

CENTRAL COUNTY FIRE RESCUE
2011
GENERAL FUND FINAL
ADJUSTED BUDGET

	<u>CCFR Budget 2011</u>		<u>CCFR 2011 Mid Yr Adjusted Budget</u>		<u>Increase/ (Decrease)</u>		<u>CCFR 2011 Final Adjusted Budget</u>		<u>Increase/ (Decrease)</u>	
		%		%				%		
REVENUES										
Property Taxes	11,455,241		11,455,241	99%	-	0.00%	11,455,241	99%	-	0.00%
Interest Income	55,000		45,000	0%	(10,000)	-18.18%	45,000	0%	-	0.00%
Training Programs	-		-	0%	-	#DIV/0!	20,801	0%	(20,801)	#DIV/0!
Fire Prev't./Code Enforc't. Fees	80,000		80,000	1%	-	0.00%	126,368	1%	(46,368)	-57.96%
Grant Income					-	#DIV/0!			-	#DIV/0!
Miscellaneous Income	<u>10,000</u>		<u>10,000</u>	0%	-	0.00%	<u>27,750</u>	0%	(17,750)	-177.50%
Total Revenues	<u><u>11,600,241</u></u>		<u><u>11,590,241</u></u>		<u><u>(10,000)</u></u>		<u><u>11,675,160</u></u>		<u><u>(84,919)</u></u>	<u><u>(0)</u></u>
Funds from Reserves					-				-	
Total of Revenues & Reserves	11,600,241		11,590,241		(10,000)	-0.09%	11,675,160		(84,919)	-0.73%
EXPENSES										
Personnel Expenses	9,105,802	86.04%	8,877,557	85.14%	(228,245)	-2.51%	9,137,319	85.23%	259,762	2.93%
Operating Expenses	606,775	5.73%	622,775	5.97%	16,000	2.64%	656,584	6.12%	33,809	5.43%
Administrative Expenses	594,846	5.62%	601,846	5.77%	7,000	1.18%	601,846	5.61%	-	0.00%
Grant Expense	-	0.00%	49,200	0.47%	49,200	#DIV/0!	49,200	0.46%	-	0.00%
Capital Outlays	<u>275,960</u>	2.61%	<u>275,960</u>	2.65%	-	0.00%	<u>275,960</u>	2.57%	-	0.00%
Total Expenses	<u><u>10,583,383</u></u>		<u><u>10,427,338</u></u>		<u><u>(156,045)</u></u>	-1.47%	<u><u>10,720,909</u></u>		<u><u>293,571</u></u>	2.82%
Budgeted Excess (Deficiency) of Revenues Over Expenditures	<u>1,016,858</u>		<u>1,162,903</u>		<u>146,045</u>		<u>954,251</u>			
Net Change										
Actual Excess (Deficiency) of Revenues Over Expenditures							199,988			
Health Insurance Assigned Funds	100,000		100,000		0		100,000		0	0
Building/Equip. Assigned Funds	472,000		472,000		0		-			
Contingency Assigned Funds	<u>444,477</u>		<u>\$0</u>		<u>-444,477</u>		<u>\$0</u>		<u>0</u>	#DIV/0!
Total Assigned Funds	<u><u>1,016,477</u></u>		<u><u>572,000</u></u>		<u><u>-444,477</u></u>		<u><u>100,000</u></u>		<u><u>-</u></u>	
Total Unassigned Funds	381		590,903		590,522		99,988			

**CENTRAL COUNTY FIRE RESCUE
PERSONNEL EXPENSES**

	CCFR 2011 Budget	CCFR 2011 Mid Yr. Adjusted Budget	Increase/ (Decrease)	% of Change	CCFR 2011 Final Adjusted Budget	Increase/ (Decrease)	% of Change
WAGES							
Wages - Department Services	303,000	303,000	0	0%	303,000	0	0%
Wages - Community Services	336,600	336,600	0	0%	337,171	571	0%
Wages - Ops - Regular	3,982,776	3,982,776	0	0%	3,827,070	-155,706	-4%
			0				
			0				
Wages - Ops - Scheduled OT	292,000	355,000	63,000	22%	321,890	-33,110	-9%
Wages - Ops - Unscheduled OT	210,000	200,000	-10,000	-5%	207,453	7,453	4%
Wages - Ops - Special OT			0	#DIV/0!	16,570	16,570	#DIV/0!
Wages - Ops - Sick	215,000	180,000	-35,000	-16%	244,695	64,695	36%
Wages - Ops - Vacation	556,000	556,000	0	0%	578,809	22,809	4%
Wages - Ops - Holiday	195,500	195,500	0	0%	209,803	14,303	7%
Wages - Ops - Uniforms	98,400	98,400	0	0%	98,400	0	0%
Wages - Ops - Uniforms			0	#DIV/0!	3,674	3,674	#DIV/0!
Disability Insurance	69,360	69,360	0	0%	45,951	-23,409	-34%
Wages - Ops - Salary Adjustment			0		287,000	287,000	#DIV/0!
Sick Leave Buy Back	458,000	231,000	-227,000		229,726		
Temporary Help	15,000	-	-15,000	0%		0	#DIV/0!
Total Wages	6,731,636	6,507,636	-224,000	-3%	6,711,212	203,576	3%
PAYROLL TAXES							
Employer's SS & Medicare	514,970	497,834	-17,136	-3%	504,725	6,891	1%
State Unemployment	0	0	0		0	0	#DIV/0!
Total Payroll Taxes	514,970	497,834	-17,136	-3%	504,725	6,891	1%
DIRECT EMPLOYEE BENEFITS							
Group Health	1,020,000	1,020,000	0	0%	1,064,079	44,079	4%
Group Life Insurance	10,000	10,000	0	0%	10,000	0	0%
Group Dental Insurance	108,420	125,000	16,580	15%	125,000	0	0%
Vision & Cafeteria Plan	29,000	29,000	0	0%	32,096	3,096	11%
457 Plan Match	319,976	319,976	0	0%	319,976	0	0%
Total Direct Employee Benefits	1,487,396	1,503,976	16,580	1%	1,551,151	47,175	3%
INDIRECT EMPLOYEE BENEFITS							
Workers' Comp Insurance	280,000	271,311	-8,689	-3%	271,311	0	0%
Employee Assistance Program	1,800	1,800	0	0%	1,800	0	0%
Physicals	40,000	40,000	0	0%	40,000	0	0%
Miscellaneous Uniform Expense	10,000	15,000	5,000	50%	17,120	2,120	14%
Tuition Reimbursement	40,000	40,000	0	0%	40,000	0	0%
Total Indirect Employee Benefits	371,800	368,111	-3,689	-1%	370,231	2,120	1%
Total Employee Benefits	2,374,166	2,369,921	-4,245	0%	2,426,107	56,186	2%
Total Personnel Expenses	9,105,802	8,877,557	-228,245	-3%	9,137,319	259,762	3%
	1,859,196	1,872,087			1,921,382		

Wage Line items adjust to reflect actuals distribution per wage category

2011 One Time Employee Salary Adjustment

Premium Increase and increased cost of employee deductibles and copays

Increase reflects change in Vision Benefit

Adjusted to reflect actual expense

**CENTRAL COUNTY FIRE RESCUE
OPERATING EXPENSES**

	CCFR 2011 Budget	CCFR 2011 Mid Yr. Adjusted Budget	Increase/ (Decrease)	% of Change	CCFR 2011 Final Adjusted Budget	Increase/ (Decrease)	% of Change	
OCCUPANCY EXPENSE								
Rent	300	300	0	0%	300	0	0%	
Electric	47,730	47,730	0	0%	48,096	366	1%	Adjusted to reflect actual expense
Gas	29,725	29,725	0	0%	29,725	0	0%	
Water, Sewer & Trash	9,000	9,000	0	0%	9,000	0	0%	
Telephone/Communications	51,000	57,000	6,000	12%	57,000	0	0%	Adjusted to reflect actual expense
Radio Repair	6,000	11,000	5,000	83%	11,000	0	0%	Adjusted to reflect actual expense
Firehouse Expense	3,500	3,500	0	0%	3,500	0	0%	
Building Repair & Maintenance (Lawn Service)	78,000	78,000	0	0%	101,862	23,862	31%	Adjusted to reflect actual expense
Total Occupancy Expense	225,255	236,255	11,000	5%	260,483	24,228	10%	
VEHICLE EXPENSE								
Pump & Aerial Testing	6,000	6,000	0	0%	6,000	0	0%	
Fuel	75,000	90,000	15,000	20%	90,000	0	0%	Adjusted due to increase in fuel prices
Routine Maintenance	40,800	40,800	0	0%	40,800	0	0%	
Vehicle Repairs	150,000	140,000	-10,000	-7%	149,581	9,581	7%	Adjusted to reflect actual expense
Tires & Tire Repair	18,000	18,000	0	0%	18,000	0	0%	
Total Vehicle Expense	289,800	294,800	5,000	2%	304,381	9,581	3%	
FIRE FIGHTING EXPENSE								
Fire Fighting Equipment New	4,500	4,500	0	0%	4,500	0	0%	
Fire Fighting Equipment Replacement	3,600	3,600	0	0%	3,600	0	0%	
Fire Fighting Supplies	15,000	15,000	0	0%	15,000	0	0%	
EMS Supplies	5,520	5,520	0	0%	5,520	0	0%	
SCBA Supplies & Equipment	8,350	8,350	0	0%	8,350	0	0%	
Technical Rescue	-	-	0	#DIV/0!	-	0	#DIV/0!	
Tactical Operation Support Team	500	500	0	0%	500	0	0%	
Combat Challenge Team	5,000	5,000	0	0%	5,000	0	0%	
Haz/Mat Expenses	1,750	1,750	0	0%	1,750	0	0%	
Fire Fighting Equipment Repair	18,000	18,000	0	0%	18,000	0	0%	
Miscellaneous Repairs	4,500	4,500	0	0%	4,500	0	0%	
Repairs - Turn Out Gear	25,000	25,000	0	0%	25,000	0	0%	
Total Fire Fighting Expense	91,720	91,720	0	0%	91,720	0	0%	
Total Operating Expenses	606,775	622,775	16,000	3%	656,584	33,809	5%	

**CENTRAL COUNTY FIRE RESCUE
ADMINISTRATIVE EXPENSES**

	<u>CCFR 2011 Budget</u>	<u>CCFR 2011 Mid Yr. Adjusted Budget</u>	<u>Increase/ (Decrease)</u>	<u>% of Change</u>	<u>CCFR 2011 Final Adjusted Budget</u>	<u>Increase/ (Decrease)</u>	<u>% of Change</u>
OFFICES EXPENSES							
Office Supplies	15,000	15,000	0	0%	15,000	0	0%
Postage and Delivery	22,700	22,700	0	0%	22,700	0	0%
Computer Supplies	2,100	2,100	0	0%	2,100	0	0%
Repairs & Maintenance - Office	2,500	2,500	0	0%	2,500	0	0%
Miscellaneous Expenses	<u>6,000</u>	<u>6,000</u>	<u>0</u>	<u>0%</u>	<u>6,000</u>	<u>0</u>	<u>0%</u>
Total Office Expenses	<u>48,300</u>	<u>48,300</u>	<u>0</u>	<u>0%</u>	<u>48,300</u>	<u>0</u>	<u>0%</u>
MANAGEMENT INFORMATION SYSTEMS							
MIS - Software	2,000	2,000	0	0%	2,000	0	0%
MIS - Support	24,000	24,000	0	0%	24,000	0	0%
MIS - Repairs & Maintenance	4,500	4,500	0	0%	4,500	0	0%
MIS - System Upgrades	3,600	3,600	0	0%	3,600	0	0%
Total Management Info. Systems	<u>34,100</u>	<u>34,100</u>	<u>0</u>	<u>0%</u>	<u>34,100</u>	<u>0</u>	<u>0%</u>
OUTSIDE SERVICES							
Directors' Fees	32,000	32,000	0	0%	32,000	0	0%
Legal Fees	32,000	39,000	7,000	22%	39,000	0	0%
Accounting & Auditing Fees	41,000	41,000	0	0%	41,000	0	0%
Consulting Fees	43,300	43,300	0	0%	43,300	0	0%
Payroll Service Fees	13,000	13,000	0	0%	13,000	0	0%
Property & Casualty Insurance	66,500	66,500	0	0%	66,500	0	0%
Election Expenses	56,678	56,678	0	0%	56,678	0	0%
Notices, Bids & Advertising	2,000	2,000	0	0%	2,000	0	0%
Subscriptions	1,750	1,750	0	0%	1,750	0	0%
Dues & Memberships	<u>15,000</u>	<u>15,000</u>	<u>0</u>	<u>0%</u>	<u>15,000</u>	<u>0</u>	<u>0%</u>
Total Outside Services	<u>303,228</u>	<u>310,228</u>	<u>7,000</u>	<u>2%</u>	<u>310,228</u>	<u>0</u>	<u>0%</u>

Adjusted due to expense incurred over retainer

**CENTRAL COUNTY FIRE RESCUE
ADMINISTRATIVE EXPENSES
(Continued)**

	CCFR 2011 Budget	CCFR 2011 Mid Yr Adjusted Budget	Increase/ (Decrease)	% of Change	CCFR 2011 Final Adjusted Budget	Increase/ (Decrease)	% of Change
PROFESSIONAL DEVELOPMENT							
Seminars & Cont. Education	19,600	19,600	0	0%	19,600	0	0%
Travel	9,500	9,500	0	0%	9,500	0	0%
Housing & Meals	30,100	30,100	0	0%	30,100	0	0%
In-House Programs	25,498	25,498	0	0%	25,498	0	0%
Video Maintenance & Parts	4,000	4,000	0	0%	4,000	0	0%
Training Supplies	<u>11,900</u>	<u>11,900</u>	<u>0</u>	0%	<u>11,900</u>	<u>0</u>	0%
Total Professional Development	<u>100,598</u>	<u>100,598</u>	<u>0</u>	0%	<u>100,598</u>	<u>0</u>	0%
COMMUNITY SERVICES							
Public Relations	70,620	70,620	0	0%	70,620	0	0%
Public Education	13,700	13,700	0	0%	13,700	0	0%
Safe Kids Programs	7,500	7,500	0	0%	7,500	0	0
Honor Guard	4,000	4,000	0	0%	4,000	0	0%
Fire Scene Investigation	2,500	2,500	0	0%	2,500	0	0%
Code Management	<u>10,300</u>	<u>10,300</u>	<u>0</u>	0%	<u>10,300</u>	<u>0</u>	0%
Total Community Services	<u>108,620</u>	<u>108,620</u>	<u>0</u>	0%	<u>108,620</u>	<u>0</u>	0%
Total Administrative Expenses	<u><u>594,846</u></u>	<u><u>601,846</u></u>	<u><u>7,000</u></u>	1%	<u><u>601,846</u></u>	<u><u>0</u></u>	0%

**CENTRAL COUNTY FIRE RESCUE
GRANT EXPENSES**

	<u>CCFR 2011 Budget</u>	<u>CCFR 2011 Mid Yr Adjusted Budget</u>	Increase/ (Decrease)	% of Change	<u>CCFR 2011 Final Adjusted Budget</u>	Increase/ (Decrease)	% of Change
Grant Expense							
Safe Kids			\$ -			\$ -	
AFG Grant		49,200	\$ 49,200		49,200		
			\$ -				
			\$0			0	
Total Grant Expense	-	49,200	\$49,200		49,200	49,200	

**CENTRAL COUNTY FIRE RESCUE
CAPITAL OUTLAYS**

	CCFR 2011 Budget	CCFR 2011 Mid Yr Adjusted Budget	Increase/ (Decrease)	% of Change	CCFR 2011 Final Adjusted Budget	Increase/ (Decrease)	% of Change
VEHICLES							
Vehicles - Apparatus			0			0	
Vehicles - Apparatus Support Equip.	-	-	0		-	0	
Vehicles - Trailer	-	-	0		-	0	
Vehicles - Support	-	-	0		-	0	
Total Vehicles	-	-	0		-	0	
BUILDINGS & REAL ESTATE							
Land Improvements			0			0	
Buildings			0			0	
Architects & Engineering			0			0	
Building Improvements	60,000	60,000	0	0%	60,000	60,000	#DIV/0!
Total Buildings & Real Estate	60,000	60,000	0	0%	60,000	60,000	#DIV/0!
OPERATIONS EQUIPMENT							
Turn-Out Gear	48,000	48,000	0		48,000	48,000	
SCBA's	3,000	3,000	0	0%	3,000	3,000	#DIV/0!
Rescue Equipment			0	#DIV/0!		#DIV/0!	#DIV/0!
Fire Fighting Equipment	27,350	27,350	0	0%	27,350	27,350	#DIV/0!
Hose	15,000	15,000	0	0%	15,000	15,000	#DIV/0!
Communications Equipment	18,500	18,500	0	0%	18,500	18,500	#DIV/0!
Firehouse Furniture & Equipment	13,210	13,210	0	0%	13,210	13,210	#DIV/0!
Total Operations Equipment	125,060	125,060	0	0%	125,060	125,060	#DIV/0!
TRAINING EQUIPMENT							
Equipment	2,000	2,000	0	0%	2,000	2,000	#DIV/0!
Training Aids Equipment	1,500	1,500	0	0%	1,500	1,500	#DIV/0!
Total Training Equipment	3,500	3,500	0	0%	3,500	3,500	#DIV/0!
PUBLIC EDUCATION EQUIPMENT							
Prevention Equipment	7,300	7,300	0		7,300	7,300	
Total Public Education Equipment	7,300	7,300	0		7,300	7,300	
OFFICE EQUIPMENT & FURNITURE							
Computer Equipment	77,600	77,600	0	0%	77,600	77,600	#DIV/0!
Video Equipment			0			0	
Office Furniture & Equipment	2,500	2,500	0	0%	2,500	2,500	#DIV/0!
Total Office Equipment & Furniture	80,100	80,100	0	0%	80,100	80,100	#DIV/0!
Total Capital Outlays	275,960	275,960	0	0%	275,960	275,960	#DIV/0!

**Central County Fire Rescue
2011 Budget
Pension Fund**

	CCFR 2011 Budget	CCFR 2011 Mid Yr Adjusted Budget	Increase/ (Decrease)	% of Change	CCFR 2011 Final Adjusted Budget	Increase/ (Decrease)	% of Change
REVENUES							
Property Taxes	621,487	665,748	44,261	7.12%	665,748	0	0.00%
Interest Income	<u>9,000</u>	<u>9,000</u>	<u>0</u>	0.00%	<u>9,000</u>	<u>0</u>	0.00%
Total Revenues	<u><u>630,487</u></u>	<u><u>674,748</u></u>	<u><u>44,261</u></u>	7.02%	<u><u>674,748</u></u>	<u><u>674,748</u></u>	100.00%
EXPENSES							
Miscellaneous Expenses	3,000 0.51%	3,000	0	0.00%	3,000	0	0.00%
Legal Fees	0.00%		0			0	#DIV/0!
Contributions	\$ 561,706.35 95.09%	\$ 675,000.00	113,294	20.17%	\$ 675,000.00	0	0.00%
VFIS Length of Service Program	8,000 1.35%	8,200	200	2.50%	8,200	0	0.00%
Life Insurance	15,000 2.54%	15,000	0	0.00%	19,820	4,820	32.13%
Administrative Cost	<u>3,000 0.51%</u>	<u>8,000</u>	<u>5,000</u>	166.67%	<u>8,090</u>	<u>90</u>	1.13%
Total Expenses	<u><u>590,706</u></u>	<u><u>709,200</u></u>	<u><u>118,494</u></u>	20.06%	<u><u>714,110</u></u>	<u><u>4,910</u></u>	0.69%
Excess (Deficiency) of Revenues Over Expenditures	<u>39,781</u>	<u>(34,452)</u>			<u>(39,362)</u>		

**Central County Fire & Rescue
Bond Revenue
2011 Budget**

	Budget CCFR 2011	CCFR 2011 Mid Yr. Adjusted Budget	Increase/ (Decrease)	% of Change	CCFR 2011 Final Adjusted Budget	Increase/ (Decrease)	% of Change
REVENUES							
Property Taxes	718,549	630,003	-88,546	-12.32%	630,003	0	0.00%
Interest Income	16,000	16,000	0	0.00%	16,000	0	0.00%
Total Revenues	<u>734,549</u>	<u>646,003</u>	<u>-88,546</u>	<u>-12.05%</u>	<u>646,003</u>	<u>0</u>	<u>0.00%</u>
EXPENSES							
<u>Bond Retirement</u>							
Miscellaneous Expenses	1,100	1,100	0	0.00%	1,100	0	0.00%
2010 Bond Sale			0		2,417	2,417	
Principal	345,000	345,000	0	0.00%	570,000	225,000	65.22%
Interest	352,302	352,302	0	0.00%	222,046	-130,256	-36.97%
Total Expenses	<u>698,402</u>	<u>698,402</u>	<u>0</u>	<u>0.00%</u>	<u>795,562</u>	<u>97,160</u>	<u>13.91%</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>36,147</u>	<u>(52,399)</u>	<u>-88,546</u>	<u>-244.96%</u>	<u>(149,559)</u>	<u>-97,160</u>	<u>185.42%</u>

Changes in budget reflect actual principle and interest charges along with fees resulting from Bond Refinancing.

CENTRAL COUNTY FIRE RESCUE

CCFR
Bond Proceeds
2011

REVENUES

Bond Proceeds Fund as of 12/31/09	1,131,411
Interest Income	<u>2,058</u>
Total Proceeds & Reserve	<u><u>1,133,469</u></u>

EXPENSES

Outside Services

Legal Fees	0
Miscellaneous Expense	0
Bond Issuance Expense	<u>0</u>
Total Outside Services	<u>0</u>

Vehicles

Apparatus	0
Total Vehicles	<u>-</u>

Buildings & Real Estate

Building Construction	196,189
Architectural Expenses	<u>524</u>
Total Building & Real Estate	<u>196,714</u>

Operations Equipment

Turn-Out Gear	162,491
Fire Fighting Equipment	
Rescue Equipment	
Fire House Furniture & Equipment	
Communication Equipment	<u>162,491</u>
Total Operations Equipment	<u>162,491</u>

Office Furniture & Equipment

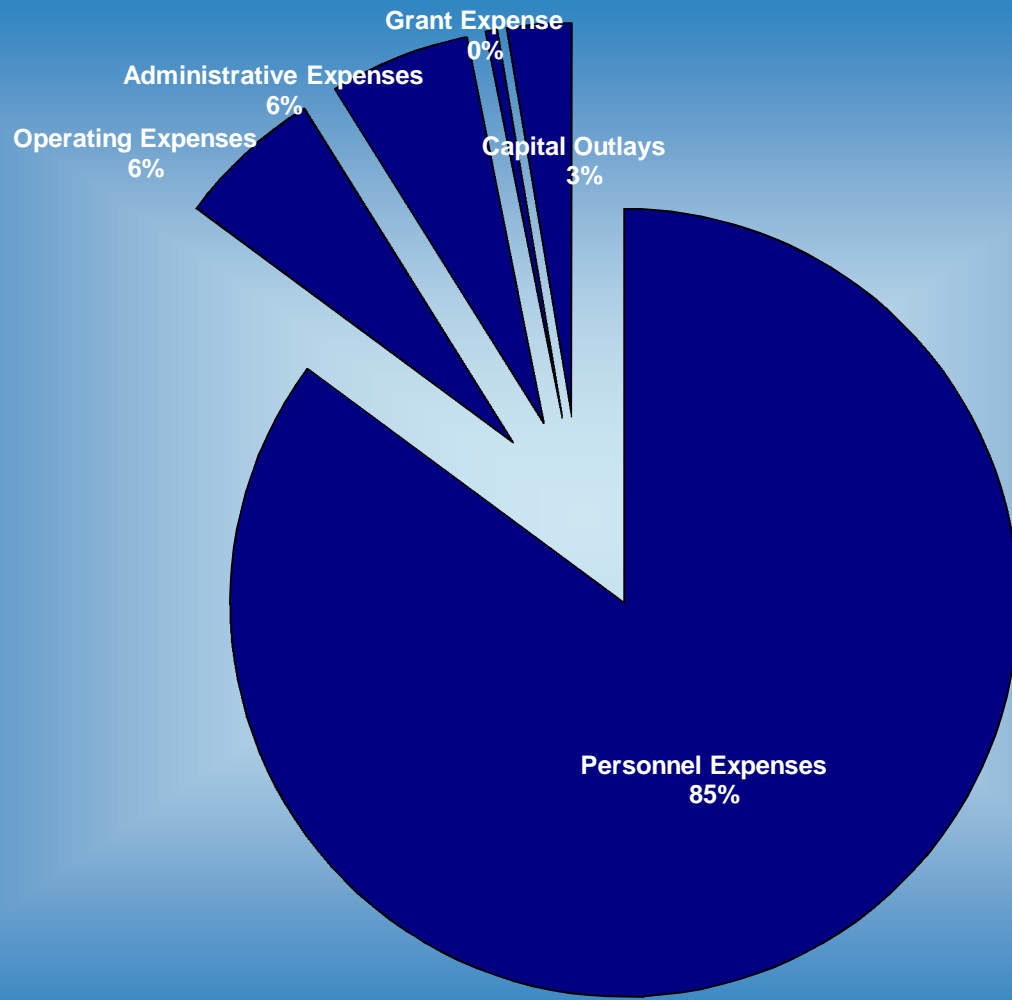
Computer Equipment	49,329
Video Equipment	
Office Furniture & Equipment	<u>49,329</u>
Total Office Furniture & Equipment	<u>49,329</u>

Training Equipment

Training Equipment	<u>16,991</u>
Total Expenses	<u><u>425,524</u></u>

Excess (Deficiency) of Fund Balance Over Expenditures	707,945
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Adjusted to reflect actual expenditures as authorized by the Board,



			12/31/2009		12/31/2010		12/31/2011	
Total Undesignated Revenues			\$784,997		\$784,997		\$784,997	
Designated Reserves								
	Health Insurance Reserve		\$0		#REF!		#REF!	
	Building Reserve Fund		\$0		#REF!		#REF!	
	Contingency Reserve Fun		\$0		#REF!		#REF!	
Total Designated Reserves			\$0		#REF!		#REF!	

12/31/2012	
\$784,997	
#REF!	
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