

## RESOLUTION 10-08

### APPROVING AND ADOPTING THE PROPOSED BUDGET OF THE TWENTYNINE PALMS FIRE DEPARTMENT FOR FISCAL 2010-2011

**WHEREAS**, the Fire Chief and Financial Advisor, Wayne Jones, have submitted a proposed budget for the fiscal year 2010-2011, 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 2010-2011.
  - 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 2010-2011 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 26<sup>th</sup> day of May 2010 by the following vote:

Ayes: Directors Chambers, Cisneros, Moore and Shinaver  
Noes: None  
Abstain: None  
Absent: Director Gallagher

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Philip C. Cisneros, President  
Board of Directors

Attest:

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Mike Wright, Board Secretary  
Twentynine Palms Water District

**Exhibit "A"**

**TWENTYNINE PALMS FIRE DEPARTMENT  
FISCAL YEAR 2010-2011 BUDGET**

***FINAL***

***As Adopted by the Board of Directors on***

***May 26, 2010***

**TWENTYNINE PALMS FIRE DEPARTMENT  
BUDGET SUMMARY  
FISCAL YEAR 2010-2011**

	Fiscal 2008-09	Fiscal 2009-10	Fiscal 2010-11 Proposed Budget	Fiscal 2011-12 Estimated	Fiscal 2012-13 Estimated	Fiscal 2013-14 Estimated	Fiscal 2014-15 Estimated
	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>	<u>Estimated</u>	<u>Estimated</u>	<u>Estimated</u>	<u>Estimated</u>
<b><u>REVENUES</u></b>							
Operating Revenues	\$1,184,582	\$1,243,000	<b>\$1,246,000</b>	\$1,251,000	\$1,257,255	\$1,263,541	\$1,269,859
Increase in Special Tax rate	\$0	\$0	<b>\$0</b>	\$0	\$0	\$500,000	561,724
Donations and CPR Training Revenues	10,399	2,800	11,500	11,500	11,500	11,500	11,500
Grant Revenue	71,972	0	0	0	0	0	0
Assessment District #4 Construction Funds	0	0	0	0	0	0	0
Non-Operating Revenues	55,478	43,000	35,500	35,500	35,500	35,500	35,500
<b>Total Revenues</b>	<b>\$1,322,431</b>	<b>\$1,288,800</b>	<b>\$1,293,000</b>	<b>\$1,298,000</b>	<b>\$1,304,255</b>	<b>\$1,810,541</b>	<b>\$1,878,583</b>
<b><u>EXPENDITURES</u></b>							
Salaries & Benefits, Paid Staff	\$718,265	\$718,700	<b>\$778,700</b>	833,209	883,202	931,778	983,025
Volunteer Operations	114,751	124,000	<b>129,500</b>	129,500	129,500	129,500	129,500
Materials and Supplies	26,614	29,082	<b>34,700</b>	35,394	36,102	36,824	37,560
Outside Services	1,800	1,800	<b>1,800</b>	1,836	1,873	1,910	1,948
Utilities	25,760	26,500	<b>31,100</b>	32,033	32,994	33,984	35,003
Dispatching Fees	115,254	109,000	<b>105,000</b>	110,250	115,763	121,551	127,628
Repair and Maintenance	85,142	113,200	<b>106,500</b>	108,630	110,803	113,019	115,279
Insurance, Bonds and Workers Compensation	62,165	58,000	<b>59,600</b>	60,792	62,008	63,248	64,513
Overhead Allocation	32,686	35,918	<b>40,554</b>	41,365	42,192	43,036	43,897
Training, Travel & Conferences	13,119	15,300	<b>19,100</b>	19,482	19,872	20,269	20,674
Dues, Subscriptions, Books & Films	1,868	2,000	<b>2,400</b>	2,448	2,497	2,547	2,598
Legal Services and Professional Services	27,315	23,000	<b>28,000</b>	28,560	29,131	29,714	30,308
Allowance for Uncollectable Accounts	3,081	0	<b>0</b>	15,000	15,000	15,000	15,000
<b>Total Expenses Before Debt &amp; Capital Expend.</b>	<b>\$1,227,820</b>	<b>\$1,256,500</b>	<b>\$1,336,954</b>	<b>\$1,418,499</b>	<b>\$1,480,935</b>	<b>\$1,542,379</b>	<b>\$1,606,935</b>
<b><u>NON-OPERATING EXPENDITURES</u></b>							
Capital Expenditures	47,770	47,770	<b>32,000</b>	64,000	20,000	466,000	20,000
Expenditures From Donated Funds	1,000	1,000	<b>10,000</b>	0	0	0	0
<b>Total Expenditures</b>	<b>\$1,305,270</b>	<b>\$1,305,270</b>	<b>\$1,378,954</b>	<b>\$1,482,499</b>	<b>\$1,500,935</b>	<b>\$2,008,379</b>	<b>\$1,626,935</b>
<b>Total Revenue Less Total Expenditures</b>	<b>(\$16,470)</b>	<b>(\$16,470)</b>	<b>(\$85,954)</b>	<b>(\$184,499)</b>	<b>(\$196,680)</b>	<b>(\$197,838)</b>	<b>\$251,648</b>
Addition (Reduction) To Contingency Reserve	0	0	<b>0</b>	0	0	0	0
Addition (Reduction) To Apparatus/Comm. Reserve	70,000	70,000	<b>70,000</b>	29,000	70,000	(370,000)	90,000
<b>Change in Unrestricted Working Capital Balance</b>	<b>(\$6,470)</b>	<b>(\$6,470)</b>	<b>(\$155,954)</b>	<b>(\$213,499)</b>	<b>(\$266,680)</b>	<b>\$172,162</b>	<b>\$161,648</b>

FINAL

**TWENTYNINE PALMS FIRE DEPARTMENT  
PROPOSED BUDGET  
FISCAL YEAR 2010-2011**

		Fiscal 2008-09	Fiscal 2009-10	Fiscal 2009-10	Fiscal 2010-11
		Actual	Amended Budget	Projected	Proposed Budget
<b><u>REVENUES</u></b>					
<b>Operating Revenues</b>					
1	Permits & Fees	778	600	1,000	1,000
2	Fire Protection Special Tax	1,183,804	1,242,000	1,242,000	1,245,000
3	<b>Total Operating Revenue</b>	<b>1,184,582</b>	<b>1,242,600</b>	<b>1,243,000</b>	<b>1,246,000</b>
<b>Non-Operating Revenues</b>					
4	Interest Revenues	25,754	25,000	6,000	5,000
5	Penalties	30,361	20,000	35,000	30,000
6	CPR Training Revenue	1,757	1,500	1,800	1,500
7	Donations	8,642	10,000	1,000	10,000
8	Grant Revenue (Including Carry-overs)	71,972	0	0	0
9	Assessment District #4 Construction Funds	0	0	0	0
10	Other Non-Operating Revenue	(637)	500	2,000	500
11	<b>Total Non-Operating Revenue</b>	<b>137,849</b>	<b>57,000</b>	<b>45,800</b>	<b>47,000</b>
12	<b>Total Revenues</b>	<b>\$ 1,322,431</b>	<b>\$ 1,299,600</b>	<b>\$ 1,288,800</b>	<b>\$ 1,293,000</b>

*FINAL*

**TWENTYNINE PALMS FIRE DEPARTMENT  
PROPOSED BUDGET  
FISCAL YEAR 2010-2011**

	<b>Fiscal 2008-09 Actual</b>	<b>Fiscal 2009-10 Amended Budget</b>	<b>Fiscal 2009-10 Projected</b>	<b>Fiscal 2010-11 Proposed Budget</b>	
<b><u>OPERATING EXPENSES</u></b>					
<b>SALARIES &amp; BENEFITS, PAID STAFF</b>					
<b>13</b>	<b>Salaries, Paid Staff</b>	<b>\$ 493,600</b>	<b>\$ 491,036</b>	<b>\$ 483,000</b>	<b>\$ 513,449</b>
<b>14</b>	Payroll Taxes	40,532	40,764	45,000	42,479
<b>15</b>	Group Medical/Dental/Vision/Life	82,131	90,000	87,000	98,500
<b>16</b>	Uniform Allowance	3,814	4,200	4,200	6,300
<b>17</b>	Retirement(PERS)	95,633	106,263	96,000	114,472
<b>18</b>	Medical Exams And Background Checks	2,555	3,500	3,500	3,500
<b>19</b>	<i>Benefits, Paid Staff</i>	<b>224,665</b>	<b>244,727</b>	<b>235,700</b>	<b>265,251</b>
<b>20</b>	<i>Total Salaries &amp; Benefits, Paid Staff</i>	<b>718,265</b>	<b>735,763</b>	<b>718,700</b>	<b>778,700</b>
<b>VOLUNTEER OPERATIONS</b>					
<b>21</b>	<b>Personnel Costs</b>	<b>106,331</b>	<b>118,000</b>	<b>117,000</b>	<b>120,000</b>
<b>22</b>	Statutory Payroll Taxes	0	0	0	0
<b>23</b>	Uniforms and Other Reimbursements	3,241	3,500	3,000	3,500
<b>24</b>	Medical Exams and Background Checks	5,179	5,000	4,000	6,000
<b>25</b>	<i>Total Volunteer Operations</i>	<b>114,751</b>	<b>126,500</b>	<b>124,000</b>	<b>129,500</b>

**TWENTYNINE PALMS FIRE DEPARTMENT  
PROPOSED BUDGET  
FISCAL YEAR 2010-2011**

	Fiscal 2008-09 Actual	Fiscal 2009-10 Amended Budget	Fiscal 2009-10 Projected	Fiscal 2010-11 Proposed Budget
<b>FACILITIES</b>				
26	Repairs & Maintenance	8,908	11,000	11,000
27	Cleaning Supplies	3,435	4,000	4,000
28	Telephone	4,205	5,800	10,500
29	Natural Gas & Propane	3,410	4,500	5,500
30	Electricity	11,712	12,000	12,500
31	Other	0	0	0
32	Internet and Cable Service	4,893	3,500	1,000
33	Trash Service	1,540	1,500	1,600
34	<b>Total Facilities Expenses</b>	<b>38,103</b>	<b>42,300</b>	<b>41,500</b>
<b>OTHER ADMINISTRATIVE EXPENSES</b>				
35	Legal and Outside Professional Services	27,315	23,000	28,000
36	Outside Services, Other Governmental Agencies	1,800	1,800	1,800
37	Uncollectable Accounts	3,081	10,000	0
38	Office Supplies	5,347	4,500	5,500
39	Travel & Expenses	455	500	300
40	Insurance, Bonds & Workers Compensation	62,165	65,524	58,000
41	Printing & Publications	852	1,200	1,200
42	Dues & Subscriptions	1,868	2,400	2,400
43	Station Supplies	6,888	8,000	7,582
44	Overhead Allocation	32,686	35,918	35,918
45	Contingency Expenditures	0	3,000	0
46	Safety Material & Supplies	1,879	2,500	2,000
47	Public Information Material & Supplies	774	1,000	1,000
48	<b>Total Other Administrative Expenses</b>	<b>145,110</b>	<b>159,342</b>	<b>137,300</b>

*FINAL*

**TWENTYNINE PALMS FIRE DEPARTMENT  
PROPOSED BUDGET  
FISCAL YEAR 2010-2011**

	<b>Fiscal 2008-09 Actual</b>	<b>Fiscal 2009-10 Amended Budget</b>	<b>Fiscal 2009-10 Projected</b>	<b>Fiscal 2010-11 Proposed Budget</b>	
<b>TRAINING</b>					
<b>49</b>	Schools, Course Fees & Materials	3,615	6,000	8,000	8,000
<b>50</b>	Conferences & Seminars	307	500	300	500
<b>51</b>	Travel & Expenses	2,296	2,000	4,000	4,000
<b>52</b>	Books & Films	270	300	300	300
<b>53</b>	Training Materials & Supplies	2,461	2,500	700	2,500
<b>54</b>	Other Training	375	300	0	300
<b>55</b>	CPR and Defribulator Training	2,126	1,500	1,000	1,500
<b>56</b>	Certifications and Other Expenses	1,214	1,500	700	1,500
<b>57</b>	<i><b>Total Training</b></i>	<b>12,664</b>	<b>14,600</b>	<b>15,000</b>	<b>18,600</b>
<b>LOGISTICS</b>					
<b>58</b>	Communications, Materials & Supplies	374	1,000	800	1,000
<b>59</b>	Communications, Outside Repairs & Maintenance	374	500	700	1,000
<b>60</b>	Communications, Dispatch Fees & Service Agreements	115,254	109,000	109,000	105,000
<b>61</b>	<i><b>Total Logistics</b></i>	<b>116,002</b>	<b>110,500</b>	<b>110,500</b>	<b>107,000</b>
<b>FIRE PREVENTION</b>					
<b>62</b>	Fire Prevention Materials and Supplies	1,522	1,500	1,500	1,500
<b>63</b>	Public Fire Education	1,942	2,500	2,500	2,500
<b>64</b>	<i><b>Total Fire Prevention</b></i>	<b>3,464</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>APPARATUS MAINTENANCE</b>					
<b>65</b>	Maintenance and Repair	25,381	22,000	42,000	29,000
<b>66</b>	Mechanic Charges	14,442	24,600	18,000	22,000
<b>67</b>	Fuel & Oil	24,262	28,000	27,000	29,000
<b>68</b>	<i><b>Total Apparatus Maintenance</b></i>	<b>64,085</b>	<b>74,600</b>	<b>87,000</b>	<b>80,000</b>

FINAL

**TWENTYNINE PALMS FIRE DEPARTMENT  
PROPOSED BUDGET  
FISCAL YEAR 2010-2011**

	<b>Fiscal 2008-09 Actual</b>	<b>Fiscal 2009-10 Amended Budget</b>	<b>Fiscal 2009-10 Projected</b>	<b>Fiscal 2010-11 Proposed Budget</b>
<b>FIRE EQUIPMENT</b>				
69	Equipment Maintenance & Repair	4,012	5,000	5,500
70	Equipment Supplies & Parts	4,328	4,000	5,000
71	EMS Consumables	3,889	5,000	5,500
71	Suppression Consumables	3,147	4,000	3,000
72	<b>Total Fire Equipment</b>	<b>15,376</b>	<b>18,000</b>	<b>19,000</b>
73	<b>Total Operating Expenses</b>	<b>1,227,820</b>	<b>1,285,605</b>	<b>1,256,500</b>
 <b>NON-OPERATING EXPENSES</b>				
<b>CAPITAL EXPENDITURES (Including Carryovers)</b>				
74	Capital Expenditures - Structures	15,000	15,000	13,000
75	Capital Expenditures - Office Equipment	0	0	0
76	Capital Expenditures - Fire Equipment	32,770	32,770	19,000
77	Capital Expenditures - Communications	0	0	0
78	Capital Expenditures - Apparatus & Vehicles	0	0	0
79	<b>Total Capital Expenditures</b>	<b>47,770</b>	<b>47,770</b>	<b>32,000</b>
80	Expenditures From Donated Funds	10,000	1,000	10,000
81	<b>Total Operating and Non-Operating Expenditures</b>	<b>\$ 1,343,375</b>	<b>\$ 1,305,270</b>	<b>\$ 1,378,954</b>
82	<b>Total Revenues Less Expenses</b>	<b>\$ (43,775)</b>	<b>\$ (16,470)</b>	<b>\$ (85,954)</b>
 <b>ADDITIONS TO RESERVE ACCOUNTS</b>				
83	Addition (Reduction) to Apparatus & Comm. Reserve	70,000	70,000	70,000
84	Addition (Reduction) in Contingency Reserve	0	0	0
85	<b>Total Reserve Additions</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
86	<b>Change in Unrestricted Working Capital Balance</b>	<b>\$ (113,775)</b>	<b>\$ (86,470)</b>	<b>\$ (155,954)</b>

**TWENTYNINE PALMS FIRE DEPARTMENT  
CAPITAL IMPROVEMENTS &  
REPLACEMENT AND REHABILITATION BUDGET  
FISCAL YEAR 2010-2011**

<b>PROJECT:</b>	<b>Fiscal 2010-11 Budget</b>	<b>Estimated Fiscal 2011-12</b>	<b>Estimated Fiscal 2012-13</b>	<b>Estimated Fiscal 2013-14</b>	<b>Estimated Fiscal 2014-15</b>
<i>a.</i> Replacement Turnout Gear	12,000	12,000	15,000	15,000	15,000
<i>b.</i> Replacement Fire Hose and Nozzles	7,000	5,000	5,000	5,000	5,000
<i>c.</i> Replace Overhead Bay Doors (4), Lear Station	13,000	0	0	0	0
<i>d.</i> Replacement Command Pickup	0	41,000	0	0	0
<i>e.</i> Replacement of Engine 421	0	0	0	440,000	0
<i>f.</i> Replacement Radios	0	6,000	0	6,000	0
<i>Total Expenditures</i>	<b>32,000</b>	<b>64,000</b>	<b>20,000</b>	<b>466,000</b>	<b>20,000</b>
<b>UNFUNDED PROJECTS:</b>					
Demolition of Old Admin Building		\$35,000			
Relocation of Living Quarters, Station 421		750,000			
<i>Total Unfunded Projects</i>		<b>\$785,000</b>			

**FINAL**

**TWENTYNINE PALMS FIRE DEPARTMENT  
ANALYSIS OF AVAILABLE CASH  
FISCAL YEAR 2010-2011**

	<u>Unrestricted Balance</u>	<u>Contingency Reserve</u>	<u>Apparatus Reserve</u>	<u>Total</u>
<b>Estimated Beginning Balance: July 1, 2010</b>	<b>\$ 976,748</b>	<b>\$ 56,713</b>	<b>\$ 105,000</b>	<b>\$ 1,138,461</b>
<b>Total Operating Revenue</b>	<b>1,246,000</b>	<b>0</b>	<b>0</b>	<b>1,246,000</b>
<b>Interest Revenue</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>5,000</b>
<b>Grant Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Donations and CPR Revenues</b>	<b>11,500</b>	<b>0</b>	<b>0</b>	<b>11,500</b>
<b>Total Other Non-Operating Revenue</b>	<b>30,500</b>	<b>0</b>	<b>0</b>	<b>30,500</b>
<b>Total Operating Expenditures</b>	<b>(1,336,954)</b>	<b>0</b>	<b>0</b>	<b>(1,336,954)</b>
<b>Capital Expenditures</b>	<b>(32,000)</b>	<b>0</b>	<b>0</b>	<b>(32,000)</b>
<b>Other Non-Operating Expenditures</b>	<b>(10,000)</b>	<b>0</b>	<b>0</b>	<b>(10,000)</b>
<b>Addition (Reduction) to/from Apparatus Reserve</b>	<b>(70,000)</b>	<b>0</b>	<b>70,000</b>	<b>0</b>
<b>Estimated Ending Balance: June 30, 2011</b>	<b>\$ 820,794</b>	<b>\$ 56,713</b>	<b>\$ 175,000</b>	<b>\$ 1,052,507</b>