

Definitions:

Ending Fund Balance	a once a year data point that reflects the total expenditures and revenue for the fund during the fiscal year. The fund balance does not include outstanding liabilities/obligations, such as grants from prior fiscal years, that will be paid in the new fiscal year. Fund balance relates to the prior fiscal year and is not available in CORE until the
Grant Expenditures Roll Over	fiscal year. Since the funds are still available, it is necessary to include the prior year amounts in the projected expenditures for the current year.
Available Fund Balance (Estimated)	based on actual and projected monthly revenue and expenditures. This is a calculation, not a number from the State's financial system (CORE).
REVENUE	
HUTF	Revenue recieved from the Highway Users Tax Fund.
Interest	Interest derived from the fund balance.
Other	Any other revenue received.
EXPENDITURES - NON-GRANT	
RETAC Statutory	
EMTS Personnel	This includes salary and benefits costs for EMS program staff.
EMTS Operating	This includes costs such as SEMTAC meetings, staff travel and conferences, and the ImageTrend contract.
Division Personnel	team, and fiscal. Costs are allocated based on the codes chosen in the timekeeping system and on a proportionate share of other costs, such as the administration of the EMS program.
Division Operating	This includes division-wide costs that cannot be attributed to a specific program, such as office supplies.
Department Operating	PERA direct distribution.
Department Indirect	budgeting, procurement, and human resources services. The rate is adjusted as needed to ensure that centralized activities are fully funded. For FY26 the cash indirect onsite rate was 9%; for FY 27 the starting cash indirect rate is 12.6%.
EXPENDITURES - GRANT PROGRAM	
RETAC Supplemental	
RETAC Additional	
RMD	
Path4EMS	
Provider	
System Improvement	
Emergency	
CREATE	