

RESOLUTION 07-09

APPROVING AND ADOPTING THE PROPOSED BUDGET OF THE TWENTYNINE PALMS FIRE DEPARTMENT FOR FISCAL 2007-2008

WHEREAS, the Fire Chief and Financial Advisor, Wayne Jones, have submitted a proposed budget for the fiscal year 2007-2008, a copy of which is attached as Exhibit "A" hereto and copies of which are in the possession of the Fire Chief and the Financial Advisor; and

WHEREAS, the said proposed budget contains estimates of the services, activities, and projects comprising the budget, and contains expenditure requirements and the resources available to the Twentynine Palms Fire Department; and

WHEREAS, the proposed budget, as herein approved, will enable the Board of Directors to make adequate financial plans and will ensure that the Fire Department's management staff can administer their respective functions in accordance with such plans.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Twentynine Palms Water District as follows:

That the appropriation-expenditure budgeting system is hereby adopted. The system consists of:

1. An appropriation-expenditure system which shows budgetary categories by department.
2. This system applies to operations and maintenance; replacement and rehabilitation, and capital improvement expenditures as intended for use in fiscal year 2007-2008.
 - a. The Fire Chief is authorized to transfer Fire Department operations funds between activities when he/she deems it is necessary to do so; however, he/she is not authorized to transfer funds between replacement and rehabilitation nor capital improvement projects or activities.
3. The budget system assumes existing service levels; Board of Directors approval will be required for any significant changes involving increased or decreased service levels.
 - a. The Financial Advisor shall be responsible for constant monitoring of the budget and shall establish and implement appropriate control mechanisms necessary for said purpose, after approval of the Fire Chief.

- b. In the event that the Fire Chief or the Financial Advisor determine that revenues will be less than the amounts provided in the budget, the Board of Directors shall be provided with that information and revised revenue estimates at the next scheduled meeting of the Board so that the approved budget appropriations may be revised.
- 4. A monthly status report will be provided to the Board of Directors reflecting budget, year-to-date expenditures, and percentage of budget used to date by the Fire Department.

RESOLVED FURTHER, that the budget of the Twentynine Palms Fire Department for fiscal year 2007-2008 as set forth in Exhibit "A" hereof is hereby approved and adopted, and the amounts of proposed expenditures as specified are appropriated for the programs and departments as specified.

PASSED, APPROVED AND ADOPTED this 23rd day of May 2007 by the following vote:

Ayes: Directors Anthony, Carter, Cisneros and Yockey
Noes: None
Abstain: None
Absent: Director Moore

Edith E. Carter, President
Board of Directors

Attest:

Mike Wright, Board Secretary
Twentynine Palms Water District

Exhibit "A"

**TWENTYNINE PALMS FIRE DEPARTMENT
FISCAL YEAR 2007-2008**

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As Adopted by the Board of Directors

On

May 23, 2007

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**TWENTYNINE PALMS FIRE DEPARTMENT
BUDGET SUMMARY
FISCAL YEAR 2007-2008**

	Fiscal 2005-06	Fiscal 2006-07	Fiscal 2007-08	Fiscal 2008-09	Fiscal 2009-10	Fiscal 2010-11	Fiscal 2011-12
	Actual	Projected	Proposed Budget	Estimated	Estimated	Estimated	Estimated
<u>REVENUES</u>							
Operating Revenues	\$1,206,560	\$1,223,700	\$1,236,400	\$1,254,946	\$1,273,770	\$1,273,770	\$1,273,770
Donations and CPR Training Revenues	4,930	8,000	11,000	11,000	11,000	11,000	11,000
Grant Revenue	130,788	40,652	0	0	0	0	0
Sale of Fixed Assets	0	0	0	0	0	0	0
Non-Operating Revenues	120,648	77,100	56,000	56,000	56,000	56,000	56,000
Total Revenues	\$1,462,926	\$1,349,452	\$1,303,400	\$1,321,946	\$1,340,770	\$1,340,770	\$1,340,770
<u>EXPENDITURES</u>							
Salaries & Benefits, Paid Staff	\$517,414	\$576,000	\$645,502	681,005	754,383	795,874	839,647
Volunteer Operations	66,195	102,000	108,980	108,980	108,980	108,980	108,980
Materials and Supplies	21,432	26,028	32,700	33,354	34,021	34,702	35,396
Outside Services	766	1,300	1,300	1,326	1,353	1,380	1,407
Utilities	23,167	27,500	28,700	29,561	30,448	31,361	32,302
Dispatching Fees	86,794	95,500	100,000	105,000	110,250	115,763	121,551
Repair and Maintenance	96,324	90,300	94,000	95,880	97,798	99,754	101,749
Insurance, Bonds and Workers Compensation	57,053	68,000	72,000	73,440	74,909	76,407	77,935
Overhead Allocation	31,380	34,672	35,370	36,077	36,799	37,535	38,286
Training, Travel & Conferences	18,199	12,800	15,500	15,810	16,126	16,449	16,778
Dues, Subscriptions, Books & Films	1,533	2,400	2,400	2,448	2,497	2,547	2,598
Legal Services and Professional Services	15,629	20,000	20,000	20,400	20,808	21,224	21,649
Allowance for Uncollectable Accounts	(12,511)	0	12,000	15,000	15,000	15,000	15,000
Total Expenses Before Debt & Capital Expend.	\$923,375	\$1,056,500	\$1,168,452	\$1,218,281	\$1,303,371	\$1,356,974	\$1,413,276
<u>NON-OPERATING EXPENDITURES</u>							
Capital Expenditures		78,400	77,700	26,000	28,000	31,000	23,000
Expenditures From Donated Funds		7,000	10,000	0	0	0	0
Total Expenditures		\$1,141,900	\$1,256,152	\$1,244,281	\$1,331,371	\$1,387,974	\$1,436,276
Total Revenue Less Total Expenditures		\$207,552	\$47,248	\$77,665	\$9,399	(\$47,204)	(\$95,506)
Addition (Reduction) To Contingency Reserve		0	0	0	0	0	0
Addition (Reduction) To Apparatus/Comm. Reserve		0	35,000	70,000	70,000	70,000	70,000
Change in Unrestricted Working Capital Balance		\$207,552	\$12,248	\$7,665	(\$60,601)	(\$117,204)	(\$165,506)

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**TWENTYNINE PALMS FIRE DEPARTMENT
PROPOSED BUDGET
FISCAL YEAR 2007-2008**

	Fiscal 2005-06 Actual	Fiscal 2006-07 Amended Budget	Fiscal 2006-07 Projected	Fiscal 2007-08 Proposed Budget	
<u>REVENUES</u>					
Operating Revenues					
1	Permits & Fees	301	400	700	400
2	Fire Protection Special Tax	1,206,259	1,226,000	1,223,000	1,236,000
3	Total Operating Revenue	1,206,560	1,226,400	1,223,700	1,236,400
Non-Operating Revenues					
4	Interest Revenues	37,902	25,000	35,000	30,000
5	Penalties	82,214	30,000	32,000	25,000
6	CPR Training Revenue	2,930	3,000	1,000	1,000
7	Donations	2,000	1,000	7,000	10,000
8	Grant Revenue (Including Carry-overs)	130,788	0	40,652	0
9	Sale of Fixed Assets	0	0	0	0
10	Other Non-Operating Revenue	532	1,000	10,100	1,000
11	Total Non-Operating Revenue	256,366	60,000	125,752	67,000
12	Total Revenues	\$ 1,462,926	\$ 1,286,400	\$ 1,349,452	\$ 1,303,400

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**TWENTYNINE PALMS FIRE DEPARTMENT
PROPOSED BUDGET
FISCAL YEAR 2007-2008**

	Fiscal 2005-06 Actual	Fiscal 2006-07 Amended Budget	Fiscal 2006-07 Projected	Fiscal 2007-08 Proposed Budget	
<u>OPERATING EXPENSES</u>					
SALARIES & BENEFITS, PAID STAFF					
13	Salaries, Paid Staff	\$ 361,273	\$ 391,796	\$ 390,000	\$ 425,811
14	Payroll Taxes	29,513	32,772	33,000	35,375
15	Group Medical/Dental/Vision/Life	53,533	76,800	68,000	85,800
16	Uniform Allowance	2,622	4,200	4,200	4,200
17	Retirement(PERS)	69,782	81,141	78,000	90,816
18	Medical Exams And Background Checks	691	3,500	2,800	3,500
19	<i>Benefits, Paid Staff</i>	156,141	198,413	186,000	219,691
20	<i>Total Salaries & Benefits, Paid Staff</i>	517,414	590,209	576,000	645,502
VOLUNTEER OPERATIONS					
21	Personnel Costs	59,280	93,100	90,000	100,480
22	Statutory Payroll Taxes	1,010	4,500	4,000	0
23	Uniforms and Other Reimbursements	1,983	3,500	3,500	3,500
24	Medical Exams and Background Checks	3,922	5,000	4,500	5,000
25	<i>Total Volunteer Operations</i>	66,195	106,100	102,000	108,980

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**TWENTYNINE PALMS FIRE DEPARTMENT
PROPOSED BUDGET
FISCAL YEAR 2007-2008**

	Fiscal 2005-06 Actual	Fiscal 2006-07 Amended Budget	Fiscal 2006-07 Projected	Fiscal 2007-08 Proposed Budget	
FACILITIES					
26	Repairs & Maintenance	9,219	7,000	8,000	7,000
27	Cleaning Supplies	3,692	4,000	4,500	4,000
28	Telephone	5,562	6,600	6,400	6,500
29	Natural Gas & Propane	4,008	3,500	4,000	4,200
30	Electricity	10,625	12,000	13,200	14,000
31	Other	0	3,000	0	0
32	Internet Service	1,672	2,200	2,500	2,500
33	Trash Service	1,300	1,500	1,400	1,500
34	Total Facilities Expenses	36,078	39,800	40,000	39,700
OTHER ADMINISTRATIVE EXPENSES					
35	Legal and Outside Professional Services	15,629	20,000	20,000	20,000
36	Outside Services, Other Governmental Agencies	766	1,000	1,300	1,300
37	Uncollectable Accounts	(12,511)	12,000	0	12,000
38	Office Supplies	3,568	3,000	3,000	3,500
39	Travel & Expenses	850	100	800	500
40	Insurance, Bonds & Workers Compensation	57,053	81,487	68,000	72,000
41	Printing & Publications	770	1,200	1,200	1,200
42	Dues & Subscriptions	1,533	2,400	2,400	2,400
43	Station Supplies	4,984	5,000	6,500	8,500
44	Overhead Allocation	31,380	34,672	34,672	35,370
45	Contingency Expenditures	0	3,000	0	3,000
46	Safety Material & Supplies	3,303	2,250	2,200	2,500
47	Public Information Material & Supplies	0	1,000	928	1,000
48	Total Other Administrative Expenses	107,325	167,109	141,000	163,270

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**TWENTYNINE PALMS FIRE DEPARTMENT
PROPOSED BUDGET
FISCAL YEAR 2007-2008**

	Fiscal 2005-06 Actual	Fiscal 2006-07 Amended Budget	Fiscal 2006-07 Projected	Fiscal 2007-08 Proposed Budget	
TRAINING					
49	Schools, Course Fees & Materials	5,867	5,000	6,500	7,000
50	Conferences & Seminars	375	500	0	500
51	Travel & Expenses	709	500	300	500
52	Books & Films	683	250	200	250
53	Training Materials & Supplies	2,933	3,000	1,500	3,000
54	Live Fire Training	255	250	200	250
55	CPR and Defribulator Training	3,050	4,000	1,800	1,500
56	Certifications and Other Expenses	3,477	1,500	1,500	2,000
57	Total Training	17,349	15,000	12,000	15,000
LOGISTICS					
58	Communications, Materials & Supplies	970	1,000	1,100	1,000
59	Communications, Outside Repairs & Maintenance	291	500	400	500
60	Communications, Dispatch Fees & Service Agreements	86,794	94,500	95,500	100,000
61	Total Logistics	88,055	96,000	97,000	101,500
FIRE PREVENTION					
62	Fire Prevention Materials and Supplies	1,220	1,500	1,000	1,500
63	Public Fire Education	1,681	1,500	2,500	2,500
64	Total Fire Prevention	2,901	3,000	3,500	4,000
APPARATUS MAINTENANCE					
65	Maintenance and Repair	35,965	30,000	28,000	32,000
66	Misc Vehicle Expense	9,796	12,000	11,000	12,000
67	Fuel & Oil	29,540	25,000	28,000	28,000
68	Total Apparatus Maintenance	75,301	67,000	67,000	72,000

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TWENTYNINE PALMS FIRE DEPARTMENT
PROPOSED BUDGET
FISCAL YEAR 2007-2008

	Fiscal 2005-06 Actual	Fiscal 2006-07 Amended Budget	Fiscal 2006-07 Projected	Fiscal 2007-08 Proposed Budget	
FIRE EQUIPMENT					
69	Equipment Maintenance & Repair	3,883	6,400	6,400	6,500
70	Equipment Supplies & Parts	3,938	4,000	4,000	4,000
71	EMS Consumables	3,273	5,000	5,000	5,000
71	Suppression Consumables	1,663	3,000	2,600	3,000
72	Total Fire Equipment	12,757	18,400	18,000	18,500
73	Total Operating Expenses	923,375	1,102,618	1,056,500	1,168,452
<u>NON-OPERATING EXPENSES</u>					
CAPITAL EXPENDITURES					
74	Capital Expenditures - Structures (Incl. Carryover)		23,000	23,000	0
75	Capital Expenditures - Office Equipment		2,500	2,500	5,700
76	Capital Expenditures - Fire Equipment		52,900	52,900	31,000
77	Capital Expenditures - Communications		0	0	6,000
78	Capital Expenditures - Apparatus & Vehicles		0	0	35,000
79	Total Capital Expenditures		78,400	78,400	77,700
80	Expenditures From Donated Funds		0	7,000	10,000
81	Total Operating and Non-Operating Expenditures		\$ 1,181,018	\$ 1,141,900	\$ 1,256,152
82	Total Revenues Less Expenses		\$ 105,382	\$ 207,552	\$ 47,248
ADDITIONS TO RESERVE ACCOUNTS					
83	Addition (Reduction) to Apparatus & Comm. Reserve		0	0	35,000
84	Addition (Reduction) in Contingency Reserve		0	0	0
85	Total Reserve Additions		0	0	35,000
86	Change in Unrestricted Working Capital Balance		\$ 105,382	\$ 207,552	\$ 12,248

**TWENTYNINE PALMS FIRE DEPARTMENT
CAPITAL IMPROVEMENTS &
REPLACEMENT AND REHABILITATION BUDGET
FISCAL YEAR 2007-2008**

FUNDED PROJECTS:	Fiscal 2007-08 Budget	Estimated Fiscal 2008-09	Estimated Fiscal 2009-10	Estimated Fiscal 2010-11	Estimated Fiscal 2011-12
<i>a.</i> Evaporative Coolers and HVAC	0	5,000	5,000	10,000	0
<i>b.</i> Replacement Turnout Gear	12,000	12,000	12,000	12,000	12,000
<i>c.</i> Extracation Equipment Replacement	9,000	0	0	0	0
<i>d.</i> Copier Replacement	5,700	0	0	0	0
<i>e.</i> Replacement of Command Vehicle	35,000	0	0	0	0
<i>f.</i> Replacement Fire Hose	10,000	3,000	5,000	3,000	5,000
<i>g.</i> Replacement Radios	6,000	6,000	6,000	6,000	6,000
<i>Total Expenditures</i>	\$77,700	\$26,000	\$28,000	\$31,000	\$23,000
UNFUNDED PROJECTS:					
Repair/Replace Parking Lot, Station 422		\$30,000			
Rehabilitation of Kitchen/Bath, Station 421		75,000			
Back-up Generator, Station 422		50,000			
<i>Total Unfunded Projects</i>		\$155,000			

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**TWENTYNINE PALMS FIRE DEPARTMENT
ANALYSIS OF AVAILABLE CASH
FISCAL YEAR 2007-2008**

	<u>Unrestricted Balance</u>	<u>Contingency Reserve</u>	<u>Apparatus Reserve</u>	<u>Total</u>
Estimated Beginning Balance: July 1, 2007	\$ 1,090,206	\$ 56,713	\$ -	\$ 1,146,919
Total Operating Revenue	1,236,400	0	0	1,236,400
Interest Revenue	30,000	0	0	30,000
Grant Revenue	0	0	0	0
Donations and CPR Revenues	11,000	0	0	11,000
Total Other Non-Operating Revenue	26,000	0	0	26,000
Total Operating Expenditures	(1,168,452)	0	0	(1,168,452)
Capital Expenditures	(77,700)	0	0	(77,700)
Other Non-Operating Expenditures	(10,000)	0	0	(10,000)
Addition (Reduction) to/from Apparatus Reserve	(35,000)	0	35,000	0
Estimated Ending Balance: June 30, 2008	\$ 1,102,454	\$ 56,713	\$ 35,000	\$ 1,194,167