

Los Altos Hills County Fire District			Actual FY18 (2017-2018)	Actual FY19 (2018-2019)	Actual FY20 (2019-2020)	Budget FY21 (2020-2021)	Reprojected FY21 (2020-2021)	Budget FY22 (2021-2022)
SAP	LAHCFD #	Revenues (NOTE 1)						
4001100	4001100	Prop Taxes - Curr Secured	9,967,174	10,661,980	11,362,849	11,653,067	11,669,900	12,020,000
4001200	4001200	Prop Tax - Unitary	45,674	54,508	51,862	50,900	50,900	49,900
4002100	4002100	Prop Taxes - Curr Unsecured	646,840	747,280	696,645	695,000	592,000	615,000
4006100	4006100	Senate Bill 813	342,032	401,777	278,420	239,057	141,000	150,000
4301100	4301100	Interest - Deposits & Investment	223,285	342,031	409,640	450,000	335,000	360,000
4302100	4302100	Property Rental	3,000	7,000	-	6,000	-	-
4419100	4419100	HOPTR (Homeowner's Prop Tax Relief)	44,085	43,694	42,725	42,825	43,000	43,000
4813810	4813810	Other/Misc. Revenue	160	108	-	500	-	200
4980220	4980220	Tax Revenue - Excess ERAF	17,615	33,620	49,110	49,000	13,000	15,000
		Total Revenues	11,289,865	12,291,998	12,891,251	13,186,349	12,844,800	13,253,100
		Operating Expenditures:						
5220200	5220200	Insurance (FAIRA)	2,160	3,594	11,036	5,000	3,675	18,000
5225500	5225500	Commissioners Fee	15,200	10,400	15,500	16,000	16,000	16,000
5235110	5235110	Maint. - Structure & Grounds (NOTE 2)	5282214 = \$5,410	5282214 = \$5,405	5282214 = \$4,915	8,000	5,500	13,000
5250100	5250100	Office Expenses	4,705	10,362	3,791	10,000	8,500	10,000
5251000	5251000	Workshops, Conferences & Seminars (NOTE 3)						6,000
5258200	5258200	Professional Services - Internal	231	231	231	200,231	193,770	231
5259200	5259200	Property Tax Admin Fee (NOTE 1)	96,238	103,738	102,729	114,000	108,000	112,000
5260100	5260100	Publications and Legal Notices	3,317	8,847	5,202	10,000	12,000	22,000
5281610	5281610	IC - Cost Allocation Plan (NOTE 3)						152,000
5340000	5340000	Self Insurance Claim (Workers Comp Los Altos) (NOTE 4)	5255509 = \$471	5255509 = \$5,666	5255509 = \$0	5,000	9,000	7,500
5350100	5350100	Miscellaneous/Operations Contingency	1,575	482	2,877	55,000	2,500	50,000
		Total Operating Expenditures	123,426	137,654	141,365	423,231	358,945	406,731
		Salaries & Payroll Taxes						
5108400		Permanent Employees - Special Districts						
	5108401	General Manager (Full-Time)		71,250	96,425	132,000	168,100	215,000
	5108402	Emergency Services Manager (Part-Time)			78,986	110,000	90,000	95,000
	5108403	District Clerk (Part-Time)			38,370	65,000	58,000	67,000
	5108404	General Analyst (Full-Time)				65,000	35,000	115,000
	5108405	Technical Analyst (Part-Time)				65,000	25,000	65,000
	5108406	Operations Manager (Full-Time)				110,000	30,000	180,000
		Total Permanent Employees - Special Districts		71,250	213,781	547,000	406,100	737,000
5103000	5103000	Overtime (NOTE 3)						10,000
5110500	5110500	Medicare Tax - Employers Share		1,033	3,100	8,000	5,890	9,150
5113020	5113020	Social Security - Special Districts		4,418	13,255	34,000	25,180	39,000
5113040	5113040	Unemployment - Special Districts		574	1,435	2,600	1,722	1,800
5113050	5113050	Workers Comp - Special Districts (NOTE 5)				16,000	8,500	15,000
		Total Salaries & Payroll Taxes		77,275	231,571	607,600	447,392	811,950
5255100		Professional & Specialized Services						
	5255101	Annual Audit Charter	19,429	20,105	20,081	21,000	20,081	21,000
	5255102	Accounting Services	36,000	39,600	39,600	39,600	39,600	39,600
	5255103	Outside Legal Fees	98,121	232,314	285,731	300,000	150,000	150,000
	5255104	Outside Professional Services	3,958	17,003	20,905	50,000	25,000	50,000
	5255105	Professional & Specialized Serv. Contingency			-	100,000	-	100,000
5255100		Total Professional & Spec. Services	157,508	309,022	366,317	510,600	234,681	360,600
5255500		Contract Services						
	5255501	SCC Central Fire Protection District	4,498,565	4,690,124	4,904,112	5,135,862	5,135,902	5,392,697
	5255502	Battalion Chief	1,086,517	1,140,867	1,188,066	1,244,220	1,244,220	1,306,432
	5255503	SCCCFPD Supplies, Maint. & Reimbursements (NOTE 6)	9,840	2,378	13,771	15,000	5,000	5,000
	5255504	Extra Fire Season Staff	338,967	300,389	42,830	100,000	150,000	200,000
	5255505	Type 3 Fire Engine Rental	120,092	90,134	12,036	30,000	75,000	100,000
	5255506	SCCCFPD Apparatus Enhancements				375,000	200,000	175,000
	5255507	SCCCFPD Fire Engine Pumper Tanker (NOTE 3)						550,000
	5255508	Foothills Park - Palo Alto Fire Station #8 (NOTE 3)						400,000
	5255508	Fire Protection Hand Crews (NOTE 3)						300,000
	5255509	Contract Services Contingency			-	45,000	-	350,000
	5255510	Self-Insurance Claim (Workers Comp) (NOTE 4) (NOTE 7)	471	5,666	-	-	-	-
	5255511	Emergency Services Coordinator (NOTE 7)	55,996	5,180				
5255500		Total Contract Services	6,110,448	6,234,738	6,160,815	6,945,082	6,810,122	8,779,129

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5255600		Contract Services (Consultants)						
	5255601	Independent Contractor - Consultants				75,000	45,000	50,000
	5255602	Contract Serv. (Consultants) Contingency			31,820	25,000	-	25,000
	5255603	Clerk (NOTE 7)	61,900	64,260	7,950			
	5255604	Fire Consultant (NOTE 7)	56,220	48,000	12,453			
5255600		Total Contract Services (Consultants)	118,120	112,260	52,223	100,000	45,000	75,000
5282200		Projects and Programs						
	5282201	IHFR Defensible Space Chipping & Debris Removal (NOTE 8)	316,904	311,229	292,427	500,000	350,000	500,000
	5282202	IHFR Defensible Space Debris Monthly Dropoff (NOTE 8)	33,097	45,447	38,484	45,000	32,000	45,000
	5282203	IHFR Goat Grazing Program (NOTE 8)	17,738	17,738	18,624	25,000	20,000	25,000
	5282204	Emergency/CERT/ARK Supplies (NOTE 6)	5255503 = \$9,840	5255503 = \$2,378	5255503 = \$13,771	25,000	25,000	35,000
	5282205	Hydrant/Infrastructure Repair, Maint. & Additions (NOTE 8)	39,086	24,863	41,169	40,000	40,000	340,000
	5282206	Emergency Access Roads	217	-	-	20,000	5,000	60,000
	5282207	IHFR Shaded Fuel Breaks and Fire Fuel Breaks (NOTE 9)			27,514	2,000,000	200,000	500,000
	5282208	IHFR Home Ignition Zone (HIZ) Program (NOTE 8)			10,764	200,000	50,000	200,000
	5282209	IHFR Open Space Fuel Break Program (NOTE 3)						400,000
	5282210	Neighborhood Evac. Drills and Outreach (NOTE 8)			-	15,000	10,000	30,000
	5282211	Firewise Communities (NOTE 3)						15,000
	5282212	Temporary Refuge Areas (NOTE 3)						15,000
	5282213	Project Management & Programs Oversight (NOTE 8)			15,660	150,000	25,000	50,000
	5282214	Projects & Programs Contingency	-	-	-	275,000	-	475,000
	5282213	Fire Service Water Flow Improvements (NOTE 7)	52,808	-	-	1,800,000	500,000	
	5282214	Buildings and Grounds (NOTE 2) (NOTE 7)	5,410	5,405	4,915			
	5282215	Hydrant/Water Main Improv. - Purissima (NOTE 7)	121,639	-	-			
	5282216	Haz. Fuel Reduction/Tree Removal (NOTE 7) (NOTE 9)	1,084,844	1,936,060	290,038			
5282200		Total Projects and Programs	1,671,743	2,340,742	739,595	5,095,000	1,257,000	2,690,000
		Total Expenditures:	8,181,245	9,211,691	7,691,887	13,681,513	9,153,140	13,123,410
		Net Change in Fund Balance	3,108,620	3,080,307	5,199,364	(495,164)	3,691,660	129,690

Balance Sheet

Assets	Cash	15,966,233	19,105,416	24,284,708	20,343,297	28,047,019	28,271,709
	Accounts Receivable / Prepaids	67,036	106,001	98,472	150,000	85,000	90,000
	Capital Assets (net of Accum. Depreciation) (NOTE 10)	2,179,413	2,107,775	2,033,305	1,996,027	3,655,427	4,527,549
	Total Assets	18,212,682	21,319,192	26,416,485	22,489,324	31,787,446	32,889,258
Liabilities	Accounts Payable	69,349	170,423	142,821	300,000	200,000	300,000
Fund Balance	Committed to Operations	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
	Committed to Emergency Operations	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
	Committed to Buildings and Improvements				6,000,000	6,000,000	6,000,000
	Committed to Wildfire Protection Technology				1,000,000	1,000,000	1,000,000
	Committed to Hydrants and Infrastructures				3,000,000	3,000,000	3,000,000
	Total Committed Funds	4,000,000	4,000,000	4,000,000	14,000,000	14,000,000	14,000,000
Net Position	Unassigned Fund Balance	11,959,456	15,040,994	20,240,359	6,193,297	13,932,019	14,061,709
	Investment in Capital Assets	2,179,413	2,107,775	2,033,305	1,996,027	3,655,427	4,527,549
	Total Liabilities and Net Position	18,208,218	21,319,192	26,416,485	22,489,324	31,787,446	32,889,258

NOTES

- 1) FY21 Projected Property Tax Revenues and Admin Fee provided by County of Santa Clara (April 2020). New FY21 Projection and FY22 Budget expected in December 2020
- 2) Landscaping and maintenance were previously expensed as "Buildings and Grounds" under "Projects and Programs". Reclassified from FY21 forward as "Maint. Structure & Grounds" under "Operations"
- 3) New account for FY22.
- 4) "Self-Insurance Claim (Workers Comp)" was previously listed under "Contract Services". Reclassified from FY21 forward as "Self Insurance Claim (Workers Comp Los Altos)" under "Operations".
- 5) Workers Comp for LAHCFD current employees was previously lumped with "Insurance" expense. Reclassified FY21 forward as a separate account under "Salaries and Payroll Taxes".
- 6) Prior to FY21, reimbursements to SCCCFPD and Emergency Service/CERT supplies were recorded in one account. They are now two separate accounts.
- 7) Account no longer active but included for historical analysis
- 8) Account name changed from previous year.
- 9) On FY21 Budget, this account's data combined tree removal and shaded fuel breaks. Past expenditures for tree removal have been separated into account 5282216. The tree removal program retired in FY21.
- 10) In FY21, Capital Asset book value is corrected to include current value of hydrant valves and laterals, which were not reported in prior years. FY22 includes extra \$1,000,000 for fixed asset additions, less accum. depreciation