



# Clackamas Fire District #1 Proposed Budget

Fiscal 2021-2022

July 1, 2021 – June 30, 2022



**CLACKAMAS FIRE DISTRICT #1**  
**Content Guide**

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## **Clackamas Fire District #1**

### **Budget Committee**

#### **Board Members**

Jay Cross, President

Thomas Joseph, Vice President

Marilyn Wall, Secretary/Treasurer

Don Trotter, Director

James Syring, Director

#### **Term Expiration**

June 30, 2021

June 30, 2023

June 30, 2023

June 30, 2021

June 30, 2023

#### **Citizen Members**

Erin Anderson

William Gifford

Tim Powell

Charles Gallia

Heidi Hicks

April 30, 2024

April 30, 2023

April 30, 2024

April 30, 2022

April 30, 2023

#### **Fire District Administration**

Nick Browne, Fire Chief

Doug Whiteley, Deputy Chief

Christina Day, Finance Director



# **SECTION ONE**

# Clackamas Fire District #1



May 13, 2021

Dear Budget Committee members:

Thank you for your support, dedication, and commitment to Clackamas Fire District #1 and this year's budget review process. Your time and input are critical to the process and helps the Fire District align our resources to best prioritize expenditures while focusing on delivering the highest quality service. Our mission, "*To safely protect and preserve life and property,*" is more than just a phrase. It is our foundation and single focus as we continue to evolve as an industry leader and innovator in the fire service, proudly serving our communities.

I am pleased to present, for the committee's consideration, the Fiscal Year 2021-2022 Proposed Budget for Clackamas Fire District #1. As staff prepared this fiscal year's budget, our goal was to ensure consistency with the Fire District's focus of providing quality service, value and full engagement in the communities we serve. As financial resources were allocated, our mission and vision were central in guiding our decisions.

Each budget year brings new and unique challenges as we strive to provide each citizen with the most cost-effective fire, rescue, fire 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. To provide the value, all Divisions have scrutinized their budgets to allow Clackamas Fire to provide the essential services to the community with the most fiscally responsible costs possible. The accompanying budget document outlines our proposal to achieve that value and establish the financial plan for Fiscal Year 2021-2022.

In Fiscal Year 2020-2021, significant time was spent developing processes and procedures to ensure we are operating as efficiently, effectively, and financially responsible as possible. We reflected on where we have 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 wildfire conflagrations, 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 2020-2021 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 worldwide COVID-19 pandemic has impacted our entire community. Early on and throughout the pandemic, our top priority has been the health, safety and well-being of our personnel and the communities we serve. Our “normal” operations have changed significantly, as we continue to plan for and respond to this worldwide disease in our community. Personnel Protective Equipment (PPE) is critically important to protect our first responders and we are working hard to ensure we have the needed equipment to keep our first responders safe. We worked hard and are continually working to access all forms of federal, regional, and local funding sources to help offset the costs of the current pandemic and prepare for future needs. The American Rescue Plan brought funding to our cities and counties however, special districts were written out of this rescue plan, limiting a much-needed funding source. The long-range impact to our economy has yet to be realized.
- The devastating September 2020 Wildfires significantly affected our communities and Fire District in so many ways. The property loss and fiscal impact remain a concern to the Fire District. As the Fire District prepares for the upcoming wildfire season, significant investments have been made to increase training and purchase equipment that is critical to ensuring we are prepared to respond to similar events. Our focus is to be better prepared for natural disasters that our communities and members could face. We are seeking State, Federal, and Local grants to help in funding sources to assist in this preparation.
- The upcoming termination of the intergovernmental agreement (contract for service) with Estacada Fire, will have a financial impact on the Fire District. At the onset of the contract, language provided that all Estacada employees would become Clackamas Fire employees and would have the option to remain with Clackamas Fire regardless of the outcome of the election vote. All original Estacada Fire employees exercised their option to remain with Clackamas Fire. Without funding from the contract for service or increased revenue from the legal integration, this fiscal impact will be felt through Fiscal

Year 2021-2022. Due to attrition, this increase in personnel cost is anticipated to decrease in Fiscal Year 2022-2023.

- Growth of the Fire District included expanding operations through an amended intergovernmental agreement with Sandy Fire District #72 beginning July 1, 2021; servicing three existing agreements for Fleet Services with Canby Fire, Gladstone Fire and the City of Lake Oswego Fire Department; backfilling vacancies and supporting our divisions / departments as they continue to grow; supporting innovation and advancements in service delivery and the enhancement of many ongoing programs and projects resulting in the need to hire additional staff, cross-train and promote current employees.
- Revenue that is diverted to Urban Renewal Districts continues to be of great concern to the Fire District. In Fiscal Year 2019-2020, diverted revenue totaled \$1,151,805 with Fiscal Year 2020-2021 totaling \$1,300,563. In Fiscal Year 2021-2022 the loss of revenue due to Urban Renewal is estimated at \$1,468,647. The Urban Renewal Districts that impact Clackamas Fire include the City of Happy Valley, North Clackamas Revitalization Area, City of Milwaukie, Oregon City, and a very small portion of Gladstone. Diverted revenue puts an increasing strain on the Fire District's ability to adequately maintain services as current revenue is being outpaced by expenditures.
- Economic development continues in many areas of the Fire District with the construction of new residential homes, commercial and industrial growth and the in-fill within existing communities. Although growth across the Fire District is visible, the increase of Assessed Value (AV) has been slow to evolve. In Fiscal Year 2020-2021, the Clackamas County Tax Assessors Office estimated growth at 4.0% to 4.5% and the Fire District realized AV increase of 4.61%. For Fiscal Year 2021-2022, the Clackamas County Tax Assessors Office estimated growth at 3.5% to 4.0%. The Fire District has built a budget on 4.0% growth, a decrease from prior years due to the uncertainty of the impact of 2020 events on our taxpayer base. Any further decrease may affect the Fire District's ability to adequately maintain services in the short and long-term.

### **Opportunities**

- The Fire District received \$1.1 million for FY2017-18 transports from the federal Ground Emergency Medical Transport (GEMT) program, which is a reimbursement to offset the costs for medical transport of certain patients. This program became available with 2017 legislation and the Fire District received a second reimbursement in mid-2020 of \$382,531 for FY 2018-19 transports. Transports for FY 2019-2020 yielded revenues of \$551,403, and the Fire District is anticipating \$500,000 for FY 2020-21 transports.

- The Fire District increased by 10 full time employees with the contract for service ending with Estacada. These employees will fill vacancies due to retirements and add personnel in the floater pool to help manage the costs related to overtime. They will also assist in a partnership opportunity with Sandy Fire District to jointly staff the Eagle Creek Community Fire Station. This partnership will enhance staffing levels from three firefighters with a minimum of one paramedic on duty 40 hours per week, to a three-person, paramedic engine company with coverage 24 hours a day, seven days a week.
- The Fire District graduated 24 new community volunteers in 2020 to help support operations. The Fire District is anticipating an additional academy for community volunteers in the fall of 2021.
- The Wildland Fuels Mitigation crew “Crew 30” is a new crew added in the FY2020-21 after the Fire District received Worksource grant funding. The grant funds up to 22 positions specifically geared towards training and employing persons to repair the effects from the 2020 wildfires in Clackamas County. This grant funding reimburses salary and operational costs. In addition, these persons are trained and outfitted to also be able to respond to wildfires as a suppression resource throughout the state on a contracted basis.
- The Fire District received its fifth accreditation from the Center for Public Safety Excellence in 2021 having first become accredited in 2000. Accreditation is a comprehensive process that focuses on continuous improvement and industry best practices. The process consists of a self-assessment, site visit and review from industry professionals that conclude with a formal hearing before the accrediting body. The accreditation model focuses on agencies being community-focused, data-driven, outcome-focused, strategic-minded, well organized, properly equipped, and properly staffed and trained.

As the Fire District continues to grow and evolve, we are focused on finding efficiencies within all aspects of the organization. We are constantly seeking and taking advantage of opportunities for regional collaboration with strategic partners, building transparency in our decision-making process and finding greater efficiencies 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, for your commitment and dedication to Clackamas Fire District #1. We are honored to serve you.

Sincerely,

A handwritten signature in black ink that reads "Nick Browne". The signature is written in a cursive style with a long horizontal flourish extending to the right.

Nick Browne

Fire Chief

# SECTION TWO

# Reading Guide

Clackamas Fire District #1

## 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 Beaver Creek 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

Clackamas Fire District #1

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 contract 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.

In 2019, the Board of Directors for Clackamas Fire District #1 and Estacada Rural Fire District #69 entered into a contract for services in which Clackamas Fire provides fire protection, fire prevention, and emergency services to the citizens of Estacada Rural Fire District. After a failed ballot measure in the November 2020 election, that contract will expire June 30, 2021 and Estacada Rural Fire District #69 will return to providing their own services.

The Fire District now protects more than \$26 billion in assessed value comprised of a mix of industrial, commercial, and residential properties. Approximately 290 career firefighters and administrative personnel oversee the efforts of the Fire District. In addition, a cadre of 70

# Reading Guide

Clackamas Fire District #1

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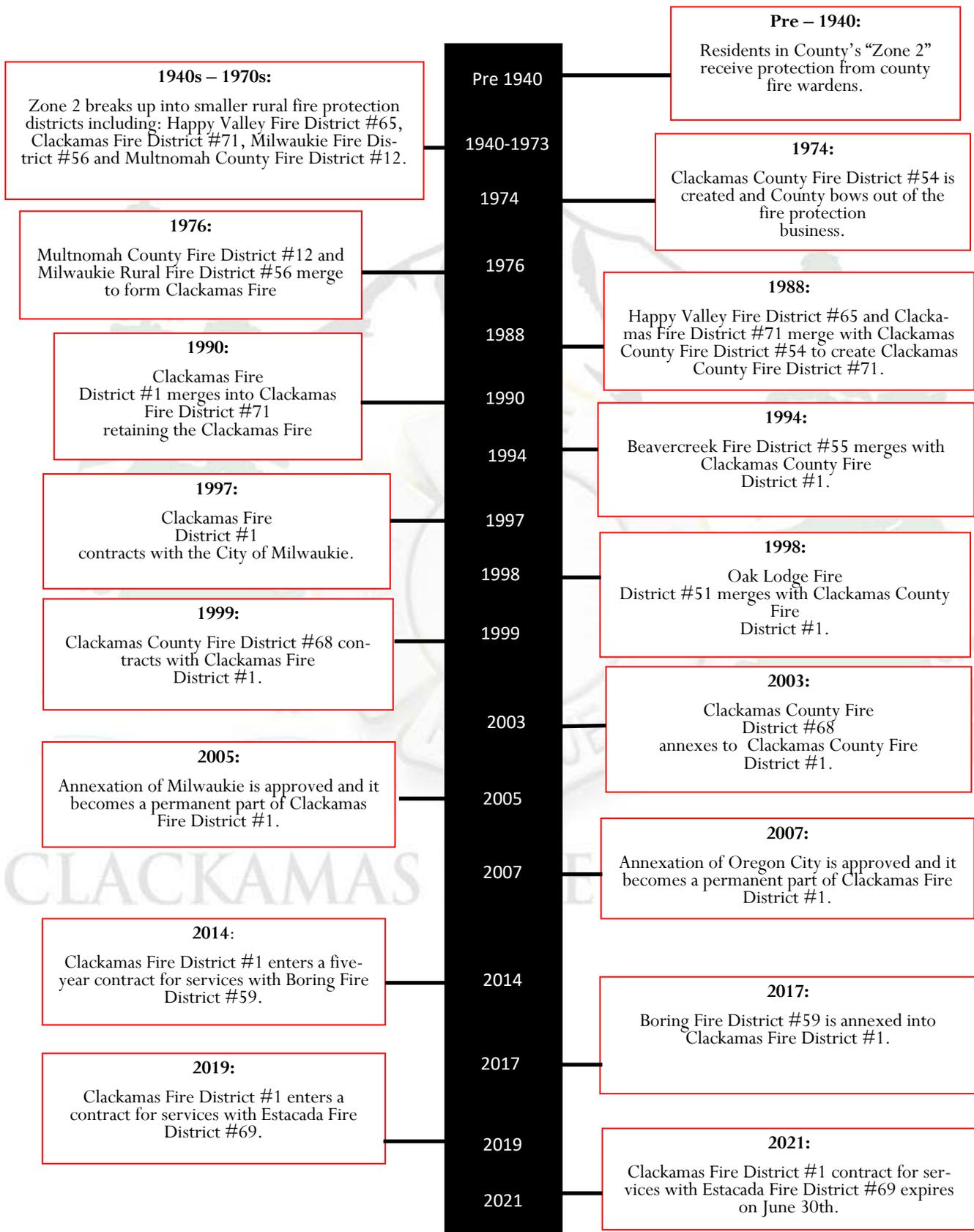
community volunteer firefighters assist with firefighting efforts and provide assistance with many of the Fire District’s auxiliary services. In total, the Fire District protects nearly 323 square miles— with 21 community fire stations serving nearly 235,000 permanent residents. Our service area encompasses five 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 continue to be 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.

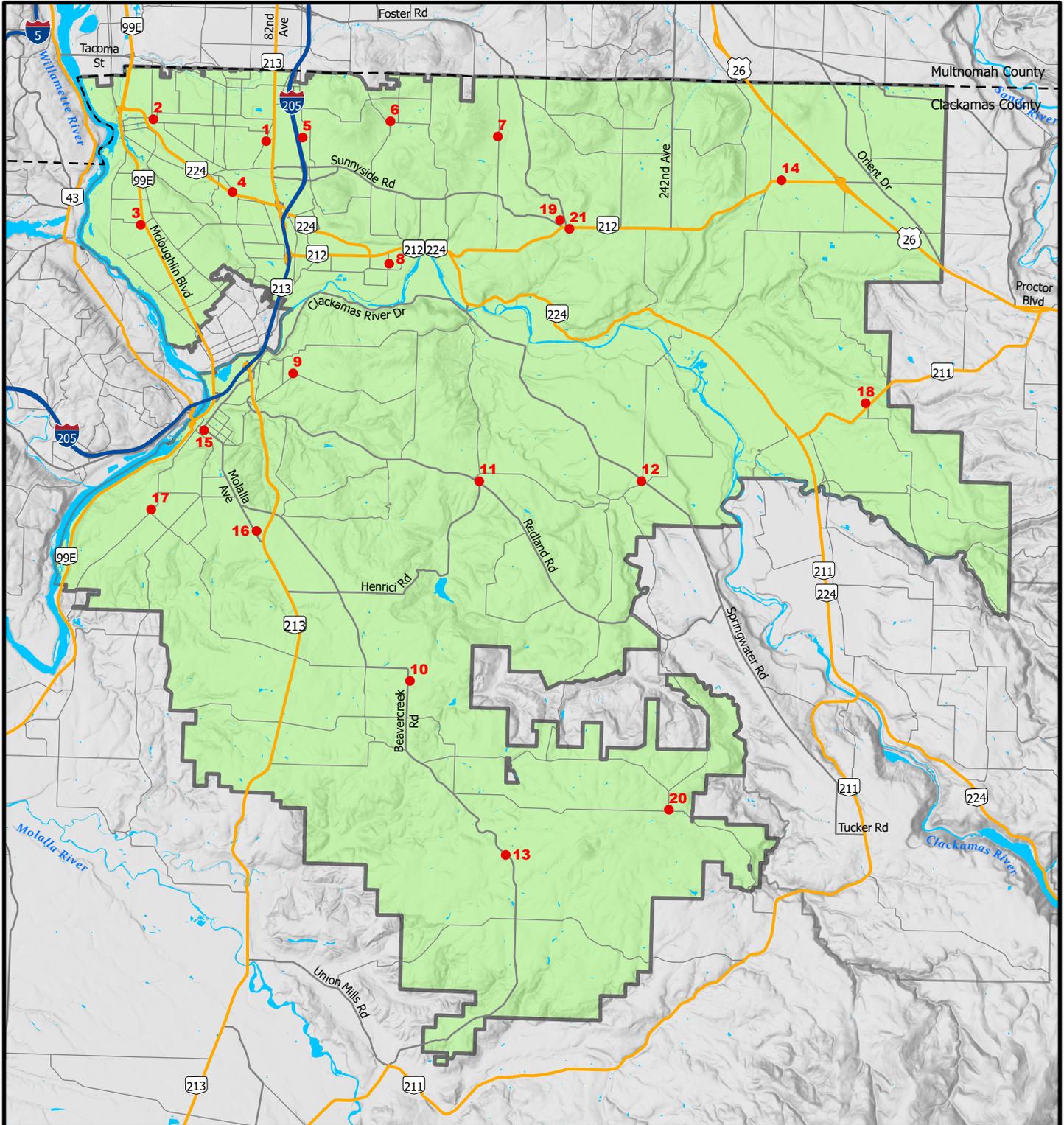
## Clackamas County "Zone 2"



# CLACKAMAS FIRE DISTRICT #1

## FIRE DISTRICT AREA OVERVIEW

- Clackamas Fire District #1
- Water
- Fire Stations
- Interstates
- US Routes and Oregon Highways
- Major Arterial Roads
- Minor Arterial Roads
- County Boundaries



# Reading Guide

## READING THIS DOCUMENT

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

### Section 3 – Strategic Planning:

This section includes a summary of the Fire District’s long-term financial forecast, as well as the Strategic Business Plan. Both documents are updated regularly, and serve to guide financial and operational decisions made in the annual budget.

### 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.

### 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.

### 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.

# Reading Guide

Clackamas Fire District #1

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

Fire Chief's Office – Division 001

- 1210 - Public Affairs Office
- 1215 – Fire Chief
- 1430 - Board of Directors
- 1630 – Emergency Management

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 Beaver Creek
- 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
- 1600 - Emergency Medical Services
- 1615 - Community Paramedicine

# Reading Guide

## Business Services - Division 003

- 1150 - Fleet Services
- 1170 - Data Management
- 1200 - Fire Prevention
- 1220 - Information Technology
- 1400 - Administration
- 1410 - Facilities Maintenance
- 1420 - Human Resources
- 1440 - Logistics
- 1650 - Financial Services

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

## Section 9 – Fund Summary

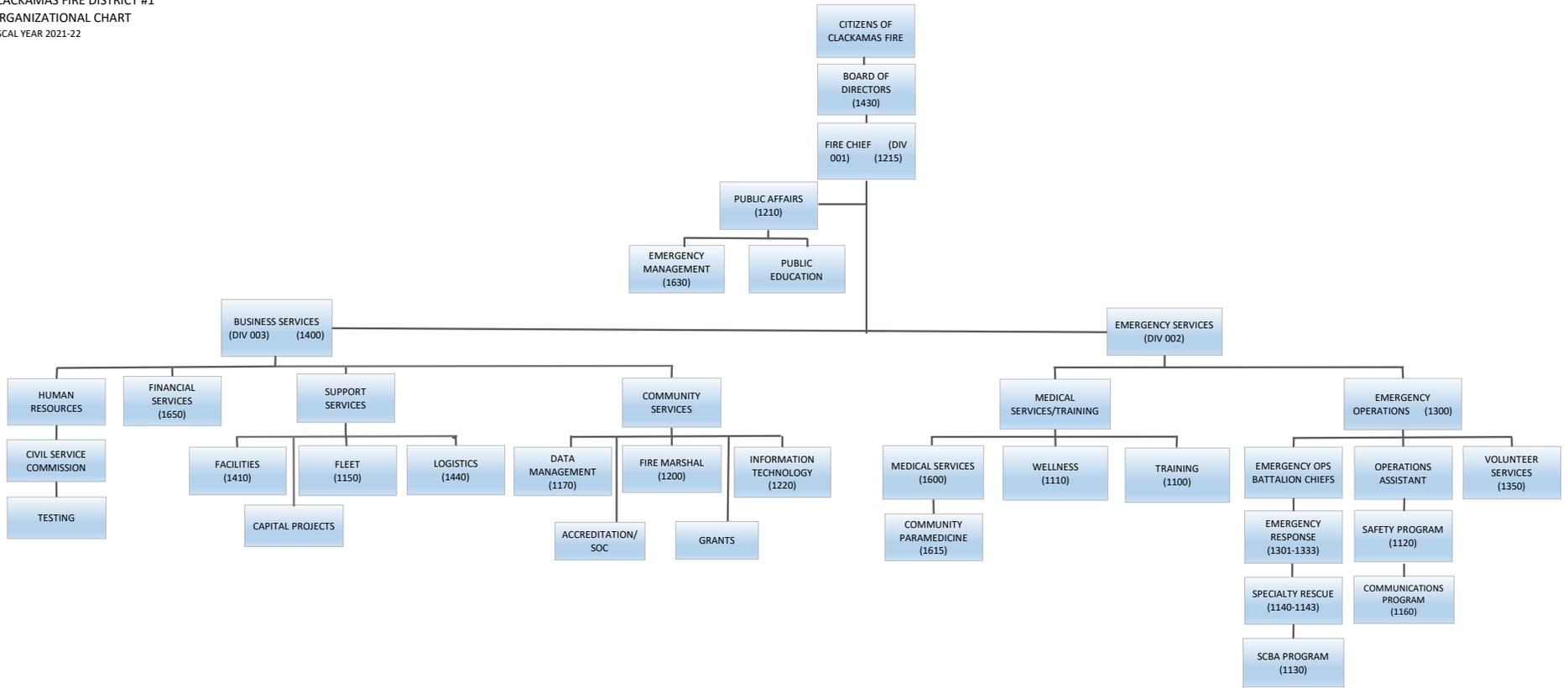
This section provides information on the non-General Fund budgets, including additional information as warranted. Funds included in this section area as follows:

- Equipment Replacement Fund – 20
- Capital Projects Fund – 30
- Enterprise Fund – 40
- Debt Service Fund – 50
- Capital Construction Fund – 60
- PERS Reserve Fund – 70
- Wildland Mitigation Fund - 80

## Section 10 – Appendix

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

CLACKAMAS FIRE DISTRICT #1  
 ORGANIZATIONAL CHART  
 FISCAL YEAR 2021-22



# **SECTION THREE**

# Strategic Planning

Clackamas Fire District #1

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 and Operating Capital Fund expenditures projected for the next five years.

## Operating Fund Forecast - Funds 10, 20, 30

	<u>Audited</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Projection</u>				
For the fiscal year ended June 30,	2020 Actual	2021 Estim	2022 Proj	2023 Proj	2024 Proj	2025 Proj	2026 Proj	2027 Proj
Beginning Fund Balance	24,600,118	24,062,038	22,342,933	20,489,152	18,498,419	16,721,103	16,008,791	16,439,078
Total Revenues	63,666,936	66,468,309	65,467,232	67,180,970	69,915,064	72,786,899	75,730,319	78,945,497
<b>TOTAL RESOURCES:</b>	<b>88,267,054</b>	<b>90,530,347</b>	<b>87,810,165</b>	<b>87,670,121</b>	<b>88,413,483</b>	<b>89,508,003</b>	<b>91,739,110</b>	<b>95,384,574</b>
Personnel Services	53,251,032	56,938,374	56,452,312	57,494,086	58,681,256	60,407,675	62,582,750	64,865,878
Materials & Services	7,162,622	7,202,324	7,003,389	7,143,457	7,286,326	7,432,052	7,580,693	7,732,307
Capital Outlay	1,078,260	1,501,219	655,116	1,836,376	2,940,828	2,765,586	2,127,771	2,459,920
Debt Service	2,390,602	2,486,393	2,582,092	2,697,784	2,783,970	2,893,898	3,008,818	3,122,980
Transfers Out	322,500	59,104	628,104	-	-	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>64,205,016</b>	<b>68,187,414</b>	<b>67,321,013</b>	<b>69,171,703</b>	<b>71,692,380</b>	<b>73,499,212</b>	<b>75,300,033</b>	<b>78,181,085</b>
Revenues Over(Short) of Expenses	(538,080)	(1,719,105)	(1,853,781)	(1,990,733)	(1,777,315)	(712,312)	430,286	764,411
Ending Fund Balance	24,062,038	22,342,933	20,489,152	18,498,419	16,721,103	16,008,791	16,439,078	17,203,489
% Change in fund Bal from prior	-6%	-7%	-8%	-10%	-10%	-4%	3%	5%

There are currently many unknowns in our communities and nation, including COVID-19 and the impact on property values and tax collections. The forecast indicates that the Fire District is approaching a period of potential deficit spending as bond/loan proceeds are spent down on capital items, and 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, including budget freezes and mission-critical reviews of purchases. The Fire District will continue to actively manage expenditures and pursue avenues for permanent offsetting revenues as they are identified. Fund balance reserves will bridge the gap in spending if necessary, until approximately FY2026, at which point, it is projected that the fund balance begins to grow again.

## Revenues

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. However, the County Assessor has recently indicated that the average growth will likely be closer to 3.5 – 4.0%. 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. With the impact of the

# Strategic Planning

Clackamas Fire District #1

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COVID-19 pandemic and the devastating 2020 wildfires, the level of tax collections in the coming year are uncertain as well.

- Several Urban Renewal Districts and Enterprise Zones are under consideration, which would prevent the Fire District from accessing property tax growth in future years to fund increasing operating costs.
- 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

As the Fire District grows, operating costs also grow. It will become increasingly challenging to avoid spending above revenues as Personnel Services and other costs rise due to the following:

- Future PERS costs seem to be stabilizing with the implementation of SB1049, but the rate is still very high. Any changes in these costs impact a significant share 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 also have a major impact.
- The forecast does not include any increase in staffing until FY2025. New positions would only be added if offsetting revenue is available until then. 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. This forecast does not include any transfers to reserves for equipment replacement or capital projects after FY2022.

# Strategic Planning

Clackamas Fire District #1

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## 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 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.



# Strategic Planning

Clackamas Fire District #1

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## **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 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 2021, the Board of Directors were presented the current ten 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.

Twice each year, the Fire District reviews and updates the Strategic Plan. Each review encompasses an overview of the action plans from the previous review and accomplishments toward achieving the goals and objectives described in the plan. Next, staff considers the current list of objectives and removes those that are no longer valid and adds others that may be more important given the then current 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 appropriate goals and objectives for the future.

# Strategic Planning

## **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, values and vision that established organizational direction. Every three to five years, the Fire District reviews its’ Mission, Values, and Vision 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, as well as describe actions that are the living enactment of the fundamentals held by individuals within the Fire District. 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**

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## **Our Vision**

The vision statements describe the Fire District's inspiration and model for the future state of affairs. This is the description of where the Fire District expects to be in the future— providing members with a view of the future that can be shared, a clear sense of direction, a mobilization of energy, and gives 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 of which is based on the input provided by the Board of Directors, the community, and the staff. The Board reviewed and adopted these goals in 2021 and the management team and staff created objectives for each goal. 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 the work the Fire District will be focusing on to support the Mission, Vision, and Value statements.

The ten 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**

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9. **Implement management practices to ensure financial and operational sustainability**
10. **Leverage data for effective decision making**

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.”*

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## **Goal #1 – Improve the Fire District through Accreditation**

### **Objective - 1-1: Become re-accredited by the Commission on Fire Accreditation International**

Timeline: March 2021

Responsibility: Business Services Division

#### Critical Tasks:

1. Review and make error-of-fact corrections to draft report
2. Evaluate and take action as appropriate on site team recommendations
3. Prepare for and attend accreditation hearing
4. Develop plan to address and implement accreditation recommendations



### **Objective 1-2: Further integrate accreditation as part of the Fire District's continuous quality improvement efforts**

Timeline: 6-36 months

Responsibility: Business Services Division

#### Critical Task:

1. Develop and implement a work plan for performance indicator plans and appropriate peer review team recommendations
2. Develop after-action report for accreditation process
3. Develop current and future accreditation team members

## **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 as outlined within the 2021 Annual Training Plan
3. Update and adopt the 2021 Standards of Cover (SOC) document
4. Implement means to ensure an adequate effective response force appropriate for the specific call type
5. Improve the reliability of suppression resources by the addition of EMS and

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- low priority response units in targeted areas
6. Establish plan and timeline to address wildfire after-action review (AAR) recommendations

## **Objective 2-2: Multi-family occupancy inspections**

Timeline: ongoing

Responsibility: Fire Marshal's Office

### Critical Tasks:

1. Follow-up with all code violations within 30 days of initial inspection
2. Conduct fire inspections in multi-family dwellings with less than 50 occupants every two years
3. Conduct fire inspections in multi-family dwellings with more than 50 occupants annually



## **Objective 2-3: Expand fire and life safety outreach for residential occupancies**

Timeline: Ongoing

Responsibility: Fire Marshal's Office, Public Affairs Department

### Critical Tasks:

1. Collaborate with Fire Marshal's Office and Public Affairs Department to expand outreach for specific audience
2. Utilize the Community Paramedic Program to provide in home fire safety education
  - 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
4. Conduct at least four side-by-side residential fire sprinkler demonstrations per year
5. Provide fire sprinkler education to local stakeholders and groups, such as homeowners' associations, building officials, planning departments, realtor groups, cities and county, etc. as requested.

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## **Goal #3 – Improve Outcomes of Emergency Incidents**

### **Objective 3-1: Improve cardiac arrest outcomes**

**Timeline:** 12-24 months

**Responsibility:** Emergency Services Division

#### **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%



### **Objective 3-2: Deliver targeted training focused on improved outcomes**

**Timeline:** 12-36 months

**Responsibility:** Emergency Services Division

#### **Critical Tasks:**

1. Continue to deliver targeted training
2. Invest in digital mediums, networks and training locations, which allow efficient delivery of targeted training while allowing crews to optimize Fire District coverage
3. Evaluate staffing needs to adequately provide training

### **Objective 3-3: Improve response performance**

**Timeline:** 12-24 months

**Responsibility:** Emergency Services Division

#### **Critical Tasks:**

1. Ensure delivery of emergency services is focused on sending the appropriate resource
2. Focus on eliminating redundancy and improve efficacy in emergency medical response performances by working with partner agencies
3. Implement/Utilize Interra and First Watch platforms
4. Continue to adjust and refine new Computer Aided Dispatch (CAD) system with Automatic Vehicle Location (AVL)
5. Develop the methodology through which the Fire District will evaluate and communicate response performance

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6. Monitor turnout and response times to all incidents; identify and eliminate barriers quarterly
7. Expand Single-Role Paramedic deployment model in targeted areas
8. Implement and evaluate Low Priority Response Unit programs
9. Implement and evaluate alternative response plans for specific call types

## **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 odd year on July 1

Responsibility: Business Services Division - Human Resources Department

#### Critical Tasks:

1. Collect self-identification data for all current and new hire employees
2. Determine and report on differences between self-identification data of Fire District to Clackamas County demographics (current and projected)
3. Work with Training, Volunteers, and Explorers to increase diversity in recruitment activities
4. Participate in NW Fire Diversity Council to identify ongoing strategies to improve workplace diversity
5. Continue to evaluate and improve the recruiting and hiring process
6. Identify and develop strategies to remove barriers, which inhibit individuals from participating in entry-level and promotional processes
7. Review and update Equal Employment Opportunity policies and practices
8. Identify and implement strategies to address diversity, equity and inclusion across all areas of the Fire District

### **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: Emergency Operations Division -Training Department

Business Services Division - Human Resources Department

#### Critical Tasks:

1. Continue to support local Fire Science programs to coordinate with school curriculum
2. Continue support and staffing in local fire camps that target women and other diverse backgrounds for fire service recruitment
3. Expand attendance at career fairs, college campuses, trade schools and high schools

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

Timeline: 12 months

Responsibility: Business Services Division

Critical Tasks:

1. Implement remote work pilot program and evaluate its impact on workload and development opportunities
2. Regularly update and publish organizational charts
3. Annually review and update all departmental staffing analysis documents
4. Establish clear expectations, provide timelines and sufficient resources for projects
5. Solicit input and provide feedback
6. Implement training plans regarding quarterly check-in process; Target Solutions, Staff development, and cross training at all levels to address leadership and business practices
7. Expand availability of development opportunities to include continuing and higher education.

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

Timeline: Ongoing

Responsibility: Health and Wellness Department

Critical Tasks:

1. Ensure firefighters have access to culturally competent post injury care
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: All Divisions/Departments

Critical Tasks:

1. Support the Organizational Development Committee
2. Revise employee evaluation process and associated goals for employee development and engagement

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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 department Directors / managers / staff through joint internal and external leadership academies
7. Continue to update 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: Business Services Division

Emergency Services Division – Training Department

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, and labor relations
2. Establish training program via Organizational Development Committee for roll out of new performance evaluations
3. Provide supervisor training for all supervisors through internal leadership academy along with leadership principle training in conjunction with outside partners
4. Expand supervisory and command officer training for all personnel
5. Provide Incident Command System (ICS) training for all 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: Public Affairs - Emergency Management Department

Critical Tasks:

1. Conduct an evaluation of the response and support activities associated with the COVID-19 event, in order to identify best practices and needed changes to policies, staffing plans and response tactics for a pandemic
2. Refine the Continuity of Operations Plan (COOP) in order to improve its ability to



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support disaster management

3. Conduct internal preparedness campaigns to create a culture of individual and family resilience to disasters

**Objective 5-2: Prepare the Fire District for a regional response to a large disaster**

Timeline: 36 months/Ongoing

Responsibility: Public Affairs - Emergency Management Department

Critical Tasks:

1. Develop a five-year all-hazards exercise plan based on the threat analysis contained in the Clackamas County Natural Hazard Mitigation Plan
2. Participate in the UASI region Cascadia Rising multi-year exercises
3. Participate in regional disaster preparedness committees and work groups
4. Update and/or create emergency and disaster response protocols

**Objective 5-3: Improve the disaster resilience of our residents**

Timeline: Ongoing

Responsibility: Public Affairs - Emergency Management Department

Critical Tasks:

1. Conduct community presentations aimed at ensuring our residents are two weeks ready
2. Improve disaster preparedness messaging using social media and the Fire District website
3. Participate in disaster planning meetings of local response stakeholders and community groups

**Objective 5-4: Strengthen the Community Emergency Response Team (CERT) program and its mission to create disaster resilient families and communities**

Timeline: Ongoing

Responsibility: Public Affairs - Emergency Management Department

Critical Tasks:

1. Provide guidance and support for CERT leadership
2. Support the development of a CERT team to serve the Boring/Damascus community
3. Integrate CERT response capabilities into Fire Rescue Protocols (FRP's)
4. Conduct training and exercises focused on strengthening CERT's ability to support the Fire District

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## **Goal #6 – Communicate Effectively**

### **Objective 6-1: Refine internal communications**

Timeline: Ongoing

Responsibility: Fire Chief's Division – Public Affairs Department

#### Critical Tasks:

1. Identify and reduce redundancies and conflicts through brief and more frequent communication
2. Continue use of live video conferencing to communicate effectively with the workforce
3. Set organizational direction through clear, direct communication that is specific and appropriate throughout the workforce
4. Communicate the right information to the right people to keep them informed and make decisions
5. Solicit input from employees / volunteers in process to improve internal communication
6. Continue annual organizational planning retreats – Board of Directors, District-wide, and Volunteer Association
7. Utilize technology to engage in collaboration across organizational departments

### **Objective 6-2: Ensure communication with our citizens by continuing to develop an online social media presence and maintaining regular contact with community and civic groups**

Timeline: Ongoing

Responsibility: Fire Chief's Division – Public Affairs Department

#### Critical Tasks:

1. Ensure all of our neighborhood associations, community and civic groups are visited on at least a quarterly basis
2. Enhance social media presence by continuing to provide relevant fire and life safety content to gain followers
3. Continue public engagement through station tours, fire and life safety events and community gatherings
4. Continue public engagement through the use of social media and interactive video content

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**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: Fire Chief's Division – Public Affairs Department  
Business Services Division - Fire Marshal's Department

Critical Tasks:

1. Create and distribute timely and relevant fire and life safety information based off local fire and life safety trends as presented by the Fire Marshal's Office
2. Enhance social media presence by increasing followers by 10% increase by July 1, 2021 across all three (Twitter, Facebook and Instagram) social platforms
3. Continue to refine our target audience and design messaging to reach those groups
4. Adapt public education messaging to fire investigation origin and cause results

**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's Division, 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's Division

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



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## **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 / Departments

Critical Tasks:

1. Establish effective internal and external customer service through more frequent, brief communication and utilizing digital media
2. Establish a culture of customer service throughout all workgroups
3. Review, update and distribute the customer service policy annually
4. Provide communication and customer service education and training for all employees and volunteers
5. Develop feedback opportunities for fire inspections and public education sections of the Fire District
6. Review and respond to compliments and complaints
7. Check in on home/business owners one to two months after a fire

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

Timeline: Ongoing

Responsibility: Business Services Division – Information Technology Department

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 and existing enterprising solutions
4. Update and procure hardware and software to standardize the platforms supported by the Information Technology Services Department
5. Maintain network infrastructure to support new platforms through quarterly business reviews
6. Continue communication and collaboration with end users for improved system and software use

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

### **Objective 9-1: Financial Sustainability**

**Timeline:** Ongoing

**Responsibility:** All Divisions / Departments

#### **Critical Tasks:**

1. Develop systems to analyze ROI on all new projects/programs
2. Utilize Quarterly Business Reviews (QBR's) to track and adjust for trends
3. Promote consideration of full life-cycle costs in making investment decisions
4. Regularly update long-range financial plans and forecasts
5. Maintain adequate fund balance reserves
6. Improve reporting and transparency of financial information

### **Objective 9-2: Operational Sustainability**

**Timeline:** Ongoing

**Responsibility:** All Divisions / Departments

#### **Critical Tasks:**

1. Analyze and prioritize all projects/programs through the budget process to advance Fire District goals
2. Establish performance goals and measures for each project/program/department
3. Utilize data to drive organizational decision-making
4. Develop position binders, job aides and other tools to aid others in assuming new duties
5. Apply best practices to protect and defend the Fire District's information technology systems
6. Establish resource pool for support and maintenance of technology tools and systems
7. Develop redundancy (back-ups) for each position
8. Maintain and exercise the continuity of operations plan
9. Develop a model for succession planning and implement it across the organization



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## **Goal #10 – Leverage Data for Effective Decision-Making**

**Objective 10-1: Utilize quality data for evidence-based decision making to assess and produce the best outcomes.**

Timeline: Ongoing

Responsibility: Business Services Division – Data Services Department

### Critical Tasks:

1. Educate and develop accountability for all personnel to capture appropriate data to provide information that can be analyzed to achieve the organization’s desired outcomes
2. Champion more relevant and technologically robust systems capable of integrating with new innovative data systems to provide advanced analytics, and support evidence-based decision making
3. Leverage technology(s) to assure real-time data capture and analytics that provide insights for use
4. Assure a process is in place to track physical and traumatic event exposure(s) for all personnel

**Objective 10-2: Implement advanced data analytics to make informed decisions.**

Timeline: Ongoing

Responsibility: All Divisions / Departments

### Critical Tasks:

1. Cultivate a data-driven culture that utilizes data insights to modify strategies, deployment models and programs
2. Employ advanced analytics to assist in making predictive and prescriptive decisions that are focused on the outcomes the agency is trying to achieve
3. Ensure personnel are aware of public disclosure laws, rules and best practices in providing data to other organizations, the media and the general public.
4. Establish best practices for data cleansing and for tracking data access to safeguard its integrity

**Objective 10-3: Focus on developing outcome-based data for all measurable operations and functions within the organization.**

Timeline: Ongoing

Responsibility: All Divisions / Departments

### Critical Tasks:

1. Develop an outcome-based performance measurement system
2. Use aggregate data to inform and improve system performance
3. Champion for sharing of data between agencies and organizations, and encourage interagency cooperation to promote evaluation of outcomes



# **SECTION FOUR**

# Budget Summary

Clackamas Fire District #1

## 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 equal 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.
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.

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

# Budget Summary

Clackamas Fire District #1

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## **Clackamas County Fire District No. 1 FY2021-22 Budget Calendar**

### **November 2020**

- 12 Prepare revenue estimates (based on tax certifications)
- 16 Board Meeting - Appoint budget officer

### **December 2020**

- 18 Distribute Capital Improvement Plan for review & updating
- 28 Distribute FY22 budget policy and guidelines, budget forms, and calendar
- 31 Prepare draft of FY22 capital projects budgets

### **January 2021**

- 26 Budget Discussion (Senior Staff) - CIP, budget revenue assumptions

### **February 2021**

- 5 Station/Program budgets due to Division heads
- 12 Requested operating and capital improvement budgets from Divisions are finalized
- 23 Budget Discussion: Department year-end, SWOT for FY22

### **March 2021**

- 1 Advertise for new Budget Committee members
- 9 Budget Worksession - Changes completed and needed
- 15 Board Meeting
- 23 Budget Worksession - Departments finalized

### **April 2021**

- Interview and appoint new Budget Committee members
- Prepare Proforma budget document for presentation to Budget Committee

### **May 2021**

- 13 First Budget Committee meeting - Distribute FY22 Proposed budget
- 19 Second budget committee meeting - Discussion
- 27 Third budget committee meeting - Approve FY22 Proposed budget

### **June 2021**

- 21 Budget hearing at Board meeting - Adopt FY22 Approved budget

### **July 2021**

- 15 Budget to Assessors Offices & county clerks
- 15 Certify Tax Levy to Assessors Offices

# Budget Summary

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## 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.

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## Revenues

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

- Recurring revenues consist of current and prior year taxes for Clackamas Fire District #1.
- Estimated Assessed Value (AV) increase in the Clackamas County Fire District 1 service district is 4.0%.
- Collection rate is set at 95.5% based on historical analysis.
- Contract Income is significantly decreased from the previous fiscal year, primarily due to the expiration of the Intergovernmental Agreement (IGA) for services to Estacada Rural Fire District #69 (Estacada Fire). An estimated \$1,088,850 in contract revenue will be received from the following Intergovernmental Agreements:
  - Sandy Fire - Contract for Service, Training, Fleet
  - 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. Revenue from this source is estimated at \$900,000 for FY2021-22.
- Ambulance Service Area (ASA) Plan revenue is set by Clackamas County in accordance with the 2014 Ambulance Service contract. This is estimated at \$150,000 annually.
- Interest income estimates have been decreased over prior years based on current low interest rates. Total interest revenues are estimated at \$200,000.
- 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 \$625,000 for FY2021-22.

## Expenditures

Personnel Services is the largest expense in the proposed budget, making up 87.7% of all Fire District operating expenditures, and including 293.0 Full-Time Equivalent (FTE) employees, and 22.0 FTE seasonal employees.

Public Employees Retirement System (PERS) rates will increase for FY2021-22 as it is the first year in a new biennium. Rates will change to:

- Tier 1 / 2 rate = 27.6%
  - Tier 1 / 2 members total 27% of all District employees
- Oregon Public Service Retirement Plan (OPSRP) Fire rate = 22.9%
  - 73% of all District employees are enrolled in OPSRP
- Oregon Public Service Retirement Plan (OPSRP) General Services rate = 18.54%
- 1.0 new FTE position is included in this budget
- FTE positions transferred from Estacada Fire as part of the IGA remain in this budget as part of the “Floater pool” to offset overtime costs for suppression staff absences

# Budget Summary

Clackamas Fire District #1

- Materials and Services costs for all funds are estimated to be \$9,884,417 compared to \$10,909,992 in FY2020-21, a decrease of 9.4% overall. The main cause of this increase is the de-integration of Estacada Rural Fire District #69’s budget into the Clackamas Fire District #1 budget as part of the Intergovernmental Agreement for services that will expire June 30, 2021.

## Capital Construction and Purchases

Capital item purchases and construction occur mainly in the Capital and Equipment Reserve Funds. The Capital Projects Fund also houses the remaining \$1.6 million in Urban Renewal District (URD) to be used for expansion of facilities in the Clackamas Town Center area. Originally \$2.5 million, the Fire District has been authorized to use some of the URD funds to purchase property adjacent to Station 1 for future expansion, and remodels and improvements at other facilities. A total appropriation of \$991,759 for FY2021-22 is proposed to purchase items and prepare for projects as needed. A detail listing of planned purchases can be found with each Fund.

## Transfers

Transfers will be made in the following funds:

<u>Fund</u>	<u>Description</u>	<u>Transfers In</u>	<u>Transfers Out</u>
10	General Fund	44,000	628,104
20	Equipment Replacement		
30	Capital Projects	628,104	
40	Enterprise Fund		
50	Debt Service		
60	Capital Construction		
70	PERS Reserve	CLOSED IN FY21	
80	Wildland Mitigation		44,000
		<u>672,104</u>	<u>672,104</u>

The planned transfer of \$628,104 from Fund 10 General Fund to Fund 30 Capital Projects will provide for debt service payments. Additionally, the transfer of \$44,000 from Fund 80 Wildland Mitigation to Fund 10 General Fund reimburses the General Fund for the cost of vehicles purchased for that program.

## Debt Service

The Fire District secured a \$7.0 million direct loan in FY2018-19 to complete capital projects, and received proceeds into Fund 30 Capital Projects Fund in December 2018. Debt service for FY2021-22 will be \$506,588. Additionally, a mortgage payment of \$121,516 for purchase of the 130<sup>th</sup> Ave property is paid from Fund 30.

The debt service reflected for FY2021-22 also includes both the Series 2015 and Series 2017 General Obligation (GO) bond issues in Fund 60 Debt Service Fund. Total GO bond debt service requirements are met through the collection of property taxes, and will total \$2,122,950 in FY2020-21.

# Budget Summary

Clackamas Fire District #1

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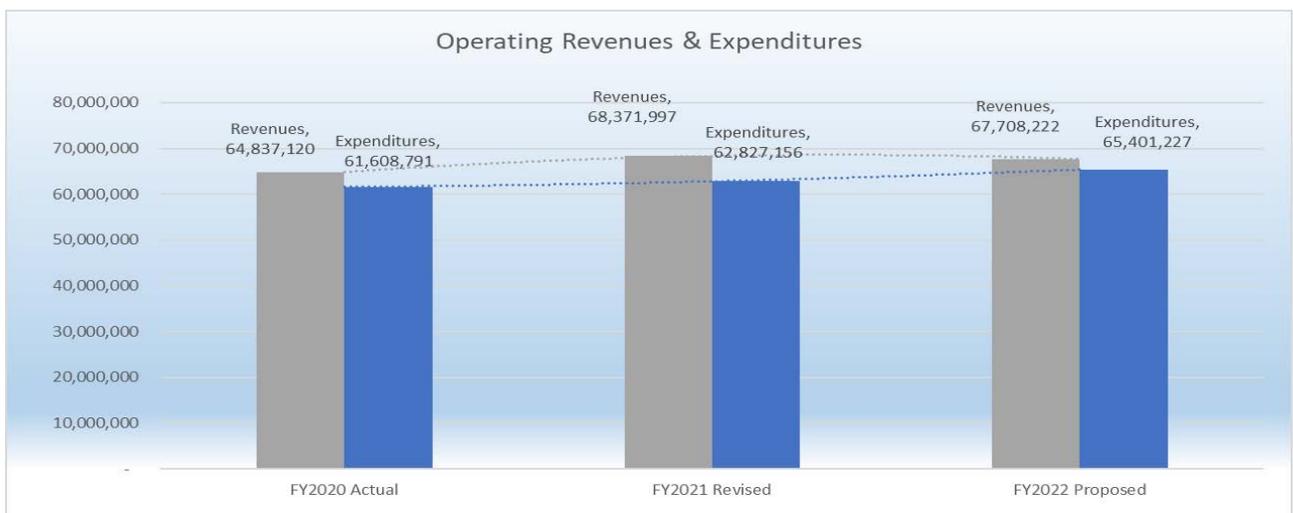
The General Fund also contains funding for the PERS Bond debt service. PERS Bond debt service will total \$2,186,150 for FY2021-22.

## 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 \$22,228,057 in the FY2021-22 Budget. With the combination of the Ending Fund Balance and contingency reserves, the Fire District has budgeted \$17,121,246 in reserved funds. Fire District leadership will manage the difference through inter-fund loans and tax anticipation notes as needed, and careful timing of purchases until November 2021 when property tax revenues are received.

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

	FY2020 ACTUAL	FY2021 REVISED	FY2022 PROPOSED
<b><u>RESOURCES</u></b>			
Beginning Fund Balance	25,586,425	24,473,187	23,036,282
<b>Revenues</b>			
Tax Revenues	57,094,383	58,831,601	62,009,257
Interest	600,829	390,700	218,450
Sale of Property	96,680	15,000	325,000
Grants	647,383	1,197,017	731,723
Other Revenues	6,397,845	7,937,679	4,423,792
<b>Total Revenues</b>	<b>64,837,120</b>	<b>68,371,997</b>	<b>67,708,222</b>
Transfers In	1,015,245	862,104	672,104
<b>TOTAL RESOURCES</b>	<b>91,438,790</b>	<b>93,707,288</b>	<b>91,416,608</b>
<b><u>REQUIREMENTS</u></b>			
<b>Expenditures</b>			
Fire Chief's Office	918,904	1,324,542	1,523,770
Emergency Svcs Div	48,039,029	48,273,519	46,132,518
Business Svcs Div	11,725,022	10,422,989	16,757,613
Wildland Mitigation	-	465,031	865,810
<b>Non-Allocated:</b>			
Capital Outlay	925,836	2,341,075	121,516
Debt Service	4,333,567	4,609,345	4,768,243
Contingency	-	2,539,572	2,587,718
Transfers Out	1,015,245	862,104	672,104
Ending Fund Balance	24,481,187	22,869,111	17,987,316
<b>Total Expenditures</b>	<b>91,438,790</b>	<b>93,707,288</b>	<b>91,416,608</b>
<b>TOTAL REQUIREMENTS</b>	<b>91,438,790</b>	<b>93,707,288</b>	<b>91,416,608</b>



# Clackamas Fire District #1

## PROPOSED

	General	Equipment Replacement	Capital Projects	Capital Construction	Enterprise	Debt Service	Wildland Mitigation	TOTAL
<b>RESOURCES</b>								
Beginning Fund Balance	18,505,460	252,345	3,585,128	4,650	23,337	665,362	-	23,036,282
<b>Revenues</b>								
Tax Revenues	60,367,923	-	-	-	-	1,641,334	-	62,009,257
Contract Income	1,088,850	-	-	-	-	-	327,211	1,416,061
Interest Income	200,000	3,000	8,000	250	200	5,000	2,000	218,450
Other Income	2,927,355	-	-	-	31,500	-	48,876	3,007,731
Sale of Surplus Property	-	25,000	-	300,000	-	-	-	325,000
Grants	200,000	-	-	-	-	-	531,723	731,723
<b>Total Revenues</b>	<b>64,784,128</b>	<b>28,000</b>	<b>8,000</b>	<b>300,250</b>	<b>31,700</b>	<b>1,646,334</b>	<b>909,810</b>	<b>67,708,222</b>
Transfers From Other Funds	44,000	-	628,104	-	-	-	-	672,104
<b>TOTAL RESOURCES</b>	<b>83,333,588</b>	<b>280,345</b>	<b>4,221,232</b>	<b>304,900</b>	<b>55,037</b>	<b>2,311,696</b>	<b>909,810</b>	<b>91,416,608</b>
<b>REQUIREMENTS</b>								
<b>Allocated:</b>								
Fire Chief's Office	1,518,270	-	-	-	5,500	-	-	1,523,770
Emergency Svcs Div	45,895,569	138,345	30,000	33,180	35,424	-	-	46,132,518
Business Svcs Div	16,094,895	142,000	248,998	271,720	-	-	-	16,757,613
Wildland Mitigation	-	-	-	-	-	-	865,810	865,810
<b>Non-Allocated:</b>								
Materials & Services	-	-	-	-	-	-	-	-
Capital Outlay	-	-	121,516	-	-	-	-	121,516
Debt Service	2,075,504	-	506,589	-	-	2,186,150	-	4,768,243
Contingency	2,587,718	-	-	-	-	-	-	2,587,718
Transfers Out	628,104	-	-	-	-	-	44,000	672,104
<b>Total Expenditures</b>	<b>68,800,060</b>	<b>280,345</b>	<b>907,103</b>	<b>304,900</b>	<b>40,924</b>	<b>2,186,150</b>	<b>909,810</b>	<b>73,429,292</b>
Ending Fund Balance	14,533,528	-	3,314,129	-	14,113	125,546	-	17,987,316
<b>TOTAL REQUIREMENTS</b>	<b>83,333,588</b>	<b>280,345</b>	<b>4,221,232</b>	<b>304,900</b>	<b>55,037</b>	<b>2,311,696</b>	<b>909,810</b>	<b>91,416,608</b>

Fiscal Year 2021-2022

PROPOSED Schedule of Appropriations

Allocated to Divisions:	General	Equipment Replacement	Capital Projects	Capital Construction	PERS Reserve	Enterprise	Debt Service	Wildland Mitigation	Total
Fire Chief's Office	1,518,270	-	-	-	-	5,500	-	-	1,523,770
Emergency Services	45,895,569	138,345	30,000	33,180	-	35,424	-	-	46,132,518
Business Services	16,094,895	142,000	248,998	271,720	-	-	-	-	16,757,613
Wildland Mitigation	-	-	-	-	-	-	-	865,810	865,810
Non-Allocated:									
Capital Outlay	-	-	121,516	-	-	-	-	-	121,516
Transfers To Other Funds	628,104	-	-	-	-	-	-	44,000	672,104
Contingency	2,587,718	-	-	-	-	-	-	-	2,587,718
Debt Service	2,075,504	-	506,589	-	-	-	2,186,150	-	4,768,243
<b>TOTAL APPROPRIATION</b>	<b>68,800,060</b>	<b>280,345</b>	<b>907,103</b>	<b>304,900</b>	<b>-</b>	<b>40,924</b>	<b>2,186,150</b>	<b>909,810</b>	<b>73,429,292</b>
Unappropriated Ending Fund Balance	14,533,528	-	3,314,129	-	-	14,113	125,546	-	17,987,316
<b>TOTAL BUDGET</b>	<b>\$83,333,588</b>	<b>\$280,345</b>	<b>\$4,221,232</b>	<b>\$304,900</b>	<b>\$0</b>	<b>\$55,037</b>	<b>\$2,311,696</b>	<b>\$909,810</b>	<b>91,416,608</b>

Total Appropriations \$ 73,429,292  
 Total Unappropriated \$ 17,987,316  
 Total Budget \$ 91,416,608



# SECTION FIVE

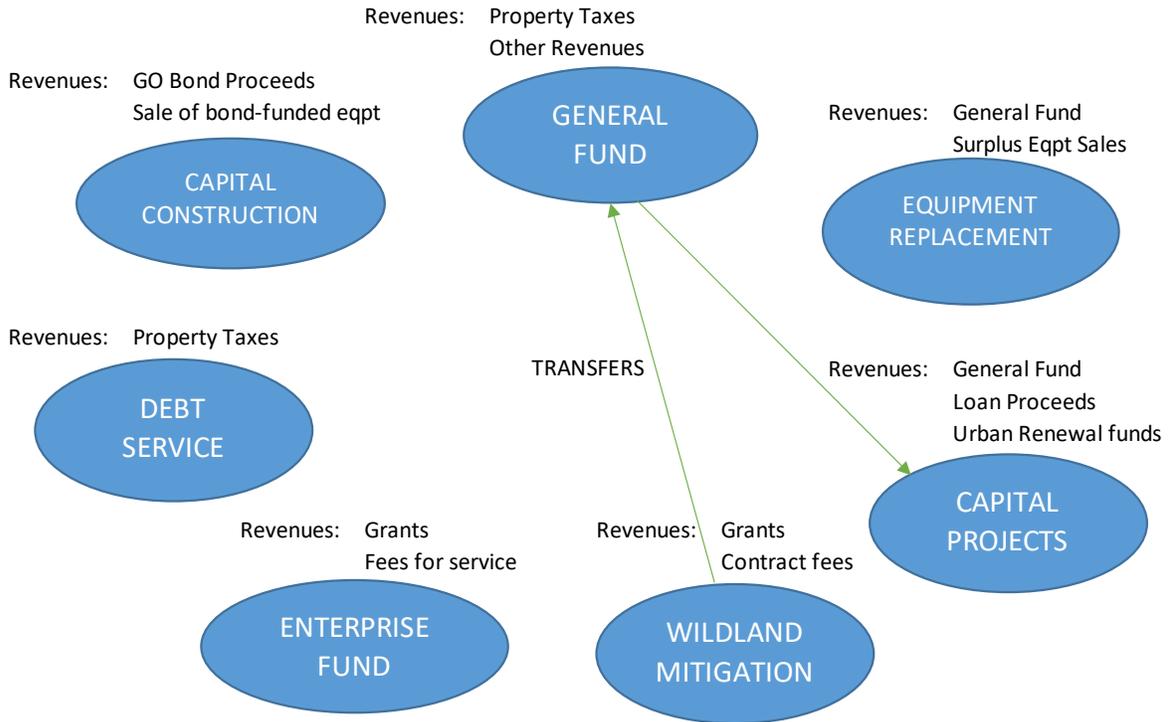
# Resources

## Clackamas Fire District #1

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.

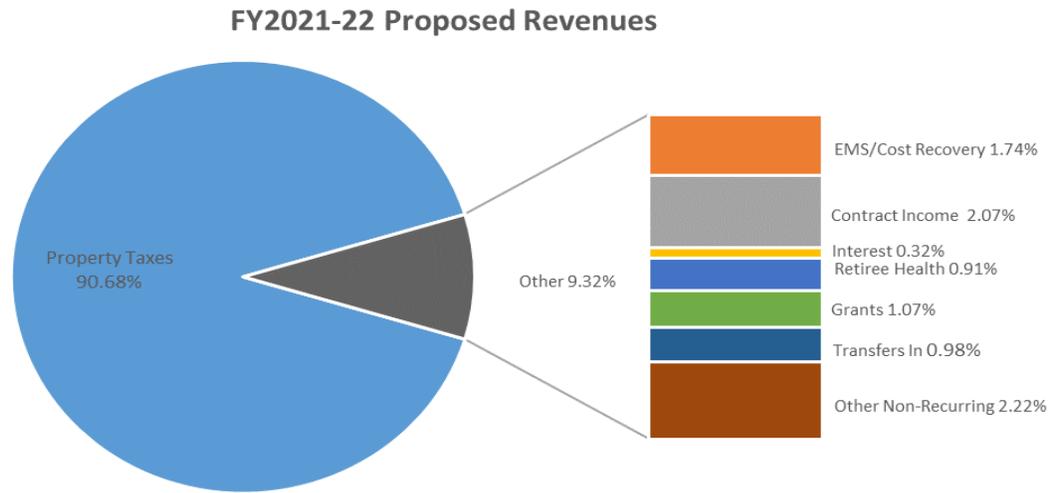
Clackamas Fire District #1 uses several special revenue funds to budget and track certain revenues and expenditures separately. Some are required by law to be tracked separately, and others are tracked separately to meet the internal goal of ensuring funds are spent appropriately.

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



# Resources

Below is a graph by revenue source used in preparing the FY2021-22 Proposed 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 \$2,186,150, or approximately 8.4 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, set 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

# Resources

## Clackamas Fire District #1

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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 65.6% in Fiscal 2019-20 to 63.8% in Fiscal 2020-21. The AV totals approximately \$25 billion, and the RMV totals approximately \$39 billion, leaving an untaxed gap of approximately \$14 billion for the Fire District. Residential properties comprised 74.4% of taxable value in Clackamas County in 2021. The average real market value of a single-family home in Clackamas County in 2020 was \$502,000, and the average taxable value was \$327,669.

Property taxes comprise 90.7% of total revenues for the FY2021-22 Proposed Budget. Since 2015, the Fire District has experienced an average annual tax revenue increase of approximately 4.5%. 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 FY2021-22 Budget, the assessor's estimate for AV growth is 3.5%-4.0%. Based on growth, historical trends, and potential impacts of 2020's wildfire and COVID events, the Fire District has budgeted a 4.0% increase in Assessed Value and a 95.5% collection rate for FY2021-22.

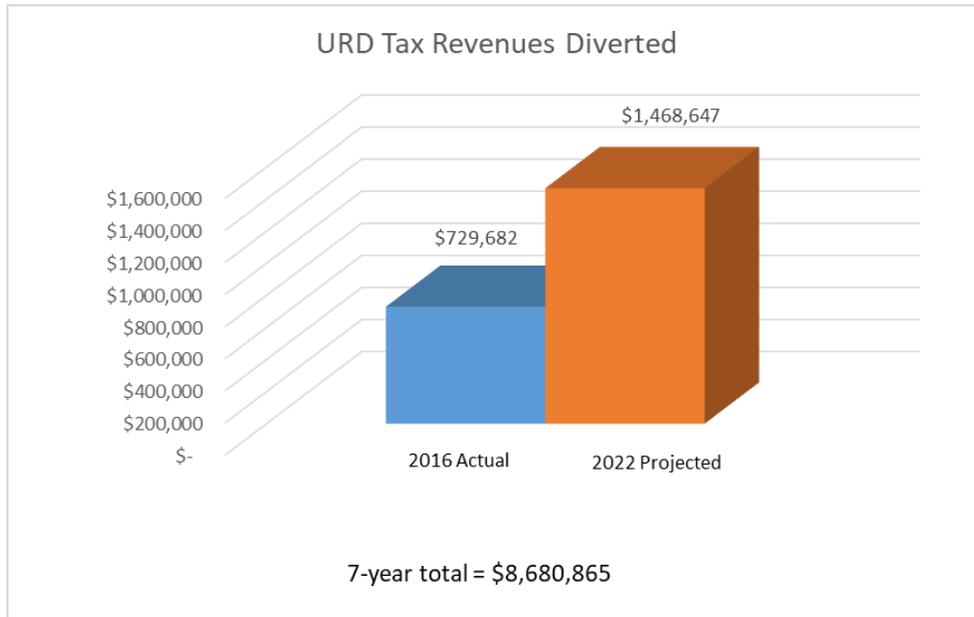
### Urban Renewal Districts

The Fire District has multiple urban renewal Districts that affect its tax revenue currently. They include the North Clackamas Revitalization Area, Happy Valley, Milwaukie, Oregon City, and a small amount in the City of Gladstone. 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 for FY2021-22 is estimated to be almost \$1.5 million.

# Resources

Clackamas Fire District #1

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 was to be made within five years and geographically located within the Clackamas Town Center Urban Renewal Area. The Fire District had secured a ground lease agreement with Clackamas Community College to build a new building on their Harmony Campus property, but the project was cancelled due to the increased costs of construction from high demand. The Fire District was instead authorized to use a portion of the funds for projects meeting the criteria of expansion within the Urban Renewal Area, including property purchase for a potential expansion of the current administration building.

## 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 actual Beginning Fund Balance for FY2020-21 was \$18.2 million; the District estimates it will begin the FY2021-22 year with \$18.5 million. Staff has researched the financial needs of the Fire District from July 1 to November 15 and believes the projected carry-forward will not be sufficient to fund operations until tax revenues are received in mid-November. The Fire District will need to plan to use tax anticipation notes to fund operations during that time.

# Resources

Clackamas Fire District #1

## 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, Clackamas Fire District #1 has been able to use the Staffing for Adequate Fire and Emergency Response (SAFER) grant to add new positions in Emergency Operations in past years. In FY2020-21, the Fire District received grant funding of over \$915,000 for projects and events, including COVID equipment and response costs, Wildfire response costs, and the Community Paramedicine program. The Proposed FY2021-22 Budget includes an estimate of \$731,723 in grant revenues, most of which is dedicated to the new Wildland Mitigation program. Staff will continue to seek and apply for grant funding as it becomes available.

## 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. In FY2020-21, the largest contract of approximately \$3 million to provide administrative and operational services to Estacada Fire District #69 was not renewed. Other contracts for services are expected to result in an additional \$1.1 million in revenues for the Fire District.

### 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 2021-22 is estimated at \$150,000.

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 FY2021-22, the Fire District is expecting an increase in transports due to legislative changes and has budgeted transport revenue of \$900,000.

# **SECTION SIX**

# Requirements

Clackamas Fire District #1

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 FY2021-22 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 87.7% of District operating expenses, Personnel Services remains one of the Fire District's largest requirements. The FY2021-22 personnel roster totals 293 FTE (full-time equivalent employee) – a net increase of 1 FTE from the prior year. For FY2021-22, the FTE's added during FY2019-20 for the Estacada Fire contract have been redirected to an Operations "Floater" pool to provide coverage for absences of suppression staff at a regular-time rate, saving the Fire District in overtime costs. Additionally, 2 FTE administrative positions were eliminated to make room for 3 new FTE positions, 2 of which are self-funding through contract revenues and cost savings.

The Personnel Services budget for FY2021-22 totals \$57,217,791 for salaries and benefits – an increase of \$2,205,857, or 4.0%, over the FY2020-21 Revised budget. That increase does not include a CPI adjustment to salary ranges for employees but does include salary step increases as outlined in the labor contract and working agreements. The increase also includes the addition of the Wildland Mitigation program funded through a Worksource grant. The Fire District will hire 22.0 FTE seasonal employees to work April through September each year, with salary reimbursement from the grant.

## Position Changes

Below is a summary of position changes included in the FY2021-22 Budget:

- Elimination of 2 administrative positions
- Addition of 1 FTE in Fleet Services funded through new contract revenues
- Addition of 1 FTE in Wellness Services funded through a reduction of costs from services performed internally
- Addition of 1 FTE assigned to provide training in the Training Division (from Suppression and backfilled)

# Requirements

Clackamas Fire District #1

Please see the following summary table of position changes:

Division	2018-19	2019-20	2020-21 Adopted	2021-22 Proposed
Fire Chief's Office	2	4	4	9
Emergency Services	236	242	241	236
Business Services	36	33	47	48
Financial Services	6	0	0	0
<b>Total</b>	<b>280</b>	<b>279</b>	<b>292</b>	<b>293</b>
Wildland Mitigation	0	0	0	22 Seasonal

## Public Employees Retirement System (PERS)

The FY2021-22 Budget represents the first year of the new 2021-2023 biennium for PERS rates. Because of that, the PERS rate has been adjusted in the FY2021-22 Budget as noted in the table below. For Clackamas Fire District #1, the total increase in PERS costs primarily relates to salary changes for existing personnel. PERS costs are estimated to increase by \$279,000, or 3.4%, over the FY2020-21 Adopted Budget.

In 2019, the Oregon legislature passed Senate Bill 1049, which is a comprehensive piece of legislation intended to address multiple factors, including increasing costs for employers. This bill made several adjustments to PERS to slow the increase in employer contribution rates, and it appears to be working for the Fire District. Below is a summary of the adjustments:

- UAL re-amortization – The PERS Board implemented a one-time re-amortization of the unfunded actuarial liability (UAL)
- Employer rate relief programs – Programs were designed to incentivize employers to reduce their future contribution rates and to provide more resources to help them manage rates over time
- Work After Retirement changes – For years 2020-2024, the limitation on hours that a rehired retiree can work were lifted, and PERS would collect employer contributions on the payroll of rehired retirees.
- Salary Limit – PERS limited the members' annual subject salary used to calculate retirement benefits
- Member Redirect – Redirects a portion of the employee contributions to an Employee Pension Stability Account to help fund retirement benefits
- Member Investment Choice – Participants in the Individual Account Program (IAP) can choose their own target-date based investment approach

# Requirements

Clackamas Fire District #1

Clackamas Fire District #1 received the valuation for the 2021-23 biennium and the rates are shown in the table below.

<b>Biennium</b>	<b>2011-13</b>	<b>2013 -15 (revised)</b>	<b>2015-17</b>	<b>2017-19</b>	<b>2019-21</b>	<b>2021-23</b>
Tier 1/Tier 2	17.55%	17.87%	17.55%	23.83%	28.53 %	27.60%
OPSRP – General	8.59%	8.50%	8.34%	12.01%	16.37%	18.54%
OPSRP – Police & Fire	11.30%	12.60%	12.45%	16.78%	21.00%	22.90%

The Fire District’s PERS employee group is comprised of 27% Tier1/Tier 2 employees and 73% OPSRP employees.

In addition to the employer rates, the Fire District will make two payments of principal and interest on the PERS Bond totaling \$2,075,504.

### 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. During FY2020-21, insurance claims costs increased significantly due to multiple market and plan factors. Plan costs are expected to increase by another 8.0% - 10% in FY2021-22 as well. For FY2021-22, the proposed budget for health insurance is \$5,605,090, which is an increase of almost \$1.5 million, or 35.5%, over the FY2020-21 Adopted Budget.

### Annual Salary Increases

With labor negotiations still underway, the total FY2021-22 Budget does not yet include changes due to contracts and work agreements, nor a provision for a cost-of-living adjustment (COLA) for staff. However, it does include scheduled step increases. Executive staff salaries are set independent of CPI-U adjustments and step increases.

# Requirements

Clackamas Fire District #1

## Materials and Services

The Materials and Services category reflects the operating costs of the Fire District. Primarily 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:

	FY2017	FY2018	FY2019	FY2020	FY2021 Adopted	FY2022 Proposed
Total Expenditures	\$6,341,133	\$6,187,051	\$6,542,238	\$7,115,260	\$7,989,213	\$7,028,088
% Change		-2.4%	6%	2%	12%	-12%

The FY2021-22 Budget shows a 12% decrease over the FY2020-21 Adopted Budget as the Fire District works to maintain a balanced budget. The large increase in the FY2020-21 Adopted Budget reflects the addition of expenses related to the administration and operations of Estacada Rural Fire District #69 through the Intergovernmental Agreement for services, which is no longer in place for FY2021-22, causing the reduction. Additional reductions were also made in the FY2021-22 Proposed Budget to offset increasing utility costs, costs of goods and services, and costs of operations to maintain a spending level with minimal change since FY2019-20.

## 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.

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

	FY2018	FY2019	FY2020	FY2021 Adopted	FY2022 Proposed
Total Expenditures	\$437,613	\$511,799	\$419,248	\$263,765	\$280,345

# Requirements

Clackamas Fire District #1

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 FY2021-22 Proposed Budget, appropriations total \$907,103, and include ongoing debt service and contract payments for purchase of the Fleet/Logistics property and purchase of capital equipment.

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

	FY2018	FY2019	FY2020	FY2021 Adopted	FY2022 Proposed
Total Expenditures	\$379,657	\$4,103,668	\$901,941	\$3,571,465	\$907,103

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 FY2021-22 Proposed Budget includes revenues and expenditures of \$304,900 to allow for the potential sale of property purchased with bond proceeds.

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

	FY2018	FY2019	FY2020	FY2021 Adopted	FY2022 Proposed
Total Expenditures	\$17,053,194	\$5,483,845	\$0	\$267,650	\$304,900

## 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.

### Outstanding Long-Term Debt as of July 1, 2021

	Date of Issue	Date of Maturity	Amount Issued	Amount Outstanding
<i>General Obligation Bonds</i>				
General Obligation Bonds, Series 2015	08/04/15	06/01/30	\$ 17,780,000	\$11,825,000
General Obligation Bonds, Series 2017	06/22/17	06/01/32	\$11,220,000	<u>\$10,805,000</u>
<b>Total General Obligation Bonds</b>				<b>\$22,630,000</b>
<i>Limited-Tax &amp; Other Obligations</i>				
Fleet/Logs Center Land Purchase	06/01/10	06/01/25	\$ 1,200,000	\$431,180
Pension Bonds, Series 2005	09/23/05	06/01/28	\$ 20,335,000	\$12,600,000
Series 2018A Direct Loan	12/20/18	12/15/38	\$7,000,000	<u>\$6,257,825</u>
<b>Total Limited-Tax &amp; Other Obligations</b>				<b>\$19,289,075</b>
<b>Total Long-Term Debt</b>				<b><u>\$41,919,075</u></b>

# Requirements

Clackamas Fire District #1

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

Fiscal Year	Series 2015 Bonds		Series 2017 Bonds		2005 Pension Bonds		Series 2018A Loan		Fleet/Logs Site		Total Debt Service
	Fund 50		Fund 50		Fund 10		Fund 30		Fund 30		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
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	1,285,000	302,850	430,000	387,400	2,000,000	387,310	292,582	214,008	108,166	3,859	5,411,175
2026	1,325,000	238,600	550,000	365,900	2,215,000	287,230	304,073	202,515	0	0	5,488,318
2027	1,365,000	172,350	685,000	338,400	2,440,000	176,392	316,016	190,572	0	0	5,683,730
2028	1,410,000	131,400	795,000	304,150	1,085,000	54,294	328,429	178,159	0	0	4,286,432
2029	1,460,000	89,100	905,000	272,350	0	0	341,329	165,259	0	0	3,233,038
2030	1,510,000	45,300	1,020,000	236,150	0	0	354,736	151,852	0	0	3,318,038
2031	0	0	2,705,000	195,350	0	0	368,669	137,919	0	0	3,406,938
2032	0	0	2,905,000	87,150	0	0	383,150	123,438	0	0	3,498,738
2033	0	0	0	0	0	0	398,200	108,389	0	0	506,589
2034	0	0	0	0	0	0	204,927	48,367	0	0	253,294
2035	0	0	0	0	0	0	3,251,176	0	0	0	3,251,176
Total	\$11,825,000	\$2,244,900	\$10,805,000	\$3,417,050	\$12,600,000	\$2,571,308	\$7,356,339	\$2,227,190	\$421,689	\$54,881	\$53,523,357

The Fire District is well within the limits of outstanding GO debt at \$22,630,000.

Following is the debt capacity calculation for General Obligation debt.

Clackamas Fire District No. 1 General Obligation Debt Capacity	
Measure 5 Real Market Value (RMV) for FY2021-22	\$ 39,168,979,870
<b>Debt Capacity</b>	
General Obligation Debt Capacity (1.25% of RMV)	\$ 489,612,248
Less Outstanding Debt Subject to Limit	\$ 22,630,000
Remaining General Obligation Debt Capacity	\$ 466,982,248
Percent of Capacity Issued	4.6%



# **SECTION SEVEN**

# General Fund Summary

Clackamas Fire District #1

## 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 are appropriated by functional level for this fund: Fire Chief's Office, Emergency Services, Business Services, Transfers, Debt Service and Contingency, by direction of the Oregon Department of Revenue. However, to provide more comparability, appropriations are shown by object code below in the same format as prior years.

GENERAL FUND SUMMARY	LY2019 Actual	LY2020 Actual	CY2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Revenue</b>						
Beg Fund Bal	\$ 17,303,197	\$ 17,447,117 *	\$ 18,224,998	\$ 18,505,460	\$ -	\$ -
<b>Tax Revenues</b>						
4450 - Current Year Prop Taxes	51,951,018	54,336,874	55,796,309	59,639,923	-	-
4455 - Prior Year Prop Taxes	1,849,260	585,961	1,220,310	720,000	-	-
4460 - Other Taxes	-	-	8,000	8,000	-	-
<b>Tax Revenues Total</b>	<b>\$ 53,800,279</b>	<b>\$ 54,922,835</b>	<b>\$ 57,024,619</b>	<b>\$ 60,367,923</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Interest Income Total</b>	<b>586,274</b>	<b>561,251</b>	<b>375,000</b>	<b>200,000</b>	<b>-</b>	<b>-</b>
4500 - Contract Revenue	315,318	1,728,793	3,230,824	1,088,850	-	-
4510 - ASA Revenue	120,032	154,078	135,000	150,000	-	-
4512 - Medical Supply Reimb	90,706	96,690	90,000	98,000	-	-
4513 - Other Reimbursements	163,276	303,140	254,197	150,000	-	-
4538 - Service Cost Recovery	37,518	72,877	75,000	44,355	-	-
4539 - Conflagration Reimbursement	881,623	254,143	1,915,304	-	-	-
4541 - Sale of Inventory/Services/Equip	163,253	119,978	-	-	-	-
4545 - Other Post-Employ Bene Revenue	481,991	546,945	600,000	625,000	-	-
4560 - Grant Revenue	644,251	642,033	914,598	200,000	-	-
4569 - GEMT Revenue	-	1,711,411	382,532	500,000	-	-
4570 - Transportation Response Revenue	565,966	676,923	575,000	900,000	-	-
4571 - Other Revenues	261,640	732,867	501,210	460,000	-	-
<b>Other Revenues Total</b>	<b>\$ 3,725,574</b>	<b>\$ 7,039,879</b>	<b>\$ 8,673,665</b>	<b>\$ 4,216,205</b>	<b>\$ -</b>	<b>\$ -</b>
4610 - Transfers from other Funds	365,000	815,245	363,000	44,000	-	-
<b>Revenue Total</b>	<b>\$ 75,780,323</b>	<b>\$ 80,786,326</b>	<b>\$ 84,661,282</b>	<b>\$ 83,333,588</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expense</b>						
50 - Salaries	33,479,738	34,206,883	36,327,546	35,508,399	-	-
60 - Benefits	15,127,171	19,120,078	18,465,825	20,972,247	-	-
70 - Materials and Serv	6,546,206	7,115,260	7,768,868	7,028,088	-	-
80 - Capital Outlay	606,222	235,092	-	-	-	-
85 - Debt Service	1,797,518	1,884,014	1,979,806	2,075,504	-	-
90 - Transfers Out	-	-	59,104	628,104	-	-
99 - End Fund Balance	-	-	-	-	-	-
9910 - Contingency	-	-	1,539,572	1,587,718	-	-
9915 - Restricted Contingency	-	-	1,000,000	1,000,000	-	-
9999 - Unappropriated Ending Fund Bal	18,223,467	18,224,998	17,520,560	14,533,528	-	-
<b>Expense Total</b>	<b>\$ 75,780,323</b>	<b>\$ 80,786,326</b>	<b>\$ 84,661,281</b>	<b>\$ 83,333,588</b>	<b>\$ -</b>	<b>\$ -</b>

\* FY2020 Beginning Fund Balance restated after adjustments to FY2019

# General Fund Summary

Clackamas Fire District #1

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## Beginning Fund Balance

The Beginning Fund Balance for FY2021-22 reflects reserved funds carried forward from FY2020-21 per Board policy, as well as any unspent funds. Funds carried forward from FY2020-21 are projected to be approximately \$18,505,460.

## Revenues

Property Taxes - The primary source of revenues for the General Fund in FY2021-22 is property taxes, comprising approximately 93% of operating revenues. The FY2021-22 Budget is based on information provided by Clackamas County Assessor's Office, which anticipates growth in assessed value (AV) for Clackamas County of up to 4.0%. The collections rate used for FY2021-22 is 95.5%. 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 agencies through contracts for service, including fleet services and command/control services. For FY2021-22, all contract revenues are expected to result in \$1,088,850 in additional revenues for the Fire District's General Fund.

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 as part of the EMS system. For FY2021-22, the Fire District is budgeting \$900,000 in transport revenue. Revenue is also received through an agreement when our first-response Advanced Life Support units respond to incidents (ALS Consortium Agreement) and is budgeted at \$150,000 annually. Additionally, the Fire District is reimbursed for EMS consumable supplies at an estimate of \$98,000.

Retiree Health – The Retiree Health line item accounts for reimbursements received from retired employees for continued health benefits. These revenues are partially offset with costs paid by the Fire District for those benefits. Staff expects to receive reimbursement for approximately \$625,000 for continuing health benefits. These revenues and corresponding costs could fluctuate with unanticipated retirements.

Grant Revenue – Grant revenues of \$200,000 have been included in the FY2021-22 Budget for ongoing and potential new grants awards.

# General Fund Summary

Clackamas Fire District #1

## Expenditures

The Fire District is expecting to enter a period of several years in which expenditures are expected to outpace the growth of revenues. In anticipation, this budget focuses on reducing expenditures through efficiency gains, program evaluation and restricted spending. The total General Fund operating expenditures for FY2021-22 are \$63,508,734. This is a 1.5% increase over the prior fiscal year's revised budget .

Personnel Services – Totaling \$56,480,646, the Personnel Services budget accounts for 89.0% of the Fire District's operating budget for FY2021-22. Salaries and benefits show an increase of \$1,687,275 over the FY2020-21 Revised Budget, or 3.1%.

Object code totals may reflect changes over the years as the Chart of Accounts is modified to better account for operations. For example, object code 5564 – Other Leave Buyback was added due to bargaining agreement changes, and object code 6650 Transit Taxes added when a new payroll tax became effective. Object code 6700 Floater Allowance is now reflected in 5545 Premium Pay, and object code 6667 PERS Bond Payment is now reflected in Debt Service for the General Fund.

Please see the following table for budgets by object code:

## General Fund Summary

Clackamas Fire District #1

GENERAL FUND PERSONNEL SERVICES	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>50 - Salaries</b>						
5501 - Fire Chief	189,347	195,024	200,875	200,875	-	-
5503 - Deputy Chief	347,438	244,583	184,289	378,000	-	-
5504 - Division Chief	400,800	587,606	670,143	658,811	-	-
5505 - Battalion Chief	1,915,635	1,798,907	1,972,616	2,042,526	-	-
5506 - Exempt Staff Group	1,700,609	1,998,945	2,417,318	2,428,893	-	-
5507 - Fire Inspectors	439,852	483,197	549,160	542,718	-	-
5508 - Deputy Fire Marshal Captain	325,846	233,435	180,345	238,056	-	-
5509 - Deputy Fire Marshall Lieutenan	211,087	214,161	220,606	218,400	-	-
5510 - Captain	2,414,603	2,457,392	2,825,405	2,499,588	-	-
5512 - Lieutenant	3,745,432	3,955,868	4,258,107	4,477,200	-	-
5515 - Apparatus Operator	5,204,284	5,737,711	5,901,785	6,297,559	-	-
5520 - Fire Fighter	7,289,691	7,153,089	7,744,329	7,499,188	-	-
5525 - Paramedic	235,662	277,400	288,552	314,236	-	-
5530 - Non-exempt Staff Group	1,729,152	1,595,852	1,524,503	1,651,941	-	-
5535 - Other Employee	74,170	74,906	77,154	76,382	-	-
5540 - Temporary Labor	62,134	49,309	56,021	65,856	-	-
5545 - Premium Pay	427,688	441,435	387,107	436,714	-	-
5550 - Conflagration Labor	496,905	130,420	664,331	-	-	-
5555 - School Replacement	26,954	9,876	21,927	43,279	-	-
5560 - Operational Replacement	5,217,746	5,735,814	5,541,559	4,896,562	-	-
5562 - Vacation Buyback	69,359	66,406	40,000	-	-	-
5563 - Retirement/Separation Vacation	435,429	328,214	95,811	87,722	-	-
5564 - Other Leave Buyback	1,083	3,542	-	-	-	-
5600 - Overtime	518,831	433,792	505,603	453,893	-	-
<b>50 - Salaries Total</b>	<b>\$ 33,479,738</b>	<b>\$ 34,206,883</b>	<b>\$ 36,327,546</b>	<b>\$ 35,508,399</b>	<b>\$ -</b>	<b>\$ -</b>
<b>60 - Benefits</b>						
6620 - SS/Medicare	2,345,917	2,460,813	2,719,172	2,719,148	-	-
6640 - Tri-Met Taxes	198,740	210,630	213,263	278,565	-	-
6650 - Transit Tax	-	-	3,551	3,550	-	-
6656 - PERS Employer	6,194,140	7,735,444	8,268,101	8,558,510	-	-
6670 - Deferred Compensation	540,488	639,270	787,449	1,816,609	-	-
6675 - Unemployment	8,386	551	5,000	5,000	-	-
6680 - Life Insurance	38,062	38,549	45,094	45,000	-	-
6685 - Conflagration Benefits	191,395	51,588	270,719	-	-	-
6689 - Cafe Plan Claims Costs	-	-	3,176,449	4,710,268	-	-
6690 - Café Plan Benefits	3,711,813	5,509,438	960,001	894,822	-	-
6691 - PEHP	315,456	339,039	348,800	348,800	-	-
6692 - Other Post-Employ Benefits	552,787	787,921	630,565	630,565	-	-
6693 - Health Trust	241,280	390,725	309,246	295,245	-	-
6695 - Sick Leave Incentive	-	-	-	-	-	-
6700 - Floater Allowance	45	-	-	-	-	-
6701 - Vehicle Allowance	11,020	18,734	26,448	26,448	-	-
6702 - Tool Allowance	6,000	5,550	6,000	6,000	-	-
6703 - Cell/Tech Allowance	6,925	7,200	7,800	9,600	-	-
6705 - Workers Compensation	764,718	924,626	688,168	624,117	-	-
<b>60 - Benefits Total</b>	<b>\$ 15,127,172</b>	<b>\$ 19,120,078</b>	<b>\$ 18,465,825</b>	<b>\$ 20,972,247</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$48,606,910</b>	<b>\$53,326,962</b>	<b>\$54,793,371</b>	<b>\$56,480,646</b>	<b>\$0</b>	<b>\$0</b>

# General Fund Summary

Clackamas Fire District #1

Materials and Services – This category reflects a decrease of \$740,780, or approximately 9.5%. This reduction adjusts expenditures going forward based on the expiration of the Estacada Fire contract, and efforts to better align the pace of expenditure growth with anticipated revenues.

MATERIALS & SERVICES	LY2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>70 - Materials and Serv</b>						
7005 - Discounts Taken	-	78	-	-	-	-
7010 - Election Costs	31,438	1,378	50,000	-	-	-
7015 - Meeting Expense	23,082	18,154	28,180	26,930	-	-
7030 - Civil Service Exam Expense	10,802	5,535	3,500	3,500	-	-
7035 - Bank Charges	15,489	15,021	15,000	15,600	-	-
7040 - Dues & Publications	27,694	33,350	37,763	36,799	-	-
7045 - Awards & Recognitions	26,376	24,060	38,750	33,750	-	-
7050 - Program R & D	-	-	-	2,000	-	-
7055 - Operating Supply	210,153	516,000	(156,424)	221,030	-	-
7060 - Conflagration Supply	-	-	61,733	-	-	-
7065 - Fire Fighting Supply	77,277	86,147	106,105	114,748	-	-
7070 - Rescue Supply	33,064	7,258	13,233	4,880	-	-
7075 - EMS Supply	246,598	357,643	431,641	286,576	-	-
7078 - Department Consumables	21,577	19,437	19,000	21,900	-	-
7080 - Fuel	279,284	202,125	273,914	257,007	-	-
7085 - Uniform & Protective Eqpt	328,207	356,486	508,470	241,391	-	-
7090 - Office Supplies	17,348	14,415	28,951	23,320	-	-
7095 - Software & Supplies	384,081	425,862	617,559	598,543	-	-
7105 - Household Goods	71,330	60,225	69,636	44,826	-	-
7110 - Professional Services	501,970	944,281	721,609	791,461	-	-
7115 - Dispatch Services	1,518,738	1,610,774	1,851,223	1,637,205	-	-
7116 - Utilities - Natural Gas	82,034	70,437	63,149	67,889	-	-
7117 - Utilities - Electric	170,132	190,456	172,593	173,673	-	-
7118 - Utilities - Garbage	40,469	42,559	48,581	44,828	-	-
7119 - Utilities - Water	95,724	106,890	119,982	114,459	-	-
7120 - Utilities - Other	106,284	111,261	139,272	142,852	-	-
7122 - Utilities - Telephone	369,749	357,050	359,900	296,232	-	-
7130 - Insurance - Property/Casualty	240,645	148,135	317,500	321,500	-	-
7135 - Medical Exams	231,113	147,803	161,534	167,780	-	-
7140 - Schools/Conferences Registrati	71,262	33,440	72,379	35,144	-	-
7141 - Tuition Reimbursement	44,522	42,379	57,000	32,500	-	-
7142 - Travel Expense	40,184	19,513	31,590	29,465	-	-
7145 - Mileage Reimbursement	48,864	48,896	65,300	55,200	-	-
7150 - Volunteer Fire Fighter Exp	67,076	40,000	80,810	40,000	-	-
7155 - Vehicle Maintenance	373,961	394,914	435,896	417,527	-	-
7160 - Equipment Maintenance	100,886	103,520	148,976	151,303	-	-
7165 - Radio Maintenance	42,195	15,369	29,250	29,450	-	-
7170 - Facility Maintenance	257,081	204,372	341,974	213,795	-	-
7175 - Office Equipment Maintenance	40,339	47,629	93,190	63,190	-	-
7180 - Computer & AV Maintenance	18,358	101,031	90,791	56,550	-	-
7185 - SCBA Maintenance	6,178	105	-	-	-	-
7187 - Fire Extinguisher Expense	-	3,006	4,000	4,000	-	-
7190 - Training Expense	74,191	42,164	46,632	90,840	-	-
7195 - Public Education	55,058	47,990	59,000	46,500	-	-
7205 - Postage & Freight	33,056	20,681	28,500	30,000	-	-
7210 - Small Tool, Eqpts & Furnishing	75,166	40,402	48,741	41,296	-	-
7215 - Other Expense	33,203	37,031	32,485	650	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>\$ 6,542,238</b>	<b>\$ 7,115,260</b>	<b>\$ 7,768,868</b>	<b>\$7,028,088</b>	<b>\$ -</b>	<b>\$ -</b>

# General Fund Summary

Clackamas Fire District #1

Capital Outlay – A review of capital purchases during the FY2019-20 budget process indicated that the purchases/projects made by the Fire District were better suited to be budgeted in the Capital Projects, Capital Construction or Equipment Replacement Funds. The General Fund will have no budgeted Capital Outlay for FY2021-22.

CAPITAL OUTLAY	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>80 - Capital Outlay</b>						
8805 - Fire Apparatus	-	-	-	-	-	-
8825 - Fire Fighting Equipment	71,223	15,561	-	-	-	-
8835 - EMS & Rescue Equipment	120	135,987	-	-	-	-
8845 - Communications Equipment	39,150	6,800	-	-	-	-
8850 - Staff Vehicles	-	-	-	-	-	-
8860 - Facility Improvement	35,912	2,853	-	-	-	-
8870 - Furniture, Appliances & Tools	209,000	1,198	-	-	-	-
8885 - Office Equipment	1,671	-	-	-	-	-
8890 - Computer & AV Equipment	179,097	72,692	-	-	-	-
8895 - Signal Pre-empt Equipment	-	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 536,173</b>	<b>\$ 235,092</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Debt Service

The debt service for the 2015 PERS Pension Bond is budgeted as a General Fund expenditure to keep it separate from the property tax-funded bonds.

DEBT SERVICE	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
85 - Debt Service	1,797,518	1,884,014	1,979,806	2,075,504	-	-
<b>TOTAL DEBT SERVICE</b>	<b>\$ 1,797,518</b>	<b>\$ 1,884,014</b>	<b>\$ 1,979,806</b>	<b>\$2,075,504</b>	<b>\$ -</b>	<b>\$ -</b>

## Transfers to Other Funds

Transfers proposed in the FY2021-22 Budget fund debt service made from the Capital Projects Fund, including \$121,516 for the mortgage of the 130<sup>th</sup> Ave complex, and \$506,588 as the annual payment for the Series 2018a loan. Recognizing the importance of setting aside funds to replace equipment, the FY2021-22 Budget does not include a transfer for that purpose. Staff anticipates the need to spend down fund balance to present a balanced operating budget over the next few years, and therefore will not have the capacity to hold funds in reserve. This is, at best, a short-term solution since transfers to other funds replace aged and/or damaged equipment critical to the mission.

## Ending Fund Balance and Contingency

Contingency reserves were calculated consistent with prior years, set at \$2,587,718. This reserve amount is set using a combination of two separate calculations. The first calculation

# General Fund Summary

Clackamas Fire District #1

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 \$1,587,718, which is equivalent to 2.5% of the operating budget per Board policy.

The Ending Fund Balance for the FY2021-22 Budget is calculated using the following formula:

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

In the FY2021-22 Budget, the budgeted Ending Fund Balance (EFB) is \$14,533,528, a net change over the FY2020-21 Revised Budget EFB of \$2.9 million. Multiple factors contributed to this increase, including an audit restatement in FY2019-20 that reduced the fund balance by approximately \$1.2 million, and an unanticipated spike in health insurance claims costs that caused the Fire District to spend \$1.5 million more than budgeted. If Contingency reserves are unused during FY2021-22, 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 FY2021-22 Budget, the EFB should be \$22.2 million per Board policy, a difference of approximately \$5.1 million. Staff believes the budgeted reserves of \$17.1 million will not be sufficient to fund operations before tax receipts are realized on November 15, and therefore anticipates the need to use short-term tax anticipation notes to fund operations between July 1 and November 15, 2021.

# **SECTION EIGHT**

## FIRE CHIEF'S DIVISION

The Fire Chief's Division consists of four active departments: Fire Chief's Office, Public Affairs Office, Emergency Management and 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 9.0 FTE staff members and has a total FY2021-22 Budget of \$1,518,270.

Projection Description FullAccount Hierarchy Org-Obj-Project Hierarchy	FY2021-22 Budget Projection			FIRE CHIEF'S DIVISION		
	10 - General Fund (Multiple Items)	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 PROPOSED	FY 2022 APPROVED
<b>Expense</b>						
50 - Salaries						
5501 - Fire Chief	\$0.00	\$195,024.23	\$200,875.00	200,875.00	0.00	0.00
5505 - Battalion Chief	\$0.00	\$0.00	\$0.00	151,404.00	0.00	0.00
5506 - Exempt Staff Group	\$113,294.66	\$244,228.26	\$248,609.00	258,459.00	0.00	0.00
5508 - Deputy Fire Marshal Captain	\$0.00	\$0.00	\$0.00	119,028.00	0.00	0.00
5510 - Captain	\$115,066.39	\$116,717.45	\$180,345.00	0.00	0.00	0.00
5530 - Non-exempt Staff Group	\$52,415.07	\$70,378.53	\$28,276.00	110,888.00	0.00	0.00
5535 - Other Employee	\$0.00	\$0.00	\$38,191.00	76,382.00	0.00	0.00
5540 - Temporary Labor	\$5,726.51	\$4,516.20	\$4,656.00	6,656.00	0.00	0.00
5600 - Overtime	\$34,366.92	\$39,009.09	\$40,000.00	45,789.00	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$320,869.55</b>	<b>\$669,873.76</b>	<b>\$740,952.00</b>	<b>969,481.00</b>	<b>0.00</b>	<b>0.00</b>
60 - Benefits						
6620 - SS/Medicare	\$24,854.62	\$45,988.10	\$56,683.00	74,164.00	0.00	0.00
6640 - Tri-Met Taxes	\$1,232.31	\$5,164.84	\$4,447.00	7,598.00	0.00	0.00
6650 - Transit Tax	\$0.00	\$0.00	\$71.00	97.00	0.00	0.00
6656 - PERS Employer	\$63,101.03	\$166,612.71	\$185,859.00	217,822.00	0.00	0.00
6670 - Deferred Compensation	\$5,262.35	\$12,174.01	\$22,181.00	39,059.00	0.00	0.00
6690 - Café Plan Benefits	\$41,283.68	\$103,032.29	\$37,656.00	27,486.00	0.00	0.00
6691 - PEHP	\$3,600.00	\$6,650.00	\$7,800.00	10,800.00	0.00	0.00
6693 - Health Trust	\$2,263.00	\$6,263.45	\$7,263.00	9,171.00	0.00	0.00
6705 - Workers Compensation	\$0.00	\$0.00	\$0.00	412.00	0.00	0.00
<b>60 - Benefits Total</b>	<b>\$141,596.99</b>	<b>\$345,885.40</b>	<b>\$321,960.00</b>	<b>386,609.00</b>	<b>0.00</b>	<b>0.00</b>
70 - Materials and Servc						
7010 - Election Costs	\$0.00	\$1,378.00	\$50,000.00	0.00	0.00	0.00
7015 - Meeting Expense	\$14,025.03	\$15,399.93	\$23,050.00	22,450.00	0.00	0.00
7040 - Dues & Publications	\$548.00	\$14,408.96	\$20,675.00	20,175.00	0.00	0.00
7045 - Awards & Recognitions	\$304.00	\$23,010.87	\$35,250.00	33,750.00	0.00	0.00
7055 - Operating Supply	\$13,984.84	\$8,686.22	\$38,318.98	15,672.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$2,192.10	\$506.95	\$3,180.95	2,650.00	0.00	0.00
7090 - Office Supplies	\$21.99	\$39.44	\$700.00	950.00	0.00	0.00
7095 - Software & Supplies	\$1,278.87	\$1,710.07	\$500.00	500.00	0.00	0.00
7110 - Professional Services	\$49,054.31	\$98.50	\$9,842.00	9,533.00	0.00	0.00
7140 - Schools/Conferences Registrati	\$980.36	\$3,748.49	\$6,224.00	3,150.00	0.00	0.00
7142 - Travel Expense	\$2,274.33	\$6,745.39	\$8,222.00	4,650.00	0.00	0.00
7190 - Training Expense	\$0.00	\$0.00	\$1,500.00	0.00	0.00	0.00
7195 - Public Education	\$11,864.98	\$7,213.00	\$14,000.00	46,500.00	0.00	0.00
<b>70 - Materials and Servc Total</b>	<b>\$98,729.24</b>	<b>\$83,749.20</b>	<b>\$213,662.93</b>	<b>162,180.00</b>	<b>0.00</b>	<b>0.00</b>
80 - Capital Outlay						
8860 - Facility Improvement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>80 - Capital Outlay Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$561,195.78</b>	<b>\$1,099,508.36</b>	<b>\$1,276,574.93</b>	<b>1,518,270.00</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>50 - Salaries</b>						
5505 - Battalion Chief	\$0.00	\$0.00	\$0.00	151,404.00	0.00	0.00
5506 - Exempt Staff Group	\$0.00	\$17,591.43	\$64,211.00	69,278.00	0.00	0.00
5508 - Deputy Fire Marshal Captain	\$0.00	\$0.00	\$0.00	119,028.00	0.00	0.00
5510 - Captain	\$115,066.39	\$116,717.45	\$180,345.00	0.00	0.00	0.00
5530 - Non-exempt Staff Group	\$52,415.07	\$40,656.18	\$28,276.00	59,104.00	0.00	0.00
5535 - Other Employee	\$0.00	\$0.00	\$38,191.00	76,382.00	0.00	0.00
5540 - Temporary Labor	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5545 - Premium Pay	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5560 - Operational Replacement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5600 - Overtime	\$34,366.92	\$38,882.83	\$40,000.00	45,789.00	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$201,848.38</b>	<b>\$213,847.89</b>	<b>\$351,023.00</b>	<b>520,985.00</b>	<b>0.00</b>	<b>0.00</b>
<b>60 - Benefits</b>						
6620 - SS/Medicare	\$15,553.12	\$15,017.24	\$26,854.00	39,855.00	0.00	0.00
6640 - Tri-Met Taxes	\$782.14	\$1,649.20	\$2,107.00	4,083.00	0.00	0.00
6650 - Transit Tax	\$0.00	\$0.00	\$32.00	52.00	0.00	0.00
6656 - PERS Employer	\$33,740.21	\$42,355.37	\$74,612.00	110,220.00	0.00	0.00
6660 - PERS Employee 6%	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6670 - Deferred Compensation	\$4,287.80	\$3,481.20	\$9,555.00	26,433.00	0.00	0.00
6689 - Cafe Plan Claims Costs	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6690 - Café Plan Benefits	\$27,522.47	\$33,449.80	\$27,827.00	15,270.00	0.00	0.00
6691 - PEHP	\$2,400.00	\$2,400.00	\$4,200.00	6,000.00	0.00	0.00
6693 - Health Trust	\$1,341.00	\$1,749.61	\$3,110.00	4,752.00	0.00	0.00
6701 - Vehicle Allowance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6705 - Workers Compensation	\$0.00	\$0.00	\$0.00	229.00	0.00	0.00
<b>60 - Benefits Total</b>	<b>\$85,626.74</b>	<b>\$100,102.42</b>	<b>\$148,297.00</b>	<b>206,894.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servic</b>						
7015 - Meeting Expense	\$77.22	\$0.00	\$0.00	200.00	0.00	0.00
7040 - Dues & Publications	\$448.00	\$450.00	\$500.00	0.00	0.00	0.00
7045 - Awards & Recognitions	\$304.00	\$173.41	\$0.00	500.00	0.00	0.00
7050 - Program R & D	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7055 - Operating Supply	\$3,864.81	\$7,417.27	\$10,968.98	7,302.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$1,415.89	\$49.00	\$355.00	900.00	0.00	0.00
7090 - Office Supplies	\$0.00	\$0.00	\$0.00	750.00	0.00	0.00
7095 - Software & Supplies	\$1,278.87	\$1,710.07	\$0.00	0.00	0.00	0.00
7110 - Professional Services	\$4,454.31	\$98.50	\$4,842.00	9,533.00	0.00	0.00
7140 - Schools/Conferences Registrati	\$352.36	\$151.01	\$250.00	250.00	0.00	0.00
7141 - Tuition Reimbursement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7142 - Travel Expense	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7195 - Public Education	\$11,864.98	\$7,213.00	\$14,000.00	46,500.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$24,060.44</b>	<b>\$17,262.26</b>	<b>\$30,915.98</b>	<b>65,935.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$311,535.56</b>	<b>\$331,212.57</b>	<b>\$530,235.98</b>	<b>793,814.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$311,535.56</b>	<b>\$331,212.57</b>	<b>\$530,235.98</b>	<b>793,814.00</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>50 - Salaries</b>						
5501 - Fire Chief	\$0.00	\$195,024.23	\$200,875.00	200,875.00	0.00	0.00
5505 - Battalion Chief	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5506 - Exempt Staff Group	\$0.00	\$109,950.94	\$64,211.00	68,994.00	0.00	0.00
5530 - Non-exempt Staff Group	\$0.00	\$29,722.35	\$0.00	51,784.00	0.00	0.00
5540 - Temporary Labor	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$0.00</b>	<b>\$334,697.52</b>	<b>\$265,086.00</b>	<b>321,653.00</b>	<b>0.00</b>	<b>0.00</b>
<b>60 - Benefits</b>						
6620 - SS/Medicare	\$0.00	\$21,663.72	\$20,279.00	24,606.00	0.00	0.00
6640 - Tri-Met Taxes	\$0.00	\$2,580.30	\$1,591.00	2,521.00	0.00	0.00
6650 - Transit Tax	\$0.00	\$0.00	\$27.00	32.00	0.00	0.00
6656 - PERS Employer	\$0.00	\$90,820.76	\$75,629.00	84,085.00	0.00	0.00
6670 - Deferred Compensation	\$0.00	\$8,342.81	\$9,326.00	9,326.00	0.00	0.00
6690 - Caf� Plan Benefits	\$0.00	\$52,857.60	\$6,553.00	9,162.00	0.00	0.00
6691 - PEHP	\$0.00	\$3,100.00	\$2,400.00	3,600.00	0.00	0.00
6693 - Health Trust	\$0.00	\$3,346.96	\$2,951.00	3,217.00	0.00	0.00
6705 - Workers Compensation	\$0.00	\$0.00	\$0.00	137.00	0.00	0.00
<b>60 - Benefits Total</b>	<b>\$0.00</b>	<b>\$182,712.15</b>	<b>\$118,756.00</b>	<b>136,686.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servic</b>						
7010 - Election Costs	\$0.00	\$1,378.00	\$50,000.00	0.00	0.00	0.00
7015 - Meeting Expense	\$70.00	\$4,436.29	\$7,000.00	6,300.00	0.00	0.00
7040 - Dues & Publications	\$0.00	\$13,643.96	\$20,000.00	20,000.00	0.00	0.00
7045 - Awards & Recognitions	\$0.00	\$22,837.46	\$35,000.00	33,000.00	0.00	0.00
7055 - Operating Supply	\$0.00	\$224.99	\$0.00	0.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$0.00	\$0.00	\$900.00	450.00	0.00	0.00
7090 - Office Supplies	\$0.00	\$23.45	\$200.00	200.00	0.00	0.00
7110 - Professional Services	\$0.00	\$0.00	\$5,000.00	0.00	0.00	0.00
7130 - Insurance - Property/Casualty	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7140 - Schools/Conferences Registrati	\$0.00	\$666.95	\$2,350.00	1,500.00	0.00	0.00
7142 - Travel Expense	\$0.00	\$3,189.45	\$1,700.00	1,400.00	0.00	0.00
7145 - Mileage Reimbursement	\$0.00	\$0.00	\$200.00	200.00	0.00	0.00
7175 - Office Equipment Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$70.00</b>	<b>\$46,400.55</b>	<b>\$122,350.00</b>	<b>63,050.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$70.00</b>	<b>\$563,810.22</b>	<b>\$506,192.00</b>	<b>521,389.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$70.00</b>	<b>\$563,810.22</b>	<b>\$506,192.00</b>	<b>521,389.00</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>60 - Benefits</b>						
6640 - Tri-Met Taxes	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6650 - Transit Tax	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>60 - Benefits Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servic</b>						
7015 - Meeting Expense	\$13,524.16	\$10,838.31	\$15,350.00	15,350.00	0.00	0.00
7055 - Operating Supply	\$873.05	\$79.95	\$2,000.00	2,000.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$512.00	\$304.00	\$1,000.00	1,000.00	0.00	0.00
7140 - Schools/Conferences Registrati	\$628.00	\$2,307.91	\$3,000.00	1,000.00	0.00	0.00
7141 - Tuition Reimbursement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7142 - Travel Expense	\$1,949.54	\$3,555.94	\$4,100.00	1,950.00	0.00	0.00
7145 - Mileage Reimbursement	\$2,200.43	\$803.38	\$2,000.00	2,000.00	0.00	0.00
7190 - Training Expense	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$19,687.18</b>	<b>\$17,889.49</b>	<b>\$27,450.00</b>	<b>23,300.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$19,687.18</b>	<b>\$17,889.49</b>	<b>\$27,450.00</b>	<b>23,300.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$19,687.18</b>	<b>\$17,889.49</b>	<b>\$27,450.00</b>	<b>23,300.00</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>50 - Salaries</b>						
5506 - Exempt Staff Group	\$113,294.66	\$116,685.89	\$120,187.00	120,187.00	0.00	0.00
5540 - Temporary Labor	\$5,726.51	\$4,516.20	\$4,656.00	6,656.00	0.00	0.00
5562 - Vacation Buyback	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5600 - Overtime	\$0.00	\$126.26	\$0.00	0.00	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$119,021.17</b>	<b>\$121,328.35</b>	<b>\$124,843.00</b>	<b>126,843.00</b>	<b>0.00</b>	<b>0.00</b>
<b>60 - Benefits</b>						
6620 - SS/Medicare	\$9,301.50	\$9,307.14	\$9,550.00	9,703.00	0.00	0.00
6640 - Tri-Met Taxes	\$450.17	\$935.34	\$749.00	994.00	0.00	0.00
6650 - Transit Tax	\$0.00	\$0.00	\$12.00	13.00	0.00	0.00
6656 - PERS Employer	\$29,360.82	\$33,436.58	\$35,618.00	23,517.00	0.00	0.00
6670 - Deferred Compensation	\$974.55	\$350.00	\$3,300.00	3,300.00	0.00	0.00
6690 - Café Plan Benefits	\$13,761.21	\$16,724.89	\$3,276.00	3,054.00	0.00	0.00
6691 - PEHP	\$1,200.00	\$1,150.00	\$1,200.00	1,200.00	0.00	0.00
6693 - Health Trust	\$922.00	\$1,166.88	\$1,202.00	1,202.00	0.00	0.00
6700 - Floater Allowance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6701 - Vehicle Allowance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6703 - Cell/Tech Allowance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6705 - Workers Compensation	\$0.00	\$0.00	\$0.00	46.00	0.00	0.00
<b>60 - Benefits Total</b>	<b>\$55,970.25</b>	<b>\$63,070.83</b>	<b>\$54,907.00</b>	<b>43,029.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servic</b>						
7015 - Meeting Expense	\$353.65	\$125.33	\$700.00	600.00	0.00	0.00
7040 - Dues & Publications	\$100.00	\$315.00	\$175.00	175.00	0.00	0.00
7045 - Awards & Recognitions	\$0.00	\$0.00	\$250.00	250.00	0.00	0.00
7055 - Operating Supply	\$9,246.98	\$964.01	\$25,350.00	6,370.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$264.21	\$153.95	\$925.95	300.00	0.00	0.00
7090 - Office Supplies	\$21.99	\$15.99	\$500.00	0.00	0.00	0.00
7095 - Software & Supplies	\$0.00	\$0.00	\$500.00	500.00	0.00	0.00
7110 - Professional Services	\$44,600.00	\$0.00	\$0.00	0.00	0.00	0.00
7116 - Utilities - Natural Gas	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7117 - Utilities - Electric	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7118 - Utilities - Garbage	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7119 - Utilities - Water	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7120 - Utilities - Other	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7122 - Utilities - Telephone	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7140 - Schools/Conferences Registrati	\$0.00	\$622.62	\$624.00	400.00	0.00	0.00
7141 - Tuition Reimbursement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7142 - Travel Expense	\$324.79	\$0.00	\$2,422.00	1,300.00	0.00	0.00
7165 - Radio Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7190 - Training Expense	\$0.00	\$0.00	\$1,500.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$54,911.62</b>	<b>\$2,196.90</b>	<b>\$32,946.95</b>	<b>9,895.00</b>	<b>0.00</b>	<b>0.00</b>
<b>80 - Capital Outlay</b>						
8860 - Facility Improvement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>80 - Capital Outlay Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$229,903.04</b>	<b>\$186,596.08</b>	<b>\$212,696.95</b>	<b>179,767.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$229,903.04</b>	<b>\$186,596.08</b>	<b>\$212,696.95</b>	<b>179,767.00</b>	<b>0.00</b>	<b>0.00</b>

## 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, Volunteers, and Emergency Medical Services, along with others. The budget for this Division is comprised of 236 FTE staff members and has a total FY2021-22 budget of \$45,895,569.

Projection Description	FY2021-22 Budget Projection			EMERGENCY SERVICES DIVISION		
FullAccount Hierarchy	10 - General Fund					
Org-Obj-Project Hierarchy	(Multiple Items)					
	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY 2022 PROPOSED	FY 2022 APPROVED	FY 2022 ADOPTED
<b>Expense</b>						
50 - Salaries						
5503 - Deputy Chief	\$173,719.12	\$65,661.62	\$0.00	0.00	0.00	0.00
5504 - Division Chief	\$309,915.95	\$325,584.06	\$335,072.00	329,406.00	0.00	0.00
5505 - Battalion Chief	\$1,781,049.48	\$1,654,871.04	\$1,819,697.00	1,739,718.00	0.00	0.00
5506 - Exempt Staff Group	\$190,355.58	\$225,485.79	\$295,801.00	304,846.00	0.00	0.00
5510 - Captain	\$2,299,536.29	\$2,340,674.36	\$2,645,060.00	2,499,588.00	0.00	0.00
5512 - Lieutenant	\$3,745,431.76	\$3,955,868.30	\$4,258,107.00	4,477,200.00	0.00	0.00
5515 - Apparatus Operator	\$5,204,284.28	\$5,737,711.46	\$5,901,785.00	6,297,559.00	0.00	0.00
5520 - Fire Fighter	\$7,289,691.12	\$7,153,089.37	\$7,744,329.00	7,499,188.26	0.00	0.00
5525 - Paramedic	\$235,662.22	\$277,399.70	\$288,552.00	314,236.00	0.00	0.00
5530 - Non-exempt Staff Group	\$359,979.24	\$353,633.47	\$383,267.00	409,167.00	0.00	0.00
5540 - Temporary Labor	\$41,942.24	\$30,149.43	\$23,000.00	26,000.00	0.00	0.00
5545 - Premium Pay	\$427,687.54	\$441,434.92	\$387,107.00	436,714.00	0.00	0.00
5550 - Conflagration Labor	\$496,905.00	\$130,420.29	\$664,331.00	0.00	0.00	0.00
5555 - School Replacement	\$26,954.37	\$9,876.01	\$21,927.04	43,278.80	0.00	0.00
5560 - Operational Replacement	\$5,217,746.35	\$5,658,560.15	\$5,475,919.00	4,896,562.00	0.00	0.00
5563 - Retirement/Separation Vacation	\$432,455.73	\$272,807.26	\$95,811.00	87,722.00	0.00	0.00
5564 - Other Leave Buyback	\$1,083.10	\$3,541.82	\$0.00	0.00	0.00	0.00
5600 - Overtime	\$384,823.67	\$266,685.57	\$392,868.02	337,505.96	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$28,619,223.04</b>	<b>\$28,903,454.62</b>	<b>\$30,732,633.06</b>	<b>29,698,691.02</b>	<b>0.00</b>	<b>0.00</b>
60 - Benefits						
6620 - SS/Medicare	\$1,981,768.90	\$2,072,337.24	\$2,294,267.08	2,272,791.00	0.00	0.00
6640 - Tri-Met Taxes	\$79,628.62	\$169,593.56	\$179,937.30	232,837.00	0.00	0.00
6650 - Transit Tax	\$0.00	\$0.00	\$2,997.26	2,965.00	0.00	0.00
6656 - PERS Employer	\$5,277,914.72	\$6,588,577.49	\$7,067,293.52	7,156,819.00	0.00	0.00
6670 - Deferred Compensation	\$428,535.48	\$503,760.64	\$615,498.50	1,589,926.00	0.00	0.00
6685 - Conflagration Benefits	\$191,395.00	\$51,588.06	\$257,747.00	0.00	0.00	0.00
6690 - Caf� Plan Benefits	\$2,956,573.99	\$3,921,419.83	\$776,519.00	720,744.00	0.00	0.00
6691 - PEHP	\$251,356.00	\$275,739.31	\$284,400.00	283,200.00	0.00	0.00
6693 - Health Trust	\$203,908.00	\$221,556.79	\$252,310.50	238,710.00	0.00	0.00
6700 - Floater Allowance	\$45.00	\$0.00	\$0.00	0.00	0.00	0.00
6701 - Vehicle Allowance	\$4,408.08	\$4,408.08	\$4,408.00	4,408.00	0.00	0.00
6703 - Cell/Tech Allowance	\$4,375.00	\$3,600.00	\$4,800.00	6,600.00	0.00	0.00
6705 - Workers Compensation	-\$1,260.00	\$0.00	\$0.00	16,509.00	0.00	0.00
<b>60 - Benefits Total</b>	<b>\$11,378,648.79</b>	<b>\$13,812,581.00</b>	<b>\$11,740,178.16</b>	<b>12,525,509.00</b>	<b>0.00</b>	<b>0.00</b>

	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY 2022 PROPOSED	FY 2022 APPROVED	FY 2022 ADOPTED
<b>Expense</b>						
70 - Materials and Servic						
7005 - Discounts Taken	\$0.00	\$77.78	\$0.00	0.00	0.00	0.00
7015 - Meeting Expense	\$1,458.45	\$695.46	\$2,880.00	2,830.00	0.00	0.00
7040 - Dues & Publications	\$6,158.91	\$6,047.64	\$6,906.00	9,214.00	0.00	0.00
7045 - Awards & Recognitions	\$1,288.11	\$409.09	\$3,500.00	0.00	0.00	0.00
7050 - Program R & D	\$0.00	\$0.00	\$0.00	2,000.00	0.00	0.00
7055 - Operating Supply	\$75,176.90	\$396,821.70	\$95,723.79	44,949.00	0.00	0.00
7065 - Fire Fighting Supply	\$75,420.14	\$85,442.72	\$120,877.66	114,747.99	0.00	0.00
7070 - Rescue Supply	\$33,063.74	\$7,258.31	\$13,233.00	4,880.00	0.00	0.00
7075 - EMS Supply	\$246,546.52	\$357,643.15	\$439,495.60	286,575.92	0.00	0.00
7078 - Department Consumables	\$0.00	\$0.00	\$0.00	400.00	0.00	0.00
7080 - Fuel	\$1,299.85	\$48.59	\$0.00	0.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$124,972.81	\$178,007.97	\$141,781.38	120,015.00	0.00	0.00
7090 - Office Supplies	\$7,535.21	\$7,586.10	\$16,723.00	12,370.00	0.00	0.00
7095 - Software & Supplies	\$49,628.27	\$49,226.53	\$13,311.00	8,275.00	0.00	0.00
7105 - Household Goods	\$64,551.29	\$54,044.28	\$64,635.87	40,076.00	0.00	0.00
7110 - Professional Services	\$108,311.03	\$629,596.53	\$332,882.00	418,103.00	0.00	0.00
7115 - Dispatch Services	\$1,518,737.50	\$1,610,773.56	\$1,851,223.00	1,637,205.00	0.00	0.00
7116 - Utilities - Natural Gas	\$68,633.69	\$58,788.80	\$55,810.00	55,810.00	0.00	0.00
7117 - Utilities - Electric	\$135,990.53	\$155,064.03	\$136,992.00	136,992.00	0.00	0.00
7118 - Utilities - Garbage	\$35,633.77	\$37,476.06	\$37,059.00	39,559.00	0.00	0.00
7119 - Utilities - Water	\$79,264.56	\$87,760.92	\$92,429.00	92,429.00	0.00	0.00
7120 - Utilities - Other	\$31,080.13	\$27,557.54	\$36,825.04	32,592.00	0.00	0.00
7122 - Utilities - Telephone	\$8,275.12	\$9,306.34	\$9,900.00	11,725.64	0.00	0.00
7130 - Insurance - Property/Casualty	\$6,765.97	\$26,905.84	\$24,500.00	24,500.00	0.00	0.00
7135 - Medical Exams	\$231,113.32	\$147,802.89	\$161,884.00	167,780.00	0.00	0.00
7140 - Schools/Conferences Registrati	\$45,524.83	\$22,628.21	\$34,850.00	13,395.00	0.00	0.00
7141 - Tuition Reimbursement	\$16,527.69	\$20,533.16	\$27,000.00	20,500.00	0.00	0.00
7142 - Travel Expense	\$21,381.82	\$3,863.26	\$12,368.00	17,432.00	0.00	0.00
7145 - Mileage Reimbursement	\$44,384.34	\$46,705.92	\$61,050.00	50,650.00	0.00	0.00
7150 - Volunteer Fire Fighter Exp	\$67,075.68	\$40,000.00	\$80,810.00	40,000.00	0.00	0.00
7155 - Vehicle Maintenance	\$0.00	\$22,864.55	\$0.00	0.00	0.00	0.00
7160 - Equipment Maintenance	\$100,886.09	\$89,140.13	\$123,989.36	95,303.00	0.00	0.00
7165 - Radio Maintenance	\$32,057.75	\$11,834.14	\$29,250.00	29,450.00	0.00	0.00
7170 - Facility Maintenance	\$122,216.35	\$47,959.09	\$82,221.89	34,550.00	0.00	0.00
7180 - Computer & AV Maintenance	\$1,179.41	\$28,332.40	\$6,710.00	1,550.00	0.00	0.00
7185 - SCBA Maintenance	\$6,178.00	\$104.72	\$0.00	0.00	0.00	0.00
7190 - Training Expense	\$72,718.34	\$40,455.94	\$46,200.75	90,840.00	0.00	0.00
7205 - Postage & Freight	\$0.00	\$1,454.75	\$0.00	0.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$28,401.01	\$23,800.33	\$26,141.00	14,020.00	0.00	0.00
7215 - Other Expense	\$30,225.28	\$180.00	\$32,485.00	650.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$3,499,662.41</b>	<b>\$4,334,198.43</b>	<b>\$4,221,647.34</b>	<b>3,671,368.55</b>	<b>0.00</b>	<b>0.00</b>
80 - Capital Outlay						
8825 - Fire Fighting Equipment	\$71,223.31	\$15,561.00	\$0.00	0.00	0.00	0.00
8835 - EMS & Rescue Equipment	\$120.00	\$135,987.35	\$0.00	0.00	0.00	0.00
8845 - Communications Equipment	\$39,150.00	\$6,799.95	\$0.00	0.00	0.00	0.00
8860 - Facility Improvement	\$1,014.26	\$0.00	\$0.00	0.00	0.00	0.00
8870 - Furniture, Appliances & Tools	\$42,480.97	\$0.00	\$0.00	0.00	0.00	0.00
8885 - Office Equipment	\$1,643.64	\$0.00	\$0.00	0.00	0.00	0.00
8890 - Computer & AV Equipment	\$98,660.43	\$25,121.53	\$0.00	0.00	0.00	0.00
<b>80 - Capital Outlay Total</b>	<b>\$254,292.61</b>	<b>\$183,469.83</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$43,751,826.85</b>	<b>\$47,233,703.88</b>	<b>\$46,694,458.56</b>	<b>45,895,568.57</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>50 - Salaries</b>						
5504 - Division Chief	\$59,219.39	\$0.00	\$0.00	0.00	0.00	0.00
5505 - Battalion Chief	\$195,846.24	\$157,880.85	\$152,919.00	151,404.00	0.00	0.00
5506 - Exempt Staff Group	\$0.00	\$18,309.58	\$78,049.00	81,182.00	0.00	0.00
5510 - Captain	\$416,470.67	\$329,591.36	\$360,690.00	238,056.00	0.00	0.00
5512 - Lieutenant	\$0.00	\$0.00	\$66,593.00	218,400.00	0.00	0.00
5520 - Fire Fighter	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5530 - Non-exempt Staff Group	\$152,137.58	\$146,139.21	\$110,189.00	115,847.00	0.00	0.00
5540 - Temporary Labor	\$11,776.21	\$7,443.80	\$10,000.00	15,000.00	0.00	0.00
5545 - Premium Pay	\$172.20	\$0.00	\$0.00	0.00	0.00	0.00
5555 - School Replacement	\$26,954.37	\$7,787.03	\$9,668.00	30,000.00	0.00	0.00
5560 - Operational Replacement	\$651.90	\$0.00	\$0.00	0.00	0.00	0.00
5562 - Vacation Buyback	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5563 - Retirement/Separation Vacation	\$68,876.95	\$23,342.59	\$0.00	0.00	0.00	0.00
5565 - Sick Leave	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5600 - Overtime	\$105,815.74	\$54,597.38	\$64,429.10	46,000.00	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$1,037,921.25</b>	<b>\$745,091.80</b>	<b>\$852,537.10</b>	<b>895,889.00</b>	<b>0.00</b>	<b>0.00</b>
<b>60 - Benefits</b>						
6620 - SS/Medicare	\$70,684.50	\$47,524.54	\$63,737.00	68,581.00	0.00	0.00
6640 - Tri-Met Taxes	\$4,045.35	\$5,701.23	\$4,994.00	7,026.00	0.00	0.00
6650 - Transit Tax	\$0.00	\$0.00	\$86.00	90.00	0.00	0.00
6656 - PERS Employer	\$237,099.45	\$172,046.85	\$183,230.00	219,201.00	0.00	0.00
6660 - PERS Employee 6%	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6670 - Deferred Compensation	\$18,184.81	\$14,370.94	\$17,842.00	45,970.00	0.00	0.00
6690 - Caf� Plan Benefits	\$126,908.00	\$124,772.85	\$22,935.00	24,432.00	0.00	0.00
6691 - PEHP	\$9,000.00	\$8,100.00	\$8,400.00	9,600.00	0.00	0.00
6693 - Health Trust	\$7,152.00	\$6,719.62	\$7,018.00	8,049.00	0.00	0.00
6701 - Vehicle Allowance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6703 - Cell/Tech Allowance	\$250.00	\$575.00	\$600.00	600.00	0.00	0.00
6705 - Workers Compensation	\$0.00	\$0.00	\$0.00	391.00	0.00	0.00
<b>60 - Benefits Total</b>	<b>\$473,324.11</b>	<b>\$379,811.03</b>	<b>\$308,842.00</b>	<b>383,940.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servic</b>						
7015 - Meeting Expense	\$81.45	\$80.36	\$1,000.00	800.00	0.00	0.00
7030 - Civil Service Exam Expense	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7040 - Dues & Publications	\$357.32	\$1,000.00	\$1,000.00	3,330.00	0.00	0.00
7045 - Awards & Recognitions	\$26.85	\$0.00	\$0.00	0.00	0.00	0.00
7055 - Operating Supply	\$7,639.53	\$2,054.77	\$130.00	10,000.00	0.00	0.00
7065 - Fire Fighting Supply	\$315.51	\$3,176.36	\$4,500.00	2,500.00	0.00	0.00
7070 - Rescue Supply	\$101.06	\$0.00	\$0.00	0.00	0.00	0.00
7080 - Fuel	\$145.22	\$0.00	\$0.00	0.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$3,558.90	\$1,578.03	\$2,500.00	1,500.00	0.00	0.00
7090 - Office Supplies	\$1,924.70	\$1,007.11	\$1,500.00	1,700.00	0.00	0.00
7095 - Software & Supplies	\$34,319.02	\$34,251.53	\$0.00	1,500.00	0.00	0.00
7105 - Household Goods	\$3,260.82	\$2,659.53	\$1,741.00	2,741.00	0.00	0.00
7110 - Professional Services	\$4,100.00	\$600.00	\$11,000.00	24,000.00	0.00	0.00
7115 - Dispatch Services	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7116 - Utilities - Natural Gas	\$4,185.88	\$5,224.44	\$3,542.00	3,542.00	0.00	0.00
7117 - Utilities - Electric	\$14,157.57	\$13,513.05	\$14,229.00	14,229.00	0.00	0.00
7118 - Utilities - Garbage	\$7,915.52	\$7,788.33	\$8,320.00	10,820.00	0.00	0.00
7119 - Utilities - Water	\$8,833.65	\$11,728.34	\$9,468.00	9,468.00	0.00	0.00
7120 - Utilities - Other	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7122 - Utilities - Telephone	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7135 - Medical Exams	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7140 - Schools/Conferences Registrati	\$34,847.96	\$6,747.64	\$18,800.00	4,400.00	0.00	0.00
7141 - Tuition Reimbursement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7142 - Travel Expense	\$10,878.00	\$654.00	\$1,836.00	5,500.00	0.00	0.00
7145 - Mileage Reimbursement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7155 - Vehicle Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7160 - Equipment Maintenance	\$71.30	\$980.23	\$1,069.00	1,069.00	0.00	0.00
7165 - Radio Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7170 - Facility Maintenance	\$648.06	\$432.20	\$2,000.00	0.00	0.00	0.00
7180 - Computer & AV Maintenance	\$548.79	\$40.00	\$4,000.00	0.00	0.00	0.00
7190 - Training Expense	\$70,190.49	\$36,392.68	\$42,200.75	70,000.00	0.00	0.00
7205 - Postage & Freight	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$911.97	\$7.97	\$2,000.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$209,019.57</b>	<b>\$129,916.57</b>	<b>\$130,835.75</b>	<b>167,099.00</b>	<b>0.00</b>	<b>0.00</b>
<b>80 - Capital Outlay</b>						
8825 - Fire Fighting Equipment	\$2,969.71	\$0.00	\$0.00	0.00	0.00	0.00
8835 - EMS & Rescue Equipment	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
8845 - Communications Equipment	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00

8860 - Facility Improvement	\$489.31	\$0.00	\$0.00	0.00	0.00	0.00
8870 - Furniture, Appliances & Tools	\$16,924.00	\$0.00	\$0.00	0.00	0.00	0.00
8885 - Office Equipment	\$1,643.64	\$0.00	\$0.00	0.00	0.00	0.00
8890 - Computer & AV Equipment	\$5,785.48	\$0.00	\$0.00	0.00	0.00	0.00
<b>80 - Capital Outlay Total</b>	<b>\$27,812.14</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$1,748,077.07</b>	<b>\$1,254,819.40</b>	<b>\$1,292,214.85</b>	<b>1,446,928.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$1,748,077.07</b>	<b>\$1,254,819.40</b>	<b>\$1,292,214.85</b>	<b>1,446,928.00</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>50 - Salaries</b>						
5506 - Exempt Staff Group	\$190,355.58	\$207,176.21	\$217,752.00	223,664.00	0.00	0.00
5530 - Non-exempt Staff Group	\$52,415.04	\$55,649.53	\$103,141.00	169,652.00	0.00	0.00
5540 - Temporary Labor	\$21,522.50	\$17,340.00	\$4,000.00	0.00	0.00	0.00
5555 - School Replacement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5560 - Operational Replacement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5562 - Vacation Buyback	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5600 - Overtime	\$18,001.05	\$17,501.62	\$24,000.00	29,300.00	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$282,294.17</b>	<b>\$297,667.36</b>	<b>\$348,893.00</b>	<b>422,616.00</b>	<b>0.00</b>	<b>0.00</b>
<b>60 - Benefits</b>						
6620 - SS/Medicare	\$22,655.93	\$22,926.36	\$27,028.00	32,667.00	0.00	0.00
6640 - Tri-Met Taxes	\$1,154.42	\$2,330.33	\$2,120.00	3,347.00	0.00	0.00
6650 - Transit Tax	\$0.00	\$0.00	\$38.00	43.00	0.00	0.00
6656 - PERS Employer	\$62,393.45	\$77,894.50	\$88,054.00	88,843.00	0.00	0.00
6670 - Deferred Compensation	\$6,973.66	\$9,000.00	\$11,400.00	13,800.00	0.00	0.00
6690 - Caf� Plan Benefits	\$46,683.68	\$55,574.70	\$13,106.00	15,270.00	0.00	0.00
6691 - PEHP	\$3,600.00	\$3,600.00	\$4,800.00	6,000.00	0.00	0.00
6693 - Health Trust	\$1,977.00	\$2,628.19	\$2,969.00	3,933.00	0.00	0.00
6700 - Floater Allowance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6701 - Vehicle Allowance	\$4,408.08	\$4,408.08	\$4,408.00	4,408.00	0.00	0.00
6705 - Workers Compensation	\$0.00	\$0.00	\$0.00	229.00	0.00	0.00
<b>60 - Benefits Total</b>	<b>\$149,846.22</b>	<b>\$178,362.16</b>	<b>\$153,923.00</b>	<b>168,540.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servc</b>						
7015 - Meeting Expense	\$149.92	\$64.04	\$0.00	200.00	0.00	0.00
7040 - Dues & Publications	\$630.00	\$811.00	\$1,046.00	1,064.00	0.00	0.00
7045 - Awards & Recognitions	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7055 - Operating Supply	\$1,174.88	\$1,388.16	\$2,200.00	2,757.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$364.47	\$357.90	\$450.00	625.00	0.00	0.00
7090 - Office Supplies	\$566.17	\$595.26	\$1,596.00	1,250.00	0.00	0.00
7095 - Software & Supplies	\$1,438.00	\$14,975.00	\$5,311.00	6,775.00	0.00	0.00
7105 - Household Goods	\$0.00	\$387.59	\$2,000.00	1,835.00	0.00	0.00
7110 - Professional Services	\$19,400.00	\$20,525.00	\$62,905.00	64,905.00	0.00	0.00
7135 - Medical Exams	\$152,270.15	\$91,745.22	\$154,534.00	167,780.00	0.00	0.00
7141 - Tuition Reimbursement	\$0.00	\$0.00	\$0.00	500.00	0.00	0.00
7142 - Travel Expense	\$1,058.16	\$2,893.36	\$0.00	0.00	0.00	0.00
7145 - Mileage Reimbursement	\$1,381.71	\$346.16	\$500.00	500.00	0.00	0.00
7170 - Facility Maintenance	\$3,376.00	\$3,241.20	\$6,100.00	4,550.00	0.00	0.00
7180 - Computer & AV Maintenance	\$0.00	\$0.00	\$1,960.00	1,550.00	0.00	0.00
7190 - Training Expense	\$0.00	\$0.00	\$0.00	2,140.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$2,183.27	\$4,349.51	\$17,362.00	10,620.00	0.00	0.00
<b>70 - Materials and Servc Total</b>	<b>\$183,992.73</b>	<b>\$141,679.40</b>	<b>\$255,964.00</b>	<b>267,051.00</b>	<b>0.00</b>	<b>0.00</b>
<b>80 - Capital Outlay</b>						
8870 - Furniture, Appliances & Tools	\$25,556.97	\$0.00	\$0.00	0.00	0.00	0.00
8890 - Computer & AV Equipment	\$1,500.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>80 - Capital Outlay Total</b>	<b>\$27,056.97</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$643,190.09</b>	<b>\$617,708.92</b>	<b>\$758,780.00</b>	<b>858,207.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$643,190.09</b>	<b>\$617,708.92</b>	<b>\$758,780.00</b>	<b>858,207.00</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>50 - Salaries</b>						
5555 - School Replacement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5600 - Overtime	\$1,809.98	\$2,739.85	\$3,000.00	3,000.00	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$1,809.98</b>	<b>\$2,739.85</b>	<b>\$3,000.00</b>	<b>3,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>60 - Benefits</b>						
6620 - SS/Medicare	\$122.55	\$183.23	\$230.00	230.00	0.00	0.00
6640 - Tri-Met Taxes	\$6.35	\$18.27	\$18.00	24.00	0.00	0.00
6650 - Transit Tax	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6656 - PERS Employer	\$244.01	\$662.22	\$856.00	687.00	0.00	0.00
6670 - Deferred Compensation	\$0.00	\$0.00	\$0.00	134.00	0.00	0.00
6690 - Café Plan Benefits	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>60 - Benefits Total</b>	<b>\$372.91</b>	<b>\$863.72</b>	<b>\$1,104.00</b>	<b>1,075.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servic</b>						
7015 - Meeting Expense	\$24.90	\$0.00	\$100.00	100.00	0.00	0.00
7040 - Dues & Publications	\$385.00	\$0.00	\$170.00	170.00	0.00	0.00
7045 - Awards & Recognitions	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7050 - Program R & D	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7055 - Operating Supply	\$9.96	\$3,106.75	\$500.00	500.00	0.00	0.00
7065 - Fire Fighting Supply	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7090 - Office Supplies	\$40.57	\$0.00	\$0.00	0.00	0.00	0.00
7095 - Software & Supplies	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7110 - Professional Services	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7140 - Schools/Conferences Registrati	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7141 - Tuition Reimbursement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7142 - Travel Expense	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7170 - Facility Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$460.43</b>	<b>\$3,106.75</b>	<b>\$770.00</b>	<b>770.00</b>	<b>0.00</b>	<b>0.00</b>
<b>80 - Capital Outlay</b>						
8870 - Furniture, Appliances & Tools	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>80 - Capital Outlay Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$2,643.32</b>	<b>\$6,710.32</b>	<b>\$4,874.00</b>	<b>4,845.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$2,643.32</b>	<b>\$6,710.32</b>	<b>\$4,874.00</b>	<b>4,845.00</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>50 - Salaries</b>						
5540 - Temporary Labor	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5560 - Operational Replacement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5565 - Sick Leave	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5600 - Overtime	\$8,894.41	\$11,538.60	\$8,159.28	13,897.76	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$8,894.41</b>	<b>\$11,538.60</b>	<b>\$8,159.28</b>	<b>13,897.76</b>	<b>0.00</b>	<b>0.00</b>
<b>60 - Benefits</b>						
6620 - SS/Medicare	\$638.05	\$940.66	\$1,024.00	1,063.00	0.00	0.00
6640 - Tri-Met Taxes	\$19.26	\$13.10	\$80.00	109.00	0.00	0.00
6650 - Transit Tax	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6656 - PERS Employer	\$1,456.64	\$3,292.92	\$3,099.00	3,183.00	0.00	0.00
6670 - Deferred Compensation	\$0.00	\$0.00	\$0.00	619.00	0.00	0.00
<b>60 - Benefits Total</b>	<b>\$2,113.95</b>	<b>\$4,246.68</b>	<b>\$4,203.00</b>	<b>4,974.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servic</b>						
7040 - Dues & Publications	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7050 - Program R & D	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7095 - Software & Supplies	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7122 - Utilities - Telephone	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7140 - Schools/Conferences Registrati	\$639.96	\$6,448.30	\$500.00	0.00	0.00	0.00
7145 - Mileage Reimbursement	\$0.00	\$87.92	\$250.00	0.00	0.00	0.00
7160 - Equipment Maintenance	\$24,260.48	\$22,776.67	\$43,073.36	38,800.00	0.00	0.00
7185 - SCBA Maintenance	\$6,178.00	\$104.72	\$0.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$31,078.44</b>	<b>\$29,417.61</b>	<b>\$43,823.36</b>	<b>38,800.00</b>	<b>0.00</b>	<b>0.00</b>
<b>80 - Capital Outlay</b>						
8825 - Fire Fighting Equipment	\$29,205.00	\$0.00	\$0.00	0.00	0.00	0.00
8835 - EMS & Rescue Equipment	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
8870 - Furniture, Appliances & Tools	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
8890 - Computer & AV Equipment	\$1,250.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>80 - Capital Outlay Total</b>	<b>\$30,455.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$72,541.80</b>	<b>\$45,202.89</b>	<b>\$56,185.64</b>	<b>57,671.76</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$72,541.80</b>	<b>\$45,202.89</b>	<b>\$56,185.64</b>	<b>57,671.76</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>50 - Salaries</b>						
5545 - Premium Pay	\$0.00	\$36,889.59	\$0.00	0.00	0.00	0.00
5555 - School Replacement	\$0.00	\$0.00	\$5,600.00	6,500.00	0.00	0.00
5600 - Overtime	\$10,795.59	\$11,340.30	\$10,200.00	10,590.00	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$10,795.59</b>	<b>\$48,229.89</b>	<b>\$15,800.00</b>	<b>17,090.00</b>	<b>0.00</b>	<b>0.00</b>
<b>60 - Benefits</b>						
6620 - SS/Medicare	\$818.08	\$3,401.21	\$1,209.00	1,307.00	0.00	0.00
6640 - Tri-Met Taxes	\$51.18	\$344.47	\$95.00	134.00	0.00	0.00
6650 - Transit Tax	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6656 - PERS Employer	\$1,825.11	\$11,294.53	\$3,659.00	3,914.00	0.00	0.00
6670 - Deferred Compensation	\$0.00	\$0.00	\$0.00	667.00	0.00	0.00
<b>60 - Benefits Total</b>	<b>\$2,694.37</b>	<b>\$15,040.21</b>	<b>\$4,963.00</b>	<b>6,022.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servic</b>						
7065 - Fire Fighting Supply	\$92.12	\$8,872.68	\$12,241.75	0.00	0.00	0.00
7070 - Rescue Supply	\$21,931.30	\$0.00	\$0.00	0.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$18,490.48	\$0.00	\$6,600.00	7,000.00	0.00	0.00
7140 - Schools/Conferences Registrati	\$0.00	\$0.00	\$4,000.00	0.00	0.00	0.00
7141 - Tuition Reimbursement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7142 - Travel Expense	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7155 - Vehicle Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7160 - Equipment Maintenance	\$11,315.27	\$1,027.34	\$4,000.00	2,000.00	0.00	0.00
7190 - Training Expense	\$0.00	\$1,050.00	\$3,500.00	18,200.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$51,829.17</b>	<b>\$10,950.02</b>	<b>\$30,341.75</b>	<b>27,200.00</b>	<b>0.00</b>	<b>0.00</b>
<b>80 - Capital Outlay</b>						
8825 - Fire Fighting Equipment	\$5,673.10	\$4,359.75	\$0.00	0.00	0.00	0.00
8835 - EMS & Rescue Equipment	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>80 - Capital Outlay Total</b>	<b>\$5,673.10</b>	<b>\$4,359.75</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$70,992.23</b>	<b>\$78,579.87</b>	<b>\$51,104.75</b>	<b>50,312.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$70,992.23</b>	<b>\$78,579.87</b>	<b>\$51,104.75</b>	<b>50,312.00</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>50 - Salaries</b>						
5545 - Premium Pay	\$0.00	\$20,522.85	\$0.00	0.00	0.00	0.00
5555 - School Replacement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5600 - Overtime	\$0.00	\$6,113.67	\$6,347.04	23,104.60	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$0.00</b>	<b>\$26,636.52</b>	<b>\$6,347.04</b>	<b>23,104.60</b>	<b>0.00</b>	<b>0.00</b>
<b>60 - Benefits</b>						
6620 - SS/Medicare	\$0.00	\$1,931.45	\$486.00	1,768.00	0.00	0.00
6640 - Tri-Met Taxes	\$0.00	\$14.69	\$38.00	181.00	0.00	0.00
6650 - Transit Tax	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6656 - PERS Employer	\$0.00	\$6,167.65	\$1,470.00	5,291.00	0.00	0.00
6670 - Deferred Compensation	\$0.00	\$0.00	\$0.00	1,028.00	0.00	0.00
<b>60 - Benefits Total</b>	<b>\$0.00</b>	<b>\$8,113.79</b>	<b>\$1,994.00</b>	<b>8,268.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servic</b>						
7065 - Fire Fighting Supply	\$0.00	\$0.00	\$0.00	5,303.90	0.00	0.00
7070 - Rescue Supply	\$0.00	\$0.00	\$13,233.00	0.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$0.00	\$392.85	\$3,410.00	5,290.00	0.00	0.00
7160 - Equipment Maintenance	\$0.00	\$154.12	\$400.00	400.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$0.00</b>	<b>\$546.97</b>	<b>\$17,043.00</b>	<b>10,993.90</b>	<b>0.00</b>	<b>0.00</b>
<b>80 - Capital Outlay</b>						
8825 - Fire Fighting Equipment	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>80 - Capital Outlay Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$35,297.28</b>	<b>\$25,384.04</b>	<b>42,366.50</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$0.00</b>	<b>\$35,297.28</b>	<b>\$25,384.04</b>	<b>42,366.50</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>50 - Salaries</b>						
5545 - Premium Pay	\$0.00	\$17,976.02	\$0.00	0.00	0.00	0.00
5555 - School Replacement	\$0.00	\$2,088.98	\$6,659.04	6,778.80	0.00	0.00
5600 - Overtime	\$0.00	\$0.00	\$3,500.00	3,500.00	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$0.00</b>	<b>\$20,065.00</b>	<b>\$10,159.04</b>	<b>10,278.80</b>	<b>0.00</b>	<b>0.00</b>
<b>60 - Benefits</b>						
6620 - SS/Medicare	\$0.00	\$1,497.67	\$2,001.00	786.00	0.00	0.00
6640 - Tri-Met Taxes	\$0.00	\$148.26	\$157.00	81.00	0.00	0.00
6650 - Transit Tax	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6656 - PERS Employer	\$0.00	\$4,260.31	\$6,057.00	2,354.00	0.00	0.00
6670 - Deferred Compensation	\$0.00	\$0.00	\$0.00	359.00	0.00	0.00
<b>60 - Benefits Total</b>	<b>\$0.00</b>	<b>\$5,906.24</b>	<b>\$8,215.00</b>	<b>3,580.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servic</b>						
7085 - Uniform & Protective Eqpt	\$0.00	\$2,350.35	\$16,000.00	5,000.00	0.00	0.00
7140 - Schools/Conferences Registrati	\$0.00	\$6,000.00	\$6,000.00	6,000.00	0.00	0.00
7160 - Equipment Maintenance	\$0.00	\$5,268.86	\$12,500.00	8,000.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$0.00</b>	<b>\$13,619.21</b>	<b>\$34,500.00</b>	<b>19,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>80 - Capital Outlay</b>						
8825 - Fire Fighting Equipment	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>80 - Capital Outlay Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$39,590.45</b>	<b>\$52,874.04</b>	<b>32,858.80</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$0.00</b>	<b>\$39,590.45</b>	<b>\$52,874.04</b>	<b>32,858.80</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>50 - Salaries</b>						
5540 - Temporary Labor	\$0.00	\$0.00	\$0.00	1,000.00	0.00	0.00
5555 - School Replacement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5600 - Overtime	\$0.00	\$0.00	\$0.24	2,478.24	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.24</b>	<b>3,478.24</b>	<b>0.00</b>	<b>0.00</b>
<b>60 - Benefits</b>						
6620 - SS/Medicare	\$0.00	\$0.00	\$0.00	266.00	0.00	0.00
6640 - Tri-Met Taxes	\$0.00	\$0.00	\$0.00	27.00	0.00	0.00
6650 - Transit Tax	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6656 - PERS Employer	\$0.00	\$0.00	\$0.00	797.00	0.00	0.00
6670 - Deferred Compensation	\$0.00	\$0.00	\$0.00	140.00	0.00	0.00
<b>60 - Benefits Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>1,230.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servic</b>						
7065 - Fire Fighting Supply	\$0.00	\$2,679.20	\$1,000.00	7,200.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$0.00	\$0.00	\$3,301.60	0.00	0.00	0.00
7140 - Schools/Conferences Registrati	\$0.00	\$0.00	\$2,100.00	600.00	0.00	0.00
7142 - Travel Expense	\$0.00	\$0.00	\$3,000.00	3,400.00	0.00	0.00
7160 - Equipment Maintenance	\$0.00	\$0.00	\$1,000.00	1,000.00	0.00	0.00
7190 - Training Expense	\$0.00	\$0.00	\$500.00	500.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$0.00</b>	<b>\$2,679.20</b>	<b>\$10,901.60</b>	<b>12,700.00</b>	<b>0.00</b>	<b>0.00</b>
<b>80 - Capital Outlay</b>						
8825 - Fire Fighting Equipment	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>80 - Capital Outlay Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$2,679.20</b>	<b>\$10,901.84</b>	<b>17,408.24</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$0.00</b>	<b>\$2,679.20</b>	<b>\$10,901.84</b>	<b>17,408.24</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>70 - Materials and Servic</b>						
7015 - Meeting Expense	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7030 - Civil Service Exam Expense	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7040 - Dues & Publications	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7045 - Awards & Recognitions	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7055 - Operating Supply	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7065 - Fire Fighting Supply	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7078 - Department Consumables	\$0.00	\$0.00	\$0.00	400.00	0.00	0.00
7080 - Fuel	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7090 - Office Supplies	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7095 - Software & Supplies	\$3,676.67	\$0.00	\$0.00	0.00	0.00	0.00
7105 - Household Goods	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7110 - Professional Services	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7115 - Dispatch Services	\$0.00	\$0.00	\$0.00	1,637,205.00	0.00	0.00
7116 - Utilities - Natural Gas	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7117 - Utilities - Electric	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7118 - Utilities - Garbage	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7119 - Utilities - Water	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7120 - Utilities - Other	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7122 - Utilities - Telephone	\$0.00	\$0.00	\$3,600.00	9,425.64	0.00	0.00
7135 - Medical Exams	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7140 - Schools/Conferences Registrati	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7141 - Tuition Reimbursement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7142 - Travel Expense	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7145 - Mileage Reimbursement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7155 - Vehicle Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7160 - Equipment Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7165 - Radio Maintenance	\$32,057.75	\$11,834.14	\$29,250.00	29,450.00	0.00	0.00
7170 - Facility Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7180 - Computer & AV Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7190 - Training Expense	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7205 - Postage & Freight	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$0.00	\$2,881.90	\$0.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$35,734.42</b>	<b>\$14,716.04</b>	<b>\$32,850.00</b>	<b>1,676,480.64</b>	<b>0.00</b>	<b>0.00</b>
<b>80 - Capital Outlay</b>						
8825 - Fire Fighting Equipment	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
8835 - EMS & Rescue Equipment	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
8845 - Communications Equipment	\$0.00	\$6,799.95	\$0.00	0.00	0.00	0.00
8860 - Facility Improvement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
8870 - Furniture, Appliances & Tools	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
8885 - Office Equipment	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
8890 - Computer & AV Equipment	\$82,029.98	\$360.00	\$0.00	0.00	0.00	0.00
<b>80 - Capital Outlay Total</b>	<b>\$82,029.98</b>	<b>\$7,159.95</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$117,764.40</b>	<b>\$21,875.99</b>	<b>\$32,850.00</b>	<b>1,676,480.64</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$117,764.40</b>	<b>\$21,875.99</b>	<b>\$32,850.00</b>	<b>1,676,480.64</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>50 - Salaries</b>						
5503 - Deputy Chief	\$173,719.12	\$65,661.62	\$0.00	0.00	0.00	0.00
5504 - Division Chief	\$151,997.08	\$162,655.44	\$167,536.00	164,703.00	0.00	0.00
5505 - Battalion Chief	\$1,290,720.99	\$1,255,268.06	\$1,360,940.00	1,436,910.00	0.00	0.00
5506 - Exempt Staff Group	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5510 - Captain	\$1,883,065.62	\$2,011,083.00	\$2,164,140.00	2,023,476.00	0.00	0.00
5512 - Lieutenant	\$3,648,481.73	\$3,839,150.82	\$4,191,514.00	3,712,800.00	0.00	0.00
5515 - Apparatus Operator	\$5,204,284.28	\$5,737,711.46	\$5,901,785.00	5,711,616.00	0.00	0.00
5520 - Fire Fighter	\$7,195,722.49	\$7,058,190.47	\$7,646,574.00	6,633,628.26	0.00	0.00
5525 - Paramedic	\$235,662.22	\$277,399.70	\$288,552.00	314,236.00	0.00	0.00
5530 - Non-exempt Staff Group	\$54,688.26	\$40,392.35	\$53,333.00	0.00	0.00	0.00
5535 - Other Employee	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5540 - Temporary Labor	\$0.00	\$0.00	\$1,000.00	2,000.00	0.00	0.00
5545 - Premium Pay	\$422,411.28	\$360,870.14	\$381,413.00	375,277.00	0.00	0.00
5550 - Conflagration Labor	\$496,905.00	\$130,420.29	\$664,331.00	0.00	0.00	0.00
5555 - School Replacement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5560 - Operational Replacement	\$5,217,094.45	\$5,658,560.15	\$5,475,919.00	4,896,562.00	0.00	0.00
5562 - Vacation Buyback	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5563 - Retirement/Separation Vacation	\$363,578.78	\$186,907.31	\$95,811.00	87,722.00	0.00	0.00
5564 - Other Leave Buyback	\$1,083.10	\$3,541.82	\$0.00	0.00	0.00	0.00
5565 - Sick Leave	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5600 - Overtime	\$126,919.88	\$92,455.28	\$153,063.00	75,000.00	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$26,466,334.28</b>	<b>\$26,880,267.91</b>	<b>\$28,545,911.00</b>	<b>25,433,930.26</b>	<b>0.00</b>	<b>0.00</b>
<b>60 - Benefits</b>						
6620 - SS/Medicare	\$1,828,930.87	\$1,935,034.83	\$2,126,502.08	1,946,155.00	0.00	0.00
6640 - Tri-Met Taxes	\$71,409.65	\$154,333.88	\$166,784.30	199,373.00	0.00	0.00
6650 - Transit Tax	\$0.00	\$0.00	\$2,779.26	2,544.00	0.00	0.00
6656 - PERS Employer	\$4,835,500.72	\$6,127,743.38	\$6,573,275.52	6,149,574.00	0.00	0.00
6660 - PERS Employee 6%	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6670 - Deferred Compensation	\$391,345.20	\$465,583.66	\$559,365.50	1,381,259.00	0.00	0.00
6685 - Conflagration Benefits	\$191,395.00	\$51,588.06	\$257,747.00	0.00	0.00	0.00
6689 - Cafe Plan Claims Costs	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6690 - Café Plan Benefits	\$2,692,055.81	\$3,621,580.36	\$717,543.00	598,584.00	0.00	0.00
6691 - PEHP	\$232,956.00	\$256,039.31	\$262,800.00	235,200.00	0.00	0.00
6693 - Health Trust	\$188,954.00	\$205,205.74	\$234,243.50	199,974.00	0.00	0.00
6700 - Floater Allowance	\$45.00	\$0.00	\$0.00	0.00	0.00	0.00
6703 - Cell/Tech Allowance	\$4,125.00	\$3,025.00	\$4,200.00	6,000.00	0.00	0.00
6705 - Workers Compensation	-\$1,260.00	\$0.00	\$0.00	13,317.00	0.00	0.00
<b>60 - Benefits Total</b>	<b>\$10,435,457.25</b>	<b>\$12,820,134.22</b>	<b>\$10,905,240.16</b>	<b>10,731,980.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servic</b>						
7005 - Discounts Taken	\$0.00	\$77.78	\$0.00	0.00	0.00	0.00
7015 - Meeting Expense	\$209.59	\$36.99	\$250.00	400.00	0.00	0.00
7040 - Dues & Publications	\$170.00	\$695.00	\$750.00	750.00	0.00	0.00
7045 - Awards & Recognitions	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7050 - Program R & D	\$0.00	\$0.00	\$0.00	2,000.00	0.00	0.00
7055 - Operating Supply	\$6,766.00	\$188,965.16	\$13,833.79	9,942.00	0.00	0.00
7065 - Fire Fighting Supply	\$51,899.76	\$42,773.17	\$55,119.46	54,500.00	0.00	0.00
7070 - Rescue Supply	\$695.39	\$50.53	\$0.00	4,880.00	0.00	0.00
7075 - EMS Supply	\$228,310.71	\$94.83	\$0.00	0.00	0.00	0.00
7080 - Fuel	\$814.62	\$0.00	\$0.00	0.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$7,970.85	\$83,373.93	\$6,006.00	3,300.00	0.00	0.00
7090 - Office Supplies	\$462.43	\$354.52	\$250.00	850.00	0.00	0.00
7095 - Software & Supplies	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7105 - Household Goods	\$184.65	\$120.00	\$0.00	0.00	0.00	0.00
7110 - Professional Services	\$0.00	\$14,878.00	\$0.00	32,000.00	0.00	0.00
7115 - Dispatch Services	\$1,518,737.50	\$1,610,773.56	\$1,851,223.00	0.00	0.00	0.00
7116 - Utilities - Natural Gas	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7117 - Utilities - Electric	\$411.78	\$460.91	\$480.00	480.00	0.00	0.00
7118 - Utilities - Garbage	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7119 - Utilities - Water	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7120 - Utilities - Other	\$0.00	\$24.50	\$0.00	0.00	0.00	0.00
7122 - Utilities - Telephone	\$5,296.08	\$5,296.08	\$4,000.00	0.00	0.00	0.00
7130 - Insurance - Property/Casualty	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7140 - Schools/Conferences Registrati	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7141 - Tuition Reimbursement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7142 - Travel Expense	\$2,762.62	\$0.00	\$0.00	0.00	0.00	0.00
7185 - SCBA Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7190 - Training Expense	\$0.00	\$600.01	\$0.00	0.00	0.00	0.00
7195 - Public Education	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7205 - Postage & Freight	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
		91	\$0.00	\$0.00	0.00	0.00

7210 - Small Tool, Eqpts & Furnishing	\$24,888.08	\$2,709.38	\$0.00	0.00	0.00	0.00
7215 - Other Expense	\$226.14	\$0.00	\$0.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$1,878,768.74</b>	<b>\$1,976,270.57</b>	<b>\$1,955,575.25</b>	<b>114,102.00</b>	<b>0.00</b>	<b>0.00</b>
<b>80 - Capital Outlay</b>						
8805 - Fire Apparatus	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
8825 - Fire Fighting Equipment	\$33,375.50	\$11,201.25	\$0.00	0.00	0.00	0.00
8835 - EMS & Rescue Equipment	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
8845 - Communications Equipment	\$39,150.00	\$0.00	\$0.00	0.00	0.00	0.00
8850 - Staff Vehicles	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
8860 - Facility Improvement	\$524.95	\$0.00	\$0.00	0.00	0.00	0.00
8870 - Furniture, Appliances & Tools	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
8890 - Computer & AV Equipment	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>80 - Capital Outlay Total</b>	<b>\$73,050.45</b>	<b>\$11,201.25</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$38,853,610.72</b>	<b>\$41,687,873.95</b>	<b>\$41,406,726.41</b>	<b>36,280,012.26</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$38,853,610.72</b>	<b>\$41,687,873.95</b>	<b>\$41,406,726.41</b>	<b>36,280,012.26</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>50 - Salaries</b>						
5520 - Fire Fighter	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5545 - Premium Pay	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5560 - Operational Replacement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servic</b>						
7040 - Dues & Publications	\$35.05	\$0.00	\$0.00	0.00	0.00	0.00
7055 - Operating Supply	\$309.93	\$0.00	\$0.00	0.00	0.00	0.00
7065 - Fire Fighting Supply	\$2,063.83	\$1,385.98	\$1,200.00	1,500.00	0.00	0.00
7070 - Rescue Supply	\$46.22	\$244.35	\$0.00	0.00	0.00	0.00
7080 - Fuel	\$45.62	\$0.00	\$0.00	0.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$7,020.32	\$6,604.94	\$9,145.32	3,600.00	0.00	0.00
7090 - Office Supplies	\$319.57	\$384.85	\$618.00	300.00	0.00	0.00
7105 - Household Goods	\$3,893.49	\$3,118.92	\$3,000.00	2,100.00	0.00	0.00
7116 - Utilities - Natural Gas	\$3,146.23	\$3,011.02	\$2,568.00	2,568.00	0.00	0.00
7117 - Utilities - Electric	\$4,983.55	\$5,731.51	\$4,868.00	4,868.00	0.00	0.00
7118 - Utilities - Garbage	\$1,467.30	\$1,484.29	\$1,476.00	1,476.00	0.00	0.00
7119 - Utilities - Water	\$4,225.73	\$4,279.18	\$3,923.00	3,923.00	0.00	0.00
7120 - Utilities - Other	\$0.00	\$49.00	\$0.00	0.00	0.00	0.00
7122 - Utilities - Telephone	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7170 - Facility Maintenance	\$2,629.69	\$1,941.45	\$1,700.00	1,500.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$30,186.53</b>	<b>\$28,235.49</b>	<b>\$28,498.32</b>	<b>21,835.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$30,186.53</b>	<b>\$28,235.49</b>	<b>\$28,498.32</b>	<b>21,835.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$30,186.53</b>	<b>\$28,235.49</b>	<b>\$28,498.32</b>	<b>21,835.00</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>50 - Salaries</b>						
5545 - Premium Pay	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5560 - Operational Replacement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servic</b>						
7040 - Dues & Publications	\$22.00	\$0.00	\$0.00	0.00	0.00	0.00
7055 - Operating Supply	\$607.12	\$0.00	\$0.00	0.00	0.00	0.00
7065 - Fire Fighting Supply	\$1,622.84	\$877.04	\$1,324.00	1,324.00	0.00	0.00
7070 - Rescue Supply	\$511.74	\$135.34	\$0.00	0.00	0.00	0.00
7075 - EMS Supply	\$8.82	\$0.00	\$0.00	0.00	0.00	0.00
7080 - Fuel	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$4,399.54	\$1,736.98	\$2,700.00	2,700.00	0.00	0.00
7090 - Office Supplies	\$117.96	\$177.75	\$300.00	300.00	0.00	0.00
7105 - Household Goods	\$4,829.11	\$2,521.44	\$3,000.00	1,575.00	0.00	0.00
7116 - Utilities - Natural Gas	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7117 - Utilities - Electric	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7118 - Utilities - Garbage	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7119 - Utilities - Water	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7120 - Utilities - Other	\$29,830.54	\$26,258.96	\$34,725.04	30,492.00	0.00	0.00
7122 - Utilities - Telephone	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7160 - Equipment Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7170 - Facility Maintenance	\$4,762.63	\$5,715.49	\$16,550.00	1,500.00	0.00	0.00
7180 - Computer & AV Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7185 - SCBA Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$407.70	\$0.00	\$0.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$47,120.00</b>	<b>\$37,423.00</b>	<b>\$58,599.04</b>	<b>37,891.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$47,120.00</b>	<b>\$37,423.00</b>	<b>\$58,599.04</b>	<b>37,891.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$47,120.00</b>	<b>\$37,423.00</b>	<b>\$58,599.04</b>	<b>37,891.00</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>50 - Salaries</b>						
5545 - Premium Pay	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5560 - Operational Replacement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servic</b>						
7040 - Dues & Publications	\$44.00	\$0.00	\$0.00	0.00	0.00	0.00
7055 - Operating Supply	\$2,343.58	\$22.25	\$0.00	0.00	0.00	0.00
7065 - Fire Fighting Supply	\$1,262.57	\$769.62	\$1,200.00	1,200.00	0.00	0.00
7070 - Rescue Supply	\$115.67	\$160.00	\$0.00	0.00	0.00	0.00
7080 - Fuel	\$63.54	\$0.00	\$0.00	0.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$6,207.18	\$3,169.99	\$5,573.63	5,400.00	0.00	0.00
7090 - Office Supplies	\$334.16	\$457.61	\$500.00	650.00	0.00	0.00
7105 - Household Goods	\$4,426.37	\$4,241.34	\$3,000.00	3,150.00	0.00	0.00
7116 - Utilities - Natural Gas	\$2,145.35	\$1,799.45	\$1,767.00	1,767.00	0.00	0.00
7117 - Utilities - Electric	\$10,901.02	\$11,167.53	\$9,962.00	9,962.00	0.00	0.00
7118 - Utilities - Garbage	\$1,177.85	\$1,156.15	\$1,354.00	1,354.00	0.00	0.00
7119 - Utilities - Water	\$4,191.92	\$5,161.64	\$9,300.00	9,300.00	0.00	0.00
7120 - Utilities - Other	\$24.51	\$0.00	\$0.00	0.00	0.00	0.00
7122 - Utilities - Telephone	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7160 - Equipment Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7170 - Facility Maintenance	\$11,489.58	\$573.25	\$1,600.00	1,500.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$0.00	\$683.02	\$0.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$44,727.30</b>	<b>\$29,361.85</b>	<b>\$34,256.63</b>	<b>34,283.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$44,727.30</b>	<b>\$29,361.85</b>	<b>\$34,256.63</b>	<b>34,283.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$44,727.30</b>	<b>\$29,361.85</b>	<b>\$34,256.63</b>	<b>34,283.00</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>50 - Salaries</b>						
5545 - Premium Pay	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5560 - Operational Replacement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servic</b>						
7040 - Dues & Publications	\$22.00	\$0.00	\$0.00	0.00	0.00	0.00
7050 - Program R & D	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7055 - Operating Supply	\$411.73	\$60.68	\$0.00	0.00	0.00	0.00
7065 - Fire Fighting Supply	\$967.16	\$3,174.30	\$3,920.00	4,470.00	0.00	0.00
7070 - Rescue Supply	\$243.13	\$336.47	\$0.00	0.00	0.00	0.00
7080 - Fuel	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$3,368.23	\$2,645.07	\$3,600.00	3,600.00	0.00	0.00
7090 - Office Supplies	\$368.48	\$200.07	\$500.00	400.00	0.00	0.00
7105 - Household Goods	\$4,411.22	\$4,424.09	\$4,200.00	2,625.00	0.00	0.00
7116 - Utilities - Natural Gas	\$2,256.14	\$2,745.43	\$1,955.00	1,955.00	0.00	0.00
7117 - Utilities - Electric	\$9,173.93	\$9,827.08	\$10,482.00	10,482.00	0.00	0.00
7118 - Utilities - Garbage	\$1,832.88	\$1,717.93	\$2,170.00	2,170.00	0.00	0.00
7119 - Utilities - Water	\$8,165.60	\$10,179.69	\$8,393.00	8,393.00	0.00	0.00
7120 - Utilities - Other	\$467.40	\$467.40	\$0.00	0.00	0.00	0.00
7122 - Utilities - Telephone	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7160 - Equipment Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7170 - Facility Maintenance	\$1,988.29	\$1,988.26	\$2,500.00	1,500.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$0.00	\$80.90	\$0.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$33,676.19</b>	<b>\$37,847.37</b>	<b>\$37,720.00</b>	<b>35,595.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$33,676.19</b>	<b>\$37,847.37</b>	<b>\$37,720.00</b>	<b>35,595.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$33,676.19</b>	<b>\$37,847.37</b>	<b>\$37,720.00</b>	<b>35,595.00</b>	<b>0.00</b>	<b>0.00</b>

Projection Description	FY2021-22 Budget Projection
FullAccount Hierarchy	10 - General Fund
Org-Obj-Project Hierarchy	101305 - GF Station 5 Mt. Scott

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>70 - Materials and Servic</b>						
7040 - Dues & Publications	\$22.00	\$0.00	\$0.00	0.00	0.00	0.00
7055 - Operating Supply	\$711.77	\$0.00	\$0.00	0.00	0.00	0.00
7065 - Fire Fighting Supply	\$2,004.65	\$1,195.36	\$5,000.00	8,504.00	0.00	0.00
7070 - Rescue Supply	\$4,778.99	\$3,703.91	\$0.00	0.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$3,888.45	\$2,720.42	\$3,670.20	3,600.00	0.00	0.00
7090 - Office Supplies	\$218.05	\$289.03	\$500.00	800.00	0.00	0.00
7105 - Household Goods	\$5,345.94	\$4,070.75	\$3,500.00	2,100.00	0.00	0.00
7116 - Utilities - Natural Gas	\$4,014.05	\$4,054.62	\$3,533.00	3,533.00	0.00	0.00
7117 - Utilities - Electric	\$8,478.91	\$9,441.52	\$8,446.00	8,446.00	0.00	0.00
7118 - Utilities - Garbage	\$2,197.68	\$2,222.21	\$2,513.00	2,513.00	0.00	0.00
7119 - Utilities - Water	\$14,062.53	\$7,087.81	\$16,370.00	16,370.00	0.00	0.00
7120 - Utilities - Other	\$757.68	\$757.68	\$0.00	0.00	0.00	0.00
7160 - Equipment Maintenance	\$82.32	\$0.00	\$0.00	0.00	0.00	0.00
7170 - Facility Maintenance	\$4,020.94	\$1,572.73	\$4,600.00	1,500.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$0.00	\$0.00	\$0.00	1,500.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$50,583.96</b>	<b>\$37,116.04</b>	<b>\$48,132.20</b>	<b>48,866.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$50,583.96</b>	<b>\$37,116.04</b>	<b>\$48,132.20</b>	<b>48,866.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$50,583.96</b>	<b>\$37,116.04</b>	<b>\$48,132.20</b>	<b>48,866.00</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>50 - Salaries</b>						
5545 - Premium Pay	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5560 - Operational Replacement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servic</b>						
7040 - Dues & Publications	\$22.00	\$0.00	\$0.00	0.00	0.00	0.00
7055 - Operating Supply	\$194.13	\$0.00	\$0.00	0.00	0.00	0.00
7065 - Fire Fighting Supply	\$691.39	\$726.72	\$5,319.45	2,243.09	0.00	0.00
7070 - Rescue Supply	\$95.60	\$194.98	\$0.00	0.00	0.00	0.00
7080 - Fuel	\$182.55	\$0.00	\$0.00	0.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$2,865.60	\$2,341.22	\$2,700.00	2,700.00	0.00	0.00
7090 - Office Supplies	\$173.09	\$254.48	\$309.00	320.00	0.00	0.00
7105 - Household Goods	\$1,915.34	\$2,104.10	\$6,351.87	1,575.00	0.00	0.00
7116 - Utilities - Natural Gas	\$1,605.67	\$1,142.98	\$1,425.00	1,425.00	0.00	0.00
7117 - Utilities - Electric	\$3,666.33	\$4,209.84	\$3,857.00	3,857.00	0.00	0.00
7118 - Utilities - Garbage	\$1,382.96	\$1,491.61	\$1,363.00	1,363.00	0.00	0.00
7119 - Utilities - Water	\$5,187.52	\$6,640.82	\$5,814.00	5,814.00	0.00	0.00
7120 - Utilities - Other	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7122 - Utilities - Telephone	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7160 - Equipment Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7170 - Facility Maintenance	\$3,746.45	\$1,914.43	\$2,115.00	1,500.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$21,728.63</b>	<b>\$21,021.18</b>	<b>\$29,254.32</b>	<b>20,797.09</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$21,728.63</b>	<b>\$21,021.18</b>	<b>\$29,254.32</b>	<b>20,797.09</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$21,728.63</b>	<b>\$21,021.18</b>	<b>\$29,254.32</b>	<b>20,797.09</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>70 - Materials and Servic</b>						
7040 - Dues & Publications	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7055 - Operating Supply	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7065 - Fire Fighting Supply	\$350.89	\$564.43	\$1,000.00	1,000.00	0.00	0.00
7070 - Rescue Supply	\$69.60	\$0.00	\$0.00	0.00	0.00	0.00
7075 - EMS Supply	\$145.09	\$0.00	\$0.00	0.00	0.00	0.00
7080 - Fuel	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$937.61	\$2,169.97	\$3,300.00	2,700.00	0.00	0.00
7090 - Office Supplies	\$52.98	\$207.89	\$2,000.00	1,750.00	0.00	0.00
7105 - Household Goods	\$3,080.05	\$2,295.83	\$2,500.00	1,575.00	0.00	0.00
7116 - Utilities - Natural Gas	\$2,094.84	\$1,898.50	\$1,721.00	1,721.00	0.00	0.00
7117 - Utilities - Electric	\$4,852.63	\$5,308.10	\$4,913.00	4,913.00	0.00	0.00
7118 - Utilities - Garbage	\$588.94	\$665.15	\$691.00	691.00	0.00	0.00
7119 - Utilities - Water	\$7,133.94	\$6,270.94	\$9,013.00	9,013.00	0.00	0.00
7120 - Utilities - Other	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7122 - Utilities - Telephone	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7160 - Equipment Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7170 - Facility Maintenance	\$1,072.11	\$1,385.53	\$1,600.00	1,500.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$0.00	\$0.00	\$0.00	400.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$20,378.68</b>	<b>\$20,766.34</b>	<b>\$26,738.00</b>	<b>25,263.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$20,378.68</b>	<b>\$20,766.34</b>	<b>\$26,738.00</b>	<b>25,263.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$20,378.68</b>	<b>\$20,766.34</b>	<b>\$26,738.00</b>	<b>25,263.00</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>50 - Salaries</b>						
5545 - Premium Pay	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5560 - Operational Replacement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servc</b>						
7040 - Dues & Publications	\$22.00	\$0.00	\$0.00	0.00	0.00	0.00
7055 - Operating Supply	\$460.08	\$0.00	\$0.00	0.00	0.00	0.00
7065 - Fire Fighting Supply	\$1,518.58	\$1,600.98	\$1,000.00	1,000.00	0.00	0.00
7070 - Rescue Supply	\$1,943.45	\$151.59	\$0.00	0.00	0.00	0.00
7075 - EMS Supply	\$8.82	\$0.00	\$0.00	0.00	0.00	0.00
7080 - Fuel	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$3,118.77	\$2,381.25	\$2,700.00	2,700.00	0.00	0.00
7090 - Office Supplies	\$378.36	\$320.77	\$300.00	300.00	0.00	0.00
7105 - Household Goods	\$4,266.03	\$1,742.53	\$3,000.00	1,575.00	0.00	0.00
7116 - Utilities - Natural Gas	\$3,081.18	\$2,729.92	\$3,226.00	3,226.00	0.00	0.00
7117 - Utilities - Electric	\$7,671.10	\$7,525.69	\$7,860.00	7,860.00	0.00	0.00
7118 - Utilities - Garbage	\$2,815.04	\$2,914.95	\$3,178.00	3,178.00	0.00	0.00
7119 - Utilities - Water	\$1,634.32	\$1,736.98	\$1,457.00	1,457.00	0.00	0.00
7120 - Utilities - Other	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7122 - Utilities - Telephone	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7155 - Vehicle Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7160 - Equipment Maintenance	\$9.09	\$0.00	\$0.00	0.00	0.00	0.00
7170 - Facility Maintenance	\$9,151.00	\$2,584.22	\$2,619.89	1,500.00	0.00	0.00
7205 - Postage & Freight	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>70 - Materials and Servc Total</b>	<b>\$36,077.82</b>	<b>\$23,688.88</b>	<b>\$25,340.89</b>	<b>22,796.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$36,077.82</b>	<b>\$23,688.88</b>	<b>\$25,340.89</b>	<b>22,796.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$36,077.82</b>	<b>\$23,688.88</b>	<b>\$25,340.89</b>	<b>22,796.00</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>50 - Salaries</b>						
5545 - Premium Pay	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5560 - Operational Replacement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servic</b>						
7040 - Dues & Publications	\$22.00	\$0.00	\$0.00	0.00	0.00	0.00
7055 - Operating Supply	\$0.00	\$7.08	\$0.00	0.00	0.00	0.00
7065 - Fire Fighting Supply	\$1,553.33	\$247.36	\$1,103.00	1,103.00	0.00	0.00
7070 - Rescue Supply	\$352.64	\$95.95	\$0.00	0.00	0.00	0.00
7075 - EMS Supply	\$110.00	\$0.00	\$0.00	0.00	0.00	0.00
7080 - Fuel	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$3,044.86	\$1,281.93	\$2,700.00	2,700.00	0.00	0.00
7090 - Office Supplies	\$289.48	\$384.27	\$300.00	300.00	0.00	0.00
7105 - Household Goods	\$2,896.75	\$1,858.59	\$2,545.00	1,575.00	0.00	0.00
7116 - Utilities - Natural Gas	\$1,192.42	\$1,219.07	\$1,173.00	1,173.00	0.00	0.00
7117 - Utilities - Electric	\$3,419.96	\$3,325.46	\$3,480.00	3,480.00	0.00	0.00
7118 - Utilities - Garbage	\$633.00	\$1,072.50	\$463.00	463.00	0.00	0.00
7119 - Utilities - Water	\$2,590.70	\$2,992.13	\$3,000.00	3,000.00	0.00	0.00
7120 - Utilities - Other	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7122 - Utilities - Telephone	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7160 - Equipment Maintenance	\$0.00	\$116.76	\$0.00	0.00	0.00	0.00
7170 - Facility Maintenance	\$638.34	\$1,284.15	\$1,600.00	1,500.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$16,743.48</b>	<b>\$13,885.25</b>	<b>\$16,364.00</b>	<b>15,294.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$16,743.48</b>	<b>\$13,885.25</b>	<b>\$16,364.00</b>	<b>15,294.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$16,743.48</b>	<b>\$13,885.25</b>	<b>\$16,364.00</b>	<b>15,294.00</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>50 - Salaries</b>						
5545 - Premium Pay	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5560 - Operational Replacement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servic</b>						
7040 - Dues & Publications	\$22.00	\$0.00	\$0.00	0.00	0.00	0.00
7055 - Operating Supply	\$66.26	\$0.00	\$0.00	0.00	0.00	0.00
7065 - Fire Fighting Supply	\$1,027.95	\$582.62	\$1,850.00	1,250.00	0.00	0.00
7070 - Rescue Supply	\$241.18	\$442.86	\$0.00	0.00	0.00	0.00
7080 - Fuel	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$2,604.52	\$1,699.19	\$3,000.00	3,600.00	0.00	0.00
7090 - Office Supplies	\$252.61	\$348.01	\$550.00	150.00	0.00	0.00
7105 - Household Goods	\$3,475.76	\$2,659.34	\$3,000.00	2,100.00	0.00	0.00
7116 - Utilities - Natural Gas	\$5,640.01	\$6,042.18	\$5,237.00	5,237.00	0.00	0.00
7117 - Utilities - Electric	\$6,670.02	\$7,376.34	\$7,690.00	7,690.00	0.00	0.00
7118 - Utilities - Garbage	\$2,272.64	\$2,123.03	\$2,446.00	2,446.00	0.00	0.00
7119 - Utilities - Water	\$4,596.01	\$6,285.80	\$4,159.00	4,159.00	0.00	0.00
7120 - Utilities - Other	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7122 - Utilities - Telephone	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7145 - Mileage Reimbursement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7170 - Facility Maintenance	\$3,173.00	\$2,639.59	\$5,100.00	1,500.00	0.00	0.00
7185 - SCBA Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$9.99	\$0.00	\$0.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$30,051.95</b>	<b>\$30,198.96</b>	<b>\$33,032.00</b>	<b>28,132.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$30,051.95</b>	<b>\$30,198.96</b>	<b>\$33,032.00</b>	<b>28,132.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$30,051.95</b>	<b>\$30,198.96</b>	<b>\$33,032.00</b>	<b>28,132.00</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>50 - Salaries</b>						
5545 - Premium Pay	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5560 - Operational Replacement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servic</b>						
7040 - Dues & Publications	\$22.00	\$0.00	\$0.00	0.00	0.00	0.00
7055 - Operating Supply	\$3,631.78	\$7,514.80	\$8,000.00	8,000.00	0.00	0.00
7065 - Fire Fighting Supply	\$794.25	\$570.76	\$1,250.00	1,250.00	0.00	0.00
7070 - Rescue Supply	\$151.59	\$246.79	\$0.00	0.00	0.00	0.00
7080 - Fuel	\$48.30	\$22.25	\$0.00	0.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$1,635.43	\$1,302.51	\$2,700.00	2,700.00	0.00	0.00
7090 - Office Supplies	\$80.63	\$242.78	\$300.00	300.00	0.00	0.00
7105 - Household Goods	\$2,214.16	\$2,063.87	\$3,048.00	1,575.00	0.00	0.00
7116 - Utilities - Natural Gas	\$5,657.10	\$4,553.98	\$6,026.00	6,026.00	0.00	0.00
7117 - Utilities - Electric	\$3,949.80	\$4,500.54	\$4,090.00	4,090.00	0.00	0.00
7118 - Utilities - Garbage	\$2,099.68	\$2,697.03	\$1,927.00	1,927.00	0.00	0.00
7119 - Utilities - Water	\$2,614.63	\$2,812.86	\$2,594.00	2,594.00	0.00	0.00
7120 - Utilities - Other	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7122 - Utilities - Telephone	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7160 - Equipment Maintenance	\$0.00	\$59.99	\$0.00	0.00	0.00	0.00
7170 - Facility Maintenance	\$1,754.11	\$1,117.69	\$1,600.00	1,500.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$0.00	\$0.00	\$479.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$24,653.46</b>	<b>\$27,705.85</b>	<b>\$32,014.00</b>	<b>29,962.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$24,653.46</b>	<b>\$27,705.85</b>	<b>\$32,014.00</b>	<b>29,962.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$24,653.46</b>	<b>\$27,705.85</b>	<b>\$32,014.00</b>	<b>29,962.00</b>	<b>0.00</b>	<b>0.00</b>

Projection Description	FY2021-22 Budget Projection
FullAccount Hierarchy	10 - General Fund
Org-Obj-Project Hierarchy	101312 - GF Station 12 Logan

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>70 - Materials and Servic</b>						
7040 - Dues & Publications	\$22.00	\$0.00	\$0.00	0.00	0.00	0.00
7055 - Operating Supply	\$197.04	\$0.00	\$0.00	0.00	0.00	0.00
7065 - Fire Fighting Supply	\$80.66	\$0.00	\$750.00	750.00	0.00	0.00
7080 - Fuel	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7090 - Office Supplies	\$0.00	\$0.00	\$250.00	250.00	0.00	0.00
7105 - Household Goods	\$302.41	\$485.32	\$1,000.00	600.00	0.00	0.00
7116 - Utilities - Natural Gas	\$1,502.19	\$1,288.46	\$1,800.00	1,800.00	0.00	0.00
7117 - Utilities - Electric	\$2,572.69	\$2,678.26	\$2,499.00	2,499.00	0.00	0.00
7118 - Utilities - Garbage	\$935.07	\$572.25	\$1,125.00	1,125.00	0.00	0.00
7119 - Utilities - Water	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7120 - Utilities - Other	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7122 - Utilities - Telephone	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7170 - Facility Maintenance	\$158.06	\$51.97	\$1,600.00	1,500.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$5,770.12</b>	<b>\$5,076.26</b>	<b>\$9,024.00</b>	<b>8,524.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$5,770.12</b>	<b>\$5,076.26</b>	<b>\$9,024.00</b>	<b>8,524.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$5,770.12</b>	<b>\$5,076.26</b>	<b>\$9,024.00</b>	<b>8,524.00</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>50 - Salaries</b>						
5545 - Premium Pay	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5560 - Operational Replacement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servic</b>						
7040 - Dues & Publications	\$22.00	\$0.00	\$0.00	0.00	0.00	0.00
7055 - Operating Supply	\$42.41	\$0.00	\$0.00	0.00	0.00	0.00
7065 - Fire Fighting Supply	\$0.00	\$105.09	\$350.00	350.00	0.00	0.00
7080 - Fuel	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7090 - Office Supplies	\$2.82	\$0.00	\$50.00	50.00	0.00	0.00
7105 - Household Goods	\$346.92	\$282.10	\$500.00	600.00	0.00	0.00
7116 - Utilities - Natural Gas	\$1,344.94	\$704.32	\$1,488.00	1,488.00	0.00	0.00
7117 - Utilities - Electric	\$3,730.34	\$5,536.66	\$3,338.00	3,338.00	0.00	0.00
7118 - Utilities - Garbage	\$802.60	\$618.70	\$926.00	926.00	0.00	0.00
7119 - Utilities - Water	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7120 - Utilities - Other	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7122 - Utilities - Telephone	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7170 - Facility Maintenance	\$904.25	\$1,754.35	\$1,000.00	1,500.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$7,196.28</b>	<b>\$9,001.22</b>	<b>\$7,652.00</b>	<b>8,252.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$7,196.28</b>	<b>\$9,001.22</b>	<b>\$7,652.00</b>	<b>8,252.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$7,196.28</b>	<b>\$9,001.22</b>	<b>\$7,652.00</b>	<b>8,252.00</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>50 - Salaries</b>						
5540 - Temporary Labor	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servic</b>						
7040 - Dues & Publications	\$22.00	\$0.00	\$0.00	0.00	0.00	0.00
7055 - Operating Supply	\$215.00	\$0.00	\$0.00	0.00	0.00	0.00
7065 - Fire Fighting Supply	\$2,208.07	\$1,282.72	\$2,000.00	2,500.00	0.00	0.00
7070 - Rescue Supply	\$204.72	\$164.83	\$0.00	0.00	0.00	0.00
7080 - Fuel	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$3,756.93	\$2,013.44	\$4,528.35	3,600.00	0.00	0.00
7090 - Office Supplies	\$133.39	\$293.45	\$300.00	300.00	0.00	0.00
7105 - Household Goods	\$3,808.04	\$2,863.16	\$3,750.00	2,625.00	0.00	0.00
7116 - Utilities - Natural Gas	\$5,791.32	\$6,124.78	\$4,985.00	4,985.00	0.00	0.00
7117 - Utilities - Electric	\$12,450.53	\$10,546.24	\$13,207.00	13,207.00	0.00	0.00
7118 - Utilities - Garbage	\$2,922.15	\$3,166.07	\$2,750.00	2,750.00	0.00	0.00
7119 - Utilities - Water	\$1,498.74	\$1,596.81	\$1,749.00	1,749.00	0.00	0.00
7120 - Utilities - Other	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7122 - Utilities - Telephone	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7160 - Equipment Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7170 - Facility Maintenance	\$33,831.14	\$2,839.24	\$7,987.00	1,500.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$0.00	\$396.84	\$2,000.00	500.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$66,842.03</b>	<b>\$31,287.58</b>	<b>\$43,256.35</b>	<b>33,716.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$66,842.03</b>	<b>\$31,287.58</b>	<b>\$43,256.35</b>	<b>33,716.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$66,842.03</b>	<b>\$31,287.58</b>	<b>\$43,256.35</b>	<b>33,716.00</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>60 - Benefits</b>						
6656 - PERS Employer	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>60 - Benefits Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servic</b>						
7040 - Dues & Publications	\$22.00	\$0.00	\$0.00	0.00	0.00	0.00
7055 - Operating Supply	\$168.60	\$189.16	\$0.00	0.00	0.00	0.00
7065 - Fire Fighting Supply	\$1,537.51	\$848.63	\$1,500.00	1,500.00	0.00	0.00
7070 - Rescue Supply	\$95.25	\$101.57	\$0.00	0.00	0.00	0.00
7080 - Fuel	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$1,549.84	\$1,209.93	\$3,240.00	2,700.00	0.00	0.00
7090 - Office Supplies	\$130.95	\$208.06	\$500.00	400.00	0.00	0.00
7105 - Household Goods	\$2,468.02	\$2,147.68	\$2,500.00	1,575.00	0.00	0.00
7116 - Utilities - Natural Gas	\$4,611.12	\$4,916.05	\$4,157.00	4,157.00	0.00	0.00
7117 - Utilities - Electric	\$9,403.79	\$9,641.04	\$10,723.00	10,723.00	0.00	0.00
7118 - Utilities - Garbage	\$1,719.32	\$1,957.67	\$1,675.00	1,675.00	0.00	0.00
7119 - Utilities - Water	\$6,949.98	\$8,326.01	\$7,833.00	7,833.00	0.00	0.00
7120 - Utilities - Other	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7155 - Vehicle Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7160 - Equipment Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7170 - Facility Maintenance	\$2,609.23	\$6,308.49	\$3,500.00	1,500.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$31,265.61</b>	<b>\$35,854.29</b>	<b>\$35,628.00</b>	<b>32,063.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$31,265.61</b>	<b>\$35,854.29</b>	<b>\$35,628.00</b>	<b>32,063.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$31,265.61</b>	<b>\$35,854.29</b>	<b>\$35,628.00</b>	<b>32,063.00</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>70 - Materials and Servic</b>						
7040 - Dues & Publications	\$22.00	\$0.00	\$0.00	0.00	0.00	0.00
7055 - Operating Supply	\$1,127.34	\$22.25	\$0.00	0.00	0.00	0.00
7065 - Fire Fighting Supply	\$4,019.87	\$1,906.15	\$7,500.00	6,000.00	0.00	0.00
7070 - Rescue Supply	\$103.66	\$560.87	\$0.00	0.00	0.00	0.00
7075 - EMS Supply	\$34.92	\$0.00	\$0.00	0.00	0.00	0.00
7080 - Fuel	\$0.00	\$3.99	\$0.00	0.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$4,255.83	\$3,483.15	\$9,600.00	4,800.00	0.00	0.00
7090 - Office Supplies	\$176.74	\$320.55	\$400.00	900.00	0.00	0.00
7105 - Household Goods	\$4,858.78	\$2,986.19	\$3,000.00	3,325.00	0.00	0.00
7116 - Utilities - Natural Gas	\$7,554.86	\$3,156.95	\$6,245.00	6,245.00	0.00	0.00
7117 - Utilities - Electric	\$9,112.33	\$14,608.41	\$8,499.00	8,499.00	0.00	0.00
7118 - Utilities - Garbage	\$1,885.88	\$2,150.33	\$1,836.00	1,836.00	0.00	0.00
7119 - Utilities - Water	\$4,901.07	\$6,415.51	\$6,375.00	6,375.00	0.00	0.00
7120 - Utilities - Other	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7160 - Equipment Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7170 - Facility Maintenance	\$3,023.51	\$780.09	\$1,600.00	1,500.00	0.00	0.00
7180 - Computer & AV Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$0.00	\$500.00	\$500.00	500.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$41,076.79</b>	<b>\$36,894.44</b>	<b>\$45,555.00</b>	<b>39,980.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$41,076.79</b>	<b>\$36,894.44</b>	<b>\$45,555.00</b>	<b>39,980.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$41,076.79</b>	<b>\$36,894.44</b>	<b>\$45,555.00</b>	<b>39,980.00</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>70 - Materials and Servic</b>						
7040 - Dues & Publications	\$22.00	\$0.00	\$0.00	0.00	0.00	0.00
7055 - Operating Supply	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7065 - Fire Fighting Supply	\$286.63	\$1,575.29	\$1,000.00	1,500.00	0.00	0.00
7070 - Rescue Supply	\$209.06	\$104.23	\$0.00	0.00	0.00	0.00
7075 - EMS Supply	\$101.33	\$0.00	\$0.00	0.00	0.00	0.00
7080 - Fuel	\$0.00	\$22.35	\$0.00	0.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$1,354.74	\$2,037.32	\$2,700.00	2,700.00	0.00	0.00
7090 - Office Supplies	\$481.89	\$265.38	\$300.00	300.00	0.00	0.00
7105 - Household Goods	\$2,245.40	\$2,181.87	\$2,000.00	1,575.00	0.00	0.00
7116 - Utilities - Natural Gas	\$2,157.85	\$2,024.24	\$1,896.00	1,896.00	0.00	0.00
7117 - Utilities - Electric	\$6,361.01	\$7,443.61	\$7,070.00	7,070.00	0.00	0.00
7118 - Utilities - Garbage	\$533.90	\$536.25	\$557.00	557.00	0.00	0.00
7119 - Utilities - Water	\$1,611.72	\$3,005.35	\$1,817.00	1,817.00	0.00	0.00
7120 - Utilities - Other	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7160 - Equipment Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7170 - Facility Maintenance	\$24,230.20	\$1,664.19	\$1,500.00	1,500.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$0.00	\$0.00	\$1,000.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$39,595.73</b>	<b>\$20,860.08</b>	<b>\$19,840.00</b>	<b>18,915.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$39,595.73</b>	<b>\$20,860.08</b>	<b>\$19,840.00</b>	<b>18,915.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$39,595.73</b>	<b>\$20,860.08</b>	<b>\$19,840.00</b>	<b>18,915.00</b>	<b>0.00</b>	<b>0.00</b>

Projection Description	FY2021-22 Budget Projection
FullAccount Hierarchy	10 - General Fund
Org-Obj-Project Hierarchy	101318 - GF Station 18 Eagle Creek

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>70 - Materials and Servic</b>						
7040 - Dues & Publications	\$0.00	\$2.99	\$240.00	0.00	0.00	0.00
7055 - Operating Supply	\$25.06	\$8.99	\$0.00	0.00	0.00	0.00
7065 - Fire Fighting Supply	\$530.22	\$1,087.11	\$1,250.00	1,250.00	0.00	0.00
7070 - Rescue Supply	\$340.81	\$28.69	\$0.00	0.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$1,115.33	\$834.63	\$900.00	2,700.00	0.00	0.00
7090 - Office Supplies	\$448.21	\$243.90	\$300.00	300.00	0.00	0.00
7105 - Household Goods	\$2,491.63	\$1,601.25	\$2,500.00	1,575.00	0.00	0.00
7116 - Utilities - Natural Gas	\$2,206.98	\$2,369.52	\$2,057.00	2,057.00	0.00	0.00
7117 - Utilities - Electric	\$6,124.82	\$5,420.14	\$6,718.00	6,718.00	0.00	0.00
7118 - Utilities - Garbage	\$1,402.56	\$1,426.43	\$1,401.00	1,401.00	0.00	0.00
7119 - Utilities - Water	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7120 - Utilities - Other	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7122 - Utilities - Telephone	\$690.16	\$0.00	\$0.00	0.00	0.00	0.00
7170 - Facility Maintenance	\$5,201.97	\$1,368.80	\$250.00	1,500.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$0.00	\$642.01	\$0.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$20,577.75</b>	<b>\$15,034.46</b>	<b>\$15,616.00</b>	<b>17,501.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$20,577.75</b>	<b>\$15,034.46</b>	<b>\$15,616.00</b>	<b>17,501.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$20,577.75</b>	<b>\$15,034.46</b>	<b>\$15,616.00</b>	<b>17,501.00</b>	<b>0.00</b>	<b>0.00</b>

Projection Description	FY2021-22 Budget Projection
FullAccount Hierarchy	10 - General Fund
Org-Obj-Project Hierarchy	101319 - GF Station 19 Damascus

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>70 - Materials and Servic</b>						
7040 - Dues & Publications	\$0.00	\$22.30	\$0.00	0.00	0.00	0.00
7055 - Operating Supply	\$0.00	\$96.76	\$0.00	0.00	0.00	0.00
7065 - Fire Fighting Supply	\$557.95	\$985.17	\$2,000.00	6,550.00	0.00	0.00
7070 - Rescue Supply	\$832.68	\$535.35	\$0.00	0.00	0.00	0.00
7075 - EMS Supply	\$12.25	\$0.00	\$0.00	0.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$3,036.88	\$1,920.14	\$3,656.28	3,600.00	0.00	0.00
7090 - Office Supplies	\$220.96	\$564.27	\$400.00	500.00	0.00	0.00
7105 - Household Goods	\$3,630.85	\$4,346.34	\$3,500.00	2,100.00	0.00	0.00
7116 - Utilities - Natural Gas	\$8,348.56	\$2,945.64	\$809.00	809.00	0.00	0.00
7117 - Utilities - Electric	\$7,898.42	\$13,405.04	\$4,581.00	4,581.00	0.00	0.00
7118 - Utilities - Garbage	\$1,048.80	\$1,214.18	\$888.00	888.00	0.00	0.00
7119 - Utilities - Water	\$1,066.50	\$2,229.95	\$1,164.00	1,164.00	0.00	0.00
7120 - Utilities - Other	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7170 - Facility Maintenance	\$3,705.78	\$1,451.27	\$1,600.00	1,500.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$0.00	\$455.49	\$500.00	500.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$30,359.63</b>	<b>\$30,171.90</b>	<b>\$19,098.28</b>	<b>22,192.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$30,359.63</b>	<b>\$30,171.90</b>	<b>\$19,098.28</b>	<b>22,192.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$30,359.63</b>	<b>\$30,171.90</b>	<b>\$19,098.28</b>	<b>22,192.00</b>	<b>0.00</b>	<b>0.00</b>

Projection Description	FY2021-22 Budget Projection
FullAccount Hierarchy	10 - General Fund
Org-Obj-Project Hierarchy	101320 - GF Station 20 Highland

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>70 - Materials and Servic</b>						
7085 - Uniform & Protective Eqpt	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7116 - Utilities - Natural Gas	\$97.00	\$0.00	\$200.00	200.00	0.00	0.00
7117 - Utilities - Electric	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7118 - Utilities - Garbage	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7119 - Utilities - Water	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7120 - Utilities - Other	\$0.00	\$0.00	\$100.00	100.00	0.00	0.00
7170 - Facility Maintenance	\$0.00	\$0.00	\$500.00	0.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$97.00</b>	<b>\$0.00</b>	<b>\$800.00</b>	<b>300.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$97.00</b>	<b>\$0.00</b>	<b>\$800.00</b>	<b>300.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$97.00</b>	<b>\$0.00</b>	<b>\$800.00</b>	<b>300.00</b>	<b>0.00</b>	<b>0.00</b>

Projection Description	FY2021-22 Budget Projection
FullAccount Hierarchy	10 - General Fund
Org-Obj-Project Hierarchy	101321 - GF Station 21 Centennial Park

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>70 - Materials and Servic</b>						
7055 - Operating Supply	\$61.09	\$1,911.58	\$250.00	250.00	0.00	0.00
7116 - Utilities - Natural Gas	\$0.00	\$837.25	\$0.00	0.00	0.00	0.00
7117 - Utilities - Electric	\$0.00	\$3,397.06	\$0.00	0.00	0.00	0.00
7118 - Utilities - Garbage	\$0.00	\$501.00	\$0.00	0.00	0.00	0.00
7119 - Utilities - Water	\$0.00	\$1,011.10	\$0.00	0.00	0.00	0.00
7120 - Utilities - Other	\$0.00	\$0.00	\$2,000.00	2,000.00	0.00	0.00
7170 - Facility Maintenance	\$102.01	\$0.00	\$1,000.00	1,500.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$0.00	\$89.36	\$0.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$163.10</b>	<b>\$7,747.35</b>	<b>\$3,250.00</b>	<b>3,750.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$163.10</b>	<b>\$7,747.35</b>	<b>\$3,250.00</b>	<b>3,750.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$163.10</b>	<b>\$7,747.35</b>	<b>\$3,250.00</b>	<b>3,750.00</b>	<b>0.00</b>	<b>0.00</b>

Projection Description	FY2021-22 Budget Projection
FullAccount Hierarchy	10 - General Fund
Org-Obj-Project Hierarchy	101330 - GF Station 330 Estacada Main

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>70 - Materials and Servic</b>						
7055 - Operating Supply	\$0.00	\$97,494.90	\$0.00	0.00	0.00	0.00
7065 - Fire Fighting Supply	\$0.00	\$8,455.98	\$7,500.00	0.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$0.00	\$20,574.59	\$5,000.00	0.00	0.00	0.00
7090 - Office Supplies	\$0.00	\$331.09	\$4,500.00	0.00	0.00	0.00
7105 - Household Goods	\$0.00	\$2,555.82	\$4,000.00	0.00	0.00	0.00
7135 - Medical Exams	\$0.00	\$15,809.17	\$0.00	0.00	0.00	0.00
7155 - Vehicle Maintenance	\$0.00	\$21,675.90	\$0.00	0.00	0.00	0.00
7160 - Equipment Maintenance	\$0.00	\$142.92	\$0.00	0.00	0.00	0.00
7165 - Radio Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7170 - Facility Maintenance	\$0.00	\$5,029.80	\$9,500.00	0.00	0.00	0.00
7180 - Computer & AV Maintenance	\$0.00	\$28,292.40	\$0.00	0.00	0.00	0.00
7190 - Training Expense	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7205 - Postage & Freight	\$0.00	\$1,454.75	\$0.00	0.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$0.00	\$10,858.99	\$2,300.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$0.00</b>	<b>\$212,676.31</b>	<b>\$32,800.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$212,676.31</b>	<b>\$32,800.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$0.00</b>	<b>\$212,676.31</b>	<b>\$32,800.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Projection Description	FY2021-22 Budget Projection
FullAccount Hierarchy	10 - General Fund
Org-Obj-Project Hierarchy	101333 - GF Station 333 George Rd.

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>70 - Materials and Servic</b>						
7055 - Operating Supply	\$0.00	\$1,336.53	\$0.00	0.00	0.00	0.00
7065 - Fire Fighting Supply	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7090 - Office Supplies	\$0.00	\$0.00	\$200.00	0.00	0.00	0.00
7105 - Household Goods	\$0.00	\$238.32	\$1,000.00	0.00	0.00	0.00
7135 - Medical Exams	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7155 - Vehicle Maintenance	\$0.00	\$1,188.65	\$0.00	0.00	0.00	0.00
7160 - Equipment Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7165 - Radio Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7170 - Facility Maintenance	\$0.00	\$320.70	\$2,500.00	0.00	0.00	0.00
7180 - Computer & AV Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7190 - Training Expense	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7205 - Postage & Freight	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$0.00</b>	<b>\$3,084.20</b>	<b>\$3,700.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$3,084.20</b>	<b>\$3,700.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$0.00</b>	<b>\$3,084.20</b>	<b>\$3,700.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>50 - Salaries</b>						
5510 - Captain	\$0.00	\$0.00	\$0.00	119,028.00	0.00	0.00
5512 - Lieutenant	\$0.00	\$0.00	\$0.00	546,000.00	0.00	0.00
5515 - Apparatus Operator	\$0.00	\$0.00	\$0.00	585,943.00	0.00	0.00
5520 - Fire Fighter	\$0.00	\$0.00	\$0.00	768,783.00	0.00	0.00
5545 - Premium Pay	\$0.00	\$0.00	\$0.00	53,075.00	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,072,829.00</b>	<b>0.00</b>	<b>0.00</b>
<b>60 - Benefits</b>						
6620 - SS/Medicare	\$0.00	\$0.00	\$0.00	158,571.00	0.00	0.00
6640 - Tri-Met Taxes	\$0.00	\$0.00	\$0.00	16,245.00	0.00	0.00
6650 - Transit Tax	\$0.00	\$0.00	\$0.00	207.00	0.00	0.00
6656 - PERS Employer	\$0.00	\$0.00	\$0.00	501,063.00	0.00	0.00
6670 - Deferred Compensation	\$0.00	\$0.00	\$0.00	112,199.00	0.00	0.00
6690 - Caf� Plan Benefits	\$0.00	\$0.00	\$0.00	64,134.00	0.00	0.00
6691 - PEHP	\$0.00	\$0.00	\$0.00	25,200.00	0.00	0.00
6693 - Health Trust	\$0.00	\$0.00	\$0.00	20,198.00	0.00	0.00
6705 - Workers Compensation	\$0.00	\$0.00	\$0.00	2,284.00	0.00	0.00
<b>60 - Benefits Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>900,101.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servic</b>						
7085 - Uniform & Protective Eqpt	\$0.00	\$0.00	\$0.00	6,300.00	0.00	0.00
7105 - Household Goods	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>6,300.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,979,230.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,979,230.00</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>50 - Salaries</b>						
5505 - Battalion Chief	\$153,882.20	\$143,387.62	\$152,919.00	151,404.00	0.00	0.00
5506 - Exempt Staff Group	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5510 - Captain	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5530 - Non-exempt Staff Group	\$39,534.13	\$54,905.62	\$55,730.00	59,104.00	0.00	0.00
5535 - Other Employee	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5540 - Temporary Labor	\$8,643.53	\$5,365.63	\$6,000.00	6,000.00	0.00	0.00
5545 - Premium Pay	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5555 - School Replacement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5562 - Vacation Buyback	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5600 - Overtime	\$89,689.81	\$42,379.01	\$60,000.00	89,750.00	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$291,749.67</b>	<b>\$246,037.88</b>	<b>\$274,649.00</b>	<b>306,258.00</b>	<b>0.00</b>	<b>0.00</b>
<b>60 - Benefits</b>						
6620 - SS/Medicare	\$20,199.36	\$17,278.84	\$21,011.00	23,429.00	0.00	0.00
6640 - Tri-Met Taxes	\$1,019.98	\$1,881.71	\$1,648.00	2,400.00	0.00	0.00
6650 - Transit Tax	\$0.00	\$0.00	\$27.00	31.00	0.00	0.00
6656 - PERS Employer	\$40,910.83	\$49,403.04	\$55,133.00	67,462.00	0.00	0.00
6670 - Deferred Compensation	\$3,629.12	\$3,973.22	\$7,370.00	10,651.00	0.00	0.00
6690 - Caf� Plan Benefits	\$27,522.47	\$33,449.80	\$6,553.00	6,108.00	0.00	0.00
6691 - PEHP	\$2,400.00	\$2,400.00	\$2,400.00	2,400.00	0.00	0.00
6693 - Health Trust	\$1,557.00	\$1,982.89	\$2,086.00	2,105.00	0.00	0.00
6705 - Workers Compensation	\$0.00	\$0.00	\$0.00	92.00	0.00	0.00
<b>60 - Benefits Total</b>	<b>\$97,238.76</b>	<b>\$110,369.50</b>	<b>\$96,228.00</b>	<b>114,678.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servic</b>						
7015 - Meeting Expense	\$118.26	\$61.05	\$100.00	100.00	0.00	0.00
7040 - Dues & Publications	\$1,665.00	\$1,086.50	\$1,000.00	1,200.00	0.00	0.00
7045 - Awards & Recognitions	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7055 - Operating Supply	\$34,996.56	\$76,694.17	\$25,000.00	13,000.00	0.00	0.00
7065 - Fire Fighting Supply	\$34.40	\$0.00	\$0.00	0.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$39,249.50	\$28,424.52	\$30,000.00	34,000.00	0.00	0.00
7095 - Software & Supplies	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7105 - Household Goods	\$143.81	\$88.31	\$0.00	0.00	0.00	0.00
7120 - Utilities - Other	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7122 - Utilities - Telephone	\$2,288.88	\$4,010.26	\$2,300.00	2,300.00	0.00	0.00
7130 - Insurance - Property/Casualty	\$6,765.97	\$26,905.84	\$24,500.00	24,500.00	0.00	0.00
7135 - Medical Exams	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7140 - Schools/Conferences Registrati	\$3,164.46	\$2,339.45	\$1,500.00	0.00	0.00	0.00
7141 - Tuition Reimbursement	\$16,527.69	\$20,533.16	\$27,000.00	20,000.00	0.00	0.00
7142 - Travel Expense	\$602.86	\$0.00	\$1,000.00	0.00	0.00	0.00
7145 - Mileage Reimbursement	\$42,582.23	\$46,013.68	\$60,000.00	50,000.00	0.00	0.00
7150 - Volunteer Fire Fighter Exp	\$67,075.68	\$40,000.00	\$80,810.00	40,000.00	0.00	0.00
7170 - Facility Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7190 - Training Expense	\$3,514.10	\$2,217.09	\$0.00	0.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7215 - Other Expense	\$149.12	\$0.00	\$0.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$218,878.52</b>	<b>\$248,374.03</b>	<b>\$253,210.00</b>	<b>185,100.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$607,866.95</b>	<b>\$604,781.41</b>	<b>\$624,087.00</b>	<b>606,036.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$607,866.95</b>	<b>\$604,781.41</b>	<b>\$624,087.00</b>	<b>606,036.00</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>50 - Salaries</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>60 - Benefits</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servic</b>						
7010 - Election Costs	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7015 - Meeting Expense	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7035 - Bank Charges	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7040 - Dues & Publications	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7045 - Awards & Recognitions	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7055 - Operating Supply	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7065 - Fire Fighting Supply	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7080 - Fuel	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$178.96	\$0.00	\$0.00	0.00	0.00	0.00
7090 - Office Supplies	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7095 - Software & Supplies	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7105 - Household Goods	\$55.74	\$0.00	\$0.00	0.00	0.00	0.00
7110 - Professional Services	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7115 - Dispatch Services	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7122 - Utilities - Telephone	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7130 - Insurance - Property/Casualty	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7140 - Schools/Conferences Registrati	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7141 - Tuition Reimbursement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7142 - Travel Expense	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7145 - Mileage Reimbursement	\$204.16	\$0.00	\$0.00	0.00	0.00	0.00
7155 - Vehicle Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7160 - Equipment Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7165 - Radio Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7170 - Facility Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7175 - Office Equipment Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7180 - Computer & AV Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7185 - SCBA Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7190 - Training Expense	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7195 - Public Education	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7205 - Postage & Freight	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7215 - Other Expense	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$438.86</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>80 - Capital Outlay</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$438.86</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$438.86</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>50 - Salaries</b>						
5503 - Deputy Chief	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5504 - Division Chief	\$98,699.48	\$162,928.62	\$167,536.00	164,703.00	0.00	0.00
5505 - Battalion Chief	\$140,600.05	\$98,334.51	\$152,919.00	0.00	0.00	0.00
5506 - Exempt Staff Group	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5510 - Captain	\$0.00	\$0.00	\$120,230.00	119,028.00	0.00	0.00
5512 - Lieutenant	\$96,950.03	\$116,717.48	\$0.00	0.00	0.00	0.00
5520 - Fire Fighter	\$93,968.63	\$0.00	\$0.00	0.00	0.00	0.00
5530 - Non-exempt Staff Group	\$61,204.23	\$56,546.76	\$60,874.00	64,564.00	0.00	0.00
5535 - Other Employee	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5540 - Temporary Labor	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5545 - Premium Pay	\$5,104.06	\$0.00	\$0.00	0.00	0.00	0.00
5555 - School Replacement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5562 - Vacation Buyback	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5563 - Retirement/Separation Vacation	\$0.00	\$62,557.36	\$0.00	0.00	0.00	0.00
5564 - Other Leave Buyback	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5600 - Overtime	\$22,897.21	\$28,019.86	\$55,169.36	40,885.36	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$519,423.69</b>	<b>\$525,104.59</b>	<b>\$556,728.36</b>	<b>389,180.36</b>	<b>0.00</b>	<b>0.00</b>
<b>60 - Benefits</b>						
6620 - SS/Medicare	\$37,719.56	\$34,257.52	\$42,590.00	29,772.00	0.00	0.00
6640 - Tri-Met Taxes	\$1,922.43	\$3,996.89	\$3,340.00	3,050.00	0.00	0.00
6650 - Transit Tax	\$0.00	\$0.00	\$56.00	39.00	0.00	0.00
6656 - PERS Employer	\$98,484.51	\$105,719.98	\$120,949.00	84,880.00	0.00	0.00
6660 - PERS Employee 6%	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6670 - Deferred Compensation	\$8,402.69	\$8,589.78	\$17,077.00	17,704.00	0.00	0.00
6690 - Caf� Plan Benefits	\$63,404.03	\$64,302.91	\$13,106.00	9,162.00	0.00	0.00
6691 - PEHP	\$3,400.00	\$4,400.00	\$4,800.00	3,600.00	0.00	0.00
6693 - Health Trust	\$4,268.00	\$4,071.39	\$5,016.00	3,483.00	0.00	0.00
6701 - Vehicle Allowance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6705 - Workers Compensation	\$0.00	\$0.00	\$0.00	137.00	0.00	0.00
<b>60 - Benefits Total</b>	<b>\$217,601.22</b>	<b>\$225,338.47</b>	<b>\$206,934.00</b>	<b>151,827.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servc</b>						
7010 - Election Costs	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7015 - Meeting Expense	\$874.33	\$453.02	\$1,230.00	1,080.00	0.00	0.00
7040 - Dues & Publications	\$2,564.54	\$2,429.85	\$2,700.00	2,700.00	0.00	0.00
7045 - Awards & Recognitions	\$1,261.26	\$409.09	\$3,500.00	0.00	0.00	0.00
7050 - Program R & D	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7055 - Operating Supply	\$14,017.05	\$6,100.37	\$5,310.00	0.00	0.00	0.00
7065 - Fire Fighting Supply	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7075 - EMS Supply	\$17,814.58	\$357,548.32	\$439,495.60	286,575.92	0.00	0.00
7085 - Uniform & Protective Eqpt	\$999.59	\$1,403.72	\$1,800.00	600.00	0.00	0.00
7090 - Office Supplies	\$361.01	\$135.00	\$0.00	0.00	0.00	0.00
7095 - Software & Supplies	\$10,194.58	\$0.00	\$8,000.00	0.00	0.00	0.00
7110 - Professional Services	\$84,811.03	\$593,593.53	\$258,977.00	297,198.00	0.00	0.00
7115 - Dispatch Services	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7116 - Utilities - Natural Gas	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7117 - Utilities - Electric	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7118 - Utilities - Garbage	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7119 - Utilities - Water	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7120 - Utilities - Other	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7122 - Utilities - Telephone	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7135 - Medical Exams	\$78,843.17	\$40,248.50	\$7,350.00	0.00	0.00	0.00
7140 - Schools/Conferences Registrati	\$6,872.45	\$1,092.82	\$1,950.00	650.00	0.00	0.00
7141 - Tuition Reimbursement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7142 - Travel Expense	\$6,080.18	\$315.90	\$6,532.00	2,844.00	0.00	0.00
7145 - Mileage Reimbursement	\$216.24	\$258.16	\$300.00	150.00	0.00	0.00
7160 - Equipment Maintenance	\$36,815.71	\$33,627.02	\$39,034.00	39,034.00	0.00	0.00
7165 - Radio Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7170 - Facility Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7180 - Computer & AV Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7190 - Training Expense	-\$986.25	\$196.16	\$0.00	0.00	0.00	0.00
7195 - Public Education	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$0.00	\$144.96	\$0.00	0.00	0.00	0.00
7215 - Other Expense	\$29,850.02	\$180.00	\$32,485.00	650.00	0.00	0.00
<b>70 - Materials and Servc Total</b>	<b>\$290,589.49</b>	<b>\$1,038,136.42</b>	<b>\$808,663.60</b>	<b>631,481.92</b>	<b>0.00</b>	<b>0.00</b>
<b>80 - Capital Outlay</b>						
<b>Grand Total</b>	<b>\$1,035,829.37</b>	<b>\$1,949,328.36</b>	<b>\$1,572,325.96</b>	<b>1,172,489.28</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>50 - Salaries</b>						
5520 - Fire Fighter	\$0.00	\$94,898.90	\$97,755.00	96,777.00	0.00	0.00
5540 - Temporary Labor	\$0.00	\$0.00	\$2,000.00	2,000.00	0.00	0.00
5545 - Premium Pay	\$0.00	\$5,176.32	\$5,694.00	8,362.00	0.00	0.00
5600 - Overtime	\$0.00	\$0.00	\$5,000.00	0.00	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$0.00</b>	<b>\$100,075.22</b>	<b>\$110,449.00</b>	<b>107,139.00</b>	<b>0.00</b>	<b>0.00</b>
<b>60 - Benefits</b>						
6620 - SS/Medicare	\$0.00	\$7,360.93	\$8,449.00	8,196.00	0.00	0.00
6640 - Tri-Met Taxes	\$0.00	\$810.73	\$663.00	840.00	0.00	0.00
6650 - Transit Tax	\$0.00	\$0.00	\$11.00	11.00	0.00	0.00
6656 - PERS Employer	\$0.00	\$30,092.11	\$31,511.00	29,570.00	0.00	0.00
6670 - Deferred Compensation	\$0.00	\$2,243.04	\$2,444.00	5,396.00	0.00	0.00
6690 - Caf� Plan Benefits	\$0.00	\$21,739.21	\$3,276.00	3,054.00	0.00	0.00
6691 - PEHP	\$0.00	\$1,200.00	\$1,200.00	1,200.00	0.00	0.00
6693 - Health Trust	\$0.00	\$948.96	\$978.00	968.00	0.00	0.00
6703 - Cell/Tech Allowance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6705 - Workers Compensation	\$0.00	\$0.00	\$0.00	59.00	0.00	0.00
<b>60 - Benefits Total</b>	<b>\$0.00</b>	<b>\$64,394.98</b>	<b>\$48,532.00</b>	<b>49,294.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servic</b>						
7015 - Meeting Expense	\$0.00	\$0.00	\$200.00	150.00	0.00	0.00
7040 - Dues & Publications	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7055 - Operating Supply	\$0.00	\$9,847.34	\$40,500.00	500.00	0.00	0.00
7075 - EMS Supply	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$0.00	\$0.00	\$300.00	300.00	0.00	0.00
7110 - Professional Services	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7135 - Medical Exams	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7140 - Schools/Conferences Registrati	\$0.00	\$0.00	\$0.00	1,745.00	0.00	0.00
7142 - Travel Expense	\$0.00	\$0.00	\$0.00	5,688.00	0.00	0.00
7145 - Mileage Reimbursement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7180 - Computer & AV Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$0.00</b>	<b>\$9,847.34</b>	<b>\$41,000.00</b>	<b>8,383.00</b>	<b>0.00</b>	<b>0.00</b>
<b>80 - Capital Outlay</b>						
8835 - EMS & Rescue Equipment	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>80 - Capital Outlay Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$174,317.54</b>	<b>\$199,981.00</b>	<b>164,816.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$0.00</b>	<b>\$174,317.54</b>	<b>\$199,981.00</b>	<b>164,816.00</b>	<b>0.00</b>	<b>0.00</b>

## BUSINESS SERVICES

The Business Services Division is comprised of several support departments, including Financial Services, Fleet Services, Data Management, Fire Prevention and the Fire Marshal's Office, Information Technology, Logistics, Facilities Management, Human Resources, and Administration. Funds budgeted in this Division provide for 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 48.0 FTE staff members and has a total FY2021-22 Budget for operations of \$16,094,895, and another \$2,075,504 for debt service.

Projection Description  
FullAccount Hierarchy  
Org-Obj-Project Hierarchy

FY2021-22 Budget Projection  
10 - General Fund  
(Multiple Items)

### BUSINESS SERVICES DIVISION

	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY 2022 PROPOSED	FY 2022 APPROVED	FY 2022 ADOPTED
<b>Expense</b>						
<b>50 - Salaries</b>						
5501 - Fire Chief	\$189,346.74	\$0.00	\$0.00	0.00	0.00	0.00
5503 - Deputy Chief	\$173,719.14	\$178,921.36	\$184,289.00	378,000.00	0.00	0.00
5504 - Division Chief	\$90,884.22	\$262,021.61	\$335,071.00	329,405.00	0.00	0.00
5505 - Battalion Chief	\$134,585.78	\$144,035.76	\$152,919.00	151,404.00	0.00	0.00
5506 - Exempt Staff Group	\$1,396,959.19	\$1,529,230.85	\$1,872,908.00	1,865,588.00	0.00	0.00
5507 - Fire Inspectors	\$439,851.83	\$483,196.87	\$549,160.00	542,718.00	0.00	0.00
5508 - Deputy Fire Marshal Captain	\$325,846.49	\$233,434.99	\$180,345.00	119,028.00	0.00	0.00
5509 - Deputy Fire Marshall Lieutenan	\$211,086.66	\$214,160.63	\$220,606.00	218,400.00	0.00	0.00
5530 - Non-exempt Staff Group	\$1,316,757.39	\$1,171,839.64	\$1,112,960.00	1,131,886.00	0.00	0.00
5535 - Other Employee	\$74,170.24	\$74,906.25	\$38,963.00	0.00	0.00	0.00
5540 - Temporary Labor	\$14,465.50	\$14,642.90	\$28,365.00	33,200.00	0.00	0.00
5562 - Vacation Buyback	\$69,358.88	\$66,405.95	\$40,000.00	0.00	0.00	0.00
5563 - Retirement/Separation Vacation	\$2,972.92	\$55,406.85	\$0.00	0.00	0.00	0.00
5600 - Overtime	\$99,640.68	\$128,097.41	\$72,735.00	70,598.00	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$4,539,645.66</b>	<b>\$4,556,301.07</b>	<b>\$4,788,321.00</b>	<b>4,840,227.00</b>	<b>0.00</b>	<b>0.00</b>
<b>60 - Benefits</b>						
6620 - SS/Medicare	\$339,293.68	\$342,487.68	\$368,222.00	372,193.00	0.00	0.00
6640 - Tri-Met Taxes	\$117,879.55	\$35,871.53	\$28,879.00	38,130.00	0.00	0.00
6650 - Transit Tax	\$0.00	\$0.00	\$483.00	488.00	0.00	0.00
6656 - PERS Employer	\$853,123.78	\$980,253.93	\$1,014,948.00	1,183,869.00	0.00	0.00
6667 - PERS Bond Payment	\$1,797,517.53	\$0.00	\$0.00	0.00	0.00	0.00
6670 - Deferred Compensation	\$106,690.15	\$123,335.12	\$149,769.00	187,624.00	0.00	0.00
6675 - Unemployment	\$8,385.89	\$551.12	\$5,000.00	5,000.00	0.00	0.00
6680 - Life Insurance	\$38,061.82	\$38,548.99	\$45,093.88	45,000.00	0.00	0.00
6685 - Conflagration Benefits	\$0.00	\$0.00	\$12,972.00	0.00	0.00	0.00
6689 - Cafe Plan Claims Costs	\$0.00	\$0.00	\$3,176,449.00	4,710,268.00	0.00	0.00
6690 - Café Plan Benefits	\$713,954.99	\$1,484,985.98	\$145,826.00	146,592.00	0.00	0.00
6691 - PEHP	\$60,500.00	\$56,650.00	\$56,600.00	54,800.00	0.00	0.00
6692 - Other Post-Employ Benefits	\$552,786.80	\$787,920.75	\$630,565.00	630,565.00	0.00	0.00
6693 - Health Trust	\$35,109.00	\$162,905.13	\$49,672.00	47,364.00	0.00	0.00
6701 - Vehicle Allowance	\$6,612.24	\$14,326.32	\$22,040.08	22,040.00	0.00	0.00
6702 - Tool Allowance	\$6,000.00	\$5,550.00	\$6,000.00	6,000.00	0.00	0.00
6703 - Cell/Tech Allowance	\$2,550.00	\$3,600.00	\$3,000.00	3,000.00	0.00	0.00
6705 - Workers Compensation	\$765,978.14	\$924,625.53	\$688,168.00	607,196.00	0.00	0.00
<b>60 - Benefits Total</b>	<b>\$5,404,443.57</b>	<b>\$4,961,612.08</b>	<b>\$6,403,686.96</b>	<b>8,060,129.00</b>	<b>0.00</b>	<b>0.00</b>

	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY 2022 PROPOSED	FY 2022 APPROVED	FY 2022 ADOPTED
<b>Expense</b>						
70 - Materials and Servic						
7010 - Election Costs	\$31,437.62	\$0.00	\$0.00	0.00	0.00	0.00
7015 - Meeting Expense	\$7,598.39	\$2,058.88	\$2,250.00	1,650.00	0.00	0.00
7030 - Civil Service Exam Expense	\$10,801.55	\$5,534.78	\$3,500.00	3,500.00	0.00	0.00
7035 - Bank Charges	\$15,489.21	\$15,021.25	\$15,000.00	15,600.00	0.00	0.00
7040 - Dues & Publications	\$20,987.46	\$12,893.36	\$10,182.00	7,410.00	0.00	0.00
7045 - Awards & Recognitions	\$24,783.72	\$640.38	\$0.00	0.00	0.00	0.00
7055 - Operating Supply	\$120,991.34	\$110,492.38	\$113,970.80	160,409.00	0.00	0.00
7065 - Fire Fighting Supply	\$1,856.80	\$704.36	\$1,810.22	0.00	0.00	0.00
7075 - EMS Supply	\$51.75	\$0.00	\$0.00	0.00	0.00	0.00
7078 - Department Consumables	\$21,577.30	\$19,437.38	\$19,021.00	21,500.00	0.00	0.00
7080 - Fuel	\$277,983.88	\$202,076.74	\$273,976.30	257,006.61	0.00	0.00
7085 - Uniform & Protective Eqpt	\$201,042.02	\$177,971.37	\$380,937.87	118,725.92	0.00	0.00
7090 - Office Supplies	\$9,790.98	\$6,789.35	\$11,534.00	10,000.00	0.00	0.00
7095 - Software & Supplies	\$333,173.87	\$374,925.49	\$605,943.83	589,768.00	0.00	0.00
7105 - Household Goods	\$6,779.04	\$6,180.47	\$5,000.00	4,750.00	0.00	0.00
7110 - Professional Services	\$344,604.22	\$314,585.52	\$389,215.72	363,825.00	0.00	0.00
7116 - Utilities - Natural Gas	\$13,400.63	\$11,648.06	\$7,339.00	12,079.00	0.00	0.00
7117 - Utilities - Electric	\$34,140.99	\$35,391.75	\$35,601.00	36,681.00	0.00	0.00
7118 - Utilities - Garbage	\$4,834.97	\$5,083.23	\$11,522.00	5,269.00	0.00	0.00
7119 - Utilities - Water	\$16,459.76	\$19,129.03	\$27,553.00	22,030.00	0.00	0.00
7120 - Utilities - Other	\$75,204.28	\$83,703.50	\$106,680.00	110,260.00	0.00	0.00
7122 - Utilities - Telephone	\$361,474.34	\$347,743.30	\$356,664.98	284,505.95	0.00	0.00
7130 - Insurance - Property/Casualty	\$233,879.00	\$121,229.00	\$301,476.00	297,000.00	0.00	0.00
7135 - Medical Exams	\$0.00	\$0.00	\$7,000.00	0.00	0.00	0.00
7140 - Schools/Conferences Registrati	\$24,756.58	\$7,063.55	\$30,180.00	18,599.00	0.00	0.00
7141 - Tuition Reimbursement	\$27,994.37	\$21,845.68	\$30,000.00	12,000.00	0.00	0.00
7142 - Travel Expense	\$16,527.73	\$8,903.99	\$11,000.00	7,383.00	0.00	0.00
7145 - Mileage Reimbursement	\$2,279.17	\$1,386.87	\$2,050.00	2,350.00	0.00	0.00
7155 - Vehicle Maintenance	\$373,960.91	\$372,049.06	\$434,804.03	417,527.00	0.00	0.00
7160 - Equipment Maintenance	\$0.00	\$14,379.97	\$25,000.00	56,000.00	0.00	0.00
7165 - Radio Maintenance	\$10,137.17	\$3,535.00	\$0.00	0.00	0.00	0.00
7170 - Facility Maintenance	\$134,864.96	\$156,413.17	\$262,279.60	179,245.00	0.00	0.00
7175 - Office Equipment Maintenance	\$40,339.45	\$47,628.57	\$100,469.46	63,190.00	0.00	0.00
7180 - Computer & AV Maintenance	\$17,178.73	\$72,698.54	\$84,081.00	55,000.00	0.00	0.00
7187 - Fire Extinguisher Expense	\$0.00	\$3,005.75	\$4,000.00	4,000.00	0.00	0.00
7190 - Training Expense	\$1,472.97	\$1,707.91	\$0.00	0.00	0.00	0.00
7195 - Public Education	\$43,192.69	\$40,776.53	\$45,000.00	0.00	0.00	0.00
7205 - Postage & Freight	\$33,055.55	\$19,226.46	\$28,830.90	30,000.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$46,764.53	\$16,601.24	\$22,600.00	27,276.00	0.00	0.00
7215 - Other Expense	\$2,978.01	\$36,850.57	\$0.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$2,943,845.94</b>	<b>\$2,697,312.44</b>	<b>\$3,766,472.71</b>	<b>3,194,539.48</b>	<b>0.00</b>	<b>0.00</b>
80 - Capital Outlay						
8860 - Facility Improvement	\$34,898.00	\$2,853.35	\$0.00	0.00	0.00	0.00
8870 - Furniture, Appliances & Tools	\$166,519.47	\$1,197.98	\$0.00	0.00	0.00	0.00
8885 - Office Equipment	\$26.99	\$0.00	\$0.00	0.00	0.00	0.00
8890 - Computer & AV Equipment	\$80,436.17	\$47,570.80	\$0.00	0.00	0.00	0.00
<b>80 - Capital Outlay Total</b>	<b>\$281,880.63</b>	<b>\$51,622.13</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>SUBTOTAL EXPENSES</b>	<b>\$13,169,815.80</b>	<b>\$12,266,847.72</b>	<b>\$14,958,480.67</b>	<b>\$16,094,895.48</b>	<b>\$0.00</b>	<b>\$0.00</b>
85 - Debt Service						
9916 - Debt Service Principal	\$0.00	\$1,135,000.00	\$1,285,000.00	1,445,000.00	0.00	0.00
9917 - Debt Service Interest	\$0.00	\$749,014.19	\$694,806.00	630,504.00	0.00	0.00
<b>85 - Debt Service Total</b>	<b>\$0.00</b>	<b>\$1,884,014.19</b>	<b>\$1,979,806.00</b>	<b>2,075,504.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENSE TOTAL</b>	<b>\$13,169,815.80</b>	<b>\$14,150,861.91</b>	<b>\$16,938,286.67</b>	<b>18,170,399.48</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>50 - Salaries</b>						
5506 - Exempt Staff Group	\$223,194.63	\$238,267.64	\$247,430.00	247,430.00	0.00	0.00
5530 - Non-exempt Staff Group	\$434,411.55	\$442,232.06	\$485,635.00	536,412.00	0.00	0.00
5562 - Vacation Buyback	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5600 - Overtime	\$6,167.09	\$8,098.28	\$6,000.00	9,000.00	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$663,773.27</b>	<b>\$688,597.98</b>	<b>\$739,065.00</b>	<b>792,842.00</b>	<b>0.00</b>	<b>0.00</b>
<b>60 - Benefits</b>						
6620 - SS/Medicare	\$53,694.84	\$53,455.93	\$56,538.00	60,652.00	0.00	0.00
6640 - Tri-Met Taxes	\$2,701.48	\$5,419.81	\$4,434.00	6,214.00	0.00	0.00
6650 - Transit Tax	\$0.00	\$0.00	\$74.00	79.00	0.00	0.00
6656 - PERS Employer	\$86,360.86	\$112,548.18	\$120,985.00	146,993.00	0.00	0.00
6670 - Deferred Compensation	\$14,940.12	\$18,925.60	\$21,000.00	23,400.00	0.00	0.00
6689 - Cafe Plan Claims Costs	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6690 - Café Plan Benefits	\$118,256.70	\$136,979.78	\$26,212.00	27,486.00	0.00	0.00
6691 - PEHP	\$9,600.00	\$9,200.00	\$9,600.00	10,800.00	0.00	0.00
6693 - Health Trust	\$5,320.00	\$6,796.08	\$7,331.00	7,838.00	0.00	0.00
6700 - Floater Allowance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6702 - Tool Allowance	\$6,000.00	\$5,550.00	\$6,000.00	6,000.00	0.00	0.00
6705 - Workers Compensation	\$0.00	\$0.00	\$0.00	412.00	0.00	0.00
<b>60 - Benefits Total</b>	<b>\$296,874.00</b>	<b>\$348,875.38</b>	<b>\$252,174.00</b>	<b>289,874.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servc</b>						
7040 - Dues & Publications	\$583.00	\$403.00	\$5.00	705.00	0.00	0.00
7055 - Operating Supply	\$92,714.90	\$81,300.54	\$70,938.47	133,959.00	0.00	0.00
7075 - EMS Supply	\$10.03	\$0.00	\$0.00	0.00	0.00	0.00
7078 - Department Consumables	\$18,701.77	\$16,093.43	\$17,021.00	19,500.00	0.00	0.00
7080 - Fuel	\$277,957.05	\$202,076.74	\$273,876.30	257,006.61	0.00	0.00
7085 - Uniform & Protective Eqpt	\$8,481.96	\$5,166.05	\$7,052.87	6,882.92	0.00	0.00
7090 - Office Supplies	\$740.42	\$310.89	\$1,006.00	850.00	0.00	0.00
7095 - Software & Supplies	\$6,164.76	\$7,418.00	\$8,584.00	8,768.00	0.00	0.00
7105 - Household Goods	\$1,165.72	\$750.65	\$1,000.00	1,000.00	0.00	0.00
7116 - Utilities - Natural Gas	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7117 - Utilities - Electric	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7118 - Utilities - Garbage	\$0.00	\$2,442.66	\$2,061.00	2,451.00	0.00	0.00
7119 - Utilities - Water	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7120 - Utilities - Other	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7140 - Schools/Conferences Registrati	\$1,195.00	\$985.00	\$0.00	4,700.00	0.00	0.00
7141 - Tuition Reimbursement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7142 - Travel Expense	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7145 - Mileage Reimbursement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7155 - Vehicle Maintenance	\$373,960.91	\$372,035.97	\$434,804.03	417,527.00	0.00	0.00
7160 - Equipment Maintenance	\$0.00	\$14,379.97	\$25,000.00	51,000.00	0.00	0.00
7170 - Facility Maintenance	\$51.78	\$3,604.20	\$4,500.00	4,800.00	0.00	0.00
7180 - Computer & AV Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7190 - Training Expense	\$1,472.97	\$1,707.91	\$0.00	0.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$23,533.18	\$4,192.93	\$0.00	1,200.00	0.00	0.00
7215 - Other Expense	\$2,585.77	\$0.00	\$0.00	0.00	0.00	0.00
<b>70 - Materials and Servc Total</b>	<b>\$809,319.22</b>	<b>\$712,867.94</b>	<b>\$845,848.67</b>	<b>910,349.53</b>	<b>0.00</b>	<b>0.00</b>
<b>80 - Capital Outlay</b>						
8850 - Staff Vehicles	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
8870 - Furniture, Appliances & Tools	\$36,337.64	\$0.00	\$0.00	0.00	0.00	0.00
<b>80 - Capital Outlay Total</b>	<b>\$36,337.64</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$1,806,304.13</b>	<b>\$1,750,341.30</b>	<b>\$1,837,087.67</b>	<b>1,993,065.53</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$1,806,304.13</b>	<b>\$1,750,341.30</b>	<b>\$1,837,087.67</b>	<b>1,993,065.53</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>50 - Salaries</b>						
5504 - Division Chief	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5505 - Battalion Chief	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5506 - Exempt Staff Group	\$173,657.14	\$227,524.24	\$333,134.00	281,097.00	0.00	0.00
5510 - Captain	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5512 - Lieutenant	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5520 - Fire Fighter	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5530 - Non-exempt Staff Group	\$41,680.96	\$40,821.74	\$0.00	0.00	0.00	0.00
5540 - Temporary Labor	\$0.00	\$800.00	\$4,765.00	10,000.00	0.00	0.00
5600 - Overtime	\$0.00	\$0.00	\$235.00	0.00	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$215,338.10</b>	<b>\$269,145.98</b>	<b>\$338,134.00</b>	<b>291,097.00</b>	<b>0.00</b>	<b>0.00</b>
<b>60 - Benefits</b>						
6620 - SS/Medicare	\$16,360.11	\$20,560.58	\$26,204.00	22,606.00	0.00	0.00
6640 - Tri-Met Taxes	\$911.88	\$2,100.60	\$2,055.00	2,316.00	0.00	0.00
6650 - Transit Tax	\$0.00	\$0.00	\$34.00	30.00	0.00	0.00
6656 - PERS Employer	\$39,184.13	\$56,948.39	\$69,820.00	54,787.00	0.00	0.00
6660 - PERS Employee 6%	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6670 - Deferred Compensation	\$3,606.00	\$8,843.75	\$13,200.00	9,900.00	0.00	0.00
6689 - Cafe Plan Claims Costs	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6690 - Café Plan Benefits	\$16,911.44	\$55,562.91	\$13,106.00	9,162.00	0.00	0.00
6691 - PEHP	\$3,600.00	\$3,900.00	\$4,800.00	3,600.00	0.00	0.00
6693 - Health Trust	\$1,475.00	\$2,683.49	\$3,331.00	2,811.00	0.00	0.00
6701 - Vehicle Allowance	\$0.00	\$2,204.04	\$4,408.00	4,408.00	0.00	0.00
6705 - Workers Compensation	\$0.00	\$0.00	\$0.00	137.00	0.00	0.00
<b>60 - Benefits Total</b>	<b>\$82,048.56</b>	<b>\$152,803.76</b>	<b>\$136,958.00</b>	<b>109,757.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servic</b>						
7015 - Meeting Expense	\$0.00	\$0.00	\$250.00	0.00	0.00	0.00
7030 - Civil Service Exam Expense	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7040 - Dues & Publications	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7045 - Awards & Recognitions	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7055 - Operating Supply	\$304.55	\$43.75	\$500.00	500.00	0.00	0.00
7065 - Fire Fighting Supply	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7080 - Fuel	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7090 - Office Supplies	\$299.34	\$466.60	\$500.00	250.00	0.00	0.00
7095 - Software & Supplies	\$204,734.53	\$270,288.11	\$368,334.83	324,450.00	0.00	0.00
7105 - Household Goods	\$0.00	\$1.48	\$0.00	0.00	0.00	0.00
7110 - Professional Services	\$94,323.85	\$57,904.23	\$60,260.00	62,000.00	0.00	0.00
7115 - Dispatch Services	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7116 - Utilities - Natural Gas	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7117 - Utilities - Electric	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7118 - Utilities - Garbage	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7119 - Utilities - Water	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7120 - Utilities - Other	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7122 - Utilities - Telephone	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7135 - Medical Exams	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7140 - Schools/Conferences Registrati	\$3,150.00	\$1,698.30	\$800.00	0.00	0.00	0.00
7141 - Tuition Reimbursement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7142 - Travel Expense	\$5,042.21	\$1,759.81	\$3,000.00	0.00	0.00	0.00
7145 - Mileage Reimbursement	\$1,049.10	\$645.23	\$400.00	400.00	0.00	0.00
7155 - Vehicle Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7160 - Equipment Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7165 - Radio Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7170 - Facility Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7180 - Computer & AV Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7190 - Training Expense	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7205 - Postage & Freight	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$308,903.58</b>	<b>\$332,807.51</b>	<b>\$434,044.83</b>	<b>387,600.00</b>	<b>0.00</b>	<b>0.00</b>
<b>80 - Capital Outlay</b>						
<b>80 - Capital Outlay Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$606,290.24</b>	<b>\$754,757.25</b>	<b>\$909,136.83</b>	<b>788,454.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$606,290.24</b>	<b>\$754,757.25</b>	<b>\$909,136.83</b>	<b>788,454.00</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>50 - Salaries</b>						
5504 - Division Chief	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5505 - Battalion Chief	\$134,585.78	\$144,035.76	\$152,919.00	151,404.00	0.00	0.00
5506 - Exempt Staff Group	\$3,702.54	\$0.00	\$0.00	0.00	0.00	0.00
5507 - Fire Inspectors	\$439,851.83	\$483,196.87	\$549,160.00	542,718.00	0.00	0.00
5508 - Deputy Fire Marshal Captain	\$325,846.49	\$233,434.99	\$180,345.00	119,028.00	0.00	0.00
5509 - Deputy Fire Marshall Lieutenan	\$211,086.66	\$214,160.63	\$220,606.00	218,400.00	0.00	0.00
5510 - Captain	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5520 - Fire Fighter	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5530 - Non-exempt Staff Group	\$58,717.71	\$53,874.28	\$27,454.00	55,337.00	0.00	0.00
5535 - Other Employee	\$74,170.24	\$74,906.25	\$38,963.00	0.00	0.00	0.00
5540 - Temporary Labor	\$0.00	\$0.00	\$2,000.00	0.00	0.00	0.00
5545 - Premium Pay	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5562 - Vacation Buyback	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5565 - Sick Leave	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5600 - Overtime	\$55,678.58	\$56,191.96	\$50,000.00	50,098.00	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$1,303,639.83</b>	<b>\$1,259,800.74</b>	<b>\$1,221,447.00</b>	<b>1,136,985.00</b>	<b>0.00</b>	<b>0.00</b>
<b>60 - Benefits</b>						
6620 - SS/Medicare	\$96,994.38	\$95,308.99	\$93,440.00	86,979.00	0.00	0.00
6640 - Tri-Met Taxes	\$4,905.94	\$9,771.77	\$7,328.00	8,911.00	0.00	0.00
6650 - Transit Tax	\$0.00	\$0.00	\$125.00	114.00	0.00	0.00
6656 - PERS Employer	\$274,119.44	\$276,671.35	\$270,795.00	426,653.00	0.00	0.00
6660 - PERS Employee 6%	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6670 - Deferred Compensation	\$25,434.66	\$24,839.98	\$30,877.00	60,148.00	0.00	0.00
6689 - Cafe Plan Claims Costs	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6690 - Café Plan Benefits	\$186,313.02	\$216,281.83	\$21,320.00	33,594.00	0.00	0.00
6691 - PEHP	\$15,500.00	\$15,000.00	\$12,700.00	12,100.00	0.00	0.00
6693 - Health Trust	\$10,685.00	\$12,036.19	\$11,694.00	10,869.00	0.00	0.00
6700 - Floater Allowance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6701 - Vehicle Allowance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6703 - Cell/Tech Allowance	\$150.00	\$25.00	\$0.00	0.00	0.00	0.00
6705 - Workers Compensation	\$0.00	\$0.00	\$0.00	503.00	0.00	0.00
<b>60 - Benefits Total</b>	<b>\$614,102.44</b>	<b>\$649,935.11</b>	<b>\$448,279.00</b>	<b>639,871.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servic</b>						
7010 - Election Costs	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7015 - Meeting Expense	\$655.59	\$211.34	\$0.00	0.00	0.00	0.00
7040 - Dues & Publications	\$1,580.00	\$6,309.74	\$5,992.00	2,620.00	0.00	0.00
7045 - Awards & Recognitions	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7050 - Program R & D	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7055 - Operating Supply	\$4,977.55	\$2,404.68	\$5,000.00	7,700.00	0.00	0.00
7065 - Fire Fighting Supply	\$1,856.80	\$704.36	\$1,810.22	0.00	0.00	0.00
7075 - EMS Supply	\$41.72	\$0.00	\$0.00	0.00	0.00	0.00
7080 - Fuel	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$6,006.68	\$5,233.32	\$7,155.88	4,268.00	0.00	0.00
7090 - Office Supplies	\$1,194.42	\$675.50	\$1,028.00	1,400.00	0.00	0.00
7095 - Software & Supplies	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7105 - Household Goods	\$1,151.90	\$955.92	\$0.00	0.00	0.00	0.00
7110 - Professional Services	\$15,202.42	\$10,000.00	\$0.00	0.00	0.00	0.00
7116 - Utilities - Natural Gas	\$2,273.09	\$1,799.50	\$2,083.00	2,083.00	0.00	0.00
7117 - Utilities - Electric	\$10,900.97	\$11,167.51	\$11,385.00	11,385.00	0.00	0.00
7118 - Utilities - Garbage	\$1,177.96	\$1,156.16	\$1,354.00	1,354.00	0.00	0.00
7119 - Utilities - Water	\$3,895.42	\$5,161.66	\$10,563.00	6,000.00	0.00	0.00
7120 - Utilities - Other	\$24.50	\$24.51	\$80.00	80.00	0.00	0.00
7122 - Utilities - Telephone	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7140 - Schools/Conferences Registrati	\$6,026.13	\$3,323.47	\$4,880.00	2,375.00	0.00	0.00
7141 - Tuition Reimbursement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7142 - Travel Expense	\$1,376.45	\$740.95	\$0.00	1,683.00	0.00	0.00
7145 - Mileage Reimbursement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7155 - Vehicle Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7170 - Facility Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7175 - Office Equipment Maintenance	\$539.88	\$539.88	\$0.00	0.00	0.00	0.00
7180 - Computer & AV Maintenance	\$0.00	\$89.99	\$0.00	0.00	0.00	0.00
7195 - Public Education	\$43,192.69	\$40,776.53	\$45,000.00	0.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$102,074.17</b>	<b>\$91,275.02</b>	<b>\$96,331.10</b>	<b>40,948.00</b>	<b>0.00</b>	<b>0.00</b>
<b>80 - Capital Outlay</b>						
<b>80 - Capital Outlay Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$2,019,816.44</b>	<b>\$2,001,010.87</b>	<b>\$1,766,057.10</b>	<b>1,817,804.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$2,019,816.44</b>	<b>\$2,001,010.87</b>	<b>\$1,766,057.10</b>	<b>1,817,804.00</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>50 - Salaries</b>						
5504 - Division Chief	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5506 - Exempt Staff Group	\$220,795.93	\$232,309.42	\$244,325.00	251,271.00	0.00	0.00
5530 - Non-exempt Staff Group	\$276,870.91	\$174,794.94	\$216,697.00	233,960.00	0.00	0.00
5535 - Other Employee	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5540 - Temporary Labor	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5560 - Operational Replacement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5562 - Vacation Buyback	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5600 - Overtime	\$2,309.34	\$11,697.27	\$6,500.00	6,500.00	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$499,976.18</b>	<b>\$418,801.63</b>	<b>\$467,522.00</b>	<b>491,731.00</b>	<b>0.00</b>	<b>0.00</b>
<b>60 - Benefits</b>						
6620 - SS/Medicare	\$39,602.90	\$32,542.27	\$36,103.00	37,955.00	0.00	0.00
6640 - Tri-Met Taxes	\$1,861.22	\$3,352.11	\$2,832.00	3,888.00	0.00	0.00
6650 - Transit Tax	\$0.00	\$0.00	\$47.00	50.00	0.00	0.00
6656 - PERS Employer	\$90,539.17	\$93,901.88	\$100,210.00	100,974.00	0.00	0.00
6660 - PERS Employee 6%	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6670 - Deferred Compensation	\$11,872.33	\$11,700.00	\$13,800.00	13,800.00	0.00	0.00
6690 - Café Plan Benefits	\$86,946.20	\$79,799.63	\$16,382.00	15,270.00	0.00	0.00
6691 - PEHP	\$6,000.00	\$5,000.00	\$6,000.00	6,000.00	0.00	0.00
6693 - Health Trust	\$4,140.00	\$4,062.86	\$4,610.00	4,852.00	0.00	0.00
6700 - Floater Allowance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6701 - Vehicle Allowance	\$4,408.08	\$4,408.08	\$4,408.00	4,408.00	0.00	0.00
6703 - Cell/Tech Allowance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6705 - Workers Compensation	\$0.00	\$0.00	\$0.00	229.00	0.00	0.00
<b>60 - Benefits Total</b>	<b>\$245,369.90</b>	<b>\$234,766.83</b>	<b>\$184,392.00</b>	<b>187,426.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servic</b>						
7015 - Meeting Expense	\$0.00	\$69.22	\$300.00	0.00	0.00	0.00
7040 - Dues & Publications	\$947.88	\$80.00	\$1,500.00	1,000.00	0.00	0.00
7045 - Awards & Recognitions	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7055 - Operating Supply	\$0.00	\$497.86	\$2,500.00	500.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$1,667.80	\$755.15	\$500.00	625.00	0.00	0.00
7090 - Office Supplies	\$521.61	\$191.33	\$750.00	500.00	0.00	0.00
7095 - Software & Supplies	\$121,266.05	\$97,166.39	\$218,840.00	243,850.00	0.00	0.00
7105 - Household Goods	\$728.88	\$740.44	\$750.00	750.00	0.00	0.00
7110 - Professional Services	\$22,631.87	\$111,509.97	\$85,000.00	115,000.00	0.00	0.00
7115 - Dispatch Services	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7116 - Utilities - Natural Gas	\$665.64	\$887.97	\$735.00	735.00	0.00	0.00
7117 - Utilities - Electric	\$3,660.49	\$3,574.02	\$3,653.00	3,653.00	0.00	0.00
7118 - Utilities - Garbage	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7119 - Utilities - Water	\$329.19	\$342.48	\$248.00	248.00	0.00	0.00
7120 - Utilities - Other	\$0.00	\$0.00	\$19,200.00	19,200.00	0.00	0.00
7122 - Utilities - Telephone	\$361,474.34	\$347,743.30	\$356,664.98	284,505.95	0.00	0.00
7140 - Schools/Conferences Registrati	\$7,497.01	\$240.00	\$7,500.00	0.00	0.00	0.00
7141 - Tuition Reimbursement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7142 - Travel Expense	\$0.00	\$0.00	\$2,000.00	0.00	0.00	0.00
7145 - Mileage Reimbursement	\$0.00	\$0.00	\$1,000.00	1,000.00	0.00	0.00
7165 - Radio Maintenance	\$10,137.17	\$3,535.00	\$0.00	0.00	0.00	0.00
7170 - Facility Maintenance	\$182.00	\$132.96	\$0.00	0.00	0.00	0.00
7175 - Office Equipment Maintenance	\$39,079.57	\$46,512.69	\$99,279.46	62,000.00	0.00	0.00
7180 - Computer & AV Maintenance	\$17,178.73	\$72,608.55	\$84,081.00	55,000.00	0.00	0.00
7205 - Postage & Freight	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$587,968.23</b>	<b>\$686,587.33</b>	<b>\$884,501.44</b>	<b>788,566.95</b>	<b>0.00</b>	<b>0.00</b>
<b>80 - Capital Outlay</b>						
8860 - Facility Improvement	\$109.96	\$0.00	\$0.00	0.00	0.00	0.00
8870 - Furniture, Appliances & Tools	\$1,847.00	\$0.00	\$0.00	0.00	0.00	0.00
8885 - Office Equipment	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
8890 - Computer & AV Equipment	\$80,436.17	\$47,570.80	\$0.00	0.00	0.00	0.00
<b>80 - Capital Outlay Total</b>	<b>\$82,393.13</b>	<b>\$47,570.80</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$1,415,707.44</b>	<b>\$1,387,726.59</b>	<b>\$1,536,415.44</b>	<b>1,467,723.95</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$1,415,707.44</b>	<b>\$1,387,726.59</b>	<b>\$1,536,415.44</b>	<b>1,467,723.95</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>50 - Salaries</b>						
5501 - Fire Chief	\$189,346.74	\$0.00	\$0.00	0.00	0.00	0.00
5503 - Deputy Chief	\$173,719.14	\$178,921.36	\$184,289.00	378,000.00	0.00	0.00
5504 - Division Chief	\$90,884.22	\$262,021.61	\$335,071.00	329,405.00	0.00	0.00
5505 - Battalion Chief	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5506 - Exempt Staff Group	\$90,728.78	\$0.00	\$0.00	0.00	0.00	0.00
5530 - Non-exempt Staff Group	\$19.23	\$0.00	\$41,820.00	0.00	0.00	0.00
5535 - Other Employee	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5540 - Temporary Labor	\$1,050.00	\$0.00	\$0.00	0.00	0.00	0.00
5555 - School Replacement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5560 - Operational Replacement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5562 - Vacation Buyback	\$69,358.88	\$66,405.95	\$40,000.00	0.00	0.00	0.00
5563 - Retirement/Separation Vacation	\$0.00	\$55,406.85	\$0.00	0.00	0.00	0.00
5565 - Sick Leave	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5570 - Administrative Leave	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5575 - Overtime - BC	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5600 - Overtime	\$9,088.46	\$31,750.38	\$0.00	0.00	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$624,195.45</b>	<b>\$594,506.15</b>	<b>\$601,180.00</b>	<b>707,405.00</b>	<b>0.00</b>	<b>0.00</b>
<b>60 - Benefits</b>						
6620 - SS/Medicare	\$37,200.17	\$38,609.71	\$45,990.00	54,116.00	0.00	0.00
6640 - Tri-Met Taxes	\$102,814.44	\$4,791.62	\$3,607.00	5,544.00	0.00	0.00
6650 - Transit Tax	\$0.00	\$0.00	\$60.00	71.00	0.00	0.00
6656 - PERS Employer	\$138,791.90	\$161,274.00	\$171,517.00	161,996.00	0.00	0.00
6660 - PERS Employee 6%	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6666 - PERS UAL Payment	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6667 - PERS Bond Payment	\$1,797,517.53	\$0.00	\$0.00	0.00	0.00	0.00
6670 - Deferred Compensation	\$14,078.22	\$19,541.78	\$23,817.00	32,076.00	0.00	0.00
6675 - Unemployment	\$8,385.89	\$551.12	\$5,000.00	5,000.00	0.00	0.00
6680 - Life Insurance	\$38,061.82	\$38,548.99	\$45,093.88	45,000.00	0.00	0.00
6685 - Conflagration Benefits	\$0.00	\$0.00	\$12,972.00	0.00	0.00	0.00
6689 - Cafe Plan Claims Costs	\$0.00	\$0.00	\$3,176,449.00	4,710,268.00	0.00	0.00
6690 - Café Plan Benefits	\$44,281.81	\$696,167.46	\$13,106.00	12,216.00	0.00	0.00
6691 - PEHP	\$4,800.00	\$3,200.00	\$4,800.00	4,800.00	0.00	0.00
6692 - Other Post-Employ Benefits	\$552,786.80	\$787,920.75	\$630,565.00	630,565.00	0.00	0.00
6693 - Health Trust	\$3,695.00	\$124,793.75	\$8,812.00	7,074.00	0.00	0.00
6695 - Sick Leave Incentive	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6701 - Vehicle Allowance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6703 - Cell/Tech Allowance	\$0.00	\$400.00	\$0.00	0.00	0.00	0.00
6705 - Workers Compensation	\$765,978.14	\$924,625.53	\$688,168.00	605,183.00	0.00	0.00
<b>60 - Benefits Total</b>	<b>\$3,508,391.72</b>	<b>\$2,800,424.71</b>	<b>\$4,829,956.88</b>	<b>6,273,909.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servc</b>						
7010 - Election Costs	\$31,437.62	\$0.00	\$0.00	0.00	0.00	0.00
7015 - Meeting Expense	\$5,994.81	\$998.02	\$1,000.00	1,100.00	0.00	0.00
7020 - Debt Interest Expense	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7025 - Debt Principal Expense	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7030 - Civil Service Exam Expense	\$774.48	\$0.00	\$0.00	0.00	0.00	0.00
7035 - Bank Charges	\$110.65	\$25.35	\$0.00	0.00	0.00	0.00
7040 - Dues & Publications	\$14,040.16	\$3,238.24	\$0.00	0.00	0.00	0.00
7045 - Awards & Recognitions	\$24,783.72	\$640.38	\$0.00	0.00	0.00	0.00
7050 - Program R & D	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7055 - Operating Supply	\$5,788.16	\$7,005.27	\$15,111.00	5,000.00	0.00	0.00
7065 - Fire Fighting Supply	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7080 - Fuel	\$26.83	\$0.00	\$100.00	0.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$1,083.50	\$791.87	\$8,492.00	4,000.00	0.00	0.00
7090 - Office Supplies	\$4,971.43	\$3,465.78	\$6,000.00	4,600.00	0.00	0.00
7095 - Software & Supplies	\$516.15	\$52.99	\$0.00	0.00	0.00	0.00
7105 - Household Goods	\$1,596.29	\$2,007.58	\$2,000.00	2,000.00	0.00	0.00
7110 - Professional Services	\$101,905.76	\$88,540.48	\$180,320.72	137,000.00	0.00	0.00
7115 - Dispatch Services	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7116 - Utilities - Natural Gas	\$3,020.87	\$3,011.07	\$2,721.00	2,721.00	0.00	0.00
7117 - Utilities - Electric	\$4,983.46	\$5,731.39	\$5,563.00	5,563.00	0.00	0.00
7118 - Utilities - Garbage	\$1,467.30	\$1,484.41	\$1,464.00	1,464.00	0.00	0.00
7119 - Utilities - Water	\$4,347.77	\$4,279.37	\$4,742.00	4,742.00	0.00	0.00
7120 - Utilities - Other	\$0.00	\$49.02	\$100.00	100.00	0.00	0.00
7122 - Utilities - Telephone	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7125 - Facility Lease/Rent Expense	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7155 - Vehicle Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7165 - Radio Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7170 - Facility Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7175 - Office Equipment Maintenance	\$720.00	\$276.00	\$940.00	940.00	0.00	0.00

7180 - Computer & AV Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7185 - SCBA Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7205 - Postage & Freight	\$83.83	\$0.00	\$0.00	0.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$0.00	\$223.98	\$0.00	0.00	0.00	0.00
7215 - Other Expense	\$37.48	\$0.00	\$0.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$451,171.84</b>	<b>\$247,421.03</b>	<b>\$549,029.72</b>	<b>479,930.00</b>	<b>0.00</b>	<b>0.00</b>
<b>80 - Capital Outlay</b>						
8825 - Fire Fighting Equipment	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
8845 - Communications Equipment	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
8860 - Facility Improvement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
8870 - Furniture, Appliances & Tools	\$0.00	\$74.99	\$0.00	0.00	0.00	0.00
8885 - Office Equipment	\$26.99	\$0.00	\$0.00	0.00	0.00	0.00
8890 - Computer & AV Equipment	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
8895 - Signal Pre-empt Equipment	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>80 - Capital Outlay Total</b>	<b>\$26.99</b>	<b>\$74.99</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>85 - Debt Service</b>						
9916 - Debt Service Principal	\$0.00	\$1,135,000.00	\$1,285,000.00	1,445,000.00	0.00	0.00
9917 - Debt Service Interest	\$0.00	\$749,014.19	\$694,806.00	630,504.00	0.00	0.00
<b>85 - Debt Service Total</b>	<b>\$0.00</b>	<b>\$1,884,014.19</b>	<b>\$1,979,806.00</b>	<b>2,075,504.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$4,583,786.00</b>	<b>\$5,526,441.07</b>	<b>\$7,959,972.60</b>	<b>9,536,748.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$4,583,786.00</b>	<b>\$5,526,441.07</b>	<b>\$7,959,972.60</b>	<b>9,536,748.00</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>50 - Salaries</b>						
5506 - Exempt Staff Group	\$111,781.87	\$121,902.52	\$127,415.00	127,415.00	0.00	0.00
5530 - Non-exempt Staff Group	\$160,567.89	\$180,273.33	\$196,087.00	201,392.00	0.00	0.00
5540 - Temporary Labor	\$10,690.50	\$6,880.00	\$20,000.00	20,000.00	0.00	0.00
5560 - Operational Replacement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5562 - Vacation Buyback	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5600 - Overtime	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$283,040.26</b>	<b>\$309,055.85</b>	<b>\$343,502.00</b>	<b>348,807.00</b>	<b>0.00</b>	<b>0.00</b>
<b>60 - Benefits</b>						
6620 - SS/Medicare	\$21,652.70	\$23,483.75	\$26,278.00	26,684.00	0.00	0.00
6640 - Tri-Met Taxes	\$911.39	\$2,387.51	\$2,061.00	2,734.00	0.00	0.00
6650 - Transit Tax	\$0.00	\$0.00	\$34.00	35.00	0.00	0.00
6656 - PERS Employer	\$50,887.22	\$64,588.90	\$66,674.00	72,569.00	0.00	0.00
6660 - PERS Employee 6%	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6670 - Deferred Compensation	\$7,341.97	\$7,199.01	\$10,500.00	10,500.00	0.00	0.00
6690 - Caf� Plan Benefits	\$55,044.87	\$66,899.60	\$13,106.00	12,216.00	0.00	0.00
6691 - PEHP	\$4,800.00	\$4,800.00	\$4,800.00	4,800.00	0.00	0.00
6693 - Health Trust	\$2,184.00	\$3,021.70	\$3,235.00	3,288.00	0.00	0.00
6705 - Workers Compensation	\$0.00	\$0.00	\$0.00	183.00	0.00	0.00
<b>60 - Benefits Total</b>	<b>\$142,822.15</b>	<b>\$172,380.47</b>	<b>\$126,688.00</b>	<b>133,009.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servic</b>						
7015 - Meeting Expense	\$209.90	\$0.00	\$100.00	100.00	0.00	0.00
7040 - Dues & Publications	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7055 - Operating Supply	\$186.60	\$76.94	\$0.00	0.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$271.64	\$816.18	\$1,243.70	1,200.00	0.00	0.00
7090 - Office Supplies	\$0.00	\$78.62	\$100.00	100.00	0.00	0.00
7105 - Household Goods	\$1,170.42	\$1,225.28	\$0.00	0.00	0.00	0.00
7116 - Utilities - Natural Gas	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7120 - Utilities - Other	\$75,179.78	\$83,348.87	\$87,000.00	90,580.00	0.00	0.00
7140 - Schools/Conferences Registrati	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7141 - Tuition Reimbursement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7142 - Travel Expense	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7170 - Facility Maintenance	\$132,902.88	\$151,707.81	\$255,779.60	174,445.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$0.00	\$6,441.98	\$22,200.00	25,461.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$209,921.22</b>	<b>\$243,695.68</b>	<b>\$366,423.30</b>	<b>291,886.00</b>	<b>0.00</b>	<b>0.00</b>
<b>80 - Capital Outlay</b>						
8860 - Facility Improvement	\$34,788.04	\$2,853.35	\$0.00	0.00	0.00	0.00
8870 - Furniture, Appliances & Tools	\$7,058.68	\$1,122.99	\$0.00	0.00	0.00	0.00
8895 - Signal Pre-empt Equipment	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>80 - Capital Outlay Total</b>	<b>\$41,846.72</b>	<b>\$3,976.34</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$677,630.35</b>	<b>\$729,108.34</b>	<b>\$836,613.30</b>	<b>773,702.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$677,630.35</b>	<b>\$729,108.34</b>	<b>\$836,613.30</b>	<b>773,702.00</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>50 - Salaries</b>						
5505 - Battalion Chief	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5506 - Exempt Staff Group	\$193,422.34	\$220,751.99	\$278,216.00	291,007.00	0.00	0.00
5530 - Non-exempt Staff Group	\$50,156.06	\$38,795.87	\$0.00	0.00	0.00	0.00
5562 - Vacation Buyback	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5563 - Retirement/Separation Vacation	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5565 - Sick Leave	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5600 - Overtime	\$26,397.21	\$20,359.52	\$10,000.00	5,000.00	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$269,975.61</b>	<b>\$279,907.38</b>	<b>\$288,216.00</b>	<b>296,007.00</b>	<b>0.00</b>	<b>0.00</b>
<b>60 - Benefits</b>						
6620 - SS/Medicare	\$20,695.99	\$21,874.70	\$22,478.00	23,074.00	0.00	0.00
6640 - Tri-Met Taxes	\$1,021.10	\$2,212.62	\$1,763.00	2,364.00	0.00	0.00
6650 - Transit Tax	\$0.00	\$0.00	\$29.00	30.00	0.00	0.00
6656 - PERS Employer	\$48,138.28	\$61,962.67	\$59,889.00	64,937.00	0.00	0.00
6670 - Deferred Compensation	\$7,948.21	\$8,910.00	\$9,300.00	9,900.00	0.00	0.00
6690 - Caf� Plan Benefits	\$54,755.74	\$55,574.70	\$9,829.00	9,162.00	0.00	0.00
6691 - PEHP	\$3,600.00	\$3,650.00	\$3,300.00	3,300.00	0.00	0.00
6693 - Health Trust	\$1,970.00	\$2,595.49	\$2,782.00	2,910.00	0.00	0.00
6701 - Vehicle Allowance	\$0.00	\$2,204.04	\$4,408.08	4,408.00	0.00	0.00
6703 - Cell/Tech Allowance	\$600.00	\$775.00	\$1,200.00	1,200.00	0.00	0.00
6705 - Workers Compensation	\$0.00	\$0.00	\$0.00	137.00	0.00	0.00
<b>60 - Benefits Total</b>	<b>\$138,729.32</b>	<b>\$159,759.22</b>	<b>\$114,978.08</b>	<b>121,422.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servic</b>						
7015 - Meeting Expense	\$738.09	\$780.30	\$600.00	450.00	0.00	0.00
7030 - Civil Service Exam Expense	\$10,027.07	\$5,534.78	\$3,500.00	3,500.00	0.00	0.00
7040 - Dues & Publications	\$0.00	\$0.00	\$250.00	650.00	0.00	0.00
7055 - Operating Supply	\$399.98	\$805.06	\$800.00	0.00	0.00	0.00
7090 - Office Supplies	\$382.22	\$406.21	\$750.00	650.00	0.00	0.00
7095 - Software & Supplies	\$0.00	\$0.00	\$10,185.00	12,700.00	0.00	0.00
7105 - Household Goods	\$132.18	\$0.00	\$250.00	0.00	0.00	0.00
7110 - Professional Services	\$52,100.72	\$29,155.84	\$30,535.00	27,525.00	0.00	0.00
7135 - Medical Exams	\$0.00	\$0.00	\$7,000.00	0.00	0.00	0.00
7140 - Schools/Conferences Registrati	\$1,331.00	-\$453.22	\$1,200.00	3,024.00	0.00	0.00
7141 - Tuition Reimbursement	\$27,994.37	\$21,845.68	\$30,000.00	12,000.00	0.00	0.00
7142 - Travel Expense	\$755.87	\$735.63	\$2,000.00	0.00	0.00	0.00
7145 - Mileage Reimbursement	\$907.33	\$511.50	\$600.00	600.00	0.00	0.00
7215 - Other Expense	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$94,768.83</b>	<b>\$59,321.78</b>	<b>\$87,670.00</b>	<b>61,099.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$503,473.76</b>	<b>\$498,988.38</b>	<b>\$490,864.08</b>	<b>478,528.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$503,473.76</b>	<b>\$498,988.38</b>	<b>\$490,864.08</b>	<b>478,528.00</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>50 - Salaries</b>						
5506 - Exempt Staff Group	\$111,781.88	\$139,597.47	\$191,626.00	196,693.00	0.00	0.00
5530 - Non-exempt Staff Group	\$155,021.41	\$120,192.29	\$97,550.00	104,785.00	0.00	0.00
5540 - Temporary Labor	\$2,725.00	\$6,962.90	\$1,600.00	3,200.00	0.00	0.00
5562 - Vacation Buyback	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5563 - Retirement/Separation Vacation	\$2,972.92	\$0.00	\$0.00	0.00	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$272,501.21</b>	<b>\$266,752.66</b>	<b>\$290,776.00</b>	<b>304,678.00</b>	<b>0.00</b>	<b>0.00</b>
<b>60 - Benefits</b>						
6620 - SS/Medicare	\$21,022.74	\$20,555.41	\$22,582.00	23,645.00	0.00	0.00
6640 - Tri-Met Taxes	\$1,091.72	\$2,119.07	\$1,771.00	2,422.00	0.00	0.00
6650 - Transit Tax	\$0.00	\$0.00	\$30.00	31.00	0.00	0.00
6656 - PERS Employer	\$51,087.17	\$55,010.69	\$60,167.00	66,546.00	0.00	0.00
6660 - PERS Employee 6%	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6670 - Deferred Compensation	\$9,310.71	\$8,325.00	\$11,400.00	11,400.00	0.00	0.00
6690 - Café Plan Benefits	\$60,405.87	\$67,231.93	\$13,106.00	12,216.00	0.00	0.00
6691 - PEHP	\$5,500.00	\$4,400.00	\$4,500.00	4,500.00	0.00	0.00
6693 - Health Trust	\$2,210.00	\$2,597.75	\$2,892.00	3,015.00	0.00	0.00
6701 - Vehicle Allowance	\$0.00	\$2,204.04	\$4,408.00	4,408.00	0.00	0.00
6705 - Workers Compensation	\$0.00	\$0.00	\$0.00	183.00	0.00	0.00
<b>60 - Benefits Total</b>	<b>\$150,628.21</b>	<b>\$162,443.89</b>	<b>\$120,856.00</b>	<b>128,366.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servic</b>						
7005 - Discounts Taken	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7040 - Dues & Publications	\$2,000.00	\$2,000.00	\$2,000.00	2,000.00	0.00	0.00
7055 - Operating Supply	\$15,435.00	\$17,754.49	\$16,621.33	12,750.00	0.00	0.00
7078 - Department Consumables	\$2,875.53	\$3,343.95	\$2,000.00	2,000.00	0.00	0.00
7085 - Uniform & Protective Eqpt	\$183,530.44	\$165,208.80	\$356,493.42	101,750.00	0.00	0.00
7090 - Office Supplies	\$1,463.07	\$1,024.42	\$1,200.00	1,050.00	0.00	0.00
7105 - Household Goods	\$833.65	\$499.12	\$1,000.00	1,000.00	0.00	0.00
7110 - Professional Services	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7116 - Utilities - Natural Gas	\$7,441.03	\$5,949.52	\$1,800.00	6,540.00	0.00	0.00
7117 - Utilities - Electric	\$14,596.07	\$14,918.83	\$15,000.00	16,080.00	0.00	0.00
7118 - Utilities - Garbage	\$2,189.71	\$0.00	\$6,643.00	0.00	0.00	0.00
7119 - Utilities - Water	\$7,887.38	\$9,345.52	\$12,000.00	11,040.00	0.00	0.00
7120 - Utilities - Other	\$0.00	\$281.10	\$300.00	300.00	0.00	0.00
7140 - Schools/Conferences Registrati	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7141 - Tuition Reimbursement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7142 - Travel Expense	\$406.36	\$0.00	\$0.00	0.00	0.00	0.00
7145 - Mileage Reimbursement	\$0.00	\$102.66	\$50.00	50.00	0.00	0.00
7155 - Vehicle Maintenance	\$0.00	\$13.09	\$0.00	0.00	0.00	0.00
7160 - Equipment Maintenance	\$0.00	\$0.00	\$0.00	5,000.00	0.00	0.00
7170 - Facility Maintenance	\$1,728.30	\$968.20	\$2,000.00	0.00	0.00	0.00
7187 - Fire Extinguisher Expense	\$0.00	\$3,005.75	\$4,000.00	4,000.00	0.00	0.00
7205 - Postage & Freight	\$32,971.72	\$19,226.46	\$28,830.90	30,000.00	0.00	0.00
7210 - Small Tool, Eqpts & Furnishing	\$23,231.35	\$5,742.35	\$400.00	615.00	0.00	0.00
7215 - Other Expense	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$296,589.61</b>	<b>\$249,384.26</b>	<b>\$450,338.65</b>	<b>194,175.00</b>	<b>0.00</b>	<b>0.00</b>
<b>80 - Capital Outlay</b>						
8870 - Furniture, Appliances & Tools	\$121,276.15	\$0.00	\$0.00	0.00	0.00	0.00
<b>80 - Capital Outlay Total</b>	<b>\$121,276.15</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$840,995.18</b>	<b>\$678,580.81</b>	<b>\$861,970.65</b>	<b>627,219.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$840,995.18</b>	<b>\$678,580.81</b>	<b>\$861,970.65</b>	<b>627,219.00</b>	<b>0.00</b>	<b>0.00</b>

Row Labels	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
<b>Expense</b>						
<b>50 - Salaries</b>						
5506 - Exempt Staff Group	\$267,894.08	\$348,877.57	\$450,762.00	470,675.00	0.00	0.00
5530 - Non-exempt Staff Group	\$139,311.67	\$120,855.13	\$47,717.00	0.00	0.00	0.00
5535 - Other Employee	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5562 - Vacation Buyback	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
5600 - Overtime	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
<b>50 - Salaries Total</b>	<b>\$407,205.75</b>	<b>\$469,732.70</b>	<b>\$498,479.00</b>	<b>470,675.00</b>	<b>0.00</b>	<b>0.00</b>
<b>60 - Benefits</b>						
6620 - SS/Medicare	\$32,069.85	\$36,096.34	\$38,609.00	36,482.00	0.00	0.00
6640 - Tri-Met Taxes	\$1,660.38	\$3,716.42	\$3,028.00	3,737.00	0.00	0.00
6650 - Transit Tax	\$0.00	\$0.00	\$50.00	48.00	0.00	0.00
6656 - PERS Employer	\$74,015.61	\$97,347.87	\$94,891.00	88,414.00	0.00	0.00
6670 - Deferred Compensation	\$12,157.93	\$15,050.00	\$15,875.00	16,500.00	0.00	0.00
6690 - Café Plan Benefits	\$91,039.34	\$110,488.14	\$19,659.00	15,270.00	0.00	0.00
6691 - PEHP	\$7,100.00	\$7,500.00	\$6,100.00	4,900.00	0.00	0.00
6693 - Health Trust	\$3,430.00	\$4,317.82	\$4,985.00	4,707.00	0.00	0.00
6700 - Floater Allowance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
6701 - Vehicle Allowance	\$2,204.16	\$3,306.12	\$4,408.00	4,408.00	0.00	0.00
6703 - Cell/Tech Allowance	\$1,800.00	\$2,400.00	\$1,800.00	1,800.00	0.00	0.00
6705 - Workers Compensation	\$0.00	\$0.00	\$0.00	229.00	0.00	0.00
<b>60 - Benefits Total</b>	<b>\$225,477.27</b>	<b>\$280,222.71</b>	<b>\$189,405.00</b>	<b>176,495.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70 - Materials and Servic</b>						
7015 - Meeting Expense	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7035 - Bank Charges	\$15,378.56	\$14,995.90	\$15,000.00	15,600.00	0.00	0.00
7040 - Dues & Publications	\$1,836.42	\$862.38	\$435.00	435.00	0.00	0.00
7055 - Operating Supply	\$1,184.60	\$603.79	\$2,500.00	0.00	0.00	0.00
7090 - Office Supplies	\$218.47	\$170.00	\$200.00	600.00	0.00	0.00
7095 - Software & Supplies	\$492.38	\$0.00	\$0.00	0.00	0.00	0.00
7110 - Professional Services	\$58,439.60	\$17,475.00	\$33,100.00	22,300.00	0.00	0.00
7140 - Schools/Conferences Registrati	\$1,755.00	\$835.00	\$800.00	500.00	0.00	0.00
7141 - Tuition Reimbursement	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7142 - Travel Expense	\$3,469.45	\$2,031.77	\$0.00	0.00	0.00	0.00
7145 - Mileage Reimbursement	\$0.00	\$127.48	\$0.00	300.00	0.00	0.00
7175 - Office Equipment Maintenance	\$0.00	\$0.00	\$250.00	250.00	0.00	0.00
7180 - Computer & AV Maintenance	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00
7215 - Other Expense	\$354.76	\$36,850.57	\$0.00	0.00	0.00	0.00
<b>70 - Materials and Servic Total</b>	<b>\$83,129.24</b>	<b>\$73,951.89</b>	<b>\$52,285.00</b>	<b>39,985.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>\$715,812.26</b>	<b>\$823,907.30</b>	<b>\$740,169.00</b>	<b>687,155.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>\$715,812.26</b>	<b>\$823,907.30</b>	<b>\$740,169.00</b>	<b>687,155.00</b>	<b>0.00</b>	<b>0.00</b>

# **SECTION NINE**

# Fund Summary

Clackamas Fire District #1

## 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 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 REVISED	FY 2022 PROPOSED	FY 2022 APPROVED	FY 2022 ADOPTED
<b>RESOURCES:</b>						
Beginning Fund Balance	477,777	835,130	193,900	252,345	-	-
Interest on Investments	2,266	3,838	3,000	3,000	-	-
Surplus Sales Revenue	866,886	96,680	15,000	25,000	-	-
Transfers From Other Funds	-	-	231,704	-	-	-
<b>TOTAL RESOURCES:</b>	<b>1,346,929</b>	<b>935,648</b>	<b>443,604</b>	<b>280,345</b>	-	-
<b>REQUIREMENTS:</b>						
Capital Outlay	511,799	419,248	290,933	280,345	-	-
Transfers to Other Funds	-	322,500	-	-	-	-
Contingency	-	-	-	-	-	-
Ending Fund Balance	835,130	193,900	152,671	-	-	-
<b>TOTAL REQUIREMENTS:</b>	<b>1,346,929</b>	<b>935,648</b>	<b>443,604</b>	<b>280,345</b>	-	-

Capital purchases planned for FY2021-22 include:

<b>Vehicles - 8850</b>	
Facilities Pickup	\$ 52,000
Box Van/Flat Bed replacement	\$ 90,000
<b>FF Equipment - 8825</b>	
PLL equipment replace sched	\$ 11,500
Extrication tool replace sched	\$ 27,909
FLIR camera replace sched	\$ 23,543
<b>EMS Equipment - 8835</b>	
LifeCast ALS Manikins	\$ 19,650
iSimulate Zoll/LP Simulation	\$ 14,480
LUCAS 3 Mechanical CPR device	\$ 12,663
<b>Communications Eqpt - 8825</b>	
Radios for low-water boat	\$ 8,100
VHF Radios	\$ 7,500
Firecoms for low-water boat & BT319	\$ 13,000
<b>SUBTOTAL - 20</b>	<b>\$ 280,345</b>

# Fund Summary

Clackamas Fire District #1

## 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 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 REVISED	FY 2022 PROPOSED	FY 2022 APPROVED	FY 2022 ADOPTED
<b>RESOURCES:</b>						
Beginning Fund Balance	3,407,620	6,317,871	5,635,140	3,585,128	-	-
Interest on Investments	13,919	27,210	8,000	8,000	-	-
Loan Proceeds	6,969,700	-	-	-	-	-
Transfers from Other Funds	-	200,000	-	628,104	-	-
<b>TOTAL RESOURCES:</b>	<b>10,391,239</b>	<b>6,545,081</b>	<b>5,643,140</b>	<b>4,221,232</b>	<b>-</b>	<b>-</b>
<b>REQUIREMENTS:</b>						
Capital Outlay	3,820,074	395,353	2,261,877	400,515	-	-
Debt Service	253,294	506,588	506,588	506,588	-	-
Transfers Out	-	-	803,000	-	-	-
Ending Fund Balance	6,317,871	5,643,140	-	3,314,129	-	-
<b>TOTAL REQUIREMENTS:</b>	<b>10,391,239</b>	<b>6,545,081</b>	<b>3,571,465</b>	<b>4,221,232</b>	<b>-</b>	<b>-</b>

Capital projects planned for FY2021-22 include:

<b>Facility Improvement - 8860</b>	
Mortgage - Purchase of 130th Ave	\$ 121,516.00
Stn 6 stormwater drain	\$ 30,000.00
HVAC upgrades/replacements	\$ 76,000.00
Stn 14 BC dorm and remodel	\$ 50,000.00
Remodel/upgrade Stn 18	\$ 54,145.00
	\$ 331,661.00
<b>Computer &amp; AV Eqpt - 8890</b>	
Second installment for ARUBA eqpt	\$ 68,854.00
<b>SUBTOTAL</b>	<b>\$ 400,515.00</b>
<b>Debt Service on Key Bank loan</b>	<b>\$ 506,588.00</b>
<b>TOTAL</b>	<b>\$ 907,103.00</b>

# Fund Summary

Clackamas Fire District #1

## 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 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 REVISED	FY 2022 PROPOSED	FY 2022 APPROVED	FY 2022 ADOPTED
RESOURCES:						
Beginning Fund Balance	22,918	23,482	23,337	23,337	-	-
Interest on Investments	132	146	200	200	-	-
Other Income	4,460	5,350	5,000	31,500	-	-
Transfers From Other Fund	-	-	-	-	-	-
TOTAL RESOURCES:	27,510	28,978	28,537	55,037	-	-
REQUIREMENTS:						
Fire Chiefs Office	4,028	-	5,000	5,500	-	-
Emergency Services	-	5,641	10,000	35,424	-	-
Ending Fund Balance	23,482	23,337	13,537	14,113	-	-
TOTAL REQUIREMENTS:	27,510	28,978	28,537	55,037	-	-

Budgeted expenses for FY2021-22 include funds for reconstruction of training props, the Fire District's decal program, and grant-funded community programs.

# Fund Summary

Clackamas Fire District #1

## 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 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 REVISED	FY 2022 PROPOSED	FY 2022 APPROVED	FY 2022 ADOPTED
<b>RESOURCES:</b>						
Beginning Fund Balance	113,983	271,275	395,812	665,362	-	-
Current Year Taxes	2,043,149	2,148,401	1,776,982	1,611,334	-	-
Prior Year Taxes	72,452	23,147	30,000	30,000	-	-
Interest on Investments	10,691	7,189	2,500	5,000	-	-
<b>TOTAL RESOURCES:</b>	<b>2,240,275</b>	<b>2,450,012</b>	<b>2,205,294</b>	<b>2,311,696</b>	-	-
<b>REQUIREMENTS:</b>						
Debt Service - Principal	1,049,000	1,050,000	1,220,000	1,290,000	-	-
Debt Service - Interest	920,000	1,004,200	902,950	896,150	-	-
Ending Fund Balance	271,275	395,812	82,344	125,546	-	-
<b>TOTAL REQUIREMENTS:</b>	<b>2,240,275</b>	<b>2,450,012</b>	<b>2,205,294</b>	<b>2,311,696</b>	-	-

For the FY2021-22 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	<u>Series 2015 Bonds</u>		<u>Series 2017 Bonds</u>	
	Principal	Interest	Principal	Interest
2022	1,050,000	476,350	240,000	419,800
2023	1,175,000	423,850	250,000	410,200
2024	1,245,000	365,100	320,000	400,200
2025	1,285,000	302,850	430,000	387,400
2026	1,325,000	238,600	550,000	365,900
2027	1,365,000	172,350	685,000	338,400
2028	1,410,000	131,400	795,000	304,150
2029	1,460,000	89,100	905,000	272,350
2030	1,510,000	45,300	1,020,000	236,150
2031	0	0	2,705,000	195,350
2032	0	0	2,905,000	87,150
<b>Total</b>	<b>\$11,825,000</b>	<b>\$2,244,900</b>	<b>\$10,805,000</b>	<b>\$3,417,050</b>

# Fund Summary

Clackamas Fire District #1

## 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 were completely spent by 6/30/19. However, the sale of bond-funded equipment in FY2020-21 returned some funds to this Fund. The funds were used to purchase items originally planned as part of the bond expenditure. The Proposed FY2021-22 Budget includes funds for a similar purpose if bond-funded property is sold.

### CAPITAL CONSTRUCTION FUND SUMMARY

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 REVISED	FY 2022 PROPOSED	FY 2022 APPROVED	FY 2022 ADOPTED
RESOURCES:						
Beginning Fund Balance	5,277,293	-	-	4,650	-	-
Interest on Investments	185,539	-	250	250	-	-
Other Revenues/Reimb	21,013	-	-	300,000	-	-
Transfers From Other Fun	-	-	267,400	-	-	-
TOTAL RESOURCES:	5,483,845	-	267,650	304,900	-	-
REQUIREMENTS:						
Capital Outlay	5,483,845	-	263,000	304,900	-	-
Ending Fund Balance	-	-	4,650	-	-	-
TOTAL REQUIREMENTS:	5,483,845	-	267,650	304,900	-	-

# Fund Summary

Clackamas Fire District #1

## 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. The FY2019-20 Adopted Budget saw the transfer of the remaining fund balance from the PERS Reserve Fund to the General Fund. The Board of Directors voted to deactivate this Fund in June 2020.

### **PERS RESERVE FUND SUMMARY**

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 REVISED	FY 2022 PROPOSED	FY 2022 APPROVED	FY 2022 ADOPTED
<b>RESOURCES:</b>						
Beginning Fund Balance	1,048,484	691,550	-	-	-	-
Interest on Investments	8,066	1,195	-	-	-	-
Transfers From Other Fun	-	-	-	-	-	-
<b>TOTAL RESOURCES:</b>	<b>1,056,550</b>	<b>692,745</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REQUIREMENTS:</b>						
Transfers To Other Funds	365,000	692,745	-	-	-	-
Contingency	-	-	-	-	-	-
Ending Fund Balance	691,550	-	-	-	-	-
<b>TOTAL REQUIREMENTS:</b>	<b>1,056,550</b>	<b>692,745</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Fund Summary

Clackamas Fire District #1

## WILDLAND MITIGATION FUND – 80

The Wildland Mitigation Fund is a new fund added in the FY2020-21 Revised Budget after the Fire District received Worksource grant funding. The grant funds up to 22 positions specifically geared towards training and employing persons to repair the effects from the 2020 wildfires in Clackamas County. This grant funding reimburses salary and operational costs. In addition, these persons are trained and outfitted to also be able to respond to wildfires as a suppression resource throughout the state on a contracted basis.

### WILDLAND MITIGATION FUND SUMMARY

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 REVISED	FY 2022 PROPOSED	FY 2022 APPROVED	FY 2022 ADOPTED
<b>RESOURCES:</b>						
Beginning Fund Balance	-	-	-	-	-	-
Interest on Investments	-	-	-	2,000	-	-
Contract Revenue	-	-	180,920	327,211	-	-
Grant Revenue	-	-	263,111	531,723	-	-
Other Revenues	-	-	12,000	48,876	-	-
<b>TOTAL RESOURCES:</b>	-	-	456,031	909,810	-	-
<b>REQUIREMENTS:</b>						
Wildland Mitigation Program	-	-	456,031	865,810	-	-
Transfers Out	-	-	-	44,000	-	-
Ending Fund Balance	-	-	-	-	-	-
<b>TOTAL REQUIREMENTS:</b>	-	-	456,031	909,810	-	-

# 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 through 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 performed 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: Business Services

Reviewed: 2-10-2020

Certified: 2-25-2020

**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'

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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.
- Please refer to the policy on “Contracts, Signatures, and Financial Authority” for parties authorized to approve and sign contracts.
- B. Fire Chief: The Board of Directors authorizes the Fire Chief to approve purchases that are subject to competitive solicitation requirements without prior approval of the Board, provided such purchases 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, provided such purchases do not exceed \$15,000 and are within budget parameters.
- D. Finance Director: The Finance Director will review purchases not to exceed \$15,000 to ensure they are within budget parameters and comply with the Purchasing Policy.
- 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, battalion chief, division 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, provided such purchases do not exceed \$5,000 and are within budget parameters.
- Delegation of authority: Purchasing responsibility may be delegated to a subordinate with the understanding that ultimate budget responsibility

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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.
  - **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 Division or Deputy 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 has been established.
  - **Goods or Services and Trade Services** - Unless a special procurement or exemption applies, when the total 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.

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18) and ORS 279B.070.

- (3) Greater than \$15,000 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 additional authorization and approval from the Board of Directors. Three written quotes are required.
- (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.

- **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

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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 Finance Director, a Division or Deputy Chief, and 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 Finance Director, a Division or Deputy Chief, and 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 Finance Director, a Division or Deputy Chief, the Fire Chief is required.
  - (4) Additional approval from the Board of Directors is required.
- **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.
- **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, Finance Director, or Fire Chief 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
<b>Goods or Services and Trade Services</b>						
Less than or equal to \$ 5,000	N	<input checked="" type="radio"/>				
Over \$5,000 - \$15,000	Y	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>		
Over \$15,000 - \$50,000	Y	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
Over \$50,000	Y	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
Over \$150,000	A formal solicitation process is required					
<b>Personal Services</b>						
Less than or equal to \$10,000	N	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
Over - \$-10,000 - \$50,000	Y	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
Over \$50,000	Y	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>Reimbursement Requests (regardless of amount)</b>						
Any employee reimbursement request	N	<input checked="" type="radio"/>				
Reimbursement requests for Directors, Division Chiefs, Executive Officer, or Chief	N		<input checked="" type="radio"/> Either are accepted.		<input checked="" type="radio"/>	
<b>Travel Requests (regardless of amount)</b>						
Out-of-state travel requests	N	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
Local travel requests	N	<input checked="" type="radio"/>				



#### 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.

- 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.
- 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.
- All purchases shall be routed electronically through Munis Workflow for

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approval with appropriate documentation. Reference Table 1 for appropriate approval authority.

- 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.
- 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

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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.
- The cards will have a \$200 maximum limit.
  - Staff may check cards out from the petty cash custodian for use on qualifying purchases.
  - The Fire District's SOP on Purchasing Cards applies to use of these cards as well.
  - 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.
  - 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:
- There is immediate need for the item, which is not obtainable through the Logistics Department;
  - The employee does not have a purchasing card or the vendor will not take a purchasing card;
  - 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:
  - 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.
  - 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.
  - 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.
  - The delivery slip must be verified to see that it agrees with the materials and services received.
  - The delivery slip should be compared with the purchase order and any price adjustments, shipping costs, etc., made directly on the receiving purchase order.
  - 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.
  - 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.
  - 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.
  - 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.
- 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.

- 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](mailto:accountspayableinbox@clackamasfire.com)

- 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.
- Vendors will be encouraged to send invoices directly to the Finance Department address or the Accounts Payable email address.
- a) Vendors will also be encouraged to indicate the related Purchase Order or Requisition number on each invoice.
  - b) The 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.

- 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 Director.
- 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:
  - The Board of Directors by resolution, or
  - 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)
  - 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.
  - 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.

- 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 Director 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. Please refer to the "Contracts, Signatures and Financial Authority" policy for authorized signators.

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.

- 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.
- 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).
- 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:
  - Employee disclosure requirements
  - Gratuities and kickbacks
  - Prohibition against contingent fees
  - Restrictions on employment of present and former employees
  - 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 Cost Recovery Fees" policy.



- 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:
- **Approval** means the process of authorizing an action prior to its execution.
  - **Board of Directors** or **Board** shall mean the governing board of CFD1.
  - **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.
  - **Department Head** shall mean the individual responsible for budget and purchasing authority for a station or program.
  - **Division Chief** shall mean the Division Chief responsible for any cost centers under his/her division.
  - **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.
  - **Fire District** shall mean Clackamas Fire District #1 (CFD1).
  - **Local Contract Review Board (LCRB)** means the Board of Directors for CFD1 as described by Board Resolution.
  - **Munis** refers to the Fire District's enterprise resource planning software



system. This system integrates accounting, purchasing and service order functions.

- **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.
- **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.
- **Requisition** is the first step of the purchasing process, and constitutes an initial order for goods, services, inventory items, and internal services.
- **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.
- **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, the complete Public Contracting Rules have not been included in this document. They can be found at <http://www.clackamasfire.com/wp-content/uploads/2018/05/Purchasing-Policy.pdf>

# **Clackamas Fire District #1**

## **Cash Management Policy**

Revised 10/16/2017

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

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**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 Statutes 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 than 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 risk. 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 to 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

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#### 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 July 1, 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 ensure 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

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#### 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 item 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

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<u>Investment Types</u>	<u>Maximum % of Portfolio</u>
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%

<u>Maturity Scheduling</u>	<u>Minimum % of Portfolio</u>
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 Fund	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, from 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 borrowing 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.
ERFD #69	Estacada Rural Fire Department #69
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 - 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 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	<p>A plan of organization for purchasing, accounting, and other financial activities which amount other things provides that:</p> <ul style="list-style-type: none"> <li>• The duties of employees are subdivided so that no single employee handles a financial action from beginning to end.</li> <li>• Proper authorizations from specific responsible officials are obtained before key steps in the processing of a transaction are completed.</li> <li>• Records and procedures are arranged appropriately to facilitate effective control.</li> </ul>
Levy	<p>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.</p>
MDC	<p>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.</p>
Modified Accrual Basis	<p>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.</p>
Municipal Corporation	<p>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.</p>
Net Bonded Debt	<p>Gross bonded debt, less any cash or other assets available, and earmarked for its retirement.</p>
Object Classification	<p>A grouping of expenditures on the basis of goods or services purchased; for example, personnel services, materials, and equipment.</p>
Operating Expenses	<p>Expenses for general governmental purposes.</p>
Operating Statement	<p>A statement summarizing the financial operations of a governmental unit for an accounting period as contrasted with a</p>

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. Position that reports to the Fire Chief and 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 Year Taxes	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: <ul style="list-style-type: none"> <li>• Do not increase a liability (e.g. proceeds from a loan)</li> <li>• Do not represent a repayment of an expenditure already made</li> <li>• Do not represent a cancellation of certain liabilities</li> <li>• Do not represent an increase in contributed capital</li> </ul>
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 (URD)	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.