

## 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	2015-16 Actual	2016-17 Actual	2017-18 Revised Budget	2018-19 Adopted Budget
Personnel Services	\$ 76,551,622	\$ 89,793,872	\$ 100,575,788	\$ 106,556,106
Materials and Services	10,597,545	11,559,469	14,416,312	14,107,662
Operating Transfers Out	7,227,016	5,898,550	7,480,286	5,115,891
Operating Contingency			5,322,705	4,936,693
Ending Fund Balance	37,482,479	40,412,610	23,930,455	30,804,273
<b>Total Expenditures</b>	<b>\$ 131,858,663</b>	<b>\$ 147,664,501</b>	<b>\$ 151,725,546</b>	<b>\$ 161,520,625</b>

## 2018-19 Significant Changes

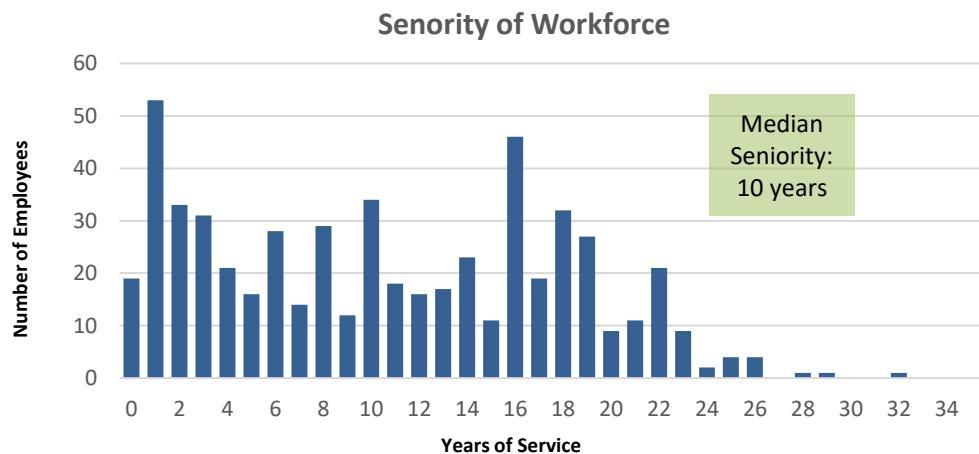
The General Fund operations reflect the annexation of the former City of Newberg fire department and Newberg Rural Fire Protection District into the District effective July, 1 2018 after the completion of the two-year fire protection service contract, and reflects the continued delivery to District residents 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 begin operations in the new fire station 55 staffed with 12 firefighters a full year and the new truck purchased in 2017-18 for the station with local option levy proceeds.

The General Fund personnel strength for the 2018-19 fiscal year is budgeted at 584 full-time equivalent (FTE) positions, an increase of four and a half positions. The General Fund's personnel services increased \$5,980,318 or 5.9% over the prior year. The District has budgeted to transfer 12 firefighters from the Grant fund to the General fund mid-year as funding for the SAFER grant ends in January 2019, reduced one Division Chief and one Operations Technician from the Training department and included the equivalent of five FTE for the time in the recruit academy which is the equivalent of a reduction of 5.5 Recruit positions over the prior year academies. Recruit academies are planned each year to meet the deployment needs of the District including changes in emergency response units and retirements.

Because at the time of budget development, contract negotiations with the District's Local 1660 representing union personnel had not been completed, the budget was prepared based upon terms of the prior contract. Upon finalization, the Board of Directors may adopt further budget changes if necessary. The salary range increase budgeted was 2.1% reflecting the contractual floor of the expiring union contract on the CPI based cost of living adjustment. A similar adjustment was 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 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 to save for their own retirement by the matching program.

## 2018-19 Significant Changes, continued

Relief and overtime accounts 5101 through 5121 reflect the expected costs of filling vacation and other shifts off due to the District's constant staffing model. Vacation Relief account 5101 reflects the seniority of the District's workforce and levels of time off earned.



The 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 and was budgeted based upon expectations. Account 5120 and 5121 in 2017-18 were adjusted higher than normal during a supplemental budget process to reflect the extraordinary wildfire season in Oregon and California whereby numerous firefighters were dispatched to teams across the two states to manage and fight these fires. The supplemental budget in 2017-18 increased both revenue and the overtime and PERS costs associated with this past wildfire season. The 2018-19 budgets for these accounts are based upon normal operations of the District.

PERS costs are increased to reflect the actual blended PERS rate charged for the line personnel with the budgeted blended rate expected to be at 24.61% for line personnel reflecting the blend of personnel in the differing plans with fire personnel rates ranging from 28.04% to 21.25% and the actual assigned rate by PERS for non-union personnel which ranges from 16.48% to 28.04%. This the second year of the biennium 2017-2019 whereby the District is budgeting the full rates charged and required to be paid, including the pick-up of the employee's 6% contribution. During the 2017-18 year, the budget was prepared to "step" into the increased rates by utilizing a portion of its PERS rate reserve funds set aside for this purpose. Due to significant unfunded actuarial liabilities, PERS projects continued rate increases over several bienniums with the next biennium's advisory rates for District firefighters to increase to 34.09% for Tiers 1 and 2 and 27.06% for OPSRP firefighters. The District intends to utilize its remaining rate reserve funds to step into each biennium's increase partially the first year with the second year experiencing full implementation. These projected increases are modeled in the District's long term financial forecasts and are a key reason we are consciously and prudently limiting expenditures in order to maintain our voter commitments to provide fast and effective emergency response with fully staffed units and stations.

Health care is budgeted to increase up to 9% as allowed in the prior labor contract.

## 2018-19 Significant Changes, continued

Materials and Services expenditures decreased \$308,650 or 2.1% over the prior year's revised budget and increased \$505,850 or 3.7% over the prior year adopted budget reflecting intentional expenditure constraints within the context of the PERS rate increases both in 2018-19 and coming years. The 2017-18 supplemental budget adopted increases in Insurance, Legal Expenses and election expenses. Within Materials and Services, account 5301 Special Department Supplies includes \$10,000 for new Station 39 supplies, and \$10,000 for new Station 55 set up supplies, and supplies for 12 new recruits are included.

EMS supplies includes initial stock for Station 55 of \$9,500 and \$15,000 for new Truck 55, and EMS Supplies of \$31,000 for the new medic unit. Firefighting Supplies, account 5321, reflects continued 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. For 2018-19 it includes funds for new structural firefighting gloves for \$44,200 and particulate blocking hoods for \$44,820. The account 5330 includes standardized furniture for new Stations 39 and 55 for \$30,000 each station as well as worn out station replacement furnishings, replacement radios and smartphones and occupational health testing equipment and physical therapy room set up in the newly leased and to be completed Occupational Health and Wellness facility.

Software licenses, account 5340, includes all software for the District including line staffing software TeleStaff, training software, a new asset and inventory management software, Office 365, 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 \$1,239,711. In addition to ongoing facility maintenance, the account includes alarm and security improvements for newly annexed stations, training facility improvements, fuel tank replacement at Station 66, and continued safety investment in installing roof tie-off points to stations over time.

Vehicle Maintenance was increased for the District's in-house fleet maintenance program to a total of \$977,340, or an increase of \$11,750 reflecting the needs of the District's apparatus regular and preventive maintenance.

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 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. Account 5368, Maintenance and Repair of Computer and Network Hardware, includes \$48,000 for iPad refresh, and \$37,300 for switches supporting the District's network operations, and \$25,000 for additional PCs and laptops. Phone switching hardware and regular hard drives and other maintenance items supporting District operations are included in this account, as well as new Station 39 infrastructure set up for \$12,000.

The budget for the District's property and liability coverage is paid from account 5400 and reflects the expected costs to insure all property, cyber and general liability risks through purchased policies. General Legal was increased in 2017-18 based on current litigation but anticipated to be completed during 2018-19 and lowered to 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 paramedics and as well, consulting fees for legislative and other specialized consulting services. Elections expense account 5574, reflects the election costs for both board member election costs charged by the counties and as well, the local option levy renewal election in May 2019.

## General Fund, continued

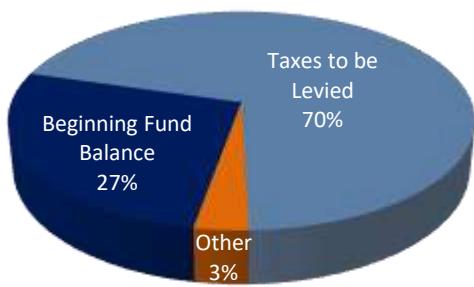
### 2018-19 Significant Changes, continued

Account 5414 includes a one-time \$250,000 budget item, 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 \$138,600 with associated laboratory services at approximately \$55,375. Remaining amounts include 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 comprising the budget for account 5414, Other Professional Services for \$889,053.

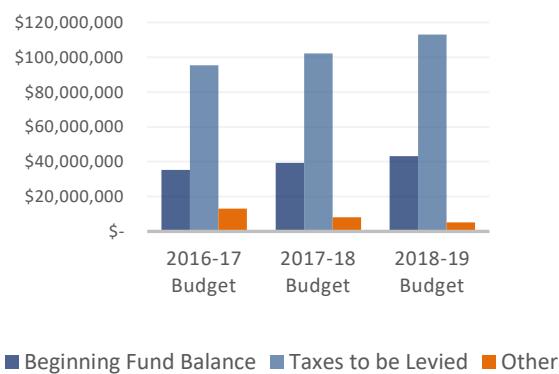
Dispatch fees reflect charges anticipated from Washington County Consolidated Communications Agency (WCCCA) and C800. Utility accounts reflect anticipated stations and energy utilization based on staffing by station. The District continues to plan for external training and education through accounts 5461 and 5462. Account 5575 reflects firefighter turnout cleanings performed and associated repairs.



## General Fund 2018-19 Resources by Budget Category



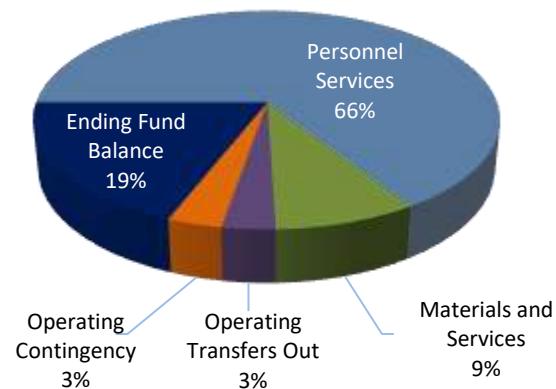
## Three-Year Budgeted Resources



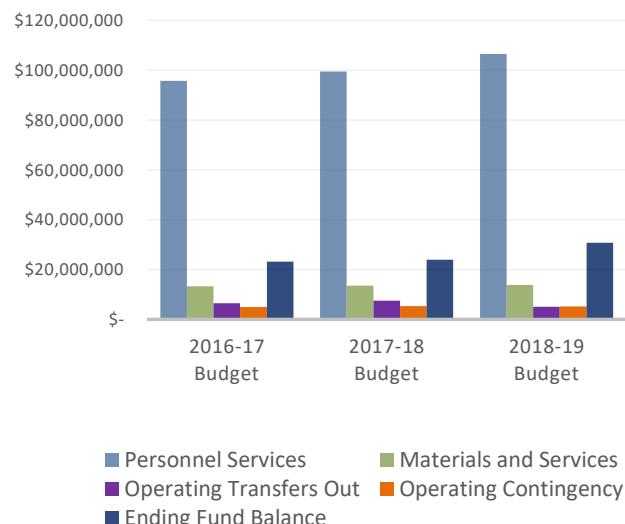
Resources	2018-19 Budget	Percent of Budget
Beginning Fund Balance	\$ 43,230,735	26.76%
Taxes to be Levied	113,094,642	70.02%
Previously Levied Taxes	1,176,615	0.73%
Taxes in Lieu of Property Taxes	7,302	0.00%
Interest on Investments	189,788	0.12%
Interest on Property Tax	40,113	0.02%
Program Revenue	3,068,705	1.90%
Regional Hazmat Responses	5,000	0.00%
Special Service Charges	3,500	0.00%
Training Classes	10,000	0.01%
Rental Income	75,600	0.05%
Insurance Refunds	403,488	0.25%
Donations and Grants	123,720	0.08%
Surplus Property	7,122	0.00%
Miscellaneous Revenue	84,295	0.05%
<b>Total Resources</b>	<b>\$ 161,520,625</b>	<b>100.00%</b>

## General Fund 2018-19 Requirements by Budget Category

Requirements	2018-19 Budget	Percent of Budget
Personnel Services	\$ 106,556,106	65.97%
Materials and Services	14,107,662	8.73%
Operating Transfers Out	5,115,891	3.17%
Operating Contingency	4,936,693	3.06%
Ending Fund Balance	30,804,273	19.07%
<b>Total Requirements</b>	<b>\$ 161,520,625</b>	<b>100.00%</b>



## Three-Year Budgeted Requirements



Legend:

- Personnel Services
- Materials and Services
- Operating Transfers Out
- Operating Contingency
- Ending Fund Balance

## General Fund, continued

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

Requirements	Personnel Costs	Materials & Services	Other	2018-19 Budget
<b>Command Directorate</b>				
Board of Directors	\$ 500	\$ 422,950		\$ 423,450
Civil Service Commission	156,202	39,003		195,205
Fire Chief's Office	3,709,885	1,577,467		5,287,352
<b>Total Command Directorate</b>	<b>3,866,587</b>	<b>2,039,420</b>		<b>5,906,007</b>
<b>Business Operations Directorate</b>				
Emergency Management	195,354	28,281		223,635
Human Resources	1,357,801	231,869		1,589,670
Logistics	414,313	53,778		468,091
Fleet Maintenance	1,646,541	1,186,873		2,833,414
Facility Maintenance	1,180,927	177,185		1,358,112
Information Technology	1,070,770	1,451,281		2,522,051
Communications	534,637	2,742,949		3,277,586
Supply	721,852	231,161		953,013
Media Services	329,111	34,153		363,264
Occupational Health/Wellness	645,681	434,796		1,080,477
<b>Total Business Operations Directorate</b>	<b>8,096,987</b>	<b>6,572,326</b>		<b>14,669,313</b>
<b>Finance Directorate</b>				
Finance	1,648,137	633,032		2,281,169
<b>Total Finance Directorate</b>	<b>1,648,137</b>	<b>633,032</b>		<b>2,281,169</b>
<b>Integrated Operations Directorate</b>				
Integrated Operations Admin/Specialty Teams	1,551,677	510,461		2,062,138
Relief Pool Personnel	11,732,022	14,278		11,746,300
North Integrated Operations	39,535,637	1,474,210		41,009,847
South Integrated Operations	35,816,108	1,504,876		37,320,984
<b>Total Integrated Operations Directorate</b>	<b>88,635,444</b>	<b>3,503,825</b>		<b>92,139,269</b>
<b>EMS/Training/Volunteers Directorate</b>				
EMS	1,415,484	473,091		1,888,575
Training	1,835,305	556,635		2,391,940
Recruits	949,740	130,520		1,080,260
Volunteer Program	66,800	148,273		215,073
Chaplains and IMT	41,622	50,540		92,162
<b>Total EMS/Training/Volunteers Directorate</b>	<b>4,308,951</b>	<b>1,359,059</b>		<b>5,668,010</b>
<b>Non-Organizational</b>				
Operating Transfers Out			\$ 5,115,891	5,115,891
Operating Contingency			4,936,693	4,936,693
Ending Fund Balance			30,804,273	30,804,273
<b>Total Requirements</b>	<b>\$106,566,106</b>	<b>\$14,107,662</b>	<b>\$40,856,857</b>	<b>\$161,520,625</b>

## General Fund Personnel Summary

Program	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget	Increase (Decrease)
<b>Command Directorate</b>					
Fire Chief's Office	17.00	19.00	19.00	18.00	(1.00)
<b>Total Command Directorate</b>	<b>17.00</b>	<b>19.00</b>	<b>19.00</b>	<b>18.00</b>	<b>(1.00)</b>
<b>Business Operations Directorate</b>					
Emergency Management	1.00	1.00	1.00	1.00	
Human Resources	7.00	8.00	8.00	8.00	
Logistics	2.00	2.00	2.00	2.00	
Fleet Maintenance	13.00	13.00	13.00	13.00	
Facility Maintenance	8.00	8.00	9.00	9.00	
Information Technology	7.00	7.00	7.00	7.00	
Communications	4.00	4.00	4.00	4.00	
Supply	7.00	7.00	7.00	7.00	
Media Services	2.00	2.00	2.00	2.00	
Occupational Health/Wellness	6.00	6.00	6.00	6.00	
<b>Total Business Operations Directorate</b>	<b>57.00</b>	<b>58.00</b>	<b>59.00</b>	<b>59.00</b>	
<b>Finance Directorate</b>					
Finance	10.50	12.00	12.00	12.00	
<b>Total Finance Directorate</b>	<b>10.50</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	
<b>Integrated Operations Directorate</b>					
Integrated Operations Admin	3.00	5.00	5.00	5.00	
Relief Pool Personnel	58.00	61.00	62.00	62.00	
North Division Command	15.00	19.00	18.00	20.00	2.00
Station 17 (North Plains)	0.00	9.00	9.00	12.00	3.00
Station 50 (Walnut)	12.00	12.00	12.00	12.00	
Station 51 (Tigard)	25.00	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)	13.00	13.00	13.00	13.00	
Station 65 (West Slope)	12.00	13.00	13.00	13.00	
Station 66 (Brockman Road)	13.00	13.00	13.00	13.00	
Station 67 (Farmington Road)	25.00	26.00	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)	2.00	2.00	2.00	2.00	
Former North Division Command	12.00	0.00	0.00	0.00	
South Division Command	10.00	17.00	19.00	18.00	(1.00)
Station 19 (Midway)	0.00	9.00	9.00	12.00	3.00
Station 20 (Springbrook)	0.00	15.00	15.00	18.00	3.00
Station 21 (Downtown Newberg)	0.00	15.00	15.00	18.00	3.00
Station 33 (Sherwood)	11.00	12.00	14.00	14.00	
Station 34 (Tualatin)	12.00	13.00	13.00	13.00	
Station 35 (King City)	17.00	18.00	18.00	18.00	
Station 52 (Wilsonville)	16.00	18.00	18.00	18.00	
Station 55 (Stafford)	0.00	0.00	12.00	12.00	
Station 56 (Elligsen Road)	13.00	12.00	12.00	12.00	
Station 57 (Mountain Road)	11.00	12.00	12.00	12.00	
Station 58 (Bolton)	16.00	12.00	12.00	12.00	
Station 59 (Willamette)	14.00	18.00	18.00	18.00	
<b>Total Integrated Operations Directorate</b>	<b>387.00</b>	<b>446.00</b>	<b>462.00</b>	<b>475.00</b>	<b>13.00</b>
<b>EMS/Training/Volunteers Directorate</b>					
EMS	6.00	9.00	6.00	6.00	
Training	9.00	10.00	11.00	9.00	(2.00)
Recruits	7.00	18.00	10.50	5.00	(5.50)
<b>Total EMS/Training/Volunteers Directorate</b>	<b>22.00</b>	<b>37.00</b>	<b>27.50</b>	<b>20.00</b>	<b>(7.50)</b>
<b>Total Full-Time Equivalents (FTE)</b>	<b>493.50</b>	<b>572.00</b>	<b>579.50</b>	<b>584.00</b>	<b>4.50</b>

## General Fund, continued

### General Fund Personnel Summary of Changes by Source

Program	2017-18 Budget	Additional Staffing	Transferred/ Reduced Staffing	2018-19 Budget	Comments
<b>Command Directorate</b>					
Fire Chief's Office	19.00		(1.00)	18.00	
<b>Total Command Directorate</b>	<b>19.00</b>		<b>(1.00)</b>	<b>18.00</b>	
<b>Business Operations Directorate</b>					
Emergency Management	1.00			1.00	
Human Resources	8.00			8.00	
Logistics	2.00			2.00	
Fleet Maintenance	13.00			13.00	
Facility Maintenance	9.00			9.00	
Information Technology	7.00			7.00	
Communications	4.00			4.00	
Supply	7.00			7.00	
Media Services	2.00			2.00	
Occupational Health/Wellness	6.00			6.00	
<b>Total Business Operations Directorate</b>	<b>59.00</b>			<b>59.00</b>	
<b>Finance Directorate</b>					
Finance	12.00			12.00	
<b>Total Finance Directorate</b>	<b>12.00</b>			<b>12.00</b>	
<b>Integrated Operations Directorate</b>					
Integrated Operations Admin	5.00			5.00	
Relief Pool Personnel	62.00			62.00	
North Division Command	18.00		2.00	20.00	1 AA transferred from Fire Chief's Office; 1 AFM from South Division
Station 17 (North Plains)	9.00		3.00	12.00	3 FTE transferred from SAFER grant
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	19.00		(1.00)	18.00	1 AFM transferred to North Division
Station 19 (Midway)	9.00		3.00	12.00	3 FTE transferred from SAFER grant
Station 20 (Springbrook)	15.00		3.00	18.00	3 FTE transferred from SAFER grant
Station 21 (Downtown Newberg)	15.00		3.00	18.00	3 FTE transferred from SAFER grant
Station 33 (Sherwood)	14.00			14.00	
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)	12.00			12.00	
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	
<b>Total Integrated Operations</b>	<b>462.00</b>		<b>13.00</b>	<b>475.00</b>	
<b>EMS/Training/Volunteers Directorate</b>					
EMS	6.00			6.00	
Training	11.00		(2.00)	9.00	
Recruits	10.50		(5.50)	5.00	
<b>Total EMS/Training/Volunteers</b>	<b>27.50</b>		<b>(7.50)</b>	<b>20.00</b>	
<b>Total Full-Time Equivalents (FTE)</b>	<b>579.50</b>		<b>4.50</b>	<b>584.00</b>	Total 4.50 increase in FTEs

## Non-Organizational

### Operating Transfers

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

Fund	2018-19 Budget
Apparatus Fund	\$ 1,000,000
Property and Building Fund	3,771,427
Pension Trust Fund	344,464
<b>Total Transfers</b>	<b>\$ 5,115,891</b>

### Operating Contingency

The Operating Contingency appropriation allows the District the ability to transfer appropriations into other appropriation categories during the year through either resolution or a supplemental budget process. The District, by law, is authorized to do so only for expenditures not anticipated or determinable at the time of budget adoption. The appropriation of Operating Contingency allows for a measure of disaster preparedness. During 2018-19, the District expects remaining contingency will revert ending fund balance to carryover as beginning fund balance in fiscal year 2019-20.

### Ending Fund Balance

The Ending Fund Balance is budgeted at \$30,804,273. 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 2018-19 fiscal year.

## General Fund, continued

Historical Data				Budget for Next Year 2018-19		
Actual Second Preceding Year 2015-16	Actual First Preceding Year 2016-17	Revised Budget This Year 2017-18	Resources	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Board
\$ 35,892,151	\$ 37,482,479	\$ 39,403,543	Beginning Fund Balance	\$ 43,230,735	\$ 43,230,735	\$ 43,230,735
1,024,819	1,130,926	1,066,222	Prior Years Prop Tax	1,176,615	1,176,615	1,176,615
17,898	7,018	18,621	Taxes In Lieu of Prop Tax	7,302	7,302	7,302
140,939	176,374	154,145	Interest Income	189,788	189,788	189,788
2,991	6,789	3,006	Interest on Taxes	6,823	6,823	6,823
15,416	33,124	15,493	Unsegregated Tax Interest	33,290	33,290	33,290
1,733,258	11,690,043	8,256,228	Program Revenue	3,068,705	3,068,705	3,068,705
27,655	63,669	5,000	Haz Mat Response Revenues	5,000	5,000	5,000
498	866	350	Accounting Service Revenue	500	500	500
4,237	4,380	2,000	Fire Reports/Permits	3,000	3,000	3,000
41,600	35,834	10,000	Training Classes	10,000	10,000	10,000
145,644	111,973	75,600	Rental Revenue	75,600	75,600	75,600
168,720	132,009	110,000	Donations & Grants	123,720	123,720	123,720
380,216	381,105	232,500	Insurance Refunds WC	403,488	403,488	403,488
6,711	9,802	5,000	Surplus Property	7,122	7,122	7,122
93,064	162,636	110,000	Miscellaneous	83,295	83,295	83,295
1,350	728	500	Discounts Earned	1,000	1,000	1,000
			Total Resources,			
39,697,168	51,429,756	49,468,208	Except Taxes to be Levied	48,425,983	48,425,983	48,425,983
		102,257,338	Taxes Necessary to Balance	113,094,642	113,094,642	113,094,642
92,161,494	96,234,745		Taxes Collected in Year Levied			
<b>\$131,858,663</b>	<b>\$147,664,501</b>	<b>\$151,725,546</b>	<b>Total Resources</b>	<b>\$161,520,625</b>	<b>\$161,520,625</b>	<b>\$161,520,625</b>

Historical Data				Budget for Next Year 2018-19		
Actual Second Preceding Year 2015-16	Actual First Preceding Year 2016-17	Revised Budget This Year 2017-18	Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Board
\$ 76,551,622	\$ 89,793,872	\$100,575,788	Personnel Services	\$106,542,799	\$106,542,799	\$106,556,106
10,597,545	11,559,469	14,416,312	Materials and Services	13,822,662	14,107,662	14,107,662
7,227,016	5,898,550	7,480,286	Operating Transfers Out	5,115,891	5,115,891	5,115,891
		5,322,705	Operating Contingency	5,235,000	4,950,000	4,936,693
37,482,479	40,412,610	23,930,455	Ending Fund Balance	30,804,273	30,804,273	30,804,273
<b>\$131,858,663</b>	<b>\$147,664,501</b>	<b>\$151,725,546</b>	<b>Total Requirements</b>	<b>\$161,520,625</b>	<b>\$161,520,625</b>	<b>\$161,520,625</b>

General Fund, continued

General Fund	2015-16 Actual	2016-17 Actual	2017-18 Revised Budget	2018-19 Proposed Budget	2018-19 Approved Budget	2018-19 Adopted Budget
5001 Salaries & Wages Union	\$ 28,454,996	\$ 32,812,874	\$ 36,249,000	\$ 37,835,173	\$ 37,835,173	\$ 37,835,173
5002 Salaries & Wages Nonunion	7,940,749	8,543,229	9,580,876	9,550,865	9,550,863	9,560,356
5003 Vacation Taken Union	3,954,473	4,439,230	4,790,330	5,285,850	5,285,850	5,285,850
5004 Vacation Taken Nonunion	531,835	667,229	660,190	742,845	742,846	743,584
5005 Sick Leave Taken Union	548,109	735,230	717,626	829,406	829,406	829,406
5006 Sick Taken Nonunion	194,607	213,730	175,004	212,242	212,243	212,454
5007 Personal Leave Taken Union	380,487	471,198	506,347	547,016	547,016	547,016
5008 Personal Leave Taken Nonunion	67,919	76,741	92,753	106,122	106,122	106,227
5009 Comp Taken Union	6,649	19,610	0	0	0	0
5010 Comp Taken Nonunion	31,091	57,318	0	0	0	0
5015 Vacation Sold	138,610	117,247	331,153	355,217	355,217	355,217
5016 Vacation Sold at Retirement	93,464	221,154	255,084	275,503	275,503	275,503
5017 PEHP Vac Sold at Retirement	270,772	310,449	253,935	409,851	409,851	409,851
5018 Comp Time Sold Union	15,394	12,126	0	0	0	0
5019 Comp Time Sold Nonunion	6,075	15,847	0	0	0	0
5020 Deferred Comp Match Union	1,502,927	1,682,051	1,953,180	2,147,078	2,147,078	2,147,078
5021 Deferred Comp Match Nonunion	510,259	604,197	695,935	706,283	706,283	706,283
5041 Severance Pay	0	32,376	0	0	0	0
5090 Temporary Services-Backfill	36,807	29,676	0	0	0	0
5101 Vacation Relief	4,147,707	4,868,523	5,253,767	5,093,999	5,093,999	5,093,999
5105 Sick Relief	610,789	797,069	729,245	840,629	840,629	840,629
5106 On the Job Injury Relief	101,729	107,776	160,557	137,153	137,153	137,153
5107 Short Term Disability Relief	37,702	28,799	43,268	28,993	28,993	28,993
5110 Personal Leave Relief	490,601	597,956	532,265	619,695	619,695	619,695
5115 Vacant Slot Relief	526,284	1,240,967	0	0	0	0
5117 Regular Day Off Relief	0	597,114	597,204	1,698,399	1,698,399	1,698,399
5118 Standby Overtime	26,636	44,744	30,475	39,227	39,227	39,227
5120 Overtime Union	1,518,933	1,460,152	2,229,676	1,620,439	1,620,439	1,620,439
5121 Overtime Nonunion	49,944	66,421	159,940	54,964	54,964	54,964
5123 Comp Time Sold Nonunion	38	0	0	0	0	0
5150 Pension Benefit	12,501	32,330	30,000	30,000	30,000	30,000
5201 PERS Taxes	9,750,971	11,836,354	14,810,238	16,528,613	16,528,613	16,530,350
5203 FICA/MEDI	3,615,707	4,223,004	4,911,348	5,225,391	5,225,391	5,226,198
5206 Worker's Comp	1,062,451	1,129,603	1,335,068	1,429,051	1,429,051	1,429,186
5207 TriMet/Wilsonville Tax	353,713	381,159	448,281	476,902	476,902	476,983
5208 OR Worker's Benefit Fund Tax	19,012	21,596	19,584	20,281	20,281	20,281
5210 Medical Ins Union	7,170,579	8,713,895	9,922,793	10,722,951	10,722,951	10,722,951
5211 Medical Ins Nonunion	1,431,244	1,643,907	1,924,124	1,917,599	1,917,599	1,917,599
5220 Post Retire Ins Union	228,365	263,850	275,931	279,900	279,900	279,900
5221 Post Retire Ins Nonunion	100,820	97,500	103,500	101,700	101,700	101,700
5230 Dental Ins Nonunion	150,936	154,641	184,122	164,014	164,014	164,014
5240 Life/Disability Insurance	90,097	99,460	151,721	120,763	120,763	120,763
5250 Unemployment Insurance	23,219	11,384	18,000	18,000	18,000	18,000
5260 Employee Assist Insurance	11,880	11,880	15,120	15,444	15,444	15,444
5270 Uniform Allowance	194,668	154,051	255,358	219,968	219,968	219,968
5290 Employee Tuition Reimburse	79,433	72,722	92,810	61,113	61,113	61,113
5295 Vehicle/Cell Allowance	60,440	75,500	79,980	74,160	74,160	74,160
<b>Total Personnel Services</b>	<b>76,551,622</b>	<b>89,793,872</b>	<b>100,575,788</b>	<b>106,542,799</b>	<b>106,542,799</b>	<b>106,556,106</b>
5300 Office Supplies	20,503	26,183	41,110	42,555	42,555	42,555
5301 Special Department Supplies	176,113	239,667	276,840	275,030	275,030	275,030
5302 Training Supplies	79,712	86,428	91,100	100,480	100,480	100,480
5303 Physical Fitness	14,348	21,051	37,175	25,975	25,975	25,975
5304 Hydrant Maintenance	4,452	5,187	5,500	5,500	5,500	5,500
5305 Fire Extinguisher	2,050	11,351	15,660	14,840	14,840	14,840
5306 Photography Supplies & Process	844	270	0	120	120	120
5307 Smoke Detector Program	5,685	6,230	10,100	11,400	11,400	11,400
5311 Haz Mat Response Materials	339	838	3,000	3,000	3,000	3,000
5320 EMS Supplies	419,462	451,401	609,436	623,316	623,316	623,316
5321 Fire Fighting Supplies	154,977	705,860	333,560	211,092	211,092	211,092
5325 Protective Clothing	329,651	413,738	377,749	395,175	395,175	395,175

## General Fund, continued

<b>General Fund</b>		<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Revised Budget</b>	<b>2018-19 Proposed Budget</b>	<b>2018-19 Approved Budget</b>	<b>2018-19 Adopted Budget</b>
5330	Noncapital Furniture & Equip	406,508	228,682	269,363	223,228	223,228	223,228
5340	Software Licenses/Upgrade/Host	794,650	786,665	1,065,272	999,021	999,021	999,021
5350	Apparatus Fuel/Lubricants	240,855	333,906	434,326	451,551	451,551	451,551
5361	M&R Bldg/Bldg Equip & Improv	1,173,737	885,282	1,190,327	1,239,711	1,239,711	1,239,711
5363	Vehicle Maintenance	638,273	823,058	965,590	977,340	977,340	977,340
5364	M&R Fire Comm Equip	19,298	17,013	33,268	29,375	29,375	29,375
5365	M&R Firefight Equip	95,840	83,662	190,558	105,069	105,069	105,069
5366	M&R EMS Equip	36,263	75,149	43,846	44,146	44,146	44,146
5367	M&R Office Equip	87,079	94,956	116,041	130,124	130,124	130,124
5368	M&R Computer & Network Hdwe	241,822	99,109	179,589	265,130	265,130	265,130
5400	Insurance Premium	338,327	410,748	430,515	445,609	445,609	445,609
5410	General Legal	226,319	411,890	768,500	517,500	517,500	517,500
5411	Collective Bargaining	1,229	2,054	85,000	85,000	85,000	85,000
5412	Audit & Related Filing Fees	47,080	43,105	56,775	46,850	46,850	46,850
5413	Consultant Fees	134,705	124,443	218,999	198,999	198,999	198,999
5414	Other Professional Services	907,611	558,779	1,112,393	889,053	889,053	889,053
5415	Printing	24,428	44,196	39,005	39,395	39,395	39,395
5416	Custodial & Bldg Services	156,897	149,541	172,312	211,643	211,643	211,643
5417	Temporary Services	32,709	62,312	79,280	75,280	75,280	75,280
5418	Trustee/Administrative Fees	91,398	50,518	56,445	50,175	50,175	50,175
5420	Dispatch	1,788,232	2,044,340	2,209,226	2,264,118	2,264,118	2,264,118
5421	BOD Allowance	9,250	8,400	9,000	9,000	9,000	9,000
5430	Telephone	291,312	305,867	320,708	336,596	336,596	336,596
5432	Natural Gas	105,923	158,708	150,211	143,955	143,955	143,955
5433	Electricity	424,420	490,209	513,718	523,627	523,627	523,627
5434	Water/Sewer	197,851	222,240	246,819	238,902	238,902	238,902
5436	Garbage	59,633	66,974	76,242	78,915	78,915	78,915
5437	Cable Access	165,254	156,207	163,216	170,430	170,430	170,430
5445	Rent/Lease of Building	2,730	10,380	21,200	108,516	108,516	108,516
5450	Rental of Equip	9,553	12,179	12,666	11,560	11,560	11,560
5461	External Training	97,268	107,447	160,947	149,436	149,436	149,436
5462	Travel and Per Diem	119,986	149,533	242,916	231,935	231,935	231,935
5471	Citizen Awards	2,116	3,519	2,700	2,500	2,500	2,500
5472	Employee Recog & Awards	10,049	19,797	31,980	30,710	30,710	30,710
5473	Employ Safety Pro & Incent	5,800	5,800	13,000	13,000	13,000	13,000
5474	Volunteer Awards Banquet	8,304	8,671	9,500	9,500	9,500	9,500
5480	Community/Open House/Outreach	11,041	18,075	61,125	59,015	59,015	59,015
5481	Community Education Materials	30,984	26,118	31,074	28,290	28,290	28,290
5484	Postage UPS & Shipping	38,232	47,560	63,984	58,089	58,089	58,089
5500	Dues & Subscriptions	56,153	59,373	77,123	77,309	77,309	77,309
5501	Volunteer Assn Dues	12,000	16,000	12,000	16,000	16,000	16,000
5502	Certifications & Licensing	9,283	64,197	13,604	88,706	88,706	88,706
5570	Misc Business Exp	57,561	51,861	74,805	83,948	83,948	83,948
5571	Planning Retreat Expense	7,703	3,379	15,650	14,050	14,050	14,050
5572	Advertis/Public Notice	72,882	58,267	74,390	73,150	73,150	73,150
5573	Inventory Over/Short/Obsolete	3,731	-2,945	4,700	5,000	5,000	5,000
5574	Elections Expense	0	90,216	340,700	110,000	395,000	395,000
5575	Laundry/Repair Expense	97,133	103,825	154,474	153,723	153,723	153,723
<b>Total Materials and Services</b>		<b>10,597,545</b>	<b>11,559,469</b>	<b>14,416,312</b>	<b>13,822,662</b>	<b>14,107,662</b>	<b>14,107,662</b>
5800	Transfers Out	7,227,016	5,898,550	7,480,286	5,115,891	5,115,891	5,115,891
<b>Total Transfer Out</b>		<b>7,227,016</b>	<b>5,898,550</b>	<b>7,480,286</b>	<b>5,115,891</b>	<b>5,115,891</b>	<b>5,115,891</b>
5900	Contingency	0	0	5,322,705	5,235,000	4,950,000	4,936,693
<b>Total Contingency</b>		<b>0</b>	<b>0</b>	<b>5,322,705</b>	<b>5,235,000</b>	<b>4,950,000</b>	<b>4,936,693</b>
5999	Budgeted Ending Fund Balance	37,482,480	40,412,610	23,930,455	30,804,273	30,804,273	30,804,273
<b>Total Ending Fund Balance</b>		<b>37,482,480</b>	<b>40,412,610</b>	<b>23,930,455</b>	<b>30,804,273</b>	<b>30,804,273</b>	<b>30,804,273</b>
<b>Total General Fund</b>		<b>\$131,858,664</b>	<b>\$147,664,501</b>	<b>\$151,725,546</b>	<b>\$161,520,625</b>	<b>\$161,520,625</b>	<b>\$161,520,625</b>