

NEWCASTLE FIRE PROTECTION DISTRICT

2017 / 2018 Final Budget Sub Fund 360

DESCRIPTION	2016/2017	2017/2018	1/31/2018	57%
REVENUE:	ACTUAL	BUDGET	ACTUAL	%
6100 General Taxes	216,954.00	227,055.00	124,877.20	55.0%
6106 Railroad Unitary Property	216.00	231.00	127.59	55.2%
6107 Unitary Taxes	5,397.00	5,730.00	3,151.98	55.0%
6108 Property Tax Impounds	22.00	0.00		
6111 Unsecured Taxes	5,595.00	5,145.00	4,936.89	96.0%
6132 Redemption - General	-5.00	0.00	-1.75	
6140 Prior Unsecured	69.00	77.00	23.26	30.2%
6171 Current Supplemental Taxes	5,468.00	4,502.00	2,038.41	45.3%
6172 Parcel Taxes		464,580.00	256,073.69	55.1%
6196 Prior Supplement Prop. Taxes	8.00	15.00	8.78	58.5%
6950 Interest Income	9,210.00	5,000.00	5,309.55	106.2%
6957 R&T 5151 Interest Refunded	-68.00	0.00	0.56	
7205 Homeowners Property Tax	1,843.00	1,780.00	915.03	51.4%
7326 Federal - Other	0.00	0.00		
7455 State Match	0.00	0.00		
8105 Special Tax - Measure B	305,870.00	See parcel tax		
8105 Special Tax - Measure F	144,914.00	See parcel tax		
8193 Other Svc's, Strike Team Deployments	0.00	0.00		
8215 Administrative Contract	0.00	0.00		
8746 Grants- Cal Fire	0.00	20,000.00		0.0%
8764 Other Misc.	3,671.00	2,500.00	654.45	26.2%
TOTAL REVENUE:	\$699,164.00	\$736,615.00	\$398,115.64	54.0%
GENERAL RESERVES				
2453 546000 Capital Assets		397,885.00		
2453 552000 Contingencies		52,618.00		
FIRE DEVELOPMENT FEES				
2453 546000 Assigned Capital Assets		100,000.00		
COMBINED TOTAL REVENUE		\$1,287,118.00		
SALARY & WAGES:	2016/2017	2017/2018	1/31/2018	58%
SALARY & WAGES:	ACTUAL	BUDGET	ACTUAL	%
1002 Salaries and Wages	248,445.00	280,000.00	132,659.91	47.4%
1003 Extra Help (Pt. Time)	8,413.00	10,000.00	2,799.00	28.0%
1005 Overtime / Call Back	69,773.00	50,000.00	46,563.16	93.1%
1301 FICA 7.65%	27,056.00	30,000.00	14,633.97	48.8%
1310 Employee Grp. Ins.	14,869.00	20,000.00	13,929.29	69.6%
1315 Workers Comp. Ins. (.084%)	24,635.00	24,328.00	18,246.00	75.0%
1565 Emp. Ben. (other Agency)	0.00	0.00		
TOTAL SALARIES & WAGES:	\$393,191.00	\$414,328.00	\$228,831.33	55.2%

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OPERATIONS:	ACTUAL	BUDGET	ACTUAL	%
2017 Uniforms	7,524.00	6,000.00	3,990.77	66.5%
2051 Communications, Tel	4,127.00	5,000.00	2,393.42	47.9%
2140 Insur. Liab. & Gen	7,048.00	7,500.00	7,307.00	97.4%
2290 Equipment - Vehicles	17,504.00	20,000.00	10,207.82	51.0%
2405 Building & Impr. / New Building	2,759.00	10,000.00	20,104.22	201.0%
2422 Medical Oxygen	372.00	500.00	362.60	72.5%
2439 Dues, Subscriptions, & Memberships	385.00	500.00	360.00	72.0%
2456 Misc. (Special Exp.)	755.00	2,000.00	187.57	9.4%
2508 County Coll. Charges	4,508.00	4,650.00		0.0%
2511 Printing Costs	132.00	1,000.00		0.0%
2517 SB 2557 Co. Cost	4,656.00	4,475.00	3,922.10	87.6%
2522 Supplies (Equip. Misc.)	9,354.00	9,000.00	3,198.14	35.5%
2523 Office Supplies	1,277.00	2,000.00	969.38	48.5%
2528 Services / Admin. Contract	66,750.00	89,000.00	44,500.00	50.0%
2555 Consulting (Legal, Special Tax, etc)	18,342.00	20,000.00	7,235.00	36.2%
2556 Payroll services	650.00	750.00	1,078.00	143.7%
2770 Gasoline & Oil	4,344.00	5,000.00	3,504.45	70.1%
2772 Other Contract Svcs.	0.00	0.00		
2821 Small Equipment (Grant)	0.00	40,000.00	10,705.13	26.8%
2831 Precinct Elections	4,494.00	0.00		
2840 Special Exp. / Strike Team	0.00	0.00		
2844 Training	480.00	2,000.00	397.66	19.9%
2939 Admin. Board Exp. (Dir)	2,025.00	2,200.00	775.00	35.2%
2965 Utilities	8,789.00	10,000.00	6,115.02	61.2%
3547 LAFCO Dues	535.00	445.00	442.43	99.4%
3785 Local Matching Funds (Grants)	0.00	0.00		
4455 Fire Equipment	4,405.00	46,770.00	46,770.57	100.0%
4456 Buildings/site prep/plan changes	36,873.00	584,000.00	187,668.81	32.1%
TOTAL OPERATIONS:	\$208,088.00	\$872,790.00	\$362,195.09	41.5%
TOTAL EXPENSES: Salaries & Operations	\$601,279.00	\$1,287,118.00	\$591,026.42	45.9%
NET GAIN OF OPERATIONS		\$0.00	-\$192,910.78	
RESERVES:				
2455 New Station Fund Balance	397,885.00	0.00		
2453,552000: ASSIGN-Contingencies	299,074.00	246,456.00		
2453, 514000 General Reserve	59,362.00	59,362.00		
TOTAL RESERVES	\$756,321.00	\$305,818.00		

NEWCASTLE FIRE PROTECTION DISTRICT 5 YEARS OF BUDGETS AND 5 YEARS OF PROJECTIONS

	1	2	3	4	5	6	7	8	9	10
Budget Year	12/13	13/14	14/15	15/16	16/17*	17/18*	18/19*	19/20*	20/21*	21/22*
Property Tax	\$198,684	\$190,650	\$203,360	\$227,661	\$234,921	\$243,000	\$248,000	\$253,000	\$258,000	\$263,000
Interest	\$5,110	\$3,628	\$3,506	\$6,117	\$6,000	\$5,000	\$3,500	\$3,500	\$3,500	\$4,000
Special Tax Measure B	\$297,876	\$280,742	\$299,150	\$298,653	\$305,870	\$310,000	\$315,000	\$320,000	\$326,000	\$332,000
Special Tax Measure F	\$140,076	\$141,797	\$144,324	\$144,001	\$146,000	\$150,000	\$152,000	\$154,000	\$156,000	\$159,000
Miscellaneous Revenue	\$96,597	\$102,362	\$15,758	\$17,866	\$2,500	\$8,000	\$8,200	\$8,500	\$8,900	\$10,000
Strike Team (OES Pay)	\$6,942	\$17,614	\$5,751	\$55,501	\$0	\$0	\$0	\$0	\$0	\$0
Mitigation Fees (with interest)	\$16,523	\$76,483	\$36,220	\$32,284	\$29,200	\$29,000	\$30,000	\$31,000	\$32,000	\$33,000
Other Revenue Combined	\$546,601	\$546,143	\$468,489	\$522,138	\$460,370	\$473,000	\$478,700	\$486,000	\$494,400	\$505,000
***Revenue Totals	\$761,808	\$813,276	\$708,069	\$782,083	\$724,491	\$745,000	\$756,700	\$770,000	\$784,400	\$801,000

Personnel Salaries/Benefits	\$340,521	\$295,780	\$271,236	\$295,970	\$354,000	\$395,000	\$400,000	\$405,000	\$410,000	\$415,000
Service and Operations	\$82,698	\$103,012	\$74,625	\$85,359	\$103,290	\$108,000	\$112,000	\$115,000	\$118,000	\$121,000
*Fixed Assets/Capitol Expenses	\$15,146	\$214,314	\$106,507	\$70,487	\$108,000	\$408,000	\$108,000	\$108,000	\$108,000	\$108,000
Administration/Consulting	\$138,271	\$130,894	\$118,058	\$114,131	\$130,000	\$105,000	\$112,000	\$115,000	\$118,000	\$121,000
**Mitigation Expenditures	\$10,803	\$25,949	\$1,616	\$37,063	\$29,200	\$100,000	\$0	\$25,000	\$20,000	\$23,000
Expenditure Totals	\$587,439	\$769,949	\$572,042	\$603,010	\$724,490	\$1,116,000	\$732,000	\$768,000	\$774,000	\$788,000
Mitigation Reserves	\$79,579	\$130,112	\$167,948	\$163,169	\$163,000	\$63,000	\$90,000	\$92,000	\$102,000	\$112,000
*General Reserves	\$380,367	\$373,160	\$474,583	\$658,435	\$658,435	\$300,000	\$300,000	\$300,000	\$307,000	\$315,000

* New station funding

** New station funding

*** Includes Mitigation Fees

Assumptions:

- 1) Personnel salaries incorporate future California minimum wage increases
- 2) COLA's for both special taxes are evaluated annually and implemented
- 3) Special tax revenues are funding services/facilities discussed in the ballot language
- 4) The Fire District develop apparatus and major equipmnet replacement plans

3/13/2017