

Sandy Fire District No. 72



2024 - 25
Proposed Budget

BUDGET COMMITTEE		
POSITION NO.	NAME	TERM EXPIRES
BOARD OF DIRECTORS		
1	Andrew Brian	6/30/2027
2	Sue Hein	6/30/2027
3	Ron Lesowski	6/30/2027
4	Ryan Fox	6/30/2025
5	Mark Maunder	6/30/2025
CITIZEN MEMBERS		
1	Barb Clare	6/30/2025
2	Dan Pagano	6/30/2026
3	Robert Gasso	6/30/2026
4	Phil Schneider	6/30/2027
5	DJ Anderson	6/30/2025

BUDGET CALENDAR 2024/2025	
April 17	Regular Board of Directors Meeting <i>Appoint Budget Officer</i>
April 20 – May 10	<i>Publish Notices of Budget Committee Meeting (5 to 30 days prior to May 15th meeting)</i>
May 15	Budget Committee Meeting <i>Approve Budget</i>
May 28	<i>Publish Notice of Hearing and Summary of Budget</i>
June 12	Regular Board of Directors Meeting <i>Adopt Budget</i>
July 15	Deliver Budget to County

FY 2024-25 Budget Message

The Sandy Fire District No. 72 proposed budget for FY 2024-25 continues the full contract for service with Clackamas Fire District that began on July 1st, 2023. Under the contract for service, Clackamas Fire provides its full complement of services to the Sandy community, while Sandy Fire retains financial responsibility for capital replacement of apparatus, facilities, and equipment. The district pays the bulk of its property tax revenues to Clackamas Fire as compensation for the contract for service.

Level of Service

Under the contract for service, Clackamas Fire has committed to operating a three-person engine company 24 hours per day and a two-person rescue 12 hours per day out of Sandy's main station. Clackamas Fire also continues to operate its Eagle Creek station with three personnel each 24-hour shift. This level of service will be evaluated against revenues and expenses throughout the length of the contract to consider if the staffing levels should be changed.

Additionally, Clackamas Fire provides fire prevention and investigation, the volunteer firefighter program, specialized rescue, community services, emergency management, training, health and wellness, fleet and facility maintenance, information technology, and financial services.

Fund Structure

Sandy Fire operates with the General Fund and the Capital Replacement Reserve Fund. The Board of Directors abolished multiple funds in April 2023 because such a complex fund structure is not needed under the contract with Clackamas Fire. The General Fund is the main operating fund for the district, and the Capital Replacement Reserve Fund accumulates reserves for the capital items that the district is still responsible for.

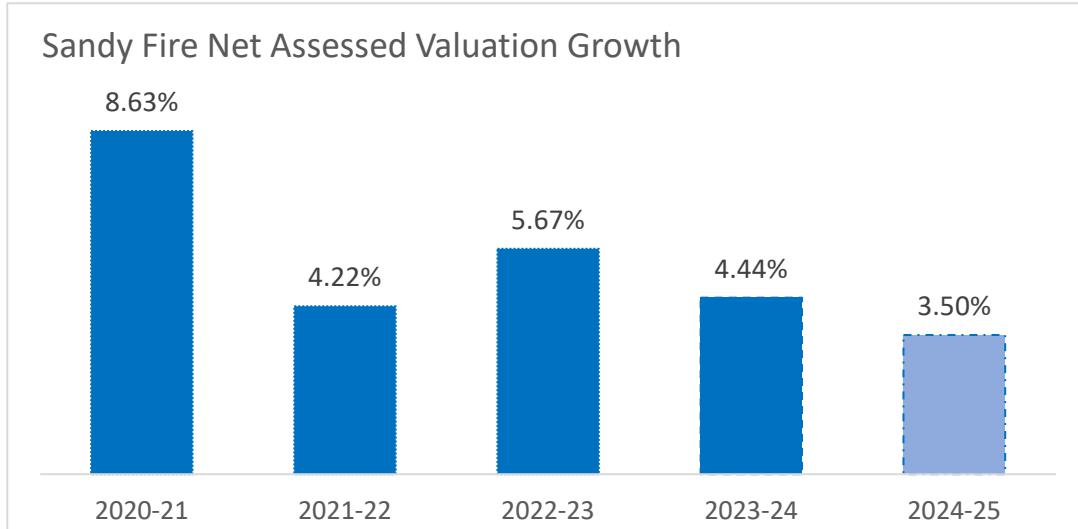
Beginning Fund Balance

The estimated beginning fund balance in the General Fund for FY 2024-25 is \$3,130,000, and the estimated beginning fund balance for the Capital Replacement Fund is \$450,000. The combined estimated balance of \$3,580,000 represents about \$375,000 more than the previous fiscal year, largely due to higher than anticipated assessed valuation growth in FY 2023-24 and strong investment earnings due to continued high interest rates.

The district's beginning fund balance must be sufficient to meet operating needs through November, when the majority of property tax revenue is received.

Property Tax Revenue

The Clackamas County Assessor's Office estimates that assessed valuation growth in FY 2024-25 will be 3.5% to 4.0%. The proposed budget assumes assessed valuation growth of 3.5% in the budget year—the lower end of the assessor's estimate. As shown in the figure below, this is a conservative estimate and would be the lowest growth in net assessed valuation in the last 5 years.



Sandy Fire District has a permanent tax rate of \$2.1775 per \$1,000 of assessed valuation for district operations. The FY 2024-25 proposed budget estimates total property tax collections of \$4.89 million. This calculation, shown below, is based on a 3.5% growth rate in assessed valuation and a 95.75% collection rate. The collection rate was 95.73% in FY 22-23, the last full year for which data is available.

Sandy Fire Property Tax Rate and Collections	
Fiscal Year 2024-25	
ESTIMATED DISTRICT ASSESSED VALUATION	
	<u>FY 2023-24 Actuals</u>
Full Assessed Valuation	\$2,385,242,663
Less Urban Renewal	<u>-\$115,895,463</u>
Net Assessed Valuation	\$2,269,347,200
Estimated Annual Growth in Assessed Valuation	3.50%
Estimated Increase in Assessed Valuation	\$79,427,152
FY 2024-25 Estimated Net Assessed Valuation	\$2,348,774,352
ESTIMATED PROPERTY TAX REVENUE	
Permanent Tax Rate per \$1,000	2.1775
Total Levy Amount	\$5,114,456
Estimated CY Collection Rate	95.75%
FY 2024-25 Estimated CY Property Tax Revenue	\$4,897,092

Prior-Year Property Tax Revenue

When taxpayers do not pay their property taxes on time or defer them to later years, those taxes are generally paid over the next several years. The FY 2024-25 proposed budget estimates prior year tax revenues at \$65,000.

Interest Revenue

The proposed budget estimates that the district will earn \$115,000 in interest on its General Fund balance throughout the fiscal year. This is a conservative forecast that assumes interest rates gradually decrease from 5% in July to 3% by the end of the fiscal year.

Contract for Service Expenses

The largest line item in the district’s proposed budget for 2024-25 is a payment to Clackamas Fire for the full contract for service. Under the intergovernmental agreement, the district will transfer its total property tax collections during the fiscal year. This amount will be reduced by \$50,000 to allow for a \$50,000 transfer to the Capital Replacement Reserve Fund.

Because the property taxes transferred in each fiscal year are based on an estimate, the intergovernmental agreement requires a reconciliation after each fiscal year—if Sandy Fire’s total payments are more than the actual property taxes collected, then the overpayment will be refunded to Sandy Fire in the following fiscal year; and, if the total payments are less than the amount collected, then the district will transfer the additional amount to Clackamas Fire in the following fiscal year. Total payments to Clackamas Fire in FY 2023-24 totaled \$4,679,235 and estimated total property revenue for Sandy Fire in FY 2023-24 is currently estimated at \$4,820,000; requiring a one-time payment to Clackamas Fire of \$140,765 for the difference. (The actual difference will be calculated after final property tax receipts are received in July, and incorporated into Sandy Fire’s quarterly payment for FY 2024-25.)

Contract for Service Payment	
Estimated 2024-25 Property Tax	\$4,897,092
Estimated Prior Year Property Tax	\$65,000
Reconciliation from Prior Year	\$140,765
Less Contribution to Capital Replacement Reserve	<u>-\$55,000</u>
Total Payment	\$5,047,857

Other Expenses

Outside of the contract for service, there are minimal expenses included in the proposed General Fund budget:

- \$5,000 in professional services for legal services. Although any legal matters will be handled through the contract with Clackamas Fire, it is recommended that the Board of Directors has separate funding to consult with independent legal counsel if necessary.
- \$100,000 in contingency. Contingency is available for unforeseen events.

Capital Replacement Reserve Fund

The Capital Replacement Reserve Fund to serve as an account for funding future capital needs of the district. As described above, the Capital Replacement Reserve Fund is expected to begin the year with a balance of \$450,000.

In the Proposed Budget, the district retains \$55,000 of its FY 2024-25 property tax revenue for transfer to the capital replacement reserve. Furthermore, the budget proposes transferring an additional \$175,000 to the reserve fund in FY 2024-25—this represents estimated investment earnings and other revenue from FY 2023-24, which will not be needed for the District’s operating costs or payments to Clackamas Fire in FY 2024-25. Accordingly, the proposed budget includes a \$230,000 transfer from the General Fund to the Capital Replacement Reserve Fund.

The fund will also earn interest on its balance throughout the fiscal year for an estimated \$20,000 in additional resources.

The proposed budget includes an appropriation of \$25,000 from the Capital Replacement Reserve Fund to improve the tap out and workout facilities at Station 74, which is seeing more volunteer staffing under the contract for service with Clackamas Fire. Additionally, consistent with past practice, \$100,000 of the fund is appropriated for unforeseen events requiring major capital repairs or replacements.

GENERAL FUND OVERVIEW

GENERAL FUND OVERVIEW			
	FY 23/24	FY 24/25	\$ +/-
<i>GENERAL FUND EXPENDITURES</i>			
PERSONNEL SERVICES	\$0	\$0	\$0
MATERIALS & SERVICES	\$4,754,235	\$5,052,857	\$298,622
CAPITAL OUTLAY	\$52,000	\$0	(\$52,000)
TRANSFERS	\$450,000	\$230,000	(\$220,000)
OPERATING CONTINGENCY	\$100,000	\$100,000	\$0
UNAPP. ENDING FUND BALANCE	\$2,278,000	\$2,824,235	\$546,235
<i>TOTAL GENERAL FUND EXP.</i>	\$7,634,235	\$8,207,092	\$572,857
<i>GENERAL FUND RESOURCES</i>			
OTHER THAN TAX	\$2,970,000	\$3,310,000	\$340,000
TAX LEVY	\$4,664,235	\$4,897,092	\$232,857
<i>TOTAL GEN FUND RESOURCES</i>	\$7,634,235	\$8,207,092	\$572,857

GENERAL FUND DETAIL				
ACCT. NO	GENERAL FUND RESOURCES	23/24 ADOPTED	24/25 PROPOSED	\$ +/-
	Cash Carry Over	\$2,850,000	\$3,130,000	\$280,000
400	Current Year Property Tax	\$4,664,235	\$4,897,092	\$232,857
405	Prior Taxes	\$65,000	\$65,000	\$0
450	Investment Interest	\$55,000	\$115,000	\$60,000
	TOTAL GENERAL FUND RESOURCES	\$7,634,235	\$ 8,207,092	\$572,857
	GENERAL FUND EXPENSES	23/24 ADOPTED	24/25 PROPOSED	\$ +/-
	Personnel Services	\$0	\$0	\$0
	Materials & Services			
645	Dispatch & Radio Services	\$20,000	\$0	(\$20,000)
690	Misc/Transition Costs	\$50,000	\$0	(\$50,000)
694	Contract for Services	\$4,679,235	\$5,047,857	\$368,622
695	Professional Fees	\$5,000	\$5,000	\$0
	Subtotal	\$4,754,235	\$5,052,857	\$298,622
	Capital Outlay	\$52,000	\$0	(\$52,000)
	Transfer to Capital Replacement Reserve	\$450,000	\$230,000	(\$220,000)
	Operating Contingency	\$100,000	\$100,000	\$0
	TOTAL GENERAL FUND EXPENSES	\$5,356,235	\$5,382,857	\$26,622
	Unappropriated Ending Fund Balance	\$2,278,000	\$2,824,235	\$546,235
	Total Requirements	\$7,634,235	\$8,207,092	

RESERVE FUNDS				
	FY 23/24	FY 24/25	\$ +/-	% +/-
<i>CAPITAL IMPROVEMENT RESERVE FUND</i>				
BEGINNING BALANCE	\$0	\$450,000	\$450,000	
RESOURCES (Interest, Fees for Service, Sales)	\$11,250	\$20,000	\$8,750	
TRANSFERS IN	\$450,000	\$230,000	(\$220,000)	
CAPITAL PROJECTS	\$0	-\$125,000	(\$125,000)	
<i>ENDING FUND BALANCE</i>	\$461,250	\$575,000	\$113,750	

RESOURCES

GENERAL

(Fund)

SANDY FIRE DISTRICT NO. 72

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2024-25		
	Actual		Adopted Budget Year 2023 - 24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2021 - 22	First Preceding Year 2022 - 23					
1	\$ 2,714,671	\$ 2,958,296	\$ 2,850,000	1 Available cash on hand* (cash basis) or	\$ 3,130,000		1
2				2 Net working capital (accrual basis)			2
3	\$ 63,543	\$ 69,914	\$ 65,000	3 Previously levied taxes estimated to be received	\$ 65,000		3
4	\$ 6,992	\$ 7,893		4 Interest			4
5				5 Transferred IN, from other funds			5
6				6 OTHER RESOURCES			6
7	\$ 4,788	\$ 14,650		7 Charges for Services			7
8	\$ 6,094	\$ 13,793	\$ 55,000	8 Investment Earnings	\$ 115,000		8
9	\$ -	\$ 71,888		9 Grants and Contributions			9
10	\$ 40,137	\$ 62,029		10 Miscellaneous			10
11	\$ 160,904	\$ -		11 Conflagration Income			11
12				12			12
13				13			13
14				14			14
15				15			15
16				17			16
17				20			17
18				21			18
19				22			19
20				23			20
21				27			21
22				28			22
23	\$ 2,997,129	\$ 3,198,463	\$ 2,970,000	29 Total resources, except taxes to be levied	\$ 3,310,000		23
24			\$ 4,664,235	30 Taxes estimated to be received	\$ 4,897,092		24
25	\$ 4,259,875	\$ 4,551,920		31 Taxes collected in year levied			25
26	\$ 7,257,004	\$ 7,750,383	\$ 7,634,235	32 TOTAL RESOURCES	\$ 8,207,092		26

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

DETAILED EXPENDITURES

**FORM
LB-31**

GENERAL

SANDY FIRE DISTRICT NO. 72

1	Historical Data			Name of Organizational Unit-Fund	Name of Municipal Corporation			1
	Actual		Adopted Budget This Year 2023-24		Budget for Next Year <u>2024-25</u>			
	Second Preceding Year <u>2021-22</u>	First Preceding Year <u>2022-23</u>			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	PERSONNEL SERVICES							
2	\$ 1,559,015	\$ 1,724,582		Career Salaries				2
3	\$ 2,950	\$ 3,350		Board of Directors Stipend				3
4	\$ -	\$ -		Temporary Employees				4
5	\$ 5,049	\$ 173,479		Separation Pay				5
6	\$ -	\$ -		Duty Chief's				6
7		\$ 4,791		Oregon Paid Leave				7
8	\$ 186,468	\$ 271,386		Overtime/Relief/Vacation				8
9	\$ 91,945	\$ 115,290		Volunteer Program				9
10	\$ 139,180	\$ 171,875		Social Security				10
11	\$ 437,591	\$ 480,702		P.E.R.S.				11
12	\$ 10,293	\$ 11,426		S.A.M Payroll Tax				12
13	\$ 68,589	\$ 69,627		Workers Compensation				13
14	\$ 3,340	\$ 3,265		Life Insurance				14
15	\$ 1,831	\$ 2,104		Unemployment Insurance				15
16	\$ 23,209	\$ 23,089		Disability Insurance				16
17	\$ 365,355	\$ 384,612		Medical Insurance				17
18	\$ 23,507	\$ 23,743		Dental Insurance				18
19	\$ 29,948	\$ 43,458		Health & Wellness				19
20	\$ 79,733	\$ 11,670		Contract for Services				20
21	\$ 3,028,003	\$ 3,518,449		TOTAL EXPENDITURES				21
22				<i>UNAPPROPRIATED ENDING FUND BALANCE</i>				22
23	\$ 3,028,003	\$ 3,518,449	\$ -	TOTAL		\$0		23

DETAILED EXPENDITURES

**FORM
LB-31**

GENERAL

SANDY FIRE DISTRICT NO. 72

Historical Data				Name of Organizational Unit-Fund	Name of Municipal Corporation			
Actual		Adopted Budget This Year 2023-24	RESOURCE DESCRIPTION MATERIALS & SERVICES		Budget for Next Year <u>2024-25</u>			
Second Preceding Year <u>2021-22</u>	First Preceding Year <u>2022-23</u>				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
2	\$ 45,562	\$ 46,781			Utilities			
3	\$ 11,007	\$ 12,953		Telephone				3
4	\$ 5,166	\$ 5,478		Office Supplies & Equipment				4
5	\$ 1,788	\$ 1,822		Janitorial Supplies				5
6	\$ 3,225	\$ 3,320		Postage & Shipping				6
7	\$ 9,321	\$ 2,799		Uniforms				7
8	\$ 41,930	\$ 46,146		Liability Insurance				8
9	\$ 1,581	\$ 8,825		Election & Advertising				9
10	\$ 19,835	\$ 10,761		Communications				10
11	\$ 2,089	\$ 855		Sign Post Program				11
12	\$ 13,187	\$ 14,124		Annual Events & Activities				12
13	\$ 164,425	\$ 221,989	\$ 20,000	Dispatch & Radio Services				13
14	\$ 1,073	\$ 2,778		Fire Prevention/Public Education Program				14
15	\$ 638	\$ 100		Fire Ground Safety Program				15
16	\$ 12,911	\$ 15,031		Equipment Testing				16
17	\$ 11,047	\$ 18,995		Leases				17
18	\$ 950	\$ -		Station Furniture & Bunkroom Supplies				18
19	\$ -	\$ -		Training Materials & Supplies				19
20	\$ 26,615	\$ 105,995		Schools & Conferences				20
21	\$ 14,323	\$ 32,646		Technolgy Programs				21
22	\$ 11,229	\$ 11,628		Subscriptions & Dues				22
23	\$ 2,253	\$ 2,910		Travel & Per Diem				23
24	\$ -	\$ -	\$ 50,000	Miscellaneous/Tranisiton Costs				24
25	\$ 673,411	\$ 677,164	\$ 4,679,235	Contract for Services	\$ 5,047,857			25
26	\$ 58,341	\$ 42,579	\$ 5,000	Professional Fees	\$ 5,000			26
27	\$ 24,364	\$ 45,902		Facility/Grounds Maintenance				27
28	\$ 85,109	\$ 100,065		Apparatus & Equipment Maintenance				28
29	\$ 29,217	\$ 24,997		Fuel & Lube Supplies				29
30	\$ 27,748	\$ -		Protective Clothing				30
31	\$ 800	\$ 54		Shop Supplies				31
32	\$ 37,629	\$ 18,936		First Aid Supplies & Equipment				32
33	\$ 812	\$ -		SCBA Repair & Maintenance				33
34	\$ 3,604	\$ 207		Firefighting Supplies				34
35	\$ 434	\$ 2,194		Refreshments & Station Food				35
36	\$ 1,253	\$ -		Fire & Hose Repair				36
37	\$ -	\$ -		Hydrant Flow Testing				37
38	\$ 3,294	\$ 60		Small Tools & Equipment				38
39	\$ 9,112	\$ -		Water Rescue Team				39
40	\$ 173	\$ 601		Fire Investigation Supplies				40
41	\$ -	\$ 3,700		Grant Match Expense				41
42	\$ 1,355,456	\$ 1,482,395	\$ 4,754,235	TOTAL EXPENDITURES				42
43				UNAPPROPRIATED ENDING FUND BAL.				43
44	\$ 1,355,456	\$ 1,482,395	\$ 4,754,235	TOTAL	\$ 5,052,857			44

DETAILED EXPENDITURES

**FORM
LB-31**

GENERAL

SANDY FIRE DISTRICT NO. 72

Name of Organizational Unit-Fund

Name of Municipal Corporation

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year <u>2024-25</u>			
	Actual		Adopted Budget This Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year <u>2021-22</u>	First Preceding Year <u>2022-23</u>						
1				1 CAPITAL OUTLAY				1
2				2				2
3	\$ -	\$ -	\$ -	3 Administration Division	\$ -			3
4	\$ -	\$ -	\$ -	4 Support Services	\$ -			4
5	\$ -	\$ 6,179	\$ -	5 Buildings & Grounds	\$ -			5
6	\$ -	\$ -	\$ -	6 Operations	\$ -			6
7	\$ -	\$ -	\$ -	7 Fire Prevention	\$ -			7
8	\$ -	\$ -	\$ -	8 Maintenance	\$ -			8
9	\$ -	\$ -	\$ -	9 Training	\$ -			9
10	\$ -	\$ -	\$ 52,000	10 Fire & EMS Equipment	\$ -			10
11				11				11
12				12				12
13	\$ -	\$ 6,179	\$ 52,000	13 TOTAL EXPENDITURES				13
14				14 UNAPPROPRIATED ENDING FUND BAL.				14
15	\$ -	\$ 6,179	\$ -	16 TOTAL	\$ -			15

**FORM
LB-11**

This fund is authorized by ORS 280.100 and established to accumulate funds for capital items by Resolution 2023-03.

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2033

Capital Replacement Reserve
(Fund)

Sandy Fire District No. 72
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024 - 25				
Actual		Adopted Budget Year 2023 - 24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2021 - 22	First Preceding Year 2022 - 23							
1			1	RESOURCES			1	
2			2	Cash on hand * (cash basis), or	\$ 450,000		2	
3			3	Working Capital (accrual basis)			3	
4			4	Previously levied taxes estimated to be received			4	
5		\$ 11,250	5	Interest	\$ 20,000		5	
6		\$ 450,000	6	Transferred IN, from other funds	\$ 230,000		6	
7			7				7	
8			8				8	
9			9				9	
10	\$ -	\$ -	10	Total Resources, except taxes to be levied	\$ 700,000	\$ -	\$ -	10
11			11	Taxes estimated to be received				11
12			12	Taxes collected in year levied				12
13	\$ -	\$ -	13	TOTAL RESOURCES	\$ 700,000	\$ -	\$ -	13
14			14	REQUIREMENTS **			14	
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail		15
16			16			Station 74, Tap Out Improvements	\$ 20,000	16
17			17			Station 74, Exercise Improvements	\$ 5,000	17
18		\$ 100,000	18			Capital Replacement	\$ 100,000	18
19			19					19
20			20					20
21			21					21
22			22					22
23			23					23
24			24					24
25			25					25
26			26					26
27			27					27
28			28					28
29			29	Ending balance (prior years)				29
30		\$ 361,250	30	RESERVED FOR FUTURE EXPENDITURE			\$ 575,000	30
31	0	0	31	TOTAL REQUIREMENTS	\$ 700,000	\$ -	\$ -	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
 Fire & Emergency Services
 (name of fund)

	Historical Data			REQUIREMENTS FOR: <u>(Name of Org. Unit or Program)</u>	Budget For Next Year 2024-25			
	Actual		Adopted Budget Year 2023 - 24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021 - 22	First Preceding Year 2022 - 23						
PERSONNEL SERVICES								
1	\$ 3,028,003	\$ 3,518,449		1 See LB-31 Detail - Personnel Services	\$ -			1
2	\$ 30,291	\$ -		2 LOSAP - Personnel Services				2
3								3
4				4				4
5				5				5
6				6				6
7	\$ 3,058,294	\$ 3,518,449	\$ -	7 TOTAL PERSONNEL SERVICES	\$ -			7
8	16	16	0	8 Total Full-Time Equivalent (FTE)	0			8
MATERIALS AND SERVICES								
9	\$ 1,355,456	\$ 1,482,395	\$ 4,754,235	9 See LB-31 Detail - Materials & Services	\$ 5,052,857			9
10	\$ 3	\$ -		10 McCullough Fund - Materials & Services				10
11	\$ 225	\$ -		11 LOSAP - Materials & Services				11
12				12				12
13				13				13
14				14				14
15				15				15
16				16				16
17				17				17
18	\$ 1,355,684	\$ 1,482,395	\$ 4,754,235	18 TOTAL MATERIALS AND SERVICES	\$ 5,052,857			18
CAPITAL OUTLAY								
19	\$ -	\$ 6,179	\$ -	19 See LB-31 Detail - Capital Outlay				19
20	\$ 171,905	\$ -	\$ -	20 Apparatus & Equipment Reserve Fund				20
21			\$ -	21 Capital Replacement Reserve Fund	\$ 125,000			21
22				22				22
23				23				23
24				24				24
25	\$ 383,911	\$ 6,179	\$ -	25 TOTAL CAPITAL OUTLAY	\$ 125,000			25
26	\$ 4,797,889	\$ 5,007,023	\$ 4,989,876	26 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	\$ 5,177,857			26
REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS								
27								27
28								28
29								29
30								30
31	\$ 4,797,889	\$ 5,007,023	\$ 4,989,876	32 TOTAL ORG./PROG. REQUIREMENTS	\$ 5,177,857			31

FORM
LB-30

**REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**

Fire & Emergency Services

(name of fund)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2024-25			
	Actual		Adopted Budget This Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
				PERSONNEL SERVICES NOT ALLOCATED				
1				1				1
2				2				2
3	0	0	0	3 TOTAL PERSONNEL SERVICES	\$ -	\$ -	\$ -	3
4				Total Full-Time Equivalent (FTE)				4
				MATERIALS AND SERVICES NOT ALLOCATED				
5				5				5
6				6				6
7	0	0	0	7 TOTAL MATERIALS AND SERVICES	\$ -	\$ -	\$ -	7
				CAPITAL OUTLAY NOT ALLOCATED				
8				8				8
9				9				9
10	0	0	0	10 TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	10
				DEBT SERVICE				
11				11				11
12				12				12
13	0	0	0	13 TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	13
				SPECIAL PAYMENTS				
14				14				14
15				15				15
16	0	0	0	16 TOTAL SPECIAL PAYMENTS	\$ -	\$ -	\$ -	16
				INTERFUND TRANSFERS				
17	\$ -	\$ -	\$ 450,000	17 Capital Improvement Fund Transfer	\$ 230,000			17
18	\$ -	\$ 91,603	\$ -	18 Apparatus & Equipment Fund Transfer				18
19	\$ -	\$ 305,847	\$ -	19 Land & Facilities Fund Transfer				19
20	\$ -	\$ 9,817	\$ -	20 McCullough Reserve Fund Transfer				20
21	\$ -	\$ 55,197	\$ -	21 LOSAP Fund Transfer				21
22	\$ -	\$ 462,464	\$ 450,000	22 TOTAL INTERFUND TRANSFERS	\$ 230,000	\$ -	\$ -	22
				OPERATING CONTINGENCY				
23			\$ 100,000	23 TOTAL OPERATING CONTINGENCY	\$ 100,000			23
24	\$ -	\$ -	\$ -	24 Total Requirements Not Allocated	\$ -			24
25	\$ 4,797,889	\$ 5,007,023	\$ 4,989,876	25 Total Org./Prog. Requirements	\$ 5,177,857			25
26			\$ 361,250	26 Reserved for future expenditure	\$ 575,000			26
27	\$ 3,419,848	\$ 2,995,147		27 Ending balance (prior years)				27
28			\$ 2,278,000	28 UNAPPROPRIATED ENDING FUND BALANCE	\$ 2,124,235			28
29	\$ 8,217,737	\$ 8,002,170	\$ 7,729,126	29 TOTAL REQUIREMENTS	\$ 7,977,092	\$ -	\$ -	29

**FORM
LB-11**

This fund was abolished by Resolution 23-01 and is no longer in use.

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: N/A

LAND & FACILITIES FUND

(Fund)

SANDY FIRE DISTRICT No. 72

(Name of Municipal Corporation)

1	Historical Data			2	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024 - 25			1		
	Actual		Adopted Budget Year 2023 - 24			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year 2021 - 22	First Preceding Year 2022 - 23									
1				1	RESOURCES				1		
2	\$ 305,739	\$ 305,846	\$ -	2	Cash on hand * (cash basis), or	\$ -			2		
3				3	Working Capital (accrual basis)				3		
4				4	Previously levied taxes estimated to be received				4		
5	\$ 107	\$ 1	\$ -	5	Interest	\$ -			5		
6	\$ -	\$ -	\$ -	6	Transferred IN, from other funds				6		
7	\$ -	\$ -	\$ -	7	Sale of Land or Facilities				7		
8				8					8		
9	\$ 305,846	\$ 305,847	\$ -	9	Total Resources, except taxes to be levied	\$ -			9		
10				10	Taxes estimated to be received	\$ -			10		
11				11	Taxes collected in year levied				11		
12	\$ 305,846	\$ 305,847	\$ -	12	TOTAL RESOURCES			\$ -	\$ -	\$ -	12
13				13	REQUIREMENTS **						13
14				14	Org. Unit or Prog. & Activity	Object Classification	Detail				14
15	\$ -	\$ 305,847	\$ -	15	Transferred OUT		Fund Closed	\$ -	\$ -	\$ -	15
16			\$ -	16				\$ -	\$ -	\$ -	16
17				17							17
18				18							18
19				19							19
20				20							20
21				21							21
22				22							22
23				23							23
24	\$ 305,846	\$ -		24	Ending balance (prior years)						24
25			\$ -	25	UNAPPROPRIATED ENDING FUND BALANCE						25
26	\$ 305,846	\$ 305,847	\$ -	26	TOTAL REQUIREMENTS			\$ -	\$ -	\$ -	26

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

FORM LB-11

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

This fund was abolished by Resolution 23-01 and is no longer in use.

Review Year: N/A

APPARATUS & EQUIPMENT FUND
(Fund)

SANDY FIRE DISTRICT No. 72
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024 - 25						
	Actual		Adopted Budget Year 2023 - 24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 2021 - 22	First Preceding Year 2022 - 23									
1				1	RESOURCES			1			
2	\$ 206,231	\$ 91,603	\$ -	2	Cash on hand * (cash basis), or			2			
3				3	Working Capital (accrual basis)			3			
4				4	Previously levied taxes estimated to be received			4			
5	\$ 24	\$ -	\$ -	5	Interest			5			
6	\$ 40,000	\$ -	\$ -	6	Transferred IN, from other funds			6			
7	\$ 15,000	\$ -	\$ -	7	Sale of Equipment			7			
8	\$ 2,253	\$ -	\$ -	8	Fees for Service			8			
9				9				9			
10	\$ 263,508	\$ 91,603	\$ -	10	Total Resources, except taxes to be levied			10			
11				11	Taxes estimated to be received			11			
12				12	Taxes collected in year levied			12			
13	\$ 263,508	\$ 91,603	\$ -	13	TOTAL RESOURCES			\$ -	\$ -	\$ -	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16	\$ 171,905			16	Apparatus/Equipment		Brush Rig - Type 6				16
17		\$ 91,603		17	Transferred OUT		Fund Closed				17
18				18							18
19				19							19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29	\$ 91,603	\$ -		29	Ending balance (prior years)						29
30			\$ -	30	UNAPPROPRIATED ENDING FUND BALANCE			\$ -			30
31	\$ 263,508	\$ -	\$ -	31	TOTAL REQUIREMENTS			\$ -	\$ -	\$ -	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

FORM LB-11

This fund was abolished by Resolution 23-01 and is no longer in use.

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: N/A

LOSAP RESERVE FUND

(Fund)

SANDY FIRE DISTRICT No. 72

(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-25			
	Actual		Adopted Budget Year 2023 - 24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021 - 22	First Preceding Year 2022 - 23						
1				1	RESOURCES			1
2	\$ 85,713	\$ 55,197		2	Cash on hand * (cash basis), or			2
3				3	Working Capital (accrual basis)			3
4				4	Previously levied taxes estimated to be received			4
5				5	Interest			5
6				6	Transfer IN - Forfeitures			6
7				7				7
8				8				8
9				9				9
10	\$ 85,713	\$ 55,197		10	Total Resources, except taxes to be levied			10
11				11	Taxes estimated to be received			11
12				12	Taxes collected in year levied			12
13	\$ 85,713	\$ 55,197		13	TOTAL RESOURCES			13
14				14	REQUIREMENTS **			14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail	15
16	\$ 30,291			16	Personnel Services		Annual Contribution	16
17	\$ 225			17	Materials & Services		Annual Fees	17
18		\$ 55,197		18	Transferred OUT		Fund Closed	18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24	\$ 55,197	\$ -		24	Ending balance (prior years)			24
25				25	UNAPPROPRIATED ENDING FUND BALANCE			25
26	\$ 85,713	\$ 55,197		26	TOTAL REQUIREMENTS			26

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**FORM
LB-11**

This fund was abolished by Resolution 23-01 and is no longer in use.

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: N/A

MCCULLOUGH RESERVE FUND

(Fund)

SANDY FIRE DISTRICT No. 72

(Name of Municipal Corporation)

1	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-25			1
	Actual		Adopted Budget Year 2023 - 24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021 - 22	First Preceding Year 2022 - 23						
2	\$ 9,220	\$ 9,817		2	RESOURCES			2
3				3	Cash on hand * (cash basis), or			3
4				4	Working Capital (accrual basis)			4
5				5	Previously levied taxes estimated to be received			5
6				6	Interest			6
7	\$ 600			7	Transferred IN, from other funds			7
8				8	Donations			8
9				9				9
10	\$ 9,820	\$ 9,817		10	Total Resources, except taxes to be levied			10
11				11	Taxes estimated to be received			11
12				12	Taxes collected in year levied			12
13	\$ 9,820	\$ 9,817		13	TOTAL RESOURCES			13
14				14	REQUIREMENTS **			14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail	15
16	\$ 3			16	Materials and Services		\$ -	16
17		\$ 9,817		16	Transferred OUT	Fund Closed		17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24	\$ 9,817	\$ -		24	Ending balance (prior years)			24
25			\$ -	25	UNAPPROPRIATED ENDING FUND BALANCE			25
26	\$ 9,817	\$ 9,817	\$ -	26	TOTAL REQUIREMENTS			26

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year
 **List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.