

**AMERICAN CANYON
FIRE PROTECTION DISTRICT**

**Fire Chief's Final Budget
Document
Adopted 9/17/2019**

**Operating and Capital Budget
All Funds**

FISCAL YEAR 2019-2020



ONE TEAM, ONE MISSION

Our mission is to provide reliable and progressive emergency response while seeking opportunities to make a positive difference in the lives of the people and the community we serve.

Board of Directors

Leon Garcia, Chair

Mariam Aboudamous, Vice-Chair

Mark Joseph, Board Member

Kenneth Leary, Board Member

David Oro, Board Member

The Role of the Board

The Board of Directors is the elected policymaking body for the American Canyon Fire Protection District. The Directors provide financial oversight and strategic policy direction to maximize the public value of District services.

Fire Chief/Treasurer

Glen Weeks

The Role of the Chief

The Fire Chief is the Chief Executive Officer of the District. In collaboration with the Board of Directors and in partnership with all members of the organization, the Chief provides direction, protection and order to the District.

District Counsel

William D. Ross

**America Canyon Fire Protection District
Financial Summary
Final Budget Fiscal Year 2019-20**

	General Operations			Fire Mitigation Fee			Fleet, Facilities & Equipment Capital Fund		
	2018-19		2019-20	2018-19		2019-20	2018-19		2019-20
	<u>Budget</u>	<u>Actual *</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual *</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual *</u>	<u>Budget</u>
Fund Balance - Beginning	\$5,141,928	\$5,141,928	\$5,565,253	\$857,343	\$857,343	\$876,197	\$833,072	\$833,072	\$240,661
Revenues and Transfers	5,668,455	5,823,393	5,530,650	33,000	18,854	434,435	232,135	234,282	715,514
Expenses and Transfers	5,511,065	5,400,067	5,750,735	-	-	500,000	863,640	826,693	865,160
Rev Over (Under) Exp	157,390	423,326	(220,085)	33,000	18,854	(65,565)	(631,505)	(592,411)	(149,646)
Fund Balance - Ending	\$5,299,318	\$5,565,253	\$5,345,168	\$890,343	\$876,197	\$810,632	\$201,567	\$240,661	\$91,015

*** Pre-Audit**

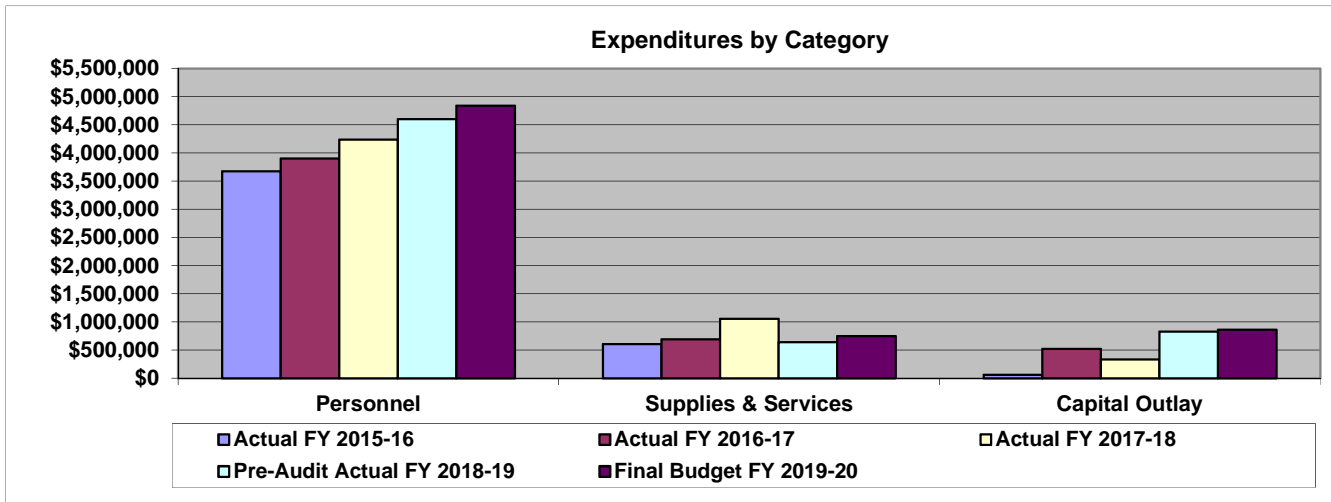
Fire District Fund Summary*

*Excludes interfund transfers

	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Pre-Audit Actual FY 2018-19	Final Budget FY 2019-20
Expenditures					
Personnel	\$ 3,677,096	\$ 3,901,875	\$ 4,239,824	\$ 4,598,920	\$ 4,839,311
Supplies & Services	607,957	693,529	1,054,376	642,012	747,515
Capital Outlay	63,956	525,425	332,560	826,692	865,160
Debt Service	-	-	-	-	-
Total for Department	\$ 4,349,009	\$ 5,120,830	\$ 5,626,760	\$ 6,067,624	\$ 6,451,986

Revenues / Funding Sources

Property Taxes	\$ 3,588,246	\$ 3,683,038	\$ 4,016,353	\$ 4,388,614	\$ 4,604,994
Fire Assessment Fee	606,929	600,105	602,248	625,375	649,430
Fire Mitigation Fee	79,858	132,694	168,718	-	429,400
Interest Earnings	26,625	31,629	72,869	94,001	109,640
State/Fed Revenue	478,931	274,783	1,233,599	499,260	-
Other	253,370	218,949	489,190	310,143	223,225
Total Department Funding Sources	\$ 5,033,959	\$4,941,198	\$6,582,977	\$5,917,393	\$ 6,016,690



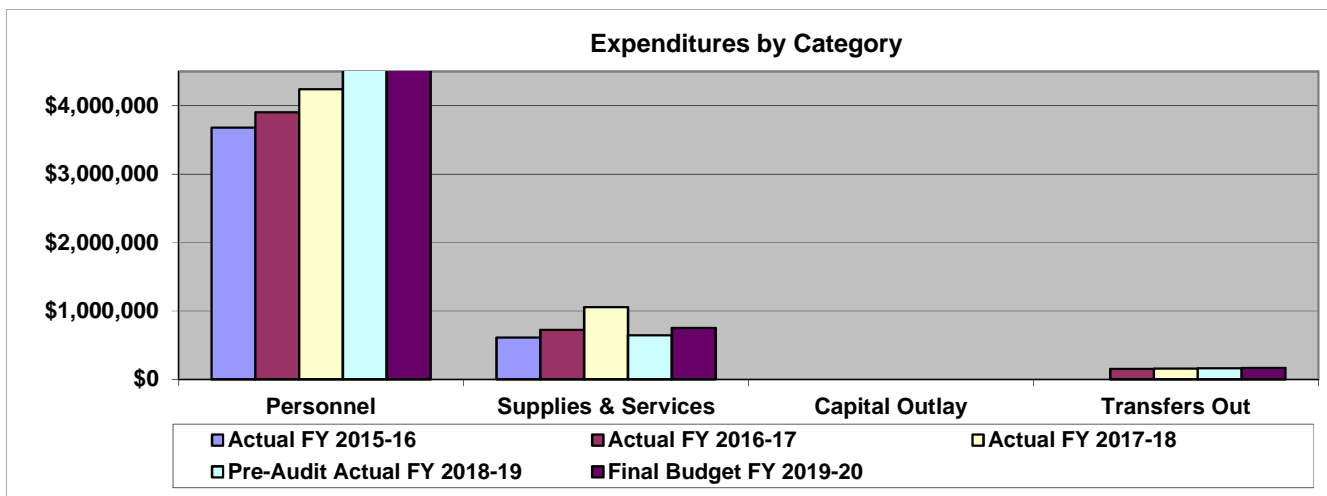
General Operations Fund #810

Mission: To provide reliable and progressive emergency response while seeking opportunities to make a positive difference in the lives of the people and the community we serve.

	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Pre-Audit Actual FY 2018-19	Final Budget FY 2019-20
Expenditures					
Personnel	\$ 3,677,096	\$ 3,901,875	\$ 4,239,824	\$ 4,598,920	\$ 4,839,311
Supplies & Services	607,957	719,770	1,054,376	642,012	747,515
Capital Outlay	-	-	-	-	-
Transfers Out	-	150,000	154,500	159,135	163,909
Debt Service	-	-	-	-	-
Total Department Expenditures	\$ 4,285,053	\$ 4,771,646	\$ 5,448,700	\$ 5,400,067	\$ 5,750,735

	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Pre-Audit Actual FY 2018-19	Final Budget FY 2019-20
Revenues / Funding Sources					
Property Taxes	\$ 3,588,246	\$ 3,683,038	\$ 4,016,353	\$ 4,388,614	\$ 4,604,994
Fire Assessment Fee	606,929	600,105	602,248	625,375	649,430
Interest Earnings	21,386	22,682	60,247	68,000	103,000
State OES Reimbursement	478,931	274,783	676,702	499,260	-
Other	253,370	218,949	386,690	242,143	173,225
Total Department Funding Sources	\$ 4,948,862	\$ 4,799,557	\$ 5,742,240	\$ 5,823,393	\$ 5,530,650

	Adopted Budget FY 2018-19	Final Budget FY 2019-20	Comments
Division Staffing			
Full Time Equivalent Positions			
Fire Chief	1.0	1.0	
Assistant Chief	1.0	1.0	
Fire Captain	6.0	6.0	<i>Staffing is augmented by 10 Reserve Firefighters.</i>
Firefighters	12.0	12.0	
Administrative Assistant	1.0	2.0	
Administrative Clerk	0.3	0.3	
Total Full Time Equivalents	21.3	22.3	



Fire Mitigation Fund #830

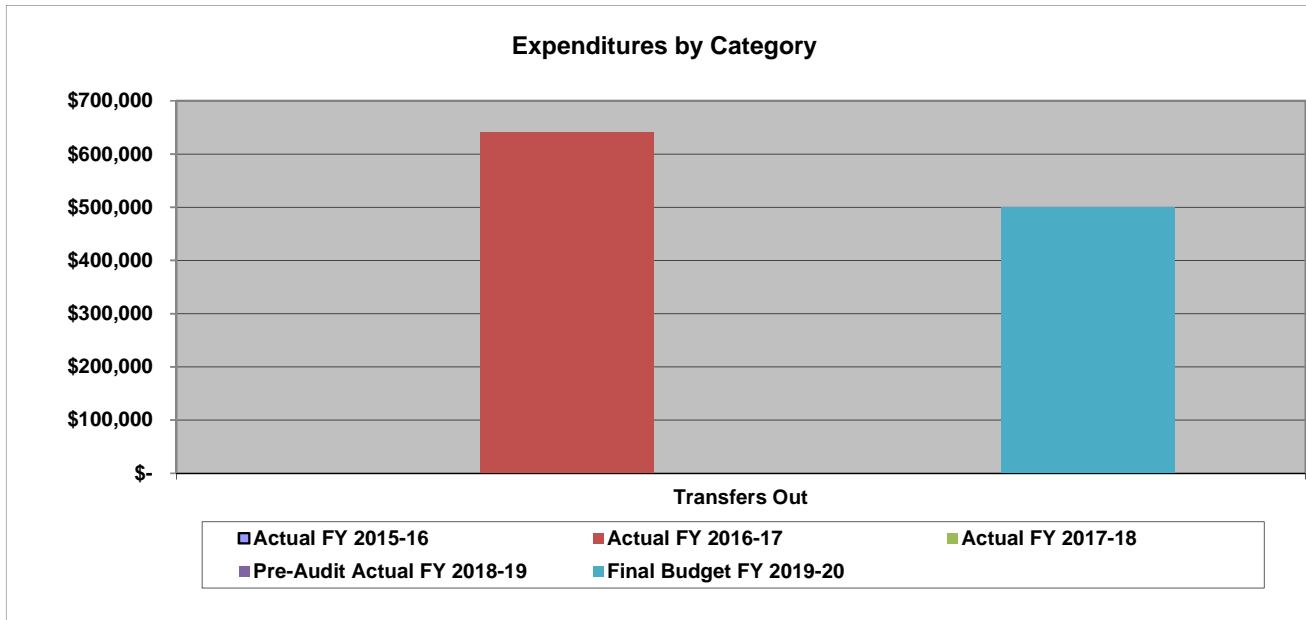
Mission: To account the collection and use of development fees for Fire District infrastructure needs.

	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Pre-Audit Actual FY 2018-19	Final Budget FY 2019-20
Expenditures					
Transfers Out	\$ -	\$ 640,000	\$ -	\$ -	\$ 500,000
Total Department Expenditures	\$ -	\$ 640,000	\$ -	\$ -	\$ 500,000
Revenues / Funding Sources					
Fire Mitigation Fee	\$ 79,858	\$ 132,694	\$ 168,718	\$ -	\$ 429,400
Interest Earnings	4,923	8,536	8,715	18,854	5,035
Total Department Funding Sources	\$ 84,781	\$ 141,230	\$ 177,433	\$ 18,854	\$ 434,435

Staffing

Comments

No Staff are charged to the Fire Mitigation Fund



Fleet, Facilities & Equipment Capital Fund #860

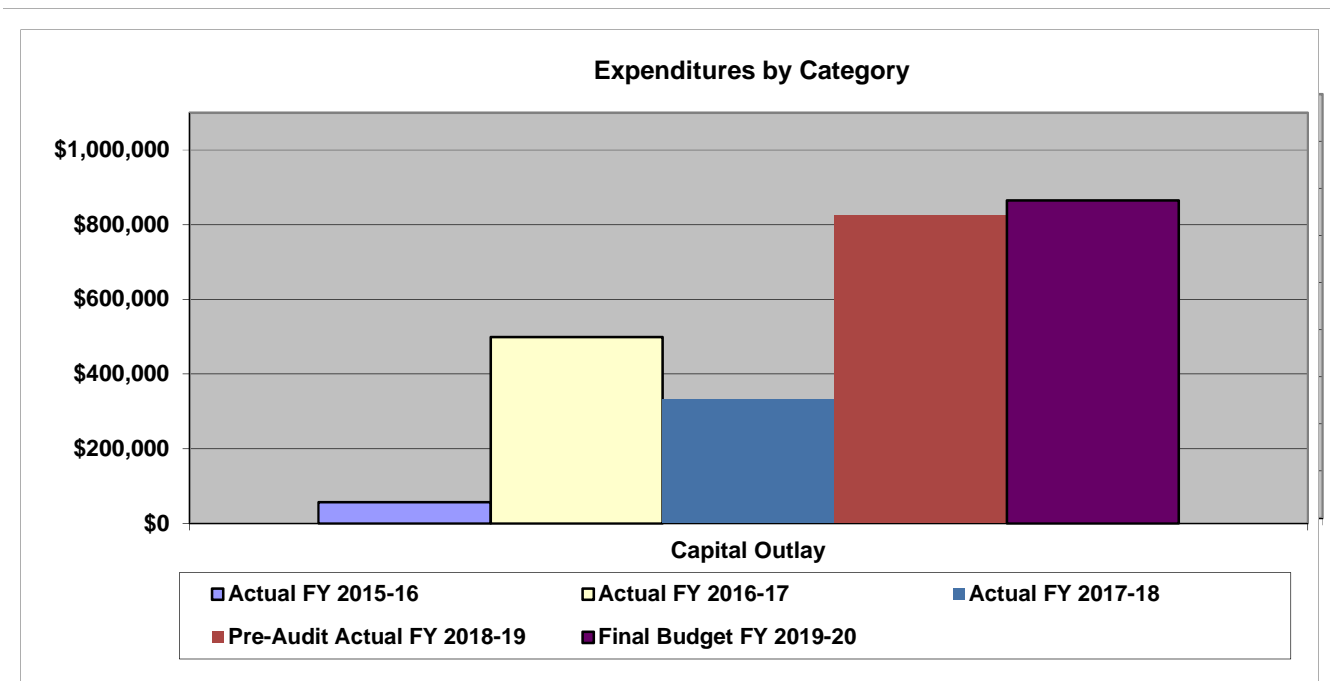
Mission: To account for the accumulation of funds used to pay for capital acquisition/replacement.

	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Pre-Audit Actual FY 2018-19	Final Budget FY 2019-20
Expenditures					
Heavy Rescue	\$ -	\$ -	\$ 216,603	\$ -	\$ -
Type 6 Engine	-	-	-	-	-
Facilities	-	67,288	26,477	102,240	88,500
Equipment	-	31,301	89,480	135,312	128,910
Command vehicle	56,506	-	-	-	-
Type 1 Engine	-	400,595	-	589,140	647,750
Total Department Expenditures	\$ 56,506	\$ 499,184	\$ 332,560	\$ 826,692	\$ 865,160
Revenues / Funding Sources					
General Operations Transfer	\$ -	\$ 150,000	\$ 154,500	\$ 159,135	\$ 163,909
Fire Mitigation Fee Transfer	-	640,000	-	-	500,000
Grant Funds	-	-	556,897	-	-
Other	-	-	102,500	68,000	50,000
Interest Earnings	316	411	3,907	7,147	1,605
Total Department Funding Sources	\$ 316	\$ 790,411	\$ 817,804	\$ 234,282	\$ 715,514

Staffing

Comments

No Staff are charged to the Fleet, Facilities & Equipment Capital Fund



2019-2020 Final Budget Revenues

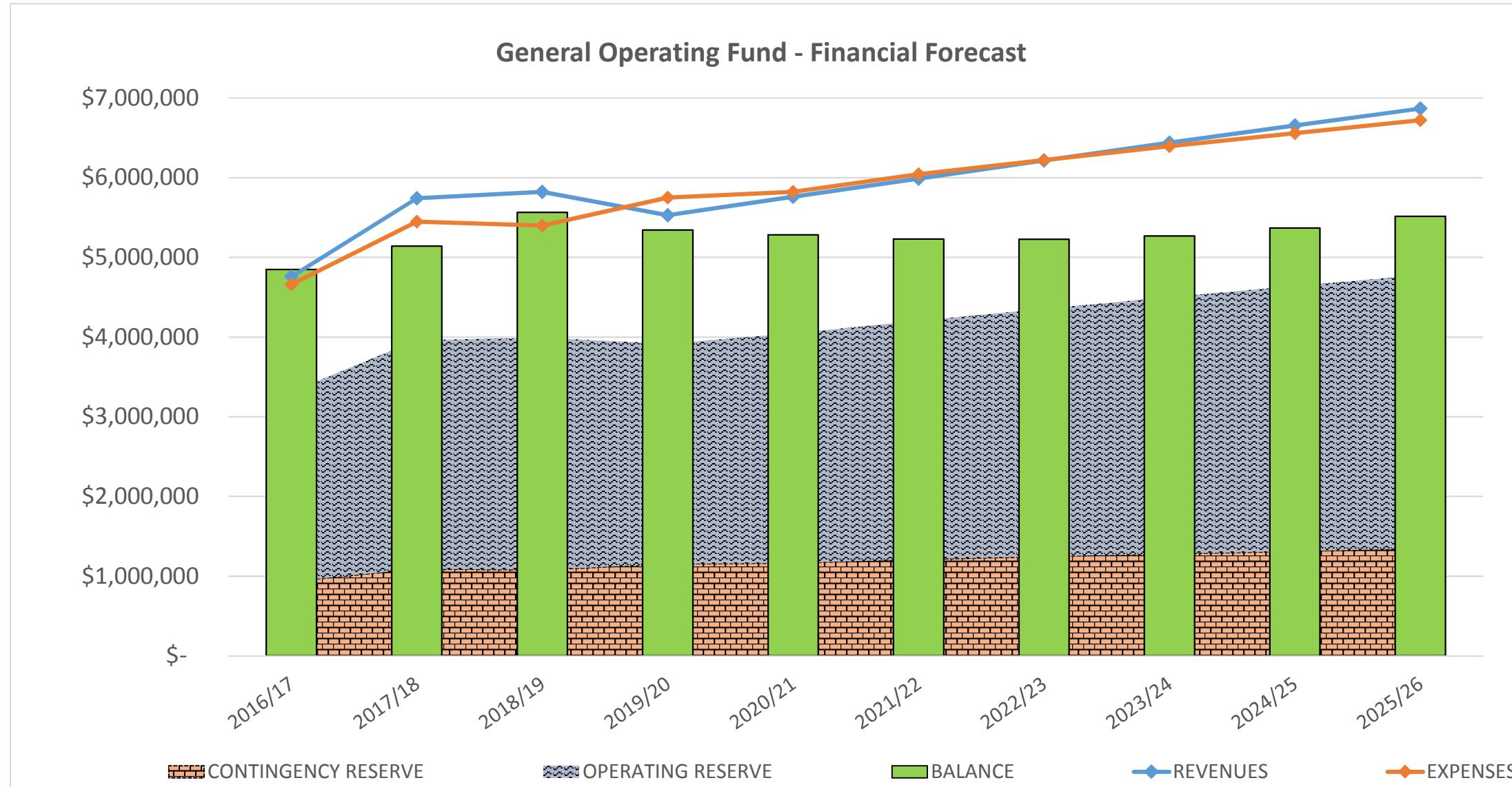
Account #	Description	FY 2018-19 Final Budget	FY 2018-19 Mid-Year Budget Update	Pre-Audit June 30, 2019	FY 2019-20 Preliminary Budget Request	FY 2019-20 Final Budget Request
810-910-4110	Property Tax - Secured	\$ 4,085,925	\$ 4,085,925	\$ 4,124,469	\$ 4,301,962	\$ 4,438,284
810-910-4112	Property Tax - Current Unsecur	143,325	143,325	119,433	143,325	119,433
810-910-4114	Property Tax - Supplemental	50,000	50,000	102,468	50,000	-
810-910-4116	Property Tax - Prior Year	24,000	24,000	24,616	24,000	29,649
810-910-4118	Property Tax - Homeowner's	17,500	17,500	17,628	17,500	17,628
810-910-4324	Strike Team Reimbursement	494,000	494,000	499,260	-	-
810-910-4330	Fire Protection Svcs - City	50,000	50,000	50,000	50,000	50,000
810-910-4530	Weed Abatement	-	4,179	4,605	-	-
810-910-4533	Fire Assessment Fee	643,000	643,000	625,375	649,430	649,430
810-910-4534	Pln Review Permit Fees(Table1)	46,015	46,015	47,177	46,935	46,935
810-910-4536	Occupancy Insp Fees (Table 2)	1,000	1,000	1,467	1,020	1,020
810-910-4537	Operational PermitFees(Table3)	5,000	6,500	23,621	6,630	6,630
810-910-4545	Fire Inspection Fees (Table 4)	500	6,500	6,231	6,630	6,630
810-910-4610	Interest Earnings - Investment	45,000	45,000	107,866	65,000	100,000
810-910-4612	Interest Earnings - Other	1,600	1,600	3,950	3,000	3,000
810-910-4613	Market Adjustment - LAIF	-	-	-	-	-
810-910-4705	Rentals/Lease	17,000	17,000	17,010	17,000	17,010
810-910-4715	AMR Contract	40,000	40,000	40,000	40,000	40,000
810-910-4730	Other Miscellaneous	4,590	4,590	8,216	5,000	5,000
810-910-4985	Transfers In from Grants	-	-	-	-	-
Total 810 - General Fund		\$ 5,668,455	\$ 5,680,134	\$ 5,823,393	\$ 5,427,433	\$ 5,530,650
830-960-4590	Fire Mitigation Fee	\$ 128,750	\$ 25,000	\$ -	\$ 101,567	\$ 429,400
830-960-4610	Interest Earnings	11,193	8,000	18,854	3,074	5,035
Total 830 - Fire Mitigation Fee		\$ 139,943	\$ 33,000	\$ 18,854	\$ 104,642	\$ 434,435
860-970-4591	Federal AFG Grant Program	\$ -	\$ -	\$ -	\$ -	\$ -
860-970-4610	Interest Earnings	2,137	5,000	7,147	1,678	1,605
860-970-4710	Proceeds of Sale	-	18,000	18,000	-	-
860-970-4730	Other Miscellaneous	50,000	50,000	50,000	50,000	50,000
860-970-4810	Proceeds Capital Lease	-	-	-	-	-
860-	Trans In from Fire Mit	-	-	-	500,000	500,000
860-970-4985	Trans In from Fire Ops	159,135	159,135	159,135	163,909	163,909
Total 860- Fleet, Facilities & Equipment Capital Fund		\$ 211,272	\$ 232,135	\$ 234,282	\$ 715,587	\$ 715,514
All Funds		\$6,019,670	\$5,945,269	\$6,076,528	\$6,247,661	\$6,680,599

2019-2020 Final Budget Expenditures

Account #	Description	FY 2018-19 Final Budget	FY 2018-19 Mid-Year Budget Update	Pre-Audit June 30, 2019	FY 2019-20 Preliminary Budget Request	FY 2019-20 Final Budget Request
810-910-5110	Wages - Full Time	\$ 2,184,561	\$ 2,159,929	\$ 2,184,560	\$ 2,430,928	\$ 2,430,928
810-910-5112	Wages - Other	22,100	22,000	21,983	22,000	22,000
810-910-5120	Wages - Overtime	267,000	150,000	266,781	130,000	130,000
810-910-5121	Wages - OES Overtime	208,000	208,000	207,827	-	-
810-910-5125	Reserve Fire Fighter Stipend	8,225	15,000	8,225	25,000	25,000
810-910-5130	Benefits - Other	74,501	74,501	66,383	86,059	86,059
810-910-5131	PERS Retirement	813,697	832,697	813,516	995,876	995,876
810-910-5132	Med/FICA/Soc Sec	40,555	34,755	40,547	37,496	37,496
810-910-5134	Worker Compensation	183,248	192,948	183,204	208,211	214,000
810-910-5135	Unemployment	4,350	7,500	4,341	8,682	8,682
810-910-5139	Salary & Benefit Transfer	118,840	118,840	123,471	131,428	131,428
810-910-5141	Health Benefits	314,236	314,686	284,445	339,974	339,974
810-910-5142	Retiree Health Benefits	187,590	187,590	178,257	195,357	195,357
810-910-5143	OPEB	215,381	215,381	215,381	213,177	222,510
810-910-5202	Office Supplies	3,556	2,556	3,189	4,939	4,939
810-910-5204	Printing/Publishing	5,045	2,045	4,614	2,076	4,800
810-910-5206	Postage & Mail	5,789	6,646	5,010	7,000	7,000
810-910-5208	Phone/Communication	15,770	12,270	15,192	12,454	15,500
810-910-5210	Office Equip Maint/Lease	6,000	5,000	5,081	5,075	5,075
810-910-5215	IT Support Services	50,000	50,000	48,266	50,750	50,750
810-910-5220	Advertising & Promotion	2,045	2,045	1,853	2,076	2,076
810-910-5250	Property Tax Admin Fee	43,968	43,968	46,867	44,747	44,747
810-910-5251	Fire Service Fee - Admin Fee	2,556	2,556	-	2,594	2,594
810-910-5260	Doctor/Medical Expenses	5,113	5,113	3,848	5,190	5,190
810-910-5270	Liability/Property Insurance	18,210	18,210	18,208	18,483	18,483
810-910-5280	Legal Contract Services	33,000	45,000	32,256	45,675	35,000
810-910-5284	Miscellaneous Services	6,810	10,810	6,621	8,628	8,628
810-910-5286	Ext Plan Review	6,500	6,500	6,650	6,598	6,598
810-910-5287	Napa JPA	140,038	140,038	125,293	142,139	142,139
810-910-5288	Dispatch Services	69,600	69,600	69,596	70,644	72,032
810-910-5289	Other Professional Services	45,800	42,000	44,104	42,630	45,000
810-910-5291	Contractual Services	31,788	35,788	30,208	36,325	61,325
810-910-5310	Travel & Conference Expense	9,360	16,360	8,416	15,000	10,000
810-910-5320	Books & Publications	2,045	2,045	874	2,076	2,076

2019-2020 Final Budget Expenditures

Account #	Description	FY 2018-19 Final Budget	FY 2018-19 Mid-Year Budget Update	Pre-Audit June 30, 2019	FY 2019-20 Preliminary Budget Request	FY 2019-20 Final Budget Request
810-910-5330	Certif, Membership & Dues	4,513	5,113	3,872	5,190	5,190
810-910-5350	On-Site Training	14,225	15,000	13,509	10,150	14,000
810-910-5402	New Tools & Equipment	6,646	6,646	4,257	5,075	5,075
810-910-5404	Uniform Services & Supplies	4,500	4,500	2,869	4,568	4,568
810-910-5410	Fire EquipRepair & Maintenance	12,000	12,000	10,446	12,180	12,180
810-910-5412	EMS Equip & Supplies	7,669	7,669	6,609	7,784	7,784
810-910-5414	Station Supplies	7,669	7,669	6,491	7,784	7,784
810-910-5415	Facility Repair & Maintenance	21,781	12,781	20,777	21,000	21,000
810-910-5490	Gas & Electric	35,000	35,000	34,214	35,525	35,525
810-910-5510	Fuel	20,450	20,450	20,354	20,757	20,757
810-910-5520	Vehicle Repairs	35,788	35,788	26,677	36,325	36,325
810-910-5605	Office Equip/Furnishings	2,556	2,556	-	2,594	5,000
810-910-5610	Fire Equipment	10,225	10,225	1,493	10,378	10,378
810-910-5625	Computer Software/Hardware	13,293	13,290	6,248	13,489	10,000
810-910-5980	Transfer to Fleet, Facilities & Equip Fund	159,135	159,135	159,135	163,909	163,909
810-910-6454	Fire Safety Equipment-Mandated	10,338	15,338	8,048	5,000	8,000
Total 810 - General Fund		\$ 5,511,065	\$ 5,415,537	\$ 5,400,067	\$ 5,710,993	\$ 5,750,735
830-	Transfer Out Vehicle Replacement	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
Total 830 - Fire Mitigation Fee		\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
860-970-5616	Fleet	\$ 589,140	\$ 589,140	\$ 589,140	\$ 641,750	\$ 647,750
860-	Facilities	139,000	139,000	102,240	79,876	88,500
860-	Equipment	135,500	135,500	135,312	140,000	128,910
Total 860 - Fleet, Facilities & Equipment Capital Fund		\$ 863,640	\$ 863,640	\$ 826,693	\$ 861,626	\$ 865,160
Total All Funds		\$ 6,374,705	\$ 6,279,177	\$ 6,226,760	\$ 7,072,619	\$ 7,115,895



(1) Operating Reserve = 50% of General Fund Revenues
 (2) Contingency Reserve = 20% of General Fund Expenditures

**American Canyon Fire Protection District
General Fund Operations - Financial Forecast**

	<i>Actual</i>	<i>Pre-Audit</i>	<i>Proposed</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
	<i>2017/18</i>	<i>2018/19</i>	<i>2019/20</i>	<i>2020/21</i>	<i>2021/22</i>	<i>2022/23</i>	<i>2023/24</i>	<i>2024/25</i>	<i>2025/26</i>	<i>2025/26</i>	<i>2025/26</i>
Beginning balance	4,848,388	5,141,928	5,565,253	5,345,169	5,284,282	5,231,292	5,226,901	5,269,482	5,368,162	5,514,430	5,514,430
Revenue:											
<i>(% Change in Prop Tax)</i>	<i>10.42%</i>	<i>7.94%</i>	<i>4.93%</i>	<i>4.75%</i>	<i>4.50%</i>	<i>4.25%</i>	<i>4.00%</i>	<i>3.75%</i>	<i>3.50%</i>	<i>3.50%</i>	<i>3.50%</i>
Property tax	4,065,710	4,388,614	4,604,994	4,823,731	5,040,799	5,255,033	5,465,235	5,670,181	5,868,637	6,074,040	6,074,040
Fire assessment fee	602,429	625,375	649,430	655,924	662,484	669,108	675,799	682,557	689,383	696,277	696,277
Other service chgs	244,458	133,101	111,216	113,440	115,709	118,023	120,384	122,791	125,247	127,752	127,752
Strike team reimbursement	676,707	499,260	-	-	-	-	-	-	-	-	-
Interest earnings	60,247	111,816	103,000	105,060	107,161	109,304	111,491	113,720	115,995	118,315	118,315
AMR contract	30,000	40,000	40,000	40,800	41,616	42,448	43,297	44,163	45,046	45,947	45,947
Other/misc	62,689	25,226	22,010	22,230	22,452	22,677	22,904	23,133	23,364	23,598	23,598
Ongoing revenue	5,742,240	5,823,393	5,530,650	5,761,186	5,990,222	6,216,595	6,439,109	6,656,546	6,867,673	7,085,928	7,085,928
Expenses:											
<i>(% Change in Salary & Benefits)</i>	<i>2.61%</i>	<i>14.65%</i>	<i>10.21%</i>	<i>1.14%</i>	<i>4.18%</i>	<i>3.16%</i>	<i>3.01%</i>	<i>2.66%</i>	<i>2.62%</i>	<i>2.59%</i>	<i>2.59%</i>
Salaries	2,022,795	2,185,600	2,430,928	2,528,165	2,604,010	2,669,111	2,735,838	2,790,555	2,846,366	2,903,294	2,903,294
Regular Overtime	76,603	266,781	130,000	135,200	139,256	142,737	146,306	149,232	152,217	155,261	155,261
OES (Strike-team) Overtime	409,989	207,827	-	-	-	-	-	-	-	-	-
Reserve Firefighter	1,750	8,225	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Pension	786,776	898,557	1,084,237	1,018,145	1,106,633	1,162,226	1,212,137	1,259,606	1,306,288	1,352,388	1,352,388
Pension cost share	(80,842)	(85,041)	(88,361)	(91,893)	(94,647)	(97,011)	(99,434)	(101,420)	(103,446)	(105,512)	(105,512)
Active medical	278,390	284,445	339,974	356,973	374,822	393,563	413,241	433,903	455,598	478,378	478,378
Retiree medical	170,653	178,257	195,357	201,218	207,254	213,472	219,876	226,472	233,266	240,264	240,264
OPEB trust contribution	190,847	215,381	222,510	214,578	215,650	216,729	217,812	218,901	219,996	221,096	221,096
Workers' Compensation	180,120	183,204	214,000	222,560	229,237	234,968	240,842	245,659	250,572	255,583	255,583
Medicare/FICA	36,651	40,547	37,496	38,981	40,140	41,134	42,154	42,989	43,842	44,712	44,712
Unemployment	-	4,341	8,682	-	-	-	-	-	-	-	-
Sal & Ben (acct # 5139)	82,288	123,471	131,428	135,371	139,432	143,615	147,924	152,361	156,932	161,640	161,640
Other wages & benefits	83,805	87,326	108,059	110,221	112,425	114,674	116,967	119,306	121,693	124,126	124,126
Personnel costs	4,239,824	4,598,920	4,839,311	4,894,518	5,099,212	5,260,217	5,418,663	5,562,565	5,708,324	5,856,229	5,856,229
Services & supplies	1,054,376	642,012	747,515	758,728	770,109	781,660	793,385	805,286	817,365	829,626	829,626
Capital contribution	154,500	159,135	163,909	168,826	173,891	179,108	184,481	190,016	195,716	201,587	201,587
Ongoing expenses	5,448,700	5,400,067	5,750,735	5,822,072	6,043,212	6,220,985	6,396,529	6,557,867	6,721,405	6,887,443	6,887,443
Rev over (under) expenses	293,540	423,325	(220,085)	(60,886)	(52,990)	(4,391)	42,581	98,680	146,268	198,486	198,486
Ending balance	5,141,928	5,565,253	5,345,169	5,284,282	5,231,292	5,226,901	5,269,482	5,368,162	5,514,430	5,712,916	5,712,916
Operating reserve	2,871,120	2,911,696	2,765,325	2,880,593	2,995,111	3,108,297	3,219,555	3,328,273	3,433,836	3,542,964	3,542,964
Contingency reserve	1,089,740	1,080,013	1,150,147	1,164,414	1,208,642	1,244,197	1,279,306	1,311,573	1,344,281	1,377,489	1,377,489
Reserve requirement	3,960,860	3,991,710	3,915,472	4,045,008	4,203,753	4,352,494	4,498,860	4,639,846	4,778,117	4,920,453	4,920,453
Over(under) reserve requirement	1,181,068	1,573,544	1,429,696	1,239,275	1,027,539	874,407	770,622	728,315	736,312	792,463	792,463