

**STAFF REPORT - AGENDA ITEM # 6.1**  
**BOARD OF DIRECTORS MEETING**  
**June 14, 2018**

TO: Board of Directors, Aptos/La Selva Fire Protection District

FROM: Fire Chief Aaron Lowe and Tracy New

SUBJECT: **Fiscal Year 2018/19 Preliminary Budget**

Summary:

Presented in preparation for the adoption of our preliminary budget, the board was provided a report including forecasted revenue, expenditures, capital projects and fixed asset acquisitions at the May 10, 2018, board meeting.

Revenue assumptions remain at 4% based on the Santa Cruz County Tax Collector-Auditor's recommendation and estimated tax revenue projections for Fiscal Year 2018/19.

Pending our upcoming facilities condition assessment with Terracon and Mr. Kawsaki, the district is postponing the finalization of capital projects and fixed asset acquisition to be completed in FY 2018/19. We plan to include in the final budget adoption in September.

The District will move forward with the purchase of the Rosenbauer water tender and Self Contained Breathing Apparatus (SCBA) approved at the May 10, 2018, meeting. Scheduled projects/purchases included in the preliminary 2018/19 budget below:

- \$20,000 Hydrant infill projects
- \$42,000 Grant funded purchase for 3 guerneys (reimbursement included in acct # 42384)
- \$14,000 Local Agency Formation Commission (LAFCO) fees
- \$ 8,000 LAFCO Mid-County Fire Agency Consolidation Feasibility Study (remaining)
- \$60,000 Bi-annual Election Cost
- \$28,000 Additional equipment for new type 1 engine currently in production
- \$350,000 Water Tender- approved in FY 17/18 - will pay & receive in FY18/19
- \$325,000 Self Contained Breathing Apparatus in FY 18/19 if not received in FY 17/18

Background:

Every year the District must adopt a preliminary budget by June 30<sup>th</sup> and a final budget by October 1<sup>st</sup>.

Recommended Action:

Motion to approve Fiscal Year 2018/19 preliminary budget as submitted.

Fiscal Impact:

<b>INDEX NO.</b>	<b>ACCT NO.</b>	<b>ACCOUNT</b>	<b>FY 18/19 BUDGET</b>
<b>REVENUES</b>			
680410	40100	PROPERTY TAX - SEC GEN	\$ 11,646,827
680410	40110	PROPERTY TAX - UNSEC GEN	\$ 224,143
680410	40130	PROP TAX - PRIOR UN GEN	\$ 21,939
680410	40150	SUPP PROP TAX - SEC GEN	\$ 167,925
680410	40196	FIRE PROTECTION TAX	\$ 131,104
680410	40430	INTEREST	\$ 8,109
680410	40830	ST HO PROP TAX RELIEF	\$ 71,780
680410	41617	EMS REVENUE (EMSIA)	\$ 216,521
680410	41654	EMP MEDICAL CHARGES	\$ 18,206
680410	42047	OTHER CHARGES	\$ 80,819
680410	42072	WEED ABATEMENT	\$ 13,000
680410	42384	OTHER REVENUE	\$ 57,503
680410	42450	SALE OF FIXED ASSETS	\$ 8,000
<b>TOTAL REVENUES</b>			<b>\$ 12,665,875</b>
<b>SALARIES/BENEFITS</b>			
680410	51000	REGULAR SALARIES	\$ 4,765,981
680410	51005	OVERTIME (OT)	\$ 629,740
680410	55020	SICK LEAVE PAYOFF	\$ 235,687
680410	51025	CALL BACK OVERTIME (EOT)	\$ 20,000
680410	51035	HOLIDAY	\$ 366,194
680410	51040	DIFFERENTIAL PAY	\$ 14,619
<b>TOTAL SALARIES</b>			<b>\$ 6,032,220</b>
680410	52010	SOCIAL SECURITY	\$ 101,757
680410	52015	RETIREMENT	\$ 1,623,945
680410	53010	EMPLOYEE INSURANCE	\$ 993,795
680410	54010	WORKERS COMPENSATION	\$ 535,622
<b>TOTAL BENEFITS</b>			<b>\$ 3,255,119</b>
<b>TOTAL SALARIES/BENEFITS</b>			<b>\$ 9,287,339</b>

**SERVICES & SUPPLIES**

680410	61110	CLOTHING/PERSONNEL SUP.	\$	84,700
680410	61221	TELE/ELECTRONIC NETWORK	\$	28,500
680410	61310	FOOD	\$	11,630
680410	61312	INVENTORIALBLE ITEMS	\$	106,217
680410	61425	HOUSEHOLD EXPENSE	\$	11,452
680410	61535	LIABILITY/PROPERTY INS.	\$	41,000
680410	61720	MAINT. MOBILE EQUIP.	\$	93,100
680410	61725	MAINT. OFFICE EQUIP	\$	831
680410	61730	MAINT. OPS EQUIP	\$	44,050
680410	61732	MAINT. RADIO	\$	10,000
680410	61845	MAINT. STRUCTURES/GRNDS	\$	70,212
680410	61920	MEDICAL/LAB SUPPLIES	\$	11,000
680410	62010	EMPL CERTIFICATES & LICENSES	\$	5,500
680410	62020	MEMBERSHIPS	\$	12,280
680410	62219	COMPUTER SOFTWARE	\$	19,130
680410	62221	POSTAGE	\$	5,900
680410	62223	SUPPLIES	\$	126,462
680410	62301	AUDITING/ACCTG FEES	\$	134,500
680410	62327	DIRECTORS' COMPENSATION	\$	10,570
680410	62328	911 DISPATCH SERVICES	\$	96,940
680410	62360	LEGAL SERVICES	\$	75,000
680410	62367	MEDICAL SERVICES	\$	20,000
680410	62381	PROF. SERVICES	\$	317,136
680410	62420	PUBLIC/LEGAL NOTICES	\$	3,500
680410	62500	EQUIP LEASE/RENT	\$	14,896
680410	62715	SMALL TOOLS/INSTR.	\$	9,250
680410	62826	EDUCATION/TRAINING	\$	85,640
680410	62888	SPECIAL DISTRICT EXPENSE	\$	1,400
680410	62890	SUBSCRIPTIONS/BOOKS	\$	21,280
680410	62914	ED/TRAINING TRAVEL	\$	47,800
680410	62920	GAS, OIL, FUEL	\$	33,600
680410	63070	UTILITIES	\$	25,100
680410	75231	CONTR TO OTH GOVT AGENCIES	\$	91,100
		<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$</b>	<b>1,669,675</b>

		FIXED ASSETS		
680410	86204	EQUIPMENT	\$	333,000
680410	86209	MOBILE EQUIPMENT	\$	378,600
		<b>TOTAL FIXED ASSETS</b>	<b>\$</b>	<b>711,600</b>
680410	98700	CONTINGENCIES	\$	100,000
		<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>11,768,615</b>
		EXCESS/(DEFICIENCY)	\$	897,261

Staff Contact for Further Information:  
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