

ADOPTED BUDGET

Fiscal Year
2024-25

Deschutes County RFPD #2



Deschutes County Rural Fire Protection District #2

1212 SW Simpson; Bend, OR
541-322-6377

INTRODUCTION OF MEMBERS

Board of Directors

Term Expires

Position 1: Steve Davidson	2025
Position 2: Oliver Tatom, Vice President	2025
Position 3: George Roshak	2025
Position 4: Kent Haarberg, Secretary/Treasurer	2027
Position 5: Raymond Miao, President	2027

Budget Committee

Term Expires

Mike Cleavenger	2026
Crosby Grindle	2024
Michael Kirkpatrick	2026
John Pritchard	2024
Judi Norris	2027

Staff

Gary Marshall, Executive Director Serving since 2018



BUDGET CALENDAR

DESCHUTES COUNTY RURAL FIRE PROTECTION DISTRICT #2

CALENDAR FOR 2024/25 BUDGET YEAR

- Appointment of Budget Officer March 19, 2024
- Approve Budget Calendar March 19, 2024
- Budget Officer Meetings w/ Acct and Treasurer March/April 2024
- Approve Budget Committee and Budget Message April 16, 2024
- Publish First Notice of Budget Committee Meeting * April 27, 2024
- Deliver Proposed Budget to Budget Committee May 3, 2024
- Publish Second Notice of Budget Committee Meeting* May 11, 2024
- Budget Committee Meets 12:00 PM after Board Mtg May 21, 2024
- Budget Committee Meets Again (If Needed) May 28, 2024
- Publish Notice of Budget Hearing on Proposed Budget June 12, 2024
- Budget Hearing during Board Meeting June 19, 2024
- Board Meeting to Enact Resolutions to Adopt Budget, Make Appropriations, Impose and Categorize Taxes June 19, 2024
- Post Adopted Budget on Fire District Website June 30, 2024
- Submit Copies of Budget Documents to Assessor June 30, 2024
- Submit Copies of Budget Documents to Clerk June 30, 2024

**Publishing first and second notice for budget committee meetings will include an additional Budget Committee meeting on May 28th if needed.*

ABOUT THE DISTRICT

Officially established as Deschutes County Rural Fire Protection District #2 in 1952, 'The District' provides fire prevention, protection and suppression services to residents living outside of the Bend city limits. In 1991, the charter was expanded to include emergency medical services (EMS).

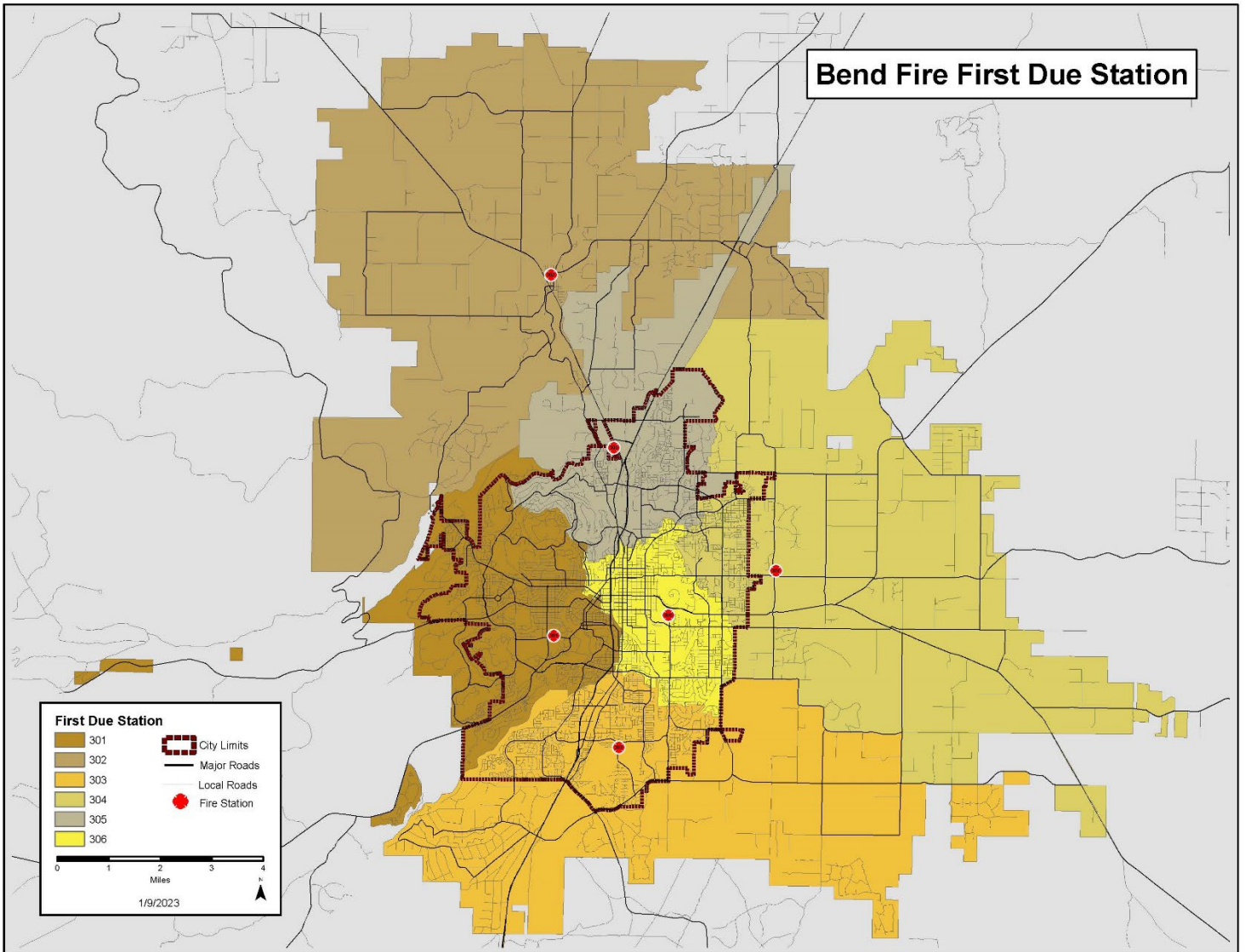
The District has approximately 140 square miles of suburban and forested land and serves approximately 35,000 constituents. Governed by a five-member elected Board of Directors, and an Executive Director, the Executive Director manages the day-to-day operations, fiscal and contract management, and performs administrative and public relations functions on behalf of The District.

The actual delivery of fire and emergency medical services is provided through an Intergovernmental Agreement (IGA) with the City of Bend.



1920 Station on Minnesota Ave (now Brickhouse Steakhouse)

GEOGRAPHICAL MAP



“Without geography, you’re nowhere.”

Jimmy Buffet

BUDGET MESSAGE

Budget Committee Members and Citizens,

I am pleased to present you with the proposed budget for the fiscal year 2024/25 for the Deschutes County Rural Fire Protection District #2. An internal budget team consisting of the Executive Director, the Budget Officer, the contracted accountant, and the Treasurer of the Board of Directors worked over the last couple of months to prepare this budget document.

2023/24 HISTORY

During the 2023-2024 fiscal year Deschutes County Rural Fire Protection District #2 (District) again saw increased revenues as property values continued to climb and with added growth in the District. The 5-year levy in both the City and the District which added .20 cents per \$1,000 of value into the Bend Fire & Rescue Fire & EMS Fund will expire June 30, 2024. In May of 2023 the Fire District and the City proposed a .76 cents Local Option Levy to replace the .20 cent expiring Levy, which is a .56 cent increase for the next five years starting July 1, 2024. The voters of the Fire District and the City both passed these Operating Levy's. This funding will allow the department to maintain Basic Life Support (BLS) units as well as Quick Response Vehicles (QRVs). The new funding will add personnel and purchase new equipment to reduce response times and maintain some of the best cardiac response statistics in the nation. The BLS configuration uses Emergency Medical Technicians (EMTs) who are assisted by a higher trained Paramedic in a QRV. The department will continue to have Paramedics staff Advanced Life Support (ALS) ambulances for critical calls.



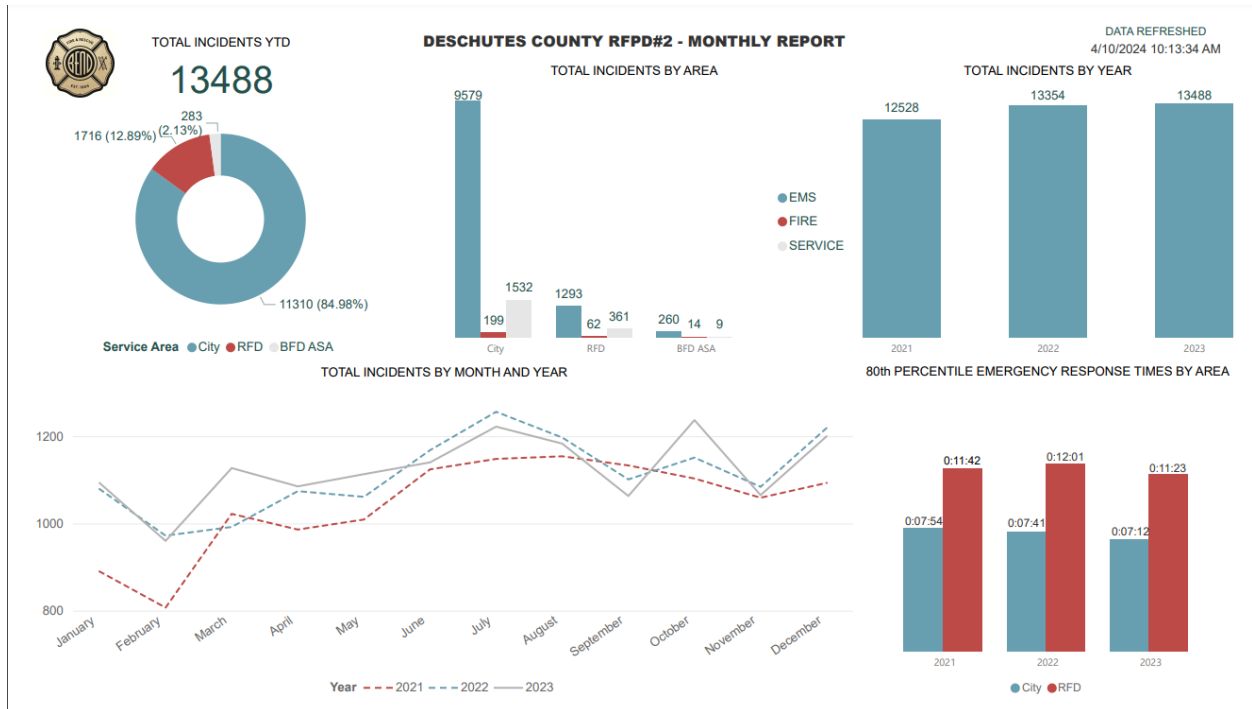
The District purchased a new 2023 Jeep Grand Cherokee to replace a 2019 Ford F-150, which was sold to Bend Fire and Rescue for \$25,000 to help offset the cost for the new District vehicle.

In 2022 the Tumalo Fire station was damaged by a vehicle where the driver lost control on the highway causing extensive damage to the fire station. Repairs to the building were completed in the Fall of 2023. The City of Bend's insurance reimbursed the District \$81,636 and the City paid the \$10,000 "Deductible" repaying the entire cost of \$91,636 to the District for the repairs.

The District increased its contribution to the Fire & EMS Fund in July, 2022 by \$0.105 for a total rate of \$1.31 per \$1,000 of assessed value. This \$0.105 increase is a two-year agreement between the District and the City of Bend to bridge funding to hire an additional nine firefighters to staff the Pilot Butte Fire Station with an ALS Engine. The City also added a new Fire Department Business Manager with these funds. This temporary \$0.105 increase expires on June 30, 2024. The new levy will now pay for those costs.

A "Maintenance Fund" to repair and maintain the aging buildings was created in 2021 by adding \$0.01 to the Fire & EMS Fund with another \$0.01 going to the Fire & EMS Fund for fire department operations. The District and the City are currently negotiating these \$0.02. The new Intergovernmental Agreement language will require the District to put these \$0.02 into the Capital Improvement Fund over the five-year course of the Levy.

The City will be required to fund the same with their valuation over the course of the five-year levy, but with the exchange of real estate land for their contribution at, or adjacent to the Pilot Butte station. After a City Master Plan is completed, the District and the City will negotiate an equitable land exchange.



Total calls for Bend Fire and Rescue from 2022 to 2023 are up 7% for a total call volume of 13,488. 84.3% of these calls are EMS-related calls. Fire makes up 2.1% and other services are 13.6%. Calls directly related to the District are at 12.9% for a total call volume of 1,716 for 2023.

FISCAL YEAR 2024/25

The Fire District budget documents reflect a fire district contribution to the Fire & EMS Fund for 2024/25 to be calculated at the rate of \$1.185 per \$1,000 of assessed value. The District will contribute \$0.02 per \$1,000 assessed value to the CIP Fund totaling \$81,000.

Collection rates can affect the bottom line of the Fire District for each year as well as the amount of discretionary funds available. The collection rate for next year's budget will be calculated at 96%. A contingency amount of 3% has been budgeted for unforeseen expenditures which would require a supplemental budget. An ending fund balance of \$1,139,722 during this fiscal year will pay for the District's operating costs from July to November when new tax revenues are received. The District also manages a \$12,000 FireFree wildfire grant program targeted at removing hazardous vegetation around homes to assist with wildfire spread to structures. Small grants are available to groups or individual homeowners to encourage wildfire risk reduction within the boundaries of the District. These grants also assist homeowners to become nationally recognized as a "Firewise" site which will reduce the threat of wildfire, enhance safety to firefighters and may help to lessen the amount of individual home insurance premiums.



Picture on the left: 1975 - then Fire Chief Pete Hansen.
Picture on the right: 2019 - current Fire Chief Todd Riley.

The District was awarded a \$280,679.00 grant from the Oregon State Fire Marshal's Office for the Deschutes River Woods wildfire fuels reduction project. This project will focus on the first responder access/egress; ensure safe resident wildfire evacuation; fuels reduction education for the community; and restoration of resilient landscapes.

The debt for the construction of the first three fire stations almost 25 years ago is carried by the City of Bend with the agreement that the Fire District will pay the debt service after station rent is deducted.

The City of Bend debt through a 2005 Memorandum of Understanding (MOU) is to be paid from the City's General Fund and is due to be paid in full June 30, 2024. There is no more debt the Fire District currently carries for the East station, Training Facility, and the Receiving/Shop Building. The Fire District did borrow funds in 2018 and is carrying debt for the new Tumalo and Pilot Butte fire stations. This debt is paid in semi-annual payments to the lending institution by the District. These exact same amounts are then reimbursed with semi-annual payments to the District from the Bend Fire and Rescue's Fire & EMS Fund. The City collects \$50,000 each year from the Bend Police Department for



the use of two drive-through apparatus bays at the Pilot Butte station to allow them to use this as a training room. Those funds are allocated to the Fire & EMS Fund to help offset the payments to the Fire District. The Board of Directors believes by owning all fire stations, training buildings and storage facilities, it is practical and responsible to assist the City in maintaining certain failing parts and/or systems of these buildings as to not handicap the Fire & EMS Fund to an extent that may reduce services to our citizens, even though the IGA between the District and the City's states the City will pay the cost of all

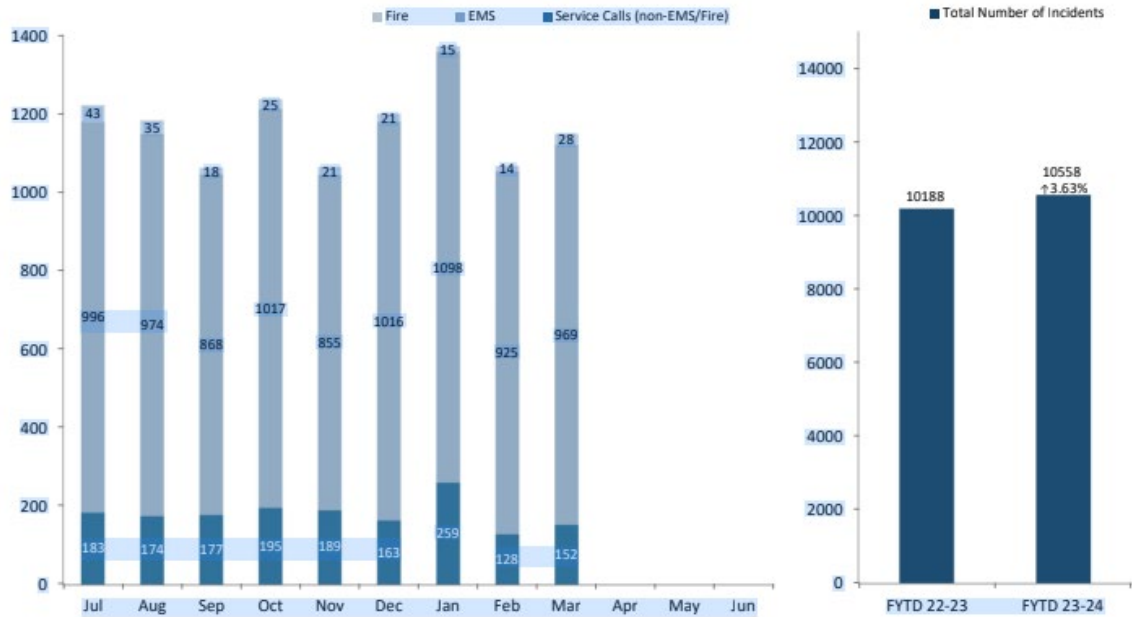
maintenance to the buildings. Therefore, you will see additional funds added to the CIP Fund for future projects.

The Capital Improvement Fund currently maintains over \$1 Million for future Capital Projects. This coming year, June 30, 2024 the City will have paid in full, the debt for first three fire stations and the City owned Fire Administration Building. July 1, 2024 the fire station lease agreements (excluding Tumalo and Pilot Butte stations), will allow through lease agreements for the District to invoice the City for rent payments to total \$394,000 which will be put into a Fund and used within the requirements of the Lease agreements.

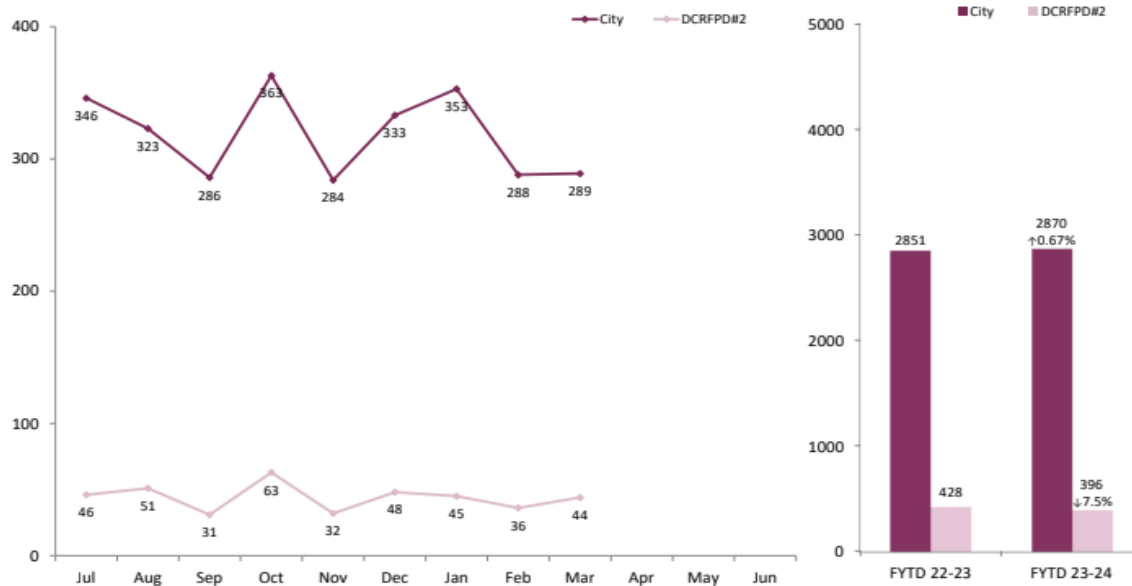
During fiscal year 24/25, the District plans to use \$150,000 from the rent payments to pay for fire station remodel projects including but not limited to, new kitchen cabinets, replacement of deteriorated wood clad – double hung windows and additional lockers for protective clothing. In addition, the District plans to use \$25,000 from the Capital Improvement Fund to assist in Board approved unexpected upgrades to District facilities that may require immediate attention.

The District has an unfunded debt to the State of Oregon Public Employees Retirement System (PERS) for the District's retired Executive Director, years 1993-2018. An Oregon law that was established January 1, 2020 allowed a PERS employed retiree to work back for a PERS employer as a full-time employee (prior law limited work back to 1,040 hours). This new law gave a path for the Fire District to start paying PERS debt for their past Executive Director. To pay this debt, the State of Oregon PERS is charging the Fire District 28.25% of its current Executive Director's salary. Payments to the State of Oregon PERS will total about \$38,671 during fiscal year ended June 30, 2024.

Total Calls for Service



Total Emergency Calls for Service



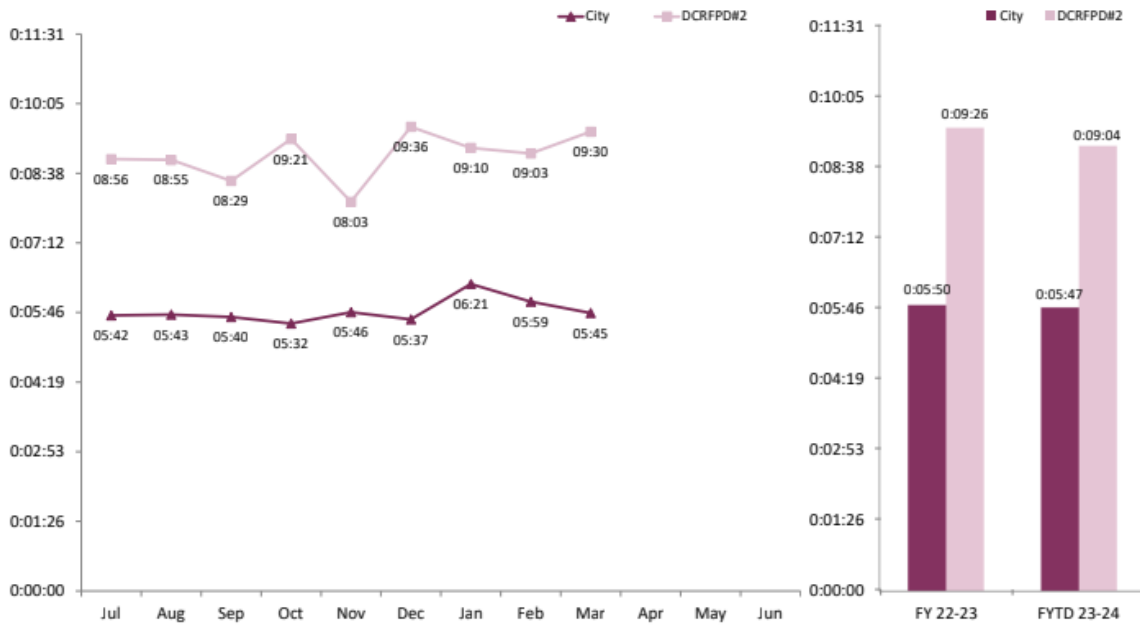
KEY ECONOMIC FACTORS AND ASSUMPTIONS

According to Deschutes County Assessor Scott Langton, the County's growth rate continues to be strong. There continues to be an increase in the number of new county building permits and increased value within the Fire District. Based upon Mr. Langton's modeling, the assessed value growth for 2024/25 should be similar to last year and he anticipates a 5.0% increase within the fire district. The Budget Officer and Treasurer agreed that a conservative amount of 4.75% increase should be budgeted. The increase in value for property located within the District also increased at a rate exceeding the amount budgeted last year. The largest expense for the District remains the contract payment to the Bend Fire and Rescue Fire & EMS Fund for fire protection services within the District boundaries.

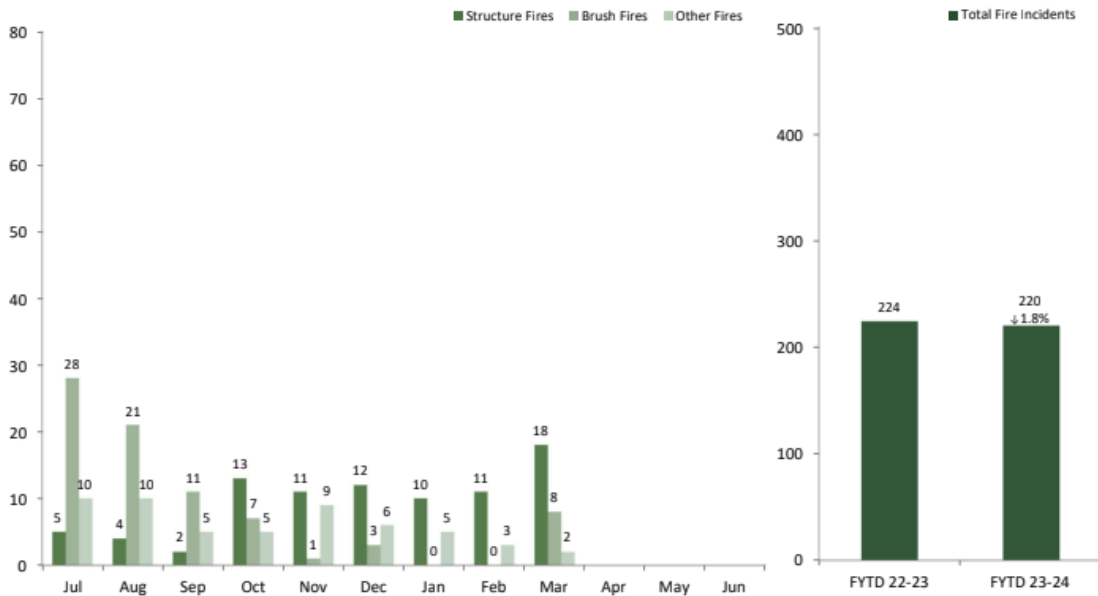
The budgeted amount for the levy is \$0.76 per \$1,000 of value at an anticipated collection rate of 96%. Collection rates can affect the bottom line of the District for each year as well as the amount of discretionary funds available. The District's maximum permanent tax rate per \$1,000 of value is \$1.4366. Of the \$1.4366 the City contract rate is \$1.185 per \$1,000 valuation which will be transferred to the Fire & EMS Fund. An additional \$.02 per \$1,000 valuation from the \$1.4366 will be put in the Capital Improvement Fund totaling \$81,000.

The entire Levy amount of the \$.76 per \$1,000 valuation will be transferred to the Fire & EMS Fund totaling \$3,069,607. In addition to the two cents, \$275,000 will be transferred to the Capital Improvement Fund. The 2023-2024 General Fund Operating Budget had a net operating expense of \$7,444,661 including a contingency amount of \$207,223. The Capital Improvement Fund beginning fund balance as of 6/30/23 is \$1,109,748.

Emergency Response Times



Total Fire Incidents

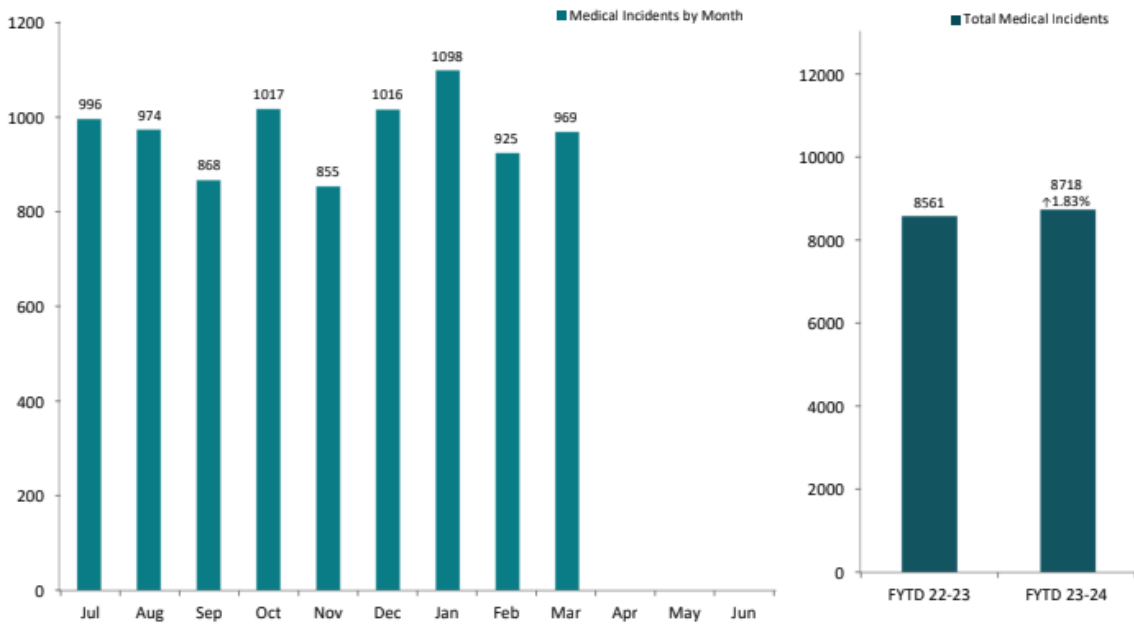


SIGNIFICANT BUDGET ITEMS

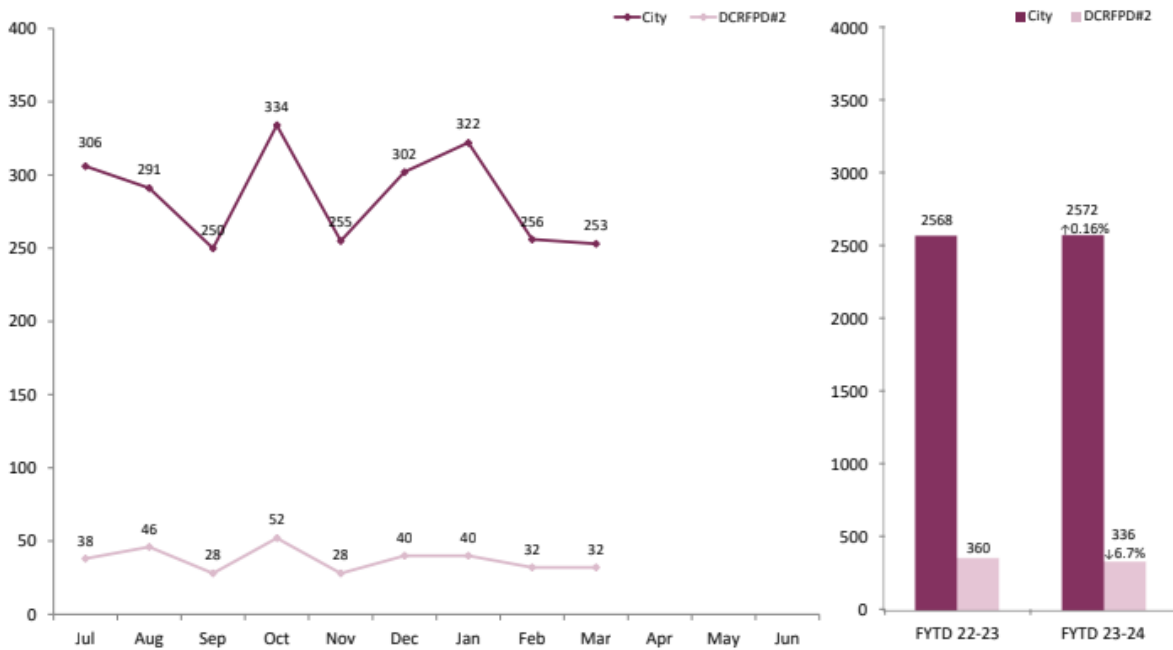
The Budget Committee should note the following assumptions used in the upcoming budget preparation that may be significant in its overall impact on the District.

- Training fees and expenses are pass-through line items for the benefit of fire trainings.
- Assumes payment of the CEO and part-time Executive Director's Health Insurance for approximately \$30,000 per year.
- Assumes that a new CEO position to be hired during the 2024/2025 fiscal year.
- PERS requires the District to pay off unfunded liabilities through payroll expenses. The tax rate is 28.25% for 2023/25 biennium. The total estimated unfunded debt is approximately \$125,000.
- Assumes election costs for three board members.
- Insurance costs to the District are expected to increase 15%. The insurance industry is seeing rate increases due to re-insurance costs within the insurance industry.
- The District is planning to assist with unexpected building maintenance projects for an estimated cost of \$25,000.
- The District will transfer \$250,000 to the CIP Fund for future building improvements and expansion.
- The District will transfer \$81,000 to the CIP Fund per the City/District approved IGA, for fire station development.
- The District will spend \$150,000 on Fire Station improvements.
- Assumes a cost of living raise of 3.5% for the Executive Director.
- Includes expenditures of \$150,000 related to the 3-year grant from the OSFM received in the prior fiscal year.
- This budget supports the Pipes and Drum band and the annual Firefighters awards banquet for \$3,000 each.

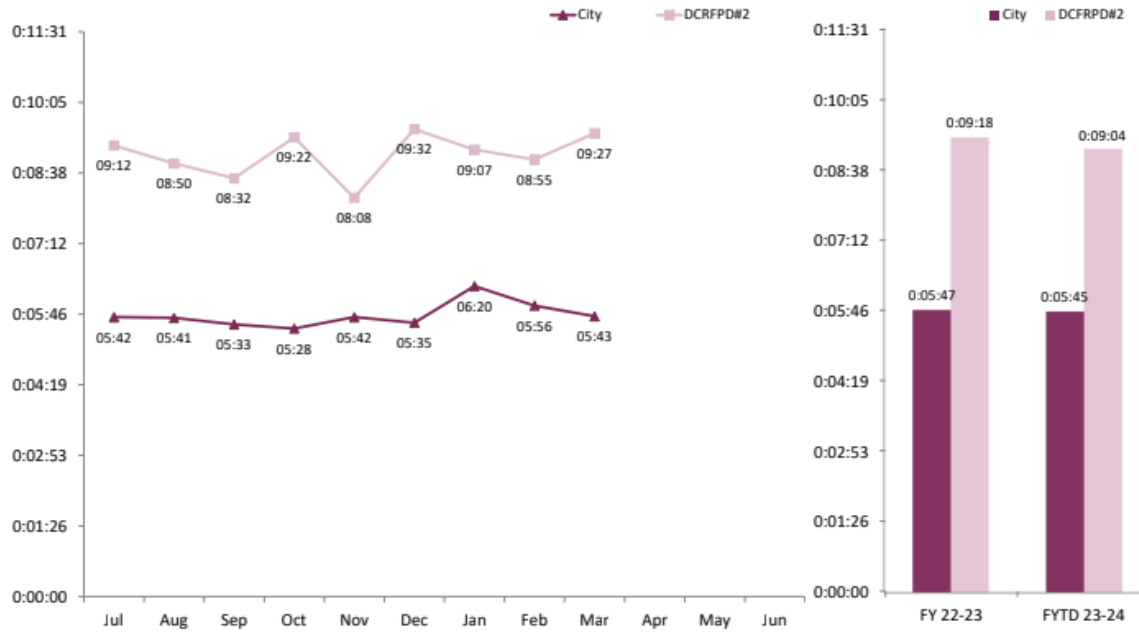
Total Medical Incidents



Emergency Medical Incidents



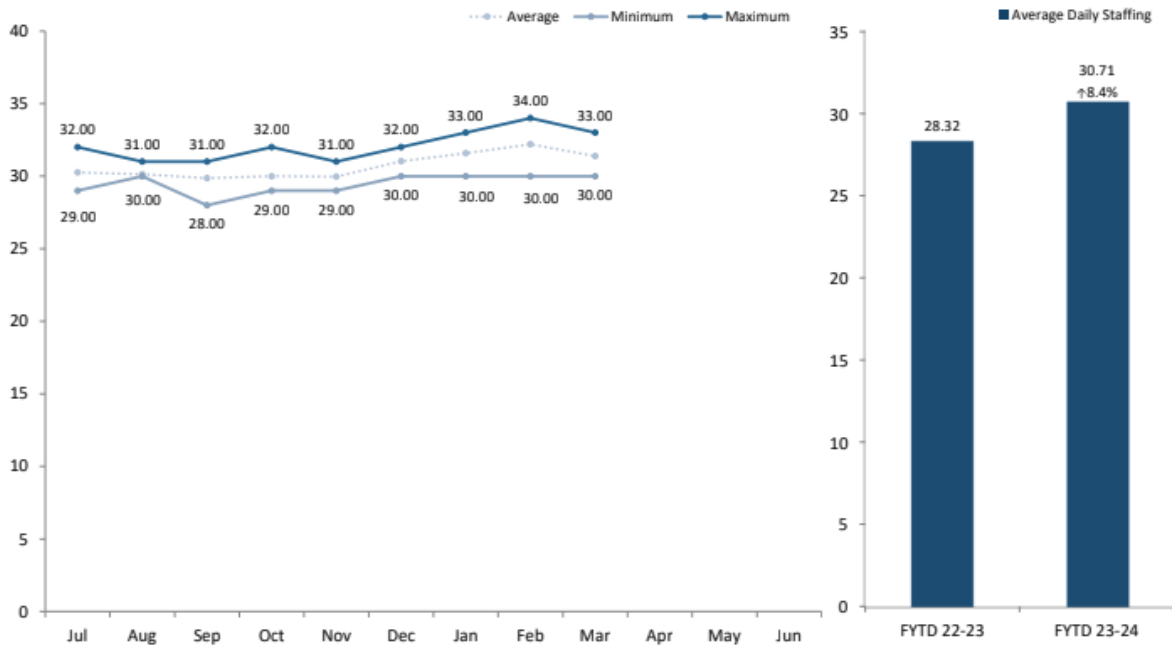
Emergency Medical Response Times



Hours Out of Resources



Daily Staffing Levels



“Through a unique partnership between Deschutes Rural Fire Protection District #2 and the City of Bend, Bend Fire & Rescue can provide exceptional fire suppression, emergency medical response, fire prevention, and public education to our evolving community. We strive to be not only a model for service delivery in Central Oregon, but across the entire state. The biggest challenge we face today is trying to keep pace with the increasing call volume. With our current 20-cent levy expiring in June of 2024, our ability to increase the necessary funding to add essential personnel lies with our voter approved 76-cent levy that was passed May 16, 2023. This was an important step to ensure that we can continue to provide exceptional service to the residents and visitors of our incredible community.”



Todd Riley
Fire Chief, Bend Fire & Rescue

BUDGET

OPERATING FUND REVENUE

ACTUAL FY 21/22	ACTUAL FY 22/23	BUDGET FY 23/24	PROJECTED FY 23/24	DESCHUTES COUNTY FIRE DIST #2 OPERATING FUND	BUDGET FY 24/25 Proposed	BUDGET FY 24/25 Approved	BUDGET FY 24/25 Adopted
				REVENUE			
787,002	535,446	906,459	681,679	Beginning Fund Balance	1,139,722		
5,688,724	5,955,413	6,242,594	6,299,773	Current Year Taxes	8,871,971		
46,892	88,519	40,000	44,353	Prev Levied Taxes Est to be Rec'd	40,000		
10,694	74,396	40,000	127,718	Interest	50,000		
1,500	-	1,000	1,000	Annexation Fees	1,500		
330,509	330,509	600,508	603,717	Rents/Leases	593,104		
2,267	2,024	2,500	2,000	Sign / Candles Income	2,675		
-	-	-	280,679	Grant Income	-		
39,200	39,200	-	-	Personal Services Contract Revenue	19,600		
-	361	30,000	25,000	Other	-		
6,906,788	7,025,868	7,863,061	8,065,919	TOTAL REVENUE	10,718,572	-	-

Beginning Fund Balance \$1,139,722
 Amount estimated to be carried over from previous year.

Current Year Taxes \$8,871,971
 Permanent Levy (\$1.4366/\$1,000 valuation @ 96% collection rate) \$5,802,364
 Operating Levy (\$0.76/\$1,000 valuation @ 96% collection rate) \$3,069,607

Previously Levied Taxes Estimated to be Received \$40,000
 Permanent Levy (\$1.4366/\$1,000 valuation) \$35,000
 Operating Levy (\$0.20/\$1,000 valuation) \$5,000

Interest \$50,000
 Interest from LGIP deposits and First Interstate Bank accounts.

Annexation Fees \$1,500
 Fees received when properties are annexed into the District. Three@\$500.

Rents/Leases \$593,104
 City of Bend 2019 lease for stations Tumalo & Pilot Butte \$591,500
 9-1-1 Lease for backup center at 62420 Hamby ½ year \$1,604

Signs / Candles Income \$2,675
 Address Sign income @ \$25 each \$2,500
 Battery-operated Candles rented \$175

Grant Income \$0

Personal Services Contract Revenue \$0
 Payment from City of Bend for their portion of Executive Director services.
 Maintenance transferring to City of Bend.

Other Income \$0
 Reimbursements, insurance payments, sales of equipment, etc.

OPERATING FUND EXPENDITURES

ACTUAL FY 21/22	ACTUAL FY 22/23	BUDGET FY 23/24	PROJECTED FY 23/24	DESCHUTES COUNTY FIRE DIST #2 OPERATING FUND	BUDGET FY 24/25 Proposed	BUDGET FY 24/25 Approved	BUDGET FY 24/25 Adopted
				EXPENDITURES			
				PERSONAL SERVICES			
127,339	127,339	136,889	136,889	Executive Director	-		
-	-	-	-	Payroll	200,000		
45,568	57,154	62,766	64,060	Payroll Taxes / Benefits	104,345		
172,907	184,493	199,656	200,949	TOTAL PERSONAL SERVICES	304,345	-	-
				MATERIALS AND SERVICES			
4,295,840	4,957,165	5,205,023	5,205,023	City of Bend Contract Fees	4,985,587		
694,838	740,468	762,874	762,874	City of Bend Levy Fees	3,069,607		
1,132,832	327,300	597,300	597,300	Debt Service	591,500		
5,200	2,000	12,000	2,000	Fire Free Program	12,000		
-	319	5,000		Fire Prevention / Education	2,500		
		280,000	5,000	Grant Expenses	150,000		
688	443	1,000	1,200	Office Expense	1,000		
1,585	574	1,000	783	Association Dues	1,500		
2,282	920	6,000	7,264	Conferences	10,000		
-	-	9,000	5,771	Elections	10,000		
245	1,890	2,500		Legal	2,500		
10,750	13,300	12,000	11,300	Audit	12,000		
-	-	-	-	Recruitment Expenses	5,000		
1,447	8,849	8,000	8,000	Miscellaneous	10,000		
14,297	14,041	24,000	15,000	Public Relations / Social Media	24,000		
14,075	15,279	20,800	16,305	Accounting	21,800		
1,441	809	9,000	2,000	Vehicle Expense	9,000		
369	876	1,000	500	Staff Expenses	1,000		
913	921	1,000	901	Uniforms	1,500		
3,513	4,380	5,000	4,225	Board Meetings	5,000		
10,510	11,502	14,000	21,067	Insurance	25,000		
2,217	2,626	2,500	700	Sign Program / Candles	2,500		
549	821	750	750	Communications	750		
-	1,041	2,035		Training Expense	1,000		
4,843	4,172	6,000	5,900	Software	7,500		
6,198,434	6,109,696	6,987,782	6,673,863	TOTAL MATERIALS AND SERVICES	8,962,244	-	-
				CAPITAL OUTLAY			
-	-	45,000	46,385	Capital Outlay	500		
-	-	45,000	46,385	TOTAL CAPITAL OUTLAY	500	-	-
				TRANSFERRRED TO OTHER FUNDS			
-	-	5,000	5,000	Capital Improvement Fund	356,000		
-	50,000	207,223	-	General Operating Contingency	277,998		
-	50,000	212,223	5,000	TOTAL TRANSFERS AND CONTINGENCY	633,998	-	-
6,371,341	6,344,189	7,444,661	6,926,197	TOTAL EXPENDITURES	9,901,087	-	-
535,447	681,679	418,400	1,139,722	Unappropriated Ending Fund Balance	817,485	-	-
6,906,788	7,025,868	7,863,061	8,065,919	TOTAL EXPENDITURES	10,718,572	-	-

Payroll..... \$200,000
 Executive Director salary for half-time position budgeted but not approved for first half of fiscal year (3.5% raise). Includes estimated CEO salary for second half of fiscal year, plus possible second part-time position for second half of fiscal year.

Payroll Taxes/Benefits..... \$104,345
 FICA Taxes @ 7.65%..... \$15,300
 Cell Phone Reimbursement @ \$80/month (x2) \$1,920
 PERS @ 28.25% \$56,500
 Other benefits/taxes..... \$625
 Health Insurance..... \$30,000

City of Bend Contract Fees	\$4,985,587
Base.....\$1.185 / \$1,000 assessed valuation	
City of Bend Levy Fees	\$3,069,607
\$0.76/\$1,000 assessed valuation	
Debt Service for stations 302 and 306.....	\$591,500
Full Faith & Credit Obligations, Series 2018, Interest.....	\$316,500
Full Faith & Credit Obligations, Series 2018, Principal.....	\$275,000
Fire Free Program	\$12,000
Grants for homeowners to create fire free areas	
Fire Prevention / Education.....	\$2,500
Funds for educating community and school programs in fire prevention.	
Grant Expenses	\$150,000
Expenses related to grant from OSFM for Deschutes River Woods project.	
Office Expenses.....	\$1,000
Office supplies, postage, printing.	
Association Dues.....	\$1,500
OFCA, NFPA, Lifeflight, SDAO	
Conferences.....	\$10,000
Conference fees, and travel expenses for Executive Director and Board Members	
Elections.....	\$10,000
Three board positions.	
Legal.....	\$2,500
Attorney and other legal fees.	
Audit	\$12,000
Auditor fees for annual audit.	
Recruitment Expenses.....	\$5,000
Recruitment expenses for a new CEO.	
Misc Other Expenses	\$10,000
Swalley Irrigation Fees	\$700
Oregon Gov't Ethics Commission Fee	\$500
Bank Fees	\$75
Pipe and Drum Band.....	\$3,000
Awards Banquet	\$3,000
Other support for Fire Department	\$2,725
Public Relations / Social Media	\$24,000
Newsletter.....	\$18,000
Newspaper notices/ads	\$3,000
Other	\$3,000
Accounting.....	\$21,800
Accounting Contractor @ \$1,400/mo.....	\$16,800
Payroll Service Fees	\$2,000
Other Accounting Fees.....	\$3,000
Vehicle Expenses	\$9,000
Fuel, supplies, tires and service for staff vehicle.	
Staff Expenses.....	\$1,000
Business expenses for Executive Director/CEO.	
Uniforms.....	\$1,500
Uniforms for E.D./CEO, Board Members, and Budget Committee Members.	

Board Meetings	\$5,000
Monthly board meeting lunches @ \$250	\$3,000
Monthly agenda meetings @ \$60.....	\$720
Board dues for Lifeflight, Airlink.....	\$1,280
Insurance	\$25,000
District Liability, Property, and Auto Insurance, Worker's Comp Insurance	
Sign Program / Candles	\$2,500
Supplies for address signs, battery-operated candles for rent.	
Communications.....	\$750
Office phone.	
Training Expenses	\$1,000
Expenses related to Training Revenue. \$160 from 2019/20; \$1875 from 2020/21	
Software	\$7,500
Predictive Software	\$6,500
Other	\$1,000
Capital Outlay.....	\$500
Capital Outlay items over \$5,000 in cost.	
Capital Improvement Fund	\$356,000
Transfers to the Capital Improvement Reserve Fund.	
General Operating Contingency	\$277,998
Funds set aside in contingency for budget anomalies at 3% of operating expenditures.	
Unappropriated Ending Fund Balance	\$817,485
Funds used to pay for expenditures prior to receipts of tax revenue in November.	



CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund was authorized and established in 2009 by Board Resolution to prepare for future improvements within the District and reviewed in 2019.

This fund will be reviewed to be continued or abolished in 2029.

ACTUAL FY 21/22	ACTUAL FY 22/23	BUDGET FY 23/24	PROJECTED FY 23/24	DESCHUTES COUNTY FIRE DIST #2 CAPITAL IMPROVEMENT FUND	BUDGET FY 24/25 Proposed	BUDGET FY 24/25 Approved	BUDGET FY 24/25 Adopted
				REVENUE			
1,194,231	1,117,743	1,126,743	1,109,748	Beginning Fund Balance	1,239,391		
				COB Facilities Rent	394,000		
		80,000	91,636	Other Income	500		
	50,000	5,000		Transferred from other Funds	356,000		
6,611	32,317	20,000	38,007	Interest	35,000		
1,200,842	1,200,060	1,231,743	1,239,391	TOTAL REVENUE	2,024,891	-	-
				EXPENDITURES			
				MATERIALS AND SERVICES			
-	68,706	40,000	22,930	Station Repair	25,000		
				CAPITAL OUTLAY			
83,099	21,606	12,500		Station Improvements	150,000		
				TOTAL EXPENDITURES	175,000	-	-
				Reserved-Future Station Improvements	244,000		
1,117,743	1,109,748	1,231,743	1,239,391	Reserved for Future Expenditures	1,605,891		
1,117,743	1,200,060	1,231,743	1,239,391	TOTAL EXPENDITURES	2,024,891	-	-

Beginning Fund Balance \$1,239,391
Estimated amounts carried forward from previous year to pay for future capital improvements.

COB Lease income all buildings except 2019 Tumalo & Pilot Butte..... \$394,000

Other Income \$500

Transferred from other Funds \$356,000
Total Funds transferred from Operating Fund to pay for future fire station improvements.

Interest Income \$35,000
Interest from LGIP deposits related to Capital Improvement Fund estimated at 3%.

Station Repair Expense \$25,000
Expenses related to unexpected fire station repairs.

Station Improvement Expense \$150,000
Improvements to remodel fire stations (Example: Cabinets, Windows, Lockers)

Reserved for Future Station Improvements..... \$244,000
Amounts reserved to pay for future station improvements.

Reserved for Future Expenditures \$1,605,891
Amounts reserved to pay for future capital improvements & development.

TAX FORMS

To be included once budget is approved by Budget Committee.

