

**ADOPTED BUDGET  
of  
CLACKAMAS FIRE DISTRICT #1**



**Clackamas Fire District #1**

**FISCAL 2010**

**Submitted by:  
Susan McSperitt  
Finance Director  
June 21, 2010**



# Introduction

Clackamas Fire District #1

---

## Budget Committee

### Board Members

	<b>Term Expiration</b>
Don Trotter, <i>Chairperson</i>	June 30, 2012
Vacancy, <i>Director</i>	June 30, 2011
David McTeague, <i>Secretary-Treasurer</i>	June 30, 2011
Marilyn Wall, <i>Director</i>	June 30, 2011
Toby Forsburg, <i>Director</i>	June 30, 2012

### Citizen Members

Charles Kidwell	April 30, 2013
Tim Powell	April 30, 2012
Mary Olson	April 30, 2012
Nancy Thornton	April 30, 2011
Robert Wheeler	April 30, 2011

## Fire District Administration

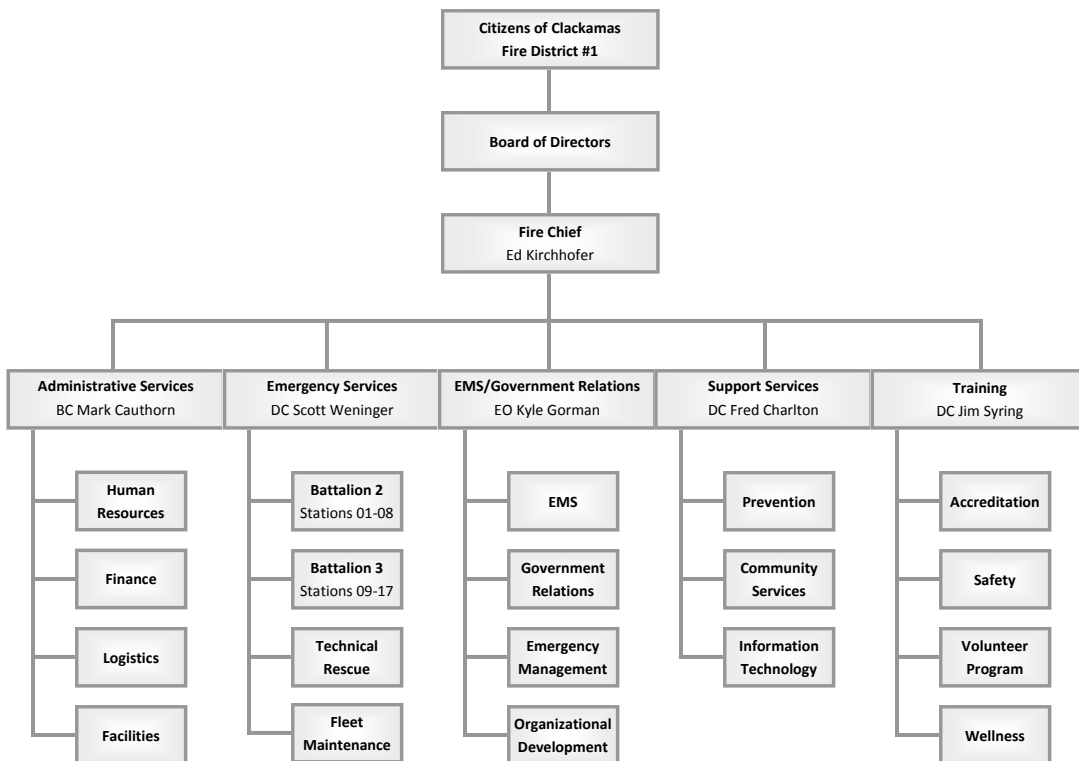
Ed Kirchhofer, Fire Chief  
Fred Charlton, Deputy Chief  
Jim Syring, Deputy Chief  
Scott Weninger, Deputy Chief  
Kyle Gorman, Executive Officer  
Mark Cauthorn, Personnel Services Chief  
Susan McSperritt, Finance Director

Ryan Hari, Battalion Chief  
Ken Horn, Battalion Chief  
John Ingrao, Battalion Chief  
James Karn, Battalion Chief  
Joe Pelletier, Battalion Chief  
John Oliver, Battalion Chief  
Dave Scheirman, Battalion Chief



# CLACKAMAS FIRE DISTRICT #1 Organizational Chart

(Effective January 04, 2010)



## Mission

To safely *protect and preserve* life and property

## Our Vision Statements

- œ To model excellence in everything we do
- œ To lead in employee safety and wellness
- œ To respond to the needs of our citizens, communities, and employees
- œ To dedicate ourselves to continuous improvement
- œ To foster an environment of trust, involvement, innovation, creativity and accountability
- œ To be fully tax-supported, fiscally responsible emergency services agency
- œ To plan for the future
- œ To minimize our impact on the environment

## Our Guiding Principles

- œ Guide our actions with integrity, courage, and personal accountability;
- œ Treat others with respect;
- œ Leave things better than we found them;
- œ Communicate openly and share knowledge;
- œ Continually strive for excellence;
- œ Cultivate leadership;
- œ Integrate safety, health, and wellness into everything we do; and
- œ Everyone goes home.



Clackamas Fire District #1 is an internationally accredited agency

May 3, 2010

Re: Organizational Update

Dear Budget Committee Members:

As we near the end of Fiscal 2009, it seems an appropriate time to review the successes that we have experienced and outline the challenges that we face as we move forward into Fiscal 2010. In most cases, it is these successes and challenges that shape the budget document you are considering. The following is a brief summary in that regard:

### **Successes**

1. The Fire District is finalizing the acquisition of property adjacent to the Training Center as part of the Training Center's Master Plan. Increasing facilities, updating current training props and providing options for 30 years of growth.
2. For the past year, the Fire District has been working on re-organizing and developing its recycling and sustainability program. The Fire District was awarded the BRAG Award (Business Recycling Awards Group) from the Clackamas County Office of Sustainability for doing an outstanding job of recycling, preventing waste, purchasing recycled-content products and promoting sustainability.
3. In January of 2010, two battalion chiefs were promoted to the position of deputy chief. This furthers the succession planning process that continues to be a major organizational focus. These deputy chiefs will be rotating division positions every 18 months in order to provide the most experience and training options possible.
4. The Volunteer Program, which was revised last year, continues to bring in new volunteers in both support and suppression areas. In January, 105 applications were reviewed for the program. After two months of intensive training, 34 graduated on March 16 from the Volunteer Academy.
5. The Fire District is completing the process for re-accreditation through Commission on Fire Accreditation International. If approved, this will be the third time that the District will receive accreditation and would extend our accredited agency status through 2015. Since last November, over 40 District employees have been preparing the document, which shows that we meet and exceed nationally recognized standards in virtually every division and aspect within our organization. This document has been reviewed and approved by peer assessors who will be arriving for a site visit at the end of May to complete the review of the District. If approved, the District will be awarded accreditation status at the International Association of Fire Chief's Conference in August.
6. The updating of the Standards of Cover document was completed. This document assists staff and policy makers in identifying trends in performance, as related to our service level objectives. We continue to balance demand for service while meeting the federal, state and local requirements with the resource funding available.
7. With the completed update of our Strategic Business Plan, the District now moves forward with prioritized goals and objectives that will be continually updated. This plan represents literally years of effort by the Board of Directors, our staff and the community. This effort has produced a living document that will provide the Fire District with strategic direction for the next five years and beyond.
8. The Clarkes Fire Station is in the process of being refurbished. The old station was taken down and a modular unit will be set in place. This project will be completed by July 1, 2010 and will be manned with a volunteer crew.
9. Interagency cooperation continues to be a primary focus with many successes achieved with our neighbors Boring Fire District, Canby Fire District, Tualatin Valley Fire & Rescue, and the Sheriff's Office. We continue to work towards providing more effective and efficient services for our citizens.
10. Clackamas County's SwiftWater Incident and Flood Team (SWIFT) have been selected to receive a 2010 Higgins & Langley Program Development Award. This award honors

programs that define “state of the art” deployment for swiftwater and flood rescue. The SWIFT Team is a public safety partnership between Clackamas Fire District and the Clackamas County Sheriff’s Office.

11. After eight years with ODS as the Fire District’s health insurer, the Fire District changed health insurance as of May 1, 2010. The Fire District transitioned to a partially self-funded insurance model which is administered through First Choice Health. Dental coverage is through United Concordia Insurance Company. This change is part of an ongoing effort to take control of health insurance costs. Initially, the savings are substantial (more than \$250,000/year) and risk has been mitigated by re-insuring major claims and aggregate loss.

## Challenges

1. Continually monitoring economic indicators as our nation attempts to rebuild its economic base will continue to be in the forefront. Meeting needs while remaining within the budget will be a constant watch for all divisions.
2. Being attentive to current and potential urban renewal districts, strategic investment zones and enterprise zones will continue as cities and the county look for ways to finance infrastructure improvements. All of these tools available to local government effectively divert revenue from overlapping special districts.
3. Staff continues to research financial management software options in an effort to integrate the various data sources from our business. This integration is essential to efficient financial management. While this will be beneficial to the District, the initial cost is of concern in light of other budgetary needs.
4. Radio communication continues to pose a challenge as the fire service struggles to identify the next generation of radio systems that will meet the rigorous service and reliability demands of the nation’s emergency service providers. Being a member of the Regional Radio Board enables me to be directly involved in the planning and implementation of a new system.
5. The anticipated PERS rate increase over the next biennium is of great concern as this could increase personnel costs for all employees. The Fire District has proactively established a reserve fund to help mitigate the impact of the potential increase.
6. We have outgrown our current administrative headquarters facility and have staff split up between five physical locations. We will begin the planning process for addressing this issue by first completing a needs assessment and then proceeding to the development of a master plan.

I am very proud to be part of this organization, a Fire District comprised of some of the most dedicated and talented individuals that may be found in the fire service. We are better prepared to take this organization forward than at any time in our history. While there is much work to be done, I am supremely confident that we are poised and prepared to meet the many challenges we face.

The accompanying budget message outlines the draft financial plan for Fiscal 2010. Thank you for your continued service and dedication to our community as you serve as a Budget Committee member for Clackamas Fire District #1.

Sincerely,

Ed Kirchhofer  
Fire Chief

May 7, 2010

Budget Committee Members  
Clackamas Fire District #1

Dear Budget Committee Members:

We are pleased to deliver the Fiscal 2010 proposed budget for Clackamas Fire District #1 for your review. Consistent with the District's mission statement and strategic plan, we have prepared this budget with priorities and resources directed toward the accomplishment of our fourteen key strategic goals:

- 1) Suppress hostile fires
- 2) Reduce the number and consequence of fires
- 3) Save lives and improve medical outcomes
- 4) Assemble and retain a highly trained, motivated, healthy, and dedicated workforce
- 5) Develop leaders and promote leadership
- 6) Prepare ourselves and the community for disasters
- 7) Save lives and improve outcomes in rescue situations
- 8) Manage resources responsibly
- 9) Ensure accountability at all levels
- 10) Communicate effectively
- 11) Enhance relationships with neighboring jurisdictions, businesses, and agencies
- 12) Anticipate and adapt to changes in the community
- 13) Persuade governments to support the District's mission
- 14) Provide exceptional customer service

These goals drive our decision-making when allocating resources during every budget cycle. Each budget year brings new and unique challenges as we strive to provide each citizen with the most cost effective fire, rescue, prevention, and emergency medical services. This year has been even more challenging with the economic downturn affecting everyone. The Fire District must constantly balance the service needs of the community with the available number of tax dollars in an economically constrained environment.

Clackamas Fire District #1 provides fire, rescue, and emergency medical services to the cities of Milwaukie, Oregon City, Happy Valley, Johnson City, as well as the unincorporated areas of Oak Lodge, Clackamas, Westwood, Carver, Redland, Beaver Creek, Carus, Clarkes, and South End/Central Point. Additionally, the District provides service to the City of Damascus in cooperation with Boring Fire District. Clackamas Fire District #1 is the second largest fire protection district in Oregon serving over 179,000 citizens and protecting 194 square miles. Our firefighters and paramedics respond to approximately 16,000 incidents annually. Clackamas Fire District #1 is accredited by the Commission of Fire Service Accreditation International.

## **Fiscal 2009 Review**

### **Grant Administration**

During the last several years, the Fire District has been fortunate to receive several federal grants to fund equipment purchases and technical training. The following is a brief update of those projects.

- **Volunteer Services and Retention Grant** – During 2006, the District applied for and was awarded a SAFER (Staffing for Adequate Fire and Emergency Response) Grant in the amount of \$290,440. This grant has a 5-year performance period and funds one full-time Volunteer Services and Retention Coordinator. It is the District's goal to increase the volunteer ranks and

create an effective retention program. The District is in the fourth year of the five year performance period for this grant.

The grant has allowed the District to evaluate and re-engineer the Volunteer Program. As the transformation occurs from our past into the future of our volunteer program, our recruitment and retention program is changing as needed to provide a clear direction for the program.

The recruiting effort for new volunteers for the District ended on August 15th, 2009 and resulted in a district record of 104 applications received. The recruiting campaign included the updating of the District's Volunteer Division website, the publication of a volunteer opportunities brochure, a full page advertisement and article in both the *Clackamas Review* and *Oregon City News*, and the attendance of many volunteers at community events including the City of Happy Valley 4<sup>th</sup> of July event and the National Night Out event on August 4th.

These applicants began a competitive process to narrow down the list of volunteer recruits to begin the Support Volunteer academy in January, 2010 with graduation taking place on March 16<sup>th</sup>, 2010. A total of 10 new support volunteers have graduated and have been added to the rehab/command bus volunteer force, 23 new suppression volunteers have been added to the suppression volunteer force and 1 Chaplain. This allowed the District to reopen Station 13 and have volunteer response on nights and weekends at both Stations 12 & 13 on a regular basis. In addition, it has given volunteers that are seeking a career in the fire service the opportunity for work experience. This has increased the number of volunteers in the Volunteer Services Division to 78 total members.

- Increased Staffing Grant - The Department of Homeland Security has approved the District's SAFER Grant request to augment fire station staffing in the amount of \$1,265,100 over a four year period. The funding has a District matching component that will increase over a five year performance span of the grant. At the end of the four year period the positions will be fully funded by the District. The District is in the second year of the five year performance period for this grant.

The grant has allowed the District to hire twelve additional firefighters to increase staffing as is recommended by NFPA 1710. Engine 1, Engine 2, Engine 8 and Truck 15 were all increased to full 4-person staffing in November 2008.

- Fire Prevention Grant – The Department of Homeland Security has awarded the District a grant for a smoke alarm program targeted at the District's senior community. The program will provide smoke alarms and educational activities such as presentations at senior community centers and manufactured home parks. The total project cost is \$24,780 with the grant providing \$19,824 of the funding. The objective of this project is to reduce the number of non-working smoke alarms and consequently the loss of life and property from fire in residences of those 65 and over.

#### **Urban Renewal & Tax Increment Financing (TIF) Districts**

The County has proposed the release of the Clackamas Town Center TIF area at the end of the 2012-13 Fiscal Year. The revenue diverted from the District tax rolls to fund urban renewal in Clackamas County and in Oregon City for Fiscal 2010-11 is estimated to be approximately \$1.8 million. District staff has worked closely with other parties to adopt legislative changes to the laws that govern urban renewal in Oregon. During the 2009 legislative session, staff worked with the Association of Oregon Revitalization Agencies (AORA), the Special District's Association of Oregon (SDAO), the Oregon School Boards Association (OSBA), the League of Cities (LOC) and many other groups to make substantive changes to the urban renewal statutes in Oregon.

House Bill 3056 passed unanimously in the 2009 Oregon Legislature and it created the following changes:

1. Limits maximum indebtedness in urban renewal areas;

2. Limits the amount that substantial plan amendments can increase indebtedness without the concurrence of overlapping taxing districts;
3. Provides methods for urban renewal agencies to release assessed value without changing the boundaries of the district;
4. Provides a moratorium on new urban renewal legislation in Salem; and
5. Establishes an oversight committee to monitor implementation and to resolve disputes.

Staff believes that these are the most significant changes to urban renewal legislation since Measure 50. These changes took effect on January 1, 2010, and now provide better protection for overlapping taxing districts while still allowing urban renewal to make local improvements to blighted areas.

As the District anticipates the return of assessed value from the Clackamas Town Center Urban Renewal District, Clackamas County is considering a new urban renewal district in the McLoughlin Corridor. The new urban renewal district could include all of the unincorporated Clackamas County territory between the cities of Milwaukie and Gladstone, and between the Willamette River and I-205. The area of interest includes McLoughlin Boulevard in unincorporated Clackamas County as well as residential areas to the east and west of the corridor. If the entire area were to be encumbered by urban renewal, the District estimates that as much as \$42 million (in today's dollars) will be lost by the District over the next 20 years to pay for urban renewal.

**PERS (Public Employees Retirement System)**

PERS is funded predominately by investment returns; therefore a depressed economy has a significant impact on the funding of the system. The economic downturn has taken PERS from a 112 percent funded status at the end of 2007, to an estimated funded status of 79 percent through the end of 2009. The PERS Board will be setting rates for Fiscal Biennium 2011-13 in May 2010. Employer rates are expected to increase by as much as 6 percent due to the funding status of the PERS System. Beginning with Fiscal 2009, the District has implemented a PERS Reserve Fund and transferred \$422k from the General Fund. The transfer represents the difference in the Tier 1/Tier 2 employer rate reduction from 2007 to 2009 as a percentage of payroll. The District will again transfer funds to the PERS Reserve Fund in Fiscal 2010 to mitigate the employer rate increase expected in Fiscal 2011.

<b>Payroll</b>	<b>2005</b>	<b>2007</b>	<b>2009</b>
Tier 1/Tier 2	12.86%	12.81%	10.62%
OPSRP – General Service	8.04%	8.90%	3.79%
OPSRP – Police & Fire	11.65%	12.17%	6.50%

The District will make two payments of principal and interest on the PERS Bond totaling \$1,201,832.

**Clarkes Station #13 Project**

Clarkes Fire Station #13, built in 1954, had outlived its useful life and had become uninhabitable. After a lengthy study period, the District developed a plan to replace the building with a modular structure. Demolition of the Clarkes Station #13 living quarters began the week of May 3, 2010. The new living quarters is a modular building and will be in place no later than May 18, 2010. The station will be fully operational by July 2010.

**Training Center Property Purchase**

The Training Center was built in 1984 when the District was a much smaller organization and as the District has grown the current facility has become inadequate. The District is in the process of purchasing the 2 acre parcel north of the training center. The District is currently leasing the land and building pending the approval of the environmental study and the conditional use process. When those processes are complete, the deal will close and the acquisition will be final. Master planning is now underway to pave the way for the future that include a master site plan, funding, timing and options. The purchase of this land will allow the District to expand the Training Facility to keep up with rigorous training requirements.

### Series 2001 Bond Refunding

At the March Meeting, the Board of Directors gave direction to move forward with refunding the 2001 Series Bond issue. Refunding the debt allows the District to take advantage of much lower bond interest rates due to favorable market conditions. The estimated debt service savings to District's taxpayers is approximately \$164,480 over the next five years. On a present value basis, the debt service savings is approximately \$159,637, net of all costs. Refunding the 2001 Series Bond allows the District to lower the levy for the payment of Bonded Debt over the term of the bonds, thereby passing the savings directly to the taxpayers. The District would like to go to market with the refunding bond in June 2010.

### Budget Overview – Fiscal 2010

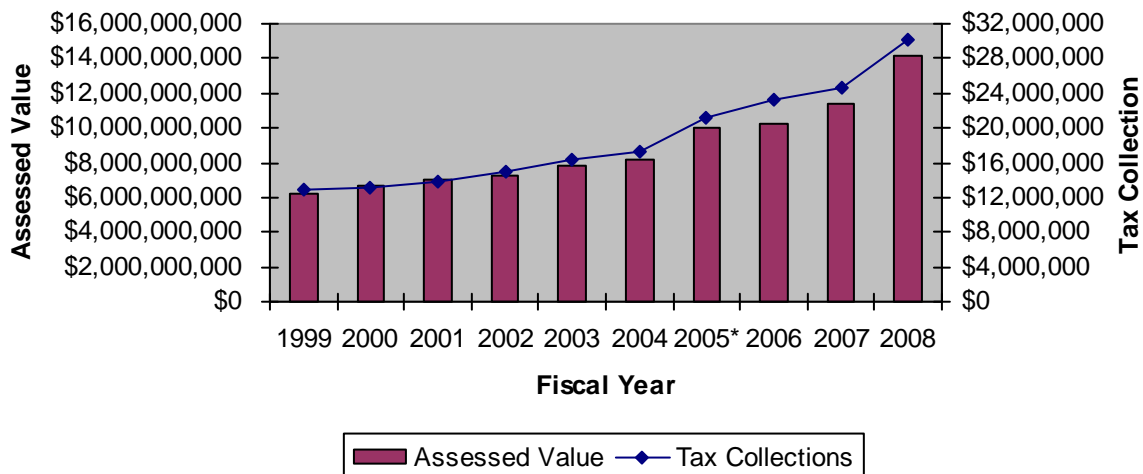
The annual budget of the Fire District follows a specific format. Expenditures are broken down first by fund (primarily the General Fund), next by organizational division, and finally by object classification and object. The Fire District articulates both revenues and expenditures on budget forms that are provided to both the County Tax Assessor's office and the Oregon Department of Revenue.

The budget forms provide an overview of expenditures and revenues for all funds. These forms illustrate:

- actual expenditure and revenue for two years preceding the current year;
- budgeted expenditure for the current year; and
- estimated expenditure and revenue for the upcoming fiscal year.

Once expenditures and non-property tax revenues (i.e. contract revenues, interest earned, etc.) for the upcoming fiscal year are determined, the county assessor determines the tax levy, based on the District's permanent tax rate and the total assessed value of the District. The amount of property tax that can be generated is limited by the tax base, state tax law (Measures 5 and 50), and taxes that cannot be collected. The District considers all of these when developing its expenditure and revenue forecasts early in the budget cycle. Evaluating the economic state of the general area, the District determines the percentage of anticipated tax revenue in an effort to determine the amount of money that will actually be collected. The District estimates revenues based on historical data, contractual commitments, and information provided by the County Assessor's office.

### **Historical Assessed Values vs. Tax Collections**



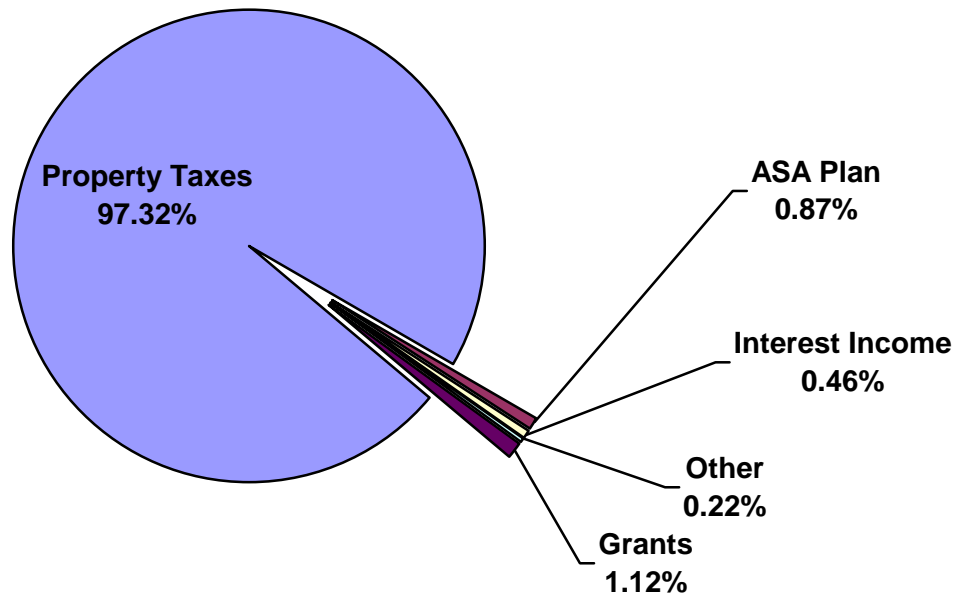
\*2005 increase includes City of Milwaukie annexation.

## Revenues

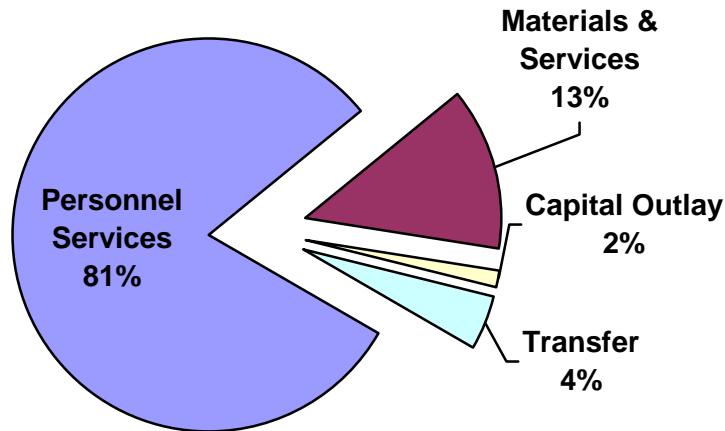
Since 2000, the District has experienced an average tax revenue increase of approximately 5.90 percent per year. The tax collection rates have ranged from 92.7 percent in 2001 to a high of 94.5 percent in 2006. During Fiscal 2008, the District has seen the collection rate on taxes shrink with the economy. The Clackamas County Tax Assessor's Office issues an estimate of assessed value growth to each taxing entity in the county for revenue forecasting purposes. The assessor's estimate for Fiscal 2010 was a range of 3.75 to 4.25 percent A/V growth. The District elected a conservative approach for estimating tax revenues for next fiscal year with a budgeted 4 percent increase in tax revenue. Staff anticipates actual tax collections to be 93.5 percent of the taxes assessed for Fiscal 2010.

### GENERAL FUND Fiscal 2010

#### *Revenues*

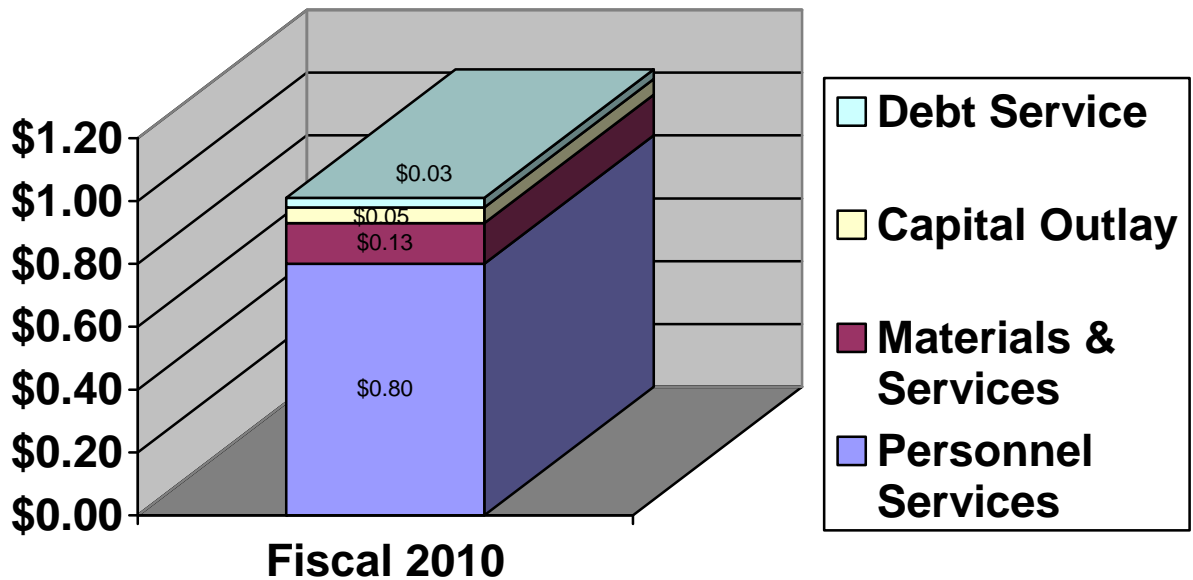


## Expenditures



One of the financial goals of the Fire District is to balance current revenues with current expenses to maintain ending fund balance levels. The District's tax collection rates have reduced by approximately .52 percent compared to the prior four years. During the current fiscal year, prior year collections are well above budgeted expectations contributing to improved cash flow for the District. District staff anticipates collection rates for Fiscal 2010 may increase slightly as the economy improves. Therefore, the District anticipates *total revenues* to increase by 3.72 percent in Fiscal 2010, and proposed *total expenses* increase by 3.16 percent.

### How Your Tax Dollar is Spent (all funds combined)



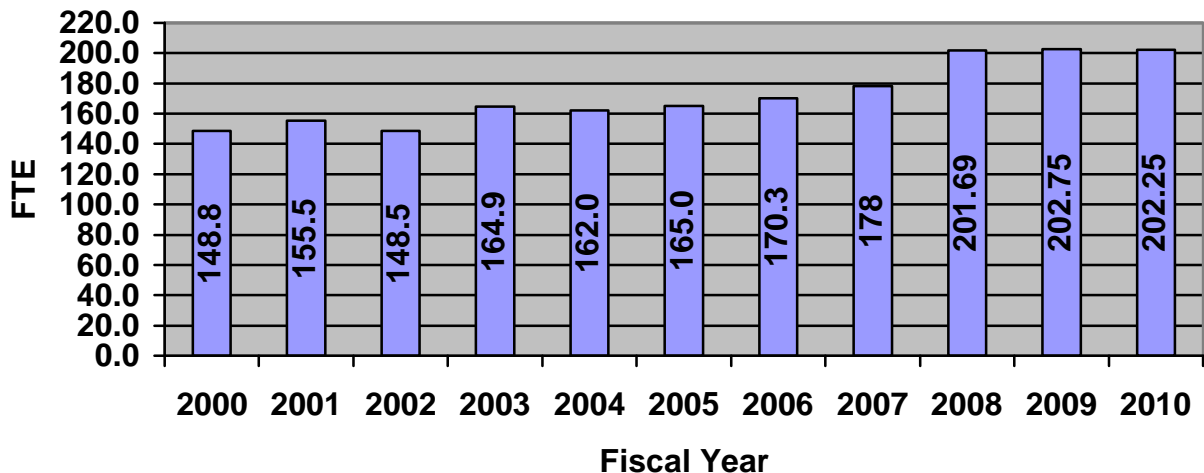
## Fiscal 2010 Budget

### General Fund

The Personnel Services category of the budget is where most of the Fire District resources are allocated. The proposed increase to Personnel Services is 3.43 percent or \$923,708 over last year's budget. This increase includes proposed contract and work agreement increases. There is also a significant portion of the District's work force that is scheduled to receive step increases. The following outlines adjustments to FTE's in Personnel Services.

1. A recruit academy will not be held during Fiscal 2010. Therefore no salaries for recruits were budgeted. An academy of eight recruits would equate to two FTE's in the budget. (-2 FTE)
2. At the end of Fiscal 2009, the District will increase the floater pool from nine FTE to 12 FTE. (+3 FTE)
3. The District anticipates a reduction of 1.5 FTE's due to personnel scheduled to retire. (-1.5 FTE)

### Full Time Employees (FTE)



The Materials & Services category increased by 6.06 percent or \$261,039 from the Fiscal 2009 budgeted amount. Notable increases in Materials & Services include:

- Bank Charges – The cost of banking services have increased with the change to Key Bank and the increased services they are providing.
- Operating Expenses – As the number of active volunteers has increased, expenses related to the Volunteer Program have increased as well. Operating expenses increased to include mileage for volunteers driving their personal vehicles for District endeavors.
- Rescue Supplies – Water rescue supplies at Station #8 have increased as the program has expanded.
- EMS Supplies – The amount of reimbursement received from AMR for EMS supplies has been reduced.
- Computer & Video Software – As the District adds software the cost of licensing and maintenance increases. In addition, the District plans to purchase software that will allow mental and emotional fitness testing of the organization.

- Utilities – The cost of utilities has increased with the addition of the property at the Training Center.
- Property & Casualty Insurance – Rate increases and asset additions have inflated the District cost exposure.
- Schools & Conferences – The line item for Volunteer Educational Reimbursement has increased with the number of volunteers in the program.
- Taxes & Assessments - Fiscal 2010 is a paramedic recertification year.
- Volunteer Firefighters – Expenses related to the Volunteer Program have increased as the program has grown.
- Facility Maintenance – Increases to this line include cleanup and upgrades to the property addition at the Training Center and funding to address asbestos abatement.
- Training – The increase includes the annual fee for CentreLearn, which is software that allows the Training Division to provide training through existing District workstations.
- Fire Prevention – The expenses related to the Smoke Alarm Grant have been budgeted in this line item.
- Freight – This expense has increased as fewer companies provide shipping as part of the cost incorporated into the product price.

The Capital Outlay category has a small increase of .73 percent or \$3,900 compared to Fiscal 2009. Notable increases in the Capital Outlay category are as follows:

- Fire Apparatus – As a way to increase safety while backing, the District plans to retrofit Water Tender and the Rehab Units with rear view cameras.
- Fire Fighting Equipment – In addition to regular replacement of equipment, the District plans to replace four air storage bottles for use with the SCBA Program and replace the SCBA Posi-Check test head.
- Facility Improvement
  - The largest project budgeted in this line is for the expansion of the female locker room at the Oak Grove Station #3. The female locker room is utilized by the female firefighters and the female members of the Fire Prevention staff.
  - The roof on the Storage Building at Station #16 has to be replaced to maintain the integrity of the building.
  - The District is continuing the project to improve security to District Facilities. The Logistics Center will be added to the system this next fiscal year.

The budget for General Fund Contingency was increased to tie into the budget based on a 2.5 percent of the General Fund Budget. The budget proposal increased this line item to 2.5 percent of the proposed General Fund Budget to bring the General Fund Contingency budget to \$861,286.

The Transfers to the Special Revenue Fund has a decrease of 10.2 percent and the Capital Projects Fund has a decrease of 22.22 percent. In addition to the transfers to the Special Revenue Fund and the Capital Projects Fund, the District intends to transfer \$433,452 to the PERS Reserve Fund to prepare for the significant PERS employer rate increase expected in 2011.

## Special Funds

The Special Revenue Fund allows the Fire District to transfer funds for future purchases of large equipment and apparatus.

The Special Revenue Fund includes funding for the following in Fiscal 2010:

- Pierce urban fire engine completion (2)
- Engine cab and chassis (1)
- Replace the rescue boat

- Replace staff cars and battalion chief unit
- Purchase a small van for Logistics

The Capital Projects Fund will commit funding for two projects this next fiscal year. The two projects funded from the Capital Projects Fund are:

- Clarkes Station #13 – Funds completion of the new modular building project for Clarkes.
- Exhaust Recovery System - \$15,500 has been budgeted to place an exhaust recovery unit at Clarkes Station #13.
- Hilltop Station #16 – Install a fire sprinkler system.
- Oregon City – South End Fire Station #17. The total cost of the South End Fire Station purchase is \$1,231,350. The District will make the third of ten payments for the purchase of this station.
- Training Center Property Addition - The total cost of the property purchase is \$1.5 million. The District will make a \$300,000 down payment and intends to make monthly payments to the property owner who will carry the contract. The principal and interest payments in Fiscal 2010 total \$125,000.

The Training Enterprise Fund was reinstated in the Fiscal 2008 budget process. The purchase of a utility vehicle in Fiscal 2009 was deferred until 2010.

The Debt Service Fund continues to receive the revenue from the levy for payment of bonded debt and pay the interest and principal on the 2001 bond issue.

The PERS Reserve Fund was new for Fiscal 2009. This fund will be used to transfer the savings of the PERS employer rate reduction applied in July 2009. As mentioned previously in the Budget Message, PERS has experienced significant losses during the economic downturn. The District anticipates that employer rates will increase dramatically in the next biennium. The funds transferred into the PERS Reserve Fund will help to offset those increases.

## Budget Committee Action

The Budget Committee's responsibility is to receive and approve the budget proposed by the Budget Officer. The budget does not require action by the voters because the proposal meets the requirement of law. When the budget is approved, the Board of Directors of the Fire District may adjust and alter the budget within certain limits, and may adopt a budget equal to or less than approved by the Budget Committee.

The Budget Committee's review will occur at the annual budget meeting to determine whether to approve the budget as proposed. The Committee may request changes and seek additional information or seek a continuation of the meeting. Once the Budget Committee approves the budget, it is forwarded to the Board with a recommendation to adopt. At the June Board meeting, the Board will adopt the budget, make appropriations and levy taxes, as outlined in ORS 294.406.

After the Board of Directors adopts the budget, the Budget Officer provides copies of the adopted budget to each division. These status reports will show each budget request and whether that request was approved or denied during the process. The division managers will ensure that the station captains and others having budgeting responsibility understand which budget requests were approved and the reasons for others that did not receive approval. Subsequently, monthly budget status reports are provided to the division managers as a tool for managing the budget through the fiscal year.

It is our recommendation that you approve the budget for Fiscal 2010.

Sincerely,

Susan McSperitt  
Finance Director

**FORM  
LB-20**

**RESOURCES**

**GENERAL FUND**

**Clackamas Fire District No. 1**

	Historical Data			Resource Description	Budget For Next Year 2010-11			
	Actual		Adopted Year 09-10		By Budget Off.	Approved By Budget Com.	Adopted By Gov. Body	
	Year 07-08	Year 08-09						
				Beginning Fund Balance:				
1	9,462,481	9,967,212	9,512,320	Available cash on hand* (cash basis)	11,021,050	11,021,050	11,021,050	1
2	764,170	822,920	800,000	4455 Prior Years Taxes	900,000	900,000	900,000	2
3	3,802	7,998	4,000	4465 Other Taxes	4,000	4,000	4,000	3
4				4472 Bond Proceeds: PERS	-	-	-	4
5	-	-	-	4475 Tax Increment Funding	-	-	-	5
6	537,751	228,274	160,000	4480 Interest	160,000	160,000	160,000	6
7	2,921,346	4,470	14,400	4415 Contract Income	14,400	14,400	14,400	7
8	9,355	6,145	-	4502 Training Classes	-	-	-	8
9	-	-	-	4425 Rental Income	-	-	-	9
10	18,763	3,014	5,000	4555 Income, Sale of Goods & Services	15,000	15,000	15,000	10
11	-	578,064	476,327	4560 Grants	338,784	338,784	338,784	11
12	37,163	-	-	4585 Dividends	-	-	-	12
13	-	-	10,000	4570 Response Income	10,000	10,000	10,000	13
14	35,578	31,857	10,000	4590 Miscellaneous Income	20,000	20,000	20,000	14
15	296,909	272,559	302,000	4592 ASA Plan Revenue	302,000	302,000	302,000	15
16	-	(77,329)	77,329	4610 Transfer from Bond Fund	-	-	-	16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31	14,087,318	11,845,184	11,371,376	Total resources, except taxes to be levied	12,785,234	12,785,234	12,785,234	31
32			31,839,345	Taxes necessary to balance	33,294,363	33,294,363	33,380,463	32
33	24,731,081	30,498,923		Taxes collected in year levied				33
34	38,818,399	42,344,107	43,210,721	<b>TOTAL RESOURCES</b>	46,079,597	46,079,597	46,165,697	34

	Historical Data			Expenditure Description	#	Budget For Next Year 2010-11			
	Actual		Adopted			Proposed	Approved	Adopted	
	Year 07-08	Year 08-09	Year 09-10			By Budget Off.	By Budget Com.	By Gov. Body	
1				<b>- Personnel -</b>					1
2	126,408	139,992	140,000	5501 Fire Chief	1.0	140,000	140,000	141,400	2
3	113,912	118,872	123,597	5502 Executive Officer	1.0	127,415	127,415	126,256	3
4	-	-	-	5503 Assistant Chief	0.0	-	-	-	4
5	229,824	237,744	309,562	5504 Deputy Chief	3.0	382,245	382,245	378,768	5
6	947,187	1,002,782	962,963	5505 Battalion Chief	8.0	933,604	933,604	925,115	6
7	436,115	506,340	771,510	5506 Exempt Employee Group	10.0	778,505	778,505	778,505	7
8	282,379	290,732	357,453	5507 Inspector	5.0	368,994	368,994	368,994	8
9	217,975	260,820	269,934	5508 Deputy Fire Marshal	3.0	275,472	275,472	274,583	9
10	-	-	-	5509 Training Program Personnel	0.0	-	-	-	10
11	1,507,413	1,622,276	1,896,525	5510 Captain	20.5	1,948,298	1,948,298	1,977,624	11
12	2,507,018	2,930,401	2,865,641	5512 Lieutenant	33.0	2,926,630	2,926,630	2,925,177	12
13	2,662,695	3,061,782	3,191,118	5515 Apparatus Operator	43.5	3,254,239	3,254,239	3,291,250	13
14	2,780,978	3,130,691	3,591,133	5520 Fire Fighter	58.5	3,913,486	3,913,486	3,850,401	14
15	349,909	393,250	679,580	5530 Non-Exempt Employee Group	14.8	685,146	685,146	685,146	15
16	396,135	468,470	42,741	5535 Other Employee	1.0	44,671	44,671	44,671	16
17	226,890	114,608	167,825	5540 Temporary Labor		163,700	163,700	166,700	17
18	504,065	635,058	741,354	5545 EMT Premium Pay		752,493	752,493	752,493	18
19									19
20				<b>- Relief -</b>					20
21	52,509	48,938	65,500	5555 School Replacement		63,500	63,500	63,500	21
22	2,302,202	2,143,999	2,313,958	5560 Operational Replacement		2,273,249	2,273,249	2,367,710	22
23	176,148	68,425	146,600	5562 Vacation Buyback		106,600	106,600	106,600	23
24	51,738	34,684	50,000	5570 Administrative Leave		50,000	50,000	50,000	24
25	363,249	474,349	466,970	5600 Overtime		464,670	464,670	464,670	25
26				<b>- Benefits -</b>					26
27	1,169,067	1,286,377	1,470,951	5620 Social Security		1,508,538	1,508,538	1,515,167	27
28	63,942	46,088	86,000	5640 Tri-Met Taxes		86,000	86,000	86,000	28
29	-	-	8,400	5660 PERS Pickup		8,400	8,400	8,484	29
30	2,034,715	2,221,239	2,023,609	5665 PERS Retirement		2,076,748	2,076,748	2,085,951	30
31	-	-	-	5666 PERS UAL Payment		-	-	-	31
32	1,021,536	1,075,887	1,137,822	5667 PERS Bond Principle/Interest		1,201,832	1,201,832	1,201,832	32
33	-	25,275	12,000	5675 Unemployment		12,000	12,000	12,000	33
34				5670 Deferred Compensation		263,164	263,164	262,944	34
35	2,138,081	2,445,518	2,483,460	5690 Cafeteria Plan		2,518,215	2,518,215	2,518,215	35
36	2,000	-	-	5694 Sick Leave Incentive		-	-	-	36
37	52,135	75,458	74,155	5700 Car Allowance		66,540	66,540	66,540	37
38	348,293	371,498	490,285	5705 Workers' Compensation		470,000	470,000	428,376	38
39	23,064,518	25,231,553	26,940,646	<b>TOTAL PERS. SERVICES</b>	202.25	27,864,354	27,864,354	27,925,072	39

DETAILED EXPENDITURES  
GENERAL FUND

	Historical Data			Expenditure Description	Budget For Next Year 2010-11			
	Actual		Adopted Year 09-10		Proposed By Budget Off.	Approved By Budget Com.	Adopted By Gov. Body	
	Year 07-08	Year 08-09						
1				<b>- Administration -</b>				1
2	24,877	22,176	-	7010 Elections	25,000	25,000	25,000	2
3	15,026	16,179	20,050	7015 Meeting Expenses	20,100	20,100	20,100	3
4	-	5,905	20,000	7020 Interest *	7,500	7,500	7,500	4
5	7,666	2,431	2,150	7030 Civil Service	2,150	2,150	2,150	5
6	3,864	7,199	5,350	7035 Bank Charges	9,850	9,850	9,850	6
7	20,786	22,609	40,221	7040 Dues & Publications	39,820	39,820	39,820	7
8	26,767	19,594	20,500	7045 Awards & Recognition	17,800	17,800	17,800	8
9	2,524	268	3,500	7050 Program Research & Development	2,500	2,500	2,500	9
10	75,052	58,931	102,870	7055 Operating Expenses	149,060	149,060	149,060	10
11				<b>- Materials -</b>				11
12	51,324	66,806	57,400	7065 Fire Fighting Supplies	59,150	59,150	59,150	12
13	17,245	15,473	15,212	7070 Rescue Supplies	17,476	17,476	17,476	13
14	72,928	92,244	81,500	7075 EMS Supplies	96,500	96,500	96,500	14
15	183,943	146,002	180,807	7080 Fuel	145,643	145,643	145,643	15
16	198,338	329,546	217,519	7085 Uniforms & Protective Equipment	201,959	201,959	201,959	16
17	56,492	47,392	51,715	7090 Office Supplies	48,520	48,520	48,520	17
18	51,813	108,049	76,125	7095 Computer & Video Software	81,295	81,295	81,295	18
19	2,182	3,055	3,700	7100 Photography Supplies	3,700	3,700	3,700	19
20	66,657	70,082	55,475	7105 Household Supplies	53,375	53,375	53,375	20
21				<b>- Services -</b>				21
22	155,177	235,273	201,400	7110 Professional Services	208,900	208,900	239,400	22
23	757,569	777,210	818,856	7115 Dispatch Services	841,692	841,692	841,692	23
24	303,214	324,401	334,302	7120 Utilities	363,052	363,052	363,052	24
25	225,698	315,163	248,837	7122 Telephone Service	257,650	257,650	257,650	25
26	-	-	15,002	7125 Facility Lease/Rent	1	1	1	26
27	135,196	146,675	164,403	7130 Property & Casualty Insurance	176,579	176,579	176,579	27
28	149,143	141,079	224,576	7135 Medical Services	232,412	232,412	232,412	28
29	165,023	201,912	199,995	7140 Schools & Conferences	211,045	211,045	211,045	29
30	1,357	19,560	5,700	7145 Taxes & Assessments	22,950	22,950	22,950	30
31	114,061	151,298	68,000	7150 Volunteer Fire Fighters	100,000	100,000	100,000	31
32								32
33	2,883,920	3,346,513	3,235,165	<b>Sub Total</b>	3,395,679	3,395,679	3,426,179	33

	Historical Data			Expenditure Description	Budget For Next Year 2010-11			
	Actual		Adopted Year 09-10		Proposed By Budget Off.	Approved By Budget Com.	Adopted By Gov. Body	
	Year 07-08	Year 08-09						
1				Continued From Previous Page				1
2				- Maintenance -				2
3	598,107	552,608	582,354	7155 Vehicle Maintenance	579,094	579,094	573,976	3
4	53,329	46,146	65,050	7160 Equipment Maintenance	66,300	66,300	66,300	4
5	29,851	55,660	40,000	7165 Communication Maintenance	43,000	43,000	43,000	5
6	285,713	227,688	230,574	7170 Facility Maintenance	257,569	257,569	257,569	6
7	5,640	4,373	7,300	7175 Office Equipment Maintenance	7,300	7,300	7,300	7
8	45,913	28,132	28,500	7180 Computer & Audio-Visual Maintenance	33,500	33,500	33,500	8
9				- Operations -				9
10	31,145	77,391	46,136	7185 SCBA Program	68,810	68,810	68,810	10
11	27,912	29,728	36,000	7190 Training	58,300	58,300	58,300	11
12	34,745	19,486	26,200	7195 Fire Prevention	48,980	48,980	48,980	12
13	220	1,107	-	7200 Safety	-	-	-	13
14	11,098	12,332	10,000	7205 Freight & Miscellaneous	13,000	13,000	13,000	14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31	1,123,673	1,054,651	1,072,114	- Sub Total This Page -	1,175,853	1,175,853	1,170,735	31
32	4,007,593	4,401,164	4,307,279	<b>TOTAL MATERIALS &amp; SERVICES</b>	4,571,532	4,571,532	4,596,914	32

DETAILED EXPENDITURES  
GENERAL FUND

	Historical Data			Expenditure Description	Budget For Next Year 2010-11			
	Actual		Adopted Year 09-10		Proposed By Budget Off.	Approved By Budget Com.	Adopted By Gov. Body	
	Year 07-08	Year 08-09						
1				<b>- Capital Outlay -</b>				1
2	11,849	5,802	8,720	8805 Fire Apparatus	16,000	16,000	16,000	2
3	37,239	37,289	40,300	8815 Fire Hose	25,000	25,000	25,000	3
4	142,076	124,614	71,600	8825 Fire Fighting Equipment	98,575	98,575	98,575	4
5	57,107	31,930	37,400	8835 EMS & Rescue Equipment	11,800	11,800	11,800	5
6	48,069	70,017	78,243	8845 Communication Equipment	64,975	64,975	64,975	6
7	3,269	2,159	-	8850 Staff Automobiles	-	-	-	7
8	63,694	75,591	40,200	8860 Facility Improvement	99,213	99,213	99,213	8
9	78,666	85,136	101,226	8870 Furnishings, Appliances & Tools	70,790	70,790	70,790	9
10	49,317	27,516	42,000	8885 Office Equipment	35,000	35,000	35,000	10
11	235,076	135,950	130,550	8890 Computer & A/V Hardware	114,650	114,650	114,650	11
12	2,715	-	-	8895 Signal Pre-Empt Equipment	-	-	-	12
13	729,076	596,004	532,103	<b>Total Capital Outlay</b>	536,003	536,003	536,003	13
14								14
15	-	-	853,000	9910 General Fund Contingency	861,615	861,615	861,615	15
16								16
17	-	-	1,000,000	9915 Restricted Contingency	1,000,000	1,000,000	1,000,000	17
18								18
19				9920 Transfer To Special				19
20	850,000	985,000	980,000	Revenue Fund, Equipment Reserve	880,000	880,000	880,000	20
21								21
22				9930 Transfer To Capital				22
23	200,000	150,000	565,000	Projects Fund, Facilities	175,000	175,000	175,000	23
24								24
25				9940 Transfer To Enterprise				25
26	-	-	-	Fund, Training	-	-	-	26
27								27
28	-	-	422,237	9970 Transfer To PERS Reserve Fund	433,452	433,452	433,452	28
29								29
30								30
31								31
32	1,779,076	1,731,004	4,352,340	<b>31. Total This Page</b>	3,886,070	3,886,070	3,886,070	32
33	9,967,212	10,980,385	7,913,242	32. Unappropriated Ending Fund Balance	9,757,641	9,757,641	9,757,641	33
34	38,818,399	42,344,106	43,513,507	TOTAL GENERAL FUND	46,079,597	46,079,597	46,165,697	34

**EXPENDITURE SUMMARY**  
By Fund, Organizational Unit or Program

**Form  
LB-30**

**GENERAL FUND**

**Clackamas Fire District No. 1**

	Historical Data			Expenditure Description	Budget For Next Year 2010-11			
	Actual		Adopted Year 09-10		Proposed By Budget Off.	Approved By Budget Com.	Adopted By Gov. Body	
	Year 07-08	Year 08-09						
				<b>PERSONAL SERVICES</b>				
1	13,288,903	14,913,818	16,110,936	1. Personnel	16,694,898	16,694,898	16,687,083	1
2	2,945,846	2,770,395	3,043,028	2. Relief	2,958,019	2,958,019	3,052,480	2
3	6,829,769	7,547,340	7,786,682	3. Benefits	8,211,437	8,211,437	8,185,509	3
4				4.				4
5				5.				5
6				6.				6
7	23,064,518	25,231,553	26,940,646	<b>7. Total Personal Services</b>	27,864,354	27,864,354	27,925,072	7
				<b>MATERIALS AND SERVICES</b>				
8	176,561	155,291	214,641	8. Administration	273,780	273,780	273,780	8
9	700,921	878,650	739,453	9. Materials	707,618	707,618	707,618	9
10	2,006,438	2,312,572	2,281,071	10. Services	2,414,281	2,414,281	2,444,781	10
11	1,018,553	914,606	953,778	11. Maintenance	986,763	986,763	981,645	11
12	105,120	140,045	118,336	12. Operations	189,090	189,090	189,090	12
13				13.	-	-	-	13
14	4,007,593	4,401,164	4,307,279	<b>14. Total Materials and Services</b>	4,571,532	4,571,532	4,596,914	14
				<b>CAPITAL OUTLAY</b>				
15	729,076	596,004	532,103	15. Capital Outlay	536,003	536,003	536,003	15
16				16.				16
17				17.				17
18				18.				18
19				19.				19
20				20.				20
21	729,076	596,004	532,103	<b>21. Total Capital Outlay</b>	536,003	536,003	536,003	21
				<b>TRANSFERS TO OTHER FUNDS</b>				
22	850,000	985,000	980,000	22. Special Revenue Fund, Equipment Reserve	880,000	880,000	880,000	22
23	200,000	150,000	565,000	23. Capital Projects Fund, Facilities	175,000	175,000	175,000	23
24	-	-	-	24. Enterprise Fund, Training Center	-	-	-	24
25	-	-	-	25. Debt Service Fund	-	-	-	25
26	-	-	422,237	26. PERS Reserve Fund	433,452	433,452	433,452	26
27	-	-	853,000	27. General Operating Contingency	861,615	861,615	861,615	27
28	-	-	1,000,000	28. Restricted Contingency	1,000,000	1,000,000	1,000,000	28
29	1,050,000	1,135,000	3,820,237	<b>29. Total Transfers &amp; Contingencies</b>	3,350,067	3,350,067	3,350,067	29
30	28,851,187	31,363,721	35,600,265	<b>30. TOTAL EXPENDITURES</b>	36,321,956	36,321,956	36,408,056	30
31	9,967,212	10,980,385	7,913,242	31. Unappropriated Ending Fund Balance	9,757,641	9,757,641	9,757,641	31
32	38,818,399	42,344,106	43,513,507	<b>32. TOTAL</b>	46,079,597	46,079,597	46,165,697	32

CAPITAL RESERVE FUND - EQUIPMENT

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For Next Year 2010-11			
	Actual		Adopted Year 09-10		Proposed By Budget Off.	Approved By Budget Com.	Adopted By Gov. Body	
	Year	Year						
	07-08	08-09						
<b>- Resources -</b>								
				Beginning Fund Balance:				
1	186,564	111,075	39,963	1. *Cash on Hand (cash basis), or	116,506	116,506	116,506	1
2				2. *Working Capital (Accrual Basis)	-	-	-	2
3	-	-	-	3. Grants	-	-	-	3
4	9,447	4,933	5,000	4. Earning From Temporary Investments	1,165	1,165	1,165	4
5	850,000	985,000	980,000	5. Transferred from Other Funds	880,000	880,000	880,000	5
6	6,864	5,000	-	6. Proceeds, Sale of Surplus Equipment	-	-	-	6
7								7
8				8.				8
9	1,052,876	1,106,008	1,024,963	9. Total Resources, Except Levied Taxes	997,671	997,671	997,671	9
10				10. Taxes Necessary to Balance				10
11				11. Taxes Collected in Year Levied				11
12	1,052,876	1,106,008	1,024,963	12. TOTAL RESOURCES	997,671	997,671	997,671	12
<b>- Requirements -</b>								
1	605,789	891,624	642,617	1. Purchase Fire Pumpers	471,587	471,587	471,587	1
2	-	-	-	2. Lease Payments Pumper	-	-	-	2
3	-	-	265,840	3. Remod Truck	-	-	-	3
4	-	-	-	4. Purchase Command/Pass. Van	-	-	-	4
5	-	-	-	5. Lease Purchase Rescue Veh's	-	-	-	5
6	-	-	-	6. Purchase Boat Trailer	-	-	-	6
7	-	-	-	7. Purchase Rescue Boat	90,000	90,000	90,000	7
8	-	-	-	8. Purchase Water Tanker	-	-	-	8
9	-	-	-	9. Purchase Defibrillators	-	-	-	9
10	-	-	-	10. Purchase Battalion Chief's Unit	55,000	55,000	55,000	10
11	143,339	104,153	-	11. Purchase staff vehicles	60,150	60,150	60,150	11
12	-	-	-	12. Purchase Logistics Van	45,000	45,000	45,000	12
13	-	-	-	13. Other Equipment	-	-	-	13
14	192,673	35,006	-	14. Radio / MIS Equipment	-	-	-	14
15	-	-	-	14. General Operating Contingency	-	-	-	15
16	941,801	1,030,783	908,457	15. Total Expenditures	721,737	721,737	721,737	16
17	111,075	75,225	116,506	16. Unappropriated Ending Fund Balance	275,934	275,934	275,934	17
18	1,102,022	1,106,008	1,024,963	17. TOTAL REQUIREMENTS	997,671	997,671	997,671	18

CAPITAL PROJECTS FUND - FACILITIES

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For Next Year 2010-11			
	Actual		Adopted Year 09-10		Proposed By Budget Off.	Approved By Budget Com.	Adopted By Gov. Body	
	Year 07-08	Year 08-09						
				<b>- Resources -</b>				
				Beginning Fund Balance:				
1	37,040	243,512	277,096	1. *Cash on Hand (cash basis), or	205,961	205,961	205,961	1
2	-	-	-	2. *Working Capital (accrual basis)	-	-	-	2
3	-	-	-	3. Previously Levied Taxes Est. to be Received	-	-	-	3
4	6,472	6,768	7,000	4. Earning From Temporary Investments	2,060	2,060	2,060	4
5	200,000	150,000	565,000	5. Transferred From Other Funds	175,000	175,000	175,000	5
6	-	-	-	6. Proceeds From Sale	-	-	-	6
7	-	-	-	7. Grant Income	-	-	-	7
8				8.				8
9	243,512	400,280	849,096	9. Total Resources Except Levied Taxes	383,021	383,021	383,021	9
10				10. Taxes Necessary To Balance				10
11				11. Taxes Collected In Year Levied				11
12	243,512	400,280	849,096	12. TOTAL RESOURCES	383,021	383,021	383,021	12
				<b>- Requirements -</b>				
1	-	-	-	1. Construct & Equip Fire Station	-	-	-	1
2	-	-	-	2. Project Development	-	-	-	2
3	-	123,134	429,135	3. Purchase Property	248,134	248,134	248,134	3
4	-	50	214,000	4. Major Facility Projects	96,500	96,500	96,500	4
5	-	-	-	5. Bank Charges	-	-	-	5
6	-	-	-	6. Debt Service, Interest	-	-	-	6
7	-	-	-	7. Debt Service, Principle	-	-	-	7
8	-	-	-	8.	-	-	-	8
9	-	-	-	9.	-	-	-	9
10	-	-	-	10.	-	-	-	10
11	-	-	-	11.	-	-	-	11
12	-	-	-	12.	-	-	-	12
13	-	-	-	13.	-	-	-	13
14	-	-	-	14. General Operating Contingency	-	-	-	14
15	-	123,184	643,135	15. Total Expenditures	344,634	344,634	344,634	15
16	243,512	277,096	205,961	16. Unappropriated Ending Fund Balance	38,387	38,387	38,387	16
17	243,512	400,280	849,096	17. TOTAL REQUIREMENTS	383,021	383,021	383,021	17

TRAINING ENTERPRISE FUND

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For Next Year 2010-11			
	Actual		Adopted Year 09-10		Proposed By Budget Off.	Approved By Budget Com.	Adopted By Gov. Body	
	Year 07-08	Year 08-09						
				<b>- Resources -</b>				
				Beginning Fund Balance:				
1	-	-	7,998	1. *Cash on Hand (cash basis), or	18,598	18,598	18,598	1
2	-	-	-	2. *Working Capital (accrual basis)	-	-	-	2
3	-	-	-	3. Previously Levied Taxes Est. to be Received	-	-	-	3
4	-	35	100	4. Earning From Temporary Investments	100	100	100	4
5	-	-	-	5. Transferred From Other Funds	-	-	-	5
6	-	-	-	6. Taxes Estimated not to be received	-	-	-	6
7	-	8,643	12,000	7. Enterprise Income	12,000	12,000	12,000	7
8				8.				8
9	-	8,678	20,098.00	9. Total Resources Except Levied Taxes	30,698	30,698	30,698	9
10			-	10. Taxes Necessary To Balance	-	-	-	10
11			-	11. Taxes Collected In Year Levied				11
12	-	8,678	20,098.00	12. TOTAL RESOURCES	30,698	30,698	30,698	12
				<b>- Requirements -</b>				
1								1
2	-	-	-	1. Construct & Equip Training Prop	-	-	-	2
3	-	-	-	2. Project Development	-	-	-	3
4	-	-	-	3. Purchase Real Property	-	-	-	4
5	-	-	-	4. Training Projects	-	-	-	5
6	-		6,500	5. Training Equipment	24,000	24,000	24,000	6
7			-	6. Bank Charges	-	-	-	7
8				7. Debt Service, Interest	-	-	-	8
9	-	-	-	8. Debt Service, Principle	-	-	-	9
10				9. Residual Equity Transfer	-	-	-	10
11								11
12	-	-	6,500	13. TOTAL REQUIREMENTS	24,000	24,000	24,000	12
13								13
14	-	-	-	14. General Operating Contingency	-	-	-	14
15	-	-	6,500	15. Total Expenditures	24,000	24,000	24,000	15
16	-	8,678	13,598	16. Unappropriated Ending Fund Balance	6,698	6,698	6,698	16
17								17
18	-	8,678	20,098	17. TOTAL REQUIREMENTS	30,698	30,698	30,698	18

PERS Reserve Fund

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For Next Year 2010-11			
	Actual		Adopted Year 09-10		Proposed By Budget Off.	Approved By Budget Com.	Adopted By Gov. Body	
	Year 07-08	Year 08-09						
<b>- Resources -</b>								
				Beginning Fund Balance:				
1	-	-	-	1. *Cash on Hand (cash basis), or	426,300	426,300	426,300	1
2	-	-	-	2. *Working Capital (accrual basis)	-	-	-	2
3	-	-	-	3. Previously Levied Taxes Est. to be Received	-	-	-	3
4	-	-	3,167	4. Earning From Temporary Investments	3,527	3,527	3,527	4
5	-	-	422,237	5. Transferred From Other Funds	430,206	430,206	433,452	5
6	-	-	-	6. Taxes Estimated not to be received	-	-	-	6
7	-	-	-	7. Bond Revenue	-	-	-	7
8				8.				8
9	-	-	425,404	9. Total Resources Except Levied Taxes	860,033	860,033	863,279	9
10				10. Taxes Necessary To Balance	-	-	-	10
11	-	-		11. Taxes Collected In Year Levied				11
12	-	-	425,404	12. TOTAL RESOURCES	860,033	860,033	863,279	12
<b>- Requirements -</b>								
1				13. NO REQUIREMENTS (Fiscal 2010)	-	-	-	1
2	-	-	-		-	-	-	2
3	-	-	-		-	-	-	3
4	-	-	-		-	-	-	4
5	-	-	-		-	-	-	5
6								6
7								7
8								8
9	-	-	-		-	-	-	9
10					-	-	-	10
11								11
12								12
13	-	-	-		-	-	-	13
14								14
15								15
16								16
17								17
18	-	-	-	14. TOTAL REQUIREMENTS	-	-	-	18
19								19
20	-	-	-	15. General Operating Contingency	-	-	-	20
21	-	-	-	16. Total Expenditures	-	-	-	21
22	-	-	425,404	<b>17. Unappropriated Ending Fund Balance</b>	860,033	860,033	863,279	22
23								23
24	-	-	425,404	<b>18. TOTAL REQUIREMENTS</b>	860,033	860,033	863,279	24

SPECIAL FUND  
RESOURCES & REQUIREMENTS

Clackamas Fire District No. 1

CAPITAL SINKING FUND  
Bond

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For Next Year 2010-11			
	Actual		Adopted Year 09-10		Proposed By Budget Off.	Approved By Budget Com.	Adopted By Gov. Body	
	Year 07-08	Year 08-09						
				<b>- Resources -</b>				
				Beginning Fund Balance:				
1	-	-	-	1. *Cash on Hand (cash basis), or	-	-	-	1
2	-	-	-	2. *Working Capital (accrual basis)	-	-	-	2
3	-	-	-	3. Previously Levied Taxes Est. to be Received	-	-	-	3
4	-	-	-	4. Earning From Temporary Investments	-	-	-	4
5	-	-	-	5. Transferred From Other Funds	-	-	-	5
6	-	-	-	6. Taxes Estimated not to be received	-	-	-	6
7	-	-	-	7. Bond Revenue	-	-	-	7
8				8.				8
9	-	-	-	9. Total Resources Except Levied Taxes	-	-	-	9
10				10. Taxes Necessary To Balance	-	-	-	10
11	-	-		11. Taxes Collected In Year Levied				11
12	-	-	-	12. TOTAL RESOURCES	-	-	-	12
				<b>- Requirements -</b>				
1								1
2	-	-		Bond Origination Cost	-	-	-	2
3	-	-		Project Management	-	-	-	3
4	-	-		Fire Station Projects	-	-	-	4
5	-	-		Pleasant Valley Development	-	-	-	5
6								6
7								7
8								8
9	-	-		Facility Improvements	-	-	-	9
10					-	-	-	10
11								11
12								12
13	-	-		Fire & EMS Apparatus Projects	-	-	-	13
14								14
15								15
16								16
17								17
18	-	-		13. TOTAL REQUIREMENTS	-	-	-	18
19								19
20	-	-		14. General Operating Contingency	-	-	-	20
21	-	-		15. Total Expenditures	-	-	-	21
22	-	-		16. Unappropriated Ending Fund Balance	-	-	-	22
23								23
24	-	-	0	17. TOTAL REQUIREMENTS	-	-	-	24

DEBT SERVICE FUND  
General Obligation Bond

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For Next Year 2010-11			
	Actual		Adopted		Proposed	Approved	Adopted	
	Year 07-08	Year 08-09	Year 09-10		By Budget Off.	By Budget Com.	By Gov. Body	
				<b>- Resources -</b>				
				Beginning Fund Balance:				
1	147,019	24,332	-	1. *Cash on Hand (cash basis), or	-	-	-	1
2	-	-	-	2. *Working Capital (accrual basis)	-	-	-	2
3	15,984	24,597	30,000	3. Previously Levied Taxes Est. to be Received	30,000	30,000	30,000	3
4	27,617	5,409	5,000	4. Earning From Temporary Investments	2,500	2,500	2,500	4
5	-	-	-	5. Transferred From Other Funds	-	-	-	5
6	-	-	-	6. Taxes Estimated not to be received	-	-	-	6
7	-	77,329	-	7. Short term note proceeds	-	-	-	7
8				8.				8
9	190,620	131,667	35,000	9. Total Resources Except Levied Taxes	32,500	32,500	32,500	9
10			997,865	10. Taxes Necessary To Balance	939,655	939,655	900,558	10
11	804,792	859,212		11. Taxes Collected In Year Levied				11
12	995,412	990,879	1,032,865	12. TOTAL RESOURCES	972,155	972,155	933,058	12
				<b>- Requirements -</b>				
1				<u>Principal Payments</u>				1
2			77,329	Repayment of Interfund Loan from GF				2
3	675,000	710,000	740,000	Feb. 01: June Payment	770,000	770,000	770,000	3
4	-	-	-	Jun. 10: June Payment	-	-	40,000	4
5	675,000	710,000	740,000	Total Principal	770,000	770,000	810,000	5
6				<u>Bond Interest Payments</u>				6
7	148,040	131,165	116,433	Feb. 01: Pmnt date Dec. 2010	101,078	101,078	18,288	7
8	148,040	131,165	116,433	Feb. 01: Pmnt date June 2011	101,078	101,078	18,288	8
9								9
10	-	-	-	Jun. 10: Pmnt date Dec. 2010	-	-	43,242	10
11	-	-	-	Jun. 10: Pmnt date June 2011	-	-	43,242	11
12								12
13								13
14								14
15	296,080	262,330	232,866	Total Interest	202,155	202,155	123,058	15
16	971,080	972,330	972,866	13. TOTAL PRINCIPAL & INTEREST	972,155	972,155	933,058	16
17								17
18	-	-	-	14. General Operating Contingency	-	-	-	18
19	971,080	972,330	972,866	15. Total Expenditures	972,155	972,155	933,058	19
20	24,332	18,549	59,999.00	16. Unappropriated Ending Fund Balance	-	-	-	20
21	995,412	990,879	1,032,865	17. TOTAL REQUIREMENTS	972,155	972,155	933,058	21

A Budget Hearing of the Clackamas County Fire District #1 Board of Directors will be held on June 21, 2010, at 7:00 p.m. at 9339 SE Causey Avenue, Happy Valley, Oregon. The purpose of this meeting is to discuss the approved budget for the fiscal year beginning July 1, 2010. The budget was approved by the Clackamas County Fire District #1 Budget Committee on May 13th, 2010. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Fire District Administration Office, 11300 S.E. Fuller Road, Milwaukie between the hours of 8:00 a.m. and 4:00 p.m, Monday through Friday. This certifies that the budget was prepared on a basis of accounting that is consistent with the basis of accounting used during the preceding year. Major changes, if any, and their effect on the budget, are explained below. A board meeting will be held following the budget hearing.

County:	City:	Date:	Chairperson:	Phone:
Clackamas	N/A	June 21, 2010	Don Trotter	(503) 742-2600
<b>FINANCIAL SUMMARY</b>				
<b>TOTAL OF ALL FUNDS</b>		<b>Adopted Budget This Year 2009-10</b>	<b>Approved Budget Next Year 2010-11</b>	
ANTICIPATED REQUIREMENTS	1. Total Personal Services.....	26,940,646	27,864,354	
	2. Total Materials & Services.....	4,307,279	4,571,532	
	3. Total Capital Outlay.....	2,090,195	1,626,374	
	4. Total Debt Service.....	972,866	933,058	
	5. Total Transfers.....	1,967,237	1,488,452	
	6. Total Contingencies.....	1,853,000	1,861,615	
	7. Total All Other Expenditures & Requirements.....	0	0	
	8. Total Unappropriated Ending Fund Balance.....	8,734,710	10,938,693	
	9. <b>Total Requirements</b> (add lines 1-8).....	46,865,933	49,284,078	
ANTICIPATED RESOURCES	10. Total Resources Except Tax.....	13,725,937	15,089,157	
	11. Total Tax Required To Balance Budget.....	33,139,996	34,194,921	
	12. <b>Total Resources</b> (add lines 10-11).....	46,865,933	49,284,078	
ANTICIPATED TAX LEVY	13. Total Tax Required To Balance Budget.....	33,139,996	34,194,921	
	14. Plus: Estimated Taxes Not to be Received....			
	A. Loss Due to Constitutional Limits.....	0	0	
	B. Discounts, Other Uncollected Amounts.....	2,547,990	2,347,054	
	15. <b>Total Tax Levy</b> (add lines 13-14).....	35,687,986	36,541,975	
TAX LEVIES BY TYPE	16. Permanent Rate Levy .....	2,4012	2,4012	
	17. Local Option Levy.....	0	0	
	18. Levy for Payment of Bonded Debt.....	1,076,446	963,164	
<b>STATEMENT OF INDEBTEDNESS</b>				
Debt Outstanding		Debt Authorized, Not Incurred		
None	<u>XX</u> As Summarized	XX None	<u>   </u> As Summarized	
<b>PUBLISH BELOW ONLY IF COMPLETED</b>				
Long-Term Debt	Estimated Debt Outstanding at the Beginning of the Budget Year	Estimated Debt Authorized, Not Incurred at the Beginning of the Budget Year		
	July 1, 2010-11 Approved Budget Year	July 1, 2010-11 Approved Budget Yr.		
Bonds.....	24,360,000	None		
Int. Bearing Warrants....	None	None		
Total Indebtedness...	24,360,000	None		
<b>Short Term Debt</b>				
This budget includes the intention to borrow in anticipation of revenue ("Short-Term Borrowing") as summarized below:				
<b>FUND LIABLE</b>	Estimated Amount to be Borrowed	Estimated Interest Rate	Estimated Interest Cost	
General Fund	\$ 1,000,000	4.50%	\$ 7,500	
150-504-001 (Rev. 9-94)				

**FUNDS REQUIRING A  
PROPERTY TAX TO BE LEVIED**

**Form LB-3**

\_ Republication

Publish ONLY completed portion of this page

Name of Fund: <b>General Fund</b>	<b>Actual Data Last Year 08-09</b>	<b>Adopted Budget This Year 09-10</b>	<b>Approved Budget Next Year 10-11</b>
1. Total Personal Services.....	25,231,553	26,940,646	27,864,354
2. Total Materials and Services.....	4,401,164	4,307,279	4,571,532
3. Total Capital Outlay.....	596,004	532,103	536,003
4. Total Debt Service.....	-	-	-
5. Total Transfers.....	1,135,000	1,967,237	1,488,452
6. Total Contingencies.....	-	1,853,000	1,861,615
7. Total All Other Expenditures and Requirements.....	-	-	-
8. Total Unappropriated or Ending Fund Balance.....	10,980,385	7,913,242	9,757,641
9. Total Requirements.....	42,344,106	43,513,507	46,079,597
10. Total Resources Except Property Taxes.....	11,845,184	11,371,376	12,785,234
11. Total Property Taxes Required to Balance.....	30,498,923	32,142,131	33,294,363
12. Total Resources (add lines 10 and 11).....	42,344,107	43,513,507	46,079,597
13. Property Taxes Required to Balance (from line 11).....		32,142,131	33,294,363
14. Estimated Property Taxes Not to be Received.....			
A. Loss Due to Constitutional Limit.....		-	-
B. Discounts, Other Uncollected Amounts.....		2,469,409	2,284,448
15. Total Tax Levy (add lines 13 and 14).....		34,611,540	35,578,811
16. Permanent Rate Levy Limit..(Rate limit \$2.4012).....		Rate or Amount 2.4012	Rate or Amount 2.4012
17. Local Option Levy.....		-	-
18. Levy for Payment of Bonded Debt.....		-	-
<b>Fund:</b> Debt Service (BOND) Fund	<b>Actual Data Last Year 08-09</b>	<b>Adopted Budget This Year 09-10</b>	<b>Approved Budget Next Year 10-11</b>
1. Total Personal Services.....	-	-	-
2. Total Materials and Services.....	-	-	-
3. Total Capital Outlay.....	-	-	-
4. Total Debt Service.....	972,330	972,866	933,058
5. Total Transfers.....	-	-	-
6. Total Contingencies.....		-	-
7. Total All Other Expenditures and Requirements.....	-	-	-
8. Total Unappropriated or Ending Fund Balance.....	18,549	59,999	-
9. Total Requirements.....	990,879	1,032,865	933,058
10. Total Resources Except Property Taxes.....	131,667	35,000	32,500
11. Total Property Taxes Required to Balance.....	859,212	997,865	900,558
12. Total Resources (add lines 10 and 11).....	990,879	1,032,865	933,058
13. Property Taxes Required to Balance (from line 11)..		997,865	900,558
14. Estimated Property Taxes Not to be Received.....			
A. Loss Due to Constitutional Limit.....		0	0
B. Discounts, Other Uncollected Amounts.....		78,581	62,606
15. Total Tax Levy (add lines 13 and 14).....		1,076,446	963,164
16. Permanent Rate Levy Limit.....			
17. Local Option Levy.....		0	0
18. Levy for Payment of Bonded Debt.....		1,076,446	963,164

**FUNDS NOT REQUIRING  
A PROPERTY TAX TO BE LEVIED**

Form LB-2

\_Republication

Publish ONLY completed portion of this page. Total Anticipated Requirements must equal Total Resources.

<b>Name of Fund:</b>	<b>Actual Data</b>	<b>Adopted Budget</b>	<b>Approved Budget</b>
<b>Capital Reserve Fund, Equipment</b>	<b>Last Year 08-09</b>	<b>This Year 09-10</b>	<b>Next Year 10-11</b>
1. Total Personal Services.....	-	-	-
2. Total Materials and Services.....	-	-	-
3. Total Capital Outlay.....	1,030,783	908,457	721,737
4. Total Debt Service.....	-	-	-
5. Total Transfers.....	-	-	-
6. Total Contingencies.....	-	-	-
7. Total All Other Expenditures and Requirements.....	-	-	-
8. Total Unappropriated or Ending Fund Balance.....	75,225	116,506	275,934
9. Total Requirements.....	1,106,008	1,024,963	997,671
10. Total Resources Except Property Taxes.....	1,106,008	1,024,963	997,671

<b>Name of Fund:</b>	<b>Actual Data</b>	<b>Adopted Budget</b>	<b>Approved Budget</b>
<b>Capital Reserve Fund, Facilities</b>	<b>Last Year 08-09</b>	<b>This Year 09-10</b>	<b>Next Year 10-11</b>
1. Total Personal Services.....	-	-	-
2. Total Materials and Services.....	-	-	-
3. Total Capital Outlay.....	123,184	643,135	344,634
4. Total Debt Service.....	-	-	-
5. Total Transfers.....	-	-	-
6. Total Contingencies.....	-	-	-
7. Total All Other Expenditures and Requirements.....	-	-	-
8. Total Unappropriated or Ending Fund Balance.....	277,096	205,961	38,387
9. Total Requirements.....	400,280	849,096	383,021
10. Total Resources Except Property Taxes.....	400,280	849,096	383,021

<b>Name of Fund:</b>	<b>Actual Data</b>	<b>Adopted Budget</b>	<b>Approved Budget</b>
<b>Training Enterprise Fund</b>	<b>Last Year 08-09</b>	<b>This Year 09-10</b>	<b>Next Year 10-11</b>
1. Total Personal Services.....	-	-	-
2. Total Materials and Services.....	-	-	-
3. Total Capital Outlay.....	-	6,500	24,000
4. Total Debt Service.....	-	-	-
5. Total Transfers.....	-	-	-
6. Total Contingencies.....	-	-	-
7. Total All Other Expenditures and Requirements.....	-	6,500	24,000
8. Total Unappropriated or Ending Fund Balance.....	8,678	13,598	6,698
9. Total Requirements.....	-	20,098	30,698
10. Total Resources Except Property Taxes.....	8,678	20,098	30,698

<b>Name of Fund:</b>	<b>Actual Data</b>	<b>Adopted Budget</b>	<b>Approved Budget</b>
<b>PERS Reserve Fund</b>	<b>Last Year 08-09</b>	<b>This Year 09-10</b>	<b>Next Year 10-11</b>
1. Total Personal Services.....	-	-	-
2. Total Materials and Services.....	-	-	-
3. Total Capital Outlay.....	-	-	-
4. Total Debt Service.....	-	-	-
5. Total Transfers.....	-	-	-
6. Total Contingencies.....	-	-	-
7. Total All Other Expenditures and Requirements.....	-	-	-
8. Total Unappropriated or Ending Fund Balance.....	-	425,404	860,033
9. Total Requirements.....	-	-	-
10. Total Resources Except Property Taxes.....	-	425,404	860,033