

**America Canyon Fire Protection District
Financial Summary
Final Budget Fiscal Year 2018-19**

	General Operations			Fire Mitigation Fee			Fleet, Facilities & Equipment Capital Fund		
	2017-18		2018-19	2017-18		2018-19	2017-18		2018-19
	<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	\$4,848,387	\$4,848,387	\$5,244,345	\$679,911	\$679,911	\$766,705	\$347,827	\$347,827	\$833,072
Revenues and Transfers	5,434,750	5,751,451	5,174,455	132,950	86,794	139,943	814,397	817,804	211,272
Expenses and Transfers	5,415,072	5,355,493	5,303,062	-	-	-	981,416	332,560	863,640
Rev Over (Under) Exp	19,678	395,958	(128,607)	132,950	86,794	139,943	(167,019)	485,244	(652,368)
Fund Balance - Ending	\$4,868,065	\$5,244,345	\$5,115,738	\$812,861	\$766,705	\$906,648	\$180,808	\$833,072	\$180,704

** Pre-Audit*

**AMERICAN CANYON
FIRE PROTECTION DISTRICT**

**Fire Chief's Final Budget
Document
Adopted 9/18/2018**

**Operating and Capital Budget
All Funds**

FISCAL YEAR 2018-2019



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

Mark Joseph, Vice-Chair

Mariam Aboudamous, Board Member

Kenneth Leary, Board Member

David Oro, Board Member

The Role of the Board

The Board of Directors is the elected policy-making 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

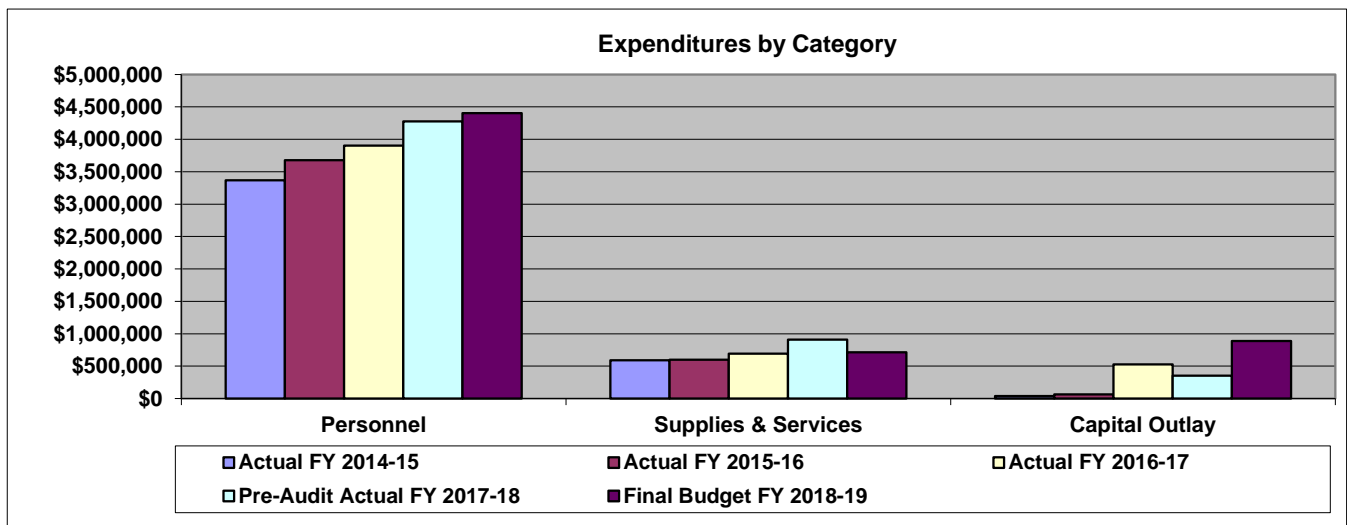
Fire District Fund Summary*

*Excludes interfund transfers

	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Pre-Audit Actual FY 2017-18	Final Budget FY 2018-19
Expenditures					
Personnel	\$ 3,366,604	\$ 3,677,096	\$ 3,901,875	\$ 4,275,336	\$ 4,404,327
Supplies & Services	591,467	600,507	693,529	907,568	714,038
Capital Outlay	37,593	63,956	525,425	350,649	889,202
Debt Service	-	-	-	-	-
Total for Department	\$ 3,995,664	\$ 4,341,559	\$ 5,120,830	\$ 5,533,553	\$ 6,007,567

Revenues / Funding Sources

Property Taxes	\$ 3,340,741	\$ 3,588,246	\$ 3,683,038	\$ 4,062,409	\$ 4,320,750
Fire Assessment Fee	596,670	606,929	600,105	614,340	643,000
Fire Mitigation Fee	401,335	79,858	132,694	78,078	128,750
Interest Earnings	13,702	26,625	31,629	73,471	59,930
State/Fed Revenue	186,841	478,931	274,783	1,233,604	-
Other	301,411	253,370	218,949	439,647	214,105
Total Department Funding Sources	\$ 4,840,700	\$ 5,033,959	\$ 4,941,198	\$ 6,501,550	\$ 5,366,535



General Operations Fund #810

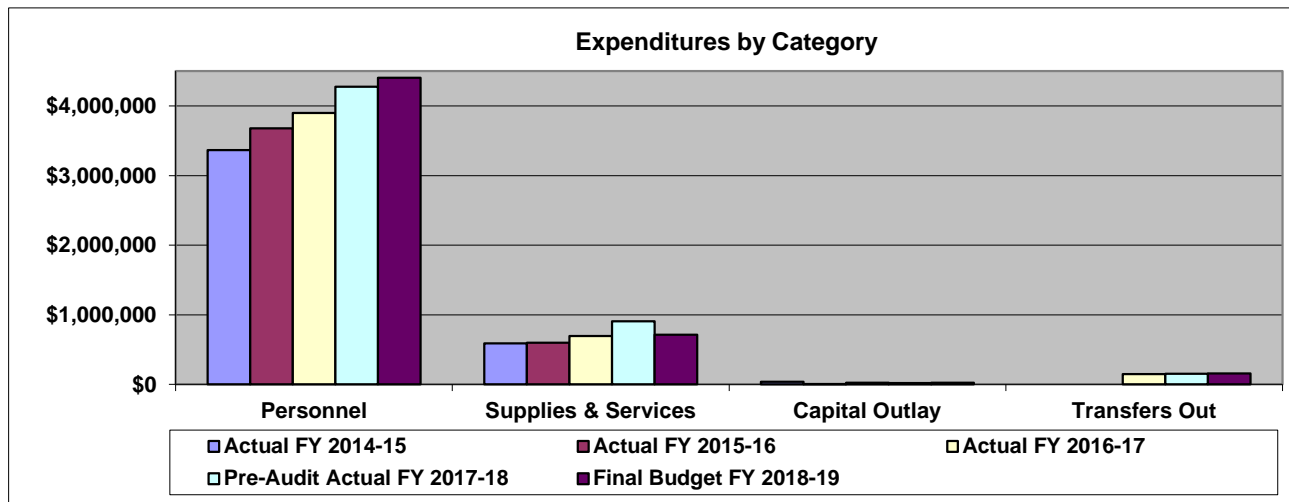
Mission: To provide reliable and progressive emergency response while seeking opportunities to make a positive difference in the lives of the people and the community we serve.

	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Pre-Audit Actual FY 2017-18	Final Budget FY 2018-19
Expenditures					
Personnel	3,366,604	3,677,096	3,901,875	4,275,336	4,404,327
Supplies & Services	591,467	600,507	693,529	907,568	714,038
Capital Outlay	37,593	7,450	26,241	18,089	25,563
Transfers Out	-	-	150,000	154,500	159,135
Debt Service	-	-	-	-	-
Total Department Expenditures	\$ 3,995,664	\$ 4,285,053	\$ 4,771,646	\$ 5,355,493	\$ 5,303,062

Revenues / Funding Sources

Property Taxes	\$ 3,340,741	\$ 3,588,246	\$ 3,683,038	\$ 4,062,409	\$ 4,320,750
Fire Assessment Fee	596,670	606,929	600,105	614,340	643,000
Interest Earnings	9,752	21,386	22,682	60,848	46,600
State OES Reimbursement	186,841	478,931	274,783	676,707	-
Other	301,411	253,370	218,949	337,147	164,105
Total Department Funding Sources	\$ 4,435,415	\$ 4,948,862	\$ 4,799,557	\$ 5,751,451	\$ 5,174,455

Division Staffing	Adopted Budget FY	Final Budget	Comments
Full Time Equivalent Positions	2017-18	FY 2018-19	
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	1.0	
Administrative Clerk	0.3	0.3	
Total Full Time Equivalents	21.3	21.3	



Fire Mitigation Fund #830

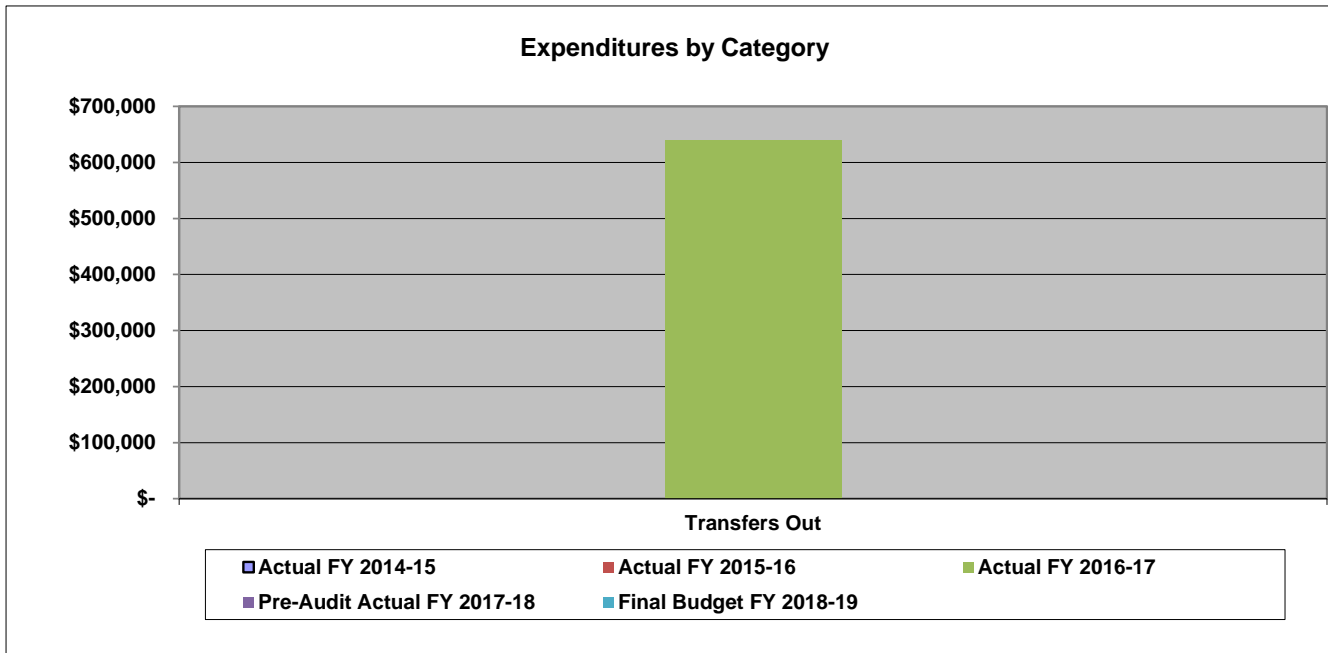
Mission: To account the collection and use of development fees for Fire District infrastructure needs.

	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Pre-Audit Actual FY 2017-18	Final Budget FY 2018-19
Expenditures					
Transfers Out	\$ -	-	640,000	\$ -	\$ -
Total Department Expenditures	\$ -	\$ -	\$ 640,000	\$ -	\$ -
Revenues / Funding Sources					
Fire Mitigation Fee	\$ 401,335	\$ 79,858	\$ 132,694	\$ 78,078	\$ 128,750
Interest Earnings	1,975	4,923	8,536	8,716	11,193
Total Department Funding Sources	\$ 403,310	\$ 84,781	\$ 141,230	\$ 86,794	\$ 139,943

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.

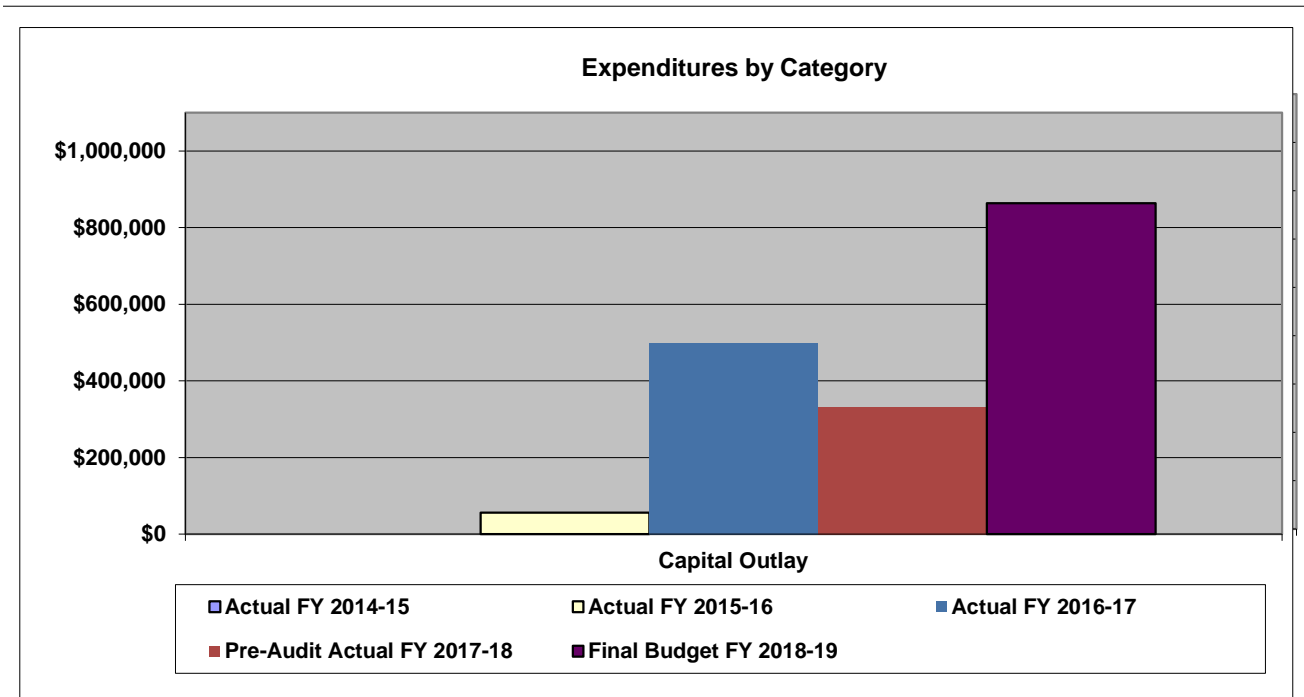
	Actual FY	Actual FY	Actual FY	Pre-Audit	Final Budget
	2014-15	2015-16	2016-17	Actual FY 2017-18	FY 2018-19
Expenditures					
Heavy Rescue	\$ -	\$ -	\$ -	\$ -	\$ 589,140
Type 6 Engine	-	-	-	216,603	-
Facilities	-	-	67,288	26,477	139,000
Equipment	-	-	31,301	89,480	135,500
Command vehicle	-	56,506	-	-	-
Type 1 Engine	-	-	400,595	-	-
Total Department Expenditures	\$ -	\$ 56,506	\$ 499,184	\$ 332,560	\$ 863,640

Revenues / Funding Sources					
General Operations Transfer	\$ -	\$ -	\$ 150,000	\$ 154,500	\$ 159,135
Fire Mitigation Fee Transfer	-	-	640,000	-	-
Grant Funds	-	-	-	556,897	-
Other	-	-	-	102,500	50,000
Interest Earnings	1,975	316	411	3,907	2,137
Total Department Funding Sources	\$ 1,975	\$ 316	\$ 790,411	\$ 817,804	\$ 211,272

Staffing

Comments

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



2018-2019 Final Budget Revenues

Account #	Description	FY 2017-18 Final Budget Request	FY 2017-18 Mid-Year Budget Update	Pre-Audit June 30, 2018	FY 2018-19 Preliminary Budget Request	FY 2018-19 Final Budget Request
810-910-4110	Property Tax - Secured	\$ 3,766,000	\$ 3,795,150	\$ 3,772,696	\$ 4,085,925	\$ 4,085,925
810-910-4112	Property Tax - Current Unsecur	136,500	136,500	131,667	143,325	143,325
810-910-4114	Property Tax - Supplemental	84,000	84,000	119,811	50,000	50,000
810-910-4116	Property Tax - Prior Year	23,100	23,100	20,814	24,000	24,000
810-910-4118	Property Tax - Homeowner's	17,000	17,000	17,421	17,500	17,500
810-910-4324	Strike Team Reimbursement	-	571,000	676,707	-	-
810-910-4330	Fire Protection Svcs - City	50,000	50,000	50,000	50,000	50,000
810-910-4530	Weed Abatement	-	-	-	-	-
810-910-4533	Fire Assessment Fee	610,000	610,000	614,340	643,000	643,000
810-910-4534	Pln Review Permit Fees(Table1)	45,000	45,000	143,792	46,015	46,015
810-910-4536	Occupancy Insp Fees (Table 2)	1,000	1,000	-	1,000	1,000
810-910-4537	Operational PermitFees(Table3)	5,000	5,000	50,666	5,000	5,000
810-910-4545	Fire Inspection Fees (Table 4)	500	500	0	500	500
810-910-4610	Interest Earnings - Investment	30,000	30,000	58,162	45,000	45,000
810-910-4612	Interest Earnings - Other	1,500	1,500	2,687	1,600	1,600
810-910-4613	Market Adjustment - LAIF	-	-	-	-	-
810-910-4705	Rentals/Lease	17,000	17,000	17,310	17,000	17,000
810-910-4715	AMR Contract	40,000	40,000	30,000	40,000	40,000
810-910-4730	Other Miscellaneous	8,000	8,000	45,379	4,590	4,590
810-910-4985	Transfers In from Grants	-	-	-	-	-
Total 810 - General Fund		\$ 4,834,600	\$ 5,434,750	\$ 5,751,451	\$ 5,174,455	\$ 5,174,455
830-960-4590	Fire Mitigation Fee	\$ 128,750	\$ 128,750	\$ 78,078	\$ 128,750	\$ 128,750
830-960-4610	Interest Earnings	4,200	4,200	8,716	5,885	11,193
Total 830 - Fire Mitigation Fee		\$ 132,950	\$ 132,950	\$ 86,794	\$ 134,635	\$ 139,943
860-970-4591	Federal AFG Grant Program	\$ 556,897	\$ 556,897	\$ 556,897	\$ -	\$ -
860-970-4610	Interest Earnings	500	500	3,907	2,137	2,137
860-970-4710	Proceeds of Sale	-	-	-	-	-
860-970-4730	Other Miscellaneous	-	102,500	102,500	50,000	50,000
860-970-4810	Proceeds Capital Lease	-	-	-	-	-
860-	Trans In from Fire Mit	-	-	-	-	-
860-970-4985	Trans In from Fire Ops	154,500	154,500	154,500	159,135	159,135
Total 860- Fleet, Facilities & Equipment Capital Fund		\$ 711,897	\$ 814,397	\$ 817,804	\$ 211,272	\$ 211,272
All Funds		\$5,679,447	\$6,382,097	\$6,656,050	\$5,520,362	\$5,525,670

2018-2019 Final Budget Expenditures

Account #	Description	FY 2017-18 Final Budget Request	FY 2017-18 Mid-Year Budget Update	Pre-Audit June 30, 2018	FY 2018-19 Preliminary Budget Request	FY 2018-19 Final Budget Request
810-910-5110	Wages - Full Time	\$ 2,318,600	\$ 2,022,800	\$ 2,022,795	\$ 2,274,125	\$ 2,284,929
810-910-5112	Wages - Other	11,000	14,120	14,112	11,000	11,000
810-910-5120	Wages - Overtime	75,000	76,610	76,603	86,315	87,000
810-910-5121	Wages - OES Overtime	-	409,990	409,989	-	-
810-910-5125	Reserve Fire Fighter Stipend	25,000	2,000	1,750	25,000	25,000
810-910-5130	Benefits - Other	55,000	69,700	69,693	64,654	74,501
810-910-5131	PERS Retirement	744,200	706,000	705,934	856,625	857,697
810-910-5132	Med/FICA/Soc Sec	34,700	36,650	36,651	37,196	34,755
810-910-5134	Worker Compensation	187,000	180,120	180,120	192,948	192,948
810-910-5135	Unemployment	8,000	-	-	0	-
810-910-5139	Salary & Benefit Transfer	110,000	110,000	117,800	120,128	118,840
810-910-5141	Health Benefits	292,615	278,400	278,390	315,000	314,686
810-910-5142	Retiree Health Benefits	194,679	177,275	170,653	187,590	187,590
810-910-5143	OPEB	166,821	190,900	190,847	215,381	215,381
810-910-5202	Office Supplies	2,500	2,900	3,130	2,556	2,556
810-910-5204	Printing/Publishing	2,000	2,000	1,506	2,045	2,045
810-910-5206	Postage & Mail	6,500	9,500	8,815	6,646	6,646
810-910-5208	Phone/Communication	12,000	12,000	11,881	12,270	12,270
810-910-5210	Office Equip Maint/Lease	4,000	4,600	4,607	4,090	5,000
810-910-5215	IT Support Services	40,000	13,500	13,500	50,000	50,000
810-910-5220	Advertising & Promotion	2,000	2,000	492	2,045	2,045
810-910-5250	Property Tax Admin Fee	40,000	45,000	44,965	43,968	43,968
810-910-5251	Fire Service Fee - Admin Fee	2,500	2,500	-	2,556	2,556
810-910-5260	Doctor/Medical Expenses	5,000	5,000	335	5,113	5,113
810-910-5270	Liability/Property Insurance	16,425	16,425	15,501	16,769	18,210
810-910-5280	Legal Contract Services	135,000	425,682	422,182	70,000	70,000
810-910-5284	Miscellaneous Services	2,700	2,700	24	2,556	8,500
810-910-5286	Ext Plan Review	2,500	4,600	4,600	4,556	6,500
810-910-5287	Napa JPA	135,000	116,900	101,541	140,038	140,038
810-910-5288	Dispatch Services	70,000	70,000	67,569	71,575	69,600
810-910-5289	Other Professional Services	35,000	30,000	30,076	35,788	38,800
810-910-5291	Contractual Services	35,000	35,000	33,313	35,788	35,788
810-910-5310	Travel & Conference Expense	16,000	6,000	4,545	16,360	16,360
810-910-5320	Books & Publications	1,500	2,300	2,275	2,045	2,045

2018-2019 Final Budget Expenditures

Account #	Description	FY 2017-18 Final Budget Request	FY 2017-18 Mid-Year Budget Update	Pre-Audit June 30, 2018	FY 2018-19 Preliminary Budget Request	FY 2018-19 Final Budget Request
810-910-5330	Certif, Membership & Dues	5,000	5,000	3,000	5,113	5,113
810-910-5340	Educational Reimbursement	2,000	2,000	-	2,310	2,310
810-910-5350	On-Site Training	10,000	10,000	6,502	10,225	10,225
810-910-5402	New Tools & Equipment	6,500	6,500	3,736	6,646	6,646
810-910-5404	Uniform Services & Supplies	1,000	1,900	2,136	2,045	4,500
810-910-5410	Fire EquipRepair & Maintenance	10,000	13,500	12,309	10,225	12,000
810-910-5412	EMS Equip & Supplies	7,500	7,500	5,947	7,669	7,669
810-910-5414	Station Supplies	7,500	7,500	5,940	7,669	7,669
810-910-5415	Facility Repair & Maintenance	12,500	12,500	11,720	12,781	12,781
810-910-5490	Gas & Electric	30,000	32,500	32,345	30,675	35,000
810-910-5510	Fuel	20,000	20,000	19,411	20,450	20,450
810-910-5520	Vehicle Repairs	25,000	26,200	26,169	35,788	35,788
810-910-5605	Office Equip/Furnishings	2,500	2,500	240	2,556	2,556
810-910-5610	Fire Equipment	10,000	10,000	6,264	10,225	10,225
810-910-5625	Computer Software/Hardware	13,000	8,000	7,259	13,293	13,293
810-910-5980	Transfer to Fleet, Facilities & Equip Fund	154,500	154,500	154,500	159,135	159,135
810-910-6454	Fire Safety Equipment-Mandated	15,000	11,800	11,826	15,338	15,338
Total 810 - General Fund		\$ 5,120,240	\$ 5,415,072	\$ 5,355,493	\$ 5,264,866	\$ 5,303,062
830-	Transfer Out Vehicle Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
Total 830 - Fire Mitigation Fee		\$ -	\$ -	\$ -	\$ -	\$ -
860-970-5616	Fleet	\$ 807,000	\$ 807,000	\$ 216,603	\$ -	\$ 589,140
860-	Facilities	74,294	74,294	26,477	139,000	139,000
860-	Equipment	100,122	100,122	89,480	135,500	135,500
Total 860 - Fleet, Facilities & Equipment Capital Fund		\$ 981,416	\$ 981,416	\$ 332,560	\$ 274,500	\$ 863,640
Total All Funds		\$ 6,101,656	\$ 6,396,488	\$ 5,688,053	\$ 5,539,366	\$ 6,166,702