

# BLACK BUTTE RANCH RURAL FIRE PROTECTION DISTRICT



## FISCAL YEAR 2022-2023 – PROPOSED BUDGET

Black Butte Ranch Rural Fire Protection District

*Sisters, Oregon*



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## INTRODUCTION

Welcome to the proposed budget of the Black Butte Ranch Rural Fire Protection District for Fiscal Year 2022-23 which runs from July 1 through June 30. This Budget has been prepared with many hours of staff time and consideration.

We hope you will find the information helpful and complete as the District strives to provide transparency and thoughtfulness in its finances.

## INTRODUCTION OF MEMBERS

BOARD OF DIRECTORS	TERM EXPIRES
Position 1: Don Bowler	June 30, 2023
Position 2: Dave Gibson	June 30, 2023
Position 3: Rodger Gabrielson	June 30, 2023
Position 4: Thomas Sawyer	June 30, 2025
Position 5: Larry Stuker	June 30, 2025

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

BUDGET COMMITTEE	TERM EXPIRES
Susan Waddell	June 30, 2023
Steve Yates	June 30, 2023
Gary Olson	June 30, 2022
Dave Sullivan	June 30, 2024
Rikki Geode	June 30, 2024

*The Budget Committee is comprised of the Board of Directors and five (5) citizen volunteers that are appointed by the Board.*

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DISTRICT ADMINISTRATIVE STAFF

Dan Tucker, Fire Chief	Serving Since 1986
Dave Phillips, Deputy Chief (Retiring July, 2022)	Serving Since 2015
Jamie Vohs, Administrative Assistant	Serving Since 2011

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DISTRICT CAREER STAFF

Shift Captains/Paramedics

Ryan Ahrendt  
Jared Earnest  
Tom Ward

Shift Firefighter/Paramedics

Travis Krieck  
Tyler Smith (Temporary)  
Travis Cooper

MISSION & VALUE STATEMENT

Mission Statement:

“Our mission is to be a professional, proactive department providing emergency medical services, fire protection, and fire prevention including education of the residents, guests and employees of Black Butte Ranch as well as throughout our response area.”

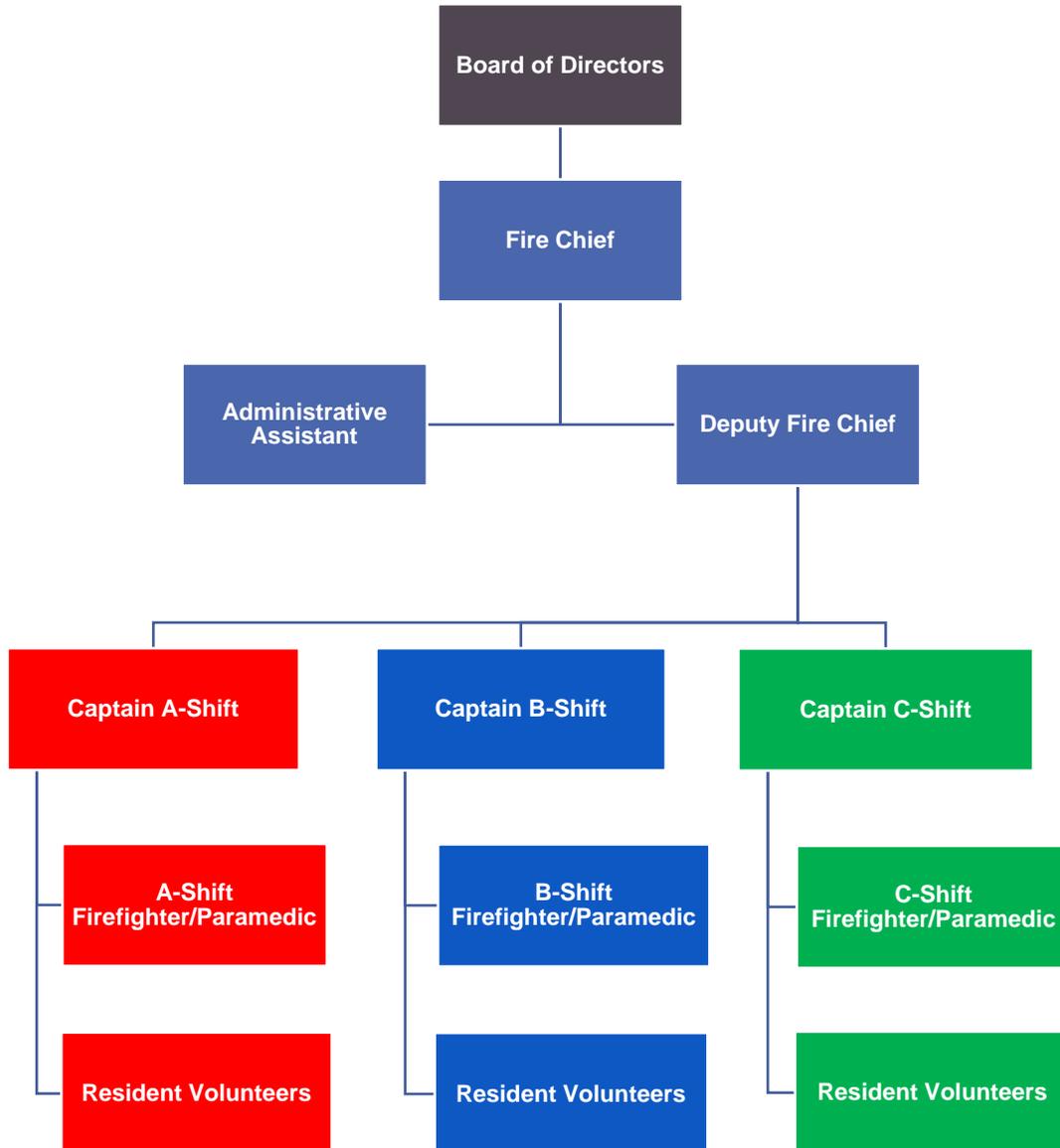
Values:

The following values guide the activities and actions of Black Butte Ranch RFPD. They demonstrate our belief that the manner in which we work and interact with others must be purposeful and carry the same significance as the outcome we are determined to achieve, we value:

- Being Professional
- Being Competent
- Being Respectful
- Being Compassionate
- Above all, Integrity

ORGANIZATIONAL CHART

Organization Chart



**PERSONNEL SUMMARY**

**PAID PERSONNEL**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Proposed 2022/23
<b>Administration</b>				
Fire Chief	1.00	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00	1.08
Administrative Assistant	1.00	1.00	1.00	1.00
<b>Line Staff</b>				
Captain/Paramedic	3.00	3.00	3.00	3.00
Firefighter/Paramedic	3.00	3.00	3.00	3.00
Seasonal/Temporary/Part Time	0.79	0.28	1.50	1.49
	9.79	9.28	10.50	10.57

**SUMMARY OF PERSONNEL CHANGES**

Review of the Past Year

No significant changes occurred through the past year.

Planning for the Upcoming Fiscal Year

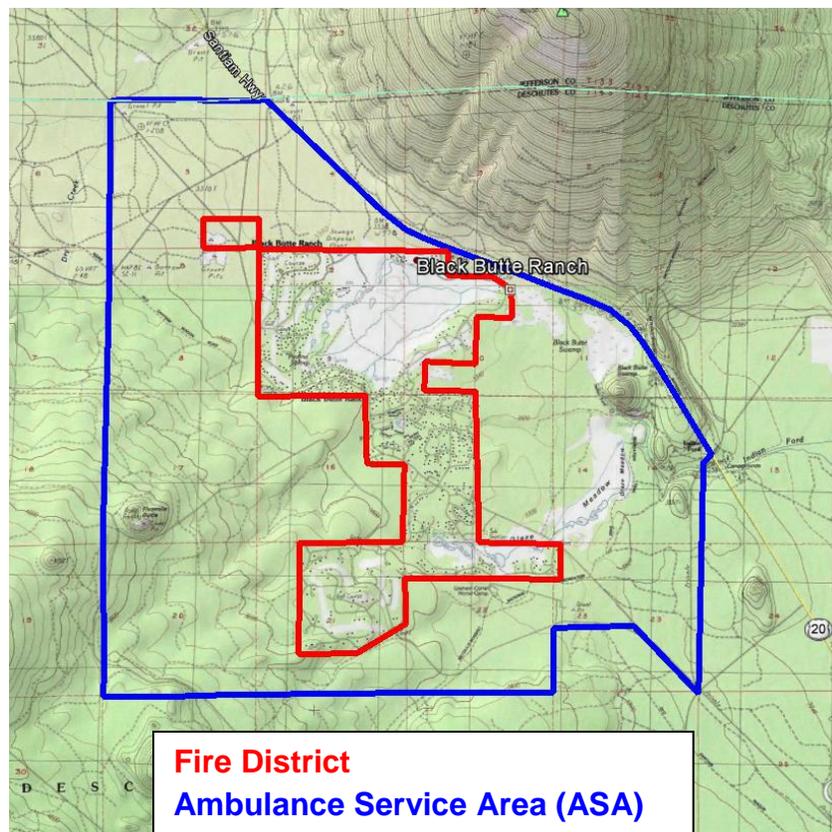
The District does not plan to change staffing levels in the coming fiscal year, but we are replacing two employees; Deputy Chief Phillips will be leaving in July, and we are replacing a Firefighter/Paramedic position that recently came open. Both hiring processes are underway during the writing of this budget.

## ABOUT THE DISTRICT

Black Butte Ranch Rural Fire Protection District (The District) operates under Oregon Revised Statutes Chapter 478 as a separate municipal corporation managed by a Board of Directors composed of a President, Vice President, Secretary, Treasurer, and one Director. The Board employs the Fire Chief to manage the District's day-to-day operations.

The District provides firefighting, emergency medical services, vehicle extrication and fire prevention services to the 3 square miles that makes up Black Butte Ranch. In addition, District personnel provide advanced life support emergency medical services, vehicle extrication, and ambulance transport services to our ASA (Ambulance Service Area) of over 12 square miles.

## GEOGRAPHICAL MAP



The District currently maintains a fleet of apparatus consisting of (1) Class A Engine, (1) 75' Ladder Truck, (1) Heavy Brush Engine, (1) Light Brush, (2) Advanced Life Support Ambulances, (2) Command Vehicles and (1) Duty Officer Vehicle, and (1) Utility Vehicle.

The District has nine employees, including three (3) Firefighter-Paramedics, three (3) Shift Captain-Paramedics, a Deputy Fire Chief, a Fire Chief, and an Administrative Assistant. The District also has several Resident Volunteers and occasionally uses seasonal, part-time help, and temporary employees.

## POPULATION AND DEMOGRAPHICS

Black Butte Ranch Rural Fire Protection District is a combination career and volunteer department that serves approximately 3 square miles in the mountainous shadows of the Central Oregon Cascades. The department serves the resort community of Black Butte Ranch with a permanent population of about 300 residents and a destination population that can be as high as 5000 during the peak summer months.



The location of the District along Hwy 20 and its relative position to the City of Sisters (our neighbor) provide for the potential for significant emergencies, including structure fires and wildland fires, multi-vehicle accidents, and commercial transportation accidents/spills. Our commitment to our mutual aid partners adds the potential for terror/mass casualty incidents, severe flooding, and other large-scale emergencies.



Black Butte Ranch Rural Fire Protection District is a small department located in the Northwest corner of Deschutes County along Hwy 20, a major artery supplying the Central Oregon Region year-round. Driving times from an incident within Black Butte Ranch to the nearest hospital can be more than 40 minutes in the winter months. Three work shifts are staffed by a Captain/Paramedic and a Firefighter/Paramedic. Normal minimum staffing is two

career personnel. Resident Volunteers supplement staffing on a 24-hour basis when not in school.

## POLICIES AND PROCEDURES

The District operates under three policy manuals, including

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

**Board Policies** are established by the Board of Directors and provide direction to the Fire Chief to carry out the day-to-day administration of the District.

**Administrative Policies** are policies established by the Fire Chief and approved by the Board of Directors to direct the District's day-to-day operations.

**Routine Operational Guidelines/Policies** are guidelines and policies established by the Deputy Fire Chief through approval of the Fire Chief to carry out the District's mission.

## TRAINING

The District's Fire and Emergency Medical Services (EMS) training is made possible through cooperation and innovation with our neighboring districts (Cloverdale RFPD and Sisters - Camp Sherman RFPD) under a mutual "Interagency Coordination" agreement.

Through Vector Solutions software (formerly Target Solutions), a comprehensive training schedule has been implemented and allows for continuous monitoring/scheduling of Fire and EMS training daily throughout all three agencies. Cooperation with our neighboring agencies provides for standard training methods boosting knowledge, efficiencies, and safety throughout the greater Sisters area.



## BUDGET MESSAGE

Budget Committee Members and Citizens:

I am pleased to present to you the proposed budget for the Fiscal Year 2022/23 for Black Butte Ranch Rural Fire Protection District. An internal committee consisting of all the career staff worked over the past several months to prepare the budget document. All employees were encouraged to submit budgetary requests for the preparation of this budget.

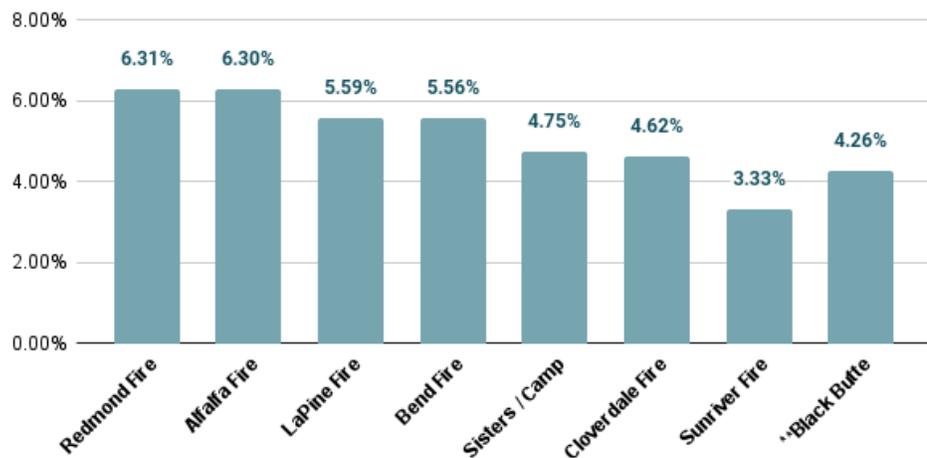
### KEY ECONOMIC FACTORS AND ASSUMPTIONS

The median home sale price, according to redfin.com, in Black Butte Ranch is \$1,310,000. Black Butte Ranch home prices were up 188% compared to last year. Compared to the rest of the country, cost of living in the Sisters area is 24.9% higher than the U.S. average (according to bestplaces.net). The World Population Review lists Oregon as the fourth-highest cost of living in the U.S. with an index of 134.6, behind California, District of Columbia and Hawaii.

Property tax increases are limited in Oregon under Measure 47 and 50 to a maximum of 3% increase in valuation for existing properties. Tax growth above this 3% is generally due to new construction. Although Fiscal Year 2021-22 showed an actual growth of 4.26%, this is somewhat misleading as the Real Market Value (RMV) was less than the Assessed Value (meaning

properties were assessed taxes on the lowest of the two). Some of those properties had seen their RMV quickly cross back above the Assessed Value line causing an increase higher than the normal 3%. Furthermore, there were some companies awaiting judgement on contested taxes that

**2020/21 to 2021/22 Assessed Value Change - Compared**



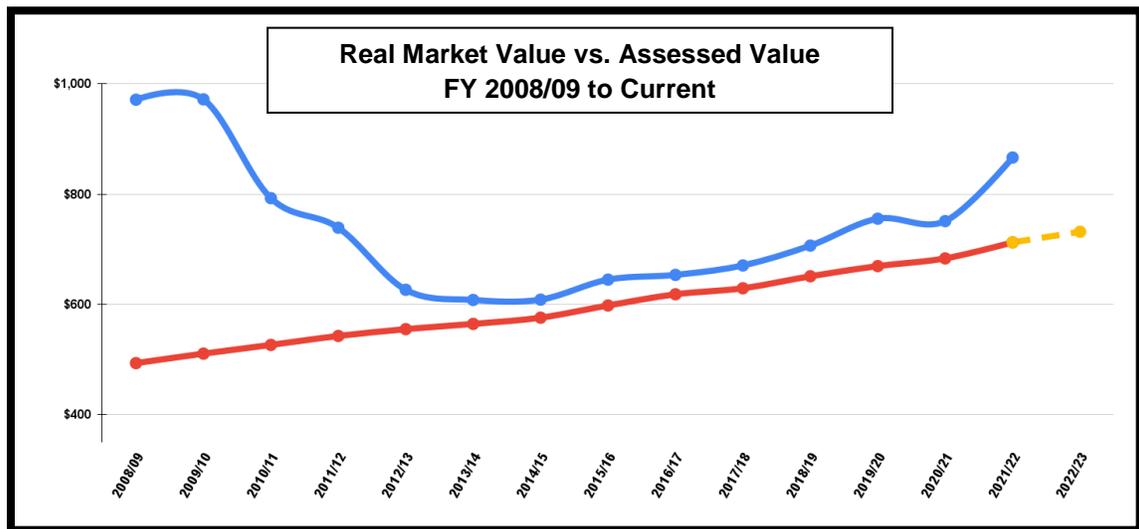
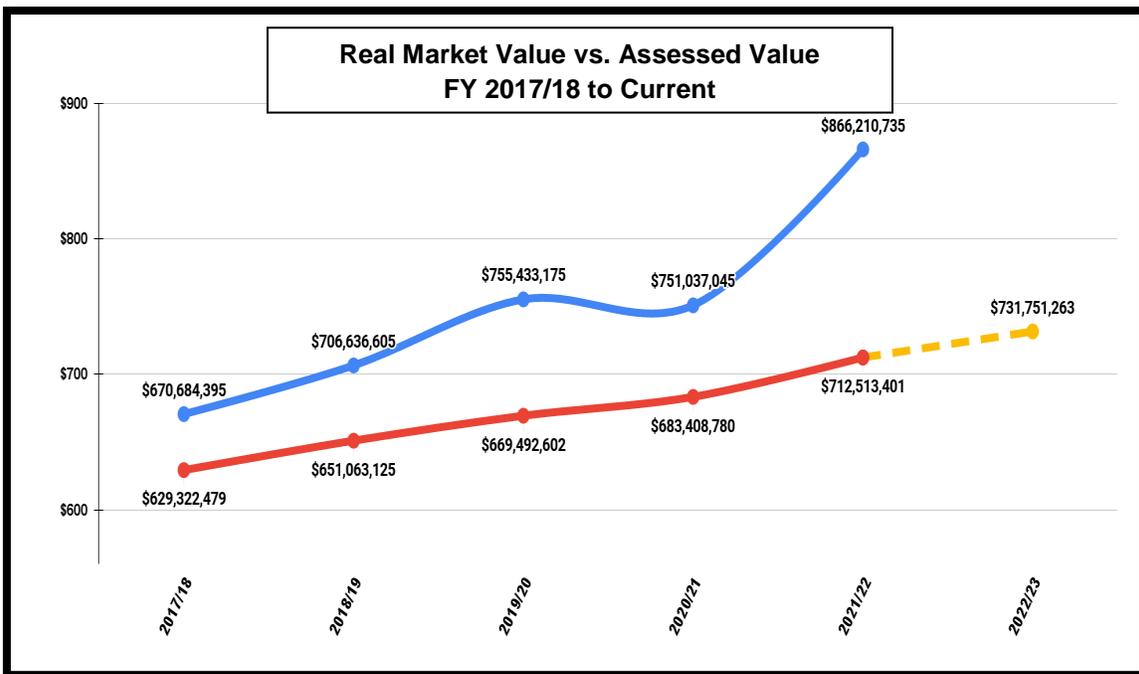
\*\*This is abnormally high as there were contested taxes coming back on line.

also showed up from previous years. New construction is limited on Black Butte Ranch as there are very few remaining vacant lots available.

Growth within the District is limited as a result of our demographics (destination resort community with a set number of home sites) to new construction on the few remaining vacant lots and larger remodels. Also, many of the association-owned commercial buildings were removed from the

property tax schedule during the Fiscal Year 2017/18, reducing the District's revenue by about \$22,000 per year. Cumulative over the last 5 years amounts to about \$116,798.

Although property is selling at record prices, under the tax rules mentioned previously, we do not get to see much change to our bottom line. We do see the Real Market Value separating from the Assessed Value which is certainly helpful in regards of protection from the potential impact should the housing market cool off. Unfortunately, this separation is not yet large enough to protect us should we see anything similar to the crash in 2008 – 2009.



In addition to the District's permanent tax rate of \$1.4677/\$1000 of assess value, the District also receives funds as a result of its general operating levy. In 2019, voters supported renewing our five-year local option levy at a rate of up to \$1.76/\$1000 of assessed value beginning July 1 2020. In the current Fiscal Year (2021/22), the District only imposed \$1.56/\$1000 of the approved \$1.76 (the same amount imposed over the previous eleven years).

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## EXPENDITURES

### Personnel Services

Personnel Services account for 28.34% of the total budget at \$1,731,048, representing a pure wage and benefits change of 7.10% increase over last year's budget for personnel. This change is primarily due to the District anticipating a new Deputy Chief (who will replace D/C Phillips) and the need to fill the current open Firefighter/Paramedic position. Both positions are on track to be filled in July 2022. In calculating the transition of these two positions, the following considerations are taken into account, the need to use or pay out accrued vacation time for D/C Phillips, and the need to factor both positions at the highest salary on the wage scale. This allows the ability to negotiate competitive wages for each position at the appropriate experience level.

Along with factoring in the new Deputy Chief and Firefighter/Paramedic, we have planned for seasonal and "temporary employees." The purpose of seasonal employees is to augment staffing during the busy summer months, and the purpose of budgeting for temporary employees is to augment staffing should the need arise. Within all of this budgeting, the District is still fully staffed with six career line staff personnel, three administrative personnel, and approximately 6 to 10 resident volunteers.

Salary and benefits for bargaining unit employees follow contractual obligations that comply with the current Collective Bargaining Unit (CBU) contract and compare to similar departments within Central Oregon. The current Collective Bargaining Unit (CBU) came into effect July 1, 2021, and will last five years, ending June 30, 2026. As a result of the bargaining of the current contract a cost of living adjustment (COLA) of 3% is accounted for in this budget. COLA for the District follows Social Security COLA with a minimum of 1% and a maximum of 3%. Along with COLA, some employees will receive step increases consistent with the approved salary schedules.

The BBR RFPD Board of Directors has indicated that an increase in Administrative Staff HRA-VEBA benefits may occur. The increase would go from \$100 to \$200 per month. However, with that said, it has not been decided on but accounted for within this budget.

Medical insurance is provided to employees by the District via the Oregon Teamster Employers Trust. Insurance rates are open to change each January, affecting the District for the remaining six months of the fiscal year and the first six months of the following budget. Since medical insurance can be volatile, we conservatively plan a 15% increase each year. Happily, we did not experience a rate increase for the current calendar year 2022.

The District participates in the PERS retirement system, where rate changes are biennial. The next expected rate change will take place in FY-2023/24 through FY-2025/26. As a result of some previous cost-cutting law changes that were implemented in 2013 being ruled unconstitutional by the Oregon Supreme Court on 4/30/2015, our District, like many public agencies, will continue to see increasing rates for the foreseeable future. In FY-2019/20, the District participated in the PERS "Employer Incentive Fund" program to take advantage of a matching funds opportunity provided by Oregon Senate Bill 1566. This program reduced our rates, across the board, by 3.09%. The District however, will need to take an in depth look at how we might stabilize rates in the future and decrease its unfunded liability.

### **Materials and Expenses & Capital Outlay**

Materials and Services accounts for 7.11% of the budget at \$434,229. The budget reflects an increase of 7.79% over FY 2021/22. The increase is a mix of needed items, as well as, an important consideration of inflation. The budget also reflects potential needs that could be realized, but may not happen.

Capital Outlay accounts for 2.07% of the budget at \$126,500. Capital Outlay is proposed to increase from a budgeted \$42,680 in FY 2021/22 to \$126,500 for 2022/23.

The full increase in Capital Outlay at this point is classified as a "potential". The District is budgeting for work that may need to be done to restore GM13. This would only take place should the Board decide that it is in the best interest of the District to do so. Of the \$126,000 proposed, \$60,000 (combined with \$90,000 from the Building & Grounds Reserve Fund) would be utilized for this purpose. If it is not, the district would anticipate using \$35,000 to paint the fire station.

Overall, the proposed Materials & Services and Capital Outlay combined are 25.86% higher than the previous fiscal year. The District is doing its best to work through these challenging times of COVID-19, inflation and the unknowns.

### **Contingency**

There is no statutory limit on the amount which may be budgeted and appropriated for general operating contingency. However, the amount which may be transferred from contingency by resolution over the course of a year is limited to 15 percent of the amount originally appropriated in the fund [ORS 294.463(2), renumbered from 294.450(2)]. Transfers which in total exceed 15 percent of the original appropriation may be made only after adopting a supplemental budget for that purpose. The proposed budget reflects this 15 percent contingency amount at \$359,000. (Contingency amounts are used in cases outside of normal operating expenditures).

## Ending Fund Balance

To avoid borrowing money between July and November, when tax revenue becomes available, the Board of Directors has adopted a policy to carry over an "Unappropriated Funds" balance to provide a minimum of 5 months of operating expenses. Furthermore, the District, through long-range projections, will carry an appropriate projected ending fund balance ("Reserved for Future Expenditure" plus "Unappropriated Funds") of approximately five months' worth of operating costs as it would look 15 years from now. This approach has and will continue to assist with spikes in the budget due to impacts that cannot be absorbed by our restricted growth rate. It also allows for gradual rate changes to the operating levy and forces long-range planning. This method will also result in the current ending fund balance being substantially more than five months of value.

## Fund Transfers

Staff is proposing to transfer \$100,000 into the Reserve Funds as follows, Technology Fund to receive \$0, Building and Grounds Fund to receive \$0 as we feel these two funds are at maturity, and the Vehicle Replacement Fund to receive \$100,000.

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### 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.

- Workers Compensation Insurance rates
- The anticipation of a new Deputy Chief and filling the current open Firefighter/Paramedic position
- The District will once again plan on the potential use of temporary employee(s) should the need arise and seasonal employees during our busy summer months.
- Increase in the HRA VEBA contribution amount for Administrative Staff
- PERS rates related to new staff members
- Budgeted fuel costs have been increased to reflect the current market
- Technology continues to move to subscription type services
- Insurance coverage for the three properties; specifically structure value
- The current needs of Glaze Meadow 13 of electricity, pest control, and association dues
- The future of Glaze Meadow 13



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## 2021 – 2022 HISTORY

Total resources for the District is expected to exceed budgeted levels this year due to conservative budgeting through the use of long-range projections.

The Beginning Operating Fund Balance for 2021/22 was \$3,761,366, which was about 7.62% more than projected.

Ambulance revenue in 2021/22 is expected to exceed budget forecast of \$47,500. Current revenue is \$51,675 as of March 31st, 2022.

Miscellaneous Income was significantly higher than the budget forecast of \$8,000. Current revenue is \$22,738 as of March 31st, 2022.

The 2021/22 fiscal year continued to be challenging in regards to COVID-19, much like 2020, forcing significant changes to how the District responded to emergency incidents and general access to District offices. We moved from in-person meetings to online meetings through several platforms and at times, moved to remote work depending on conditions at the time. Relief finally came in March of 2022 as the Omicron variant of COVID-19 dominated and overtook all previous variants. With Omicron causing fewer hospitalizations and less significant symptoms, restrictions were generally lifted. Although we maintain wearing protective equipment when in contact with patients, day to day operations are now relatively normal within our facilities.

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## POTENTIAL FOR ADVERSE BUDGET IMPACTS

Even though we are slowly returning to some level of normal, there are always potentials for adverse budget impacts. The following are some of those that are currently happening and others that could happen:

1. A resurgence of the COVID-19 virus with a more problematic variant.
2. Property insurance premiums increasing due to higher replacement costs.
3. A housing market crash could cause significant problems if it were to force Real Market Values below the Assessed Values.

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## FISCAL YEAR 2022 – 2023

The proposed operating budget for fiscal year 2022/23 is \$6,108,984. The proposed budget includes a 2.70% increase in taxable assessed value and assumes a 93% collection rate.

The Personnel Services categories include step increases for all eligible employees and a 3% Cost of Living Adjustment (COLA) that is within the minimum/maximum range of 1% to 3% and is based upon Social Security COLA index.

Health insurance rates did not increase in the last half of the 2021/22 fiscal year, which will continue for at least the first half of the proposed budget. As is normal, we will plan on a 15% increase for the last half.

PERS rates will remain the same for fiscal year 2022/23 as they are only changed on a biennium basis. The next biennium, 2023/25 will bring further increases; currently projected at over 7 percentage points higher.

We once again intend to impose a rate of \$1.56/\$1000 of assessed value for Fiscal Year 2022/23.

Combined, the base and levy rates equal \$3.0277/\$1000 of assessed value. At a predicted assessed value of \$731,751,263 and a conservative collection rate of 93%, District revenue is budgeted to be \$2,060,437.

The challenges with the pandemic over the past couple years has in many ways been difficult. But at the same time, we have grown and adapted which will ultimately make us stronger and more flexible for the future. The District will continue to remain vigilant regarding projections and take a conservative approach to the budget to try to ensure that the quality of service and long term stability of the organization sustains.

Respectfully Submitted,

*Dan Tucker*

Dan Tucker, Fire Chief  
Black Butte Ranch RFPD

## BUDGET PROCESS

The budget process for the 2022/2023 budget year begins with the appointment of the budget officer, which is Chief Dan Tucker, and the creation of the budget calendar.

The budget team consists of the three (3) administrative staff (Fire Chief, Deputy Fire Chief and Administrative Assistant) and the six (6) Career Captain-Paramedic and Firefighter-Paramedic. The main objective of this team is to provide a clear and concise picture of revenues and expenditures. We achieve this by reviewing historical data from previous budgets, forecasts given from Deschutes County Tax Assessor and insurance carriers, reports from PERS, as well as other factors affecting the Districts' finances. The main goal of this team is to create the best budget possible to allow for accurate appropriations, transparency, and stewardship of public funds.

Once the proposed budget is created and reviewed thoroughly, the budget document is presented to the Budget Committee and discussed at the Budget Committee Meeting. The makeup of the Budget Committee consists of five District Board Members and five appointed community Budget Committee Members. The Budget Committee Meeting allows for the members to hear the budget message, ask questions, and determine if any changes are needed. Once the committee has determined the presented budget meets the needs of the District, it is approved and sent before the Board of Directors at a budget hearing. After adoption, the budget document is then submitted to the Deschutes County Tax Assessor.



Oregon law allows the District to make changes to the adopted budget through two options depending on the amount in need of appropriation. If the amount is 10% or less than the annual budget, a "supplemental budget" may be adopted by resolution at a regular Board of Directors meeting. If the change is more than 10%, a public hearing is required, and a resolution then adopts the appropriation.

**Note: The change must be in place before any over-expenditure takes place.**

# BUDGET CALENDAR

## BUDGET CALENDAR FOR FISCAL YEAR 2022/23

Budget Team Prepares Budget	February - April
Print 1st Notice of Budget Committee Meeting	April 13th, 2022
Print 2nd Notice of Budget Committee Meeting	April 20th, 2022
Deliver proposed budget to Budget Committee	April 26th, 2022
Budget Committee Meets	May 3rd, 2022
Budget Committee Meets Again (if needed)	May 10th, 2022
Publish Notice of Budget Hearing	May 18th, 2022
District Board Meeting & Budget Hearing 1st Opportunity to Adopt Budget, Make Appropriations, and Impose & Categorize Taxes	May 26th, 2022
District Board Meeting, 2nd Opportunity, if needed, to Adopt Budget, Make Appropriations, and Impose & Categorize Taxes	June 23rd, 2022
Submit 2 Copies Tax Certification to Assessors (LB50)	By July 15th, 2022
Submit Budget Document to Deschutes County Clerk	September 30th, 2022



## BUDGET AND FINANCIAL POLICIES

Black Butte Ranch RFPD functions under Oregon Revised Statutes, Chapter 478, as a separate municipal corporation and provides services to the citizens of Black Butte Ranch. Services include EMS (basic and advanced life support), fire suppression, fire prevention, public education, and extinguishing wildfires.

The District's permanent tax rate of \$1.4677 per \$1,000 of assessed value was established by the Oregon Department of Revenue through the passage of Ballot Measure 50 in May 1997. Ballot Measure 50 also established a permanent tax rate for each taxing authority in the State, based on the entity's previous tax levy and assessed valuation at the 1995/96 value, less ten percent. Ballot Measure 50 limits increases in assessed valuation of each property to three percent per year, with special exemptions for property that is improved, rezoned, subdivided, or ceases to qualify for exemption. However, if real market value (RMV) falls below a property's maximum assessed value (MAV), the lower of the two becomes the assessed value (AV) for which property taxes are calculated on. This continues each year until the real market value exceeds the MAV.

In addition to the District's permanent tax rate, the District also receives funds as a result of its general operating levy. In 2019, voters supported renewing our five-year local option levy at a rate of up to \$1.76/\$1000 of assessed value beginning July 1 2020. For the 2022/23 Fiscal Year, the District is planning to impose only \$1.56/\$1000.

The 2022/23 Fiscal Year budget has been prepared after analyzing, evaluating, and justifying requests from all staff, and represents financial support for the operation of the functions of Black Butte Ranch RFPD.

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

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

The District strives to prepare its annual budget in a manner designed to be a policy document, operations guide, and a financial plan.

### **Fund Accounting**

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

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

The District has appropriated and adopted four funds, all of which are “governmental” and include the **General Operating Fund, Vehicle & Equipment Reserve Fund, Building & Grounds Reserve Fund, and a Technology & Communications Reserve Fund**. The General Operating Fund is also considered a major fund, and is used to account for revenues and expenditures needed to run daily operations of the District. It includes the following categories: Resources (Tax Revenue, Cash on Hand, Interest Earnings, Grants & Donations, Ambulance Revenue, and other miscellaneous income sources), and Requirements (Personnel Services, Materials & Services, Capital Outlay, Transfers to Other Funds, and Requirements Not Allocated such as Contingency, Reserved for Future Expenditures, and Unappropriated Ending Balance).

The Vehicle & Equipment Reserve Fund sets aside monies saved for replacement of old, outdated fire and ambulance vehicles or other large EMS and fire-related equipment purchases.

The Building & Grounds Reserve Fund sets aside monies for planned, preventative maintenance and unexpected expenses related to District buildings and grounds.

The Technology & Communications Reserve Fund is monies saved for planned or unexpected expenses within the area of technology and communications.

### **Basis of Accounting**

The basis of accounting refers to the timing of when actual revenues, expenses, expenditures, and transfers and their related effect on assets and liabilities are recognized in the accounts and reported in the official accounting records and financial statements.

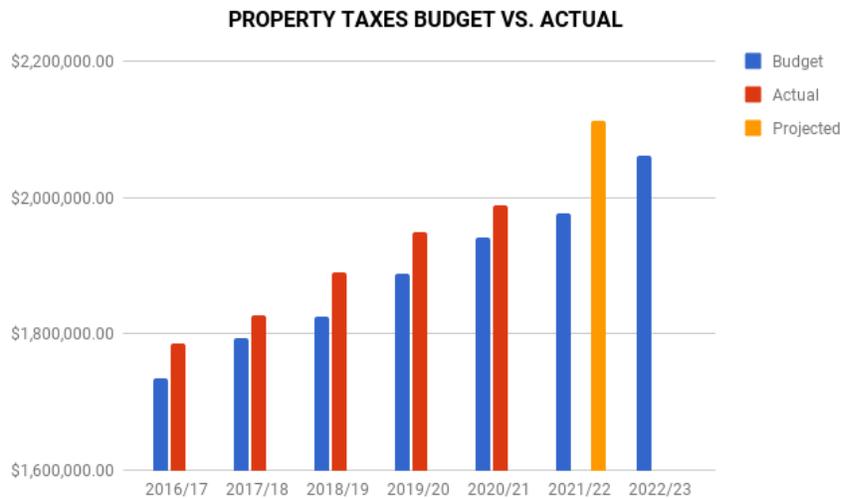
The District uses the cash basis for both its basis of budgeting and accounting. Under the cash basis of accounting, revenues and transfers from other funds are not recorded in the accounts

until cash is received, and expenditures or expenses (as appropriate) and transfers to other funds are recorded only when cash is disbursed. The cash basis refers to the timing and recording of actual transactions (revenue/expenditures) when cash changes hands without reference to a defined fiscal period such as a month, quarter, or year.

## GENERAL OPERATING FUND

### RESOURCES – GENERAL FUND

District resources include property taxes, ambulance billings, and other miscellaneous resources (fire contracts, interest earnings, grants & donations, sale of vehicle & equipment, and rental income). Property taxes are the District's main source of income. The FY 2022/23 budget is projecting a 2.7% increase in total Taxable Assessed Valuation from the previous Fiscal Year. This projection is determined based on discussions with the Deschutes County Assessor in early 2022. The projected property taxes to be received in 2022/23 are \$2,060,437. Taxes from previous years are estimated to be \$20,000. The District continues to maintain a conservative approach when budgeting property taxes as seen in the graph which illustrates budgeted tax dollars versus actual dollars received.



The "Beginning Cash On Hand Balance" consists of all unspent dollars from the prior fiscal year, which includes previous Contingencies, Reserved for Future Expenditure, and Unappropriated Funds. For FY 2022/23, the proposed estimated beginning cash on hand balance is \$3,937,047. This beginning balance, which anticipated, is a necessary result of long-range projections for budget stability and for building artificial growth.

Interest earnings on our funds held in the Local Government Investment Pool (LGIP) have been on a downward trend for the past few years thus we are only budgeting for \$20,500 for FY 2022/23.

The total General Fund Resources budget for the 2022/23 fiscal year is \$6,108,984. Below is the breakdown of significant revenues.

**RESOURCE DETAIL**

	<b>FY 2019/20 Actual</b>	<b>FY 2020/21 Actual</b>	<b>FY 2021/22 Budget</b>	<b>FY 2022/23 Proposed</b>	<b>FY 2022/23 Approved</b>	<b>FY 2022/23 Adopted</b>
Cash On Hand (from prior year)	\$3,032,127	\$3,332,662	\$3,495,115	\$3,937,047		
Previous Levied Taxes	\$63,454	\$33,955	\$32,000	\$20,000		
Interest	\$72,198	\$29,501	\$34,400	\$20,500		
Grants & Donations	\$100	\$28,969	\$0	\$0		
Ambulance Revenue	\$59,386	\$47,179	\$47,500	\$48,000		
Sale of Vehicles/Equipment	\$4,375	\$0	\$0	\$0		
Miscellaneous Income	\$8,034	\$14,614	\$8000	\$15,000		
Rental Income	\$7,200	\$7,300	\$0	\$0		
Conflagration/Team Income	\$0	\$10,993	\$8,000	\$8,000		
Total Resources Except Taxes To Be Levied)	\$3,246,874	\$3,505,172	\$3,625,015	\$4,048,547		
Taxes Estimated To Be Received			\$1,976,272	\$2,060,437		
Taxes Collected In Year Levied	\$1,949,531	\$1,989,062				
<b>TOTAL RESOURCES</b>	<b>\$5,196,405</b>	<b>\$5,494,234</b>	<b>\$5,601,287</b>	<b>\$6,108,984</b>		



## REQUIREMENTS – GENERAL FUND

Requirements include the following categories:

- Personnel Services
- Materials & Services
- Capital Outlay
- Transfers to Other Funds
- Contingency
- Reserved for Future Expenditures
- Ending Balance
  - Prior Years
  - Unappropriated Ending Fund Balance (current and proposed)




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### PERSONNEL SERVICES

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#### *PERS FUNDING POLICY DETAL*

Covered employees are required by state statute to contribute 6% of their salary to the plan. The District has historically contributed all of the 6% contributions on behalf of the employees. Also, the District is required to contribute at actuarially determined rates, as adopted by the PERS Board. Two different levels of retirement status are calculated based upon hire date and PERS rules in place at the time (Tier 1/Tier 2 or OPSRP). These rates are adjusted every two years.

Senate Bill 1049 came into effect January 1, 2020 and will remain in effect until December 31, 2024. One of the major components of the bill allows retirees to work back after retirement without hour limitations. In regards to employee impact, this has no bearing on the District due to the previously implemented 1040 exemption; however, what does impact the District is having to pay the employer contribution on retiree wages.

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#### *PERS RATE HISTORY DETAIL*

Fiscal Year	Employee 6%	Tier 1 / Tier 2	OPSRP	
			Police/Fire	General Service
FY 2018/19	6%	16.48%	7.92%	3.15%
FY 2019/20	6%	19.22%	10.25%	5.62%
FY 2019/20**	6%	16.13%	7.16%	2.53%
FY 2020/21**	6%	16.13%	7.16%	2.53%
FY 2021/22	6%	17.36%	15.19%	10.83%
FY 2022/23	6%	17.36%	15.19%	10.83%

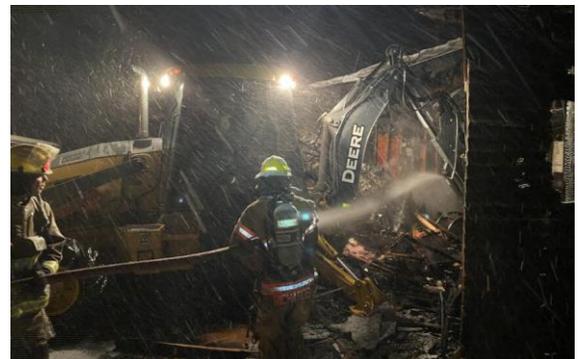
\*\*Rates reflect the effect of participation in the PERS Employer Incentive Fund, which helped pay down the unfunded liability. A lump sum payment of \$250,000 was made October 1, 2019, allowing for a rate offset date of November 1, 2019. This qualified the District for a 25% match (\$62,500) from PERS for a total investment of \$312,500.

*PERSONNEL SERVICES DETAIL*

	FY2019/20 Actual	FY2020/21 Actual	FY2021/22 Budget	FY2022/23 Proposed	FY2022/23 Approved	FY2022/23 Adopted
Chief	\$128,797	\$130,859	\$132,560	\$136,536	\$0	\$0
Deputy Chief	\$105,231	\$109,054	\$112,681	\$128,523	\$0	\$0
Admin. Assist.	\$65,625	\$70,875	\$71,797	\$73,951	\$0	\$0
Captains	\$241,882	\$291,960	\$302,107	\$325,893	\$0	\$0
Firefighters	\$207,640	\$202,190	\$218,170	\$245,502	\$0	\$0
Seasonal/Part Time	\$43,842	\$13,918	\$77,936	\$79,643	\$0	\$0
Conflagration	\$0	\$5,235	\$8,000	\$8,000	\$0	\$0
Overtime	\$75,517	\$88,196	\$150,000	\$150,000	\$0	\$0
PERS	\$351,978	\$127,843	\$218,000	\$240,000	\$0	\$0
FICA	\$66,094	\$69,469	\$83,000	\$88,000	\$0	\$0
Health Insurance	\$159,542	\$172,306	\$190,000	\$202,000	\$0	\$0
Worker's Comp	\$35,833	\$43,389	\$52,000	\$53,000	\$0	\$0
<b>Total Personnel</b>	<b>\$1,481,984</b>	<b>\$1,325,293</b>	<b>\$1,616,251</b>	<b>\$1,731,048</b>	<b>\$0</b>	<b>\$0</b>

Significant Assumption(s):

- Hiring of a new Deputy Chief and filling the current open Firefighter/Paramedic position (budgeted at the highest salary on the wage scale to allow for the ability to negotiate competitive wages for each position at the appropriate experience level)
- Anticipation of seasonal and temporary employee(s)
- Cost of Living Adjustment (COLA) of 3% and step increases for eligible employees
- Anticipation of 15% increase in medical insurance for the second half of the fiscal year (January-June 2023)
- Potential increase in HRA-VEBA benefits for Administration Staff



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**SALARY SCHEDULE**

Step	Admin. Asst.	FF. Paramedic	Capt. Paramedic	Deputy Chief	Chief
1	\$59,181.19	\$58,643.28	\$73,724.28	\$84,011.64	Contractual
2	\$60,822.23	\$61,575.45	\$77,410.50	\$88,212.22	
3	\$62,463.27	\$64,654.22	\$81,281.02	\$92,622.83	
4	\$64,104.31	\$67,886.93	\$85,345.07	\$97,253.97	
5	\$65,745.35	\$71,281.28	\$89,612.33	\$102,116.67	
6	\$67,386.39	\$74,845.34	\$94,092.94	\$107,222.50	
7	\$69,027.43	\$76,342.25	\$95,974.30	\$109,366.95	
8	\$70,668.47	\$77,896.09	\$97,894.30	\$111,554.29	
9	\$72,309.51	\$79,426.48	\$99,852.18	\$113,785.38	
10	\$73,950.55	\$81,015.01	\$101,849.23	\$116,061.09	

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**MATERIALS AND SERVICES**

Material and Services are expenses related to everyday operations of the District.

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**MATERIAL AND SERVICES DETAIL**

	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Budget	FY 2022/23 Proposed	FY 2022/23 Approved	FY 2022/23 Adopted
Uniforms	\$6,060	\$7,226	\$10,670	\$16,897		
PPE	\$19,113	\$11,729	\$13,480	\$20,646		
Fire Supplies	\$1,447	\$3,508	\$11,090	\$6,198		
Phones	\$7,913	\$5,200	\$4,800	\$6,480		
Fire Radio Maintenance	\$1,554	\$25	\$6,936	\$5,336		
Fire Dues & Subscriptions	\$4,938	\$5,441	\$7,391	\$7,536		
Fire Grants	\$0	\$0	\$0	\$0		
Scholarships	\$56,525	\$72,846	\$110,000	\$110,000		
Travel, Meals & Lodging	\$4,422	\$1,343	\$8,700	\$9,850		
Fire Vehicle Maintenance	\$2,969	\$16,369	\$19,045	\$21,375		
Fire Gas & Oil	\$5,106	\$4,019	\$11,400	\$14,700		
Chaplains Assoc. Donations	\$0	\$0	\$1,000	\$1,000		
Fire Education/Training	\$3,205	\$3,276	\$9,200	\$8,505		
Fire Training Materials	\$1,329	\$986	\$3,508	\$3,210		
Physicals	\$1,260	\$1,805	\$5,000	\$4,000		
Public Education	\$1,830	\$1,031	\$2,750	\$2,300		
Conflagration Expense	\$0	\$0	\$8,000	\$8,000		
Ambulance Supplies & Expenses	\$16,198	\$15,564	\$21,120	\$23,220		
Ambulance Radio Maintenance	\$0	\$354	\$3,120	\$3,120		

	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Budget	FY 2022/23 Proposed	FY 2022/23 Approved	FY 2022/23 Adopted
Ambulance Dues & Subscriptions	\$2,848	\$3,668	\$3,230	\$5,204		
Ambulance Grant**	\$0	\$0	\$0	\$0		
Ambulance Vehicle Maintenance	\$5,449	\$1,087	\$8,533	\$10,084		
Ambulance Gas and Oil	\$2,052	\$1,765	\$5,600	\$6,540		
EMS Training	\$1,931	\$4,703	\$3,000	\$6,040		
EMS Training Material	\$0	\$0	\$284	\$300		
Defibrillator Maintenance	\$2,393	\$279	\$720	\$750		
Professional & Legal	\$13,424	\$15,039	\$15,625	\$18,650		
Admin Supplies & Expenses	\$5,874	\$6,492	\$10,247	\$12,267		
Office Equipment Lease & Maint.	\$7297	\$9,242	\$12,195	\$15,690		
Admin Grant**	\$0	\$0	\$0	\$0		
Administrative Training	\$1,734	\$4,180	\$6,200	\$6,400		
Unemployment Claims	\$0	\$2,764	\$7,000	\$7,000		
Insurance	\$22,358	\$23,501	\$27,000	\$27,000		
Interest Expense	\$0	\$0	\$0	\$0		
Elections & Public Notices	\$1,686	\$840	\$1,800	\$1,800		
Civil Service Commission	\$0	\$0	\$1,000	\$1,000		
911 Data & Communications	\$2,127	\$6,773	\$7,803	\$8,500		
Bldg. Supplies & Expenses	\$2,348	\$3,878	\$4,390	\$4,250		
GM 172/GM 13 Repairs & Maint.	\$1,744	\$966	\$3,600	\$4,490		
Sewer & Water	\$2,923	\$2,931	\$3,500	\$3,900		
Electricity	\$8,948	\$8,882	\$11,640	\$12,300		
Bldg. Grant**	\$0	\$0	\$0	\$0		
Bldg. Repairs/Maintenance	\$6,860	\$5,009	\$9,434	\$6,871		
Garbage Service	\$0	\$10\$0	\$0	\$0		
Propane	\$2,026	\$2,361	\$2,820	\$2,820		
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>\$227,892</b>	<b>\$255,082</b>	<b>\$402,831</b>	<b>\$434,229</b>		

Significant Assumption(s):

- Additional turnouts to meet personnel changes
- Replacement of outdated safety vest
- Uniforms for new staff members (Deputy Chief and Firefighter/Paramedic)
- Refurbish of the 1990 yellow Dodge snow plow
- Increase in cost of fuel for both fire and EMS apparatus
- Increase in ambulance medical supplies
- Supply of EMS supplies for RTF vests
- Repairs for ambulance 872 may not be completed in FY 2021/2022
- Recertification year for EMT and Paramedics (every two years)
- Assistance from professional services for Medicare Ground Ambulance Data Collection



**CAPITAL OUTLAY**

	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Budget	FY 2022/23 Proposed	FY 2022/23 Approved	FY 2022/23 Adopted
Bldg. Capital Expense	\$22,974	\$1,200	\$17,680	\$107,000		
Admin Capital Expense	\$0	\$0	\$0	\$0		
Fire Capital Expense	\$895	\$51,293	\$25,000	\$19,500		
Ambulance Capital Expense	\$29,999	\$0	\$0	\$0		
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$53,867</b>	<b>\$52,493</b>	<b>\$42,680</b>	<b>\$126,500</b>		

Significant Assumption(s):

- \$60,000 along with \$90,000 from Building & Grounds Reserve Fund for GM13 upgrades (if decided on by BOD's)
- Replacement of outdated staff refrigerators
- Replace hazardous interior stair flooring (north and south stair treads)
- Replace outdated carpet in GM172
- Purchase and install a PPE drying cabinet to improve back-in-service time
- Purchase Blowhard battery operated positive pressure ventilation fans

**TRANSFERS TO RESERVE FUNDS**

	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Budget	FY 2022/23 Proposed	FY 2022/23 Approved	FY 2022/23 Adopted
Transfer to Vehicle Reserve Fund	\$100,000	\$100,000	\$100,000	\$100,000		
Transfer to Bldg./Grnds. Reserve Fund	\$0	\$0	\$0			
Transfer to Tech./Comm. Reserve Fund	\$0	\$0	\$0			
<b>TOTAL TRANSFERS</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>		

Significant Assumption(s):

- Falls in scope with the past three years to build Vehicle Reserve Fund for the purchase of future fire apparatus. Both Building/Grounds and Technology /Communication Funds are at a point of maturity for the time being.

**OPERATING CONTINGENCY**

	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Budget	FY 2022/23 Proposed	FY 2022/23 Approved	FY 2022/23 Adopted
Contingency			\$350,000	\$359,000		
<b>TOTAL CONTINGENCY</b>			<b>\$350,000</b>	<b>\$359,000</b>		

Significant Assumption(s):

- There is no statutory limit on the amount which may be budgeted and appropriated for general operating contingency. However, the amount which may be transferred from contingency by resolution over the course of a year is limited to 15 percent of the amount originally appropriated in the fund. The proposed budget reflects this 15 percent contingency amount at \$359,000.



**RESERVED FOR FUTURE EXPENDITURES**

	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Budget	FY 2022/23 Proposed	FY 2022/23 Approved	FY 2022/23 Adopted
Reserved for Future Expenditure			\$2,090,250	\$2,222,077		
<b>TOTAL RESERVED FOR FUTURE</b>			<b>\$2,090,250</b>	<b>\$2,222,077</b>		

ENDING BALANCE (PRIOR YEARS)

	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Budget	FY 2022/23 Proposed	FY 2022/23 Approved	FY 2022/23 Adopted
Ending Balance (Prior Years)	\$3,332,662	\$3,761,365				
<b>TOTAL ENDING BALANCE</b>	<b>\$3,332,662</b>	<b>\$3,761,365</b>				

UNAPPROPRIATED ENDING FUND BALANCE

	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Budget	FY 2022/23 Proposed	FY 2022/23 Approved	FY 2022/23 Adopted
Unappropriated Ending Balance			\$999,275	\$1,136,130		
<b>TOTAL UNAPPROPRIATED ENDING FUND BALANCE</b>			<b>\$999,275</b>	<b>\$1,136,130</b>		

TOTAL REQUIREMENTS – GENERAL FUND

	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Budget	FY 2022/23 Proposed	FY 2022/23 Approved	FY 2022/23 Adopted
TOTAL PERSONNEL	\$1,481,984	\$1,325,293	\$1,616,251	\$1,731,048		
TOTAL MATERIALS & SERVICES	\$227,892	\$255,082	\$402,831	\$434,229		
TOTAL CAPITAL	\$53,867	\$52,493	\$42,680	\$126,500		
TOTAL TRANSFERS	\$100,000	\$100,000	\$100,000	\$100,000		
OPERATING CONTINGENCY			\$350,000	\$359,000		
RESERVED FOR FUTURE EXPENDITURES			\$2,090,250	\$2,222,077		
ENDING FUND BALANCE (PRIOR YEARS)	\$3,332,662	\$3,761,365				
UNAPPROPRIATED ENDING FUND BALANCE			\$999,275	\$1,136,130		
<b>TOTAL REQUIREMENTS</b>	<b>\$5,196,405</b>	<b>\$5,494,234</b>	<b>\$5,601,287</b>	<b>\$6,108,984</b>		

## RESERVE FUNDS

### VEHICLE & EQUIPMENT RESERVE FUND

The *Vehicle & Equipment Reserve Fund* sets aside monies saved for replacement of old, outdated fire and ambulance vehicles or other large EMS and fire-related equipment purchases.

	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Budget	FY 2022/23 Proposed	FY 2022/23 Approved	FY 2022/23 Adopted
Cash On Hand	\$813,472	\$931,805	\$1,039,810	\$1,144,640		
Interest	\$18,333	\$7,637	\$9,950	\$5,000		
Transfers In from Other Funds	\$100,000	\$100,000	\$100,000	\$100,000		
Total Resources Except Taxes	\$931,805	\$1,039,442	\$1,149,760	1,249,640		
Taxes Necessary to Balance			\$0	\$0		
Taxes Collected in year levied	\$0	\$0				
<b>TOTAL RESOURCES</b>	<b>\$931,805</b>	<b>\$1,039,442</b>	<b>\$1,149,760</b>	<b>\$1,249,640</b>		
Total Capital Outlay Reserved For Future Expenditure	\$0	\$0	\$0	\$0		
<b>TOTAL REQUIREMENTS</b>	<b>\$931,805</b>	<b>\$1,039,442</b>	<b>\$1,149,760</b>	<b>\$1,249,640</b>		

Significant Assumption(s):

- Transfer of \$100,000 into fund from general fund



**BUILDING & GROUNDS RESERVE FUND**

The *Building & Grounds Reserve Fund* sets aside monies for planned, preventative maintenance and unexpected expenses related to District buildings and grounds.

	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Budget	FY 2022/23 Proposed	FY 2022/23 Approved	FY 2022/23 Adopted
Cash On Hand	\$95,260	\$97,362	\$98,179	\$91,910		
Interest	\$2,102	\$782	\$508	\$100		
Transfers In from Other Funds	\$0	\$0	\$0	\$0		
Total Resources Except Taxes	\$97,362	\$98,144	\$98,687	\$92,010		
Taxes Necessary to Balance			\$0	\$0		
Taxes Collected in year levied	\$0	\$0				
<b>TOTAL RESOURCES</b>	<b>\$97,362</b>	<b>\$98,144</b>	<b>\$98,687</b>	<b>\$92,010</b>		
Glaze Meadow 13 Repairs (not expended as budgeted in FY 2021/22)	\$0	\$0	\$40,000	\$0		
Glaze Meadow 13	\$0	\$0	\$0	\$90,000		
Total Capital Outlay	\$0	\$0	\$40,000	\$90,000		
Reserved For Future Expenditure	\$97,362	\$98,144	\$58,687	\$2,010		
<b>TOTAL REQUIREMENTS</b>	<b>\$97,362</b>	<b>\$98,144</b>	<b>\$98,687</b>	<b>\$92,010</b>		

Significant Assumption(s):

- \$90,000 along with \$60,000 from Capital Outlay for GM13 upgrades (if decided on by BOD's)



**TECHNOLOGY & COMMUNICATIONS RESERVE FUND**

The *Technology & Communications Reserve Fund* is monies saved for planned or unexpected expenses within the area of technology and communications.

	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Budget	FY 2022/23 Proposed	FY 2022/23 Approved	FY 2022/23 Adopted
Cash On Hand	\$110,772	\$113,216	\$114,165	\$104,940		
Interest	\$2,444	\$909	\$840	\$550		
Transfers In from Other Funds	\$0	\$0	\$0	\$0		
Total Resources Except Taxes	\$113,216	\$114,126	\$115,005	\$105,490		
Taxes Necessary to Balance			\$0	\$0		
Taxes Collected in year levied	\$0	\$0				
<b>TOTAL RESOURCES</b>	<b>\$113,216</b>	<b>\$114,126</b>	<b>\$115,005</b>	<b>\$105,490</b>		
iPad Replacement (5) (not expended as budgeted in FY 2021/22)	\$0	\$0	\$6,000	\$0		
Training Room A/V Upgrade			\$12,000			
iPad Replacement (5)	\$0	\$0	\$0	\$6,000		
Total Capital Outlay	\$0	\$0	\$18,000	\$6,000		
Reserved For Future Expenditure	\$113,216	\$114,126	\$97,005	\$99,490		
<b>TOTAL REQUIREMENTS</b>	<b>\$113,216</b>	<b>\$114,126</b>	<b>\$115,005</b>	<b>\$105,490</b>		

Significant Assumption(s):

- Replace five (5) iPad's that were not purchased in FY 2021/2022

