FISCAL YEAR 2018-19 FINAL BUDGET

FINANCING REQUIREMENTS SCHEDULE FOR FUND **237A** CALIFORNIA FIRE & RESCUE

APPROPRIATIONS BY OBJECT OF EXPENDITURE	
OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS	1,115,488
OBJECT 20 - SERVICES AND SUPPLIES	1,236,089
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 IMPROVEMENT	
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	46,547
OTHER RESERVES	
TOTAL BUDGETARY REQUIREMENT	2,398,124
TOTAL DIFFERENCE	

MEANS OF FINANCING THE BUDGET REQUIREMENTS	1,741,055
ESTIMATED REVENUE	
RESERVES TO BE DECREAS	
GENERAL RESERVE DECREASE	
ENCUMBRANCE DECREASE	
OTHER RESERVE DECREASE	
TOTAL RESERVES TO BE DECREASED	
FUND BALANCE AVAILABLE DECREASE	657,069
ESTIMATED LONG TEM LOAN PROCEEDS	
TOTAL AVAILABLE FINANCING	2,398,124

FUND EQUITY SCHEDULE

RESERVES	BALANCE AS OF 07/01/18	INCREASES	DECREASES	ADJUSTED FUND BALANCE
GENERAL	797,079	46,547		843,626
ENCUMBRANCE	0			
OTHER	3,125			3,125
FUND BALANCE AVAILABLE	657,069		657,069	0
TOTALS	1,457,273	46,547	657,069	846,751

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 2018-19 FINAL BUDGET

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

Fund Center	Commitment Item	Description	FY 15-16 History	FY 16-17 History	FY 17-18 Budget	FY 17-18 As Of 06/30/18	Computed Est For FY 17-18	Final
FUND 237A		CALIFORNIA FIRE & RESCUE						
2379237	10111000	SALARIES & WAGES - REGULAR EMPLOY	825,251	579,612	817,107	586,252	586,252	962,707
2379237	10113200	SALARIES & WAGES - TIME/ONE HALF - O	0	0	0	21,148	21,148	0
2379237	10121000	RETIREMENT - EMPLOYER COST	443	0	0	0	0	0
2379237	10122000	OASDHI - EMPLOYER COST	61,501	44,139	62,463	46,465	46,465	75,615
2379237	10123000	GROUP INS - EMPLOYER COST	7,528	6,288	21,600	15,083	15,083	36,000
2379237	10123004	HEALTH INSURANCE VISION PLAN - EMPL	0	0	0	207	207	0
2379237	10124000	WORK COMP INS - EMPLOYER COST	64,490	50,236	25,895	22,681	22,681	40,366
2379237	10125000	SUI INS - EMPLOYER COST	4,414	419	800	183	183	800
		Object 10	**963,627**	**680,694**	**927,865**	**692,019**	**692,019**	**1,115,488**
2379237	20200500	ADVERTISING/LEGAL NOTICES	0	90	1,660	99	99	5,125
2379237	20202900	BUSINESS/CONFERENCE EXPENSE	46,211	86,193	61,942	68,963	68,963	106,643
2379237	20203500	EDUCATION & TRAINING SERVICE	159,601	294,488	400,508	314,375	314,375	585,729
2379237	20203600	EDUCATION & TRAINING SUPPLIES	0	20,324	57,362	35,408	35,408	120,459
2379237	20205100	INSURANCE - LIABILITY	20,224	15,485	30,000	23,217	23,217	30,000
2379237	20207600	OFFICE SUPPLIES	5,978	7,298	9,000	5,398	5,398	9,000
2379237	20208100	POSTAL SERVICES	1,651	666	900	691	691	900
2379237	20211200	BUILDING MAINTENANCE SUPPLIES	0	0	0	0	0	0
2379237	20217100	RENTS LEASES - REAL PROPERTY	458,988	265,408	65,019	62,639	62,639	68,618
2379237	20219100	ELECTRICITY	55,573	22,152	0	0	0	0
2379237	20219700	TELEPHONE SERVICE	68,770	76,197	125,000	77,105	77,105	100,000
2379237	20220500	AUTOMOTIVE MAINTENANCE SERVICE	2,617	1,600	1,000	1,184	1,184	92,000
2379237	20220600	AUTOMOTIVE MAINTENANCE SUPPLIES	0	0	0	0	0	0
2379237	20223100	FIRE/CRASH/RESCUE SERVICE	0	0	0	0	0	0
2379237	20223600	FUEL & LUBRICANTS	0	0	0	0	0	0

EXPENDITURE DETAIL SCHEDULE - FY 2018-19 FINAL BUDGET

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

Fund Center	Commitment Item	Description	FY 15-16 History	FY 16-17 History	FY 17-18 Budget	FY 17-18 As Of 06/30/18	Computed Est For FY 17-18	Final
2379237	20227500	RENT/LEASES EQUIPMENT	14,159	12,184	16,500	16,067	16,067	16,500
2379237	20229100	OTHER EQUIPMENT MAINTENANCE SERV	0	0	0	0	0	0
2379237	20229200	OTHER EQUIPMENT MAINTENANCE SUPP	0	0	0	0	0	0
2379237	20232100	CUSTODIAL SERVICES	2,936	5,498	8,900	8,100	8,100	0
2379237	20232200	CUSTODIAL SUPPLIES	0	0	0	0	0	0
2379237	20234200	KITCHEN SUPPLIES	626	817	900	1,530	1,530	3,000
2379237	20250500	ACCOUNTING SERVICES	14,281	17,889	45,968	17,491	17,491	34,515
2379237	20253100	LEGAL SERVICES	13,863	123	0	0	0	10,000
2379237	20254100	PERSONNEL SERVICES	0	0	0	0	0	0
2379237	20257100	SECURITY SERVICES	8,651	3,678	0	0	0	0
2379237	20259100	OTHER PROFESSIONAL SERVICES	2,164	3,702	3,600	1,417	1,417	3,600
2379237	20281100	DATA PROCESSING SERVICES	0	0	0	0	0	0
2379237	20281200	DATA PROCESSING SUPPLIES	0	0	0	0	0	0
2379237	20289800	OTHER OPERATING EXPENSE - SUPPLIE	0	0	0	0	0	0
2379237	20289900	OTHER OPERATING EXPENSE - SERVICE	0	50,000	46,000	12,881	12,881	50,000
		Object 20	**876,293**	**883,792**	**874,259**	**646,565**	**646,565**	**1,236,089**
2379237	30370000	CONTR OTHER AGENCIES	0	0	0	0	0	0
		Object 30					**0**	0
		FUNDCENTER 2379237	**1,839,920**	**1,564,486**	**1,802,124**	**1,338,583**	**1,338,584**	**2,351,577**
		FUND TOTAL 237A	**1,839,920**	**1,564,486**	**1,802,124**	**1,338,583**	**1,338,584**	**2,351,577**
		DISTRICT TOTAL	**1,839,920**	**1,564,486**	**1,802,124**	**1,338,583**	**1,338,584**	**2,351,577**

REVENUE DETAIL SCHEDULE - FY 2018-19 FINAL BUDGET
SPECIAL DISTRICT (312) - CALIFORNIA FIRE & RESCUE TRAINING AUTHORITY, SAC.

Fund Center	Commitment Item	Description	FY 15-16 History	FY 16-17 History	FY 17-18 Budget	FY 17-18 As Of 06/30/18	Computed Est For FY 17-18	Final
FUND 237A	CALIFORNIA FIRE & RESCUE							
2379237	94941000	INTEREST INCOME	12,928	(8,606)	(2,500)	(23,916)	(23,916)	(2,500)
		Object 94	**12,928**	**(8,606)**	**(2,500)**	**(23,916)**	**(23,916)**	**(2,500)**
2379237	95953100	AID LOCAL GOV AG	(856,831)	(1,060,000)	(800,000)	(800,000)	(800,000)	(800,000)
2379237	95956900	STATE AID OTHER MISC PROGRAMS	0	(10,000)	0	(40,000)	(40,000)	0
		Object 95	**(856,831)**	**(1,070,000)**	**(800,000)**	**(840,000)**	**(840,000)**	**(800,000)**
2379237	96969300	EDUCATION/TRAINING	(114,406)	0	0	0	0	0
2379237	96969900	SVC FEES OTHER	(242,252)	(139,707)	(232,374)	(283,102)	(283,102)	(410,520)
		Object 96	**(356,658)**	**(139,707)**	**(232,374)**	**(283,102)**	**(283,102)**	**(410,520)**
2379237	97974000	INSURANCE PROCEEDS	0	0	0	0	0	
2379237	97979000	MISCELLANEOUS OTHER REVENUES	(642,653)	(613,966)	(346,944)	(428,504)	(428,504)	(528,035)
		Object 97	**(642,653)**	**(613,966)**	**(346,944)**	**(428,504)**	**(428,504)**	**(528,035)**
		FUNDCENTER 2379237	**(1,843,214)**	**(1,832,279)**	**(1,381,818)**	**(1,575,521)**	**(1,575,522)**	**(1,741,055)**
		FUND TOTAL 237A	**(1,843,214)**	**(1,832,279)**	**(1,381,818)**	**(1,575,521)**	**(1,575,522)**	**(1,741,055)**
		DISTRICT TOTAL	**(1,843,214)**	**(1,832,279)**	**(1,381,818)**	**(1,575,521)**	**(1,575,522)**	**(1,741,055)**

FY 2018/19 FINAL BUDGET SUMMARY

EXPENSES

Reserves		
Transfer to reserves	**$**	**46,547**
ADMIN/OPERATION COSTS		
Salary	$	433,680
Health Benefits	$	36,000
Vacation Benefits	$	6,960
Workers Compensation	$	3,631
FICA/MEDICARE Taxes	$	33,709
Unemployment	$	800
Salary & Benefits	**$**	**514,780**
Services/Supplies	$	317,425
Rent/Lease Property	$	68,618
Rent/Lease Equipment	$	16,500
Liability Insurance	$	30,000
Other Operating expenses	$	50,000
Operational Expenses:	**$**	**482,543**
TRAINING COSTS		
State Fire Training		
Salary/FICA/Work Comp	$	124,000
Services/Supplies	$	168,000
	$	**292,000**
Contracted Training		
Salary/FICA/Work Comp	$	311,687
Services/Supplies	$	69,769
	$	**381,456**
US&R Training		
Salary/FICA/Work Comp	$	45,720
Services/Supplies	$	54,280
	$	**100,000**
US&R Contracted Training		
Salary/FICA/Work Comp	$	61,007
Services/Supplies	$	29,791
	$	**90,798**
US&R MOBEX		
Salary/FICA/Work Comp	$	58,294
Services/Supplies	$	431,706
****4 exercises**	**$**	**490,000**
TOTAL EXPENSES	**$**	**2,398,124**

REVENUE

County Balance		
Fund Balance	**$**	**657,069**
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		
Student Tuitions	$	410,520
Misc Training (Admin fees)	$	528,035
Interest Income	$	2,500
	$	**941,055**
TOTAL REVENUE	**$**	**2,398,124**

RESERVE FUNDS

US&R Reserve	$	155,769
Mobex Reserve	$	313,291
CFRTA Reserve	$	328,019
TOTAL RESERVES	**$**	**797,079**

9/17/18