

Take Action to Adopt Final Budget FY 2011/12

**2011/2012 Budget
Executive Summary**

This year's budget holds the prospect of relatively good news at this time. Our revenues are exceeding projections by nearly 4% but are still 1.18% lower than the previous year. Our expectations of Dynegy, Prop 172, and the County's EMS funds will be realized and we could end this FY year with \$649,000 in our end-of-year/contingency fund. However the Dynegy agreement extension is for only two years and we will see sharp drop of revenue in 2014. We have been successful in trimming our spending and will come in nearly \$250,000 under projected expenses for 10/11. If we stay frugal and our assumptions are accurate we may be able to weather the storm. This proposed budget is built to carry us into the future.

REVENUE

The main feature of this proposed budget is that revenues are improving and we have seen some windfalls. Property values have stabilized in our area.. This budget is built on the assumption of a 0% increase in Current Secured Property Tax. Our Current Unsecured assumes a 2% growth, which is on track to reach that this year.

We will have \$115,000 available from the SAFER grant to reimburse our costs for hiring two personnel. We also have the AFG grant of \$68K for the Driving Simulator seat.

Prop 172 will stabilize under an agreement with the County Budget officer that will provide us with last year's (FY09/10) amount of \$428,000. We will then get this year's amount next year which is projected to increase by 5%. Note that we have always received these funds in advance based on projection. In the future we'll receive them as they come in quarterly. We are requesting the "early" disbursement but it will not get here before next fiscal year.

The County EMSA will disburse \$2 million of CSA 74 money to compensate first response agencies for providing training. Our share is \$152K this year and \$28K per year thereafter. The money must be spent as per the MOU that we entered into with the EMSA. At this time, we are putting together an EMS plan and will come back to the Board with a budget amendment.

Dynegy will extend their agreement until 2015 at which point it ends. We are reminded that the State Water Resources Board ruled that power plants may no longer take ocean water for cooling after 2015. Dynegy may have to close plants in San Diego and Morro Bay while shutting down one of the older units at Moss Landing which will have tremendous impact on the County revenues as well as ours.

The District's Fire Mitigation Fees are at a minimum. Although permit fees are way down, we continue to do well with burn permits, thus paying the cost of administering, monitoring and enforcing open burning.

EXPENDITURES

We enter the year with one administrative office position eliminated. We hired two personnel with SAFER grant money and who are under the new 2nd retirement tier. For the SAFER grant to work we will need to see retirements within the two year life of the grant.

Our Worker's Comp "experience modifier" is down to 1.08 and the total of our salaries is the same, so we will see our rate stay nearly the same this year.
Our PERS cost will increase to \$940,000.

Our services & supplies budget is at this writing a roll-over of last year's amounts with the exceptions noted below.

Fuel and utilities will see sharp increases and are likely to cause inflationary rises in other costs. The District should pursue the creation of a 2nd tier of retirement benefits in the next year.

Dispatch fees now include our NGEN and Mobile Data Costs along with our regular dispatch fees. The amount put forth so far is \$68K for all Dispatch services, but we have learned that the County miscalculated their administrative fees so the cost will be \$7K more than that.

There is \$105K Election Reserves. There is no need to fund the category this year and if there is no contested election, we may not see an election bill next FY.

We are pursuing a loan to pay of the so-called PERS Side Fund which if successful would free up as much as \$50K per year. The Board may consider putting that amount back to pay off the loan as early as is practicable.

RECOMMENDED ACTION

We recommend that the Board adopt Fiscal Year 2011/2012 Budget as described below:

\$5,739,469	Anticipated revenue
<u>\$ 000</u>	From Contingency
\$5,739,469	Total Revenue

Expenditures

\$4,677,192	Salaries & Benefits
\$ 787,636	Services & Supplies
<u>\$ 77,904</u>	Capital Expenditure (Driving Simulator)
\$5,542,732	Total Expenditures

Projected end of year fund balance/contingency: **\$846,172**

Respectfully submitted,

Fire Chief Chris W. Orman

North County Fire District 2011/2012 Budget Detail

EXPENSE

5010 EMPLOYEE'S SALARIES

Total current line staffing is 28 personnel with two being paid for by SAFER Grant for two years. We will need to see two retirements in the next two years.

5011 Clerical	\$	2,703,000
We now have one Office Admin staff.		
5013 Reserve Firefighters	\$	65,000
We have 18 of 30 reserve positions filled. We are working to increase our number of reserve firefighters.		
5014 SICK LEAVE/VACATION PAY-OFF	\$	85,000
\$45,000 budgeted in anticipation of one captain retirement. Assumes Contingency Reserves will be used.		
5015 Longevity	\$	45,000
Retirements decreased this number.		
5016 Education Pay	\$	9,752
Provides an incentive for existing fulltime personnel to pursue higher education. This amount increased but decreased slightly due to retirements in recent years.		
5017 Holiday pay	\$	103,000
As per M.O.U., personnel receive additional pay for working on a legal holiday.		
5019 OVERTIME PAY	\$	71,000
<i>Overtime pay is mostly call-back, filling in for vacations, sick time, 2nd person off, or to pay for OT that was put into comp time. The amount was decreased to \$250,000 in 2010 and is budgeted at half that this year.</i>		
5020 Retirement Benefits	\$	175,000
In 2001, the District "re-financed" their portion so as to achieve a retirement scheme of 3% at 55. The amount owed is the amortization of this along with "side fund". Due to investment losses, the District's portion will increase to almost \$1 million by 2014. The District established a 2nd tier of 2% at 50 for all new employees as of May 2011.		
ICMA - Deferred Comp	\$	941,163
The negotiated retirement benefit for the non-safety staff representing percentage of salary.		
5030 Health Insurance	\$	9,477
The negotiated benefit provided to all full-time employees.		
5031 Health Insurance Retired	\$	320,000
Medical coverage is a negotiated benefit for retirees. The cost will average \$80,000 per year for the foreseeable future.		
5032 Life Insurance CSFA	\$	82,000
A full benefit provided to Administrative Management staff and a partial benefit to the remaining full-time staff.		
5033 State Unemployment	\$	1,800
The District's cost of California's mandatory unemployment insurance and training tax.		
5034 Long Term Disability	\$	11,000
Coverage for off-duty debilitating injury that disrupts employment beyond sick leave usage.		
	\$	11,000

North County Fire District 2011/2012 Budget Detail

5036 Reserve Insurance		
Disability insurance for our reserves in the event of on-duty debilitating injury that disrupts their regular employment.		
	\$	3,500
5037 Medicare Hospital Insurance		
Employees hired after 1986 must pay a portion into the Medicaid system.		
	\$	35,000
5038 Social Security		
As an employer with a qualified retirement plan, our full-time employees do not pay into social security, but reserves do.		
	\$	5,500
5050 SAFETY & PERSONAL SUPPLIES -Personal Protective Equipment (PPE)		
FF's are issued 3 types of very specialized and expensive protective clothing which is specially treated so it won't actively burn. Factors that effect the lifespan (generally 7 yrs) of this equipment are exposure to heat, chemicals, sunlight, number of washings, daily wear-n-tear, and changes in mandated standards.		
	\$	20,000
5052 Uniforms		
We are moving to a combination pant that can be used as a uniform and as PPE. This will save on duplicate costs and also decrease the risk of heat illnesses.		
	\$	5,000
5054 Fire Shelters		
	\$	-
5060 Communications Telephones		
The outlying stations have a primary line and a data line for faxes, internet connection, etc. Our headquarters has four lines and a data line. Long distance is purchased through a government contract.		
	\$	7,200
5061 Cellular Phone		
The District has cell phones in each apparatus, spares at each station, and assigns phones to command and administrative staff so they can be available at all times. The phones are on a plan that does not generate usage charges generally and provides "free phones" unless they get used, at which time we pay costs.		
	\$	7,000
Computer		
	\$	3,000
5062 911 Dispatch		
Dispatch is a cooperative endeavor of Monterey County agencies, each of which pays a pro-rated amount based on a formula. 90% of our costs are absorbed by Monterey County with Prop 172 funds. This year our amount will include new indirect county admin, NGEN & Mobile Data costs in the annual dispatch bill.		
	\$	75,000
5090 Household Expenses		
Items needed to maintain 3 stations: cleaning supplies, lightbulbs, etc. We also purchase several beds per year to stay ahead of wear and tear.		
	\$	7,000
5091 Laundry Service		
Includes kitchen, bath, and shop towels, cleaning and shop rags.		
	\$	3,000
5092 Laundry for Uniforms		
To minimize hazardous chemicals and bodily fluid exposures outside of the fire stations. Usage is decreasing.		
	\$	2,500
Insurance		
5100 Worker's Compensation - Based on salaries and our on the job injury costs. Our Ex-Mod is 1.08 which is down from previous years.		
	\$	178,000

North County Fire District 2011/2012 Budget Detail

5101 General Liability - We are a member of an insurance Risk Management JPA to purchase insurance cheaper than we could otherwise get alone.	\$	46,000
5120 Maintenance of Equipment Routine maintenance and repairs. As our apparatus age, it is wise to increase this amount.	\$	130,000
5121 Communication Equipment Maintenance We buy our pagers with these funds. Our oldest pagers will not work with NGEN, but our newer ones are compatible. We intend to replace as many as five pagers per year.	\$	5,500
5122 SCBA Maintenance <i>Annual and periodic maintenance includes testing each SCBA by certified technicians. We may need to go back to conducting our own fit-testing.</i>	\$	4,000
5123 Office Equipment Maintenance Maintenance costs of the actual equipment i.e., copier, telephones, fax, computers, etc. and "tech support". We have eliminated the maintenance agreement on our copier.	\$	4,500
5124 USAR Equipment Maintenance This category was created to provide for maintenance of USAR equipment.	\$	5,000
5130 Maintenance of Structures - The budget includes mostly routine items. However, our stations are in need of major care and/or replacement. We hope to repair another section of asphalt at station 3. Not included are thermal windows at Station 1 (\$15,000), Concrete repairs at Sta 2 (\$30,000) & a solar roof for Station 3 (\$30,000).	\$	15,000
5141 Medical Supplies We purchase our medical supplies as needed. Oxygen, bandages, batteries, etc.	\$	15,000
5150 Memberships The majority of this line item (\$9300) is our LAFCO membership. We have dropped all but local memberships or ones that save us money e.g. membership in the NFPA, County Chief's and Training Officers, etc.	\$	12,000
5170 Office Expense We actually operate five distinct offices, each with basic needs that cannot be shared.	\$	8,000
5171 Computer Support Expenses This includes our reporting system and Accounting software maintenance fees, hardware and actual computer components, e-mail boxes, web-page, printer supplies and toner. We intend to replace or upgrade at least 2 computers per year to keep current.	\$	15,000
5180 Professional Services Accounting By State mandate we must be audited annually. This is the Auditor's actual fee.	\$	7,600
5181 Legal Counsel This category may need to be amended as needed.	\$	5,000

North County Fire District 2011/2012 Budget Detail

5182 Medical Inoculations /Examinations

All personnel must have a physical examination to ensure they are in good physical condition and to ensure their vaccinations are current. It establishes a baseline by which further medical problems could be assessed. Medical evaluations are required of personnel who must wear SCBA & the Fire Chief must certify that wildland personnel are fit.

\$ 20,000

5183 Grant Administration

We tend to be extremely successful in securing grants and we will continue to apply for all we can.

\$ 5,000

5186 Miscellaneous Professional Services

Specialized and technical consultant services including EAP. Fire Marshal utilizes a consultant for commercial projects and specialized fire protection systems.

\$ 6,000

5187 Property Tax Administration

The County of Monterey charges the District for the collection of its' property tax.

\$ 55,000

5190 Publications & Legal Notices

Publishing of legal announcements of meetings, surplus equipment, the budget, and we sometimes publish job postings,

\$ 500

5210 Rents & Leases of Equipment

For the event that the District needs to rent a pressure washer, or a paint sprayer or similar type equipment.

\$ 300

5210 Rents & Leases of Structure/Grounds

This category is typically used to rent a space in which to conduct promotional testing.

\$ 200

5220 Small Tools & Equipment

For the actual equipment, such as portable radios, SCBA, small tools, ropes, cribbing, and other miscellaneous tools.

\$ 14,000.00

5221 Foam

A very effective firefighting tool is basically a specialized type of detergent designed to either break down the surface tension of water or create a cohesive blanket to cover and smother burning liquids. Foam has a "shelf-life" and must be used, used for training or replaced.

\$ 2,000.00

5222 OTS Grant

\$ -

District Special Expense

5230 Hose/Nozzles

Fire hose and nozzles are used in some of the most tortuous conditions imaginable and they wear out. Our insurance grade is based in part on having sufficient quantities of hose and nozzles in service and in reserve and they must be in good condition. They must be tested annually as well.

\$ 4,500.00

5231 Election

Board member elections are held every other year and paid the year after. The cost of the 2010 election was \$61k.

\$ -

5232 Instruction Materials

Materials purchased for District training

\$ 2,500.00

5235 Board Member Expense

\$100 per meeting paid to each attending Board member as well as to attend training.

\$ 7,000.00

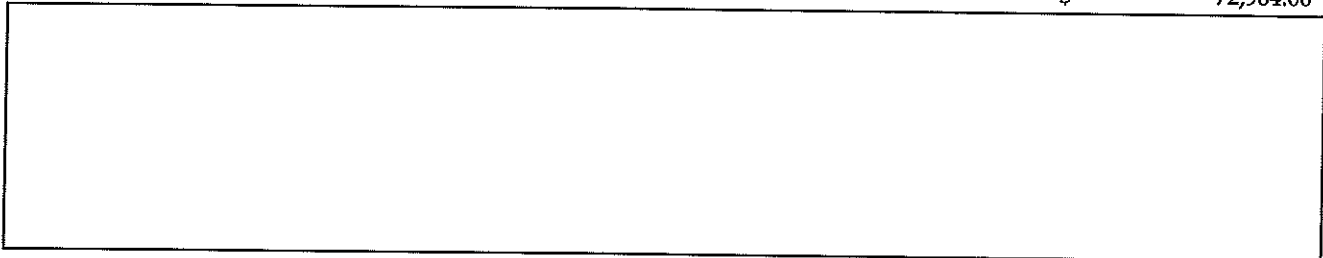
5236 Smoke Detector Program

We receive small donations from time to time and we put the funds to provide free smoke detectors for the public.

\$ -

North County Fire District 2011/2012 Budget Detail

5238 Public Education Classes		
Expenses incurred for classes and materials to increase fire safety awareness.		
	\$	500.00
5250 Fuel Expenses		
Fuel prices have increased and are likely to remain at their current high rates.		
	\$	50,000.00
5251 Transportation & Travel		
Lodging, subsistence pay, parking fees, etc. for outside seminars and training. There's no "training Budget" per se.		
	\$	1,500.00
5252 Incident/Meeting Subsistence		
Lunch and dinner meetings, and food purchased for meetings and protracted incidents.		
	\$	4,000.00
5253 Outside Courses & Training		
	\$	2,386.00
5260 Utilities Gas & Electric		
Gas & Electric - Heating and lights are getting more expensive. Such issues should be taken into account when considering the design or remodel of stations.		
	\$	25,000.00
5261 Water		
We must pay for water as any "residence" would. We don't pay for fire suppression water.		
	\$	2,600.00
5340 Sewage Surcharge		
Monterey Regional Water Pollution Control Agency sewer surcharge.		
	\$	350.00
5342 Special Fees & Taxes		
Special Fees & Taxes - Regional Water Pollution Control Agency, Health Dept., and Air Pollution Control Board charge for permits and other annual fees for each of our stations.		
	\$	3,500.00
CAPITAL EXPENDITURES		
5350 Land		
Nothing is currently budgeted in these categories as expenses.		
5360 Structures		
With the age of Station #1 & #2, the windows are in dire need of replacement. Many do not operate (unable to completely close or open) properly and are allowing water intrusion. New double pane windows would provide energy efficiency for reduced heating costs.		
5370 Equipment		
Capital Expenditures for computers, apparatus, vehicles and all other equipment (as Board policy, items over \$1,000).		
NGEN NGEN & MDC Costs are included in Dispatch bill now.	\$	-
Misc	\$	-
5379 Breathing Support:	\$	5,000.00
Driving Simulator		
	\$	72,904.00



North County Fire District 2011/2012 Budget Detail

REVENUE DISCUSSION

Looking closely at the bottom lines of the budgets of previous years it is easy to see a trend. Revenues increase at a percentage and costs increase at a higher percentage. Likely, this trend will continue well into the future.

Property Tax - Current Secured **\$3,787,565**

Ad valorem tax on the value of real property in the District. It is expressed as a dollar amount per \$1000 of assessed valuation. Property values have dropped precipitously in the last year. Monterey County is again projecting a countywide 2 % decrease in property taxes. NCD's decrease in 2009 was only 3%. It is prudent to expect a 1% increase in current secured11/12.

Property Tax - Current Unsecured **\$148,610**

Tax on the value of machinery, equipment and vehicles. It's likely that our current unsecured revenues is 2 % up this year.

HOPTR **\$25,000**

Homeowners Property Tax Relief - An amount that is paid to new homeowners to offset the taxes from their new home if they request it. If they don't, a portion reverts to us at some point.

The following five revenue items are wholly unpredictable from year to year.

Prior Secured & Unsecured Delinquent **\$100,000**

We have combined the two categories. When the property sells, the back taxes are paid.

Current & Prior Supplemental **\$15,000**

EMS Special Tax **\$57,570**

County CSA 74 EMS **\$28,000**

The County assesses \$12 per parcel for EMS "Augmentation". They used to provide training but now have delegated that to us. This is a one time share of the \$3 million they have saved up, but it must be used for specific purposes defined by the EMSA. We will get about \$28K from now on. Staff is developing a plan for using this money.

Fee Schedule **\$55,000**

The fees for non-emergency services provided by the District, e.g. Inspection fees, burn permits, etc.

Fire Mitigation Fees **\$10,000**

Fees paid by new construction to share the burden of the cost of capital improvements needed because of the new construction. These funds must be used for capital improvements within five years of receipt (or must be returned).

Prop 172 **\$858,000**

A special public safety 1 cent sales tax. Sales and resultant taxes were down last year but projected to increase by 5%.

Grants - We have grants for the Simulator Seat and for SAFER. **\$115,000**

Miscellaneous **\$5,000**

Donations, receipts from surplus sales, reimbursements, etc.

OBS Reimbursements **\$ -**

We are reimbursed the costs we incur for supporting the Statewide Mutual Aid System. We front the direct costs which are then reimbursed by the State which results in unanticipated additional revenues. The amount is impossible to estimate. There are many consecutive years in which no mutual aid was requested, or years such as FY08/09 where reimbursements of over \$1 million resulted in over \$300k of unanticipated additional revenue.

LS Power Agreement **\$416,000**

In 2007, Dynegy agreed to augment our funding with \$2 million over 5 years. In 2011 they agreed to extend the agreement until 2013. In May 2010 the State ruled they would have until 2016 to develop an alternative source of cooling water, which may result in the closure of plants in San Diego, Morro Bay and the #6 unit at Moss Landing.

County Reimbursement EMS **\$28,000**

Occl Ed Credit & ROP

Interest **\$5,000**

North County Fire District 2011/2012 REVENUE

	08/09	09/10	10/11	10/11	10/11	11/12	12/13	13/14	14/15	15/16
	Final	Final	Actual	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Property Taxes										
	3.11%	-7.78%	-1.18%	-3.00%	0.00%	1.00%	2.00%	2.00%	2.50%	3.00%
Current Secured	4,130,150	3,832,182	3,787,565	3,631,890	3,787,565	3,825,441	3,901,950	3,999,498	4,119,483	
	16%	-20%	-3%	0%	2%	2.00%	2.00%	2.00%	2.00%	2.00%
Current Unsecured	188,729	157,328	145,696	160,106	148,610	151,582	154,614	157,706	160,860	
Prior Secured/Unsecured	376	234,396	155,837	100,000	100,000	100,000	100,000	100,000	100,000	
Current & Prior Supplemental	59,450	22,550	12,792	70,000	15,000	15,000	15,000	15,000	15,000	
HOPTR	25,019	23,460	46,131	25,000	25,000	25,000	25,000	25,000	25,000	
Total Property Tax Revenue	4,403,723	4,269,916	4,148,021	3,986,996	4,076,175	4,117,023	4,196,563	4,297,204	4,420,343	
Fees & Assessments										
EMS Special Tax	57,843	58,390	36,561	57,570	58,390	58,390	58,390	58,390	58,390	
Fee Schedule	49,580	63,541	49,253	50,000	55,000	55,000	55,000	60,000	65,000	
Dynegy - Special Amendment	383,000	404,000	405,912	405,912	416,000	208,000	208,000	208,000	208,000	
CSA 74 - EMS	7,198	5,621	180,627	7,500	28,000	28,000	28,000	28,000	28,000	
Occ Ed Credit & ROP	10,473	11,437	10,447	11,000	0	11,000	14,000	15,000	15,000	
Misc	92,938	4,804	2,527	25,000	5,000	5,000	5,000	5,000	5,000	
Other Refunds		12,834	120							
Interest	(19,873)	26,956	4,898	25,000	5,000	5,000	6,000	6,000	10,000	
Fire Mitigation Fee	16,147	25,748	11,517	20,000	10,000	12,000	15,000	20,000	22,500	
Prop 172	483,236	415,596	(12,237)	440,000	858,000	458,000	480,000	480,000	494,400	
Anticipated Revenue Total	5,464,265	5,286,008	4,837,526	5,028,978	5,511,565	4,957,473	4,857,953	4,969,594	5,178,533	
Grants and Reserves										
OES Reimbursements	1,005,693	431,855	28,142		115,000	230,000	115,000			
SAFER Grant	64,908									
FEMA Driving Simulator		17,666	13,910							
BLM RFA Grant			8,738							
CDF VFA Grant			4,383							
Other Grants		5,640			67,904					
AFG Grant										
JPA Dividend										
Sale of Fixed Assets		30,000								
FROM Building Reserve										
From Fire Mitigation Reserve	15,511									
From Election Reserve						70,000		70,000		
From Retirement Payoff Reserve										
FROM Incident Software					45,000					
FROM Apparatus Reserves		339,655		360,000						
From End of Year Balance/Contingency		100,000								
Complete Revenue Total	6,570,378	6,187,517	4,885,868	5,388,978	5,739,469	5,302,473	4,972,953	5,039,594	5,178,533	
Expense Total:	6,277,282	6,293,743	5,012,373	5,269,348	5,542,732	5,415,230	5,325,550	5,437,076	5,564,140	
Total Revenue minus Expense	293,096	(106,225)	(146,705)	119,630	196,737	(112,817)	(352,597)	(397,482)	(445,506)	

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North County Fire District FY 2011/12 Expense Budget

Description	2008/2009	2009/2010	2010/2011	2010/2011	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015
	Final	Final	Actual	Projected	Projected	Projected	Projected	Projected	Projected
Employee Salaries	0.02%								
10 (26 + 4) Safety Personnel -	2,690,843	2,539,023	2,544,000	2,550,000	2,703,000	2,594,880	2,542,982	2,555,697	0.50%
11 (2) Clerical	108,935	115,207	90,000	90,000	65,000	65,000	65,000	66,000	
13 (27) Reserve Firefighters	118,967	82,098	65,000	82,000	85,000	85,000	85,000	90,000	
14 Sick Leave/Vacation Payoff	158,568	18,782	0	35,000	45,000	45,000	45,000	0	
2 retirements?		2 retirements?		1 retirement?		1 Retirements	1 Retirements	Retirements?	Retirements?
15 Longevity	10,792	9,151	9,600	9,200	9,752	9,362	9,557	9,605	
16 Education Pay	109,545	100,225	103,000	100,000	103,000	103,000	103,000	103,515	
17 Holiday Pay	74,595	69,706	71,200	70,000	71,000	71,000	71,000	73,103	
Strike Team OT		205,643							
19 Overtime Pay	863,172	210,303	170,000	250,000	175,000	175,000	175,000	175,000	
5010 TOTAL	4,135,417	3,350,138	3,052,800	3,186,200	3,256,752	3,148,242	3,051,539	3,072,920	
Retirement Benefits	\$0	26.25%	27.04%	27.04%	29.98%	33.94%	35.86%	35.87%	
5021 PERS - District Portion	761,788	802,221	737,652	738,030	941,163	966,000	966,000	983,499	
5023 ICMA - Deferred Compensation	16,572	18,644	14,500	18,000	9,477	16,038	9,477	9,623	
5030 Health Insurance	778,360	820,865	752,152	756,030	950,640	982,038	975,477	993,122	
5031 Health Insurance - Retired	327,205	313,319	320,000	345,000	320,000	325,000	330,000	342,000	
5032 - Life Insurance - CSFA	72,014	91,681	85,000	94,000	82,000	85,000	87,000	90,000	
5033 State Unemployment	2,523	2,389	2,500	2,500	1,800	3,200	1,800	1,800	
5034 Long Term Disability	9,649	9,436	10,200	10,000	11,000	11,000	11,000	11,000	
5036 Reserve Insurance	3,467	3,467	3,467	3,500	3,500	3,700	4,000	4,000	
5037 Medicare Hospital Insurance	43,686	37,665	35,000	40,000	35,000	40,000	40,000	43,000	
5038 Social Security	7,669	6,846	4,500	6,800	5,500	8,000	8,000	8,000	
5030 TOTAL	477,298	476,264	471,667	513,800	469,800	487,900	495,084	513,084	
TOTAL SALARIES & BENEFITS	5,391,075	4,647,266	4,276,619	4,456,030	4,677,192	4,618,180	4,522,100	4,579,126	
5050 Safety & Personal Supplies	42,610	26,194	20,000	20,000	20,000	20,000	20,000	20,000	
5052 Uniforms	14,045	3,471	5,370	5,000	5,000	10,000	10,000	10,000	
5054 Fire Shelters									
5050 Total	56,655	29,625	25,370	25,000	25,000	30,000	30,000	30,000	
5060 Telephone	11,730	11,031	7,000	7,200	7,200	7,600	8,000	9,000	
5061 Cellular Phone	6,500	5,725	6,400	7,000	7,000	7,000	7,000	7,000	
5062 911 Dispatch (includes NGEN& MDC	40,661	45,434	42,833	48,068	75,000	78,000	82,000	94,000	
5063 Computer Air Cards	1,147	2,083	2,500	4,200	3,000	3,000	3,000	3,000	
5060 Total	60,037	64,274	58,733	66,468	92,200	95,600	100,000	113,000	
5090 Household Expenses	6,430	7,315	6,800	6,500	7,000	7,000	7,000	7,000	
5091 Laundry Service	3,438	3,179	2,500	3,500	3,000	3,000	3,500	4,000	
5092 Laundry Service - Uniforms	1,858	2,081	2,500	3,000	2,500	2,500	3,000	3,500	
5090 Total	11,726	12,575	11,800	13,000	12,500	12,500	13,500	14,500	
5100 Insurance									
5100 Worker's Comp	152,977	131,821	171,379	178,000	178,000	182,000	185,000	190,000	
5101 General Liability Insurance	44,578	40,307	42,485	42,000	46,000	46,000	46,000	46,000	
5100 Total	197,555	172,128	213,864	220,000	224,000	228,000	231,000	236,000	
5120 Maintenance of Equipment	136,520	93,519	120,000	120,000	130,000	130,000	130,000	130,000	
5121 Comm Equip. Maintenance	6,366	7,497	4,500	7,000	5,500	5,500	5,500	5,500	

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Description	2008/2009		2009/2010		2010/2011		2010/2011		2011/2012		2012/2013		2013/2014		2014/2015	
	Final	Final	Final	Actual	Projected	Actual	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
5122 SCBA Maintenance	3,072	3,934		2,863	3,700		4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
5123 Office Equipment Maintenance	5,992	5,375		1,675	4,500		4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
5124 USAR Equipment Maintenance &	4,206	2,795		5,000	5,000		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
5120 Total	156,157	113,121		134,038	140,200		149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000
5130 Maintenance of Structures	35,312	11,491		18,534	15,000		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
5141 Medical Supplies	13,965	11,482		11,000	13,000		13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
5150 Memberships	14,319	14,304		15,548	14,500		12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
5170 Office Expense	16,553	14,411		8,000	15,000		8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
5171 Computer Support Expenses	27,635	18,564		28,500	20,100		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
5170 Total	107,784	70,252		81,582	77,600		65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000
Professional Services																
5180 Accounting	6,500	7,575		7,575	8,500		7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600
5181 Legal Counsel	8,436	9,262		500	10,000		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
5182 Med Inoculations/Exams	17,093	7,083		11,000	21,000		20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
5183 Grant Administration	0	13,756		13,756	5,000		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
5186 Misc. Professional Services	18,195	9,217		6,864	2,500		6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
5187 Property Tax Admin	42,562	54,388		48,366	55,000		55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
5180 Total	92,785	101,281		88,061	102,000		98,600	98,600	98,600	98,600	98,600	98,600	98,600	98,600	98,600	98,600
5190 Publications & Legal Notices	1,648	1,823		449	1,000		500	500	500	500	500	500	500	500	500	500
Rents & Leases of Equipment	0	0		360	300		300	300	300	300	300	300	300	300	300	300
Rents & Leases of Struct/Grounds	0	0		200	200		200	200	200	200	200	200	200	200	200	200
5200 Rents & Leases of Struct/Grounds	0	0		560	500		500	500	500	500	500	500	500	500	500	500
Small Tools & Equipment																
5220 Small Tools & Equipment	13,421	13,653		9,000	14,000		14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000
5221 Foam	756	1,990		1,300	2,000		2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
5220 Total	14,177	15,643		10,300	16,000		16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000
District Special Expense																
5231 Hose/Nozzles	4,964	4,435		4,851	4,500		4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
5232 Election	0	61,456		0	35,000		0	0	0	0	0	0	0	0	0	0
5233 Instruction Courses (Materials)	637	295		43	2,500		2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
5234 Film	0	0		0	0		0	0	0	0	0	0	0	0	0	0
5235 Board Member Expense	4,850	6,702		4,200	7,000		7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
5237 Smoke Detector Program	97	46		0	0		0	0	0	0	0	0	0	0	0	0
5238 Public Education Classes	488	336		0	500		500	500	500	500	500	500	500	500	500	500
5230 Total	11,036	73,269		9,094	49,500		14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500
Fuel Expenses	56,415	53,262		45,000	50,000		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
5251 Travel & Accomodations	4,511	2,914		1,128	3,000		1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
5252 Incident/Meeting Subsistence	6,330	4,663		3,000	4,000		4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
5253 Outside Courses & Training	3,822	642		750	1,000		2,386	2,386	2,386	2,386	2,386	2,386	2,386	2,386	2,386	2,386
5250 Total	71,078	61,480		49,878	58,000		57,886	57,886	57,886	57,886	57,886	57,886	57,886	57,886	57,886	57,886
Utilities																
5260 Gas & Electric	16,337	14,632		12,500	15,000		25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
5261 Water	2,469	2,649		2,800	2,500		2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600
5260 Total	18,806	17,280		15,300	17,500		27,600	27,600	27,600	27,600	27,600	27,600	27,600	27,600	27,600	27,600

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Description	2008/2009		2009/2010		2010/2011		2010/2011		2011/2012		2012/2013		2013/2014		2014/2015	
	Final	Final	Final	Actual	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
5340 Sewage Sur Charge	293	287	300	350	350	350	350	350	350	350	350	350	350	350	350	350
Fuel Tax Diesel		255	250													
NGEN Costs & Mobile Data		12,048														
5342 Special Fees & Taxes	3,796	3,485	1,000	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	2,500
5340 Total	4,089	16,075	1,300	3,850	3,850	3,850	3,850	3,850	3,850	3,850	3,850	3,850	3,850	3,850	3,850	2,850
TOTAL SERVICES & SUPPLIES	803,533	748,827	700,889	791,118	791,118	791,118	787,636	787,636	792,050	792,050	792,050	798,450	798,450	798,450	852,950	852,950
Equipment		18,488	17,433													
5371 IT Program, USAR, Saws, Mobile		19,948														
5373 Apparatus Safety Upgrade		438,426														
75 Misc.	1,808															
Mobile Data Cost		4,780														
5377 OTS Grant Equipment	79,059			8,600	8,600	8,600										
Breathing Support																
Communication Equipment	1,808						5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Driving Simulator																
5370 Total	82,674	416,008	17,433	5,000	5,000	5,000	72,904	72,904	72,904	72,904	72,904	72,904	72,904	72,904	72,904	5,000
Total Capital Outlay	82,674	897,650	34,866	22,200	22,200	22,200	77,904	77,904	77,904	77,904	77,904	77,904	77,904	77,904	77,904	5,000
SUMMARY OF TERMS																
Salaries & Benefits	5,391,075	4,647,266	4,276,619	4,456,030	4,456,030	4,456,030	4,677,192	4,677,192	4,618,180	4,618,180	4,618,180	4,522,100	4,522,100	4,579,126	4,579,126	4,579,126
Services & Supplies	803,533	748,827	700,889	791,118	791,118	791,118	787,636	787,636	792,050	792,050	792,050	798,450	798,450	852,950	852,950	852,950
Capital Outlay	82,674	897,650	34,866	22,200	22,200	22,200	77,904	77,904	77,904	77,904	77,904	77,904	77,904	77,904	77,904	5,000
EXPENSE TOTAL	6,277,282	6,293,743	5,012,373	5,269,348	5,269,348	5,269,348	5,542,732	5,542,732	5,415,230	5,415,230	5,325,550	5,325,550	5,325,550	5,437,076	5,437,076	5,437,076
Revenue Total	6,570,378	6,187,517	4,865,668	5,388,978	5,388,978	5,388,978	5,739,469	5,739,469	5,302,413	5,302,413	4,972,953	4,972,953	4,972,953	5,039,594	5,039,594	5,039,594
End of year balance	293,096	(106,225)	(146,705)	119,630	119,630	119,630	196,737	196,737	(112,817)	(112,817)	(352,597)	(352,597)	(352,597)	(397,482)	(397,482)	(397,482)
RESERVES (SAVINGS)																
Contingency / Fund Balance	\$ 495,783	\$ 796,140	\$ 649,435	\$ 555,770	\$ 555,770	\$ 555,770	\$ 846,172	\$ 846,172	\$ 733,354	\$ 733,354	\$ 338,757	\$ 338,757	\$ 338,757	\$ 338,757	\$ 338,757	\$ 338,757
Equipment	\$ 138,764	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Building	\$ 419,000	\$ 419,000	\$ 419,000	\$ 419,000	\$ 419,000	\$ 419,000	\$ 419,000	\$ 419,000	\$ 419,000	\$ 419,000	\$ 419,000	\$ 419,000	\$ 419,000	\$ 419,000	\$ 419,000	\$ 419,000
Land	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Election	\$ -	\$ 70,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
NGEN	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Incident Reporting Software	\$ 7,436	\$ 7,436	\$ 7,436	\$ 7,436	\$ 7,436	\$ 7,436	\$ 7,436	\$ 7,436	\$ 7,436	\$ 7,436	\$ 7,436	\$ 7,436	\$ 7,436	\$ 7,436	\$ 7,436	\$ 7,436
Post Retirement	\$ 146,000	\$ 246,000	\$ 246,000	\$ 246,000	\$ 246,000	\$ 246,000	\$ 201,000	\$ 201,000	\$ 201,000	\$ 201,000	\$ 201,000	\$ 201,000	\$ 201,000	\$ 201,000	\$ 201,000	\$ 201,000
Future Retirement Liability (TRUST)	\$ 369,070	\$ 369,070	\$ 369,070	\$ 369,070	\$ 369,070	\$ 369,070	\$ 369,070	\$ 369,070	\$ 369,070	\$ 369,070	\$ 369,070	\$ 369,070	\$ 369,070	\$ 369,070	\$ 369,070	\$ 369,070
Fire Mitigation Fee	\$ 210,019	\$ 40,935	\$ 40,935	\$ 40,935	\$ 40,935	\$ 40,935	\$ 40,935	\$ 40,935	\$ 40,935	\$ 40,935	\$ 40,935	\$ 40,935	\$ 40,935	\$ 40,935	\$ 40,935	\$ 40,935
RESERVE TOTAL	\$ 1,841,072	\$ 1,217,441	\$ 1,252,441	\$ 1,252,441	\$ 1,252,441	\$ 1,252,441	\$ 1,207,441	\$ 1,207,441	\$ 1,142,441	\$ 1,142,441	\$ 1,142,441	\$ 1,142,441	\$ 1,142,441	\$ 1,142,441	\$ 1,142,441	\$ 1,177,441

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