

BLACK BUTTE RANCH RURAL FIRE PROTECTION DISTRICT



FISCAL YEAR 2023-2024 – PROPOSED BUDGET

Black Butte Ranch Rural Fire Protection District

Black Butte Ranch, Oregon



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INTRODUCTION

Welcome to the proposed budget of the Black Butte Ranch Rural Fire Protection District for Fiscal Year 2023-24 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, 2025
Dave Sullivan	June 30, 2024
Rikki Goede	June 30, 2024

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

DISTRICT ADMINISTRATIVE STAFF

Dan Tucker, Fire Chief	Serving Since 1986
Jason Ellison, Deputy Chief	Serving Since 2022
Jamie Vohs, Administrative Assistant	Serving Since 2011

DISTRICT CAREER STAFF

Shift Captains/Paramedics

Ryan Ahrendt
Jared Earnest
Travis Kriek

Shift Firefighter/Paramedics

Josh Guinto
Tyler Smith
Travis Cooper

MISSION & VALUE STATEMENT

Mission Statement:

“Our mission is to safeguard the lives and property of our community through excellence in fire suppression, emergency medical care, public education, and professional development. We are committed to working collaboratively with our fire service partners to ensure the highest level of service for all citizens and visitors of our great community.”

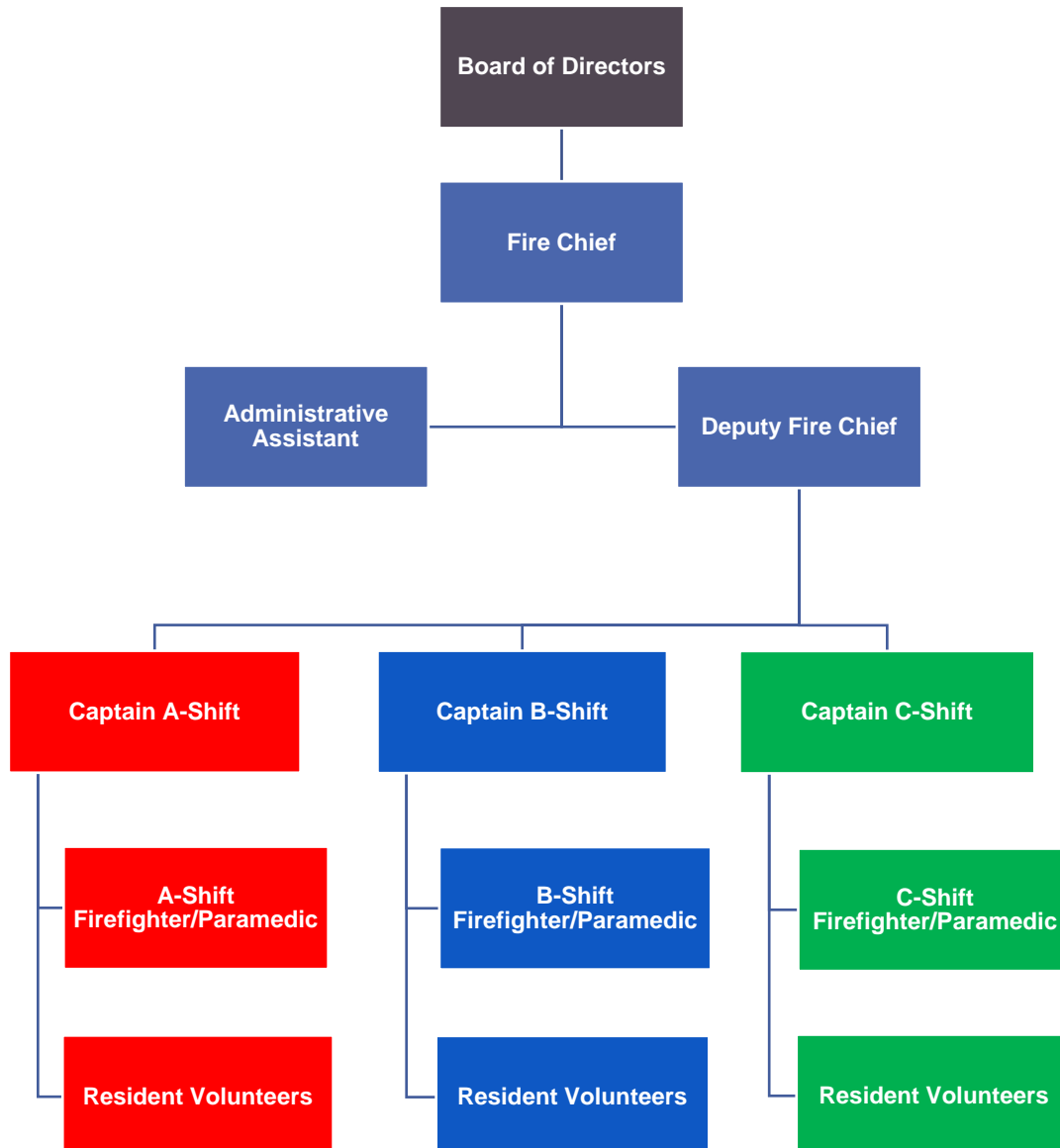
Values:

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 2020/21	Actual 2021/22	Budgeted 2022/23	Proposed 2023/24
Administration				
Fire Chief	1.00	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Line Staff				
Captain/Paramedic	3.00	3.00	3.00	3.00
Firefighter/Paramedic	3.00	3.00	3.00	3.00
Seasonal/Temporary/Part Time	0.34	0.36	1.50	1.48
	9.34	9.36	10.57	10.48

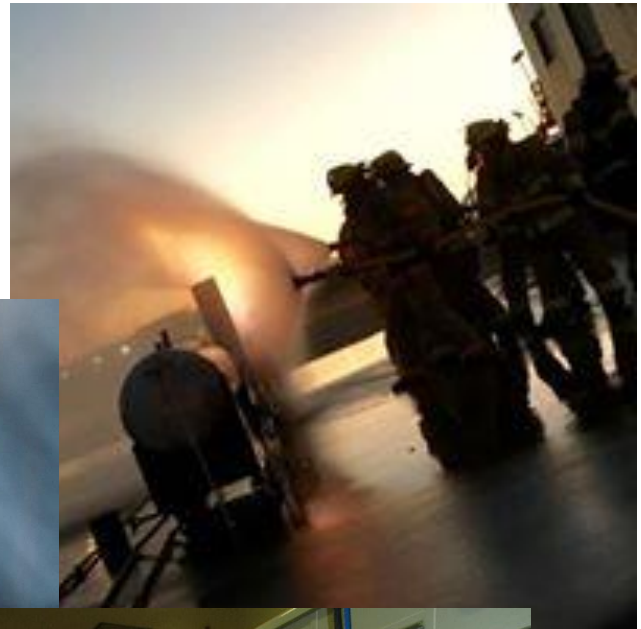
SUMMARY OF PERSONNEL CHANGESReview of the Past Year

Over the past year, we have had the pleasure of celebrating two retirements of distinguished members, Deputy Chief Dave Phillips and Captain Tom Ward. We are pleased to announce that their positions have been filled by two outstanding individuals, Jason Ellison and Travis Kriek. Deputy Chief Ellison joins us from Clackamas Fire District where he has devoted 20 years of service, culminating in his role as Battalion Chief. Meanwhile, Travis Kriek has been promoted to the position of Captain, having previously served as a dedicated Firefighter/Paramedic and Resident Volunteer since 2005. We welcome Deputy Chief Ellison and are proud of the promotion of Captain Kriek, we look forward to their contributions to our mission.

We are equally pleased to announce that Tyler Smith joined our team as a Firefighter/Paramedic, filling a much-needed vacancy in our department. In addition, we are grateful to Josh Guintu, one of our former Resident Volunteers, for accepting the position of Firefighter/Paramedic left open by Captain Kriek's promotion. With Tyler and Josh's valuable contributions, we remain fully staffed and committed to providing the highest level of service to our community.

Planning for the Upcoming Fiscal Year

Additionally, in anticipation of the upcoming summer rush, we intend to hire seasonal firefighters as we have done in previous years.

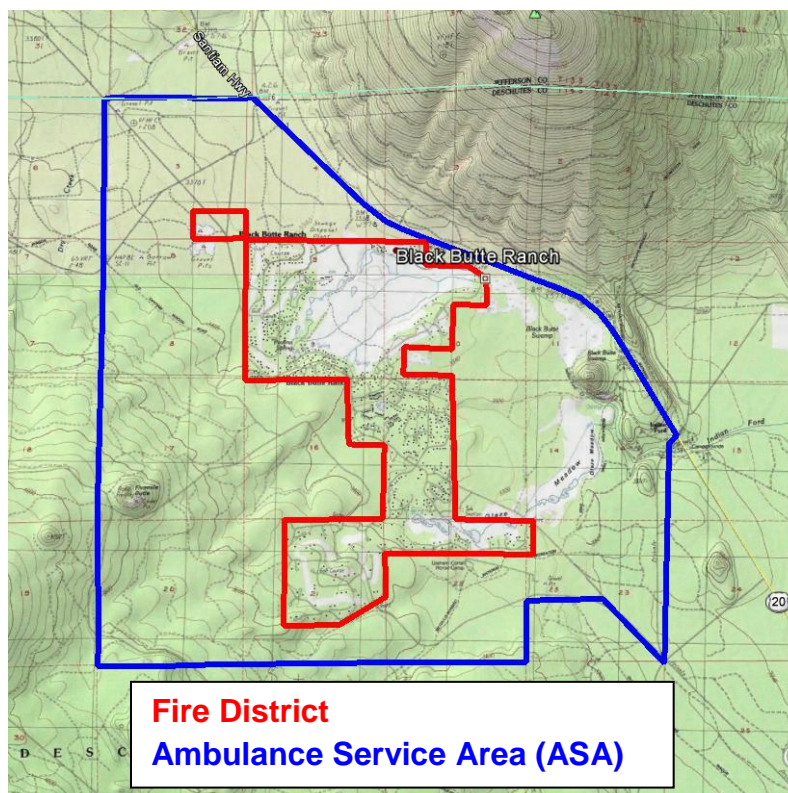


ABOUT THE DISTRICT

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 dynamic department that combines the efforts of career and volunteer firefighters to serve an area of approximately 3 square miles nestled in the stunning Central Oregon Cascades. The department's primary responsibility is to safeguard the resort community of Black Butte Ranch, which has a permanent population of around 300 residents and welcomes up to 5000 visitors during the bustling summer months.

Situated along Hwy 20 and in close proximity to the neighboring city of Sisters, our district faces the potential for significant emergencies, including structure and wildland fires, multi-vehicle accidents, and commercial transportation accidents and spills. We value our mutual aid partnerships, which prepare us for any large-scale emergencies, from terror/mass casualty incidents to severe flooding.



Despite being a small department, we play a critical role in the Northwest corner of Deschutes County, providing essential services along Hwy 20, a major artery for the entire Central Oregon region. The remote location of Black Butte Ranch also means that driving times from an incident to the nearest hospital can be as long as 40 minutes during winter months. To ensure that we are always ready to respond, three work shifts are staffed by a Captain/Paramedic and a Firefighter/Paramedic, with a normal minimum staffing of two career personnel. Additionally, our resident volunteers are on standby 24/7, ready to supplement staffing 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:

We are pleased to present to you the proposed budget for the Fiscal Year 2023/24 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 Sotheby's in Black Butte Ranch is up 17% from \$1,050,000 last year to \$1,225,000. Compared to the rest of the country, cost of living in the Sisters area is 36.7% higher than the U.S. average, up from 24.9% last year (according to bestplaces.net). Cost of living in Black Butte Ranch specifically is 76.4% higher than the U.S. average.

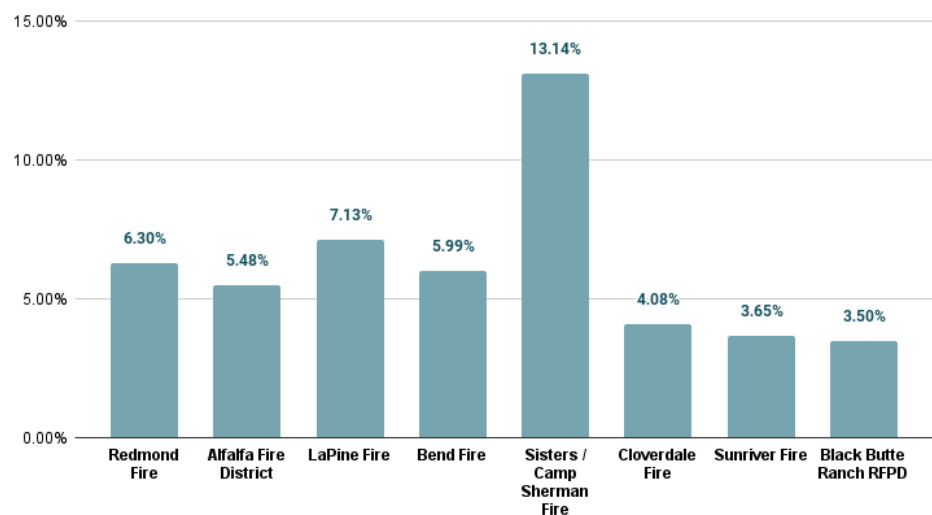
Property tax increases are limited in Oregon under Measure 47 and 50 to a maximum of 3% increase in valuation for existing properties. Tax growth above this is generally due to new construction.

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

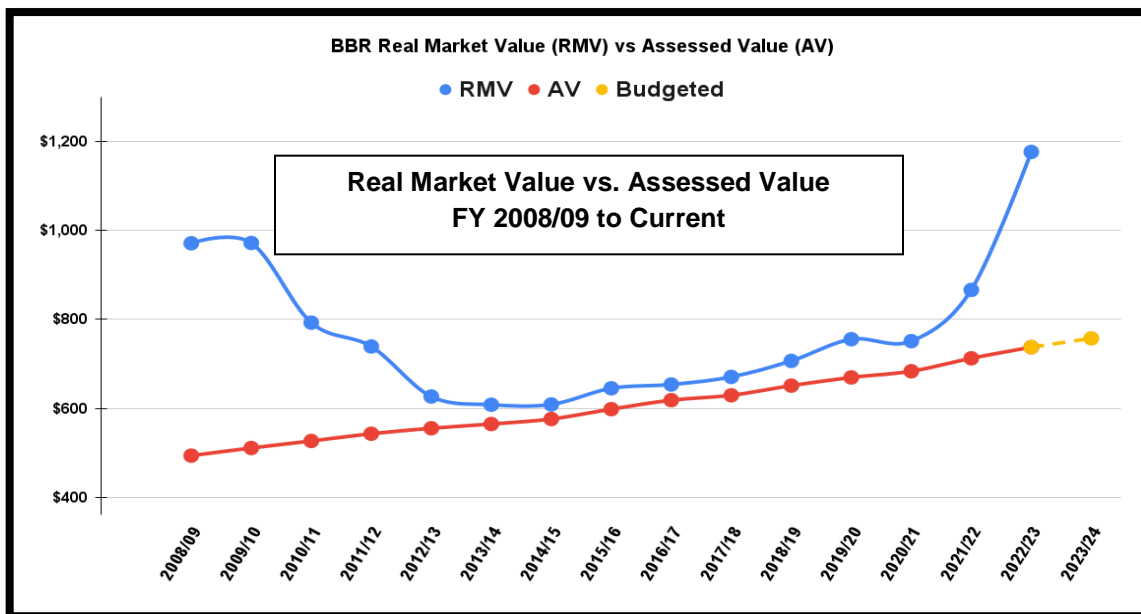
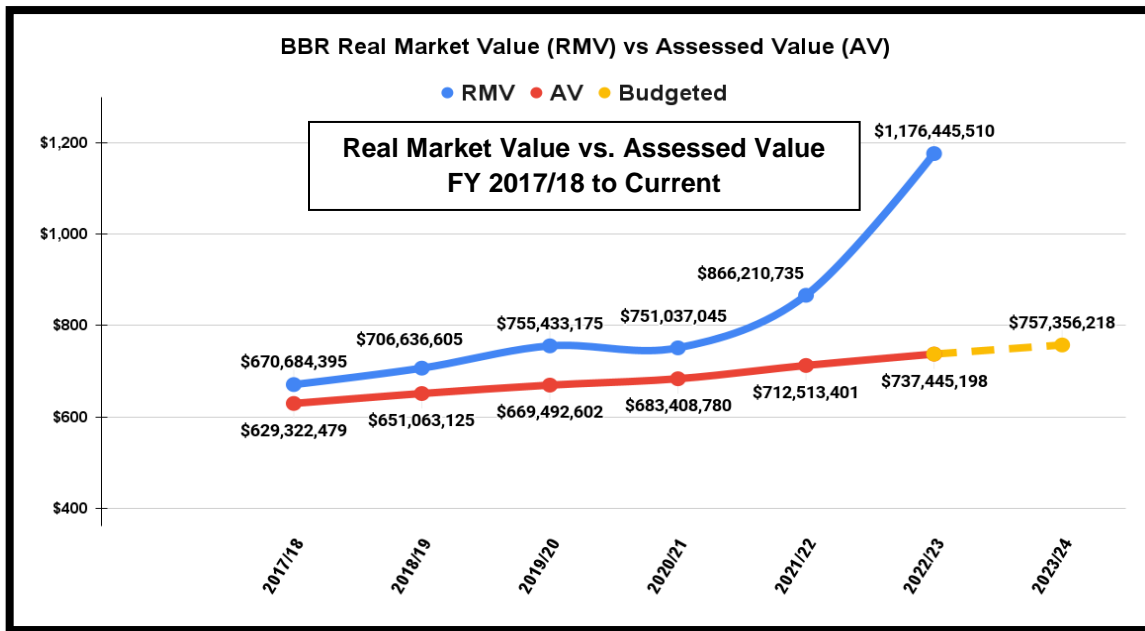
during the Fiscal Year 2017/18, reducing the District's revenue by about \$22,000 per year. Cumulative effect over the last 5 years amounts to about \$142,743.

2021/22 to 2022/23 Assessed Value Change



Although we have seen Real Market Value separating from the Assessed Value, which is certainly helpful, we are expecting potential downturns in the future. Should a significant crash

occur, our current separation may not be large enough to protect us should we see conditions similar to 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 (2022/23), the District only imposed \$1.56/\$1000 of the approved \$1.76 (the same amount imposed over the previous twelve years).

EXPENDITURES

Personnel Services

Personnel Services constitute a significant portion of the overall budget, accounting for 27.80% and totaling \$1,869,839. This reflects an 8.02% increase compared to the personnel budget allocation of the previous fiscal year. The increase is primarily attributed to planned salary cost of living adjustments, anticipated rise in Public Employees Retirement System (PERS) rates, and efforts to align health insurance with statutory compliance.

Additionally, our budget accounts for the inclusion of seasonal and temporary employees. Seasonal employees are planned to support increased staffing needs during the busy summer months, while temporary employees are budgeted to provide flexibility for unforeseen staffing requirements. It's important to note that despite these adjustments, the District will maintain its current level of staffing, which includes six career line staff personnel, three administrative personnel, and approximately 6 to 10 resident volunteers.

The salary and benefits for bargaining unit employees are in compliance with the contractual obligations outlined in the current Collective Bargaining Unit (CBU) agreement. The current CBU contract is effective from July 1, 2021, and spans five years, concluding on June 30, 2026. As part of the bargaining process, the budget includes a cost of living adjustment (COLA) of 3% in alignment with Social Security COLA, with a minimum of 1% and a maximum of 3%. Additionally, certain employees may receive step increases as per the approved salary schedules.

The District actively participates in the PERS retirement system, which undergoes biennial rate changes. The next rate adjustment is expected to take place during FY-2025/26 through FY-2026/27. However, it's important to note that due to the Oregon Supreme Court's ruling on April 30, 2015, which declared some prior cost-cutting law changes as unconstitutional, the District, like many other public agencies, is projected to experience ongoing increases in rates. In FY-2019/20, the District took advantage of the PERS "Employer Incentive Fund" program pursuant to Oregon Senate Bill 1566, resulting in a commendable reduction of rates across the board by 3.09%. Nonetheless, the District acknowledges the need for a comprehensive review to explore strategies aimed at stabilizing rates and reducing its unfunded liability in the future.

The District extends medical insurance coverage to bargaining unit employees through the Oregon Teamster Employers Trust. Insurance rates are subject to change each January, impacting the District for the remaining six months of the fiscal year as well as the first six months of the subsequent budget cycle. In light of the potential volatility of medical insurance costs, a conservative estimate of a 15% annual increase is factored into our budgeting process. Notably, for the current calendar year of 2023, the District has fortunately not experienced any rate increases.

For administrative employees, medical insurance is provided by the District through Wilson Heirgood Associates (WHA), with rate changes aligning with our fiscal year, enabling us to accurately budget for anticipated costs during the budget creation process. This year, the projected increase for medical insurance rates for administrative employees is estimated to be 4%.

Materials and Expenses & Capital Outlay

Materials and Services, which accounts for 7.53% of the budget at \$506,284, reflects an increase of 16.59% compared to the FY 2022/23 budget. The increase is primarily due to three factors: scholarships, training and inflation. It is essential for us to remain competitive with our scholarship program to attract and retain top talent. Additionally, inflation has had a significant impact on costs across the board. The budget also includes provisions for potential needs that may arise but are not certain to happen, ensuring that we are prepared to address unforeseen expenses.

Capital Outlay accounts for 1.10% of the budget at \$73,970, reflecting a decrease from the budgeted amount of \$126,500 in FY 2022/23. This decrease is a result of careful evaluation and prioritization of capital expenditures, ensuring that only essential items are included in the budget for the upcoming fiscal year.

Overall, the proposed Materials & Services and Capital Outlay combined are 3.48% higher than the previous fiscal year, reflecting the necessary investments and provisions to address increased costs, maintain competitiveness in scholarships, and prioritize training and development for our personnel.

Contingency

The proposed budget includes a contingency amount of \$385,514, which represents 15% of the original appropriation in the fund. It is important to note that there is no statutory limit on the amount that may be budgeted and appropriated for general operating contingency. However, according to ORS 294.463(2) (renumbered from 294.450(2)), the amount that may be transferred from contingency by resolution during the year is limited to 15% of the original appropriation. Any transfers that exceed this limit would require the adoption of a supplemental budget for that purpose.

Contingency amounts are set aside for cases that fall outside of normal operating expenditures and are meant to provide flexibility and readiness to address unexpected or unforeseen expenses that may arise during the fiscal year. The proposed budget reflects a prudent and responsible approach to budgeting for contingencies, ensuring that the District has the

necessary funds available to effectively manage unforeseen situations while complying with statutory requirements.

Ending Fund Balance

The Board of Directors has implemented a policy to maintain an "Unappropriated Funds" balance that is equivalent to a minimum of 5 months of operating expenses. This policy is aimed at avoiding the need to borrow money between July and November, when tax revenue is unavailable. Additionally, the District utilizes long-range projections to maintain an appropriate projected ending fund balance, which includes the sum of "Reserved for Future Expenditure" and "Unappropriated Funds," equivalent to approximately five months' worth of operating costs as it would be 15 years from now. This proactive approach helps manage budget fluctuations caused by factors that cannot be absorbed within the restricted growth rate and allows for gradual adjustments to the operating levy, while promoting long-range planning.

As a result of this sound financial management approach, the current ending fund balance is expected to be substantially more than five months' worth of operating expenses. This approach not only assists with avoiding the need for borrowing and sudden rate adjustments, but also promotes financial stability and sustainability in the District's operations. The Board of Directors is committed to prudent financial planning and management practices to ensure the District's financial health and long-term success.

Fund Transfers

As part of the budget proposal, staff is recommending a transfer of \$120,000 into the Reserve Funds. The proposed allocation of these funds is as follows:

- Technology Fund: \$0 (This fund is considered mature and does not require additional transfer)
- Building and Grounds Fund: \$10,000
- Vehicle & Equipment Replacement Fund: \$110,000

This transfer is intended to bolster the Reserve Funds in order to support future expenses related to technology, building and grounds maintenance, and vehicle/equipment replacement. It reflects a proactive approach to financial management, helping to ensure that adequate reserves are maintained to address anticipated needs in these specific areas. **Due to inflation, we will need to address our approach regarding vehicle replacement in the near future.

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 (specifically the forced change from SDIS to SAIF)
- Inflation combined with the potential of a significant housing market downturn.
- 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.
- PERS rates related to new staff members.
- Technology continues to move to subscription type services.
- Insurance coverage for the two properties; specifically, property value.



2022 – 2023 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 2022/23 was \$4,132,713, which was about 4.97% more than projected.

Interest Earned was significantly higher than the budgeted forecast of \$20,500 due to inflationary measures affecting rates. Current Interest Earned is \$92,595 as of March 31, 2023

Miscellaneous Income was higher than the budget forecast of \$15,000. Current Misc. Income is \$22,003 as of March 31, 2023.

After an extensive and rigorous evaluation, it was concluded that restoring the home at GM13, which is owned by the District, would not be a reasonable expense due to its deteriorated condition and lack of current need. As per the deed's provisions, if the District no longer utilizes the home for its designated purpose, its ownership reverts to Black Butte Ranch Corp. Consequently, the District and Black Butte Ranch reached a mutual agreement to transfer the lot back to the latter for a sum of \$60,000, which would reimburse the District for its costs. The title transfer was successfully executed on March 22, 2023.

POTENTIAL FOR ADVERSE BUDGET IMPACTS

There are always potentials for adverse budget impacts. The following are some of those that are currently happening and others that could happen:

1. Property insurance premiums increasing due to higher replacement costs.
2. A housing market crash could cause significant problems if it were to force Real Market Values below the Assessed Values.
3. Inflation (Materials, Health Care, Labor and etc.)

FISCAL YEAR 2023 – 2024

The proposed operating budget for fiscal year 2023/24 is \$6,726,054. 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) which is within the minimum/maximum range of 1% to 3% and is based upon Social Security COLA index.

Health insurance rates for “line staff” did not increase in the last half of the 2022/23 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. As a result of labor negotiations, line personnel were also awarded a \$1200 per year VEBA/HRA.

Health insurance for administrative staff was separated from the bargaining unit as is statutorily required. This change, required by law, moved administrative staff from the Oregon Teamsters Employees Trust (OTET) to the Oregon Fire Chiefs Association (OFCA) plan administered through Wilson Heirgood Associates (WHA). The plan change brings the district into alignment with requirements for access to post-retirement health insurance not offered by the OTET plan for administrative personnel. This move also resulted in less coverage at a higher premium and the district was kind enough to make up the difference through contributions to an HRA/VEBA at \$6000 per year/employee.

Due to the change, the overall budget health benefits for Fiscal Year 2023/24 will increase by approximately 23.76% over Fiscal Year 2022/23.

As predicted, PERS contribution rates will increase for fiscal year 2023/24 by an average of 7.04%. Contributions are also significantly shifting burden from Tier 1 & 2 employees to OPSRP employees as there becomes fewer and fewer Tier 1 & 2 employees in the industry. Further, the district currently does not pay the 6% employee contribution for retired “work back” employees in Tier 1 & 2 classifications. With Deputy Chief Phillips and Capt. Ward fully retiring, new

employees filling vacant roles sees a return of full contributions except for the Fire Chief. The overall affect will force us to increase budgeted amounts approximately 35.4%. The next biennium, 2025/27 will bring further increases; currently projected at approximately 7 percentage points higher. Long-term projections (15 years) include increases to this area and have been anticipated.

We once again intend to impose a rate of \$1.56/\$1000 of assessed value for Fiscal Year 2023/24.

Combined, the base and levy rates equal \$3.0277/\$1000 of assessed value. At a predicted assessed value of \$757,356,218 and a conservative collection rate of 93%, District revenue is budgeted to be \$2,132,534.

With the pandemic behind us, we have entered a new phase of challenges, with the current state of the economy taking center stage. The issues of inflation and the housing market are of paramount importance, and the District remains fully focused on monitoring projections closely. The organization's budgetary approach will remain conservative, prioritizing the quality of service and long-term stability of the organization. This will ensure that we sustain our ability to deliver the best possible outcomes for the community we serve.

Respectfully Submitted,

Dan Tucker

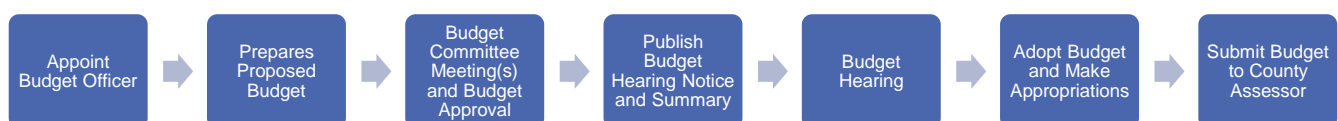
Dan Tucker, Fire Chief
Black Butte Ranch RFPD

BUDGET PROCESS

The budget process for the 2023/24 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 2023/24

Budget Team Prepares Budget	February - April
Print 1st Notice of Budget Committee Meeting	April 12th, 2023
Print 2nd Notice of Budget Committee Meeting	April 19th, 2023
Deliver proposed budget to Budget Committee	April 25th, 2023
Budget Committee Meets	May 2nd, 2023
Budget Committee Meets Again (if needed)	May 9th, 2023
Publish Notice of Budget Hearing	May 17th, 2023
District Board Meeting & Budget Hearing, 1st Opportunity to Adopt Budget, Make Appropriations, and Impose & Categorize Taxes	May 25th, 2023
District Board Meeting, 2nd Opportunity, if needed, to Adopt Budget, Make Appropriations, and Impose & Categorize Taxes	June 22nd, 2023
Submit 2 Copies Tax Certification to Assessors (LB50)	By July 15th, 2023
Submit Budget Document to Deschutes County Clerk	September 30th, 2023



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 2023/24 Fiscal Year, the District is planning to impose only \$1.56/\$1000.

The 2023/24 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 filed 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.

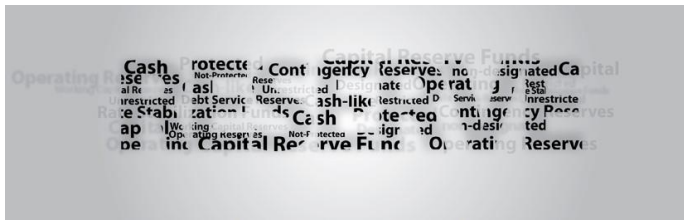
Fund Accounting

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.

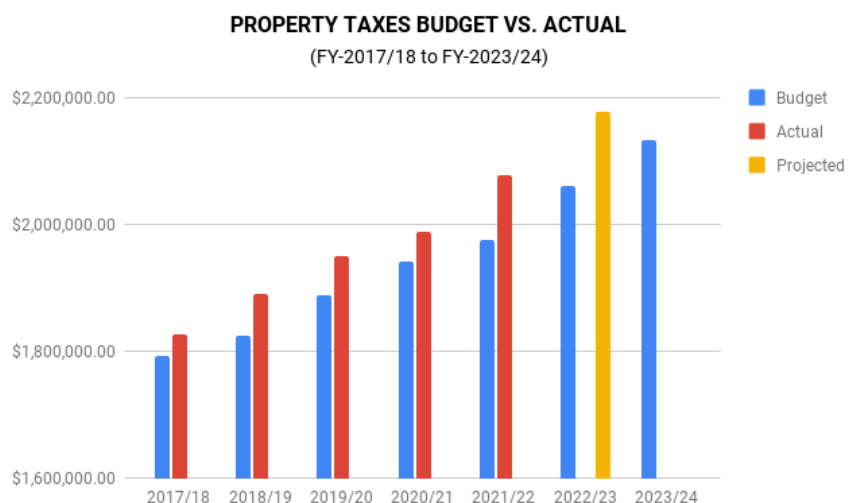
The District uses the modified cash basis for both its basis of budgeting and accounting. Modified cash basis is an accounting method that combines elements of the two primary bookkeeping practices: cash and accrual accounting. It seeks to get the best of both worlds, recording sales and expenses for long-term assets on an accrual basis and those of short-term assets on a cash basis.



GENERAL OPERATING FUND

RESOURCES – GENERAL FUND

District resources include property taxes, ambulance billings, and other miscellaneous resources (fire contracts, interest earnings, grants & donations, and sale of surplus property). Property taxes are the District's main source of income. The FY 2023/24 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 2023. The anticipated property taxes to be received in 2023/24 are \$2,132,534. 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 2023/24, the proposed estimated beginning cash on hand balance is \$4,444,210. This beginning balance, which anticipated, is a necessary result of long-range projections for budget stability and for building artificial growth.

The interest earnings from our funds in the Local Government Investment Pool (LGIP), which had been experiencing a downward trend in the past few years, have recently taken a positive turn. As a result, we are excited to announce an increase in the anticipated interest budget for FY 2023/24 to \$58,300.

The total General Fund Resources budget for the 2023/24 fiscal year is \$6,726,054. Below is the breakdown of significant revenues.

RESOURCE DETAIL

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Budget	FY 2023/24 Proposed	FY 2023/24 Approved	FY 2023/24 Adopted
Cash On Hand (from prior year)	\$3,332,662	\$3,761,366	\$3,937,047	\$4,444,210	\$4,444,210	
Previous Levied Taxes	\$33,955	\$25,889	\$20,000	\$20,000	\$20,000	
Interest	\$29,501	\$23,799	\$20,500	\$58,310	\$58,310	
Grants & Donations	\$28,969	\$3,561	\$0	\$0	\$0	
Ambulance Revenue	\$47,179	\$61,881	\$48,000	\$48,000	\$48,000	
Surplus Property Sales	\$0	\$4,762	\$0	\$0	\$0	
Miscellaneous Income	\$14,614	\$23,771	\$15,000	\$15,000	\$15,000	
Rental Income	\$7,300	\$1,200	\$0	\$0	\$0	
Conflagration/Team Income	\$10,993	\$1,282	\$8,000	\$8,000	\$8,000	
Total Resources Except Taxes To Be Levied)	\$3,505,172	\$3,907,511	\$4,048,547	\$4,593,520	\$4,593,520	
Taxes Estimated To Be Received			\$2,060,437	\$2,132,534	\$2,132,534	
Taxes Collected In Year Levied	\$1,989,062	\$2,077,605				
TOTAL RESOURCES	\$5,494,234	\$5,985,116	\$6,108,984	\$6,726,054	\$6,726,054	

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)



PERSONNEL SERVICES

PERS FUNDING POLICY DETAIL

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.

PERS RATE HISTORY DETAIL

Fiscal Year	Employee 6%	Tier 1 / Tier 2	OPSRP	
			Police/Fire	General Service
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%
FY 2023/24	6%	24.20%	22.69%	17.90%

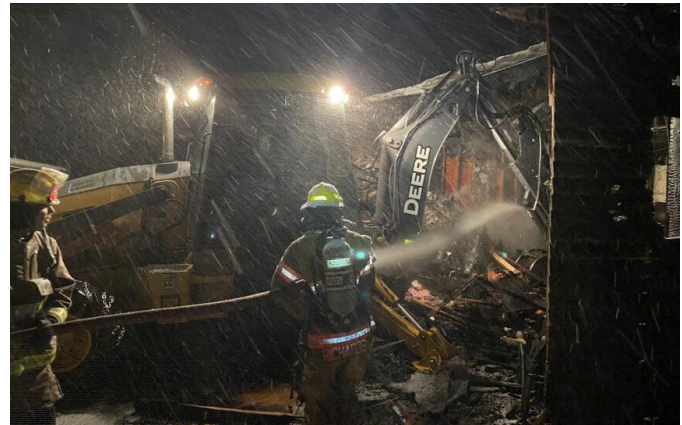
**Rates reflect the effect of participation in the PERS Employer Incentive Fund, which helped pay down the unfunded liability. A lump sum payment of \$250,000 was made October 1, 2019, allowing for a rate offset date of November 1, 2019. This qualified the District for a 25% match (\$62,500) from PERS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

PERSONNEL SERVICES DETAIL

	FY2020/21 Actual	FY2021/22 Actual	FY2022/23 Budget	FY2023/24 Proposed	FY2023/24 Approved	FY2023/24 Adopted
Chief	\$130,859	\$132,560	\$136,536	\$136,537	\$136,537	
Deputy Chief	\$109,054	\$112,680	\$128,523	\$119,543	\$119,543	
Admin. Assist.	\$70,875	\$71,796	\$73,951	\$76,170	\$76,170	
Captains	\$291,960	\$296,620	\$325,893	\$320,587	\$320,587	
Firefighters	\$202,190	\$207,941	\$245,502	\$242,502	\$242,502	
Seasonal/Part Time	\$13,918	\$19,068	\$79,643	\$81,500	\$81,500	
Conflagration	\$5,235	\$1,143	\$8,000	\$8,000	\$8,000	
Overtime	\$88,196	\$103,711	\$150,000	\$160,000	\$160,000	
PERS	\$127,843	\$174,185	\$240,000	\$325,000	\$325,000	
FICA	\$69,469	\$72,011	\$88,000	\$88,000	\$88,000	
Health Insurance	\$172,306	\$175,021	\$202,000	\$250,000	\$250,000	
Worker's Comp	\$43,389	\$48,205	\$53,000	\$62,000	\$62,000	
Total Personnel	\$1,325,293	\$1,414,941	\$1,731,048	\$1,869,839	\$1,869,839	

Significant Assumption(s):

- Anticipation of seasonal and temporary employee(s)
- Cost of Living Adjustment (COLA) of 3% and step increases for eligible employees
- Statutory adjustment of insurance for administrative staff
- Anticipation of 15% increase in medical insurance for the second half of the fiscal year (January-June 2024) for bargaining unit staff



SALARY SCHEDULE

Step	Admin. Asst.	FF. Paramedic	Capt. Paramedic	Deputy Chief	Chief
1	\$60,956.63	\$60,402.58	\$75,936.01	\$86,531.99	Contractual
2	\$62,646.90	\$63,422.71	\$79,732.81	\$90,858.59	
3	\$64,337.17	\$66,593.85	\$83,719.45	\$95,401.52	
4	\$66,027.44	\$69,923.54	\$87,905.42	\$100,171.59	
5	\$67,717.71	\$73,419.72	\$92,300.70	\$105,180.17	
6	\$69,407.98	\$77,090.70	\$96,915.73	\$110,439.18	
7	\$71,098.25	\$78,632.52	\$98,854.05	\$112,647.96	
8	\$72,788.52	\$80,205.17	\$100,831.13	\$114,900.92	
9	\$74,478.79	\$81,809.27	\$102,847.75	\$117,198.94	
10	\$76,169.06	\$83,445.46	\$104,904.70	\$119,542.92	

MATERIALS AND SERVICES

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

MATERIAL AND SERVICES DETAIL

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Budget	FY 2023/24 Proposed	FY 2023/24 Approved	FY 2023/24 Adopted
Uniforms	\$7,226	\$6,150	\$16,897	\$20,203	\$20,203	
PPE	\$11,729	\$8,047	\$20,646	\$25,240	\$25,240	
Fire Supplies	\$3,508	\$3,355	\$6,198	\$10,244	\$10,244	
Phones	\$5,200	\$5,966	\$6,480	\$7,100	\$7,100	
Fire Radio Maintenance	\$25	\$2,846	\$5,336	\$5,336	\$5,336	
Fire Dues & Subscriptions	\$5,441	\$4,990	\$7,536	\$7,370	\$7,370	
Fire Grants	\$0	\$1,158	\$0	\$0	\$0	
Scholarships	\$72,846	\$105,690	\$110,000	\$145,000	\$145,000	
Travel, Meals & Lodging	\$1,343	\$5,076	\$9,850	\$10,950	\$10,950	
Fire Vehicle Maintenance	\$16,369	\$17,203	\$21,375	\$19,401	\$19,401	
Fire Gas & Oil	\$4,019	\$7,269	\$14,700	\$12,400	\$12,400	
Chaplains Assoc. Donations	\$0	\$658	\$1,000	\$1,000	\$1,000	
Fire Education/Training	\$3,276	\$6,620	\$8,505	\$17,615	\$17,615	
Fire Training Materials	\$986	\$3,619	\$3,210	\$3,125	\$3,125	
Physicals	\$1,805	\$1,346	\$4,000	\$6,000	\$6,000	
Public Education	\$1,031	\$854	\$2,300	\$2,550	\$2,550	
Conflagration Expense	\$0	\$0	\$8,000	\$8,000	\$8,000	
Ambulance Supplies & Expenses	\$15,564	\$15,961	\$23,220	\$20,720	\$20,720	
Ambulance Radio Maintenance	\$354	\$120	\$3,120	\$3,120	\$3,120	

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Budget	FY 2023/24 Proposed	FY 2023/24 Approved	FY 2023/24 Adopted
Ambulance Dues & Subscriptions	\$3,668	\$3,249	\$5,204	\$5,922	\$5,922	
Ambulance Grant**	\$0	\$0	\$0	\$0	\$0	
Ambulance Vehicle Maintenance	\$1,087	\$1,312	\$10,084	\$8,969	\$8,969	
Ambulance Gas and Oil	\$1,765	\$3,112	\$6,540	\$5,100	\$5,100	
EMS Training	\$4,703	\$1,732	\$6,040	\$18,110	\$18,110	
EMS Training Material	\$0	\$312	\$300	\$6,000	\$6,000	
Defibrillator Maintenance	\$279	\$1,355	\$750	\$900	\$900	
Professional & Legal	\$15,039	\$14,195	\$18,650	\$19,080	\$19,080	
Admin Supplies & Expenses	\$6,492	\$6,932	\$12,267	\$10,827	\$10,827	
Office Equipment Lease & Maint.	\$9,242	\$6,981	\$15,690	\$14,400	\$14,400	
Admin Grant**	\$0	\$0	\$0	\$0	\$0	
Administrative Training	\$4,180	\$4,097	\$6,400	\$1,300	\$1,300	
Unemployment Claims	\$2,764	\$280	\$7,000	\$7,000	\$7,000	
Insurance	\$23,501	\$27,891	\$27,000	\$35,100	\$35,100	
Interest Expense	\$0	\$0	\$0	\$0	\$0	
Elections & Public Notices	\$840	\$1,681	\$1,800	\$2,000	\$2,000	
Civil Service Commission	\$0	\$0	\$1,000	\$1,000	\$1,000	
911 Data & Communications	\$6,773	\$8,296	\$8,500	\$8,500	\$8,500	
Bldg. Supplies & Expenses	\$3,878	\$2,567	\$4,250	\$6,800	\$6,800	
GM 172/GM 13 Repairs & Maint.	\$966	\$1,005	\$4,490	\$2,040	\$2,040	
Sewer & Water	\$2,931	\$3,699	\$3,900	\$2,880	\$2,880	
Electricity	\$8,882	\$10,953	\$12,300	\$10,680	\$10,680	
Bldg. Grant**	\$0	\$2,404	\$0	\$0	\$0	
Bldg. Repairs/Maintenance	\$5,009	\$6,815	\$6,871	\$10,102	\$10,102	
Garbage Service	\$0	\$0	\$0	\$0	\$0	
Propane	\$2,361	\$3,848	\$2,820	\$4,200	\$4,200	
TOTAL MATERIALS & SERVICES	\$255,082	\$309,644	\$434,229	\$506,284	\$506,284	

Significant Assumption(s):

- Additional turnouts to meet personnel changes without the support of a grant that has come to an end
- Continuation of inflated prices
- Property Insurance coverage; specifically, property value
- Scholarship adjustments to address increased tuition costs
- Training for Fire and EMS



CAPITAL OUTLAY

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Budget	FY 2023/24 Proposed	FY 2023/24 Approved	FY 2023/24 Adopted
Bldg. Capital Expense	\$1,200	\$7,840	\$107,000	\$27,000	\$27,000	
Admin Capital Expense	\$0	\$0	\$0	\$0	\$0	
Fire Capital Expense	\$51,293	\$19,978	\$19,500	\$43,700	\$43,700	
Ambulance Capital Expense	\$0	\$0	\$0	\$3,900	\$3,900	
TOTAL CAPITAL OUTLAY	\$52,493	\$27,818	\$126,500	\$73,970	\$73,970	

Significant Assumption(s):

- \$11,000 GM172 lighting upgrades and repairs to Sliding Door and Water Heater
- \$6,000 Drywall repair in apparatus bay
- \$3,000 Replace kitchen table
- \$5,000 Re-face cabinets
- \$2,000 Replace two refrigerators
- \$13,000 Turnout Dryer and installation
- \$7,830 Headsets for Ladder Truck
- \$1,485 LED Headlights for Engine
- \$3,900 Tires for ambulance
- \$755 6-inch Draft hose
- \$20,000 Unanticipated Capital Items

TRANSFERS TO RESERVE FUNDS

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Budget	FY 2023/24 Proposed	FY 2023/24 Approved	FY 2023/24 Adopted
Transfer to Vehicle Reserve Fund	\$100,000	\$100,000	\$100,000	\$110,000	\$100,000	
Transfer to Bldg./Grnds. Reserve Fund	\$0	\$0	\$0	\$10,000	\$10,000	
Transfer to Tech./Comm. Reserve Fund	\$0	\$0	\$0			
TOTAL TRANSFERS	\$100,000	\$100,000	\$100,000	\$120,000	\$120,000	

Significant Assumption(s):

- Increase Reserve Fund to \$110,000 for the purchase of future fire apparatus.
- Increase Building/Grounds funds by \$10,000 to help replenish spent funds in 2022/23.
- Technology /Communication Funds is at a point of maturity for the time being.

OPERATING CONTINGENCY

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Budget	FY 2023/24 Proposed	FY 2023/24 Approved	FY 2023/24 Adopted
Contingency			\$359,000	\$385,514	\$385,514	
TOTAL CONTINGENCY			\$359,000	\$385,514	\$385,514	

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% of the amount originally appropriated in the fund. The proposed budget reflects this 15% contingency amount at \$385,514.



RESERVED FOR FUTURE EXPENDITURES

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Budget	FY 2023/24 Proposed	FY 2023/24 Approved	FY 2023/24 Adopted
Reserved for Future Expenditure			\$2,222,077	\$2,578,505	\$2,578,505	
TOTAL RESERVED FOR FUTURE			\$2,222,077	\$2,578,505	\$2,578,505	

ENDING BALANCE (PRIOR YEARS)

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Budget	FY 2023/24 Proposed	FY 2023/24 Approved	FY 2023/24 Adopted
Ending Balance (Prior Years)	\$3,761,365	\$4,132,713				
TOTAL ENDING BALANCE	\$3,761,365	\$4,132,713				

UNAPPROPRIATED ENDING FUND BALANCE

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Budget	FY 2023/24 Proposed	FY 2023/24 Approved	FY 2023/24 Adopted
Unappropriated Ending Balance			\$1,136,130	\$1,191,942	\$1,191,942	
TOTAL UNAPPROPRIATED ENDING FUND BALANCE			\$1,136,130	\$1,191,942	\$1,191,942	

TOTAL REQUIREMENTS – GENERAL FUND

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Budget	FY 2023/24 Proposed	FY 2023/24 Approved	FY 2023/24 Adopted
TOTAL PERSONNEL	\$1,325,293	\$1,414,941	\$1,731,048	\$1,869,839	\$1,869,839	
TOTAL MATERIALS & SERVICES	\$255,082	\$309,644	\$434,229	\$506,284	\$506,284	
TOTAL CAPITAL	\$52,493	\$27,818	\$126,500	\$73,970	\$73,970	
TOTAL TRANSFERS	\$100,000	\$100,000	\$100,000	\$120,000	\$120,000	
OPERATING CONTINGENCY			\$359,000	\$385,514	\$385,514	
RESERVED FOR FUTURE EXPENDITURES			\$2,222,077	\$2,578,505	\$2,578,505	
ENDING FUND BALANCE (PRIOR YEARS)	\$3,761,365	\$4,132,713				
UNAPPROPRIATED ENDING FUND BALANCE			\$1,136,130	\$1,191,942	\$1,191,942	
TOTAL REQUIREMENTS	\$5,494,234	\$5,985,116	\$6,108,984	\$6,726,054	\$6,726,054	

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 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Budget	FY 2023/24 Proposed	FY 2023/24 Approved	FY 2023/24 Adopted
Cash On Hand	\$931,805	\$1,039,442	\$1,144,640	\$1,280,265	\$1,280,265	
Interest	\$7,637	\$6,146	\$5,000	\$15,350	\$15,350	
Transfers In from Other Funds	\$100,000	\$100,000	\$100,000	\$110,000	\$110,000	
Total Resources Except Taxes	\$1,039,442	\$1,145,588	1,249,640	1,405,615	1,405,615	
Taxes Necessary to Balance			\$0	\$0	\$0	
Taxes Collected in year levied	\$0	\$0				
TOTAL RESOURCES	\$1,039,442	\$1,145,588	\$1,249,640	\$1,405,615	\$1,405,615	
Total Capital Outlay	\$0	\$0	\$0	\$0	\$0	
Reserved For Future Expenditure	\$1,039,442	\$1,145,588	\$1,249,640	\$1,405,615	\$1,405,615	
TOTAL REQUIREMENTS	\$1,039,442	\$1,145,588	\$1,249,640	\$1,405,615	\$1,405,615	

Significant Assumption(s):

- Transfer of \$110,000 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 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Budget	FY 2023/24 Proposed	FY 2023/24 Approved	FY 2023/24 Adopted
Cash On Hand	\$97,362	\$98,144	\$91,910	\$44,570	\$44,570	
Interest	\$782	\$547	\$100	\$535	\$535	
Transfers In from Other Funds	\$0	\$0	\$0	\$0	\$0	
Total Resources Except Taxes	\$98,144	\$98,690	\$92,010	\$10,000	\$10,000	
Taxes Necessary to Balance			\$0	\$0	\$0	
Taxes Collected in year levied	\$0	\$0				
TOTAL RESOURCES	\$98,144	\$98,690	\$92,010	\$55,105	\$55,105	
GM13 Repairs	\$0	\$4,701	\$90,000	\$0	\$0	
Unanticipated Needs	\$0	\$0	\$0	\$10,000	\$10,000	
Total Capital Outlay	\$0	\$4,701	\$90,000	\$10,000	\$10,000	
Reserved For Future Expenditure	\$98,144	\$93,989	\$2,010	\$45,105	\$45,105	
TOTAL REQUIREMENTS	\$98,144	\$98,690	\$92,010	\$55,105	\$55,105	

Significant Assumption(s):

- Transfer \$10,000 into fund from General Fund
- Allow for \$10,000 contingency for unanticipated needs



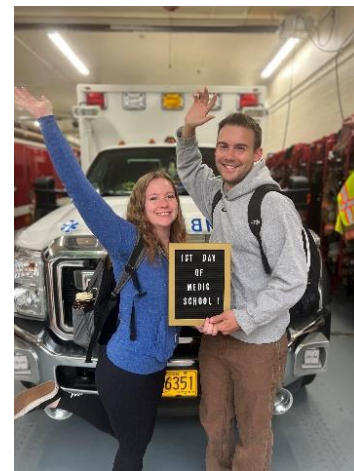
TECHNOLOGY & COMMUNICATIONS RESERVE FUND

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

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Budget	FY 2023/24 Proposed	FY 2023/24 Approved	FY 2023/24 Adopted
Cash On Hand	\$113,216	\$114,126	\$104,940	\$108,115	\$108,115	
Interest	\$909	\$621	\$550	\$1300	\$1300	
Transfers In from Other Funds	\$0	\$0	\$0	\$0	\$0	
Total Resources Except Taxes	\$114,126	\$114,746	\$105,490	\$109,415	\$109,415	
Taxes Necessary to Balance			\$0	\$0	\$0	
Taxes Collected in year levied	\$0	\$0				
TOTAL RESOURCES	\$114,126	\$114,746	\$105,490	\$109,415	\$109,415	
Training Room A/V Upgrade	\$0	\$9,720	\$0	\$0	\$0	
iPad Replacement (5)	\$0	\$0	\$6,000	\$0	\$0	
3 Computers & Unanticipated Needs	\$0	\$0	\$0	\$18,000	\$18,000	
Total Capital Outlay	\$0	\$0	\$6,000	\$18,000	\$18,000	
Reserved For Future Expenditure	\$114,126	\$105,026	\$99,490	\$91,415	\$91,415	
TOTAL REQUIREMENTS	\$114,126	\$114,746	\$105,490	\$109,415	\$109,415	

Significant Assumption(s):

- Replacement of three desktop computers
- Allow for \$15,000 contingency for unanticipated needs



LB FORMS