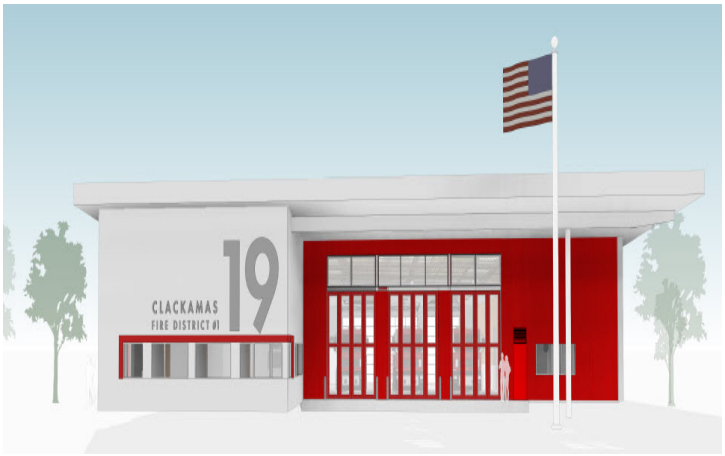

Clackamas Fire District #1

Oregon

Adopted Budget

Fiscal 2019-2020

July 1, 2019 – June 30, 2020

FIRE
1
RESCUE

CLACKAMAS FIRE DISTRICT #1

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Clackamas Fire District #1

Oregon

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morrill

Executive Director

Clackamas Fire District #1

Budget Committee

Board Members	Term Expiration
James Syring, President	June 30, 2019
Don Trotter, Vice President	June 30, 2021
Jay Cross, Secretary/Treasurer	June 30, 2021
Thomas Joseph, Director	June 30, 2019
Marilyn Wall, Director	June 30, 2019

Citizen Members	
Erin Anderson	April 30, 2021
William Gifford	April 30, 2020
Tim Powell	April 30, 2021
Charles Gallia	April 30, 2022
Robert Wheeler	April 30, 2020

Fire District Administration

Fred Charlton, Fire Chief

Ryan Hari, Deputy Chief

Doug Whiteley, Deputy Chief

Christina Day, Finance Director

FIRE
1
RESCUE

SECTION ONE

Clackamas Fire District #1

July 1, 2019

Dear Board of Directors and Budget Committee members:

Thank you for your support, dedication, and commitment to Clackamas Fire District #1 as your fire and emergency response provider. The time and involvement offered by our citizens and committee members helps the Fire District align our resources and expenditures to deliver the highest quality service possible. Our mission, "*To safely protect and preserve life and property*," is more than just a phrase; it is our foundation and focus as we continue to evolve as an industry leader and innovator in the fire service and proudly serve our communities.

We are proud to present the Fiscal Year 2019 - 20 Adopted Budget for Clackamas Fire District #1. Consistent with the Fire District's mission statement and strategic business plan, we have prepared this budget with priorities and resources directed toward the accomplishment of our strategic goals. These goals, mission, values and vision statements drive our decision-making when allocating resources during every budget cycle.

Each budget year brings new and unique challenges as we strive to provide each citizen with the most cost-effective fire, rescue, prevention, and emergency medical services. The Fire District must constantly balance the service needs and expectations of the community with the available amount of revenue. The accompanying budget document outlines our plan to achieve that balance and establish the financial plan for Fiscal Year 2019 - 20.

In Fiscal Year 2018 - 19, we spent a great deal of time developing processes and procedures to ensure we are being as efficient, effective, and financially responsible as possible. We reflected on where we had been as an organization and where we are heading. This direction included planning for and completing major capital projects and purchases, recruiting, hiring and training new career and volunteer personnel to fill vacancies, mobilizing resources to respond to eleven wildfire conflagrations throughout Oregon and California, and continuing to work with our strategic partners to collaborate, communicate and find cost-savings whenever possible.

Some of the many financial and organizational challenges and opportunities that Clackamas Fire District #1 has encountered in Fiscal Year 2018 - 19 are highlighted below. We continue to put service before self and deliver the highest quality fire and life safety response to the communities we serve.

Challenges

- The Fire District moved to a new integrated business management software known as Munis. The first two phase's included financial management, inventory and ordering and has been complex to implement and extremely taxing on staff and program managers. Phase three included a Human Resources and Payroll module that was implemented in January 2019.

- Growth of the Fire District to include expanding operations through an Intergovernmental Agreement with Estacada Fire District #69; servicing three existing agreements for Fleet Services with Canby Fire, Gladstone Fire and the City of Lake Oswego Fire Department, deployment of two Fire Medic units to support the Fire District's role in transporting patients under a sub-contract with American Medical Response; innovation and advancements in service delivery and the enhancement of many ongoing projects has resulted in the need for hiring additional staff, cross-training and promoting current employees. This increase in workload and organizational change has created great opportunity, but also creates stress at all levels.

- Revenue that is diverted to Urban Renewal Districts continues to be of great concern to the Fire District. The Fiscal Year 2018 /19 diverted revenue was $1,045,827 and the estimated diverted revenue for Fiscal Year 2019 / 20 is $1,151,805. The Urban Renewal Districts include the North Clackamas Revitalization Area, City of Milwaukie, Oregon City, a very small portion of Gladstone, and a newly proposed Urban Renewal District within the City of Happy Valley. Diverted revenue puts an increasing strain on the Fire District's ability to adequately maintain services as current revenue is being out-paced by expected expenditures.

- Significant economic development continues with new residential homes being planned for, commercial and industrial growth and the in-fill within existing communities. Although growth is steady, the increase of Assessed Value (AV) has been slow to evolve. In Fiscal Year 2018 - 19, the Clackamas County Tax Assessors Office estimated growth at 4.75% to 5.25% and the Fire District realized AV increase of 4.67%. In Fiscal Year 2019 - 20, the Tax Assessors Office has lowered their estimate and are projecting growth of 4% to 4.5%. This decrease will affect the Fire Districts ability to adequately maintain services.

Opportunities

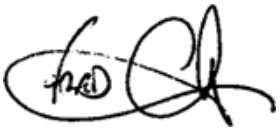
- The Fire District completed a number of capital projects with the proceeds of the 2015 General Obligation Bond to include opening a new 20,000 square foot Fleet and Logistics Building in August 2018, the opening of a new community fire station in Oregon City in February 2019 and the opening of a new community fire station in Damascus in April 2019. These new facilities will help ensure we provide safe, secure and efficient facilities for decades to come.

- In February 2019, the Fire District hired 15 additional Firefighters to help fill vacancies due to retirements. In addition to these positions, the Fire District, in March 2019, also graduated 15 community suppression and support Volunteers.

As the Fire District continues to grow and evolve, we are focused on finding efficiencies within all aspects of the organization. We are taking advantage of opportunities for collaboration with strategic partners, building transparency in everything we do and finding greater efficiency in delivering high quality fire and emergency medical services.

I am extremely proud of Clackamas Fire, our employees, community volunteers, and elected officials who dedicate themselves to meeting our mission, vision, values and goals every day. Thank you, again, for your commitment and dedication to Clackamas Fire District #1. We are honored to serve you.

Sincerely,



Fred Charlton
Fire Chief

SECTION TWO

BACKGROUND

Clackamas Fire District #1 was established as the result of a series of mergers, consolidations, and annexations that took place during the last four decades. Prior to 1933, cities were not authorized to provide fire protection outside of their geopolitical boundaries. Therefore, outside of city limits, there was little or no fire protection. In the 1930s, the Oregon Legislature authorized the formation of Rural Fire Protection Districts to provide services in unincorporated areas.

Unprotected gaps were called Fire Management Zones and were served by counties. A number of these zones existed in Clackamas County until 1974 when the county exited the fire protection business. The commissioners formed Clackamas Fire District #54 in the area surrounding Oregon City to take some of those responsibilities.

In the northern part of the county, around the City of Milwaukie, a similar process was ongoing. Milwaukie Fire Protection District #56 served the area surrounding the City of Milwaukie and north into Multnomah County. Together with Multnomah County Fire District #12, the agencies served an area that extended up to 82nd Avenue and Division in unincorporated Multnomah County. However, aggressive annexations by cities during the early 1970s forced both agencies to evaluate their options. In 1976, what remained of the two districts merged and formed Clackamas County Fire District #1, most commonly referred to as Clackamas Fire District #1.

Yet, city annexations continued—forcing other fire districts to merge to preserve service levels. In 1988, Happy Valley Fire District #65, Clackamas Fire District #71 and Clackamas Fire District #54 merged and within two years consolidated their services further by joining with Clackamas Fire District #1. The new fire agency was now large enough to provide expanded service levels and to provide the expanded scope of services with the economies of scale typical of modern fire agencies.

In the early 1990s, Clackamas Fire District #1 merged with Beavercreek Fire District #55. During the next decade, it merged with Oak Lodge Fire District #51 and Clarkes Fire District #68 and began providing services by contract to the City of Milwaukie and the City of Oregon City.

Reading Guide

In 2000, Clackamas Fire District #1 proudly became an Internationally Accredited Organization. Accreditation is a comprehensive self-assessment and evaluation model that enables organizations to examine past, current, and future service levels and internal performance and compare them to industry best practices. This process leads to improved service delivery. The Center for Public Safety Excellence's (CPSE) Accreditation Program, administered by the Commission on Fire Accreditation International (CFAI) allows fire and emergency service agencies to compare their performance to industry best practices in order to:

- Determine community risk and safety needs and develop community specific Standards of Cover.
- Evaluate the performance of the department.
- Establish a method for achieving continuous organizational improvement.

The CFAI accreditation process provides a well-defined, internationally recognized benchmark system to measure the quality of fire and emergency services. Clackamas Fire District #1 completes a comprehensive re-accreditation process every five years to maintain our accredited agency status. The Fire District was most recently accredited in August 2015.

In 2005, the Fire District held an election to annex the territories within the City of Milwaukie, followed by a 2007 election to annex the City of Oregon City into Clackamas Fire District #1. Both of those annexation elections passed by significant margins.

In 2014, the Board of Directors for Clackamas Fire District #1 and Boring Fire District #59 unanimously approved a contract for services in which Clackamas Fire provided fire protection, fire prevention, and emergency services to the citizens of Boring Fire District through a five-year contact for service. In November 2016, voters within both Fire Districts approved a legal integration in the form of an annexation of Boring Fire District #59 into Clackamas Fire District #1. That annexation was finalized in February 2017.

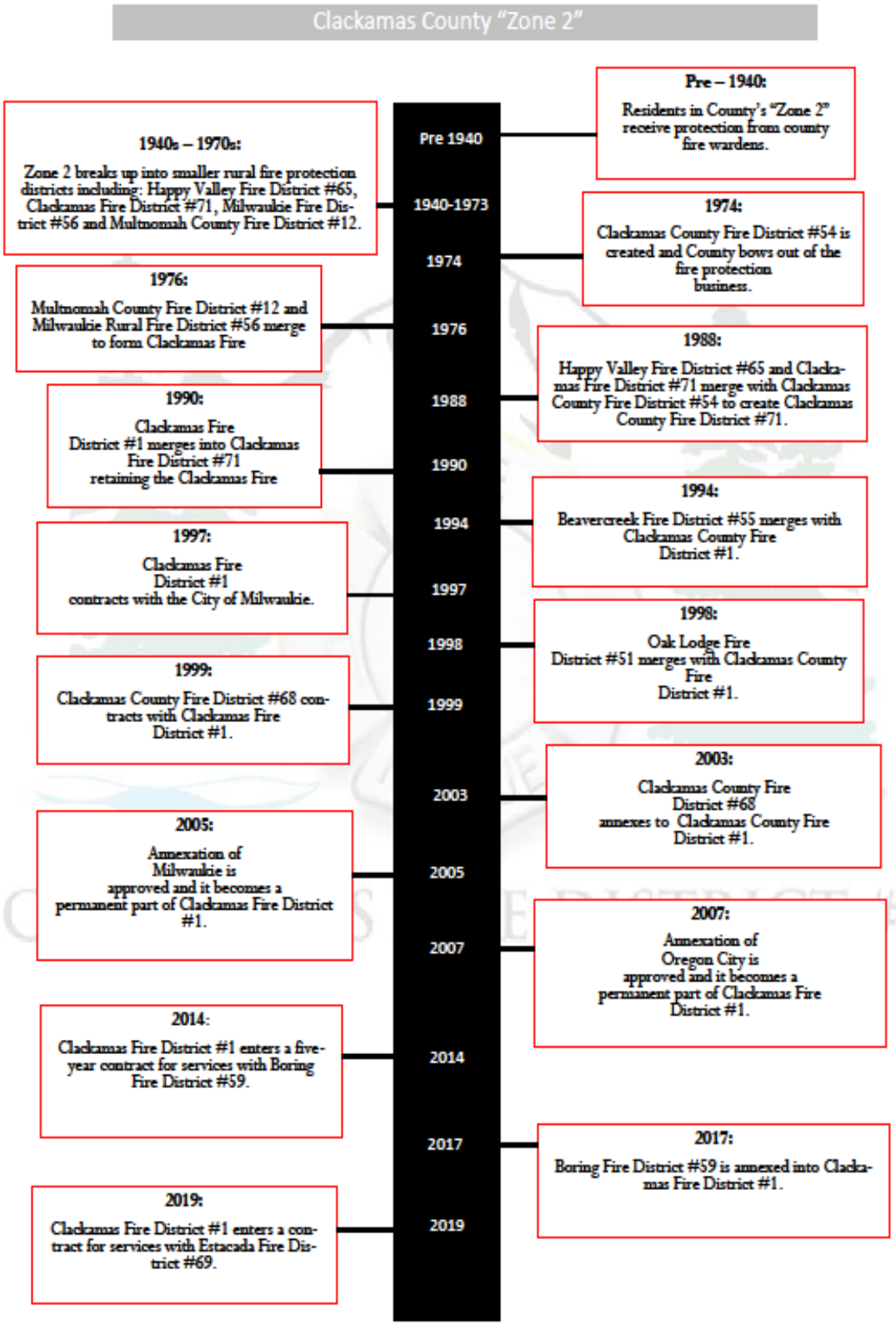
The Fire District protects more than $20 billion in assessed value comprised of a mix of industrial, commercial, and residential properties. Approximately 275 career firefighters and administrative personnel oversee the efforts of the Fire District. In addition, a cadre of more than 70 community volunteer firefighters assist with firefighting efforts and provide assistance with many of the Fire District's auxiliary services. In total, the Fire District protects nearly 235 square miles— with 20 community fire stations serving nearly 220,000 permanent residents. Our service area encompasses four cities including Happy Valley, Johnson City, Milwaukie and Oregon City, as well as the unincorporated areas of Barton, Beavercreek, Boring, Carus, Carver,

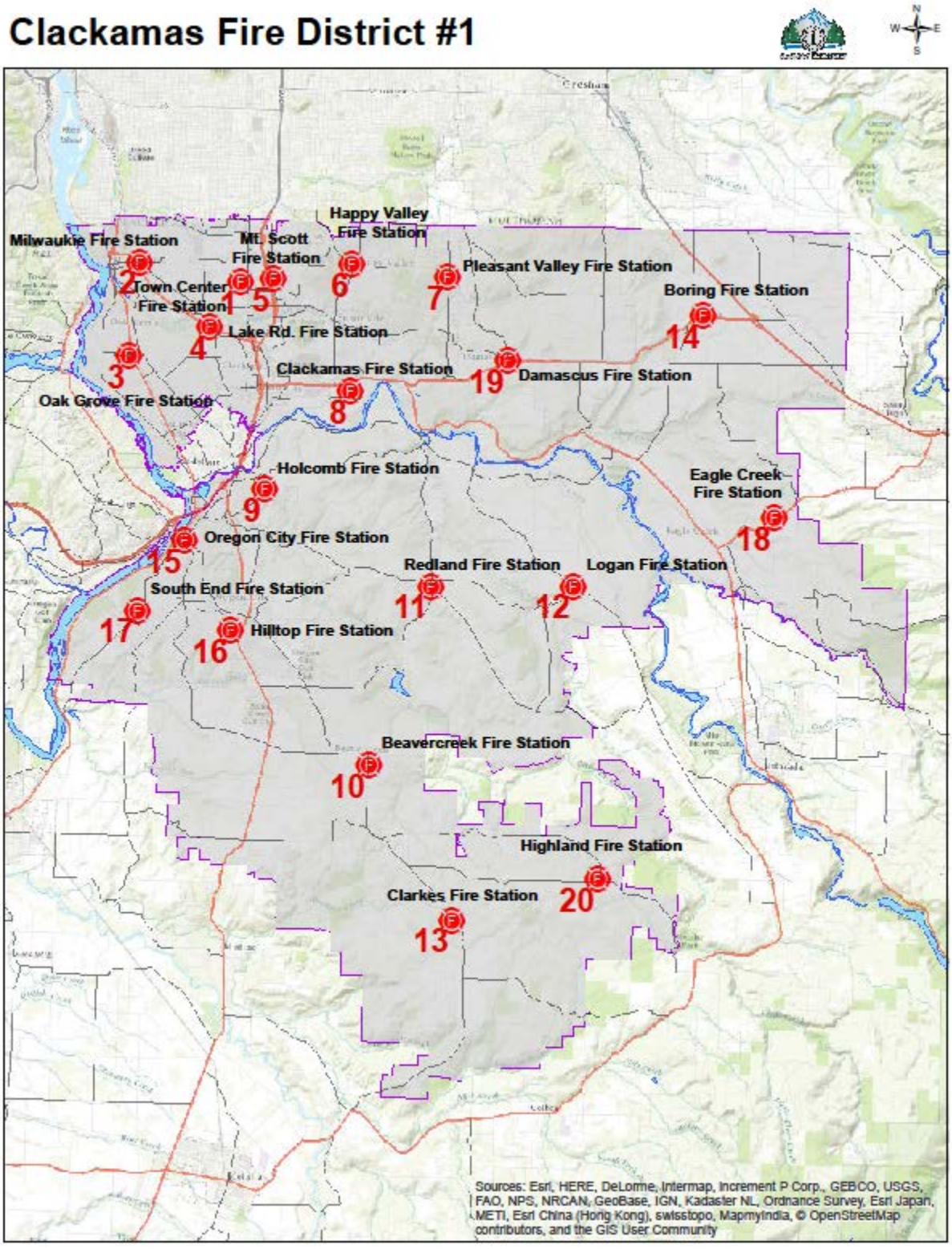
Central Point, Clackamas, Clarkes, Damascus, Eagle Creek, Holcomb, Oak Lodge, Redland, South End, Sunnyside and Westwood.

In the last decade, the Fire District has experienced rapid population and construction growth rates. Those rates are expected to increase as buildable residential property and suitable industrial land are being developed. The Fire District must plan for additional increases as the more suburban and rural areas are urbanized and the population centers become more densely populated through infill and increased regional planning efforts.

On the next page is a timeline displaying major events in the history of Clackamas Fire District #1.

Reading Guide




Clackamas Fire District #1
Milwaukie Fire Station
2
Mt. Scott Fire Station
5
Happy Valley Fire Station
6
Pleasant Valley Fire Station
7
Boring Fire Station
14
Town Center Fire Station
1
Lake Rd. Fire Station
4
3
Clackamas Fire Station
8
Damascus Fire Station
19
Oak Grove Fire Station
Holcomb Fire Station
9
Eagle Creek Fire Station
18
Oregon City Fire Station
15
Redland Fire Station
11
Logan Fire Station
12
South End Fire Station
17
Hilltop Fire Station
16
Beavercreek Fire Station
10
Highland Fire Station
20
Clarkes Fire Station
13
Sources: Esri, HERE, DeLorme, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), swisstopo, MapmyIndia, © OpenStreetMap contributors, and the GIS User Community

Reading Guide

READING THIS DOCUMENT

Separate sections in this document provide different summaries of information as follows:

Section 4 – Budget Summary:
This section acts as an executive summary, providing a quick look at budget changes through a bullet-point list. Additional information in this section includes an All Funds Summary and a Schedule of Appropriations showing the entire Fire District budget at-a-glance.

Section 5 – Resources:
This section provides information on revenues and other resources for the Fire District, and includes discussions and trended data on property taxes, Urban Renewal District impacts, and beginning fund balance. Additional information includes an excerpt from the long-range financial plan forecasting Fire District resources over the next 5 years.

Section 6 – Requirements:
The Requirements section provides information on expenditures and other requirements for the Fire District, including discussion of major factors impacting the budget. Some of these major factors include PERS, payroll costs and capital outlay. Additional information includes an excerpt from the long-range financial plan forecasting Fire District requirements over the next 5 years.

Section 7 – General Fund Summary:
The General Fund Summary section provides an overview of the Fire Districts' operating fund, including information on major revenue sources and expenditures. Budget changes from the previous fiscal year are discussed as well.

Section 8 – Division and Department Detail:
This section provides more detailed information on the General Fund, and the revenues and expenditures contained therein.

Information is further detailed for each of the Fire District's three divisions: Fire Chief's Office, Emergency Services and Business Services. For each division, the information begins with a summary table that totals all department budgets, and is followed by tables for each individual department.

Below is a list of Divisions and Departments included in the General Fund:

Fire Chief's Office – Division 001
- 1210 - Public Information Office
- 1215 – Fire Chief
- 1430 - Board of Directors
- 1450 - Boring Fire Contract (historical only)

Emergency Services – Division 002
- 1100 - Training
- 1110 - Wellness
- 1120 - Safety
- 1130 - SCBA Program
- 1140 – Urban Search and Rescue (USAR)
- 1141 – Water/Rope Rescue
- 1142 – Hazardous Materials
- 1143 – Wildlands Rescue
- 1160 - Communications
- 1300 - General Operations (includes all Personnel Services budgets for fire stations)
- 1301 - Station #1 Town Center
- 1302 - Station #2 Milwaukie
- 1303 - Station #3 Oak Grove
- 1304 - Station #4 Lake Road
- 1305 - Station #5 Mt Scott
- 1306 - Station #6 Happy Valley
- 1307 - Station #7 Pleasant Valley
- 1308 - Station #8 Clackamas
- 1309 - Station #9 Holcomb
- 1310 - Station #10 Beavercreek
- 1311 - Station #11 Redland
- 1312 - Station #12 Logan
- 1313 - Station #13 Clarkes
- 1314 - Station #14 Boring
- 1315 - Station #15 Oregon City
- 1316 - Station #16 Hilltop
- 1317 - Station #17 South End
- 1318 - Station #18 Eagle Creek
- 1319 - Station #19 Damascus
- 1320 - Station #20 Highland
- 1321 – Station #21 Centennial Park
- 1350 - Volunteer Program
- 1410 - Facilities Maintenance

1600 - Emergency Medical Services
1615 - Community Paramedicine
1650 - Financial Services

Business Services - Division 003
1150 - Fleet Services
1170 - Data Management
1200 - Fire Prevention
1220 - Information Technology
1400 - Administration
1420 - Human Resources
1440 - Logistics
1630 - Emergency Management

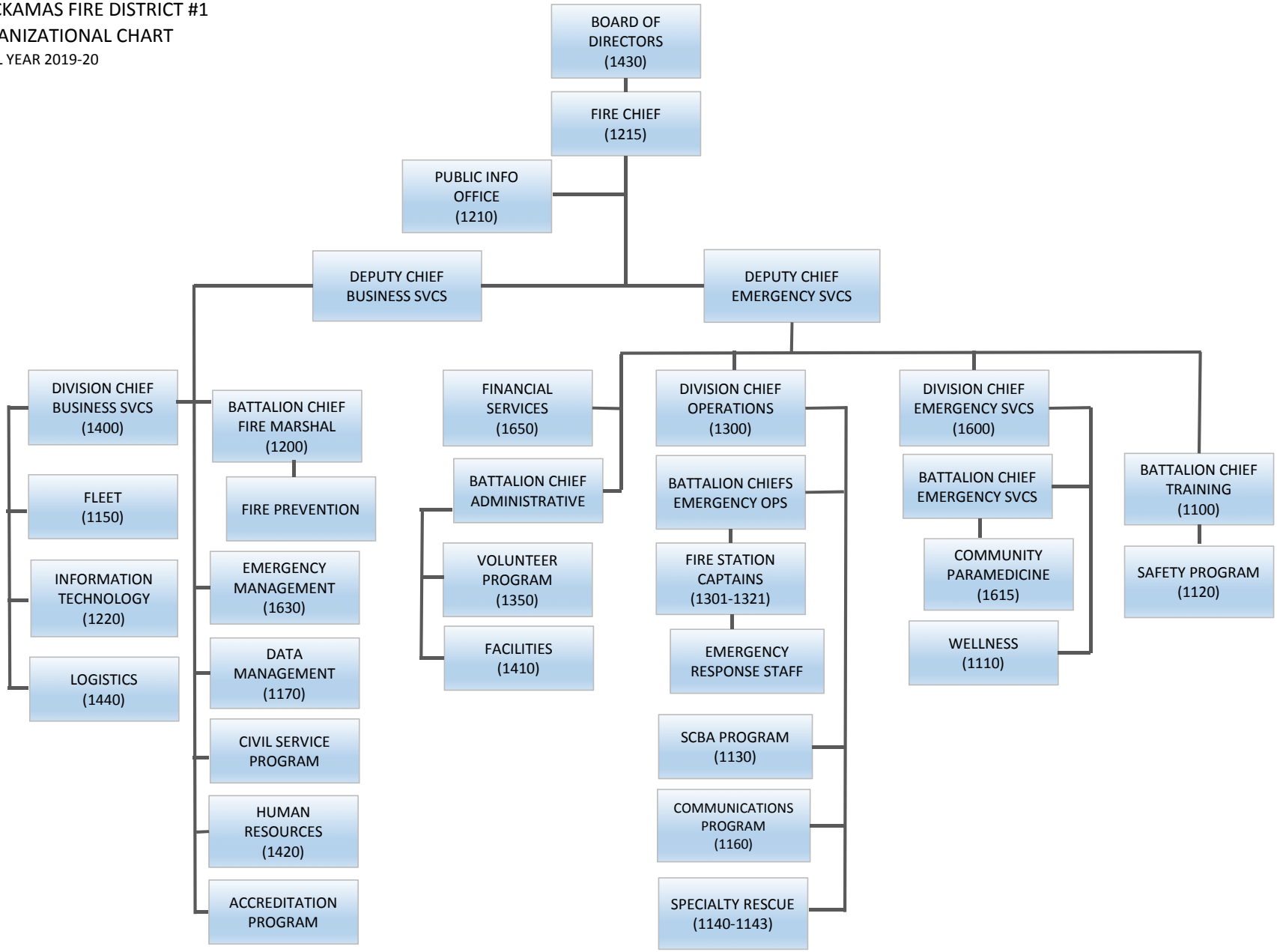
Also included with this Reading Guide is an Organizational Chart displaying this structure in a graphical format.

Section 9 – Fund Summary
This section provides information on the non-General Fund budgets, including additional information as warranted. Funds included in this section area as follows:

- Equipment Replacement Fund – 20
- Capital Projects Fund – 30
- Enterprise Fund – 40
- Debt Service Fund – 50
- Capital Construction Fund – 60
- PERS Reserve Fund – 70

Section 10 – Appendix
The Appendix includes accounting policies and a glossary of terms and acronyms.

CLACKAMAS FIRE DISTRICT #1
ORGANIZATIONAL CHART
FISCAL YEAR 2019-20



SECTION THREE

Strategic Planning

The Fire District has developed a long range financial plan for the next five fiscal years to serve as a guide in considering changes that could impact future financial sustainability. Below is an excerpt from the plan: a summary of General Fund expenditures projected for the next five years.

General Fund Analysis

Per CAFR	Audited	Audited	Estimated	Adopted			Projection		
For the fiscal year ended June 30,	FY2017	2018	2019	2020	2021	2022	2023	2024	2025
Beginning Fund Balance	16,919,150	17,609,116	17,303,197	17,964,901	18,100,910	16,517,796	14,372,050	13,903,173	14,141,097
Revenue									
Property Taxes*	47,915,560	49,850,979	53,641,564	54,689,724	57,353,520	59,934,068	62,630,742	65,448,765	68,393,599
Interest	272,311	478,626	586,274	350,000	300,000	300,000	300,000	300,000	300,000
Contract Income	305,983	482,933	315,318	232,490	240,627	249,049	257,766	266,788	276,125
Retiree Health Payments	402,700	503,166	483,076	480,000	504,000	529,200	555,660	583,443	612,615
Income, Sale of Goods/Service	75,010	-	-	-	-	-	-	-	-
ASA Plan Revenue	130,944	87,731	120,032	135,000	135,000	135,000	135,000	135,000	135,000
Proceeds from sales	75,502	-	-	-	-	-	-	-	-
Community Paramedic		-	-	-	-	-	-	-	-
Medical Supply Reimbursement		18,102	90,706	70,000	90,000	90,000	90,000	90,000	90,000
Service Cost Recovery		-	37,518	200,000	200,000	220,000	242,000	266,200	292,820
Transport Income	404,006	555,894	566,574	750,000	750,000	750,000	750,000	750,000	750,000
Total Recurring Revenue	49,582,016	51,977,431	55,841,062	56,907,214	59,573,147	62,207,318	64,961,167	67,840,196	70,850,160
Year over Year Change	5.90%	4.61%	6.92%	1.87%	4.48%	4.23%	4.24%	4.24%	4.25%
Transfer from Other Funds			-	122,500					
Transfer from PERS Reserve Fund	-	365,000	365,000	692,484	-	-	-	-	-
Grants	75,846	461,073	644,331	258,182	200,000	200,000	200,000	200,000	200,000
Conflagration Reimbursement		1,348,478	928,797	125,000					
Other Income (Non-Recurring)	187,303	429,926	516,183	533,000	475,000	475,000	475,000	475,000	475,000
Total Revenue	49,845,165	54,581,908	58,295,373	58,638,380	60,248,147	62,882,318	65,636,167	68,515,196	71,525,160
Expenses									
Personnel Services	40,190,571	44,410,585	48,096,142	49,476,118	52,069,455	55,170,560	56,149,849	58,217,889	59,290,225
Conflag Costs (Sal/Bene only)		960,642	688,300						
Health Trust - Deferred Payout		449,381							
Materials & Service	6,341,133	6,217,515	6,445,487	6,951,152	6,800,000	6,800,000	6,800,000	6,800,000	6,800,000
Capital Outlay	596,120	638,886	606,222	190,145	200,000	200,000	200,000	200,000	200,000
Debt Service	1,632,478	1,710,818	1,797,518	1,884,956	1,979,805	2,075,504	2,173,196	2,277,382	2,387,310
Transfer ERF	275,000	-	-	-	150,000	150,000	150,000	150,000	150,000
Transfer CPF	250,000	500,000	-	-	632,000	632,000	632,000	632,000	632,000
Transfer PERS Reserve Fund	-	-	-						
Total Expenses	49,285,302	54,887,827	57,633,669	58,502,371	61,831,261	65,028,064	66,105,045	68,277,271	69,459,535
Contingency	-	-	-	2,415,435					
Total Appropriation	49,285,302	54,887,827	57,633,669	60,917,806	61,831,261	65,028,064	66,105,045	68,277,271	69,459,535
Year over year Total Expense increase	5.55%	11.37%	5.00%	1.51%	5.69%	5.17%	1.66%	3.29%	1.73%
Revenue Over(Short) of Expense	296,714	(305,919)	661,704	136,009	(1,583,113)	(2,145,746)	(468,878)	237,925	2,065,625
Ending Fund Balance	17,609,116	17,303,197	17,964,901	18,100,910	16,517,796	14,372,050	13,903,173	14,141,097	16,206,722
% Change in Fund Bal from prior year	44.85%	-1.74%	3.82%	0.75%	-8.75%	-12.99%	-3.26%	1.71%	14.61%

* Includes Current, Prior Year and Other taxes

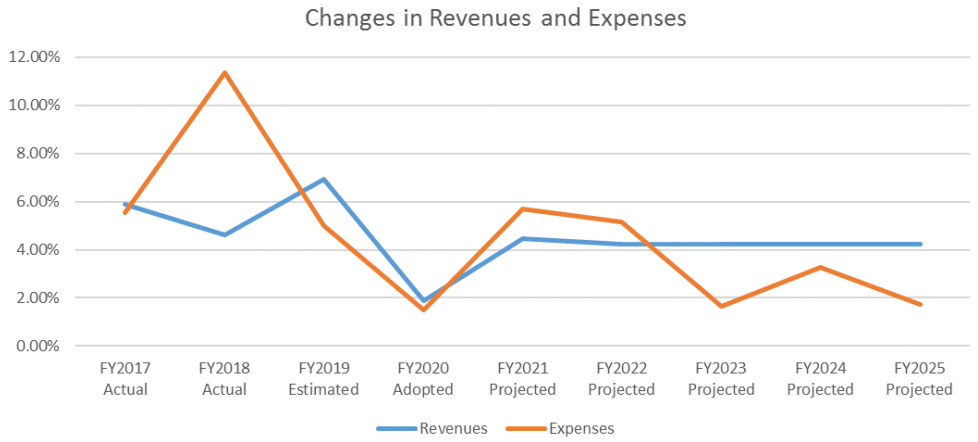
** Includes only North Clackamas Revitalization, Gladstone, Oregon City and Milwaukie URDs

Fiscal Years 2021 to 2025 do not include any new positions or annual COLA increases except as specified in the Local 1159 labor agreement expiring 6/30/21

Strategic Planning

The Fire District is approaching a period of potential deficit spending as revenue growth lags growth in operating costs. Over the past three fiscal years, the Fire District has taken steps to ensure that expenditures remain within the limits of revenues. However, anticipated PERS rate increases are still expected to have a major impact in future years. If offsetting revenues are not realized, the Fire District will need to hold spending at FY2020 levels and use fund balance reserves to bridge the gap until at least FY2024.

The chart below illustrates the rate of change in recurring revenues against the rate of anticipated cost growth:



<u>Revenues</u>

Multiple factors impact revenues available to the Fire District. Some of the potential impacts in the next 5 years include:

- Changes in property tax growth and collections could have a major impact on the Fire District's resources. The annual assessed value in the taxing district has been climbing an average of 4.5% over the past 5 years. A .25% change in assessed value changes revenues by approximately $140,000. Additionally, the Fire District typically receives approximately 95.5% of assessed property taxes due to uncollectible accounts. This rate can vary each year as the economy, and therefore taxpayers' ability to pay, changes.
- Several Urban Renewal Districts are under consideration, which would prevent the Fire District from accessing property tax growth in future years to fund increasing operating costs.
- Interest rates have been steadily rising, but this is only based on historical trending and does not necessarily indicate future performance.
- Grant awards for future years are not known at this time. However, the Fire District applies for many grants each year and has a strong record of grant awards. A revenue allowance of $200,000 per year has been included in the forecast going forward for planning purposes.

Expenses

With the annexation of a neighboring fire district and payout of deferred benefits, FY2018 did not meet the goal of spending within revenue limits, however, staff believes the goal will be met for FY2019 and FY2020. It will become increasingly challenging to avoid spending above revenues as Personnel Services and other costs rise due to the following:

- Future PERS costs remain very unstable, and any changes in this area impact 78% of the Fire Districts' overall spending.
- Labor contracts are renegotiated every 2-3 years. As the largest category of expenditures, changes in salary packages for both represented and non-represented staff have a major impact.
- It should be noted that the projections beyond FY2020-21 do not include any added positions or range increases. This was done to show the results of a status quo budget going forward. Any added positions to meet increasing service demands will impact the projections as well.
- Future equipment replacement needs will impact the Fire District's operating costs. Fire District assets and equipment are well-maintained, but still have a finite useful life. To meet safety requirements, firefighter protective gear, cardiac monitors, heavy rescue and other specialized equipment need to be replaced on a regular basis.

Strategic Planning

OPERATIONAL PLANNING

Beginning in 1998 and every few years thereafter, the Fire District has reviewed and updated its strategic business plan. This year the Fire District has not only carefully evaluated and updated its strategic planning document, but it has also reviewed and updated the process used to make that planning document useful to Fire District personnel and to the community we serve. Those changes involved significant Fire District input, and also provided structure to the document to take advantage of clearly-focused objectives. As such, this living, dynamic document allows frequent updates as objectives are met and goals are accomplished.

This year, in addition to long-term goals, the Fire District has identified the most important short-term objectives, critical tasks needed to meet those objectives and timelines, and has committed to completing those during the upcoming year.

If you are a member of the Fire District—career or volunteer firefighter, staff or Board Director—this document will provide guidance for the major and even minor initiatives the Fire District is pursuing during the next year. Your understanding and support of these initiatives is critical to the Fire District. If you are a citizen or member of the community, this document memorializes our goals for the future and our efforts to make improvements to our programs and the services we provide.

DEVELOPING GOALS AND OBJECTIVES

The Fire District began a year-long process in late 2008 to develop its goals and objectives. In doing so, those goals and objectives were created in the context of environmental factors that are placing continuing pressure on the Fire District. Public expectations are increasing while financial and other resources are flattening or even declining. Impacts of these changes are being felt across the nation as the effectiveness of our public safety systems strain against the pressure. The nation's first responders are constantly being challenged to be more efficient while maintaining their effectiveness. Clackamas Fire District #1 is no different.

With these issues in mind, the Fire District developed a process to gain the values and perspectives of three distinct groups: the local community, the Fire District's elected officials, and the staff (including volunteers and paid personnel) of the Fire District. As part of the process, the Fire District contracted with an outside firm to facilitate the planning efforts. The three-pronged, Customer Centered Strategic Planning (CCSP) process, is a product of that consultation.

Each of the three planning groups provided input based on their understanding of the Fire District's direction and upon that group's values. From this input, the Fire District originally developed and continually evaluates its 14 Organizational Goals, and from those goals each of the organization's divisions and workgroups have developed objectives. In 2014 at the Fire District's annual Strategic Planning Retreat, career personnel, volunteers and staff evaluated the Fire District's mission, vision, values and goals. The original 14 goals were condensed to the nine that were used through 2018. In early 2019, the Board of Directors were presented the current nine goals that included a number of changes and updates as a result of multiple strategic planning meetings.

While public expectations and limited resources may make it difficult to accomplish specific goals and objectives, the Fire District set the organization's goals and objectives based on constructive efforts while eliminating programs that do not serve the customer.

Strategic Planning

The Fire District's Board of Directors is a critical component of the strategic business plan. The Board's commitment to fund the plan elements and to monitor progress toward the plan's accomplishments is instrumental. The Board participated in several facilitated organizational value processes and public work sessions. A number of the Board members participated in the community processes and they did and continue to act as the community's representatives in the long-term direction of the Fire District.

Implementing and Updating the Goals and Objectives

The Executive Team establishes the priorities and objectives for each Organizational Goal as well as methods to ensure that the objectives can be accomplished. Those methods include structuring assignments that create no significant burden on any single individual or division, yet also ensure that the assignments are allocated to personnel who possess both the capability and capacity to ensure that the priorities can be accomplished. In addition, the Executive Team constructs assignments and provides guidance to develop additional competencies held by Fire District personnel.

Each year, the Fire District reviews the prior year's action plans at its annual strategic planning retreat in September. This planning session will encompass an overview of the action plans from the previous year and accomplishments toward achieving the goals and objectives described in these plans. Next, staff will consider the current list of objectives and remove those that are no longer valid and add others that may be more important considering the ever changing political, economic, and legal environments.

Every five years, the Fire District will review its mission, vision, values, guiding principles, and goals. Those factors will be updated as appropriate and will be accompanied by a new list of goals and objectives for the future.

MISSION, VALUES, VISION

The Fire District has adopted strategic planning elements based on the input of the community, the Board of Directors, and the Fire District's internal strategic planning group. From that process, the Fire District developed the mission, vision, and values that established organizational direction. Every three to five years, the Fire District reviews its' mission, vision, and value statements to ensure they clearly reflect the direction the Fire District is headed.

Our Mission

The mission statement of the Fire District is designed to clearly define, in simple terms, what services are provided to the community, and it focuses Fire District members on what is truly important. The mission statement is posted prominently throughout the Fire District's facilities. The current Mission statement is:

To Safely Protect and Preserve Life and Property

Our Values

The values are the guiding principles of Clackamas Fire District #1 shared throughout the organization. These values describe the Fire District's culture and core beliefs and provide a foundation for all District personnel to act upon. The current Values are:

Guide our actions with integrity, courage, respect, and accountability
Anticipate and respond to the needs of our community
Communicate effectively and share knowledge
Inspire leadership and develop leaders
Model excellence in safety, health, and wellness
Promote public education and public engagement
Be fiscally responsible

Our Vision

The vision statements describe the Fire District's inspiration and model for the future state of affairs. This section describes where the Fire District expects to be in the future— provides members with a view of the future that can be shared, a clear sense of direction, a mobilization of energy, and a sense of being engaged in something important. The vision statements developed by the Fire District incorporate the will of citizens; the purposeful thought of our employees and volunteers; and the intent of the governing body. The following vision statements have been adopted by Clackamas Fire District #1:

To maintain accredited agency status
To utilize technology to enhance service delivery
To dedicate ourselves to continuous improvement
To continue to pursue alternate funding strategies
To minimize our environmental impact
To encourage involvement, innovation, and creativity

ORGANIZATIONAL GOALS

The Fire District has established nine goals, each with their own objectives, and are based on the input provided by the Board of Directors, the community, and the staff. The Board reviewed and adopted these goals in 2019. These goals articulate the Fire District's direction for the next three to five years and beyond and are not in order of importance, but rather reflect all of the work the Fire District will be focusing on to support the mission, vision, and value statements.

The nine goals are:

1. **Maintain accredited agency status**
2. **Reduce the number and consequence of fire**
3. **Improve outcomes in emergency incidents**
4. **Assemble, retain, and develop a highly-trained, healthy, and dedicated workforce reflective of the community we serve**
5. **Prepare ourselves and the community for disasters**
6. **Communicate effectively**
7. **Continue to strengthen our relationships with our strategic partners**
8. **Provide exceptional customer service**
9. **Implement management practices to ensure financial and operational sustainability**

Following the development of the goals, division managers developed specific objectives to accomplish one or more of these goals. These objectives were accompanied by specific, measurable outcomes by which the organization could evaluate the progress toward delivery of a final product.

S U M M A R Y

While creating a long-term business plan is critical in many ways, the plan must also provide the organization with focus—a clearly designed narrow set of objectives that can be accomplished in the short term. As part of its planning process, the Fire District developed a method to concentrate its efforts on just a few important objectives. These focused plans provide direction to the Fire District and its staff about how to proceed.

The Strategic Business Plan for Clackamas Fire District #1 is a "living" document not intended to be placed on a shelf, rather it is designed to be referenced for guidance on a regular basis. This document articulates the goals and objectives of the organization and provides a pathway to complete tasks in a timely manner.

Each year the Fire District engages staff in addressing emerging issues facing the communities we serve and the services we provide. The input and ideas gathered from planning sessions are used to develop the next set of goals, objectives, and tasks we must focus on to ensure Clackamas Fire District #1 continues "*To Safely Protect and Preserve Life and Property."*

Goal #1 –Maintain Accredited Agency Status

Objective - 1-1: Support Fire District Accreditation Manager

Timeline: Ongoing

Responsibility: All Divisions

Critical Tasks:

1. Complete Annual Compliance Report (ACR) – Submitted annually until 2020.
2. Create succession plan for the next Accreditation Manager

Objective 1-2: Establish a continuous improvement process in all 10 Self- Assessment Model (SAM) categories

Timeline: 36 months

Responsibility: All Divisions

Critical Task:

1. Establish performance measures for core competencies in all categories
2. Create reporting methods for performance measures and identify an incident analysis program to support SAM standards
3. Update the current Standards of Coverage as defined by the CPSE, 6th edition.
4. Transition to the 9th edition of the Fire and Emergency Service Self-Assessment Manual (FESSAM) before 2020 re-accreditation

Goal #2 – Reduce the Number and Consequence of Fire

Objective 2-1: Reduce consequence of fire

Timeline: Ongoing

Responsibility: Emergency Services

Critical Tasks:

1. Ensure optimal Fire District coverage to reduce response times by the addition of firefighting and Incident Command resources
2. Continue to enhance firefighting skills through targeted training

3. Continually evaluate response performance data and research / implement means to ensure an adequate effective response force
4. Improve the reliability of suppression resources by the addition of EMS and low priority response units in targeted areas
5. Continue to adjust and refine Automatic Vehicle Location (AVL) dispatching of fire suppression units to ensure the most efficient unit responses

Objective 2-2: Maintain a multi-family occupancy inspection and education program

Timeline: 36 months

Responsibility: Fire Prevention

Critical Tasks:

1. Track program success and make improvements as needed
2. Enhance upon the inspection and education program for the Manufactured Homes Program

Objective 2-3: Continue to expand fire and life safety outreach for residential occupancies

Timeline: Ongoing

Responsibility: Fire Prevention

Critical Tasks:

1. Utilize the Community Paramedic Program to provide in home fire safety education
2. Support the development of a Home Inspection Program for at-risk occupants
3. Continue to expand Fire and Emergency Medical Services (EMS) Prevention initiatives and programs

Objective 2-4: Provide residential sprinkler education throughout the community

Timeline: Ongoing

Responsibility: Fire Prevention

Critical Tasks:

1. Conduct at least four side-by-side residential fire sprinkler demonstrations per year
2. Provide fire sprinkler education to local stakeholders and groups such as home owners' associations, building officials, planning departments, realtor groups, cities and county, etc. as requested

Goal #3 – Improve Outcomes of Emergency Incidents

Objective 3-1: Improve cardiac arrest outcomes

Timeline: Ongoing

Responsibility: Emergency Services

Critical Tasks:

1. Provide High Performance CPR refresher training quarterly to crews
2. Continue to build upon law enforcement response to cardiac arrest incidents
3. Provide most current nationally recognized CPR training annually to all Fire District staff
4. Continue to support county-wide PulsePoint Campaign
5. Increase Hands-Only CPR education to the public annually by 20%
6. Continue to adjust and refine AVL dispatching for response units to ensure the most efficient EMS response

Objective 3-2: Improve outcomes of emergency incidents through delivery of targeted training

Timeline: Ongoing

Responsibility: Emergency Services

Critical Tasks:

1. Continue to deliver targeted training based on known weaknesses identified through company evaluation process
2. Invest in digital mediums, networks and training locations, which allow efficient delivery of targeted training while allowing crews to optimize Fire District coverage

Objective 3-3: Improve response performance through traditional and alternative deployment models

Timeline: Ongoing

Responsibility: Emergency Services

Critical Tasks:

1. Ensure delivery of emergency services is focused on sending the appropriate resource
2. Focus on eliminating redundancy and improve efficiency in emergency medical response performances
3. Enhance Data Analysis Program
4. Continue to adjust and refine new Computer Aided Dispatch (CAD) system with Automatic Vehicle Location (AVL)
5. Monitor turnout and response times to all incidents; identify and eliminate barriers

6. Focus on reducing turnout time in new fire station designs
7. Expand Community Paramedic Program
8. Expand Single-Role Paramedic deployment model in targeted areas
9. Implement and evaluate Low Priority Response Unit programs

Goal #4 – Assemble, Retain, and Develop a Highly Trained, Healthy, and Dedicated Workforce Reflective of the Community We Serve

Objective 4-1: Conduct diversity analysis of all employees

Timeline: Ongoing every other year on July 1

Responsibility: Human Resources

Critical Tasks:

1. Collect self-identification data for all current and new hire employees
2. Compare self-identification data of Fire District to county demographic we serve
3. Work with Training, Volunteers, and Explorers to increase diversity in recruitment activities
4. Continue to support the Portland Metro Fire Camp
5. Participate in NW Diversity Council to identify ongoing strategies to improve workplace diversity
6. Continue to evaluate and improve the recruiting and hiring process

Objective 4-2: Maintain an ongoing presence in education institutions and community organizations. Provide District on-site opportunities to students and the community

Timeline: Ongoing

Responsibility: Training, Fire Prevention, and Human Resources

Critical Tasks:

1. Continue to support local Fire Science programs to coordinate with school curriculum
2. Develop objectives, outline, and plan for presentations
3. Expand attendance at career fairs

Objective 4-3: Maintain a healthy environment as it relates to work load and enhance development opportunities

Timeline: 12 months

Responsibility: Human Resources

Critical Tasks:

1. Regularly update and publish organizational charts
2. Identify staffing needs across all divisions
3. Establish clear expectations and timelines for project completion
4. Solicit input and provide feedback
5. Implement training plans to include Strategic Organizational Planning Sessions (SOPS) meetings, Target Solutions, and cross trainings
6. Expand availability of development opportunities to include continuing and higher education.

Objective 4-4: Enhance the injury prevention and rehabilitation portion of the District Wellness Program

Timeline: Ongoing

Responsibility: Wellness

Critical Tasks:

1. Ensure firefighters have access to culturally competent post injury care utilizing the District Athletic Trainers and vetted healthcare providers
2. Create a post-conditional offer/pre academy forum to conduct movement assessments, provide education on fire ground fitness, and give individual feedback during the entry-level process
3. Regularly evaluate injury reporting, worker's compensation and health insurance injury data to identify areas for District training and education

Objective 4-5: Support organizational development committee, establish new/updated competencies for all job descriptions and develop a strategic workforce plan that links competencies to organization strategy

Timeline: 12 Months

Responsibility: Business Services/Human Resources

Critical Tasks:

1. Support the Organization Development Committee
2. Revise employee evaluation process and associated goals for employee development and engagement
3. Identify additional platforms for documentation of employee performance
4. Solicit organizational input/support of all workgroups

5. Establish charter to include roles and responsibilities
6. Provide and promote leadership training for division managers
7. Identify competencies for all job descriptions through the Organizational Development Committee
8. Align opportunities with needed competencies
9. Regularly review existing job descriptions to ensure they are accurate and up-to-date

Objective 4-6: Develop a training program to better prepare all staff, career, and volunteer personnel for supervisory positions

Timeline: 6 Months

Responsibility: Training/Human Resources

Critical Tasks:

1. Establish an annual training plan that includes training from BOLI with Human Resource involvement regarding discipline, documentation, leave, harassment, civil rights and protected classes, employment law, labor relations, performance evaluations, goals, and expectations
2. Provide annual supervisor training for all supervisors
3. Expand supervisory and command officer training for all career/volunteer personnel

Goal #5 – Prepare Ourselves and the Community for Disasters

Objective 5-1: Ensure the Fire District is able to provide critical services following a disaster

Timeline: 18-24 months

Responsibility: Emergency Manager

Critical Tasks:

1. Contract for full service Continuity of Operations Plan (COOP) service package
2. Train personnel with key roles in the COOP
3. Conduct table top and full-scale exercises of the COOP to test agency capabilities and identify areas that need refined
4. Develop work plan to address areas of needed improvement related to the COOP (Spring 2020)

Objective 5-2: Participate in County-wide emergency planning work groups and exercises

Timeline: 12-24 months

Responsibility: Emergency Services / Emergency Manager

Critical Tasks:

1. Participate in the County's development of the Local Emergency Planning Committee (LEPC)
2. Participate in the County Homeland Security Task Force
3. Participate in the Portland UASI Fire and EMS Working Group
4. Participate in the Oregon Emergency Managers Association and Annual Conference Planning Committee
5. Participate in the County Fuel Task Force
6. Participate in the Portland Area Cascadia Exercise (PACE) 2019

Objective 5-3: Support the Community Emergency Response Team (CERT) program and its mission to create disaster resilient families and communities

Timeline: Ongoing

Responsibility: Emergency Manager

Critical Tasks:

1. Finalize the CERT Handbook in order to provide standardized guidance to the several teams in the District
2. Finalize CERT integration into Fire District
3. Engage CERT members to participate in 2019 PACE Exercise
4. Continue to enhance the annual CERT Summit in cooperation with the County Office of Disaster management

Goal #6 – Communicate Effectively

Objective 6-1: Refine internal communications

Timeline: Ongoing

Responsibility: All Divisions

Critical Tasks:

1. Identify and reduce redundancies and conflicts through brief and more frequent communication
2. Establish lines of effective communications through live digital medium
3. Set organizational direction through clear, direct communication that is specific and appropriate throughout the workforce
4. Communicate the right issue to the right person
5. Solicit input from employees / volunteers in process to improve internal communication

6. Continue annual organizational planning retreat to solicit input from all personnel
7. Continue annual planning retreats – Board of Directors, District-wide, and Volunteer Association

Objective 6-2: Ensure continual communication with our citizens by establishing regular and periodic contract with community and civic groups

Timeline: Ongoing

Responsibility: Public Information Officer

Critical Tasks:

1. Ensure all of our neighborhood associations, community and civic groups are visited on at least a quarterly basis

Objective 6-3: Use traditional and social media platforms to communicate fire and life safety information to our community on an ongoing basis

Timeline: Ongoing

Responsibility: Public Information Officer, Fire Prevention

Critical Tasks:

1. Create and distribute timely and relevant fire and life safety information to the community
2. Enhance social media presence by obtaining a 5% increase in followers by July 1, 2019
3. Continue to refine our target audience and design messaging to reach those groups

Goal #7 – Continue to Strengthen Our Relationships with Our Strategic Partners

Objective 7-1: Use Interagency Committee to communicate with strategic partners and community members

Timeline: Ongoing

Responsibility: Fire Chief and Board of Directors

Critical Tasks:

1. Schedule and attend ongoing meetings
2. Review, amend, and develop new contracts and Intergovernmental Agreements (IGAs) as needed
3. Continue to seek opportunities for collaboration and partnerships

Objective 7-2: Continue organizational engagement in regional planning

Timeline: Ongoing

Responsibility: Fire Chief

Critical Tasks:

1. Provide input and seek feedback from legislative lobbyist and others as needed
2. Engage local cities, counties, and special interest groups

Clackamas District Fire Defense Board

Goal #8 – Provide Exceptional Customer Service

Objective 8-1: Continually improve internal and external customer service; seek public input on all services provided

Timeline: Ongoing

Responsibility: All Divisions

Critical Tasks:

1. Establish effective internal and external customer service though more frequent, brief communication utilizing digital media
2. Establish a culture of customer service throughout all divisions from the top down
3. Create clear expectation of the quality desired, acknowledging all requests within one business day
4. Develop criteria for examples of what good internal and external customer service looks like
5. Provide communication and customer service education and training for all employees and volunteers
6. Develop feedback opportunities for fire inspections and public education sections of the Fire District

7. Review and respond to compliments and complaints
8. Develop a system for checking on home/business owners one to two months after a fire

Objective 8-2: Utilize technology to improve customer service delivery and improve customer service

Timeline: Ongoing

Responsibility: Business Services / Information Technology

Critical Tasks:

1. Review, update, and refine the Fire District website
2. Implement and maintain information security measures and educate workforce
3. Implement and support new Enterprise solutions such as share point, bitrix, and basecamp
4. Continuous updating of Fire District voice over IP (VOIP) servers and network appliances
5. Continuous updating of Fire District workstations and laptops for enhanced service delivery, productivity, and customer service
6. Maintain network infrastructure to support new platforms
7. Establish better communication and collaboration with end users for improved system and software use

Goal #9 – Implement Management Practices to Ensure Financial and Operational Sustainability

Objective 9-1: Financial Sustainability

Timeline: Ongoing

Responsibility: All Divisions

Critical Tasks:

1. Develop systems to analyze ROI on all new projects/programs
2. Promote consideration of full life-cycle costs in making investment decisions
3. Regularly update long-range financial plans and forecasts
4. Maintain adequate fund balance reserves
5. Improve reporting and transparency of financial information

Objective 9-2: Operational Sustainability

Timeline: Ongoing

Responsibility: All Divisions

Critical Tasks:

1. Analyze and prioritize all projects/programs to advance Fire District goals
2. Establish performance goals and measures for each project/program/department
3. Utilize technology efficiently to improve operations, communication, and collaboration
4. Prepare and utilize data to drive decision-making
5. Improve reporting and transparency of operational information

FIRE
1
RESCUE

SECTION FOUR

Budget Summary

Budget Process

Local governments in Oregon that are authorized to impose a property tax levy, including Clackamas Fire District #1, are subject to the requirements of the Oregon Local Budget Law under ORS 294.305 to 294.565. The law sets out several specific procedures that must be followed during the budgeting process. Foremost is that the budget must be adopted by the governing body by resolution or ordinance by June 30 – the day before the start of the fiscal year to which the budget applies. Without a budget for the new fiscal year in place, the local government's authority to levy property taxes and to spend money or incur obligations expires on June 30.

Oregon's Local Budget Law has two important objectives. They are:

- Establish standard procedures for preparing, presenting and administering the budget, and
- Provide for citizen involvement in preparing the budget and public exposure of the budget before its formal adoption.

The Oregon Department of Revenue has the statutory authority to ensure compliance with the Local Budget Law and all other laws relating to the imposition of property taxes by municipal corporations. The department has the sole authority to interpret and administer Local Budget Law and to issue rules for compliance.

Each fiscal year, Clackamas Fire District #1 prepares a proposed budget. In accordance with ORS 294.426, the Fire District presents the proposed budget to a Budget Committee. The Budget Committee consists of the members of the governing body (Board of Directors) and an equal number of citizens at large. The citizens are appointed by the governing body and serve staggered terms of three years. If approved, the budget is then presented to the Board of Directors for adoption.

In accordance with Oregon Administrative Rule 150-294.352(1)(B), the Fire District prepares a "balanced budget", which is achieved when total requirements within each fund balance with total resources.

The following is a summary of steps in the budget process at the Fire District:

1. Budget Officer appointed.
   The Board of Directors and Fire District leadership appoint the Budget Officer and formulate principles and policies for the upcoming budget year.

2. Proposed Budget prepared.
   At the Fire District, the Budget Officer is responsible for annually preparing and submitting a proposed budget for review and approval of the Fire Chief and Board of Directors.

3. Notice of Budget Committee meeting is published.
   The Budget Officer prepares and publishes the notice of meeting in a newspaper of general circulation not less than 5 days nor more than 30 days before the scheduled meeting date and posts the notice prominently on the external website at least 10 days prior to the scheduled meeting date.

4. Budget Committee meets.
   The Budget Committee meets to receive the budget message, discuss the budget and property tax levy, and hold a public hearing.

5. Budget Committee approves the budget.
   The Budget Committee approves the budget and the property tax levy for consideration by the Board of Directors.

6. Budget summary and notice of budget hearing published.
   The budget is published in a newspaper of general circulation not less than 5 days nor more than 30 days before the scheduled meeting date. Though not required, the Fire District also posts the notice prominently on the external website prior to the scheduled meeting date.

7. Budget Hearing held.
   The Board of Directors holds the public budget hearing as published, and receives any public comment.

   During the consideration and approval of the budget, the Board may make changes prior to the adoption of the budget subject to the following limitations:

   - The property tax levy may not be increased over the amount approved by the Budget Committee, and
   - Annual estimated expenditures in a fund cannot be increased from the approved budget by more than $5,000 or 10 percent of the total fund appropriation, whichever is greater.

   If it becomes necessary to exceed either of these two limitations, the budget process must begin again from step 2 above.

8. Budget adopted, appropriations made, tax levy declared and categorized.
   The Board of Directors enacts a resolution formally adopting the budget and making appropriations, and levying and categorizing property tax rates.

9. Budget filed and levy certified.
   A copy of the budget, certification form and resolution adopting the budget is submitted to the county assessors and the Oregon Department of Revenue by July 15.

An increase in appropriations outside of the above process requires a Supplemental Budget. The Supplemental Budget process involves many of the same procedures for notification and public hearings as the adoption of the annual budget, depending on the amount of the budget change. Transfers from contingency appropriations may be made with Board authorization.

Clackamas County Fire District No. 1

FY2019-20 Budget Calendar

November 2018

6 Prepare revenue estimates (based on tax certifications)
19 Board Meeting - Appoint budget officer

December 2018

11 Distribute FY20 budget policy and guidelines, budget forms, and calendar
Prepare draft of FY20 capital projects budgets
Prepare draft of FY20 special fund budgets
Divisional Budget Meetings conducted by Division Heads

January 2019

7 Advertise for new budget committee members (open until 2/28)
15 Budget Worksession (Senior Staff)

February 2019

15 Station/Program budgets due to division heads
21 Budget Worksessions (Senior Staff and Labor)

March 2019

11 Interview Budget Committee candidates
18 Board Meeting - Appoint Budget Committee members

April 2019

15 Finalize 1st Budget Committee Meeting notice
24 Publish 1st Budget Committee Meeting notice and place on website

May 2019

2 Finalize 2nd Budget Committee Meeting notice
9 First Budget Committee meeting
Distribute FY20 Proposed budget to Board and Committee
15 Publish 2nd Budget Committee Meeting notice and place on website
6pm - Station 14
23 Second budget committee meeting
6pm - Station 14
29 Finalize hearing notice and publication forms

June 2019

5 Publish hearing notice, tax certification and publication forms
17 Budget hearing at Board meeting
6:00pm - Station 5

July 2019

5 Budget to Assessors Offices & county clerk
12 Certify Tax Levy to Assessors Offices

Budgeting, Accounting and Financial Reporting Method

For financial reporting purposes, the Fire District's financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues and expenses are recognized when the exchange actually takes place.

The Fire District's budget is prepared and adopted for each fund on a modified accrual basis of accounting in the main program categories required by Oregon Local Budget Law. Under modified accrual basis of accounting, revenues are recognized as soon as they are both measurable and available. Measurable means that the amount of the transaction can be determined and revenues are considered available when they are collected within the current period or expected to be collected soon enough to be used to pay liabilities of the current period. For this purpose, revenues are considered available if they are collected within 60 days of the end of the current fiscal period.

Budget Summary

Revenues

Revenues are based upon several sources with the majority attributable to property tax collection.

- Recurring revenues will consist of current and prior year's taxes for Clackamas Fire District #1.
- Estimated Assessed Value (AV) increase in the Clackamas County Fire District 1 service district is 4.50%.
- Collection rate is set at 95.25% based on historical analysis.
- Contract Income is reduced from the previous fiscal year. An estimated $232,490 in contract revenue will be received from the following Intergovernmental Agreements:
    - Estacada Fire - Operational Coverage
    - Canby Fire – Fleet Services
    - Gladstone Fire – Fleet Services
    - Lake Oswego Fire – Fleet Services
- Response Income is derived from the deployment of two transport-capable Fire Medic units that the Fire District utilizes as part of a sub-contract agreement with American Medical Response and Clackamas County. One unit is staffed 24-hours per day and the other 40-hours per week. Revenue from this source is estimated at $750,000 for FY2019-20.
- Ambulance Service Area (ASA) Plan revenue is set by Clackamas County in accordance with the 2014 Ambulance Service contract. This is estimated at $135,000 annually.
- Interest income estimates have been increased over prior years based on the current rate of 2.75%. Total interest revenues are estimated at $350,000.
- Retiree Health Payments are received to help offset the expenditure of "Other Post-Employment Benefits" found within the General Fund. Reimbursement from retirees is estimated at $480,000 for FY2019-20.

Expenditures

Personnel Services is the largest expense in the adopted budget, making up 84.6% of all fund expenditures, and including 279.0 Full-Time Equivalent (FTE) employees.

Public Employees Retirement System (PERS) rates will increase for the FY2019-2021 Biennium. New rates will be:

- Tier 1 / 2 rate = 29.67%
    - Tier 1 / 2 members total 28% of all District employees
- Oregon Public Service Retirement Plan (OPSRP) Fire rate = 21.0%
    - 60% of all District employees are enrolled in OPSRP Fire
- Oregon Public Service Retirement Plan (OPSRP) General Services rate = 16.37%
    - OPSRP General Services members total 12% of all District employees

- No new FTE positions are included

- Materials and Services is estimated to be $6,968,152 compared to $6,957,283 in FY2018-19.
- Capital Outlay in all funds is estimated to be $7,252,064 compared to $17,494,250 in FY2018-19.

Capital Construction and Purchases

Capital item purchases occur mainly in the General and Equipment Reserve Funds, totaling $635,145 for FY2019-20. Capital construction is funded from either the Capital Construction or Capital Projects Fund. With bond proceeds from the 2015 and 2017 Series General Obligation Bonds substantially expended by the end of FY2018-19, most capital construction expenditures will occur in the Capital Projects Fund in FY2019-20. Projects include completion of the new Damascus Fire Station 19 and general facility improvements. The Capital Projects Fund also houses $2.5 million in Urban Renewal District funding for construction of a new administrative building, which has been postponed at this time.

Transfers

Transfers will be made to the following funds:

- The PERS Reserve Fund has been set to transfer the remaining fund balance of an estimated $692,484 to the General Fund for FY2019-20 to help offset the impact of PERS increases.
- In the Equipment Replacement Fund, a transfer of $200,000 to the Capital Projects Fund and a transfer of $122,500 to the General Fund are planned. This Fund will use revenue from the sale of surplus equipment in FY2018-19 and FY2019-20 to fund vehicle and apparatus replacements.

Transfers will be received in the following funds:

- The Capital Projects Fund will receive $200,000 in transfers for FY2019-20, and use the available fund balance to meet debt service requirements on the Series 2018 debt and the purchase of the Fleet/Logistics property.
- The General Fund will receive $814,984 in transfers for FY2019-20 to be used to offset the impact of PERS increases, and also to fund operational needs.

Debt Service

The Fire District secured a $7.0 million direct loan in FY2018-19, and received proceeds into the Capital Projects Fund in December 2018. Debt service for FY2019-20 will be $628,105. These requirements will be met with transfers from the General Fund in future years.

The debt service reflected for FY2019-20 also includes both the Series 2015 and Series 2017 General Obligation (GO) bond issues in the Debt Service Fund. Total GO bond debt service requirements are met through the collection of property taxes, and will total $2,054,200 in FY2019-20.

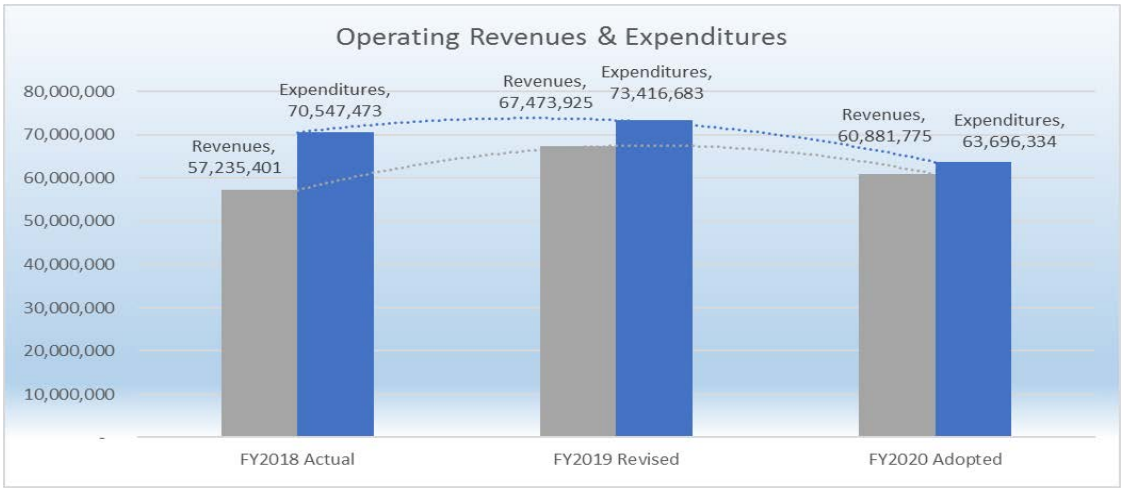
The General Fund also contains funding for the PERS Bond debt service. These funds were previously included in the Personnel Services category, but have been separated out for FY2019-20 to provide clarity. PERS Bond debt service will total $1,884,956 for FY2019-20.

Ending Fund Balance Policy

The Fire District's adopted Cash Management and Program policy has a stated goal that the Board of Directors maintain sufficient resources in its ending fund balance (EFB) to meet cash flow needs in the succeeding year. For the General Fund, analysis indicates that the baseline amount for "sufficient resources" has been approximately 35% of operating, which would equal $19,816,095 in the FY2019-20 Budget. With the combination of the Ending Fund Balance and contingency reserves, the Fire District has budgeted $17,066,146 in reserved funds. Fire District leadership will manage the difference through inter-fund loans and careful timing of purchases until November 2019 when property tax revenues are received.

Clackamas Fire District #1
3-Year Budget Summary - All Funds

	FY2018 ACTUAL	FY2019 REVISED BUDGET	FY2020 ADOPTED
RESOURCES			
Beginning Fund Balance	44,852,705	28,024,713	25,110,419
Revenues			
Tax Revenues	52,090,969	54,908,637	57,202,403
Interest	690,004	668,700	375,700
Bond/Loan Proceeds	-	7,000,000	-
Sale of Property	-	820,000	-
Grants	461,073	702,765	258,182
Other Revenues	3,993,355	3,373,823	3,045,490
Total Revenues	57,235,401	67,473,925	60,881,775
Transfers In	865,000	370,000	1,014,984
TOTAL RESOURCES	102,953,106	95,868,638	87,007,178
REQUIREMENTS			
Expenditures			
Personnel Services	45,820,608	48,965,150	49,476,118
Materials and Services	6,217,515	6,957,283	6,968,152
Capital Outlay	18,509,350	17,494,250	7,252,064
Total Expenditures	70,547,473	73,416,683	63,696,334
Transfers Out	865,000	370,000	1,014,984
Debt Service	3,889,361	4,216,252	4,567,261
Contingency	-	1,963,645	2,415,435
Ending Fund Balance	27,651,272	15,902,058	15,313,164
TOTAL REQUIREMENTS	102,953,106	95,868,638	87,007,178



Clackamas Fire District #1
FY 2019-20 Budget Overview - All Funds
ADOPTED

	General	Equipment Replacement	Capital Projects	Capital Construction	PERS Reserve	Enterprise	Debt Service	TOTAL
RESOURCES								
Beginning Fund Balance	16,930,137	798,244	6,529,024	-	688,484	23,500	141,030	25,110,419
Revenues								
Tax Revenues	54,689,724	-	-	-	-	-	2,512,679	57,202,403
Contract Income	232,490	-	-	-	-	-	-	232,490
Interest Income	350,000	3,000	14,000	2,000	4,000	200	2,500	375,700
Other Income	2,293,000	-	-	500,000	-	5,000	-	2,798,000
Sale of Surplus Property	-	15,000	-	-	-	-	-	15,000
Grants	258,182	-	-	-	-	-	-	258,182
Total Revenues	57,823,396	18,000	14,000	502,000	4,000	5,200	2,515,179	60,881,775
Transfers From Other Funds	814,984	-	200,000	-	-	-	-	1,014,984
TOTAL RESOURCES	75,568,517	816,244	6,743,024	502,000	692,484	28,700	2,656,209	87,007,178
REQUIREMENTS								
Expenditures								
Personnel Services	49,476,118	-	-	-	-	-	-	49,476,118
Materials & Services	6,951,152	-	-	-	-	17,000	-	6,968,152
Capital Outlay	190,145	445,000	6,114,919	502,000	-	-	-	7,252,064
Total Expenditures	56,617,415	445,000	6,114,919	502,000	-	17,000	-	63,696,334
Debt Service	1,884,956	-	628,105	-	-	-	2,054,200	4,567,261
Contingency	2,415,435	-	-	-	-	-	-	2,415,435
Transfers Out	-	322,500	-	-	692,484	-	-	1,014,984
Ending Fund Balance	14,650,711	48,744	-	-	-	11,700	602,009	15,313,164
TOTAL REQUIREMENTS	75,568,517	816,244	6,743,024	502,000	692,484	28,700	2,656,209	87,007,178

Fiscal Year 2019-2020

Adopted Schedule of Appropriations

Allocated to Divisions:	General	Equipment Replacement	Capital Projects	Capital Construction	PERS Reserve	Enterprise	Debt Service	Total
Fire Chief's Office	930,262	-	-	-	-	5,000	-	935,262
Emergency Services	45,619,772	445,000	-	502,000	-	12,000	-	46,578,772
Business Services	10,067,381	-	-	-	-	-	-	10,067,381
Non-Allocated:								
Capital Outlay	-	-	6,114,919	-	-	-	-	6,114,919
Transfers To Other Funds	-	322,500	-	-	692,484	-	-	1,014,984
Contingency	2,415,435	-	-	-	-	-	-	2,415,435
Debt Service	1,884,956	-	628,105	-	-	-	2,054,200	4,567,261
TOTAL APPROPRIATION	60,917,806	767,500	6,743,024	502,000	692,484	17,000	2,054,200	71,694,014
Unapprop Ending Fund Balance	14,650,711	48,744	-	-	-	11,700	602,009	15,313,164
TOTAL BUDGET	$75,568,517	$816,244	$6,743,024	$502,000	$692,484	$28,700	$2,656,209	87,007,178

Total Appropriations	$	71,694,014
Total Unappropriated	$	15,313,164
Total Budget	$	87,007,178

FIRE
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RESCUE

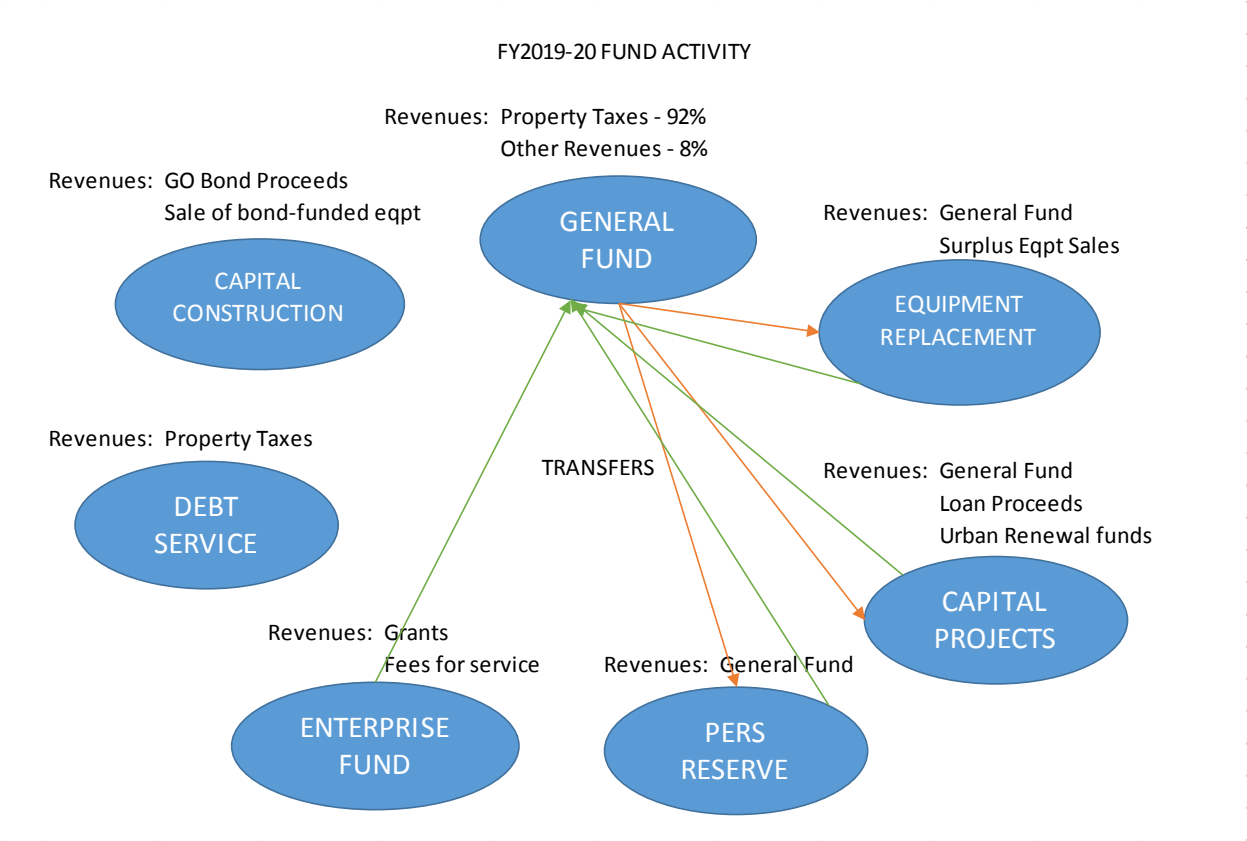
SECTION FIVE

Resources

Key sources of funds for the Fire District include property taxes and charges for services provided. In developing financial plans, staff reviews the history of these key revenues to identify trends that might be useful in formulating assumptions for the current year budget and for financial forecasts over the next five years.

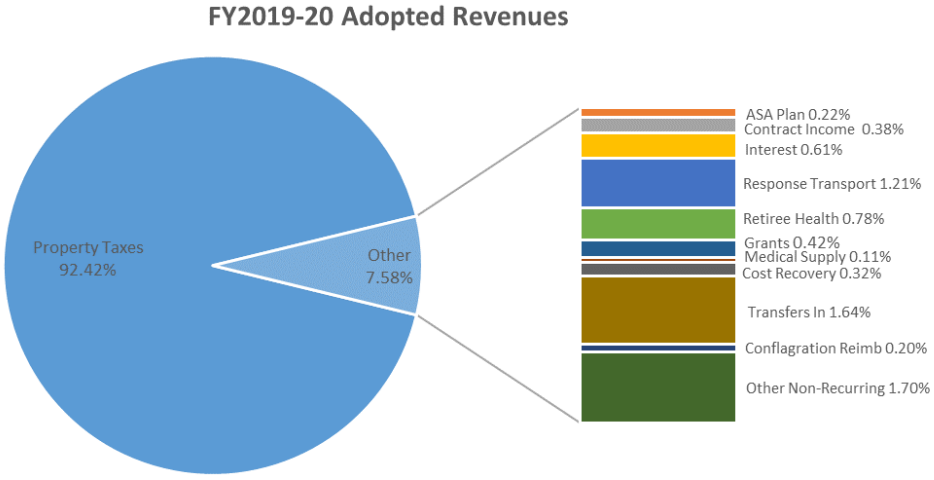
Clackamas Fire District #1 uses several special revenue funds to budget and track certain revenues and expenditures separately. Some are required by law to be tracked separately, and others are tracked separately to meet the internal goal of ensuring funds are spent appropriately.

Below is a summary of the revenue sources for each fund.



Resources

Below is a graph by revenue source used in preparing the FY2019-20 Adopted Budget:



Property Taxes

As indicated in the chart above, the Fire District relies primarily upon property tax collections to provide services. Clackamas Fire District #1 has a permanent tax rate of $2.4012 per $1,000 of assessed value (AV) for operating expenses, and will levy an additional $2,496,882, or approximately 10.6 cents per $1,000 of AV, for bonded debt service. Once expenditures and non-property tax revenues (i.e. contract revenues, interest earned, etc.) for the upcoming fiscal year are determined, the county assessor certifies the tax levy, based on the District's permanent tax rate and the total assessed value of the Fire District.

The Fire District considers multiple factors when developing its expenditure and revenue forecasts early in the budget cycle. Evaluating the economic state of the general area, the Fire District determines the percentage of anticipated tax revenue in an effort to determine the amount of money that will actually be collected. Per Measure 5, passed in 1990, the amount of property tax that can be generated for general government services (other than schools) is limited to $10 per $1,000 of Real Market Value (RMV). Measures 47/50, passed in 1996 and subsequently amended in 1997, A/V to 90 percent of 1996 values and limited A/V growth to 3 percent per year. Revenues are estimated based on historical data, contractual commitments, and information provided by the County Assessor's office.

Since Measure 47/50 was passed, the spread between AV and real market value (RMV) has buffered the Fire District from the volatility of many other government's revenue sources such as income taxes, business taxes, or building permit fees. As long as the total cost of general government services does not exceed $10/1,000 of RMV on individual properties then AV is allowed to grow at the 3% limit. The 3% allowed increase to AV has generally been considered a "floor" assumption. Until recently, most governmental agencies could depend on at least a

3% growth on the assessed value of property. This means that the total dollar limit allowed to fund general government services has declined. Staff continues to monitor the potential impact on the future revenue for the Fire District.

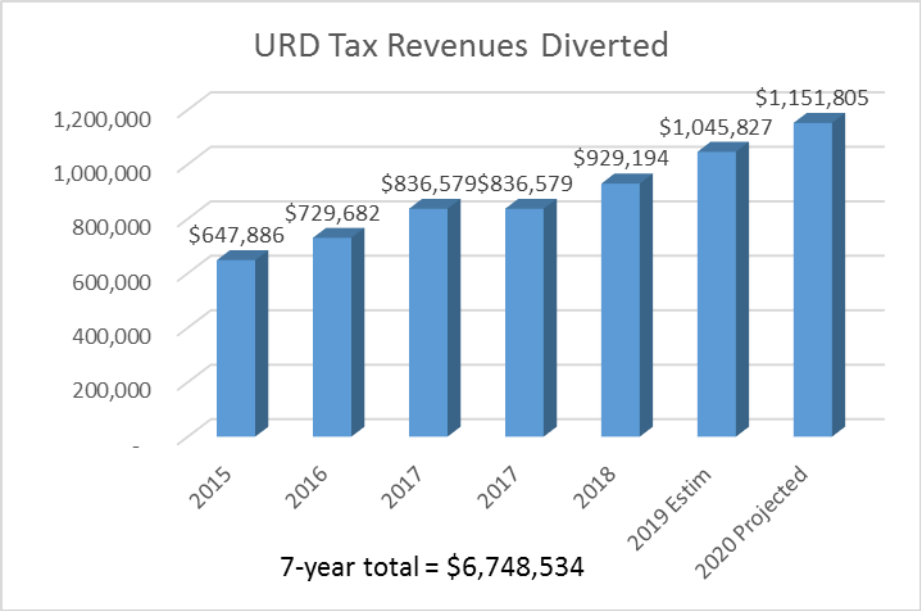
The AV to the Measure 5 adjusted RMV ratio in Clackamas Fire District #1 service area decreased from 68.6% in Fiscal 2017-8 to 65.6% in Fiscal 2019-20. Residential properties comprised 68.3% of taxable value in Clackamas County in 2018. The average real market value of a single family home in Clackamas County in 2018 was $450,901, and the median value was $391,407.

Property taxes comprise 92.42% of total revenues for the FY2019-20 Adopted Budget. Since 2015, the Fire District has experienced an average annual tax revenue increase of approximately 4.42%. The Clackamas County Tax Assessor's Office issues an estimate of AV growth to each taxing entity in the county for revenue forecasting purposes. For the FY2019-20 Budget, the assessor's estimate for AV growth is 4.0%-4.5%. Based on growth and historical trends, the Fire District has budgeted a 4.5% increase in overall tax revenues and a 95.25% collection rate for FY2019-20.

Urban Renewal Districts

The Fire District has four urban renewal Districts that affect its tax revenue currently. They include the North Clackamas Revitalization Area, Milwaukie, Oregon City, and a small amount in the City of Gladstone. The City of Happy Valley has proposed adding a district as well. While Urban Renewal Districts improve the overall economic potential of the communities they serve, they effectively reduce the resources available to the Fire District to provide emergency services to those newly improved areas. The Fire District typically does not realize any revenue increases from these districts for 20 to 30 years, and must continue to provide high-quality services until that time. The revenue diverted from the Fire District tax rolls from urban renewal districts in Clackamas County and in Oregon City for FY2019-20 is estimated to be approximately $1,151,805.

Following is a chart showing revenues diverted in recent years:



After the completion of the Clackamas Town Center Urban Renewal District in 2012, in April of 2015, Clackamas County provided $2.5 million in urban renewal funds to the Fire District to assist with funding an administrative facility. Construction or purchase of an administrative facility must have been made within five years and geographically located within the Clackamas Town Center Urban Renewal Area. The Fire District has secured a ground lease agreement with Clackamas Community College to build a new building on their Harmony Campus property, but this project has been delayed due to the increased costs of construction from high demand. Fire District leadership is re-evaluating possible options for using these funds.

Beginning Fund Balance

It is the Board of Director's policy to provide funding for the ensuing fiscal year's requirements until levied taxes are received. The goal for the General Fund Ending Fund Balance is to have 35% of the operating budget in reserve for use during July 1 and November 15. This becomes the ensuing year's Beginning Fund Balance. The calculated amount for FY2018-19 was $17.7 million; the District estimates it will begin the FY2019-20 year with $16.9 million. Staff has researched the financial needs of the Fire District from July 1 to November 15 and believes the projected carry-forward will be sufficient to fund operations until tax revenues are received in mid-November. As in past years, the immediate need to fund operations could be met with inter-fund loans if necessary to avoid the use of a tax anticipation loan during Fiscal Year 2019-20.

Grant Revenue

The Fire District regularly seeks, applies for and receives grant awards, using the funds for special projects, capital purchases and increases in career and volunteer staffing as specified in the grant. For example, in FY2017-18, Clackamas Fire District #1 was able to use the Staffing for Adequate Fire and Emergency Response (SAFER) grant to add new positions in Emergency Operations. The FY2019-20 will be the third and final year of this funding. In FY2018-19, the Fire District received grants of more than $692,000 for projects including Community Risk Assessment, Urban Search and Rescue, Emergency Preparedness, and Opioid Prevention and Reduction. Several of those grants are carrying forward for expenditure in FY 2019-20, and new grants will be sought.

Other Revenue Sources

Contracted Services

Clackamas Fire District #1 provides services to multiple other fire districts through contracts for service. Services provided are primarily related to fleet services and operational support. For FY2019-20, these contracts for services are expected to result in $232,490 in additional revenues for the Fire District. This includes a temporary renewal of the contract for services with Estacada Fire while a Feasibility Study is conducted to ascertain the impact of shared services on each agency.

Ambulance Transport and Services Agreements

In 2011, the Fire District asked Clackamas County to consider an RFP for ambulance services that would increase innovation and collaboration between first responders and private ambulance providers. The County agreed, and over the next two years went through an RFP process, which resulted in a new five year ambulance contract and went into effect May 1, 2014. As a result, the Fire District has the opportunity to work more closely with the ambulance provider on innovative projects, and has signed a subcontract with the ambulance provider to provide transport services in certain situations that benefit the EMS system. The Fire District realizes a revenue stream as a result of providing ambulance transports. As a participating provider in the Advanced Life Support (ALS) Consortium group, the Fire District also contracts with Clackamas County in a three-way arrangement with the ambulance provider – the Fire District agrees to “stop the response clock” for the ambulance provider, which allows the provider to realize savings in reducing the amount of staffed units. The provider then forwards those savings to the County, who then pays the Fire District a portion of those savings. These savings also result in a revenue stream for the Fire District. The revenue for Fiscal Year 2019-20 is estimated at $135,000.

Additionally, Clackamas Fire District #1 receives ambulance transport revenue through a subcontract with American Medical Response (AMR) which allows Clackamas Fire Medic Units to transport patients to hospitals when AMR ambulance resources are minimal. For FY2019–

20, the Fire District is budgeting an increase in transport revenue to $750,000 due to improved collections and integration into the Emergency Medical Services (EMS) system.

FIRE
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RESCUE

SECTION SIX

Requirements

As Clackamas County experiences increasing population growth and development, the Fire District requires additional highly-trained personnel and cutting-edge equipment to best serve its burgeoning citizen base. As a service organization, labor and operating costs remain one of the Fire District's largest expenditures. Additionally, aging and inadequate fire stations and apparatus must be strategically replaced to serve an expanding service area and population.

Below is a discussion of the major impacts to the Fire District's FY2020 budgeted Requirements:

Personnel Services

Fire protection and emergency response requires highly-trained and capable personnel, and the Fire District continues to invest in a workforce dedicated to meeting the needs of Clackamas County citizens. At 78% of District operating expenses, Personnel Services remains one of the Fire District's largest requirements. The FY2019-20 personnel roster totals 279 FTE – a decrease of 1.0 FTE from the prior year. The Personnel Services budget for FY2019-20 totals $49,476,118 for salaries and benefits – an increase of $2,188,365, or 4.5%, over the FY2018-19 Adopted budget. For the FY2019-20 Adopted Budget, the PERS Bond debt service has been separated out of Personnel Services for clarity.

Position Changes

Below is a summary of position changes included in the Adopted FY2019-20 Budget:

- Financial Services was reassigned to Emergency Services and is no longer a separate division. The 6.0 FTE were added to the Emergency Services totals below.
- A new Fire Chief's Office department was created, and 2.0 FTE moved from Business Services into Fire Chief's Office.
- A non-exempt position was eliminated through attrition in Business Services. A portion of the funds were reallocated to Professional Services to obtain outside vendors as needed for additional support.

The table below displays total Fire District full-time equivalent (FTE) positions, including a reorganization during the year:

Division	2015-16	2016-17	2017-18	2018-19 Adopted	2019-20 Adopted
Fire Chief's Office	4.00	5.00	2.00	2.00	4.00
Emergency Services	234.39	234.08	239.50	236.00	242.00
Business Services	24.50	27.50	28.00	36.00	33.00
Financial Services	4.75	5.00	5.00	6.00	0.00
Total Full Time Equivalents (FTE)	267.64	271.58	274.50	280.00	279.00

Public Employees Retirement System (PERS)

The FY2019-20 Adopted Budget represents the first year of a new biennium for PERS rates, and a substantial rate increase is included in this budget. PERS rates increased significantly for the 2019-2021 Biennium, partially to address the legal challenges described below. For Clackamas

Fire District #1, the total PERS increase (including those due to salary changes) will cost an additional $1,729,825, or nearly 30.0%, over the FY2018-19 Adopted Budget.

PERS is funded predominately by investment returns along with the employer and employee funding; therefore, the economy has a significant impact on the funding of the system. The economic downturn took PERS from a 112 percent funded status at the end of 2007, to an estimated funded status of 71-72 percent through the end of 2015.

In 2013, two Senate Bills were signed into law. Senate Bill 822, signed into law in May 2013, eliminated the tax remedy for beneficiaries not subject to Oregon income tax and limited the 2013 post-retirement COLA to 1.5% of annual benefit. Senate Bill 861 signed into law in October 2013 limited the post-retirement COLA for years beyond 2013 to 1.25% on the first $60,000 of annual benefit and 0.15% on annual benefits above $60,000. In response to the new legislation, the PERS Board recalculated the rates for the 2013-15 biennium.

There were several legal challenges to the new legislation and the Legislature referred all challenges directly to the Oregon Supreme Court. The Court heard arguments in October of 2014 and issued an opinion on April 30, 2015 to partially overturn the legislation. The court ruled in summary:

- The Court found that the legislative changes that allowed for reduction in payments for those who live out of state and don't pay Oregon income taxes(and were entitled to an increase in benefits based on taxation issues coming out of early 1990s litigation) is allowed and constitutional.
- The Courts also ruled that reducing COLAs for time before the 2013 legislative changes is unconstitutional, though COLAs going forward can be reduced.

Clackamas Fire District #1 received the valuation for the 2019-21 biennium and the rates are shown in the table below. PERS has advised employers to expect employer rate increases to be approximately 20% for the next three biennial cycles. The PERS Reserve Fund (70) has been used to set aside funds for use in smoothing the impact of future rate increases, however, the Adopted FY2019-20 Budget includes a transfer of the entire remaining fund balance from the PERS Reserve Fund, approximately $692,000, to the General Fund to help offset the increase.

Employer rates for 2019-21 biennium are listed below.

Biennium	2009-11	2011-13	2013 -15 (revised)	2015-17	2017-19	2019-21
Tier 1/Tier 2	10.62%	17.55%	17.87%	17.55%	23.83%	28.53 %
OPSRP – General	3.79%	8.59%	8.50%	8.34%	12.01%	16.37%
OPSRP – Police & Fire	6.50%	11.30%	12.60%	12.45%	16.78%	21.00%

The Fire District's PERS employee group is comprised of 28% Tier1/Tier 2 employees and 72% OPSRP employees. In FY2018-19, the PERS employee group was comprised of 31% Tier1/Tier 2 employees and 69% OPSRP employees. As the Tier 1/Tier 2 participants retire, the calculation for PERS employer expense will shift to the lower OPSRP rates.

Further changes in the PERS system are expected after the passage of Senate Bill 1049 in 2019, but legal challenges have already been filed. Fire District staff will keep informed and adjust the budget through a supplemental budget process if necessary.

In addition to the employer rates, the Fire District will make two payments of principal and interest on the PERS Bond totaling $1,884,956.

Health Insurance Premiums

Health insurance premiums are another factor impacting personnel services costs. District staff have worked hard to find and manage health plans that provide high quality care for personnel at reasonable cost to the District. For FY2019-20, staff has performed detailed analysis of actual plan selection, and has been able to decrease the budgeted premiums by 3.6% for existing positions.

Annual Salary Increases

The total FY2019-20 Adopted Budget also includes changes due to contracts and work agreements, scheduled step increases and provision for a cost of living adjustment (COLA) for non-represented staff. For represented staff, salary rates are set through June 30, 2021. Non-represented staff salary adjustments have been planned at 3.0% increase for most staff on January 1, 2019. Executive staff salaries are set independent of CPI-U adjustments and step increases.

Materials and Services

The Materials and Services category reflects the operating costs of the Fire District. Almost solely budgeted in the General Fund, this category budget is developed by each department manager and station captain based on the anticipated needs of their area. Some expenditures, such as fuel costs, are centralized in a single department for the entire District, and others, such as utility costs, are budgeted in each department or station individually.

The table below represents historical spending for Materials and Services in the General Fund:

	FY2016	FY2017	FY2018	FY2019 Revised	FY2019 Estimated	FY2020 Adopted
Total Expenditures	$5,070,891	$6,341,133	$6,187,051	$6,957,283	$6,445,487	$6,968,152
% Change	-9.3%	25.0%	-2.4%	9.5%		.2%

The FY2019-20 Adopted Budget shows a 2.5% increase over FY2018-19 primarily due to a correction in the budgeting method for capital items. Staff reviewed items previously budgeted as capital and found that most items did not meet the criteria to be capitalized according to the Fixed Asset Policy. A total of $287,174 was moved out of Capital budgeted line items and into the Materials and Services budgeted line items, equating to a 4.2% increase to Materials and Services. However, other significant reductions were made to offset increasing utility costs and costs of goods and services that brought the total to .2% over the FY2018-19 Budget in spite of these changes.

Capital Projects and Outlay

Capital projects and capital outlay are primarily budgeted for expenditure from the following funds:

1. Equipment Replacement Fund (20) – This fund is used to plan for replacement of large capital items, typically through a replacement schedule. Each year, the proposed budget is developed from zero based on the anticipated needs for the upcoming year. Purchases include apparatus, cardiac monitors, firefighting equipment, fleet vehicles and other essential equipment. Based on current replacement schedules and future equipment needs, an annual budget averaging $638,000 would be ideal, but that may fluctuate with actual needs in a given year. For the FY2019-20 Adopted Budget, all planned purchases are fire-fighting equipment totaling $445,000.

The table below represents historical spending in the Equipment Replacement Fund:

	FY2016	FY2017	FY2018	FY2019 Revised	FY2020 Adopted
Total Expenditures	$1,421,852	$596,120	$437,613	$607,148	$445,000

2. Capital Projects Fund (30) – The Capital Projects Fund is used to plan for land acquisition, capital construction, capital grant projects and Urban Renewal-funded projects. This fund is used when bond proceeds are not available, or for projects/purchases not included in a bond issue. For the FY2019-20 Adopted Budget, expenditures total $6,743,024, and include ongoing debt service and contract payments

for purchase of the Fleet/Logistics property, funding for design and construction of an administration building, and completion of station construction.

The table below represents historical spending in the Capital Projects Fund:

	FY2016	FY2017	FY2018	FY2019 Revised	FY2020 Adopted
Total Expenditures	$283,417	$536,960	$379,657	$10,405,638	$6,743,024

3. Capital Construction Fund (60) – This fund is used to separately track bond proceeds and expenditures. Although all bond proceeds were expended by June 30, 2019, the FY2019-20 Adopted Budget includes revenues and expenditures of $502,000 due to anticipated energy rebates funded with bond proceeds, and a potential reimbursement for capital equipment purchased. If realized as budgeted, these funds will be used for projects outlined in the bond proposal, including renovation of the Training Center.

The table below represents historical spending in the Capital Construction Fund:

	FY2016	FY2017	FY2018	FY2019 Revised	FY2020 Adopted
Total Expenditures	$1,966,656	$8,794,455	$17,053,194	$6,120,586	$502,000

Debt Service Requirements

The Fire District carries long-term debt to finance capital purchases and improvements, and for pension cost containment. As noted above, the debt service for notes and direct loans are budgeted in the Capital Projects Fund, and bond issues are budgeted in the Debt Service Fund.

Following is a summary of the Fire District's long-term debt outstanding as of July 1, 2019:

Outstanding Long-Term Debt as of July 1, 2019

	Date of Issue	Date of Maturity	Amount Issued	Amount Outstanding
General Obligation Bonds				
General Obligation Bonds, Series 2015	08/04/15	06/01/30	$ 17,780,000	$13,750,000
General Obligation Bonds, Series 2017	06/22/17	06/01/32	$11,220,000	$11,100,000
Total General Obligation Bonds				**$24,850,000**
Limited-Tax & Other Obligations				
Fleet/Logs Center Land Purchase	06/01/10	06/01/25	$ 1,200,000	$611,015
Pension Bonds, Series 2005	09/23/05	06/01/28	$ 20,335,000	$15,020,000
Series 2018A Direct Loan	12/20/18	12/15/38	$7,000,000	$6,879,074
Total Limited-Tax & Other Obligations				**$22,510,089**
Total Long-Term Debt				**$47,360,089**

Following is the projected total debt service for all types of outstanding debt:

Projected Debt Service Requirements

	Series 2015 Bonds		Series 2017 Bonds		2005 Pension Bonds		Series 2018A Loan		Fleet/Logs Site		
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total Debt Service
2020	925,000	572,600	125,000	431,600	1,135,000	749,955	241,316	265,272	87,227	34,288	4,567,258
2021	1,000,000	526,350	170,000	426,600	1,285,000	694,805	250,795	255,793	93,607	28,908	4,731,858
2022	1,050,000	476,350	240,000	419,800	1,445,000	630,504	260,646	245,942	98,319	23,196	4,889,757
2023	1,175,000	423,850	250,000	410,200	1,615,000	558,196	270,883	235,705	104,383	17,132	5,060,349
2024	1,245,000	365,100	320,000	400,200	1,800,000	477,382	281,523	225,065	110,821	10,694	5,235,785
2025-2030	8,355,000	979,600	4,385,000	1,904,350	7,740,000	905,224	1,937,166	1,102,364	116,658	3,859	27,429,221
2031-2038	-	-	5,610,000	282,500	-	-	3,636,745	418,112	-	-	9,947,357
Total	$13,750,000	$3,343,850	$11,100,000	$4,275,250	$15,020,000	$4,016,066	$6,879,074	$2,748,253	$611,015	$118,077	$61,861,585

The Fire District is well within the limits of outstanding GO debt at $24,850,000. Following is the debt capacity calculation for General Obligation debt.

Clackamas County Fire District No. 1 General Obligation Debt Capacity		
Measure 5 ("M5") Real Market Value (Fiscal Year 2018-2019)	$	34,747,971,049
Debt Capacity		
General Obligation Debt Capacity (1.25% of real market value)	$	434,349,638
Less Outstanding Debt Subject to Limit	$	24,850,000
Remaining General Obligation Debt Capacity	$	409,499,638
Percent of Capacity Issued		5.7%

FIRE
1
RESCUE

SECTION SEVEN

General Fund Summary

GENERAL FUND – 10

The General Fund is the Fire District's primary operating fund, and it accounts for all financial resources and expenditures not required to be accounted for in a separate fund. The primary revenue source for the General Fund is property tax collections. Resources allocated in the General Fund are used for the day to day operations of the Fire District, including fire protection and administration. Beginning in FY2019-20, expenditures will be appropriated by functional level for this fund: Fire Chief's Office, Emergency Services, Business Services, Transfers, Debt Service and Contingency. For comparability, the FY2019-20 Adopted Budget is shown below in the same format as prior years.

GENERAL FUND SUMMARY

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 REVISED	FY 2020 PROPOSED	FY 2020 APPROVED	FY 2020 ADOPTED
RESOURCES:						
Beginning Fund Balance	16,919,150	17,609,116	17,303,197	16,930,137	16,930,137	16,930,137
Property Taxes	48,045,718	49,850,979	52,910,709	54,689,724	54,689,724	54,689,724
Interest on Investments	272,311	478,626	540,000	350,000	350,000	350,000
Retiree Health Reimbursement	402,700	503,166	426,420	480,000	480,000	480,000
Grant Revenues	75,846	461,073	702,765	258,182	258,182	258,182
Contract Income	305,983	1,867,494	391,186	232,490	232,490	232,490
Amb Svcs Agmt Revenue	130,944	87,732	130,944	135,000	135,000	135,000
Ambulance Transport Revenue	404,006	555,894	625,000	750,000	750,000	750,000
Medical Supply Reimbursement	-	18,102	70,000	70,000	70,000	70,000
Service Cost Recovery	-	-	80,000	200,000	200,000	200,000
Other Revenues	337,815	393,842	1,365,773	658,000	658,000	658,000
Transfers From Other Funds	-	365,000	370,000	814,984	814,984	814,984
TOTAL RESOURCES:	66,894,473	72,191,024	74,915,994	75,568,517	75,568,517	75,568,517
REQUIREMENTS:						
Personnel Services	41,823,104	47,531,426	50,850,106	49,397,118	49,397,118	49,476,118
Materials & Services	6,341,133	6,217,515	6,861,601	7,030,152	7,030,152	6,951,152
Capital Outlay	596,120	638,886	904,708	190,145	190,145	190,145
Debt Service - PERS Bond	shown in Personnel svcs			1,884,956	1,884,956	1,884,956
Transfers To Other Funds	525,000	500,000	-	-	-	-
Contingency	-	-	1,963,645	2,415,435	2,415,435	2,415,435
Ending Fund Balance	17,609,116	17,303,197	14,335,934	14,650,711	14,650,711	14,650,711
TOTAL REQUIREMENTS:	66,894,473	72,191,024	74,915,994	75,568,517	75,568,517	75,568,517

Beginning Fund Balance

The Beginning Fund Balance for FY2019-20 reflects reserved funds carried forward from FY2018-19 per Board policy, as well as any unspent funds. Funds carried forward from FY2018-19 are projected to be approximately $16,930,137.

General Fund Summary

Revenues

Property Taxes - The primary source of revenues for the General Fund in FY2019-20 is property taxes, comprising 94.6% of operating revenues. The FY2019-20 Adopted Budget is based on a 4.5% increase in property taxes, however, estimates received from Clackamas County indicate that the anticipated growth in assessed value (AV) for Clackamas County is 4.0-4.5% for 2020. This estimate was received too late in the process for a change, so the estimated 4.5% increase remains. The collections rate used for FY2019-20 is 95.25%. Staff will adjust spending levels during the year as the true property tax growth and collection rate is realized.

Contract Income – Clackamas Fire District #1 provides services to multiple other fire districts through contracts for service. Services provided include fleet services and operational coverage. For FY2019-20, these contracts for services are expected to result in $232,490 in additional revenues for the Fire District.

Ambulance Transport and Services Agreement – The Fire District receives ambulance transport revenue through a subcontract with American Medical Response (AMR) which allows Clackamas Fire Medic Units to transport patients to hospitals when AMR ambulance resources are minimal. For FY2019–20, the Fire District is budgeting an increase in transport revenue to $750,000 due to increased usage and integration into the Emergency Medical Services (EMS) system. Revenue is also received through an agreement when our first-response Advanced Life Support units respond to incidents and is budgeted at $135,000 annually. Additionally, the Fire District is also reimbursed for EMS consumable supplies at an estimated $70,000.

Retiree Health – The Retiree Health line item accounts for reimbursements received from retired employees for continued health benefits. These revenues are offset with costs paid by the Fire District for those benefits. Staff expects to receive reimbursement for approximately $480,000 for continuing health benefits. These revenues and corresponding costs could fluctuate with unanticipated retirements.

Grant Revenue – Grant revenues of $258,182 have been budgeted in the FY2019-20 Adopted Budget for ongoing and new grants recently awarded.

Expenditures

The Fire District is expecting to enter a period of several years in which expenditures will outpace the growth of revenues. In anticipation, this budget focuses on reducing expenditures through efficiency gains, program evaluation and restricted spending. The total expenditures for FY2019-20 in the General Fund are $58,502,371. This is a slight decrease over the prior fiscal year's revised budget, primarily to adjust expenditures to not exceed revenue receipts.

General Fund Summary

GENERAL FUND SUMMARY

	OBJECT CODE DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 REVISED	FY 2020 PROPOSED	FY 2020 APPROVED	FY 2020 ADOPTED
	TOTAL EXPENDITURE	$ 48,760,357	$54,387,827	$58,616,415	$ 58,502,371	$ 58,502,371	$ 58,502,371

Personnel Services – When conflagration costs and the PERS debt service are excluded, the FY2019-20 Adopted Budget Personnel Services reflects an increase of $1,033,057, or approximately 2.1% over last fiscal year's revised budget. This number includes negotiated annual salary changes implemented during FY2018-19 and a nearly $1.8 million increase in PERS employer rates.

GENERAL FUND SUMMARY

	OBJECT CODE DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 REVISED	FY 2020 PROPOSED	FY 2020 APPROVED	FY 2020 ADOPTED
5501	Fire Chief	172,584	182,943	189,344	193,140	193,140	193,140
5503	Deputy Chief	317,091	335,683	347,420	354,386	354,386	354,386
5504	Division Chief	478,028	347,287	552,717	483,255	483,255	483,255
5505	Battalion Chief	1,013,245	1,363,911	1,784,877	1,848,805	1,848,805	1,848,805
5506	Exempt Staff Group	1,510,540	1,624,544	1,694,908	1,786,096	1,786,096	1,786,096
5507	Fire Inspectors	440,619	419,164	434,270	455,238	455,238	455,238
5508	Deputy Fire Marshal - Captain	439,487	537,663	350,303	233,436	233,436	233,436
5509	Deputy Fire Marshal - Lieutenant	-	-	206,090	214,160	214,160	214,160
5510	Captain	2,265,409	2,389,100	2,532,812	2,562,977	2,562,977	2,562,977
5512	Lieutenant	3,330,285	3,524,479	3,779,314	3,747,800	3,747,800	3,747,800
5515	Apparatus Operator	4,700,861	4,832,410	5,258,510	5,642,595	5,642,595	5,642,595
5520	Fire Fighter	5,921,154	6,805,155	7,206,288	7,108,064	7,108,064	7,108,064
5530	Non-Exempt Staff Group	1,469,898	1,525,503	1,754,285	1,752,651	1,752,651	1,752,651
5525	Paramedic	-	64,600	226,348	266,124	266,124	266,124
5535	Other Employee	70,598	151,752	73,982	124,906	124,906	124,906
5540	Temporary Labor	47,769	56,060	72,960	88,385	88,385	88,385
5545	Premium Pay	281,812	345,846	417,640	387,967	387,967	387,967
5550	Conflagration Labor	-	691,980	417,103	-	-	-
5555	School Replacement	28,042	32,408	30,000	40,954	40,954	40,954
5560	Operational Replacement	4,870,245	4,995,086	5,495,498	4,600,000	4,600,000	4,679,000
5562	Vacation Buyback	35,716	42,550	65,000	65,000	65,000	65,000
5563	Retirement/Separation Vacation	454,292	432,646	350,000	200,000	200,000	200,000
5600	Overtime	536,805	510,615	491,915	351,210	351,210	351,210
6620	Social Security	2,045,806	2,167,902	2,426,596	2,488,204	2,488,204	2,488,204
6640	Tri-Met Taxes	135,152	178,417	190,340	195,155	195,155	195,155
	Transit Tax	-	-	-	3,247	3,247	3,247
6656	PERS Employer	4,645,078	5,813,515	5,827,853	7,557,678	7,557,678	7,557,678
6667	PERS Bond Payment	1,632,478	1,710,818	1,798,545	-	-	-
6670	Deferred Compensation Contribution	426,654	573,055	594,289	742,714	742,714	742,714
6675	Unemployment	4,138	2,654	5,000	5,000	5,000	5,000
6680	Life Insurance	33,977	74,648	45,000	45,000	45,000	45,000
6685	Conflagration Benefits	-	248,477	191,397	-	-	-
6690	Cafeteria Plan	2,904,046	3,488,332	3,973,908	3,831,384	3,831,384	3,831,384
6691	PEHP	307,250	321,764	336,000	332,500	332,500	332,500
6692	Other Post Employment Benefits	672,729	604,464	675,000	630,565	630,565	630,565
6693	Health Trust	-	449,381	303,413	267,738	267,738	267,738
6700	Floater Allowance	13,370	21,288	-	-	-	-
6701	Vehicle Allowance	9,266	9,425	11,216	11,216	11,216	11,216
6702	Tool Allowance	4,800	5,294	6,000	6,000	6,000	6,000
6703	Cell/Tech Allowance	1,580	3,495	3,400	7,200	7,200	7,200
6705	Workers Compensation	602,300	647,112	730,565	766,368	766,368	766,368
	PERSONNEL SERVICES SUBTOTAL	$ 41,823,104	$47,531,426	$50,850,106	$ 49,397,118	$ 49,397,118	$ 49,476,118

General Fund Summary

Please see below for a reconciliation of General Fund Personnel Services costs. This table equalizes the year-to-year costs by removing the conflagration costs that aren't budgeted and the PERS Bond payments that were moved out of Personnel Services for FY2019-20.

Changes to Personnel Svcs Budget		
	FY2019	FY2020
Total Budget	$ 50,850,106	$ 49,476,118
Less Conflag Labor	(417,103)	0
Less Conflag Benefits	(191,397)	0
Less PERS Bond	(1,798,545)	0
Total Comparable	$ 48,443,061	$ 49,476,118
Total Change - dollars		$ 1,033,057
Total Change - percentage		2.1%

General Fund Summary

Materials and Services – This category reflects an increase of $89,551, or approximately 1.4%. This increase is primarily due to the addition of capital budget items not meeting the criteria for capitalizing, which totaled $287,174. When the capital changes are excluded, reductions in other line items more than compensate for the increase, resulting in an actual overall category decrease of 2.9% over the FY2018-19 Revised Budget. This reduction is intended to adjust expenditures going forward in an effort to better align the pace of expenditure growth with anticipated revenues.

GENERAL FUND SUMMARY

	OBJECT CODE DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 REVISED	FY 2020 PROPOSED	FY 2020 APPROVED	FY 2020 ADOPTED
7010	Elections	34,130	-	30,000	-	-	-
7015	Meeting Expense	23,668	16,870	27,203	27,550	27,550	27,550
7030	Civil Service	7,692	6,182	10,500	6,000	6,000	6,000
7035	Bank Service Charges	17,931	22,464	15,000	15,000	15,000	15,000
7040	Dues & Publications	29,691	27,890	36,343	41,841	41,841	41,841
7045	Awards & Recognition	32,353	25,250	32,664	38,000	38,000	38,000
7050	Program R&D	-	-	-	-	-	-
7055	Operating Expense	120,859	76,887	432,975	198,420	198,420	198,420
7065	Fire Fighting Supply	81,977	75,314	75,222	64,900	64,900	64,900
7070	Rescue Supply	18,705	17,477	37,840	8,903	8,903	8,903
7075	EMS Supply	99,775	236,336	227,591	241,500	241,500	241,500
7078	Department Consumables	-	26,210	18,005	20,000	20,000	20,000
7080	Fuel	188,338	277,199	223,382	232,300	232,300	232,300
7085	Uniform & Protective Eqpt	751,783	461,067	409,249	347,305	347,305	428,305
7090	Office Supplies	23,709	19,881	30,975	15,900	15,900	15,900
7095	Software & Supplies	296,678	366,187	389,214	580,867	580,867	580,867
7105	Household Supply	64,769	60,122	77,496	55,793	55,793	55,793
7110	Professional Services	591,245	439,951	534,692	585,662	585,662	585,662
7115	Dispatch Services	1,344,586	1,419,470	1,337,739	1,798,160	1,798,160	1,638,160
	Utilities-Natural Gas	-	30,208	-	64,109	64,109	64,109
	Utilities-Electric	-	88,452	-	171,777	171,777	171,777
	Utilities-Garbage	-	5,016	-	51,081	51,081	51,081
	Utilities-Water	-	10,023	-	118,417	118,417	118,417
7120	Utilities-Other	399,822	324,423	497,076	135,972	135,972	135,972
7122	Telephone Service	390,713	354,108	341,000	336,300	336,300	336,300
7130	Insurance-Property / Casualty	213,317	228,033	241,063	259,500	259,500	259,500
7135	Medical Services	191,216	201,210	253,325	240,654	240,654	240,654
7140	Schools & Conferences	204,390	132,892	143,550	66,750	66,750	66,750
7141	Tuition Reimbursement	-	18,216	40,000	60,000	60,000	60,000
7142	Travel Expense	-	17,156	33,363	21,500	21,500	21,500
7145	Mileage Reimbursement	148,745	119,673	49,600	71,300	71,300	71,300
7150	Volunteer Fire Fighter	-	131,292	68,732	35,000	35,000	35,000
7155	Vehicle Maintenance	416,830	310,647	471,868	431,981	431,981	431,981
7160	Equipment Maintenance	91,284	119,412	117,529	114,669	114,669	114,669
7165	Radio Maintenance	20,034	29,948	33,500	31,250	31,250	31,250
7170	Facility Maintenance	265,499	281,121	280,083	208,200	208,200	208,200
7175	Office Eqpt Maintenance	26,970	38,135	63,340	121,640	121,640	121,640
7180	Computer / Video Maintenance	36,041	11,532	23,780	21,650	21,650	21,650
7185	SCBA Program	25,387	2,019	-	-	-	-
7187	Fire Extinguisher Expense	-	2,116	4,000	2,500	2,500	2,500
7190	Training	68,600	69,878	56,757	51,257	51,257	51,257
7195	Public Education	44,420	49,923	65,390	67,000	67,000	67,000
7205	Freight & Misc Expense	27,277	25,882	30,547	30,000	30,000	30,000
7210	Small Tool, Equipment & Furnishings	-	12,963	65,200	39,544	39,544	39,544
7215	Other Materials & Services Costs	42,699	28,480	35,808	-	-	-
	MATERIALS & SERVICES SUBTOTAL	$ 6,341,133	$ 6,217,515	$ 6,861,601	$ 7,030,152	$ 7,030,152	$ 6,951,152

General Fund Summary

Please see below for a reconciliation of General Fund Materials and Services costs. This table equalizes the year-to-year costs by removing the reclassification of capital items.

Changes to Materials and Svcs Budget	FY2019	FY2020
Total Budget	$ 6,861,601	$ 6,951,152
Less Capital added	0	(287,174)
Total Comparable	$ 6,861,601	$ 6,663,978
Total Change - dollars		$ (197,623)
Total Change - percentage		-2.9%

Capital Outlay – As noted above, the items budgeted in General Fund Capital Outlay were reviewed and adjusted for the FY2019-20 Adopted Budget, and now include only assets/projects that qualify for capitalization.

GENERAL FUND SUMMARY

	OBJECT CODE DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 REVISED	FY 2020 PROPOSED	FY 2020 APPROVED	FY 2020 ADOPTED
8825	Fire Fighting Equipment	129,044	56,122	68,900	15,200	15,200	15,200
8835	EMS & Rescue Equipment	5,841	30,962	15,000	-	-	-
8845	Communication Equipment	956	5,704	45,000	7,000	7,000	7,000
8850	Staff Vehicles	-	49,900	-	-	-	-
8860	Facility Improvement	12,281	73,346	103,460	49,700	49,700	49,700
8870	Furniture, Appliances & Tools	57,265	142,229	403,188	1,000	1,000	1,000
8885	Office Equipment	46,920	18,658	2,000	-	-	-
8890	Computer / AV Hardware	343,813	261,965	267,160	117,245	117,245	117,245
	CAPITAL OUTLAY SUBTOTAL	596,120	638,886	904,708	190,145	190,145	190,145

Debt Service

The debt service for the 2015 PERS Pension Bond is budgeted in the General Fund to keep it separate from the property tax-funded bonds. Formerly included in Personnel Services, this debt service is funded as part of General Fund expenditures.

GENERAL FUND SUMMARY

	OBJECT CODE DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 REVISED	FY 2020 PROPOSED	FY 2020 APPROVED	FY 2020 ADOPTED
9916-17	Debt Service - PERS Bond	shown in Personnel Svcs			1,884,956	1,884,956	1,884,956

Transfers to Other Funds

All transfers to other funds have been eliminated in the FY2019-20 Budget to preserve the General Fund's balance going forward. With the anticipated deficit budget over the next several fiscal years, staff anticipates needing to use fund balance to present a balanced budget. However, this is a short-term solution as these funds are primarily used to replace aged and/or damaged equipment critical to the mission. Staff hopes to reinstate these transfers within the next fiscal year.

Ending Fund Balance and Contingency

Contingency reserves were calculated consistent with prior years, set at $2,415,435. This reserve amount is set using a combination of two separate calculations. The first calculation reserves $1,000,000 in a 'Restricted Contingency' account per Board policy. The 'Restricted Contingency' was established to provide the Fire District liquidity in dealing with unanticipated catastrophic emergencies that threaten public health and/or safety, are expected to last more than 7 days, and cost more than $50,000. The second calculation reserves $1,415,435, which is equivalent to 2.5% of the operating budget per Board policy.

The Ending Fund Balance for the FY2019-20 Adopted Budget is calculated using the following formula:

Beginning Fund Balance		Expenditures	
+ Revenues		+Transfers Out	
+ Transfers In		+Contingency Reserves	Budgeted
Total Resources	LESS	Total Requirements	= Ending Fund Balance

In the FY2019-20 Adopted Budget, the budgeted Ending Fund Balance (EFB) is $14,650,711, a net change over the FY2018-19 Revised Budget EFB of $314,777. If Contingency reserves are unused during FY2019-20, they will add to the EFB and increase the actual balance. With unused reserves, staff anticipates the actual EFB to be approximately $17.1 million.

Once calculated through the formula above, the EFB is compared to the Board Policy. The policy currently specifies that the budgeted EFB shall be calculated at 35% of the operational budget. Based on the FY2019-20 Adopted Budget, the EFB should be $19.8 million per Board policy, which would require $2.7 million in cuts to operations. Although less than Board policy, staff believes the budgeted reserves of $17.1 million will be sufficient to fund operations before tax receipts are realized based on analysis of financial need between July 1 and November 15.

GENERAL FUND SUMMARY

	OBJECT CODE DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 REVISED	FY 2020 PROPOSED	FY 2020 APPROVED	FY 2020 ADOPTED
5501	Fire Chief	172,584	182,943	189,344	193,140	193,140	193,140
5503	Deputy Chief	317,091	335,683	347,420	354,386	354,386	354,386
5504	Division Chief	478,028	347,287	552,717	483,255	483,255	483,255
5505	Battalion Chief	1,013,245	1,363,911	1,784,877	1,848,805	1,848,805	1,848,805
5506	Exempt Staff Group	1,510,540	1,624,544	1,694,908	1,786,096	1,786,096	1,786,096
5507	Fire Inspectors	440,619	419,164	434,270	455,238	455,238	455,238
5508	Deputy Fire Marshal - Captain	439,487	537,663	350,303	233,436	233,436	233,436
5509	Deputy Fire Marshal - Lieutenant	-	-	206,090	214,160	214,160	214,160
5510	Captain	2,265,409	2,389,100	2,532,812	2,562,977	2,562,977	2,562,977
5512	Lieutenant	3,330,285	3,524,479	3,779,314	3,747,800	3,747,800	3,747,800
5515	Apparatus Operator	4,700,861	4,832,410	5,258,510	5,642,595	5,642,595	5,642,595
5520	Fire Fighter	5,921,154	6,805,155	7,206,288	7,108,064	7,108,064	7,108,064
5530	Non-Exempt Staff Group	1,469,898	1,525,503	1,754,285	1,752,651	1,752,651	1,752,651
5525	Paramedic	-	64,600	226,348	266,124	266,124	266,124
5535	Other Employee	70,598	151,752	73,982	124,906	124,906	124,906
5540	Temporary Labor	47,769	56,060	72,960	88,385	88,385	88,385
5545	Premium Pay	281,812	345,846	417,640	387,967	387,967	387,967
5550	Conflagration Labor	-	691,980	417,103	-	-	-
5555	School Replacement	28,042	32,408	30,000	40,954	40,954	40,954
5560	Operational Replacement	4,870,245	4,995,086	5,495,498	4,600,000	4,600,000	4,679,000
5562	Vacation Buyback	35,716	42,550	65,000	65,000	65,000	65,000
5563	Retirement/Separation Vacation	454,292	432,646	350,000	200,000	200,000	200,000
5600	Overtime	536,805	510,615	491,915	351,210	351,210	351,210
6620	Social Security	2,045,806	2,167,902	2,426,596	2,488,204	2,488,204	2,488,204
6640	Tri-Met Taxes	135,152	178,417	190,340	195,155	195,155	195,155
	Transit Tax	-	-	-	3,247	3,247	3,247
6656	PERS Employer	4,645,078	5,813,515	5,827,853	7,557,678	7,557,678	7,557,678
6667	PERS Bond Payment	1,632,478	1,710,818	1,798,545	-	-	-
6670	Deferred Compensation Contribution	426,654	573,055	594,289	742,714	742,714	742,714
6675	Unemployment	4,138	2,654	5,000	5,000	5,000	5,000
6680	Life Insurance	33,977	74,648	45,000	45,000	45,000	45,000
6685	Conflagration Benefits	-	248,477	191,397	-	-	-
6690	Cafeteria Plan	2,904,046	3,488,332	3,973,908	3,831,384	3,831,384	3,831,384
6691	PEHP	307,250	321,764	336,000	332,500	332,500	332,500
6692	Other Post Employment Benefits	672,729	604,464	675,000	630,565	630,565	630,565
6693	Health Trust	-	449,381	303,413	267,738	267,738	267,738
6700	Floater Allowance	13,370	21,288	-	-	-	-
6701	Vehicle Allowance	9,266	9,425	11,216	11,216	11,216	11,216
6702	Tool Allowance	4,800	5,294	6,000	6,000	6,000	6,000
6703	Cell/Tech Allowance	1,580	3,495	3,400	7,200	7,200	7,200
6705	Workers Compensation	602,300	647,112	730,565	766,368	766,368	766,368
	PERSONNEL SERVICES SUBTOTAL	$ 41,823,104	$ 47,531,426	$ 50,850,106	$ 49,397,118	$ 49,397,118	$ 49,476,118

GENERAL FUND SUMMARY

	OBJECT CODE DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 REVISED	FY 2020 PROPOSED	FY 2020 APPROVED	FY 2020 ADOPTED
7005	Discounts Taken	-	-	-			
7010	Elections	34,130	-	30,000	-	-	-
7015	Meeting Expense	23,668	16,870	27,203	27,550	27,550	27,550
7030	Civil Service	7,692	6,182	10,500	6,000	6,000	6,000
7035	Bank Service Charges	17,931	22,464	15,000	15,000	15,000	15,000
7040	Dues & Publications	29,691	27,890	36,343	41,841	41,841	41,841
7045	Awards & Recognition	32,353	25,250	32,664	38,000	38,000	38,000
7050	Program R&D	-	-	-	-	-	-
7055	Operating Expense	120,859	76,887	432,975	198,420	198,420	198,420
7065	Fire Fighting Supply	81,977	75,314	75,222	64,900	64,900	64,900
7070	Rescue Supply	18,705	17,477	37,840	8,903	8,903	8,903
7075	EMS Supply	99,775	236,336	227,591	241,500	241,500	241,500
7078	Department Consumables	-	26,210	18,005	20,000	20,000	20,000
7080	Fuel	188,338	277,199	223,382	232,300	232,300	232,300
7085	Uniform & Protective Eqpt	751,783	461,067	409,249	347,305	347,305	428,305
7090	Office Supplies	23,709	19,881	30,975	15,900	15,900	15,900
7095	Software & Supplies	296,678	366,187	389,214	580,867	580,867	580,867
7105	Household Supply	64,769	60,122	77,496	55,793	55,793	55,793
7110	Professional Services	591,245	439,951	534,692	585,662	585,662	585,662
7115	Dispatch Services	1,344,586	1,419,470	1,337,739	1,798,160	1,798,160	1,638,160
	Utilities-Natural Gas	-	30,208	-	64,109	64,109	64,109
	Utilities-Electric	-	88,452	-	171,777	171,777	171,777
	Utilities-Garbage	-	5,016	-	51,081	51,081	51,081
	Utilities-Water	-	10,023	-	118,417	118,417	118,417
7120	Utilities-Other	399,822	324,423	497,076	135,972	135,972	135,972
7122	Telephone Service	390,713	354,108	341,000	336,300	336,300	336,300
7130	Insurance-Property / Casualty	213,317	228,033	241,063	259,500	259,500	259,500
7135	Medical Services	191,216	201,210	253,325	240,654	240,654	240,654
7140	Schools & Conferences	204,390	132,892	143,550	66,750	66,750	66,750
7141	Tuition Reimbursement	-	18,216	40,000	60,000	60,000	60,000
7142	Travel Expense	-	17,156	33,363	21,500	21,500	21,500
7145	Mileage Reimbursement	148,745	119,673	49,600	71,300	71,300	71,300
7150	Volunteer Fire Fighter	-	131,292	68,732	35,000	35,000	35,000
7155	Vehicle Maintenance	416,830	310,647	471,868	431,981	431,981	431,981
7160	Equipment Maintenance	91,284	119,412	117,529	114,669	114,669	114,669
7165	Radio Maintenance	20,034	29,948	33,500	31,250	31,250	31,250
7170	Facility Maintenance	265,499	281,121	280,083	208,200	208,200	208,200
7175	Office Eqpt Maintenance	26,970	38,135	63,340	121,640	121,640	121,640
7180	Computer / Video Maintenance	36,041	11,532	23,780	21,650	21,650	21,650
7185	SCBA Program	25,387	2,019	-	-	-	-
7187	Fire Extinguisher Expense	-	2,116	4,000	2,500	2,500	2,500
7190	Training	68,600	69,878	56,757	51,257	51,257	51,257
7195	Public Education	44,420	49,923	65,390	67,000	67,000	67,000
7205	Freight & Misc Expense	27,277	25,882	30,547	30,000	30,000	30,000
7210	Small Tool, Equipment & Furnishings	-	12,963	65,200	39,544	39,544	39,544
7215	Other Materials & Services Costs	42,699	28,480	35,808	-	-	-
	MATERIALS & SERVICES SUBTOTAL	$ 6,341,133	$ 6,217,515	$ 6,861,601	$ 7,030,152	$ 7,030,152	$ 6,951,152

GENERAL FUND SUMMARY

	OBJECT CODE DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 REVISED	FY 2020 PROPOSED	FY 2020 APPROVED	FY 2020 ADOPTED
8825	Fire Fighting Equipment	129,044	56,122	68,900	15,200	15,200	15,200
8835	EMS & Rescue Equipment	5,841	30,962	15,000	-	-	-
8845	Communication Equipment	956	5,704	45,000	7,000	7,000	7,000
8850	Staff Vehicles	-	49,900	-	-	-	-
8860	Facility Improvement	12,281	73,346	103,460	49,700	49,700	49,700
8870	Furniture, Appliances & Tools	57,265	142,229	403,188	1,000	1,000	1,000
8885	Office Equipment	46,920	18,658	2,000	-	-	-
8890	Computer / AV Hardware	343,813	261,965	267,160	117,245	117,245	117,245
	CAPITAL OUTLAY SUBTOTAL	596,120	638,886	904,708	190,145	190,145	190,145
9916-17	Debt Service - PERS Bond	shown in Personnel Svcs			1,884,956	1,884,956	1,884,956
	TOTAL EXPENDITURE	$ 48,760,357	$54,387,827	$58,616,415	$ 58,502,371	$ 58,502,371	$ 58,502,371

FIRE
1
RESCUE

SECTION EIGHT

FIRE CHIEF'S DIVISION

The Fire Chief's Division consists of three active departments; the Fire Chief's Office, the Public Information Office and the Board of Directors. The funds budgeted in this Division provide for administrative and executive operating expenses related to district-wide activities and projects, staff costs, public information and education campaigns, interaction with the public and press regarding incidents, and operating expenses related to the activities of the Board of Directors. The budget for this Division is comprised of 4.0 FTE staff members and has a total FY2019-20 Budget of $930,262.

Fire Chief's Division		2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Salaries						
5501	Fire Chief	-	-	-	193,140	193,140	193,140
5506	Exempt Staff Group	-	-	-	92,085	92,085	92,085
5510	Captain	109,058	104,816	112,319	116,718	116,718	116,718
5530	Non-exempt Staff Group	45,883	49,298	52,405	81,319	81,319	81,319
5540	Temporary Labor				5,000	5,000	5,000
5600	Overtime	29,735	33,167	25,000	40,000	40,000	40,000
	Salaries	184,676	187,281	189,724	528,262	528,262	528,262
	Benefits						
6620	SS/Medicare	12,170	11,529	14,514	40,412	40,412	40,412
6640	Tri-Met Taxes	-	-	-	3,170	3,170	3,170
6650	Transit Tax	-	-	-	52	52	52
6656	PERS Employer	25,735	41,557	34,927	128,530	128,530	128,530
6670	Deferred Compensation	1,842	6,014	4,346	15,612	15,612	15,612
6690	Café Plan Benefits	19,923	24,508	28,788	61,155	61,155	61,155
6691	PEHP	2,300	2,400	2,400	5,400	5,400	5,400
6693	Health Trust			1,647	4,833	4,833	4,833
	Benefits	61,970	86,008	86,622	259,164	259,164	259,164
	Materials and Services						
7015	Meeting Expense	10,800	8,928	14,500	22,550	22,550	22,550
7040	Dues & Publications		300	500	20,500	20,500	20,500
7045	Awards & Recognitions		1,477	1,500	35,500	35,500	35,500
7055	Operating Supply	1,132	855	248,500	6,000	6,000	6,000
7085	Uniform & Protective E	126	339	1,000	1,900	1,900	1,900
7090	Office Supplies				200	200	200
7095	Software & Supplies		62	4,200	9,044	9,044	9,044
7110	Professional Services	140	400	5,000	18,842	18,842	18,842
7140	Schools/Conferences Re	1,743	4,771	7,000	4,500	4,500	4,500
7142	Travel Expense				4,100	4,100	4,100
7145	Mileage Reimbursement		2,329		2,200	2,200	2,200
7195	Public Education	17,915	17,614	15,000	17,500	17,500	17,500
	Materials and Services	31,856	37,075	297,200	142,836	142,836	142,836
	Capital Outlay						
8870	Furniture	-	-	107,000	-	-	-
	Capital Outlay	-	-	107,000	-	-	-
	Fire Chief's Division	278,502	310,364	680,546	930,262	930,262	930,262

101210	Public Information/Education	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Salaries						
5510	Captain	109,059	104,816	112,319	116,718	116,718	116,718
5530	Non-exempt Staff Group	45,883	49,298	52,405	56,547	56,547	56,547
5600	Overtime	29,735	33,167	25,000	40,000	40,000	40,000
	Salaries	184,676	187,281	189,724	213,265	213,265	213,265
	Benefits						
6620	SS/Medicare	12,170	11,529	14,514	16,315	16,315	16,315
6640	TriMet Tax	-	-	-	1,280	1,280	1,280
6650	Transit Tax	-	-	-	21	21	21
6656	PERS Employer	25,735	41,557	34,927	39,849	39,849	39,849
6670	Deferred Compensation	1,842	6,014	4,346	5,318	5,318	5,318
6690	Café Plan Benefits	19,923	24,508	28,788	27,405	27,405	27,405
6691	PEHP	2,300	2,400	2,400	2,400	2,400	2,400
6693	Health Trust	-	-	1,647	1,733	1,733	1,733
	Benefits	61,970	86,008	86,622	94,321	94,321	94,321
	Materials and Services						
7015	Meeting Expense	-	213	500	200	200	200
7040	Dues & Publications	-	300	500	500	500	500
7045	Awards & Recognitions	-	1,477	1,500	500	500	500
7055	Operating Supply	66	425	4,500	4,000	4,000	4,000
7095	Software & Supplies	-	62	4,200	9,044	9,044	9,044
7110	Professional Services	140	400	5,000	13,842	13,842	13,842
7140	Schools/Conferences Re	505	2,155	2,000	500	500	500
7142	Travel Expense	-	-	-	500	500	500
7195	Public Education	17,915	17,614	15,000	17,500	17,500	17,500
	Materials and Servic	18,626	22,646	33,200	46,586	46,586	46,586
	GF Public Information/Education	265,273	295,935	309,546	354,172	354,172	354,172

101215	Fire Chief's Office	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Salaries						
5501	Fire Chief	-	-	-	193,140	193,140	193,140
5506	Exempt Staff Group	-	-	-	92,085	92,085	92,085
5530	Non-exempt Staff Group	-	-	-	24,772	24,772	24,772
5540	Temporary Labor	-	-	-	5,000	5,000	5,000
	Salaries	-	-	-	314,997	314,997	314,997
	Benefits						
6620	SS/Medicare	-	-	-	24,097	24,097	24,097
6640	Tri-Met Taxes	-	-	-	1,890	1,890	1,890
6650	Transit Tax	-	-	-	31	31	31
6656	PERS Employer	-	-	-	88,681	88,681	88,681
6670	Deferred Compensation	-	-	-	10,294	10,294	10,294
6690	Café Plan Benefits	-	-	-	33,750	33,750	33,750
6691	PEHP	-	-	-	3,000	3,000	3,000
6693	Health Trust	-	-	-	3,100	3,100	3,100
	Benefits	-	-	-	164,843	164,843	164,843
	Materials and Services						
7010	Election Costs	-	-	-	-	-	-
7015	Meeting Expense	-	-	-	7,000	7,000	7,000
7040	Dues & Publications	-	-	-	20,000	20,000	20,000
7045	Awards & Recognitions	-	-	-	35,000	35,000	35,000
7085	Uniform & Protective E	-	-	-	900	900	900
7090	Office Supplies	-	-	-	200	200	200
7110	Professional Services	-	-	-	5,000	5,000	5,000
7140	Schools/Conferences Re	-	-	-	1,000	1,000	1,000
7142	Travel Expense	-	-	-	1,100	1,100	1,100
7145	Mileage Reimbursement	-	-	-	200	200	200
7175	Office Equipment Maint	-	-	-	-	-	-
	Materials and Services	-	-	-	70,400	70,400	70,400
	GF Fire Chief's Office	-	-	-	550,240	550,240	550,240

101225	Unassigned Funds	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Materials and Services						
7055	Operating Supply	-	-	242,000	-	-	-
	Materials and Services	-	-	242,000	-	-	-
	Capital Outlay						
8870	Furniture & Appliances	-	-	107,000	-	-	-
	Capital Outlay	-	-	107,000	-	-	-
	GF Unassigned Funds	-	-	349,000	-	-	-

101430	Board of Directors	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Materials and Services						
7015	Meeting Expense	10,800	8,715	14,000	15,350	15,350	15,350
7055	Operating Supply	1,066	430	2,000	2,000	2,000	2,000
7085	Uniform & Protective E	126	339	1,000	1,000	1,000	1,000
7140	Schools/Conferences Re	1,238	2,616	5,000	3,000	3,000	3,000
7142	Travel Expense	-	-	-	2,500	2,500	2,500
7145	Mileage Reimbursement	-	2,329	-	2,000	2,000	2,000
	Materials and Services	13,230	14,429	22,000	25,850	25,850	25,850
	GF Board of Directors	13,230	14,429	22,000	25,850	25,850	25,850

EMERGENCY SERVICES

The Emergency Services Division is comprised of departments responsible for emergency response, fire suppression, and related support functions. Funds budgeted in this Division provide for administrative and operating expenses of each of the 21 fire stations operated by Clackamas Fire District 1, Training, Wellness, Safety, Specialty Rescue, Fleet Services, Volunteers, Logistics and Emergency Medical Services, along with others. The budget for this Division is comprised of 242 FTE staff members and has a total FY2019-20 Budget of $45,619,772.

Emergency Services Division		2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Salaries						
5503	Deputy Chief	158,357	167,842	173,710	177,193	177,193	177,193
5504	Division Chief	334,066	347,287	473,757	322,170	322,170	322,170
5505	Battalion Chief	947,874	1,296,492	1,705,918	1,701,741	1,701,741	1,701,741
5506	Exempt Staff Group	811,279	606,489	635,204	607,439	607,439	607,439
5510	Captain	2,156,350	2,284,284	2,420,493	2,446,259	2,446,259	2,446,259
5512	Lieutenant	3,281,801	3,524,479	3,779,314	3,747,800	3,747,800	3,747,800
5515	Apparatus Operator	4,700,861	4,832,410	5,258,510	5,642,595	5,642,595	5,642,595
5520	Fire Fighter	5,766,817	6,805,155	7,252,596	7,108,064	7,108,064	7,108,064
5525	Paramedic	-	64,600	226,348	266,124	266,124	266,124
5530	Non-exempt Staff Group	793,240	956,835	1,092,868	738,962	738,962	738,962
5535	Other Employee	-	78,795	-	-	-	-
5540	Temporary Labor	31,706	42,865	64,560	75,625	75,625	75,625
5545	Premium Pay	281,812	345,846	417,640	349,625	349,625	349,625
5550	Conflagration Labor	-	691,980	417,103	-	-	-
5555	School Replacement	28,042	32,408	30,000	40,954	40,954	40,954
5560	Operational Replacement	4,870,245	4,995,086	4,340,190	4,600,000	4,600,000	4,679,000
5563	Retirement/Vac Buyback	423,736	432,646	350,000	200,000	200,000	200,000
5600	Overtime	403,626	388,360	313,452	234,210	234,210	234,210
	Salaries	24,989,812	27,893,859	28,951,663	28,258,761	28,258,761	28,337,761
	Benefits						
6620	SS/Medicare	1,823,866	1,922,302	2,145,383	2,162,821	2,162,821	2,162,821
6640	Tri-Met Taxes	-	-	4,114	169,634	169,634	169,634
6650	Transit Tax	-	-	-	2,822	2,822	2,822
6656	PERS Employer	3,434,983	5,100,125	5,174,540	6,605,721	6,605,721	6,605,721
6670	Deferred Compensation	373,987	508,388	489,237	609,798	609,798	609,798
6685	Conflagration Benefits	-	244,202	191,397	-	-	-
6690	Café' Plan Benefits	2,505,924	2,874,921	3,459,210	3,266,640	3,266,640	3,266,640
6691	PEHP	265,750	278,464	291,600	282,700	282,700	282,700
6693	Health Trust	-	-	272,067	227,584	227,584	227,584
6701	Vehicle Allowance	4,408	4,408	4,408	6,808	6,808	6,808
6702	Tool Allowance	4,800	5,294	6,000			
6703	Cell/Tech Allowance	-	-	3,400	6,600	6,600	6,600
	Benefits	8,413,718	10,938,104	12,041,356	13,341,128	13,341,128	13,341,128

Emergency Services Division		2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
	Materials and Services						
7015	Meeting Expense	2,548	2,146	2,453	2,450	2,450	2,450
7030	Civil Service Exam Exp	70	-	-	-	-	-
7035	Bank Charges	-	-	-	15,000	15,000	15,000
7040	Dues & Publications	6,375	5,445	13,671	7,470	7,470	7,470
7045	Awards & Recognitions	1,724	1,219	3,505	2,500	2,500	2,500
7055	Operating Supply	98,590	54,095	161,227	75,000	75,000	75,000
7065	Fire Fighting Supply	78,432	76,675	73,122	64,100	64,100	64,100
7070	Rescue Supply	15,530	17,547	37,840	8,903	8,903	8,903
7075	EMS Supply	82,909	234,682	202,591	241,500	241,500	241,500
7078	Department Consumables	-	26,210	20,000	-	-	-
7080	Fuel	6,428	273,395	231,262	-	-	-
7085	Uniform & Protective E	734,249	471,675	395,765	113,300	113,300	194,300
7090	Office Supplies	11,664	11,814	15,965	9,400	9,400	9,400
7095	Software & Supplies	14,616	15,468	51,172	58,255	58,255	58,255
7105	Household Goods	58,329	55,965	69,596	50,293	50,293	50,293
7110	Professional Services	78,386	72,323	56,600	153,255	153,255	153,255
7115	Dispatch Services	1,237,271	1,419,454	1,337,739	1,798,160	1,798,160	1,638,160
7116	Utilities - Natural Gas	-	28,741	-	55,810	55,810	55,810
7117	Utilities - Electric	-	77,794	-	136,992	136,992	136,992
7118	Utilities - Garbage	-	5,014	-	38,434	38,434	38,434
7119	Utilities - Water	-	9,164	-	92,429	92,429	92,429
7120	Utilities - Other	362,049	300,650	463,968	118,267	118,267	118,267
7122	Utilities - Telephone	5,296	6,659	25,040	6,300	6,300	6,300
7130	Insurance - Property/C	21,126	12,592	24,500	24,500	24,500	24,500
7135	Medical Exams	191,216	193,610	253,325	230,854	230,854	230,854
7140	Schools/Conference Re	142,002	87,628	84,650	33,200	33,200	33,200
7141	Tuition Reimbursement	-	16,914	-	30,000	30,000	30,000
7142	Travel Expense	-	12,232	21,288	8,000	8,000	8,000
7145	Mileage Reimbursement	-	113,752	45,400	66,850	66,850	66,850
7150	Volunteer Fire Fighter	-	131,292	43,000	35,000	35,000	35,000
7155	Vehicle Maintenance	374,638	307,797	426,868	-	-	-
7160	Equipment Maintenance	86,881	118,953	117,529	99,669	99,669	99,669
7165	Radio Maintenance	16,292	28,564	-	26,250	26,250	26,250
7170	Facility Maintenance	51,690	281,370	278,333	202,950	202,950	202,950
7175	Office Equipment Mainten.	-	-	-	700	700	700
7180	Computer & AV Mainten.	1,575	1,785	780	11,650	11,650	11,650
7185	SCBA Maintenance	-	2,019	-	-	-	-
7187	Fire Extinguisher Expe	-	2,116	4,000			
7190	Training Expense	56,008	66,714	46,262	45,132	45,132	45,132
7205	Postage & Freight	26,406	25,670	30,547	-	-	-
7210	Small Tool, Eqpt, Furnishing	-	12,143	65,200	26,965	26,965	26,965
7215	Other Expense	27,517	21,220	32,000			
	Materials and Services	3,789,817	4,602,506	4,635,198	3,889,538	3,889,538	3,810,538
	Capital Outlay						
8825	Fire Fighting Equipment	129,043	59,349	48,899	15,200	15,200	15,200
8835	EMS & Rescue Equipment	5,841	30,962	15,000	-	-	-
8845	Communication Equip.	956	5,704	40,000	7,000	7,000	7,000
8860	Facility Improvement	-	69,802	87,505	49,700	49,700	49,700
8870	Furniture	25,134	141,484	271,388	1,000	1,000	1,000
8885	Office Equipment	-	-	-	-	-	-
8890	Computer & AV Equipment	49,310	125,195	15,000	57,445	57,445	57,445
	Capital Outlay	210,284	432,496	477,792	130,345	130,345	130,345
	Emergency Services Division	37,403,631	43,866,965	46,106,009	45,619,772	45,619,772	45,619,772

101100	Training	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Salaries						
5504	Division Chief	46,141	33,858	157,919	-	-	-
5505	Battalion Chief	53,285	133,323	138,827	147,064	147,064	147,064
5510	Captain	441,870	452,818	449,277	350,154	350,154	350,154
5530	Non-exempt Staff Group	110,591	142,418	132,338	161,086	161,086	161,086
5540	Temporary Labor	5,884	9,537	12,400	15,000	15,000	15,000
5555	School Replacement	28,042	32,408	30,000	22,000	22,000	22,000
5563	Retirement/Vac buyback	-	12,150	-	-	-	-
5600	Overtime	80,586	175,321	122,730	60,000	60,000	60,000
	Salaries	766,399	991,833	1,043,491	755,304	755,304	755,304
	Benefits						
6620	SS/Medicare	63,972	76,379	82,526	57,827	57,827	57,827
6640	TriMet Tax	-	-	6	4,535	4,535	4,535
6650	Transit Tax	-	-	-	76	76	76
6656	PERS Employer	131,159	187,005	198,402	180,367	180,367	180,367
6670	Deferred Compensation	14,138	16,630	22,800	20,733	20,733	20,733
6690	Café Plan Benefits	86,124	112,007	125,970	96,120	96,120	96,120
6691	PEHP	7,700	10,400	10,800	8,400	8,400	8,400
6693	Health Trust	-	-	8,784	6,583	6,583	6,583
6703	Cell/Tech Allowance	-	-	-	600	600	600
	Benefits	303,093	402,421	449,288	375,241	375,241	375,241
	Materials and Services						
7015	Meeting Expense	335	386	253	150	150	150
7040	Dues & Publications	686	874	2,010	1,000	1,000	1,000
7045	Awards & Recognitions	152	145	505	-	-	-
7055	Operating Supply	5,960	12,173	3,857	4,500	4,500	4,500
7065	Fire Fighting Supply	898	2,280	2,206	4,500	4,500	4,500
7080	Fuel	511	597	505	-	-	-
7085	Uniform & Protective E	4,427	3,328	3,000	2,500	2,500	2,500
7090	Office Supplies	2,128	1,799	3,030	2,000	2,000	2,000
7095	Software & Supplies	665	10	35,180	35,180	35,180	35,180
7105	Household Goods	5,296	3,466	3,283	3,000	3,000	3,000
7110	Professional Services	-	-	6,000	5,000	5,000	5,000
7116	Utilities-Natural Gas	-	1,424	-	3,542	3,542	3,542
7117	Utilities-Electric	-	8,736	-	14,229	14,229	14,229
7118	Utilities-Garbage	-	-	-	10,820	10,820	10,820
7119	Utilities-Water	-	2,491	-	9,468	9,468	9,468
7120	Utilities - Other	41,019	27,935	36,867	-	-	-
7122	Utilities - Telephone	-	-	5,040	-	-	-
7140	Schools/Conferences Re	77,643	39,401	45,000	15,000	15,000	15,000
7141	Tuition Reimbursement	-	16,914	-	-	-	-
7142	Travel Expense	-	7,642	9,765	5,000	5,000	5,000
7160	Equipment Maintenance	514	154	1,069	1,069	1,069	1,069
7180	Computer & AV Maintena	1,550	1,760	30	4,000	4,000	4,000
7190	Training Expense	52,846	62,494	39,137	40,132	40,132	40,132
7210	Small Tools & Eqpt	-	-	500	1,000	1,000	1,000
	Materials and Services	194,629	194,009	197,237	162,090	162,090	162,090

101100	Training	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
	Capital Outlay						
8825	Fire Fighting Equipment	-	5,930	5,400	-	-	-
8845	Communications Equipme	-	-	1,000	-	-	-
8860	Facility Improvement	-	2,000	-	-	-	-
8870	Furniture & Appliances	-	4,400	21,800	-	-	-
8885	Office Equipment	-	-	2,000	-	-	-
8890	Computer & AV Equipmen	49310	122,501	10,000	-	-	-
	Capital Outlay	49,310	134,831	40,200	-	-	-
	GF Training	1,313,431	1,723,094	1,730,216	1,292,635	1,292,635	1,292,635

101110	Wellness/Fitness	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Salaries						
5506	Exempt Staff Group	167,925	181,591	190,348	198,518	198,518	198,518
5530	Non-exempt Staff Group	45,783	49,298	52,405	56,547	56,547	56,547
5540	Temporary Labor	4,554	4,659	23,960	21,000	21,000	21,000
5600	Overtime	14,536	19,426	14,225	25,000	25,000	25,000
	Salaries	232,797	254,974	280,938	301,065	301,065	301,065
	Benefits						
6620	SS/Medicare	19,090	20,463	18,890	23,369	23,369	23,369
6640	TriMet Tax	-	-	-	1,833	1,833	1,833
6650	Transit Tax	-	-	-	31	31	31
6656	PERS Employer	34,113	62,335	49,876	77,226	77,226	77,226
6670	Deferred Compensation	5,527	5,660	8,100	9,000	9,000	9,000
6690	Café Plan Benefits	37,288	43,459	40,500	40,500	40,500	40,500
6691	PEHP	3,800	3,600	3,600	3,600	3,600	3,600
6693	Health Trust	-	-	2,428	2,551	2,551	2,551
6701	Vehicle Allowance	4,408	4,408	4,408	4,408	4,408	4,408
	Benefits	104,226	139,925	127,802	162,518	162,518	162,518
	Materials and Services						
7015	Meeting Expense	147	58	150	150	150	150
7040	Dues & Publications	796	730	750	1,050	1,050	1,050
7055	Operating Supply	1,732	1,535	1,500	1,500	1,500	1,500
7085	Uniform & Protective E	-	296	400	400	400	400
7090	Office Supplies	2,000	2,025	600	600	600	600
7095	Software & Supplies	-	1,295	1,500	15,075	15,075	15,075
7110	Professional Services	17,200	19,000	21,000	64,405	64,405	64,405
7135	Medical Exams	109,258	116,877	171,890	146,975	146,975	146,975
7140	Schools/Conferences Re	3,189	3,544	4,800	2,800	2,800	2,800
7142	Travel Expense	-	-	1,300	2,500	2,500	2,500
7145	Mileage Reimbursement	-	858	1,500	800	800	800
7170	Facility Maintenance	2,400	2,935	4,550	4,550	4,550	4,550
7210	Small Tools & Eqpt	-	-	2,200	4,500	4,500	4,500
	Materials and Services	136,722	149,153	212,140	245,305	245,305	245,305
	Capital Outlay						
8870	Furniture & Appliances	17,606	27,813	25,774	-	-	-
8890	Computer & AV Equipmen	-	-	1,500	-	-	-
	Capital Outlay	17,606	27,813	27,274	-	-	-
	GF Wellness/Fitness	491,350	571,865	648,154	708,888	708,888	708,888

101120	Safety	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Salaries						
5600	Overtime	3,412	2,260	3,000	2,500	2,500	2,500
	Salaries	3,412	2,260	3,000	2,500	2,500	2,500
	Benefits						
6620	SS/Medicare	189	137	230	191	191	191
6640	TriMet Tax	-	-	-	15	15	15
6656	PERS Employer	588	-	552	742	742	742
	Benefits	777	137	782	948	948	948
	Materials and Services						
7015	Meeting Expense	-	-	300	100	100	100
7040	Dues & Publications	-	100	580	170	170	170
7055	Operating Supply	-	52	1,500	500	500	500
7095	Software & Supplies	-	-	1,080	-	-	-
7140	Schools/Conferences Re	1,495	352	1,600	-	-	-
7142	Travel Expense	-	-	-	-	-	-
	Materials and Services	1,495	504	5,060	770	770	770
	GF Safety	5,683	2,901	8,842	4,218	4,218	4,218

101130	SCBA Program	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Salaries						
5540	Temporary Labor	-	-		5,625	5,625	5,625
5600	Overtime	9,591	6,409	5,500	10,000	10,000	10,000
	Salaries	9,591	6,409	5,500	15,625	15,625	15,625
	Benefits						
6620	SS/Medicare	645	466	421	1,195	1,195	1,195
6640	TriMet Tax	-	-	-	94	94	94
6656	PERS Employer	1,094	-	1,013	3,669	3,669	3,669
	Benefits	1,739	466	1,434	4,958	4,958	4,958
	Materials and Services						
7140	Schools/Conferences Re	-	825	3,100	5,700	5,700	5,700
7145	Mileage Reimbursement	-	-	-	250	250	250
7160	Equipment Maintenance	-	23,279	40,060	32,300	32,300	32,300
	Materials and Services	-	24,104	43,160	38,250	38,250	38,250
	GF SCBA Program	11,330	30,979	50,094	58,833	58,833	58,833

101140	GF Urban Search and Rescue	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Salaries						
5600	Overtime	27,876	5,736	10,000	12,331	12,331	12,331
	Salaries	27,876	5,736	10,000	12,331	12,331	12,331
	Benefits						
6620	SS/Medicare	2,114	423	765	943	943	943
6640	TriMet Tax	-	-	-	74	74	74
6656	PERS Employer	3,889	-	1,841	2,896	2,896	2,896
	Benefits	6,002	423	2,606	3,913	3,913	3,913
	Materials and Services						
7065	Fire Fighting Supply	-	532	-	500	500	500
7070	Rescue Supply	9,836	12,771	20,250	-	-	-
7085	Uniform & Protective E	7,264	15,580	21,100	2,500	2,500	2,500
7155	Vehicle Maintenance	-	372	-	-	-	-
7160	Equipment Maintenance	15,771	13,115	11,700	4,500	4,500	4,500
7190	Training Expense	-	1,501	-	1,000	1,000	1,000
	Materials and Services	32,871	43,871	53,050	8,500	8,500	8,500
	Capital Outlay						
8825	Fire Fighting Equipmen	1,825	1,709	4,999	5,000	5,000	5,000
	Capital Outlay	1,825	1,709	4,999	5,000	5,000	5,000
	GF Urban Search and Rescue	68,574	51,739	70,655	29,744	29,744	29,744

101141	GF Water/Rope Rescue	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Salaries						
5600	Overtime	-	-	-	5,379	5,379	5,379
	Salaries	-	-	-	5,379	5,379	5,379
	Benefits						
6620	SS/Medicare	-	-	-	411	411	411
6640	TriMet Tax	-	-	-	32	32	32
6656	PERS Employer	-	-	-	1,263	1,263	1,263
	Benefits	-	-	-	1,706	1,706	1,706
	Materials and Services						
7085	Uniform & Protective E	-	-	-	2,500	2,500	2,500
7160	Equipment Maintenance	-	-	-	400	400	400
	Materials and Services	-	-	-	2,900	2,900	2,900
	Capital Outlay						
8825	Fire Fighting Equipmen	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	GF Water/Rope Rescue	-	-	-	9,985	9,985	9,985

101142	GF Hazardous Materials	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Salaries						
5555	School Replacement	-	-	-	18,954	18,954	18,954
5600	Overtime	-	-	-	3,500	3,500	3,500
	Salaries	-	-	-	22,454	22,454	22,454
	Benefits						
6620	SS/Medicare	-	-	-	1,718	1,718	1,718
6640	TriMet Tax	-	-	-	135	135	135
6656	PERS Employer	-	-	-	5,273	5,273	5,273
	Benefits	-	-	-	7,126	7,126	7,126
	Materials and Services						
7085	Uniform & Protective E	-	-	-	5,000	5,000	5,000
7140	Schools/Conferences	-	-	-	5,000	5,000	5,000
7160	Equipment Maintenance	-	-	-	7,500	7,500	7,500
7210	Small Tools, Eqpt, Furn	-	-	-	1,050	1,050	1,050
	Materials and Services	-	-	-	18,550	18,550	18,550
	Capital Outlay						
8825	Fire Fighting Equipmen	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	GF Hazardous Materials	-	-	-	48,130	48,130	48,130

101143	GF Wildlands Rescue	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Salaries						
5540	Temporary Labor	-	-	-	1,000	1,000	1,000
5600	Overtime	-	-	-	2,500	2,500	2,500
	Salaries	-	-	-	3,500	3,500	3,500
	Benefits						
6620	SS/Medicare	-	-	-	268	268	268
6640	TriMet Tax	-	-	-	21	21	21
6656	PERS Employer	-	-	-	822	822	822
	Benefits	-	-	-	1,111	1,111	1,111
	Materials and Services						
7065	Fire Fighting Supply	-	-	-	2,000	2,000	2,000
	Materials and Services	-	-	-	2,000	2,000	2,000
	Capital Outlay						
8825	Fire Fighting Equipmen	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Wildlands Rescue	-	-	-	6,611	6,611	6,611

101160	Communications	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Materials and Services						
7095	Software & Supplies	-	-	7,992	-	-	-
7160	Equipment Maintenance	-	-	-	1,000	1,000	1,000
7165	Radio Maintenance	-	-	33,500	26,250	26,250	26,250
7210	Small Tool, Eqpt & Furnit	-	-	-	2,500	2,500	2,500
	Materials and Services	-	-	41,492	29,750	29,750	29,750
	Capital Outlay						
8845	Communications Equipme	-	-	4,000	7,000	7,000	7,000
8890	Computer & AV Equipmen	-	-	99,500	16,000	16,000	16,000
	Capital Outlay	-	-	103,500	23,000	23,000	23,000
	GF Communications	-	-	144,992	52,750	52,750	52,750

101300	General Operations	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Salaries						
5503	Deputy Chief	158,357	167,842	173,710	177,193	177,193	177,193
5504	Division Chief	143,962	160,839	157,919	161,085	161,085	161,085
5505	Battalion Chief	829,218	995,896	1,293,481	1,260,549	1,260,549	1,260,549
5510	Captain	1,714,481	1,825,653	1,971,216	1,984,206	1,984,206	1,984,206
5512	Lieutenant	3,281,801	3,524,479	3,699,556	3,747,800	3,747,800	3,747,800
5515	Apparatus Operator	4,700,861	4,832,410	5,258,510	5,642,595	5,642,595	5,642,595
5520	Fire Fighter	5,674,450	6,713,028	7,145,479	7,013,165	7,013,165	7,013,165
5525	Paramedic	-	64,600	226,348	266,124	266,124	266,124
5530	Non-exempt Staff Group	34,398	47,015	47,986	76,551	76,551	76,551
5535	Other Employee	-	-	-	-	-	-
5540	Temporary Labor	12,669	3,400	-	1,000	1,000	1,000
5545	Premium Pay	281,812	341,659	408,428	343,931	343,931	343,931
5550	Conflagration Labor	-	691,980	417,103	-	-	-
5560	Operational Replacement	4,870,245	4,995,086	4,340,190	4,600,000	4,600,000	4,679,000
5563	Retirement/Separation	423,736	420,496	350,000	200,000	200,000	200,000
5600	Overtime	196,486	77,203	67,997	40,000	40,000	40,000
	Salaries	22,322,476	24,861,586	25,557,923	25,514,199	25,514,199	25,593,199
	Benefits						
6620	SS/Medicare	1,611,152	1,689,041	1,886,811	1,952,157	1,952,157	1,952,157
6640	TriMet Tax	-	-	4,108	153,110	153,110	153,110
6650	Transit Tax	-	-	-	2,552	2,552	2,552
6656	PERS Employer	3,045,840	4,414,441	4,577,844	5,992,383	5,992,383	5,992,383
6670	Deferred Compensation	327,411	449,945	405,912	526,218	526,218	526,218
6685	Conflagration Benefits	-	244,202	191,397	-	-	-
6690	Café Plan Benefits	2,123,155	2,527,208	2,993,952	2,897,775	2,897,775	2,897,775
6691	PEHP	228,650	239,364	249,600	250,200	250,200	250,200
6693	Health Trust	-	-	238,927	203,293	203,293	203,293
6703	Cell/Tech Allowance	-	-	3,400	4,200	4,200	4,200
	Benefits	7,336,208	9,564,201	10,551,951	11,981,888	11,981,888	11,981,888
	Materials and Services						
7015	Meeting Expense	574	989	750	250	250	250
7040	Dues & Publications	1,546	329	1,500	1,000	1,000	1,000
7055	Operating Supply	17,761	12,692	6,500	6,500	6,500	6,500
7065	Fire Fighting Supply	57,861	41,328	41,140	40,000	40,000	40,000
7075	EMS Supply	77,157	233,130	202,591	-	-	-
7080	Fuel	5,917	151	1,000	-	-	-
7085	Uniform & Protective E	51,838		7,805	6,000	6,000	87,000
7090	Office Supplies	546	1,009	500	500	500	500
7115	Dispatch Services	1,237,271	1,419,454	1,337,739	1,798,160	1,798,160	1,638,160
7116	Utilities - Natural Gas	-	-	-	-	-	-
7117	Utilities - Electric	-	264	-	480	480	480
7118	Utilities - Garbage	-	-	-	-	-	-
7119	Utilities - Water	-	-	-	-	-	-
7120	Utilities - Other	648	1,129	1,287	-	-	-
7122	Utilities - Telephone	5,296	5,296	20,000	4,000	4,000	4,000
7142	Travel Expense	-	403	2,223	-	-	-
7145	Mileage Reimbursement	-	688	-	-	-	-
7160	Equipment Maintenance	34,002	42,093	23,800	15,000	15,000	15,000
7165	Radio Maintenance	16,292	28,564	-	-	-	-
7180	Computer & AV Maintena	25	25	750	750	750	750
7190	Training Expense	-	949	-	-	-	-

101300	General Operations	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
7210	Small Tools, Eqpt, Furnit	-	188	24,500	-	-	-
	Materials and Services	1,506,734	1,788,681	1,672,085	1,872,640	1,872,640	1,793,640
	Capital Outlay						
8825	Fire Fighting Equipmen	127,218	47,863	34,000	10,200	10,200	10,200
8845	Communications Equipme	956	5,704	40,000	-	-	-
	Capital Outlay	128,175	53,567	74,000	10,200	10,200	10,200
	GF General Operations	31,293,592	36,268,035	37,855,959	39,378,927	39,378,927	39,378,927

101301	Station 1 Town Center	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Materials and Services						
7065	Fire Fighting Supply	1,275	1,726	1,000	1,000	1,000	1,000
7070	Rescue Supply	179	148	275	200	200	200
7080	Fuel	-	3,201	-	-	-	-
7085	Uniform & Protective E	6,939	8,359	12,550	8,100	8,100	8,100
7090	Office Supplies	221	436	500	400	400	400
7105	Household Goods	3,118	3,223	3,850	3,000	3,000	3,000
7116	Utilities - Natural Gas	-	2,653	-	2,568	2,568	2,568
7117	Utilities - Electric	-	2,723	-	4,868	4,868	4,868
7118	Utilities - Garbage	-	-	-	1,476	1,476	1,476
7119	Utilities - Water	-	967	-	3,923	3,923	3,923
7120	Utilities - Other	13,639	9,592	15,095	-	-	-
7170	Facility Maintenance	1,365	2,674	3,550	1,750	1,750	1,750
	Materials and Services	26,736	35,702	36,820	27,285	27,285	27,285
	Capital Outlay						
8825	Fire Fighting Equpt	-	272	-	-	-	-
8860	Facility Improvement	-	59	-	-	-	-
8870	Furniture & Appliances	-	-	-	-	-	-
	Capital Outlay	-	331	-	-	-	-
	GF Station 1 Town Center	26,736	36,033	36,820	27,285	27,285	27,285

101302	Station 2 Milwaukie	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Materials and Servic						
7040	Dues & Publications	44	-	25	-	-	-
7065	Fire Fighting Supply	1,362	3,759	2,000	1,000	1,000	1,000
7070	Rescue Supply	-	117	505	200	200	200
7085	Uniform & Protective E	6,357	3,770	5,580	2,700	2,700	2,700
7090	Office Supplies	47	130	505	300	300	300
7105	Household Goods	5,668	5,173	5,000	3,000	3,000	3,000
7116	Utilities - Natural Gas	-	985	-	-	-	-
7117	Utilities - Electric	-	-	-	-	-	-
7118	Utilities - Garbage	-	-	-	-	-	-
7119	Utilities - Water	-	-	-	-	-	-
7120	Utilities - Other	32,625	31,820	30,492	30,492	30,492	30,492
7170	Facility Maintenance	8,470	10,028	7,000	8,750	8,750	8,750
7210	Small Tools		-	500	-	-	-
	Materials and Services	54,574	55,782	51,607	46,442	46,442	46,442
	Capital Outlay						
8860	Facility Improvement	-	-	-	-	-	-
8870	Furniture & Appliances	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	GF Station 2 Milwaukie	54,574	55,782	51,607	46,442	46,442	46,442

101303	GF Station 3 Oak Grove	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Materials and Services						
7065	Fire Fighting Supply	1,408	2,337	1,903	1,000	1,000	1,000
7070	Rescue Supply	506	90	500	200	200	200
7080	Fuel	-	2,850	-	-	-	-
7085	Uniform & Protective E	9,502	5,649	8,370	5,400	5,400	5,400
7090	Office Supplies	124	237	750	500	500	500
7105	Household Goods	2,912	4,489	4,000	3,000	3,000	3,000
7116	Utilities - Natural Gas	-	-	-	1,767	1,767	1,767
7117	Utilities - Electric	-	5,984	-	9,962	9,962	9,962
7118	Utilities - Garbage	-	-	-	1,354	1,354	1,354
7119	Utilities - Water	-	-	-	9,300	9,300	9,300
7120	Utilities - Other	17,617	11,313	19,393	-	-	-
7170	Facility Maintenance	3,396	2,033	7,250	1,750	1,750	1,750
7215	Small Tools, Eqpt, Furnit	-	161	-	1,500	1,500	1,500
	Materials and Services	35,465	35,143	42,166	35,733	35,733	35,733
	Capital Outlay						
8860	Facilities Improvement	-	-	4,760	-	-	-
8870	Furniture, Appliances	-	63		-	-	-
	Capital Outlay	-	63	4,760	-	-	-
	GF Station 3 Oak Grove	35,465	35,206	46,926	35,733	35,733	35,733

101304	GF Station 4 Lake Road	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Materials and Services						
7065	Fire Fighting Supply	1,367	1,457	1,000	1,000	1,000	1,000
7070	Rescue Supply	90	288	250	400	400	400
7085	Uniform & Protective E	5,795	2,035	4,185	3,600	3,600	3,600
7090	Office Supplies	352	368	500	500	500	500
7105	Household Goods	3,428	3,183	4,200	3,000	3,000	3,000
7116	Utilities - Natural Gas	-	1,311	-	1,955	1,955	1,955
7117	Utilities - Electric	-	5,164	-	10,482	10,482	10,482
7118	Utilities - Garbage	-	535	-	2,170	2,170	2,170
7119	Utilities - Water	-	1,925	-	8,393	8,393	8,393
7120	Utilities - Other	22,824	14,323	23,000	-	-	-
7170	Facility Maintenance	2,487	3,293	2,000	1,750	1,750	1,750
7210	Small Tools, Eqpt, Furnit	-	-	-	1,000	1,000	1,000
	Materials and Services	36,343	33,882	35,135	34,250	34,250	34,250
	GF Station 4 Lake Road	36,343	33,882	35,135	34,250	34,250	34,250

101305	Station 5 Mt. Scott	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Materials and Services						
7065	Fire Fighting Supply	1,440	3,360	3,000	1,000	1,000	1,000
7070	Rescue Supply	1,261	313	5,000	4,000	4,000	4,000
7085	Uniform & Protective E	6,587	6,536	5,580	3,600	3,600	3,600
7090	Office Supplies	219	319	505	400	400	400
7105	Household Goods	2,959	4,270	5,000	3,000	3,000	3,000
7116	Utilities - Natural Gas	-	2,405	-	3,533	3,533	3,533
7117	Utilities - Electric	-	5,188	-	8,446	8,446	8,446
7118	Utilities - Garbage	-	-	-	2,513	2,513	2,513
7119	Utilities - Water	-	1,480	-	16,370	16,370	16,370
7120	Utilities - Other	24,814	31,484	23,784	-	-	-
7170	Facility Maintenance	3,023	3,914	2,020	1,750	1,750	1,750
	Materials and Services	40,302	59,269	44,889	44,612	44,612	44,612
	Capital Outlay						
8860	Facility Improvement	-	6,894	10,000	-	-	-
8870	Furniture & Appliances		-	-	-	-	-
	Capital Outlay	-	6,894	10,000	-	-	-
	GF Station 5 Mt. Scott	40,302	66,163	54,889	44,612	44,612	44,612

101306	Station 6 Happy Valley	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Materials and Services						
7065	Fire Fighting Supply	639	1,253	500	500	500	500
7070	Rescue Supply	-	97	200	200	200	200
7080	Fuel	-	1,185	-	-	-	-
7085	Uniform & Protective E	4,631	3,501	4,185	2,700	2,700	2,700
7090	Office Supplies	113	901	400	300	300	300
7105	Household Goods	1,446	1,527	2,000	2,000	2,000	2,000
7116	Utilities - Natural Gas	-	594	-	1,425	1,425	1,425
7117	Utilities - Electric	-	2,740	-	3,857	3,857	3,857
7118	Utilities - Garbage	-	428	-	1,363	1,363	1,363
7119	Utilities - Water	-	614	-	5,814	5,814	5,814
7120	Utilities - Other	12,083	9,139	12,458	-	-	-
7170	Facility Maintenance	400	2,224	2,500	3,250	3,250	3,250
	Materials and Services	19,312	24,203	22,243	21,409	21,409	21,409
	Capital Outlay						
8860	Facilities Improvement	-	-	-	30,000	30,000	30,000
8870	Furniture, Appliances	-	-		-	-	-
	Capital Outlay	-	-	-	30,000	30,000	30,000
	GF Station 6 Happy Valley	19,312	24,203	22,243	51,409	51,409	51,409

101307	Station 7 Pleasant Valley	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Materials and Services						
7065	Fire Fighting Supply	1,607	978	1,010	1,000	1,000	1,000
7070	Rescue Supply	263	634	253	-	-	-
7085	Uniform & Protective E	4,273	2,704	4,185	2,700	2,700	2,700
7090	Office Supplies	414	90	505	300	300	300
7105	Household Goods	2,603	2,174	3,050	2,500	2,500	2,500
7116	Utilities - Natural Gas	-	773	-	1,721	1,721	1,721
7117	Utilities - Electric	-	3,850	-	4,913	4,913	4,913
7118	Utilities - Garbage	-	86	-	691	691	691
7119	Utilities - Water	-	922	-	9,013	9,013	9,013
7120	Utilities - Other	13,679	10,638	13,926	-	-	-
7160	Equipment Maintenance	-	859	-	-	-	-
7170	Facility Maintenance	2,590	676	2,020	1,750	1,750	1,750
	Materials and Services	25,429	24,384	24,949	24,588	24,588	24,588
	GF Station 7 Pleasant	25,429	24,384	24,949	24,588	24,588	24,588

101308	Station 8 Clackamas	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Materials and Services						
7065	Fire Fighting Supply	1,816	2,614	3,000	1,000	1,000	1,000
7070	Rescue Supply	575	1,061	4,422	-	-	-
7080	Fuel	-	7,179	-	-	-	-
7085	Uniform & Protective E	6,132	4,182	5,578	2,700	2,700	2,700
7090	Office Supplies	149	411	505	300	300	300
7105	Household Goods	3,052	2,902	4,000	3,000	3,000	3,000
7116	Utilities - Natural Gas	-	412	-	3,226	3,226	3,226
7117	Utilities - Electric	-	4,345	-	7,860	7,860	7,860
7118	Utilities - Garbage	-	-	-	3,178	3,178	3,178
7119	Utilities - Water	-	149	-	1,457	1,457	1,457
7120	Utilities - Other	14,087	11,341	14,166	-	-	-
7170	Facility Maintenance	3,611	2,715	11,400	1,750	1,750	1,750
	Materials and Services	29,422	37,311	43,071	24,471	24,471	24,471
	Capital Outlay						
8860	Facility Improvement	-	6,978	1,000	-	-	-
	Capital Outlay	-	6,978	1,000	-	-	-
	GF Station 8 Clackamas	29,422	44,289	44,071	24,471	24,471	24,471

101309	Station 9 Holcomb	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Materials and Services						
7065	Fire Fighting Supply	1,013	1,414	1,410	750	750	750
7070	Rescue Supply	136	440	478	353	353	353
7085	Uniform & Protective E	4,516	1,355	4,400	2,700	2,700	2,700
7090	Office Supplies	322	150	505	300	300	300
7105	Household Goods	1,904	2,165	3,345	2,545	2,545	2,545
7116	Utilities - Natural Gas	-	266	-	1,173	1,173	1,173
7117	Utilities - Electric	-	1,753	-	3,480	3,480	3,480
7118	Utilities - Garbage	-	155	-	463	463	463
7119	Utilities - Water	-	-	-	3,000	3,000	3,000
7120	Utilities - Other	8,460	6,729	9,310	-	-	-
7170	Facility Maintenance	398	1,473	1,145	1,750	1,750	1,750
	Materials and Services	16,748	15,900	20,593	16,514	16,514	16,514
	Capital Outlay						
8860	Facility Improvement	-	244	-	-	-	-
8870	Furniture & Appliances		2,377	-	-	-	-
	Capital Outlay	-	2,621	-	-	-	-
	GF Station 9 Holcomb	16,748	18,521	20,593	16,514	16,514	16,514

101310	Station 10 Beavercreek	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Materials and Services						
7065	Fire Fighting Supply	796	1,170	2,800	1,000	1,000	1,000
7070	Rescue Supply	314	118	300	250	250	250
7080	Fuel	-	675	-	-	-	-
7085	Uniform & Protective E	5,944	5,906	5,580	3,600	3,600	3,600
7090	Office Supplies	405	478	400	400	400	400
7105	Household Goods	3,837	4,120	4,000	3,000	3,000	3,000
7116	Utilities - Natural Gas	-	1,155	-	5,237	5,237	5,237
7117	Utilities - Electric	-	3,788	-	7,690	7,690	7,690
7118	Utilities - Garbage	-	523	-	2,446	2,446	2,446
7119	Utilities - Water	-	-	-	4,159	4,159	4,159
7120	Utilities - Other	21,128	13,962	21,809	-	-	-
7170	Facility Maintenance	3,038	4,224	4,000	1,750	1,750	1,750
7185	SCBA Maintenance	-	2,019	-			
	Materials and Services	35,463	38,138	38,889	29,532	29,532	29,532
	Capital Outlay						
8860	Facility Improvement	-	11,916	8,000	-	-	-
8870	Furniture & Appliances	-	664	500	-	-	-
	Capital Outlay	-	12,580	8,500	-	-	-
	GF Station 10 Beavercreek	35,463	50,718	47,389	29,532	29,532	29,532

101311	Station 11 Redland	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Materials and Servic						
7055	Operating Supply	11,074	9,213	9,200	8,000	8,000	8,000
7065	Fire Fighting Supply	872	1,151	1,200	1,000	1,000	1,000
7070	Rescue Supply	413	218	350	250	250	250
7085	Uniform & Protective E	1,820	1,110	4,185	2,700	2,700	2,700
7090	Office Supplies	386	123	505	300	300	300
7105	Household Goods	2,471	1,489	2,548	2,548	2,548	2,548
7116	Utilities - Natural Gas	-	-	-	6,026	6,026	6,026
7117	Utilities - Electric	-	2,095	-	4,090	4,090	4,090
7118	Utilities - Garbage	-	484	-	1,927	1,927	1,927
7119	Utilities - Water	-	-	-	2,594	2,594	2,594
7120	Utilities - Other	16,192	11,435	13,803	-	-	-
7170	Facility Maintenance	2,217	1,365	2,020	1,750	1,750	1,750
	Materials and Services	35,444	28,683	33,811	31,185	31,185	31,185
	GF Station 11 Redland	35,444	28,683	33,811	31,185	31,185	31,185

101312	Station 12 Logan	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Materials and Services						
7065	Fire Fighting Supply	467	261	500	500	500	500
7070	Rescue Supply	-	52	250	250	250	250
7090	Office Supplies	31	47	500	50	50	50
7105	Household Goods	1,164	844	1,000	500	500	500
7116	Utilities - Natural Gas	-	-	-	1,800	1,800	1,800
7117	Utilities - Electric	-	1,360	-	2,499	2,499	2,499
7118	Utilities - Garbage	-	-	-	1,125	1,125	1,125
7119	Utilities - Water	-	-	-	-	-	-
7120	Utilities - Other	5,722	3,293	4,360	-	-	-
7170	Facility Maintenance	2,241	3,071	2,000	1,750	1,750	1,750
	Materials and Services	9,625	8,928	8,610	8,474	8,474	8,474
	GF Station 12 Logan	9,625	8,928	8,610	8,474	8,474	8,474

101313	Station 13 Clarkes	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Materials and Services						
7065	Fire Fighting Supply	237	25	350	350	350	350
7070	Rescue Supply	90	11	200	-	-	-
7090	Office Supplies	5	25	150	50	50	50
7105	Household Goods	395	496	500	500	500	500
7116	Utilities - Natural Gas	-	-	-	1,488	1,488	1,488
7117	Utilities - Electric	-	2,636	-	3,338	3,338	3,338
7118	Utilities - Garbage	-	198	-	926	926	926
7119	Utilities - Water	-	-	-	-	-	-
7120	Utilities - Other	6,138	5,745	4,915	-	-	-
7170	Facility Maintenance	1,223	2,439	2,000	1,750	1,750	1,750
	Materials and Services	8,088	11,575	8,115	8,402	8,402	8,402
	Capital Outlay						
8825	Fire Fighting Equipmen	-	3,575	4,500	-	-	-
8860	Facility Improvement	-	-	1,000	-	-	-
	Capital Outlay	-	3,575	5,500	-	-	-
	GF Station 13 Clarkes	8,088	15,150	13,615	8,402	8,402	8,402

101314	Station 14 Boring	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Materials and Services						
7065	Fire Fighting Supply	1,880	2,591	1,440	1,000	1,000	1,000
7070	Rescue Supply	453	166	300	350	350	350
7085	Uniform & Protective E	4,240	2,780	5,580	3,600	3,600	3,600
7090	Office Supplies	438	196	545	400	400	400
7105	Household Goods	4,303	4,570	4,275	3,000	3,000	3,000
7116	Utilities - Natural Gas	-	3,801	-	4,985	4,985	4,985
7117	Utilities - Electric	-	5,992	-	13,207	13,207	13,207
7118	Utilities - Garbage	-	1,300	-	2,750	2,750	2,750
7119	Utilities - Water	-	252	-	1,749	1,749	1,749
7120	Utilities - Other	26,074	16,768	26,462	-	-	-
7170	Facility Maintenance	6,134	14,219	44,800	1,750	1,750	1,750
7210	Small Tools, Eqpt, Furnit	-	-	500	2,400	2,400	2,400
	Materials and Services	43,521	52,635	83,902	35,191	35,191	35,191
	Capital Outlay						
8860	Facility Improvement	-	14,045	-	-	-	-
8870	Furniture & Appliances	-	4,130	1,500	-	-	-
	Capital Outlay	350	18,175	1,500	-	-	-
	GF Station 14 Boring	43,871	70,810	85,402	35,191	35,191	35,191

101315	Station 15 Oregon City	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Materials and Services						
7040	Dues & Publications	44	-	-	-	-	-
7065	Fire Fighting Supply	1,480	1,900	1,000	1,000	1,000	1,000
7070	Rescue Supply	601	141	400	250	250	250
7085	Uniform & Protective E	6,818	2,343	4,185	2,700	2,700	2,700
7090	Office Supplies	59	120	500	300	300	300
7105	Household Goods	3,354	2,795	3,000	2,000	2,000	2,000
7116	Utilities - Natural Gas	-	2,332	-	4,157	4,157	4,157
7117	Utilities - Electric	-	4,783	-	10,723	10,723	10,723
7118	Utilities - Garbage	-	421	-	1,675	1,675	1,675
7119	Utilities - Water	-	-	-	7,833	7,833	7,833
7120	Utilities - Other	25,266	16,849	12,724	-	-	-
7170	Facility Maintenance	820	5,722	2,000	7,750	7,750	7,750
	Materials and Services	38,442	37,406	23,809	38,388	38,388	38,388
	Capital Outlay						
8870	Furniture & Appliances	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	GF Station 15 Oregon City	38,442	37,406	23,809	38,388	38,388	38,388

101316	Station 16 Hilltop	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Materials and Services						
7040	Dues & Publications	44	-	20	-	-	-
7065	Fire Fighting Supply	968	3,574	3,525	1,000	1,000	1,000
7070	Rescue Supply	357	256	1,000	500	500	500
7080	Fuel	-	2,156	-	-	-	-
7085	Uniform & Protective E	4,785	6,632	7,440	4,200	4,200	4,200
7090	Office Supplies	250	141	500	400	400	400
7105	Household Goods	3,679	3,548	4,500	3,000	3,000	3,000
7116	Utilities - Natural Gas	-	-	-	6,245	6,245	6,245
7117	Utilities - Electric	-	4,807	-	8,499	8,499	8,499
7118	Utilities - Garbage	-	461	-	1,836	1,836	1,836
7119	Utilities - Water	-	-	-	6,375	6,375	6,375
7120	Utilities - Other	13,903	9,736	26,554	-	-	-
7170	Facility Maintenance	1,303	755	5,020	1,750	1,750	1,750
7210	Small Tools, Eqpt, Furn	-	6,091	-	500	500	500
	Materials and Servic	25,289	38,157	48,559	34,305	34,305	34,305
	Capital Outlay						
8870	Furniture & Appliances	60	45,178	53,058	1,000	1,000	1,000
	Capital Outlay	60	45,178	53,058	1,000	1,000	1,000
	GF Station 16 Hilltop	25,349	83,335	101,617	35,305	35,305	35,305

101317	Station 17 South End	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Materials and Services						
7065	Fire Fighting Supply	304	642	1,628	1,000	1,000	1,000
7070	Rescue Supply	143	439	253	250	250	250
7085	Uniform & Protective E	4,069	4,483	4,148	2,700	2,700	2,700
7090	Office Supplies	189	118	505	300	300	300
7105	Household Goods	1,859	1,502	2,545	2,200	2,200	2,200
7116	Utilities - Natural Gas	-	983	-	1,896	1,896	1,896
7117	Utilities - Electric	-	3,406	-	7,070	7,070	7,070
7118	Utilities - Garbage	-	126	-	557	557	557
7119	Utilities - Water	-	-	-	1,817	1,817	1,817
7120	Utilities - Other	13,577	6,807	10,871	-	-	-
7170	Facility Maintenance	2,340	1,847	18,500	1,750	1,750	1,750
	Materials and Services	22,480	20,353	38,450	19,540	19,540	19,540
	Capital Outlay						
8860	Facility Improvement	-	-	-	-	-	-
8870	Furniture & Appliances	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	GF Station 17 South End	22,480	20,353	38,450	19,540	19,540	19,540

101318	Station 18 Eagle Creek	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Materials and Services						
7065	Fire Fighting Supply	117	628	1,500	1,000	1,000	1,000
7070	Rescue Supply	224	16	300	250	250	250
7085	Uniform & Protective E	-	25	1,395	900	900	900
7090	Office Supplies	87	70	500	300	300	300
7105	Household Goods	828	418	3,000	2,500	2,500	2,500
7116	Utilities - Natural Gas	-	-	-	2,057	2,057	2,057
7117	Utilities - Electric	-	2,998	-	6,718	6,718	6,718
7118	Utilities - Garbage	-	-	-	1,401	1,401	1,401
7119	Utilities - Water	-	-	-	-	-	-
7120	Utilities - Other	11,512	8,913	11,742	-	-	-
7170	Facility Maintenance	2,034	1,611	5,306	1,750	1,750	1,750
7210	Small Tools, Eqpt, Furn	-	-	-	1,000	1,000	1,000
	Materials and Services	14,803	14,679	23,743	17,876	17,876	17,876
	Capital Outlay						
8870	Furniture & Appliances	-	-	3,000	-	-	-
	Capital Outlay	-	-	3,000	-	-	-
	GF Station 18 Eagle Creek	14,803	14,679	26,743	17,876	17,876	17,876

101319	Station 19 Damascus	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Materials and Services						
7040	Dues & Publications	44	-	22	-	-	-
7065	Fire Fighting Supply	628	1,695	1,010	1,000	1,000	1,000
7070	Rescue Supply	90	171	2,354	1,000	1,000	1,000
7085	Uniform & Protective E	1,388	1,965	4,185	1,200	1,200	1,200
7090	Office Supplies	128	135	505	400	400	400
7105	Household Goods	2,938	2,268	4,500	3,000	3,000	3,000
7116	Utilities - Natural Gas	-	1,083	-	809	809	809
7117	Utilities - Electric	-	2,098	-	4,581	4,581	4,581
7118	Utilities - Garbage	-	297	-	888	888	888
7119	Utilities - Water	-	-	-	1,164	1,164	1,164
7120	Utilities - Other	6,454	3,988	23,000	-	-	-
7170	Facility Maintenance	1,855	3,101	2,785	1,750	1,750	1,750
7210	Small Tools, Eqpt, Furn	-	5,600	-	2,500	2,500	2,500
	Materials and Services	13,524	22,401	38,361	18,292	18,292	18,292
	Capital Outlay						
8870	Furniture & Appliances	-	-	53,058	-	-	-
	Capital Outlay	-	-	53,058	-	-	-
	GF Station 19 Damascus	13,524	22,401	91,419	18,292	18,292	18,292

101320	Station 20 Highland	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Materials and Services						
7116	Utilities - Natural Gas	-	-	-	200	200	200
7117	Utilities - Electric	-	-	-	-	-	-
7118	Utilities - Garbage	-	-	-	-	-	-
7119	Utilities - Water	-	-	-	-	-	-
7120	Utilities - Other	90	139	600	100	100	100
7170	Facility Maintenance	-	-	500	200	200	200
	Materials and Services	90	139	1,100	500	500	500
	GF Station 20 Highland	90	139	1,100	500	500	500

101321	Centennial Park Station	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Materials and Services						
7055	Operating Supply	-	-	500	250	250	250
7120	Utilities - Other	-	-	2,000	2,000	2,000	2,000
7170	Facility Maintenance	-	-	500	500	500	500
7210	Small Tools, Eqpt, Furn	-	-	-	1,515	1,515	1,515
	Materials and Services	-	-	3,000	4,265	4,265	4,265
	Capital Outlay						
8860	Facility Improvement	-	-	25,000	10,000	10,000	10,000
	Capital Outlay	-	-	25,000	10,000	10,000	10,000
	Centennial Park Station	-	-	28,000	14,265	14,265	14,265

101350	Volunteers	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Salaries						
5505	Battalion Chief	65,371	150,843	138,827	147,064	147,064	147,064
5530	Non-exempt Staff Group	22,891	34,919	52,405	56,547	56,547	56,547
5540	Temporary Labor	5,374	9,558	7,500	7,500	7,500	7,500
5600	Overtime	52,991	81,579	65,000	60,000	60,000	60,000
	Salaries	146,627	276,899	263,732	271,111	271,111	271,111
	Benefits						
6620	SS/Medicare	15,888	20,969	20,175	20,740	20,740	20,740
6640	TriMet Tax	-	-	-	1,627	1,627	1,627
6650	Transit Tax	-	-	-	27	27	27
6656	PERS Employer	11,857	41,557	43,135	54,423	54,423	54,423
6670	Deferred Compensation	3,685	3,773	4,877	7,180	7,180	7,180
6690	Café Plan Benefits	22,885	25,372	27,894	27,405	27,405	27,405
6691	PEHP	2,300	2,400	2,400	2,400	2,400	2,400
6693	Health Trust	-	-	1,912	2,036	2,036	2,036
	Benefits	56,615	94,071	100,393	115,838	115,838	115,838
	Materials and Services						
7015	Meeting Expense	193	115	300	100	100	100
7040	Dues & Publications	819	500	1,000	1,000	1,000	1,000
7055	Operating Supply	42,064	11,715	34,000	50,000	50,000	50,000
7085	Uniform & Protective E	6,949	28,732	42,000	35,000	35,000	35,000
7120	Utilities-Other	-	338	-	-	-	-
7122	Utilities-Telephone	-	1,363	-	2,300	2,300	2,300
7130	Insurance - Property/C	21,126	12,592	24,500	24,500	24,500	24,500
7140	Schools/Conferences Re	34,105	29,361	20,000	3,500	3,500	3,500
7141	Tuition Reimbursement	-	-	-	30,000	30,000	30,000
7142	Travel Expense	-	1,943	4,000	-	-	-
7145	Mileage Reimbursement	-	110,901	43,000	65,000	65,000	65,000
7150	Volunteer Fire Fighter	-	131,292	43,000	35,000	35,000	35,000
7190	Training Expense	-	-	5,000	4,000	4,000	4,000
	Materials and Services	105,256	328,852	216,800	250,400	250,400	250,400
	GF Volunteers	308,498	699,822	580,925	637,349	637,349	637,349

101410	Facilities	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Salaries						
5506	Exempt Staff Group	99,865	107,998	109,890	113,457	113,457	113,457
5530	Non-exempt Staff Group	140,141	149,759	158,320	173,358	173,358	173,358
5540	Temporary Labor	16,063	12,518	17,500	22,500	22,500	22,500
	Salaries	256,069	270,275	285,710	309,315	309,315	309,315
	Benefits						
6620	SS/Medicare	19,525	20,668	21,857	23,663	23,663	23,663
6640	Tri-Met Taxes	-	-	-	1,856	1,856	1,856
6650	Transit Tax	-	-	-	31	31	31
6656	PERS Employer	35,255	83,113	48,949	60,920	60,920	60,920
6670	Deferred Compensation	3,839	6,848	9,300	10,500	10,500	10,500
6690	Café Plan Benefits	43,273	50,745	54,000	54,000	54,000	54,000
6691	PEHP	4,800	4,800	4,800	4,800	4,800	4,800
6693	Health Trust	-	-	2,682	2,868	2,868	2,868
	Benefits	106,691	166,174	141,588	158,638	158,638	158,638
	Materials and Services						
7015	Meeting Expense	151	36	300	100	100	100
7085	Uniform & Protective E	864	957	986	750	750	750
7090	Office Supplies	60	580	300	100	100	100
7116	Utilities-Natural Gas	-	4,496	-	-	-	-
7120	Utilities-Other	-	26,735	92,364	84,000	84,000	84,000
7140	Schools/Conferences Re	-	-	1,000	-	-	-
7170	Facility Maintenance	190,274	208,935	145,467	150,000	150,000	150,000
7210	Small Tools, Eqpt, Furn	-	-	-	8,000	8,000	8,000
	Materials and Services	191,350	241,739	240,417	242,950	242,950	242,950
	Capital Outlay						
8860	Facility Improvement	4,857	27,666	48,700	9,700	9,700	9,700
8870	Furniture & Appliances	27,965	10,053	30,600	-	-	-
	Capital Outlay	32,822	37,719	79,300	9,700	9,700	9,700
	GF Facilities	586,932	715,907	747,015	720,603	720,603	720,603

101600	Emergency Medical Svcs	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Salaries						
5504	Division Chief	143,962	152,590	157,919	161,085	161,085	161,085
5505	Battalion Chief	-	16,430	134,783	147,064	147,064	147,064
5510	Captain	-	5,813	-	111,899	111,899	111,899
5512	Lieutenant	-	-	79,758	-	-	-
5520	Fire Fighter	92,367	92,127	107,117	-	-	-
5530	Non-exempt Staff Group	126,963	49,298	59,656	56,547	56,547	56,547
5535	Other Employee	-	78,795	-	-	-	-
5545	Premium Pay	-	4,187	9,212	-	-	-
5600	Overtime	9,433	13,880	18,000	8,000	8,000	8,000
	Salaries	372,725	413,120	566,445	484,595	484,595	484,595
	Benefits						
6620	SS/Medicare	22,582	29,623	42,186	37,072	37,072	37,072
6640	Tri-Met Taxes	-	-	-	2,908	2,908	2,908
6650	Transit Tax	-	-	-	48	48	48
6656	PERS Employer	50,428	83,113	95,596	106,659	106,659	106,659
6670	Deferred Compensation	5,080	7,044	12,448	16,420	16,420	16,420
6690	Café Plan Benefits	44,308	51,968	54,894	54,810	54,810	54,810
6691	PEHP	4,100	4,700	6,000	4,800	4,800	4,800
6693	Health Trust	-	-	5,242	4,766	4,766	4,766
	Benefits	126,498	176,448	216,366	227,483	227,483	227,483
	Materials and Services						
7015	Meeting Expense	365	562	400	600	600	600
7040	Dues & Publications	470	2,166	3,144	2,500	2,500	2,500
7045	Awards & Recognitions	1,551	1,074	3,000	2,500	2,500	2,500
7055	Operating Supply	5,403	4,960	20,080	750	750	750
7075	EMS Supply	5,752	1,552	25,000	240,000	240,000	240,000
7085	Uniform & Protective E	1,718	3,165	1,920	2,375	2,375	2,375
7095	Software & Supplies	8,000	8,000	8,000	8,000	8,000	8,000
7110	Professional Services	29,506	53,296	29,600	53,550	53,550	53,550
7135	Medical Exams	76,733	76,733	81,435	83,879	83,879	83,879
7140	Schools/Conferences Re	14,167	11,677	4,000	-	-	-
7141	Tuition Reimbursement	-	-	-	-	-	-
7142	Travel Expense	-	2,244	4,000	500	500	500
7145	Mileage Reimbursement	-	423	900	500	500	500
7160	Equipment Maintenance	33,763	38,777	38,400	37,900	37,900	37,900
7180	Computer & AV Maint	-	-	-	2,300	2,300	2,300
7215	Other Expense	27,370	30	32,000	-	-	-
	Materials and Services	204,797	204,659	251,879	435,354	435,354	435,354
	Capital Outlay						
8835	EMS & Rescue Equipment	5,841	30,962	15,000	-	-	-
8890	Computer & AV Equipment	-	-	11,000	41,445	41,445	41,445
	Capital Outlay	5,841	30,962	26,000	41,445	41,445	41,445
	GF Emergency Medical Svcs	709,861	825,189	1,060,690	1,188,877	1,188,877	1,188,877

101615	Community Paramedicine	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Salaries						
5520	Fire Fighter	-	-	-	94,899	94,899	94,899
5540	Temporary Labor	-	-	-	2,000	2,000	2,000
5545	Premium Pay	-	-	-	5,694	5,694	5,694
5600	Overtime	-	-	-	5,000	5,000	5,000
	Salaries	-	-	-	107,593	107,593	107,593
	Benefits						
6620	SS/Medicare	-	-	-	8,231	8,231	8,231
6640	Tri-Met Taxes	-	-	-	646	646	646
6650	Transit Tax	-	-	-	11	11	11
6656	PERS Employer	-	-	-	31,923	31,923	31,923
6670	Deferred Compensation	-	-	-	2,372	2,372	2,372
6690	Café Plan Benefits	-	-	-	13,905	13,905	13,905
6691	PEHP	-	-	-	1,200	1,200	1,200
6693	Health Trust	-	-	-	949	949	949
	Benefits	-	-	-	59,237	59,237	59,237
	Materials and Services						
7015	Meeting Expense	-	-	-	1,000	1,000	1,000
7055	Operating Supply	-	-	-	500	500	500
7075	EMS Supply	-	-	-	1,500	1,500	1,500
7085	Uniform & Protective E	-	-	-	475	475	475
7180	Computer & AV Maint	-	-	-	2,300	2,300	2,300
	Materials and Services	-	-	-	5,775	5,775	5,775
	Capital Outlay						
8835	EMS & Rescue Equipment	-	-	-	-		
	Capital Outlay	-	-	-	-	-	
	GF Emergency Medical Svcs	-	-	-	172,605	172,605	172,605

101650	Financial Services	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Salaries						
5506	Exempt Staff Group	256,089	266,094	268,446	295,464	295,464	295,464
5530	Non-exempt Staff Group	103,156	85,261	149,637	158,326	158,326	158,326
5540	Temporary Labor	-	9,247	-	-	-	-
5600	Overtime	-	896	1,000	-	-	-
	Salaries	359,245	361,498	419,083	453,790	453,790	453,790
	Benefits						
6620	SS/Medicare	28,526	28,766	32,245	35,036	35,036	35,036
6640	Tri-Met Taxes	-	-	-	2,748	2,748	2,748
6650	Transit Tax	-	-	-	46	46	46
6656	PERS Employer	52,098	90,039	70,724	87,155	87,155	87,155
6670	Deferred Compensation	7,369	8,771	15,300	17,375	17,375	17,375
6690	Café Plan Benefits	66,792	72,857	81,000	82,125	82,125	82,125
6691	PEHP	6,200	5,900	7,200	7,300	7,300	7,300
6693	Health Trust	-	-	4,181	4,538	4,538	4,538
6701	Vehicle Allowance	-	309	2,400	2,400	2,400	2,400
6703	Cell/Tech Allowance	980	3,120	-	1,800	1,800	1,800
	Benefits	161,964	209,762	213,050	240,523	240,523	240,523
	Materials and Services						
7035	Bank Charges	16,598	22,507	15,000	15,000	15,000	15,000
7040	Dues & Publications	380	832	500	750	750	750
7055	Operating Supply	3,701	2,741	2,500	2,500	2,500	2,500
7095	Software & Supplies	96,463	96,463	-	-	-	-
7110	Professional Services	236,467	226,066	52,500	30,300	30,300	30,300
7140	Schools/Conferences Re	4,508	5,406	2,800	1,200	1,200	1,200
7142	Travel Expense	-	4,591	2,600	-	-	-
7145	Mileage Reimbursement	-	288	-	300	300	300
7175	Office Equipment Maint	675	270	400	700	700	700
7180	Computer & AV Maint	-	-	-	2,300	2,300	2,300
7215	Other Expense	-	668	-	-	-	-
	Materials and Services	358,792	359,832	76,300	53,050	53,050	53,050
	GF Financial Services	880,002	931,092	708,433	747,363	747,363	747,363

BUSINESS SERVICES

The Business Services Division is comprised of several support departments, including Fleet Services, Data Management, Fire Prevention and the Fire Marshal's Office, Information Technology, Logistics, Human Resources, Administration and Emergency Management. Funds budgeted in this Division provide for administrative support of other Divisions, as well as public education and community involvement regarding fire prevention and medical aid. The budget for this Division consists of 33.0 FTE staff members and has a total FY2019-20 Budget of $11,952,336.

Business Services Division		2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Salaries						
5501	Fire Chief	172,584	182,943	189,344	-	-	-
5503	Deputy Chief	152,136	167,842	173,710	177,193	177,193	177,193
5504	Division Chief	143,962	-	78,959	161,085	161,085	161,085
5505	Battalion Chief	-	67,420	78,959	147,064	147,064	147,064
5506	Exempt Staff Group	443,172	752,030	791,258	1,086,572	1,086,572	1,086,572
5507	Fire Inspectors	440,619	419,164	434,270	455,238	455,238	455,238
5508	Deputy Fire Marshal - Capt	439,487	537,663	350,303	233,436	233,436	233,436
5509	Deputy Fire Marshal - Lt	-	-	206,090	214,160	214,160	214,160
5530	Non-exempt Staff Group	504,728	434,107	459,375	932,370	932,370	932,370
5535	Other Employee	70,598	72,957	73,982	124,906	124,906	124,906
5540	Temporary Labor	16,063	5,454	8,400	7,760	7,760	7,760
5545	Premium Pay	-	-	-	38,342	38,342	38,342
5562	Vacation Buyback	9,490	40,973	65,000	65,000	65,000	65,000
5600	Overtime	66,096	88,192	106,500	77,000	77,000	77,000
	Salaries	2,458,935	2,768,745	3,016,150	3,720,126	3,720,126	3,720,126
	Benefits						
6620	SS/Medicare	181,244	204,981	230,753	284,971	284,971	284,971
6640	Tri-Met Taxes	135,152	178,412	186,549	22,351	22,351	22,351
6650	Transit Tax	-	-	-	373	373	373
6656	PERS Employer	559,833	581,793	544,812	823,427	823,427	823,427
6667	PERS Bond Payment	1,632,478	1,710,675	1,798,545	-	-	-
6670	Deferred Compensation	42,854	49,901	85,406	117,304	117,304	117,304
6675	Unemployment	4,138	2,654	5,000	5,000	5,000	5,000
6680	Life Insurance	33,977	39,904	45,000	45,000	45,000	45,000
6690	Café Plan Benefits	309,140	411,972	404,910	503,589	503,589	503,589
6691	PEHP	32,700	35,000	34,800	44,400	44,400	44,400
6692	Other Post-Employ Benefit	672,729	604,464	675,000	630,565	630,565	630,565
6693	Health Trust	-	449,356	28,362	35,321	35,321	35,321
6701	Vehicle Allowance	4,408	4,708	4,408	4,408	4,408	4,408
6702	Tool Allowance	-	-	-	6,000	6,000	6,000
6703	Cell/Tech Allowance	-	575	-	600	600	600
6705	Workers Compensation	402,300	647,433	730,565	766,368	766,368	766,368
	Benefits	4,010,953	4,921,828	4,774,110	3,289,677	3,289,677	3,289,677

Business Services Division		2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
	Materials and Services						
7010	Election Costs	31,919	-	30,000	-	-	-
7015	Meeting Expense	6,744	5,725	10,250	2,550	2,550	2,550
7030	Civil Service Exam Exp	7,622	6,168	10,500	6,000	6,000	6,000
7035	Bank Charges	-	-	-			
7040	Dues & Publications	20,795	20,542	23,672	13,871	13,871	13,871
7045	Awards & Recognitions	27,173	22,476	27,659			
7055	Operating Supply	13,233	18,439	22,748	117,420	117,420	117,420
7065	Fire Fighting Supply	2,063	2,289	2,100	800	800	800
7078	Department Consumables	-	-	-	20,000	20,000	20,000
7080	Fuel	29	1,313	100	232,300	232,300	232,300
7085	Uniform & Protective Eqpt	16,847	10,968	12,575	232,105	232,105	232,105
7090	Office Supplies	10,894	8,607	15,010	6,300	6,300	6,300
7095	Software & Supplies	183,709	254,195	331,843	513,568	513,568	513,568
7105	Household Goods	5,002	3,019	7,900	5,500	5,500	5,500
7110	Professional Services	142,257	140,411	437,850	413,565	413,565	413,565
7116	Utilities - Natural Gas	-	1,467	-	8,299	8,299	8,299
7117	Utilities - Electric	-	10,661	-	34,785	34,785	34,785
7118	Utilities - Garbage	-	-	-	11,522	11,522	11,522
7119	Utilities - Water	-	861	-	25,988	25,988	25,988
7120	Utilities - Other	37,773	23,772	42,781	19,380	19,380	19,380
7122	Utilities - Telephone	363,470	346,646	315,960	330,000	330,000	330,000
7130	Insurance - Property/Casualty	160,105	215,441	220,470	235,000	235,000	235,000
7135	Medical Exams	5,225	7,600	-	9,800	9,800	9,800
7140	Schools/Conferences	41,216	35,026	49,100	29,050	29,050	29,050
7141	Tuition Reimbursement	-	1,302	40,000	30,000	30,000	30,000
7142	Travel Expense	-	342	9,475	9,400	9,400	9,400
7145	Mileage Reimbursement	-	3,293	4,200	2,250	2,250	2,250
7155	Vehicle Maintenance	-	-	-	431,981	431,981	431,981
7160	Equipment Maintenance	-	-	-	15,000	15,000	15,000
7165	Radio Maintenance	3,046	755	33,500	5,000	5,000	5,000
7170	Facility Maintenance	-	1,312	-	5,200	5,200	5,200
7175	Office Equip. Maintenance	26,295	37,865	62,940	120,940	120,940	120,940
7180	Computer & AV Maintenance	34,466	9,749	23,000	10,000	10,000	10,000
7187	Fire Extinguisher Expe	-	-	-	2,500	2,500	2,500
7190	Training Expense	1,392	3,109	-	6,125	6,125	6,125
7195	Public Education	22,561	32,310	50,390	49,500	49,500	49,500
7205	Postage & Freight	-	-	-	30,000	30,000	30,000
7210	Small Tool, Eqpt, Furnishing	-	-	-	12,079	12,079	12,079
	Materials and Services	1,163,836	1,225,663	1,784,023	2,997,778	2,997,778	2,997,778
	Capital Outlay						
8825	Fire Fighting Equipment	-	-	-	-	-	-
8835	EMS & Rescue Equipment	-	-	-	-	-	-
8845	Communications Equip	-	-	4,000	-	-	-
8850	Staff Vehicles	-	-	-	-	-	-
8860	Facility Improvement	-	-	5,000	-	-	-
8870	Furniture	-	688	3,000	-	-	-
8885	Office Equipment	40,866	18,658	-	-	-	-
8890	Computer & AV Equip.	294,503	145,070	238,160	59,800	59,800	59,800
	Capital Outlay	335,369	164,416	250,160	59,800	59,800	59,800
	Debt Service						
9916	Debt Service - Principal		Included Above		1,135,000	1,135,000	1,135,000
9917	Debt Service - Interest		Included Above		749,955	749,955	749,955
					1,884,955	1,884,955	1,884,955
	Business Services Division	7,969,093	9,080,652	9,824,443	11,952,336	11,952,336	11,952,336

101150	Fleet Services	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Salaries						
5506	Exempt Staff Group	224,357	208,902	223,186	236,724	236,724	236,724
5530	Non-exempt Staff Group	276,194	364,128	430,178	452,328	452,328	452,328
5562	Vacation Buyback	-	1,578	-			
5600	Overtime	8,716	6,546	7,000	6,000	6,000	6,000
	Salaries	509,267	581,154	660,364	695,052	695,052	695,052
	Benefits						
6620	SS/Medicare	40,721	46,645	50,518	53,171	53,171	53,171
6640	TriMet Tax	-	-	-	4,170	4,170	4,170
6650	Transit Tax	-	-	-	70	70	70
6656	PERS Employer	72,835	145,448	113,137	113,780	113,780	113,780
6670	Deferred Compensation	5,527	11,291	16,500	21,000	21,000	21,000
6690	Café Plan Benefits	78,170	104,023	108,000	108,000	108,000	108,000
6691	PEHP	7,200	8,200	9,600	9,600	9,600	9,600
6693	Health Trust	-	-	6,534	6,891	6,891	6,891
6702	Tool Allowance	4,800	5,294	6,000	6,000	6,000	6,000
	Benefits	209,252	320,901	310,289	322,682	322,682	322,682
	Materials and Services						
7040	Dues & Publications	433	576	620	830	830	830
7055	Operating Supply	353	194	52,590	65,000	65,000	65,000
7078	Department Consumables	-	24,434	15,005	16,500	16,500	16,500
7080	Fuel	-	255,401	229,757	232,200	232,200	232,200
7085	Uniform & Protective E	4,778	5,307	6,853	4,500	4,500	4,500
7090	Office Supplies	675	430	750	1,000	1,000	1,000
7095	Software & Supplies	5,951	6,163	5,412	7,183	7,183	7,183
7105	Household Goods	661	599	1,200	1,000	1,000	1,000
7118	Utilities-Garbage	-	-	-	2,061	2,061	2,061
7140	Schools/Conferences Re	3,745	2,820	5,150	1,650	1,650	1,650
7145	Mileage Reimbursement	-	882	-	-	-	-
7155	Vehicle Maintenance	374,638	307,425	426,868	431,981	431,981	431,981
7160	Equipment Maintenance	-	-	-	15,000	15,000	15,000
7170	Facility Maintenance	-	-	-	4,200	4,200	4,200
7190	Training Expense	1,770	1,770	2,125	2,125	2,125	2,125
7210	Small Tools		762	22,000	4,879	4,879	4,879
7215	Other Expense	147	21,190	3,515	-	-	-
	Materials and Services	393,151	627,953	771,845	790,109	790,109	790,109
	Capital Outlay						
8850	Staff Vehicles	-	49,900	-	-	-	-
8870	Furniture & Appliances	7,117	46,869	36,338	-	-	-
8890	Computer & AV Equipmen	-	2,694	2,500	-	-	-
	Capital Outlay	7,117	99,463	38,838	-	-	-
	GF Fleet Services	1,118,788	1,629,471	1,781,336	1,807,843	1,807,843	1,807,843

101170	Data Management	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Salaries						
5506	Exempt Staff Group	-	-	181,131	190,093	190,093	190,093
5530	Non-exempt Staff Group	-		41,487	56,547	56,547	56,547
	Salaries	-	-	222,618	246,640	246,640	246,640
	Benefits						
6620	SS/Medicare	-	-	17,031	18,868	18,868	18,868
6640	TriMet Tax	-	-	-	1,480	1,480	1,480
6650	Transit Tax	-	-	-	25	25	25
6656	PERS Employer	-	-	37,994	51,200	51,200	51,200
6670	Deferred Compensation	-	-	8,375	12,300	12,300	12,300
6690	Café Plan Benefits	-	-	39,235	40,500	40,500	40,500
6691	PEHP	-	-	3,350	3,600	3,600	3,600
6693	Health Trust	-	-	2,226	2,466	2,466	2,466
	Benefits	-	-	108,211	130,439	130,439	130,439
	Materials and Services						
7015	Meeting Expense	-	-	500	250	250	250
7055	Operating Supply	-	-	1,000	500	500	500
7090	Office Supplies	-	-	1,000	500	500	500
7095	Software & Supplies	-	-	217,133	324,500	324,500	324,500
7110	Professional Services	-	-	160,000	58,500	58,500	58,500
7040	Schools/Conferences Re	-	-	6,600	-	-	-
7142	Travel Expense	-	-	5,000	3,000	3,000	3,000
7145	Mileage Reimbursement	-	-	1,000	1,000	1,000	1,000
	Materials and Services	-	-	392,233	388,250	388,250	388,250
	GF Data Management	-	-	723,062	765,329	765,329	765,329

101200	Fire Prevention	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Salaries						
5504	Division Chief	143,962	-	-	-	-	-
5505	Battalion Chief	-	67,420	78,959	147,064	147,064	147,064
5506	Exempt Staff Group	77,192	84,638	-	-	-	-
5507	Fire Inspectors	440,619	419,164	434,270	455,238	455,238	455,238
5508	Deputy Fire Marshal -Capt	439,487	537,663	350,303	233,436	233,436	233,436
5509	Deputy Fire Marshal -Lt	-	-	206,090	214,160	214,160	214,160
5530	Non-exempt Staff Group	96,125	89,212	73,442	51,779	51,779	51,779
5535	Other Employee	70,598	72,957	73,982	74,906	74,906	74,906
5540	Temporary Labor	-	-	2,000	2,000	2,000	2,000
5545	Premium Pay	-	-	-	38,342	38,342	38,342
5600	Overtime	60,756	53,797	65,000	55,000	55,000	55,000
	Salaries	1,328,739	1,324,851	1,284,046	1,271,925	1,271,925	1,271,925
	Benefits						
6620	SS/Medicare	99,658	100,693	97,909	97,302	97,302	97,302
6640	TriMet Tax	-	-	-	7,632	7,632	7,632
6650	Transit Tax	-	-	-	127	127	127
6656	PERS Employer	283,888	290,897	234,146	289,962	289,962	289,962
6670	Deferred Compensation	27,019	24,690	34,323	32,150	32,150	32,150
6690	Café Plan Benefits	166,313	179,335	181,940	167,209	167,209	167,209
6691	PEHP	17,700	17,600	15,250	14,500	14,500	14,500
6693	Health Trust	-		12,170	11,766	11,766	11,766
6701	Vehicle Allowance	-	300	-	-	-	-
	Benefits	594,577	613,515	575,738	620,648	620,648	620,648
	Materials and Services						
7015	Meeting Expense	460	109	500	500	500	500
7040	Dues & Publications	4,413	6,387	1,200	9,116	9,116	9,116
7055	Operating Supply	6,273	2,882	5,000	5,000	5,000	5,000
7065	Fire Fighting Supply	2,063	2,289	2,100	800	800	800
7080	Fuel	29	-	-	-	-	-
7085	Uniform & Protective E	10,142	5,542	7,200	9,900	9,900	9,900
7090	Office Supplies	1,670	1,511	2,500	1,600	1,600	1,600
7095	Software & Supplies	-	9,000	250	-	-	-
7105	Household Goods	1,504	930	2,000	1,000	1,000	1,000
7110	Professional Services	-	-	25,000	-	-	-
7116	Utilities-Natural Gas	-	985	-	2,083	2,083	2,083
7117	Utilities-Electric	-	5,984	-	11,385	11,385	11,385
7118	Utilities-Garbage	-	-	-	1,354	1,354	1,354
7119	Utilities-Water	-	-	-	10,563	10,563	10,563
7120	Utilities - Other	17,349	12,059	19,392	80	80	80
7140	Schools/Conferences Re	12,777	14,528	9,000	5,400	5,400	5,400
7142	Travel Expense	-	342	2,500	1,500	1,500	1,500
7145	Mileage Reimbursement	-	1,098	-	-	-	-
7170	Facility Maintenance	-	59	-	-	-	-
7175	Office Eqpt Maintenance	-	270	-	-	-	-
7180	Computer Eqpt Maint	-	216	-	-	-	-
7195	Public Education	22,561	32,310	50,390	49,500	49,500	49,500
	Materials and Services	79,241	96,501	127,032	109,781	109,781	109,781
	GF Fire Prevention	2,002,557	2,034,867	1,986,816	2,002,354	2,002,354	2,002,354

101220	Information Technology	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
	Salaries						
5506	Exempt Staff Group	180,998	210,629	216,491	230,353	230,353	230,353
5530	Non-exempt Staff Group	257,083	296,490	292,041	174,065	174,065	174,065
5600	Overtime	5,340	2,010	1,500	4,000	4,000	4,000
	Salaries	443,421	509,129	510,032	408,418	408,418	408,418
	Benefits						
6620	SS/Medicare	33,810	39,946	39,355	31,581	31,581	31,581
6640	TriMet Tax	-	-	-	2,477	2,477	2,477
6650	Transit Tax	-	-	-	41	41	41
6656	PERS Employer	62,864	124,670	88,136	89,542	89,542	89,542
6670	Deferred Compensation	6,916	10,621	14,400	11,801	11,801	11,801
6690	Café Plan Benefits	66,259	85,717	81,000	56,255	56,255	56,255
6691	PEHP	6,300	7,800	7,200	5,000	5,000	5,000
6693	Health Trust	-	-	5,085	4,044	4,044	4,044
6701	Vehicle Allowance	4,408	4,408	4,408	4,408	4,408	4,408
	Benefits	180,558	273,162	239,584	205,149	205,149	205,149
	Materials and Services						
7015	Meeting Expense	119	-	250	300	300	300
7040	Dues & Publications	3,366	1,338	5,500	1,500	1,500	1,500
7055	Operating Supply	84	55	-	2,500	2,500	2,500
7085	Uniform & Protective E	780	1,130	1,900	1,000	1,000	1,000
7090	Office Supplies	456	422	1,500	750	750	750
7095	Software & Supplies	183,709	245,195	106,468	171,200	171,200	171,200
7105	Household Goods	1,041	466	1,500	750	750	750
7110	Professional Services	21,335	19,805	37,000	181,540	181,540	181,540
7116	Utilities - Natural Gas	-	482	-	735	735	735
7117	Utilities - Electric	-	1,954	-	3,653	3,653	3,653
7118	Utilities - Garbage	-	-	-	-	-	-
7119	Utilities - Water	-	-	-	248	248	248
7120	Utilities - Other	6,757	4,331	8,294	19,200	19,200	19,200
7122	Utilities - Telephone	363,470	346,646	315,960	330,000	330,000	330,000
7140	Schools/Conferences Re	9,309	5,752	8,000	-	-	-
7141	Tuition Reimbursement	-	1,302	-	-	-	-
7142	Travel Expense	-	-	-	-	-	-
7145	Mileage Reimbursement	-	27	-	-	-	-
7165	Radio Maintenance	3,046	755	-	5,000	5,000	5,000
7175	Office Equipment Maint	25,179	37,595	62,000	120,000	120,000	120,000
7180	Computer & AV Maintena	34,466	9,533	23,000	10,000	10,000	10,000
7210	Small Tools, Eqpt, Furnit	-	-	-	1,000	1,000	1,000
	Materials and Services	653,115	676,788	571,372	849,376	849,376	849,376
	Capital Outlay						
8860	Facility Improvement	-	-	5,000	-	-	-
8870	Furniture & Appliances	1,075	688	3,000	-	-	-
8885	Office Equipment	40,866	18,658	-	-	-	-
8890	Computer & AV Equipmen	294,503	145,070	138,660	59,800	59,800	59,800
	Capital Outlay	336,447	164,416	146,660	59,800	59,800	59,800
	GF Information Technology	1,613,542	1,623,495	1,467,648	1,522,743	1,522,743	1,522,743

101400	Administration	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED
Object						
	Salaries					
5501	Fire Chief	172,584	182,943	189,344		
5503	Deputy Chief	152,136	167,842	173,710	177,193	177,193
5504	Division Chief	-	-	78,959	161,085	161,085
5506	Exempt Staff Group	85,117	87,727	90,724	-	-
5530	Non-exempt Staff Group	11,380	-	-	-	-
5535	Other Employee	-	-	-	50,000	50,000
5562	Vacation Buyback	9,490	40,973	65,000	65,000	65,000
5600	Overtime	-	32,385	-	-	-
	Salaries	430,707	511,870	597,737	453,278	453,278
	Benefits					
6620	SS/Medicare	28,252	30,806	45,727	34,676	34,676
6640	Tri-Met Taxes	135,152	178,417	186,549	2,720	2,720
6650	Transit Tax	-	-	-	45	45
6656	PERS Employer	177,826	62,335	107,696	134,488	134,488
6667	PERS Bond Payment	1,632,478	1,710,675	1,798,545	-	-
6670	Deferred Compensation	5,080	5,660	17,208	17,253	17,253
6675	Unemployment	4,138	2,654	5,000	5,000	5,000
6680	Life Insurance	33,977	39,904	45,000	45,000	45,000
6685	Conflagration Benefit	-	4,275	-	-	-
6690	Café Plan Benefits	33,295	71,075	48,735	27,000	27,000
6691	PEHP	3,900	3,600	4,200	2,400	2,400
6692	Other Post-Employ Bene	672,729	604,464	675,000	630,565	630,565
6693	Health Trust	-	449,356	5,328	3,883	3,883
6701	Vehicle Allowance	-	-	-	-	-
6705	Workers Compensation	402,300	647,433	730,565	766,368	766,368
	Benefits	3,129,127	3,810,654	3,669,553	1,669,398	1,669,398
	Materials and Services					
7010	Election Costs	31,919	-	30,000	-	-
7015	Meeting Expense	6,014	5,084	8,000	1,000	1,000
7030	Civil Service Exam Exp	7,622	5,273	-	-	-
7040	Dues & Publications	13,016	12,288	15,000	-	-
7045	Awards & Recognitions	27,173	22,476	27,659	-	-
7055	Operating Supply	6,876	9,221	7,300	6,300	6,300
7080	Fuel	-	1,313	100	100	100
7085	Uniform & Protective E	5,062	3,948	3,000	4,600	4,600
7090	Office Supplies	8,709	6,478	8,510	700	700
7105	Household Goods	2,456	1,623	4,000	1,500	1,500
7110	Professional Services	120,922	77,532	137,000	126,000	126,000
7116	Utilities - Natural Gas	-	-	-	2,721	2,721
7117	Utilities - Electric	-	2,723	-	5,563	5,563
7118	Utilities - Garbage	-	-	-	1,464	1,464
7119	Utilities - Water	-	861	-	4,742	4,742
7120	Utilities - Other	13,667	7,382	15,095	100	100
7130	Insurance - Property/C	160,105	215,441	220,470	235,000	235,000
7140	Schools/Conferences Re	19,130	13,277	21,000	21,000	21,000
7142	Travel Expense	-	-	-	2,900	2,900
7145	Mileage Reimbursement	-	1,122	1,200	-	-
7170	Facilities Maintenance	-	1,253	-	-	-
7175	Office Equipment Maint	1,117	-	940	940	940
	Materials and Services	423,787	387,295	499,274	414,630	414,630
	Debt Service					
9916	Debt Service - Principal		Included above		1,135,000	1,135,000
9917	Debt Service - Interest		Included above		749,955	749,955
					1,884,955	1,884,955
	GF Administration	3,983,621	4,709,819	4,766,564	4,422,261	4,422,261

101420	Human Resources	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED
Object						
	Salaries					
5506	Exempt Staff Group	221,307	261,689	189,625	200,959	200,959
5530	Non-exempt Staff Group	45,668	48,405	52,405	54,106	54,106
5600	Overtime	-	-	40,000	12,000	12,000
	Salaries	266,975	310,094	282,030	267,065	267,065
	Benefits					
6620	SS/Medicare	21,985	24,857	21,575	20,476	20,476
6640	Tri-Met Taxes	-	-	-	1,606	1,606
6650	Transit Tax	-	-	-	27	27
6656	PERS Employer	37,058	83,113	48,319	55,564	55,564
6670	Deferred Compensation	7,231	7,546	8,100	9,000	9,000
6690	Café Plan Benefits	48,451	59,034	40,500	40,500	40,500
6691	PEHP	4,800	4,800	3,600	3,600	3,600
6693	Health Trust	-	-	2,420	2,551	2,551
6703	Cell/Tech Allowance	-	575	-	600	600
	Benefits	119,524	179,925	124,514	133,924	133,924
	Materials and Services					
7015	Meeting Expense	672	329	700	400	400
7030	Civil Service Exam Exp	70	895	10,500	6,000	6,000
7040	Dues & Publications	429	529	1,522	250	250
7055	Operating Supply	363	420	850	500	500
7090	Office Supplies	-	54	1,500	750	750
7095	Software & Supplies	-	-	-	10,185	10,185
7105	Household Goods	-	-	400	250	250
7110	Professional Services	31,680	43,074	34,250	47,525	47,525
7135	Medical Exams	5,225	7,600	-	9,800	9,800
7140	Schools/Conferences Re	5,415	1,307	4,500	1,000	1,000
7141	Tuition Reimbursement	-	-	40,000	30,000	30,000
7142	Travel Expense	-	-	1,975	2,000	2,000
7145	Mileage Reimbursement	-	1,046	2,000	1,000	1,000
	Materials and Services	43,854	55,254	98,197	109,660	109,660
	GF Human Resources	430,353	545,273	504,741	510,649	510,649

101440	Logistics	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Salaries						
5506	Exempt Staff Group	96,474	107,998	111,780	113,457	113,457	113,457
5530	Non-exempt Staff Group	130,753	120,000	159,580	143,545	143,545	143,545
5540	Temporary Labor	859	1,615	3,200	3,200	3,200	3,200
	Salaries	228,085	229,613	274,560	260,202	260,202	260,202
	Benefits						
6620	SS/Medicare	17,524	17,488	21,004	19,905	19,905	19,905
6640	Tri-Met Taxes	-	-	-	1,561	1,561	1,561
6650	Transit Tax	-	-	-	26	26	26
6656	PERS Employer	32,131	83,113	47,039	54,015	54,015	54,015
6670	Deferred Compensation	5,388	7,197	9,300	10,500	10,500	10,500
6690	Café Plan Benefits	54,158	53,760	54,000	50,625	50,625	50,625
6691	PEHP	6,000	5,000	4,800	4,500	4,500	4,500
6693	Health Trust	-	-	2,714	2,570	2,570	2,570
	Benefits	115,201	166,558	138,857	143,702	143,702	143,702
	Materials and Services						
7040	Dues & Publications	900	900	2,000	2,000	2,000	2,000
7055	Operating Supply	6,676	1,561	31,500	32,000	32,000	32,000
7078	Department Consumables	-	1,776	3,000	3,500	3,500	3,500
7085	Uniform & Protective E	572,513	350,975	220,390	211,630	211,630	211,630
7090	Office Supplies	1,319	1,476	1,500	1,000	1,000	1,000
7105	Household Goods	457	744	800	1,000	1,000	1,000
7110	Professional Services	-	27	-	-	-	-
7116	Utilities - Natural Gas	-	4,068	-	2,760	2,760	2,760
7117	Utilities - Electric	-	3,084	-	14,184	14,184	14,184
7118	Utilities - Garbage	-	-	-	6,643	6,643	6,643
7119	Utilities - Water	-	364	-	10,435	10,435	10,435
7120	Utilities - Other	14,498	10,499	12,986	-	-	-
7145	Mileage Reimbursement	-	-	-	250	250	250
7160	Equipment Maintenance	2,831	676	2,500	-	-	-
7170	Facility Maintenance	345	272	1,750	1,000	1,000	1,000
7187	Fire Extinguisher Expe	-	2,116	4,000	2,500	2,500	2,500
7205	Postage & Freight	26,406	25,670	30,547	30,000	30,000	30,000
7210	Small Tool, Eqpt, Furnishing	-	103	15,000	6,200	6,200	6,200
	Materials and Services	625,946	404,311	325,973	325,102	325,102	325,102
	Capital Outlay						
8870	Furniture	-	-	67,560	-	-	-
	Capital Outlay	-	-	67,560	-	-	-
	GF Logistics	969,232	800,482	806,950	729,006	729,006	729,006

101630	Emergency Management	2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Salaries						
5506	Exempt Staff Group	101,217	107,349	113,287	114,986	114,986	114,986
5540	Temporary Labor	2,366	5,454	6,400	2,560	2,560	2,560
	Salaries	103,583	112,803	119,687	117,546	117,546	117,546
	Benefits						
6620	SS/Medicare	8,004	8,679	9,156	8,992	8,992	8,992
6640	Tri-Met Taxes	-	-	-	705	705	705
6650	Transit Tax	-	-	-	12	12	12
6656	PERS Employer	13,992	20,778	28,521	34,876	34,876	34,876
6670	Deferred Compensation	-	1,384	3,000	3,300	3,300	3,300
6690	Café Plan Benefits	11,385	12,536	13,500	13,500	13,500	13,500
6691	PEHP	1,200	1,200	1,200	1,200	1,200	1,200
6693	Health Trust	-	-	1,133	1,150	1,150	1,150
	Benefits	34,582	44,577	56,510	63,735	63,735	63,735
	Materials and Services						
7015	Meeting Expense	264	203	300	100	100	100
7040	Dues & Publications	120	-	450	175	175	175
7045	Awards & Recognitions	20	-	-	-	-	-
7055	Operating Supply	7,204	5,861	8,598	5,620	5,620	5,620
7085	Uniform & Protective E	963	348	475	475	475	475
7090	Office Supplies	1,056	142	-	-	-	-
7095	Software & Supplies	-	-	-	500	500	500
7110	Professional Services	-	-	44,600	-	-	-
7140	Schools/Conferences Re	2,243	162	-	-	-	-
7190	Training Expense	1,392	3,109	-	4,000	4,000	4,000
	Materials and Services	13,262	9,825	54,423	10,870	10,870	10,870
	GF Emergency Management	151,427	167,205	230,620	192,151	192,151	192,151

FINANCIAL SERVICES

The Financial Services Department was reassigned to the Emergency Services Division for FY2019-20. Please see that section for the FY2019-20 Budget for Financial Services.

The Financial Services Division is responsible for the financial operations of the Fire District, including the long-range financial planning, annual budget preparation, fiscal audit management and annual reporting, debt issuance and management, insurance and risk management, payroll, accounts payable, and accounts receivable.

Financial Services Division		2017 ACTUAL	2018 ACTUAL	2019 REVISED	2020 PROPOSED	2020 APPROVED	2020 ADOPTED
Object							
	Salaries						
5506	Exempt Staff Group	256,089	266,094	268,446	-	-	-
5530	Non-exempt Staff Group	103,156	85,261	149,637	-	-	-
5540	Temporary Labor	-	9,247	-	-	-	-
5600	Overtime	-	896	1,000	-	-	-
	Salaries	359,245	361,498	419,083	-	-	-
	Benefits						
6620	SS/Medicare	28,526	28,766	32,245	-	-	-
6640	Tri-Met Taxes	-	-	-	-	-	-
6650	Transit Tax	-	-	-	-	-	-
6656	PERS Employer	52,098	90,039	70,724	-	-	-
6670	Deferred Compensation	7,369	8,771	15,300	-	-	-
6690	Café Plan Benefits	66,792	72,857	81,000	-	-	-
6691	PEHP	6,200	5,900	7,200	-	-	-
6693	Health Trust	-	-	4,181	-	-	-
6701	Vehicle Allowance	-	309	2,400	-	-	-
6703	Cell/Tech Allowance	980	3,120	-	-	-	-
	Benefits	161,964	209,762	213,050	-	-	-
	Materials and Services						
7035	Bank Charges	16,598	22,507	15,000	-	-	-
7040	Dues & Publications	380	832	500	-	-	-
7055	Operating Supply	3,701	2,741	2,500	-	-	-
7095	Software & Supplies	96,463	96,463	-	-	-	-
7110	Professional Services	236,467	226,066	52,500	-	-	-
7140	Schools/Conferences Re	4,508	5,406	2,800	-	-	-
7142	Travel Expense	-	4,591	2,600	-	-	-
7145	Mileage Reimbursement	-	288	-	-	-	-
7175	Office Equipment Maint	675	270	400	-	-	-
7180	Computer & AV Maint	-	-	-	-	-	-
7215	Other Expense	-	668	-	-	-	-
	Materials and Services	358,792	359,832	76,300	-	-	-
	Financial Services	880,002	931,092	708,433	-	-	-

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SECTION NINE

EQUIPMENT REPLACEMENT FUND - 20

The Equipment Replacement Fund is used to plan for replacement of large capital items. The main revenue sources for this fund include transfers from the General Fund, sales of surplus equipment and vehicles, and grants. The Fire District expends these funds to replace capital items on replacement schedules, including apparatus, cardiac monitors, self-contained breathing apparatus (SCBA), mobile data computers and communications radios.

EQUIPMENT REPLACEMENT FUND SUMMARY

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 REVISED	FY 2020 PROPOSED	FY 2020 APPROVED	FY 2020 ADOPTED
RESOURCES:						
Beginning Fund Balance	565,824	899,641	459,039	798,244	798,244	798,244
Interest on Investments	4,019	2,260	5,000	3,000	3,000	3,000
Surplus Sales Revenue	-	13,489	820,000	15,000	15,000	15,000
Transfers From Other Funds	700,872	-	-	-	-	-
TOTAL RESOURCES:	1,270,715	915,390	1,284,039	816,244	816,244	816,244
REQUIREMENTS:						
Materials & Services	-	-	39,250			
Apparatus	299,351	144,713	370,000	-	-	-
Vehicles	98,723	286,095	97,898	-	-	-
Fire Equipment	-	-	-	445,000	445,000	445,000
EMS Equipment	-	-	100,000	-	-	-
Other Equipment	-	6,805	-	-	-	-
Transfers to Other Funds	-	-	-	322,500	322,500	322,500
Contingency	-	-	-	-	-	-
Ending Fund Balance	872,641	477,777	676,891	48,744	48,744	48,744
TOTAL REQUIREMENTS:	1,270,715	915,390	1,284,039	816,244	816,244	816,244

Capital purchases planned for FY2019-20 include:

- Repair/Upgrade of 4 SCBA compressors
- Other UASI-grant related purchases

Any unplanned purchases will be funded with revenues from surplus sales as they occur.

Fund Summary

CAPITAL PROJECTS FUND - 30

The purpose of the Capital Projects Fund is to plan for land acquisition, non-bond funded capital construction and facility improvements. The main revenue sources for this fund include transfers from the General Fund and other funds, grants, and urban renewal revenues. Funds are expended for capital leases and purchases, and construction of Fire District buildings.

CAPITAL PROJECTS FUND SUMMARY

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 REVISED	FY 2020 PROPOSED	FY 2020 APPROVED	FY 2020 ADOPTED
RESOURCES:						
Beginning Fund Balance	3,152,835	3,273,400	3,391,638	6,529,024	6,529,024	6,529,024
Interest on Investments	14,625	13,877	14,000	14,000	14,000	14,000
Rev from Other Agency	-	-	-	-	-	-
Loan Proceeds	392,900	-	7,000,000	-	-	-
Grant Income	-	-	-	-	-	-
Transfers from Other Funds	250,000	500,000	-	200,000	200,000	200,000
TOTAL RESOURCES:	3,810,360	3,787,277	10,405,638	6,743,024	6,743,024	6,743,024
REQUIREMENTS:						
Materials & Services	-	-	35,000	-	-	-
Capital Outlay	536,960	379,657	9,901,058	6,114,919	6,114,919	6,114,919
Debt Service	-	-	362,296	628,105	628,105	628,105
Ending Fund Balance	3,273,400	3,407,620	107,284	-	-	-
TOTAL REQUIREMENTS:	3,810,360	3,787,277	10,405,638	6,743,024	6,743,024	6,743,024

For the FY2019-20 Budget, the majority of the fund balance has been appropriated to allow budgetary flexibility for design and construction of a new Fire District Administration building. The design of this project began in FY2018-19, but the project is now being reviewed for fiscal feasibility. Other expenses budgeted for FY2019-20 include the annual contract payment for the Fleet/Logistics land purchase and debt service payments on the $7.0 million loan.

Current debt service in this Fund includes:

Description	Total Outstanding at 7/1/19	FY2019-20 Budget	Total Outstanding at 6/30/20
Fleet/Logistics Facility	$611,015	$121,516	$523,788
Series 2018A Direct Loan	$6,879,074	$506,588	$6,637,758

ENTERPRISE FUND – 40

The Enterprise Fund is used to track revenues and expenses for goods and services provided to outside agencies and the community. The Fire District tracks these activities separately to ensure that the cost for providing these goods and services is completely offset by revenues received. For example, the Training Division frequently opens training classes to other fire agencies state-wide and receives registration revenues into this fund to offset the cost of offering the training.

ENTERPRISE FUND SUMMARY

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 REVISED	FY 2020 PROPOSED	FY 2020 APPROVED	FY 2020 ADOPTED
RESOURCES:						
Beginning Fund Balance	9,378	22,786	22,918	23,500	23,500	23,500
Interest on Investments	108	132	200	200	200	200
Other Income	13,300	-	5,000	5,000	5,000	5,000
TOTAL RESOURCES:	22,786	22,918	28,118	28,700	28,700	28,700
REQUIREMENTS:						
Fire Chiefs Office	-	-	-	5,000	5,000	5,000
Emergency Services	-	-	-	12,000	12,000	12,000
Materials & Services	-	-	4,932	-	-	-
Capital Outlay	-	-	12,000	-	-	-
Transfers To Other Funds	-	-	5,000	-	-	-
Ending Fund Balance	22,786	22,918	6,186	11,700	11,700	11,700
TOTAL REQUIREMENTS:	22,786	22,918	28,118	28,700	28,700	28,700

Budgeted expenses for FY2019-20 include funds for reconstruction of training props and grant-funded community programs.

DEBT SERVICE FUND – 50

The Debt Service Fund receives revenues from property tax collections and expends those funds solely on principal and interest payments for General Obligation debt used to fund capital construction and acquisition.

DEBT SERVICE FUND SUMMARY

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 REVISED	FY 2020 PROPOSED	FY 2020 APPROVED	FY 2020 ADOPTED
RESOURCES:						
Beginning Fund Balance	58,153	46,364	53,851	141,030	141,030	141,030
Current Year Taxes	1,706,618	2,156,031	1,967,928	2,482,679	2,482,679	2,482,679
Prior Year Taxes	37,591	83,959	30,000	30,000	30,000	30,000
Bond Proceeds	-	-	-	-	-	-
Interest on Investments	3,602	6,172	2,500	2,500	2,500	2,500
TOTAL RESOURCES:	1,805,964	2,292,526	2,054,279	2,656,209	2,656,209	2,656,209
REQUIREMENTS:						
Debt Service - Principal	1,050,000	1,078,543	1,049,000	1,004,200	1,004,200	1,004,200
Debt Service - Interest	709,600	1,100,000	920,000	1,050,000	1,050,000	1,050,000
Ending Fund Balance	46,364	113,983	85,279	602,009	602,009	602,009
TOTAL REQUIREMENTS:	1,805,964	2,292,526	2,054,279	2,656,209	2,656,209	2,656,209

For the FY2019-20 Adopted Budget, debt service payments include the Series 2015 and Series 2017 principal and interest.

Below is a summary of projected debt service requirements for General Obligation bonds:

Fiscal Year	Series 2015 GO Bonds		Series 2017 GO Bonds		TOTAL
	Principal	Interest	Principal	Interest	
2019-20	925,000	572,600	125,000	431,600	$2,054,200
2020-21	1,000,000	526,350	170,000	426,600	$2,122,950
2021-22	1,050,000	476,350	240,000	419,800	$2,186,150
2022-23	1,175,000	423,850	250,000	410,200	$2,259,050
2023-24	1,245,000	365,100	320,000	400,200	$2,330,300
2024-2038	8,355,000	979,600	9,995,000	2,186,850	$21,516,450
TOTAL	$13,750,000	$3,343,850	$11,100,000	$4,275,250	$32,469,100

CAPITAL CONSTRUCTION FUND – 60

The Capital Construction Fund receives and expends funds from General Obligation bond issuance. Similar to the Capital Projects Fund (30), these funds allow the Fire District to replace apparatus, build new facilities and improve existing facilities, and replace equipment essential to the Fire District's mission. The primary difference is that the sole source of funding for the Capital Construction Fund is bond proceeds. Bond proceeds will be completely spent by 6/30/19, however, staff has included some funds in the FY2019-20 Adopted Budget due to potential receipt of equipment reimbursements and energy rebates originally funded with bond proceeds. These revenues would need to be received back into and expended from the Capital Construction Fund on bond-related projects or items.

CAPITAL CONSTRUCTION FUND SUMMARY

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 REVISED	FY 2020 PROPOSED	FY 2020 APPROVED	FY 2020 ADOPTED
RESOURCES:						
Beginning Fund Balance	17,736,719	21,597,390	5,745,586	-	-	-
Interest on Investments	88,934	179,461	100,000	2,000	2,000	2,000
Bond Proceeds	12,566,192	-	-	-	-	-
Other Revenues/Reimb	-	553,636	275,000	500,000	500,000	500,000
Transfers From Other Funds	-	-	-	-	-	-
TOTAL RESOURCES:	30,391,845	22,330,487	6,120,586	502,000	502,000	502,000
REQUIREMENTS:						
Facilities Improvement	1,695,730	14,668,333	6,120,586	-	-	-
Fire Fighting Equipment	1,492,152	26,987	-	502,000	502,000	502,000
Communications Eqpt	27,669	-	-	-	-	-
Apparatus	5,254,473	2,357,874	-	-	-	-
Land Acquisition	240,777	-	-	-	-	-
Debt Issuance Costs	83,654	-	-	-	-	-
Transfers To Other Funds	-	-	-	-	-	-
Ending Fund Balance	21,597,390	5,277,293	-	-	-	-
TOTAL REQUIREMENTS:	30,391,845	22,330,487	6,120,586	502,000	502,000	502,000

PERS RESERVE FUND – 70

The purpose of the PERS Reserve Fund has been to reserve funds for future use in smoothing the impact of anticipated increases in PERS employer rates. This fund was established in FY 2015-16 with a $534,000 transfer from the General Fund. The primary revenue source is transfers from the General Fund, and primary expenditures would be transfers to the General Fund to offset PERS rate increases. In the FY2016-17 Adopted Budget, $861,716 of the fund balances received from the Boring Fire District #59 annexation were reserved for future PERS increases, which results in the increased beginning fund balance shown below.

The FY2019-20 Adopted Budget includes the transfer of the remaining fund balance from the PERS Reserve Fund to the General Fund to offset a small portion of the significant PERS employer rate increases this year.

PERS RESERVE FUND SUMMARY

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 REVISED	FY 2020 PROPOSED	FY 2020 APPROVED	FY 2020 ADOPTED
RESOURCES:						
Beginning Fund Balance	1,397,944	1,404,008	1,048,484	688,484	688,484	688,484
Interest on Investments	6,064	9,476	7,000	4,000	4,000	4,000
Transfers From Other Funds		-	-			
TOTAL RESOURCES:	1,404,008	1,413,484	1,055,484	692,484	692,484	692,484
REQUIREMENTS:						
Transfers To Other Funds	-	365,000	365,000	692,484	692,484	692,484
Contingency	-	-	-	-	-	-
Ending Fund Balance	1,404,008	1,048,484	690,484	-	-	-
TOTAL REQUIREMENTS:	1,404,008	1,413,484	1,055,484	692,484	692,484	692,484

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SECTION TEN

Clackamas Fire District #1

Accounting Policies and Procedures Manual

Revised 9/30/2009

Introduction

This manual has been prepared to document the internal accounting procedures for the Clackamas Fire District #1 (District). Its purpose is to ensure that financial assets are safeguarded, that financial statements are in conformity with generally accepted accounting principles, and that finances are managed with responsible stewardship, in accordance with all applicable state statutes.

All personnel with a role in the management of Clackamas Fire District #1 fiscal operations are expected to uphold the policies in this manual. It is the intention of the District that the accounting manual demonstrates our commitment to proper, accurate financial management and reporting.

Division of Duties

The following is a list of personnel who have responsibilities within the accounting department:

Budget Committee:

1. Reviews and approves annual budget.

Board of Directors:

1. Reviews and approves all financial reports.
2. Reviews and adopts annual budget.
3. Adopts resolution for interfund loans.
4. Adopts resolution for budget reallocations.
5. Adopts resolution for budget contingency transfer.
6. Reviews accounts payable check register monthly.
7. Reviews and approves all purchases of goods, services and construction projects exceeding $50,000, unless special purchasing circumstances require board approval.

Fire Chief:

1. Reviews and approves all financial reports.
2. With the finance director, and input from the rest of the organization, develops the annual budget.
3. Reviews accounts payable check registers monthly.
4. Reviews and approves purchases up to $50,000.
5. Reviews special purchase circumstances for purchasing policy compliance.
6. Reviews and approves all expense reports and visa purchases for the executive team.

Deputy Chiefs, Executive Officer, and Battalion Chiefs:

1. Reviews financial reports. Primary responsibility for report review under his/her area of responsibility.
2. With the finance director, and input from the rest of the organization, develops the annual budget.
3. Reviews and approves regular purchases up to $5,000 and emergency purchases up to $10,000.
4. Reviews and approves all expense reports and visa purchases for the managers in his/her division.

Personnel Services Chief:

1. Reviews and approves all financial reports.
2. Reviews all general journal entries.
3. Reviews all bank reconciliations.
4. Reviews all cleared checks.
5. With the finance director, and input from the rest of the organization, develops the annual budget.
6. Reviews and approves regular purchases up to $5,000 and emergency purchases up to $10,000.

7. Reviews and approves all expense reports and visa purchases for the managers in his/her division.

Finance Director:

1. Supervises all accounting and financial functions of the District.
2. Supervises the work of all finance personnel.
3. Prepares all financial reports.
4. Prepares general journal entries as required.
5. Reviews complete General Ledger Journal each month.
6. Reviews Trial Balance Reports for accurate Fund allocation.
7. Posts positive pay check registers to banking institution.
8. Reviews bank statement from banking institution web site.
9. Develops the annual budget with input from the rest of the organization.
10. Directs audit preparation activities and process.
11. Reviews all disbursements for accuracy and conformity to the purchasing policy.
12. Provides oversight for purchasing guidelines.
13. Acts as primary signator on checks using a board member signature stamp.

Accounts Payable (A/P) Accountant:

1. Reconciles and processes all accounts payable.
2. Verifies compliance with purchasing policy.
3. Maintains W-9 files on required vendors.
4. Runs checks weekly in conformance with payable dates.
5. Transfers required funds from the LGIP to checking account.
6. Maintains vendor files.
7. Reconciles A/P Aging Report to Trial Balance Report monthly.
8. Reports check registers to Board of Directors, Fire Chief, Personnel Services Chief, and Finance Director.
9. Files 1099's at calendar year end.
10. Provides support during the annual audit

Accounts Receivable General Ledger (A/R G/L) Accountant:

1. Prepares deposits and delivers to the bank.
2. Prepares A/R invoices to send out.
3. Posts deposits to accounting software.
4. Prepares payroll journal entries.
5. Posts general ledger transactions related to bank and balance sheet reconciliations.
6. Reconciles all bank accounts.
7. Reconciles all balance sheet accounts.
8. Runs independent Trial Balance Reports by Fund each month, verifies self-balancing records.
9. Maintains accounting work paper files.
10. Provides support during the annual audit.

Payroll Manager:

1. Prepares payroll files for transmittal to ADP twice monthly.
2. Reconciles completed payroll to Telestaff.
3. Transfers required funds from the LGIP to the checking account.
4. Provides required reports to the Finance Director for payroll verification and reporting.
5. Maintains employee files and payroll records.
6. Process payment of all retirement accounts.
7. Processes electronic PERS System.
8. Process annual workers compensation reports and audit.
9. Provides support during the annual audit.

Receptionist:

1. Receives checks and cash, posts to accounts receivable log. Copies checks.

Cash Receipts Procedures

The Receptionist receives all incoming mail. All checks received by the Receptionist shall be recorded on a cash receipts log which states the account to which the income is attributed, and stamped "for deposit only". The checks are secured until it is time for the weekly deposit to be prepared. The Receptionist then makes a copy of the checks. A copy of the cash receipts log, the checks, and the check copies are given to the A/R Accountant. The Receptionist also gives a copy of the cash receipts log to the Finance Director. This process will be completed weekly.

Next, the A/R Accountant prepares a deposit slip and deposits the funds into the checking account. The validated deposit slip shall be attached to the Finance Directors cash receipts log and filed. All check copies shall be filed according to month received.

A deposit not forwarded or mailed to the bank shall be locked in the accounting department's lock box.

LGIP Transfers:

The checking account shall not exceed $200,000 at any time. All funds received shall be deposited into the checking account. It will be necessary to transfer funds from the Local Government Investment Pool (LGIP) account into the checking account. In order to transfer funds from the LGIP into the checking account, the following procedures shall be followed:

The Finance Director shall monitor the balance in the checking account, and determine if there are adequate funds to pay the daily expenses. The A/P Accountant shall prepare a transfer memo for signature by the Finance Director to transfer the necessary amounts from the LGIP account to the checking account, as long as the remaining balance does not exceed $200,000. Once the appropriate approval is received the A/P Accountant transfers the funds with the LGIP. These transfers will occur concurrently with the associated disbursements.

Cash Disbursements Procedures

1. Incoming invoices will be mailed to the Administrative Office on Fuller Road. All invoices will be opened and date stamped the day they are received. The invoices will then be forwarded to the A/P Accountant.
2. The A/P Accountant will check the validity of the invoice against purchase orders received.
3. The purchasing policy verification will be reviewed on each invoice. Purchasing mode must be noted on all invoices.
4. Once weekly, disbursements shall be prepared by the A/P Accountant for signature by authorized officials for expenses, debts and liabilities of the District.
5. The A/P Accountant is responsible for the preparation of disbursements. All disbursements are to be made by check unless the item is considered a petty cash item or the electronic fund transfer is used.
6. A purchase order and receiving documents shall be attached to the original vendor invoice, and/or any other supporting documentation. The purchase order shall include the account codes to which the expense will be applied.
7. After entry of all check requests, the A/P Accountant will prepare a master list of all checks to be paid for approval by the Finance Director. All A/P Registers and invoices are submitted to the Finance Director for review and approval prior to check run. If there are any items removed from the batch, the totals on the payment summary form shall be corrected, initialed and dated by the Finance Director.
8. Once the amount to be disbursed has been received, the A/P Accountant shall print the checks from the computer system. The checks shall be attached to the invoice and other supporting documentation. The invoices shall be marked with the check number and date of payment. A check register shall be run and filed together with the checks.
9. Each check is stamped with two official signature stamps. The signature stamps are in the possession of the A/P Accountant and the Finance Director.
10. While the authorized official signs each check with the signature stamp, he/she shall double check the check request voucher. This approval is to ensure the invoice is charged to the correct expense and line item.
11. After the checks have been signed, the Finance Director will stamp the checks with the second signature stamp and will double check the work, and then return the checks to the A/P Accountant for mailing.
12. When checks have been reviewed and are deemed ready to be disbursed, a positive pay file is prepared to send to the bank.
13. All checks will be mailed as soon as this process is completed.

14. Supporting documentation shall be filed by the A/P Accountant in appropriate vendor files.
15. The A/P Accountant will utilize the paid invoice files to respond to any discrepancies which arise with vendors or other payees.
16. Once monthly, the A/P Accountant will check vendor statements to determine if there are any outstanding invoices which have not yet been paid. If there are, the A/P Accountant will investigate the nonpayment of these invoices with the responsible staff member.

Reconciliations

Bank Reconciliations:

1. Bank statements are to be received by the Finance Director through the appropriate banking institutions web site. The receiving party shall review the contents for inconsistent check numbers, signatures, cash balances and payees and endorsements at a minimum. After this cursory review is conducted, the official shall initial and date the bottom, right hand corner of the first page of each bank statement reviewed. The reviewed bank statement shall then be forwarded to the A/R G/L Accountant (an individual without check signing rights) to reconcile the bank accounts using the approved reconciliation form.
2. A/R G/L Accountant shall reconcile each account promptly upon receipt of the bank statements. All accounts will be reconciled no later than 7 days after receipt of the monthly bank statements. If it is not possible to reconcile the bank statements in this period of time, the Fire Chief shall be notified by a written memo from the Finance Director.
3. When reconciling the bank accounts, the following items shall be included in the procedures:
    a. A comparison of dates and amounts of daily deposits as shown on the bank statements with the cash receipts journal.
    b. A comparison of inter-organization bank transfers to be certain that both sides of the transactions have been recorded on the books.
    c. An investigation of items rejected by the bank, i.e., returned checks or deposits.
    d. A comparison of wire transfers dates received with dates sent.
    e. A comparison of canceled checks with the disbursement journal as to check number, payee and amount.
    f. An accounting for the sequence of checks both from month to month and within a month.
    g. An examination of canceled checks for authorized signatures, irregular endorsements, and alterations.
    h. A review and proper mutilation of void check.
    i. Investigate and write off checks which have been outstanding for more than three months.
4. Completed bank reconciliations shall be reviewed by the Finance Director and initialed and dated.
5. The A/R G/L Accountant upon receipt of the completed bank reconciliations, prepares any general ledger adjustments.
6. The completed bank reconciliations will be verified and balanced with the Trial Balance Report each month. Completed work will be filed with the accounting work papers for each month.

Reconciliations of Other General Ledger Accounts:

1. Each month the Finance Director and A/R G/L Accountant shall review the ending balance shown on balance sheet accounts such as the cash accounts, accounts receivable, accounts payable and other liability accounts. The Finance Director and A/R G/L Accountant shall review the bank reconciliations, schedules of accounts receivable and deferred revenue and the aging of accounts payable to support the balances shown on the balance sheet.
2. Assets - These accounts will include cash, petty cash, prepaid and deferred revenue.
    a. Cash - The balances in cash accounts shall agree with the balances shown on the bank reconciliations for each month.
    b. Petty Cash - The balance in this account shall always equal the maximum amount of all petty cash funds. The current amount equals $4,200.
    c. Prepaid - The amounts in these accounts shall equal advance payments paid to vendors at the end of the accounting period.
3. Liabilities - These accounts are described as accounts payable, payroll tax liabilities, loans, and amounts due to others.
    a. Accounts Payable - The balance in this account shall equal amounts owed to vendors at the end of the accounting period and the aging report.
    b. Payroll Tax Liabilities - The amounts in these accounts shall equal amounts withheld from employee paychecks as well as the employer's portion of the expense for the period that has not been remitted to the government authorities.
    c. Due to Others - If there are any amounts owed to others at the end of the period they shall be recorded and the correct balance maintained in the general ledger accounts.
4. Income/Expenses - These accounts are described as income from membership, contributions, publications, and other expense line items such as salaries, consulting fees, etc.
    a. Income - The amounts charged to the various cash accounts shall be reconciled with funding reports.
    b. Gross Salary Accounts - The balances in the gross salary accounts shall be added together and reconciled with the amounts reported on quarterly payroll returns.
    c. Consulting - The amounts charged shall be reconciled to the contracts.

Petty Cash Fund

1. The petty cash funds shall never exceed the following guideline: Administration $400, Stations and Division Offices $200.
2. Station captain, battalion chief or office administrators are the custodian of the petty cash funds.
3. A single disbursement from petty cash should not exceed $50.00.
4. The petty cash fund shall be operated on an impress basis. This means that when it is time to replenish the petty cash fund, the petty cash custodian shall total out the expenses made and identify those expenses by general ledger account number. When the check request is submitted for payment it shall indicate the total amount needed to bring the fund back up to the appropriate amount. Also, the check request shall breakdown the various expense accounts being charged and the amount charged to each.
5. When a request for petty cash reimbursement is made to the A/P Accountant, the item will be listed on the Petty Cash Reconciliation Sheet. A description of the item charged shall be recorded together with the amount. A detailed vendor receipt must be received by the A/P Accountant for the amount of the request in order for the request to be approved.
6. The recipient of the petty cash funds must sign to indicate receipt of the funds. The paid receipt shall be attached to the sheet. All paid information shall remain in the locked petty cash box until it is time to replenish the fund. At that time, the Petty Cash Fund Reconciliation Sheet and associated receipts are attached to the check request voucher.
7. The petty cash box is to be locked at all times when the Custodian is not disbursing or replenishing the fund. The locked petty cash box is to be kept in the locked file cabinets.
8. At least once annually, the Finance Director or the A/R G/L Accountant shall conduct an unscheduled review of the funds. When this is done, he/she shall count, while the custodial party is in attendance, the total monies on hand and the total amount of receipts in the petty cash box. The two amounts shall equal exactly $400 for administration and $200 for stations and division offices. Any discrepancies shall be discussed and resolved immediately.
9. It is a policy of District not to cash checks of any kind through the petty cash fund.

Purchases

Purchase Orders:

1. Most purchases will be made with the use of a purchase order. Purchase orders are issued from the Logistics Center. The only exception to this is for facility maintenance requests which shall be handled by the Facility Maintenance Manager.
2. To request a purchase order, a purchase request form must be filled out completely, identifying the purchasing method used. (i.e. verbal quotes, written quotes, RFP, sole source with board approval, etc.)
3. Purchase request shall be signed by the authorizing party with sufficient dollar authority.
4. Adherence to purchasing policy is a requirement for purchase order issuance.

Check Requests:

1. When the normal cash disbursement procedure of invoice, etc., is not appropriate, (i.e., postage, petty cash, etc.) a check request shall be completed, signed and forwarded with any order form or other documentation to the A/P Accountant. If the request is beyond the requestors purchasing authority, the requestor must get the appropriate approval before forwarding to Accounts Payable. If the check is made out to any related party, that individual cannot approve the check request.
2. Approved check requests shall be sent to the A/P Accountant for payment.
3. In the absence of backup materials, receipts for the purchase must be provided to the A/P Accountant for attachment to the check request within one week from the check date.

Credit Card Purchases:

1. In every case of credit card usage, the individual charging to a District account will be held personally responsible in the event that the charge is deemed personal or unauthorized.
2. Authorized uses of the credit card include:
    a. Airline or rail tickets (at coach class or lower rates) for properly authorized business trips. All travel requests will be forwarded though Accounts Payable for booking. The only exception would be for the Fire Chief and the Board of Directors travel arrangements that would be arranged by the Executive Assistant to the Fire Chief.
    b. Lodging and meal charges that do not exceed the authorized reimbursement rate for persons traveling on official CCFD#1 business
    c. Car rental charges (for mid-size or smaller vehicles) for properly authorized business trips
    d. Properly authorized expenditures for which a credit card is the only allowed

method of payment (such as monthly internet access)

3. Budgeted items best tracked and purchased with a credit card.
4. Receipts shall be compiled and submitted with an expense report on a monthly basis. Account codes must be provided to help reconcile the costs of travel with the proper CCFD#1 program to be charged.
5. Unauthorized use of the credit card includes:
    a. Personal or non-business expenditures of any kind.
    b. Expenditures which have not been properly authorized.
    c. Meals, entertainment, gifts or other expenditures which are prohibited by:
        1. District budget and/or policies
        2. Federal, state, or local laws or regulations
        3. Grant conditions or policies of the entities from which District receives funds.

Proper Documentation for all Purchases, including District Credit Card Purchases:

Every purchase, regardless of payment method used, must be documented with invoices, travel authorizations, receipts, individuals paid for, nature of business, etc. before the expense will be considered authorized and will be approved for payment. See details below.

1. Goods & Services – an itemized invoice listing all goods and services purchased.
2. Lodging - Provide an itemized receipt from the hotel detailing every charge and the name of the person(s) for whom lodging was provided. If travel is related to a school or conference an approved travel request must be obtained prior to travel arrangements and expenditures.
3. Meals/Entertainment - Provide a receipt showing separately the cost for food/beverage and gratuities, and including the names of every person for whom food or beverage was provided and the specific business purpose which was furthered by the expenditure. For example, A luncheon meeting with Nancy Orr, Oregon State Fire Marshal and DC Weninger, to clarify issues regarding the IGA between CCFD#1 and the State Fire Marshal's Office.
4. Other Expenditures – An invoice or receipt from the vendor detailing every individual good or service purchased (including class of service for commercial transportation) accompanied by an explanation of the specific business purpose which was furthered by each expenditure. For example, Office supplies purchased from Office Max for the Payroll Manager.

The A/P Accountant will double check all reimbursement requests against receipts provided and run a calculator tape which will be attached to the reimbursement form.

Receiving Goods:

1. All orders for goods, unless purchased with a credit card, will be sent to the Logistics

Center for processing.

2. The purchase order will be matched with the packing slip, and then the goods will be distributed to the appropriate party.
3. Once the Logistics Center has processed the order, all related paperwork, (purchase request, purchase order, and packing slip) will be sent through interoffice mail to the A/P Accountant for payment.

Consultants:

Contracts with consultants will include rate and schedule of pay, deliverables, time frame, and other information such as work plan, etc. Justification for payment shall be submitted to file. For example, if District hired a writer to create a publication, a copy of the final version shall be included in the file.

Contracts:

Contracts for purchasing products or services, similar to a purchase order, shall be created and maintained for the file whenever appropriate. All contracts will be reviewed by the Fire Chief prior to approval or submission to the Board of Directors for approval.

Fixed Asset Management

1. A permanent property log or database is to be maintained by the Finance Director for all fixed assets valued at over $5,000.00.
2. The log shall contain the following information:
    - date of purchase
    - description of item purchased
    - received by donation or purchased
    - cost or fair market value on the date receipt
    - donor or funding source, if applicable
    - funding source restrictions on use or disposition
    - identification/serial number (if appropriate)
    - depreciation period
    - vendor name and address
    - inventory tag number (all fixed assets shall be tagged with a unique identifying number)
3. At least annually, a physical inspection and inventory shall be taken of all District fixed assets and reconciled to the general ledger balances. Adjustments for dispositions shall be made.
4. The Finance Director shall be informed, in writing, via an interoffice memorandum of any material changes in the status of property and equipment. This shall include changes in location, sale of, scrapping of and/or obsolescence of items and any purchase or sale of real estate.
5. All capital items which have a cost greater than $5,000 will be capitalized and depreciated.

Payroll

Personnel:

1. The Human Resources Manager and the Payroll Manager are charged with the responsibility of maintaining personnel files on staff persons.
2. Personnel files in the Human Resources Managers office shall contain the following information, at a minimum:
    - Employment application, resume, hiring documentation
    - A record of background investigation
    - Date of employment
    - DMV information
    - I-9 Immigration Form
    - Performance evaluations
    - Medical files
    - Workers compensation injury files
3. Personnel files in the Payroll Managers office shall contain the following information, at a minimum:
    - All payroll related files including position, pay rates, deductions, status changes, and W-4's.
    - Deferred compensation files
    - PERS files
    - Temporary labor payroll files
    - I-9 Immigration Form
    - Termination data, when applicable
4. All personnel records are to be kept locked in a locking file cabinet in the appropriate manager's office. The process to access these files is articulated in Employee Records Policy under the Human Resources section of the Standard Operating Guidelines.
5. At retirement or termination all of the above files are combined and placed in separate locked files.

Payroll Preparation and Timekeeping:

1. Telestaff time records are to be reviewed and finalized each day by the appropriate supervisor.
2. Extra pay sheets are to be signed by the employee and his/her supervisor and submitted to

Payroll by the designated payroll cutoff date.

3. Correction fluid shall never be used in preparing time records.
4. All approved time records shall be submitted to the Payroll Manager, who will verify the hours worked against his/her record.
5. The Payroll Manager shall then process the time and report the information to the payroll service bureau (ADP). The information reported shall include:
    - Hours worked, by cost center
    - Changes in pay rates or employment status
    - Vacation, sick or personal hours used and earned
6. Prior to the pay date, Finance Director shall review the payroll labor distribution report from ADP for inappropriate payees or unusual hours.
7. Paychecks shall be distributed by the Payroll Manager on the designated day and hour, according to a prearranged schedule. In the event that a paycheck is picked up by a designated person other than the staff person, a memo shall be received in writing from the staff person and proper identification shall be requested from the party picking up the pay check.
8. At the District's option, direct deposit is offered as a benefit through the employees own financial institution. Through direct deposit, payroll is deposited as cash into the employees account on payday.

Financial Reporting

Monthly Reports:

The Finance Director shall prepare a set of monthly financial reports for distribution to the Fire Chief, Executive Team and Board of Directors. The reports shall include: a balance sheet, a budget-to-actual report for all accounts included in the annual operating budget. During preparation of the monthly financial reports, the Finance Director will verify balance sheet accuracy with accounting work papers.

The monthly statements shall be reviewed by the Fire Chief and Personnel Services Chief prior to distribution to the Board for initial comments. After the Chiefs approval, the statements will be provided to the Board in each month's board packet.

Monthly financial reports are also provided at the station and program level. General ledger detail reports are to be provided. All reports are scanned and made available on the Districts intranet.

Year-End Report/Audit:

Pursuant to Oregon statutes, the District undergoes a comprehensive independent financial audit. At fiscal year-end, a year-end Audit report shall be prepared summarizing the total income and expense activity for the year. This report will be initially reviewed by the Chief, Personnel Services Chief and the Finance Director, and then by the Board of Directors.

Bids for an independent auditor to conduct this review will be accepted between January and March when announcement of a request for proposal is provided in a paper of general circulation. In accordance with District purchasing policy, at least three proposals will be considered. The auditing process will begin during the fiscal year with an interim audit and finish up with a presentation to the Board of Directors no later than November.

Grant Compliance

1. When a new grant is received or renewed, a copy of the executed grant must be forwarded to the Fire Chief, and Finance Director.
2. The Finance Director shall set up a permanent file for the grant and maintain the contract along with any other financial correspondence regarding the grant.
3. It is the responsibility of the Finance Director to review the grant contract and extract any fiscal items which must be complied with by the District. Typically, for government grants, reference will be made to various publications put out by the Office of Management and Budget (OMB) and FEMA to which District is responsible for adhering.

Governmental Generally Accepted Accounting Principles:

4. It is a policy of the District to adhere to any restrictions imposed by its funders, both governmental and private. Therefore, District employees are expected to bring to the attention of management, any instances of non-compliance.
5. Clackamas Fire District #1 will never request federal funds to pay for the following costs:
    a. Bad debt expense
    b. Contributions or donations to others
    c. Entertainment expenses
    d. Fines and penalties
    e. Interest, fundraising and other financial costs
6. Federal funds received in advance will be deposited into a separate federally insured bank account. Any interest earned from those monies will be submitted to the funding agency. [It is the Districts current policy to receive federal funds only on a reimbursement basis.]

Fiscal Policy Statements

1. All cash accounts owned by Clackamas Fire District #1 will be held in financial institutions which are federally insured and have received a favorable CRA (Community Reinvestment Act) rating.
2. All capital expenditures which exceed $5,000 will be capitalized on the books and records of the District.
3. Employee paychecks and/or personal checks will not be cashed through the petty cash fund of the District.
4. No salary advances will be made under any circumstances.
5. Any item whose value exceeds $50.00, received via donation, will be recorded in the books and records of the District.
6. Fiscal management personnel are required to take annual vacation which will not interfere with fiscal procedures. Variances to this policy shall be made in special circumstances, with written permission from the Fire Chief.
7. It is the policy of District to reimburse out of pocket expenses only when supporting documentation has been presented for approved costs incurred.
8. It is the policy of District to establish pay rates which equal or surpass the federal minimum wage.
9. The Fire Chief and two Board Members are signators of all District bank accounts. Two signatures are required for all disbursements.
10. Bank statements will be reconciled monthly in order to account for any outstanding or lost checks.
11. Expense reports will be maintained which will disclose the nature of expenses, and the dates incurred.
12. Separate files will be maintained for each bank account and each vendor. Files will be kept separately for each fiscal year.
13. The services of a Certified Public Accountant will be engaged to prepare a formal financial audit of the District fiscal year-end.
14. Correction fluid shall never be used in preparing timesheets or any accounting documents.

Annual Financial Review Checklist

During each annual financial review meeting, the following procedures will be performed.

1. The board of directors shall approve signers to each bank account.
2. The board of directors shall approve any new and necessary bank accounts.
3. As required, new signers shall complete the appropriate signature card and corporate resolutions.
4. Name, address and telephone directory of new board of director’s officers will be obtained for the Finance Director.
5. A review of the current operating procedures shall be made with the chairperson and treasurer and reaffirmed or revised.
6. All financial institutions shall be notified of any changes to the authorized signers of the accounts within three (3) business days following the annual meeting.

Accounting Data Backup Procedures

1. The ITS Division is responsible for backing up the hard drive of the accounting system at the close of business each day.
2. Clackamas Fire District #1 uses a five (5) day digital / tape rotation and back up system. The data are categorized and labeled by date and pool number.
3. Each day the next sequentially ordered backup is preformed on the accounting system files. All backups are full backups with 30 day write protection enabled.
4. When a digital pool or tape is ready to be replaced, a newly formatted tape shall be labeled with the day's date.
5. The Finance Director shall lock up the tapes in a fire proof safe. All backed up data shall be kept in a fire proof safe at all times. The rotation of the backed up data will be at the end of the business week. The following week, the tape will be placed at the end of the tapes to be rotated.
6. At month end, backup tapes shall be produced and stored off premises by either the Finance Director or ITS Director for safeguarding.
7. Annual tapes shall be compressed and stored in a fire proof safe.

Clackamas County Fire District No. 1

DEBT MANAGEMENT POLICY

Revised June 15, 2015

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Clackamas County Fire District No. 1

Debt Management Policy

1. BACKGROUND

Clackamas County Fire District No. 1 is a full service fire district with substantial capital investment in the urban, suburban, and rural areas within Clackamas County. The District has grown rapidly in both population and assessed value during the last five years, and it appears that this trend will continue. One of Clackamas County Fire District's greatest attributes is its strong commercial and industrial base, the value of which provides an opportunity to leverage funds with limited impact on individual taxpayers.

In addition, the fire district has been an infrequent user of long-term debt instruments in the past, relying instead on short-term debt, such as occasional lease-purchase agreements or tax anticipation notes, to accomplish the mission of the District. In the future, the District may find it necessary to accomplish projects in the public good that require issuance of various types of debt. In order to make the best use of its funding dollar, and to formalize the philosophy of the Board of Directors regarding debt, the following Debt Management Policy is established.

2. GENERAL DEBT POLICY

Clackamas County Fire District No. 1 maintains the fundamental philosophy of funding its programs, including capital outlay programs, through the use of internal funds whenever possible. In addition, the District will take every reasonable opportunity to apply for grant funding for capital purchases. Nevertheless, the District recognizes that at times long- or short-term funding may be necessary to maximize the value that the District provides to its stakeholders.

When programs are proposed to be funded through the use of debt, District personnel will first carefully evaluate the program in terms of necessity. The District will then determine if funding from other sources is possible or feasible, create maximum benchmarks for debt, as set forth herein, and arrange for financing, if deemed appropriate, on terms appropriate to the District's needs.

This Policy is intended to provide a general framework within which financing decisions can be made. Specifically, it reflects the limits established by the Board of Directors, and provides the groundrules by which requests for debt financing can be evaluated. The Policy will be reviewed by the Board annually as part of the review of the Board Policy Manual.

As used in this Policy, the term “debt” and “indebtedness” refers to the issuance of long- and short-term securities, capital leases and loans.

3. FINANCE DIRECTOR

The Fire Chief has overall authority and responsibility for all financial matters of the District. The Fire Chief may appoint one person to act as the Finance Director. The Finance Director is charged with the responsibility to represent the District in all matters related to the issuance of debt. The Fire Chief and the Finance Director, or such person designated by the Fire Chief shall place debt issuances that exceed 60 days or $50,000 before the Board of Directors for approval.

4. SELECTION OF CONSULTANTS AND SERVICE PROVIDERS

The Finance Director shall be responsible for recommending the services of bond attorneys, financial advisors, underwriters, paying agents, and other service providers as necessary. The selection process shall follow applicable purchasing rules and procedures and shall be performed so as to promote participation from qualified service providers and to secure services at competitive prices. The Board of Directors shall make the selection, taking into account these recommendations.

5. COMPREHENSIVE CAPITAL PLANNING AND FINANCING SYSTEM

A. Capital Planning and Financing System.

The District shall develop a capital planning and financing system for use in preparing a multi-year Capital Projects Plan for (1) real estate purchases and improvements (2) facility construction, and (3) purchasing and improving apparatus and other equipment. The Capital Projects Plan shall be reviewed at least annually by the Board of Directors and will be used in preparing the District's annual budget. Division Managers shall prepare five to fifteen year capital plans and will submit those plans to the Fire Chief for inclusion in the Capital Projects Plan. Overall responsibility for coordinating and preparing the Capital Projects Plan will reside with the Budget Officer. Responsibility for adopting the Capital Projects Plan resides with the Board of Directors.

The Capital Projects Plan shall at least include an overview of planned projects, a description of the anticipated sources of funds, the timing of capital projects, the effect of the projects on overall District indebtedness, including potential bond sales or loans, annual debt outstanding, reserves, and debt service requirements. The plan shall also analyze the conformance of planned debt financings with Policy targets regarding the (1) magnitude and composition of the District's indebtedness, and (2) the economic and fiscal resources of the District to bear such indebtedness over the life of the debt.

B. Debt Calendar and Financing Priorities.

The Finance Director shall be responsible to oversee and coordinate the timing, process of issuance, and marketing of the District's borrowings and capital funding activities required in support of the Capital Projects & Replacement Plans. In this capacity, the Finance Director shall make recommendations to the District Board regarding necessary and desirable actions and shall

keep it informed through regular and special reports as to the progress and results of current-year activities under the Plan.

C. Maintenance, Replacement, and Renewal.

Consistent with its philosophy of keeping its capital facilities and infrastructure systems in good repair and to maximize the useful life of the District's capital assets, the District should set aside sufficient current revenues to finance ongoing maintenance needs and to provide reserves for periodic replacement and renewal as approved in Capital Projects & Replacement Plans.

D. Debt Authorization.

No District debt issued for the purpose of funding capital projects shall be authorized by the District Board of Directors unless it has been included in the Capital Projects & Replacement Plans or until the Board has modified the Plan. Such modification shall occur only after the Board has received a report of the impact of the contemplated borrowing on the existing Capital Projects & Replacement Plans and recommendations as to the financing arrangements from the Finance Director.

6. SECURITY PLEDGE

District revenues shall not be pledged as security on any debt issuance or loan unless an analysis has been performed to evaluate the risks to District resources from repayment of such debt, and that such risk is determined to be at a level acceptable to the Board of Directors.

7. LIMITATIONS ON DISTRICT INDEBTEDNESS

A. Limits on Total District Indebtedness.

The Fire District shall limit total indebtedness pursuant to ORS 478.410, which currently sets a maximum debt limit of one and one quarter percent (1.25%) of the real market value of all taxable property within the District.

B. Limitations on Limited-tax Obligations.

The District may enter into purchase agreements, financing agreements, lease-purchase agreements or other agreements to finance the acquisition of assets or capital improvements within the limitations of Article XI, Sections 11 and 11b of the Oregon Constitution. Annual aggregate debt service for outstanding limited-tax obligations and any new limited-tax obligations shall not exceed five percent (5%) of the District's budgeted General Fund expenditures in the year any new limited-tax obligations are to be incurred. Exceptions to the 5% limitation include tax anticipation notes and pension obligations.

8. TYPES, STRUCTURE, AND TERM OF DEBT AUTHORIZED

Repayment of authorized debt obligations shall be designed to facilitate revenue flow expectations to ensure matching of revenues and debt service payments, to allow flexibility for early redemption, and to facilitate competitive rates.

The Board of Directors desires to retire all debt in as short a term as possible, recognizing that those shorter time periods require higher annual payments. For loans and bonded debt, a maturity of ten years or less is desired, and no loan or bond shall mature more than the greater of (1) 20 years from the date of issuance or (2) after a period of time that exceeds 40 percent of the useful life of the assets being financed with the proceeds of the borrowing. Leases and short-term borrowings shall not exceed five years.

The District shall establish, to the extent possible, a payment schedule based upon fixed interest rates and a level debt service structure in aggregate with outstanding and planned future indebtedness. Optional redemption provisions may be used in accordance with State statute. Term bonds may be used to meet investor demand.

9. METHOD OF SALE

A. Competitive Sale.

The District shall seek to issue its debt obligations in a competitive sale unless the Finance Director determines that such a sale method will not produce the best results for the District. In instances where the District, in a competitive bidding for its debt securities, deems the bids received as unsatisfactory or does not receive bids, it may, at the direction of the Board of Directors, enter into negotiation with one or more underwriters for the sale of the securities.

B. Negotiated Sale.

When determined appropriate by the Finance Director, and approved by the Board of Directors, the District may elect to sell its debt obligations through a negotiated sale. Such determination may be made on an issue-by-issue basis, or for part or all of a specific financing program. Selection of the underwriting team shall be made pursuant to selection procedures set forth in this Policy.

C. Private/Direct Placement.

When determined appropriate by the Finance Director, and approved by the Board of Directors, the District may elect to sell its debt obligations through a private/direct placement or limited public offering. If the District anticipates several private placement financings, the District may elect to complete a Request for Proposal process in order to establish a Financing Entity of Record.

The services of a financial advisor or placement agent may be obtained to assist in the Request for Proposal process.

10. SHORT-TERM DEBT AND INTERIM FINANCING

A. Lines and Letters of Credit.

Where their use is judged by the Finance Director to be prudent and advantageous to the District, the District has the power to enter into agreements with commercial banks or other financial entities for purposes of acquiring lines or letters of credit that shall provide the District with access to credit under terms and conditions as specified in such agreements. Before entering into any such agreements, takeout financing for such lines or letters of credit must be planned for and determined to be feasible by the Finance Director. Any agreements with financial institutions for the acquisitions of lines or letters of credit shall be approved by the District Board of Directors. Lines and letters of credit shall be in support of projects contained in the approved Capital Projects & Replacement Plans, or shall be for the purposes of obtaining tax, revenue or grant anticipation financing.

B. Bond Anticipation Notes.

Where their use is judged by the Finance Director to be prudent and advantageous to the District, the District may choose to issue Bond Anticipation Notes as a source of interim capital project financing. Before issuing such notes, takeout financing for such notes must be planned for and determined to be feasible by the Finance Director. Bond Anticipation Notes may be sold in either a competitive or negotiated sale, subject to authorization by and approval of the District Board of Directors.

C. Tax and Revenue Anticipation Notes.

The District will at all times attempt to maintain an ending fund balance at the end of each fiscal year that is at least sufficient to meet the organization's financial needs until November 15 of the following fiscal year. Further, the District will attempt to increase its ending fund balance over time so that future Tax Anticipation Borrowings can be avoided. However, where their use is judged by the Finance Director to be prudent and advantageous to the District, the District may choose to issue Tax and Revenue Anticipation Notes as a source of internal working capital and cashflow needs. Before issuing such notes, cashflow projections will be prepared and reviewed by the Fire Chief and the Finance Director. Tax and revenue anticipation notes may be sold in either a competitive, negotiated sale, or private placement subject to authorization and approval by the District Board of Directors.

11. FINANCING PROPOSALS.

Any capital financing proposal involving a pledge or other extension of the District's credit through the sale of securities, execution of loans or leases, or making guarantees or otherwise involving directly or indirectly the lending or pledging of the District's credit shall be referred to the Finance

Director. The Finance Director, together with the Fire Chief shall, in a timely manner, analyze the proposal, respond to the proposal, and recommend to the Board the required action to be taken.

12. DERIVATIVE PRODUCTS.

The District will not enter into contracts or agreements involving interest rate swaps, floating/fixed rate auction or reset securities, or other forms of debt bearing synthetically determined interest rates as authorized under Oregon statutes.

13. OTHER POLICIES AND REQUIREMENTS

The annual audit of the District shall describe in detail all funds and fund balances established as part of any direct debt financing of the District. The audit may also contain a report detailing any material or rate covenants contained in any direct offering of the District and whether or not such covenants have been satisfied.

14. ONGOING DISCLOSURE.

The Finance Director shall be responsible for providing ongoing disclosure information to established state and national information repositories, rating agencies, insurers and investors and for maintaining compliance with continuing disclosure undertakings as required by state and national regulatory bodies. Disclosure shall take the form of the Annual Audited Financial Statement unless information is required by a particular bond issue that is not reasonably covered within the Annual Audited Financial Statement. The District will follow the Standard Operating Procedure for Bond Post-Issuance Compliance, incorporated into this Policy by reference.

15. SPECIAL FUNDS.

A. Dedication of Special Funds.

Special funds dedicated for capital projects will be segregated in the accounting system and used only for the intended capital purposes.

B. Interfund Borrowing.

The District may at times, subject to Board approval, engage in borrowing between funds to meet operating capital, cashflow, or other requirements. When interfund borrowing occurs the Finance Director will ensure that the appropriate funds are repaid during the same budget year in which they are borrowed. That repayment will include interest in the amount that would have been earned had the interfund borrowing not occurred. When appropriate or prudent the Board of Directors may authorize interfund borrowing for longer terms.

C. Disposition of Assets.

The District may at times dispose of assets. Money generated through the disposition of surplus property shall be deposited as a resource of the appropriate reserve fund. The District will follow the procedures defined in the Disposal of Equipment and Scrap Standard Operating Procedure, which is incorporated by reference in this Policy.

16. GLOSSARY OF TERMS

Ad Valorem Tax: a tax calculated "according to the value" of property. Such a tax is based on the assessed valuation of real and tangible personal property.

Advance Refunding: a procedure whereby outstanding bonds are refinanced by the proceeds of a new bond issue. Typically an advance refunding is performed to take advantage of interest rates that are significantly lower than those associated with the original bond issue or to remove restrictive language.

Arbitrage: the difference between the interest rate cost of a debt instrument and the rate of interest earned on the investment of the proceeds. Federal law limits the amount of interest cities earn on proceeds of debt issuance.

Bond: includes bonds, debentures, notes, certificates of indebtedness, mortgage certificates, or other obligations or evidences of indebtedness of any type or character.

Bond Counsel: an attorney (or firm of attorneys) retained by the issuer; provides the legal opinion validating the purpose and taxability of the securities. Bond counsel may prepare or review and advise the issuer regarding authorizing resolutions or ordinances, trust indentures, official statements, validation proceedings, disclosure requirements and litigation.

Bond Insurance: an insurance policy purchased by an issuer; it guarantees the payment of principal and interest to the bond holders. This security provides a higher credit rating and thus a lower borrowing cost for an issuer.

Capital Projects & Replacement Plans: a plan outlining capital needs for a specified time period.

Capital Lease: an acquisition of a capital asset over time rather than merely paying rent for temporary use. A lease-purchase agreement, in which provision is made for transfer of ownership of the property for a nominal price at the scheduled termination of the lease, is referred to as a capital lease.

Capitalizable Lease: A lease whose terms transfer the risk and responsibility of ownership to the lessee based on a financial analysis according to Generally Accepted Accounting Principles.

Competitive Sale: a bond sale conducted through a sealed bid, containing price and terms, submitted by a prospective underwriter(s) to an issuer, who awards the contract to the bidder with the best price and terms.

Continuing Disclosure: requirement by the Securities and Exchange Commission; issuers of municipal debt are usually to provide current financial information (and other information as required in the Official Statement) to a central informational repository for access by the general marketplace.

Debt Service Reserve Fund: the fund into which moneys are placed which may be used to pay debt service if pledged revenues are insufficient to satisfy the debt service requirements; commonly a requirement of revenue bonds and funded with debt proceeds.

Derivatives: a financial product, the value of which is derived from the value of an underlying asset, reference rate, or index. Typically these agreements are contracts between a lender/investor and a borrower.

Financial Advisor: a consultant who advises an issuer on matters pertinent to a debt issue, such as structure, sizing, timing, marketing, pricing, terms and bond ratings.

Financing Team: the group of professionals consisting of District staff, Bond Counsel, Underwriters and Financial Advisors that work together to issue bonds.

General Obligation Bonds (GO): bonds which are secured by the full faith and credit and taxing power of the municipality and use funds that are legally available for payment of debt service. A District can issue ad valorem GO bonds with voter approval, which are repaid solely from ad valorem taxes, or non-ad valorem bonds which are repaid from legally available general fund revenues by a covenant to budget and appropriate.

Internal Financing: temporary provision of non-restricted and available funds under certain terms to a related, internal or wholly controlled fund or entity. Results in use and replenishment of fund balance.

Loan: A negotiated, arms-length, enforceable transaction where a lender lends money under certain terms which specify interest, periodic payments, and the duration of those payments.
Master Lease Agreement: a pre-determined lease agreement between a District and a provider to lease equipment whose useful life is too short to finance with long-term debt.

Negotiated Sale: underwriting of a new securities issue in which the spread between the purchase price paid to the issuer and the public offering price is determined through negotiation with one or more underwriters rather than multiple competitive bidding.

Paying Agent: an agent of the issuer; has the responsibility for timely payment of principal and interest to bond holders.

Present Value: the value of a future amount or stream of payments stated in current dollars.

Project: any capital expenditure the Board of Directors deems to be for a public purpose.

Reserve Fund: a reserve usually in the amount of one annual debt service payment and required by the terms of a bond issue; established in case of a shortfall in current revenues.

Tax Anticipation Note (TAN): a short-term obligation of a state or municipal government to finance current expenditures pending receipt of expected tax payments.

Underwriter: the firm that purchases a security (bond) offering from a governmental issuer for resale.

Yield Restriction: the investment of bond proceeds in financial instruments that earn interest rates which are not significantly higher than the cost of borrowing.

SUBJECT: PURCHASING POLICY

Division: Finance
Reviewed: 3-1-2018
Certified: 5-10-2018

PURPOSE: To establish a uniform method of procurement and purchasing management procedures consistent with District policy and public contracting rules, Oregon Revised Statutes, and Oregon Administrative Rules, to the extent applicable.

POLICY: Clackamas Fire District #1 (“District” or "CFD1") will provide a standardized system of purchasing management within the guidelines provided by the District's Purchasing Policy and Procedures and Public Contracting Rules (see Appendix A), Oregon Revised Statutes ("ORS"), and Oregon Administrative Rules ("OAR"), to the extent applicable.

Pursuant to ORS 279A.065(5), the District has opted out of the AGs Model rules, and adopted its own Public Contracting Rules. The District’s Public Contracting Rules reflect and incorporate the Oregon Public Contracting Code, Revised Statutes, Chapters 279A, 279B, and 279C. Where appropriate, in accordance with Local Contract Review Board (LCRB) Resolution #13-01, the LCRB has made all required findings and approvals necessary to authorize the adoption of the following purchasing policies.

PROCEDURE:

I. GENERAL POLICY

A. The District will follow the Public Contracting Rules adopted by the Board for its purchasing policy and procedures, unless otherwise stated in this Standard Operating Procedure (SOP). These rules explain all the requirements needed to solicit a goods and services, public improvements contracts, and personal services. Personnel authorized to perform purchasing for CFD1 will do so within the policies and laws cited in this (SOP).

B. All contracts will be awarded by competitive process, except as otherwise allowed by the District’s public contracting rules, state statutes, OARs, the guidelines of this SOP, LCRB resolutions, and/or as authorized by Board policy.

C. Purchases and contracts that are not subject to competitive solicitation requirements, including extended personal services contracts or those entered into or extended by direct appointment, and that are within budgeted parameters may be executed without further approval by the Board. These items include, but are not limited to employee insurance, including workers’ compensation, medical, dental, or life; taxes and PERS payments; investment purchases as authorized by Board policy or other adopted investment policies;

payments on personal services contracts within contracted amounts for legal and medical supervision services, dispatch, data, and video and voice connectivity; and property and liability insurance purchases.

D. The District is tax exempt as a political subdivision or instrumentality of government under Internal Revenue Code Section 115.

II. AUTHORITY AND RESPONSIBILITY

A. Board of Directors: Prior to execution, the Board of Directors must approve all purchases or contracts that exceed $50,000 except in cases of emergency and certain contract extensions.

1. Signature: Executive staff is authorized to sign all contract documents for the Board of Directors, unless otherwise stated on the contract. The Finance Director and Deputy Chiefs are authorized to sign contracts for the Board (under delegated amounts) established through this SOP.

B. Fire Chief or designee: The Board of Directors authorizes the Fire Chief, or the Fire Chief's designee to approve purchases or contracts that are subject to competitive solicitation requirements without prior approval of the Board, provided such contracts do not exceed $50,000 and are within budget parameters.

C. Deputy and Division Chiefs: The Deputy and Division Chiefs are authorized to approve purchases or contracts, provided such contracts do not exceed $15,000 and are within budget parameters.

D. Finance Director: The Finance Director is authorized to approve purchases or contracts, provided such contracts do not exceed $15,000 and are within budget parameters. This authorization is not replaced by a Deputy or Division Chief authorization, but is required in addition.

E. Budget/Department Head: Budget control begins with the individual responsible for a cost center within the overall District budget. A cost center includes stations and programs such as wellness, volunteers, fire prevention, training, and individual fire stations. A full list of the current cost centers may be found in Budget Documents on the Fire District's internal D1Net. The budget responsibility for the cost center lies with the individual program manager, station captain, or battalion chief or deputy chief assigned to the program or station. For the purposes of this policy, this individual will be known as the Department Head, and is responsible for exercising general supervision and control over his or her budget. The Department Head is authorized to approve purchases or contracts, provided such purchases do not exceed $5,000 and are within budget parameters.

1. Delegation of authority: Purchasing responsibility may be delegated to a

subordinate with the understanding that ultimate budget responsibility remains with the individual assigned overall budget responsibility. No expenditure will be made without express authorization and request of the individual responsible for the cost center.

F. Employee: Employees must have been granted authority to purchase for the District by their Department Head or as delegated under the Purchase Card SOP or Petty Cash procedures. Each employee is responsible for knowing their individual purchase authority.

G. Completed authorization: Vendor purchases are authorized when a Munis requisition has been approved, except as allowed by the Purchasing Card SOP or emergency procedures described herein.

III. PURCHASING GUIDELINES

A. To maintain consistency, all purchases will require a formal process to be followed. The purchasing process may differ depending on type and amount of purchase.

1. **Budget Authorization** - No purchase shall be approved without budget authorization (i.e., available funds, authorized items of capital outlay) unless authorized in writing by the Finance Director and Deputy or Division Chief for amounts up to $15,000, and the Fire Chief if the unbudgeted purchase exceeds $15,000. The Fire Chief may require that certain Requisition Orders be authorized by him/her and or the Finance Director prior to sending the requests to the Logistics Department. Such authorization does not allow District funds to be expended or committed without following the prescribed procedures. No purchases will be made until approval had been established.
2. **Goods or Services and Trade Services** - Unless a special procurement or exemption applies, when the total contract or purchase amount is estimated to be:
    (1) Less than or equal to $5,000: Requires authorization from the individual responsible for the cost center, or his/her delegate. No quotes are required, but obtaining three verbal quotes is recommended to ensure the best price and product.
    (2) Over $5,000 but no more than $15,000: Requires review and approval from the individual responsible for the cost center, a Deputy or Division Chief, and the Finance Director. Three written quotes are required in conformance with the procedures set forth in District

Public Contracting Rule 137-047-0270 (see Appendix A - p. 18) and ORS 279B.070.

(3) Greater than $15,000 but but no more than $50,000: Requires the authorization, approval, and/or review from the individual responsible for the cost center, the Finance Director, a Deputy or Division Chief, and the Fire Chief. Three written quotes are required.

(4) Greater than $50,000: Requires authorization and approval from the Fire Chief and Board of Directors.

(5) Purchases exceeding $150,000: In addition to requirements above, these purchases will require a formal Invitation to Bid or Request for Proposals process. See District Public Contracting Rules 137-047-0260 (see Appendix A - p. 56) for further information.

3. **Personal Services -** Personal Services are defined in District Public Contracting Rule 137-046-0110(23) and (24) (see Appendix A - p. 2) and are also commonly referred to as 'independent contractor', 'professional services', or 'consulting services.' Personal Services contracts engage third party service providers who possess professional knowledge or specialized skills required to perform the service. Examples include: doctor, financial advisor, attorney, auditor, mediator, real estate broker, trainer/speaker, and lobbyist.

   a) In all cases, the District shall follow the rules and procedures in District Public Contracting Rule E-17 (see Appendix A - p. 90) unless governed by Public Contracting Rules, Division 48 (see Appendix A - p. 37).

   b) Employee vs. Independent Contractor Determination: Generally, an established vendor is an independent contractor. A compensated individual, like a sole proprietor, who works for the District providing personal services, may be considered an employee unless the individual is capable of meeting the requirements to be categorized as an independent contractor.

   c) District Employees as Independent Contractors: In very rare cases, a District employee may contract with the District as a vendor:

      (1) The employee must be classified as an independent contractor by Finance and Human Resources.

      (2) The employee is required to execute a formal contract under the employee's business name, and the contract

may only be awarded to the employee after an appropriate competitive solicitation process is performed.

(3) The employee must abide by the Code of Ethics and Conduct and Conflict of Interest SOPs.

d) Unless a special procurement or exemption applies, when the total Personal Services contract is estimated to be:

(1) No more than $ 10,000: No quotes are required, however, obtaining three verbal quotes is recommended. Approval from the Fire Chief is required.

(2) Over $10,000 to $50,000: Three written quotes are required per District Public Contracting Rule E-17 (see Appendix A - p. 90). Approval from the Fire Chief is required.

(3) Over $50,000: Three written quotes are required per District Public Contracting Rule E-17 (see Appendix A - p. 90) . Approval from the Board of Directors is required.

4. Public Improvement and Related Professional Services

a) Architectural, Engineering and Related Services refers to professional services that are required to be performed by an architect, engineer, transportation planner or land surveyor. Contracting for these services must be pursuant to the District Public Contracting Rules Division 48 (see Appendix A - p. 37) and Board Policy.

b) Public Improvement Contract generally means a contract for construction, reconstruction or major renovation, as more specifically defined in ORS 279A.010(1)(cc). Contracting for such projects is governed by District Public Contracting Rules, ORS.729C, and applicable Board Policy.

5. Employee Reimbursement Requests

a) District employees will be reimbursed when prior approval has been given and the employee incurs personal expense for the purchase of goods, training or travel for the District.

(1) Except for emergencies, employees are encouraged to use one of multiple methods for purchasing goods/services using Fire District funds. Use of personal funds for Fire District purchases should be very minimal, if at all.

(2) Employees seeking reimbursement should plan on a 2-week processing period before reimbursement is issued.

b) To seek reimbursement, the employee should submit a Request for Check to a designated administrative contact for entry into Munis.
    (1) To seek reimbursement for training and travel use, the employee must include a signed Travel Authorization Form. This form must be completed prior to the event/travel.
    (2) To seek reimbursement for mileage for non-overnight District travel, the employee must include supporting documentation tracking trips and miles driven.
c) Except for expenses covered by authorized per diem rates, employees must submit receipts/invoices with reimbursement requests.
d) Approval – the Department Head or authorized designee of the cost center being expensed should review and approve/disapprove the request through Munis Workflow. If the employee is a Director, the Deputy Chief, the Finance Director, or the Fire Chief or designee will approve the form.

TABLE 1 - EXPENDITURE AUTHORITY AND DOCUMENTATION REQUIREMENTS

Expenditures Levels	Written Quotes Required	Approval of Responsible Department Head	Approval of Finance Director	Approval of Division or Deputy Chief	Approval of Fire Chief or Designee	Approval of Board of Directors
Goods or Services and Trade Services						
Less than or equal to $ 5,000	N	⊙				
Over $5,000 - $15,000	Y	⊙	⊙	⊙		
Over $15,000 - $50,000	Y	⊙	⊙	⊙	⊙	
Over $50,000	Y	⊙	⊙	⊙	⊙	⊙
Over $150,000	A formal solicitation process is required					
Personal Services						
Less than or equal to $10,000	N	⊙	⊙	⊙	⊙	
Over - $-10,000 - $50,000	Y	⊙	⊙	⊙	⊙	
Over $50,000	Y	⊙	⊙	⊙	⊙	⊙
Reimbursement Requests (regardless of amount)						
Any employee reimbursement request	N	⊙				
Reimbursement requests for Directors, Division Chiefs, Executive Officer, or Chief	N		⊙ Either are accepted.		⊙	
Travel Requests (regardless of amount)						
Out-of-state travel requests	N	⊙	⊙	⊙	⊙	
Local travel requests	N	⊙				

IV. PURCHASING PROTOCOL

A. Requisitions - A Requisition Order must be generated for all materials and/or services to be purchased, unless another pre-approved method has been set up with Finance. A Requisition Order will initiate and authorize the order of an item or service, request an item from inventory, and "order" internal services from Fleet, IT, Facilities and others. The Requisition must be approved by the appropriate personnel through Munis Workflow as referenced in Table 1.

1. A Requisition will be entered into Munis for all purchases. Purchases of more than $5,000 should have three written quotes attached in Munis prior to release through Workflow. Reference Table 1 for Quote and Documentation Requirements.

2. To enter a Requisition for a purchase in Munis, you will need:

a) The vendor's name, address, phone number
b) Cost Center and account number to be charged (i.e. 101650 - 7110 for Finance professional services)
c) Description of material or service, and what needs to be ordered
d) Quantity and price per item
e) Total Cost, including shipping (if an exact amount is not yet known, enter the best estimate possible)
f) The date the materials are required should be entered in the "Notes" or "General Notes" section in Munis Requisition Entry.
g) Any required written quotes scanned and attached in Munis.
   (1) If quotes are required but the requestor was unable to obtain three written quotes, include a note with the reason in the "Notes" or "General Notes" section in Munis Requisition Entry, i.e. the item is sole-source or available through a cooperative purchasing agreement.
   (2) If the order has been previously bid out by another government entity with cooperative language, then three quotes are not needed, but the reason for not obtaining three quotes should be noted on the "Notes" or "General Notes" section in Munis Requisition Entry.
h) Upon receipt of a Requisition Order, the Logistics Department will obtain a source of supply, if the requesting department has not already done so. This is done by selection of options that will give the best price, proper quality, and service.

3. All purchases shall be routed electronically through Munis Workflow for approval with appropriate documentation. Reference Table 1 for

appropriate approval authority.

4. Once completed, the requisition is forwarded to the Logistics Department for conversion to:
    a) Purchase Order – Requisitions will be converted to a purchase order if the purchase is periodic or infrequent (i.e. SCBA replacement); incident or event-based (i.e. mechanical failure or purchase of firefighting equipment); or required by a vendor to complete an order. Also use this process to order inventory items that will be "received" by Logistics.
    b) Contract – Contracts function as a blanket purchase order, an agreement for future purchases, for purposes of tracking future renewal, and for services requiring a bid. Requisitions will be converted to a Contract if the purchase is an ongoing cost (i.e. monthly lease payments, bulk fuel purchases, dispatch services); requires progress payments (i.e. construction projects or software implementation); or has agreed upon pricing (i.e. per copy costs on printers, insurance).
    c) Work Order – Requisitions will be converted to a work order if related to an internal repair or service requiring the purchase of items (i.e. a ticket is submitted to repair a broken transmission, requiring the purchase of the transmission).
    d) Pick Ticket – Requisitions will be converted to a work order if the item has already been purchased and is in Logistics inventory. Logistics will pull the item from inventory and send to the requestor.
5. Completed Requisition Orders will be routed to the Logistics Department for order processing upon completion of approvals through Workflow.

B. Request for Check - The Request for Check process may be used for employee reimbursements, travel advances, mileage, conference registrations, tuition reimbursements, and other reimbursements or advance payments as authorized by the Finance Department. See Section III.5 above for further details.

C. Purchasing Cards - The District uses the purchasing card program for small items, one-time and occasional vendors, travel, and certain types of recurring purchases in order to improve the efficiency and cost-effectiveness of the ordering process. This program will be periodically updated as needed by the Finance Department. Purchasing cards are not to be used as a method to circumvent the purchasing policy but simply as a method of payment. The policy and process for purchasing card use and reporting the requirements is defined in

the Purchasing Card SOP found under the Finance Section of the SOP reference on the D1Net.

V. Petty Cash / Card Purchases

A. To improve efficiency and availability, the Fire District may use petty cash funds or purchasing cards for material purchases of $50 or less. Such expenses will be refunded to the employee upon presentation of a properly documented, authorized request for payment to a petty cash custodian. This documentation must include the original receipt, proper account code, approval by an authorized individual or designee, and any other pertinent back-up documentation.

B. Staffed fire stations and certain departments will be issued purchasing cards for use in lieu of cash.

1. The cards will have a $200 maximum limit.

2. Staff may check cards out from the petty cash custodian for use on qualifying purchases.

3. The Fire District's SOP on Purchasing Cards applies to use of these cards as well.

4. Petty cash purchasing cards will be reconciled by each petty cash custodian monthly in the same timing and manner as other purchasing cards. See the SOP on Purchasing Cards for further information.

a) Administration will retain $400 in petty cash funds and the Boring fire station will retain $200 in petty cash funds. Employees seeking a cash reimbursement may present documentation and authorization at Administration or Boring for immediate reimbursement.

5. Petty cash funds will be reconciled by each petty cash custodian, submitted to the Finance Department, and replenished on an as needed basis, but at least quarterly.

C. The petty cash account should be used for casual purchases only when:

1. There is immediate need for the item, which is not obtainable through the Logistics Department;

2. The employee does not have a purchasing card or the vendor will not take a purchasing card;

3. The purchase is under $50.

VI. Inspection and Receiving

A. It is the responsibility of the Logistics Department to check materials against the purchase order for conformance to quality, quantity, and specifications.

B. When materials and services are received, the following procedures will be

observed:

1. Deliveries should not be accepted without obtaining some form of delivery ticket or packing list. Every vendor must obtain a signature for their records, but personnel should make certain that he/she leaves a copy for District records. Exceptions to this are UPS and Federal Express, when District personnel can obtain needed information via the vendor Web site.
2. When personnel receive goods, they must not sign collect freight bills, but should instead notify the delivery service that the freight bills must be prepaid, and advise the Department/Division Head.
3. Personnel must examine the container at the point of delivery and make a notation on the packing/delivery slip and/or carrier freight bill for each dent or tear, no matter how minor the damage.
4. The delivery slip must be verified to see that it agrees with the materials and services received.
5. The delivery slip should be compared with the purchase order and any price adjustments, shipping costs, etc., made directly on the receiving purchase order.
6. If there is a discrepancy with the order (i.e., overage or shortage), the vendor and/or delivery driver should be contacted to determine resolution.
7. The verified items should be entered into the Munis system. If the personnel does not enter (or is not responsible for entering) the items into the accounting system, they must forward to the Logistics Department the receiving purchase order, along with the words "Okay to receive in accounting system" written on it.
8. If the purchase order is received in its entirety (complete), the original receiving purchase order shall be marked as “Received”, and the packing/delivery slip scanned and attached in Munis. Once this is complete, it constitutes authorization for **final** payment.
9. If the order is not complete:
    a) The items received should be recorded on the receiving purchase order.
    b) The packing/delivery slips and invoice (if available) should be scanned and attached to the purchase order in Munis as authorization for partial payment.
    c) The verified items should be entered into the inventory system. If the receiving party does not enter (or is not responsible for

entering) the items into the inventory system, a copy of the receiving purchase order should be forwarded to the Logistics Department as stated in (8) above.

d) When final delivery is made and the purchase order is complete, the remaining packing/delivery slips should be scanned and attached in Munis as stated in (8) above.

10. The receiving purchase order will be filed alphabetically by vendor, along with the paid invoice and copy of voucher/check in the Finance Department's current fiscal year vendor files.

VII. Payment of Invoices

A. All invoices from vendors shall be mailed directly to the Finance Department for payment.

1. All invoices should be submitted by postal mail to:

Clackamas Fire District #1
Attn: Accounts Payable
11300 SE Fuller Rd
Milwaukie, OR 97222

Or, via email to: accountspayableinbox@clackamasfire.com

2. If the originating department/division receives the invoice directly, they will immediately:

a) Forward a scanned copy of the invoice to Accounts Payable via the email address.
b) Hand deliver the original invoice to Accounts Payable.
c) Send the invoice to Accounts Payable through interoffice mail.
d) Vendors will be encouraged to send invoices directly to the Finance Department address or the Accounts Payable email address.
e) Vendors will also be encouraged to indicate the related Purchase Order or Requisition number on each invoice.
f) HeThe Finance Department will process all invoices for payment purposes. Vendor statements cannot be used for payment purposes.

B. Most goods will be received through Logistics and entered into Munis as 'Received' by Logistics. For services and goods not received through Logistics, personnel receiving the goods or services must notify Logistics or Accounts Payable in writing of satisfactory receipt of the purchase before an invoice can be paid.

1. Note: One item requiring special clarification is the "F.O.B. shipping

point." In those cases, freight charges will be prepaid and shown as a separate item on the invoice. In no case will the District receive freight on a collector COD basis, unless those arrangements have been pre-approved by the Logistics Manager.

C. Payments to vendors are generally issued weekly on Thursday. Payment requests must be submitted with all required documentation to the Accounts Payable office no later than 4:30 PM on Tuesday to be included in that week's check run. See the SOP titled "Accounts Payable Check Request Deadline and Process" for further details.

VIII. Emergency Purchases

A. "Emergency" shall be defined as follows: "Circumstances that (a) could not have reasonably been foreseen; (b) create a substantial risk of loss, damage, or interruption of services or a substantial threat to property, public health, welfare, or safety; and (c) require prompt execution of a contract to remedy the situation."

B. When emergency conditions will not permit bids to be obtained, bids or quotations may not be required. However, ratification of the purchase decision must be obtained by the appropriate approving party within the next working day.

C. In the event of a natural disaster or calamity, expenditures or authorization to borrow money not contemplated in the budget shall be authorized by:

1. The Board of Directors by resolution, or

2. The Fire Chief or the Fire Chief's designee by written order in the event prompt action is necessary to protect the public health or safety following such an emergency, and when it is not practical to convene a meeting of the Board of Directors. (ORS 294.481)

3. The Fire Chief or the Fire Chief's designee shall have authority to approve and execute contracts in any amount without approval of the Board: provided, however, that the Fire Chief or the Fire Chief's designee shall make all reasonable efforts to obtain approval of the Board Chair before entering into a contract in excess of $50,000.

4. The Fire Chief or designee shall have authority to determine when emergency conditions exist sufficient to warrant an emergency contract. The nature of the emergency and the method used for the selection of the contractor shall be documented.

5. Emergency contracts may be awarded as follows:

a) Goods and Services - Emergency contracts for procurement of goods and services may be awarded pursuant to ORS 279B.080,

the District's Public Contracting Rules, and Section VII herein.

b) Public Improvements - Emergency contract for public improvements may be awarded according to the process set forth in the District Public Contracting Rules.

IX. Exemptions from Competitive Bidding on Contracts

A. The District's adopted public contracting exemptions are set forth in the District Public Contracting Rules, attached as Appendix A. The LCRB may exempt certain additional contracts or classes of contracts for procurement of goods and services from competitive bidding according to the special procurement procedures described in ORS 279B.085.

B. The LCRB may exempt certain contracts or classes of contracts for public improvement from competitive solicitation requirements according to the procedures described in ORS 279C.335 and the District Public Contracting Rules attached as Appendix A (Alternative Contracting Methods).

X. Sole-Source Purchases

A. Sole Source goods and service procurements will follow the procedures set forth in District Public Rule 137-047-0275(see Appendix A - p. 19).

XI. Intergovernmental/Cooperative Purchasing

A. Intergovernmental and cooperative purchasing rules and guidelines are set forth at District Rule 137-046-0400 et seq, (see Appendix A - p. 6). Personnel should refer to these sections for the appropriate procedures.

B. The Logistics Department Manager or designee will have the authority to join other units of government in cooperative purchasing when it serves the best interest of the District. This is usually done by entering into intergovernmental agreements with other federal, state, and/or local governments for intergovernmental and cooperative purchasing as needed for the District's benefit.

XII. Requests for Proposals ("RFP")

A. An RFP process may be desirable for the procurement of certain goods and services, or public improvement projects. These circumstances usually arise when considerations beyond the price of the product, service, or work are important to the District. When this occurs, it is the District's responsibility to identify the criteria, associated weights, specifications and other requirements that would satisfy the District's needs. Contact the Finance Director for assistance with this method of procurement.

1. In making an award using the request for proposal process for goods and services, the District shall follow the procedures laid out in District Public Contracting Rule 137-047-0260 (see Appendix A - p. 13) and other

applicable Division 47 rules (see Appendix A - p. 10). The evaluation process(s) to be used shall be stated in the RFPs. Contact Finance Director for assistance with RFP preparation.

2. In utilizing an RFP for a public improvement contract, the District shall follow the procedures laid out in District Public Contracting Rule 137-049-0200 (see Appendix A - p. 52), 137-049-0650 (see Appendix A - p. 73), and other applicable Division 49 rules (see Appendix A - p. 50).
3. The District shall follow the procedures for public notices of solicitations as stated in the statutes and the District's Public Contracting Rules. District Public Contracting Rules relating to electronic publication shall apply. It is noted, however, that solicitations for public improvement contracts of $125,000 or more must also be published in a trade journal of general statewide circulation.

XIII. Public Improvements Contracts

A. The rules and guidelines for CFD1 public improvement contracts are set forth in the District Public Contracting Rules (see Appendix A - pg. 90).

XIV. Ethics in District Purchasing

A. With regard to the ethical topics listed below and with regard to any other ethical matter not listed herein, the District will follow its public contracting rules and ORS Chapters 244, 279A, 279B, and 279C. Employee conflict of interest apply under the following circumstances:
   1. Employee disclosure requirements
   2. Gratuities and kickbacks
   3. Prohibition against contingent fees
   4. Restrictions on employment of present and former employees
   5. Use of confidential information

XV. Public Access to Purchasing Information

A. Purchasing information will be public record to the extent provided in ORS Chapters 279A, 279B, and 279C, Public Contracting Rules, and ORS Chapter 192.
B. Fees for purchasing information will be collected in accordance with the fee structure outlined in the District SOP for Rules for Responding to Public Record Requests.

XVI. Failure to Follow Purchasing Policy

A. Employees who do not follow the District's purchasing policy will have their supervisor notified. If problems persist, the supervisor will work with the District's Human Resources Department for resolution of the situation.

XVII. Surplus Property

A. The District will follow the procedures set forth in the District SOP titled 'Disposal

of Equipment and Scrap Items' and in Rule E-16 of the Public Contracting Rules (see Appendix A - p. 90).

XVIII. Definitions and Abbreviations

A. Whenever the following words are used in this Purchasing Policy or referenced documents, the intent and meaning shall be interpreted pursuant to the definitions set forth in the Oregon Public Contracting Code and the District's Public Contracting Rules, attached as Appendix A. In the case of conflict between the following definitions and state law and the District's Rules, state law and the District's Rules will prevail. To the extent these terms are undefined by state law and the District's Rules, the following terms mean:

1. **Approval** means the process of authorizing an action prior to its execution.
2. **Board of Directors** or **Board** shall mean the governing board of CFD1.
3. **Contract Documents** consist of the owner-contractor agreement, the conditions of the contract (general, supplementary, and other conditions), all drawings, written specifications, and all Addenda issued prior to and all modifications issued after execution of the Contract and as otherwise established in the Contract and/or CFD1 solicitation..
4. **Department Head** shall mean the individual responsible for budget and purchasing authority for a station or program.
5. **Division Head** shall mean the Deputy Chief or Administrative Chief responsible for many cost centers under his/her division.
6. **Emergency Purchase is defined in ORS 279A.010(1)(f), and** means purchasing under circumstances that could not have been reasonably foreseen and that create a substantial risk of loss, damage, interruption of services, or threat to the public safety that requires prompt action to remedy the situation.
7. **Fire District** shall mean Clackamas Fire District #1 (CFD1).
8. **Local Contract Review Board (LCRB)** means the Board of Directions for CFD1 as described by Board Resolution.
9. **Munis** refers to the Fire District's enterprise resource planning software system. This system integrates accounting, purchasing and service order functions.
10. **Performance Bond** means a form of security executed subsequent to award by a successful Bidder that guarantees the proper execution of the Contract and the payment of debts to persons furnishing services or materials because of the Contract work. The bond is provided by the contractor prior to Contract execution.

11. **Purchase Order** shall mean the form constituting written authorization to a vendor to furnish the CFD1 with materials, equipment, supplies, or services of the kinds and in the amounts specified.
12. **Requisition** is the first step of the purchasing process, and constitutes an initial order for goods, services, inventory items, and internal services.
13. **Specifications** mean any description of the physical, technical, or functional characteristics or of the nature of a commodity, service, or construction item. It may include a description of any requirement such as inspecting, testing, or preparing a commodity, service, or construction item for delivery. It may also include provisions that govern various aspects of the relation of parties under the Contract.
14. **Workflow** refers to the automated authorization process in Munis, by which a requisition or invoice is routed to the approval authorities noted in this policy. Once all required authorizations are obtained, the document is deemed complete.

CERTIFIED

FIRE CHIEF
FRED CHARLTON

Due to size, Appendix A Public Contracting Rules is not included in this document. Please visit www.clackamasfire.com/divisions/financial-services.com for the complete document

Clackamas Fire District #1

Cash Management Policy

Revised 10/16/2017

SECTION 3
CLACKAMAS FIRE DISTRICT #1
CASH MANAGEMENT POLICY AND PROGRAM

INTRODUCTION

Clackamas Fire District #1 typically receives 93 percent of its property tax revenue during the months of November through March. During the other seven months, the Fire District relies somewhat on a modest amount of tax revenue, but much more on the financial assets received and invested during the high revenue period of late fall and winter. The Fire District's fiscal management policies, therefore, profoundly affects its ability to provide service during the rest of the year.

The objectives of any governmental organization, which relate to its fiscal management, are to maintain sufficient liquidity of assets so that obligations are paid when due, to ensure the safety of principle, and to maximize investments revenues. The techniques used to attain these objectives are commonly referred to as "cash management". Both law and public policy regulate an organization's cash management program.

Oregon Revised Statues 294.005 through 294.155 specify the manner with which public funds are administered, and ORS 295.005 through 295.110 regulate deposits of public funds and securities. Though the law specifies that the Board of Directors of the Fire District are legally accountable for the proper management of the public funds entrusted to them, realities dictate that the responsibility for cash management should be delegated to a "custodial officer with which to administer the Fire Districts cash management program.

SCOPE

The cash management program applies to financial assets of all funds accounted for in the annual budget of the Fire District. Investments detailed by the program make up the Fire District's "short-term investment portfolio." The investments permitted by the cash management program are limited to maturities of the one year or less. Long term investments (up to or longer that 18 months) outside of the Local Government Investment Pool (LGIP), may be authorized by action of the Board of Directors.

AUTHORITY

The Board of Directors designates the Fire Chief as the custodial officer. The custodial officer has the responsibility to ensure that cash is available to meet day-to-day demands, and to invest excess cash, while adhering to requirements set forth in ORS and this policy. In the absence of, or at the request of the custodial officer, the Fire District's Finance Director has the authority to:

a) Reinvest existing investments for 30 days or less
b) Deposit mature investments to the Local Governments Investment Pool (LGIP) account or into the Districts general operating, or "sweep," account,
c) Deposit tax and other receipts into either LGIP or sweep accounts, and

d) Transfer operating funds from the LGIP account to the sweep account as required.

POLICY

It is the policy of the Fire District that surplus financial assets shall be invested in order to provide maximum return balanced by safety of capital. To accomplish these goals, the custodial officer shall place excess funds in the Fire District's short-term investment portfolio. The standard of "Prudent investor" shall be applied to all investment decisions; that is, investments shall be made with judgment and care, not for speculation, but for investment – considering the probable safety of capital as well as the expected income to be derived. Investments shall at all times conform to the list of authorized investments published by the Oregon State Treasurer (Exhibit 1).

GOALS

The goals of the cash management program are itemized in order of the relative importance.

1. To provide safety of capital. Safety shall be accomplished by diversifying instruments, institutions, or the mix of assets within an investment, and by attention to the quality of the investments.
2. To ensure the legality of investments. Legality shall be accomplished by attention to constraints as outlined in ORS 294.035 through 294.048.
3. To provide liquidity sufficient for cash disbursements. Liquidity shall be accomplished maintaining appropriate balance of working capital in the LGIP and SWEEP accounts, and by matching investment maturities with anticipated cash flow requirements.
4. To earn a rate of return at least equal to the return of a comparable maturing U.S. Treasury Bill, as state in a 360-day yield.

DIVERSIFICATION

The Custodial Officer will determine the appropriate percentage of the Fire District's assets to apply to the district's portfolio, and the percentage to keep available for operating funds. The Districts, as a matter of policy, will diversify its portfolio in order to avoid unreasonable rick. Specifically, the District will attempt to ensure that its assets are invested across investment type, maturity, and institution subject to the following guidelines.

1. The District may invest its surplus up to 100 percent of its financial assets, in the LGIP which is operating by the Oregon State Treasurer.
2. If the Fire District elects not the invest 100 percent in the LGIP, the balance of the portfolio will be distributed according to mix described in Exhibit 2.

CONTROL

1. The custodial officer shall routinely monitor the contents of the investment portfolio, the available markets, and the relative values of competing instruments. The portfolio shall be lawfully adjusted as necessary, and in accordance of the cash management program.
2. The custodial officer shall maintain a log of investments purchases which details investments, maturities, yields, and fees. The investment log shall be available for review by the Board of Directors, the auditors, and the public.
3. A financial report which outlines outstanding investments shall be prepared for presentation to the Board of Directors at each monthly meeting by the custodial officer.
4. In event that major market changes occur which significantly impact the stated objectives of the cash management program, the custodial officer shall act appropriately and report to the Board of Directors at the earliest opportunity
5. Investment securities purchased by the Fire District may be held in third party safekeeping by the institution, or by the Fire District's custodial bank. The institution shall issue a safekeeping receipt to the District listing the specific instruments, rate, maturity, and other pertinent information.
6. Deposit securities (i.e. certificates of deposit) shall be collateralized through the State Collateral Pool as required by ORS for any amount exceeding FDIC or FSLIC coverage. Other securities shall be collateralized by the actual securities held in safekeeping by the institutions.

REVIEW

This policy shall be annually reviewed and modified, if appropriate, at the end of each fiscal year by the Board of Directors unless the Fire District needs or market changes warrant an earlier review.

Clackamas Fire District #1

Ending Fund Balance

INTRODUCTION

Clackamas Fire District #1 follows a fiscal year that begins on July 1 of each year and ends on June 30 of the following year. The primary source of revenue for the district is property taxes, which are assessed effective July1, but are usually not received until around the middle of November. The Fire District therefore must either operate on cash that is carried over from the previous year or borrow money to meet operating needs.

The Fire District carries an ending fund balance –or carryover- that is intended to provide working capital from the end of the fiscal year in July until the receipt of property tax revenue in mid-November. The working capital is referred to as "Ending Fund Balance" from the previous budget year which becomes "Beginning Fund Balance" in the following year. According to ORS 294.371,

"A municipal corporation may include in its budget an estimate of unappropriated ending fund balance for each fund, for use in the fiscal period following that for which the budget is being prepared. The estimate authorized by this section represents cash or net working capital which will be carried over into the year following the ensuing fiscal year for which the budget is being prepared…The unappropriated ending fund balance authorized by this section shall become a budget resource at the close of the ensuing fiscal year for the succeeding year."

Because the ending fund balance becomes a resource at the beginning of the succeeding year, it is important to ensure that the district maintains the working capital in its ending fund balance to meet cash-flow requirements in the months preceding the receipt of tax dollars.

SCOPE

The ending fund balance policy applies only to the general fund and to the accounting line items identified as "Ending Fund Balance" and "Beginning Fund Balance" in the Fire District's annual budget.

AUTHORITY

The Board of Directors designates the Fire Chief as the custodial officer of all Fire District financial accounts. The custodial officer has the responsibility to endure that the district can meet day-to-day demands and also to ensure that the district can access the resources necessary to meet cash flow requirements during the months prior to receiving property taxes. Among those responsibilities are:

- Recommending board action on cash-flow requirements.
- Taking the steps necessary to ensure that the district has the operating resources necessary to meet its cash-flow needs, and
- Developing contingency plans for those years when the district falls short of its cash flow needs.

In the absence of, or the request of, the custodial officer, the fire district's executive officer will have the authority and responsibility manage the district's financial accounts.

POLICY

It shall be the goal of the Board of Directors of Clackamas Fire District #1 to maintain sufficient resources in its ending balance to meet cash flow needs in the succeeding year. For the purposes of this policy, ending fund balance shall mean the sum of the amount budgeted as "ending fund balance" plus the amount budgeted as "restricted reserve." The baseline amount for determining the budgeted ending fund balance shall be calculated as 35% of the operating budget, which includes Personnel Services costs, Materials and Services costs and Capital Outlay.

The Board's objective shall be to maintain sufficient funds in ending fund balance and to avoid using debt financing to obtain operating capital. The Board of Directors recognizes that the local and regional economic environment, changes to the tax structure, and changes in consumer demand for service will at times make it impossible to allocate sufficient funds to meet the baseline amount described above. While tax anticipation borrowing may be acceptable on a short-term basis, it does not meet the board's policies over the long term.

GOALS

The goals of the ending fund balance policy are established below:

1. To meet cash flow needs by providing working capital during succeeding years' budgets
2. To reduce costs by limiting tax anticipation borrowing and by accruing interest revenue on the carryover funds.

REVIEW

This policy shall be annually reviewed and modified, if appropriate, at the end of each fiscal year by the Board of Directors unless Fire District needs or known changes warrant a more frequent review.

Clackamas Fire District #1

Restricted (Catastrophic) Contingency Fund

INTRODUCTION

Clackamas Fire District #1 carries an ending fund balance that is proposed to provide working capital from the end of the fiscal year in July until the receipt of property tax revenue in the mid November. The working capital is referred to as "Ending Fund Balance" from the previous budget year which becomes "Beginning Fund Balance" in the following year. According to ORS 294.371,

"A municipal corporation may include in its budget an estimate of unappropriated ending fund balance for each fund, for use in the fiscal period following that for which the budget is being prepared. The estimate authorized by this section represents cash or net working capital which will be carried over into the year following the ensuing fiscal year for which the budget is being prepared…The unappropriated ending fund balance authorized by this section shall become a budget resource at the close of the ensuing fiscal year for the succeeding year."

Ending fund balance (EFB) amounts are not appropriated, as such, the Fire District is highly restricted in its ability to redirect the EFB in the event a catastrophic natural disaster or other emergency. Ending fund balance amounts cannot be appropriated during the year during they are budgeted. Catastrophic events could cause the district to expend thousands or hundreds of thousands of dollars to mitigate the emergency and to protect the public against immediate threats to public and safety.

Maintaining a "restricted reserve" line time in the annual budget is an appropriate way to provide the district with financial liquidity in the event of a local or regional calamity, and ensure that the line item is not considered as part of general contingency.

SCOPE

The restricted (catastrophic) contingency policy applies only to the accounting line item identified as "Restricted Contingency" in the district annual budget. The policy is not intended to restrict the district's use of general operating contingency which is transferred according to board action based on unanticipated general operating expenses.

AUTHORITY

The Board of Directors designates the Fire Chief as the custodial officer of all district financial accounts. The custodial officer has the responsibility to ensure that the district can meet day-to-day demands and also to ensure that the district can access the resources necessary to react to catastrophic events. Among those responsibilities are:

- Recommending board action on transfer to restricted contingency funds,
- Taking the steps necessary to recover restricted contingency funds from state and federal sources,

- Monitoring the use of restricted contingency funds to ensure compliance with applicable law.

In the absence of, or at the request of, the custodial officer, the fire district's executive officer will have the authority and responsibility manage the district's custodial accounts.

POLICY

It shall be the policy of the Board of Directors of Clackamas Fire District #1 to maintain a line item entitled "Restricted Contingency" within the district's annual budget. That line item will be established as a contingency account as provided in Oregon statutes. Restricted contingency funds are intended to provide liquidity to the district, and as such are restricted as follows:

1) The budget line item for the restricted contingency shall not exceed 10 percent of the total expenditures in the General fund;
2) Transfer from the restricted contingency shall only occur after the board adopts a resolution or ordinance authorization the transfer;
3) Transfer shall be made only to resolve immediate and catastrophic emergencies that threaten public health or public safety, such as,
   a) Civil disturbance or other man-made disaster
   b) Conflagration-either structural or wild –involving the Fire District's service area;
   c) flood
   d) hazardous materials leakage, explosion, or contamination;
   e) earthquake or other calamity or natural disaster; or
   f) significant disruption of the local or regional ambulance transportation infrastructure that endangers public health as determined by the authority having jurisdiction.
4) The district does not waive its right to seek reimbursement for expenses related to these emergencies.
5) The restricted contingency is not to be used in lieu of the general operating contingency.

In general, the restricted contingency account is expected to be used for unanticipated and unbudgeted events that are expected to last more than 7 days and cost more than $50 thousand.

GOALS

The goals of the restricted contingency are established below:

1) To provide liquidity of capital in the event that an unanticipated and catastrophic events endangers the safety of the district's populace.
2) To protect the district against adverse timing of reimbursement from the Federal Emergency Management Agency (FEMA), from the state of Oregon through the Conflagration Act, or through other reimbursable expenditures.

REVIEW

This policy shall be annually reviewed and modified, if appropriate, at the end of each fiscal year by the Board of Directors unless District needs or known changes warrant a more frequent review.

EXHIBIT 1

Local Government Investments

Allowed by ORS

U.S. Government and Agency Securities
For Local Government Investments
Under ORS 294.035 and 294.040
Provided Pursuant to ORS 294.046
Revised 2015

294.035 Investment of surplus funds of political subdivisions; approved investments. (1) Subject to ORS 294.040 (Restriction on investments under ORS 294.035) and 294.135 (Investment maturity dates) to 294.155 (Annual audit report), the custodial officer may invest any sinking fund, bond fund or surplus funds in the custody of the custodial officer in the bank accounts, classes of securities at current market prices, insurance contracts and other investments listed in this section, but only after obtaining from the governing body of the county, municipality, political subdivision or school district a written order that has been entered in the minutes or journal of the governing body.

(2) This section does not:

(a) Limit the authority of the custodial officer to invest surplus funds in other investments when the investment is specifically authorized by another statute.

(b) Apply to a sinking fund or a bond fund established in connection with conduit revenue bonds issued by a county, municipality, political subdivision or school district for private business entities or nonprofit corporations.

(3) Investments authorized by this section are:

(a) Lawfully issued general obligations of the United States, the agencies and instrumentalities of the United States or enterprises sponsored by the United States Government and obligations whose payment is guaranteed by the United States, the agencies and instrumentalities of the United States or enterprises sponsored by the United States Government.

(b) Lawfully issued debt obligations of the agencies and instrumentalities of the State of Oregon and its political subdivisions that have a long-term rating of A or an equivalent rating or better or are rated on the settlement date in the highest category for short-term municipal debt by a nationally recognized statistical rating organization.

(c) Lawfully issued debt obligations of the States of California, Idaho and Washington and political subdivisions of those states if the obligations have a long-term rating of AA or an equivalent rating or better or are rated on the settlement date in the highest category for short-term municipal debt by a nationally recognized statistical rating organization.

(d) Time deposit open accounts, certificates of deposit and savings accounts in insured institutions as defined in ORS 706.008 (Additional definitions for Bank Act), in credit unions

as defined in ORS 723.006 ("Credit union" defined) or in federal credit unions, if the institution or credit union maintains a head office or a branch in this state.

(e) Share accounts and savings accounts in credit unions in the name of, or for the benefit of, a member of the credit union pursuant to a plan of deferred compensation.

(f) Fixed or variable life insurance or annuity contracts as defined by ORS 731.170 ("Life insurance") and guaranteed investment contracts issued by life insurance companies authorized to do business in this state.

(g) Trusts in which deferred compensation funds from other public employers are pooled, if:

(A) The purpose is to establish a deferred compensation plan;

(B) The trust is a public instrumentality of such public employers and described in section (2)(b) of the Investment Company Act of 1940, 15 U.S.C. 80a-2(b), as amended, in effect on September 20, 1985, or the trust is a common trust fund described in ORS 709.170 (Establishment of an investment in common trust funds);

(C) Under the terms of the plan the net income from or gain or loss due to fluctuation in value of the underlying assets of the trust, or other change in such assets, is reflected in an equal increase or decrease in the amount distributable to the employee or the beneficiary thereof and, therefore, does not ultimately result in a net increase or decrease in the worth of the public employer or the state; and

(D) The fidelity of the trustees and others with access to such assets, other than a trust company, as defined in ORS 706.008 (Additional definitions for Bank Act), is insured by a surety bond that is satisfactory to the public employer, issued by a company authorized to do a surety business in this state and in an amount that is not less than 10 percent of the value of such assets.

(h)(A) Banker’s acceptances, if the banker’s acceptances are:

(i) Guaranteed by, and carried on the books of, a qualified financial institution;

(ii) Eligible for discount by the Federal Reserve System; and

(iii) Issued by a qualified financial institution whose short-term letter of credit rating is rated in the highest category by one or more nationally recognized statistical rating organizations.

(B) For the purposes of this paragraph, "qualified financial institution" means:

(i) A financial institution that is located and licensed to do banking business in the State of Oregon; or

(ii) A financial institution that is wholly owned by a financial holding company or a bank holding company that owns a financial institution that is located and licensed to do banking business in the State of Oregon.

(C) A custodial officer shall not permit more than 25 percent of the moneys of a local government that are available for investment, as determined on the settlement date, to be invested in banker's acceptances of any qualified financial institution.

(i)(A) Corporate indebtedness subject to a valid registration statement on file with the Securities and Exchange Commission or issued under the authority of section 3(a)(2) or 3(a)(3) of the Securities Act of 1933, as amended. Corporate indebtedness described in this paragraph does not include banker's acceptances. The corporate indebtedness must be issued by a commercial, industrial or utility business enterprise, or by or on behalf of a financial institution, including a holding company owning a majority interest in a qualified financial institution.

(B) Corporate indebtedness must be rated on the settlement date P-1 or Aa or better by Moody's Investors Service or A-1 or AA or better by Standard & Poor's Corporation or equivalent rating by any nationally recognized statistical rating organization.

(C) Notwithstanding subparagraph (B) of this paragraph, the corporate indebtedness must be rated on the settlement date P-2 or A or better by Moody's Investors Service or A-2 or A or better by Standard & Poor's Corporation or equivalent rating by any nationally recognized statistical rating organization when the corporate indebtedness is:

(i) Issued by a business enterprise that has its headquarters in Oregon, employs more than 50 percent of its permanent workforce in Oregon or has more than 50 percent of its tangible assets in Oregon; or

(ii) Issued by a holding company owning not less than a majority interest in a qualified financial institution, as defined in paragraph (h) of this subsection, located and licensed to do banking business in Oregon or by a holding company owning not less than a majority interest in a business enterprise described in sub-subparagraph (i) of this subparagraph.

(D) A custodial officer may not permit more than 35 percent of the moneys of a local government that are available for investment, as determined on the settlement date, to be invested in corporate indebtedness, and may not permit more than five percent of the moneys of a local government that are available for investment to be invested in corporate indebtedness of any single corporate entity and its affiliates or subsidiaries.

(j) Repurchase agreements whereby the custodial officer purchases securities from a financial institution or securities dealer subject to an agreement by the seller to repurchase the securities. The repurchase agreement must be in writing and executed in advance of the initial purchase of the securities that are the subject of the repurchase agreement. Only securities described in paragraph (a) of this subsection may be used in conjunction with a repurchase agreement and such securities shall have a maturity of not longer than three years.

The price paid by the custodial officer for such securities may not exceed amounts or percentages prescribed by written policy of the Oregon Investment Council or the Oregon Short Term Fund Board created by ORS 294.885 (Oregon Short Term Fund Board).

(k) Shares of stock of any company, association or corporation, including but not limited to shares of a mutual fund, but only if the moneys being invested are funds set aside pursuant to a local government deferred compensation plan and are held in trust for the exclusive benefit of participants and their beneficiaries.

(L) The investment pool as defined in ORS 294.805 (Definitions for ORS 294.805 to 294.895) and, with the approval of the State Treasurer, any other commingled investment pool that may be established in the discretion of the State Treasurer for investment of the funds of local governments. The State Treasurer may require the governing body of a local government to enter into an investment agreement with the State Treasurer as a condition of investing funds in a commingled investment pool under this paragraph. [Amended by 1957 c.53 §1; 1957 c.689 §1; 1965 c.404 §1; 1973 c.157 §1; 1973 c.288 §1; 1974 c.36 §9; 1975 c.359 §3; 1977 c.300 §1; 1981 c.804 §84; 1981 c.880 §13; 1983 c.456 §2; 1985 c.256 §2; 1985 c.440 §1; 1985 c.690 §2; 1987 c.493 §1; 1991 c.459 §379; 1993 c.59 §1; 1993 c.452 §1; 1993 c.721 §1; 1995 c.79 §102; 1995 c.245 §2; 1997 c.249 §91; 1997 c.631 §446; 1999 c.601 §1; 2001 c.377 §43; 2003 c.405 §1; 2005 c.443 §§13,13a; 2009 c.821 §25; 2013 c.192 §1; 2014 c.18 §1]

294.040 Restriction on investments under ORS 294.035. The bonds listed in ORS 294.035 (3)(a) to (c) may be purchased only if there has been no default in payment of either the principal of or the interest on the obligations of the issuing county, port, school district or city, for a period of five years next preceding the date of the investment. [Amended by 1995 c.245 §3; 2005 c.443 §21]

294.046 List of approved securities for investment under ORS 294.035; distribution. The State Treasurer shall prepare and keep current a list of agencies and instrumentalities of the United States with available obligations that any county, municipality, political subdivision or school district may invest in under ORS 294.035 (3)(a) and 294.040. The list shall be distributed, upon request, to any county, municipality, political subdivision or school district. [1973 c.157 §3; 1975 c.359 §4; 1995 c.245 §4; 2005 c.443 §22]

EXHIBIT 2

Authorized Investment Mix

CLACKAMAS FIRE DISTRICT #1

Authorized Investment Mix for Investments Outside LGIP

Investment Types	Maximum % of Portfolio
US treasury Bills, Bonds, Notes, & STRIPS	100%
Federal Agency Bonds and STRIPS	90%
Bank Liabilities	
CD's	50%
Bank Acceptance (25% w/any on bank)	50%
Repurchase Agreements	
With one institution	10%
Overnight Repos with one institution 25%	
Commercial Paper A-2/P-2 or better	
Oregon Issue (up to 10% with any one)	20%
Savings and Loan Liabilities	
CD's (up to 150,000 w/any one institution	25%

Maturity Scheduling	Minimum % of Portfolio
Under 30 Days	10%
Under 180 Days	50%
Under 270 Days	85%
Under 1 Year	100%

CLACKAMAS FIRE DISTRICT #1
GLOSSARY OF TERMS AND ACRONYMS

Account	A term used to identify an individual asset, liability, expenditure control, revenue control, or fund balance.
Accrual Basis of Accounting	The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at the time or not).
Administrative Technician	Works under the general supervision of a Division Manager or designee who assigns duties. Performs advanced and complex administrative duties requiring in-depth knowledge of office procedures and practices or of a special subject matter.
Ad Valorem	In proportion to value. A basis for levying tax upon property.
Alarm	A call received by the Dispatch Center, which is then related to the appropriate fire station for emergency response.
ALS	Advanced Life Support. Emergency medical care that may include all basic life support actions, plus invasive medical procedures, including IV therapy, administration of anti-arrhythmic and other specified medication and solutions.
Appropriations	A legal authorization granted by a legislative body to make expenditure and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.
Apparatus Operator	Rank above firefighter. In addition to performing all the assigned duties of a firefighter, an apparatus operator maintains the equipment and drives the apparatus. Also called Engineer.
Assess	To establish an official property value for taxation.
Assessed Valuation	The total taxable value placed on real estate and other property as basis for levying taxes.
Assets	Property owned by a government which has monetary value.
Battalion	A geographic area of the Fire District.
BC	Battalion Chief. An Operations manager with rank above captain. Directly responsible for the supervision of a Battalion and daily operational readiness of the Battalion on their assigned shift.

	Respond to and takes command of emergencies. Also, directly supervises several assigned stations.
Bond	A written promise to pay a specified sum of money (principal or face value) at a specified future date (maturity date), along with periodic interest paid at a specified percentage. The difference between a note and a bond is the latter usually runs for a longer period of time and requires greater legal formality.
Bonded Debt	The portion of indebtedness represented by outstanding bonds.
Brush Unit	Four wheel drive engines with small pumps and water supply capabilities that are specifically designed for wildland-urban interface fires.
Budget	A plan of financial operation embodying an estimate of proposed expenditure for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. At times, it designates the financial plan financially approved by that body.
Budget Message	A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government unit's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.
Budgetary Control	The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditure within the limitation of available appropriations and available revenues.
Capital Assets	Assets of significant value and having a useful life of several years. Capital assets are also referred to as fixed assets.
Capital Budget	A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget. A Capital Program is sometimes referred to as a Capital Budget.
Capital Outlay	Expenditure for the acquisition of capital assets valued over $5,000.

Capital Projects	Projects which purchase or construct capital assets.
Capital Projects Funds	A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities and/or designated fixed assets.
Capital Improvement Program	A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditure.
Captain	Rank above Lieutenant. Responsible for the overall administration of his/her assigned station, including operational readiness, personnel supervision, and the station's budget.
CCOM	Clackamas County Communications
CFAI	Commission on Fire Accreditation International
Chart of Accounts	The classifications system used by a governmental agency to organize the accounting for various funds.
Company	A work unit comprised of a piece of apparatus and its assigned personnel.
Current Funds	Resources of which are expended for operating purposes during the current fiscal period. In its usual application in plural form, it refers to General, Special Revenue, Debt Service, and Enterprise Funds of governmental unit. In the singular form, the current fund is synonymous with General Fund.
Current Liabilities	Liabilities which are payable within a relatively short period of Time, usually no longer than a year.
Current Taxes	Taxes levied and becoming due during the current fiscal period, form the time the amount of the tax levy is first established, to the date on which a penalty for nonpayment is attached.
Debt	An obligation resulting from the burrowing of money or from the purchase of goods and services. Debts of governmental units include bonds, time warrants, notes, and floating debt.
Debt Limit	The maximum amount of gross or net debt that is legally permitted.

Debt Service Fund	A fund established to finance and account for the payment of interest and principal on all general obligation debt, serial and term, other than that payable exclusively from special assessments and revenue debt issued for and serviced by a governmental enterprise.
Delinquent Taxes	Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached, Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid, or converted into tax liens. Note: The term is sometimes limited to taxes levied for the fiscal period or periods preceding the current one, but such usage is not entirely correct.
Depreciation	Expiration in service life of fixed assets, other than wasting assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause. The portion of the cost of a fixed asset charged as an expense during a particular period. Note: The cost of a fixed asset is prorated over the estimated service life of such assets and each period is charged with part of such cost so that ultimately the entire cost of the assets is charged off as an expense. In governmental accounting, depreciation may be recorded in proprietary funds and trust funds where expenses, net income, and/or capital maintenance are measured.
Deputy Chief	Rank reporting to the Fire Chief, usually the head of a division, department, and/or program.
Director	Director may refer to an elected member of the Fire District's Board of Directors, or may refer to a staff position in charge of a division or department within the organization.
Dispatch	The 9-1-1 agency responsible for receiving emergency and non-emergency calls and for sending the appropriate company to the call.
Division Chief	Rank reporting to the Deputy Chief, may supervise Battalion Chiefs, division, department, and/or program.
EMS	Emergency Medical Services
EMT	Emergency Medical Technician. The state of Oregon has three levels: EMT-B (Basic) EMT-I (Intermediate) and Paramedic.

EMS Training Officer	Under the general supervision of the EMS Division Chief and implements, coordinates, and administers EMS training programs for the Fire District.
Engine	A piece of apparatus that pumps water, carries ladders, hoses and medical supplies. All Fire District engines, trucks, and rescue units are staffed and equipped with a minimum of one paramedic per shift.
Equipment	Tangible property of a more or less permanent nature (other than land, buildings, or improvements other than to buildings), which is useful in carrying on operations. Examples are machinery, tools, trucks, cars, furniture, and furnishings.
ERP	Enterprise Resource Planning – is business management software—typically a suite of integrated applications—that a company can use to collect, store, manage and interpret data from many business activities. ERP provides an integrated view of core business processes, often in real-time, using common databases maintained by a database management system. ERP systems track business resources and the status of business commitments: orders, purchase orders, and payroll. The applications that make up the system share data across the various departments (logistics, fleet, facility maintenance, purchasing, accounting, etc.) that provide the data. ERP facilitates information flow between all business functions, and manages connections to outside stakeholders.
Expenditures	Where accounts are kept on the accrual or modified accrual basis of accounting the cost of goods received or services rendered, whether cash payments have been made or not. Where the accounts are kept on the cash basis, the term designates only actual cash disbursements for these purposes.
Fire Chief	Highest ranking officer in the Fire District and is the Chief Executive within the organization. The Fire Chief reports directly to the Board of Directors.
Firefighter	Performs firefighting and rescue operations for combating, extinguishing, and prevention of fires, as well as for saving life and property. Fire District firefighters are required to be certified as EMT-Basic, Intermediate, or Paramedic.
Fiscal Year	A twelve-month period of time beginning July 1 to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations.

Fixed Assets	Assets of a long-term character that are continue to be held or used, such as land buildings, machinery, furniture, and other equipment. Note: The term does not indicate the immobility of an asset, which is a distinctive characteristic of "fixture."
FMO	Fire Marshal's Office
FP	Fire Prevention supports fire suppression efforts by providing fire investigations and cause determination, public education programs, building occupancy inspections, plans review, and other services.
Function	A group of related activities aimed at accomplishing a major service or regulatory program for which a governmental unit is responsible.
Fund	An independent fiscal and accounting entity with self-balancing set of accounts, recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities that are segregated for the purpose of carrying on specific activities attaining certain objectives.
Fund Balance	The excess of the assets of fund over its liabilities and reserves except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the period over its liabilities, reserves, and appropriations for the period.
General Fund	A fund used to account for all transactions of a governmental unit that are not required to be accounted for in another fund.
General Long-Term Debt	Long-term debt legally payable from general revenues and backed by the full faith and credit of a governmental unit.
General Obligation Bonds	Bonds for which the full faith and credit of the issuing body are pledged.
Gross Bonded Debt	The total amount of direct debt of a governmental unit represented by outstanding bonds before deduction of any assets available and earmarked for their investments.
Hazardous Material	Any substance or matter that is likely to inflict injury or harm or impose great or continued risk unless dealt with in a manner prescribed by state and federal regulations.
Heavy Rescue	The District has one Heavy Rescue company. It has specialized equipment and personnel for heavy/complex extrication. When

	combined with a support unit, it becomes the Technical Rescue Team, which has specialized equipment and training for rope rescue, building collapse, trench rescue, and confined space rescue.
IT	Information Technology Services
Incident	An event involving a fire, medical emergency, hazardous material spill, technical rescue, or release/potential release of a hazardous material.
Interface	The area where native vegetation and manmade structures meet. This is area is generally difficult to protect from a fire perspective, due to unusual amount of vegetation surrounding the manmade structures (also called wildland/urban interface).
Intranet	Internal communications network based upon Internet technology used for departmental exchanges of information.
Internal Control	A plan of organization for purchasing, accounting, and other financial activities which amount other things provides that: • The duties of employees are subdivided so that no single employee handles a financial action from beginning to end. • Proper authorizations form specific responsible officials are obtained before key steps in the processing of a transaction are completed. • Records and procedures are arranged appropriately to facilitate effective control.
Levy	To impose taxes, special assessments, or service charges for the support of governmental activities. The total amount of taxes, special assessments, or service charges imposed by a governmental unit.
MDC	Mobile Data Computer is a laptop computer mounted in the cab of every fire apparatus. They are equipped with Cellular Data and GPS in order to communicate with Dispatch, provide detailed mapping information, and track vehicle location.
Modified Accrual Basis	The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash, except for material and/or available revenues that should be accrued to reflect taxes levied and revenue earned.

Municipal Corporation	A body politic and corporate established pursuant to state authorization for the purpose of providing governmental services and regulations for its inhabitants. A municipal corporation has defined boundaries and a population, and is usually organized with the consent of its residents.
Net Bonded Debt	Gross bonded debt, less any cash or other assets available, and earmarked for its retirement.
Object Classification	A grouping of expenditures on the basis of goods or services purchased; for example, personnel services, materials, and equipment.
Operating Expenses	Expenses for general governmental purposes.
Operating Statement	A statement summarizing the financial operations of a governmental unit for an accounting period as contrasted with a balance sheet which shows financial position at a given moment in time.
Paramedic	The highest level of training an EMT can reach in the State of Oregon.
PIO	Public Information Officer. Temporary position that reports to the Fire Chief. Assists in the management of public affairs with Communication and activity between the Fire District and the General public.
PPE	Personal protective equipment utilized by firefighting personnel. Includes breathing apparatus.
PERS	The Public Employees Retirement System. A State of Oregon defined benefit pension plan to which both employees and employer contribution.
Performance Measures	Specific quantitative measures of work performed within an activity or program (e.g. smoke detector program).
Prior Years	Taxes levied for fiscal periods preceding the current one.
Program	A group related activities performed by one or more organizational units for the purpose of accomplishing a function for which the District is responsible.

Request for Proposal	A contracting agency may solicit and award a public contract for goods or services, or may award multiple public contracts for goods or services when specified in the request for proposals, by requesting and evaluating competitive sealed proposals.
Rescue Unit	A smaller response unit staffed by a company officer and firefighter (one of which is a paramedic) that primarily responds to medical emergencies. Also responds to fire incidents. Equipped and licensed to transport patients in a medical emergency.
Resources	The actual assets of a governmental unit, such as cash, taxes receivables, land, buildings, etc. Contingent assets such as estimated revenues applying to the current fiscal year not accrued or collected, and bonds authorized and un-issued.
Response	Actions taken by the Fire District in response to a citizen's request for services. This includes the initial dispatch, travel time, and on-scene care of the patron.
Revenue	The term designates an increase to a fund's assets that: • Do not increase a liability (e.g. proceeds from a loan) • Do not represent a repayment of an expenditure already made • Do not represent a cancellation of certain liabilities • Do not represent an increase in contributed capital
SCBA	Self-Contained Breathing Apparatus is a device worn by firefighters to provide breathable air in an immediately dangerous to life or health atmosphere.
SDAO	Special Districts Association of Oregon
Shift	A term used to describe the typical 24-hour "on-duty" period in the three-battalion system.
Single Role Paramedic	Works under the general direction and supervision of the company officer. Responsible for responding to emergency and non-emergency medical incidents and providing advanced life support medical care and transport of the ill and injured.
Squad	A smaller response unit staffed by a company officer and firefighter (one of which is a paramedic) that primarily responds to medical emergencies. Also responds to fire incidents.

Support Volunteer	A group of "on-call" citizens, who assist with various Fire District functions, i.e. maintain and operate the antique fire apparatus, provide rehabilitation services at incidents, assist the Community Service Division at various events, and perform clerical duties.
Tax Levy	The total amount to be raised by general property taxes.
Tax Rate	The amount of tax levied for each $1,000 of assessed valuation.
Taxes	Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.
Technical Rescue	Any kind of incident that requires specialized training or equipment that is utilized to provide assistance to a victim(s) i.e. structural collapse, hazardous material spills, water-related accidents. The Fire District has several technical rescue teams: Water Rescue, Technical Rescue Team (rope, building collapse, extrication, confined space rescue), and a Hazardous Material Team.
Water Tender	A piece of apparatus that carries water to supply an engine in a rural area.
Truck	A piece of apparatus that carries a full complement of ground ladders, plus has an aerial ladder capable of extending 105 feet. Has rated fire pump and is paramedic staffed and equipped
Turnouts	Protective gear worn by firefighters consisting of coat and pants.
UASI	Urban Area Security Initiative
Unappropriated Fund Balance	Where the fund balance at the close of the preceding year is not included in the annual budget, this term designates that portion of the current fiscal year's estimated revenues, which has not been appropriated. Where the fund balance of the preceding year is included, this term designates the estimated fund balance at the end of the current fiscal period.
Urban Renewal District	Financing mechanism for capital projects by using the increase in property taxes to fund debt service on projects. The amount of spending in an urban renewal area is limited by "maximum indebtedness" in each plan.
Volunteer	A group of trained citizen firefighters who are "on call" to augment the Fire District's career firefighters.