Redmond Fire & Rescue



2026/27 Adopted Budget

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www.rdmfire.org

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GFOA Award

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Redmond Fire & Rescue
Oregon

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director

Board of Directors

Board of Directors	Term Expires
Jessica Meyer, President	June 30, 2029
John Blanton, Vice President	June 30, 2027
Earl Fisher	June 30, 2027
Richard Knorr	June 30, 2029
Gary Ollerenshaw	June 30, 2029

Budget Committee

Budget Committee Citizen Member	Term Expires
Richard Hurd	June 30, 2026
Alan Unger	June 30, 2026
Randy Graves	June 30, 2027
Joshua Werner	June 30, 2028
Kameron DeLashmutt	June 30, 2028

The Budget Committee is comprised of the five Board of Directors and an equal number of citizen volunteers appointed by the Board.

District Administrative Staff

Staff Member	Serving Since
Ryan Herrera, Fire Chief/Budget Officer	2024
Dusty Miller, Deputy Fire Chief	2007
Tim Craig, Training Division Chief	2026
Diane Cox, Human Resources Manager	2013
Tom Mooney, Fire Marshal	2021
Jodi Burch, Contracted Chief Financial Officer	2024

Mission Statement

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

Vision Statements

It is the Vision of Redmond Fire & Rescue:

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

Value Statements

The Values of Redmond Fire & Rescue are:

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

Budget Message

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

It is my privilege to present the ***adopted*** budget for Redmond Fire & Rescue for Fiscal Year 2026/27. This budget reflects our continued commitment to fiscal responsibility while ensuring the delivery of exceptional Fire Suppression, Emergency Medical Services (EMS), Fire Prevention, and Fire Code Enforcement.

As our communities continue to grow and service demands increase, we remain steadfast in our mission—one that is time-sensitive, highly technical, and staffing-intensive. Maintaining strong front-line staffing levels remains essential to our ability to respond effectively, protect life and property, and uphold the highest standards of public safety.

Looking ahead, we remain focused on preparing for continued growth and addressing the opportunities and challenges associated with a larger, more densely populated response environment. Strategic planning, resource alignment, and operational readiness will continue to guide our decisions.

This ***adopted*** budget reflects both the progress we have made and the areas where continued focus is needed. Key successes and ongoing challenges are outlined below:

Key Successes

Capital Outlay: The District continues to implement its strategic financial plan to systematically replace and modernize an aging fleet of apparatus and critical Fire & EMS equipment.

- The District placed two (2) new fire engines into service and procured one (1) additional fire engine, with delivery anticipated in Summer 2028. In addition, three (3) command response vehicles were replaced to enhance visibility, safety, and operational effectiveness for chief officers responding to incidents.
- The District deployed a new EMS platform and replaced end-of-life equipment with advanced, life-saving cardiac technology, including nine (9) cardiac monitors and two (2) LUCAS chest compression assist devices, improving the quality and consistency of patient care.
- The District continues to advance a fire station seismic rehabilitation project through grant funding, with anticipated completion in Summer 2027, strengthening infrastructure resilience and operational continuity.

Mental and Physical Wellness: To support the operational readiness and long-term health of our personnel, the District expanded investments in comprehensive wellness initiatives for employees and their families.

- The District implemented a leading mobile wellness platform designed specifically for first responders and high-stress professions, providing 24/7 confidential access to peer support, self-assessments, and resources across more than 60 behavioral health and wellness topics.
- Aging fitness equipment was replaced with modern systems that support the development and maintenance of cardiovascular endurance, strength, and functional mobility required for the physical demands of emergency response.
- As part of an ongoing carcinogen reduction initiative, all operational personnel have been outfitted with a second set of personal protective equipment, supporting improved decontamination practices and long-term health outcomes.

Fire & EMS Training: The District continues to prioritize advanced training and professional development to enhance service delivery and improve community outcomes.

- The District implemented the Handtevy System, a nationally recognized pediatric emergency care solution designed to improve accuracy and reduce medication errors when treating pediatric patients. As a result, the District was formally recognized by Oregon Emergency Medical Services for Children (EMSC) as a “Peds Ready” EMS agency, meeting rigorous, state-endorsed standards for pediatric emergency care.

- A reusable training burn prop and instructor cadre were introduced to strengthen fireground training, providing more realistic, hands-on scenarios that enhance firefighter safety and operational effectiveness.
- Water and ice rescue gear was replaced with modern dry suits, and subject-matter experts were engaged to deliver hands-on, scenario-based training to all operations personnel, improving preparedness for specialized rescue incidents.

Strategic Planning: The District continues to prioritize community involvement and to monitor and implement organizational changes in accordance with the 2023-2027 Strategic Plan. The goals of the Strategic Plan are discussed in more detail later in this document.

Administrative Positions: To keep up with the demand of our growing communities, the District added a Division Chief of Training position that will oversee all training operations. Additionally, the District has strengthened administrative capacity by expanding the responsibilities of the internal Payroll/Human Resources Specialist position, which is supported by the use of outside financial consulting.

Grant Funding: The District continues to seek creative ways to secure alternative funding to replace mission-critical Fire & EMS equipment and enhance the service provided to our communities. Over the past fiscal year, the District has completed eleven (11) grant applications in excess of $11.2 million. Although funding has not been approved by Congress, the District received notification from U.S. Senators Merkley and Wyden and U.S. Representative Bynum of their support for replacing our 30-year-old 75' Ladder Truck with a new Heavy Steel 100' Aerial Platform, with an estimated cost of $2,387,307.

Ongoing Challenges

Increasing Call Volume: With a growing population, calls for service increased from 7,502 to 7,902, resulting in a 5.06% increase, with medical emergencies accounting for approximately 74.21% of all responses. The City of Redmond has seen robust population and household growth over the last decade, with a 38.43% increase in population. Deschutes County has grown 18.29% over the last decade, with the 65+ age group being the fastest-growing population. With populations increasing rapidly, the demand for services continues to rise, which stresses our ability to ensure every medical emergency gets the fast, effective response our community deserves.

- Capital Improvements, Apparatus & Facility Replacement: Maintaining high-quality service requires significant investment in vehicles, apparatus, and facilities. The cost of apparatus has risen to over $300k per ambulance, over $1.2 million per fire engine, and over $2.2 million per ladder truck. The district's population growth will soon require additional fire stations in other areas, requiring voter-approved bonds.
- Personnel Costs (COLAs, Medical Insurance, and PERS): Rising personnel costs continue to strain our budget. In order to retain and attract staff, the District must continue to pay competitive wages and benefits. The current budget includes a cost of living wage increase of 4% and an increase in medical insurance premiums of nearly 10%, which is driven by market conditions. And while Public Employee Retirement System (PERS) employer-contribution rates did not increase this year, they remain around 30% of wages and the District also contributes the employee's required 6% contribution.
- Property Tax Revenues: While the local option levy approved by voters in 2023 provided critical funding, the levy must be renewed to maintain current service levels. Property tax growth remains constrained by Measures 5 (1990) and 50 (1997), which challenge the District's ability to add necessary technologies, increase staffing levels to keep up with the demand, and enhance emergency medical services.
- Urban Renewal Districts (URDs): The City of Redmond implemented an Urban Renewal District (URD) in southern Redmond. While revenues raised by the URD will be matched with state and federal dollars to improve the safety and mobility of South Highway 97 and various other projects described in the URD plan. The District fully supports improving vehicular and pedestrian safety along the corridor, but URDs reduce property tax revenues available to the District while in effect.

Opportunities

Despite facing many financial challenges, Redmond Fire & Rescue continues to seek opportunities to address those challenges. New partnerships and the opportunity to engage with diverse stakeholders have built new friendships and strengthened relationships with partner agencies.

Additionally, Redmond Fire & Rescue plans to seek relief for mission-critical equipment through grants and creative means. The District is currently working on or has submitted the following grant applications:

- Federal Emergency Management Agency (FEMA): Assistance to Firefighters Grant (AFG) in the amount of $473,634 to outfit all fire stations with source-capturing vehicle exhaust removal systems.
- Federal Emergency Management Agency (FEMA): Building Resilient Infrastructure and Communities (BRIC) Grant in the amount $500,000 to Implement infrastructure and construction hazard mitigation projects that reduce risk to people, property, and critical services, Support adoption and enforcement of hazard resistant building codes, Prioritize infrastructure and construction projects that are ready to implement with increased geographic distribution of hazard mitigation activities, Maximize state and local responsibility for resilience while focusing federal resources on projects that directly support risk reduction.
- Community-Initiated Project in the amount of $2,387,307: also known as Congressionally Directed Spending or Community Project Funding—are government investments championed by local elected officials to support infrastructure, economic development, and social services.
- Fire Prevention & Safety (FP&S) Grant in the amount of $26,997 for a fire extinguisher training kit and pre-planning software for conducting fire & life safety inspections.

The Budget Overview provides additional analysis of the District's key economic factors, assumptions, revenues, and expenditures.

Budget Format

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

Budget Summary

The 2026/27 fiscal year budget is organized into the following Funds and Cost Centers (also called divisions):

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

Capital Projects Fund
(*no cost centers*)

Mobile Emergency Responder Radio Coverage (MERRC) Fund
(*no cost centers*)

This budget has been prepared based on our permanent tax rate of $1.7542 per $1,000 of taxable assessed value. In addition, the District will levy the second year of a new five-year operating levy at a tax rate of $0.7500 per $1,000 of taxable assessed value. The ***adopted*** FY 2026/27 budget reflects a positive assessed valuation for the District, which includes the city of Redmond and the communities of Terrebonne, Eagle Crest Resort, Pronghorn Resort, and surrounding areas.

Below are two charts comparing the adopted FY 2025/26 budget appropriations, including the impacts of any supplemental budgets and budget adjustments throughout the year, with the ***adopted*** FY 2026/27 budget. The first chart presents the data by fund with the second expenditure category.

The District considers operating expenses to consist of personnel services, materials and services, and debt service. This budget has been developed with total operating expenses at $$19,925,625, an increase of $866,766, or 4.55%, from the prior year. This increase is primarily due to an increase in property tax revenues and charges for services.

Total budget appropriations for all funds are $35,588,325 which is an increase of $3,209,361 or 9.91%over the prior year budget. This increase is primarily due to the increase in personnel service and capital outlay expenditures as a result of anticipated grants. The investments and expenditures within this budget are aligned with the strategic goals of Redmond Fire & Rescue and our Board of Directors.

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

Budget Summary (By Fund & Cost Center)			
Appropriations	**Adopted Budget FY 2025/26**	**Adopted Budget FY 2026/27**	**Increase / (Decrease)**
General Fund			
Administration	1,584,792	1,639,249	54,457
Fire & Rescue Operations	12,950,396	13,488,722	538,326
Fire & Rescue Training	441,730	680,977	239,247
EMS Operations	1,697,112	1,701,597	4,485
Fire & Life Safety	440,441	471,780	31,339
Facilities, Vehicles & Equipment	1,169,888	1,215,200	45,312
Non-Departmental	9,002,521	8,714,366	(288,155)
	27,286,880	**27,911,891**	**625,011**
Capital Projects Fund	**4,875,000**	**7,580,000**	**2,705,000**
MERRC Fund	**217,084**	**96,434**	**(120,650)**
Total Appropriations	**$32,378,964**	**$35,588,325**	**$3,209,361**

Budget Summary (By Expenditure Category)			
Expenditures	**Adopted Budget FY 2025/26**	**Adopted Budget FY 2026/27**	**Increase / (Decrease)**
Personnel Services	15,492,255	16,368,016	875,761
Materials & Services	2,792,104	2,829,509	37,405
Capital Outlay	2,985,000	5,605,000	2,620,000
Debt Service	774,500	728,100	(46,400)
Interfund Transfers Out	1,658,195	1,174,369	(483,826)
Contingency	6,656,910	6,863,331	206,421
Unappropriated / Reserves	2,020,000	2,020,000	-
Total Expenditures	**$32,378,964**	**$35,588,325**	**$3,209,361**

Collaboration and Transparency

We are committed to a transparent and inclusive budgeting process, with input from citizens, the Board of Directors, the Budget Committee, and District staff. Our leadership team continuously seeks innovative, efficient ways to deliver services.

This budget serves as a policy document, operational guide, financial plan, and communication tool. It ensures that taxpayer dollars are invested wisely to maintain the high standard of emergency services our community expects. Information on the District's plans and policies can be found in the District Policies & Plans section.

Acknowledgments

This budget results from a collaborative effort led by our Administration, with contributions from staff and community volunteers. Thank you for your continued support and dedication to Redmond Fire & Rescue.

Ryan Herrera

Fire Chief / Budget Officer

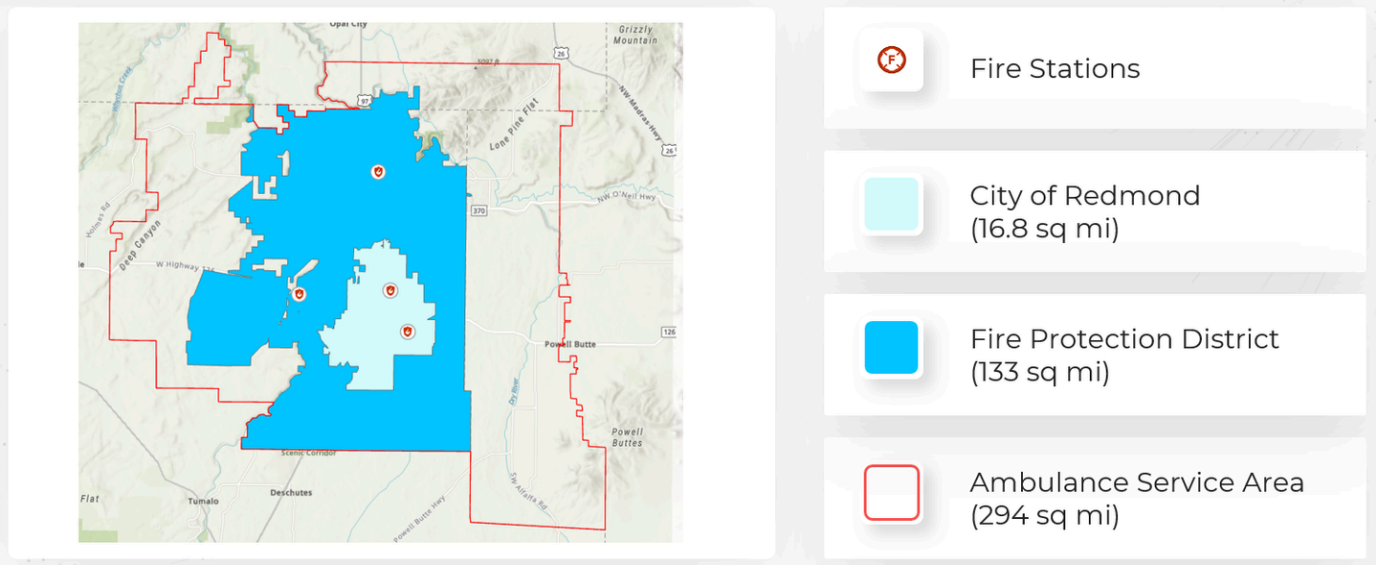
District Overview

History

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

Service Area

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



Population & Area Amenities

The City of Redmond's population has surpassed 38,000 residents. Portland State University's population research center recently updated their population forecasts for the region. They predict that Redmond will eclipse 60,000 before 2055 and Deschutes County's population will be over 300,000. The average annual population growth of the City of Redmond over the past five years has been about 2.5% (according to the Portland State University Population Research Center). The City offers business owners and residents affordable cost of living with no sales tax burden, a minimal commute (average one-way commute = 20 minutes), an optimal outdoor environment, and excellent healthcare.

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

Population				
	2022	**2023**	**2024**	**2025**
Deschutes County*	206,320	208,405	211,102	213,866
City of Redmond*	36,382	36,888	37,460	38,199

Source: Portland State University - Population Research Center

Area Amenities

The District boasts a variety of activities which its residents can enjoy from hiking and fishing to rodeos, concerts and conventions. The City of Redmond is situated in the middle of Central Oregon, making it the hub of activity and growth for the surrounding community. The climate is semi-arid with mean precipitation of only 10 inches and 14 inches of snow each year. Residents enjoy over 300 days of sunshine each year with four distinct seasons bringing refreshingly different weather. The natural beauty that surrounds Redmond is unique in Central Oregon, from the beautiful stand of Western Juniper trees to the various recreational activities, including camping, fly fishing, world-class rock climbing at Smith Rock State Park, golfing, hiking, and all types of winter snow sports. The region's only commercial airport, Roberts Field, is owned and operated by the City of Redmond. Redmond is home to the Deschutes County Fair and Expo Center, the largest convention center in Deschutes County.

With a variety of activities, high quality of life and increased job opportunities, the District is a great place to live and recreate.

Demographics

Population

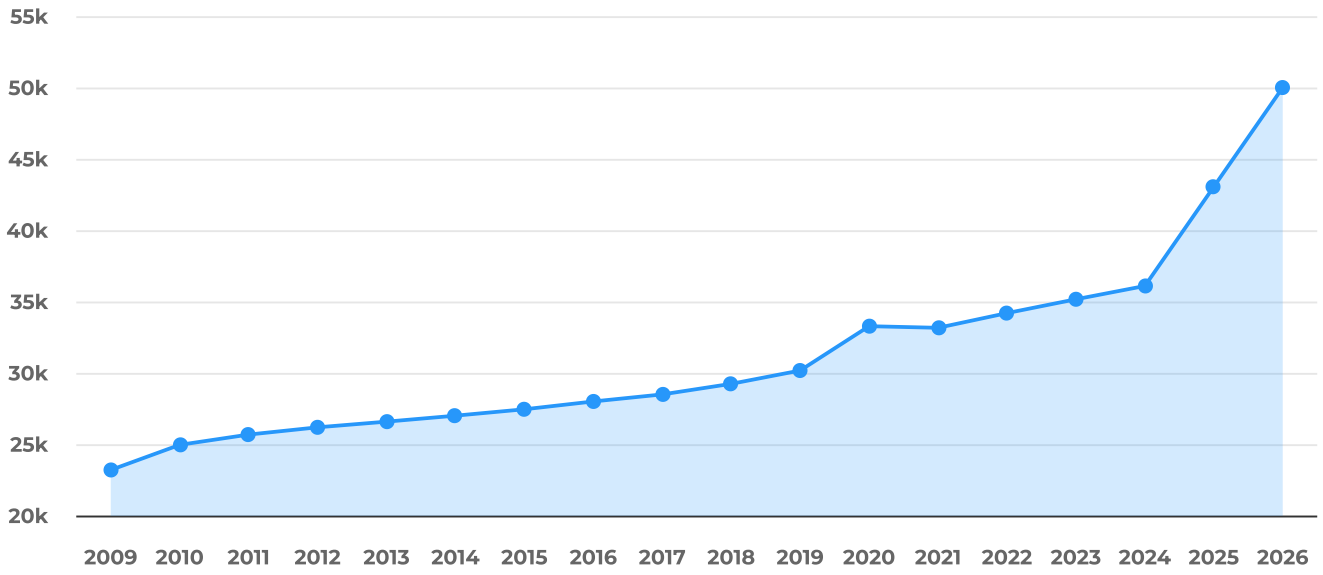
TOTAL POPULATION

50,000

0.00%
vs. 2025

GROWTH RANK

241 out of **241** Municipalities in Oregon



** Data Source: Client entered data for year 2026*

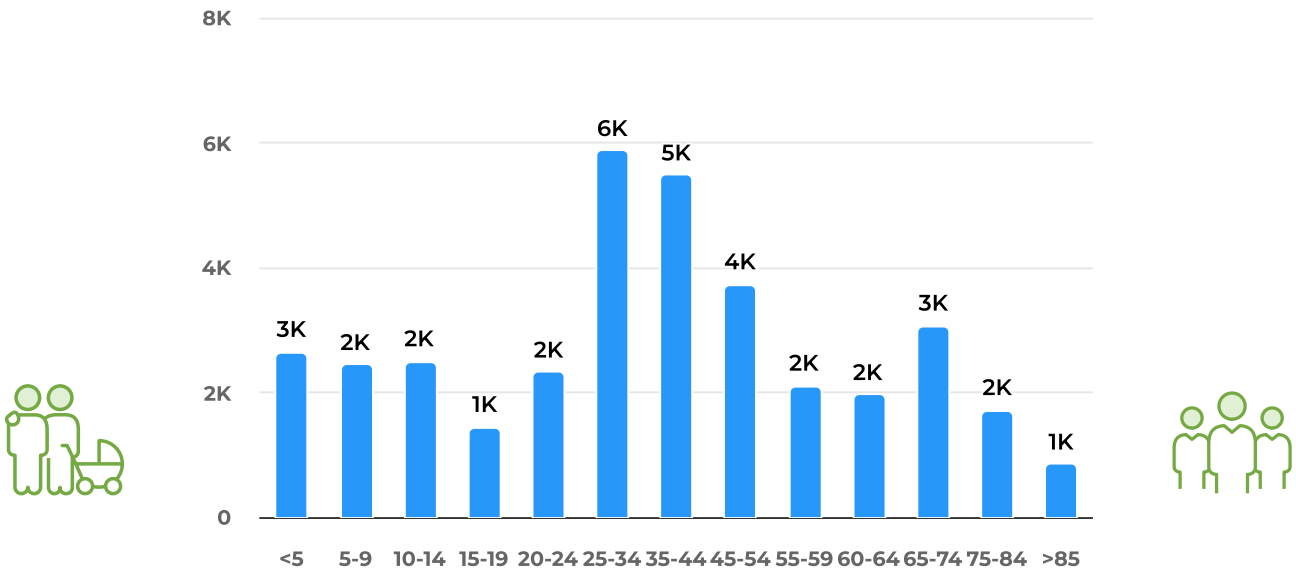
DAYTIME POPULATION

35,753

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

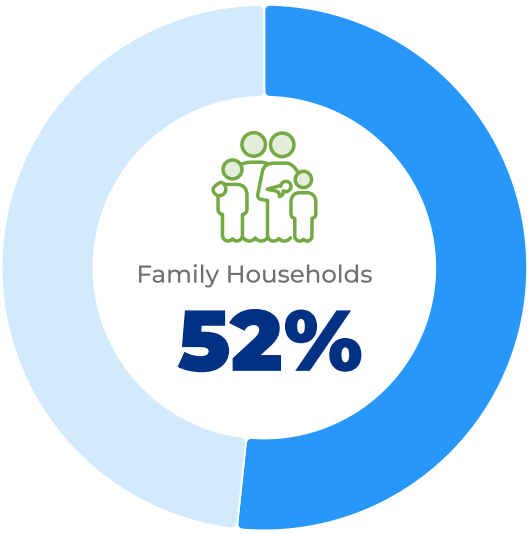
** Data Source: American Community Survey 5-year estimates*

Household

TOTAL HOUSEHOLDS

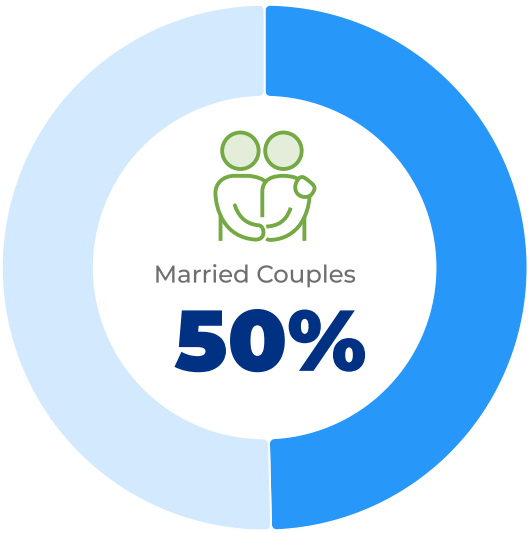
13,907

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



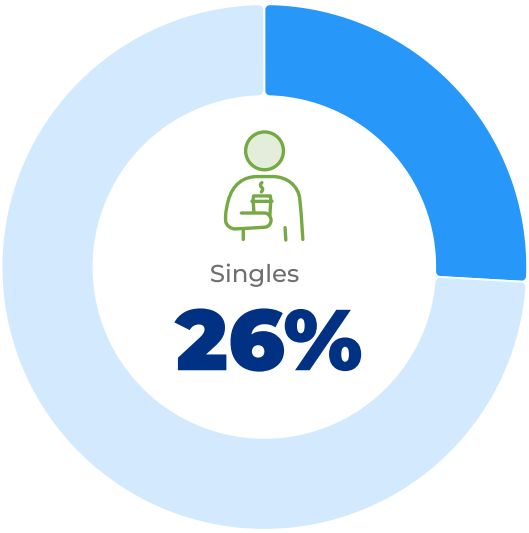
-1%

lower than state average



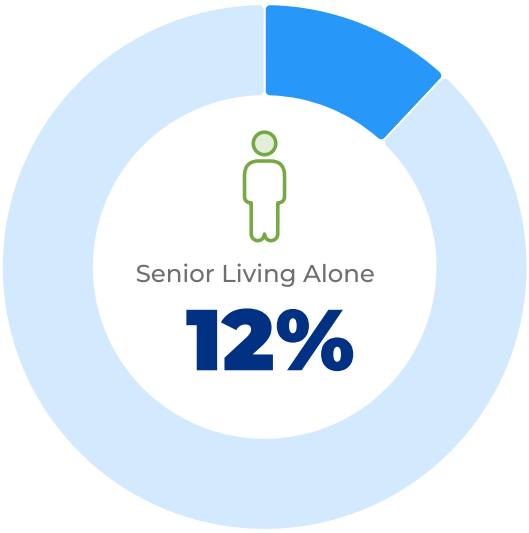
2%

higher than state average



-6%

lower than state average



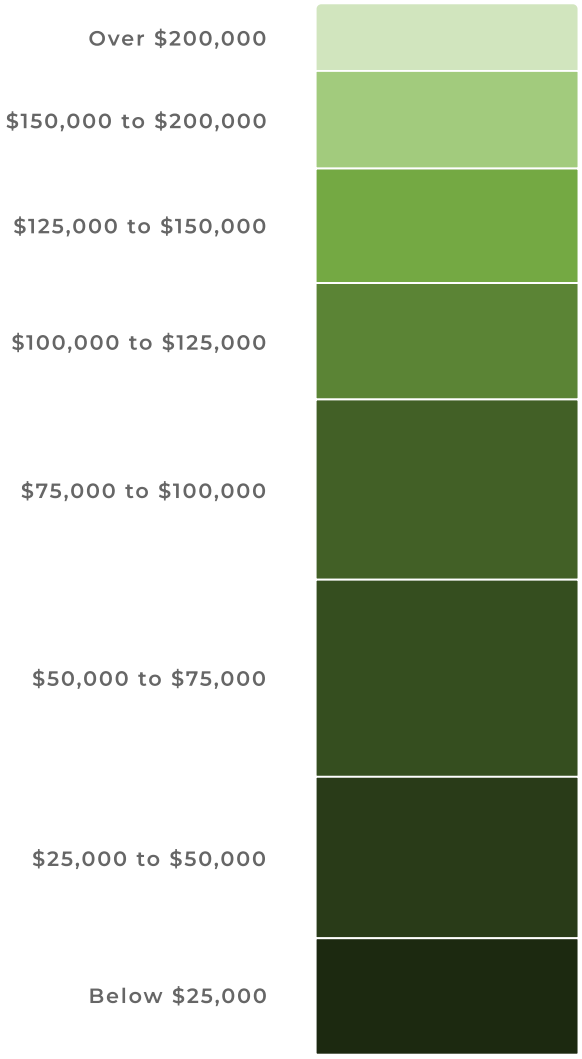
-3%

lower than state average

** Data Source: American Community Survey 5-year estimates*

Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



HOUSEHOLD INCOME

Above $200,000

7%

-48.37%
lower than state average

Median income

$84,164

1.39%
higher than state average

Below $25,000

11%

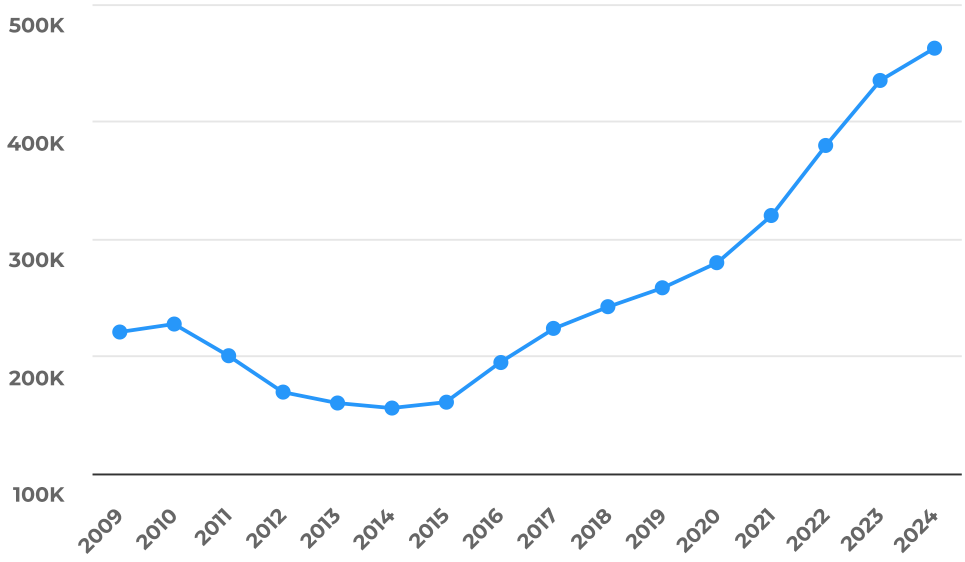
-20.27%
lower than state average

** Data Source: American Community Survey 5-year estimates*

Housing

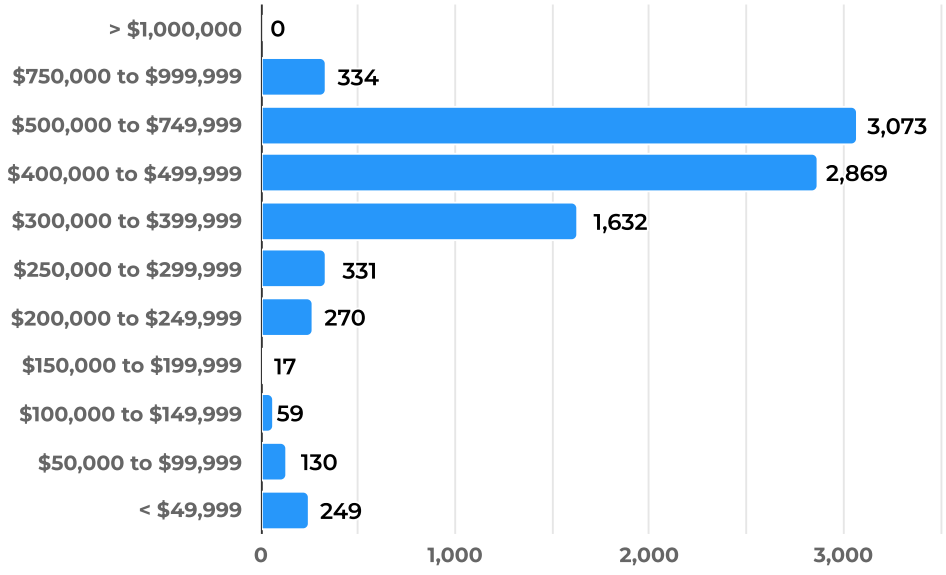
2024 MEDIAN HOME VALUE

$462,500



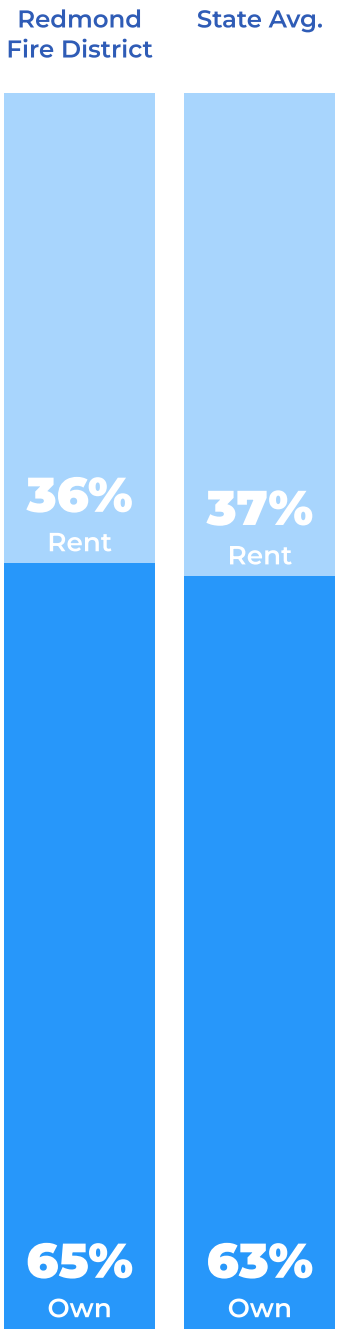
** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

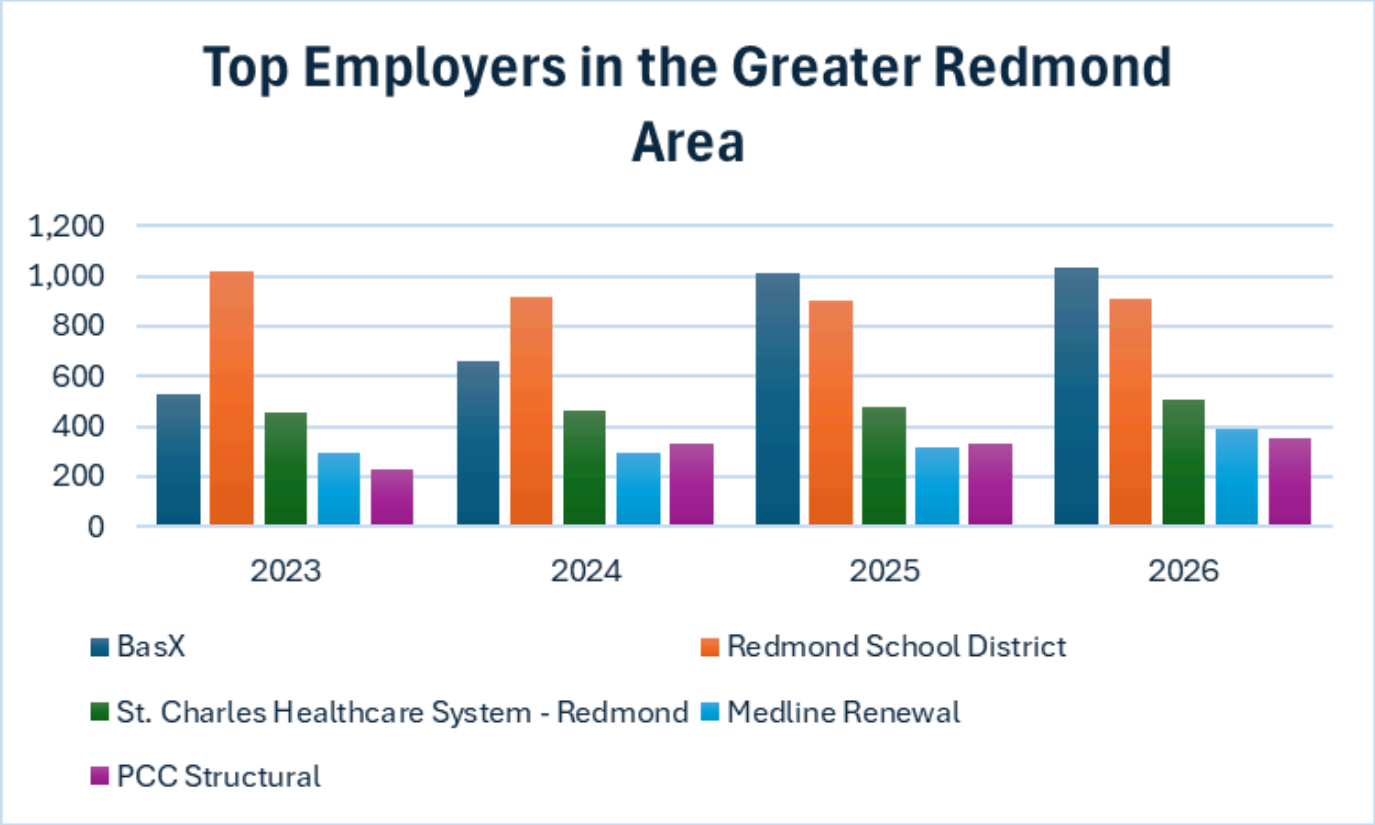
HOME OWNERS VS RENTERS



** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

Employment & Transportation

A growing number of businesses are discovering Redmond for its centralized location, regional airport, skilled workforce, and diverse business climate. The city is fast-becoming the manufacturing hub for the region, with a wide variety of companies. Employers include aviation and aerospace manufacturing; building products manufacturing and fabrication; food manufacturing and distribution; and a host of specialty manufacturing. In addition, Redmond is growing in a variety of other industries, including service and hospitality, corporate administration, transportation and logistics, and medical services.



Source: Redmond Economic Development Inc.

The City of Redmond is located at the intersection of Highway 97, which connects with Interstate 84 to the north along the Columbia River and Northern California to the south, and Highway 20/26 which originates on the Pacific Ocean and terminates at the Atlantic Ocean. Redmond Municipal Airport is the third-largest air carrier airport in Oregon and serves as the aviation hub to Central Oregon. The airport is served by Alaska Airlines, American Airlines, Breeze Airways, Delta Airlines, United Airlines, FedEx, and UPS. In 2025, an estimated 1.3 million passengers are estimated to have traveled through the airport. Other systems in the region include the Burlington Northern Santa Fe Railway, Cascades East Transit regional public transportation service, and various truck lines.

Top 10 Taxpayers

City of Redmond

Source: Deschutes Co. Assessor's Office

- PCC STRUCTURALS INC
- UNITED AIRLINES HOLDINGS INC
- SKYWEST AIRLINES
- REDMOND PACIFIC ASSOCIATES LLC
- PACIFICORP (PP&L)
- WAL-MART STORES INC
- GREEN LEAF CYPRESS LLC
- APARTMENT OPTIONS P2 LLC
- CASCADE NATURAL GAS COR
- BASX INC

Deschutes County

Source: Deschutes Co. Assessor's Office

- PACIFICORP (PP&L)
- CROWDSTRIKE INC
- LONZA BEND INC
- TDS BAJA BROADBAND LLC
- CASCADE NATURAL GAS CORP
- DESCHUTES BREWERY INC
- TOUCHMARK AT MT BACHELOR VILLAGE
- GAS TRANSMISSION NORTHWEST CORP
- CVSC LLC
- SUTERRA LLC

Organization & Services

About the District

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

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

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

The District provides:

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



Caption: Ladder operating at the scene of an incident

Personnel and Stations

The District has a current total full-time employee (FTE) count of 76. The District's administration and fire & rescue programs are staffed with full-time employees, while the Emergency Medical Services (EMS) program relies on full-time paramedics and emergency medical technicians (EMTs). The District continues to increase staffing as funding allows.

The organizational chart for the District is noted on the following page.

Fire and rescue services are provided from the four fire stations pictured below.

Station 401 - Headquarters

Station 401 is located in Downtown Redmond and is staffed 24/7 with nine operations personnel, including one Battalion Chief, six Firefighter/Paramedics, and two Single Role Emergency Medical Technicians (EMTs).

Response apparatus includes: a Command Vehicle, a Type I Fire Engine, two Advanced Life Support Medic Units, and one Basic Life Support Medic Unit. Additional apparatus includes a Type 3 Interface Fire Engine and a Water Tender, which are staffed by engine or medic crews as needed.

All administrative personnel are assigned and work out of this station.



341 NW Dogwood Avenue Redmond, OR 97756

Station 402



1390 C Avenue Terrebonne, OR 97760

Station 402 is located in Terrebonne and is staffed 24/7 by three Firefighter/Paramedics.

Response apparatus includes: a Type I Fire Engine, an Advanced Life Support Medic Unit, a Type 6 Brush Truck, and a Rescue Unit for swift water and rope rescue emergencies. All units are cross-staffed, which means the assigned firefighter/paramedics will respond in the unit best suited to the incident type.

Station 403 - Redmond Regional Airport

Station 403 is located at the Redmond Municipal Airport in Redmond and is staffed 24/7 by one Firefighter/Paramedic.

Response apparatus includes: one Aircraft Rescue and Firefighting (ARFF) Truck, which is a highly specialized fire engine designed specifically for responding to airplane emergencies.



911 SE Salmon Avenue Redmond, OR 97756

Station 404



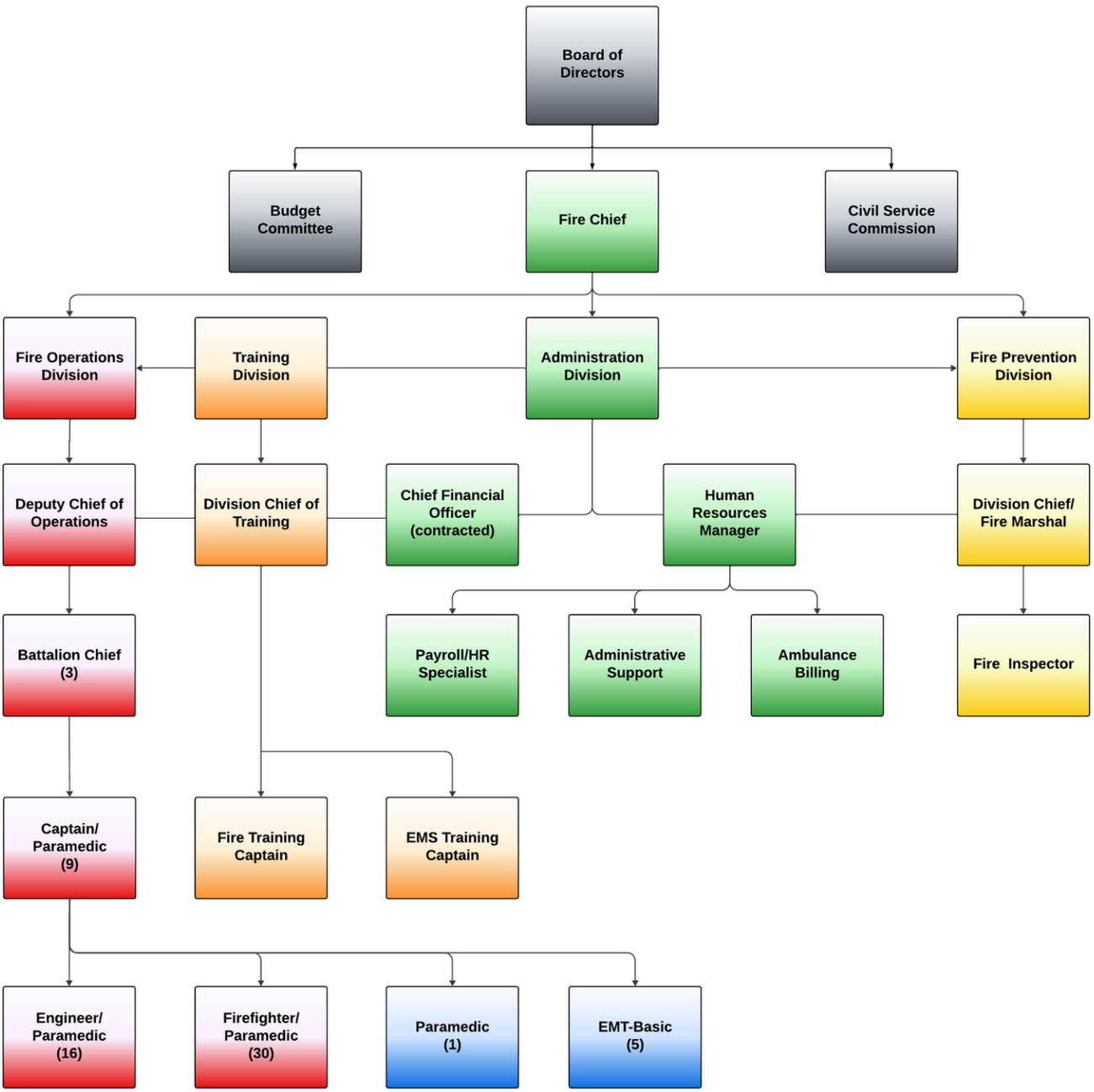
100 NW 67th Street Redmond, OR 97756

Station 404 is located on the West Side of Redmond and is staffed 24/7 by three Firefighter/Paramedics.

Response apparatus includes: a Type I Fire Engine, an Advanced Life Support Medic Unit, a Type 6 Brush Truck, and a 75' Aerial Ladder Truck. All units are cross-staffed, which means the assigned firefighter/paramedics will respond in the unit best suited to the incident type.

Organizational Chart

Redmond Fire & Rescue Organizational Chart



Updated: 06/01/2026

Public Education & Safety

The District is committed to reducing injuries, loss of life, and property damage through effective public education programs and information. The Fire & Life Safety (FLS) division is primarily responsible for the application of laws and regulations related to fire prevention, life safety, fire protection systems, building construction, and protection. FLS staff inspect schools, daycares, industrial facilities, and other buildings to ensure critical safety features are maintained, and review construction projects to ensure firefighting access, water supplies, and other fire safety features are adequate. The division also partners with the Oregon Office of the State Fire Marshal and local officials in the code development process and in resolving code-related issues across jurisdictions.



Caption: Redmond Fire & Rescue Battalion Chief with a child dressed as a firefighter

In 2025, the Fire & Life Safety (F&LS) Division issued 76 permits for special events and completed 741 fire & life safety inspections where people eat, sleep, and gather. These included multifamily dwellings, assisted living facilities, memory care facilities, restaurants, bars, theaters, churches, day care centers, schools, and industrial sites. 452 new construction plan reviews were completed for various types of residential, commercial, and industrial buildings. The Fire & Life Safety was also involved in providing input on various transportation projects within the District, ensuring that proper response routes, turning radius, and traffic-calming measures were complied with. This year, the Fire & Life Safety Division implemented and completed a $75,000 wildfire defensible space grant and completed 367 wildfire defensible space assessments.

The District also maintained active engagement with the community through social media outreach and in-person educational opportunities. Over the course of the year, staff conducted 23 station tours and 22 engine visits, providing residents with firsthand exposure to District operations and fire safety education. In addition, 17 media releases and 644 social media posts were distributed to keep the community informed and promote safety awareness.

District management and staff further strengthened community relationships by participating in numerous public events across the City of Redmond and Deschutes County, including both District-sponsored events and those hosted in partnership with local organizations.

Training



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

The District's Fire & Rescue and Emergency Medical Services (EMS) training is made possible through the cooperation and innovation of our members. There are two employees who facilitate the program, one for emergency medical services and one for fire & rescue. Training is delivered both in-person and hands-on using our training management software. New employees of Redmond Fire & Rescue begin their careers with an academy. The academies range from two to thirteen weeks, depending on the position. After successfully completing the academy, employees receive weekly training while on shift. Members have annual training requirements to maintain both their fire certifications and their EMT or Paramedic license. In FY 2025/26, the District held two training academies to fill firefighter/paramedic vacancies.

Additionally, in FY 2025/26, the District created the Division Chief of Training position. This position is responsible for the planning, development, coordination, delivery and evaluation of all Fire and EMS training and programs for the District. The two training captains now report to the Division Chief of Training instead of the Deputy Fire Chief for all training programs.

District Policies & Plans

Board Policy

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

- Board Policies
- Administrative Policies
- Operational Guidelines/Policies

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

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

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

Financial Policies

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

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

The District continues to stay compliant with its financial policies through a variety of actions. Staff presents monthly financial statements to the board of directors which compare budget to actuals. Through the annual audit process, policies are reviewed alongside daily procedures to ensure the District is using funds legally and efficiently.

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

Financial Policy Overview

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

Achieving Financial Policy & Annual Analysis

- To achieve and maintain the aforementioned objectives, the chief financial officer, at the direction of the fire chief, will conduct an annual analysis of projected financial condition and key financial indicators. The analysis shall be made available to the budget committee and the district board as part of the budget process.
- It is the focus of this analysis to:
    - Identify the areas where the District is already reasonably strong in terms of protecting its financial conditions;
    - Identify existing or emergency problems in revenue sources, management practices, infrastructure conditions and future funding needs;
    - Forecast expenditures and revenues for the next five years with consideration given to such external factors as state and federal actions, the bond market, management options being explored and used by other local governments; and
    - Review internal management actions taken during the last budget cycle.

Strategic Plan

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

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

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

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

I. Mission Statement

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

II. Vision Statements

It is the Vision of Redmond Fire & Rescue:

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

III. Strategic Goals

Strategic Goal #1: Achieve appropriate staffing levels.

Action Items / Desirable Outcomes

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

Progress / Status of Achievement: With the passing of the local option levy, the District used those funds in FY 2025/26 to recruit and train 6 new firefighter/paramedics. The District will continue to use funds in FY 2026/27 to maintain staffing goals established in the previous budget. Additionally, the District will work to establish a Fire Department Standard of Cover (SOC), a comprehensive, data-driven document that outlines how an agency

deploys its personnel and equipment to mitigate risks. The document will help dictate operations using (1) Community Risk Assessment, (2) Deployment & Staffing Levels, (3) Response Time Objectives, and (4) Station Locations.

Strategic Goal #2: Achieve Sustainable funding.

Action Items / Desirable Outcomes

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

Progress / Status of Achievement: The District has been very proactive in monitoring federal and state funding opportunities by submitting applications for potential grants. In FY 2025/26, grants for FEMA funding (AFG and Fire Prevention & Safety (FPS)) were submitted, as well as requests for Wildland Staffing funds, and a grant from Oregon State Parks for equipment. The District also reviewed and updated its fee schedule, identifying additional services that could be offered to residents and companies within its service area.

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

Action Items / Desirable Outcomes

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

Progress / Status of Achievement: The District completed a collaborative negotiations process with the Firefighters Association, Local 3650, and renewed collective bargaining agreements with each bargaining unit through June 30, 2027. The District and Union implemented a variety of wage and benefit adjustments to ensure the District remains competitive while working within its budget. The District has identified the development of a formal succession plan as a priority for FY 2026/27.

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

Action Items / Desirable Outcomes

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

Progress / Status of Achievement: The District added a Division Chief of Training in FY25/26 to continue to work with Training Officers to identify areas of optional and mandated training and develop a comprehensive training plan while working within its budget.

Strategic Goal #5: Develop a facilities maintenance plan.

5A. Create a Preventative Maintenance Plan for facilities.

Progress / Status of Achievement: Management has identified this goal as a priority for FY 2026/27.

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

Action Items / Desirable Outcomes

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

Progress / Status of Achievement: This goal was established during FY 2023/24 to provide outreach and education to community members through various forums (e.g., community events, social media, group meetings) to inform them about the November 2023 special election for the local option levy. For FY 2026/27, the District will continue its outreach and work to identify opportunities to keep the community informed and enhance educational programs.

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

Action Items / Desirable Outcomes

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

Progress / Status of Achievement: Management has identified this goal as a priority for FY 2026/27.

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

Action Items / Desirable Outcomes

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

Progress / Status of Achievement: In FY 2025/26, the District established a Joint Labor-Management committee comprised of three members of Management and three members of the firefighter Union to review and update departmental policies. This project is expected to last 18-24 months and will remain a priority for FY 2026/27.

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

Action Items / Desirable Outcomes

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

Progress / Status of Achievement: In FY 2025/26, the District entered into an agreement with a software vendor to collect and assess data to determine areas of improvement (e.g., dispatch processing, turnout times, response time, etc.). This will remain a priority for FY 2026/27.

Board of Directors Involvement

The Fire Chief provides the Board of Directors with updates on the organization's strategic plan at regular intervals to ensure alignment between budget priorities, organizational goals, and evolving community needs. These periodic reviews support fiscal accountability, provide opportunities to assess progress toward strategic objectives, and allow the Board to make informed adjustments to priorities and resource allocation as needed.

Budget Integration

The organization's strategic goals and priorities are fully integrated into the budget development and financial decision-making process. The budget serves as a financial roadmap that aligns available resources with the objectives outlined in the strategic plan, ensuring that funding decisions directly support the organization's mission and long-term priorities.

During the budgeting process, leadership and the Board evaluate programs, initiatives, staffing, and operational needs based on their contribution to strategic outcomes. Resources are allocated to areas that advance key goals, strengthen organizational capacity, and address identified community and programmatic priorities. Financial decisions are made with consideration for both current operational needs and long-term sustainability, allowing the organization to strategically invest in initiatives that support measurable progress toward its objectives.

This alignment between the strategic plan and the budget promotes accountability, transparency, and effective stewardship of financial resources while ensuring that organizational priorities remain central to all fiscal planning and resource allocation decisions.

Long Range Financial Plan

Financial Forecasting

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

Three Year Financial Projection

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

Revenues

Property Taxes - The following three-year projection includes a 4.5% increase in FY 2026/27 and a 4.0% increase in both FY 2028/29 and FY 2029/30. The District has seen an average increase of over 5.75% for the past few fiscal years but does not expect this trend to continue. Assessed value increases are likely to fall in the 3% - 5% range.

Ambulance Billing - Ambulance Billing revenues have continued to steadily increase year over year but have started to decline slightly. The projection assumes a 2.75% increase in all years.

Contract Services: Airport - Since most costs charged to the City of Redmond are payroll, the increase for each year is projected at 5%, 4% and 5%. The larger increases in FY 2027/28 and FY 2029/30 are related to the bi-annual increase in PERS explained below.

Beginning Fund Balance (BFB) - This is the net fund balance (revenues less expenditures plus contingencies and reserves) from the prior year. For the purpose of this document, only the contingency and reserves are left as unspent funding. In actuality, there are various line items in the budget which are not fully expended and/or revenues which are in excess of budget which then roll forward to the next year.

Other - This includes special events, conflagration revenue, etc. These line items are reviewed individually and remain constant throughout the projection.

Expenditures

Personnel Services - The Personnel Service expenditures have the greatest volatility and have the greatest impact on the budget. The collective bargaining agreement with the District's Firefighters Association, Local 3650 expires on June 30, 2027. For this projection, all wage increases are assumed at 5% each fiscal year. This increase encompasses planned cost of living increases, as well as step increases. The District has many recently hired/promoted employees with steps available in their positions. Additionally, medical insurance is assumed at a 7% increase each year, which is the average increase seen by the District. PERS includes an increase of 15% in FY 2027/28 which is consistent with projections currently available from PERS.

Materials & Services - Inflation has been factored into the projection at a rate of 5.0% for each year. This rate has been used across all budgeted line items. While most line items do not see much increase from year to year, the intent of applying inflation to every line item each year is to be as conservative as possible and to account for large increases that do occur along with anticipated growth in new purchases.

Debt Service - Includes all agreed upon debt payments over the three-year period.

Capital Outlay - Capital Outlay investments have been assumed at $1,000,000 per year. Most Capital Outlay purchases are financed or are purchased with excess funds in the budget process. The three-year projection tool provides a snapshot to see if there will be funding for future capital items.

Contingency/Reserves - Serves as a reserve account for upcoming projects and unknown increases in personnel services. For the three-year projection, contingencies are budgeted to grow at 5% per year. They are set aside but carried forward through the beginning fund balance in the following fiscal year.

Interfund Transfers - For ease of comparison, interfund transfers are projected at $1,000,000 per year.

Three Year Projected Financials

ALL FUNDS				
	Adopted Budget FY 2026/27	Projected Budget FY 2027/28	Projected Budget FY 2028/29	Projected Budget FY 2029/30
Revenues				
Property Taxes	14,478,500	15,130,033	15,735,234	16,364,643
Ambulance Billings	3,407,100	3,500,795	3,597,067	3,695,986
Contract Services - Airport	933,205	979,865	1,019,060	1,070,013
Grants and Contributions	3,900,000	-	-	-
Other	716,820	738,325	760,474	783,289
Investment Earnings	390,000	390,000	390,000	390,000
Bond / Note Sale	-	-	-	-
Interfund Transfers In	1,174,369	1,000,000	1,000,000	1,000,000
	24,999,994	**21,739,018**	**22,501,835**	**23,303,931**
Expenditures				
Personnel Services	16,368,016	17,523,174	18,413,581	19,741,380
Materials & Services	2,829,509	2,970,984	3,119,534	3,275,510
Capital Outlay	5,605,000	500,000	500,000	500,000
Debt Service	728,100	731,584	619,800	622,214
Interfund Transfers Out	1,174,369	1,000,000	1,000,000	1,000,000
Contingency	6,863,331	7,206,498	7,566,822	7,945,164
Unappropriated Fund Balance / Reserve	2,020,000	2,020,000	2,020,000	2,020,000
	35,588,325	**31,952,240**	**33,239,737**	**35,104,268**
Excess or Deficiency	(10,588,331)	(10,213,223)	(10,737,902)	(11,800,337)
Plus: Contingency/Reserves	8,883,331	9,226,498	9,586,822	9,965,164
	(1,705,000)	**(986,725)**	**(1,151,079)**	**(1,835,173)**
Changes in Fund Balance				
Beginning Fund Balance	10,488,951	8,783,951	7,797,226	6,646,147
Revenues Over/(Under) Expenditures	(1,705,000)	(986,725)	(1,151,079)	(1,835,173)
Ending Fund Balance	**8,783,951**	**7,797,226**	**6,646,147**	**4,810,973**

Analysis

The District's financial situation has been positively impacted by the passage of the five-year operating levy in November 2023 as well as strong growth in assessed value. However, the District will continue to practice ongoing frugality to ensure sufficient funds are available to fund operations, especially if the levy is not renewed by voters. For this reason, assumptions for this projection were kept at a conservative level and can always vary. In addition, the District typically underspends budgeted operating expenditures by 3-5% each year for budgeted savings of approximately $575,000 - $960,000. When the District has a budget surplus, it allows the District the ability to invest in capital purchases and increase staffing levels to meet increasing calls for service.

Budget Overview

This section details the requirements of the budgeting process, information on the basis of accounting and key economic factors and assumptions that were incorporated into the budget. It also includes prior year accomplishments and ongoing performance measures.

Budget Requirements

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

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

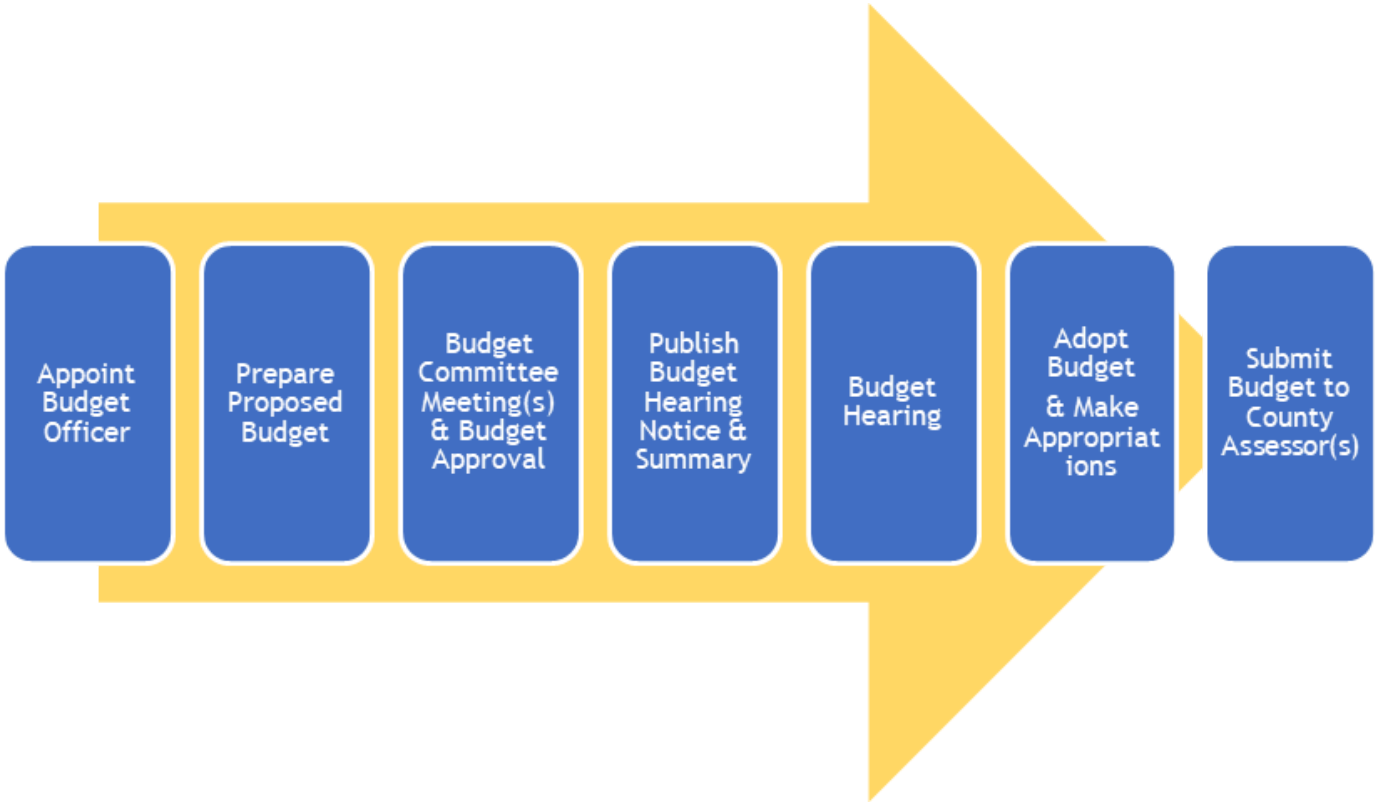
Budgeting Process

The budget process for the District begins with the appointment of the budget officer. Per Board Budget policy, the fire chief is the appointed budget officer.

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

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

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



Budget Objectives & Calendar

Below are the District's objectives for the 2026/27 fiscal year.

- Develop a fiscally responsible budget that enables Redmond Fire & Rescue to provide fire, ambulance, and fire & life safety services to the businesses, residents and visitors we serve
- Increase investment in stations and equipment
- To collaboratively create the budget
- Ensure a transparent process

Below is the District's budget calendar for the 2026/27 fiscal year.

Date	Action
March - May 2026	Staff Budget Meetings/Discussions
May 24, 2026	Publish Public Notice of Budget Committee Meetings (1st Publication)
May 27, 2026	Publish Public Notice of Budget Committee Meetings (2nd Publication)
May 27, 2026	Deliver proposed budget document to budget committee on or before
June 1, 2026	Budget Committee Meeting #1
June 3, 2026	Budget Committee Meeting #2 (if needed)
June 10, 2026	Publish Form LB-1: Summary Budget & Notice of Public Hearing
June 17, 2026	District Board Meeting, Public Hearing
July 15, 2026	File Form LB-50 with County Assessor(s)
September 30, 2026	Budget to be filed with County Recorder(s)

Budget Adjustments

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

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

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

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

Budget Adjustments

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

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

Structural Changes to the Budget

The structure of the budget refers to how the budget is built, presented or accounted for such as the funds, cost centers and individual line items. There have been no structural changes to the budget format over the years presented.

Budget Changes from Proposed to Adopted

There were no changes as the budget was adopted as proposed.

Key Economic Factors & Assumptions

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

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

- Property Taxes – Operating Levy: In November 2023, voters approved a new five-year operating levy starting in the FY 2025/26 fiscal year. The new levy, at $0.75 per $1,000 of assessed value, will produce around $4.0 million each year. The District has incorporated these funds into the budget, to be expended on new and existing personnel costs as indicated in the ballot measure. These operating levy revenues are critical in helping the District maintain and expand operations.

- Economic Condition: Overall, the Central Oregon economy has, like the rest of the State of Oregon, experienced higher levels of inflation, which is resulting in significant price increases in the costs of goods and services. We have estimated between 5-20% increases in many expenditure categories.

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

- PERS: PERS rates are set by the Oregon PERS Board and are effective for two fiscal years. The FY 2026/27 – FY 2026/27 employer contribution rate to the Public Employee Retirement System (PERS) is on average 27.99% of an employee salary (32.70% = Tier 1/2, 23.00% = Oregon Public Service Retirement Plan (OPSRP) General Service, 28.27% = OPSRP Police/Fire). On average these rates are about 15.91% higher than the FY 2022/23 - FY 2023/24 rates. Changes to PERS rates are factored into the District's financial forecasts to help ensure services can be maintained over the long-term planning horizon.

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

Fiscal Year 2025/26 Accomplishments

In developing the budget each year, the District also acknowledges the accomplishments of the past year. And all accomplishments require the support and involvement of many District personnel. Some accomplishments in FY 2025/26 are listed below.

Outreach

- Maintained and enhanced communication with the community, providing transparency through active social media engagement.
- Shared updates weekly across multiple platforms, including Facebook, Instagram, X, and Nextdoor.
- Participated in community events through informational booths, increasing public awareness of District services and fire safety awareness.
- Hosted the annual Community Day event at Headquarters Fire Station, strengthening community connections.
- Engaged residents at the National Night Out event at Centennial Park in downtown Redmond.

Community Risk Reduction

- Continued fire and life safety inspections of high-risk occupancies throughout the District.
- Delivered wildfire safety education programs to homeowners to promote preparedness and risk reduction.
- Provided fire extinguisher training to local businesses to enhance workplace safety.
- Provided financial assistance to approximately 122 property owners of single-family homes through the Defensible Space Wildfire Grant.
- Completed 367 defensible space assessments to support homeowners in home hardening and wildfire risk reduction efforts.
- Provided child passenger safety support through certified car seat technician services.

Operational

- Received two new pumper engines having an immediate impact on our operations by replacing our two oldest engines that are experiencing significant maintenance issues.
- The Board of Directors approved the purchase of three command response vehicles to enhance visibility, safety, and operational effectiveness for chief officers responding to incidents.
- Continued information technology upgrades and replacements on various iPads, modems, internet service, desktops/laptops, and mobile and portable radios. Technology is a crucial aspect of our services, and the District must remain current to deliver quality and effective service.
- Successfully staffed large events at the Deschutes County Fairgrounds, such as the Fairwell Festival and the County Fair, with existing personnel, with minimal interruption and no reduction in station staffing.
- Recognized by Oregon Emergency Medical Services for Children (EMSC) as a “Peds Ready” EMS agency, meeting rigorous, state-endorsed standards for pediatric emergency care
- Deployed a new EMS platform and replaced end-of-life equipment with advanced, life-saving cardiac technology, including nine (9) cardiac monitors and two (2) LUCAS chest compression assist devices, improving the quality and consistency of patient care.

Staffing/Training

- Completed recruit academy 25-01 and graduated three firefighter/paramedics.
- Started recruit academy 26-01 with five firefighter/paramedics expected to graduate in June 2026.
- Purchased and implemented new water rescue gear and training for all emergency responders.
- Graduated twelve personnel from a High-Performance Leadership Program by Redline Leadership. This training focuses on self-development (personal and professional) and enhancing organizational culture.
- Provided re-certification training for all twelve Aircraft Rescue Firefighting Services (ARFF) certified engineer/paramedics.
- Added a Division Chief of Training to oversee the division, with a priority of completing a comprehensive training and succession plan.
- Implemented Handtevy, a nationally recognized pediatric emergency care solution designed to improve accuracy and reduce medication errors when treating pediatric patients.
- Introduced a reusable training burn prop and an instructor cadre were introduced to strengthen fireground training, providing more realistic, hands-on scenarios that enhance firefighter safety and operational effectiveness.

Strategic

- Introduced First Arriving Dashboards in all fire stations, a software program designed to consolidate critical operations, dispatch data, and internal communications into a single, highly visible display.
- Continued a joint labor-management policy review committee to complete a full review and revision of all departmental policies. Completion is estimated to be between 18–24 months. Completed revisions on 95 policies and procedures.
- Implemented Cordico Wellness, designed specifically for first responders and high-stress professions, providing 24/7 confidential access to peer support, self-assessments, and resources across more than 60 behavioral health and wellness topics.
- Added a Payroll/Human Resources Specialist to provide much-needed support in the district's business operations.
- Continued efforts to explore alternative funding mechanisms by submitting 11 grant applications totaling more than $11.2 million.

Performance Measures and Data

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

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

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

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

Financial

District Budget

Goal: Earn Distinguished Budgeting award through GFOA.

Status: Met - The District has earned the award eleven years in a row starting with the 2013/14 fiscal year. The District will be submitting the FY 2026/27 budget for review and feels it meets the requirements.

District Audit

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

Status: Met - There were no findings/deficiencies in the five most recent audits.

Ambulance Billing

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

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

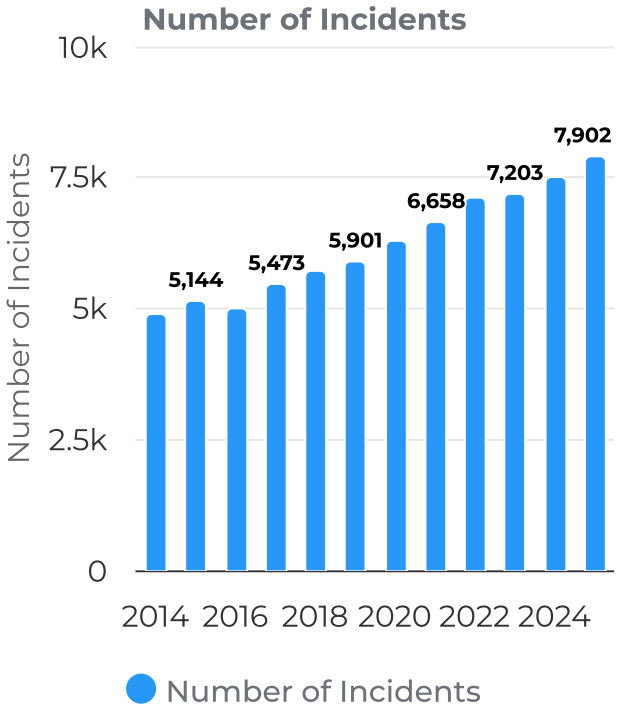
Operational

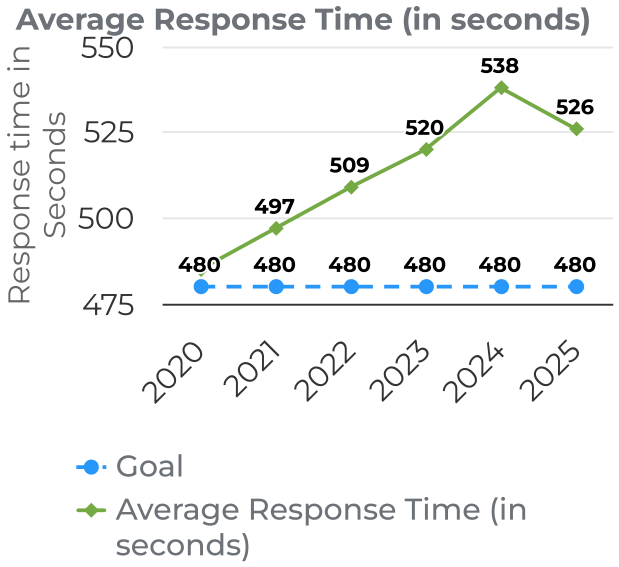
Response Times

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

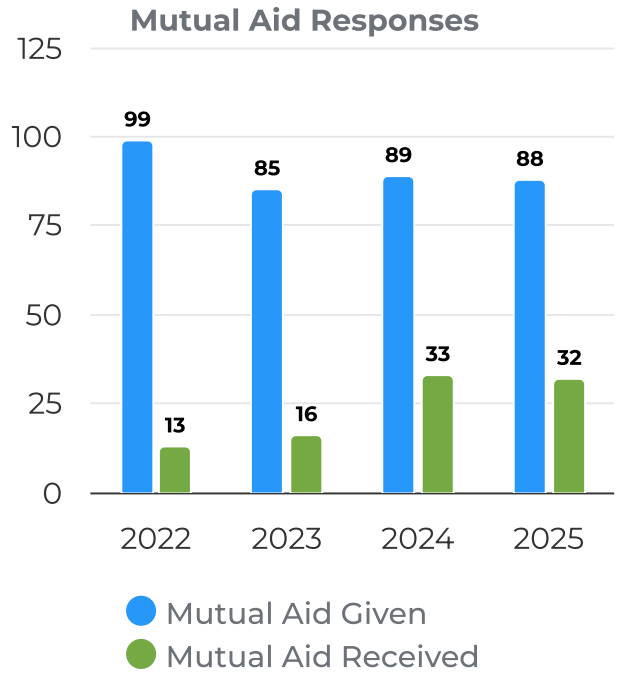
Status: The District continues to refine our ability to track response times for just emergency calls accurately. However, no response time data was available for the years 2020-2022, as the data was not preserved. Response

times for those years are estimated as a linear progression from the 2019 and 2023 data. The District is working to improve the response time to meet the goal.





Mutual Aid



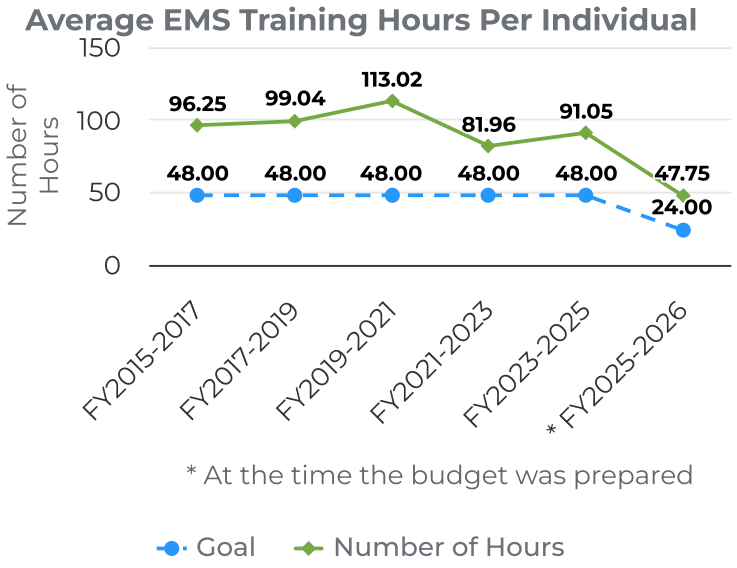
The District both gives and receives mutual aid from partner agencies. As the District is the second-largest fire and EMS agency in the area, the District always provides more mutual aid than it receives. The fire service relies on these mutual aid systems, which allow agencies to share supplies, equipment,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

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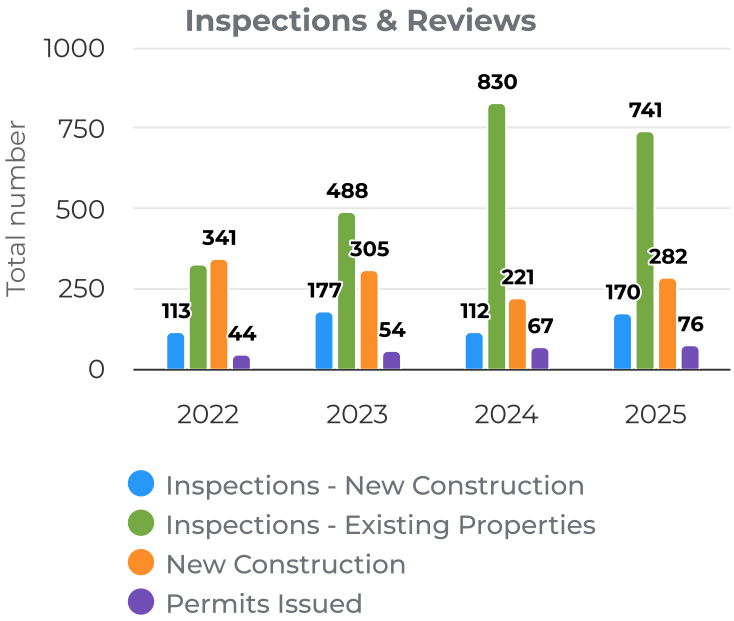
Training Hours

Goal: Meet or exceed the Oregon Health Authority Training Hours of 48 hours of EMS training per individual every two years (24 hours per year).

Status: Exceeded – See table for history.



Inspections & Reviews



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

Status: Inspections and reports continue to rise, in line with regional construction trends. In FY 2022/23, the Fire & Life Safety division implemented a new inspection software system that allows the District to track properties, inspect, and ensure compliance with building codes. The District will be able to pull accurate, timely data from the system.

Funds Summary Overview

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

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

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

The budget for each fund includes two years of prior year actual activity, projected current year activity, the prior year budget and the current year budget. The prior year budget incorporates the changes of any budget adjustments approved throughout the fiscal year.

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

General Fund

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

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

Capital Projects Fund

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

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

Mobile Emergency Radio Responder Coverage (MERRC) Fund

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



Financial Summary - All Funds

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

Comprehensive Fund Summary - All Funds

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

Comprehensive Fund Summary

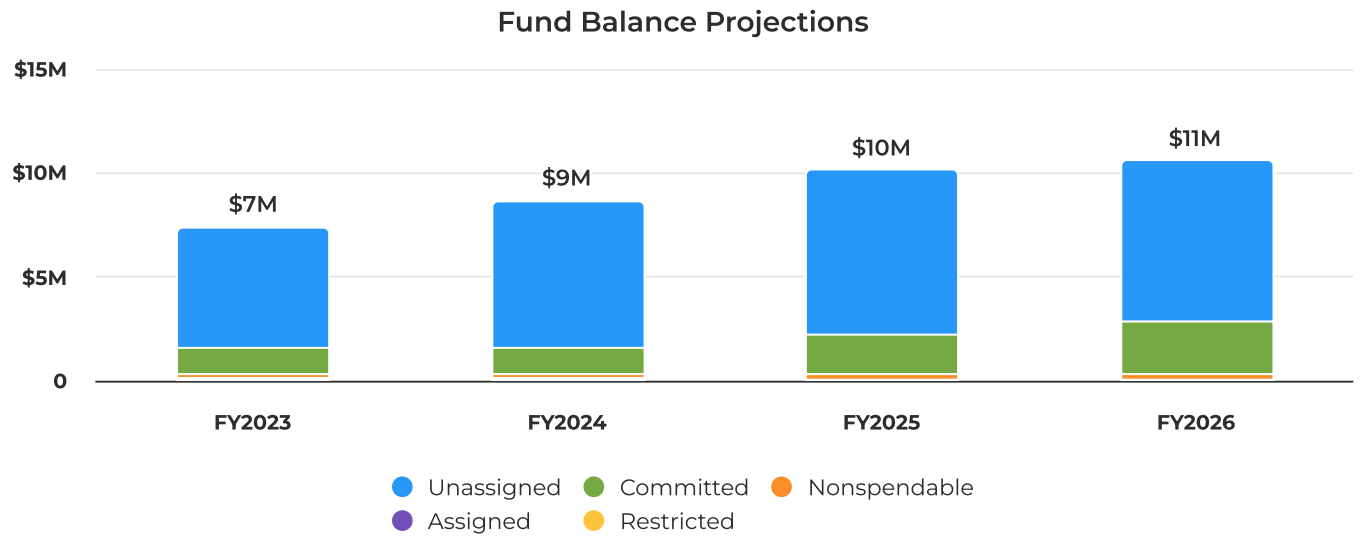
Category	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Projected	FY 2025/26 Budgeted	FY 2026/27 Proposed	FY 2026/27 Approved	FY 2026/27 Adopted
Beginning Fund Balance	**$7,381,173**	**$8,656,506**	**$10,132,682**	**$10,132,682**	**$10,588,331**	**$10,588,331**	**$10,588,331**
Revenues							
Property Taxes	$10,322,295	$13,348,777	$13,896,718	$13,763,000	$14,478,500	$14,478,500	$14,478,500
Charges for Services	$4,710,642	$4,696,205	$5,035,208	$4,995,087	$4,977,125	$4,977,125	$4,977,125
Investment Earnings	$419,897	$487,712	$458,204	$300,000	$390,000	$390,000	$390,000
Grants and Contributions	$11,221	$147,484	$34,278	$1,500,000	$3,900,000	$3,900,000	$3,900,000
Miscellaneous	$112,978	$292,735	$366,898	$30,000	$80,000	$80,000	$80,000
Bond / Note Sale	-	$1,111,197	$174,341	-	-	-	-
Beginning Fund Balance	$7,381,173	$8,656,507	$10,132,682	$10,132,682	$10,588,331	$10,588,331	$10,588,331
Interfund Transfers In	$212,214	$1,051,593	$1,646,086	$1,658,195	$1,174,369	$1,174,369	$1,174,369
Total Revenues	**$23,170,420**	**$29,792,210**	**$31,744,415**	**$32,378,964**	**$35,588,325**	**$35,588,325**	**$35,588,325**
Expenditures							
Interfund Transfers Out	$212,214	$1,051,593	$1,646,086	$1,658,195	$1,174,369	$1,174,369	$1,174,369
Personnel Services	$11,136,136	$13,893,319	$14,933,429	$15,492,255	$16,368,016	$16,368,016	$16,368,016
Materials & Services	$2,217,095	$2,414,557	$2,520,749	$2,792,104	$2,829,509	$2,829,509	$2,829,509
Capital Outlay	$306,439	$1,774,569	$1,281,320	$2,985,000	$5,605,000	$5,605,000	$5,605,000
Debt Service	$642,031	$525,490	$774,500	$774,500	$728,100	$728,100	$728,100
Contingency	-	-	-	$6,656,910	$6,863,331	$6,863,331	$6,863,331
Unappropriated Fund Balance/Reserve	-	-	-	$2,020,000	$2,020,000	$2,020,000	$2,020,000
Total Expenditures	**$14,513,913**	**$19,659,527**	**$21,156,084**	**$32,378,964**	**$35,588,325**	**$35,588,325**	**$35,588,325**
Total Revenues Less Expenditures	**$8,656,507**	**$10,132,682**	**$10,588,331**	**-**	**-**	**-**	**-**
Ending Fund Balance	**$16,037,680**	**$18,789,189**	**$20,721,013**	**$10,132,682**	**$10,588,331**	**$10,588,331**	**$10,588,331**

Ending Fund Balance

In governmental accounting, the ending fund balance is the amount of financial resources remaining in a government fund at the end of the fiscal period after accounting for all revenues, expenditures, and other financing sources and uses.

Governmental accounting standards under GASB (Governmental Accounting Standards Board) classify fund balance into five categories:

1. **Nonspendable** – not in spendable form (e.g., inventory, prepaid items)
2. **Restricted** – legally constrained for specific purposes
3. **Committed** – formally designated by the government's highest authority
4. **Assigned** – intended for a specific use
5. **Unassigned** – available for general spending



The total fund balance projection for FY 2026/27 is $10.6 million, representing a 4.5% increase from the FY 2025/26 total of $10.1 million. The largest category, Unassigned, decreased by $246,317 or 3.1%, totaling $7.7 million and comprising 72.73% of the total fund balance. In contrast, the Committed category saw a significant increase of $698,176 or 36.67%, reaching $2.6 million and accounting for 24.57% of the total. This increase is predominantly due to capital costs for the Station 402 building improvements and purchase of three staff vehicles being budgeted in FY 2025/26 but not occurring until FY 2026/27.

The Nonspendable category decreased by $9,190 or 3.7%, totaling $238,956 and making up 2.26% of the fund balance. The Restricted category increased by $12,980 or 38.96%, totaling $46,297 and representing 0.44% of the total. The Assigned category remained at $0, consistent with the previous year.

Overall, the FY 2026/27 fund balance projections show a moderate total increase driven primarily by growth in the Committed and Restricted categories, while the Unassigned and Nonspendable categories experienced decreases.

Financial Summary

Fund Balance	FY 2025	FY 2026	FY 2025 vs. FY 2026 (% Change)	FY 2025 vs. FY 2026 ($ Change)
Unassigned	$7,947,330	$7,701,013	-3.10%	-$246,317
Committed	$1,903,889	$2,602,065	36.67%	$698,176
Restricted	$33,317	$46,297	38.96%	$12,980
Nonspendable	$248,146	$238,956	-3.70%	-$9,190
Total Fund Balance	**$10,132,682**	**$10,588,331**	**4.50%**	**$455,649**

Appropriations

The budget is appropriated at the following levels for each fund. Appropriations justify the imposition of property taxes and give the government its authority to spend public money. The General Fund is appropriated using Organizational Units (OU) and budget categories, while the Capital Projects and MERRC funds utilize only budget categories. The OU consists of Personnel Services and Materials & Services.

Appropriations	General Fund	Capital Projects Fund	MERRC Fund	Consolidated
Administration (OU)	1,639,249	-	-	1,639,249
Fire & Rescue Operations (OU)	13,488,722	-	-	13,488,722
Fire & Rescue Training (OU)	680,977	-	-	680,977

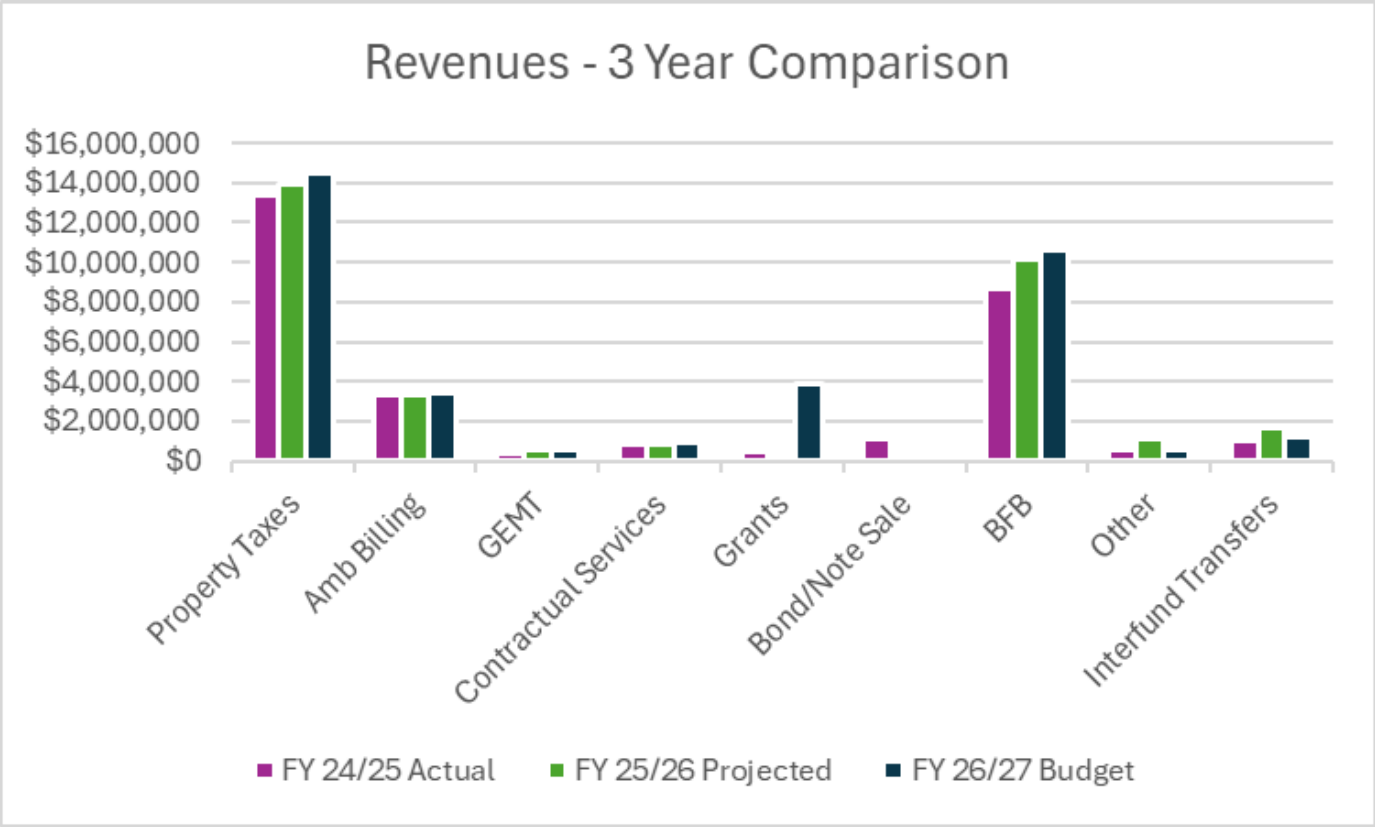
EMS Operations (OU)	1,701,597	-	-	1,701,597
Fire & Life Safety (OU)	471,780	-	-	471,780
Facilities, Vehicles & Equipment (OU)	1,215,200	-	-	1,215,200
Debt Service	728,100	-	-	728,100
Transfers - Out	1,174,369	-	-	1,174,369
Capital Outlay	-	5,580,000	25,000	5,605,000
Contingency	6,811,897	-	51,434	6,863,331
Total Appropriations	**27,911,891**	**5,580,000**	**76,434**	**33,568,325**
Unappropriated Fund Balance/Reserves	-	20,000	2,000,000	2,020,000
Total Adopted Budget	**27,911,891**	**5,600,000**	**2,076,434**	**35,588,325**

Overview - Revenues

Revenues

District resources include property taxes, ambulance billings, contractual services, Ground Emergency Medical Transport (GEMT), beginning fund balance, and other sources.

Below is a comparison and breakdown of the FY 2026/27 resources, which total $35,588,325. More information on the major revenues of property taxes, ambulance billing, contracted services and beginning fund balance follows.



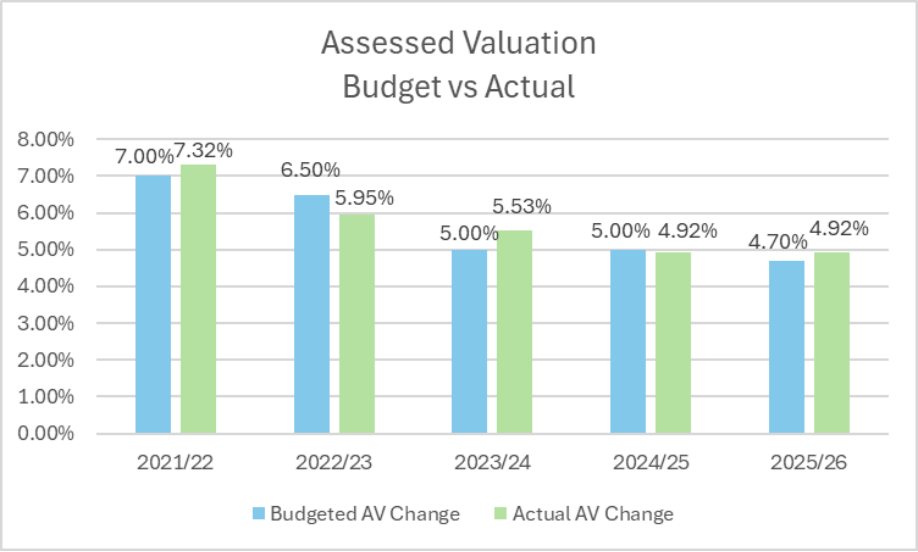
Property Taxes

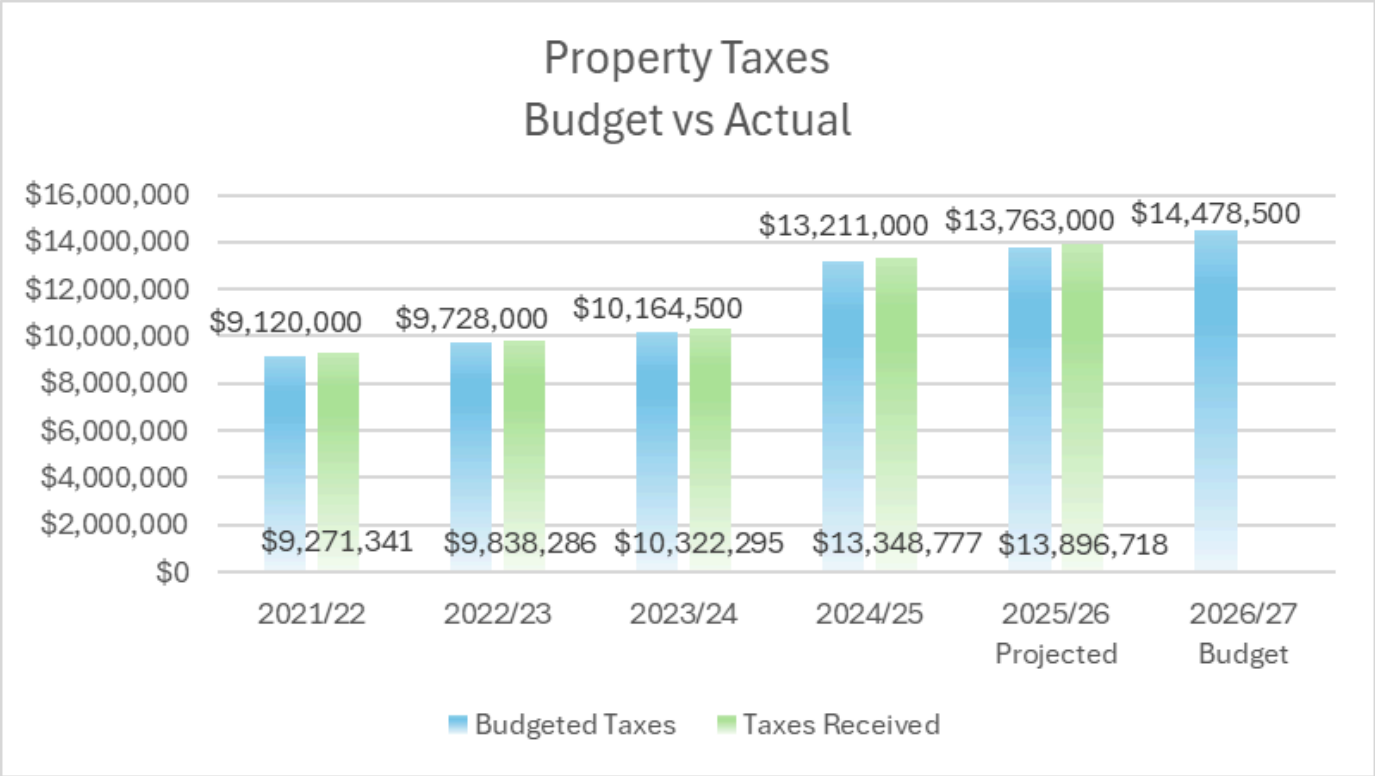
Property taxes are the District's main source of income. The FY 2026/27 budget is projecting a 5.0% increase in total Assessed Valuation (AV) from the previous fiscal year, with a 95.5% collection rate. The projected property taxes to be received in FY 2026/27 from the District's permanent rate are $10,223,500, which includes prior year taxes and interest of $72,500, while the local option levy is expected to raise an additional $4,255,000, which includes $8,000 in prior year taxes. Prior year taxes are those that were assessed in a prior year but collected in the current year (and in the case of the local option levy, assessed on the old levy).

In FY 2026/27, the budget levies the full permanent tax rate of $1.7542 per $1,000 of assessed value. In November 2023, voters approved a new five-year local option in the amount of $0.75 per $1,000 of assessed value. This will be the third year of five this amount is being levied. Combined, the permanent and levy rates equal $2.5042 per $1,000 of assessed value.

The county assessor determines the assessed value of the property as of January (January 1, 2026 for FY 2026/27 property taxes) each year, bills and collects the taxes and remits collections to the District. Taxes for FY 2026/27 will be billed by late October 2026 and can be paid in thirds on November 15, February 15 and May 15.

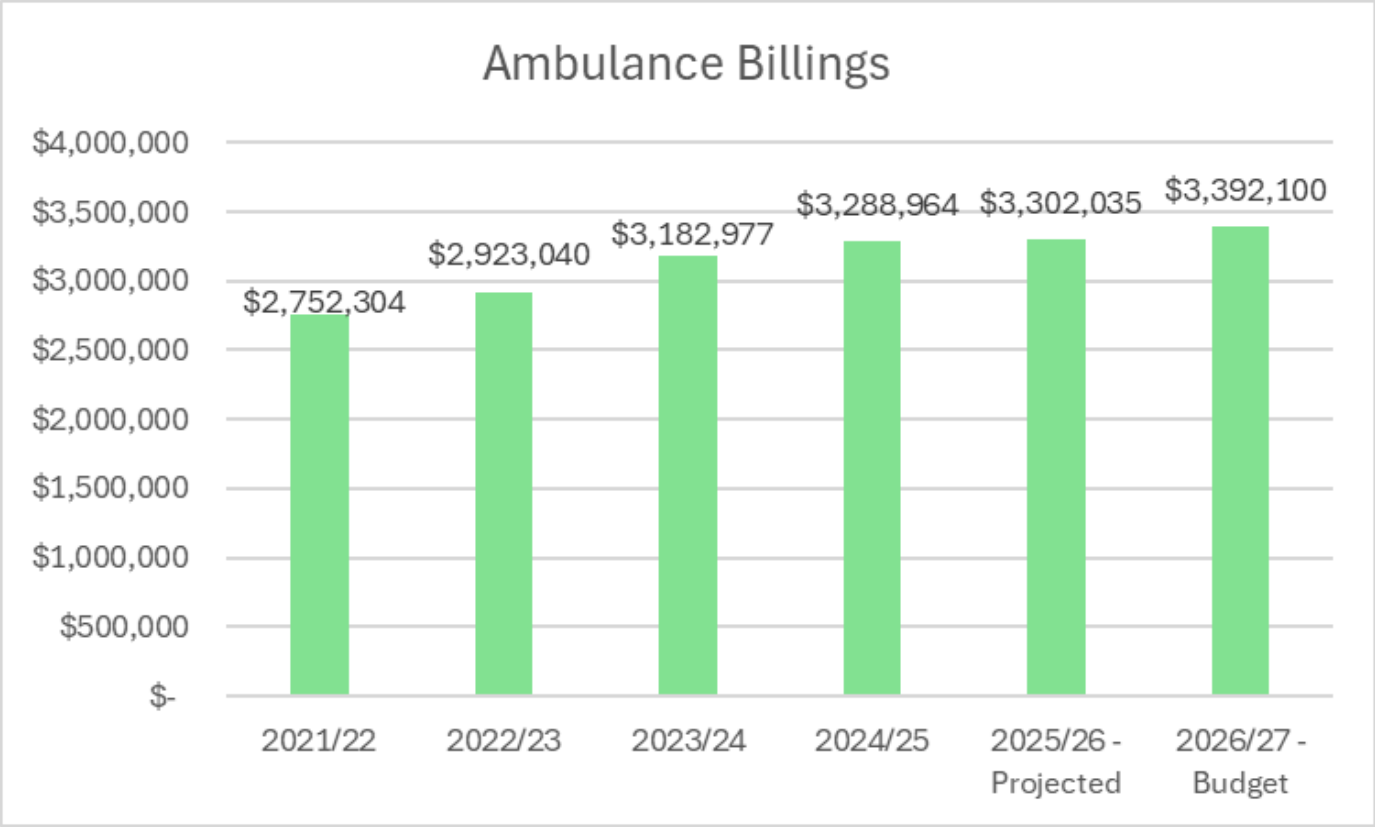
The District continues to maintain a conservative, yet realistic, approach when budgeting property taxes as seen in both graphs below which illustrate budget assessed valuation (and corresponding tax dollars) versus actual assessed valuation and dollars received. The District's budgeted collection rate of 95.5% is consistent with the average collection rate over the past five years. The assumed collection rate also includes the impact of the 3% early payment discount taken by the majority of taxpayers, as well as the impact of compression on the total tax rates, which reduces the amount of taxes paid by taxpayers.





Ambulance Billings

Revenues from charges for ambulance services are a significant source of operational income. The addition of ambulance billing staff has improved efficiency in both billing and collections, as well as increased call volume and a fee increase led to rising ambulance revenues. With these added efficiencies, the District has seen revenue collections at much higher rates than in the past. After years of significant growth, revenue growth is still increasing, but at a slower pace than in the early 2020's. The FY 2026/27 budget is projecting that revenues will increase by 2.75%, which is an average of the last two years, at $3,392,100.



Contractual Services - City of Redmond Airport

The City of Redmond contracts with the District to staff the Aircraft Rescue & Firefighting (ARFF) station at Roberts Field, the commercial airport for the region. The City will reimburse the District for three firefighters, a portion of a battalion chief, and associated training fees. The budgeted revenue for FY 2026/27 is $933,205, a 5.5% increase from the prior year. This increase is primarily due to the increase in personnel costs, as well as increases in materials and services.

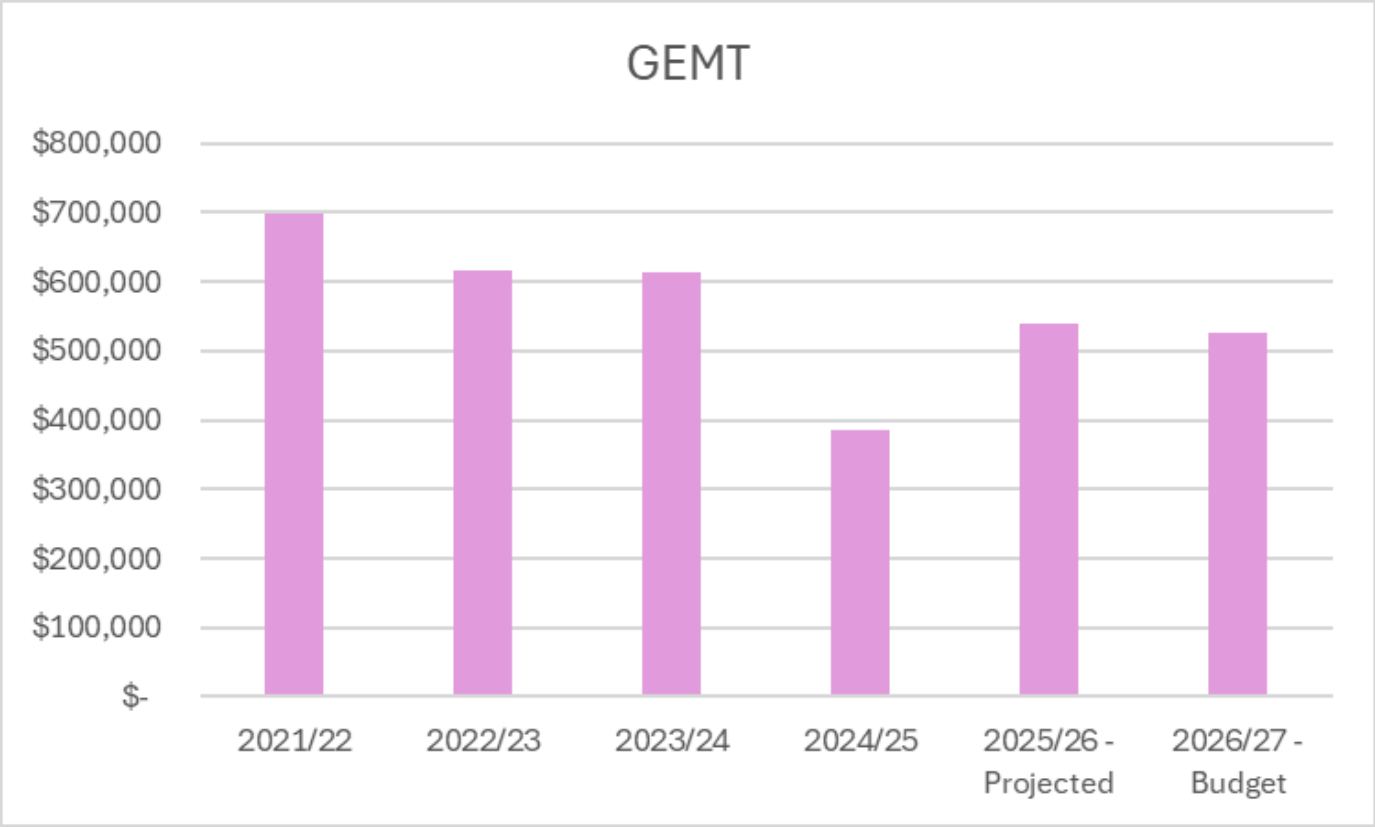
Ground Emergency Medical Transport (GEMT)

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

The FY 2026/27 budget includes $525,000 in revenues related to the GEMT supplemental payment program, which is comprised of the two components described below, and is consistent with the prior year. The GEMT program was

previously limited to only transports paid by the Oregon Health Plan under the fee-for-service (FFS) plan. Effective January 1, 2021, the state modified the GEMT program to make transports paid through a coordinated care organization (CCO) eligible for payment. The District's total number of CCO-paid transports is about 4-5 times the number of FFS transports.

- **GEMT – FFS:** The District budgeted for $100,000 in revenues (with the offsetting expense of $33,000 for the State fee/match required for participation in the program). This is consistent with the revenues received in FY 2025/26. To receive these funds, each fall the District files a cost report with the State of Oregon and funds are received the following spring.
- **GEMT – CCO:** The District budgeted for $425,000 in revenues (with the offsetting expense of $140,250 for the State fee/match required for participation in the program). The District is taking a conservative approach due to the volatility of this program, as the State government has made several mid-year adjustments to the rates being paid. The program also must be approved annually by the Federal government and has more participation requirements than the GEMT – FFS program. To receive these funds, the District must have a contract in place with every CCO and funds are distributed periodically based upon a fixed amount per qualifying transport as determined by the state.



Grants

The District makes every attempt to obtain grant funding to support operations and capital needs. The FY 2026/27 budget includes a $1,500,000 grant for seismic improvements at the Cline Falls Station. The District also budgeted for an additional $500,000 in remodel costs to improve the functionality of the station. All construction work will be completed at the same time. The District also budgeted $2,400,000 in State funds for the purchase of a ladder truck. However, the award is not guaranteed and if the funds are not awarded or the amount significantly changes, the District will not proceed with the purchase.

Over the years, the District has applied for, but has been unsuccessful at, multiple FEMA grants for equipment and personnel. The District will continue to apply for all FEMA grants which fall into the categories of Fire Prevention and

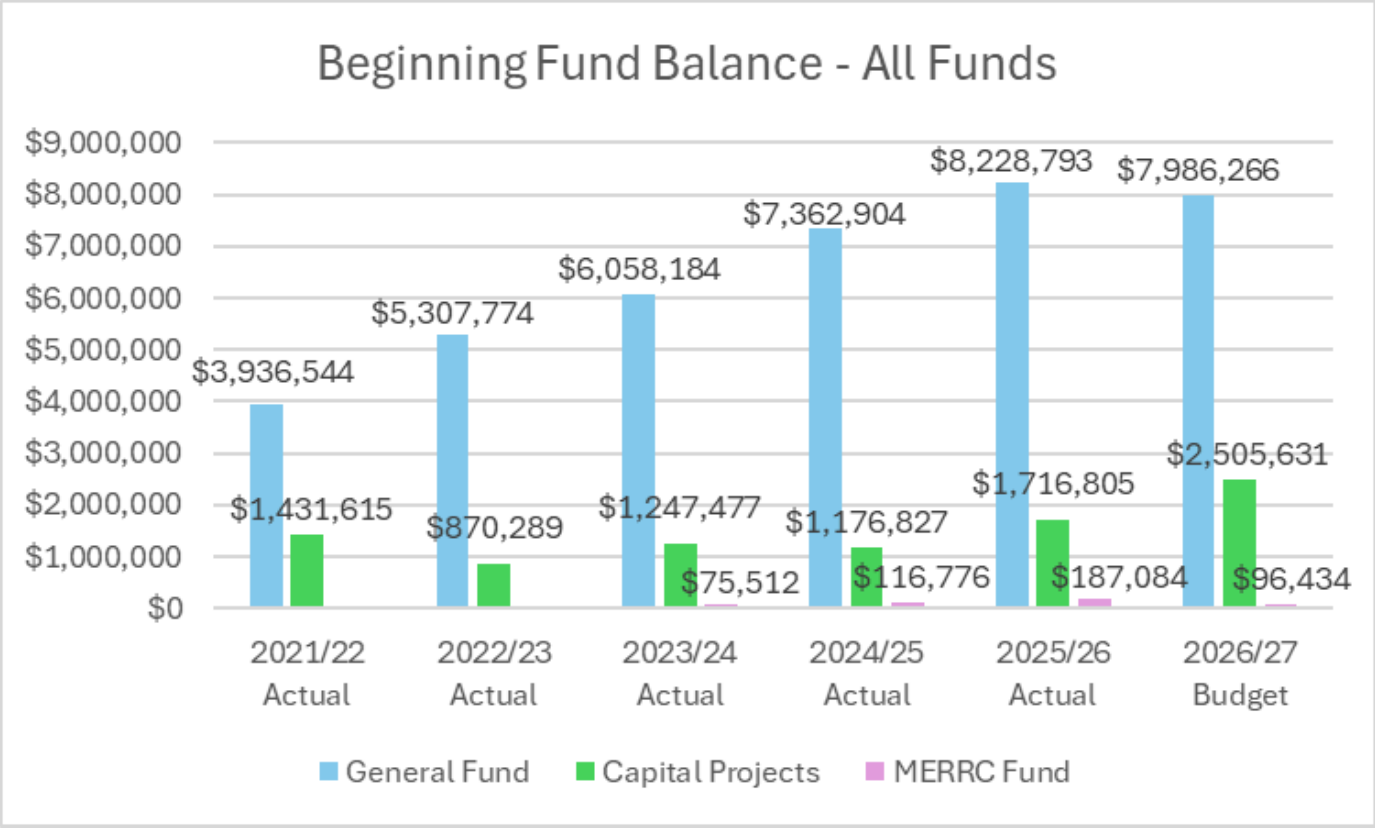
Safety (FP&S), the Staffing For Adequate Fire and Emergency Response (SAFER) for the hiring of new firefighters, and capital equipment through the Assistance to Firefighters Grant (AFG). The SAFER grant for new firefighters is paid at 75% for the first two years and 35% for the third year. Given the uncertainty of receiving these grants, no match or unreimbursed costs have been budgeted. If awarded, the District would utilize existing funds for the match.

Beginning Fund Balance

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

For FY 2026/27, the combined budgeted beginning fund balance is $10,588,331, an increase of $455,649, or 4.5%, from the actual FY 2025/26 amount of $10,132,682. This increase was identified in each fund as follows.

- **General Fund:** Decreased by a projected $242,527 primarily due to planned transfers to the Capital Project fund to fund capital purchases, along with actual expenditures being less than budgeted expenditures. It is typical to underspend the budget by about 3-5%.
- **Capital Projects Fund:** Increased by a projected $788,826, primarily due to timing differences on various capital purchases that were planned in FY 2025/26 but will not occur until FY 2026/27.
- **MERRC Fund:** Decreased by $90,650 planned capital outlay eligible for MERRC funds.

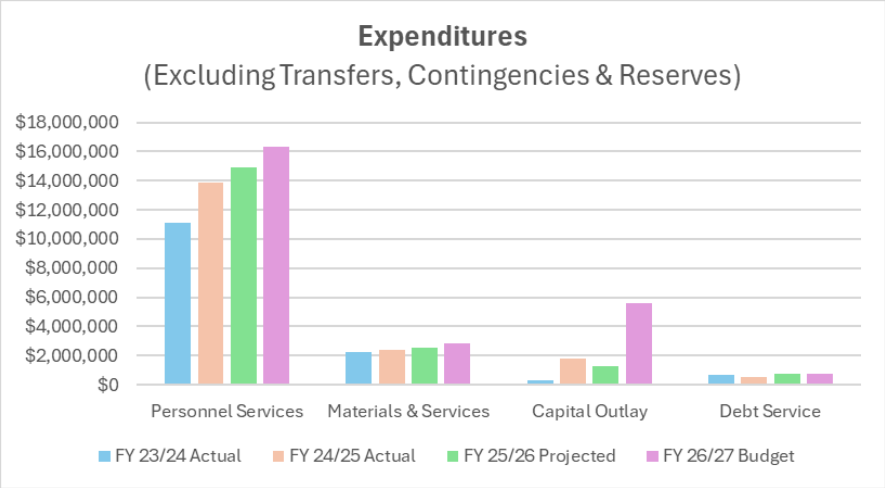


Overview - Expenditures

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

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

Below is a comparison and breakdown of the FY 2026/27 expenditures, which total $35,588,325, including contingencies and reserves. More information on the categories follows.



Personnel Services

Personnel Services is the largest expenditure for the FY 2026/27 budget and includes 76 full-time equivalent (FTE) employees. Total FTE counts include the addition of one position described below. Costs continue to rise to a projected $16,368,016, which accounts for about 82% of the total operating budget.

Staffing changes of note from current actual staffing levels are:

- **+1 FTE:** Created a Division Chief of Training position that was filled in Spring 2026.
- **+3 FTE:** Three firefighter positions were created during the fiscal year which were filled in Spring 2026.

Benefit Changes are note are:

- The District's medical insurance plan, coverage and employee contribution rates remain consistent with the prior year, however total medical premiums are increasing by nearly 10%. The District pays 95% of the medical insurance premiums, the 6% PERS Individual Account Plan (IAP) pickup, and Voluntary Employees' Benefit Association (VEBA) and Post Employment Health Plan (PEHP) contributions.
- Paid Leave Oregon (PLO) is a new state program that began on January 1, 2023 and benefits can be drawn by employees starting September 3, 2023. The program is funded by an assessment on subject wages with the employee portion capped at 0.60%. The District has elected to utilize a third party equivalent plan to administer the plan. Due to high utilization of the plan, the District's employer portion has increased to approximately 1.29%.

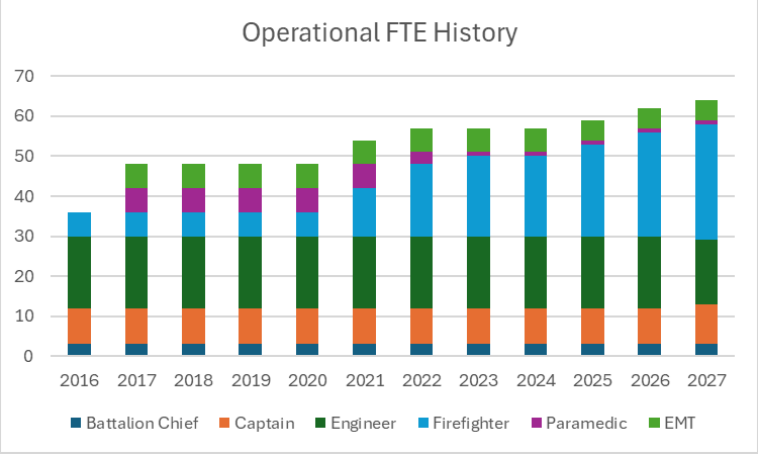
- The District's workers' compensation rates continue to increase in part due to policy-wide workplace injuries and disability settlements resulting from Oregon State presumption laws for public safety employees. In addition, the District's own high claim utilization and experience rating heavily impacts premiums. However, in FY 2026/27, the District is anticipating a moderate increase in premiums to $576,000.

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

Position	FY 2024/25	FY 2025/26	FY 2025/26	FY 2026/27
	Actual	Budget	Actual	Budget
Fire Chief	1	1	1	1
Deputy Fire Chief	1	1	1	1
Division Chief of Training*	0	0	0.25	1
HR Manager	1	1	1	1
Admin Specialists*	3	4	3.5	4
Fire Marshal	1	1	1	1
Deputy Fire Marshal	1	1	1	1
Battalion Chief	3	3	3	3
Captains – 56hr	9	9	9	9
Captains – 40hr	2	2	2	2
Engineer/Paramedic	18	18	18	16
Firefighter/Paramedic*	23	26	26	30
Paramedic	1	1	1	1
Emergency Medical Tech	5	5	5	5
Total	**69**	**73**	**72.75**	**76**

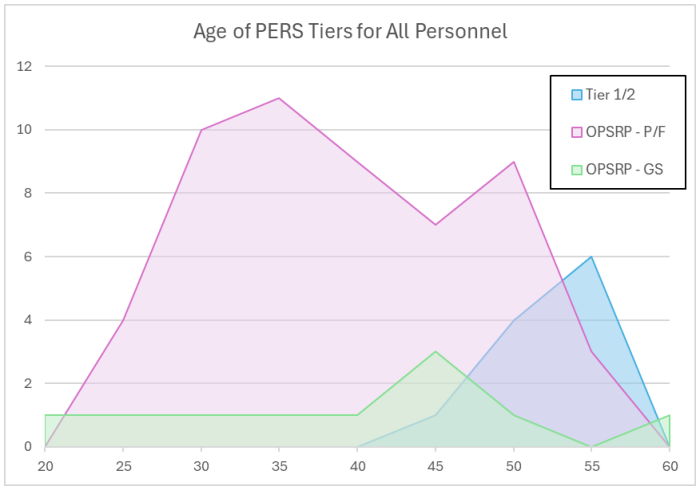
*Some positions were created or filled during the year leading to variances in budgeted to actual positions. These positions were the creation of the Division Chief of Training which was filled in Spring 2026. Additionally, the vacant administrative specialist position was filled mid-way through the fiscal year. And three new firefighter positions were hired in Spring 2026, along with other staff to fill vacated positions. All positions will be employed for the full year of FY 2026/27.

Since the District separated from the City of Redmond in 2011, total operational staff FTEs has doubled from 30 personnel to 64 personnel.



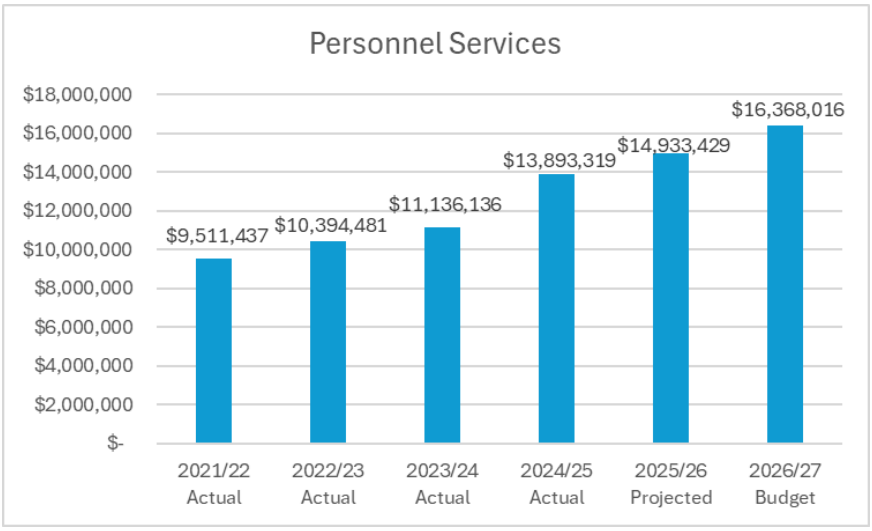
Additionally, the District continues to focus on succession planning and leadership development for our next generation of managers, especially within the Fire & Rescue division. We believe this is a continual process to ensure competent leaders at every level are available to integrate into the operation when and where they are needed. The normal retirement age for firefighters under PERS is age 55 for Tier 1/2 or 60 for OPSRP or earlier for both plans with 25 years of service because of the physically demanding nature of the profession. Therefore, the District constantly seeks to develop its employees as future leaders.

The chart below demonstrates the current ages and PERS classifications of Fire & Rescue personnel. All fire suppression personnel, including fire & life safety, are in Tier 1/2 or OPSRP-Police/Fire. The OPSRP-General Service is comprised of the EMS-only personnel along with administrative staff. For Suppression staff, there are a total of 64 FTE with the number of OPSRP employees (53 employees) over four times the number of Tier 1/2 employees (11 employees). The chart can be read as there are 6 Tier 1/2 suppression employees over the age of 50 who are approaching retirement eligibility. The District's latest hirings have been younger in their careers which has created more balance across the ages. This balance helps the District succession plan for retirements as they occur.



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

Total personnel services costs including all wages and benefits over the past five years and the FY 2026/27 budget are shown in the chart below. Total personnel costs for FY 2026/27 are budgeted at $16,368,016.



- **Wages & Salaries**: The total budgeted wages for FY 2026/27 are $9,448,935, which is an increase of 8.5% over the projection for FY 2025/26 of $8,711,264. The primary reasons for the increase are:

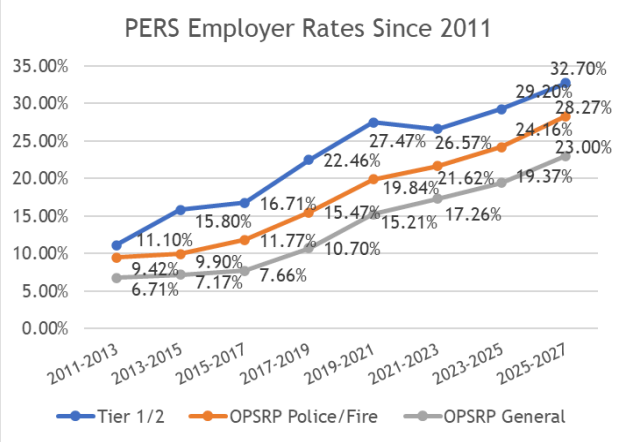
    - **Upcoming COLAs/Steps:** There are regular step increases and negotiated cost of living allowance increases (COLA) that occur. The negotiated COLAs are budgeted to occur on July 1, 2025 and are 4% for all bargaining units. The current collective bargaining agreements (CBAs) between the District and the Redmond Firefighters Association, Local 3650 expires on June 30, 2027 and covers approximately 90% of the District's employees.

    - **New Hires:** While there are no new positions planned in this budget, the Division Chief of Training position and the new firefighters will be employed for the full year.

- **PERS:** The total PERS contribution budgeted for FY 2026/27 is $3,240,106. Contributions are the money given to the retirement system to fund a member's benefits. The employer contribution rate for FY 2025/26 to FY 2026/27 increased an average of 15.91% for each tier from the prior rates. This rate remains in effect for FY 2026/27 but will increase in the following biennium. Changes to PERS rates are factored into the District's financial forecasts to help ensure services can be maintained over the long-term planning horizon. Contributions are made on subject salary and comprised of the following two contribution rates:

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

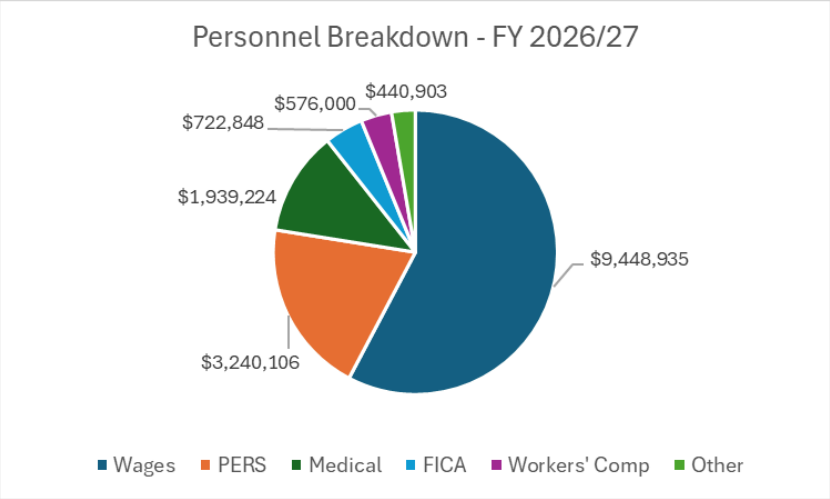
    - **Employer Contributions:** The second calculation is provided by PERS and is based on the employee's retirement classification (Tier 1/2 or OPSRP). Contributions are based on a rate designated by the PERS board and are to fund the actual costs of future retirement and death benefits. These rates are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



- **PERS Side Account:** In FY 2019/20, the District participated in the State of Oregon Senate Bill 1049 PERS Side Account 25% match program. The District established a PERS Side Account through a $100,000 deposit as authorized by the Board. This contribution was matched at 25% by the State of Oregon for a total initial deposit of $125,000. Side accounts earn the same investment returns as the PERS fund, are typically amortized over a 20-year period and the rate reduction is recalculated each biennium. Historically, the PERS fund has achieved greater investment returns than the District's Local Government Investment Account (LGIP). The District experiences a slight rate reduction from the side account (approximately 1.9% overall). The FY 2026/27 budget does not include a side account deposit, but the District will continue to evaluate options to fund the side account.

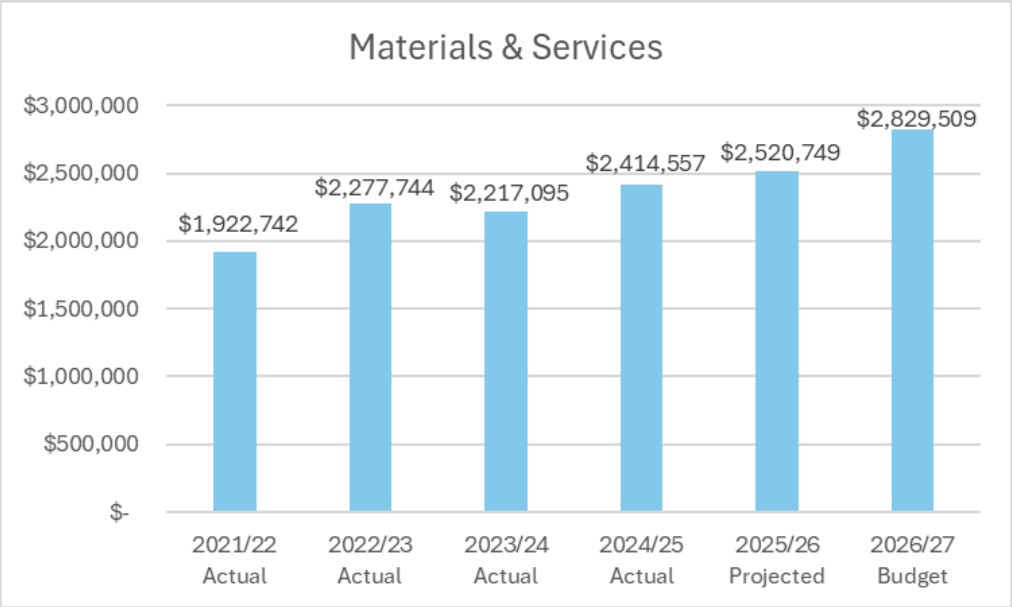
- **Medical Insurance:** Total is budgeted at $1,939,224, which includes $288,000 to contribute to employees' VEBA accounts. Medical premiums in FY2026/27 show an increase of nearly 10% based on communication from the provider.

- **Workers' Compensation:** The District's workers' compensation rates continue to increase in part due to policy-wide workplace injuries and disability settlements resulting from Oregon State presumption laws for public safety employees. In addition, the District's own high claim utilization and experience rating heavily impacts premiums. In FY 2026/27, the District is anticipating premiums of $576,000.



Materials & Services

Materials & services is the second largest operating expenditure category at 14% of the total operating budget. Notable materials & services items are discussed in further detail within each cost center of the General Fund. Materials & services costs over the past five years and the FY 2026/27 budget are shown in the chart below.



Debt Service

The budget includes $728,100 for total debt service payments which is a slight decrease from the prior year. The debt service is discussed in more detail in the Debt Services Overview section of the budget document.

Capital Outlay

The budget includes 5,605,000 for capital outlay and is discussed in further detail with the Capital Projects Fund.

Contingency

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

The FY 2026/27 budget has a total General Fund contingency of $6,811,897 which is 126 days of total operating expenditures (personnel services, materials & services, and debt service). Contingencies are discussed in further detail within the General Fund Non-Departmental narrative later in the document.

Reserves

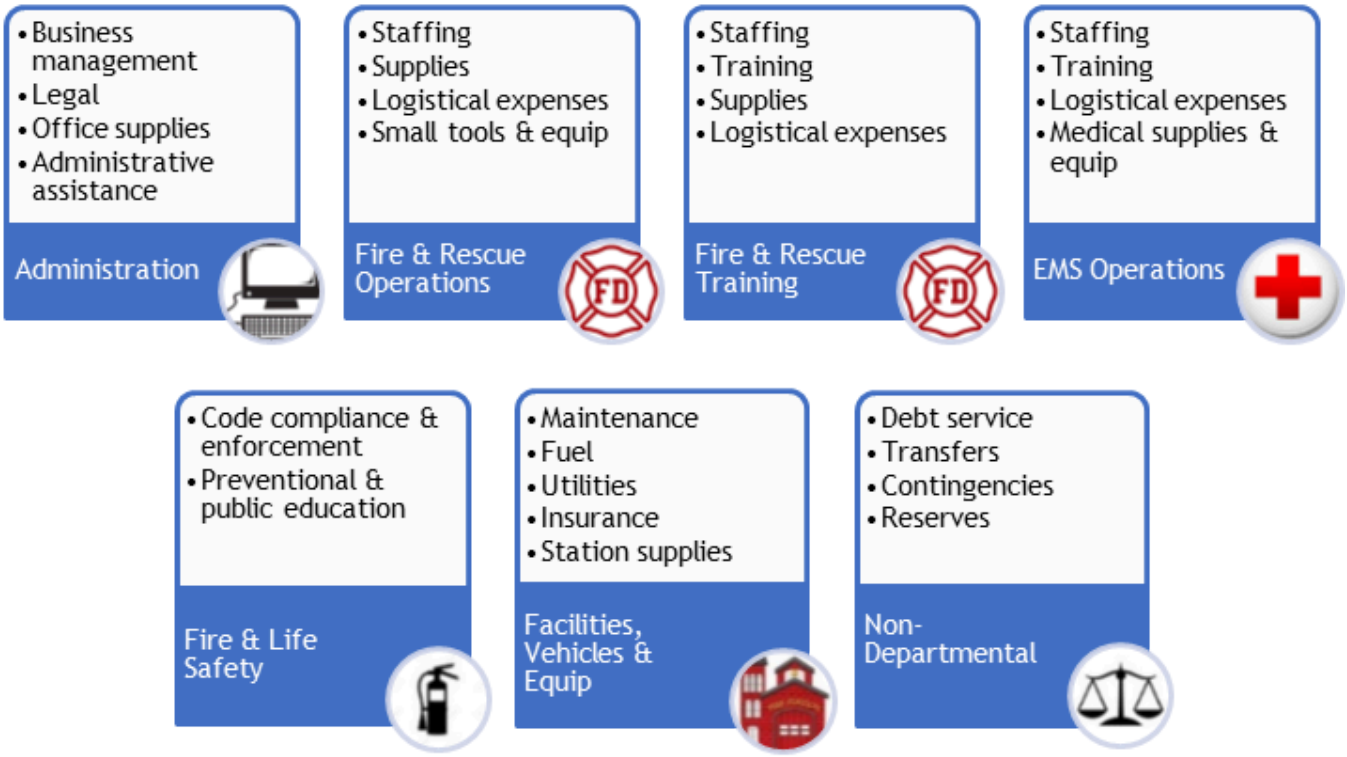
Reserves represent fund balances that are not planned to be spent during FY 2025/26 and will be carried over to the FY 2026/27 beginning fund balances. These reserves are either categorized as “Reserve for Future Expenditure” or “Reserve for Debt Service.” A reserve for future expenditure represents savings for capital projects, infrastructure maintenance, balances required for cyclical cash flow needs or risk mitigation. A reserve for debt service is either a required reserve via bond covenant or an internal reserve for debt service set aside for in the event a revenue shortfall occurs, requiring the short-term use of reserves to make payments.

The FY 2026/27 budget has total reserves of $2,020,000 which are entirely reserved for future expenditure and are unappropriated. Reserves are discussed in further detail within the Capital Projects and MERRC funds later in the document.

General Fund

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

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



Comprehensive Fund Summary - General Fund

Comprehensive Fund Summary

Category	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Projected	FY 2025/26 Budgeted	FY 2026/27 Proposed	FY 2026/27 Approved	FY 2026/27 Adopted
Beginning Fund Balance	**$6,058,184**	**$7,362,904**	**$8,228,793**	**$8,228,793**	**$7,986,266**	**$7,986,266**	**$7,986,266**
Revenues							
Property Taxes	$10,322,295	$13,348,777	$13,896,718	$13,763,000	$14,478,500	$14,478,500	$14,478,500
Charges for Services	$4,657,804	$4,625,897	$5,035,208	$4,965,087	$4,977,125	$4,977,125	$4,977,125
Investment Earnings	$419,897	$487,712	$458,204	$300,000	$390,000	$390,000	$390,000
Grants and Contributions	$11,221	$97,608	$34,278	-	-	-	-
Miscellaneous	$100,978	$190,853	$207,829	$30,000	$80,000	$80,000	$80,000
Beginning Fund Balance	$6,058,184	$7,362,904	$8,228,793	$8,228,793	$7,986,266	$7,986,266	$7,986,266
Total Revenues	**$21,570,379**	**$26,113,752**	**$27,861,030**	**$27,286,880**	**$27,911,891**	**$27,911,891**	**$27,911,891**
Expenditures							
Interfund Transfers Out	$212,214	$1,051,593	$1,646,086	$1,658,195	$1,174,369	$1,174,369	$1,174,369
Personnel Services	$11,136,136	$13,893,319	$14,933,429	$15,492,255	$16,368,016	$16,368,016	$16,368,016
Materials & Services	$2,217,095	$2,414,557	$2,520,749	$2,792,104	$2,829,509	$2,829,509	$2,829,509
Debt Service	$642,031	$525,490	$774,500	$774,500	$728,100	$728,100	$728,100
Contingency	-	-	-	$6,569,826	$6,811,897	$6,811,897	$6,811,897
Total Expenditures	**$14,207,475**	**$17,884,958**	**$19,874,764**	**$27,286,880**	**$27,911,891**	**$27,911,891**	**$27,911,891**
Total Revenues Less Expenditures	**$7,362,904**	**$8,228,793**	**$7,986,266**	-	-	-	-
Ending Fund Balance	**$13,421,088**	**$15,591,697**	**$16,215,059**	**$8,228,793**	**$7,986,266**	**$7,986,266**	**$7,986,266**

Revenues by Object

Overview & Highlights

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

Property Taxes

The FY 2026/27 budget is projecting a 5.0% increase in total Assessed Valuation (AV) from the previous fiscal year, with a 95.5% collection rate. Permanent rate property tax revenues are expected to be at $10,223,500, including collections from prior years and interest. Additionally, the District expects to receive $4,255,000 from the third year of its local operating levy.

Ambulance Billings

Ambulance billing revenues have continued to increase. Therefore, the FY 2026/27 budget is projecting that revenues will grow at 2.75% to $3,392,100, net of refunds.

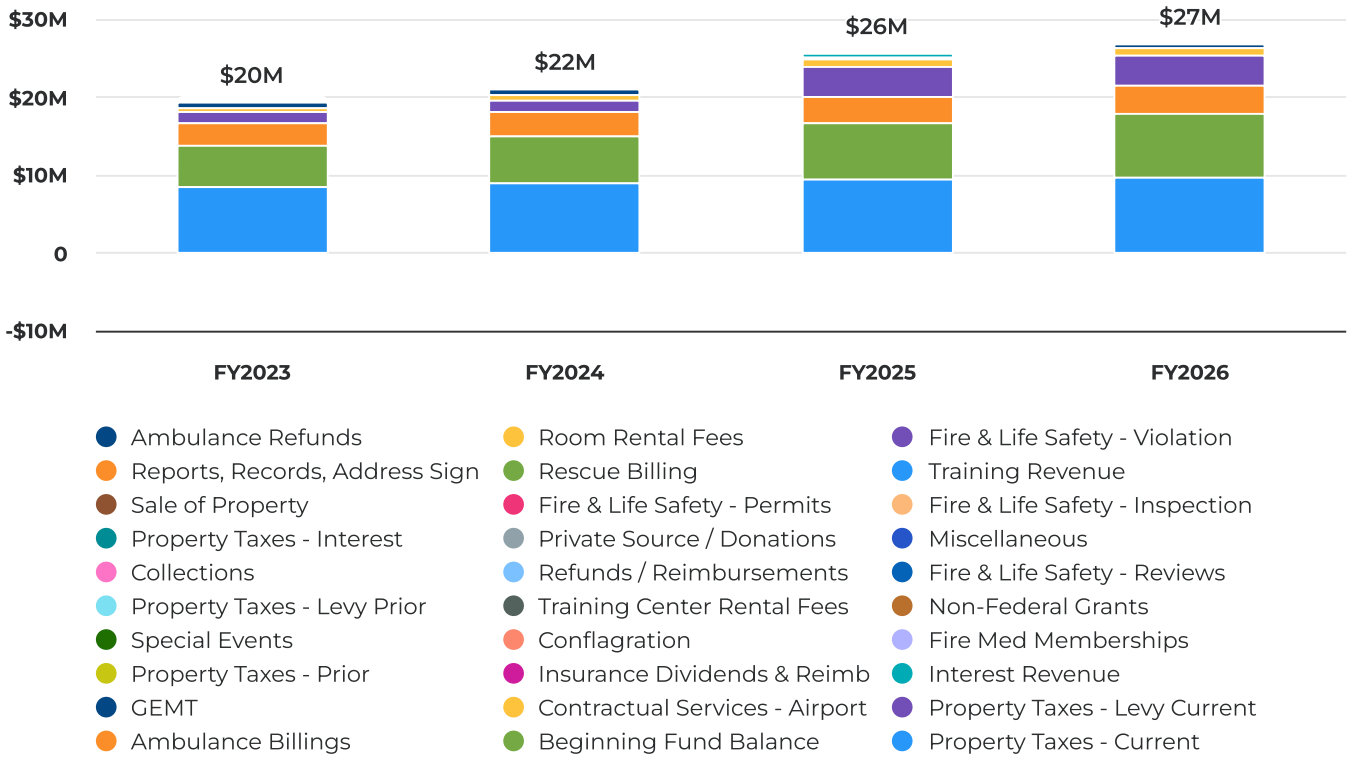
Contractual Services – City of Redmond Airport

The District estimates that contractual service revenues for staffing the airport fire station will be $933,205.

GEMT (FFS & CCO)

The District is conservatively estimating total GEMT revenues at $525,000 with $100,000 from FFS and $425,000 from CCO.

Historical Revenue by Object



Revenues by Object

Category	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Projected	FY 2025/26 Budgeted	FY 2026/27 Proposed	FY 2026/27 Approved	FY 2026/27 Adopted
Property Taxes - Current	$8,892,214	$9,319,318	$9,717,842	$9,653,000	$10,151,000	$10,151,000	$10,151,000
Property Taxes - Prior	$68,129	$91,182	$89,613	$62,500	$67,500	$67,500	$67,500
Property Taxes - Interest	$4,267	$6,914	$8,976	$2,500	$5,000	$5,000	$5,000
Property Taxes - Levy Current	$1,348,384	$3,916,461	$4,059,567	$4,037,000	$4,247,000	$4,247,000	$4,247,000
Property Taxes - Levy Prior	$9,302	$14,902	$20,720	$8,000	$8,000	$8,000	$8,000
Ambulance Billings	$3,211,007	$3,302,859	$3,315,946	$3,459,400	$3,407,100	$3,407,100	$3,407,100
Rescue Billing	$2,107	$1,943	$785	-	-	-	-
GEMT	$614,875	$385,706	$539,278	$525,000	$525,000	$525,000	$525,000
Fire Med Memberships	$40,964	$33,890	$29,095	$20,000	$20,000	$20,000	$20,000
Special Events	$45,913	$34,084	$44,096	$25,000	$35,000	$35,000	$35,000
Ambulance Refunds	-$30,137	-$13,895	-$13,911	-$15,000	-$15,000	-$15,000	-$15,000
Interest Revenue	$419,897	$487,712	$458,204	$300,000	$390,000	$390,000	$390,000
Conflagration	$28,048	-	$166,194	$25,000	$25,000	$25,000	$25,000
Training Revenue	$5,600	-	-	-	-	-	-
Contractual Services - Airport	$722,129	$820,708	$884,984	$884,887	$933,205	$933,205	$933,205
Training Center Rental Fees	-	$16,800	$17,304	$16,800	$17,820	$17,820	$17,820
Fire & Life Safety - Training	-	-	$426	-	-	-	-
Fire & Life Safety - Inspection	$2,945	$3,600	$10,260	$2,500	$2,500	$2,500	$2,500
Fire & Life Safety - Permits	$775	$3,800	$3,630	$2,000	$2,000	$2,000	$2,000
Fire & Life Safety - Reviews	$550	$24,700	$26,502	$15,000	$20,000	$20,000	$20,000
Fire & Life Safety - Violation	-	$2,640	$4,020	$1,000	$1,000	$1,000	$1,000
Reports, Records, Address Sign	$993	$1,498	$1,704	$500	$500	$500	$500
Collections	$12,035	$7,515	$4,845	$3,000	$3,000	$3,000	$3,000
Refunds / Reimbursements	$21,161	$6,600	-	$5,000	-	-	-
Insurance Dividends & Reimb	$77,416	$155,707	$172,568	$25,000	$75,000	$75,000	$75,000
Non-Federal Grants	$9,000	$75,512	$13,208	-	-	-	-
Private Source / Donations	$2,221	$22,096	$21,070	-	-	-	-
Sale of Property	$1,330	$4,164	$23,698	-	-	-	-
Room Rental Fees	-	$50	$50	-	-	-	-
Miscellaneous	$1,071	$24,383	$11,563	-	$5,000	$5,000	$5,000
Beginning Fund Balance	$6,058,184	$7,362,904	$8,228,793	$8,228,793	$7,986,266	$7,986,266	$7,986,266

Category	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Projected	FY 2025/26 Budgeted	FY 2026/27 Proposed	FY 2026/27 Approved	FY 2026/27 Adopted
Total Revenues	**$21,570,379**	**$26,113,752**	**$27,861,030**	**$27,286,880**	**$27,911,891**	**$27,911,891**	**$27,911,891**

General Fund - Cost Centers

General Fund - Administration

Overview & Highlights

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

Personnel Services

There are 6.0 employees funded in this cost center including their salaries and benefits. Personnel costs are anticipated to increase slightly from the prior year's budget of $1,137,396 to $1,196,999, mostly due to regular wage increases and associated benefits.

Materials & Services

Materials and services for this cost center are anticipated to increase from the prior year and total $442,250. With the exception of the items mentioned below, all other costs are expected to remain relatively stable. Items to note are:

- Consulting – Increased from $89,500 to $105,250, mostly due to $25,000 for a Standard of Cover plan.
- IT Software/Maintenance – Decreased to a budgeted $73,350 to better align with prior year actual costs.
- Insurance – Per estimates from the District's insurance agent, insurance premiums for general liability insurance are expected to be $78,000, an increase of 20% from the prior year actual costs.
- Wellness / Fitness – Budget decreased to $10,300 as majority of costs are coded directly to other programs.

General Fund - Fire & Rescue Operations

Overview & Highlights

The Fire & Rescue Operations cost center is managed by the deputy fire chief. It contains the necessary line items to support all aspects of fire and rescue services except for training costs. This cost center includes personnel services and materials & services. Personnel services were discussed in the budget overview. The total budget is consistent with the prior year.

Personnel Services

There are currently 59.0 employees funded in this cost center including their salary and benefits. There is one deputy fire chief, three battalion chiefs, ten captains, sixteen engineers, and 29 firefighters. All full-time employees in this cost center are also paramedics. This is consistent staffing with the prior year with the exception of the new firefighter positions that were hired during the prior fiscal year.

The total Personnel Services budget is increasing from $12,499,141 in FY 2025/26 to $13,060,817 in FY 2026/27. Items to note are:

- The budget includes scheduled step increases along with cost of living adjustments of 4% effective July 1, 2026.
- The budget includes a full twelve months of wages and benefits for the new FTEs hired in FY 2025/26.
- Medical insurance is expected to increase from $1,124,361 to $1,282,697 due to the addition of staff as well as more employees selecting full family coverage plans.

Materials & Services

Total expenditures for materials and services for this cost center are anticipated to decrease slightly from the prior year budget of $451,255 to $427,905. Items to note are:

- Uniforms - Decreased from the prior budget of $60,000 to $45,000 as the prior year budget included additional unform costs to outfit the newly hired staff and class A uniforms.
- Personal Protective Equipment (PPE) – Decreased from $130,000 to $80,000 as the catchup of older turnouts have been replaced with new turnouts reducing the need for additional funds.
- Consulting – Expenditures increase from $10,000 to $17,500 which includes funds for leadership training.
- ARFF – Budgeting kept at $40,000 for costs associated with travel and training. Additionally, $15,000 is budgeted for overtime for training, but that resides within the personnel section. These costs are reimbursed by the City of Redmond through the ARFF contract.
- Wellness/Fitness – Budget of $70,000 includes annual physicals, hearing tests, and physical assessments.

General Fund - Fire & Rescue Training

Overview & Highlights

The Fire & Rescue Training cost center is managed by the Division Chief of Training. It contains the necessary line items to support training for fire and rescue services. This cost center includes personnel services and materials & services. Personnel services were discussed in the budget overview.

Personnel Services

There are2.0 employees funded in this cost center including their salary and benefits, plus the wages for overtime incurred for training. The total costs have increased significantly from the prior year due to the hiring of a Division Chief of Training. The overtime could be to send staff to required training or operate an on-site academy for any new hires.

Materials & Services

Total expenditures for materials and services for this cost center are anticipated to increase from the prior year budget of $292,615 to $527,412. Items to note are:

- Fire Training & Travel – Increasing slightly to $55,000 to align with past expenditures and allow for increased costs of training.
- Lease – Property/Equipment – Budget continues to include the lease paid to the City of Redmond for use of property which is used as the District's training center. The lease payments will be offset with payments made under an Intergovernmental Agreement with the State of Oregon Department of Public Safety Standards and Training to share the costs of the Training Center.

General Fund - EMS Operations

Overview & Highlights

The Emergency Medical Services (EMS) Operations cost center is predominantly managed by the Deputy Fire Chief for operations while the Division Chief of Training supervises the EMS training elements. It contains the necessary line items to support all aspects of EMS service delivery. This cost center includes personnel services and materials & services. Costs are consistent with the prior year's projections and budget.

Personnel Services

There are 7.0 employees funded in this cost center including their salary and benefits. There is one captain, one paramedic, and five EMTs. Items to note are:

- The budget includes scheduled step increases along with cost of living adjustments of 4% effective July 1, 2026.

- Overtime is reduced slightly from $246,523 to $234,865 to better align with actual costs incurred.

Materials & Services

Materials and services for this cost center are anticipated to increase from the prior year. Items to note are:

- Medical Supplies /Equipment – Increasing budget to $235,000 to account for rising costs.
- GEMT Fee & Match – Budgeted $173,250 for the required approximately 30-35% State fee assessed for participation in the GEMT program.
- External Equipment Maintenance – Budget of $28,000 includes preventative maintenance contracts on LifePaks, Lucas, autoloaders and gurneys. These are ongoing costs that extend the life and operability of these critical medical devices. Cost has reduced from the prior year due to the maintenance contracts on the newly purchased devices being less costly than on the older models.
- EMS Licenses – Increasing from $2,500 to $12,500 as staff medic license renewals are on a two-year cycle; therefore, every other budget year will see a larger amount. Ambulance licenses are annual.

General Fund - Fire & Life Safety Operations

Overview & Highlights

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

Personnel Services

There are 2.0 employees funded in this cost center. Personnel costs are anticipated to increase slightly from the prior year's budget of $408,541 to $434,180, mostly due to regular wage increases and associated benefits.

Materials & Services

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

- Training & Travel – The budget includes $8,500 for training to maintain both employees' required training and cover additional certification costs.
- Public Education – Maintaining outreach efforts at anticipated costs of $5,800, which is an increase from the prior year.

General Fund - Facilities, Vehicles & Equipment

Overview & Highlights

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

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

Materials & Services

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

- Contract Services – Increasing from $57,388 to $77,500 to account for increasing monitoring costs of the station alerting system that was installed in FY 2025/26.
- IT Software/Maintenance – The District contracts with DC911 for the maintenance of mobile devices, modems, software and radios. Additionally, the District has been investing in additional IT software programs and security. Therefore, the budget is anticipated to increase from $48,500 to $68,200.
- IT Hardware & Supplies – The District expects a decrease in IT hardware costs in this cost center but increases in other cost centers which keeps total IT hardware costs approximately neutral from the prior year.
- Insurance – Per estimates from the District's insurance agent, insurance premiums for property insurance are expected to be $89,000, an increase of 15% from the prior year actual costs.
- Facility Maintenance – As facilities age, additional maintenance is required, therefore the District has budgeted $70,000 to cover potential repairs.
- Fuel – Expecting ongoing high costs for fuel prices. When combined with the existing call volume, the District is budgeting a fuel budget of $125,000.
- Vehicle Maintenance – Contracted – Increasing from a prior year actual of $395,387 to an estimated $435,000. This line item accounts for the contract between the District and the City of Redmond for the use of their City vehicle maintenance shop. Like the District, the City continues to experience rising costs of personnel and materials which increases their rates assessed.
- External Vehicle Maintenance – The District experienced unusually high actual costs in FY 2025/26 due to multiple vehicle accidents which are not anticipated to occur with a similar frequency in the current budget year. Therefore, the District has reduced the budget from $80,000 to $60,000.

General Fund - Non-Departmental

Overview & Highlights

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

Items to note are:

- Debt Service includes principal and interest payments on existing debt; one new loan is budgeted for FY 2026/27. Debt service schedules can be found in the Debt Services Overview later in the document.
- Transfers Out are from the General Fund to support the Capital Projects Fund.
- Contingencies and Reserves are funded based upon the Board reserve policy described in the District Policies & Plans section.

Debt Service

Debt Service includes repayment of principal and interest on bonds, loans and other financing agreements. Total debt service will decrease slightly from the prior year due to the maturity and payoff of one fire engine loan in FY 2025/26. However, this decrease was partially offset by the issuance of a new loan for the purchase of cardiac monitors.

Debt service is split between principal and interest on two types of financing: full faith and credit bonds and general equipment loans. The two full faith and credit bonds are on the Terrebonne Station and the Main Station, while the loans are for three engines and cardiac monitors. Additional insurance on Debt Service can be found in the Debt Services Overview section.

Transfers

Transfers are inter-fund and are treated as an expenditure in the giving fund and a revenue in the receiving fund. The most common transfer is from the General Fund to the Capital Projects Fund. The FY 2026/27 budget includes a transfer of $1,174,369 from the General Fund to the Capital Projects Fund to fund future reserves and current expenditures.

Contingency

Contingencies are monies set aside for unforeseen expenditures and will revert to fund balance if not used. The Board reserve policy targets a working capital (operating) contingency equal to 120 days of operations to fund cash needs. The District's number one funding source is its tax revenue which is not received until early November. Because of

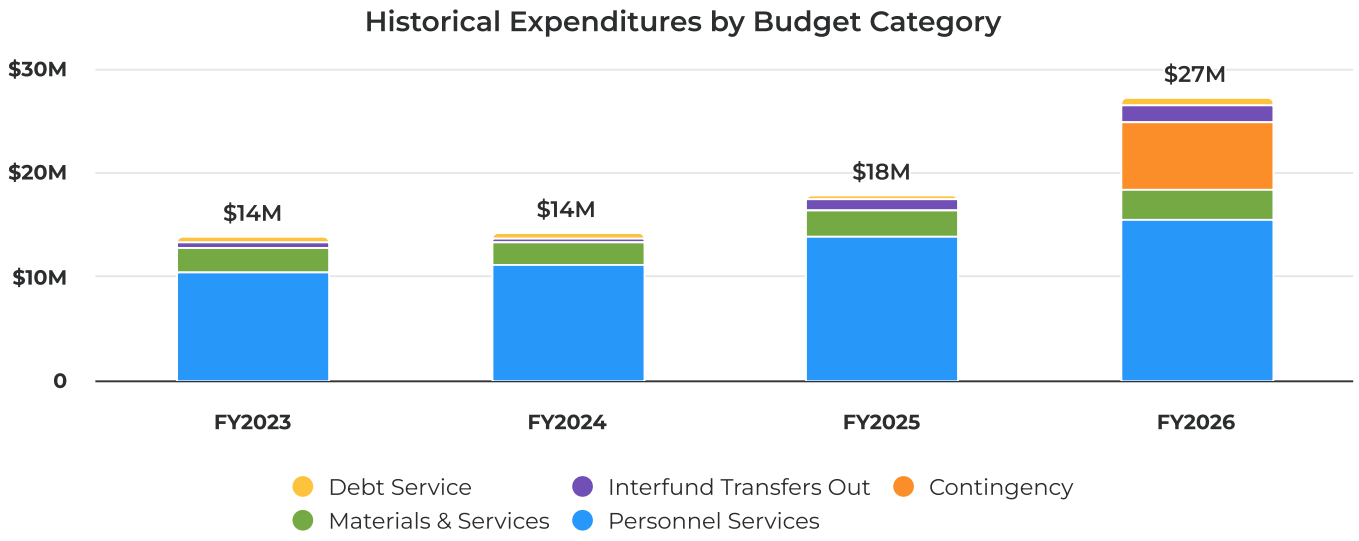
this, there are nearly five months of expenditures that the District must fund with existing monies or by using a tax anticipation note, which in turn increases expenditures as the note pays interest at current rates. Fully funding the contingency enhances the District's financial stability and provides a buffer against unforeseen emergencies.

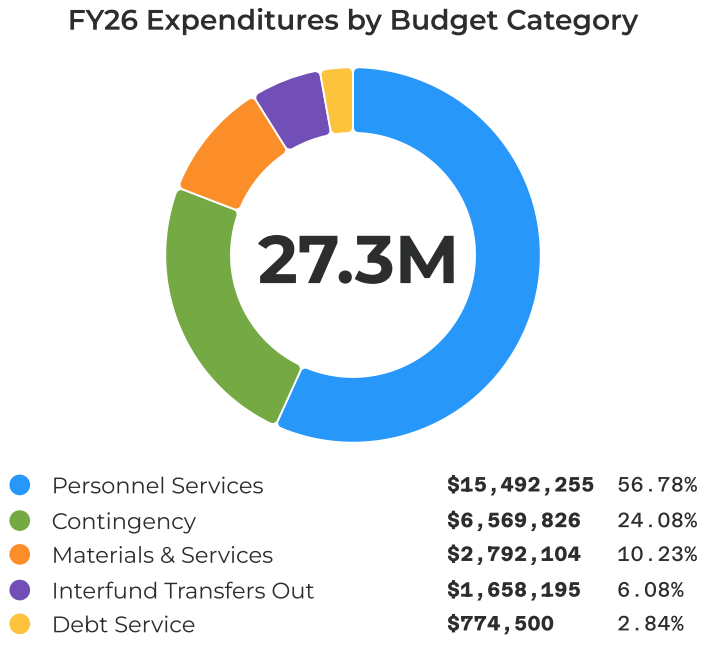
The working capital contingency has been increased since FY 2018/19 to meet the 120 days of operations as set in the Board policy. The District is proud of the efforts to comply with policy and best practices. Additionally, while property taxes are received in the fall, ambulance revenue collections are nearing $200,000 per month which provides consistent cash flow to the District throughout the year. The amount of working capital contingency budgeted in FY 2026/27 is $6,811,897, or 126 days, which meets Board policy.

Reserves

Reserves represent fund balances that are not planned to be spent during the current fiscal year and will be carried over to a future fiscal year. The General Fund does not currently carry any reserves.

Expenditures by Budget Category



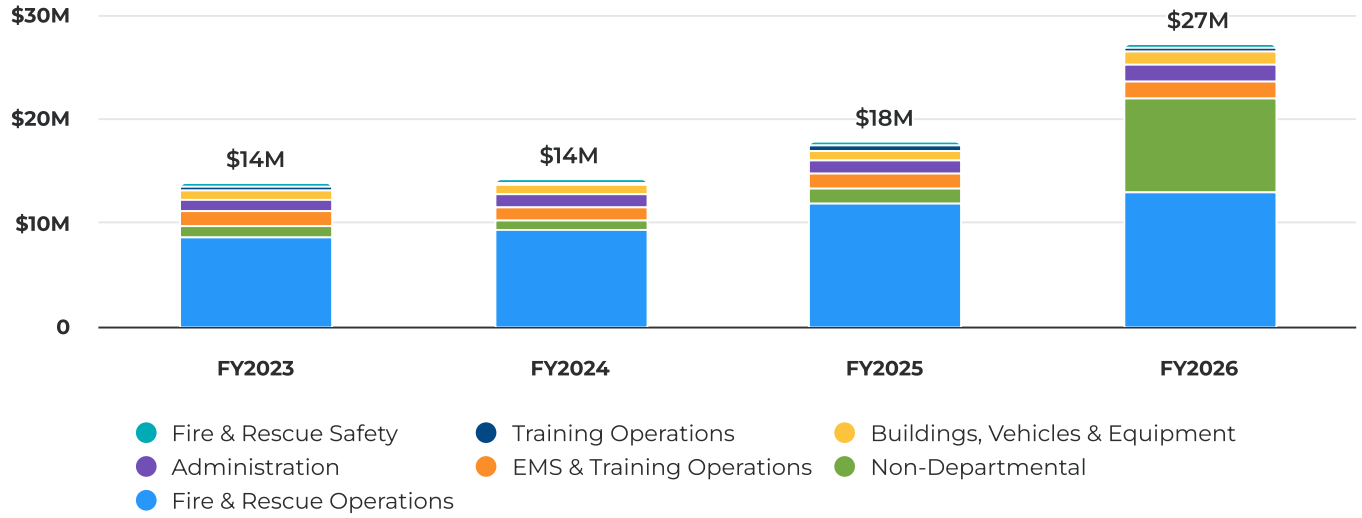


Expenditures by Budget Category

Category	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Projected	FY 2025/26 Budgeted	FY 2026/27 Proposed	FY 2026/27 Approved	FY 2026/27 Adopted
Interfund Transfers Out	$212,214	$1,051,593	$1,646,086	$1,658,195	$1,174,369	$1,174,369	$1,174,369
Personnel Services	$11,136,136	$13,893,319	$14,933,429	$15,492,255	$16,368,016	$16,368,016	$16,368,016
Materials & Services	$2,217,095	$2,414,557	$2,520,749	$2,792,104	$2,829,509	$2,829,509	$2,829,509
Debt Service	$642,031	$525,490	$774,500	$774,500	$728,100	$728,100	$728,100
Contingency	-	-	-	$6,569,826	$6,811,897	$6,811,897	$6,811,897
Total Expenditures	**$14,207,475**	**$17,884,958**	**$19,874,764**	**$27,286,880**	**$27,911,891**	**$27,911,891**	**$27,911,891**

Expenditures by Division

Historical Expenditures by Division



FY26 Expenditures by Division



Fire & Rescue Operations	**$12,950,396**	47.46%
Non-Departmental	**$9,002,521**	32.99%
EMS & Training Operations	**$1,697,112**	6.22%
Administration	**$1,584,792**	5.81%
Buildings, Vehicles & Equipment	**$1,169,888**	4.29%
Training Operations	**$441,730**	1.62%
Fire & Rescue Safety	**$440,441**	1.61%

Expenditures by Division

Category	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Projected	FY 2025/26 Budgeted	FY 2026/27 Proposed	FY 2026/27 Approved	FY 2026/27 Adopted
EMS & Training Operations	$1,284,118	$1,450,032	$1,525,327	$1,697,112	$1,701,597	$1,701,597	$1,701,597
Personnel Services							
Regular Pay	$334,379	$398,990	$404,722	$415,716	$424,755	$424,755	$424,755
Overtime - EMS	$148,304	$206,520	$189,667	$246,523	$234,865	$234,865	$234,865
Wellness Bonus	$1,990	$3,666	$4,200	$4,200	$4,200	$4,200	$4,200
Vacation Buy Back	-	$2,054	$1,090	$7,000	$7,000	$7,000	$7,000
Special Pay (Assignment, FTO)	$988	$2,268	-	-	-	-	-
Employer Social Security	$29,796	$37,712	$36,476	$41,752	$41,590	$41,590	$41,590
Employer Medicare	$6,968	$8,820	$8,531	$9,763	$9,729	$9,729	$9,729
OR Workers Benefit Fund Tax	$240	$186	$172	$224	$224	$224	$224
Paid Leave Oregon	$1,909	$2,910	$4,505	$4,514	$8,656	$8,656	$8,656
Employer PERS	$119,418	$151,975	$177,397	$202,770	$202,290	$202,290	$202,290
Medical Insurance	$98,303	$136,113	$145,503	$143,329	$138,683	$138,683	$138,683
Employer Deferred Comp	-	$4,164	$4,102	$8,208	$8,460	$8,460	$8,460
Life Insurance	$132	$553	$646	$182	$462	$462	$462
Long Term Disability	$1,532	$1,767	$2,492	$1,918	$3,024	$3,024	$3,024
Accidental D&D	$596	$803	$713	$439	$250	$250	$250
Workers Comp	$23,413	$29,368	$27,997	$28,000	$27,000	$27,000	$27,000
FSA	$168	$175	$58	$164	$75	$75	$75
EAP	-	-	-	$140	-	-	-
PEHP	$10,230	$9,900	$9,463	$9,240	$9,240	$9,240	$9,240
VEBA	$23,625	$28,500	$26,250	$29,500	$28,000	$28,000	$28,000
Air & Ground Transport Mbrshp	$805	$125	-	$875	-	-	-
Exposure Reporting System	$105	$735	$133	$105	$105	$105	$105
Total Personnel Services	$802,901	$1,027,302	$1,044,117	$1,154,562	$1,148,608	$1,148,608	$1,148,608
Materials & Services							
Uniforms	$3,646	$3,963	$4,950	$5,000	$5,000	$5,000	$5,000
Office Supplies	$83	-	-	$200	$200	$200	$200
Safety Supplies	$39	-	-	$500	$500	$500	$500
Operating Supplies	$1,300	$293	$66	$750	$750	$750	$750
Medical Supplies	$163,877	$162,236	$212,589	$215,000	$235,000	$235,000	$235,000
Taxi Vouchers	$30	$10	$13	$100	$100	$100	$100
Postage	$15	$84	$59	$300	$300	$300	$300
Contract Services	$15,716	$25,532	$22,590	$20,100	$19,720	$19,720	$19,720
IT Software/Maintenance	$10,161	$17,894	$29,050	$25,000	$32,219	$32,219	$32,219
Unemployment Benefit Pmts	$5,398	-	-	-	-	-	-
GEMT Fee & Match	$215,804	$135,059	$177,962	$173,250	$173,250	$173,250	$173,250
IT Hardware & Supplies	$540	$1,107	$75	$3,000	$3,000	$3,000	$3,000
Legal	$621	$2,067	-	$5,000	$5,000	$5,000	$5,000
Advertising/Promotion	$405	$731	$506	$1,000	$1,000	$1,000	$1,000
Collection Fees	$246	-	-	$250	$250	$250	$250
EMS Training & Travel	$9,405	$4,944	$6,818	$17,350	$12,350	$12,350	$12,350
EMS Training Materials	$250	$3,003	$1,092	$3,000	$3,000	$3,000	$3,000
Subscrip, Memberships, Dues	$650	$200	$310	$1,300	$500	$500	$500
Minor Medical Equip	$5,360	$18,158	$4,117	$15,000	$10,000	$10,000	$10,000
Meetings/Meals	$813	$294	$827	$1,600	$1,000	$1,000	$1,000
Equipment Maintenance	$40,126	$25,842	$10,317	$44,000	$28,000	$28,000	$28,000
Wellness / Fitness Equipment	$4,574	$9,866	$9,109	$8,000	$9,000	$9,000	$9,000
Licenses & Permits	$2,157	$11,007	$560	$2,500	$12,500	$12,500	$12,500
Employee / Volunteer Recogn	-	$440	$200	$350	$350	$350	$350
Total Materials & Services	$481,217	$422,731	$481,210	$542,550	$552,989	$552,989	$552,989

Category	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Projected	FY 2025/26 Budgeted	FY 2026/27 Proposed	FY 2026/27 Approved	FY 2026/27 Adopted
Fire & Rescue Operations	$9,367,155	$11,754,255	$12,579,100	$12,950,396	$13,488,722	$13,488,722	$13,488,722
Personnel Services							
Regular Pay	$4,641,748	$5,523,522	$5,847,408	$6,194,095	$6,413,949	$6,413,949	$6,413,949
Overtime	$738,873	$992,423	$935,553	$790,000	$800,000	$800,000	$800,000
Conflagration Wages	$9,033	$45,354	$2,360	$25,000	$25,000	$25,000	$25,000
Wellness Bonus	$7,460	$32,953	$34,200	$34,200	$35,400	$35,400	$35,400
Vacation Buy Back	$36,802	$67,865	$79,486	$103,000	$115,000	$115,000	$115,000
Special Purpose Wages	-	$70,000	-	$5,000	$5,000	$5,000	$5,000
FLSA	$37,611	$39,885	$48,769	$44,800	$44,800	$44,800	$44,800
Acting in Capacity	$10,257	$22,454	$21,106	$28,560	$28,560	$28,560	$28,560
Special Pay (Assignment, FTO)	$2,917	$13,400	$11,833	$15,400	$15,400	$15,400	$15,400
Employer Social Security	$336,911	$418,680	$428,603	$448,881	$463,956	$463,956	$463,956
Employer Medicare	$78,797	$97,917	$100,533	$104,980	$108,503	$108,503	$108,503
OR Workers Benefit Fund Tax	$1,777	$1,190	$1,182	$1,856	$1,920	$1,920	$1,920
Paid Leave Oregon	$21,587	$33,844	$48,665	$48,516	$96,539	$96,539	$96,539
Employer PERS	$1,718,067	$2,113,569	$2,458,543	$2,557,598	$2,622,225	$2,622,225	$2,622,225
Medical Insurance	$902,541	$1,016,355	$1,167,906	$1,124,361	$1,282,697	$1,282,697	$1,282,697
Employer Deferred Comp	$25,300	$117,477	$120,435	$131,871	$137,943	$137,943	$137,943
Life Insurance	$1,120	$3,659	$5,607	$1,482	$3,894	$3,894	$3,894
Long Term Disability	$11,620	$16,991	$27,488	$15,618	$25,488	$25,488	$25,488
Accidental D&D	$3,001	$4,447	$5,961	$3,616	$2,033	$2,033	$2,033
Workers Comp	$219,473	$363,281	$512,909	$522,000	$534,000	$534,000	$534,000
FSA	$1,170	$873	$683	$962	$750	$750	$750
EAP	-	-	-	$1,140	-	-	-
PEHP	$67,430	$70,620	$64,548	$75,240	$76,890	$76,890	$76,890
VEBA	$171,002	$196,415	$205,098	$213,000	$220,000	$220,000	$220,000
Air & Ground Transport Mbrshp	$5,585	-	-	$7,125	-	-	-
Exposure Reporting System	$750	$120	$1,080	$840	$870	$870	$870
Total Personnel Services	$9,050,832	$11,263,293	$12,129,956	$12,499,141	$13,060,817	$13,060,817	$13,060,817
Materials & Services							
Uniforms	$44,873	$75,746	$64,730	$60,000	$45,000	$45,000	$45,000
Office Supplies	$42	-	$11	$500	$100	$100	$100
Operating Supplies	$3,388	$1,047	$88	$2,000	$100	$100	$100
Personal Protective Equipment	$79,020	$131,334	$122,569	$130,000	$80,000	$80,000	$80,000
Postage	-	$286	$1,224	$500	$1,500	$1,500	$1,500
Consulting	-	$10,102	$8,630	$10,000	$17,500	$17,500	$17,500
Contract Services	$5,558	$11,594	$7,878	$4,300	$7,000	$7,000	$7,000
IT Software/Maintenance	$22,966	$28,396	$26,848	$30,155	$30,155	$30,155	$30,155
IT Hardware & Supplies	-	$3,858	-	$5,000	$5,000	$5,000	$5,000
Legal	$9,829	$12,228	-	$10,000	$10,000	$10,000	$10,000
Advertising/Promotion	-	$655	$719	$1,500	$1,500	$1,500	$1,500
Subscrip, Memberships, Dues	$519	$958	$1,731	$2,000	$2,250	$2,250	$2,250
Hose and Ladders	$38,882	$52,001	$38,896	$33,000	$36,000	$36,000	$36,000
Minor Medical Equip	$23,484	$63,449	$32,264	$35,000	$45,000	$45,000	$45,000
ARFF	$29,002	$18,879	$41,684	$40,000	$40,000	$40,000	$40,000
Firefighting Foam / Extinguish	$8,895	$8,696	$13,033	$10,000	$15,000	$15,000	$15,000
Meetings/Meals	$1,394	$6,463	$4,267	$2,500	$4,000	$4,000	$4,000
Equipment Maintenance	$5,033	$2,318	$4,914	$7,000	$5,000	$5,000	$5,000
Wildland Supplies	$10,134	$14,709	$7,997	$15,000	$10,000	$10,000	$10,000
Wellness / Fitness Equipment	$33,251	$48,123	$71,454	$50,000	$70,000	$70,000	$70,000
Licenses & Permits	-	$119	-	-	-	-	-
Employee / Volunteer Recogn	$52	-	$207	$2,800	$2,800	$2,800	$2,800

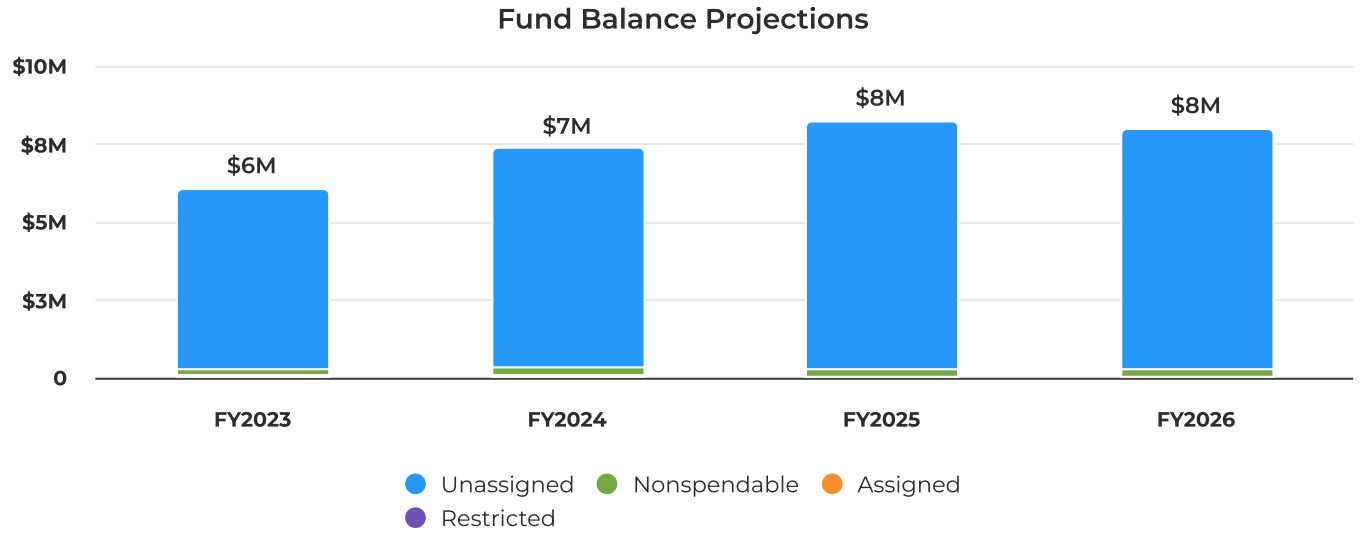
Category	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Projected	FY 2025/26 Budgeted	FY 2026/27 Proposed	FY 2026/27 Approved	FY 2026/27 Adopted
Total Materials & Services	$316,323	$490,962	$449,144	$451,255	$427,905	$427,905	$427,905
Administration	$1,206,749	$1,251,309	$1,382,007	$1,584,792	$1,639,249	$1,639,249	$1,639,249
Personnel Services							
Regular Pay	$519,090	$586,909	$621,092	$660,673	$702,297	$702,297	$702,297
Regular Pay - Board	$3,000	$3,000	$2,779	$3,000	$3,000	$3,000	$3,000
Overtime	-	$125	-	-	-	-	-
Wellness Bonus	-	-	$3,600	$3,600	$3,600	$3,600	$3,600
Vacation Buy Back	$4,017	$12,411	$15,000	$30,000	$20,000	$20,000	$20,000
Special Pay (Assignment, FTO)	$3,000	-	-	-	-	-	-
Employer Social Security	$32,155	$37,074	$38,197	$43,231	$45,192	$45,192	$45,192
Employer Medicare	$7,520	$8,642	$9,162	$10,111	$10,570	$10,570	$10,570
OR Workers Benefit Fund Tax	$88	$76	$81	$170	$170	$170	$170
Paid Leave Oregon	$1,905	$3,021	$8,990	$4,672	$9,404	$9,404	$9,404
Employer PERS	$119,353	$145,756	$182,966	$212,003	$221,585	$221,585	$221,585
Medical Insurance	$77,438	$86,358	$106,981	$114,655	$124,500	$124,500	$124,500
Employer Deferred Comp	$6,313	$17,841	$24,869	$17,506	$18,598	$18,598	$18,598
Life Insurance	$86	$320	$475	$156	$396	$396	$396
Long Term Disability	$1,156	$1,839	$2,367	$1,644	$2,592	$2,592	$2,592
Accidental D&D	$416	$561	$871	$374	$200	$200	$200
Workers Comp	-$374	$2,028	$1,958	$2,000	$2,000	$2,000	$2,000
FSA	$241	$218	$236	$236	$225	$225	$225
EAP	-	$124	-	$120	-	-	-
PEHP	$6,820	$7,040	$6,600	$7,920	$7,920	$7,920	$7,920
VEBA	$18,084	$21,333	$22,400	$24,000	$24,000	$24,000	$24,000
Air & Ground Transport Mbrshp	$460	$625	$789	$1,325	$750	$750	$750
Total Personnel Services	$800,768	$935,300	$1,049,413	$1,137,396	$1,196,999	$1,196,999	$1,196,999
Materials & Services							
Uniforms	$1,924	$537	$1,215	$5,000	$3,000	$3,000	$3,000
Office Supplies	$5,126	$6,791	$8,310	$8,000	$10,000	$10,000	$10,000
Postage	$3,190	$4,300	$3,776	$5,000	$5,000	$5,000	$5,000
Printing	$914	$751	$740	$1,500	$1,500	$1,500	$1,500
Election Expenses	$74,096	$10,014	$7,500	$7,500	$7,500	$7,500	$7,500
Directors	$5,465	$3,500	$3,561	$6,500	$6,500	$6,500	$6,500
Consulting	$142,608	$79,121	$73,715	$89,500	$105,250	$105,250	$105,250
Contract Services	$23,989	$21,108	$21,058	$20,100	$16,500	$16,500	$16,500
IT Software/Maintenance	$31,329	$48,824	$58,266	$91,000	$73,350	$73,350	$73,350
IT Hardware & Supplies	$1,249	$180	-	$5,000	$5,000	$5,000	$5,000
Addressing	$199	$243	$134	$500	$500	$500	$500
Audit	$16,695	$20,450	$21,000	$21,000	$23,000	$23,000	$23,000
Legal	$10,690	$5,979	$13,698	$13,000	$13,000	$13,000	$13,000
Insurance	$39,036	$44,684	$60,196	$53,500	$78,000	$78,000	$78,000
Advertising/Promotion	$3,320	$3,938	$3,531	$4,000	$4,000	$4,000	$4,000
Bank & Credit Card Fees	$15,806	$18,836	$20,487	$20,000	$21,000	$21,000	$21,000
Admin Training & Travel	$6,870	$13,596	$3,180	$23,000	$20,000	$20,000	$20,000
Peer Support Training	-	-	-	$10,000	$10,000	$10,000	$10,000
Subscrip, Memberships, Dues	$6,985	$10,262	$12,254	$11,500	$13,350	$13,350	$13,350
Minor Medical Equip	$265	$4	$273	$500	$500	$500	$500
Meetings/Meals	$3,887	$2,414	$3,862	$2,000	$2,000	$2,000	$2,000
Wellness / Fitness Equipment	$9	$7,889	$4,000	$22,500	$5,000	$5,000	$5,000
Employee / Volunteer Recogn	$6,009	$5,910	$5,795	$20,300	$10,300	$10,300	$10,300
Equipment Rental / Maint	$5,212	$4,889	$5,680	$5,500	$7,000	$7,000	$7,000
Miscellaneous	$1,108	$1,790	$363	$996	$1,000	$1,000	$1,000
Total Materials & Services	$405,981	$316,009	$332,594	$447,396	$442,250	$442,250	$442,250
Fire & Rescue Safety	$310,800	$458,337	$420,284	$440,441	$471,780	$471,780	$471,780

Category	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Projected	FY 2025/26 Budgeted	FY 2026/27 Proposed	FY 2026/27 Approved	FY 2026/27 Adopted
Personnel Services							
Regular Pay	$173,546	$221,555	$228,714	$235,133	$247,548	$247,548	$247,548
Overtime	-	$5	$42	$1,500	$1,500	$1,500	$1,500
Wellness Bonus	$189	$691	$1,200	$1,200	$1,200	$1,200	$1,200
Employer Social Security	$10,664	$13,641	$14,042	$14,745	$15,516	$15,516	$15,516
Employer Medicare	$2,494	$3,190	$3,284	$3,448	$3,628	$3,628	$3,628
OR Workers Benefit Fund Tax	$34	$36	$33	$46	$46	$46	$46
Paid Leave Oregon	$684	$1,102	$1,726	$1,594	$3,228	$3,228	$3,228
Employer PERS	$52,299	$64,725	$78,480	$81,506	$85,760	$85,760	$85,760
Medical Insurance	$31,322	$42,093	$47,905	$52,418	$56,914	$56,914	$56,914
Employer Deferred Comp	-	$3,038	$5,123	$4,212	$6,108	$6,108	$6,108
Life Insurance	$35	$132	$203	$52	$132	$132	$132
Long Term Disability	$353	$739	$1,080	$548	$864	$864	$864
Accidental D&D	$119	$176	$203	$124	$66	$66	$66
Workers Comp	$147	$597	$979	$1,000	$1,000	$1,000	$1,000
FSA	$56	$11	-	$55	-	-	-
EAP	-	-	-	$40	-	-	-
PEHP	$2,090	$2,640	$2,640	$2,640	$2,640	$2,640	$2,640
VEBA	$5,542	$8,000	$5,500	$8,000	$8,000	$8,000	$8,000
Air & Ground Transport Mbrshp	$115	-	-	$250	-	-	-
Exposure Reporting System	$15	$30	$19	$30	$30	$30	$30
Total Personnel Services	$279,704	$362,403	$391,173	$408,541	$434,180	$434,180	$434,180
Materials & Services							
Station Furnishing	$446	-	-	-	-	-	-
Uniforms	$2,842	$124	$140	$2,500	$1,000	$1,000	$1,000
Office Supplies	$128	$144	$21	$200	$200	$200	$200
Operating Supplies	$38	-	$113	$500	$500	$500	$500
Contract Services	$755	$74,701	-	$1,500	$1,000	$1,000	$1,000
IT Software/Maintenance	$7,082	$4,748	$6,326	$6,100	$6,500	$6,500	$6,500
IT Hardware & Supplies	$103	-	-	-	$3,000	$3,000	$3,000
Advertising/Promotion	$405	$244	-	-	-	-	-
Fire Training & Travel	$5,585	$5,794	$8,965	$7,000	$8,500	$8,500	$8,500
FLS Training Materials	$476	$578	$168	$500	$500	$500	$500
Subscrip, Memberships, Dues	$1,937	$1,671	$3,670	$2,000	$3,500	$3,500	$3,500
Minor Medical Equip	$1,369	$682	$1,815	$1,500	$2,000	$2,000	$2,000
Meetings/Meals	-	$158	$284	$2,000	$500	$500	$500
Wellness / Fitness Equipment	$1,610	$2,133	$2,000	$2,000	$2,000	$2,000	$2,000
Employee / Volunteer Recogn	$175	$36	-	$100	$100	$100	$100
Public Education	$5,870	$2,214	$3,306	$3,500	$5,800	$5,800	$5,800
Ambulance Refunds	$2,273	$2,709	$2,303	$2,500	$2,500	$2,500	$2,500
Total Materials & Services	$31,096	$95,934	$29,111	$31,900	$37,600	$37,600	$37,600
Training Operations	$326,437	$466,204	$441,528	$441,730	$680,977	$680,977	$680,977
Personnel Services							
Regular Pay	$108,843	$160,719	$171,808	$164,148	$288,161	$288,161	$288,161
Overtime	$21,711	$41,686	$31,527	$25,000	$25,000	$25,000	$25,000
Wellness Bonus	-	$1,200	$1,200	$600	$1,200	$1,200	$1,200
Vacation Buy Back	-	-	-	$2,000	$1,500	$1,500	$1,500
Employer Social Security	$6,761	$11,075	$10,987	$10,318	$19,584	$19,584	$19,584
Employer Medicare	$1,581	$2,590	$2,570	$2,055	$4,580	$4,580	$4,580
OR Workers Benefit Fund Tax	$22	$22	$18	$55	$46	$46	$46
Paid Leave Oregon	$431	$927	$1,096	$950	$4,075	$4,075	$4,075
Employer PERS	$33,257	$51,604	$57,353	$48,577	$108,246	$108,246	$108,246
Medical Insurance	$16,237	$17,343	$20,998	$18,368	$48,430	$48,430	$48,430

Category	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Projected	FY 2025/26 Budgeted	FY 2026/27 Proposed	FY 2026/27 Approved	FY 2026/27 Adopted
Employer Deferred Comp	$500	$3,726	$3,464	$3,647	$2,808	$2,808	$2,808
Life Insurance	$22	$66	$108	$26	$132	$132	$132
Long Term Disability	$228	$342	$482	$274	$864	$864	$864
Accidental D&D	$61	$88	$94	$62	$66	$66	$66
Workers Comp	$7,292	$8,034	$10,769	$11,000	$12,000	$12,000	$12,000
FSA	$34	$43	$27	$55	$50	$50	$50
EAP	-	-	-	$20	-	-	-
PEHP	$1,320	$1,540	$1,584	$1,320	$2,640	$2,640	$2,640
VEBA	$3,500	$4,000	$4,666	$4,000	$8,000	$8,000	$8,000
Air & Ground Transport Mbrshp	$115	-	-	$125	-	-	-
Exposure Reporting System	$15	$15	$19	$15	$30	$30	$30
Total Personnel Services	$201,930	$305,020	$318,770	$292,615	$527,412	$527,412	$527,412
Materials & Services							
Station Supplies	$847	$490	$583	$1,000	$1,000	$1,000	$1,000
Station Furnishing	$5,656	-	-	$2,500	$2,500	$2,500	$2,500
Uniforms	$135	$61	$303	$500	$500	$500	$500
Office Supplies	$860	$829	$202	$1,000	$1,000	$1,000	$1,000
Operating Supplies	$1,941	$494	$91	$1,600	$500	$500	$500
Postage	-	$82	$11	$250	$250	$250	$250
Consulting	$863	-	-	$2,000	$2,000	$2,000	$2,000
Contract Services	-	-	$1,772	$500	$1,500	$1,500	$1,500
IT Software/Maintenance	$540	$5,088	$186	$5,165	$5,165	$5,165	$5,165
Water / Sewer	$1,596	$1,827	$1,706	$2,200	$2,200	$2,200	$2,200
Utility Electric	$4,469	$6,080	$6,153	$5,500	$6,500	$6,500	$6,500
Utility Propane / Natural Gas	$5,577	$5,309	$4,568	$6,500	$5,500	$5,500	$5,500
Garbage Collection	$1,236	$766	$898	$1,500	$1,500	$1,500	$1,500
Phone / Cable / Internet	$1,058	-	-	$650	-	-	-
Software & Software Maintenanc	$6,001	$56,793	$2,647	$7,500	$7,500	$7,500	$7,500
IT Hardware & Supplies	$2,988	$2,911	$1,186	$3,000	$3,000	$3,000	$3,000
Legal	-	$3,358	-	-	-	-	-
Fire Training & Travel	$45,627	$29,282	$47,103	$51,500	$55,000	$55,000	$55,000
FLS Training Materials	$8,308	$9,458	$13,343	$11,000	$11,000	$11,000	$11,000
Minor Medical Equip	$14,791	$4,234	$4,704	$8,000	$8,000	$8,000	$8,000
Meetings/Meals	$2,144	$272	$290	$200	$200	$200	$200
Equipment Maintenance	-	-	$381	$500	$550	$550	$550
Wellness / Fitness Equipment	-	-	$2,119	$1,000	$2,000	$2,000	$2,000
Employee / Volunteer Recogn	-	-	-	$50	$100	$100	$100
Lease - Property/Equipment	$19,869	$33,850	$34,512	$35,500	$36,100	$36,100	$36,100
Total Materials & Services	$124,506	$161,184	$122,758	$149,115	$153,565	$153,565	$153,565
Buildings, Vehicles & Equipment	$857,971	$927,738	$1,105,932	$1,169,888	$1,215,200	$1,215,200	$1,215,200
Materials & Services							
Station Supplies	$18,335	$17,818	$21,063	$20,000	$20,000	$20,000	$20,000
Station Furnishing	$7,900	$12,892	$8,091	$20,000	$20,000	$20,000	$20,000
Operating Supplies	$1,430	-	-	-	-	-	-
Contract Services	$30,123	$36,111	$43,652	$57,388	$77,500	$77,500	$77,500
IT Software/Maintenance	$14,353	$39,825	$41,502	$48,500	$68,200	$68,200	$68,200
Water / Sewer	$7,928	$7,748	$8,232	$9,000	$9,000	$9,000	$9,000
Utility Electric	$31,159	$36,580	$42,145	$40,000	$45,000	$45,000	$45,000
Utility Propane / Natural Gas	$25,424	$29,646	$21,300	$35,000	$25,000	$25,000	$25,000
Garbage Collection	$5,606	$5,936	$5,393	$6,000	$7,000	$7,000	$7,000
Phone / Cable / Internet	$61,046	$54,959	$54,697	$64,000	$63,000	$63,000	$63,000

Category	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Projected	FY 2025/26 Budgeted	FY 2026/27 Proposed	FY 2026/27 Approved	FY 2026/27 Adopted
Software & Software Maintenanc	$54,283	$53,892	$64,480	$70,000	$70,000	$70,000	$70,000
IT Hardware & Supplies	$16,096	$801	$17,094	$23,000	$3,000	$3,000	$3,000
Insurance	$63,178	$68,865	$79,594	$80,000	$89,000	$89,000	$89,000
Minor Medical Equip	$9,570	$16,995	$22,819	$17,500	$20,000	$20,000	$20,000
Radios	$54,236	$47,751	$80,496	$55,000	$55,000	$55,000	$55,000
Equipment Maintenance	$4,414	$3,082	$8,826	$7,500	$8,500	$8,500	$8,500
Fuel	$77,541	$79,907	$94,788	$110,000	$125,000	$125,000	$125,000
Vehicle Maint - Contracted	$313,468	$358,034	$395,387	$412,000	$435,000	$435,000	$435,000
External Vehicle Maint.	$47,463	$43,959	$82,309	$80,000	$60,000	$60,000	$60,000
Wellness / Fitness Equipment	$14,419	$12,936	$14,064	$15,000	$15,000	$15,000	$15,000
Total Materials & Services	$857,971	$927,738	$1,105,932	$1,169,888	$1,215,200	$1,215,200	$1,215,200
Non-Departmental	$854,245	$1,577,083	$2,420,586	$9,002,521	$8,714,366	$8,714,366	$8,714,366
Interfund Transfers Out							
Transfer Out - To Capital Proj	$212,214	$1,051,593	$1,646,086	$1,658,195	$1,174,369	$1,174,369	$1,174,369
Total Interfund Transfers Out	$212,214	$1,051,593	$1,646,086	$1,658,195	$1,174,369	$1,174,369	$1,174,369
Debt Service							
Notes/Equip Lease - Principal	$380,533	$272,651	$484,500	$484,500	$456,250	$456,250	$456,250
Equipment Lease - Int.	$86,168	$72,543	$113,300	$113,300	$100,150	$100,150	$100,150
FFCO/Bonds - Principal	$140,000	$150,000	$150,000	$150,000	$150,000	$150,000	$150,000
FFCO/Bonds - Interest	$35,330	$30,295	$26,700	$26,700	$21,700	$21,700	$21,700
Total Debt Service	$642,031	$525,490	$774,500	$774,500	$728,100	$728,100	$728,100
Contingency							
Operating Contingency	-	-	-	$6,569,826	$6,811,897	$6,811,897	$6,811,897
Total Contingency	-	-	-	$6,569,826	$6,811,897	$6,811,897	$6,811,897
Total Expenditures	**$14,207,475**	**$17,884,958**	**$19,874,764**	**$27,286,880**	**$27,911,891**	**$27,911,891**	**$27,911,891**

Fund Balance



Financial Summary

Fund Balance	FY 2025	FY 2026	FY 2025 vs. FY 2026 (% Change)	FY 2025 vs. FY 2026 ($ Change)
Unassigned	$7,947,330	$7,701,013	-3.10%	-$246,317
Restricted	$33,317	$46,297	38.96%	$12,980

Fund Balance	FY 2025	FY 2026	FY 2025 vs. FY 2026 (% Change)	FY 2025 vs. FY 2026 ($ Change)
Nonspendable	$248,146	$238,956	-3.70%	-$9,190
Total Fund Balance	**$8,228,793**	**$7,986,266**	**-2.95%**	**-$242,527**

Capital Projects Fund

Overview & Highlights

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

Revenues

The primary revenue source is the transfer from the General Fund totaling $1,174,369 along with the beginning fund balance of $2,505,631.

Budgeted grant revenues total $3,900,000. One grant is the $1,500,000 awarded for seismic improvements at the Cline Falls Station that began in FY 2025/26 with the majority of the work occurring in FY 2026/27. The second grant is $2,400,000 in State funding for the purchase of a ladder truck. However, this funding is not guaranteed and the ladder truck would only be purchased if the funds were received. The District continues to apply for FEMA Assistance to Firefighters Grants (AFG) for needed equipment. However, the District has not been successful in our grant applications for a number of years so a conservative approach was taken by not budgeting any AFG grant revenues.

Additionally, the District receives periodic proceeds from the sale of equipment and grant revenues as awarded. In the prior year, the District reviewed its equipment and vehicles and disposed of unneeded items.

Capital Outlay

The total budget for FY 2026/27 is $5,580,000 and includes station building improvements totaling $2,400,000, apparatus and vehicle purchases of $3,100,000, along with $80,000 in medical equipment.

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

With the exception of the building improvements and ladder truck, the majority of the capital outlay items included in the FY 2026/27 budget such as the ambulance and medical equipment are considered ***recurring*** purchases as they are used in daily operations and will be replaced on a regular basis according to the equipment replacement schedule. These purchases allow the District to continue to provide existing services to its constituents. The other capital outlay item for building improvements is considered a one-time upgrade to accommodate the housing needs of personnel and will be a long-term capital investment. Because all purchases in the FY 2026/27 budget are purchased without financing no significant fiscal impact will be seen in upcoming budgets.

Capital purchases include:

- The District received a $1,500,000 grant for seismic improvements at the Cline Falls Station. The District also budgeted for an additional $500,000 in remodel costs to improve the functionality of the station. All construction work will be completed at the same time.
- The heating, ventilation and air conditioning (HVAC) system at the main station requires replacement. The District has budgeted $400,000 for this project.
- The budget includes $3,100,000 for the purchase of vehicles with $2,400,000 for a new ladder truck, $300,000 towards a new ambulance and $400,000 for three new staff vehicles. The staff vehicles were approved in FY 2025/26 but are likely to be received in FY 2026/27 and the ambulance is a regular purchase. The $2,400,000 ladder truck will only be purchased if the District receives the anticipated State funds.
- Along with the ambulance, the District has budgeted $80,000 for the associated powerloader and gurney.

Capital Purchases			
Capital Item	**Category**	**Purchase Price**	**Payment**
Cline Falls Building Improvements	Buildings & Improvements	$1,500,000	Grant
Cline Falls Building Improvements	Building & Improvements	500,000	Cash
Main Station HVAC	Buildings & Improvements	$400,000	Cash
Staff Vehicles (3)	Apparatus & Vehicles	$400,000	Cash
Ladder Truck	Apparatus & Vehicles	$2,400,000	Grant
Ambulance	Apparatus & Vehicles	$300,000	Cash
Powerloader & Gurney	Medical Equipment	$80,000	Cash
	TOTAL	**$5,580,000**	

To ensure the firefighters have the necessary equipment the District must continually prepare fiscally to upgrade when necessary. The District maintains both strategic and long-term financial plans to assist with the capital replacement plan, however the District does not have an approved capital replacement plan. The District has been working towards a plan. In FY 2022/23, the District engaged a consultant to perform a facilities and equipment assessment. The recently adopted Strategic Plan includes Goal #7: Develop a plan to procure, replace, and maintain apparatus and major capital equipment which has been identified as a priority for FY 2027/28. Once updated, the plans will be critical in identifying deferred maintenance and new capital needs in the coming years. And some capital items, such as a new fire station or ladder truck, will likely require a voter-approved capital bond to fund their acquisition.

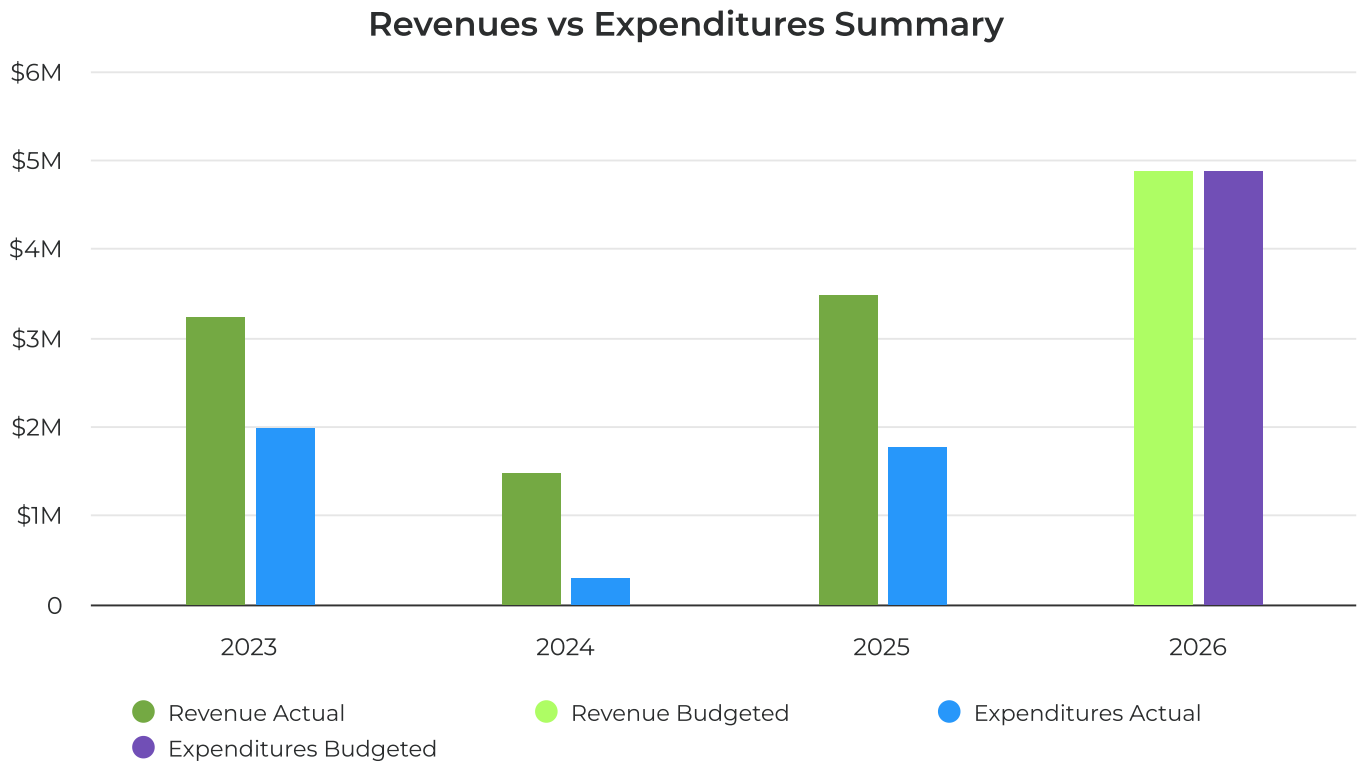
Reserves

Reserves represent fund balances that are not planned to be spent during the current fiscal year and will be carried over to FY 2026/27 beginning fund balances. Reserve balances have remained at $2,000,000 and the District plans to purchase capital items without utilizing reserves, which are described further below.

Building Reserve
The building reserve for FY 2025/26 remains unchanged from the prior year at $1,000,000. The District dedicated $250,000 in FY 2019/20 and FY 2020/21 and $500,000 in FY 2025/26 through a budget amendment. The line item was created to reserve for major remodels to existing stations and future building projects.

Equipment Reserve
The equipment reserve for FY 2026/27 has been increased by $400,000 from the prior year and is now at $1,000,000. The District dedicated $200,000 in FY 2019/20 and $100,000 in FY 2020/21 and $300,000 in FY 2025/26 through a budget amendment. This line item was created to support future purchases of necessary equipment.

Summary

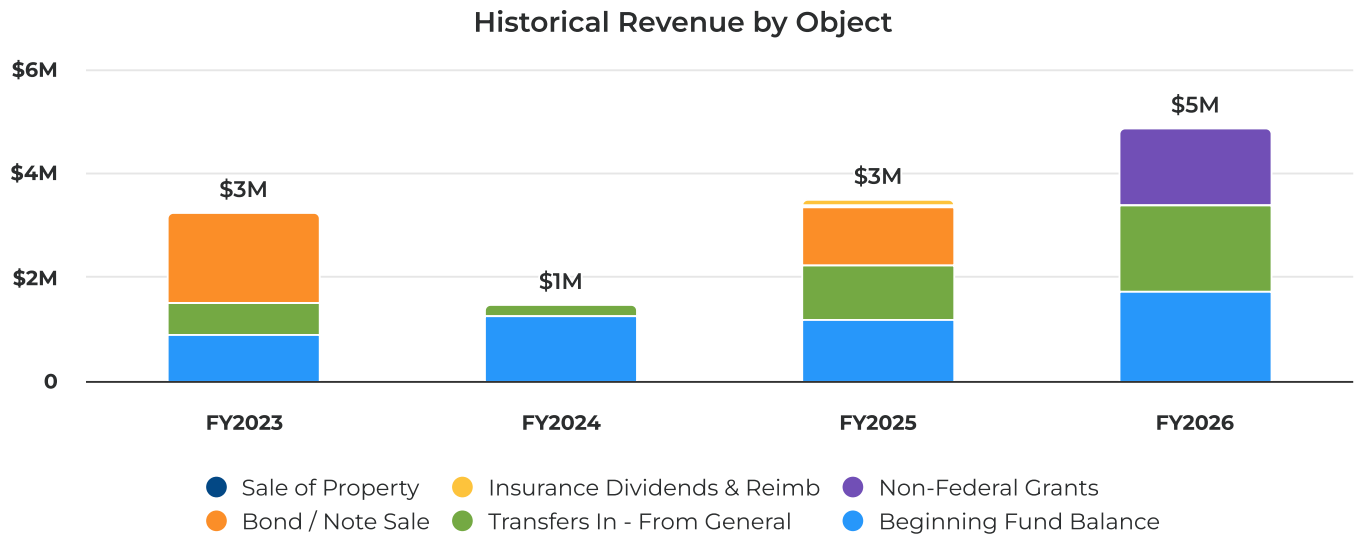


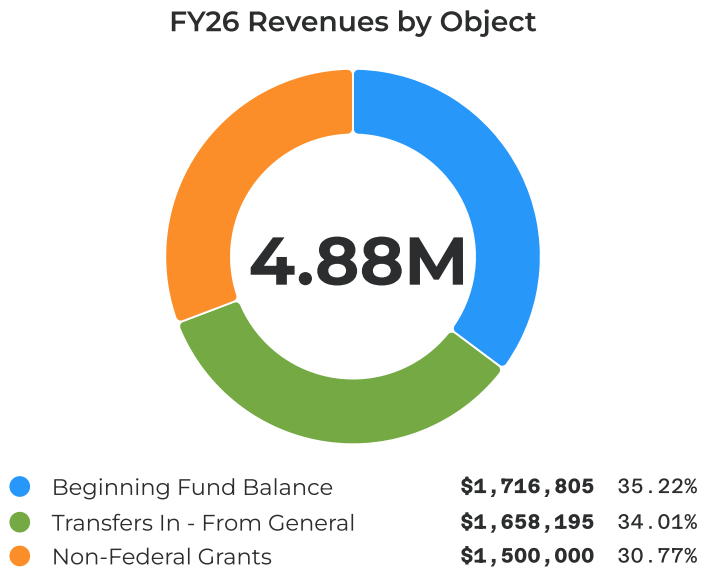
Comprehensive Fund Summary - Capital Projects Fund

Comprehensive Fund Summary

Category	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Projected	FY 2025/26 Budgeted	FY 2026/27 Proposed	FY 2026/27 Approved	FY 2026/27 Adopted
Beginning Fund Balance	**$1,247,477**	**$1,176,827**	**$1,716,805**	**$1,716,805**	**$2,505,631**	**$2,505,631**	**$2,505,631**
Revenues							
Grants and Contributions	-	$49,876	-	$1,500,000	$3,900,000	$3,900,000	$3,900,000
Miscellaneous	$12,000	$101,881	$159,069	-	-	-	-
Bond / Note Sale	-	$1,111,197	$174,341	-	-	-	-
Beginning Fund Balance	$1,247,477	$1,176,827	$1,716,805	$1,716,805	$2,505,631	$2,505,631	$2,505,631
Interfund Transfers In	$212,214	$1,051,593	$1,646,086	$1,658,195	$1,174,369	$1,174,369	$1,174,369
Total Revenues	**$1,471,691**	**$3,491,374**	**$3,696,301**	**$4,875,000**	**$7,580,000**	**$7,580,000**	**$7,580,000**
Expenditures							
Capital Outlay	$294,864	$1,774,569	$1,190,670	$2,875,000	$5,580,000	$5,580,000	$5,580,000
Unappropriated Fund Balance/Reserve	-	-	-	$2,000,000	$2,000,000	$2,000,000	$2,000,000
Total Expenditures	**$294,864**	**$1,774,569**	**$1,190,670**	**$4,875,000**	**$7,580,000**	**$7,580,000**	**$7,580,000**
Total Revenues Less Expenditures	**$1,176,827**	**$1,716,805**	**$2,505,631**	**-**	**-**	**-**	**-**
Ending Fund Balance	**$2,424,304**	**$2,893,632**	**$4,222,436**	**$1,716,805**	**$2,505,631**	**$2,505,631**	**$2,505,631**

Revenues by Object

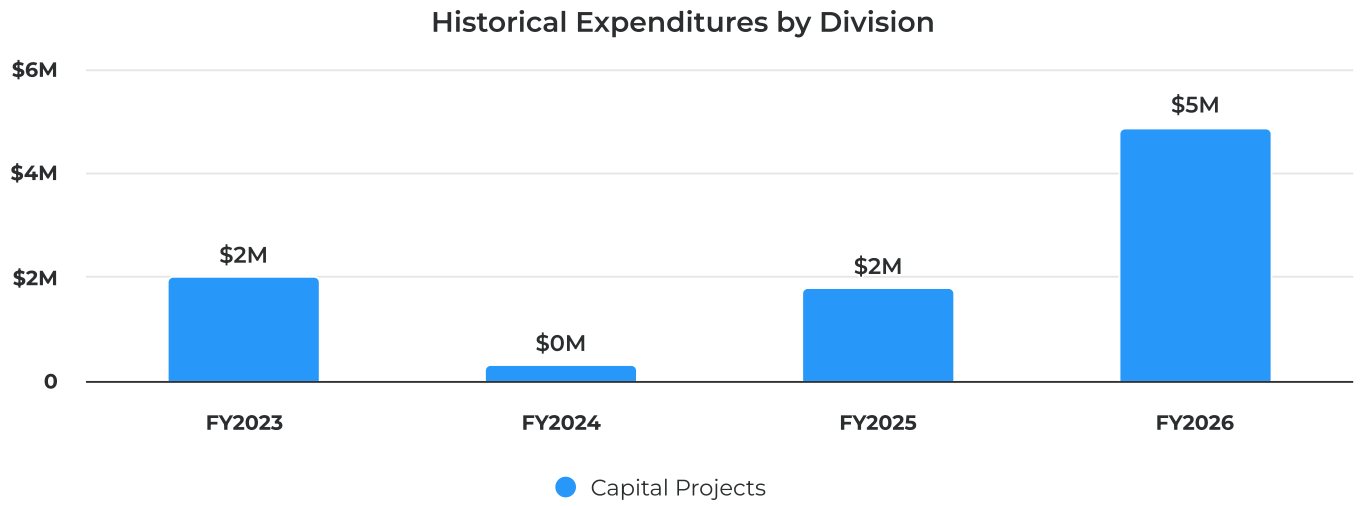




Revenues by Object

Category	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Projected	FY 2025/26 Budgeted	FY 2026/27 Proposed	FY 2026/27 Approved	FY 2026/27 Adopted
Insurance Dividends & Reimb	-	$99,381	-	-	-	-	-
Non-Federal Grants	-	$49,876	-	$1,500,000	$3,900,000	$3,900,000	$3,900,000
Bond / Note Sale	-	$1,111,197	$174,341	-	-	-	-
Sale of Property	$12,000	$2,500	$159,069	-	-	-	-
Beginning Fund Balance	$1,247,477	$1,176,827	$1,716,805	$1,716,805	$2,505,631	$2,505,631	$2,505,631
Transfers In - From General	$212,214	$1,051,593	$1,646,086	$1,658,195	$1,174,369	$1,174,369	$1,174,369
Total Revenues	**$1,471,691**	**$3,491,374**	**$3,696,301**	**$4,875,000**	**$7,580,000**	**$7,580,000**	**$7,580,000**

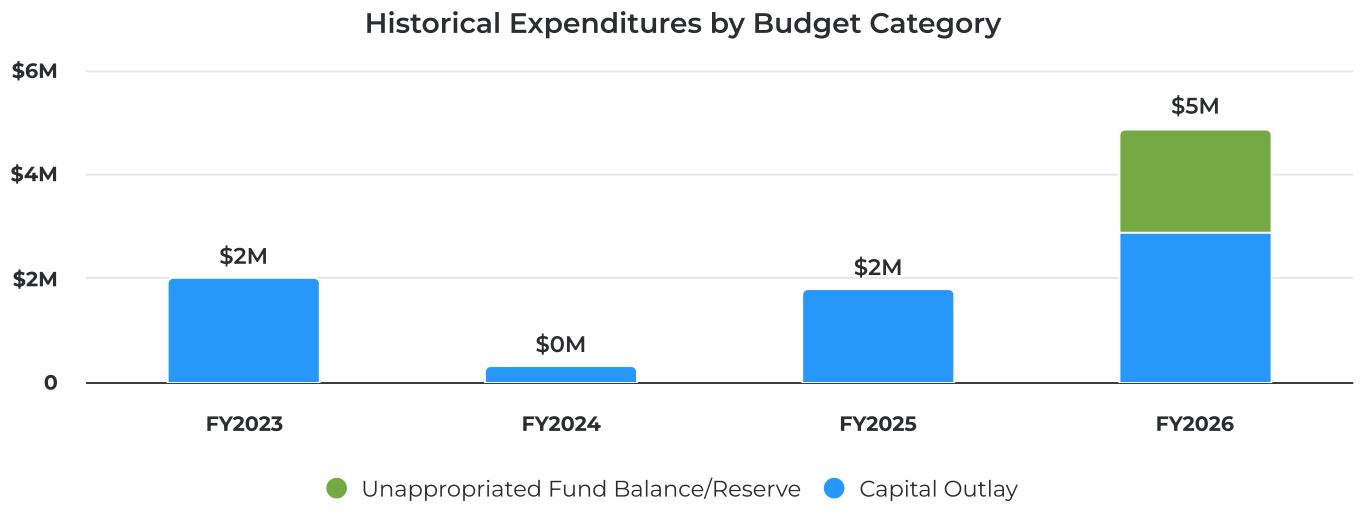
Expenditures by Division



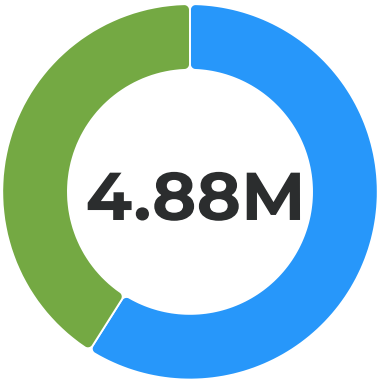
Expenditures by Division

Category	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Projected	FY 2025/26 Budgeted	FY 2026/27 Proposed	FY 2026/27 Approved	FY 2026/27 Adopted
Capital Projects	$294,864	$1,774,569	$1,190,670	$4,875,000	$7,580,000	$7,580,000	$7,580,000
Vehicles	-	-	$28,015	$2,000,000	$2,400,000	$2,400,000	$2,400,000
Capital Improvements	-	$6,789	-	-	-	-	-
Apparatus & Vehicles	$250,190	$1,619,639	$104,690	$75,000	$3,100,000	$3,100,000	$3,100,000
Equipment - Fire & General	$13,700	$58,508	$551,965	$350,000	-	-	-
Equipment - Medical	$30,974	$65,510	$506,000	$450,000	$80,000	$80,000	$80,000
Software	-	$24,124	-	-	-	-	-
Building Reserve	-	-	-	$1,000,000	$1,000,000	$1,000,000	$1,000,000
Equipment Reserve	-	-	-	$1,000,000	$1,000,000	$1,000,000	$1,000,000
Total Expenditures	**$294,864**	**$1,774,569**	**$1,190,670**	**$4,875,000**	**$7,580,000**	**$7,580,000**	**$7,580,000**

Expenditures by Budget Category



FY26 Expenditures by Budget Category



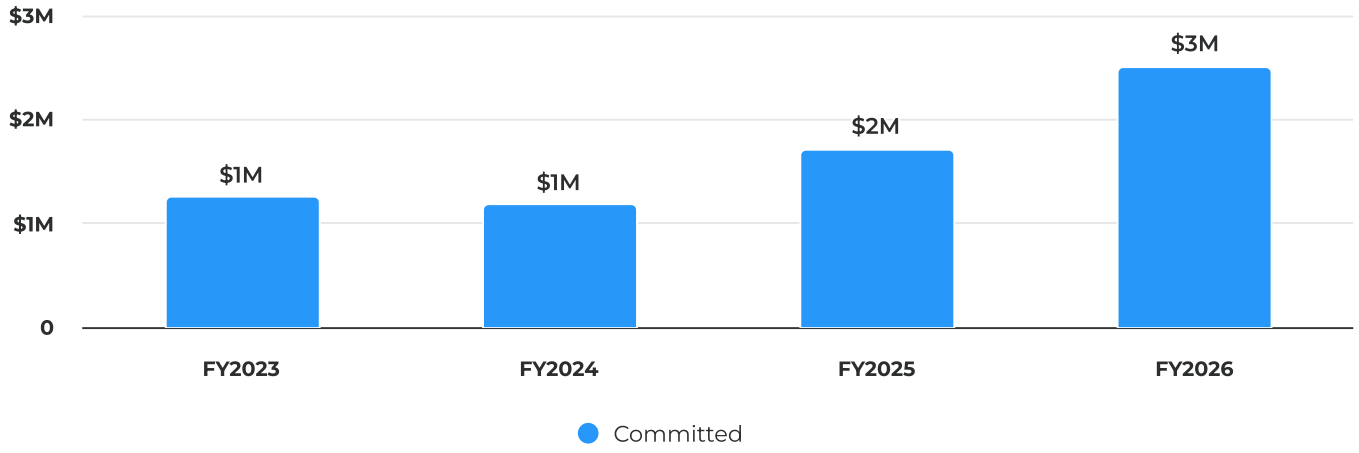
Capital Outlay	**$2,875,000**	58.97%
Unappropriated Fund Balance/Reserve	**$2,000,000**	41.03%

Expenditures by Budget Category

Category	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Projected	FY 2025/26 Budgeted	FY 2026/27 Proposed	FY 2026/27 Approved	FY 2026/27 Adopted
Capital Outlay	$294,864	$1,774,569	$1,190,670	$2,875,000	$5,580,000	$5,580,000	$5,580,000
Unappropriated Fund Balance/Reserve	-	-	-	$2,000,000	$2,000,000	$2,000,000	$2,000,000
Total Expenditures	**$294,864**	**$1,774,569**	**$1,190,670**	**$4,875,000**	**$7,580,000**	**$7,580,000**	**$7,580,000**

Fund Balance

Fund Balance Projections



Financial Summary

Fund Balance	FY 2025	FY 2026	FY 2025 vs. FY 2026 (% Change)	FY 2025 vs. FY 2026 ($ Change)
Committed	$1,716,805	$2,505,631	45.95%	$788,826
Total Fund Balance	**$1,716,805**	**$2,505,631**	**45.95%**	**$788,826**

MERRC Fund

Overview & Highlights

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

Revenues

Revenues in this fund are restricted for the purchase and maintenance of the equipment for the program. The revenue source is the charges for services paid by property owners wishing to participate in the program. The fee is assessed based upon the square footage of the building. The District is not estimating any revenues in FY 2026/27 as revenues are dependent upon voluntary participation by property owners.

Capital Outlay

There is $25,000 in capital outlay in the MERRC Fund for FY 2026/27 for the purchase of radio equipment.

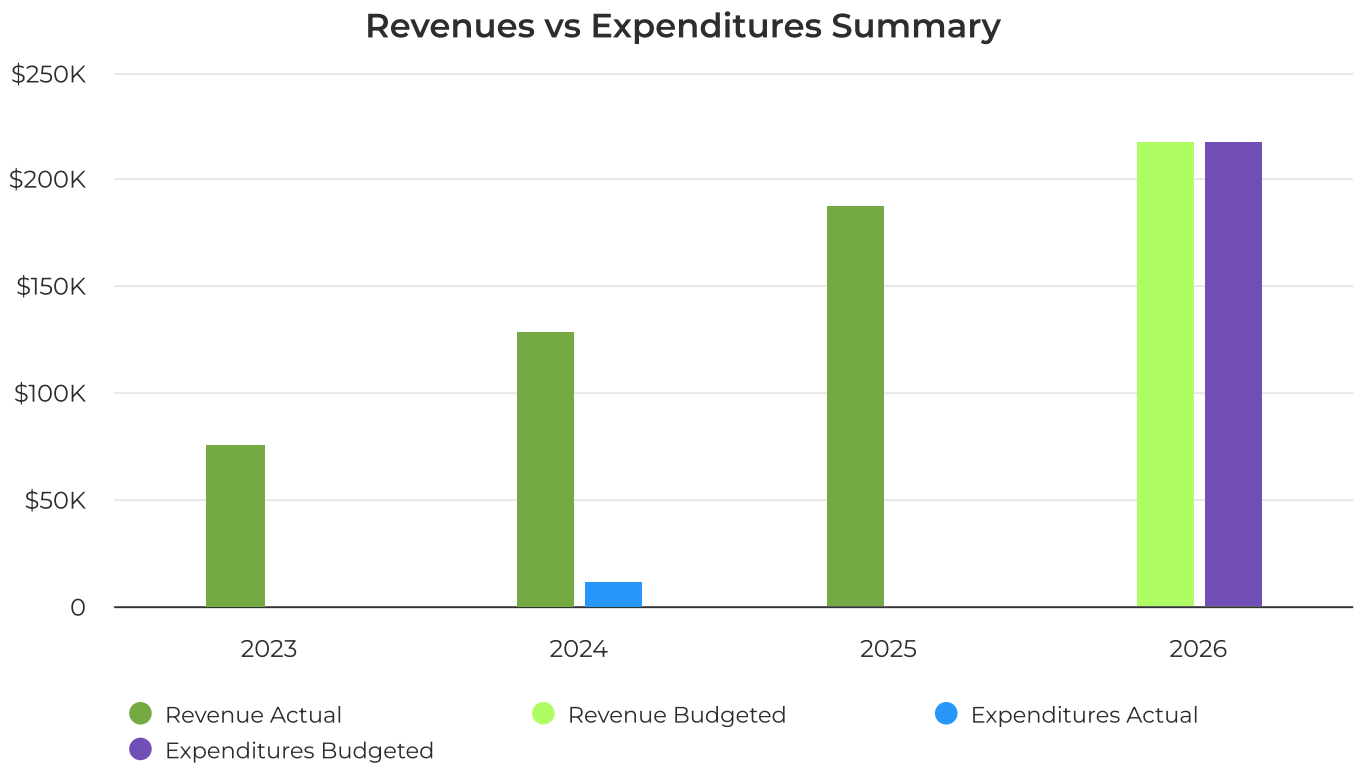
Contingency

The District will also keep contingency funds of $51,434.

Reserve

Reserves represent fund balances that are not planned to be spent during the current fiscal year and will be carried over to FY 2027/28 beginning fund balances. As this is a newer program, reserve balances have been established at $20,000. The District will monitor the program to ensure sufficient reserves are available to maintain the program.

Summary

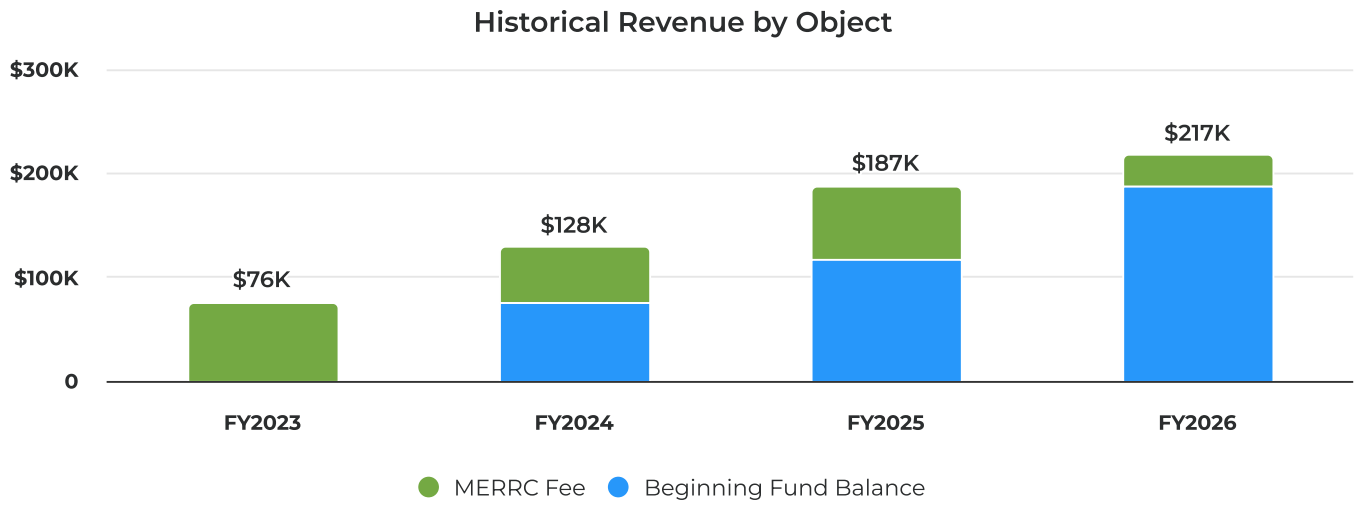


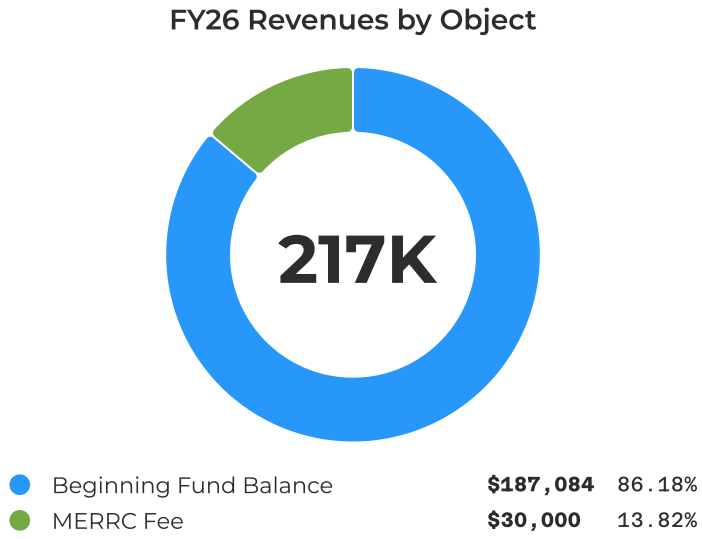
Comprehensive Fund Summary - MERRC Fund

Comprehensive Fund Summary

Category	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Projected	FY 2025/26 Budgeted	FY 2026/27 Proposed	FY 2026/27 Approved	FY 2026/27 Adopted
Beginning Fund Balance	**$75,512**	**$116,776**	**$187,084**	**$187,084**	**$96,434**	**$96,434**	**$96,434**
Revenues							
Charges for Services	$52,838	$70,309	-	$30,000	-	-	-
Beginning Fund Balance	$75,512	$116,776	$187,084	$187,084	$96,434	$96,434	$96,434
Total Revenues	**$128,350**	**$187,084**	**$187,084**	**$217,084**	**$96,434**	**$96,434**	**$96,434**
Expenditures							
Capital Outlay	$11,574	-	$90,650	$110,000	$25,000	$25,000	$25,000
Contingency	-	-	-	$87,084	$51,434	$51,434	$51,434
Unappropriated Fund Balance/Reserve	-	-	-	$20,000	$20,000	$20,000	$20,000
Total Expenditures	**$11,574**	**-**	**$90,650**	**$217,084**	**$96,434**	**$96,434**	**$96,434**
Total Revenues Less Expenditures	**$116,776**	**$187,084**	**$96,434**	**-**	**-**	**-**	**-**
Ending Fund Balance	**$192,288**	**$303,860**	**$283,518**	**$187,084**	**$96,434**	**$96,434**	**$96,434**

Revenues by Object

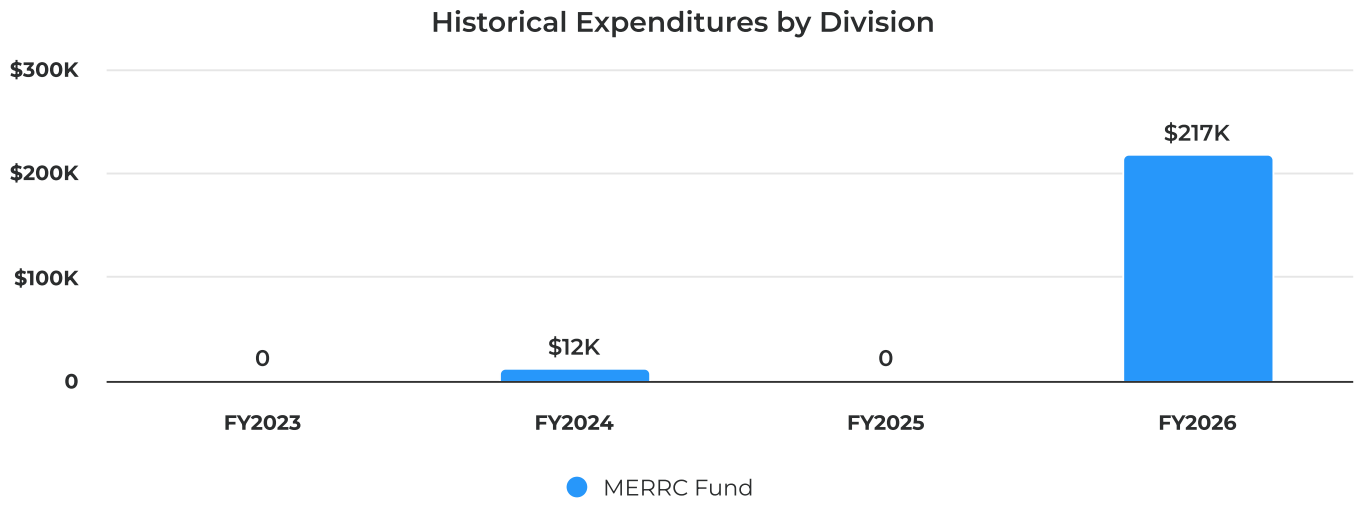




Revenues by Object

Category	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Projected	FY 2025/26 Budgeted	FY 2026/27 Proposed	FY 2026/27 Approved	FY 2026/27 Adopted
Beginning Fund Balance	$75,512	$116,776	$187,084	$187,084	$96,434	$96,434	$96,434
MERRC Fee	$52,838	$70,309	-	$30,000	-	-	-
Total Revenues	**$128,350**	**$187,084**	**$187,084**	**$217,084**	**$96,434**	**$96,434**	**$96,434**

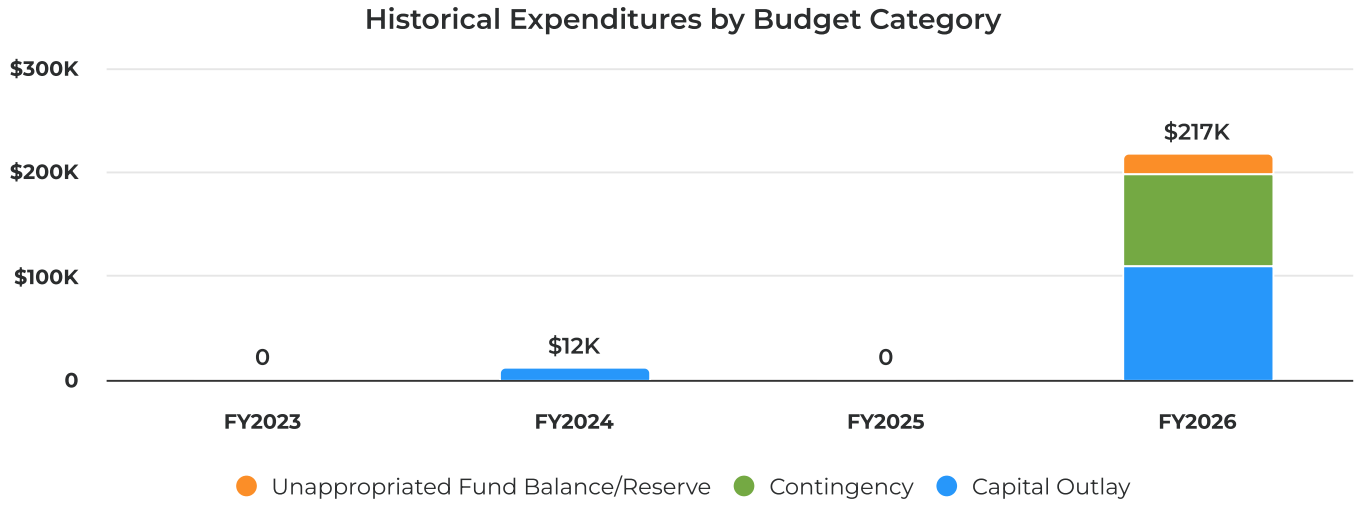
Expenditures by Division



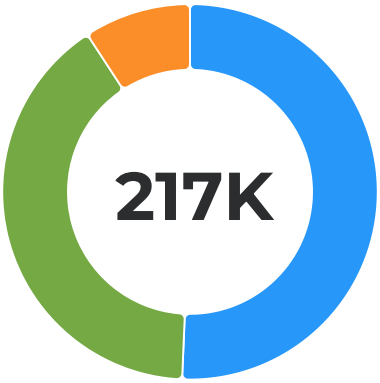
Expenditures by Division

Category	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Projected	FY 2025/26 Budgeted	FY 2026/27 Proposed	FY 2026/27 Approved	FY 2026/27 Adopted
MERRC Fund	$11,574	-	$90,650	$217,084	$96,434	$96,434	$96,434
Equipment - Fire & General	$11,574	-	$90,650	$110,000	$25,000	$25,000	$25,000
Operating Contingency	-	-	-	$87,084	$51,434	$51,434	$51,434
Equipment Reserve	-	-	-	$20,000	$20,000	$20,000	$20,000
Total Expenditures	**$11,574**	**-**	**$90,650**	**$217,084**	**$96,434**	**$96,434**	**$96,434**

Expenditures by Budget Category



FY26 Expenditures by Budget Category



Capital Outlay	**$110,000**	50.67%
Contingency	**$87,084**	40.12%
Unappropriated Fund Balance/Reserve	**$20,000**	9.21%

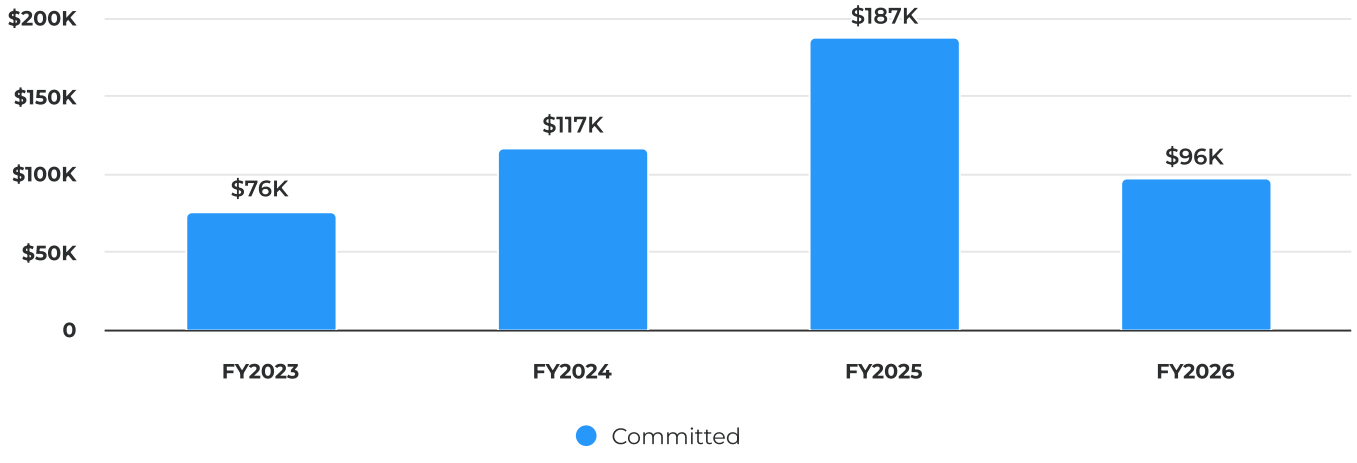
Expenditures by Budget Category

Category	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Projected	FY 2025/26 Budgeted	FY 2026/27 Proposed	FY 2026/27 Approved	FY 2026/27 Adopted
Capital Outlay	$11,574	-	$90,650	$110,000	$25,000	$25,000	$25,000
Contingency	-	-	-	$87,084	$51,434	$51,434	$51,434
Unappropriated Fund Balance/Reserve	-	-	-	$20,000	$20,000	$20,000	$20,000
Total Expenditures	**$11,574**	**-**	**$90,650**	**$217,084**	**$96,434**	**$96,434**	**$96,434**

Ending Fund Balance

The ending fund balance consists of all unspent dollars from the prior fiscal year, including prior contingencies and reserves. The ending fund balance becomes the beginning fund balance in the subsequent fiscal year.

Fund Balance Projections



In FY 2025/26 , the total ending fund balance projection for the MERRC Fund is $96,434, representing a decrease of 48.45% from the previous year's total of $187,084 in FY 2024/25. The entire fund balance remains categorized as Committed, which also decreased by 48.45%. This decline of $90,650 was due to the budgeted purchase of radio equipment in FY 2025/26.

Financial Summary

Fund Balance	FY 2025	FY 2026	FY 2025 vs. FY 2026 (% Change)	FY 2025 vs. FY 2026 ($ Change)
Committed	$187,084	$96,434	-48.45%	-$90,650
Total Fund Balance	**$187,084**	**$96,434**	**-48.45%**	**-$90,650**

Debt Overview Summary

Rural fire protection districts formed under ORS Chapter 478 are limited to the total amount of indebtedness they may incur, which includes both general obligation bonds and other financing liabilities. At no time may the aggregate amount of debt liabilities exceed one and one-fourth percent (0.0125) of the District's real market value, which for FY 2025/26 is $14,396,403,439. The real market value is not yet available for FY 2026/27. The District's legal debt limit for FY 2025/26 is approximately $179,955,043. On February 15, 2017, Moody's Investors Services upgraded its rating of the District's Full Faith and Credit Obligations, Series 2012 (the Main Station) from A1 to Aa3 where it remains.

Debt Service includes repayment of principal and interest on bonds, loans and other financing agreements. Total debt service will decrease by about $45,000 from the prior year as while one engine loan was paid in full, it was partially offset by the issuance of a loan for the purchase of medical equipment. The District does not anticipate issuing any new debt in FY 2026/27.

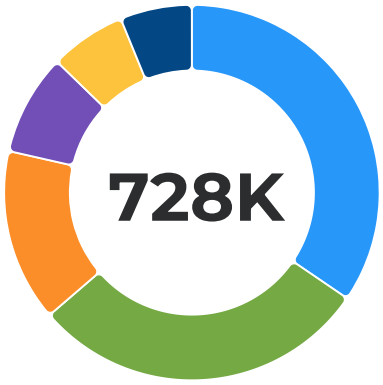
Debt service is split between principal and interest on two types of financing: full faith and credit bonds and general equipment loans. The two full faith and credit bonds are on the Terrebonne Station and the Main Station, while the loans are for three engines and medical equipment.

Outstanding Debt as of June 30, 2026

Purpose	Maturity Date	Interest Rate	Original Amount
Terrebonne Station	1/1/2031	3.75% - 4.7%	935,000
Main Station	7/1/2028	2.0% - 4.0%	1,540,000
2015 Pierce Engine	12/8/2030	3.98%	498,807
2023 Pierce Engines	8/16/2032	4.09%	1,739,100
2025 Pierce Engine	4/30/2030	4.60%	1,111,197
2026 Lukas & LifePak	6/1/2030	3.71%	174,341
			TOTAL

As of the end of FY 2025/26, Redmond Fire & Rescue's total outstanding debt is $2,979,429 as shown in the adjacent chart. During the fiscal year, the District paid off one loan and entered into a new loan. The 2021 Pierce Type 3 was paid in full through regular payments. The District has a new loan of $174,341 for the purchase of LifePak & Lukas medical equipment. This loan has an interest rate of 3.71% and will be repaid over four years.

Debt By Type



Total Debt

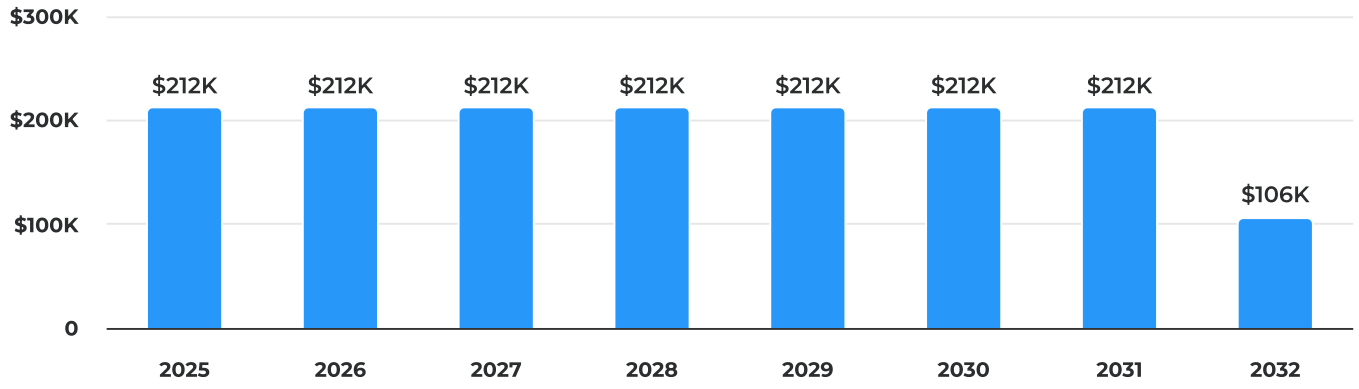
$727,935

-$45,091 (-5.83% vs. FY25)

Fund Name	FY2025 -2026	FY2026 -2027	% Change	$ Change
2023 Pierce Engines (2)	$212,305.00	$212,304.00	-	-$1.00
2025 Pierce Engine	$251,311.00	$251,311.00	-	-
FFCO Bond - Main Station	$110,825.00	$108,200.00	-2.37%	-$2,625.00
FFCO Bond - Terrebonne Station	$65,695.00	$63,395.00	-3.50%	-$2,300.00
2015 Pierce Engine	$45,021.00	$45,021.00	-	-
2021 Pierce Type 3	$87,869.00	-	-	-$87,869.00
2026 LifePak & Lucas	-	$47,704.00	-	$47,704.00
Total Debt	**$773,026.00**	**$727,935.00**	**-5.83%**	**-$45,091.00**

2023 Pierce Engines (2)

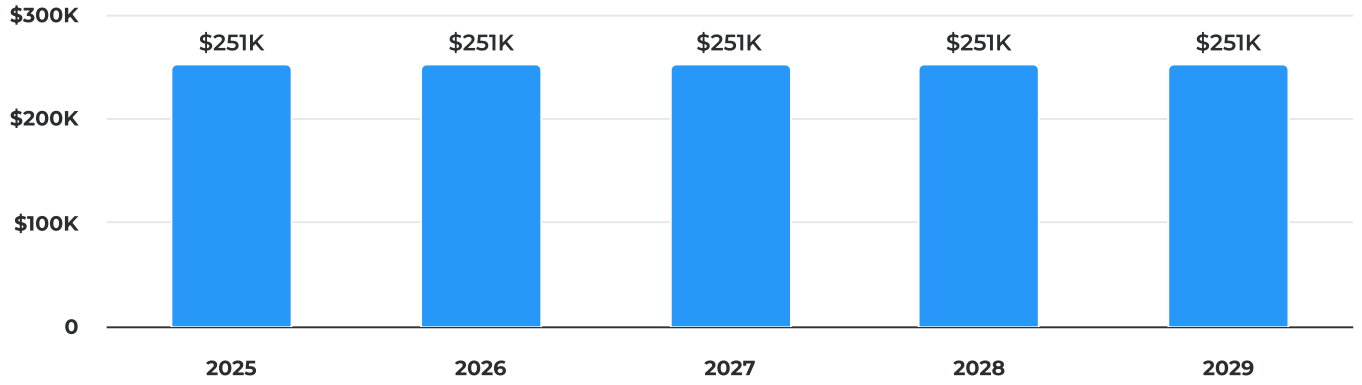
This debt was issued to purchase two 2023 fire engines and will be repaid over 10 years at 4.09% interest. It matures in August 2032.



Fund Name	FY2025 -2026	FY2026 -2027	% Change	$ Change
Principal	$159,777.00	$166,166.00	4.00%	$6,389.00
Interest	$52,528.00	$46,138.00	-12.16%	-$6,390.00
Total Debt	**$212,305.00**	**$212,304.00**	**-**	**-$1.00**

2025 Pierce Engine

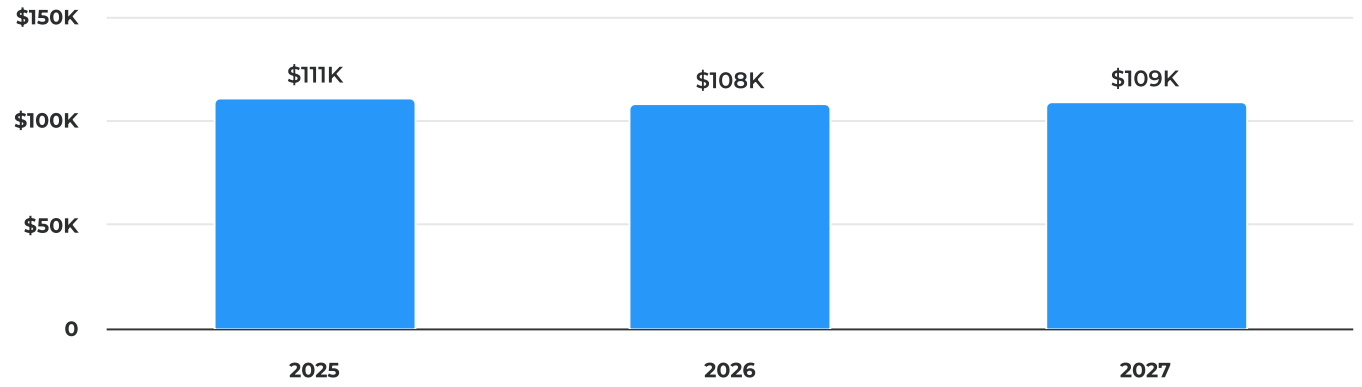
This debt was issued to purchase one 2025 fire engine and will be repaid over 5 years at 4.60% interest. It matures in August 2030.



Fund Name	FY2025 -2026	FY2026 -2027	% Change	$ Change
Principal	$202,498.00	$211,920.00	4.65%	$9,422.00
Interest	$48,813.00	$39,391.00	-19.30%	-$9,422.00
Total Debt	**$251,311.00**	**$251,311.00**	**-**	**-**

FFCO Bond - Main Station

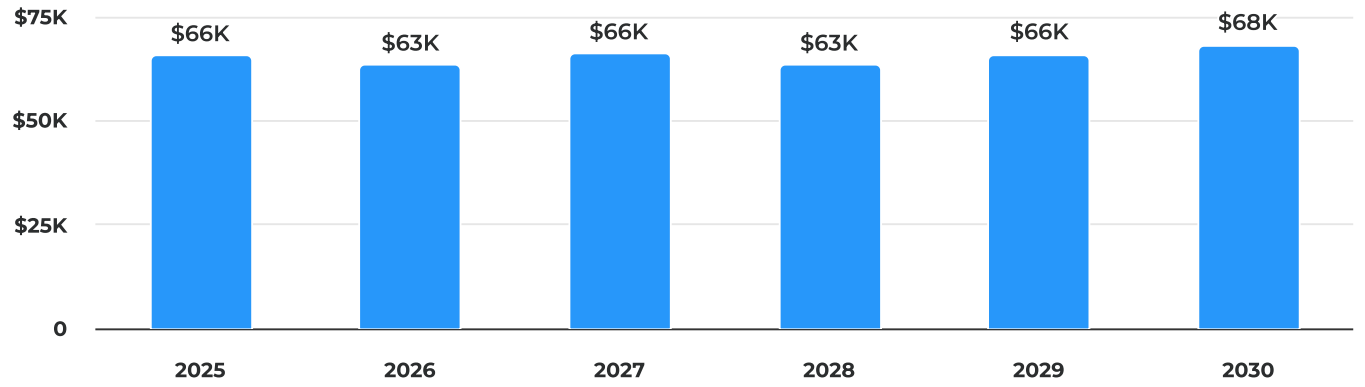
This bonded debt was issued to improve Fire Station 401, the main station. Interest rates range from 2.0%-4.0% and it matures in July 2028.



Fund Name	FY2025 -2026	FY2026 -2027	% Change	$ Change
Principal	$100,000.00	$100,000.00	-	-
Interest	$10,825.00	$8,200.00	-24.25%	-$2,625.00
Total Debt	**$110,825.00**	**$108,200.00**	**-2.37%**	**-$2,625.00**

FFCO Bond - Terrebonne Station

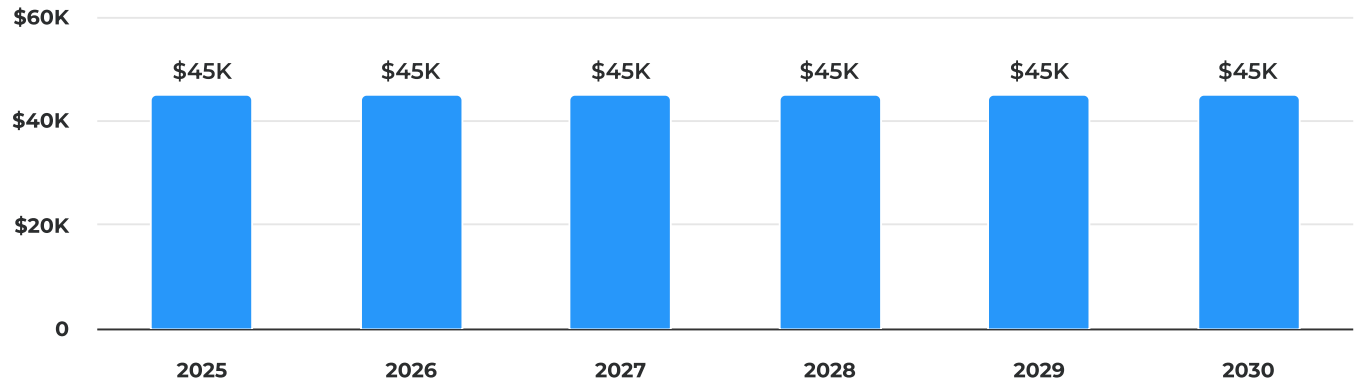
This bonded debt was issued on Fire Station 402, the Terrebonne station. Interest rates range from 3.75% to 4.70% and it matures in January 2031.



Fund Name	FY2025 -2026	FY2026 -2027	% Change	$ Change
Principal	$50,000.00	$50,000.00	-	-
Interest	$15,695.00	$13,395.00	-14.65%	-$2,300.00
Total Debt	**$65,695.00**	**$63,395.00**	**-3.50%**	**-$2,300.00**

2015 Pierce Engine

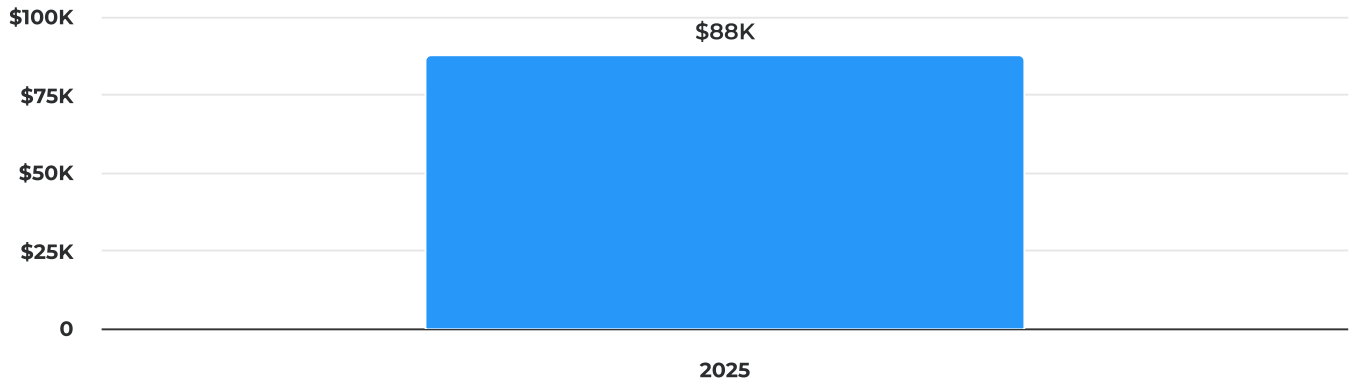
This debt was issued to purchase one 2025 fire engine and will be repaid over 15 years at 3.98% interest. It matures in December 2030.



Fund Name	FY2025 -2026	FY2026 -2027	% Change	$ Change
Principal	$35,478.00	$36,915.00	4.05%	$1,437.00
Interest	$9,543.00	$8,106.00	-15.06%	-$1,437.00
Total Debt	**$45,021.00**	**$45,021.00**	**-**	**-**

2021 Pierce Type 3

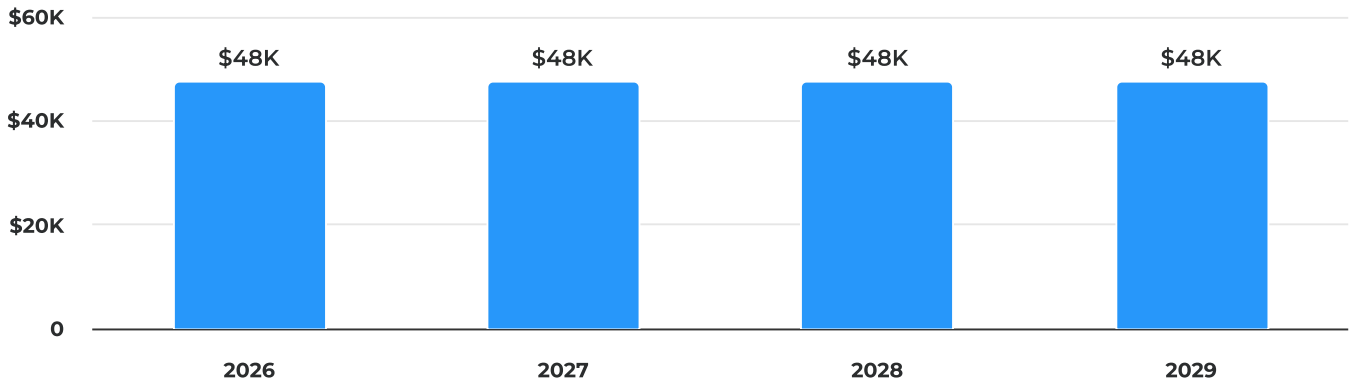
This debt was issued to purchase one 2021 fire engine and was repaid over 5 years at 1.96% interest. It matured in June 2026.



Fund Name	FY2025 -2026	% Change	$ Change
Principal	$86,594.00	-	-$86,594.00
Interest	$1,275.00	-	-$1,275.00
Total Debt	**$87,869.00**	**-**	**-$87,869.00**

2026 LifePak & Lucas

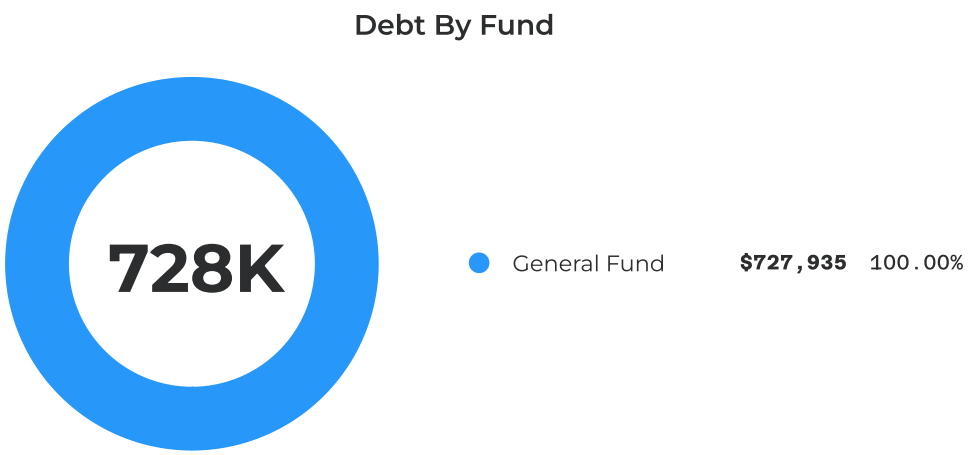
This debt was issued to purchase LifePak and Lucas lifesaving medical devices and will be repaid over 4 years at 3.71% interest. It matures in June 2030.



Fund Name	FY2026 -2027	% Change	$ Change
Principal	$41,232.00	-	$41,232.00
Interest	$6,472.00	-	$6,472.00
Total Debt	**$47,704.00**	**-**	**$47,704.00**

Debt Service Payment By Fund

Debt payments (debt service) are a fixed cost of operating the General Fund. They require a portion of the budget to be set aside for interest and principal repayments, which reduces the amount available for other services. Over the past ten years, debt payments have averaged around $515,000 annually. However, total debt service is only 3.7% of the General Fund operating budget, which the District is able to support with current resources.



Total Debt

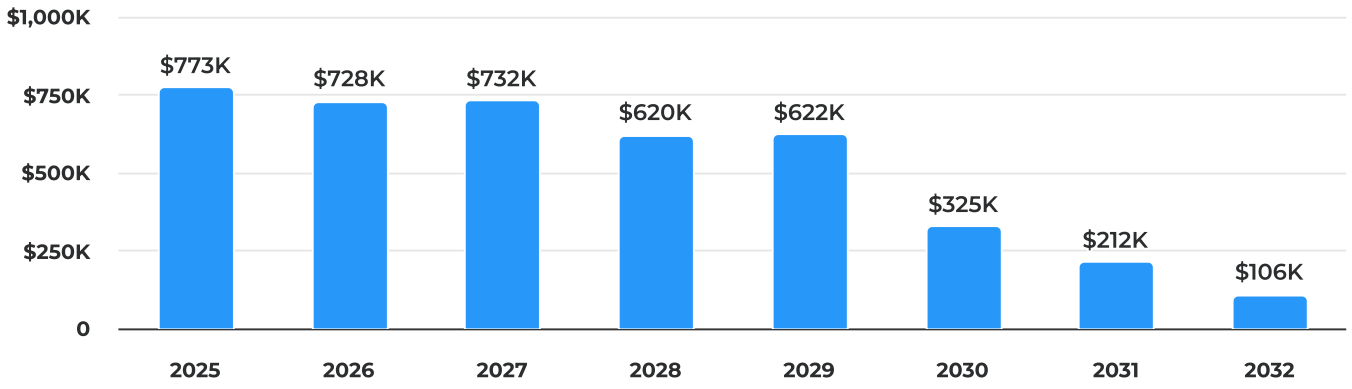
$727,935

-$45,091 (-5.83% vs. FY25)

Fund Name	FY2025 -2026	FY2026 -2027	% Change	$ Change
General Fund	$773,026.00	$727,935.00	-5.83%	-$45,091.00
Total Debt	**$773,026.00**	**$727,935.00**	**-5.83%**	**-$45,091.00**

General Fund

Upcoming debt service payments by year are summarized below. Amounts include both principal and interest.



Fund Name	FY2025 -2026	FY2026 -2027	% Change	$ Change
General Fund	$773,026.00	$727,935.00	-5.83%	-$45,091.00
Total Debt	**$773,026.00**	**$727,935.00**	**-5.83%**	**-$45,091.00**

Appendix

The Appendix includes the Glossary and required Budget Forms.

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Capital Outlay – Expenditures for the acquisition of capital assets.

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

EMS.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Full Time Equivalent – This is a standardized measure to convert the total number of hours worked an employees into the equivalent number of full-time workers. It accounts for part-time positions or positions that may have been vacant at times throughout the 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 fund balance is the difference between actual revenues and expenditures at the end of the fiscal year and is added to or subtracted from the fund balance at the beginning of the year. A positive fund balance is created when revenues exceed expenditures during the year. Part of the fund balance (appropriated fund balance) is typically applied as a revenue in the following budget year.

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

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

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

Ground Emergency Medical Transport (GEMT) Supplemental Payment Program –Created by Oregon House Bill 4030 (2016), the GEMT program allows for additional reimbursement to the District. The supplemental payments cover the funding gap between the District's actual costs per GEMT transport and the allowable amount received from the Oregon Health Plan (Medicaid) and any other sources of reimbursement. The program has two components, a reimbursement based upon costs incurred for fee-for-service (FFS) claims and a fixed amount paid per eligible coordinated care organization (CCO) emergency transport as determined by the state of Oregon.

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

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

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

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

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

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

Operating Budget/Costs/Expenses - Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service

delivery activities of a government are controlled. Typically consists of Personnel Services and Materials & Services categories or Object Classifications.

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

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

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

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

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

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

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

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

Post Employment Health Plan - A tax-free health reimbursement plan which is used by employees and their eligible dependents to pay for eligible medical expenses after they have separated employment from Redmond Fire & Rescue.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Budget Forms

The following are required budget forms and the adopting resolution which are necessary components of the budget process.

- Form LB-1: Notice of Budget Hearing
  - This form was published in the Bend Bulletin on June 9, 2026.

- Form LB-50: Notice of Property Tax and Certification of Intent to Impose a Tax Fee, Assessment, or Charge on Property
  - This form is completed for each county (Crook, Deschutes & Jefferson) in which this District has taxable property and was submitted to the county assessors on or before July 15, 2026.

- Resolution #2026-03: A resolution adopting the FY 2026/27 budget, making appropriations, and levying/categorizing the tax.
  - This resolution was adopted by the District Board on June 17, 2026.

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

A public meeting of Redmond Fire & Rescue Fire District will be held on June 17, 2026 at 9:30am. Meeting will occur virtually and at 341 NW Dogwood Ave., Redmond, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the Redmond Fire & Rescue Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected online at www.rdmfire.org or requested by calling 541-504-5000 or emailing admin@rdmfire.org. This budget is for an annual period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Jodi Burch Telephone: 541-504-5000 Email: jodi.burch@rdmfire.org

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2024-25	Adopted Budget This Year 2025-26	Approved Budget Next Year 2026-27
Beginning Fund Balance/Net Working Capital	8,656,507	10,132,682	10,588,331
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	4,696,156	4,995,087	4,977,125
Federal, State & all Other Grants, Gifts, Allocations & Donations	147,484	1,500,000	3,900,000
Revenue from Bonds and Other Debt	1,111,197	0	0
Interfund Transfers / Internal Service Reimbursements	1,051,593	1,658,195	1,174,369
All Other Resources Except Current Year Property Taxes	780,496	330,000	470,000
Current Year Property Taxes Estimated to be Received	13,348,777	13,763,000	14,478,500
Total Resources	**$29,792,210**	**$32,378,964**	**$35,588,325**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	13,893,319	15,492,255	16,368,016
Materials and Services	2,414,557	2,792,104	2,829,509
Capital Outlay	1,774,569	2,985,000	5,605,000
Debt Service	525,490	774,500	728,100
Interfund Transfers	1,051,593	1,658,195	1,174,369
Contingencies	0	6,656,910	6,863,331
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	0	2,020,000	2,020,000
Total Requirements	**$19,659,527**	**$32,378,964**	**$35,588,325**

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

General Fund - Administration	1,251,309	1,584,792	1,639,249
FTE	5.0	6.0	6.0
General Fund - Operations - Fire & Rescue Ops	11,754,255	12,950,396	13,488,722
FTE	54.0	57.0	59.0
General Fund - Operations - Fire & Rescue Training	466,204	441,730	680,977
FTE	1.0	1.0	2.0
General Fund - Operations - EMS Ops	1,450,032	1,697,112	1,701,597
FTE	7.0	7.0	7.0
General Fund - Fire & Life Safety	458,337	440,441	471,780
FTE	2.0	2.0	2.0
General Fund - Facilities, Vehicles & Equip	927,738	1,169,888	1,215,200
FTE	0	0	0
General Fund - Non-Departmental	1,577,083	9,002,521	8,714,366
FTE	0	0	0
Capital Projects Fund	1,774,569	2,875,000	5,580,000
FTE	0	0	0
MERRC Fund	0	197,084	76,434
FTE	0	0	0
Not Allocated to Organizational Unit or Program	0	2,020,000	2,020,000
FTE	0	0	0
Total Requirements	**$19,659,527**	**$32,378,964**	**$35,588,325**
Total FTE	**69.0**	**73.0**	**76.0**

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

Property taxes are expected to increase due to a 5.0% increase in AV with a 95.5% collection rate. Also includes a $1,500,000 grant for seismic upgrades at the Cline Falls station and $2,400,000 anticipated grant for the purchase of a ladder truck. Operating expenditures are relatively consistent with the prior year, however the District budget includes additional capital expenditures for building improvements and equipment.

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2024-25	Rate or Amount Imposed This Year 2025-26	Rate or Amount Approved Next Year 2026-27
Permanent Rate Levy (rate limit $1.7542 per $1,000)	$1.7542	$1.7542	$1.7542
Local Option Levy	$0.2700	$0.7500	$0.7500
Levy For General Obligation Bonds	0	0	0

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$0	$0
Other Bonds	$490,000	$0
Other Borrowings	$2,489,429	$0
Total	**$2,979,429**	**$0**

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

To assessor of Crook County

FORM OR-LB-50
2026-2027

☐ Check here if this is an amended form.

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

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

Mailing Address of District	City	State	ZIP code	Date
341 NW Dogwood Ave	Redmond	OR	97756	07/01/2026

Contact Person	Title	Daytime Telephone	Contact Person E-Mail
Jodi Burch	Chief Financial Officer, Contracted	541-504-5000	jodi.burch@rdmfire.org

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

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

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

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits (Rate -or- Dollar Amount)	Excluded from Measure 5 Limits (Dollar Amount of Bond Levy)
1. Rate per $1,000 **or** Total dollar amount levied (within permanent rate limit)	1	$1.7542	
2. Local option operating tax	2	$0.7500	
3. Local option capital project tax	3		
4. City of Portland Levy for pension and disability obligations	4		
5a. Levy for bonded indebtedness from bonds approved by voters **prior** to October 6, 2001	5a.		
5b. Levy for bonded indebtedness from bonds approved by voters **on or after** October 6, 2001	5b.		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.		0.0000

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per $1,000	6	1.7542
7. Election date when your **new district** received voter approval for your permanent rate limit	7	
8. **Estimated** permanent rate limit for newly **merged/consolidated district**	8	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -**or**- rate authorized per year by voters
Operating	11/07/2023	2024/25	2028/29	0.7500

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1			
2			

*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

****The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.**

150-504-050 (Rev. 10-24-23)

(see the back for worksheet for lines 5a, 5b, and 5c)

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

ED 50 119

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

To assessor of Deschutes County

FORM OR-LB-50
2026-2027

☐ Check here if this is an amended form.

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

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

Mailing Address of District	City	State	ZIP code	Date
341 NW Dogwood Ave	Redmond	OR	97756	07/01/2026

Contact Person	Title	Daytime Telephone	Contact Person E-Mail
Jodi Burch	Chief Financial Officer, Contracted	541-504-5000	jodi.burch@rdmfire.org

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

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

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

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits (Rate -or- Dollar Amount)	Excluded from Measure 5 Limits (Dollar Amount of Bond Levy)
1. Rate per $1,000 **or** Total dollar amount levied (within permanent rate limit)	1	$1.7542	
2. Local option operating tax	2	$0.7500	
3. Local option capital project tax	3		
4. City of Portland Levy for pension and disability obligations	4		
5a. Levy for bonded indebtedness from bonds approved by voters **prior** to October 6, 2001	5a.		
5b. Levy for bonded indebtedness from bonds approved by voters **on or after** October 6, 2001	5b.		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.		0.0000

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per $1,000	6	1.7542
7. Election date when your **new district** received voter approval for your permanent rate limit	7	
8. **Estimated** permanent rate limit for newly **merged/consolidated district**	8	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -**or**- rate authorized per year by voters
Operating	11/07/2023	2024/25	2028/29	0.7500

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1			
2			

*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

****The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.**

150-504-050 (Rev. 10-24-23)

(see the back for worksheet for lines 5a, 5b, and 5c)

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

ED 50 119

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

To assessor of Jefferson County

FORM OR-LB-50
2026-2027

☐ Check here if this is an amended form.

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

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

Mailing Address of District	City	State	ZIP code	Date
341 NW Dogwood Ave	Redmond	OR	97756	07/01/2026

Contact Person	Title	Daytime Telephone	Contact Person E-Mail
Jodi Burch	Chief Financial Officer, Contracted	541-504-5000	jodi.burch@rdmfire.org

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

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

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

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits (Rate -**or**- Dollar Amount)	Excluded from Measure 5 Limits (Dollar Amount of Bond Levy)
1. Rate per $1,000 **or** Total dollar amount levied (within permanent rate limit)	1	$1.7542	
2. Local option operating tax	2	$0.7500	
3. Local option capital project tax	3		
4. City of Portland Levy for pension and disability obligations	4		
5a. Levy for bonded indebtedness from bonds approved by voters **prior** to October 6, 2001	5a.		
5b. Levy for bonded indebtedness from bonds approved by voters **on or after** October 6, 2001	5b.		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.		**0.0000**

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per $1,000	6	**1.7542**
7. Election date when your **new district** received voter approval for your permanent rate limit	7	
8. **Estimated** permanent rate limit for newly **merged/consolidated district**	8	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -**or**- rate authorized per year by voters
Operating	11/07/2023	2024/25	2028/29	0.7500

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1			
2			

*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

****The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.**

150-504-050 (Rev. 10-24-23)

(see the back for worksheet for lines 5a, 5b, and 5c)

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

ED 50 119

REDMOND FIRE & RESCUE
RESOLUTION NO. 2026-03

A RESOLUTION ADOPTING THE FY 2026/27 BUDGET, MAKING APPROPRIATIONS, AND LEVYING/CATEGORIZING THE TAX.

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED, that the Redmond Fire & Rescue Board hereby adopts the budget for the fiscal year 2026/27, as approved by the Budget Committee, in the amount of $35,588,325. This figure includes $2,020,000 of unappropriated reserves. This budget is now on file at the Redmond Fire & Rescue Main Fire Station at 341 NW Dogwood Avenue in Redmond, Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED, that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2026 and for the following purposes (OU = Organizational Unit):

GENERAL FUND	
Administration (OU)	1,639,249
Fire & Rescue Ops (OU)	13,488,722
Fire & Rescue Training (OU)	680,977
EMS Ops (OU)	1,701,597
Fire & Life Safety (OU)	471,780
Facilities, Vehicles & Equipment (OU)	1,215,200
Debt Service	728,100
Transfers	1,174,369
Contingency	6,811,897
TOTAL	**27,911,891**

CAPITAL PROJECTS FUND	
Capital Outlay	5,580,000
TOTAL	**5,580,000**

MERRC FUND	
Capital Outlay	25,000
Contingency	51,434
TOTAL	**76,434**

TOTAL APPROPRIATIONS & ADOPTED BUDGET	
Total APPROPRIATIONS, All Funds	**33,568,325**
Total Unappropriated Reserve Amounts, All Funds	2,020,000
TOTAL ADOPTED BUDGET	**35,588,325**

Resolution No. 2026-03 - Page 1

RESOLUTION LEVYING THE TAX

BE IT RESOLVED, that the following ad valorem property taxes, as included in the fiscal year 2026/27 budget, are hereby imposed upon the assessed value of all taxable property within the district.

- At the rate of $1.7542 per $1,000 of assessed value from permanent rate tax
- At the rate of $0.7500 per $1,000 of assessed value from local operating levy for general operations

RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED, that the taxes imposed are hereby categorized for purposes of Article XI, Section 11b of the Oregon Constitution as:

Subject to the General Government Limitation
Permanent Tax Rate .....$1.7542 / $1,000 Assessed Value
Local Option Levy Tax Rate .....$0.7500 / $1,000 Assessed Value

The above resolution statements are **ADOPTED** by the District Board and **SIGNED** by the Board President this 17th day of June, 2026.

Jessica Meyer, Board President

ATTEST:

Diane Cox, District Recorder

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