Burlington Water District Local Option Levy
2026-27 Tax Hearing Minutes

Thursday, October 15, 2026

5:30 p.m.
Virtual Hearing via GoToMeeting

Present:

TSCC:
Vice Chair Dr. Rita Moore,
Commissioner Tod Burton,
Commissioner Dr. Will Terry,
Commissioner Erik Kvarsten,
Executive Director Allegra Willhite,
Budget Analyst Brittanie Abayare
Absent: Chair Matt Donahue

Burlington Water District Board of Commissioners:
Tami Ege, Board Member
Dan Zimmerman, Board Member
Robin Walden, Future Board Member

Opening Remarks and Introductions

Vice Chair Dr. Rita Moore called the public hearing to order at 5:36 P.M. on October 15, 2026, for the Burlington Water District Local Option Levy Tax Measure. She welcomed attendees and explained that the Tax Supervising and Conservation Commission (TSCC) is a community oversight commission established by the Oregon Legislature. The commission oversees the budgets of all TSCC member taxing districts, conducts annual budget reviews, and holds public hearings on proposed property tax measures under the commission's jurisdiction to provide community members an opportunity to learn more about proposed measures.

Vice Chair Moore stated that TSCC commissioners ask questions that a typical community member might ask, that minutes of the public hearing will be prepared and retained as a permanent record, and that TSCC does not take any position on proposed tax measures nor advocate for a position, as the hearing is strictly to promote information sharing.

The TSCC commissioners and staff and District representatives introduced themselves.

Public Comment

No members of the public signed up for public comment.

Commissioner Questions and District Responses

Question 1: Asked by Commissioner Tod Burton: “In May the TSCC Commissioners met with you to discuss a fire protection services local option levy that ultimately was unsuccessful on the ballot.

Does this levy measure differ any from that measure?"

- **Tami Ege (Board Member)** answered by reading from written responses provided by Board Chair Ricardo: "No, it is basically the same." She clarified that Board Chair Ricardo had sent a written document containing answers to the questions.

Question 2: Asked by Commissioner Erik Kvarsten: "The five-year local option levy on the May ballot failed by a very narrow margin. What changes did you make in your approach to communication this time around?"

- **Tami Ege (Board Member)** answered that district representatives attended a community picnic, conducted neighborhood canvassing to speak directly with residents regarding the issues at hand, and sent out a new mailer with revised wording and a different letter to the customer base compared to the previous attempt.

Question 3: Asked by Commissioner Dr. Will Terry: "When we spoke with you in May, you shared that the property tax reserves being used to cover the gap between fire services expenses and property tax revenues were nearly depleted. What is the balance of that reserve this year?"

- **Dan Zimmerman (Bookkeeper)** answered that the district projects carrying forward a reserve balance of approximately $15,000 to the current year. He explained that the fire protection contract with the City of Portland for the current year is $225,000, while projected new tax revenue from the permanent tax rate is approximately $195,000. This creates a tax revenue shortfall of $30,000. Applying the carried-forward reserve balance of $15,000 leaves a remaining net deficit of approximately $15,000 for the current fiscal year that must be bridged.

  Commissioner Dr. Will Terry asked a follow-up question: clarifying whether the figures meant a $225,000 contract, $195,000 in projected tax revenue, a $15,000 reserve balance, and a resulting $15,000 net gap.

  - **Dan Zimmerman** confirmed that those numbers were correct.

  Commissioner Tod Burton asked a follow-up question: inquiring whether the revenue projection accounted for tax delinquencies or uncollectible amounts.

  - **Dan Zimmerman** answered that projections utilize TSCC's estimates, which factors in a 5% uncollectible rate, and that historical collections have tracked well with this estimate.

  Commissioner Dr. Will Terry asked an additional follow-up question: asking if $225,000 represents the total expense for fire and emergency services and whether the district has staff expenses to cover.

  - **Dan Zimmerman** answered that $225,000 is the total contract cost and that Burlington Water District has no paid staff. He explained that the district acts as a conduit collecting property taxes for the emergency services contract. Over the past five years, the emergency services contract cost has increased by double digits (~10% annually), while property tax revenue has grown by only 3% to 4% annually. While the district previously drew down surplus tax revenues accumulated over the past 15 to 20 years, those reserves are now depleted, and operations are flipping into the red.

  Commissioner Tod Burton asked an additional follow-up question: inquiring how Dan

Zimmerman is compensated for bookkeeping services.

- **Dan Zimmerman** answered that the district also operates as a water utility collecting water rate revenue, which pays for water business operations and is financially healthy. He confirmed he is compensated at a monthly contract rate funded out of water rate revenues.

Question 4: Asked by Vice Chair Dr. Rita Moore: "Do you anticipate that current property tax revenues will be sufficient to cover this year's fire service contract price? If there is a shortfall, how will the district cover the difference?" She also noted that based on the previous discussion, it sounded like property tax revenues would not be sufficient and that a shortfall exists. She asked for clarification on the dates—specifically, what the district's fiscal year is, what the contract year is, and whether those two dates coincide.

- **Dan Zimmerman (Bookkeeper)** answered that the contract operates on a calendar year basis, while the district operates on a fiscal year from July 1 to June 30.

Vice Chair Dr. Rita Moore asked: "So you are going to be $15,000 short this calendar year, right?"

- **Dan Zimmerman** explained: "We paid for 2026 in June of 2026. And so this payment that we have to pay next, $225,000, is due in June of 2027." He clarified that the district negotiates to make one lump-sum payment per year at the end of the fiscal year to allow maximum collection of property tax revenues during the fiscal year before the bill comes due.

Vice Chair Dr. Rita Moore asked: "Okay, so the contract for fire services, the $225,000 is due next June, correct?"

- **Dan Zimmerman** confirmed: "Correct."

Vice Chair Dr. Rita Moore asked: "Okay, and if this bond [levy] is passed, when will you start collecting revenue on it? When would it go into effect?"

- **Dan Zimmerman** noted that revenue collection might not begin in time and deferred to Executive Director Allegra Willhite.

- **Executive Director Allegra Willhite** answered that tax revenue from the levy would not be received until the fall of 2027, as the measure would not go into effect until the fiscal year starting July 1, 2027.

Vice Chair Dr. Rita Moore asked: "Okay, so do you have a way to bridge the deficit?"

- **Dan Zimmerman** answered that the district has cash reserves on hand to pay toward the deficit, but after exhausting the $15,000 reserve, a remaining gap exists. He explained that district discussions with the Special Districts Association of Oregon (SDAO) indicated no rules prohibiting using water rate revenue to pay for the fire and emergency services contract, making that a viable option in the short term given the relatively small size of the deficit.

Commissioner Tod Burton asked a follow-up question: Noting his background as a former

water district rate economist, explaining that water districts often collect fees for hydrants, using water rates for contracted fire protection is a distinct legal structure. He asked if the district had sought legal advice outside of SDAO.

- **Dan Zimmerman** answered that the district has not yet sought outside legal counsel. He added that if the levy fails again in November (setting the district back another year), district leadership has explored alternative ideas, such as adding a dedicated emergency services fee directly to customer water bills. He noted similar utility fees exist in jurisdictions like the City of Gresham.

Commissioner Dr. Will Terry noted that the City of Portland is now sending transportation utility fees on water/utility bills.

Commissioner Tod Burton asked Commissioner Erik Kvarsten to share background on Gresham's utility fee.

Commissioner Erik Kvarsten explained that Gresham established a police, fire, and parks fee on utility bills over 10 years ago, adjusted periodically by city council, and agreed that establishing a utility fee would be a avenue for Burlington Water District to explore.

Vice Chair Dr. Rita Moore asked a follow-up question: re-confirming the financial structure—that after exhausting $15,000 in reserves, a $15,000 deficit remains for the $225,000 payment due in June 2027, which will be bridged using water rate revenue.

- **Dan Zimmerman** “Yes. After exhausting the reserves $15,000 deficit. That's correct.”

Vice Chair Dr. Rita Moore asked: “Okay. And that deficit kicks in in June 2027 when you have to pay the lump sum 225 for the contract? Is that correct?”

- **Dan Zimmerman** confirmed the current fiscal year will have a $15,000 deficit that the district will have to make up with water rate revenue.

Vice Chair Dr. Rita Moore summarized: “Okay, so the bridge at this point sounds like it's going to be using the water rate revenue for that deficit, so you'll be able to make the $225,000 payment in June 2027, correct?”

- **Dan Zimmerman confirmed:** “That's correct.”

Question 5: Asked by Commissioner Tod Burton: “Have you had any additional discussions with the City of Portland about the fire protection services contract? If so, what was the outcome of those discussions?”

- **Tami Ege (Board Member)** answered that the district has reached out repeatedly to the City of Portland via letters and phone calls, but the city has not been responsive. Board Chair Ricardo has sent numerous written letters. She noted they previously communicated with Station 22 in St. Johns but attempts to schedule an appointment with the City Fire Chief or city leadership overseeing contracts have received no response.

Commissioner Tod Burton asked a follow-up question: clarifying whether the city actively declined to help or simply failed to reply.

- **Tami Ege** confirmed the city has simply not answered letters or phone calls.

Vice Chair Dr. Rita Moore asked if they were writing to Station 22 or central city leadership.

- **Tami Ege** confirmed they wrote directly to the City of Portland Fire Chief.

Commissioner Tod Burton suggested reaching out to the Deputy City Manager responsible for public safety under Portland's new city management structure.

Executive Director Allegra Willhite noted that the public safety deputy position might currently vacant but offered to contact the City of Portland Budget Office to identify the best administrative or contract specialist contact for the district.

- **Tami Ege** expressed appreciation for TSCC staff assistance.

Question 6: Asked by Commissioner Erik Kvarsten: "If this levy is again unsuccessful at the ballot, what is your "Plan B"?"

- **Dan Zimmerman (Bookkeeper)** answered that options include establishing an emergency services fee on water utility bills or exploring options to join or contract with surrounding fire protection districts.

- **Tami Ege (Board Member)** read Board Chair Ricardo's written response: "We're working with SDAO consultants on options such as charging clients an emergency services fee, contacting other agency service emergency services district in the surrounding area to see if we can join their districts and then we're also looking for other types of funding and SDAO is working with us on that. We're supposed to have another meeting with them in December after the levy."

Question 7: Asked by Vice Chair Dr. Rita Moore: "To continue successful operations of the district, including managing the proposed fire services levy, a quorum of the board will be required - we recall in May that the board was carrying several vacancies. What is the current status of board vacancies, and what will it look like in January? What strategies and options have you considered to address this issue?"

- **Tami Ege (Board Member)** answered that Robin Walden is joining the board and will be sworn in on October 21st as the newest board member. Additionally, Tami Ege canvassed the neighborhood and recruited three candidates to attend the October 21st board meeting to observe operations and evaluate joining. She noted that one board position remains open currently, and another opening will occur in February when Anne Squire steps down. Robin Walden's husband, Doug Walden, has agreed to fill that seat if no other candidate is identified, which will restore the district to a full five-member board.

Vice Chair Dr. Rita Moore, Commissioner Erik Kvarsten, and TSCC members congratulated Robin Walden and commended Tami Ege on her successful neighborhood outreach and candidate recruitment.

Question 8: Asked by Commissioner Dr. Will Terry: "We ask some version of this next question at every hearing, and we asked you it back in May. As we wrap up, we'd love to hear your answer again today - what do you most wish the public knew about the work that would be made possible by this levy?"

- **Tami Ege (Board Member)** read Board Chair Ricardo's written answer: "Continued fire and emergency services. It's a very necessary service for any community." She added that during neighborhood canvassing, she discovered many residents did not even know what the ballot measure was for. She emphasized that the measure failed by only 5 votes in May, and that with increased door-to-door canvassing, clearer messaging, and Robin Walden spreading the word at local marinas, they hope to increase voter awareness and turnout.

Following the completion of the eight prepared hearing questions, TSCC commissioners, district representatives, and staff engaged in additional discussion.

- **Vice Chair Dr. Rita Moore** suggested that district leadership connect with ongoing Portland City Council discussions regarding the Critical Energy Infrastructure (CEI) Hub, noting it is currently a high-visibility topic. She emphasized that because Burlington Water District is situated immediately adjacent and contiguous to the CEI Hub area that city officials and environmental agencies are most concerned about, aligning with organizations and representatives involved in that initiative could provide significant leverage and traction for the district when negotiating fire protection coverage and funding with the city.
- **Commissioner Dr. Will Terry** supported Dr. Moore's suggestion, pointing out that if city bureaucracy remains non-responsive to written letters, district board members should consider testifying directly before the Portland City Council. Commissioner Tod Burton reinforced this point, emphasizing that although Burlington is in rural, unincorporated Multnomah County outside Portland city limits, the district pays $225,000 annually as a direct contract customer of the Portland Fire Bureau. He argued that paying $225,000 per year gives the district clear standing as a paying client, and city leadership ought to be actively interested in helping resolve contract issues.
- **Tami Ege** shared that Board Chair Ricardo had previous discussions with Portland Fire & Rescue Station 22 in St. Johns regarding response times. She reported that response times from Station 22 to Linton and Burlington range from 14 minutes in Linton to 20 minutes at her residence in Burlington. She noted that when raised with SDAO and city officials, these times were acknowledged as very poor coverage ('a bad number'), but the city's operational stance has essentially been to 'pretend like that's not happening.' Commissioner Dr. Will Terry observed that the district is paying a substantial amount for severe response delays, which effectively equates to receiving minimal or no real-time structural fire protection.
- **Vice Chair Dr. Rita Moore** highlighted that emergency response distance is a central focal point in CEI Hub safety reviews, as there is currently no dedicated fire station located directly within the immediate hub corridor. She encouraged the district to identify a local volunteer or board member who enjoys research to monitor CEI Hub proceedings. Tami Ege offered to take on that research responsibility. Additionally, Tami Ege mentioned that former board member Gail Curtis recently expressed the opinion that the City of Portland ought to incorporate all of unincorporated Multnomah County out to the northwest county border near Morgan Road, though Tami acknowledged that while conceptually beneficial, its practical feasibility remains doubtful.
- In response to inquiries from **Commissioner Tod Burton** regarding alternative contiguous fire districts, **Tami Ege** provided a detailed update on district outreach across the region:
    - Sauvie Island Fire District: Located approximately 7 miles from Linton and Burlington customers. When approached two years ago, Sauvie Island indicated they were not interested in expanding coverage. Tami Ege plans to re-engage Sauvie Island leadership to re-evaluate potential interest.

- Tualatin Valley Fire & Rescue (TVF&R): Board Chair Ricardo is actively reaching out to TVF&R to explore incorporation or contracting options. Commissioner Dr. Will Terry and Commissioner Tod Burton highlighted TVF&R as a highly promising alternative, noting that TVF&R specializes in serving unincorporated municipal areas and operates Station 68 nearby at Cornelius Pass Road and Skyline Boulevard—just 7 miles away from the district. Commissioners noted that TVF&R's contract rate structure could likely be significantly lower than the $225,000 charged by Portland Fire & Rescue.
- Scappoose Fire District: Contacted three years ago, Scappoose declined due to administrative and equipment limitations. However, Tami Ege noted that Scappoose Fire District has acquired substantial new firefighting equipment over the past three years, and she intends to re-apply to them, stating it doesn't hurt to ask every surrounding provider.

- **Vice Chair Dr. Rita Moore** asked for clarification regarding whether Linton is part of Portland. Robin Walden clarified that she resides in a floating home on Marina Way past Linton toward Scappoose and explained that Portland city limits end halfway down Marina Way, where unincorporated Multnomah County begins. Linton itself up through town is within Portland city limits.
- **Tami Ege** detailed the specific breakdown of properties and roads served within the Burlington Water District boundaries:
  - Floating homes and moorages along the riverfront, including Fred's Marina (a water district customer located right at the city boundary line);
    - One property on Newberry Road
    - Three properties on Harborton Drive
    - Nine properties on Riverview Drive
    - Three properties on Lowly Trail
    - Approximately 25 properties on Chestnut Drive and its connecting side road
- **Tami Ege** pointed out a major ongoing operational frustration: because fire service taxing boundaries do not perfectly coincide with water utility boundaries, residents living outside the water district vote on water district tax levy ballot measures, creating voter misalignment.
- Regarding total property and mailing counts, Tami Ege estimated between 180 and 208 total properties protected under the contract. Dan Zimmerman confirmed that total customer mailings equal approximately 200 accounts.
- **Dan Zimmerman** highlighted a underlying financial inequity: using surplus water rate revenues collected from water utility customers to subsidize the fire contract deficit places an unfair burden on water ratepayers. Residents within the fire protection service area who are not water utility customers pay only the district's permanent property tax rate, thereby receiving fire protection subsidies without contributing to the water rate funds used to cover contract shortfalls.
- **Commissioner Dr. Will Terry** inquired whether the district had formally consulted legal counsel regarding the legal fungibility of applying water utility revenues to fire service contract shortfalls. Dan Zimmerman answered that Special Districts Association of Oregon (SDAO) legal and administrative consultants represent a far more affordable advisory resource for the district than retaining private legal counsel.
- **Tami Ege** added that two SDAO representatives are currently actively assisting district

leadership in reaching out to regional agencies and brainstorming alternatives. SDAO deliberately scheduled their next joint working session for December 2026 (following the November election) to allow time.

- **TSCC Commissioners Tod Burton, Dr. Will Terry, and Vice Chair Dr. Rita Moore** expressed appreciation for the district representatives' dedication and service, wishing them success on the November ballot and offering to assist in future brainstorming sessions if needed.

Following the additional remarks and discussion, **Vice Chair Dr. Rita Moore** officially adjourned the public hearing.