

| DESCRIPTION | 2009-10 | 2010-11 | 2011-2012 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-2017 | 2017-18 | 2018-19 | 2019-20 | Notes |
|-----------------------------------|----------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--|
| ANIMAL SERVICES FUND | | | | | | | | | | | | |
| <u>REVENUE</u> | | | | | | | | | | | | |
| CURRENT YEAR PROPERTY TAX | - | 641,839 | 661,094 | 680,927 | 701,355 | 722,395 | 744,067 | 766,389 | 789,381 | 813,062 | 837,454 | 3% increase |
| PRIOR YEAR PROPERTY TAX | - | - | - | - | - | - | - | - | - | - | - | 2009-10 was first year 3-year licenses were offered; bump every three years with 2% increase |
| SALE OF LICENSES | 82,739 | 66,032 | 67,353 | 68,700 | 84,394 | 70,074 | 71,475 | 86,082 | 72,905 | 74,363 | 87,803 | Now variable; 5% increase |
| VOLUNTEER FEES | 410 | - | - | - | - | - | - | - | - | - | - | 2% increase |
| SPAY/NEUTER | 4,140 | 440 | - | - | - | - | - | - | - | - | - | |
| ADOPTION FEES | 21,136 | 21,072 | 22,126 | 23,232 | 24,393 | 25,613 | 26,894 | 28,238 | 29,650 | 31,133 | 32,690 | |
| ANIMAL FEES | 16,501 | 15,905 | 16,223 | 16,548 | 16,879 | 17,216 | 17,560 | 17,912 | 18,270 | 18,635 | 19,008 | |
| NEWPORT | 18,580 | - | - | - | - | - | - | - | - | - | - | |
| LINCOLN CITY | 18,580 | - | - | - | - | - | - | - | - | - | - | |
| STATE COURT FINES | 3,467 | 4,172 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | |
| DONATIONS & FUND RAISERS & GRANTS | 1,901 | 7,716 | 35,000 | 38,500 | 42,350 | 46,585 | 51,244 | 56,368 | 62,005 | 68,205 | 75,026 | 10% increase. \$30,343 has been deposited into trust acct 2010-11=\$38,302.90 in donations. Donations will increase with fundraisers, grants (vast majority of animal shelter grants are available to nonprofits and municipal shelters), or major donor solicitation. |
| DONATION TRANSFER FROM TRUST | 43,589 | 21,897 | 22,335 | 22,782 | 23,237 | 23,702 | 24,176 | 24,659 | 25,153 | 25,656 | 26,169 | 2% increase: removed any direct contributions from FOLCAS. Assuming FOLCAS contributions they pledge will be into medical trust fund to pay for medical expenses for shelter animals. |
| INTEREST EARNINGS | 102 | 1,007 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | |
| REFUNDS & REIMBURSEMENT | 5 | 1,241 | - | - | - | - | - | - | - | - | - | |
| COUNTY CONTRIBUTION | 100,068 | - | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| TRANSFER FROM GENERAL FU | - | - | - | - | - | - | - | - | - | - | - | |
| BEGINNING BALANCE | 113,855 | 29,994 | 202,352 | 303,364 | 398,779 | 463,656 | 537,823 | 605,967 | 680,126 | 731,225 | 772,449 | |
| TOTAL REVENUE | 425,073 | 811,315 | 1,031,483 | 1,159,051 | 1,296,387 | 1,374,241 | 1,478,239 | 1,590,615 | 1,682,489 | 1,767,280 | 1,855,599 | |
| <u>EXPENDITURES</u> | | | | | | | | | | | | |
| ANIMAL CONTROL | | | | | | | | | | | | Animal Control are estimates |
| PERSONAL SERVICES | | | | | | | | | | | | |
| WAGES | | | | | | | | | | | | |
| ANIMAL CONTROL OFFICER | - | 100,000 | 124,514 | 128,249 | 132,097 | 136,060 | 140,142 | 144,346 | 148,676 | 153,137 | 157,731 | Use 3% for COLA/Steps as if current deputies remain 10 years |
| OVERTIME | - | 700 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | |
| COMP TIME PAYOFF | - | - | - | - | - | - | - | - | - | - | - | |
| OVERTIME/TRAINING | - | 320 | 750 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | |
| HOLIDAY PAY | - | 470 | - | - | - | - | - | - | - | - | - | |
| TOTAL WAGES | - | 101,490 | 128,264 | 132,249 | 136,097 | 140,060 | 144,142 | 148,346 | 152,676 | 157,137 | 161,731 | |
| BENEFITS & BURDENS | | | | | | | | | | | | |

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|--|---------|---------|-----------|---------|---------|---------|---------|-----------|---------|---------|---------|--|
| ANIMAL SERVICES FUND | | | | | | | | | | | | |
| FICA | - | 7,200 | 9,812 | 10,117 | 10,411 | 10,715 | 11,027 | 11,348 | 11,680 | 12,021 | 12,372 | 7.65% of salary |
| 401(K) RETIREMENT | - | 11,000 | 14,109 | 14,547 | 14,971 | 15,407 | 15,856 | 16,318 | 16,794 | 17,285 | 17,790 | |
| HEALTH INSURANCE | - | 32,000 | 48,929 | 53,822 | 59,204 | 65,124 | 71,637 | 78,801 | 86,681 | 95,349 | 104,884 | 10% increase--no employee contributions |
| DENTAL INSURANCE | - | 3,300 | 4,607 | 5,068 | 5,574 | 6,132 | 6,745 | 7,420 | 8,162 | 8,978 | 9,876 | 10% increase--no employee contributions |
| LIFE INSURANCE | - | 80 | 122 | 125 | 128 | 132 | 135 | 137 | 139 | 142 | 145 | |
| LTD INSURANCE | - | 380 | 402 | 405 | 425 | 445 | 465 | 485 | 500 | 525 | 550 | |
| WORKER'S COMPENSATION | - | 1,500 | 1,892 | 2,000 | 2,250 | 2,500 | 2,750 | 3,000 | 3,250 | 3,500 | 3,750 | |
| UNEMPLOYMENT | - | 2,000 | 2,565 | 2,645 | 2,722 | 2,801 | 2,883 | 2,967 | 3,054 | 3,143 | 3,235 | |
| TOTAL BENEFITS & BURDENS | - | 57,460 | 82,439 | 88,729 | 95,686 | 103,256 | 111,497 | 120,476 | 130,259 | 140,942 | 152,602 | |
| TOTAL PERSONAL SERVICES | - | 158,950 | 210,703 | 220,979 | 231,782 | 243,316 | 255,639 | 268,822 | 282,935 | 298,079 | 314,332 | |
| MATERIALS & SERVICES | | | | | | | | | | | | |
| TRAVEL REIMBURSEMENT | - | | | | | | | | | | | |
| FLEET SERVICES | - | 17,000 | 19,000 | 19,000 | 60,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | New truck 2013 |
| MEALS & LODGING | - | 700 | 714 | 728 | 743 | 758 | 773 | 788 | 804 | 820 | 837 | 2% increase |
| TELEPHONE | - | 2,300 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | |
| POSTAGE | - | 17 | | 17 | | | | | | | | |
| PRINTING & PUBLICATIONS | - | 210 | | 203 | | | | | | | | |
| UTILITIES | - | | | | | | | | | | | |
| EQUIPMENT REPAIR | - | - | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | |
| MEMBERSHIP FEES & DUES | - | | | | | | | | | | | |
| FURN & EQUIP UNDER \$10,0 | - | | | | | | | | | | | |
| CLOTHING | - | 3,000 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | |
| CLEANING ALLOWANCE | - | 1,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | |
| CONTINUING EDUCATION | - | 50 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | |
| VEHICLE INSURANCE | - | | | | | | | | | | | |
| TOTAL MATERIALS & SERVICES | - | 24,777 | 29,714 | 29,948 | 70,743 | 40,758 | 40,773 | 40,788 | 40,804 | 40,820 | 40,837 | |
| TOTAL ANIMAL CONTROL EXPENDITURES | - | 183,727 | 240,417 | 250,927 | 302,525 | 284,073 | 296,412 | 309,610 | 323,739 | 338,899 | 355,169 | |
| EXPENDITURES | | | | | | | | | | | | |
| ANIMAL SHELTER | | | | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | | | | |
| WAGES | | | | | | | | | | | | |
| MANAGER | 54,601 | 52,764 | 55,453 | 57,117 | 58,830 | 60,595 | 62,413 | 64,285 | 66,214 | 68,200 | 70,246 | Use 3% for COLA/Steps Salaries and benefits based upon assumption that all current employees remain for ten years. Of course, there will be some turn-over and therefore decreased expenses. |
| ANIMAL TECHNICIAN | 23,493 | - | - | | | | | | | | | |
| ANIMAL CARE SPECIALIST | 83,212 | 119,898 | 131,654 | 135,604 | 139,672 | 143,862 | 148,178 | 152,623 | 157,202 | 161,918 | 166,775 | 4 full time 2 part-time (FOLCAS budgeted for one) |
| TEMPORARY EMPLOYEES | 19,209 | 14,823 | 28,390 | 29,242 | 30,119 | 31,023 | 31,953 | 32,912 | 33,899 | 34,916 | 35,964 | |
| OVERTIME | 5,288 | 2,492 | 2,617 | 2,747 | 2,885 | 3,029 | 3,180 | 3,340 | 3,506 | 3,682 | 3,866 | 5% increase |
| EXCHANGE TIME PAYOFF | 482 | 168 | 177 | 186 | 195 | 205 | 215 | 226 | 237 | 249 | 261 | 5% increase |
| HOLIDAY PAY | 1,125 | 1,402 | 1,472 | 1,546 | 1,623 | 1,704 | 1,789 | 1,879 | 1,973 | 2,071 | 2,175 | 5% increase |
| TOTAL WAGES | 187,410 | 191,548 | 219,762 | 226,441 | 233,323 | 240,417 | 247,728 | 255,264 | 263,031 | 271,036 | 279,287 | |

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|--------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---|
| ANIMAL SERVICES FUND | | | | | | | | | | | | |
| BENEFITS & BURDENS | | | | | | | | | | | | |
| FICA | 13,709 | 14,262 | 16,812 | 17,323 | 17,849 | 18,392 | 18,951 | 19,528 | 20,122 | 20,734 | 21,365 | 7.65% of salary |
| 401(K) RETIREMENT | 18,750 | 19,764 | 21,051 | 21,692 | 22,352 | 23,033 | 23,735 | 24,459 | 25,204 | 25,973 | 26,766 | |
| RETIREMENT / PERS | - | - | - | - | - | - | - | - | - | - | - | |
| HEALTH INSURANCE | 49,845 | 55,381 | 78,912 | 86,803 | 95,484 | 105,032 | 115,535 | 127,089 | 139,797 | 153,777 | 169,155 | 10% increase--no employee contributions |
| DENTAL INSURANCE | 5,452 | 5,760 | 6,336 | 6,970 | 7,667 | 8,433 | 9,277 | 10,204 | 11,225 | 12,347 | 13,582 | 10% increase--no employee contributions |
| LIFE INSURANCE | 162 | 190 | 177 | 184 | 190 | 197 | 202 | 210 | 218 | 228 | 240 | estimate |
| LTD INSURANCE | 552 | 677 | 805 | 825 | 845 | 865 | 880 | 900 | 925 | 950 | 975 | \$11.19/individual--raises a little each year |
| WORKER'S COMPENSATION | 3,921 | 2,950 | 5,535 | 5,600 | 5,650 | 5,700 | 5,750 | 5,800 | 5,850 | 5,900 | 5,950 | estimate |
| UNEMPLOYMENT | 1,649 | 3,889 | 4,395 | 4,529 | 4,666 | 4,808 | 4,955 | 5,105 | 5,261 | 5,421 | 5,586 | 2% of salary |
| PEHP | 75 | 180 | 180 | 200 | 220 | 240 | 260 | 280 | 300 | 320 | 340 | estimate |
| TOTAL BENEFITS & BURDENS | 94,115 | 103,053 | 134,203 | 144,125 | 154,923 | 166,701 | 179,545 | 193,574 | 208,902 | 225,650 | 243,958 | |
| TOTAL PERSONAL SERVICES | 281,525 | 294,601 | 353,966 | 370,566 | 388,247 | 407,118 | 427,273 | 448,839 | 471,933 | 496,686 | 523,246 | |
| MATERIALS & SERVICES | | | | | | | | | | | | |
| TRAVEL REIMBURSEMENT | 211 | 1,057 | 1,078 | 1,100 | 1,122 | 1,144 | 1,167 | 1,190 | 1,214 | 1,238 | 1,263 | 2% increase |
| MOTOR POOL | - | - | - | - | - | - | - | - | - | - | - | |
| MEALS & LODGING | 525 | 2,919 | 2,977 | 3,037 | 3,098 | 3,160 | 3,223 | 3,287 | 3,353 | 3,420 | 3,488 | 2% increase |
| TELEPHONE | 610 | 91 | - | - | - | - | - | - | - | - | - | |
| POSTAGE | - | - | - | - | - | - | - | - | - | - | - | |
| PRINTING & PUBLICATIONS | 1,161 | 5,444 | 5,553 | 5,664 | 5,777 | 5,893 | 6,011 | 6,131 | 6,253 | 6,379 | 6,506 | 2% increase |
| UTILITIES | - | 14,612 | 15,343 | 16,110 | 16,915 | 17,761 | 18,649 | 19,581 | 20,561 | 21,589 | 22,668 | 5% increase |
| RECYCLING & HAZARDOUS WA | - | - | - | - | - | - | - | - | - | - | - | |
| EQUIPMENT REPAIR | 117 | - | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | |
| BUILDING REPAIR | - | - | - | - | - | - | - | - | - | - | - | |
| GROUNDS MAINTENANCE | - | - | - | - | - | - | - | - | - | - | - | |
| VETERINARY SERVICES | 16,942 | 16,450 | 16,779 | 17,115 | 17,457 | 17,806 | 18,162 | 18,525 | 18,896 | 19,274 | 19,659 | 2% increase. Does not include s/n |
| MEMBERSHIP FEES & DUES | 244 | 540 | 551 | 562 | 573 | 585 | 596 | 608 | 620 | 633 | 645 | 2% increase |
| MAINTENANCE AGREEMENTS | 3,830 | 4,153 | 4,236 | 4,321 | 4,407 | 4,495 | 4,585 | 4,677 | 4,770 | 4,866 | 4,963 | 2% increase |
| CONTRACTUAL SERVICES | 674 | 4,739 | 4,834 | 4,930 | 5,029 | 5,130 | 5,232 | 5,337 | 5,444 | 5,552 | 5,664 | 2% increase |
| TRUST MEDICAL EXPENSE | 43,589 | 21,897 | 22,335 | 22,782 | 23,237 | 23,702 | 24,176 | 24,659 | 25,153 | 25,656 | 26,169 | 2% increase |
| OFFICE SUPPLIES | 2,167 | 180 | 184 | 187 | 191 | 195 | 199 | 203 | 207 | 211 | 215 | 2% increase |
| FURNITURE & EQUIPMENT UNDER \$10,000 | 12,064 | 732 | 747 | 762 | 777 | 792 | 808 | 824 | 841 | 858 | 875 | 2% increase |
| OPERATING SUPPLIES | 6,451 | 2,085 | 2,127 | 2,169 | 2,213 | 2,257 | 2,302 | 2,348 | 2,395 | 2,443 | 2,492 | 2% increase |
| PRINT SHOP | 680 | 535 | 546 | 557 | 568 | 579 | 591 | 602 | 615 | 627 | 639 | 2% increase |
| COPIER SVCS | 5,445 | 4,870 | 4,967 | 5,067 | 5,168 | 5,271 | 5,377 | 5,484 | 5,594 | 5,706 | 5,820 | 2% increase |
| JANITORIAL SUPPLIES | 1,024 | 2,334 | 2,381 | 2,428 | 2,477 | 2,526 | 2,577 | 2,628 | 2,681 | 2,735 | 2,789 | 2% increase |
| PET FOOD | 5,680 | 8,717 | 8,891 | 9,069 | 9,251 | 9,436 | 9,624 | 9,817 | 10,013 | 10,213 | 10,418 | 2% increase |
| CLOTHING | 1,926 | 1,474 | 1,503 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | depends on staff turn-over |
| CLEANING ALLOWANCE | 2,250 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | contractual with union |
| GROUNDS & ROADWAYS | - | - | - | - | - | - | - | - | - | - | - | |
| MED/LAB/XRAY | - | - | - | - | - | - | - | - | - | - | - | |
| ANIMAL SUPPLIES | 6,240 | 4,497 | 4,587 | 4,679 | 4,772 | 4,868 | 4,965 | 5,064 | 5,166 | 5,269 | 5,374 | 2% increase |
| PHYSICAL EXAMINATIONS | 90 | 52 | 57 | 63 | 69 | 76 | 84 | 92 | 101 | 111 | 122 | 10% increase |
| CONTINUING EDUCATION | 50 | 1,896 | 1,934 | 1,973 | 2,012 | 2,052 | 2,093 | 2,135 | 2,178 | 2,221 | 2,266 | 2% increase |
| REFUNDS & REIMBURSEMENTS | - | - | - | - | - | - | - | - | - | - | - | |

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|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------|
| ANIMAL SERVICES FUND | | | | | | | | | | | | |
| PHARMACY | 8,104 | 23,088 | 23,550 | 24,021 | 24,501 | 24,991 | 25,491 | 26,001 | 26,521 | 27,051 | 27,592 | 2% increase |
| OTHER SUPPLIES | 18,015 | 2,433 | 2,482 | 2,531 | 2,582 | 2,634 | 2,686 | 2,740 | 2,795 | 2,851 | 2,908 | 2% increase |
| COURT CASES | 193 | 737 | 752 | 767 | 782 | 798 | 814 | 830 | 847 | 864 | 881 | 2% increase |
| VOLUNTEER SERVICE EXPENS | 274 | 1,045 | 1,066 | 1,087 | 1,109 | 1,131 | 1,154 | 1,177 | 1,200 | 1,224 | 1,249 | 2% increase |
| PROPERTY/LIABILITY INSUR | - | 1,058 | 1,079 | 1,101 | 1,123 | 1,145 | 1,168 | 1,191 | 1,215 | 1,240 | 1,264 | 2% increase |
| GENERAL FUND INDIRECT CO | - | - | - | - | - | - | - | - | - | - | - | - |
| MARKETING AND EVENTS | - | - | - | 2,500 | 2,550 | 2,601 | 2,653 | 2,706 | 2,760 | 2,815 | 2,872 | 2% increase |
| CAPITAL IMPROVEMENT | - | - | - | - | 0 | - | 0 | - | - | - | - | - |
| TOTAL MATERIALS & SERVICES | 138,556 | 130,635 | 133,737 | 138,779 | 141,959 | 145,227 | 148,587 | 152,041 | 155,592 | 159,245 | 163,002 | |
| OPERATING CONTINGENCY | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL ANIMAL SHELTER EXPENDITURES | 420,081 | 425,236 | 487,703 | 509,345 | 530,206 | 552,345 | 575,860 | 600,879 | 627,525 | 655,931 | 686,248 | |
| TOTAL FUND EXPENDITURES | 420,081 | 608,963 | 728,119 | 760,272 | 832,731 | 836,419 | 872,272 | 910,489 | 951,264 | 994,830 | 1,041,417 | |
| REVENUE OVER (UNDER) EXPENDITURES | 29,994 | 202,352 | 303,364 | 398,779 | 463,656 | 537,823 | 605,967 | 680,126 | 731,225 | 772,449 | 814,182 | |