

Los Altos Hills County Fire District			Actual FY17 (2016-2017)	Actual FY18 (2017-2018)	Actual FY19 (2018-2019)	Budget FY20 (2019-2020)	Reprojected FY20 (2019-2020)	Budget FY21 (2020-2021)
SAP	LAHCFD #	Revenues (NOTE 1)						
4001100	4001100	Prop Taxes - Curr Secured	9,414,395	9,967,174	10,661,980	11,300,557	11,313,887	11,653,067
4001200	4001200	Prop Tax - Unitary	40,507	45,674	54,508	53,900	50,900	50,900
4002100	4002100	Prop Taxes - Curr Unsecured	623,329	646,840	747,280	655,000	710,000	695,000
4006100	4006100	Senate Bill 813	319,203	342,032	401,777	219,200	281,244	239,057
4301100	4301100	Interest - Deposits & Investment	99,370	223,285	342,031	300,000	420,000	450,000
4302100	4302100	Property Rental	11,000	3,000	7,000	4,500	4,500	6,000
4419100	4419100	HOPTR (Homeowner's Prop Tax Relief)	45,222	44,085	43,694	43,000	43,257	42,825
4813810	4813810	Other/Misc. Revenue	534	160	108	500	500	500
4980220	4980220	Tax Revenue - Excess ERAF	9,147	17,615	33,620	29,000	49,000	49,000
		<b>Total Revenues</b>	<b>10,562,708</b>	<b>11,289,865</b>	<b>12,291,998</b>	<b>12,605,657</b>	<b>12,873,288</b>	<b>13,186,349</b>
		<b>Operating Expenditures:</b>						
5220200	5220200	Insurance	4,653	2,160	3,594	5,000	11,500	5,000
5225500	5225500	Commissioners Fee	11,900	15,200	10,400	16,000	16,000	16,000
5235110	5235110	Maint. - Structure & Grounds (NOTE 2)						8,000
5250100	5250100	Office Expenses	7,334	4,705	10,362	5,000	5,000	10,000
5258200	5258200	Professional Services - Internal (NOTE 3)	231	231	231	231	231	200,231
5259200	5259200	Property Tax Admin Fee (NOTE 1)	95,154	96,238	103,738	106,000	109,000	114,000
5260100	5260100	Publications and Legal Notices	5,385	3,317	8,847	10,000	8,000	10,000
5340000	5340000	Self Insurance Claim (Workers Comp Los Altos) (NOTE 4)						5,000
5350100	5350100	Miscellaneous/Operations Contingency	1,683	1,575	482	95,000	10,000	55,000
		<b>Total Operating Expenditures</b>	<b>126,341</b>	<b>123,426</b>	<b>137,654</b>	<b>237,231</b>	<b>159,731</b>	<b>423,231</b>
		<b>Salaries &amp; Payroll Taxes</b>						
5108400		Permanent Employees - Special Districts						
	5108401	General Manager			71,250	132,100	95,000	132,000
	5108402	Emergency Services Manager				95,000	85,000	110,000
	5108403	District Clerk				95,000	45,000	65,000
	5108404	General Analyst (NOTE 5)						65,000
	5108405	Technical Analyst (NOTE 5)						65,000
	5108406	Operations Manager (NOTE 5)						110,000
		<b>Total Permanent Employees - Special Districts</b>			<b>71,250</b>	<b>322,100</b>	<b>225,000</b>	<b>547,000</b>
5110500	5110500	Medicare Tax - Employers Share			1,033	4,700	3,300	8,000
5113020	5113020	Social Security - Special Districts			4,418	20,000	14,000	34,000
5113040	5113040	Unemployment - Special Districts			574	1,350	1,435	2,600
5113050	5113050	Workers Comp - Special Districts (NOTE 6)						16,000
		<b>Total Salaries &amp; Payroll Taxes</b>			<b>77,275</b>	<b>348,150</b>	<b>243,735</b>	<b>607,600</b>
5255100		<b>Professional &amp; Specialized Services</b>						
	5255101	Annual Audit Charter	20,440	19,429	20,105	21,000	21,000	21,000
	5255102	Accounting Services	36,000	36,000	39,600	39,600	39,600	39,600
	5255103	Outside Legal Fees	83,921	98,121	232,314	200,000	300,000	300,000
	5255104	Outside Professional Services	4,369	3,958	17,003	95,000	20,000	50,000
	5255105	Professional & Specialized Serv. Contingency				60,000	-	100,000
5255100		<b>Total Professional &amp; Spec. Services</b>	<b>144,730</b>	<b>157,508</b>	<b>309,022</b>	<b>415,600</b>	<b>380,600</b>	<b>510,600</b>
5255500		<b>Contract Services</b>						
	5255501	Central Fire District	4,332,641	4,498,565	4,690,124	4,917,528	4,904,094	5,135,862
	5255502	Battalion 14	1,084,780	1,086,517	1,140,867	1,191,317	1,188,066	1,244,220
	5255503	SCCFD Supplies, Maintenance & Reimbursements (NOTE 7)	3,531	9,840	2,378	25,000	25,000	15,000
	5255504	Extra Fire Season Staff	242,006	338,967	300,389	409,302	100,000	100,000
	5255505	Type 3 Fire Engine Rental		120,092	90,134	151,200	30,000	30,000
	5255506	SCCFD Apparatus Enhancements (NOTE 7)						375,000
	5255507	Contract Services Contingency				45,000	-	45,000
	5255508	Self-Insurance Claim (Workers Comp) (NOTE 6) (NOTE 8)	493	471	5,666	1,000	1,000	
	5255509	Emergency Services Coordinator (NOTE 8)	78,985	55,996	5,180			
5255500		<b>Total Contract Services</b>	<b>5,742,437</b>	<b>6,110,448</b>	<b>6,234,738</b>	<b>6,740,347</b>	<b>6,248,160</b>	<b>6,945,082</b>

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5255600		Contract Services (Consultants)						
	5255601	Independent Contractor - Consultants (NOTE 5)						75,000
	5255602	Contract Serv. (Consultants) Contingency				50,000	30,000	25,000
	5255603	Clerk (NOTE 8)	59,539	61,900	64,260	64,260	10,000	
	5255604	Fire Consultant (NOTE 8)	56,220	56,220	48,000	48,000	10,857	
5255600		Total Contract Services (Consultants)	115,759	118,120	112,260	162,260	50,857	100,000
5282200		Projects and Programs						
	5282201	Chipping Program	290,277	316,904	311,229	400,000	400,000	500,000
	5282202	Yard Waste Program	37,332	33,097	45,447	54,000	45,000	45,000
	5282203	Brush Goat Program	17,738	17,738	17,738	20,000	17,738	25,000
	5282204	Emergency/CERT/ARK Supplies (NOTE 7)						25,000
	5282205	Hydrant Repair and Maintenance	3,403	39,086	24,863	40,000	40,000	40,000
	5282206	Emergency Access Roads	-	217	-	2,000	2,000	20,000
	5282207	Haz. Fuel Reduction & Shaded Fuel Breaks (NOTE 9)	1,087,389	1,084,844	1,936,060	2,750,000	2,000,000	2,000,000
	5282208	Fire Service Water Flow Improvements		52,808	-	3,000,000	1,500,000	1,800,000
	5282210	Home Ignition Zone (HIZ) Program (NOTE 9)				75,000	75,000	200,000
	5282211	Neighborhood Grant Program				5,000	5,000	15,000
	5282209	Projects & Programs Oversight				50,000	50,000	150,000
	5282212	Projects & Programs Contingency	-	-	-	250,000	-	275,000
	5282213	Buildings and Grounds (NOTE 2) (NOTE 8)	4,802	5,410	5,405	10,000	8,000	
	5282214	Hydrant/Water Main Improv. - Purissima (NOTE 8)	1,301,769	121,639	-			
5282200		Total Projects and Programs	2,742,710	1,671,743	2,340,742	6,656,000	4,142,738	5,095,000
		Total Expenditures:	8,871,976	8,181,245	9,211,691	14,559,588	11,225,821	13,681,513
		Net Change in Fund Balance	1,690,733	3,108,620	3,080,307	(1,953,931)	1,647,467	(495,164)

#### Balance Sheet

<b>Assets</b>	Cash	13,127,770	15,966,233	19,105,416	16,472,026	20,788,461	20,343,297
	Accounts Receivable / Prepaids	15,354	67,036	106,001	70,000	100,000	150,000
	Capital Assets (net of Accum. Depreciation)	2,253,637	2,179,413	2,107,775	2,030,965	2,033,305	1,996,027
	<b>Total Assets</b>	<b>15,396,761</b>	<b>18,212,682</b>	<b>21,319,192</b>	<b>18,572,991</b>	<b>22,921,766</b>	<b>22,489,324</b>
<b>Liabilities</b>	Accounts Payable	287,824	69,349	170,423	350,000	200,000	300,000
<b>Fund Balance</b>	Committed to Operations	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
	Committed to Insurance (NOTE 8)	100,000					
	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 (NOTE 5)						6,000,000
	Committed to Wildfire Protection Technology (NOTE 5)						1,000,000
	Committed to Hydrants and Infrastructures (NOTE 5)						3,000,000
	<b>Total Committed Funds</b>	<b>4,100,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>14,000,000</b>
<b>Net Position</b>	Unassigned Fund Balance	8,750,836	11,959,456	15,040,994	12,192,026	16,688,461	6,193,297
	Investment in Capital Assets	2,253,637	2,179,413	2,107,775	2,030,965	2,033,305	1,996,027
	<b>Total Liabilities and Net Position</b>	<b>15,392,297</b>	<b>18,208,218</b>	<b>21,319,192</b>	<b>18,572,991</b>	<b>22,921,766</b>	<b>22,489,324</b>

#### NOTES

- 1) Both FY20 Projected and FY21 Budget of Property Tax Revenues and Admin Fee are provided by the County of Santa Clara (December 2019)
- 2) Landscaping and maintenance were previously expensed as "Buildings and Grounds" under "Projects and Programs". FY21 forward will reclassify as "Maint. Structure & Grounds" under "Operations"
- 3) Increased for County Mngt. Audit cost recover
- 4) "Self-Insurance Claim (Workers Comp)" was previously listed under "Contract Services". FY21 forward will reclassify under "Operations".
- 5) New account for FY21. See Budget Narrative for details
- 6) Workers Comp for LAHCFD current employees was previously lumped with "Insurance" expense. FY21 forward will classify as a separate account under "Salaries and Payroll Taxes".
- 7) Previously, reimbursements to SCCFD and Emergency Service/CERT supplies were recorded in one account. FY21 forward will recognize two separate accounts.
- 8) Account no longer active but included for historical analysis
- 9) Account name changed from previous year. See Budget Narrative for details