

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.

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

Expenditures	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Capital Outlay				\$ 1,470,600
Contingency			\$ 500,000	400,000
Total Expenditures			\$ 500,000	\$ 1,870,600

Long-term Planning

Apparatus replacement requires long-term financial planning. Below is a schedule of anticipated apparatus replacement and additional units, excluding forecasted inflation, which is largely expected to be funded with general obligation bonds in the Capital Projects Fund, and through the Apparatus Fund utilizing local option levy revenues.

Apparatus	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Engines		\$ 1,150,000		\$ 575,000	\$ 1,725,000	\$ 1,150,000
Trucks	\$ 1,961,200	980,600			1,000,000	
Brush Units						
Elevated Waterway Units			\$ 835,000		835,000	835,000
Medic Units						
Rescue Pumps	290,000					
Special Purpose	100,000					
Tenders				350,000		350,000
Total	\$ 2,351,200	\$ 2,130,600	\$ 835,000	\$ 925,000	\$ 3,560,000	\$ 2,335,000

Apparatus Fund, continued

Operating Budget

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

Apparatus	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Projected	2015-16 Estimated
Engines	\$ 23,693	\$ 23,352	\$ 22,684	\$ 26,600	\$ 29,000
Trucks	33,475	37,313	47,737	54,500	59,000
Aerial Pumps	38,404	47,991	56,003	56,500	62,000
Light/Heavy Brush Rigs	5,376	4,525	5,365	5,500	6,000
Specialty ¹	6,782	5,353	8,049	8,700	9,000
Medics			4,936	5,500	6,000
Cars ²			3,436	3,500	3,675
Tenders	6,989	7,649	5,954	3,600	3,750
Code 3 Staff Vehicles			3,565	3,200	3,500
Battalion Chief Vehicles			10,976	9,800	10,500
Other Staff Vehicles			2,783	2,700	2,900

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.

Fleet and Integrated Operations evaluate need versus costs to consider the value in keeping or redeploying aging 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 2015-16</i>		
Actual Second Preceding Year 2012-13	Actual First Preceding Year 2013-14	Adopted Budget This Year 2014-15	Resources	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Board
\$ 3,169,272	\$ 3,192,030	\$ 3,711,112	Beginning Fund Balance	\$ 3,783,430	\$ 3,783,430	\$ 3,783,430
18,341	11,172	16,575	Temporary Investments Earnings	17,500	17,500	17,500
3,500			Surplus Property Income			
500,000			Transfer from Other Funds	1,750,000	1,750,000	1,750,000
\$ 3,691,112	\$ 3,203,202	\$ 3,727,687	Total Resources	\$ 5,550,930	\$ 5,550,930	\$ 5,550,930
			Requirements			
			Fire Apparatus	1,370,600	1,370,600	1,445,600
			Firefighting Equipment			25,000
			Total Capital Outlay	1,370,600	1,370,600	1,470,600
			Contingency	500,000	500,000	400,000
			Total Expenditures	1,870,600	1,870,600	1,870,600
3,691,112	3,711,080	3,227,687	Reserved for Future Expenditures	3,680,330	3,680,330	3,680,330
\$ 3,691,112	\$ 3,711,080	\$ 3,727,687	Total Requirements	\$ 5,550,930	\$ 5,550,930	\$ 5,550,930



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

Expenditures	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Capital Outlay	\$ 1,213,976	\$ 1,364,042	\$ 2,266,407	\$ 2,203,873
Contingency			1,303,870	1,737,600
Total Expenditures	\$ 1,213,976	\$ 1,364,042	\$ 3,570,277	\$3,941,473

2015-16 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 and remodeled fire stations and work areas. Vehicles are included as per the apparatus replacement plan. Firefighting equipment, 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.

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.

Capital Improvements Fund, continued

5603 TC Training Props

22402 Training/Safety

Training/Safety	Replacement: Conventional Forcible Entry Prop, 1 right swinging, 1left swinging No significant operating budget change.	10,000
Training/Safety	New: Megacode Kelly Basic Mannequins No significant operating budget impact.	9,230
Training/Safety	New: 2 Simpads for Megacode Kelly Basic Mannequins No significant operating budget impact.	3,894
Training/Safety	Replacement: Rescue Randy Manikins for fire/extrication training use. 2 125 lbs. articulated drag manikin. Replaces manikins that have reached their use capacity. (end of life) Ongoing operating budget impact is not yet determined.	2,424
Total 5603 TC Training Props:		25,548

5615 Vehicles & Apparatus

22571 Fleet Maintenance

Fleet Maintenance	Placeholder: District Roll off Container/Tow vehicle to support District Volunteer and Training Departments. Vehicle concept is under development, no functional requirements have been provided to Fleet for specification development at this time. Requested funds are estimated only. Ongoing operating budget impact is not yet determined.	160,000
Fleet Maintenance	Replacement: Facilities Maintenance service trucks. This vehicle replacement request is in line with the scheduled replacement plan for these vehicles (1516, 1517, 1518). The vehicle's life cycle were extended for five additional years. This purchase is for the chassis only as the existing service bodies will be refurbished and reused. No significant operating budget change.	90,000
Fleet Maintenance	Placeholder: Volunteer pickup vehicle to support Volunteer deployment. Vehicle concept is under development. No functional requirements have been provided to Fleet for specification development at this time. Requested funds are estimates only. Ongoing operating budget impact is not yet determined.	68,000
Fleet Maintenance	New: EMS response off-road transport vehicle to support Volunteer operation. Ongoing operating budget impact is not yet determined.	50,000
Fleet Maintenance	Replacement: Fleet Maintenance service truck. This vehicle replacement request is in line with the scheduled replacement plan for this vehicle. The vehicle's life cycle was extended for 10 additional years, estimated mileage at surplus to be 110,000 miles. No significant operating budget change.	38,000
Fleet Maintenance	Replacement: Equipment for staff vehicle replacement, Facilities Maintenance service trucks. Set up equipment including brackets, fabrication of tool and parts compartments, decals, and paint of reused service body Equipment needed to outfit these three units: Compartment tool box \$3,800 Service body remove and installation up fit (paint and refurbish) \$5,000 Compartment parts storage boxes, bins and dividers \$2,800 No significant operating budget change.	34,800
Fleet Maintenance	New: Motorcycle for response. Ongoing operating budget impact is not yet determined.	20,000
Fleet Maintenance	Replacement: Equipment for water rescue boat replacement. Set up equipment including brackets, fabrication of rescue equipment compartments, decals, shore power connection. No significant operating budget change.	5,000
Total 5615 Vehicles & Apparatus:		465,800

5620 Firefighting Equip

22175 Communications

Communications	New: Communications and lighting equipment needed to outfit existing EMS Division Dakota trucks for external code 3 lighting, Opticom, siren, iPad mount and GPS. Unit #s: 1531, 1532, 1533, 1537, 1538 No significant operating budget impact.	22,000
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22200 Integrated Operations Admin

Integrated Operations Admin	Replacement: Thermal imagers for deployed Medics per standard inventory. No significant operating budget change.	25,800
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Capital Improvements Fund, continued

Integrated Operations Admin	Replacement: Thermal imagers for T68 per standard inventory. No significant operating budget change.	17,200
Integrated Operations Admin	Replacement: Thermal imager for E368 per standard inventory. No significant operating budget change.	8,600
Integrated Operations Admin	Replacement: Hand powered combi-tool for T68 per standard inventory. No significant operating budget change.	7,000
22205 Emergency Medical Services		
Emergency Medical Services	Continuation: Expansion of the video laryngoscopes in the District. Current budgeting allows for the purchase of approximately 45 new scopes. This request would add an additional 4 into the system. Ongoing operating budget impact is not yet determined.	90,000
22571 Fleet Maintenance		
Fleet Maintenance	New: CARS response vehicle equipment. Set up equipment including brackets, fabrication of compartments to store EMS equipment, FF equipment and PPE. Installation of decals and miscellaneous consumables as needed. No significant operating budget impact.	24,000
Fleet Maintenance	New: Budget request to purchase SCBA packs for new 100' Tiller apparatus. 4 @ \$6,000 ea. No significant operating budget impact.	24,000
Fleet Maintenance	New: SCBA packs needed for new CARS response vehicles. 3 @ \$6,000 ea. No significant operating budget impact.	18,000
Fleet Maintenance	New: Equipment setup for new 100' Tractor Drawn Aerial (TDA). Set up equipment including customized fabrication of compartmentation for equipment and PPE in apparatus cab (Map box, helmet storage, FF equipment, PPE). Fabrication of compartments to store EMS and FF equipment and PPE in fire body (Holmatro, PPV fans, chain saws, etc.). Installation of decals and miscellaneous consumables as needed. No significant operating budget impact.	15,000
Fleet Maintenance	Placeholder: Equipment and set up for Volunteer Rescue Pumper. Placeholder for equipment and set up for Volunteer Rescue Pumper. Setup equipment including brackets, fabrication and decals. Setup supplies including fabrication of brackets, securing systems to store firefighting and EMS equipment and PPE, tire chains and miscellaneous equipment. Installation of decals and miscellaneous consumables as needed. No significant operating budget impact.	12,000
Fleet Maintenance	Placeholder: SCBA packs for new Volunteer Rescue vehicles. 2 @ \$6,000 ea. No significant operating budget impact.	12,000
Fleet Maintenance	Placeholder: Volunteer Pickup Equipment. Set up equipment including brackets, fabrication of boxes to store EMS and FF equipment, PPE, installation of decals and miscellaneous consumables as needed. Equipment needed to outfit these units: Joeybed \$4,200; misc. bracket and hardware \$150; tire chains (2 sets)@ \$125 ea.; door logos \$95; flare kit and first aid kit \$75; miscellaneous brackets and hardware for securing staff equipment such as helmet, turnouts, tools, books, etc., \$450. No significant operating budget impact.	10,440
Fleet Maintenance	Replacement: EMS Vehicle Equipment. Set up equipment including brackets, fabrication of boxes to store EMS and FF equipment, PPE and miscellaneous consumables as needed. Equipment needed to outfit existing Dakota pickups. Unit #s: 1531, 1532, 1533, 1537, 1538. No significant operating budget change.	2,565
Fleet Maintenance	Replacement: Equipment for Facilities Maintenance service trucks replacement . Logos \$95 Flair kit and first aid kit \$75 Tire chains (2 sets) \$230 High visibility warning lighting \$400 these estimates are per vehicle. No significant operating budget change.	2,400
Fleet Maintenance	Placeholder: Tow vehicle setup equipment including brackets, fabrication of boxes for storage of equipment and PPE. Equipment needed to outfit this unit; brackets, hardware, tire chains, door logos, flare kit, and first aid kit. No significant operating budget impact.	1,500
Fleet Maintenance	New: Setup equipment for the motorcycle. No significant operating budget impact.	1,500
Fleet Maintenance	Replacement: Equipment for Fleet Maintenance service truck replacement. Logos \$95, Flair kit and first aid kit \$75, Tire chains (2 sets) \$230, High visibility warning lighting \$400. No significant operating budget change.	800
22622 Technical Rescue Team		
Technical Rescue Team	Replacement of Holmatro lifting bags on HR51. Manufacturer recommends replacing lifting bags after 810 years. HR51 bags were purchased in 2001. One of the bags has already been taken out of service while several more are showing wear. Set includes 8 bags and hoses. No significant operating budget change.	11,500

Capital Improvements Fund, continued

		Total 5620 Firefighting Equip:	306,305
5625 EMS Equip			
22205 Emergency Medical Services			
Emergency Medical Services	New: Philips cardiac monitors to support deployment of new apparatus and vehicles. 9 @ \$20,500 per. See 10205/5366 for (post-year 1) Maintenance/Warranty fees.		184,500
		Total 5625 EMS Equip:	184,500
5630 Office Equip & Furn			
22035 Station 35 King City			
Station 35 King City	New: Office furniture for the remodeled office space. No significant operating budget impact.		10,000
22051 Station 51 Tigard			
Station 51 Tigard	Replacement: Six aging work stations in two offices. Office furniture per station standard. No significant operating budget change.		25,000
22070 Station 70 Raleigh Hills			
Station 70 Raleigh Hills	New: Furniture for the new station as outlined and approved in the FFE list. No significant operating budget impact.		10,000
22300 Volunteers			
Volunteers	New: St. 368: Furniture for the remodeled station as outlined and approved in the FFE list. No significant operating budget impact.		20,000
22402 Training/Safety			
Training/Safety	New: The Training Division is moving from individual offices to an open collaborative workspace which will increase effectiveness and efficiency of the division. This requires office furniture that is designed for this environment. Justification has been completed and uploaded. No significant operating budget impact.		120,000
Training/Safety	New: Video/Data Projector for new conference room in collaborative workspace. No significant operating budget impact.		4,000
22600 South Operating Center			
South Operating Center	Replacement: Office furniture per the station standard. No significant operating budget change.		25,000
		Total 5630 Office Equip & Furn:	214,000
5635 Building Equipment			
22170 Logistics Administration			
Logistics Administration	Replacement: Major equipment replacement funds. No significant operating budget change.		6,000
22200 Integrated Operations Admin			
Integrated Operations Admin	Replacement: Major appliance replacement funds for the Integrated Operations directorate. No significant operating budget change.		30,000
22300 Volunteers			
Volunteers	New: Station 368 appliances for the remodeled station as outlined and approved in the FFE list. No significant operating budget impact outside of current preventative maintenance included in OHS/Wellness budget.		20,000
		Total 5635 Building Equipment:	56,000
5640 Physical Fitness Equip			
22470 Occupational Health/Wellness			
Occupational Health/Wellness	Replacement: Funds to support replacement and purchase of capital fitness equipment as recommended by the Wellness Committee and approved per process. No significant operating budget change.		15,000
Occupational Health/Wellness	New: Large physical fitness equipment for Station 70. Items will follow the Wellness Committee approved standard fitness equipment list for a two person station model. No significant operating budget impact.		9,600

Capital Improvements Fund, continued

Occupational Health/Wellness	New: Large physical fitness equipment for Station 368 remodel. Item(s) recommended by the Wellness Committee prior to purchase. No significant operating budget impact.	5,500
Total 5640 Physical Fitness Equip:		30,100
5650 Communications Equip		
22070 Station 70 Raleigh Hills		
Station 70 Raleigh Hills	New: Communications equipment for the new station 70. Operating budget impact included in Communications Dept. budget.	8,500
22175 Communications		
Communications	New: CARS (3 Units) Communications Lighting package \$8000 per, 800Mhz Mobile Radio \$4700 per, 800Mhz Portable with charger \$5500 per. Total \$18,200 per unit (Cost based on previous custom build, adjusted for inflation). No significant operating budget impact.	54,600
Communications	New: Volunteer Rescue Pumper (2 Units) Communications package includes (1) Mobile radio (\$4,700), 4 Portable radios (\$5,500/ea.). Total \$26,700 ea. Unit No significant operating budget impact.	53,400
Communications	Replacement: Communications equipment for (1) TDA Apparatus. One 800 MHz Mobile Radio (\$4,700). Four 800Mhz portable radios and vehicle chargers (\$5,500/ea.). MDC (\$5,500). No significant operating budget change.	32,200
Communications	Upgrade: Tapout controller. The new Tiburon Command CAD conversion presents an opportunity to upgrade the CAD interface to the fire station tapout systems. This could provide additional functionality from the new Tiburon interface. This would interface with the existing Comtech IP tapout devices connected to the Omron PLCs. Ongoing operating budget impact is not yet determined.	25,000
Communications	Placeholder: Tapout proof of concept to evaluate options to replace the current Omron PLC in two fire stations. The new Tiburon Command CAD conversion presents an opportunity to upgrade the current Tap-Out systems functionality. The system is outdated, difficult to build, has to be programmed by an outside vendor and has been problematic with the new fire stations and upgrades (custom built for TVFR). The CAD upgrade is perfect timing to explore our future options because of the technical support that will be available and covered during the upgrade. Desired features would include remote programming, zoning, alert verification, reader board/timer capabilities, multiple tones, etc. Ongoing operating budget impact is not yet determined.	25,000
Communications	Replacement: Communications and lighting equipment needed to outfit existing EMS Division Dakota trucks for external code 3 lighting, Opticom, siren, iPad mount and GPS. Unit #s: 1531, 1532, 1533, 1537, 1538. No significant operating budget change.	22,000
Communications	New: EMS Vehicle Communication Equipment Code 3 lighting package/Siren, Mobile Radio for EMS vehicles (including Opticom). 2 @ \$8,700. No significant operating budget impact.	17,400
Communications	Replacement: Boat Code 3 Communications package. Communications package including 360 degree lighting \$3,000, Mobile 800Mhz radio \$4,700, Wireless four position Firecom system \$6,500. No significant operating budget change.	14,200
Communications	New: Volunteer pickup code 3 lighting package. No significant operating budget impact.	8,000
Communications	New: Communications equipment and lighting to support the deployment of a motorcycle. No significant operating budget impact.	5,000
22582 Facilities Maintenance		
Facilities Maintenance	Upgrade: With the Tiburon Command CAD there is an opportunity to upgrade our current Tap-Out systems functionality and look at options beyond our current Omron PLC type tapout. The current system is dated, difficult to build, has to be programmed by an outside vendor and has been problematic with the new fire stations and upgrades (custom built for TVFR). The CAD upgrade is perfect timing to explore our future options because of the technical advances. Operating budget impact not yet determined.	15,000
Facilities Maintenance	Replacement: Spare Tapout to have on the shelf. If we have a tap out system go down we would be without one for several (up to 12 weeks) as they are custom built for our needs. this is only purchased if the contingency unit was installed. As well, depending on what happens with proof of concept to replace the Omron, this may not be purchased. No significant operating budget change.	13,000
Total 5650 Communications Equip:		293,300

Capital Improvements Fund, continued

5655 Data Processing Software

22150 Fire Chief's Office

Fire Chief's Office

Continuation: Services for Phase 3 of EGIS (Pre-Plans, Sit-Stat, EMS, Community Risk, Chief's Dashboard). Includes consulting, customization, and site visits.
Ongoing operating budget impact is included in 10150/5340.

174,000

22215 Information Technology

Information Technology

Replacement: Video database and delivery system (preplan) for Media Services. The current Haivision system purchased five years ago does not allow embedding of video content into an Learning Management System, is not device agnostic, and does not have a user interface that allows for categorization nor allows for user uploads. Open to cloud-based solutions as long as it meets the functional requirements. Any potential solution would have to go through a proof-of-concept period before a purchase is made. (See 10215/5340 for estimated maintenance) No significant operating budget change.

65,000

Information Technology

Placeholder: R&D for Finance Software. Ongoing operating budget impact is not yet determined.

50,000

Information Technology

New: First OnScene estimated cost for engineering of potential new modules e.g., new construction, Hazmat reporting, Standards of Cover, risk management, Volunteers logbook, billing to collect the necessary information that occurs in MUNIS. Ongoing operating budget impact is not yet determined.

35,000

Information Technology

Placeholder: Potential development of infield patient care mobile platform to interface with First OnScene. Ongoing operating budget impact is not yet determined.

30,000

Information Technology

New: Windows server data center site license to license the primary ESX cluster of servers. Allows for an infinite number of servers rather than paying for licenses on a per server basis. No significant operating budget impact.

26,820

Information Technology

Upgrade: Telestaff upgrade to 4.2 (preplan). Kronos Workforce software. (See 10215/5340 and 5414 for Operating budget impact).

12,500

Total 5655 Data Processing Software:

393,320

5660 Computer Equip

22215 Information Technology

Information Technology

Replacement: Shared storage replacement project (preplan). Tegile HA2300 (primary) with two disk shelves. IT conducted a full market evaluation of the best possible choices. The primary decision point was between reinvesting in NetApp (current hardware) or replacing it with a completely new storage solution. The primary dimensions measured in this evaluation are capacity, performance, features, and long-term cost of ownership.
No significant operating budget change.

120,000

Information Technology

Replacement: Shared storage replacement project (preplan). Tegile HA2100 (backup) with one disk shelf. IT conducted a full market evaluation of the best possible choices. The primary decision point was between reinvesting in NetApp (current hardware) or replacing it with a completely new storage solution. The primary dimensions measured in this evaluation are capacity, performance, features, and long-term cost of ownership.
No significant operating budget change.

75,000

Information Technology

Placeholder: Evaluate a security solution to provide an additional level of security for network passwords. A two-factor authentication tool presents a onetime revolving password used in addition to District network credentials. It is unknown whether this will be a software or hardware based solution, or possibly a combination of both. A commonly used tool is an RSA token. Ongoing operating budget impact is not yet determined.

25,000

Information Technology

Placeholder: A physical server (preplan) dedicated to host View desktops. If demand requires it, this placeholder is for one new purpose-built View server which will provide the required support. Ongoing operating budget impact is not yet determined.

15,000

Total 5660 Computer Equip:

235,000

Total Capital Improvements Fund Capital Outlays:

2,203,873

Capital Improvements Fund, continued

<i>Historical Data</i>				<i>Budget for Next Year 2015-16</i>		
Actual Second Preceding Year 2012-13	Actual First Preceding Year 2013-14	Revised Budget This Year 2014-15	Resources	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Board
\$ 7,553,646	\$ 8,425,591	\$ 8,190,337	Beginning Fund Balance	\$ 8,228,010	\$ 8,228,010	\$ 8,228,010
21,810	30,299	2,500	Surplus Property Income	3,500	3,500	3,500
46,569	44,869	34,000	Interest Income	36,000	36,000	36,000
17,541	17,542		Donations and Grants			
2,000,000	1,228,534	1,725,000	Transferred from Other Funds	1,725,000	1,725,000	1,725,000
\$ 9,639,567	\$ 9,746,834	\$ 9,951,837	Total Resources	\$ 9,992,510	\$ 9,992,510	\$ 9,992,510
Requirements						
Capital Outlay						
	\$ 17,433		TC Training Props	\$ 23,148	\$ 23,148	\$ 25,548
\$ 25,543	10,434	\$ 12,000	Building & Improvements			
157,614		567,922	Vehicles & Apparatus	465,800	465,800	465,800
175,548	45,647	490,165	Firefighting Equipment	306,305	306,305	306,305
175,831	807,836	232,500	EMS Equipment	184,500	184,500	184,500
231,381	16,875	19,000	Office Equipment & Furniture	204,000	204,000	214,000
23,453	31,245	36,000	Building Equipment	56,000	56,000	56,000
20,829	21,095	15,000	Physical Fitness Equipment	30,100	30,100	30,100
25,008	31,620		Shop Equipment			
98,076	59,431	270,820	Communications Equipment	293,300	293,300	293,300
107,885	134,351	469,000	Data Processing Software	393,320	393,320	393,320
172,810	188,076	154,000	Computer Equipment	235,000	235,000	235,000
1,213,976	1,364,042	2,266,407	Total Capital Outlay	2,191,473	2,191,473	2,203,873
		1,303,870	Contingency	1,750,000	1,737,600	1,737,600
1,213,976	1,364,042	3,570,277	Total Expenditures	3,941,473	3,941,473	3,941,473
8,425,591	8,382,792	6,381,560	Reserved for Future Expenditures	6,051,037	6,051,037	6,051,037
\$ 9,639,567	\$ 9,746,834	\$ 9,951,837	Total Requirements	\$ 9,992,510	\$ 9,992,510	\$ 9,992,510



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

Expenditures	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget
Personnel Services	\$ 190,319	\$ 188,716	\$ 208,806	\$ 211,536
Materials & Services	13,073	28,972	30,500	30,000
Capital Outlay	23,165			
Contingency			10,000	41,159
Total Expenditures	\$ 226,557	\$ 217,688	\$ 249,864	\$ 282,695

Personnel Summary

Position	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Emergency Management Director	1.00	1.00	1.00	1.00
Total Full-Time Equivalents (FTE)	1.00	1.00	1.00	1.00

2015-16 Significant Changes

The fund 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 2015-16</i>		
Actual Second Preceding Year 2012-13	Actual First Preceding Year 2013-14	Adopted Budget This Year 2014-15	Resources	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Board
			Beginning Fund Balance	\$ 19,187	\$ 19,187	\$ 19,187
\$ 179,514	\$ 207,696	\$ 219,864	Charges for Services	233,508	233,508	233,508
47,043	28,972	30,000	Operating Transfers In	30,000	30,000	30,000
\$ 226,557	\$ 236,668	\$ 249,864	Total Resources	\$ 282,695	\$ 282,695	\$ 282,695
			Requirements			
\$ 190,319	\$ 188,716	\$ 208,806	Personnel Services	\$ 211,536	\$ 211,536	\$ 211,536
13,073	28,972	30,500	Materials and Services	30,000	30,000	30,000
23,165			Capital Outlay			
		10,000	Operating Transfers Out			
		558	Operating Contingency	41,159	41,159	41,159
	18,980		Ending Fund Balance			
\$ 226,557	\$ 236,668	\$ 249,864	Total Requirements	\$ 282,695	\$ 282,695	\$ 282,695

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	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Personnel Services	\$ 918,692	\$ 3,424	\$ 26,229	\$ 26,227
Materials and Services	67,661	39,522	39,000	19,000
Capital Outlay			330,000	2,458,000
Operating Transfer Out		149,113		
Contingency				
Total Expenditures	\$ 986,692	\$ 192,059	\$ 395,229	\$ 2,503,227

Grant Descriptions

The 2015-16 budget represents grant activity associated with grant applications for the Metropolitan Area Communications Commission (MACC) grant; and Hazardous Materials Emergency Preparedness (HEMP) grant program for training staff and equipment, and the planned expenditure of a two year seismic improvement grant to provide upgrades to three fire stations over 2015-16 and 2016-17 fiscal years.

Grants Fund, continued

<i>Historical Data</i>				<i>Budget for Next Year 2015-16</i>		
Actual Second Preceding Year 2012-13	Actual First Preceding Year 2013-14	Revised Budget This Year 2014-15	Resources	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Board
\$ 290,565	\$ 149,113		Beginning Fund Balance			
846,961	42,946	\$ 395,229	Grant Revenue	\$ 2,503,227	\$ 2,503,227	\$ 2,503,227
			Operating Transfers In			
\$ 1,137,526	\$ 192,059	\$ 395,229	Total Resources	\$ 2,503,227	\$ 2,503,227	\$ 2,503,227
			Requirements			
\$ 918,692	\$ 3,424	\$ 26,229	Personnel Services	\$ 26,227	\$ 26,227	\$ 26,227
69,721	39,522	39,000	Materials and Services	19,000	19,000	19,000
		330,000	Capital Outlay	2,458,000	2,458,000	2,458,000
	149,113		Operating Transfers Out			
			Operating Contingency			
988,413	192,059	395,229	Total Expenditures	2,503,227	2,503,227	2,503,227
149,113			Reserved for Future Expenditures			
\$ 1,137,526	\$ 192,059	\$ 395,229	Total Requirements	\$ 2,503,227	\$ 2,503,227	\$ 2,503,227

Retiree Medical Insurance Stipend Fund

Fund 26 • Expendable Trust Fund Type

Fund Description

This fund was closed into the General Fund at the end of fiscal year 2015. The fund was 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 reached Medicare eligible age.

As of July 1, 2015, 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	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget
Personnel Services	\$ 47,292	\$ 34,655	\$ 31,485	
Operating Transfers Out			25,000	
Total Expenditures	\$ 47,292	\$ 34,655	\$ 56,485	

Retiree Medical Insurance Stipend Fund, continued

<i>Historical Data</i>				<i>Budget for Next Year 2015-16</i>		
Actual Second Preceding Year 2012-13	Actual First Preceding Year 2013-14	Revised Budget This Year 2014-15	Resources	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Board
\$ 123,746	\$ 77,025	\$ 56,250	Beginning Fund Balance			
571	312	225	Earnings from Investments			
			Transfer from Other Funds			
\$ 124,317	\$ 77,337	\$ 56,485	Total Resources			
			Requirements			
\$ 47,292	\$ 34,655	\$ 31,485	Post-Employment Health Program			
		25,000	Operating Transfers Out			
77,025	42,681		Unappropriated Ending Fund Balance			
\$ 24,317	\$ 77,337	\$ 56,485	Total Requirements			