

ADOPTED BUDGET

2020-21

**Deschutes County RFPD #2**



**Deschutes County Rural Fire  
Protection District #2**



1212 SW Simpson; Bend, OR

# INTRODUCTION OF MEMBERS

## Board of Directors

## Term Expires

Position 1: Gary Cadez	2021
Position 2: Karl Scronce	2021
Position 3: George Roshak, Vice President	2021
Position 4: Kent Haarberg, Secretary/Treasurer	2023
Position 5: Raymond Miao, President	2023

## Budget Committee

## Term Expires

Mike Cleavenger	2020
Ron Ladd	2020
Michael Kirkpatrick	2020
John Pritchard	2021
Steve Davidson	2022

## Staff

Gary Marshall, Executive Director

Serving Since 2018



## ABOUT THE DISTRICT

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

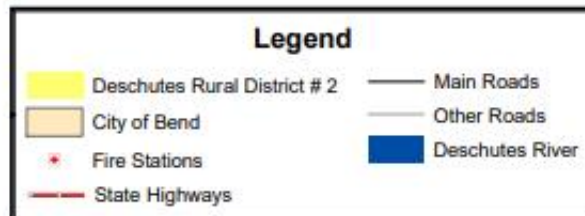
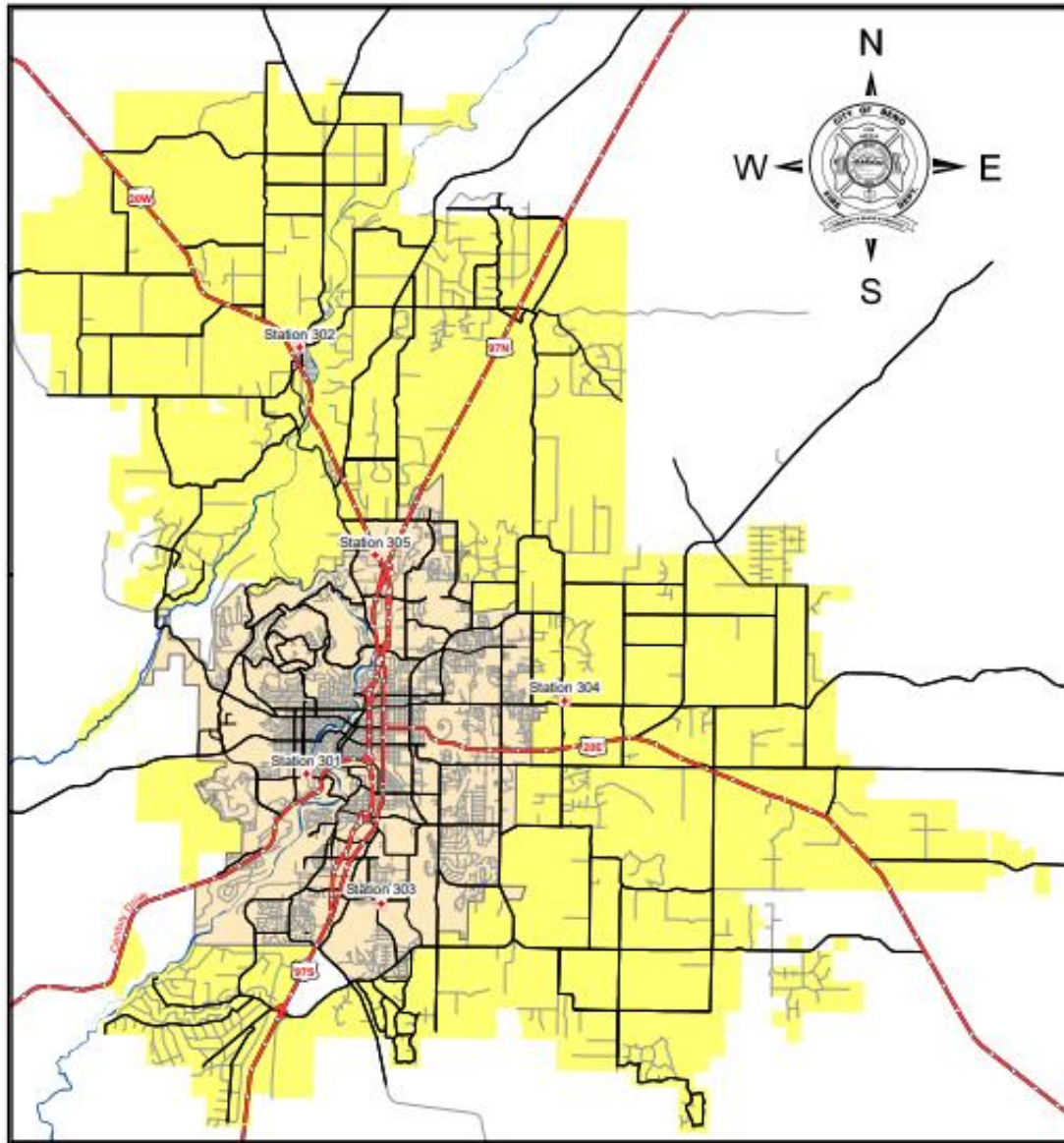
The District has approximately 140 square miles of suburban and forested land and serves approximately 30,000 constituents. Governed by a five-member Board of Directors and an Executive Director, the Executive Director manages the day-to-day operations, fiscal and contract management, and performs administrative and public relations functions on behalf of The District.

The actual delivery of fire and emergency medical services is provided through a contract with the City of Bend Fire Department.



# GEOGRAPHICAL MAP

## Deschutes Rural Fire Protection District #2



## BUDGET MESSAGE

Budget Committee Members and Citizens,

I am pleased to present you with the proposed budget for the fiscal year 2020/21 for the Deschutes County Rural Fire Protection District #2. An internal budget committee consisting of the Executive Director, the contracted accountant, and the Treasurer of the Board of Directors worked over the last several months to prepare this budget document.

### 2019/20 HISTORY

During the 2019-2020 fiscal year Deschutes County Rural Fire Protection District #2 (DCRFPD #2) again saw increased revenues as property values continued to climb. The 5-year levy in both the City and the District added .20 cent per \$1,000 of value into the Fire Fund. This funding has allowed the department to maintain Basic Life Support (BLS) units as well as Quick Response Vehicles (QRVs) this past year. The BLS configuration uses Emergency Medical Technicians (EMTs) who are assisted by a higher trained Paramedic in a QRV. The department will continue to have Paramedics staff Advanced Life Support (ALS) ambulances for critical calls. The operational plan continues to be adjusted to meet demand and safety requirements. As the Fire District continues to densify with population, the emergency calls continue to rise, and therefore the need for more personnel continues to increase.

According to Fire Chief Todd Riley, response times have improved despite continued population growth and transportation projects, but just as important, station reliability (times when there are crews available for calls) has increased. Total calls for service increased 6.5% in 2019, demonstrating the need to continually address staffing levels. The Prevention One-person Support Response Vehicle (SRV) used to respond to calls such as illegal burns and building alarm activation calls has been very successful and has kept emergency crews available for higher level incidents.

**FISCAL YEAR 2020/21**

The construction has been completed for the new Tumalo and Pilot Butte fire stations. The Fire District committed approximately \$1,600,000 from the Capital Improvement Fund to start these new stations by hiring an architect, paying for all planning and building department fees and constructing infrastructure to the new building sites and other costs associated with the projects. The Fire District also paid the first two payments to the creditors out of this amount. The District borrowed \$7,890,000 to build these fire stations. Cost of the debt service for the borrowed funds will be passed on to the City in the form of rent through a lease agreement. The new Pilot Butte station design has allowed for a 1,500 square foot Police Training Room which is leased to the Bend Police Department for a 10-year period. The Police Training Room is designed to be easily converted to additional vehicle bays in the future. After the initial 10-year period, the lease could be renewed to the Police or converted to bays to accommodate any increase in Fire Department operations.



New Station 306 "Pilot Butte"

The Fire District Board of Directors also manages a FireFree wildfire grant program targeted to remove hazardous vegetation around homes to assist with wildfire spread to structures. Grants are available to groups or individuals to encourage wildfire risk reduction within the boundaries of the District.

The debt for the construction of the first three fire stations over 20 years ago is carried by the City of Bend with the agreement that the Fire District will pay the debt service after station rent is deducted. Currently the rent matches the debt service and by the terms of the leases there is no expense to the Fire District. The Fire District does carry debt for the East station and Training building construction. The Fire District recently borrowed funds and is carrying debt for the new Tumalo and Pilot Butte stations, but the amount of the semi-annual payments will be reimbursed to the Fire District from the City of Bend Fire Department's Fire Fund beginning June 1, 2020.

The total General Fund Tax Levy assessed in 2019-2020 was \$4,517,639. The maximum permanent tax rate per \$1,000 of value is \$1.4366. The operating levy passed in 2018 was assessed at \$628,935 with a rate of \$0.20 per \$1,000 of value. The 2019-2020 General Fund Operating Budget had a net operating expense of \$4,965,301 and had a contingency amount of \$148,959. Budgeted amounts to be transferred to other accounts was \$227,500. The beginning General Fund balance as of 6/30/19 is \$377,589. This was increased over the budgeted amount of \$303,791. The Capital Improvement Fund beginning fund balance as of 6/30/19 is \$3,619,012. This was lower than anticipated due to earlier payments on the station construction projects.



## KEY ECONOMIC FACTORS AND ASSUMPTIONS

According to Deschutes County Assessor Scott Langton, the County's growth rate continues to be strong. There continues to be an increase in the number of new county building permits and increased value within the Fire District especially in the Tetherow development area. Based upon Mr. Langton's estimates, the 2020/21 budget projects an increase of 5.5% in property values in the District.

The year 2019-2020 will end with the General Fund balance higher than budgeted. The increase in value for property located within the Fire District also increased at a rate exceeding the amount budgeted.

The biggest expense for the Fire District, at more than 86% of taxes collected, remains the contract payment to the City of Bend Fire Department Fire Fund. The Fire District budget documents reflect a fire district contribution to the Fire Fund for 2020-21 calculated at the same rate of \$1.185 per \$1,000 of assessed value that the City is budgeting.

The 2019/20 budgeted amount for the levy is \$.20 per \$1,000 of value at a collection rate of 95%. Collection rates can affect the bottom line of the Fire District for that year as well as the amount of discretionary funds available. The collection rate for next year's budget will be 3% less than what was calculated 2019



actuals or 92%. The District takes this conservative approach due to the uncertainty surrounding the economy as it relates to the Covid-19 pandemic.

The Fire District revenues not used for operations or the Fire Fund will be directed into the Capital Improvement fund. These funds are set aside for capital items such as fire station construction.

## 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.

- Rents/Leases increased due to payments on two new fire stations.
- Training fees and expenses are pass-through line items for the benefit of fire trainings.
- Assumes a 5% salary increase for Executive Director.
- Senate Bill 1046 regarding PERS now allows for the District to pay off unfunded liabilities through payroll expenses. The District assumes a 30% tax rate in this budget, but this rate has not yet been determined by PERS.
- This is an election year for the Board of Directors as three directors have terms that end in 2021. The District is budgeting \$10,000 for election costs.
- The audit fees increased significantly last year. This was due to increased auditing requirements and regulations.
- This District had planned to create and transfer \$27,500 into a PERS Reserve fund in the 2019/20 budget year to prepare to pay off its unfunded liabilities. Due to the new PERS rules, the need for this fund has been eliminated.
- Insurance costs to the District are increasing. The insurance industry is seeing rate increases due to re-insurance costs within the insurance industry.
- Deferred costs anticipated on new fire stations of \$50,000 in Capital Improvement Fund.



# BUDGET

## OPERATING FUND REVENUE

ACTUAL FY 17/18	ACTUAL FY 18/19	BUDGET FY 19/20	PROJECTED FY 19/20	DESCHUTES COUNTY FIRE DIST #2 OPERATING FUND	BUDGET FY 20/21 Proposed	BUDGET FY 20/21 Approved	BUDGET FY 20/21 Adopted
				<b>REVENUE</b>			
217,212	193,495	303,791	383,094	Beginning Fund Balance	448,135	448,135	448,135
-	195,908	-	-	Transferred from Other Funds	-	-	-
4,351,427	4,666,134	4,887,869	4,889,245	Current Year Taxes	4,995,264	4,995,264	4,995,264
63,476	66,242	50,000	149,496	Prev Levied Taxes Est to be Rec'd	50,000	50,000	50,000
7,811	25,704	8,355	7,558	Interest	8,963	8,963	8,963
-	-	1,000	-	Annexation Fees	1,000	1,000	1,000
5,000	6,000	-	-	Capital Reimbursement	-	-	-
3,943	3,209	166,920	166,920	Rents/Leases	330,508	330,508	330,508
1,620	1,345	1,500	1,350	Sign / Candles Income	1,500	1,500	1,500
588	-	-	160	Training Fees	500	500	500
35,370	33,200	39,200	39,200	Personal Services Contract Revenue	39,200	39,200	39,200
21,282	316	1,000	500	Other	1,000	1,000	1,000
19,354	19,404	19,000	40,891	Solar Income	19,000	19,000	19,000
<b>4,727,083</b>	<b>5,210,957</b>	<b>5,478,635</b>	<b>5,678,414</b>	<b>TOTAL REVENUE</b>	<b>5,895,070</b>	<b>5,895,070</b>	<b>5,895,070</b>

Beginning Fund Balance.....	\$448,135
Amount estimated to be carried over from previous year.	
Transferred from Other Funds .....	\$0
2018/19 District closed Fire Education Fund and transferred the remainder to Operating fund.	
2018/19 District transferred \$150,000 from Capital Improvements Fund to pay Debt Payment.	
Current Year Taxes .....	\$4,995,264
Permanent Levy (\$1.4366/\$1,000 valuation @ 92% collection rate)..... \$4,384,820	
Operating Levy (\$0.20/\$1,000 valuation @ 92% collection rate)..... \$610,444	
Previously Levied Taxes Estimated to be Received .....	\$50,000
Permanent Levy (\$1.4366/\$1,000 valuation) ..... \$43,890	
Operating Levy (\$0.20/\$1,000 valuation) ..... \$6,110	
Interest.....	\$8,963
Interest from LGIP deposits and First Interstate Bank accounts.	
Annexation Fees.....	\$1,000
Placeholder for fees received when properties are annexed into the District. See contra expense.	
Capital Reimbursement.....	\$0
Part of the Personal Services Contract Revenue. Now combined.	
Rents/Leases .....	\$330,508
City of Bend new lease on buildings (2 payments of \$163,650)..... \$327,300	
9-1-1 Lease for backup center at 62420 Hamby ..... \$3,208	
Signs / Candles Income.....	\$1,500
Address Sign income @ \$15 each..... \$1,425	
Battery-operated Candles rented ..... \$75	
Training Fees .....	\$500
Placeholder for training fees received. See contra expense.	
Personal Services Contract Revenue .....	\$39,200
Payment from City of Bend for their portion of Executive Director services.	

Other Income .....	\$1,000
Reimbursements, insurance payments, sales of equipment, etc.	
Solar Income .....	\$19,000
Funds received from solar equipment. 2019/20 had one time payments from solar company.	



## OPERATING FUND EXPENDITURES

ACTUAL FY 17/18	ACTUAL FY 18/19	BUDGET FY 19/20	PROJECTED FY 19/20	DESCHUTES COUNTY FIRE DIST #2 OPERATING FUND	BUDGET FY 20/21 Proposed	BUDGET FY 20/21 Approved	BUDGET FY 20/21 Adopted
				<b>EXPENDITURES</b>			
				<b>PERSONAL SERVICES</b>			
150,449	112,500	115,500	115,500	Executive Director	121,414	121,414	121,414
64,377	9,161	10,206	26,792	Payroll Taxes/Benefits	46,876	46,876	46,876
<b>214,826</b>	<b>121,661</b>	<b>125,706</b>	<b>142,292</b>	<b>TOTAL PERSONAL SERVICES</b>	<b>168,290</b>	<b>168,290</b>	<b>168,290</b>
				<b>MATERIALS AND SERVICES</b>			
3,285,187	3,486,132	3,686,585	3,726,439	City of Bend Contract Fees	3,931,393	3,931,393	3,931,393
525,693	574,641	597,320	613,988	City of Bend Levy Fees	616,549	616,549	616,549
132,461	296,088	455,640	455,640	Debt Service	458,300	458,300	458,300
		12,500	12,500	Fire Free Program	12,500	12,500	12,500
		2,500	2,500	Fire Prevention / Education	2,500	2,500	2,500
1,623	569	3,000	5,000	Office Expense	3,000	3,000	3,000
1,985	1,047	1,000	835	Association Dues	1,000	1,000	1,000
2,717	2,561	6,000	4,000	Conferences	6,000	6,000	6,000
8,422	7,652	-	-	Elections	10,000	10,000	10,000
470	865	2,500	210	Legal	2,500	2,500	2,500
6,710	6,870	7,600	10,325	Audit	12,000	12,000	12,000
2,244	1,844	1,700	1,400	Miscellaneous Expenses	1,700	1,700	1,700
19,147	19,090	20,000	20,000	Public Relations / Social Media	20,000	20,000	20,000
1,511	10,378	13,000	12,850	Accounting	13,650	13,650	13,650
1,232	4,007	3,000	500	Vehicle Expense	3,000	3,000	3,000
2,983	3,729	1,500	1,200	Staff Expenses	1,500	1,500	1,500
		2,000	500	Uniforms	2,000	2,000	2,000
		2,400	2,500	Board Meetings	2,400	2,400	2,400
-	-	750	-	Fire Protection Annex	750	750	750
3,352	4,632	9,100	9,600	Insurance	11,000	11,000	11,000
2,733	442	2,000	1,500	Sign Program / Candles	2,000	2,000	2,000
2,282	1,287	2,500	1,200	Communications	2,500	2,500	2,500
168	-	-	-	Training Expense	660	660	660
2,625	5,042	5,000	5,300	Software	6,000	6,000	6,000
217	-	-	-	Tumalo House	-	-	-
<b>4,003,762</b>	<b>4,426,876</b>	<b>4,837,595</b>	<b>4,887,987</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>5,122,902</b>	<b>5,122,902</b>	<b>5,122,902</b>
				<b>CAPITAL OUTLAY</b>			
-	29,326	2,000	-	Capital Outlay	-	-	-
-	<b>29,326</b>	<b>2,000</b>	-	<b>TOTAL CAPITAL OUTLAY</b>	-	-	-

Executive Director .....	\$121,414
Executive Director salary for half-time position.	
Payroll Taxes/Benefits .....	\$46,876
FICA Taxes @ 7.65% ..... \$9,288	
Cell Phone Reimbursement @ \$80/month ..... \$960	
PERS (assumed 30%)..... \$36,424	
Other benefits/taxes ..... 204	

City of Bend Contract Fees.....	\$3,931,393
\$1.185/\$1,000 assessed valuation	
City of Bend Levy Fees .....	\$616,549
\$0.20/\$1,000 assessed valuation	
Debt Service.....	\$458,300
2012 General Obligation Bond Interest.....	\$31,000
2012 General Obligation Bond Principal .....	\$100,000
2018 General Obligation Bond Interest.....	\$327,300
Fire Free Program .....	\$12,500
Grants for homeowners to create fire free areas	
Fire Prevention / Education .....	\$2,500
Funds for educating community and school programs in fire prevention.	
Office Expenses .....	\$3,000
Office supplies, postage, printing.	
Association Dues .....	\$1,000
OFCA, NFPA, IAFC dues	
Conferences.....	\$6,000
Conference fees, and travel expenses for Executive Director and Board Members	
Elections.....	\$10,000
District Election costs for electing three board members.	
Legal .....	\$2,500
Attorney and other legal fees.	
Audit .....	\$12,000
Auditor fees for annual audit.	
Misc Other Expenses .....	\$1,700
Swalley Irrigation Fees.....	\$700
Oregon Gov't Ethics Commission Fee.....	\$500
Tumalo Water Rights .....	\$425
Bank Fees .....	\$75
Public Relations / Social Media .....	\$20,000
Newsletter .....	\$15,000
Newspaper notices/ads .....	\$2,500
Other.....	\$2,500
Accounting.....	\$13,650
Accounting Contractor @ \$1,050/mo .....	\$12,600
Payroll Service Fees .....	\$1,050
Vehicle Expenses .....	\$3,000
Fuel, supplies, and service for staff vehicle.	
Staff Expenses.....	\$1,500
Business expenses for Executive Director.	
Uniforms .....	\$2,000
Uniforms for Executive Director, Board Members, and Budget Committee Members.	
Board Meetings.....	\$2,400
Monthly lunches for board meetings @ \$200/month	
Fire Protection Annex .....	\$750
Insurance .....	\$11,000
District Liability and Property Insurance, Worker's Comp Insurance	

Sign Program / Candles .....	\$2,000
Supplies for address signs, battery-operated candles for rent.	
Communications .....	\$2,500
Office phone and internet.	
Training Expenses.....	\$660
Expenses related to Training Revenue. \$160 from 2019/20; \$500 from 2020/21	
Software .....	\$6,000
Predictive Software .....	\$5,000
Other.....	\$1,000
Capital Outlay .....	\$0
2018/19 was the purchase of the Staff Vehicle for \$30,000	
Capital Outlay items over \$5,000 in cost. Anticipated computer expense moved to office supplies.	

**NON-DEPARTMENTAL EXPENDITURES**

ACTUAL FY 17/18	ACTUAL FY 18/19	BUDGET FY 19/20	PROJECTED FY 19/20	DESCHUTES COUNTY FIRE DIST #2 <b>OPERATING FUND</b>	BUDGET FY 20/21 Proposed	BUDGET FY 20/21 Approved	BUDGET FY 20/21 Adopted
				<b>TRANSFERRED TO OTHER FUNDS</b>			
300,000	250,000	200,000	250,000	Capital Improvement Fund	200,000	200,000	200,000
15,000	-	-	-	FireFree/Education	-	-	-
		27,500		PERS Reserve Fund	-	-	-
-	-	148,959	-	General Operating Contingency	153,687	153,687	153,687
<b>315,000</b>	<b>250,000</b>	<b>376,459</b>	<b>250,000</b>	<b>TOTAL TRANSFERS AND CONTINGENCY</b>	<b>353,687</b>	<b>353,687</b>	<b>353,687</b>
<b>4,533,588</b>	<b>4,827,864</b>	<b>5,341,760</b>	<b>5,230,279</b>	<b>TOTAL EXPENDITURES</b>	<b>5,644,879</b>	<b>5,644,879</b>	<b>5,644,879</b>
193,495	383,093	136,875	448,135	Unappropriated Ending Fund Balance	250,191	250,191	250,191
<b>4,727,083</b>	<b>5,210,957</b>	<b>5,478,635</b>	<b>5,678,414</b>	<b>TOTAL EXPENDITURES</b>	<b>5,895,070</b>	<b>5,895,070</b>	<b>5,895,070</b>

Capital Improvement Fund .....	\$200,000
Transfers to the Capital Improvement Reserve Fund	
FireFree/Education Special Fund.....	\$0
This fund was dissolved in 2019.	
PERS Reserve Fund.....	\$0
Fund to be dissolved pursuant to Senate Bill 1049 allowing contributions.	
General Operating Contingency .....	\$153,687
Funds set aside in contingency for budget anomalies at 3% of operating expenditures.	
Unappropriated Ending Fund Balance.....	\$250,191
Funds used to pay for expenditures prior to receipts of tax revenue in November.	

**CAPITAL IMPROVEMENT RESERVE FUND**

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

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

ACTUAL FY 17/18	ACTUAL FY 18/19	BUDGET FY 19/20	PROJECTED FY 19/20	DESCHUTES COUNTY FIRE DIST #2 CAPITAL IMPROVEMENT FUND	BUDGET FY 20/21 Proposed	BUDGET FY 20/21 Approved	BUDGET FY 20/21 Adopted
				<b>REVENUE</b>			
1,625,018	1,521,473	4,448,776	3,619,013	Beginning Fund Balance	893,155	893,155	893,155
124	-	-	1,700	Other Income	-	-	-
300,000	250,000	200,000	200,000	Transferred from other Funds	200,000	200,000	200,000
-	8,102,903	-	-	Bond Proceeds	-	-	-
35,014	122,083	52,216	72,442	Interest	17,863	17,863	17,863
<b>1,960,156</b>	<b>9,996,459</b>	<b>4,700,992</b>	<b>3,893,155</b>	<b>TOTAL REVENUE</b>	<b>1,111,018</b>	<b>1,111,018</b>	<b>1,111,018</b>
				<b>EXPENDITURES</b>			
-	150,000	-	-	Transferred to other Funds	-	-	-
438,683	6,227,446	3,400,000	3,000,000	Station Development	50,000	50,000	50,000
<b>438,683</b>	<b>6,377,446</b>	<b>3,400,000</b>	<b>3,000,000</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
				<b>TRANSFERRERD TO OTHER FUNDS</b>			
1,521,473	3,619,013	1,300,992	893,155	Reserved for Future Expenditures	1,061,018	1,061,018	1,061,018
<b>1,960,156</b>	<b>9,996,459</b>	<b>4,700,992</b>	<b>3,893,155</b>	<b>TOTAL EXPENDITURES</b>	<b>1,111,018</b>	<b>1,111,018</b>	<b>1,111,018</b>

Beginning Fund Balance.....	\$893,155
Funds estimated to be carried forward from previous year to pay for new fire stations.	
Transferred from other Funds .....	\$200,000
Funds transferred from Operating Fund to pay for future improvements.	
Bond Proceeds .....	\$0
Proceeds from General Obligation Bond to pay for new fire stations.	
Interest.....	\$17,863
Interest from LGIP deposits related to Capital Improvement Fund estimated at 2%	
Transferred to Other Funds.....	\$0
2018/19 funds transferred to pay for first debt payment on bond.	
Station Development.....	\$50,000
Deferred costs on new fire stations. Tumalo & Pilot Butte	
Reserved for Future Expenditures .....	\$1,061,018
Amounts reserved to pay for future capital improvements.	

**PERS RESERVE FUND**

This was a new fund authorized and established by Resolution #111 on May 14, 2019 for the creation of a reserve fund to pay for PERS (Public Employees Retirement System) unfunded liabilities. Current estimates are that the District’s account is underfunded by \$186,000

This reserve fund was determined to be unnecessary following Senate Bill 1049 and will be dissolved.

ACTUAL FY 17/18	ACTUAL FY 18/19	BUDGET FY 19/20	PROJECTED FY 19/20	DESCHUTES COUNTY FIRE DIST #2 <b>PERS RESERVE FUND</b>	BUDGET FY 20/21	BUDGET FY 20/21	BUDGET FY 20/21
					Proposed	Approved	Adopted
				<b>REVENUE</b>			
-	-	-	-	Beginning Fund Balance	-	-	-
-	-	-	-	Other Income	-	-	-
-	-	27,500	-	Transferred from other Funds	-	-	-
-	-	-	-	Interest	-	-	-
-	-	<b>27,500</b>	-	<b>TOTAL REVENUE</b>	-	-	-
				<b>EXPENDITURES</b>			
-	-	-	-		-	-	-
-	-	-	-		-	-	-
-	-	-	-	<b>TOTAL EXPENDITURES</b>	-	-	-
				<b>TRANSFERRED TO OTHER FUNDS</b>			
-	-	27,500	-	Reserved for Future Expenditures	-	-	-
-	-	<b>27,500</b>	-	<b>TOTAL EXPENDITURES</b>	-	-	-

Transferred from other Funds ..... \$0  
     Transfer from Operating Fund  
 Reserved for Future Expenditures ..... \$0  
     Amounts reserved to pay for future PERS unfunded liabilities.

**FIRE EDUCATION SPECIAL FUND**

This fund was dissolved in 2019 and the remaining funds transferred to the Operating Fund after the Board deemed it was no longer necessary to have a separate fund for these expenses.

ACTUAL FY 17/18	ACTUAL FY 18/19	BUDGET FY 19/20	PROJECTED FY 19/20	DESCHUTES COUNTY FIRE DIST #2 <b>FIRE EDUCATION FUND</b>	BUDGET FY 20/21	BUDGET FY 20/21	BUDGET FY 20/21
					Proposed	Approved	Adopted
<b>REVENUE</b>							
36,873	45,687	-	-	Beginning Fund Balance	-	-	-
-	304	-	-	Donations	-	-	-
-	-	-	-	Grant Proceeds	-	-	-
73	56	-	-	Interest	-	-	-
15,000	-	-	-	Transferred from other Funds	-	-	-
65,738	29,458	-	-	Intergovernmental	-	-	-
<b>117,684</b>	<b>75,505</b>	-	-	<b>TOTAL REVENUE</b>	-	-	-
<b>EXPENDITURES</b>							
-	-	-	-	Education Programs	-	-	-
6,259	138	-	-	FireFree Program	-	-	-
65,738	29,458	-	-	Project Wildfire Coordinator	-	-	-
-	-	-	-	Other	-	-	-
<b>71,997</b>	<b>29,596</b>	-	-	<b>TOTAL CAPITAL OUTLAY</b>	-	-	-
<b>TRANSFERRED TO OTHER FUNDS</b>							
	45,908		-	Transfer to Operating Fund			
45,687	-	-	-	Unappropriated Ending Fund Balance	-	-	-
<b>117,684</b>	<b>75,505</b>	-	-	<b>TOTAL EXPENDITURES</b>	-	-	-

Beginning Fund Balance..... \$0  
 Estimated Amounts to be carried forward from previous year.  
 Intergovernmental ..... \$0  
 City of Bend reimbursed for Project Wildfire Coordinator fees. No longer a pass-through expense.

**TAX FORMS**

**RESOLUTION NO. 116  
RESOLUTIONS ADOPTING BUDGET,  
MAKING APPROPRIATIONS AND LEVYING TAXES  
DESCHUTES COUNTY RFPD #2  
2020-2021**

1. BE IT RESOLVED that the Board of Directors of Deschutes County Rural Fire Protection District #2, Deschutes County, Oregon hereby adopts the Budget for 2020-21 in the sum of \$7,006,088 as approved by the Board of Directors and now on file with the Executive Director of the District.
2. BE IT RESOLVED that the following amounts for the fiscal year beginning July 1, 2020 and for the purposes shown below are hereby appropriated.

**GENERAL FUND**

Personal Services	\$168,290
Materials and Services	\$4,664,602
Capital Outlay	\$0
Debt Service	\$458,300
Transfer to Capital Improvements Fund	\$200,000
Operating Contingency	\$153,687

**CAPITAL IMPROVEMENT FUND**

Capital Outlay	\$50,000
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<b>Unappropriated Ending Fund Balance and Reserve for Future Expenditures</b>	<b>\$1,311,209</b>
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3. BE IT RESOLVED that the Board of Directors for Deschutes County Rural Fire Protection District #2 imposes the taxes provided for in the adopted budget in ad valorem property taxes for tax year 2020-21 upon the assessed value of all taxable property within the District at the following rates:
  - \$1.4366 per \$1,000 of assessed value for permanent rate tax.
  - \$0.20 per \$1,000 of assessed value for local option levy.

ADOPTED by the Board of Directors at a budget hearing on June 16, 2020.

\_\_\_\_\_  
Ray Miao, President

\_\_\_\_\_  
George Roshak, Vice President

\_\_\_\_\_  
Kent Haarberg, Secretary/Treasurer

\_\_\_\_\_  
Karl Scronce, Director

\_\_\_\_\_  
Gary Cadez, Director

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

A public meeting of the Deschutes County Rural Fire Protection District #2 will be held on Tuesday, June 16, 2020 at 11:30am at 1212 SW Simpson; Bend, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020 as approved by the Deschutes County RFPD #2 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 1212 SW Simpson; Bend, OR, between the hours of 9 a.m. and 5 p.m. Monday-Friday or online at DCRFPD2.com. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Gary Marshall Telephone: 541-322-6377 Email: Gmarshall@bendoregon.gov

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2018-2019	Adopted Budget This Year 2019-2020	Approved Budget Next Year 2020-2021
Beginning Fund Balance/Net Working Capital	1,760,655	4,752,567	1,341,290
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	73,212	208,620	372,708
Federal, State and all Other Grants, Gifts, Allocations and Donations	0	0	0
Revenue from Bonds and Other Debt	8,102,903	0	0
Interfund Transfers / Internal Service Reimbursements	445,908	227,500	200,000
All Other Resources Except Current Year Property Taxes	234,109	130,570	96,826
Current Year Property Taxes Estimated to be Received	4,666,134	4,887,869	4,995,264
<b>Total Resources</b>	<b>15,282,921</b>	<b>10,207,126</b>	<b>7,006,088</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	121,661	125,706	168,290
Materials and Services	4,160,384	4,381,955	4,664,602
Capital Outlay	6,256,772	3,402,000	50,000
Debt Service	296,088	455,640	458,300
Interfund Transfers	445,908	227,500	200,000
Contingencies	0	148,959	153,687
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	4,002,108	1,465,366	1,311,209
<b>Total Requirements</b>	<b>15,282,921</b>	<b>10,207,126</b>	<b>7,006,088</b>

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program			
FTE for that unit or program			
Operations	4,577,863	4,965,301	5,291,192
FTE	0.50	0.50	0.57
Capital Improvements	6,377,446	3,400,000	50,000
FTE	0	0	0
Fire Education	29,596	0	0
FTE	0	0	0
FTE			
FTE			
FTE			
FTE			
Not Allocated to Organizational Unit or Program	4,298,016	1,841,825	1,664,896
FTE	0	0	0
<b>Total Requirements</b>	<b>15,282,921</b>	<b>10,207,126</b>	<b>7,006,088</b>
<b>Total FTE</b>	<b>0.50</b>	<b>0.50</b>	<b>0.57</b>

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \***  
 The District budgeted to complete the building of two fire stations in 2018/19 budget year with a General Obligation Bond. Completion of these stations in Pilot Butte and Tumalo carried over and completed in the 2019/20 budget year. Bond proceeds were received in 2018. Payments on bond debt to be paid through leasing of fire stations to City of Bend.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2018-2019	Rate or Amount Imposed This Year 2019-2020	Rate or Amount Approved Next Year 2020-21
Permanent Rate Levy (rate limit 1.4366 per \$1,000)	1.4366	1.4366	1.4366
Local Option Levy	0.20	0.20	0.20
Levy For General Obligation Bonds	0	0	0

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$8,775,000	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$0	\$0
<b>Total</b>	<b>\$8,775,000</b>	<b>\$0</b>

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

**FORM LB-50  
2020-2021**

To assessor of Deschutes County

Check here if this is an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

The Deschutes Co Fire Dist 2 has the responsibility and authority to place the following property tax, fee, charge, or assessment

on the tax roll of Deschutes County. The property tax, fee, charge, or assessment is categorized as stated by this form.

1212 SW Simpson Ave Bend OR 97702 06/16/2020  
Mailing address of district City State ZIP code Date submitted

Gary Marshall Executive Director 541-322-6377 gmarshall@bendoregon.gov  
Contact person Title Daytime telephone number Contact person e-mail address

**CERTIFICATION**— You must check one box if you are subject to Local Budget Law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

**PART I: TAXES TO BE IMPOSED**

	Subject to General Government Limits		
	Rate — or — Dollar Amount		
1. Rate per \$1,000 or total dollar amount levied (within permanent rate limit) ... 1	1.4366		Excluded from Measure 5 Limits Dollar Amount of Bond Levy
2. Local option operating tax ..... 2	0.20		
3. Local option capital project tax ..... 3			
4. City of Portland Levy for pension and disability obligations ..... 4			
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 ..... 5a			
5b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 ..... 5b			
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) ..... 5c			

**PART II: RATE LIMIT CERTIFICATION**

6. Permanent rate limit in dollars and cents per \$1,000 ..... 6	1.4366
7. Election date when your new district received voter approval for your permanent rate limit ..... 7	
8. Estimated permanent rate limit for newly merged/consolidated district ..... 8	

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount — or — rate authorized per year by voters
Operating	05/15/2018	2019	2024	0.20

**PART IV: SPECIAL ASSESSMENTS, FEES, AND CHARGES\***

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

\*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.  
 \*\* The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.

(see the back for worksheet for lines 5a, 5b, and 5c)  
 File with your assessor no later than JULY 15, unless granted an extension in writing.