

## 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	2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Adopted Budget
Personnel Services	\$ 66,849,131	\$ 72,082,015	\$ 81,560,128	\$ 95,521,857
Materials and Services	\$8,213,196	8,955,523	12,504,007	13,223,747
Operating Transfers Out	2,595,018	3,219,787	7,957,170	6,500,000
Operating Contingency			4,664,500	5,235,000
Ending Fund Balance	36,719,738	35,892,151	22,772,291	23,232,263
<b>Total Expenditures</b>	<b>\$ 114,377,083</b>	<b>\$ 120,149,476</b>	<b>\$ 129,458,096</b>	<b>\$ 143,712,867</b>

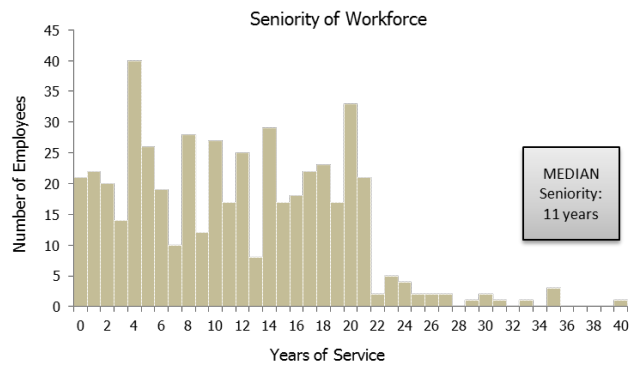
## 2016-17 Significant Changes

The General Fund operations for 2016-17 reflect the addition of two contract areas – the City of Newberg and Newberg Rural Fire Protection District (Newberg), and Washington County Rural Fire Protection District 2 (District 2), effective July 1, 2016. As part of these contracts, expected to lead toward full annexation by the contract area voters into the District at the conclusion of each contract, all stations and personnel were transferred to the District effective July 1, 2016 for purposes of integration into the District's operations. Each service contract provides for contractual revenues during the term of the contract, one year for District 2 and two years for Newberg. Additionally, the ambulance service area (ASA) assigned to Newberg will be assigned to the District and accordingly, all transport revenue within the assigned ASA in Yamhill county performed by the combined operations of the District in Newberg and surrounding areas will be billed by the District, supplementing the contract revenues.

The General Fund personnel strength for the 2016-17 fiscal year is budgeted at 572 full-time equivalent (FTE) positions, an increase of 66.0 positions. The General Fund's personnel services increased \$13,961,729 or 17.1% over the prior year. The Newberg contract results in 36 additional personnel and District 2 requires 19 personnel. An additional 11 staff, largely to account for a second six-month firefighter recruit academy to support enhanced unit deployment within the District adds the equivalent of 9 firefighting personnel to the budget. Increases to Human Resources, Supply and Occupational Health were offset in part by other transfers and alignments as the District reorganized to meet the growing service area.

The salary range increase budgeted was 2.0% reflecting the contractual floor of the union contract on the CPI based cost of living adjustment. A similar adjustment will be made to the non-union salary ranges. Accounts 5015, 5016 and 5017 reflect an estimated amount of potential accrued leave payments as employees retire each year. Because the number of employees eligible is higher than may actually retire, any excess amount budgeted will revert to next fiscal year's beginning fund balance. Deferred Comp Match accounts 5020 and 5021 reflect the growth of the workforce as the District incentivizes employees saving for their own retirement by the matching program. Health care is budgeted to increase up to 9% as allowed in the labor contract and the blended PERS rate is budgeted at 19.96%.

## General Fund, continued



Vacation Relief account 5101 was increased to reflect the commensurate increase in seniority of the District's workforce and increased levels of time off earned. Uniform Allowance account 5270 reflects increases in uniforms for a second recruit academy of \$12,385 and the addition of four fire stations and volunteer firefighter groups in Newberg and District 2 totaling \$52,535.

Materials and Services expenditures increased \$719,740 or 5.8% over the prior year. Within Materials and Services, account 5301 Special Department Supplies was increased \$68,082. Of that increase, \$18,105 relates to District 2 and Newberg station additions, \$12,000 was added for post construction/remodel items for Stations 64 and 69 after moving back in from temporary quarters, and there was a \$32,005 increase in Emergency Management for periodic shelf life rotations of emergency water and food supplies for stations and facilities in the event of a large scale District disaster.

Account 5302, Training Supplies was increased by \$36,632 largely due to the increase of \$31,004 in Training Division for two web-based video capture and debriefing tools to manage EMS simulations (\$21,000) and cadaver lab for EMS training and extrication vehicles for crew training. The increase in fire extinguisher account 5305 reflects an increase in Recruits' training with extinguishers, and \$7,500 in Facilities Maintenance to purchase and swap out expired extinguishers in District facilities. The smoke detector program, whereby the District replaces smoke detectors of its citizens as requested or found to be nonoperational, was increased by each station to reflect activity and as well for the Newberg and District 2 stations.

EMS supplies reflects an increase of \$34,303 which is due to the additional stations and ambulance service area within Newberg's contract area offset by decreases in other departments budgets such as Emergency Medical Services. Firefighting supplies were increased significantly to reflect new small diameter hose replacement of aged and delaminating fire hose largely within the Supply department budget (\$255,000 for 30 engines at \$8,500 each) and the Integrated Operations budget for the associated nozzles, monitors, hydrant bags, dividers and gates to support the new hose deployment (\$166,000) in addition to ongoing firefighting supplies, small tools and rope.

Protective clothing, account 5325, was increased \$191,622, largely due to the Recruit budget increase of \$113,580 for two academies to include helmets, SCBA mask packages, turnout coats, harness and pants, turnout boots, wildland firefighter uniforms and Volunteers of \$71,500 including Newberg and District 2 volunteers as needed. The account 5330 was reduced reflecting reductions in prior year projects in information technology and communications. This year, the account reflects \$20,000 each for standardized furniture for station 64 and 69 post seismic remodel as well as volunteer station 372 within the Volunteer budget.

Within the Information Technology budget, ongoing monitor and laptop or PC replacements, as needed, are budgeted and as well, an upgrade to the original wireless access points throughout the District for a total of \$24,500. Telephone and communication equipment set up for Newberg and District 2 are also included. Software licenses, account 5340, includes all software for the District including line staffing software Telestaff, project management, Office, fleet

diagnostic, all financial and human resources applications, cyber security software, GIS software licensing, ambulance billing and project management software, among other items.

Apparatus Fuel account 5350 reflects current fuel pricing and the expanded service area of the District with the contract service areas resulting in an increase of \$44,158 to a combined total of \$493,098.

Maintenance and Repair account 5361 which provides for station and other facility maintenance and improvements was reduced to \$1,079,827. In addition to ongoing facility maintenance, the account includes station 35 (King City) remodeling to relocate sleeping quarters and the station exercise areas for \$56,000, as well as replacing dry rot and drain problems in the men's shower area (\$27,000); remodeling of Mountain Road station 57 station quarters for \$50,000 to improve female firefighter shower and locker space and the entire station crew's dining, laundry and utility areas in this 1995 former residential home that serves as the fire station in the largely rural northwest Clackamas County. The heating and cooling units at station 67 (\$30,000) will be replaced, and the driveway approach at Station 64 will be replaced for \$49,000 after completion of the station seismic reconstruction that has been supported through grant funding.

Periodic five-year UPS battery replacement will occur in the Command and Business Operations Center facility for \$27,000 as well as professional heating and cooling system maintenance. Vehicle Maintenance was increased for the District's in-house fleet maintenance program to a total of \$840,850, or an increase of \$170,900 reflecting the increased size of the fleet in the contract service areas (\$136,000) and the increased needs of the District's apparatus as it ages and response needs increase.

Account 5365, Maintenance and Repair of Firefighting equipment accounts for chainsaws, portable generators, pumps and fans as well as SCBA mask and pack maintenance including cylinders and as well, air monitor maintenance and repair, among other items. Account 5366, Maintenance and Repair of EMS equipment largely covers the service contract for the 55 cardiac monitors and their battery replacement every three years for a total of approximately \$79,000. Office equipment maintenance and repair account 5367 includes copier leases and copy charges and GIS plotter supply expenses for copiers throughout the District.

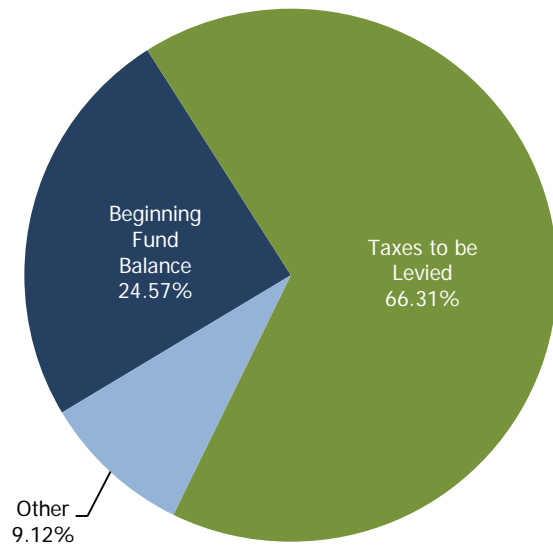
The budget for the District's property and liability coverage is paid from account 5410 and reflects increases expected due to increased station and apparatus coverage. General Legal was increased as well based on projected actual expenditures for the following fiscal year. Account 5413 largely represents the costs of contracts with the supervising physicians for the District's firefighter medics and as well, consulting fees for legislative and other specialized consulting services.

Account 5414 includes a one-time \$150,000 budget line, expected to be reimbursed in the future, to provide a number of services related to the implementation of Medicaid reimbursement program by TVF&R and other public EMS providers in Oregon. The request includes funds for consulting, travel and other professional services related to the planning, development, and implementation of GEMT programs. Physician services for all current employees' physicals and for new hire exams total over \$52,000 with associated laboratory services at approximately \$49,000. Remaining amounts include leadership development training, land use consultants for future station siting and planning as well as appraisal services, hose inspection, background check investigations for volunteers and future employees, among numerous other items comprise account 5414, Other Professional Services for \$762,007.

Dispatch fees reflect charges anticipated from Washington County Consolidated Communications Agency (WACCA) and reflects increases estimated for contract services areas. Utility accounts reflect anticipated stations and energy utilization based on staffing by station. The District continues to plan for external training and education through accounts 5461 and 5462. Elections expense account 5574 for \$80,000 reflects the periodic election costs charged by the three counties for the District's board member elections. Account 5575 reflects firefighter turnout cleanings performed and associated repairs.

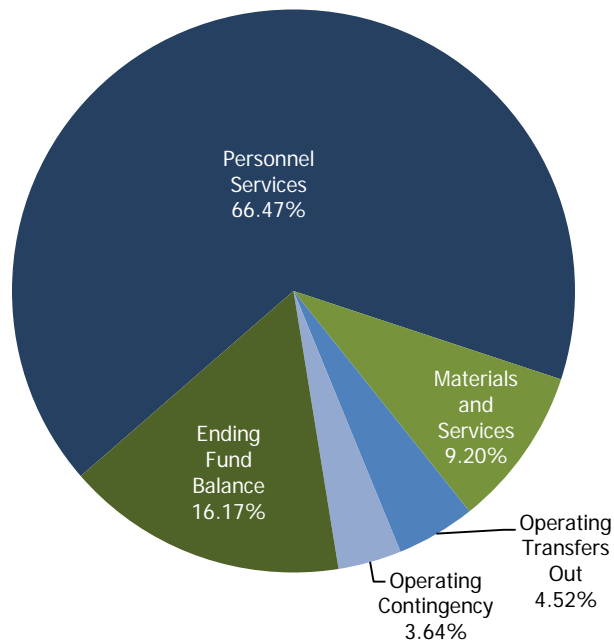
## General Fund, continued

### General Fund Resources by Budget Category



Resources	2016-17 Budget	Percent of Budget
Beginning Fund Balance	\$ 35,311,232	24.57%
Taxes to be Levied	95,291,918	66.31%
Previously Levied Taxes	1,417,979	0.99%
Taxes in Lieu of Property Taxes	11,351	<0.1%
Interest on Investments	100,319	0.07%
Interest on Property Tax	19,575	0.01%
Program Revenue	10,960,173	7.63%
Regional Hazmat Responses	5,000	<0.1%
Special Service Charges	2,500	<0.1%
Training Classes	5,000	<0.1%
Rental Income	85,600	0.06%
Insurance Refunds	225,400	0.16%
Donations & Grants	180,226	0.13%
Surplus Property	5,000	<0.1%
Miscellaneous Revenue	91,594	0.06%
<b>Total Resources</b>	<b>\$ 143,712,867</b>	<b>100.00%</b>

### General Fund Requirements by Budget Category



Requirements	2016-17 Budget	Percent of Budget
Personnel Services	\$ 95,521,857	66.47%
Materials and Services	13,223,747	9.20%
Operating Transfers Out	6,500,000	4.52%
Operating Contingency	5,235,000	3.64%
Ending Fund Balance	23,232,263	16.17%
<b>Total Requirements</b>	<b>\$ 143,712,867</b>	<b>100.00%</b>

## Consolidated Budget Summary by Requirements for the General Fund by Directorate and Departments

Requirements	Personnel Costs	Materials & Services	Other	2016-17 Budget
<b>Command Directorate</b>				
Board of Directors	\$ 500	\$ 121,575		\$ 122,075
Civil Service Commission	73,984	44,225		118,209
Fire Chief's Office	3,553,128	1,411,634		4,964,762
Emergency Management	195,049	43,773		238,822
Total Command Directorate	3,822,661	1,621,207		5,443,868
<b>Business Operations Directorate</b>				
Human Resources	1,187,829	170,636		1,358,464
Logistics	349,326	87,892		437,218
Fleet Maintenance	1,526,861	1,021,777		2,548,638
Facilities Maintenance	972,859	130,563		1,103,422
Information Technology	926,023	1,465,938		2,391,961
Communications	473,678	2,488,790		2,962,468
Supply	666,973	455,447		1,122,420
Media Services	297,260	23,725		320,985
Occupational Health and Wellness	618,707	202,586		821,293
Total Business Operations Directorate	7,019,515	6,047,354		13,066,869
<b>Finance Directorate</b>				
Finance	1,565,800	524,690		2,090,490
Total Finance Directorate	1,565,800	524,690		2,090,490
<b>Integrated Operations Directorate</b>				
Integrated Operations Administration	1,272,136	880,884		2,153,020
Relief Pool Personnel	10,220,456	14,265		10,234,721
North Integrated Operations	35,586,355	1,655,548		37,241,903
South Integrated Operations	29,602,728	1,304,310		30,907,038
Total Integrated Operations Directorate	76,681,675	3,855,007		80,536,682
<b>EMS/Training/Volunteers Directorate</b>				
EMS	1,479,830	292,120		1,771,950
Training	1,804,342	325,401		2,149,743
Recruits	3,050,924	254,350		3,305,274
Volunteer Program	76,710	258,718		335,428
Chaplains	400	44,900		45,300
Total EMS/Training/Volunteers Directorate	6,432,206	1,175,489		7,604,695
<b>Non-Organizational</b>				
Operating Transfers Out			\$ 6,500,000	6,500,000
Operating Contingency			5,235,000	5,235,000
Ending Fund Balance			23,232,263	23,232,263
Total Requirements	\$ 95,521,857	\$ 13,223,747	\$ 34,967,263	\$ 143,712,867

## General Fund, continued

### General Fund Personnel Summary

Program	2013-14 Actual	2014-15 Actual	2015-16 Adopted	2016-17 Budget	Increase (Decrease)
Command Directorate					
Fire Chief's Office	11.00	12.00	16.00	20.00	4.00
Emergency Management	1.00	1.00	1.00	1.00	
Planning	5.00	4.00	0.00	0.00	
Total Command Directorate	17.00	17.00	17.00	21.00	4.00
Business Operations Directorate					
Human Resources	7.00	7.00	7.00	8.00	1.00
Logistics	2.00	2.00	2.00	2.00	
Fleet Maintenance	15.25	15.25	13.00	13.00	
Facility Maintenance	8.00	8.00	8.00	8.00	
Information Technology	8.00	8.00	7.00	7.00	
Communications	4.00	4.00	4.00	4.00	
Supply	5.50	5.50	6.50	7.00	0.50
Media Services	2.00	2.00	2.00	2.00	
Occupational Health/Wellness	0.00	4.25	5.50	6.00	0.50
Total Business Operations Directorate	51.75	56.00	55.00	57.00	2.00
Finance Directorate					
Finance	9.50	9.50	10.00	12.00	2.00
Total Finance Directorate	9.50	9.50	10.00	12.00	2.00
Integrated Operations Directorate					
Integrated Operations Admin	2.00	3.00	4.00	5.00	1.00
Relief Pool Personnel	45.00	60.00	60.00	61.00	1.00
North Division Command	14.50	15.00	15.00	19.00	4.00
Station 17 (North Plains)	0.00	0.00	0.00	9.00	9.00
Station 50 (Walnut)	13.00	13.00	13.00	12.00	(1.00)
Station 51 (Tigard)	24.00	24.00	24.00	25.00	1.00
Station 53 (Progress)	14.00	14.00	14.00	14.00	
Station 60 (Cornell Road)	12.00	12.00	12.00	12.00	
Station 61 (Butner Road)	13.00	13.00	13.00	13.00	
Station 62 (Aloha)	14.00	14.00	14.00	14.00	
Station 64 (Somerset)	12.00	12.00	12.00	13.00	1.00
Station 65 (West Slope)	12.00	12.00	12.00	13.00	1.00
Station 66 (Brockman Road)	12.00	12.00	12.00	13.00	1.00
Station 67 (Farmington Road)	25.00	25.00	25.00	26.00	1.00
Station 68 (Oak Hills)	12.00	12.00	12.00	12.00	
Station 69 (Cooper Mountain)	12.00	12.00	12.00	12.00	
Station 70 (Raleigh Hills)	0.00	0.00	2.00	2.00	
Former North Division Command	13.38	13.00	13.00	0.00	(13.00)
South Division Command	12.00	12.00	12.00	17.00	5.00
Station 19 (Midway)	0.00	0.00	0.00	9.00	9.00
Station 20 (Springbrook)	0.00	0.00	0.00	15.00	15.00
Station 21 (Downtown Newberg)	0.00	0.00	0.00	15.00	15.00
Station 33 (Sherwood)	12.00	12.00	12.00	12.00	
Station 34 (Tualatin)	13.00	13.00	13.00	13.00	
Station 35 (King City)	14.00	14.00	14.00	18.00	4.00
Station 52 (Wilsonville)	12.00	18.00	18.00	18.00	
Station 54 (Charbonneau)	0.00	0.00	6.00	0.00	(6.00)
Station 56 (Elligsen Road)	12.00	12.00	12.00	12.00	
Station 57 (Mountain Road)	12.00	12.00	12.00	12.00	
Station 58 (Bolton)	12.00	18.00	18.00	12.00	(6.00)
Station 59 (Willamette)	12.00	12.00	12.00	18.00	6.00
Total Integrated Operations Directorate	360.88	389.00	398.00	446.00	48.00
EMS/Training/Volunteers Directorate					
EMS	0.00	5.00	7.00	8.00	1.00
EMS / Health / Wellness	10.00	0.00	0.00	0.00	
Training	9.00	9.00	10.00	10.00	
Recruits	6.54	13.08	9.00	18.00	9.00
Volunteers	1.00	0.00	0.00	0.00	
Total EMS/Training/Volunteers Directorate	26.54	27.08	26.00	36.00	10.00
<b>Total Full-Time Equivalents (FTE)</b>	<b>465.67</b>	<b>498.58</b>	<b>506.00</b>	<b>572.00</b>	<b>66.00</b>

## General Fund Personnel Summary of Changes by Source

Program	TVF&R 2015-16	Additional Staffing	Transfer Staffing	Newberg Staffing	District 2 Staffing	TVF&R 2016-17
Command Directorate						
Fire Chief's Office	16.00	1.00	1.00	1.00	1.00	20.00
Emergency Management	1.00					1.00
Planning	0.00					0.00
Total Command Directorate	17.00	1.00	1.00	1.00	1.00	21.00
Business Operations Directorate						
Human Resources	7.00	1.00				8.00
Logistics	2.00					2.00
Fleet Maintenance	13.00					13.00
Facility Maintenance	8.00					8.00
Information Technology	7.00					7.00
Communications	4.00					4.00
Supply	6.50	0.50				7.00
Media Services	2.00					2.00
Occupational Health/Wellness	5.50	0.50				6.00
Total Business Operations Directorate	55.00	2.00	0.00	0.00	0.00	57.00
Finance Directorate						
Finance	10.00			2.00		12.00
Total Finance Directorate	10.00	0.00	0.00	2.00	0.00	12.00
Integrated Operations Directorate						
Integrated Operations Admin	4.00			1.00		5.00
Relief Pool Personnel	60.00	1.00				61.00
North Division Command	15.00		4.00			19.00
Station 17 (North Plains)	0.00				9.00	9.00
Station 50 (Walnut)	13.00		(1.00)			12.00
Station 51 (Tigard)	24.00		1.00			25.00
Station 53 (Progress)	14.00					14.00
Station 60 (Cornell Road)	12.00					12.00
Station 61 (Butner Road)	13.00					13.00
Station 62 (Aloha)	14.00					14.00
Station 64 (Somerset)	12.00		1.00			13.00
Station 65 (West Slope)	12.00		1.00			13.00
Station 66 (Brockman Road)	12.00		1.00			13.00
Station 67 (Farmington Road)	25.00		1.00			26.00
Station 68 (Oak Hills)	12.00					12.00
Station 69 (Cooper Mountain)	12.00					12.00
Station 70 (Raleigh Hills)	2.00					2.00
Former North Division Command	13.00	(2.00)	(11.00)			0.00
South Division Command	12.00		4.00	1.00		17.00
Station 19 (Midway)	0.00				9.00	9.00
Station 20 (Springbrook)	0.00			15.00		15.00
Station 21 (Downtown Newberg)	0.00			15.00		15.00
Station 33 (Sherwood)	12.00					12.00
Station 34 (Tualatin)	13.00					13.00
Station 35 (King City)	14.00		4.00			18.00
Station 52 (Wilsonville)	18.00					18.00
Station 54 (Charbonneau)	6.00		(6.00)			0.00
Station 56 (Elligsen Road)	12.00					12.00
Station 57 (Mountain Road)	12.00					12.00
Station 58 (Bolton)	18.00		(6.00)			12.00
Station 59 (Willamette)	12.00		6.00			18.00
Total Integrated Operations Directorate	398.00	(1.00)	(1.00)	32.00	18.00	446.00
EMS/Training/Volunteers Directorate						
EMS	7.00			1.00		8.00
EMS / Health / Wellness	0.00					0.00
Training	10.00					10.00
Recruits	9.00	9.00				18.00
Volunteers	0.00					0.00
Total EMS/Training/Volunteers	26.00	9.00	0.00	1.00	0.00	36.00
<b>Total Full-Time Equivalents (FTE)</b>	<b>506.00</b>	<b>11.00</b>	<b>0.00</b>	<b>36.00</b>	<b>19.00</b>	<b>572.00</b>

## General Fund, continued

### Non-Organizational

#### Operating Transfers

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

Fund	2016-17 Budget
Emergency Management Fund	\$ 30,000
Property and Building Fund	6,110,138
Pension Trust Fund	359,862
Total Transfers	\$ 6,500,000

#### 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 2016-17, the District expects remaining contingency will revert ending fund balance to carryover as beginning fund balance in fiscal year 2017-18.

#### Ending Fund Balance

The Ending Fund Balance is budgeted at \$23,232,263. 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 2017-18 fiscal year.



# General Fund, continued

<i>Historical Data</i>			<i>Budget for Next Year 2016-17</i>			
Actual Second Preceding Year 2013-14	Actual First Preceding Year 2014-15	Revised Budget This Year 2015-16	Resources	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Board
\$ 34,470,896	\$ 36,719,738	\$ 35,893,297	Beginning Fund Balance	\$ 35,311,232	\$ 35,311,232	\$ 35,311,232
1,413,822	1,362,917	1,470,940	Prior Years Prop Tax	1,417,979	1,417,979	1,417,979
12,887	10,910	13,408	Taxes In Lieu of Prop Tax	11,351	11,351	11,351
94,505	99,819	94,978	Interest Income	100,319	100,319	100,319
2,627	6,764	2,640	Interest on Taxes	6,798	6,798	6,798
12,645	12,713	12,708	Unsegregated Tax Interest	12,777	12,777	12,777
1,151,926	1,661,983	854,729	Program Revenue	10,960,173	10,960,173	10,960,173
34,845	9,352	30,000	Haz Mat Response Revenues	5,000	5,000	5,000
713	619	500	Accounting Service Revenue	500	500	500
6,017	5,554	2,250	Fire Reports/Permits	2,000	2,000	2,000
46,618	5,553	24,300	Training Classes	5,000	5,000	5,000
153,636	123,579	75,600	Rental Revenue	85,600	85,600	85,600
4,048	413,520	450,000	Donations & Grants	180,226	180,226	180,226
859,922	520,569	201,000	Insurance Refunds WC	225,400	225,400	225,400
12,442	11,881	1,000	Surplus Property	5,000	5,000	5,000
523,985	103,071	20,000	Miscellaneous	90,594	90,594	90,594
149,113	24,151		Transfers In from Other Funds			
1,742	2,683	850	Discounts Earned	1,000	1,000	1,000
38,952,389	41,095,375	39,148,200	Total Resources, Except Taxes to be Levied	48,420,949	48,420,949	48,420,949
		90,309,896	Taxes Necessary to Balance	95,291,918	95,291,918	95,291,918
75,424,694	79,054,101		Taxes Collected in Year Levied			
\$ 114,377,083	\$ 120,149,476	\$ 129,458,096	<b>Total Resources</b>	\$ 143,712,867	\$ 143,712,867	\$ 143,712,867

<i>Historical Data</i>			<i>Budget for Next Year 2016-17</i>			
Actual Second Preceding Year 2013-14	Actual First Preceding Year 2014-15	Revised Budget This Year 2015-16	Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Board
\$ 66,849,131	\$ 72,082,015	\$ 81,560,128	Personnel Services	\$ 95,521,857	\$ 95,521,857	\$ 95,521,857
8,213,196	8,955,523	12,504,007	Materials and Services	13,208,747	13,208,747	13,223,747
2,595,018	3,219,787	7,957,170	Operating Transfers Out	6,500,000	6,500,000	6,500,000
		4,664,500	Operating Contingency	5,250,000	5,250,000	5,235,000
36,719,738	35,892,151	22,772,291	Ending Fund Balance	23,232,263	23,232,263	23,232,263
\$ 114,377,083	\$ 120,149,476	\$ 129,458,096	<b>Total Requirements</b>	\$ 143,712,867	\$ 143,712,867	\$ 143,712,867

# General Fund, continued

		2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Proposed Budget	2016-17 Approved Budget	2016-17 Adopted Budget
5001	Salaries & Wages Union	\$ 24,385,314	\$ 26,177,857	\$ 30,995,789	\$ 36,336,675	\$ 36,336,675	\$ 36,336,675
5002	Salaries & Wages Nonunion	8,417,211	7,780,815	8,421,979	8,948,961	8,948,961	8,948,961
5003	Vacation Taken Union	3,473,714	3,759,232	3,855,431	4,531,421	4,531,421	4,531,421
5004	Vacation Taken Nonunion	642,604	537,626	636,843	619,779	619,779	619,779
5005	Sick Leave Taken Union	504,777	562,484	810,955	866,285	866,285	866,285
5006	Sick Taken Nonunion	183,138	150,191	127,406	164,682	164,682	164,682
5007	Personal Leave Taken Union	355,056	418,999	399,603	478,545	478,545	478,545
5008	Personal Leave Taken Nonunion	33,891	66,546	54,641	87,207	87,207	87,207
5009	Comp Taken Union	10,424	4,738				
5010	Comp Taken Nonunion	18,684	22,226				
5015	Vacation Sold	136,762	119,351	380,812	286,494	286,494	286,494
5016	Vacation Sold at Retirement	145,214	94,758	227,882	178,151	128,512	128,512
5017	PEHP Vac Sold at Retirement	239,695	303,969	176,327	205,512	205,512	205,512
5018	Comp Time Sold Union	111	4,100				
5019	Comp Time Sold Nonunion	3,727	2,680				
5020	Deferred Comp Match Union	1,042,153	1,388,716	1,693,884	1,885,941	1,885,941	1,885,941
5021	Deferred Comp Match Nonunion	372,644	494,118	591,863	627,470	641,747	641,747
5041	Severance Pay	3,988	11,760				
5090	Temporary Services-Backfill	69,414	61,417			16,583	16,583
5101	Vacation Relief	2,998,719	3,808,982	3,628,045	5,070,690	5,070,690	5,070,690
5102	Duty Chief Relief	394,763					
5105	Sick Relief	494,256	608,168	665,468	758,296	758,296	758,296
5106	On the Job Injury Relief	89,323	134,291	124,956	173,646	173,646	173,646
5107	Short Term Disability Relief	3,687	27,580	73,783	55,881	55,881	55,881
5110	Personal Leave Relief	356,961	401,738	416,734	484,945	484,945	484,945
5115	Vacant Slot Relief	240,242	454,700				
5118	Standby Overtime	24,851	24,934	30,230	33,674	33,674	33,674
5120	Overtime Union	1,027,445	1,183,682	1,536,043	1,688,418	1,688,418	1,688,418
5121	Overtime Nonunion	41,119	37,331	41,273	52,948	52,948	52,948
5123	Comp Time Sold Nonunion	22					
5150	Pension Benefit	15,000	18,000	20,000	20,000	20,000	20,000
5201	PERS Taxes	8,458,061	8,924,510	10,583,474	12,315,891	12,315,891	12,315,891
5203	FICA/MEDI	3,229,795	3,385,334	4,123,369	4,796,792	4,796,792	4,796,792
5206	Worker's Comp	1,015,500	2,119,127	1,453,341	1,310,995	1,311,177	1,311,177
5207	TriMet/Wilsonville Tax	307,792	327,531	395,186	523,519	477,709	477,709
5208	OR Worker's Benefit Fund Tax	17,705	18,519	39,079	22,891	22,891	22,891
5210	Medical Ins Union	5,919,520	6,487,087	7,455,910	9,878,827	9,878,827	9,878,827
5211	Medical Ins Nonunion	1,366,656	1,318,356	1,498,959	1,928,596	1,993,003	1,993,003
5220	Post Retire Ins Union	195,150	219,550	258,300	290,400	290,400	290,400
5221	Post Retire Ins Nonunion	87,134	83,578	94,800	102,600	102,600	102,600
5230	Dental Ins Nonunion	171,919	155,736	158,402	156,847	156,847	156,847
5240	Life/Disability Insurance	91,363	87,395	136,856	124,518	124,518	124,518
5250	Unemployment Insurance	6,184	247	18,000	18,000	18,000	18,000
5260	Employee Assist Insurance	11,880	11,880	11,880	12,831	12,830	12,830
5270	Uniform Allowance	145,749	180,882	242,705	308,937	308,937	308,937

## General Fund, continued

		2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Proposed Budget	2016-17 Approved Budget	2016-17 Adopted Budget
5290	Employee Tuition Reimburse	20,785	35,707	104,920	109,313	109,313	109,313
5295	Vehicle/Cell Allowance	79,025	65,588	75,000	65,280	65,280	65,280
	<b>Total Personnel Services</b>	<b>66,849,131</b>	<b>72,082,015</b>	<b>81,560,128</b>	<b>95,521,857</b>	<b>95,521,857</b>	<b>95,521,857</b>
5300	Office Supplies	21,983	22,716	32,780	38,370	38,370	38,370
5301	Special Department Supplies	165,633	175,803	248,353	316,435	316,435	316,435
5302	Training Supplies	61,995	51,417	79,060	115,692	115,692	115,692
5303	Physical Fitness	9,022	9,764	23,000	22,650	22,650	22,650
5304	Hydrant Maintenance	3,376	4,346	4,500	5,500	5,500	5,500
5305	Fire Extinguisher	4,116	2,922	6,996	16,900	16,900	16,900
5306	Photography Supplies & Process		61	1,110	2,300	2,300	2,300
5307	Smoke Detector Program	4,440	3,699	6,075	8,175	8,175	8,175
5311	Haz Mat Response Materials		125	3,000	3,000	3,000	3,000
5320	EMS Supplies	245,749	327,037	487,045	521,348	521,348	521,348
5321	Fire Fighting Supplies	101,643	246,589	343,333	710,182	710,182	710,182
5325	Protective Clothing	262,078	480,387	255,769	447,391	447,391	447,391
5330	Noncapital Furniture & Equip	137,761	299,413	575,003	434,971	434,971	434,971
5340	Software Licenses/Upgrade/Host	369,133	579,784	842,610	964,051	964,051	964,051
5350	Apparatus Fuel/Lubricants	382,115	321,462	448,940	493,098	493,098	493,098
5361	M&R Bldg/Bldg Equip & Improv	558,274	719,208	1,315,678	1,079,827	1,079,827	1,079,827
5363	Vehicle Maintenance	462,147	502,964	669,950	840,850	840,850	840,850
5364	M&R Fire Comm Equip	15,001	12,204	26,308	31,268	31,268	31,268
5365	M&R Firefight Equip	76,314	65,267	119,685	95,169	95,169	95,169
5366	M&R EMS Equip	12,011	13,961	67,118	87,637	87,637	87,637
5367	M&R Office Equip	88,731	84,789	99,822	115,848	115,848	115,848
5368	M&R Computer & Network Hdwe	106,817	98,049	256,629	123,817	123,817	123,817
5400	Insurance Premium	322,650	317,731	357,722	371,087	371,087	371,087
5410	General Legal	331,481	212,020	340,000	391,000	391,000	391,000
5411	Collective Bargaining	53,419	13,539	15,000	15,000	15,000	15,000
5412	Audit & Related Filing Fees	44,750	20,930	44,225	46,700	46,700	46,700
5413	Consultant Fees	152,983	148,469	203,480	225,600	225,600	225,600
5414	Other Professional Services	538,334	357,172	1,134,584	747,007	747,007	762,007
5415	Printing	33,679	21,248	38,215	37,545	37,545	37,545
5416	Custodial & Bldg Services	146,229	149,171	178,275	178,577	178,577	178,577
5417	Temporary Services	120,643	51,363	87,960	79,280	79,280	79,280
5418	Trustee/Administrative Fees	29,775	73,728	70,595	40,550	40,550	40,550
5420	Dispatch	1,597,011	1,674,532	1,786,070	2,021,073	2,021,073	2,021,073
5421	BOD Allowance	7,350	6,350	6,000	7,500	7,500	7,500
5430	Telephone	207,063	233,197	260,932	292,334	292,334	292,334
5432	Natural Gas	118,463	104,388	143,539	147,951	147,951	147,951
5433	Electricity	407,647	421,003	475,645	501,764	501,764	501,764
5434	Water/Sewer	159,607	183,034	198,016	233,507	233,507	233,507
5436	Garbage	54,680	55,342	63,262	68,894	68,894	68,894
5437	Cable Access	201,593	194,993	218,870	167,525	167,525	167,525

## General Fund, continued

		2013-14 Actual	2014-15 Actual	2015-16 Revised Budget	2016-17 Proposed Budget	2016-17 Approved Budget	2016-17 Adopted Budget
5445	Rent/Lease of Building	11,200	6,004	5,726	15,336	15,336	15,336
5450	Rental of Equip	21,222	12,292	13,740	12,196	12,196	12,196
5461	External Training	73,564	88,385	179,744	169,611	169,611	169,611
5462	Travel and Per Diem	105,990	107,599	208,251	234,174	234,174	234,174
5471	Citizen Awards	1,499	1,644	2,350	2,475	2,475	2,475
5472	Employee Recog & Awards	15,040	18,603	24,215	28,255	28,255	28,255
5473	Employ Safety Pro & Incent	9,080	6,046	13,000	13,000	13,000	13,000
5474	Volunteer Awards Banquet	9,795	8,412	9,500	9,500	9,500	9,500
5480	Community/Open House/Outreach	13,904	18,976	34,880	27,700	27,700	27,700
5481	Community Education Materials	37,333	23,434	48,025	38,269	38,269	38,269
5484	Postage UPS & Shipping	38,941	38,738	42,359	57,499	57,499	57,499
5500	Dues & Subscriptions	48,784	59,688	70,569	81,471	81,471	81,471
5501	Volunteer Assn Dues	8,000	8,000	12,000	16,000	16,000	16,000
5502	Certifications & Licensing	6,774	52,000	11,648	71,395	71,395	71,395
5570	Misc Business Exp	39,492	40,128	60,337	69,112	69,112	69,112
5571	Planning Retreat Expense	2,232	4,147	15,600	14,400	14,400	14,400
5572	Advertis/Public Notice	33,236	43,928	85,775	64,070	64,070	64,070
5573	Inventory Over/Short/Obsolete	1,913	(9,604)	3,200	4,700	4,700	4,700
5574	Elections Expense	14,393	66,015		80,000	80,000	80,000
5575	Laundry/Repair Expense	105,107	100,912	127,934	152,210	152,211	152,211
	<b>Total Materials &amp; Services</b>	<b>8,213,196</b>	<b>8,955,523</b>	<b>12,504,007</b>	<b>13,208,747</b>	<b>13,208,747</b>	<b>13,223,747</b>
5800	Transfers Out	2,595,018	3,219,787	7,957,170	6,500,000	6,500,000	6,500,000
	<b>Total Op Transfer Out</b>	<b>2,595,018</b>	<b>3,219,787</b>	<b>7,957,170</b>	<b>6,500,000</b>	<b>6,500,000</b>	<b>6,500,000</b>
5900	Contingency			4,664,500	5,250,000	5,250,000	5,235,000
	<b>Total Contingency</b>			<b>4,664,500</b>	<b>5,250,000</b>	<b>5,250,000</b>	<b>5,235,000</b>
5999	Budgeted Ending Fund Balance	36,719,738	35,892,151	22,772,291	23,232,263	23,232,263	23,232,263
	<b>Total Ending Fund Bal</b>	<b>36,719,738</b>	<b>35,892,151</b>	<b>22,772,291</b>	<b>23,232,263</b>	<b>23,232,263</b>	<b>23,232,263</b>
	<b>Total General Fund</b>	<b>\$ 114,377,083</b>	<b>\$ 120,149,476</b>	<b>\$ 129,458,096</b>	<b>\$ 143,712,867</b>	<b>\$ 143,712,867</b>	<b>\$ 143,712,867</b>