

Sandy Fire District No. 72



2025 - 26
Proposed Budget

BUDGET COMMITTEE		
POSITION NO.	NAME	TERM EXPIRES
BOARD OF DIRECTORS		
1	Andrew Brian	6/30/2027
2	Sue Hein	6/30/2027
3	Ron Lesowski	6/30/2027
4	Ryan Fox	6/30/2025
5	Mark Maunder	6/30/2025
CITIZEN MEMBERS		
1	Barb Clare	6/30/2025
2	Joe Smith	6/30/2028
3	Robert Gasso	6/30/2026
4	Phil Schneider	6/30/2027
5	DJ Anderson	6/30/2025

BUDGET CALENDAR 2025/2026	
April 16	Regular Board of Directors Meeting <i>Appoint Budget Officer</i>
April 22 – May 16	<i>Publish Notices of Budget Committee Meeting (5 to 30 days prior to May 15th meeting)</i>
May 21	Budget Committee Meeting <i>Approve Budget</i>
May 28	<i>Publish Notice of Hearing and Summary of Budget</i>
June 25	Regular Board of Directors Meeting <i>Adopt Budget</i>
July 15	Deliver Budget to County

FY 2025-26 Budget Message

The Sandy Fire District No. 72 proposed budget for FY 2025-26 continues the full contract for service with Clackamas Fire District that began on July 1st, 2023. Under the contract for service, Clackamas Fire provides its full complement of services to the Sandy community, while Sandy Fire retains financial responsibility for capital replacement of apparatus, facilities, and equipment. The district pays the bulk of its property tax revenues to Clackamas Fire as compensation for the contract for service.

Level of Service

Under the contract for service, Clackamas Fire has committed to operating a three-person engine company 24 hours per day and a two-person rescue 12 hours per day out of Sandy's main station (Station 71). Clackamas Fire also continues to operate its Eagle Creek station (Station 18) with three personnel each 24-hour shift. Clackamas Fire volunteers also staff Station 74 (Dover) most nights.

Additionally, Clackamas Fire provides fire prevention and investigation, the volunteer Explorers 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 capital items that the district is still responsible for.

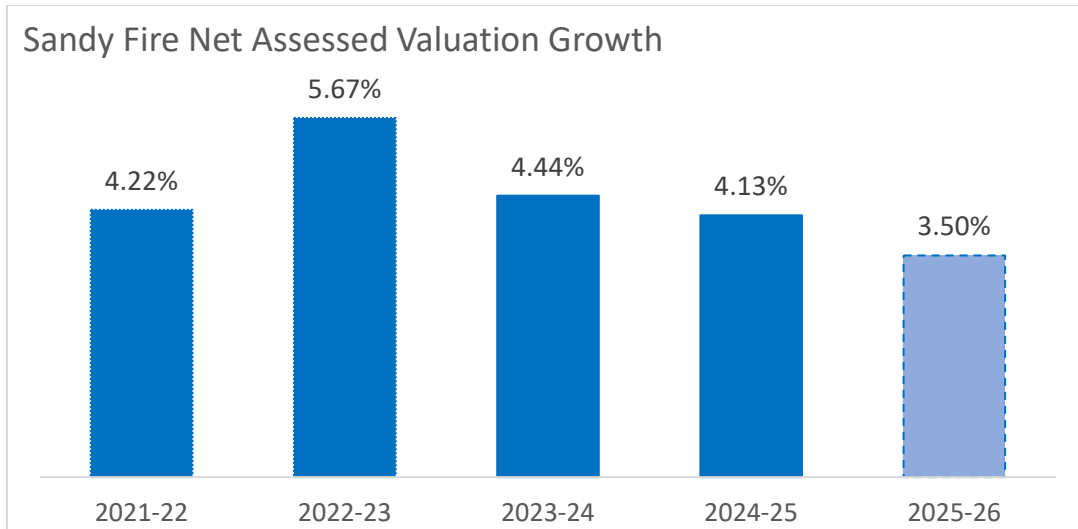
Beginning Fund Balance

The estimated beginning fund balance in the General Fund for FY 2025-26 is \$2,700,000, and the estimated beginning fund balance for the Capital Replacement Fund is \$680,000. The combined estimated balance of \$3,380,000 represents about \$150,000 more than the previous fiscal year, the result of interest earnings and higher-than-anticipated property tax revenues.

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 2025-26 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 2025-26 proposed budget estimates total property tax collections of \$5.09 million. This calculation, shown below, is based on a 3.5% growth rate in assessed valuation and a 95.6% collection rate (the average collection rate over the last 3 years).

Sandy Fire Property Tax Rate and Collections	
Fiscal Year 2025-26	
ESTIMATED DISTRICT ASSESSED VALUATION	
	FY 2024-25 Actuals
Full Assessed Valuation	\$2,479,784,617
Less Urban Renewal	-\$116,622,625
Net Assessed Valuation	\$2,363,161,992
Estimated Annual Growth in Assessed Valuation	3.50%
Estimated Increase in Assessed Valuation	\$82,710,670
FY 2025-26 Estimated Net Assessed Valuation	\$2,445,872,662
ESTIMATED PROPERTY TAX REVENUE	
Permanent Tax Rate per \$1,000	2.1775
Total Levy Amount	\$5,325,888
Estimated CY Collection Rate	95.60%
FY 2025-26 Estimated CY Property Tax Revenue	\$5,091,549

Other 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 2025-26 proposed budget estimates prior year tax revenues at \$65,000.

The fire district also receives a small amount of revenue from the Heavy Equipment Rental Tax, which is budgeted as Other Taxes at \$8,000.

Interest Revenue

The proposed budget estimates that the district will earn \$85,000 in interest on its General Fund balance throughout the fiscal year. This is a conservative forecast that assumes interest rates gradually decrease to 3.0% by the end of the fiscal year.

Contract for Service Expenses

The largest line item in the district's proposed budget for 2025-26 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 \$60,000 to allow for a \$60,000 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. Because the FY 2024-25 Adopted Budget assumed net assessed value would grow 3.5% and it actually grew at 4.1%, the expectation is that Sandy Fire will be required to make a one-time payment to Clackamas Fire in FY 2025-26 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 2025-26.)

Contract for Service Payment	
Estimated 2025-26 Property Tax	\$5,091,600
Estimated Prior Year Property Tax	\$65,000
Reconciliation from Prior Year	\$40,000
Less Contribution to Capital Replacement Reserve	<u>-\$60,000</u>
Total Payment	\$5,136,600

Other Expenses

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

- \$10,000 in professional services for public relations consulting. The fire district has retained a public relations consulting firm to assist with the potential annexation with Clackamas Fire. Estimated remaining expenses are \$8,900.

- \$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.
- \$250,000 in contingency. Contingency is available for unforeseen events. Contingency is increased this year to be roughly 5% of General Fund expenses.

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 \$680,000.

In the Proposed Budget, the district retains \$60,000 of its FY 2025-26 property tax revenue for transfer to the capital replacement reserve. Furthermore, the budget proposes transferring an additional \$100,000 to the reserve fund in FY 2025-26—this represents estimated investment earnings from FY 2024-25, which will not be needed for the District’s operating costs or payments to Clackamas Fire in FY 2025-26. Accordingly, the proposed budget includes a \$160,000 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 \$22,000 in additional resources.

The proposed budget includes an appropriation of \$25,000 from the Capital Replacement Reserve Fund for capital improvements in the district. Identified projects are replacing the apparatus bay door motors at Station 74, retrofitting Station 74 lighting, and a slurry seal for Station 71’s back parking lot. 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 24/25	FY 25/26	\$ +/-
<i>GENERAL FUND EXPENDITURES</i>			
PERSONNEL SERVICES	\$0	\$0	\$0
MATERIALS & SERVICES	\$5,072,857	\$5,151,600	\$78,743
CAPITAL OUTLAY	\$0	\$0	\$0
TRANSFERS	\$230,000	\$160,000	(\$70,000)
OPERATING CONTINGENCY	\$100,000	\$250,000	\$150,000
UNAPP. ENDING FUND BALANCE	\$2,804,235	\$2,388,000	(\$416,235)
<i>TOTAL GENERAL FUND REQUIREMENTS</i>	\$8,207,092	\$7,949,600	(\$257,492)
<i>GENERAL FUND RESOURCES</i>			
OTHER THAN TAX	\$3,310,000	\$2,858,000	(\$452,000)
TAX LEVY	\$4,897,092	\$5,091,600	\$194,508
<i>TOTAL GEN FUND RESOURCES</i>	\$8,207,092	\$7,949,600	(\$257,492)

GENERAL FUND DETAIL				
ACCT. NO	GENERAL FUND RESOURCES	24/25 ADOPTED	25/26 PROPOSED	25/26 ADOPTED
	Cash Carry Over	\$3,130,000	\$2,700,000	
400	Current Year Property Tax	\$4,897,092	\$5,091,600	
405	Prior Taxes	\$65,000	\$65,000	
410	Other Taxes	\$0	\$8,000	
450	Investment Interest	\$115,000	\$85,000	
	TOTAL GENERAL FUND RESOURCES	\$8,207,092	\$ 7,949,600	
	GENERAL FUND EXPENSES	23/24 ADOPTED	24/25 PROPOSED	24/25 ADOPTED
	Personnel Services	\$0	\$0	
	Materials & Services			
694	Contract for Services	\$5,047,857	\$5,136,600	
695	Professional Fees	\$25,000	\$15,000	
	<i>Subtotal</i>	\$5,072,857	\$5,151,600	
	Capital Outlay	\$0	\$0	
	Transfer to Capital Replacement Reserve	\$230,000	\$160,000	
	Operating Contingency	\$100,000	\$250,000	
	TOTAL GENERAL FUND EXPENSES	\$5,402,857	\$5,561,600	
	Unappropriated Ending Fund Balance	\$2,804,235	\$2,388,000	
	Total Requirements	\$8,207,092	\$7,949,600	

RESERVE FUNDS			
	FY 24/25	FY 25/26	\$ +/-
<i>CAPITAL IMPROVEMENT RESERVE FUND</i>			
BEGINNING BALANCE	\$450,000	\$680,000	\$230,000
RESOURCES (Interest, Fees for Service, Sales)	\$20,000	\$22,000	\$2,000
TRANSFERS IN	\$230,000	\$160,000	(\$70,000)
CAPITAL PROJECTS	-\$125,000	-\$125,000	\$0
<i>ENDING FUND BALANCE</i>	\$575,000	\$737,000	\$162,000

**FORM
LB-20**

RESOURCES

GENERAL

(Fund)

SANDY FIRE DISTRICT NO. 72

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION		Budget for Next Year 2025-26			
	Actual		Adopted Budget Year 2024 - 25			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022 - 23	First Preceding Year 2023 - 24							
1	\$ 2,958,296	\$ 3,205,824	\$ 3,130,000	1	Available cash on hand* (cash basis) or	\$ 2,700,000			1
2				2	Net working capital (accrual basis)				2
3	\$ 69,914	\$ 60,519	\$ 65,000	3	Previously levied taxes estimated to be received	\$ 65,000			3
4				4	Interest				4
5	\$ 462,464			5	Transferred IN, from other funds				5
6				6	OTHER RESOURCES				6
7	\$ 14,650	\$ -		7	Charges for Services				7
8	\$ 13,793	\$ 158,321	\$ 115,000	8	Investment Earnings	\$ 85,000			8
9	\$ 71,888	\$ -		9	Grants and Contributions				9
10	\$ 62,029	\$ 6,748		10	Miscellaneous				10
11				11	Other Taxes	\$ 8,000			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	\$ 3,653,034	\$ 3,431,412	\$ 3,310,000	29	Total resources, except taxes to be levied	\$ 2,858,000	\$ -	\$ -	23
24			\$ 4,897,092	30	Taxes estimated to be received	\$ 5,091,600			24
25	\$ 4,559,813	\$ 4,746,362		31	Taxes collected in year levied				25
26	\$ 8,212,847	\$ 8,177,774	\$ 8,207,092	32	TOTAL RESOURCES	\$ 7,949,600	\$ -	\$ -	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

LB-31				Name of Organizational Unit-Fund	Name of Municipal Corporation				
	Historical Data				Budget for Next Year <u>2025-26</u>				
	Actual		Adopted Budget Year 2024 - 25						
	Second Preceding Year 2022 - 23	First Preceding Year 2023 - 24					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1	PERSONNEL SERVICES								1
2	\$	1,724,582			Career Salaries				2
3	\$	3,350			Board of Directors Stipend				3
4	\$	-			Temporary Employees				4
5	\$	173,479			Separation Pay				5
6	\$	-			Duty Chief's				6
7	\$	4,791			Oregon Paid Leave				7
8	\$	271,386			Overtime/Relief/Vacation				8
9	\$	115,290			Volunteer Program				9
10	\$	171,875			Social Security				10
11	\$	480,702			P.E.R.S.				11
12	\$	11,426			S.A.M Payroll Tax				12
13	\$	69,627			Workers Compensation				13
14	\$	3,265			Life Insurance				14
15	\$	2,104			Unemployment Insurance				15
16	\$	23,089			Disability Insurance				16
17	\$	384,612			Medical Insurance				17
18	\$	23,743			Dental Insurance				18
19	\$	43,458			Health & Wellness				19
20	\$	11,670			Contract for Services				20
21	\$	3,518,449	\$	-	\$	-			21
TOTAL EXPENDITURES Personnel									

DETAILED EXPENDITURES

FORM
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 <u>2025-26</u>			
	Actual		Adopted Budget Year 2024 - 25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022 - 23	First Preceding Year 2023 - 24						
2	\$	46,781			Utilities			2
3	\$	12,953			Telephone			3
4	\$	5,478			Office Supplies & Equipment			4
5	\$	1,822			Janitorial Supplies			5
6	\$	3,320			Postage & Shipping			6
7	\$	2,799			Uniforms			7
8	\$	46,146			Liability Insurance			8
9	\$	8,825			Election & Advertising			9
10	\$	10,761			Communications			10
11	\$	855			Sign Post Program			11
12	\$	14,124			Annual Events & Activities			12
13	\$	221,989			Dispatch & Radio Services			13
14	\$	2,778			Fire Prevention/Public Education Program			14
15	\$	100			Fire Ground Safety Program			15
16	\$	15,031			Equipment Testing			16
17	\$	18,995			Leases			17
18	\$	-			Station Furniture & Bunkroom Supplies			18
19	\$	-			Training Materials & Supplies			19
20	\$	105,995			Schools & Conferences			20
21	\$	32,646			Technolgy Programs			21
22	\$	11,628			Subscriptions & Dues			22
23	\$	2,910			Travel & Per Diem			23
24	\$	-	\$ 224,670		Miscellaneous/Tranisiton Costs			24
25	\$	677,164	\$ 4,679,235	\$ 5,047,857	Contract for Services	\$ 5,136,600		25
26	\$	42,579	\$ 450	\$ 25,000	Professional Fees	\$ 15,000		26
27	\$	45,902			Facility/Grounds Maintenance			27
28	\$	100,065			Apparatus & Equipment Maintenance			28
29	\$	24,997			Fuel & Lube Supplies			29
30	\$	-			Protective Clothing			30
31	\$	54			Shop Supplies			31
32	\$	18,936			First Aid Supplies & Equipment			32
33	\$	-			SCBA Repair & Maintenance			33
34	\$	207			Firefighting Supplies			34
35	\$	2,194			Refreshments & Station Food			35
36	\$	-			Fire & Hose Repair			36
37	\$	-			Hydrant Flow Testing			37
38	\$	60			Small Tools & Equipment			38
39	\$	-			Water Rescue Team			39
40	\$	601			Fire Investigation Supplies			40
41	\$	3,700			Grant Match Expense			41
42	\$	1,482,395	\$ 4,904,355	\$ 5,072,857	TOTAL EXPENDITURES Materials & Services	\$ 5,151,600		42

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>2025-26</u>			
	Actual		Adopted Budget Year 2024 - 25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022 - 23	First Preceding Year 2023 - 24						
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		\$ 49,154		10 Fire & EMS Equipment				10
11	\$ 6,179	\$ 49,154	\$ -	11 TOTAL EXPENDITURES Capital	\$ -			11
12				12				
13		\$ 450,000	\$ 230,000	13 TRANSFERS OUT	\$ 160,000			
14			\$ 100,000	14 OPERATING CONTINGENCY	\$ 250,000			
15				15				12
16	\$ 5,007,023	\$ 5,403,509	\$ 5,402,857	16 TOTAL EXPENDITURES	\$ 5,561,600			13
17	\$ 3,205,824	\$ 2,774,265	\$ 2,804,235	17 UNAPPROPRIATED ENDING FUND BAL.	\$ 2,388,000			14
18	\$ 8,212,847	\$ 8,177,774	\$ 8,207,092	18 TOTAL REQUIREMENTS	\$ 7,949,600			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 2025-26				
	Actual		Adopted Budget Year 2024 - 25					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2022 - 23	First Preceding Year 2023 - 24										
1				1	RESOURCES						1	
2		\$ -	\$ 450,000.00	2	Cash on hand * (cash basis), or			\$ 680,000			2	
3				3	Working Capital (accrual basis)						3	
4				4	Previously levied taxes estimated to be received						4	
5			\$ 20,000	5	Interest			\$ 22,000			5	
6		\$ 450,000	\$ 230,000	6	Transferred IN, from other funds			\$ 160,000			6	
7				7							7	
8				8							8	
9				9							9	
10	\$ -	\$ 450,000.00	\$ 700,000	10	Total Resources, except taxes to be levied			\$ 862,000	\$ -	\$ -	10	
11				11	Taxes estimated to be received						11	
12				12	Taxes collected in year levied						12	
13	\$ -	\$ 450,000	\$ 700,000	13	TOTAL RESOURCES			\$ 862,000	\$ -	\$ -	13	
14				14	REQUIREMENTS **						14	
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15	
16		\$ -	\$ 25,000	16			Capital Outlay Projects	\$ 25,000			16	
17			\$ 100,000	17			Capital Outlay Unallocated	\$ 100,000			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		\$ 450,000		29	Ending balance (prior years)						29	
30			\$ 575,000	30	RESERVED FOR FUTURE EXPENDITURE			\$ 737,000	\$ -	\$ -	30	
31	\$ -	\$ 450,000	\$ 700,000	31	TOTAL REQUIREMENTS			\$ 862,000	\$ -	\$ -	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 2025-26			
	Actual		Adopted Budget Year 2024 - 25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022 - 23	First Preceding Year 2023 - 24						
				PERSONNEL SERVICES				
1	\$ 3,518,449	\$ -	\$ -	1 See LB-31 Detail - Personnel Services	\$ -	\$ -	\$ -	1
2				2				2
3				3				3
4				4				4
5				5				5
6				6				6
7	\$ 3,518,449	\$ -	\$ -	7 TOTAL PERSONNEL SERVICES	\$ -	\$ -	\$ -	7
8	16	0	0	8 Total Full-Time Equivalent (FTE)	0	0	0	8
				MATERIALS AND SERVICES				
9	\$ 1,482,395	\$ 4,904,355	\$ 5,072,857	9 See LB-31 Detail - Materials & Services	\$ 5,151,600	\$ -	\$ -	9
10				10				10
11				11				11
12				12				12
13				13				13
14				14				14
15				15				15
16				16				16
17				17				17
18	\$ 1,482,395	\$ 4,904,355	\$ 5,072,857	18 TOTAL MATERIALS AND SERVICES	\$ 5,151,600	\$ -	\$ -	18
				CAPITAL OUTLAY				
19	\$ 6,179	\$ 49,154	\$ -	19 See LB-31 Detail - Capital Outlay	\$ -	\$ -	\$ -	19
20	\$ -	\$ -	\$ 25,000	20 Capital Replacement Reserve Fund	\$ 25,000	\$ -	\$ -	20
21				21				21
22				22				22
23				23				23
24				24				24
25	\$ 6,179	\$ 49,154	\$ 25,000	25 TOTAL CAPITAL OUTLAY	\$ 25,000	\$ -	\$ -	25
26	\$ 5,007,023	\$ 4,953,509	\$ 5,097,857	26 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	\$ 5,176,600	\$ -	\$ -	26
				REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS				
27								27
28								28
29								29
30								30
31	\$ 5,007,023	\$ 4,953,509	\$ 5,097,857	32 TOTAL ORG./PROG. REQUIREMENTS	\$ 5,176,600	\$ -	\$ -	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 2025-26			
	Actual		Adopted Budget Year 2024 - 25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022 - 23	First Preceding Year 2023 - 24						
				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			\$ 100,000	8	\$ 100,000			8
9				9				9
10	0	0	\$ 100,000	10 TOTAL CAPITAL OUTLAY	\$ 100,000	\$ -	\$ -	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	\$ 230,000	17 Capital Improvement Fund Transfer	\$ 160,000	\$ -	\$ -	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	\$ 230,000	22 TOTAL INTERFUND TRANSFERS	\$ 160,000	\$ -	\$ -	22
				OPERATING CONTINGENCY				
23			\$ 100,000	23 TOTAL OPERATING CONTINGENCY	\$ 250,000	\$ -	\$ -	23
24	\$ 462,464	\$ 450,000	\$ 430,000	24 Total Requirements Not Allocated	\$ 510,000	\$ -	\$ -	24
25	\$ 5,007,023	\$ 4,953,509	\$ 5,097,857	25 Total Org./Prog. Requirements	\$ 5,176,600	\$ -	\$ -	25
26		\$ 450,000	\$ 575,000	26 Reserved for future expenditure	\$ 737,000	\$ -	\$ -	26
27	\$ 3,205,824	\$ 2,774,265		27 Ending balance (prior years)				27
28			\$ 2,804,235	28 UNAPPROPRIATED ENDING FUND BALANCE	\$ 2,388,000	\$ -	\$ -	28
29	\$ 8,675,311	\$ 8,627,774	\$ 8,907,092	29 TOTAL REQUIREMENTS	\$ 8,811,600	\$ -	\$ -	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 2025-26				
	Actual		Adopted Budget Year 2024 - 25				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2022 - 23	First Preceding Year 2023 - 24									
1				1	RESOURCES						1
2	\$ 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	\$ 1	\$ -	\$ -	5	Interest						5
6	\$ -	\$ -	\$ -	6	Transferred IN, from other funds						6
7	\$ -	\$ -	\$ -	7	Sale of Land or Facilities						7
8				8							8
9	\$ 305,847	\$ -	\$ -	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	\$ 305,847	\$ -	\$ -	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	\$ -	\$ -		24	Ending balance (prior years)						24
25			\$ -	25	UNAPPROPRIATED ENDING FUND BALANCE						25
26	\$ 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 2025-26				
	Actual		Adopted Budget Year 2024 - 25				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2022 - 23	First Preceding Year 2023 - 24									
1				1	RESOURCES					1	
2	\$ 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	\$ -			5	Interest					5	
6	\$ -			6	Transferred IN, from other funds					6	
7	\$ -			7	Sale of Equipment					7	
8	\$ -			8	Fees for Service					8	
9				9						9	
10	\$ 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	\$ 91,603			13	TOTAL RESOURCES		\$ -	\$ -	\$ -	13	
14				14	REQUIREMENTS **					14	
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16	\$ 91,603			16	Transferreed OUT		Fund Closed				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	UNAPPROPRIATED ENDING FUND BALANCE						30
31	\$ 91,603			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 2025-26				
	Actual		Adopted Budget Year 2024 - 25				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2022 - 23	First Preceding Year 2023 - 24									
1				1	RESOURCES						1
2	\$	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	\$	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	\$	55,197		13	TOTAL RESOURCES						13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16	\$	55,197		16	Transferred OUT		Fund Closed				16
17				17							17
18				18							18
19				19							19
20				20							20
21				21							21
22				22							22
23				23							23
24	\$	-		24	Ending balance (prior years)						24
25				25	UNAPPROPRIATED ENDING FUND BALANCE						25
26	\$	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 2025-26				
	Actual		Adopted Budget Year 2024 - 25				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2022 - 23	First Preceding Year 2023 - 24									
1				1	RESOURCES						1
2	\$ 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				7	Donations						7
8				8							8
9				9							9
10	\$ 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	\$ 9,817			13	TOTAL RESOURCES						13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16	\$ 9,817			16	Transferred OUT		Fund Closed				16
17				16							17
18				18							18
19				19							19
20				20							20
21				21							21
22				22							22
23				23							23
24	\$ -			24	Ending balance (prior years)						24
25				25	UNAPPROPRIATED ENDING FUND BALANCE						25
26	\$ 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.