



PLACER COUNTY GRAND JURY

Newcastle Fire Protection District Measure F Accounting and Accountability

June 23, 2016

Newcastle Fire Protection District Measure F Accounting and Accountability

Summary

Newcastle Fire Protection District (NFPD) collects revenue from a variety of sources to fund their operations. The collection of these funds and how they are presented in the Newcastle Fire Protection District Budget can be confusing to the general public who are unfamiliar with the funding sources. Specifically, revenue from Measure F approved by the voters in 1997 to pay for firefighter compensation and benefits is not easily identifiable in the annual budget. The lack of clarity on the Measure F revenue has led some Newcastle Fire Protection District property owners to question if the special assessment funds are actually being spent for firefighter salaries.

The Placer County Grand Jury has concluded that Measure F revenues are being properly allocated to the salaries and wages of Newcastle Fire Protection District firefighters. However, there are significant deficiencies with their fiscal operations that can be resolved with cross training, data back up, and implementing the Newcastle Fire Protection District's 2012-2013 Grand Jury recommendations. In addition the Newcastle Fire Protection District is not complying with voter approved language for the appeal and exception process in Measure F and Measure B.

Background

In 1997 the voters of the Newcastle Fire Protection District approved Measure F to levy a special tax to supplement operating revenues from property taxes. There was a general perception on the part of voters that Measure F revenue was only going to be spent on firefighter salaries. In 2015 some Placer County citizens requested an accounting of the Measure F revenues. The Newcastle Fire Protection District responded that they were unable to provide specific data on how the Measure F funds were spent because many documents were purged or lost during a 2012 move to a temporary fire station. The 2015–2016 Grand Jury sought to determine how much money was generated by Measure F since its inception and how the funds were allocated.

Newcastle Fire Protection District is comprised of a Fire Chief, three Captains, and two Apparatus Operators also known as Engineers. Newcastle Fire Protection District contracts with the Penryn Fire Protection District for the services of the Fire Chief. A third Apparatus Operator position is filled by a volunteer. Newcastle Fire Protection District has no clerical staff. Newcastle Fire Protection District is governed by an elected Board of Directors.

In addition to Measure F funds, Newcastle Fire Protection District also receives revenue generated by Measure B, and a variety of other sources such as tax assessments on residential and railroad property, and interest income. Measure B, similar to Measure F, is a special tax passed by the voters in 2012, to be used solely for the purpose of providing fire protection and emergency response facilities, equipment and services within the district, including construction of a new fire station (Resolution 2011-11-10B). The accounting of these different revenue sources can be confusing. However, the Grand Jury did not review the accounting of Measure B revenues, only the portion of the language regarding appeals and exceptions. The vague language of Measure F further complicates this confusion for property owners being assessed. The 2012-2013 Grand Jury issued a report titled “Newcastle Fire Protection District Measure F Inconsistency and Confusion” that outlined many of the same deficiencies that this Grand Jury found.

On July 15, 2015, in a written response¹ to an inquiry by the Placer County Grand Jurors’ Association,² requesting information on Measure F revenues, the Newcastle Fire Protection District Board stated, “Due to an ill advised decision by the previous Newcastle Fire Protection District Board of Directors in November of 2012 to make an unnecessary move to a temporary fire station, many historical Newcastle Fire District documents were purged.”

Investigation Methods

The Grand Jury conducted multiple interviews within the Newcastle Fire Protection District staff, Board members, and the Placer County Assessor’s office. The Grand Jury also requested and received an accounting of all revenues and expenses beginning from the 1998-1999 Fiscal Year to the present for the district. This was compiled by Placer County Auditor-Controller’s office. Annual Newcastle Fire Protection District budgets from their website were compared to the Auditor-Controller’s report. In addition, the 2012-2013 Grand Jury Report and response to “Newcastle Fire Protection District, Measure F Inconsistency and Confusion” was taken into consideration.

One member of the Grand Jury was recused to avoid any conflict of interest and appearance of bias.

¹ <http://www.newcastlefire.org/pdf/2015-0715-placer-county-grand-jurors'-association.pdf>

² Placer County Grand Juror’s Association is comprised primarily of former members of the Placer County Grand Jury. Their mission is to enhance the public understanding of the California Grand Jury system in Placer County and support the Placer County Grand Jury. One of their stated purposes is to advocate publication of all civil grand jury reports and official responses to those reports in a public newspaper or other medium for community-wide distribution, to educate the public regarding the final grand jury investigative findings and recommendations and the official reactions to them. http://www.pcgja.org/PCGJA/About_Us.html

Attachments

- A. Measure F appeal instructions
- B. Measure B appeal instructions
- C. Auditor-Controller Measure F & B Revenue, Salaries
- D. Newcastle Fire Protection District 2013-2014 Budget
- E. Newcastle Fire Protection District 2014-2015 Budget

Facts

- Measure F states, “This resolution established pursuant to applicable law a benefit assessment for the purpose of establishing a source of funds to provide for a higher level of service to property owners of the district, primarily to pay for the salaries and benefits of firefighters.”
- In every fiscal year, beginning with 1998-1999 FY through 2013-2014 FY, the Salaries and Benefits for Newcastle Fire Protection District employees (see Attachment C) have been greater than the revenue generated by Measure F.
- The Newcastle Fire Protection District Budget revenue accounting code 8105 Special Tax (see Attachment D) combines the revenue from Measure F and Measure B.

Fiscal Year 2013-2014

- The collected revenue reported for 8105 Special Tax Fiscal Year 2013-2014 listed on the Newcastle Fire Protection District Budget was \$422,539.85 (See Attachment D).
- The Auditor-Controller’s reconciliation for Newcastle Fire Protection District Fiscal Year 2013-2014 revenue from Measure F and B for the district was \$422,541 (See Attachment C).
- The 2013-2014 Newcastle Fire Protection District Budget shows total employee salaries and wages to be \$295,780.06 (See Attachment D).
- The Auditor-Controller reconciliation shows Measure F revenue for Fiscal Year 2013-2014 to be \$139,062 (See Attachment C).

Fiscal Year 2014-2015

- The collected revenue reported for 8105 Special Tax Fiscal Year 2014-2015 listed on the Newcastle Fire Protection District Budget was \$443,474.25 (See Attachment E).
- The Auditor-Controller's reconciliation for Newcastle Fire Protection District Fiscal Year 2014-2015 revenue from Measure F and B for the district was \$443,475.25 (See Attachment C).
- The 2014-2015 Newcastle Fire Protection District Budget shows total employee salaries and wages to be \$271,236.09 (See Attachment E).
- The Auditor-Controller reconciliation shows Measure F revenue for Fiscal Year 2014-2015 to be \$144,188 (See Attachment C).

Appeals and Exceptions

- Measure F requires property owners wanting to file an appeal, or a request for exception, must do so in writing directed to the Fire Chief (See Attachment A).
- Currently, not all appeal or exception requests are following the requirements of Measure F to direct the requests to the Fire Chief.
- The Newcastle Fire Protection District contracts with an individual who calculates Measure F and Measure B assessments and handles all requests for appeals and exceptions.
- Currently, appeals and exceptions for either Measure F or Measure B are handled the same way by having the property owner call the contractor.
- Measure B has a separate process for property owners wanting to file a notice of appeal which requires them to do so in writing on a form provided by the district office (See Attachment B).
- There is no form, online or at the district office, for either Measure F or Measure B, for property owner's to fill out and submit when requesting an appeal or exception.
- The Newcastle Fire Protection District has no online information regarding how to request an appeal or exception.
- The Newcastle Fire Protection District has no written and approved procedures for processing appeals or exceptions for Measure F or Measure B.
- All requests for exceptions and appeals are directed to the contractor for evaluation and processing.
- The contractor is tasked with calculating assessments, as well as researching all appeals and requests for exceptions.

- The contractor renders an opinion to the Board on whether a property owner's requested appeal or exception request should be granted or denied.
- The contractor then adds the request for appeal or exception to the agenda for a regularly scheduled Newcastle Fire Protection District Board meeting for consideration and vote.

Current Operational Process

- There is one person contracted with Newcastle Fire Protection District who calculates the parcel assessments for Measure F and Measure B.
- The contractor receives property information from the Assessors office.
- The contractor has his own procedure for processing appeals and requests for exceptions. However, it is unknown if the process is written and available to the public or staff within Newcastle Fire Protection District.
- The contractor then calculates the assessments for Measure F and Measure B, along with any exceptions.
- There is no review of the contractor's assessment calculations for accuracy prior to forwarding the data to the Auditor-Controller's office.
- The contractor forwards the assessment information to the Auditor-Controller.
- The Auditor-Controller then forwards the assessment information to the Treasurer-Tax Collector's office to be included on the property owner's tax bill.
- The person contracted to calculate the assessments is a previous Newcastle Fire Protection District Board member.
- The person contracted to calculate the assessments also wrote Measure F.
- The Newcastle Fire Protection District stated they were unable to produce past records relating to Measure F revenue prior to 2013.
- The contractor maintains the only backup of the assessment records.
- There has been no cross-training of the assessment calculations or software program with any Board or staff members at Newcastle Fire Protection District.
- There is no official documented process for appeals and exceptions for the public or the contractor to follow, other than what is included in Measure F and Measure B.
- All initial questions regarding assessment appeals and exceptions are referred to the contractor.
- The contractor, at his sole discretion, determines which appeals and requested exceptions merit being forwarded to the Newcastle Fire Protection District Board for review.

- Measure F and Measure B have stated procedures to ensure that the information presented by a parcel owner seeking an appeal or exception is fully and accurately forwarded to the Newcastle Fire Protection District Board for its use in the review. To date, these procedures are not being followed.
- The 2012-2013 Grand Jury Final Report recommended:
 - Recommendation #1: NFPD Board adopt written guidelines on NFPD’s implementation of all special taxes per NFPD Policy 00011, “Adoption/Amendment of Polices.” Include provisions for checks and balances for accuracy and validity in the guidelines.
 - Recommendation #2: NFPD include these guidelines in a written Policy and Procedures manual, which would be available upon request by the public.
 - Recommendation #3: NFPD adopt a written appeals process for all of its special tax assessments using its written guidelines as a basis to respond to citizens inquiries regarding their special tax bills.
 - Recommendation #4: NFPD verify that the annual Special Tax roll to be turned over to the Auditor (and then the Tax Collector) is complete as of the date of the NFPD Board’s resolution authorizing the transmittal.
- The Newcastle Fire Protection District response to the 2012-2013 Grand Jury Report “Newcastle Fire Protection District Measure F Inconsistency and Confusion” stated they would be implementing several of the recommendations contained in the report. They have only implemented Recommendation #4.
- At the time of this Grand Jury investigation, Newcastle Fire Protection District had not implemented Recommendations #1 through #3 of the 2012 - 2013 Grand Jury Final Report.

Findings

- F1. It is not readily apparent to the general public that the Newcastle Fire Protection District Budget accounting code 8105 Special Tax is combination revenue from both Measure F and Measure B. Therefore, it is not clear to the public that Measure F funds are being spent on firefighter’s salaries and benefits.
- F2. Revenue generated from Measure F assessments is less than annual employee salaries and benefits. According to the Auditor-Controller’s reconciliation of Newcastle Fire Protection District revenues and expenses, firefighter wages have consistently been greater than the revenue generated by Measure F. Therefore, the Grand Jury has determined that revenues from Measure F were spent on firefighter’s salaries and benefits.

- F3. Accounting code 8105 Special Tax revenues for Measure F and B for Fiscal Years 2013-2014 and 2014-2015 virtually mirrors the Auditor-Controller's reconciliation of the same accounting periods.
- F4. There is no internal review of the Measure F or Measure B assessments for accuracy.
- F5. The Newcastle Fire Protection District lacks any access to a back up of assessment records or a recovery plan if the records are lost or destroyed.
- F6. The Newcastle Fire Protection District is not following the procedural requirements set forth in Measure F and Measure B for handling requests for appeals and exceptions.
- F7. The Newcastle Fire Protection District indicated in their 2013 response that they would implement several of the 2012-2013 Grand Jury recommendations. Recommendations #1 through #3 have not been implemented and are still applicable as they would improve transparency and accountability.

Conclusion

The Grand Jury concludes the revenue generated from Measure F is being properly allocated to firefighter's salaries and benefits. However, the Newcastle Fire Protection District, like all special districts, has a duty to run its organization in a transparent, accountable, and responsible manner. The Newcastle Fire Protection District is not meeting this obligation to improve transparency and accountability. The public trust is diminished when the Board fails to implement Grand Jury recommendations they agreed to and stated would be implemented.

The proper processing and safeguarding of special tax assessment records is not being given proper attention at Newcastle Fire Protection District. Just as the district has invested in new firefighting equipment to best serve its residents; it also needs to invest in an off-site back up record keeping system.

The differing language of Measure F and Measure B governing the appeals and exception process for property owners presents a unique bureaucratic challenge for the Newcastle Fire Protection District. Nonetheless, it is the Board's responsibility to ensure that each Measure's specific language is followed. With the proper training and written procedures in place, the Newcastle Fire Protection District can improve the accuracy, consistency, and accountability of the Measure F and Measure B appeals and exception process.

Recommendations

The Grand Jury recommends that:

- R1. Newcastle Fire Protection District adhere to the appeals and exception processes as set forth in Measure F and Measure B.
- R2. The revenue generated from Measure F and Measure B be designated with separate accounting codes in the Newcastle Fire Protection District budget.
- R3. The Newcastle Fire Protection District develop an off-site storage and back-up of assessment records, including appeal and exception requests, in coordination with a recovery plan in the event records are lost or destroyed.
- R4. At least one Board Member and the Fire Chief are cross trained in the operations and calculations of the property owner assessments to ensure accurate processing.
- R5. At least one of the cross trained individuals also check the final calculations for accuracy of any property exceptions.
- R6. To guarantee accuracy, consistency, and transparency to property owners, the Newcastle Fire Protection District publish online, by Assessor Parcel Number, Measure F and Measure B assessments along with all exceptions that have been granted.
- R7. There be a printed form at the Newcastle Fire Protection District office, and available online, for use by property owners in the appeals and exceptions process as outlined in both Measure F and Measure B (See Attachments A and B).
- R8. The Newcastle Fire Protection District implement the 2012-2013 Grand Jury Recommendations #1, #2, and #3 as indicated in their 2013 response to the 2012 - 2013 Grand Jury Final Report.
- R9. The Newcastle Fire Protection District only accept a request for an appeal or exception on an approved written form.
- R10. The Newcastle Fire Protection District provide the property owners an acknowledgement of the original filing of an appeals and/or exception form to improve accuracy, consistency, and transparency.
- R11. The Newcastle Fire Protection District maintain an accurate tracking log, from initiation to outcome, for all appeals and exception requests.

Request for Responses:

	<u>Recommendations Requiring Response</u>	<u>Response Due Date</u>
Mr. Jim Jordan Chairman of the Board of Directors Newcastle Fire Protection District 461 Main Street Newcastle, CA 95658	R1-R11	September 30, 2016

Copies sent to:

Mr. Andrew Sisk
Placer County Auditor-Controller
2970 Richardson Drive
Auburn, CA 95603

Ms. Kristen Spears
Placer County Assessor
2980 Richardson Drive
Auburn, CA 95603

Ms. Jenine Windeshausen
Placer County Treasurer-Tax Collector
2976 Richardson Drive
Auburn, CA 95603

Mr. Mitch Higgins
Newcastle Fire Chief
9211 Cypress St.
Newcastle, CA 95658

Attachment A: Measure F Appeal Instructions

June 3, 1997

Section XIII. Requests for exceptions:

Any property owner who believes that a parcel of property which they own should not be charged as per this schedule must request such exception in writing to the Fire Chief. Such requests for exception shall include the description of the property in question, including the parcel numbers, name of the owner, physical description and location of the property along with a detailed explanation of why this property should be an exception. The Fire Chief shall conduct a through investigation and as soon as possible prepare a recommendation concerning the requested exception. A copy of this recommendation shall be given to the property owner and the matter shall be scheduled for presentation at the next regularly scheduled Meeting of the Board of Directors. The person requesting the exception shall be given notice of the date and time of such review by the Board of Directors and shall be given the opportunity to make a reasonable presentation of the facts and circumstances which in their opinion give rise to the exception. The Chairman of the Board shall direct the time and manner of such presentation. The Board of Directors may determine that additional information is needed, and if so may continue the matter as necessary in order to allow for collection or review of the matter as required for a fair review of the request. The Board shall determine the validity and extent of any exception requested. The decision of the Board is Final. The Board of Directors shall notify the County concerning any change which may result from the decision concerning the tax for the parcels reviewed.

Any exception which has been finally approved by the Board of Directors may be reviewed by them at any time based upon a change in the circumstances which gave rise to the exception, and the Board may determine that based upon changes the property is no longer subject to the exception. In such circumstance, the property owner will be so notified by the Board and may be given opportunity to present information to the Board of Directors. The exception may be reduced or removed entirely. Any such changes would be reflected in the next fiscal year beginning on July 1st following the date of such decision by the Board of Directors.

Attachment B: Measure B Appeal Instructions

March 6, 2012

Section 10:

Any property owner who is assessed a special tax as provided for herein may appeal any determination by the District concerning the nature of the use of the property or the calculation of the amount of the tax by filing a notice of appeal with the District offices. Any such appeal shall be filed by December 1st of the calendar year for which the tax is levied. The appeal shall be filed on the form provided by the District and shall contain a statement by the property owner as to the nature and basis for the appeal in accordance with District's appeal procedure.

Attachment C: Auditor-Controller Measure F & B Revenue, Salaries

	FY15/16*	FY14/15	FY13/14	FY12/13	FY11/12	FY10/11	FY09/10	FY08/09	FY07/08	FY06/07	FY05/06	FY04/05	FY03/04	FY02/03	FY01/02	FY00/01	FY99/00	FY98/99
Revenues:																		
Property taxes	126,680	201,769	189,121	196,770	176,902	178,182	166,098	193,172	198,239	190,100	175,497	156,081	145,146	135,070	125,510	116,061	106,095	107,544
Interest	1,893	3,278	3,295	2,733	1,565	3,003	4,442	7,110	7,285	3,301	11,729	6,710	6,973	9,706	13,950	15,619	14,692	6,712
Intergovernmental	940	1,821	1,861	1,914	1,930	1,909	1,805	1,809	1,840	1,857	1,892	1,940	1,935	26,190	2,997	23,563	2,017	1,898
Direct charges - Measure F (1997)	79,475	144,188	139,062	140,074	139,897	136,643	134,583	130,455	130,925	129,298	120,986	116,519	113,602	111,257	108,175	102,625	97,705	96,143
Direct charges - Measure B (2012)	165,076	299,287	283,479	297,877														
Other charges for services	29,288	5,752	17,615	38,437	-	3,014	161	39,282	15,790	-	52,152	65,344	74,122	55,752	87,032	49,398	55,105	31,886
Donations	-	151	35,000	50	-	-	1,271	790	100	-	400	-	-	-	-	-	-	-
Miscellaneous	4,413	15,607	67,363	65,051	26,732	13,196	34,089	82,998	4,676	-	40	-	-	4,277	-	1,241	-	2,500
Total revenues	407,765	671,853	736,796	742,906	347,026	335,947	342,449	455,616	358,855	324,556	362,696	346,594	341,778	342,252	337,664	308,507	275,614	246,683
Expenditures:																		
Salaries and benefits	135,888	274,448	295,780	340,523	260,378	252,016	248,266	240,002	209,738	149,725	165,000	165,000	182,500	180,000	185,361	170,248	150,000	172,907
Services and supplies	147,868	286,647	233,906	176,814	100,649	131,306	146,404	126,954	174,590	98,008	145,572	170,062	116,368	107,776	104,699	88,433	74,934	74,989
Capital assets:																		
Equipment	-	(27,773)	214,315	-	-	-	-	3,810	-	-	52,930	40,828	30,146	18,329	22,708	9,423	36,237	26,280
Buildings and improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	9,965	9,963	528	-	-
Total expenditures	283,756	533,322	744,001	517,337	361,027	383,322	394,670	370,766	384,328	247,733	363,502	375,890	329,014	316,070	322,731	268,632	261,171	274,176
*Note: Through 12/31/15																		

Attachment D: Newcastle Fire Protection District 2013–2014 Budget and Revenue

NEWCASTLE FIRE PROTECTION DISTRICT

2014 / 2015 FINAL BUDGET

SUB: 360

DESCRIPTION	2013/2014	2013/2014	2013/2014	2014/2015
REVENUE:	BUDGET	CURRENT	%	BUDGET
6100 General Taxes	\$179,512.00	\$176,121.37	98.1%	\$189,217.00
6106 Railroad Unitary Property	\$195.00	\$194.97	99.9%	\$210.00
6107 Unitary Taxes	\$4,436.00	\$4,436.42	100.0%	\$4,800.00
6108 Property Tax Impounds	\$0.00	-\$5.04	0.0%	\$0.00
6111 Unsecured Taxes	\$4,860.00	\$4,698.31	96.4%	\$4,783.00
6132 Redemption - General	\$0.00	-\$87.22	0.0%	\$0.00
6140 Prior Unsecured	\$0.00	\$512.72	0.0%	\$62.00
6171 Current Supplemental Taxes	\$1,500.00	\$3,233.65	215.6%	\$2,783.00
6196 Prior Supplement Prop. Taxes	\$0.00	\$15.84	0.0%	\$15.00
6199 Prop 1A Suspension	\$0.00	\$0.00	0.0%	\$0.00
6950 Interest Income	\$3,000.00	\$3,628.74	121.0%	\$3,000.00
6957 R&T 5151 Interest Refunded	\$0.00	-\$333.79	0.0%	-\$300.00
7205 Homeowners Property Tax	\$1,835.00	\$1,861.30	101.4%	\$1,788.00
7326 Federal - Other	\$0.00	\$0.00	0.0%	\$0.00
7455 State Match	\$0.00	\$0.00	0.0%	\$0.00
8105 Special Tax	\$422,020.00	\$422,539.85	100.1%	\$423,000.00
8171 Const. Inspection Fees	\$0.00	\$0.00	0.0%	\$0.00
8176 Inspection Fees / Commercial	\$0.00	\$0.00	0.0%	\$0.00
8193 Other Svc's, Strike Team Deployments	\$10,000.00	\$17,614.93	0.0%	\$0.00
8215 Administrative Contract	\$0.00	\$0.00	0.0%	\$0.00
8263 Development Fees	\$0.00	\$0.00	0.0%	\$0.00
8746 Grants-Private Funds	\$0.00	\$0.00	0.0%	\$0.00
8764 Other Misc.	\$35,000.00	\$102,362.84	292.5%	\$30,000.00
TOTAL REVENUE:	\$662,358.00	\$736,794.89	111.2%	\$659,358.00
Transfer From: 2453, 552000, Assign-Con.				
To: 2455 Unassigned Fund Balance	\$100,000.00			\$103,955.00
Estimate Fund Balance:	\$0.00			-\$38,795.00
TOTAL:	\$762,358.00			\$724,517.00
SALARY & WAGES:				
1002 Salaries and Wages	\$210,000.00	\$179,303.90	85.4%	\$210,000.00
1003 Extra Help (Pt. Time)	\$40,000.00	\$19,385.32	48.5%	\$40,000.00
1005 Overtime / Call Back	\$25,000.00	\$20,777.56	83.1%	\$30,000.00
1301 FICA 7.656%	\$23,000.00	\$19,044.02	82.8%	\$21,000.00
1310 Employee Grp. Ins.	\$20,000.00	\$29,011.26	145.1%	\$45,000.00
1315 Workers Comp. Ins.(.0675%)	\$22,000.00	\$28,258.00	128.4%	\$31,000.00
1565 Emp. Ben. (other Agency)	\$0.00	\$0.00	0.0%	\$0.00
TOTAL SALARIES & WAGES:	\$340,000.00	\$295,780.06	87.0%	\$377,000.00

Attachment D (Continued)

NEWCASTLE FIRE PROTECTION DISTRICT
2014 / 2015 FINAL BUDGET

SUB: 360

DESCRIPTION	2013/2014	2013/2014	2013/2014	2014/2015
	BUDGET	CURRENT	%	BUDGET
OPERATIONS:				
2017 Uniforms	\$4,000.00	\$3,979.54	99.5%	\$3,500.00
2020 Cloths & Personal Supplies	\$0.00	\$294.26	0.0%	\$0.00
2051 Communications, Tel	\$4,000.00	\$5,718.76	143.0%	\$6,000.00
2140 Insur. Liab. & Gen	\$11,000.00	\$9,613.00	87.4%	\$9,700.00
2290 Equipment - Vehicles	\$15,000.00	\$16,063.30	107.1%	\$12,000.00
2404 Maintenance Services	\$4,000.00	\$579.80	14.5%	\$0.00
2405 Building & Impr. / New Building	\$20,000.00	\$13,308.10	66.5%	\$112,000.00
2422 Medical Oxygen	\$4,000.00	\$1,246.14	31.2%	\$720.00
2439 Dues & Subscriptions	\$500.00	\$1,438.00	287.6%	\$1,600.00
2456 Misc. (Special Exp.)	\$3,000.00	\$3,861.49	128.7%	\$3,000.00
2508 County Coll. Charges	\$7,500.00	\$6,734.63	89.8%	\$6,700.00
2511 Printing Costs	\$500.00	\$1,012.68	202.5%	\$200.00
2517 SB 2557 Co. Cost	\$3,995.00	\$4,045.44	101.3%	\$4,176.00
2521 Operating Supplies	\$1,500.00	\$572.72	38.2%	\$0.00
2522 Supplies (Equip. Misc.)	\$2,000.00	\$2,420.80	121.0%	\$10,000.00
2523 Office Supplies	\$5,500.00	\$6,702.75	121.9%	\$3,500.00
2528 Services / Penryn Contract	\$1,000.00	\$420.00	42.0%	\$75,000.00
2555 Professional Services	\$102,740.00	\$130,894.53	127.4%	\$60,000.00
2770 Gasoline & Oil	\$12,000.00	\$10,033.56	83.6%	\$12,000.00
2772 Other Contract Svcs.	\$0.00	\$0.00	0.0%	\$0.00
2821 Small Equipment (Grant)	\$0.00	\$0.00	0.0%	\$0.00
2831 Precinct Elections	\$0.00	\$0.00	0.0%	\$6,000.00
2840 Special Exp. / Strike Team	\$0.00	\$1,414.78	0.0%	\$0.00
2844 Training	\$3,500.00	\$3,177.00	90.8%	\$3,000.00
2939 Admin. Board Exp. (Dir)	\$1,000.00	\$760.00	76.0%	\$2,200.00
2965 Utilities	\$9,000.00	\$9,463.80	105.2%	\$10,000.00
3547 LAFCO Dues	\$500.00	\$150.75	30.2%	\$221.00
3785 Local Matching Funds (Grants)	\$0.00	\$0.00	0.0%	\$0.00
4455 Fire Equipment	\$206,123.00	\$214,314.98	104.0%	\$6,000.00
TOTAL OPERATIONS:	\$422,358.00	\$448,220.81	104.0%	\$347,517.00
TOTAL EXPENSES:	\$762,358.00	\$744,000.87	97.6%	\$724,517.00
RESERVES:				
2453,514000: General Reserve	\$59,362.00	\$0.00		\$59,362.00
2453,552000: ASSIGN-Contingencies:	\$343,243.08			\$278,084.08
TOTAL:	\$402,605.08	\$0.00		\$337,446.08

Attachment E: Newcastle Fire Protection District 2014–2015 Budget and Revenue

NEWCASTLE FIRE PROTECTION DISTRICT

2015 / 2016 BUDGET

SUB: 360

DESCRIPTION	2014/2015	2014/2015	2014/2015	2015/2016
REVENUE:	BUDGET	CURRENT	%	BUDGET
6100 General Taxes	\$189,217.00	\$187,410.87	99.0%	\$212,009.00
6106 Railroad Unitary Property	\$210.00	\$212.25	101.1%	\$240.00
6107 Unitary Taxes	\$4,800.00	\$4,849.25	101.0%	\$5,100.00
6108 Property Tax Impounds	\$0.00	-\$19.68	0.0%	\$0.00
6111 Unsecured Taxes	\$4,783.00	\$4,712.62	98.5%	\$4,878.00
6132 Redemption - General	\$0.00	-\$10.25		\$0.00
6140 Prior Unsecured	\$62.00	\$94.10	151.8%	\$77.00
6171 Current Supplemental Taxes	\$2,783.00	\$4,502.30	161.8%	\$4,674.00
6196 Prior Supplement Prop. Taxes	\$15.00	\$17.08	113.9%	\$15.00
6950 Interest Income	\$3,000.00	\$3,506.15	116.9%	\$3,000.00
6957 R&T 5151 Interest Refunded	-\$300.00	-\$228.64	0.0%	\$0.00
7205 Homeowners Property Tax	\$1,788.00	\$1,821.38	101.9%	\$1,800.00
7326 Federal - Other	\$0.00	\$0.00	0.0%	\$0.00
7455 State Match	\$0.00	\$0.00	0.0%	\$0.00
8105 Special Tax	\$423,000.00	\$443,474.25	104.8%	\$443,674.00
8193 Other Svc's, Strike Team Deployments	\$0.00	\$5,751.68	0.0%	\$21,300.00
8215 Administrative Contract	\$0.00	\$0.00	0.0%	\$0.00
8746 Grants-Private Funds	\$0.00	\$0.00	0.0%	\$0.00
8764 Other Misc.	\$30,000.00	\$15,758.45	52.5%	\$5,000.00
TOTAL REVENUE:	\$659,358.00	\$671,851.81	101.9%	\$701,767.00
Transfer To: 2453, 552000, Assign. Conting.				
From: 2455 Unassigned Fund Balance	\$103,955.00			\$60,125.00
Estimate Fund Balance: 2455	-\$38,795.00			\$175,915.00
TOTAL:	\$724,517.00			\$817,558.00
SALARY & WAGES:				
1002 Salaries and Wages	\$210,000.00	\$149,290.61	71.1%	\$230,000.00
1003 Extra Help (Pt. Time)	\$40,000.00	\$19,043.79	47.6%	\$40,000.00
1005 Overtime / Call Back	\$30,000.00	\$44,101.63	147.0%	\$45,000.00
1301 FICA 7.656%	\$21,000.00	\$18,975.85	90.4%	\$26,000.00
1310 Employee Grp. Ins.	\$45,000.00	\$9,712.21	21.6%	\$25,000.00
1315 Workers Comp. Ins.(.0675%)	\$31,000.00	\$30,112.00	97.1%	\$32,000.00
1565 Emp. Ben. (other Agency)	\$0.00	\$0.00	0.0%	\$0.00
TOTAL SALARIES & WAGES:	\$377,000.00	\$271,236.09	71.9%	\$398,000.00

Attachment E (continued)

NEWCASTLE FIRE PROTECTION DISTRICT

2015 / 2016 BUDGET

SUB: 360

DESCRIPTION	2014/2015	2014/2015	2014/2015	2015/2016
	BUDGET	CURRENT	%	BUDGET
OPERATIONS:				
2017 Uniforms	\$3,500.00	\$1,935.74	55.3%	\$4,000.00
2051 Communications, Tel	\$6,000.00	\$4,924.94	82.1%	\$5,000.00
2140 Insur. Liab. & Gen	\$9,700.00	\$8,289.00	85.5%	\$8,500.00
2290 Equipment - Vehicles	\$12,000.00	\$11,246.07	93.7%	\$22,000.00
2405 Building & Impr. / New Building	\$112,000.00	\$106,507.95	95.1%	\$144,000.00
2422 Medical Oxygen	\$720.00	\$582.43	80.9%	\$720.00
2439 Dues & Subscriptions	\$1,600.00	\$1,751.00	109.4%	\$1,800.00
2456 Misc. (Special Exp.)	\$3,000.00	\$1,560.69	52.0%	\$3,000.00
2508 County Coll. Charges	\$6,700.00	\$4,449.98	66.4%	\$6,700.00
2511 Printing Costs	\$200.00	\$140.83	70.4%	\$200.00
2517 SB 2557 Co. Cost	\$4,176.00	\$4,175.87	100.0%	\$4,950.00
2522 Supplies (Equip. Misc.)	\$10,000.00	\$7,698.46	77.0%	\$11,000.00
2523 Office Supplies	\$3,500.00	\$4,293.23	122.7%	\$4,000.00
2528 Services / Penryn Contract	\$75,000.00	\$93,750.00	100.0%	\$105,000.00
2555 Professional Services	\$60,000.00	\$24,308.10	40.5%	\$45,000.00
2770 Gasoline & Oil	\$12,000.00	\$8,699.08	72.5%	\$12,000.00
2772 Other Contract Svcs.	\$0.00	\$0.00	0.0%	\$0.00
2821 Small Equipment (Grant)	\$0.00	\$0.00	0.0%	\$0.00
2831 Precinct Elections	\$6,000.00	\$4,236.25	70.6%	\$0.00
2840 Special Exp. / Strike Team	\$0.00	\$0.00	0.0%	\$20,000.00
2844 Training	\$3,000.00	\$1,170.00	39.0%	\$4,000.00
2939 Admin. Board Exp. (Dir)	\$2,200.00	\$1,360.00	61.8%	\$2,200.00
2965 Utilities	\$10,000.00	\$7,890.74	78.9%	\$10,000.00
3547 LAFCO Dues	\$221.00	\$220.59	99.8%	\$488.00
3785 Local Matching Funds (Grants)	\$0.00	\$0.00	0.0%	\$0.00
4455 Fire Equipment	\$6,000.00			\$5,000.00
TOTAL OPERATIONS:	\$347,517.00	\$299,190.95	71.4%	\$419,558.00
TOTAL EXPENSES:	\$724,517.00	\$542,654.05	74.9%	\$817,558.00
RESERVES:				
2453,514000: General Reserve	\$59,362.00	\$59,362.00		\$59,363.00
2453,552000: ASSIGN-Contingencies:	\$239,288.08	\$239,288.08		\$299,412.08
TOTAL:	\$298,650.08	\$298,650.08		\$358,775.08