

FY 2020/21 PRELIMINARY BUDGET SUMMARY

EXPENSES

Reserve \$ **50,000**

ADMIN/OPERATION COSTS

Salary	\$ 476,488	Travel/Conferences	\$ 5,000
Health Benefits	\$ 22,100	Services/Supplies	\$ 124,100
Vacation Benefits	\$ 10,000	Rent/Lease Property	\$ 48,000
Workers Compensation	\$ 3,661	Utilities	\$ 42,400
FICA/MEDICARE Taxes	\$ 37,218	Rent/Lease Equipment	\$ 19,000
Unemployment	\$ 8,000	Liability Insurance	\$ 30,000
Salary & Benefits	\$ 557,467	Operational Expenses:	\$ 268,500

TRAINING COSTS

State Fire Training		US&R Contracted Training	
Salary/FICA/Fees	\$ 275,524	Salary/FICA/Fees	\$ 95,480
Travel/Conferences	\$ 5,890	Travel/Conferences	\$ 29,440
Services/Supplies	\$ 351,095	Services/Supplies	\$ 60,047
	\$ 632,509		\$ 184,967
Contracted Training		US&R Training	
Salary/FICA/Fees	\$ 310,919	Salary/FICA/Fees	\$ 62,668
Services/Supplies	\$ 22,605	Travel/Conferences	\$ 44,000
	\$ 333,524	Services/Supplies	\$ 57,007
			\$ 163,675
US&R MOBEX			
Salary/FICA/Fees	\$ 105,394		
Travel/Conferences	\$ 44,000		
Services/Supplies	\$ 500,606		
**5 exercises	\$ 650,000		

REVENUE

Fund Balance \$ **227,809**

Prior FY Rollover

Mobex FY 18/19 & 19/20	\$ 390,000
US&R Funds FY 19/20	\$ 63,675
	\$ 453,675

Training & Misc Revenue

Interest Income	\$ 15,000
Student Tuitions (SFT)	\$ 686,340
Contracted Trng (US&R)	\$ 221,960
Contracted Trng (Admin Fee)	\$ 335,858
	\$ 1,259,158

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

TOTAL REVENUE \$ **2,790,642**

TOTAL EXPENSES \$ **2,790,642**

FY 20/21 Reserve Account - Effective 7/1/2020

				FY 20/21 NEW BALANCES
		Credit	Debit	
Reserves:				
**Break down of reserve total:	783,626		50,000	733,626
US&R Reserves	95,769			95,769
Mobex Reserves	313,291	121,660		434,951
CFRTA Reserves	374,566		171,660	202,906

Sacramento County has one account to track all CFRTA Reserve Funds. Our agency tracks each of the reserve funds separately (as noted above). For ending FY 19/20 we have \$121,660 of Mobex funds to be deposited into reserves that were not used from FY 18/19. In order to alleviate the credits and debits at the county level with only one reserve account we have shifted the funds within our reserve account break down. In order to balance the FY 20/21 preliminary budget we needed to use \$171,660 from reserves. For tracking purposes you see the full \$171,660 being shifted from the CFRTA reserve line item - \$121,660 credited to Mobex reserves and a debit of \$50,000 from the reserve account at Sacramento County. Leaving a new balance in the reserve account of \$733,626.

FISCAL YEAR 2020-21 PRELIMINARY BUDGET

FINANCING REQUIREMENTS SCHEDULE FOR FUND 237A CALIFORNIA FIRE & RESCUE

<u>APPROPRIATIONS BY OBJECT OF EXPENDITURE</u>	
<u>OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS</u>	1,407,452
<u>OBJECT 20 - SERVICES AND SUPPLIES</u>	1,383,190
<u>OBJECT 30 - OTHER FINANCING USES</u>	
<u>LOAN AND LEASE REPAYMENTS</u>	
<u>INTEREST AND PRINCIPLE</u>	
<u>TAXES/LICENSES/ASSESSMENTS</u>	
<u>JUDGEMENTS/DAMAGES</u>	
<u>TOTAL OBJECT 30 - OTHER FINANCING USES</u>	
<u>OBJECT 40 - FIXED ASSETS</u>	
<u>OBJECT 41 - LAND</u>	
<u>OBJECT 42 - STRUCTURES AND IMPROVEMENTS</u>	
<u>OBJECT 43 - EQUIPMENT</u>	
<u>OBJECT 44 - COMPUTER SOFTWARE</u>	
<u>OBJECT 45 - INFRASTRUCTURE</u>	
<u>OBJECT 46 - INTANGIBLES</u>	
<u>TOTAL OBJECT 40 - FIXED ASSETS</u>	
<u>OBJECT 50 - FUND TRANSFERS OUT</u>	
<u>OBJECT 59 - FUND TRANSFER IN</u>	
<u>OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT</u>	
<u>OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIE</u>	
<u>OBJECT 80-OTHER COMMODITIES</u>	
<u>PROVISIONS FOR RESERVE INCREASES</u>	
<u>GENERAL RESERVES</u>	
<u>OTHER RESERVES</u>	
<u>TOTAL BUDGETARY REQUIREMENT</u>	<u>2,790,642</u>
<u>TOTAL DIFFERENCE</u>	

<u>MEANS OF FINANCING THE BUDGET REQUIREMENTS</u>	2,059,158
<u>ESTIMATED REVENUE</u>	
<u>RESERVES TO BE DECREAS</u>	
<u>GENERAL RESERVE DECREASE</u>	50,000
<u>ENCUMBRANCE DECREASE</u>	
<u>OTHER RESERVE DECREASE</u>	
<u>TOTAL RESERVES TO BE DECREASED</u>	50,000
<u>FUND BALANCE AVAILABLE DECREASE</u>	681,484
<u>ESTIMATED LONG TEM LOAN PROCEEDS</u>	
<u>TOTAL AVAILABLE FINANCING</u>	<u>2,790,642</u>

FUND EQUITY SCHEDULE

	<u>EST BALANCE</u>			<u>ADJUSTED</u>
<u>RESERVES</u>	<u>AS OF 06/01/20</u>	<u>INCREASES</u>	<u>DECREASES</u>	<u>FUND</u>
				<u>BALANCE</u>
<u>GENERAL</u>	783,626		50,000	733,626
<u>ENCUMBRANCE</u>				
<u>OTHER</u>	3,625			3,625
<u>FUND BALANCE</u>				
<u>AVAILABLE</u>	681,484		681,484	0
<u>TOTALS</u>	<u>1,468,735</u>		<u>731,484</u>	<u>737,251</u>

APPROPRIATIONS LIMIT
APPROPRIATIONS SUBJECT TO LIMIT
OVER/UNDER LIMIT

EXPENDITURE DETAIL SCHEDULE - FY 2020-21 PRELIMINARY BUDGET SPECIAL DISTRICT (312) - CALIFORNIA FIRE & RESCUE TRAINING AUTHORITY, SAC.

Fund Center	Commitment Item	Description	FY 17-18 History	FY 18-19 History	FY 19-20 Budget	FY 19-20 As Of 02/29/20	Computed Est For FY 19-20	Preliminary
FUND 237A	CALIFORNIA FIRE & RESCUE							
2379237	10111000	SALARIES & WAGES - REGULAR EMPLOY	586,252	696,844	1,188,628	740,356	1,110,534	1,232,669
2379237	10113200	SALARIES & WAGES - TIME/ONE HALF - O	21,148	18,339	0	13,438	20,157	0
2379237	10115200	TERMINAL PAY	0	2,358	0	0	0	0
2379237	10122000	OASDHI - EMPLOYER COST	46,465	54,339	89,628	55,667	83,501	94,099
2379237	10123000	GROUP INS - EMPLOYER COST	15,083	31,504	34,200	30,344	45,516	22,100
2379237	10123004	HEALTH INSURANCE VISION PLAN - EMPL	207	538	0	593	890	0
2379237	10124000	WORK COMP INS - EMPLOYER COST	22,681	27,756	36,287	17,713	26,570	50,584
2379237	10125000	SUI INS - EMPLOYER COST	183	752	3,200	4,640	6,960	8,000
		Object 10	692,019	832,430	1,351,943	862,752	1,294,127	1,407,452
2379237	20200500	ADVERTISING/LEGAL NOTICES	99	5,189	6,800	1,553	2,330	500
2379237	20202900	BUSINESS/CONFERENCE EXPENSE	68,963	116,736	162,641	147,180	220,770	129,330
2379237	20203500	EDUCATION & TRAINING SERVICE	314,375	383,255	432,717	199,791	299,687	671,754
2379237	20203600	EDUCATION & TRAINING SUPPLIES	35,408	158,177	458,597	119,817	179,726	320,236
2379237	20205100	INSURANCE - LIABILITY	23,217	23,419	30,000	24,409	36,614	30,000
2379237	20207600	OFFICE SUPPLIES	5,398	10,348	11,000	11,830	17,745	10,000
2379237	20208100	POSTAL SERVICES	691	1,124	1,300	529	794	600
2379237	20217100	RENTS LEASES - REAL PROPERTY	62,639	37,258	68,000	54,208	81,312	48,000
2379237	20219100	ELECTRICITY	0	0	0	0	0	9,600
2379237	20219700	TELEPHONE SERVICE	77,105	70,773	75,000	42,425	63,638	60,000
2379237	20220500	AUTOMOTIVE MAINTENANCE SERVICE	1,184	37,541	6,000	7,347	11,021	5,000
2379237	20220600	AUTOMOTIVE MAINTENANCE SUPPLIES	0	0	0	0	0	0
2379237	20227500	RENT/LEASES EQUIPMENT	16,067	(6,004)	19,500	10,324	15,486	19,000
2379237	20232100	CUSTODIAL SERVICES	8,100	0	0	0	0	0
2379237	20234200	KITCHEN SUPPLIES	1,530	3,952	4,000	3,101	4,652	9,000
2379237	20219200	Gas Services						5,800
2379237	20219300	Refuse Services						1,200 ¹⁰⁹
2379237	20219500	Sewer Services						1,200
2379237	20211100	Bldg/Grounds Maintenance						9,000
2379237	20219800	Wafer Services						9,600

**EXPENDITURE DETAIL SCHEDULE - FY 2020-21 PRELIMINARY BUDGET
SPECIAL DISTRICT (312) - CALIFORNIA FIRE & RESCUE TRAINING AUTHORITY, SAC.**

Fund Center	Commitment Item	Description	FY 17-18 History	FY 18-19 History	FY 19-20 Budget	FY 19-20 As Of 02/29/20	Computed Est For FY 19-20	Preliminary
2379237	20250500	ACCOUNTING SERVICES	17,491	17,733	29,960	12,911	19,367	28,370
2379237	20253100	LEGAL SERVICES	0	0	0	0	0	0
2379237	20257100	SECURITY SERVICES	0	0	0	0	0	15,000
2379237	20259100	OTHER PROFESSIONAL SERVICES	1,417	2,345	9,000	10,313	15,470	0
2379237	20281304	SALES TAX ADJUSTMENT-BOARD OF EQ	0	0	0	(85)	(128)	0
2379237	20289900	OTHER OPERATING EXPENSE - SERVICE	12,881	30,773	15,725	0	0	0
		Object 20	646,565	892,619	1,330,240	645,653	968,480	1,383,190
		FUNDCENTER 2379237	1,338,584	1,725,049	2,682,183	1,508,404	2,262,606	2,790,642
		FUND TOTAL 237A	1,338,584	1,725,049	2,682,183	1,508,404	2,262,606	2,790,642
		DISTRICT TOTAL	1,338,584	1,725,049	2,682,183	1,508,404	2,262,606	2,790,642

**REVENUE DETAIL SCHEDULE - FY 2020-21 PRELIMINARY BUDGET
SPECIAL DISTRICT (312) - CALIFORNIA FIRE & RESCUE TRAINING AUTHORITY, SAC.**

Fund Center	Commitment Item	Description	FY 17-18 History	FY 18-19 History	FY 19-20 Budget	FY 19-20 As Of 02/29/20	Computed Est For FY 19-20	Preliminary
FUND 237A CALIFORNIA FIRE & RESCUE								
2379237	94941000	INTEREST INCOME	(23,916)	(34,327)	(10,000)	(8,213)	(8,213)	(15,000)
		Object 94	(23,916)	(34,327)	(10,000)	(8,213)	(8,213)	(15,000)
2379237	95953100	AID LOCAL GOV AG	(800,000)	(784,000)	(800,000)	(800,000)	(800,000)	(800,000)
2379237	95956900	STATE AID OTHER MISC PROGRAMS	(40,000)	0	0	0	0	0
		Object 95	(840,000)	(784,000)	(800,000)	(800,000)	(800,000)	(800,000)
2379237	96969300	EDUCATION/TRAINING	0	0	(622,993)	0	0	0
2379237	96969900	SVC FEES OTHER	(283,102)	(477,819)	0	(306,001)	(306,000)	(686,340)
		Object 96	(283,102)	(477,819)	(622,993)	(306,001)	(306,000)	(686,340)
2379237	97979000	MISCELLANEOUS OTHER REVENUES	(428,504)	(450,327)	(557,245)	(386,728)	(386,728)	(557,818)
		Object 97	(428,504)	(450,327)	(557,245)	(386,728)	(386,728)	(557,818)
		FUNDCENTER 2379237	(1,575,522)	(1,746,473)	(1,990,238)	(1,500,942)	(1,500,941)	(2,059,158)
		FUND TOTAL 237A	(1,575,522)	(1,746,473)	(1,990,238)	(1,500,942)	(1,500,941)	(2,059,158)
		DISTRICT TOTAL	(1,575,522)	(1,746,473)	(1,990,238)	(1,500,942)	(1,500,941)	(2,059,158)