



Joe Gear
Executive Director

California Fire & Rescue Training Authority, Sacramento

PO Box 3130 Rancho Cordova, CA 95741 • Phone (916) 475-1660 • Fax (916) 475-1662
www.fireandrescuetraining.ca.gov

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 1, 2010
To: Governing Council
From: Joe Gear, Executive Director
Subject: 2010/2011 Final Budget

TOPIC

This report with attachments represents the 2010-2011 Final Budget.

SUMMARY

The attached budget is the recommended Final Budget for Fiscal Year 2010/2011. As per statutory requirement, the Final Budget is due to the County of Sacramento on or before September 30, 2010.

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 District	\$ 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 CalEMA for US&R 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 District	31.36%
Sacramento City Fire Department	29.92%
California Emergency Management Agency	38.72%

Other revenues are acquired by the sponsorship of tuition based training programs whereby tuition is collected to support expenditures of the training.

Expenditures

Expenditures allocated in this budget support operational expenses, instructor compensation, training costs, administrative needs and classroom space.

Allocated in this budget is a total of \$335,850 in salary and benefits for the following administrative positions:

Position	Salary Base	Employer Costs	Benefits
Business Manager/Financial Analyst	\$94,500	\$3,732	\$39,396
Secretary/Office Tech	\$49,883	\$1,992	\$19,380
Secretary- Finance	\$35,200	\$3,681	None
Clerical – Office Assistant(s)	\$32,000	\$3,347	None
Logistics Assistant(s)	\$40,000	\$4,184	None

Currently, the JPA employs two permanent employees, one employee for financial processing, office assistant(s) and logistics assistant(s) position. The benefits of employees 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, Cal EMA 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 fiscal year 2009/2010 is \$4,963,579. Of the fund balance, \$1,273,317 is remaining funds not expended for CalEMA US&R Training. Staff is recommending those funds and \$3,690,262 of fund balance be re-allocated to the 2010/2011 Budget.

Reserves

The JPA has balance of \$5,882 remaining in the McClellan Trust account.

Facilities and Training Site

Construction of the JPA training facilities is expected to occur this fiscal year and \$3,700,000 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 – US&R/JPA – Costs to facilitate the training of US&R teams.

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

04 – Academy – These costs are tuition based. Expenses are made against the revenues (tuition) received.

05 – 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 2010/2011 Final Budget.



Joe Gear
Executive Director

California Fire & Rescue Training Authority, Sacramento

PO Box 3130 Rancho Cordova, CA 95741 • Phone (916) 475-1660 • Fax (916) 475-1662
www.fireandrescuetraining.ca.gov

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

RESOLUTION NO. _____

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

RESOLUTION ADOPTING THE 2010/2011 FINAL BUDGET

WHEREAS, hearings have been terminated during which time all additions and deletions to the Final Budget for 2010/2011 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 2010/2011 be and is hereby adopted in accordance with the following:

Salaries and Employee Benefits	\$1,904,382
Service and Supplies	1,746,572
Contributions to Other Agencies	0
Fixed Assets	
Structures and Improvements	3,700,000
Equipment	22,875
Contingency	0
TOTAL BUDGET REQUIREMENTS	\$7,373,829

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)	\$5,882

Resolution No. _____

Page 2

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 _____, seconded by Council Member _____, the foregoing resolution was passed and adopted this 1st day of September, 2010, by the following vote to wit:

AYES:

NOES:

ABSENT:

CALIFORNIA FIRE AND RESCUE
TRAINING AUTHORITY

By: _____
Chairperson, Governing Council

Attested By:

Clerk of the Council

**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 Actual	Revenue 2010/2011 Final
Acct.	Annual Revenue:											
9410	Interest	71,259	63,690	58,460	47,831	72,758	148,820	213,383	200,568	119,816	49,882	50,000
9529	In Lieu Taxes/ Other/ Interest Prior Year	0	0	0	0	0	0	0	0	0	69,705	0
9531	Member Agency Contributions	540,000	777,000	740,000	584,883	889,839	964,784	1,023,378	1,390,127	906,439	799,753	800,000
9569	State Aid Other Misc Programs (Grant)	0	0	0	0	0	0	932,518	2,986,754	0	0	0
9693	Educ/Trng Services (Los Rios)	0	0	0	19,279	18,411	8,173	20,136	19,586	114,282	483,346	492,000
9699	Other Training (Tuition Based)	88,115	76,884	125,377	129,684	160,142	132,280	210,147	347,136	692,098	858,030	990,000
9730	Donations	0	12,000	5,000	24	8,000	0	0	0	0	0	0
9740	Insurance Proceeds	535	0	0	0	84	210	13	0	216	867	1,250
9790	Other/Misc. Revenues	182	0	29,193	26	38,955	66,498	134,537	45,667	76,713	78,234	77,000
										14,651	0	
	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	2,339,817	2,410,250
0740	Fund Balance - Cal EMA	58,000	74,426	382,514	619,034	563,181	560,255	637,515	725,873	1,026,329	1,127,150	1,273,317
	Fund Balance			631,775	691,908	1,627,746	2,312,461	2,523,864	3,067,349	3,800,759	3,518,890	3,690,262
	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	6,985,857	7,373,829
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	Expended 2009/2010 Actual	Expenses 2010/2011 Final
	Annual Expenditures:											
1110	SALARIES & WAGES	66,023	74,203	70,644	163,375	187,013	299,988	419,604	548,417	748,679	769,544	1,675,000
1210	RETIREMENT			2,612	11,418	21,182	22,366	19,006	21,546	26,781	33,104	32,000
1220	FICA/MEDICARE	4,605	4,464	3,389	9,106	12,405	8,275	8,208	15,390	36,537	48,411	118,980
1230	GROUP HEALTH INSURANCE			5,751	8,356	9,823	18,765	15,415	18,142	24,169	29,485	27,000
1240	WORKERS COMPENSATION	2,706	1,817	1,845	6,179	6,015	6,664	6,400	9,553	17,547	23,643	46,402
1250	UNEMPLOYMENT											5,000
	TOTAL EMPLOYEE BENEFITS	73,334	80,484	84,241	198,434	236,438	356,058	468,632	613,049	853,713	904,187	1,904,382
2005	ADV/LEGAL NOTICES	0	77	0	92	805	215	1,646	1,096	910	817	1,000
2015	BLUEPRT, PHOTO SERV.	0	0	0	0	0	0	0	0	0	0	0
2021	BOOKS, SUBSCRIPTION SERV.	0	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	0
2027	CASSETTE SUPPLIES	0	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	6,419	54,000
2035	EDUCATION TRAINING SERVICES	54,469	75,455	105,595	188,935	206,436	214,553	161,667	215,472	304,430	518,590	678,442
2036	EDUCATION TRAINING SUPPLIES	59,456	29,747	26,264	39,432	69,864	99,561	47,484	112,744	433,182	305,659	658,468
2051	LIABILITY INSURANCE	2,730	2,733	3,721	3,886	3,962	5,522	6,505	6,545	6,641	11,412	15,000
2061	MEMBERSHIPS	0	0	0	0	0	0	0	0	0	0	0
2065	MICRO, PHOTO SERVICE	0	0	0	0	0	0	0	0	0	0	0
2066	MICRO, PHOTO SUPPLIES	0	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	7,118	7,000
2081	POSTAGE SERVICE	107	677	483	531	415	625	1,403	3,020	3,055	2,933	3,500
2085	PRINTING SERVICES	0	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	Expended 2009/2010 Actual	Expenses 2010/2011 Final
General Operating Expense	116,890	110,158	143,838	235,429	286,905	327,095	229,253	368,919	759,842	852,948	1,417,410
2103 AGRICULTURAL SERV.	0	0	150	0	1,437	700	1,550	2,162	0	0	1,000
2104 AGRICULTURAL SUPPL.	0	0	0	0	0	0	0	0	0	0	0
2111 BLDG./GROUNDS MAINT. SERVICE	0	0	0	125	875	750	625	750	750	750	1,000
2112 BLDG./GROUNDS MAINT. SUPPLY	0	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	46,000
Buildings & Grounds Expense	0	0	150	125	2,312	1,450	2,175	2,912	750	750	48,000
2191 ELECTRICITY	0	15,374	2,321	0	0	24	0	0	0	0	0
2192 GAS	0	1,078	0	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	2,392	6,000
2195 SEWAGE SERVICE	0	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	8,618	16,000
2198 WATER SERVICES	0	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	11,010	22,000
2205 AUTOMOTIVE MAINT. SERVICE	0	0	0	0	0	0	0	0	0	0	1,000
2226 EXPENDABLE TOOLS	0	0	0	0	0	0	0	0	0	0	0
2231 FIRE/VEHICLE SERV.	0	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	0
2236 FUEL LUBRICANT SUPPLY	356	0	0	0	0	27	0	0	0	0	7,000
2251 MEDICAL EQUIP. SERVICES	0	0	0	0	0	0	0	0	0	0	0
2261 OFFICE EQ. MAINT. SERV.	0	0	0	0	0	0	0	0	0	0	1,000
2275 RENTS/LEASES EQUIP.	13,642	11,871	4,447	2,584	0	0	5,151	0	21,539	21,150	24,000
2291 OTHER EQ. MAINT. SERV.	0	0	0	225	0	0	1,114	377	1,667	0	1,000
2292 OTHER EQ. MAINT. SUPPLY	2,253	0	124	499	0	0	1,188	3,443	443	0	1,000
Equipment Expense	16,251	11,871	4,571	3,308	0	27	208,422	1,524,744	27,616	21,150	35,000
2314 SAFETY, CLOTHING/SUPPL	0	0	0	0	0	0	0	0	0	0	0
2321 CUSTODIAL SERVICES	0	0	0	0	0	0	0	0	0	0	0
2322 CUSTODIAL SUPPLIES	0	0	0	0	0	0	0	0	0	0	0
2342 KITCHEN, DINING SUPPL.	0	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	0
Medical Expense	0	0									
2505 ACCOUNTING/FINANCIAL	7,250	535	7,781	455	493	972	23,472	11,634	15,764	38,109	33,162
2531 LEGAL SERVICES	628	0	0	0	0	0	0	0	1,534	5,261	30,000
2541 PERSONNEL SERVICES	0	0	0	18,420	0	0	0	0	0	144	1,000
2591 OTHER PROF. SERV.	0	49,941	1,400	7,371	23,615	21,861	24,288	5,650	8,373	4,844	40,000
Professional Service Expense	7,878	50,476	9,181	26,246	24,108	22,833	47,760	17,284	25,671	48,358	104,162
2811 DATA PROCESSING SERV.	0	32,940	5,490	4,860	1,968	969	2,135	15,201	31,223	23,863	40,000

**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	Expended 2009/2010 Actual	Expenses 2010/2011 Final
2812 DATA PROCESSING SUPPL.	0	2,700	5,931	5,123	1,092	9,616	2,395	0	7,160	10,425	10,000
2880 PY EXPEND	0	0	0	0	0	0	0	0	0	321	0
2898 OTHER OPERATING SUPPL.	92	805	1,755	4,331	143	4,676	7,292	22,462	51,074	20,604	30,000
2899 OTHER OPERATING SERV.	0	7,995	8,688	11,718	5,859	5,337	6,507	8,889	38,835	15,293	40,000
Special Departmental Expense	92	44,440	21,864	26,032	9,062	20,598	18,329	46,552	128,292	70,506	120,000
2921 COUNTY - PRINTING	0	0	0	0	0	0	0	0	0	0	0
2926 COUNTY STORES	0	0	0	0	0	0	0	0	0	0	0
2931 COMMUNICATIONS SERV.	0	0	0	0	0	0	0	0	0	0	0
2984 RADIO SYSTEMS	0	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	1,004,721	1,746,572
3210 INTEREST EXPENSE	57,730	0	0	0	0	0	0	0	0	0	0
3230 LEASE OBLIGATION	173,876	0	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	113,371	0
TOTAL OTHER CHARGES	231,606	0	0	73,456	268,899	198,196	227,102	322,125	243,552	113,371	0
4201 STRUCTURES/IMPROVEMENTS Infrastructure	0	0	4,634	5,219	2,547	100,500	22,930	208,408	10,065	0	3,700,000
4303 EQUIPMENT	2,083	20,046	5,000	0	0	0	1,278,796	840,000	42,574	0	22,875
TOTAL FIXED ASSETS	2,083	20,046	9,634	5,219	2,547	100,500	1,301,726	1,048,408	52,639	0	3,722,875
7901 CONTINGENCY	0	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	2,022,279	7,373,829
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	4,963,579	0

Reserve /Fund Balance Status

	End FY 2009/2010	To C.I.P.	To Budget	2010/2011 Fund Balance
2009/2010				
FUND BALANCE:				
CAL EMA FUND BALANCE	1,273,317	0	(1,273,317)	0
JPA FUND BALANCE	3,690,262	0	(3,690,262)	0
TOTAL FUND BALANCE	4,963,579	0	(4,963,579)	0
	End FY 2009/2010	From JPA Fund Balance	To Budget	2010/2011 Reserves
2009/2010				
RESERVES:				
CAPITAL IMPROVEMENT RESERVE (C.I.P.)	0			0
TOTAL GENERAL FUND RESERVES	0			0
TOTAL RESERVE/FUND BALANCE	4,963,579			0

**California Fire and Rescue Training Authority
2010/2011 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 2009/2010	406,828	386,100	107,890	
Cash Contribution	45,000	45,000	450,000	540,000
Total Final Contribution	451,828 31.36%	431,100 29.92%	557,890 38.72%	1,440,818 100%

	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 2010-2011 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	1	\$16.36 - \$22 per hour	NE
SECRETARY – ADMINISTRATION	1	Member Agency Reimbursed	NE
OFFICE ASST – ADMINISTRATION	1-2	\$10-\$16 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 ASSISTANT	Varies, based on class offerings	\$20 per hour	NE
UTILITY WORKER	Varies, based on class offerings	\$15 per hour	NE
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

**California Fire and Rescue Training Authority (JPA)
2010/2011 Final Budget
Summary**

Funding:

Total Annual Revenues	2,410,250
Fund Balance - US&R	1,273,317
Fund Balance	3,690,262

Total Funding **7,373,829**

Expenditures

Employee Benefits	1,904,382
Service and Supplies	1,746,572
Taxes, Licenses, Assessments	-
Fixed Assets	3,722,875
Contingency	

Total Preliminary Budget **7,373,829**

Status of Reserves - 2010/2011

Capital Improvement Reserve	-
McClellan Trust (237B)	5,882

Total Capital Improvement Reserve **5,882**

**California Fire and Rescue Training Authority
Final Budget FY 2010-11**

ACCOUNT TITLE		Revenue 2010/2011 Final	2010/2011 Admin	2010/2011 USAR	2010/2011 Other	2010/2011 ACAD
Acct.	Annual Revenue:					
9410	Interest	50,000	50,000			
9529	In Lieu Taxes/ Other/ Interesse Prior Year	0	0			
9531	Member Agency Contributions	800,000	440,000	360,000		
9569	State Aid Other Misc Programs (Grant)	0				
9693	Educ/Trng Services (Los Rios)	492,000			110,000	382,000
9699	Other Training (Tuition Based)	990,000	160,000	100,000	360,000	370,000
9730	Donations	0				
9740	Insurance Proceeds	1,250	1,250			
9790	Other/Misc. Revenues	77,000	17,000		40,000	20,000
	Total Annual Revenues	2,410,250	668,250	460,000	510,000	772,000
0740	Fund Balance - Cal EMA	1,273,317		1,273,317		
	Fund Balance	3,690,262	3,690,262			
	Reserve - Construction					
	Fund Balance Adjustment (Prior Year)					
	Total Funding Sources	7,373,829	4,358,512	1,733,317	510,000	772,000
ACCOUNT TITLE		Expenses 2010/2011 Final	2010/2011 Admin	2010/2011 USAR	2010/2011 Other	2010/2011 Other
	Annual Expenditures:					
1110	SALARIES & WAGES	1,675,000	255,000	800,000	230,000	390,000
1210	RETIREMENT	32,000	32,000			
1220	FICA/MEDICARE	118,980	10,350	61,200	17,595	29,835
1230	GROUP HEALTH INSURANCE	27,000	27,000			
1240	WORKERS COMPENSATION	46,402	6,500	22,480	6,463	10,959
1250	UNEMPLOYMENT	5,000	5,000			
	TOTAL EMPLOYEE BENEFITS	1,904,382	335,850	883,680	254,058	430,794
2005	ADV/LEGAL NOTICES	1,000	1,000			
2015	BLUEPRT, PHOTO SERV.	0				
2021	BOOKS, SUBSCRIPTION SERV.	0				
2022	BOOKS, SUBSCRIPTION (PERM. LIBRARY)	0				
2027	CASSETTE SUPPLIES	0				
2029	BUSINESS/CONF. EXP.	54,000	10,000	40,000		4,000
2035	EDUCATION TRAINING SERVICES	678,442	2,500	400,000	125,942	150,000
2036	EDUCATION TRAINING SUPPLIES	658,468	2,500	409,637	90,000	156,331
2051	LIABILITY INSURANCE	15,000	15,000			
2061	MEMBERSHIPS	0				
2065	MICRO, PHOTO SERVICE	0				
2066	MICRO, PHOTO SUPPLIES	0				
2076	OFFICE SUPPLIES	7,000	7,000			
2081	POSTAGE SERVICE	3,500	3,500			
2085	PRINTING SERVICES	0	0			
	General Operating Expense	1,417,410	41,500	849,637	215,942	310,331
2103	AGRICULTURAL SERV.	1,000	1,000			
2104	AGRICULTURAL SUPPL.	0	0			
2111	BLDG./GROUNDS MAINT. SERVICE	1,000	1,000			
2112	BLDG./GROUNDS MAINT. SUPPLY	0	0			
2171	RENT LEASE OF REAL OR OTHER PROPERTY	46,000			40,000	6,000
	Buildings & Grounds Expense	48,000	2,000	0	40,000	6,000
2191	ELECTRICITY	0	0			
2192	GAS	0	0			
2193	REFUSE COLLECTION	6,000	6,000			
2195	SEWAGE SERVICE	0	0			
2197	TELEPHONE SERVICES	16,000	12,000			4,000
2198	WATER SERVICES	0	0			
	Utilities Expense	22,000	18,000	0	0	4,000

**California Fire and Rescue Training Authority ("JPA")
2010/2011 FINAL BUDGET
Fixed Asset Schedule**

4201	STRUCTURES/IMPROVEMENTS		3,700,000
01	ADMINISTRATION (Training Site Development)	3,700,000	
4303	EQUIPMENT		
01	ADMINISTRATION		22,875
	Computer Equipment/Network Equipment	12,000	
	Financial Management System	0	
04	ACADEMY		
	Academy Portable Lighting	10,875	
	TOTAL FOR FIXED ASSETS	3,722,875	3,722,875