



Lake Grove Fire District #57



Adopted Budget 2021-2022

P.O. Box 2163
17665 SW Pilkington Rd., Suite B
Lake Oswego, OR 97035

Lake Grove Fire District #57
PO Box 2163
Lake Oswego, OR 97035

Lgfd57.com



Directors
Bretley Hanson
Jon Harrell
Allen Patterson
Sherry Patterson
Grant Howell

June 16, 2021

Proposed Budget for fiscal year 2021-2022

Budget Officer's Message:

The Board of Directors of Lake Grove Fire District #57 holds the responsibility to provide fire and emergency service to unincorporated areas around the City of Lake Oswego in a cost-effective and financially sustainable way. Lake Grove Fire District contracts for those services with the City of Lake Oswego. The contract for fire and emergency service is based on a rate charged on assessed value. The rate for fiscal year 2021-2022 is \$ 1.92 per \$ 1,000 of assessed value.

The contract for fire and emergency service is based on a rate charged on assessed value; when assessed value increases, that adjustment is also made to the amount passed through to the City of Lake Oswego. This budget assumes a 3% increase in property tax assessed value over fiscal year 2020-2021.

The Fire District levies taxes through a permanent tax rate, established under Measure 50, of \$ 1.9092 per \$ 1,000 of assessed value and a local option levy of \$ 0.15 per \$ 1,000 of assessed value. The registered voters of the District must approve the local option levy every five years. Fiscal year 2021-2022 will be the third year of the fifth five-year local option levy and is due to expire June 30, 2024.

The proposed budget includes the cost of the contract with the City of Lake Oswego, as well as operations of the District. The District operates under a fiscal year beginning July 1 and ending June 30.

This proposed budget is presented to the Budget Committee for review and approval.

A handwritten signature in black ink that reads "Michelle Cushing".

Michelle Cushing
Budget Officer

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Board of Directors for the Lake Grove Fire District #57 will be held on June 16 2021 at 5:30pm at 17665 SW Pilkington Road Suite B, Lake Oswego, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 as approved by the Lake Grove Fire District #57 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained by contacting the District office. This budget is for an annual budget period from July 1, 2021 through June 30, 2022. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Michelle Cushing

Phone: 503-908-1039

Email: lgfd.57@gmail.com

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2019-2020	Adopted Budget This Year 2020-2021	Approved Budget Next Year 2021-2022
Beginning Fund Balance/Net Working Capital	763,320	765,000	785,000
Fees, Licenses, Permits, Fines, Assessments & Other			
Federal, State and all Other Grants, Gifts, Allocations and			
Revenue from Bonds and Other Debt		10,000	15,000
Interfund Transfers / Internal Service Reimbursements			
All Other Resources Except Current Year Property Taxes	21,463	20,000	8,000
Current Year Property Taxes Estimated to be Received	988,796	1,047,000	1,080,000
Total Resources	1,773,579	1,842,000	1,888,000

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	6,306	15,000	15,000
Materials and Services	981,177	1,048,000	1,082,000
Capital Outlay			
Debt Service			
Interfund Transfers			
Contingencies			25,000
Special Payments			
Unappropriated Ending Balance/Reserved for Future Expendit	786,096	779,000	766,000
Total Requirements	1,773,579	1,842,000	1,888,000

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT			
Name of Organizational Unit or Program			
FTE for that unit or program			
FTE	None		
Not Allocated to Organizational Unit or Program			
FTE			
Total Requirements			
Total FTE			

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *
None

PROPERTY TAX LEVIES			
	Rate Imposed 2019-2020	Rate Imposed This Year 2020-2021	Rate Approved Next Year 2021-2022
Permanent Rate Levy per \$1,000 of assessed value	1.9092/\$1,000	1.9092/\$1,000	1.9092/\$1,000
Local Option Levy	.15/\$1,000	.15/\$1,000	.15/\$1,000
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1,	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	None	
Other Bonds		
Other Borrowings		
Total		

**FORM
LB-3**

**FUNDS REQUIRING A
PROPERTY TAX TO BE LEVIED**

Publish ONLY completed portion of this page.

Name of Fund GENERAL FUND	Actual Data Prior Yr 2019-2020	Adopted Budget Current Yr 2020-2021	Approved Budget Next Year 2021-2022
1. Total Personal Services.....	6,306	15,000	15,000
2. Total Materials and Services.....	981,177	1,048,000	1,082,000
3. Total Capital Outlay.....		0	0
4. Total Debt Service.....		0	0
5. Total Transfers.....		0	0
6. Total Contingencies.....		779,000	791,000
7. Total Special Payments.....	0	0	0
8. Total Unappropriated/Reserved for Future Expenditure	786,096	0	0
9. Total Requirements (add lines 1 - 8).....	1,773,579	1,842,000	1,888,000
10. Total Resources Except Property Taxes.....	784,783	795,000	808,000
11. Property Taxes Estimated to Be Received.....	988,796	1,047,000	1,080,000
12. Total Resources (add lines 10 and 11).....	1,773,579	1,842,000	1,888,000
13. Property Taxes Estimated to be Received (line 11)...		1,047,000	1,080,000
14. Estimated Property Taxes Not to be Received.....			
A. Loss Due to Constitutional Limit.....		0	0
B. Discounts, Other Uncollected Amounts.....		21,000	23,000
15. Total Tax Levied ...(add lines 13 and 14 A & B)....		1,068,000	1,103,000
		Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit \$1.9092)....		1.9092	1.9092
17. Local Option Taxes.....		0.1500	0.1500
18. Levy for Bonded Debt or Obligations.....			

FORM
LB-20

RESOURCES
Lake Grove Fire District #57 General Fund
(Fund)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2021-2022			
	Actual		Adopted Budget This Year Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-19	First Preceding Year 2019-20						
1	600,166	763,320	765,000	1 Available cash on hand* (cash basis) or	785,000	785,000	785,000	1
2				2 Net working capital (accrual basis)				2
3	-	-	10,000	3 Previously levied taxes estimated to be received	15,000	15,000	15,000	3
4	23,139	21,463	20,000	4 Interest	8,000	8,000	8,000	4
5				5				5
6				6				6
7				7				7
8				8				8
9				9				9
10				10				10
11				11				11
12				12				12
13				13				13
14				14				14
15				15				15
16				16				16
17	623,305	784,783	795,000	17 Total resources, except taxes to be levied	808,000	808,000	808,000	17
18			1,047,000	18 Taxes estimated to be received	1,080,000	1,080,000	1,080,000	18
19	1,106,448	988,796		19 Taxes collected in year levied				19
20	1,729,753	1,773,579	1,842,000	20 TOTAL RESOURCES	1,888,000	1,888,000	1,888,000	20

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

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
Lake Grove Fire District #57 General Fund

Historical Data			Budget For Next Year 2021-2022			
Actual	First Preceding Year 2019-20	Adopted Budget This Year 2020-21	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
REQUIREMENTS DESCRIPTION						
PERSONNEL SERVICES NOT ALLOCATED						
	5,740	5,321	12,000	12,000	12,000	1
	1,453	981	3,000	3,000	3,000	2
	7,193	6,303	15,000	15,000	15,000	4
MATERIALS AND SERVICES NOT ALLOCATED						
	0	0	10,000	10,000	10,000	6
	2,024	2,261	2,500	2,500	2,500	7
	4,950	5,237	5,500	6,000	6,000	8
	2,110	1,655	2,500	2,500	2,500	9
	412		6,000	6,000	6,000	10
	0	0	100	100	100	11
	847	0	900	900	900	12
	580	639	750	750	750	13
	525	567	750	750	750	14
	218	560	4,000	4,000	4,000	15
	6,707	4,669	18,000	18,000	18,000	16
	17,145	17,885	20,600	20,600	20,600	17
	923,722	947,727	1,009,900	1,009,900	1,009,900	18
	959,240	981,201	1,082,000	1,082,000	1,082,000	20
CAPITAL OUTLAY NOT ALLOCATED						
	0	0	0	0	0	23
DEBT SERVICE						
	0	0	0	0	0	26
SPECIAL PAYMENTS						
	0	0	0	0	0	29
INTERFUND TRANSFERS						
	0	0	0	0	0	31
	966,433	987,503	1,063,000	1,097,000	1,097,000	34
						35
	763,320	786,076				36
						37
						38
1,729,753	1,773,579	1,842,000	1,888,000	1,888,000	1,888,000	39

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 2021-22

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 Lake Grove Fire District # 57 has the responsibility and authority to place the following property tax, fee, charge or assessment

District Name

on the tax roll of Clackamas County. The property tax, fee, charge or assessment is categorized as stated by this form.

County Name

<u>P O Box 2163</u>	<u>Lake Oswego</u>	<u>Oregon</u>	<u>97035</u>	<u>June 16, 2021</u>
Mailing Address of District	City	State	ZIP code	Date
<u>Bretley Hanson</u>	<u>Board President</u>	<u>503-908-1039</u>	<u>lgfd.57@gmail.com</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	
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit)	1	1.9092	
2. Local option operating tax	2	0.15	
3. Local option capital project tax	3		Excluded from Measure 5 Limits Dollar Amount of Bond Levy
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.		
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.	0	

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	1.9092
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
Operating	May 15, 2018	2019-2020	2023-2024	\$.15/\$1,000

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

Description	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 authority for putting these assessments on the roll is ORS _____ (Must be completed if you have an entry in Part IV)

Lake Grove Fire District #57
 FY2021-2022 Budget

	Fifth Local Option Tax (2020-2024)		Fifth Local Option Tax (2025-2029)			
	2021-2022 Projected	2022-2023 Projected	2023-2024 Projected	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
GENERAL FUND						
Revenues						
Beginning Working Balance	785,000	791,000	798,649	804,698	809,008	811,431
Current Year Tax Revenue	1,080,000	1,115,607	1,149,075	1,183,547	1,219,054	1,255,625
Prior Year Tax Revenue	15,000	15,450	15,914	16,391	16,883	17,389
Interest, Miscellaneous	8,000	8,240	8,487	8,742	9,004	9,274
Total Revenues	1,888,000	1,930,297	1,972,125	2,013,378	2,053,948	2,093,719
Expenditures						
Contract for Fire Service	1,009,900	1,040,193	1,071,399	1,103,541	1,136,647	1,170,746
Operating Expenses	87,100	91,455	96,028	100,829	105,871	111,164
Total Expenditures	1,097,000	1,131,648	1,167,427	1,204,370	1,242,518	1,281,910

Reserves for Future Expenditure 791,000 798,649 804,698 809,008 811,431 811,809

Assessed Values	Actual Assessed value	percentage increase	Permanent Rate	Fifth Local Option Levy Rate
2010-2011	369,588,252.00	3.51%	\$ 1.9092 per \$ 1,000 of Assessed Value	
2011-2012	382,542,860.00	3.41%	.15 per \$ 1,000 of AV	
2012-2013	395,600,906.00	2.17%		through June 30, 2024
2013-2014	404,193,223.00	3.18%		
2014-2015	417,047,825.00	4.13%	5% increase in operating expenses.	
2015-2016	434,262,490.00	2.47%	City of Lake Oswego projected contract rate will	
2016-2017	444,998,304.00	3.76%	remain \$ 1.92 per \$ 1,000 of AV	
2017-2018	461,738,241.00	4.19%		
2018-2019	481,105,031.00	2.60%		
2019-2020	493,608,072.00	3.46%		
2020-2021	510,667,453.00	3.00%		
2021-2022	525,987,476.59	3.00%		
2022-2023	541,767,100.89	3.00%		
2023-2024	558,020,113.91	3.00%		
2024-2025	574,760,717.33	3.00%		
2025-2026	592,003,538.85	3.00%		
2026-2027	609,763,645.02	3.00%		

3-525

Notice of Measure Election District

SEL 803
rev 01/18 ORS 250.035,
250.041, 255.145, 255.345

Notice			
Date of Notice February 21, 2018	Name of District Lake Grove Fire District #57	Name of County or Counties Clackamas	Date of Election May 15, 2018

Final Ballot Title The following is the final ballot title of the measure to be submitted to the district's voters. The ballot title notice has been published and the ballot title challenge process has been completed.

Caption 10 words which reasonably identifies the subject of the measure.

Five-Year Local Option Levy for Fire Services

Question 20 words which plainly phrases the chief purpose of the measure.

Shall Lake Grove Fire District levy five-year local option levy of \$.15 per \$1,000 of assessed value beginning FY2019-20?

This measure renews current local option taxes.

Summary 175 words which concisely and impartially summarizes the measure and its major effect.

This measure would authorize the Lake Grove Rural Fire Protection District No. 57 ("District") to renew its local option tax levy for fire services at a rate of \$.15 per \$ 1,000 dollars of assessed value on real property located within the District, beginning in FY 2019-20. The District's previous five-year levy for fire services, in the amount of \$.40 per \$ 1,000 of assessed value, expires June 30, 2019.

The Districts contracts with the City of Lake Oswego for the provision of all fire services for District residents. This levy, if approved, will be used to reimburse the City for those services. A small portion of the levy would be retained by the District to pay for District administration such as auditing, legal services and election expenses.

Total amount of local option tax to be raised is \$ 390,109.

The estimated tax cost for this measure is an ESTIMATE ONLY based on the best information available from the county assessor at the time of estimate and may reflect the impact of early payment discounts, compression and the collection rate.

Explanatory Statement 500 words that impartially explains the measure and its effect.

If the county is producing a voters' pamphlet an explanatory statement must be drafted and attached to this form for:
→ any measure referred by the district elections authority; or
→ any initiative or referendum, if required by local ordinance.

Explanatory Statement Attached? Yes No

Authorized District Official Not required to be notarized.

Name Allen Patterson	Title Board President
Mailing Address P O Box 2163, Lake Oswego, OR 97035	Contact Phone 503-908-1039

By signing this document:
→ I hereby state that I am authorized by the district elections authority to submit this Notice of Measure Election; and
→ I certify that notice of receipt of ballot title has been published and the ballot title challenge process for this measure completed.

Allen C. Patterson Board President

2-21-18

Signature

Date Signed

Canvass Results
 Official Election Results
 Run Time 2:52 PM
 Run Date 05/30/2018

Clackamas County, Oregon
 May 15, 2018 Primary Election
 5/15/2018
 Page 337 of 338

Official Results
 Registered Voters
 30872 of 281200 = 28.76 %
 Precincts Reporting
 120 of 130 = 100.00 %

3-525: Lake Grove Fire District - Five-Year Local Option Levy for Fire Services - NonPartisan

Precinct	Yes	No	Cast Votes	Undervotes	Overvotes	Miscellaneous Write-ins	Vote by Mail Ballots Cast	Total Ballots Cast	Registered Voters	Turnout Percentage
280	222	41	263	24	0	0	287	287	947	30.31 %
281	337	68	405	53	0	0	458	458	1388	33.00 %
282	119	24	143	15	0	0	158	158	563	28.06 %
283	47	19	66	13	0	0	79	79	230	34.35 %
Totals	725	152	877	105	0	0	982	982	3128	31.39 %

CERTIFIED COPY OF THE ORIGINAL
 SHERRY HALL, COUNTY CLERK
 BY: 



6605 SE Lake Road, Portland, OR 97222
PO Box 22109 Portland, OR 97269-2169
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Clackamas, SS I,
Charlotte Allsop, being the first duly sworn,
depose and say that I am the Accounting
Manager of the **Lake Oswego Review**, a
newspaper of general circulation, serving
Lake Oswego in the aforesaid county and
state, as defined by ORS 193.010 and
193.020, that

**Lake Grove Fire District #57
Notice of Budget Hearing on June 16,
2021 at 5:30 p.m.
Ad#: 202453**

A copy of which is hereto annexed, was
published in the entire issue of said
newspaper(s) for 1 week(s) in the
following issue(s):
06/02/2021

Charlotte Allsop

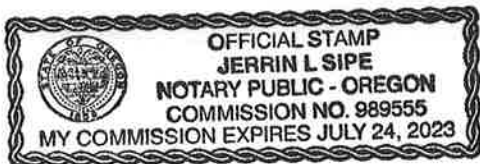
Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
06/02/2021.

Jerrin L. Sipe

NOTARY PUBLIC FOR OREGON

Acct #: 100033
Attn: Michelle Cushing
LAKE GROVE FIRE DISTRICT # 57
PO BOX 2163
LAKE OSWEGO, OR 97035



FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Board of Directors for the Lake Grove Fire District #57 will be held on June 18 2021 at 5:30pm at 17665 SW Pilkington Road Suite B, Lake Oswego, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 as approved by the Lake Grove Fire District #57 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained by contacting the District office. This budget is for an annual budget period from July 1, 2021 through June 30, 2022. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Michelle Cushing Phone: 503-908-1039 Email: lgfd.57@gmail.com

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount	Adopted Budget	Approved Budget
	2019-2020	This Year 2020-2021	Next Year 2021-2022
Beginning Fund Balance/Net Working Capital	763,320	765,000	785,000
Fees, Licenses, Permits, Fines, Assessments & Other			
Federal, State and all Other Grants, Gifts, Allocations and			
Revenue from Bonds and Other Debt		10,000	15,000
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Name of Organizational Unit or Program			
FTE for that unit or program			
FTE	None		
Not Allocated to Organizational Unit or Program			
FTE			
Total Requirements			
Total FTE			

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *
None

PROPERTY TAX LEVIES			
	Rate Imposed 2019-2020	Rate Imposed This Year 2020-2021	Rate Approved Next Year 2021-2022
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Local Option Levy	.15/\$1,000	.15/\$1,000	.15/\$1,000
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1,	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	None	
Other Bonds		
Other Borrowings		
Total		

RESOLUTION No. 2021-01

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Lake Grove Fire District No. 57 hereby adopts the budget for fiscal year 2021-2022 in the total of \$1,888,000 now on file at the district's office, located at **17665 Pilkington Road Suite B, Lake Oswego, Oregon.**

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, **2021**, and for the purposes shown below are hereby appropriated:

General Fund	
Personal Services.....	15,000
Materials & Services.....	1,082,000
Capital Outlay.....	0
Transfers.....	0
<hr/>	
Contingency.....	791,000
Total.....	1,888,000

Total APPROPRIATIONS, All Funds	1,888,000
Total Unappropriated and Reserve Amounts, All Funds	<u>0</u>
TOTAL ADOPTED BUDGET	1,888,000 *

IMPOSING THE TAX

BE IT RESOLVED that the Board of Directors of the Lake Grove Fire District No. 57 hereby imposes the taxes provided for in the adopted budget:

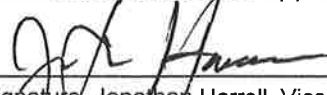
- (1) At the rate per \$1000 of assessed value of \$1.9092 for permanent rate tax; and
- (2) At the rate per \$1000 of assessed value of \$ 0.15 for local option tax.

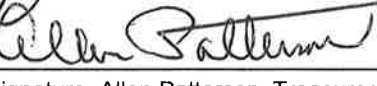
and that these taxes are hereby imposed and categorized for tax year 2021-2022* upon the assessed value of all taxable property within the district as follows:

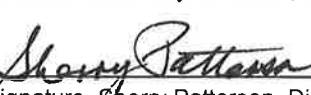
CATEGORIZING THE TAX

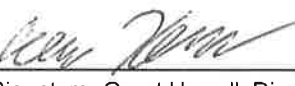
General Government Limitation	Excluded from Limitation
Permanent Rate Tax.....\$1.9092 /\$1000	
Local Option Tax.....\$ 0.15 /\$1000	
General Obligation Bond Debt Service.....\$ 0.00	

The above resolution statements were approved and declared adopted on this 16th day of June, 2021.

X 
Signature, Jonathan Harrell, Vice President

X 
Signature, Allen Patterson, Treasurer

X 
Signature, Sherry Patterson, Director

X 
Signature, Grant Howell, Director