



West Side Rural Fire Protection District

Budget FY 2023/24
Hood River, Oregon



“Neighbor Helping Neighbor since 1948”

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Introduction of Members

BOARD OF DIRECTORS

Mark Beam
Ed Weathers
Jim Gray (President)
Jeff Hasegawa
Willie Ishizaka

Term Expires

June 30, 2027
June 30, 2027
June 30, 2025
June 30, 2025
June 30, 2027

BUDGET COMMITTEE

Mark Van Metre
Russ Gray
Bob Benton
Brien Gibson
Mike Mason

Term Expires

June 30, 2025
June 30, 2026
June 30, 2024
June 30, 2025
June 30, 2026

DISTRICT ADMINISTRATIVE STAFF

Chris Nickelsen, Fire Chief
Rusty Gilbert, Assistant Chief
Doug Kelly, Chief Administrative Officer/Fire Marshal
Matt Adams, Firefighter/EMT
Karl Smiley, Firefighter/EMT-I
Chuck Lao., Firefighter
Holly Glaze, Bookkeeper

In Memory of Assistant Chief, Tom Sieverkropp



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District Overview

West Side Fire District

West Side Fire District (The District) operates under Oregon Revised Statutes Chapter 478 as a separate municipal corporation and is managed by a Board of Directors composed of a President and four Directors. The Board hires the Chief Administrative Officer to manage the day-to-day operations of the District.

The District was formed in 1948. In November 2019, the Citizens of the District approved an Operational Local Option Tax Levy to help sustain the District operations.

The District has four (4) full time employees (FTEs) and approximately 40 volunteer staff. Fire and rescue services are provided from 2 fire stations. Bookkeeping is provided by a part-time employee who works 10 hours/month, or 0.05 FTE.



Multi-Service District

West Side Fire District is a multi-service district with services and programs tailored to meet the needs of the community. The District provides:

Fire suppression:

- Structural

- Wildland Interface

Emergency Medical Services (EMS)

Fire prevention

Public education

Basic rescue



Population & Demographics

The area served, which abates the City of Hood River, covers 25 sq. miles for fire service and emergency medical services coverage. 100% of the District is located within Hood River County.

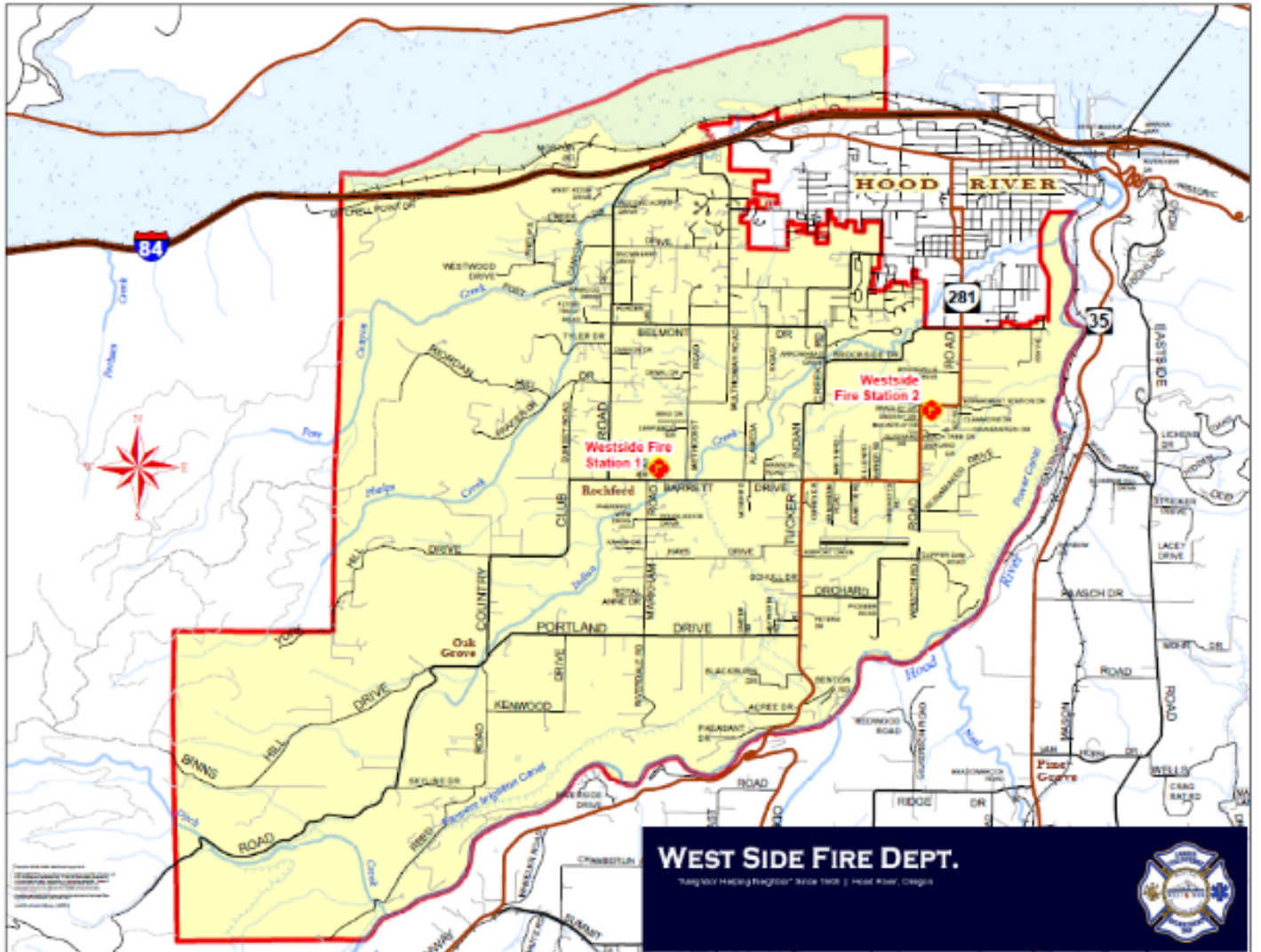
Population estimates for Hood River County are listed below.

Population			
	2020	2021	2022
Hood River County*	23,949	23,865 (-84)	23,894 (+29)
Fire District**	8,450	8,000	8,000
Source: *Portland State University - Center of Population and Census **West Side Fire District			

The principal industries of Hood River include agriculture, recreation, timber and hydroelectric production. The fertile Hood River Valley has an ideal climate for the production of apples, cherries, peaches and pears. It also offers recreational activities such as snow skiing, yachting and fishing which bring people and capital to compensate for the decline in logging and hydroelectric production. The Columbia River near Hood River is a premier windsurfing area and attracts windsurfers and kiteboarders from around the world.

* <https://sos.oregon.gov/archives/records/county/Pages/hood-river-history.aspx>

Service Area



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Budget Message

Dear Citizens of the Fire District, Budget Committee Members, Board of Directors, and members of the West Side Fire District,

It is a privilege to submit West Side Fire District's proposed budget for FY 2023/24. The priority of this budget is to be fiscally responsible for the revenues we receive from the citizens of the Fire District and to provide the expected services of fire suppression, emergency medical services, fire prevention, and fire code enforcement.

The District continues to address the number one priority of maintaining service levels and has adjusted the budget during this budget process. West Side Fire District continues to see an increase in our Assessed Valuation (AV) throughout the District.

Budget Overview

West Side Fire District's biggest fiscal challenges are the Oregon Tax System, Public Employees Retirement System (PERS), and increasing costs in health care. SB 1049, signed into law in 2019, made several adjustments to PERS to slow the increase in employer contribution rates. Last biennium ('21-'23) West Side Fire District had a PERS increase of only 0.21% for Tier 1/ Tier 2 employees and an increase of 1.99% for OPSRP Police/Fire (totaling 10.48% and 8.31% respectively). This biennium ('23-'25) PERS rates increased to 18.55% for Tier 1/Tier 2 employees and 15.87% for OPSRP Police/Fire payroll; an increase of 8.07% and 7.56% respectively.

West Side Fire District continues to be part of the Special Districts Insurance Services health insurance plan which remains competitive in the health care market. Our health insurance premiums are increasing by 2% in medical and a 0% increase for dental insurance this fiscal year.

Additional line items were included in the last two fiscal years to better track expenditures which allows the District to plan more efficiently in future years. The proposed 2023/24 budget reflects a positive assessed valuation for the District. Our organizational unit budget has two funds: A General Fund and a Capital Reserve Fund. The General Fund is composed of five categories within the Operations Cost Center; they are, Personnel Services, Materials & Services, Capital Outlay, Debt Service, and Contingency. The Capital Reserve Fund is listed within the Budget Detail section later in the document.

This budget proposal reflects an 11% increase in our Materials & Services category. The increase reflects increasing costs in multiple line items, as noted in the Material & Services section later in the budget document. The District is planning to go out to the voters for our Local Option Tax Levy during this next fiscal year. Increases in Materials & Services line items are representative of those additional costs. There are no proposed capital expenditures in this budget. The District received a non-federal grant of \$35,000 after the Proposed budget for FY 2022/23 was approved by the budget committee. The final budget was adopted with the additional \$35,000 in revenue and expenditures. This difference will be recorded in FY 2022/23 Actual Budget Expenditures.

See below for Budget Revenues and Budget Expenditures.

Budget Revenues			
	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2023/24 Proposed
Property Taxes (Current & Prior)	\$834,335	\$803,830	\$842,938
Federal Grants	-	-	-
Contractual Services	\$4,800	\$4,800	\$4,800
Intergovernmental Agreements	\$21,000	\$5,800	\$3,617
Beginning Fund Balance	\$502,459	\$660,756	*\$932,283
Capital Reserve Fund	-	-	\$344,118
Transfers In	\$398,533	-	-
Other (non-federal grants, interest, sale of property, donations)	\$34,369	\$49,540	\$4,000
Total	\$1,795,496	\$1,524,726	\$2,131,756

**Includes the BFB of \$803,165, plus the Capital Reserve line item \$94,118 previously budgeted to balance the budget plus a non-federal grant of \$35,000 received in May of 2023 for FY 2023/24.*

Budget Expenditures			
	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2023/24 Proposed
Personnel Services	\$460,079	\$623,636	\$690,155
Materials & Services	\$226,545	\$262,100	\$297,610
Capital Outlay	\$11,291	\$42,000	-
Debt Service	-	-	-
Contingency	-	\$502,872	\$455,755
Federal Grants	-	-	-
Capital Reserve Fund	-	\$94,118	\$344,118
Transfers out	\$398,533	-	\$344,118
Total	\$1,096,448	\$1,524,726	\$2,131,756

There are several successes and challenges in this proposed budget.

Successes

- i. The Hood River County Assessor's Office is projecting an increase in the Assessed Valuation growth of 3%. The District may see a positive change in property taxes as many of these account's Real Market Values are above the AV line.
- ii. We implemented a Fee Schedule to increase revenue by billing for our services for motor vehicle collisions and rescue events from tourists and citizens that do not reside within our District.
- iii. During FY 2021/22 we added one (1) paid Firefighter/EMT

Challenges

- i. Increasing PERS costs and minimal AV growth.
- ii. Capital building and apparatus replacement.
- iii. Loss of significant revenue due to annexations by the City of Hood River and a potential West Side Urban Renewal zone.
- iv. Levy taxes offsetting costs to operate the District. Including the Levy taxes, our district is well below industry tax averages for our size and complexity.

Collaboration and Transparency

It is the District's intent to provide a transparent budgeting process with input from Citizens, Board of Directors, Budget Committee, and all members of West Side Fire District. Financial policies will be developed in collaboration with the District Board and Chief Administrative Officer. West Side Fire District's leadership team will persist in looking for creative and more efficient ways to deliver fire and emergency services to our community. Our successes include communication, collaboration, and transparency.

Budget Summary

Total resources for the District have exceeded the budgeted amount by 4.9% as of March 31, 2023. This is attributed to higher than predicted "previous taxes" being paid and better than expected carryover from the previous year because of conservative budgeting through long-range projections.

West Side Fire District's Assessed Value for 2023/24 is \$715,646,272. The budget proposes our permanent tax rate levy of \$0.7810 per \$1,000 of Assessed Valuation and our local option levy of \$0.5000 per \$1,000 of Assessed Valuation. The District is projecting Assessed growth of 3% and anticipates a 94.0% collection rate. District staff continues to search for the best and most cost-effective ways to serve the Citizens of the West Side Fire District. The proposed budget allows us to continue to deliver emergency fire, medical, and rescue services to our residents in a fiscally conservative and prudent manner. I present the 2023/24 budget to you.

Sincerely,

Doug Kelly
Budget Officer/Chief Administrative Officer

Budget Overview

Budget Process

The budget process for the District begins with the appointment of the budget officer which, for the 2023/24 fiscal year, is the Chief Administrative Officer.

The proposed budget is created and includes historical and empirical data from previous budgets, external economic conditions, and other external factors that could impact the District’s fiscal environment.

Once the proposed budget has been reviewed and balanced by the internal budget team, it then goes before the Budget Committee. This committee is made up of the five District Board members and five appointed community Budget Committee members. The Budget Committee reviews the document, makes any necessary changes, and then approves the budget to go before the Board at a public budget hearing. After adoption, the budget document is then submitted to the appropriate county assessor.

Budget Objectives

- Develop a fiscally responsible budget that enables West Side Fire District to provide Fire, Emergency Medical Services, and Fire & Life Safety services to the businesses, citizens of West Side Fire District, visitors, and our protection areas
- To collaboratively create the budget
- Enhance current services / staffing levels
- Ensure a transparent process



Budget Calendar

Below is the District's Budget Calendar for the 2023/24 fiscal year.

Date	Action
Feb/March/April 2023	Budget Development
March 2023	Meet with County Assessor
April 19, 2023	Publish First Notice of First Budget Committee Meeting <i>(5-30 days before, at least 5 days apart) Publish Wednesday, April 19</i>
April 26, 2023	Publish Second Notice of First Budget Committee Meeting <i>(5-30 days before, at least 5 days apart) Publish Wednesday, April 26</i>
May 12, 2023	Deliver Proposed Budget to Committee
May 18, 2023	Budget Committee Meeting 11:00am Receive Budget Message, Presentation of Budget Document, Budget Committee Deliberations, Public Comment, Approve Tax Rates, Levies and Budget Appropriations
May 18, 2023	District Board Meeting 12:00pm
May 31, 2023	Publish Financial Summaries, LB-1, and Notice of budget hearing <i>(Publish once, 5-30 days before the hearing, Wednesday, May 31)</i>
June 15, 2023	Public Hearing and Board Meeting 12:00pm Adopt Budget, Appropriate Funds, Levy Property Taxes
July 15, 2023	File Form LB-50 with County Assessor(s) Distribute copies of the Notice of Property Tax form LB-50 and resolutions adopting the budget by July 15 to the Hood River County Tax Assessor; copy of the adopted budget document by July 15 to the Hood River County Treasurer
September 30, 2023	Budget to filed with County Recorder(s) Distribute copy of the adopted budget document and Notice of Property Tax Levy to the Hood River County Clerk

Oregon law allows for the District to make changes to the adopted budget through two options depending on the amount to be appropriated. If the change is 10% or less than the annual budget, the supplemental budget may be adopted at a regular meeting and is adopted by a resolution. If the change is more than 10%, a public hearing is required, and the appropriation is adopted by a resolution.

District Funds

A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

With this budget, the District budgets to two funds, the General Fund and the Capital Reserve Fund. The budget is managed on a day-to-day basis by the Chief Administrative Officer. The budget format consists of a Capital Reserve Fund and a General Fund which houses all operating revenues and expenditures. Within the General Fund, there is one cost center, entitled Operations. The District had five funds in the FY 2020/21 budget. Three funds (Seismic Grant 1, Seismic Grant 2, and Levy) were closed by an independent certified public accountant to streamline the budget and audit. Actual dollars spent in past budgets were mixed in a combination of funds. Having only two funds will more accurately track all expenditures.

Budget & Accounting Basis

The District uses a modified cash basis for both its basis of budgeting and accounting. This basis recognizes assets, liabilities, net position/fund equity, revenues, and expenditures/expenses when they result from cash transactions with a provision for depreciation in the government-wide statements.

General Fund

Operations Cost Center - funds daily operations including staffing, training, maintenance, utilities and all logistical expenses incurred to operate a fire department; funds the business management side of the organization; training of administrative staff; funding business machines; purchasing office supplies; purchasing contractual legal or administrative assistance as needed; ensuring revenue is generated and collected via grants and account receivables; funds code compliance and enforcement activities which include working closely with contractors and County departments to ensure safe and code-compliant projects; prevention and public education activities.

Capital Reserve Fund

The Capital Reserve Fund is shown as its own fund moving forward to better track savings/expenditures. The fund is broken down into three components: Apparatus, Equipment, and a Building Component so that we may be transparent in our savings goals.

Revenues

District resources include property taxes, contractual resources, and intergovernmental agreement revenues. Property taxes are the District's main source of income. Voters approved an Operational Local Option Tax Levy in November 2019, which augments the District's permanent tax rate. The District is reliant on a tax levy to operate day to day. The Levy is set to expire on June 30, 2025.

The FY 2023/24 budget is projecting a 3% increase in total Assessed Valuation (AV) from the previous fiscal year, with a 94.0% collection rate. These projections are based on discussions with the Hood River County Assessor and Tax Collector in March. The projected property taxes to be received in 2023/24 are \$842,938; this includes prior year taxes as well. The District is taking a conservative approach when budgeting property taxes, as seen in the estimated taxes to be received in FY 2023/24 with a 94.0% collection rate.

The beginning fund balance is the second largest resource within the FY 2023/24 budget (explained below). The beginning fund balance consists of all unspent dollars from the prior fiscal year which includes prior contingencies and reserves. The Capital Reserve Fund is accounted for within the beginning fund balance. Before FY 2021/22, budgets did not record the fund balance in the budget; however, it was reflected in the audit. Data from this category will continue to be shown in future budgets to compare activity.

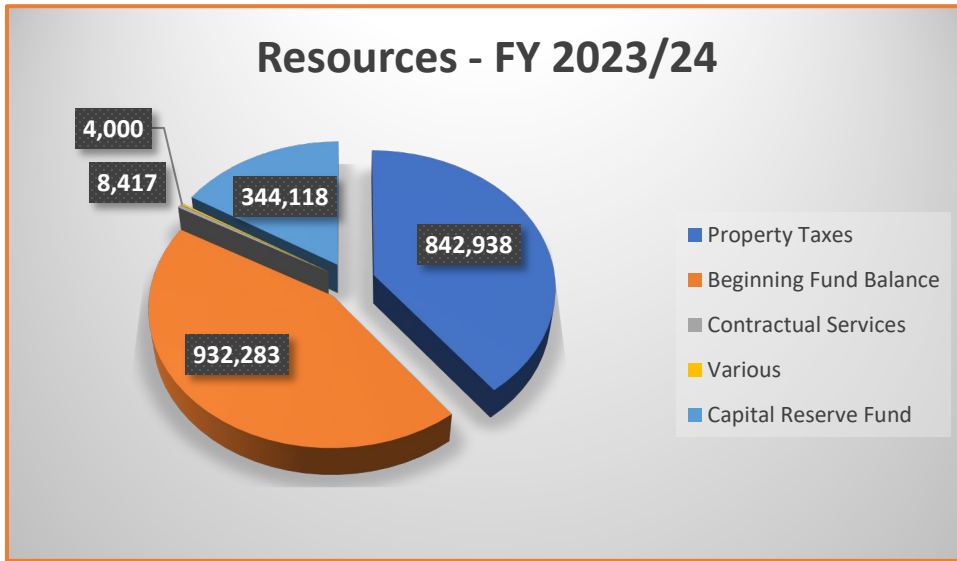
For FY 2023/24, the budgeted beginning fund balance (BFB) is \$932,283. This includes the Capital Reserve Fund to balance the budget (\$94,118), plus a grant received (\$35,000) for next fiscal year staffing. The beginning fund balance, without showing the Capital Reserve Fund or Grant funding, is \$803,165, a 13% increase from the audited ending fund balance of June 2022 amount (\$698,577). This increase is attributed to anticipated revenues exceeding anticipated expenses and not utilizing the reserve funds in FY 2022/23. When projecting where the District will end this next fiscal year, a conservative approach is taken in predicting what will be received and what will be expended. As seen in the past, actual revenues may outpace what was anticipated causing the variances between years and beginning fund balances. Also, accounting for an increase in additional expenditures will decrease the beginning fund balance during this fiscal year.

There are no federal grant dollars budgeted in the FY 2023/24 budget. In FY 2022/23 we received a Non-Federal Grant for \$35,000 from the Oregon State Fire Marshal's Office to hire additional firefighters for the summer months. We received the same Oregon State Fire Marshal's Office grant for FY 2023/24 for an additional \$35,000 for this next budget cycle. The grant funds are accounted for in the proposed budget within the BFB.

We also received a 50% matching grant from Special Districts Association for \$4,432 to increase security at Station 1 with video cameras and lighting. The District rents office space to Ice Fountain Water District and receives \$4,800 annually. A staff vehicle (\$25,000) was sold to another Fire District; they paid \$12,500 in FY 2021/22 and the remaining \$12,500 in FY 2022/23.

The intergovernmental agreement (IGA) annexation line item (\$3,617) is revenue paid by the City of Hood River. This revenue is paid to the District for five years on each property the City annexes into the City Limits. The city annexed several more properties in 2022/23 and wrote a check during this current FY for the 5-year property taxes on them. Which is why our Actual IGA dollars received will show higher than what was budgeted for in the FY 2022/23. After five years of tax payments the property taxes belong to the City of Hood River and not the District. The District is losing significant revenue on lost taxes due to annexations.

A breakdown of the total Resources for 2023/24; \$2,131,756 is included below.

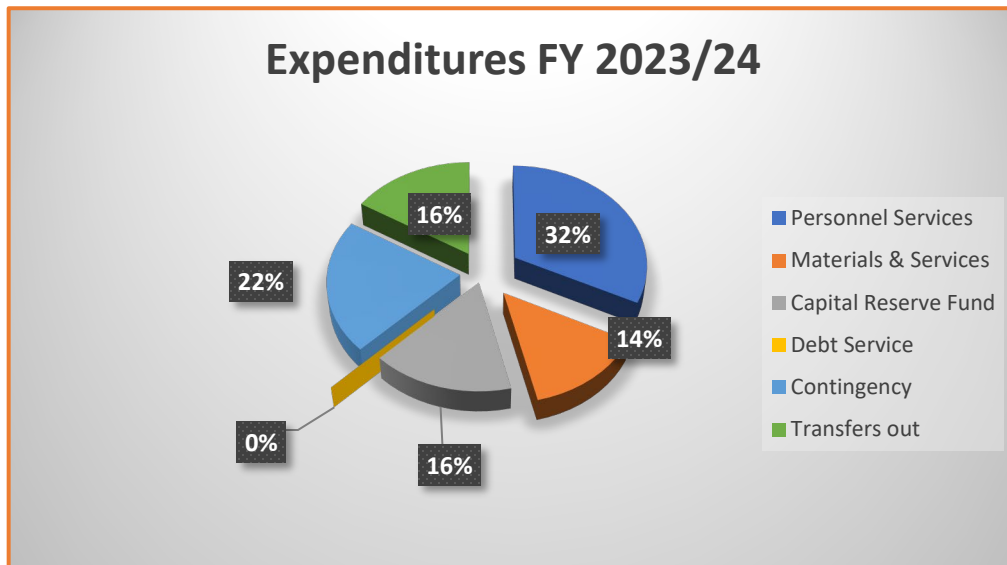


Expenditures

The Capital Reserve fund is now accounted for within its own fund. District expenditures are broken into five categories within the Operations cost center. These categories include:

- Personnel Services
- Materials & Services
- Capital Outlay
- Debt Service
- Contingency

Total expenditures for the *proposed* FY 2023/24 budget are \$2,131,756 and are divided among the categories as follows:



Personnel Services

At \$690,155 personnel services are 38% of the *General Fund* and includes 4.05 FTEs. An additional firefighter/EMT was hired in the FY 2021/22 and allows the District more coverage for 911 responses. The District relies heavily on volunteers to staff apparatus and respond to emergency and non-emergency calls, especially in the evenings and through the night. This new position added helps provide emergency and non-emergency response seven days a week during business hours. As growth continues, we will evaluate providing 24/7 paid emergency and non-emergency response. The OSFM Office grant expenditures (\$35,000) are also accounted for within Personnel Services. The current FY 2023/24 personnel table is below.

Position	FY 2021/22	FY 2022/23	FY 2023/24
Chief Administrative Officer/Fire Marshal	1	1	1
Firefighter/EMT	3	3	3
Bookkeeper	0.05	0.05	0.05
Total	4.05	4.05	4.05

Notable expenditures within the Personnel Service category include contributions to Public Employee Retirement System (PERS), medical insurance costs and FICA costs.

PERS contributions are calculated two ways. The first calculation is a flat 6% of salary paid by the District for each employee. The second calculation is provided by PERS and is based on the employee's retirement status (Tier 1/Tier 2 or OPSRP) which are noted below. These rates are adjusted every two years. The total PERS contribution budgeted for FY 2023/24 is \$87,483 which is over \$35,000 greater than last year.

Medical insurance is budgeted at \$102,400. Medical insurance rates are increasing by 2% and Dental did not increase this year. Currently, the District pays 100% of employee's health/dental premiums. Our rate increase is equivalent to over an \$11,000 increase.

A review of salary for all FTEs was completed. The Chief Administrative Officer/Fire Marshal is budgeted for an increase this fiscal year for performance and retention purposes and is on contract. The firefighter/EMT positions are budgeted for a 6% salary increase this fiscal year to bring us in line with neighboring Districts with a cost-of-living adjustment. Further incentives are in place when staff obtain more advanced EMT licenses: 2% for Advanced EMT license, 4% for EMT-Intermediate license, and a 10% incentive for a current Paramedic license. The overtime and shift stipend line item will remain at \$20,000.

Bookkeeping is increased by 6% to \$11,944. Last year was \$11,268 (recorded incorrectly in last year's budget). The bookkeeper handles all accounting and associated PERS accounts and bookkeeping duties. The bookkeeper works 10 hours per month.

Volunteer Fire Fighter's remains at \$12,000. This stipend supports their activities throughout the year and can be utilized for compensating volunteers, per Federal/State laws, either responding to 911 calls or providing shift coverage for 911 responses.

Volunteer Fire Chief and Assistant Chief was decreased to \$3,000. This stipend is to offset time and expenses for their duties required by their position. The decrease was in response to not filling the unoccupied Assistant Chief position.

Special Event Wages for FY 2022/23 included a grant from the Oregon State Fire Marshal's Office for \$35,000 to upgrade firefighter staffing during the summer months. We hired two temporary full-time firefighters and had up to 10 part-time firefighters last summer. We spent \$31,500 in wages out of the grant and received \$3,500 for administrative fees. We received this grant again for \$35,000 and will attempt to hire staff for the summer months in FY 2023/24.

Length of Service Program remains at \$20,000. This is a point-based retirement program for volunteer firefighters administered by Oregon Fire District Directors Association.

Materials & Services

Materials and Services is the second largest expenditure category at 17% of the *General Fund* (excluding the Capital Reserve Fund). Notable materials and service items are discussed in further detail within the Operations Cost Center narrative below under the Financial Overview.

Capital Outlay

The final payment for the Murphey Land Trust was made in FY 2021/22 for \$11,291. The FY 2022/23 budget included one expense for Capital Outlay. In FY 2022/23 a side-by-side vehicle and trailer were budgeted to assist with rescue incidents off roadways. We decided to wait on this purchase until a greater need arises. No Capital items are included in this proposed budget. The District did receive notice of a grant awarded by the OSFM Office to receive a Type III Engine; tentatively scheduled to be delivered in the Second Quarter of 2024. This is a significant savings for the District as it will be valued at approximately \$500,00. The District will be responsible for the addition of some items to place the apparatus in service. No single item should be considered Capital Outlay.

Debt Service

Rural Fire Protection Districts formed under ORS Chapter 478 are limited to the total amount of indebtedness they may incur, which includes both general obligation bonds and other financing liabilities. At no time may the aggregate amount of debt liabilities exceed one and one-fourth percent (0.0125) of the District's real market value, which for 2022 was \$1,772,199,267.

The District's legal debt limit for FY 2023/24 is approximately \$22,152,491. As of the end of FY 2022/23, West Side Fire District's total outstanding debt is ZERO DOLLARS, reflecting the very positive position of the Fire District's management of funds.

The budget does not include any debt service in this budget cycle.

Contingency: Operating Component

Contingencies are monies set aside for operations and unforeseen expenditures during the months of little to no tax revenue. Excluding Transfers, the FY 2023/24 budget has a total contingency of \$445,755 which is 25% of the *General Fund*. Contingencies are discussed in further detail within the Operating Cost Center narrative.

Capital Reserve Fund

The Capital Reserve Fund will be at \$344,118 and is 16% of *total expenditures*. Capital Reserves are discussed in further detail later in this document.

Transfers

For FY 2023/24, the District is separating out the Capital Reserve Fund from the General Fund to more clearly show the two funds. There is a transfer out in the amount of \$344,118 from the General Fund. An equal transfer in is recorded within the Capital Reserve Fund of \$344,118 was reflected to balance the budget.

Financial Overview

Operations Cost Center

The Operations Cost Center is managed by the Chief Administrative Officer. It contains the necessary line-item detail to support all aspects of fire and EMS service delivery. All station and equipment maintenance, daily station operations and emergency service requirements are funded through the Operations Cost Center. This cost center includes Personnel Services, Materials & Services, Capital Outlay, Debt Service, Contingency.

There are 4.05 employees funded in this cost center including their salary, benefits, uniforms, and safety supplies. See above for more detailed information regarding Personnel Services within the Operations Cost Center of the General Fund.

Materials & Services

Materials and services for this cost center are anticipated to increase by 11%. This is largely due to a planned increase in preparing for the Operational Local Tax Levy in this next budget cycle. Items to note are:

- Contractual Services - Increased by \$4,960. Dues increase yearly for Hood River Fire Chief's assessment fee.
- Audit & Legal - Increased by \$5,000. Increased legal fees.
- Insurance (PC&L) - Increased by \$1,650. Property and Casualty insurance increased.
- Vehicle Maintenance & Repairs - Increased by \$2,000. Covers all repair/additions to apparatus.
- Communications/Radio - Remains at \$17,000. Purchase a mobile radio for the new Tender and additional pagers as needed.
- Building Maintenance & Grounds - \$5,000. No change.
- External Equipment Maintenance - \$4,000. No change.
- Fuel - \$17,000. No change.

- Subscriptions & Memberships - \$5,000. No change.
- Tuition, Meeting, Travel - \$6,000. No change.
- EMS Licenses - Zero dollars budgeted. EMS license renewals are biennial.
- Utilities -\$30,000. No change.
- Election, Budget, & Board - Increased by \$15,000. Covers Board Mileage and renewal levy expenses.
- Advertising/Publications - Increased by \$3,500 to cover levy renewal.
- Office Supplies/Postage/Printing - Increase by \$3,000.
- Medical Training, Equipment, Supplies - \$14,000. No change.
- Fire Training, Equipment, Supplies - \$4,000. No change.
- Station Supplies - Decreased by \$1,000.
- Small Tools & Equipment - \$15,000. No change.
- IT Software/Hardware - Increased by \$1,000.
- Personal Protective Equipment (PPE) - \$15,000. No Change. Turnouts continually increase in cost. Each set costs approximately \$3,300.
- Fire Prevention - \$1,000. No change.
- Uniforms - \$5,000. Purchase of new Class B shirts for all staff plus T-shirts and sweatshirts.
- Miscellaneous - \$1,000. No change.
- Chief's Fund - Increased by \$1,000. Purchases and awards as needed.

Capital Outlay

Capital Outlay expenditures are defined by the District as items which cost \$5,000 or more and have an estimated useful life of more than five years. Capital Outlay includes EMS, fire and administrative equipment, and vehicle purchases.

To ensure the firefighters have the necessary equipment the District must continually prepare fiscally to upgrade when necessary. The District is planning a process to develop a long term financial and strategic plan. This will in turn help develop the upcoming apparatus replacement schedule in future budgets.

The District purchased the land under the Grange Hall next to the Barrett Fire Station in 2013. The District has been making annual payments on the land in the amount of approximately \$11,295. The last payment on this purchase was FY 2021/22 budget in the amount of \$11,291. No Capital purchases are allocated in this budget.

Contingency

The contingency line item has one Operating component; during fiscal year 2022/23 the balance was \$502,872. This budget directs some of the contingency funds and beginning fund balance to the Capital reserve fund with a remaining balance of \$455,755. Due to fiscal management this line item funds the District during the months of little to no tax revenue (July, August, September, October, and first two weeks of November).

Capital Reserve Fund

In FY 2022/23 the amount in the fund was \$94,118 and was represented within the General Fund. We are re-establishing this fund because it has been greater than 10 years since allocations have been made; the Board will look towards a resolution that helps define

funding to purchase equipment, apparatus, and save for future fire station replacement. The fund shows a zero-beginning fund balance due to this new way to budget within the overall budget. Moving forward it will be easier to track transfers in/out of the Capital Reserve Fund. The Capital Reserve Fund is \$344,118.

As mentioned above, Capital Reserve Fund was mixed from Contingency and the beginning fund balance. During the past few budget cycles, no additional dollars have been reserved in this line item. We have scheduled to purchase a fire engine in six years for roughly \$600,000. We will continue to reserve funds for a purchase in future years.

Summary

Conservatively, the District requires approximately \$80,000/month to operate at the current level. Reserves need bolstering to replace aging apparatus in future years and fund the District through the five months of little to no tax revenue. Planning and funding these items creates a strong foundation for the District to be prepared for expected and unexpected expenses. For perspective, a new fire engine costs approximately \$600,000 to purchase. The Capital Reserve Fund and contingency needs to be planned and allocated in future budgets to ensure the District has the facilities, apparatus, and personnel to accomplish its mission.

Additionally, the District requires approximately \$360,000 to operate during the months of little to no tax revenue (July, August, September, October and first half of November). The Operating component is what we rely on to operate during these months. If our Operating component dips below approximately \$360,000, the District would need to apply for financing to cover the costs to operate.

Planning for these expenses is imperative to successfully fulfill the District's mission to protect the Citizens of the West Side Fire District. By continuing to be fiscally responsible, one of the District's goals is to have a contingency balance that will cover expenses during the months of little tax revenue and not have to obtain a loan to cover expenses. The District will also continue to work towards an apparatus replacement schedule and allocate yearly funds which will allow funds to be reserved for future purchases.

***The Adopted 2023/24 budget had an increase in Personnel Services due to a late increase in the Workers Compensation line item of \$10,791 before budget adoption but after budget approval (which explains why the tables and LB-1 are different from the Adopted Budget). This resulted in an increase in the BFB of the same amount to balance the budget.

Budget Detail

General Fund

Fire Operations

		FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 23/24	FY 23/24
		Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources		Actual	Actual	Budget	Budget	Budget	Budget
10-0000-3100	Property Tax/Current	449,687	483,041	476,261	500,893	500,893	500,893
10-0000-3110	Property Tax/Prior	21,257	29,775	5,000	5,000	5,000	5,000
10-0000-3610	Interest Revenue	3,027	10	40	3,000	3,000	3,000
10-0000-3150	Local Option Operating Tax Levy	302,759	321,519	322,569	337,045	337,045	337,045
10-0000-3820	Rescue Billing/Special Events	-	-	-	-	-	-
10-0000-3830	Fire Suppression Reimbursement	-	-	-	-	-	-
10-0000-3810	Contractual Services - Rent	4,800	4,800	4,800	4,800	4,800	4,800
10-0000-3900	Misc General Fund	17,203	21,859	2,000	1,000	1,000	1,000
10-0000-3310	Federal Grants	-	-	-	-	-	-
10-0000-3320	Non-Federal Grants	-	-	35,000	-	-	-
	Seismic Grant Income 1	114,672	-	-	-	-	-
	Seismic Grant Income 2	268,009	-	-	-	-	-
10-0000-3921	Sale of Property/Equipment	18,389	12,500	12,500	-	-	-
10-0000-3335	IGA Annex Revenue	19,848	21,000	5,800	3,617	3,617	3,617
10-0000-3920	Transfer in from Levy Fund	-	398,533	-	-	-	-
10-0000-3000	Beginning Fund Balance	-	502,459	660,756	932,283	932,283	943,074
Resources Total		1,219,651	1,795,496	1,524,726	1,787,638	1,787,638	1,798,429

		FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 23/24	FY 23/24
		Actual	Actual	Adopted	Proposed	Approved	Adopted
Personnel Services		Actual	Actual	Budget	Budget	Budget	Budget
10-3500-5110	Personnel Services	234,956	287,660	343,700	358,113	358,113	358,113
10-3500-5112	Overtime/Comp Time/On call/FLSA	-	9,532	20,000	20,000	20,000	20,000
10-3500-5113	Volunteer Fire Fighter's	12,000	12,000	12,000	12,000	12,000	12,000
10-3500-5114	Volunteer Fire Chiefs	4,500	4,500	4,500	3,000	3,000	3,000
10-3500-5115	Conflagration Wages	926	1,080	-	-	-	-
10-3500-5116	Special Event Wages	-	-	35,000	35,000	35,000	35,000
10-3500-5121	Employer FICA	84,183	22,472	27,497	29,259	29,259	29,259
10-3500-5122	Workers Comp	-	9,487	9,500	14,000	14,000	24,791
10-3500-5123	Medical Insurance	39,145	52,947	91,344	102,400	102,400	102,400
10-3500-5124	Employer PERS	15	36,746	52,167	87,483	87,483	87,483
10-3500-5125	Life, STD, LTD	-	-	3,407	4,200	4,200	4,200
10-3500-5126	Accidental D&D	-	4,355	4,521	4,700	4,700	4,700
10-3500-5127	Length of Service Program	9,785	19,300	20,000	20,000	20,000	20,000
Personnel Services Total		385,510	460,079	623,636	690,155	690,155	700,946

		FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 23/24	FY 23/24
		Actual	Actual	Adopted	Proposed	Approved	Adopted
Materials & Services				Budget	Budget	Budget	Budget
10-3500-5211	Contractual Services	8,469	12,676	15,000	19,960	19,960	19,960
10-3500-5212	Audit & Legal	16,257	15,768	20,000	25,000	25,000	25,000
10-3500-5220	Insurance (PC&L)	16,565	18,855	22,500	24,150	24,150	24,150
10-3500-5230	Vehicle Maintenance & Repairs	39,012	22,807	28,000	30,000	30,000	30,000
10-3500-5231	Communications/Radio	8,430	24,288	17,000	17,000	17,000	17,000
10-5300-5232	Building Maintenance & Grounds	2,280	7,286	5,000	5,000	5,000	5,000
10-3500-5233	External Equipment Maintenance	(1,092)	812	4,000	4,000	4,000	4,000
10-3500-5235	Fuel	-	10,481	17,000	17,000	17,000	17,000
10-3500-5310	Subscriptions & Memberships	-	4,288	5,000	5,000	5,000	5,000
10-3500-5315	Tuition, Meeting, Travel	3,933	2,389	6,000	6,000	6,000	6,000
10-3500-5316	EMS Licenses	-	320	600	0	0	0
10-3500-5410	Utilities	20,383	22,934	30,000	30,000	30,000	30,000
10-3500-5510	Election, Budget & Board	1,442	2,095	10,000	25,000	25,000	25,000
10-3500-5511	Advertising/Publications	-	822	1,500	5,000	5,000	5,000
10-3500-5610	Office Supplies/Postage/Printing	9,328	7,252	8,000	11,000	11,000	11,000
10-3500-5620	Medical Training, Equipment, Supplies	12,154	11,089	14,000	14,000	14,000	14,000
10-3500-5630	Fire Training, Equipment, Supplies	5,192	1,113	4,000	4,000	4,000	4,000
10-3500-5640	Station Supplies	10,068	4,835	10,000	9,000	9,000	9,000
10-3500-5650	Small Tools & Equipment	11,908	18,112	15,000	15,000	15,000	15,000
10-3500-5680	IT Software/Hardware	-	3,587	6,500	7,500	7,500	7,500
10-3500-5690	Personal Protective Equipment	-	26,080	15,000	15,000	15,000	15,000
10-3500-5700	Fire Prevention	-	488	1,000	1,000	1,000	1,000
10-3500-5800	Uniforms	-	7,691	5,000	5,000	5,000	5,000
10-3500-5910	Miscellaneous	5,392	477	1,000	1,000	1,000	1,000
10-3500-5900	Chief's Fund	5,003	-	1,000	2,000	2,000	2,000
Materials & Services Total		174,724	226,545	262,100	297,610	297,610	297,610

		FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 23/24	FY 23/24
		Actual	Actual	Adopted	Proposed	Approved	Adopted
Capital Outlay				Budget	Budget	Budget	Budget
30-3500-7100	Land Purchase	11,291	11,291	-	-	-	-
30-3500-7500	Vehicle Replacement	49,947	-	-	-	-	-
30-3500-7200	Building Improvements	11,272	-	-	-	-	-
	Annex Contingency	1,140	-	-	-	-	-
30-3500-7551	SCBA Replacement	41,137	-	-	-	-	-
30-3500-7552	Turnout Replacement	-	-	-	-	-	-
30-3500-7300	Training Fund	750	-	-	-	-	-
30-3500-7400	Apparatus Replacement/Purchase	-	-	42,000	-	-	-
30-3500-7550	Fire/EMS Equipment	-	-	-	-	-	-
Capital Outlay Total		115,537	11,291	42,000	0	0	0

		FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 23/24	FY 23/24
		Actual	Actual	Adopted	Proposed	Approved	Adopted
Debt Service				Budget	Budget	Budget	Budget
	Principal	-	-	-	-	-	-
	Interest	-	-	-	-	-	-
	Equipment Lease - Prin	-	-	-	-	-	-
	Equipment Lease - Int	-	-	-	-	-	-
Debt Service Total		-	-	0	0	0	0

		FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 23/24	FY 23/24
		Actual	Actual	Adopted	Proposed	Approved	Adopted
Contingency and Transfers				Budget	Budget	Budget	Budget
10-9000-8800	Operating Contingency	-	-	502,872	455,755	455,755	455,755
	Transfers out	-	-	0	344,118	344,118	344,118
	<i>Capital Reserve (Historical purposes)</i>	-	-	94,118	-	-	-
Total Contingency and Transfers		-	-	596,990	799,873	799,873	799,873

		FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 23/24	FY 23/24
		Actual	Actual	Adopted	Proposed	Approved	Adopted
Seismic Grants				Budget	Budget	Budget	Budget
	Grant Station 1	153,355	-	-	-	-	-
	Grant Station 2	232,467	-	-	-	-	-

		FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 23/24	FY 23/24
		Actual	Actual	Adopted	Proposed	Approved	Adopted
LEVY				Budget	Budget	Budget	Budget
Expenses							
	Building Improvements	-	-	-	-	-	-
	Apparatus Replacement	-	-	-	-	-	-
	Apparatus retrofit	10,392	-	-	-	-	-
	Facilities Upgrade/rep	82,120	-	-	-	-	-
	Fire Fighter Support	26,428	-	-	-	-	-
	Training equip/ground	7,652	-	-	-	-	-
	Personnel Services	34,349	-	-	-	-	-
30-9000-8910	Transfer out to General Fund	-	398,533	-	-	-	-
Total LEVY		160,941	398,533	-	-	-	-

Total Expenditures - General Fund		1,222,534	1,096,448	1,524,726	1,787,638	1,787,638	1,798,429
Ending Fund Balance - General Fund				0	0	0	0

		FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 23/24	FY 23/24
		Actual	Actual	Adopted	Proposed	Approved	Adopted
Capital Reserve Fund				Budget	Budget	Budget	Budget
Resources							
30-0000-3900	Transfers in	-	-	-	344,118	344,118	344,118
30-0000-3000	Beginning fund balance	-	-	-	0	0	0
Resources total		-	-	-	344,118	344,118	344,118
Capital Reserve and transfers							
30-9000-8800	Apparatus Component	-	-	-	344,118	344,118	344,118
30-9000-8810	Equipment Component	-	-	-	-	-	-
30-9000-8820	Building Component	-	-	-	-	-	-
Total Capital Reserve and transfers		-	-	-	344,118	344,118	344,118
Total Expenditures - Capital Reserve Fund		-	-	-	344,118	344,118	344,118
Ending Fund Balance - Capital Reserve Fund		-	-	-	0	0	0

Total Resources		1,219,651	1,795,496	1,524,726	2,131,756	2,131,756	2,142,547
Total Expenditures		1,222,534	1,096,448	1,524,726	2,131,756	2,131,756	2,142,547
Net Fund Total		(2,883)	699,048	-	-	-	-

Glossary

Adopted budget - The financial plan adopted by the governing body which forms a basis for appropriations.

Ad valorem tax - A property tax computed as a percentage of the value of taxable property. See “Assessed value.”

Appropriation - Based on an adopted budget, an authorization for spending specific amounts of money for specific purposes during specific periods of time. Presented in a resolution or ordinance adopted by the governing body.

Assessed value - The portion of value of real or personal property that is taxable. It is the lesser of the property’s real market value or the constitutional value limit (maximum assessed value—MAV). The value limit may increase 3 percent annually unless qualifying improvements or changes are made to the property. These improvements or changes allow the value limit to increase by more than 3 percent.

Balanced Budget - A budget in which revenues equal expenditures for all funds presented.

Biennial budget period - A 24-month period beginning July 1 and ending June 30 of the second succeeding year.

Board of Directors - Elected body of officials.

Budget - Written report showing the local government’s comprehensive financial plan for one fiscal year. Must include a balanced statement of actual revenues and expenditures during each of the last two years, estimated revenues and expenditures for the current and upcoming year.

Budget committee - Fiscal planning board of a local government, consisting of the governing body plus an equal number of legal voters from the district.

Budget message - An explanation of the budget and local government’s financial priorities. Prepared by or under the direction of the executive officer or presiding officer of the governing body.

Budget officer - Person appointed by the governing body to assemble budget material and information, prepare the proposed budget, and oversee the budget process.

Capital outlay - Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings.

County elections officer - County clerk or registrar of elections. 150-504-400 (Rev. 02-14) 14 District. See “Local government.”

Debt - An obligation or liability resulting from the borrowing of money or from the purchase of good and services.

Debt Limit - The maximum amount of gross or net dept that is legally permitted.

Emergency Medical Services (EMS) - A service that provides emergency medical treatment for the unexpected, sudden occurrence of a serious and urgent nature that demands immediate attention.

Expenditures - Decreases in net financial resources if accounts are kept on an accrual or modified accrual basis; total amount paid if accounts are kept on a cash basis.

Fiscal year - A 12-month period beginning July 1 and ending June 30.

Fund - A division in a budget segregating independent fiscal and accounting requirements. An entity within a government's financial plan designated to carry on specific activities or to reach certain objectives.

Governing body - County court, board of commissioners, city council, school board, board of trustees, board of directors, or other governing board of a local government.

Line-item budget - The traditional form of budgeting, where proposed expenditures are based on individual objects of expense within a department or division.

Local government - Any city, county, port, school district, public, or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission.

Municipality - See "Local government."

Operations - Department responsible for emergency medical treatment and fire suppression.

Ordinance - Written directive or act of a governing body. Has the full force and effect of law within the local government's boundaries, provided it does not conflict with a state statute or constitutional provision. See also "Resolution."

Organizational unit - Any administrative subdivision of a local government, especially one charged with carrying on one or more specific functions (such as a department, office, or division).

Payroll expenses - Health and accident insurance premiums, Social Security and retirement contributions, and civil service assessments, for example.

Permanent rate limit - A district's permanent ad valorem property tax rate for operating purposes. This rate levied against the assessed value of property raises taxes for general operations. Permanent tax rate limits were either computed by the Department of Revenue for districts existing prior to 1997-1998 or are voter-approved for districts formed in 1997-1998 and later.

Program - A group of related activities to accomplish a major service or function for which the local government is responsible.

Property taxes - Amounts imposed on taxable property by a local government within its operating rate limit, levied under local option authority, or levied to repay bonded debt.

Proposed budget - Financial and operating plan prepared by the budget officer, submitted to the public and budget committee for review.

Real market value - Value at which a property would be sold by an informed seller to an informed buyer on the appraisal date. Value set on real and personal property as a basis for testing the (Measure 5) constitutional limits.

Reserve fund - Established to accumulate money from one fiscal year to another for a specific purpose.

Resolution - A formal expression of will or intent voted by an official body. Statutes or charter will specify actions that must be made by ordinance and actions that may be by resolution. (For cities, revenue raising measures such as taxes, special assessments, and service charges always require ordinances.) See “Ordinance.”

Resources - Estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

Revenues - Monies received or anticipated by a local government from either tax or nontax sources.

Supplemental budget - Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. Cannot be used to increase a tax levy.

Tax levy - Taxes imposed by a local government unit through a rate or amount.

Transfers - Amounts distributed from one fund to finance activities in another fund. Shown as a requirement in the originating fund and a revenue in the receiving fund.

Unappropriated ending fund balance - Amount set aside in the budget to be used as a cash carryover to the next year’s budget, to provide the local government with a needed cash flow until other money is received. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year it is budgeted unless there is a significant calamity or natural disaster.

Attachment #1

FORM OR-LB-1

NOTICE OF BUDGET HEARING

A public meeting of the West Side Rural Fire Protection District will be held on June 15, 2022 at 12:00 pm at the West Side Rural Fire Protection District Station #1, at 4250 Barrett Drive, Hood River, Hood River County, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the West Side Rural Fire Protection District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 1185 Tucker Rd, Hood River, Oregon, between the hours of 8 a.m. and 4 p.m or online at www.westsidfire.com. 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: Doug Kelly Telephone: 541-386-1550 Email: doug.kelly@westsidefire.com

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2021 - 2022	Adopted Budget This Year 2022 - 2023	Approved Budget Next Year 2023 - 2024
Beginning Fund Balance/Net Working Capital	502,459	660,756	932,283
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	25,800	10,600	8,417
Federal, State & all Other Grants, Gifts, Allocations & Donations	0	35,000	0
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	398,533	0	344,118
All Other Resources Except Current Year Property Taxes	34,369	14,540	4,000
Current Year Property Taxes Estimated to be Received	834,335	803,830	842,938
Total Resources	1,795,496	1,524,726	2,131,756

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	460,079	623,636	690,155
Materials and Services	226,545	262,100	297,610
Capital Outlay	11,291	42,000	0
Debt Service	0	0	0
Interfund Transfers	398,533	0	344,118
Contingencies	0	502,872	455,755
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	0	94,118	344,118
Total Requirements	1,096,448	1,524,726	2,131,756

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
Operations	1,002,330	1,430,608	1,787,638
FTE	4	4	4
Capital Reserve (Historical perspective)	94,118	-	-
FTE	0	0	0
Not Allocated to Organizational Unit or Program	-	94,118	344,118
FTE	0	0	0
Total Requirements	1,096,448	1,524,726	2,131,756
Total FTE	4	4	4

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

Property taxes are expected to increase by 3.0% in AV with a 94.0% collection rate. Expenditures for personnel services are increased due cost of living increases and increases in health insurance. The Beginning Fund Balance is accounted for again in the FY 2023/24 budget. By Resolution, the District will re-establish the Capital Reserve Fund this next fiscal year resulting in the interfund transfer. Like last fiscal year, this fiscal year the Capital Reserve Fund is recorded as "Reserved for future expenditures" and therefore is not allocated.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2021 - 2022	Rate or Amount Imposed This Year 2022 - 2023	Rate or Amount Approved Next Year 2023 - 2024
Permanent Rate Levy (rate limit \$0.7810 per \$1,000)	\$0.7810	\$0.7810	\$0.7810
Local Option Levy (rate limit \$0.5000 per \$1,000)	\$0.5000	\$0.5000	\$0.5000
Levy For General Obligation Bonds	\$0	\$0	\$0

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$0	\$0
Total	\$0	\$0

150-504-064 (Rev. 11-19-21)

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

**FORM OR-LB-50
2023-2024**

To assessor of Hood River County

Check here if this is an amended form.

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

The West Side R.F.P.D. has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Hood River County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>1185 Tucker Rd</u> Mailing Address of District	<u>Hood River</u> City	<u>Oregon</u> State	<u>97031</u> ZIP code	<u>June 27, 2023</u> Date
<u>Doug Kelly</u> Contact Person	<u>Chief Administrative Officer</u> Title	<u>541-386-1550</u> Daytime Telephone	<u>doug.kelly@westsidefire.com</u> 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		
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit)	1	0.781		
2. Local option operating tax	2	0.500		
3. Local option capital project tax	3	0		Excluded from Measure 5 Limits Dollar Amount of Bond Levy
4. City of Portland Levy for pension and disability obligations	4	0		
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.		0	
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.		0	

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	0.781
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
Mixed	November 2019	2020/2021	2024/2025	0.500

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.