



NEWCASTLE FIRE PROTECTION DISTRICT

PO Box 262, 9211 CYPRESS ST, NEWCASTLE, CA 95658

916-663-3323 FAX 916-663-3907

*DIRECTORS: Lawrence Bettencourt, Jonita Elder, Robin Enos, James Heisterkamp, William Kahrl
Fire Chief Ian Gow*

FINAL BUDGET FOR FISCAL YEAR 2020-2021

The attached Final Budgets for General Operations and Mitigation Fees for Fiscal year 2020-2021 were duly passed and adopted by the Board of Directors of the Newcastle Fire Protection District at a regular meeting thereof, held on the sixteenth day of September, 2020 by the following vote on roll call:

AYES:

NAYS:

ABSENT:

Signed: _____ Attest: _____
William Kahrl, Board Chair Lawrence Bettencourt, Vice-Chair

Account	Ledger Title	General Fund
40010	TAXES-Current Secured Property	260,605
40040	TAXES-Railroad Unitary Property	254
40050	TAXES-Unitary and Op Non-Unitary Property	6,174
40060	TAXES-Current Unsecured Property	5,887
40090	TAXES-Delinquent Unsecured Property	
40180	Other Taxes	507,851
40100	TAXES-Current Supplemental Property	3,498
40110	TAXES-Delinquent Supplemental Property	
42010	Investment Income	4,000
44350	State Homeowners Property Tax Relief	1,755
46360	Other Fees and Charges	15,000
46350	Fire Services	30,000
48030	Miscellaneous	500
	TOTAL REVENUES	835,524
51010	Salaries and Wages	386,450
51030	Extra Help	6,000
51040	Overtime and Call Back	66,000
51220	Payroll Tax	36,000
51310	Employee Group Insurance	45,000
51360	Workers Comp Insurance	38,800
52030	Clothing and Personal	6,000
52040	Communication Services Expense	4,000
52060	Household Expense	3,000
52080	Insurance	7,800
52160	Maintenance	15,000
52180	Materials - Buildings & Improvements	2,000
52360	Professional and Special Services - General	146,570
52220	Laboratory Supplies	750
52240	Professional / Membership Dues	360
52260	Miscellaneous Expense	1,000
52370	Professional and Special Services - Legal	3,000
52330	Other Supplies	2,000
52460	Small Tools & Instruments	4,000
52170	Fuels & Lubricants	6,000
52570	Advertising	500
52580	Special Department Expense	3,700
52800	Utilities	12,000
54460	Fixed Assets - Other Agency - Equipment	
54440	Fixed Assets - Other Agency - Bldgs & Impr	108,000
	TOTAL EXPENDITURES	903,930
	BUDGET SURPLUS / (DEFICIT)	-68,406

NEWCASTLE FIRE MITIGATION FEES

Account	Ledger Title	Mitigation
42010	Investment Income	1,500
46440	Mitigation Fees	90,000
	TOTAL REVENUES	<u>91,500</u>
54460	Fixed Assets – Brush rig	29,200
	BUDGET SURPLUS / (DEFICIT)	<u>62,300</u>

**Newcastle Fire Protection District
Final Budget FY 2020/2021**

	<u>Actual 19/20</u>	<u>Budget 19/20</u>	<u>% of Budget</u>	<u>Final 20/21</u>
REVENUE				
Property Taxes				
40010 Current Secured Property	248,992.93	249,469.00	99.81%	260,605.00
40040 Railroad Unitary Property	233.71	234.00	99.88%	254.00
40050 Unitary Property	6,133.67	6,134.00	100.0%	6,174.00
40060 Current Unsecured	5,339.50	5,525.00	96.64%	5,887.00
40100 Current Supplemental Prop	6,452.14	4,017.00	160.62%	3,498.00
Total Property Taxes	<u>267,202.52</u>	<u>265,474.00</u>	<u>100.65%</u>	<u>276,418.00</u>
40180 Other Taxes Measure B	336,105.96	336,270.00	99.95%	340,358.00
40180 Other Taxes Measure F	163,590.12	163,338.00	100.15%	167,493.00
42010 Investment Income	4,301.75	4,000.00	107.54%	4,000.00
44350 State Homeowners Relief	1,807.30	1,751.00	103.22%	1,755.00
45010 Cal Fire VFA Grant	1,149.19			
46350 Fire Services	3,738.39	37,500.00	9.97%	30,000.00
46360 Other Fees and Charges	12,650.00	25,000.00	50.6%	15,000.00
48030 Miscellaneous	293.00	2,000.00	14.65%	500.00
Total REVENUE	<u>790,838.23</u>	<u>835,333.00</u>	<u>94.67%</u>	<u>835,524.00</u>
	790,838.23	835,333.00	94.67%	835,524.00
EXPENSES				
52030 Fire Protective clothing	16,413.33	15,000.00	109.42%	6,000.00
52040 Communication Services	4,285.96	5,000.00	85.72%	4,000.00
52060 Station/Household Expense	2,711.08	3,000.00	90.37%	3,000.00
52080 General Liability Ins	7,743.00	7,800.00	99.27%	7,800.00
52160 Equipment Maintenance	12,734.10	18,000.00	70.75%	15,000.00
52170 Fuels & Lubricants	5,539.48	7,700.00	71.94%	6,000.00
52180 Building maintenance	2,889.92	1,000.00	288.99%	2,000.00
52220 Gases, medical	883.45	1,250.00	70.68%	750.00
52240 Membership Dues	360.00	0.00	100.0%	360.00
52260 Miscellaneous Expense	848.52	1,000.00	84.85%	1,000.00
52330 General Office	1,476.28	2,500.00	59.05%	2,000.00
52360 Special Services				
Parcel Tax preparation	2,000.00	2,000.00	100.0%	2,000.00
SC2820 Personnel/policies	1,983.25	2,500.00	79.33%	2,000.00
SC2840 Parcel collection charge	4,996.09	4,980.00	100.32%	5,080.00
SC2860 Prop Tax Admin costs	4,756.23	4,550.00	104.53%	4,640.00
SC2880 Admin Services	115,375.00	102,600.00	112.45%	127,300.00
SC2900 Audit Costs	4,950.00	4,800.00	103.13%	5,100.00
SC3070 LAFCO fees	426.75	430.00	99.24%	450.00
Total 52360 Special Services	<u>134,487.32</u>	<u>121,860.00</u>	<u>110.36%</u>	<u>146,570.00</u>
52370 Professional Services	12,224.62	3,000.00	407.49%	3,000.00

**Newcastle Fire Protection District
Final Budget FY 2020/2021**

	<u>Actual 19/20</u>	<u>Budget 19/20</u>	<u>% of Budget</u>	<u>Final 20/21</u>
52460 Small Tools, Accessories	998.34	4,000.00	24.96%	4,000.00
52570 Publications Legal Notice	672.76	500.00	134.55%	500.00
52580 Special District Expense				
Board Election				500.00
SC4000 Education & Training	6,434.00	0.00	100.0%	2,000.00
SC4050 Commission Reimburse	1,175.00	0.00	100.0%	1,200.00
Total 52580 Special District Expense	<u>7,609.00</u>	<u>8,500.00</u>	<u>89.52%</u>	<u>3,700.00</u>
52800 Utilities	<u>12,888.11</u>	<u>12,000.00</u>	<u>107.4%</u>	<u>12,000.00</u>
Total EXPENSES	<u>224,765.27</u>	<u>212,110.00</u>	<u>105.97%</u>	<u>217,680.00</u>
54440 Fixed Assets Buildings	111,725.88	108,000.00	103.45%	108,000.00
Payroll Expenses				
51010 Salaries & Wages	344,233.50	373,000.00	92.29%	386,450.00
51030 Extra Help/JOA	13,151.31	10,000.00	131.51%	6,000.00
51040 Overtime Call Back	76,069.26	70,000.00	108.67%	66,000.00
51220 Payroll Tax	31,788.53	35,000.00	90.82%	36,000.00
51310 Employee Group Insurance	42,854.92	38,000.00	112.78%	45,000.00
51360 Workers Comp Insurance	38,458.00	37,350.00	102.97%	38,800.00
Total Payroll Expenses	<u>546,555.52</u>	<u>563,350.00</u>	<u>97.02%</u>	<u>578,250.00</u>
Total Expense	<u>883,046.67</u>	<u>883,460.00</u>	<u>99.95%</u>	<u>903,930.00</u>
Difference of revenues/expenses	<u>-92,208.44</u>	<u>-48,127.00</u>	<u>191.59%</u>	<u>-68,406.00</u>

**Newcastle Fire Development Fees
Draft Final Budget Fiscal Year 2020/21**

	<u>Actual 19/20</u>	<u>Budget</u>	<u>% of Budget</u>	<u>Final 21</u>
Income				
30210 Assigned reserve funds	0.00	7,000.00	0.0%	0.00
42010 Investment Income	1,402.33	1,200.00	116.86%	1,500.00
46440 Mitigation Fees	43,868.60	32,000.00	137.09%	90,000.00
Total Income	<u>45,270.93</u>	<u>40,200.00</u>	<u>112.61%</u>	<u>91,500.00</u>
Expense				
52030 Fire protection clothing	6,000.00	6,000.00	100.0%	0.00
52250 Fire Fees reimbursed	0.00	0.00	0.0%	0.00
52360 Professional Services	5,000.00	5,000.00	100.0%	0.00
54440 Fixed Assets (Buildings)	0.00	0.00	0.0%	0.00
54460 Fixed Assets (Equipment)	29,179.87	29,200.00	99.93%	29,200.00
Payroll Expenses	0.00	0.00	0.0%	0.00
Total Expense	<u>40,179.87</u>	<u>40,200.00</u>	<u>99.95%</u>	<u>29,200.00</u>
Net Income	<u><u>5,091.06</u></u>	<u><u>0.00</u></u>	<u><u>100.0%</u></u>	<u><u>62,300.00</u></u>

NEWCASTLE FIRE DISTRICT STAFF WAGES AND BENEFITS 2020-2021

Current employee payrates															
Position	Hourly	Ed	Base	FLSA	Holiday	Matching	Estimate	Health	Work	FICA SUI & ETT	Total	Total	Total		
Employee	Wage	Incentive	Salary	OT	192 hrs/yr	\$457	OT	Dental	Comp	Medicare	3.3%	Base	Pay	Pay	Pay
						Plan	15 shifts/yr	Life Cost	0.086	7.65%					& benefits
Captain Hickok	20.75	20.75	60,424	1,619	3,984	2,800	525	11,205	8,600	6,642	5,908	238	69,352	80,557	101,945
Captain Kirk	20.75	21.17	61,632	1,651	4,064	2,800	525	11,429	5,500	6,775	6,026	238	70,672	82,101	100,640
Captain Hicks	20.75	21.79	63,445	1,699	4,183	4,600	525	11,765	180	6,974	6,204	238	74,453	86,218	99,814
Engineer Knuckles	19.25	19.25	56,056	1,502	3,696	2,800	525	10,395	4,700	6,162	5,481	238	64,579	74,974	91,554
Engineer McCoy	19.25	19.25	56,056	1,502	3,696	4,600	525	10,395	180	6,162	5,481	238	66,379	76,774	88,834
Engineer Shaw	19.25	19.25	56,056	1,502	3,696	2,800	525	10,395	5,600	6,162	5,481	238	64,579	74,974	92,454
Totals			\$353,670	\$9,473	\$23,319	\$20,400	\$3,150	\$65,584	\$24,760	\$38,876	\$34,582	\$1,428	\$410,012	\$475,596	\$575,242