



FORESTHILL FIRE PROTECTION DISTRICT

Fiscal Year 2021/2022

Annual Budget and Operational Plan

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FIRE CHIEF'S MESSAGE

Time and money are scarce resources to all individuals and organizations; the efficient and effective use of these resources requires planning. Planning alone, however, is insufficient. Control is also necessary to ensure that plans actually are carried out. A budget is a tool that is used to plan and control the use of scarce resources. A budget is a plan showing how we intend to acquire and use resources to attain district objectives.

Benefits from the preparation and use of budgets are: (1) the district can better coordinate their activities; (2) staff becomes aware of other staffs plans; (3) employees become more cost conscious and try to conserve resources; (4) the district reviews its organizational plan and changes it when necessary; and (5) staff foster a vision that otherwise might not be developed.

You the public, which we serve, have provided us with the financial means to operate the district. We are dedicated to providing the best services possible within the confines of this budget. I'm looking forward to this year, as we strive to be a fire service leader in this county.

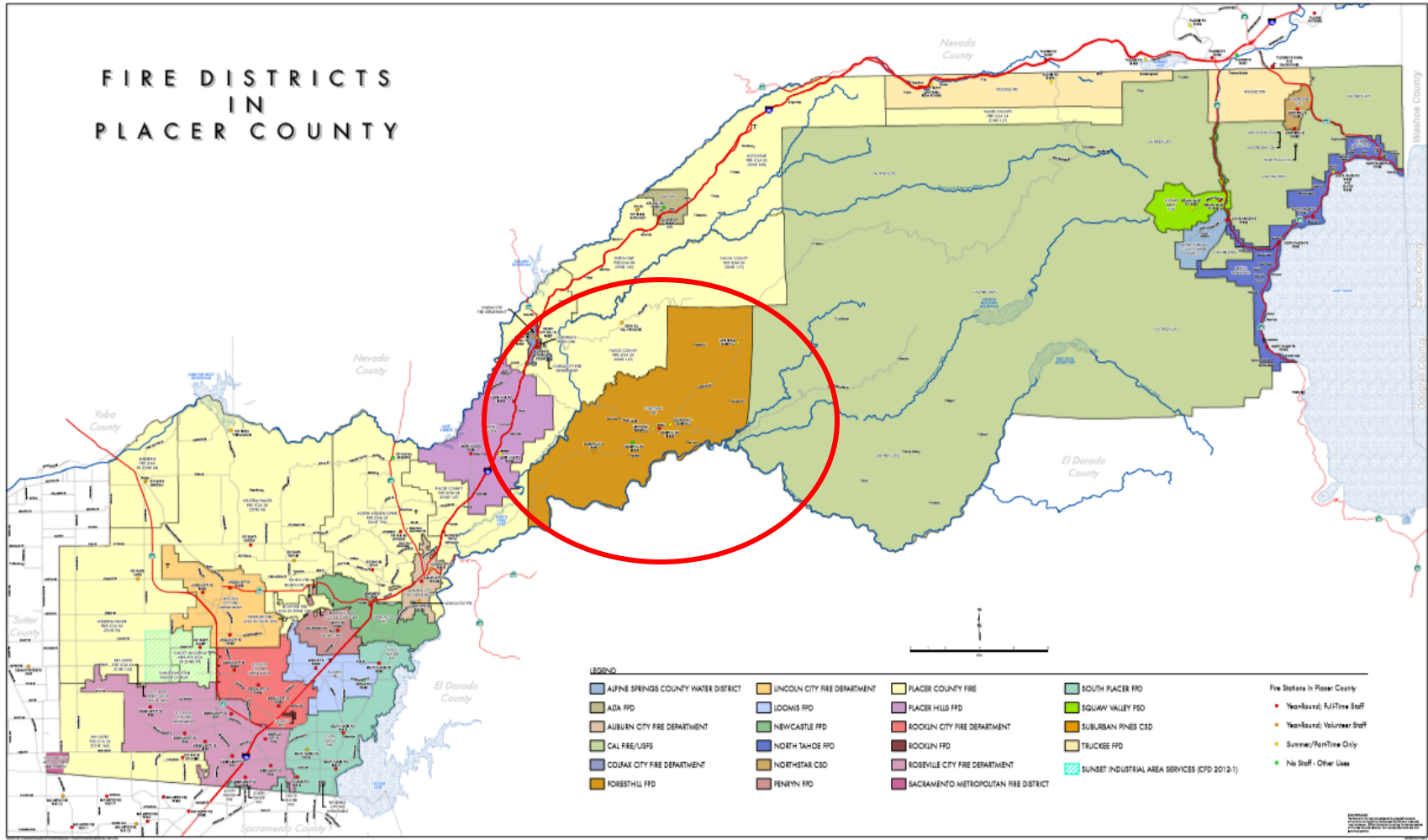
Michael A. Ridley

Fire Chief

The Fire Districts Core Values are: Integrity, Professionalism, Community, and Compassion

These Core Values help drive who we are at the Foresthill Fire Protection District.

FIRE DISTRICT MAP



FIRE DISTRICT PROFILE

The Foresthill Fire Protection District (FFPD) was created in April of 1946, after over 15 years of service by the Foresthill Volunteer Fire Department. The District exists to provide local services relating to the Protection of Lives and Property of the community members as well as visitors to the Foresthill area.

Located in the rural foothills of Placer County, east of Interstate 80, the Foresthill Fire Protection District provides all risk fire protection services including advanced life support and ambulance transport. The 89 square mile fire district is home to over 6000 residents with nearly 3000 homes and 60 commercial properties. The District also provides advanced life support ambulance transport services, rescue services, and wildland fire response, to an expansive area of the US Forest Service and Bureau of Land Management lands through auto aid agreements and contract. The auto aid and contract areas account for an additional 411 square miles for a total coverage area of approximately 500 square miles.

The District provides fire protection, Advanced Life Support (ALS) transport ambulance service, rescue services, and other services relating to the protection of lives and property within our jurisdictional boundaries, as well as aiding neighboring communities when a need arises. The District is governed by a five-member Board of Directors (Board) elected by the general population residing within the district boundaries. Board members are elected for staggering four-year terms. The District employs a part time Fire Chief and two part time Assistant Chiefs. The Fire Chief operates the District with one (1) Full-time Business Manager, one part time Administrative Assistant, three (3) Full-time Fire Captains, three (3) Full-time Engineers, five (5) full time firefighters and a variable number of part-time paid Firefighter Paramedics, and part-time Firefighter EMT's.

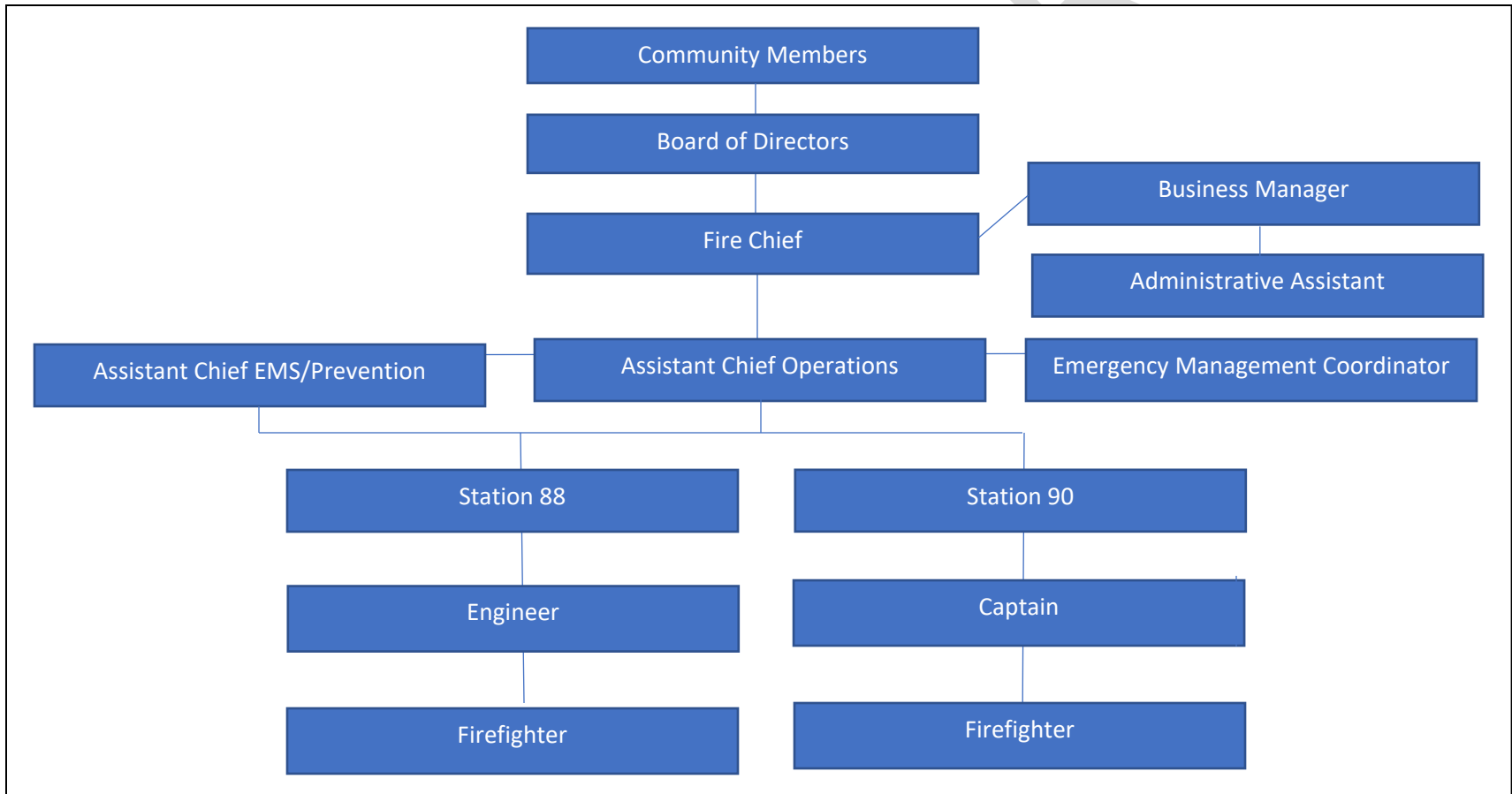
The District operates 2 fire stations staffed with 2 personnel at each station and maintains Advanced Life Support Ambulance service. During calendar year 2020, the Fire District responded to 745 emergency calls, with the largest percentage of these as requests for medical services.

Population 6,900 people and nearly 3,000 residential structures

Current Insurance Services Office (ISO) Rating is 3/3Y

Area Covered - 89 Square Miles Fire and nearly 500 Square Miles for Ambulance Transportation

DISTRICT ORGANIZATIONAL CHART



NON-FINANCIAL GOALS AND OBJECTIVES

1. Fully implement the alert radio station.
2. Complete a *Strategic Plan*.
3. Focus on needed *Facility Maintenance*.
4. Fully implement the *Community Volunteer Program*.
5. Improve the maintenance of fire access roads and expand *Defensible Space Inspections*.
6. Evaluate the possible annexation of taxable properties within the ambulance response zone into the district.
7. Establish membership in *Cal Jac (California Joint Apprenticeship Committee)*.
8. Finalize *PERS (Public Employee Retirement System)* evaluation.
9. Explore *JOA's (Joint Operating Agreement)* and mergers with allied agencies.
10. Evaluate and update district fees including mitigation fees.
11. Explore *CDBG (Community Development Block Grant)* for Fire Station.
 - i. Block grants provide funding for eligible activities identified in authorizing legislation. Community development, education, health service and crime controls are some examples of Block grants. Large block grants include Community Development Block Grant (CDBG)* and Local Law Enforcement Block Grant (LLEBG).

FINANCIAL ASSESSMENT

The Fiscal Year Budget and Operational Plan represents the Fire District's projections for expected revenue and expenditures for the coming year and establishes an operational plan for the twelve-month period starting July 1st and ending the following June 30th. The annual Budget/Operational Plan represents the most significant policy document that the Fire District Governing Board creates and approves each year. This document functions not only as a financial guide but also serves as a short-term Operational Plan establishing the work plan and service levels for the District.

The annual budgeting and operational activities of the Fire District are determined with the goal of accomplishing the Fire District's mission.

FORESTHILL FIRE DISTRICT MISSION STATEMENT

"We protect life, property, and environment while serving our Community with Professionalism and Compassion."

FINANCIAL ASSESSMENT

The Fire District has an important responsibility to its citizens to carefully account for public funds, manage finances wisely, and plan for the adequate funding of services desired by the public. Faced with limited financial resources and nearly flat growth in the District's tax base, the District needs to ensure that it is capable of funding and providing the core services needed to protect the community interest. Additional revenue generated by the passage of Measure B is providing substantial relief to the fiscal stress faced by the District since the Great Recession. For the third time in at least ten (10) years, the District will present a balanced budget, will fund reserve accounts, and continue funding a 15-year Capital Improvement Plan.

FUND OVERVIEWS

Funding for the Foresthill Fire District comes from four primary sources of revenue. The primary sources of funding are property tax, special taxes (Measure M and Measure B), ambulance transportation fees, and developer fees.

GENERAL FUND

The General Fund, or working fund, consists of revenue raised (without use restriction) for District Operations. The General Fund consists of property tax revenue, special tax revenue, and ambulance transportation fees. The General Fund is the operating fund for revenue and expenses of the Fire District and is used to pay salaries, general operating expenses, and contracts for services provided to the District such as attorneys, equipment maintenance, insurance, auditors, and computer system maintenance.

DEVELOPMENT MITIGATION FUND

The Fire District charges developers a fee designed to off-set the cost impact of additional homes and businesses on district operations. Revenue generated by Developer Fees are considered restricted funds as they cannot be used for the daily operation of the Fire District and are restricted by law to the purchase of capital items and equipment. Capital items and equipment are tangible assets such as buildings, non-disposable equipment, vehicles, and tools that an organization uses to deliver service.

GENERAL RESERVE FUND

The General Reserve Fund is in effect the District's Savings account. Also known as unrestricted reserves, this fund receives a set amount of revenue annually and from any year end General Fund surplus. Most government agencies establish a Reserve Balance Policy, budgeting a small portion of the General Fund toward savings each year. Reserves can be used as directed by the Board of Directors and would typically be utilized to fund planned and unplanned District needs such as a roof repair, equipment failure, economic downturn, or vehicle replacement.

A portion of the General Reserve is directed toward the annual Capital Improvement Plan (CIP) and is used for planned capital equipment maintenance and replacement. Items in the budget listed as CIP have been moved for budget tracking to the CIP budget.

FUND OVERVIEWS

CAPITAL IMPROVEMENT RESERVE (New 2019-2020)

The Fire District has many on-going expenses tied to capital equipment maintenance and replacement. To plan for these current and future expenses, the District, in June of 2019, approved a 15-year Capital Improvement Plan. The Capital Improvement Plan provides a projected timeline and estimated cost for all anticipated capital purchases over a 15-year period. Funds are dedicated to the Capital Improvement Reserve to cover the cost of projected current and future capital purchases. While established as a dedicated reserve account, the Board of Directors has full discretion on the use of funds from this account.

SICK LEAVE LIABILITY RESERVE (New 2019-2020)

Employees receive 96 hours per year of compensated sick leave and can carry the balance of unused sick leave forward for use in future years. To avoid having unfunded liability created by accrued employee sick leave, the District places any prior year unused "Sick Leave" funding into a reserve account to cover the future cost of accrued sick leave. While established as a dedicated reserve account, the Board of Directors has full discretion on the use of funds from this account

FUND OVERVIEWS

FUND BALANCE

Each fund is considered a separate entity which may or may not carry a fund balance. Fund balance is generally defined as the amount of revenue available in the fund on the last day of the Fiscal Year (June 30th). Like a personal savings account, the fund balance changes throughout the year as revenue comes into and out of each fund.

FUND BALANCES AS OF JUNE 30, 2021

GENERAL FUND UNRESTRICTED RESERVES		
ACCOUNT	DESCRIPTION	AMOUNT
11100	Unrestricted GF Reserve	
TOTAL GENERAL FUND RESERVES		\$0.00

SICK LEAVE LIABILITY RESERVE		
ACCOUNT	DESCRIPTION	AMOUNT
11400	Accrued Sick Leave Reserve	
TOTAL GENERAL FUND RESERVES		\$0.00

DEVELOPMENT MITIGATION FUND		
ACCOUNT	DESCRIPTION	AMOUNT
11110	Developer Fees	
TOTAL DEVELOPER MITIGATION FUND		\$0.00

CAPITAL IMPROVEMENT PLAN RESERVE		
ACCOUNT	DESCRIPTION	AMOUNT
11500	Capital Improvement Reserve	
TOTAL GENERAL FUND RESERVES		\$0.00

NOTES

General Fund Reserve balance is \$XXX,XXX.XX. The Board of Directors has designated \$100,000.00 for the following projects:

1. The General Fund Reserve also carries the annual contingency fund of \$25,000.00 that is not reflected in the balances listed.

GENERAL FUND REVENUES

PROPERTY TAX REVENUE

The largest revenue source for the Fire District is Property Tax. The County of Placer collects property tax and forwards tax revenue collected on behalf of the Fire District to the Fire District. The Foresthill Fire Protection District receives just over 6 cents of every \$1.00 of property tax paid within the Fire District Boundary (See District Map on page 5). In addition to property tax based on property value (Ad Valorem), voters in Foresthill approved a Special Fire Tax in 2004 and a Special Fire Tax in 2019 to supplement the funding of the District in order to continue providing adequate fire and life safety services. The Special Tax known as Measure B is the largest contributor to District revenue.

SPECIAL TAX – MEASURE M REVENUE (Account 41200 in chart below) - \$360,534.81

SPECIAL TAX – MEASURE B REVENUE (Account 41200 in chart below) - \$778,176.42

PROPERTY TAX REVEUNE			
ACCOUNT	DESCRIPTION	2020/2021	2021/2022
40100	Current Secured Property Tax	\$489,413.33	\$508,989.86
40200	Unitary Tax	\$12,195.01	\$12,682.81
40300	Current Unsecured Property Tax	\$11,061.34	\$11,503.79
40400	Redemptions	\$0.00	\$0.00
40500	Prior Unsecured Property Tax	\$0.00	\$0.00
40510	Prior Secured Property Tax	\$0.00	\$0.00
40600	Railroad Unitary Tax	\$299.63	\$311.62
40700	Supplemental Property Tax - Current	\$6,571.90	\$6,834.78
40710	Supplemental Property Tax - Prior	\$0.00	\$0.00
40900	Other	\$18.30	\$253.80
41200	Measure M Parcel Tax	\$350,395.70	\$360,534.81
41200	Measure B Parcel Tax	\$759,703.98	\$778,176.42
42000	Homeowners Property Tax Reduction	\$3,297.51	\$3,447.60
TOTAL REVENUE PROPERTY TAX		\$1,632,956.70	\$1,682,735.49

GENERAL FUND REVENUES

AMBULANCE TRANSPORT REVENUE

Ambulance Transportation Fees represent the third largest revenue source for the Fire District. All patients transported by District Ambulance are billed for service provided. Payment for ambulance transportation comes from three sources, insurance companies, government programs (Medicare and Medi-Cal), and self-payment from the patient. Government insurance programs cap the amount that they will reimburse the District for ambulance service. State and Federal law prevents the District from seeking payment directly from patients who are covered by Medicare and Medi-Cal. When a bill is sent to Medi-Cal, they remit payment based on their formulas and the maximum payment to the District regardless of the amount of the bill. Adjustments required by law are listed as Statutory Write Downs.

MEDICARE MAXIMUM AMBULANCE PAYMENT - \$474.26 Plus mileage at \$7.55 per mile of transport.

MEDI-CAL MAXIMUM AMBULANCE PAYMENT – \$106.38 Plus mileage at \$3.20 per mile of transport.

As listed below, since many of the patients transported by the Foresthill Fire District are covered by Medicare and Medical (72%), the District experiences very high required write-offs. Account 45100 lists the total estimated ambulance bills for the Fiscal Year and is based on historic payor mix, Account 45200 (Statutory Write Down) shows the amount of ambulance billing that the State and Federal Government does not pay the District.

AMBULANCE TRANSPORT REVENUE			
ACCOUNT	DESCRIPTION	2020/2021	2021/2022
45100	Ambulance Transport Fees	\$1,083,549.44	\$1,126,533.75
42500	Statutory Write Down	-\$779,325.94	-\$810,978.79
42600	GEMT – Federal Reimbursement	\$0.00	\$0.00
TOTAL AMBULANCE REVENUE		\$304,223.50	\$315,554.96

GENERAL FUND REVENUES

INTEREST REVEUNE

When taxes are paid by property owners, the funds are placed into the Placer County Treasury and held until used for expenses throughout the Fiscal Year. While in the bank, these funds accumulate interest as does money carried in the District's Reserve Accounts. Interest Income varies based on the balance in the account and the interest rate available at the time. Interest Revenue is one of the smaller contributors to District income.

GENERAL FUND INTEREST REVENUE			
ACCOUNT	DESCRIPTION	2020/2021	2021/2022
43000	Interest - General Reserve	\$3,000.00	\$3,000.00
TOTAL INTEREST REVENUE		\$3,000.00	\$3000.00

ACCOUNT 41920 LISTED IN THE CHART BELOW IS A RESTRICTED ACCOUNT AND REVENUE CAN ONLY BE USED FOR CAPITAL EQUIPMENT PURCHASES.

DEVELOPMENT MITIGATION FUND			
ACCOUNT	DESCRIPTION	2020/2021	2021/2022
41920	Interest - Developer Mitigation Fund	\$2,500.00	\$500.00
TOTAL INTEREST REVENUE		\$2,500.00	\$500.00

GENERAL FUND REVENUES

OTHER REVENUES

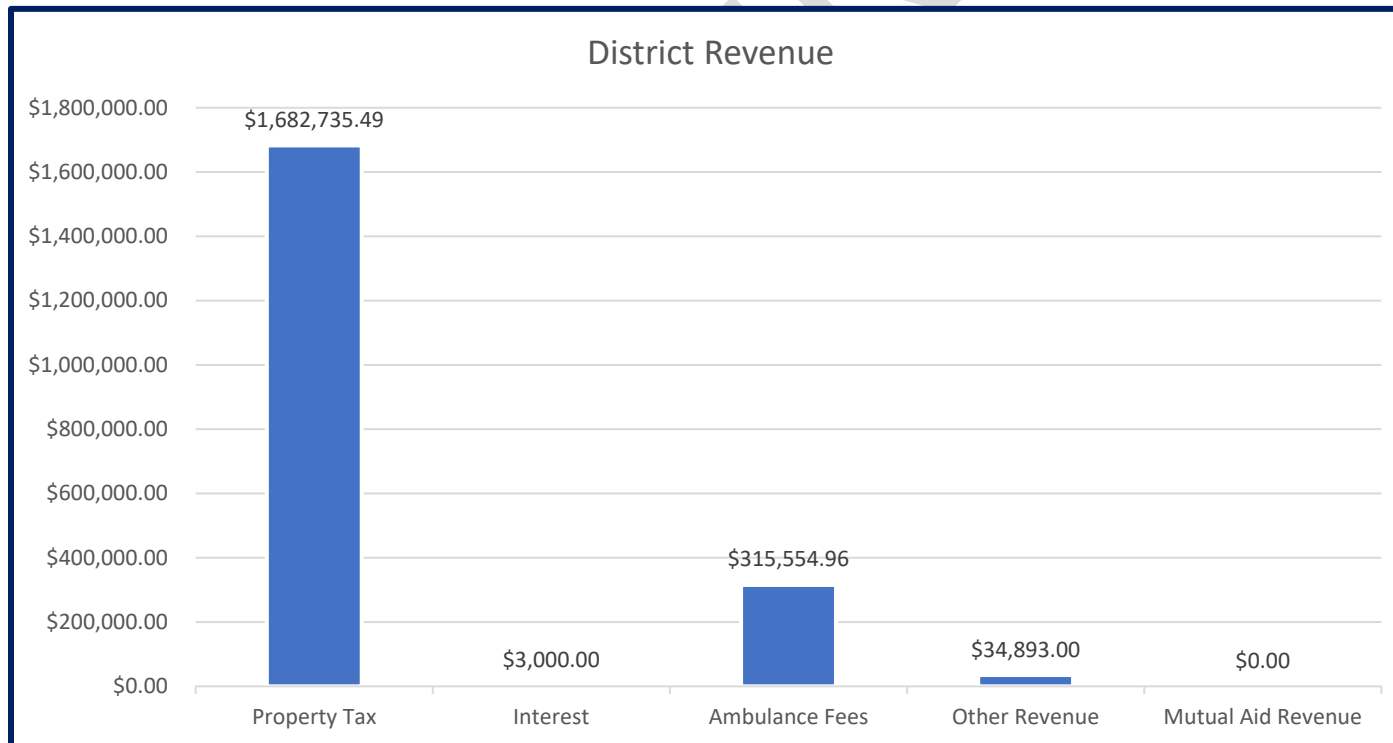
In addition to Property Tax, Ambulance Fees and Interest, the Fire District receives revenue from several miscellaneous sources. Detailed below, OTHER REVENUES include money from grants, special event and filming permits, fire prevention inspection fees, report reproduction fees, and donations. Revenue identified as OTHER represents a very small amount of the overall District revenue.

REVENUE – OTHER (GENERAL FUND)			
ACCOUNT	DESCRIPTION	2020/2021	2021/2022
47100	PCWA Middle Fork Contract	\$18,300.00	\$19,723.00
47200	Movie and Special Events fees	\$0.00	\$120.00
47250	Prevention and inspection fees	\$5,000.00	\$10,000.00
47300	Report copy fees	\$75.00	\$50.00
47350	Federal and State Aid	\$1,951.20	\$0.00
47400	Grant Funding	\$15,000.00	\$0.00
47700	Miscellaneous Revenue	\$1,932.00	\$0.00
47750	Worker Compensation Income	\$0.00	\$0.00
47800	Sale of Surplus Property & Equip.	\$0.00	\$3,000.00
47900/47901	Donations	\$10,000.00	\$2,000.00
TOTAL REVENUE - OTHER		\$52,258.20	\$34,893.00

REVENUE SUMMARY

GENERAL FUND REVENUE SUMMARY – ALL SOURCES OF GENERAL FUND REVENUE

TOTAL PROPERTY AND SPECIAL TAX REVENUE	\$1,682,735.49
TOTAL INTEREST REVENUE	\$3,000.00
TOTAL AMBULANCE TRANSPORT REVENUE	\$315,554.96
TOTAL MUTUAL AID REVENUE	\$0.00
TOTAL REVENUE - OTHER	\$34,893.00
TOTAL REVENUE	\$2,036,183.45



EXPENDITURES

COST OF LABOR – SALARIES AND BENEFITS

The largest expense for the Fire District is the cost of labor. Fire Departments across the United States allocate between 70% and 95% of their annual budgets to cover the cost of labor. The Fire District needs 2 main resources to complete its mission; people and equipment.

The Fire District currently operates two (2) fire stations staffed with two (2) employees at each station each day. Employees work a shift schedule of 48 hours on duty followed by 96 hours off duty. The weekly work total for each safety (firefighter) employee is 56 hours per week or 2912 hours per year. In contrast, a worker who works a standard 40-hour work week will work 2080 hours in a full year. The District also provides Advanced Life Support (ALS) service including ambulance transportation. Paramedics are required for ALS service and the District employs up to nine (9) firefighters that are cross trained as Paramedics. Any rank of employee may fill the cross-trained Paramedic role.

In addition to the personnel assigned to fire stations, the District employs one half-time Fire Chief, two quarter-time Assistant Fire Chiefs, one full-time Business Manager and one part-time Administrative Assistant.

EMPLOYEE SUMMARY

JOB TITLE	NUMBER OF AUTHORIZED POSITIONS	COMMENTS
Fire Chief	0.5	20 hour per week Fire Chief
Assistant Fire Chief(s)	0.5	Two 10 hour per week Assistant Chiefs
Fire Captain (EMT or Paramedic)	3	Supervises Shift
Fire Engineer (EMT or Paramedic)	3	Supervises Station/Crew
Firefighter (EMT or Paramedic)	5	
Student Firefighter	Varies	Interns receive a \$25.00 per shift stipend
Part-time Firefighter	1 FTE (No more than 4)	Used to cover openings and unfilled shifts
Business Manager	1	
Administrative Assistant	0.40	Part-time Admin Assistant 16 hours per week

EXPENDITURES

LABOR EXPENSES SUMMARY

SALARIES AND BENEFITS			
ACCOUNT	DESCRIPTION	2020-2021	2021-2022
51001-10	Salary - Fire Chief	\$60,000.00	\$60,000.00
51001-12	Salary – Assistant Fire Chiefs	\$50,620.00	\$50,620.00
51001-14	Salary – Business Manager	\$52,748.00	\$58,677.44
51001-16	Salary - Administrative Assistant	\$6,000.00	\$14,584.96
51001-18	Salary – Captain (3)	\$228,387.70	\$234,940.16
51001-20	Salary - Engineers (3)	\$203,478.84	\$209,314.56
51001-22	Salary - Firefighter (5)	\$310,098.94	\$317,262.40
51001-26	Salary - Part-Time staffing (1 FTE)	\$55,677.44	\$55,677.44
51001-30	Stipend - Student Firefighter	\$6,400.00	\$6,400.00
51001-40	Payroll Tax – Unemployment Ins	\$8,681.00	\$4,095.00
51001-41	Payroll Tax – State Disability Tax	\$10,961.31	\$11,994.55
51001-42	Payroll Tax – Social Security/Medicare	\$83,854.02	\$88,208.18
51001-50	Healthcare – Employer contribution	\$144,000.00	\$144,000.00
51001-52	Retirement – 457 Plan ER contribution	\$71,524.29	\$73,974.79
51001-62	Overtime – Discretionary	\$9,000.00	\$2,000.00
51001-64	Overtime – Vacation Coverage	\$54,671.54	\$59,361.12
51002-66	Overtime - Sick Leave Coverage	\$36,447.69	\$42,639.04
51001-74	Overtime - Training	\$5,000.00	\$2,000.00
51001-72	Overtime – Red Flag Staffing	\$9,000.00	\$7,500.00
51001-60	Overtime – Station Staffing	\$17,000.00	\$20,000.00
51001-80	Out of class pay	\$1,000.00	\$2,000.00
51001-70	Overtime - JOA	\$0.00	\$0.00
51001-75	Overtime – Injury Backfill	\$0.00	\$0.00
51001-76	Overtime – Reimbursable	\$0.00	\$0.00
51001-77	Overtime – Paid Admin. Leave Backfill	\$0.00	\$0.00
TOTAL SALARIES AND BENEFITS		\$1,424,550.77	\$1,465,249.64

EXPENDITURES

FIREFIGHTER HEALTH AND SAFETY

Protecting District employees is of paramount importance. Firefighters wear uniforms that are fire resistive and when combating fire, they wear special protective gear that reduces the risk of burn injury, cuts, and head trauma. In addition to protective clothing, maintaining a high level of fitness and health are necessary for firefighters to be able to carry out their mission. The Fire District purchases protective clothing including gloves, helmets, fire resistive hoods, fire resistive pants and jackets, eye protection, uniforms, and boots for each employee.

FIREFIGHTER HEALTH AND SAFETY			
ACCOUNT	DESCRIPTION	2020-2021	2021-2022
62000-210	Occu-med - Physicals	\$1,845.00	\$1,845.00
62000-202	Gloves, shrouds, helmet parts	\$327.00	\$0.00
62000-212	Uniforms	\$10,254.00	\$10,254.00
62000-216	Fitness program	\$1,800.00	\$1,800.00
62000-214	Employee Assistance Program	\$711.00	\$711.00
62000-208	Vaccination co-pays	\$300.00	\$300.00
62000-206	PPE Cleaning and Repair	\$1,700.00	\$1,200.00
TOTAL FIREFIGHTER HEALTH AND SAFETY		\$16,937.00	\$16,110.00

INTER-DEPARTMENTAL TRANSFERS

To fund the general fund reserve accounts, money must be transferred from the General Fund Budget to the appropriate reserve fund. "Transfers Out" move money from the General Fund Budget to a reserve account and "Transfers In" represent money being moved from a reserve account (savings) to the General Fund for use on current year expenses.

INTER-DEPARTMENTAL TRANSFERS			
ACCOUNT	DESCRIPTION	2020-2021	2021-2022
	General Fund Transfers Out	\$199,107.57	\$164,787.02
	General Fund Transfers In	\$0.00	\$0.00

EXPENDITURES

COMMUNITY RISK REDUCTION

Community Risk Reduction is responsible for fire and life safety code enforcement, business inspections, community education, defensive space inspections, fuels mitigation, new construction plan review and inspections. Community Risk Reduction is managed by a part-time Assistant Chief with assistance from station personnel.

COMMUNITY RISK REDUCTION			
ACCOUNT	DESCRIPTION	2020-2021	2021-2022
64000-402	Fire Prevention supplies	\$0.00	\$0.00
64000-404	Community education materials	\$0.00	\$0.00
64000-410,408	Books and Publications	\$600.00	\$600.00
64000-406	Arson Task Force membership	\$200.00	\$200.00
64000-412	Fire Prevention Officers Dues	\$100.00	\$100.00
64000-414	Wildfire Danger Information Program	\$2,000.00	\$0.00
TOTAL FIRE PREVENTION		\$2,900.00	\$900.00

EMERGENCY PREPAREDNESS

Emergency preparedness is the planning, training, and exercising for potential large-scale emergencies. The Fire District is prioritizing community and District preparedness to minimize the impact of natural and man-caused emergencies on life, environment, and property. The Fire District has established an Emergency Coordination Center housed at the Fire Administration building to improve coordination during extended and large emergencies impacting the communities we serve.

EMERGENCY PREPAREDNESS			
ACCOUNT	DESCRIPTION	2020-2021	2021-2022
65000-502	Meals Ready to Eat	\$1,000.00	\$0.00
65000-504	DOC Supplies	\$1,800.00	\$0.00
TOTAL EMERGENCY PREPAREDNESS		\$2,800.00	\$0.00

EXPENDITURES

EMERGENCY OPERATIONS

Emergency Operations expenditures provide the tools, equipment and training required to provide fire and life safety services to the community. This budget section includes medical supplies, small tools, chainsaws, radios, fire hose nozzles, and training for emergency medical care and firefighting. District personnel must complete on-going fire and medical training logging over 240 hours of training per employee every year.

EMERGENCY OPERATIONS			
ACCOUNT	DESCRIPTION	2020-2021	2021-2022
61000-102	Small tools and equipment	\$8,965.00	\$2,503.00
61000-104	EMS Equipment for ambulances	\$4,000.00	\$4,000.00
61000-106	Medical supplies and medications	\$20,000.00	\$25,000.00
61000-108	EMS educational expense	\$0.00	\$0.00
61000-114	Training – Fire and EMS	\$13,700.00	\$1000.00
61000-112	Fire training equipment & supplies	\$14,090.00	\$3,000.00
61000-110	Employee Medical Certification fees	\$0.00	\$1,725.00
TOTAL EMERGENCY OPERATIONS		\$60,755.00	\$37,228.00

EXPENDITURES

The Administration budget provides funding for the Fire District's business office, insurance costs for worker's compensation, auto and liability insurance, fees paid to Placer County for tax collection, replacement computer equipment for station(s) and the office, District legal counsel, and the required annual independent audit of District finances.

ADMINISTRATION			
ACCOUNT	DESCRIPTION	2020-2021	2021-2022
70000-604	Worker compensation insurance	\$53,715.00	\$104,181.00
70000-606	Liability Insurance	\$23,100.00	\$25,410.00
70000-608	Placer Chiefs Association	\$360.00	\$360.00
70000-610,612	Special tax - collection fee	\$11,077.00	\$11,400.00
70000-616	Election charges	\$5,000.00	\$0.00
70000-618	Property tax collection fee	\$5,178.00	\$5,600.00
70000-620	Postal Expense	\$500.00	\$500.00
70000-622	Special Printing	\$1,500.00	\$1,500.00
70000-624	Copier Lease	\$3,500.00	\$3,500.00
70000-626	Office Equip & Toner	\$1,000.00	\$1,500.00
70000-619	MOU with Placer County Auditor-Controller	\$1,380.24	\$1,518.26
70000-628	Meeting expense	\$200.00	\$200.00
70000-630	Office supplies	\$1,200.00	\$1,600.00
70000-632	Legal services	\$6,000.00	\$6,000.00
70000-634	CPA annual required audit	\$5,500.00	\$5,500.00
70000-636	Incident report software license	\$2,155.00	\$0.00
70000-656	Banking fees	\$600.00	\$600.00
70000-638	Accounting Services	\$4,680.00	\$4,680.00
SUB-TOTAL ADMINISTRATIVE SERVICES (This page)		\$126,645.24	\$174,049.26

ADMINISTRATION CONTINUED

In addition to items listed above, the budget category ADMINISTRATION also includes contracts for ambulance billing, policy updates, information technology services, software licenses, on-line training, accounting services and payroll processing fees. Information technology covers website costs, server maintenance, and IT service contract.

ADMINISTRATION			
ACCOUNT	DESCRIPTION	2020-2021	2021-2022
70000-640	Payroll processing	\$3,500.00	\$4,000.00
70000-642	Information Technology	\$7,668.00	\$7,668.00
70000-644	Target solutions on-line training	\$1,800.00	\$1,840.00
70000-646	Scheduling software	\$2,500.00	\$2,500.00
70000-648	Promotional testing	\$1,250.00	\$1,250.00
70000-650	Lexipol – Policy manual service	\$4,000.00	\$4,000.00
70000-652	Ambulance refunds	\$0.00	\$0.00
70000-654	DMV Licensing (Driver Trainers)	\$0.00	\$0.00
70000-658	Local EMS Agency service fee	\$720.00	\$720.00
70000-662	Ambulance billing fee 4.9%	\$14,751.00	\$16,000.00
70000-664	GEMT QAF Program	\$8,000.00	\$10,000.00
70000-666	GEMT Admin Fee	\$0.00	\$0.00
70000-670	LAFCO Membership fee	\$800.00	\$800.00
70000-672	Background Investigations	\$2,400.00	\$5,000.00
70000-674	International Fire Chiefs Assoc.	\$380.00	\$0.00
70000-676	Advertising	\$500.00	\$0.00
70000-678	Employee Recognition Program	\$438.00	\$0.00
SUB-TOTAL ADMINISTRATIVE SERVICES (This page)		\$48,707.000	\$53,778.00
SUB-TOTAL ADMINISTRATIVE SERVICES (Page 22)		\$126,645.24	\$174,049.26
TOTAL ADMINISTRATIVE SERVICES		\$175,352.24	\$227,827.26

EXPENDITURES

SUPPORT SERVICES

The SUPPORT SERVICES section of the budget provides funding for items that support the delivery of fire and life safety services. Included in this section are expenses for vehicle maintenance, required testing of equipment used in firefighting and medical response, vehicle fuel, and radio equipment.

SUPPORT SERVICES			
ACCOUNT	DESCRIPTION	2020-2021	2021-2022
72000-702	Fire Engine parts, repairs, maintenance	\$15,000.00	\$15,000.00
72000-730	Fire Engine tires	\$5,000.00	\$5,000.00
72000-740	Ambulance parts and repairs	\$5,000.00	\$5,000.00
72000-750	Ambulance tires	\$2,000.00	\$2,000.00
72000-762	Radio equipment and repair	\$1,400.00	\$1,400.00
72000-764	Fire Extinguisher Service	\$600.00	\$600.00
72000-766	Ladder testing	\$515.00	\$595.00
72000-768	Call notification system fee	\$400.00	\$400.00
72000-770	Bauer Breathing Air Compressor service	\$1,204.00	\$1,920.00
72000-774	Jaws of Life annual service	\$1,000.00	\$1,105.00
72000-776	Cardiac monitor annual service	\$3,000.00	\$2,124.00
72000-778	Ambulance gurney annual service	\$1,121.00	\$7,848.05
72000-780	Fuel for Ambulances and Fire Engines	\$25,000.00	\$22,500.00
72000-782	Posi-Check Fit Test System	\$1,540.00	\$0.00
72000-784	Pump Testing – Annual	\$1,700.00	\$2,475.00
72000-790	Lucas Device Annual Service	\$0.00	\$0.00
72000-796	Hydrant Maintenance	\$2,000.00	\$1,500.00
72000-798	Generator Service	\$400.00	\$660.00
TOTAL SUPPORT SERVICES		\$66,880.00	\$70,127.05

EXPENDITURES

BUILDINGS AND GROUNDS

The Foresthill Fire Protection District maintains five (5) buildings and has direct ownership of three (3) of the five (5). Stations and Grounds expenditures are directed toward maintaining the operational readiness and physical condition of District facilities. It includes the costs of utilities, cleaning supplies, fixtures and furniture, as well as general building maintenance which ranges from painting to roofing.

Facility Name	Physical Location	Use	Ownership
Station 88	5981 Gold Street	Fire Station	Fire District
Station 89	22700B Foresthill Road	Fire Station – Not Staffed	Placer County
Station 90	20540 Foresthill Road	Fire Station	Fire District
Fire Administration	24320 Foresthill Road	Fire District Offices	Fire District
Porter Garage	22495 Foresthill Road	Storage	Fire District
Monte Verde Property	4909 Portofino Drive	1 Acre Future Fire Station Site	Fire District
Eaglecrest Property	20088 Eaglecrest Drive	.33 Acre Future Fire Station Site	Fire District

BUILDINGS AND GROUNDS			
ACCOUNT	DESCRIPTION	2020-2021	2021-2022
63000-302	Cleaning supplies	\$4,000.00	\$4,000.00
63000-308	Building maintenance	\$5,210.00	\$5,210.00
63000-330	Pest Control	\$1,834.00	\$2,100.00
63335-340	Electricity	\$8,481.00	\$10,990.00
63335-350	Propane	\$8,608.00	\$6,700.00
63335-360	Telephone and Cell	\$7,722.00	\$8,191.00
63335-370	Water	\$6,537.00	\$6,699.00
TOTAL STATIONS AND GROUNDS		\$42,392.00	\$43,890.00

SUMMARY OF EXPENDITURES

SUMMARY OF GENERAL FUND EXPENDITURES

BUDGET SECTION	2020-2021 TOTAL	2021-2022 TOTAL
Salaries and Benefits Total	\$1,424,550.77	\$1,465,249.64
Firefighter Health and Safety Total	\$16,937.00	\$16,110.00
Community Risk Reduction Total	\$2,900.00	\$900.00
Emergency Preparedness	\$2,800.00	\$0.00
Emergency Operations Total	\$60,755.00	\$37,228.00
Administrative Services Total	\$175,352.24	\$227,827.26
Support Services Total	\$66,880.00	\$70,127.05
Buildings and Grounds Total	\$42,392.00	\$43,890.00
Inter-Departmental Transfer-Out (General Fund Reserve)	\$84,816.57	\$8,995.57
Inter-Departmental Transfer-Out (Capital Improvement Fund Reserve)	\$114,291.00	\$155,171.45
TOTAL EXPENDITURES	\$1,991,674.58	\$2,036,183.45

2021-2022 Total Revenue and Total Expenditures (Including Reserve Fund Contributions)

Total Revenue – All Sources	\$2,036,183.45
Total Expenditures	\$2,036,183.45

RESERVE BALANCES

GENERAL FUND RESERVE

The General Reserve Fund is in effect the District's Savings account. Also known as unrestricted reserves, this fund receives revenue from annual budgeted contributions as directed by the Board of Directors an any year end General Fund surplus. Most government agencies establish a Reserve Balance Policy, budgeting a small portion of the General Fund toward savings each year. Reserves can be used as directed by the Board of Directors and would typically be utilized to fund planned and unplanned District needs such as a roof repair, equipment failure, economic downturn, or vehicle replacement.

	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Beginning Balance	\$328,911.00	\$328,911.00	\$328,810.00	\$328,810.00	\$328,810.00	\$328,810.00	\$281,810.00
Added Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Expenditures	\$0.00	(\$101.00)	\$0.00	\$0.00	\$0.00	(\$47,000.00)	0.00
Ending Balance	\$328,911.00	\$328,810.00	\$328,810.00	\$328,810.00	\$328,810.00	\$281,810.00	\$281,810.00

DEVELOPMENT MITIGATION RESERVE FUND

The Fire District charges developers a fee designed to off-set the cost impact of additional homes and businesses on district operations. Revenue generated by Developer Fees are considered restricted funds as they cannot be used for the daily operation of the Fire District and are restricted by law to the purchase of capital items and equipment. Capital items and equipment are tangible assets such as buildings, non-disposable equipment, vehicles and tools that an organization uses to deliver service.

	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Beginning Balance	\$81,585.00	\$81,585.00	\$31,019.00	\$106,632.00	\$158,535.00	\$213,203.00	\$125,446.00
Added Revenue	\$0.00	\$0.00	\$75,613.00	\$51,903.00	\$54,668.00	\$48,950.00	\$41,000.00
Expenditures	\$0.00	\$50,566.00	\$0.00	\$0.00	\$0.00	\$136,707.00	\$51,300.00
Ending Balance	\$81,585.00	\$31,019.00	\$106,632.00	\$158,535.00	\$213,203.00	\$125,446.00	\$115,146.00

RESERVE BALANCES

CAPITAL IMPROVEMENT PLAN RESERVE FUND

The Capital Improvement Plan forecasts the cost and frequency of capital equipment maintenance and replacement. The plan approved by the Board of Directors in June 2019, provides a fiscal plan for the continued funding of District capital tools, equipment, and apparatus.

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Beginning Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Added Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$114,291.00
Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$114,291.00
Ending Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

SICK LEAVE ACCRUED LIABILITY RESERVE

Full time District employees receive paid annual sick leave and can carry forward unused sick leave balances. Having sick leave balances on the books without funding to pay for the cost of sick leave presents an unfunded liability for the District. To provide funding for accrued sick leave, all funding scheduled for sick leave not used in the current Fiscal Year is moved to the Sick Leave Accrued Liability Reserve Fund for use in future years.

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Beginning Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	TBD
Added Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	TBD
Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	TBD
Ending Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	TBD

GENERAL FUND RESERVE BUDGET

GENERAL FUND RESERVE BUDGET

The General Fund Reserve Budget identifies the movement of money from the General Fund to savings (Reserve Account) and movement of the savings to appropriate expense accounts for current year usage.

GENERAL FUND RESERVE	
June 30, 2018 Balance	\$328,810.00
June 30, 2019 Balance	\$228,810.00
June 30, 2020 Balance	\$228,810.00 - TBD

GENERAL FUND RESERVE REVENUE			
ACCOUNT	DESCRIPTION	2019-2020	2020-2021
	General Fund Contribution	\$50,000.00	\$50,000.00
	Reserve Fund Interest	\$3,000.00	\$3,000.00

GENERAL FUND RESERVE EXPENDITURES			
ACCOUNT	DESCRIPTION	2019-2020	2020-2021
	Station 90 Damage Assessment	\$11,590.00	\$0.00
	OES Safe Act Engine – Engine 88 (plus shop charges of \$512.28)	\$40,512.28	\$0.00
	Measure B Election Service Fee	\$24,927.42	\$0.00
	LifePak Monitors (2)	\$52,350.86	
	District Share of Federal Grants in Application	\$0.00	\$44,708.00
	Inter-Departmental Transfer-Out to General Fund	\$0.00	\$0.00
	Inter-Departmental Transfer-Out to Capital Improvement Fund	\$0.00	\$0.00
TOTAL GENERAL FUND RESERVE EXPENDITURES		\$129,380.56	\$44,708.00

DEVELOPMENT MITIGATION BUDGET

DEVELOPMENT MITIGATION BUDGET

California law requires that the District budget Development Mitigation Funds separate from the General Fund. Separating the budgets allows for more accurate and transparent tracking of the use of funds designated by Assembly Bill 1600. Development Mitigation Funds cannot be used for daily operations, salaries, services, or disposable/consumable items, and must be restricted to the purchase of capital goods.

DEVELOPMENT MITIGATION RESERVE FUND	
June 30, 2018 Balance	\$213,203.00
June 30, 2019 Balance	\$125,446.00
June 30, 2020 Balance	TBD

DEVELOPMENT MITIGATION REVENUE			
ACCOUNT	DESCRIPTION	2019-2020	2020-2021
41100	Development Fees	\$41,000.00	\$41,000.00
41920	Reserve Fund Interest	\$00.00	\$2,500.00

DEVELOPMENT MITIGATION EXPENDITURES			
ACCOUNT	DESCRIPTION	2019-2020	2020-2021
84450	Station 88 Generator	\$7,765.00	\$0.00
84450	Administration Generator Replacement	\$8,000.00	\$0.00
84450	Direct Payment for add-ons to Engine 90	\$42,615.03	\$0.00
84450	2017 Fire Engine Lease Payment	\$51,300.00	\$51,300.00
TOTAL DEVELOPMENT MITIGATION RESERVE FUND EXPENDITURES		\$109,680.03	\$51,300.00

CAPITAL IMPROVEMENT PLAN BUDGET

CAPITAL IMPROVEMENT PLAN BUDGET

The Capital Improvement Plan forecasts the cost and frequency of capital equipment maintenance and replacement. The plan approved by the Board of Directors in June 2019, provides a fiscal plan for the continued funding of District capital tools, equipment, and apparatus. The Capital Improvement Budget illustrates the annual use of funds committed to funding the Capital Improvement Plan,

CAPITAL IMPROVEMENT PLAN RESERVE FUND	
June 30, 2018 Balance	\$0.00
June 30, 2019 Balance	\$0.00
June 30, 2020 Balance	\$0.00

CAPITAL IMPROVEMENT PLAN REVENUE			
ACCOUNT	DESCRIPTION	2019-2020	2020-2021
	General Fund Contribution	\$0.00	\$114,291.00
	Reserve Fund Interest	\$0.00	\$0.00

CAPITAL IMPROVEMENT PLAN EXPENDITURES			
ACCOUNT	DESCRIPTION	2019-2020	2020-2021
	Replacement Hose	\$4,295.00	\$9,540.00
	Motorized Hose Reel	\$1,700.00	\$0.00
	Radios	\$6,938.00	\$0.00
	Building Maintenance	\$6,000.00	\$0.00
	Station Fixtures and Furniture	\$2,000.00	\$0.00
	Computer Equipment	\$1,000.00	\$0.00
	Firefighter Safety Gear (PPE)	\$5,000.00	\$0.00
	Portable Ground Monitor	\$0.00	\$2000.00
	Paint Station 88	\$0.00	\$5,250.00
	Ambulance Lease Payment – Braun 2017 (Payment 2 of 5)	\$0.00	\$31,116.00
	Ambulance Lease Payment – Leader 2020 (Payment 1 of 5)	\$0.00	\$32,593.00
	360 Camera for Engine 90	\$0.00	\$714.00
	Cabinet Locks Engine 90	\$0.00	\$1,500.00
	Winch for New Leader Ambulance	\$0.00	\$2,500.00
	Four Gas Detector	\$0.00	\$800.00
	Washer Dryer for Station 90	\$0.00	\$1,500.00
	Dishwasher for Station 90	\$0.00	\$500.00
	Electrical work at Station 88	\$0.00	\$5,000.00
	Lucas Device (Payment 1 of 3)	\$0.00	\$6,426.00
	Power Cots (2) (Payment 1 of 3)	\$0.00	\$14,852.00
TOTAL CAPITAL IMPROVEMENT PLAN RESERVE FUND EXPENDITURES		\$26,933.00	\$114,291.00

SICK LEAVE ACCRUED LIABILITY RESERVE BUDGET

SICK LEAVE ACURED LIABILITY RESERVE BUDGET

Full time District employees receive paid annual sick leave and can carry forward unused sick leave balances. Having sick leave balances on the books without funding to pay for the cost of sick leave presents an unfunded liability for the District. To provide funding for accrued sick leave, all funding scheduled for sick leave not used in the current Fiscal Year is moved to the Sick Leave Accrued Liability Reserve Fund for use in future years.

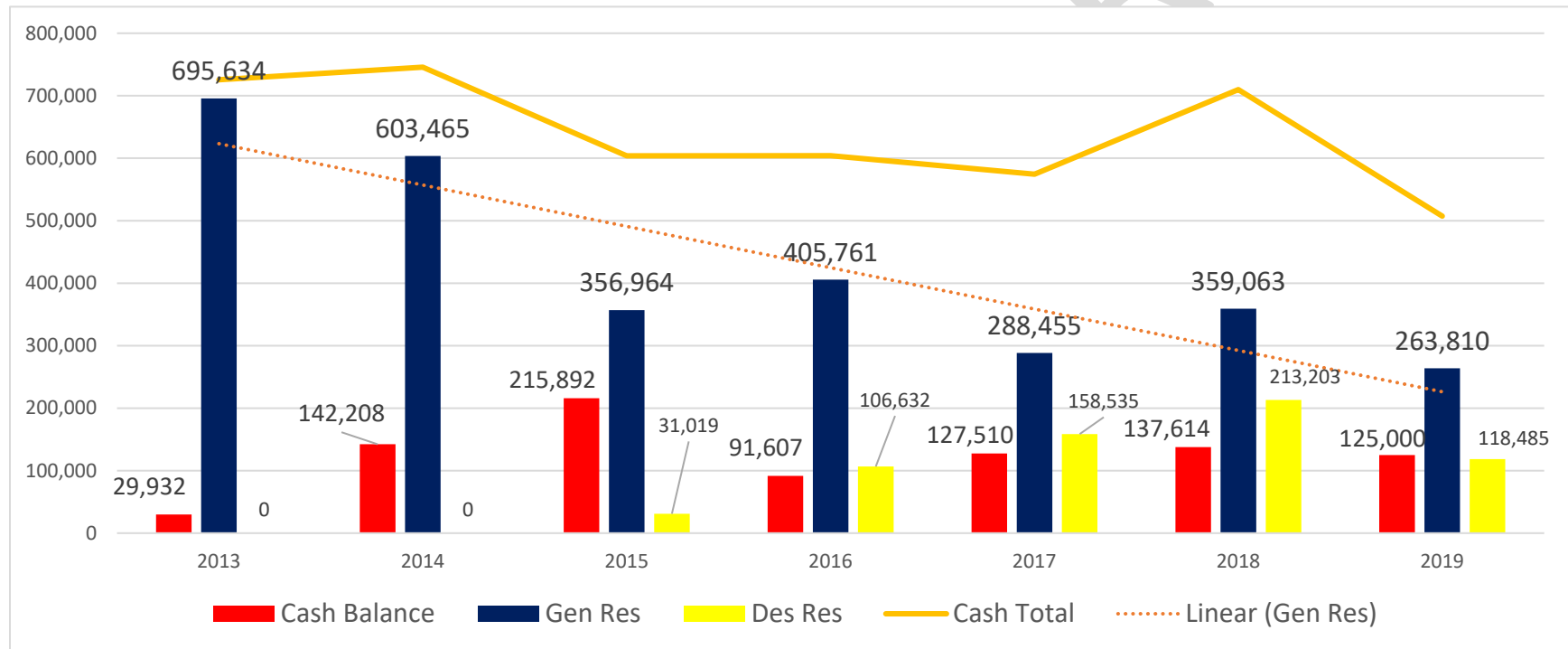
SICK LEAVE ACCRUED LIABILITY RESERVE FUND	
June 30, 2018 Balance	\$0.00
June 30, 2019 Balance	\$0.00
June 30, 2020 Balance	\$0.00

SICK LEAVE ACCRUED LIABILITY REVENUE			
ACCOUNT	DESCRIPTION	2018-2019	2019-2020
	Inter-Departmental Transfer-In	\$0.00	\$0.00
	Reserve Fund Interest	\$0.00	\$0.00

SICK LEAVE ACCRUED LIABILITY TRASFERS			
ACCOUNT	DESCRIPTION	2018-2019	2019-2020
	Inter-Departmental Transfer-Out Sick Leave Pay	\$0.00	\$0.00
TOTAL SICK LEAVE ACCRUED LIABILITY RESERVE FUND TRANSFERS		\$0.00	\$0.00

END OF YEAR BALANCES

END OF FISCAL YEAR BALANCES



CONCLUSION

CONCLUSION

The 2020-2021 Fiscal Year Budget presents the community with a General Fund balanced budget. Additional revenue developed through community support of Measure B is providing much need fiscal relief to the District. The District has invested a large portion of the new tax revenue to improve employee salaries and benefits so the District can reduce employee turnover and attract qualified candidates. The Fire District will continue to utilize the reserve policy, setting aside a minimum of \$50,000.00 for reserves and \$100,000.00 to fund the long-term Capital Improvement Plan. Funding set aside for reserves will be used in future years to purchase new apparatus and capital equipment, cover the cost of unexpected expenditures, and provide economic stability in times of lowered property values.

The Foresthill Fire District remains substantially underfunded when compared to like Districts and communities. Efforts to identify additional funding will remain one of the organization's top priorities.