



Joe Gear
Executive Director

California Fire & Rescue Training Authority, Sacramento

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Governing Council

Fire Chief Kim Zagaris, Chairperson
Deputy Chief Leo Baustian
Director Matt Kelly

California Emergency Management Agency
Sacramento Fire Department
Sacramento Metropolitan Fire District

Date: September 2, 2009
To: Governing Council
From: Joe Gear, Executive Director
Subject: 2009/2010 Final Budget

TOPIC

This report with attachments represents the 2009-2010 Final Budget.

SUMMARY

The attached budget is the recommended Final Budget for Fiscal Year 2009/2010. As per statutory requirement, the Final Budget is due to the County of Sacramento on or before June 30, 2009.

DISCUSSION

Revenues

The member financial contributions have been calculated in accordance with the amended Joint Powers Agreement that was adopted on March 9, 2003. In addition to financial contributions, each member agency contributes staff hours to the JPA. The following are the cash contributions from each member agency:

Sacramento Metropolitan Fire Department	\$ 45,000
Sacramento City Fire Department	\$ 45,000
California Emergency Management Agency	\$ 450,000

The California Emergency Management Agency ("CalEMA") total cash contribution of \$450,000 was initiated in Assembly Bill 1571 that was an amendment to the State of California Budget Act of 1997. On an annual basis, \$100,000 of the \$450,000 contribution is under the distribution control of the California Emergency Management Agency for USAR Training.

In addition to cash contributions, each member agency assigns staff to the JPA. The cash contributions and staff commitment is measured to determine the percentage of contribution by each member agency. The following are the total cash and staff contributions:

Sacramento Metropolitan Fire Department	31.56%
Sacramento City Fire Department	29.88%
Office of Emergency Services	38.56%

Other revenues are acquired by the sponsorship of tuition based training programs whereby tuition is collected to support expenditures of the training, including primary use of classroom and office space in building 686.

Expenditures

Expenditures allocated in this budget support operational expenses, instructor compensation, training costs, administrative needs and member agency contributions to the Northern California Regional Public Safety Training Authority for the use of academy offices and classroom space.

Allocated in this budget is \$262,433 in salary and benefits for the administrative assistant position, a financial processing position, an office technician, part-time clerical position and a logistics assistant.

Position	Salary	Benefits
Business Manager	\$94,500	\$40,693
Secretary – Office Tech	\$46,555	\$20,261
PT Secretary- Finance	\$36,000	None
PT Clerical – Office Asst	\$19,500	None
Logistics Assistant	\$40,000	None

Currently, the JPA employs two permanent employees, one part-time employee for financial processing, and a logistics position. During this fiscal year, will add the part-time office assistant. The benefits of an employee for the JPA are as follows:

- Continuity in implementing and developing policies and procedures
- A dedicated point of contact and liaison for instructors, students, training staff, OES Task Force members, member agency representatives, council members, stakeholders, and the public.
- Thorough communications and project management
- Accurate accounting and fiscal management
- Administrative Support
- Efficiency and professionalism
- Accurate accounting and consistency in transaction processing
- Inventory control and management
- Facility and training site management
- Timely processing of financial documents
- Support of day-to-day operations in order to maintain an efficient level of customer service
- Support the continued growth of the JPA

Fund Balance

The fund balance in the operating budget from the 2008/2009 is \$4,646,040. Of the fund balance, \$1,127,150 is remaining funds not expended for OES USAR Training. Staff is recommending those funds and \$3,518,890 of fund balance be re-allocated to the 2009/2010 Budget.

Reserves

The JPA has balance of \$5,824 remaining in the McClellan Trust account.

Facilities and Training Site

Construction of the JPA training facilities is expected to occur this fiscal year and \$3,800,000 has been allocated in the budget for this project.

Budget Methodology

The budget is separated into divisions for better tracking of costs. They are as follows:

01 - Administration – General administrative costs to maintain the operations of the JPA which include such items as legal services, auditing, professional services, workers compensation, liability insurance, and rental of equipment (copy machine).

02 – USAR/JPA – Costs to facilitate the training of USAR teams.

03 – Other Training Events – These costs are tuition based. Expenses are made against the revenues (tuition) received.

04 – Grant – Grant funds to support expenditures of statewide initiatives.

FISCAL IMPACT

This Final Budget meets the requirement of a balanced budget whereby expenditures do not exceed available revenue sources. This budget is primarily funded by annual reoccurring revenues, in addition to fund balance for the construction of the facilities and training site.

RECOMMENDATION

Review, provide input to staff, and adopt the 2009/2010 Final Budget.



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Sacramento Fire Department
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RESOLUTION NO. 136

BEFORE THE GOVERNING COUNCIL OF THE CALIFORNIA FIRE AND RESCUE TRAINING AUTHORITY

RESOLUTION ADOPTING THE 2009/2010 FINAL BUDGET

WHEREAS, hearings have been terminated during which time all additions and deletions to the Final Budget for 2009/2010 were made, and

THEREFORE, BE IT RESOLVED in accordance with Section 13890 of the Health and Safety Code, the Final Budget for the fiscal year 2009/2010 be and is hereby adopted in accordance with the following:

Salaries and Employee Benefits	\$1,983,984
Service and Supplies	1,268,799
Contributions to Other Agencies	160,000
Fixed Assets	
Structures and Improvements	3,800,000
Equipment	40,000
Contingency	0
TOTAL BUDGET REQUIREMENTS	\$7,252,783

BE IT RESOLVED that the Governing Council hereby requests the Auditor-Controller to cancel the current designated reserve accounts and set the following designated reserve account:

Capital Improvement Reserve	\$0
McClellan Trust Fund Balance (237B)	\$5,824

BE IT RESOLVED, that the means of financing the expenditure program will be by monies derived from Revenue to Accrue and Fund Balance Available.

BE IT RESOLVED that the Final Budget be and is hereby adopted in accordance with the attachments which show in detail the approved appropriations, revenues and methods of financing attached hereto and by reference made a part hereof.

ON A MOTION by Council Member Kelly, seconded by Council Member Baustian, the foregoing resolution was passed and adopted this 18th day of September, 2009, by the following vote to wit:

AYES: Baustian, Kelly, Zagaris

NOES: - 0 -

ABSENT: - 0 -

CALIFORNIA FIRE AND RESCUE
TRAINING AUTHORITY

By: [Signature]
Chairperson, Governing Council

Attested By:

[Signature]
Clerk of the Council

**CA Fire and Rescue Training Authority
Cal EMA Fund Status Report
Fiscal Year 2008-09**

US&R Funds	US&R	Donation	MOBEX	Total
FY 08/09 funds (\$100,000 annual contribution)	\$ 100,000			\$ 100,000
US&R Fund Balance from FY 07/08	\$ 407,809	\$ 2,581		\$ 410,390
US&R Fund Balance from FY 07/08 MOBEX			\$ 615,939	\$ 615,939
Total available US&R funds	\$ 507,809	\$ 2,581	\$ 615,939	\$ 1,126,329
Funds/Tuition Rcvd				
MOBEX 2009 (\$260,000)			\$ 260,000	\$ 260,000
IATA Manuals	\$ 2,158			\$ 2,158
				\$ -
				\$ -
				\$ -
Total Funds/Tuition Received	\$ 2,158	\$ -	\$ 260,000	\$ 262,158
Total	\$ 509,967	\$ 2,581	\$ 875,939	\$ 1,388,487
US&R ~ FY 08/09				
Canine Donation		\$ 485		\$ 485
MOBEX - CA TF 3 2008			\$ 95,548	\$ 95,548
MOBEX - CA TF 4 2008			\$ 100,000	\$ 100,000
MOBEX - ADMIN 2008			\$ 15,738	\$ 15,738
Heavy Equipment & Rigging Specialist	\$ 1,998			\$ 1,998
IATA Southern CA	\$ 8,030			\$ 8,030
IATA Northern CA	\$ 7,948			\$ 7,948
Helo Aquatic Rescue	\$ 13,052			\$ 13,052
Swiftwater Boat Operator	\$ 2,293			\$ 2,293
Rescue Systems Curriculum Workgroup			\$ 938	\$ 938
USAR Training Working Group	\$ 1,541			\$ 1,541
USAR Travel/Training Supplies/Equipment	\$ 13,766			\$ 13,766
Total expended US&R funds	\$ 48,629	\$ 485	\$ 212,223	\$ 261,336
Net US&R funds	\$ 461,338	\$ 2,096	\$ 663,716	\$ 1,127,150

**California Fire and Rescue Training Authority
Budget History**

ACCOUNT TITLE		Revenue 2000/2001 Actual	Revenue 2001/2002 Actual	Revenue 2002/2003 Actual	Revenue 2003/2004 Actual	Revenue 2004/2005 Actual	Revenue 2005/2006 Actual	Revenue 2006/2007 Actual	Revenue 2007/2008 Actual	Revenue 2008/2009 Actual	Revenue 2009/2010 Final
Acct.	Annual Revenue:										
9410	Interest	71,259	63,690	58,460	47,831	72,758	148,820	213,383	200,568	119,816	150,000
9529	In Lieu Taxes/ Other/ Interesse Prior Year	0	0	0	0	0	0	0	0	0	69,705
9531	Member Agency Contributions	540,000	777,000	740,000	584,883	889,839	964,784	1,023,378	1,390,127	906,439	800,000
9569	State Aid Other Misc Programs (Grant)	0	0	0	0	0	0	932,518	2,986,754	0	0
9693	Educ/Trng Services (Los Rios)	0	0	0	19,279	18,411	8,173	20,136	19,586	114,282	486,538
9699	Other Training (Tuition Based)	88,115	76,884	125,377	129,684	160,142	132,280	210,147	347,136	692,098	1,000,000
9730	Donations	0	12,000	5,000	24	8,000	0	0	0	0	0
9740	Insurance Proceeds	535	0	0	0	84	210	13	0	216	500
9790	Other/Misc. Revenues	182	0	29,193	26	38,955	66,498	134,537	45,667	76,713	100,000
										14,651	
	Total Annual Revenues	700,091	929,574	958,030	781,727	1,188,189	1,320,765	2,534,113	4,989,838	1,924,216	2,606,743
0740	Fund Balance - OES	58,000	74,426	382,514	619,034	563,181	560,255	637,515	725,873	1,026,329	1,127,150
	Fund Balance			631,775	691,908	1,627,746	2,312,461	2,523,864	3,067,349	3,800,759	3,518,890
	Reserve - Construction					332,514		605,754			
	Fund Balance Adjustment (Prior Year)	(28)									
	Total Funding Sources	758,063	1,004,000	1,972,319	2,092,669	3,711,630	4,193,481	6,301,246	8,783,060	6,751,304	7,252,783
ACCOUNT TITLE		Expended 2000/2001 Actual	Expended 2001/2002 Actual	Expended 2002/2003 Actual	Expended 2003/2004 Actual	Expended 2004/2005 Actual	Expended 2005/2006 Actual	Expended 2006/2007 Actual	Expended 2007/2008 Actual	Expended 2008/2009 Actual	Expenses 2009/2010 Final
	Annual Expenditures:										
1110	SALARIES & WAGES	66,023	74,203	70,644	163,375	187,013	299,988	419,604	548,417	748,679	1,825,507
1210	RETIREMENT			2,612	11,418	21,182	22,366	19,006	21,546	26,781	30,000
1220	FICA/MEDICARE	4,605	4,464	3,389	9,106	12,405	8,275	8,208	15,390	36,537	78,293
1230	GROUP HEALTH INSURANCE			5,751	8,356	9,823	18,765	15,415	18,142	24,169	26,000
1240	WORKERS COMPENSATION	2,706	1,817	1,845	6,179	6,015	6,664	6,400	9,553	17,547	24,184
	TOTAL EMPLOYEE BENEFITS	73,334	80,484	84,241	198,434	236,438	356,058	468,632	613,049	853,713	1,983,984
2005	ADV/LEGAL NOTICES	0	77	0	92	805	215	1,646	1,096	910	2,000
2015	BLUEPRT, PHOTO SERV.	0	0	0	0	0	0	0	0	0	0
2021	BOOKS, SUBSCRIPTION SERV.	0	0	0	0	0	0	0	0	0	0
2022	BOOKS, SUBSCRIPTION (PERM. LIBRARY)	0	0	0	0	0	0	0	0	0	0
2027	CASSETTE SUPPLIES	0	0	0	0	0	0	0	0	0	0
2029	BUSINESS/CONF. EXP.	128	689	4,452	1,503	3,235	4,497	7,897	23,687	6,109	38,000
2035	EDUCATION TRAINING SERVICES	54,469	75,455	105,595	188,935	206,436	214,553	161,667	215,472	304,430	466,502
2036	EDUCATION TRAINING SUPPLIES	59,456	29,747	26,264	39,432	69,864	99,561	47,484	112,744	433,182	492,402
2051	LIABILITY INSURANCE	2,730	2,733	3,721	3,886	3,962	5,522	6,505	6,545	6,641	12,000
2061	MEMBERSHIPS	0	0	0	0	0	0	0	0	0	0
2065	MICRO, PHOTO SERVICE	0	0	0	0	0	0	0	0	0	0
2066	MICRO, PHOTO SUPPLIES	0	0	0	0	0	0	0	0	0	0
2076	OFFICE SUPPLIES	0	780	3,323	1,050	2,188	2,122	2,651	6,355	5,515	7,000
2081	POSTAGE SERVICE	107	677	483	531	415	625	1,403	3,020	3,055	3,445
2085	PRINTING SERVICES	0	0	0	0	0	0	0	0	0	0

**California Fire and Rescue Training Authority
Budget History**

ACCOUNT TITLE	Expended 2000/2001 Actual	Expended 2001/2002 Actual	Expended 2002/2003 Actual	Expended 2003/2004 Actual	Expended 2004/2005 Actual	Expended 2005/2006 Actual	Expended 2006/2007 Actual	Expended 2007/2008 Actual	Expended 2008/2009 Actual	Expenses 2009/2010 Final
General Operating Expense	116,890	110,158	143,838	235,429	286,905	327,095	229,253	368,919	759,842	1,021,349
2103 AGRICULTURAL SERV.	0	0	150	0	1,437	700	1,550	2,162	0	1,000
2104 AGRICULTURAL SUPPL.	0	0	0	0	0	0	0	0	0	0
2111 BLDG./GROUNDS MAINT. SERVICE	0	0	0	125	875	750	625	750	750	1,000
2112 BLDG./GROUNDS MAINT. SUPPLY	0	0	0	0	0	0	0	0	0	0
2171 RENT LEASE OF REAL OR OTHER PROPERTY	0	0	0	0	0	0	0	0	0	0
Buildings & Grounds Expense	0	0	150	125	2,312	1,450	2,175	2,912	750	2,000
2191 ELECTRICITY	0	15,374	2,321	0	0	24	0	0	0	0
2192 GAS	0	1,078	0	0	0	0	0	0	0	0
2193 REFUSE COLLECTION	0	0	1,008	1,691	4,661	1,238	294	7,190	5,926	8,000
2195 SEWAGE SERVICE	0	0	0	0	0	0	0	0	0	0
2197 TELEPHONE SERVICES	16	0	44	3,384	3,982	4,083	4,329	4,788	7,266	10,000
2198 WATER SERVICES	0	0	0	0	0	0	0	0	0	0
Utilities Expense	16	16,452	3,373	5,075	8,643	5,345	4,623	11,978	13,192	18,000
2226 EXPENDABLE TOOLS	0	0	0	0	0	0	0	0	0	0
2231 FIRE/VEHICLE SERV.	0	0	0	0	0	0	0	0	0	0
2232 FIRE /VEHICLE SUPPLY	0	0	0	0	0	0	200,969	1,520,924	3,967	0
2236 FUEL LUBRICANT SUPPLY	356	0	0	0	0	27	0	0	0	0
2251 MEDICAL EQUIP. SERVICES	0	0	0	0	0	0	0	0	0	0
2261 OFFICE EQ. MAINT. SERV.	0	0	0	0	0	0	0	0	0	950
2275 RENTS/LEASES EQUIP.	13,642	11,871	4,447	2,584	0	0	5,151	0	21,539	20,000
2291 OTHER EQ. MAINT. SERV.	0	0	0	225	0	0	1,114	377	1,667	2,500
2292 OTHER EQ. MAINT. SUPPLY	2,253	0	124	499	0	0	1,188	3,443	443	2,500
Equipment Expense	16,251	11,871	4,571	3,308	0	27	208,422	1,524,744	27,616	25,950
2314 SAFETY, CLOTHING/SUPPL	0	0	0	0	0	0	0	0	0	0
2321 CUSTODIAL SERVICES	0	0	0	0	0	0	0	0	0	0
2322 CUSTODIAL SUPPLIES	0	0	0	0	0	0	0	0	0	0
2342 KITCHEN, DINING SUPPL.	0	0	0	0	0	0	0	0	0	0
Household Expense	0	0								
2443 MEDICAL SERVICES	0	0	0	0	0	0	0	0	0	0
Medical Expense	0	0								
2505 ACCOUNTING/FINANCIAL	7,250	535	7,781	455	493	972	23,472	11,634	15,764	38,500
2531 LEGAL SERVICES	628	0	0	0	0	0	0	0	1,534	20,000
2541 PERSONNEL SERVICES	0	0	0	18,420	0	0	0	0	0	0
2591 OTHER PROF. SERV.	0	49,941	1,400	7,371	23,615	21,861	24,288	5,650	8,373	30,000
Professional Service Expense	7,878	50,476	9,181	26,246	24,108	22,833	47,760	17,284	25,671	88,500
2811 DATA PROCESSING SERV.	0	32,940	5,490	4,860	1,968	969	2,135	15,201	31,223	35,000
2812 DATA PROCESSING SUPPL.	0	2,700	5,931	5,123	1,092	9,616	2,395	0	7,160	8,000
2898 OTHER OPERATING SUPPL.	92	805	1,755	4,331	143	4,676	7,292	22,462	51,074	30,000

**California Fire and Rescue Training Authority
Budget History**

ACCOUNT TITLE	Expended 2000/2001 Actual	Expended 2001/2002 Actual	Expended 2002/2003 Actual	Expended 2003/2004 Actual	Expended 2004/2005 Actual	Expended 2005/2006 Actual	Expended 2006/2007 Actual	Expended 2007/2008 Actual	Expended 2008/2009 Actual	Expenses 2009/2010 Final
2899 OTHER OPERATING SERV.	0	7,995	8,688	11,718	5,859	5,337	6,507	8,889	38,835	40,000
Special Departmental Expense	92	44,440	21,864	26,032	9,062	20,598	18,329	46,552	128,292	113,000
2921 COUNTY - PRINTING	0	0	0	0	0	0	0	0	0	0
2926 COUNTY STORES	0	0	0	0	0	0	0	0	0	0
2931 COMMUNICATIONS SERV.	0	0	0	0	0	0	0	0	0	0
2984 RADIO SYSTEMS	0	0	0	0	0	0	0	0	0	0
County/Public Agency Service Expense	0	0								
TOTAL SERVICE & SUPPLY	141,127	233,397	182,977	296,215	331,030	377,348	510,564	1,972,389	955,361	1,268,799
3210 INTEREST EXPENSE	57,730	0	0	0	0	0	0	0	0	0
3230 LEASE OBLIGATION	173,876	0	0	0	0	0	0	0	0	0
3700 CONTRIBUTIONS TO OTHER AGENCIES	0	0	0	73,456	268,899	198,196	227,102	322,125	243,552	160,000
TOTAL OTHER CHARGES	231,606	0	0	73,456	268,899	198,196	227,102	322,125	243,552	160,000
4201 STRUCTURES/IMPROVEMENTS Infrastructure	0	0	4,634	5,219	2,547	100,500	22,930	208,408	10,065	3,800,000
4302 OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0
4303 EQUIPMENT	2,083	20,046	5,000	0	0	0	1,278,796	840,000	42,574	40,000
TOTAL FIXED ASSETS	2,083	20,046	9,634	5,219	2,547	100,500	1,301,726	1,048,408	52,639	3,840,000
7901 CONTINGENCY	0	0	0	0	0	0	0	0	0	0
TOTAL BUDGET	448,150	333,927	276,852	573,324	838,914	1,032,102	2,508,024	3,955,970	2,105,265	7,252,783
Fund Balance (Revenues over Expenditures)	309,913	670,073	1,695,467	1,519,345	2,872,716	3,161,379	3,793,222	4,827,088	4,646,040	0

Reserve /Fund Balance Status

2008/2009	End FY 2008/2009	To C.I.P.	To Budget	2009/2010 Fund Balance
FUND BALANCE:				
OES FUND BALANCE	1,127,150	0	(1,127,150)	0
JPA FUND BALANCE	3,518,890	0	(3,518,890)	0
TOTAL FUND BALANCE	4,646,040	0	(4,646,040)	0
2008/2009	End FY 2008/2009	From JPA Fund Balance	To Budget	2009/2010 Reserves
RESERVES:				
CAPITAL IMPROVEMENT RESERVE (C.I.P.)	0			0
TOTAL GENERAL FUND RESERVES	0			0
TOTAL RESERVE/FUND BALANCE	4,646,040			0

**California Fire and Rescue Training Authority
2009/2010 Final Budget**

Contributions by Agency

In accordance with the Joint Powers Agreement, Section 8 c,
the following are the contributions by agency breakdown:

	Sacramento Metro FD	Sacramento City FD	CalEMA	Agency Total
Personnel Contribution - Fiscal Year 2008/2009	418,100	388,050	108,826	
Cash Contribution	45,000	45,000	450,000	540,000
Total Final Contribution	463,100 31.83%	433,050 29.76%	558,826 38.41%	1,454,976 100%

	Sacramento Metro FD	Sacramento City FD	CalEMA
Personnel by Position Per Agency	1 Chief Officer 1 Captain	1 Chief Officer 1 Captain	1 Chief Officer

CALIFORNIA FIRE AND RESCUE TRAINING AUTHORITY
Fiscal Year 2009-2010 FINAL BUDGET
SCHEDULE OF AUTHORIZED POSITIONS AND COMPENSATION METHODS

	Authorized Count	Approved Pay Rate/Method	Exempt/Nonexempt
<u>Command</u>			
EXECUTIVE DIRECTOR	1	Member Agency Funded	N/A
<u>Administration/Finance</u>			
BUSINESS MANAGER	1	Member Agency Reimbursed	E
SECRETARY – FINANCE (part-time)	1	\$16.36 - \$22 per hour	NE
SECRETARY – ADMINISTRATION	1	Member Agency Reimbursed	NE
OFFICE ASST* – ADMINISTRATION	1	\$10-\$14 per hour	NE
<u>Logistics</u>			
LOGISTICS ASSISTANT	1-2	\$20 per hour	NE
<u>Operations</u>			
CONTRACT INSTRUCTOR	Varies, based on class offerings	Instructional Services Agreement	E
PRIMARY INSTRUCTOR	Varies, based on class offerings	\$45 per hour or Member Agency Reimbursed	E
ASSISTANT INSTRUCTOR	Varies, based on class offerings	\$30 per hour or Member Agency Reimbursed	E
ADJUNCT INSTRUCTOR	Varies, based on class offerings	\$25 per hour	E
LOGISTICS ASSISANT	Varies, based on class offerings	\$20 per hour	
ACADEMY DIRECTOR	1	\$50 per hour or Member Agency Funded	E
ACADEMY DRILL MASTER	2	\$45 per hour or Member Agency Funded	E
CLINICAL DIRECTOR	1	\$50 per hour	E
SPECIAL PROJECTS ADMINISTRATOR	Varies, based on funding	Consultant Services Agreement	E
<u>Plans</u>			
DEPUTY DIRECTOR	1	Member Agency Funded	N/A
TRAINING CHIEF	3	Member Agency Funded	N/A
TRAINING CAPTAIN	2	Member Agency Funded	N/A

*JOB DESCRIPTION PENDING

California Fire and Rescue Training Authority (JPA) 2009/2010 Final Budget Summary

Funding:

Total Annual Revenues	2,606,743
Fund Balance - US&R	1,127,150
Fund Balance	3,518,890

Total Funding **7,252,783**

Expenditures

Employee Benefits	1,983,984
Service and Supplies	1,268,799
Taxes, Licenses, Assessments	160,000
Fixed Assets	3,840,000
Contingency	

Total Final Budget **7,252,783**

Status of Reserves - 2009/2010

Capital Improvement Reserve	-
McClellan Trust (237B)	5,824

Total Capital Improvement Reserve **5,824**

California Fire and Rescue Training Authority ("JPA")
2009/2010 FINAL BUDGET

Acct.	ACCOUNT TITLE		2009/2010 FINAL
	Annual Revenue:		
9410	Interest		150,000
	01 ADMINISTRATION	150,000	
9531	Member Agency Contributions		800,000
	01 ADMINISTRATION	440,000	
	01 ADMINISTRATION - NCRPSTA "pass through funding"	0	
	02 USAR/JPA	100,000	
	02 TASK FORCE DEPLOYMENT TRAINING	260,000	
9569	State Aid Other Misc Programs (Grant Funds)		0
	04 GRANT	0	
9529	In Lieu Taxes/Other/Interest Payment Prior Year		69,705
	01 ADMINISTRATION	69,705	
9693	Educ/Trng Services (Los Rios)		486,538
	03 OTHER TRAINING EVENTS (Tuition Based)	486,538	
9699	Other Training (Tuition Based)		1,000,000
	01 ADMINISTRATION	200,000	
	03 OTHER TRAINING EVENTS (Tuition Based)	800,000	
9730	Donations		0
	01 ADMINISTRATION	0	
9740	Insurance Proceeds		500
	01 ADMINISTRATION	500	
9790	Other/Misc. Revenues		100,000
	01 ADMINISTRATION	10,000	
	03 OTHER TRAINING EVENTS (USAR/K9 - Tuition Based)	90,000	
	Total Annual Revenues		2,606,743
0740	Fund Balance 08/09		3,518,890
	01 ADMINISTRATION	3,518,890	
	Fund Balance - CalEMA/US&R		1,127,150
	02 USAR/JPA	463,434	
	02 TASK FORCE DEPLOYMENT TRAINING	663,716	
	Capital Improvement Reserve Reserve - Construction		0
	01 ADMINISTRATION	0	
	Fund Balance Adjustment (Prior Year)		
	Total Funding Sources	7,252,783	7,252,783

**California Fire and Rescue Training Authority ("JPA")
2009/2010 FINAL BUDGET**

EMPLOYEE BENEFITS	1,983,984
SERVICE AND SUPPLIES	1,268,799
TAXES, LICENSES, ASSESSMENTS	160,000
FIXED ASSETS	3,840,000
CONTINGENCY	0
TOTAL BUDGET	<u>7,252,783</u>
2009/2010 Projected Revenue	2,606,743
Fund Balance - US&R	1,127,150
Fund Balance	3,518,890
Total Funding	7,252,783
Expenditures Over Revenues	0

**California Fire and Rescue Training Authority ("JPA")
2009/2010 FINAL BUDGET**

			US&R Current Allocation 2009/2010	US&R Fund Bal. 2008/2009
1110	SALARIES/WAGES		1,825,507	
01	ADMINISTRATION	235,000		
02	USAR/JPA	252,720	44,548	208,172
02	TASK FORCE DEPLOYMENT TRAINING	697,787	200,000	497,787
03	OTHER TRAINING EVENTS (Tuition Based)	640,000		
04	GRANT	0		
1210	RETIREMENT		30,000	
01	ADMINISTRATION	30,000		
1220	FICA/MEDICARE		78,293	
01	ADMINISTRATION	10,000		
02	USAR/JPA	19,333	3,408	15,925
03	OTHER TRAINING EVENTS (Tuition Based)	48,960		
1230	GROUP HEALTH INSURANCE		26,000	
01	ADMINISTRATION	26,000		
1240	WORKERS COMPENSATION		24,184	
01	ADMINISTRATION	6,200		
03	OTHER TRAINING EVENTS (Tuition Based)	17,984		
	TOTAL EMPLOYEE BENEFITS	1,983,984	1,983,984	
2005	ADVERTISING, LEGAL NOTICES		2,000	
01	ADMINISTRATION	2,000		
2015	BLUEPRINT, PHOTOCOPY SERVICES		0	
01	ADMINISTRATION	0		
2021	BOOKS, SUBSCRIPTION SERVICE		0	
01	ADMINISTRATION	0		
2022	BOOKS, SUBSCRIPTION (PERM LIBRARY)		0	
01	ADMINISTRATION	0		
2027	RECORDS/CASSETTE SUPPLIES		0	
01	ADMINISTRATION	0		
2029	BUS/CONFERENCE-HOUSING MEALS		38,000	
01	ADMINISTRATION	10,000		
02	USAR/JPA	18,000		18,000
03	OTHER TRAINING EVENTS (Tuition Based)	10,000		
2035	EDUC/TRAINING SERVICES		466,502	
01	ADMINISTRATION	5,000		
02	USAR/JPA	130,130	26,044	104,086
02	TASK FORCE DEPLOYMENT TRAINING	121,372	55,000	66,372
03	OTHER TRAINING EVENTS (Tuition Based)	210,000		
2036	EDUCATION/TRAINING SUPPLIES		492,402	
01	ADMINISTRATION	5,000		
02	USAR/JPA	143,251	26,000	117,251
02	TASK FORCE DEPLOYMENT TRAINING	104,557	5,000	99,557
03	OTHER TRAINING EVENTS (Tuition Based)	239,594		

**California Fire and Rescue Training Authority ("JPA")
2009/2010 FINAL BUDGET**

			US&R Current Allocation 2009/2010	US&R Fund Bal. 2008/2009
2051	INSURANCE LIABILITY			12,000
01	ADMINISTRATION	12,000		
2065	MICROFILM, PHOTO PROCESSING			0
01	ADMINISTRATION	0		
2066	MICROFILM, PHOTO SUPPLIES			0
01	ADMINISTRATION	0		
2076	OFFICE SUPPLIES			7,000
01	ADMINISTRATION	7,000		
2081	POSTAGE SERVICE			3,445
01	ADMINISTRATION	3,445		
2085	PRINTING SERVICES			0
01	ADMINISTRATION	0		
	General Operating Expense			1,021,349
2103	AGRIC/HORTICULTURAL SERVICES			0
01	ADMINISTRATION	0		
2104	AGRICULTURAL SUPPLIES			0
01	ADMINISTRATION	0		
2111	BUILDING MAINTENANCE SERVICE			1,000
01	ADMINISTRATION	1,000		
2112	BUILDING MAINTENANCE SUPPLY			1,000
01	ADMINISTRATION	1,000		
2171	RENT LEASE OF REAL OR OTHER PROPERTY			0
03	OTHER TRAINING EVENTS (Tuition Based)	0		
	Buildings & Grounds Expense			2,000
2191	ELECTRICITY			0
01	ADMINISTRATION	0		
2192	GAS			0
01	ADMINISTRATION	0		
2193	REFUSE COLLECTION			8,000
01	ADMINISTRATION	8,000		
2195	SEWAGE SERVICE			0
01	ADMINISTRATION	0		
2197	TELEPHONE SERVICES			10,000
01	ADMINISTRATION	10,000		
2198	WATER SERVICE			0
01	ADMINISTRATION	0		
	Utilities Expense			18,000

**California Fire and Rescue Training Authority ("JPA")
2009/2010 FINAL BUDGET**

			US&R Current Allocation 2009/2010	US&R Fund Bal. 2008/2009
2226	EXPENDABLE TOOLS/INSTRUMENTS		0	
01	ADMINISTRATION	0		
2231	FIRE, CRASH, RESCUE, VEH. SERV.		0	
01	ADMINISTRATION	0		
2232	FIRE, CRASH, RESCUE, VEH. SUPPLY		0	
04	GRANT	0		
2236	FUEL LUBRICANT/SUPPLIES		0	
01	ADMINISTRATION	0		
2251	MEDICAL EQUIPMENT MAINT. SERVICE		0	
01	ADMINISTRATION	0		
2261	OFFICE EQUIPMENT MAINT. SERV		950	
01	ADMINISTRATION	950		
2275	RENTS/LEASES EQUIPMENT		20,000	
01	ADMINISTRATION	10,000		
03	OTHER TRAINING EVENTS (Tuition Based)	10,000		
2291	OTHER EQUIPMENT, MAINT. SUPPLY		2,500	
03	OTHER TRAINING EVENTS (Tuition Based)	2,500		
2292	OTHER EQUIPMENT, MAINT. SERVICE		2,500	
03	OTHER TRAINING EVENTS (Tuition Based)	2,500		
	Equipment Expense		25,950	
2314	SAFETY CLOTHING & SUPPLIES		0	
01	ADMINISTRATION	0		
2321	CUSTODIAL SERVICES		0	
01	ADMINISTRATION	0		
2322	CUSTODIAL SUPPLIES		0	
01	ADMINISTRATION	0		
2342	KITCHEN DINING SUPPLIES		0	
01	ADMINISTRATION	0		
	Household Expense		0	
2443	MEDICAL SERVICES		0	
01	ADMINISTRATION	0		
	Medical Expense		0	
2505	ACCOUNTING & FINANCE SERVICES		38,500	
01	ADMINISTRATION	38,500		
2531	LEGAL SERVICES		20,000	
01	ADMINISTRATION	20,000		

**California Fire and Rescue Training Authority ("JPA")
2009/2010 FINAL BUDGET**

		US&R Current Allocation 2009/2010	US&R Fund Bal. 2008/2009
2541	PERSONNEL SERVICES	0	
01	ADMINISTRATION	0	
2591	OTHER PROFESSIONAL SERVICES		30,000
01	ADMINISTRATION	30,000	
	Professional Service Expense		88,500
2811	DATA PROCESSING SERVICE		35,000
01	ADMINISTRATION	35,000	
2812	DATA PROCESSING SUPPLIES		8,000
01	ADMINISTRATION	8,000	
2898	OTHER OPERATING EXPENSE SUPPLY		30,000
01	ADMINISTRATION	15,000	
03	OTHER TRAINING EVENTS (Tuition Based)	15,000	
2899	OTHER OPER. EXPENSE SERVICE		40,000
01	ADMINISTRATION	20,000	
03	OTHER TRAINING EVENTS (Tuition Based)	20,000	
	Special Departmental Expense		113,000
2921	COUNTY - PRINTING		0
01	ADMINISTRATION	0	
2926	COUNTY STORES		0
01	ADMINISTRATION	0	
2931	COMMUNICATIONS SERVICES		0
01	ADMINISTRATION	0	
2984	RADIO SYSTEMS		0
01	ADMINISTRATION	0	
	County/Public Agency Service Expense		0
	TOTAL FOR SERVICE AND SUPPLIES	1,268,799	1,268,799
3700	CONTRIBUTIONS TO OTHER AGENCIES		160,000
01	ADMINISTRATION	160,000	
	TOTAL FOR TAXES, LICENSES, ASSESSMENTS	160,000	160,000

**California Fire and Rescue Training Authority ("JPA")
2009/2010 FINAL BUDGET**

			US&R Current Allocation 2009/2010	US&R Fund Bal. 2008/2009
4201	STRUCTURES/IMPROVEMENTS			
01	ADMINISTRATION (Construction Project)	3,800,000	3,800,000	
01	ADMINISTRATION (Modular Classroom)			
01	ADMINISTRATION (Wetland Mitigation)			
4303	EQUIPMENT			
01	ADMINISTRATION		40,000	
	Computer Equipment/Network Equipment	40,000		
	Financial Management System	0		
04	GRANT			
	Equipment/Rescue Vehicles	0		
			3,840,000	
	TOTAL FOR FIXED ASSETS	3,840,000		
7901				
	CONTINGENCY		0	
	ADMINISTRATION	0		
	TOTAL BUDGET	7,252,783	7,252,783	360,000 1,127,150