CLALLAM 2 FIRE-RESCUE

P.O. Box 1391, Port Angeles, WA 98362 • 360-457-2550 • www.clallamfire2.org

Jake Patterson *Fire Chief* | **Keith Cortner** *Commissioner* | **Steve Hopf** *Commissioner* | **Dan Huff** *Commissioner*

Resolution 2026-12
Adoption of 2027 Budget

WHEREAS, the District has held budget discussions on September 15, 2026, October 13, 2026, October 20, 2026, and November 17, 2026; and

WHEREAS, the Board of Fire Commissioners have considered and discussed all relevant information provided regarding the needs of the District in 2027;

THEREFORE BE IT RESOLVED, the Clallam County Fire District No. 2 Commissioners hereby approve and adopt the attached 2027 budget.

Adopted this 17th day of November, 2026.

Keith C. Cortner, Chairman

Dan A. Huff, Vice Chair

Steven G. Hopf, Commissioner

Attest: Heather Catuzo

Heather Catuzo, Board Secretary

2027 PROPOSED BUDGET CHANGES

Clallam Co.Fire Protection District No. 2

020 General Operation Fund

Revenues	Original	Proposed	Difference		Remarks
308 Beginning Balances					
308 91 00 0020 Beginning Fund Balance--Operations	1,599,834.00	1,907,000.00	307,166.00	119.2%	
308 Beginning Balances	**1,599,834.00**	**1,907,000.00**	**307,166.00**	**119.2%**	
310 Taxes					
311 10 00 0000 Real & Personal Property Taxes	3,483,162.00	3,690,000.00	206,838.00	105.9%	
310 Taxes	**3,483,162.00**	**3,690,000.00**	**206,838.00**	**105.9%**	
330 Intergovernmental Revenues					
332 93 40 0000 Ground Emergency Medical Transport Revenue	140,000.00	200,000.00	60,000.00	142.9%	
334 02 30 0000 State Grants - State Direct/Indirect Grant From Department Natural Resources - Supplies	4,365.00	0.01	(4,364.99)	0.0%	
334 02 30 0020 Fire Protection Services	0.00	0.00	0.00	0.0%	
334 04 90 0000 State Direct/Indirect Grant From Department Of Health	1,000.00	1,000.00	0.00	100.0%	
334 06 90 0100 State Grants - State Direct/Indirect Grant From Other State Agencies -WA L & I FIIRE Grant	0.00	0.00	0.00	0.0%	
335 02 32 0000 DNR Other Trust 2	0.00	0.00	0.00	0.0%	
335 02 33 0000 DNR Timber Trust 2	0.00	0.00	0.00	0.0%	
335 02 34 0000 DNR Timber Trust 1	130,000.00	50,000.00	(80,000.00)	38.5%	
335 02 35 0000 DNR Other Trust 1	0.00	1,000.00	1,000.00	0.0%	
337 00 00 0000 Local Payments from Other Governments	0.00	0.00	0.00	0.0%	
337 20 00 0000 Leasehold Excise Tax	1,000.00	1,000.00	0.00	100.0%	
337 40 00 0000 Private Harvest Tax	5,000.00	5,000.00	0.00	100.0%	
337 41 00 0000 DNR Timber Trust 2 Outside Courthouse	0.00	0.00	0.00	0.0%	

2027 PROPOSED BUDGET CHANGES

Clallam Co.Fire Protection District No. 2

020 General Operation Fund

Revenues	Original	Proposed	Difference		Remarks
330 Intergovernmental Revenues					
330 Intergovernmental Revenues	**281,365.00**	**258,000.01**	**(23,364.99)**	**91.7%**	
340 Charges For Goods & Services					
342 21 00 0010 Fire & EMS Cost Recovery	1,000.00	1,000.00	0.00	100.0%	
342 60 00 0010 Ambulance & Emergency Aid Fees	230,000.00	240,000.00	10,000.00	104.3%	
340 Charges For Goods & Services	**231,000.00**	**241,000.00**	**10,000.00**	**104.3%**	
350 Fines & Penalties					
359 90 00 0010 Court Penalties & Fines	50.00	50.00	0.00	100.0%	
350 Fines & Penalties	**50.00**	**50.00**	**0.00**	**100.0%**	
360 Interest & Other Earnings					
361 11 00 0001 Investment Interest	35,000.00	45,000.00	10,000.00	128.6%	
361 40 00 0030 Other Interest	50.00	50.00	0.00	100.0%	
362 50 00 0000 DNR Other Than Timber	1,000.00	0.01	(999.99)	0.0%	
367 11 00 0000 Contributions And Donations	1,000.00	1,000.00	0.00	100.0%	
369 91 00 0001 CPR/First Aid Training	2,000.00	0.01	(1,999.99)	0.0%	
369 91 00 0002 Class Tuition	5,000.00	5,000.00	0.00	100.0%	
369 91 00 0003 School Fire Protection	1,000.00	1,000.00	0.00	100.0%	
369 91 00 0010 Miscellaneous Revenue	1,000.00	1,000.00	0.00	100.0%	
398 00 10 0000 Insurance Recoveries--Indian Creek Spill	0.00	0.00	0.00	0.0%	
360 Interest & Other Earnings	**46,050.00**	**53,050.02**	**7,000.02**	**115.2%**	
380 Non Revenues					
388 80 00 0020 Prior Year(s) Corrections	0.00	0.00	0.00	0.0%	
389 00 00 0020 Suspense Account	0.00	0.00	0.00	0.0%	
389 30 00 0000 Agency Collections-Sales and Use Tax	0.00	0.00	0.00	0.0%	

2027 PROPOSED BUDGET CHANGES

020 General Operation Fund

Revenues	Original	Proposed	Difference		Remarks
380 Non Revenues					
380 Non Revenues	**0.00**	**0.00**	**0.00**	**0.0%**	
390 Other Financing Sources					
335 10 00 0020 Sale Of Surplus Equipment	0.00	25,000.00	25,000.00	0.0%	
395 20 00 0010 Insurance Comp For Damaged Assets	0.00	0.00	0.00	0.0%	
390 Other Financing Sources	**0.00**	**25,000.00**	**25,000.00**	**0.0%**	
397 Interfund Transfers					
397 00 00 0010 Transfer from Reserve 2	250,000.00	500,000.00	250,000.00	200.0%	
397 00 00 0011 Transfers-In - Transfers In From Other Funds 27	0.00	600,000.00	600,000.00	0.0%	
397 Interfund Transfers	**250,000.00**	**1,100,000.00**	**850,000.00**	**440.0%**	
Fund Revenues:	**5,891,461.00**	**7,274,100.03**	**1,382,639.03**	**123.5%**	

Expenditures	Original	Proposed	Difference		Remarks
021 Administration					
522 10 10 0000 Staff-Administration	410,000.00	617,062.00	207,062.00	150.5%	
522 10 20 0020 Taxes--Administration	31,365.00	47,206.00	15,841.00	150.5%	
522 10 20 0031 Retirement--Administration	54,500.00	29,000.00	(25,500.00)	53.2%	
522 10 20 0037 Medical Insurance-Administration	10,754.00	25,360.00	14,606.00	235.8%	
522 10 20 0039 Workers Comp Ins.-Administration	10,000.00	10,000.00	0.00	100.0%	
522 10 20 0040 Unemployment Ins-Administration	1,000.00	1,250.00	250.00	125.0%	
522 10 20 0070 Uniforms & Clothing-Administration	1,000.00	1,000.00	0.00	100.0%	

2027 PROPOSED BUDGET CHANGES

020 General Operation Fund

Expenditures	Original	Proposed	Difference		Remarks
021 Administration					
522 10 31 0020 Operating Supplies-Administration	5,000.00	5,000.00	0.00	100.0%	
522 10 32 0010 Fuel-Administration	6,500.00	9,500.00	3,000.00	146.2%	
522 10 41 0020 Professional Services--Administration	150,000.00	100,000.00	(50,000.00)	66.7%	
522 10 41 0025 SBITA--Short Term Software Contracts	33,000.00	33,000.00	0.00	100.0%	
522 10 41 4410 Advertising	15,000.00	10,000.00	(5,000.00)	66.7%	
522 10 42 0010 Telephone--Administration	2,000.00	2,000.00	0.00	100.0%	
522 10 43 0010 Travel--Administration	2,000.00	2,000.00	0.00	100.0%	
522 10 46 0030 Insurance--General Liability	105,000.00	125,000.00	20,000.00	119.0%	
522 10 49 0040 Dues	4,000.00	4,000.00	0.00	100.0%	
522 10 49 0105 Transport Services Refund	1,500.00	25,000.00	23,500.00	*****%	
591 22 70 0010 Copier Lease	3,200.00	3,200.00	0.00	100.0%	
594 22 64 0043 Computer Systems	10,000.00	10,000.00	0.00	100.0%	
597 00 10 0001 Transfer from Operations to Reserve #1	150,000.00	150,000.00	0.00	100.0%	
597 22 00 0033 Transfers-Out - To Reserve #2	250,000.00	0.01	(249,999.99)	0.0%	
522 10 11 0000 Staff Wages-Legislative	20,000.00	25,000.00	5,000.00	125.0%	
522 10 20 0021 Taxes--Legislative	1,530.00	1,912.50	382.50	125.0%	
522 10 20 0038 Benefits--Life Insurance, Legislative	338.00	340.00	2.00	100.6%	
522 10 20 0041 Benefits-Uniforms, Legislative	500.00	500.00	0.00	100.0%	
522 10 41 0022 Professional Services-Legislative	4,000.00	4,000.00	0.00	100.0%	
522 10 41 0615 Elections	25,000.00	25,000.00	0.00	100.0%	
522 10 43 0011 Travel Expenses-Legislative	4,000.00	4,000.00	0.00	100.0%	
522 10 49 0041 Subscriptions-Dues, Legislative	3,000.00	3,000.00	0.00	100.0%	
200 LEGISLATIVE EXPENSES	**58,368.00**	**63,752.50**	**5,384.50**	**109.2%**	
021 Administration	**1,314,187.00**	**1,273,330.51**	**(40,856.49)**	**96.9%**	
022 Suppression					

2027 PROPOSED BUDGET CHANGES

020 General Operation Fund

Expenditures	Original	Proposed	Difference		Remarks
022 Suppression					
522 20 10 0002 Staff--Suppression	72,000.00	75,000.00	3,000.00	104.2%	
522 20 10 0003 Stipends--Suppression & Miscellaneous	20,000.00	16,000.00	(4,000.00)	80.0%	
522 20 10 0021 Vacation/Sick Buyout	5,000.00	0.01	(4,999.99)	0.0%	
522 20 20 0020 Taxes-Operations	7,420.50	6,961.50	(459.00)	93.8%	
522 20 20 0030 Retirement--Volunteer/BVFF	6,300.00	8,400.00	2,100.00	133.3%	
522 20 20 0031 Retirement-Career	3,830.40	3,990.00	159.60	104.2%	
522 20 20 0035 Immunizations	100.00	100.00	0.00	100.0%	
522 20 20 0037 Medical Insurance--Operations	36,210.00	43,090.00	6,880.00	119.0%	
522 20 20 0039 Workers Comp Ins.-Operations	1,000.00	500.00	(500.00)	50.0%	
522 20 20 0040 Unemployment Ins.-Operations	600.00	300.00	(300.00)	50.0%	
522 20 20 0070 Uniforms	12,000.00	15,000.00	3,000.00	125.0%	
522 20 31 0020 Operating Supplies-Operations	12,000.00	10,000.00	(2,000.00)	83.3%	
522 20 32 0010 Fuel-Operations	35,000.00	60,000.00	25,000.00	171.4%	
522 20 35 0010 Small Tools & Minor Equipment	25,000.00	30,000.00	5,000.00	120.0%	
522 20 41 0021 Medical/Physicals	1,000.00	1,000.00	0.00	100.0%	
522 20 41 0033 Pre Employment Background Checks	1,000.00	2,000.00	1,000.00	200.0%	
522 20 41 0560 PENCOM	76,800.00	89,000.00	12,200.00	115.9%	
522 20 41 0620 OPSCAN	10,000.00	11,000.00	1,000.00	110.0%	
522 20 42 0010 Cellular/MDTs/Tablets	9,000.00	14,000.00	5,000.00	155.6%	
522 20 43 0010 Travel--Operations	1,000.00	1,000.00	0.00	100.0%	
522 20 48 0040 Equipment - Repairs & Maintenance	20,000.00	25,000.00	5,000.00	125.0%	
522 20 48 0042 Vehicle- Repairs & Maintenance	50,000.00	70,000.00	20,000.00	140.0%	
594 22 64 0012 Capital Purchase--UTV	48,000.00	0.01	(47,999.99)	0.0%	
594 22 64 0013 Capital Purchase-Engine	500,000.00	675,000.00	175,000.00	135.0%	
594 22 64 0014 Capital Purchase-Command Vehicle	80,000.00	0.01	(79,999.99)	0.0%	
594 22 64 0018 Capital Purchase--Radios	100,000.00	30,000.00	(70,000.00)	30.0%	
594 22 64 0057 Capital Purchase--Fire Hose	10,000.00	10,000.00	0.00	100.0%	
594 22 64 0058 Capital Purchase--Personal Protective Gear	30,000.00	35,000.00	5,000.00	116.7%	

2027 PROPOSED BUDGET CHANGES

020 General Operation Fund

Expenditures	Original	Proposed	Difference		Remarks
022 Suppression					
022 Suppression	**1,173,260.90**	**1,232,341.53**	**59,080.63**	**105.0%**	
023 Facilities					
522 50 31 0020 Operating Supplies-Facilities	7,000.00	10,000.00	3,000.00	142.9%	
522 50 35 0010 Small Tools And Minor Equipment-Facilities	10,000.00	10,000.00	0.00	100.0%	
522 50 41 0600 Intergovernmental Fees	2,000.00	2,000.00	0.00	100.0%	
522 50 47 0090 Utility Services-Facilities	55,000.00	55,000.00	0.00	100.0%	
522 50 48 0010 Building Repair & Maintenance	20,000.00	50,000.00	30,000.00	250.0%	
591 22 79 0010 Principal Payment--Administration Building	19,900.00	20,400.00	500.00	102.5%	
591 22 79 0011 Principal Payment- Mt Pleasant Road	0.00	600,000.00	600,000.00	0.0%	
592 22 83 0020 Non-Voted Interest Administration Building	7,251.86	6,695.82	(556.04)	92.3%	
592 22 83 0021 Non-Voted Interest Mt Pleasant Road	32,280.00	16,140.00	(16,140.00)	50.0%	
592 22 89 0030 Interest And Other Debt Service Costs - Other Debt Service Costs	500.00	500.00	0.00	100.0%	
594 22 61 0010 Capital Purchase--Stn 22 Living Quarters	335,000.00	25,000.00	(310,000.00)	7.5%	
594 22 62 0110 Capital Expenditures/Expenses - Land And Land Improvements	0.00	125,000.00	125,000.00	0.0%	
594 22 64 0065 Furnishings	15,000.00	10,000.00	(5,000.00)	66.7%	
023 Facilities	**503,931.86**	**930,735.82**	**426,803.96**	**184.7%**	
024 Prevention & Public Education					
522 30 10 0030 Stipends--Prevention	2,000.00	2,000.00	0.00	100.0%	
522 30 20 0020 Benefits--Prevention	153.00	153.00	0.00	100.0%	
522 30 31 0020 Operating Supplies--Prevention	3,000.00	3,000.00	0.00	100.0%	

2027 PROPOSED BUDGET CHANGES

020 General Operation Fund

Expenditures	Original	Proposed	Difference		Remarks
024 Prevention & Public Education					
024 Prevention & Public Education	**5,153.00**	**5,153.00**	**0.00**	**100.0%**	
025 Training					
522 41 10 0030 Stipends--External Training	2,500.00	0.01	(2,499.99)	0.0%	
522 41 20 0020 Benefits--External Training	191.25	0.01	(191.24)	0.0%	
522 41 31 0020 Operating Supplies--External Training	4,000.00	0.01	(3,999.99)	0.0%	
522 45 10 0030 Stipends--Internal Training	25,000.00	25,000.00	0.00	100.0%	
522 45 20 0020 Benefits--Internal Training	1,912.50	1,912.50	0.00	100.0%	
522 45 31 0020 Operating Supplies--Internal Training	3,000.00	6,000.00	3,000.00	200.0%	
522 45 41 0020 Professional Services--Internal Training	45,000.00	20,000.00	(25,000.00)	44.4%	
522 45 41 0181 Tuition Reimbursement	1,500.00	6,000.00	4,500.00	400.0%	
522 45 43 0020 Travel-Training	15,000.00	10,000.00	(5,000.00)	66.7%	
522 45 48 0036 Fireblast Trailer Maintenance	0.00	0.00	0.00	0.0%	
025 Training	**98,103.75**	**68,912.53**	**(29,191.22)**	**70.2%**	
026 EMS					
522 70 10 0005 Overtime	125,000.00	175,000.00	50,000.00	140.0%	
522 70 10 0010 Salaries--EMS	900,000.00	910,000.00	10,000.00	101.1%	
522 70 10 0011 PT Program Wages	340,000.00	450,000.00	110,000.00	132.4%	
522 70 10 0030 Stipends--EMS	35,000.00	30,000.00	(5,000.00)	85.7%	
522 70 20 0020 Taxes-EMS	107,000.00	119,722.50	12,722.50	111.9%	
522 70 20 0031 LEOFF II--EMS	75,000.00	82,832.00	7,832.00	110.4%	
522 70 20 0037 Medical Insurances--EMS	271,200.00	337,272.00	66,072.00	124.4%	
522 70 20 0039 Workers Comp Ins-EMS	115,000.00	131,891.00	16,891.00	114.7%	
522 70 20 0040 Unemployment Ins-EMS	2,700.00	4,615.00	1,915.00	170.9%	
522 70 31 0020 Operating Supplies--EMS	35,000.00	40,000.00	5,000.00	114.3%	
522 70 35 0010 Small Tools & Minor Equipment--EMS	10,000.00	10,000.00	0.00	100.0%	

2027 PROPOSED BUDGET CHANGES

020 General Operation Fund

Expenditures	Original	Proposed	Difference		Remarks
026 EMS					
522 70 41 0020 Professional Services--EMS	40,000.00	46,700.00	6,700.00	116.8%	
522 70 48 0040 Equipment Repair & Maintenance--EMS	5,000.00	5,000.00	0.00	100.0%	
594 22 64 0010 Capital Purchase--Auto CPR Devices	30,000.00	50,000.00	20,000.00	166.7%	
026 EMS	**2,090,900.00**	**2,393,032.50**	**302,132.50**	**114.4%**	
580 Non Expeditures					
588 80 00 0020 Prior Period Adjustments	0.00	0.00	0.00	0.0%	
589 00 00 0001 Non-Expenditures	0.00	0.00	0.00	0.0%	
589 00 00 0020 Deposit/Withdrawal Timing Issues Account	0.00	0.00	0.00	0.0%	
589 30 00 0000 Sales and Use Tax Disbursements	0.00	0.00	0.00	0.0%	
589 99 09 0099 Payroll Clearing	0.00	0.00	0.00	0.0%	
589 99 99 0000 Payroll Clearing	0.00	0.00	0.00	0.0%	
580 Non Expeditures	**0.00**	**0.00**	**0.00**	**0.0%**	
Fund Expenditures:	**5,185,536.51**	**5,903,505.89**	**717,969.38**	**113.8%**	
Fund Excess/(Deficit):	**705,924.49**	**1,370,594.14**			

2027 PROPOSED BUDGET CHANGES

027 Reserve

Revenues	Original	Proposed	Difference		Remarks
021 Administration					
397 00 10 0000 Transfer from Operations	150,000.00	150,000.00	0.00	100.0%	
021 Administration	**150,000.00**	**150,000.00**	**0.00**	**100.0%**	
027 Reserve #1					
361 11 00 0002 Investment Interest--Reserve Fund	25,000.00	25,000.00	0.00	100.0%	
027 Reserve #1	**25,000.00**	**25,000.00**	**0.00**	**100.0%**	
308 Beginning Balances					
308 91 00 0021 Beginning Fund Balance--Reserve #1	834,000.00	1,005,228.00	171,228.00	120.5%	
308 Beginning Balances	**834,000.00**	**1,005,228.00**	**171,228.00**	**120.5%**	
Fund Revenues:	**1,009,000.00**	**1,180,228.00**	**171,228.00**	**117.0%**	

Expenditures	Original	Proposed	Difference		Remarks
597 Interfund Transfers					
597 00 00 0011 Transfers-Out - Transfers-Out - Other Costs Allocations	0.00	600,000.00	600,000.00	0.0%	
597 Interfund Transfers	0.00	600,000.00	600,000.00	0.0%	
Fund Expenditures:	**0.00**	**600,000.00**	**600,000.00**	**0.0%**	
Fund Excess/(Deficit):	**1,009,000.00**	**580,228.00**			

2027 PROPOSED BUDGET CHANGES

028 Reserve Fund-Equipment & Apparatus

Revenues	Original	Proposed	Difference		Remarks
308 Beginning Balances					
308 91 00 0022 Beginning Fund Balance-Reserve 2	786,000.00	556,628.00	(229,372.00)	70.8%	
308 Beginning Balances	**786,000.00**	**556,628.00**	**(229,372.00)**	**70.8%**	
360 Interest & Other Earnings					
361 11 01 0000 Investment Interest-Reserve #2	20,000.00	5,000.00	(15,000.00)	25.0%	
360 Interest & Other Earnings	**20,000.00**	**5,000.00**	**(15,000.00)**	**25.0%**	
Fund Revenues:	**806,000.00**	**561,628.00**	**(244,372.00)**	**69.7%**	

Expenditures	Original	Proposed	Difference		Remarks
021 Administration					
597 22 00 0010 Transfer Out-to Operations	250,000.00	500,000.00	250,000.00	200.0%	
021 Administration	**250,000.00**	**500,000.00**	**250,000.00**	**200.0%**	
Fund Expenditures:	**250,000.00**	**500,000.00**	**250,000.00**	**200.0%**	
Fund Excess/(Deficit):	**556,000.00**	**61,628.00**			

2027 PROPOSED BUDGET CHANGES

500 Intermal Services

Revenues	Original	Proposed	Difference		Remarks
022 Suppression					
308 91 50 0000 Beginning Fund Balance	6,000.00	8,000.00	2,000.00	133.3%	
369 91 51 0000 Employee Contributions	0.00	0.00	0.00	0.0%	
022 Suppression	6,000.00	8,000.00	2,000.00	133.3%	
Fund Revenues:	**6,000.00**	**8,000.00**	**2,000.00**	**133.3%**	

Expenditures	Original	Proposed	Difference		Remarks
022 Suppression					
522 20 49 0103 Employee Recognition	6,000.00	8,000.00	2,000.00	133.3%	
022 Suppression	6,000.00	8,000.00	2,000.00	133.3%	
Fund Expenditures:	**6,000.00**	**8,000.00**	**2,000.00**	**133.3%**	
Fund Excess/(Deficit):	**0.00**	**0.00**			

2027 PROPOSED BUDGET CHANGES

Clallam Co.Fire Protection District No. 2

Fund Totals

Fund	Revenues				Expenditures			
	Original	Proposed	Difference		Original	Proposed	Difference	
020 General Operation Fund	5,891,461.00	7,274,100.03	1,382,639.03	123.5%	5,185,536.51	5,903,505.89	717,969.38	113.8%
027 Reserve	1,009,000.00	1,180,228.00	171,228.00	117.0%	0.00	600,000.00	600,000.00	0.0%
028 Reserve Fund-Equipment & Apparatı	806,000.00	561,628.00	(244,372.00)	69.7%	250,000.00	500,000.00	250,000.00	200.0%
500 Intermal Services	6,000.00	8,000.00	2,000.00	133.3%	6,000.00	8,000.00	2,000.00	133.3%
Excess/(Deficit):	**7,712,461.00**	**9,023,956.03**	**1,311,495.03**	**117.0%**	**5,441,536.51**	**7,011,505.89**	**1,569,969.38**	**128.9%**