

RESOLUTION 09-11

APPROVING AND ADOPTING THE PROPOSED BUDGET OF THE TWENTYNINE PALMS FIRE DEPARTMENT FOR FISCAL 2009-2010

WHEREAS, the Fire Chief and Financial Advisor, Wayne Jones, have submitted a proposed budget for the fiscal year 2009-2010, 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 2009-2010.
 - 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 2009-2010 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 27th day of May 2009 by the following vote:

Ayes: Directors Anthony, Cisneros, Gallagher, Moore and Yockey
Noes: None

Philip C. Cisneros, President
Board of Directors

Attest:

Mike Wright, Board Secretary
Twentynine Palms Water District

Exhibit "A"

**TWENTYNINE PALMS FIRE DEPARTMENT
FISCAL YEAR 2009-2010**

FINAL

As Adopted by the Board of Directors on

May 27, 2009

**TWENTYNINE PALMS FIRE DEPARTMENT
BUDGET SUMMARY
FISCAL YEAR 2009-2010**

	Fiscal 2007-08 <u>Actual</u>	Fiscal 2008-09 <u>Projected</u>	Fiscal 2009-10 <u>Proposed Budget</u>	Fiscal 2010-11 <u>Estimated</u>	Fiscal 2011-12 <u>Estimated</u>	Fiscal 2012-13 <u>Estimated</u>	Fiscal 2013-14 <u>Estimated</u>
<u>REVENUES</u>							
Operating Revenues	\$1,233,696	\$1,240,000	\$1,242,600	\$1,242,600	\$1,248,813	\$1,255,057	\$1,261,332
Increase in Special Tax rate	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
Donations and CPR Training Revenues	5,170	11,000	11,500	11,500	11,500	11,500	11,500
Grant Revenue	4,424	55,906	0	0	0	0	0
Assessment District #4 Construction Funds	0	21,576	0	0	0	0	0
Non-Operating Revenues	80,848	54,300	45,500	45,500	45,500	45,500	45,500
Total Revenues	\$1,324,138	\$1,382,782	\$1,299,600	\$1,299,600	\$1,305,813	\$1,312,057	\$1,818,332
<u>EXPENDITURES</u>							
Salaries & Benefits, Paid Staff	\$622,151	\$729,200	\$735,763	776,230	818,923	863,963	911,481
Volunteer Operations	94,036	114,500	126,500	126,500	126,500	126,500	126,500
Materials and Supplies	20,575	26,800	34,200	34,884	35,582	36,293	37,019
Outside Services	1,800	1,800	1,800	1,836	1,873	1,910	1,948
Utilities	27,789	27,000	27,300	28,119	28,963	29,831	30,726
Dispatching Fees	103,671	115,200	109,000	114,450	120,173	126,181	132,490
Repair and Maintenance	103,129	81,400	99,100	101,082	103,104	105,166	107,269
Insurance, Bonds and Workers Compensation	68,602	60,000	65,524	66,834	68,171	69,535	70,925
Overhead Allocation	35,370	32,686	35,918	36,636	37,369	38,116	38,879
Training, Travel & Conferences	15,558	11,100	15,100	15,402	15,710	16,024	16,345
Dues, Subscriptions, Books & Films	2,007	2,000	2,400	2,448	2,497	2,547	2,598
Legal Services and Professional Services	25,337	21,000	23,000	23,460	23,929	24,408	24,896
Allowance for Uncollectable Accounts	540	0	10,000	15,000	15,000	15,000	15,000
Total Expenses Before Debt & Capital Expend.	\$1,120,565	\$1,222,686	\$1,285,605	\$1,342,882	\$1,397,792	\$1,455,475	\$1,516,077
<u>NON-OPERATING EXPENDITURES</u>							
Capital Expenditures		141,290	25,000	21,000	20,000	67,000	460,000
Expenditures From Donated Funds		9,994	10,000	0	0	0	0
Total Expenditures		\$1,373,970	\$1,320,605	\$1,363,882	\$1,417,792	\$1,522,475	\$1,976,077
Total Revenue Less Total Expenditures		\$8,812	(\$21,005)	(\$64,282)	(\$111,979)	(\$210,418)	(\$157,745)
Addition (Reduction) To Contingency Reserve		0	0	0	0	0	0
Addition (Reduction) To Apparatus/Comm. Reserve		70,000	70,000	70,000	70,000	29,000	(350,000)
Change in Unrestricted Working Capital Balance		(\$61,188)	(\$91,005)	(\$134,282)	(\$181,979)	(\$239,418)	\$192,255

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**TWENTYNINE PALMS FIRE DEPARTMENT
PROPOSED BUDGET
FISCAL YEAR 2009-2010**

	Fiscal 2007-08 Actual	Fiscal 2008-09 Amended Budget	Fiscal 2008-09 Projected	Fiscal 2009-10 Proposed Budget	
<u>REVENUES</u>					
Operating Revenues					
1	Permits & Fees	398	600	1,000	600
2	Fire Protection Special Tax	1,233,298	1,240,000	1,239,000	1,242,000
3	Total Operating Revenue	1,233,696	1,240,600	1,240,000	1,242,600
Non-Operating Revenues					
4	Interest Revenues	50,970	38,000	27,000	25,000
5	Penalties	27,261	15,000	27,000	20,000
6	CPR Training Revenue	3,145	2,500	1,000	1,500
7	Donations	2,025	10,000	10,000	10,000
8	Grant Revenue (Including Carry-overs)	4,424	55,906	55,906	0
9	Assessment District #4 Construction Funds	0	21,576	21,576	0
10	Other Non-Operating Revenue	2,617	1,000	300	500
11	Total Non-Operating Revenue	90,442	143,982	142,782	57,000
12	Total Revenues	\$ 1,324,138	\$ 1,384,582	\$ 1,382,782	\$ 1,299,600

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**TWENTYNINE PALMS FIRE DEPARTMENT
PROPOSED BUDGET
FISCAL YEAR 2009-2010**

	Fiscal 2007-08 Actual	Fiscal 2008-09 Amended Budget	Fiscal 2008-09 Projected	Fiscal 2009-10 Proposed Budget	
<u>OPERATING EXPENSES</u>					
SALARIES & BENEFITS, PAID STAFF					
13	Salaries, Paid Staff	\$ 421,590	\$ 471,364	\$ 493,000	\$ 491,036
14	Payroll Taxes	35,109	39,259	41,000	40,764
15	Group Medical/Dental/Vision/Life	81,642	85,800	82,500	90,000
16	Uniform Allowance	2,416	4,200	4,200	4,200
17	Retirement(PERS)	78,626	103,211	105,000	106,263
18	Medical Exams And Background Checks	2,768	3,500	3,500	3,500
19	<i>Benefits, Paid Staff</i>	200,561	235,970	236,200	244,727
20	<i>Total Salaries & Benefits, Paid Staff</i>	622,151	707,334	729,200	735,763
VOLUNTEER OPERATIONS					
21	Personnel Costs	87,726	100,480	107,500	118,000
22	Statutory Payroll Taxes	0	0	0	0
23	Uniforms and Other Reimbursements	3,005	3,500	3,000	3,500
24	Medical Exams and Background Checks	3,305	5,000	4,000	5,000
25	<i>Total Volunteer Operations</i>	94,036	108,980	114,500	126,500

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**TWENTYNINE PALMS FIRE DEPARTMENT
PROPOSED BUDGET
FISCAL YEAR 2009-2010**

	Fiscal 2007-08 Actual	Fiscal 2008-09 Amended Budget	Fiscal 2008-09 Projected	Fiscal 2009-10 Proposed Budget	
FACILITIES					
26	Repairs & Maintenance	7,995	7,000	8,500	11,000
27	Cleaning Supplies	4,326	4,000	3,000	4,000
28	Telephone	6,643	6,800	5,000	5,800
29	Natural Gas & Propane	6,029	4,500	4,000	4,500
30	Electricity	11,919	13,500	11,500	12,000
31	Other	0	0	0	0
32	Internet Service	1,759	2,700	5,000	3,500
33	Trash Service	1,439	1,500	1,500	1,500
34	Total Facilities Expenses	40,110	40,000	38,500	42,300
OTHER ADMINISTRATIVE EXPENSES					
35	Legal and Outside Professional Services	25,337	22,000	21,000	23,000
36	Outside Services, Other Governmental Agencies	1,800	1,800	1,800	1,800
37	Uncollectable Accounts	540	12,000	0	10,000
38	Office Supplies	4,508	3,500	4,800	4,500
39	Travel & Expenses	232	500	300	500
40	Insurance, Bonds & Workers Compensation	68,602	60,000	60,000	65,524
41	Printing & Publications	200	1,200	800	1,200
42	Dues & Subscriptions	2,007	2,400	2,000	2,400
43	Station Supplies	3,489	8,500	7,500	8,000
44	Overhead Allocation	35,370	32,686	32,686	35,918
45	Contingency Expenditures	0	3,000	0	3,000
46	Safety Material & Supplies	1,890	2,500	1,500	2,500
47	Public Information Material & Supplies	0	1,000	1,000	1,000
48	Total Other Administrative Expenses	143,975	151,086	133,386	159,342

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**TWENTYNINE PALMS FIRE DEPARTMENT
PROPOSED BUDGET
FISCAL YEAR 2009-2010**

	Fiscal 2007-08 Actual	Fiscal 2008-09 Amended Budget	Fiscal 2008-09 Projected	Fiscal 2009-10 Proposed Budget	
TRAINING					
49	Schools, Course Fees & Materials	5,659	7,000	4,500	6,000
50	Conferences & Seminars	275	500	0	500
51	Travel & Expenses	3,635	500	2,000	2,000
52	Books & Films	500	250	300	300
53	Training Materials & Supplies	852	3,000	1,500	2,500
54	Live Fire Training	684	250	0	300
55	CPR and Defribulator Training	1,275	1,500	1,500	1,500
56	Certifications and Other Expenses	2,446	2,000	1,000	1,500
57	<i>Total Training</i>	15,326	15,000	10,800	14,600
LOGISTICS					
58	Communications, Materials & Supplies	141	1,000	500	1,000
59	Communications, Outside Repairs & Maintenance	397	500	500	500
60	Communications, Dispatch Fees & Service Agreements	103,671	108,000	115,200	109,000
61	<i>Total Logistics</i>	104,209	109,500	116,200	110,500
FIRE PREVENTION					
62	Fire Prevention Materials and Supplies	771	1,500	700	1,500
63	Public Fire Education	2,919	2,500	2,000	2,500
64	<i>Total Fire Prevention</i>	3,690	4,000	2,700	4,000
APPARATUS MAINTENANCE					
65	Maintenance and Repair	41,507	30,000	22,000	22,000
66	Mechanic Charges	8,046	12,000	17,900	24,600
67	Fuel & Oil	28,537	32,000	23,000	28,000
68	<i>Total Apparatus Maintenance</i>	78,090	74,000	62,900	74,600

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**TWENTYNINE PALMS FIRE DEPARTMENT
PROPOSED BUDGET
FISCAL YEAR 2009-2010**

	Fiscal 2007-08 Actual	Fiscal 2008-09 Amended Budget	Fiscal 2008-09 Projected	Fiscal 2009-10 Proposed Budget	
FIRE EQUIPMENT					
69	Equipment Maintenance & Repair	7,092	6,500	3,500	5,000
70	Equipment Supplies & Parts	5,229	4,000	3,000	4,000
71	EMS Consumables	3,745	5,000	4,500	5,000
71	Suppression Consumables	2,912	3,000	3,500	4,000
72	Total Fire Equipment	18,978	18,500	14,500	18,000
73	Total Operating Expenses	1,120,565	1,228,400	1,222,686	1,285,605
NON-OPERATING EXPENSES					
CAPITAL EXPENDITURES (Including Carryovers)					
74	Capital Expenditures - Structures		92,500	92,500	8,000
75	Capital Expenditures - Office Equipment		0	0	0
76	Capital Expenditures - Fire Equipment		25,819	25,819	17,000
77	Capital Expenditures - Communications		18,853	18,853	0
78	Capital Expenditures - Apparatus & Vehicles		4,118	4,118	0
79	Total Capital Expenditures		141,290	141,290	25,000
80	Expenditures From Donated Funds		10,000	9,994	10,000
81	Total Operating and Non-Operating Expenditures		\$ 1,379,690	\$ 1,373,970	\$ 1,320,605
82	Total Revenues Less Expenses		\$ 4,892	\$ 8,812	\$ (21,005)
ADDITIONS TO RESERVE ACCOUNTS					
83	Addition (Reduction) to Apparatus & Comm. Reserve		70,000	70,000	70,000
84	Addition (Reduction) in Contingency Reserve		0	0	0
85	Total Reserve Additions		70,000	70,000	70,000
86	Change in Unrestricted Working Capital Balance		\$ (65,108)	\$ (61,188)	\$ (91,005)

**TWENTYNINE PALMS FIRE DEPARTMENT
CAPITAL IMPROVEMENTS &
REPLACEMENT AND REHABILITATION BUDGET
FISCAL YEAR 2009-2010**

PROJECT:	Fiscal 2009-10 Budget	Estimated Fiscal 2010-11	Estimated Fiscal 2011-12	Estimated Fiscal 2012-13	Estimated Fiscal 2013-14
<i>a.</i> Replacement Turnout Gear	12,000	12,000	15,000	15,000	15,000
<i>b.</i> Replacement Fire Hose and Nozzles	5,000	3,000	5,000	5,000	5,000
<i>c.</i> Bay Heater/Cooler, Lear Station	8,000	0	0	0	0
<i>d.</i> Replacement Command Pickup	0	0	0	41,000	0
<i>e.</i> Replacement of Engine 421	0	0	0	0	440,000
<i>f.</i> Replacement Radios	0	6,000	0	6,000	0
<i>Total Expenditures</i>	25,000	21,000	20,000	67,000	460,000
UNFUNDED PROJECTS:					
75 Foot Aerial Truck		\$800,000			
Demolition of Old Admin Building		35,000			
Rehabilitation of Kitchen/Bath, Station 421		75,000			
<i>Total Unfunded Projects</i>		\$910,000			

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**TWENTYNINE PALMS FIRE DEPARTMENT
ANALYSIS OF AVAILABLE CASH
FISCAL YEAR 2009-2010**

	<u>Unrestricted Balance</u>	<u>Contingency Reserve</u>	<u>Apparatus Reserve</u>	<u>Total</u>
Estimated Beginning Balance: July 1, 2009	\$ 1,111,042	\$ 56,713	\$ 105,000	\$ 1,272,755
Total Operating Revenue	1,242,600	0	0	1,242,600
Interest Revenue	25,000	0	0	25,000
Grant Revenue	0	0	0	0
Donations and CPR Revenues	11,500	0	0	11,500
Total Other Non-Operating Revenue	20,500	0	0	20,500
Total Operating Expenditures	(1,285,605)	0	0	(1,285,605)
Capital Expenditures	(25,000)	0	0	(25,000)
Other Non-Operating Expenditures	(10,000)	0	0	(10,000)
Addition (Reduction) to/from Apparatus Reserve	(70,000)	0	70,000	0
Estimated Ending Balance: June 30, 2010	\$ 1,020,037	\$ 56,713	\$ 175,000	\$ 1,251,750