

Department **87** Newcastle Fire  
 Fund **531** Fire Districts Fund  
 Sub Fund **360** Newcastle Fire  
 Appropriation **8020** Newcastle Fire  
 OCA **530036** Newcastle Fire

**Placer County**  
**Revenue Status by OCA**  
**Year-to-Date Through Fiscal Month 6**  
**Ending December 31, 2017**

Percent of Fiscal Year  
 Elapsed = 50.0%

| Description  | Object Level 3 | Budgeted Revenue  | Realized Revenue  |                   | Over-Under Realized | Percent      |                |
|--|----------------|-------------------|-------------------|-------------------|---------------------|--------------|----------------|
|  |                |                   | Current Period    | Year-to-Date      |                     | Actual       | Variance       |
| Current Secured Property Taxes                           | 6100           | 227,055.00        | 124,877.60        | 124,877.20        | (102,177.80)        | 55.0%        | (5.0%)         |
| Railroad Unitary Property Taxes                          | 6106           | 231.00            | 127.59            | 127.59            | (103.41)            | 55.2%        | (5.2%)         |
| Unitary & Op Non-Unitary Property Taxes                  | 6107           | 5,730.00          | 3,151.98          | 3,151.98          | (2,578.02)          | 55.0%        | (5.0%)         |
| Current Unsecured Property Taxes                         | 6111           | 5,145.00          |                   | 4,936.89          | (208.11)            | 96.0%        | (46.0%)        |
| Delinquent Secured Property Taxes                        | 6132           |                   |                   | (1.75)            | (1.75)              |              | 50.0%          |
| Delinquent Unsecured Property Taxes                      | 6140           | 77.00             |                   | 23.26             | (53.74)             | 30.2%        | 19.8%          |
| Current Supplemental Property Taxes                      | 6171           | 4,502.00          | 2,003.68          | 2,038.41          | (2,463.59)          | 45.3%        | 4.7%           |
| Parcel Taxes   | 6172           | 464,580.00        |                   |                   | (464,580.00)        |              | 50.0%          |
| Delinquent Supplemental Property Taxes                   | 6196           | 15.00             |                   | 8.78              | (6.22)              | 58.5%        | (8.5%)         |
| <b>Total Taxes Object</b>                                |                | <b>707,335.00</b> | <b>130,160.85</b> | <b>135,162.36</b> | <b>(572,172.64)</b> | <b>19.1%</b> | <b>30.9%</b>   |
| Interest   | 6950           | 5,000.00          | 736.26            | 4,491.96          | (508.04)            | 89.8%        | (39.8%)        |
| R&T Code Section 5151 Interest Refunded                  | 6957           |                   | 0.56              | 0.56              | 0.56                |              | 50.0%          |
| <b>Total Rev from Use of Money &amp; Property Object</b> |                | <b>5,000.00</b>   | <b>736.82</b>     | <b>4,492.52</b>   | <b>(507.48)</b>     | <b>89.9%</b> | <b>(39.9%)</b> |
| Homeowners Property Tax Relief                           | 7205           | 1,780.00          | 640.52            | 915.03            | (864.97)            | 51.4%        | (1.4%)         |
| <b>Total Intergovernmental Revenue Object</b>            |                | <b>1,780.00</b>   | <b>640.52</b>     | <b>915.03</b>     | <b>(864.97)</b>     | <b>51.4%</b> | <b>(1.4%)</b>  |
| Grants-Private Funds                                     | 8746           | 20,000.00         |                   |                   | (20,000.00)         |              | 50.0%          |
| Miscellaneous Revenues                                   | 8764           | 2,500.00          |                   | 654.45            | (1,845.55)          | 26.2%        | 23.8%          |
| <b>Total Miscellaneous Revenues Object</b>               |                | <b>22,500.00</b>  | <b>0.00</b>       | <b>654.45</b>     | <b>(21,845.55)</b>  | <b>2.9%</b>  | <b>47.1%</b>   |
| <b>Total OCA 530036 Miscellaneous Revenues</b>           |                | <b>736,615.00</b> | <b>131,538.19</b> | <b>141,224.36</b> | <b>(1,845.55)</b>   | <b>26.2%</b> | <b>23.8%</b>   |

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**Expenditure Status by OCA**  
**Year-to-Date Through Fiscal Month 6**  
**Ending December 31, 2017**

Percent of Fiscal Year  
 Elapsed = 50.0%

| Description  | Object Level 3 | Appropriation       | Expenditure Current Period | Status Year-to-Date | Encumbrance | Unencumbered Balance | Pre Encumbrance | Uncommitted Balance | Percent      |               |
|--|----------------|---------------------|----------------------------|---------------------|-------------|----------------------|-----------------|---------------------|--------------|---------------|
|  |                |                     |                            |                     |             |                      |                 |                     | Actual       | Variance      |
| Salaries and Wages                                   | 1002           | 280000              | 18,331.31                  | 112,863.60          |             | 167,136.40           |                 | 167,136.40          | 40.3%        | 9.7%          |
| Extra Help   | 1003           | 10000               |                            | 2,799.00            |             | 7,201.00             |                 | 7,201.00            | 28.0%        | 22.0%         |
| Overtime & Call Back                                 | 1005           | 50000               | 7,385.25                   | 39,256.66           |             | 10,743.34            |                 | 10,743.34           | 78.5%        | (28.5%)       |
| F.I.C.A.   | 1301           | 30000               | 1,848.02                   | 11,258.81           |             | 18,741.19            |                 | 18,741.19           | 37.5%        | 12.5%         |
| Employee Group Ins                                   | 1310           | 20000               | 1,775.08                   | 10,880.74           |             | 9,119.26             |                 | 9,119.26            | 54.4%        | (4.4%)        |
| Workers Comp Insurance                               | 1315           | 24328               |                            | 12,164.00           |             | 12,164.00            |                 | 12,164.00           | 50.0%        | 0.0%          |
| <b>Total Salaries &amp; Employee Benefits Object</b> |                | <b>414,328.00</b>   | <b>29,339.66</b>           | <b>189,222.81</b>   | <b>0.00</b> | <b>225,105.19</b>    | <b>0.00</b>     | <b>225,105.19</b>   | <b>45.7%</b> | <b>4.3%</b>   |
| Uniforms   | 2017           | 6000                | 1,172.44                   | 2,916.29            |             | 3,083.71             |                 | 3,083.71            | 48.6%        | 1.4%          |
| Communication Services - Telephone                   | 2051           | 5000                | 99.92                      | 2,168.48            |             | 2,831.52             |                 | 2,831.52            | 43.4%        | 6.6%          |
| Gen Liability Ins                                    | 2140           | 7500                |                            | 7,307.00            |             | 193.00               |                 | 193.00              | 97.4%        | (47.4%)       |
| Maintenance - Equipment                              | 2290           | 20000               | 358.27                     | 8,860.85            |             | 11,139.15            |                 | 11,139.15           | 44.3%        | 5.7%          |
| Materials - Bldgs & Impr                             | 2405           | 10000               | 170.51                     | 20,012.45           |             | (10,012.45)          |                 | (10,012.45)         | 200.1%       | (150.1%)      |
| Medical, Dental & Lab Supp                           | 2422           | 500                 | 31.72                      | 192.84              |             | 307.16               |                 | 307.16              | 38.6%        | 11.4%         |
| Membership/Dues                                      | 2439           | 500                 |                            |                     |             | 500.00               |                 | 500.00              |              | 50.0%         |
| Misc Expense   | 2456           | 2000                | 187.57                     | 187.57              |             | 1,812.43             |                 | 1,812.43            | 9.4%         | 40.6%         |
| Collection Charges                                   | 2508           | 4650                |                            |                     |             | 4,650.00             |                 | 4,650.00            |              | 50.0%         |
| Printing   | 2511           | 1000                |                            |                     |             | 1,000.00             |                 | 1,000.00            |              | 50.0%         |
| SB2557 Property Tax Admin Costs                      | 2517           | 4475                | 3,922.10                   | 3,922.10            |             | 552.90               |                 | 552.90              | 87.6%        | (37.6%)       |
| Other Supplies                                       | 2522           | 9000                | 71.11                      | 1,419.72            |             | 7,580.28             |                 | 7,580.28            | 15.8%        | 34.2%         |
| Office Supplies & Exp                                | 2523           | 2000                | 358.50                     | 5,825.76            |             | (3,825.76)           |                 | (3,825.76)          | 291.3%       | (241.3%)      |
| Services   | 2528           | 89000               |                            | 44,500.00           |             | 44,500.00            |                 | 44,500.00           | 50.0%        | 0.0%          |
| Prof/Spec Svcs - Purchased                           | 2555           | 20000               | 4,710.00                   | 7,130.00            |             | 12,870.00            |                 | 12,870.00           | 35.7%        | 14.3%         |
| Prof/Spec Svcs - County                              | 2556           | 750                 |                            | 1,078.00            |             | (328.00)             |                 | (328.00)            | 143.7%       | (93.7%)       |
| Fuels & Lubricants                                   | 2770           | 5000                | 883.24                     | 3,013.79            |             | 1,986.21             |                 | 1,986.21            | 60.3%        | (10.3%)       |
| Small Equipment                                      | 2821           |                     |                            | 10,705.13           |             | (10,705.13)          |                 | (10,705.13)         |              | 50.0%         |
| Precinct Costs                                       | 2831           | 40000               |                            |                     |             | 40,000.00            |                 | 40,000.00           |              | 50.0%         |
| Training   | 2844           | 2000                | 216.00                     | 322.66              |             | 1,677.34             |                 | 1,677.34            | 16.1%        | 33.9%         |
| Commission Reimbursements                            | 2939           | 2200                | 200.00                     | 775.00              |             | 1,425.00             |                 | 1,425.00            | 35.2%        | 14.8%         |
| Utilities  | 2965           | 10000               | 686.29                     | 5,318.23            |             | 4,681.77             |                 | 4,681.77            | 53.2%        | (3.2%)        |
| AB2838 - LAFCO Fees                                  | 3547           | 445                 | 442.43                     | 442.43              |             | 2.57                 |                 | 2.57                | 99.4%        | (49.4%)       |
| <b>Total Services and Supplies Object</b>            |                | <b>242,020.00</b>   | <b>13,510.10</b>           | <b>126,098.30</b>   | <b>0.00</b> | <b>115,921.70</b>    | <b>0.00</b>     | <b>115,921.70</b>   | <b>52.1%</b> | <b>(2.1%)</b> |
| Fixed Assets - Other Agcy - Equip                    | 4455           | 46770               |                            | 46,770.57           |             | (0.57)               |                 | (0.57)              | 100.0%       | (50.0%)       |
| Fixed Assets - Other Agcy - Bldgs & Irr              | 4456           | 584000              | 144,687.85                 | 182,709.93          |             | 401,290.07           |                 | 401,290.07          | 31.3%        | 18.7%         |
| <b>Total Capital Assets Object</b>                   |                | <b>630,770.00</b>   | <b>144,687.85</b>          | <b>229,480.50</b>   | <b>0.00</b> | <b>401,289.50</b>    | <b>0.00</b>     | <b>401,289.50</b>   | <b>36.4%</b> | <b>13.6%</b>  |
| <b>Total OCA 530036 Newcastle Fire</b>               |                | <b>1,287,118.00</b> | <b>187,537.61</b>          | <b>544,801.61</b>   | <b>0.00</b> | <b>742,316.39</b>    | <b>0.00</b>     | <b>742,316.39</b>   | <b>42.3%</b> | <b>7.7%</b>   |