



# **FORESTHILL FIRE PROTECTION DISTRICT**

**Fiscal Year 2020/2021**

**Annual Budget and Operational Plan**

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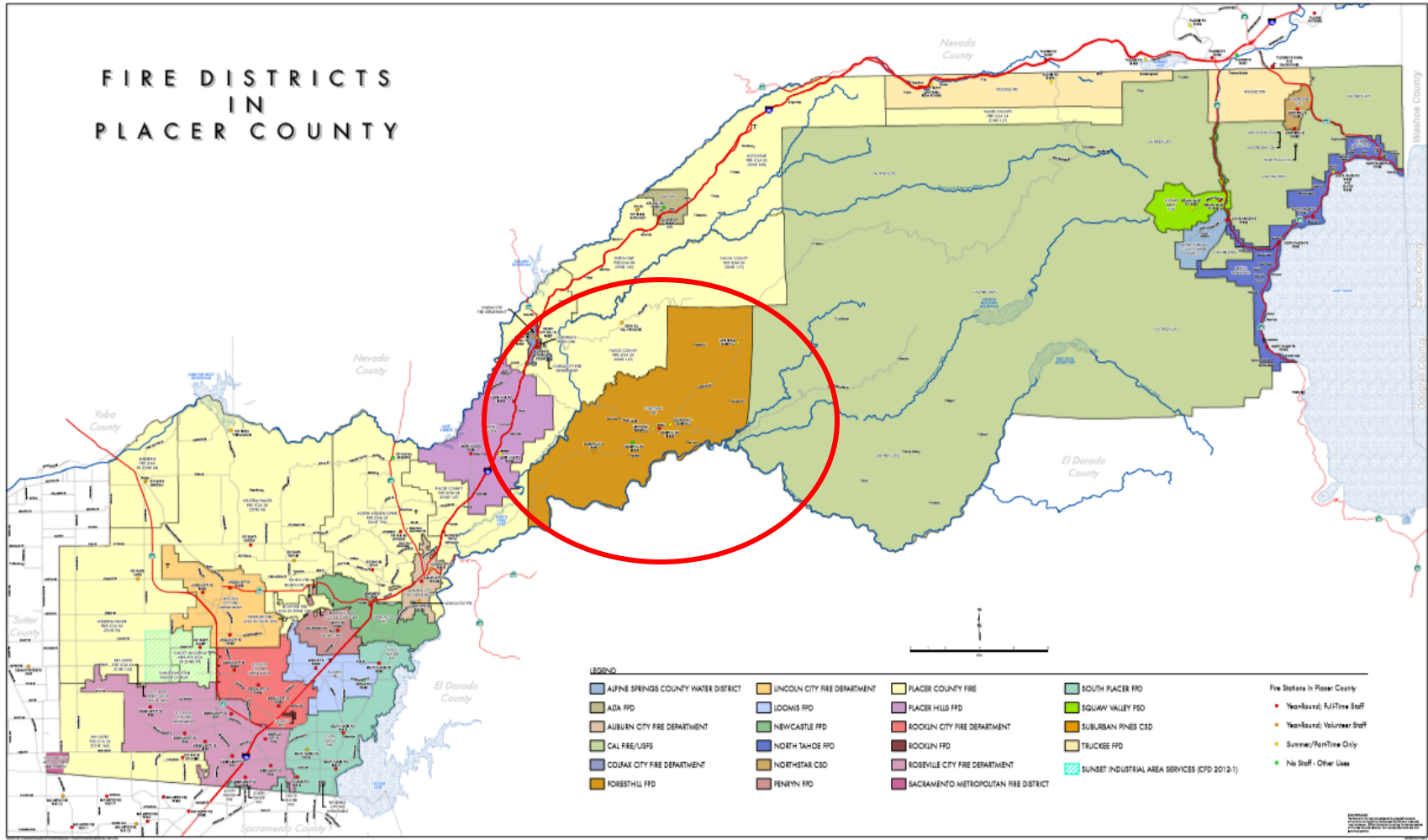
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## BOARD OF DIRECTORS MESSAGE

# 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 neighbouring 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 has a part-time (20 hours per week) Fire Chief. The Fire Chief operates the District with one (1) Full-time Office Manager, one (1) part-time (8 hour per week) 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.

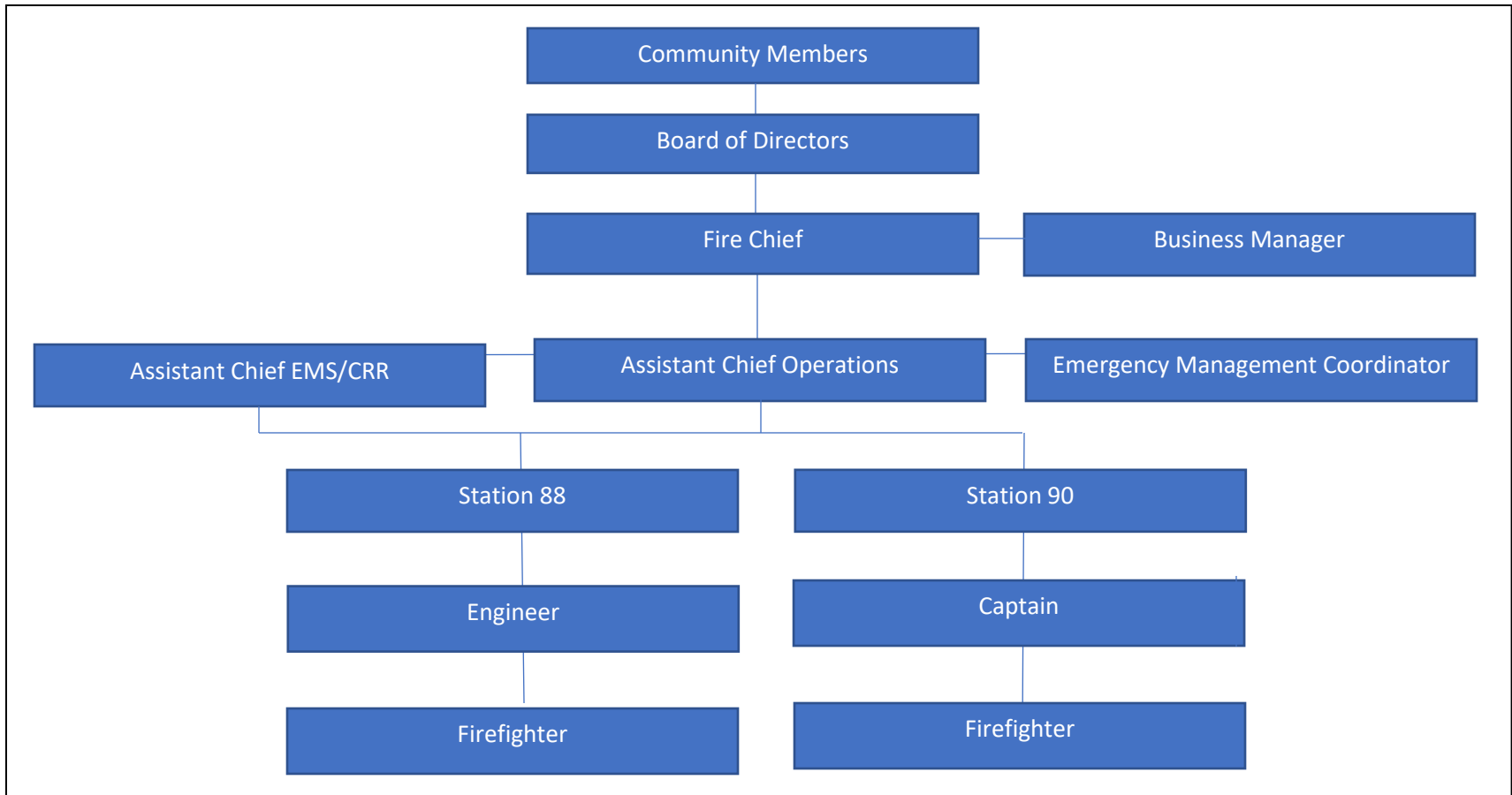
The District operates 2 fire stations staffed with 2 personnel at each station and maintains Advanced Life Support Ambulance service. During calendar year 2019, the Fire District responded to over 700 emergency calls, with the largest percentage of these as requests for medical services.

**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. Community Outreach
  - a. Provide regular articles and information to local media sources and on social media platforms.
  - b. Increase social media presence to include Instagram, Twitter, Next Door, and on District Web Page.
  - c. Work with allied agencies to improve early notification and communication during emergencies including Alert AM Radio Station and family radio system (GRMS) Plan.
  - d. Work with allied agencies to improve evacuation planning and temporary safe refuge areas.
  - e. Actively participate at community events with public education.
2. Develop District Strategic Plan.
3. Update Board Bylaws and implement Lexipol policy manual.
4. Complete needed facility repairs, maintenance, and clean-up.
5. Community Volunteer Program – “You don’t need to be a firefighter to be a volunteer”.
6. Improve maintenance of area fire access roads and expand defensible space inspections.
7. Evaluate annexation of ambulance response zone (outside current fire district boundary) into fire district and/or a wilderness EMS response subsidy.
8. Negotiate new hydrant maintenance agreement with Foresthill Public Utility District.
9. Explore non-traditional grant, foundation, and California Joint Apprentice funding.

## 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 1<sup>st</sup> and ending the following June 30<sup>th</sup>. 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**

*The Foresthill Fire District will strive to protect life and property in our community by providing the highest quality fire, medical and rescue service possible within the limits of our resources. We will utilize professionalism and compassion to respond quickly, solve problems and be nice.*

### **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 second 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**

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**

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 30<sup>th</sup>). 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, 2020

GENERAL FUND RESERVES		
ACCOUNT	DESCRIPTION	AMOUNT
	Unassigned cash on hand	214,000.00
	Board designated reserves	188,000.00
<b>TOTAL GENERAL FUND RESERVES</b>		<b>\$402,000.00</b>

SICK LEAVE LIABILITY RESERVE		
ACCOUNT	DESCRIPTION	AMOUNT
	Accrued Sick Leave Reserve	\$34,816.57
<b>TOTAL GENERAL FUND RESERVES</b>		<b>\$34,816.57</b>

DEVELOPMENT MITIGATION FUND		
ACCOUNT	DESCRIPTION	AMOUNT
41100	Developer Fees	\$244,000.00
<b>TOTAL DEVELOPER MITIGATION FUND</b>		<b>\$244,000.00</b>

CAPITAL IMPROVEMENT PLAN RESERVE		
ACCOUNT	DESCRIPTION	AMOUNT
	Capital Improvement Reserve	\$0.00
<b>TOTAL GENERAL FUND RESERVES</b>		<b>\$0.00</b>

# 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) - \$350,395.70**

**SPECIAL TAX – MEASURE B REVENUE (Account 41200 in chart below) - \$759,703.98**

PROPERTY TAX REVEUNE			
ACCOUNT	DESCRIPTION	2019/2020	2020/2021
40100	Current Secured Property Tax	\$472,250.00	\$489,413.33
40200	Unitary Tax	\$12,114.00	\$12,195.01
40300	Current Unsecured Property Tax	\$10,458.00	\$11,061.34
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	\$264.00	\$299.63
40700	Supplemental Property Tax - Current	\$7,604.00	\$6,571.90
40710	Supplemental Property Tax - Prior	\$0.00	\$0.00
40900	Other	\$10.00	\$244.04
41200	Measure M Parcel Tax	\$340,190.00	\$350,395.70
	Measure B Parcel Tax	\$740,130.00	\$759,703.98
41700	Homeowners Property Tax Reduction	\$3,414.45	\$3,297.51
<b>TOTAL REVENUE PROPERTY TAX</b>		<b>\$1,586,434.45</b>	<b>\$1,633,182.44</b>

## 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 42100 lists the total estimated ambulance bills for the Fiscal Year and is based on historic payor mix, Account 42500 (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	2019/2020	2020/2021
42100	Ambulance Transport Fees	\$834,451.00	\$1,083,549.44
42500	Statutory Write Down	-\$590,833.80	-\$779,325.94
42600	GEMT – Federal Reimbursement	\$0.00	0.00
<b>TOTAL AMBULANCE REVENUE</b>		<b>\$243,515.20</b>	<b>\$304,223.50</b>

# 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	2019/2020	2020/2021
41910	Interest - General Reserve	\$3,000.00	\$3000.00
<b>TOTAL INTEREST REVENUE</b>		<b>\$3,000.00</b>	<b>\$3000.00</b>

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	2019/2020	2020/2021
41920	Interest - Developer Mitigation Fund	\$2,500.00	\$2,500.00
<b>TOTAL INTEREST REVENUE</b>		<b>\$2,500.00</b>	<b>\$2,500.00</b>

## GENERAL FUND REVENUES

### OTHER REVENUES

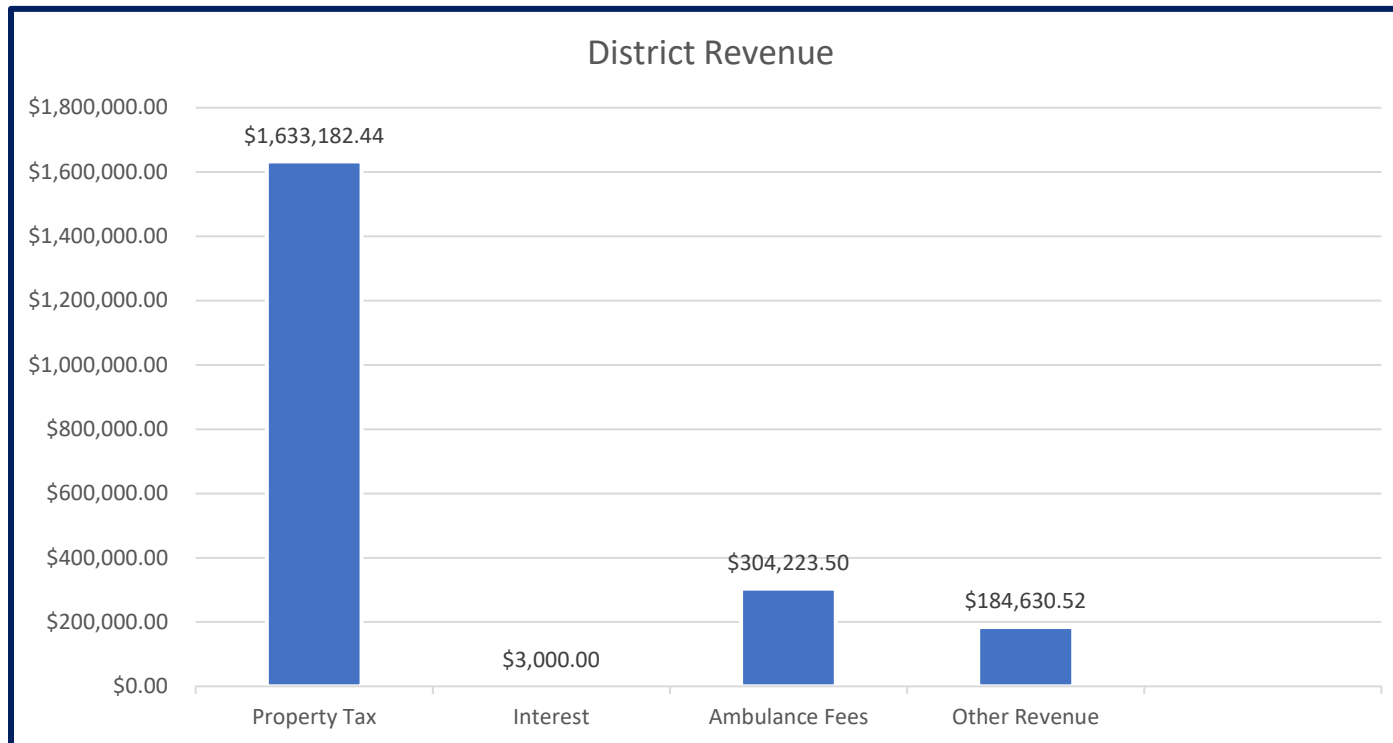
In addition to Property Tax, Ambulance Fees and Interest, the Fire District receives revenue from several miscellaneous sources. Detailed below, OTHER REVENUES include money from grants, special event and filming permits, fire prevention inspection fees, report reproduction fees, donations and mutual aid reimbursement which are funds paid to the District for response to State and Federal emergency incidents. Revenue identified as OTHER represents a small amount of the overall District revenue.

REVENUE – OTHER (GENERAL FUND)			
ACCOUNT	DESCRIPTION	2019/2020	2020/2021
43010	Placer County Water	\$18,300.00	\$18,300.00
43100	Movie and Special Events fees	\$2,520.00	\$00.00
43200	Prevention and inspection fees	\$5,000.00	\$5,000.00
43210	Report copy fees	\$75.00	\$50.00
43400	Grant funding	\$160,000.00	\$15,000.00
43900	Miscellaneous Revenue	\$10,195.00	\$1,932.00
45000	Sale of Property	\$1,042.09	\$0.00
48900	Donations	\$96,344.84	\$10,000.00
	Mutual Aid Reimbursement	\$0.00	\$1,951.20
	Work Compensation Reimbursement	\$0.00	\$0.00
	2019-2020 Encumbered Funds	\$0.00	\$132,397.32
<b>TOTAL REVENUE - OTHER</b>		<b>\$293,476.93</b>	<b>\$184,630.52</b>

# REVENUE SUMMARY

## GENERAL FUND REVENUE SUMMARY – ALL SOURCES OF GENERAL FUND REVENUE

<b>TOTAL PROPERTY AND SPECIAL TAX REVENUE</b>	<b>\$1,633,182.44</b>
<b>TOTAL INTEREST REVENUE</b>	<b>\$3,000.00</b>
<b>TOTAL AMBULANCE TRANSPORT REVENUE</b>	<b>\$304,223.50</b>
<b>TOTAL REVENUE - OTHER</b>	<b>\$184,630.52</b>
<b>TOTAL REVENUE</b>	<b>\$2,125,036.46</b>



## 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 a full-time Office Manager a part-time Administrative Assistant a part-time Fire Chief and two (2) part-time Assistant Chiefs.

### **EMPLOYEE SUMMARY**

<b>JOB TITLE</b>	<b>NUMBER OF AUTHORIZED POSITIONS</b>	<b>COMMENTS</b>
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	0.20	Part-time Admin Assistant 8 hours per week

**LABOR  
EXPENSES  
SUMMARY**

<b>SALARIES AND BENEFITS</b>			
<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>2019-2020</b>	<b>2020-2021</b>
51001-10-1	Salary - Fire Chief	\$115,400.00	\$60,000.00
51001-10-2	Salary – Assistant Fire Chiefs (2)	\$0.00	\$50,620.00
51001-11-1	Salary – Office Manager	\$47,840.00	\$55,390.40
51001-11-2	Salary - Administrative Assistant	\$00.00	\$6,000.00
51001-12	Salary – Captain (3)	\$209,664.00	\$228,387.70
51001-13	Salary - Engineers (3)	\$193,065.60	\$203,478.84
51001-16	Salary - Firefighter ALS (5)	\$276,640.00	\$310,098.94
51001-20	Salary - Part-Time staffing (1 FTE)	\$52,066.56	\$55,677.44
51001-21	Salary – Paramedic Pay	\$32,497.92	00.00
51001-22	Stipend - Student Firefighter	\$5,000.00	\$5,400.00
51001-25	Payroll Tax – Unemployment Ins	\$32,056.75	\$8,680.68
51001-26	Payroll Tax – State Disability Tax	\$9,428.46	\$10,987.73
51001-27	Payroll Tax – Social Security/Medicare	\$72,127.69	\$84,056.10
51001-28	Healthcare – Employer contribution	\$129,600.00	\$144,000.00
51001-993	Retirement – 457 Plan ER contribution	\$70,089.79	\$71,762.03
51001	Overtime – Discretionary	\$5000.00	\$9,000.00
51001	Overtime – Vacation Coverage	\$52,803.36	\$54,671.54
51002-161	Overtime - Sick Leave Coverage	\$35,202.24	\$36,447.69
51001	Overtime – Federally Required (FLSA)	\$19,067.88	00.00
51001-XX	Overtime - Training	00.00	\$5,000.00
51001-XX	Overtime – Red Flag Staffing	00.00	\$9,000.00
	Overtime – Station Staffing	00.00	\$17,000.00
	Overtime-Reimbursed	0.00	0.00
51002-171	Out of class pay	\$5,000.00	\$1,000.00
	Holiday Pay	\$14,667.60	00.00
<b>TOTAL SALARIES AND BENEFITS</b>		<b>\$1,377,217.85</b>	<b>\$1,426,659.09</b>

**NOTES**

The following payroll categories have changes and show \$0.00 this year:

Paramedic pay, FLSA pay, and Holiday pay, have been moved into base hourly salary.

## 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	2019-2020	2020-2021
72555-153	Occu-med - Physicals	\$3,306.00	\$1,845.00
82840-142	Gloves, shrouds, helmet parts	\$0.00	\$1,471.00
82840-143	Uniforms	\$5,000.00	\$10,254.00
62439-123	Fitness program	\$1,800.00	\$1,800.00
	Employee Assistance Program	\$700.00	\$711.00
	Firefighter PPE	\$0.00	\$13,000.00
	Vaccination co-pays	\$0.00	\$300.00
	PPE Cleaning and Repair	\$00.00	\$1,700.00
<b>TOTAL FIREFIGHTER HEALTH AND SAFETY</b>		<b>\$10,806.00</b>	<b>\$31,081.00</b>

### 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	2019-2020	2020-2021
	General Fund Transfers Out	\$150,000.00	\$199,107.57
	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	2019-2020	2020-2021
72555-139	Fire Prevention supplies	\$0.00	\$0.00
72555-140	Community education materials	\$0.00	\$0.00
	Books and Publications	\$0.00	\$600.00
62439-126	Arson Task Force membership	\$100.00	\$200.00
	Fire Prevention Officers Dues	\$0.00	\$100.00
	Wildfire Danger Information Program	\$00.00	\$2,000.00
<b>TOTAL FIRE PREVENTION</b>		<b>\$100.00</b>	<b>\$2,900.00</b>

## 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 commonly known as a Department Operations Center (DOC) housed at the Fire Administration building to improve coordination during extended and large emergencies impacting the communities we serve.

EMERGENCY PREPAREDNESS			
ACCOUNT	DESCRIPTION	2019-2020	2020-2021
72555-139	Meals Ready to Eat	\$0.00	\$1,000.00
72555-140	DOC Supplies	\$0.00	\$1,800.00
	AM Alert Radio System	\$0.00	\$55,000.00
<b>TOTAL EMERGENCY PREPAREDNESS</b>		<b>\$0.00</b>	<b>\$57,800.00</b>

# 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	2019-2020	2020-2021
62000-190	Small tools and equipment	\$8,160.00	\$8,965.00
62001-203	EMS Equipment for ambulances	\$13,000.00	\$4,000.00
62001-204	Medical supplies and medications	\$20,000.00	\$20,000.00
72556-228	EMS educational expense	\$0.00	\$0.00
82844-144	Training – Fire and EMS	\$4,400.00	\$13,700.00
82844-145	Fire training equipment & supplies	\$00.00	\$14,090.00
82844-224	Employee Medical Certification fees	\$900.00	\$0.00
82844-233	Training – Medical related	\$00.00	\$0.00
<b>TOTAL EMERGENCY OPERATIONS</b>		<b>\$46,460.00</b>	<b>\$60,755.00</b>

# EXPENDITURES

## ADMINISTRATION

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	2019-2020	2020-2021
51315-108	Worker compensation insurance	\$66,650.00	\$53,715.00
62140-112	Liability Insurance	\$18,881.00	\$23,100.00
62439-122	Placer Chiefs Association	\$360.00	\$360.00
62508-135	Special tax - collection fee	\$10,803.00	\$11,077.00
62508-163	Election charges	\$24,947.42	\$5,000.00
62517-126	Property tax collection fee	\$8,514.00	\$5,178.00
72523-127	Postal Expense	\$500.00	\$500.00
72523-128	Special Printing	\$1,000.00	\$1,500.00
72523-129	Copier Lease	\$5,000.00	\$3,500.00
72523-130	Office Equip & Toner	\$250.00	\$1,000.00
72523-131	Computer Equipment (Moved to CIP)	\$0.00	\$0.00
72523-138	Meeting expense	\$200.00	\$200.00
72523-212	Office supplies	\$1,118.00	\$1,200.00
72555-132	Legal services	\$6,000.00	\$6,000.00
72555-134	CPA annual required audit	\$4,950.00	\$5,500.00
72555-136	Incident report software license	\$2,155.00	\$2,155.00
72555-157	Banking fees - FIRE	\$1,250.00	\$300.00
72555-164	Accounting Services	\$4,680.00	\$4,680.00
<b>SUB-TOTAL ADMINISTRATIVE SERVICES (This page)</b>		<b>\$157,258.42</b>	<b>\$124,965.00</b>

# EXPENDITURES

## 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	2019-2020	2020-2021
72555-167	Payroll processing	\$3,000.00	\$3,500.00
72555-168	Information Technology	\$7,008.00	\$7,668.00
72555-183	Target solutions on-line training	\$3,500.00	\$1,800.00
72555-184	Scheduling software	\$2,310.00	\$2,500.00
72555-185	Promotional testing	\$2,500.00	\$1,250.00
72555-192	Lexipol – Policy manual service	\$3,500.00	\$4,000.00
	Cloud based inident reporting	\$0.00	\$8,190.00
72556-213	DMV Licensing (Driver Trainers)	\$450.00	\$0.00
72556-222	Banking fees - Ambulance	\$450.00	\$300.00
72556-223	Local EMS Agency service fee	\$720.00	\$720.00
72556-226	Ambulance billing fee 4.9%	\$15,000.00	\$14,751.00
	GEMT QAF Program	\$0.00	\$8,000.00
72556-229	GEMT Admin Fee	\$250.00	\$0.00
83547-152	LAFCO Membership fee	\$900.00	\$800.00
	Background Investigations	\$2,500.00	\$2,400.00
	International Fire Chiefs Assoc.	\$0.00	\$380.00
	Advertising	\$0.00	\$500.00
	Employee Recognition Program	\$0.00	\$438.00
<b>SUB-TOTAL ADMINISTRATIVE SERVICES (This page)</b>		<b>\$42,088.00</b>	<b>\$57,197.00</b>
<b>SUB-TOTAL ADMINISTRATIVE SERVICES (Page 22)</b>		<b>\$157,258.42</b>	<b>\$124,965.00</b>
<b>TOTAL ADMINISTRATIVE SERVICES</b>		<b>\$199,346.42</b>	<b>\$182,162.00</b>

## 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	2019-2020	2020-2021
62290-115	Fire Engine parts, repairs, maintenance	\$19,029.50	\$15,000.00
62290-116	Fire Engine tires	\$8,100.00	\$5,000.00
62291-208	Ambulance parts and repairs	\$7,000.00	\$5,000.00
62291-209	Ambulance tires	\$2,000.00	\$2,000.00
72555-137	Radio equipment and repair	\$2,000.00	\$1,400.00
	Fire Extinguisher Service	\$538.00	\$600.00
7255-180	Ladder testing	\$750.00	\$515.00
72555-181	Call notification system fee	\$350.00	\$400.00
72555-188	Bauer Breathing Air Compressor service	\$1,200.00	\$1,204.00
72555-191	Jaws of Life annual service	\$2,000.00	\$1,000.00
72556-214	Cardiac monitor annual service	\$3,000.00	\$3,000.00
72556-227	Ambulance gurney annual service	\$2,000.00	\$1,121.00
82770-141	Fuel for Ambulances and Fire Engines	\$25,000.00	\$25,000.00
	Posi-Check Fit Test System	\$0.00	\$1,540.00
	Pump Testing – Annual	\$0.00	\$1,700.00
	Lucas Device Annual Service	\$0.00	\$0.00
	Hydrant Maintenance	\$0.00	\$2,000.00
	Generator Service	\$0.00	\$400.00
<b>TOTAL SUPPORT SERVICES</b>		<b>\$72,967.50</b>	<b>\$66,880.00</b>

# 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	Placer County
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	2019-2020	2020-2021
62000-110	Cleaning supplies	\$3,600.00	\$4,000.00
62405-117-121	Building maintenance	\$2,250.00	\$5,270.00
	Pest Control	\$1,362.00	\$1,834.00
82965-148	Electricity	\$10,000.00	\$8,481.00
82965-149	Propane	\$3,800.00	\$8,608.00
82965-150	Telephone and Cell	\$11,000.00	\$8,377.00
82965-151	Water	\$6,000.00	\$6,537.00
	Station 90 Repairs		\$54,581.00
<b>TOTAL STATIONS AND GROUNDS</b>		<b>\$38,012.00</b>	<b>\$97,688.00</b>

## SUMMARY OF EXPENDITURES

### SUMMARY OF GENERAL FUND EXPENDITURES

BUDGET SECTION	2019-2020 TOTAL	2020-2021 TOTAL
Salaries and Benefits Total	\$1,377,217.85	\$1,426,659.09
Firefighter Health and Safety Total	\$10,106.00	\$31,081.00
Community Risk Reduction Total	\$100.00	\$2,900.00
Emergency Preparedness	\$0.00	\$57,800.00
Emergency Operations Total	\$46,460.00	\$60,755.00
Administrative Services Total	\$199,346.42	\$182,162.00
Support Services Total	\$72,967.50	\$66,880.00
Buildings and Grounds Total	\$38,012.00	\$97,688.00
Inter-Departmental Transfer-Out (General Fund Reserve)	\$50,000.00	\$50,000.00
Inter-Departmental Transfer-Out (Capital Improvement Fund Reserve)	\$100,000.00	\$114,291.00
Inter-Departmental Transfer-Out (Vacation and Sick Leave Reserve)	\$00.00	\$34,816.57
<b>TOTAL EXPENDITURES</b>	<b>\$1,894,209.77</b>	<b>\$2,125,032.66</b>

### 2019-2020 Total Revenue and Total Expenditures (Including Reserve Fund Contributions)

<b>Total Revenue – All Sources</b>	<b>\$2,125,036.46</b>
<b>Total Expenditures</b>	<b>\$2,125,032.66</b>

## 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	\$0.00
	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
<b>TOTAL GENERAL FUND RESERVE EXPENDITURES</b>		<b>\$129,380.56</b>	<b>\$44,708.00</b>

## 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
<b>TOTAL DEVELOPMENT MITIGATION RESERVE FUND EXPENDITURES</b>		<b>\$109,680.03</b>	<b>\$51,300.00</b>

# 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

<b>CAPITAL IMPROVEMENT PLAN EXPENDITURES</b>			
<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>2019-2020</b>	<b>2020-2021</b>
	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
<b>TOTAL CAPITAL IMPROVEMENT PLAN RESERVE FUND EXPENDITURES</b>		<b>\$26,933.00</b>	<b>\$114,291.00</b>

## SICK LEAVE ACCRUED LIABILITY RESERVE BUDGET

### SICK LEAVE ACURRED 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.

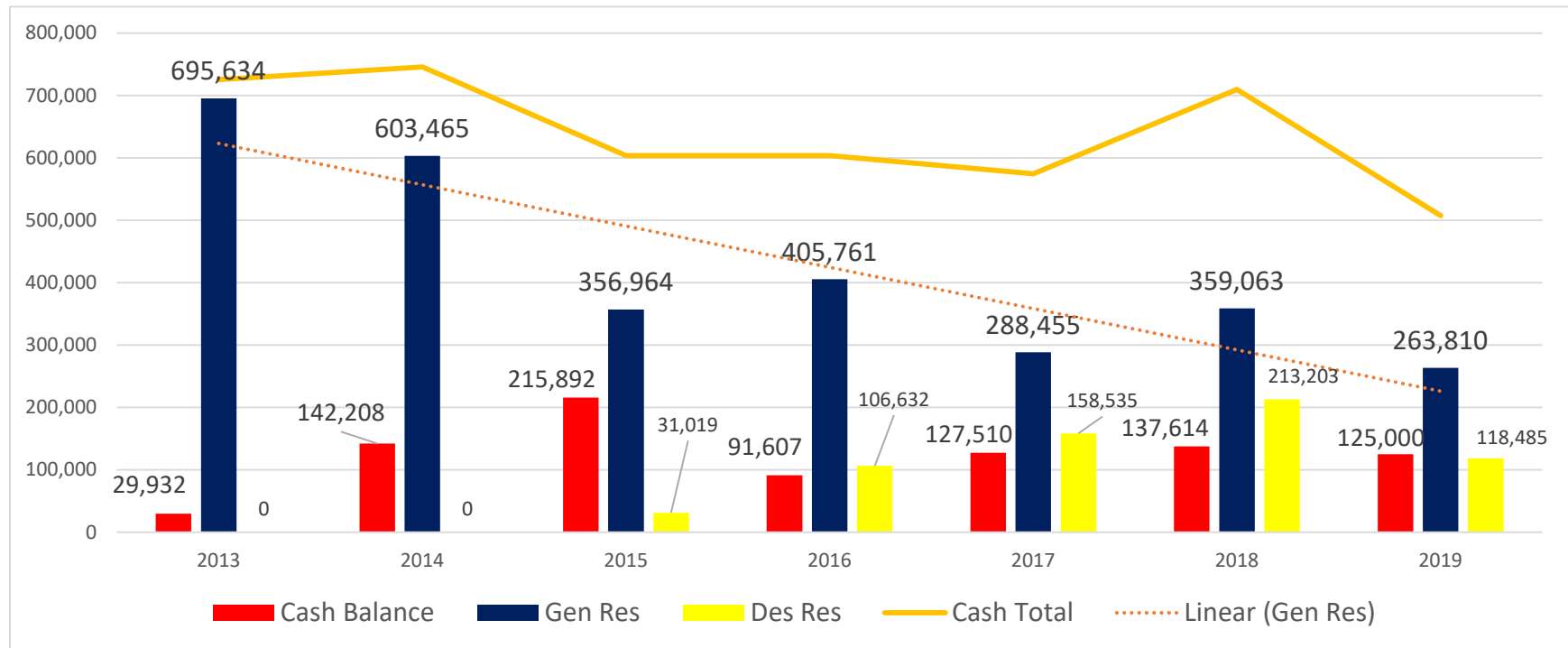
SICK LEAVE ACCURED LIABILITY RESERVE FUND	
June 30, 2018 Balance	\$0.00
June 30, 2019 Balance	\$0.00
June 30, 2020 Balance	\$0.00

SICK LEAVE ACCURED 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 ACCURED LIABILITY TRANFERS			
ACCOUNT	DESCRIPTION	2018-2019	2019-2020
	Inter-Departmental Transfer-Out Sick Leave Pay	\$0.00	\$0.00
<b>TOTAL SICK LEAVE ACCURED LIABILITY RESERVE FUND TRANSFERS</b>		<b>\$0.00</b>	<b>\$0.00</b>

# 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.

	INCOME	EXPENSES		
REVENUE ALL SOURCES	\$ 2,127,868.67			
CAPITAL IMPROVEMENT PLAN		\$ 114,291.00		
GENERAL RESERVE ALLOCATION		\$ 50,000.00	FHF Share of Grants	\$ 44,708.00
EXPENSES SALARY AND BENEFITS		\$ 1,426,659.09		
EXPENSE OPERATIONS		\$ 499,266.00		
VACATION SICK LEAVE RESERVE		\$ 34,816.57		
<b>TOTALS</b>	<b>\$ 2,125,036.46</b>	<b>\$ 2,125,032.66</b>		<b>\$ 3.80</b>

**FORESTHILL FIRE PROTECTION DISTRICT**  
**Budget Detail Worksheet**  
**Fiscal Year 2020-2021**

**Department Name:** FORESTHILL FIRE DISTRICT  
**Sub Budget:** CAPITAL IMPROVEMENT PLAN  
**Account Number and Title:**  
**Sub Account Number:**  
**Account Name:** CAPITAL IMPROVEMENT

**\$114,291**

**Description (Itemization):**

<i>Line</i>	<i>Item Description</i>	<i>2019-2020</i>	<i>2020-2021</i>	<i>Responsible</i>
1	Braun Ambulance Payment #2 of 5		\$31,116.00	
2	Leader Ambulance Payment #1 of 5		\$32,593.00	
3	Ground Monitor		\$2,000.00	
4	Paint Station 88		\$5,250.00	
5	Electrical repair/upgrades at Station 88		\$5,000.00	
6	Washer/Dryer for Station 90		\$1,500.00	
7	Dishwasher Station 90		\$500.00	
8	Lucas Device payment #1 of 3		\$6,426.00	
9	Ambulance power cots (2) payment #1 of 3		\$14,852.00	
10	Gas Detector		\$800.00	
11	Winch for Medic 88		\$2,500.00	
12	Cabinet locks for Engine 90		\$1,500.00	
13	360 degree camera for Engine 90		\$714.00	
14	Hose replacement		\$9,540.00	
15				
16				
17				

**Explanation/Justification:**

#	
1	
2	
3	
4	
5	

**REVENUES**

<b>TAX INCOME</b>	<b>20/21</b>	<b>19/20</b>	<b>Change</b>
Secured Property Tax	\$489,413.33	\$472,250.00	\$17,163.33
Unitary	\$12,195.01	\$12,114.00	\$81.01
Unsecured Property Tax	\$11,061.34	\$10,458.00	\$603.34
Prior Secured Property Tax	\$0.00	\$0.00	\$0.00
Prior Unsecured Property Tax	\$0.00	\$0.00	\$0.00
Railroad Unitary Tax	\$299.63	\$264.00	\$35.63
Supplimental Property Tax	\$6,571.90	\$7,604.00	-\$1,032.10
Prior Supplimental Property Tax	\$0.00	\$0.00	\$0.00
Other Tax Income	\$244.04	\$10.00	\$234.04
<b>TOTAL PROPERTY TAX INCOME</b>	<b>\$519,785.25</b>	<b>\$502,700.00</b>	<b>\$17,085.25</b>

<b>DIRECT CHARGES</b>			
Measure M (2004)	\$350,395.70	\$340,190.00	\$10,205.70
Measure B (2019)	\$759,703.98	\$740,130.00	\$19,573.98
<b>DIRECT CHARGES TOTAL INCOME</b>	<b>\$1,110,099.68</b>	<b>\$1,080,320.00</b>	<b>\$29,779.68</b>

<b>HOMEOWNERS TAX REDUCTION</b>			
Homeowners Tax Reduction	\$3,297.51	\$3,315.00	-\$17.49
<b>TOTAL HOMEOWNERS REDUCTION</b>	<b>\$3,297.51</b>	<b>\$3,315.00</b>	<b>-\$17.49</b>

<b>INTEREST INCOME</b>	<b>20/21</b>	<b>19/20</b>	<b>Change</b>
General Fund Interest	\$3,000.00	\$3,000.00	\$0.00
<b>TOTAL INTEREST INCOME</b>	<b>\$3,000.00</b>	<b>\$3,000.00</b>	<b>\$0.00</b>

<b>AMBULANCE REVENUE</b>	<b>20/21</b>	<b>19/20</b>	<b>Change</b>
Service Fees	\$1,083,549.44	\$834,451.00	\$249,098.44
Writedown	-\$779,325.94	-\$590,834.00	-\$188,491.94
<b>TOTAL AMBULANCE INCOME</b>	<b>\$304,223.50</b>	<b>\$243,617.00</b>	<b>\$60,606.50</b>

<b>OTHER INCOME</b>	<b>20/21</b>	<b>19/20</b>	<b>Change</b>
PWCA Middle Fork Contract	\$18,300.00	\$18,300.00	\$0.00
Special Events	\$0.00	\$2,520.00	-\$2,520.00
Prevention Inspection Fees	\$5,000.00	\$5,000.00	\$0.00
Report and Copy Fees	\$50.00	\$75.00	-\$25.00
Federal and State Aid (Striketeam)	\$1,951.20	\$0.00	\$1,951.20
Grant Funding	\$15,000.00	\$160,000.00	-\$145,000.00
Misc Revenue	\$1,932.00	\$10,195.00	-\$8,263.00
Sale of Property	\$0.00	\$1,042.09	-\$1,042.09
Donation	\$10,000.00	\$96,344.84	-\$86,344.84
Workers Comp Reimbursements	\$0.00	\$0.00	\$0.00
Encumbered General Funds	\$132,397.32	\$0.00	\$132,397.32
<b>TOTAL OTHER INCOME</b>	<b>\$184,630.52</b>	<b>\$ 293,476.93</b>	<b>\$ (108,846.41)</b>

	<b>20/21</b>	<b>19/20</b>	<b>Change</b>

TOTAL REVENUE ALL SOURCES	\$2,125,036.46	\$2,126,428.93	-\$1,392.47
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**EXPENSES SUMMARY**

<b>SALARY AND BENEFITS</b>	<b>20/21</b>	<b>19/20</b>	<b>Change</b>
Fire Chief	\$60,000.00	\$115,400.00	-\$55,400.00
Assistant Chiefs (2)	\$50,620.00	\$0.00	\$50,620.00
District Manager	\$55,390.40	\$47,840.00	\$7,550.40
Administrative Aide	\$6,000.00	\$0.00	\$6,000.00
Captains (3)	\$228,387.70	\$209,664.00	\$18,723.70
Engineers (3)	\$203,478.84	\$193.07	\$203,285.77
Firefighter (BLS)	\$0.00	\$276.64	-\$276.64
Firefighter (ALS) (5)	\$310,098.94	\$0.00	\$310,098.94
Part-time Staffing (BLS)	\$0.00	\$0.00	\$0.00
Part-Time Staffing (ALS)	\$55,677.44	\$52,067.00	\$3,610.44
Resident Firefighter - Stipend	\$5,400.00	\$2,500.00	\$2,900.00
JOA Staffing Expense	\$0.00	\$0.00	\$0.00
Unemployment Ins.	\$8,680.68	\$5,642.00	\$3,038.68
State Disability Insurance (1%)	\$10,987.73		
FICA (3.65%)	\$84,056.10	\$72,128.00	\$11,928.10
Healthcare Contribution (1K/month)	\$144,000.00	\$129,600.00	\$14,400.00
Retirement In-lieu of Healthcare	\$0.00	\$0.00	\$0.00
Retirement Contribution (9%)	\$71,762.03	\$70,090.00	\$1,672.03
Overtime Station Staffing	\$17,000.00	\$0.00	\$17,000.00
Overtime - Discretionary	\$9,000.00	\$9,929.50	-\$929.50
Overtime Vacation Cover	\$54,671.54	\$52,803.00	\$1,868.54
Overtime Sick Leave Cover	\$36,447.69	\$35,202.00	\$1,245.69
Overtime - Reimbursable	\$0.00	\$0.00	\$0.00
Overtime - FLSA	\$0.00	\$19,068.00	-\$19,068.00
Overtime - JOA	\$0.00	\$0.00	\$0.00
Overtime - Red Flag Staffing	\$9,000.00	\$0.00	\$9,000.00
Overtime - Training	\$5,000.00	\$5,000.00	\$0.00
Out of Class Pay	\$1,000.00	\$5,000.00	-\$4,000.00
<b>SALARY AND BENEFIT TOTAL</b>	<b>\$1,426,659.09</b>	<b>\$833,115.21</b>	<b>\$549,213.14</b>

<b>EMERGENCY OPERATIONS</b>	<b>20/21</b>	<b>19/20</b>	<b>Change</b>
Small Tools and Fire Equipment	\$8,965.00	\$8,460.00	\$805.00
EMS Equipment	\$4,000.00	\$13,000.00	-\$9,000.00
Medical Supplies and Meds	\$20,000.00	\$20,000.00	\$0.00
EMS Educational Expense	\$0.00	\$0.00	\$0.00
Training Fire and EMS	\$13,700.00	\$4,400.00	\$9,300.00
Fire Training Equipment	\$14,090.00	\$0.00	\$14,090.00
Employee Medical Cert Fees	\$0.00	\$900.00	-\$900.00
Training - EMS	\$0.00	\$0.00	\$0.00
<b>EMERGENCY OPERATIONS</b>	<b>\$60,755.00</b>	<b>\$46,460.00</b>	<b>\$14,295.00</b>

**EXPENSES SUMMARY CONTINUED**

<b>FIREFIGHTER HEALTH AND SAFETY</b>	<b>20/21</b>	<b>19/20</b>	<b>Change</b>
Wildland helmets and goggles	\$971.00	\$0.00	\$971.00
Replacement gloves and hoods	\$500.00	\$0.00	\$500.00
New Hjr PPE (Structure & Wildland)	\$13,000.00	\$0.00	\$13,000.00
PPE Cleaning	\$1,700.00	\$0.00	\$1,700.00
Vaccination Co-Pays	\$300.00	\$0.00	\$300.00
Occumed Physicals	\$1,845.00	\$3,306.00	-\$1,461.00
Uniforms	\$10,254.00	\$5,000.00	\$5,254.00
Employee Assistance Program	\$711.00	\$700.00	\$11.00
Fitness Program	\$1,800.00	\$1,800.00	\$0.00
<b>FIREFIGHTER HEALTH AND SAFETY</b>	<b>\$31,081.00</b>	<b>\$10,806.00</b>	<b>\$5,804.00</b>

<b>STATIONS AND GROUNDS</b>	<b>20/21</b>	<b>19/20</b>	<b>Change</b>
Cleaning Supplies	\$4,000.00	\$3,600.00	\$400.00
Building Maintenance	\$5,270.00	\$2,250.00	\$3,020.00
Pest Control	\$1,834.00	\$1,362.00	\$472.00
PG&E	\$8,481.00	\$10,000.00	-\$1,519.00
Propane	\$8,608.00	\$3,800.00	\$4,808.00
Telephones and Cell Phones	\$8,377.00	\$11,000.00	-\$2,623.00
Water	\$6,537.00	\$6,000.00	\$537.00
Station 90 Repairs	\$54,581.00	\$0.00	\$54,581.00
<b>STATIONS AND GROUNDS</b>	<b>\$97,688.00</b>	<b>\$38,012.00</b>	<b>\$59,676.00</b>

<b>FIRE PREVENTION</b>	<b>20/21</b>	<b>19/20</b>	<b>Change</b>
Prevention Supplies	\$0.00	\$0.00	\$0.00
Community Education	\$0.00	\$0.00	\$0.00
Arson Task Force	\$200.00	\$100.00	\$100.00
NFPA Publications	\$300.00	\$0.00	\$300.00
Code books	\$300.00	\$0.00	\$300.00
Fire Prevention Officers Dues	\$100.00	\$0.00	\$100.00
Wildfire Danger Program	\$2,000.00	\$0.00	\$2,000.00
<b>PREVENTION TOTAL</b>	<b>\$2,900.00</b>	<b>\$100.00</b>	<b>\$2,800.00</b>

**EXPENSES SUMMARY CONTINUED**

<b>ADMINISTRATION</b>	<b>20/21</b>	<b>19/20</b>	<b>Change</b>
DUTY COVERAGE	\$0.00	\$0.00	\$0.00
WORKERS' COMP	\$53,715.00	\$66,650.00	-\$12,935.00
LIABILITY INSURANCE	\$23,100.00	\$18,881.00	\$4,219.00
WPCFCA	\$360.00	\$360.00	\$0.00
ASSMT. COLL CHGS. MEAS. B	\$7,573.00	\$7,401.00	\$172.00
ASSMT. COLL CHGS. MEAS. M	\$3,504.00	\$3,402.00	\$102.00
MEASURE B REFUNDS	\$0.00	\$0.00	\$0.00
ELECTION CHARGES	\$5,000.00	\$24,947.42	-\$19,947.42
PROPERTY TAX COLLECTION FEE	\$5,178.00	\$8,514.00	-\$3,336.00
POSTAL EXPENSE	\$500.00	\$500.00	\$0.00
SPECIALIZED PRINTING	\$1,500.00	\$1,000.00	\$500.00
COPIER LEASE	\$3,500.00	\$5,000.00	-\$1,500.00
OFFICE EQUIP/TONER	\$1,000.00	\$250.00	\$750.00
MEETING EXPENSE	\$200.00	\$200.00	\$0.00
OFFICE SUPPLIES	\$1,200.00	\$1,118.00	\$82.00
LEGAL EXPENSES	\$6,000.00	\$6,000.00	\$0.00
CPA ANNUAL AUDIT	\$5,500.00	\$4,950.00	\$550.00
INCIDENT REPORT LICENSE SFTWR	\$2,155.00	\$2,155.00	\$0.00
ACCOUNTING EXPENSES	\$4,680.00	\$4,680.00	\$0.00
PAYROLL PROCESSING FEES	\$3,500.00	\$3,000.00	\$500.00
INFORMATION TECHNOLOGY	\$7,668.00	\$7,008.00	\$660.00
TARGET SOLUTIONS ONLINE TRNG	\$1,800.00	\$3,500.00	-\$1,700.00
SCHED/PAYROLL SFTWR	\$2,500.00	\$2,310.00	\$190.00
PROMOTIONAL TESTING EXPENSE	\$1,250.00	\$2,500.00	-\$1,250.00
LEXIPOL POLICY MANUAL	\$4,000.00	\$3,500.00	\$500.00
AMBULANCE REFUNDS	\$0.00	\$0.00	\$0.00
DMV LICENSING	\$0.00	\$450.00	-\$450.00
BANKING FEES	\$600.00	\$1,250.00	-\$650.00
SSV SERVICE FEE	\$720.00	\$720.00	\$0.00
CLOUD REPORTING	\$8,190.00	\$0.00	\$8,190.00
AMBULANCE BILLING FEES	\$14,751.00	\$15,000.00	-\$249.00
GEMT - QAF	\$8,000.00	\$0.00	\$8,000.00
GEMT ADMIN FEE (SAC METRO)	\$0.00	\$250.00	-\$250.00
GEMT -AUDIT - OVERPYMT	\$0.00	\$0.00	\$0.00
LAFCO	\$800.00	\$900.00	-\$100.00
BACKGROUND INVEST.	\$2,400.00	\$2,500.00	-\$100.00
INTL. FIRE CHIEFS ASSN. DUES	\$380.00	\$0.00	\$380.00
ADVERTISING	\$500.00	\$0.00	\$500.00
EE RECOGNITION	\$438.00	\$0.00	\$438.00
<b>ADMINISTRATION TOTALS</b>	<b>\$182,162.00</b>	<b>\$198,896.42</b>	<b>-\$16,734.42</b>

**EXPENSES SUMMARY CONTINUED**

<b>SUPPORT SERVICES</b>	<b>20/21</b>	<b>19/20</b>	<b>Change</b>
Fire Engine Repair	\$15,000.00	\$19,029.50	-\$4,029.50
Fire Engine Tires	\$5,000.00	\$8,100.00	-\$3,100.00
Ambulance Repair and Maint.	\$5,000.00	\$7,000.00	-\$2,000.00
Ambulance Tires	\$2,000.00	\$2,000.00	\$0.00
Radio Equip	\$1,400.00	\$2,000.00	-\$600.00
Fire Extinguisher Service	\$600.00	\$538.00	\$62.00
Ladder Testing	\$515.00	\$750.00	-\$235.00
Call Notice System	\$400.00	\$350.00	\$50.00
Baur Compressor Maint	\$1,204.00	\$1,200.00	\$4.00
SCBA Bottle Hydro	\$0.00	\$0.00	\$0.00
Jaws Service	\$1,000.00	\$2,000.00	-\$1,000.00
Cardiac Monitor	\$3,000.00	\$3,000.00	\$0.00
Gurney Service	\$1,121.00	\$2,000.00	-\$879.00
Fuel	\$25,000.00	\$25,000.00	\$0.00
Posi Check - Fit Test	\$1,540.00	\$0.00	\$1,540.00
Annual Pump Test	\$1,700.00	\$0.00	\$1,700.00
Tow Truck Services	\$0.00	\$0.00	\$0.00
FHF Share of Grants	\$0.00	\$0.00	\$0.00
Lucas Device Annual Service	\$0.00	\$0.00	\$0.00
Power Load Sys. Maint	\$0.00	\$0.00	\$0.00
Power Cot Maintenance	\$0.00	\$0.00	\$0.00
Hydrant Maint. Program	\$2,000.00	\$0.00	\$2,000.00
Generator Service	\$400.00	\$0.00	\$400.00
<b>SUPPORT SERVICES</b>	<b>\$66,880.00</b>	<b>\$72,967.50</b>	<b>-\$6,087.50</b>

<b>INTER-DEPARTMENTAL TRANSFERS</b>	<b>20/21</b>	<b>19/20</b>	<b>Change</b>
General Fund Contribution	\$50,000.00	\$0.00	
Capital Improvement Contribution	\$114,291.00		
Vacation/Sick Reserve	\$34,816.57	\$0.00	
<b>INTER-DEPARTMENTAL TRANSFERS</b>	<b>\$199,107.57</b>		

<b>EXPENSES SUMMARY</b>	<b>20/21</b>	<b>19/20</b>	<b>Change</b>
Salary and Benefits	\$1,426,659.09	\$833,115.21	\$549,213.14

<b>EMERGENCY PREPAREDNESS</b>	<b>20/21</b>	<b>19/20</b>	<b>Change</b>
Meals Ready to Eat	\$1,000.00	\$0.00	\$1,000.00
DOC supplies	\$1,800.00	\$0.00	\$1,800.00
AM Alert Radio	\$55,000.00	\$0.00	\$55,000.00
<b>EMERGENCY PREPAREDNESS</b>	<b>\$57,800.00</b>	<b>\$0.00</b>	<b>\$57,800.00</b>

Administration	\$182,162.00	\$198,896.42	-\$16,734.42
FF Health and Safety	\$31,081.00	\$10,806.00	\$20,275.00
Emergency Operations	\$60,755.00	\$46,460.00	\$14,295.00
Support Services	\$66,880.00	\$72,967.50	-\$6,087.50
Stations and Grounds	\$97,688.00	\$38,012.00	\$59,676.00
Fire Prevention	\$2,900.00	\$100.00	\$2,800.00
Emergency Preparedness	\$57,800.00	\$0.00	\$57,800.00
Inter-Departmental Transfers	\$199,107.57	\$0.00	\$199,107.57
<b>EXPENSE TOTALS</b>	<b>\$2,125,032.66</b>	<b>\$1,200,357.13</b>	<b>\$880,344.79</b>

















































**FORESTHILL FIRE PROTECTION DISTRICT**  
**Budget Detail Worksheet**  
**Fiscal Year 2020-2021**

**Department Name:** FORESTHILL FIRE DISTRICT  
**Sub Budget:** 01/Administration  
**Account Number and Title:** 51001 Salaries and Wages  
**Sub Account Number:** 10-1 to 23  
**Account Name:** OVERTIME

**\$131,119**

**Description (Itemization):**

Line	Item Description	2019-2020	2020-2021	Responsible
1	Non-discretionary station staffing		\$17,000.00	
2	Discretionary overtime		\$9,000.00	
3	Vacation coverage overtime		\$54,671.54	
4	Sick leave coverage overtime		\$36,447.69	
5	Training overtime		\$5,000.00	
6	Reimbursed overtime	\$0.00	\$0.00	
7	High fire danger extra staffing overtime	\$0.00	\$9,000.00	
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**Explanation/Justification:**

#	
1	Every line vacancy must be covered with overtime. This category is for vacancies caused by leaves other than sick or vacation and is an estimate.
2	Overtime used for meetings, public events, projects, and other assignments
3	Overtime to cover personnel on vacation
4	Overtime to cover personnel on sick leave
5	Overtime to send personnel to training off duty
6	Overtime paid for response to State and Federal incidents that is paid back to the Dist.
7	Overtime to add additional staff on duty for high fire danger days









**FORESTHILL FIRE PROTECTION DISTRICT**  
**Budget Detail Worksheet**  
**Fiscal Year 2020-2021**

**Department Name:** FORESTHILL FIRE DISTRICT  
**Sub Budget:** 01/Administration  
**Account Number and Title:** 72500 Administration  
**Sub Account Number:** 76-81  
**Account Name:** OFFICE EXPENSE

**\$8,838**

**Description (Itemization):**

<i>Line</i>	<i>Item Description</i>	<i>2019-2020</i>	<i>2020-2021</i>	<i>Responsible</i>
1	Postage	\$500.00	\$500.00	
2	Printing	\$1,000.00	\$1,500.00	
3	Copier lease	\$5,000.00	\$3,500.00	
4	Printer ink and toner	\$250.00	\$1,000.00	
5	Office Supplies	\$1,118.00	\$1,200.00	
6	Meeting Expense	\$200.00	\$200.00	
7	Advertising	\$0.00	\$500.00	
8	Employee Recognition	\$0.00	\$438.00	
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**Explanation/Justification:**

#	
1	Cost of postage to mail district business correspondence by the USPS
2	Outside printing of brochures, maps, printing not able to be completed in house
3	Business hub copier at administration - cost of annual lease
4	Ink for station and administration copiers and printers
5	General office supplies for stations and administration
6	Bottled water and snacks for District hosted meetings
7	Cost of posting district notifications in the local newspaper as required by law
8	Fire Chief employee reward program - Challenge coins

**FORESTHILL FIRE PROTECTION DISTRICT**  
**Budget Detail Worksheet**  
**Fiscal Year 2020-2021**

**Department Name:** FORESTHILL FIRE DISTRICT  
**Sub Budget:** 01/Administration  
**Account Number and Title:** 72500 Administration  
**Sub Account Number:** 82, 83, 86, 87, 88, 91, 99  
**Account Name:** PROFESSIONAL SERVICES

**\$55,069**

**Description (Itemization):**

<i>Line</i>	<i>Item Description</i>	<i>2019-2020</i>	<i>2020-2021</i>	<i>Responsible</i>
1	Legal Expenses	\$6,000.00	\$6,000.00	
2	Annual financial audit	\$4,950.00	\$5,500.00	
3	Accounting services	\$4,680.00	\$4,680.00	
4	Payroll Processing	\$3,000.00	\$3,500.00	
5	Computer technology services	\$7,008.00	\$7,668.00	
6	Banking service fees	\$1,250.00	\$600.00	
7	Local EMS agency service fee	\$720.00	\$720.00	
8	Ambulance billing service fee	\$15,000.00	\$14,751.00	
9	GEMT - QAF Program fee	\$0.00	\$8,000.00	
10	GEMT admin fee	\$250.00	\$0.00	
11	Background Investigations	\$2,500.00	\$2,400.00	
12	Promotional Testing Service	\$2,500.00	\$1,250.00	
13				
14				

**Explanation/Justification:**

#	
1	District contracts for attorney services on an hourly basis.
2	Annual third party audit of District financial position
3	District contracts for bookkeeping services to audit on-going accounting
4	Payroll is processed by a contractor who issues paychecks and pays payroll taxes
5	Computer system is maintained by thrid party contractor
6	The District maintains two checking accounts - annual fees imposed by bank
7	Per call fee charged by local EMS Agency for patient care reporting program
8	Cost of ambulance billing contractor based on 4.9% of collected revenue
9	Ground Emergency Medical Transport program increases the revenue collected from patients covered by Medical - District pays a tax to participate
10	Fee paid to Sacramento Metro Fire for administering the GEMT program
11	All new employees are evaluated by a professional investigator before being hired
12	Cost of renting a validated test for Captain and Engineer promotional written testing



**FORESTHILL FIRE PROTECTION DISTRICT**  
**Budget Detail Worksheet**  
**Fiscal Year 2020-2021**

**Department Name:** FORESTHILL FIRE DISTRICT  
**Sub Budget:** 02/Emergency Operations  
**Account Number and Title:** 62010 Emergency Operations  
**Sub Account Number:** 60  
**Account Name:** SMALL TOOLS AND FIRE EQUIPMENT

**\$8,965**

**Description (Itemization):**

<i>Line</i>	<i>Item Description</i>	<i>2019-2020</i>	<i>2020-2021</i>	<i>Responsible</i>
1	Section total	\$8,160.00		
2	18 volt Makita Power tool set		\$623.00	
3	Accessories for tool set		\$103.00	
4	Indian backpacks (2)		\$325.00	
5	Chain saw Stihl MS362R-25D		\$755.00	
6	Chain saw parts		\$167.15	
7	Timberline hose clamps (5)		\$1,077.96	
8	Chain saw field support equipment		\$325.00	
9	Chain saw equipment carrying bag		\$165.00	
10	Carryalls (4)		\$530.00	
11	Fire nozzles and tips		\$1,353.00	
12	Miscellaneous fire equipment		\$3,541.00	
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**Explanation/Justification:**

#	
1	
2	Power tool set - impact driver, drill, skill saw, reciprocating saw for station maintenance
3	Blades, drills, grinder disk, bit set and cut-off disks
4	Collapsable back pack pumps for wildfire suppression
5	Chainsaw to replace non-functioning unit on Brush 88
6	Filler caps, spark plugs, e-clips, chains, air filters for district chain saws
7	Hose clamps for wildland fire hoselays, current clamps not effective due to hose type
8	Chain saw chaps, tree wedges, field sharpener, fuel and oil canisters, sprocket nuts
9	Bag for carrying chain saw field support equipment
10	Canvas tarps with handles for carrying fire debris to safe location
11	Nozzles and tips to match engine 88 to engine 90 equipment list
12	Unanticipated tool and fire equipment needs, repairs and replacements











**FORESTHILL FIRE PROTECTION DISTRICT**  
**Budget Detail Worksheet**  
**Fiscal Year 2020-2021**

**Department Name:** FORESTHILL FIRE DISTRICT  
**Sub Budget:** 03/ Support Services  
**Account Number and Title:** 73500 Equipment Testing and Certification  
**Sub Account Number:** 120-127  
**Account Name:** Equipment Testing and Certification

**\$13,080**

**Description (Itemization):**

<i>Line</i>	<i>Item Description</i>	<i>2019-2020</i>	<i>2020-2021</i>	<i>Responsible</i>
1	Fire extinguisher service	\$538.00	\$600.00	
2	Ladder testing	\$750.00	\$515.00	
3	Bauer breathing air compressor service	\$1,200.00	\$1,204.00	
4	SCBA bottle hydro testing	\$0.00	\$0.00	
5	Jaws of Life annual service	\$2,000.00	\$1,000.00	
6	Cardiac monitor annual service	\$3,000.00	\$3,000.00	
7	Ambulance cot annual service	\$2,000.00	\$1,121.00	
8	Fire Hydrant Maintenance	\$0.00	\$2,000.00	
9	Emergency standby generator service		\$400.00	
10	Posi-check fit test system		\$1,540.00	
11	Pump testing		\$1,700.00	
12				
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**Explanation/Justification:**

#	
1	Annual California law required testing of District fire extinguishers
2	Annual NFPA required testing of District ladders
3	Annual manufacturer and OSHA required service on breathing air compressor
4	SCBA bottles are hydro tested every 5 years - no service needed until 2025
5	Annual manufacturer recommended service on hydraulic auto extrication equipment
6	Annual manufacturer and EMS agency required testing and maintenance of monitors
7	Annual manufacturer required maintenance on ambulance power cots
8	Expense for paint, snow poles, lubricants, paint brushes to maintain fire hydrants
9	Annual manufacturer recommended service on station and administration generators
10	Equipment to complete OSHA and NFPA required annual breathing mask fit testing
11	Cost for vendor to complete annual pump testing on apparatus - District does not
	facilities to complete pump testing.















**FORESTHILL FIRE PROTECTION DISTRICT**  
**Budget Detail Worksheet**  
**Fiscal Year 2020-2021**

**Department Name:** FORESTHILL FIRE DISTRICT  
**Sub Budget:** 05/Buildings and Grounds  
**Account Number and Title:** 74500 Utilities  
**Sub Account Number:** 148-151  
**Account Name:** UTILITIES

**\$23,565**

**Description (Itemization):**

<i>Line</i>	<i>Item Description</i>	<i>2019-2020</i>	<i>2020-2021</i>	<i>Responsible</i>
1	Station 88 PG&E		\$3,576.00	
2	Station 89 PG&E		\$240.00	
3	Station 90 PG&E		\$2,568.00	
4	Administration PG&E		\$1,697.00	
5	Station 89 street light PG&E		\$160.00	
6	Porter Garage PG&E		\$240.00	\$8,481.00
7	Station 88 propane		\$2,886.00	
8	Station 90 propane		\$2,707.00	
9	Administration propane		\$3,015.00	\$8,608.00
10	Station 88 phone and internet		\$1,242.48	
11	Station 90 phone (2 lines) and internet		\$1,765.00	
12	Administration fax line		\$650.00	
13	Administration 2nd phone line		\$641.28	
14	Administration phone and internet		\$1,262.88	
15	Engine 88 cell phone		\$457.00	
16	Engine 90 cell phone		\$457.00	\$6,475.64
17				

**Explanation/Justification:**

<i>#</i>	
1	Annual estimated cost of electricity based on historic usage
2	Annual estimated cost of electricity based on historic usage
3	Annual estimated cost of electricity based on historic usage
4	Annual estimated cost of electricity based on historic usage
5	Annual estimated cost of electricity based on historic usage
6	Annual estimated cost of electricity based on historic usage
7	Annual estimated cost of propane based on historic usage
8	Annual estimated cost of propane based on historic usage

9	Annual estimated cost of propane based on historic usage
10	Cost of phone and internet service
11	Cost of phone and internet service
12	Cost of fax line and burglar alarm for fire administration
13	Cost of second phoneline for fire administration
14	Cost of phone and internet service
15	Annual cost for cell phone service - used for base hospital contact/medical direction
16	Annual cost for cell phone service - used for base hospital contact/medical direction
17	

**FORESTHILL FIRE PROTECTION DISTRICT**  
**Budget Detail Worksheet**  
**Fiscal Year 2020-2021**

**Department Name:** FORESTHILL FIRE DISTRICT  
**Sub Budget:** 05/Utilities Page 2  
**Account Number and Title:** 74500  
**Sub Account Number:** 148-151  
**Account Name:** UTILITIES

**\$8,440**

**Description (Itemization):**

<i>Line</i>	<i>Item Description</i>	<i>22019-2020</i>	<i>2020-2021</i>	<i>Responsible</i>
1	Medic 88 cell phone		\$256.00	
2	Medic 89 cell phone		\$68.00	
3	Medic 90 cell phone		\$405.00	
4	Chief 8800 cell phone		\$0.00	
5	Chief 8801 cell phone		\$0.00	
6	Chief 8802 cell phone		\$0.00	
7	Emergency Manager Cell Phone		\$517.00	
8	Medic 88 hot spot		\$457.00	\$1,903.00
9	Station 88 Water		\$1,086.00	
10	Station 89 Water		\$1,085.00	
11	Station 90 water		\$1,103.00	
12	Administration water		\$1,039.00	
13	Gold street stand pipe water		\$1,880.00	
14	Porter Garage water		\$344.00	\$6,537.00
15	Long Distance Phone Service		\$200.00	

**Explanation/Justification:**

#	
1	Annual cost for cell phone service - used for base hospital contact/medical direction
2	Annual cost for cell phone service - used for base hospital contact/medical direction
3	Annual cost for cell phone service - used for base hospital contact/medical direction
4	Current Chief Officers use their personal cell phones
5	Current Chief Officers use their personal cell phones
6	Current Chief Officers use their personal cell phones
7	Annual cost of cell phone service for volunteer Enmergency Management Coordinator
8	Hot spot service for Medi 88 - for transmitting patient EKGs to the hospital
9	Annual cost of water service
10	Annual cost of water service
11	Annual cost of water service
12	Annual cost of water service
13	Annual cost of water service

14	Annual cost of water service
15	Estimated cost of long distance phone service for stations and administration







**FORESTHILL FIRE PROTECTION DISTRICT**  
**Budget Detail Worksheet**  
**Fiscal Year 2020-2021**

**Department Name:** FORESTHILL FIRE DISTRICT  
**Sub Budget:** 06/Firefighter Health and Safety  
**Account Number and Title:** 51006 Personal Protective Equipment  
**Sub Account Number:** 53  
**Account Name:** PERSONAL PROTECTIVE EQUIPMENT

**\$16,171**

**Description (Itemization):**

<i>Line</i>	<i>Item Description</i>	<i>2019-2020</i>	<i>2020-2021</i>	<i>Responsible</i>
1	Protective equipment cleaning	\$0.00	\$1,000.00	
2	Protective clothing repairs		\$700.00	
3	Wildland helmet parts and replacement		\$327.00	
4	Wildland goggles - replacement		\$644.00	
5	Replacement gloves and shrouds		\$500.00	
6	Structural and Wildland PPE for new hires		13,000.00	
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**Explanation/Justification:**

<i>#</i>	
1	Professional cleaning of turnouts in the event they get contaminated on an incident
2	Estimated cost of repairing of tears or other physical damage to turnouts
3	Estimated cost of replacement helmets and helmet repair parts
4	Estimated cost of replacement for wildland goggles
5	Estimated cost of replacement gloves and fire shrouds
6	PPE for 4 new part-time employees
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**FORESTHILL FIRE PROTECTION DISTRICT**  
**Budget Detail Worksheet**  
**Fiscal Year 2020-2021**

**Department Name:** FORESTHILL FIRE DISTRICT  
**Sub Budget:** Developer Mitigation Account  
**Account Number and Title:**  
**Sub Account Number:**  
**Account Name:** DEVELOPER MITIGATION

**\$51,462**

**Description (Itemization):**

<i>Line</i>	<i>Item Description</i>	<i>2019-2020</i>	<i>2020-2021</i>	<i>Responsible</i>
1	Engine 90 payment #3of5	\$51,462.41	\$51,462.41	
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**Explanation/Justification:**

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