

# Sandy Fire District No. 72



2024 - 25  
Adopted Budget

<b>BUDGET COMMITTEE</b>		
POSITION NO.	NAME	TERM EXPIRES
<b>BOARD OF DIRECTORS</b>		
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
<b>CITIZEN MEMBERS</b>		
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

<b>BUDGET CALENDAR 2024/2025</b>	
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 15<sup>th</sup> meeting)</i>
May 15	Budget Committee Meeting <i>Approve Budget</i>
May 28	<i>Publish Notice of Hearing and Summary of Budget</i>
June 26	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 adopted budget for FY 2024-25 continues the full contract for service with Clackamas Fire District that began on July 1<sup>st</sup>, 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.

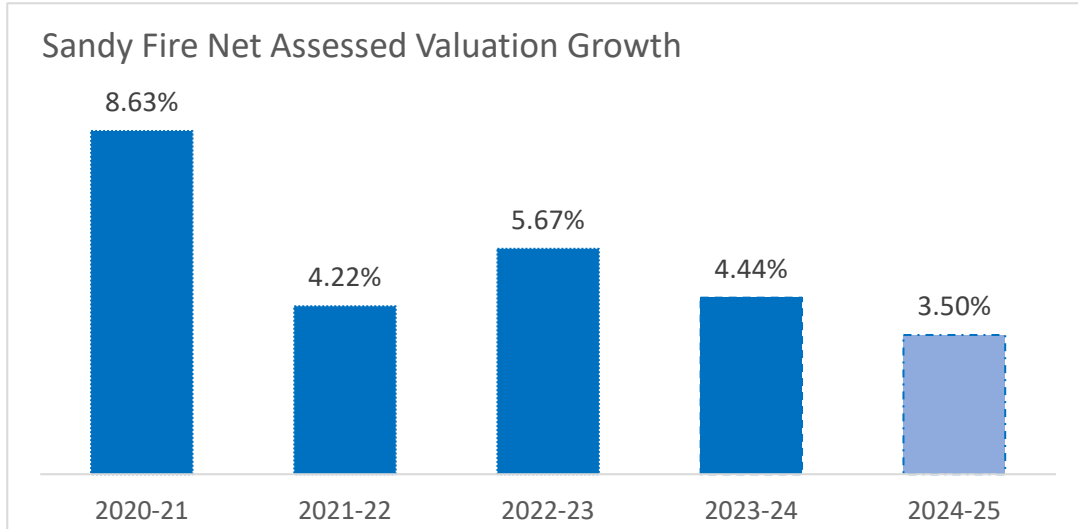
### **Beginning Fund Balance**

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 adopted 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 adopted 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.

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

### 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 adopted budget estimates prior year tax revenues at \$65,000.

### Interest Revenue

The adopted 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 adopted 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 \$55,000 to allow for a \$55,000 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>
<b>Total Payment</b>	<b>\$5,047,857</b>

### Other Expenses

Outside of the contract for service, there are minimal expenses included in the adopted 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.
- \$20,000 to utilize a consultant for public relations, 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 Adopted Budget, the district retains \$55,000 of its FY 2024-25 property tax revenue for transfer to the capital replacement reserve. Furthermore, the budget transfers 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 adopted 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 adopted 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			
	FY 23/24	FY 24/25	\$ +/-
<b><i>GENERAL FUND EXPENDITURES</i></b>			
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
<b><i>TOTAL GENERAL FUND EXP.</i></b>	<b>\$7,634,235</b>	<b>\$8,207,092</b>	<b>\$572,857</b>
<b><i>GENERAL FUND RESOURCES</i></b>			
OTHER THAN TAX	\$2,970,000	\$3,310,000	\$340,000
TAX LEVY	\$4,664,235	\$4,897,092	\$232,857
<b><i>TOTAL GEN FUND RESOURCES</i></b>	<b>\$7,634,235</b>	<b>\$8,207,092</b>	<b>\$572,857</b>

GENERAL FUND DETAIL				
ACCT. NO	GENERAL FUND RESOURCES	23/24 ADOPTED	24/25 PROPOSED	24/25 ADOPTED
	Cash Carry Over	\$2,850,000	\$3,130,000	\$3,130,000
400	Current Year Property Tax	\$4,664,235	\$4,897,092	\$4,897,092
405	Prior Taxes	\$65,000	\$65,000	\$65,000
450	Investment Interest	\$55,000	\$115,000	\$115,000
	<b><i>TOTAL GENERAL FUND RESOURCES</i></b>	<b>\$7,634,235</b>	<b>\$ 8,207,092</b>	<b>\$ 8,207,092</b>
	GENERAL FUND EXPENSES	23/24 ADOPTED	24/25 PROPOSED	24/25 ADOPTED
	<b>Personnel Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Materials &amp; Services</b>			
645	Dispatch & Radio Services	\$20,000	\$0	\$0
690	Misc/Transition Costs	\$50,000	\$0	\$0
694	Contract for Services	\$4,679,235	\$5,047,857	\$5,047,857
695	Professional Fees	\$5,000	\$5,000	\$25,000
	<b><i>Subtotal</i></b>	<b>\$4,754,235</b>	<b>\$5,052,857</b>	<b>\$5,072,857</b>
	<b>Capital Outlay</b>	<b>\$52,000</b>	<b>\$0</b>	<b>\$0</b>
	<b>Transfer to Capital Replacement Reserve</b>	<b>\$450,000</b>	<b>\$230,000</b>	<b>\$230,000</b>
	<b>Operating Contingency</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>
	<b><i>TOTAL GENERAL FUND EXPENSES</i></b>	<b>\$5,356,235</b>	<b>\$5,382,857</b>	<b>\$5,402,857</b>
	Unappropriated Ending Fund Balance	\$2,278,000	\$2,824,235	\$2,804,235
	<b>Total Requirements</b>	<b>\$7,634,235</b>	<b>\$8,207,092</b>	<b>\$8,207,092</b>



**FORM  
LB-20**

**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) <b>or</b>	\$ 3,130,000	\$ 3,130,000	\$ 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	\$ 65,000	\$ 65,000	3
4	\$ 6,992	\$ 7,893		4	Interest				4
5				5	Transferred IN, from other funds				5
6				6	<b>OTHER RESOURCES</b>				6
7	\$ 4,788	\$ 14,650		7	Charges for Services				7
8	\$ 6,094	\$ 13,793	\$ 55,000	8	Investment Earnings	\$ 115,000	\$ 115,000	\$ 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	\$ 3,310,000	\$ 3,310,000	23
24			\$ 4,664,235	30	Taxes estimated to be received	\$ 4,897,092	\$ 4,897,093	\$ 4,897,094	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	<b>TOTAL RESOURCES</b>	\$ 8,207,092	\$ 8,207,093	\$ 8,207,094	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			
			Name of Organizational Unit-Fund		Name of Municipal Corporation			
Historical Data					Budget for Next Year <u>2024-25</u>			
Actual		Adopted Budget						
Second Preceding Year <u>2021-22</u>	First Preceding Year <u>2022-23</u>	This Year 2023-24						
PERSONNEL SERVICES								1
\$ 1,559,015	\$ 1,724,582		Career Salaries				2	
\$ 2,950	\$ 3,350		Board of Directors Stipend				3	
\$ -	\$ -		Temporary Employees				4	
\$ 5,049	\$ 173,479		Separation Pay				5	
\$ -	\$ -		Duty Chief's				6	
	\$ 4,791		Oregon Paid Leave				7	
\$ 186,468	\$ 271,386		Overtime/Relief/Vacation				8	
\$ 91,945	\$ 115,290		Volunteer Program				9	
\$ 139,180	\$ 171,875		Social Security				10	
\$ 437,591	\$ 480,702		P.E.R.S.				11	
\$ 10,293	\$ 11,426		S.A.M Payroll Tax				12	
\$ 68,589	\$ 69,627		Workers Compensation				13	
\$ 3,340	\$ 3,265		Life Insurance				14	
\$ 1,831	\$ 2,104		Unemployment Insurance				15	
\$ 23,209	\$ 23,089		Disability Insurance				16	
\$ 365,355	\$ 384,612		Medical Insurance				17	
\$ 23,507	\$ 23,743		Dental Insurance				18	
\$ 29,948	\$ 43,458		Health & Wellness				19	
\$ 79,733	\$ 11,670		Contract for Services				20	
\$ 3,028,003	\$ 3,518,449		TOTAL EXPENDITURES				21	
			UNAPPROPRIATED ENDING FUND BALANCE				22	
\$ 3,028,003	\$ 3,518,449	\$ -	TOTAL	\$0			23	

# DETAILED EXPENDITURES

FORM  
LB-31

LB-31				GENERAL	SANDY FIRE DISTRICT NO. 72									
				Name of Organizational Unit-Fund	Name of Municipal Corporation									
	Historical Data			RESOURCE DESCRIPTION MATERIALS & SERVICES	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												
2	\$	45,562	\$	46,781		Utilities				2				
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	\$	5,047,857	\$	5,047,857	25
26	\$	58,341	\$	42,579	\$	5,000	Professional Fees	\$	5,000	\$	5,000	\$	25,000	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	\$	5,052,857	\$	5,072,857	44

## DETAILED EXPENDITURES

**FORM  
LB-31**

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	\$ 450,000	\$ 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	\$ 20,000	\$ 20,000	5
6			\$ 450,000	6	Transferred IN, from other funds			\$ 230,000	\$ 230,000	\$ 230,000	6
7				7							7
8				8							8
9				9							9
10	\$ -	\$ -	\$ 461,250	10	Total Resources, except taxes to be levied			\$ 700,000	\$ 700,000	\$ 700,000	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	\$ -	\$ -	\$ 461,250	13	TOTAL RESOURCES			\$ 700,000	\$ 700,000	\$ 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	\$ 20,000	\$ 20,000	16
17				17			Station 74, Exercise Improvements	\$ 5,000	\$ 5,000	\$ 5,000	17
18			\$ 100,000	18			Capital Replacement	\$ 100,000	\$ 100,000	\$ 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	\$ 575,000	\$ 575,000	30
31	0	0	\$ 461,250	31	TOTAL REQUIREMENTS			\$ 700,000	\$ 700,000	\$ 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.

FORM  
LB-30

**REQUIREMENTS SUMMARY**  
**ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

Fire & Emergency Services

(name of fund)

	Historical Data			REQUIREMENTS FOR: (Name of Org. Unit or Program)	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	0	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	\$ 5,052,857	\$ 5,072,857	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	\$ 5,052,857	\$ 5,072,857	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	\$ 125,000	\$ 125,000	21
22				22				22
23				23				23
24				24				24
25	\$ 383,911	\$ 6,179	\$ -	25 TOTAL CAPITAL OUTLAY	\$ 125,000	\$ 125,000	\$ 125,000	25
26	\$ 4,797,889	\$ 5,007,023	\$ 4,989,876	26 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	\$ 5,177,857	\$ 5,177,857	\$ 5,197,857	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	\$ 5,177,857	\$ 5,197,857	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	\$ 230,000	\$ 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	\$ 230,000	\$ 230,000	22		
				OPERATING CONTINGENCY						
23			\$ 100,000	23 TOTAL OPERATING CONTINGENCY	\$ 100,000	\$ 100,000	\$ 100,000	23		
24	\$ -	\$ 462,464	\$ 550,000	24 Total Requirements Not Allocated	\$ -	\$ -	\$ -	24		
25	\$ 4,797,889	\$ 5,007,023	\$ 4,906,235	25 Total Org./Prog. Requirements	\$ 5,177,857	\$ 5,177,857	\$ 5,197,857	25		
26			\$ 361,250	26 Reserved for future expenditure	\$ 575,000	\$ 575,000	\$ 575,000	26		
27	\$ 3,419,848	\$ 3,205,824		27 Ending balance (prior years)				27		
28			\$ 2,278,000	28 UNAPPROPRIATED ENDING FUND BALANCE	\$ 2,124,235	\$ 2,124,235	\$ 2,104,235	28		
29	\$ 8,217,737	\$ 8,675,311	\$ 8,095,485	29 TOTAL REQUIREMENTS	\$ 7,977,092	\$ 7,977,092	\$ 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)

	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	\$ 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	Transferreed 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**

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

**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)

	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	\$ 9,220	\$ 9,817		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	Transferred IN, from other funds				6
7	\$ 600			7	Donations	\$ -			7
8				8					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	Transferreed 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.



# SANDY FIRE DISTRICT

*Here for you*



## RESOLUTION 24-01

### ADOPTING THE FISCAL YEAR 2024-25 BUDGET, MAKING APPROPRIATIONS, AND LEVYING TAXES

Whereas, Oregon Local Budget Law ORS 294 requires this body to adopt the 2024-25 budget for Sandy Fire District No. 72 prior to the beginning of the fiscal year; and

Whereas, Oregon Local Budget Law ORS 294 also requires consideration and approval of the proposed budget and tax levy by the Budget Committee prior to adoption; and;

Whereas, the Sandy Fire District Budget Committee approved the FY 2024-25 Proposed Budget and tax levy on May 15, 2024; now therefore be it

Resolved, that the Board of Directors of Sandy Fire District hereby adopts the budget for the fiscal year beginning July 1, 2024, in the total sum of \$5,527,857;

Be It Further Resolved, that the appropriation amounts and purposes for the fiscal year beginning July 1, 2024, are hereby appropriated as follows:

#### General Fund

Personnel Services	\$0
Materials & Services	\$5,072,857
Capital Outlay	\$0
Transfers Out	\$230,000
Contingency	\$100,000
Total General Fund	\$5,402,857

#### Capital Replacement Reserve Fund

Capital Outlay	\$125,000
Total	\$125,000

**Total FY 2024-25 Appropriations \$5,527,857**

Be It Further Resolved, that the Board of Directors of Sandy Fire District hereby imposes the taxes provided in the Adopted Budget at the rate of \$2.1775 per \$1,000 of assessed value for operations; and that these taxes are hereby imposed and categorized for the tax year 2024-25 upon the assessed value of all taxable property within Sandy Fire District, and categorized as follows:

**Trust • Empowerment • Accountability • Mindset • Service**

	<u>General Government</u>	<u>Excluded from Limitation</u>
Permanent Tax Rate	\$2.1775 / \$1000	

**Be It Further Resolved**, that the Board of Directors certify to the County Assessor and the County Clerk of Clackamas County, Oregon the tax levy made by this resolution and shall file with them a copy of the budget as finally adopted.

Adopted this date, June 26, 2024.

Sue Hein  
Sue Hein (Jul 9, 2024 07:04 PDT)

President, Board of Directors



Ryan Fox  
Ryan Fox (Jul 9, 2024 08:44 EDT)

Secretary, Board of Directors



PO Box 22109 Portland, OR 97269-2169  
Phone: 503-684-0360 Fax: 503-620-3433  
E-mail: [legals@commnewspapers.com](mailto:legals@commnewspapers.com)

### AFFIDAVIT OF PUBLICATION

State of Oregon, County of Clackamas, ss I, Kristine Humphries, being first duly sworn, depose and say that I am the Principal Clerk of the Business Tribune, a newspaper of general circulation, published in Clackamas County, Oregon, as defined by ORS 193.010 and 193.020, that

**Ad#: 325570**

**Owner: Sandy Rural Fire Protection District No. 72**

**Description: NOTICE OF BUDGET COMMITTEE MEETING**

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue:  
**05/07/2024**

Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this 05/07/2024.

NOTARY PUBLIC FOR OREGON

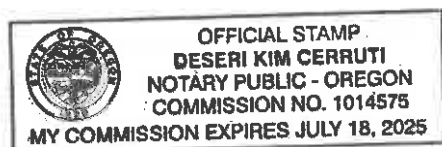
Acct #: 115639

**Attn: TRACEY GRISHAM**

CLACKAMAS FIRE DIST# 1

11300 SE FULLER RD

MILWAUKIE, OR 97222



**SEE EXHIBIT A**

# EXHIBIT A

## **NOTICE OF BUDGET COMMITTEE MEETING SANDY RURAL FIRE PROTECTION DISTRICT NO. 72**

The Sandy Rural Fire Protection District No. 72 Budget Committee Meeting will be held Wednesday, May 15, 2024, at 4:00 pm at the Sandy Fire Annex located at 17459 SE Bruns Ave in Sandy. The purpose of the meeting will be to consider the Budget for the 2024-25 fiscal year. This meeting will be held in person and by remote video conferencing. This is a public meeting where deliberations of the Budget Committee take place. Any person may attend the meeting and discuss the proposed programs with the Budget Committee. If you would like to provide a public comment during the meeting, you will need to sign up no later than Wednesday, May 15, 2024, at 1:00 pm. Please sign up by filling out this form on our website: <https://sandyfire.org/about/board>. If you would like to attend online or by phone, please visit the website at <https://sandyfire.org/about/board> for the link to the meeting and passcode.

A copy of the budget document will be available on May 8, 2024, on the website at: <https://sandyfire.org>. If a hard copy is required, it may be obtained after May 8th at Sandy Fire Station 71, 17460 Bruns Ave, by appointment. Please call 503-742-2600 to make an appointment. Published May 7, 2024.

BT325570



PO Box 22109 Portland, OR 97269-2169  
Phone: 503-684-0360 Fax: 503-620-3433  
E-mail: [legals@commnewspapers.com](mailto:legals@commnewspapers.com)

## AFFIDAVIT OF PUBLICATION


State of Oregon, County of Clackamas, ss I,  
Kristine Humphries, being first duly sworn,  
depose and say that I am the Principal Clerk  
of the Business Tribune, a newspaper of  
general circulation, published in Clackamas  
County, Oregon, as defined by ORS 193.010  
and 193.020, that

**Ad#: 330331**

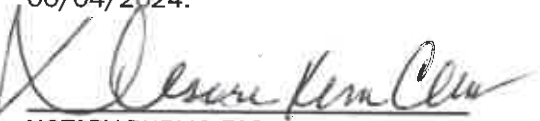
**Owner: Sandy Fire District**

**Description: NOTICE OF BUDGET HEARING**

A copy of which is hereto annexed, was  
published in the entire issue of said  
newspaper for 1 week(s) in the  
following issue:  
**06/04/2024**

  
\_\_\_\_\_  
Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this  
06/04/2024.

  
\_\_\_\_\_  
NOTARY PUBLIC FOR OREGON

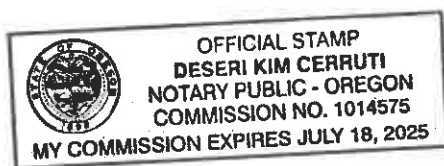
Acct #: 115639

**Attn: TRACEY GRISHAM**

CLACKAMAS FIRE DIST# 1

11300 SE FULLER RD

MILWAUKIE, OR 97222



**SEE EXHIBIT A**



# EXHIBIT A

## NOTICE OF BUDGET HEARING

### FORM LB-1

A public meeting of the Sandy Fire Board of Directors will be held on June 26, 2024 at 5:00 pm. This meeting will be in person and a virtual meeting. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2024 as approved by the Sandy Fire District Budget Committee. The meeting will be held at 17459 Bruns Ave, Sandy, OR 97055. If you would like to attend online, please visit [sandyfire.org/about/board](http://sandyfire.org/about/board) for information about the meeting. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 17460 Bruns Ave., Sandy, Oregon, by appointment. 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: Mark Whitaker, Chief Financial Officer Telephone: 503-742-2600 Email: [mark.whitaker@clackamasfire.com](mailto:mark.whitaker@clackamasfire.com)

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2022-23	Adopted Budget This Year 2023-24	Approved Budget Next Year 2024-25
Beginning Fund Balance/Net Working Capital	\$ 3,430,739	\$ 2,850,000	\$ 3,580,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	\$14,650	\$0	\$0
Federal, State and all Other Grants, Gifts, Allocations and Donations	\$71,688	\$0	\$0
Revenue from Bonds and Other Debt	\$0	\$0	\$0
Interfund Transfers / Internal Service Reimbursements	\$462,464	\$450,000	\$230,000
All Other Resources Except Current Year Property Taxes	\$153,630	\$131,250	\$200,000
Current Year Property Taxes Estimated to be Received	\$4,551,923	\$4,664,235	\$4,897,182
<b>Total Resources</b>	<b>\$8,675,311</b>	<b>\$8,095,485</b>	<b>\$8,907,092</b>
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	\$3,518,449	\$0	\$0
Materals and Services	\$1,482,495	\$4,754,235	\$5,052,857
Capital Outlay	\$6,179	\$152,000	\$125,000
Debt Service	\$0	\$0	\$0
Fund Transfers	\$462,464	\$450,000	\$230,000
Contingencies	\$0	\$100,000	\$100,000
Special Payments	\$0	\$0	\$0
Unappropriated Fund Balance/Reserved for Future Expenditure	\$3,305,834	\$2,639,250	\$3,399,235
<b>Total Requirements</b>	<b>\$8,675,311</b>	<b>\$8,095,485</b>	<b>\$8,907,092</b>
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Emergency Services and Operations	\$5,607,603	\$4,906,235	\$5,179,857
Non-Emergency/Non-Program	\$3,068,288	\$3,189,250	\$3,728,235
<b>Total Requirements</b>	<b>\$8,675,311</b>	<b>\$8,095,485</b>	<b>\$8,907,092</b>
STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *			
Sandy Fire District entered into a contract for service with Clackamas Fire District beginning in 2023-24. Clackamas Fire provides all services and FTE.			
PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2022-23	Rate or Amount Imposed This Year 2023-24	Rate or Amount Approved Next Year 2024-25
Permanent Rate Levy (base level 2.1775 per \$1,000)	2.1775	2.1775	2.1775
STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding on July 1,	Estimated Debt Authorized, But Not Incurred on July 1,	
Other Borrowings			
Total			

Published June 4, 2024.

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

## FORM OR-LB-50 2024–2025

To assessor of \_\_\_\_\_ 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.

The \_\_\_\_\_ has the responsibility and authority to place the following property tax, fee, charge, or assessment  
on the tax roll of \_\_\_\_\_ County. The property tax, fee, charge, or assessment is categorized as stated by this form.

Mailing address of district

City

State

ZIP code

Date submitted

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 <b>or</b> total dollar amount levied (within permanent rate limit) ... 1		
2. Local option operating tax ..... 2		
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 <b>prior</b> to October 6, 2001 ..... 5a		
5b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> 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	
7. Election date when your new district received voter approval for your permanent rate limit ..... 7	
8. <b>Estimated</b> permanent rate limit for newly <b>merged/consolidated</b> 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

### 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.

## Worksheet for Allocating Bond Taxes

Debt service requirements for bonds approved **prior to** October 6, 2001 (including advanced refunding issues to redeem them):

	Principal	Interest	Total
Bond Issue 1			
Bond Issue 2			
Bond Issue 3			
		Total A	

Debt service requirements for bonds approved **on or after** October 6, 2001:

	Principal	Interest	Total
Bond Issue 1			
Bond Issue 2			
Bond Issue 3			
		Total B	
		Total Bond (A + B)	

### Total Bonds

$$\begin{array}{l} \text{Total A} = \$ \underline{\hspace{2cm}} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{\hspace{2cm}} \text{ (enter on line 5a on the front)} \\ \text{Total A + B} = \$ \underline{\hspace{2cm}} = \text{\hspace{1cm}} \% \times \$ \underline{\hspace{2cm}} \end{array}$$

$$\begin{array}{l} \text{Total B} = \$ \underline{\hspace{2cm}} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{\hspace{2cm}} \text{ (enter on line 5b on the front)} \\ \text{Total A + B} = \$ \underline{\hspace{2cm}} = \text{\hspace{1cm}} \% \times \$ \underline{\hspace{2cm}} \end{array}$$

Total Bond Levy \$                      (enter on line 5c on the front)

### Example—Total Bond Levy = \$5,000

Debt service requirements for bonds approved **prior to** October 6, 2001 (including advanced refunding issues to redeem them):

		Principal	Interest	Total
<b>Bond A:</b>	Bond Issue 1	5,000.00	500.00	5,500.00
	Bond Issue 2	3,000.00	250.00	3,250.00
	Bond Issue 3	1,000.00	100.00	1,100.00
			Total A	9,850.00

Debt service requirements for bonds approved **on or after** October 6, 2001:

		Principal	Interest	Total
<b>Bond B:</b>	Bond Issue 1	3,000.00	50.00	3,050.00
			Total B	3,050.00
			Total Bond (A + B)	\$12,900.00

### Formula for determining the division of tax:

$$\begin{array}{l} \text{Total A} = \$ \underline{9,850.00} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{3,818.00} \text{ (enter on line 5a on the front)} \\ \text{Total A + B} = \$ \underline{12,900.00} = \text{0.7636 \%} \times \$ \underline{5,000.00} \end{array}$$

$$\begin{array}{l} \text{Total B} = \$ \underline{3,050.00} = \text{Allocation \%} \times \text{Bond Levy} = \$ \underline{1,182.00} \text{ (enter on line 5b on the front)} \\ \text{Total A + B} = \$ \underline{12,900.00} = \text{0.2364 \%} \times \$ \underline{5,000.00} \end{array}$$

Total Bond Levy \$ 5,000.00 (enter on line 5c on the front)