

CLACKAMAS COUNTY

VECTOR

CONTROL DISTRICT

ADOPTED BUDGET

FISCAL YEAR

2024-2025

TABLE OF CONTENTS

SECTION	PAGE
GENERAL FUND PROPOSED BUDGET	3
LINE ITEM CHANGE TABLE (FY24 to FY25)	4
EXPLANATION OF LINE ITEMS	5
LB-20 RESOURCES	6
LB-30 EXPENDITURES	7
LB-11 RESERVE FUND (BUILDINGS & LAND)	8

GENERAL FUND
ADOPTED BUDGET
FY 2024-2025

	<u>FY 2022-</u> <u>2023</u> <u>Actuals</u>	<u>FY 2023-</u> <u>2024</u> <u>Adopted</u>	<u>FY2024-</u> <u>2025</u> <u>Adopted</u>	
<u>PERSONNEL SERVICES</u>				
1	Retirement (PERS & Deferred Comp)	\$87,628	\$93,334	\$119,842
2	Social Sec, Medicare and OR unemployment	\$33,199	\$47,624	\$52,410
3	State Compensation (SAIF)	\$3,819	\$12,883	\$14,875
4	Health Insurance	\$65,090	\$90,882	\$83,600
5	Tri Met Tax	\$3,117	\$4,299	\$4,721
6	Wages and Salaries	\$583,143	\$555,643	\$640,142
7	Total	\$775,996	\$804,665	\$915,590
<u>MATERIALS AND SERVICES</u>				
8	Material & Services	\$156,996	\$225,200	\$275,000
9	Contractual Services	\$339,317	\$400,000	\$440,000
10	Publishing, Dues, Travel	\$18,305	\$60,000	\$60,000
11	Elections	\$0	\$0	\$250,000
12	Applied Research	\$0	\$10,000	\$10,000
13	Professional Development	\$2,287	\$20,000	\$20,000
14	Total	\$516,905	\$715,200	\$1,055,000
<u>CAPITAL OUTLAY</u>				
15	Buildings & Land (transfer from general fund to reserve fund)	\$500,000	\$500,000	\$500,000
16	Office & Lab Equipment	\$55,272	\$215,000	\$215,000
17	Vehicles & Vehicle Equipment	\$41,790	\$95,000	\$130,000
18	New Facility Renovation	\$0	\$3,000,000	\$3,000,000
19	Total	\$597,062	\$3,810,000	\$3,845,000
20	Operating Contingency	\$0	\$100,000	\$100,000
21	TOTAL EXPENDITURES	\$1,197,110	\$5,429,865	\$5,915,590
22	UNAPPROPRIATED ENDING FUND BALANCE	\$2,967,010	\$2,770,869	\$2,862,527
23	GENERAL FUND REQUIREMENTS	\$4,164,120	\$8,200,734	\$8,778,117

SPECIFIC LINE ITEM CHANGE EXPLANATION

Line #	(Rounded to nearest thousand for table, except where calculated exactly)
1	PERS employer contribution is 18.52% on gross salaries plus 6% pickup plus Deferred Compensation
2	Combined SS/Medicare and Unemployment rate is 7.65% of gross salary total and increase by 10% for federal unemployment and Workers Benefit Fund tax
3	SAIF rate calculated using the three category method (FY24 control, office, other rates) and increased by 10%.
4	FY24 rate x 4 Employees
5	Tri Met rate for FY24 is projected to be 0.7737% of gross salary total.
6	Wages and Salaries (Derived from salary matrix assuming a 6% COLA for FY25 with longevity awards where appropriate) and seasonal employee wage increase
8	Increased cost of general supplies
9	Increased attorney fees due to new attorney (Retirement of previous attorney) and Increased public outreach costs
11	Potential cost for 2024 election (Local option levy)
17	Increased cost of vehicles (compact truck availability issues)

DETAILED EXPLANATION OF LINE ITEMS

PERSONNEL SERVICES

Retirement	Reflects the cost of participation in the Public Employees Retirement System. The District's PERS rate is 18.52%. Current policy: the District pays the 6% pick up for all FTE employees. The District also offers a deferred compensation plan with an up to 4% salary match.
Social Security & Unemployment	Current rate is 7.65% of gross salary.
SAIF (Worker's Comp. Insurance for OR)	State Workers Compensation Insurance (SAIF) is estimated per the following rates (per \$100): \$4.17 for control operators, \$1.38 for non-control personnel and \$0.13 for office workers.
Health Insurance	Provides the estimated cost for FTE employees to choose the Clackamas County Workers Insurance Benefits Package.
TRI-MET Tax	Tax paid to Tri-Met at 0.7737% of total gross salary.
Wages and Salaries	Employee and Board Member Compensation

MATERIALS AND SERVICES

Materials and Services	Insecticides, Vehicle & Equipment Maintenance, General Supplies, Office Supplies, Insurance, Protective Clothing, Utilities
Contractual Services	Audit and Filing, Legal and Licensing, Building & Grounds Maintenance, West Nile Virus Control, Public Education & Awareness, Rent, Bookkeeping and Payroll
Publishing Dues, Travel	Publishing and Literature, Association Dues, Travel & Conferences
Elections	The cost of putting the District's Local Option Levy for \$0.025 / \$1,000 assessed value on the General Election.
Applied Research	This fund is to support research projects that have a direct bearing on the effectiveness of the mission of CCVCD.
Professional Development	This fund is to support staff in their participation in professional development, to include tuition assistance.

CAPITAL OUTLAY

Office / Laboratory Equipment	Funds to replace and purchase new computers and a printer, needed office software, and upgrades in the lab.
Buildings & Land Transfer	Funds transferred to a reserve account to purchase land and renovate buildings for the District to relocate
Vehicle & Equipment	Purchase new spray equipment. Purchase new control or surveillance vehicles.
New Facility Renovation	Vector Control has purchased a new facility which will require renovations.
Buildings & Land Purchase	Purchase of new land for District relocation
Operating Contingency	This fund is for unforeseen emergency expenses. Unused funds in this account carry over as a reserve.
Unappropriated Fund	This fund is to provide working capital during summer and fall months before tax revenues are received. It will be carried over as a reserve.

**FORM
OR-LB-20**

**RESOURCES
GENERAL FUND**

Clackamas County Vector Control District

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2024-2025			NOTES
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
				Beginning Fund Balance:				
1	2,615,491	2,967,010	3,235,421	1. Available cash on hand (cash basis) or	3,559,743	3,559,743	3,559,743	1 Sum of WF checking as of 26 Feb 2024 (\$296,322)+ LGIP General fund #3013 as of 26 Feb 2024 (3,263,412)
2				2. Net working capital (accrual basis)				2
3	57,153	45,251	57,725	3. Previously levied taxes estimated to be received	49,776	49,776	49,776	3 10% increase over actual of FY24
4	13,981	190,511	14,121	4. Interest	190,511	190,511	190,511	4 Projected from interest earned in FY24
5		0	0	5. Building and land purchase (transfer from reserve)	0	0	0	5
6				6. OTHER RESOURCES				6
7	0	0	3,000,000	7. New Facility Renovation (Transfer)	3,000,000	3,000,000	3,000,000	7 Transfer for Renovation
8				8. LOCAL SOURCES				8
9	0	0	3,000	9. Contingencies	3,000	3,000	3,000	9 Projected from local sources in FY24
10			0	10. C. D. C. Grant	0	0	0	10 Grant not needed in FY25
11				11				11
12				12				12
13				13				13
14				14				14
15				15				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				24
25				25				25
26				26				26
27	2,686,625	3,202,772	6,310,267	27. Total resources, except taxes to be levied	6,803,030	6,803,030	6,803,030	27
28			1,890,467	28. Taxes estimated to be received	1,975,087	1,975,087	1,975,087	28 Derived from County Assessor Levy Certification letter
29	1,742,768	1,855,503		29. Taxes collected in year levied				29
30	4,429,393	5,058,275	8,200,734	30. TOTAL RESOURCES	8,778,117	8,778,117	8,778,117	30 Sum of lines 27 and 28

**FORM
LB-30**

**EXPENDITURE SUMMARY
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
GENERAL FUND**

Clackamas County Vector Control District

	Historical Data			EXPENDITURE DESCRIPTION	Budget For Next Year 2024-2025				
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2021-2022	First Preceding 2022-2023							
				PERSONAL SERVICES				NOTES	
1	77,755	87,628	93,334	1. RETIREMENT	119,842	119,842	119,842	1	PERS + Deferred Compensation
2	29,197	33,199	47,624	2. SOCIAL SECURITY & UNEMPLOYMENT	52,410	52,410	52,410	2	
3	2,922	3,819	12,883	3. STATE COMPENSATION (SAIF)	14,875	14,875	14,875	3	
4	55,882	65,090	90,882	4. HEALTH INSURANCE	83,600	83,600	83,600	4	
5	2,872	3,117	4,299	5. TRI-MET TAX	4,721	4,721	4,721	5	
6	371,945	583,143	555,643	6. WAGES AND SALARIES	640,142	640,142	640,142	6	Wages and Salaries
7	540,273	775,996	804,665	7. TOTAL PERSONAL SERVICES	915,590	915,590	915,590	7	
				MATERIALS AND SERVICES					
8	154,661	156,996	225,200	8. MATERIAL & SERVICES	275,000	275,000	275,000	8	
9	316,995	339,317	400,000	9. CONTRACTUAL SERVICES	440,000	440,000	440,000	9	
10	9,765	18,305	60,000	10. PUBLISHING, DUES, TRAVEL	60,000	60,000	60,000	10	
11	0	0	0	11. ELECTIONS	250,000	250,000	250,000	11	
12	0	0	10,000	12. APPLIED RESEARCH	10,000	10,000	10,000	12	
13	0	2,287	20,000	13. PROFESSIONAL DEVELOPMENT	20,000	20,000	20,000	13	
14	481,421	516,905	715,200	14. TOTAL MATERIALS AND SERVICES	1,055,000	1,055,000	1,055,000	14	
				CAPITAL OUTLAY					
15	500,000	500,000	500,000	15. BUILDINGS & LAND (transfer to reserve fund)	500,000	500,000	500,000	15	Transfers shown in Line 5 of LB-11
16	30,088	55,272	215,000	16. OFFICE & LAB EQUIPMENT	215,000	215,000	215,000	16	
17	84,560	41,790	95,000	17. VEHICLES & VEHICLE EQUIPMENT	130,000	130,000	130,000	17	
18	0	0	3,000,000	18. NEW FACILITY RENOVATION	3,000,000	3,000,000	3,000,000	18	
19	614,648	597,062	3,810,000	19. TOTAL CAPITAL OUTLAY	3,845,000	3,845,000	3,845,000	19	
20			100,000	20. Operating Contingency	100,000	100,000	100,000	20	
21	1,136,342	1,197,110	5,429,865	21. TOTAL EXPENDITURES	5,915,590	5,915,590	5,915,590	21	
22	3,293,051	2,967,010	2,770,869	22. Unappropriated Fund	2,862,527	2,862,527	2,862,527	22	
23	4,429,393	4,164,120	8,200,734	23. TOTAL	8,778,117	8,778,117	8,778,117	23	Line 30 from LB-20

**FORM
OR-LB-11**

This fund was authorized and established by resolution on
12 June 2007 for the following specified purpose:
Purchase Land and Construction of Buildings

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

BUILDINGS / LAND RESERVE #2

Year this reserve fund will be reviewed to be continued or abolished.
Date can't be more than 10 years after establishment.
Reviewed in: 2017 (Per ORS 294.346) Next Review Year: 2027
CLACKAMAS COUNTY VECTOR CONTROL DISTRICT

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for next year 2024-2025				
Actual		Adopted Budget This Year	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year	First Preceding Year								
2021-2022	2022-2023	2023-2024	RESOURCES						
Beginning Fund Balance:									
1	3,446,105	4,054,964	3,992,360	1. Cash on hand* (cash basis) or	4,669,033	4,669,033	4,669,033	1	From LGIP statement 26 Feb 2024
2				2. Working Capital (accrual basis)				2	
3				3. Previously levied taxes estimated to be received				3	
4	17,922	108,859	18,101	4. Interest	108,859	108,859	108,859	4	Interest earned (Audit)
5	500,000	500,000	500,000	5. Transferred in from General Fund (#3013)	500,000	500,000	500,000	5	Transfer from General Fund (line 22of LB-30)
7	0		0	7. Supplemental Budget	0	0	0	7	Supplemental Budget
8				8				8	
9	3,964,027	4,663,823	4,510,461	9. Total Resources, except taxes to be levied	5,277,892	5,277,892	5,277,892	9	Sum of lines 1-5.
10				10. Taxes estimated to be received				10	NA
11				11. Taxes collected in year levied				11	
12								12	
REQUIREMENTS									
13				13. TOTAL RESOURCES				13	
14			3,000,000	14. New Facility Renovation (Transfer to General Fund)	3,000,000	3,000,000	3,000,000	14	
15				15				15	
16			3,000,000	TOTAL EXPENSE	3,000,000	3,000,000	3,000,000	16	
17				17				17	
18				18				18	
19				19				19	
20				20				20	
21				21				21	
22				22				22	
23				23				23	
24				24				24	
25				25				25	
26				26				26	
27				27				27	
28				28				28	
29	3,964,027	4,663,823	1,510,461.00	29 Total	2,277,892.00	2,277,892.00	2,277,892.00	29	

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



CLACKAMAS COUNTY
VECTOR CONTROL DISTRICT


BUDGET ADOPTION RESOLUTION (#) *2024-024*

Be it resolved that the Board of Trustees for the Clackamas County Vector Control District hereby adopts the budget approved by the Budget Committee for the fiscal year 2024-2025 in the sum of \$8,778,117 for the General Fund (LGIP #3013) and \$2,277,892 for the Buildings/Land Reserve Fund (LGIP #3014), for a total of \$11,056,009 now on file in the district office.


RESOLUTION MAKING APPROPRIATIONS

Be it resolved that the amounts for the fiscal year beginning July 1, 2024, and for the purposes shown below are hereby appropriated as follows:

Personnel Services	\$915,590
Materials, Contractual Services, etc.	\$1,055,000
Capital Outlay	\$3,845,000
Operating Contingencies	\$100,000
<hr/> Total General Fund Expenditures	<hr/> \$5,915,590
 Unappropriated Ending Fund Balance	 \$2,862,527
<hr/> Total General and Unappropriated	<hr/> \$8,778,117
 Buildings / Land Reserve Fund	 \$2,277,892
<hr/> Grand Total	<hr/> \$11,056,009


Secretary of the CCVCD Board
June 11th, 2024

ATTEST:


Treasurer of the CCVCD Board
June 11th, 2024



CLACKAMAS COUNTY
VECTOR CONTROL DISTRICT

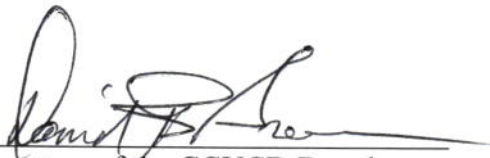
RESOLUTION IMPOSING AND CATEGORIZING TAXES (#) *2024-025*

Be it resolved that the Board of Trustees of the Clackamas County Vector Control District hereby imposes the taxes provided for in the adopted budget at the permanent tax rate of \$0.0065 per \$1,000 of assessed property value, and hereby imposes the taxes provided for in the adopted budget for year 5 of the 5 year local option rate of \$0.025 per \$1,000 of assessed property value. These taxes are hereby imposed and categorized in the general government category for the tax year 2024-2025 upon the assessed value of all taxable property within the district.

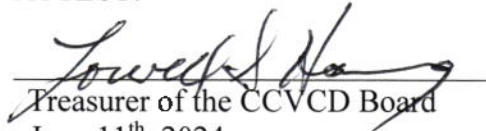
Permanent tax rate	\$0.0065 / \$1,000
5 year local option tax rate	\$0.025 / \$1,000

Be it finally resolved that the Chair of the Board file this resolution with the Clackamas County Clerk and the County Assessor on or before July 15, 2024.

Adopted by the Board of Trustees of the Clackamas County Vector Control District this 11th day of June, 2024.


Secretary of the CCVCD Board
June 11th, 2024

ATTEST:


Treasurer of the CCVCD Board
June 11th, 2024

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 2024-2025

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 Clackamas County Vector Control District 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

320 Warner Milne Rd.	Oregon City	OR	97045	06/11/2024
<small>Mailing Address of District</small>	<small>City</small>	<small>State</small>	<small>ZIP code</small>	<small>Date</small>
Joshua Jacobson	Executive Director	503-655-8394	jjacobson@co.clackamas.or	
<small>Contact Person</small>	<small>Title</small>	<small>Daytime Telephone</small>	<small>Contact Person E-Mail</small>	

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	0.0065	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
2. Local option operating tax	2	0.025	
3. Local option capital project tax	3	0	
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	\$0.0065
--------------------------------------------------------------------	---	-----------------

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	2020	2024	0.0250

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 ___ 452

File with your assessor no later than JULY 15, unless granted an extension in writing.

Worksheet for Allocating Bond Taxes

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

	Principle	Interest	Total
Bond Issue 1			0.00
Bond Issue 2			0.00
Bond Issue 3			0.00
		Total A	0.00

*Debt service requirements for bonds approved **on or after** October 6, 2001 (including advanced refunding issues):*

	Principle	Interest	Total
Bond Issue 1			0.00
Bond Issue 2			0.00
Bond Issue 3			0.00
		Total B	0.00
		Total Bond (A + B)	0.00

Total Bonds

Total A = 0 = Allocation % **X** Bond Levy = #DIV/0! (enter on line 5a on the front)

Total A + B = 0 = #DIV/0! % 0

Total B = 0 = Allocation % **X** Bond Levy = #DIV/0! (enter on line 5b on the front)

Total A + B = 0 = #DIV/0! % 0

Total Bond Levy = #DIV/0! (enter on line 5c on the front)

Example - Total Bond Levy = \$5,000

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

	Principle	Interest	Total
Bond A: Bond Issue 1	5,000.00	500.00	5,500.00
Bond Issue 2	3,000.00	250.00	3,250.00
Bond Issue 3	1,000.00	100.00	1,100.00
		Total A	9,850.00

Debt service requirements for bonds approved *on or after* October 6, 2001 (including advanced refunding)

		Principle	Interest	Total
Bond B:	Bond Issue 1	3,000.00	50.00	3,050.00
		Total B		3,050.00
		Total Bond (A + B)		12,900.00

Formula for determining the division of tax:

<u>Total A</u>	=	<u>\$ 9,850.00</u>	=	Allocation %	X	Bond Levy	=	<u>\$ 3,818.00</u> (enter on line 5a on the front)
<u>Total A + B</u>	=	<u>\$ 12,900.00</u>		0.7636 %		<u>\$ 5,000.00</u>		
 <u>Total B</u>	 =	 <u>\$ 3,050.00</u>	 =	 Allocation %	 X	 Bond Levy	 =	 <u>\$ 1,182.00</u> (enter on line 5b on the front)
<u>Total A + B</u>	=	<u>\$ 12,900.00</u>		0.2364 %		<u>\$ 5,000.00</u>		
Total Bond Levy							=	<u>\$ 5,000.00</u> (enter on line 5c on the front)