



Clackamas Fire District #1 Adopted Budget

Fiscal 2021-2022
July 1, 2021 – June 30, 2022





CLACKAMAS FIRE DISTRICT #1

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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,

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

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.

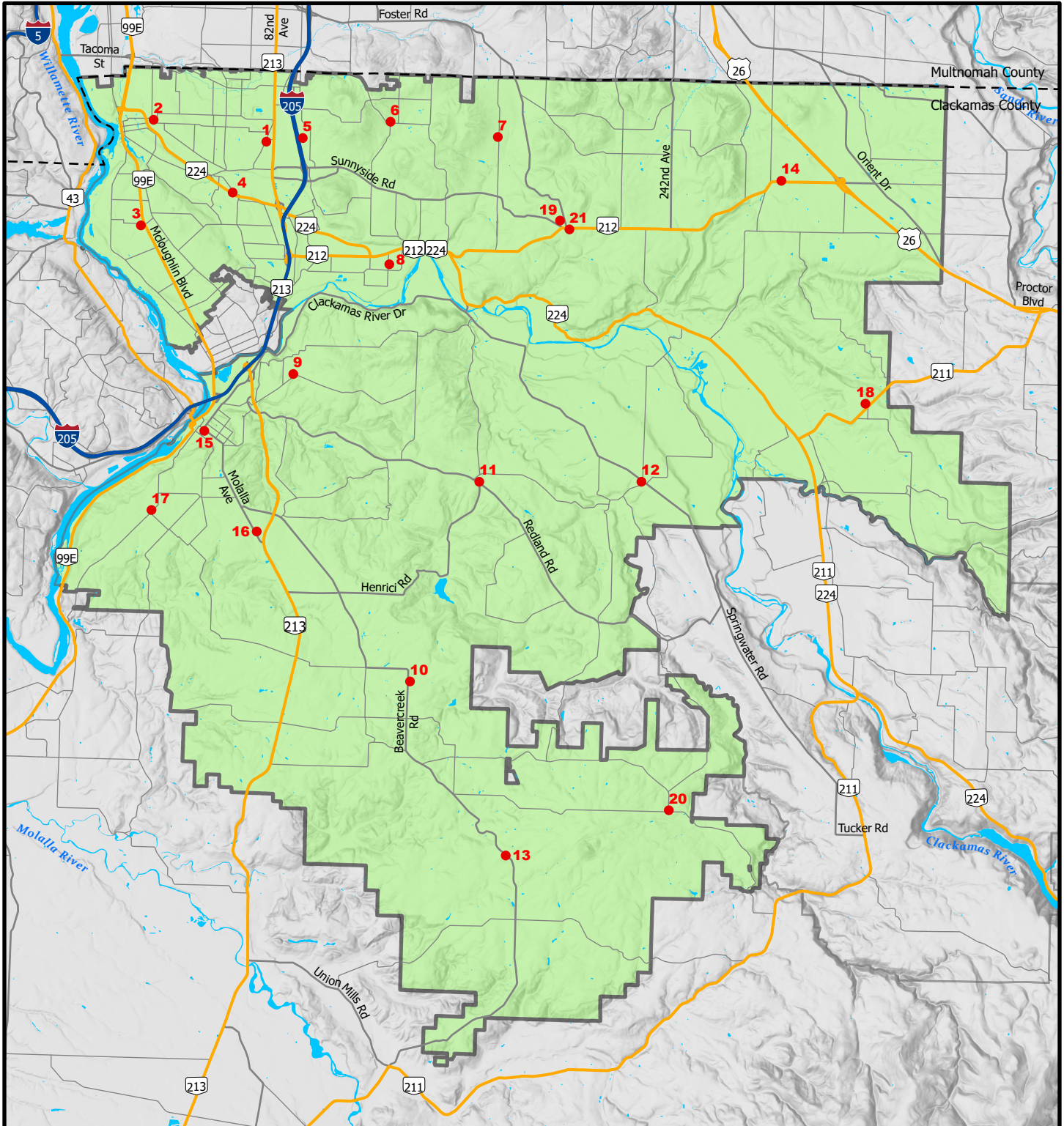


On the next page is a timeline displaying major events in the history of Clackamas Fire District #1.

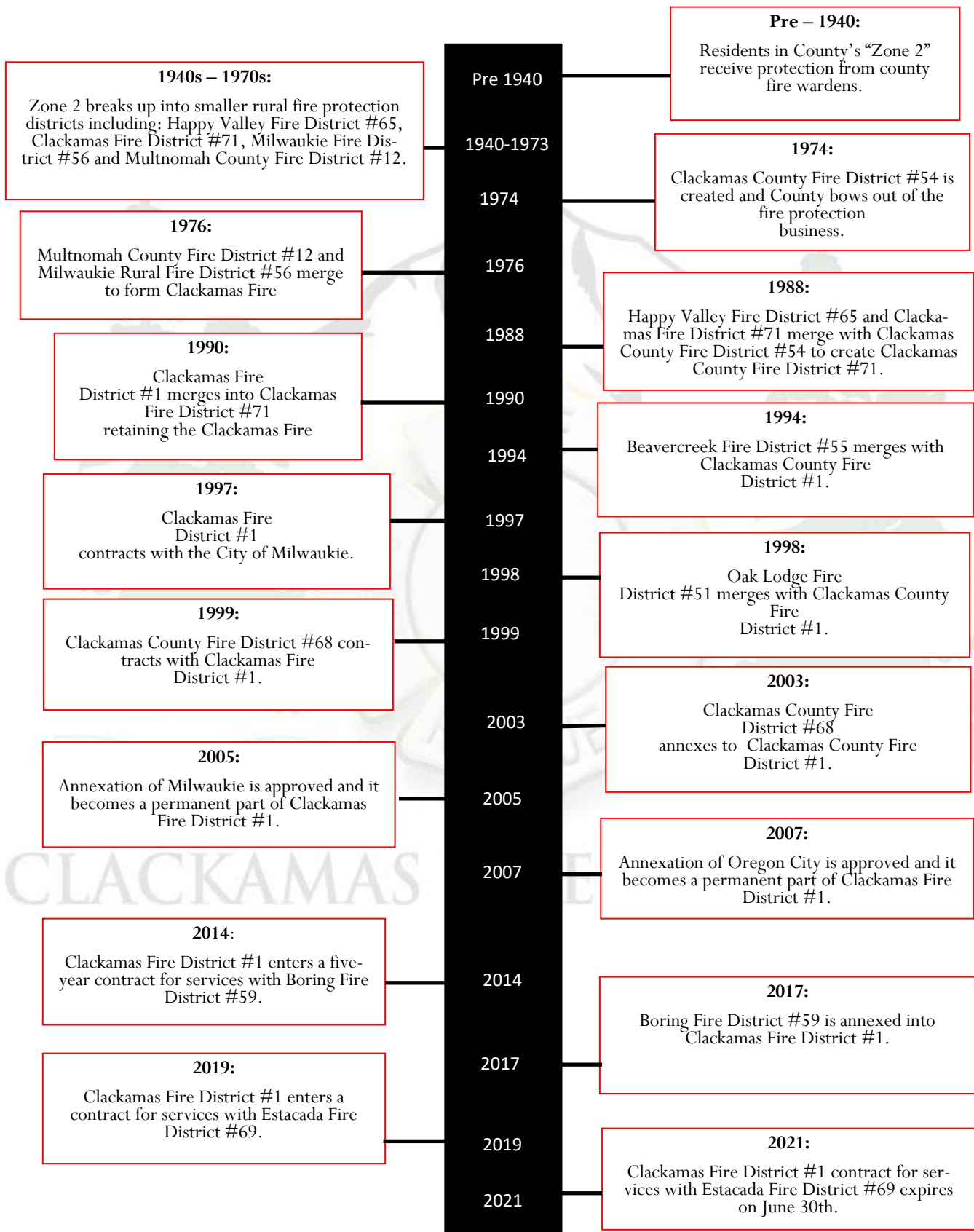
CLACKAMAS FIRE DISTRICT #1

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



Clackamas County "Zone 2"



Reading Guide

Clackamas Fire District #1

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

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

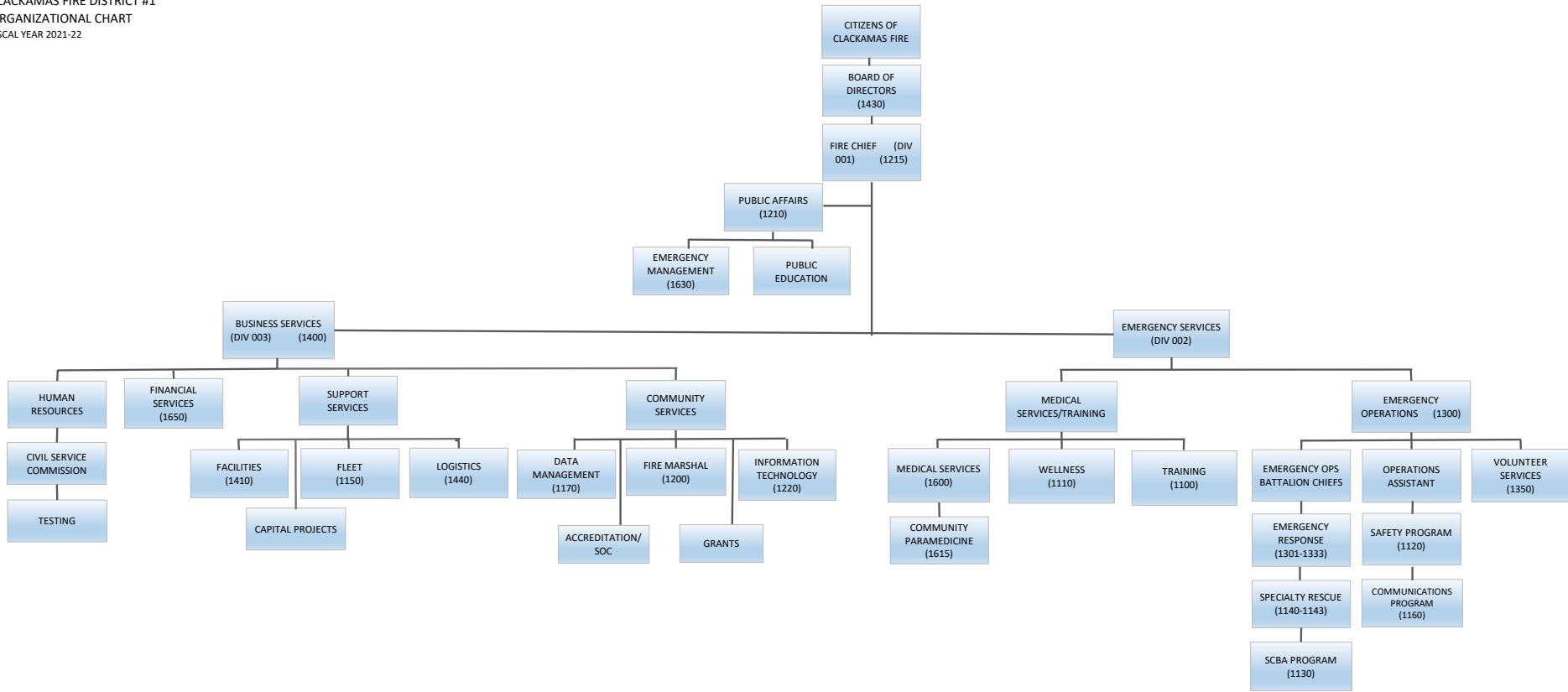
This section provides information on the non-General Fund budgets, including additional information as warranted. Funds included in this section area as follows:

- 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>Adopted</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
TOTAL RESOURCES:	88,267,054	90,530,347	87,810,165	87,670,121	88,413,483	89,508,003	91,739,110	95,384,574
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	-	-	-	-	-
TOTAL EXPENDITURES:	64,205,016	68,187,414	67,321,013	69,171,703	71,692,380	73,499,212	75,300,033	78,181,085
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

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

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

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

Clackamas Fire District #1

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

Clackamas Fire District #1

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

Strategic Planning

Clackamas Fire District #1

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

Strategic Planning

Clackamas Fire District #1

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



Strategic Planning

Clackamas Fire District #1

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

Strategic Planning

Clackamas Fire District #1

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.

Budget Summary

Clackamas Fire District #1

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

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

Clackamas Fire District #1

Budgeting, Accounting and Financial Reporting Method

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

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

Budget Summary

Clackamas Fire District #1

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 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
		672,104	672,104

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 130th 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

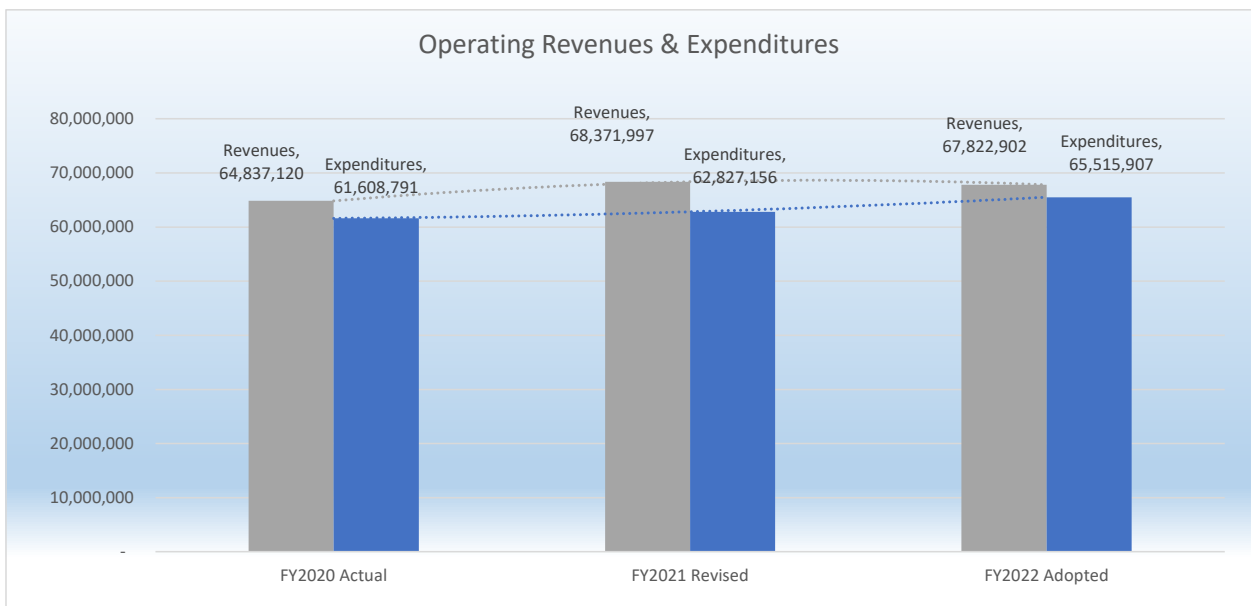
The General Fund also contains funding for the PERS Bond debt service. PERS Bond debt service will total \$2,186,150 for FY2021-22.

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 ADOPTED
<u>RESOURCES</u>			
Beginning Fund Balance	25,586,425	24,473,187	23,036,282
Revenues			
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	846,403
Other Revenues	6,397,845	7,937,679	4,423,792
Total Revenues	64,837,120	68,371,997	67,822,902
Transfers In	1,015,245	862,104	672,104
TOTAL RESOURCES	91,438,790	93,707,288	91,531,288
<u>REQUIREMENTS</u>			
Expenditures			
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	980,490
Non-Allocated:			
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
Total Expenditures	91,438,790	93,707,288	91,531,288
TOTAL REQUIREMENTS	91,438,790	93,707,288	91,531,288



Clackamas Fire District #1
FY 2021-22 Budget Overview - All Funds

ADOPTED

	General	Equipment Replacement	Capital Projects	Capital Construction	Enterprise	Debt Service	Wildland Mitigation	TOTAL
RESOURCES								
Beginning Fund Balance	18,505,460	252,345	3,585,128	4,650	23,337	665,362	-	23,036,282
Revenues								
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	-	-	-	-	-	646,403	846,403
Total Revenues	64,784,128	28,000	8,000	300,250	31,700	1,646,334	1,024,490	67,822,902
Transfers From Other Funds	44,000		628,104	-	-	-	-	672,104
TOTAL RESOURCES	83,333,588	280,345	4,221,232	304,900	55,037	2,311,696	1,024,490	91,531,288
REQUIREMENTS								
Allocated:								
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	-	-	-	-	-	-	980,490	980,490
Non-Allocated:								
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
Total Expenditures	68,800,060	280,345	907,103	304,900	40,924	2,186,150	1,024,490	73,543,972
Ending Fund Balance	14,533,528	-	3,314,129	-	14,113	125,546	-	17,987,316
TOTAL REQUIREMENTS	83,333,588	280,345	4,221,232	304,900	55,037	2,311,696	1,024,490	91,531,288

Fiscal Year 2021-2022

ADOPTED Schedule of Appropriations

	General	Equipment Replacement	Capital Projects	Capital Construction	PERS Reserve	Enterprise	Debt Service	Wildland Mitigation	Total
Allocated to Divisions:									
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	-	-	-	-	-	-	-	980,490	980,490
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
TOTAL APPROPRIATION	68,800,060	280,345	907,103	304,900	-	40,924	2,186,150	1,024,490	73,543,972
Unapprop Ending Fund Balance	14,533,528	-	3,314,129	-	-	14,113	125,546	-	17,987,316
TOTAL BUDGET	\$83,333,588	\$280,345	\$4,221,232	\$304,900	\$0	\$55,037	\$2,311,696	\$1,024,490	91,531,288

Total Appropriations \$ 73,543,972
 Total Unappropriated \$ 17,987,316
 Total Budget \$ 91,531,288



SECTION FIVE

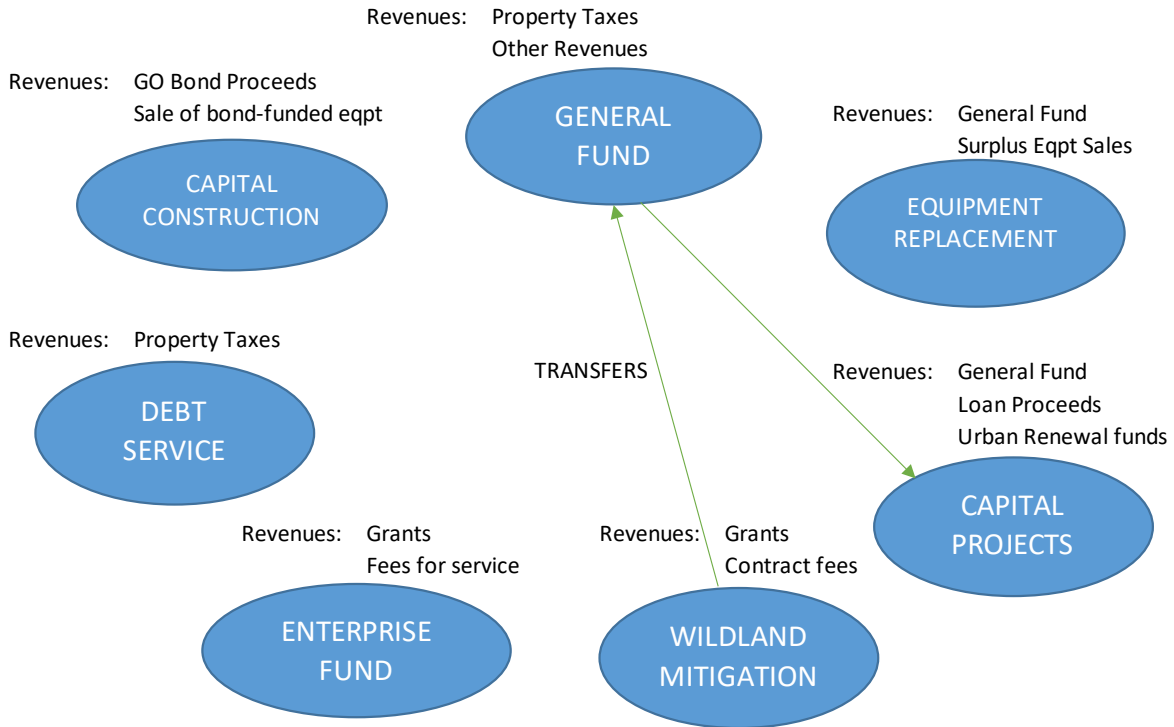
Resources

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.

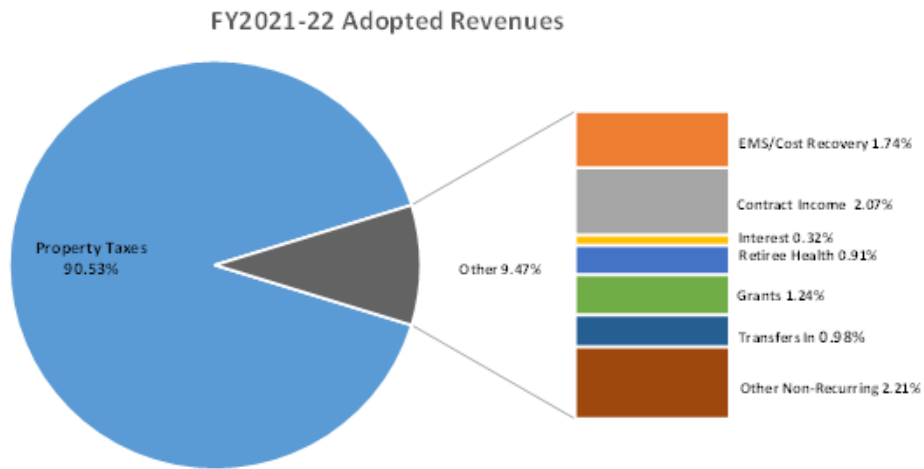
Clackamas Fire District #1 uses several special revenue funds to budget and track certain revenues and expenditures separately. Some are required by law to be tracked separately, and others are tracked separately to meet the internal goal of ensuring funds are spent appropriately.

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



Resources

Below is a graph by revenue source for the FY2021-22 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

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.

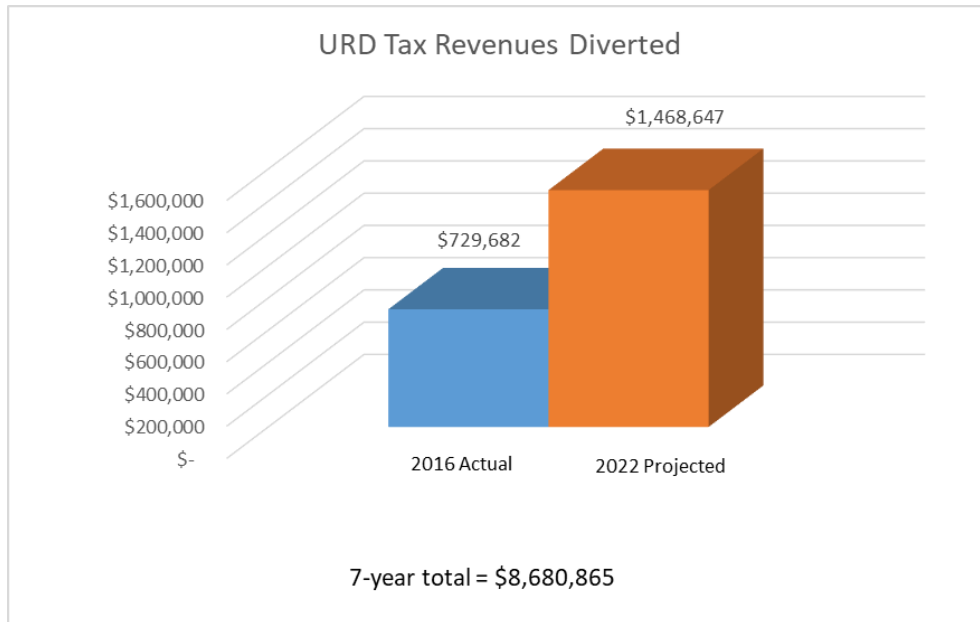
Property taxes comprise 90.7% of total revenues for the FY2021-22 Budget. Since 2015, the Fire District has experienced an average annual tax revenue increase of approximately 4.5%. The Clackamas County Tax Assessor's Office issues an estimate of AV growth to each taxing entity in the county for revenue 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

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 Adopted FY2021-22 Budget includes an estimate of \$846,403 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 Adopted
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
Total	280	279	292	293
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.

Biennium	2011-13	2013 -15 (revised)	2015-17	2017-19	2019-21	2021-23
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 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 Adopted
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 Adopted 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 Adopted
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 Adopted 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 Adopted
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 Adopted 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 Adopted
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>
Total General Obligation Bonds				\$22,630,000
<i>Limited-Tax & 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>
Total Limited-Tax & Other Obligations				\$19,289,075
Total Long-Term Debt				<u>\$41,919,075</u>

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
Debt Capacity	
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	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
Revenue						
Beg Fund Bal	\$ 17,303,197	\$ 17,447,117 *	\$ 18,224,998	\$ 18,505,460	\$ 18,505,460	\$ 18,505,460
Tax Revenues						
4450 - Current Year Prop Taxes	51,951,018	54,336,874	55,796,309	59,639,923	59,639,923	59,639,923
4455 - Prior Year Prop Taxes	1,849,260	585,961	1,220,310	720,000	720,000	720,000
4460 - Other Taxes	-	-	8,000	8,000	8,000	8,000
Tax Revenues Total	\$ 53,800,279	\$ 54,922,835	\$ 57,024,619	\$ 60,367,923	\$ 60,367,923	\$ 60,367,923
Interest Income Total						
	586,274	561,251	375,000	200,000	200,000	200,000
4500 - Contract Revenue	315,318	1,728,793	3,230,824	1,088,850	1,088,850	1,088,850
4510 - ASA Revenue	120,032	154,078	135,000	150,000	150,000	150,000
4512 - Medical Supply Reimb	90,706	96,690	90,000	98,000	98,000	98,000
4513 - Other Reimbursements	163,276	303,140	254,197	150,000	150,000	150,000
4538 - Service Cost Recovery	37,518	72,877	75,000	44,355	44,355	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 Revenu	481,991	546,945	600,000	625,000	625,000	625,000
4560 - Grant Revenue	644,251	642,033	914,598	200,000	200,000	200,000
4569 - GEMT Revenue	-	1,711,411	382,532	500,000	500,000	500,000
4570 - Transportation Response Revenu	565,966	676,923	575,000	900,000	900,000	900,000
4571 - Other Revenues	261,640	732,867	501,210	460,000	460,000	460,000
Other Revenues Total	\$ 3,725,574	\$ 7,039,879	\$ 8,673,665	\$ 4,216,205	\$ 4,216,205	\$ 4,216,205
4610 - Transfers from other Funds	365,000	815,245	363,000	44,000	44,000	44,000
Revenue Total	\$ 75,780,323	\$ 80,786,326	\$ 84,661,282	\$ 83,333,588	\$ 83,333,588	\$ 83,333,588
Expense						
50 - Salaries	33,479,738	34,206,883	36,327,546	35,508,399	35,508,399	35,508,399
60 - Benefits	15,127,171	19,120,078	18,465,825	20,972,247	20,972,247	20,972,247
70 - Materials and Servic	6,546,206	7,115,260	7,768,868	7,028,088	7,028,088	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	2,075,504	2,075,504
90 - Transfers Out	-	-	59,104	628,104	628,104	628,104
99 - End Fund Balance						
9910 - Contingency	-	-	1,539,572	1,587,718	1,587,718	1,587,718
9915 - Restricted Contingency	-	-	1,000,000	1,000,000	1,000,000	1,000,000
9999 - Unappropriated Ending Fund Bal	18,223,467	18,224,998	17,520,560	14,533,528	14,533,528	14,533,528
Expense Total	\$ 75,780,323	\$ 80,786,326	\$ 84,661,281	\$ 83,333,588	\$ 83,333,588	\$ 83,333,588

* FY2020 Beginning Fund Balance restated after adjustments to FY2019

General Fund Summary

Clackamas Fire District #1

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

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	LY2 2019 Actual	LY 2020 Actual	CY 2021 Revised Budget	FY2022 Proposed	FY2022 Approved	FY2022 Adopted
70 - Materials and Servic						
7005 - Discounts Taken	-	78	-	-	-	-
7010 - Election Costs	31,438	1,378	50,000	-	-	-
7015 - Meeting Expense	23,082	18,154	28,180	26,930	26,930	26,930
7030 - Civil Service Exam Expense	10,802	5,535	3,500	3,500	3,500	3,500
7035 - Bank Charges	15,489	15,021	15,000	15,600	15,600	15,600
7040 - Dues & Publications	27,694	33,350	37,763	36,799	36,799	36,799
7045 - Awards & Recognitions	26,376	24,060	38,750	33,750	33,750	33,750
7050 - Program R & D	-	-	-	2,000	2,000	2,000
7055 - Operating Supply	210,153	516,000	(156,424)	221,030	221,030	221,030
7060 - Conflagration Supply	-	-	61,733	-	-	-
7065 - Fire Fighting Supply	77,277	86,147	106,105	114,748	114,748	114,748
7070 - Rescue Supply	33,064	7,258	13,233	4,880	4,880	4,880
7075 - EMS Supply	246,598	357,643	431,641	286,576	286,576	286,576
7078 - Department Consumables	21,577	19,437	19,000	21,900	21,900	21,900
7080 - Fuel	279,284	202,125	273,914	257,007	257,007	257,007
7085 - Uniform & Protective Eqpt	328,207	356,486	508,470	241,391	241,391	241,391
7090 - Office Supplies	17,348	14,415	28,951	23,320	23,320	23,320
7095 - Software & Supplies	384,081	425,862	617,559	598,543	598,543	598,543
7105 - Household Goods	71,330	60,225	69,636	44,826	44,826	44,826
7110 - Professional Services	501,970	944,281	721,609	791,461	791,461	791,461
7115 - Dispatch Services	1,518,738	1,610,774	1,851,223	1,637,205	1,637,205	1,637,205
7116 - Utilities - Natural Gas	82,034	70,437	63,149	67,889	67,889	67,889
7117 - Utilities - Electric	170,132	190,456	172,593	173,673	173,673	173,673
7118 - Utilities - Garbage	40,469	42,559	48,581	44,828	44,828	44,828
7119 - Utilities - Water	95,724	106,890	119,982	114,459	114,459	114,459
7120 - Utilities - Other	106,284	111,261	139,272	142,852	142,852	142,852
7122 - Utilities - Telephone	369,749	357,050	359,900	296,232	296,232	296,232
7130 - Insurance - Property/Casualty	240,645	148,135	317,500	321,500	321,500	321,500
7135 - Medical Exams	231,113	147,803	161,534	167,780	167,780	167,780
7140 - Schools/Conferences Registrat	71,262	33,440	72,379	35,144	35,144	35,144
7141 - Tuition Reimbursement	44,522	42,379	57,000	32,500	32,500	32,500
7142 - Travel Expense	40,184	19,513	31,590	29,465	29,465	29,465
7145 - Mileage Reimbursement	48,864	48,896	65,300	55,200	55,200	55,200
7150 - Volunteer Fire Fighter Exp	67,076	40,000	80,810	40,000	40,000	40,000
7155 - Vehicle Maintenance	373,961	394,914	435,896	417,527	417,527	417,527
7160 - Equipment Maintenance	100,886	103,520	148,976	151,303	151,303	151,303
7165 - Radio Maintenance	42,195	15,369	29,250	29,450	29,450	29,450
7170 - Facility Maintenance	257,081	204,372	341,974	213,795	213,795	213,795
7175 - Office Equipment Maintenance	40,339	47,629	93,190	63,190	63,190	63,190
7180 - Computer & AV Maintenance	18,358	101,031	90,791	56,550	56,550	56,550
7185 - SCBA Maintenance	6,178	105	-	-	-	-
7187 - Fire Extinguisher Expense	-	3,006	4,000	4,000	4,000	4,000
7190 - Training Expense	74,191	42,164	46,632	90,840	90,840	90,840
7195 - Public Education	55,058	47,990	59,000	46,500	46,500	46,500
7205 - Postage & Freight	33,056	20,681	28,500	30,000	30,000	30,000
7210 - Small Tool, Eqpts & Furnishing	75,166	40,402	48,741	41,296	41,296	41,296
7215 - Other Expense	33,203	37,031	32,485	650	650	650
TOTAL MATERIALS & SERVICES	\$ 6,542,238	\$ 7,115,260	\$ 7,768,868	\$7,028,088	\$7,028,088	\$7,028,088

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
80 - Capital Outlay						
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	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ 536,173	\$ 235,092	\$ -	\$ -	\$ -	\$ -

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	2,075,505	2,075,506
TOTAL DEBT SERVICE	\$ 1,797,518	\$ 1,884,014	\$ 1,979,806	\$2,075,504	\$2,075,505	\$2,075,506

Transfers to Other Funds

Transfers in the FY2021-22 Budget fund debt service made from the Capital Projects Fund, including \$121,516 for the mortgage of the 130th 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.

FIRE CHIEF'S DIVISION						
	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
50 - Salaries						
5501 - Fire Chief	-	195,024	200,875	200,875	200,875	200,875
5503 - Deputy Chief	-	-	-	-	-	-
5505 - Battalion Chief	-	-	-	151,404	151,404	151,404
5506 - Exempt Staff Group	113,295	244,228	248,609	258,459	258,459	258,459
5508 - Deputy Fire Marshal Captain	-	-	-	119,028	119,028	119,028
5510 - Captain	115,066	116,717	180,345	-	-	-
5530 - Non-exempt Staff Group	52,415	70,379	28,276	110,888	110,888	110,888
5535 - Other Employee	-	-	38,191	76,382	76,382	76,382
5540 - Temporary Labor	5,727	4,516	4,656	6,656	6,656	6,656
5563 - Retirement/Separation Vacation	-	-	38,628	-	-	-
5600 - Overtime	34,367	39,009	40,000	45,789	45,789	45,789
50 - Salaries Total	320,870	669,874	779,580	969,481	969,481	969,481
60 - Benefits						
6620 - SS/Medicare	24,855	45,988	56,683	74,164	74,164	74,164
6640 - Tri-Met Taxes	1,232	5,165	4,447	7,598	7,598	7,598
6650 - Transit Tax	-	-	71	97	97	97
6656 - PERS Employer	63,101	166,613	185,859	217,822	217,822	217,822
6670 - Deferred Compensation	5,262	12,174	22,181	39,059	39,059	39,059
6690 - Caf� Plan Benefits	41,284	103,032	37,656	27,486	27,486	27,486
6691 - PEHP	3,600	6,650	7,800	10,800	10,800	10,800
6693 - Health Trust	2,263	6,263	7,263	9,171	9,171	9,171
6703 - Cell/Tech Allowance	-	350	-	-	-	-
6705 - Workers Compensation	-	-	-	412	412	412
60 - Benefits Total	141,597	346,235	321,960	386,609	386,609	386,609
70 - Materials and Servic						
7010 - Election Costs	-	1,378	50,000	-	-	-
7015 - Meeting Expense	14,025	15,400	23,050	22,450	22,450	22,450
7040 - Dues & Publications	548	14,409	20,675	20,175	20,175	20,175
7045 - Awards & Recognitions	304	23,011	35,250	33,750	33,750	33,750
7055 - Operating Supply	13,985	8,686	43,529	15,672	15,672	15,672
7085 - Uniform & Protective Eqpt	2,371	507	3,181	2,650	2,650	2,650
7090 - Office Supplies	22	39	700	950	950	950
7095 - Software & Supplies	1,279	1,710	500	500	500	500
7105 - Household Goods	56	-	-	-	-	-
7110 - Professional Services	49,054	99	9,842	9,533	9,533	9,533
7140 - Schools/Conferences Registrati	980	3,748	6,224	3,150	3,150	3,150
7142 - Travel Expense	2,274	6,745	8,222	4,650	4,650	4,650
7145 - Mileage Reimbursement	2,405	803	2,200	2,200	2,200	2,200
7190 - Training Expense	-	-	1,500	-	-	-
7195 - Public Education	11,865	7,213	34,000	46,500	46,500	46,500
70 - Materials and Servic Total	99,168	83,749	238,873	162,180	162,180	162,180
80 - Capital Outlay						
8860 - Facility Improvement	-	-	-	-	-	-
80 - Capital Outlay Total	-	-	-	-	-	-
Grand Total	561,635	1,099,858	1,340,413	1,518,270	1,518,270	1,518,270

1210 PUBLIC INFORMATION/EDUCATION

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
50 - Salaries						
5505 - Battalion Chief	-	-	-	151,404	151,404	151,404
5506 - Exempt Staff Group	-	17,591	64,211	69,278	69,278	69,278
5508 - Deputy Fire Marshal Captain	-	-	-	119,028	119,028	119,028
5510 - Captain	115,066	116,717	180,345	-	-	-
5530 - Non-exempt Staff Group	52,415	40,656	28,276	59,104	59,104	59,104
5535 - Other Employee	-	-	38,191	76,382	76,382	76,382
5600 - Overtime	34,367	38,883	40,000	45,789	45,789	45,789
50 - Salaries Total	201,848	213,848	351,023	520,985	520,985	520,985
60 - Benefits						
6620 - SS/Medicare	15,553	15,017	26,854	39,855	39,855	39,855
6640 - Tri-Met Taxes	782	1,649	2,107	4,083	4,083	4,083
6650 - Transit Tax	-	-	32	52	52	52
6656 - PERS Employer	33,740	42,355	74,612	110,220	110,220	110,220
6670 - Deferred Compensation	4,288	3,481	9,555	26,433	26,433	26,433
6690 - Caf� Plan Benefits	27,522	33,450	27,827	15,270	15,270	15,270
6691 - PEHP	2,400	2,400	4,200	6,000	6,000	6,000
6693 - Health Trust	1,341	1,750	3,110	4,752	4,752	4,752
6705 - Workers Compensation	-	-	-	229	229	229
60 - Benefits Total	85,627	100,102	148,297	206,894	206,894	206,894
70 - Materials and Servic						
7015 - Meeting Expense	77	-	-	200	200	200
7040 - Dues & Publications	448	450	500	-	-	-
7045 - Awards & Recognitions	304	173	-	500	500	500
7050 - Program R & D	-	-	-	-	-	-
7055 - Operating Supply	3,865	7,417	10,969	7,302	7,302	7,302
7085 - Uniform & Protective Eqpt	1,416	49	355	900	900	900
7090 - Office Supplies	-	-	-	750	750	750
7095 - Software & Supplies	1,279	1,710	-	-	-	-
7110 - Professional Services	4,454	99	4,842	9,533	9,533	9,533
7140 - Schools/Conferences Registrati	352	151	250	250	250	250
7195 - Public Education	11,865	7,213	34,000	46,500	46,500	46,500
70 - Materials and Servic Total	24,060	17,262	50,916	65,935	65,935	65,935
Grand Total	311,536	331,213	550,236	793,814	793,814	793,814

1215 FIRE CHIEF'S OFFICE

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
50 - Salaries						
5501 - Fire Chief	-	195,024	200,875	200,875	200,875	200,875
5505 - Battalion Chief	-	-	-	-	-	-
5506 - Exempt Staff Group	-	109,951	64,211	68,994	68,994	68,994
5530 - Non-exempt Staff Group	-	29,722	-	51,784	51,784	51,784
5563 - Retirement/Separation Vacation	-	-	38,628	-	-	-
50 - Salaries Total	-	334,698	303,714	321,653	321,653	321,653
60 - Benefits						
6620 - SS/Medicare	-	21,664	20,279	24,606	24,606	24,606
6640 - Tri-Met Taxes	-	2,580	1,591	2,521	2,521	2,521
6650 - Transit Tax	-	-	27	32	32	32
6656 - PERS Employer	-	90,821	75,629	84,085	84,085	84,085
6670 - Deferred Compensation	-	8,343	9,326	9,326	9,326	9,326
6690 - Café Plan Benefits	-	52,858	6,553	9,162	9,162	9,162
6691 - PEHP	-	3,100	2,400	3,600	3,600	3,600
6693 - Health Trust	-	3,347	2,951	3,217	3,217	3,217
6703 - Cell/Tech Allowance	-	350	-	-	-	-
6705 - Workers Compensation	-	-	-	137	137	137
60 - Benefits Total	-	183,062	118,756	136,686	136,686	136,686
70 - Materials and Servic						
7010 - Election Costs	-	1,378	50,000	-	-	-
7015 - Meeting Expense	70	4,436	7,000	6,300	6,300	6,300
7040 - Dues & Publications	-	13,644	20,000	20,000	20,000	20,000
7045 - Awards & Recognitions	-	22,837	35,000	33,000	33,000	33,000
7055 - Operating Supply	-	225	-	-	-	-
7085 - Uniform & Protective Eqpt	-	-	900	450	450	450
7090 - Office Supplies	-	23	200	200	200	200
7110 - Professional Services	-	-	5,000	-	-	-
7140 - Schools/Conferences Registrati	-	667	2,350	1,500	1,500	1,500
7142 - Travel Expense	-	3,189	1,700	1,400	1,400	1,400
7145 - Mileage Reimbursement	-	-	200	200	200	200
70 - Materials and Servic Total	70	46,401	122,350	63,050	63,050	63,050
Grand Total	70	564,160	544,820	521,389	521,389	521,389

1430 BOARD OF DIRECTORS

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
70 - Materials and Servic						
7015 - Meeting Expense	13,524	10,838	15,350	15,350	15,350	15,350
7055 - Operating Supply	873	80	2,000	2,000	2,000	2,000
7085 - Uniform & Protective Eqpt	512	304	1,000	1,000	1,000	1,000
7140 - Schools/Conferences Registrati	628	2,308	3,000	1,000	1,000	1,000
7141 - Tuition Reimbursement	-	-	-	-	-	-
7142 - Travel Expense	1,950	3,556	4,100	1,950	1,950	1,950
7145 - Mileage Reimbursement	2,200	803	2,000	2,000	2,000	2,000
7190 - Training Expense	-	-	-	-	-	-
70 - Materials and Servic Total	19,687	17,889	27,450	23,300	23,300	23,300
Grand Total	19,687	17,889	27,450	23,300	23,300	23,300

1630 EMERGENCY MANAGEMENT

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
50 - Salaries						
5506 - Exempt Staff Group	113,295	116,686	120,187	120,187	120,187	120,187
5540 - Temporary Labor	5,727	4,516	4,656	6,656	6,656	6,656
5600 - Overtime	-	126	-	-	-	-
50 - Salaries Total	119,021	121,328	124,843	126,843	126,843	126,843
60 - Benefits						
6620 - SS/Medicare	9,302	9,307	9,550	9,703	9,703	9,703
6640 - Tri-Met Taxes	450	935	749	994	994	994
6650 - Transit Tax	-	-	12	13	13	13
6656 - PERS Employer	29,361	33,437	35,618	23,517	23,517	23,517
6670 - Deferred Compensation	975	350	3,300	3,300	3,300	3,300
6690 - Café Plan Benefits	13,761	16,725	3,276	3,054	3,054	3,054
6691 - PEHP	1,200	1,150	1,200	1,200	1,200	1,200
6693 - Health Trust	922	1,167	1,202	1,202	1,202	1,202
6705 - Workers Compensation	-	-	-	46	46	46
60 - Benefits Total	55,970	63,071	54,907	43,029	43,029	43,029
70 - Materials and Servic						
7015 - Meeting Expense	354	125	700	600	600	600
7040 - Dues & Publications	100	315	175	175	175	175
7045 - Awards & Recognitions	-	-	250	250	250	250
7055 - Operating Supply	9,247	964	25,350	6,370	6,370	6,370
7085 - Uniform & Protective Eqpt	264	154	926	300	300	300
7090 - Office Supplies	22	16	500	-	-	-
7095 - Software & Supplies	-	-	500	500	500	500
7110 - Professional Services	44,600	-	-	-	-	-
7140 - Schools/Conferences Registrati	-	623	624	400	400	400
7142 - Travel Expense	325	-	2,422	1,300	1,300	1,300
7190 - Training Expense	-	-	1,500	-	-	-
70 - Materials and Servic Total	54,912	2,197	32,947	9,895	9,895	9,895
Grand Total	229,903	186,596	212,697	179,767	179,767	179,767

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.

EMERGENCY SERVICES DIVISION						
	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
50 - Salaries						
5503 - Deputy Chief	173,719	65,662	-	-	-	-
5504 - Division Chief	309,916	325,584	335,072	329,406	329,406	329,406
5505 - Battalion Chief	1,781,049	1,654,871	1,819,697	1,739,718	1,739,718	1,739,718
5506 - Exempt Staff Group	190,356	225,486	295,801	304,846	304,846	304,846
5510 - Captain	2,299,536	2,340,674	2,645,060	2,499,588	2,499,588	2,499,588
5512 - Lieutenant	3,745,432	3,955,868	4,258,107	4,477,200	4,477,200	4,477,200
5515 - Apparatus Operator	5,204,284	5,737,711	5,901,785	6,297,559	6,297,559	6,297,559
5520 - Fire Fighter	7,289,691	7,153,089	7,744,329	7,499,188	7,499,188	7,499,188
5525 - Paramedic	235,662	277,400	288,552	314,236	314,236	314,236
5530 - Non-exempt Staff Group	359,979	353,633	383,267	409,167	409,167	409,167
5540 - Temporary Labor	41,942	30,149	23,000	26,000	26,000	26,000
5545 - Premium Pay	427,688	441,435	387,107	436,714	436,714	436,714
5550 - Conflagration Labor	496,905	130,420	664,331	-	-	-
5555 - School Replacement	26,954	9,876	21,927	43,279	43,279	43,279
5560 - Operational Replacement	5,217,746	5,658,560	6,298,101	4,896,562	4,896,562	4,896,562
5563 - Retirement/Separation Vacation	432,456	272,807	95,811	87,722	87,722	87,722
5564 - Other Leave Buyback	1,083	3,542	-	-	-	-
5600 - Overtime	384,824	266,686	392,868	337,506	337,506	337,506
50 - Salaries Total	28,619,223	28,903,455	31,554,815	29,698,691	29,698,691	29,698,691
60 - Benefits						
6620 - SS/Medicare	1,981,769	2,072,337	2,294,267	2,272,791	2,272,791	2,272,791
6640 - Tri-Met Taxes	79,629	169,594	179,937	232,837	232,837	232,837
6650 - Transit Tax	-	-	2,997	2,965	2,965	2,965
6656 - PERS Employer	5,277,915	6,588,577	7,067,294	7,156,819	7,156,819	7,156,819
6670 - Deferred Compensation	428,535	503,761	615,499	1,589,926	1,589,926	1,589,926
6685 - Conflagration Benefits	191,395	51,588	257,747	-	-	-
6690 - Café Plan Benefits	2,956,574	3,921,420	776,519	720,744	720,744	720,744
6691 - PEHP	251,356	275,739	284,400	283,200	283,200	283,200
6693 - Health Trust	203,908	221,557	252,311	238,710	238,710	238,710
6700 - Floater Allowance	45	-	-	-	-	-
6701 - Vehicle Allowance	4,408	4,408	4,408	4,408	4,408	4,408
6703 - Cell/Tech Allowance	4,375	4,050	4,800	6,600	6,600	6,600
6705 - Workers Compensation	(1,260)	-	-	16,509	16,509	16,509
60 - Benefits Total	11,378,649	13,813,031	11,740,178	12,525,509	12,525,509	12,525,509

70 - Materials and Servic						
7005 - Discounts Taken	-	78	-	-	-	-
7015 - Meeting Expense	1,458	695	2,880	2,830	2,830	2,830
7040 - Dues & Publications	6,159	6,048	6,906	9,214	9,214	9,214
7045 - Awards & Recognitions	1,288	409	3,500	-	-	-
7050 - Program R & D	-	-	-	2,000	2,000	2,000
7055 - Operating Supply	75,177	396,822	(261,188)	44,949	44,949	44,949
7060 - Conflagration Supply/Services	-	-	61,733	-	-	-
7065 - Fire Fighting Supply	75,420	85,443	120,878	114,748	114,748	114,748
7070 - Rescue Supply	33,064	9,551	13,233	4,880	4,880	4,880
7075 - EMS Supply	246,547	369,085	439,496	286,576	286,576	286,576
7078 - Department Consumables	-	-	-	400	400	400
7080 - Fuel	1,300	49	-	-	-	-
7085 - Uniform & Protective Eqpt	124,794	178,008	141,781	120,015	120,015	120,015
7090 - Office Supplies	7,535	7,586	16,723	12,370	12,370	12,370
7095 - Software & Supplies	49,628	49,227	13,311	8,275	8,275	8,275
7105 - Household Goods	64,496	54,044	64,636	40,076	40,076	40,076
7110 - Professional Services	108,311	629,597	332,882	418,103	418,103	418,103
7115 - Dispatch Services	1,518,738	1,610,774	1,851,223	1,637,205	1,637,205	1,637,205
7116 - Utilities - Natural Gas	68,634	58,789	55,810	55,810	55,810	55,810
7117 - Utilities - Electric	135,991	155,064	136,992	136,992	136,992	136,992
7118 - Utilities - Garbage	35,634	37,476	37,059	39,559	39,559	39,559
7119 - Utilities - Water	79,265	87,761	92,429	92,429	92,429	92,429
7120 - Utilities - Other	31,080	27,558	36,825	32,592	32,592	32,592
7122 - Utilities - Telephone	8,275	9,306	9,900	11,726	11,726	11,726
7130 - Insurance - Property/Casualty	6,766	58,254	24,500	24,500	24,500	24,500
7135 - Medical Exams	231,113	147,803	161,884	167,780	167,780	167,780
7140 - Schools/Conferences Registrati	49,413	24,746	35,975	13,395	13,395	13,395
7141 - Tuition Reimbursement	16,528	20,533	27,000	20,500	20,500	20,500
7142 - Travel Expense	21,382	3,863	12,368	17,432	17,432	17,432
7145 - Mileage Reimbursement	44,180	46,706	61,050	50,650	50,650	50,650
7150 - Volunteer Fire Fighter Exp	67,076	40,000	41,300	40,000	40,000	40,000
7155 - Vehicle Maintenance	-	22,865	-	-	-	-
7160 - Equipment Maintenance	100,886	89,140	123,989	95,303	95,303	95,303
7165 - Radio Maintenance	32,058	11,834	29,250	29,450	29,450	29,450
7170 - Facility Maintenance	122,216	47,959	82,222	34,550	34,550	34,550
7180 - Computer & AV Maintenance	1,179	28,332	6,710	1,550	1,550	1,550
7185 - SCBA Maintenance	6,178	105	-	-	-	-
7190 - Training Expense	72,718	40,456	46,201	90,840	90,840	90,840
7205 - Postage & Freight	-	1,455	-	-	-	-
7210 - Small Tool, Eqpts & Furnishing	28,401	23,800	37,284	14,020	14,020	14,020
7215 - Other Expense	30,225	180	32,485	650	650	650
70 - Materials and Servic Total	3,503,112	4,381,399	3,899,226	3,671,369	3,671,369	3,671,369
80 - Capital Outlay						
8825 - Fire Fighting Equipment	71,401	15,561	-	-	-	-
8835 - EMS & Rescue Equipment	128	135,987	-	-	-	-
8845 - Communications Equipment	39,150	6,800	-	-	-	-
8860 - Facility Improvement	12,650	28,567	-	-	-	-
8870 - Furniture, Appliances & Tools	98,297	-	-	-	-	-
8885 - Office Equipment	1,644	-	-	-	-	-
8890 - Computer & AV Equipment	98,660	25,122	-	-	-	-
80 - Capital Outlay Total	321,931	212,036	-	-	-	-
Grand Total	43,822,914	47,309,921	47,194,220	45,895,569	45,895,569	45,895,569

101100 - GF Training

	2019	Actual 2020	Actual 2021	Revised	2022 Proposed	2022 Approved	2022 Adopted
50 - Salaries							
5504 - Division Chief	59,219	-	-	-	-	-	-
5505 - Battalion Chief	195,846	157,881	152,919	152,919	151,404	151,404	151,404
5506 - Exempt Staff Group	-	18,310	78,049	78,049	81,182	81,182	81,182
5510 - Captain	416,471	329,591	360,690	360,690	238,056	238,056	238,056
5512 - Lieutenant	-	-	66,593	66,593	218,400	218,400	218,400
5530 - Non-exempt Staff Group	152,138	146,139	110,189	110,189	115,847	115,847	115,847
5540 - Temporary Labor	11,776	7,444	10,000	10,000	15,000	15,000	15,000
5545 - Premium Pay	172	-	-	-	-	-	-
5555 - School Replacement	26,954	7,787	9,668	9,668	30,000	30,000	30,000
5560 - Operational Replacement	652	-	-	-	-	-	-
5563 - Retirement/Separation Vacation	68,877	23,343	-	-	-	-	-
5600 - Overtime	105,816	54,597	64,429	64,429	46,000	46,000	46,000
50 - Salaries Total	1,037,921	745,092	852,537	852,537	895,889	895,889	895,889
60 - Benefits							
6620 - SS/Medicare	70,685	47,525	63,737	63,737	68,581	68,581	68,581
6640 - Tri-Met Taxes	4,045	5,701	4,994	4,994	7,026	7,026	7,026
6650 - Transit Tax	-	-	86	86	90	90	90
6656 - PERS Employer	237,099	172,047	183,230	183,230	219,201	219,201	219,201
6670 - Deferred Compensation	18,185	14,371	17,842	17,842	45,970	45,970	45,970
6690 - Café Plan Benefits	126,908	124,773	22,935	22,935	24,432	24,432	24,432
6691 - PEHP	9,000	8,100	8,400	8,400	9,600	9,600	9,600
6693 - Health Trust	7,152	6,720	7,018	7,018	8,049	8,049	8,049
6703 - Cell/Tech Allowance	250	575	600	600	600	600	600
6705 - Workers Compensation	-	-	-	-	391	391	391
60 - Benefits Total	473,324	379,811	308,842	308,842	383,940	383,940	383,940
70 - Materials and Servc							
7015 - Meeting Expense	81	80	1,000	1,000	800	800	800
7040 - Dues & Publications	357	1,000	1,000	1,000	3,330	3,330	3,330
7045 - Awards & Recognitions	27	-	-	-	-	-	-
7055 - Operating Supply	7,640	2,055	130	130	10,000	10,000	10,000
7065 - Fire Fighting Supply	316	3,176	4,500	4,500	2,500	2,500	2,500
7070 - Rescue Supply	101	-	-	-	-	-	-
7075 - EMS Supply	-	12	-	-	-	-	-
7080 - Fuel	145	-	-	-	-	-	-
7085 - Uniform & Protective Eqpt	3,559	1,578	2,500	2,500	1,500	1,500	1,500
7090 - Office Supplies	1,925	1,007	1,500	1,500	1,700	1,700	1,700
7095 - Software & Supplies	34,319	34,252	-	-	1,500	1,500	1,500
7105 - Household Goods	3,261	2,660	1,741	1,741	2,741	2,741	2,741
7110 - Professional Services	4,100	600	11,000	11,000	24,000	24,000	24,000
7116 - Utilities - Natural Gas	4,186	5,224	3,542	3,542	3,542	3,542	3,542
7117 - Utilities - Electric	14,158	13,513	14,229	14,229	14,229	14,229	14,229
7118 - Utilities - Garbage	7,916	7,788	8,320	8,320	10,820	10,820	10,820
7119 - Utilities - Water	8,834	11,728	9,468	9,468	9,468	9,468	9,468
7140 - Schools/Conferences Registrati	34,848	6,748	18,800	18,800	4,400	4,400	4,400
7142 - Travel Expense	10,878	654	1,836	1,836	5,500	5,500	5,500
7160 - Equipment Maintenance	71	980	1,069	1,069	1,069	1,069	1,069
7170 - Facility Maintenance	648	432	2,000	2,000	-	-	-
7180 - Computer & AV Maintenance	549	40	4,000	4,000	-	-	-
7190 - Training Expense	70,190	36,393	42,201	42,201	70,000	70,000	70,000
7210 - Small Tool, Eqpts & Furnishing	912	8	2,000	2,000	-	-	-
70 - Materials and Servc Total	209,020	129,929	130,836	130,836	167,099	167,099	167,099
80 - Capital Outlay							
8825 - Fire Fighting Equipment	2,970	-	-	-	-	-	-
8860 - Facility Improvement	489	-	-	-	-	-	-
8870 - Furniture, Appliances & Tools	16,924	-	-	-	-	-	-
8885 - Office Equipment	1,644	-	-	-	-	-	-
8890 - Computer & AV Equipment	5,785	-	-	-	-	-	-
80 - Capital Outlay Total	27,812	-	-	-	-	-	-
Grand Total	1,748,077	1,254,831	1,292,215	1,292,215	1,446,928	1,446,928	1,446,928

101110 - GF Wellness/Fitness

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
50 - Salaries						
5506 - Exempt Staff Group	190,356	207,176	217,752	223,664	223,664	223,664
5530 - Non-exempt Staff Group	52,415	55,650	103,141	169,652	169,652	169,652
5540 - Temporary Labor	21,523	17,340	4,000	-	-	-
5600 - Overtime	18,001	17,502	24,000	29,300	29,300	29,300
50 - Salaries Total	282,294	297,667	348,893	422,616	422,616	422,616
60 - Benefits						
6620 - SS/Medicare	22,656	22,926	27,028	32,667	32,667	32,667
6640 - Tri-Met Taxes	1,154	2,330	2,120	3,347	3,347	3,347
6650 - Transit Tax	-	-	38	43	43	43
6656 - PERS Employer	62,393	77,895	88,054	88,843	88,843	88,843
6670 - Deferred Compensation	6,974	9,000	11,400	13,800	13,800	13,800
6690 - Caf� Plan Benefits	46,684	55,575	13,106	15,270	15,270	15,270
6691 - PEHP	3,600	3,600	4,800	6,000	6,000	6,000
6693 - Health Trust	1,977	2,628	2,969	3,933	3,933	3,933
6701 - Vehicle Allowance	4,408	4,408	4,408	4,408	4,408	4,408
6705 - Workers Compensation	-	-	-	229	229	229
60 - Benefits Total	149,846	178,362	153,923	168,540	168,540	168,540
70 - Materials and Servic						
7015 - Meeting Expense	150	64	-	200	200	200
7040 - Dues & Publications	630	811	1,046	1,064	1,064	1,064
7055 - Operating Supply	1,175	1,388	2,200	2,757	2,757	2,757
7085 - Uniform & Protective Eqpt	364	358	450	625	625	625
7090 - Office Supplies	566	595	1,596	1,250	1,250	1,250
7095 - Software & Supplies	1,438	14,975	5,311	6,775	6,775	6,775
7105 - Household Goods	-	388	2,000	1,835	1,835	1,835
7110 - Professional Services	19,400	20,525	62,905	64,905	64,905	64,905
7135 - Medical Exams	152,270	91,745	154,534	167,780	167,780	167,780
7140 - Schools/Conferences Registrati	3,888	2,118	1,125	-	-	-
7141 - Tuition Reimbursement	-	-	-	500	500	500
7142 - Travel Expense	1,058	2,893	-	-	-	-
7145 - Mileage Reimbursement	1,382	346	500	500	500	500
7170 - Facility Maintenance	3,376	3,241	6,100	4,550	4,550	4,550
7180 - Computer & AV Maintenance	-	-	1,960	1,550	1,550	1,550
7190 - Training Expense	-	-	-	2,140	2,140	2,140
7210 - Small Tool, Eqpts & Furnishing	2,183	4,350	17,362	10,620	10,620	10,620
70 - Materials and Servic Total	187,881	143,797	257,089	267,051	267,051	267,051
80 - Capital Outlay						
8870 - Furniture, Appliances & Tools	25,557	-	-	-	-	-
8890 - Computer & AV Equipment	1,500	-	-	-	-	-
80 - Capital Outlay Total	27,057	-	-	-	-	-
Grand Total	647,078	619,827	759,905	858,207	858,207	858,207

101120 - GF Safety

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
50 - Salaries						
5600 - Overtime	1,810	2,740	3,000	3,000	3,000	3,000
50 - Salaries Total	1,810	2,740	3,000	3,000	3,000	3,000
60 - Benefits						
6620 - SS/Medicare	123	183	230	230	230	230
6640 - Tri-Met Taxes	6	18	18	24	24	24
6656 - PERS Employer	244	662	856	687	687	687
6670 - Deferred Compensation	-	-	-	134	134	134
60 - Benefits Total	373	864	1,104	1,075	1,075	1,075
70 - Materials and Servic						
7015 - Meeting Expense	25	-	100	100	100	100
7040 - Dues & Publications	385	-	170	170	170	170
7055 - Operating Supply	10	3,107	500	500	500	500
7090 - Office Supplies	41	-	-	-	-	-
70 - Materials and Servic Total	460	3,107	770	770	770	770
Grand Total	2,643	6,710	4,874	4,845	4,845	4,845

101130 - GF SCBA Program

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
50 - Salaries						
5600 - Overtime	8,894	11,539	8,159	13,898	13,898	13,898
50 - Salaries Total	8,894	11,539	8,159	13,898	13,898	13,898
60 - Benefits						
6620 - SS/Medicare	638	941	1,024	1,063	1,063	1,063
6640 - Tri-Met Taxes	19	13	80	109	109	109
6656 - PERS Employer	1,457	3,293	3,099	3,183	3,183	3,183
6670 - Deferred Compensation	-	-	-	619	619	619
60 - Benefits Total	2,114	4,247	4,203	4,974	4,974	4,974
70 - Materials and Servic						
7140 - Schools/Conferences Registrati	640	6,448	500	-	-	-
7145 - Mileage Reimbursement	-	88	250	-	-	-
7160 - Equipment Maintenance	24,260	22,777	43,073	38,800	38,800	38,800
7185 - SCBA Maintenance	6,178	105	-	-	-	-
70 - Materials and Servic Total	31,078	29,418	43,823	38,800	38,800	38,800
Grand Total	42,087	45,203	56,186	57,672	57,672	57,672

101140 - GF USAR & Truck Rescue

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
50 - Salaries						
5545 - Premium Pay	-	36,890	-	-	-	-
5555 - School Replacement	-	-	5,600	6,500	6,500	6,500
5600 - Overtime	10,796	11,340	10,200	10,590	10,590	10,590
50 - Salaries Total	10,796	48,230	15,800	17,090	17,090	17,090
60 - Benefits						
6620 - SS/Medicare	818	3,401	1,209	1,307	1,307	1,307
6640 - Tri-Met Taxes	51	344	95	134	134	134
6656 - PERS Employer	1,825	11,295	3,659	3,914	3,914	3,914
6670 - Deferred Compensation	-	-	-	667	667	667
60 - Benefits Total	2,694	15,040	4,963	6,022	6,022	6,022
70 - Materials and Servic						
7065 - Fire Fighting Supply	92	8,873	12,242	-	-	-
7070 - Rescue Supply	21,931	-	-	-	-	-
7085 - Uniform & Protective Eqpt	18,490	-	6,600	7,000	7,000	7,000
7140 - Schools/Conferences Registrati	-	-	4,000	-	-	-
7160 - Equipment Maintenance	11,315	1,027	4,000	2,000	2,000	2,000
7190 - Training Expense	-	1,050	3,500	18,200	18,200	18,200
70 - Materials and Servic Total	51,829	10,950	30,342	27,200	27,200	27,200
80 - Capital Outlay						
8825 - Fire Fighting Equipment	5,673	4,360	-	-	-	-
80 - Capital Outlay Total	5,673	4,360	-	-	-	-
Grand Total	70,992	78,580	51,105	50,312	50,312	50,312

101141 - Water & Rope Rescue

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
50 - Salaries						
5545 - Premium Pay	-	20,523	-	-	-	-
5600 - Overtime	-	6,114	6,347	23,105	23,105	23,105
50 - Salaries Total	-	26,637	6,347	23,105	23,105	23,105
60 - Benefits						
6620 - SS/Medicare	-	1,931	486	1,768	1,768	1,768
6640 - Tri-Met Taxes	-	15	38	181	181	181
6656 - PERS Employer	-	6,168	1,470	5,291	5,291	5,291
6670 - Deferred Compensation	-	-	-	1,028	1,028	1,028
60 - Benefits Total	-	8,114	1,994	8,268	8,268	8,268
70 - Materials and Servic						
7065 - Fire Fighting Supply	-	-	-	5,304	5,304	5,304
7070 - Rescue Supply	-	-	13,233	-	-	-
7085 - Uniform & Protective Eqpt	-	393	3,410	5,290	5,290	5,290
7160 - Equipment Maintenance	-	154	400	400	400	400
70 - Materials and Servic Total	-	547	17,043	10,994	10,994	10,994
Grand Total	-	35,297	25,384	42,367	42,367	42,367

101142 - Hazmat

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
50 - Salaries						
5545 - Premium Pay	-	17,976	-	-	-	-
5555 - School Replacement	-	2,089	6,659	6,779	6,779	6,779
5600 - Overtime	-	-	3,500	3,500	3,500	3,500
50 - Salaries Total	-	20,065	10,159	10,279	10,279	10,279
60 - Benefits						
6620 - SS/Medicare	-	1,498	2,001	786	786	786
6640 - Tri-Met Taxes	-	148	157	81	81	81
6656 - PERS Employer	-	4,260	6,057	2,354	2,354	2,354
6670 - Deferred Compensation	-	-	-	359	359	359
60 - Benefits Total	-	5,906	8,215	3,580	3,580	3,580
70 - Materials and Servic						
7070 - Rescue Supply	-	2,267	-	-	-	-
7085 - Uniform & Protective Eqpt	-	2,350	16,000	5,000	5,000	5,000
7140 - Schools/Conferences Registrati	-	6,000	6,000	6,000	6,000	6,000
7160 - Equipment Maintenance	-	5,269	12,500	8,000	8,000	8,000
70 - Materials and Servic Total	-	15,886	34,500	19,000	19,000	19,000
Grand Total	-	41,857	52,874	32,859	32,859	32,859

101143 - Wildland Rescue

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
50 - Salaries						
5540 - Temporary Labor	-	-	-	1,000	1,000	1,000
5600 - Overtime	-	-	0	2,478	2,478	2,478
50 - Salaries Total	-	-	0	3,478	3,478	3,478
60 - Benefits						
6620 - SS/Medicare	-	-	-	266	266	266
6640 - Tri-Met Taxes	-	-	-	27	27	27
6656 - PERS Employer	-	-	-	797	797	797
6670 - Deferred Compensation	-	-	-	140	140	140
60 - Benefits Total	-	-	-	1,230	1,230	1,230
70 - Materials and Servic						
7065 - Fire Fighting Supply	-	2,679	1,000	7,200	7,200	7,200
7085 - Uniform & Protective Eqpt	-	-	3,302	-	-	-
7140 - Schools/Conferences Registrati	-	-	2,100	600	600	600
7142 - Travel Expense	-	-	3,000	3,400	3,400	3,400
7160 - Equipment Maintenance	-	-	1,000	1,000	1,000	1,000
7190 - Training Expense	-	-	500	500	500	500
70 - Materials and Servic Total	-	2,679	10,902	12,700	12,700	12,700
Grand Total	-	2,679	10,902	17,408	17,408	17,408

101160 - GF Communications

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
70 - Materials and Servic						
7078 - Department Consumables	-	-	-	400	400	400
7095 - Software & Supplies	3,677	-	-	-	-	-
7115 - Dispatch Services	-	-	-	1,637,205	1,637,205	1,637,205
7122 - Utilities - Telephone	-	-	3,600	9,426	9,426	9,426
7165 - Radio Maintenance	32,058	11,834	29,250	29,450	29,450	29,450
7210 - Small Tool, Eqpts & Furnishing	-	2,882	11,143	-	-	-
70 - Materials and Servic Total	35,734	14,716	43,993	1,676,481	1,676,481	1,676,481
Grand Total	35,734	14,716	43,993	1,676,481	1,676,481	1,676,481

101300 - GF General Operations

	2019	2020	2021 Revised	2022	2022	2022
	Actual	Actual		Proposed	Approved	Adopted
50 - Salaries						
5503 - Deputy Chief	173,719	65,662	-	-	-	-
5504 - Division Chief	151,997	162,655	167,536	164,703	164,703	164,703
5505 - Battalion Chief	1,290,721	1,255,268	1,360,940	1,436,910	1,436,910	1,436,910
5510 - Captain	1,883,066	2,011,083	2,164,140	2,023,476	2,023,476	2,023,476
5512 - Lieutenant	3,648,482	3,839,151	4,191,514	3,712,800	3,712,800	3,712,800
5515 - Apparatus Operator	5,204,284	5,737,711	5,901,785	5,711,616	5,711,616	5,711,616
5520 - Fire Fighter	7,195,722	7,058,190	7,646,574	6,633,628	6,633,628	6,633,628
5525 - Paramedic	235,662	277,400	288,552	314,236	314,236	314,236
5530 - Non-exempt Staff Group	54,688	40,392	53,333	-	-	-
5540 - Temporary Labor	-	-	1,000	2,000	2,000	2,000
5545 - Premium Pay	422,411	360,870	381,413	375,277	375,277	375,277
5550 - Conflagration Labor	496,905	130,420	664,331	-	-	-
5560 - Operational Replacement	5,217,094	5,658,560	6,298,101	4,896,562	4,896,562	4,896,562
5563 - Retirement/Separation Vacation	363,579	186,907	95,811	87,722	87,722	87,722
5564 - Other Leave Buyback	1,083	3,542	-	-	-	-
5600 - Overtime	126,920	92,455	153,063	75,000	75,000	75,000
50 - Salaries Total	26,466,334	26,880,268	29,368,093	25,433,930	25,433,930	25,433,930
60 - Benefits						
6620 - SS/Medicare	1,828,931	1,935,035	2,126,502	1,946,155	1,946,155	1,946,155
6640 - Tri-Met Taxes	71,410	154,334	166,784	199,373	199,373	199,373
6650 - Transit Tax	-	-	2,779	2,544	2,544	2,544
6656 - PERS Employer	4,835,501	6,127,743	6,573,276	6,149,574	6,149,574	6,149,574
6670 - Deferred Compensation	391,345	465,584	559,366	1,381,259	1,381,259	1,381,259
6685 - Conflagration Benefits	191,395	51,588	257,747	-	-	-
6690 - Café Plan Benefits	2,692,056	3,621,580	717,543	598,584	598,584	598,584
6691 - PEHP	232,956	256,039	262,800	235,200	235,200	235,200
6693 - Health Trust	188,954	205,206	234,244	199,974	199,974	199,974
6700 - Floater Allowance	45	-	-	-	-	-
6703 - Cell/Tech Allowance	4,125	3,025	4,200	6,000	6,000	6,000
6705 - Workers Compensation	(1,260)	-	-	13,317	13,317	13,317
60 - Benefits Total	10,435,457	12,820,134	10,905,240	10,731,980	10,731,980	10,731,980
70 - Materials and Servc						
7005 - Discounts Taken	-	78	-	-	-	-
7015 - Meeting Expense	210	37	250	400	400	400
7040 - Dues & Publications	170	695	750	750	750	750
7050 - Program R & D	-	-	-	2,000	2,000	2,000
7055 - Operating Supply	6,766	188,965	13,834	9,942	9,942	9,942
7060 - Conflagration Supply/Services	-	-	61,733	-	-	-
7065 - Fire Fighting Supply	51,900	42,773	55,119	54,500	54,500	54,500
7070 - Rescue Supply	695	51	-	4,880	4,880	4,880
7075 - EMS Supply	228,311	95	-	-	-	-
7080 - Fuel	815	-	-	-	-	-
7085 - Uniform & Protective Eqpt	7,971	83,374	6,006	3,300	3,300	3,300
7090 - Office Supplies	462	355	250	850	850	850
7105 - Household Goods	185	120	-	-	-	-
7110 - Professional Services	-	14,878	-	32,000	32,000	32,000
7115 - Dispatch Services	1,518,738	1,610,774	1,851,223	-	-	-
7117 - Utilities - Electric	412	461	480	480	480	480
7120 - Utilities - Other	-	25	-	-	-	-
7122 - Utilities - Telephone	5,296	5,296	4,000	-	-	-
7142 - Travel Expense	2,763	-	-	-	-	-
7160 - Equipment Maintenance	28,332	24,986	22,913	5,000	5,000	5,000
7180 - Computer & AV Maintenance	631	-	750	-	-	-
7190 - Training Expense	-	600	-	-	-	-
7210 - Small Tool, Eqpts & Furnishing	24,888	2,709	-	-	-	-
7215 - Other Expense	226	-	-	-	-	-
70 - Materials and Servc Total	1,878,769	1,976,271	2,017,308	114,102	114,102	114,102
Grand Total	38,780,560	41,676,673	42,290,641	36,280,012	36,280,012	36,280,012

101301 - GF Station 1 Town Center

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
70 - Materials and Servic						
7040 - Dues & Publications	35	-	-	-	-	-
7055 - Operating Supply	310	-	-	-	-	-
7065 - Fire Fighting Supply	2,064	1,386	1,200	1,500	1,500	1,500
7070 - Rescue Supply	46	244	-	-	-	-
7080 - Fuel	46	-	-	-	-	-
7085 - Uniform & Protective Eqpt	7,020	6,605	9,145	3,600	3,600	3,600
7090 - Office Supplies	320	385	618	300	300	300
7105 - Household Goods	3,893	3,119	3,000	2,100	2,100	2,100
7116 - Utilities - Natural Gas	3,146	3,011	2,568	2,568	2,568	2,568
7117 - Utilities - Electric	4,984	5,732	4,868	4,868	4,868	4,868
7118 - Utilities - Garbage	1,467	1,484	1,476	1,476	1,476	1,476
7119 - Utilities - Water	4,226	4,279	3,923	3,923	3,923	3,923
7120 - Utilities - Other	-	49	-	-	-	-
7170 - Facility Maintenance	2,630	1,941	1,700	1,500	1,500	1,500
70 - Materials and Servic Total	30,187	28,235	28,498	21,835	21,835	21,835
Grand Total	30,187	28,235	28,498	21,835	21,835	21,835

101302 - GF Station 2 Milwaukie

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
70 - Materials and Servic						
7040 - Dues & Publications	22	-	-	-	-	-
7055 - Operating Supply	607	-	-	-	-	-
7065 - Fire Fighting Supply	1,623	877	1,324	1,324	1,324	1,324
7070 - Rescue Supply	512	135	-	-	-	-
7075 - EMS Supply	9	-	-	-	-	-
7085 - Uniform & Protective Eqpt	4,400	1,737	2,700	2,700	2,700	2,700
7090 - Office Supplies	118	178	300	300	300	300
7105 - Household Goods	4,829	2,521	3,000	1,575	1,575	1,575
7120 - Utilities - Other	29,831	26,259	34,725	30,492	30,492	30,492
7170 - Facility Maintenance	4,763	5,715	16,550	1,500	1,500	1,500
7210 - Small Tool, Eqpts & Furnishing	408	-	-	-	-	-
70 - Materials and Servic Total	47,120	37,423	58,599	37,891	37,891	37,891
Grand Total	47,120	37,423	58,599	37,891	37,891	37,891

101303 - GF Station 3 Oak Grove

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
70 - Materials and Servic						
7040 - Dues & Publications	44	-	-	-	-	-
7055 - Operating Supply	2,344	22	-	-	-	-
7065 - Fire Fighting Supply	1,263	770	1,200	1,200	1,200	1,200
7070 - Rescue Supply	116	160	-	-	-	-
7080 - Fuel	64	-	-	-	-	-
7085 - Uniform & Protective Eqpt	6,207	3,170	5,574	5,400	5,400	5,400
7090 - Office Supplies	334	458	500	650	650	650
7105 - Household Goods	4,426	4,241	3,000	3,150	3,150	3,150
7116 - Utilities - Natural Gas	2,145	1,799	1,767	1,767	1,767	1,767
7117 - Utilities - Electric	10,901	11,168	9,962	9,962	9,962	9,962
7118 - Utilities - Garbage	1,178	1,156	1,354	1,354	1,354	1,354
7119 - Utilities - Water	4,192	5,162	9,300	9,300	9,300	9,300
7120 - Utilities - Other	25	-	-	-	-	-
7170 - Facility Maintenance	11,490	573	1,600	1,500	1,500	1,500
7210 - Small Tool, Eqpts & Furnishing	-	683	-	-	-	-
70 - Materials and Servic Total	44,727	29,362	34,257	34,283	34,283	34,283
Grand Total	44,727	29,362	34,257	34,283	34,283	34,283

101304 - GF Station 4 Lake Road

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
70 - Materials and Servic						
7040 - Dues & Publications	22	-	-	-	-	-
7055 - Operating Supply	412	61	-	-	-	-
7065 - Fire Fighting Supply	967	3,174	3,920	4,470	4,470	4,470
7070 - Rescue Supply	243	336	-	-	-	-
7085 - Uniform & Protective Eqpt	3,368	2,645	3,600	3,600	3,600	3,600
7090 - Office Supplies	368	200	500	400	400	400
7105 - Household Goods	4,411	4,424	4,200	2,625	2,625	2,625
7116 - Utilities - Natural Gas	2,256	2,745	1,955	1,955	1,955	1,955
7117 - Utilities - Electric	9,174	9,827	10,482	10,482	10,482	10,482
7118 - Utilities - Garbage	1,833	1,718	2,170	2,170	2,170	2,170
7119 - Utilities - Water	8,166	10,180	8,393	8,393	8,393	8,393
7120 - Utilities - Other	467	467	-	-	-	-
7170 - Facility Maintenance	1,988	1,988	2,500	1,500	1,500	1,500
7210 - Small Tool, Eqpts & Furnishing	-	81	-	-	-	-
70 - Materials and Servic Total	33,676	37,847	37,720	35,595	35,595	35,595
Grand Total	33,676	37,847	37,720	35,595	35,595	35,595

101305 - GF Station 5 Mt. Scott

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
70 - Materials and Servic						
7040 - Dues & Publications	22	-	-	-	-	-
7055 - Operating Supply	712	-	-	-	-	-
7065 - Fire Fighting Supply	2,005	1,195	5,000	8,504	8,504	8,504
7070 - Rescue Supply	4,779	3,704	-	-	-	-
7085 - Uniform & Protective Eqpt	3,888	2,720	3,670	3,600	3,600	3,600
7090 - Office Supplies	218	289	500	800	800	800
7105 - Household Goods	5,346	4,071	3,500	2,100	2,100	2,100
7116 - Utilities - Natural Gas	4,014	4,055	3,533	3,533	3,533	3,533
7117 - Utilities - Electric	8,479	9,442	8,446	8,446	8,446	8,446
7118 - Utilities - Garbage	2,198	2,222	2,513	2,513	2,513	2,513
7119 - Utilities - Water	14,063	7,088	16,370	16,370	16,370	16,370
7120 - Utilities - Other	758	758	-	-	-	-
7160 - Equipment Maintenance	82	-	-	-	-	-
7170 - Facility Maintenance	4,021	1,573	4,600	1,500	1,500	1,500
7210 - Small Tool, Eqpts & Furnishing	-	-	-	1,500	1,500	1,500
70 - Materials and Servic Total	50,584	37,116	48,132	48,866	48,866	48,866
Grand Total	50,584	37,116	48,132	48,866	48,866	48,866

101306 - GF Station 6 Happy Valley

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
70 - Materials and Servic						
7040 - Dues & Publications	22	-	-	-	-	-
7055 - Operating Supply	194	-	-	-	-	-
7065 - Fire Fighting Supply	691	727	5,319	2,243	2,243	2,243
7070 - Rescue Supply	96	195	-	-	-	-
7080 - Fuel	183	-	-	-	-	-
7085 - Uniform & Protective Eqpt	2,866	2,341	2,700	2,700	2,700	2,700
7090 - Office Supplies	173	254	309	320	320	320
7105 - Household Goods	1,915	2,104	6,352	1,575	1,575	1,575
7116 - Utilities - Natural Gas	1,606	1,143	1,425	1,425	1,425	1,425
7117 - Utilities - Electric	3,666	4,210	3,857	3,857	3,857	3,857
7118 - Utilities - Garbage	1,383	1,492	1,363	1,363	1,363	1,363
7119 - Utilities - Water	5,188	6,641	5,814	5,814	5,814	5,814
7170 - Facility Maintenance	3,746	1,914	2,115	1,500	1,500	1,500
70 - Materials and Servic Total	21,729	21,021	29,254	20,797	20,797	20,797
Grand Total	21,729	21,021	29,254	20,797	20,797	20,797

101307 - GF Station 7 Pleasant Valley

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
70 - Materials and Servic						
7065 - Fire Fighting Supply	351	564	1,000	1,000	1,000	1,000
7070 - Rescue Supply	70	-	-	-	-	-
7075 - EMS Supply	145	-	-	-	-	-
7085 - Uniform & Protective Eqpt	938	2,170	3,300	2,700	2,700	2,700
7090 - Office Supplies	53	208	2,000	1,750	1,750	1,750
7105 - Household Goods	3,080	2,296	2,500	1,575	1,575	1,575
7116 - Utilities - Natural Gas	2,095	1,899	1,721	1,721	1,721	1,721
7117 - Utilities - Electric	4,853	5,308	4,913	4,913	4,913	4,913
7118 - Utilities - Garbage	589	665	691	691	691	691
7119 - Utilities - Water	7,134	6,271	9,013	9,013	9,013	9,013
7170 - Facility Maintenance	1,072	1,386	1,600	1,500	1,500	1,500
7210 - Small Tool, Eqpts & Furnishing	-	-	-	400	400	400
70 - Materials and Servic Total	20,379	20,766	26,738	25,263	25,263	25,263
Grand Total	20,379	20,766	26,738	25,263	25,263	25,263

101308 - GF Station 8 Clackamas

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
70 - Materials and Servic						
7040 - Dues & Publications	22	-	-	-	-	-
7055 - Operating Supply	460	-	-	-	-	-
7065 - Fire Fighting Supply	1,519	1,601	1,000	1,000	1,000	1,000
7070 - Rescue Supply	1,943	152	-	-	-	-
7075 - EMS Supply	9	-	-	-	-	-
7085 - Uniform & Protective Eqpt	3,119	2,381	2,700	2,700	2,700	2,700
7090 - Office Supplies	378	321	300	300	300	300
7105 - Household Goods	4,266	1,743	3,000	1,575	1,575	1,575
7116 - Utilities - Natural Gas	3,081	2,730	3,226	3,226	3,226	3,226
7117 - Utilities - Electric	7,671	7,526	7,860	7,860	7,860	7,860
7118 - Utilities - Garbage	2,815	2,915	3,178	3,178	3,178	3,178
7119 - Utilities - Water	1,634	1,737	1,457	1,457	1,457	1,457
7160 - Equipment Maintenance	9	-	-	-	-	-
7170 - Facility Maintenance	9,151	2,584	2,620	1,500	1,500	1,500
70 - Materials and Servic Total	36,078	23,689	25,341	22,796	22,796	22,796
Grand Total	36,078	23,689	25,341	22,796	22,796	22,796

101309 - GF Station 9 Holcomb

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
70 - Materials and Servic						
7040 - Dues & Publications	22	-	-	-	-	-
7055 - Operating Supply	-	7	-	-	-	-
7065 - Fire Fighting Supply	1,553	247	1,103	1,103	1,103	1,103
7070 - Rescue Supply	353	96	-	-	-	-
7075 - EMS Supply	110	-	-	-	-	-
7085 - Uniform & Protective Eqpt	3,045	1,282	2,700	2,700	2,700	2,700
7090 - Office Supplies	289	384	300	300	300	300
7105 - Household Goods	2,897	1,859	2,545	1,575	1,575	1,575
7116 - Utilities - Natural Gas	1,192	1,219	1,173	1,173	1,173	1,173
7117 - Utilities - Electric	3,420	3,325	3,480	3,480	3,480	3,480
7118 - Utilities - Garbage	633	1,073	463	463	463	463
7119 - Utilities - Water	2,591	2,992	3,000	3,000	3,000	3,000
7160 - Equipment Maintenance	-	117	-	-	-	-
7170 - Facility Maintenance	638	1,284	1,600	1,500	1,500	1,500
70 - Materials and Servic Total	16,743	13,885	16,364	15,294	15,294	15,294
Grand Total	16,743	13,885	16,364	15,294	15,294	15,294

101310 - GF Station 10 Beaver Creek

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
70 - Materials and Servic						
7040 - Dues & Publications	22	-	-	-	-	-
7055 - Operating Supply	66	-	-	-	-	-
7065 - Fire Fighting Supply	1,028	583	1,850	1,250	1,250	1,250
7070 - Rescue Supply	241	443	-	-	-	-
7085 - Uniform & Protective Eqpt	2,605	1,699	3,000	3,600	3,600	3,600
7090 - Office Supplies	253	348	550	150	150	150
7105 - Household Goods	3,476	2,659	3,000	2,100	2,100	2,100
7116 - Utilities - Natural Gas	5,640	6,042	5,237	5,237	5,237	5,237
7117 - Utilities - Electric	6,670	7,376	7,690	7,690	7,690	7,690
7118 - Utilities - Garbage	2,273	2,123	2,446	2,446	2,446	2,446
7119 - Utilities - Water	4,596	6,286	4,159	4,159	4,159	4,159
7170 - Facility Maintenance	3,173	2,640	5,100	1,500	1,500	1,500
7210 - Small Tool, Eqpts & Furnishing	10	-	-	-	-	-
70 - Materials and Servic Total	30,052	30,199	33,032	28,132	28,132	28,132
Grand Total	30,052	30,199	33,032	28,132	28,132	28,132

101311 - GF Station 11 Redland

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
70 - Materials and Servic						
7040 - Dues & Publications	22	-	-	-	-	-
7055 - Operating Supply	3,632	7,515	8,000	8,000	8,000	8,000
7065 - Fire Fighting Supply	794	571	1,250	1,250	1,250	1,250
7070 - Rescue Supply	152	247	-	-	-	-
7080 - Fuel	48	22	-	-	-	-
7085 - Uniform & Protective Eqpt	1,635	1,303	2,700	2,700	2,700	2,700
7090 - Office Supplies	81	243	300	300	300	300
7105 - Household Goods	2,214	2,064	3,048	1,575	1,575	1,575
7116 - Utilities - Natural Gas	5,657	4,554	6,026	6,026	6,026	6,026
7117 - Utilities - Electric	3,950	4,501	4,090	4,090	4,090	4,090
7118 - Utilities - Garbage	2,100	2,697	1,927	1,927	1,927	1,927
7119 - Utilities - Water	2,615	2,813	2,594	2,594	2,594	2,594
7160 - Equipment Maintenance	-	60	-	-	-	-
7170 - Facility Maintenance	1,754	1,118	1,600	1,500	1,500	1,500
7210 - Small Tool, Eqpts & Furnishing	-	-	479	-	-	-
70 - Materials and Servic Total	24,653	27,706	32,014	29,962	29,962	29,962
Grand Total	24,653	27,706	32,014	29,962	29,962	29,962

101312 - GF Station 12 Logan

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
70 - Materials and Servic						
7040 - Dues & Publications	22	-	-	-	-	-
7055 - Operating Supply	197	-	-	-	-	-
7065 - Fire Fighting Supply	81	-	750	750	750	750
7090 - Office Supplies	-	-	250	250	250	250
7105 - Household Goods	302	485	1,000	600	600	600
7116 - Utilities - Natural Gas	1,502	1,288	1,800	1,800	1,800	1,800
7117 - Utilities - Electric	2,573	2,678	2,499	2,499	2,499	2,499
7118 - Utilities - Garbage	935	572	1,125	1,125	1,125	1,125
7170 - Facility Maintenance	158	52	1,600	1,500	1,500	1,500
70 - Materials and Servic Total	5,770	5,076	9,024	8,524	8,524	8,524
Grand Total	5,770	5,076	9,024	8,524	8,524	8,524

101313 - GF Station 13 Clarkes

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
70 - Materials and Servic						
7040 - Dues & Publications	22	-	-	-	-	-
7055 - Operating Supply	42	-	-	-	-	-
7065 - Fire Fighting Supply	-	105	350	350	350	350
7090 - Office Supplies	3	-	50	50	50	50
7105 - Household Goods	347	282	500	600	600	600
7116 - Utilities - Natural Gas	1,345	704	1,488	1,488	1,488	1,488
7117 - Utilities - Electric	3,730	5,537	3,338	3,338	3,338	3,338
7118 - Utilities - Garbage	803	619	926	926	926	926
7170 - Facility Maintenance	904	1,754	1,000	1,500	1,500	1,500
70 - Materials and Servic Total	7,196	9,001	7,652	8,252	8,252	8,252
Grand Total	7,196	9,001	7,652	8,252	8,252	8,252

101314 - GF Station 14 Boring

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
70 - Materials and Servic						
7040 - Dues & Publications	22	-	-	-	-	-
7055 - Operating Supply	215	-	-	-	-	-
7065 - Fire Fighting Supply	2,208	1,283	2,000	2,500	2,500	2,500
7070 - Rescue Supply	205	165	-	-	-	-
7085 - Uniform & Protective Eqpt	3,757	2,013	4,528	3,600	3,600	3,600
7090 - Office Supplies	133	293	300	300	300	300
7105 - Household Goods	3,808	2,863	3,750	2,625	2,625	2,625
7116 - Utilities - Natural Gas	5,791	6,125	4,985	4,985	4,985	4,985
7117 - Utilities - Electric	12,451	10,546	13,207	13,207	13,207	13,207
7118 - Utilities - Garbage	2,922	3,166	2,750	2,750	2,750	2,750
7119 - Utilities - Water	1,499	1,597	1,749	1,749	1,749	1,749
7170 - Facility Maintenance	33,831	2,839	7,987	1,500	1,500	1,500
7210 - Small Tool, Eqpts & Furnishing	-	397	2,000	500	500	500
70 - Materials and Servic Total	66,842	31,288	43,256	33,716	33,716	33,716
Grand Total	66,842	31,288	43,256	33,716	33,716	33,716

101315 - GF Station 15 Oregon City

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
70 - Materials and Servic						
7040 - Dues & Publications	22	-	-	-	-	-
7055 - Operating Supply	169	189	-	-	-	-
7065 - Fire Fighting Supply	1,538	849	1,500	1,500	1,500	1,500
7070 - Rescue Supply	95	102	-	-	-	-
7085 - Uniform & Protective Eqpt	1,550	1,210	3,240	2,700	2,700	2,700
7090 - Office Supplies	131	208	500	400	400	400
7105 - Household Goods	2,468	2,148	2,500	1,575	1,575	1,575
7116 - Utilities - Natural Gas	4,611	4,916	4,157	4,157	4,157	4,157
7117 - Utilities - Electric	9,404	9,641	10,723	10,723	10,723	10,723
7118 - Utilities - Garbage	1,719	1,958	1,675	1,675	1,675	1,675
7119 - Utilities - Water	6,950	8,326	7,833	7,833	7,833	7,833
7170 - Facility Maintenance	2,609	6,308	3,500	1,500	1,500	1,500
70 - Materials and Servic Total	31,266	35,854	35,628	32,063	32,063	32,063
Grand Total	31,266	35,854	35,628	32,063	32,063	32,063

101316 - GF Station 16 Hilltop

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
70 - Materials and Servic						
7040 - Dues & Publications	22	-	-	-	-	-
7055 - Operating Supply	1,127	22	-	-	-	-
7065 - Fire Fighting Supply	4,020	1,906	7,500	6,000	6,000	6,000
7070 - Rescue Supply	104	561	-	-	-	-
7075 - EMS Supply	35	-	-	-	-	-
7080 - Fuel	-	4	-	-	-	-
7085 - Uniform & Protective Eqpt	4,256	3,483	9,600	4,800	4,800	4,800
7090 - Office Supplies	177	321	400	900	900	900
7105 - Household Goods	4,859	2,986	3,000	3,325	3,325	3,325
7116 - Utilities - Natural Gas	7,555	3,157	6,245	6,245	6,245	6,245
7117 - Utilities - Electric	9,112	14,608	8,499	8,499	8,499	8,499
7118 - Utilities - Garbage	1,886	2,150	1,836	1,836	1,836	1,836
7119 - Utilities - Water	4,901	6,416	6,375	6,375	6,375	6,375
7170 - Facility Maintenance	3,024	780	1,600	1,500	1,500	1,500
7210 - Small Tool, Eqpts & Furnishing	-	500	500	500	500	500
70 - Materials and Servic Total	41,077	36,894	45,555	39,980	39,980	39,980
Grand Total	41,077	36,894	45,555	39,980	39,980	39,980

101317 - GF Station 17 South End

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
70 - Materials and Servic						
7040 - Dues & Publications	22	-	-	-	-	-
7065 - Fire Fighting Supply	287	1,575	1,000	1,500	1,500	1,500
7070 - Rescue Supply	209	104	-	-	-	-
7075 - EMS Supply	101	-	-	-	-	-
7080 - Fuel	-	22	-	-	-	-
7085 - Uniform & Protective Eqpt	1,355	2,037	2,700	2,700	2,700	2,700
7090 - Office Supplies	482	265	300	300	300	300
7105 - Household Goods	2,245	2,182	2,000	1,575	1,575	1,575
7116 - Utilities - Natural Gas	2,158	2,024	1,896	1,896	1,896	1,896
7117 - Utilities - Electric	6,361	7,444	7,070	7,070	7,070	7,070
7118 - Utilities - Garbage	534	536	557	557	557	557
7119 - Utilities - Water	1,612	3,005	1,817	1,817	1,817	1,817
7170 - Facility Maintenance	24,230	1,664	1,500	1,500	1,500	1,500
7210 - Small Tool, Eqpts & Furnishing	-	-	1,000	-	-	-
70 - Materials and Servic Total	39,596	20,860	19,840	18,915	18,915	18,915
Grand Total	39,596	20,860	19,840	18,915	18,915	18,915

101318 - GF Station 18 Eagle Creek

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
70 - Materials and Servic						
7040 - Dues & Publications	-	3	240	-	-	-
7055 - Operating Supply	25	9	-	-	-	-
7065 - Fire Fighting Supply	530	1,087	1,250	1,250	1,250	1,250
7070 - Rescue Supply	341	29	-	-	-	-
7085 - Uniform & Protective Eqpt	1,115	835	900	2,700	2,700	2,700
7090 - Office Supplies	448	244	300	300	300	300
7105 - Household Goods	2,492	1,601	2,500	1,575	1,575	1,575
7116 - Utilities - Natural Gas	2,207	2,370	2,057	2,057	2,057	2,057
7117 - Utilities - Electric	6,125	5,420	6,718	6,718	6,718	6,718
7118 - Utilities - Garbage	1,403	1,426	1,401	1,401	1,401	1,401
7122 - Utilities - Telephone	690	-	-	-	-	-
7170 - Facility Maintenance	5,202	1,369	250	1,500	1,500	1,500
7210 - Small Tool, Eqpts & Furnishing	-	642	-	-	-	-
70 - Materials and Servic Total	20,578	15,034	15,616	17,501	17,501	17,501
Grand Total	20,578	15,034	15,616	17,501	17,501	17,501

101319 - GF Station 19 Damascus

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
70 - Materials and Servic						
7040 - Dues & Publications	-	22	-	-	-	-
7055 - Operating Supply	-	97	-	-	-	-
7065 - Fire Fighting Supply	558	985	2,000	6,550	6,550	6,550
7070 - Rescue Supply	833	535	-	-	-	-
7075 - EMS Supply	12	-	-	-	-	-
7085 - Uniform & Protective Eqpt	3,037	1,920	3,656	3,600	3,600	3,600
7090 - Office Supplies	221	564	400	500	500	500
7105 - Household Goods	3,631	4,346	3,500	2,100	2,100	2,100
7116 - Utilities - Natural Gas	8,349	2,946	809	809	809	809
7117 - Utilities - Electric	7,898	13,405	4,581	4,581	4,581	4,581
7118 - Utilities - Garbage	1,049	1,214	888	888	888	888
7119 - Utilities - Water	1,067	2,230	1,164	1,164	1,164	1,164
7170 - Facility Maintenance	3,706	1,451	1,600	1,500	1,500	1,500
7210 - Small Tool, Eqpts & Furnishing	-	455	500	500	500	500
70 - Materials and Servic Total	30,360	30,172	19,098	22,192	22,192	22,192
Grand Total	30,360	30,172	19,098	22,192	22,192	22,192

101320 - GF Station 20 Highland

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
70 - Materials and Servic						
7116 - Utilities - Natural Gas	97	-	200	200	200	200
7120 - Utilities - Other	-	-	100	100	100	100
7170 - Facility Maintenance	-	-	500	-	-	-
70 - Materials and Servic Total	97	-	800	300	300	300
Grand Total	97	-	800	300	300	300

101321 - GF Station 21 Centennial Park

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
70 - Materials and Servic						
7055 - Operating Supply	61	1,912	250	250	250	250
7116 - Utilities - Natural Gas	-	837	-	-	-	-
7117 - Utilities - Electric	-	3,397	-	-	-	-
7118 - Utilities - Garbage	-	501	-	-	-	-
7119 - Utilities - Water	-	1,011	-	-	-	-
7120 - Utilities - Other	-	-	2,000	2,000	2,000	2,000
7170 - Facility Maintenance	102	-	1,000	1,500	1,500	1,500
7210 - Small Tool, Eqpts & Furnishing	-	89	-	-	-	-
70 - Materials and Servic Total	163	7,747	3,250	3,750	3,750	3,750
Grand Total	163	7,747	3,250	3,750	3,750	3,750

101330 - GF Station 330 Estacada Main

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
70 - Materials and Servic						
7055 - Operating Supply	-	97,495	-	-	-	-
7065 - Fire Fighting Supply	-	8,456	7,500	-	-	-
7070 - Rescue Supply	-	26	-	-	-	-
7075 - EMS Supply	-	11,430	-	-	-	-
7085 - Uniform & Protective Eqpt	-	20,575	5,000	-	-	-
7090 - Office Supplies	-	331	4,500	-	-	-
7105 - Household Goods	-	2,556	4,000	-	-	-
7130 - Insurance - Property/Casualty	-	31,348	-	-	-	-
7135 - Medical Exams	-	15,809	-	-	-	-
7155 - Vehicle Maintenance	-	21,676	-	-	-	-
7160 - Equipment Maintenance	-	143	-	-	-	-
7170 - Facility Maintenance	-	5,030	9,500	-	-	-
7180 - Computer & AV Maintenance	-	28,292	-	-	-	-
7205 - Postage & Freight	-	1,455	-	-	-	-
7210 - Small Tool, Eqpts & Furnishing	-	10,859	2,300	-	-	-
70 - Materials and Servic Total	-	255,480	32,800	-	-	-
Grand Total	-	255,480	32,800	-	-	-

101333 - GF Station 333 George Rd.

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
70 - Materials and Servic						
7055 - Operating Supply	-	1,337	-	-	-	-
7090 - Office Supplies	-	-	200	-	-	-
7105 - Household Goods	-	238	1,000	-	-	-
7155 - Vehicle Maintenance	-	1,189	-	-	-	-
7170 - Facility Maintenance	-	321	2,500	-	-	-
70 - Materials and Servic Total	-	3,084	3,700	-	-	-
Grand Total	-	3,084	3,700	-	-	-

101335 - Ops Floater Pool

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
50 - Salaries						
5510 - Captain	-	-	-	119,028	119,028	119,028
5512 - Lieutenant	-	-	-	546,000	546,000	546,000
5515 - Apparatus Operator	-	-	-	585,943	585,943	585,943
5520 - Fire Fighter	-	-	-	768,783	768,783	768,783
5545 - Premium Pay	-	-	-	53,075	53,075	53,075
50 - Salaries Total	-	-	-	2,072,829	2,072,829	2,072,829
60 - Benefits						
6620 - SS/Medicare	-	-	-	158,571	158,571	158,571
6640 - Tri-Met Taxes	-	-	-	16,245	16,245	16,245
6650 - Transit Tax	-	-	-	207	207	207
6656 - PERS Employer	-	-	-	501,063	501,063	501,063
6670 - Deferred Compensation	-	-	-	112,199	112,199	112,199
6690 - Café Plan Benefits	-	-	-	64,134	64,134	64,134
6691 - PEHP	-	-	-	25,200	25,200	25,200
6693 - Health Trust	-	-	-	20,198	20,198	20,198
6705 - Workers Compensation	-	-	-	2,284	2,284	2,284
60 - Benefits Total	-	-	-	900,101	900,101	900,101
70 - Materials and Servic						
7085 - Uniform & Protective Eqpt	-	-	-	6,300	6,300	6,300
70 - Materials and Servic Total	-	-	-	6,300	6,300	6,300
Grand Total	-	-	-	2,979,230	2,979,230	2,979,230

101350 - GF Volunteers

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
50 - Salaries						
5505 - Battalion Chief	153,882	143,388	152,919	151,404	151,404	151,404
5530 - Non-exempt Staff Group	39,534	54,906	55,730	59,104	59,104	59,104
5540 - Temporary Labor	8,644	5,366	6,000	6,000	6,000	6,000
5600 - Overtime	89,690	42,379	60,000	89,750	89,750	89,750
50 - Salaries Total	291,750	246,038	274,649	306,258	306,258	306,258
60 - Benefits						
6620 - SS/Medicare	20,199	17,279	21,011	23,429	23,429	23,429
6640 - Tri-Met Taxes	1,020	1,882	1,648	2,400	2,400	2,400
6650 - Transit Tax	-	-	27	31	31	31
6656 - PERS Employer	40,911	49,403	55,133	67,462	67,462	67,462
6670 - Deferred Compensation	3,629	3,973	7,370	10,651	10,651	10,651
6690 - Caf� Plan Benefits	27,522	33,450	6,553	6,108	6,108	6,108
6691 - PEHP	2,400	2,400	2,400	2,400	2,400	2,400
6693 - Health Trust	1,557	1,983	2,086	2,105	2,105	2,105
6703 - Cell/Tech Allowance	-	175	-	-	-	-
6705 - Workers Compensation	-	-	-	92	92	92
60 - Benefits Total	97,239	110,545	96,228	114,678	114,678	114,678
70 - Materials and Servic						
7015 - Meeting Expense	118	61	100	100	100	100
7040 - Dues & Publications	1,665	1,087	1,000	1,200	1,200	1,200
7055 - Operating Supply	34,997	76,694	64,510	13,000	13,000	13,000
7085 - Uniform & Protective Eqpt	39,250	28,425	30,000	34,000	34,000	34,000
7122 - Utilities - Telephone	2,289	4,010	2,300	2,300	2,300	2,300
7130 - Insurance - Property/Casualty	6,766	26,906	24,500	24,500	24,500	24,500
7140 - Schools/Conferences Registrati	3,164	2,339	1,500	-	-	-
7141 - Tuition Reimbursement	16,528	20,533	27,000	20,000	20,000	20,000
7142 - Travel Expense	603	-	1,000	-	-	-
7145 - Mileage Reimbursement	42,582	46,014	60,000	50,000	50,000	50,000
7150 - Volunteer Fire Fighter Exp	67,076	40,000	41,300	40,000	40,000	40,000
7190 - Training Expense	3,514	2,217	-	-	-	-
7215 - Other Expense	149	-	-	-	-	-
70 - Materials and Servic Total	218,700	248,286	253,210	185,100	185,100	185,100
Grand Total	607,689	604,868	624,087	606,036	606,036	606,036

101450 - GF Boring Fire

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
70 - Materials and Servic						
7085 - Uniform & Protective Eqpt	179	-	-	-	-	-
7105 - Household Goods	56	-	-	-	-	-
7145 - Mileage Reimbursement	204	-	-	-	-	-
70 - Materials and Servic Total	439	-	-	-	-	-
Grand Total	439	-	-	-	-	-

101600 - GF Emergency Medical Svcs

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
50 - Salaries						
5504 - Division Chief	98,699	162,929	167,536	164,703	164,703	164,703
5505 - Battalion Chief	140,600	98,335	152,919	-	-	-
5510 - Captain	-	-	120,230	119,028	119,028	119,028
5512 - Lieutenant	96,950	116,717	-	-	-	-
5520 - Fire Fighter	93,969	-	-	-	-	-
5530 - Non-exempt Staff Group	61,204	56,547	60,874	64,564	64,564	64,564
5545 - Premium Pay	5,104	-	-	-	-	-
5563 - Retirement/Separation Vacation	-	62,557	-	-	-	-
5600 - Overtime	22,897	28,020	55,169	40,885	40,885	40,885
50 - Salaries Total	519,424	525,105	556,728	389,180	389,180	389,180
60 - Benefits						
6620 - SS/Medicare	37,720	34,258	42,590	29,772	29,772	29,772
6640 - Tri-Met Taxes	1,922	3,997	3,340	3,050	3,050	3,050
6650 - Transit Tax	-	-	56	39	39	39
6656 - PERS Employer	98,485	105,720	120,949	84,880	84,880	84,880
6670 - Deferred Compensation	8,403	8,590	17,077	17,704	17,704	17,704
6690 - Caf� Plan Benefits	63,404	64,303	13,106	9,162	9,162	9,162
6691 - PEHP	3,400	4,400	4,800	3,600	3,600	3,600
6693 - Health Trust	4,268	4,071	5,016	3,483	3,483	3,483
6703 - Cell/Tech Allowance	-	275	-	-	-	-
6705 - Workers Compensation	-	-	-	137	137	137
60 - Benefits Total	217,601	225,613	206,934	151,827	151,827	151,827
70 - Materials and Servic						
7015 - Meeting Expense	874	453	1,230	1,080	1,080	1,080
7040 - Dues & Publications	2,565	2,430	2,700	2,700	2,700	2,700
7045 - Awards & Recognitions	1,261	409	3,500	-	-	-
7055 - Operating Supply	14,017	6,100	5,310	-	-	-
7075 - EMS Supply	17,815	357,548	439,496	286,576	286,576	286,576
7085 - Uniform & Protective Eqpt	1,000	1,404	1,800	600	600	600
7090 - Office Supplies	361	135	-	-	-	-
7095 - Software & Supplies	10,195	-	8,000	-	-	-
7110 - Professional Services	84,811	593,594	258,977	297,198	297,198	297,198
7135 - Medical Exams	78,843	40,249	7,350	-	-	-
7140 - Schools/Conferences Registrati	6,872	1,093	1,950	650	650	650
7141 - Tuition Reimbursement	-	-	-	-	-	-
7142 - Travel Expense	6,080	316	6,532	2,844	2,844	2,844
7145 - Mileage Reimbursement	216	258	300	150	150	150
7160 - Equipment Maintenance	36,816	33,627	39,034	39,034	39,034	39,034
7190 - Training Expense	(986)	196	-	-	-	-
7210 - Small Tool, Eqpts & Furnishing	-	145	-	-	-	-
7215 - Other Expense	29,850	180	32,485	650	650	650
70 - Materials and Servic Total	290,589	1,038,136	808,664	631,482	631,482	631,482
80 - Capital Outlay						
8835 - EMS & Rescue Equipment	120	135,987	-	-	-	-
8890 - Computer & AV Equipment	8,095	24,762	-	-	-	-
80 - Capital Outlay Total	8,215	160,749	-	-	-	-
Grand Total	1,035,829	1,949,603	1,572,326	1,172,489	1,172,489	1,172,489

101615 - Community Paramedicine

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
50 - Salaries						
5520 - Fire Fighter	-	94,899	97,755	96,777	96,777	96,777
5540 - Temporary Labor	-	-	2,000	2,000	2,000	2,000
5545 - Premium Pay	-	5,176	5,694	8,362	8,362	8,362
5600 - Overtime	-	-	5,000	-	-	-
50 - Salaries Total	-	100,075	110,449	107,139	107,139	107,139
60 - Benefits						
6620 - SS/Medicare	-	7,361	8,449	8,196	8,196	8,196
6640 - Tri-Met Taxes	-	811	663	840	840	840
6650 - Transit Tax	-	-	11	11	11	11
6656 - PERS Employer	-	30,092	31,511	29,570	29,570	29,570
6670 - Deferred Compensation	-	2,243	2,444	5,396	5,396	5,396
6690 - Café Plan Benefits	-	21,739	3,276	3,054	3,054	3,054
6691 - PEHP	-	1,200	1,200	1,200	1,200	1,200
6693 - Health Trust	-	949	978	968	968	968
6705 - Workers Compensation	-	-	-	59	59	59
60 - Benefits Total	-	64,395	48,532	49,294	49,294	49,294
70 - Materials and Servic						
7015 - Meeting Expense	-	-	200	150	150	150
7055 - Operating Supply	-	9,847	40,500	500	500	500
7085 - Uniform & Protective Eqpt	-	-	300	300	300	300
7140 - Schools/Conferences Registrati	-	-	-	1,745	1,745	1,745
7142 - Travel Expense	-	-	-	5,688	5,688	5,688
70 - Materials and Servic Total	-	9,847	41,000	8,383	8,383	8,383
Grand Total	-	174,318	199,981	164,816	164,816	164,816

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.

BUSINESS SERVICES DIVISION						
	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
50 - Salaries						
5501 - Fire Chief	189,347	-	-	-	-	-
5503 - Deputy Chief	173,719	178,921	184,289	378,000	378,000	378,000
5504 - Division Chief	90,884	262,022	335,071	329,405	329,405	329,405
5505 - Battalion Chief	134,586	144,036	152,919	151,404	151,404	151,404
5506 - Exempt Staff Group	1,396,959	1,529,231	1,872,908	1,865,588	1,865,588	1,865,588
5507 - Fire Inspectors	439,852	483,197	549,160	542,718	542,718	542,718
5508 - Deputy Fire Marshal Captain	325,846	233,435	180,345	119,028	119,028	119,028
5509 - Deputy Fire Marshall Lieutenan	211,087	214,161	220,606	218,400	218,400	218,400
5530 - Non-exempt Staff Group	1,316,757	1,171,840	1,112,960	1,131,886	1,131,886	1,131,886
5535 - Other Employee	74,170	74,906	38,963	-	-	-
5540 - Temporary Labor	14,466	14,643	28,365	33,200	33,200	33,200
5562 - Vacation Buyback	69,359	66,406	40,000	-	-	-
5563 - Retirement/Separation Vacation	2,973	55,407	27,012	-	-	-
5600 - Overtime	99,641	128,097	72,735	70,598	70,598	70,598
50 - Salaries Total	4,539,646	4,556,301	4,815,333	4,840,227	4,840,227	4,840,227
60 - Benefits						
6620 - SS/Medicare	339,294	342,488	368,222	372,193	372,193	372,193
6640 - Tri-Met Taxes	117,880	35,872	28,879	38,130	38,130	38,130
6650 - Transit Tax	-	-	483	488	488	488
6656 - PERS Employer	853,124	980,254	1,014,948	1,183,869	1,183,869	1,183,869
6667 - PERS Bond Payment	1,797,518	-	-	-	-	-
6670 - Deferred Compensation	106,690	123,335	149,769	187,624	187,624	187,624
6675 - Unemployment	8,386	551	5,000	5,000	5,000	5,000
6680 - Life Insurance	38,062	38,549	45,094	45,000	45,000	45,000
6685 - Conflagration Benefits	-	-	12,972	-	-	-
6689 - Cafe Plan Claims Costs	-	-	5,985,021	4,710,268	4,710,268	4,710,268
6690 - Café Plan Benefits	713,955	1,484,986	145,826	146,592	146,592	146,592
6691 - PEHP	60,500	56,650	56,600	54,800	54,800	54,800
6692 - Other Post-Employ Benefits	552,787	787,921	630,565	630,565	630,565	630,565
6693 - Health Trust	35,109	162,905	49,672	47,364	47,364	47,364
6701 - Vehicle Allowance	6,612	14,326	22,040	22,040	22,040	22,040
6702 - Tool Allowance	6,000	5,550	6,000	6,000	6,000	6,000
6703 - Cell/Tech Allowance	2,550	4,125	3,000	3,000	3,000	3,000
6705 - Workers Compensation	765,978	924,626	688,168	607,196	607,196	607,196
60 - Benefits Total	5,404,444	4,962,137	9,212,259	8,060,129	8,060,129	8,060,129

70 - Materials and Servic						
7008 - ORE CAT Corporate Activity Tax	-	161	2	-	-	-
7010 - Election Costs	31,438	-	-	-	-	-
7015 - Meeting Expense	7,598	2,059	2,250	1,650	1,650	1,650
7030 - Civil Service Exam Expense	10,802	5,535	3,500	3,500	3,500	3,500
7035 - Bank Charges	15,489	15,021	15,000	15,600	15,600	15,600
7040 - Dues & Publications	20,987	12,893	10,182	7,410	7,410	7,410
7045 - Awards & Recognitions	24,784	640	-	-	-	-
7055 - Operating Supply	120,991	110,492	117,104	160,409	160,409	160,409
7065 - Fire Fighting Supply	1,857	704	1,810	-	-	-
7075 - EMS Supply	52	-	-	-	-	-
7078 - Department Consumables	21,577	19,437	19,021	21,500	21,500	21,500
7080 - Fuel	277,984	202,077	273,976	257,007	257,007	257,007
7085 - Uniform & Protective Eqpt	201,042	177,971	380,938	118,726	118,726	118,726
7090 - Office Supplies	9,791	6,789	11,534	10,000	10,000	10,000
7095 - Software & Supplies	333,174	374,925	605,944	589,768	589,768	589,768
7105 - Household Goods	6,779	6,180	5,000	4,750	4,750	4,750
7110 - Professional Services	344,604	314,586	389,216	363,825	363,825	363,825
7116 - Utilities - Natural Gas	13,401	11,648	7,339	12,079	12,079	12,079
7117 - Utilities - Electric	34,141	35,392	35,601	36,681	36,681	36,681
7118 - Utilities - Garbage	4,835	5,083	11,522	5,269	5,269	5,269
7119 - Utilities - Water	16,460	19,129	27,553	22,030	22,030	22,030
7120 - Utilities - Other	75,204	83,704	106,680	110,260	110,260	110,260
7122 - Utilities - Telephone	361,474	347,743	356,665	284,506	284,506	284,506
7130 - Insurance - Property/Casualty	233,879	121,229	301,476	297,000	297,000	297,000
7135 - Medical Exams	-	-	7,000	-	-	-
7140 - Schools/Conferences Registrati	24,757	7,064	30,180	18,599	18,599	18,599
7141 - Tuition Reimbursement	27,994	21,846	30,000	12,000	12,000	12,000
7142 - Travel Expense	16,528	8,904	11,000	7,383	7,383	7,383
7145 - Mileage Reimbursement	2,279	1,387	2,050	2,350	2,350	2,350
7155 - Vehicle Maintenance	373,961	372,049	434,804	417,527	417,527	417,527
7160 - Equipment Maintenance	-	14,380	25,000	56,000	56,000	56,000
7165 - Radio Maintenance	10,137	3,535	-	-	-	-
7170 - Facility Maintenance	134,865	156,413	262,280	179,245	179,245	179,245
7175 - Office Equipment Maintenance	40,339	47,629	100,469	63,190	63,190	63,190
7180 - Computer & AV Maintenance	17,179	72,699	84,081	55,000	55,000	55,000
7187 - Fire Extinguisher Expense	-	3,006	4,000	4,000	4,000	4,000
7190 - Training Expense	1,473	1,708	-	-	-	-
7195 - Public Education	43,193	40,777	45,000	-	-	-
7205 - Postage & Freight	33,056	19,226	28,831	30,000	30,000	30,000
7210 - Small Tool, Eqpts & Furnishing	46,765	16,601	22,600	27,276	27,276	27,276
7215 - Other Expense	2,978	36,851	-	-	-	-
70 - Materials and Servic Total	2,943,846	2,697,474	3,769,607	3,194,539	3,194,539	3,194,539
80 - Capital Outlay						
8860 - Facility Improvement	34,898	2,853	-	-	-	-
8870 - Furniture, Appliances & Tools	166,519	1,198	-	-	-	-
8885 - Office Equipment	27	-	-	-	-	-
8890 - Computer & AV Equipment	82,847	47,571	-	-	-	-
80 - Capital Outlay Total	284,291	51,622	-	-	-	-
85 - Debt Service						
9916 - Debt Service Principal	-	1,135,000	1,285,000	1,445,000	1,445,000	1,445,000
9917 - Debt Service Interest	-	749,014	694,806	630,504	630,504	630,504
85 - Debt Service Total	-	1,884,014	1,979,806	2,075,504	2,075,504	2,075,504
Grand Total	13,172,226	14,151,548	19,777,005	18,170,399	18,170,399	18,170,399

101150 - GF Fleet Services

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
50 - Salaries						
5506 - Exempt Staff Group	223,195	238,268	247,430	247,430	247,430	247,430
5530 - Non-exempt Staff Group	434,412	442,232	485,635	536,412	536,412	536,412
5600 - Overtime	6,167	8,098	6,000	9,000	9,000	9,000
50 - Salaries Total	663,773	688,598	739,065	792,842	792,842	792,842
60 - Benefits						
6620 - SS/Medicare	53,695	53,456	56,538	60,652	60,652	60,652
6640 - Tri-Met Taxes	2,701	5,420	4,434	6,214	6,214	6,214
6650 - Transit Tax	-	-	74	79	79	79
6656 - PERS Employer	86,361	112,548	120,985	146,993	146,993	146,993
6670 - Deferred Compensation	14,940	18,926	21,000	23,400	23,400	23,400
6690 - Café Plan Benefits	118,257	136,980	26,212	27,486	27,486	27,486
6691 - PEHP	9,600	9,200	9,600	10,800	10,800	10,800
6693 - Health Trust	5,320	6,796	7,331	7,838	7,838	7,838
6702 - Tool Allowance	6,000	5,550	6,000	6,000	6,000	6,000
6705 - Workers Compensation	-	-	-	412	412	412
60 - Benefits Total	296,874	348,875	252,174	289,874	289,874	289,874
70 - Materials and Servc						
7008 - ORE CAT Corporate Activity Tax	-	147	2	-	-	-
7040 - Dues & Publications	583	403	5	705	705	705
7055 - Operating Supply	92,715	81,301	80,938	133,959	133,959	133,959
7075 - EMS Supply	10	-	-	-	-	-
7078 - Department Consumables	18,702	16,093	17,021	19,500	19,500	19,500
7080 - Fuel	277,957	202,077	273,876	257,007	257,007	257,007
7085 - Uniform & Protective Eqpt	8,482	5,166	7,053	6,883	6,883	6,883
7090 - Office Supplies	740	311	1,006	850	850	850
7095 - Software & Supplies	6,165	7,418	8,584	8,768	8,768	8,768
7105 - Household Goods	1,166	751	1,000	1,000	1,000	1,000
7118 - Utilities - Garbage	-	2,443	2,061	2,451	2,451	2,451
7140 - Schools/Conferences Registrati	1,195	985	-	4,700	4,700	4,700
7155 - Vehicle Maintenance	373,961	372,036	434,804	417,527	417,527	417,527
7160 - Equipment Maintenance	-	14,380	25,000	51,000	51,000	51,000
7170 - Facility Maintenance	52	3,604	4,500	4,800	4,800	4,800
7190 - Training Expense	1,473	1,708	-	-	-	-
7210 - Small Tool, Eqpts & Furnishing	23,533	4,193	-	1,200	1,200	1,200
7215 - Other Expense	2,586	-	-	-	-	-
70 - Materials and Servc Total	809,319	713,014	855,850	910,350	910,350	910,350
Grand Total	1,769,966	1,750,488	1,847,089	1,993,066	1,993,066	1,993,066

101170 - GF Data Services

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
50 - Salaries						
5506 - Exempt Staff Group	173,657	227,524	333,134	281,097	281,097	281,097
5530 - Non-exempt Staff Group	41,681	40,822	-	-	-	-
5540 - Temporary Labor	-	800	4,765	10,000	10,000	10,000
5600 - Overtime	-	-	235	-	-	-
50 - Salaries Total	215,338	269,146	338,134	291,097	291,097	291,097
60 - Benefits						
6620 - SS/Medicare	16,360	20,561	26,204	22,606	22,606	22,606
6640 - Tri-Met Taxes	912	2,101	2,055	2,316	2,316	2,316
6650 - Transit Tax	-	-	34	30	30	30
6656 - PERS Employer	39,184	56,948	69,820	54,787	54,787	54,787
6670 - Deferred Compensation	3,606	8,844	13,200	9,900	9,900	9,900
6690 - Caf� Plan Benefits	16,911	55,563	13,106	9,162	9,162	9,162
6691 - PEHP	3,600	3,900	4,800	3,600	3,600	3,600
6693 - Health Trust	1,475	2,683	3,331	2,811	2,811	2,811
6701 - Vehicle Allowance	-	2,204	4,408	4,408	4,408	4,408
6703 - Cell/Tech Allowance	-	525	-	-	-	-
6705 - Workers Compensation	-	-	-	137	137	137
60 - Benefits Total	82,049	153,329	136,958	109,757	109,757	109,757
70 - Materials and Servic						
7015 - Meeting Expense	-	-	250	-	-	-
7055 - Operating Supply	305	44	500	500	500	500
7090 - Office Supplies	299	467	500	250	250	250
7095 - Software & Supplies	204,735	270,288	368,335	324,450	324,450	324,450
7105 - Household Goods	-	1	-	-	-	-
7110 - Professional Services	94,324	57,904	60,260	62,000	62,000	62,000
7140 - Schools/Conferences Registrati	3,150	1,698	800	-	-	-
7142 - Travel Expense	5,042	1,760	3,000	-	-	-
7145 - Mileage Reimbursement	1,049	645	400	400	400	400
70 - Materials and Servic Total	308,904	332,808	434,045	387,600	387,600	387,600
Grand Total	606,290	755,282	909,137	788,454	788,454	788,454

101200 - GF Fire Prevention

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
50 - Salaries						
5505 - Battalion Chief	134,586	144,036	152,919	151,404	151,404	151,404
5506 - Exempt Staff Group	3,703	-	-	-	-	-
5507 - Fire Inspectors	439,852	483,197	549,160	542,718	542,718	542,718
5508 - Deputy Fire Marshal Captain	325,846	233,435	180,345	119,028	119,028	119,028
5509 - Deputy Fire Marshall Lieutenan	211,087	214,161	220,606	218,400	218,400	218,400
5530 - Non-exempt Staff Group	58,718	53,874	27,454	55,337	55,337	55,337
5535 - Other Employee	74,170	74,906	38,963	-	-	-
5540 - Temporary Labor	-	-	2,000	-	-	-
5600 - Overtime	55,679	56,192	50,000	50,098	50,098	50,098
50 - Salaries Total	1,303,640	1,259,801	1,221,447	1,136,985	1,136,985	1,136,985
60 - Benefits						
6620 - SS/Medicare	96,994	95,309	93,440	86,979	86,979	86,979
6640 - Tri-Met Taxes	4,906	9,772	7,328	8,911	8,911	8,911
6650 - Transit Tax	-	-	125	114	114	114
6656 - PERS Employer	274,119	276,671	270,795	426,653	426,653	426,653
6670 - Deferred Compensation	25,435	24,840	30,877	60,148	60,148	60,148
6690 - Caf� Plan Benefits	186,313	216,282	21,320	33,594	33,594	33,594
6691 - PEHP	15,500	15,000	12,700	12,100	12,100	12,100
6693 - Health Trust	10,685	12,036	11,694	10,869	10,869	10,869
6703 - Cell/Tech Allowance	150	25	-	-	-	-
6705 - Workers Compensation	-	-	-	503	503	503
60 - Benefits Total	614,102	649,935	448,279	639,871	639,871	639,871
70 - Materials and Servic						
7015 - Meeting Expense	656	211	-	-	-	-
7040 - Dues & Publications	1,580	6,310	5,992	2,620	2,620	2,620
7055 - Operating Supply	4,978	2,405	5,000	7,700	7,700	7,700
7065 - Fire Fighting Supply	1,857	704	1,810	-	-	-
7075 - EMS Supply	42	-	-	-	-	-
7085 - Uniform & Protective Eqpt	6,007	5,233	7,156	4,268	4,268	4,268
7090 - Office Supplies	1,194	676	1,028	1,400	1,400	1,400
7105 - Household Goods	1,152	956	-	-	-	-
7110 - Professional Services	15,202	10,000	-	-	-	-
7116 - Utilities - Natural Gas	2,273	1,800	2,083	2,083	2,083	2,083
7117 - Utilities - Electric	10,901	11,168	11,385	11,385	11,385	11,385
7118 - Utilities - Garbage	1,178	1,156	1,354	1,354	1,354	1,354
7119 - Utilities - Water	3,895	5,162	10,563	6,000	6,000	6,000
7120 - Utilities - Other	25	25	80	80	80	80
7140 - Schools/Conferences Registrati	6,026	3,323	4,880	2,375	2,375	2,375
7142 - Travel Expense	1,376	741	-	1,683	1,683	1,683
7175 - Office Equipment Maintenance	540	540	-	-	-	-
7180 - Computer & AV Maintenance	-	90	-	-	-	-
7195 - Public Education	43,193	40,777	45,000	-	-	-
70 - Materials and Servic Total	102,074	91,275	96,331	40,948	40,948	40,948
Grand Total	2,019,816	2,001,011	1,766,057	1,817,804	1,817,804	1,817,804

101220 - GF Information Technology

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
50 - Salaries						
5506 - Exempt Staff Group	220,796	232,309	244,325	251,271	251,271	251,271
5530 - Non-exempt Staff Group	276,871	174,795	216,697	233,960	233,960	233,960
5600 - Overtime	2,309	11,697	6,500	6,500	6,500	6,500
50 - Salaries Total	499,976	418,802	467,522	491,731	491,731	491,731
60 - Benefits						
6620 - SS/Medicare	39,603	32,542	36,103	37,955	37,955	37,955
6640 - Tri-Met Taxes	1,861	3,352	2,832	3,888	3,888	3,888
6650 - Transit Tax	-	-	47	50	50	50
6656 - PERS Employer	90,539	93,902	100,210	100,974	100,974	100,974
6670 - Deferred Compensation	11,872	11,700	13,800	13,800	13,800	13,800
6690 - Café Plan Benefits	86,946	79,800	16,382	15,270	15,270	15,270
6691 - PEHP	6,000	5,000	6,000	6,000	6,000	6,000
6693 - Health Trust	4,140	4,063	4,610	4,852	4,852	4,852
6701 - Vehicle Allowance	4,408	4,408	4,408	4,408	4,408	4,408
6705 - Workers Compensation	-	-	-	229	229	229
60 - Benefits Total	245,370	234,767	184,392	187,426	187,426	187,426
70 - Materials and Servc						
7015 - Meeting Expense	-	69	300	-	-	-
7040 - Dues & Publications	948	80	1,500	1,000	1,000	1,000
7055 - Operating Supply	-	498	2,500	500	500	500
7085 - Uniform & Protective Eqpt	1,668	755	500	625	625	625
7090 - Office Supplies	522	191	750	500	500	500
7095 - Software & Supplies	121,266	97,166	218,840	243,850	243,850	243,850
7105 - Household Goods	729	740	750	750	750	750
7110 - Professional Services	22,632	111,510	85,000	115,000	115,000	115,000
7116 - Utilities - Natural Gas	666	888	735	735	735	735
7117 - Utilities - Electric	3,660	3,574	3,653	3,653	3,653	3,653
7119 - Utilities - Water	329	342	248	248	248	248
7120 - Utilities - Other	-	-	19,200	19,200	19,200	19,200
7122 - Utilities - Telephone	361,474	347,743	356,665	284,506	284,506	284,506
7140 - Schools/Conferences Registrati	7,497	240	7,500	-	-	-
7142 - Travel Expense	-	-	2,000	-	-	-
7145 - Mileage Reimbursement	-	-	1,000	1,000	1,000	1,000
7165 - Radio Maintenance	10,137	3,535	-	-	-	-
7170 - Facility Maintenance	182	133	-	-	-	-
7175 - Office Equipment Maintenance	39,080	46,513	99,279	62,000	62,000	62,000
7180 - Computer & AV Maintenance	17,179	72,609	84,081	55,000	55,000	55,000
70 - Materials and Servc Total	587,968	686,587	884,501	788,567	788,567	788,567
Grand Total	1,333,314	1,340,156	1,536,415	1,467,724	1,467,724	1,467,724

101400 - GF Administration

	2019	Actual 2020	Actual 2021	Revised	2022 Proposed	2022 Approved	2022 Adopted
50 - Salaries							
5501 - Fire Chief	189,347	-	-	-	-	-	-
5503 - Deputy Chief	173,719	178,921	184,289	184,289	378,000	378,000	378,000
5504 - Division Chief	90,884	262,022	335,071	335,071	329,405	329,405	329,405
5506 - Exempt Staff Group	90,729	-	-	-	-	-	-
5530 - Non-exempt Staff Group	19	-	41,820	41,820	-	-	-
5540 - Temporary Labor	1,050	-	-	-	-	-	-
5562 - Vacation Buyback	69,359	66,406	40,000	40,000	-	-	-
5563 - Retirement/Separation Vacation	-	55,407	-	-	-	-	-
5600 - Overtime	9,088	31,750	-	-	-	-	-
50 - Salaries Total	624,195	594,506	601,180	601,180	707,405	707,405	707,405
60 - Benefits							
6620 - SS/Medicare	37,200	38,610	45,990	45,990	54,116	54,116	54,116
6640 - Tri-Met Taxes	102,814	4,792	3,607	3,607	5,544	5,544	5,544
6650 - Transit Tax	-	-	60	60	71	71	71
6656 - PERS Employer	138,792	161,274	171,517	171,517	161,996	161,996	161,996
6667 - PERS Bond Payment	1,797,518	-	-	-	-	-	-
6670 - Deferred Compensation	14,078	19,542	23,817	23,817	32,076	32,076	32,076
6675 - Unemployment	8,386	551	5,000	5,000	5,000	5,000	5,000
6680 - Life Insurance	38,062	38,549	45,094	45,094	45,000	45,000	45,000
6685 - Conflagration Benefits	-	-	12,972	12,972	-	-	-
6689 - Cafe Plan Claims Costs	-	-	5,985,021	5,985,021	4,710,268	4,710,268	4,710,268
6690 - Café Plan Benefits	44,282	696,167	13,106	13,106	12,216	12,216	12,216
6691 - PEHP	4,800	3,200	4,800	4,800	4,800	4,800	4,800
6692 - Other Post-Employ Benefits	552,787	787,921	630,565	630,565	630,565	630,565	630,565
6693 - Health Trust	3,695	124,794	8,812	8,812	7,074	7,074	7,074
6703 - Cell/Tech Allowance	-	400	-	-	-	-	-
6705 - Workers Compensation	765,978	924,626	688,168	688,168	605,183	605,183	605,183
60 - Benefits Total	3,508,392	2,800,425	7,638,529	7,638,529	6,273,909	6,273,909	6,273,909
70 - Materials and Servic							
7010 - Election Costs	31,438	-	-	-	-	-	-
7015 - Meeting Expense	5,995	998	1,000	1,000	1,100	1,100	1,100
7030 - Civil Service Exam Expense	774	-	-	-	-	-	-
7035 - Bank Charges	111	25	-	-	-	-	-
7040 - Dues & Publications	14,040	3,238	-	-	-	-	-
7045 - Awards & Recognitions	24,784	640	-	-	-	-	-
7055 - Operating Supply	5,788	7,005	15,111	15,111	5,000	5,000	5,000
7080 - Fuel	27	-	100	100	-	-	-
7085 - Uniform & Protective Eqpt	1,084	792	8,492	8,492	4,000	4,000	4,000
7090 - Office Supplies	4,971	3,466	6,000	6,000	4,600	4,600	4,600
7095 - Software & Supplies	516	53	-	-	-	-	-
7105 - Household Goods	1,596	2,008	2,000	2,000	2,000	2,000	2,000
7110 - Professional Services	101,906	88,540	180,321	180,321	137,000	137,000	137,000
7116 - Utilities - Natural Gas	3,021	3,011	2,721	2,721	2,721	2,721	2,721
7117 - Utilities - Electric	4,983	5,731	5,563	5,563	5,563	5,563	5,563
7118 - Utilities - Garbage	1,467	1,484	1,464	1,464	1,464	1,464	1,464
7119 - Utilities - Water	4,348	4,279	4,742	4,742	4,742	4,742	4,742
7120 - Utilities - Other	-	49	100	100	100	100	100
7130 - Insurance - Property/Casualty	233,879	121,229	301,476	301,476	297,000	297,000	297,000
7140 - Schools/Conferences Registrati	3,802	435	15,000	15,000	8,000	8,000	8,000
7142 - Travel Expense	5,477	3,636	4,000	4,000	5,700	5,700	5,700
7175 - Office Equipment Maintenance	720	576	940	940	940	940	940
7205 - Postage & Freight	84	-	-	-	-	-	-
7210 - Small Tool, Eqpts & Furnishing	-	224	-	-	-	-	-
7215 - Other Expense	37	-	-	-	-	-	-
70 - Materials and Servic Total	450,849	247,421	549,030	549,030	479,930	479,930	479,930
85 - Debt Service							
9916 - Debt Service Principal	-	1,135,000	1,285,000	1,285,000	1,445,000	1,445,000	1,445,000
9917 - Debt Service Interest	-	749,014	694,806	694,806	630,504	630,504	630,504
85 - Debt Service Total	-	1,884,014	1,979,806	1,979,806	2,075,504	2,075,504	2,075,504
Grand Total	4,583,436	5,526,366	10,768,545	10,768,545	9,536,748	9,536,748	9,536,748

101410 - GF Facilities

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
50 - Salaries						
5506 - Exempt Staff Group	111,782	121,903	127,415	127,415	127,415	127,415
5530 - Non-exempt Staff Group	160,568	180,273	196,087	201,392	201,392	201,392
5540 - Temporary Labor	10,691	6,880	20,000	20,000	20,000	20,000
50 - Salaries Total	283,040	309,056	343,502	348,807	348,807	348,807
60 - Benefits						
6620 - SS/Medicare	21,653	23,484	26,278	26,684	26,684	26,684
6640 - Tri-Met Taxes	911	2,388	2,061	2,734	2,734	2,734
6650 - Transit Tax	-	-	34	35	35	35
6656 - PERS Employer	50,887	64,589	66,674	72,569	72,569	72,569
6670 - Deferred Compensation	7,342	7,199	10,500	10,500	10,500	10,500
6690 - Café Plan Benefits	55,045	66,900	13,106	12,216	12,216	12,216
6691 - PEHP	4,800	4,800	4,800	4,800	4,800	4,800
6693 - Health Trust	2,184	3,022	3,235	3,288	3,288	3,288
6705 - Workers Compensation	-	-	-	183	183	183
60 - Benefits Total	142,822	172,380	126,688	133,009	133,009	133,009
70 - Materials and Servic						
7015 - Meeting Expense	210	-	100	100	100	100
7055 - Operating Supply	187	77	-	-	-	-
7085 - Uniform & Protective Eqpt	272	816	1,244	1,200	1,200	1,200
7090 - Office Supplies	-	79	100	100	100	100
7105 - Household Goods	1,170	1,225	-	-	-	-
7120 - Utilities - Other	75,180	83,349	87,000	90,580	90,580	90,580
7170 - Facility Maintenance	132,903	151,708	255,780	174,445	174,445	174,445
7210 - Small Tool, Eqpts & Furnishing	-	6,442	22,200	25,461	25,461	25,461
70 - Materials and Servic Total	209,921	243,696	366,423	291,886	291,886	291,886
Grand Total	635,784	725,132	836,613	773,702	773,702	773,702

101420 - GF Human Resources

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
50 - Salaries						
5506 - Exempt Staff Group	193,422	220,752	278,216	291,007	291,007	291,007
5530 - Non-exempt Staff Group	50,156	38,796	-	-	-	-
5600 - Overtime	26,397	20,360	10,000	5,000	5,000	5,000
50 - Salaries Total	269,976	279,907	288,216	296,007	296,007	296,007
60 - Benefits						
6620 - SS/Medicare	20,696	21,875	22,478	23,074	23,074	23,074
6640 - Tri-Met Taxes	1,021	2,213	1,763	2,364	2,364	2,364
6650 - Transit Tax	-	-	29	30	30	30
6656 - PERS Employer	48,138	61,963	59,889	64,937	64,937	64,937
6670 - Deferred Compensation	7,948	8,910	9,300	9,900	9,900	9,900
6690 - Caf� Plan Benefits	54,756	55,575	9,829	9,162	9,162	9,162
6691 - PEHP	3,600	3,650	3,300	3,300	3,300	3,300
6693 - Health Trust	1,970	2,595	2,782	2,910	2,910	2,910
6701 - Vehicle Allowance	-	2,204	4,408	4,408	4,408	4,408
6703 - Cell/Tech Allowance	600	775	1,200	1,200	1,200	1,200
6705 - Workers Compensation	-	-	-	137	137	137
60 - Benefits Total	138,729	159,759	114,978	121,422	121,422	121,422
70 - Materials and Servic						
7015 - Meeting Expense	738	780	600	450	450	450
7030 - Civil Service Exam Expense	10,027	5,535	3,500	3,500	3,500	3,500
7040 - Dues & Publications	-	-	250	650	650	650
7055 - Operating Supply	400	805	800	-	-	-
7090 - Office Supplies	382	406	750	650	650	650
7095 - Software & Supplies	-	-	10,185	12,700	12,700	12,700
7105 - Household Goods	132	-	250	-	-	-
7110 - Professional Services	52,101	29,156	30,535	27,525	27,525	27,525
7135 - Medical Exams	-	-	7,000	-	-	-
7140 - Schools/Conferences Registrati	1,331	(453)	1,200	3,024	3,024	3,024
7141 - Tuition Reimbursement	27,994	21,846	30,000	12,000	12,000	12,000
7142 - Travel Expense	756	736	2,000	-	-	-
7145 - Mileage Reimbursement	907	512	600	600	600	600
70 - Materials and Servic Total	94,769	59,322	87,670	61,099	61,099	61,099
Grand Total	503,474	498,988	490,864	478,528	478,528	478,528

101440 - GF Logistics

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
50 - Salaries						
5506 - Exempt Staff Group	111,782	139,597	191,626	196,693	196,693	196,693
5530 - Non-exempt Staff Group	155,021	120,192	97,550	104,785	104,785	104,785
5540 - Temporary Labor	2,725	6,963	1,600	3,200	3,200	3,200
5563 - Retirement/Separation Vacation	2,973	-	-	-	-	-
50 - Salaries Total	272,501	266,753	290,776	304,678	304,678	304,678
60 - Benefits						
6620 - SS/Medicare	21,023	20,555	22,582	23,645	23,645	23,645
6640 - Tri-Met Taxes	1,092	2,119	1,771	2,422	2,422	2,422
6650 - Transit Tax	-	-	30	31	31	31
6656 - PERS Employer	51,087	55,011	60,167	66,546	66,546	66,546
6670 - Deferred Compensation	9,311	8,325	11,400	11,400	11,400	11,400
6690 - Caf� Plan Benefits	60,406	67,232	13,106	12,216	12,216	12,216
6691 - PEHP	5,500	4,400	4,500	4,500	4,500	4,500
6693 - Health Trust	2,210	2,598	2,892	3,015	3,015	3,015
6701 - Vehicle Allowance	-	2,204	4,408	4,408	4,408	4,408
6705 - Workers Compensation	-	-	-	183	183	183
60 - Benefits Total	150,628	162,444	120,856	128,366	128,366	128,366
70 - Materials and Servic						
7008 - ORE CAT Corporate Activity Tax	-	15	-	-	-	-
7040 - Dues & Publications	2,000	2,000	2,000	2,000	2,000	2,000
7055 - Operating Supply	15,435	17,754	16,621	12,750	12,750	12,750
7078 - Department Consumables	2,876	3,344	2,000	2,000	2,000	2,000
7085 - Uniform & Protective Eqpt	183,530	165,209	356,493	101,750	101,750	101,750
7090 - Office Supplies	1,463	1,024	1,200	1,050	1,050	1,050
7105 - Household Goods	834	499	1,000	1,000	1,000	1,000
7116 - Utilities - Natural Gas	7,441	5,950	1,800	6,540	6,540	6,540
7117 - Utilities - Electric	14,596	14,919	15,000	16,080	16,080	16,080
7118 - Utilities - Garbage	2,190	-	6,643	-	-	-
7119 - Utilities - Water	7,887	9,346	12,000	11,040	11,040	11,040
7120 - Utilities - Other	-	281	300	300	300	300
7142 - Travel Expense	406	-	-	-	-	-
7145 - Mileage Reimbursement	-	103	50	50	50	50
7155 - Vehicle Maintenance	-	13	-	-	-	-
7160 - Equipment Maintenance	-	-	-	5,000	5,000	5,000
7170 - Facility Maintenance	1,728	968	2,000	-	-	-
7187 - Fire Extinguisher Expense	-	3,006	4,000	4,000	4,000	4,000
7205 - Postage & Freight	32,972	19,226	28,831	30,000	30,000	30,000
7210 - Small Tool, Eqpts & Furnishing	23,231	5,742	400	615	615	615
70 - Materials and Servic Total	296,590	249,399	450,339	194,175	194,175	194,175
Grand Total	719,719	678,595	861,971	627,219	627,219	627,219

101650 - GF Financial Services

	2019	2020		2022	2022	2022
	Actual	Actual	2021 Revised	Proposed	Approved	Adopted
50 - Salaries						
5506 - Exempt Staff Group	267,894	348,878	450,762	470,675	470,675	470,675
5530 - Non-exempt Staff Group	139,312	120,855	47,717	-	-	-
5563 - Retirement/Separation Vacation	-	-	27,012	-	-	-
50 - Salaries Total	407,206	469,733	525,491	470,675	470,675	470,675
60 - Benefits						
6620 - SS/Medicare	32,070	36,096	38,609	36,482	36,482	36,482
6640 - Tri-Met Taxes	1,660	3,716	3,028	3,737	3,737	3,737
6650 - Transit Tax	-	-	50	48	48	48
6656 - PERS Employer	74,016	97,348	94,891	88,414	88,414	88,414
6670 - Deferred Compensation	12,158	15,050	15,875	16,500	16,500	16,500
6690 - Café Plan Benefits	91,039	110,488	19,659	15,270	15,270	15,270
6691 - PEHP	7,100	7,500	6,100	4,900	4,900	4,900
6693 - Health Trust	3,430	4,318	4,985	4,707	4,707	4,707
6701 - Vehicle Allowance	2,204	3,306	4,408	4,408	4,408	4,408
6703 - Cell/Tech Allowance	1,800	2,400	1,800	1,800	1,800	1,800
6705 - Workers Compensation	-	-	-	229	229	229
60 - Benefits Total	225,477	280,223	189,405	176,495	176,495	176,495
70 - Materials and Servic						
7035 - Bank Charges	15,379	14,996	15,000	15,600	15,600	15,600
7040 - Dues & Publications	1,836	862	435	435	435	435
7055 - Operating Supply	1,185	604	2,500	-	-	-
7090 - Office Supplies	218	170	200	600	600	600
7095 - Software & Supplies	492	-	-	-	-	-
7110 - Professional Services	58,440	17,475	33,100	22,300	22,300	22,300
7140 - Schools/Conferences Registrati	1,755	835	800	500	500	500
7142 - Travel Expense	3,469	2,032	-	-	-	-
7145 - Mileage Reimbursement	-	127	-	300	300	300
7175 - Office Equipment Maintenance	-	-	250	250	250	250
7215 - Other Expense	355	36,851	-	-	-	-
70 - Materials and Servic Total	83,129	73,952	52,285	39,985	39,985	39,985
Grand Total	715,812	823,907	767,181	687,155	687,155	687,155

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

Capital purchases planned for FY2021-22 include:

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

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

Capital projects planned for FY2021-22 include:

Facility Improvement - 8860	
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
Computer & AV Eqpt - 8890	
Second installment for ARUBA eqpt	\$ 68,854.00
SUBTOTAL	\$ 400,515.00
Debt Service on Key Bank loan	\$ 506,588.00
TOTAL	\$ 907,103.00

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	23,337	23,337
Interest on Investments	132	146	200	200	200	200
Other Income	4,460	5,350	5,000	31,500	31,500	31,500
Transfers From Other Funds	-	-	-	-	-	-
TOTAL RESOURCES:	27,510	28,978	28,537	55,037	55,037	55,037
REQUIREMENTS:						
Fire Chiefs Office	4,028	-	5,000	5,500	5,500	5,500
Emergency Services	-	5,641	10,000	35,424	35,424	35,424
Ending Fund Balance	23,482	23,337	13,537	14,113	14,113	14,113
TOTAL REQUIREMENTS:	27,510	28,978	28,537	55,037	55,037	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
RESOURCES:						
Beginning Fund Balance	113,983	271,275	395,812	665,362	665,362	665,362
Current Year Taxes	2,043,149	2,148,401	1,776,982	1,611,334	1,611,334	1,611,334
Prior Year Taxes	72,452	23,147	30,000	30,000	30,000	30,000
Interest on Investments	10,691	7,189	2,500	5,000	5,000	5,000
TOTAL RESOURCES:	2,240,275	2,450,012	2,205,294	2,311,696	2,311,696	2,311,696
REQUIREMENTS:						
Debt Service - Principal	1,049,000	1,050,000	1,220,000	1,290,000	1,290,000	1,290,000
Debt Service - Interest	920,000	1,004,200	902,950	896,150	896,150	896,150
Ending Fund Balance	271,275	395,812	82,344	125,546	125,546	125,546
TOTAL REQUIREMENTS:	2,240,275	2,450,012	2,205,294	2,311,696	2,311,696	2,311,696

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
Total	\$11,825,000	\$2,244,900	\$10,805,000	\$3,417,050

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 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	4,650	4,650
Interest on Investments	185,539	-	250	250	250	250
Other Revenues/Reimb	21,013	-	-	300,000	300,000	300,000
Transfers From Other Fund	-	-	267,400	-	-	-
TOTAL RESOURCES:	5,483,845	-	267,650	304,900	304,900	304,900
REQUIREMENTS:						
Capital Outlay	5,483,845	-	263,000	304,900	304,900	304,900
Ending Fund Balance	-	-	4,650	-	-	-
TOTAL REQUIREMENTS:	5,483,845	-	267,650	304,900	304,900	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
RESOURCES:						
Beginning Fund Balance	1,048,484	691,550	-	-	-	-
Interest on Investments	8,066	1,195	-	-	-	-
Transfers From Other Fun	-	-	-	-	-	-
TOTAL RESOURCES:	1,056,550	692,745	-	-	-	-
REQUIREMENTS:						
Transfers To Other Funds	365,000	692,745	-	-	-	-
Contingency	-	-	-	-	-	-
Ending Fund Balance	691,550	-	-	-	-	-
TOTAL REQUIREMENTS:	1,056,550	692,745	-	-	-	-

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
RESOURCES:						
Beginning Fund Balance	-	-	-	-	-	-
Interest on Investments	-	-	-	2,000	2,000	2,000
Contract Revenue	-	-	180,920	327,211	327,211	327,211
Grant Revenue	-	-	263,111	531,723	646,403	646,403
Other Revenues	-	-	12,000	48,876	48,876	48,876
TOTAL RESOURCES:	-	-	456,031	909,810	1,024,490	1,024,490
REQUIREMENTS:						
Wildland Mitigation Program	-	-	456,031	865,810	980,490	980,490
Transfers Out	-	-	-	44,000	44,000	44,000
Ending Fund Balance	-	-	-	-	-	-
TOTAL REQUIREMENTS:	-	-	456,031	909,810	1,024,490	1,024,490

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
Goods or Services and Trade Services						
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					
Personal Services						
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"/>
Reimbursement Requests (regardless of amount)						
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"/>	
Travel Requests (regardless of amount)						
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

- 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

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'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**

INTRODUCTION

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

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

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

SCOPE

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

AUTHORITY

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

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

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

POLICY

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

GOALS

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

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

DIVERSIFICATION

The Custodial Officer will determine the appropriate percentage of the Fire District's assets to apply to the district's portfolio, and the percentage to keep available for operating funds. The Districts, as a matter of policy, will diversify its portfolio in order to avoid unreasonable 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

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

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

<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"> • The duties of employees are subdivided so that no single employee handles a financial action from beginning to end. • Proper authorizations from specific responsible officials are obtained before key steps in the processing of a transaction are completed. • Records and procedures are arranged appropriately to facilitate effective control.
Levy	To impose taxes, special assessments, or service charges for the support of governmental activities. The total amount of taxes, special assessments, or service charges imposed by a governmental unit.
MDC	Mobile Data Computer is a laptop computer mounted in the cab of every fire apparatus. They are equipped with Cellular Data and GPS in order to communicate with Dispatch, provide detailed mapping information, and track vehicle location.
Modified Accrual Basis	The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash, except for material and/or available revenues that should be accrued to reflect taxes levied and revenue earned.
Municipal Corporation	A body politic and corporate established pursuant to state authorization for the purpose of providing governmental services and regulations for its inhabitants. A municipal corporation has defined boundaries and a population, and is usually organized with the consent of its residents.
Net Bonded Debt	Gross bonded debt, less any cash or other assets available, and earmarked for its retirement.
Object Classification	A grouping of expenditures on the basis of goods or services purchased; for example, personnel services, materials, and equipment.
Operating Expenses	Expenses for general governmental purposes.
Operating Statement	A statement summarizing the financial operations of a governmental unit for an accounting period as contrasted with a

balance sheet which shows financial position at a given moment in time.

Paramedic	The highest level of training an EMT can reach in the State of Oregon.
PIO	Public Information Officer. 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"> • Do not increase a liability (e.g. proceeds from a loan) • Do not represent a repayment of an expenditure already made • Do not represent a cancellation of certain liabilities • Do not represent an increase in contributed capital
SCBA	Self-Contained Breathing Apparatus is a device worn by firefighters to provide breathable air in an immediately dangerous to life or health atmosphere.
SDAO	Special Districts Association of Oregon
Shift	A term used to describe the typical 24-hour “on-duty” period in the three-battalion system.
Single Role Paramedic	Works under the general direction and supervision of the company officer. Responsible for responding to emergency and non-emergency medical incidents and providing advanced life support medical care and transport of the ill and injured.
Squad	A smaller response unit staffed by a company officer and firefighter (one of which is a paramedic) that primarily responds to medical emergencies. Also responds to fire incidents.
Support Volunteer	A group of “on-call” citizens, who assist with various Fire District functions, i.e. maintain and operate the antique fire apparatus, provide rehabilitation services at incidents, assist the Community Service Division at various events, and perform clerical duties.
Tax Levy	The total amount to be raised by general property taxes.
Tax Rate	The amount of tax levied for each \$1,000 of assessed valuation.
Taxes	Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.
Technical Rescue	Any kind of incident that requires specialized training or equipment that is utilized to provide assistance to a victim(s) i.e.

structural collapse, hazardous material spills, water-related accidents. The Fire District has several technical rescue teams: Water Rescue, Technical Rescue Team (rope, building collapse, extrication, confined space rescue), and a Hazardous Material Team.

Water Tender	A piece of apparatus that carries water to supply an engine in a rural area.
Truck	A piece of apparatus that carries a full complement of ground ladders, plus has an aerial ladder capable of extending 105 feet. Has rated fire pump and is paramedic staffed and equipped
Turnouts	Protective gear worn by firefighters consisting of coat and pants.
UASI	Urban Area Security Initiative
Unappropriated Fund Balance	Where the fund balance at the close of the preceding year is not included in the annual budget, this term designates that portion of the current fiscal year's estimated revenues, which has not been appropriated. Where the fund balance of the preceding year is included, this term designates the estimated fund balance at the end of the current fiscal period.
Urban Renewal District (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.