



FINAL

# Financial Plan

FY19

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 – FY19

### 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

Tony J. Michel  
*Fire Chief*  
Fred Cox  
*Deputy Chief*  
Karlena Rannals  
*Administrative Manager*  
Marlene Donner  
*Fire Marshal*  
Bret Davidson  
David Livingstone  
Dave McQuead  
Brian Slattery  
*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 – FY19



September 2018

The Fire District’s proposed FY19 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 FY19 budget, you will notice that the projected total operating revenue has increased overall by 1.1% compared to FY18 actual revenue (*Figure 1*).

Revenue	FY18 Budget	FY18 Act.	FY19 Budget	BGT vs. Act. - %	BGT vs. Act. - \$
Taxes & Assessments	13,102	13,367	13,761	2.9%	394
EFF-HG	447	447	447	0.0%	0
Developer Reibursement	141	139	141	1.4%	2
All Other	<u>1,388</u>	<u>2,285</u>	<u>2,066</u>	<b>-9.6%</b>	<b>(219)</b>
Total Revenue	15,078	16,238	16,415	1.1%	178

Figure 1

The projected FY19 operating expenditures, compared to the FY18 actual. has increased by 3.7%. (*Figure 2*).

Expenditures	FY18 Budget	FY18 Act.	FY19 Budget	BGT vs. Act. - %	BGT vs. Act. - \$
Salaries & Benefits	12,055	12,223	12,398	1.4%	174
CalPERS UAL-Expected Payment	281	281	463	64.6%	182
CalPERS UAL-Additional Payment	-	938	962	2.5%	23
Service, Supplies, PY	2,422	2,194	2,464	12.3%	270
Other Cash Expenses/Project		21		-100.0%	(21)
Depreciation	<u>803</u>	<u>784</u>	<u>767</u>	<b>-2.2%</b>	<b>(17)</b>
Total Operating Expense	15,561	16,442	17,053	3.7%	609
Operating Surplus (Deficit)	<b>(483)</b>	<b>(204)</b>	<b>(638)</b>		
Capital Expenses	<u>950</u>	<u>1,089</u>	<u>894</u>	<b>-17.9%</b>	<b>(195)</b>
Total Expense ( <i>inc. Capital</i> )	16,511	17,531	17,946	2.4%	415

Figure 2

---

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

- **HGV CFD** – The second year revenue from the Harmony Grove Village “Joint Community Facilities District” (JCFD) for FY18 was estimated \$134,337. The District expects an equivalent amount in FY19.
- **Lease** – Increased 5.17% (\$19K) the lease revenue for the District increased by either contract or CPI adjustments.
- **Firefighting Reimbursement** – Decreased 28.52% (\$269,317): This District’s emergency call back has increased significantly over the past few years, which affects the overtime budget. This year, the final budget includes an average of firefighting reimbursement received from the State of California over a three-year period.
- **Plan Reviews** – Decreased 27.8% (\$98,659): the Fire Prevention staff has been extremely busy in plan review and inspections. While a decrease is proposed, it should be noted that the FY18 revenue increased nearly 80% over what was expected for FY18.

In addition to these general funds, the District collected in FY18 \$1,015,511K in restricted Fire Mitigation Fees (FMF), including interest. Note: the County of San Diego transferred \$386,719 in FMF from the former CSA-107, which has been categorized as one-time funds. The total FMF expected for FY19 is \$332K.

Overall, the District projects an increase in revenue of 1.1% or \$176,917. However, comparing budget to budget, the plan increased 8.8% or \$1.3 million due to taxes and assessments, grants, interest, and plan reviews.

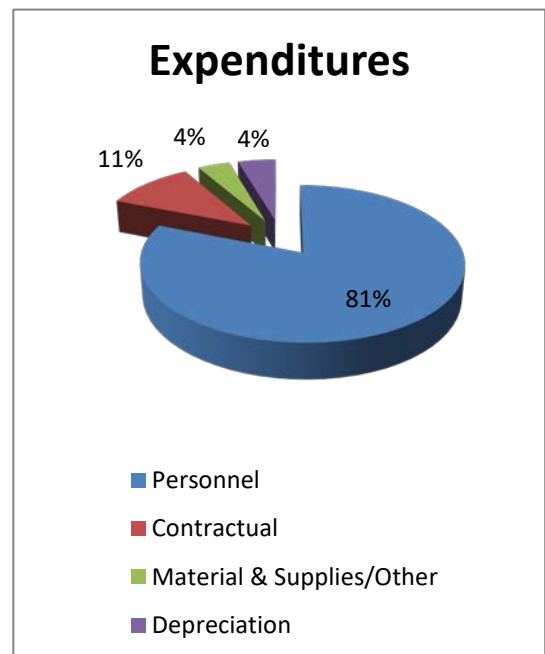
### Operating Expenditures

The following is a summary of expenditure changes between the *FY18 Act. Expenditures* and the proposed *FY19 Final Budget*:

#### *Personnel – \$13,821,804*

Overall personnel costs increased 2.82% or \$379,093 over FY18 expenditures. The primary changes are:

- **Salary** – Additional personnel and negotiated wage increases for all employee groups affect this category for an estimated increase of 5.19% or \$361,996. In addition, the personnel hired resulting from the SAFER Grants are funded for a full year.
- **Overtime** – The (15.11%) or (\$263,568) decrease is directly related to the decrease in the average number of hours used for sick leave.
- **Elfin Forest Fire Station** – RSF6 supports the volunteer division of the District. In January 2018, the District thru grant subsidies was able to improve staffing with full-time paid personnel and volunteers.



## Significant Changes

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
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.

Both grants allowed the District to improve staffing levels at RSF6 and a dedicated Coordinator to assist in the recruitment and development of Volunteer Firefighters. The Volunteer Firefighters also supplement the staffing at RSF6. The FY19 Budget includes a full year’s funding for four (4) additional full-time personnel, and the associated grant revenue.

The District has begun the design/build of RSF5 (Harmony Grove Village). To date, \$380,938 was spent; however, the Fire Mitigation Fee Committee approved this project for general fund cost recovery at 85%.

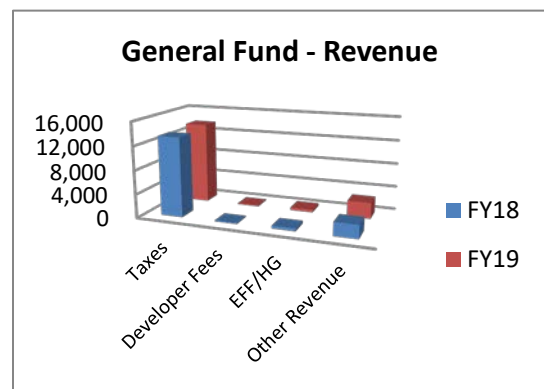
Fire Prevention staff has experienced exponential growth in plan reviews nearly doubling the revenue actual for FY18. Extra staffing has been necessary to keep up with the demand.

## Projected Revenues

We project the general fund revenues at \$16,414,800. This is an estimated increase of 1.1% (\$177K) over FY18. These revenues over the FY19 operating expenses provide a projected operational deficit of \$638K. The following summary of revenue changes is between FY19 **Budget** and the *FY18 Actual*:

### Revenue – \$16,414,800

- **Taxes & Assessments** – the 1% AB8 revenue and benefit fees Increased 2.9% (\$393,758). The District’s assessed valuation is estimated to increase 4.5%; therefore, secured property tax revenue was increased by a similar percentage 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 three (3).

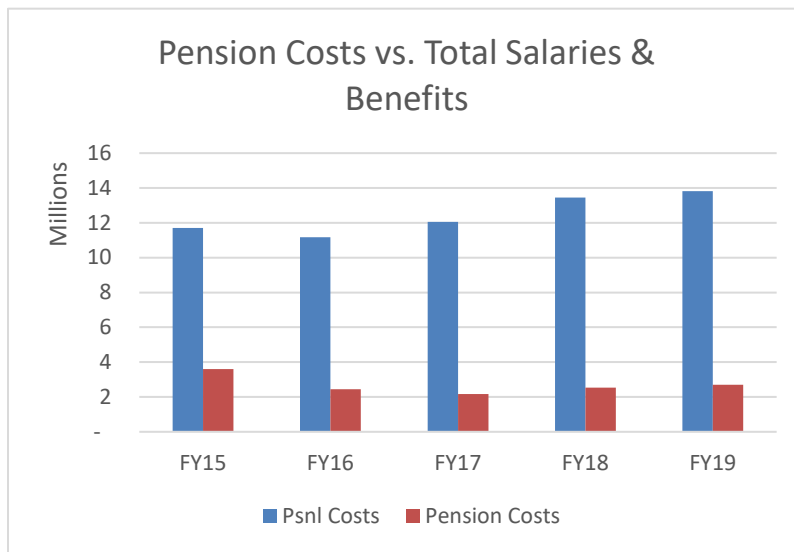


- Retirement** – FY19 estimated total for PERS expenditures is \$1,731 million, which includes the annual UAL expected payment of \$462,582. The District’s employer contribution rates has continued to rise for all six plans. FY19 employer rates shall be:

Safety 3% @ 50	Safety 3% @ 55	Safety 2.7% @ 57	Misc. 2.7% @ 55	Misc. 2.5% @ 55	Misc. 2.0% @ 62
20.556%	17.614%	12.141%	12.212%	10.022%	6.842%

In addition, PEPRSA Safety employees (2.7% @ 57) must increase their contribution rate from 11.5% to 12.0% beginning July 1, 2018. Overall, pension costs increased 7.94% or \$127,360.

- CalPERS Unfunded Accrued Liability (UAL) – \$961,673**



The Board of Directors has an ongoing commitment to continue accelerated pension funding through the annual operating budget. The actual expense for FY18 is \$938,294, and proposed for FY19 is \$961,673. In the past four years (including FY18), the Board of Directors has authorized an additional \$6,567 million in accelerated payments (for all plans) to CalPERS. The payment proposed is comprised of the difference in the 30-year vs. 20-

year payment schedule and an additional \$500K. The Board and Management will continue to monitor and reevaluate the additional payment after the distribution of the actuarial report.

**Contractual Services – \$1,812,240**

The FY19 Contractual Services category increased 9.5% or \$157,783 over FY18 expenses. The majority of the increase is due to the normal inflation costs expected, noting that Dispatching costs increased by \$15,359 due to the increase in number of calls, and an increase in the cost per call. In addition, major maintenance projects are planned for the RSF2 Training Facility and RSF6.

**Material & Supply – \$651,682**

The FY19 Material and Supply category increased 20.6% or \$111,462 over FY18 expenditures. The largest proposed increase is in Safety: an increase of \$18,526; Office General: an increase of \$20,250, Fuel: an increase of \$7,089, and Medical Supplies: an increase of 45,888, which is offset in revenue from County Service Area 17.

### ***Depreciation – \$766,670***

The FY19 Depreciation category decreased by (2.2%) or \$17,307 over the FY18 expense. The primary reason is due to equipment and apparatus achieving full depreciation.

### ***Capital & Other Cash Expenditures - \$893,551***

The District’s Capital Replacement expenditures (Equipment, Facility, and Fleet) total \$894K. We anticipate paying for the replacement of two staff vehicles, and additional living quarters at RSF6. The facility project at RSF6 has been approved to recover 70% from the FMF funds, since the need is a result of growth.

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

Expense/Project	Funding Source – GF	Funding Source – FMF
Replacement of Staff Vehicle	\$35,000	\$0
Replacement of Command Vehicle	\$83,551	\$0
RSF6 Additional Living Quarters <i>Proposed</i>	\$232,500	\$542,500
<b>Total</b>	<b>\$351,051</b>	<b>\$542,500</b>

### **Fund Summary**

The District’s estimated cash assets for June 30, 2018 are \$18,575 million; and June 30, 2019 is projected to be about \$18,355 million. Additionally, during FY18, the District invested in excess of \$1 million in capital expenses that include costs for RSF5 Design/Build, the purchase of a Defibrillator Monitor, and the purchase of a new Type I Engine.

### **Budget Summary**

The District FY19 Revenue has a moderate increase; the FY19 planned expenditures are higher than the FY18 expenses; and the proposed final budget aligns with the strategic plan. The FY19 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.

FY19

OPERATING  
EXPENDITURES

GENERAL FUND



## Summary Revenues, Expenditures - Operating Budget FY19

<i>(In Thousands)</i>	Act. (6/30)	Proposed	Change -Act.. vs. Proposed	
<b>REVENUES</b>	GF - 18	GF - 19	\$\$	%
Total Revenues	16,238	<b>16,416</b>	\$178	1.1%
<b>EXPENDITURES</b>				
Personnel	13,443	<b>13,822</b>	\$379	2.8%
Contractual Services	1,654	<b>1,812</b>	\$158	9.6%
Materials & Supplies	540	<b>652</b>	\$111	20.7%
Other Expenditures (Projects/Equipment/Prior Year)	21	<b>0</b>	(\$21)	-100.0%
Depreciation	<u>784</u>	<u><b>767</b></u>	(\$17)	-2.2%
Total Operating Expenditures	16,442	<b>17,052</b>	\$610	3.7%
<b>Operating Surplus (Deficit)</b>	<b>(204)</b>	<b>(638)</b>	(\$433)	212.7%

## Summary - Operating Revenues FY19

<i>(In Thousands)</i> <b>REVENUES</b>	Act. (6/30) GF - 18	Proposed GF - 19	\$	Change -Act.. vs. Proposed	
				\$\$	%
Taxes & Assessments	11,942	<b>12,288</b>	346,215	346	2.9%
Tax Refunds - Adjustment	(71)	<b>(73)</b>	(2,135)	(2)	2.9%
Benefit Fee	<u>1,497</u>	<b><u>1,546</u></b>	<u>49,678</u>	<u>50</u>	<u>3.3%</u>
Subtotal	13,367	<b>13,761</b>	393,758	394	2.9%
Developer Reimbursement/Revenue					
Rancho Cielo	<u>139</u>	<b><u>139</u></b>	<u>10</u>	<u>0</u>	<u>0.0%</u>
Subtotal	139	<b>139</b>	10	0	0.0%
Other Revenue					
EFF/HG (County)	463	<b>451</b>	(11,648)	(12)	-2.6%
Plan Checks	354	<b>256</b>	(98,597)	(99)	-27.7%
Administrative Fees	1	<b>1</b>	(500)	(1)	0.0%
Interest	224	<b>165</b>	(59,066)	(59)	-26.3%
Lease	360	<b>379</b>	19,690	20	5.3%
Instructor/Training	27	<b>27</b>	(640)	(1)	0.0%
Grant	218	<b>439</b>	220,989	221	101.4%
FF/EMS Reimbursement	944	<b>675</b>	(269,222)	(269)	-28.5%
Other	<u>141</u>	<b><u>124</u></b>	<u>(16,954)</u>	<u>(17)</u>	<u>112.1%</u>
Subtotal	2,731	<b>2,517</b>	(215,949)	(216)	-7.8%
Total Operating Revenues	<u>16,238</u>	<b><u>16,416</u></b>	<u>177,817</u>	<u>178</u>	<u>1.1%</u>

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

<i>(In Thousands)</i>	<b>FY19</b>		<b>Change -Act. vs. Proposed</b>	
	Act. (6/30) GF - 18	Proposed GF - 19	\$	%
<b>EXPENDITURES</b>				
<b>Personnel</b>				
Payroll				
Salary	7,044	<b>7,416</b>	\$372	5.3%
Emergency Response Compensation	0	<b>0</b>	\$0	
Management Services (Coop Eff)	0	<b>0</b>	\$0	
Holiday Pay	191	<b>245</b>	\$54	28.3%
Overtime	1,745	<b>1,481</b>	(\$264)	-15.1%
Paramedic Incentive	<u>0</u>	<b><u>0</u></b>	<u>\$0</u>	<u>0.0%</u>
Subtotal	8,979	<b>9,142</b>	\$163	1.8%
Benefits				
Health Insurance + HRSA	1,303	<b>1,579</b>	\$276	21.2%
Life/LTD Insurance	27	<b>39</b>	\$13	44.4%
Medicare/Social Security	136	<b>137</b>	\$2	0.7%
Retirement (Normal Cost)	1,323	<b>1,268</b>	(\$54)	-4.2%
CalPERS UAL-Expected	281	<b>463</b>	\$182	64.8%
CalPERS UAL-Additional	938	<b>962</b>	\$23	2.6%
Unemployment	10	<b>16</b>	\$6	60.0%
Workers Compensation	447	<b>216</b>	(\$231)	-51.7%
Other	<u>0</u>	<b><u>0</u></b>	<u>\$0</u>	
Subtotal	<u>4,464</u>	<b><u>4,680</u></b>	<u>\$216</u>	<u>4.8%</u>
<b>TOTAL</b>	<b>13,443</b>	<b>13,822</b>	<b>\$379</b>	<b>2.8%</b>
Contractual Services				
Administration Fees	205	<b>222</b>	\$17	8.3%
Building/Facility Lease	29	<b>30</b>	\$1	3.4%
Dispatching	264	<b>182</b>	(\$82)	-31.1%
Equipment Rental & Repairs	19	<b>38</b>	\$19	100.0%
Insurance	101	<b>111</b>	\$10	9.9%
Legal	33	<b>44</b>	\$11	33.3%
Meetings, Meals, Mileage	7	<b>10</b>	\$2	42.9%
Other Contractual/Professional Services	301	<b>362</b>	\$61	20.3%
Service Agreements	49	<b>67</b>	\$18	36.7%
Soil Contamination	0	<b>0</b>	\$0	
Training	70	<b>121</b>	\$51	72.9%
Utilities	329	<b>357</b>	\$28	8.5%
Vehicle Maintenance & Repairs	223	<b>241</b>	\$18	8.1%
All Other	<u>24</u>	<b><u>28</u></b>	<u>\$4</u>	<u>16.7%</u>
<b>TOTAL</b>	<b>1,654</b>	<b>1,812</b>	<b>\$158</b>	<b>9.6%</b>
Materials & Supplies				
Apparatus	26	<b>31</b>	\$5	19.2%
Apparatus - Computers	0	<b>0</b>	\$0	
Computer	64	<b>73</b>	\$10	14.1%
Fuel	71	<b>78</b>	\$7	9.9%
Grants	0	<b>0</b>	\$0	
Office	26	<b>46</b>	\$20	76.9%
Safety	86	<b>104</b>	\$19	20.9%
Uniforms	36	<b>49</b>	\$13	36.1%
Programs/Public Education	14	<b>19</b>	\$4	35.7%
Hose, Nozzles, Foam	11	<b>15</b>	\$4	36.4%
Radio	38	<b>39</b>	\$1	2.6%
Station Maintenance/Supplies/Janitorial	89	<b>62</b>	(\$27)	-30.3%
All Other	<u>80</u>	<b><u>136</u></b>	<u>\$56</u>	<u>70.0%</u>
<b>TOTAL</b>	<b>540</b>	<b>652</b>	<b>\$111</b>	<b>20.7%</b>
Depreciation	<u>784</u>	<b><u>767</u></b>	<u>(\$17)</u>	<u>-2.2%</u>
Other Expenditures (Projects/Equipment/Prior Year)	<u>21</u>	<b><u>0</u></b>	<u>(\$21)</u>	<u>-100.0%</u>
<b>TOTAL Operating Expenditures</b>	<b><u>16,442</u></b>	<b><u>17,052</u></b>	<b><u>\$610</u></b>	<b><u>3.7%</u></b>
Other Cash Expenses (inc. Capital)	<u>1,089</u>	<b><u>894</u></b>	<u>(\$196)</u>	<u>-17.9%</u>
	<b><u>17,531</u></b>	<b><u>17,946</u></b>	<b><u>\$414</u></b>	<b><u>2.4%</u></b>

## Summary Expenditures - Operating Budget (Budget to Budget)

**FY19**

(In Thousands)

	Act.	Proposed	Change -Act.. vs. Proposed	
	GF - 18	GF - 19	\$	%
<b>EXPENDITURES</b>				
<b>Personnel</b>				
Payroll				
Salary	6,979	<b>7,341</b>	\$362	5.2%
Emergency Response Compensation	0	<b>0</b>	\$0	
Management Services (Coop Eff)	0	<b>0</b>	\$0	
Holiday Pay	191	<b>245</b>	\$54	28.3%
Overtime	1,745	<b>1,481</b>	(\$264)	-15.1%
Paramedic Incentive	<u>0</u>	<u>0</u>	<u>\$0</u>	<u>0.0%</u>
Subtotal	8,914	<b>9,067</b>	\$152	1.7%
Benefits				
Health Insurance + HRSA	1,303	<b>1,579</b>	\$276	21.2%
Life/LTD Insurance	27	<b>39</b>	\$13	47.7%
Medicare/Social Security	136	<b>137</b>	\$2	1.1%
Retirement	1,604	<b>1,731</b>	\$127	7.9%
CalPERS UAL	938	<b>962</b>	\$0	2.5%
Unemployment	10	<b>16</b>	\$6	57.2%
Workers Compensation	447	<b>216</b>	(\$231)	-51.6%
Other	<u>65</u>	<u>75</u>	<u>\$10</u>	<u>-86.7%</u>
Subtotal	<u>4,529</u>	<u>4,755</u>	<u>\$227</u>	<u>5.0%</u>
TOTAL	13,443	<b>13,822</b>	\$379	2.8%
Contractual Services				
Administration Fees	222	<b>222</b>	(\$1)	-0.4%
Building/Facility Lease	32	<b>30</b>	(\$2)	-7.3%
Dispatching	167	<b>182</b>	\$15	9.2%
Equipment Rental & Repairs	40	<b>38</b>	(\$2)	-4.6%
Insurance	102	<b>111</b>	\$10	9.4%
Legal	32	<b>44</b>	\$13	39.8%
Meetings, Meals, Mileage	10	<b>10</b>	\$0	1.0%
Other Contractual/Professional Services	382	<b>362</b>	(\$19)	-5.1%
Service Agreements	66	<b>67</b>	\$1	1.1%
Soil Contamination	0	<b>0</b>	\$0	
Training	119	<b>121</b>	\$2	1.7%
Utilities	361	<b>357</b>	(\$4)	-1.1%
Vehicle Maintenance & Repairs	211	<b>241</b>	\$29	13.9%
All Other	<u>28</u>	<u>28</u>	<u>\$1</u>	<u>1.8%</u>
TOTAL	1,771	<b>1,812</b>	\$42	2.3%
Materials & Supplies				
Apparatus	40	<b>31</b>	(\$9)	-21.7%
Apparatus - Computers	2	<b>0</b>	(\$2)	
Computer	81	<b>73</b>	(\$8)	-9.5%
Fuel	65	<b>78</b>	\$13	20.3%
Grants	0	<b>0</b>	\$0	
Office	36	<b>46</b>	\$11	29.8%
Safety	91	<b>104</b>	\$13	14.6%
Uniforms	48	<b>49</b>	\$1	1.5%
Programs/Public Education	21	<b>19</b>	(\$3)	-11.9%
Hose, Nozzles, Foam	15	<b>15</b>	\$0	0.0%
Radio	65	<b>39</b>	(\$26)	-39.8%
Station Maintenance/Supplies/Janitorial	80	<b>62</b>	(\$18)	-22.6%
All Other	<u>103</u>	<u>136</u>	<u>\$33</u>	<u>31.7%</u>
TOTAL	645	<b>652</b>	\$6	1.0%
Depreciation	<u>803</u>	<u>767</u>	<u>(\$36)</u>	<u>-4.5%</u>
TOTAL Operating Expenditures	16,662	<b>17,052</b>	\$391	2.3%
Other Cash Expenses (inc. Capital)	<u>1,089</u>	<u>894</u>	<u>(\$195)</u>	<u>-17.9%</u>
	1,089	<b>894</b>	(\$195)	-17.9%
TOTAL Cash Expenses	<u>17,751</u>	<u>17,946</u>	<u>\$194</u>	<u>1.1%</u>

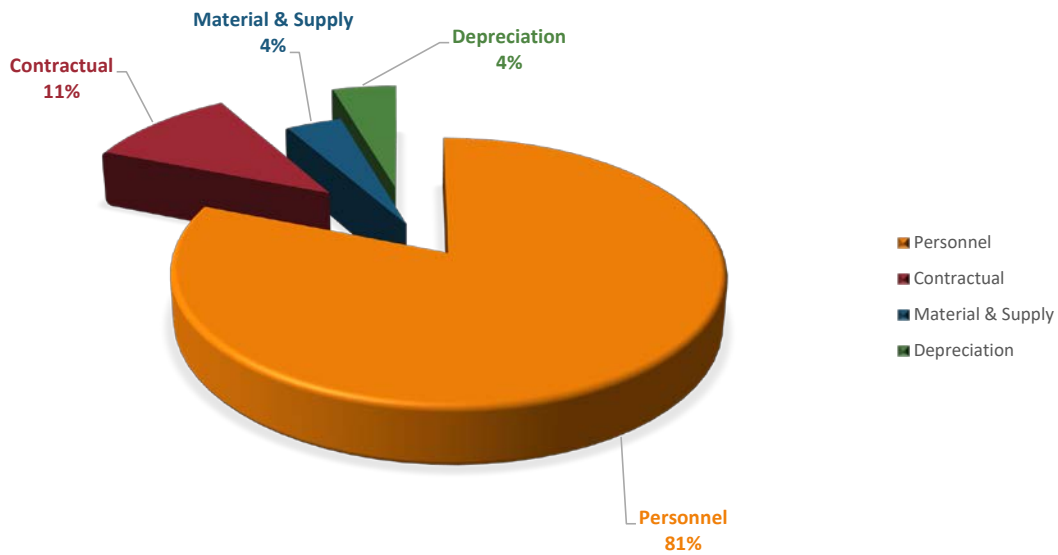
## OPERATIONAL COST SUMMARY

	ACTUAL FY17	BUDGET FY18	Act. (6/30)	BUDGET FY19	Act. vs Bgt % Change
Personnel <i>including UAL Payments</i>	12,052,824	12,336,000	13,442,708	13,821,804	2.8%
Contractual	1,499,080	1,770,691	1,654,457	1,812,240	9.5%
Material & Supply	593,837	645,481	540,220	651,682	20.6%
Prior Year Expense/Equipment	(6,387)	5,900	181	-	-100.0%
Depreciation	746,116	802,700	783,977	766,670	-2.2%
<i>Other Expenses</i>					
RSF6 Bunkhouse Design/Build					
UASI Grant			1,599		-100.0%
SAFER Grants			8,829		-100.0%
Board Approved Exp (NextGen)	522,079	-	-	-	
EF Station Upgrade			6,000		-100.0%
Other Capital Expenses ( <i>not depreciated</i> )	67,280	-	3,894	-	-100.0%
Subtotal	15,474,828	15,560,772	16,441,865	17,052,396	3.7%
Other Cash Expenses (RSF5 Construction in Progress)	13,000	-	380,938	775,000	103.4%
Other Cash Expenses (Capital)	-	950,294	708,020	118,551	-83.3%
<b>TOTAL CASH COSTS (<i>INCLUDING CAPITAL OUTLAY</i>)</b>	<b>15,487,828</b>	<b>16,511,066</b>	<b>17,530,823</b>	<b>17,945,947</b>	2.4%

### Capital

Equipment - GF	23,789	29,250	10,699	-
Equipment - FMF	-	165,750	-	-
Facility - GF	362,476	-	68,703	232,500
Facility - FMF	-	-	350,776	542,500
Fleet - GF	681,523	143,044	98,817	118,551
Fleet - FMF	-	612,250	559,964	-
	1,067,788	950,294	1,088,958	893,551
Total GF	1,067,788	172,294	178,219	351,051
Total FMF	-	778,000	910,739	542,500
	1,067,788	950,294	1,088,958	893,551

### FY19 OPERATING BUDGET - EXPENDITURES



FISCAL YEARS - FY18; FY19	BUDGET	Act. (6/30)	PROPOSED	BGT vs. Act.	BGT vs. Act.
	FY 18	FY18	FY 19	%	\$
<b>Revenue</b>					
Taxes & Assessments	11,683,800	11,941,685	12,287,900	2.9%	346,215
Tax Refunds - Adjustment	(79,800)	(70,965)	(73,100)	3.0%	(2,135)
Benefit Fee	1,498,100	1,496,722	1,546,400	3.3%	49,678
Administrative Fees	500	1,000	500	-50.0%	(500)
Assets					
Sale of Assets	0	29,500	0	-100.0%	(29,500)
CSA-17 (ALS Equipment & Supplies)	36,200	58,284	67,400	15.6%	9,116
Developer Reimbursement/Revenue					
Dev. Reim. Rev - Rancho Cielo Station	141,000	139,090	139,100	0.0%	10
EFF-HG (County)	312,500	328,211	312,500	-4.8%	(15,711)
EFF-HGV-CFD	134,000	134,337	138,400	3.0%	4,063
EMS First Responder	17,300	17,002	17,200	1.2%	198
Firefighting Reimbursement (FEMA/OES)	472,200	944,322	675,100	-28.5%	(269,222)
Fuel Tank Reimbursement	0	0	0		
Grant Revenue	221,200	218,011	439,000	101.4%	220,989
Hydrant Maintenance	6,000	6,865	7,000	2.0%	135
Instructor/Training Revenue	20,900	27,440	26,800	-2.3%	(640)
Interest Income	85,100	223,566	164,500	-26.4%	(59,066)
Lease Revenue	0		0		
AMR (formerly Rural Metro)	88,700	88,602	91,300	3.0%	2,698
Cellular Site Rental (RSF6)	41,200	62,703	66,600	6.2%	3,897
NCDJPA	40,200	40,149	41,800	4.1%	1,651
RSF Association	95,000	90,145	97,800	8.5%	7,655
Verizon	78,600	78,013	81,000	3.8%	2,987
Verizon (Generator)	800	737	800	8.6%	63
Miscellaneous	33,600	28,167	32,000	13.6%	3,833
Plan Reviews	150,800	354,297	255,700	-27.8%	(98,597)
<b>Subtotal</b>	<b>15,077,900</b>	<b>16,237,883</b>	<b>16,414,800</b>	1.1%	176,917
<b>Expenditures - (GF)</b>					
- Personnel	12,336,000	12,504,414	12,860,200	2.8%	355,786
- CalPERS UAL - Additional Payment	0	938,294	961,700	2.5%	23,406
- Contractual Costs; Material & Supplies; PY Expenses	2,422,200	2,194,859	2,464,000	12.3%	269,141
- FMF Cost Recovery		0			
- Other Expenditures		20,503		-100.0%	(20,503)
- Project Expenditures	0	0	0		
<b>Subtotal</b>	<b>14,758,200</b>	<b>15,658,070</b>	<b>16,285,800</b>	4.0%	627,730
- Depreciation Expense	802,700	783,977	766,700	-2.2%	(17,277)
Total Operating Expenditures	15,560,900	16,442,047	17,052,400	3.7%	610,353
Operating Surplus (Deficit)	(483,900)	(204,164)	(637,700)	212.3%	(433,536)
- Other Expenditures - Capital	950,300	1,088,958	893,600	-17.9%	(195,358)
<b>Total Expenditures (minus depreciation)</b>	<b>15,708,500</b>	<b>16,747,028</b>	<b>17,179,300</b>	2.6%	432,272
Net Surplus (Deficit)	(631,500)	(509,145)	(764,500)	50.2%	(255,355)
- Other financing sources (transfers in/out)	778,000	885,165	542,500	-38.7%	(342,665)
Cash Surplus (Deficit)	146,600	376,020	(222,000)	-159.0%	(598,020)
<b>Designated Capital Revenue</b>					
Annexation Fees					
Fire Mitigation Fee Interest	13,000	28,031	16,900	-39.7%	(11,131)
Fire Mitigation Fees* Includes EF/HG	211,800	987,480	315,100	-68.1%	(672,380)
<b>Subtotal</b>	<b>224,700</b>	<b>1,015,511</b>	<b>331,900</b>	-67.3%	(683,611)
<b>Designated Capital Revenue Expenditures</b>					
FMF Expenditures					
Transfer in/out	778,000	(885,165)	(542,500)	-38.7%	342,665
<b>Total Expenditures - (FMF)</b>	<b>778,000</b>	<b>(885,165)</b>	<b>(542,500)</b>	-38.7%	342,665
Cash Surplus (Deficit)	(553,300)	130,346	(210,700)	-261.6%	(341,046)
<i>Prior Year Adjustments</i>					
<b>RESERVE Surplus (Deficit) - All Funds</b>	<b>(406,689)</b>	<b>506,466</b>	<b>(432,700)</b>	-185.4%	(939,166)

**Estimated Cash Net Assets FY18 vs. FY19** (not including Net Pension Obligation)

General Fund					
	FUND		FUND		
	TOTAL	FY18	TOTAL	FY19	%
Cash - Beginning (June 30, 2017)		15,857		18,575	
June 30 Receivables		731			
June 30 Restricted Cash & Cash Equivalents		5,229			
June 30 Prepay		0			
June 30 Transfer in (out)		0		0	
		21,816		18,575	-14.9%
June 30 Liabilities		(3,617)		0	
BEGINNING - NET CASH ASSETS		<u>18,199</u>		<u>18,575</u>	2.1%
<b>PROJECTED REVENUE</b>					
Taxes & Assessments	13,367		13,761		
Interest	224		165		
Developer Reimbursement	139		139		
Lease Revenue	360		379		
Other Revenue	1,330		1,265		
EFF/HG (County)	463		451		
Fees	355		257		
Fire Mitigation Fees			0		
<b>Total Projected Revenue</b>	<b>16,238</b>		<b>16,417</b>		
<b>PROJECTED EXPENDITURES</b>					
Personnel Costs	12,505		12,860		
Maintenance & Operating Costs	2,194		2,464		
Capital/Project Expenditures	21		0		
Depreciation Expense	784		767		
<b>Total Operating Expenditures</b>	<b>15,504</b>		<b>16,090</b>		
Operating Surplus - \$	734		327		
Operating Cash Surplus (Deficit) inc. depreciation	1,518		1,093		
Additional Cash Payments					
Equipment - Facility - Vehicles	1,089		894		
CalPERS UAL	938		962		
<b>Total Projected Cash Expenditures</b>	<b>16,747</b>		<b>17,180</b>		
Excess Revenue over Cash Expenditures	(509)		(763)		
Transfers in(out)	885		543		
<b>Net Change in Fund Balance</b>		376		(220)	-158.5%
<b>Less Long Term Liabilities</b>		0		0	
CASH ASSETS - 6/30		<u>18,575</u>		<u>18,355</u>	-1.2%
Fire Mitigation Fund					
Cash - Beginning		1,448		1,788	
June 30 Receivables		200		0	
June 30 Restricted Cash & Cash Equivalents		0		0	
June 30 Prepay		0		0	
June 30 Transfer in (out)		0		0	
		1,648		1,788	
June 30 Liabilities		9		0	
BEGINNING - NET CASH ASSETS		<u>1,657</u>		<u>1,788</u>	7.9%
<b>PROJECTED REVENUE</b>					
Interest		28		17	
Fire Mitigation Fees		987		315	
<b>Total Projected Revenue</b>		1,016		332	-67.3%
<b>PROJECTED EXPENDITURES</b>					
Total Operating Expenditures					
Excess Revenue over Expenditure		1,016		332	
Transfers in(out)		(885)		(543)	
<b>Net Change in Fund Balance</b>		130		(211)	
CASH ASSETS - 6/30		1,788		1,577	-11.8%
<b>LIABILITIES &amp; FUND EQUITY</b>					
Restricted Reserves					
Fire Mitigation		1,788		1,577	
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>		<u>1,788</u>		<u>1,577</u>	-11.8%
<b>ENDING - NET CASH ASSETS (Deficit)-ALL FUNDS</b>		<u>20,363</u>		<u>19,932</u>	-2.1%

FY19

CAPITAL  
EXPENDITURES

GENERAL FUND  
&  
FIRE MITIGATION  
FUND



**FY19 Capital Equipment Expenditures & Five Year Capital Plan**

GENERAL FUND

**ASSETS**

Description	FY18	Est (6/30)	FY19	Five Year Capital Plan			
				FY20	FY21	FY22	FY23
Copier (Replacement)		-					
EKG Upgrade - Defibrillator Monitors		10,699					
File Server		-					
Fire Prevention Software (FMF Project Approved FY15)		-					
Fueling Station – Harmony Grove Village (HGV) Fire Station - 15% Funding	11,250						
Emergency Station Generator (HGV Fire Station) - 15% Funding	18,000						
Hurst eHydraulic Rescue Tool Set		-					
Phone System Admin/Station 1	-	-	-	-	-	-	-
Subtotal	29,250	10,699	-	-	-	-	-

FIRE MITIGATION FUND

**ASSETS**

Description	FY18	Act (6/30)	FY19	FY20	FY21	FY22	FY23
Emergency Station Generator (HGV Fire Station) - 85% Funding	102,000						
Fire Prevention Software (FMF Project Approved FY15)	-	-	-	-	-	-	-
Total Proposed Asset Expenditures	165,750	-	-	-	-	-	-
TOTAL	195,000	10,699	-	-	-	-	-

Fire Prevention Software (FMF Project Approved FY15) - Project Costs in Other Professional Services

**FY19 Capital Facility Improvement Expenditures & Five Year Capital Plan**

GENERAL FUND

**FACILITY REPLACEMENT - IMPROVEMENT**

			BUDGET		Five Year Capital Plan				
Project #	Description	Funding %	FY18	Act. (6/30)	FY19	FY20	FY21	FY22	FY23
19-01	EFF Additional Living Quarters <i>Committee Approved (FY18) - Est \$542,500</i>	30%	-	11,562	232,500				
18-01	RSF Fire Station - Design/Build <i>Committee Approved (FY18) - Est \$1,445,000</i>	15%	-	57,141		4,752,502			
18-02	RSF5 Temporary Trailers	100%	-	-	-	-	-	-	-
SUBTOTAL			-	68,703	232,500	4,752,502	-	-	-
FIRE MITIGATION FUND					FY19	FY20	FY21	FY22	FY23
<b>FACILITY REPLACEMENT/IMPROVEMENT</b>									
Project #	Description	Funding %	FY18	Act. (6/30)	FY19	FY20	FY21	FY22	FY23
19-01	EFF Additional Living Quarters <i>Committee Approved (FY18) - Est \$542,500</i>	70%	-	26,978	542,500				
18-01	RSF Fire Station - Design/Build	85%	-	323,798	-	1,121,202	-	-	-
SUBTOTAL			-	350,776	542,500	1,121,202	-	-	-
TOTAL			-	419,478	775,000	5,873,705	-	-	-

**FY19 Capital Fleet Expenditures & Five Year Capital Plan**

GENERAL FUND

Five Year Capital Plan

ID/Vehicle Type	Year	Funding %	Exp Act.	FY18	Act. (6/30)	FY19	FY20	FY21	FY22	FY23
<b>Reserve Vehicles</b>										
0211 - Engine - Type I	2002									
0311 - Engine - Type I	2003									
0383 - Command	2003									
9611 - Engine - Type I	1996									
<b>VEHICLE REPLACEMENT RESERVES</b>										
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		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						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				
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%	-	108,044	98,817					
			-	-	-	-	-	-	-	-
TOTALS			5,567,121	143,044	98,817	118,551	1,181,223	815,060	1,241,464	410,109

\* Prior year approved - anticipated delivery Dec 2017

**FIRE MITIGATION FUND**

ID/Vehicle Type	Year	Funding %	Exp Act.	FY18	Act. (6/30)	FY19	FY20	FY21	FY22	FY23
1811 - Engine - Type I	2017	85%	-	612,250	559,964	-	-	-	-	-
TOTAL			5,567,121	755,294	658,781	118,551	1,181,223	815,060	1,241,464	410,109

Fully depreciated

FY19

PERSONNEL

ORGANIZATION  
CHART

EQUIPMENT

FACILITY

FLEET

## Personnel Listing

Position Title	2017-18 Positions	Change (+/-)	2018-19 Positions
<b>Administration</b>			
Fire Chief	1		1
Deputy Chief	1		1
Administrative Manager *1	1		0
Administrative/Human Resource Manager	0	1	1
Finance Manager	0	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 *2	0	1	1
<b>Total Administration</b>	<b>8</b>		<b>10</b>
<b>Fire Prevention</b>			
Fire Marshal	1		1
Deputy Fire Marshal *3	1		1
Fire Prevention Specialist/Forester	1		1
Fire Prevention Specialist	1		1
Fire Prevention Specialist-Temporary	1		1
Public Education Coordinator	1		1
Office Support Coordinator	1		1
Temporary Staffing *2	3		3
<b>Total Fire Prevention</b>	<b>10</b>		<b>10</b>
<b>Emergency Services</b>			
Battalion Chief - Shift	3		3
Captain	18		18
Engineer	1		1
Engineer/Paramedic	17		17
Firefighter Paramedic	15		15
<b>Total Emergency Services</b>	<b>54</b>		<b>54</b>
<b>Volunteer Division</b>			
Division Chief	0		0
Volunteer Recruitment & Retention Coordinator	1		1
Driver Operator *4	6		6
Volunteer Firefighters *5	25		25
<b>Total Volunteer</b>	<b>32</b>		<b>32</b>
<b>Grand Total</b>	<b>104</b>		<b>106</b>

\*1 - Position anticipated to be reclassified in FY19 due to retirement

\*2 - Retired Annuitant

\*3 - Position not currently funded

\*4 - Part time

\*5 - Not to exceed

# Board of Directors

Board Clerk

Fire Chief

### Fire Prevention Bureau

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

### Emergency Operations

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

### Administration

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

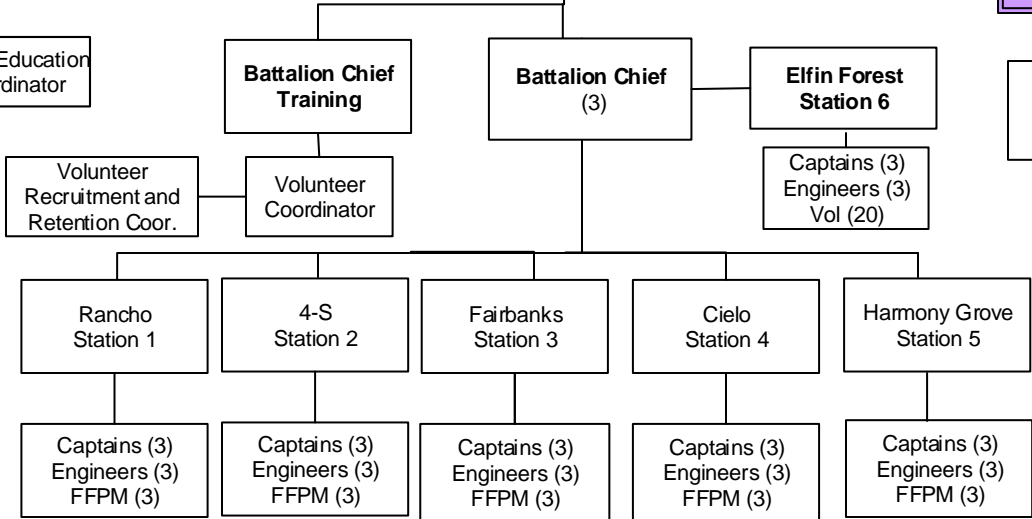
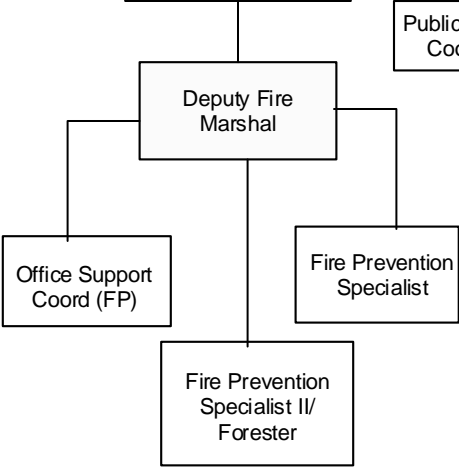
IT Tech

Fire Marshal

Operations Deputy Chief

Admin/Human Resources Manager

Admin/Finance Manager



Office Support Coord (Admin/ Training)

Accounting Specialist

Accounting Technician-Staff Assistant

## FY19 Equipment - DEPRECIATION EXPENSE ACCUMULATED RESERVES

Description	Cost	Date in Service	Year in Service	Depreciation Schedule - Years	Depreciation Annual Expense	Jun 2018 Accumulated Reserves	6/30/2019		Jun 2019 Accumulated Reserves
							Depreciation Expense	Depreciation Expense	
Turnout Washer	52,595.00	6/30/2005	2005	5		52,595.00	14.01		52,595.00
Hydraulic Rescue Tool	22,400.00	6/30/2005	2005	15	1,493.31	20,906.67	14.01	1,493.33	22,400.00
File Server #1	16,279.35	7/13/2005	2005	3		16,279.35	13.97		16,279.35
Hydraulic Rescue Tool #2	18,360.89	1/1/2008	2008	15	1,224.06	12,852.62	11.50	1,224.06	14,076.68
Thermal Imaging Camera #1	11,201.25	5/1/2009	2009	5		11,201.25	10.17		11,201.25
Thermal Imaging Camera #2	11,201.25	5/1/2009	2009	5		11,201.25	10.17		11,201.25
Copier	19,921.64	11/1/2009	2009	5		19,921.64	9.67		19,921.64
Phone System - Admin	24,495.83	3/31/2011	2011	5		24,495.83	8.25		24,495.83
Office Furnishings - Admin (Rancho Cielo)	101,728.23	3/31/2011	2011	10	10,172.82	73,746.00	8.25	10,172.82	83,918.82
File Server - Fairbanks	11,721.16	3/31/2011	2011	7	1,674.45	11,721.16	8.25		11,721.16
File Server - Admin	41,143.18	3/31/2011	2011	7	5,877.60	41,143.18	8.25		41,143.18
Board Room Dias Furnishings - Admin	21,025.00	4/16/2011	2011	10	2,102.50	15,155.28	8.21	2,102.50	17,257.78
Printer-Scanner-Plotter	18,104.21	2/1/2014	2014	7	2,586.32	12,500.53	5.41	2,586.32	15,086.84
Generator (Towable)	25,206.06	4/1/2014	2014	10	2,520.61	8,822.12	5.25	2,520.61	11,342.73
File Server #2	10,950.58	7/1/2014	2014	3		10,950.58	5.00		10,950.58
Phone System - Admin	23,060.12	12/1/2014	2014	10	2,306.01	8,263.21	4.58	2,306.01	10,569.22
Thermal Imaging Camera #3	10,119.00	2/1/2015	2015	5	2,023.80	6,914.65	4.41	2,023.80	8,938.45
Hydraulic Rescue Tool #3	32,246.00	6/30/2015	2015	15	2,149.73	6,449.20	4.00	2,149.73	8,598.93
Hydraulic Rescue Tool #4	31,696.92	4/1/2016	2016	15	2,113.13	4,747.30	3.25	2,113.13	6,860.43
File Server #3	10,658.33	3/1/2017	2017	3	3,552.78	4,730.55	2.33	3,552.78	8,283.32
Copier	12,517.04	5/1/2017	2017	5	2,503.41	2,923.03	2.16	2,503.41	5,426.44
File Server #4	11,272.00	1/1/2017	2017	3	3,757.33	5,610.26	2.49	3,757.33	9,367.60
Laerdal Megacode Kelly	12,193.33	7/1/2017	2017	3	4,064.44	4,064.44	2.00	4,064.44	8,128.89
EKG Defibrillator Monitors	20,376.43	7/1/2017	2017	5	4,075.29	4,075.29	2.00	4,075.29	8,150.57
EKG Defibrillator Monitor	10,698.79	11/1/2017	2017	5	2,139.76	2,139.76	1.66	2,139.76	4,279.52
	<u>581,171.59</u>				<u>56,337.34</u>	<u>393,410.15</u>		<u>48,785.32</u>	<u>442,195.46</u>
								Accumulated Depreciation - 2018	393,410.16
								Ann Dep - 2019	48,785.32
								Acc Dep - 2019	442,195.47
								Adjustment	-
								REVISED Acc Dep - 2019	<u>442,195.48</u>

**FY19 Fleet - Depreciation Expense Accumulated Reserves**

Asset No	Description	Year	Location	Actual Cost	Date in Service	Depreciation Schedule	Annual Depreciation	June 2018		June 2019 Accumulated Depreciation	
								Accumulated Depreciation	6/30/2019		2019 (Inc Adj)
0261	Water Tender	2002	RSF4	204,528.00	1-Jul-02	15		204,528.00	17.00	-	204,528.00
0262	Brush - Type III	2002	RSF5	278,104.00	1-Jul-02	15		278,104.00	17.00	-	278,104.00
0281	Staff	2002	Fire Prevention	20,843.00	1-Jul-02	5		20,843.00	17.00		20,843.00
0312	Engine - Type I	2003	RSF5	412,007.00	30-Jun-04	10		412,007.00	15.00		412,007.00
0384	Staff	2003	Fire Prevention	32,787.00	30-Jun-04	5		32,787.00	15.00		32,787.00
0461	Brush - Type III	2004	RSF6	325,000.00	13-Jul-16		Donated Asset from Elfin Forest/Harmony Grove Volunteer Fire Dept Inc.				-
0481	Utility - Type 6	2004	RSF6	75,000.00	13-Jul-16		Donated Asset from Elfin Forest/Harmony Grove Volunteer Fire Dept Inc.				-
0561	Brush - Type III	2005	RSF1	287,663.00	30-Jun-05	15	19,177.53	258,896.70	14.00	19,177.53	278,074.24
0611	Engine - Type I	2006	RSF6	425,000.00	13-Jul-16		Donated Asset from Elfin Forest/Harmony Grove Volunteer Fire Dept Inc.				-
0811	Engine - Type I	2008	RSF1	483,367.58	1-Apr-08	10		483,367.58	11.25	-	483,367.58
0882	CERT Trailer	2004	RSF6	-	13-Jul-16		Donated Asset from Elfin Forest/Harmony Grove Volunteer Fire Dept Inc.				-
0891	Ambulance	2008	RSF6	190,000.00	13-Jul-16		Donated Asset from Elfin Forest/Harmony Grove Volunteer Fire Dept Inc.				-
0981	Staff	2009	RSF4	29,842.38	1-Mar-09	5		29,842.38	10.34		29,842.38
1151	Water Tender	2011	RSF6	225,000.00	13-Jul-16		Donated Asset from Elfin Forest/Harmony Grove Volunteer Fire Dept Inc.				-
1181	Staff - Explorer	2011	Pub Education Coord.	27,385.48	1-Jun-11	5		27,385.48	8.08	-	27,385.48
1281	Command - Exp	2012	Battalion Chief	64,270.30	1-Jul-12	5		64,270.30	7.00	-	64,270.30
1282	Staff - Ford F150	2012	Deputy Chief	50,555.58	1-May-12	5		50,555.58	7.17	-	50,555.58
1283	ATV Trailer	2012	RSF6	1,875.00	13-Jul-16		Donated Asset from Elfin Forest/Harmony Grove Volunteer Fire Dept Inc.				-
1381	Staff - Escape	2013	Fire Prevention	35,064.29	1-Jun-13	6	5,844.05	29,985.84	6.08	5,078.45	35,064.29
1411	Pumper	2014	RSF2	573,423.77	3-Jul-14	12	47,785.31	191,141.26	4.99	47,785.31	238,926.57
1481	Staff - Explorer	2014	Fire Prevention	41,654.16	7-Apr-14	6	6,942.36	29,505.03	5.23	6,942.36	36,447.39
1482	Staff - Explorer	2014	Fire Prevention	44,206.53	7-Apr-14	6	7,367.76	31,312.96	5.23	7,367.76	38,680.71
1581	Staff - Expedition	2015	Fire Chief	45,497.68	1-May-15	6	7,582.95	24,004.58	4.17	7,582.95	31,587.53
1611	Engine - Type I	2016	RSF4	535,249.86	1-Jun-17	12	44,604.16	51,691.94	2.08	44,604.16	96,296.09
1681	Staff - Explorer	2016	Fire Prevention	33,390.06	1-Mar-16	6	5,565.01	12,974.86	3.33	5,565.01	18,539.87
1682	Command - F150	2016	Fire Prevention	61,172.13	1-Jan-17	6	10,195.36	20,251.05	2.49	10,195.36	30,446.40
1781	Staff - Explorer	2017	Fire Prevention	32,052.54	1-Nov-16	6	5,342.09	12,396.58	2.66	5,342.09	17,738.67
1811	Engine - Type I	2017	RSF3	520,445.00	15-May-18	12	43,370.42	5,891.15	1.13	43,370.42	49,261.57
RESERVE											
0211	Engine - Type I	2002	Reserve - RSF2	430,996.00	1-Jul-02	10		430,996.50	17.00		430,996.50
0311	Engine - Type I	2004	Reserve - RSF3	412,007.00	30-Jun-04	10		412,007.00	15.00		412,007.00
0781	Command	2007	Reserve - Battalion Chief	64,814.02	31-Dec-06	5		64,814.02	11.50	\$ -	64,814.02
9611	Engine - Type I	1996	Reserve - RSF3	475,000.00	30-Jun-96			475,000.00	23.00		475,000.00
				<u>5,196,326.36</u>			<u>203,776.98</u>	<u>3,654,559.78</u>		<u>203,011.39</u>	<u>3,857,571.17</u>
										Accumulated Depreciation 2018	3,654,559.78
										Annual Depreciation 2019	203,011.39
										Accumulated Depreciation 2019	3,857,571.17
										Adjustment	-
										REVISED Accumulated Depreciation 2019	3,857,571.17



## FY19 Station Location - DEPRECIATION EXPENSE ACCUMULATED RESERVES

Station Locations	Cost	Year in Service	Depreciation Schedule - Years	Depreciation Annual Expense	Jun 2018 Accumulated Reserves	6/30/2018	Depreciation Expense	Jun 2018 Accumulated Reserves
<i>RSF1</i>								
16936-1/2 El Fuego (Admin)	1,294,645.00	6/30/1992	40	32,366.13	841,519.90	26	32,366.13	873,886.02
Admin Bldg	112,623.07	4/30/2007	26	4,331.66	57,755.38	11.18	4,331.66	62,087.04
16936 El Fuego (Stn)	2,922,332.00	6/30/1999	40	73,058.30	1,388,108.50	19	73,058.30	1,461,166.80
Pavers	44,176.00	10/1/2008	30	1,472.53	14,357.20	9.75	1,472.53	15,829.73
<i>RSF2</i>								
16930 Four Gee Road	3,180,000.00	6/30/2003	40	79,500.00	1,192,500.00	15	79,500.00	1,272,000.00
16930 Four Gee Road - Training Tower	1,563,252.00	6/30/2004	40	39,081.30	547,138.20	14	39,081.30	586,219.50
Training Facility Concrete	27,000.00	6/30/2006	38	710.53	9,947.38	12	710.53	10,657.91
16930 Four Gee Road - Storage Facility	190,225.36	6/30/2007	40	4,755.63	52,311.97	11	4,755.63	57,067.61
<i>RSF3</i>								
6424 El Apajo Completed 03/26/2012	4,854,088.00	4/1/2012	40	121,352.20	728,113.20	6.25	121,352.20	849,465.40
<i>RSF4</i>								
18040 Calle Ambiente	3,180,000.00	6/30/2005	40	79,500.00	1,020,250.00	13	79,500.00	1,099,750.00
<i>RSF5</i>								
2604 Overlook Point	362,475.81	7/22/2016	10	36,247.58	70,310.38	1.94	36,247.58	106,557.96
<i>RSF6</i>								
20223 Elfin Forest Road	-	7/22/2016	-	-	-	-	-	-
<i>RSF-Admin</i>								
Admin Bldg (Rancho Cielo)	1,699,885.47	4/18/2011	40	42,497.14	306,095.82	7.21	42,497.14	348,592.95
	<u>19,430,702.71</u>			<u>514,872.99</u>	<u>6,228,407.92</u>		<u>514,872.99</u>	<u>6,743,280.91</u>
							Accumulated Depreciation - 2018	38,533
							Ann Dep - 2019	514,872.99
							Adjustment	-
							REVISED Acc Dep - 2019	<u>6,743,280.91</u>