FIVE CITIES FIRE AUTHORITY

For the Fiscal Year Ending June 30, 2024

	ACTUALS 2020-21	ACTUALS 2021-22	Approved Budget 2022-23	Adjusted Budget 2022-23	Baker Tilly A-4 Estimate 2023-24	Proposed Budget 2023-24	Variance Baker Tilly vs Proposed Better/(Worse)
Beginning Fund Balance	$ 1,005,267	$ 1,387,744	$ 1,324,318	$ 1,324,318	$ 1,143,000	$ 1,124,939	$ (18,061)
Revenues	6,789,777	6,572,902	5,849,718	7,010,580	8,475,000	8,413,610	(61,390)
Expenditures:							
Salaries & Benefits	5,254,729	5,546,681	5,522,800	5,645,100	6,801,000	6,801,000	-
Services & Supplies	905,228	975,437	1,089,075	1,183,775	1,272,000	1,527,143	255,143
Equipment Replacement	146,147	13,013	100,000	227,187	204,000	264,000	60,000
Debt Service	101,197	101,197	153,897	153,897	464,000	153,893	(310,107)
Total Expenditures	6,407,300	6,636,328	6,865,772	7,209,959	8,741,000	8,746,036	5,036
Change in Fund Balance	382,477	(63,426)	(1,016,054)	(199,379)	(266,000)	(332,426)	
Ending Fund Balance	$ 1,387,744	$ 1,324,318	$ 308,264	$ 1,124,939	$ 877,000	$ 792,513	
					10.03%	9.06%	

FIVE CITIES FIRE AUTHORITY
BUDGET
For the Fiscal Year Ending June 30, 2024

ACT	ACCOUNT NAME	FY 2020-21 Actual	FY 2021-22 Actual	Approved Budget 2022-23	Adjusted Budget 2022-23	Proposed Budget 2023-24
	REVENUES					
4301	INTEREST	$ 2,812	$ 992	$ 700	$ 700	$ 6,800
4422	ARROYO GRANDE FIRE REIMBURSEMENT	2,580,955	2,580,955	2,580,955	2,580,955	3,796,000
4422	ARROYO GRANDE FIRE REIMBURSEMENT	-	-	-	887,401	-
4428	FEMA REVENUE	-	-	-	-	-
4443	GROVER BEACH FIRE REIMBURSEMENT	2,015,115	2,015,115	2,015,115	2,015,115	2,812,000
4444	OCEANO FIRE REIMBURSEMENT	1,138,148	1,138,148	1,138,148	1,138,148	1,150,000
4458	STATE GRANT	28,520	700	3,800	3,800	3,800
4491	SAFER GRANT	-	-	-	-	-
4462	LOCAL GRANT	18,354	8,141	-	13,500	-
4705	INSPECTIONS	111,429	89,814	87,000	87,000	181,010
4726	FIRE IMPACT FEES	3,892	5,365	-	-	-
4729	FIRE-FIRST RESPONDER SUPPORT	24,993	8,559	24,000	24,000	24,000
4730	STRIKE TEAM REIMBURSEMENT	742,033	705,963	-	249,961	440,000
4803	SALES-EQUIPMENT/MATERIALS	41,500	-	-	-	-
4807	EXPENSE RECOVERY	82,026	19,150	-	-	-
4809	DONATIONS	-	-	-	10,000	-
4816	PROCEEDS FROM DEBT ISSUANCE	-	-	-	-	-
	GRAND TOTAL REVENUES	$ 6,789,777	$ 6,572,902	$ 5,849,718	$ 7,010,580	$ 8,413,610

FIVE CITIES FIRE AUTHORITY
BUDGET
For the Fiscal Year Ending June 30, 2024

ACT	ACCOUNT NAME	FY 2020-21 Actual	FY 2021-22 Actual	Approved Budget 2022-23	Adjusted Budget 2022-23	Proposed Budget 2023-24
	EXPENDITURES					
5101	SALARIES FULL-TIME	1,803,998	1,896,061	2,789,900	2,684,400	3,104,880
5102	SALARIES PERMANENT PART-TIME	10,097	501	32,100	15,000	12,300
5103	SALARIES TEMPORARY PART-TIME	120,294	53,236	51,400	18,000	-
5105	SALARIES OVERTIME	790,173	857,273	667,000	800,000	919,000
5106	SALARIES - STRIKE TEAM OVERTIME	488,621	445,491	-	173,900	314,000
5108	HOLIDAY PAY	116,038	125,830	117,900	117,900	143,200
5109	SICK LEAVE PAY	55,131	60,839	-	-	-
5110	ANNUAL LEAVE BUY BACK	8,307	9,540	9,000	9,000	10,000
5111	VACATION BUY BACK	43,926	38,173	56,700	46,400	45,000
5112	SICK LEAVE BUY BACK	2,703	764	2,000	700	2,235
5113	VACATION LEAVE PAY	58,905	98,555	-	-	-
5114	COMPENSATION PAY	118,456	137,266	-	-	-
5115	ANNUAL LEAVE	29,791	62,404	-	-	-
5121	PERS RETIREMENT	526,763	553,308	518,200	518,200	843,700
5122	SOCIAL SECURITY	260,144	259,293	215,900	280,000	267,800
5123	PARS RETIREMENT	151	13	1,300	1,300	200
5126	STATE DISABILITY INS. (SDI)	24,811	31,253	23,600	23,600	28,600
5127	DEFERRED COMPENSATION	3,009	3,009	3,000	3,000	4,200
5128	UAL (UNFUNDED ACCRUED LIABILITY)	123,920	152,812	185,400	179,200	177,500
5131	HEALTH INSURANCE	408,057	424,265	499,900	425,000	535,300
5132	DENTAL INSURANCE	23,304	24,252	25,600	25,600	30,400
5133	VISION INSURANCE	6,428	6,548	7,000	7,000	8,200
5134	LIFE INSURANCE	2,925	3,035	3,300	3,300	3,900
5135	LONG TERM DISABILITY INSURANCE	8,876	8,876	9,200	9,200	10,400
5136	RETIREES HEALTH INSURANCE	12,660	13,137	13,000	13,000	14,528
5141	WORKERS COMPENSATION	206,611	235,600	235,600	235,600	263,300
5142	UNEMPLOYMENT INSURANCE	-	-	5,000	5,000	5,588
5143	UNIFORM ALLOWANCE	-	45,347	50,000	50,000	55,875
5147	EMPLOYEE ASSISTANCE PROGRAM	630	-	800	800	894
	Subtotal Salaries & Benefits	5,254,729	5,546,681	5,522,800	5,645,100	6,801,000

FIVE CITIES FIRE AUTHORITY
BUDGET
For the Fiscal Year Ending June 30, 2024

ACT	ACCOUNT NAME	FY 2020-21 Actual	FY 2021-22 Actual	Approved Budget 2022-23	Adjusted Budget 2022-23	Proposed Budget 2023-24
5201	SUPPLIES - OFFICE	6,403	6,163	7,140	7,140	7,354
5206	SUPPLIES - EMS	15,164	17,699	20,600	20,600	21,556
5208	POSTAGE/MAILING	3,657	3,086	3,000	3,000	3,090
5255	SPECIAL DEPARTMENT SUPPLIES	20,040	20,701	18,480	28,480	27,034
5272	PROTECTIVE/SAFETY CLOTHING	55,135	9,943	35,983	73,183	60,000
5273	SMALL TOOLS	2,792	2,945	3,060	3,060	3,152
5276	UNIFORMS	28,535	3,313	5,000	5,000	5,150
5301	ADVERTISING	415	-	-	-	-
5303	CONTRACTUAL SERVICES	272,057	324,429	395,772	427,272	621,045
5306	PRINTING SERVICES	2,553	762	3,000	3,000	3,000
5315	PRE-EMPLOYMENT PHYSICALS	1,741	15,828	30,520	30,520	31,000
5316	JOB RECRUITMENT EXPENSE	-	32	-	-	-
5324	FORENSIC MANDATE SERVICES	-	2,050	1,000	1,000	9,000
5325	HAZMAT/SAFETY PROGRAM	14,504	12,984	15,800	15,800	15,800
5401	UTILITIES	55,381	61,412	50,000	50,000	60,000
5403	TELECOMMUNICATIONS	26,416	25,061	25,000	25,000	31,000
5501	CONFERENCE/TRAINING	15,850	11,120	14,240	14,240	19,667
5503	MEMBERSHIPS & SUBSCRIPTIONS	3,395	1,505	3,000	3,000	3,090
5504	PUBLIC RELATIONS	3,334	4,135	5,100	5,100	5,253
5508	MISC EXPENSE	2,021	2,257	12,000	12,000	3,160
5512	TRAVEL	15,994	9,970	2,100	2,100	2,163
5553	RENT-BUILDING AND LAND	15,000	15,000	15,000	15,000	-
5555	BANK CHARGES	1,473	497	1,006	1,006	1,036
5576	LIABILITY INSURANCE-JPA SHARE	23,051	41,103	49,320	49,320	51,200
5599	WEED ABATEMENT	24,747	22,067	12,240	12,240	12,607
5601	MAINTENANCE - VEHICLES	133,554	162,506	125,000	125,000	156,500
5602	MAINTENANCE - OFFICE EQUIPMENT	2,236	2,313	5,000	5,000	5,150
5603	MAINTENANCE - MACH & EQUIP	15,571	58,459	90,400	90,400	197,612
5604	MAINTENANCE - BUILDINGS	9,960	9,494	10,000	10,000	10,300
5605	MAINTENANCE - GROUNDS	408	818	1,000	1,000	3,530
5606	MAINTENANCE - RADIO COMMUNICATIONS	18,651	5,133	8,364	8,364	8,615
5607	MAINTENANCE - COMPUTER SOFTWARE	44,330	43,507	55,150	61,150	81,305
5608	GAS & OIL	44,029	57,525	50,800	60,800	52,324
5702	DATA PROCESSING EQUIPMENT	26,831	21,620	15,000	15,000	15,450
	Subtotal Services & Supplies	905,228	975,437	1,089,075	1,183,775	1,527,143

FIVE CITIES FIRE AUTHORITY

BUDGET

For the Fiscal Year Ending June 30, 2024

ACT	ACCOUNT NAME	FY 2020-21 Actual	FY 2021-22 Actual	Approved Budget 2022-23	Adjusted Budget 2022-23	Proposed Budget 2023-24
5803	LEASE PURCHASE PAYMENTS	101,197	101,197	153,897	153,897	153,893
	Subtotal Debt Service	101,197	101,197	153,897	153,897	153,893
6101	DATA PROCESSING EQUIPMENT	-	-	-	-	-
6103	COMPUTER LICENSING SOFTWARE	7	-	-	-	-
6201	MACHINERY & EQUIPMENT	45,112	-	-	-	204,000
6301	VEHICLES	101,028	13,013	100,000	227,187	60,000
	FUTURE VEHICLE REPLACEMENT	-	-	-	-	-
	Subtotal Equip Replacement	146,147	13,013	100,000	227,187	264,000
	GRAND TOTAL EXPENDITURES	$ 6,407,300	$ 6,636,328	$ 6,865,772	$ 7,209,959	$ 8,746,036