

## 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	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Adopted Budget
Personnel Services	\$ 72,082,015	\$ 76,551,622	\$ 95,752,608	\$ 99,446,803
Materials and Services	8,955,523	10,597,545	13,318,747	13,601,812
Operating Transfers Out	3,219,787	7,227,016	6,500,000	7,480,286
Operating Contingency			4,909,249	5,322,705
Ending Fund Balance	35,892,151	37,482,480	23,232,263	23,930,455
<b>Total Expenditures</b>	<b>\$ 120,149,476</b>	<b>\$ 131,858,664</b>	<b>\$ 143,712,867</b>	<b>\$ 149,782,061</b>

## 2017-18 Significant Changes

The General Fund operations reflect the annexation of the former Washington County Rural Fire Protection District 2 into the District effective July, 1 2017 after the completion of the fire protection service contract, and reflects the continued operation of the Newberg contracts in addition to continued focus on delivering District residents the commitments in the local option levy to continue to focus on fast and effective emergency response, adding firefighters, new units and purchasing additional fire station sites within the District. The District will add a new fire station staffed with 12 firefighters and deploy a new medic unit.

The General Fund personnel strength for the 2017-18 fiscal year is budgeted at 579.5 full-time equivalent (FTE) positions, an increase of six and a half positions. The General Fund's personnel services increased \$3,694,195 or 3.9% over the prior year. The District has added 12 firefighters in the fiscal to new Station 55, two paramedic positions to new Medic Unit 33, added one line Battalion Chief, one facilities maintenance technician, one position to assist in managing line shift filling, and reduced one Deputy Chief position, two positions in the EMS MIH program and the equivalent of seven and a half FTE for the time in the recruit academy.

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 22.86% for line personnel and the actual assigned rate by PERS for non-line personnel which ranges from 16.48% to 28.04%.



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. A new account, Regular Day Off Relief, 5117, was established to capture the overtime associated with Kelly Relief shifts when there are not enough floater pool personnel to fill all shifts off for Kelly days.

Materials and Services expenditures increased \$283,065 or 2.1% over the prior year. Within Materials and Services, account 5301 Special Department Supplies includes \$10,000 for new Station 55 supplies, \$10,000 for new pumpers and truck set up, \$12,000 was added for post construction/remodel items for Stations 64 and 69 after moving back in from temporary quarters, and supplies for 24 new recruits are included.

EMS supplies reflects an increase of \$88,088 which is due to \$35,880 for EMS kit replacements for all stations and response units, \$23,625 for disposable blades for the initial and ongoing deployment of Video Laryngoscopes, \$11,000 for new lockbox kits for controlled and paralytic medications, and \$11,000 for new vacuum splint kits. Firefighting Supplies, account 5321, reflects hose replacement and ongoing firefighting supplies, small tools and rope.

Protective clothing, account 5325, includes helmets, SCBA mask packages, turnout coats, harness and pants, turnout boots, and wildland firefighter uniforms as needed. The account 5330 includes standardized furniture for station 64 and 69 post seismic remodel as well as new station 55 furniture for \$30,000.

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 usage expectations.

Maintenance and Repair account 5361, which provides for station and other facility maintenance and improvements, was increased to \$1,190,327. In addition to ongoing facility maintenance, the account includes station 35 (King City) front and rear patio structure and roof repairs and replacement for \$46,000, station 60 roof replacement for \$27,000, 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.

Vehicle Maintenance was increased for the District's in-house fleet maintenance program to a total of \$965,590, or an increase of \$124,740 reflecting the increased size of the fleet 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. The account was increased to purchase additional SCBA cylinders for former District 2 and Newberg units. Account 5366, Maintenance and Repair of EMS equipment largely covers the service contract for the 55 cardiac monitors for \$40,000. 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 employees, stations 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.

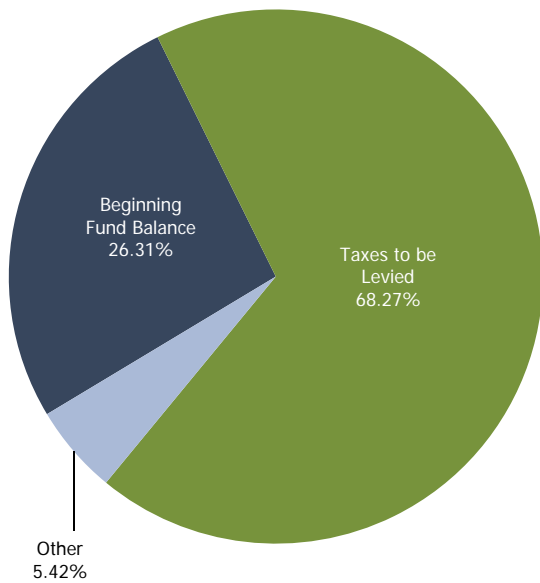
Account 5414 includes a one-time \$250,000 budget line, expected to be reimbursed in the future, to provide a number of services related to the implementation of Medicaid reimbursement program by TVF&R and other public EMS providers in Oregon. The request includes funds for consulting, travel and other 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 \$117,850 with associated laboratory services at approximately \$72,206. Remaining amounts include \$70,000 for a HIPAA security and risk assessment analysis project, 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 \$1,112,393.

Dispatch fees reflect charges anticipated from Washington County Consolidated Communications Agency (WCCCA) and reflect 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. Account 5575 reflects firefighter turnout cleanings performed and associated repairs.



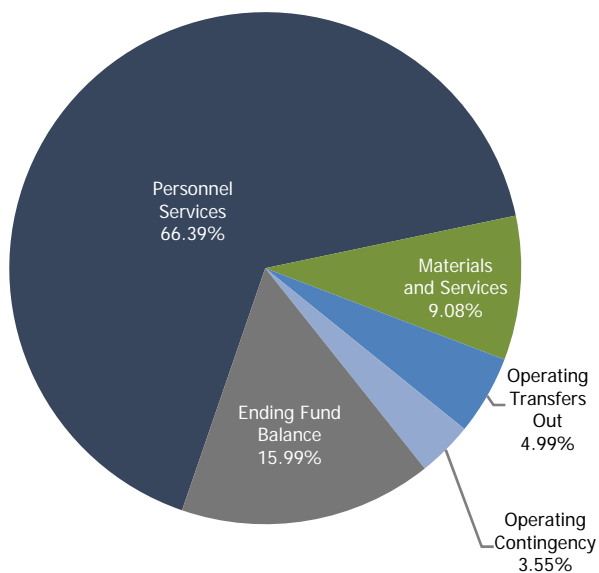
## General Fund, continued

### General Fund Resources by Budget Category



Resources	2017-18 Budget	Percent of Budget
Beginning Fund Balance	\$ 39,403,543	26.31%
Taxes to be Levied	102,257,338	68.27%
Previously Levied Taxes	1,066,222	0.71%
Taxes in Lieu of Property Taxes	18,621	0.01%
Interest on Investments	154,145	0.10%
Interest on Property Tax	18,499	0.01%
Program Revenue	6,212,743	4.15%
Regional Hazmat Responses	5,000	<0.01%
Special Service Charges	2,350	<0.01%
Program Fees	100,000	0.07%
Training Classes	10,000	<0.01%
Rental Income	75,600	0.05%
Insurance Refunds	232,500	0.16%
Donations & Grants	110,000	0.07%
Surplus Property	5,000	<0.01%
Miscellaneous Revenue	110,500	0.07%
<b>Total Resources</b>	<b>\$ 149,782,061</b>	<b>100.00%</b>

### General Fund Requirements by Budget Category



Requirements	2017-18 Budget	Percent of Budget
Personnel Services	\$ 99,446,803	66.39%
Materials and Services	13,601,812	9.08%
Operating Transfers Out	7,480,286	4.99%
Operating Contingency	5,322,705	3.55%
Ending Fund Balance	23,930,455	15.99%
<b>Total Requirements</b>	<b>\$ 149,782,061</b>	<b>100.00%</b>

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

Requirements	Personnel Costs	Materials & Services	Other	2017-18 Budget
<b>Command Directorate</b>				
Board of Directors	\$ 500	\$ 31,200		\$ 31,700
Civil Service Commission	63,340	39,382		102,722
Fire Chief's Office	3,678,967	1,615,456		5,294,423
Total Command Directorate	3,742,807	1,686,038		5,428,845
<b>Business Operations Directorate</b>				
Human Resources	1,387,635	229,950		1,617,585
Logistics	396,335	87,875		484,210
Fleet Maintenance	1,673,051	1,250,438		2,923,489
Facilities Maintenance	1,131,457	168,478		1,299,935
Information Technology	988,738	1,479,156		2,467,894
Communications	512,437	2,706,687		3,219,124
Supply	666,777	276,286		976,063
Media Services	319,376	21,998		341,374
Occupational Health and Wellness	632,542	317,644		950,186
Emergency Management	197,720	28,496		226,216
Total Business Operations Directorate	7,939,068	6,567,008		14,506,076
<b>Finance Directorate</b>				
Finance	1,591,180	586,055		2,177,235
Total Finance Directorate	1,591,180	586,055		2,177,235
<b>Integrated Operations Directorate</b>				
Integrated Operations Administration and Specialty Teams	1,460,486	533,543		1,994,029
Relief Pool Personnel	10,785,577	14,578		10,800,155
North Integrated Operations	36,683,207	1,669,509		38,352,716
South Integrated Operations	31,682,593	1,342,477		33,025,070
Total Integrated Operations Directorate	80,611,863	3,560,107		84,171,970
<b>EMS/Training/Volunteers Directorate</b>				
EMS	1,169,589	381,623		1,551,212
Training	2,520,875	363,928		2,884,803
Recruits	1,766,168	215,810		1,981,978
Volunteer Program	71,800	188,565		260,365
Chaplains and IMT	33,453	52,678		86,131
Total EMS/Training/Volunteers Directorate	5,561,885	1,202,604		6,764,489
<b>Non-Organizational</b>				
Operating Transfers Out			\$ 7,480,286	7,480,286
Operating Contingency			5,322,705	5,322,705
Ending Fund Balance			23,930,455	23,930,455
Total Requirements	\$ 99,446,803	\$ 13,601,812	\$ 36,733,446	\$ 149,782,061

## General Fund, continued

### General Fund Personnel Summary

Program	2014-15 Actual	2015-16 Actual	2016-17 Revised	2017-18 Budget	Increase (Decrease)
<b>Command Directorate</b>					
Fire Chief's Office	12.00	17.00	20.00	19.00	(1.00)
Planning	4.00	0.00	0.00	0.00	
Total Command Directorate	16.00	17.00	20.00	19.00	(1.00)
<b>Business Operations Directorate</b>					
Human Resources	7.00	7.00	8.00	8.00	
Logistics	2.00	2.00	2.00	2.00	
Fleet Maintenance	15.25	13.00	13.00	13.00	
Facility Maintenance	8.00	8.00	8.00	9.00	1.00
Information Technology	8.00	7.00	7.00	7.00	
Communications	4.00	4.00	4.00	4.00	
Supply	5.50	7.00	7.00	7.00	
Media Services	2.00	2.00	2.00	2.00	
Emergency Management	1.00	1.00	1.00	1.00	
Occupational Health/Wellness	4.25	6.00	6.00	6.00	
Total Business Operations Directorate	57.00	57.00	58.00	59.00	1.00
<b>Finance Directorate</b>					
Finance	9.50	10.50	12.00	12.00	
Total Finance Directorate	9.50	10.50	12.00	12.00	
<b>Integrated Operations Directorate</b>					
Integrated Operations Admin	3.00	3.00	5.00	5.00	
Relief Pool Personnel	60.00	58.00	61.00	62.00	1.00
North Division Command	15.00	15.00	19.00	18.00	(1.00)
Station 17 (North Plains)	0.00	0.00	9.00	9.00	
Station 50 (Walnut)	13.00	12.00	12.00	12.00	
Station 51 (Tigard)	24.00	25.00	25.00	25.00	
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	13.00	13.00	13.00	
Station 65 (West Slope)	12.00	12.00	13.00	13.00	
Station 66 (Brockman Road)	12.00	13.00	13.00	13.00	
Station 67 (Farmington Road)	25.00	25.00	26.00	26.00	
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	2.00	2.00	2.00	
Former North Division Command	13.00	12.00	0.00	0.00	
South Division Command	12.00	10.00	17.00	19.00	2.00
Station 19 (Midway)	0.00	0.00	9.00	9.00	
Station 20 (Springbrook)	0.00	0.00	15.00	15.00	
Station 21 (Downtown Newberg)	0.00	0.00	15.00	15.00	
Station 33 (Sherwood)	12.00	11.00	12.00	14.00	2.00
Station 34 (Tualatin)	13.00	12.00	13.00	13.00	
Station 35 (King City)	14.00	17.00	18.00	18.00	
Station 52 (Wilsonville)	18.00	16.00	18.00	18.00	
Station 55 (Stafford)	0.00	0.00	0.00	12.00	12.00
Station 56 (Elligsen Road)	12.00	13.00	12.00	12.00	
Station 57 (Mountain Road)	12.00	11.00	12.00	12.00	
Station 58 (Bolton)	18.00	16.00	12.00	12.00	
Station 59 (Willamette)	12.00	14.00	18.00	18.00	
Total Integrated Operations Directorate	389.00	387.00	446.00	462.00	16.00
<b>EMS/Training/Volunteers Directorate</b>					
EMS	5.00	6.00	9.00	6.00	(3.00)
Training	9.00	9.00	10.00	11.00	1.00
Recruits	13.08	7.00	18.00	10.50	(7.50)
Total EMS/Training/Volunteers Directorate	27.08	22.00	37.00	27.50	(9.50)
<b>Total Full-Time Equivalents (FTE)</b>	<b>498.58</b>	<b>493.50</b>	<b>573.00</b>	<b>579.50</b>	<b>6.50</b>

## General Fund Personnel Summary of Changes by Source

Program	2016-17 Revised	Additional Staffing	Transferred/ Reduced Staffing	2018-17 Budget	Comments
<b>Command Directorate</b>					
Fire Chief's Office	20.00		(1.00)	19.00	Eliminated 1 Deputy Chief
Total Command Directorate	20.00		(1.00)	19.00	
<b>Business Operations Directorate</b>					
Human Resources	8.00			8.00	
Logistics	2.00			2.00	
Fleet Maintenance	13.00			13.00	
Facility Maintenance	8.00	1.00		9.00	Added 1 Facilities Technician
Information Technology	7.00			7.00	
Communications	4.00			4.00	
Supply	7.00			7.00	
Media Services	2.00			2.00	
Emergency Management	1.00			1.00	
Occupational Health/Wellness	6.00			6.00	
Total Business Operations Directorate	58.00	1.00		59.00	
<b>Finance Directorate</b>					
Finance	12.00			12.00	
Total Finance Directorate	12.00			12.00	
<b>Integrated Operations Directorate</b>					
Integrated Operations Admin	5.00	1.00	(1.00)	5.00	Added 1 TeleStaff AA, Removed 1 Newberg AA
Relief Pool Personnel	61.00	1.00		62.00	Added 1 Floating Battalion Chief
North Division Command	19.00		(1.00)	18.00	Transferred 1 AA to South Division
Station 17 (North Plains)	9.00 *			9.00	
Station 50 (Walnut)	12.00			12.00	
Station 51 (Tigard)	25.00			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)	13.00			13.00	
Station 65 (West Slope)	13.00			13.00	
Station 66 (Brockman Road)	13.00			13.00	
Station 67 (Farmington Road)	26.00			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	0.00			0.00	
South Division Command	17.00	1.00	1.00	19.00	Added back 1 AA, 1 AA trans from North Division
Station 19 (Midway)	9.00 *			9.00	
Station 20 (Springbrook)	15.00 *			15.00	
Station 21 (Downtown Newberg)	15.00 *			15.00	
Station 33 (Sherwood)	12.00	2.00		14.00	Added 2 Paramedics to new unit Medic 33
Station 34 (Tualatin)	13.00			13.00	
Station 35 (King City)	18.00			18.00	
Station 52 (Wilsonville)	18.00			18.00	
Station 55 (Stafford)	0.00	12.00		12.00	Added 12 FTEs from Local Option Levy
Station 56 (Elligsen Road)	12.00			12.00	
Station 57 (Mountain Road)	12.00			12.00	
Station 58 (Bolton)	12.00			12.00	
Station 59 (Willamette)	18.00			18.00	
Total Integrated Operations	446.00	17.00	(1.00)	462.00	
<b>EMS/Training/Volunteers Directorate</b>					
EMS	9.00		(3.00)	6.00	Reduce 2 EMS-MIH; Trans 1 Div Chief to Training
Training	10.00	1.00		11.00	Transferred 1 Div Chief from EMS
Recruits	18.00		(7.50)	10.50	Reduced recruits' time in academy (7.50)
Total EMS/Training/Volunteers	37.00	1.00	(10.50)	27.50	
<b>Total Full-Time Equivalents (FTE)</b>	<b>573.00</b>	<b>19.00</b>	<b>(12.50)</b>	<b>579.50</b>	Total 6.50 increase in FTEs

\* 3 additional FTEs are also funded in Fund 25 from the SAFER grant.

## 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	2017-18 Budget
Apparatus Fund	\$ 1,000,000
Property and Building Fund	6,113,228
Pension Trust Fund	367,058
Total Transfers	\$ 7,480,286

#### 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 2017-18, 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 \$23,930,455. 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

Historical Data			Resources	Budget for Next Year 2017-18		
Actual Second Preceding Year 2014-15	Actual First Preceding Year 2015-16	Revised Budget This Year 2016-17		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Board
\$ 36,719,738	\$ 35,892,151	\$ 35,311,232	Beginning Fund Balance	\$ 39,403,543	\$ 39,403,543	\$ 39,403,543
1,362,917	1,024,819	1,417,979	Prior Years Prop Tax	1,066,222	1,066,222	1,066,222
10,910	17,898	11,351	Taxes In Lieu of Prop Tax	18,621	18,621	18,621
99,819	140,939	100,319	Interest Income	154,145	154,145	154,145
6,764	2,991	6,798	Interest on Taxes	3,006	3,006	3,006
12,713	15,416	12,777	Unsegregated Tax Interest	15,493	15,493	15,493
1,661,983	1,733,258	10,960,173	Program Revenue	6,312,743	6,312,743	6,312,743
9,352	27,655	5,000	Haz Mat Response Revenues	5,000	5,000	5,000
619	498	500	Accounting Service Revenue	350	350	350
5,554	4,237	2,000	Fire Reports/Permits	2,000	2,000	2,000
5,553	41,600	5,000	Training Classes	10,000	10,000	10,000
123,579	145,644	85,600	Rental Revenue	75,600	75,600	75,600
413,520	168,720	180,226	Donations & Grants	110,000	110,000	110,000
520,569	380,216	225,400	Insurance Refunds WC	232,500	232,500	232,500
11,881	6,711	5,000	Surplus Property	5,000	5,000	5,000
103,071	93,064	90,594	Miscellaneous	110,000	110,000	110,000
24,151			Transfers In from Other Funds			
2,683	1,350	1,000	Discounts Earned	500	500	500
41,095,375	39,697,168	48,420,949	Total Resources,	47,524,723	47,524,723	47,524,723
		95,291,918	Except Taxes to be Levied	102,257,338	102,257,338	102,257,338
79,054,101	92,161,494		Taxes Necessary to Balance			
			Taxes Collected in Year Levied			
<b>\$ 120,149,476</b>	<b>\$ 131,858,663</b>	<b>\$ 143,712,867</b>	<b>Total Resources</b>	<b>\$ 149,782,061</b>	<b>\$ 149,782,061</b>	<b>\$ 149,782,061</b>

Historical Data			Resources	Budget for Next Year 2017-18		
Actual Second Preceding Year 2014-15	Actual First Preceding Year 2015-16	Revised Budget This Year 2016-17		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Board
\$ 72,082,015	\$ 76,551,622	\$ 95,752,608	Personnel Services	\$ 99,497,803	\$ 99,497,803	\$ 99,446,803
8,955,523	10,597,545	13,318,747	Materials and Services	13,638,517	13,638,517	13,601,812
3,219,787	7,227,016	6,500,000	Operating Transfers Out	7,480,286	7,480,286	7,480,286
		4,909,249	Operating Contingency	5,235,000	5,235,000	5,322,705
35,892,151	37,482,479	23,232,263	Ending Fund Balance	23,930,455	23,930,455	23,930,455
<b>\$ 120,149,476</b>	<b>\$ 131,858,663</b>	<b>\$ 143,712,867</b>	<b>Total Requirements</b>	<b>\$ 149,782,061</b>	<b>\$ 149,782,061</b>	<b>\$ 149,782,061</b>

# General Fund, continued

		2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Proposed Budget	2017-18 Approved Budget	2017-18 Adopted Budget
5001	Salaries & Wages Union	\$ 26,177,857	\$ 28,454,996	\$ 36,392,675	\$ 36,448,521	\$ 36,448,521	\$ 36,249,000
5002	Salaries & Wages Nonunion	7,780,815	7,940,749	8,948,961	9,500,314	9,500,314	9,580,876
5003	Vacation Taken Union	3,759,232	3,954,473	4,544,021	4,802,232	4,802,232	4,790,330
5004	Vacation Taken Nonunion	537,626	531,835	619,779	646,929	646,929	660,190
5005	Sick Leave Taken Union	562,484	548,109	873,685	720,788	720,788	717,626
5006	Sick Taken Nonunion	150,191	194,607	164,682	171,760	171,760	175,004
5007	Personal Leave Taken Union	418,999	380,487	478,545	507,254	507,254	506,347
5008	Personal Leave Taken Nonunion	66,546	67,919	87,207	91,059	91,059	92,753
5009	Comp Taken Union	4,738	6,649				
5010	Comp Taken Nonunion	22,226	31,091				
5015	Vacation Sold	119,351	138,610	286,494	295,569	295,569	331,153
5016	Vacation Sold at Retirement	94,758	93,464	168,512	193,229	193,229	255,084
5017	PEHP Vac Sold at Retirement	303,969	270,772	235,512	256,848	256,848	253,935
5018	Comp Time Sold Union	4,100	15,394				
5019	Comp Time Sold Nonunion	2,680	6,075				
5020	Deferred Comp Match Union	1,388,716	1,502,927	1,891,541	1,963,493	1,963,493	1,953,180
5021	Deferred Comp Match Nonunion	494,118	510,259	641,747	682,066	682,066	695,935
5041	Severance Pay	11,760					
5090	Temporary Services-Backfill	61,417	36,807	16,583			
5101	Vacation Relief	3,808,982	4,147,707	5,070,690	5,253,767	5,253,767	5,253,767
5102	Duty Chief Relief						
5105	Sick Relief	608,168	610,789	758,296	729,245	729,245	729,245
5106	On the Job Injury Relief	134,291	101,729	173,646	160,557	160,557	160,557
5107	Short Term Disability Relief	27,580	37,702	55,881	43,268	43,268	43,268
5110	Personal Leave Relief	401,738	490,601	484,945	532,265	532,265	532,265
5115	Vacant Slot Relief	454,700	526,284				
5117	Regular Day Off Relief				597,204	597,204	597,204
5118	Standby Overtime	24,934	26,636	33,674	30,475	30,475	30,475
5120	Overtime Union	1,183,682	1,518,933	1,690,418	1,419,591	1,419,591	1,418,791
5121	Overtime Nonunion	37,331	49,944	52,948	62,240	62,240	62,240
5123	Comp Time Sold Nonunion		38				
5150	Pension Benefit	18,000	12,501	32,000	20,000	20,000	30,000
5201	PERS Taxes	8,924,510	9,750,971	12,345,347	14,593,579	14,593,579	14,589,838
5203	FICA/MEDI	3,385,334	3,615,707	4,806,347	4,913,169	4,913,169	4,911,348
5206	Worker's Comp	2,119,127	1,062,451	1,311,177	1,338,496	1,338,496	1,335,068
5207	TriMet/Wilsonville Tax	327,531	353,713	478,724	448,356	448,356	448,281
5208	OR Worker's Benefit Fund Tax	18,519	19,012	22,916	19,644	19,644	19,584
5210	Medical Ins Union	6,487,087	7,170,579	9,890,727	9,966,299	9,966,299	9,922,793
5211	Medical Ins Nonunion	1,318,356	1,431,244	1,993,003	1,924,124	1,924,124	1,924,124
5220	Post Retire Ins Union	219,550	228,365	290,400	277,131	277,131	275,931
5221	Post Retire Ins Nonunion	83,578	100,820	102,600	103,500	103,500	103,500
5230	Dental Ins Nonunion	155,736	150,936	156,847	184,122	184,122	184,122
5240	Life/Disability Insurance	87,395	90,097	137,718	138,001	138,001	151,721
5250	Unemployment Insurance	247	23,219	18,000	18,000	18,000	18,000

## General Fund, continued

		2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Proposed Budget	2017-18 Approved Budget	2017-18 Adopted Budget
5260	Employee Assist Insurance	11,880	11,880	12,830	15,120	15,120	15,120
5270	Uniform Allowance	180,882	194,668	308,937	256,258	256,258	255,358
5290	Employee Tuition Reimburse	35,707	79,433	109,313	92,810	92,810	92,810
5295	Vehicle/Cell Allowance	65,588	60,440	65,280	80,520	80,520	79,980
<b>Total Personnel Services</b>		<b>72,082,015</b>	<b>76,551,622</b>	<b>95,752,608</b>	<b>99,497,803</b>	<b>99,497,803</b>	<b>99,446,803</b>
5300	Office Supplies	22,716	20,503	38,370	41,310	41,310	41,110
5301	Special Department Supplies	175,803	176,113	316,435	276,840	277,040	276,840
5302	Training Supplies	51,417	79,712	115,692	91,300	91,100	91,100
5303	Physical Fitness	9,764	14,348	22,650	37,175	37,175	37,175
5304	Hydrant Maintenance	4,346	4,452	5,500	5,500	5,500	5,500
5305	Fire Extinguisher	2,922	2,050	16,900	15,660	15,660	15,660
5306	Photography Supplies & Process	61	844	2,300			
5307	Smoke Detector Program	3,699	5,685	8,175	10,100	10,100	10,100
5311	Haz Mat Response Materials	125	339	3,000	3,000	3,000	3,000
5320	EMS Supplies	327,037	419,462	521,348	612,686	612,686	609,436
5321	Fire Fighting Supplies	246,589	154,977	710,182	333,560	333,560	333,560
5325	Protective Clothing	480,387	329,651	447,391	378,249	378,249	377,749
5330	Noncapital Furniture & Equip	299,413	406,508	434,971	269,363	269,363	269,363
5340	Software Licenses/Upgrade/Host	579,784	794,650	964,051	987,772	987,772	987,772
5350	Apparatus Fuel/Lubricants	321,462	240,855	493,098	437,326	437,326	434,326
5361	M&R Bldg/Bldg Equip & Improv	719,208	1,173,737	1,079,827	1,190,327	1,190,327	1,190,327
5363	Vehicle Maintenance	502,964	638,273	840,850	965,590	965,590	965,590
5364	M&R Fire Comm Equip	12,204	19,298	31,268	33,268	33,268	33,268
5365	M&R Firefight Equip	65,267	95,840	95,169	190,558	190,558	190,558
5366	M&R EMS Equip	13,961	36,263	87,637	43,846	43,846	43,846
5367	M&R Office Equip	84,789	87,079	115,848	116,041	116,041	116,041
5368	M&R Computer & Network Hdwe	98,049	241,822	123,817	168,589	168,589	168,589
5400	Insurance Premium	317,731	338,327	411,087	421,015	421,015	420,515
5410	General Legal	212,020	226,319	391,000	418,500	418,500	418,500
5411	Collective Bargaining	13,539	1,229	15,000	85,000	85,000	85,000
5412	Audit & Related Filing Fees	20,930	47,080	46,700	56,775	56,775	56,775
5413	Consultant Fees	148,469	134,705	225,600	236,999	236,999	218,999
5414	Other Professional Services	357,172	907,611	762,007	1,112,393	1,112,393	1,112,393
5415	Printing	21,248	24,428	37,545	39,135	39,135	39,005
5416	Custodial & Bldg Services	149,171	156,897	178,577	172,312	172,312	172,312
5417	Temporary Services	51,363	32,709	79,280	79,280	79,280	79,280
5418	Trustee/Administrative Fees	73,728	91,398	40,550	46,445	46,445	46,445
5420	Dispatch	1,674,532	1,788,232	2,056,073	2,209,226	2,209,226	2,209,226
5421	BOD Allowance	6,350	9,250	7,500	9,000	9,000	9,000
5430	Telephone	233,197	291,312	312,334	320,708	320,708	320,708
5432	Natural Gas	104,388	105,923	147,951	150,211	150,211	150,211
5433	Electricity	421,003	424,420	501,764	513,718	513,718	513,718
5434	Water/Sewer	183,034	197,851	233,507	246,819	246,819	246,819
5436	Garbage	55,342	59,633	68,894	76,242	76,242	76,242

# General Fund, continued

	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Proposed Budget	2017-18 Approved Budget	2017-18 Adopted Budget
5437 Cable Access	194,993	165,254	167,525	163,216	163,216	163,216
5445 Rent/Lease of Building	6,004	2,730	15,336	5,200	5,200	5,200
5450 Rental of Equip	12,292	9,553	12,196	12,666	12,666	12,666
5461 External Training	88,385	97,268	169,611	164,197	164,197	160,947
5462 Travel and Per Diem	107,599	119,986	234,174	249,141	249,141	242,916
5471 Citizen Awards	1,644	2,116	2,475	2,700	2,700	2,700
5472 Employee Recog & Awards	18,603	10,049	28,255	31,980	31,980	31,980
5473 Employ Safety Pro & Incent	6,046	5,800	13,000	13,000	13,000	13,000
5474 Volunteer Awards Banquet	8,412	8,304	9,500	9,500	9,500	9,500
5480 Community/Open House/Outreach	18,976	11,041	27,700	61,125	61,125	61,125
5481 Community Education Materials	23,434	30,984	38,269	31,074	31,074	31,074
5484 Postage UPS & Shipping	38,738	38,232	57,499	64,134	64,134	63,984
5500 Dues & Subscriptions	59,688	56,153	81,471	77,923	77,923	77,123
5501 Volunteer Assn Dues	8,000	12,000	16,000	12,000	12,000	12,000
5502 Certifications & Licensing	52,000	9,283	71,395	13,604	13,604	13,604
5570 Misc Business Exp	40,128	57,561	69,112	75,105	75,305	74,805
5571 Planning Retreat Expense	4,147	7,703	14,400	15,850	15,650	15,650
5572 Advertis/Public Notice	43,928	72,882	64,070	74,390	74,390	74,390
5573 Inventory Over/Short/Obsolete	(9,604)	3,731	4,700	4,700	4,700	4,700
5574 Elections Expense	66,015		80,000	700	700	700
5575 Laundry/Repair Expense	100,912	97,133	152,211	154,474	154,474	154,474
<b>Total Materials &amp; Services</b>	<b>8,955,523</b>	<b>10,597,545</b>	<b>13,318,747</b>	<b>13,638,517</b>	<b>13,638,517</b>	<b>13,601,812</b>
5800 Transfers Out	3,219,787	7,227,016	6,500,000	7,480,286	7,480,286	7,480,286
<b>Total Op Transfer Out</b>	<b>3,219,787</b>	<b>7,227,016</b>	<b>6,500,000</b>	<b>7,480,286</b>	<b>7,480,286</b>	<b>7,480,286</b>
5900 Contingency			4,909,249	5,235,000	5,235,000	5,322,705
<b>Total Contingency</b>			<b>4,909,249</b>	<b>5,235,000</b>	<b>5,235,000</b>	<b>5,322,705</b>
5999 Budgeted Ending Fund Balance	35,892,151	37,482,479	23,232,263	23,930,455	23,930,455	23,930,455
<b>Total Ending Fund Bal</b>	<b>35,892,151</b>	<b>37,482,479</b>	<b>23,232,263</b>	<b>23,930,455</b>	<b>23,930,455</b>	<b>23,930,455</b>
<b>Total General Fund</b>	<b>\$ 120,149,476</b>	<b>\$ 131,858,663</b>	<b>\$ 143,712,867</b>	<b>\$ 149,782,061</b>	<b>\$ 149,782,061</b>	<b>\$ 149,782,061</b>