



June 4, 2019

TO: Board of Directors
FROM: Renee Osborne, General Manager

SUBJECT: **Agenda Item 7C – 6/6/2019 Board of Directors Meeting**
Proposed Fiscal Year 2019/2020 Budget Updates for Fund 301 Fire and Fund 600 Wastewater

President
Marshall E. Ochylski

Vice President
Charles L. Cesena

Directors
Matthew D. Fourcroy
Vicki L. Milledge
Christine M. Womack

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
George Huang

DESCRIPTION

Attached are the updated budgets for Fund 301 Fire and Fund 600 Wastewater. The 12.5% of reallocated property tax to Fund 600 in the amount of \$31,715.25 will be allocated to Fund 301. Fund 301 will be receiving 37.5% property tax in the amount of \$95,145.75.

SUMMARY

The Auditor and the District's Bond Advisor have concluded that the negative balance that is listed in the 2017/2018 Audit for the engineering fees was cleared once the bond refinancing occurred.

Therefore, Fund 600 does not need the property tax funds to help recover the negative balance

Staff is recommending the property tax be given to Fund 301 Fire.

Attachments

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301 - FIRE

		Fiscal YTD 4/30/2019	2018-2019 Mid Year Adjustment	2019-2020 Budget	Notes
REVENUES					
Property Taxes					
4034	Property Tax Revenue from Water	59,915.50	59,915.50	95,145.75	receiving 37.5%
4035	Property Taxes	1,083,602.00	2,062,770.00	2,164,204.00	
	Total Property Taxes	1,143,517.50	2,122,685.50	2,259,349.75	
Grant Revenue					
4955	Govt-Other St Aids & Reimbursements	2,618.40	4,000.00	0.00	
	Total Grant Revenue	2,618.40	4,000.00	0.00	
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	25,214.00	26,336.00	Number as of 4/10/2019
4050	Special Fire Tax	353,754.20	561,557.00	583,128.00	
	Total Special Taxes & Assessments	353,754.20	586,771.00	609,464.00	
Other Revenues					
4000	Ambulance Agreement	37,220.50	67,134.00	67,134.00	
	Total Other Revenues	37,220.50	67,134.00	67,134.00	
Use of Money & Property					
4505	HO Prop Tax Relief	4,786.38	13,075.00	12,752.00	
4510	Investment Income on funds	29,979.47	25,590.00	29,979.47	Interest Draft #
4924	Gain/Loss on Disp of F/A	22,500.00	22,500.00	0.00	
	Total Use of Money & Property	57,265.85	61,165.00	42,731.47	
	Total Revenues	1,594,376.45	2,841,755.50	2,978,679.22	
EXPENDITURES					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	12,285.32	22,000.00	22,000.00	
8340	Resv FF-Shift Coverage	99,788.61	99,000.00	122,000.00	Increased budget due to higher wages & last years expenditures
8345	Resv FF-Special Projects	409.18	1,600.00	4,000.00	\$500-Weed abatement, \$3500-chipping event 2020
	Total Salaries/Wages	112,483.11	122,600.00	148,000.00	
Payroll Taxes & Benefits					
5021	FICA - Fire - ER	5,052.10	7,000.00	7,000.00	
5030	Life Insurance - ER	1,994.00	2,500.00	2,500.00	
5035	AD & D Insurance	560.00	800.00	850.00	
5051	Medicare - Reserves - ER	1,639.12	2,100.00	2,150.00	
5070	Retirement ER - Regular	14,145.20	11,000.00	20,000.00	
5120	Workers Comp Insurance - ER	3,978.72	8,000.00	6,330.20	
5124	Retirement - ER - Tier 2	5,474.67	5,000.00	7,000.00	
	Total Payroll Taxes & Benefits	32,843.81	36,400.00	45,830.20	

		Fiscal YTD 4/30/2019	2018-2019 Mid Year Adjustment	2019-2020 Budget	Notes
Employment Services					
5000	Medical Exams & Procedures	1,141.00	1,275.00	1,400.00	
5101	Unemp. Costs - Reserves	5,659.94	5,000.00	5,000.00	
5103	Federal Unemployment	(2,440.75)			
6200	Hiring, Advertising & Other Costs	20.00	20.00	40.00	
6230	Medical Exam	5,033.00	4,885.00	5,000.00	
	Total Employment Services	9,413.19	11,180.00	11,440.00	
	Total Personnel	154,740.11	170,180.00	205,270.20	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	2,173.78	1,875.19	2,000.00	
7248	Uniform Safety Boots	862.98	1,000.00	2,000.00	
	Total Clothing & Uniform	3,036.76	2,875.19	4,000.00	
Contract Services					
6110	IT Purchased Services	684.91	1,080.00	1,150.00	
7100	Copier Contract-Maint & Usage	1,509.43	1,600.00	1,800.00	
7202	Building Alarms & Security	367.83	475.00	500.00	
7204	Cleaning Supplies, Laundry & Towel	2,293.86	3,000.00	4,000.00	
7222	Hazardous Materials CW JPA Cost	2,000.00	2,000.00	2,000.00	
7500	Schedule A Charges	1,083,602.00	2,192,419.00	2,267,703.00	
	Total Contract Services	1,090,458.03	2,200,574.00	2,277,153.00	
Equipment & Tools					
6055	Radios	0.00	0.00	25,000.00	Funded by 3160 Capitol Outlay Reserve
6440	Fire Personal Protection Equipment	15,868.11	14,861.03	15,000.00	
6460	Self-Contained Breathing Apparatus	0.00	32,500.00	2,500.00	
7234	Oxygen Supplies & Cylinder Rent	212.78	350.00	350.00	
7238	Paramedic & EMT Small Tools & Supplies	13,181.01	18,623.00	54,585.00	Increased budget due to buying new EKG monitor
7242	Minor Tools, Accessories & Field Machines	115.62	250.00	500.00	
6610	Rescue-Extrication Equipment	0.00	1,500.00	1,500.00	
6611	Water Rescue Equipment	0.00	0.00	1,000.00	New GL code
6630	Rope & Climbing Equipment	592.26	500.00	1,000.00	
7252	Misc Hardware	133.04	350.00	350.00	
	Total Equipment & Tools	30,102.82	68,934.03	101,785.00	
Financial Services					
7309	Late Fees	0.00	10.00	10.00	
7310	Bank Service Charges	15.00	20.00	20.00	
9154	Losses and Damages	0.00	100.00	50.00	
	Total Financial Services	15.00	130.00	80.00	

		Fiscal YTD 4/30/2019	2018-2019 Mid Year Adjustment	2019-2020 Budget	Notes
Ins., Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	5,420.66	5,420.66	5,420.66	
7325	Insurance	21,231.53	21,232.00	24,929.89	
Total Ins., Licenses & Regulatory Fees		26,652.19	26,652.66	30,350.55	
Legal & Professional					
7320	Professional & Consulting Services	1,390.40	1,400.00	1,400.00	
7326	Legal Services	0.00	350.00	350.00	
7340	Legal Notifications & Mandated Advertising	0.00	75.00	20.00	
Total Legal & Professional		1,390.40	1,825.00	1,770.00	
Office/Operations					
6120	Computer Hardware/Software/Licenses	0.00	0.00	1,700.00	
6130	Computer Hardware	419.25	1,700.00	0.00	Using GL 6120
7140	General Supplies & Minor Equipment	1,621.56	1,800.00	5,000.00	Increased budget due to fire hose needed for engine
7160	Postage, Shipping & Mail Supplies	109.74	300.00	300.00	
7216	Fire Prevention Education Materials	602.99	1,200.00	1,200.00	Funded by 3161 Fire Mitigation
7226	Membership & Dues	62.10	105.00	100.00	
7230	Misc Small Parts & Supplies	296.86	300.00	2,000.00	Increase in budget due to purchase of firefighting foam
7240	Propane	141.82	100.00	120.00	
Total Office/Operations		3,254.32	5,505.00	10,420.00	
Other Expense					
7201	White Goods & Accessories - bedding, towels	274.75	300.00	1,000.00	
7209	District Operating Center Expense	0.00	450.00	1,000.00	
7218	Cooking Products - Food, Drinks & Staples	415.00	500.00	500.00	
7224	Kitchen Cookware & Utensils	210.48	800.00	800.00	
7330	Misc Operating Expenses	200.48		0.00	
Total Other Expense		1,100.71	2,050.00	3,300.00	
Rent & Utilities					
6000	Cell Phones	1,699.13	2,350.00	2,000.00	
6025	Telephone	3,951.25	3,700.00	4,000.00	
8610	Electric	2,624.84	2,620.00	3,000.00	
8620	Gas Service	1,110.91	910.00	1,500.00	
8630	Trash Services	1,019.10	1,850.00	1,300.00	

		Fiscal YTD 4/30/2019	2018-2019 Mid Year Adjustment	2019-2020 Budget	Notes
8640	Water and Water Services	3,250.24	4,704.00	4,000.00	
8659	Utility Cable Charges	1,053.96	1,400.00	1,400.00	
8670	Street Lighting	107.47	132.00	135.00	
	Total Rent & Utilities	14,816.90	17,666.00	17,335.00	
Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	300.00	500.00	
6405	R & M - Extinguishers	497.17	1,000.00	1,000.00	
6640	R & M - Equip & Other Non-Structural	827.11	1,600.00	1,600.00	
6750	R & M - Minor Tools & Equipment	518.26	1,000.00	1,000.00	
6775	R & M -Operation/Field Equipment	1,199.22	1,215.00	800.00	
6800	R & M - Grounds & Collection Systems	1,467.49	1,500.00	1,500.00	
6900	R & M - Buildings & Structures	3,004.25	4,300.00	17,000.00	15,000 for painting building
	Total Repairs & Maintenance	7,513.50	10,915.00	23,400.00	
Travel & Training					
6300	DMV Driv Lic Class B	0.00	100.00	0.00	
7324	Education, Training, Seminar	0.00	0.00	1,000.00	
7141	CERT Training Supplies	99.83	100.00	100.00	
7323	Books, Publications & Subscriptions	146.58	470.00	200.00	
8405	Reserve FF Training Costs	550.00	700.00	1,000.00	
	Total Travel & Training	796.41	1,370.00	2,300.00	
	Total Services & Supplies	1,179,137.04	2,338,496.88	2,471,893.55	
Capital Outlay					
9006	Infrastructure CIP	111,211.55	44,545.30	50,000.00	Finish landscape project, side fencing, kitchen cupboards, roof over PPE
9085	Vehicle Purchase	49,146.05	80,000.00	693,000.00	Approx. 693,000 to replace ME-15 from 3110 Vehicle Replacement
	Total Capital Outlay	160,357.60	124,545.30	743,000.00	
Reserves					
9504	*Vehicle Replacement Reserve	0.00	121,644.20	85,000.00	
9572	*General Contingency (Operations) Reserve	0.00	31,941.43	84,308.84	
	Total Reserves	0.00	153,585.63	169,308.84	
TRANSFERS					
9511	Interfund Transfer Out	27,496.14	54,992.28	52,696.78	
	Total Transfers	27,496.14	54,992.28	52,696.78	
	Total Expenditures	1,521,730.89	2,841,800.09	3,642,169.37	
	Net Revenues over Expenditures	72,645.56	(44.59)	(663,490.15)	GL9085: \$637,290.15 from 3110 Vehicle Replacement Reserve/ GL7216: \$1,200 from 3161 Fire Mitigation Fund / GL6055 \$25000 from 3160 Capital Outlay Reserve

600 - WASTEWATER

		Fiscal YTD 4/30/2019	Mid Year Adjustment	2019-2020 Budget	Notes
REVENUES					
Other Revenue					
Service Charges & Fees					
4062	Wastewater Admin Charge	25,000.00	44,246.40	16,892.75	# from NBS
Total Revenues		25,000.00	44,246.40	16,892.75	
EXPENDITURES					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	119.98	31.49	34.00	
6345	Property Taxes & Assessments Costs	269.54	270.00	270.00	
Total Ins., Licenses & Regulatory Fees		389.52	301.49	304.00	
Legal & Professional					
7320	Professional & Consulting Services	13,148.08	12,365.94	13,853.91	# from NBS
7326	Legal Services	447.80	1,000.00	100.00	
Total Legal & Professional		13,595.88	13,365.94	13,953.91	
7160	Postage, Shipping	6.70	6.70	0.00	
Total Services & Supplies		13,992.10	13,667.43	14,257.91	
Debt Service					
9805	Repayment Bond Reserve	0.00	0.00	0.00	(No Bond Payment will need to be made because of refinancing)
Total Debt Service		0.00	0.00	0.00	
TRANSFERS					
9511	Interfund Transfer Out	1,374.81	2,749.61	2,634.84	
Total Transfers		1,374.81	2,749.61	2,634.84	
Total Expenditures		15,366.91	16,417.04	16,892.75	
Net Revenues over Expenditures		9,633.09	27,829.36	0.00	