

Apparatus Fund

Fund 21 • Special Revenue Fund Type

Fund Description

The Apparatus Fund is a special revenue fund designated for the purchase of emergency response apparatus. Requirements for this fund are generally in accordance with the District's long-term capital replacement plan. The General Fund's local option tax levy provides property tax resources to be transferred to this fund to provide apparatus funding. This fund is expected to have limited activity until after 2016-17, as the District utilizes the proceeds of its general obligation bonds in the Capital Projects fund to purchase emergency response apparatus.

The apparatus replacement section of the Capital Plan is affected by several factors and the plan is reviewed and updated annually. Planning factors include the extended order-to-receipt time of approximately nine months for fire engines and ladder trucks, as the apparatus are constructed to District specifications; as well as apparatus deployment needs of Integrated Operations as they adjust units deployed to meet increased population and response needs. An ongoing Apparatus Planning Committee is utilized to keep up-to-date and prepared for the future. Apparatus are relocated throughout the District to make best use of their particular technical support capabilities, such as a narrow turning radius, water supply capabilities, rural/urban interface abilities and all terrain capabilities, and based upon continued analysis of best deployment models. The apparatus response requirements for industrial areas, residential areas, and wildland areas differ.

Funding for the ongoing requirements has been provided by working capital brought forward from the prior fiscal year, transfers from the General Fund, interest earnings on invested funds, and any proceeds from the sale of emergency response vehicles purchased from this fund.

Budget Summary

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Expenditures				
Contingency			\$ 500,000	\$ 500,000
Ending Fund Balance	\$ 3,169,272	\$ 3,691,112	2,703,202	3,227,687
Total Expenditures	\$ 3,169,272	\$ 3,691,112	\$ 3,203,202	\$ 3,727,687

Long-term Planning

Apparatus replacement requires long-term financial planning. Below is a schedule of anticipated apparatus replacement, excluding forecasted inflation, that is largely expected to be funded with general obligation bonds in the Capital Projects Fund through 2016-17, and then through the Apparatus Fund.

Apparatus	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Engines			\$ 575,000		\$ 1,150,000	\$ 1,725,000
Trucks			900,000	\$ 1,800,000	1,000,000	1,000,000
Brush Units						
Elevated Waterway Units					835,000	
Medic Units	\$ 1,113,900		500,000	250,000		
Special Purpose		\$ 85,000	42,500			
Tenders		350,000			350,000	
Total	\$ 1,113,900	\$ 435,000	\$ 2,017,500	\$ 2,050,000	\$ 2,335,000	\$ 2,725,000

Apparatus Fund, continued

Operating Budget

The annual maintenance and operating costs, including fuel to operate the fire apparatus are:

Apparatus	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Estimated
Engines	\$ 18,505	\$ 23,693	\$ 23,352	\$ 25,919	\$26,600
Trucks	31,722	33,475	37,313	45,521	49,000
Aerial Pumps	31,412	38,404	47,991	57,472	56,500
Light/Heavy Brush Rigs	5,650	5,376	4,525	4,964	5,500
Specialty ¹	5,841	6,782	5,353	8,260	8,700
Medics				4,034	4,500
Cars ²				3,269	3,500
Tenders	5,028	6,989	7,649	6,484	6,700
Code 3 Staff Vehicles				4,193	4,500
Battalion Chief Vehicles				9,034	9,800
Other Staff Vehicles				2,597	2,700

¹ Specialty includes Heavy Rescue, Technical Rescue, Hazmat, Dive Rescue, and Rehab units.

² Response vehicle (Car) staffed with a single Paramedic for incidents that are not life or property threatening.

These costs are budgeted within Fleet Maintenance and fire stations, as well as with Finance, for the insurance premiums.

Fleet maintenance costs typically rise at an annual rate of 5% to 10%. This increase is directly caused by rising costs in maintenance parts, fuel, lubricants, and outsourced vendor labor rates. Although fleet maintenance costs will occasionally flat line and/or decrease from time to time, this condition is normally short-lived due to several reasons.

When new apparatus are purchased, they come with a manufacturer's warranty that allows certain maintenance work to be performed at no cost to the District. Depending upon how many apparatus and how close together the purchases are, this can create a lower cost effect.

Also, Fleet has moved from a cost per mile to a cost per hour method to allow for the accurate ability to track apparatus maintenance costs. This change has temporarily lowered the fleet costing trend, since the District's vehicles do not travel great distances, and at times, are deployed in a way that mileage is hardly a factor; the costs per hour model is a more accurate way to track true costs and vehicle utilization. As apparatus are placed in a lower deployment method, Fleet and Integrated Operations will evaluate the need versus the true costs to consider the value in keeping or redeploying the apparatus to allow full functionality and cost utilization of each vehicle. As apparatus age and are replaced, it is expected that all of the replaced apparatus will be designated as surplus equipment. Proceeds from the sale of surplus apparatus are returned to this fund or the capital projects fund (depending upon funding source) for utilization in future years.

Apparatus Fund, continued

<i>Historical Data</i>			<i>Budget for Next Year 2014-15</i>			
Actual Second Preceding Year 2011-12	Actual First Preceding Year 2012-13	Revised Budget This Year 2013-14	Resources	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Board
\$ 1,790,728	\$ 3,169,272	\$ 3,192,030	Beginning Fund Balance	\$ 3,711,112	\$ 3,711,112	\$ 3,711,112
11,384	18,341	11,172	Temporary Investments			
267,160	3,500		Earnings	16,575	16,575	16,575
1,100,000	500,000		Surplus Property Income			
\$ 3,169,272	\$ 3,691,112	\$ 3,203,202	Transfer from Other Funds			
			Total Resources	\$ 3,727,687	\$ 3,727,687	\$ 3,727,687
			Requirements			
		\$ 500,000	Contingency	\$ 500,000	\$ 500,000	\$ 500,000
\$ 3,169,272	\$ 3,691,112	2,703,202	Reserved for Future			
			Expenditures	3,227,687	3,227,687	3,227,687
\$ 3,169,272	\$ 3,691,112	\$ 3,203,202	Total Requirements	\$ 3,727,687	\$ 3,727,687	\$ 3,727,687



Capital Improvements Fund

Fund 22 • Special Revenue Fund Type

Fund 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 that is not funded through general obligation bonds under Oregon law, and equipment that generally must be regularly replaced, such as firefighting equipment or computers. The renewal of the local option tax levy, approved by voters in November 2008, continues to provide resources for this fund, in addition to normal General Fund transfers to provide resources for specialized emergency response technologies, such as self-contained breathing apparatus and response aids.

Budget Summary

	2011-12	2012-13	2013-14	2014-15
Expenditures	Actual	Actual	Revised Budget	Budget
Capital Outlay	\$ 1,269,273	\$ 1,213,976	\$ 1,637,350	\$ 2,056,407
Contingency			1,856,827	1,513,870
Reserved for Future	7,553,646	8,425,591	5,212,470	6,381,560
Total Expenditures	\$ 8,822,919	\$ 9,639,567	\$ 8,706,647	\$ 9,951,837

2014-15 Significant Items

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 the District’s normal replacement schedule for existing equipment, and to purchase furnishings and equipment for new fire stations. Several response and fire investigation vehicles are included as per the apparatus replacement plan. In addition, the scheduled replacement of 40 thermal imagers for \$320,000 is budgeted as per the Integrated Operations equipment replacement plan. EMS equipment, communications equipment, and other equipment to support emergency response are requested as well as ongoing investment in software and IT infrastructure to support daily operations is included.

The Operating Budget impact – the maintenance and repair of equipment from this fund is generally not significant to the operating budget or the General Fund and is not separately identified. The most significant operating impact of this fund’s items relate to 1) the scheduled capital replacement and corresponding budget transfer from the General Fund operating budget; and 2) scheduled staffing increases associated with apparatus, as outlined on pages 458 and 477.

Capital Improvements Fund, continued

5610 Building & Bldg Improv

22300 Volunteers

St. 368: Replace aging HVAC unit. Becoming harder to find parts to repair the unit. Unit is more than 15 years old.	12,000
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Total 5610 - Building & Building Improvements	12,000

5615 Vehicles & Apparatus

22571 Fleet Maintenance

Replacement - Chief Response Vehicles 1-709 and 1-708. 2 @ \$47,000	94,000
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Replacement - Division Chief (DC) Response Vehicles. Standardize all three DC vehicles to an SUV vehicle to meet District standards for the DC's vehicle functional requirements. 2 @ \$34,000	68,000
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Replacement - Chief Response Vehicle. This replacement request (vehicle 1-705) is in line with the scheduled replacement plan. The life cycle of this vehicle was extended for two additional years. The vehicle will have an estimated 116,800 miles at time of replacement.	47,000
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Replacement - Fire Investigation Vehicles. These replacement requests (vehicles 1-650, 1-652, 1-655, 1-658) are in line with the scheduled replacement plan. The life cycles of these vehicles were extended for five additional years. The vehicles will have an estimated average of 124,300 miles at time of replacement. The requested amount per vehicle will include the purchase of the vehicle and the canopy attached to the pickup bed. 4 @ \$33,000	132,000
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Replacement - Assistant Fire Marshal Vehicle. This replacement request (vehicle 1-539) is in line with the scheduled replacement plan. The life cycles of this vehicle was extended for four additional years. The vehicle will have an estimated 110,000 miles at time of replacement.	28,000
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Purchase Telemetry solution for front line apparatus. This Telemetry solution will benefit multiple departments by providing live vehicle data for fleet diagnostics, communications equipment status, fuel reporting, and possible E-GIS data availability. Request is to outfit only first out engines and aerial units. This request is for the purchase and installation of the hardware only. Communications is budgeting for the operating budget impact of subscription service fees of \$9,600 per year.	51,072
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Lift gate for Logistics flatbed truck. Request to purchase one lift gate unit for Logistics Department flatbed truck. This unit is utilized by several departments including Fleet, Facilities, Supply, and Training. The use of this vehicle is limited due to the inability to lift heavy objects into the cargo area. This purchase will allow departments greater flexibility to utilize the vehicle and its capability.	4,850
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Motorcycle for incident response. Operating budget impact not yet estimated.	18,000
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Total 5615 - Vehicles & Apparatus	442,922

5620 Firefighting Equip

22200 Integrated Operations Admin

Extrication portable power units as outlined in the extrication equipment capital replacement plan. Current equipment is over 15 years old, not under warranty, and no longer serviceable (replacement parts do not exist). Cost includes apparatus mounting bracket and two core hoses.	20,000
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Thermal imager capital replacement. 40 @ \$8,000	320,000
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Capital Improvements Fund, continued

22571 Fleet Maintenance

<p>Equipment for Medic unit. Setup equipment including brackets, fabrication, and decals for proposed new Medic unit. Setup supplies including fabrication of brackets, securing systems to store medic equipment and PPE, tire chains, and miscellaneous equipment. Installation of decals and miscellaneous consumables as needed. 6 @ \$10,000. Operating budget impact of equipment is not significant.</p>	60,000
<p>Medic SBCA packs. 12 @ \$5,000. Operating budget impact of equipment is not significant.</p>	60,000
<p>DC Response Vehicle Equipment. Equipment for staff vehicle replacement. Setup equipment including brackets, fabrication of boxes to store PPE, first aid kit, tire chains, and miscellaneous equipment. Installation of decals and miscellaneous consumables as needed. Equipment needed to outfit these units includes PPE storage kits and hardware \$150, tire chains (2 sets) \$250, door logos \$95, flare kit and first aid kit \$75, vehicle graphics package/decals wrap \$2,500.</p>	12,280
<p>Chief Response Vehicle Equipment. Equipment for staff vehicle replacement. Setup equipment including brackets, fabrication of boxes to store PPE, first aid kit, tire chains, and miscellaneous equipment. Installation of decals and miscellaneous consumables as needed. Equipment needed to outfit these units includes PPE storage kits and hardware \$150, tire chains (2 sets) \$250, door logos \$95, flare kit and first aid kit \$75.</p>	1,710
<p>Fire Investigation Vehicle Equipment. Equipment for staff vehicle replacement. Setup equipment including brackets, fabrication of boxes to store PPE and SCBA. Installation of decals and miscellaneous consumables as needed. Equipment needed to outfit these units includes Joey-bed \$2,800, SCBA bracket and hardware \$150, tire chains (2 sets) \$250, door logos \$95, flare kit and first aid kit \$75, miscellaneous brackets and hardware for securing staff investigation equipment such as helmet, turnouts, tools, books, etc., \$450.</p>	15,280
<p>Assistant Fire Marshal Vehicle Equipment. Equipment for staff vehicle replacement, Deputy Fire Marshal vehicle. Set up equipment including brackets, fabrication of Knox vault and boxes to store PPE as needed. Installation of decals and miscellaneous consumables as needed. Equipment needed to outfit this unit includes Knox Box system \$375; PPE storage kits and hardware \$150; tire chains (2 sets) \$200, door logos \$95, flare kit and first aid kit \$75.</p>	895
<p>Total 5620 - Firefighting Equipment</p>	490,165

5625 EMS Equip

22205 Emergency Medical Services

<p>MRx cardiac monitors to support the deployment of the new Medics. 4 @ \$19,000. Operating budget impact of equipment is not significant.</p>	76,000
<p>Placeholder for 22 Stryker stair chairs pending AMP process approval. Lessens risk of severe injury to personnel, especially in locations of new construction with many stairs. Places needed equipment at all scenes without having to call for additional resources. 22 @ \$2,750. Operating budget impact of equipment is not significant.</p>	60,500
<p>Power cots for the new Medics. 6 @ \$13,000. Operating budget impact of equipment is not significant.</p>	78,000
<p>Stair chairs for the new Medics. 6 @ 3,000. Operating budget impact of equipment is not significant.</p>	18,000
<p>Total 5625 - EMS Equipment</p>	232,500

Capital Improvements Fund, continued

5630 Office Equip & Furn

22068	Station 68 Oak Hills		
		Items for the new station.	19,000
		
		Total 5630 - Office Equipment & Furniture	19,000

5635 Building Equipment

22170	Logistics Administration		
		Major equipment replacement funds.	6,000
		
22200	Integrated Operations Admin		
		Major appliance replacement funds for the Integrated Operations directorate.	30,000
		
		Total 5635 - Building Equipment	36,000

5640 Physical Fitness Equip

22470	Occupational Health/Wellness		
		Funds to support replacement and purchase of capital fitness equipment as recommended by the Wellness Committee and approved per process.	15,000
		
		Total 5640 - Physical Fitness Equipment	15,000

5650 Communications Equip

22175	Communications		
		Code 3 lighting package for Fire Investigation vehicles. 4 @ \$3,500	14,000
		
		Code 3 lighting package/siren for Chief vehicles (including Opticom). 3 @ \$4,000	12,000
		
		Code 3 lighting package - stealth lighting, siren, and Opticom for new Division Chief vehicles. 2 @ \$3,800	7,600
		
		Communications equipment to support the deployment of a motorcycle.	5,000
		
		Communications package for six new Medics. MDCs and mounting hardware (6 @ \$6,800), OMG (6 @ \$1,900), one Dual Head 800 Mhz Mobile radio per Medic (6 @ \$3,800), One VHF mobile radio per Medic (6 @ \$1,000), two DualBand (800Mhz/VHF) portable radios and vehicle chargers per Medic (6 @ \$5,500), one Firecom 5200D with (3) headsets per Medic (6 @ \$2,520), antennas and hardware (6 @ \$350). No significant operating cost of equipment.	164,220
		
22582	Facilities Maintenance		
		Spare tapout system for inventory. Used to replace older failed systems rather than replacing all systems before they fail. The current tapout in inventory will be used to replace a failing system at Station 64.	13,000
		
		Total 5650 - Communications Equipment	215,820

5655 Data Processing Software

22215	Information Technology		
		Carry forward from FY2013-14. OnSceneRMS enhancements for HazMat module (expanded HazMat module with TVF&R and state reporting).	10,000
		
		Carry forward from FY2013-14. OnSceneRMS enhancements for Risk Management module (integration of TVF&R specified – EMS, Occupational Health/Wellness, HR, and safety data points into OnSceneRMS).	10,000

Capital Improvements Fund, continued

	<p>Carry forward from FY2013-14. Placeholder for engineering costs to integrate the workflow of the District's Standards of Cover process into OnSceneRMS. The integration will reduce staff time in compiling regular and annual reports. It will also provide users with immediate performance feedback when completing incident reports. No significant operating budget impact.</p>	7,000
	<p>ESRI Business Analyst Basic for Desktop Extension for Planning Analyst (GIS), consistent with the E-GIS project strategic plan. No significant operating budget impact.</p>	9,000
22505	Planning	
	<p>Mapping Solutions Contract. Mapping services for response pre-plan development/updates (field survey and drafting services) to support the Response Aid Program. This contract will be kept active until the planned pre-plan conversion to the E-GIS format has been accomplished (anticipated for late FY2014-15, or early FY2015-16.) No significant operating budget impact.</p>	75,000
	<p>Per the Intterra consulting services contract for work identified in Phase 2 of the E-GIS project. Reflects addition of the pre-plans conversion to the scope of work. Ongoing operating budget impact is not yet determined.</p>	225,000
	<p>Estimate for services to be subcontracted through Intterra to convert approximately 2,200 response pre-plans to a geospatial format as part of the E-GIS project. No significant operating budget impact.</p>	75,000
	Total 5655 - Data Processing Software	439,000
5660	Computer Equip	
22215	Information Technology	
	<p>Server refresh. Three new View hosts to replace existing hardware. These will be purpose-built View hosts to run virtual desktops with better network, CPU, and graphics performance, as well as greater capacity. Physical View host with 192GB of RAM, 10Gb network, and GPU offload cards. 3 @ \$21,000. No significant operating budget impact.</p>	63,000
	<p>Application Delivery Controller [ADC] is to load-balance applications and offload SSL transactions. An ADC will provide greater redundancy to critical web applications, replace the current web proxy (Windows TMG), and provide better performance and resilience across all remote access solutions. No significant operating budget impact.</p>	38,000
	<p>Google Search Appliance is a dedicated internal search engine that can be incorporated into existing District technology while offering the same powerful search results as Google.com. This appliance will provide a stand-alone search page for every user to easily find internal District documents. This solution can also be used in place of the search field in SharePoint. No significant operating budget impact.</p>	25,000
	<p>NetApp storage DR site expansion. Extensive testing in FY2013-14 demonstrated the need to add storage to support bringing up critical services. This will expand the performance and space available on the existing NetApp storage array at the DR site. Specifically, it will add a second controller and 12 more disks to an existing disk shelf. No significant operating budget impact.</p>	28,000
	Total 5660 - Computer Equipment	154,000
	Total Capital Improvements Fund Capital Outlays:	2,056,407

Capital Improvements Fund, continued

<i>Historical Data</i>			<i>Budget for Next Year 2014-15</i>			
Actual Second Preceding Year 2011-12	Actual First Preceding Year 2012-13	Revised Budget This Year 2013-14	Resources	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Board
\$ 6,033,938	\$ 7,553,646	\$ 7,449,540	Beginning Fund Balance	\$ 8,190,337	\$ 8,190,337	\$ 8,190,337
5,071	21,810	2,500	Surplus Property Income	2,500	2,500	2,500
33,911	46,569	26,073	Interest Income	34,000	34,000	34,000
	17,541		Donations and Grants			
2,750,000	2,000,000	1,228,534	Transferred from Other Funds	1,725,000	1,725,000	1,725,000
\$ 8,822,920	\$ 9,639,567	\$ 8,706,647	Total Resources	\$ 9,951,837	\$ 9,951,837	\$ 9,951,837
Requirements						
Capital Outlay						
\$ 222,934		\$ 17,382	TC Training Props			
25,823	\$ 25,543	40,000	Building & Improvements	\$ 12,000	\$ 12,000	\$ 12,000
125,314	157,614	93,000	Vehicles & Apparatus	442,922	442,922	442,922
347,375	175,548	32,500	Firefighting Equipment	490,165	490,165	490,165
22,395	175,831	836,000	EMS Equipment	232,500	232,500	232,500
18,576	231,381	18,800	Office Equipment & Furniture	19,000	19,000	19,000
9,413	23,453	36,000	Building Equipment	36,000	36,000	36,000
11,373	20,829	15,000	Physical Fitness Equipment	15,000	15,000	15,000
10,302	25,008	33,000	Shop Equipment			
25,502	98,076	23,520	Communications Equipment	215,820	215,820	215,820
200,072	107,885	250,423	Data Processing Software	439,000	439,000	439,000
250,195	172,810	241,725	Computer Equipment	154,000	154,000	154,000
1,269,273	1,213,976	1,637,350	Total Capital Outlay	2,056,407	2,056,407	2,056,407
		1,856,827	Contingency	1,513,870	1,513,870	1,513,870
1,269,273	1,213,976	3,494,177	Total Expenditures Reserved for Future Expenditures	3,570,277	3,570,277	3,570,277
7,553,646	8,425,591	5,212,470		6,381,560	6,381,560	6,381,560
\$ 8,822,920	\$ 9,639,567	\$ 8,706,647	Total Requirements	\$ 9,951,837	\$ 9,951,837	\$ 9,951,837

Emergency Management Fund

Fund 24 • Special Revenue Fund Type

Fund Description

Since 2013-14, this fund accounts for the costs of an employee leased to Washington County's Emergency Management Cooperative and the District's prorated share of costs of the Emergency Management Cooperative program as administered by Washington County. Prior to 2013-14, the District administered and housed the county emergency management program and billed partner agencies.

Budget Summary

	2011-12	2012-13	2013-14	2014-15
Expenditures	Actual	Actual	Budget	Budget
Personnel Services	\$ 35,737	\$ 190,319	\$ 203,361	\$ 208,806
Materials and Services	3,627	13,073	44,835	30,500
Capital Outlay		23,165		
Contingency			10,000	10,000
Ending Fund Balance				558
Total Expenditures	\$ 39,364	\$ 226,557	\$ 258,196	\$ 249,864

Personnel Summary

Position	2010-11	2011-12	2012-13	2013-14
	Actual	Budget	Budget	Budget
Emergency Management Director	1.00	1.0	1.0	1.0
Total Full-Time Equivalents (FTE)	1.00	1.0	1.0	1.0

2014-15 Significant Changes

The fund now accounts for the personnel costs of a leased employee who administers the county's emergency management program. The county reimburses the District for current wages and accumulated time off benefits, and the District pays the county its prorated share of costs of the multi-jurisdiction program.

Emergency Management Fund, continued

<i>Historical Data</i>				<i>Budget for Next Year 2014-15</i>		
Actual Second Preceding Year 2011-12	Actual First Preceding Year 2012-13	Revised Budget This Year 2013-14	Resources	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Board
	\$ 179,514	\$ 200,957	Charges for Services	\$ 219,864	\$ 219,864	\$ 219,864
\$ 39,364	47,043	57,239	Operating Transfers In	30,000	30,000	30,000
\$ 39,364	\$ 226,557	\$ 258,196	Total Resources	\$ 249,864	\$ 249,864	\$ 249,864
			Requirements			
\$ 35,737	\$ 190,319	\$ 203,361	Personnel Services	\$ 208,806	\$ 208,806	\$ 208,806
3,627	13,073	44,835	Materials and Services	30,500	30,500	30,500
	23,165		Capital Outlay			
		10,000	Operating Contingency	10,000	10,000	10,000
			Ending Fund Balance	558	558	558
\$ 39,364	\$ 226,557	\$ 258,196	Total Requirements	\$ 249,864	\$ 249,864	\$ 249,864

Grants Fund

Fund 25 • Special Revenue Fund Type

Fund Description

This fund has been created to account for grant funds awarded to the District in order to separately account for and manage the flow of funds and associated audit requirements.

Budget Summary

Expenditures	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Personnel Services	\$ 765,678	\$ 918,692	\$ 6,800	\$ 26,229
Materials and Services		69,721	89,900	39,000
Capital Outlay	15,297			30,000
Operating Transfer Out			200,000	
Contingency			10,000	
Ending Fund Balance	290,565	149,113		
Total Expenditures	\$ 1,071,540	\$ 1,137,526	\$ 306,700	\$ 95,229

Grant Descriptions

The 2014-15 budget represents grant applications for Hazardous Materials Team training staff and equipment, as well as other grants anticipated for application.

Grants Fund, continued

<i>Historical Data</i>			<i>Budget for Next Year 2014-15</i>			
Actual Second Preceding Year 2011-12	Actual First Preceding Year 2012-13	Revised Budget This Year 2013-14	Resources	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Board
\$ 90,565	\$ 290,565	\$ 210,000	Beginning Fund Balance			
780,975	846,961	96,700	Grant Revenue	\$ 95,229	\$ 95,229	\$ 95,229
200,000			Operating Transfers In			
\$ 1,071,541	\$ 1,137,526	\$ 306,700	Total Resources	\$ 95,229	\$ 95,229	\$ 95,229
			Requirements			
\$ 765,678	\$ 918,692	\$ 6,800	Personnel Services	\$ 26,229	\$ 26,229	\$ 26,229
	69,721	89,900	Materials and Services	39,000	39,000	39,000
15,297		200,000	Capital Outlay	30,000	30,000	30,000
		10,000	Operating Transfers Out			
780,975	988,413	306,700	Operating Contingency			
290,565	149,113		Total Expenditures	95,229	95,229	95,229
			Reserved for Future Expenditures			
\$ 1,071,541	\$ 1,137,526	\$ 306,700	Total Requirements	\$ 95,229	\$ 95,229	\$ 95,229

Retiree Medical Insurance Stipend Fund

Fund 26 • Expendable Trust Fund Type

Fund Description

The resources in this fund are used to pay for monthly stipends of \$100 or less per retired employee who retired under the prior plan on or before June 30, 2000, until they reach Medicare eligible age. The fund also pays for certain contractual insurance commitments under early retirement contracts previously authorized by the Board of Directors. Due to the age of current recipients, it is expected that no further contributions will be necessary and that future stipend payments are fully reserved for within the ending fund balance.

As of July 1, 2014, 14 retirees remain on the plan with six reaching Medicare-eligible age in 2014-15. The final retiree on the plan will reach Medicare-eligible age in fiscal year 2020-21.

Budget Summary

Expenditures	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Personnel Services	\$ 56,515	\$ 47,292	\$ 41,486	\$ 31,845
Ending Fund Balance	123,746	77,025	36,720	9,865
Total Expenditures	\$ 180,261	\$ 124,317	\$ 78,206	\$ 41,350

Retiree Medical Insurance Stipend Fund, continued

<i>Historical Data</i>			<i>Budget for Next Year 2014-15</i>			
Actual Second Preceding Year 2011-12	Actual First Preceding Year 2012-13	Revised Budget This Year 2013-14	Resources	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Board
\$ 179,482	\$ 123,746	\$ 77,706	Beginning Fund Balance	\$ 41,125	\$ 41,125	\$ 41,125
778	571	500	Earnings from Investments	225	225	225
\$ 180,261	\$ 124,317	\$ 78,206	Total Resources	\$ 41,350	\$ 41,350	\$ 41,350
			Requirements			
\$ 56,515	\$ 47,292	\$ 41,486	Post Employment Health Program	\$ 31,485	\$ 31,485	\$ 31,485
123,746	77,025	36,720	Unappropriated Ending Fund Balance	9,865	9,865	9,865
\$ 180,261	\$ 124,317	\$ 78,206	Total Requirements	\$ 41,350	\$ 41,350	\$ 41,350