26-JUL-19

FISCAL YEAR 2019-20 FINAL BUDGET

FINANCING REQUIREMENTS SCHEDULE FOR FUND 237A CALIFORNIA FIRE & RESCUE

APPROPRIATIONS BY OBJECT OF EXPENDITURE	
OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS	1,351,943
OBJECT 20 - SERVICES AND SUPPLIES	1,330,240
OBJECT 30 - OTHER FINANCING USES	
LOAN AND LEASE REPAYMENTS INTEREST AND PRINCIPLE	
TAXES/LICENSES/ASSESSMENTS JUDGEMENTS/DAMAGES	
TOTAL OBJECT 30 - OTHER FINANCING USES	
OBJECT 40 - FIXED ASSETS	
OBJECT 41 - LAND	
OBJECT 42 - STRUCTURES AND IMPROVEMENTS	
OBJECT 43 - EQUIPMENT	
OBJECT 44 - COMPUTER SOFTWARE	
OBJECT 45 - INFRASTRUCTURE	
OBJECT 46 - INTANGIBLES	
TOTAL OBJECT 40 - FIXED ASSETS	
OBJECT 50 - FUND TRANFERS OUT	
OBJECT 59 - FUND TRANSFER IN	
OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT	
OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIE	
OBJECT 80-OTHER COMMODITIES	
PROVISIONS FOR RESERVE INCREASES	
GENERAL RESERVES	
OTHER RESERVES	
TOTAL BUDGETARY REQUIREMENT	2,682,183
TOTAL DIFFERENCE	

MEANS OF FINANCING THE BUDGET REQUIREMENTS		1,990,238
ESTIMATED REVENUE		
RESERVES TO BE DECREAS		
GENERAL RESERVE DECREASE	60,000	
ENCUMBRANCE DECREASE		
OTHER RESERVE DECREASE		
TOTAL RESERVES TO BE DECREASED		60,000
FUND BALANCE AVAILABLE DECREASE		631,945
ESTIMATED LONG TEM LOAN PROCEEDS		
TOTAL AVAILABLE FINANCING		2,682,183

FUND EQUITY SCHEDULE

RESERVES	EST BALANCE AS OF 06/01/19	INCREASES	DECREASES	ADJUSTED FUND BALANCE
GENERAL	843,626		60,000	783,626
ENCUMBRANCE	0			0
OTHER	3,125			3,125
FUND BALANCE AVAILABLE	631,945	60,000	691,945	0
TOTALS	**1,478,696**	**60,000**	**751,945**	**786,751**

APPROPRIATIONS LIMIT

APPROPRIATIONS SUBJECT TO LIMIT

OVER/UNDER LIMIT

SECTION 29009 OF ARTICLE 1 OF CHAPTER 1 OF TITLE 3 OF THE GOVERNMENT CODE READS:
IN THE FINAL BUDGET THE BUDGETARY REQUIREMENTS MUST EQUAL THE AVAILABLE FINANCING

EXPENDITURE DETAIL SCHEDULE - FY 2019-20 FINAL BUDGET

SPECIAL DISTRICT (312) - CALIFORNIA FIRE & RESCUE TRAINING AUTHORITY, SAC.

Fund Center	Commitment Item	Description	FY 16-17 History	FY 17-18 History	FY 18-19 Budget	FY 18-19 As Of 06/30/19	Computed Est For FY 18-19	Final
FUND	237A	CALIFORNIA FIRE & RESCUE						
2379237	10111000	SALARIES & WAGES - REGULAR EMPLOY	579,612	586,252	977,707	696,844	696,844	1,188,628
2379237	10113200	SALARIES & WAGES - TIME/ONE HALF - O	0	21,148	0	18,339	18,339	0
2379237	10115200	TERMINAL PAY	0	0	0	2,358	2,358	0
2379237	10121000	RETIREMENT - EMPLOYER COST	0	0	0	0	0	0
2379237	10122000	OASDHI - EMPLOYER COST	44,139	46,465	75,615	54,339	54,339	89,628
2379237	10123000	GROUP INS - EMPLOYER COST	6,288	15,083	36,000	31,504	31,504	34,200
2379237	10123004	HEALTH INSURANCE VISION PLAN - EMPL	0	207	0	538	538	0
2379237	10124000	WORK COMP INS - EMPLOYER COST	50,236	22,681	40,366	27,756	27,756	36,287
2379237	10125000	SUI INS - EMPLOYER COST	419	183	800	752	752	3,200
		Object 10	**680,694**	**692,019**	**1,130,488**	**832,430**	**832,430**	**1,351,943**
2379237	20200500	ADVERTISING/LEGAL NOTICES	90	99	5,125	5,189	5,189	6,800
2379237	20202900	BUSINESS/CONFERENCE EXPENSE	86,193	68,963	106,643	116,736	116,736	162,641
2379237	20203500	EDUCATION & TRAINING SERVICE	294,488	314,375	595,729	383,255	383,255	432,717
2379237	20203600	EDUCATION & TRAINING SUPPLIES	20,324	35,408	155,459	158,177	158,177	458,597
2379237	20205100	INSURANCE - LIABILITY	15,485	23,217	30,000	23,419	23,419	30,000
2379237	20207600	OFFICE SUPPLIES	7,298	5,398	9,000	10,348	10,348	11,000
2379237	20208100	POSTAL SERVICES	666	691	900	1,124	1,124	1,300
2379237	20217100	RENTS LEASES - REAL PROPERTY	265,408	62,639	68,618	37,258	37,258	68,000
2379237	20219100	ELECTRICITY	22,152	0	0	0	0	0
2379237	20219700	TELEPHONE SERVICE	76,197	77,105	100,000	70,773	70,773	75,000
2379237	20220500	AUTOMOTIVE MAINTENANCE SERVICE	1,600	1,184	92,000	37,541	37,541	6,000
2379237	20220600	AUTOMOTIVE MAINTENANCE SUPPLIES	0	0	0	0	0	0
2379237	20227500	RENT/LEASES EQUIPMENT	12,184	16,067	16,500	(6,004)	(6,004)	19,500
2379237	20232100	CUSTODIAL SERVICES	5,498	8,100	0	0	0	0

EXPENDITURE DETAIL SCHEDULE - FY 2019-20 FINAL BUDGET
SPECIAL DISTRICT (312) - CALIFORNIA FIRE & RESCUE TRAINING AUTHORITY, SAC.

Fund Center	Commitment Item	Description	FY 16-17 History	FY 17-18 History	FY 18-19 Budget	FY 18-19 As Of 06/30/19	Computed Est For FY 18-19	Final
2379237	20232200	CUSTODIAL SUPPLIES	0	0	0	0	0	0
2379237	20234200	KITCHEN SUPPLIES	817	1,530	3,000	3,952	3,952	4,000
2379237	20250500	ACCOUNTING SERVICES	17,889	17,491	34,515	17,733	17,733	29,960
2379237	20253100	LEGAL SERVICES	123	0	10,000	0	0	0
2379237	20257100	SECURITY SERVICES	3,678	0	0	0	0	0
2379237	20259100	OTHER PROFESSIONAL SERVICES	3,702	1,417	3,600	2,345	2,345	9,000
2379237	20281100	DATA PROCESSING SERVICES	0	0	0	0	0	0
2379237	20289900	OTHER OPERATING EXPENSE - SERVICE	50,000	12,881	50,000	30,773	30,773	15,725
		Object 20	**883,792**	**646,565**	**1,281,089**	**892,619**	**892,619**	**1,330,240**
		FUNDCENTER 2379237	**1,564,486**	**1,338,584**	**2,411,577**	**1,725,049**	**1,725,049**	**2,682,183**
		FUND TOTAL 237A	**1,564,486**	**1,338,584**	**2,411,577**	**1,725,049**	**1,725,049**	**2,682,183**
		DISTRICT TOTAL	**1,564,486**	**1,338,584**	**2,411,577**	**1,725,049**	**1,725,049**	**2,682,183**

REVENUE DETAIL SCHEDULE - FY 2019-20 FINAL BUDGET
SPECIAL DISTRICT (312) - CALIFORNIA FIRE & RESCUE TRAINING AUTHORITY, SAC.

Fund Center	Commitment Item	Description	FY 16-17 History	FY 17-18 History	FY 18-19 Budget	FY 18-19 As Of 06/30/19	Computed Est For FY 18-19	Final
FUND 237A	CALIFORNIA FIRE & RESCUE							
2379237	94941000	INTEREST INCOME	(8,606)	(23,916)	(2,500)	(34,327)	(34,327)	(10,000)
		Object 94	**(8,606)**	**(23,916)**	**(2,500)**	**(34,327)**	**(34,327)**	**(10,000)**
2379237	95953100	AID LOCAL GOV AG	(1,060,000)	(800,000)	(800,000)	(784,000)	(784,000)	(800,000)
2379237	95956900	STATE AID OTHER MISC PROGRAMS	(10,000)	(40,000)	0	0	0	0
		Object 95	**(1,070,000)**	**(840,000)**	**(800,000)**	**(784,000)**	**(784,000)**	**(800,000)**
2379237	96969300	EDUCATION/TRAINING	0	0	0	0	0	0
2379237	96969900	SVC FEES OTHER	(139,707)	(283,102)	(410,520)	(477,819)	(477,819)	(622,993)
		Object 96	**(139,707)**	**(283,102)**	**(410,520)**	**(477,819)**	**(477,819)**	**(622,993)**
2379237	97979000	MISCELLANEOUS OTHER REVENUES	(613,966)	(428,504)	(528,035)	(450,327)	(450,327)	(557,245)
		Object 97	**(613,966)**	**(428,504)**	**(528,035)**	**(450,327)**	**(450,327)**	**(557,245)**
		FUNDCENTER 2379237	**(1,832,279)**	**(1,575,522)**	**(1,741,055)**	**(1,746,473)**	**(1,746,473)**	**(1,990,238)**
		FUND TOTAL 237A	**(1,832,279)**	**(1,575,522)**	**(1,741,055)**	**(1,746,473)**	**(1,746,473)**	**(1,990,238)**
		DISTRICT TOTAL	**(1,832,279)**	**(1,575,522)**	**(1,741,055)**	**(1,746,473)**	**(1,746,473)**	**(1,990,238)**

FY 2019/20 FINAL BUDGET SUMMARY

EXPENSES

ADMIN/OPERATION COSTS

Salary	$	528,529
Health Benefits	$	34,200
Vacation Benefits	$	8,000
Workers Compensation	$	36,287
FICA/MEDICARE Taxes	$	39,700
Unemployment	$	3,200
Salary & Benefits	**$**	**649,916**

Travel/Conferences	$	20,000
Services/Supplies	$	160,325
Rent/Lease Property	$	68,000
Rent/Lease Equipment	$	19,500
Liability Insurance	$	30,000
Operational Expenses:	**$**	**297,825**

TRAINING COSTS

State Fire Training		
Salary/FICA/Fees	$	210,692
Travel/Conferences	$	31,700
Services/Supplies	$	293,352
	$	**535,744**
Contracted Training		
Salary/FICA/Fees	$	299,087
Services/Supplies	$	64,235
	$	**363,322**
US&R MOBEX		
Salary/FICA/Fees	$	65,448
Travel/Conferences	$	44,586
Services/Supplies	$	409,966
****4 exercises**	**$**	**520,000**

US&R Contract Training		
Salary/FICA/Fees	$	57,635
Travel/Conferences	$	10,220
Services/Supplies	$	19,394
	$	**87,249**
US&R Training		
Salary/FICA/Fees	$	77,625
Travel/Conferences	$	56,135
Services/Supplies	$	94,367
	$	**228,127**

REVENUE

Fund Balance	**$**	**303,818**

Prior FY Rollover / Reserves

Mobex FY 18/19	$	260,000
US&R Funds FY 18/19	$	68,127
US&R Reserves	$	60,000
	$	**388,127**

Member Agency Contributions

Sacramento Metro	$	45,000
Sacramento City	$	45,000
Cal OES	$	350,000
Cal OES USR Training	$	100,000
Cal OES Mobex	$	260,000
	$	**800,000**

Training & Misc Revenue

Interest Income	$	10,000
Student Tuitions (SFT)	$	639,553
Contracted Trng (US&R)	$	104,699
Contracted Trng (Admin Fee	$	435,986
	$	**1,190,238**

TOTAL REVENUE	**$**	**2,682,183**
TOTAL EXPENSES	**$**	**2,682,183**