

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<br>Actual     | 2016-17<br>Actual     | 2017-18<br>Revised<br>Budget | 2018-19<br>Adopted<br>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

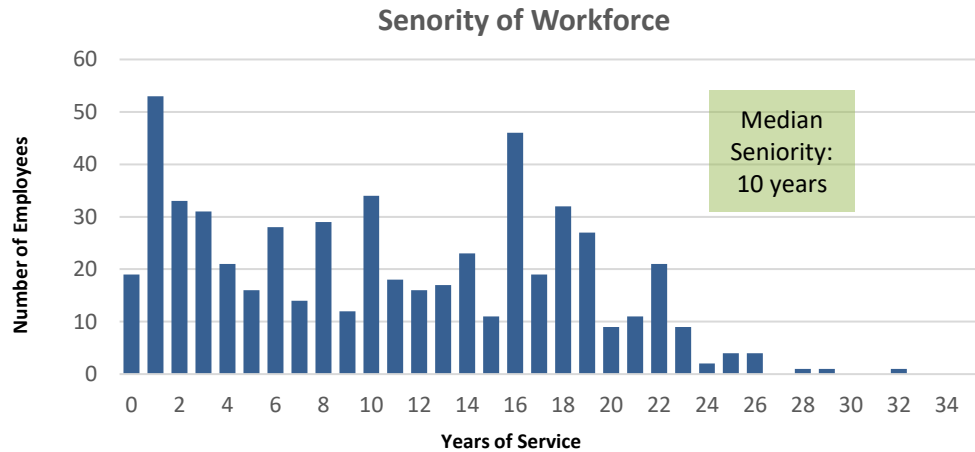
The General Fund operations reflect the annexation of the former City of Newberg fire department and Newberg Rural Fire Protection District into the District effective July, 1 2018 after the completion of the two-year fire protection service contract, and reflects the continued delivery to District residents 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.

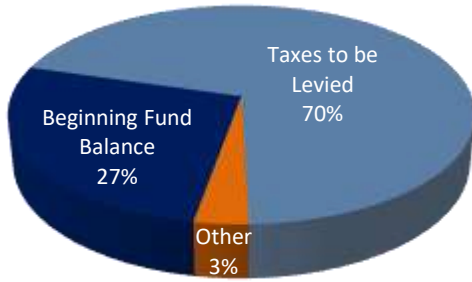
2018-19 Significant Changes, continued

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.

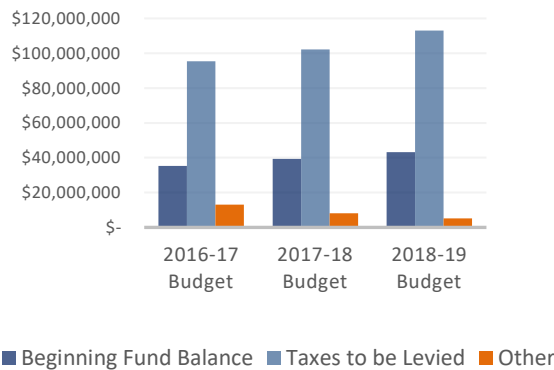


General Fund 2018-19 Resources by Budget Category



| 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>    |

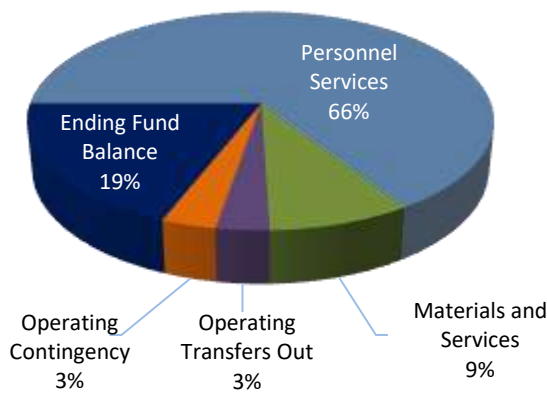
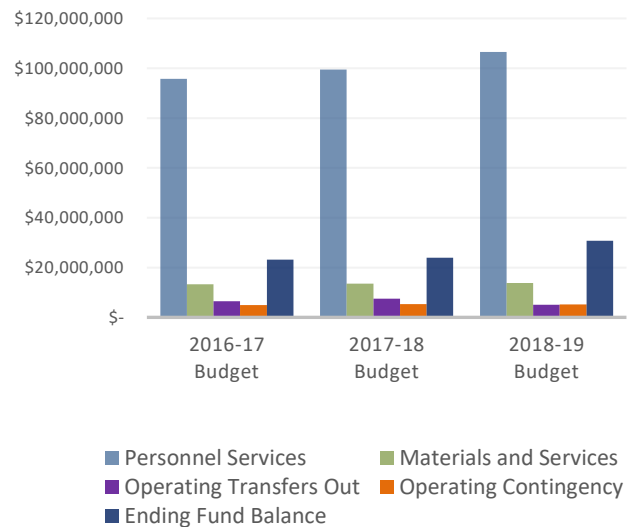
Three-Year Budgeted Resources



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



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<br>Actual | 2016-17<br>Actual | 2017-18<br>Budget | 2018-19<br>Budget | Increase<br>(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          | 1 AA transferred to North Division                                   |
| <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           | Reduced by 1 Operations Tech; 1                                      |
| Recruits                                     | 10.50          |                     | (5.50)                        | 5.00           | Reduced from 2 academies to 1  |
| <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<br>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**

| <i>Historical Data</i>                           |   |  | <i>Budget for Next Year 2018-19</i>           |                                     |                                       |                                     |
|--|---|--|---|-------------------------------------|---------------------------------------|-------------------------------------|
| Actual<br>Second<br>Preceding<br>Year<br>2015-16 | Actual<br>First<br>Preceding<br>Year<br>2016-17 | Revised<br>Budget<br>This<br>Year<br>2017-18 | Resources                                     | Proposed<br>by<br>Budget<br>Officer | Approved<br>by<br>Budget<br>Committee | Adopted<br>by<br>Governing<br>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                               |
| 39,697,168                                       | 51,429,756                                      | 49,468,208                                   | Total Resources,<br>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>                |

| <i>Historical Data</i>                           |   |  | <i>Budget for Next Year 2018-19</i> |                                     |                                       |                                     |
|--|---|--|-------------------------------------|-------------------------------------|---------------------------------------|-------------------------------------|
| Actual<br>Second<br>Preceding<br>Year<br>2015-16 | Actual<br>First<br>Preceding<br>Year<br>2016-17 | Revised<br>Budget<br>This<br>Year<br>2017-18 | Requirements                        | Proposed<br>by<br>Budget<br>Officer | Approved<br>by<br>Budget<br>Committee | Adopted<br>by<br>Governing<br>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<br>Actual | 2016-17<br>Actual | 2017-18<br>Revised<br>Budget | 2018-19<br>Proposed<br>Budget | 2018-19<br>Approved<br>Budget | 2018-19<br>Adopted<br>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

| General Fund                        | 2015-16<br>Actual    | 2016-17<br>Actual    | 2017-18<br>Revised<br>Budget | 2018-19<br>Proposed<br>Budget | 2018-19<br>Approved<br>Budget | 2018-19<br>Adopted<br>Budget |
|-------------------------------------|----------------------|----------------------|------------------------------|-------------------------------|-------------------------------|------------------------------|
| 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>         |