

CAPITAL IMPROVEMENTS FUND

Fund 22 • Special Revenue Fund Type

Program Description

The Capital Improvements Fund accounts for capital expenditures used to support day-to-day operations that the District classifies as “small capital” items or “operating capital” items. This fund accounts for the purchase of equipment and furniture, which can not be funded through general obligation bonds under Oregon law, and equipment generally which must be regularly replaced, such as firefighting equipment or personal computers. The renewal of the local option tax levy approved by our voters in November 2004 continues to provide resources for this fund in addition to our normal General fund transfers to fund specialized emergency response technologies such as defibrillators and response aids.

Budget Summary

Expenditures	2002-03 Actual	2003-04 Actual	2004-05 Revised Budget	2005-06 Adopted Budget
Capital Outlay	\$1,916,025	\$1,016,673	\$3,603,327	\$2,155,369
Contingency			389,147	399,159
Reserved for Future			82,730	456,950
Ending Fund Balance	1,940,553	3,121,842		
Total Expenditures	\$3,856,578	\$4,138,515	\$4,075,204	\$3,011,478

2005-06 Significant Changes

Because this fund is utilized to account for the “operating” equipment needed to operate the fire department, the items are detailed by type and managing cost center. The fund’s expenditures this year are in accordance with our normal replacement schedule except for projects funded from the additional local option tax levy money.

TUALATIN VALLEY FIRE & RESCUE

CAPITAL IMPROVEMENTS FUND

<i>Historical Data</i>			<i>Budget for Next Year 2005-06</i>			
Actual Second Preceding Year 2002-03	Actual First Preceding Year 2003-04	Revised Budget This Year 2004-05	Resources	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Board
\$922,107	\$1,940,553	\$2,979,436	Beginning Fund Balance	\$1,685,842	\$1,685,842	\$1,685,842
21,622	86,379	2,500	Surplus Property Income	15,000	15,000	15,000
25,062	32,971	25,000	Interest Income	34,075	34,075	34,075
2,887,787	2,078,612	1,068,268	Transferred from Other Funds	1,276,561	1,276,561	1,276,561
\$3,856,578	\$4,138,515	\$4,075,204	Total Resources	\$3,011,478	\$3,011,478	\$3,011,478
			Requirements			
			Capital Outlay			
\$265,404	\$294,559	\$336,244	Vehicles & Apparatus	\$305,800	\$305,800	\$305,800
838,500	280,015	525,862	Training Center Props	10,000	10,000	10,000
6,575	18,751	770,000	Firefighting Equipment	344,415	344,415	344,415
54,438	14,839	84,500	Emergency Medical Equipment	8,600	8,600	8,600
4,680	11,851	7,800	Office Equipment	31,465	31,465	31,465
11,061	31,697	6,700	Building Equipment/Improv	10,995	10,995	10,995
29,211	7,323	64,198	Physical Fitness Equipment	15,016	15,016	15,016
186,822	11,748	35,625	Shop Equipment	59,600	59,600	59,600
219,213	212,071	617,133	Communications Equipment	417,276	417,276	417,276
300,121	133,819	1,155,265	Data Processing Software	656,752	656,752	656,752
1,916,025	1,016,673	3,603,327	Data Processing Equipment	295,450	295,450	295,450
		389,147	Total Capital Outlay	2,155,369	2,155,369	2,155,369
1,916,025	1,016,673	3,992,474	Contingency	399,159	399,159	399,159
1,940,553	3,121,842	82,730	Total Expenditures	2,554,528	2,554,528	2,554,528
			Reserved for Future Expenditures	456,950	456,950	456,950
\$3,856,578	\$4,138,515	\$4,075,204	Total Requirements	\$3,011,478	\$3,011,478	\$3,011,478