LOS ALTOS HILLS COUNTY FIRE DISTRICT

AD HOC BUDGET SUBCOMMITTEE FOR FY 2024-2025 COMMUNITY MEETING

November 14, 2023

PURPOSE

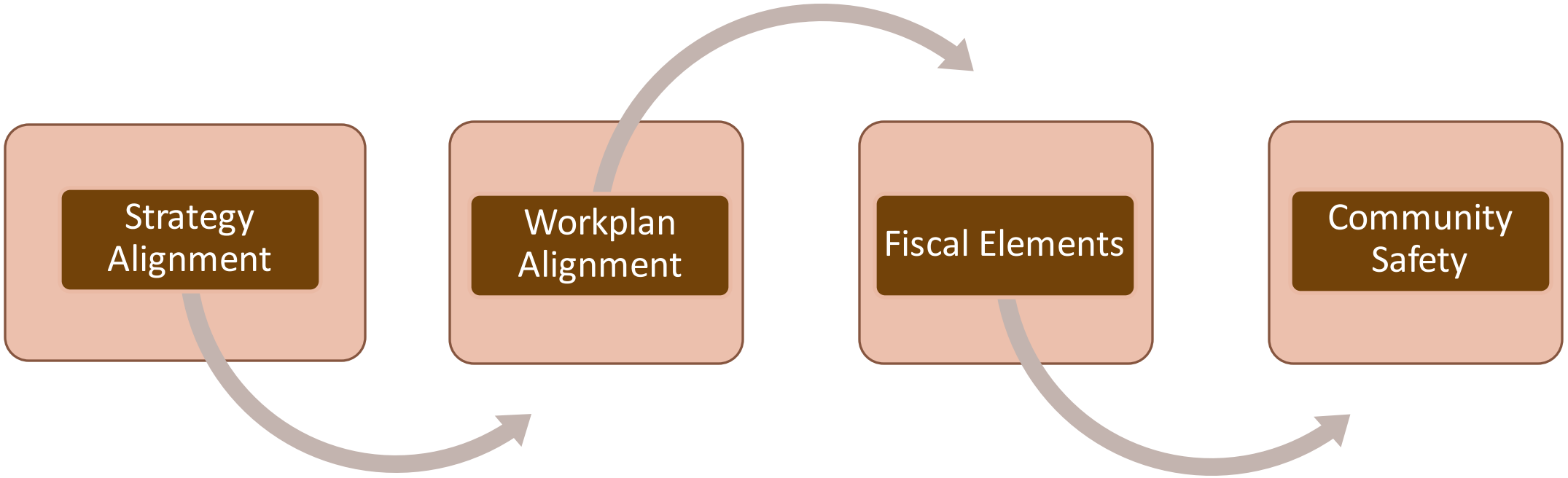
- Present the FY 2024-2025 Draft Budget
  - Introduce Fiscal Team
  - District Mission, Themes and Approach Taken
  - District Workplan Alignment
  - Fiscal Overview
- Focus on:
  - Revenues
  - Expenditures
- Utilization of Available Fund Balance
- Accept comments, suggestions & revisions
- Report to Commission at the Nov. 21 Regular Meeting

FISCAL TEAM

Draft budget presented by the Fiscal Team (GM, Finance Manager, Financial Consultant, Project Managers) will be discussed and revised today and reported to the Commission at the Nov. 21 Regular Meeting for direction

Draft Budget--Ad Hoc Community Meeting --Commission Approval--Final County Adoption--Commission Adoption

October ----------November----------February----------June



FISCAL TEAM

Russ Morreale, Finance Manager

Cori Vargas, Financial Consultant

J. Logan, General Manager

Marcie Scott, Strategic Planning Consultant

Eugenia Woods, Programs, Planning and Grants Manager

Victoria Bebee, Emergency Services Manager

Denise Gluhan, Community Education and Risk Reduction Manager

SUPPORTING THE DISTRICT MISSION

- **LAHCFD Mission:** To protect the lives, property, and environment within the community it serves from fires, disasters, and medical emergencies or other incidents through education, prevention, and emergency response services for the Town of Los Altos Hills and adjacent county areas

1. **Community Wildfire Protection Plan (CWPP) Annex 4 and Fire Science:**

   Identifies protection, prevention, and educational strategies

2. **LAHCFD 2023-2027 Successor Strategic Plan:**

   Framework for developing initiatives and programs to supplement, enhance, and strengthen fire protection, prevention services, and public education

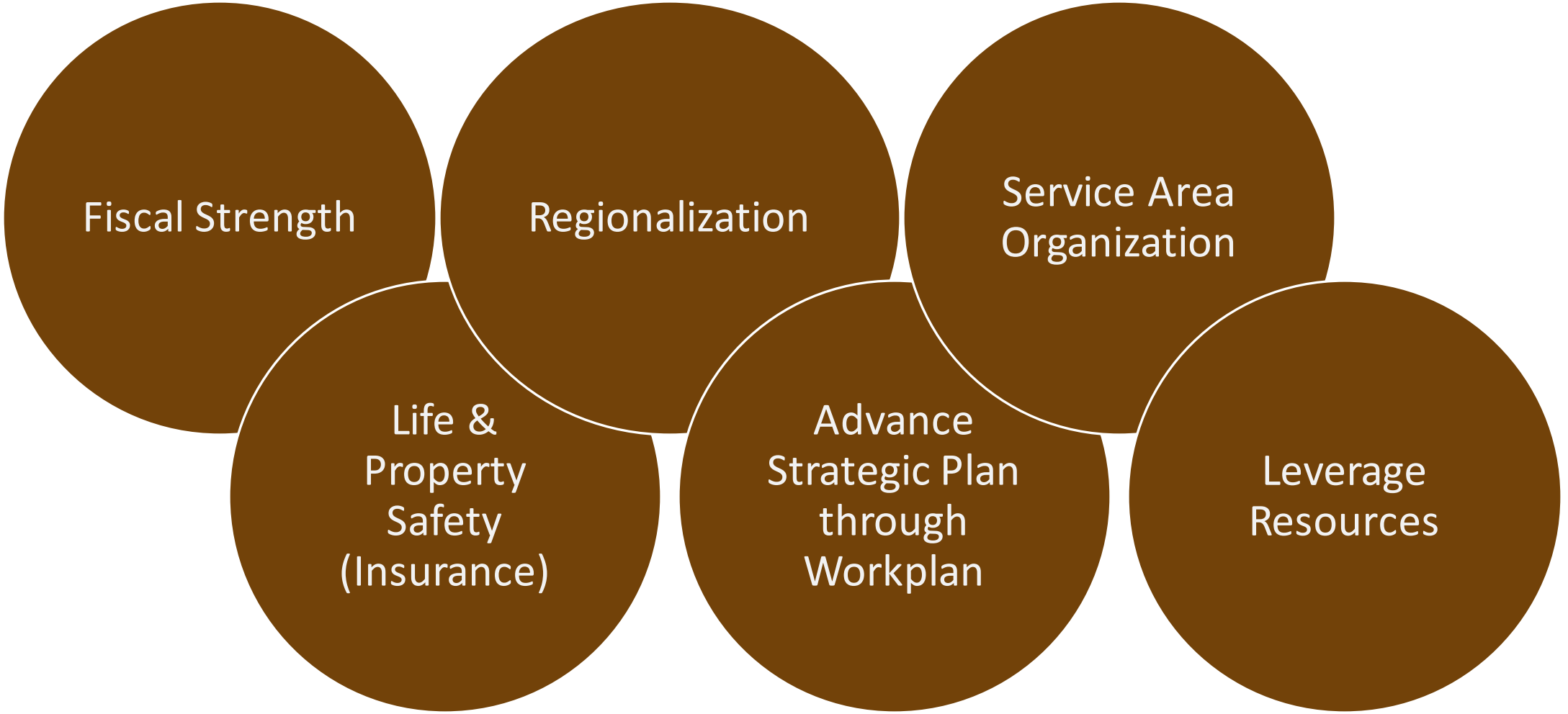
3. **District Workplan:**

   The District was defined into Organizational Service Areas, and each Service Area Manager developed a comprehensive and long-range Workplan with a focus on life, property and safety deliverables

4. **FY 2024-2025 Budget:**

   Provides a forecast of revenues and expenditures to serve the community, protect life and property safety and allocate resources to achieve the Strategic Plan goals

DRAFT BUDGET THEMES

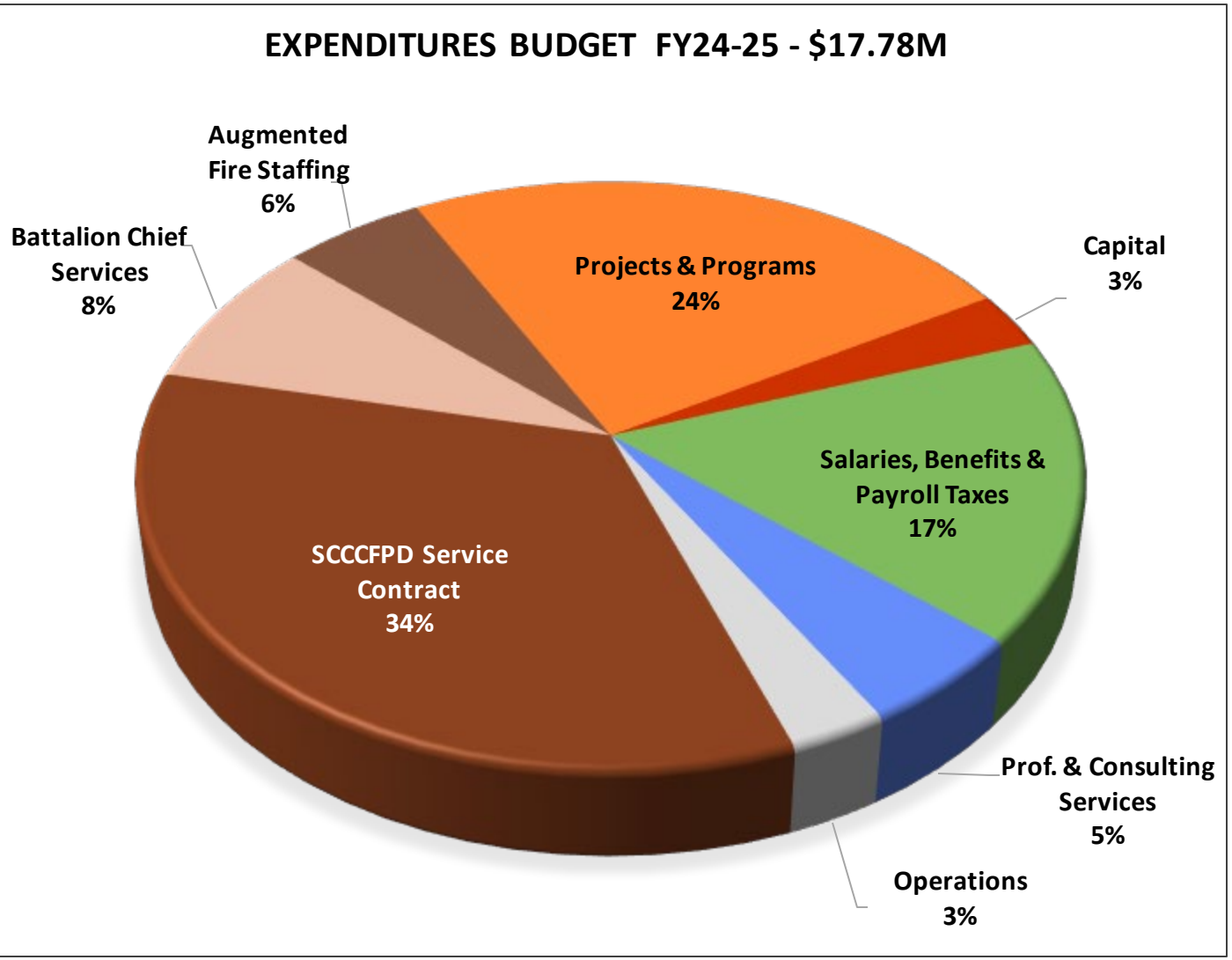


THE APPROACH TAKEN

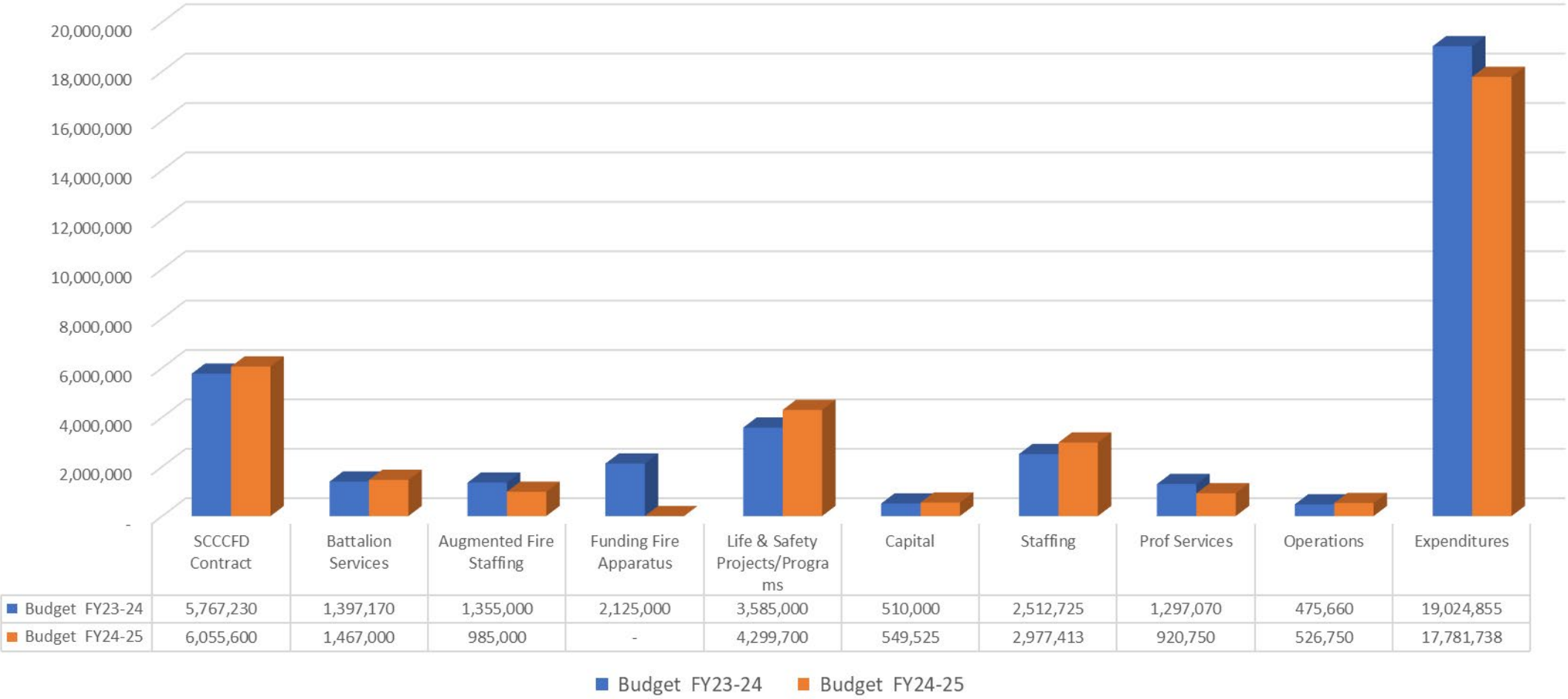
- To increase service deliverables to residents for life and property safety as proposed in the Workplan with a continued emphasis on core programs.
- To enhance momentum on programs that have gained synergy.
- To dedicate the planning and procurement necessary to initiate large projects, phase appropriately and resource adequately.
- To utilize allocated funds for project and program services as well as leveraging contract services to achieve implementation.
- To close the gap between budget allocations and actual expenditures as we move towards developing a realistic and achievable budget while still allowing for unknowns.

FISCAL OVERVIEW

Los Altos Hills County Fire District	Draft Budget FY 2024-2025
Beginning Fund Balance	**42,146,652**
Revenue	**16,287,500**
Expenditures	
Salaries & Payroll Taxes	2,597,413
Employee Benefits (Evaluation)	380,000
Total Salaries, Benefits & Payroll Taxes	**2,977,413**
SCCCFPD Service Contract	6,055,600
Battalion Chief Services	1,467,000
Augmented Fire Staffing	985,000
Projects & Programs	4,299,700
Prof. & Consulting Services	920,750
Operations	526,750
Total Expenditures	**17,232,213**
Capital Equipment	549,525
Total Expenditures & Capital Equipment	**17,781,738**
Use of Fund Balance	**(1,494,238)**
Ending Fund Balance	**40,652,414**



COMPARISON TO PRIOR BUDGET



	SCCCFD Contract	Battalion Services	Augmented Fire Staffing	Funding Fire Apparatus	Life & Safety Projects/Programs	Capital	Staffing	Prof Services	Operations	Expenditures
Budget FY23-24	5,767,230	1,397,170	1,355,000	2,125,000	3,585,000	510,000	2,512,725	1,297,070	475,660	19,024,855
Budget FY24-25	6,055,600	1,467,000	985,000	-	4,299,700	549,525	2,977,413	920,750	526,750	17,781,738

DISTRICT WORKPLAN ALIGNMENT

Personnel, Organization, Strategic Plan

Developing People, Managing Risk, Planning for the F

	20-21 ACTUAL	21-22 ACTUAL	22-23 ACTUAL	23-24 ADOPTED	M
Personnel Organization, Strategic Plan	592,185	769,605	941,823	1,779,829	

Budget Snapshot 24-25

FY24-25 marks the year of conversion to a service area/program-based budget. For the first time, expenditures have been allocated into the following key service areas as defined in the Workplan. In doing so, the FY23-24 was restated, for internal purposes, to reflect these service area allocations making sure the total adopted budget remained intact. All historical years remain unadjusted with first time allocations reflected in FY23-24 budget balances. History is preserved and service area-based budgets will be created for formal adoption from FY24-25 forward.

1. CWPP-Annex 4, IHFR Planning/Coord., Grants
2. Fire & Emergency Medical Response
3. Outreach, Emergency Prep, Disaster Coord., Volunteers
4. Community Education & Media PIO, Risk Reduction
5. Hydrants & Appurtenance
6. Capital Assets
7. Personnel Organization, Strategic Plan
8. Finance, IT, Fiscal Planning, Policy

Key Workplan Items FY24

-Develop Benefits Plan for F
-Employment Agreements
-Implement Policies, Procedu
-Implement Illness Injury Pr
-Review and update Onboard
-Compliance Training progra
-Mandatory training-harassm
-700 filing, CalOSHA-compl
-SOP training
-Professional Development f
-Review and Update District
-Commission Meeting Mana
-Receive and respond to pho
-Respond to California Publi
-Post legal notices in local pr
-Records Retention
-Participate in records policy
-Document scanning and ele

Summary Budget

COST CATEGORY	20-21 ACTUAL	21-22 ACTUAL	22-23 ACTUAL	23-24 ADOPTED	23-24 MID YEAR	24-25 DRAFT	CHANGE $	CHANGE %
PERMANENT SALARIES	219,700	348,598	311,574	1,005,300	-	1,170,633	165,333	16.45%
TEMP & PAYROLL	27,674	55,297	188,860	167,705	-	197,380	29,675	17.69%
OPERATING	52,497	75,511	118,093	168,000	-	205,140	37,140	22.11%
CONTRACT SERVICES	292,314	290,199	323,296	438,824	-	340,450	(98,374)	-30.43%
	592,185	**769,605**	**941,823**	**1,779,829**	**-**	**1,913,603**	**133,774**	**7.52%**

POSITIONS	20-21	21-22	22-23	23-24	24-25	CHANGE $	CHANGE %
Personnel Organization, Strategic Plan	2.50	2.50	2.50	2.90	3.90	1.00	34.48%
	2.50	**2.50**	**2.50**	**2.90**	**3.90**	**1.00**	**34.48%**

The service area of Personnel. Organization and Strategic Planning is responsible Employee Benefits – Agreements – Policies & Procedures – Compliance – Prof Development – Legislative administration. This service area includes the Commission in its legislative role for the District, This service area is also responsible for, under the leadership of the General Manager, the internal operational management of LAHCFD and its staff Key areas of scope include administration, legal services, human resources, benefits and contract management.

Strategic planning also emanates from this group as an extension of the goals as set by the Commission in representing the Community. This group also includes funding for the District Clerk function, a key role in conducting and managing public meetings. The General Manager is also responsible for the overall budget which is



REVENUES

Account #	Account Name	Actual FY21 (2020-2021)	Actual FY22 (2021-2022)	Actual FY23 (2022-2023)	Budget FY24 (2023-2024)	Est. FY24 (Not Final) (2023-2024)	Draft Budget FY25 (2024-2025)
4001100	Prop Taxes – Curr. Secured	11,922,143	12,509,304	13,443,875	13,886,000	13,886,000	14,300,000
4001200	Prop Tax - Unitary	51,583	58,159	64,849	65,000	65,000	65,000
4001210	Prop Tax - Unitary Railroad	1,075	1,217	1,285	1,300	1,300	1,300
4002100	Prop Taxes - Curr Unsecured	734,274	679,725	709,238	714,000	714,000	708,000
4006100	Senate Bill 813	385,057	342,624	541,280	315,000	315,000	251,800
4301100	Interest - Deposits & Investment	261,815	248,920	868,578	685,000	685,000	849,100
4419100	HOPTR (Homeowner's Prop Tax Relief)	41,388	40,719	39,734	38,900	38,900	38,100
4813810	Other/Misc. Revenue	3,404	620	-	200	200	200
4980220	Tax Revenue - Excess ERAF	49,646	101,549	79,132	74,000	74,000	74,000
	Total Revenues	**13,450,385**	**13,982,837**	**15,747,971**	**15,779,400**	**16,093,300**	**16,287,500**

- Property Tax conservatively estimated using a **3% growth** factor and average trends (3% over PY budget). We anticipate somewhat of a normalization in growth patterns.
- Est. FY24 and preliminary Draft Budget FY25 **Property Tax revenues will be updated** with County OBA provided projections late-December 2023.
- The most recent County Investment **Pool interest rate of 3.00% is up from the prior year 1.71%**. This budget reflects a significant increase in interest income given the historic Fed Reserve activity and rate hikes over the past 15 months. Increase in fund balances also influence estimates along with an anticipated cooling.

Life & Property Safety (Insurance)

CONTRACTS FOR FIRE SERVICES

- **Contracts for Fire Services are 48%** of total FY 2024-2025 budgeted expenditures and includes contract with Santa Clara County Central Fire Protection District (SCCCFPD) for fire and emergency response services. (Projections estimated to include contract COLA).
- Core contract with SCCCFPD - **$6,055,600 (34%)**
- 24/7 Battalion Chief - **$1,467,000 (8%)**
- SCCCFPD and Palo Alto Fire for fire season staffing of **Palo Alto Fire Station #8 - $525,0000**
- **Fire Protection Hand Crews** and **Extra Fire Season** staffing- **$205,000** (moderated from last year)
- The prior year budget included **$2.125M funding of a fire truck** for SCCCFPD not repeated this year. **We will request roll-forward of these funds if unspent in FY24**

FIRE CONTRACT SERVICES

Account #	Account Name	Actual FY21 (2020-2021)	Actual FY22 (2021-2022)	Actual FY23 (2022-2023)	Budget FY24 (2023-2024)	Est. FY24 (Not Final) (2023-2024)	Draft Budget FY25 (2024-2025)
5255501	SCCCFPD Service Contract	5,105,340	5,279,346	5,492,616	5,767,230	5,767,230	6,055,600
5255502	Battalion Chief Services	1,236,816	1,278,972	1,330,638	1,397,171	1,397,171	1,467,000
5255503	SCCCFPD Supplies, Maint. & Reimbursements	2,345	2,627	2,799	5,000	5,000	5,000
5255504	Extra Fire Season Staff	67,059	-	-	100,000	-	100,000
5255505	Type 3 Fire Engine Rental	34,830	-	-	50,000	-	50,000
5255506	Palo Alto Fire Station #8	-	390,840	435,752	500,000	486,800	525,000
5255507	Fire Protection Hand Crews	-	-	-	300,000	25,000	105,000
5255508	SCCCFPD Apparatus & Enhancements	363,095	(179,134)	-	2,125,000	-	-
5255509	SCCCFPD Fire Engine Water Tender	-	475,836	-	-	-	-
5255510	Contract Services Contingency	-	-	-	400,000	-	200,000
	Total Contract Services	**6,809,485**	**7,248,487**	**7,261,805**	**10,644,401**	**7,681,200**	**8,507,600**

Life & Property Safety (Insurance)

PROJECTS AND PROGRAMS

Projects and Programs increased by **$714,700** and **make up 24%** of FY 2024-2025 budgeted expenditures.
Key full-dollar project expenditures are as listed:

- I-280 Fuel Break Project implementation – **$1,000,000** (year one of a multi-year, approximately $6M project)
- Defensible Space Chipping and Debris Removal and Defensible Space Debris Monthly Dropoff – **$1,135,000** (includes $185K in bio-mass)
- Evacuation Route & Vegetation Management for new projects and maintenance of completed projects –**$809,500**
- Home Ignition Zone (HIZ) Program rebate program - **$199,250***
- Temporary Refuge Areas **- $75,000**

*Moderated from prior year

Life & Property Safety (Insurance)

PROJECTS AND PROGRAMS (CONTINUED)

Projects and Programs increased by **$714,700** and **make up 24%** of FY 2024-2025 budgeted expenditures.
Key full-dollar project expenditures are as listed:

- Emergency Access Roads for road hardening and vegetation mitigation projects within the District – **$168,500***
- Firewise Communities to support recognition for new areas and renewal of established zones - **$82,000**
- Emergency/CERT/ARK Supplies for ARK and Emergency Trailer safety retrofitting and additional PPE – **$65,400**
- Communications & Outreach for multimedia communication and management of marketing materials - **$87,800**
- Hydrant/Infrastructure Repair, Maint. & Additions - **$220,000***
- Open Space Fuel Break Program **- $75,000***

*Moderated from prior year

PROJECTS AND PROGRAMS

Account #	Account Name	Actual FY21 (2020-2021)	Actual FY22 (2021-2022)	Actual FY23 (2022-2023)	Budget FY24 (2023-2024)	Est. FY24 (Not Final) (2023-2024)	Draft Budget FY25 (2024-2025)
5282201	IHFR Defensible Space Chipping & Debris Removal	295,406	429,078	734,615	675,000	820,000	1,055,000
5282202	IHFR Defensible Space Debris Monthly Dropoff	44,568	55,547	56,178	60,000	60,000	80,000
5282203	IHFR Home Ignition Zone (HIZ) Program	1,167	16,489	8,015	300,000	40,000	199,250
5282204	IHFR Evacuation Route & Veg. Management	43,680	273,008	230,434	495,000	711,000	809,500
5282205	IHFR Open Space Fuel Break Program	-	1,450	-	220,000	50,000	75,000
5282206	IHFR I-280 Fuel Break Project	-	-	51,146	200,000	185,000	1,000,000
5282207	IHFR Goat Grazing Program	19,556	24,928	27,179	50,000	29,750	44,750
5282208	Emergency/CERT/ARK Supplies	28,515	37,724	31,444	75,000	75,000	65,400
5282209	Vegetation and Response Equipment & Maint.	-	-	-	35,000	5,000	35,000
5282210	Hydrant/Infrastructure Repair, Maint. & Additions	99,365	137,556	137,108	350,000	95,970	220,000
5282211	Neighborhood Evac. Drills and Outreach	-	-	-	30,000	30,000	15,000
5282212	Firewise Communities	-	16,914	12,752	50,000	25,000	82,000
5282213	Temporary Refuge Areas	-	-	-	25,000	5,000	75,000
5282214	Planning, Project Management & Programs Oversight	15,598	28,259	39,462	50,000	50,000	62,500
5282215	Communications & Outreach		18,143	17,862	75,000	48,000	87,800
5282216	Emergency Access Roads	-	-	-	445,000	25,000	168,500
5282217	Projects & Programs Contingency (FY21 Water Flow Improv.)	209,760	-	-	450,000	-	225,000
	Total Projects and Programs	**757,615**	**1,039,096**	**1,346,195**	**3,585,000**	**2,254,720**	**4,299,700**

PROJECTS AND PROGRAMS (I-280)

	LAHCFD - Programs & Projects		Key Agency	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025	Year 2	Year 3	Year 4	Year 5
	Projects and Programs									
5282201	IHFR Defensible Space Chipping & Debris Removal	IHFR	Firesafe + Mailings	675,000	820,000	1,055,000	0	0	0	0
5282202	IHFR Defensible Space Debris Monthly Dropoff	IHFR	Los Altos Hills	60,000	60,000	80,000	0	0	0	0
5282203	IHFR Home Ignition Zone (HIZ) Program	CERR	Firesafe + mailings	300,000	40,000	199,250	0	0	0	0
5282204	IHFR Evacuation Route & Veg. Management	IHFR	Firesafe & Jackson +TBD	495,000	711,000	809,500	0	0	0	0
5282205	IHFR Open Space Fuel Break Program	IHFR	Firesafe & Dudek +TBD	220,000	50,000	75,000	0	0	0	0
5282206	IHFR I-280 Fuel Break Project Development	IHFR	FEMA grant-Dudek-Jackson	200,000	185,000	1,000,000	**2,500,000**	**1,500,000**	**650,000**	0
5282207	IHFR Goat Grazing Program	CERR	Ecosystems	50,000	29,750	44,750	0	0	0	0
5282208	Emergency/CERT/ARK Supplies	COE	LAHCFD-Victoria	75,000	75,000	65,400	0	0	0	0
5282209	Vegetation and Response Equipment & Maint.	IHFR	LAHCFD	35,000	5,000	35,000	0	0	0	0
5282210	Hydrant/Infrastructure Repair, Maint. & Additions	Hydrants	LAHCFD-Cal Water-Purissima	350,000	95,970	220,000	0	0	0	0
5282211	Neighborhood Evac. Drills and Outreach	CERR	LAHCFD	30,000	30,000	15,000	0	0	0	0
5282212	Firewise Communities	CERR	LAHCFD	50,000	25,000	82,000	0	0	0	0
5282213	Temporary Refuge Areas	IHFR	LAHCFD	25,000	5,000	75,000	0	0	0	0
5282214	Planning, Project Management & Programs Oversight	IHFR/CERR	Firesafe	50,000	50,000	62,500	0	0	0	0
5282215	Communications & Outreach	COE	LAHCFD	75,000	48,000	87,800	0	0	0	0
5282216	Emergency Access Roads	CERR	TBD ,CNT	445,000	25,000	168,500	0	0	0	0
5282217	Projects & Programs Contingency	Shared	LAHCFD	450,000	-	225,000	0	0	0	0
				3,585,000	**2,254,720**	**4,299,700**	**2,500,000**	**1,500,000**	**650,000**	**-**

Sustain & Enhance

ADDITIONAL STAFFING

Proposed staffing additions and reclassifications totaling 3.5 FTE ($464K) include:

- **Add:** 0.5 FTE Project Operations Manager for assistance with Community Education and Risk Reduction Management projects and programs. (Currently funded under Operations Manager)
- **Add:** 1.0 FTE Project Specialist for assistance with I-280 Project and the District's prevention, protection and emergency programs. Budgeted to assume mid-year hiring.
- **Add:** 1.0 FTE Admin Specialist for assistance with personnel, 2023-2027 Strategic Planning, development and implementation of processes for District programs, projects and documentation. Budgeted to assume mid-year hiring.
- **Enhance:** 1.0 FTE Events Coordinator (**increased from 0.5 FTE in FY24**) to assist with educational/outreach programs.
- **Reclass:** 1.0 FTE IHFR Specialist (**reclassified from 0.5 FTE Grants Specialist in FY24**) for assistance with Integrated Hazardous Fuel Reduction projects and programs.

Staffing additions and reclassifications increase Total FTE count to 13.5 in FY 24-25

STAFFING FOR LAHCFD

Account #	Account Name	FY24 FTE	FY25 FTE	Actual FY21 (2020-2021)	Actual FY22 (2021-2022)	Actual FY23 (2022-2023)	Budget FY24 (2023-2024)	Est. FY24 (Not Final) (2023-2024)	Draft Budget FY25 (2024-2025)
5108401	General Manager (Full-Time)	1.0 FTE	1.0 FTE	168,003	210,207	242,349	242,000	230,000	243,500
5108402	Community Ed & Risk Reduction Manager (Part-time)	0.5 FTE	0.5 FTE	82,322	95,138	96,631	119,200	100,000	107,100
5108403	District Clerk (Part-Time)	0.5 FTE	0.5 FTE	51,697	48,812	50,967	71,400	60,600	65,300
5108404	Emergency Services Manager (Full-Time)	1.0 FTE	1.0 FTE	44,000	105,950	151,009	166,570	162,400	179,300
5108405	Programs, Planning & Grants Manager (Full-Time)	1.0 FTE	1.0 FTE		35,256	186,570	198,000	185,400	200,480
5108406	Operations Manager (Full-Time)	1.0 FTE	1.0 FTE		89,579	18,258	198,000	71,300	202,800
5108407	Tech Analyst/Project Manager (Part-Time)	0.5 FTE	0.5 FTE			45,680	96,200	83,900	94,000
5108408	Finance Manager (Part-Time)	0.5 FTE	0.5 FTE				109,250	110,500	114,500
5108409	Field Manager (Full-Time)	1.0 FTE	1.0 FTE				198,000	148,800	175,580
5108410	General Analyst (Full-Time)	1.0 FTE	1.0 FTE				130,000	106,000	126,200
5108411	IHFR Specialist (Full-Time) (From Grants Specialist in FY24)	0.5 FTE	1.0 FTE				75,000	-	150,000
5108412	Events Coordinator (Full-Time) (from Part-Time in FY24)	0.5 FTE	1.0 FTE				54,500	27,250	112,000
5108413	Technical Analyst (Full-Time)	1.0 FTE	1.0 FTE				130,000	65,000	131,800
5108414	Project Operations Manager (Part-Time)	0	0.5 FTE						86,800
5108415	New Project Specialist FT (1.0 FTE) (Assume mid-year hire)	0	1.0 FTE						86,800
5108416	New Admin Specialist FT (1.0 FTE) (Assume mid-year hire)	0	1.0 FTE						69,400
5108417	Salaries / Market Contingency								158,033
5108418	Employee Benefits						441,900	-	380,000
	Total	**10 FTE**	**13.5 FTE**	**346,022**	**584,942**	**791,464**	**2,230,020**	**1,351,150**	**2,683,593**

Draft FY 24-25 Budget allocations are conditioned on CPI & marketplace comps. Employees currently do not receive health or retirement benefits.

SALARIES, BENEFITS AND PAYROLL TAXES

Account #	Account Name	Actual FY21 (2020-2021)	Actual FY22 (2021-2022)	Actual FY23 (2022-2023)	Budget FY24 (2023-2024)	Est. FY24 (Not Final) (2023-2024)	Draft Budget FY25 (2024-2025)
5108400	Permanent Employees - Special Districts	346,022	584,942	791,464	2,230,020	1,351,150	2,683,593
5101100	Temporary & Seasonal Employees			103,924	100,000	60,000	76,800
5103000	Overtime		11,796	20,742	45,000	30,000	45,000
5110500	Medicare Tax - Employers Share	5,017	8,653	12,608	28,030	23,675	32,310
5113020	Social Security - Special Districts	21,453	33,546	49,814	105,775	96,080	129,390
5113040	Unemployment - Special Districts	1,204	1,302	1,772	3,900	6,000	10,320
	Total Salaries, Benefits & Payroll Taxes	**373,696**	**640,239**	**980,324**	**2,512,725**	**1,566,905**	**2,977,413**

- Salaries, Benefits and Payroll Taxes are **17% budgeted FY 2024-2025 expenditures**
- **Allocations for Permanent Employees – Special Districts** includes a new line item for Salaries / Market Contingency of $158,033

PROFESSIONAL SERVICES AND CONSULTANTS

Account #	Account Name	Actual FY21 (2020-2021)	Actual FY22 (2021-2022)	Actual FY23 (2022-2023)	Budget FY24 (2023-2024)	Est. FY24 (Not Final) (2023-2024)	Draft Budget FY25 (2024-2025)
	Professional & Specialized Services						
5255101	Annual Audit Charter	20,081	20,081	17,000	28,000	29,100	32,750
5255102	Accounting Services	39,600	39,600	41,200	45,000	45,900	50,500
5255103	Outside Legal Fees	129,662	73,920	56,656	150,000	75,000	150,000
5255104	Outside Professional Services	90,501	99,861	191,748	693,270	468,830	443,700
5255105	Professional & Specialized Serv. Contingency		-	-	50,000	-	50,000
	Total Professional & Spec. Services	**279,844**	**233,462**	**306,604**	**966,270**	**618,830**	**726,950**
	Contract Services (Consultants)						
5257131	Independent Contractor - Consultants	72,151	116,418	74,892	280,800	85,000	143,800
5257132	Contract Serv. (Consultants) Contingency	-	-	-	50,000	-	50,000
	Total Contract Services (Consultants)	**72,151**	**116,418**	**74,892**	**330,800**	**85,000**	**193,800**

- Professional and Consulting services **make up 5%** of total budgeted FY 2024-2025 expenditures
- **Outside Professional Services** covers specialized consulting services such as a **District-wide EIR $100K,** Strategic Planning & HR support $105K, IT enhancements & initiatives $80K, Mapping and GIS $66K, videography and photography $36K)and contract rental of CMS LED signage and portable washrooms $21K
- **Outside Professional Services** shows a **decrease of 25%** due to FY24 budget including one-time costs for website upgrades ($75K) and fire facility assessment study ($150K) – subject to roll forward.

OPERATIONS

Account #	Account Name	Actual FY21 (2020-2021)	Actual FY22 (2021-2022)	Actual FY23 (2022-2023)	Budget FY24 (2023-2024)	Est. FY24 (Not Final) (2023-2024)	Draft Budget FY25 (2024-2025)
5220101	Liability Insurance (FAIRA)	1,934	23,083	20,672	40,000	23,000	72,500
5220102	Workers Comp (State Comp Insurance Fund)	4,385	12,061	19,474	32,000	60,000	80,000
5225500	Commissioners Fee	14,400	8,000	9,500	18,000	18,000	18,000
5235110	Maint. - Structure & Grounds	4,815	5,145	9,744	70,000	50,000	20,000
5250100	Office Expenses	9,894	21,352	36,934	25,000	54,000	37,140
5251000	Workshops, Conferences & Seminars		6,526	23,916	65,000	45,000	65,690
5258200	Professional Services - Internal	193,770	231	462	500	500	500
5259200	Property Tax Admin Fee	109,924	115,554	125,591	127,000	127,000	133,350
5260100	Publications and Legal Notices	15,459	8,978	5,014	10,000	7,500	10,000
5281610	IC - Cost Allocation Plan		59,994	78,934	28,160	28,160	29,570
5340000	Self Insurance Claim (W Comp Los Altos)	10,310	2,055	1,424	10,000	11,905	10,000
5350100	Miscellaneous/Operations Contingency	500	5,517	20,634	50,000	32,000	50,000
	Total Operating Expenditures	**365,391**	**268,496**	**352,299**	**475,660**	**457,065**	**526,750**

- Operations **make up 3%** of total budgeted FY 2024-2025 expenditures
- **Liability Insurance and Workers Comp Insurance increase $80,500** due to staffing increases and labor reclassifications
- **Office Expenses increase $12,140** due to increased demand and expenditure trends
- Increases in expenditure accounts above offset by **($50,000) decrease in Maint. – Structure & Grounds** due to one-time parcel development study in FY24 not repeated in FY25 – subject to roll-forward.

Sustain & Enhance

DISTRICT OWNED CAPITAL EQUIPMENT

Equipment Description	Budget FY24 (2023-2024)	Est. FY24 (Not Final) (2023-2024)	Draft Budget FY25 (2024-2025)
Special Districts Fixed Assets			
2023 F250 Truck and Enhancements (Lease)	125,000	10,075	25,850
Ford Transit Van Eco-Boost and Enhancements (Lease)	100,000	10,075	10,350
IT Equipment and Software	75,000	75,000	45,000
Video/Audio Equipment	35,000	35,000	15,000
Facility Health & Safety Maintenance (on-going)	175,000	75,000	100,000
CED Dedicated Small SUV (Lease)			10,150
A.I. Wildfire Early Detection Technology Systems			250,000
Disaster Facility Equipment			50,000
Staff Power Bank			2,175
Field Power Banks			6,000
Document Management Systems			35,000
Total Special Districts Fixed Assets	**510,000**	**205,150**	**549,525**

- District is proposing/evaluating a transition from a purchase to a commercial lease model to streamline procurement and to phase costs over time under a maintenance-free model
- **Facility Health & Safety Maintenance decreased $75K** given the absence of one-time allocation for flooring in the amount of approximately $50K
- Two disaster readiness items are included in the amount of $300K, $250K for supplemental funding of A.I. Wildfire Early Detection Technology Systems (provisional funding) and $50K for portable Disaster Facility Equipment
- $35K for purchase of a Document Management System to enhance public web-search portal capabilities and provide robust internal document archival

How the Budget Has Changed

- $2.125M one-time of prior year funding of a new fully equipped fleet compatible fire engine (Budget Reduction)
- $225K one-time for the prior year purchase of two District owned emergency service vehicles for field use (district proposes moving to a lease model)
- $150K one-time for the prior year for the assessment of the fire facility at the El Monte station (planned for completion in FY23-24)

How the Budget Has Changed

- **$800K** increase for the advance of internal funding for the I-280 Fuel Break Project (phase one of a 3-year project estimated at approximately $6M)
- **$358K** increase for the expected annual increase in Fire and Battalion Chief service contracts
- **$400K** increase for enhanced Defensible Space Chipping and Debris Removal (a growing program)
- **$315K** increase for enhanced and planned Evacuation Route & Vegetation Management
- **$250K** Funding of A.I. Wildfire Early Detection Technology Systems
- **$100K** for the performance of District-wide EIR to streamline IHFR progress and project management
- **$50K** to evaluate/purchase portable technology center for local disaster events
- **$50K increase** to advance Temporary Refuge Areas

How the Budget Has Changed

Staffing, Operations & Strategic Planning

- **$464K** for the addition of 3.5 additional Full Time Equivalent (FTE) employees (3 full time and 1 part time)
- **$80K** for increased Liability and Workers Comp Insurance with new and reclassified staff
- **$35K** for a new Document Management system to enhance public search capabilities

DRAFT BUDGET CALENDAR

Budget Calendar	Date
Staff /Budget Team coordination and data gathering	Sep- Oct ✓
1st Ad Hoc Budget Subcommittee Community Meeting	Nov 14th ✓
FY 2024-2025 Draft Budget –LAHCFD Commission	Nov 21st
2nd Ad Hoc Budget Subcommittee Community Meeting (If needed)	Dec-Jan
FY 2024-2025 Draft Budget –LAHCFD Commission	Jan 16th
Submission to County OBA	Feb 2nd
FY 2024-2025 Final Draft Budget –LAHCFD Commission	Feb 20th
Board of Supervisors FY 2024-2025 Budget Workshops	May 13-15
Board of Supervisors FY 2024-2025 Budget Hearings	June 10, 11, 12
Commission adopts FY 2024-2025 Final LAHCFD Budget as adopted by BOS	June 18th

Comments – Questions –Revisions