

# General Fund

Fund 10

## Fund Description

The General Fund budget is the operations budget for the 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	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget
Personnel Services	\$ 61,740,442	\$ 63,749,453	\$ 72,792,641	\$ 77,476,261
Materials and Services	\$7,509,188	7,879,019	9,717,540	10,491,112
Operating Transfers Out	5,469,475	3,400,120	2,629,647	3,256,559
Operating Contingency			4,810,308	3,224,325
Ending Fund Balance	33,165,053	34,470,896	19,284,045	19,101,108
Total Expenditures	\$ 107,884,158	\$ 109,499,487	\$ 109,234,181	\$ 113,549,365

## 2014-15 Significant Changes

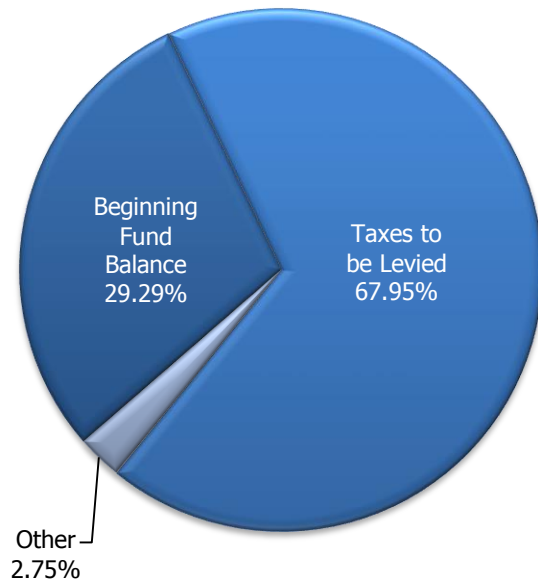
The General Fund personnel strength for the 2014-15 fiscal year is budgeted at 498.58 full-time equivalent (FTE) positions, an increase of 32.91 positions. The General Fund's personnel services increased \$4,683,620 or 6.4% over the prior year. This is due largely to increased numbers of firefighters anticipated to be deployed due to voter approval of the District's Local Option Levy on May 20, 2014. While replacement levy collections are not going to be collected until 2015-16, the District has budgeted additional units (12 firefighters) and a second firefighter recruit academy (6.54 full-time employee equivalent during training time). In addition, 15 firefighter positions are added to the Relief Pool in conjunction with additional Kelly relief shifts granted as part of the labor contract, in lieu of a portion of the negotiated cost of living pay raise. Upon employee turnover, two part-time administrative positions from the North Integrated Operations Division (.38) and Central Integrated Operations Division (.5) were combined to one full time position (.12 FTE addition). Additional nursing staff of .25 was added into the Occupational Health Program, and the reduction of the Volunteer Coordinator and Planning Director positions were partially offset by the addition of an Integrated Operations department addition of a Battalion Chief for Safety and other relief shift coverage. In addition, the labor contract calls for an increase in the District's 401a matching program, which encourages individual employee savings for retirement.

Materials and Services expenditures increased \$773,572 or 8.0% over the prior year. Within Materials and Services, increases in EMS supplies, account 5320, reflects planning for additional response units and equipment; account 5325, Protective Clothing, includes additional funding for wildland firefighter uniform replacements for all firefighter personnel. Account 5330 reflects an increase in items within the Information Technology budget for laptops and other equipment within the General Fund in lieu of the Capital Improvement Fund. Similarly, account 5340, Software Licenses/Upgrades, includes funding for hosted or cloud-based Learning Management and Integrated Talent Management systems. Account 5361, Building Maintenance, reflects increases for station specific projects based upon the facility maintenance schedules. Dispatch fees in account 5420 reflect charges from the county-wide 9-1-1 dispatch agency. Increases in External Training and Travel and per Diem reflect increased funding for new programs, as well as the costs of hosting the Commission on Fire Accreditation International team the summer of 2015.

Operating transfers out were budgeted at a decrease due to the expected fund balance utilization requirements of funding additional firefighters on two response units in advance of Local Option Levy receipt in 2015-16. The transfers are primarily made to fund future board approved capital needs for apparatus, and equipment and station infrastructure beyond capital bond funded projects.

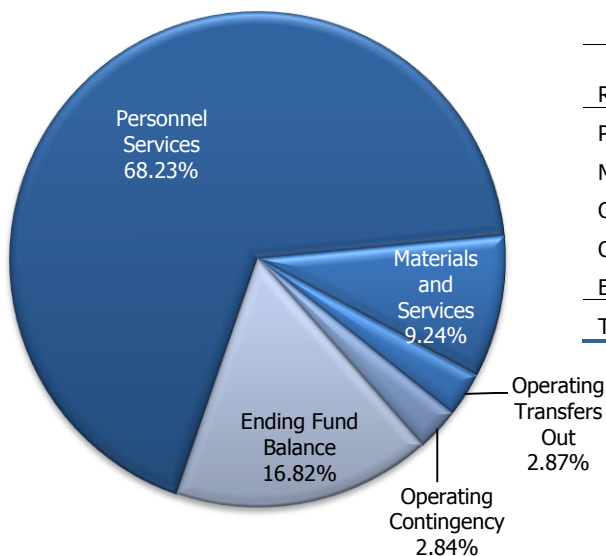
# General Fund, continued

## General Fund Resources by Budget Category



Resources	2014-15 Budget	Percent of Budget
Beginning Fund Balance	\$ 33,259,733	29.29
Taxes to be Levied	77,157,400	67.95
Previously Levied Taxes	1,269,061	1.12
Taxes in Lieu of Property Taxes	10,271	<0.1
Interest on Investments	123,451	0.11
Interest on Property Tax	17,942	0.02
Program Revenue	1,274,395	1.12
Regional Hazmat Responses	30,000	0.03
Special Service Charges	2,700	<0.1
Training Classes	31,510	0.03
Rental Income	84,000	0.07
Insurance Refunds	197,389	0.17
Donations & Grants	0	0.00
Surplus Property	4,410	<0.1
Miscellaneous Revenue	87,103	0.08
Transfers In from Other Funds	0	0.00
<b>Total Resources</b>	<b>\$ 113,549,365</b>	<b>100.00</b>

## General Fund Requirements by Budget Category



Requirements	2014-15 Budget	Percent of Budget
Personnel Services	\$ 77,476,261	68.23
Materials and Services	10,491,112	9.24
Operating Transfers Out	3,256,559	2.87
Operating Contingency	3,224,325	2.84
Ending Fund Balance	19,101,108	16.82
<b>Total Requirements</b>	<b>\$ 113,549,365</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	2014-15 Budget
<b>Command Directorate</b>				
Board of Directors	\$ 500	\$ 104,025		\$ 104,525
Civil Service Commission	74,853	23,346		98,199
Fire Chief's Office	2,326,919	997,284		3,324,203
Planning	485,541	90,899		576,440
Emergency Management	173,756	13,750		187,506
Total Command Directorate	3,061,569	1,229,304		4,290,873
<b>Business Operations Directorate</b>				
Human Resources	1,053,079	123,599		1,176,678
Logistics	322,629	40,965		363,594
Fleet Maintenance	1,862,262	653,207		2,515,469
Facilities Maintenance	948,778	111,448		1,060,226
Information Technology	1,157,260	1,153,653		2,310,913
Communications	470,761	2,069,245		2,540,006
Supply	544,232	184,929		729,161
Media Services	287,901	12,580		300,481
Occupational Health and Wellness	629,348	297,585		926,933
Total Business Operations Directorate	7,276,250	4,647,211		11,923,461
<b>Finance Directorate</b>				
Finance	1,254,815	483,506		1,738,321
Total Finance Directorate	1,254,815	483,506		1,738,321
<b>Integrated Operations Directorate</b>				
Integrated Operations Administration	814,459	643,023		1,457,482
North Integrated Operations	19,558,567	1,012,838		20,571,405
Central Integrated Operations	16,676,748	655,748		17,332,496
South Integrated Operations	15,440,743	629,696		16,070,439
EMS	1,015,388	422,892		1,438,280
Training	1,399,982	311,950		1,711,932
External Training	1,544	1,000		2,544
Recruits	1,793,080	282,840		2,075,920
Volunteer Program	41,500	161,679		203,179
Relief Pool Personnel	9,141,616	9,425		9,151,041
Total Integrated Operations Directorate	65,883,627	4,131,091		70,014,718
<b>Non-Organizational</b>				
Operating Transfers Out			\$ 3,256,559	3,256,559
Operating Contingency			3,224,325	3,224,325
Ending Fund Balance			19,101,108	19,101,108
Total Requirements	\$ 77,476,261	\$ 10,491,112	\$ 25,581,992	\$ 113,549,365

# General Fund, continued

## General Fund Personnel Summary

Program	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget	Increase (Decrease)	
Command Directorate						
Fire Chief's Office	11.00	10.00	11.00	12.00	1.00	(1)
Emergency Management	1.00	1.00	1.00	1.00	0.00	
Planning	5.00	5.00	5.00	4.00	(1.00)	(2)
Total Command Directorate	17.00	16.00	17.00	17.00	0.00	
Business Operations Directorate						
Human Resources	6.00	6.00	7.00	7.00	0.00	
Logistics Administration	2.00	2.00	2.00	2.00	0.00	
Fleet Maintenance	15.25	14.25	15.25	15.25	0.00	
Facility Maintenance	8.00	8.00	8.00	8.00	0.00	
Information Technology	9.00	8.00	8.00	8.00	0.00	
Communications	4.00	4.00	4.00	4.00	0.00	
Supply	4.50	5.50	5.50	5.50	0.00	
Media Services	2.00	2.00	2.00	2.00	0.00	
Occupational Health/Wellness	0.00	0.00	0.00	4.25	4.25	(1)
Total Business Operations Directorate	50.75	49.75	51.75	56.00	4.25	
Finance Directorate						
Finance	9.50	9.50	9.50	9.50	0.00	
Total Finance Directorate	9.50	9.50	9.50	9.50	0.00	
Integrated Operations Directorate						
Integrated Operations Administration	0.00	0.00	2.00	3.00	1.00	
Volunteers	0.00	0.00	1.00	0.00	(1.00)	
Relief Pool Personnel	42.00	44.57	45.00	60.00	15.00	
North Integrated Operations	13.00	14.00	13.38	13.00	(0.38)	
Station 60 (Cornell Road)	9.00	9.00	12.00	12.00	0.00	
Station 61 (Butner Road)	14.00	13.00	13.00	13.00	0.00	
Station 62 (Aloha)	13.00	14.00	14.00	14.00	0.00	
Station 64 (Somerset)	12.00	12.00	12.00	12.00	0.00	
Station 65 (West Slope)	12.00	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)	25.00	25.00	25.00	25.00	0.00	
Station 68 (Oak Hills)	9.00	9.00	12.00	12.00	0.00	
Central Integrated Operations	13.50	13.50	14.50	15.00	0.50	
Station 33 (Sherwood)	12.00	12.00	12.00	12.00	0.00	
Station 35 (King City)	14.00	14.00	14.00	14.00	0.00	
Station 50 (Walnut)	13.00	13.00	13.00	13.00	0.00	
Station 51 (Tigard)	24.00	24.00	24.00	24.00	0.00	
Station 53 (Progress)	14.00	14.00	14.00	14.00	0.00	
Station 69 (Cooper Mountain)	9.00	9.00	12.00	12.00	0.00	
South Integrated Operations	12.38	12.38	12.00	12.00	0.00	
Station 34 (Tualatin)	12.00	13.00	13.00	13.00	0.00	
Station 52 (Wilsonville)	12.00	12.00	12.00	18.00	6.00	
Station 56 (Elligsen Road)	13.00	12.00	12.00	12.00	0.00	
Station 57 (Mountain Road)	12.00	12.00	12.00	12.00	0.00	
Station 58 (Bolton)	12.00	12.00	12.00	18.00	6.00	
Station 59 (Willamette)	12.00	12.00	12.00	12.00	0.00	
EMS	0.00	0.00	0.00	5.00	5.00	(1)
EMS/Occupation Health/Wellness	8.50	8.50	10.00	0.00	(10.00)	(1)
Training	8.00	9.00	9.00	9.00	0.00	
Recruits	7.50	7.19	6.54	13.08	6.54	
Relief Pool Personnel	42.00	44.57	45.00	60.00	15.00	
Total Integrated Operations Directorate	369.88	374.14	387.42	416.08	28.66	
Total Full-Time Equivalentents (FTE)	447.13	449.39	465.67	498.58	32.91	

(1) Former combined department personnel moved to Fire Chiefs Office, EMS, and Occupational Health/Wellness budgets.  
(2) Planning was previously in the Business Operations Directorate.

### Non-Organizational

#### Operating Transfers

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

<u>Fund</u>	<u>2014-15 Budget</u>
Capital Improvements Fund	\$ 1,725,000
Emergency Management Fund	30,000
Property and Building Fund	1,153,922
Pension Trust Fund	347,637
<u>Total Transfers</u>	<u>\$ 3,256,559</u>

#### 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 2014-15, the District expects remaining contingency will revert ending fund balance to carryover as beginning fund balance in fiscal year 2015-16.

#### Ending Fund Balance

The Ending Fund Balance is budgeted at \$19,101,108. 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 2015-16 fiscal year.

# General Fund, continued

<i>Historical Data</i>			<i>Budget for Next Year 2014-15</i>			
<b>Actual Second Preceding Year 2011-12</b>	<b>Actual First Preceding Year 2012-13</b>	<b>Revised Budget This Year 2013-14</b>		<b>Proposed by Budget Officer</b>	<b>Approved by Budget Committee</b>	<b>Adopted by Governing Board</b>
			<b>Resources</b>			
\$ 33,873,849	\$ 33,165,053	\$ 32,902,059	Beginning Fund Balance	\$ 33,259,733	\$ 33,259,733	\$ 33,259,733
1,078,128	1,097,118	1,121,684	Prior Years Prop Tax	1,269,061	1,269,061	1,269,061
13,171	9,872	13,703	Taxes In Lieu of Prop Tax	10,271	10,271	10,271
162,637	131,561	163,451	Interest Income	123,451	123,451	123,451
3,159	4,170	3,175	Interest on Taxes	4,191	4,191	4,191
13,123	13,683	13,189	Unsegregated Tax Interest	13,751	13,751	13,751
1,030,422	1,011,412	933,936	Charges for Services	1,274,395	1,274,395	1,274,395
34,274	45,077	12,500	Haz Mat Response Revenues	30,000	30,000	30,000
58,872	58,663	646	Accounting Service Revenue	450	450	450
6,721	6,752	2,250	Fire Reports/Permits	2,250	2,250	2,250
2,135	4,635	40,710	Training Classes	31,510	31,510	31,510
176,220	100,729	72,000	Rental Revenue	84,000	84,000	84,000
670		697	Donations & Grants			
179,480	526,133	186,731	Insurance Refunds WC	197,389	197,389	197,389
461	4,294		Surplus Property	4,410	4,410	4,410
214,367	238,772	83,650	Miscellaneous	86,323	86,323	86,323
		200,000	Transfers In from Other Funds			
	938		Discounts Earned	780	780	780
36,847,688	36,418,862	35,750,381	Total Resources,	36,391,965	36,391,965	36,391,965
		73,483,800	Except Taxes to be Levied	77,157,400	77,157,400	77,157,400
71,036,470	73,080,625		Taxes Necessary to Balance			
			Taxes Collected in Year Levied			
<u>\$ 107,884,158</u>	<u>\$ 109,499,487</u>	<u>\$ 109,234,181</u>	<b>Total Resources</b>	<u>\$ 113,549,365</u>	<u>\$ 113,549,365</u>	<u>\$ 113,549,365</u>

<i>Historical Data</i>			<i>Budget for Next Year 2014-15</i>			
<b>Actual Second Preceding Year 2011-12</b>	<b>Actual First Preceding Year 2012-13</b>	<b>Revised Budget This Year 2013-14</b>		<b>Proposed by Budget Officer</b>	<b>Approved by Budget Committee</b>	<b>Adopted by Governing Board</b>
			<b>Requirements</b>			
\$ 61,740,442	\$ 63,749,453	\$ 72,792,641	Personnel Services	\$ 77,476,261	\$ 77,476,261	\$ 77,476,261
7,509,188	7,879,019	9,717,540	Materials and Services	10,491,112	10,491,112	10,491,112
5,469,475	3,400,120	2,629,647	Operating Transfers Out	3,256,559	3,256,559	3,256,559
		4,810,308	Operating Contingency	3,224,325	3,224,325	3,224,325
33,165,053	34,470,896	19,284,045	Ending Fund Balance	19,101,108	19,101,108	19,101,108
<u>\$ 107,884,158</u>	<u>\$ 109,499,487</u>	<u>\$ 109,234,181</u>	<b>Total Requirements</b>	<u>\$ 113,549,365</u>	<u>\$ 113,549,365</u>	<u>\$ 113,549,365</u>

## General Fund, continued

	<b>Actual Prior FY 2012</b>	<b>Actual Prior FY 2013</b>	<b>Budget Prior FY 2014</b>	<b>Budget Proposed FY 2015</b>	<b>Budget Approved FY 2015</b>	<b>Budget Adopted FY 2015</b>
5001 Salaries & Wages Union	\$ 21,699,119	\$ 22,842,054	\$ 25,763,579	\$ 28,013,105	\$ 28,013,105	\$ 28,013,105
5002 Salaries & Waqes Nonunion	7,908,534	8,070,062	9,039,968	9,447,041	9,447,041	9,447,041
5003 Vacation Taken Union	3,010,125	3,188,365	3,317,292	3,633,148	3,633,148	3,633,148
5004 Vacation Taken Nonunion	618,217	690,206	687,254	717,331	717,331	717,331
5005 Sick Leave Taken Union	630,425	559,330	813,119	804,932	804,932	804,932
5006 Sick Taken Nonunion	161,973	181,752	137,499	143,508	143,508	143,508
5007 Personal Leave Taken Union	293,486	343,353	330,549	371,734	371,734	371,734
5008 Personal Leave Taken Nonunion	43,162	49,135	58,958	61,537	61,537	61,537
5009 Comp Taken Union		5,386				
5010 Comp Taken Nonunion	16,753	15,857				
5015 Vacation Sold	167,717	181,730	287,719	364,674	364,674	364,674
5016 Vacation Sold at Retirement	112,526	107,206	103,736	133,537	133,537	133,537
5017 PEHP Vac Sold at Retirement	159,161	394,056	95,513	103,164	103,164	103,164
5018 Comp Time Sold Union	4,268	313				
5019 Comp Time Sold Nonunion		684				
5020 Deferred Comp Match Union	863,196	985,756	1,189,685	1,437,937	1,437,937	1,437,937
5021 Deferred Comp Match Nonunion	283,900	345,456	450,185	523,436	523,436	523,436
5041 Severance Pay		69,892				
5054 Other/FTO Premium						
5090 Temporary Services-Backfill		45,391				
5101 Vacation Relief	3,061,023	2,870,342	3,211,006	3,429,091	3,429,091	3,429,091
5102 Duty Chief Relief	255,082	335,689	307,562	376,512	376,512	376,512
5105 Sick Relief	541,736	563,714	678,865	715,907	715,907	715,907
5106 On the Job Injury Relief	136,477	91,872	178,490	179,942	179,942	179,942
5107 Short Term Disability Relief	75,771	15,084	105,031	109,550	109,550	109,550
5110 Personal Leave Relief	362,786	343,144	424,294	443,748	443,748	443,748
5115 Vacant Slot Relief	262,579	208,182				
5118 Standby Overtime	27,696	23,477	32,284	32,710	32,710	32,710
5120 Overtime Union	980,409	810,102	910,495	973,784	973,784	973,784
5121 Overtime Nonunion	42,920	25,448	40,498	40,913	40,913	40,913
5123 Comp Time Sold Nonunion		310				
5150 Pension Benefit			30,000	20,000	20,000	20,000
5201 PERS Taxes	7,944,857	8,121,006	10,345,013	10,408,593	10,408,593	10,408,593
5203 FICA/MEDI	2,916,561	3,041,547	3,686,614	3,989,368	3,989,368	3,989,368
5206 Worker's Comp	1,207,432	1,124,170	1,457,595	1,356,038	1,356,038	1,356,038
5207 TriMet/Wilsonville Tax	276,459	285,165	343,429	382,755	382,755	382,755
5208 OR Worker's Benefit Fund Tax	14,575	15,443	23,491	36,806	36,806	36,806
5210 Medical Ins Union	5,590,958	5,649,316	6,234,788	6,577,388	6,577,388	6,577,388
5211 Medical Ins Nonunion	1,237,616	1,324,704	1,509,920	1,610,121	1,610,121	1,610,121
5220 Post Retire Ins Union	189,600	192,406	208,607	228,647	228,647	228,647
5221 Post Retire Ins Nonunion	92,017	100,400	103,275	105,600	105,600	105,600
5230 Dental Ins Nonunion	165,819	169,066	191,106	190,574	190,574	190,574

# General Fund, continued

	<b>Actual Prior FY 2012</b>	<b>Actual Prior FY 2013</b>	<b>Budget Prior FY 2014</b>	<b>Budget Proposed FY 2015</b>	<b>Budget Approved FY 2015</b>	<b>Budget Adopted FY 2015</b>
5240 Life/Disability Insurance	91,895	92,750	140,464	131,600	131,600	131,600
5250 Unemployment Insurance	6,793	19,619	18,000	18,000	18,000	18,000
5260 Employee Assist Insurance	10,440	11,583	11,880	11,880	11,880	11,880
5270 Uniform Allowance	164,999	146,857	188,998	207,824	207,824	207,824
5290 Employee Tuition Reimburse	51,862	19,540	52,480	70,626	70,626	70,626
5295 Vehicle/Cell Allowance	59,520	72,531	83,400	73,200	73,200	73,200
<b>Total Personnel Services</b>	<b>61,740,442</b>	<b>63,749,453</b>	<b>72,792,641</b>	<b>77,476,261</b>	<b>77,476,261</b>	<b>77,476,261</b>
5300 Office Supplies	29,832	23,041	40,285	35,119	35,119	35,119
5301 Special Department Supplies	157,039	180,923	201,060	209,821	209,821	209,821
5302 Training Supplies	66,833	55,098	107,899	89,854	89,854	89,854
5303 Physical Fitness	11,787	10,867	12,000	12,700	12,700	12,700
5304 Hydrant Maintenance	1,199	3,181	4,060	4,200	4,200	4,200
5305 Fire Extinguisher	5,155	6,727	6,995	7,150	7,150	7,150
5306 Photography Supplies & Process	78	124	300	200	200	200
5307 Smoke Detector Program	3,947	2,541	6,300	6,300	6,300	6,300
5311 Haz Mat Response Materials	2,537	503	3,000	3,000	3,000	3,000
5320 EMS Supplies	258,514	252,540	338,690	464,205	464,205	464,205
5321 Fire Fighting Supplies	76,144	72,396	146,050	233,435	233,435	233,435
5325 Protective Clothing	129,957	174,451	326,405	473,803	473,803	473,803
5330 Noncapital Furniture & Equip	125,993	119,448	177,036	341,179	341,179	341,179
5340 Software Licenses/Upgrade/Host	14,859	33,882	483,098	640,858	640,858	640,858
5350 Apparatus Fuel/Lubricants	385,978	363,886	402,496	429,114	429,114	429,114
5361 M&R Bldg/Bldg Equip & Improv	610,308	707,610	724,721	884,253	884,253	884,253
5362 Storage Tank Expense	1,250					
5363 Vehicle Maintenance	443,520	438,033	436,379	466,512	466,512	466,512
5364 M&R Fire Comm Equip	22,489	19,372	17,075	16,243	16,243	16,243
5365 M&R Firefight Equip	56,546	57,559	107,502	106,336	106,336	106,336
5366 M&R EMS Equip	29,265	974	32,077	7,300	7,300	7,300
5367 M&R Office Equip	90,312	93,902	96,756	96,041	96,041	96,041
5368 M&R Computer & Network Hdwe	410,576	380,020	132,237	104,236	104,236	104,236
5400 Insurance Premium	315,929	323,622	358,950	353,500	353,500	353,500
5410 General Legal	171,779	256,956	460,348	365,000	365,000	365,000
5411 Collective Bargaining	15,186	2,791	15,000	15,000	15,000	15,000
5412 Audit & Related Filing Fees	12,905	32,945	45,000	44,225	44,225	44,225
5413 Consultant Fees	122,489	147,531	175,504	193,220	193,220	193,220
5414 Other Professional Services	396,158	471,506	767,400	532,871	532,871	532,871
5415 Printing	21,875	27,574	47,810	32,015	32,015	32,015
5416 Custodial & Bldg Services	112,230	113,199	165,034	174,855	174,855	174,855
5417 Temporary Services	72,870	81,974	115,240	133,392	133,392	133,392
5418 Trustee/Administrative Fees	26,859	17,204	33,600	33,850	33,850	33,850



## General Fund, continued

	Actual Prior FY 2012	Actual Prior FY 2013	Budget Prior FY 2014	Budget Proposed FY 2015	Budget Approved FY 2015	Budget Adopted FY 2015
5419 Chaplains Reimbursement	16,981	2,359				
5420 Dispatch	1,526,037	1,567,102	1,598,022	1,677,059	1,677,059	1,677,059
5421 BOD Allowance	4,750	5,800	6,000	6,000	6,000	6,000
5430 Telephone	230,024	215,000	226,408	271,868	271,868	271,868
5432 Natural Gas	116,376	103,338	143,032	141,078	141,078	141,078
5433 Electricity	400,834	389,422	465,441	466,744	466,744	466,744
5434 Water/Sewer	131,492	147,435	156,436	179,042	179,042	179,042
5436 Garbage	48,922	49,157	58,934	59,620	59,620	59,620
5437 Cable Access	225,552	221,131	215,470	214,910	214,910	214,910
5445 Rent/Lease of Building	101,806	105,722	5,000	5,170	5,170	5,170
5450 Rental of Equip	7,154	8,818	18,920	10,360	10,360	10,360
5461 External Training	69,049	62,670	98,036	139,059	139,059	139,059
5462 Travel and Per Diem	98,755	103,110	162,812	197,084	197,084	197,084
5471 Citizen Awards	4,081	2,249	6,200	4,175	4,175	4,175
5472 Employee Recog & Awards	16,564	10,921	24,590	23,000	23,000	23,000
5473 Employ Safety Pro & Incent		7,461	13,000	13,000	13,000	13,000
5474 Volunteer Awards Banquet	9,175	9,002	9,500	9,500	9,500	9,500
5480 Community/Open House/Outreach	12,221	10,828	25,950	22,650	22,650	22,650
5481 Community Education Materials	22,543	30,042	39,701	38,810	38,810	38,810
5484 Postage UPS & Shipping	38,623	39,185	63,176	43,264	43,264	43,264
5500 Dues & Subscriptions	52,836	46,055	61,865	63,885	63,885	63,885
5501 Volunteer Assn Dues	8,000	8,000	8,000	8,000	8,000	8,000
5502 Certifications & Licensing	4,816	42,599	12,020	59,073	59,073	59,073
5570 Misc Business Exp	47,254	36,807	62,224	60,564	60,564	60,564
5571 Planning Retreat Expense	4,089	4,753	9,950	11,650	11,650	11,650
5572 Advertis/Public Notice	40,482	33,084	57,150	55,200	55,200	55,200
5573 Inventory Over/Short/Obsolete	1,545	1,767	4,000	3,000	3,000	3,000
5574 Elections Expense		56,052	60,000	65,000	65,000	65,000
5575 Laundry/Repair Expense	66,824	86,770	119,396	132,560	132,560	132,560
<b>Total Materials &amp; Services</b>	<b>7,509,188</b>	<b>7,879,019</b>	<b>9,717,540</b>	<b>10,491,112</b>	<b>10,491,112</b>	<b>10,491,112</b>
5800 Transfers Out	5,469,475	3,400,120	2,629,647	3,256,559	3,256,559	3,256,559
<b>Total Op Transfer Out</b>	<b>5,469,475</b>	<b>3,400,120</b>	<b>2,629,647</b>	<b>3,256,559</b>	<b>3,256,559</b>	<b>3,256,559</b>
5900 Contingency			4,810,308	3,224,325	3,224,325	3,224,325
<b>Total Contingency</b>			<b>4,810,308</b>	<b>3,224,325</b>	<b>3,224,325</b>	<b>3,224,325</b>
5999 Budgeted Ending Fund Balance	33,165,053	34,470,896	19,284,045	19,101,108	19,101,108	19,101,108
<b>Total Ending Fund Bal</b>	<b>33,165,053</b>	<b>34,470,896</b>	<b>19,284,045</b>	<b>19,101,108</b>	<b>19,101,108</b>	<b>19,101,108</b>
<b>Total General Fund</b>	<b>\$ 107,884,158</b>	<b>\$ 109,499,487</b>	<b>\$ 109,234,181</b>	<b>\$ 113,549,365</b>	<b>\$ 113,549,365</b>	<b>\$ 113,549,365</b>

