

# General Fund

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Fund 10

## FUND DESCRIPTION

The **General Fund** budget is the operations budget for the Fire District and is presented in this document by organizational totals first, followed by combined programs and departments. The individual cost centers are generally combined as they are operationally organized. Within each of the units, the following categories are presented where appropriate: **Personnel Services, Materials and Services, Capital Outlay, Contingency, Transfers, and Ending Fund Balance.**

## BUDGET SUMMARY

Expenditures	2007-08 Actual	2008-09 Actual	2009-10 Budget	2010-11 Budget
Personnel Services	\$50,979,290	\$53,795,595	\$60,974,778	<b>\$65,857,483</b>
Materials and Services	7,307,332	7,801,526	9,060,114	<b>9,365,775</b>
Operating Transfers Out	2,764,125	3,265,453	5,020,016	<b>3,756,398</b>
Operating Contingency			5,845,071	<b>5,838,104</b>
Ending Fund Balance	30,880,694	32,752,110	15,841,721	<b>16,942,393</b>
Total Expenditures	\$91,931,441	\$97,614,684	\$96,741,700	<b>\$101,760,153</b>

## 2010-11 SIGNIFICANT CHANGES

The General Fund **personnel** strength for the 2010-11 fiscal year is budgeted at **446.38** full-time equivalent positions (FTE). A net of 9.3 positions are added to the 2010-11 budget. A Human Resources Manager is proposed to add resources to the Human Resources Department, which in recent years had been supplemented through Chief Officer temporary assignment rotations and contracted temporary staff. A new SCBA Technician is proposed to bring in-house and enhance respiratory protection program services, implementation and maintenance of the respiratory protection equipment, including the proposed complete replacement of self-contained breathing apparatus, air bottles, and work on the certification program. An additional Fleet Maintenance Technician is proposed to support the District fleet and the District's ability to service its partner fire agencies for additional contracted revenue. Recruit academy training staff and the cost of recruits have increased by 2.8 FTE for the contingent need to operate two rather than one recruit training academies to provide either new SAFER grant funded positions or replacement firefighter positions due to retirements. There are currently 23 union employees who are eligible to retire by July 1, 2010, as well as another six who reach retirement eligibility in 2010-11.

An additional 3.5 FTE of staffing is reflected in the Floater Pool, which are firefighter positions that provide relief shift coverage for regularly scheduled time off work as well as coverage to fill shifts at straight time for those firefighters off work due to military leave, on-the-job and off-the-job injuries or medical conditions. For 2008-09, the District experienced an average of 19.5 line firefighters positions off a month in extended leaves and 18.9 a month for the first nine months of fiscal year 2009-10. The Union contract provides for up to 45 positions to be in the Floater Pool and depending upon staffing turnover, military and other extended leaves, and retirements, the District manages the numbers in the Floater or Relief Pool to provide sufficient staffing of all line positions. The number of actual filled positions fluctuates depending upon actual absences and other extended leaves as well as retirements.

For 2010-11, there is no proposed salary range adjustment proposed for non-union staff given local economic factors. The Union workforce will also have no range adjustment. However, as part of the labor contract negotiated through June 30, 2012, lump-sum payments totaling \$617,875 will be distributed to certain more senior members of the Union workforce. In addition, for those Union employees who increase their personal 457 plan contributions or maintain contributions at higher levels, an additional 2% of matching contributions will occur.

## *General Fund, continued*

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PERS contributions are budgeted at 19.96%, a percent higher than the prior year, in order to continue preparing for the expected rate increase in 2011-13 and future bienniums. Medical insurance for the Union is budgeted to increase based on actual increases up to a cap not to exceed 10% and non-union insurances are budgeted again at top step family rates. Preliminary indications in renewal discussions indicate the actual premium increases may well be lower. All employees, both union and non-union, contribute insurance co-payments toward their monthly medical insurance. Vacation Relief was increased significantly to better reflect actual expenses. Because vacation hours accrued each year increase with seniority, the District has recently been experiencing vacation usage rates in line with a more senior workforce and determined budgeting for an increased number of shifts off per line employee to be necessary. Numerous other accounts were reduced in the concerted effort to control costs of operations.

Materials and Services was increased a total of 3.37% or \$305,661 overall. Account 5361, Maintenance and Repair of Buildings and Building Improvements, was increased \$185,370, reflecting needed maintenance projects throughout the District's fire stations and operating centers. Other Professional Services, Account 5414, was increased \$123,431, to include \$68,615 of moving assistance to the Command and Business Operations Center and subsequent moves from the current Jenkins Road center to the North Division Blanton Street complex; \$20,000 of physical therapy services to assist in getting line employees back to work sooner, thus saving relief shifts; and \$27,000 of MUNIS training on the new software to be implemented in phases II and III. Account 5367, Maintenance and Repair Office Equipment, was increased \$44,670 for copier leases and operating charges reflecting a desire to replace facsimiles, printers, and scanners at fire stations with one copy machine device, as well as placeholders for new leases of copier machines in the new Command and Business Center. Custodial and Building Services was also increased to reflect the costs of an additional building. Temporary Services was reduced to reflect less contracted staff in Human Resources and Telephone Expenses have been reduced due to VOIP implementation. After a one year hiatus, the Safety program was reinstated in the budget to support the District's Safety program.

Election Expense, Account 5574, was increased to \$65,000, to reflect expected county-assessed Board Member election costs.

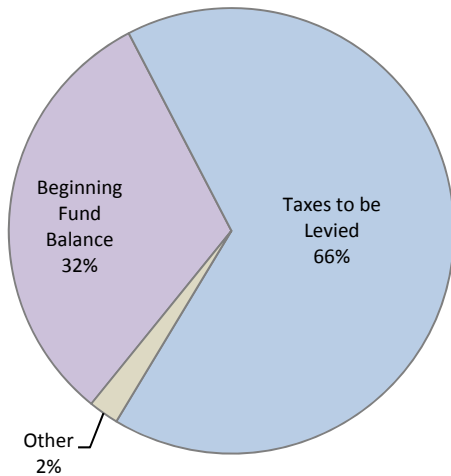
On April 16, 2010, a major reorganization of the District operations was announced to be effective on July 1, 2010. This reorganization was announced after budget managers had prepared their budgets and updated change strategies and 2010-11 performance objectives. This planned budget reflects the proposed reorganization through the moves to the new operating centers. In order to foster the changes desired for TVF&R, the District restructured its operations to achieve:

- Connection to the community
- Integrated Operations
- Reduce community risks

Accordingly, the follow pages will outline changes to functions, programs, and staffing assignments.

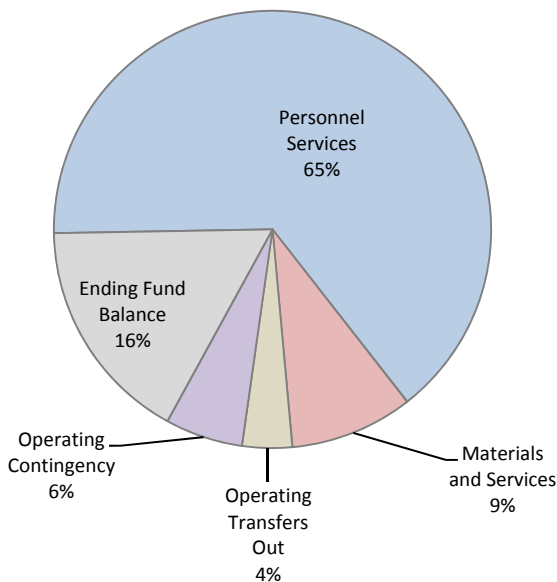
## General Fund, continued

### GENERAL FUND RESOURCES BY BUDGET CATEGORY



Resources	2010-11 Budget	Percent of Budget
Beginning Fund Balance	\$32,090,296	31.54%
Taxes to be Levied	67,443,676	66.28%
Previously Levied Taxes	1,219,729	1.20%
Taxes in Lieu of Property Taxes	12,353	<0.1%
Interest on Investments	294,791	0.29%
Interest on Property Tax	34,440	<0.1%
Contract Revenue	168,600	0.17%
Program Revenue	266,460	0.26%
Regional Hazmat Responses	5,500	<0.1%
Special Service Charges	50,319	<0.1%
Training Classes	28,710	<0.1%
Rental Income	122,779	0.12%
Miscellaneous Revenue	22,500	<0.1%
<b>Total Resources</b>	<b>\$101,760,153</b>	<b>100.00%</b>

### GENERAL FUND REQUIREMENTS BY BUDGET CATEGORY



Requirements	2010-11 Budget	Percent of Budget
Personnel Services	\$65,857,483	64.72%
Materials and Services	9,365,775	9.20%
Operating Transfers Out	3,756,398	3.69%
Operating Contingency	5,838,104	5.74%
Ending Fund Balance	16,942,393	16.65%
<b>Total Requirements</b>	<b>\$101,760,153</b>	<b>100.00%</b>

## General Fund, continued

### CONSOLIDATED BUDGET SUMMARY BY REQUIREMENTS FOR THE GENERAL FUND BY DIRECTORATE AND DEPARTMENTS

Requirements	Personnel Costs	Materials & Services	Other	2010-11 Budget
<b>Command Directorate</b>				
Board of Directors		\$117,310		\$117,310
Civil Service Commission	\$96,091	30,403		126,494
Fire Chief's Office	2,606,774	434,236		3,041,010
Emergency Management	152,522	22,074		174,596
<b>Total Command Directorate</b>	<b>2,855,387</b>	<b>604,023</b>		<b>3,459,410</b>
<b>Business Operations Directorate</b>				
Human Resources	829,522	129,205		958,727
Planning	608,501	170,233		778,734
Logistics	371,501	80,316		451,817
Fleet Maintenance	1,302,627	654,065		1,956,692
Facilities Maintenance	879,370	799,325		1,678,695
Information Technology	1,240,581	892,831		2,133,412
Communications	461,242	1,748,437		2,209,679
Supply	492,222	194,133		686,355
Media Services	254,632	13,031		267,663
<b>Total Business Operations Directorate</b>	<b>6,440,198</b>	<b>4,681,576</b>		<b>11,121,774</b>
<b>Finance Directorate</b>				
Finance	1,257,464	534,945		1,792,409
<b>Total Finance Directorate</b>	<b>1,257,464</b>	<b>534,945</b>		<b>1,792,409</b>
<b>Integrated Operations Directorate</b>				
North Integrated Operations	17,527,662	612,621		18,140,283
Central Integrated Operations	15,482,307	643,395		16,125,702
South Integrated Operations	12,734,573	540,779		13,275,352
EMS/Health/Wellness	1,396,897	711,172		2,108,069
Training/Safety	1,207,207	277,162		1,484,369
External Training	23,777	11,100		34,877
Recruits	1,526,515	168,425		1,694,940
Integrated Operations Administration	101,730	364,898		466,628
Volunteer Program	64,550	208,079		272,629
Relief Pool Personnel	5,239,217	7,600		5,246,817
<b>Total Integrated Operations Directorate</b>	<b>55,304,435</b>	<b>3,497,231</b>		<b>58,849,665</b>
<b>Non-Organizational</b>				
Operating Transfers Out			\$3,756,398	3,756,398
Operating Contingency			5,838,104	5,838,104
Ending Fund Balance			16,942,393	16,942,393
<b>Total Requirements</b>	<b>\$65,857,483</b>	<b>\$9,365,775</b>	<b>\$26,536,895</b>	<b>\$101,760,153</b>

## General Fund, continued

### GENERAL FUND PERSONNEL SUMMARY

Program	2007-08 Actual	2008-09 Actual	2009-10 Budget	2010-11 Budget	Increase (Decrease)
<b>Command Directorate</b>					
Fire Chief's Office	5.50	9.50	9.50	13.00	3.50
Emergency Management	1.00	1.00	1.00	1.00	0.00
<b>Total Command Directorate</b>	6.50	10.50	10.50	14.00	3.50
<b>Business Operations Directorate</b>					
Human Resources	6.00	6.00	6.00	6.00	0.00
Planning	0.00	0.00	0.00	5.00	5.00
Logistics	7.00	5.00	6.00	3.00	(3.00)
Fleet Maintenance	10.00	10.00	10.00	11.00	1.00
Facility Maintenance	7.00	7.00	9.00	8.00	(1.00)
Information Technology	8.00	9.00	9.00	9.00	0.00
Communications	3.00	4.00	4.00	4.00	0.00
Supply	4.25	4.50	5.00	5.00	0.00
Media Services	1.50	1.50	2.00	2.00	0.00
<b>Total Business Operations Directorate</b>	46.75	47.00	51.00	53.00	2.00
<b>Finance Directorate</b>					
Finance	7.00	7.50	10.50	9.50	(1.00)
<b>Total Finance Directorate</b>	7.00	7.50	10.50	9.50	(1.00)
<b>Integrated Operations Directorate</b>					
<b>North Integrated Operations</b>	0.00	0.00	0.00	12.00	12.00
Station 60 (Cornell Road) <sup>(1)</sup>	9.00	9.00	9.00	9.00	0.00
Station 61 (Butner Road)	16.00	16.00	14.00	14.00	0.00
Station 62 (Aloha)	16.00	16.00	14.00	13.00	(1.00)
Station 64 (Somerset)	12.00	12.00	12.00	12.00	0.00
Station 65 (West Slope)	9.00	12.00	12.00	12.00	0.00
Station 66 (Brockman Road)	12.00	12.00	12.00	12.00	0.00
Station 67 (Farmington Road)	21.00	21.00	24.00	25.00	1.00
Station 68 (Oak Hills) <sup>(1)</sup>	9.00	9.00	12.00	9.00	(3.00)
<b>Central Integrated Operations</b>	0.00	0.00	0.00	14.50	14.50
Station 33 (Sherwood)	12.00	12.00	12.00	12.00	0.00
Station 35 (King City)	16.00	16.00	14.00	14.00	0.00
Station 50 (Walnut)	8.00	12.00	12.00	13.00	1.00
Station 51 (Tigard)	21.00	21.00	24.00	24.00	0.00
Station 53 (Progress)	16.00	14.00	14.00	14.00	0.00
Station 69 (Cooper Mountain) <sup>(1)</sup>	9.00	9.00	9.00	9.00	0.00
<b>South Integrated Operations</b> <sup>(2)</sup>	0.00	0.00	0.00	10.38	10.38
Station 34 (Tualatin)	12.00	18.00	14.00	12.00	(2.00)
Station 52 (Wilsonville)	12.00	12.00	12.00	12.00	0.00
Station 56 (Elligsen Road)	13.00	9.00	12.00	13.00	1.00
Station 57 (Mountain Road)	9.00	9.00	9.00	12.00	3.00
Station 58 (Bolton)	12.00	12.00	12.00	12.00	0.00
Station 59 (Willamette)	9.00	9.00	12.00	12.00	0.00
EMS / Health / Wellness	6.00	6.00	6.00	9.00	3.00
Training/Safety, External Training & Recruits	17.50	16.20	14.20	17.00	2.80
Integrated Operations Admin.(reorganized)	16.00	15.00	16.00	0.00	(16.00)
Relief Pool Personnel	36.00	36.00	36.50	42.00	5.50
<b>Total Integrated Operations Directorate</b>	328.50	333.20	337.70	369.88	32.18
Community Services (reorganized)	5.00	5.00	5.00	0.00	(5.00)
Fire Prevention (reorganized)	23.75	23.75	22.38	0.00	(22.38)
<b>Total Full-Time Equivalents (FTE)</b>	417.50	426.95	437.08	446.38	9.30

<sup>(1)</sup> These stations are budgeted at a total of 9 FTE per station; however, the District has requested funds for 9 FTE (3 FTE per station) through the FEMA Staffing for Adequate Fire and Emergency Response (SAFER) grant. If approved and accepted, the FTEs would increase these stations to a total of 12 FTE (4 per shift).

<sup>(2)</sup> In addition two Battalion Chiefs are anticipated to be funded by the SAFER grant award. If approved and accepted, the total FTE's in the South Operating Center would increase to 12.38.

## ***General Fund, continued***

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### **NON-ORGANIZATIONAL**

#### **Operating Transfers**

Transfers are made to six funds for the purpose of providing resources for those funds as depicted below:

<b>Fund</b>	<b>2010-11 Budget</b>
Capital Improvements Fund	<b>\$3,109,354</b>
Emergency Management Fund	<b>57,019</b>
Grants Fund	<b>93,614</b>
Retiree Medical Insurance Stipend Fund	<b>83,285</b>
Pension Trust Fund	<b>373,852</b>
Volunteer LOSAP Fund	<b>39,274</b>
<b>Total Transfers</b>	<b>\$3,756,398</b>

#### **Operating Contingency**

The Operating Contingency appropriation allows the District the ability to transfer appropriations into other appropriation categories during the year through either resolution or a supplemental budget process. The District, by law, is authorized to do so only for expenditures not anticipated or determinable at the time of budget adoption. The appropriation of Operating Contingency allows for a measure of disaster preparedness. During 2010-11, the District expects remaining contingency will revert ending fund balance to carryover as beginning fund balance in fiscal year 2011-12.

#### **Ending Fund Balance**

The Ending Fund Balance is budgeted at \$16,942,393. While listed as a requirement, it is actually a resource for the ensuing fiscal year and cannot be expended in this fiscal year. It is the District's philosophy to provide funding for the ensuing year's requirements until levied taxes are received, which is a period of approximately five months. When calculating the budgeted ending fund balance necessary, the District includes an expectation that a percentage of budgeted funds will not be expended based upon historical expenditure ratios. It is believed the actual ending fund balance will be sufficient to provide operating reserves in the 2011-12 fiscal year.

# General Fund

	Actual Prior FY 2008	Actual Prior FY 2009	Budget Prior FY 2010	Budget Proposed FY 2011	Budget Approved FY 2011	Budget Adopted FY 2011
5001 Salaries & Wages Union	19,721,524	19,621,429	22,890,165	24,029,607	24,029,607	24,029,607
5002 Salaries & Wages Nonunion	5,857,670	6,367,794	8,142,675	8,421,989	8,421,989	8,421,989
5003 Vacation Taken Union	2,528,064	2,665,510	2,966,214	2,990,799	2,990,799	2,990,799
5004 Vacation Taken Nonunion	440,404	479,168	804,269	819,522	819,522	819,522
5005 Sick Leave Taken Union	611,486	672,289	928,865	944,504	944,504	944,504
5006 Sick Taken Nonunion	127,495	112,459				
5007 Personal Leave Taken Union	275,377	298,292				
5008 Personal Leave Taken Nonunion	51,371	43,090				
5010 Comp Taken Nonunion	16,392	18,543				
5015 Vacation Sold	127,207	134,838	290,245	271,555	271,555	271,555
5016 Vacation Sold at Retirement	113,255	109,499	222,127	211,626	211,626	211,626
5017 PEHP Vac Sold at Retirement	239,629	235,857	218,803	220,777	220,777	220,777
5020 Deferred Comp Match Union	342,108	350,840	462,958	1,009,648	1,009,648	1,009,648
5021 Deferred Comp Match Nonunion	115,659	114,091	237,409	235,287	235,287	235,287
5030 Volunteer Incentive/Reimburse	64,480	57,850	120,000			
5041 Severance Pay		21,667				
5101 Vacation Relief	2,234,168	2,873,976	2,125,385	2,755,279	2,755,279	2,755,279
5102 Duty Chief Relief	113,640	192,123	199,016	286,576	286,576	286,576
5105 Sick Relief	533,623	594,545	484,393	482,972	482,972	482,972
5110 Personal Leave Relief	320,756	370,782	309,414	308,505	308,505	308,505
5115 Vacant Slot Relief	634,449	785,452				
5118 Standby Overtime	25,493	26,575	19,816	20,149	20,149	20,149
5120 Overtime Union	788,909	1,049,081	871,220	774,194	774,194	774,194
5121 Overtime Nonunion	52,655	51,839	60,284	60,474	60,474	60,474
5123 Comptime Sold Nonunion	760	1,661				
5201 PERS Taxes	6,337,187	6,784,216	7,832,355	8,863,547	8,863,547	8,863,547
5203 FICA/MEDI	2,508,835	2,647,622	3,160,240	3,428,606	3,428,606	3,428,606
5206 Worker's Comp	896,929	812,588	955,275	1,158,026	1,158,026	1,158,026
5207 TriMet/Wilsonville Tax	215,119	231,638	278,339	314,541	314,541	314,541
5208 OR Worker's Benefit Fund Tax	13,940	13,921	32,890	32,370	32,370	32,370
5210 Medical Ins Union	4,057,378	4,352,432	5,005,243	5,556,532	5,556,532	5,556,532
5211 Medical Ins Nonunion	800,955	902,097	1,403,526	1,595,317	1,595,317	1,595,317
5220 Post Retire Ins Union	179,308	194,700	195,288	197,400	197,400	197,400
5221 Post Retire Ins Nonunion	76,466	93,373	94,050	98,550	98,550	98,550
5230 Dental Ins Nonunion	120,570	127,579	191,778	222,051	222,051	222,051
5240 Life/Disability Insurance	85,336	91,472	108,820	124,300	124,300	124,300
5250 Unemployment Insurance	28,090	36,099	18,000	18,000	18,000	18,000
5260 Employee Assist Insurance	9,695	7,268	11,670	11,070	11,070	11,070
5270 Uniform Allowance	140,638	123,125	162,566	192,404	192,404	192,404
5280 Physical Exams/Shots	64,506	20,151				
5290 Employee Tuition Reimburse	47,286	54,063	95,400	124,986	124,986	124,986
5295 Vehicle Allowance	60,480	53,999	76,080	76,320	76,320	76,320
<b>Total Personnel Services</b>	<b>50,979,290</b>	<b>53,795,595</b>	<b>60,974,778</b>	<b>65,857,483</b>	<b>65,857,483</b>	<b>65,857,483</b>
5300 Office Supplies	61,554	62,731	88,730	76,263	76,263	76,263
5301 Special Department Supplies	195,061	169,774	230,637	236,488	236,488	244,838
5302 Training Supplies	81,325	89,744	140,099	107,375	107,375	107,375
5303 Physical Fitness	8,751	9,472	13,000	7,000	7,000	7,000
5304 Hydrant Maintenance	3,998	7,500	5,000	5,000	5,000	5,000
5305 Fire Extinguisher	4,932	3,031	6,414	12,185	12,185	12,185
5306 Photography Supplies & Process	1,386	1,362	5,715	500	500	500
5307 Smoke Detector Program	451	5,401	5,500	4,200	4,200	4,200
5311 Haz Mat Materials In Area	1,193	475	1,530	1,530	1,530	1,530

# General Fund

	<b>Actual Prior FY 2008</b>	<b>Actual Prior FY 2009</b>	<b>Budget Prior FY 2010</b>	<b>Budget Proposed FY 2011</b>	<b>Budget Approved FY 2011</b>	<b>Budget Adopted FY 2011</b>
5315 Haz Mat Respon Out of Area			2,040	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
5320 EMS Supplies	218,928	215,320	250,155	<b>266,760</b>	<b>266,760</b>	<b>266,760</b>
5321 Fire Fighting Supplies	163,097	172,957	213,115	<b>141,079</b>	<b>141,079</b>	<b>141,079</b>
5323 Food Service	31,130	23,251	33,170	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
5325 Protective Clothing	98,120	44,464	122,283	<b>121,440</b>	<b>121,440</b>	<b>169,440</b>
5330 Noncapital Furniture & Equip	112,923	139,545	122,460	<b>137,597</b>	<b>137,597</b>	<b>159,162</b>
5340 Software Expense/Upgrades	56,185	54,930	35,606	<b>16,400</b>	<b>16,400</b>	<b>16,900</b>
5350 Apparatus Fuel/Lubricants	337,580	268,397	374,076	<b>365,805</b>	<b>365,805</b>	<b>365,805</b>
5361 M&R Bldg/Bldg Equip & Improv	579,607	682,816	562,735	<b>748,105</b>	<b>748,105</b>	<b>748,105</b>
5362 UST Expense		9,618		<b>12,000</b>	<b>12,000</b>	<b>12,000</b>
5363 Vehicle Maintenance	445,268	471,865	539,120	<b>524,094</b>	<b>524,094</b>	<b>524,094</b>
5364 M&R Fire Communic Equip	53,915	42,612	17,800	<b>32,060</b>	<b>32,060</b>	<b>32,060</b>
5365 M&R Firefight Equip	105,689	98,797	201,750	<b>97,660</b>	<b>97,660</b>	<b>97,660</b>
5366 M&R EMS Equip	17,933	39,183	35,182	<b>37,575</b>	<b>37,575</b>	<b>37,575</b>
5367 M&R Office Equip	46,825	49,205	80,324	<b>124,994</b>	<b>124,994</b>	<b>124,994</b>
5368 M&R Computer Equip & Software	436,735	465,102	539,812	<b>481,677</b>	<b>481,677</b>	<b>476,177</b>
5400 Insurance Premium	228,950	257,762	283,500	<b>309,050</b>	<b>309,050</b>	<b>309,050</b>
5410 General Legal	172,528	299,966	178,150	<b>195,055</b>	<b>195,055</b>	<b>195,055</b>
5411 Collective Bargaining	45,338	22,111	20,000	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
5412 Audit & Related Filing Fees	41,508	20,798	44,185	<b>44,185</b>	<b>44,185</b>	<b>44,185</b>
5413 Consultant Fees	139,185	187,003	175,700	<b>195,700</b>	<b>195,700</b>	<b>195,700</b>
5414 Other Professional Services	451,067	439,216	632,482	<b>755,913</b>	<b>755,913</b>	<b>755,913</b>
5415 Printing	50,043	41,356	79,591	<b>81,030</b>	<b>81,030</b>	<b>81,030</b>
5416 Custodial & Bldg Services	47,474	47,837	66,300	<b>118,300</b>	<b>118,300</b>	<b>118,300</b>
5417 Temporary Services	38,315	124,102	374,718	<b>279,468</b>	<b>279,468</b>	<b>279,468</b>
5418 Trustee/Administrative Fees	15,291	13,209	17,843	<b>22,840</b>	<b>22,840</b>	<b>22,840</b>
5419 Chaplains Reimbursement	14,364	16,882	18,500	<b>18,500</b>	<b>18,500</b>	<b>18,500</b>
5420 Dispatch	1,235,954	1,207,347	1,351,243	<b>1,392,222</b>	<b>1,392,222</b>	<b>1,392,222</b>
5421 BOD Allowance	3,550	4,164	4,500	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
5430 Telephone	277,185	265,923	334,593	<b>272,178</b>	<b>272,178</b>	<b>272,178</b>
5432 Natural Gas	145,967	157,852	156,809	<b>155,035</b>	<b>155,035</b>	<b>155,035</b>
5433 Electricity	287,101	297,765	327,503	<b>399,296</b>	<b>399,296</b>	<b>399,296</b>
5434 Water/Sewer	89,973	95,004	116,079	<b>130,685</b>	<b>130,685</b>	<b>130,685</b>
5436 Garbage	41,060	42,125	52,685	<b>56,830</b>	<b>56,830</b>	<b>56,830</b>
5437 Cable Access	217,894	260,533	282,702	<b>295,758</b>	<b>295,758</b>	<b>295,758</b>
5445 Rent/Lease of Building	102,453	99,045	101,152	<b>101,000</b>	<b>101,000</b>	<b>101,000</b>
5450 Rental of Equip	15,334	20,327	24,890	<b>17,830</b>	<b>17,830</b>	<b>17,830</b>
5461 External Training	88,074	84,798	135,167	<b>117,300</b>	<b>117,300</b>	<b>114,285</b>
5462 Travel and Per Diem	122,696	130,459	166,349	<b>155,586</b>	<b>155,586</b>	<b>150,186</b>
5471 Citizen Awards	2,954	4,103	2,650	<b>5,425</b>	<b>5,425</b>	<b>5,425</b>
5472 Employee Recog & Awards	15,166	17,317	23,850	<b>19,900</b>	<b>19,900</b>	<b>19,900</b>
5473 Employ Safety Pro & Incent	3,095	9,565		<b>13,000</b>	<b>13,000</b>	<b>13,000</b>
5474 Volunteer Awards Banquet	8,303	7,852	8,200	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>
5480 Community Events/Open House	18,043	16,250	26,455	<b>16,700</b>	<b>16,700</b>	<b>16,700</b>
5481 Community Education Materials	60,700	36,485	31,978	<b>28,478</b>	<b>28,478</b>	<b>28,478</b>
5484 Postage, UPS & Shipping	40,069	65,211	56,706	<b>60,275</b>	<b>60,275</b>	<b>60,275</b>
5500 Dues & Subscrip	41,371	57,087	61,094	<b>57,349</b>	<b>57,349</b>	<b>57,349</b>
5501 Volunteer Assn Dues	8,000	8,000	8,000	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
5502 Certification & Licensing	2,535	31,780	3,890	<b>35,840</b>	<b>35,840</b>	<b>35,840</b>
5570 Misc Business Exp	45,772	40,608	54,661	<b>85,790</b>	<b>85,790</b>	<b>85,790</b>
5571 Planning Retreat Expense	6,573	5,077	7,600	<b>10,450</b>	<b>10,450</b>	<b>10,450</b>
5572 Advertis/Public Notice	46,242	31,306	63,621	<b>61,570</b>	<b>61,570</b>	<b>61,570</b>
5573 Inventory Over/Short/Obsolete	1,515	241	3,700	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>

## General Fund

	Actual Prior FY 2008	Actual Prior FY 2009	Budget Prior FY 2010	Budget Proposed FY 2011	Budget Approved FY 2011	Budget Adopted FY 2011
5574 Elections Expense		126,851		65,000	65,000	65,000
5575 Laundry/Repair Expense	73,105	80,657	136,815	105,950	105,950	105,950
<b>Total Materials and Services</b>	<b>7,307,332</b>	<b>7,801,526</b>	<b>9,060,114</b>	<b>9,301,275</b>	<b>9,301,275</b>	<b>9,365,775</b>
5800 Transfer Out	2,764,125	3,265,453	5,020,016	3,756,398	3,756,398	3,756,398
<b>Total Operating Transfers Out</b>	<b>2,764,125</b>	<b>3,265,453</b>	<b>5,020,016</b>	<b>3,756,398</b>	<b>3,756,398</b>	<b>3,756,398</b>
5900 Contingency			5,845,071	5,902,604	5,902,604	5,838,104
<b>Total Operating Contingency</b>			<b>5,845,071</b>	<b>5,902,604</b>	<b>5,902,604</b>	<b>5,838,104</b>
5999 Budgeted Ending Fund Balance	30,880,694	32,752,110	15,841,721	16,942,393	16,942,393	16,942,393
<b>Total Ending Fund Balance</b>	<b>30,880,694</b>	<b>32,752,110</b>	<b>15,841,721</b>	<b>16,942,393</b>	<b>16,942,393</b>	<b>16,942,393</b>
<b>Total General Fund</b>	<b>91,931,441</b>	<b>97,614,683</b>	<b>96,741,700</b>	<b>101,760,153</b>	<b>101,760,153</b>	<b>101,760,153</b>

# General Fund

<i>Historical Data</i>			<i>Budget for Next Year 2010-11</i>			
Actual Second Preceding Year 2007-08	Actual First Preceding Year 2008-09	Adopted Budget This Year 2009-10	Resources	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Board
\$26,368,346	\$30,880,694	\$30,585,092	Beginning Fund Balance	\$32,090,296	\$32,090,296	\$32,090,296
1,028,297	1,195,813	1,090,920	Previously Levied Taxes	1,219,729	1,219,729	1,219,729
2,629	12,111	2,857	Taxes in Lieu of Property Tax	12,353	12,353	12,353
1,410,559	537,339	562,500	Interest on Investments	294,791	294,791	294,791
133,739	72,795	40,705	Interest on Property Tax	34,440	34,440	34,440
136,527	166,687	137,000	Program Revenue	266,460	266,460	266,460
532,307	317,051	270,000	Contract Revenue	168,600	168,600	168,600
9,597	33,099	5,500	Regional HazMat Response	5,500	5,500	5,500
50,629	49,848	45,440	Special Service Charges	50,319	50,319	50,319
47,601	43,612	54,897	Training Classes	28,710	28,710	28,710
112,705	117,860	91,500	Rental Income	122,779	122,779	122,779
641,668	230,529		Insurance Refund			
38,612	15,200		Donations and Grants			
693			Surplus Property			
53,365	89,483	13,000	Miscellaneous	22,500	22,500	22,500
30,567,274	33,762,121	32,899,411	Total Resources, Except Taxes to be Levied	34,316,477	34,316,477	34,316,477
		63,842,289	Taxes Necessary to Balance	67,443,676	67,443,676	67,443,676
61,364,167	63,852,563		Taxes Collected in Year Levied			
<b>\$91,931,441</b>	<b>\$97,614,684</b>	<b>\$96,741,700</b>	<b>Total Resources</b>	<b>\$101,760,153</b>	<b>\$101,760,153</b>	<b>\$101,760,153</b>

<i>Historical Data</i>			<i>Budget for Next Year 2010-11</i>			
Actual Second Preceding Year 2006-07	Actual First Preceding Year 2007-08	Adopted Budget This Year 2008-09	Requirements	Proposed by Budget Officer	Proposed by Budget Officer	Proposed by Budget Officer
\$50,979,290	\$53,795,595	\$60,974,778	Personnel Services	\$65,857,483	\$65,857,483	\$65,857,483
7,307,332	7,801,526	9,060,114	Materials and Services	9,301,275	9,301,275	9,365,775
2,764,125	3,265,453	5,020,016	Operating Transfers Out	3,756,398	3,756,398	3,756,398
		5,845,071	Operating Contingency	5,902,604	5,902,604	5,838,104
30,880,694	32,752,110	15,841,721	Ending Fund Balance	16,942,393	16,942,393	16,942,393
<b>\$91,931,441</b>	<b>\$97,614,684</b>	<b>\$96,741,700</b>	<b>Total Requirements</b>	<b>\$101,760,153</b>	<b>\$101,760,153</b>	<b>\$101,760,153</b>