based decision-making and continuous improvement in patient care. In 2025, District volunteers completed 5,273 training hours, while career staff completed 3,340 hours—representing a 47% increase in volunteer training and a 25% increase in career training compared to 2024. This growth highlights the positive impact of adding a full-time Training Officer in 2025–2026.

BUDGET MESSAGE

May 4, 2026

Budget Committee Members and Citizens:

I am pleased to present the proposed budget for Fiscal Year 2026/27 for the Sisters-Camp Sherman Rural Fire Protection District. An internal budget committee consisting of the administrative staff, career staff, volunteers, and a representative from the Board of Directors worked over the past several months to prepare the budget document. Employees and program managers were encouraged to submit budgetary requests during the preparation of the budget.



FIRE CHIEF TONY PRIOR

The District's Strategic Plan and specific District priorities adopted by the Board of Directors in 2026 have been our guiding framework throughout the budget preparation process. These priorities, rooted in the Strategic Plan's long-term goals and desired outcomes, provided clear direction for identifying funding needs and setting annual objectives. As the internal budget team developed the proposed budget, each decision was made with careful consideration of how financial resources could best support progress toward the Strategic Plan. The team ensured that allocations were strategically targeted to initiatives, programs, and services that directly advance the Board's adopted priorities. This alignment has helped ensure that the budget is not only fiscally responsible but also mission-driven—focused on delivering measurable results and meaningful impact in accordance with the District's overarching vision. Detailed information on the strategic goals is included in the budget document on pages 46-60.

Following this strategic alignment, the District remains committed to ensuring that all resources are used as efficiently and effectively as possible. As part of this effort, the District has formally implemented an Efficiency and Stewardship initiative focused on improving operational effectiveness and maximizing the value of every taxpayer dollar.

Over the past year, firefighters, paramedics, and administrative staff have worked collaboratively to identify opportunities to streamline processes, reduce unnecessary costs, and improve service delivery. These efforts are increasingly important as the District continues to experience rising demand for emergency services, including both fire and medical responses.

This initiative includes a comprehensive review of programs, services, and internal processes with a focus on two primary objectives: identifying measurable cost savings and improving personnel time efficiency. By enhancing how resources are allocated and utilized, the District is better positioned to maintain high service levels while responsibly managing expenditures.

The District's goal is to ensure that every dollar is used wisely while continuing to provide exceptional emergency response, proactive wildfire risk reduction, and high-quality service to the community. The Board of Directors and staff remain committed to being responsible stewards of public funds and maintaining the trust placed in the District by its residents.

Key Economic Factors and Assumptions

The two largest recurring revenue sources that compose the District budget (excluding beginning fund balance) are property taxes and ambulance revenue. Increasing property values and the amount of new construction within the City of Sisters along with continued increasing ambulance transports is expected to provide stable funding through the next fiscal year.

Property taxes in Oregon are limited by the passage of ballot Measure 5 and 50 which created constitutional limits to property tax increases. Property tax increases are normally restricted to 3% annual increases while property taxes for new construction add to the District's budget.

The Beacon Appraisal group publishes a monthly report (The Beacon Report) on real estate sales data utilizing MLS data for Central Oregon Communities. The median home sales price in Sisters was \$672,000 as of March 31, 2026, compared with \$734,000 on March 31, 2025. In March 2026, the Sisters, Oregon housing market saw limited activity, with just eight single-family homes sold. Homes are taking longer to move—averaging 72 days on market—while a five-month inventory suggests a more balanced market with steady but cautious buyer demand.

Assessed values remain stable and new construction activity, with a constitutional permanent tax rate of \$2.7317/\$1,000 of assessed valuation, should provide for stable growth in the future.

The second largest recurring revenue source for the District is ambulance transport revenue. The District maintains an 800 square mile Ambulance Service Area franchise for areas of Western Deschutes County and Jefferson Counties and some of Northeastern Linn County. Patients transported to the hospital by ambulance pay a user fee for the service. Increasing population and tourism results in increasing utilization of the ambulance service.

FISCAL YEAR 2026-27

The proposed operating budget for fiscal year 2026/27 is \$8,627,596. The proposed budget includes a 4.9% increase in taxable assessed value and assumes a 96% tax collection rate.

The personnel services categories include step increases and longevity incentives for non-temporary employees. The Finance Manager conducts a comprehensive salary and benefits analysis every two years, benchmarking the District against comparable fire agencies in Central Oregon. The Board of Directors has established a goal of positioning the District's total compensation at approximately the third-highest level among peer agencies to support recruitment and retention of qualified staff.

Based on the results of this analysis, adjustments have been made to the District's salary schedule to align with this direction.

Five employees are at the top of the salary schedule. Once employees reach the top of the salary schedule, they no longer receive step raises, but will receive cost-of-living adjustments. Employees may also receive longevity incentives depending on their length of service with the District. Seven employees are currently eligible for longevity incentives.

Health insurance premiums increased 10% and dental insurance premiums did not increase for the 2026/27 renewal cycle. The District stayed with the Oregon Fire Chiefs Association (OFCA) group with health coverage plans remaining under Regence and dental plans remaining on MODA.

The District's net pension unfunded actuarial liability (UAL) as a percentage of payroll decreased from 188% as of December 31, 2023, to 95% as of December 31, 2024. The District's PERS liability has been a significant focus over the past seven years, during which several strategies have been implemented to mitigate rate increases and, in some cases, reduce rates. As of the most recent valuation (December 31, 2024), the District's net pension UAL stands at 95% of payroll—an improvement of nearly 50% compared to 2023.

The permanent tax rate levied for Fire District residents in Deschutes and Jefferson Counties continues to be \$2.7317 per thousand of taxable assessed value. The permanent tax rate levied for Fire District residents in Deschutes and Jefferson Counties continues to be \$2.7317 per thousand of taxable assessed value. In addition to the permanent rate, the Board of Directors of the Sisters-Camp Sherman Rural Fire Protection District has voted to place a local option levy on the May 19, 2026 ballot for consideration by District voters.

The proposed levy is intended to provide funding to maintain reliable emergency services in response to increasing service demands, staffing challenges, and rising operational costs. Voters within the District will determine whether the measure is approved through the May 2026 vote-by-mail election. If approved, levy funds would support a range of priorities, including hiring additional full-time firefighter/paramedics, expanding wildfire preparedness and community risk reduction programs, funding seasonal wildfire staffing, adding a full-time mechanic to maintain emergency vehicles, and ensuring reliable emergency response capabilities across the District.

Expenditures

Personnel Services

The proposed operating budget for Fiscal Year 2026/27 is \$8,627,596, including fund transfers. Personnel services account for 47.9% of the total budget, or \$4,131,903, representing a 33.6% increase over the prior year. This increase is largely driven by anticipated staffing changes contingent upon a successful local option levy.

If approved, the District plans to transition the current half-time Office Assistant to a full-time position to provide consistent front office coverage from 8:00 a.m. to 5:00 p.m., Monday through Friday. The Wildfire & Community Risk Specialist position—previously grant-funded within the Operations Department and split between Firefighter/EMT and community risk responsibilities—is expected to transition to a fully levy-funded position within the Administration Department.

The District also plans to add three firefighter/paramedics (one per shift) to the Operations Department. The enhanced staffing line item includes funding for seasonal, part-time wildfire personnel supported by the 2026 Oregon State Fire Marshal's Wildfire Staffing Grant (\$35,000). The District has also designated additional levy funding to supplement OSFM grant funds for seasonal staffing during peak demand periods, supporting operations and implementation of the District's Wildfire Resiliency Plan.

The levy would also support transitioning the current part-time (one day per week) mechanic position to a full-time role within the Maintenance Department to improve preventative maintenance, increase operational readiness, and reduce costly outside repairs.

Currently, the District employs nine full-time career line personnel, along with a Fire Chief, Deputy Chief, Battalion Chief/Training Officer, Fire Marshal, Firefighter/EMT/Community Risk Specialist, and Finance Manager. Part-time staff include an Administrative Assistant, Office Assistant, two Volunteer Coordinators, and a Mechanic. The District has also budgeted for six Fire/EMS Resident Volunteers and is supported by 91 additional volunteers, including firefighters, EMTs, and Fire Corps personnel.

Salary: Salary and benefits for career employees are reviewed by the Board of Directors every two years. The Board reviews comparable salary information with career departments in the Central Oregon region when making salary and benefit decisions. A comprehensive review was completed in 2026. In the odd years, the Board has agreed to a cost-of-living adjustment for employees with a range of 2-5% based on an average of US CPI-U, CPI-W, and Social Security.

Medical Insurance: The District provides a medical insurance plan for its full-time employees. In addition to the medical insurance plan, the District provides a VEBA health reimbursement plan with variable contributions depending on the family status covered by the plan. The District participates in the Oregon Fire Chiefs Association (OFCA) group plan through Special Districts Insurance Services (SDIS). Group health insurance rates increased by ten percent (10%), and dental did not increase this budget year.

PERS: The District participates in the Oregon Public Employees Retirement System (PERS), which provides a defined benefit pension for all full-time employees. Employer contribution rates are actuarially determined based on periodic valuations conducted by PERS' independent actuary.

Over the past several years, the District has taken a proactive approach to reducing its unfunded actuarial liability and stabilizing future rate impacts. In 2019, the Board of Directors authorized the establishment of a PERS side account and made an initial deposit of \$1.2 million, receiving a

25% (\$300,000) match through the State’s Employer Incentive Fund (EIF). In FY 2025/26, the District again participated in the EIF program, contributing an additional \$1.2 million and receiving a second \$300,000 state match. These side account funds are applied toward the District’s unfunded liability and are incorporated into actuarial valuations, reducing employer contribution rates. The most recent deposit reduced rates by 7.76%, while the initial deposit reduced rates by 9.59% for the 2025–2027 rate cycle, resulting in a combined rate reduction of approximately 17.35%.

In addition to establishing the side account, the District joined the State and Local Government Rate Pool (SLGRP), which spreads pension risk across a larger group of public employers and helps mitigate volatility in contribution rates. Upon entry into the pool, the District was assigned a transition liability to ensure equitable participation. The Board prioritized early repayment of this obligation, making incremental payments between FY 2020/21 and FY 2023/24. In August 2024, the District paid off the remaining balance of \$1,443,691, resulting in an estimated 8.72% rate reduction.

Through these combined strategies—side account funding, participation in the EIF program, and early payoff of the transition liability—the District has significantly improved its PERS position and reduced long-term cost pressures.

<u>PERS Side Account Reconciliation</u>	
Balance as of 12/31/2023	\$1,487,356
Administrative Expenses	\$(500)
Amount transferred to Employer Reserves 2022	\$(198,777)
Side Account Earnings 2024	\$79,314
Side Account as of 12/31/2023	\$1,367,394

Materials and Services & Capital Outlay

Materials and services account for 14.9% of the budget, totaling \$1,283,953. Capital outlay represents 0.4% of the budget, with \$38,233 allocated for the fiscal year. As part of its long-range strategic planning, the District maintains a Fleet and Equipment Master Plan, a dynamic document reviewed annually to guide the replacement and maintenance of vehicles and equipment. In September 2024, staff conducted a comprehensive fleet evaluation to assess vehicle condition and reliability and presented recommended updates to the Board of Directors, which were subsequently approved.

Association Special Fund

The Association Special Fund was established in FY 2026/27 to account for the financial activities of the Sisters-Camp Sherman Fire District Association, the organization supporting the District’s members and community outreach efforts. The fund provides a transparent and accountable

mechanism to receive, manage, and track donations while supporting Association programs, including community assistance, scholarships, and member activities, in alignment with District financial policies.

Debt Service

The proposed budget reflects the final year of a 10-year refinanced bond with Columbia Bank, originally issued in 2007 as a 20-year obligation with an interest rate of approximately 4.25%. The bond was refinanced in 2016 at a reduced interest rate of 1.87% and is scheduled to mature on February 1, 2027. For Fiscal Year 2026/27, total debt service payments are budgeted at \$234,301, including \$230,000 in principal and \$4,301 in interest. The outstanding principal balance at the beginning of the fiscal year is \$230,000.

Contingency

The Board of Directors' financial management policy's goal is to maintain sufficient resources in its ending fund balance to meet cash flow needs in the succeeding year. Contingency is calculated at 10% of personnel services, materials and services, and capital outlay. The proposed budget reflects this contingency amount of \$540,409. (Contingency amounts are used in cases outside of normal operating expenditures).

Ending Fund Balance

Budgeted requirements may include an unappropriated ending fund balance. The purpose of the unappropriated ending fund balance is to provide the District with a cash or working capital balance with which to begin the fiscal year following the one for which the budget is being prepared. The Board of Directors has a policy to calculate a proposed ending fund balance to prepare for expenditures before tax revenue receipts in November. This calculation does not include grants and is 5/12 of Personnel Services, 1/4 of Materials & Services, 1/4 of Capital Outlay, less 5/12 ambulance income. Staff has allocated \$1,718,839 for the projected ending fund balance.

Fund Transfers

Staff is proposing to transfer \$914,259 into the reserve funds from the operating fund. Employment reserve fund to receive \$49,837, building reserve fund to receive \$104,922, equipment reserve fund to receive \$708,000, and the association special fund to receive \$51,500.

Significant Budget Items

The Budget Committee should note the following assumptions used in the upcoming budget preparation that may be significant in its overall impact on the District.

- **Property Taxes – Local Option Levy**

The District has budgeted for potential revenue from a May 2026 Local Option Levy. If approved, the levy will fund three additional firefighter/paramedics (one per shift), one full-time Wildfire and Community Risk Specialist, one full-time mechanic, and seasonal staffing to support operations and community risk reduction during peak summer months.

- **Ambulance Revenue**

Emergency medical transports have increased 92% over the past ten years. The Board of Directors may implement a revised fee schedule effective July 1, 2026, including a split rate for in-district (taxpayers) and out-of-district (non-taxpayers).

- **Ground Emergency Medical Transport (GEMT) Program**

The District continues to receive GEMT funding through both Coordinated Care Organization (CCO) and Fee-for-Service (FFS) programs. Increased FFS transports have resulted in higher reimbursements. Estimated revenue for FY 2026–27 is \$50,000.

- **Interest Income**

Interest earnings are projected to decline in FY 2026–27 due to reduced reserves and decreasing rates in the Local Government Investment Pool (LGIP), currently at approximately 4%.

- **Other Fees for Service**

Revenue includes out-of-district contracts, engine response billing, facility rentals, CPR/first aid classes, and address sign sales. This category varies annually based on service demand.

- **Grant Revenue**

Anticipated grants include Oregon State Fire Marshal (OSFM) Wildfire Staffing (\$35,000), OSFM Engine Program (\$3,500), SDAO Internship Grant, and a City of Sisters Prevention Grant. Grant funding varies year to year.

- **Conflagration Revenue**

Reimbursements for mutual aid deployments totaled \$174,777 in FY 2025–26. Due to uncertainty in future deployments, \$50,000 has been budgeted for FY 2026–27, with a corresponding overtime expenditure.

Personnel and Staffing

- **Administration and Fire & Life Safety Staffing Adjustments**

- Fire Marshal: Full-time with a 20% salary adjustment for market alignment.
- Wildfire & Community Risk Specialist: Transition to full-time position, funded by the proposed levy.
- Finance Manager: Reclassified position with a 20% salary adjustment and 3% longevity incentive.
- Administrative Assistant: Half-time with additional project hours.
- Office Assistant: Transition from half-time to full-time contingent on levy approval.

- **Operations Staffing and Compensation**
 - Proposed hiring of three firefighter/paramedics (levy dependent).
 - Seasonal wildfire staffing to support peak demand (levy dependent).
 - OSFM grant-funded temporary staffing included.
 - Compensation adjustments range from 11%–14% across operations classifications based on salary analysis.
 - **Overtime**
 - Fire overtime is expected to remain stable due to added staffing.
 - Training overtime will increase to support onboarding and certification of new personnel.
-

Employee Benefits and Payroll Costs

- **PERS (Retirement Contributions)**

Budgeted rates: 20.02% (Tier 1/Tier 2), 18.95% (OPSRP Fire), 13.68% (OPSRP General Service), including the 6% employee contribution paid by the District.
 - **Health Insurance**

Health premiums increased 10%; dental remained flat. The District continues to provide 100% employer-paid health coverage for eligible employees.
 - **VEBA**

Medical expense benefit covering both administrative and operations staff.
 - **Deferred Compensation**

Provided in lieu of Social Security for select command staff positions.
-

Operations and Administrative Expenses

- **Contract Services**

Reduced due to lower anticipated GEMT administrative fees following prior-year reconciliations.
 - **Legal Fees**

Decreased, reflecting no expected major legal expenditures.
 - **Insurance**

Increased by 12% across property, liability, and crime coverage.
 - **Dues and Subscriptions**

Increased due to higher SDAO dues, software costs, and document management services.
 - **Travel and Training**

Increased to support required training, certifications, and professional development for staff.
-

Operations Equipment and Supplies

- **Uniforms and Personal Protective Equipment (PPE)**
Increased to support new hires, replacement cycles, and rising equipment costs.
 - **Training and Conferences**
Expanded to meet training demands for new and existing personnel.
 - **Immunizations and Medical Testing**
Includes annual NFPA-compliant physicals for all line staff.
-

Facilities and Fleet

- **Mechanic Position**
Expansion from part-time to full-time contingent on levy approval to reduce reliance on external repair services.
 - **Fuel**
Increased to account for market volatility and rising costs.
 - **Facilities Maintenance (Contract Services)**
Increased for generator servicing, shared well maintenance, station upgrades, and inflationary impacts.
 - **Vehicle Maintenance and Supplies**
External service costs reduced; internal maintenance supplies increased to support in-house mechanic capabilities.
-

Volunteer and Community Programs

- **Volunteer Training and Support**
Includes tuition, books, and required annual physicals for volunteers.
- **Community Programs and Events**
Reduced direct funding, with donations now managed through a separate Association Special Fund.
- **Fire Corps and Public Education**
Expanded programming including Stop the Bleed training, address signage, and community outreach initiatives.

2025-26 History

Total revenue for the District is expected to be about 2.5% higher than budgeted overall this year due to several factors including increased ambulance transports, increased GEMT revenue,

increased general fees for service, increased interest income, increase in donations, and higher than anticipated beginning fund balance. The District responded to two conflagrations during FY 25/26. The District has been reimbursed from the OSFM for the Cram Fire and Flat Fire conflagrations. In addition, the reimbursement for the 2025 Palisades conflagration was reimbursed in FY 25/26.

The Beginning Operating Fund Balance for 2025/26 was \$2,595,468, which was about 1.3% more than projected. This increase was attributable to lower personnel and material costs, increased property tax revenue, and income that exceeded projections.

Ambulance revenue in 2025/26 FY is expected to exceed the budget forecast of \$675,000. Current revenue is \$523,651 as of March 31, 2025. The number of ambulance transports increased (9.3%) over the previous year. Medicare/Medicaid covered transports are the largest portion of what is billed out, and these programs cap what they will reimburse. Total ambulance revenue receivable as of March 31, 2025, was \$246,052. The District assumes a 50% allowance for uncollectible amounts, leaving a net receivable of \$123,026. Most of these are current accounts. Approximately 22.17% of these accounts are older than 60 days as of March 31, 2025.

In August 2025, Governor Tina Kotek invoked the Oregon Emergency Conflagration Act in response to the Flat Fire burning in Jefferson and Deschutes Counties. The incident threatened multiple areas within the Sisters-Camp Sherman Fire District, particularly the Whychus Canyon area northeast of Sisters, as well as portions of the Cloverdale Fire District. Due to the fire's rapid growth potential, the Oregon State Fire Marshal mobilized seventeen task forces and strike teams, along with the Red Incident Management Team, to support local agencies and relieve regional resources.

During the incident, 12 District firefighters—representing both career and volunteer personnel—were deployed as part of the statewide conflagration response, while an additional seven firefighters were assigned to patrol the Whychus Canyon subdivision at the request of the Oregon Department of Forestry. Following the fire, the District's Fire and Life Safety Division worked closely with residents to support recovery and preparedness efforts, including coordinating with Republic Services to provide dumpsters for safe removal of fire-related debris and reduce ongoing hazards.

To boost capacity within the Oregon fire service, the Oregon Office of State Fire Marshal (OSFM) awarded nearly \$6 million in grants to support seasonal firefighting staff during the 2025 wildfire season. Sisters-Camp Sherman Fire District received \$35,000 in grant funding to support staffing. Due to the region's high wildland fire risk, the District supplemented this award with General Fund resources to ensure adequate coverage. As a result, the District added two firefighter/EMTs to each of its three shifts beginning in June 2025, supporting regular career and volunteer staffing during peak demand hours of 8 a.m. to 8 p.m. daily. The District retained this additional staffing through mid-September 2025.

POTENTIAL FOR FUTURE ADVERSE BUDGET IMPACTS

The economic outlook for FY 2026/27 remains generally stable; however, several factors could present challenges to the District's financial position. While property tax revenues are expected to remain steady and emergency medical service demand continues to be strong, rising operational costs—including personnel, healthcare, insurance, and equipment—may outpace revenue growth. Interest earnings are also projected to decline as reserves are utilized and rates soften, reducing a supplemental revenue source that has supported recent budgets.

Additional risks include continued increases in call volume, particularly for emergency medical services, which place ongoing demands on staffing and resources. Inflationary pressures, though moderating, continue to impact fuel, fleet maintenance, and capital equipment costs. Uncertainty in grant funding, GEMT reimbursements, and conflagration activity may also result in revenue variability. Broader economic factors—such as a slowdown in development, shifts in tourism, or changes in state and federal policy—could further affect the District's primary revenue streams.

The District's financial outlook is also dependent on the outcome of the May 19, 2026 Local Option Levy. If the levy is unsuccessful, the District will need to reevaluate its service delivery model, staffing plans, and capital priorities to align with existing revenue limitations. This may require scaling back planned enhancements, identifying operational efficiencies, and reassessing long-term strategic goals to maintain core service levels.

The District will continue its practice of updating a five-year financial forecast twice annually to monitor trends and assess long-term sustainability. The Board of Directors and staff remain committed to proactive financial management, closely evaluating staffing levels, capital needs, and service demands to ensure continued delivery of high-quality emergency services while minimizing financial risk to the community.

Respectfully Submitted,

Anthony Prior

Anthony Prior, Fire Chief
Sisters-Camp Sherman
Rural Fire Protection District

BUDGET PROCESS

The Fire District Board of Directors and management staff value stewardship of public funds. Creating transparency in the budget process provides credibility and trust within the fire District and in the community. Management staff encourage members of the fire District and the public to participate in the budget process. The process for the District begins with the appointment of the budget officer and the approval of the budget calendar. The budget officer for the 2026/27 fiscal year is Fire Chief Tony Prior. The process of appointing the budget officer and approving the budget calendar takes place at a regularly scheduled public meeting of the Board of Directors. All public meetings for the District are advertised in the weekly publication of the *Nugget Newspaper*. In addition, public meeting notices are posted on the District's website.

The internal budget team is comprised of administrative staff including the Fire Chief, Deputy Chief, Finance Manager, and a board member representative as well as other interested staff and volunteers. All staff are invited to participate in this initial process. The proposed budget is created and includes historical data from previous budgets, forecasts from local taxing authorities and insurance carriers, reports from PERS, capital replacement plans, as well as other external factors affecting the District's fiscal environment.

During the initial process, the budget team reviews the status of the District's strategic plan goals and objectives, reviewing which critical tasks have been completed and which ones are outstanding. The team prepares a draft of board priorities for the proposed budget, which is presented to the Board of Directors for approval at a regularly scheduled board meeting. Once the board priorities are approved by the board, the budget team prepares and reviews the proposed budget, linking budget decisions to the identified priorities before presentation to the budget committee. The objective is to create a transparent budget process that will meet the financial needs of the District while meeting the District's vision, mission, and strategic plan.

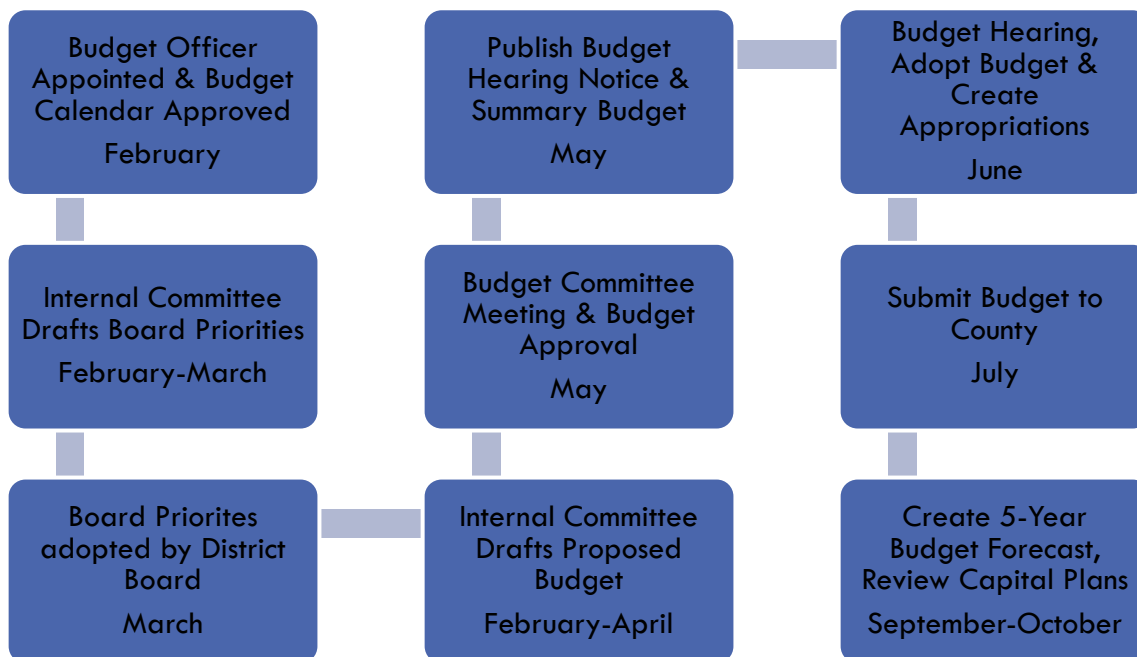
Once the proposed budget has been reviewed and balanced by the internal budget team, it then goes before the budget committee. This committee is made up of the five District board members and five appointed community budget committee members. The budget committee reviews the document, makes any necessary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

If changes in appropriated expenditures become necessary after budget adoption, the District may amend the budget. The Oregon Department of Revenue outlines the method to be used based on the budgetary change needed. If the change involves a new fund or a new appropriation category, a supplemental budget is usually required. A transfer of funds from one fund to the other, or within the same fund may be done by board resolution. The process and preparation of a supplemental budget depend on the size of the change in the adopted expenditures. For this purpose, fund expenditures do not include unappropriated ending fund balance, amounts

reserved for future expenditures, inter-fund transfer, or contingency amounts. If the change will adjust fund expenditures by 10 percent or less, the supplemental budget may be adopted at a regularly scheduled meeting of the Board of Directors. If the change will adjust fund expenditures by more than 10 percent or will create a new fund or a new appropriation category, then a public hearing must be held and public comment taken before the adoption of the supplemental budget. In either case, the budget committee is not required to be involved.

A five-year budget forecast is completed by the Finance Manager twice annually: once after the budget is adopted, and again after the annual audit is completed. The five-year forecast is used by management staff to review trends and potential impacts on future budgets. The forecast assumes a conservative 5% increase in property taxes, a 3% increase in personnel services, a 3% increase in materials and services, and actual debt service scheduled payments. It also includes reserve fund allocations based on the District's apparatus, fire equipment, and EMS equipment replacement schedules and board direction regarding major funding priorities.

A summary of the District's current five-year forecast is included on page 136.



BUDGET CALENDAR

BUDGET CALENDAR FOR FISCAL YEAR 2026/2027

Appoint Budget Officer and Approve Budget Calendar	January 20, 2026
Budget Team Meetings: Goal Setting/Capital Plan Review/Adoption	Jan – April, 2026
Print 1 st Notice of Budget Committee Meeting	April 29, 2026
Deliver Proposed Budget to Committee	May 6, 2026
Print 2 nd Notice of Budget Committee Meeting	May 6, 2026
Budget Committee Meets	May 19, 2026
Budget Committee Meets Again if Needed	May 20, 2026
Publish Notice of Budget Hearing and Summary Budget	May 27, 2026
Budget Hearing	June 16, 2026
Board Meeting to Enact Resolutions to Adopt Budget, Make Appropriations, Impose and Categorize Taxes	June 16, 2026
Post Budget on District Website & Prepare Five-Year Forecast	June 29, 2026
Submit 2 Copies of Tax Certification to Assessors (LB-50)	July 15, 2026
Submit a Copy of the Budget to the County & Update the Five-Year Forecast after Audit Completion	September 30, 2026
Review of Capital Plans after Audit	October 2026

BUDGET AND FINANCIAL POLICIES

Sisters-Camp Sherman RFPD functions under Oregon Revised Statutes, Chapter 478, as a separate municipal corporation and provides many services to the citizens of Sisters, Camp Sherman, and surrounding communities. Services include emergency medical services (EMS) (basic and advanced life support), structure fire suppression, fire prevention, business inspection/code, public education, and wildfire response.

The 2026/2027 fiscal year budget has been prepared after analyzing, evaluating, and justifying requests from all divisions, and represents the requested financial support for all functions of Sisters-Camp Sherman RFPD.

The Board of Directors' resolution adopting the balanced budget and authorizing appropriations for each fund sets the level by which disbursements cannot legally exceed appropriations. The budget will be presented departmentally and legal appropriation control will be identified and adopted by major categories or object classification. There is flexibility in the use of various line items within a major category, so long as the total category appropriation control is maintained.

The District manages its finances in accordance with generally accepted accounting principles (GAAP). During the year, expenditures and revenues are closely monitored to ensure compliance with the adopted budget and state law. Monthly budget comparisons are distributed to management and the Board of Directors. Annually, an audit is performed and filed with the State of Oregon by an independent certified public accountant.

The District strives to prepare its annual budget in a manner that provides readers with an understanding of all facets of the District's operations. The budget is designed to be a policy document, operations guide, financial plan, and communications guide.

Fund Accounting

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

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

Funds are classified into three categories: governmental, proprietary, and fiduciary. Governmental funds are used to account for tax-supported activities. Proprietary funds are used to account for a government's business-type activities supported by fees or charges. Fiduciary

funds are used to account for resources held by the government as a trustee or agent for others and cannot be used to support the government's programs.

The District has appropriated and adopted six funds, all of which are considered "governmental" and include the **General Operating Fund, Employment Reserve Fund, Building Reserve Fund, Equipment Reserve Fund, Association Special Fund, and Debt Service Fund**. The General Operating Fund is also considered a major fund and is used to account for revenues and expenditures needed to run the daily operations of the District. It includes four departments including administration, operations, maintenance, and volunteers, along with non-departmental categories of inter-fund operating transfers, and operating contingency. A major fund is one whose revenues and expenditures are at least ten percent of corresponding totals for all governmental funds and at least five percent of the aggregate amount for all governmental funds for the same item. The General Operating Fund receives the majority of its revenue from property taxes.

The Employment Reserve Fund sets aside funds for unexpected expenses related to hiring, retirements and PERS increases. The Building Reserve Fund is monies set aside for planned, preventative maintenance and unexpected expenses related to the District's buildings and training ground. The Equipment Reserve Fund is monies saved for the replacement of old, outdated fire and ambulance vehicles or other large EMS and fire-related equipment purchases. The Association Special Fund was created to set aside donated funds for providing opportunity for fellowship between Association members and their families; support and enhance fire service traditions through community events, educational programs and activities; and raise funds to support Association activities.

Restricted Reserve Funds

Sisters-Camp Sherman Fire District has set aside three (3) Reserve Funds for unanticipated costs and one (1) Reserve Fund for Debt Service. Maintaining a "restricted reserve" line item in the annual budget is an appropriate way to provide the District with financial liquidity in the event of unanticipated expenses and saving for future large expenditures.



THE ASSOCIATION HOSTED A FAMILY MOVIE NIGHT IN LIEU OF A TUESDAY NIGHT DRILL.

GOVERNMENTAL FUNDS

Funds	Classification	Budget Allocation	Administration	Operations	Maintenance	Volunteers
General	Governmental	Annual	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
General	Major	Annual	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Employment	Governmental	Annual				
Building	Governmental	Annual				
Equipment	Governmental	Annual				
Association	Governmental	Annual				
Debt Service	Governmental	Annual				

Basis of Accounting and Budgeting

The District’s governmental fund financial statements are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. In accordance with Oregon Budget Law, a budget is developed and legally adopted for each fund using this same modified accrual basis and organized by the program categories required by law. The budgetary basis of accounting is largely consistent with generally accepted accounting principles (GAAP) in the United States, with a few key exceptions: capital outlay and inventory purchases are recorded as expenditures when incurred; compensated absences, pension costs, interest, and debt principal are recognized as expenditures when paid rather than when accrued; and property tax revenues are recognized when received, rather than when levied.

GENERAL OPERATING FUND

The expenditure funds are appropriated at the following levels for each fund: Personnel Services, Materials and Services, Capital Outlay, Interfund Transfers, Debt Service and Operating Contingency. The General Fund will sort the appropriated levels through four main departments – Administration, Operations, Maintenance, and Volunteers. Expenditures cannot legally exceed the appropriation levels.

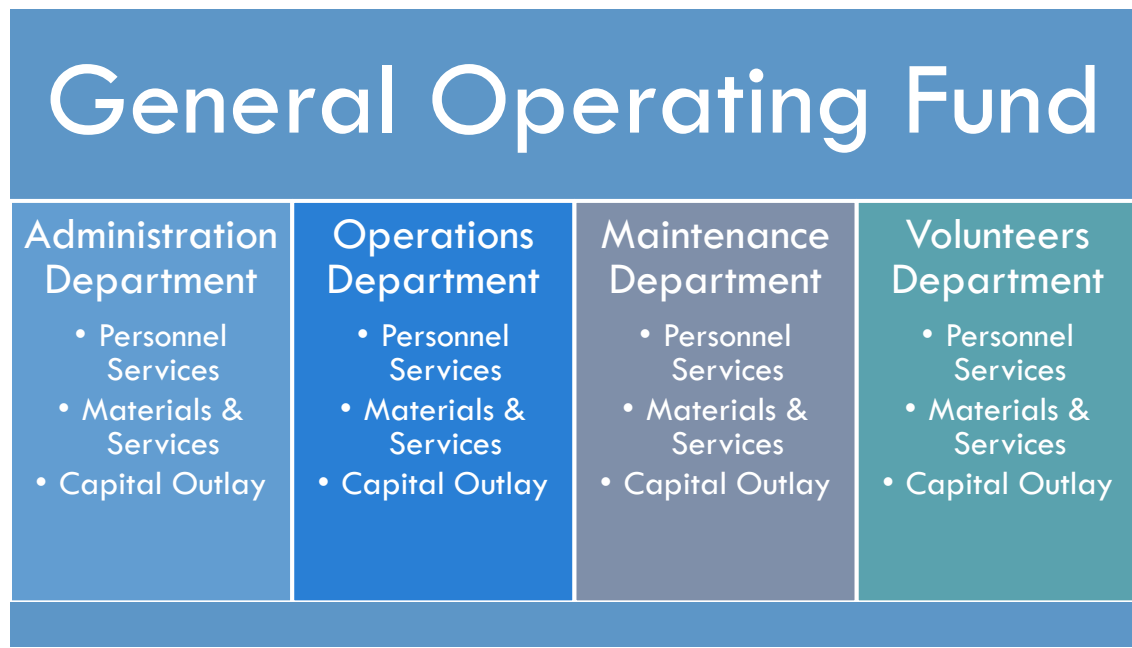
Administration Department – Expenditures related to administration including compensation and benefits for the Fire Chief, Fire Marshal, Wildfire and Community Risk Specialist, Finance Manager, Administrative Assistant and Office Assistant. Also includes expenditures related to District-wide expenses such as worker’s compensation, audit fees, liability insurance, and legal fees.

Operations Department – Expenses related to fire and life safety operations including compensation and benefits for the Deputy Chief of Operations, Battalion Chief/Training Officer,

Shift Commanders, Firefighters/Paramedics and Enhanced Staffing. Also includes expenses related to training career staff as well as training volunteers and EMS supplies.

Maintenance Department – Expenses related to maintaining the vehicles, building, and other fire equipment. Also includes compensation for the Mechanic. Utilities and communication charges are also included in this department.

Volunteers Department – Expenses related to the Board of Directors’ stipend and Volunteer Coordinator compensation. Includes expenses related to training volunteers, rewarding volunteers, public education, and other activities through the Fire Corps volunteers and the association. This department also includes expenses for the Resident Volunteer program and the scholarships provided to them.



EMPLOYMENT RESERVE FUND

Reserved for Future Expenditure – Unanticipated costs for labor, separation of service, vacation, and retirement payouts.

PERS Reserve for Future Expenditure – Saving to eliminate the transitional liability from joining the SLGRP with PERS and to help relieve future increases and decrease the District’s unfunded liability.

Separation Payouts – Anticipated costs for labor, separation of service, vacation, and retirement payouts.

Local Option Levy (LOL) Carryover Reserved for Future Expenditure – Additional tax revenue received over and above the annual cost for local option levy funded positions.

BUILDING RESERVE FUND

Training Center – Costs related to upgrading the training grounds.

Station 701 – Upgrades and maintenance expenses related to the main Station 701.

Station 703 – Upgrades and maintenance expenses related to Whychus Canyon Station 703.

Station 704 – Upgrades and maintenance expenses related to Camp Sherman Station 704.

Reserved for Future Expenditure – Unanticipated costs related to building maintenance and repairs.

EQUIPMENT RESERVE FUND

Vehicles – Fleet replacement costs.

Fire Equipment – Unanticipated and future replacement costs related to fire equipment.

EMS Equipment – Unanticipated and future replacement costs related to EMS equipment.

Reserved for Future Expenditure – Unanticipated and future replacement costs related to other equipment.

ASSOCIATION SPECIAL FUND

The Association Special Fund is established to account for and manage community-donated resources that support the Fire District's outreach, engagement, and community benefit initiatives. This fund ensures transparency and accountability for contributions received from the public and provides a dedicated funding source for district-sponsored programs and activities.

Expenditures from the fund support a variety of community-focused efforts, including the annual Spirit of Christmas Toy and Gift Drive, scholarship programs for Sisters High School graduating seniors pursuing careers in the fire service, and initiatives that enhance firefighter and volunteer support, recognition, and preparedness. Through this fund, the District is able to reinvest community generosity directly into programs that strengthen public safety, foster community connection, and support the next generation of fire service professionals.

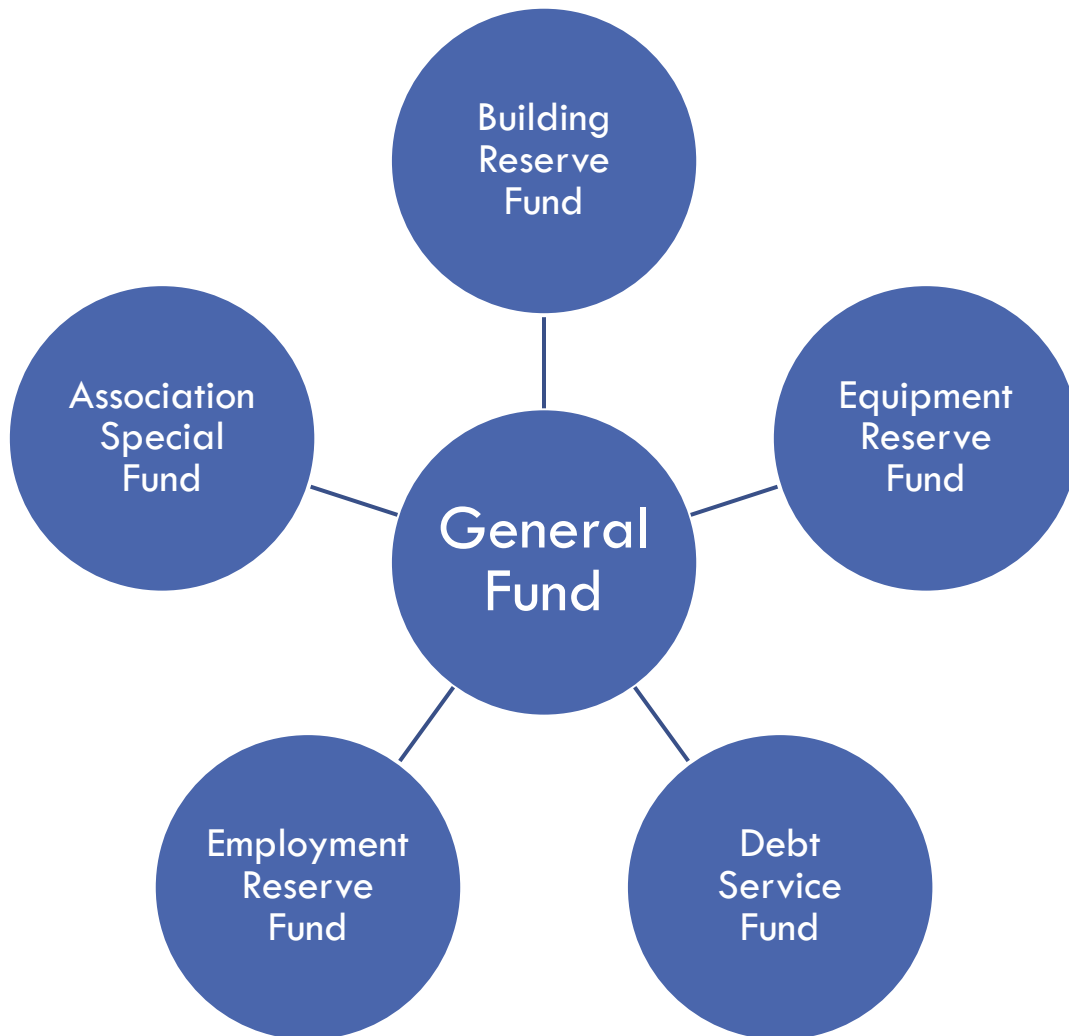
DEBT SERVICE FUND

The Debt Service Fund is used solely for the acceptance of bond tax revenue and interest and repayment of the bond loan. The original debt was for \$2,500,000 dated February 6, 2007, to construct and remodel the main fire station. The original interest rate was between 4.25% and 4.5%. The District refinanced the bond at the end of 2016 and the new interest rate is 1.87%. As

of June 30, 2026, the remaining balance of the debt is \$230,000. The current bond is for 10 years and will be paid off on February 1, 2027. The District has no other debt.

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 2025/2026 is \$3,394,688,284. The District's legal debt limit for the 2026/27 fiscal year is approximately \$42,433,604.

While the District is currently operating well within this legal limit, the cap places important constraints on its ability to take on additional debt to fund capital improvements, facilities, and major equipment purchases. This makes long-range financial planning, efficient use of reserves, and exploration of voter-approved funding strategies critical to maintaining and expanding services without negatively impacting current operations. Careful monitoring of debt levels ensures that existing obligations do not limit the District's flexibility to respond to future needs or emergencies, particularly as demand for services continues to grow.



FINANCIAL POLICY OVERVIEW

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

[Financial Policies of the District can be found here.](#)

Financial Policy Principles

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.

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.

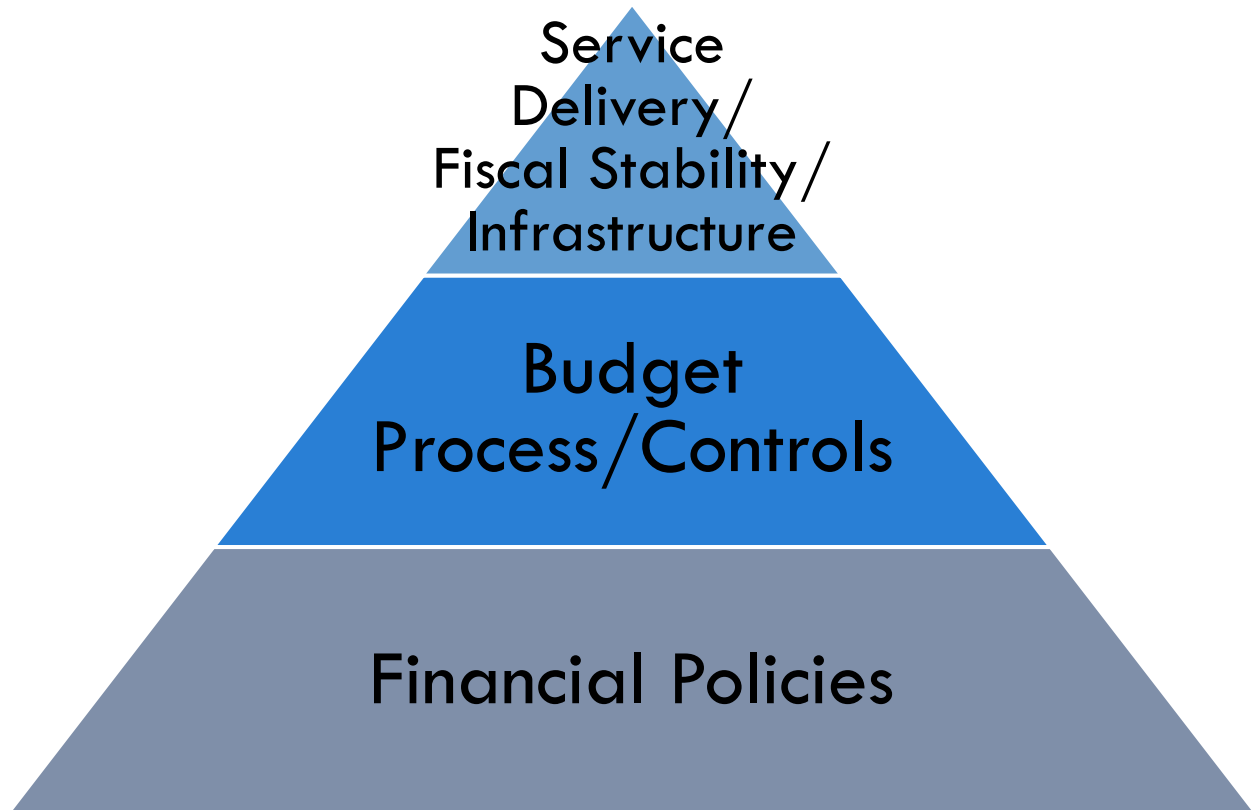
Conformance with Financial Policies

This budget document is developed in alignment with the Fire District’s financial policies to ensure responsible governance and long-term sustainability. It supports sound policy-making by preventing financial emergencies from driving decisions (Policy 1) and provides the Board of Directors with clear, detailed program cost information to guide informed decision-making (Policy 2).

Accurate, timely financial data is incorporated throughout the document, enabling sound management practices and monitoring of the District’s financial condition (Policy 3). The budget is structured around guiding fiscal principles to assist the Board in making decisions with significant financial implications (Policy 4).

Operational and financial practices included in this budget are designed to minimize costs, reduce financial risks, and safeguard District assets (Policy 5). Revenue forecasts and funding strategies avoid overdependence on any single source, promote equitable cost distribution, and ensure adequate resources to sustain essential services (Policy 6).

Investments in public safety infrastructure and essential facilities are prioritized (Policy 7), and the District’s financial practices are managed in a way that protects and enhances creditworthiness, ensuring full compliance with debt obligations (Policy 8). Finally, all financial activity is conducted within a framework of strong administrative policies and internal controls, ensuring full legal compliance and accountability (Policy 9).



FISCAL POLICY STATEMENTS:

1. All cash accounts owned by the District will be held in financial institutions which are federally insured and have received a favorable CRA (Community Reinvestment Act) rating.
2. All capital expenditures which exceed \$5,000 will be capitalized on the books and records of the District.
3. Employee paychecks and/or personal checks will not be cashed through the District's petty cash fund.
4. No salary advances will be made under any circumstances.
5. It is the policy of the District to reimburse out of pocket expenses only when supporting documentation has been presented for approved costs incurred.
6. It is the policy of the District to establish pay rates which equal or surpass the federal minimum wage.
7. Two signatures are required for all disbursements.
8. Bank statements will be reconciled monthly in order to account for any outstanding or lost checks.
9. Separate files will be maintained for each bank account and each vendor. Files will be kept separately for each fiscal year.
10. The services of a certified public accountant will be engaged to prepare a formal financial audit of the District's fiscal year-end.

Authority:

The Board of Directors designates the Fire Chief as the Custodial Officer of all District financial accounts. The Custodial Officer has the responsibility to ensure that the District can meet day-to-day demands and also to ensure that the District can access the resources necessary to meet cash flow requirements during the months prior to receiving property taxes. Among those responsibilities are:

- Recommending board action on cash-flow requirements,
- Taking the steps necessary to ensure that the District has the operating resources necessary to meet its cash-flow needs, and
- Developing contingency plans for those years when the District falls short of its cash flow needs.

In the absence of, or at the request of the Fire Chief, his/her designee will have the authority and responsibility to manage the District's financial accounts.

Debt Policy:

The District has a fundamental philosophy of funding its programs, including capital outlay programs, through the use of general operating fund dollars whenever possible. Nevertheless, the District recognizes that at times long- or short-term funding may be necessary to maximize the value that the District provides to its stakeholders. A debt financing policy is in place and can be found in Book 2-Administration Policies 2-8-15 for further details. This policy addresses a comprehensive planning and financing system. Long-term debt must generally be limited to one-time capital improvement projects. Short-term debt is limited to 5% of net operating revenues and should be retired within the fiscal year issued.

Capital Expenditures:

Capital Expenditures are funds the District intends to spend to buy, maintain, or improve its fixed assets, such as buildings, vehicles, equipment, or land. It is considered a capital expenditure when the asset is newly purchased.

Operational Efficiency and Resource Stewardship:

Efficiency and Stewardship Initiatives

The District has implemented a comprehensive, data-driven approach to improving operational efficiency and reducing costs while maintaining high service levels. These efforts focus on aligning resources with service demand, leveraging partnerships and grant funding, and investing in systems and equipment that improve long-term effectiveness.

Overtime Management

The District refined its overtime model using three years of historical data, resulting in improved scheduling, targeted training overtime, and more efficient use of personnel.

- **Estimated Cost Savings:** ~\$51,000 annually
- **Impact:** Reduction in leave coverage overtime from approximately 1,918 hours to 1,000 hours annually, improving staffing efficiency and reducing unnecessary expenditures. This is contingent upon the May 2026 levy for staffing passing.

Personal Protective Equipment (PPE)

A lifecycle management approach was implemented, including reuse of retired gear for training and EMS use, along with maximizing grant funding opportunities.

- **Estimated Cost Savings:** ~\$8,300 annually/\$83,300 over ten-year life cycle.
- **Estimated Time Savings:** ~80 hours annually
- **Impact:** Reduced capital replacement costs and improved onboarding efficiency for new personnel

Communications Systems

Strategic partnerships and optimized equipment allocation reduced capital costs and improved operational efficiency.

- **Estimated Cost Savings:** ~\$47,500
- **Estimated Time Savings:** ~40 hours annually
- **Impact:** Acquisition of radios at no cost and reduced redundancy in pager deployment

Battery-Powered Rescue Tools

Transition to battery-powered hydraulic tools improved reliability and reduced operational complexity.

- **Estimated Cost Savings:** ~\$8,000 annually
- **Estimated Time Savings:** ~140 hours annually
- **Impact:** Faster deployment, reduced maintenance, and improved incident response times

EMS Supply Inventory Management

Implementation of inventory management software improved tracking, reduced waste, and streamlined procurement processes.

- **Estimated Cost Savings:** ~\$8,000 annually
- **Estimated Time Savings:** ~200 hours annually
- **Impact:** Improved accountability, reduced expired supplies, and increased administrative efficiency

Equipment and Capital Management

Standardization of equipment and a focus on total cost of ownership reduced maintenance costs and extended asset lifespan.

- **Estimated Cost Savings:** ~\$25,000 annually
 - **Estimated Time Savings:** ~120 hours annually
 - **Impact:** Reduced downtime, simplified training, and improved long-term capital planning.
-

Facilities and Preventative Maintenance

The District completed a comprehensive Facilities Master Plan in FY 2025/26, providing a structured approach to managing infrastructure needs and reducing long-term costs. This plan allows the District to prioritize repairs across immediate, 1–5 year, and 5+ year timeframes, enabling proactive planning and minimizing costly emergency repairs. In addition, the District has implemented preventative maintenance contracts and competitive bidding processes for key systems, including HVAC, plumbing, and garage doors.

- **Estimated Cost Savings:** ~\$5,500
- **Impact:**
 - Avoided emergency plumbing repair costs through preventative maintenance (\$4,000 emergency repair vs. \$250 maintenance service)
 - Reduced HVAC maintenance costs through rebidding (\$5,184 reduced to \$3,400)
 - Improved long-term capital planning and reduced risk of unexpected facility failures

Total Estimated Impact

- **Total Cost Savings:** ~\$174,500
- **Total Personnel Time Savings:** ~580 hours annually

Collectively, these initiatives demonstrate the District’s commitment to maximizing the value of taxpayer resources while improving operational effectiveness. Savings and efficiencies achieved through these efforts are reinvested into core services, including emergency response, training, and wildfire risk reduction, ensuring the District continues to meet the needs of the community at a high level.



STAFF, VOLUNTEERS, COMMUNITY MEMBERS, AND LEGISLATORS GATHERED FOR THE OREGON STATE FIRE MARSHAL'S AWARD OF THE SILVER SPARKY AWARD FOR THE SISTERS-CAMP SHERMAN FIRE DISTRICT'S FIRE CORPS

STRATEGIC GOALS AND STRATEGIES

The Sisters-Camp Sherman Fire District has been operating within the framework of a customer-centered strategic plan (CCSP) since 2004. The strategic planning process has allowed the District to prioritize and focus its efforts and resources towards the completion of community and organizational goals. The District's Strategic Plan (Plan) was updated in 2019 and again in 2022 and is designed to guide the District for three to five years. This plan is vision driven and focused on the work that it sees as necessary to advance that vision. The Plan is based on community-wide feedback, as well as analysis from District staff, volunteers, and committee members on the organization's strengths, weaknesses, opportunities, and threats.

To help ensure customer needs are met or exceeded, this planning process has been adopted by many national and regional emergency service providers.

The CCSP Process Outline

The specific steps of the CCSP process are as follows:

- ❑ Identify key stakeholders within the community to participate in the CCSP process.
- ❑ Establish the community's service *Priorities*.
- ❑ Establish the community's *Expectations* of the organization.
- ❑ Identify any *Concerns* the community may have about the organization and its services.
- ❑ Identify those aspects of the organization and its services the community views *Positively*.
- ❑ Develop the *Mission Statement*, giving careful attention to the service priorities and expectations of the community.
- ❑ Develop a *Vision* of the future.
- ❑ Establish the *Values* of the organization.
- ❑ Identify the *Strengths* of the organization.
- ❑ Identify any *Weaknesses* of the organization.
- ❑ Identify areas of *Opportunity* for the organization.
- ❑ Identify potential *Threats* to the organization.
- ❑ Establish realistic *Goals and Objectives* for the future.
- ❑ Identify implementation *Tasks* for each objective.
- ❑ Define service outcomes in the form of measurable *Performance Objectives and Targets*.

- Develop organizational and community commitment to the plan.

Each goal identifies desired outcomes, objectives, timelines, and critical tasks necessary to meet the goals. These goals are considered valid for the life of the plan; objectives are dynamic and provide a living action plan for the management team to identify, track, and report on the progress toward the adopted goals. A significant amount of progress has been made within the current plan and staff plans to create an updated plan within the next fiscal year.

Strategic Plan Goals

The Plan outlines specific goals for the planning period, each with clearly defined outcomes, and serves as the foundation for all planning and resource allocation. During the budget process, the internal team reviews the Plan to ensure alignment between strategic priorities and financial investment, identifying draft annual priorities that directly support these goals. These priorities are presented to the Board of Directors for approval and, once adopted, guide funding decisions. Budget allocations are then directed to the programs, initiatives, and line items most critical to advancing these priorities, ensuring resources are used efficiently to achieve measurable progress toward long-term objectives.

The Strategic Plan identifies the following goals:

1. Ensure Training Division meets the needs of members in achieving organizational mission and goals.
2. Enhance internal communications.
3. Ensure District financial management practices allow for the achievement of organizational goals and objectives.
4. Provide comprehensive fire prevention and public education programs that enhance community resilience.
5. Enhance coordination and collaboration with regional emergency service providers.
6. Ensure District services are capable of meeting the needs of a rapidly growing community.
7. Ensure recruiting and retention programs provide necessary career and volunteer staffing to meet organizational objectives.

District Objectives Specific to the 2026/27 Fiscal Year

Each goal within the plan identifies implementation tasks and defines service outcomes in the form of measurable performance objectives and targets. A link to these details can be found below. In addition, the District's Board of Directors has adopted specific priorities for the year that allow staff to direct funding and focus efforts on the completion of the overall strategic plan goals. For Fiscal Year 26/27 the District objectives are specifically focused on Strategic Plan Goals 1, 2, 3, 4, and 7. Adopted objectives should be achieved within the 2026/2027 fiscal year (July 1 – June 30).

Sisters-Camp Sherman Fire District Customer-Centered Strategic Plan

Strategic Plan Goal #1: Ensure training programs meet the needs of staff and volunteers in achieving organizational mission and goals.

2026/27 District Objectives Related to Strategic Plan Goal 1:

- ❖ **(District Objective 1) Develop a plan for onboarding new employees after successful local option levy campaign.**
 - Complete a competitive hiring process to fill three levy-funded firefighter/paramedic positions within 90 days of levy certification.
 - Deliver and complete an onboarding academy for new firefighter/paramedics in September/October resulting in all new hires cleared for shift assignment by mid-October.
 - Integrate new personnel into deployment model to improve response reliability and meet established service-level benchmarks.
 - Complete necessary hiring and on-boarding processes of one full-time fleet mechanic position within 120 days of levy certification.

To support Strategic Plan Goal #1, which focuses on maintaining a highly trained, well-equipped, and operationally ready workforce, the District has prioritized targeted investments across multiple departments to ensure new personnel are effectively onboarded and supported.

Administration Department (pages 85/86)

- Allocate \$6,000 to include recruitment advertising.
- Allocate \$8,600 for computer hardware for employees.

Operations Department (pages 99/100)

- Allocate \$52,090 to support training via training overtime.

- Allocate \$22,500 towards annual physicals for operational staff.
- Allocate \$8,400 to include cell phone reimbursement as part of staff benefits package for employees.
- Allocate \$32,000 towards uniform complement for employees.
- Allocate \$76,500 to include personal protective equipment for operational staff.

Maintenance Department (page 110)

- Allocate \$61,539 for the fleet maintenance program, including all associated supplies, tools, and implementation costs.
- Allocate \$6,500 for computer hardware/software for the new full-time mechanic.
- Allocate \$8,400 to include cell phone reimbursement as part of staff benefits package for employees.
- Allocate \$32,000 to include uniform complement for employees.
- Allocate \$76,500 to include personal protective equipment for operational staff.

In the Administration Department, funding for computer hardware ensures all employees have the necessary tools to perform their duties efficiently from day one. Within the Operations Department, investments in training overtime, pre-employment physicals, uniforms, personal protective equipment, and employee benefits such as cell phone reimbursement directly support the readiness, safety, and integration of all operational personnel.

Similarly, in the Maintenance Department, funding for tools, supplies, and dedicated equipment supports the addition of a full-time mechanic, strengthening the District's ability to maintain fleet reliability and operational readiness. Providing uniforms, protective equipment, tools, and essential technology ensure this role is fully equipped to implement an effective repair and maintenance program.

Collectively, these investments align with Strategic Plan Goal #1 by reinforcing the District's commitment to staffing, equipping, and supporting personnel in a manner that sustains high levels of service, safety, and operational excellence.

Strategic Plan Goal #2: Enhance Internal Communications

2026/27 District Objectives Related to Strategic Plan Goal 2:

- ❖ **(District Objective 2) Complete updating key policies in departmental operations manuals.**
 - Compile a complete list of Book 2 policies and categorize them by topic, risk level, and last review date.
 - Establish and approve criteria for policy review (e.g., legal compliance, operational impact, outdated content) by September 15, 2026.

- Develop and document a consistent policy review procedure, including drafting, internal review, legal review (if applicable), and Board adoption steps.
- Review and update policies scheduled for review by the end of the fiscal year.
- Provide quarterly updates to the Board on policy review status, including completed, in-progress, and upcoming policies.

To support Strategic Plan Goal #2, which focuses on enhancing internal communications, the District has prioritized resources to strengthen the clarity, consistency, and effectiveness of its policy framework.

Administration Department (pages 85/86)

- Allocate \$7,500 for legal services to review policies, contracts, and Civil Service Rules requiring legal or compliance expertise.
- Allocate \$7,000 for consulting services to support HR and technical review of policies requiring specialized expertise.

Within the Administration Department, funding for legal and consulting services will support a comprehensive review of Book 2 policies and the development of a structured, sustainable review process. These investments ensure that District policies remain current, compliant, and clearly communicated across all levels of the organization.

By dedicating resources to this effort, the District is reinforcing its commitment to transparent, well-defined internal communication practices, ultimately improving organizational alignment, decision-making, and operational effectiveness.

Strategic Plan Goal #3: Ensure District Financial Practices Contribute to Achievement of Organizational Goals and Objectives.

2026/27 District Objectives Related to Strategic Plan Goal 3:

❖ (District Objective 3) Implement fleet maintenance program.

- Inventory all assets.
- Establish preventative maintenance intervals based on vehicle type, usage, and seasonal needs.
- Define preventative maintenance intervals and communicate with crews on expected repairs and service downtime.
- Inventory maintenance parts and inventory.

- Organize maintenance area for repair efficiency, safety compliance, and ensure proper fluid storage.
- Establish stock parts inventory.
- Establish repair consumables.
- Map out maintenance area to include working area, stock parts shelving, tool shelving and storage.
- Establish repair history and cost analysis process.
- Train in annual pump testing (apparatus pumps and testing facilities).

❖ **(District Objective 4) Complete master plan and update Standards of Coverage.**

- Establish reliable NERIS-based reporting within 90 days, ensuring accurate capture and analysis of required data for standards of coverage including turnout times, response times, arrival of effective firefighting force, and achievement of established benchmarks.
- Conduct a comprehensive analysis of current system performance using NERIS/NFIRS data to identify response deficiencies and staffing/deployment limitations.
- Review and publish revised Standards of Coverage within six months incorporating updated performance benchmarks, deployment recommendations, and alignment with the District's Strategic Plan and growth projections.

❖ **(District Objective 5) Update customer centered strategic plan for 2026-2031.**

- Define scope and outcomes by September 30, 2026.
- Identify, solicit, and contract with a qualified consultant to facilitate the strategic planning process by September 30, 2026.
- Solicit and form strategic plan working group by October 15, 2026.
- Develop strategic priorities and goals based on draft plan.
- Present the final updated strategic plan for Board adoption and publish it for community access by 12/31/2026.

- Monitor progress of goals quarterly at District board meetings.

❖ **(District Objective 6) Apply for grant funding for equipment.**

- Identify priority equipment needs. Develop and maintain a list of equipment needs that directly support the District's Strategic Plan, service delivery objectives, and long-term vision.
- Align projects with strategic goals. Evaluate and document how each proposed equipment purchase or project supports specific strategic priorities before pursuing grant opportunities.
- Research and track grant opportunities.
- Develop competitive grant applications ensuring each application clearly demonstrates alignment with District goals, community benefit and operational impact.
- Coordinate internal project readiness. Confirm project scope, cost estimates, and implementation capacity, and ongoing funding for each grant-funded request prior to submission.
- Monitor grant application outcomes and, if awarded, ensure funds are used to procure equipment or complete projects as proposed, with documented outcomes.
- Provide annual reporting summarizing grant activity, funding secured, and how awarded projects advanced the District's strategic goals and community service levels.

❖ **(District Objective 7) Receive the Government Finance Officers Association (GFOA) Distinguished Budget Award.**

- Incorporate prior feedback. Review the adopted budget document and systematically address all comments from the previous GFOA review letter, document how each recommendation was incorporated by July 31, 2026.
- Enhance budget document quality. Update the budget document to fully align with GFOA award criteria.
- Complete at least one internal peer review of the budget document using the GFOA evaluation rubric prior to submission.
- Submit application to GFOA.

- Track and respond to results. Upon notification, review GFOA feedback and develop an action list for continuous improvement within 60 days of award results.

❖ **(District Objective 8) Implement recommendations from the facilities master plan.**

- Establish project prioritization framework including development and adoption of scoring matrix (criteria may include safety risk, service impact, cost, and timeline).
- Complete prioritization of all master plan projects by November 1, 2026.
- Create a phased implementation plan. Group projects into short-term (1-2 years), mid-term (3-5 years), and long-term (5+ years).
- Identify and secure funding sources. Match each priority with a proposed funding source (reserves, grants, bond).
- Initiate design and planning for top priority projects. Complete feasibility/design studies for top 2-3 priority projects by January 1, 2027.
- Begin construction or procurement on at least 1-2 priority projects per fiscal year. Track and report progress quarterly.
- Conduct an annual review of the Facilities Master Plan priorities and adjust rankings and timelines based on funding, operational needs, and community input.

To support Strategic Plan Goal #3, which focuses on ensuring District financial practices contribute to the achievement of organizational goals and objectives, the District has prioritized strategic investments that strengthen long-term planning, operational efficiency, and fiscal accountability.

Administration Department (pages 85/86)

- Allocate \$375 for GFOA Award Application Fee.
- Allocate \$7,000 for consulting services to include support to update to the Strategic Plan.
- Allocate \$500 for GFOA conference for Finance Manager.

Maintenance Department (page 110)

- Hiring a full-time mechanic with successful passage of the May 2026 local option levy.
- Allocate \$61,539 for the fleet maintenance program, including all associated supplies, tools, and implementation costs.
- Allocate \$6,500 for computer hardware for mechanic.

Building Reserve Fund (page 130)

- Allocate \$48,750 for AP Triton to complete the long-range master plan.
- Allocate \$8,800 for addition of a hot water heater at Station 701.

Equipment Reserve Fund (page 131)

- Allocate \$106,833 for lift for mechanic.
- Allocate \$8,995 for pressure washer for mechanic.

Within the Administration Department, funding for consulting services will support the update of the District's customer-centered strategic plan, ensuring alignment between financial decision-making and community priorities. Resources have also been allocated for participation in the Government Finance Officers Association (GFOA) review process, including the application fee and professional development opportunities, reinforcing the District's commitment to transparency, excellence, and adherence to nationally recognized budgeting standards.

In the Maintenance Department, the proposed addition of a full-time mechanic—contingent upon the successful passage of the May 2026 local option levy—represents a key investment in the implementation of a formal fleet maintenance program. Supporting this effort, funding for tools, supplies, equipment, and technology will enhance the District's ability to proactively maintain its fleet, extend asset life, reduce out of service time, and reduce long-term costs.

Investments within the Building Reserve Fund will support the completion of a comprehensive facilities master plan and initiate maintenance/replacement of identified priorities, including targeted facility improvements such as infrastructure upgrades at Station 701. These efforts ensure that District facilities remain aligned with operational needs and long-term service demand/expectations. The Equipment Reserve Fund further supports these objectives by funding specialized equipment necessary to implement the fleet maintenance program effectively.

Additionally, the District will continue to pursue grant funding opportunities to supplement local resources, further strengthening its ability to acquire critical equipment while minimizing the financial impact on taxpayers.

Collectively, these investments advance Strategic Plan Goal #3 by aligning financial resources with organizational priorities, strengthening long-term planning efforts, supporting implementation of facility improvements, and promoting responsible stewardship of public funds in support of the District's mission.

Strategic Plan Goal #4: Provide Comprehensive Fire Prevention and Public Education Programs that Enhance Community Resilience.

2026/27 District Objectives Related to Strategic Plan Goal 4:

- ❖ **(District Objective 9) Launch the Sisters-Camp Sherman Fire District Wildfire Resiliency Plan.**
 - Hire temporary (3-6 month) Firefighter/EMT/Mitigation Technicians under a state grant with additional support through levy funding. These personnel will dedicate 70% of their time to fuels reduction and 30% to emergency response surge capacity.
 - Zone 0 Service Delivery: Deploy the summer fuels crew to perform direct labor to homeowners. Work must prioritize removing flammable materials in the 0–5-foot zone, clearing under-deck storage, and trimming ladder fuels immediately adjacent to structures.
 - Document all Zone 0 treatments to quantify risk reduction for the insurance industry.

To support Strategic Plan Goal #4, which focuses on providing comprehensive fire prevention and public education programs that enhance community resilience, the District has prioritized investments that strengthen wildfire preparedness, community outreach, and risk reduction efforts.

Administration Department (pages 85/86)

- Transition a grant-funded part-time Community Risk Specialist position to a full-time Wildfire and Community Risk Coordinator. \$95,671
- Allocate \$4,900 for fire and life safety video production and advertising.

Operations Department (pages 99/100)

- Allocate \$95,000 (includes \$60,000 of levy funding and \$35,000 subject to receipt of grant funding) for enhanced wildfire staffing during peak summer months.

Volunteer Department (page 121)

- Allocate \$11,000 for community events where public safety information can be disseminated.
- Allocate \$8,270 for prevention and special events to promote public safety programs.
- Allocate \$23,470 for Fire Corps programs such as Stop the Bleed, CPR/First Aid classes, Emergency Address Sign Programs, etc.

Equipment Reserve Fund (page 131)

- Allocate \$468,000 for an air curtain burner (subject to receipt of grant funding).

Within the Administration Department, the transition from a grant-funded to a full-time Wildfire and Community Risk Coordinator significantly enhances the District's capacity to implement the Sisters-Camp Sherman Fire District Wildfire Resiliency Plan. This role will lead community engagement, risk assessment, and mitigation efforts, while funding for fire and life safety video production and advertising supports expanded public education and awareness initiatives.

In the Operations Department, funding for enhanced staffing during targeted months ensures the District is better positioned to respond to increased wildfire risk and support prevention and mitigation activities during critical periods.

The Volunteer Department plays a key role in advancing this objective through funding for community events, prevention initiatives, and Fire Corps programs. These investments expand opportunities to engage directly with the public, deliver life-saving training such as CPR/First Aid and Stop the Bleed, and promote programs that improve emergency preparedness and situational awareness across the community.

Additionally, the Equipment Reserve Fund includes funding for an air curtain burner and related equipment, which supports fuels reduction efforts by providing an efficient and environmentally responsible method for disposing of woody debris generated through mitigation projects. The District intends to seek grant funding to assist in the purchase of the air curtain burner and associated equipment, along with partnerships with the City of Sisters and Firewise communities to reach fuel reduction goals.

Collectively, these investments advance Strategic Plan Goal #4 by strengthening the District's ability to implement its Wildfire Resiliency Plan, expand public education and outreach, and proactively reduce risk, ultimately enhancing the overall resilience and safety of the community.

Strategic Plan Goal #7: Ensure Recruiting and Retention Programs Provide Necessary Career and Volunteer Staffing to Meet Organizational Objectives.

2026/27 District Objectives Related to Strategic Plan Goal 7:

- ❖ **(District Objective 10) Develop a plan to increase operational volunteer engagement.**
 - Implement recommendations from the Retention and Communication work group reports.
 - Develop and implement an annual department-wide engagement survey for identifying opportunities to maximize response participation, training, attendance, and perceived satisfaction from the operational volunteer group.

- Review and revise operational volunteer requirements with the goal of maximizing member response participation, training compliance rates, and volunteer retention year-over-year.

- ❖ **(District Objective 11) Develop a succession plan for volunteer officers and develop a training plan for those working on that role.**
 - Identify and confirm a minimum of one volunteer member interested in officer development per station (Stations 701, 703, and 704).

 - Develop and implement individualized leadership development plans for each identified candidate.

 - Deliver targeted training and mentorship resulting in documented progression towards officer qualification according to their individualized development plans.

To support Strategic Plan Goal #7, which focuses on ensuring recruiting and retention programs provide the necessary career and volunteer staffing to meet organizational objectives, the District has prioritized investments that strengthen workforce development, engagement, and long-term sustainability.

Operations Department (pages 99/100)

- Continued funding for full-time training officer.
- Allocate \$30,483 for data management including training management platform and Vector Scheduling software for managing shift assignments and increasing volunteer engagement for volunteer shifts.
- Allocate \$7,000 for credentialing/licensing for staff and volunteers.

Volunteer Department (page 121)

- Allocate \$4,000 for volunteer coordinator stipends.
- Allocate \$30,250 for length of service award plan for qualifying volunteers.
- Allocate \$104,100 for resident volunteer program tuition and books.
- Allocate \$45,960 for resident volunteer reimbursement program.
- Allocate \$7,185 for volunteer training.
- Allocate \$24,700 for volunteer awards and recognition.

Within the Operations Department, continued funding for a full-time Training Officer ensures consistent oversight of training programs, supporting both career and volunteer personnel in maintaining required skills and certifications. Investments in data management systems, including a training management platform and scheduling software, enhance the District's ability to efficiently

coordinate training, track progress, and manage and encourage volunteer participation. Funding for credentialing and licensing further supports workforce readiness and professional development.

In the Volunteer Department, targeted funding supports both recruitment and retention efforts through stipends for volunteer coordination, incentives such as the Length of Service Award Program, and financial assistance for resident volunteers through tuition, books, and reimbursement programs. Additional investments in training, as well as volunteer recognition and awards, reinforce a culture of engagement, development, and appreciation.

Collectively, these investments support the development of succession planning for volunteer officers and increased operational engagement by providing the structure, resources, and incentives necessary to attract, train, and retain a strong and capable volunteer workforce. This approach ensures the District can continue to meet service demands while providing an opportunity for community members to use their talents to build a resilient and sustainable community.

**No District objectives are associated with Strategic Plan Goal 5 or 6 this fiscal year.*



2025/26 RESIDENT VOLUNTEER RECRUIT ACADEMY STUDENTS RECEIVING INSTRUCTION FROM FIRE MEDIC OTASU.

Sisters-Camp Sherman RFPD District Objectives										
% Complete	2026/27 District Objectives Relative to Strategic Plan Goals	Fund	Department	Strategic Plan Goal 1	Strategic Plan Goal 2	Strategic Plan Goal 3	Strategic Plan Goal 4	Strategic Plan Goal 5	Strategic Plan Goal 6	Strategic Plan Goal 7
	District Objective 1	G	AOM	X						
	District Objective 2	G	A		X					
	District Objective 3	GBQ	AM			X				
	District Objective 4	GBQ	AM			X				
	District Objective 5	GBQ	AM			X				
	District Objective 6	GBQ	AM			X				
	District Objective 7	GBQ	AM			X				
	District Objective 8	GBQ	AM			X				
	District Objective 9	GQ	AOV				X			
	District Objective 10	G	OV							X
	District Objective 11	G	OV							X
% Complete	2025/2026 District Objectives Relative to Strategic Plan Goals	Fund	Department	Strategic Plan Goal 1	Strategic Plan Goal 2	Strategic Plan Goal 3	Strategic Plan Goal 4	Strategic Plan Goal 5	Strategic Plan Goal 6	Strategic Plan Goal 7
65%	District Objective 1	GB	AO	X						
100%	District Objective 2	G	OV	X						
100%	District Objective 3	B	-	X						
95%	District Objective 4	B	-	X						
25%	District Objective 5	G	OV	X						
50%	District Objective 6	G	A		X					
100%	District Objective 7	GB	A			X				
75%	District Objective 8	G	A			X				
Department Codes:		Fund Codes:								
A = Administration		G = General Operating Fund								
O = Operations		E = Employment Reserve Fund								
M = Maintenance		Q = Equipment Reserve Fund								
V = Volunteers		B = Building Reserve Fund								

District Objectives Specific to the Prior Fiscal Year – 2025/2026

1. **Review and update the District’s Standards of Coverage document. Ensure personnel are entering required data into reporting software in a standardized manner.**
 - a. Status: 65% complete as of April 1, 2026.
 - b. Achievements:
 - i. Successful transition from the National Fire Incident Reporting System (NFIRS) to the new federal National Emergency Response Information System (NERIS) reporting system.
 - ii. Working with the Oregon State Fire Marshal data analytics team to develop and refine the District’s standards of coverage data reporting files.
 - c. Issues: Some slight issues are being identified by staff with the new reporting system. We are working through those the issues with the State data analytics team as they come up.
 - d. Risks: The Deputy Chief of Operations was leading the charge on transitioning the data reporting from NFIRS to NERIS. He accepted a job at another agency and there may be a delay in getting this 100% complete prior to the end of June. The Standards of Coverage update and rewrite will be delayed until the final master plan can be developed since the rewrite has been included with the master plan proposals.
 - e. Next Steps:
 - i. Identify a new staff member to take the lead on final transition of the data points for reporting.
 - ii. Begin work on the District’s master plan with the standards of coverage included with that work.

2. **Seek opportunities for shared training and instruction with Cloverdale and Black Butte Ranch Fire Districts.**
 - a. Status: 100% complete as of April 1, 2026.
 - b. Achievements:
 - i. Successful completion of the 2025 Northwest Fire Resident Volunteer Academy with instruction delivered by members from all three agencies.
 - ii. Successful completion of the Firefighter 2 and Apparatus Operator academies with students and instructors from all three agencies.
 - iii. Several joint virtual officer-level trainings delivered at the shift level across all three agencies.
 - iv. Planning an all-hands, joint officer’s training in April.
 - v. Beginning a complete review of individual and company performance standards to support revision of Fire Rescue Protocols.
 - c. Issues: None.
 - d. Risks: None.
 - e. Next Steps:

- i. Sharing resources for rollout of new fire attack package across the Northwest Fire agencies and update the standard operating guidelines accordingly.
 - ii. Continue with interagency coordination committee (ICC) training meetings and collaborations.
 - iii. Building relationships with new Battalion Chief of Training at Black Butte Ranch Fire District.
 - iv. Schedule and plan the regional wildland overhead simulation training as well as Northwest Fire and Central Oregon Fire Management Service pre-season integration drill.

- 3. **Finalize Station 701/703 generator projects and seek grant funding for Station 704 generator project.**
 - a. Status: 100% complete as of April 1, 2026.
 - b. Achievements:
 - i. Both generators and automatic transfer switches have been installed and commissioned.
 - ii. Jefferson County awarded the District a new generator for Station 704.
 - c. Issues: None
 - d. Risks: None
 - e. Next Steps:
 - i. Funding for the installation of the Station 704 generator was included in this draft budget.

- 4. **Offer training academies on a set schedule and develop succession planning credentials within the District's training management software platform.**
 - a. Status: 95% complete as of April 1, 2026.
 - b. Achievements:
 - i. Firefighter 2 was offered in 2025.
 - ii. Fire Officer 1 is being accomplished via outside instruction this year as needed.
 - iii. Engine Boss and Task Force Leader are being accomplished via outside instruction this year as needed.
 - iv. 50% complete on draft of an update to our Officers Development Program (acting-in-capacity or AIC program) as part of the succession planning project.
 - c. Issues: Competing priorities for time and training/operations.
 - d. Risks: Risk of staff burn-out if we push training development too quickly.
 - e. Next Steps:
 - i. Finish the final draft of the Officer Development Program and have it reviewed internally and with Northwest Fire partners.
 - ii. Implement and continue to work on an accessible succession plan for professional development for operational personnel.

5. **Establish a process for reviewing and updating policies every three years. Review 33% of Book 2 policies. Prioritize policies to be reviewed in 2025/2026 and implement a review process. Identify policies that need further review by HR Answers or legal counsel.**
 - a. Status: 25% complete as of April 1, 2026.
 - b. Achievements:
 - i. The review process has shifted from the responsibility of the Finance Manager to the Deputy Chief of Operations.
 - ii. Five policies have been approved by the Board.
 - c. Issues: Delays in the review process with competing priorities.
 - d. Risks: The Deputy Chief of Operations was leading the charge on this goal. He accepted a job at another agency and there may be a delay in getting this 100% complete prior to the end of June.
 - e. Next Steps:
 - i. Identify a new staff member to take the lead on policy review.
 - ii. Continue with the procedure of seeking input from staff and then forwarding policies to the Board for adoption.

6. **Finalize facility and equipment master plans. Develop a maintenance and replacement schedule and cost estimates for District-owned facilities and equipment. Ensure funding status versus schedules are adequate. Develop a plan for the when the fire station bond is paid off. Identify needed projects for bond funding.**
 - a. Status: 50% complete as of April 1, 2026.
 - b. Achievements:
 - i. Facilities master plan has been completed.
 - ii. We have received three proposals for a full master plan.
 - iii. Plan to let the current bond expire in 2027.
 - c. Issues: A vendor will be selected for the full master plan before the end of FY 25/26; however, the work will likely be completed in FY 26/27.
 - d. Risks: Establishing funding for major replacements with current funding model may be difficult without seeking a new bond.
 - e. Next Steps:
 - i. Establish a timeline and costs for recommended maintenance and replacement items.
 - ii. Determine funding mechanism and budget for them in future years.

7. **Fire and life safety information will be published on a weekly basis through social media, print, radio, or television. Create a social media plan and review/revise annually. Utilize a mix of media sources to reach community and educate/inform community of safety initiatives, collaborate with regional and state associations to align messaging with other stakeholders.**
 - a. Status: 100% complete as of April 1, 2026.
 - b. Achievements:
 - i. Chief Puller completed an annual social media plan.

- ii. Hired a contractor to create fire and life safety videos that can be published on the District’s website and social media platforms showcasing fire and life safety services the District offers.
 - iii. Implemented the plan.
 - c. Issues: None.
 - d. Risks: The Finance Manager is currently acting as the Public Information Officer (PIO). Dedicated time is limited to keeping up on social media posting.
 - e. Next Steps:
 - i. Implement the use of the planning tool in Business Suite to ensure that a steady-stream of posts are being published.
 - ii. Identify a second employee who can help manage the social media.
8. **Evaluate growth impacts on emergency service demands. Review and recommend funding mechanism for additional staffing if data supports the need to add emergency response personnel, participate in planning and development, post-approval, of the City of Sisters Urban Growth Boundary.**
- a. Status: 75% complete as of April 1, 2026.
 - b. Achievements:
 - i. The District has placed a levy on the May 2026 ballot to hire additional staffing.
 - c. Issues: None.
 - d. Risks: If the May ballot is unsuccessful, staff and the board will need to look at alternative options to increase staffing.
 - e. Next Steps:
 - i. City of Sisters to adopt the Urban Growth Boundary.
 - ii. May ballot will determine funding for additional staffing.
 - iii. Participate in planning and development post-approval of the City of Sisters urban growth boundary (UGB).



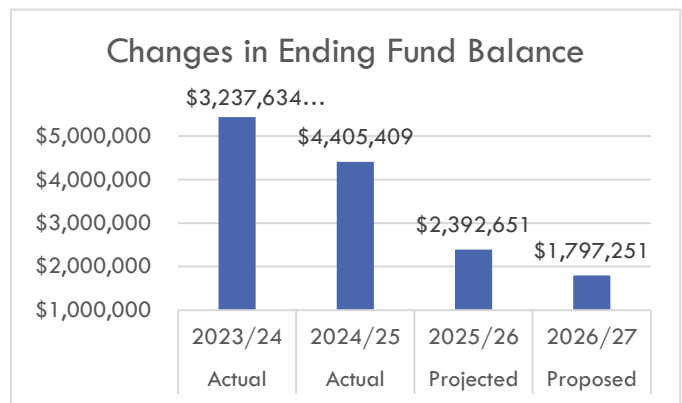
PICTURED LEFT: A LIVE FIRE INSTRUCTOR MONITORS A LIVE FIRE TRAINING BURN INSIDE A CONEX BOX AT THE DISTRICT’S TRAINING GROUNDS.

FINANCIAL SUMMARY

FINANCIAL OVERVIEW – ALL FUNDS

	2023/24	2024/25	2025/26	2026/27
	Actual	Actual	Projected	Budget
Summary of Revenues				
Property Taxes	3,910,840	4,094,570	4,226,207	5,459,481
Ambulance Transports	616,843	696,012	736,633	750,000
GEMT	85,619	64,956	72,431	50,000
Other Fees for Service	18,042	23,305	24,017	16,941
Fire Med Membership	14,366	13,743	11,929	14,000
Grant Revenue	42,462	111,289	42,607	503,910
Interest	223,233	191,916	128,324	76,000
Miscellaneous	125,465	110,773	334,195	248,700
Total Revenues	5,036,869	5,306,563	5,576,343	7,119,032
Summary of Expenditures				
Personnel Services	2,766,203	4,419,840	4,347,508	4,210,003
Materials and Services	1,015,440	1,151,682	1,520,382	1,555,279
Capital Outlay	6,413	517,935	700,500	1,215,942
Miscellaneous	-	2,070	-	-
Debt Service	216,173	227,436	228,457	234,301
Operating Contingency	-	-	-	540,409
Total Expenditures	4,004,229	6,318,963	6,796,847	7,755,934
Other Financing Sources (Uses)				
Note Receivable Payment	5,000	5,000	5,000	5,000
Transfers In	738,212	1,489,334	1,565,341	914,259
Transfers Out	(738,212)	(1,489,334)	(1,565,341)	(914,259)
Total Other Financing Sources (Uses)	5,000	5,000	5,000	5,000
Excess of Revenues Over (Under) Expenditures	1,037,640	(1,007,400)	(1,215,504)	(636,902)
Beginning Fund Balance	4,399,035	5,412,809	3,608,155	2,434,153
Ending Fund Balance	5,436,675	4,405,409	2,392,651	1,797,251
Increase/Decrease in Fund Balance	24%	-19%	-46%	-25%

The projected fund balance for 2025/26 is expected to decrease by 46% over the prior year. The majority of this decrease is attributed to \$1.2M payment to PERS in 25/26 which is projected to decrease ongoing PERS rates by 7.33%. It is also important to note this amount represents the minimum fund balance the District would end the fiscal year with, as operating contingency is appropriated and all line-item accounts are reflected to be spent to zero. Since contingency is only spent for unforeseen circumstances and line-item accounts are never completely spent in their entirety, this amount will more than likely be higher and carried forward in the ensuing fiscal year as the beginning fund balance.



Financial Overview – Breakdown by Fund**GENERAL OPERATING FUND**

	Actual	Actual	Projected	Budget
	2023/24	2024/25	2025/26	2026/27
Revenue				
Revenue	4,805,463	5,068,889	5,342,715	6,491,622
Beginning Fund Balance	2,621,927	2,935,801	2,595,468	2,135,973
Total Resources	7,427,390	8,004,690	7,938,183	8,627,595
Administration				
Personnel	642,475	673,391	730,482	1,016,437
Materials and Services	243,291	233,039	264,135	304,300
Capital Outlay	-	9,969	9,500	8,600
Total Administration	885,766	916,399	1,004,117	1,329,337
Operations				
Personnel	2,064,830	2,225,056	2,326,440	2,947,833
Materials and Services	208,787	186,930	206,822	301,033
Capital Outlay	-	-	15,000	-
Total Operations	2,273,617	2,411,986	2,548,262	3,248,866
Maintenance				
Personnel	15,192	16,270	17,931	145,681
Materials and Services	302,570	330,552	334,005	341,696
Capital Outlay	-	2,920	-	29,633
Total Maintenance	317,762	349,742	351,936	517,010
Volunteers				
Personnel	14,258	16,613	18,050	21,951
Materials and Services	252,791	226,697	285,005	336,925
Capital Outlay	-	-	-	-
Total Volunteers	267,049	243,310	303,055	358,876
Non-Departmental				
Transfers	738,212	1,489,334	1,565,341	914,259
Contingency	-	-	-	540,409
Total Non-Departmental	738,212	1,489,334	1,565,341	1,454,668
Total Expenditures	4,482,406	5,410,771	5,772,711	6,908,757
Ending Fund Balance	2,944,984	2,593,919	2,165,472	1,718,838

EMPLOYMENT RESERVE FUND

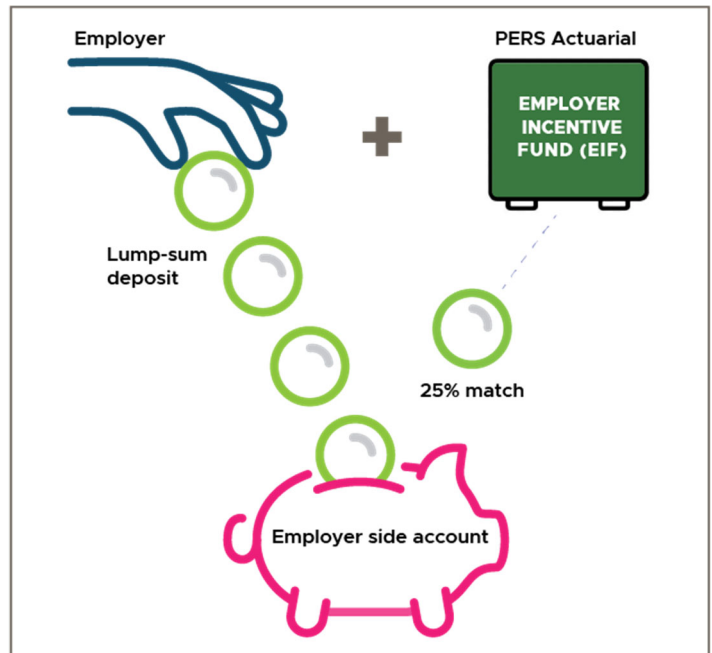
	2023/24	2024/25	2025/26	2026/27
	Actual	Actual	Projected	Budget
Revenue				
Transfers In	217,906	965,191	1,200,000	49,837
Beginning Fund Balance	417,729	606,188	82,869	28,264
Total Revenue	635,635	1,571,379	1,282,869	78,101
Expenditures				
Reserved for Future Expenditure	29,448	44,818	-	18,601
PERS Reserve for Future Expenditure	-	1,443,691	1,200,000	-
Unanticipated Personnel & Separation Co	-	-	54,605	59,500
LOL Carryover Reserve for Future Expend	-	-	-	-
Total Expenditures	29,448	1,488,509	1,254,605	78,101
Increase or Decrease in Fund Balance	188,458	(523,318)	(54,605)	49,837

The Board of Directors established a long-term funding strategy to address the District’s PERS obligations by setting aside \$78,000 annually over 15 years in the PERS Reserve for Future Expenditures. This strategy was designed to eliminate the transitional liability incurred when the District joined the State and Local Government Rate Pool (SLGRP) in 2019 and to help stabilize future rate increases.

In FY 2024–25, the District accelerated this effort and fully paid off the transitional liability of \$1,443,691. This action resulted in a 9.37% reduction in employer contribution rates for the 2025–2027 rate cycle.

In FY 2025–26, the District made an additional \$1,200,000 lump-sum deposit into its PERS side account to take advantage of the PERS Employer Incentive Fund (EIF) program. This program provides a 25% match on qualifying lump-sum contributions, up to the greater of 5% of the employer’s unfunded actuarial liability (UAL) or \$300,000. The District’s contribution qualified for the maximum match of \$300,000, which was applied toward reducing its UAL.

Because the UAL is a primary factor in determining PERS employer rates, this additional investment is projected to further reduce the District’s rates by approximately 7.33%.



The District also maintains several additional reserves:

- **Reserve for Future Expenditures:** Funds set aside for unanticipated costs not otherwise classified.
- **Unanticipated Personnel and Separation Costs:** Funds designated for labor-related expenses, including separation, accrued leave payouts, and retirement obligations.
- **Local Option Levy (LOL) Carryover Reserve:** Funds reserved from excess levy revenues. These funds will be used to support staffing needs following the expiration of the levy period.

BUILDING RESERVE FUND

	2023/24	2024/25	2025/26	2026/27
	Actual	Actual	Projected	Budget
Revenue				
Grant Income	-	-	-	-
Transfers In	198,758	182,948	130,341	104,922
Beginning Fund Balance	199,781	380,364	388,848	88,774
Total Revenue	398,539	563,312	519,189	193,696
Expenditures				
Training Center	-	-	-	-
Station 701	8,000	140,913	359,675	57,550
Station 703	-	19,775	70,740	-
Station 704	-	13,775	-	35,000
Reserved for Future Expenditure	10,176	-	-	101,146
Total Expenditures	18,176	174,463	430,415	193,696
Increase or Decrease in Fund Balance	180,582	8,485	(300,074)	12,372

The District established a Facilities Master Plan to systematically fund the ongoing maintenance of its existing buildings. Annual contributions are set at \$2.00 per square foot, totaling \$30,341 per year.

For the current fiscal year, the District plans to complete one maintenance project at Station 701, which includes replacing one hot water heater and installing an additional unit.

Projects that fall outside routine maintenance are funded separately from this reserve. These include the completion of a comprehensive Long-Range Master Plan, which will incorporate a Community Risk Assessment and a Standards of Cover Deployment Analysis.

In FY 2025–26, Jefferson County provided an emergency generator for Station 704 in Camp Sherman. This budget includes the anticipated installation costs for that generator.

Expanding emergency standby generator capacity at all stations remains a key District priority to enhance disaster preparedness and ensure continuity of operations.

EQUIPMENT RESERVE FUND

	2022/23	2023/24	2024/25	2025/26
	Actual	Actual	Projected	Budget
Revenue				
Transfers In	321,548	341,195	235,000	708,000
Beginning Fund Balance	1,082,336	1,402,785	453,299	12,299
Grant Revenue	5,314	-	-	457,410
Total Revenue	1,409,198	1,743,980	688,299	1,177,709
Expenditures				
Vehicles	-	486,257	581,000	170,000
EMS Equipment	6,413	9,506	21,000	25,000
Fire Equipment	-	9,283	74,000	655,238
Reserved for Future Expenditure	-	-	-	327,471
Total Expenditures	6,413	505,046	676,000	1,177,709
Increase or Decrease in Fund Balance	320,449	(163,851)	(441,000)	315,172

The District established an Apparatus and Equipment Master Plan to support a structured replacement schedule for fleet vehicles, as well as EMS and fire equipment. The annual contribution to the fleet replacement reserve is \$160,000.

This budget includes the purchase of a replacement command vehicle to retire an aging unit currently in the fleet.

Additional planned purchases include fire equipment upgrades, such as a slip-in unit for an all-terrain vehicle (ATV), the purchase of the ATV (supported by grant funding), and an air curtain burner, pending grant award. The District will also complete radio purchases carried over from FY 2025–26.

Planned emergency medical equipment replacements include a new gurney.

ASSOCIATION SPECIAL FUND

	2023/24	2024/25	2025/26	2026/27
	Actual	Actual	Projected	Budget
Revenue				
Transfers In	-	-	-	51,500
Donations	-	-	-	50,000
Merchandise Sales	-	-	-	7,500
Interest	-	-	-	500
Beginning Fund Balance	-	-	-	76,000
Total Revenue	-	-	-	185,500
Expenditures				
Community Assistance Fund	-	-	-	2,500
Merchandise	-	-	-	7,500
Events	-	-	-	16,500
Scholarship Program & Memorials	-	-	-	5,815
Wildfire & Community Risk Preparedness	-	-	-	18,314
Supplies/Bank Fees	-	-	-	1,000
Member Support & Outreach	-	-	-	1,000
Fire District Program Support	-	-	-	25,000
Reserved for Future Expenditure	-	-	-	107,871
Total Expenditures	-	-	-	185,500
Increase or Decrease in Fund Balance	-	-	-	107,871

The Association Special Fund was established in FY 2026–27 to account for the financial activities of the Sisters-Camp Sherman Fire District Association. The Association serves as the social, civic, and charitable organization of the District’s career and volunteer members.

The purpose of the Association is to foster fellowship among members and their families, support and enhance fire service traditions, and engage the community through events, educational programs, and activities. The Association also raises funds to support a variety of initiatives, including a community assistance program for individuals impacted by fire or medical incidents, the Spirit of Christmas program for qualifying low-income families, Association-sponsored social events, and a scholarship program for Sisters High School seniors pursuing careers in fire service or emergency medical services.

Historically, the Association operated as a division of the District but maintained a separate bank account and internal governance structure, including its own bylaws. During FY 2025–26, the District Board of Directors undertook a review to clarify the legal and financial relationship between the District and the Association, with a particular focus on the management and oversight of donated funds. Based on legal guidance and consultation with

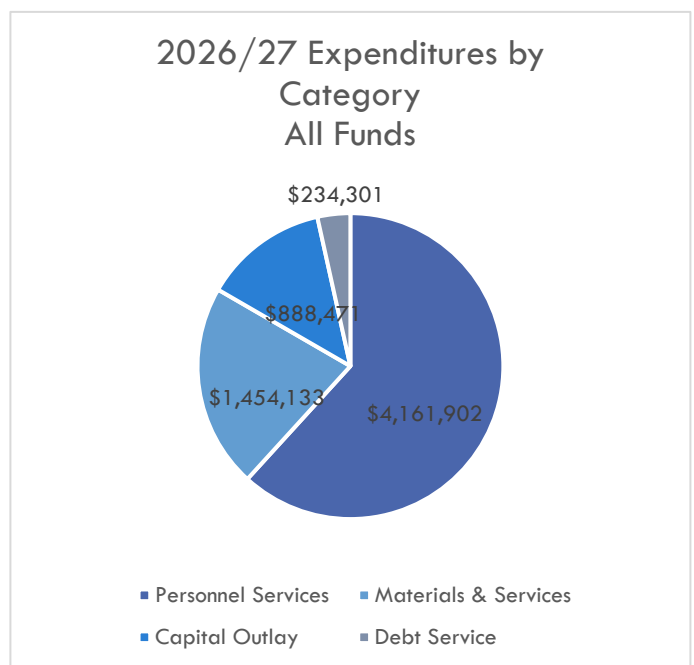
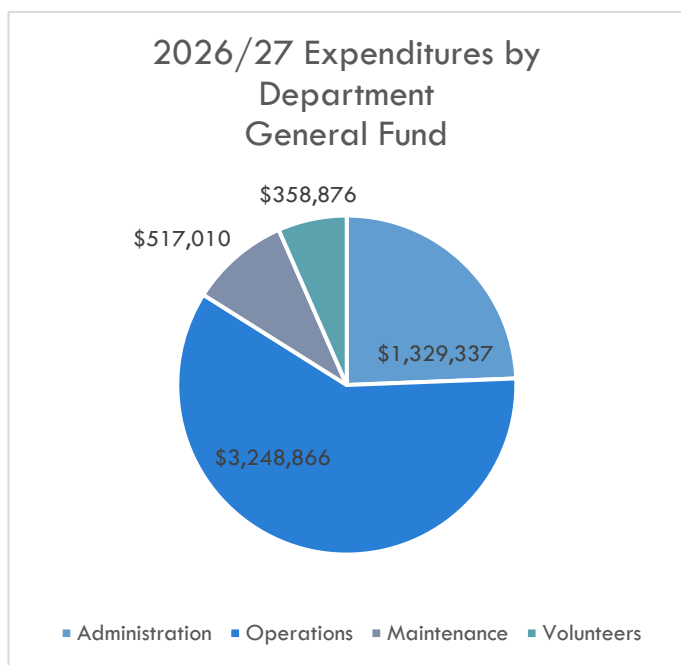
the District’s CPA, it was determined that best practice is to incorporate Association funds into the District’s formal budget and audit processes.

As a result, the Association Special Fund was created to ensure appropriate transparency, accountability, and compliance in the management of all current and future Association funds. This fund is used to receive, manage, and track donations and to support Association-related activities in alignment with District policies and financial controls.

DEBT SERVICE FUND

	2023/24	2024/25	2025/26	2026/27
	Actual	Actual	Projected	Budget
Revenue				
Property Tax Bond Revenue	220,029	231,744	228,929	141,000
Interest	6,064	5,930	4,700	500
Beginning Fund Balance	77,262	87,671	87,671	92,843
Total Revenue	303,354	325,345	321,300	234,343
Expenditures				
2007 GO Bond Interest Bldg 701	16,173	12,433	8,457	4,301
2007 GO Bond Principal Bldg 701	200,000	215,000	220,000	230,000
Total Expenditures	216,173	227,433	228,457	234,301
Ending Fund Balance	87,181	97,912	92,843	42

The Debt Service Fund was established to collect property tax revenues associated with the District’s 2007 bond, which financed the expansion and renovation of the main station in downtown Sisters. The bond is scheduled to expire in spring 2027.



GENERAL OPERATING FUND REVENUE

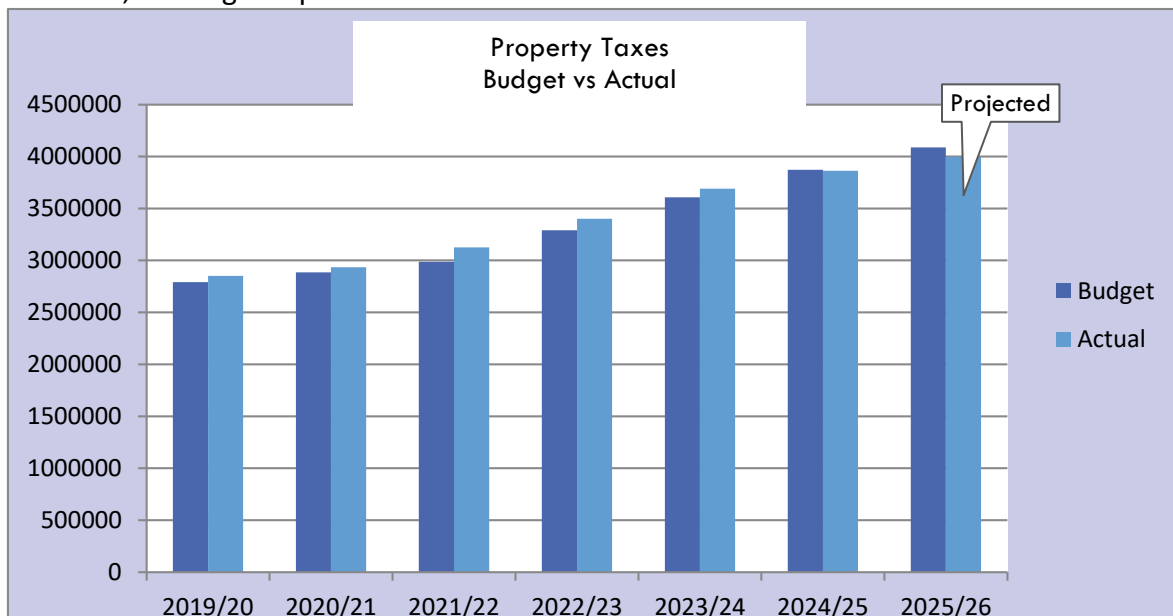
The District’s permanent tax rate of \$2.7317 per \$1,000 of assessed value was established by the Oregon Department of Revenue through the passage of Ballot Measure 50 in May 1997. Ballot Measure 50 also established a permanent tax rate for each taxing authority in the state, based on the entity’s previous tax levy and assessed valuation at the 1995/96 value, less ten percent. Ballot Measure 50 limits the increase in assessed valuation of each property to three percent per year, with special exemptions for property that is improved, rezoned, subdivided, or ceases to qualify for exemption. However, if real market value (RMV) falls below a property’s maximum assessed value (MAV), the lower of the two becomes the assessed value (AV) for which property taxes are calculated. This continues each year until the real market value exceeds the MAV.

District revenues are derived from a diversified mix of sources, including property taxes, ambulance billing, Ground Emergency Medical Transport (GEMT) program revenue, fire service contracts, FireMed subscriptions, and other miscellaneous revenues. Property taxes remain the District’s primary source of funding.

For FY 2026–27, total taxable assessed valuation is projected to increase by 4.9% in Deschutes County and 2.9% in Jefferson County, with an assumed collection rate of 96%. These projections are based on estimates provided by the Deschutes and Jefferson County Assessors.

Based on these assumptions, the District anticipates receiving \$3,855,036 in property tax revenue from Deschutes County and \$319,618 from Jefferson County. Prior year tax collections are estimated to contribute an additional \$50,000 combined.

The District Board of Directors has placed a local option levy on the May 2026 ballot to support additional staffing. If approved by voters, the levy is expected to generate approximately \$1,093,828 in new revenue, funding five positions.



Consistent with past practice, the District maintains a conservative approach when budgeting property tax revenues. This approach is reflected in the following graph, which compares budgeted property tax revenue to actual collections.

The Beginning Fund Balance represents the District's second-largest revenue source in the FY 2026–27 budget. It consists of unspent funds carried over from the prior fiscal year, including contingencies and reserve balances.

For FY 2025–26, the Beginning Fund Balance totaled \$2,595,468, exceeding the budgeted amount of \$2,561,481. This increase was primarily driven by higher-than-projected property tax collections, elevated interest earnings, increased ambulance and GEMT revenues, grant funding, donations, and lower-than-anticipated expenditures in FY 2024–25.

For FY 2026–27, the proposed Beginning Fund Balance is \$2,135,973, representing a 16.7% decrease from the prior year's budgeted amount. This decrease is primarily due to several one-time and ongoing factors, including a significant lump-sum payment to PERS to leverage a State matching program, increased personnel costs, reduced grant funding for the FF/EMT/Community Risk position, and higher overall operating and material costs.

Ambulance revenue has increased in alignment with rising service demand. In 2025, the District responded to 1,633 total incidents, including 46 fire-related calls and 1,151 EMS-related calls. While overall call volume remained relatively consistent with the prior year, ambulance transports have increased significantly—up 92% over the past ten years. The Board anticipates reviewing ambulance rates prior to the end of FY 2025-26 and potentially implementing a split rate for in-district versus out-of-district patients.

Patient walk-ins at the main fire station also rose substantially, increasing 57% in 2025 to a total of 127. This trend is influenced in part by limited access to urgent care services within approximately 25 miles of the community.

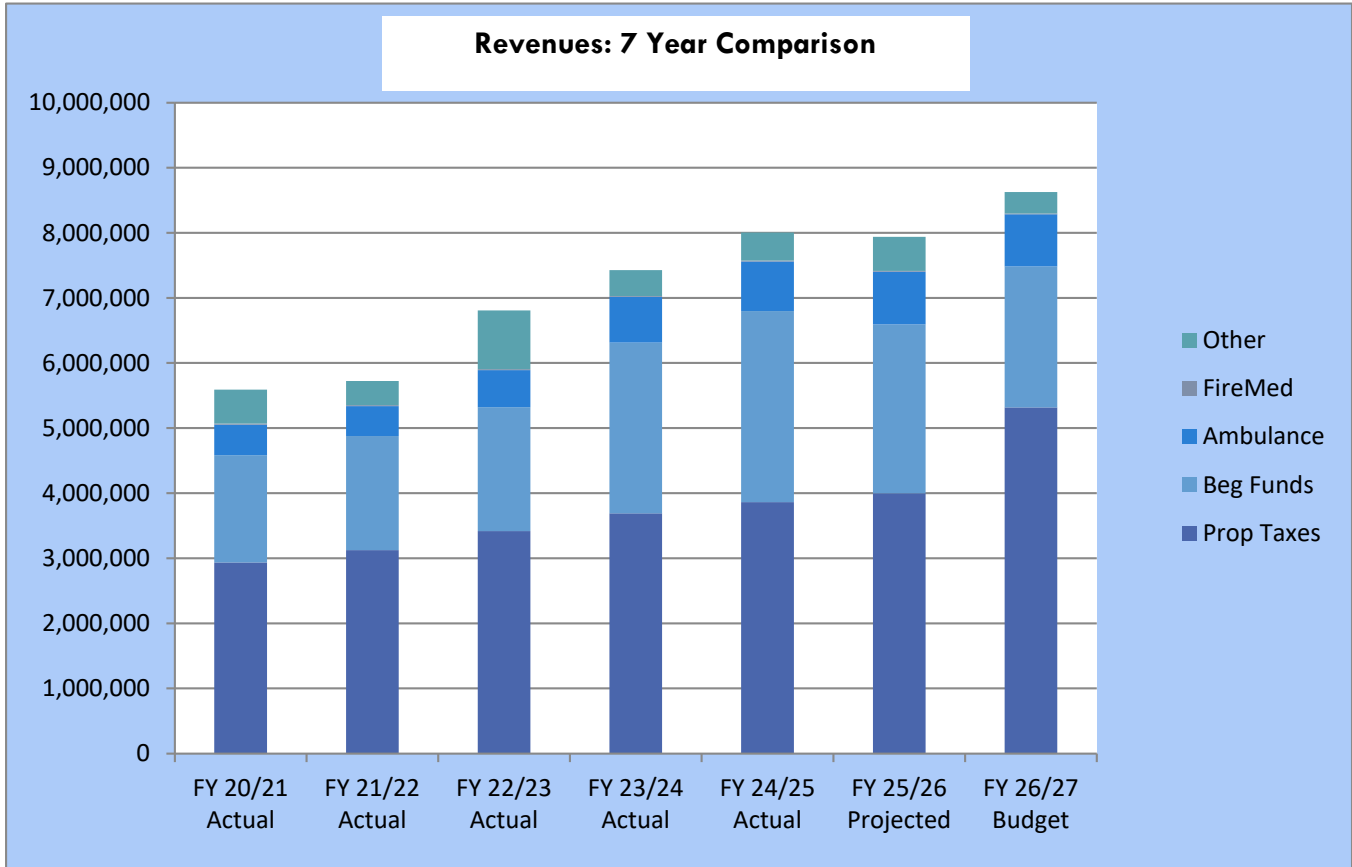
The District also experienced a notable increase in simultaneous demand, responding to 374 back-to-back incidents in 2025. These incidents—defined as a second call dispatched before the first is completed—have increased 207% since 2019.

The District was awarded a grant in 2025–26 for an all-terrain vehicle, which will be received in this budget period. In addition, the District anticipates the award of four grants that are incorporated into the proposed FY 2026–27 budget. These include a \$35,000 Oregon State Fire Marshal Wildfire Staffing Grant to support staffing during peak summer demand, as well as reimbursement for maintenance expenses associated with the grant-funded Type 3 engine.

The District has also applied for a \$3,000 Special Districts Association of Oregon (SDAO) Internship Grant to support a temporary contractor for a records archiving project. In addition, staff anticipates receiving a \$5,000 City of Sisters Prevention Grant to support community risk reduction efforts.

Engine company response is another service the District offers to out-of-District residents for a fee when called to respond to motor vehicle accidents on state highways. The District has billed for five engine company responses this fiscal year to date, which is a 50% decrease over the previous year.

Revenue Trends Summary (FY 2020/21 – FY 2026/27)



Over the seven-year period from FY 2020/21 through the FY 2026/27 Budget, the District’s revenue profile shows steady growth in core funding sources, with some variability in one-time and supplemental revenues.

Property tax revenue demonstrates consistent and significant growth, increasing from approximately \$2.93 million in FY 2020/21 to a projected \$3.99 million in FY 2025/26, and then rising substantially to \$5.32 million in the FY 2026/27 Budget. This upward trend reflects both assessed value growth and the anticipated impact of new local funding measures, making property taxes the most stable and primary revenue source for the District.

Beginning fund balances increased steadily from \$1.65 million in FY 2020/21 to a peak of \$2.94 million in FY 2024/25, indicating strong fiscal management and the ability to carry forward reserves. Beginning fund balances are projected to decline in FY 2025/26 and FY 2026/27, reflecting the planned use of reserves to support operations, capital needs, or service level adjustments.

Ambulance revenue shows consistent operational growth, rising from \$471,034 in FY 2020/21 to a projected \$809,064 in FY 2025/26, before leveling slightly to \$800,000 in FY 2026/27. This trend aligns

with increasing call volume and service demand, making ambulance transport a growing and important secondary revenue source.

FireMed revenue remains relatively stable across the period, fluctuating modestly between approximately \$11,900 and \$17,200 annually. This indicates a consistent subscriber base with limited volatility, though it does not represent a major growth area.

Other revenue is the most variable category, ranging from \$370,896 to \$902,848 over the period. The spike in FY 2022/23 suggests the presence of one-time revenues such as grants or reimbursements. Outside of that year, this category remains inconsistent, reinforcing its role as a supplemental—not core—funding source.

Overall, the District’s revenue trends highlight:

- Strong and reliable growth in property tax revenues
- Increasing ambulance revenue tied to service demand
- Strategic use and gradual drawdown of fund balances
- Continued variability in grant and miscellaneous funding

These trends collectively illustrate a shift toward greater reliance on stable, recurring revenue sources while using reserves and one-time funds to bridge gaps and support strategic initiatives.



AT&T PRESENTED A \$15,000 DONATION TO THE DISTRICT FOR ITS EFFORTS DURING THE 2025 FLAT FIRE

GENERAL OPERATING FUND REVENUE BUDGET DETAIL

2026/27 Fiscal Year

Revenue by Account

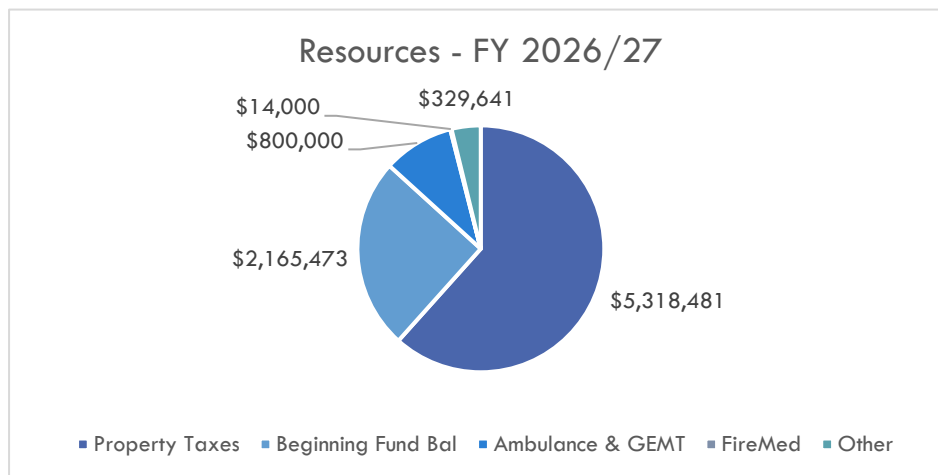
General Operating Fund

		2023/24	2024/25	2025/26	Proposed 2026/27	Approved 2026/27	Adopted 2026/27
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-01-0-40100	Property Taxes-Current Year	3,642,272	3,850,833	4,038,407	4,174,653		
1-01-0-40101	Property Taxes - Local Option	-	-	-	1,093,828		
1-01-0-40200	Property Taxes-Previous Years	48,539	11,994	50,000	50,000		
1-01-0-41100	Ambulance Revenue	616,843	696,012	675,000	750,000		
1-01-0-41110	GEMT Revenue	85,619	64,956	50,000	50,000		
1-01-0-41200	Other Fees for Service	18,042	23,305	16,494	16,941		
1-01-0-42100	Fire Med Subscriptions	14,366	13,743	14,000	14,000		
1-01-0-43100	Interest Income	217,169	185,986	75,000	75,000		
1-01-0-44100	Grant Revenue	37,148	111,289	38,500	46,500		
1-01-0-44200	Donations Received	75,852	59,671	50,000	-		
1-01-0-44300	Conflagration Revenue	37,331	14,553	168,000	50,000		
1-01-0-45000	Miscellaneous Revenue	12,282	36,548	10,750	141,200		
1-01-0-49990	Beginning Fund Balance	2,621,927	2,935,801	2,561,481	2,165,473		
Total GENERAL FUND REVENUE		7,427,390	8,004,690	7,747,632	8,627,595	-	-

REVENUE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
1-01-0-40100	Property Taxes – Current Year	4,174,653	
	Deschutes County -Assumes 4.9% increase in taxable assessed value and a 96% collection rate		3,855,036
	Jefferson County -Assumes 2.9% increase in taxable assessed value and a 96% collection rate		319,618
1-01-0-40101	Property Taxes – Local Option Levy	1,093,828	
	Deschutes & Jefferson County local option levy taxes.		
1-01-0-40200	Property Taxes – Previous Years	50,000	
	Property tax revenue on past due accounts.		
1-01-0-41100	Ambulance Revenue	750,000	
	Revenue collected for ambulance transports.		
1-01-0-41100	GEMT Revenue	50,000	
	Ground Emergency Medical Transport revenue. CCO & FFS Transports		

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
1-01-0-41200	Other Fees for Service	16,941	
	Jefferson County Rent plus ½ Starlink		2,040
	Fire Contracts		5,301
	Fire Apparatus Response		1,600
	Community Room Revenue		3,000
	CPR/First Aid Classes		2,500
	Address Signs		2,500
1-01-0-42100	Fire Med Subscriptions	15,000	
	Revenue from the sale of Fire Med memberships		
1-01-0-43100	Interest Income	75,000	
	Interest received from Deschutes and Jefferson County Taxes and Local Government Investment Pool Account		
1-01-0-44100	Grant Revenue	46,500	
	Special Districts Association Oregon Internship Grant		3,000
	City of Sisters Prevention Grant		5,000
	OR State Fire Marshal WFS Staffing Grant		35,000
	OR State Fire Marshal Engine Prog. Grant		3,500
1-01-0-44200	Donations Received	0	
	Moved to Association Special Fund		
1-01-0-44300	Conflagration Revenue	50,000	
	Revenue received from Emergency Conflagration response		
1-01-0-45000	Miscellaneous Revenue	141,200	
	Revenue from sales of t-shirts, caps, surplus equipment (Engine 721 and Incident Support Unit), etc.		
1-01-0-49900	Beginning Fund Balance	2,165,473	
	Includes all unspent dollars from the prior fiscal year including prior contingencies and reserves.		



SIGNIFICANT BUDGETARY CHANGES

Property Taxes – Local Option Levy. The District budgeted to receive local option levy taxes for a May 2026 initiative to add staffing. If successful, the levy will fund three additional firefighter/paramedics (one per shift), one full-time wildfire and community risk coordinator, one full-time mechanic, and seasonal staffing to supplement regular, full-time staffing during peak summer months.

Ambulance Revenue. Emergency medical transports have increased 92% over the past ten years. The Board of Directors may create a new fee schedule for transports with a split rate for in-district (taxpayers) versus out-of-district (non-taxpayers) to take effect July 1, 2026.

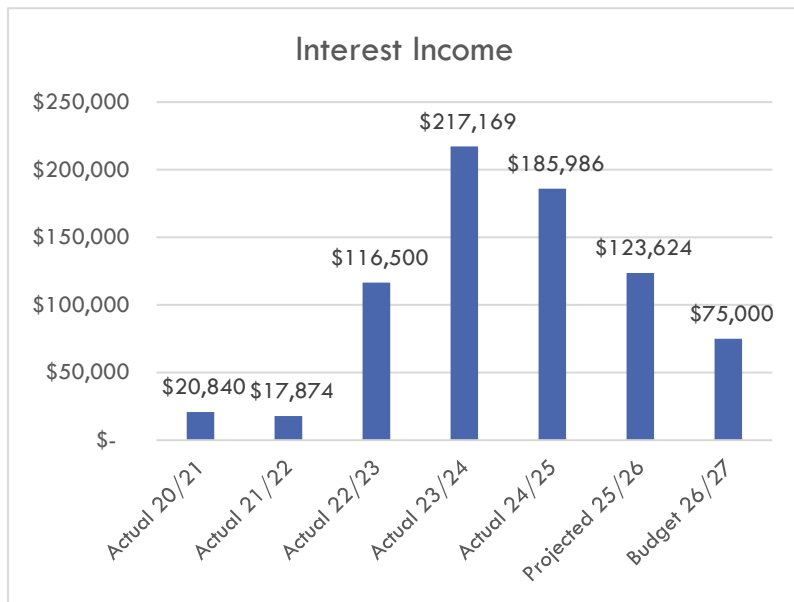
GEMT. The District received funds for the Ground Emergency Medical Transport Program in FY 25/26 for from both the Coordinated Care Organization (CCO) program and Fee for Service (FFS) program. This was a continuation of a program that was funded during FY 21 and is expected to continue this FY in addition to the Fee for Service (FFS) program. The number of (FFS) transports increased over the prior year resulting in an increased reimbursement from that program. The District anticipates receiving an estimated \$50,000 in FY 26/27 related to the FFS and CCO programs.

Interest Income. Interest rates in the Local Government Investment Pool (LGIP) have steadily declined in 25/26 and are currently at 4% as of March 31, 2026. It is expected the total interest income will decline in 26/27 due to carrying less money in reserves.

Other Fees for Service. These are revenues for out of District fire contracts, fire apparatus response (engine response billing), community room rentals, CPR/first aid classes, and emergency address signs. This revenue category fluctuates year to year based on requests for service.

Grant Revenue. The District anticipates receiving the following grants during this budget: Oregon State Fire Marshal (OSFM) Wildfire Staffing grant for \$35,000, OSFM Engine Program grant for \$3,500, a Special Districts Association Oregon (SDAO) Internship Grant, and a City of Sisters Prevention grant. Grant revenue fluctuates from year to year.

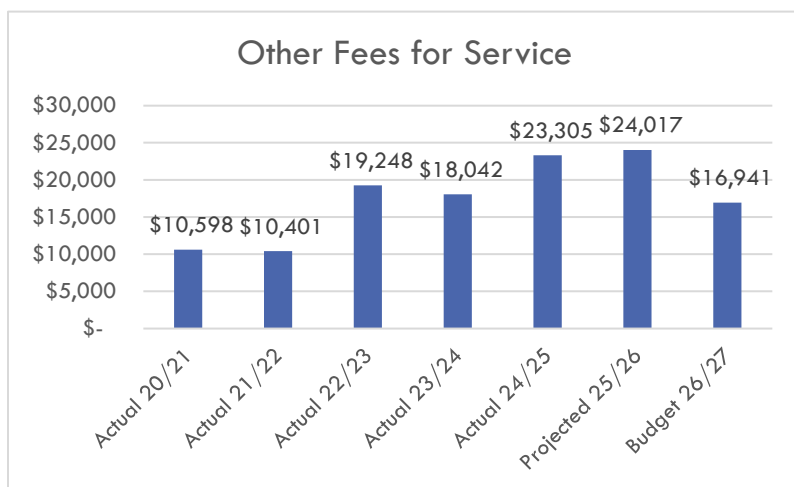
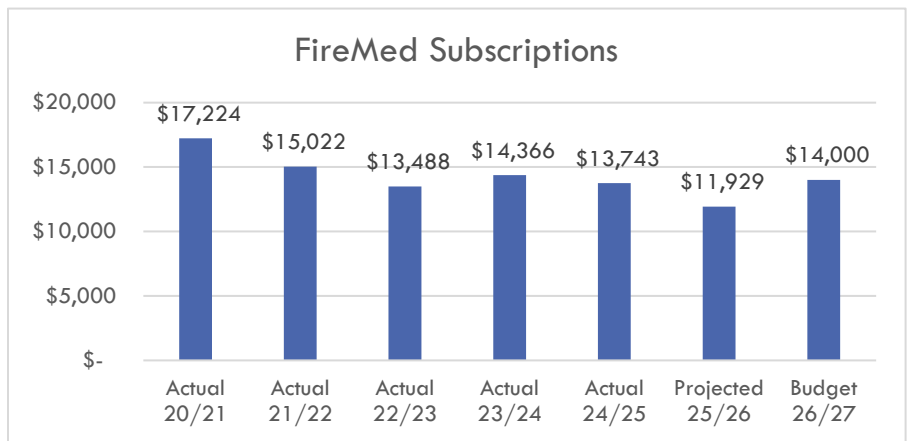
Conflagration Revenue. These are funds received to reimburse the District for staff and equipment sent for conflagrations outside the District. The District received \$174,777 for three conflagrations in 25/26. One reimbursement was for the Palisades Fire in California and was a carryover from 24/25, one reimbursement for the Cram Fire in Jefferson County, and the Flat Fire which was an in-district conflagration. As it is difficult to know if the District will be called out on any conflagrations, a placeholder amount of \$50,000 has been include in FY 26/27. A conflagration overtime expenditure of the same amount is budgeted in the operations personnel services department.



The following graphs portray a historical view of the other revenue categories:

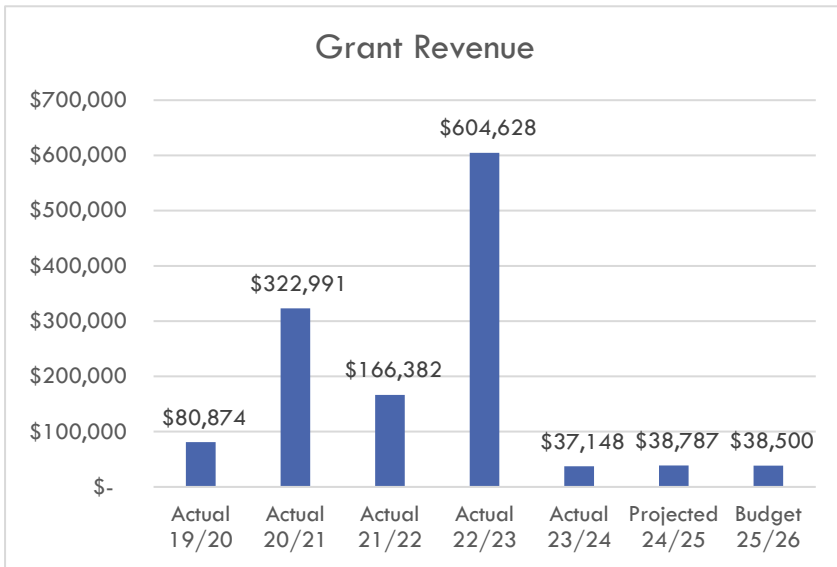
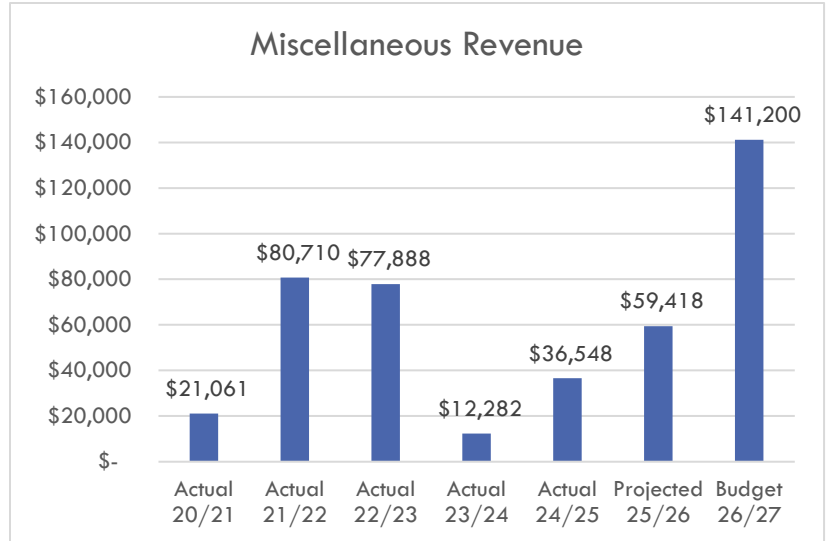
Interest income is earned from money the District has invested in the Local Government Investment Pool (LGIP). The LGIP is an open-ended, no-load diversified portfolio administered and backed by the Oregon State Treasury. The LGIP is commingled with the State's short-term funds. Very small amounts of interest are also earned from the counties each month.

The District contracts with Life Flight to administer its FireMed subscriptions for a 25% administration fee charged by Life Flight. Subscriptions are expected to hold steady this year. Subscribers are allowed \$0 copay for ambulance transports from the District. The District is still able to collect allowed user fees from insurance.



Other fees for service include fire contracts, fire apparatus response, community room revenue, address signs, and CPR/First Aid classes. The District receives a steady flow of address sign orders, CPR/first aid class registrations, Stop the Bleed class registrations, and community room bookings.

Miscellaneous revenue consists of photocopies, public records copies, research fees, vehicle and equipment surplus sales, t-shirt and hat sales, and any other non-anticipated income. In FY 26/27, the District expects to sell two vehicles: an aged-out engine and an old ambulance that was used previously as the District’s Incident Support Unit.



Grant revenue comes from local, state, and federal sources. The District anticipates receiving four grants in the general fund during FY 26/27 including two from the Oregon State Fire Marshal’s Office: one for reimbursement of maintenance items on a grant-awarded engine the District received in FY 25/26 for \$3,500 and one for \$35,000 for wildfire season staffing. In addition, the District anticipates receiving a \$5,000 prevention grant from the City of Sisters and \$3,000 matching grant from Special Districts Association Oregon to hire an intern to assist with a records archiving project.



PICTURED LEFT: THE DISTRICT’S CURRENT INCIDENT SUPPORT UNIT (ISU) WILL BE DECLARED SURPLUS AND SOLD IN FY 26/27. A NEWER, AGED-OUT AMBULANCE THE DISTRICT OWNS WILL BE TRANSITIONED TO THE NEW ISU.

ADMINISTRATION DEPARTMENT

The Administration Department includes the Fire Chief, Fire Marshal, Wildfire and Community Risk Specialist, Finance Manager, Administrative Assistant, and Office Assistant. The Fire Chief serves as the District's Chief Executive Officer, providing overall leadership, direction, and coordination of District operations.

Administration supports the District's mission and vision through strategic planning, policy development, personnel and risk management, and civil service oversight. The department also provides support to the Board of Directors, Budget Committee, and Civil Service Commission.

The Finance function is responsible for accounting, budgeting, payroll, benefits administration, and financial reporting, as well as cash and investment management, fixed assets, contract administration, and long-term financial forecasting. Finance monitors departmental budget activity and ensures compliance with Oregon Local Budget Law.

The Fire Marshal and Wildfire and Community Risk Coordinator lead the District's Fire and Life Safety Division. The Fire Marshal position transitioned to full-time in FY 2025–26. The Wildfire and Community Risk Coordinator position was previously grant-funded and split between firefighter/EMT and community risk responsibilities; following the expiration of that grant in spring 2026, the District has proposed transitioning this role to a full-time position focused on wildfire and community risk, contingent upon approval of the May 2026 local option levy.

These positions are supported by community volunteers through the Fire Corps program and provide a wide range of services, including fire code plan reviews, business inspections, fire investigations, wildfire risk reduction programs, public education, and community outreach initiatives such as CPR/First Aid training, smoke alarm installation, and safety programs for residents of all ages.

The Administration Department works closely with all divisions to provide human resources support, communications, and oversight of legal, fiscal, and insurance compliance.

Funding in the administration department supports the following board priorities for FY 26/27:

- Developing a plan for onboarding new employees after successful local option levy campaign.
- Prioritizing Book 2 policies to be reviewed in 2026/2027 and implementing a review process.
- Updating the District's Strategic Plan.
- Applying for grant funding for equipment.
- Applying for and receiving the Government Finance Officers Distinguished Budget Award.

BUDGET SUMMARY FOR ADMINISTRATION

Expenditures	2023/24 Actual	2024/25 Actual	2025/26 Budget	2026/27 Budget
Personnel Services	\$642,475	\$673,391	\$743,250	\$1,016,437
Materials and Services	\$243,291	\$233,039	\$318,449	\$304,300
Capital Outlay	\$0	\$9,969	\$9,500	\$8,600
TOTAL	\$885,766	\$916,399	\$1,071,199	\$1,329,337

SIGNIFICANT BUDGETARY CHANGES

The Finance Manager conducts a comprehensive salary and benefits analysis every two years, benchmarking the District against comparable fire agencies in Central Oregon. The Board of Directors has established a goal of positioning the District's total compensation at approximately the third-highest level among peer agencies to support recruitment and retention of qualified staff.

Based on the results of this analysis, adjustments have been made to the District's salary schedule to align with this direction.

- **Fire Marshal.** Budgeted full-time. This position received a 20% adjustment in the salary schedule to bring it back in line with other comparable position across Central Oregon.
- **Wildfire and Community Risk Coordinator.** Budgeted full-time. This position transitions from a grant-funded, split assignment within the Operations Department—previously supporting both emergency response staffing and community risk reduction—into a full-time Wildfire and Community Risk position in this budget. Funding for this position is anticipated through the District's proposed local option levy. As a newly established role, a corresponding salary range has been added to the District's salary schedule.
- **Finance Manager.** Budgeted full-time. This full-time position was previously titled Hybrid Executive Assistant/Finance Manager. The Board approved a title change to better align with the Chief's vision of a stronger focus on financial management. The position received a 20% salary adjustment and includes a 3% longevity incentive.
- **Administrative Assistant.** Budgeted half-time. This position supports the District's human resources functions and includes additional budgeted hours for project work, including the upcoming records archiving initiative.
- **Office Assistant.** Budgeted full-time. The District hired a half-time Office Assistant in FY 2025–26 to replace a position vacated through internal promotion. If the District's proposed local option levy is approved, this position is planned to transition to full-time to provide consistent front office coverage and allow the Finance Manager to focus on core responsibilities. If the levy is not approved, the position will remain half-time.

- **Deferred Comp.** This includes deferred comp in lieu of Social Security for the Fire Chief, Fire Marshal and Wildfire and Community Risk Specialist positions.
- **Overtime.** This budget includes 100 hours of overtime for the Fire and Life Safety Division employees.
- **PERS.** This budget includes public employee retirement system (PERS) costs for all positions in this department. Estimated rates will be 20.02% for Tier 1/Tier 2, 18.95% for OPSRP fire, and 13.68% for OPSRP general service, which includes the 6% employee rate the District pays.
- **Health Insurance.** Health insurance rates increased 6% while dental insurance remained flat. This includes 100% employer paid health coverage for four administration employees.
- **VEBA (voluntary employees’ beneficiary association).** District benefit established for employees to pay for eligible medical expenses. Six administration employees are covered by this benefit.
- **Legal Fees.** The District has reduced legal services expenditures in the FY 2026–27 budget, reflecting no anticipated need for significant legal review.
- **Insurance.** The District’s insurance increased 12% overall. This includes property, liability, and crime insurance.
- **Contract Services.** This line item was reduced primarily due to GEMT program fees. Additional funding was included in FY 2025–26 as the State reconciled prior-year programs. With that process now complete, the District anticipates lower associated fees going forward.
- **Dues and Subscriptions.** This line increased to include increased dues to Special Districts Association Oregon (SDAO), increased fees for Adobe Pro software and ongoing shredding service.
- **Travel/Lodging.** Travel and lodging increased due to out-of-town training for two Fire and Life Safety Division employees.

DISTRICT PERS RATE HISTORY

	Employee 6%	Tier 1 / Tier 2	OPSRP	
			Police/Fire	General Service
FYs 2017/19	6%	29.30%	22.67%	17.90%
FYs 2019/21	6%	33.26%	25.02%	20.39%
FYs 2021/23	6%	32.46%	27.68%	23.32%
FYs 2023/25	6%	18.89%	15.79%	11.00%
FYs 2025/27	6%	14.02%	12.95	7.68

The PERS rates for FY 2021/23 were stabilized somewhat when the District joined the State and Local Government Rate Pool (SLGRP) (a pool of special Districts in Oregon) rather than relying on the District’s sole experience. The District also created a side account to help reduce rates. The side account deposited in 2019 was valued at \$1,500,000 and as of 12/31/2023 (last valuation date) was \$1,487,356.

The District took advantage of a matching grant program the State offered in July 2025 making an additional deposit to the existing side account of \$1,200,000, which provided an additional \$300,000 of

free money from the State. This is anticipated to provide additional rate relief after the next valuation is released. The District has received a total of 18.31% rate relief since 2019 after establishing a PERS side account, joining the SLGRP, and paying off its transitional liability in July 2024, (which was incurred from joining the SLGRP).

The administration department currently has two full-time employees enrolled under the Tier1/Tier2 retirement plan. One part-time employee is also enrolled in the Tier 1/Tier 2 plan. All new employees are hired under OPSRP unless they are already a Tier 1/Tier 2 PERS member. The Administration Department currently has one employee participating in the PERS Work After Retirement Program. This saves the District 6% of their salary. These savings are being redirected to further reduce PERS liability for the District.

ADMINISTRATION PERSONNEL SUMMARY

Position	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Fire Chief	1.00	1.00	1.00	1.00	1.00
Fire Marshal	0.50	0.50	0.75	1.00	1.00
Wildfire & Community Risk Office Assistant	0.50	0.50	0.50	0.50	1.00
Administrative Assistant	0.00	0.00	0.50	0.50	0.50
Hybrid Exec. Asst./Fin. Mgr.	1.00	1.00	1.00	1.00	1.00
TOTAL	3.00	3.00	3.75	4.00	5.50



PICTURED LEFT: JASMINE YESCAS WAS HIRED AS A HALF-TIME OFFICE ASSISTANT IN 2025. THE DISTRICT ANTICIPATES TRANSITIONING THIS POSITION TO FULL-TIME PENDING A SUCCESSFUL LOCAL OPTION LEVY CAMPAIGN IN MAY 2026.

Administration Cost Center Performance Measures

PERFORMANCE MEASURE	GOAL	2023	2024	2025
A1. Department receipt of GFOA Distinguished Budget Presentation award	Earn Annually	Awarded	Awarded	Awarded
A2. Number of audit material weaknesses or significant deficiencies	0	0	0	0
A3. Percent of engine company billings received	Earn 75%	87%	*73%	*14%
A4. Number of Firewise Community certificates awarded	Add 1 Annually	*0	*4	8
A5. Number of fire and life safety evaluations of businesses performed	100/Year	*28	144	275
A6. Number of false alarms within the District	<49	47	36	27

*Not met

Performance Measure A1 – The fire District was awarded the Government Finance Officer Association’s Distinguished Budget Presentation Award for the tenth consecutive year. The Distinguished Budget Presentation Award is the highest award in governmental Budgeting. In order to receive the budget award, the District had to satisfy nationally recognized guidelines for effective budget presentation.

Performance Measure A2 – The District contracts with Pauly, Rogers and Co., P.C. to conduct an annual audit. The audit was conducted using sampling, inquiries and analytical work to opine on the fair presentation of the basic financial statements and compliance with generally accepted accounting principles and auditing standards as well as the Oregon Municipal Audit Law and related administrative rules. The auditors found zero material weaknesses or significant deficiencies within the financial statements.

Performance Measure *A3 – Engine company billing was implemented in 2017 with an established target collection rate. Collection percentages have declined over the past two years. Although year-end results fell short of the established goal, recent improvements—including a streamlined billing process and the assignment of dedicated staff—have strengthened overall billing operations and are expected to support improved collection performance moving forward.

Performance Measure A4 – The District finalized the addition of eight new Firewise communities as of the end of 2025. The District has two employees dedicated to supporting this process.

Performance Measure A5 – The District’s Fire Marshal leads the in-person inspection program. The focus of the Fire and Life Safety Division has been to educate businesses and property owners on the Fire and Life Safety Code and work with them to bring deficiencies up to code promptly. Evaluation of a business self-inspection program in the future is being considered to aid the fire and life safety division in addressing the number of businesses requiring inspections. The self-inspection program allows businesses to review a list of fire and life safety recommendations and report back to the Fire District with any concerns or questions. The District completed 275 inspections in 2025, a 91% increase over the prior year.

Performance Measure A6 – False alarms are deceptive and erroneous reports of emergencies. These types of alarms can cause unnecessary panic and/or take needed resources out of service to a place they are not needed. Response to false alarms increases the District’s liability on mutual aid resources. The District met this goal in 2025. In July 2024, the District implemented a system to help manage and track fire alarm, sprinkler, and hood fire suppression systems. The tracking of these systems will help business owners and property owners keep their systems operational by having them serviced and tested as mandated by the Oregon Fire Code. This in turn will help reduce the number of false alarms generated from these systems.

Additional Administration Accomplishments for 2025/26:

- Jasmine Yescas was hired as the District’s half-time Office Assistant in September 2025.



PICTURED ABOVE (LEFT TO RIGHT): FIRE MARSHAL PULLER PRESENTS THE 2025 PARTNERSHIP AWARD TO DEPUTY STATE FIRE MARSHAL HEATHER MILLER FROM THE OREGON STATE FIRE MARSHAL’S OFFICE

ADMINISTRATION DEPARTMENT BUDGET DETAIL

2026/2027 Fiscal Year

Expenditures by Account
General Operating Fund

Personnel Services					Proposed	Approved	Adopted
		2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-11-1-50100	Fire Chief	157,256	145,000	148,915	153,085		
1-11-1-50200	Fire Marshal	70,522	85,172	116,917	144,089		
1-11-1-50201	Wildfire & Community Risk	-	-	-	95,671		
1-11-1-50400	Finance Manager	108,207	115,781	118,907	127,949		
1-11-1-50500	Administrative Assistant	-	32,987	34,012	39,109		
1-11-1-50600	Office Assistant	29,000	16,861	26,303	49,491		
1-11-1-51400	Deferred Compensation	22,328	28,516	30,648	39,790		
1-11-1-51500	Overtime	-	-	-	6,899		
1-11-1-52100	PERS	105,479	76,257	89,289	111,583		
1-11-1-52200	Health Insurance	79,963	59,294	53,931	112,107		
1-11-1-52300	VEBA	14,000	21,254	28,000	32,000		
1-11-1-52400	Other Benefits	1,354	21,623	21,687	22,114		
1-11-1-53100	Payroll Taxes	18,284	21,340	22,868	29,549		
1-11-1-54100	Worker's Compensation Ins	36,081	49,305	51,773	53,000		
Total Personnel Services		642,475	673,391	743,250	1,016,437	-	-
Materials and Services					Proposed	Approved	Adopted
		2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-11-2-50100	CPA/Audit	12,035	13,216	13,522	15,152		
1-11-2-50200	Legal Fees	3,044	7,500	30,000	7,500		
1-11-2-51100	Insurance	69,727	79,419	88,000	98,560		
1-11-2-52100	Advertising	12,193	3,950	6,000	6,000		
1-11-2-53100	Bank Charges	3,905	2,517	3,300	5,000		
1-11-2-53200	Postage	1,414	1,110	1,100	1,100		
1-11-2-53300	Contract Services	72,208	88,796	117,508	101,693		
1-11-2-53400	Supplies	17,634	11,964	10,756	11,396		
1-11-2-54100	Dues/Subscriptions	9,591	15,028	17,713	22,929		
1-11-2-55100	Training/Conferences	10,859	2,226	7,175	9,140		
1-11-2-55200	Travel/Lodging	23,119	2,115	14,810	14,740		
1-11-2-55300	Per Diem	757	789	2,665	3,990		
1-11-2-55400	Business Expense	407	578	1,000	1,000		
1-11-2-56100	Cell Phone Reimburse	2,185	2,150	2,400	3,600		
1-11-2-56200	Uniforms	4,214	1,682	2,500	2,500		
Total Materials and Services		243,291	233,039	318,449	304,300	-	-

Capital Outlay		2023/24	2024/25	2025/26	Proposed 2026/27	Approved 2026/27	Adopted 2026/27
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-11-3-50100	Office Equipment	-	9,969	9,500	8,600		
1-11-3-51100	Office Furniture	-	-	-	-		
Total Capital Outlay		-	9,969	9,500	8,600	-	-

EXPENDITURE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
<u>PERSONNEL SERVICES</u>			
1-11-1-50100	Fire Chief Fire Chief annual salary based on contract. For 2026/27 salary is \$153,085 which assumes a 2.8% cost-of-living adjustment.	153,085	153,085
1-11-1-50200	Fire Marshal Fire Marshal step 6 wages.	144,089	144,089
1-11-1-50201	Wildfire & Community Risk Coordinator Wildfire & Community Risk Coordinator step 2 wages.	95,671	95,671
1-11-1-50400	Finance Manager Finance Manager step 2/3. Includes 3% longevity pay.	127,949	127,949
1-11-1-50500	Administrative Assistant AA step 3 wages assume an average of 20 hours per week plus additional 120 hours for project work.	39,109	39,109
1-11-1-50600	Office Assistant OA step 1/2.	49,491	49,491
1-11-1-51400	Deferred Comp Employer pays 6.2% into Fire Chief’s 457 Deferred Comp account instead of Social Security Additional deferred compensation per Fire Chief’s contract at 4% plus catch-up Employer pays 6.2% into Fire Safety Manager’s 457 Deferred Comp account in lieu of Social Security Employer pays 6.2% into Wildfire & Community Risk’s 457 Deferred Comp account in lieu of Social Security Employer pays 6.2% into Deferred Comp for overtime in lieu of Social Security.	39,790	9,491 15,005 8,934 5,932 428
1-12-1-51500	Overtime Overtime for Wildfire & Community Risk Employee	6,899	6,899

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
1-11-1-52100	PERS (Public Employees Retirement System)	111,583	
	Fire Chief OPSRP P&F Rate		33,036
	Fire Marshal Tier ½ (Retiree Rate)		20,201
	Wildfire & Community Risk OPSRP P&F Rate		18,131
	Finance Manager & Admin. Asst. Tier ½ Rate		33,445
	Office Assistant OPSRP GS Rate		6,770
1-11-1-52200	Health Insurance	112,107	
	Fire Marshal health, dental, vision, STD, LTD		24,131
	Wildfire & Com Risk health, dental, vision, life, STD, LTD		33,832
	Finance Manager health, dental, vision, life, STD, LTD		33,832
	Office Assistant health, dental, vision, life, STD, LTD		20,312
1-11-1-52300	VEBA (Voluntary Employees' Beneficiary Association)	32,000	
	Fire Chief VEBA contribution		4,000
	Fire Marshal VEBA contribution		6,000
	Wildfire & Community Risk VEBA contribution		6,000
	Finance Manager VEBA contribution		6,000
	Office Assistant VEBA contribution		4,000
	Admin. Asst. VEBA contribution in lieu of 50% covered health insurance.		6,000
1-11-1-52400	Other Benefits	22,114	
	Life Flight Combo Membership for two employees		170
	AD&D Insurance & Accident Ins. for six employees		212
	Costco membership @ \$65/yr. for six employees		390
	Employee Assistance Program six employees @\$15		90
	Fire Chief Housing Allowance per Contract		21,252
1-11-1-53100	Payroll Taxes	29,549	
	Fire Chief Medicare taxes @1.45% and Paid Leave OR (PLO) 1%		
	Fire Marshal & WF & Comm. Risk Medicare taxes @1.45% and PLO		
	Finance Manager, Admin Asst, & Off. Asst. FICA taxes @7.65% and PLO		
	Worker's Benefit Fund (WBF) \$0.011/hr. 6 emps		
1-11-1-54100	Worker's Compensation Insurance	53,000	
	OTJ injury Insurance for all staff and volunteers		
	TOTAL PERSONNEL SERVICES	1,016,437	
	<u>MATERIALS AND SERVICES</u>		
1-11-2-50100	CPA/Audit	15,152	
	CPA audit fees and State of Oregon audit fees		

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
1-11-2-50200	Legal Fees Attorney services	7,500	
1-11-2-51100	Insurance Liability Insurance for all District property. Auto and Property Insurance (Earthquake, flood, etc.). Crime Coverage	98,560	
1-11-2-52100	Advertising Legal notices, employment notices & preparedness campaigns	6,000	
1-11-2-53100	Bank Charges Local Government Investment Pool, US Bank, and credit card merchant service fees	5,000	
1-11-2-53200	Postage General postage, shipping expenses	1,100	
1-11-2-53300	Contract Services	101,693	
	Ambulance billing services		22,500
	Accounting software support		8,088
	Photocopier Lease + Copies/Ink Contract		6,830
	GFOA Budget Award application fee		375
	IT Support/Firewall		12,000
	Website		6,000
	Printing/Binding		850
	Sisters Country Visioning Contribution		1,000
	Strategic Planning Consultation		6,000
	Payroll Service Fees		2,800
	Other misc. administrative services/fees		1,250
	Archiving/Scanning Project (SDAO Grant)		6,000
	GEMT Fees		28,000
1-11-2-53400	Supplies	11,396	
	Board meeting and budget meeting supplies		1,350
	Office supplies		6,650
	Kitchen supplies		1,400
	Fire Marshal supplies (inc. test & books for plans exam.)		756
	Supplies for Inspector 2 class (Fire & Life Safety Employees)		640
	Small office equipment		600
1-11-2-54100	Dues/Subscriptions	22,929	
	SDAO Dues (Special Districts Association of Oregon)		6,500
	Adobe Pro Software Subscription – All Staff		2,600
	Nat'l Fire Sprinkler Ann. Mbrs (JP/SL)		129
	Chamber of Commerce		436

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
	Kiwanis Club/Other Civic Club Dues		200
	COFCA Dues – Agency		500
	OFCA Dues (Oregon Fire Chiefs Association TP/JP)		240
	OFMA Dues (Oregon Fire Marshals Association JP/SL)		170
	Oregon Corporation annual fee		50
	IAFC dues (International Association of Fire Chiefs TP/JP/SL)		780
	OFSOA Dues (Oregon Fire Service Office Administrators JS/AL/JY)		225
	GFOA Dues (Government Finance Officers Association)		200
	Costco Membership		130
	Nugget Print Subscription		55
	Volunteer management software		4,100
	NFPA (National Fire Protection Agency) standards		115
	PO Box Fee 701/704		516
	OGFOA Dues (Oregon Govt Finance Officers JS)		125
	Zoom Subscription		2,100
	Shredding Service		500
	Government Ethics		1,350
	Survey Monkey		468
	ID123 ID Card Software Subscription		350
	Digital Oregon Fire Code Subscription		400
	Turbo Tax – 1099 Software		120
	Canva Pro		180
	BOLO & Zapier Forms		390
1-11-2-55100	Training/Conferences	9,140	
	Plans Examiner (JP)		1,050
	OFMA Fall R-Tec (JP/SL)		600
	OFMA Conference (JP/SL)		850
	IAFC CRR Conference (JP/SL)		800
	Inspector ½ (JP/SL)		1,050
	NW Leadership Conference (JP/SL)		790
	WUI/OFCA/Other (TP)		1,500
	GFOA Conference (JS)		500
	Other Training (OFSOA, etc.)		2,000
1-11-2-55200	Travel/Lodging (out-of-District)	14,740	
	Plans Examiner		2,700
	OFMA Fall R-Tec		350
	NW Leadership		930
	Inspector ½		2,700
	IAFC CRR Conference		3,900
	OFMA Conference		660
	GFOA Conference		2,000
	OFSOA		1,500
1-11-2-55300	Per Diem	3,990	

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
	OFMA Fall R-Tec		340
	Inspector ½		425
	NW Leadership		330
	IAFC CRR Conference		1,020
	OFMA Conference		850
	OFSOA Conference		600
	GFOA Conference		425
1-11-2-55400	Business Expense (meal costs for meetings)	1,000	
	Board members		300
	Fire Chief		400
	Fire & Life Safety		200
	Office Staff		100
1-11-2-56100	Cell Phone Reimbursement	3,600	
	Fire Chief		600
	Fire Marshal		600
	Wildfire & Community Risk Specialist		600
	Finance Manager		600
	Office Assistant		600
	Administrative Asst.		600
1-11-2-56200	Uniforms	2,500	
	Replacement items all administrative staff		2,500
	TOTAL MATERIALS AND SERVICES	304,300	
	<u>CAPITAL OUTLAY</u>		
1-11-3-50100	Office Equipment	8,600	
	Computer replacement (IDs 1199, 1208, 1210, New Fire Medics)		7,600
	New monitors for Fire Medics (4)		1,000
1-11-3-51100	Office Furniture	0	
	TOTAL CAPITAL OUTLAY	8,600	

OPERATIONS DEPARTMENT

The Operations Department includes the Deputy Chief of Operations, Shift Commanders, Firefighter/Paramedics, the Battalion Chief of Training, and enhanced staffing personnel. The District staffs three shifts, each consisting of one Shift Commander/Paramedic and two Firefighter/Paramedics. This budget includes the addition of three Firefighter/Paramedics (one per shift), contingent upon approval of the District's local option levy.

Career personnel work 48-hour shifts followed by 96 hours off. The Deputy Chief of Operations works a 40-hour schedule and oversees all emergency operations. The Battalion Chief/Training Officer also works a 40-hour schedule and is responsible for the District's training programs.

The District anticipates receiving the Oregon State Fire Marshal (OSFM) Wildfire Staffing Grant in spring 2026, which would fund two part-time Firefighter/EMTs to supplement daily staffing from June through September.

Staffing is further supported by six resident volunteers, who live at the station while attending school, as well as additional volunteers who respond as needed.

The Operations Department supports the District's mission and vision by providing emergency response services, including fire suppression, ambulance transport, emergency medical services, training, and other public service calls.

Funding in the operations department supports the following board priorities:

- Develop a plan for onboarding new employees after successful local option levy campaign.
- Implementation of the Sisters-Camp Sherman Fire District Wildfire Resiliency Plan.
- Develop a succession plan for volunteer officers and develop a training plan for those working on that role.
- Develop a plan to increase volunteer engagement.

The District is similar to most modern fire departments in that the majority of 911 emergency calls are for a medical emergency. In 2025, 70% of all emergency 911 calls received were for a medical emergency. All career firefighters are paramedics. Many volunteer firefighters and administrative staff are also certified as paramedics or emergency medical technicians (EMTs).

Training is an important component to our Fire District, and the safety of our employees and volunteers. Volunteer drill is held on Tuesday nights at 7 pm every week. Additionally, career staff and volunteers train throughout the year in order to earn new certifications and maintain current certifications. District volunteers logged 5,273 training hours in 2025 and career staff logged 3,340 hours.

BUDGET SUMMARY FOR OPERATIONS

Expenditures	2023/24 Actual	2024/25 Actual	2025/26 Budget	2026/27 Budget
Personnel Services	\$2,064,830	\$2,225,056	\$2,352,674	\$2,947,833
Materials and Services	\$208,787	\$186,930	\$253,696	\$301,033
Capital Outlay	\$0	\$0	\$15,000	\$0
TOTAL	\$2,273,617	\$2,411,986	\$2,621,370	\$3,248,866

SIGNIFICANT BUDGETARY CHANGES

The Finance Manager conducts a comprehensive salary and benefits analysis every two years, benchmarking the District against comparable fire agencies in Central Oregon. The Board of Directors has established a goal of positioning the District's total compensation at approximately the third-highest level among peer agencies to support recruitment and retention of qualified staff.

Based on the results of this analysis, adjustments have been made to the District's salary schedule to align with this direction. In addition, this department plans to hire three additional firefighter/paramedics (one per shift) pending a successful local option levy campaign. As a result, the budget includes all related salary and benefits costs associated with three additional personnel.

- **Compensation Increases.** As a result of the salary and benefits analysis, this budget assumes adjustments to salary as follows: Deputy Chief of Operations 12% increase; Shift Commanders 14% increase; Fire Medics 11.5% increase, Engineer-Medic 14% increase, Battalion Chief/Training Officer 11% increase.
- **Levy Funded Firefighter/Paramedics.** The District plans to hire three additional firefighter/paramedics pending a successful local option levy campaign in May 2026. If the levy fails, the positions will not be filled as planned.
- **OSFM Enhanced Staffing.** Additional salary has been added to fund the temporary staff under the Oregon State Fire Marshal Wildfire Staffing Grant program.
- **Levy Funded Enhanced Staffing.** The District plans to hire additional seasonal staffing pending a successful local option levy campaign that will assist the Wildfire & Community Risk Coordinator to implement the District's Wildfire Resiliency Plan
- **Fire Overtime.** While this budget includes three additional personnel and salary adjustments, overtime costs are not expected to increase significantly. The added staffing will help maintain minimum coverage levels and reduce the need to backfill for time off.
- **Training Overtime.** Training overtime is projected to increase in this budget due to the addition of new personnel and the time required to fully train and integrate them as Firefighter/Paramedics during their first year.
- **PERS.** This budget includes public employee retirement system (PERS) costs for all positions in this department. Estimated rates will be 20.02% for Tier 1/Tier 2, 18.95% for OPSRP fire, and 13.68% for OPSRP general service, which includes the 6% employee rate the District pays.

- **Health Insurance.** Health insurance rates increased 6% while dental insurance remained flat. This includes 100% employer paid health coverage for 14 employees.
- **VEBA (voluntary employees' beneficiary association).** District benefit established for employees to pay for eligible medical expenses. Fourteen operations employees are covered by this benefit.
- **Immunizations/Tests.** This line item includes a full National Fire Protection Agency (NFPA) compliant medical physical for all line staff. It is a District policy for line staff to complete this physical annually.
- **Dues and Subscriptions.** This has been decreased due to the District no longer contributing to the Central Oregon Ready Responsive Resilient (CORE 3) project.
- **Training/Conferences.** This has been increased due to new personnel and identified training needs for existing personnel.
- **Uniforms.** This has been increased to include replacement uniform items for all personnel, new personnel full uniform complement, including Class A uniform.
- **Personal Protective Equipment.** Increased funding due to rising costs of personal protective gear and new personnel.



STAFF TOOK PART IN HAND-ON VEHICLE STABILIZATION AND EXTRICATION TRAINING IN 2025

OPERATIONS PERSONNEL SUMMARY

Position	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Deputy Chief of Operations	1.00	1.00	1.00	1.00	1.00
Battalion Chief/Training Off.	0.00	0.00	0.00	1.00	1.00
OSFM Enhanced Staffing	0.00	2.48	1.37	0.37	0.50
Levy Funded Enh. Staffing	0.00	0.00	0.00	0.00	0.50
Shift Commanders	3.00	3.00	3.00	3.00	3.00
FF/EMT/Community Risk	0.00	0.00	1.00	1.00	0.00
Firefighter/Paramedics	6.00	6.00	6.00	6.00	6.00
Levy Funded FF/Paramedics	0.00	0.00	0.00	0.00	3.00
TOTAL	10.00	12.48	12.37	12.37	15.00

OPERATIONS INCIDENT SUMMARY

Type of Emergency Incidents	2020	2021	2022	2023	2024	2025
Fire-Related	34	51	31	54	49	46
Emergency Medical Service	834	965	1,064	1,129	1,130	1,151
Hazardous Condition	4	10	18	14	16	19
Public Service Calls	69	99	33	32	44	22
Good Intent Calls	68	54	50	55	68	97
False Alarms	34	31	47	47	36	27
Other Calls	88	13	181	233	297	271
TOTAL INCIDENT COUNT	1,131	1,223	1,424	1,564	1,640	1,633

STANDARDS OF COVER MEASUREMENTS

The Sisters-Camp Sherman Fire District first adopted its Standards of Coverage for Emergency Response (SOC) in 2013 to establish measurable service level objectives for the community. An updated SOC was adopted in 2019, supported by improvements in data collection that enhanced the District's ability to evaluate performance against established standards.

The SOC defines the minimum level of service as determined by the Board of Directors, and the District continues to deliver a high level of service to the community. A planned update to the SOC was deferred to align with a comprehensive master planning process. This effort was further impacted by the State's transition in January 2026 from the National Fire Incident Reporting System (NFIRS) to the National Emergency Response Information System (NERIS), a modern, cloud-based reporting platform.

The District has selected AP Triton to guide the District, with data collection occurring in spring and early summer. The master planning process will include a full update and rewrite of the Standards of Coverage document, with completion anticipated in Summer 2026.

The following are the primary service delivery expectations for the fire District. The District has created three (3) primary “Response Zones” within the District for measuring percentile performance. The definitions used within this standard were established based on recommendations contained in NFPA 1720.

Definitions:

- Urban: Those areas of the District which are located within the City of Sisters.
- Rural: Those areas of the District which are located outside the City of Sisters and within 8 road miles of Station 701.
- Remote: Those areas of the District which are not Urban or Rural.

Fire Suppression

Sisters-Camp Sherman Fire District provides structural fire response as follows:

- Urban: First due units will arrive within 8 minutes of receiving emergency call 80% of the time.
- Rural: First due units will arrive within 12 minutes of receiving emergency call 80% of the time.
- Remote: First due units will arrive within 30 minutes of receiving emergency call 80% of the time.

Medical

Sisters-Camp Sherman Fire District provides medical/EMS response as follows:

- Urban: First due units will arrive within 6 minutes of receiving emergency call 80% of the time.
- Rural: First due units will arrive within 12 minutes of receiving emergency call 80% of the time.
- Remote: First due units will arrive within 30 minutes of receiving emergency call 80% of the time.



FIREFIGHTERS TRAIN ON FLAMMABLE LIQUID AND GAS (FLAG) AT THE DISTRICT’S TRAINING GROUNDS

Operations Cost Center Performance Measures

PERFORMANCE MEASURE	GOAL	2023	2024	2025
O1. Percent of time standards of coverage are met-Medical <ul style="list-style-type: none"> • Urban • Rural • Remote 	80%	84% *76% *76%	*70% *64% *73%	*60% *68% *75%
O2. Percent of time standards of coverage are met-Wildland Fire <ul style="list-style-type: none"> • Urban • Rural • Remote 	80%	80% 87% 83%	*50% *75% 100%	*0% *50% 100%
O3. Percent of time standards of coverage are met-Structure Fire <ul style="list-style-type: none"> • Urban • Rural • Remote 	80%	100% 100% *0 Calls	100% 80% *0 Calls	100% 100% *0 Calls
O4. Percent of 911 calls handled with District resources	95%	98%	98%	98%
O5. Percent of Personnel Callbacks (7PC) are Covered	75%	*60%	*58%	*42%
O6. Percent of current certificates maintained	100%	100%	100%	100%
O7. Number of new certifications received <ul style="list-style-type: none"> • Career • Volunteer 	2/YR 5/YR	13 52	19 6	36 60

*Not met

Performance Measure *O1 – The District’s Standards of Cover (SOC) establishes service delivery objectives across three response zones: urban, rural, and remote. Urban areas include locations within the City of Sisters; rural areas are those outside the city but within eight road miles of Station 701; and remote areas include all other locations within the District. The SOC sets response time goals for first-due units to arrive on scene for medical calls within 6 minutes in urban areas, 12 minutes in rural areas, and 30 minutes in remote areas, 80% of the time. In 2025, the District did not meet these response time standards in any of the three zones. This was primarily due to increased call volume and a significant rise in back-to-back (simultaneous) incidents—defined as a second call dispatched before the first is

completed. Back-to-back incidents have increased 207% over the past ten years. The addition of personnel, as proposed under the District's local option levy, is expected to improve staffing availability and enhance the District's ability to respond to simultaneous incidents and meet established performance standards.

Performance Measure *O2 - The District's Standards of Cover (SOC) establishes service delivery objectives across three response zones: urban, rural, and remote. Urban areas include locations within the City of Sisters; rural areas are those outside the city but within eight road miles of Station 701; and remote areas include all other locations within the District. The SOC sets response time goals for first-due units to arrive on scene for wildland fire calls within 8 minutes in urban areas, 12 minutes in rural areas, and 30 minutes in remote areas, 80% of the time. In 2025, the District did not meet these response time standards in two of the three zones. This was primarily due to increased call volume and a rise in back-to-back (simultaneous) incidents—defined as a second call dispatched before the first is completed. The addition of personnel, as proposed under the District's local option levy, is expected to improve staffing availability and enhance the District's ability to respond to simultaneous incidents and meet established performance standards.

Performance Measure O3 - The Standards of Cover (SOC) for the District outlines service delivery objectives within three primary response zones: urban, rural, and remote. Urban are areas of the District located within the City of Sisters, rural are areas within the District located outside of the city and within eight road miles of Station 701, and remote are areas of the District which are not urban or rural. The SOC outlines the District's first-due units will arrive on-scene to structural fire calls in urban areas within 8 minutes of dispatch, rural within 12 minutes of dispatch, and remote within 30 minutes of dispatch 80% of the time. Adopted standards for two of these areas were met in 2025, and one of these response areas did not have any qualifying responses.

Performance Measure O4 – It is a goal of the District to manage emergency 911 calls with District personnel and resources without relying on mutual aid partners 95% of the time. This goal was met for 2025.

Performance Measure *O5 - When staffing at Station 701 falls below the level required to respond to the next emergency call, the Shift Commander initiates a "7PC" call-back, requesting available off-duty personnel to return and restore minimum staffing levels. In recent years, changes to call-back requirements, residency patterns, and employee availability have reduced the effectiveness of this system. As a result, the District did not meet its 7PC coverage performance target in 2025.

Performance Measure O6 – It is a goal of the District for career and volunteer personnel to maintain 100% of current certifications. This goal was met for 2025.

Performance Measure O7 – Training and professional development are essential to maintaining proficiency in fire and emergency medical services. The District supports ongoing education by funding training programs and associated overtime costs. The District has established a goal of achieving two new certifications per year within the Operations Department and five within the volunteer program. These

goals were exceeded in 2025, with career staff earning 36 certifications and volunteers earning 60. This success is largely attributed to the addition of a dedicated Training Officer in 2025.

Additional Operations Accomplishments in 2024/25

- The District hosted the largest Northwest Fire badge pinning and recognition ceremony with over 20 personnel recognized during the event.
- Anna Westburg completed her probationary period for Fire Medic.
- A-Shift Captain Meredith was promoted to Battalion Chief/Training Officer.
- Fire Medic Burke was promoted to Shift Commander on A-Shift.
- Mark Cooley was hired to fill the vacancy created by Pat Burke's promotion.
- 36 certifications were processed with the Department of Public Safety Standards and Training (DPSST) for career staff.
- The District was awarded \$35,000 from the Oregon State Fire Marshal's (OSFM) Office through the Wildfire Season Staffing (WFS) Grant. This is the fourth year the District has received this grant. Grant funds were used to hire additional staff during the peak fire season (June through mid-September 2025). A total of eight FF/EMT's were added. The crews worked a total of 1,808.75 hours in 2025.



PICTURED: FF/EMT STEVEN LORD FRONT LEFT, FIRE MEDIC BRAYDEN KLOSTERMAN BACK CENTER; FIRE MEDIC CARSON BROWN BACK RIGHT, AND CAPTAIN JEFF LIMING ON THE FLAT FIRE. CARSON BROWN WAS HIRED UNDER THE OSFM WFS STAFFING GRANT.

OPERATIONS DEPARTMENT BUDGET DETAIL

2026/27 Fiscal Year

Expenditures by Account

General Operating Fund

Personnel Services					Proposed	Approved	Adopted
		2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
1-12-1-50100	Deputy Chief of Operations	134,294	140,132	144,871	161,857		
1-12-1-50200	Shift Commanders	326,489	330,236	340,419	390,539		
1-12-1-50300	Firefighter/Paramedics	491,890	539,130	533,533	616,211		
1-12-1-50301	Levy Funded FF/Paramedics	-	-	-	229,098		
1-12-1-50400	Enhanced Staffing	156,838	97,697	45,000	35,000		
1-12-1-50401	Levy Funded Enhanced Staff	-	-	-	60,000		
1-12-1-50500	BC/Training Officer	-	-	122,024	140,231		
1-12-1-54500	FF/EMT/Community Risk	-	141,394	141,072	-		
1-12-1-51200	AIC Pay	1,793	3,133	3,000	4,000		
1-12-1-51400	Deferred Comp	68,489	80,024	87,576	118,003		
1-12-1-51500	Overtime-Fire	128,418	148,392	135,000	143,530		
1-12-1-51501	Overtime-Training	31,066	23,351	32,350	52,090		
1-12-1-51502	Overtime-Conflag	14,732	63,704	50,000	50,000		
1-12-1-51600	FLSA	21,060	22,680	22,509	31,830		
1-12-1-51700	Holiday Pay	23,640	19,892	28,812	48,891		
1-12-1-52100	PERS	363,611	305,717	292,855	346,760		
1-12-1-52200	Health Insurance	218,446	226,938	283,413	396,935		
1-12-1-52300	VEBA	44,167	45,667	52,000	70,000		
1-12-1-52400	Other Benefits	2,898	1,068	1,188	1,405		
1-12-1-53100	Payroll Taxes	36,999	35,902	37,052	51,453		
Total Personnel Services		2,064,830	2,225,056	2,352,674	2,947,833	-	-



CREWS FROM SISTERS-CAMP SHERMAN AND BLACK BUTTE RANCH TOOK PART IN A LIFESAVING CEREMONY AT HOODOO SKI PATROL

Materials and Services					Proposed	Approved	Adopted
Account	Description	2023/24 Actual	2024/25 Actual	2025/26 Budget	2026/27 Budget	2026/27 Budget	2026/27 Budget
1-12-2-50100	Data Management	13,988	25,800	34,925	30,483		
1-12-2-50200	Instructors	3,695	2,900	7,500	7,500		
1-12-2-50300	Training Materials	2,190	2,984	3,000	3,300		
1-12-2-51100	Mapping/Framing	498	-	-	-		
1-12-2-52100	Immunizations/Tests	4,591	7,714	6,000	22,500		
1-12-2-52200	Health & Safety	4,601	86	2,500	2,500		
1-12-2-52300	Fees/Recert/License	2,873	5,328	3,000	7,000		
1-12-2-53400	Supplies-EMS	39,699	46,860	51,300	50,500		
1-12-2-53401	Supplies-Training	5,091	2,086	4,000	5,000		
1-12-2-53402	Supplies-Fire Equipment	10,041	6,005	15,613	13,700		
1-12-2-54100	Dues/Subscriptions	1,494	6,449	6,958	2,000		
1-12-2-55100	Training/Conferences	25,080	4,781	11,850	16,000		
1-12-2-55200	Travel/Lodging	5,983	4,818	9,150	11,000		
1-12-2-55300	Per Diem	4,806	5,586	5,050	7,000		
1-12-2-55400	Business Expense	2,538	2,349	5,650	5,650		
1-12-2-56100	Cell Phone Reimburse	4,751	5,139	7,200	8,400		
1-12-2-56200	Uniforms	25,829	18,035	20,000	32,000		
1-12-2-56300	Personal Protective Equip	51,041	40,011	60,000	76,500		
Total Materials and Services		208,787	186,930	253,696	301,033	-	-

Capital Outlay					Proposed	Approved	Adopted
Account	Description	2023/24 Actual	2024/25 Actual	2025/26 Budget	2026/27 Budget	2026/27 Budget	2026/27 Budget
1-12-3-50100	Training Equipment	-	-	-	-		
1-12-3-51100	Medical Equipment	-	-	-	-		
1-12-3-52100	Fire Equipment	-	-	15,000	-		
1-12-3-52200	SCBA Bottles	-	-	-	-		
Total Capital Outlay		-	-	15,000	-	-	-



CREWS RESPOND IN THE WILDERNESS TO
ATV ACCIDENT

OPERATIONS EXPENDITURE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
	<u>PERSONNEL SERVICES</u>		
1-12-1-50100	Deputy Chief of Operations Annual salary for Deputy Chief of Operations.	161,857	
1-12-1-50200	Shift Commanders Shift Commander #1 Shift Commander #2 Shift Commander #3	390,539	136,415 135,091 119,033
1-12-1-50300	Firefighter/Paramedics FF/Medic #1 FF/Medic #2 FF/Medic #3 FF/Medic #4 FF/Medic #5 FF/Medic #6	616,211	108,206 108,206 106,867 100,551 97,290 95,090
1-12-1-50301	Levy Funded Firefighter/Paramedics FF/Medic #7 – Assumes start date of 9/1/26 FF/Medic #8– Assumes start date of 9/1/26 FF/Medic #9– Assumes start date of 9/1/26	229,098	76,366 76,366 76,366
1-12-1-50400	FF/EMT/Community Risk <i>Moved to Administration Department</i>	0	0
1-12-1-50500	BC/Training Officer Annual salary for Battalion Chief/Training Officer.	140,231	140,231
1-12-1-54500	OSFM Enhanced Staffing OSFM WFS Grant Employees (Inc. sal/payroll taxes) Balance of 25/26 Grant & Partial 26/27	35,000	35,000
1-12-1-54501	Levy Funded Enhanced Staffing Includes salary, PERS, payroll taxes	60,000	60,000
1-12-1-51200	AIC Pay Additional daily incentive for temporary Shift Commander fill-in @ \$80/shift or \$3.33 per hour.	4,000	
1-12-1-51400	Deferred Compensation Employer pays 6.2% into permanent fire staff Deferred Comp account in lieu of social security includes enhanced staffing.	118,003	118,003

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
1-12-1-51500	Overtime-Fire Fire Overtime for career staff	143,530	143,530
1-12-1-51501	Overtime-Training Training Overtime for career staff	52,090	52,090
1-12-1-51502	Overtime-Conflagration Estimated Conflagration Overtime reimbursed by State	50,000	
1-12-1-51600	FLSA (Fair Labor Standards Act) Overtime rate for hours in excess of 182 hours in a 24-day cycle for career staff. Includes paid leave.	31,830	
1-12-1-51700	Holiday Pay Payout for holiday pay accrues at 96 hours annually for career staff. Employees eligible for payout in June if hours not used.	48,891	
1-12-1-52100	PERS (Public Employees Retirement System) Tier 1/Tier 2 Employees OPSRP Employees	346,760	63,970 282,791
1-12-1-52200	Health Insurance (includes, dental, vision, life, short-term and long-term disability) Employee only – 2 employees Employee + child – 1 employee Employee + spouse – 2 employees Employee + family – 9 employees	396,935	23,873 20,312 48,262 304,488
1-12-1-52300	VEBA (Voluntary Employees' Beneficiary Association) Employee only – 2 employees Employee + child – 1 employee Employee + spouse – 2 employees Employee + family – 9 employees	70,000	4,000 4,000 8,000 54,000
1-12-1-52400	Other Benefits 3-Year Accident & Health Insurance 14 employees AD&D Insurance & Accident Ins. for 14 employees Costco membership @ \$65/yr. for 14 employees	1,405	312 183 910
1-12-1-53100	Payroll Taxes Includes Medicare taxes @ 1.45%, WBF, PLO 1% for all employees including enhanced staffing	51,453	51,453
TOTAL PERSONNEL SERVICES		2,947,833	

<u>MATERIALS AND SERVICES</u>			
<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
1-12-2-50100	Data Management	30,483	
	Target (Vector) Solutions		12,830
	PS Traxx		8,275
	FlowMSP		3,780
	CrewSense		5,598
1-12-2-50200	Instructors	7,500	
	ACLS/PALS every other year plus other outside instructors		
1-12-2-50300	Training Materials	3,300	
	Books and videos for training		
1-12-2-51100	Mapping/Framing	0	
	Maps and framing related costs – included in facilities supplies.		
1-12-2-52100	Immunizations/Tests	22,500	
	Medical Physicals for Operational Staff & SL		
1-12-2-52200	Health & Safety	2,500	
	Health and safety related improvements		
1-12-2-52300	Fees/Recert/License	7,000	
	Ambulance licensing (Annual)		600
	Ambulance service license (Annual)		625
	Paramedic Relicense (every other year)		2,700
	EMT Relicense (every other year)		1,485
	CPR Instructors: cards, class, fees, etc.		450
	OR CLIA Fees (every two years)		248
	Other Misc. Fees (New EMT/Paramedic Licensing)		892
1-12-2-53400	Supplies - EMS	50,500	
	Medical supplies		50,500
1-12-2-53401	Supplies - Training	5,000	
	Training supplies		5,000
1-12-2-53402	Supplies – Fire Equipment	13,700	
	Fire Equipment supplies & tools		10,000
	Stabilization Tools		3,700
1-12-2-54100	Dues/Subscriptions	2,000	
	IFE Dues– Dep Chief		215
	OFCA Dues – Dep Chief, Training Officer		240

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
	IAFC Dues – Dep Chief		340
	IAFC Dues – Training Off		260
	ECEMS Dues		200
	CPSE Dues – Training Off		395
	Other Misc. dues/subscriptions		350
1-12-2-55100	Training/Conferences All operations staff	16,000	16,000
1-12-2-55200	Travel/Lodging (for out-of-District training/meetings) All operations staff	11,000	11,000
1-12-2-55300	Per Diem (meal allowance for travel/trainings) All operations staff Meals for training events in-District	7,000	5,500 1,500
1-12-2-55400	Business Expense (meal costs for meetings) Training Ambulance Petty Cash Operational-related meals (fires, large-scale events)	5,650	2,550 100 3,000
1-12-2-56100	Cell Phone Reimbursement All operations staff (\$50 per month)	8,400	8,400
1-12-2-56200	Uniforms Replacement items plus Class A for new staff	32,000	32,000
1-12-2-56300	Personal Protective Equipment (PPE) Turnouts, boots, and other PPE.	76,500	76,500
	TOTAL MATERIALS AND SERVICES	301,033	
	<u>CAPITAL OUTLAY</u>		
1-12-3-52100	Fire Equipment	0	0
	TOTAL CAPITAL OUTLAY	0	

MAINTENANCE DEPARTMENT

The Maintenance Department facilitates the coordination of all preventative maintenance and repair to District apparatus and vehicles with contracted third-party vendors, as well as a part-time Mechanic. The Department is also responsible for the coordination and oversight of all preventative and routine maintenance activities for the District’s three stations, training facility, and administration building. Logistics and program support are also provided across the other departments.

This Department also covers utilities and communication, fuel, and supplies related to maintaining the equipment, vehicles, and facilities.

The District currently employs a part-time mechanic working less than half-time. With a fleet of 22 vehicles and increasing service demands, the District has identified the need to transition this position to full-time to ensure timely and consistent maintenance support. External repair costs have risen significantly in recent years, with shop rates averaging approximately \$210 per hour, making in-house maintenance a more cost-effective option.

Expanding this role will also allow the District to implement a more robust preventative maintenance program, which is expected to extend the lifespan of fleet vehicles, reduce overall repair costs, and minimize operational downtime. Funding for a full-time mechanic position is included in the District’s local option levy proposed for the May 2026 ballot. If the levy is not approved, the District will evaluate alternative funding sources to address this operational need.

BUDGET SUMMARY FOR MAINTENANCE

Expenditures	2023/24 Actual	2024/25 Actual	2025/26 Budget	2026/27 Budget
Personnel Services	\$15,192	\$16,270	\$24,933	\$145,681
Materials and Services	\$302,570	\$330,552	\$334,729	\$341,696
Capital Outlay	\$0	\$2,920	\$0	\$29,633
TOTAL	\$317,762	\$349,742	\$359,662	\$517,010

SIGNIFICANT BUDGETARY CHANGES

- **Mechanic.** This position is anticipated to move from one-day per week work schedule to full-time pending a successful local option levy campaign.
- **Fuel.** The District has increased the fuel line item for the upcoming fiscal year to account for rising fuel costs and ongoing economic uncertainty. This adjustment is intended to ensure adequate funding is available to support uninterrupted operations despite market volatility.

- **Contract Services Facilities.** This line item has been increased to include generator service at three stations, upkeep and supplies for a shared well in Camp Sherman, addition of electrical outlets at Station 704 and inflationary costs.
- **Contract Services Vehicles.** This has been decreased in anticipation that a full-time mechanic will reduce outside repair costs.
- **Supplies – Vehicles.** This line item has been increased to include several tools and maintenance stock items for a full-time mechanic.

➤ **MAINTENANCE PERSONNEL SUMMARY**

Position	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Mechanic	0.25	0.25	0.25	0.25	1.00
Cleaning Staff	0.10	0.10	0.10	0.10	0.00
General Maintenance	0.00	0.00	0.00	0.00	0.00
TOTAL	0.35	0.35	0.35	0.35	1.00

VEHICLES MAINTAINED

	Station 701	Station 703	Station 704
Ambulances	3	0	0
Fire Engines	2	1	1
Wildland Engines	3	1	1
Water Tenders	1	1	1
Command Vehicles	4	0	0
Support Vehicles	3	0	0
TOTAL VEHICLES MAINTAINED	16	3	3

EQUIPMENT MAINTAINED

- Thermal Imaging Cameras
- SCBA Compressor
- SCBA Mask Tester
- Washer/Extractor
- Communications System
- Defibrillators/EKG’s
- Holmatro Cutters (Jaws of Life)
- Pumps
- Auto CPR Machines
- Manikins
- Trailers
- Power Pro Ambulance Cots
- Personal Protective Equipment
- Self-Contained Breathing Apparatus
- Hoses and Ladders
- Many other smaller pieces of equipment

FACILITIES MAINTAINED

Station 701 includes the administration building and community room, living quarters and bay area, maintenance garage and storage shed, parking lot, and landscaping located in downtown Sisters (301 S Elm St). In FY 25/26 Station 701's propane tank was relocated, the station door lock system was finalized, facilities master planning was completed for all stations and the Station 701 generator project was finalized.

Station 703 is located in the Whychus Canyon Estates subdivision and includes a bay area and living quarters. In FY 25/26 the Station 703 generator project was finalized.

Station 704 is located in Camp Sherman and includes a bay area and living quarters. There are plans to add an emergency generator at Station 704.



ON SEPTEMBER 11, 2025 MEMBERS FROM THE 2025 RESIDENT VOLUNTEER ACADEMY PLACED 343 AMERICAN FLAGS OUTSIDE STATION 701 TO HONOR THE 343 FIREFIGHTERS WHO MADE THE ULTIMATE SACRIFICE ON 9-11-01

Maintenance Cost Center Performance Measures

PERFORMANCE MEASURE	GOAL	2023	2024	2025
M1. Number of yearly NFPA 1911 safety and performance inspections on emergency fleet	1	1	1	1
M2. Number of quarterly facility safety inspections	4	4	4	4
<ul style="list-style-type: none"> • Station 701 • Station 703 • Station 704 		4	4	4

*Not met

Performance Measure M1 – NFPA 1911 Safety and Performance Inspections are applicable to public and private organizations and help to ensure in-service fire apparatus are serviced and maintained to keep them in safe operating condition and ready for response at all times. The District employs a part-time mechanic certified to perform these inspections annually. All vehicles received a NFPA 1911 safety and performance inspection in 2025.

Performance Measure M2 – The District is governed by Oregon Occupational Safety and Health (OSHA). Inspections are a first line defense against an unsafe workplace. Oregon OSHA requires all workplaces to be inspected as often as necessary to keep employees safe. The safety committee for the District has determined that quarterly safety inspections by employees trained in hazard recognition is a good way to get the job done. All fire stations for the District were inspected quarterly in 2025.



LEFT: ROPE TRAINING ON THE HOSE TOWER AT STATION 701

Additional Maintenance Accomplishments in 2025/26

- The Fire Chief’s command vehicle upfit was completed with canopy, vinyl work, lighting, and radio equipment.
- Medic 775 remount was completed, extending the life of that unit
- The two type-six engines (741/743) remounts were completed.
- A new thermal imaging camera was purchased and placed in service.
- The District received the grant-awarded engine through the Oregon State Fire Marshal Engine Program in June 2025.



CREWS RESPONDED TO A LIGHTING STRUCK TREE AT THE EDGE OF THE CITY WITH THE NEW TYPE 3 ENGINE THROUGH THE OREGON STATE FIRE MARSHAL ENGINE GRANT PROGRAM

MAINTENANCE DEPARTMENT BUDGET DETAIL

2026/2027 Fiscal Year

Expenditures by Account

General Operating Fund

Personnel Services					Proposed	Approved	Adopted
Account	Description	2023/24 Actual	2024/25 Actual	2025/26 Budget	2026/27 Budget	2026/27 Budget	2026/27 Budget
1-13-1-50100	Mechanic	10,755	11,736	18,089	83,950		
1-13-1-50200	Cleaning Staff	452	1,784	2,500	-		
1-13-1-51500	Overtime	-	-	-	3,027		
1-13-1-52100	PERS	3,121	1,648	2,552	11,484		
1-13-1-52200	Health Insurance	-	-	-	33,832		
1-13-1-52300	VEBA	-	-	-	6,000		
1-13-1-52400	Other Benefits	-	-	-	115		
1-13-1-53100	Payroll Taxes	865	1,102	1,792	7,273		
Total Personnel Services		15,192	16,270	24,933	145,681	-	

Materials and Services					Proposed	Approved	Adopted
Account	Description	2023/24 Actual	2024/25 Actual	2025/26 Budget	2026/27 Budget	2026/27 Budget	2026/27 Budget
1-13-2-50100	Utilities	41,010	43,592	55,000	56,000		
1-13-2-50200	Communication	20,785	23,024	25,360	26,940		
1-13-2-50300	Deschutes 911 Service	9,744	13,950	13,250	14,500		
1-13-2-51100	Fuel	33,162	29,219	35,000	42,400		
1-13-2-53300	Contract Services-Facilities	85,165	63,145	59,079	67,331		
1-13-2-53301	Contract Services-Vehicles	49,406	74,213	39,250	20,330		
1-13-2-53302	Contract Services-EMS	4,000	5,579	12,885	12,806		
1-13-2-53304	Contract Services-Fire	8,455	11,415	9,500	9,500		
1-13-2-53400	Supplies-Facilities	22,364	28,165	19,500	20,100		
1-13-2-53401	Supplies-Vehicles	20,385	23,240	51,015	61,539		
1-13-2-56200	Radio Repair/Replace	2,418	11,031	10,340	5,700		
1-13-2-56300	SCBA Maintenance	5,676	3,980	4,550	4,550		
Total Materials and Services		302,570	330,552	334,729	341,696	-	-

Capital Outlay					Proposed	Approved	Adopted
Account	Description	2023/24 Actual	2024/25 Actual	2025/26 Budget	2026/27 Budget	2026/27 Budget	2026/27 Budget
1-13-3-50100	Communications	-	2,920	-	-	-	-
1-13-3-51100	Technology	-	-	-	-	-	6,500
1-13-3-52100	Facilities	-	-	-	-	-	23,133
Total Capital Outlay		-	2,920	-	-	-	29,633

MAINTENANCE EXPENDITURE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
<u>PERSONNEL SERVICES</u>			
1-13-1-50100	Mechanic Full-time Mechanic wages.	83,950	83,950
1-13-1-50200	Cleaning Staff Wages for cleaning staff for community hall	0	0
1-13-1-52100	PERS (Public Employees Retirement System) Mechanic at OPSRP GS rate	11,484	11,484
1-13-1-51500	Overtime Assumes 50 hours of overtime for mechanic.	3,027	3,027
1-13-1-52200	Health Insurance Employee + family – one employee	33,832	33,832
1-13-1-52300	VEBA Employee + family – one employee	6,000	6,000
1-13-1-52400	Other Benefits 3-Year Accident & Health Insurance 1 employee AD&D Insurance & Accident Ins. for 1 employee Costco membership @ \$65/yr. for 1 employee Employee Assistance Program for 1 employee	115	22 13 65 15
1-13-1-53100	Payroll Taxes Mechanic @ 7.65% FICA taxes and Worker’s Benefit Fund (WBF) \$0.011/hr., PLO 1%	7,273	7,273
TOTAL PERSONNEL SERVICES		145,681	
<u>MATERIALS AND SERVICES</u>			
1-13-2-50100	Utilities Electricity Propane Water/Sewer and other City usage fees Disposal	56,000	30,000 19,300 5,000 1,700
1-13-2-50200	Communications Starlink Internet – Station 704 FirstNet Fees Telephone & Cable Fees Active 911 Fees Starlink deployables	26,940	2,580 6,000 14,700 1,400 500

	AT&T Ford Data Plan		480
	Phone System Programming Changes, etc.		1,280
1-13-2-50300	Deschutes 911 Service	14,500	
	CAD Costs		4,500
	Radio Maintenance Fees		10,000
1-13-2-51100	Fuel	42,400	
	All vehicles in fleet		42,400
1-13-2-53300	Contract Services-Facilities	67,331	
	Miscellaneous Repairs & Upkeep of Facilities		12,000
	Camp Sherman well repairs/upkeep		1,000
	Add electrical outlets at Station 704		1,580
	Landscaping		26,000
	HVAC Maintenance Inspection		3,400
	Snow Plowing		3,000
	Portable Toilet Service – Locust St. Training		480
	Fire System Monitoring, testing, sprinkler testing		2,630
	State of Oregon (Elevator State Logs)		575
	Pest Control Services 701/704		2,364
	Mission Linen (mats/rugs/overalls)		780
	Generator Service		4,024
	Gym Equipment Maintenance		725
	State of Oregon (DEQ Fees)		375
	Cleaning Contract Administrative Offices		5,400
	Station 704 Annual Dump Fees		900
	Overhead Door Maintenance Agreements		1,678
	PDK Door Lock System Annual License Fee		420
1-13-2-53301	Contract Services-Vehicles	20,330	
	Scan tool subscription		600
	Other repairs/maintenance		15,480
	KnoxConnect Cloud Service Subscription		750
	½ OSFM grant for maintenance, unanticip. Tools/equip		3,500
1-13-2-53302	Contract Services-EMS	12,806	
	Annual Powerload PM Service		1,200
	Annual Gurney PM Service		1,500
	Annual Stair Chair PM Service		600
	Zoll Case Review Premium Subscription		0
	Annual CPAP PM Service (exchange service)		450
<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
	Annual Lucas3 PM/Full Service Agrmt.		2,280
	Physician Advisor Fees/Reimb		5,805
	Misc. Medical Device Service & Repair		971
1-13-2-53304	Contract Services-Fire	9,500	
	Hose and Ladder testing		5,700
	Hydraulic Rescue Tool service		2,000
	Fire Extinguisher services		900

	Fire Equipment repairs (saws, fans, etc.)		900
1-13-2-53400	Supplies-Facilities	20,100	
	Facilities supplies & tools		14,000
	Coffee, water delivery, soda		6,100
1-13-2-53401	Supplies-Vehicles	61,539	
	Vehicle supplies and tools for repair/contingency		20,000
	Tires: 714 summer, 781 summer, new amb winter		5,000
	Maintenance canopy w/shelving		5,000
	Preventative supplies/annuals		8,500
	Oil bulk supply and disposal		3,250
	Ford ambulance/Type 6 stock supplies		1,250
	Fire pump and plumbing supplies		3,500
	Vehicle backup/stock batteries		1,400
	Store room and repair supplies		2,500
	Air compressor, impact wrench, metal oil drain, torque wrench, recharge machine		8,639
	Tools		2,500
1-13-2-56200	Radio Repair/Replace	5,700	
	Repair and replacement of radios, antennas, materials		5,700
1-13-2-56300	SCBA Maintenance	4,550	
	SCBA and compressor repair/maintenance		4,550
	TOTAL MATERIALS AND SERVICES	341,696	



VOLUNTEER PHIL DREW ADJUSTS THE PUMP DURING A TRAINING EXERCISE

<u>Account</u>	<u>CAPITAL OUTLAY</u> <u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
1-13-3-50100	Communications	0	
1-13-3-51100	Technology Mechanic laptop, data cable & software	6,500	6,500
1-13-3-52100	Facilities Watch room remodel Refrigerator (3 for 701) Hazmat storage cabinets	23,133	7,825 1,800 6,008
TOTAL CAPITAL OUTLAY		29,633	



FIREFIGHTERS OUTSIDE STATION 703 DURING THE 2025 FLAT FIRE

VOLUNTEER DEPARTMENT

The Volunteer Department supports the District's mission through public education, prevention activities, and emergency response services by recruiting, mentoring, and developing community-minded individuals. In addition, the Department oversees the Resident Volunteer program. The combination of these volunteers plays a critical role in achieving the District's goals.

Funding in the volunteer department supports the following board priorities:

- Implementation of the Sisters-Camp Sherman Fire District Wildfire Resiliency Plan.
- Develop a succession plan for volunteer officers and develop a training plan for those working on that role.

The volunteers are managed by the Deputy Chief of Operations through either an Operational Volunteer Coordinator or a Fire Corps Volunteer Coordinator. The Deputy Chief position is budgeted under the Operations Department and is responsible for emergency service delivery throughout the community. The Volunteer Coordinator positions are paid a nominal stipend for this position. There are currently 46 active fire/EMS volunteers (including resident volunteers).

Prospective resident volunteers go through an application process and then a thorough background evaluation to become resident volunteers. If they are accepted into the program, the first stage is participating in a firefighter academy where they receive specialized training and instruction. Upon academy graduation, resident volunteers are assigned to a shift to enhance their educational experience. At the same time, they are enrolled as a full-time student in the Fire Science or Paramedicine program at Central Oregon Community College. Resident volunteers receive no compensation for their time spent at the District, but they do receive their tuition and books paid for the attainment of their Associate's Degree. In addition, they receive a monthly reimbursement of related living expenses, all the while living and working alongside career firefighters to gain experience and practical skills. The budget for FY 25/26 assumes that the District will have six Fire/EMS Resident Volunteers.

Volunteers for the District either serve as structural or wildland firefighters after extensive training, or serve in a support position such as driver, EMS only, fire prevention, and Fire Corps. Volunteer positions are non-compensated. The District does however reimburse expenses under the guidance of the Internal Revenue Service Accountable Plan. The District has also implemented a Length of Service Award Program (LOSAP) to recognize a volunteer's commitment to the District. The District will contribute into the LOSAP, a non-qualified deferred compensation plan, a pre-established amount each year. If certain criteria are met by the volunteer, a contribution will be made to the volunteer's account for that year.

Fire Corps volunteers support the District through community services. There are currently 51 active Fire Corps volunteers. The District currently has the largest Fire Corps program in the State of Oregon.

The Board of Directors are five elected volunteers who set policy for the District. The District pays each board member the ORS allowable per diem of \$50 per month for twelve board meetings each year.

BUDGET SUMMARY FOR VOLUNTEER DEPARTMENT

Expenditures	2023/24 Actual	2024/25 Actual	2025/26 Budget	2026/27 Budget
Personnel Services	\$14,258	\$16,613	\$20,094	\$21,951
Materials and Services	\$252,791	\$226,697	\$346,846	\$336,925
TOTAL	\$267,049	\$243,310	\$366,940	\$358,876

SIGNIFICANT BUDGETARY CHANGES

- **Tuition/Books.** Assumes tuition and books for six resident volunteers.
- **Immunization/Tests.** Includes costs for 28 volunteer’s annual physicals plus ten new volunteers.
- **Association Activity Allocation.** Includes costs for community events such as Easter, Halloween, Christmas, Fifth Tuesdays. This was significantly reduced due to removing donation pass-through to the Association this FY as donations will be handled through the Association Special Fund.
- **Fire Corps.** Increased to include Stop the Bleed classes, increased address sign costs, ISU vehicle transfer, and events and meetings.

VOLUNTEER PERSONNEL SUMMARY

Position	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Board Members	0.03	0.03	0.03	0.03	0.03
Volunteer Coordinator – Ops	0.02	0.02	0.02	0.02	0.02
Volunteer Coordinator – F.C.	0.02	0.02	0.02	0.02	0.02
Vol Recruitment & Ret Coord.	1.00	0.00	0.00	0.00	0.00
TOTAL	1.07	1.07	0.07	0.07	0.07

VOLUNTEER PERSONNEL BREAKDOWN BY POSITION

Type	FY 2025/26
Firefighting/EMS	37
EMS Only	3
Fire Corps	51
Resident Volunteers	6
TOTAL	97

Volunteer Cost Center Performance Measures

PERFORMANCE MEASURE	GOAL	2023	2024	2025
V1. Number of volunteers, by type, at each ISO recognized station				
Station 701				
• Officer	1	3	2	2
• Engineer	1	5	2	5
• Firefighter	3	18	12	19
Station 703				
• Officer	1	2	2	2
• Engineer	1	5	5	6
• Firefighter	3	1	2	1
Station 704				
• Officer	1	1	1	1
• Engineer	1	2	1	2
• Firefighter	3	4	2	1
V2. Number of Fire Corps volunteers	20	43	48	51
V3. Net increase in volunteer firefighters	5/YR	10	*(4)	10

Performance Measure *V1 –The District continues to focus efforts on recruitment and retention of volunteer personnel. Recruitment is an ongoing challenge for our outlying areas of Camp Sherman and Whychus Creek. Station 703 has increased their operational capacity this last year with several members gaining additional certifications represented by the increase in the Engineer column year-over-year (which also accounts for the reduction in the FF number). Station 704 experienced a similar change with one FF gaining Engineer qualification but still is under the listed goal for this station. Station 701 gained several FFs and a few Engineers in 2025. Due to ongoing recruitment issues in Camp Sherman, this goal was not met for 2025.

Performance Measure V2 – The Fire Corps and its members are critical to the District maintaining a high level of service and programs for District residents. The District has a goal of at least 20 Fire Corps members. This goal was exceeded for 2025.

Performance Measure V3 – Despite not meeting our performance measure in V1 for 2025, an additional 10 volunteer firefighters were added to the operational ranks this past year. Recruitment and retention of volunteers continue to be a focus for the District during 2026/27. This goal was exceeded for 2025.

Additional Volunteer Accomplishments 2025/26

- **Training and Certifications.** Volunteer personnel achieved 60 training certifications in 2025 and logged 5,273 training hours.
- **Resident Volunteers.** The District welcomed five new resident volunteers at Station 701. Four resident volunteers left the program in 2025.
- **CPR/First Aid Classes.** Several volunteers conduct First Aid and CPR/AED classes for the community. They taught 166 community members in Heartsaver First Aid and/or CPR for 2025.
- **Address Sign Installation.** Fire Corps volunteers install reflective address signs to help responders quickly locate addresses within the District. A total of 75 address signs were installed in 2025.
- **Car Seat Safety Checks.** One volunteer is certified to check child car seat safety. 30 inspections were performed in 2025 in Sisters.
- **Smoke Alarms.** The District serviced/installed 130 smoke and/or carbon monoxide alarms last year.
- **AED Grants.** The District set aside grant funds to encourage more businesses in the community to purchase Automated External Defibrillators. Two new AEDs were added to our community in 2025. Studies have shown that public AED use increases the survivability of a heart attack.
- **Wildfire Home Safety Assessments.** Trained Fire Corps volunteers accept requests from residents within the Fire District interested in having their home and property assessed to determine how defensible it would be during a wildfire. In 2025, volunteers assessed 282 homes.
- **District Awareness Program.** New residents within the Sisters-Camp Sherman Fire District are sent a “Welcome to Sisters Country” brochure that provides a brief description of services, programs, community activities and volunteer opportunities. In 2025, Fire Corps volunteers sent out 20 brochures.
- **Incident Support Unit.** The Fire Corps received the District’s retired ambulance in 2021 to create an incident support unit that Fire Corps members will be able to staff during large-scale incidents or large training events. In 2025, the ISU crews had 12 emergency/event responses and also catered District training events throughout the year. The unit also responded in the middle of the night to provide rehab services to crews activated on the Flat Fire.
- **Easter Egg Hunt.** Hundreds of eager egg hunters from infant to 11 years old turned out for the 46th annual community Easter Egg Hunt. Over 6,000 plastic eggs were scattered throughout Creekside and Three Creeks overnight parks for hundreds of children to gather. Volunteers were on hand to provide tours of emergency vehicles and to distribute prevention materials and candy.

- **Rodeo Standby and Parade.** District staff and volunteers staffed a dedicated ambulance with a paramedic, EMT and driver for five days during the Sisters Rodeo.
- **Sisters Outdoor Quilt Show.** District staff and volunteers provide help in hanging and taking down quilts for the annual Sisters Outdoor Quilt Show. The District also staffs a first aid booth during the event.
- **Halloween Safety Fair.** The District hosts an annual Halloween event including a haunted house and several games for children and their families. In 2025, the District combined its event with Sisters Park and Recreation District in the Village Green Park across from the main fire station in downtown Sisters. This increased the attendance at the District’s event. Several hundred people attended the event.
- **Spirit of Christmas.** The Sisters-Camp Sherman Fire & Ambulance Association sponsor the annual “Spirit of Christmas Giving Tree” providing Christmas gifts to families in need in Sisters Country over the holiday season. In 2025, 170 children received gifts. In addition, the Sisters-Camp Sherman Fire & Ambulance Association received approximately \$20,000 in donated funds for the program.
- **Community Christmas Dinner.** The Association also hosts a community Christmas dinner on Christmas Day every year served in the Community Hall at Station 701. Volunteers prepared an amazing meal served to over 240 people. In addition, staff and volunteers prepared many to-go dinners.
- **Community Assistance Fund.** This fund was established to help members of the community who would endure a further hardship without financial assistance. Under this program, employees are allowed to spend up to \$100 to provide assistance beyond basic fire suppression and EMS. The fund was created from non-public funds, including donations made to the District and employee/volunteer contributions. In 2025, a total of 14 individuals/families were helped. Revisions were made to this program in 2024 and fund requests now require a referral from local law enforcement or first responders in order to receive assistance.



**JACK WALES (LEFT) AND KEATON DAVIS (RIGHT)
CARVE PUMPKINS FOR THE COMMUNITY
HALLOWEEN EVENT.**



(ABOVE) VOLUNTEERS AND STAFF SERVE THE COMMUNITY WITH TOYS AND GIFTS FOR THE ANNUAL SPIRIT OF CHRISTMAS GIVING TREE DRIVE. (RIGHT) CHIEF PRIOR, DIANNA PRIOR, AND FIRE MEDIC OTASU PROVIDE MUSICAL ENTERTAINMENT FOR THE COMMUNITY CHRISTMAS DINNER



VOLUNTEER DEPARTMENT BUDGET DETAIL

2026/27 Fiscal Year

Expenditures by Account General Operating Fund

Personnel Services					Proposed	Approved	Adopted
Account	Description	2023/24 Actual	2024/25 Actual	2025/26 Budget	2026/27 Budget	2026/27 Budget	2026/27 Budget
1-14-1-50100	Board Members	3,000	3,000	3,000	3,000		
1-14-1-50200	Volunteer Coordinator	4,000	4,000	4,000	4,000		
1-14-1-52400	Other Benefits	6,590	6,590	12,094	13,963		
1-14-1-53100	Payroll Taxes	668	668	578	578		
1-14-1-53200	PERS	-	-	423	410		
1-14-1-54000	Volunteer R&R Coord-Grant	-	-	-	-		
Total PERSONNEL SERVICES		14,258	14,258	20,094	21,951	-	-

Materials and Services					Proposed	Approved	Adopted
Account	Description	2023/24 Actual	2024/25 Actual	2025/26 Budget	2026/27 Budget	2026/27 Budget	2026/27 Budget
1-14-2-50100	Election	-	-	-	-		
1-14-2-50200	District Awards	33,766	33,766	24,200	24,700		
1-14-2-50300	Volunteer Service Award	22,250	22,250	30,250	30,250		
1-14-2-51100	Tuition/Books	53,691	53,691	112,336	104,100		
1-14-2-52100	Reimbursements	36,810	36,810	44,760	45,960		
1-14-2-52200	Immunizations/Tests	2,925	2,925	22,500	58,500		
1-14-2-53100	Ass'n Activity Allocation	63,227	63,227	58,700	11,000		
1-14-2-53200	Prevention/Special Events	4,264	4,264	6,250	8,270		
1-14-2-53300	Fire Corps	12,441	12,441	18,750	23,470		
1-14-2-53400	Supplies	2,780	2,780	1,200	1,200		
1-14-2-54200	Chaplaincy	1,000	1,000	1,000	1,000		
1-14-2-55100	Training/Conferences	3,655	3,655	6,000	7,185		
1-14-2-55200	Travel/Lodging	3,987	3,987	4,000	5,795		
1-14-2-55300	Per Diem	1,801	1,801	2,800	3,495		
1-14-2-56200	Uniforms	10,194	10,194	14,100	12,000		
1-14-2-59100	Recruitment/Retention Grant	-	-	-	-		
Total Materials and Services		252,791	252,791	346,846	336,925	-	-

EXPENDITURE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
<u>PERSONNEL SERVICES</u>			
1-14-1-50100	Board Members Per Diem wages @ \$50/month x 5 board members	3,000	
1-14-1-50200	Volunteer Coordinator Annual stipend for Ops Volunteer Coordinator Annual stipend for Fire Corps Volunteer Coordinator	4,000	2,000 2,000
1-14-1-52400	Other Benefits 24/7 Death/Disability Insurance FireMed Subscriptions for all volunteers @\$85 FireMed Subscription for all Board Members @\$85 AD&D Insurance Employee Assistance Program @ \$14.63	13,963	1,304 8,500 425 2,234 1,500
1-14-1-53100	Payroll Taxes Board Members 7.65% FICA taxes, WBF, PLO 1% Volunteer Coordinator 7.65% FICA taxes, WBF, PLO 1%	578	248 330
1-14-1-53200	PERS PERS for any board members that are retired members	410	410
TOTAL PERSONNEL SERVICES		21,951	
<u>MATERIALS AND SERVICES</u>			
1-14-2-50100	Election	0	
1-14-2-50200	District Awards Annual District awards event and Res. Vol. Graduation Personnel recognition award Flowers, acknowledgment (other)	24,700	16,200 4,500 4,000
1-14-2-50300	Volunteer Service Award (LOSAP) Length of Service Award contribution for qualified volunteers (max 3,000/yr. per volunteer) Service fees for annuity program (LOSAP)	30,250	30,000 250
1-14-2-51100	Tuition/Books Tuition for 6 RV's x 3 terms x 17 credits @ \$197.25 per credit Textbooks and other class fees	104,100	96,000 8,100

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
1-14-2-52100	Reimbursements (mileage/food/supplies) Resident Volunteers (5) @ \$600/mo. Volunteer Meal Vouchers for 24hr shifts RV Lieutenant (1) @ \$800/mo.	45,960	36,000 360 9,600
1-14-2-52200	Immunizations/Tests Physicals for 28 existing & ten new vols Drug screens, backgrounds new vols	58,500	57,000 1,500
1-14-2-53100	Association Activity Allocation Easter Egg Hunt Halloween Event Christmas Dinner and lights Family Night events	11,000	2,000 3,000 3,000 3,000
1-14-2-53200	Prevention/Special Events Jeff Co. Firewise C.U. Firebusters Giveaways, Supplies Bike Safety 4 th Fest Prepare for Wildfire 704 Pancake Breakfast & 703 Open House National Night Out & Quilt Show Other Events	8,270	2,500 1,500 1,000 1,000 1,000 600 870 1,300 1,000
1-14-2-53300	Fire Corps CPR Supplies Stop the Bleed Program AED Grant Program Car Seat Expenses Address Sign Program (inc. CS replacement signs \$600) Smoke Alarm Program ISU (lettering, seat covers, hitch & install, canopy) File of Life Program Events/Meetings (inc. FC Appreciation BBQ/Meeting snacks) Welcome to Sisters Program	23,470	6,000 1,175 2,500 300 6,500 1,645 3,200 350 1,500 300
1-14-2-53400	Supplies Volunteer supplies (inc. RV welcome baskets)	1,200	1,200
1-14-2-54200	Chaplaincy Donation to Central Oregon Public Safety Chaplaincy	1,000	1,000
1-14-2-55100	Training/Conferences Training/conferences for volunteers Training/conferences for Board Members	7,185	6,185 1,000
1-14-2-55200	Travel/Lodging (for out-of-town meetings/training)	5,795	

	Board Members		1,500
	Volunteers		4,495
1-14-2-55300	Per Diem (meals for out-of-town conferences/meetings)	3,495	
	Board Members		500
	Volunteers		2,195
	Quarterly Resident Volunteer Networking Dinner		800
1-14-2-56200	Uniforms	12,000	
	Volunteer Uniform replacement		12,000
TOTAL MATERIALS AND SERVICES		336,925	



FIRE CORPS MEMBER KATIE YATES ENTERTAINS SCHOOL CHILDREN AT A FIREBUSTERS EVENT

NON-DEPARTMENTAL

The non-departmental categories are the components of the budget that are not directly related to any one departmental activity. These include the categories of transfers, operating contingency, unappropriated ending fund balance, reserve funds, and debt service.

The general operating fund transfers budgeted funds to the employment reserve fund, building reserve fund, and equipment reserve fund for planned or unanticipated and future costs related to each area.

Operating contingency is appropriated money available for unanticipated expenditures that may arise during the budget year. This figure is computed at approximately 10% of general fund expenditures. Utilization of these funds requires Board of Directors' approval.

Unappropriated ending fund balance is budgeted at \$1,718,839. While listed as a requirement, it is actually a resource for the ensuing fiscal year and cannot be expended in the current year. This figure is computed at 5/12 of the personnel costs, 1/4 of the materials and services expenditures, and 1/4 of the capital outlay expenditures from the general operating fund less 5/12 of the ambulance revenue expected. The calculation does not include expenses related to grants. It is the District's philosophy to provide funding for the ensuing year's requirements until levied taxes are received in November.

Debt service accounts for money the District is obligated to pay towards the original \$2.5M Bond debt created February 6, 2007 to build and remodel Station 701. The bond was refinanced in early 2017 and is now a 10-year bond at 1.87% interest with \$465,000 left to pay. The bond will be paid off in February 2027.

BUDGET SUMMARY FOR NON-DEPARTMENTAL

Expenditures	2023/24 Actual	2024/25 Actual	2025/26 Projected	2026/27 Budget
Transfers	\$738,212	\$1,489,334	\$1,565,341	\$914,259
Operating Contingency	\$0	\$0	\$0	\$540,409
Ending Fund Balance	\$2,944,983	\$2,593,918	\$2,165,473	\$1,718,839
TOTAL	\$3,683,195	\$4,083,252	\$3,730,814	\$3,173,507

Transfers from the Operating Budget to Reserve Funds include:

- \$ 49,837 Employment Reserve Fund
- \$ 104,922 Building Reserve Fund
- \$ 708,000 Equipment Reserve Fund
- \$ 51,500 Association Special Fund

NON-DEPARTMENTAL BUDGET DETAIL

2026/27 Fiscal Year

Expenditures by Account**General Fund**

Transfers		2023/24	2024/25	2025/26	Proposed	Approved	Adopted
Account	Description	Actual	Actual	Budget	2026/27	2026/27	2026/27
		Budget	Budget	Budget	Budget	Budget	Budget
1-90-7-57000	Transfers to Reserve Funds	738,212	1,489,334	1,565,341	914,259		
Total TRANSFERS		738,212	1,489,334	1,565,341	914,259	-	-

Contingency		2023/24	2024/25	2025/26	Proposed	Approved	Adopted
Account	Description	Actual	Actual	Budget	2026/27	2026/27	2026/27
		Budget	Budget	Budget	Budget	Budget	Budget
1-90-8-58000	Contingency	-	-	436,917	540,409		
Total CONTINGENCY		-	-	436,917	540,409	-	-

Unappropriated - to Fund Balance		2023/24	2024/25	2025/26	Proposed	Approved	Adopted
Account	Description	Actual	Actual	Budget	2026/27	2026/27	2026/27
		Budget	Budget	Budget	Budget	Budget	Budget
1-90-9-59000	Unapprop.-to Fund Balance	-	-	1,326,202	1,718,839		
Total UNAPPROPRIATED		-	-	1,326,202	1,718,839	-	-

EXPENDITURE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
<u>NON-DEPARTMENTAL</u>			
1-90-7-57000	Transfers to Reserve Funds	914,529	
	Employment Reserve Fund		49,837
	Building Reserve Fund		104,922
	Equipment Reserve Fund		708,000
	Association Special Fund		51,500
1-90-8-58000	Contingency	540,409	
	10% of operating expenses		540-409
1-90-9-59000	Unappropriated to Fund Balance	1,718,839	
	5/12 of Personnel Services		1,700,793
	¼ of Materials and Services		320,988
	¼ of Capital Outlay		9,558
	Less 5/12 Ambulance Revenue		(312,500)

RESERVE AND SPECIAL FUNDS

The District created three reserve funds to help save for future large expenditures and unanticipated costs associated with each of these funds. Equipment, apparatus, and building repairs can cost in the hundreds of thousands of dollars. In addition, this budget includes a new special fund for management and tracking of donated funds to the Fire District’s Association.

Reserve Funds and Long-Term Capital Planning

The District has established three reserve funds—Employment, Building, and Equipment—to responsibly save for future large-scale expenditures and unforeseen costs specific to each category.

Major expenses such as equipment purchases, apparatus acquisitions, and facility repairs can reach into the hundreds of thousands of dollars. District staff work diligently to develop fiscally responsible budgets that leverage these reserve funds to finance capital projects and equipment needs. This approach has historically allowed the District to avoid alternative funding mechanisms such as issuing bonds.

The Sisters-Camp Sherman Fire District currently operates three facilities totaling 28,425 square feet. Using the budgeting methodology recommended by the Washington State Office of Financial Management, the District allocates \$2 per square foot annually for maintenance and repairs. Over time, additional contributions have supported projects outside of routine upkeep. In FY 2024–2025, the District contracted with AP Triton to conduct a comprehensive facilities assessment. This review identified major repair and upgrade needs and will serve as the foundation for future facilities master planning—including potential development of the District’s training grounds and construction of a dedicated training facility. The District plans to complete additional planning in FY 26/27 including a comprehensive Long-Range Master Plan—including a Community Risk Assessment, and Standards of Cover Deployment.

As part of its long-range strategic planning, the District has also developed a Fleet and Equipment Master Plan. This dynamic, annually reviewed document guides staff in planning for equipment and vehicle replacement. In September 2024, District staff completed a full review of the fleet to evaluate vehicle reliability and presented recommended changes to the Board of Directors, which they approved

Additionally, the City of Sisters has seen increased development of multi-unit housing within areas subject to a 30-foot height restriction. The District’s current ladder capabilities reach 35 feet—just adequate for these buildings. With growing density in the city’s core, the need for a ladder truck is becoming more urgent. Currently, Black Butte Ranch Fire District operates the only ladder truck in the Northwest Fire region (Sisters, Cloverdale, and Black Butte), and that vehicle is aging. Black Butte has indicated it does not plan to replace it upon retirement. Today’s ladder trucks cost approximately \$1.8 million, and inflation continues to outpace reserve fund contributions. To plan for future fleet and facility needs, the Board of Directors will utilize data generated through the long-range master planning process. This information will guide decisions on whether recommended projects can be supported within existing funding levels or if additional funding measures, such as a bond, will be required.

PERS Employer Incentive Fund Participation and Liability Management

In 2018, PERS established the Employer Incentive Fund (EIF) program to assist participating employers in reducing their unfunded actuarial liabilities. The program offered a 25% state match for qualifying contributions made to a PERS side account. In the 2019–2020 budget year, the District took advantage of this opportunity by contributing \$1.2 million to establish a side account. The state provided a \$300,000 match, resulting in a total deposit of \$1.5 million to help relieve the District’s growing unfunded liabilities.

In November 2019, the Board of Directors authorized the District to join the State and Local Government Rate Pool (SLGRP) with PERS. As of December 31, 2023, the District’s estimated outstanding transitional liability was \$1,459,489. The Board prioritized eliminating this liability within a 15-year timeframe. A \$500,000 payment toward this obligation was planned for the end of FY 2023–2024.

While preparing the FY 2024–2025 budget, staff identified a surplus of one-time revenue that would allow for the full payoff of the remaining liability. In April 2024, the District contracted with Milliman Inc. to conduct an actuarial evaluation and determine the precise cost to eliminate the liability. In August 2024, the District made a \$1,443,691 payment to PERS, fully retiring the transitional liability. This action resulted in an immediate rate relief of 9.59%.

As staff prepared the FY 2025–2026 budget, another one-time revenue surplus was projected. In response to increased call volume, the internal budget team evaluated several scenarios for enhancing emergency operations staffing. However, analysis showed that without future rate relief, the District would likely be unable to sustain additional staffing over the long term.

In 2025, the State of Oregon launched Cycle Two of the EIF program, once again offering a 25% match for contributions to new or existing side accounts. With surplus revenue available from the FY 2024–2025 budget, the District once again made a \$1.2 million deposit to its existing side account in July 2025 and received the state match of \$300,000. The total contribution will produce additional rate reduction of 7.76% for the 2025–2027 rate cycle.

This strategic investment is viewed by staff as a fiscally responsible approach to achieving sustainable staffing enhancements in future years.

PERS Employer Contribution Rates Effective July 1, 2025			
	T1/T2	OPSRP PF	OPSRP GS
Pension	18.56%	15.74%	10.47%
Normal Cost Rate	12.46%	12.46%	12.46%
Tier One/Tier Two UAL rate	0.06%	0.06%	0.06%
OPSRP UAL rate	2.69%	2.69%	2.69%
Pre-SLGRP pooled liability rate	0.00%	0.00%	0.00%
Transition Liability/Surplus rate	8.72%	8.72%	8.72%
Side account rate relief	-9.59%	-9.59%	-9.59%
Member redirect offset	-2.40%	-0.65%	-0.65%
Net Employer Contribution Rate	30.50%	29.43%	24.16%
Less transition liability rate relief	-8.72%	-8.72%	-8.72%
Less 2025 side account rate relief	-7.76%	-7.76%	-7.76%
New 2025–2027 rates	14.02%	12.95%	7.68%

EMPLOYMENT RESERVE FUND BUDGET DETAIL

2026/2027 Fiscal Year

Revenue		2023/24	2024/25	2025/26	Proposed 2026/27	Approved 2026/27	Adopted 2026/27
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
2-01-0-49000	Transfer In	217,906	965,191	1,200,000	49,837		
2-01-0-49990	Beginning Fund Balance	417,729	606,188	95,238	28,264		
EMPLOYMENT RESERVE FUND REVENUE		635,635	1,571,379	1,295,238	78,101	-	-

Expenditures		2023/24	2024/25	2025/26	Proposed 2026/27	Approved 2026/27	Adopted 2026/27
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
2-12-1-56106	Unantic. Pers. & Separation Cos	-	-	54,605	59,500		
2-12-1-56107	PERS Reserve for Future Exp	-	1,443,691	1,200,000	-		
2-12-1-56108	LOL Carryover Reserve for Futur	-	-	-	-		
2-12-1-56109	Reserved for Future Exp	29,448	44,818	40,633	18,601		
EMPLOYMENT RESERVE FUND EXPENDITURES		29,448	1,488,509	1,295,238	78,101	-	-

EXPENDITURE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
PERSONNEL SERVICES			
2-12-1-56106	Unanticipated Personnel & Separation Costs	59,500	
	Unanticipated costs for separation of service, vacation and retirement payouts.		59,500
2-12-1-56107	PERS Reserve for Future Expenditures	0	
2-12-1-56108	Local Option Levy Carryover Reserve for Future Expenditure	0	
2-12-1-56109	Reserved for Future Expenditures	18,601	
	Unanticipated costs for labor		18,601

BUILDING RESERVE FUND BUDGET DETAIL

2026/27 Fiscal Year

Revenue		2023/24	2024/25	2025/26	Proposed 2026/27	Approved 2026/27	Adopted 2026/27
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
3-01-0-43000	Grant Income	-	-	60,000	-		
3-01-0-49000	Transfer In	198,758	182,948	130,341	104,922		
3-01-0-49990	Beginning Fund Balance	199,781	380,364	388,848	88,774		
	BUILDING RESERVE FUND REVENUE	398,539	563,312	579,189	193,696	-	-

Expenditures		2023/24	2024/25	2025/26	Proposed 2026/27	Approved 2026/27	Adopted 2026/27
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
3-10-2-53413	Reserved for Future Exp	10,176	-	19,372	101,146		
3-10-2-53414	Training Center	-	-	-	-		
3-10-2-53415	Station 701	8,000	140,913	433,882	57,550		
3-10-2-53416	Station 703	-	19,775	65,935	-		
3-10-2-53417	Station 704	-	13,775	60,000	35,000		
	BUILDING RESERVE FUND EXPENDITURES	18,176	174,463	579,189	193,696	-	-

The emergency generator projects at Station 704 will allow critical infrastructure in Camp Sherman to continue to operate for long periods without electricity. These projects will create increased costs in fuel and annual maintenance of the unit in the maintenance department.

EXPENDITURE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
	<u>CAPITAL OUTLAY</u>		
3-10-2-53413	Reserved for Future Expenditures	101,146	
	Unanticipated costs related to facilities/grounds		101,146
3-10-2-53415	Station 701	57,550	
	Balance of master planning		48,750
	Hot water heater		8,800
3-10-2-53416	Station 703	0	
3-10-2-53417	Station 704	35,000	
	Emergency generator install		35,000
	TOTAL MATERIALS AND SERVICES	193,696	

EQUIPMENT RESERVE FUND BUDGET DETAIL

2026/2027 Fiscal Year

Revenue		2023/24	2024/25	2025/26	Proposed	Approved	Adopted
Account	Description	Actual	Actual	Budget	2026/27	2026/27	2026/27
					Budget	Budget	Budget
4-01-0-49000	Transfer In	321,548	341,195	235,000	708,000		
4-01-0-49990	Beginning Fund Balance	1,082,336	1,402,785	447,190	12,299		
4-01-0-43000	Grant Income	5,314	-	-	457,410		
EQUIPMENT RESERVE FUND REVENUE		1,409,198	1,743,980	682,190	1,177,709	-	-

Expenditures		2023/24	2024/25	2025/26	Proposed	Approved	Adopted
Account	Description	Actual	Actual	Budget	2026/27	2026/27	2026/27
					Budget	Budget	Budget
4-10-5-56103	Vehicle	-	486,257	540,700	170,000		
4-10-5-56108	EMS Equip Reserve Future	6,413	9,506	21,815	25,000		
4-10-5-56109	FIRE Equip Reserve Future	-	9,283	115,200	655,238		
4-10-5-56110	Reserve for Future Expend	-	-	4,475	327,471		
EQUIPMENT RESERVE FUND EXPENDITURES		6,413	505,046	682,190	1,177,709	-	-

The annual vehicle transfer is \$160,000. The District plans to replace a command vehicle (715), a gurney and replacement VHF mobile radios. In addition, the District anticipates receiving a grant to purchase an air curtain burner as part of the Sisters-Camp Sherman Fire District Wildfire Resiliency Plan, a lift and pressure washer for the mechanic if the local option levy is passed, and tools and slip-in unit for a grant-funded all-terrain vehicle. Ongoing maintenance costs and fuel will be increased due to some of these items.



711 COMMAND VEHICLE WAS REPLACED IN FY 25/26. IN FY 26/27 715 COMMAND VEHICLE WILL BE REPLACED WITH A SIMILAR UNIT

EXPENDITURE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
<u>CAPITAL OUTLAY</u>			
4-10-5-56103	Vehicle	170,000	
	Command vehicle replacement 715		90,000
	All-terrain vehicle		80,000
4-10-5-56108	EMS Equipment	25,000	
	775 Gurney		25,000
4-10-5-56109	FIRE Equipment	655,238	
	Air curtain burner (local and fed/state match)		468,000
	Lift for Mechanic		106,833
	Pressure washer for Mechanic		8,995
	Mobile Radios VHF (10 – replaces Motorola w/BK)		45,000
	Combi Tool & Slip-In Unit for ATV		26,410
4-10-5-56110	Reserved for Future Expenditure	327,471	
	Unanticipated costs related to fleet and equipment replacement.		
TOTAL CAPITAL OUTLAY		1,177,709	



745 ENGINE AWARDED THROUGH OSFM GRANT AND RECEIVED IN 2025

ASSOCIATION SPECIALFUND BUDGET DETAIL

2026/2027 Fiscal Year

Revenue					Proposed	Approved	Adopted
		2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
8-01-0-40100	Transfer In	-	-	-	51,500		
8-01-0-40200	Donations	-	-	-	50,000		
8-01-0-40300	Merchandise Sales	-	-	-	7,500		
8-01-0-43100	Interest	-	-	-	500		
8-01-0-49990	Beginning Fund Balance	-	-	-	76,000		
ASSOCIATION SPECIAL FUND REVENUE		-	-	-	185,500	-	-

Expenditures					Proposed	Approved	Adopted
		2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
8-10-2-50100	Community Asst. Fund	-	-	-	2,500		
8-10-2-50200	Merchandise	-	-	-	7,500		
8-10-2-50300	Events	-	-	-	16,500		
8-10-2-50400	Scholarship Prog/Memorials	-	-	-	5,815		
8-10-2-50500	WF & Comm. Risk Prepared	-	-	-	18,314		
8-10-2-50600	Supplies/Bank Fees	-	-	-	1,000		
8-10-2-50700	Member Support & Outreach	-	-	-	1,000		
8-10-2-50800	Fire District Program Support	-	-	-	25,000		
ASSOCIATION SPECIAL FUND EXPENDITURES		-	-	-	77,629	-	-

Association Special Fund Unappropriated					Proposed	Approved	Adopted
		2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
59000	Unapprop. To Fund Balance	-	-	-	107,871		
Total UNAPPROPRIATED ASSOCIATION		-	-	-	107,871	-	-

REVENUE DETAIL BY ACCOUNT

Account	Description	Account Total	Account Detail
ASSOCIATION SPECIAL FUND			
8-01-0-40100	Transfer In	51,500	
	Remainder of FY 25/26 donations received from general fund.		51,500
8-01-0-40200	Donations	50,000	
	Community donations for all programs.		50,000
8-01-0-40300	Merchandise Sales	7,500	
	Revenue from sales of station special logo items		7,500

8-01-0-43100	Interest	500
8-01-0-49990	Beginning Fund Balance	76,000

EXPENDITURE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
<u>ASSOCIATION SPECIAL FUND</u>			
8-10-2-50100	Community Assistance Fund	2,500	
	Fuel, meal and other voucher expenses.		2,500
8-10-2-50200	Merchandise	7,500	
	Station logo items for personnel and gen. public.		
8-10-2-50300	Events	16,500	
	Spirit of Christmas Giving Tree		15,000
	Fire Corps Annual BBQ		1,500
8-10-2-50300	Scholarship Program & Memorials	5,815	
	Scholarships		4,500
	Moyer Memorial – SSD Donation		1,000
	Sisters GRO Admin Fee		315
8-10-2-50400	Wildfire & Community Risk Preparedness	18,314	
	Flat Fire Community Donations		13,314
	Wildfire & Community Risk Preparedness General		5,000
8-10-2-50500	Supplies/Bank Fees	1,000	
	Venmo, Bank Fees, Checks, etc.		1,000
8-10-2-50600	Member Support & Outreach	1,000	
	Special gift or member awards		1,000
8-10-2-50700	Fire District Program Support	25,000	
	Fire District Program Support		10,000
	ATV Grant Match – Carryover from FY 25/26		15,000



**ASSOCIATION MEMBERS
FROM SISTERS-CAMP
SHERMAN FIRE DISTRICT
TAKE PART IN THE ANNUAL
END OF SCHOOL YEAR
SPRAY THE KIDS EVENT**

DEBT SERVICE FUND BUDGET DETAIL

2026/2027 Fiscal Year

Revenue					Proposed	Approved	Adopted
		2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
7-01-0-40100	Desch Cty Tax Bond Rev	202,726	213,754	207,650	128,000		
7-01-0-40200	Jeffsn Cty Tax Bond Rev	17,303	17,990	20,765	13,000		
7-01-0-44120	Interest Revenue	6,064	5,930	500	500		
7-01-0-49990	Beginning Fund Balance	77,262	87,671	91,882	92,843		
DEBT SERVICE FUND REVENUE		303,354	325,345	320,797	234,343	-	-

Expenditures					Proposed	Approved	Adopted
		2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
7-10-2-53600	Bond Interest Payment	16,173	12,433	8,415	4,301		
7-10-2-53700	Bond Principal Payment	200,000	215,000	220,000	230,000		
Total DEBT SERVICE		216,173	227,433	228,415	234,301	-	-

Debt Service Unappropriated					Proposed	Approved	Adopted
		2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
Account	Description	Actual	Actual	Budget	Budget	Budget	Budget
7-90-9-59000	Unapprop. To Fund Balance	-	-	92,382	42		
Total UNAPPROPRIATED DEBT SERVICE		-	-	92,382	42	-	-

REVENUE DETAIL BY ACCOUNT

Account	Description	Account Total	Account Detail
DEBT SERVICE			
7-01-0-40100	Deschutes County Tax Bond Revenue	128,000	
	Anticipated Property Tax Revenue from Deschutes County for Bond repayment		
7-01-0-40200	Jefferson County Tax Bond Revenue	13,000	
	Anticipated Property Tax Revenue from Jefferson County for Bond repayment		
7-01-0-44120	Interest Income	500	
	Anticipated interest income received from Deschutes and Jefferson counties as well as LGIP account.		
7-01-0-49990	Beginning Fund Balance	92,843	

EXPENDITURE DETAIL BY ACCOUNT

<u>Account</u>	<u>Description</u>	<u>Account Total</u>	<u>Account Detail</u>
	<u>DEBT SERVICE</u>		
7-10-2-53600	Bond Interest Payment	4,301	
	August 1, 2026 interest payment on bond debt		2,150.50
	February 1, 2027 interest payment on bond debt		2,150.50
7-10-2-53700	Bond Principal Payment	230,000	
	February 1, 2027 principal payment on bond debt		
7-90-9-59000	Unappropriated to Fund Balance	42	

Debt Service Schedule – Through Maturity

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Total P&I</u>	<u>Fiscal Total</u>
8/1/2026	-		2,150.50	2,150.50	
2/1/2027	230,000.00	1.870%	2,150.50	232,150.50	234,301.00

Debt Service Fund Overview

The Debt Service Fund is designated exclusively for the receipt of bond tax revenues and interest, as well as the repayment of the bond loan. The original debt, issued on February 6, 2007, totaled \$2,500,000 and was used to construct and renovate the main fire station. As of June 30, 2026, the outstanding balance is \$235,000. The bond has a 20-year term and is scheduled to be fully repaid by February 1, 2027. The initial interest rate ranged between 4.25% and 4.5%; however, the District refinanced the bond in late 2016, securing a significantly lower interest rate of 1.87%. The District currently holds no other outstanding debt.

Bond Review and Future Planning

In March 2025, the District's Board of Directors appointed a committee composed of two board members and two staff representatives to evaluate the potential renewal of the District's bond upon its maturity in 2027. The committee assessed current and projected needs related to facilities, equipment, and staffing models.

Based on this review, it was determined that the District will allow the current bond to expire in order to prioritize funding for staffing. This decision reflects increasing call volume, the need to meet service demands and response benchmarks, and the importance of reducing personnel burnout.

The Board plans to complete a long-range master planning process, including an updated Standards of Coverage analysis, to further evaluate future capital and equipment needs and determine whether a bond measure may be necessary at a later date.

SALARY SCHEDULE

SISTERS-CAMP SHERMAN FIRE DISTRICT						
2026/2027						
STEPS	1	2	3	4	5	6
Office Assistant	\$ 23.25	\$ 23.97	\$ 24.72	\$ 25.48	\$ 26.27	\$ 27.08
Based on 2080 hours	\$ 4,031	\$ 4,155	\$ 4,284	\$ 4,416	\$ 4,553	\$ 4,694
	\$ 48,369	\$ 49,865	\$ 51,408	\$ 52,998	\$ 54,637	\$ 56,326
Cleaning/Maintenance	\$ 21.26	\$ 21.92	\$ 22.60	\$ 23.30	\$ 24.02	\$ 24.76
Mechanic	\$ 40.36	\$ 41.61	\$ 42.90	\$ 44.22	\$ 45.59	\$ 47.00
Based on 2080 hours	\$ 6,995.82	\$ 7,212.19	\$ 7,435.24	\$ 7,665.20	\$ 7,902.27	\$ 8,146.67
	\$ 83,950	\$ 86,546	\$ 89,223	\$ 91,982	\$ 94,827	\$ 97,760
Administrative Assistant	\$ 31.72	\$ 32.70	\$ 33.71	\$ 34.76	\$ 35.83	\$ 36.94
Based on 2080 hours	\$ 5,499	\$ 5,669	\$ 5,844	\$ 6,025	\$ 6,211	\$ 6,403
	\$ 65,983	\$ 68,023	\$ 70,127	\$ 72,296	\$ 74,532	\$ 76,837
Finance Manager	\$ 57.19	\$ 58.96	\$ 60.79	\$ 62.67	\$ 64.60	\$ 66.60
Based on 2080 hours	\$ 9,914	\$ 10,220	\$ 10,536	\$ 10,862	\$ 11,198	\$ 11,544
	\$ 118,963	\$ 122,642	\$ 126,435	\$ 130,346	\$ 134,377	\$ 138,533
Fire-Medic	\$ 28.72	\$ 29.61	\$ 30.53	\$ 31.47	\$ 32.44	\$ 33.45
based on 2912 hours	\$ 6,970	\$ 7,185	\$ 7,408	\$ 7,637	\$ 7,873	\$ 8,116
	\$ 83,637	\$ 86,223	\$ 88,890	\$ 91,639	\$ 94,473	\$ 97,395
Engineer-Medic Incentiv	\$ 31.59	\$ 32.57	\$ 33.58	\$ 34.62	\$ 35.69	\$ 36.79
based on 2912 hours	\$ 7,667	\$ 7,904	\$ 8,148	\$ 8,400	\$ 8,660	\$ 8,928
	\$ 92,000	\$ 94,846	\$ 97,779	\$ 100,803	\$ 103,921	\$ 107,135
Shift Commander	\$ 39.06	\$ 40.26	\$ 41.51	\$ 42.79	\$ 44.12	\$ 45.48
based on 2912 hours	\$ 9,478	\$ 9,771	\$ 10,073	\$ 10,385	\$ 10,706	\$ 11,037
	\$ 113,732	\$ 117,250	\$ 120,876	\$ 124,615	\$ 128,469	\$ 132,442
Battalion Chief - Training	\$ 60.15	\$ 62.01	\$ 63.92	\$ 65.90	\$ 67.94	\$ 70.04
Based on 2080 hours	\$ 10,425	\$ 10,748	\$ 11,080	\$ 11,423	\$ 11,776	\$ 12,141
	\$ 125,106	\$ 128,975	\$ 132,964	\$ 137,076	\$ 141,316	\$ 145,686
Fire Marshal	\$ 59.49	\$ 61.33	\$ 63.22	\$ 65.18	\$ 67.20	\$ 69.27
Based on 2080 hours	\$ 10,311	\$ 10,630	\$ 10,959	\$ 11,298	\$ 11,647	\$ 12,007
	\$ 123,734	\$ 127,561	\$ 131,506	\$ 135,573	\$ 139,766	\$ 144,089
Wildfire & Comm Risk	\$ 44.62	\$ 46.00	\$ 47.42	\$ 48.88	\$ 50.40	\$ 51.96
Based on 2080 hours	\$ 7,733	\$ 7,973	\$ 8,219	\$ 8,473	\$ 8,735	\$ 9,006
	\$ 92,801	\$ 95,671	\$ 98,630	\$ 101,680	\$ 104,825	\$ 108,067
	\$ 66.16	\$ 68.21	\$ 70.32	\$ 72.49	\$ 74.73	\$ 77.05
Deputy Chief	\$ 11,468	\$ 11,823	\$ 12,188	\$ 12,565	\$ 12,954	\$ 13,355
	\$ 137,616	\$ 141,872	\$ 146,260	\$ 150,784	\$ 155,447	\$ 160,255
Fire Chief		Contractual				

All raises based on the District's ability to pay in regards to economy and budget.

Longevity Pay: +1% after 10 years, +1% after 15 years, +1% after 20 years of continuous career service

ACRONYMS

AD&D Accidental Death and Dismemberment

AED Automated External Defibrillator

AFG Assistance to Firefighters Grant

AIC Acting-in-Capacity

ALS Advanced Life Support

ASA Ambulance Service Area

AV Assessed Value

BLS Basic Life Support

CAD Computer-Aided Dispatch

CCO Coordinated Care Organization

CMS Centers for Medicare/Medicaid Services

COFCA Central Oregon Fire Chiefs Association

COFIA Central Oregon Fire Instructors Association

COFOG Central Oregon Fire Operations Group

COLA Cost of Living Adjustment

COVID-19 Coronavirus Disease

CPA Certified Public Accountant

CPR Cardio Pulmonary Resuscitation

CRA Community Reinvestment Act

DC911 Deschutes County 911

DEQ Department of Environmental Quality

DPSST Department of Public Safety Standards and Training

EFO Executive Fire Officer

EKG Electrocardiogram

EMS Emergency Medical Service

FCC Federal Communications Commission

FF Firefighter

FFS Fee for Service

FICA Federal Insurance Contributions Act

FLSA Fair Labor Standards Act

FTE Full-Time Equivalent

FY Fiscal Year

GAAP Generally Accepted Accounting Principles

GEMT Ground Emergency Medical Transport

GFOA Government Finance Officers Association

HOA Homeowners Association

HVAC Heating, Ventilation and Air Conditioning

IAFC International Association of Fire Chiefs

ISO Insurance Services Organization

ISU Incident Support Unit

IT Information Technology

L/T Disability Long-Term Disability

LGIP Local Government Investment Pool

LOSAP Length of Service Award Plan

MAV Maximum Assessed Value

MOU Memorandum of Understanding

MVC Motor Vehicle Crash

NFA National Fire Academy

NFPA National Fire Protection Association

ODOT Oregon Department of Transportation

OFCA Oregon Fire Chiefs Association

OFDDA Oregon Fire District Directors Association

OFMA Oregon Fire Marshal Association

OFSOA Oregon Fire Service Office Administrators

OGFOA Oregon Government Finance Officers Association

OPSRP Oregon Public Service Retirement Plan

OSHA Occupational Safety and Health Administration

OSP Oregon State Police

PERS Public Employees Retirement System

PPE Personal Protective Equipment

PPV Positive Pressure Ventilation

R&RO Recruitment and Retention Officer

RMV Real Market Value

RV Resident Volunteer

SAFER Staffing for Adequate Fire and Emergency Response

SCBA Self-Contained Breathing Apparatus

S/T Disability Short-Term Disability

SDAO Special Districts Association Oregon

SDIS Special Districts Insurance Services

SLGRP State Local Government Rate Pool

SOC Standards of Cover

UAL Unfunded Actuarial Liability

USFS United States Forest Service

VEBA Voluntary Employee Beneficiary Association

VFA Volunteer Fire Assistance

VHF Very High Frequency

WBF Worker's Benefit Fund

WFCA Western Fire Chiefs Association

WUI Wildland Urban Interface

GLOSSARY

7PC – A term used for personnel callback. When Station 701 staffing levels are lower than the ability to minimally staff the next emergency call, the Shift Commander will request a “7PC” alerting any available personnel to return to Station 701 to backfill staffing.

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

Accrual – The accumulation or increase of something over time, especially payments or benefits.

Active 911 – A digital messaging system that delivers alarms, maps, and other critical information instantly to first responders.

AD&D Insurance – an insurance policy that pays benefits to the beneficiary if the cause of death is an accident.

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

AED – An automated external defibrillator (AED) is a portable electronic device that automatically diagnoses the life-threatening cardiac arrhythmias of ventricular fibrillation and ventricular tachycardia in a patient, and is able to treat them through defibrillation, the application of electrical therapy which stops the arrhythmia, allowing the heart to reestablish an effective rhythm.

AFG (Assistance to Firefighters Grant) –The primary goal of the Assistance to Firefighters Grant (AFG) is to meet the firefighting and emergency response needs of fire departments and non-affiliated emergency medical service organizations.

ALS (Advanced Life Support) - Advanced life support, level 1 (ALS1) is the transportation by ground ambulance vehicle and the provision of medically necessary supplies and services including the provision of an ALS assessment or at least one ALS intervention.

Alarm – A call received by a 911 dispatch center, which is then relayed to the appropriate fire station for emergency response.

Amortization – Amortization is paying off a debt over time in equal installments. Part of each payment goes toward the loan principal, and part goes toward interest. As the loan amortizes, the amount going toward principal starts out small, and gradually grows larger month by month.

Appropriation – An act by a legislative body authorizing the expenditure of a designated amount of funds or to incur obligations for specific purposes.

ASA – Ambulance Service Area. A designated boundary which is granted to a specific entity for providing ambulance service.

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

Assessor – A person who makes assessments, especially for purposes of taxation.

Audit – An official inspection of an individual’s or organization’s accounts, typically by an independent body.

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

BLS (Basic Life Support) - Basic life support (BLS) is transportation by ground ambulance vehicle and the provision of medically necessary supplies and services, including BLS ambulance services as defined by the State.

Board of Directors – Elected body of officials that governs the District.

Bonds – (General Obligation Bonds) Are government-issued bonds that are repaid from state or local general funds or a dedicated tax.

Budget – A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates) for the same fiscal year.

Budget Committee – Five Board Members and five community members appointed by the Board who review the proposed budget, listen to comments from citizens, and then approve the budget. The budget committee reviews the proposal to ensure that the District is planning to spend money in furtherance of expressly stated District goals.

Capital Outlay – Expenditures for the acquisition of capital assets which may include equipment, buildings, or other facility improvements.

Career Staff – Staff that receive a salary and are directly responsible for emergency medical treatment and fire suppression.

Chaplaincy – Central Oregon Public Safety Chaplaincy is a non-profit organization whose mission is to serve those who have endured a loss or been a victim of tragedy.

Civil Service Commission – Consists of three (3) members who are appointed by the Board of Directors to adopt and interpret rules consistent with State Law for the regulation of personnel administration within the classified service.

COFCA – Central Oregon Fire Chiefs Association. The purpose of this Association is to further the professional advancement of the fire service to ensure and maintain the greater protection of life

and property from fire, natural and man-made disaster, or other emergency services of Central Oregon.

COFOG – Central Oregon Fire Operations Group. The mission of COFOG is to collaborate and promote interagency operations and work to align agency operations by creating standardized operational guides.

COLA – Cost of Living Adjustment. An adjustment made to income to counteract the effects of inflation.

Conflagration – An extensive fire that destroys a great deal of land or property.

Contingency – A provision for an unforeseen event or circumstance.

COVID-19 – Coronavirus disease (COVID-19) is an infectious disease caused by the SARS-CoV-2 virus.

CPA – Certified Public Accountant. A licensed accounting professional providing accounting and auditing services.

CPR – Cardiopulmonary Resuscitation is a procedure employed after cardiac arrest using heart massage, drugs and mouth-to-mouth resuscitation to restore breathing.

CRA – Community Reinvestment Act is intended to encourage depository institutions to help meet the credit needs of the communities in which they operate, including low- and moderate-income neighborhoods, consistent with safe and sound operations.

Custodial Officer – The person having custody or responsibility of the funds.

DC911 – Deschutes County 9-1-1 is a public safety dispatching agency, taking all calls for police, fire, and medical service assistance in Deschutes County.

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

Deferred Comp - an arrangement in which a portion of an employee's income is paid out at a later date after which the income was earned.

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

Engine – Various apparatus used to transport and pump water; carries ladders, hoses, other equipment and supplies for fighting fires.

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

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

FCC – Federal Communications Commission is an agency that oversees radio communication.

FF – Firefighter. One who performs firefighting and other emergency scene duties involving the protection of life and property.

Fiduciary Fund – A fund used to account for resources that a government holds as a trustee or agent on behalf of an outside party that cannot be used to support the government’s own programs.

Fire Corps – A volunteer program designed to connect community members with their local fire/EMS departments to help with non-emergency tasks.

FireMed – A voluntary membership program that covers emergency ground ambulance services throughout the entire ambulance service area. When members use the emergency ambulance service, their insurance is billed for any medical benefits that cover emergency ambulance transport. Members do not receive a bill for emergency services.

Firewise – A community program encouraging local solutions for safety by involving homeowners in taking individual responsibility for preparing their homes from the risk of wildfire. Firewise is a key component of Fire Adapted Communities – a collaborative approach that connects all those who play a role in wildfire education, planning and action with comprehensive resources to help reduce risk.

Fixed Asset – Tangible or intangible items purchased that are over \$5,000 and have a useful life of more than one year.

FLSA – Fair Labor Standards Act. Established minimum wage, overtime pay, recordkeeping requirements and child labor standards for full-time and part-time workers.

FTE – Full Time Equivalent. Staffing levels are measured in FTEs to give a consistent comparison from year to year.

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 difference between assets and liabilities reported in a governmental fund.

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

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

GEMT – Ground Emergency Medical Transport. GEMT draws funds from the federally-backed Medicaid entitlement program, allowing public EMS providers the ability to collect a percentage of their uncompensated costs for providing care to Medicaid patients. This would assist Oregon’s public

EMS system by 'filling the gap' in the cost of these services now being shouldered by local fire departments and Districts.

General Obligation Bonds – A common type of municipal bond in the United States that is secured by a state or local government's pledge to use legally available resources, including tax revenues, to repay bond holders.

GFOA – Government Finance Officers Association. A Professional association of state, provincial and local finance officers in the United States and Canada.

Governmental Fund – Funds used to account for activities primarily supported by taxes, grants, and similar revenue sources.

Grant Revenue – A financial award given by the federal, state or local government to an eligible grantee.

Honor Guard – A ceremonial unit whose primary role is to provide funeral honors for fallen comrades.

IAFC – International Association of Fire Chiefs. An association representing the leadership of firefighters and emergency responders worldwide.

ISO – Insurance Services Organization. An advisory and rating organization for the property/casualty insurance industry to provide statistical and actuarial services, to develop insurance programs, and to assist insurance companies in meeting state regulatory requirements.

IT – Information Technology. The use of any computers, storage, networking and other physical devices, infrastructure and processes to create, process, store, secure and exchange all forms of electronic data.

Interface Engine – Four-wheel drive dual-purpose apparatus that can usually pump water while driving and moving. It has a complement of wildland firefighting tools as well as structural firefighting tools.

L/T Disability – Long Term Disability Insurance. An insurance policy that protects an employee from loss of income in the event that he or she is unable to work due to illness, injury, or accident for a long period of time.

LGIP – Local Government Investment Pool. A pooled account where the County Treasurer deposits tax receipts.

Life Flight – A non-profit foundation providing critical care transportation to seriously ill or injured patients through air transportation.

Major Fund – Those funds whose revenues, expenditures/expenses, assets or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

Materials and Services – Expenditures related to the purchase of goods or services not designated as personnel costs or fixed assets.

Medicare/Medicaid - Medicare is a federal program that provides health coverage if you are 65 or older or have a severe disability, no matter your income. Medicaid is a state and federal program that provides health coverage if you have a very low income.

Merchant service fee - Merchant fees are money charged by a merchant service to a vendor for processing credit card transactions based on a percentage of the charge.

MVC – Motor Vehicle Crash. When a vehicle hits a person, an object, or another vehicle, causing injury or damage.

NFPA – National Fire Protection Association. Non-governmental association that provides consensus codes and standards, research, training, and education relating to fire protection.

OFCA – Oregon Fire Chief’s Association. Organization of Fire Chief’s providing information, education, and training in the fire service in Oregon.

OFDDA – Oregon Fire District Directors Association. Organization that provides information, education and training to fire service Board of Directors in Oregon.

OFMA – Oregon Fire Marshal Association. An organization of Fire Marshal’s that provides information, education, and training in the fire service in Oregon.

OFSOA – Oregon Fire Service Office Administrators. Association of Fire Service office workers that provide education and training in Oregon.

OGFOA – Oregon Government Finance Officers Association. Organization that provides education and training for finance officers in Oregon.

OPSRP - Oregon Public Service Retirement Plan. PERS-covered employees hired on or after August 29, 2003. OPSRP has two components: The Pension Program and the Individual Account Program. All OPSRP Pension Program members have an IAP account.

OSP (Oregon State Police). The Oregon State Police (OSP) is a multi-disciplined organization charged with protecting the people, wildlife, and natural resources in Oregon. The Oregon State Police (OSP) is a multi-disciplined organization charged with protecting the people, wildlife, and natural resources in Oregon.

PERS – Public Employees Retirement System. The retirement system in Oregon for all local and state government workers.

Personnel Services – Expenditures related to personnel costs such as compensation, benefits, and payroll taxes.

PM – Paramedic. Paramedic that provides advanced medical life support.

PPE – Personal Protective Equipment. Equipment firefighters wear when responding to emergencies such as turnouts, boots, helmets, etc.

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

Proprietary Fund – Funds most like funds in the private sector used to account for activities that receive significant support from fees and charges.

Reserve Funds – A savings account or other highly liquid asset set aside by an individual or business for meeting the future costs of upkeep and any unexpected costs that may arise.

Resident Volunteer (RV) – Volunteers who reside at the fire station and attend Central Oregon Community College who are interested in the fire or EMS service.

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

SCBA – Self-Contained Breathing Apparatus, sometimes referred to as a compressed air breathing apparatus is a device worn by rescue workers, firefighters, and others to provide breathable air in an immediately dangerous to life or health atmosphere.

S/T Disability – Short Term Disability Insurance pays you a portion of your income for a short period of time after you run out of sick leave.

SDAO – Special Districts Association of Oregon. An Association created to assist special service Districts in providing cost-effective and efficient public services to the people of Oregon.

SDIS – Special Districts Insurance Services. The insurance arm of Special Districts Association of Oregon. The District uses this insurance company for its insurance needs including liability and worker's compensation insurance.

Shift – The term used to describe the 48-hour period of time the crews are on duty.

Shift Commander – Individual in charge of shift firefighter/paramedics. Each 48-hour shift has an assigned Shift Commander.

SLGRP – A term used to identify a pool of state agencies, community colleges, some local governments and some special Districts within the public employee's retirement systems that have the same unfunded actuarial liability rate. The assets and liabilities of each agency within the pool are combined with other members.

Social Security – The Federal Insurance Contributions Act (FICA) is the federal law that requires you to withhold two separate taxes from the wages you pay your employees. FICA is comprised of: a 6.2 percent Social Security tax and a 1.45 percent Medicare tax. Fire personnel elected to withdraw from the Social Security tax and do not contribute to this tax. The District agreed to pay into a Deferred Compensation account for the 6.2 percent they would have normally paid for this tax.

Surplus – Property that is retained by the District, but is not currently being utilized. A surplus property may be out of date or no longer working. The property is typically housed in a facility or kept vacant until the District decides what to do with the property.

Tender – An apparatus that carries water to supply an engine in rural areas.

Tier 1/Tier 2 – Oregon PERS employees hired before 1996 are considered Tier 1 employees and have the most beneficial retirement package. Tier 2 employees were hired from Jan. 1, 1996 to Aug. 28, 2003, and have slightly less retirement options.

Training Center – The District’s off-site facility for the purpose of training firefighters located on Locust Street.

Transfer – Monies moved between General Operating Fund and Reserve Funds to save for future expenditures.

Unappropriated – Funds used to cover operating expenses prior to receiving tax income in November.

Urban Renewal District - Under tax incremental financing, property values within the boundary area of an urban renewal District are “frozen” by the county assessor when the District starts. As property values increase over time, the difference between the frozen value and the new value goes to the District, not the county or city. Ultimately, the lifespan of the urban renewal District ends and the increased property values return to the county tax rolls. During the life of the District, other taxing agencies are affected due to the frozen property values including Sisters-Camp Sherman Fire District.

USFS (United States Forest Service). The United States Forest Service (USFS) is an agency of the U.S. Department of Agriculture that administers the nation's 154 national forests and 20 national grasslands.

VEBA – Voluntary Employee Beneficiary Association. A health reimbursement arrangement that allows an employer to contribute money to a Trust on behalf of their employees. The funds in this account can be used to help pay for eligible medical expenses and often saved for medical expenses in retirement.

WBF – Worker’s Benefit Fund. A payroll assessment calculated on the basis of hours worked by all paid workers, owners, and officers covered by workers’ compensation insurance in Oregon.

WUI – Wildland Urban Interface. Areas where human-built structures are in close proximity to areas of natural growth.