



# NEWCASTLE FIRE PROTECTION DISTRICT BOARD OF DIRECTORS

*Eric Sprouse   Jonita Elder   Robin Enos,   Lawrence Bettencourt,   William Kahrl*  
*Fire Chief Kirk Kushen*

## **NOTICE OF FINANCE COMMITTEE MEETING AND AGENDA TUESDAY, SEPTEMBER 12, 2017 @ 7:00 AM**

Fire Station 41, 9211 Cypress St, Newcastle CA 95658

- 1. CALL MEETING TO ORDER:** Flag Salute
- 2. COMMITTEE MEMBERS:** Director Bettencourt and Director Sprouse
- 3. PUBLIC COMMENT:**

Public comment will be limited to three (3) minutes per person, unless specifically authorized otherwise by the Committee. Please wait to be recognized by the Committee before comment.
- 4. BUSINESS ITEM:**
  - (A) Review Preliminary Budget for Fiscal Year 2017-2018 and make recommendations for the Final Budget for Fiscal Year 2017-2018 to be adopted by the full Board of Directors at the regular meeting on September 20, 2017;
- 5. MEETING ADJOURNMENT:**

***Next regular Board meeting: Wednesday, September 20, 2017***

## NEWCASTLE FPD 2017/2018 FINAL BUDGET

### REVENUE

DESCRIPTION	2016/2017	Actual 16/17	%	Final 17/18	County Estimate
6100 General Taxes	218,360.00	216,953.47	99.4%	225,000.00	227,064.65
6106 Railroad Unitary Property	240.00	216.11	90.0%	230.00	231.99
6107 Unitary Taxes	5,100.00	5,396.52	105.8%	5,300.00	5,730.88
6108 Property Tax Impounds	0.00	22.89		0.00	
6111 Unsecured Taxes	4,878.00	5,594.58	114.7%	5,500.00	5,146.52
6132 Redemption - General	0.00	-5.05	#DIV/0!	0.00	
6140 Prior Unsecured	77.00	69.02	89.6%	60.00	
6171 Current Supplemental Tax	4,451.00	5,468.20	122.9%	4,400.00	4,502.02
6196 Delinquent Supplemental	15.00	7.62	50.8%	10.00	
<b>Total Taxes</b>	<b>233,121.00</b>	<b>233,723.36</b>	<b>100.3%</b>	<b>240,500.00</b>	<b>242,676.06</b>
6950 Interest Income	6,000.00	9,210.56	153.5%	6,000.00	
6957 R&T 5151 Interest Refund	0.00	-68.57		0.00	
7205 Owners Prop Tax Relief	1,800.00	1,842.92	102.4%	1,800.00	1,777.15
8105 Special Tax Measure B	305,870.00	305,870.28	100.0%	315,100.00	
8105 Special Tax Measure F	146,000.00	144,914.54	99.3%	151,000.00	
<b>Total Direct Charges</b>	<b>451,870.00</b>	<b>450,784.82</b>	<b>99.8%</b>	<b>466,100.00</b>	
8193 Other Svc's, Strike Teams	0.00			80,000.00	Strike teams
8746 Grants-Private Funds	0.00			10,000.00	Calfire grant
8764 Other Misc.	2,500.00	3,671.56	146.9%	2,500.00	
<b>Total Revenue</b>	<b>\$695,291.00</b>	<b>\$699,164.65</b>	<b>100.6%</b>	<b>\$806,900.00</b>	

### EXPENSES SALARY & WAGES

DESCRIPTION	2016/2017	Actual 16/17	%	Final 17/18	Notes
1002 Salaries and Wages	235,000.00	248,444.62	105.7%	345,000.00	Includes Strike team pay
1003 Extra Help (Pt. Time)	9,000.00	8,412.76	93.5%	9,000.00	
1005 Overtime / Call Back	30,000.00	69,772.85	232.6%	30,000.00	
1301 FICA 7.65%	22,000.00	27,056.09	123.0%	28,000.00	
1310 Employee Grp. Ins.	36,000.00	14,869.93	41.3%	20,750.00	
1315 Workers Comp. Ins.	22,000.00	24,635.00	112.0%	28,000.00	
1565 Emp. Ben. (other Agency)	0.00			0.00	
<b>Total Salary &amp; Benefits</b>	<b>\$354,000.00</b>	<b>\$393,191.25</b>		<b>\$460,750.00</b>	

## NEWCASTLE FPD 2017/2018 FINAL BUDGET

### OPERATIONS

DESCRIPTION	2016/2017	Actual 16/17	%	Final 17/18	Notes
2017 Uniforms	7,000.00	7,523.62	107.5%	6,000.00	Staff allowance
2051 Communications, Tel	5,000.00	4,126.87	82.5%	5,000.00	lpads
2140 Insur. Liab. & Gen	8,500.00	7,048.00	82.9%	8,400.00	
2290 Equipment - Vehicles	20,000.00	17,504.26	87.5%	20,000.00	Maintenance/repairs
2405 Building & Impr.	15,000.00	2,759.40	18.4%	10,000.00	Sewer repair etc
2422 Medical Oxygen	720.00	371.92	51.7%	500.00	
2439 Dues, Subscriptions, & Membe	2,500.00	385.00	15.4%	500.00	
2456 Misc. (Special Exp.)	3,000.00	755.20	25.2%	2,000.00	
2508 County Coll. Charges	6,700.00	4,507.85	67.3%	4,650.00	
2511 Printing Costs	1,500.00	132.05	8.8%	1,000.00	
2517 SB 2557 Co. Cost	4,500.00	4,655.94	103.5%	4,750.00	County est. 4472.05
2522 Supplies (Equip. Misc.)	9,000.00	9,353.43	103.9%	9,000.00	
2523 Office Supplies	4,000.00	1,276.57	31.9%	2,000.00	
2528 Services / Admin. Contract	100,000.00	66,750.00	66.8%	100,000.00	
2555 Consulting (Legal, Special Tax,	30,000.00	18,342.47	61.1%	20,000.00	
2556 Professional Services County		650.00		750.00	Payroll services
2770 Gasoline & Oil	10,000.00	4,343.65	43.4%	5,000.00	
2772 Other Contract Svcs.	0.00			0.00	
2821 Small Equipment (Grant)	0.00			20,000.00	
2831 Precinct Elections	6,000.00	4,493.75	74.9%	0.00	
2840 Special Exp. / Strike Team	0.00			1,000.00	
2844 Training	5,000.00	480.00	9.6%	5,000.00	
2939 Admin. Board Exp. (Dir)	2,270.00	2,025.00	89.2%	2,000.00	
2965 Utilities	10,000.00	8,789.32	87.9%	10,000.00	
3547 LAFCO Dues	600.00	534.88	89.1%	600.00	
3785 Local Matching Funds (Grants)	0.00			0.00	
3785 Local Matching Funds (Grants)	0.00			0.00	
<b>Total Services and Supplies</b>	<b>\$251,290.00</b>	<b>\$166,809.18</b>		<b>\$238,150.00</b>	
4455 Fire Equipment	25,000.00	4,405.47	17.6%	33,000.00	PPE/Jaws
4456 Fire Station	\$65,000.00	36,873.17	56.7%	75,000.00	New fire station
<b>Total Capital Assets</b>	<b>\$90,000.00</b>	<b>\$41,278.64</b>	<b>45.9%</b>	<b>\$108,000.00</b>	
<b>Total Combined Expenses</b>	<b>\$695,290.00</b>	<b>\$601,279.07</b>		<b>\$806,900.00</b>	
<b>NET GAIN OF OPERATIONS</b>	<b>\$1.00</b>	<b>\$97,885.58</b>		<b>\$0.00</b>	

**NEWCASTLE FPD 2017/2018 FINAL BUDGET**

**FIRE MITIGATION FEES**

<b>REVENUE</b>	<b>2016/2017</b>	<b>Actual 16/17</b>	<b>%</b>	<b>Final 17/18</b>	<b>Notes</b>
6950 Interest	2,200.00	2,201.60	100.1%	2,200.00	
8263 Development Fees	27,000.00	25,583.60	94.8%	27,000.00	
<i>Total Revenue</i>	<i>29,200.00</i>	<i>27,785.20</i>	<i>95.2%</i>	<i>29,200.00</i>	
<b>EXPENSES</b>	<b>2016/2017</b>	<b>Actual 16/17</b>	<b>%</b>	<b>Final 17/18</b>	<b>Notes</b>
4455 Fire Apparatus	29,200.00	29,179.87	99.9%	29,200.00	
<b>TOTAL OPERATIONS</b>	<b>0.00</b>	<b>-1,394.67</b>		<b>0.00</b>	

**MITIGATION RESERVES:**

<b>DESCRIPTION</b>	<b>2016/2017</b>	<b>Actual 16/17</b>	<b>%</b>	<b>Final 17/18</b>	<b>Notes</b>
2453 546000 Cap Assets	\$110,000.00	109,081.78		110,000.00	
2453 552000: Assign Conting	\$35,000.00	34,648.90		\$35,000.00	
2455 Unassigned	\$22,500.00	16,205.76		\$16,000.00	
<b>TOTAL:</b>	<b>167,500.00</b>	<b>159,936.44</b>		<b>161,000.00</b>	

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

	1	2	3	4	5	6	7	8	9	10
<b>Budget Year</b>	<b>12/13</b>	<b>13/14</b>	<b>14/15</b>	<b>15/16</b>	<b>16/17*</b>	<b>17/18*</b>	<b>18/19*</b>	<b>19/20*</b>	<b>20/21*</b>	<b>21/22*</b>
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
<b>Strike Team (OES Pay)</b>	<b>\$6,942</b>	<b>\$17,614</b>	<b>\$5,751</b>	<b>\$55,501</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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
<b>***Revenue Totals</b>	<b>\$761,808</b>	<b>\$813,276</b>	<b>\$708,069</b>	<b>\$782,083</b>	<b>\$724,491</b>	<b>\$745,000</b>	<b>\$756,700</b>	<b>\$770,000</b>	<b>\$784,400</b>	<b>\$801,000</b>

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
<b>Expenditure Totals</b>	<b>\$587,439</b>	<b>\$769,949</b>	<b>\$572,042</b>	<b>\$603,010</b>	<b>\$724,490</b>	<b>\$1,116,000</b>	<b>\$732,000</b>	<b>\$768,000</b>	<b>\$774,000</b>	<b>\$788,000</b>
<b>Mitigation Reserves</b>	<b>\$79,579</b>	<b>\$130,112</b>	<b>\$167,948</b>	<b>\$163,169</b>	<b>\$163,000</b>	<b>\$63,000</b>	<b>\$90,000</b>	<b>\$92,000</b>	<b>\$102,000</b>	<b>\$112,000</b>
*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 equipment replacement plans

3/13/2017