


**ROSS VALLEY FIRE DEPARTMENT  
STAFF REPORT**

For the meeting of: February 14, 2018

To: Board of Directors

From: Helen Yu-Scott, Finance Director  
 Roger Meagor, Acting Fire Chief

Subject: Budget Revision to FY 2017-2018 Operating Budget

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**RECOMMENDATION:**

To approve Resolution 18-02, a resolution of the Ross Valley Fire Department Board of Directors, adopting the proposed line item budget revisions to the Fiscal Year 2017-2018 Operating Budget.

**DISCUSSION:**

On June 14, 2017, the Board adopted the proposed FY 2017-2018 Operating Budget for the Ross Valley Fire Department.

At each Board meeting, staff provides a financial report which tracks the monthly revenue and expenditures for the Department. Staff explains the variances between the adopted budget and the actual revenues and expenses on as needed basis.

During the first half of this fiscal year, the adopted budget has been impacted by a number of events: there have been multiple employee injuries and three retirements, and the Department provided personnel and equipment to help combat wildfires throughout the State.

In order to address the changes in both revenues and expenses, staff has prepared a line item budget revision for Board consideration and approval. The summary that follows describes, in general terms, these changes. A line by line accounting for the proposed changes is included as part of the budget revision resolution.

**Beginning Fund Balance:** The beginning fund balance for all funds is \$1,503,570, as a result of the final audited FY 2016-2017 financial statements.

**Revenues:** Projected increases in revenue include: Worker Compensation Reimbursement and OES Reimbursements.

The revenue line item changes have resulted in \$196,398 net increase in revenues.

**Expenses:** Multiple line items related to employee salary, benefits, and other personnel related costs have been adjusted. These adjustments, for the most part, are the result

of vacancies created by retirements and work related injuries, and overtime costs associated with the Department's responses to wildfires throughout the State, which contributed a \$274,649 increase to the total budget.

On January 10, 2018, the Board approved the purchase of a Type 3 fire engine in the amount of \$430,709. The proposed budget revision included additional sales tax for a total of \$432,698.

The expense line item changes have resulted in \$602,317 increase in expenses.

**Other Post Employee Benefits (OPEB):** With the final payoff of the Prior Authority pension obligation bonds, the Prior Authority Members (San Anselmo, Fairfax and Sleepy Hollow) agreed to provide \$275,000 in funding to reduce the Prior Authority unfunded liability for the CalPERS retirement. As an alternative, staff is recommending that the \$275,000 be utilized to reduce the Prior Authority OPEB unfunded liability.

**Funds:** In addition to the General Fund, the adopted budget includes an Insurance Fund, Vehicle Fund, and Paramedic Fund. After reviewing the use and purpose of the funds, staff is recommending that the Insurance Fund, and Paramedic Fund be eliminated.

**Ending Fund Balance:** The estimated ending fund balance for all funds is \$1,274,613, which is a reduction of \$228,957 from prior year as a result of the commitment to purchase the fire engine. By excluding the purchase commitment of the fire engine, there is an estimated net operating result of \$203,741 surplus.

**Conclusion:** Staff is recommending the approval of Resolution 18-02 adopting the proposed line item budget revisions to the FY 2017-2018 Operating Budget in order to bring the approved budget in line with expected revenues and expenses.

#### **FISCAL IMPACT:**

The proposed line item revisions include a \$196,398 increase in revenue and transfer in, and \$638,222 increase in expense and transfer out, with a net fund balance reduction of \$228,957.

**Attachments:** Resolution 18-02, a Resolution of the Ross Valley Fire Department Board of Directors adopting the proposed line item budget revision to the FY 2017-2018 Operating Budget

FY 2017-2018 budget document with proposed line item adjustments

**ROSS VALLEY FIRE DEPARTMENT**

**RESOLUTION 18-02**

**A RESOLUTION OF THE ROSS VALLEY FIRE DEPARTMENT BOARD OF  
DIRECTORS ADOPTING THE PROPOSED LINE ITEM BUDGET REVISIONS  
TO THE FY 2017-2018 OPERATING BUDGET FOR THE ROSS VALLEY FIRE  
DEPARTMENT**

WHEREAS, the Ross Valley Fire Department Board of Directors adopted the proposed FY 2017-2018 Operating Budget on June 14, 2017, at a regular meeting of the Ross Valley Fire Department Board of Directors to plan for anticipated revenues and expenses for the fiscal period; and

WHEREAS, the Ross Valley Fire Department Board, on the recommendation of staff, approves the FY 2017-2018 Operating Budget line item revisions.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Ross Valley Fire Department hereby adopt the proposed FY 2017-2018 Operating Budget line item revisions as listed in Attachment "A".

I hereby certify that the foregoing resolution was passed and adopted by the Ross Valley Fire Department Board of Directors on the 14<sup>th</sup> day of February, 2018 by the following vote, to wit:

Ayes:

Noes:

Absent:

Abstain:

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Elizabeth Brekhus, President

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JoAnne Lewis, Administrative Assistant

**Ross Valley Fire Department  
FY2017-2018 Operating Budget  
Revised Budget Line Items**

<b>Account</b>	<b>FY2017-18 Adopted</b>	<b>FY2017-18 Revised</b>
<b><u>Revenue/Transfer In:</u></b>		
01.00.49504.00 RVPA REIMBURSEMENT MEDIC PROGRAM	-	199,000
01.00.49502.00 OES REIMBURSEMENT OUT OF COUNTY	-	204,174
01.00.49503.00 OES REIMB. PRIOR YEAR	-	8,224
01.00.49513.00 WORKERS COMP REIMBURSEMENT	-	65,000
10.00.51999.00 TRANSFERS IN	338,446	-
15.00.51999.00 TRANSFERS IN	200,000	478,000
25.00.49504.00 RVPA REIMBURSEMENT MEDIC PROGRAM	219,554	-
<b><u>Expenses/Transfer Out:</u></b>		
01.00.60000.00 REGULAR SALARIES	3,816,400	3,533,661
01.00.60010.00 TEMPORARY HIRE	5,000	96,000
01.00.60020.00 MINIMUM STAFFING	601,040	1,225,000
01.00.60024.00 SHIFT DIFFERENTIAL OT	40,000	20,000
01.00.60025.00 OT OES RESPONSE	-	166,079
01.00.60027.00 HOLIDAY	178,662	165,967
01.00.60028.00 PARAMEDIC TRAINING OVERTIME	-	21,415
01.00.60029.00 FLSA O/T	99,457	89,696
01.00.60035.00 RETIRED S/L COMPENSATION	50,000	62,000
01.00.60100.00 RETIREMENT	1,582,840	1,197,915
01.00.60200.00 CAFETERIA HEALTH PLAN	784,107	631,486
01.00.60210.00 RETIREE HEALTH SAVINGS MATCH	15,834	13,711
01.00.60215.00 WORKERS' COMPENSATION INSURANCE	-	350,638
01.00.61113.00 WORKERS COMP CLAIMS	-	300
01.00.60220.00 PAYROLL TAXES	68,590	77,308
01.00.60221.00 HOUSING ALLOWANCE	51,600	41,404
01.00.60223.00 UNIFORM REIMBURSEMENT	24,480	21,975
01.00.60225.00 EDUCATION REIMBURSEMENT	96,731	87,773
01.00.60231.00 RETIREES' HEALTH INSURANCE	696,858	971,858
01.00.61115.00 LIABILITY INSURANCE	-	24,500
01.00.67099.00 TRANSFERS OUT	538,446	478,000
01.05.61103.00 AUDIT & BOOKKEEPING SERVICES	22,000	29,500
01.05.61105.00 OTHER CONTRACT SERVICES	25,000	111,973
01.05.61129.00 HIRING EXPENSES	4,000	8,800
01.05.62200.00 GENERAL DEPARTMENT SUPPLIES	8,000	12,000
01.10.61301.01 VOLUNTEER DUES	3,200	-
01.14.61500.18 BUILDING MAINTENANCE STATION 18	15,000	35,000
01.14.61702.00 GAS AND ELECTRIC	24,344	29,000
01.14.61703.00 WATER	3,946	5,000
01.14.62206.00 JANITORIAL MAINTENANCE SUPPLIES	14,600	10,600
01.14.62501.00 FURNISHINGS	2,500	3,600
01.25.62988.00 FUEL	30,750	44,750
10.00.60215.00 WORKERS' COMPENSATION INSURANCE	313,646	-
10.00.61113.00 WORKERS COMP CLAIMS	300	-
10.00.61115.00 LIABILITY INSURANCE	24,500	-
15.00.63154.00 FIRE ENGINE PURCHASE	-	432,698
25.00.60000.00 SALARIES	190,240	-
25.00.60025.00 OT OES RESPONSE	1,624	-
25.00.60028.00 PARAMEDIC TRAINING OVERTIME	27,690	-
<b><u>Fund Balance:</u></b>		
01.00.30100.00 COMPENSATED ABSENCES	106,020	94,020
01.00.30203.00 PRIOR AUTHORITY	-	10,246
01.00.30800.00 MUTUAL AID	168,119	-
15.00.30500.00 APPARATUS REPLACEMENT	741,434	586,736
16.00.30305.00 BREATHING APPARATUS	120,000	120,000
01.00.30800.00 UNASSIGNED	469,529	463,611

## Ross Valley Fire Department - 2017-2018 Budget

		Adpoted Budget	Revised Budget	Change
<b>Fund: 01 - GENERAL FUND</b>				
<b>Revenue</b>				
<b>Department: 00 - UNDESIGNATED</b>				
01.00.47501.00	FAIRFAX	1,865,806	1,865,806	-
01.00.47502.00	ROSS	1,859,101	1,859,101	-
01.00.47503.00	SAN ANSELMO	3,246,346	3,246,346	-
01.00.47504.00	SLEEPY HOLLOW	1,024,992	1,024,992	-
01.00.47505.00	PRIOR AUTHORITY SIDE FUND PYMNT	50,451	50,451	-
01.00.47507.00	PRIOR AUTHORITY RETIREE HEALTH	198,007	198,007	-
01.00.47508.00	PRIOR AUTHORITY MERA BOND	38,250	38,250	-
01.00.47510.00	PRIOR AUTHORITY RETIREMENT	770,709	770,709	-
01.00.49504.00	RVPA REIMBURSEMENT MEDIC PROGRAM	-	199,000	199,000
01.00.49501.00	COUNTY OF MARIN	159,620	159,620	-
01.00.49502.00	OES REIMBURSEMENT OUT OF COUNTY	-	204,174	204,174
01.00.49503.00	OES REIMB. PRIOR YEAR	-	8,224	8,224
01.00.49506.00	RVPA RENTAL	28,835	28,835	-
01.00.49507.00	LAIF INTEREST	2,500	2,500	-
01.00.49509.00	RVPA EMS TRAINING/SUPPLY REIMB.	47,341	47,341	-
01.00.49510.00	PLAN CHECKING FEES	241,800	241,800	-
01.00.49511.00	RE-SALE INSPECTION FEES	46,500	46,500	-
01.00.49512.00	MISCELLANEOUS INCOME	2,500	2,500	-
01.00.49513.00	WORKERS COMP REIMBURSEMENT	-	65,000	65,000
01.00.49514.00	MLFT REIMBURSEMENT	2,000	2,000	-
01.00.49523.00	APPARATUS REPLACEMENT	200,000	200,000	-
01.00.49524.00	TECHNOLOGY FEES	21,700	21,700	-
01.00.49526.18	STATION MAINT REVENUE #18	15,000	15,000	-
01.00.49526.19	STATION MAINT REVENUE #19	15,000	15,000	-
01.00.49526.20	STATION MAINT REVENUE #20	15,000	15,000	-
01.00.49526.21	STATION MAINT REVENUE #21	15,000	15,000	-
<b>Total Revenue</b>		<b><u>9,866,458</u></b>	<b><u>10,342,856</u></b>	<b><u>476,398</u></b>
<b>Expense</b>				
<b>Department: 00 - UNDESIGNATED</b>				
01.00.60000.00	REGULAR SALARIES	3,816,400	3,533,661	282,739
01.00.60010.00	TEMPORARY HIRE	5,000	96,000	(91,000)
01.00.60020.00	MINIMUM STAFFING	601,040	1,225,000	(623,960)
01.00.60021.00	HOURLY OVERTIME	81,000	81,000	-
01.00.60024.00	SHIFT DIFFERENTIAL OT	40,000	20,000	20,000
01.00.60025.00	OT OES RESPONSE	-	166,079	(166,079)
01.00.60026.00	OT TRAINING	35,000	35,000	-
01.00.60027.00	HOLIDAY	178,662	165,967	12,695
01.00.60028.00	PARAMEDIC TRAINING OVERTIME	-	21,415	(21,415)
01.00.60029.00	FLSA O/T	99,457	89,696	9,761
01.00.60030.00	S/L BUY BACK	4,000	4,000	-
01.00.60035.00	RETIRED S/L COMPENSATION	50,000	62,000	(12,000)
01.00.60039.00	EXECUTIVE OFFICER	3,600	3,600	-
01.00.60040.00	BOARD MEMBER STIPEND	8,000	8,000	-
01.00.60100.00	RETIREMENT	1,582,840	1,197,915	384,925
01.00.60200.00	CAFETERIA HEALTH PLAN	784,107	631,486	152,621
01.00.60210.00	RETIREE HEALTH SAVINGS MATCH	15,834	13,711	2,123

## Ross Valley Fire Department - 2017-2018 Budget

		Adpoted Budget	Revised Budget	Change
<b>General Fund (Cont.)</b>				
01.00.60215.00	WORKERS' COMPENSATION INSURANCE	-	350,638	(350,638)
01.00.61113.00	WORKERS COMP CLAIMS	-	300	(300)
01.00.60220.00	PAYROLL TAXES	68,590	77,308	(8,718)
01.00.60221.00	HOUSING ALLOWANCE	51,600	41,404	10,196
01.00.60223.00	UNIFORM REIMBURSEMENT	24,480	21,975	2,505
01.00.60225.00	EDUCATION REIMBURSEMENT	96,731	87,773	8,958
01.00.60231.00	RETIREEES' HEALTH INSURANCE	696,858	971,858	(275,000)
01.00.61115.00	LIABILITY INSURANCE	-	24,500	(24,500)
01.00.62999.00	CONTINGENCY	10,000	10,000	-
01.00.67099.00	TRANSFERS OUT - INSURANCE	338,446	-	338,446
01.00.67099.00	TRANSFERS OUT - APPARATUS	200,000	478,000	(278,000)
<b>Total Undesignated</b>	<b>-</b>	<b>8,791,645</b>	<b>9,418,286</b>	<b>(626,641)</b>
<b>Department: 05 - ADMINISTRATION</b>				
01.05.61103.00	AUDIT & BOOKKEEPING SERVICES	22,000	29,500	(7,500)
01.05.61105.00	OTHER CONTRACT SERVICES	25,000	111,973	(86,973)
01.05.61107.00	ATTORNEY/LEGAL FEES	10,000	10,000	-
01.05.61112.00	PERS ADMINISTRATIVE FEE	2,800	2,800	-
01.05.61120.00	CONTRACT SERVICES-SAN ANSELMO	80,000	80,000	-
01.05.61121.00	COMPUTER SOFTWARE/SUPPORT	37,250	37,250	-
01.05.61122.00	WEB PAGE DESIGN AND MAINTENANCE	6,100	6,100	-
01.05.61127.00	PHYSICALS	21,000	21,000	-
01.05.61129.00	HIRING EXPENSES	4,000	8,800	(4,800)
01.05.61300.00	PUBLICATIONS AND DUES	4,000	4,000	-
01.05.62000.00	OFFICE SUPPLIES	4,500	4,500	-
01.05.62003.00	POSTAGE	1,000	1,000	-
01.05.62200.00	GENERAL DEPARTMENT SUPPLIES	8,000	12,000	(4,000)
01.05.64010.00	PRINCIPAL-PRIOR AUTH PENSION BOND	50,324	50,324	-
01.05.64110.00	INTEREST - PRIOR AUTHORITY PENSION BOND	127	127	-
<b>Total Administration</b>		<b>276,101</b>	<b>379,374</b>	<b>(103,273)</b>
<b>Department: 10 - OPERATIONS</b>				
01.10.60060.01	VOLUNTEER SHIFT PAY/DRILLS	17,400	17,400	-
01.10.60064.01	VOLUNTEER LENGTH OF SERVICE	3,200	3,200	-
01.10.60065.02	EXPLORER POST	4,400	4,400	-
01.10.60220.01	PAYROLL TAXES	-	-	-
01.10.61000.00	TRAINING AND EDUCATION	35,500	35,500	-
01.10.61100.00	DISPATCH	158,662	158,662	-
01.10.61101.00	RADIO REPAIR	4,000	4,000	-
01.10.61102.00	HAZARDOUS MATERIAL REMOVAL	1,000	1,000	-
01.10.61108.00	HAZARDOUS MATERIAL CONTRACT	8,925	8,925	-
01.10.61110.00	MERA OPERATING EXPENSE	42,365	42,365	-
01.10.61301.01	VOLUNTEER DUES	3,200	-	3,200
01.10.61402.00	HYDRANT MAINTENANCE	2,000	2,000	-
01.10.61410.00	EQUIPMENT MAINTENANCE	7,800	7,800	-
01.10.62203.00	EMERGENCY RESPONSE SUPPLIES	4,000	4,000	-
01.10.62204.00	PARAMEDIC RESPONSE SUPPLIES	17,000	17,000	-
01.10.62205.00	EMERGENCY MEDICAL SUPPLIES	7,500	7,500	-

## Ross Valley Fire Department - 2017-2018 Budget

		Adpoted Budget	Revised Budget	Change
<b>General Fund (Cont.)</b>				
01.10.62210.00	BREATHING APPARATUS	5,700	5,700	-
01.10.62211.00	BREATHING APPARATUS-CONTRACT	6,900	6,900	-
01.10.62213.00	PROTECTIVE CLOTHING	8,000	8,000	-
01.10.63131.00	EQUIPMENT	21,500	21,500	-
01.10.63140.00	HYDRANTS	16,600	16,600	-
01.10.63150.00	COMMUNICATIONS EQUIPMENT	10,000	10,000	-
01.10.63160.00	TURNOUTS	14,241	14,241	-
01.10.64401.00	MERA BOND PAYMENT PRIOR AUTHORITY	38,249	38,249	-
<b>Total Operations</b>		<b>438,142</b>	<b>434,942</b>	<b>3,200</b>
<b>Department: 14 - FACILITIES</b>				
01.14.61500.00	BUILDING MAINTENANCE AND LANDSCAPING	6,000	6,000	-
01.14.61500.18	BUILDING MAINTENANCE STATION 18	15,000	35,000	(20,000)
01.14.61500.19	BUILDING MAINTENANCE STATION 19	15,000	15,000	-
01.14.61500.20	BUILDING MAINTENANCE STATION 20	15,000	15,000	-
01.14.61500.21	BUILDING MAINTENANCE STATION 21	15,000	15,000	-
01.14.61702.00	GAS AND ELECTRIC	24,344	29,000	(4,656)
01.14.61703.00	WATER	3,946	5,000	(1,054)
01.14.61704.00	SEWER	2,563	2,563	-
01.14.61705.00	TELEPHONE	35,000	35,000	-
01.14.62206.00	JANITORIAL MAINTENANCE SUPPLIES	14,600	10,600	4,000
01.14.62501.00	FURNISHINGS	2,500	3,600	(1,100)
01.14.63041.00	OFFICE EQUIPMENT	11,000	11,000	-
01.14.63042.00	EXERCISE EQUIPMENT	12,500	12,500	-
01.14.63044.00	TECHNOLOGY PURCHASES	21,700	21,700	-
<b>Total Facilities</b>		<b>194,153</b>	<b>216,963</b>	<b>(22,810)</b>
<b>Department: 15 - COMMUNITY RISK REDUCTION</b>				
01.15.60220.00	PAYROLL TAXES	-	-	-
01.15.61131.00	FIRE PREVENTION	4,500	4,500	-
01.15.62220.00	COMMUNITY EDUCATION & PREP.	8,000	8,000	-
<b>Total Community Risk Reduction</b>		<b>12,500</b>	<b>12,500</b>	<b>-</b>
<b>Department: 25 - FLEET</b>				
01.25.61411.00	BURN TRAILER MAINTENANCE	4,100	4,100	-
01.25.61600.00	REPAIRS VEHICLE	100,000	100,000	-
01.25.62988.00	FUEL	30,750	44,750	(14,000)
01.25.62989.00	PARTS VEHICLE	6,200	6,200	-
<b>Total Fleet</b>		<b>141,050</b>	<b>155,050</b>	<b>(14,000)</b>
<b>Total Expenses</b>		<b>9,853,591</b>	<b>10,617,116</b>	<b>(763,525)</b>

## Ross Valley Fire Department - 2017-2018 Budget

		Adpoted Budget	Revised Budget	Change
<b>Fund: 10 - INSURANCE FUND</b>				
	Revenue			
	Department: 00 - UNDESIGNATED			
10.00.51999.00	TRANSFERS IN	<u>338,446</u>	-	<u>338,446</u>
	Expense			
	Department: 00 - UNDESIGNATED			
10.00.60215.00	WORKERS' COMPENSATION INSURANCE	313,646	-	313,646
10.00.61113.00	WORKERS COMP CLAIMS	300	-	300
10.00.61115.00	LIABILITY INSURANCE	<u>24,500</u>	-	<u>24,500</u>
	Total Expenses	<u>338,446</u>	-	<u>338,446</u>
<b>Fund: 15 - VEHICLE FUND / SCBA</b>				
	Revenue			
	Department: 00 - UNDESIGNATED			
15.00.49512.00	PROCEED OF SALES	-	-	-
15.00.51999.00	TRANSFERS IN	<u>200,000</u>	<u>478,000</u>	<u>(278,000)</u>
	Total Revenue	<u>200,000</u>	<u>478,000</u>	<u>(278,000)</u>
	Expense			
	Department: 00 - UNDESIGNATED			
	FIRE ENGINE PURCHASE	-	<u>432,698</u>	<u>(432,698)</u>
	Total Expenses	-	<u>432,698</u>	<u>(432,698)</u>
<b>Fund: 25 - ROSS VALLEY PARAMEDIC AUTHORITY</b>				
	Revenue			
	Department: 00 - UNDESIGNATED			
25.00.49504.00	RVPA REIMBURSEMENT MEDIC PROGRAM	<u>219,554</u>	-	<u>219,554</u>
	Expense			
	Department: 00 - UNDESIGNATED			
25.00.60000.00	SALARIES	190,240	-	190,240
25.00.60025.00	OT OES RESPONSE	1,624	-	1,624
25.00.60028.00	PARAMEDIC TRAINING OVERTIME	<u>27,690</u>	-	<u>27,690</u>
	Total Expenses	<u>219,554</u>	-	<u>219,554</u>



# Ross Valley Fire Department - 2017-2018 Budget

	Adpoted Budget	Revised Budget	Change
<b>Fund: 01 - GENERAL FUND</b>			
Beginning Fund Balance	842,136	842,136	
Revenue			
00 - UNDESIGNATED	9,866,458	10,342,856	(476,398)
Expense			
00 - UNDESIGNATED	8,791,645	9,418,286	(626,641)
05 - ADMINISTRATION	276,101	379,374	(103,273)
10 - OPERATIONS	438,142	434,942	3,200
14 - FACILITIES	194,153	216,963	(22,810)
15 - COMMUNITY RISK REDUCTION	12,500	12,500	-
25 - FLEET	141,050	155,050	(14,000)
Total Expense	9,853,591	10,617,115	(763,524)
Ending Fund Balance	855,003	567,877	
<b>Fund: 10 - INSURANCE FUND - Close</b>			
Beginning Fund Balance	-	-	
Revenue			
00 - UNDESIGNATED	338,446	-	338,446
Expense			
00 - UNDESIGNATED	338,446	-	338,446
Ending Fund Balance	-	-	
<b>Fund: 15 - APPARATUS FUND/SCBA</b>			
Beginning Fund Balance	661,434	661,434	
Revenue			
00 - UNDESIGNATED	200,000	478,000	(278,000)
Expense			
00 - UNDESIGNATED	-	432,698	(432,698)
Ending Fund Balance	861,434	706,736	
<b>Fund: 25 - ROSS VALLEY PARAMEDIC AUTHORITY - Close</b>			
Beginning Fund Balance	-	-	
Revenue			
00 - UNDESIGNATED	219,554	-	219,554
Expense			
00 - UNDESIGNATED	219,554	-	219,554
Ending Fund Balance	-	-	
<b>Beginning Fund Balance - All Funds</b>	<b>1,503,570</b>	<b>1,503,570</b>	
Total Revenue - All Funds	10,624,458	10,820,856	(196,398)
Total Expense - All Funds	10,411,591	11,049,813	(638,222)
Surplus/(Deficit)	212,867	(228,957)	
<b>Ending Fund Balance - All Funds</b>	<b>1,716,437</b>	<b>1,274,613</b>	
<b>Fund Balances</b>	<b>2016-2017</b>	<b>2017-2018</b>	
Pension Obligation Bonds	1,246	-	
Compensated Absences	77,749	94,020	
Prior Authority		10,246	
Apparatus Replacement	541,434	586,736	
Breathing Apparatus	120,000	120,000	
Unassigned	763,141	463,611	
<b>Total</b>	<b>1,503,570</b>	<b>1,274,613</b>	