



FINAL FINANCIAL PLAN FY20

Rancho Santa Fe Fire Protection District

PO Box 410 | Rancho Santa Fe | CA | 92067



Mission

To serve the public through the protection of life, environment and property from fire and other emergencies through prevention, preparedness, education, and response.

RANCHO SANTA FE FIRE PROTECTION DISTRICT

Final Operating and Capital Budget – FY20

About Us

Board of Directors

James H. Ashcraft
President
John C. Tanner
Vice President
Nancy C. Hillgren
Director – At Large
Randall Malin
Director – At Large
Tucker Stine
Director – At Large

Management Staff

Fred W. Cox
Fire Chief
David McQuead
Deputy Chief
Karlena Rannals
Administrative Manager
Marlene Donner
Fire Marshal
Admin/Human Resource Manager
Kimberly DeAvila

Bret Davidson
David Livingstone
Brian Slattery
Bruce Sherwood
Battalion Chief



Mission Statement

To serve the public through the protection of life, environment and property from fire and other emergencies through prevention, preparedness, education, and response.

Vision Statement

Our vision is to provide exceptional service and continuous improvement in our organization through innovation, forward-looking leadership, and genuine concern for the welfare of others.

We are dedicated to our mission, unwavering in our core values and continually strive to be a model of excellence.

We are role models in the community and leaders in our profession.

We maintain community partnerships, hire and train exceptional people, and provide professional, well-organized, cost effective services.

We are advocates for our member's health, safety, and welfare.

We foster a culture of trust, involvement, and personal accountability.

Rancho Santa Fe Fire Protection District

Final Budget – FY20

September 2019



The Fire District’s proposed FY20 Operating and Capital Replacement Budget is submitted to the Board of Directors for its review and consideration. The annual budget serves as a foundation and is an important tool available to the District to set priorities that align with the strategic plan for the Rancho Santa Fe Fire Protection District over the next year and beyond. This budget represents a conservative based financial plan for the new fiscal year, proposing the necessary revenue and expenditures, while continuing to provide the highest level of emergency response, fire prevention, and administrative services.

Overview

In evaluating the FY20 budget, you will notice that the projected total operating revenue has increased overall by 4.2% compared to FY19 actual revenue (*Figure 1*).

Revenue	FY19 Budget	FY19 Act.	FY20 Budget	BGT vs. Act. - %	BGT vs. Act. - \$
Taxes & Assessments	13,761	13,958	14,404	3.2%	446
EFF-HG	447	561	561	0.0%	-
Developer Reibursement	141	218	308	41.4%	90
All Other	<u>2,066</u>	<u>2,761</u>	<u>2,964</u>	<u>7.4%</u>	<u>203</u>
Total Revenue	16,415	17,498	18,237	4.2%	739

Figure 1

The projected FY20 operating expenditures, compared to the FY19 actual has an increase of 6.2%. (*Figure 2*).

Expenditures	FY19 Budget	FY19 Act.	FY20 Budget	BGT vs. Act. - %	BGT vs. Act. - \$
Salaries & Benefits	12,398	11,940	12,780	7.0%	840
CalPERS UAL-Expected Payment	463	463	618	33.7%	156
CalPERS UAL-Additional Payment	962	962	457	-52.5%	(505)
Service, Supplies, PY	2,464	2,271	3,149	38.6%	878
Other Cash Expenses/Project		329	0	-100.0%	(329)
Depreciation	<u>767</u>	<u>777</u>	<u>773</u>	<u>-0.6%</u>	<u>(5)</u>
Total Operating Expense	17,052	16,742	17,776	6.2%	1,034
Operating Surplus (Deficit)	(637)	756	460		
Capital Expenses	<u>2,329</u>	<u>439</u>	<u>7,137</u>	<u>1524.8%</u>	<u>6,698</u>
Total Expense (<i>inc. Capital</i>)	19,382	17,182	24,913	45.0%	7,731
Total Cash Expenses (minus depreciation)	18,615	16,405	24,141	47.2%	7,736

Figure 2

Property tax (including the special taxes and assessments) represents the largest revenue category at approximately 80% of the General Fund’s total revenue, or approximately \$14.4 million. As a category, the tax revenue is projected to increase overall approximately 3.2% in FY20. These numbers may change once the District receives the annual report from the County of San Diego that confirms the opening charges.

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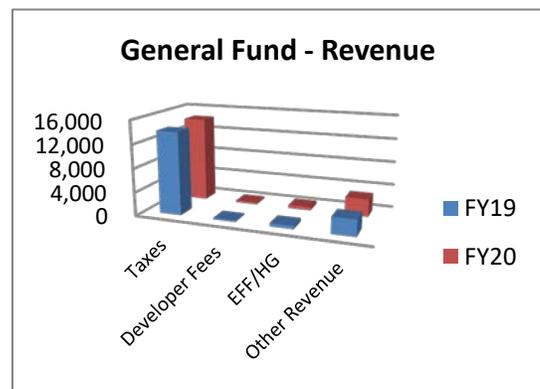
The next largest revenue source are the reimbursements received for firefighting deployments and the SAFER personnel grants. As a reminder, during FY18, the Fire District was awarded two grants for personnel staffing through FEMA. They include:

1. Staffing for Adequate Fire & Emergency Response (SAFER) Grant that provides for the salary and benefits for a full-time Volunteer Recruitment and Retention Coordinator, and includes costs for basic firefighter training, tuition assistance for higher education, and NFPA 1582 entry-level physicals for new volunteer members for a period of four (4) years. This grant reimburses 100% of the expenditures and started November 2017; and
2. Staffing for Adequate Fire & Emergency Response (SAFER) Grant for the hiring of firefighters. This three-year cost shared program has allowed the District to hire three additional firefighters and it covers the “usual annual costs” of a first year firefighter over the course of the grant performance period. This grant reimburses the District 75% year 1; 75% year 2; and 35% year 3, and the grant period started January 2018.

We project all general fund revenues at \$18,236,800. This is an estimated increase of 4.2% (\$739K) over FY19 actual. These revenues over the FY20 operating expenses provide a projected operational surplus of \$460K. The following summary of revenue changes is between FY20 **Budget** and the FY19 **Actual**:

Revenue – \$18,236,800

- **Taxes & Assessments** – the 1% AB8 revenue and benefit fees Increased 3.2% (\$445,580). The District’s assessed valuation increased 4.2%; therefore, secured property tax revenue was increased by 3.75% for all tax rate areas within the District.
- **County of San Diego/CSA-107, One-time funds** – \$312K: the County of San Diego provided the district in FY17 a one-time lump sum of \$2.5 million for any potential tax short falls resulting in the reorganization. This amortized \$2.5 million shortfall is planned over eight (8) year period, and this is year four (4).
- **HGV CFD** – The second year revenue from the Harmony Grove Village “Joint Community Facilities District” (JCFD) for FY19 was estimated \$134,337. However, the district received \$248,297 which has grown significantly because of the new construction. The District expects an equivalent amount in FY20.
- **Lease** – Increased 2.2% (\$8K) the lease revenue for the District increased by either contract or CPI adjustments.
- **Firefighting Reimbursement** – Decreased (12.4) % or \$89K: This District’s emergency call back has increased significantly over the past few years, which affects the overtime budget. This year, the preliminary budget includes an average of firefighting reimbursement received from the State of California over a three-year period.
- **Plan Reviews** – Increased 11.2% (\$32,418): the Fire Prevention staff has been extremely busy in plan review and inspections. While an increase is expected, it should be noted that the FY19 revenue nearly doubled (87%) over what was expected for FY19.



In addition to these general funds, the District collected in FY19 \$662K in restricted Fire Mitigation Fees (FMF), including interest. The total FMF expected for FY20 is \$652K.

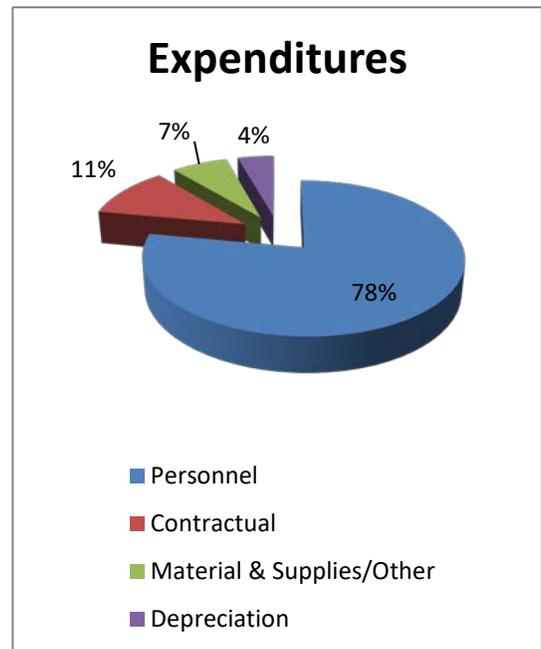
Operating Expenditures

The following is a summary of expenditure changes between the *FY19 Act. Expenditures* and the proposed *FY20 Final Budget*:

Personnel - \$13,855,500

Overall personnel costs decreased .06% or \$8K under FY19 expenditures, which includes additional UAL payments to CalPERS. However, cost increases are planned for medical/dental/life insurance benefits. The primary changes are:

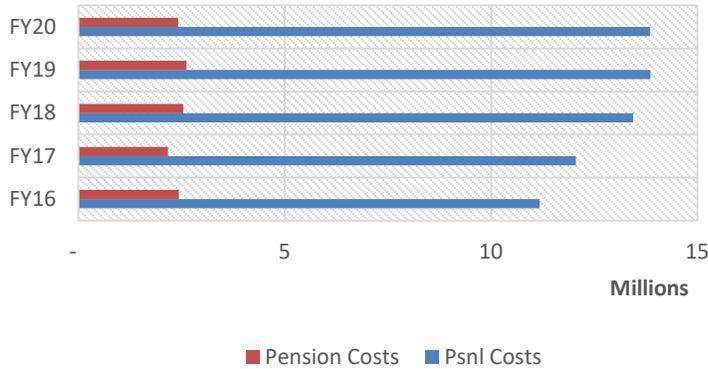
- **Salary** – personnel staffing will remain the same; however, the Board has authorized the funding of the Deputy Fire Marshal position. This will be accomplished by an internal recruitment for this positions. This budget does not include any projected wage increase for any employee bargaining group.
- **Overtime** – The (12.01%) decrease or (\$208,444) is directly related to a combination in the reduction in costs for firefighting deployments, and an increase in the average number of hours used for sick leave.
- **Retirement** – FY20 estimated total for PERS expenditures is \$1.960 million, which includes the annual UAL expected payment of \$618,483. The District’s employer contribution rates has continued to rise for all six plans. FY20 employer rates shall be:



YEAR	Safety 3% @ 50	Safety 3% @ 55	Safety 2.7% @ 57	Misc. 2.7% @ 55	Misc. 2.5% @ 55	Misc. 2.0% @ 62
FY19	20.556%	17.614%	12.141%	12.212%	10.022%	6.842%
FY20	21.927%	18.928%	13.034%	13.182%	10.823%	6.985%
Employee Contribution (FY20)	9.00%	9.00%	12.00%	8.00%	8.00%	6.75%

The overall, pension costs increased 18.59% or \$307,375.

Pension Costs vs. Total Salaries & Benefits



- CalPERS Unfunded Accrued Liability (UAL) Additional Payment – \$457,025** The Board of Directors has an ongoing commitment to continue accelerated pension funding through the annual operating budget. The expense for FY19 is \$961,651, and for FY20 \$457,025 is planned. In the past five years (including FY20), the Board of Directors has authorized an additional \$7.986 million in accelerated payments (for all plans) to CalPERS. The payment proposed is comprised of the difference in the 30-

year vs. 20-year or 15-year payment schedule. The Board and Management will continue to monitor and reevaluate the additional payment after the distribution of the actuarial report, received in August 2019.

- Workers’ Compensation/Wellness** – this expense has increased significantly within the last five year (FY16).

FY	16	17	18	19 (Act.)	20 (Est.)
Annual Cost	222,994	301,858	446,838	544,784	397,817

The District is a member of the Public Agency Self Insurance System (PASIS) and is self-insured for work related injuries. Injury claims have increased over the past five years. In addition, the costs for the Wellness program have also increased. Approximately \$85,000 of the FY20 costs is attributed directly to the wellness program.

Contractual Services – \$1,958,527

The FY20 Contractual Services category increased 17.9% or \$297,081 over FY19 expenses. The majority of the increase is due to the normal inflation costs expected, noting the following:

- Dispatching** ↑ 14.5% (\$26,511) – this is due to the increase in number of calls, an increase in the cost per call, and costs for additional services.
- Other Professional/Contractual Services** ↑ 35.3% (\$57,991) – this is primarily due to software programming/development for payroll and fire prevention. District staff will request funds from the Fire Mitigation Fund (85%) for the Fire Prevention portion. In addition, the Board recently approved a consultant for financial oversight, which has been estimated at \$40,000.
- Training** ↑ 92.3% (\$67,470) – training and education costs are on the rise noting the need for specialized training. However, a portion of the increase, approximately \$40,000 in grant revenue, is expected to offset specialized training.
- Utilities** ↑ 7.21% (\$25,234) – utility costs are overall on the rise.

Material & Supply – \$1,190,054

The FY20 Material and Supply category increased 98.5% or \$590,552 over FY19 expenditures. The largest proposed increase is in Medical Supplies increasing the expense by \$479,958. This is directly related to the purchase of defibrillators, AED’s and mechanical CPR devices, which is approximately \$400,000. The cost of these units will be offset in revenue from County Service Area 17.

Depreciation – \$772,479

The FY20 Depreciation category decreased by (.9%) or \$7,133 over the FY19 expense. The primary reason is due to equipment and apparatus achieving full depreciation.

Capital & Other Cash Expenditures - \$7,136,910

The District's Capital Replacement expenditures (Equipment, Facility, and Fleet) total \$7,136,910. We anticipate paying for the purchase and replacement of two staff vehicles, equipment and software supporting Fire Prevention activities, and significant construction payments for RSF5.

The following is a list of capital or cash expenditures planned:

Expense/Project	Funding Source GF	Funding Source FMF
Printer/Plotter – <i>Pending approval</i>	\$16,154	\$30,000
Fire Prevention Software - <i>Project Costs in Other Professional Services (\$7,059). Pending approval</i>		\$40,000
New Staff Vehicle – Fire Prevention <i>Pending approval</i>	\$10,588	\$60,000
RSF1 Air Conditioner Replacement	\$160,000	
RSF1 Tenant Improvements	\$100,000	
RSF5 Design/Build <i>(FMF Approved FY18)</i>	4,453,780	\$1,507,837
Replacement Engine <i>(ordered 2018)</i>	\$675,000	
Replacement Staff Vehicle	\$83,551	
Total	\$5,499,073	\$1,637,837

Fund Summary

The District's estimated cash assets for June 30, 2019 are \$19.807 million; and June 30, 2020 is projected to be about \$15.541 million. District staff anticipates during FY20 that a majority of the cash set aside for the RSF5 Design/Build will have been paid.

Budget Summary

The District FY20 Revenue has a moderate increase; the FY20 planned expenditures are higher than the FY19 expenses; and the proposed budget aligns with the strategic plan. The FY20 Final Budget presents a structurally balanced and financially prudent roadmap for next fiscal year. This budget will enable the District to continue to maintain high quality fire and emergency response services, while continuing to place a priority on the health and safety of the public and district personnel. District personnel is also committed to good financial stewardship through efficient operational and budget management process, including cutting costs whenever possible to do so.

FY20

OPERATING
EXPENDITURES

GENERAL FUND

Summary Revenues, Expenditures - Operating Budget FY20

<i>(In Thousands)</i>	Act. (6/30)	Proposed	Change -Act.. vs. Proposed	
REVENUES	GF - 19	GF - 20	\$\$	%
Total Revenues	17,498	18,237	739	4.2%
EXPENDITURES				
Total Operating Expenditures	16,923	17,776	852	5.0%
Operating Surplus (Deficit)	575	460	(114)	-20.0%

Summary Revenues, Expenditures - Operating Budget FY20

<i>(In Thousands)</i>	Act. (6/30)	Proposed	Change -Act.. vs. Proposed	
REVENUES	GF - 19	GF - 20	\$\$	%
Total Revenues	17,498	18,237	739	4.2%
EXPENDITURES				
Personnel	13,863	13,855	(8)	-0.1%
Contractual Services	1,661	1,959	297	17.9%
Materials & Supplies	600	1,190	591	98.3%
Other Expenditures (Projects/Equipment/Prior Year)	19	0	(19)	-100.0%
Depreciation	<u>780</u>	<u>772</u>	(7)	-1.0%
Total Operating Expenditures	16,923	17,776	852	5.0%
Operating Surplus (Deficit)	575	460	(114)	-20.0%

Summary - Operating Revenues

FY20

<i>(In Thousands)</i>	Act. (6/30)	Proposed	Change -Act.. vs. Proposed	
REVENUES	GF - 19	GF - 20	\$\$	%
Taxes & Assessments	12,502	12,883	381	3.0%
Tax Refunds - Adjustment	(86)	(89)	(3)	2.9%
Benefit Fee	<u>1,542</u>	<u>1,610</u>	<u>68</u>	<u>4.4%</u>
Subtotal	13,958	14,404	446	3.2%
Developer Reimbursement/Revenue				
Rancho Cielo	<u>218</u>	<u>308</u>	<u>90</u>	<u>41.4%</u>
Subtotal	218	308	90	41.3%
Other Revenue				
EFF/HG (County)	561	561	0	0.0%
Plan Checks	289	322	32	11.4%
Administrative Fees	0	1	1	100.0%
Interest	649	571	(78)	-12.0%
Lease	382	391	9	2.4%
Instructor/Training	29	29	0	0.0%
Grant	571	432	(139)	-24.3%
FF/EMS Reimbursement	716	627	(89)	-12.4%
Other	<u>125</u>	<u>592</u>	<u>467</u>	<u>112.1%</u>
Subtotal	3,322	3,526	203	6.1%
Total Operating Revenues	<u>17,498</u>	<u>18,237</u>	<u>739</u>	<u>4.2%</u>

Summary Expenditures - Operating Budget Act. 6/30 to Proposed Budget

<i>(In Thousands)</i>	FY20		Change -Act. vs. Proposed	
Actual Numbers are audited	Act. (6/30) GF - 19	Proposed GF - 20	\$\$	%
EXPENDITURES				
Personnel				
Payroll				
Salary	7,254	7,490	236	3.3%
Holiday Pay	222	251	29	13.1%
Overtime	<u>1,736</u>	<u>1,528</u>	(208)	-12.0%
Subtotal	9,213	9,269	57	0.6%
Benefits				
Health Insurance + HRSA	1,312	1,575	263	20.0%
Life/LTD Insurance	28	42	14	50.0%
Medicare/Social Security	140	140	0	0.0%
Retirement (Normal Cost)	1,372	1,342	(30)	-2.2%
CalPERS UAL-Expected	281	618	337	119.9%
CalPERS UAL-Additional	962	457	(505)	-52.5%
Unemployment	10	13	3	30.0%
Workers Compensation	545	398	(147)	-27.0%
Other	<u>0</u>	<u>0</u>	<u>0</u>	
Subtotal	<u>4,651</u>	<u>4,586</u>	(65)	-1.4%
TOTAL	13,863	13,855	(8)	-0.1%
Contractual Services				
Administration Fees	215	220	6	2.3%
Building/Facility Lease	33	35	2	6.1%
Dispatching	183	210	27	14.8%
Equipment Rental & Repairs	21	35	14	66.7%
Insurance	106	116	11	9.4%
Legal	45	49	4	8.9%
Meetings, Meals, Mileage	9	9	0	0.0%
Other Contractual/Professional Services	341	414	73	21.4%
Service Agreements	35	58	24	65.7%
Soil Contamination	0	0	0	0.0%
Training	73	141	67	93.2%
Utilities	350	375	25	7.1%
Vehicle Maintenance & Repairs	222	263	41	18.5%
All Other	<u>28</u>	<u>32</u>	<u>5</u>	<u>14.3%</u>
TOTAL	1,661	1,959	297	17.9%
Materials & Supplies				
Apparatus	33	45	12	36.4%
Apparatus - Computers	70	0	(70)	-100.0%
Computer	45	67	21	48.9%
Fuel	77	85	8	10.4%
Grants	0	0	0	0.0%
Office	28	47	18	67.9%
Safety	89	104	15	16.9%
Uniforms	28	46	18	64.3%
Programs/Public Education	8	19	10	137.5%
Hose, Nozzles, Foam	15	15	0	0.0%
Radio	28	24	(4)	-14.3%
Station Maintenance/Supplies/Janitorial	43	69	27	60.5%
All Other	<u>135</u>	<u>671</u>	<u>536</u>	<u>397.0%</u>
TOTAL	600	1,190	591	98.3%
Depreciation				
	<u>780</u>	<u>772</u>	(7)	-1.0%
Other Expenditures (Projects/Equipment/Prior Year)				
	<u>19</u>	<u>0</u>	(19)	-100.0%
TOTAL Operating Expenditures	<u>16,923</u>	<u>17,776</u>	<u>853</u>	<u>5.0%</u>
Other Cash Expenses (inc. Capital)	<u>439</u>	<u>7,137</u>	<u>6,698</u>	<u>1525.7%</u>
	<u>17,362</u>	<u>24,913</u>	<u>7,551</u>	<u>43.5%</u>

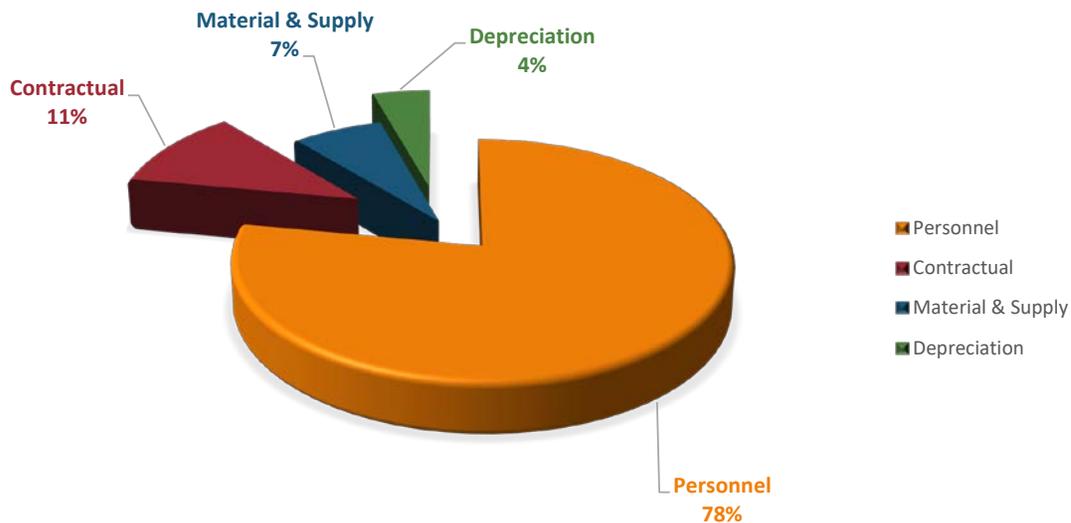
EXPENDITURE SUMMARY

	BUDGET FY19	Act. (6/30)	BUDGET FY20	Act. vs Bgt % Change
Personnel <i>including all UAL Payments</i>	13,821,804	13,863,316	13,855,406	-0.1%
Contractual	1,812,240	1,661,445	1,958,527	17.9%
Material & Supply	651,682	599,502	1,190,054	98.5%
Prior Year Expense/Equipment	-	3,440	-	-100.0%
Depreciation	766,670	779,612	772,479	-0.9%
<i>Other Expenses</i>				
Board Approved Exp	-	-	-	
Other Capital Expenses <i>(not depreciated)</i>	-	15,903	-	-100.0%
Subtotal	17,052,396	16,923,219	17,776,466	5.0%
EF Station Upgrade/Sewer <i>(Board Approved)</i>	-	133,623	-	-100.0%
	17,052,396	17,056,842	17,776,466	
Other Cash Expenses <i>(RSF5 Construction in Progress)</i>	-	180,818	6,221,617	3340.8%
Other Cash Expenses <i>(Capital)</i>	950,790	124,821	915,293	633.3%
TOTAL CASH COSTS <i>(Including Capital Outlay)</i>	18,003,186	17,362,480	24,913,377	43.5%

Capital Funding

Equipment - GF	39,949	46,988	16,154
Equipment - FMF	165,750	-	70,000
Facility - GF	-	137,210	4,713,780
Facility - FMF	-	177,231	1,507,837
Fleet - GF	132,841	77,833	769,139
Fleet - FMF	612,250	-	60,000
	950,790	439,261	7,136,910
Total GF	172,790	262,030	5,499,073
Total FMF	778,000	177,231	1,637,837
	950,790	439,261	7,136,910

FY20 OPERATING BUDGET - EXPENDITURES



FISCAL YEARS - FY19; FY20

	FY19	FY19 (Act.)	PROPOSED FY 20	BGT vs. Act. %	BGT vs. Act. \$
Revenue					
Taxes & Assessments	12,287,900	12,501,806	12,882,600	3.0%	380,794
Tax Refunds - Adjustment	(73,100)	(85,966)	(89,200)	3.8%	(3,234)
Benefit Fee	1,546,390	1,542,180	1,610,200	4.4%	68,020
Administrative Fees	500	-	500	100.0%	500
Assets					
Sale of Assets	-	2,400	-	-100.0%	(2,400)
CSA-17 (ALS Equipment & Supplies)	67,307	62,211	547,300	779.7%	485,089
Developer Reimbursement/Revenue					
Dev. Reim. Rev - Rancho Cielo Station	139,090	217,992	308,300	41.4%	90,308
EFF-HG (County)	312,500	312,500	312,500	0.0%	0
EFF-HGV-CFD	138,367	248,297	248,300	0.0%	3
EMS First Responder	17,191	13,876	15,500	11.7%	1,624
Firefighting Reimbursement (FEMA/OES)	675,005	716,332	627,400	-12.4%	(88,932)
Fuel Tank Reimbursement	-	-	-		
Grant Revenue	438,900	570,970	432,300	-24.3%	(138,670)
Hydrant Maintenance	6,980	15,465	0	-100.0%	(15,465)
Instructor/Training Revenue	26,740	28,560	28,600	0.1%	40
Interest Income	164,461	649,021	570,700	-12.1%	(78,321)
Lease Revenue					
AMR (formerly Rural Metro)	91,260	91,259	94,400	3.4%	3,141
Cellular Site Rental (RSF6)	66,539	68,545	68,900	0.5%	355
NCDJPA	41,795	41,789	43,200	3.4%	1,411
RSF Association	97,735	98,607	100,700	2.1%	2,093
Verizon	80,903	81,759	83,400	2.0%	1,641
Verizon (Generator)	741	766	800	4.4%	34
Miscellaneous	31,949	30,001	28,700	-4.3%	(1,301)
Plan Reviews	255,638	289,460	321,900	11.2%	32,440
Subtotal	16,414,790	17,497,830	18,236,800	4.2%	738,970
Expenditures - (GF)					
- Personnel	12,860,153	12,901,665	13,398,400	3.9%	496,735
- CalPERS UAL - Additional Payment	961,651	961,651	457,100	-52.5%	(504,551)
- Contractual Costs; Material & Supplies; PY Expenses	2,463,923	2,264,388	3,148,600	39.0%	884,212
- FMF Cost Recovery					
- Other Expenditures (not depreciated)		15,903			
- Project Expenditures	-	-	-		0
Subtotal	16,285,727	16,143,607	17,004,000	5.3%	860,393
- Depreciation Expense	766,670	779,612	772,500	-0.9%	(7,112)
Total Operating Expenditures	17,052,396	16,923,219	17,776,500	5.0%	853,281
Operating Surplus (Deficit)	(637,606)	574,611	459,600	-20.0%	(115,011)
- Other Expenditures - Capital	2,458,333	439,261	7,137,000	1524.8%	6,697,739
Total Expenditures (minus depreciation)	18,744,060	17,362,480	24,140,900	39.0%	6,778,420
Net Surplus (Deficit)	(2,329,270)	135,349	(5,905,000)	-4462.8%	(6,040,349)
- Other financing sources (transfers in/out)	778,000	177,231	1,637,900	824.2%	1,460,669
Cash Surplus (Deficit)	(1,551,270)	312,580	(4,267,100)	-1465.1%	(4,579,680)
Designated Capital Revenue					
Annexation Fees					
Fire Mitigation Fee Interest	16,819	54,837	54,900	0.1%	63
Fire Mitigation Fees	315,026	607,203	596,700	-1.7%	(10,503)
Subtotal	331,845	662,040	651,500	-1.6%	(10,540)
Designated Capital Revenue Expenditures					
FMF Expenditures	-	-	-		
Transfer in/out	(778,000)	(177,231)	(1,637,900)	824.1%	(1,460,669)
Total Expenditures - (FMF)	(778,000)	(177,231)	(1,637,900)	824.1%	(1,460,669)
Cash Surplus (Deficit)	(446,155)	484,809	(986,400)	-303.5%	(1,471,209)
Prior Year Adjustments					
RESERVE Surplus (Deficit) - All Funds	(1,997,425)	797,389	(5,253,500)	-758.8%	(6,050,889)

Estimated Cash Net Assets FY19 vs. FY20 (not including Net Pension Obligation)

General Fund					
	FUND TOTAL	FY19	FUND TOTAL	FY20	%
Cash - Beginning (June 30, 2018)		16,615		19,807	
June 30 Receivables		441			
June 30 Restricted Cash & Cash Equivalents		5,277			
June 30 Prepay		0			
June 30 Transfer in (out)		0		0	
		22,334		19,807	-11.3%
June 30 Liabilities		(3,619)		0	
BEGINNING - NET CASH ASSETS		<u>18,715</u>		<u>19,807</u>	5.8%
PROJECTED REVENUE					
Taxes & Assessments	13,958		14,404		
Interest	649		571		
Developer Reimbursement	218		308		
Lease Revenue	382		391		
Other Revenue	1,441		1,680		
EFF/HG (County)	561		561		
Fees	289		323		
Total Projected Revenue	17,497		18,237		
PROJECTED EXPENDITURES					
Personnel Costs	12,901		13,398		
CalPERS UAL	962		457		
Maintenance & Operating Costs	2,261		3,149		
Capital/Project Expenditures	19		0		
Depreciation Expense	780		772		
Total Operating Expenditures	16,923		17,776		
Operating Surplus - \$	575		460		
Operating Cash Surplus (Deficit) inc. depreciation	1,355		1,232		
Additional Cash Payments					
Equipment - Facility - Vehicles	439		7,137		
Total Projected Cash Expenditures	16,582		24,141		
Excess Revenue over Cash Expenditures	915		(5,904)		
Transfers in(out)	177		1,638		
Net Change in Fund Balance		1,092		(4,266)	-490.7%
Less Long Term Liabilities		0		0	
CASH ASSETS - 6/30		<u>19,807</u>		<u>15,541</u>	-21.5%
Fire Mitigation Fund					
Cash - Beginning (June 30, 2018)		1,397		2,254	
June 30 Receivables		372		0	
June 30 Restricted Cash & Cash Equivalents		0		0	
June 30 Prepay		0		0	
June 30 Transfer in (out)		0		0	
		1,769		2,254	
June 30 Liabilities		0		0	
BEGINNING - NET CASH ASSETS		<u>1,769</u>		<u>2,254</u>	27.4%
PROJECTED REVENUE					
Interest		55		55	
Fire Mitigation Fees		607		597	
Total Projected Revenue		662		652	-1.6%
PROJECTED EXPENDITURES					
Total Operating Expenditures					
Excess Revenue over Expenditure		662		652	
Transfers in(out)		(177)		(1,638)	
Net Change in Fund Balance		485		(986)	
CASH ASSETS - 6/30		2,254		1,268	-43.8%
LIABILITIES & FUND EQUITY					
Restricted Reserves					
Fire Mitigation		2,254		1,268	
TOTAL LIABILITIES & FUND BALANCE		<u>2,254</u>		<u>1,268</u>	-43.8%
ENDING - NET CASH ASSETS (Deficit)-ALL FUNDS		<u>22,061</u>		<u>16,809</u>	-23.8%

FY20

CAPITAL
EXPENDITURES

GENERAL FUND
&
FIRE MITIGATION
FUND

GENERAL FUND

FACILITY REPLACEMENT - IMPROVEMENT

Project #	Description	Funding %	BUDGET		Five Year Capital Plan				
			FY19	Act. (6/30)	FY20	FY21	FY22	FY23	FY24
20-01	RSF1 Air Conditioner Replacement	100%		-	160,000				
20-02	RSF1 Tenant Improvements	100%			100,000				
21-01	Training Tower Improvements <i>(Pending Committee Approval)</i>	15%				26,471			
19-02	RSF6 Bunkhouse (Design/Build/Sewer) (Sewer Grant)	85%		100,000					
19-02	RSF6 Bunkhouse (Design/Build/Sewer)	30%		10,087					
19-01	EFF Additional Living Quarters <i>Committee Approved (FY18) - Est \$542,500</i>	30%	232,500	-					
18-01	RSF Fire Station - Design/Build <i>Committee Approved (FY18) - Est \$2,500,000</i>	15%	-	27,123	4,453,780	161,056			
SUBTOTAL			232,500	137,210	4,713,780	187,527	-	-	-

FIRE MITIGATION FUND

FACILITY REPLACEMENT/IMPROVEMENT

Project #	Description	Funding %	FY19	Act. (6/30)	FY20	FY21	FY22	FY23	FY24
19-01	EFF Additional Living Quarters <i>Committee Approved (FY18) - Est \$542,500</i>	70%	542,500	23,536					
21-01	Training Tower Improvements <i>(Pending Committee Approval)</i>	85%				150,000			
18-01	RSF Fire Station - Design/Build <i>Committee Approved (FY18) - Est \$2,500,000</i>	85%	-	153,695	1,507,837	509,570	-	-	-
SUBTOTAL			542,500	177,231	1,507,837	659,571	-	-	-

TOTAL			775,000	314,441	6,221,617	847,097	-	-	-
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GENERAL FUND				Five Year Capital Plan						
ID/Vehicle Type	Year	Funding %	Exp Est.	FY19	Act. (6/30)	FY20	FY21	FY22	FY23	FY24
Reserve Vehicles										
0211 - Engine - Type I	2002									
0311 - Engine - Type I	2003									
0781 - Command	2007									
9611 - Engine - Type I	1996									
VEHICLE REPLACEMENT RESERVES										
0261 - Water Tender	2002	100%	265,886						265,886	
0262 - Brush - Type III	2002	100%	500,587				500,587			
0281 - Staff	2002	100%	27,096							
0312 - Engine - Type I	2003	100%	618,011				680,636			
0384 - Staff	2003	100%	35,000	35,000						
0461 - Brush - Type III	2004	0%								
0481 - Utility - Type 6	2004	0%								
0561 - Brush - Type III	2005	100%	431,495						431,495	
0611 - Engine - Type I	2006	0%	637,500							
0811 - Engine - Type I	2008	100%	676,715					676,715		
0882 - CERT Trailer	2004	0%								
0891 - Ambulance	2008	0%								
0981 - Staff	2009	100%	38,795					38,795		
1151 - Water Tender EFF	2011	0%	337,500							
1181 - Staff	2011	100%	35,601						35,601	
1281 - Staff Ford F150	2012	100%	83,551	83,551		83,551				
1282 - Command Explorer	2012	100%	60,667				60,667			
1283 - ATV Trailer	2012	0%	-							
1381 - Staff - Escape	2013	100%	42,077				42,077			
1411 - Engine - Type I	2013	100%	745,451							
1481 - Staff - Explorer	2014	100%	54,150					54,150		
1482 - Staff - Explorer	2014	100%	57,468							
1581 - Command	2015	100%	59,147						59,147	
1611 - Engine Type I	2016	100%	695,825							
1681 - Staff Ford Explorer	2016	100%	43,407			-			43,407	
1682 - Command F150	2016	100%	79,524			-				79,524
1781 - Staff Explorer	2017	100%	41,668			-			41,668	
1811 - Engine - Type I	2017	15%	-			-				
1981 - Staff Silverado	2019	100%			36,366					
1982 - Staff F250	2019	100%			41,467					
9611 - Engine Type I	1996	100%				675,000				
New Vehicle - Fire Prevention (Pending Approval)		15%				10,588				
New Vehicle - Operations (Pending Approval)		15%					12,353			
Type 6 Fire Engine (Pending Approval)		15%					61,765			
TOTALS			5,567,121	118,551	77,833	769,139	1,358,084	769,660	877,204	79,524

* Prior year approved - anticipated delivery Dec 2017

FIRE MITIGATION FUND										
ID/Vehicle Type	Year	Funding %	Exp Est.	FY19	Act. (6/30)	FY20	FY21	FY22	FY23	FY24
New Vehicle - Fire Prevention (Pending Approval)		85%				60,000				
New Vehicle - Operations (Pending Approval)		85%					70,000			
Type 6 Fire Engine (Pending Approval)		85%					350,000			
1811 - Engine - Type I	2017	85%	-	559,964	-	-	-	-	-	-
TOTALS			-	559,964	-	60,000	420,000			
TOTAL			5,567,121	678,515	77,833	829,139	1,778,084	769,660	877,204	79,524

Fully depreciated

FY20

PERSONNEL

ORGANIZATION
CHART

EQUIPMENT

FACILITY

FLEET

Personnel Listing

Position Title	2018-19 Positions	Change (+/-)	2019-20 Positions
Administration			
Fire Chief	1		1
Deputy Chief	1		1
Administrative/Human Resource Manager	1		1
Finance Manager	1		1
Battalion Chief - Training	1		1
Accounting Specialist	1		1
Accounting Technician	1		1
Office Support Coordinator	1		1
Fire Service Assistant	1		1
Temporary Staffing ^{*1}	1		1
Total Administration	10		10
Fire Prevention			
Fire Marshal	1		1
Deputy Fire Marshal	1		1
Fire Prevention Specialist/Forester	1		1
Fire Prevention Specialist	1	1	2
Fire Prevention Specialist-Temporary	1	-1	0
Public Education Coordinator	1		1
Office Support Coordinator	1		1
Temporary Staffing ^{*1}	3		3
Total Fire Prevention	10		10
Emergency Services			
Battalion Chief - Shift	3		3
Captain	18		18
Engineer	1		1
Engineer/Paramedic	17		17
Firefighter Paramedic	15		15
Total Emergency Services	54		54
Volunteer Division			
Volunteer Recruitment & Retention Coordinator	1		1
Driver Operator ^{*2}	6		6
Volunteer Firefighters ^{*3}	25		25
Total Volunteer	32		32
Grand Total	106		106

**1 - Retired Annuitant*

**2 - Part time, only 2 positions filled*

**3 - Not to exceed*

Board of Directors

Board Clerk

Fire Chief

Fire Prevention Bureau

- Code Development
- Code Compliance
- Inspections
- Community Preparedness
- Public Education / Relations
- Fire Investigation
- Public Information
- Hazard Abatement
- Plan Review
- Planning

Emergency Operations

- Emergency Scene Management
- Pre Incident Planning
- Incident Documentation
- Hazardous Materials
- Emergency Medical
- Technical Rescue
- Safety Program
- Training
- Planning
- Emergency Preparedness
- Communications
- Performance Evaluations
- Fleet Maintenance
- Fuel Station(s) / Monitoring
- Facilities / Maintenance
- Maps / GIS / Hydrants
- Engine Company Programs
- Mutual Aid / Zone Coordination

Administration

- Office Management
- Fiscal Oversight
- Budget
- Payroll
- Human Resources
- Accts receivable /payable
- Information Management

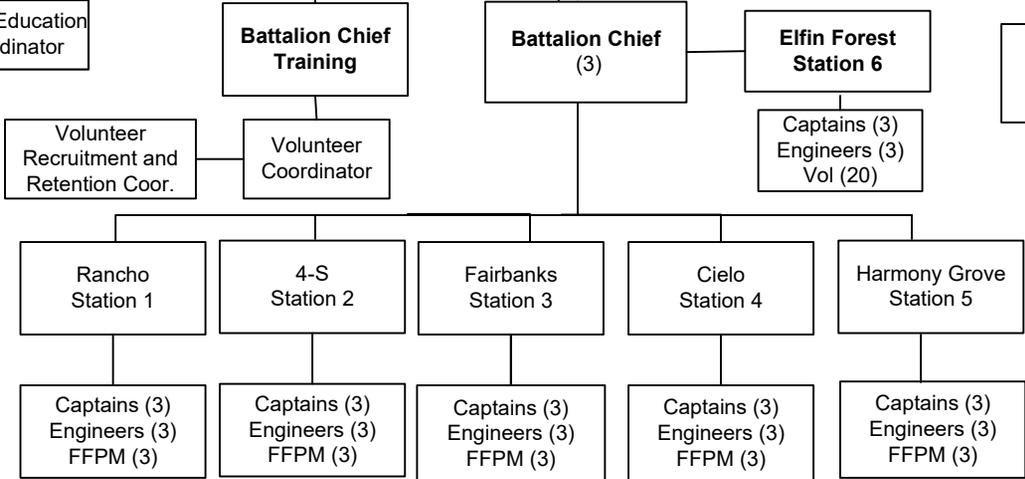
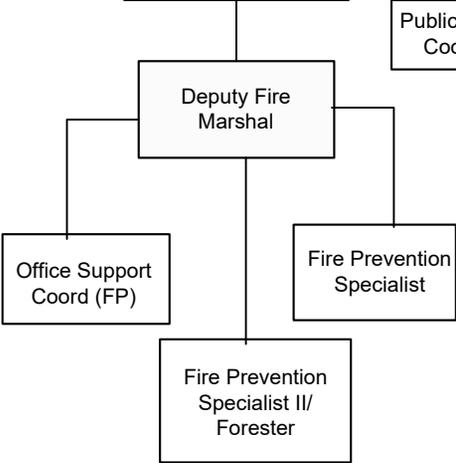
IT Tech

Fire Marshal

Operations Deputy Chief

Admin/Human Resources Manager

Admin/Finance Manager



Office Support Coord (Admin/ Training)

Accounting Specialist

Accounting Technician-Staff Assistant

FY20 Equipment - DEPRECIATION EXPENSE ACCUMULATED RESERVES

Description	Cost	Date in Service	Year in Service	Depreciation Schedule - Years	Depreciation Annual Expense	Jun 2019 Accumulated Reserves	6/30/2020		Jun 2020 Accumulated Reserves
							Depreciation Expense	Depreciation Expense	
Turnout Washer	52,595.00	6/30/2005	2005	5		52,595.00	15.01		52,595.00
Hydraulic Rescue Tool	22,400.00	6/30/2005	2005	15		22,400.00	15.01		22,400.00
File Server #1	16,279.35	7/13/2005	2005	3		16,279.35	14.98		16,279.35
Hydraulic Rescue Tool #2	18,360.89	1/1/2008	2008	15	1,224.06	14,076.68	12.50	1,224.06	15,300.74
Thermal Imaging Camera #1	11,201.25	5/1/2009	2009	5		11,201.25	11.17		11,201.25
Thermal Imaging Camera #2	11,201.25	5/1/2009	2009	5		11,201.25	11.17		11,201.25
Copier	19,921.64	11/1/2009	2009	5		19,921.64	10.67		19,921.64
Phone System - Admin	24,495.83	3/31/2011	2011	5		24,495.83	9.26		24,495.83
Office Furnishings - Admin (Rancho Cielo)	101,728.23	3/31/2011	2011	10	10,172.82	83,918.82	9.26	10,172.82	94,091.65
File Server - Fairbanks	11,721.16	3/31/2011	2011	7		11,721.16	9.26		11,721.16
File Server - Admin	41,143.18	3/31/2011	2011	7		41,143.18	9.26		41,143.18
Board Room Dias Furnishings - Admin	21,025.00	4/16/2011	2011	10	2,102.50	17,257.78	9.21	2,102.50	19,360.28
Printer-Scanner-Plotter	18,104.21	2/1/2014	2014	7	2,586.32	15,086.84	6.41	2,586.32	17,673.16
Generator (Towable)	25,206.06	4/1/2014	2014	10	2,520.61	11,342.73	6.25	2,520.61	13,863.33
File Server #2	10,950.58	7/1/2014	2014	3		10,950.58	6.00		10,950.58
Phone System - Admin	23,060.12	12/1/2014	2014	10	2,306.01	10,569.22	5.58	2,306.01	12,875.23
Thermal Imaging Camera #3	10,119.00	2/1/2015	2015	5	2,023.80	8,938.45	5.41	1,180.55	10,119.00
Hydraulic Rescue Tool #3	32,246.00	6/30/2015	2015	15	2,149.73	8,598.93	5.01	2,149.73	10,748.67
Hydraulic Rescue Tool #4	31,696.92	4/1/2016	2016	15	2,113.13	6,860.43	4.25	2,113.13	8,973.56
File Server #3	10,658.33	3/1/2017	2017	3	3,552.78	8,283.32	3.33	3,552.78	11,836.10
Copier	12,517.04	5/1/2017	2017	5	2,503.41	5,426.44	3.17	2,503.41	7,929.85
File Server #4	11,272.00	1/1/2017	2017	3	3,757.33	9,367.60	3.50	3,757.33	13,124.93
Laerdal Megacode Kelly	12,193.33	7/1/2017	2017	3	4,064.44	8,128.89	3.00	4,064.44	12,193.33
EKG Defibrillator Monitors	20,376.43	7/1/2017	2017	5	4,075.29	8,150.57	3.00	4,075.29	12,225.86
EKG Defibrillator Monitor	10,698.79	11/1/2017	2017	5	2,139.76	4,279.52	2.66	2,139.76	6,419.27
Diesel Exhaust System	46,988.08	11/1/2018	2018	10	4,698.81	3,102.50	1.66	4,698.81	7,801.31
	-								
	<u>628,159.67</u>					<u>51,990.79</u>	<u>445,297.96</u>		<u>496,445.50</u>
								Accumulated Depreciation - 2019	445,297.98
								Ann Dep - 2020	<u>51,147.54</u>
								Acc Dep - 2020	496,445.52
								Adjustment	-
								REVISED Acc Dep - 2020	<u>496,445.53</u>

FY20 Station Location - DEPRECIATION EXPENSE ACCUMULATED RESERVES

Station Locations	Cost	Year in Service	Depreciation Schedule - Years	Depreciation Annual Expense	Jun 2019 Accumulated Reserves	6/30/2020	Depreciation Expense	Jun 2020 Accumulated Reserves
<i>RSF1</i>								
16936-1/2 El Fuego (Admin)	1,294,645.00	6/30/1992	40	32,366.13	873,886.02	28	32,366.13	906,252.15
Admin Bldg	112,623.07	4/30/2007	26	4,331.66	62,087.04	13.18	4,331.66	66,418.70
16936 El Fuego (Stn)	2,922,332.00	6/30/1999	40	73,058.30	1,461,166.80	21	73,058.30	1,534,225.10
Pavers	44,176.00	10/1/2008	30	1,472.53	15,829.73	11.75	1,472.53	17,302.27
<i>RSF2</i>								
16930 Four Gee Road	3,180,000.00	6/30/2003	40	79,500.00	1,272,000.00	17	79,500.00	1,351,500.00
16930 Four Gee Road - Training Tower	1,563,252.00	6/30/2004	40	39,081.30	586,219.50	16	39,081.30	625,300.80
Training Facility Concrete	27,000.00	6/30/2006	38	710.53	10,657.91	14	710.53	11,368.43
16930 Four Gee Road - Storage Facility	190,225.36	6/30/2007	40	4,755.63	57,067.61	13	4,755.63	61,823.24
<i>RSF3</i>								
6424 El Apajo (Completed 03/26/2012)	4,854,088.00	4/1/2012	40	121,352.20	849,465.40	8.25	121,352.20	970,817.60
<i>RSF4</i>								
18040 Calle Ambiente	3,180,000.00	6/30/2005	40	79,500.00	1,099,750.00	15	79,500.00	1,179,250.00
<i>RSF5</i>								
2604 Overlook Point	362,475.81	7/22/2016	10	36,247.58	106,557.96	3.94	36,247.58	142,805.54
<i>RSF6</i>								
20223 Elfin Forest Road	-	7/22/2016	-	-	-	-	-	-
Septic System	133,622.71	3/1/2019	25	5,344.91	1,771.87	1.33	5,344.91	7,116.78
<i>RSF-Admin</i>								
Admin Bldg (Rancho Cielo)	1,699,885.47	4/18/2011	40	42,497.14	348,592.95	9.21	42,497.14	391,090.09
	<u>19,564,325.42</u>			<u>520,217.90</u>	<u>6,745,052.79</u>		<u>520,217.90</u>	<u>7,265,270.69</u>
							Accumulated Depreciation - 2019	6,745,052.79
							Ann Dep - 2020	520,217.90
							Acc Dep - 2020	7,265,270.69
							Adjustment	-
							REVISED Acc Dep - 2020	<u>7,265,270.69</u>