

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	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Budget
Capital Outlay		\$ 471,639	\$ 105,000	\$ 2,265,000
Contingency			933,000	500,000
Total Expenditures		\$ 471,639	\$ 1,038,000	\$ 2,765,000

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 through the Apparatus Fund utilizing local option levy revenues.

Apparatus	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Engines	\$ 1,270,000	\$ 1,270,000	\$ 1,845,000	\$ 1,270,000	\$ 1,270,000	\$ 1,270,000
Trucks	995,000		1,000,000			
Elevated Waterway Units					835,000	
Medic Units			310,000	620,000	500,00	560,000
Special Purpose					215,000	333,000
Total	\$ 2,265,000	\$ 1,270,000	\$ 3,155,000	\$ 1,890,000	\$ 2,820,000	\$ 2,163,000

Apparatus Fund, continued

Operating Budget

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

Apparatus	2013-14	2014-15	2015-16	2016-17	2017-18
	Actual	Actual	Actual	Projected	Estimated
Engines	\$ 25,919	\$ 27,784	\$ 29,141	\$ 32,000	\$ 35,000
Trucks	45,521	56,210	56,999	62,700	70,000
Aerial Pumpers	52,472	55,708	66,425	73,500	80,000
Light/Heavy Brush Rigs	4,964	7,248	6591	7,000	7,500
Specialty ¹	8,260	9,904	18,300	20,000	22,000
Medics/Rescue	4,034	11,993	6,768	9,000	10,500
Cars ²	3,269	3,566	2897	3,800	4,000
Tenders	6,484	3,611	7082	8,500	9,000
Code 3 Staff Vehicles	4,193	2,337	2569	3,000	3,200
Battalion Chief Vehicles	9,034	10,343	10,107	9,000	9,500
Other Staff Vehicles	2,597	2,815	2,398	2,900	3050

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 10% to 15%. 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 as "Frontline" or "Reserve" to allow full functionality and cost utilization of each vehicle. As apparatus age and no longer meet the functional deployment model they 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

Historical Data			Budget for Next Year 2017-18			
Actual Second Preceding Year 2014-15	Actual First Preceding Year 2015-16	Adopted Budget This Year 2016-17	Resources	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Board
\$ 3,711,080 19,748 102,100	\$ 3,832,927 22,478 1,750,000	\$ 4,885,493 17,500	Beginning Fund Balance Temporary Investments Earnings Surplus Property Income Transfer from Other Funds	\$ 5,067,145 17,500 1,000,000	\$ 5,067,145 17,500 1,000,000	\$ 5,067,145 17,500 1,000,000
\$ 3,832,927	\$ 5,605,406	\$ 4,902,993	Total Resources	\$ 6,084,645	\$ 6,084,645	\$ 6,084,645
Requirements						
\$ 458,349 13,290	\$ 105,000		Fire Apparatus	\$ 2,265,000	\$ 2,265,000	\$ 2,265,000
471,639	105,000		Firefighting Equipment			
	933,000		Total Capital Outlay	2,265,000	2,265,000	2,265,000
471,639	1,038,000		Contingency	500,000	500,000	500,000
3,832,927	5,133,767	3,864,993	Total Expenditures	2,765,000	2,765,000	2,765,000
\$ 3,832,927	\$ 5,605,406	\$ 4,902,993	Reserved for Future Expenditures	3,319,645	3,319,645	3,319,645
			Total Requirements	\$ 6,084,645	\$ 6,084,645	\$ 6,084,645



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 replacement local option tax levy, approved by voters in November 2014, 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	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Budget
Capital Outlay	\$ 1,662,876	\$ 1,620,023	\$ 2,463,725	\$ 2,558,442
Contingency			1,790,358	945,978
Total Expenditures	\$ 1,662,876	\$ 1,620,023	\$ 4,254,083	\$ 3,504,420

2017-18 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

22540 Training

Training	Mannequin: Resuscitation Anne Simulator. Request to increase inventory of this type of mannequin from 1 to 2. This enables EMS training to be accomplished at multiple locations simultaneously.	8,000
	Total 5603 - TC Training Props:	8,000

5615 Vehicles & Apparatus

22571 Fleet Maintenance

Fleet Maintenance	Replacement - AFMs and Fire Investigation Vehicles (Pickups); These replacement requests (vehicles 1-650, 1-651, 1-653, 1-654/AFM, 1-661/AFM) are in line with the scheduled replacement plan. The vehicles will have an estimated 100,000 - 130,000 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. Operating costs included in the budget.	200,000
Fleet Maintenance	Replacement - Respiratory and Emergency Equipment (REE) Technician Service Van; This vehicle replacement request (1-553) is in line with the scheduled replacement plan. The vehicle will have an estimated 118,000 miles at time of replacement. The requested amount will include the purchase of the vehicle and the compartmentation components to meet the deployment and service needs of the vehicle. Operating costs are included in the budget.	75,000
Fleet Maintenance	Replacement - Supply Department Delivery Van; This vehicle replacement request (1-562) is in line with the scheduled replacement plan. The vehicle will have an estimated 172,000 miles at time of replacement. The requested amount will include the purchase of the vehicle and the compartmentation components to meet the deployment and service needs of the vehicle. Operating costs are included in the budget.	75,000
Fleet Maintenance	Replacement: Operation's request to upgrade four (4) Medic chassis (1-450, 1-451, 1-452, 1-453) to a Liquid Suspension system that is currently installed on the newest six (6) medic units and improves patient experience. The four (4) medic units are 2009 to 2011 chassis and not due for replacement for a minimum of 6 more years due to low activity in first 3 to 4 years of deployment. No significant operating budget impact.	74,400
Fleet Maintenance	Refurbish of existing service vehicles for use as Facilities Maintenance service trucks; One (1) for the utility worker and one (1) for the addition of a new Facilities Service Technician, Pre Plan Approved. Set up equipment including brackets, fabrication of tool and parts compartments, decals, and paint of reused service body and cab as needed. Equipment needed to outfit these three units: Compartment tool box \$3,800.00. Service body and cab repairs, paint and refurbish \$6,000.00 Compartment parts storage boxes, bins and dividers \$2,800.00 Ladder rack storage 800.00 No significant operating budget impact.	26,800
Fleet Maintenance	New - Preplan request to purchase a new trailer appropriately built to transport the District's scissor lift. Final functional requirements are under development, at this time the purchase amount is estimated. No significant operating budget impact.	11,000
	Total 5615 - Vehicles & Apparatus:	462,200

5620 Firefighting Equip**22200 Integrated Operations Admin**

Integrated Operations Admin	Extrication: Full complement for the deployment of new Truck 55. No significant operating budget impact.	55,000
Integrated Operations Admin	Extrication: Medium complement, including mounting brackets, for Engines 17 and 19. Includes reduction in cost for trade-in value. No significant operating budget impact.	50,000
Integrated Operations Admin	Extrication: Replacement pumps for Truck 51 and Truck 67 per the Operations Capital Plan. Two pumps for each unit (\$5,600/\$11,200). No significant operating budget impact.	33,600
Integrated Operations Admin	Extrication: Spreader (\$8,000) and cutter (\$3,000) for the loaner set of extrication equipment. The loaner set was relocated to Truck 20 due to Truck 20's equipment lacking functionality. Cost reduced by pulling extrication equipment from USAR51 to complete the loaner set, and purchasing a refurbished cutter. No significant operating budget impact.	11,000
Integrated Operations Admin	Stair chair for the deployment of new Truck 55. No significant operating budget impact.	3,000

22571 Fleet Maintenance

Fleet Maintenance	Replacement: AFM and Fire Investigation Vehicle Equipment.(DFM pickup) Set up equipment including brackets, fabrication of boxes to store Investigation and FF equipment, PPE, installation of decals and miscellaneous consumables as needed. Equipment needed to outfit these units: Joey-bed \$5,800; misc. bracket and hardware \$250; tire chains (2 sets)@ \$150 each; 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.	34,850
Fleet Maintenance	New: Budget request to purchase SCBA packs for two (2) replacement pumper apparatus, 4 packs required. Remainder of SCBAs from Medic unit decommission. No significant operating budget impact.	24,000
Fleet Maintenance	Replacement - Slide out equipment for BC rigs, 4 @ \$4,575. No significant operating budget impact.	18,300
Fleet Maintenance	New: Equipment setup for new 100' Tractor Drawn Aerial (TDA) #3. 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/magnetic placards and miscellaneous consumables as needed. No significant operating budget impact.	15,000
Fleet Maintenance	Replacement - Pumper Engines setup equipment including brackets, fabrication of compartments for storage of FF equipment and PPE. Equipment needed to outfit this unit; Aluminum sheets, brackets and hardware \$2500; tire chains for front and rear axles (2 sets) \$1,020.00 per set; door/misc. logos and magnetic placards \$350; cab map box/glove holder fabrication, helmet storage and live load circuitry installation \$650; Telemetry cables and installation kits \$650. No significant operating budget impact.	12,380
Fleet Maintenance	Replacement - Supply Department Delivery Van Equipment. Set up equipment including brackets, fabrication of boxes to store FF equipment, PPE, and misc. consumables as needed, installation of decals and high visibility lighting. Equipment needed to outfit these units: misc. bracket and hardware \$250; tire chains (2 sets)@ \$175 ea; door logos \$95; high visibility lighting \$500; flare kit and first aid kit \$75; miscellaneous brackets and hardware for securing staff/station equipment such as gas powered FF equipment (chain saws, circ saws and PPV fans), FF hand tools and station supplies, etc., \$1000. No significant operating budget impact.	2,270

Capital Improvements Fund, continued

Fleet Maintenance	Replacement: REE Technician Vehicle Equipment. Set up equipment including brackets, fabrication of boxes to store REE equipment, PPE, and miscellaneous consumables as needed, installation of decals and high visibility lighting. Equipment needed to outfit these units: misc. bracket and hardware \$250; tire chains (2 sets)@ \$175 ea; door logos \$95; high visibility lighting \$500; flare kit and first aid kit \$75; miscellaneous brackets and hardware for securing staff equipment such as SCBA's, Mask Fit Test Machine, SCBA parts, tools, books, etc., \$1000. No significant operating budget impact.	2,270
Fleet Maintenance	New: Equipment for Facilities Maintenance service trucks. Set up equipment including brackets, fabrication of tool and parts compartments, decals, Equipment needed to outfit these units; logos \$95.00; flair kit and first aid kit \$75.00; tire chains (2 sets) \$115.00 each set; high visibility warning lighting \$400.00. No significant operating budget impact.	800
Total 5620 - Firefighting Equip:		262,470
5625 EMS Equip		
22200 Integrated Operations Admin		
Integrated Operations Admin	New: AED's for Volunteer utility pickups. No significant operating impact.	5,722
22520 Emergency Medical Services		
Emergency Medical Services	Video Laryngoscope. System-wide deployment of a handheld device still pending AMP approval. Thirty units to cover all frontline apparatus. Operating budget impact to be completed during AMP evaluation. Operating impact is estimated approximately \$16-20,000 per year for replacement blades.	150,000
Total 5625 - EMS Equip:		155,722
5630 Office Equip & Furn		
22055 Station 55 Rosemont		
Station 55 Rosemont	Office furniture for the new station. No significant operating budget impact.	25,000
22064 Station 64 Somerset		
Station 64 Somerset	Office furniture needed after the remodel. No significant operating budget impact.	25,000
22069 Station 69 Cooper Mountain		
Station 69 Cooper Mountain	Office furniture needed after the remodel. No significant operating budget impact.	25,000
22550 Volunteers		
Station 372	New: Office furniture after the remodel. No significant operating budget impact.	30,000
Total 5630 - Office Equip & Furn:		105,000

Capital Improvements Fund, continued

5635 Building Equipment

22035 Station 35 King City		
Station 35 King City	Purchase turnout washer. No significant operating budget impact.	11,000
22069 Station 69 Cooper Mountain		
Station 69 Cooper Mountain	Purchase turnout washer. No significant operating budget impact	11,000
22200 Integrated Operations Admin		
Integrated Operations Admin	Station Support: Major appliance replacement funds for the Integrated Operations directorate. No significant operating budget impact	40,000
	Total 5635 - Building Equipment:	62,000

5640 Physical Fitness Equip

22470 Occupational Health/Wellness		
Occupational Health/Wellness	Continuous: Physical Fitness equipment replacement funds to be used District-wide to replace worn out and broken equipment. No significant operating budget impact	15,000
Occupational Health/Wellness	New: treadmill station 55. No significant operating budget impact.	5,974
	Total 5640 - Physical Fitness Equip:	20,974

5645 Shop Equipment

22571 Fleet Maintenance		
Fleet Maintenance	Replacement: Purchase of a replacement shop hydraulic shop press. No significant operating budget impact	8,000
	Total 5645 - Shop Equipment:	8,000

5650 Communications Equip

22175 Communications		
Communications	Funding for the Mobile Emergency Responder Radio Coverage (MERRC) designation of revenues for defined projects. Operating impact and program is not yet completely defined.	995,076
Communications	New: Communications equipment for TDA #3. Request includes; 800 MHz mobile radio \$4,700; Antennas and hardware 400; portable radios and chargers (4) @ \$5000 ea.; MDC and OMG \$7,500; MDC mounting hardware 1,200; Five position wireless Firecom system \$7,500. No significant operating budget impact	41,300
Communications	New - Communications equipment for replacement Pumper Apparatus. Current Pumpers will be retained to meet District needs of reserve units for front line and training use. Request to purchase communications equipment to include; 800 MHz Mobile Radio \$4,700 ea; Portable radio chargers (4) @ \$250 ea. ; MDC and OMG \$7,500 ea, mounting hardware 1,200 ea; Antennas and hardware 400 ea; Firecom system \$5,000 ea. No significant operating budget impact	39,600

Capital Improvements Fund, continued

Communications	Request for two (2) Data 911 M7 MDC's for D2 Station's 17 and 19 front line apparatus to bring them up to District standards. The current MDC's (tough books) are outdated, not under warranty or service agreement and have been problematic. No spares are available. This will help to keep existing apparatus in service with limited downtime and will bring MDC's to current standards. No significant operating budget impact	15,000
Communications	Replacement - Comms equipment and high visibility lighting package for (5) Fire Investigation vehicles (2) pickups for AFMs and (3) pickups for DFMs). Request to purchase communications equipment to include; High visibility lighting (red/amber) \$1,500 per vehicle; tablet mount \$250. No significant operating budget impact	8,750
Communications	Communications equipment for new Facilities rig, including: 800MHz mobile radio (\$4,700), portable charger (\$250), and antennas & hardware (\$400). No significant operating budget impact	5,350
Communications	Request for two (2) OMG's and related hardware (cables and antennas) for D2 Station's 17 and 19 reserve pumper. Currently the reserve engines have no way to connect with CAD and have to respond "voice only" with no access to maps or response aids through the MDC. This request will bring the two engines to District standards and allow them to respond appropriately as front line apparatus when needed. No significant operating budget impact	4,000
Total 5650 - Communications Equip:		1,109,076

5655 Data Processing Software

22150 Fire Chief's Office

Fire Chief's Office	EGIS system customization per the 2017 Scope of Work. Operating budget impact estimated at 20% of cost.	150,000
---------------------	---	---------

22215 Information Technology

Information Technology	OnScene estimated cost for engineering of potential new enhancements. Operating budget impact estimated at 20% of cost.	35,000
------------------------	---	--------

22520 Emergency Medical Services

Emergency Medical Services	Incident Intelligence System (2iS) application/ software development for in-field incident data collection into the District's emergency incident records management system. Operating budget impact estimated at 20% of cost.	180,000
----------------------------	--	---------

Total 5655 - Data Processing Software: **365,000**

Total Capital Improvements Fund Capital Outlays: **2,558,442**

Capital Improvements Fund, continued

<i>Historical Data</i>			<i>Budget for Next Year 2017-18</i>		
Actual Second Preceding Year 2014-15	Actual First Preceding Year 2015-16	Adopted Budget This Year 2016-17	Resources	Proposed by Budget Officer	Approved by Budget Committee
\$ 8,382,792	\$ 8,493,453	\$ 7,566,180	Beginning Fund Balance	\$ 6,907,518	\$ 6,907,518
2,490	9,530	2,500	Surplus Property Income	2,500	2,500
45,901	50,291	35,000	Interest Income	65,000	65,000
	493,393	400,000	Program Fees	400,000	400,000
146			Miscellaneous		
1,725,000	1,000,000		Transferred from Other Funds		
\$ 10,156,329	\$ 10,046,667	\$ 8,003,680	Total Resources	\$ 7,375,018	\$ 7,375,018
Requirements					
Capital Outlay					
\$ 4,129	\$ 20,489	\$ 6,500	TC Training Props	\$ 8,000	\$ 8,000
3,864			Building & Improvements		
305,536	223,646	238,000	Vehicles & Apparatus	462,200	462,200
422,172	344,559	160,905	Firefighting Equipment	244,170	244,170
213,795	144,564	93,000	EMS Equipment	150,000	155,722
	172,637	74,000	Office Equipment & Furniture	75,000	75,000
40,367	50,570	97,500	Building Equipment	62,000	62,000
15,023	26,960	40,000	Physical Fitness Equipment	20,974	20,974
			Shop Equipment	8,000	8,000
197,368	209,487	1,395,500	Communications Equipment	1,109,076	1,109,076
348,971	239,138	235,820	Data Processing Software	365,000	365,000
111,650	187,973	122,500	Computer Equipment		
1,662,876	1,620,023	2,463,725	Total Capital Outlay	2,504,420	2,504,420
		1,790,358	Contingency	1,000,000	1,000,000
1,662,876	1,620,023	4,254,083	Total Expenditures	3,504,420	3,504,420
8,493,453	8,426,644	3,749,597	Reserved for Future Expenditures	3,870,598	3,870,598
\$ 10,156,329	\$ 10,046,667	\$ 8,003,680	Total Requirements	\$ 7,375,018	\$ 7,375,018



Emergency Management Fund

Fund 24 • Special Revenue Fund Type

Fund Description

This fund accounted 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 but will be closed at the end of the fiscal year 2016-17.

Budget Summary

Expenditures	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Adopted Budget
Contingency			\$ 58,224	
Personnel Services	\$ 190,686	\$ 252,972	212,939	
Materials & Services	28,695	28,249	30,000	
Total Expenditure	\$ 219,381	\$ 281,221	\$ 301,163	

Personnel Summary

Position	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Adopted Budget
Emergency Management Director	1.00	1.00	1.00	
Total Full-Time Equivalents (FTE)	1.00	1.00	1.00	

2017-18 Significant Changes

The fund accounted for the personnel costs of a leased employee who administers the county's emergency management program. The county reimbursed 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. For 2017-18, the District's share of the county shared program is budgeted in the Emergency Management department in the Business Operations directorate and this fund will no longer be used.

Emergency Management Fund, continued

<i>Historical Data</i>						<i>Budget for Next Year 2017-18</i>		
Actual Second Preceding Year 2014-15	Actual First Preceding Year 2015-16	Adopted Budget This Year 2016-17	Resources	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Board		
\$ 18,980	\$ 19,464	\$ 37,655	Beginning Fund Balance					
\$ 219,864	233,508	233,508	Charges for Services					
	28,249	30,000	Operating Transfers In					
\$ 238,844	\$ 281,221	\$ 301,163	Total Resources					
 Requirements								
\$ 190,686	\$ 252,972	\$ 212,939	Personnel Services					
28,695	28,249	30,000	Materials and Services					
		58,224	Operating Contingency					
	19,464		Ending Fund Balance					
\$ 238,844	\$ 281,221	\$ 301,163	Total Requirements					

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	2014-15 Actual	2015-16 Actual	2016-17 Revised Budget	2017-18 Adopted Budget
Personnel Services			\$ 491,700	\$ 2,050,028
Materials & Services	\$ 13,500		36,600	196,000
Capital Outlay	181,286	\$ 288,196	1,185,000	278,000
Total Expenditure	\$ 194,786	\$ 288,196	\$ 1,713,300	\$ 2,524,028

Grant Descriptions

The 2017-18 budget represents grant activity associated with a Staffing for Adequate Fire & Emergency Response (SAFER) grant to the District to add a fourth firefighter per shift to the District's engines 17,19,20 and 21. Hazardous Materials Emergency Preparedness (HMEP) grant program for training staff and equipment, and the final planned expenditures of a improvement grant to provide upgrades to two fire stations are also budgeted.

Grants Fund, continued

Historical Data			Budget for Next Year 2017-18		
Actual Second Preceding Year 2014-15	Actual First Preceding Year 2015-16	Revised Budget This Year 2016-17	Resources	Proposed by Budget Officer	Approved by Budget Committee
			Beginning Fund Balance		
\$ 285,745	\$ 197,236	\$ 1,713.300	Grant Revenue	\$ 2,524,028	\$ 2,524,028
\$ 285,745	\$ 288,195	\$ 1,713,300	Operating Transfers In		
			Total Resources	\$ 2,524,028	\$ 2,524,028
			Requirements		
			Personnel Services	\$ 2,050,028	\$ 2,050,028
\$ 13,500		\$ 491,700	Materials and Services	196,000	196,000
181,286	\$ 288,196	36,600	Capital Outlay	278,000	278,000
		1,185,000	Operating Transfers Out		
194,786	288,196	1,217,600	Total Expenditures	2,524,028	2,524,028
90,959	(1)		Reserved for Future Expenditures		
\$ 285,745	\$ 288,195	\$ 1,217,600	Total Requirements	\$ 2,524,028	\$ 2,524,028

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, 2017, four retirees remain on the plan with three reaching Medicare-eligible age in 2017-18. The final retiree on the plan will reach Medicare-eligible age in fiscal year 2020-21. The activity of this liability is accounted for within the Finance Division.

Budget Summary

Expenditures	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Budget
Personnel Services	\$ 18,689			
Operating Transfers Out		24,151		
Total Expenditures	\$ 42,840			

Retiree Medical Insurance Stipend Fund, continued

<i>Historical Data</i>			<i>Budget for Next Year 2017-18</i>			
Actual Second Preceding Year 2014-15	Actual First Preceding Year 2015-16	Adopted Budget This Year 2016-17	Resources	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Board
\$ 42,681			Beginning Fund Balance			
159			Earnings from Investments			
			Transfer from Other Funds			
\$ 42,840			Total Resources			
Requirements						
\$ 18,689			Post-Employment Health Program			
24,151			Operating Transfers Out			
			Unappropriated			
			Ending Fund Balance			
\$ 42,840			Total Requirements			