

General Fund

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, Debt Service, Contingency, Transfers, and Ending Fund Balance.**

BUDGET SUMMARY

Expenditures	2005-06 Actual	2006-07 Actual	2007-08 Budget	2008-09 Budget
Personnel Services	\$46,813,138	\$49,209,404	\$54,501,269	\$57,931,624
Materials and Services	6,539,481	6,839,888	8,550,387	9,240,612
Operating Transfers Out	4,150,853	2,664,257	3,076,582	4,631,038
Operating Contingency			5,873,650	5,873,650
Ending Fund Balance	22,563,333	26,368,346	12,321,675	14,528,291
Total Expenditures	\$80,066,805	\$85,081,895	\$84,323,563	\$92,205,215

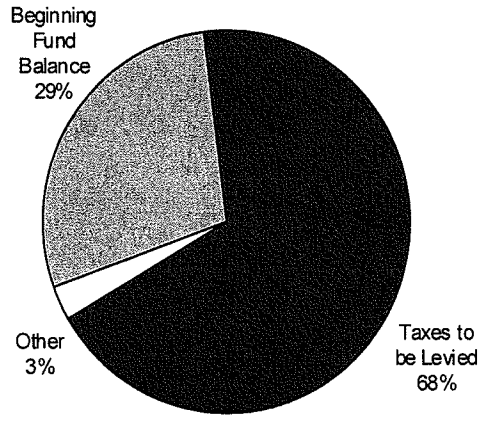
2008-09 SIGNIFICANT CHANGES

The General Fund **personnel** strength for the 2008-09 fiscal year is budgeted at **426.25** full-time equivalent persons. Consistent with the prior year budget, the District's renewed local option levy allows for continued funding of enhanced firefighter staffing and support positions for the District. Voter support for that renewal levy provides us a measure of financial stability through June 30, 2010, the expiration date of the current local option levy. Because local option levies expire after five years, the District intends to ask its voters for another renewal at the November 2008 general election. Continued renewal of these local option levies is critical to the continued deployment of four-person companies and additional peak activity units. These units create additional emergency response units during the day when medical emergencies require higher numbers of response apparatus in the deployment system. TVF&R currently deploys five of these units.

A net of seven positions are added to the 2008-09 budget. Nine firefighter positions, 1.5 accountants, and one Duty Chief position were added, offset in part by a 4.5 decrease in budgeted temporary recruit firefighter positions that accounts for time spent in recruit academy training.

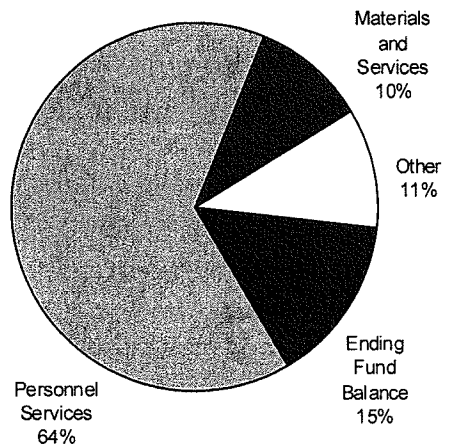
General Fund, continued

GENERAL FUND RESOURCES BY BUDGET CATEGORY



Resources	2008-09 Budget	Percent of Budget
Beginning Fund Balance	\$26,381,700	28.5%
Taxes to be Levied	62,964,974	68.2%
Previously Levied Taxes	982,267	1.1%
Taxes in Lieu of Property Taxes	29,240	< 0.1%
Interest on Investments	1,164,596	1.2%
Interest on Property Tax	26,818	< 0.1%
Contract Revenue	287,900	0.2%
Program Revenue	137,550	0.1%
Regional Hazmat Responses	5,500	< 0.1%
Special Service Charges	37,660	< 0.1%
Training Classes	81,560	0.1%
Rental Income	83,950	0.1%
Miscellaneous Revenue	21,500	< 0.1%
Total Resources	\$92,205,215	100.0%

GENERAL FUND REQUIREMENTS BY BUDGET CATEGORY



Requirements	2008-09 Budget	Percent of Budget
Personnel Services	\$57,931,624	62.8%
Materials and Services	9,240,612	10.0%
Operating Transfers Out	4,631,038	5.0%
Operating Contingency	5,873,650	6.4%
Ending Fund Balance	14,528,291	15.8%
Total Resources	\$92,205,215	100.0%

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

Requirements	Personnel Costs	Materials & Services	Other	2008-09 Budget
Administration				
Board of Directors		\$205,780		\$205,780
Fire Chief's Office	\$1,503,822	288,145		1,791,967
Human Resources	827,555	165,200		992,755
Civil Service	92,475	62,000		154,475
Occupational Health Services	234,395	88,200		322,595
Wellness	312,983	69,100		382,083
Finance	1,089,425	477,922		1,567,347
Administrative Facilities		413,303		413,303
Total Administration	4,060,655	1,769,650		5,830,305
Emergency Operations				
Emergency Operations Combined	43,919,974	2,209,993		46,129,967
Training	1,243,863	342,559		1,586,422
External Training	55,108	36,950		92,058
Total Emergency Operations	45,218,945	2,589,502		47,808,447
Community Services				
Community Services	620,800	189,015		809,815
Media Services	185,607	44,000		229,607
Public Education	98,399	48,700		147,099
Total Community Services	904,806	281,715		1,186,521
Fire Prevention				
Fire Prevention	3,015,397	284,736		3,300,133
Logistics				
Logistics Administration	655,261	150,475		805,736
Communications	483,635	1,537,533		2,021,168
Information Technology	1,236,057	1,189,807		2,425,864
Emergency Management	147,555	27,601		175,156
Fleet Maintenance	1,060,010	687,413		1,747,423
Facilities Maintenance	719,767	560,630		1,280,397
Supply	429,536	152,450		581,986
Total Logistics	4,731,821	4,305,909		9,037,730
Non-Organizational				
Materials and Services		9,100		9,100
Operating Transfers Out			\$4,631,038	4,631,038
Operating Contingency			5,873,650	5,873,650
Ending Fund Balance			14,528,291	14,528,291
Total Requirements	\$57,931,624	\$9,240,612	\$25,032,979	\$92,205,215

General Fund, continued

GENERAL FUND PERSONNEL SUMMARY

Program	2005-06 Actual	2006-07 Actual	2007-08 Budget	2008-09 Budget	Increase (Decrease)
Administration					
Fire Chief's Office	3.00	5.50	5.50	9.50	4.00
Human Resources	11.50	6.00	6.00	6.00	0.00
Occupational Health Services	2.00	2.00	2.00	2.00	0.00
Wellness Program	2.00	2.00	2.00	2.00	0.00
Finance	7.00	7.00	7.00	8.50	1.50
Total Administration	25.50	22.50	22.50	28.00	4.50
Emergency Operations					
Emergency Operations Admin.	13.00	17.00	16.00	15.00	(1.00)
Emergency Medical Services	1.00	2.00	2.00	2.00	0.00
Station 33 (Sherwood)	12.00	12.00	12.00	12.00	0.00
Station 34 (Tualatin)	12.00	12.00	12.00	12.00	0.00
Station 35 (King City)	12.00	16.00	16.00	18.00	2.00
Station 50 (Walnut)	0.00	0.00	8.00	8.00	0.00
Station 51 (Tigard)	21.00	21.00	21.00	21.00	0.00
Station 52 (Wilsonville)	12.00	12.00	12.00	12.00	0.00
Station 53 (Progress)	12.00	16.00	16.00	18.00	2.00
Station 56 (Elligsen Road)	9.00	13.00	13.00	9.00	(4.00)
Station 57 (Mountain Road)	9.00	9.00	9.00	9.00	0.00
Station 58 (Bolton)	12.00	12.00	12.00	12.00	0.00
Station 59 (Willamette)	9.00	9.00	9.00	9.00	0.00
Station 60 (Cornell Road)	9.00	9.00	9.00	9.00	0.00
Station 61 (Butner Road)	12.00	16.00	16.00	16.00	0.00
Station 62 (Aloha)	12.00	16.00	16.00	16.00	0.00
Station 64 (Somerset)	12.00	12.00	12.00	12.00	0.00
Station 65 (West Slope)	9.00	9.00	9.00	9.00	0.00
Station 66 (Brockman Road)	12.00	12.00	12.00	12.00	0.00
Station 67 (Farmington Road)	21.00	21.00	21.00	21.00	0.00
Station 68 (Oak Hills)	9.00	9.00	9.00	9.00	0.00
Station 69 (Cooper Mountain)	9.00	9.00	9.00	9.00	0.00
Peak Activity Units (PAU)	20.00	0.00	0.00	0.00	0.00
Relief Pool Personnel	38.00	36.00	36.00	45.00	9.00
Recruits and Instructors	7.00	7.00	9.00	4.50	(4.50)
Training	8.50	8.50	8.50	8.50	0.00
Total Emergency Operations	312.50	315.50	324.50	328.00	3.50
Community Services					
Community Services	4.00	5.00	5.00	5.00	0.00
Media Services	1.50	1.50	1.50	1.50	0.00
Public Education	0.50	0.50	0.50	0.50	0.00
Total Community Services	6.00	7.00	7.00	7.00	0.00
Fire Prevention					
Fire Prevention	22.75	22.75	22.75	22.75	0.00
Logistics					
Logistics Administration	0.00	6.00	7.00	5.00	(2.00)
Communications	7.00	3.00	4.00	4.00	0.00
Information Technology	6.00	7.00	9.00	9.00	0.00
Emergency Management	1.00	1.00	1.00	1.00	0.00
Fleet Maintenance	10.50	10.00	10.00	10.00	0.00
Facility Maintenance	7.50	7.00	7.00	7.00	0.00
Supply	4.25	4.25	4.50	4.50	0.00
Total Logistics	36.25	38.25	42.50	40.50	(2.00)
Total Full-Time Equivalents (FTE)	403.00	406.00	419.25	426.25	7.00

NON-ORGANIZATIONAL

Operating Transfers

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

Fund	2008-09 Budget
Apparatus Fund	\$500,000
Capital Improvements Fund	2,582,500
Emergency Management Fund	52,738
Retiree Medical Insurance Stipend Fund	85,800
Property and Building Fund	1,350,000
Volunteer LOSAP Fund	60,000
Total Transfers	\$4,631,038

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 2008-09, the District expects remaining contingency will revert to ending fund balance to carryover as beginning fund balance in fiscal year 2009-10.

Ending Fund Balance

The Ending Fund Balance is budgeted at \$14,528,291. 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 2009-10 fiscal year.

General Fund

	Actual Prior FY 2006	Actual Prior FY 2007	Budget Prior FY 2008	Budget Proposed FY 2009	Budget Approved FY 2009	Budget Adopted FY 2009
5001 Salaries & Wages Union	17,913,106	18,453,454	19,610,385	20,877,279	20,877,279	20,877,279
5002 Salaries & Wages Nonunion	5,292,885	5,550,226	6,306,970	7,100,876	7,100,876	7,100,876
5003 Vacation Taken Union	2,407,837	2,367,481	2,527,288	2,695,136	2,695,136	2,695,136
5004 Vacation Taken Nonunion	406,502	432,752	622,483	700,493	700,493	700,493
5005 Sick Leave Taken Union	655,838	624,239	777,795	833,561	833,561	833,561
5006 Sick Taken Nonunion	111,322	111,203				
5007 Personal Leave Taken Union	268,524	265,984				
5008 Personal Leave Taken Nonunion	40,359	47,302				
5010 Comp Taken Nonunion	11,903	10,356				
5015 Vacation Sold	97,186	126,361	229,761	268,702	268,702	268,702
5016 Vacation Sold at Retirement	122,615	93,502	237,585	266,320	266,320	266,320
5017 PEHP Vac Sold at Retirement	232,738	211,974	226,219	226,234	226,234	226,234
5018 Comp Time Sold	1,185					
5020 Deferred Comp Match Union	243,416	326,265	444,643	473,466	473,466	473,466
5021 Deferred Comp Match Nonunion	80,343	108,146	125,269	236,452	236,452	236,452
5030 Volunteer Incentive/Reimburse	124,070	97,962	132,500	134,000	134,000	134,000
5051 EMT Premium			1,131,442	1,269,978	1,269,978	1,269,978
5052 Haz Mat Premium			138,521	122,388	122,388	122,388
5053 Tech/Water Rescue Premium			196,226	116,268	116,268	116,268
5054 Other/FTO Premium			7,200	85,200	85,200	85,200
5101 Vacation Relief	1,671,040	2,109,505	1,865,443	1,966,721	1,966,721	1,966,721
5102 Duty Chief Relief	135,475	150,280	178,189	155,636	155,636	155,636
5105 Sick Relief	420,494	555,145	425,583	448,690	448,690	448,690
5110 Personal Leave Relief	274,988	361,951	271,847	286,607	286,607	286,607
5115 Vacant Slot Relief	162,224	347,584				
5118 Standby Overtime	16,217	28,133	16,201	19,307	19,307	19,307
5120 Overtime Union	946,453	1,065,373	1,084,910	969,778	969,778	969,778
5121 Overtime Nonunion	64,445	55,901	110,627	106,355	106,355	106,355
5123 Comptime Sold Nonunion	346	1,597				
5201 PERS Taxes	6,888,289	7,241,000	7,846,125	7,446,130	7,446,130	7,446,130
5203 FICA/MEDI	2,276,951	2,394,044	2,828,693	3,004,375	3,004,375	3,004,375
5206 Worker's Comp	855,561	894,713	1,122,161	1,024,918	1,024,918	1,024,918
5207 TriMet/Wilsonville Tax	191,090	202,212	240,344	259,227	259,227	259,227
5208 OR Worker's Benefit Fund Tax	14,996	13,824	20,758	32,967	32,967	32,967
5210 Medical Ins Union	3,464,059	3,533,777	3,873,455	4,553,490	4,553,490	4,553,490
5211 Medical Ins Nonunion	742,478	718,508	859,805	1,211,295	1,211,295	1,211,295
5220 Post Retire Ins Union	126,858	176,968	194,178	195,300	195,300	195,300
5221 Post Retire Ins Nonunion	57,096	74,404	70,645	115,168	115,168	115,168
5230 Dental Ins Nonunion	111,015	112,220	134,970	176,907	176,907	176,907
5240 Life/Disability Insurance	64,586	65,022	75,289	116,200	116,200	116,200
5250 Unemployment Insurance	7,749	343	15,000	15,000	15,000	15,000
5260 Employee Assist Insurance	15,153	12,146	12,870	10,720	10,720	10,720
5270 Uniform Allowance	130,675	97,305	250,379	189,438	189,438	189,438
5280 Physical Exams/Shots	53,638	59,548	96,800	80,000	80,000	80,000
5290 Employee Tuition Reimburse	42,859	35,811	120,680	81,402	81,402	81,402
5295 Vehicle/Technology Allowance	68,570	74,880	72,030	59,640	59,640	59,640
Total Personnel Services	46,813,138	49,209,404	54,501,269	57,931,624	57,931,624	57,931,624
5300 Office Supplies	59,982	64,022	92,224	93,570	93,570	93,570
5301 Special Department Supplies	179,116	178,347	257,601	229,727	229,727	229,727

General Fund

	Actual Prior FY 2006	Actual Prior FY 2007	Budget Prior FY 2008	Budget Proposed FY 2009	Budget Approved FY 2009	Budget Adopted FY 2009
5302 Training Supplies	74,960	66,345	126,168	136,571	136,571	136,571
5303 Physical Fitness	5,921	6,276	9,064	9,500	9,500	9,500
5304 Hydrant Maintenance	2,418	2,764	4,000	7,500	7,500	7,500
5305 Fire Extinguisher	2,543	6,543	4,736	6,126	6,126	6,126
5306 Photography Supplies & Process	2,554	1,104	5,642	5,694	5,694	5,694
5307 Smoke Detector Program		7,455	7,200	3,000	3,000	3,000
5311 Haz Mat Materials In Area	790	177	1,530	1,530	1,530	1,530
5315 Haz Mat Respon Out of Area		509	2,040	2,040	2,040	2,040
5320 EMS Supplies	194,160	192,150	247,765	238,606	238,606	238,606
5321 Fire Fighting Supplies	166,549	155,568	216,672	179,510	179,510	179,510
5323 Food Service	23,983	20,344	39,788	42,839	42,839	42,839
5325 Protective Clothing	73,474	32,790	153,578	95,485	95,485	95,485
5330 Noncapital Furniture & Equip	93,304	83,801	112,754	133,778	133,778	133,778
5340 Software Expense/Upgrades	6,069	37,101	58,580	56,189	56,189	56,189
5350 Apparatus Fuel/Lubricants	268,029	278,840	314,165	337,486	337,486	337,486
5361 M&R Bldg/Bldg Equip & Improv	543,903	596,825	642,951	766,818	766,818	766,818
5362 UST Expense			11,300	11,300	11,300	11,300
5363 Vehicle Maintenance	443,701	432,936	498,460	502,758	502,758	502,758
5364 M&R Fire Communic Equip	27,845	38,384	73,200	28,655	28,655	28,655
5365 M&R Firefight Equip	64,918	75,423	121,805	146,564	146,564	146,564
5366 M&R EMS Equip	10,265	19,351	34,782	34,782	34,782	34,782
5367 M&R Office Equip	47,700	45,972	76,316	75,924	75,924	75,924
5368 M&R Computer Equip & Software	448,796	441,354	513,282	543,024	543,024	543,024
5400 Insurance Premium	198,636	209,496	226,975	262,125	262,125	262,125
5410 General Legal	119,793	79,014	163,400	173,000	173,000	173,000
5411 Collective Bargaining	20,467	36,923	25,000	20,000	20,000	20,000
5412 Audit & Related Filing Fees	21,435	25,459	33,500	40,170	40,170	40,170
5413 Consultant Fees	123,563	125,751	185,912	213,700	213,700	213,700
5414 Other Professional Services	362,284	370,736	743,480	1,042,982	1,042,982	1,042,982
5415 Printing	40,604	65,794	84,205	102,794	102,794	102,794
5416 Custodial & Bldg Services	44,519	47,109	54,010	54,590	54,590	54,590
5417 Temporary Services	42,648	34,626	35,700	66,254	66,254	66,254
5418 Trustee/Administrative Fees	13,599	11,155	26,454	26,943	26,943	26,943
5419 Chaplains Reimbursement	10,069	11,208	18,500	18,500	18,500	18,500
5420 Dispatch	1,184,760	1,191,887	1,232,138	1,193,832	1,193,832	1,193,832
5421 BOD Allowance	3,400	2,650	4,200	4,200	4,200	4,200
5430 Telephone	290,205	268,117	297,305	256,107	256,107	256,107
5432 Natural Gas	132,708	143,720	115,040	126,320	126,320	126,320
5433 Electricity	244,806	274,701	290,542	312,250	312,250	312,250
5434 Water/Sewer	84,790	95,871	103,881	117,690	117,690	117,690
5436 Garbage	37,773	38,475	42,490	46,233	46,233	46,233
5437 Cable Access	174,834	201,126	279,620	277,368	277,368	277,368
5445 Rent/Lease of Building	78,661	82,673	81,500	89,050	89,050	89,050
5450 Rental of Equip	20,413	25,933	38,756	29,748	29,748	29,748
5461 External Training	78,178	75,938	177,102	169,365	169,365	169,365
5462 Travel and Per Diem	116,001	124,409	188,961	177,627	177,627	177,627
5471 Citizen Awards	2,185	1,959	2,350	3,100	3,100	3,100
5472 Employee Recog & Awards	17,871	19,596	33,950	34,175	34,175	34,175
5473 Employ Safety Pro & Incent	5,655	5,238	13,000	13,000	13,000	13,000

General Fund

	Actual Prior FY 2006	Actual Prior FY 2007	Budget Prior FY 2008	Budget Proposed FY 2009	Budget Approved FY 2009	Budget Adopted FY 2009
5474 Volunteer Awards Banquet	5,910	500	7,000	8,200	8,200	8,200
5480 Community Events/Open House	12,715	12,241	24,770	30,080	30,080	30,080
5481 Community Education Materials	24,396	33,881	56,778	38,282	38,282	38,282
5482 Badges/Pencils/Handout/Hats	38	83	191	196	196	196
5484 Postage, UPS & Shipping	42,580	42,666	53,958	74,781	74,781	74,781
5500 Dues & Subscrip	46,464	37,445	61,564	84,062	84,062	84,062
5501 Volunteer Assn Dues	8,000	8,000	8,000	8,000	8,000	8,000
5502 EMS Certification	870	30,255	3,875	36,680	36,680	36,680
5570 Misc Business Exp	49,590	42,669	60,831	57,786	57,786	57,786
5571 Planning Retreat Expense	6,211	5,187	14,850	13,450	13,450	13,450
5572 Advertis/Public Notice	59,693	73,293	74,483	78,181	78,181	78,181
5573 Inventory Over/Short/Obsolete	2,417	3,031	3,300	3,700	3,700	3,700
5574 Elections Expense		120,536		140,000	140,000	140,000
5575 Laundry/Repair Expense	69,763	76,153	83,213	107,115	107,115	107,115
Total Materials and Services	6,539,481	6,839,888	8,576,387	9,240,612	9,240,612	9,240,612
5800 Transfer Out	4,150,853	2,664,257	3,076,582	4,631,038	4,631,038	4,631,038
Total Operating Transfers Out	4,150,853	2,664,257	3,076,582	4,631,038	4,631,038	4,631,038
5900 Contingency			5,847,650	5,873,650	5,873,650	5,873,650
Total Operating Contingency			5,847,650	5,873,650	5,873,650	5,873,650
5999 Budgeted Ending Fund Balance	22,563,333	26,368,346	12,321,675	14,528,291	14,528,291	14,528,291
Total Ending Fund Balance	22,563,333	26,368,346	12,321,675	14,528,291	14,528,291	14,528,291
Total General Fund	80,066,805	85,081,895	84,323,563	92,205,215	92,205,215	92,205,215

General Fund

Historical Data

Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006-07	Adopted Budget This Year 2007-08
\$20,832,857	\$22,563,333	\$21,716,862
1,030,301	925,881	1,093,046
8,064	26,623	8,609
1,169,880	1,775,855	1,157,093
68,934	104,555	33,113
137,777	144,901	183,200
285,073	391,130	187,900
35,987	31,170	5,500
84,137	92,770	33,460
80,016	54,693	81,560
95,227	107,080	85,450
383,678	239,646	
77,912	6,480	
	4,824	
191,215	73,988	20,000
24,481,058	26,542,929	24,605,793
		59,717,770
55,585,747	58,538,966	
\$80,066,805	\$85,081,895	\$84,323,563

Budget for Next Year 2008-09

Resources	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Board
Beginning Fund Balance	\$26,381,700	\$26,381,700	\$26,381,700
Previously Levied Taxes	982,267	982,267	982,267
Taxes in Lieu of Property Tax	29,240	29,240	29,240
Interest on Investments	1,164,596	1,164,596	1,164,596
Interest on Property Tax	26,818	26,818	26,818
Program Revenue	137,550	137,550	137,550
Contract Revenue	287,900	287,900	287,900
Regional HazMat Response	5,500	5,500	5,500
Special Service Charges	37,660	37,660	37,660
Training Classes	81,560	81,560	81,560
Rental Income	83,950	83,950	83,950
Insurance Refund			
Donations and Grants			
Surplus Property			
Miscellaneous	21,500	21,500	21,500
Total Resources, Except Taxes to be Levied	29,240,241	29,240,241	29,240,241
Taxes Necessary to Balance	62,964,974	62,964,974	62,964,974
Taxes Collected in Year Levied			
Total Resources	\$92,205,215	\$92,205,215	\$92,205,215

Historical Data

Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006-07	Adopted Budget This Year 2007-08
\$46,813,138	\$49,209,404	\$54,501,269
6,539,481	6,839,888	8,550,387
4,150,853	2,644,257	3,076,582
		5,873,650
22,563,333	26,368,346	12,321,675
\$80,066,805	\$85,061,895	\$84,323,563

Budget for Next Year 2008-09

Resources	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Board
Personnel Services	\$57,931,624	\$57,931,624	\$57,931,624
Materials and Services	9,240,612	9,240,612	9,240,612
Operating Transfers Out	4,631,038	4,631,038	4,631,038
Operating Contingency	5,873,650	5,873,650	5,873,650
Ending Fund Balance	14,528,291	14,528,291	14,528,291
Total Requirements	\$92,205,215	\$92,205,215	\$92,205,215

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