

ADOPTED BUDGET

Fiscal Year
2025-26

Deschutes County RFPD #2



Deschutes County Rural Fire Protection District #2

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

INTRODUCTION OF MEMBERS

Board of Directors

Term Expires

Position 1: Steve Davidson, Director	2029
Position 2: Oliver Tatom, Vice President	2029
Position 3: George Roshak, President	2029
Position 4: Kent Haarberg, Secretary/Treasurer	2027
Position 5: Raymond Miao, Director	2027

Budget Committee

Term Expires

T.J. Kennedy	2027
Crosby Grindle	2027
Michael Kirkpatrick	2026
John Pritchard	2027
Judi Norris	2027

Staff

Roger Johnson, CEO	Serving since 2024
Gary Marshall, Executive Director	Serving since 2018



From left to right: Roger Johnson, Oliver Tatom, Kent Haarberg, Steve Davidson, George Roshak, Raymond Miao, and Gary Marshall

BUDGET CALENDAR

DESCHUTES COUNTY RURAL FIRE PROTECTION DISTRICT #2

CALENDAR FOR 2025/26 BUDGET YEAR

- Appointment of Budget Officer March 18, 2025
- Approve Budget Calendar March 18, 2025
- Budget Officer Meetings w/ Acct and Treasurer March/April 2025
- Approve Budget Committee and Budget Message April 15, 2025
- Publish First Notice of Budget Committee Meeting * April 30, 2025
- Deliver Proposed Budget to Budget Committee May 1, 2025
- Publish Second Notice of Budget Committee Meeting* May 13, 2025
- Budget Committee Meets 12:00 PM after Board Mtg May 20, 2025
- Budget Committee Meets Again (If Needed) May 27, 2025
- Publish Notice of Budget Hearing on Proposed Budget June 12, 2025
- Budget Hearing during Board Meeting June 17, 2025
- Board Meeting to Enact Resolutions to Adopt Budget, Make Appropriations, Impose and Categorize Taxes June 17, 2025
- Post Adopted Budget on Fire District Website June 30, 2025
- Submit Copies of Budget Documents to Assessor June 30, 2025
- Submit Copies of Budget Documents to Clerk June 30, 2025

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

ABOUT THE DISTRICT

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

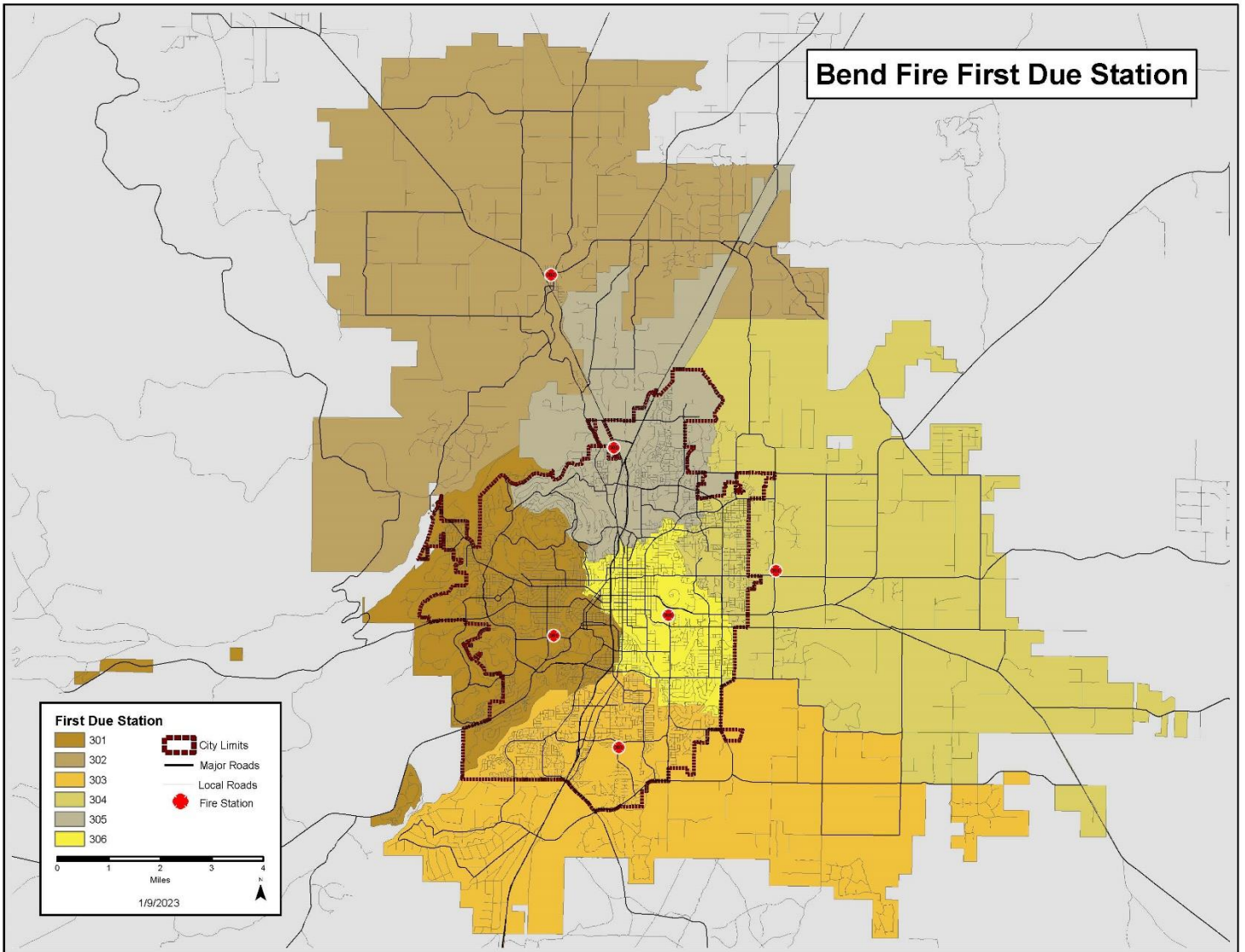
The District has approximately 140 square miles of suburban and forested land and serves approximately 35,000 constituents. Governed by a five-member elected Board of Directors, the District employs a Chief Executive Officer (CEO) and an Executive Director. The CEO manages the day-to-day operations, fiscal and contract management, and performs administrative and public relations functions on behalf of The District. The Executive Director manages the District's wildfire policy and annexation programs, and assists the CEO as needed.

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



1920 Station on Minnesota Ave (now Brickhouse Steakhouse)

GEOGRAPHICAL MAP



“Without geography, you’re nowhere.”

Jimmy Buffet

BUDGET MESSAGE

Budget Committee Members and Citizens,

I am pleased to present you with the proposed budget for the fiscal year 2025/26 for the Deschutes County Rural Fire Protection District #2 (District). An internal budget team consisting of the CEO/Budget Officer, Executive Director, Board Secretary/Treasurer, a Board Member, and the contracted accountant worked over the last couple of months to prepare this budget document.

Budget and Financial Policies

The District functions under Oregon Revised Statutes, Chapter 478, as a separate municipal corporation and provides services to approximately 35,000 residents in the greater Bend area through an intergovernmental agreement with the City of Bend Fire Department.

The District manages its finances according to generally accepted accounting principles (GAAP). The District operates on a fiscal year beginning July 1 and ending June 30th the following calendar year. During the year, expenditures and revenues are closely monitored to ensure compliance with the adopted budget and state law. Monthly budget comparisons are distributed to administrative staff and the Board of Directors. Annually, an audit is performed by an independent certified public accountant and filed with the State of Oregon.

The District has appropriated and adopted two funds, which are considered “governmental” and include the Operating Fund and the Capital Improvement Fund. A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, reserves, fund equity, revenues, and expenditures. Fund accounting is designed to demonstrate legal compliance and to aid

financial management by segregating transactions related to specific functions.

The Operating Fund revenue accounts for the receipt of property taxes and rental income from District-owned facilities, along with other sources of revenue. Expenditures within the Operating Fund include all personal services, material services, capital outlay, and transfers to the Capital Improvement Fund.

The Capital Improvement Fund revenue includes the beginning fund balance, rents, transfers from the Operating Fund, and interest income. Expenditures within the Capital Improvement Fund include station repairs, station improvements, and funds reserved for future expenditures.

The District maintains an ending fund balance with sufficient resources on hand at the beginning of each fiscal year to fund the District's operating expenses for four months, until property taxes are received from the County Treasurer, thus eliminating the need for short-term borrowing. This tax collection turnover generally occurs in the second week of November.

2024/25 HISTORY

During the 2024–2025 fiscal year, the District experienced increased revenues due to rising assessed property values and continued growth. In addition to these increases, a five-year local option levy—approved by voters in 2023—went into effect on July 1, 2024. The levy, set at \$0.76 per \$1,000 of assessed value, provided critical funding to enhance staffing at the Pilot Butte and North fire stations, resulting in reduced response times to emergency incidents.



The District and the city also finalized a new five-year intergovernmental agreement (IGA) for fire services, along with a master lease agreement covering six fire stations and two additional district-owned buildings. As a result of these agreements, the

District now receives rent payments, which are dedicated to maintaining district-owned facilities and to making principal and interest payments on existing debt.

In addition to defining the terms of the relationship between the two entities, the new IGA includes a commitment by both parties to engage in good-faith discussions regarding long-term funding needs. To support this effort, a Long-Term Funding Work Group was established in March 2025.

Organizational Change

The District added a new part-time Chief Executive Officer (CEO) position (80 hours per month) and hired retired Fire Chief Roger Johnson from Sisters, Oregon. The CEO is responsible for planning, coordinating, supervising, evaluating, and managing all accounting, finance, and procurement activities for the District.

Executive Director Gary Marshall will continue with the District in a part-time role, working 40 hours per month. He will oversee property annexations, the FireFree grant program, and wildfire prevention and preparedness initiatives.

In March, the District conducted a board goal-setting session to help establish budgetary priorities for the 2025–2026 fiscal year. Roy Emery, with the Special Districts Association of Oregon (SDAO), facilitated the session. As a result of this process, the District determined that a more

comprehensive strategic plan should be developed during the next fiscal year.

As a result of the board goal-setting session, the District plans to implement a volunteer Fire Corps program during the second half of the fiscal year. The program will engage volunteer community members to deliver educational programming and enhance community relations.

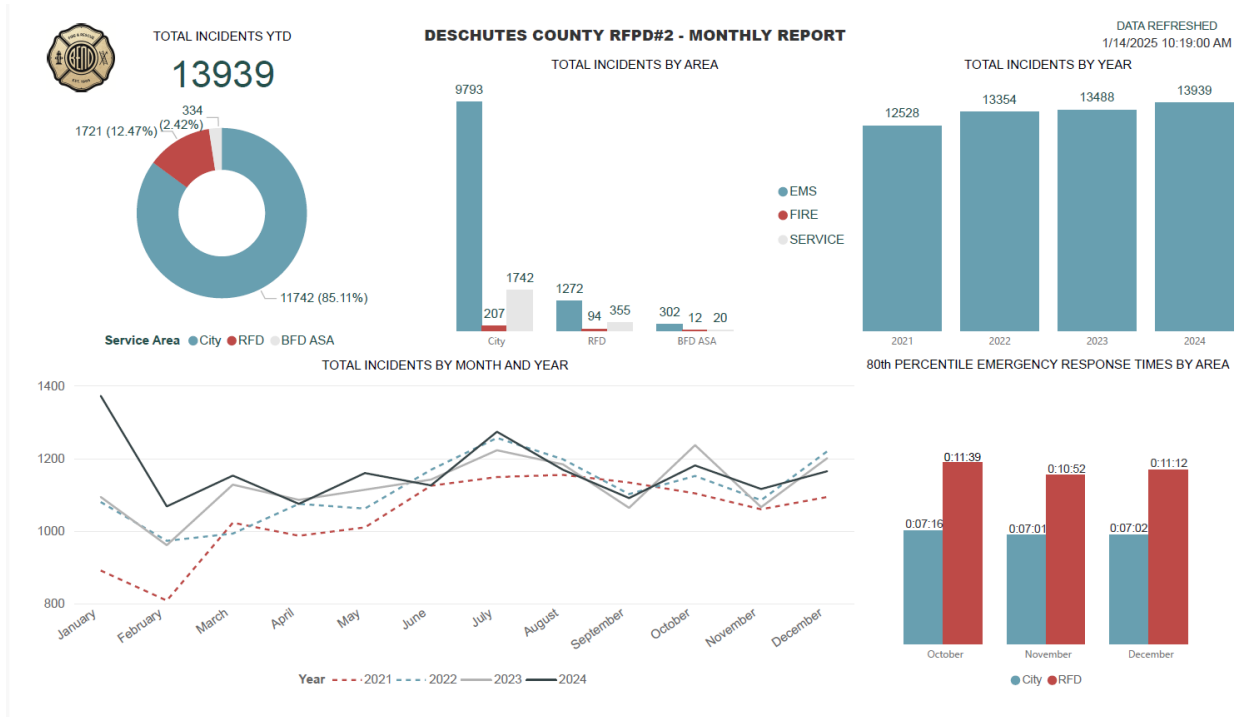
In addition to establishing the Fire Corps program, the District will contract with the Special Districts Association of Oregon (SDAO) to develop a comprehensive strategic plan and significantly improve its website.

Organizational Priorities 2025/2026

- DEVELOP STRATEGIC PLAN FOR DISTRICT
- LONG TERM FUNDING AND GOVERNANCE
- WILDFIRE RESILIENCE
- ENHANCED COMMUNITY RELATIONS
- MAINTAIN HIGH QUALITY SERVICES



City of Bend /DCRFPD#2 Emergency Incident Report 2024



Call Volume Summary (2023–2024)

Total calls for Bend Fire and Rescue increased by 3% from 2023 to 2024, reaching a total call volume of 13,939. Of these, 81.5% were EMS-related calls, 2.2% were fire-related, and 15.2% fell under other service categories. Calls within the District accounted for 12.5% of the total, resulting in a call volume of 1,721 in 2024.

FISCAL YEAR 2025/26

The Fire District's budget documents reflect a contribution to the Fire & EMS Fund for the 2025–2026 fiscal year, calculated at a rate of \$1.185 per \$1,000 of assessed value. Additionally, the District will contribute \$0.02 per \$1,000 of assessed value to the Capital Improvement Plan (CIP) Fund, totaling approximately \$84,000. In addition to the \$84,000 contribution, the District will contribute an

additional \$286,000 to the Capital Improvement fund for a combined contribution of \$370,000.

Collection rates can significantly impact the District's financial outlook each year, influencing both the overall budget and the availability of discretionary funds. For the upcoming fiscal year, the District will closely monitor these rates to ensure financial stability and effective allocation of resources.

For the 2025–2026 budget year, the collection rate is estimated at 96%. A contingency of 3% has been budgeted to cover unforeseen expenditures that could require a supplemental budget.

An beginning fund balance of \$1,737,130 is projected for fiscal year 2025 - 2026. These funds will support the District's operating costs from July through November, prior to the receipt of new tax revenues.



Bend firefighters deployed to Los Angeles wildfires in January 2025

The District also manages a \$12,000 FireFree wildfire grant program, aimed at removing hazardous vegetation around homes to help prevent wildfire spread to structures. Small grants are available to community groups or individual homeowners to encourage wildfire risk reduction within district boundaries. These grants also support homeowners in qualifying as nationally recognized “NFPA Firewise USA®” sites, which can reduce wildfire threats, enhance firefighter safety, and potentially lower home insurance premiums.

The District was awarded a \$280,679 grant from the Oregon State Fire Marshal’s Office in 2023 for the Deschutes River Woods wildfire fuels reduction project. In 2024, a contract was awarded to BurnBot to complete fuel mitigation work on 156 acres of land adjacent to the Deschutes River Woods community. The contract came in under budget, with expenses totaling \$160,959 for fiscal year 2024–2025.



In addition to the contract fees paid to BurnBot, the District will pay a 10% project management fee to the City of Bend, which oversaw the contract work. As a result of the lower-than-anticipated costs, the District expects to have surplus grant funds available in fiscal year 2025–2026 for additional fuel mitigation work. The District will coordinate with the Oregon State Fire Marshal’s Office to determine allowable uses for the remaining funds.

The District borrowed funds in 2018 to finance construction of the Tumalo and Pilot Butte fire stations and is currently carrying debt for these facilities. Semi-annual payments are made to the lending institution and reimbursed in equal semi-annual amounts by Bend Fire & Rescue’s Fire & EMS Fund. Unless paid off early, the debt is scheduled to be fully repaid by June 1, 2043.

Under the newly signed master lease agreement, the City of Bend is required to make semi-annual rent payments for the use of the North, South, East, and West fire stations, as well as the training center. These rent payments—contractually obligated to support major repairs, improvements, and maintenance of current and future Fire/EMS facilities—are anticipated to total \$385,717 in fiscal year 2025–2026. Annual rent payments will increase by 2.75% each year.

The Capital Improvement Fund currently maintains just under \$2 million for future capital projects. The 2025–2026 budget includes the COB Facilities Rent line item to track rental income from the City.

In fiscal year 2025–2026, the District plans to allocate \$250,000 from rent payments to fund fire station remodel projects, including—but not limited to—remodeling the West Station kitchen and replacing fire alarm systems at the South and North stations. Additionally, the District intends to use \$10,000 from the Capital Improvement Fund to assist with Board-approved—unanticipated upgrades to district facilities that may require immediate attention.

PERS

The District participates in the Public Employees Retirement System (PERS) and makes contributions on behalf of the CEO and Executive Director, who are enrolled in the Work After Retirement Program. The District pays the employer portion of PERS contributions into its PERS account. Employees participating in the Work After Retirement Program are not eligible to earn additional retirement benefits through PERS as a result of their continued service. The District PERS rate includes expenses for unfunded PERS liabilities associated with the retirement of the Executive Director in 2018. For fiscal year 2025–2026, the District’s PERS contribution rate will be 28.25% of payroll.

KEY ECONOMIC FACTORS AND ASSUMPTIONS

According to Deschutes County Assessor Scott Langton, the County's growth rate remains strong, with a sustained increase in building permits and rising property values within the District. Based on Mr. Langton's modeling, assessed value growth within the District is projected to increase by 4.7% for fiscal year 2025–2026. However, the Budget Officer and Treasurer have agreed to use a more conservative estimate of 4.5% for budgeting purposes.

The District's two sources of property tax revenue are its permanent tax rate of \$1.4366 per \$1,000 of assessed value, and a \$0.76 per \$1,000 of assessed value local option levy. Of these amounts:

- \$1.185 per \$1,000 from the permanent tax rate is allocated to the Fire & EMS Fund under the City contract.
 - The entire \$0.76 per \$1,000 from the local option levy is also allocated to the Fire & EMS Fund.
 - An additional \$0.02 per \$1,000 from the permanent tax rate will be directed to the Capital Improvement Fund as per an intergovernmental agreement with the City, totaling \$84,000.
 - An additional \$286,000 will be allocated to the Capital Improvement Fund.
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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.

- Bend Fire and Rescue training fees and expenses for unexpected training needs of \$7,000.
- Assumes payment of the CEO and part-time Executive Director's health insurance for approximately \$34,000 per year.
- Anticipates paying a part-time contract for a Fire Corps Coordinator starting in 2026.
- The addition of Fire Corps volunteers will require increased funds in several line items to support their work including office expenses, recruitment expenses, staff expenses, uniforms and training expenses.
- The Miscellaneous line item was increased to support hiring Special Districts Association of Oregon to complete a strategic plan for the District.
- The Audit and Accounting line items reflect updated service rates.
- The Public relations / social media line item includes funds for updating the District's website.
- Vehicle and district liability insurance costs are expected to increase 10%, plus an additional \$1,200 if a second vehicle is purchased.
- The District is planning to assist with unplanned building maintenance projects for an estimated cost of \$10,000.
- The District will transfer \$286,000 to the CIP Fund for future building improvements and expansion.
- The District will transfer \$84,000 to the CIP Fund per the City/District approved IGA, for major maintenance and construction of fire facilities.

- The District will spend \$250,000 on Fire Station improvements.
 - A 5% allocation is included for potential salary increases, contingent upon performance reviews and Board approval.
 - Includes expenditures of \$95,000 related to the 3-year grant from OSFM received in the prior fiscal year.
 - This budget supports the Pipes and Drum band and the annual Firefighters awards banquet for \$3,000 each.
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BUDGET

OPERATING FUND REVENUE

ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	PROJECTED FY 24/25	DESCHUTES COUNTY FIRE DIST #2 OPERATING FUND	BUDGET FY 25/26 Proposed	BUDGET FY 25/26 Approved	BUDGET FY 25/26 Adopted
				REVENUE			
535,446	681,679	1,139,722	1,133,522	Beginning Fund Balance	1,737,130	1,737,130	1,737,130
5,955,413	6,373,517	8,871,971	8,871,971	Current Year Taxes	6,039,162	6,039,162	6,039,162
				Current Year Levy Proceeds	3,194,879	3,194,879	3,194,879
88,519	46,340	40,000	35,314	Prev Levied Taxes Est to be Rec'd	40,000	40,000	40,000
74,396	132,805	50,000	158,000	Interest	80,000	80,000	80,000
-	1,000	1,500	500	Annexation Fees	1,000	1,000	1,000
330,509	600,509	593,104	593,773	Rents/Leases	585,500	585,500	585,500
2,024	2,373	2,675	1,565	Sign / Candles Income	1,500	1,500	1,500
-	280,679	-	-	Grant Income	-	-	-
39,200	-	19,600	-	Personal Services Contract Revenue	-	-	-
361	25,000	-	-	Other	-	-	-
7,025,868	8,143,902	10,718,572	10,794,645	TOTAL REVENUE	11,679,171	11,679,171	11,679,171

Beginning Fund Balance \$1,737,130
 Amount estimated to be carried over from previous year.

Current Year Taxes \$6,039,162
 Permanent Levy (\$1.4366/\$1,000 valuation @ 96% collection rate) \$5,802,364

Current Year Levy Proceeds..... \$3,194,879
 Operating Levy (\$0.76/\$1,000 valuation @ 96% collection rate) \$3,194,879

Previously Levied Taxes Estimated to be Received..... \$40,000
 Permanent Levy (\$1.4366/\$1,000 valuation)\$35,000
 Operating Levy (\$0.76/\$1,000 valuation)..... \$5,000

Interest..... \$80,000
 Interest from LGIP deposits and First Interstate Bank accounts.

Annexation Fees \$1,000
 Fees received when properties are annexed into the District. Two@\$500.

Rents/Leases..... \$585,500
 City of Bend 2025-2026 lease for stations Tumalo & Pilot Butte \$585,500

Signs / Candles Income \$1,500
 Address Sign income @ \$25 each\$1,325
 Battery-operated Candles rented\$175

Grant Income \$0

Personal Services Contract Revenue..... \$0

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

OPERATING FUND EXPENDITURES

ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	PROJECTED FY 24/25	DESCHUTES COUNTY FIRE DIST #2 OPERATING FUND	BUDGET FY 25/26 Proposed	BUDGET FY 25/26 Approved	BUDGET FY 25/26 Adopted
				EXPENDITURES			
				PERSONAL SERVICES			
127,339	136,889			Executive Director	-		
-	51,798	200,000	186,034	Payroll	214,250	214,250	214,250
57,154	10,899	104,345	85,000	Payroll Taxes / Benefits	113,336	113,336	113,336
184,493	199,586	304,345	271,034	TOTAL PERSONAL SERVICES	327,586	327,586	327,586
				MATERIALS AND SERVICES			
4,957,165	5,261,569	4,985,587	4,965,600	City of Bend Contract Fees	5,189,051	5,189,051	5,189,051
740,468	785,605	3,069,607	3,046,076	City of Bend Levy Fees	3,194,879	3,194,879	3,194,879
327,300	597,300	591,500	591,500	Debt Service	585,500	585,500	585,500
2,000	4,500	12,000	3,712	Fire Free Program	12,000	12,000	12,000
319	-	2,500	2,175	Fire Prevention / Education	2,500	2,500	2,500
	4,667	150,000		Grant Expenses	95,000	95,000	95,000
443	1,290	1,000	600	Office Expense	2,750	2,750	2,750
574	783	1,500	1,566	Association Dues	2,000	2,000	2,000
920	7,264	10,000	460	Conferences	10,000	10,000	10,000
-	5,771	10,000	569	Elections	500	500	500
1,890	-	2,500	6,237	Legal	10,000	10,000	10,000
13,300	12,300	12,000	12,400	Audit	15,500	15,500	15,500
-		5,000		Recruitment Expenses	2,500	2,500	2,500
8,849	7,826	10,000	9,000	Miscellaneous	15,500	15,500	15,500
14,041	14,249	24,000	21,000	Public Relations / Social Media	25,000	25,000	25,000
15,279	18,366	21,800	17,800	Accounting	20,000	20,000	20,000
809	2,447	9,000	4,200	Vehicle Expense	9,000	9,000	9,000
876	476	1,000	550	Staff Expenses	1,500	1,500	1,500
921	1,290	1,500	563	Uniforms	2,500	2,500	2,500
4,380	5,365	5,000	4,405	Board Meetings	5,000	5,000	5,000
11,502	21,067	25,000	3,435	Insurance	5,000	5,000	5,000
2,626	614	2,500	1,903	Sign Program / Candles	2,000	2,000	2,000
821	818	750	650	Communications	750	750	750
1,041	-	1,000		Training Expense	7,000	7,000	7,000
4,172	5,842	7,500	7,080	Software	7,500	7,500	7,500
6,109,696	6,759,409	8,962,244	8,701,481	TOTAL MATERIALS AND SERVICES	9,222,930	9,222,930	9,222,930
				CAPITAL OUTLAY			
-	46,385	500		Capital Outlay	50,000	50,000	50,000
-	46,385	500	-	TOTAL CAPITAL OUTLAY	50,000	50,000	50,000
				TRANSFERRED TO OTHER FUNDS			
50,000	5,000	356,000	85,000	Capital Improvement Fund	370,000	370,000	370,000
-	-	277,998	-	General Operating Contingency	286,000	286,000	286,000
50,000	5,000	633,998	85,000	TOTAL TRANSFERS AND CONTINGENCY	656,000	656,000	656,000
6,344,189	7,010,380	9,901,087	9,057,515	TOTAL EXPENDITURES	10,256,516	10,256,516	10,256,516
681,679	1,133,522	817,485	1,737,130	Unappropriated Ending Fund Balance	1,422,655	1,422,655	1,422,655
7,025,868	8,143,902	10,718,572	10,794,645	TOTAL EXPENDITURES	11,679,171	11,679,171	11,679,171

Payroll.....	\$214,250
Budgeted but not approved raises of 5% for staff.	
Payroll Taxes/Benefits.....	\$113,336
FICA Taxes @ 7.65%..... \$16,390	
Cell Phone Reimbursement @ \$80/month (x2) \$1,920	
PERS @ 28.25% \$60,526	
Other benefits/taxes..... \$500	
Health Insurance \$34,000	
City of Bend Contract Fees	\$5,189,051
Base.....\$1.185 / \$1,000 assessed valuation	
City of Bend Levy Fees	\$3,194,879
\$0.76/\$1,000 assessed valuation	

Debt Service for stations 302 and 306.....	\$585,500
Full Faith & Credit Obligations, Series 2018, Interest.....	\$305,500
Full Faith & Credit Obligations, Series 2018, Principal.....	\$280,000
Fire Free Program	\$12,000
Grants for homeowners to create fire free areas	
Fire Prevention / Education.....	\$2,500
Funds for educating community and school programs in fire prevention.	
Grant Expenses	\$95,000
Expenses related to grant from OSFM for Deschutes River Woods project.	
Office Expenses.....	\$2,750
Office supplies, postage, printing.	
Association Dues	\$2,000
OFCA, NFPA, Lifeflight, SDAO	
Conferences.....	\$10,000
Conference fees, and travel expenses for Executive Director and Board Members	
Elections	\$500
Budgeted for unanticipated election, if needed.	
Legal.....	\$10,000
Attorney and other legal fees.	
Audit	\$15,500
Auditor fees for annual audit.	
Recruitment Expenses.....	\$2,500
Recruitment expenses for a Fire Corps Leader.	
Misc Other Expenses	\$15,500
Swalley Irrigation Fees	\$700
Oregon Gov't Ethics Commission Fee	\$500
Bank Fees	\$75
Pipe and Drum Band	\$3,000
Awards Banquet	\$3,000
SDAO strategic plan	\$5,000
Other support for Fire Department	\$3,225
Public Relations / Social Media	\$25,000
Newsletter or Website Upgrade	\$19,000
Newspaper notices/ads	\$3,000
Other	\$3,000
Accounting.....	\$20,000
Accounting Contractor @ \$1,400/mo	\$18,000
Payroll Service Fees	\$2,000
Vehicle Expenses	\$9,000
Fuel, supplies, tires and service for staff vehicle.	
Staff Expenses.....	\$1,500
Business expenses for Executive Director/CEO.	
Uniforms.....	\$2,500
Uniforms for E.D./CEO, Board Members, Budget Committee Members and Fire Corps	
Board Meetings	\$5,000
Monthly board meeting lunches @ \$250	\$3,000
Monthly agenda meetings @ \$60.....	\$720
Board dues for Lifeflight, Airlink.....	\$1,280

Insurance	\$5,000
District Liability, Property, and Auto Insurance, Worker's Comp Insurance	
Sign Program / Candles	\$2,000
Supplies for address signs, battery-operated candles for rent.	
Communications.....	\$750
Office phone.	
Training Expenses	\$7,000
Bend Fire and Rescue training fees for unexpected training needs.	
Software	\$7,500
Predictive Software \$6,500	
Other \$1,000	
Capital Outlay.....	\$50,000
Budgeted for new vehicle for CEO.	
Capital Improvement Fund	\$370,000
Transfers to the Capital Improvement Reserve Fund.	
General Operating Contingency	\$286,000
Funds set aside in contingency for budget anomalies at 3% of operating expenditures.	
Unappropriated Ending Fund Balance	\$1,422,655
Funds used to pay for expenditures prior to receipts of tax revenue in November.	



CAPITAL IMPROVEMENT FUND

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

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

ACTUAL FY 22/23	ACTUAL FY 23/24	BUDGET FY 24/25	PROJECTED FY 24/25	DESCHUTES COUNTY FIRE DIST #2 CAPITAL IMPROVEMENT FUND	BUDGET FY 25/26 Proposed	BUDGET FY 25/26 Approved	BUDGET FY 25/26 Adopted
				REVENUE			
1,117,743	1,109,748	1,239,391	1,229,258	Beginning Fund Balance	1,615,954	1,615,954	1,615,954
		394,000	375,395	COB Facilities Rent	385,717	385,717	385,717
	91,637	500		Other Income			-
50,000	5,000	356,000	85,000	Transferred from other Funds	370,000	370,000	370,000
32,317	52,578	35,000	77,685	Interest	35,000	35,000	35,000
1,200,060	1,258,963	2,024,891	1,767,338	TOTAL REVENUE	2,406,671	2,406,671	2,406,671
				EXPENDITURES			
				MATERIALS AND SERVICES			
68,706	22,930	25,000	15,036	Station Repair	10,000	10,000	10,000
				CAPITAL OUTLAY			
21,606	6,775	150,000	136,348	Station Improvements	250,000	250,000	250,000
90,312	29,705	175,000	151,384	TOTAL EXPENDITURES	260,000	260,000	260,000
		244,000	224,011	Reserved-Future Station Improvements	361,728	361,728	361,728
1,109,748	1,229,258	1,605,891	1,391,943	Reserved for Future Expenditures	1,784,943	1,784,943	1,784,943
1,200,060	1,258,963	2,024,891	1,767,338	TOTAL EXPENDITURES	2,406,671	2,406,671	2,406,671

Beginning Fund Balance \$1,615,954
Estimated amounts carried forward from previous year to pay for future capital improvements.

COB Lease income all buildings except 2019 Tumalo & Pilot Butte..... \$385,717

Transferred from other Funds \$370,000
Total Funds transferred from Operating Fund to pay for future fire station improvements.

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

Station Repair Expense \$10,000
Expenses related to unexpected fire station repairs.

Station Improvement Expense..... \$250,000
Improvements to remodel fire stations (Example: Cabinets, Windows, Lockers)

Reserved for Future Station Improvements..... \$361,728
Amounts reserved to pay for future station improvements.

Reserved for Future Expenditures \$1,784,943
Amounts reserved to pay for future capital improvements & development.

TAX FORMS

The following form will be updated once the budget committee approves the budget....