

Sandy Fire District No. 72



2023 - 2024

B U D G E T C O M M I T T E E

POSITION NO.	NAME	TERM EXPIRES	ADDRESS & PHONE
BOARD OF DIRECTORS			
1	Andrew Brian	6/30/2023	26240 SE Brian Ranch Rd. Sandy, Oregon 97055 503-668-0242
2	Sue Hein	6/30/2023	49951 SE Wildcat Mtn Dr. Sandy, Oregon 97055 503-826-8448
3	Ron Lesowski	6/30/2023	51920 E. Terra Fern Dr. Sandy, Oregon 97055 503-318-9631
4	Ryan Fox	6/30/2025	18381 SE 422nd Ave Sandy, Oregon 97055 503-341-6269
5	Mark Maunder	6/30/2025	38425 SE Boitano Rd. Sandy, Oregon 97055 503-310-0106
FREEHOLDERS			
1	Barb Clare	6/30/2025	47800 SE Wagonner Lp Sandy, Oregon 97055 503-789-2169
2	Dan Pagano	6/30/2023	43700 SE Music Camp Rd Sandy, Oregon 97055 503-313-1868
3	Robert Gasso	6/30/2023	13001 SE Lusted Rd Sandy, Oregon 97055 503-572-3465
4	Frank Happold	6/30/2023	51370 SE Cherryville Dr Sandy, Oregon 97055 503-312-9554
5	DJ Anderson	6/30/2025	40949 SE Coalman Rd Sandy, Oregon 97055 503-668-9017

BUDGET CALENDAR 2023/2024
SANDY FIRE DISTRICT NO. 72

March 10 th	Thursday	Regular Board of Directors Meeting
April 13 th	Thursday	Regular Board of Directors Meeting Appoint Budget Officer
May 11 th	Thursday	Distribute Budget Regular Board of Directors Meeting
May 3 rd	Wednesday	Publish <i>first</i> Notice of Budget Committee Meeting (5 to 30 days prior to May 18 th & May 22 nd Meeting)
May 8 th – May 17 th		Meet/Review Budget with Budget Committee
May 10 th	Wednesday	Publish <i>second</i> Notice of Budget Committee Meeting (5 to 30 days prior to June 2 nd & June 9 th Meeting)
May 18 th	Thursday	First Budget Committee Meeting (6:30 pm) Prepare Legal Notices of Budget Summary (LB-1, etc.)
May 22 nd	Monday	Second Budget Committee Meeting (6:30 pm), <i>if necessary</i>
May 31 st	Wednesday	Publish Notice of Hearing and Summary of Budget.
June 8 th	Thursday	Regular Board of Directors Meeting (6:00 pm) Budget Hearing & Adoption of the Budget
Deliver Budget to County and State prior to July 15 th .		

FY 2023-24 Budget Message

The Sandy Fire District No. 72 proposed budget for FY 2023-24 is significantly different from prior budgets because the Board of Directors approved a full contract for service with Clackamas Fire District #1 beginning July 1st, 2023. Under the contract for service, Sandy Fire employees and nearly all operating costs are transferred to Clackamas Fire, while Sandy Fire retains financial responsibility for capital replacement of apparatus, facilities, and equipment. The district will pay 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 will also continue 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 can be increased.

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

Fund Structure

In prior fiscal years, Sandy Fire operated with the General Fund plus five other funds. The Board of Directors abolished the five other funds in April because such a complex fund structure will not be needed under the contract with Clackamas Fire. The existing balances in those funds were consolidated into the district's General Fund. Accordingly, the district will start FY 2023-24 with its entire beginning fund balance in the General Fund.

The FY 2023-24 budget proposes to establish a new Capital Replacement Reserve Fund, so that the district will have two funds going forward: the General Fund and the Capital Replacement Reserve Fund. The General Fund will remain the main operating fund for the district, and the Capital Replacement Reserve Fund will accumulate reserves for the capital items that the district is still responsible for.

Beginning Fund Balance

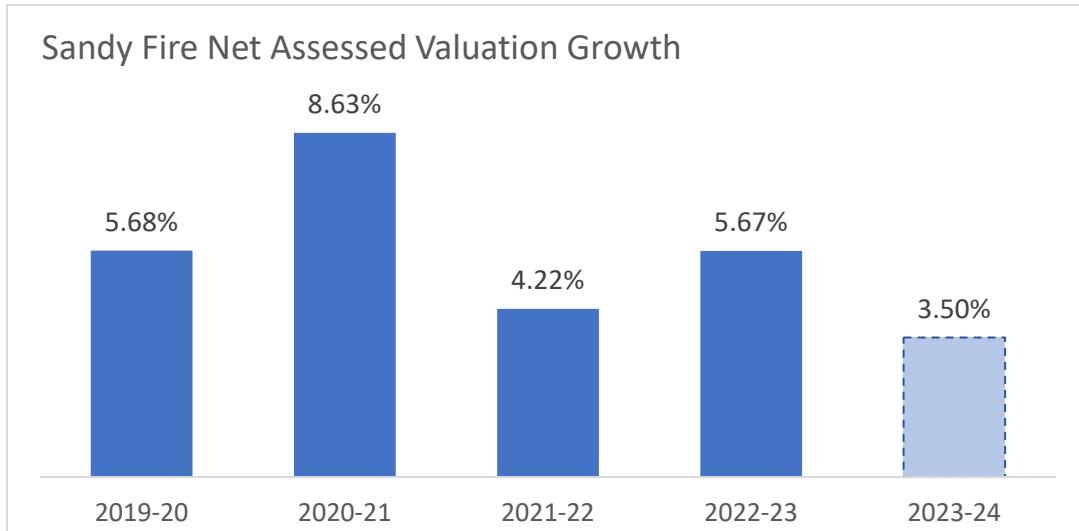
The estimated beginning fund balance in the General Fund for FY 2023-24 is \$2,850,000. There is some uncertainty about this amount given the time remaining in the current fiscal year and the final calculation of the transition costs for the contract for service. The largest outstanding expense for the current fiscal year is reimbursing employees and Clackamas Fire for employees' accrued leave balances. This calculation cannot be finalized until June 30th. (It is anticipated that the district will pay most transition costs in FY 2022-23, but the FY 2023-24 proposed budget includes a line item for transition costs in case some costs cannot be finalized for payment in the current fiscal year.)

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 2023-24 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 2023-24 proposed budget estimates total property tax collections of \$4.66 million. This calculation, shown below, is based on a 3.5% growth rate in assessed valuation and a 95.25% collection rate. The collection rate was 95.89% in FY 20-21 and 95.24% in FY 21-22.

Sandy Fire Property Tax Rate and Collections	
Fiscal Year 2023-24	
ESTIMATED DISTRICT ASSESSED VALUATION	
FY 2022-23 Actuals	
Full Assessed Valuation	\$2,286,894,621
Less Urban Renewal	-\$114,108,967
Net Assessed Valuation	\$2,172,785,654
Estimated Annual Growth in Assessed Valuation	3.50%
Estimated Increase in Assessed Valuation	\$76,047,498
FY 2023-24 Estimated Net Assessed Valuation	\$2,248,833,152
ESTIMATED PROPERTY TAX REVENUE	
Permanent Tax Rate per \$1,000	2.1775
Total Levy Amount	\$4,896,834
Estimated CY Collection Rate ³	95.25%
FY 2023-24 Estimated CY Property Tax Revenue	\$4,664,235

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 2023-24 proposed budget estimates prior year tax revenues at \$65,000.

Interest Revenue

The proposed budget estimates that the district will have \$55,000 in investment earnings on its General Fund balance throughout the fiscal year. This is a conservative forecast that assumes interest rates of 3% in the first half of the fiscal year and 2.5% in the second half of the year.

Contract for Service Expenses

The largest line item in the district's proposed budget for 2023-24 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.

Contract for Service Payment	
Estimated 2023-24 Property Tax	\$4,664,235
Estimated Prior Year Property Tax	\$65,000
Less Contribution to Capital Replacement Reserve	<u>-\$50,000</u>
Total Payment	\$4,679,235

Because property tax collections for FY 2023-24 are just an estimate at this time, there will be a reconciliation the following fiscal year—if Sandy Fire's total payments are more than the actual property taxes collected, then the overpayment will be refunded to the district in FY 2024-25; and, if the total payments are less than the amount collected, then the district will transfer the additional amount to Clackamas Fire in FY 2024-25.

The district has also agreed to pay for certain one-time transition costs related to the implementation of the intergovernmental agreement. It is anticipated that most of these payments will be completed in FY 2022-23, but \$50,000 has been included in the proposed budget for transition costs in case there are some transition costs that are not incurred prior to June 30th.

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.
- \$52,000 for two cardiac monitors. This capital purchase was originally planned for FY 2022-23, but the monitors will not be delivered until the fall. The district is matching the model and specifications of Clackamas Fire, which is also replacing its cardiac monitors in FY 2023-24.

- \$20,000 for C800 debt. Each emergency services agency in the county is responsible for making up a share of C800's funding shortfall. The district plans to contribute a portion of the \$51,474 total in FY 2022-23 and the remainder in the proposed budget.
- \$100,000 in contingency. Contingency is available for unforeseen events.

Capital Replacement Reserve Fund

The FY 2023-24 budget proposes creating a new Capital Replacement Reserve Fund to serve as an account for funding future capital needs of the district. When the Apparatus and Equipment Reserve Fund (\$91,619) and the Land and Facilities Reserve Fund (\$299,719) were abolished in FY 2022-23, their combined balance of \$391,337 was transferred to the General Fund. As described above, the district also is retaining \$50,000 of its FY 2023-24 property tax revenue for transfer to the capital replacement reserve.

Accordingly, the proposed budget includes a \$450,000 transfer from the General Fund to establish the Capital Replacement Reserve Fund. The fund will also earn interest on its balance throughout the fiscal year for an estimated \$11,250 in additional resources. No capital purchases are planned from the fund for FY 2023-24, however, consistent with past practice, a share of the fund is appropriated for unforeseen events.

BUDGET OVERVIEW

	FY 22/23	FY 23/24	\$ +/-	% +/-
<i>GENERAL FUND EXPENDITURES</i>				
PERSONNEL SERVICES	\$3,254,011	\$0	(\$3,254,011)	
MATERIALS & SERVICES	\$1,619,834	\$4,754,235	\$3,134,401	
CAPITAL OUTLAY	\$0	\$52,000	\$52,000	
TRANSFERS	\$240,000	\$450,000	\$210,000	
OPERATING CONTINGENCY	\$170,000	\$100,000	(\$70,000)	
UNAPP. ENDING FUND BALANCE	\$1,796,888	\$2,278,000	\$481,112	
<i>TOTAL GENERAL FUND EXP.</i>	\$7,080,733	\$7,634,235	\$553,502	
<i>GENERAL FUND RESOURCES</i>				
OTHER THAN TAX	\$2,793,308	\$2,970,000	\$176,692	
TAX LEVY	\$4,561,090	\$4,896,834	\$335,744	
TAX NOT PAID	(\$273,665)	(\$232,599)	\$41,066	
<i>TOTAL GEN FUND RESOURCES</i>	\$7,080,733	\$7,634,235	\$553,502	7.8%

GENERAL FUND RESOURCES

	FY 22/23	FY 23/24	\$ +/-	% +/-
CASH ON HAND	\$2,700,000	\$2,850,000	\$150,000	
PRIOR TAXES	\$55,000	\$65,000	\$10,000	
PROPERTY TAX INTEREST	\$6,000	\$0	(\$6,000)	
HELMET PROGRAM	\$1,328	\$0	(\$1,328)	
SIGN POST PROGRAM	\$2,180	\$0	(\$2,180)	
CPR PROGRAM	\$3,000	\$0	(\$3,000)	
FIRST AID SUPPLIES	\$11,000	\$0	\$44,000	
INVESTMENT INTEREST	\$5,000	\$55,000	\$50,000	
HOOD TO COAST	\$0	\$0	\$0	
PHYSICAL REIMBURSEMENT	\$1,800	\$0	(\$1,800)	
MISCELLANEOUS INCOME	\$5,000	\$0	(\$5,000)	
LONGEVITY CREDIT	\$0	\$0	\$0	
GRANT REVENUE	\$3,000	\$0	(\$3,000)	
TOTAL RESOURCES OTHER THAN TAX	\$2,793,308	\$2,970,000	\$176,692	6.3%
TAXES REQUIRED TO BALANCE	\$4,287,425	\$4,664,235	\$376,810	
<i>TOTAL RESOURCES</i>	\$7,080,733	\$7,634,235	\$553,502	7.8%

RESERVE FUNDS				
	FY 22/23	FY 23/24	\$ +/-	% +/-
<i>CAPITAL IMPROVEMENT RESERVE FUND</i>				
BEGINNING BALANCE	\$0	\$0	\$0	
RESOURCES (Interest, Fees for Service, Sales)	\$0	\$11,250	\$11,250	
TRANSFERS	\$0	\$450,000	\$450,000	
<i>TOTAL CAPITAL IMPROVEMENT RESERVE FUND</i>	\$0	\$461,250	\$461,250	
<i>APPARATUS & EQUIPMENT RESERVE FUND</i>				
BEGINNING BALANCE	\$215,092	\$0	(\$215,092)	
RESOURCES (Interest, Fees for Service, Sales)	\$13,000	\$0	(\$13,000)	
TRANSFERS	\$40,000	\$0	(\$40,000)	
<i>TOTAL APPARATUS & EQUIPMENT RESERVE FUND</i>	\$268,092	\$0	(\$268,092)	-100.00%
<i>LAND & FACILITIES RESERVE FUND</i>				
BEGINNING BALANCE	\$305,713	\$0		
RESOURCES (Interest, Fees for Service, Sales)	\$300	\$0		
TRANSFERS	\$0	\$0	\$0	
<i>TOTAL LAND & FACILITIES RESERVE FUND</i>	\$306,013	\$0	(\$306,013)	-100.00%
<i>MCCULLOUGH RESERVE FUND</i>				
BEGINNING BALANCE	\$9,219	\$0	(\$9,219)	
RESOURCES (Interest, Fees for Service, Sales)	\$50	\$0	(\$50)	
DONATIONS	\$500	\$0	(\$500)	
<i>TOTAL MCCULLOUGH RESERVE FUND</i>	\$9,769	\$0	(\$9,769)	-100.00%
<i>PERSONNEL SERVICES RESERVE FUND</i>				
BEGINNING BALANCE	\$100,000	\$0	(\$100,000)	
RESOURCES (Interest, Fees for Service, Sales)	\$2,840	\$0	(\$2,840)	
TRANSFERS	\$200,000	\$0	(\$200,000)	
<i>TOTAL PERSONNEL SERVICES RESERVE FUND</i>	\$302,840	\$0	(\$302,840)	-100.00%
<i>LENGTH OF SERVICE AWARDS PROGRAM (LOSAP) RESERVE FUND</i>				
BEGINNING BALANCE	\$85,712	\$0	(\$85,712)	
RESOURCES (Interest, Forfeitures)	\$6,700	\$0	(\$6,700)	
<i>TOTAL LOSAP RESERVE FUND</i>	\$92,412	\$0	(\$92,412)	-100.00%

**GENERAL FUND
RESOURCES**

ACCT. NO	GENERAL FUND RESOURCES	22/23 APPROVED	23/24 PROPOSED	\$ +/-	% +/-
	Cash Carry Over	\$2,700,000	\$2,850,000	\$150,000	
405	Prior Taxes	\$55,000	\$65,000	\$10,000	
410	Property Tax Interest	\$6,000	\$0	(\$6,000)	
433	Helmet Program	\$1,328	\$0	(\$1,328)	
434	Sign Post Program	\$2,180	\$0	(\$2,180)	
437	CPR Program	\$3,000	\$0	(\$3,000)	
438	First Aid Reimbursement	\$11,000	\$0	(\$11,000)	
450	Investment Interest	\$5,000	\$55,000	\$50,000	
461	Hood to Coast Standby Reimbursement	\$0	\$0	\$0	
487	Doctor Physical Reimbursment	\$1,800	\$0	(\$1,800)	
490	Miscellaneous Income	\$5,000	\$0	(\$5,000)	
797	Grant Match Revenue	\$3,000	\$0	(\$3,000)	
TOTAL GENERAL FUND RESOURCES		\$2,793,308	\$ 2,970,000	\$176,692	6.3%

**PERSONNEL
SERVICES**

ACCT. NO	PERSONNEL SERVICES	22/23 APPROVED	23/24 PROPOSED	\$ +/-	% +/-
500	Career Salaries	\$1,703,244	\$0	(\$1,703,244)	
504	Separation Pay	\$41,358	\$0	(\$41,358)	
506	Board of Directors Stipend	\$3,500	\$0	(\$3,500)	
531	Health & Wellness	\$42,440	\$0	(\$42,440)	
555	Overtime	\$163,114	\$0	(\$163,114)	
560	Volunteer Program	\$93,250	\$0	(\$93,250)	
570	Social Security/ Medicare	\$158,772	\$0	(\$158,772)	
572	PERS	\$470,443	\$0	(\$470,443)	
573	Transit Tax	\$11,467	\$0	(\$11,467)	
575	Workman's Compensation	\$69,799	\$0	(\$69,799)	
580	Life Insurance	\$5,150	\$0	(\$5,150)	
582	Unemployment Insurance	\$2,010	\$0	(\$2,010)	
584	Disability Insurance	\$24,449	\$0	(\$24,449)	
586	Medical Insurance	\$436,754	\$0	(\$436,754)	
588	Dental Insurance	\$28,261	\$0	(\$28,261)	
<i>TOTAL PERSONNEL SERVICES</i>		\$3,254,011	\$ -	(\$3,254,011)	-100.0%

**MATERIALS
SERVICES**

ACCT. NO.	MATERIALS & SERVICES	22/23 APPROVED	23/24 PROPOSED	\$ +/-	% +/-
601	Utilities	\$43,527	\$0	(\$43,527)	
611	Telephone	\$14,660	\$0	(\$14,660)	
615	Office Supplies & Equipment	\$10,457	\$0	(\$10,457)	
617	Janitorial Supplies	\$3,177	\$0	(\$3,177)	
620	Postage & Shipping	\$2,800	\$0	(\$2,800)	
621	Uniforms	\$24,620	\$0	(\$24,620)	
626	Liability Insurance	\$41,777	\$0	(\$41,777)	
630	Election/ Advertising	\$920	\$0	(\$920)	
632	Communications	\$21,090	\$0	(\$21,090)	
634	Sign Post Program	\$2,180	\$0	(\$2,180)	
636	Annual Events & Activities	\$17,650	\$0	(\$17,650)	
645	Dispatch & Radio Services	\$164,424	\$20,000	(\$144,424)	
653	Fire Prevention/Public Education Program	\$8,678	\$0	(\$8,678)	
655	Fire Ground Safety Program	\$1,415	\$0	(\$1,415)	
657	Equipment Testing	\$16,424	\$0	(\$16,424)	
669	Leases	\$13,116	\$0	(\$13,116)	
674	Station Furniture & Bunkroom Supplies	\$2,025	\$0	(\$2,025)	
680	Training Materials & Supplies	\$6,700	\$0	(\$6,700)	
683	Schools/Conference - Overview	\$146,820	\$0	(\$146,820)	
685	Technology Programs	\$13,348	\$0	(\$13,348)	
686	Subscriptions/Dues	\$12,096	\$0	(\$12,096)	
689	Travel & Per Diem	\$4,100	\$0	(\$4,100)	
690	Misc/Transition Costs	\$0	\$50,000	\$50,000	
694	Contract for Services	\$670,631	\$4,679,235	\$4,008,604	
695	Professional Fees	\$75,574	\$5,000	(\$70,574)	
701	Facility/Grounds Maintenance	\$28,035	\$0	(\$28,035)	
720	Apparatus Service & Repair	\$140,210	\$0	(\$140,210)	
735	Fuel and Lube Supplies	\$30,850	\$0	(\$30,850)	
737	Protective Clothing	\$38,070	\$0	(\$38,070)	
740	Shop Tools & Supplies	\$1,100	\$0	(\$1,100)	
746	First Aid Supplies & Equipment	\$28,170	\$0	(\$28,170)	
747	SCBA Repair & Maintenance	\$635	\$0	(\$635)	
749	Firefighting Supplies	\$9,430	\$0	(\$9,430)	
752	Refreshments & Station Food	\$1,600	\$0	(\$1,600)	
760	Fire Hose & Repair	\$1,300	\$0	(\$1,300)	
762	Hydrant Flow Testing	\$400	\$0	(\$400)	
764	Firefighting Tools & Equipment	\$5,135	\$0	(\$5,135)	
784	Water Rescue Team	\$13,190	\$0	(\$13,190)	
789	Fire Investigation Supplies	\$500	\$0	(\$500)	
797	Grant Match Expense	\$3,000	\$0		
TOTAL MATERIALS & SERVICES		\$1,619,834	\$4,754,235	\$3,134,401	193.50%

CAPITAL OUTLAY

ACCT. NO.	BUILDING IMPROVEMENTS	22/23 APPROVED	23/24 PROPOSED	\$ +/-	% +/-
Capital Outlay					
801	Building Improvements	\$0	\$0	\$0	
846	EMS & Fire Equipment	\$0	\$52,000	\$52,000	
<i>TOTAL CAPITAL OUTLAY</i>		\$0	\$52,000	\$52,000	

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

A public meeting of the Sandy Fire Board of Directors will be held on June 8, 2023 at 6:00 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, 2023 as approved by the Sandy Fire District Budget Committee. To participate in the meeting please contact Nannette Howland by phone (503.668.8093) or email (n.howland@sandyfire.org). 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 X the same as different than used the preceding year.

Contact: Phil Schneider **Address:** PO Box 518; Sandy, Oregon 97055 **Telephone:** 503.668.8093 **Email:** p.schneider@sandyfire.org

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2021-2022	Adopted Budget This Year 2022-23	Approved Budget Next Year 2023-24
Beginning Fund Balance/Net Working Capital	\$3,425,107	\$3,262,457	\$2,850,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	\$7,173	\$17,346	\$0
Federal, State and all Other Grants, Gifts, Allocations and Donations	\$0	\$38,000	\$0
Revenue from Bonds and Other Debt	\$0	\$0	\$0
Interfund Transfers / Internal Service Reimbursements	\$146,094	\$27,624	\$450,000
All Other Resources Except Current Year Property Taxes	\$216,641	\$93,950	\$131,250
Current Year Property Taxes Estimated to be Received	\$4,330,410	\$4,292,954	\$4,664,235
Total Resources	\$8,125,425	\$7,732,331	\$8,095,485

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	\$3,058,294	\$3,481,387	\$0
Materials and Services	\$1,355,681	\$1,870,582	\$4,754,235
Capital Outlay	\$171,905	\$359,991	\$152,000
Debt Service	\$0	\$0	\$0
Interfund Transfers	\$140,000	\$27,624	\$450,000
Contingencies	\$0	\$170,000	\$100,000
Special Payments	\$0	\$0	\$0
Unappropriated Ending Balance/Reserved for Future Expenditure	\$3,399,545	\$1,822,747	\$2,639,250
Total Requirements	\$8,125,425	\$7,732,331	\$8,095,485

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program			
Emergency Services and Operations	\$4,725,880	\$5,909,584	\$5,456,235
Non-Department/Non-Program	\$3,399,545	\$1,822,747	\$2,639,250
Total Requirements	\$8,125,425	\$7,732,331	\$8,095,485

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING ***PROPERTY TAX LEVIES**

	Rate or Amount Imposed 2021-22	Rate or Amount Imposed This Year 2022-23	Rate or Amount Approved Next Year 2023-24
Permanent Rate Levy (rate limit 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		

**FORM
LB-11**

This fund is authorized by ORS 280.100 and established to accumulate money for future 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
(Fund)

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

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2023 - 24				
	Actual		Adopted Budget Year 2022 - 23				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020 - 21	First Preceding Year 2021 - 22									
1				1	RESOURCES						1
2	\$ -	\$ -	\$ -	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			\$ 11,250	\$ 11,250	\$ 11,250	5
6				6	Transferred IN, from other funds			\$ 450,000	\$ 450,000	\$ 450,000	6
7				7							7
8				8							8
9				9							9
10	\$ -	\$ -	\$ -	10	Total Resources, except taxes to be levied			\$ 461,250	\$ 461,250	\$ 461,250	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	\$ -	\$ -	\$ -	13	TOTAL RESOURCES			\$ 461,250	\$ 461,250	\$ 461,250	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16	\$ -	\$ -	\$ -	16			Capital Replacement	\$ 100,000	\$ 100,000	\$ 100,000	16
17				17							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				29	Ending balance (prior years)						29
30				30	RESERVED FOR FUTURE EXPENDITURE			\$ 361,250	\$ 361,250	\$ 361,250	30
31	0	0	0	31	TOTAL REQUIREMENTS			\$ 461,250	\$ 461,250	\$ 461,250	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 is authorized by ORS 280.100 and established to accumulate money for future purchase of land and to construct, remodel, repair, or expand buildings by Resolution 2014-02 on 05/13/2014.

**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: 2024

LAND & FACILITIES FUND

(Fund)

SANDY FIRE DISTRICT No. 72

(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2023-24				
	Actual		Adopted Budget Year 2022-23				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-21	First Preceding Year 21-22									
1				1	RESOURCES						1
2	\$ 305,325	\$ 305,739	\$ 305,841	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	\$ 153	\$ 107	\$ 150	5	Interest			\$ -	\$ -	\$ -	5
6	\$ -	\$ -	\$ -	6	Transferred IN, from other funds						6
7	\$ -	\$ -	\$ -	7	Sale of Land or Facilities						7
8				8							8
9	\$ 305,478	\$ 305,846	\$ 305,991	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	\$ 305,478	\$ 305,846	\$ 305,991	12	TOTAL RESOURCES			\$ -	\$ -	\$ -	12
13				13	REQUIREMENTS **						13
14				14	Org. Unit or Prog. & Activity	Object Classification	Detail				14
15	\$ -	\$ -	\$ 304,991	15	All Stations		Fire Station Facility & Improvements	\$ -	\$ -	\$ -	15
16			\$ 1,000	16	Annex		Trim - Replacement	\$ -	\$ -	\$ -	16
17				17							17
18				18							18
19				19							19
20				20							20
21				21							21
22				22							22
23				23							23
24	\$ 305,478	\$ 305,846		24	Ending balance (prior years)						24
25			\$ -	25	UNAPPROPRIATED ENDING FUND BALANCE						25
26	\$ 305,478	\$ 305,846	\$ 305,991	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 is authorized by ORS 280.100 and established to accumulate money for future purchase of Apparatus and Equipment by Resolution 2014-01 on 05/13/2014.

**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: 2024

APPARATUS & EQUIPMENT FUND

(Fund)

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

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2023-2024				
	Actual		Adopted Budget Year 2022-23				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-21	First Preceding Year 2021-22									
1				1	RESOURCES					1	
2	\$ 381,978	\$ 206,231	\$ 91,602	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	\$ 165	\$ 24	\$ 100	5	Interest		\$ -	\$ -	\$ -	5	
6	\$ 81,763	\$ 40,000	\$ 27,624	6	Transferred IN, from other funds		\$ -	\$ -	\$ -	6	
7	\$ 46,700	\$ 15,000	\$ 10,000	7	Sale of Equipment		\$ -	\$ -	\$ -	7	
8	\$ -	\$ 2,253	\$ 1,000	8	Fees for Service		\$ -	\$ -	\$ -	8	
9				9						9	
10	\$ 510,606	\$ 263,508	\$ 130,326	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	\$ 510,606	\$ 263,508	\$ 130,326	13	TOTAL RESOURCES		\$ -	\$ -	\$ -	13	
14				14	REQUIREMENTS **					14	
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16	\$ 304,375			16	Apparatus/Equipment		New Fire Engine	\$ -	\$ -	\$ -	16
17			\$ 75,326	17	Apparatus/Equipment		Apparatus / Equipment	\$ -	\$ -	\$ -	17
18		\$ 171,905		18	Apparatus/Equipment		Brush Rig - Type 6	\$ -	\$ -	\$ -	18
19			\$ 55,000	19	Apparatus/Equipment		Cardiac Monitors	\$ -	\$ -	\$ -	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	\$ 206,231	\$ 91,603		29	Ending balance (prior years)					29	
30			\$ -	30	UNAPPROPRIATED ENDING FUND BALANCE		\$ -	\$ -	\$ -	30	
31	\$ 510,606	\$ 263,508	\$ 130,326	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 is authorized by ORS 280.100 and established to accumulate money for future hiring of career staff.

**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: 2025

PERSONNEL SERVICES FUND

(Fund)

SANDY FIRE DISTRICT No. 72

(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS				Budget for Next Year 2023-2024			
	Actual		Adopted Budget Year 2022-23					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22									
1				1	RESOURCES						1
2	\$ 101,328	\$ 103,534	\$ 200,000	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	\$ 2,206	\$ -	\$ 3,000	5	Interest			\$ -	\$ -	\$ -	5
6	\$ -	\$ 100,000	\$ -	6	Transferred IN, from other funds			\$ -	\$ -	\$ -	6
7				7							7
8				8							8
9				9							9
10	\$ 103,534	\$ 203,534	\$ 203,000	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	\$ 103,534	\$ 203,534	\$ 203,000	13	TOTAL RESOURCES			\$ -	\$ -	\$ -	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16		\$ -	\$ 203,000	16	Personnel Services			\$ -	\$ -	\$ -	16
17				17							17
18				18							18
19				19							19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25	\$ 103,534	\$ 203,534		25	Ending balance (prior years)						25
26				26	UNAPPROPRIATED ENDING FUND BALANCE			\$ -	\$ -	\$ -	26
27	\$ 103,534	\$ 203,534	\$ 203,000	27	TOTAL REQUIREMENTS			\$ -	\$ -	\$ -	27

*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 is authorized by ORS 280.100 and established to accumulate money for the purchase of EMS Equipment by Resolution 2014-03 on 05/13/2014.

**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: 2024

MCCULLOUGH RESERVE FUND

(Fund)

SANDY FIRE DISTRICT No. 72

(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2023-24				
	Actual		Adopted Budget Year 2022-23				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-21	First Preceding Year 2021-22									
1				1	RESOURCES						1
2	\$ 8,178	\$ 9,219	\$ 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	\$ 1	\$ 1	\$ -	5	Interest						5
6				6	Transferred IN, from other funds						6
7	\$ 2,200	\$ 600	\$ 500	7	Donations			\$ -	\$ -	\$ -	7
8				8							8
9				9							9
10	\$ 10,379	\$ 9,820	\$ -	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	\$ 10,379	\$ 9,820	\$ 10,317	13	TOTAL RESOURCES			\$ -	\$ -	\$ -	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16	\$ 1,159	\$ -	\$ 10,317	16	EMS		EMS Equipment	\$ -	\$ -	\$ -	16
17				17							17
18				18							18
19				19							19
20				20							20
21				21							21
22				22							22
23				23							23
24	9220	\$ 9,820		24	Ending balance (prior years)						24
25			\$ -	25	UNAPPROPRIATED ENDING FUND BALANCE						25
26	\$ 9,220	\$ 9,820	\$ 10,317	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 is authorized by ORS 280.100 and established to accumulate money for the benefit of the Volunteer Firefighter Length of Service Awards Program by Resolution 2018-03 on 05/08/2018.

**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: 2028

LOSAP RESERVE FUND

(Fund)

SANDY FIRE DISTRICT No. 72

(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2023-24				
	Actual		Adopted Budget Year 2022-23				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-21	First Preceding Year 2021-22									
1				1	RESOURCES						1
2	\$ 127,338	\$ 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	\$ -	\$ -	\$ 5,000	6	Transfer IN - Forfeitures			\$ -	\$ -	\$ -	6
7				7							7
8				8							8
9				9							9
10	\$ 124,338	\$ 85,713	\$ 60,197	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	\$ 124,338	\$ 85,713	\$ 60,197	13	TOTAL RESOURCES			\$ -	\$ -	\$ -	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16	\$ 38,175	\$ 30,291	\$ 37,000	16	Personnel Services		Annual Contribution	\$ -	\$ -	\$ -	16
17	\$ 450	\$ 225	\$ 450	17	Materials & Services		Annual Fees	\$ -	\$ -	\$ -	17
18				18							18
19				19							19
20				20							20
21				21							21
22				22							22
23				23							23
24	85713	\$ 55,197		24	Ending balance (prior years)						24
25			\$ 22,747	25	UNAPPROPRIATED ENDING FUND BALANCE						25
26	\$ 124,338	\$ 85,713	\$ 60,197	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-20

RESOURCES

GENERAL

(Fund)

SANDY FIRE DISTRICT NO. 72

(Name of Municipal Corporation)

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year Year 2022-23			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020	First Preceding Year 2021-22							
1	\$ 2,171,122	\$ 2,714,671	\$ 2,600,000	1	Available cash on hand* (cash basis) or	\$ 2,850,000	\$ 2,850,000	\$ 2,850,000	1
2				2	Net working capital (accrual basis)				2
3	\$ 70,572	\$ 63,543	\$ 55,000	3	Previously levied taxes estimated to be received	\$ 65,000	\$ 65,000	\$ 65,000	3
4	\$ 7,486	\$ 6,992	\$ 6,000	4	Interest				4
5	\$ -	\$ -	\$ -	5	Transferred IN, from other funds				5
6				6	OTHER RESOURCES				6
7	\$ 5,735	\$ 6,094	\$ 5,000	7	Investment Interest	\$ 55,000	\$ 55,000	\$ 55,000	7
8	\$ -	\$ -	\$ -	8	Sale of Vehicles/Equipment	\$ -	\$ -	\$ -	8
9	\$ 11,336	\$ 13,673	\$ 5,000	9	Miscellaneous Income	\$ -	\$ -	\$ -	9
10	\$ 2,280	\$ 4,013	\$ -	10	Charges for Service	\$ -	\$ -	\$ -	10
11	\$ 328	\$ 102	\$ 1,066	11	Helmet Program	\$ -	\$ -	\$ -	11
12	\$ 1,619	\$ 1,160	\$ 2,180	12	Sign Post Program	\$ -	\$ -	\$ -	12
13	\$ 1,086	\$ 775	\$ 3,000	13	CPR Program	\$ -	\$ -	\$ -	13
14	\$ 11,139	\$ 12,025	\$ 11,000	14	First Aid Supplies	\$ -	\$ -	\$ -	14
15	\$ 2,175	\$ -	\$ 38,000	15	Grant Revenue	\$ -	\$ -	\$ -	15
16	\$ -	\$ 1,500	\$ 1,500	17	Hood to Coast	\$ -	\$ -	\$ -	16
17	\$ 100,208	\$ 160,904	\$ -	20	Conflagration Income	\$ -	\$ -	\$ -	17
18	\$ -	\$ 2,700	\$ 1,800	21	Doctor Physical Reimbursement	\$ -	\$ -	\$ -	18
19	\$ -	\$ 8,977	\$ -	22	FSA Transfers	\$ -	\$ -	\$ -	19
20				23					20
21				27					21
22				28					22
23	\$ 2,385,086	\$ 2,997,129	\$ 2,729,546	29	Total resources, except taxes to be levied	\$ 2,970,000	\$ 2,970,000	\$ 2,970,000	23
24			\$ 4,292,954	30	Taxes estimated to be received	\$ 4,664,235	\$ 4,664,235	\$ 4,664,235	24
25	\$ 4,129,347	\$ 4,259,875		31	Taxes collected in year levied				25
26	\$ 6,514,433	\$ 7,257,004	\$ 7,022,500	32	TOTAL RESOURCES	\$ 7,634,235	\$ 7,634,235	\$ 7,634,235	26

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

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 2023-24			
	Actual		Adopted Budget This Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22						
				PERSONNEL SERVICES				
1	\$ 2,720,304	\$ 3,028,003	\$ 3,241,387	1 See LB-31 Detail - Personnel Services	\$ -	\$ -	\$ -	1
2	\$ 38,175	\$ 30,291		2 LOSAP - Personnel Services				2
3								3
4				4				4
5				5				5
6				6				6
7	\$ 2,758,479	\$ 3,058,294	\$ 3,241,387	7 TOTAL PERSONNEL SERVICES	\$ -	\$ -	\$ -	7
8	16	16	16	8 Total Full-Time Equivalent (FTE)	0	0	0	8
				MATERIALS AND SERVICES				
9	\$ 904,996	\$ 1,355,456	\$ 1,783,489	9 See LB-31 Detail - Materials & Services	\$ 4,754,235	\$ 4,754,235	\$ 4,754,235	9
10	\$ 1,159	\$ -		10 Apparatus & Equipment Reserve Fund				10
11	\$ 450	\$ 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	\$ 906,605	\$ 1,355,681	\$ 1,783,489	18 TOTAL MATERIALS AND SERVICES	\$ 4,754,235	\$ 4,754,235	\$ 4,754,235	18
				CAPITAL OUTLAY				
19	\$ 79,536	\$ -	\$ -	19 See LB-31 Detail - Capital Outlay	\$ 52,000	\$ 52,000	\$ 52,000	19
20	\$ 304,375	\$ 171,905		20 Apparatus & Equipment Reserve Fund	\$ -	\$ -	\$ -	20
21	\$ -	\$ -		21 Capital Replacement Reserve Fund	\$ 100,000	\$ 100,000	\$ 100,000	21
22				22				22
23				23				23
24				24				24
25	\$ 383,911	\$ 171,905	\$ -	25 TOTAL CAPITAL OUTLAY	\$ 152,000	\$ 152,000	\$ 152,000	25
26	\$ 4,048,995	\$ 4,585,880	\$ 5,024,876	26 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	\$ 4,906,235	\$ 4,906,235	\$ 4,906,235	26
				REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS				
27	\$ 206,231	\$ 91,603	\$ 130,326	27 Apparatus & Equipment Reserve Fund	\$ -	\$ -	\$ -	27
28	\$ 305,739	\$ 305,846	\$ 305,991	28 Land & Facility Reserve Fund	\$ -	\$ -	\$ -	28
29	\$ 9,220	\$ 9,820	\$ 10,317	29 McCullough Fund	\$ -	\$ -	\$ -	29
30	\$ 8,513.00	\$ 55,197	\$ 37,450	30 LOSAP Reserve Fund	\$ -	\$ -	\$ -	30
31	\$ 4,578,698	\$ 5,048,346	\$ 5,508,960	32 TOTAL ORG./PROG. REQUIREMENTS	\$ 4,906,235	\$ 4,906,235	\$ 4,906,235	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 2023-2024			
	Actual		Adopted Budget This Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22						
				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	\$ -	\$ -	\$ -	17 Capital Improvement Fund Transfer	\$ 450,000	\$ 450,000	\$ 450,000	17
18	\$ 81,763	\$ 40,000	\$ 27,624	18 Apparatus & Equipment Fund Transfer				18
19		\$ -	\$ -	19 Land & Facilities Fund Transfer				19
20		\$ 100,000		20 Personnel Services Fund Transfer				20
21				21				21
22	\$ 81,763	\$ 140,000	\$ 27,624	22 TOTAL INTERFUND TRANSFERS	\$ 450,000	\$ 450,000	\$ 450,000	22
				OPERATING CONTINGENCY				
23			\$ 170,000	23 TOTAL OPERATING CONTINGENCY	\$ 100,000	\$ 100,000	\$ 100,000	23
24	\$ 81,763	\$ 140,000	\$ 27,624	24 Total Requirements Not Allocated	\$ 450,000	\$ 450,000	\$ 450,000	24
25	\$ 4,655,898	\$ 5,048,346	\$ 5,508,960	25 Total Org./Prog. Requirements	\$ 4,906,235	\$ 4,906,235	\$ 4,906,235	25
26	\$ 103,534	\$ 203,534	\$ 203,000	26 Reserved for future expenditure	\$ 361,250	\$ 361,250	\$ 361,250	26
27	\$ 2,727,834	\$ 2,733,545		27 Ending balance (prior years)				27
28			\$ 1,822,747	28 UNAPPROPRIATED ENDING FUND BALANCE	\$ 2,278,000	\$ 2,278,000	\$ 2,278,000	28
29	\$ 7,569,029	\$ 8,125,425	\$ 7,732,331	29 TOTAL REQUIREMENTS	\$ 8,095,485	\$ 8,095,485	\$ 8,095,485	29

DETAILED EXPENDITURES

**FORM
LB-31**

GENERAL

SANDY FIRE DISTRICT NO. 72

LB-31				Name of Organizational Unit-Fund	Name of Municipal Corporation				
	Historical Data				Budget for Next Year <u>2023-2024</u>				
	Actual		Adopted Budget This Year 2022-23						
	Second Preceding Year <u>2020-21</u>	First Preceding Year <u>2021-22</u>					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1	PERSONNEL SERVICES								1
2	\$ 1,453,344	\$ 1,559,015	\$ 1,690,439	Career Salaries	\$ -	\$ -	\$ -	2	
3	\$ 3,100	\$ 2,950	\$ 3,500	Board of Directors Stipend	\$ -	\$ -	\$ -	3	
4	\$ -	\$ -	\$ -	Temporary Employees	\$ -	\$ -	\$ -	4	
5	\$ -	\$ 5,049	\$ 37,093	Separation Pay	\$ -	\$ -	\$ -	5	
6	\$ 100	\$ -	\$ -	Duty Chief's	\$ -	\$ -	\$ -	6	
7	\$ 5,100		\$ -	Student Firefighter Program	\$ -	\$ -	\$ -	7	
8	\$ 170,346	\$ 186,468	\$ 219,638	Overtime/Relief/Vacation	\$ -	\$ -	\$ -	8	
9	\$ 88,638	\$ 91,945	\$ 93,250	Volunteer Program	\$ -	\$ -	\$ -	9	
10	\$ 133,150	\$ 139,180	\$ 155,132	Social Security	\$ -	\$ -	\$ -	10	
11	\$ 362,692	\$ 437,591	\$ 473,298	P.E.R.S.	\$ -	\$ -	\$ -	11	
12	\$ 9,501	\$ 10,293	\$ 11,181	S.A.M Payroll Tax	\$ -	\$ -	\$ -	12	
13	\$ 56,946	\$ 68,589	\$ 73,404	Workman's Compensation	\$ -	\$ -	\$ -	13	
14	\$ 3,903	\$ 3,340	\$ 5,018	Life Insurance	\$ -	\$ -	\$ -	14	
15	\$ 1,742	\$ 1,831	\$ 1,963	Unemployment Insurance	\$ -	\$ -	\$ -	15	
16	\$ 22,737	\$ 23,209	\$ 23,910	Disability Insurance	\$ -	\$ -	\$ -	16	
17	\$ 371,827	\$ 365,355	\$ 392,698	Medical Insurance	\$ -	\$ -	\$ -	17	
18	\$ 24,287	\$ 23,507	\$ 25,303	Dental Insurance	\$ -	\$ -	\$ -	18	
19	\$ 12,891	\$ 29,948	\$ 35,560	Health & Wellness	\$ -	\$ -	\$ -	19	
20	\$ -	\$ 79,733	\$ -	Contract for Services	\$ -	\$ -	\$ -	20	
21	\$ 2,720,304	\$ 3,028,003	\$ 3,241,387	TOTAL EXPENDITURES	\$ -	\$ -	\$ -	21	
22				UNAPPROPRIATED ENDING FUND BALANCE				22	
23	\$ 2,720,304	\$ 3,028,003	\$ 3,241,387	TOTAL	\$0	\$0	\$0	23	

FORM
LB-31

DETAILED EXPENDITURES

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 2023-2024				
	Actual		Adopted Budget This Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-21	First Preceding Year 2021-22							
2	\$ 42,188	\$ 45,562	\$ 45,527	Utilities	\$ -	\$ -	\$ -	2	
3	\$ 11,690	\$ 11,007	\$ 14,576	Telephone	\$ -	\$ -	\$ -	3	
4	\$ 5,357	\$ 5,166	\$ 8,115	Office Supplies & Equipment	\$ -	\$ -	\$ -	4	
5	\$ 1,269	\$ 1,788	\$ 3,177	Janitorial Supplies	\$ -	\$ -	\$ -	5	
6	\$ 2,705	\$ 3,225	\$ 2,500	Postage & Shipping	\$ -	\$ -	\$ -	6	
7	\$ 11,992	\$ 9,321	\$ 21,990	Uniforms	\$ -	\$ -	\$ -	7	
8	\$ 34,782	\$ 41,930	\$ 44,027	Liability Insurance	\$ -	\$ -	\$ -	8	
9	\$ 4,206	\$ 1,581	\$ 3,700	Election & Advertising	\$ -	\$ -	\$ -	9	
10	\$ 20,768	\$ 19,835	\$ 21,615	Communications	\$ -	\$ -	\$ -	10	
11	\$ 1,040	\$ 2,089	\$ 2,100	Sign Post Program	\$ -	\$ -	\$ -	11	
12	\$ 996	\$ 13,187	\$ 18,512	Annual Events & Activities	\$ -	\$ -	\$ -	12	
13	\$ 156,762	\$ 164,425	\$ 221,089	Dispatch & Radio Services	\$ 20,000	\$ 20,000	\$ 20,000	13	
14	\$ 850	\$ 1,073	\$ 7,386	Fire Prevention/Public Education Program	\$ -	\$ -	\$ -	14	
15	\$ 481	\$ 638	\$ 1,275	Fire Ground Safety Program	\$ -	\$ -	\$ -	15	
16	\$ 8,858	\$ 12,911	\$ 22,818	Equipment Testing	\$ -	\$ -	\$ -	16	
17	\$ 12,301	\$ 11,047	\$ 16,015	Leases	\$ -	\$ -	\$ -	17	
18	\$ 3,836	\$ 950	\$ 2,025	Station Furniture & Bunkroom Supplies	\$ -	\$ -	\$ -	18	
19	\$ 475	\$ -	\$ 4,600	Training Materials & Supplies	\$ -	\$ -	\$ -	19	
20	\$ 15,414	\$ 26,615	\$ 126,965	Schools & Conferences	\$ -	\$ -	\$ -	20	
21	\$ 14,859	\$ 14,323	\$ 40,552	Technolgy Programs	\$ -	\$ -	\$ -	21	
22	\$ 11,104	\$ 11,229	\$ 12,821	Subscriptions & Dues	\$ -	\$ -	\$ -	22	
23	\$ 1,383	\$ 2,253	\$ 4,500	Travel & Per Diem	\$ -	\$ -	\$ -	23	
24	\$ -	\$ -	\$ -	Miscellaneous/Tranisiton Costs	\$ 50,000	\$ 50,000	\$ 50,000	24	
25	\$ 247,301	\$ 673,411	\$ 687,566	Contract for Services	\$ 4,679,235	\$ 4,679,235	\$ 4,679,235	25	
26	\$ 34,278	\$ 58,341	\$ 48,280	Professional Fees	\$ 5,000	\$ 5,000	\$ 5,000	26	
27	\$ 40,021	\$ 24,364	\$ 46,670	Facility/Grounds Maintenance	\$ -	\$ -	\$ -	27	
28	\$ 122,004	\$ 85,109	\$ 145,471	Apparatus & Equipment Maintenance	\$ -	\$ -	\$ -	28	
29	\$ 16,486	\$ 29,217	\$ 48,250	Fuel & Lube Supplies	\$ -	\$ -	\$ -	29	
30	\$ 27,622	\$ 27,748	\$ 57,805	Protective Clothing	\$ -	\$ -	\$ -	30	
31	\$ 915	\$ 800	\$ 1,100	Shop Supplies	\$ -	\$ -	\$ -	31	
32	\$ 24,876	\$ 37,629	\$ 40,400	First Aid Supplies & Equipment	\$ -	\$ -	\$ -	32	
33	\$ 1,760	\$ 812	\$ 4,860	SCBA Repair & Maintenance	\$ -	\$ -	\$ -	33	
34	\$ 8,055	\$ 3,604	\$ 12,035	Firefighting Supplies	\$ -	\$ -	\$ -	34	
35	\$ 296	\$ 434	\$ 1,500	Refreshments & Station Food	\$ -	\$ -	\$ -	35	
36	\$ 1,235	\$ 1,253	\$ 16,390	Fire & Hose Repair	\$ -	\$ -	\$ -	36	
37	\$ -	\$ -	\$ 1,000	Hydrant Flow Testing	\$ -	\$ -	\$ -	37	
38	\$ 7,413	\$ 3,294	\$ 8,345	Small Tools & Equipment	\$ -	\$ -	\$ -	38	
39	\$ 9,418	\$ 9,112	\$ 14,132	Water Rescue Team	\$ -	\$ -	\$ -	39	
40	\$ -	\$ 173	\$ 800	Fire Investigation Supplies	\$ -	\$ -	\$ -	40	
41	\$ -		\$ 3,000	Grant Match Expense	\$ -	\$ -	\$ -	41	
42	\$ 904,996	\$ 1,355,456	\$ 1,783,489	TOTAL EXPENDITURES			\$ -	42	
43				UNAPPROPRIATED ENDING FUND BAL.	\$ -	\$ -	\$ -	43	
44	\$ 904,996	\$ 1,355,456	\$ 1,783,489	TOTAL	\$ 4,754,235	\$ 4,754,235	\$ 4,754,235	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>2023-24</u>			
	Actual		Adopted Budget This Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year <u>2020-21</u>	First Preceding Year <u>2021-22</u>						
1				1 CAPITAL OUTLAY				1
2				2				2
3	\$ -	\$ -	\$ -	3 Administration Division	\$ -	\$ -	\$ -	3
4	\$ -	\$ -	\$ -	4 Support Services	\$ -	\$ -	\$ -	4
5	\$ 79,536	\$ -	\$ -	5 Buildings & Grounds	\$ -	\$ -	\$ -	5
6	\$ -	\$ -	\$ -	6 Operations	\$ -	\$ -	\$ -	6
7	\$ -	\$ -	\$ -	7 Fire Prevention	\$ -	\$ -	\$ -	7
8	\$ -	\$ -	\$ -	8 Maintenance	\$ -	\$ -	\$ -	8
9	\$ -	\$ -	\$ -	9 Training	\$ -	\$ -	\$ -	9
10	\$ -	\$ -	\$ -	10 Fire & EMS Equipment	\$ 52,000	\$ 52,000	\$ 52,000	10
11				11				11
12				12				12
13				13 TOTAL EXPENDITURES				13
14				14 UNAPPROPRIATED ENDING FUND BAL.				14
15	\$ -	\$ -	\$ -	16 TOTAL	\$ 52,000	\$ 52,000	\$ 52,000	15

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

To assessor of CLACKAMAS County

FORM LB-50
2023-2024

- Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

☐ Check here if this is an amended form.

The SANDY FIRE DISTRICT NO. 72 has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of CLACKAMAS County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>PO BOX 518</u>	<u>SANDY</u>	<u>OREGON</u>	<u>97055</u>	<u>06/30/2023</u>
Mailing Address of District	City	State	ZIP code	Date
<u>PHIL SCHNEIDER</u>	<u>FIRE CHIEF</u>	<u>503-668-8093</u>	<u>p.schneider@sandyfire.org</u>	
Contact Person	Title	Daytime Telephone	Contact Person E-Mail	

CERTIFICATION - You **must** check one box if your district is 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	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . .	1	2.1775	
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 prior to October 6, 2001	5a.		0
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.		

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	2.1775
7. Election date when your new district received voter approval for your permanent rate limit	7	
8. Estimated permanent rate limit for newly merged/consolidated district	8	

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

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.