

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	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Adopted Budget
Personnel Services	\$ 89,793,872	\$ 94,897,568	\$ 106,701,106	\$ 113,374,773
Materials and Services	11,559,469	12,018,774	14,197,494	14,248,575
Operating Transfers Out	5,898,550	7,419,790	5,115,891	6,109,816
Operating Contingency			4,701,861	5,193,975
Ending Fund Balance	42,821,942	45,926,064	30,804,273	35,462,587
Total Expenditures	\$ 150,073,833	\$ 160,262,196	\$ 161,520,625	\$ 174,389,726

2019-20 Significant Changes

The General Fund operations reflect the delivery of the commitments in the local option levy by continuing to focus on fast and effective emergency response; maintaining the added firefighters and paramedics, new units; and purchasing additional fire station sites within the District. The District's departments and reporting structure were reorganized effective July 1, 2019, in order to develop synergies and develop new leadership. The District will begin operations in the new Fire Station 39 staffed with six firefighters transferred from another station as the District continues to distribute resources throughout the District based upon ongoing deployment analysis with its ongoing focus on improving total response times and the efficacy of the services provided.

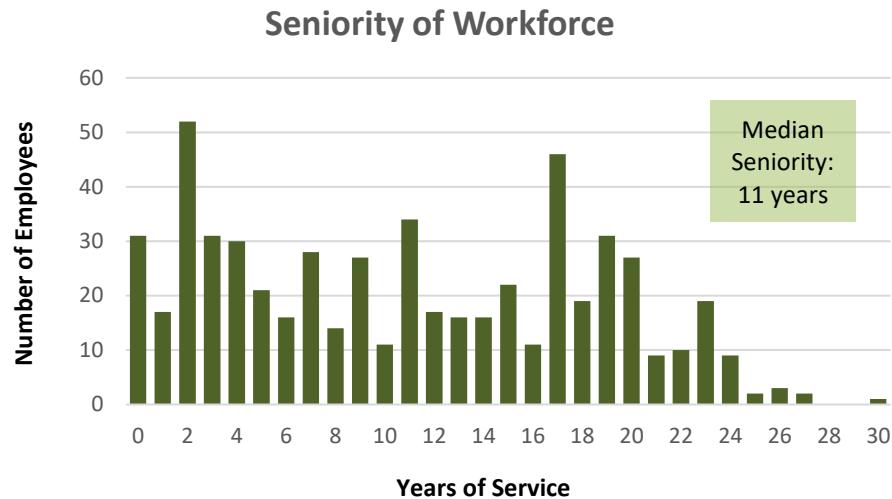
The General Fund personnel strength for the 2019-20 fiscal year is budgeted at 593.92 full-time equivalent (FTE) positions, an increase of the equivalent of 9.92 position equivalents. The General Fund's personnel services increased \$6,673,667 or 6.3% over the prior year. Within the General Fund, six firefighters were added to the Relief Pool to cover additional time off negotiated as part of the labor contract; the equivalent of 0.5 of an FTE was added for light-duty work for injured or temporarily disabled firefighters, 0.75 FTE in Operations for developmental assignments, and 1.67 FTE equivalents were added to allow for an increased number of recruit firefighters and their training officers in the 2019-20 budget. Recruit academies are planned each year to meet the deployment needs of the District, including changes in emergency response units and retirements. One EMS administrative assistant position was added to assist with workload.

Wages were budgeted to increase 2.5%, reflecting the union contract's range adjustment. A similar budget estimate was made to the non-union salary ranges. As the fleet employees are now represented by Local 1660 in a separate bargaining unit, their wages and leave accounts have transferred from non-union to union accounts, such as 5001 from 5002, to 5003 from 5004, and 5005 from 5006.

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 Compensation Match accounts 5020 and 5021 reflect the growth of the workforce as the District continues to incentivize employees to save for their own retirement by the matching program.

2019-20 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. Accounts 5120 and 5121 in 2017-18 were higher than normal due to the extraordinary wildfire season in Oregon and California in which numerous firefighters were deployed to teams across the two states to manage and fight these fires. The budget in 2018-19 has not yet been adjusted for the overtime and PERS costs associated with this past wildfire season. The 2019-20 budgets for these accounts are based upon normal operations of the District.

PERS costs are increased reflecting actual costs for non-line personnel and a stepped-in budgeted blended rate of 26.27% for line firefighters and paramedics. The new biennium July 1, 2019, to 2021, continues the pattern of expected significant PERS rate increases charged to employers. The July 1, 2019, rates for Tiers 1 and 2 fire personnel are 27.75% plus another 6% for a combined total of 33.75% up from a combined 28.04% in the prior biennium. The rates for OPSRP personnel range from a combined 21.68% for OPSRP General Service personnel to 26.31% for OPSRP Police and Fire rates, up from 16.48% and 21.25%, respectively. The District has planned to continue to utilize a portion of its PERS rate reserves to "step" into the increased rates by utilizing a portion of its PERS rate reserve funds set aside for this purpose for the first year of each biennium. Due to significant unfunded actuarial liabilities, PERS's actuaries project continued rate increases over several bienniums. 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 of the biennium's rate increase. 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 6% as allowed in the labor contract for firefighters and 5% for non-union.

2019-20 Significant Changes, continued

Materials and Services expenditures increased \$51,081 or 0.1% over the prior year's budget, reflecting intentional expenditure constraints within the context of the PERS rate increases both in 2019-20 and coming years and nonrecurring expenses such as Elections Expense account 5574, which covered the District's share of county election costs for the May 21, 2019, election.

EMS Supplies, account 5320, reflects supplies used for emergency medical response as well as cadaver labs for recruit training. Firefighting Supplies, account 5321, includes \$50,000 for a new wildland hose deployment method and ongoing hose, equipment, and nozzle replacement as well as supplies usage.

Protective clothing, account 5325, includes helmets, SCBA masks, turnout coats, harness and pants, turnout boots, and wildland firefighter uniforms as needed. For 2019-20, it includes funds for new particulate blocking hoods for \$44,820, a budget carryover from 2018-19 that is still being researched. The account 5330 includes standardized furniture for new Station 39 for \$30,000, new iPads and iPhones for wildland caches for \$10,200, and \$54,000 for 27 flat-screen reader boards and software to display training activities, video messages, safety alerts, community/fire station events, and employee announcements at each station; as well as funding for worn-out station replacement furnishings, replacement radios, and equipment.

Software licenses, account 5340, includes all software for the District, including line staffing software, training software, inventory management software, Office 365 subscriptions, fire reporting, 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 \$1,493,340. In addition to ongoing facility maintenance, the account includes alarm and security improvements for newly annexed stations, training facility improvements, new egress and engine bay lighting at stations linked to the new tapout systems at the fire stations, and continued safety investment in installing roof tie-off points to stations over time. An additional \$35,000 is planned to relocate records from storage to the Station 56 South Shop building.

Vehicle Maintenance was increased for the District's in-house fleet maintenance program to a total of \$1,014,240, or an increase of \$36,900, reflecting the needs of District 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 air monitor maintenance and repair, among other items. A total of \$40,000 for hose testing was transferred from account 5414. 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, copy charges, and GIS plotter supply expenses for copiers throughout the District. Account 5368, Maintenance and Repair of Computer and Network Hardware, includes \$37,000 for laptop replacements, \$37,300 for switches supporting the District's network operations, and \$27,000 for additional PCs and laptops. Phone switching hardware, regular hard drives, and other maintenance items supporting District operations are included in this account.

General Fund, continued

2019-20 Significant Changes, continued

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 is budgeted at projected actual expenditures for the fiscal year. Account 5413 largely represents the costs of contracts with the supervising physicians for the District's firefighters and paramedics, and consulting fees for legislative and other specialized consulting services. The increase is largely due to the investment in employee education for equity and inclusion training for station personnel. Elections expense account 5574 reduction reflects that there is not expected to be an election in 2019-20 that will be charged to the District.

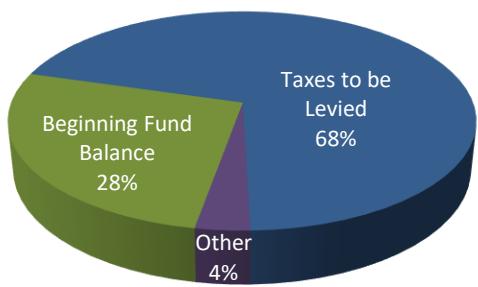
Account 5414 includes physician services for all current employees' physicals and for new hire exams totaling \$257,600 with associated laboratory services at approximately \$41,076. Remaining amounts include land-use consultants for future station siting and planning as well as appraisal services, background check investigations for volunteers and future employees, among numerous other items comprising the budget for account 5414, Other Professional Services for \$767,095.

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.



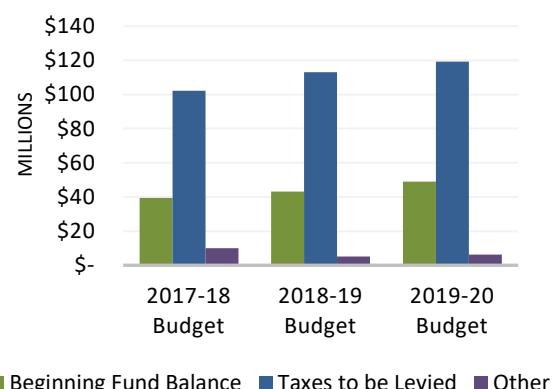
This aerial image shows development around TVF&R's seismically upgraded Cooper Mountain Station 69 in Washington County.

General Fund 2019-20 Resources by Budget Category



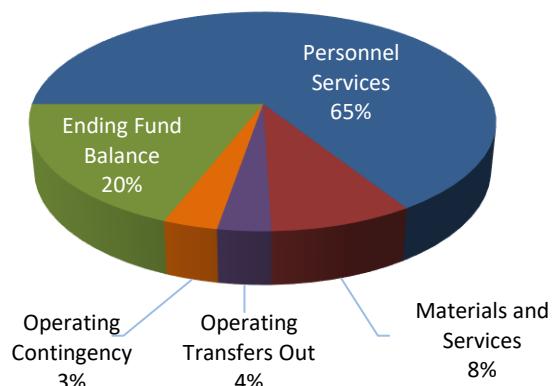
Resources	2019-20 Budget	Percent of Budget
Beginning Fund Balance	\$ 48,997,104	28.10%
Taxes to be Levied	119,220,343	68.36%
Previously Levied Taxes	942,250	0.54%
Taxes in Lieu of Property Taxes	15,523	0.01%
Forest Revenue	25,000	0.01%
Interest on Investments	615,701	0.35%
Interest on Property Tax	59,594	0.03%
Program Revenue	3,754,829	2.15%
Regional Hazmat Responses	15,000	0.01%
Special Service Charges	3,350	0.00%
Training Classes	40,500	0.02%
Rental Income	56,532	0.03%
Insurance Refunds	350,000	0.20%
Donations and Grants	23,500	0.01%
Surplus Property	25,000	0.01%
Miscellaneous Revenue	245,500	0.14%
Total Resources	\$174,389,726	100.00%

Three-Year Budgeted Resources

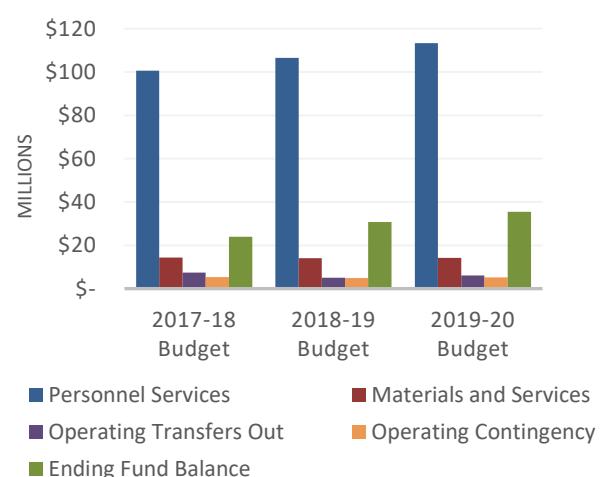


General Fund 2019-20 Requirements by Budget Category

Requirements	2019-20 Budget	Percent of Budget
Personnel Services	\$113,374,773	65.01%
Materials and Services	14,248,575	8.17%
Operating Transfers Out	6,109,816	3.50%
Operating Contingency	5,193,975	2.98%
Ending Fund Balance	35,462,587	20.34%
Total Requirements	\$174,389,726	100.00%



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	2019-20 Budget
Command Directorate				
Board of Directors	\$ 500	\$ 28,650		\$ 29,150
Civil Service Commission	213,054	46,229		259,283
Fire Chief's Office	2,807,882	1,139,177		3,947,059
Total Command Directorate	3,021,436	1,214,056		4,235,492
Business Directorate				
Business Strategy	794,891	87,520		882,411
Human Resources	1,488,321	287,199		1,775,520
Behavioral Health	309,607	10,721		320,328
Occupational Health/Wellness	718,939	540,021		1,258,960
Information Technology	1,497,399	1,649,970		3,147,369
Communications	574,007	2,877,687		3,451,694
Logistics	446,106	97,940		544,046
Fleet Maintenance	1,770,385	1,228,725		2,999,110
Facility Maintenance	1,269,349	171,400		1,440,749
Supply	852,430	248,152		1,100,582
Total Business Directorate	9,721,434	7,199,335		16,920,769
Finance Directorate				
Finance	1,817,891	628,020		2,445,911
Total Finance Directorate	1,817,891	628,020		2,445,911
Operations Directorate				
Operations Admin	3,989,530	303,169		4,292,699
Relief Pool Personnel	12,588,145	17,403		12,605,548
Specialty Teams	142,962	68,281		211,243
Stations	70,886,015	3,087,719		73,973,734
EMS	1,657,487	350,129		2,007,616
Training	2,020,799	563,784		2,584,583
Recruits	1,229,165	176,440		1,405,605
Total Operations Directorate	92,514,103	4,566,925		97,081,028
Support Directorate				
Emergency Management	210,503	28,578		239,081
Volunteers/Chaplains	67,850	188,040		255,890
Total Support Directorate	278,353	216,618		494,971
Community Services Directorate				
Fire & Life Safety	4,543,790	185,441		4,729,231
Government Affairs	1,049,066	195,796		1,244,862
Media Services	354,480	37,344		391,824
Incident Management Team	74,220	5,040		79,260
Total Community Services Directorate	6,021,556	423,621		6,445,177
Non-Organizational				
Operating Transfers Out			\$ 6,109,816	6,109,816
Operating Contingency			5,193,975	5,193,975
Ending Fund Balance			35,462,587	35,462,587
Total Requirements	\$113,374,773	\$14,248,575	\$46,766,378	\$174,389,726

General Fund Personnel Summary

Program	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget	Increase (Decrease)
Command Directorate					
Fire Chief's Office	19.00	19.00	18.00	10.00	(8.00)
Total Command Directorate	19.00	19.00	18.00	10.00	(8.00)
Business Directorate					
Business Strategy				6.00	6.00
Human Resources	8.00	8.00	8.00	8.00	
Behavioral Health				1.00	1.00
Occupational Health/Wellness	6.00	6.00	6.00	6.00	
Information Technology	7.00	7.00	7.00	8.00	1.00
Communications	4.00	4.00	4.00	4.00	
Logistics	2.00	2.00	2.00	2.00	
Fleet Maintenance	13.00	13.00	13.00	13.00	
Facility Maintenance	8.00	9.00	9.00	9.00	
Supply	7.00	7.00	7.00	7.00	
Media Services	2.00	2.00	2.00		(2.00)
Emergency Management	1.00	1.00	1.00		(1.00)
Total Business Directorate	58.00	59.00	59.00	64.00	5.00
Finance Directorate					
Finance	12.00	12.00	12.00	12.00	
Total Finance Directorate	12.00	12.00	12.00	12.00	
Operations Directorate					
Operations Admin	5.00	5.00	5.00	16.25	11.25
Relief Pool Personnel	61.00	62.00	62.00	68.00	6.00
Station 17 (North Plains)	9.00	9.00	12.00	12.00	
Station 19 (Midway)	9.00	9.00	12.00	12.00	
Station 20 (Springbrook)	15.00	15.00	18.00	18.00	
Station 21 (Downtown Newberg)	15.00	15.00	18.00	18.00	
Station 33 (Sherwood)	12.00	14.00	14.00	14.00	
Station 34 (Tualatin)	13.00	13.00	13.00	13.00	
Station 35 (King City)	18.00	18.00	18.00	18.00	
Station 39 (McEwan Road)				6.00	6.00
Station 50 (Walnut)	12.00	12.00	12.00	12.00	
Station 51 (Tigard)	25.00	25.00	25.00	25.00	
Station 52 (Wilsonville)	18.00	18.00	18.00	12.00	(6.00)
Station 53 (Progress)	14.00	14.00	14.00	14.00	
Station 55 (Stafford)		12.00	12.00	12.00	
Station 56 (Elligsen Road)	12.00	12.00	12.00	12.00	
Station 57 (Mountain Road)	12.00	12.00	12.00	12.00	
Station 58 (Bolton)	12.00	12.00	12.00	12.00	
Station 59 (Willamette)	18.00	18.00	18.00	18.00	
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)	13.00	13.00	13.00	13.00	
Station 66 (Brockman Road)	13.00	13.00	13.00	13.00	
Station 67 (Farmington Road)	26.00	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	
EMS				7.00	7.00
Training				9.00	9.00
Recruits				6.67	6.67
North Division Command	19.00	18.00	20.00		(20.00)
South Division Command	7.00	19.00	18.00		(18.00)
Total Operations Directorate	446.00	462.00	475.00	476.92	1.92

General Fund, continued

General Fund Personnel Summary, continued

Program	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget	Increase (Decrease)
EMS/Training/Volunteers Directorate					
EMS	9.00	6.00	6.00		(6.00)
Training	10.00	11.00	9.00		(9.00)
Recruits	18.00	10.50	5.00		(5.00)
Total EMS/Training/Volunteers Directorate	37.00	27.50	20.00		(20.00)
Support Directorate					
Emergency Management			1.00	1.00	
Total Support Directorate			1.00	1.00	
Community Services Directorate					
Fire & Life Safety			23.00	23.00	
Government Affairs			5.00	5.00	
Media Services			2.00	2.00	
Total Community Services Directorate			30.00	30.00	
Total Full-Time Equivalents (FTE)	572.00	579.50	584.00	593.92	9.92

General Fund Personnel Summary of Changes by Source

Program	2018-19 Budget	Additional Staffing	Transferred/ Reduced Staffing	2019-20 Budget	Comments
Command Directorate					
Fire Chief's Office	18.00		(8.00)	10.00	2 FTE to Government Affairs; 5 FTE to Business Strategy; 1 FTE to Behavioral Health
Total Command Directorate	18.00		(8.00)	10.00	
Business Directorate					
Business Strategy			6.00	6.00	5 FTE from Fire Chief's Office; 1 FTE from Operations
Human Resources	8.00			8.00	
Behavioral Health			1.00	1.00	1 FTE from Fire Chief's Office
Occupational Health/Wellness	6.00			6.00	
Information Technology	7.00		1.00	8.00	1 FTE from South Division
Communications	4.00			4.00	
Logistics	2.00			2.00	
Fleet Maintenance	13.00			13.00	
Facility Maintenance	9.00			9.00	
Supply	7.00			7.00	
Media Services	2.00		(2.00)		Media Services transferred to Community Services Dir
Emergency Management	1.00		(1.00)		Emergency Management transferred to Support Dir
Total Business Directorate	59.00		5.00	64.00	
Finance Directorate					
Finance	12.00			12.00	
Total Finance Directorate	12.00			12.00	
Operations Directorate					
Operations Admin	5.00	1.25	10.00	16.25	1 FTE to Fire & Life Safety; 1 FTE to Business Strategy; 5 FTE from North Div; 7 FTE from South Div; 1.25 additional FTE costs
Relief Pool Personnel	62.00	6.00		68.00	Increase of 6 FTE per union contract
Station 17 (North Plains)	12.00			12.00	
Station 19 (Midway)	12.00			12.00	
Station 20 (Springbrook)	18.00			18.00	
Station 21 (Downtown Newberg)	18.00			18.00	
Station 33 (Sherwood)	14.00			14.00	
Station 34 (Tualatin)	13.00			13.00	
Station 35 (King City)	18.00			18.00	
Station 39 (McEwan Road)			6.00	6.00	New Station 39 opening
Station 50 (Walnut)	12.00			12.00	
Station 51 (Tigard)	25.00			25.00	
Station 52 (Wilsonville)	18.00		(6.00)	12.00	Transferred Medic to Station 39
Station 53 (Progress)	14.00			14.00	
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	
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	

General Fund, continued

General Fund Personnel Summary of Changes by Source, continued

Program	2018-19 Budget	Additional Staffing	Transferred/ Reduced Staffing	2019-20 Budget	Comments
Operations Directorate, continued					
Station 69 (Cooper Mountain)	12.00			12.00	
Station 70 (Raleigh Hills)	2.00			2.00	
EMS		1.00	6.00	7.00	EMS transferred from EMS/Train/Vol Dir, 1 New FTE
Training			9.00	9.00	Training transferred from EMS/Train/Vol Dir
Recruits		1.67	5.00	6.67	Recruits transferred from EMS/Train/Vol Dir
North Division Command	20.00		(20.00)		2 FTE to Government Affairs; 5 FTE to Operations; 13 FTE to Fire & Life Safety
South Division Command	18.00		(18.00)		1 FTE to Information Technology; 1 FTE to Government Affairs; 7 FTE to Operations; 9 FTE to Fire & Life Safety
Total Operations Directorate	475.00	9.92	(8.00)	476.92	
EMS/Training/Volunteers Dir					
EMS	6.00		(6.00)		EMS Transferred to Operations Directorate
Training	9.00		(9.00)		Training transferred to Operations Directorate
Recruits	5.00		(5.00)		Recruits transferred to Operations Directorate
Total EMS/Training/Volunteers Dir	20.00		(20.00)		
Support Directorate					
Emergency Management			1.00	1.00	Transferred from Business Directorate
Total Support Directorate			1.00	1.00	
Community Services Directorate					
Fire & Life Safety			23.00	23.00	1 FTE from Operations; 13 FTE from North Div; 9 FTE from South Div
Government Affairs			5.00	5.00	2 FTEs from Fire Chief's Office; 2 FTEs from North Div;
Media Services			2.00	2.00	1 FTE from South Div
Total Community Services Dir			30.00	30.00	Transferred from Business Directorate
Total Full-Time Equivalents (FTE)	584.00	9.92		593.92	Total 9.92 increase in FTEs

Non-Organizational

Operating Transfers

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

Fund	2019-20 Budget
Apparatus Fund	\$ 1,000,000
Capital Improvements Fund	1,500,000
Grant Fund	167,360
Property and Building Fund	3,159,802
Pension Trust Fund	282,654
Total Transfers	\$ 6,109,816

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 2019-20, the District expects remaining contingency will revert ending fund balance to carryover as beginning fund balance in fiscal year 2020-21.

Ending Fund Balance

The Ending Fund Balance is budgeted at \$35,462,587. 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 2020-21 fiscal year.

General Fund, continued

Historical Data				Budget for Next Year 2019-20		
Actual Second Preceding Year 2016-17	Actual First Preceding Year 2017-18	Adopted Budget This Year 2018-19	Resources	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Board
\$ 37,482,479	\$ 42,821,942	(1) \$ 43,230,735	Beginning Fund Balance	\$ 48,997,104	\$ 48,997,104	\$ 48,997,104
1,130,926	905,661	1,176,615	Prior Year's Prop Tax	942,250	942,250	942,250
7,018	14,920	7,302	Taxes In Lieu of Prop Tax	15,523	15,523	15,523
	192,445		Forest Revenues	25,000	25,000	25,000
176,374	339,707	189,788	Interest Income	615,701	615,701	615,701
6,789	14,845	6,823	Interest on Taxes	14,919	14,919	14,919
33,124	44,452	33,290	Unsegregated Tax Interest	44,675	44,675	44,675
11,690,043	10,176,293	3,068,705	Program Revenue	3,754,829	3,754,829	3,754,829
63,669	19,077	5,000	Haz Mat Response Revenues	15,000	15,000	15,000
866	184	500	Accounting Service Revenue	350	350	350
4,380	4,557	3,000	Fire Reports/Permits	3,000	3,000	3,000
35,834	39,000	10,000	Training Classes	40,500	40,500	40,500
111,973	91,264	75,600	Rental Revenue	56,532	56,532	56,532
132,009	207,041	123,720	Donations & Grants	23,500	23,500	23,500
381,105	497,665	403,488	Insurance Refunds WC	350,000	350,000	350,000
9,802	36,199	7,122	Surplus Property	25,000	25,000	25,000
162,636	251,882	83,295	Miscellaneous	245,000	245,000	245,000
728	569	1,000	Discounts Earned	500	500	500
			Total Resources,			
51,429,756	55,657,705	48,425,983	Except Taxes to be Levied	55,169,383	55,169,383	55,169,383
		113,094,642	Taxes Necessary to Balance	119,220,343	119,220,343	119,220,343
96,234,745	104,604,489		Taxes Collected in Year Levied			
\$147,664,502	\$160,262,194	\$161,520,625	Total Resources	\$174,389,726	\$174,389,726	\$174,389,726

Historical Data				Budget for Next Year 2019-20		
Actual Second Preceding Year 2016-17	Actual First Preceding Year 2017-18	Revised Budget This Year 2018-19	Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Board
\$ 89,793,873	\$ 94,897,566	\$ 106,701,106	Personnel Services	\$ 113,374,773	\$ 113,374,773	\$ 113,374,773
11,559,469	12,018,774	14,197,494	Materials and Services	14,207,050	14,207,050	14,248,575
5,898,550	7,419,790	5,115,891	Operating Transfers Out	6,109,816	6,109,816	6,109,816
		4,701,861	Operating Contingency	5,235,500	5,235,500	5,193,975
40,412,610	45,926,064	30,804,273	Ending Fund Balance	35,462,587	35,462,587	35,462,587
\$147,664,502	\$160,262,194	\$161,520,625	Total Requirements	\$174,389,726	\$174,389,726	\$174,389,726

(1) Restated ending fund balance of 6/30/17 in 2017-18 financial statements due to a merger of Washington County Fire District 1 into TVF&R.

General Fund, continued

General Fund		2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Proposed Budget	2019-20 Approved Budget	2019-20 Adopted Budget
5001	Salaries & Wages Union	\$ 32,812,874	\$ 32,641,325	\$ 37,835,173	\$ 39,765,220	\$ 39,765,220	\$ 39,765,220
5002	Salaries & Wages Nonunion	8,543,229	8,923,862	9,560,356	9,532,795	9,532,795	9,532,795
5003	Vacation Taken Union	4,439,230	4,859,916	5,285,850	5,638,264	5,638,264	5,638,264
5004	Vacation Taken Nonunion	667,229	747,635	743,584	767,491	767,491	767,491
5005	Sick Leave Taken Union	735,230	901,728	829,406	994,439	994,439	994,439
5006	Sick Taken Nonunion	213,730	194,137	212,454	221,697	221,697	221,697
5007	Personal Leave Taken Union	471,198	459,713	547,016	562,888	562,888	562,888
5008	Personal Leave Taken Nonunion	76,741	88,661	106,227	89,736	89,736	89,736
5009	Comp Taken Union	19,610	19,674				
5010	Comp Taken Nonunion	57,318	56,140				
5015	Vacation Sold	117,247	223,700	355,217	363,292	363,292	363,292
5016	Vacation Sold at Retirement	221,154	128,771	310,503	270,576	270,576	270,576
5017	PEHP Vac Sold at Retirement	310,449	273,384	475,351	414,585	414,585	414,585
5018	Comp Time Sold Union	12,126	20,322				
5019	Comp Time Sold Nonunion	15,847	5,918				
5020	Deferred Comp Match Union	1,682,051	1,788,526	2,147,078	2,197,187	2,197,187	2,197,187
5021	Deferred Comp Match Nonunion	604,197	639,654	706,283	699,056	699,056	699,056
5041	Severance Pay	32,376					
5090	Temporary Services-Backfill	29,676	13,071				
5101	Vacation Relief	4,868,523	5,030,161	5,093,999	5,502,745	5,502,745	5,502,745
5105	Sick Relief	797,069	847,517	840,629	896,533	896,533	896,533
5106	On the Job Injury Relief	107,776	354,752	137,153	279,531	279,531	279,531
5107	Short Term Disability Relief	28,799	35,540	28,993	42,717	42,717	42,717
5110	Personal Leave Relief	597,956	598,268	619,695	651,486	651,486	651,486
5115	Vacant Slot Relief	1,240,967	662,454				
5117	Regular Day Off Relief	597,114	1,245,747	1,698,399	1,460,601	1,460,601	1,460,601
5118	Standby Overtime	44,744	40,776	39,227	62,201	62,201	62,201
5120	Overtime Union	1,460,152	2,284,223	1,620,439	1,887,566	1,887,566	1,887,566
5121	Overtime Nonunion	66,421	169,922	89,464	41,372	41,372	41,372
5123	Comp Time Sold Nonunion		20				
5150	Pension Benefit	32,330	25,830	30,000	30,000	30,000	30,000
5201	PERS Taxes	11,836,354	13,723,544	16,540,350	19,104,365	19,104,365	19,104,365
5203	FICA/MEDI	4,223,004	4,357,264	5,226,198	5,540,148	5,540,148	5,540,148
5206	Worker's Comp	1,129,603	1,030,821	1,429,186	1,470,696	1,470,696	1,470,696
5207	TriMet/Wilsonville Tax	381,159	393,758	476,983	503,955	503,955	503,955
5208	OR Worker's Benefit Fund Tax	21,596	21,286	20,281	18,163	18,163	18,163
5210	Medical Ins Union	8,713,895	9,451,047	10,722,951	11,422,764	11,422,764	11,422,764
5211	Medical Ins Nonunion	1,643,907	1,721,934	1,917,599	1,849,750	1,849,750	1,849,750
5220	Post Retire Ins Union	263,850	269,690	279,900	292,420	292,420	292,420
5221	Post Retire Ins Nonunion	97,500	97,332	101,700	94,500	94,500	94,500
5230	Dental Ins Nonunion	154,641	159,730	164,014	172,731	172,731	172,731
5240	Life/Disability Insurance	99,460	101,443	120,763	106,617	106,617	106,617
5250	Unemployment Insurance	11,384	2,780	18,000	18,000	18,000	18,000
5260	Employee Assist Insurance	11,880	14,837	15,444	14,898	14,898	14,898

General Fund, continued

General Fund		2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Proposed Budget	2019-20 Approved Budget	2019-20 Adopted Budget
5270	Uniform Allowance	154,051	143,784	219,968	224,893	224,893	224,893
5290	Employee Tuition Reimburse	72,722	48,199	61,113	90,655	90,655	90,655
5295	Vehicle/Cell Allowance	75,500	78,770	74,160	78,240	78,240	78,240
Total Personnel Services		89,793,872	94,897,568	106,701,106	113,374,773	113,374,773	113,374,773
5300	Office Supplies	26,183	27,698	42,555	42,250	42,250	42,250
5301	Special Department Supplies	239,667	224,097	275,030	272,525	272,525	272,525
5302	Training Supplies	86,428	75,146	100,480	109,735	109,735	109,735
5303	Physical Fitness	21,051	33,288	25,975	23,660	23,660	23,660
5304	Hydrant Maintenance	5,187		5,500	5,500	5,500	5,500
5305	Fire Extinguisher	11,351	6,469	14,840	18,671	18,671	18,671
5306	Photography Supplies & Process	270		120	140	140	140
5307	Smoke Detector Program	6,230	5,390	11,400	11,900	11,900	11,900
5311	Haz Mat Response Materials	838	1,161	3,000	3,000	3,000	3,000
5320	EMS Supplies	451,401	532,699	623,316	521,608	521,608	521,608
5321	Fire Fighting Supplies	705,860	222,609	211,092	266,785	266,785	266,785
5325	Protective Clothing	413,738	313,144	395,175	405,495	405,495	405,495
5330	Noncapital Furniture & Equip	228,682	120,770	223,228	205,500	205,500	205,500
5340	Software Licenses/Upgrade/Host	786,665	797,257	999,021	1,163,252	1,163,252	1,165,252
5350	Apparatus Fuel/Lubricants	333,906	427,732	451,551	467,621	467,621	467,621
5361	M&R Bldg/Bldg Equip & Improv	885,282	1,055,380	1,239,711	1,493,340	1,493,340	1,493,340
5363	Vehicle Maintenance	823,058	996,693	977,340	1,014,240	1,014,240	1,014,240
5364	M&R Fire Comm Equip	17,013	20,552	29,375	29,785	29,785	29,785
5365	M&R Firefight Equip	83,662	59,302	105,069	153,152	153,152	153,152
5366	M&R EMS Equip	75,149	55,475	44,146	46,980	46,980	44,005
5367	M&R Office Equip	94,956	92,217	130,124	134,868	134,868	134,868
5368	M&R Computer & Network Hdwe	99,109	104,372	265,130	234,450	234,450	234,450
5400	Insurance Premium	410,748	425,939	445,609	450,110	450,110	450,110
5410	General Legal	411,890	707,870	517,500	522,500	522,500	522,500
5411	Collective Bargaining	2,054	13,685	85,000	15,000	15,000	15,000
5412	Audit & Related Filing Fees	43,105	25,005	46,850	43,450	43,450	43,450
5413	Consultant Fees	124,443	133,418	198,999	268,800	268,800	309,800
5414	Other Professional Services	558,779	771,540	978,885	767,095	767,095	767,095
5415	Printing	44,196	29,310	39,395	38,435	38,435	38,435
5416	Custodial & Bldg Services	149,541	182,489	211,643	221,984	221,984	221,984
5417	Temporary Services	62,312	62,169	75,280	85,060	85,060	85,060
5418	Trustee/Administrative Fees	50,518	47,775	50,175	52,550	52,550	52,550
5420	Dispatch	2,044,340	2,193,003	2,264,118	2,430,498	2,430,498	2,430,498
5421	BOD Allowance	8,400	8,950	9,000	9,000	9,000	9,000
5430	Telephone	305,867	317,048	336,596	333,524	333,524	333,524
5432	Natural Gas	158,708	141,169	143,955	143,216	143,216	143,216
5433	Electricity	490,209	475,256	523,627	506,848	506,848	506,848
5434	Water/Sewer	222,240	233,934	238,902	259,877	259,877	259,877
5436	Garbage	66,974	67,164	78,915	79,634	79,634	79,634
5437	Cable Access	156,207	153,910	170,430	184,118	184,118	184,118

General Fund, continued

General Fund	2016-17 Actual	2017-18 Actual	2018-19 Revised Budget	2019-20 Proposed Budget	2019-20 Approved Budget	2019-20 Adopted Budget
5445 Rent/Lease of Building	10,380	12,184	108,516	114,504	114,504	114,504
5450 Rental of Equip	12,179	11,224	11,560	15,010	15,010	15,010
5461 External Training	107,447	78,252	149,436	161,925	161,925	163,425
5462 Travel and Per Diem	149,533	148,230	231,935	237,647	237,647	237,647
5471 Citizen Awards	3,519	2,232	2,500	3,000	3,000	3,000
5472 Employee Recog & Awards	19,797	12,148	30,710	34,909	34,909	34,909
5473 Employ Safety Pro & Incent	5,800	6,200	13,000	13,000	13,000	13,000
5474 Volunteer Awards Banquet	8,671	8,463	9,500	9,500	9,500	9,500
5480 Community/Open House/Outreach	18,075	21,849	59,015	46,215	46,215	46,215
5481 Community Education Materials	26,118	21,828	28,290	27,996	27,996	27,996
5484 Postage UPS & Shipping	47,560	43,497	58,089	64,860	64,860	64,860
5500 Dues & Subscriptions	59,373	62,204	77,309	79,844	79,844	79,844
5501 Volunteer Assn Dues	16,000	12,000	16,000	16,000	16,000	16,000
5502 Certifications & Licensing	64,197	10,731	88,706	11,341	11,341	11,341
5570 Misc Business Exp	51,861	49,391	83,948	93,974	93,974	93,974
5571 Planning Retreat Expense	3,379	5,027	14,050	10,600	10,600	10,600
5572 Advertis/Public Notice	58,267	54,773	73,150	73,450	73,450	73,450
5573 Inventory Over/Short/Obsolete	(2,945)	(55,416)	5,000	5,500	5,500	5,500
5574 Elections Expense	90,216	250,366	395,000			
5575 Laundry/Repair Expense	103,825	102,507	153,723	151,619	151,619	151,619
Total Materials and Services	11,559,469	12,018,774	14,197,494	14,207,050	14,207,050	14,248,575
5800 Transfers Out	5,898,550	7,419,790	5,115,891	6,109,816	6,109,816	6,109,816
Total Transfer Out	5,898,550	7,419,790	5,115,891	6,109,816	6,109,816	6,109,816
5900 Contingency			4,701,861	5,235,500	5,235,500	5,193,975
Total Contingency			4,701,861	5,235,500	5,235,500	5,193,975
5999 Budgeted Ending Fund Balance	42,821,942	45,926,064	30,804,273	35,462,587	35,462,587	35,462,587
Total Ending Fund Balance ⁽¹⁾	42,821,942	45,926,064	30,804,273	35,462,587	35,462,587	35,462,587
Total General Fund	\$150,073,833	\$160,262,196	\$161,520,625	\$ 174,389,726	\$ 174,389,726	\$ 174,389,726

⁽¹⁾ Restated ending fund balance by \$2,409,332 at 6/30/17 due to the merger of Washington County Fire District 1 into TVF&R.

