



Foresthill Fire Protection District

P.O. Box 1099 Foresthill, CA 95631

Office: (530) 367-2465 Fax: (530) 367-3498

www.foresthillfire.org

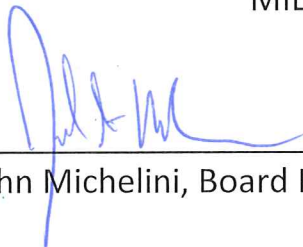
DISTRICT BOARD
JOHN MICHELINI
PRESIDENT
TROY SIMONICK
VICE PRESIDENT
TYLER HARKNESS
DIRECTOR
CHRIS REAMS
DIRECTOR
RAY MILLER
DIRECTOR

KIRK KUSHEN
FIRE CHIEF

2019/2020 FINAL OPERATING BUDGET

Passed and adopted at a duly noticed regular meeting of the Board of Directors on the 12th day of September, 2019 by the following roll call vote:

MICHELINI	<u>AYE</u>
SIMONICK	<u>AYE</u>
HARKNESS	<u>AYE</u>
REAMS	<u>AYE</u>
MILLER	<u>AYE</u>



John Michelini, Board President

9/13/2019

Date

Attest:



Patrice Metz, Board Secretary

9/13/2019

Date

**Foresthill Fire Protection District
Final Budget
2019/2020**

**Jul '19 - Jun '20
Final Budget**

Ordinary Income/Expense	
Income	
40000 - Tax Income	
40100 - Current Secured Property	\$472,250.00
40200 - Unitary & Op Non-Unitary	\$12,114.00
40300 - Current Unsecured Property	\$10,458.00
40500 - Prior Property Unsecured	\$0.00
40510 - Prior Property Secured	\$0.00
40600 - Railroad Unitary Property	\$264.00
40700 - Supplemental Property Current	\$7,604.00
40710 - Supplemental Property Prior	\$0.00
40900 - Other	\$10.00
Total 40000 - Tax Income	\$502,700.00
41200 - Direct Charges	
-001 - Measure M (2004)	\$340,190.00
-002 - Measure B (2019)	\$740,130.00
Total 41200 - Direct Charges	\$1,080,320.00
41700 - Homeowners Prop Tax Reduction	\$3,315.00
TOTAL REVENUE PROPERTY TAX	\$1,586,335.00
41900 - Interest Income	
41910 - Interest - General	\$3,000.00
Total 41900 - Interest Income	\$3,000.00
42000 - Ambulance Income	
42100 - Service Fees	\$834,451.00
42500 - Write Down	-\$590,834.00
42600 - GEMT	\$0.00
Total 42000 - Ambulance Income	\$243,617.00
43000 - Other Income	
43010 - Grants (Short Term)	\$36,639.00
43100 - Movie Pay & Special Events	\$2,520.00
43200 - Prevention & Inspection Fees	\$5,000.00
43210 - Report & Copy Fees	\$75.00
43405 - Grant Admin Fees	\$0.00
43500 - Monte Verde Fees	\$0.00
43900 - Misc. Revenue	\$0.00
JOA Reimbursement (Offset)	\$0.00
Total 43000 - Other Income	\$44,234.00

**Foresthill Fire Protection District
Final Budget
2019/2020**

	Jul '19 - Jun '20 Final Budget
TOTAL REVENUE - OTHER	\$290,851.00
48000 - Donation	
48900 - Other	\$750.00
Total 48000 - Donation	\$750.00
Total Income	\$1,877,936.00

Expense

51001 - Salaries & Benefits	
Fire Chief Contract	\$115,400.00
Salary - District Manager	\$47,840.00
Salary - Captain (3)	\$209,664.00
Salary - Engineers (3)	\$193,066.00
Salary - Firefighters (5)	\$276,640.00
Salary - Part Time Staffing (1 FTE)	\$52,067.00
Salary - Paramedic Incentive	\$32,498.00
Stipend - Resident Firefighter	\$2,500.00
Payroll Tax - Unemployment Insurance	\$5,642.00
Payroll Tax - Social Security/Medicare	\$72,128.00
Payroll Tax - EE Trng Tax (0.001%)	\$91.00
Healthcare - Employer Contribution	\$129,600.00
Retirement - 457Plan ER Contribution	\$70,090.00
Overtime - Discretionary	\$9,929.50
Overtime - Vacation Coverage	\$52,803.00
Overtime - Sick Leave Coverage	\$35,202.00
Overtime - Federally Required (FLSA)	\$19,068.00
Overtime - JOA	\$0.00
Overtime - Training	\$5,000.00
Holiday Pay	\$14,668.00
Out of Class Pay	\$5,000.00
Employee Assistance Program	\$712.00
Total 51001 - Salaries & Benefits	\$1,349,608.50

Firefighter Health and Safety

Occu-med Physicals	\$3,306.00
Uniforms	\$5,000.00
Fitness Program	\$1,800.00
Total Firefighter Health and Safety	\$10,106.00

**Foresthill Fire Protection District
Final Budget
2019/2020**

**Jul '19 - Jun 20
Final Budget**

Interdepartmental Transfers

General Fund Transfer Out	\$186,639.00
General Fund Transfers In	\$0.00
Total Interdepartmental Transfers	\$186,639.00

Fire Prevention

Fire prevention Supplies	\$0.00
Community Education Materials	\$0.00
Arson Task Force Membership	\$100.00
Total Fire Prevention	\$100.00

Emergency Operations

Small Tools and Equipment	\$8,160.00
Shared Equipment Cost	\$0.00
EMS Equipment for Ambulance	\$13,000.00
Medical Supplies and Medications	\$20,000.00
EMS Educational Expense	\$0.00
Training - Fire and EMS	\$4,400.00
Fire Training Equipment and Supplies	\$0.00
Employee Medical Certification Fees	\$900.00
Training - Medical Related	\$0.00
Total Emergency Operations	\$46,460.00

Administration

51315 - Workers Comp Insurance	\$66,650.00
Liability Insurance	\$18,881.00
Placer Fire Chiefs Association	\$360.00
Special Tax Collection Fee	\$11,007.00
Election Charges	\$0.00
Property Tax Collection Fee	\$8,514.00
Postal Expense	\$500.00
Special Printing	\$1,000.00
Copier Lease	\$5,000.00
Office Equipment & Toner	\$250.00
Meeting Expense	\$200.00
Office Supplies	\$1,118.00

**Foresthill Fire Protection District
Final Budget
2019/2020**

	Jul '19 - Jun '20 Final Budget
Legal Services	\$6,000.00
CPA Annual Audit	\$4,950.00
Incident Report License Software	\$2,155.00
Banking Fees - FIRE	\$800.00
Accounting Services	\$4,680.00
Payroll Processing	\$3,000.00
Information Technology	\$7,008.00
Target Solutions Online Training	\$3,500.00
Scheduling Software	\$2,200.00
Promotional Testing	\$2,500.00
Lexipol Policy Manual Service	\$3,500.00
Ambulance Refunds	\$0.00
DMV Licensing	\$450.00
Banking Fees - AMBULANCE	\$450.00
Local EMS Agency Service Fee	\$720.00
Ambulance Billing Fee (5.9%)	\$15,000.00
GEMT Admin Fee	\$250.00
LAFCO Membership	\$900.00
Background Investigations	\$2,500.00
Total Administration	\$174,043.00

Support Services	
Fire Engine Parts, Repairs and Maintenance	\$19,029.50
Fire Engine Tires	\$8,100.00
Ambulance Parts, Repairs and Maintenance	\$7,000.00
Ambulance Tires	\$2,000.00
Radio Equipment and Repair	\$2,000.00
Fire Extinguisher Service (Annual)	\$538.00
Ladder Testing	\$750.00
Call Notification System	\$350.00
Bauer Breathing Air Compressor Service	\$1,200.00
SCBA Bottle Hydrostatic Testing	\$0.00
Jaws of Life Service (Annual)	\$2,000.00
Cardiac Monitor Service (Annual)	\$3,000.00
Ambulance Gurney Service (Annual)	\$2,000.00
Fuel for Ambulances and Fire Engines	\$25,000.00
Total for Support Services	\$72,967.50

Stations and Grounds	
Cleaning Supplies	\$3,600.00
Building Maintenance	\$2,250.00

**Foresthill Fire Protection District
Final Budget
2019/2020**

	Jul '19 - Jun 20 Final Budget
Pest Control	\$1,362.00
Electricity	\$10,000.00
Propane	\$3,800.00
Telephone and Cell	\$11,000.00
Water	\$6,000.00
Total Stations and Grounds	\$38,012.00
Total Expense	\$1,877,936.00
 Net Ordinary Income	 \$0.00
 Net Income	 \$0.00

Foresthill Fire Protection District
 Fire Development Fees
 Final Budget 2019/2020

	18/19 Actual	19/20 Budget
Income		
Development Fees Collected	\$56,951.10	\$41,000.00
Interest Income	\$4,071.42	\$2,500.00
TOTAL REVENUE	\$61,022.52	\$43,500.00

Restricted Reserve Balance on 6/30/19	\$118,061.09
Revenue Budget 19/20	\$43,500.00
TOTAL	\$161,561.09

Assigned Funds

SCBA Grant	\$41,695.77
Generator for FS 88	\$7,765.00
Spartan Engine Payment #2	\$51,462.41
TOTAL ASSIGNED FUNDS	\$100,923.18

Expected Unassigned Fund Balance on	
6/30/20	<u>\$60,637.91</u>



FORESTHILL FIRE PROTECTION DISTRICT

Fiscal Year 2019/2020

Annual Budget and Operational Plan

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MESSAGE FROM THE FIRE CHIEF

Members of the Board:

I am pleased to present the Board our proposed budget for fiscal year 2019-20 that includes the additional revenue from our successful special tax election that will provide an enhanced level of staffing and the opportunity to develop a strategic plan that will enable our District to address numerous areas we have been unable to focus on in previous budgeting cycles.

Our immediate emphasis will be to provide a salary and benefit package to our firefighters that will assist us in retaining our current dedicated staff and position us to competitively recruit qualified firefighter paramedics to solidify our staffing levels. Our personnel are our most valuable resource and we are committed to a new budgeting process that will identify areas where we can maximize productivity and provide enhanced career opportunities.

Another area we will be focusing on is the development of dedicated reserve funds to enable us to appropriately plan for future apparatus, major equipment, capital improvement and facilities expenditures. Our short-term goals will include the completion of the repairs needed to reoccupy Fire Station 90 and purchasing a second type 1 fire engine.

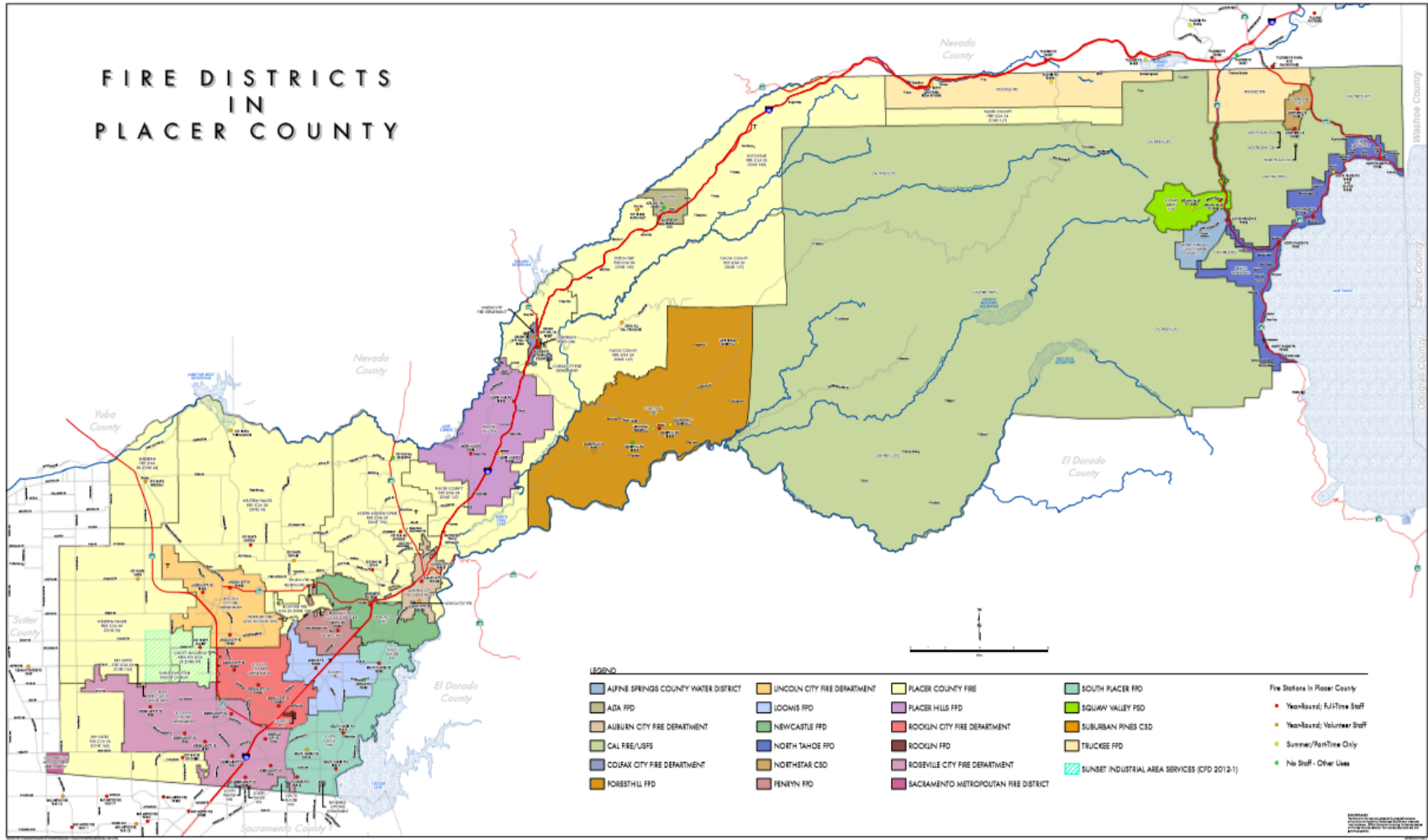
The Board, Fire Chief and our Staff are tasked with being the stewards of our organization's financial resources, working collaboratively to ensure we provide the highest level of services within our means and always providing transparent financial practices.

This proposed budget provides for an enhancement in our core services delivery capability while also providing for future needs to ensure we continually meet our communities' high expectations.

Sincerely,

Kirk Kushen
Fire Chief

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, 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 Board has continually provided this service to the extent possible based on given budgetary restraints. The District shares a Fire Chief with the Placer Hills and Newcastle Fire Districts. The Fire Chief operates the District with one (1) Full-time Administrative Assistant, three (3) Full-time Fire Captains, three (3) Full-time Engineers, three (3) full time firefighters and a variable number of part-time paid Firefighter Paramedics, and part-time Firefighter EMT's.

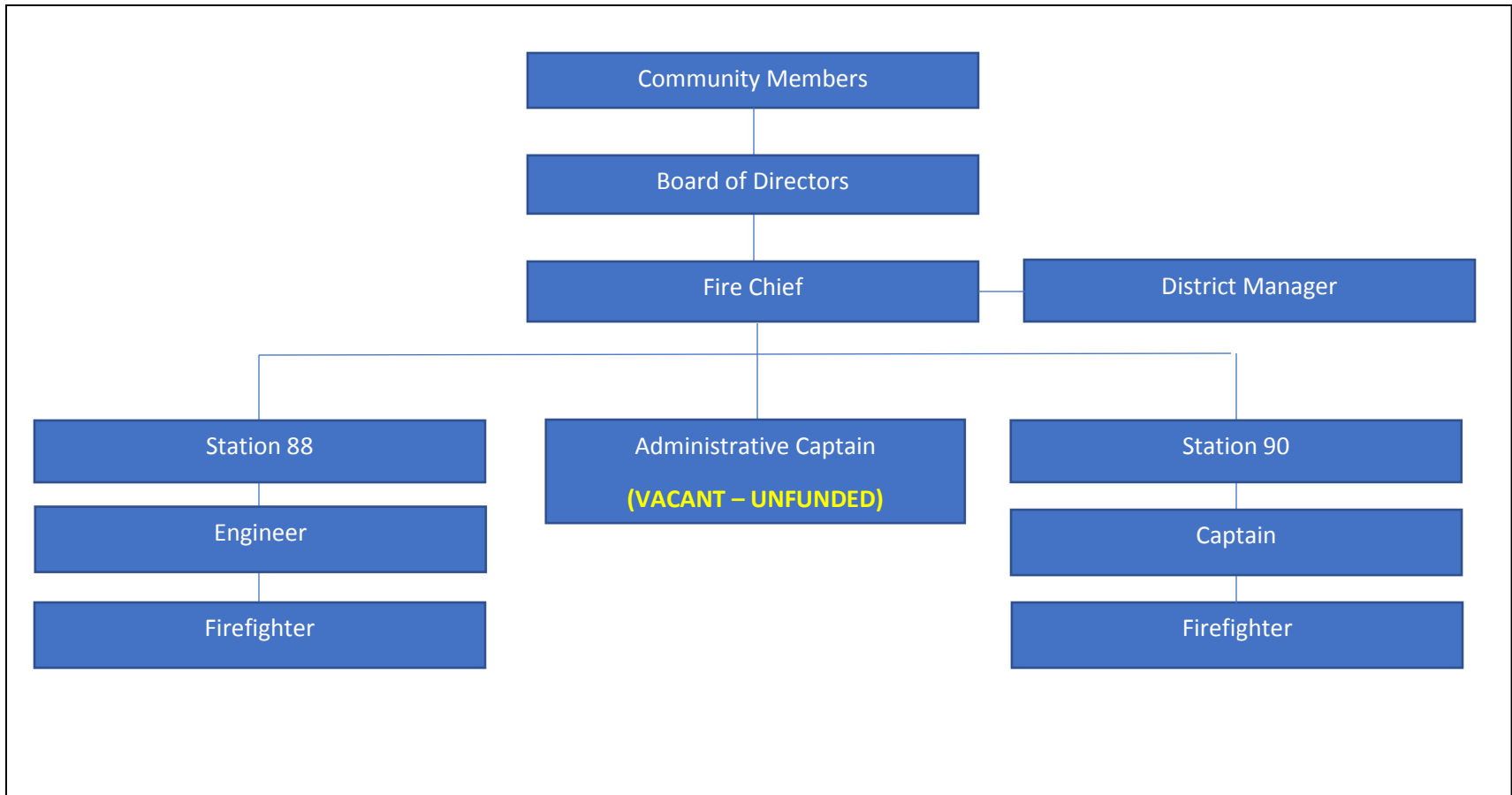
The District operates 1 fire station staffed with 3 personnel and maintains Advanced Life Support Ambulance. During calendar year 2018, the Fire District responded to 608 emergency calls, with the largest percentage of these as requests for medical services.

Population 6,900 people and approximately 2,000 residential structures

Current 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

The Board of Directors held the first ever annual goals session to develop short-term goals for the Fire District to be implemented during the 2019-2020 Fiscal Year. Primarily non-financial in nature, the Board Goals are intended to create a vision and provide the community and staff with direction for the coming twelve months.

1. Ownership and Maintenance of District Facilities,

- a. The County owns the Fire Administration Building and does not charge the District rent. Since at least 2003, the County has not contributed toward maintenance or upkeep of the facility and there is no knowledge of a use between the County and the District.
- b. Years of deferred maintenance caused by a lack of funding is starting to result in compromised structural integrity such as the condition being worked on at Station 90. All facilities are in need of basic maintenance such as painting and siding repairs.

2. Establish authorized staffing level,

- a. Passage of Measure B provides funding to return to four person per day staffing.
- b. Complete contract negotiations with IAFF Local 3800.
- c. Improve employee training and provide better opportunities for training.

3. Prepare for the 2019 Insurance Services Office (ISO) audit.

4. Improve Community Outreach,

- a. Work with allied agencies to improve early notification during emergencies.
- b. Work with allied agencies to improve evacuation planning and temporary safe refuge areas.
- c. Approve and implement a Customer Service Guide.
- d. Improve District image in the community.

5. Develop a Strategic Plan for the District.

6. Update District Bylaws and Policies including enhanced hiring policies that include rigorous background investigations and medical examinations of prospective employees.

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

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 in order 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 first time in at least ten (10) years, the District will present a balanced budget, will fund reserve accounts, and begin 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 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 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, 2019

GENERAL FUND UNRESTRICTED RESERVES		
ACCOUNT	DESCRIPTION	AMOUNT
	Unrestricted GF Reserve	\$228,810.00
TOTAL GENERAL FUND RESERVES		\$228,810.00

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

DEVELOPMENT MITIGATION FUND		
ACCOUNT	DESCRIPTION	AMOUNT
41100	Developer Fees	\$118,061.09
TOTAL DEVFEE REVENUE		\$118,061.09

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

NOTES

General Fund Reserve balance is \$328,810.00. The Board of Directors has designated \$100,000.00 for the following projects:

1. Station 90 evaluation and repairs - \$65,000.00.
2. Potential payment to County Elections for Measure B - \$35,000.00
3. 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 and is the largest contributor to District revenue.

SPECIAL TAX – MEASURE M REVENUE (Account 41200 in chart below) - \$340,190.48

SPECIAL TAX – MEASURE B REVENUE (Account 41200 in chart below) - \$738,206.98

PROPERTY TAX REVEUNE			
ACCOUNT	DESCRIPTION	2018/2019	2019/2020
40100	Current Secured Property Tax	\$447,865.00	\$472,250.00
40200	Unitary Tax	\$12,268.00	\$12,114.00
40300	Current Unsecured Property Tax	\$9,694.00	\$10,458.00
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	Timber Guarantee	\$0.00	\$0.00
40700	Supplemental Property Tax - Current	\$8,348.00	\$7,604.00
40710	Supplemental Property Tax - Prior	\$0.00	\$0.00
40900	Other	\$285.00	\$274.00
41200	Measure M Parcel Tax	\$329,203.00	\$340,190.48
	Measure B Parcel Tax	\$0.00	\$740,130.00
41700	Homeowners Property Tax Reduction	\$3,322.00	\$3,315.00
TOTAL REVENUE PROPERTY TAX		\$810,985.00	\$1,586,335.48

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 based on historic payor mix, Account 42500 shows the amount of ambulance billing that the State and Federal Government does not pay the District.

AMBULANCE TRANSPORT REVENUE			
ACCOUNT	DESCRIPTION	2018/2019	2019/2020
42100	Ambulance Transport Fees	\$894,390.00	\$834,451.00
42500	Statutory Write Down	-\$656,482.00	-\$590,833.80
42600	GEMT	\$0.00	\$0.00
TOTAL AMBULANCE REVENUE		\$237,908.00	\$243,617.20

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	2018/2019	2019/2020
41910	Interest - General Reserve	\$2,500.00	\$3,000.00
TOTAL INTEREST REVENUE		\$2,500.00	\$3,000.00

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	2018/2019	2019/2020
41920	Interest - Developer Mitigation Fund	\$2,500.00	\$2,500.00
TOTAL INTEREST REVENUE		\$2,500.00	\$2,500.00

GENERAL FUND REVENUES

OTHER REVENUES

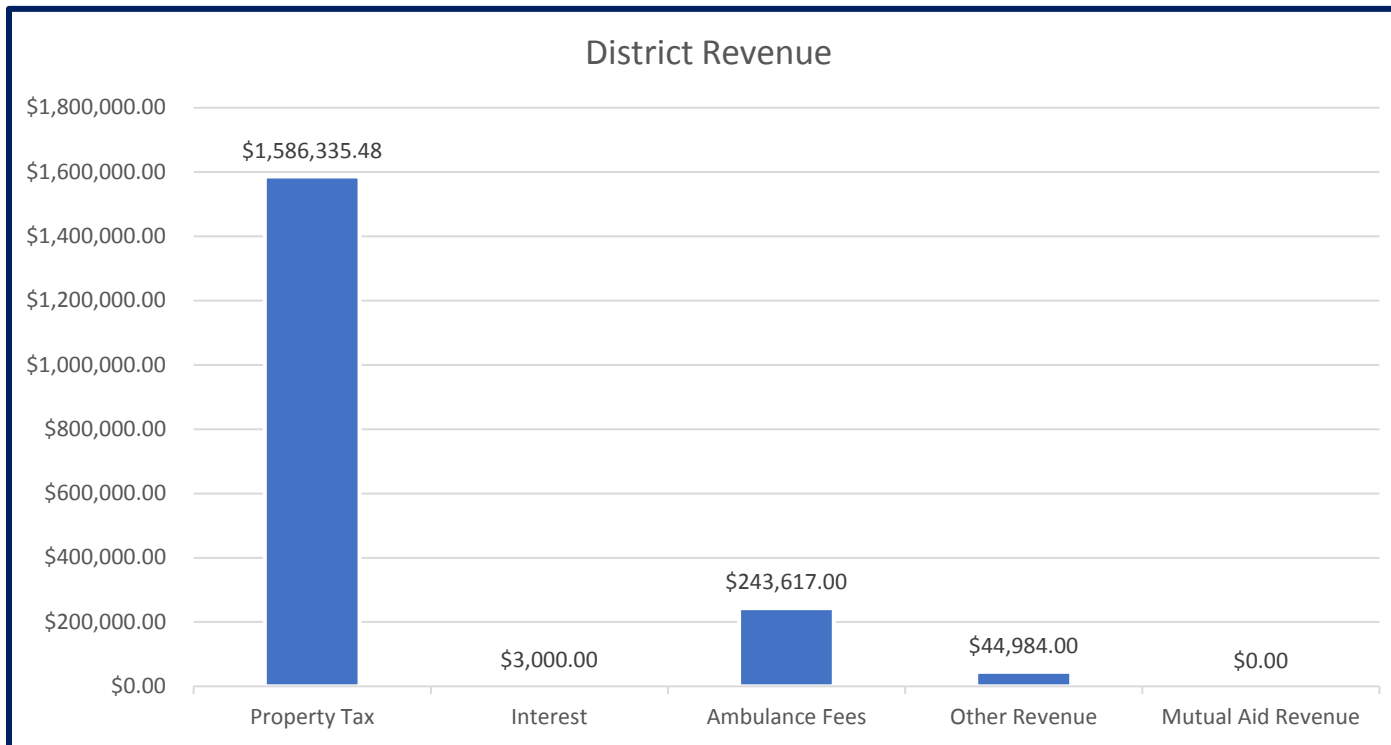
In addition to Property Tax, Ambulance Fees and Interest, the Fire District receives revenue from several miscellaneous sources. Detailed below, OTHER REVENUES include money from grants, special event and filming permits, fire prevention inspection fees, report reproduction fees, and donations. Revenue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

REVENUE – OTHER (GENERAL FUND)			
ACCOUNT	DESCRIPTION	2018/2019	2019/2020
43010	Grants (short-term)	\$18,000.00	\$36,639.00
43100	Movie and Special Events fees	\$1,000.00	\$2,520.00
43200	Prevention and inspection fees	\$1,500.00	\$5,000.00
43210	Report copy fees	\$200.00	75.00
43400	Grant funding	\$0.00	\$0.00
43900	Miscellaneous Revenue	\$0.00	\$0.00
48900	Donations	\$1,000.00	\$750.00
TOTAL REVENUE - OTHER		\$21,700.00	\$44,984.00

REVENUE SUMMARY

GENERAL FUND REVENUE SUMMARY – ALL SOURCES OF GENERAL FUND REVENUE

TOTAL PROPERTY AND SPECIAL TAX REVENUE	\$1,586,335.00
TOTAL INTEREST REVENUE	\$3,000.00
TOTAL AMBULANCE TRANSPORT REVENUE	\$243,617.00
TOTAL MUTUAL AID REVENUE	\$00.00
TOTAL REVENUE - OTHER	\$44,984.00
TOTAL REVENUE	\$1,877,936.00



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 the fire station, the District employs a full-time District Manager and has a shared services agreement with the Placer Hills Fire District to provide Foresthill with a Fire Chief and two (2) Battalion Chiefs. The cost of the shared services is divided between Foresthill, Newcastle Fire, and Placer Hills Fire.

EMPLOYEE SUMMARY

JOB TITLE	NUMBER OF AUTHORIZED POSITIONS	COMMENTS
Fire Chief	0.5	Contract for services with PHFD
Fire Battalion Chief	0.6	Contract for services with PHFD
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
District Manager/Board Secretary	1	

EXPENDITURES

LABOR EXPENSES SUMMARY

SALARIES AND BENEFITS			
ACCOUNT	DESCRIPTION	2018-2019	2019-2020
72555-169	Fire Chief contract with PHFD	\$60,000.00	\$115,400.00
51001-160	Salary – District Manager	\$41,600.00	\$47,840.00
51002-104	Salary – Captain (3)	\$242,568.00	\$209,664.00
51002-158	Salary - Engineers (3)	\$77,750.00	\$193,066.00
51002-159	Salary - Firefighter (5)	\$113,655.00	\$276,640.00
51002-105	Salary - Part-Time staffing (1 FTE)	\$20,000.00	\$52,067.00
	Salary – Paramedic Pay	0.00	\$32,498.00
51002-106	Stipend - Student Firefighter	\$5,000.00	\$2,500.00
	Payroll Tax – Unemployment Ins		\$5,642.00
	Payroll Tax – Social Security/Medicare		\$72,128.00
	Payroll Tax – EE Trng Tax (0.001%)		\$91.00
	Healthcare – Employer contribution	\$62,700.00	\$129,600.00
51001-993	Retirement – 457 Plan ER contribution	\$00.00	\$70,090.00
	Overtime – Discretionary	\$00.00	\$9,929.50
	Overtime – Vacation Coverage	\$50,000.00	\$52,803.00
51002-161	Overtime -Sick Leave Coverage	\$50,000.00	\$35,202.00
	Overtime – Federally Required (FLSA)		\$19,068.00
	Overtime - JOA		\$0.00
	Overtime – Training		\$5,000.00
	Holiday Pay		\$14,668.00
51002-171	Out of class pay	\$4,000.00	\$5,000.00
51001-156	Employee Assistance Program	\$700.00	\$712.00
TOTAL SALARIES AND BENEFITS		\$902,468.00	\$1,349,608.50

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	2018-2019	2019-2020
72555-153	Occu-med - Physicals	\$1,000.00	\$3,306.00
82840-142	Safety clothing (Moved to CIP)	\$5,000.00	\$0.00
82840-143	Uniforms	\$5,000.00	\$5,000.00
62439-123	Fitness program	\$1,800.00	\$1,800.00
TOTAL FIREFIGHTER HEALTH AND SAFETY		\$12,800.00	\$10,106.00

INTER-DEPARTMENTAL TRANSFERS

In order 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	2018-2019	2019-2020
	General Fund Transfers Out	\$0.00	\$186,639.00
	General Fund Transfers In	\$0.00	\$0.00

EXPENDITURES

FIRE PREVENTION

Fiscal constraints have prevented the funding of fire prevention supplies (plastic helmets, safety coloring books, themed handouts) and educational materials used to educate children in the areas of fire safety, stop, drop, and roll, and home exit drills. The Fire District is currently utilizing the services of a joint agency Fire Marshal who provides service through the Placer Hills Fire District to the Foresthill and Newcastle Fire Districts. The cost of the Fire Marshal is 100% grant funded. The position will remain intact if grant funding remains available. Loss of grant funding will force the agencies to terminate the program.

FIRE PREVENTION			
ACCOUNT	DESCRIPTION	2018-2019	2019-2020
72555-139	Fire Prevention supplies	\$0.00	\$0.00
72555-140	Community education materials	\$0.00	\$0.00
62439-126	Arson Task Force membership	\$100.00	\$100.00
TOTAL FIRE PREVENTION		\$100.00	\$100.00

NOTE:

The Foresthill Volunteer Firefighters Association, a community based 501c3 non-profit organization (not directly affiliated with the Foresthill Fire District) has historically provided funding for fire prevention supplies not funded in the District's annual budget.

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	2018-2019	2019-2020
62000-190	Small tools and equipment	\$3,000.00	\$8,160.00
62000-194	Shared equipment cost	\$0.00	\$0.00
62001-203	EMS Equipment for ambulances	\$3,000.00	\$13,000.00
62001-204	Medical supplies and medications	\$30,000.00	\$20,000.00
72556-228	EMS educational expense	\$0.00	\$0.00
82844-144	Training – Fire and EMS	\$3,000.00	\$4,400.00
82844-145	Fire training equipment & supplies	\$0.00	\$0.00
82844-149	Employee fire certification Fees	\$500.00	\$0.00
82844-224	Employee Medical Certification fees	\$500.00	\$0.00
82844-233	Training – Medical related	\$500.00	\$0.00
TOTAL EMERGENCY OPERATIONS		\$40,500.00	\$46,460.00

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	2018-2019	2019-2020
51315-108	Worker compensation insurance	\$65,000.00	\$66,650.00
62140-112	Liability Insurance	\$18,500.00	\$18,881.00
62439-122	Placer Chiefs Association	\$360.00	\$360.00
62508-135	Special tax - collection fee	\$3,500.00	\$11,007.00
62508-163	Election charges	\$5,000.00	\$0.00
62517-126	Property tax collection fee	\$8,514.00	\$8,514.00
72523-127	Postal Expense	\$500.00	\$500.00
72523-128	Special Printing	\$1,500.00	\$1,000.00
72523-129	Copier Lease	\$5,000.00	\$5,000.00
72523-130	Office Equip & Toner	\$125.00	\$250.00
72523-131	Computer Equipment (Moved to CIP)	\$1,000.00	\$0.00
72523-138	Meeting expense	\$200.00	\$200.00
72523-212	Office supplies	\$1,000.00	\$1,118.00
72555-132	Legal services	\$7,000.00	\$6,000.00
72555-134	CPA annual required audit	\$4,900.00	\$4,950.00
72555-136	Incident report software license	\$2,155.00	\$2,155.00
72555-157	Banking fees - FIRE	\$800.00	\$800.00
SUB-TOTAL ADMINISTRATIVE SERVICES (This page)		\$125,054.00	\$127,385.00

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	2018-2019	2019-2020
72555-164	Accounting Services	\$4,800.00	\$4,680.00
72555-167	Payroll processing	\$3,000.00	\$3,000.00
72555-168	Information Technology	\$7,000.00	\$7,008.00
72555-183	Target solutions on-line training	\$3,500.00	\$3,500.00
72555-184	Scheduling software	\$2,200.00	\$2,200.00
72555-185	Promotional testing	\$1,000.00	\$2,500.00
72555-192	Lexipol – Policy manual service	\$3,500.00	\$3,500.00
72556-211	Ambulance refunds	\$3,000.00	\$0.00
72556-213	DMV Licensing	\$1,000.00	\$450.00
72556-222	Banking fees - Ambulance	\$450.00	\$450.00
72556-223	Local EMS Agency service fee	\$800.00	\$720.00
72556-226	Ambulance billing fee 5.9%	\$15,000.00	\$15,000.00
72556-229	GEMT Admin Fee	\$500.00	\$250.00
83547-152	LAFCO Membership fee	\$900.00	\$900.00
	Background Investigations		\$2,500.00
SUB-TOTAL ADMINISTRATIVE SERVICES (This page)		\$46,650.00	\$46,658.00
SUB-TOTAL ADMINISTRATIVE SERVICES (Page 22)		\$125,054.00	\$127,385.00
TOTAL ADMINISTRATIVE SERVICES		\$171,704.00	\$174,043.00

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	2018-2019	2019-2020
62290-115	Fire Engine parts, repairs and Maintenance	\$23,000.00	\$19,029.50
62290-116	Fire Engine tires	\$6,000.00	\$8,100.00
62291-208	Ambulance parts and repairs	\$10,000.00	\$7,000.00
62291-209	Ambulance tires	\$2,800.00	\$2,000.00
72555-137	Radio equipment and repair	\$2,000.00	\$2,000.00
	Fire Extinguisher Service	\$0.00	\$538.00
7255-180	Ladder testing	\$750.00	\$750.00
72555-181	Call notification system fee	\$948.00	\$350.00
72555-188	Bauer Breathing Air Compressor service	\$2,000.00	\$1,200.00
72555-189	SCBA Bottle Hydrostatic testing	\$0.00	\$0.00
72555-191	Jaws of Life annual service	\$2,000.00	\$2,000.00
72556-214	Cardiac monitor annual service	\$3,950.00	\$3,000.00
72556-227	Ambulance gurney annual service	\$0.00	\$2,000.00
82770-141	Fuel for Ambulances and Fire Engines	\$25,000.00	\$25,000.00
TOTAL SUPPORT SERVICES		\$78,448.00	\$72,967.50

EXPENDITURES

STATIONS 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 – CLOSED	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

STATIONS AND GROUNDS			
ACCOUNT	DESCRIPTION	2018-2019	2019-2020
62000-110	Cleaning supplies	\$3,500.00	\$3,600.00
62405-117-121	Building maintenance	\$6,000.00	\$2,250.00
62405-121	Long-term maintenance projects	\$0.00	CIP
62405-133	Station equipment & furniture	\$1,000.00	CIP
	Pest Control	\$0.00	\$1,362.00
82965-148	Electricity	\$10,000.00	\$10,000.00
82965-149	Propane	\$3,800.00	\$3,800.00
82965-150	Telephone and Cell	\$11,000.00	\$11,000.00
82965-151	Water	\$6,000.00	\$6,000.00
TOTAL STATIONS AND GROUNDS		\$41,300.00	\$38,012.00

SUMMARY OF EXPENDITURES

SUMMARY OF GENERAL FUND EXPENDITURES

BUDGET SECTION	2018-2019 TOTAL	2019-2020 TOTAL
Salaries and Benefits Total	\$902,468.00	\$1,349,608.50
Firefighter Health and Safety Total	\$12,800.00	\$10,106.00
Fire Prevention Total	\$100.00	\$100.00
Emergency Operations Total	\$40,500.00	\$46,460.00
Administrative Services Total	\$171,704.00	\$174,043.00
Support Services Total	\$78,448.00	\$72,967.50
Stations and Grounds Total	\$41,300.00	\$38,012.00
Inter-Departmental Transfer-Out (General Fund Reserve)	\$0.00	\$86,639.00
Inter-Departmental Transfer-Out (Capital Improvement Fund Reserve)	\$0.00	\$100,000.00
TOTAL EXPENDITURES	\$1,247,320.00	\$1,877,936.00

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

Total Revenue – All Sources	\$1,877,936.00
Total Expenditures	\$1,877,936.00

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	\$228,810.00
Added/Used	\$0.00	(\$101.00)	\$0.00	\$0.00	\$0.00	(\$100,000.00)	\$86,639.00
Ending Balance	\$328,911.00	\$328,810.00	\$328,810.00	\$328,810.00	\$328,810.00	\$228,810.00	\$315,449.00

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	\$117,505.03
Added Revenue	\$0.00	\$0.00	\$75,613.00	\$51,903.00	\$54,668.00	\$52,581.93	\$41,000.00
Expenditures	\$0.00	\$50,566.00	\$0.00	\$0.00	\$0.00	\$148,279.90	\$100,923.18
Ending Balance	\$81,585.00	\$31,019.00	\$106,632.00	\$158,535.00	\$213,203.00	\$117,505.03	\$57,581.85

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.

	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
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	\$0.00	\$100,000.00
Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,933.00
Ending Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,067.00

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.

	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
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	\$0.00	\$0.00
Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ending Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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, 2017 Balance	\$328,810.00
June 30, 2018 Balance	\$328,810.00
June 30, 2019 Balance	\$228,810.00

GENERAL FUND RESERVE REVENUE			
ACCOUNT	DESCRIPTION	2018-2019	2019-2020
	General Fund Contribution	\$0.00	\$50,000.00
	Reserve Fund Interest	\$2,500.00	\$3,000.00

GENERAL FUND RESERVE EXPENDITURES			
ACCOUNT	DESCRIPTION	2018-2019	2019-2020
	Station 90 Damage Assessment	\$15,000.00	\$0.00
	Station 90 Structural Repairs	\$50,000.00	\$0.00
	Measure B Election Service Fee	\$35,000.00	\$0.00
	Inter-Departmental Transfer-Out to Capital Improvement Fund	\$0.00	\$0.00
TOTAL GENERAL FUND RESERVE EXPENDITURES		\$100,000.00	\$0.00

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, 2017 Balance	\$158,535.00
June 30, 2018 Balance	\$213,203.00
June 30, 2019 Balance	\$119,296.00

DEVELOPMENT MITIGATION REVENUE			
ACCOUNT	DESCRIPTION	2018-2019	2019-2020
41100	Development Fees	\$60,000.00	\$41,000.00
41920	Reserve Fund Interest	\$2,500.00	\$1,800.00

DEVELOPMENT MITIGATION EXPENDITURES			
ACCOUNT	DESCRIPTION	2018-2019	2019-2020
84450	Cardiac Monitor	\$24,292.00	\$0.00
84450	Roof Repair - Station 88	\$16,650.00	\$0.00
84450	Generator Repair – Administration Office	\$2,465.00	\$0.00
84450	2017 Fire Engine Lease Payment 2/5	\$51,300.00	\$51,300.00
	Self-Contained Breathing Apparatus Grant – District Cost	\$42,000.00	\$0.00
TOTAL DEVELOPMENT MITIGATION RESERVE FUND EXPENDITURES		\$136,707.00	\$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, 2017 Balance	\$0.00
June 30, 2018 Balance	\$0.00
June 30, 2019 Balance	\$0.00

CAPITAL IMPROVEMENT PLAN REVENUE			
ACCOUNT	DESCRIPTION	2018-2019	2019-2020
	General Fund Contribution	\$0.00	\$100,000.00
	Reserve Fund Interest	\$0.00	\$0.00

CAPITAL IMPROVEMENT PLAN EXPENDITURES			
ACCOUNT	DESCRIPTION	2018-2019	2019-2020
	Replacement Hose	\$0.00	\$4,295.00
	Motorized Hose Reel	\$0.00	\$1,700.00
	Radios	\$0.00	\$6,938.00
	Building Maintenance	\$0.00	\$6,000.00
	Station Fixtures and Furniture	\$0.00	\$2,000.00
	Computer Equipment	\$0.00	\$1,000.00
	Firefighter Safety Gear (PPE)	\$0.00	\$5,000.00
	Purchase Used OES Type I Engine	\$0.00	\$40,000.00
TOTAL CAPITAL IMPROVEMENT PLAN RESERVE FUND EXPENDITURES		\$0.00	\$66,933.00

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, 2017 Balance	\$0.00
June 30, 2018 Balance	\$0.00
June 30, 2019 Balance	\$13,877.38

SICK LEAVE ACCURED LIABILITY REVENUE			
ACCOUNT	DESCRIPTION	2018-2019	2019-2020
	Inter-Departmental Transfer-In	\$13,877.38	\$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
TOTAL SICK LEAVE ACCURED LIABILITY RESERVE FUND TRANSFERS		\$0.00	\$0.00

CONCLUSION

CONCLUSION

The 2019-2020 Fiscal Year Budget presents the community with the first General Fund balanced budget in many years. 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. For the first time in at least ten years, the Fire District will utilize the reserve policy, setting aside a minimum of \$150,000.00 for reserves. 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.