



# Rancho Santa Fe Fire Protection District Financial Plan - Final

FY18



# RANCHO SANTA FE FIRE PROTECTION DISTRICT

## Final Operating and Capital Budget – FY18

### 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*

#### District Staff

Tony J. Michel  
*Fire Chief*  
Fred Cox  
*Deputy Chief*  
Karlena Rannals  
*Administrative Manager*  
Marlene Donner  
*Fire Marshal*  
Battalion Chief's  
Bret Davidson  
Chris Galindo  
David Livingstone  
Dave McQuead

### 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

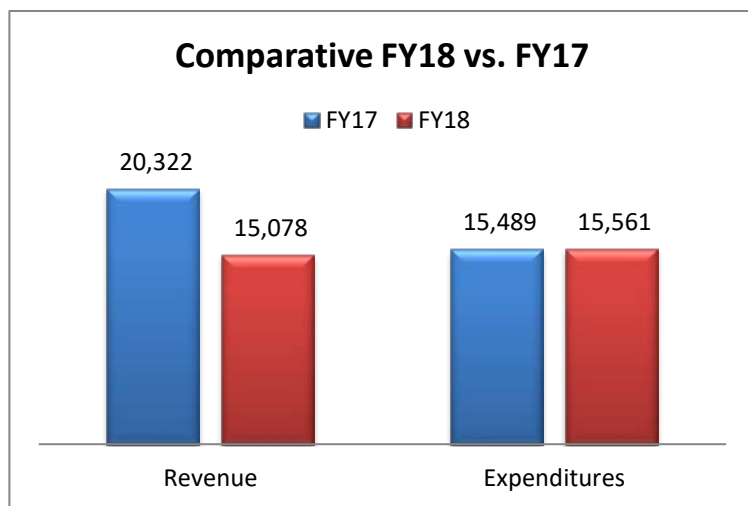
Final Budget – FY18



September 2017

The Fire District’s proposed FY18 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 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.

On July 23, 2016, the District’s reorganization with County Service Area 107 (Elfin Forest/Harmony Grove) was completed. The County of San Diego remitted in cash an excess of \$7 Million to the Fire District resulting from negotiations that included excess funds from CSA-107, property tax shortfall, and capital monies for the construction of a fire station. Because of the large influx of cash received, and the accounting methods selected, the operating surplus is estimated at \$4.83



million. In reality, because of the \$4.5 million received that is restricted for the construction of the fire station, and \$762,000 in CSA-107 reserves, there is an operating deficit of an approximate \$461,062. The District. The Board of Directors approved several large cash outlays that included an additional \$627K payment to CalPERS, \$522K for the NextGen Communications project, \$362K payment to County of San Diego for the purchase of temporary trailers for RSF5; \$682K payment for the purchase of a replacement fire engine.

The District has entered a new era and service delivery model as a combination fire agency with the addition of the Elfin Forest Division with a volunteer firefighter service model responding from the Elfin Forest fire station. During the next fiscal year, staff will continue to be busy with the Design/Build process for a permanent fire facility for the Harmony Grove area of the Fire District. In addition, staff is researching the costs and options to provide separate living quarters for the Elfin Forest fire station. Since the presentation of the preliminary budget, the District received notification that the District was awarded two SAFER Grants. These grants will augment RSF6 staffing by adding three SAFER firefighter/paramedics to the authorized personnel, supplementing the volunteer program, and adding a Volunteer Recruitment and Retention Coordinator. The budget includes an additional \$198K in grant revenue for cost recovery for the four (4) positions.

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

The impacts of the reorganization will take many years to be completely realized, both operationally and financially.

## Overview

In evaluating the FY18 budget, you will notice that the projected total operating revenue has decreased by -25.5% compared to FY17 actual revenue (Figure 1), which is primarily due to the receipt of one-time revenue from the County of San Diego.

Revenue	FY17 Budget	FY17 Act.	FY18 Budget	BGT vs. Act. - %	BGT vs. Act. - \$
Taxes & Assessments	12,745	12,894	13,102	1.6%	208
EFF-HG	414	5,818	446	-92.3%	(5,371)
Developer Reibursement	157	266	141	-47.0%	(125)
All Other	933	1,344	1,389	3.3%	44
<b>Total Revenue</b>	<b>14,250</b>	<b>20,322</b>	<b>15,078</b>	<b>-25.8%</b>	<b>(5,244)</b>

Figure 1

The projected FY18 operating expenditures, compared to the FY17 Actual increased .5%. (Figure 2).

Expenditures	FY17 Budget	FY17 Act.	FY18 Budget	BGT vs. Act. - %	BGT vs. Act. - \$
Salaries & Benefits	11,327	10,426	12,336	18.3%	1,910
Long Term UAL (CalPERS)	1,000	1,627	-	-100.0%	(1,627)
Service, Supplies, PY	2,263	2,096	2,422	15.6%	326
Other Cash Expenses/Project		594		-100.0%	(594)
Depreciation	721	746	803	7.6%	57
<b>Total Operating Expense</b>	<b>15,310</b>	<b>15,489</b>	<b>15,561</b>	<b>0.5%</b>	<b>72</b>
Capital Expenses	1,189	1,068	950	-11.0%	(117)
<b>Total Expense (inc. Capital)</b>	<b>16,499</b>	<b>16,557</b>	<b>16,511</b>	<b>-0.3%</b>	<b>(46)</b>
Total Cash Expenses (minus depreciation)	15,779	15,811	15,709	-0.6%	(103)

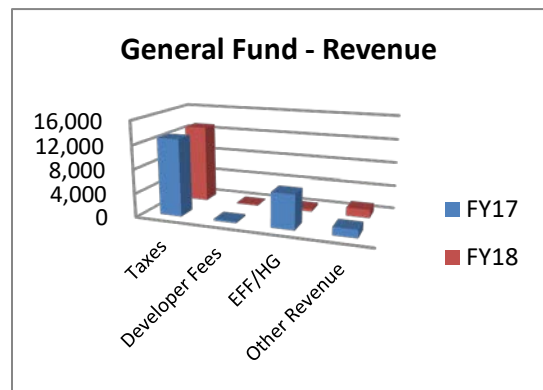
Figure 2

## Projected Revenues

We project the general fund revenues at \$15,077,900. This is an estimated decrease of -25.8% (\$5.12Million) over FY17. These revenues over the FY18 operating expenses provide a projected operational deficit of \$484K. The following summary of revenue changes is between FY18 **Budget** and the **FY17 Actual**:

### Revenue – \$15,077,900

- Taxes & Assessments** – the 1% AB8 revenue and benefit fees Increased 1.6% (\$207,668). The District’s assessed valuation increased 3.45%; therefore, secured property tax revenue was increased 3.0% for the core “tax rate areas” within



the former fire district boundaries. The District expects to see the completion of the property tax exchange for the reorganization of CSA-107 in the new budget year.

- **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 short falls resulting in the reorganization. The shortfall revenue is amortized over a planned eight (8) year period, and this is year two. In addition, the District received \$4.5 million to construct a new fire station. The difference is the CSA-107 reserve funds and reimbursement for firefighting personnel.
- **HGV CFD** – First year revenue from the Harmony Grove Village “Joint Community Facilities District” (JCFD) for FY17 was estimated \$21,600. The reality is that the revenue distributed from the County of San Diego to the Fire District received was \$131,353, or an increase of \$110,000.
- **Lease** – Increased 1.7% (\$6K) the lease revenue for the District increased by either contract or CPI adjustments. In addition, this category also includes the revenue from the amended lease with North County Dispatch JPA.
- **Firefighting Reimbursement** – Decrease 12.3% (\$66,233): 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.
- **Grant** – Increase 308.63% (\$167,000): This received two Staffing for Adequate Fire & Emergency Response (SAFER) Grants. This revenue will be used to augment staff for RSF6 and add one Volunteer Recruitment & Retention Coordinator.

In addition to these general funds, we estimate that we will collect \$225K in restricted Fire Mitigation Fees, including interest.

Overall, the District is projects a decrease in revenue of -25.8% or \$5.2 Million, that, once again is primarily caused by the receipt of one-time revenue.

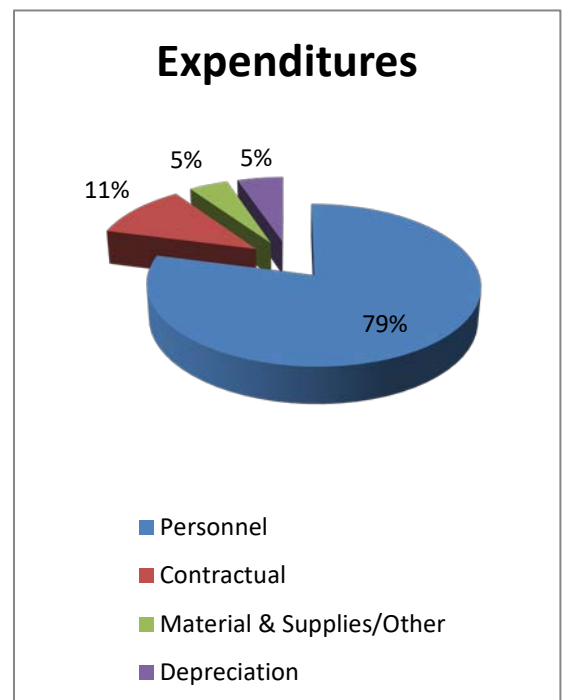
### Projected Operating Expenditures

The following is a summary of expenditure changes between the *FY17 Final Budget* and the proposed *FY18 Preliminary Budget*:

#### **Personnel – \$12,335,954**

Overall personnel costs increased 2.5% or \$283,130 over FY17 actual costs. The primary changes are:

- **Salary** – Additional personnel and negotiated wage increases for all employee groups affect this category for an estimated increase of 5.4% (\$368,550)
- **Overtime** – The 11.9% or \$162,314 is directly related to the increase in average number of hours used for emergency callbacks, and additional personnel.



- **Elfin Forest Fire Station** – The addition of the Elfin Forest Fire Station supports the volunteer division of the District. Personnel costs are estimated to be \$228,917.70, which includes the addition of three Driver/Operators approved in FY17 who are specific to RSF6 operations.
- **Retirement** – comparing budget to budget, the overall increase results from an increased employer contribution rates and the additional personnel. However, comparing budget to actual, retirement costs appears to increase significantly over FY17. The FY17 cost is the result of the Net Pension Liability adjusting journal entries.

### ***CalPERS Unfunded Accrued Liability (UAL) – \$0***

The Board of Directors implemented a plan in FY15 to reduce the district’s UAL to CalPERS. During FY17, the District eliminated the 2013 pre-Pool UAL. FY18 does not include any additional payments at this time. However, the Board of Directors will have an opportunity to reevaluate any additional payments to CalPERS after the distribution of the actuarial report, anticipated for fall 2017.

### ***Contractual Services – \$1,776,695***

The FY18 Contractual Services category increased 18.5% or \$277,615 over FY17 actual. The majority of the increase is due to the normal inflation costs expected, noting that Dispatching costs increased by \$37,073 due to the increase in number of calls, and an increase in the cost per call. In addition, significant work is planned for the training facility.

### ***Material & Supply – \$645,481***

The FY18 Material and Supply category increased 8.7% or \$51,644 over FY17 actual. The majority of the increase is due to the normal inflation costs expected.

### ***Depreciation – \$802,658***

The FY18 Depreciation category increased by 7.6% or \$56,543 over the FY17 actual. The primary reason is due to new apparatus in the fleet and new equipment (copier and file server). Note: the depreciation cost does include the engine on order with delivery expected in November/December.

### ***Capital & Other Cash Expenditures - \$950,294***

The District’s Capital Replacement expenditures (Equipment, Facility, and Fleet) total \$950K. We anticipate paying for the replacement of one staff vehicle, and the payment of one (1)-replacement engine. The District was approved to recover 85% of the engine cost from the Fire Mitigation Fee Fund since a new engine was purchased for RSF5.

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 Type 1 Engine	\$108,044	\$612,250
Fueling Station – Harmony Grove Station (RSF5)	\$11,250	\$63,750
Emergency Station Generator (RSF5)	\$18,000	\$102,000
<b>Total</b>	<b>\$172,294</b>	<b>\$778,000</b>

## **Budget Summary**

The District FY18 tax revenue has a moderate increase. The estimated revenue from the reorganization will grow as the community of Harmony Grove Village continues to grow. The negotiated one-time funds from the County of San Diego should offset any deficient from the new services the District will now provide in the communities of Elfin Forest and Harmony Grove. The FY18 planned expenditures are higher than the FY17 Actual. The proposed budget aligns with the strategic plan, and District personnel will continue to evaluate and monitor all revenues and expenditures without sacrificing the high level of service we provide to the community.



FY18

OPERATING  
EXPENDITURES

GENERAL FUND



## Summary Revenues, Expenditures - Operating Budget FY18

<i>(In Thousands)</i>	Act. (6/30)	Proposed	Change -Act.. vs. Proposed	
<b>REVENUES</b>	GF - 17	<b>GF - 18</b>	\$\$	%
Total Revenues	20,322	<b>15,078</b>	(\$5,244)	-25.8%
 <b>EXPENDITURES</b>				
Total Operating Expenditures	15,489	<b>15,561</b>	\$70	0.5%
 <b>Operating Surplus (Deficit)</b>				
	4,833	<b>(483)</b>	(\$5,316)	-110.0%

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<i>(In Thousands)</i>	Act. (6/30)	Proposed	Change -Act.. vs. Proposed	
<b>REVENUES</b>	GF - 17	GF - 18	\$\$	%
Total Revenues	20,322	<b>15,078</b>	(\$5,244)	-25.8%
<b>EXPENDITURES</b>				
Personnel	12,053	<b>12,336</b>	\$283	2.3%
Contractual Services	1,499	<b>1,777</b>	\$278	18.5%
Materials & Supplies	594	<b>645</b>	\$52	8.7%
Other Expenditures (Projects/Equipment/Prior Year)	597	<b>0</b>	(\$597)	
Depreciation	<u>746</u>	<u><b>803</b></u>	<u>\$57</u>	7.6%
Total Operating Expenditures	15,489	<b>15,561</b>	\$70	0.5%
<b>Operating Surplus (Deficit)</b>	4,833	<b>(483)</b>	(\$5,316)	-110.0%

## Summary - Operating Revenues FY18

<i>(In Thousands)</i> <b>REVENUES</b>	Act. (6/30)	<b>Proposed</b>	Change -Act.. vs. Proposed	
	GF - 17	<b>GF - 18</b>	\$	%
Taxes & Assessments	11,496	<b>11,684</b>	188	1.6%
Tax Refunds - Adjustment	(78)	<b>(80)</b>	(2)	2.0%
Benefit Fee	<u>1,477</u>	<b><u>1,498</u></b>	<u>21</u>	<u>1.5%</u>
Subtotal	12,894	<b>13,102</b>	208	1.7%
Developer Reimbursement/Revenue				
Rancho Cielo	<u>266</u>	<b><u>141</u></b>	<b>(125)</b>	<b>-47.0%</b>
Subtotal	266	<b>141</b>	<b>(125)</b>	<b>-47.0%</b>
Other Revenue				
EFF/HG (County)	5,818	<b>447</b>	0	-92.3%
Plan Checks	157	<b>151</b>	(6)	-3.9%
Administrative Fees	3	<b>1</b>	(2)	-80.0%
Interest	107	<b>85</b>	(21)	-20.2%
Lease	338	<b>345</b>	7	2.0%
Instructor/Training	26	<b>21</b>	(5)	-19.7%
Grant	54	<b>221</b>	167	308.8%
FF/EMS Reimbursement	538	<b>472</b>	(66)	-12.3%
Other	<u>121</u>	<b><u>93</u></b>	<b>(28)</b>	<b>-23.4%</b>
Subtotal	7,162	<b>1,836</b>	<b>(5,327)</b>	<b>-74.4%</b>
Total Operating Revenues	<u>20,322</u>	<b><u>15,078</u></b>	<b>(5,244)</b>	<b>-25.8%</b>

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

<i>(In Thousands)</i>	<b>FY18</b>		<b>Change -Act. vs. Proposed</b>	
	<b>Act. (6/30) GF - 17</b>	<b>Proposed GF - 18</b>	<b>\$</b>	<b>%</b>
<b>EXPENDITURES</b>				
<b>Personnel</b>				
Payroll				
Salary	6,810	<b>7,179</b>	\$369	5.4%
Emergency Response Compensation	0	<b>0</b>	\$0	
Management Services (Coop Eff)	0	<b>0</b>	\$0	
Holiday Pay	182	<b>225</b>	\$42	23.2%
Overtime	1,360	<b>1,522</b>	\$162	11.9%
Paramedic Incentive	0	<b>0</b>	\$0	0.0%
Subtotal	8,352	<b>8,925</b>	\$573	6.9%
Benefits				
Health Insurance + HRSA	1,054	<b>1,417</b>	\$362	34.4%
Life/LTD Insurance	9	<b>37</b>	\$28	292.2%
Medicare/Social Security	129	<b>136</b>	\$7	5.4%
Retirement	543	<b>1,512</b>	\$969	178.5%
CalPERS UAL	1,627	<b>0</b>	\$0	-100.0%
Unemployment	10	<b>17</b>	\$7	69.9%
Workers Compensation	302	<b>216</b>	(\$86)	-28.6%
Other	26	<b>76</b>	\$50	197.4%
Subtotal	3,701	<b>3,411</b>	(\$290)	-7.8%
<b>TOTAL</b>	12,053	<b>12,336</b>	\$283	2.3%
Contractual Services				
Administration Fees	205	<b>222</b>	\$17	8.3%
Building/Facility Lease	31	<b>32</b>	\$1	2.5%
Dispatching	153	<b>167</b>	\$14	9.0%
Equipment Rental & Repairs	31	<b>40</b>	\$9	27.8%
Insurance	94	<b>102</b>	\$7	7.5%
Legal	26	<b>32</b>	\$5	19.6%
Meetings, Meals, Mileage	8	<b>10</b>	\$1	14.4%
Other Contractual/Professional Services	265	<b>388</b>	\$123	46.2%
Service Agreements	56	<b>66</b>	\$10	18.8%
Soil Contamination	0	<b>0</b>	\$0	
Training	79	<b>119</b>	\$40	51.0%
Utilities	324	<b>361</b>	\$37	11.5%
Vehicle Maintenance & Repairs	201	<b>211</b>	\$10	5.0%
All Other	24	<b>28</b>	\$3	14.4%
<b>TOTAL</b>	1,499	<b>1,777</b>	\$278	18.5%
Materials & Supplies				
Apparatus	49	<b>40</b>	(\$9)	-18.5%
Apparatus - Computers	0	<b>2</b>	\$2	
Computer	59	<b>81</b>	\$22	37.8%
Fuel	59	<b>65</b>	\$6	10.0%
Grants	0	<b>0</b>	\$0	
Office	26	<b>36</b>	\$9	35.3%
Safety	89	<b>91</b>	\$2	2.7%
Uniforms	34	<b>48</b>	\$14	41.7%
Programs/Public Education	24	<b>21</b>	(\$3)	-12.3%
Hose, Nozzles, Foam	10	<b>15</b>	\$5	46.8%
Radio	99	<b>65</b>	(\$35)	-34.9%
Station Maintenance/Supplies/Janitorial	77	<b>80</b>	\$3	4.3%
All Other	68	<b>103</b>	\$35	50.8%
<b>TOTAL</b>	594	<b>645</b>	\$52	8.7%
Depreciation	746	<b>803</b>	\$57	7.6%
Other Expenditures (Projects/Equipment/Prior Year)	597	<b>0</b>	(\$597)	-100.0%
<b>TOTAL Operating Expenditures</b>	<b>15,489</b>	<b>15,561</b>	<b>\$70</b>	<b>0.5%</b>
Other Cash Expenses (inc. Capital)	1,068	<b>950</b>	(\$1)	-11.0%
	<u>16,557</u>	<u>16,511</u>	<u>(\$1)</u>	<u>-0.3%</u>

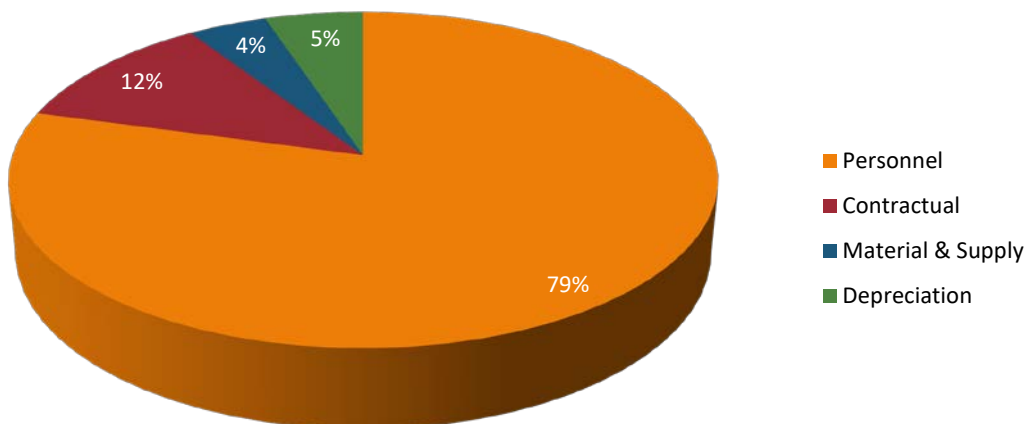
## OPERATIONAL COST SUMMARY

	BUDGET		BUDGET	Bgt vs Act % Change
	FY17	Act (6/30)	FY18	
Personnel	12,326,938	12,052,824	12,335,954	2.3%
Contractual	1,627,347	1,499,080	1,776,695	18.5%
Material & Supply	631,163	593,837	645,481	8.7%
Prior Year Expense/Equipment	-	3,144	-	-100.0%
RSF5 Start Up - Construction Design Build	-	13,000	-	-100.0%
Other Capital Expenses (not depreciated)	-	59,267	-	-100.0%
Board Approved Exp (NextGen)	-	522,079	-	-100.0%
Depreciation	<u>720,463</u>	<u>746,116</u>	<u>802,658</u>	<u>7.6%</u>
Subtotal	15,305,912	15,489,346	15,560,788	0.5%
Other Cash Expenses (Capital)	<u>1,188,800</u>	<u>1,067,788</u>	<u>950,294</u>	<u>-11.0%</u>
TOTAL CASH COSTS (INCLUDING CAPITAL OUTLAY)	16,494,712	16,557,134	16,511,082	-0.3%

### Capital

Equipment - GF	81,125	23,789	29,250
Equipment - FMF	63,375	-	165,750
Facility - GF	211,215	362,476	-
Facility - FMF	108,644	-	-
Fleet - GF	1,250,000	681,523	143,044
Fleet - FMF	-	-	<u>612,250</u>
	<u>1,714,359</u>	<u>1,067,788</u>	<u>950,294</u>
Total GF	1,542,340	1,067,788	172,294
Total FMF	<u>172,019</u>	<u>-</u>	<u>778,000</u>
	<u>1,714,359</u>	<u>1,067,788</u>	<u>950,294</u>

### FY18 Operating Budget - Expenditures



FISCAL YEARS - FY17; FY18

	BUDGET	Act. (6/30)	PROPOSED	BGT vs. ACT	BGT vs. ACT
	FY 17	FY 17	FY 18	%	\$
<b>Revenue</b>					
Taxes & Assessments	11,355,900	11,495,979	11,683,800	1.6%	187,821
Tax Refunds - Adjustment	(69,000)	(78,198)	(79,800)	2.0%	(1,602)
Benefit Fee	1,458,200	1,476,651	1,498,100	1.5%	21,449
Administrative Fees	1,500	2,500	500	-80.0%	(2,000)
Assets				0.0%	0
Sale of Assets	-	23,430	-	-100.0%	(23,430)
CSA-17 (ALS Equipment & Supplies)	36,200	36,180	36,200	0.1%	20
Developer Reimbursement/Revenue				0.0%	0
Dev. Reim. Rev - Rancho Cielo Station	156,800	266,070	141,000	-47.0%	(125,070)
EFF-HG (County)	392,700	5,686,503	312,500	-94.5%	(5,374,003)
EFF-HGV-CFD	21,600	131,353	134,000	2.0%	2,647
EMS First Responder	14,800	20,319	17,300	-14.9%	(3,019)
Firefighting Reimbursement (FEMA/OES)	250,000	538,377	472,200	-12.3%	(66,177)
Fuel Tank Reimbursement	-	-	-	0.0%	0
Grant Revenue	26,700	54,110	221,200	308.8%	167,090
Hydrant Maintenance	4,400	7,095	6,000	-15.4%	(1,095)
Instructor/Training Revenue	15,400	26,040	20,900	-19.7%	(5,140)
Interest Income	67,100	106,580	85,100	-20.2%	(21,480)
Lease Revenue	-	-	-	0.0%	0
AMR (formerly Rural Metro)	86,900	86,902	88,700	2.1%	1,798
Cellular Site Rental (RSF6)	60,000	41,135	41,200	0.2%	65
NCDJPA	23,700	28,081	40,200	43.2%	12,119
RSF Association	92,300	90,145	95,000	5.4%	4,855
Verizon	76,600	91,507	78,600	-14.1%	(12,907)
Verizon (Generator)	800	672	800	19.1%	128
Miscellaneous	33,400	33,769	33,600	-0.5%	(169)
Plan Reviews	144,500	156,979	150,800	-3.9%	(6,179)
<b>Subtotal</b>	<b>14,249,600</b>	<b>20,322,181</b>	<b>15,077,900</b>	<b>-25.8%</b>	<b>(5,244,281)</b>
<b>Expenditures - (GF)</b>					
- Personnel	11,327,000	10,425,536	12,336,000	18.3%	1,910,464
- Long Term AUL (CalPERS) - Additional Payments	1,000,000	1,627,288	-	-100.0%	(1,627,288)
- Contractual Costs; Material & Supplies; PY Expenses	2,262,700	2,096,061	2,422,200	15.6%	326,139
- FMF Cost Recovery		-			
- Other Expenditures		581,346			
- Project Expenditures (RSF5)		13,000	-	-100.0%	(13,000)
<b>Subtotal</b>	<b>14,589,600</b>	<b>14,743,230</b>	<b>14,758,200</b>	<b>0.1%</b>	<b>14,970</b>
- Depreciation Expense	720,500	746,116	802,700	7.6%	56,584
Total Operating Expenditures	15,310,100	15,489,346	15,560,800	0.5%	71,454
Operating Surplus (Deficit)	(1,060,500)	4,832,835	(483,900)	-110.0%	(5,316,735)
- Other Expenditures - Capital	1,188,800	1,067,788	950,300	0.0%	(117,488)
<b>Total Expenditures (minus depreciation)</b>	<b>15,778,300</b>	<b>15,811,018</b>	<b>15,708,500</b>	<b>-0.6%</b>	<b>(102,518)</b>
Net Surplus (Deficit)	(1,528,800)	4,511,163	(631,500)	-114.0%	(5,142,663)
- Other financing sources (transfers in/out)	114,800	9,108	778,000		768,892
Cash Surplus (Deficit)	(1,414,000)	4,520,271	146,600	-96.8%	(4,373,671)
<b>Designated Capital Revenue</b>					
Annexation Fees					
Fire Mitigation Fee Interest	6,800	12,972	13,000	0.2%	28
Fire Mitigation Fees* Includes EF/HG	195,200	222,856	211,800	-5.0%	(11,056)
<b>Subtotal</b>	<b>201,900</b>	<b>235,828</b>	<b>224,700</b>	<b>-4.7%</b>	<b>(11,128)</b>
<b>Designated Capital Revenue Expenditures</b>					
FMF Expenditures					
Transfer in/out	114,800	9,108	778,000	8441.9%	768,892
<b>Total Expenditures - (FMF)</b>	<b>114,800</b>	<b>9,108</b>	<b>778,000</b>	<b>8441.9%</b>	<b>768,892</b>
Cash Surplus (Deficit)	87,100	226,720	(553,300)	-344.0%	(780,020)
<b>Prior Year Adjustments</b>					
<b>RESERVE Surplus (Deficit) - All Funds</b>	<b>(1,326,900)</b>	<b>4,747,091</b>	<b>(406,800)</b>	<b>-108.6%</b>	<b>(5,153,891)</b>



## Estimated Cash Net Assets FY17 vs. FY18 *(not including Net Pension Obligation)*

General Fund					
	FUND		FUND		
	TOTAL	FY17	TOTAL	FY18	%
Cash - Beginning (June 30, 2016)		13,872		18,634	
June 30 Receivables		1,256			
June 30 Restricted Cash & Cash Equivalents		560			
June 30 Prepay		1			
June 30 Transfer in (out)		0		0	
		15,689		18,634	18.8%
June 30 Liabilities		(560)		0	
BEGINNING - NET CASH ASSETS		<u>15,129</u>		<u>18,634</u>	23.2%
<b>PROJECTED REVENUE</b>					
Taxes & Assessments	12,894		13,102		
Interest	107		85		
Developer Reimbursement	266		141		
Lease Revenue	338		345		
Other Revenue	739		807		
EFF/HG (County)	5,818		447		
Fees	160		152		
Fire Mitigation Fees			0		
<b>Total Projected Revenue</b>	<b>20,322</b>		<b>15,077</b>		
<b>PROJECTED EXPENDITURES</b>					
Personnel Costs	10,426		12,336		
Maintenance & Operating Costs	2,093		2,422		
Capital/Project Expenditures	597		0		
Depreciation Expense	746		803		
<b>Total Operating Expenditures</b>	<b>13,862</b>		<b>15,560</b>		
Operating Surplus - \$	6,460		(483)		
Operating Cash Surplus (Deficit) inc. depreciation	7,206		319		
Additional Cash Payments					
Equipment - Facility - Vehicles	1,068		950		
CalPERS UAL	1,627		0		
<b>Total Projected Cash Expenditures</b>	<b>15,811</b>		<b>15,708</b>		
Excess Revenue over Cash Expenditures	4,511		(631)		
Transfers in(out)	9		778		
<b>Net Change in Fund Balance</b>		4,520		148	-96.7%
<b>Less Long Term Liabilities</b>		(1,015)		(6)	
CASH ASSETS - 6/30		<u>18,634</u>		<u>18,775</u>	0.8%

Fire Mitigation Fund					
Cash - Beginning		1,277		1,639	
June 30 Receivables		0		0	
June 30 Restricted Cash & Cash Equivalents		0		0	
June 30 Prepay		0		0	
June 30 Transfer in (out)		0		0	
		1,277		1,639	
June 30 Liabilities		0		0	
BEGINNING - NET CASH ASSETS		<u>1,277</u>		<u>1,639</u>	28.4%
<b>PROJECTED REVENUE</b>					
Interest		9		13	
Fire Mitigation Fees		362		212	
<b>Total Projected Revenue</b>		371		225	-39.5%
<b>PROJECTED EXPENDITURES</b>					
Total Operating Expenditures					
Excess Revenue over Expenditure		371		225	
Transfers in(out)		(9)		(778)	
<b>Net Change in Fund Balance</b>		362		(553)	
CASH ASSETS - 6/30		1,639		1,086	-33.8%
<b>LIABILITIES &amp; FUND EQUITY</b>					
Restricted Reserves					
Fire Mitigation		1,639		1,086	
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>		<u>1,639</u>		<u>1,086</u>	-33.8%
<b>ENDING - NET CASH ASSETS (Deficit)-ALL FUNDS</b>		<u>20,273</u>		<u>19,861</u>	-2.0%



FY18

CAPITAL  
EXPENDITURES

GENERAL FUND  
&  
FIRE MITIGATION  
FUND

## FY18 Capital Equipment Expenditures & Five Year Capital Plan

### GENERAL FUND

#### ASSETS

##### Description

Description	FY17	Act (6/30)	Five Year Capital Plan				
			FY18	FY19	FY20	FY21	FY22
Copier (Replacement)	\$ 15,500	\$ 12,517					
File Server		11,272					
Fire Prevention Software <i>(FMF Project Approved FY15)</i>							
Fueling Station – Harmony Grove Village (HGV) Fire Station (85%)			11,250				
Emergency Station Generator (HGV Fire Station) - 15% Funding			18,000				
Hurst eHydraulic Rescue Tool Set		-					
Phone System Admin/Station 1	-	-	-	-	-	-	-
Subtotal	15,500	23,789	29,250	-	-	-	-

### FIRE MITIGATION FUND

#### ASSETS

##### Description

Description	FY17	Act (6/30)	FY18	FY19	FY20	FY21	FY22
Emergency Station Generator (HGV Fire Station) - 85% Funding			102,000				
Fire Prevention Software <i>(FMF Project Approved FY15)</i>	-	-	-	-	-	-	-
Total Proposed Asset Expenditures	-	-	165,750	-	-	-	-
TOTAL	15,500	23,789	195,000	-	-	-	-

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

**FY18 Capital Facility Improvement Expenditures & Five Year Capital Plan**

GENERAL FUND

**FACILITY REPLACEMENT - IMPROVEMENT**

Project #	Description	Funding %	BUDGET FY17	Act (6/30)	Five Year Capital Plan				
					FY18	FY19	FY20	FY21	FY22
Future Proj.	RSF5 Temporary Trailers	100%	-	362,476					
18-01	RSF Fire Station - Design/Build	15%			5,430,000				
10-01	Microwave Metropolitan Area Wireless Network <i>Committee</i> <i>Approved (FY10) - Est \$153,000</i>	25%	38,250	-	-	-	-	-	-
SUBTOTAL			38,250	362,476	-	0	-	-	-

**FIRE MITIGATION FUND**

**FACILITY REPLACEMENT/IMPROVEMENT**

Project #	Description	Funding %	BUDGET FY17	Act (6/30)	FY18	FY19	FY20	FY21	FY22
18-01	RSF Fire Station - Design/Build	85%				770,000			
10-01	Microwave Metropolitan Area Wireless Network <i>Committee</i> <i>Approved (FY10) - Est \$153,000</i>	75%	114,750	-	-	-	-	-	-
SUBTOTAL			114,750	-	-	770,000	-	-	-
TOTAL			153,000	362,476	-	770,000	-	-	-

### FY18 Capital Fleet Expenditures & Five Year Capital Plan

#### GENERAL FUND

ID/Vehicle Type	Year	Funding %	Exp Est	Five Year Capital Plan						
				FY17	Act (6/30)	FY18	FY19	FY20	FY21	FY22
<b>VEHICLE REPLACEMENT RESERVES</b>										
0611 - Engine (Type I - EFF)	2006	100%	637,500							637,500
1062 - Water Tender (EFF)	2011	100%	337,500							
0261 - Water Tender	2002	100%	265,886	380,000					265,886	
0262 - Brush (Type III)	2002	100%	500,587				500,587			
0281 - Staff	2002	100%	27,096				27,096			
0312 - Engine - (Type I)	2003	100%	618,011						618,011	
0384 - Staff	2003	100%	35,000			35,000				
0561 - Brush (Type III)	2005	100%	431,495					431,495		
0811 - Engine - (Type I)	2008	100%	676,715					676,715		
0981 - Staff	2009	100%	38,795							38,795
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
1381 - Staff (Escape)	2013	100%	42,077						42,077	
1411 - Pumper	2013	100%	745,451							
1481 - Staff (Explorer)	2014	100%	54,150							54,150
1482 - Staff (Explorer)	2014	100%	57,468							57,468
1581 - Command	2015	100%	59,147							59,147
1611 - Engine (delivered June 2016)	2016	100%	681,597		524,467					
1681 - Staff (Ford Explorer)	2016	100%	43,407		-					
1682 - Command (F150)	2016	100%	79,524	50,000	61,172					
0311 - Engine - (Type I)	2003		0							
1711 - Engine (on order)*	2017	15%	650,000		326	108,044				
1781 - Staff (Explorer)	2017	100%	41,668	45,000	36,778					
				-	-	-	-	-	-	-
TOTALS			6,202,894	475,000	622,744	143,044	611,234	1,108,210	961,575	907,727

\* Prior year approved - anticipated delivery Dec 2017

#### FIRE MITIGATION FUND

ID/Vehicle Type	Year	Funding %	Exp Est	FY17	Act (6/30)	FY18	FY19	FY20	FY21	FY22
1711 - Engine (on order)*	2017	85%	650,000	-		612,250	0	0	0	0
TOTAL				475,000	622,744	755,294	611,234	1,108,210	961,575	907,727

FY18

ORGANIZATION  
CHART

PERSONNEL

EQUIPMENT

FACILITY  
FLEET





# 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

Operations Deputy Chief

IT Tech

Administrative Manager

Fire Marshal

Public Education Coordinator

Battalion Chief Training

Battalion Chief (3)

Elfin Forest Station 6

Captains (3)  
Engineers (3)  
Vol (20)

Volunteer Coordinator

Office Support Coord (FP)

Deputy Fire Marshal

Fire Prevention Specialist

Fire Prevention Specialist II/  
Forester

Rancho Station 1

Captains (3)  
Engineers (3)  
FFPM (3)

4-S Station 2

Captains (3)  
Engineers (3)  
FFPM (3)

Fairbanks Station 3

Captains (3)  
Engineers (3)  
FFPM (3)

Cielo Station 4

Captains (3)  
Engineers (3)  
FFPM (3)

Harmony Grove Station 5

Captains (3)  
Engineers (3)  
FFPM (3)

Accounting Specialist

Accounting Technician

Office Support Coord (Admin/Training)



## AUTHORIZED PERSONNEL

Positions	FY 17 Authorized	Changes	FY 18 Authorized
<b><i>Fire Administration</i></b>			
Fire Chief	1	0	1
Deputy Chief	1	0	1
Fire Marshal	1	0	1
Administrative Manager	1	0	1
Battalion Chief	4	0	4
Accounting Tech/Office Support Coordinator (Admin & Prevention)	3	0	3
Accounting Specialist	1	0	1
Deputy Fire Marshal	1	0	1
Fire Prevention Specialist	1	0	1
Public Education Coordinator	1	0	1
Fire Prevention Specialist II/Forester	1	0	1
Fire Services Assistant	1	0	1
<b><i>Suppression</i></b>			
Captain	15	3	18
Engineer/Paramedic	15	3	18
Firefighter/Paramedic	18	-3	15
Firefighter/Paramedic (SAFER)	0	+3	3
<b><i>Elfin Forest Division</i></b>			
Division Chief	2	0	2
Driver Operator ( <i>part-time approved 01-2017</i> )	6	-2	4
Volunteer Recruitment & Retention Coor. (SAFER)	0 *40	+1 -15	1 *25
Volunteer Firefighters ( <i>*not to exceed</i> )			
<b>Total</b>	<b>113</b>	<b>-10</b>	<b>103</b>



## FY18 Equipment - DEPRECIATION EXPENSE ACCUMULATED RESERVES

Description	Cost	Date in Service	Year in Service	Depreciation Schedule - Years	Depreciation Annual Expense	Jun 2017 Accumulated Reserves	6/30/2018		Jun 2018 Accumulated Reserves
							Depreciation Expense	Accumulated Reserves	
Turnout Washer	52,595.00	6/30/2005	2005	5		52,595.00	13.01	52,595.00	
Hydraulic Rescue Tool	22,400.00	6/30/2005	2005	15	1,493.31	19,413.33	13.01	20,906.67	
File Server #1	16,279.35	7/13/2005	2005	3		16,279.35	12.97	16,279.35	
Hydraulic Rescue Tool #2	18,360.89	1/1/2008	2008	15	1,224.06	11,628.56	10.50	12,852.62	
Thermal Imaging Camera #1	11,201.25	5/1/2009	2009	5		11,201.25	9.17	11,201.25	
Thermal Imaging Camera #2	11,201.25	5/1/2009	2009	5		11,201.25	9.17	11,201.25	
Copier	19,921.64	11/1/2009	2009	5		19,921.64	8.67	19,921.64	
Phone System - Admin	24,495.83	3/31/2011	2011	5		24,495.83	7.25	24,495.83	
Office Furnishings - Admin (Rancho Cielo)	101,728.23	3/31/2011	2011	10	10,172.82	63,573.18	7.25	73,746.00	
File Server - Fairbanks	11,721.16	3/31/2011	2011	7	1,674.45	10,464.17	7.25	11,721.16	
File Server - Admin	41,143.18	3/31/2011	2011	7	5,877.60	36,730.96	7.25	41,143.18	
Board Room Dias Furnishings - Admin	21,025.00	4/16/2011	2011	10	2,102.50	13,052.78	7.21	15,155.28	
Printer-Scanner-Plotter	18,104.21	2/1/2014	2014	7	2,586.32	9,914.21	4.41	12,500.53	
Generator (Towable)	25,206.06	4/1/2014	2014	10	2,520.61	6,301.52	4.25	8,822.12	
File Server #2	10,950.58	7/1/2014	2014	3		10,950.58	4.00	10,950.58	
Phone System - Admin	23,060.12	12/1/2014	2014	10	2,306.01	5,957.20	3.58	8,263.21	
Thermal Imaging Camera #3	10,119.00	2/1/2015	2015	5	2,023.80	4,890.85	3.41	6,914.65	
Hydraulic Rescue Tool #3	32,246.00	6/30/2015	2015	15	2,149.73	4,299.47	3.00	6,449.20	
Hydraulic Rescue Tool #4	31,696.92	4/1/2016	2016	15	2,113.13	2,634.17	2.25	4,747.30	
File Server #3	10,658.33	3/1/2017	2017	3	3,552.78	1,177.77	1.33	4,730.55	
Copier	12,517.04	5/1/2017	2017	5	2,503.41	419.62	1.16	2,923.03	
File Server #4	11,272.00	1/1/2017	2017	3	3,757.33	1,852.93	1.49	5,610.26	
Laerdal Megacode Kelly	12,193.33	7/1/2017	2017	3	4,064.44	-	1.00	4,064.44	
EKG Defibrillator Monitors	20,376.43	7/1/2017	2017	5	4,075.29	-	1.00	4,075.29	
	-								
	<u>570,472.80</u>				<u>54,197.59</u>	<u>338,955.62</u>		<u>52,314.77</u>	<u>391,270.39</u>
							Accumulated Depreciation - 2017		338,955.62
								Ann Dep - 2018	52,314.77
								Acc Dep - 2018	391,270.39
								Adjustment	-
								REVISED Acc Dep - 2018	<u>391,270.40</u>

## FY18 Station Location - DEPRECIATION EXPENSE ACCUMULATED RESERVES

Station Locations	Cost	Year in Service	Depreciation Schedule - Years	Depreciation Annual Expense	Jun 2017 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	809,153.77	26	32,366.13	841,519.90
Admin Bldg	112,623.07	4/30/2007	26	4,331.66	53,423.73	11.18	4,331.66	57,755.38
16936 El Fuego (Stn)	2,922,332.00	6/30/1999	40	73,058.30	1,315,050.20	19	73,058.30	1,388,108.50
Pavers	44,176.00	10/1/2008	30	1,472.53	12,884.67	9.75	1,472.53	14,357.20
<i>RSF2</i>								
16930 Four Gee Road	3,180,000.00	6/30/2003	40	79,500.00	1,113,000.00	15	79,500.00	1,192,500.00
16930 Four Gee Road - Training Tower	1,563,252.00	6/30/2004	40	39,081.30	508,056.90	14	39,081.30	547,138.20
Training Facility Concrete	27,000.00	6/30/2006	38	710.53	9,236.85	12	710.53	9,947.38
16930 Four Gee Road - Storage Facility	190,225.36	6/30/2007	40	4,755.63	47,556.34	11	4,755.63	52,311.97
<i>RSF3</i>								
6424 El Apajo Completed 03/26/2012	4,854,088.00	4/1/2012	40	121,352.20	606,761.00	6.25	121,352.20	728,113.20
<i>RSF4</i>								
18040 Calle Ambiente	3,180,000.00	6/30/2005	40	79,500.00	940,750.00	13	79,500.00	1,020,250.00
<i>RSF5</i>								
2604 Overlook Point	362,475.81	7/22/2016	10	36,247.58	34,062.80	1.94	36,247.58	70,310.38
<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	263,598.68	7.21	42,497.14	306,095.82
	<u>19,430,702.71</u>			<u>514,872.99</u>	<u>5,713,534.93</u>		<u>514,872.99</u>	<u>6,228,407.92</u>
						Acc Dep - 2017	38,533	5,713,534.93
						Ann Dep - 2018		514,872.99
						Adj Dep - 2018		-
						REVISED Acc Dep - 2018	40,359	<u>6,228,407.92</u>

**FY18 Fleet - Depreciation Expense Accumulated Reserves**

Asset No	Description	Year	Location	Actual Cost	Date in Service	Depreciation Schedule	Annual Depreciation	June 2017		June 2018 Accumulated Depreciation	
								Accumulated Depreciation	6/30/2018		2018 (Inc Adj)
0461	Brush - Type III	2004	EFF	325,000.00	13-Jul-16	Donated Asset from Elfin Forest/Harmony Grove Volunteer Fire Dept Inc.					-
0481	Utility - Type 6	2004	EFF	75,000.00	13-Jul-16	Donated Asset from Elfin Forest/Harmony Grove Volunteer Fire Dept Inc.					-
0611	Engine - Type I	2006	EFF	425,000.00	13-Jul-16	Donated Asset from Elfin Forest/Harmony Grove Volunteer Fire Dept Inc.					-
0882	CERT Trailer	2004	EFF	-	13-Jul-16	Donated Asset from Elfin Forest/Harmony Grove Volunteer Fire Dept Inc.					-
0891	Ambulance	2008	EFF-BLS Ambulance	190,000.00	13-Jul-16	Donated Asset from Elfin Forest/Harmony Grove Volunteer Fire Dept Inc.					-
1062	Water Tender	2011	EFF	225,000.00	13-Jul-16	Donated Asset from Elfin Forest/Harmony Grove Volunteer Fire Dept Inc.					-
1283	ATV Trailer	2012	EFF	1,875.00	13-Jul-16	Donated Asset from Elfin Forest/Harmony Grove Volunteer Fire Dept Inc.					-
0261	Water Tender	2002		204,528.00	1-Jul-02	15	204,528.00	16.00	-	204,528.00	
0262	Brush - Type III	2002		278,104.00	1-Jul-02	15	278,104.00	16.00	-	278,104.00	
0281	Staff	2002		20,843.00	1-Jul-02	5	20,843.00	16.00		20,843.00	
0312	Engine - Type I	2004	RSF5	412,007.00	30-Jun-04	10	412,007.00	14.00		412,007.00	
0384	Staff	2003		32,787.00	30-Jun-04	5	32,787.00	14.00		32,787.00	
0561	Brush - Type III	2005		287,663.00	30-Jun-05	15	19,177.53	239,719.17	13.00	19,177.53	258,896.70
0811	Engine - Type I	2008		483,367.58	1-Apr-08	10	48,336.76	447,115.01	10.25	36,252.57	483,367.58
0981	Staff	2009		29,842.38	1-Mar-09	5		29,842.38	9.34		29,842.38
1181	Staff - Explorer	2011		27,385.48	1-Jun-11	5		27,385.48	7.08	-	27,385.48
1281	Command - Exp	2012		64,270.30	1-Jul-12	5		64,270.30	6.00	-	64,270.30
1282	Staff - Ford F150	2012		50,555.58	1-May-12	5		50,555.58	6.17	-	50,555.58
1381	Staff - Escape	2013		35,064.29	1-Jun-13	6	5,844.05	24,141.79	5.08	5,844.05	29,985.84
1411	Pumper	2014	RSF2	573,423.77	3-Jul-14	12	47,785.31	143,355.94	4.00	47,785.31	191,141.26
1481	Staff - Explorer	2014		41,654.16	7-Apr-14	6	6,942.36	22,562.67	4.23	6,942.36	29,505.03
1482	Staff - Explorer	2014		44,206.53	7-Apr-14	6	7,367.76	23,945.20	4.23	7,367.76	31,312.96
1581	Staff - Expedition	2015	Fire Chief	45,497.68	1-May-15	6	7,582.95	16,421.64	3.17	7,582.95	24,004.58
1611	Engine - Type I	2016		535,249.86	1-Jun-17	12	44,604.16	3,543.89	1.08	48,148.05	51,691.94
1681	Staff - Explorer	2016		33,390.06	1-Mar-16	6	5,565.01	7,409.85	2.33	5,565.01	12,974.86
1682	Command - F150	2016		61,172.13	1-Jan-17	6	10,195.36	5,027.85	1.49	15,223.20	20,251.05
1711	Engine - Type I	2017		650,000.00	1-Jan-18	12	54,166.67	-	0.49	26,712.33	26,712.33
1781	Staff - Explorer	2017		32,052.54	1-Nov-16	6	5,342.09	3,527.24	1.66	8,869.33	12,396.58
RESERVE											
0011	Engine - Type I	2000	Reserve - EFF	350,000.00	13-Jul-16	Donated Asset from Elfin Forest/Harmony Grove Volunteer Fire Dept Inc.					-
9061	Brush - Type III	1990	Reserve - EFF	375,000.00	13-Jul-16	Donated Asset from Elfin Forest/Harmony Grove Volunteer Fire Dept Inc.					-
9611	Engine - Type I	1996	Reserve - RSF3	475,000.00	30-Jun-96			475,000.00	22.00		475,000.00
0211	Engine - Type I	2002	Reserve - RSF2	430,996.00	1-Jul-02	10		430,996.50	16.00		430,996.50
0311	Engine - Type I	2004		412,007.00	30-Jun-04	10		412,007.00	14.00		412,007.00
0383	Command	2003	Reserve - RSF4	34,881.00	30-Jun-04	5		34,881.00	14.00		34,881.00
0781	Command	2007	Battalion Chief	64,814.02	31-Dec-06	5		64,814.02	11.50		64,814.02
				<u>6,085,762.36</u>			<u>262,909.99</u>	<u>3,474,791.52</u>		<u>235,470.45</u>	<u>3,710,261.96</u>
										Accumulated Depreciation 2017	3,474,791.52
										Annual Depreciation 2018	235,470.45
										Accumulated Depreciation 2018	<u>3,710,261.96</u>
										Adjustment	-
										REVISED Accumulated Depreciation 2018	<u>3,710,261.96</u>