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 2025-05
Adoption of 2026 Budget

WHEREAS, the District has held budget discussions on September 11, 2025, September 16, 2025, October 14, 2025, October 21, 2025, and November 18, 2025; and

WHEREAS, the Board of Fire Commissioners have considered and discussed all relevant information provided regarding the needs of the District in 2026;

THEREFORE BE IT RESOLVED, the Clallam County Fire District No. 2 Commissioners hereby approve and adopt the attached 2026 budget.

Adopted this 18th day of November, 2025.

Keith C. Cortner, Chairman

Dan A. Huff, Vice Chair

Steven G. Hopf, Commissioner

Attest: Heather Catuzo, Board Secretary

2026 PROPOSED BUDGET CHANGES

Clallam Co.Fire Protection District No. 2

Time: 09:14:26 Date: 11/13/2025

020 General Operation Fund

Revenues	Original	Proposed	Difference		Remarks
308 Beginning Balances					
308 91 00 0020 Beginning Fund Balance--Operations	0.00	1,400,000.00	1,400,000.00	0.0%	
308 Beginning Balances	**0.00**	**1,400,000.00**	**1,400,000.00**	**0.0%**	
310 Taxes					
311 10 00 0000 Real & Personal Property Taxes	0.00	3,620,000.00	3,620,000.00	0.0%	
310 Taxes	**0.00**	**3,620,000.00**	**3,620,000.00**	**0.0%**	
330 Intergovernmental Revenues					
332 93 40 0000 Ground Emergency Medical Transport Revenue	0.00	140,000.00	140,000.00	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	0.00	1,000.00	1,000.00	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	0.00	30,000.00	30,000.00	0.0%	
335 02 35 0000 DNR Other Trust 1	0.00	0.00	0.00	0.0%	
337 20 00 0000 Leasehold Excise Tax	0.00	1,000.00	1,000.00	0.0%	
337 40 00 0000 Private Harvest Tax	0.00	5,000.00	5,000.00	0.0%	
337 41 00 0000 DNR Timber Trust 2 Outside Courthouse	0.00	0.00	0.00	0.0%	
330 Intergovernmental Revenues	**0.00**	**177,000.00**	**177,000.00**	**0.0%**	
340 Charges For Goods & Services					
342 21 00 0010 Fire & EMS Cost Recovery	0.00	1,000.00	1,000.00	0.0%	
342 60 00 0010 Ambulance & Emergency Aid Fees	0.00	230,000.00	230,000.00	0.0%	
340 Charges For Goods & Services	**0.00**	**231,000.00**	**231,000.00**	**0.0%**	
350 Fines & Penalties					

2026 PROPOSED BUDGET CHANGES

020 General Operation Fund

Revenues	Original	Proposed	Difference		Remarks
350 Fines & Penalties					
359 90 00 0010 Court Penalties & Fines	0.00	50.00	50.00	0.0%	
350 Fines & Penalties	**0.00**	**50.00**	**50.00**	**0.0%**	
360 Interest & Other Earnings					
361 11 00 0001 Investment Interest	0.00	35,000.00	35,000.00	0.0%	
361 40 00 0030 Other Interest	0.00	50.00	50.00	0.0%	
362 50 00 0000 DNR Other Than Timber	0.00	1,000.00	1,000.00	0.0%	
367 11 00 0000 Contributions And Donations	0.00	1,000.00	1,000.00	0.0%	
369 91 00 0001 CPR/First Aid Training	0.00	2,000.00	2,000.00	0.0%	
369 91 00 0002 Class Tuition	0.00	5,000.00	5,000.00	0.0%	
369 91 00 0003 School Fire Protection	0.00	1,000.00	1,000.00	0.0%	
369 91 00 0010 Miscellaneous Revenue	0.00	1,000.00	1,000.00	0.0%	
360 Interest & Other Earnings	**0.00**	**46,050.00**	**46,050.00**	**0.0%**	
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%	
380 Non Revenues	**0.00**	**0.00**	**0.00**	**0.0%**	
390 Other Financing Sources					
395 10 00 0020 Sale Of Surplus Equipment	0.00	0.00	0.00	0.0%	
395 10 00 0030 Sale Of County Timber	0.00	0.00	0.00	0.0%	
395 20 00 0010 Insurance Comp For Damaged Assets	0.00	0.00	0.00	0.0%	
397 22 00 0032 Transfer In From Reserve #2	0.00	100,000.00	100,000.00	0.0%	
390 Other Financing Sources	**0.00**	**100,000.00**	**100,000.00**	**0.0%**	
Fund Revenues:	**0.00**	**5,574,100.00**	**5,574,100.00**	**0.0%**	

Expenditures	Original	Proposed	Difference	Remarks

2026 PROPOSED BUDGET CHANGES

020 General Operation Fund

Expenditures	Original	Proposed	Difference		Remarks
021 Administration					
522 10 10 0000 Staff-Administration	0.00	410,000.00	410,000.00	0.0%	
522 10 20 0020 Taxes--Administration	0.00	31,365.00	31,365.00	0.0%	
522 10 20 0031 Retirement--Administration	0.00	54,500.00	54,500.00	0.0%	
522 10 20 0037 Medical Insurance-Administration	0.00	10,754.00	10,754.00	0.0%	
522 10 20 0039 Workers Comp Ins.-Administration	0.00	10,000.00	10,000.00	0.0%	
522 10 20 0040 Unemployment Ins-Administration	0.00	1,000.00	1,000.00	0.0%	
522 10 20 0070 Uniforms & Clothing-Administration	0.00	1,000.00	1,000.00	0.0%	
522 10 31 0020 Operating Supplies-Administration	0.00	5,000.00	5,000.00	0.0%	
522 10 32 0010 Fuel-Administration	0.00	6,500.00	6,500.00	0.0%	
522 10 41 0020 Professional Services--Administration	0.00	150,000.00	150,000.00	0.0%	
522 10 41 0025 SBITA--Short Term Software Contracts	0.00	33,000.00	33,000.00	0.0%	
522 10 41 4410 Advertising	0.00	15,000.00	15,000.00	0.0%	
522 10 42 0010 Telephone--Administration	0.00	2,000.00	2,000.00	0.0%	
522 10 43 0010 Travel--Administration	0.00	2,000.00	2,000.00	0.0%	
522 10 46 0030 Insurance--General Liability	0.00	105,000.00	105,000.00	0.0%	
522 10 49 0040 Dues	0.00	4,000.00	4,000.00	0.0%	
522 10 49 0105 Transport Services Refund	0.00	1,500.00	1,500.00	0.0%	
591 22 70 0010 Copier Lease	0.00	3,200.00	3,200.00	0.0%	
594 22 64 0043 Computer Systems	0.00	10,000.00	10,000.00	0.0%	
597 00 10 0001 Transfer from Operations to Reserve #1	0.00	150,000.00	150,000.00	0.0%	
597 22 00 0033 Transfers-Out - To Reserve #2	0.00	250,000.00	250,000.00	0.0%	
597 22 00 0034 Transfer out to Reserve	0.00	0.00	0.00	0.0%	
522 10 11 0000 Staff Wages-Legislative	0.00	20,000.00	20,000.00	0.0%	
522 10 20 0021 Taxes--Legislative	0.00	1,530.00	1,530.00	0.0%	

2026 PROPOSED BUDGET CHANGES

020 General Operation Fund

Expenditures	Original	Proposed	Difference		Remarks
021 Administration					
522 10 20 0038 Benefits--Life Insurance, Legislative	0.00	338.00	338.00	0.0%	
522 10 20 0041 Benefits-Uniforms, Legislative	0.00	500.00	500.00	0.0%	
522 10 41 0022 Professional Services-Legislative	0.00	4,000.00	4,000.00	0.0%	
522 10 41 0615 Elections	0.00	25,000.00	25,000.00	0.0%	
522 10 43 0011 Travel Expenses-Legislative	0.00	4,000.00	4,000.00	0.0%	
522 10 49 0041 Subscriptions-Dues, Legislative	0.00	3,000.00	3,000.00	0.0%	
200 LEGISLATIVE EXPENSES	**0.00**	**58,368.00**	**58,368.00**	**0.0%**	
021 Administration	**0.00**	**1,314,187.00**	**1,314,187.00**	**0.0%**	
022 Suppression					
522 20 10 0002 Staff--Suppression	0.00	72,000.00	72,000.00	0.0%	
522 20 10 0003 Stipends--Suppression & Miscellaneous	0.00	20,000.00	20,000.00	0.0%	
522 20 10 0021 Vacation/Sick Buyout	0.00	5,000.00	5,000.00	0.0%	
522 20 20 0020 Taxes-Operations	0.00	7,420.50	7,420.50	0.0%	
522 20 20 0030 Retirement--Volunteer/BVFF	0.00	6,300.00	6,300.00	0.0%	
522 20 20 0031 Retirement-Career	0.00	3,830.40	3,830.40	0.0%	
522 20 20 0035 Immunizations	0.00	100.00	100.00	0.0%	
522 20 20 0037 Medical Insurance--Operations	0.00	36,210.00	36,210.00	0.0%	
522 20 20 0039 Workers Comp Ins.-Operations	0.00	1,000.00	1,000.00	0.0%	
522 20 20 0040 Unemployment Ins.-Operations	0.00	600.00	600.00	0.0%	
522 20 20 0070 Uniforms	0.00	12,000.00	12,000.00	0.0%	
522 20 31 0020 Operating Supplies-Operations	0.00	12,000.00	12,000.00	0.0%	
522 20 32 0010 Fuel-Operations	0.00	35,000.00	35,000.00	0.0%	
522 20 35 0010 Small Tools & Minor Equipment	0.00	25,000.00	25,000.00	0.0%	
522 20 41 0021 Medical/Physicals	0.00	1,000.00	1,000.00	0.0%	
522 20 41 0033 Pre Employment Background Checks	0.00	1,000.00	1,000.00	0.0%	
522 20 41 0560 PENCOM	0.00	76,800.00	76,800.00	0.0%	
522 20 41 0620 OPSCAN	0.00	10,000.00	10,000.00	0.0%	
522 20 42 0010 Cellular/MDTs/Tablets	0.00	9,000.00	9,000.00	0.0%	

2026 PROPOSED BUDGET CHANGES

020 General Operation Fund

Expenditures	Original	Proposed	Difference		Remarks
022 Suppression					
522 20 43 0010 Travel--Operations	0.00	1,000.00	1,000.00	0.0%	
522 20 48 0040 Equipment - Repairs & Maintenance	0.00	20,000.00	20,000.00	0.0%	
522 20 48 0042 Vehicle- Repairs & Maintenance	0.00	50,000.00	50,000.00	0.0%	
594 22 64 0012 Capital Purchase--	0.00	0.00	0.00	0.0%	
594 22 64 0013 Capital Purchase-Water Tender	0.00	0.00	0.00	0.0%	
594 22 64 0014 Capital Purchase-Command Vehicle	0.00	0.00	0.00	0.0%	
594 22 64 0016 Capital Purchase-Extrication Tools	0.00	0.00	0.00	0.0%	
594 22 64 0018 Capital Purchase--Radios	0.00	100,000.00	100,000.00	0.0%	
594 22 64 0057 Capital Purchase--Fire Hose	0.00	10,000.00	10,000.00	0.0%	
594 22 64 0058 Capital Purchase--Personal Protective Gear	0.00	30,000.00	30,000.00	0.0%	
594 22 64 0059 Capital Purchase: Diesel Exhaust Capturing Systems	0.00	0.00	0.00	0.0%	
022 Suppression	**0.00**	**545,260.90**	**545,260.90**	**0.0%**	
023 Facilities					
522 50 31 0020 Operating Supplies-Facilities	0.00	7,000.00	7,000.00	0.0%	
522 50 35 0010 Small Tools And Minor Equipment-Facilities	0.00	10,000.00	10,000.00	0.0%	
522 50 41 0600 Intergovernmental Fees	0.00	2,000.00	2,000.00	0.0%	
522 50 47 0090 Utility Services-Facilities	0.00	55,000.00	55,000.00	0.0%	
522 50 48 0010 Building Repair & Maintenance	0.00	20,000.00	20,000.00	0.0%	
591 22 79 0010 Principal Payment--Administration Building	0.00	19,900.00	19,900.00	0.0%	
592 22 83 0020 Non-Voted Interest Administration Building	0.00	7,251.86	7,251.86	0.0%	
592 22 83 0021 Non-Voted Interest Mt Pleasant Road	0.00	32,280.00	32,280.00	0.0%	
592 22 89 0030 Interest And Other Debt Service Costs - Other Debt Service Costs	0.00	500.00	500.00	0.0%	

2026 PROPOSED BUDGET CHANGES

020 General Operation Fund

Expenditures	Original	Proposed	Difference		Remarks
023 Facilities					
594 22 61 0010 Capital Purchase--Stn 22 Living Quarters	0.00	335,000.00	335,000.00	0.0%	
594 22 62 0110 Capital Expenditures/Expenses - Land And Land Improvements	0.00	0.00	0.00	0.0%	
594 22 64 0015 Capital Purchase--Station 21 Compressor	0.00	0.00	0.00	0.0%	
594 22 64 0065 Furnishings	0.00	15,000.00	15,000.00	0.0%	
023 Facilities	**0.00**	**503,931.86**	**503,931.86**	**0.0%**	
024 Prevention & Public Education					
522 30 10 0030 Stipends--Prevention	0.00	2,000.00	2,000.00	0.0%	
522 30 20 0020 Benefits--Prevention	0.00	153.00	153.00	0.0%	
522 30 31 0020 Operating Supplies--Prevention	0.00	3,000.00	3,000.00	0.0%	
024 Prevention & Public Education	**0.00**	**5,153.00**	**5,153.00**	**0.0%**	
025 Training					
522 41 10 0030 Stipends--External Training	0.00	2,500.00	2,500.00	0.0%	
522 41 20 0020 Benefits--External Training	0.00	191.25	191.25	0.0%	
522 41 31 0020 Operating Supplies--External Training	0.00	4,000.00	4,000.00	0.0%	
522 45 10 0030 Stipends--Internal Training	0.00	25,000.00	25,000.00	0.0%	
522 45 20 0020 Benefits--Internal Training	0.00	1,912.50	1,912.50	0.0%	
522 45 31 0020 Operating Supplies--Internal Training	0.00	3,000.00	3,000.00	0.0%	
522 45 41 0020 Professional Services--Internal Training	0.00	45,000.00	45,000.00	0.0%	
522 45 41 0181 Tuition Reimbursement	0.00	1,500.00	1,500.00	0.0%	
522 45 43 0020 Travel-Training	0.00	15,000.00	15,000.00	0.0%	
522 45 48 0036 Fireblast Trailer Maintenance	0.00	0.00	0.00	0.0%	
025 Training	**0.00**	**98,103.75**	**98,103.75**	**0.0%**	

2026 PROPOSED BUDGET CHANGES

020 General Operation Fund

Expenditures	Original	Proposed	Difference		Remarks
026 EMS					
522 70 10 0005 Overtime	0.00	125,000.00	125,000.00	0.0%	
522 70 10 0010 Salaries--EMS	0.00	1,100,000.00	1,100,000.00	0.0%	
522 70 10 0030 Stipends--EMS	0.00	35,000.00	35,000.00	0.0%	
522 70 20 0020 Taxes-EMS	0.00	96,390.00	96,390.00	0.0%	
522 70 20 0031 LEOFF II--EMS	0.00	65,690.00	65,690.00	0.0%	
522 70 20 0037 Medical Insurances--EMS	0.00	271,200.00	271,200.00	0.0%	
522 70 20 0039 Workers Comp Ins-EMS	0.00	141,000.00	141,000.00	0.0%	
522 70 20 0040 Unemployment Ins-EMS	0.00	2,700.00	2,700.00	0.0%	
522 70 31 0020 Operating Supplies--EMS	0.00	35,000.00	35,000.00	0.0%	
522 70 35 0010 Small Tools & Minor Equipment--EMS	0.00	10,000.00	10,000.00	0.0%	
522 70 41 0020 Professional Services--EMS	0.00	40,000.00	40,000.00	0.0%	
522 70 48 0040 Equipment Repair & Maintenance--EMS	0.00	5,000.00	5,000.00	0.0%	
594 22 64 0010 Capital Purchase--Auto CPR Devices	0.00	30,000.00	30,000.00	0.0%	
594 22 64 0111 Capital Purchase - Power Lift Gurney	0.00	0.00	0.00	0.0%	
026 EMS	**0.00**	**1,956,980.00**	**1,956,980.00**	**0.0%**	
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 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%**	
594 Capital Expenditures					
594 22 64 0017 Capital Expenditures/Expenses-Fit Tester	0.00	0.00	0.00	0.0%	

2026 PROPOSED BUDGET CHANGES

020 General Operation Fund

Expenditures	Original	Proposed	Difference		Remarks
594 Capital Expenditures					
594 Capital Expenditures	0.00	0.00	0.00	0.0%	
Fund Expenditures:	**0.00**	**4,423,616.51**	**4,423,616.51**	**0.0%**	
Fund Excess/(Deficit):	**0.00**	**1,150,483.49**			

2026 PROPOSED BUDGET CHANGES

027 Reserve

Revenues	Original	Proposed	Difference		Remarks
021 Administration					
397 00 10 0000 Transfer from Operations	0.00	150,000.00	150,000.00	0.0%	
021 Administration	**0.00**	**150,000.00**	**150,000.00**	**0.0%**	
027 Reserve #1					
361 11 00 0002 Investment Interest--Reserve Fund	0.00	25,000.00	25,000.00	0.0%	
027 Reserve #1	**0.00**	**25,000.00**	**25,000.00**	**0.0%**	
308 Beginning Balances					
308 91 00 0021 Beginning Fund Balance--Reserve #1	0.00	834,000.00	834,000.00	0.0%	
308 Beginning Balances	**0.00**	**834,000.00**	**834,000.00**	**0.0%**	
Fund Revenues:	**0.00**	**1,009,000.00**	**1,009,000.00**	**0.0%**	
Fund Excess/(Deficit):	**0.00**	**1,009,000.00**			

2026 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	0.00	786,000.00	786,000.00	0.0%	
308 Beginning Balances	**0.00**	**786,000.00**	**786,000.00**	**0.0%**	
360 Interest & Other Earnings					
361 11 01 0000 Investment Interest-Reserve #2	0.00	20,000.00	20,000.00	0.0%	
360 Interest & Other Earnings	**0.00**	**20,000.00**	**20,000.00**	**0.0%**	
397 Interfund Transfers					
397 22 00 0033 Transfer In From Operations	0.00	250,000.00	250,000.00	0.0%	
397 Interfund Transfers	**0.00**	**250,000.00**	**250,000.00**	**0.0%**	
Fund Revenues:	**0.00**	**1,056,000.00**	**1,056,000.00**	**0.0%**	

Expenditures	Original	Proposed	Difference		Remarks
597 Interfund Transfers					
597 22 00 0010 Transfer Out-to Operations	0.00	100,000.00	100,000.00	0.0%	
597 Interfund Transfers	**0.00**	**100,000.00**	**100,000.00**	**0.0%**	
Fund Expenditures:	**0.00**	**100,000.00**	**100,000.00**	**0.0%**	
Fund Excess/(Deficit):	**0.00**	**956,000.00**			

2026 PROPOSED BUDGET CHANGES

500 Intermal Services

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

Expenditures	Original	Proposed	Difference		Remarks
022 Suppression					
522 20 49 0103 Employee Recognition	0.00	6,000.00	6,000.00	0.0%	
022 Suppression	0.00	6,000.00	6,000.00	0.0%	
Fund Expenditures:	**0.00**	**6,000.00**	**6,000.00**	**0.0%**	
Fund Excess/(Deficit):	**0.00**	**0.00**			

2026 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	0.00	5,574,100.00	5,574,100.00	0.0%	0.00	4,423,616.51	4,423,616.51	0.0%
027 Reserve	0.00	1,009,000.00	1,009,000.00	0.0%	0.00	0.00	0.00	0.0%
028 Reserve Fund-Equipment & Apparati	0.00	1,056,000.00	1,056,000.00	0.0%	0.00	100,000.00	100,000.00	0.0%
500 Intermal Services	0.00	6,000.00	6,000.00	0.0%	0.00	6,000.00	6,000.00	0.0%
Excess/(Deficit):	**0.00**	**7,645,100.00**	**7,645,100.00**	**0.0%**	**0.00**	**4,529,616.51**	**4,529,616.51**	**0.0%**