

Los Altos Hills County Fire District FY23 Budget Final			Budget FY23 (2022-2023)	Percent of Total Exp.
SAP	LAHCFD #	Revenues		
4001100	4001100	Prop Taxes - Curr Secured	12,770,000	
4001200	4001200	Prop Tax - Unitary	57,000	
4001210	4001210	Prop Tax - Unitary Railroad	1,200	
4002100	4002100	Prop Taxes - Curr Unsecured	660,000	
4006100	4006100	Senate Bill 813	173,000	
4301100	4301100	Interest - Deposits & Investment	240,000	
4419100	4419100	HOPTR (Homeowner's Prop Tax Relief)	41,000	
4813810	4813810	Other/Misc. Revenue	200	
4980220	4980220	Tax Revenue - Excess ERAF	73,000	
		<b>Total Revenues</b>	<b>14,015,400</b>	
		<b>Operating Expenditures:</b>		
5220100		Insurance Premiums		
	5220101	Liability Insurance (FAIRA)	28,000	
	5220102	Workers Comp (State Comp Insurance Fund)	17,000	
		<b>Total Insurance Premiums</b>	<b>45,000</b>	
5225500	5225500	Commissioners Fee	18,000	
5235110	5235110	Maint. - Structure & Grounds	20,000	
5250100	5250100	Office Expenses	17,000	
5251000	5251000	Workshops, Conferences & Seminars	12,000	
5258200	5258200	Professional Services - Internal	500	
5259200	5259200	Property Tax Admin Fee	121,000	
5260100	5260100	Publications and Legal Notices	30,000	
5281610	5281610	IC - Cost Allocation Plan	78,934	
5340000	5340000	Self Insurance Claim (Workers Comp Los Altos)	10,000	
5350100	5350100	Miscellaneous/Operations Contingency	50,000	
		<b>Total Operating Expenditures</b>	<b>402,434</b>	<b>2.97%</b>
		<b>Salaries &amp; Payroll Taxes</b>		
5108400		Permanent Employees - Special Districts		
	5108401	General Manager (Full-Time)	220,000	
	5108402	Community Ed & Risk Reduction Manager (part-time)	98,500	
	5108403	District Clerk (Part-Time)	68,000	
	5108404	Emergency Services Manager (full-Time)	133,250	
	5108405	Technical Analyst (Part-Time)	65,000	
	5108406	Operations Manager (Full-Time)	182,000	
	5108406	Programs, Planning & Grants Manager (Full-Time)	180,000	
		<b>Total Permanent Employees - Special Districts</b>	<b>946,750</b>	
5101100	5101100	Temporary & Seasonal Employees	50,000	
5103000	5103000	Overtime	10,000	
5110500	5110500	Medicare Tax - Employers Share	14,600	
5113020	5113020	Social Security - Special Districts	53,700	
5113040	5113040	Unemployment - Special Districts	2,410	
		<b>Total Salaries &amp; Payroll Taxes</b>	<b>1,077,460</b>	<b>7.95%</b>
5255100		<b>Professional &amp; Specialized Services</b>		
	5255101	Annual Audit Charter	28,000	
	5255102	Accounting Services	40,800	
	5255103	Outside Legal Fees	150,000	
	5255104	Outside Professional Services	325,000	
	5255105	Professional & Specialized Serv. Contingency	50,000	
5255100		<b>Total Professional &amp; Spec. Services</b>	<b>593,800</b>	<b>4.38%</b>

<b>5255500</b>		<b>Contract Services</b>		
	5255501	SCCCFPD Service Contract	5,492,614	
	5255502	Battalion Chief Services	1,330,639	
	5255503	SCCCFPD Supplies, Maint. & Reimbursements	5,000	
	5255504	Extra Fire Season Staff	100,000	
	5255505	Type 3 Fire Engine Rental	50,000	
	5255506	Foothills Park - Palo Alto Fire Station #8	500,000	
	5255507	Fire Protection Hand Crews	300,000	
	5255508	Contract Services Contingency	400,000	
<b>5255500</b>		<b>Total Contract Services</b>	<b>8,178,253</b>	<b>60.35%</b>
<b>5257130</b>		<b>Contract Services (Consultants)</b>		
	5257131	Independent Contractor - Consultants	100,000	
	5257132	Contract Serv. (Consultants) Contingency	50,000	
<b>5257130</b>		<b>Total Contract Services (Consultants)</b>	<b>150,000</b>	<b>1.11%</b>
<b>5282200</b>		<b>Projects and Programs</b>		
	5282201	IHFR Defensible Space Chipping & Debris Removal	400,000	
	5282202	IHFR Defensible Space Debris Monthly Dropoff	58,800	
	5282203	IHFR Home Ignition Zone (HIZ) Program	230,000	
	5282204	IHFR Evacuation Route & Veg. Management	400,000	
	5282205	IHFR Open Space Fuel Break Program	200,000	
	5282206	IHFR I-280 Fuel Break Project	550,000	
	5282207	IHFR Goat Grazing Program	40,000	
	5282208	Emergency/CERT/ARK Supplies	40,000	
	5282209	Vegetation and Response Equipment & Maint.	175,000	
	5282210	Hydrant/Infrastructure Repair, Maint. & Additions	350,000	
	5282211	Neighborhood Evac. Drills and Outreach	30,000	
	5282212	Firewise Communities	15,000	
	5282213	Temporary Refuge Areas	25,000	
	5282214	Planning, Project Management & Programs Oversight	50,000	
	5282215	Communications & Outreach	75,000	
	5282216	Emergency Access Roads	60,000	
	5282217	Projects & Programs Contingency	450,000	
<b>5282200</b>		<b>Total Projects and Programs</b>	<b>3,148,800</b>	<b>23.24%</b>
		<b>Total Expenditures:</b>	<b>13,550,747</b>	
		<b>Net Change in Fund Balance</b>	<b>464,653</b>	

#### Balance Sheet

<b>Assets</b>	Cash	32,826,787
	Accounts Receivable / Prepaids	100,000
	Capital Assets (net of Accum. Depreciation)	2,164,132
	<b>Total Assets</b>	<b>35,090,919</b>
<b>Liabilities</b>	Accounts Payable	300,000
<b>Fund Balance</b>	Committed to Operations	2,000,000
	Committed to Emergency Operations	2,000,000
	Committed to Buildings and Improvements	6,000,000
	Committed to Wildfire Protection Technology	1,000,000
	Committed to Hydrants and Infrastructures	3,000,000
	<b>Total Committed Funds</b>	<b>14,000,000</b>
<b>Net Position</b>	Assigned Fund Balance	18,626,787
	Investment in Capital Assets	2,164,132
	<b>Total Liabilities and Net Position</b>	<b>35,090,919</b>

Los Altos Hills County Fire District		Actual FY19 (2018-2019)	Actual FY20 (2019-2020)	Actual FY21 (2020-2021)	Budget FY22 (2021-2022)	Reprojected FY22 (2021-2022)	Budget FY23 (2022-2023)	
SAP	LAHCFD #	<b>Revenues (NOTE 1)</b>						
4001100	4001100	Prop Taxes - Curr Secured	10,661,980	11,362,849	11,922,143	12,107,400	12,463,993	12,770,000
4001200	4001200	Prop Tax - Unitary	53,563	50,928	51,583	51,000	57,000	57,000
4001210	4001210	Prop Tax - Unitary Railroad	945	933	1,075	1,000	1,200	1,200
4002100	4002100	Prop Taxes - Curr Unsecured	747,280	696,645	734,274	592,000	660,000	660,000
4006100	4006100	Senate Bill 813	401,777	278,420	385,057	195,000	173,000	173,000
4301100	4301100	Interest - Deposits & Investment	342,031	409,640	261,815	360,000	230,000	240,000
4302100	4302100	Property Rental	7,000	-	-	-	-	-
4419100	4419100	HOPTR (Homeowner's Prop Tax Relief)	43,694	42,725	41,388	43,000	41,000	41,000
4813810	4813810	Other/Misc. Revenue	108	-	3,404	200	200	200
4980220	4980220	Tax Revenue - Excess ERAF	33,620	49,110	49,646	63,000	73,000	73,000
		<b>Total Revenues</b>	<b>12,291,998</b>	<b>12,891,251</b>	<b>13,450,384</b>	<b>13,412,600</b>	<b>13,699,393</b>	<b>14,015,400</b>
		<b>Operating Expenditures:</b>						
5220100		Insurance Premiums						
	5220101	Liability Insurance (FAIRA)	2,517	2,657	1,934	25,000	23,100	28,000
	5220102	Workers Comp (State Comp Insurance Fund)	1,077	8,379	4,385	15,000	12,500	17,000
		<b>Total Insurance Premiums</b>	<b>3,594</b>	<b>11,036</b>	<b>6,319</b>	<b>40,000</b>	<b>35,600</b>	<b>45,000</b>
5225500	5225500	Commissioners Fee	10,400	15,500	14,400	18,000	18,000	18,000
5235110	5235110	Maint. - Structure & Grounds (NOTE 2)	5282214 = \$5,405	5282214 = \$4,915	4,815	20,000	20,000	20,000
5250100	5250100	Office Expenses	10,362	3,791	9,894	10,000	12,000	17,000
5251000	5251000	Workshops, Conferences & Seminars				6,000	7,500	12,000
5258200	5258200	Professional Services - Internal	231	231	193,770	500	231	500
5259200	5259200	Property Tax Admin Fee (NOTE 1)	103,738	102,729	109,924	113,000	115,000	121,000
5260100	5260100	Publications and Legal Notices	8,847	5,202	15,459	22,000	15,000	30,000
5281610	5281610	IC - Cost Allocation Plan				59,994	59,994	78,934
5340000	5340000	Self Insurance Claim (Workers Comp Los Altos) (NOTE 3)	5255509 = \$5,666	5255509 = \$0	10,310	7,500	7,500	10,000
5350100	5350100	Miscellaneous/Operations Contingency	482	2,877	500	50,000	5,000	50,000
		<b>Total Operating Expenditures</b>	<b>137,654</b>	<b>141,365</b>	<b>365,392</b>	<b>346,994</b>	<b>295,825</b>	<b>402,434</b>
		<b>Salaries &amp; Payroll Taxes</b>						
5108400		Permanent Employees - Special Districts						
	5108401	General Manager (Full-Time)	71,250	96,425	168,003	215,000	210,210	220,000
	5108402	Community Ed & Risk Reduction Manager (part-time)		78,986	82,322	95,000	95,000	98,500
	5108403	District Clerk (Part-Time)		38,370	51,697	65,000	61,000	68,000
	5108404	Emergency Services Manager (full-Time)			44,000	117,000	108,000	133,250
	5108405	Technical Analyst (Part-Time)			-	65,000	72,000	65,000
	5108406	Operations Manager (Full-Time)			-	180,000	92,000	182,000
	5108407	Programs, Planning & Grants Manager (Full-Time) (NOTE 4)						180,000
		<b>Total Permanent Employees - Special Districts</b>	<b>71,250</b>	<b>213,781</b>	<b>346,022</b>	<b>737,000</b>	<b>638,210</b>	<b>946,750</b>
5101100	5101100	Temporary & Seasonal Employees (NOTE 4)						50,000
5103000	5103000	Overtime				10,000	7,000	10,000
5110500	5110500	Medicare Tax - Employers Share	1,033	3,100	5,017	9,150	8,600	14,600
5113020	5113020	Social Security - Special Districts	4,418	13,255	21,453	39,000	32,600	53,700
5113040	5113040	Unemployment - Special Districts	574	1,435	1,204	1,800	1,800	2,410
		<b>Total Salaries &amp; Payroll Taxes</b>	<b>77,275</b>	<b>231,571</b>	<b>373,697</b>	<b>796,950</b>	<b>688,210</b>	<b>1,077,460</b>
5255100		<b>Professional &amp; Specialized Services</b>						
	5255101	Annual Audit Charter	20,105	20,081	20,081	21,000	21,000	28,000
	5255102	Accounting Services	39,600	39,600	39,600	39,600	39,600	40,800
	5255103	Outside Legal Fees	232,314	285,731	129,662	150,000	150,000	150,000
	5255104	Outside Professional Services	17,003	20,905	90,501	50,000	100,000	325,000
	5255105	Professional & Specialized Serv. Contingency				100,000	-	50,000
		<b>Total Professional &amp; Spec. Services</b>	<b>309,022</b>	<b>366,317</b>	<b>279,844</b>	<b>360,600</b>	<b>310,600</b>	<b>593,800</b>
5255500		<b>Contract Services</b>						
	5255501	SCCCFPD Service Contract	4,690,124	4,904,112	5,105,340	5,423,607	5,279,346	5,492,614
	5255502	Battalion Chief Services	1,140,867	1,188,066	1,236,816	1,298,657	1,278,972	1,330,639
	5255503	SCCCFPD Supplies, Maint. & Reimbursements (NOTE 5)	2,378	13,771	2,345	5,000	5,000	5,000
	5255504	Extra Fire Season Staff	300,389	42,830	67,059	200,000	30,000	100,000
	5255505	Type 3 Fire Engine Rental	90,134	12,036	34,830	100,000	15,000	50,000
	5255506	Foothills Park - Palo Alto Fire Station #8				575,000	420,000	500,000
	5255507	Fire Protection Hand Crews				300,000	300,000	300,000
	5255508	Contract Services Contingency				400,000	-	400,000
		SCCCFPD Apparatus Enhancements (NOTE 6)			363,095		(179,134)	
		SCCCFPD Fire Engine Water Tender (NOTE 6)				500,000	500,000	
		Self-Insurance Claim (Workers Comp) (NOTE 3) (NOTE 6)	5,666	-				
		Emergency Services Coordinator (NOTE 6)	5,180					
		<b>Total Contract Services</b>	<b>6,234,738</b>	<b>6,160,815</b>	<b>6,809,485</b>	<b>8,802,264</b>	<b>7,649,184</b>	<b>8,178,253</b>

Los Altos Hills County Fire District		Actual FY19 (2018-2019)	Actual FY20 (2019-2020)	Actual FY21 (2020-2021)	Budget FY22 (2021-2022)	Reprojected FY22 (2021-2022)	Budget FY23 (2022-2023)
<b>5257130</b>	<b>Contract Services (Consultants)</b>						
5257131	Independent Contractor - Consultants		31,820	72,151	75,000	120,000	100,000
5257132	Contract Serv. (Consultants) Contingency				25,000	-	50,000
	Clerk (NOTE 6)	64,260	7,950				
	Fire Consultant (NOTE 6)	48,000	12,453				
<b>5257130</b>	<b>Total Contract Services (Consultants)</b>	<b>112,260</b>	<b>52,223</b>	<b>72,151</b>	<b>100,000</b>	<b>120,000</b>	<b>150,000</b>
<b>5282200</b>	<b>Projects and Programs</b>						
5282201	IHFR Defensible Space Chipping & Debris Removal	311,229	292,427	295,406	450,000	375,000	400,000
5282202	IHFR Defensible Space Debris Monthly Dropoff	45,447	38,484	44,568	56,000	56,000	58,800
5282203	IHFR Home Ignition Zone (HIZ) Program		10,764	1,167	150,000	50,000	230,000
5282204	IHFR Evacuation Route & Veg. Management (NOTE 7)		27,514	43,680	400,000	300,000	400,000
5282205	IHFR Open Space Fuel Break Program				400,000	275,000	200,000
5282206	IHFR I-280 Fuel Break Project (NOTE 4)						550,000
5282207	IHFR Goat Grazing Program	17,738	18,624	19,556	25,000	25,000	40,000
5282208	Emergency/CERT/ARK Supplies (NOTE 5)	5255503 = \$2,378	5255503 = \$13,771	28,515	35,000	35,000	40,000
5282209	Vegetation and Response Equipment & Maint. (NOTE 4)						175,000
5282210	Hydrant/Infrastructure Repair, Maint. & Additions	24,863	41,169	99,365	390,000	250,000	350,000
5282211	Neighborhood Evac. Drills and Outreach				30,000	10,000	30,000
5282212	Firewise Communities				15,000	10,000	15,000
5282213	Temporary Refuge Areas				15,000	10,000	25,000
5282214	Planning, Project Management & Programs Oversight		15,660	15,598	50,000	50,000	50,000
5282215	Communications & Outreach				50,000	50,000	75,000
5282216	Emergency Access Roads	-	-	-	60,000	10,000	60,000
5282217	Projects & Programs Contingency	-	-	-	475,000	-	450,000
	Fire Service Water Flow Improvements (NOTE 6)			209,760			
	Buildings and Grounds (NOTE 2) (NOTE 6)	5,405	4,915				
	Haz. Fuel Reduction/Tree Removal (NOTE 6)	1,936,060	290,038				
<b>5282200</b>	<b>Total Projects and Programs</b>	<b>2,340,742</b>	<b>739,595</b>	<b>757,615</b>	<b>2,601,000</b>	<b>1,506,000</b>	<b>3,148,800</b>
	<b>Total Expenditures:</b>	<b>9,211,691</b>	<b>7,691,887</b>	<b>8,658,184</b>	<b>13,007,808</b>	<b>10,569,819</b>	<b>13,550,747</b>
	<b>Net Change in Fund Balance</b>	<b>3,080,307</b>	<b>5,199,364</b>	<b>4,792,201</b>	<b>404,792</b>	<b>3,129,574</b>	<b>464,653</b>

**Balance Sheet**

<b>Assets</b>	Cash	19,105,416	24,284,708	29,162,300	28,968,003	32,372,134	32,826,787
	Accounts Receivable / Prepays	106,001	98,472	60,870	90,000	90,000	100,000
	Capital Assets (net of Accum. Depreciation) (NOTE 8)	2,107,775	2,033,305	1,960,690	4,527,549	2,087,412	2,164,132
	<b>Total Assets</b>	<b>21,319,192</b>	<b>26,416,485</b>	<b>31,183,860</b>	<b>33,585,552</b>	<b>34,549,546</b>	<b>35,090,919</b>
<b>Liabilities</b>	Accounts Payable	170,423	142,821	190,610	300,000	300,000	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 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	6,000,000
	Committed to Wildfire Protection Technology			1,000,000	1,000,000	1,000,000	1,000,000
	Committed to Hydrants and Infrastructures			3,000,000	3,000,000	3,000,000	3,000,000
	<b>Total Committed Funds</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>14,000,000</b>	<b>14,000,000</b>	<b>14,000,000</b>	<b>14,000,000</b>
<b>Net Position</b>	Assigned Fund Balance	15,040,994	20,240,359	15,032,560	14,758,003	18,162,134	18,626,787
	Investment in Capital Assets	2,107,775	2,033,305	1,960,690	4,527,549	2,087,412	2,164,132
	<b>Total Liabilities and Net Position</b>	<b>21,319,192</b>	<b>26,416,485</b>	<b>31,183,860</b>	<b>33,585,552</b>	<b>34,549,546</b>	<b>35,090,919</b>

**NOTES**

- 1) FY22 Projected and FY23 Budget Property Tax Revenues and Admin Fee provided by County of Santa Clara December 2021
- 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) "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".
- 4) New Account for FY23
- 5) Prior to FY21, reimbursements to SCCCFPD and Emergency Service/CERT supplies were recorded in one account. They are now two separate accounts.
- 6) Account no longer active but included for historical analysis
- 7) Account name changed from previous year.
- 8) FY22 Capital Asset Budget included hydrant infrastructure, but this cost was already capitalized. Only planned additions for FY22: Masticator, Grass Mower and Trailer = \$250,000 (less accumulated depreciation)  
FY23 planned additions: District vehicle and additional fuel reduction equipment = \$250,000 (less accumulated depreciation)