



CENTRAL FIRE PROTECTION DISTRICT

Final Budget
Fiscal Year 2019-2020



Proudly Serving the Communities of Capitola, Live Oak, and Soquel

TABLE OF CONTENTS

Introduction of Members	1
Executive Staff	1
Board of Directors	2
District Vision & Mission	3
District Overview	4
Central Fire Protection District	4
Organizational Chart	5
Personnel Summary	6
Multi-Service District	7
Population & Demographics	7
Service Area	8
Fire Chief's Message	9
Budget Summary	12
Revenues	13
Expenditures	16
Fund Balance	19
Division Program Budgets	22
Financial Overview	26
Revenues & Expenditures Overview	26
Cost by Division	32

INTRODUCTION OF MEMBERS

EXECUTIVE STAFF



Steven Hall
Fire Chief



Todd Skrabak
Division Chief
Logistics



Scott Cullen
Division Chief
Operations



Scott Vahradian
EMS Chief
(EMSIA Funded)



John Walbridge
Battalion Chief
A Shift



Jeff Breasher
Battalion Chief
B Shift



Anthony Cefaloni
Battalion Chief
C Shift



Chad Akin
Battalion Chief
Training



Michael DeMars
Fire
Marshal



Nancy Dannhauser
Finance
Director



Gena Finch
Human Resources
Director

BOARD OF DIRECTORS



John Lucchesi
Term of Office:
1/2017 - 12/2020
Board Chair



Kevin Walter
Term of Office:
1/2017 - 12/2020
Board Vice-Chair



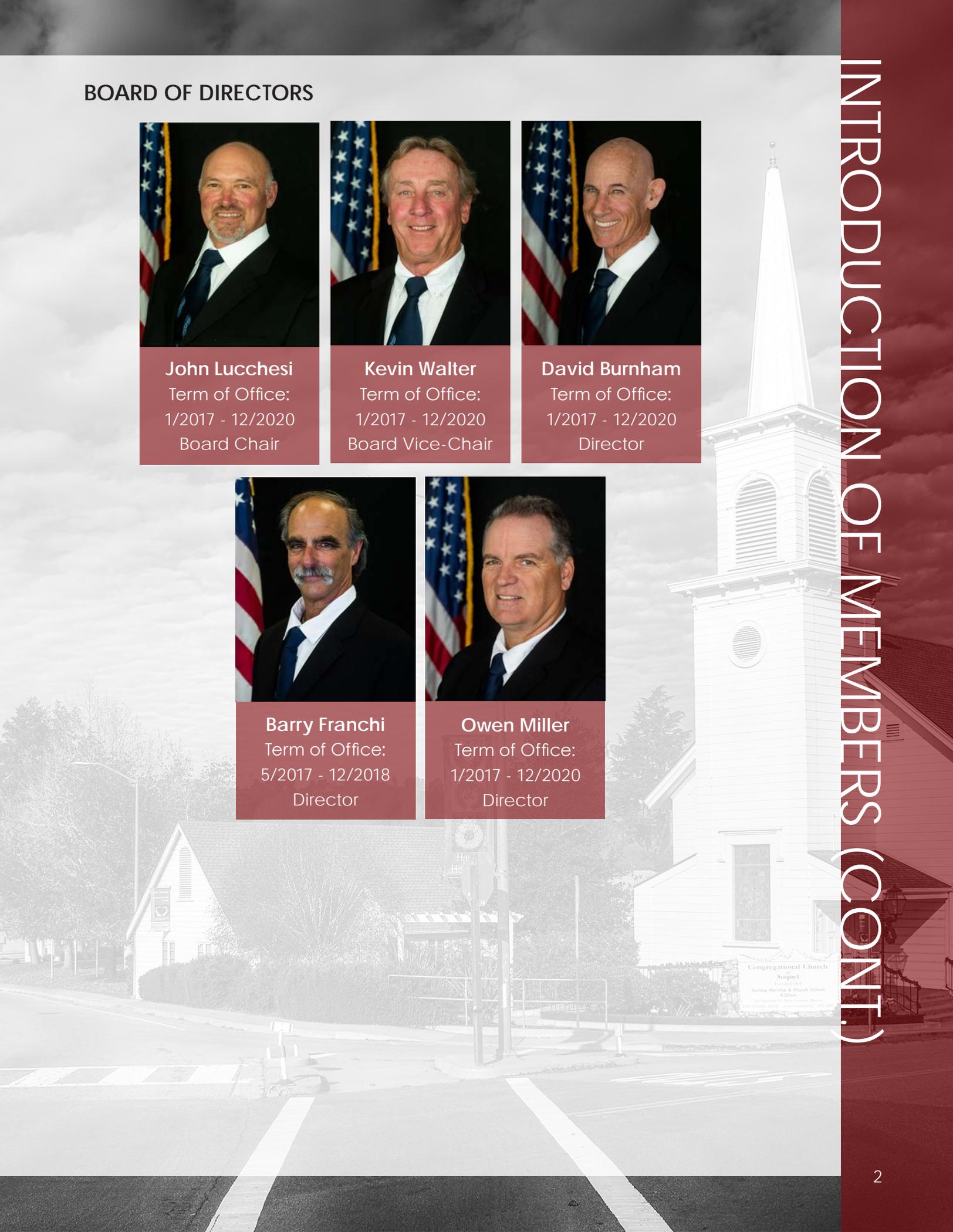
David Burnham
Term of Office:
1/2017 - 12/2020
Director



Barry Franchi
Term of Office:
5/2017 - 12/2018
Director



Owen Miller
Term of Office:
1/2017 - 12/2020
Director



DISTRICT MISSION & VISION

MISSION STATEMENT

Central Fire Protection District is committed to saving lives and minimizing loss through prevention efforts; community education; the hiring, retention, and ongoing training of highly qualified safety personnel; and ensuring availability of the tools and equipment necessary to provide emergency services.

Central Fire is committed to taking a strategic, forward thinking approach to emergency services, and maximizing the limitations of the annual budget to provide the best possible service to the community.

OUR CORE VALUES

To Promote a Culture of Trust, Responsibility and Professionalism

Core Value #1: Trust

We recognize that there is an “expected” public trust in the performance of our duties. We recognize our daily performance shall be appropriate and accountable.

We present verbal and written communication in an honest, ethical and appropriate manner.

We build on people’s strengths through active listening and looking for “the positives” in relationships.

Core Value #2: Responsibility

We provide fiscally responsible and judicious use of public resources. We accept personal responsibility for our actions.

We provide continuing service excellence by adapting to the evolving critical needs of our community.

We meet challenges through collaborative “teamwork” at all organizational levels and are open to innovative ideas.

Core Value #3: Professionalism

We practice “service before self” in all of our actions

We communicate with tact, sensitivity and respect for the individual

We know that maintaining high professional standards is mission critical to our success. We acknowledge our commitment to “give back” to the community we serve!

CENTRAL FIRE PROTECTION DISTRICT

In 1987, Central Fire Protection District was created from the consolidation of the Capitola, Live Oak and Soquel Fire Districts. The District serves 28 square miles and a population base of approximately 55,000, with a seasonal influx during the summer.

Central Fire operates four fire stations, and an Administrative Headquarters (which houses the Training Division, and all administrative functions). In addition, the District maintains a Fleet Services Facility that provides maintenance and repairs for Central Fire's apparatus as well as apparatus for fire agencies throughout Santa Cruz County. Central Fire has shared services agreements with Aptos/La Selva Fire Protection District for Administrative Services, Community Risk Reduction Services, and Management Services. As part of these shared services agreements, Central Fire's Community Risk Reduction Division is housed in the Administrative Headquarters for Aptos/La Selva Fire Protection District, while the Training Divisions, Administrative Divisions, and Management-level personnel for both Districts are housed in the Administrative Headquarters for Central Fire.

The District has several robust program areas including Community Risk Reduction, Community Education, Emergency Medical Services, Marine Safety Division, Fire Investigation, Hazardous Materials, Urban Search and Rescue, and Training.

Central Fire Protection District is governed by a five-member Board of Directors, who are elected to four year staggered terms and represent the constituents of the communities we serve.



Administration Office
930 17th Avenue,
Santa Cruz, CA 95062



Station 1 - Live Oak
930 17th Avenue,
Santa Cruz, CA 95062



Station 2 - Santa Cruz
3445 Thurber Lane
Santa Cruz, CA 95065



Station 3 - Soquel
4747 Soquel Drive
Soquel, CA 95073

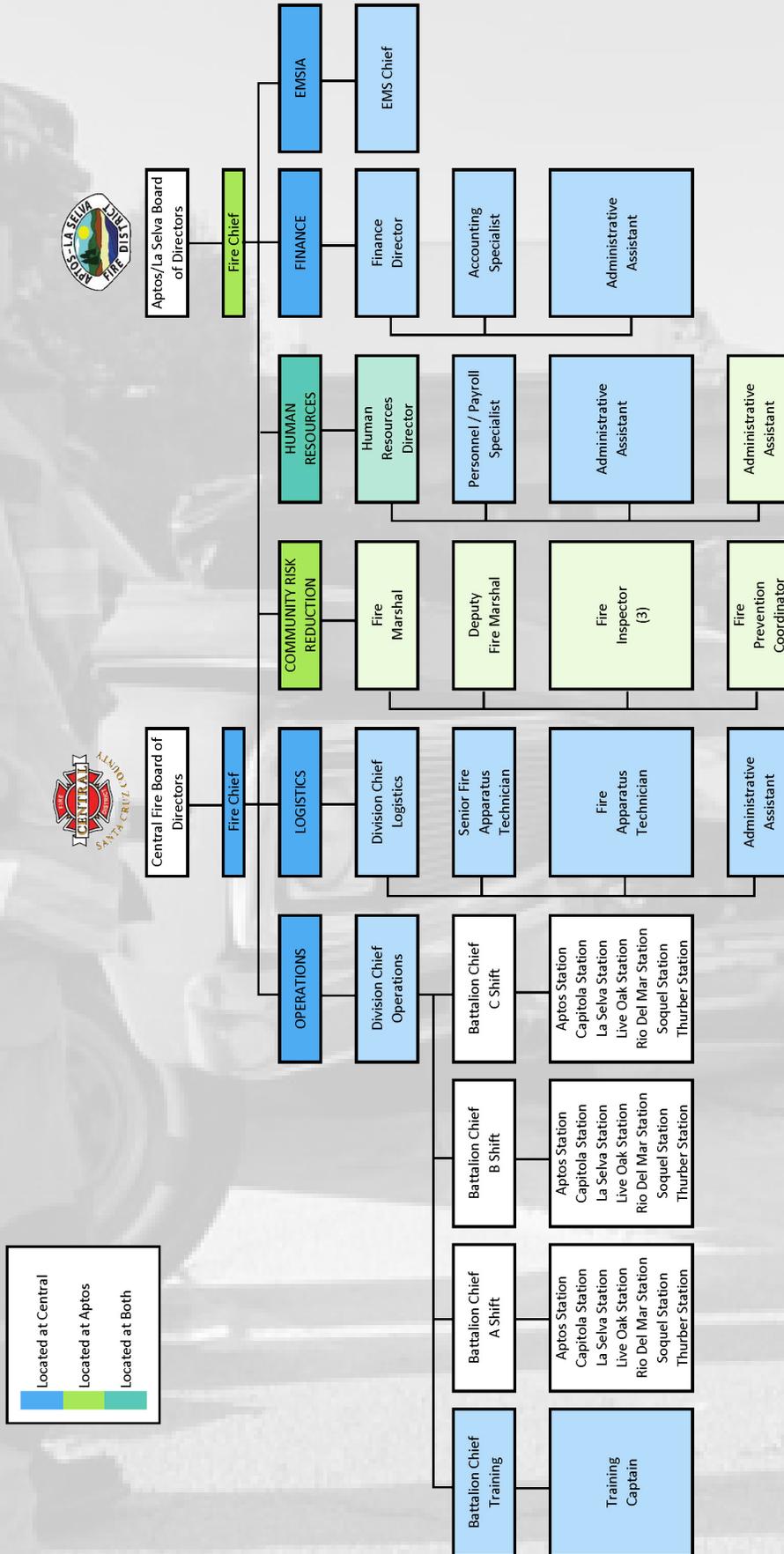


Station 4 - Capitola
405 Capitola Avenue
Capitola, CA 95010



Fleet Services
410 Kennedy Drive
Capitola, CA 95010

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

PERSONNEL BY JOB TITLE	
Fire Chief	1
Division Chief	3
Battalion Chief	4
Captain	14
Firefighter/Paramedic	19
Firefighter	12
Finance Director	1
Human Resources Director	1
Administrative Assistant	4
Fire Marshal	1
Deputy Fire Marshal	1
Fire Inspector	3
Fire Prevention Coordinator	1
Personnel/Payroll Specialist	1
Accounting Specialist	1
Senior Fire Apparatus Technician	1
Fire Apparatus Technician (1 New)	2
Logistics Clerk (New)	1

MULTI-SERVICE DISTRICT

Central Fire Protection District is a multi-service/all-hazards district with services and programs tailored meet the unique needs of the communities we serve. As part of this all-hazards approach, the District provides:

- Fire Suppression
- Wildland-Urban Interface Firefighting
- Emergency Medical Services (EMT and Paramedic personnel)
- Community Risk Reduction
- Public Education
- Marine Safety
- Fire Investigation
- Hazardous Materials
- Urban Search & Rescue

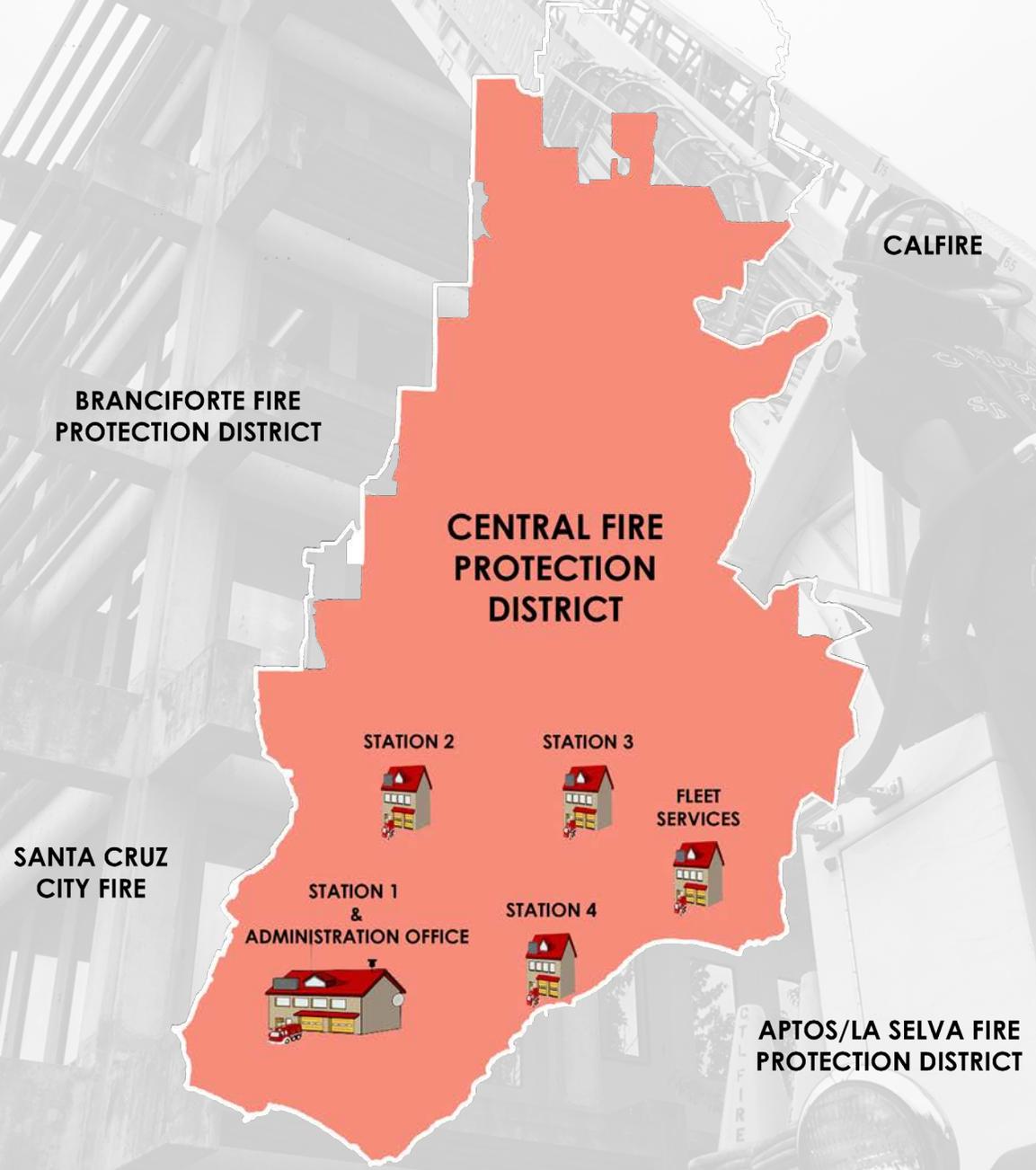
POPULATION & DEMOGRAPHICS

Central Fire Protection District serves Capitola, Live Oak, and Soquel, as well as a portion of the unincorporated areas of Santa Cruz County. The service area covers approximately 28 square miles and has a population base of approximately 55,000, with additional seasonal influx during the summer.

SERVICE AREA

CENTRAL FIRE PROTECTION DISTRICT
DISTRICT BOUNDARY MAP

- SPHERE OF INFLUENCE
- DISTRICT BOUNDARY



FIRE CHIEF'S MESSAGE

September 10, 2019

Honorable Board Chair and Members of the Board of Directors:

We are pleased to present for your consideration a structurally-balanced Final Operating Budget for Fiscal Year 2019-20. The objective of the budget is to provide transparency and demonstrate fiscal responsibility as we strive to provide the highest level of emergency service.

The District's goal is to consistently achieve a balanced budget while addressing operational needs. The focus of the upcoming budget is the completion of major initiatives identified during the year, as outlined in the budgetary highlights section. The proposed budget represents a realistic, yet conservative financial plan for helping to ensure the Central Fire District is able to continue delivering exceptional, yet cost-effective fire protection and emergency services to the residents, businesses, and visitors of our communities.

BUDGETARY AND FINANCIAL HIGHLIGHTS

The FY 2019-20 General Fund budget was developed with an emphasis on maintaining financial stability and enhancing District operations.

Key budgetary items include:

- Implementation of shared services with Aptos/La Selva Fire District by providing personnel services encompassing Management/Administrative and Community Risk Reduction services through a shared service agreement which commenced October 2018. The shared services agreement encompasses a wide variety of positions conducting the same level of service and responsibility at each agency while improving organizational efficiencies.
- Restructured its Program Management approach which is used to budget cost for service and supplies, to align its existing programs with Aptos/La Selva Fire. The goal is to merge similar programs under several divisions to eliminate two different processes and improve workflows.
- Focus on aligning and reevaluating costs between Aptos/La Selva and look for opportunities to reduce cost and increase efficiencies by comparing divisional cost between both Districts.
- Continue to address unfunded liabilities by investing in financial programs and reports to strategize to address liabilities. Continue to prefund the District's Other Post-Employment Benefits (OPEB) Trust by contributing 95% of the Actuarially Determined Contribution (ADC) which includes normal cost & unfunded liability portion.

- Capital improvement to several of the District's facilities, such as replacement of the District's antiquated phone lines and communication system in all facilities, the floor reconstruction at 410 Kennedy.
- Introduction of health and wellness initiatives to prevent and reduce injuries in the workplace.

Property Tax Revenues for FY 2019-20 have been forecasted to increase by approximately 3-4%, for FY 2018-19 property tax revenue increased 5.63%. The projection of this revenue is of importance to the budget due to its representation of 93% of total revenues. While pension, healthcare, and workers compensation costs continue to rise over time, the District is committed to good financial stewardship through efficient operational and budget management processes, including cutting costs whenever feasible. The budget surplus for FY 2019-20 is primarily due to an estimated 4% increase in property tax revenue and the payoff of the CalPERS side fund; which have offset cost increases associated with salary and benefits. Services & supplies costs were budgeted to increase due to project carryovers from the prior year.

PRIOR YEAR ACCOMPLISHMENTS

In FY 2018-19, the District accomplished several significant initiatives to continue to strengthen operations and the levels of service provided to the community:

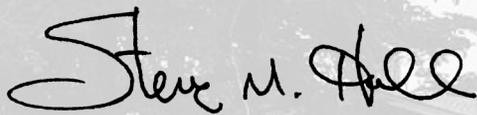
- The purchase of three (3) Community Risk Reduction hybrid vehicles.
- Payoff of the District's CalPERS side fund liability, which reduces the District's annual obligation by \$1 million.
- Prefunding the District's Other Post-Employment Benefits (OPEB) Trust by contributing 90% of the Actuarially Determined Contribution (ADC) which includes normal cost & unfunded liability portion.
- Cost effectively virtualize all District servers into one server, and upgrading server operating licenses from Microsoft version 2008 to 2016.
- Added a Kawasaki Rescue Water Craft to the District's fleet as part of a partnership with California State Parks. The two agencies now share a boat slip and a two-Jet Ski floating dock at the Santa Cruz Harbor.
- Hired a second Fire Inspector; the position is a 50/50 shared position with the Aptos/La Selva Fire Protection District.
- Entered into a shared services agreement with Aptos/La Selva Fire Protection District to provide administrative and management services commencing in October of 2018.

Developing the District's annual budget takes an enormous amount of time and effort. I would like to thank our Management Staff, Program Leads, Program Managers, and

Administrative Support Staff for their dedication and commitment throughout the entire budgetary process, and in the preparation of this document.

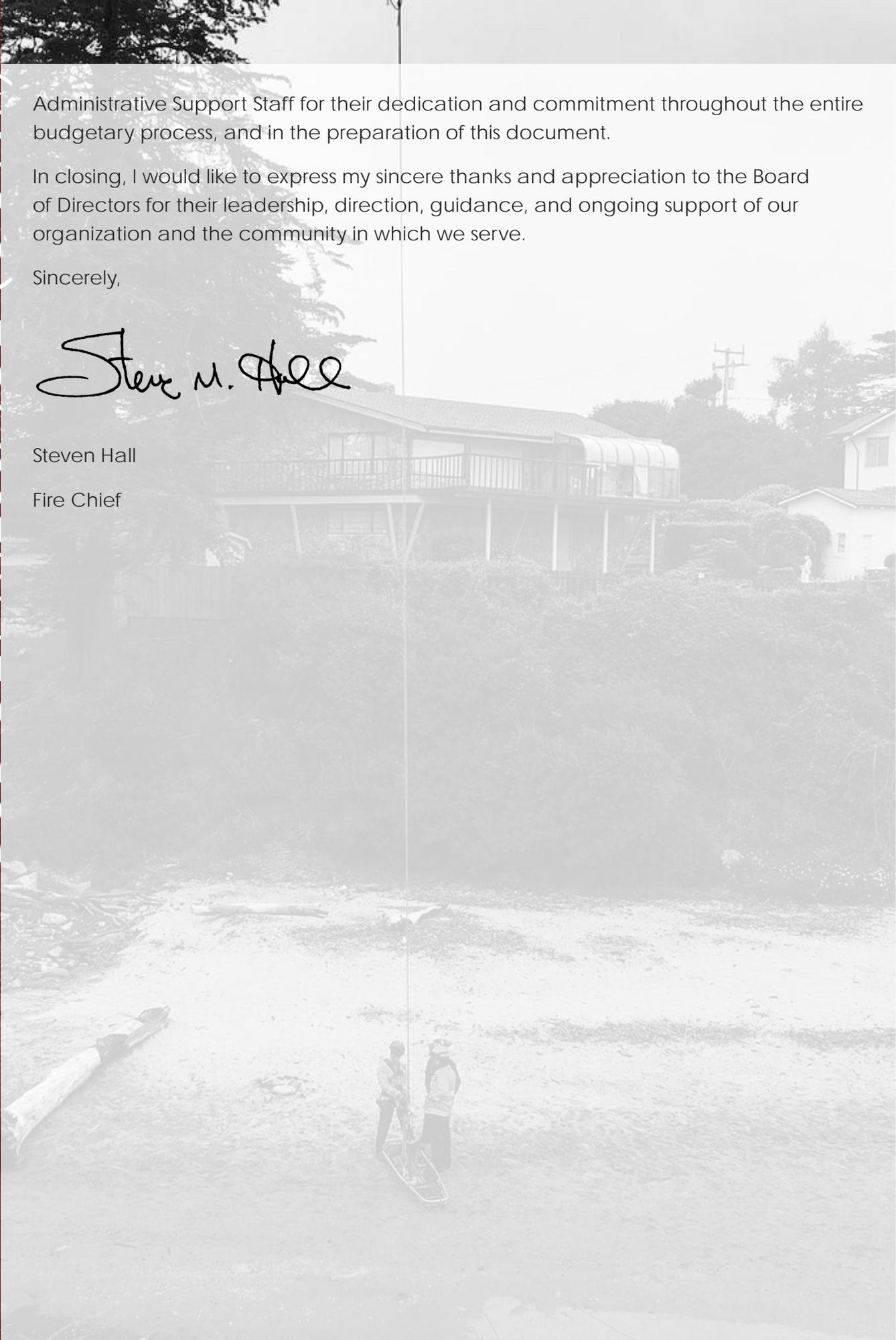
In closing, I would like to express my sincere thanks and appreciation to the Board of Directors for their leadership, direction, guidance, and ongoing support of our organization and the community in which we serve.

Sincerely,



Steven Hall

Fire Chief



BUDGET SUMMARY

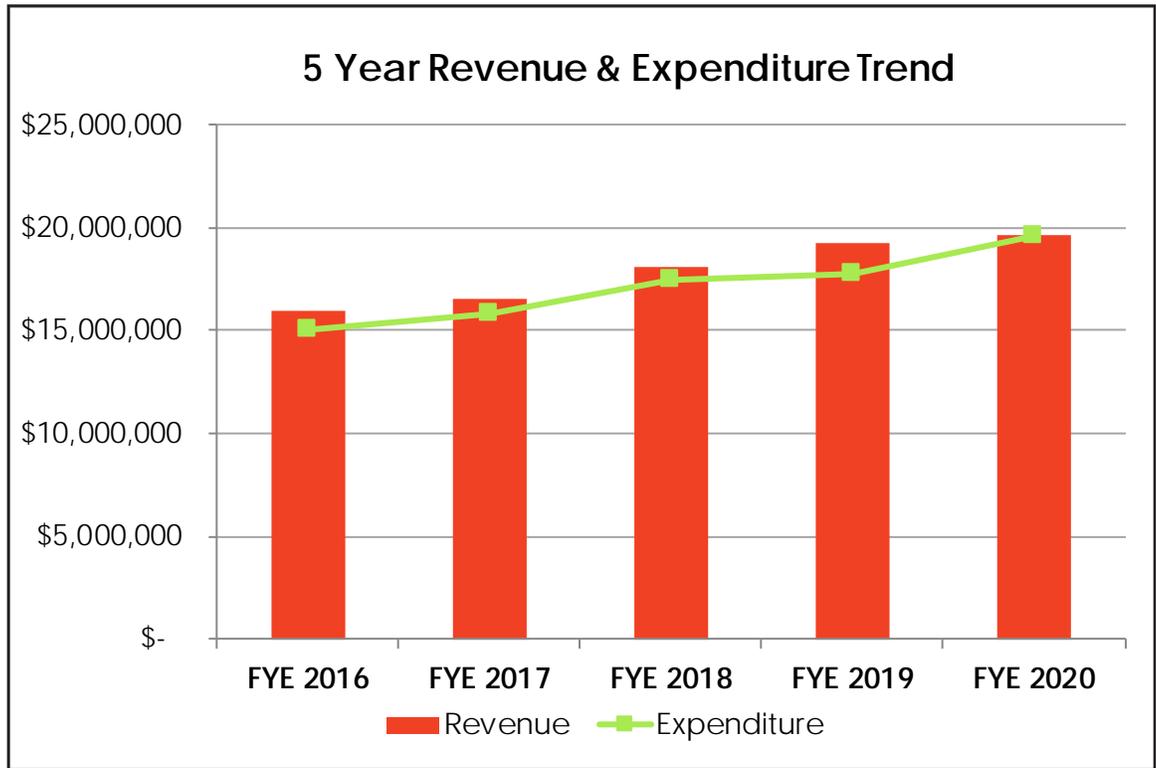
The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. The primary revenue sources of the General Fund are Property Taxes, Intergovernmental Revenue, and Other Revenue relating to permit and inspection fees, interest revenue, and other miscellaneous revenue. General operating expenditures are primarily related to salary & benefits, services & supplies and operating fund transfers to the District's reserve funds to cover expenses for capital improvement, equipment, mobile vehicle replacement, compensated absences, and Fleet Maintenance services.

The FY 2019-20 Final Budget includes projected operating revenues of \$19.6 million versus operating expenditures of \$19.6 million which results in a budget surplus of \$42,193. The District has seen favorable results over the past two years with FY 2018-19 reflecting a surplus of \$1.5 million due to higher than anticipated revenue and lower spending trends. While fiscal year 2017-18 resulted in a \$670,422 surplus due to higher than anticipated property tax revenue.

The following table shows the proposed General Fund budget, prior year 2018-19 forecast and 2017-18 actual results.

GENERAL FUND	Actual	Actual	Final Budget	FY 2018-19 vs FY 2019-20	
				Favorable / (Unfavorable)	Percentage Change
REVENUES	FY 2017-18	FY 2018-19	FY 2019-20	\$	%
Property Taxes	\$ 16,642,360	\$ 17,579,213	\$ 18,266,270	\$ 687,056	3.91%
Inter-Gov Revenues	\$ 895,591	\$ 1,116,171	\$ 468,438	\$ (647,733)	-58.03%
Other Revenue	\$ 557,366	\$ 557,845	\$ 891,536	\$ 333,691	59.82%
Total Revenues	\$ 18,095,316	\$ 19,253,229	\$ 19,626,243	\$ 373,014	1.94%
EXPENDITURES					
Salaries & Employee Benefit:	\$ 14,752,987	\$ 14,840,443	\$ 15,941,582	\$ 1,101,138	7.42%
Services & Supplies	\$ 1,823,849	\$ 1,736,360	\$ 2,579,825	\$ 843,465	48.58%
Operating Transfers	\$ 848,058	\$ 1,153,277	\$ 1,062,643	\$ (90,634)	-7.86%
Total Expenditures	\$ 17,424,894	\$ 17,730,080	\$ 19,584,049	\$ 1,853,969	10.46%
TOTAL SURPLUS / (DEFICIT)	\$ 670,422	\$ 1,523,149	\$ 42,193	\$ (1,480,955)	-97.23%

Below is a 5-year trend of total revenues versus total expenditures for Fiscal Years Ended 2016 thru 2020.



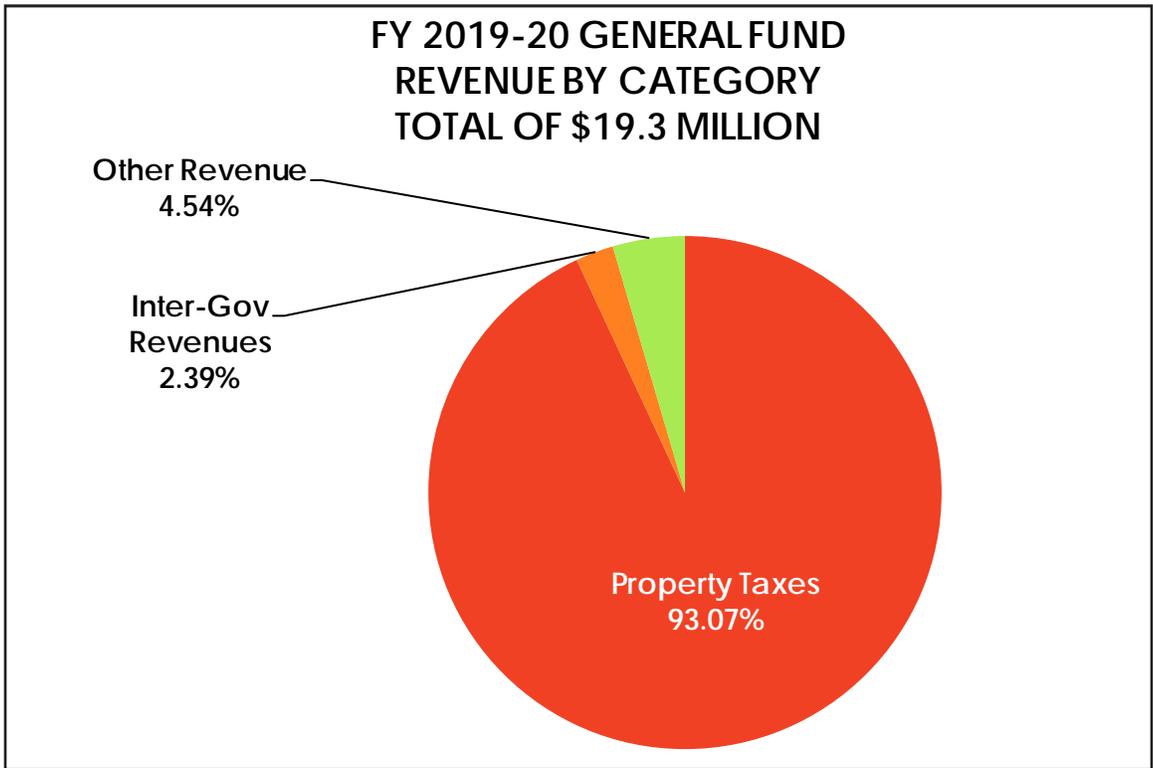
REVENUES

The District’s primary revenue source is property taxes. Intergovernmental revenue, which comprises the District’s second largest revenue source, results from home owner’s property tax relief, RDA pass through, mutual aid recoveries and grants. While other revenue represents the third largest revenue source relating to plan checks, inspection fees and other fees for service and miscellaneous revenue.

The chart below illustrates the District’s dependency on property tax revenue. Property taxes are the most significant source of the District’s revenues, representing over 93 percent of total revenues. Inter-Governmental revenues and all other non-tax related sources comprise a less than 5 percent of total revenue.

Significant Highlights:

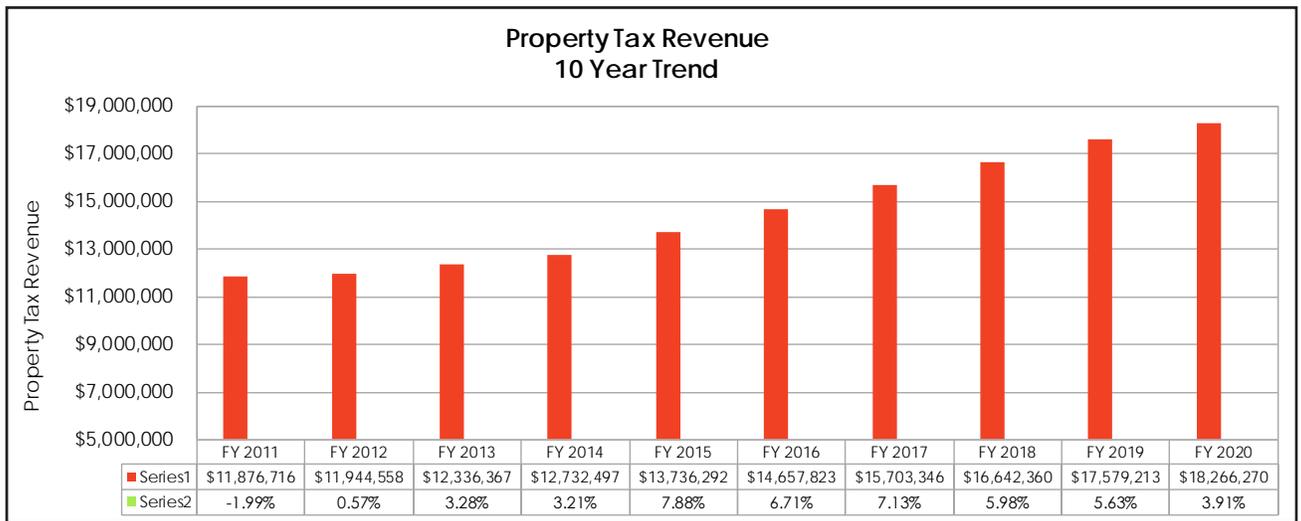
- Property tax related revenue is projected at a 3.92% projected growth rate.
- Exclusion of \$500,000 of Strike Team OES reimbursements from prior year due to unpredictability of mutual aid activity.
- Total Revenue growth is forecasted to increase versus prior year with a net change of \$373,014 or 1.94%.



PROPERTY TAXES

The District’s tax revenue is levied through the County of Santa Cruz and is distributed on the teeter plan; 50% is distributed in December; 45% in April; and remaining 5% in June. During the past few years property tax revenue has increased modestly due to annual valuation changes, projected additions of new development to the tax rolls, and other property tax adjustments. Property tax revenue has grown in 2017 & 2018, at a rate of 7.13 and 5.98% respectively, with a growth rate of 5.63% in 2019 and 3.92% in 2020.

The graph below illustrates a 10 year historical trend of the District’s property tax revenue. As shown, property taxes began to level off in 2010 due to the economic downturn. Within the last few years there has been significant growth due to market rebound.



In the chart below, revenue projections for the Final Budget assume a 3.91% growth rate in property tax revenues in comparison to the prior year. Other revenues are projected based on historical trends, for example, property tax prior unsecured, supplemental property taxes, and delinquent/other taxes. The District does not project residual distribution due to its volatility. Total property tax revenue is projected to be \$687,056 higher than FY 2018-19, or an overall growth rate of 3.91% over the prior year.

GENERAL FUND	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Final Budget FY 2019-20	FY 2018-19 vs FY 2019-20	
						Increase / (Decrease) \$	Percentage Change %
Property Tax Revenue							
Property Tax - Secured	\$ 14,021,108	\$ 15,057,455	\$ 15,868,393	\$ 16,649,695	\$ 17,482,180	\$ 832,485	5.00%
Residual Distribution	\$ 56,036	\$ 72,139	\$ 132,324	\$ 134,652	\$ -	\$ (134,652)	-100.00%
Property Tax - Unsecured	\$ 281,168	\$ 304,472	\$ 310,228	\$ 336,276	\$ 353,090	\$ 16,814	5.00%
Property Tax - Prior Unsecured	\$ 44,404	\$ 29,802	\$ 17,753	\$ 29,085	\$ 25,000	\$ (4,085)	-14.05%
Supplemental Property Tax	\$ 233,165	\$ 236,138	\$ 303,222	\$ 422,064	\$ 398,000	\$ (24,064)	-5.70%
Delinquent Taxes / Other	\$ 21,941	\$ 3,339	\$ 10,440	\$ 7,441	\$ 8,000	\$ 559	7.51%
Total	\$ 14,657,823	\$ 15,703,346	\$ 16,642,360	\$ 17,579,213	\$ 18,266,270	\$ 687,056	3.91%
\$ Net Change Year over Year	\$ 1,925,326	\$ 1,045,523	\$ 939,014	\$ 936,853	\$ 687,056		
% Net Change Year over Year	15.12%	7.13%	5.98%	5.63%	3.91%		

INTERGOVERNMENTAL FUNDS

The overall decrease in Intergovernmental funds of \$(647,733) is primarily driven by the omission of strike team reimbursements totaling \$(541,934). Homeowner Property Tax Relief which provides a \$7,000 exemption on the value of owner occupied homes is projected to remain flat versus prior year. As previously discussed, mutual aid recoveries are related to Strike Team reimbursements from the California Governor’s Office of Emergency Services (OES) which vary each year. Revenue is typically not projected due to the unreliability of this revenue source. RDA pass thru is also projected to remain flat based on an average of the past three years.

	Actual FY 2015 -16	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Final Budget FY 2019-20	FY 2018-19 vs FY 2019-20	
						Increase / (Decrease) \$	Percentage Change %
Intergovernmental Revenues							
Homeowners Property Tax Relief	\$ 101,700	\$ 101,445	\$ 99,653	\$ 98,512	\$ 103,438	\$ 4,926	5.00%
Mutual Aid Recoveries & Grants	\$ 324,335	\$ 77,625	\$ 491,075	\$ 541,934	\$ -	\$ (541,934)	-100.00%
RDA Pass Throughs	\$ 275,013	\$ 309,165	\$ 304,863	\$ 475,725	\$ 365,000	\$ (110,725)	-23.27%
Total	\$ 701,048	\$ 488,235	\$ 895,591	\$ 1,116,171	\$ 468,438	\$ (647,733)	-58.03%

OTHER REVENUE

The increase of \$333,691 in other revenue is primarily driven by charges for services of \$462,687 due to providing Aptos/La Selva Fire District with personnel services encompassing management/administrative and Community Risk Reduction services through a shared service agreement which commenced October 2018. The shared services agreement encompasses a wide variety of positions conducting the same level of service and responsibility at each agency while improving organizational efficiencies. Other charges for services are related to inspections and plans checks.

	Actual FY 2015 -16	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Final Budget FY 2019-20	FY 2018-19 vs FY 2019-20	
						Increase / (Decrease) \$	Percentage Change %
Other Revenue							
Charges for Services	\$ 239,493	\$ 202,783	\$ 358,265	\$ 338,849	\$ 801,536	\$ 462,687	136.55%
Insurance Proceeds	\$ 183,338	\$ 83,013	\$ 119,292	\$ 67,393	\$ -	\$ (67,393)	-100.00%
Misc Revenue	\$ 49,050	\$ 51,789	\$ 79,809	\$ 151,604	\$ 90,000	\$ (61,604)	-40.63%
Total	\$ 471,881	\$ 337,585	\$ 557,366	\$ 557,845	\$ 891,536	\$ 333,691	59.82%

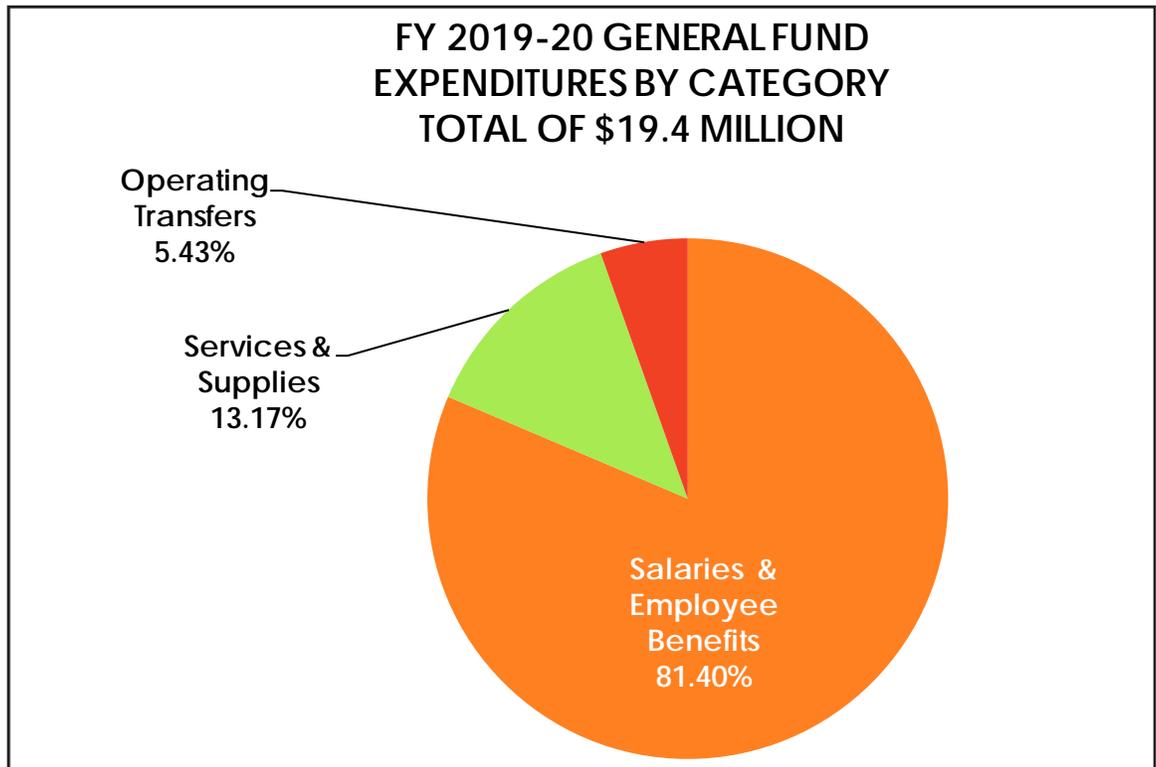
EXPENDITURES

Total general fund expenditures are projected to increase with \$19.6 million for 2019-2020 Final Budget versus \$17.7 million for the prior fiscal year 2018-19 – an overall increase of \$1.9 million or 10.46%. Salary & benefits which increased by \$1.1 million due to an increase in salary and pension cost. (Salary & benefits also includes Fleet Personnel for the purpose of this analysis). Below is an illustration of expenditures by category with salaries and benefits representing 81% of total expenditures, services & supplies represented 13% and operating transfers to other reserves and designations represent 5% of total expenditures.

EXPENDITURES	Actual FY 2017-18	Actual FY 2018-19	Final Budget FY 2019-20	FY 2018-19 vs FY 2019-20	
				Increase / (Decrease) \$	Percentage Change %
Salaries & Employee Benefits	\$ 14,752,987	\$ 14,840,443	\$ 15,941,582	\$ 1,101,138	7.42%
Services & Supplies	\$ 1,823,849	\$ 1,736,360	\$ 2,579,825	\$ 843,465	48.58%
Operating Transfers	\$ 848,058	\$ 1,153,277	\$ 1,062,643	\$ (90,634)	-7.86%
Total Expenditures	\$ 17,424,894	\$ 17,730,080	\$ 19,584,049	\$ 1,853,969	10.46%

Significant Highlights:

- Total expenditures are forecasted to remain relatively flat versus prior year, increasing by \$1,853,969 or 10.46%.
- Expenditures include projected salary and benefit adjustments attributed to Memorandums of Understanding (MOU) approved for labor groups as well as the addition of 2 Full Time Equivalents (FTE).
- Total Salary & Benefits as a percentage of Recurring Revenue is projected at 82.96%. The District's goal is 85% of total recurring revenue.



SALARY & BENEFITS

For the 2019-20 Final Budget, salary cost increased as a result of negotiated wage increases as well as anticipated hiring of 2 full time equivalent (FTE) employees to the District's fleet services which consist of a fire apparatus technician and logistics clerk (shared 50% with Aptos/La Selva Fire).

							FY 2018-19 vs FY 2019-20	
	Actual	Actual	Actual	Forecast	Final Budget	Increase / (Decrease)	Percentage Change	
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2018-19	FY 2019-20	\$	%	
SALARY & BENEFITS								
Regular Salary	\$ 5,459,076	\$ 5,511,139	\$ 6,031,972	\$ 6,448,290	\$ 6,887,005	\$ 438,715	6.80%	
Holiday, Taxes, Extra Help, Etc.	\$ 582,313	\$ 758,592	\$ 654,613	\$ 925,340	\$ 1,121,385	\$ 196,046	21.19%	
Overtime	\$ 1,558,170	\$ 1,385,004	\$ 1,848,837	\$ 1,629,089	\$ 1,515,961	\$ (113,128)	-6.94%	
OPEB	\$ 413,896	\$ 413,897	\$ 330,100	\$ 302,600	\$ 383,000	\$ 80,400	26.57%	
PERS	\$ 1,671,058	\$ 1,864,034	\$ 2,127,848	\$ 2,472,043	\$ 2,819,610	\$ 347,567	14.06%	
CalPERS Sidefund	\$ 1,060,327	\$ 1,096,056	\$ 1,132,305	\$ 55,912	\$ -	\$ (55,912)	-100.00%	
Health Benefit	\$ 1,851,975	\$ 2,019,453	\$ 2,088,937	\$ 2,303,768	\$ 2,430,666	\$ 126,898	5.51%	
Workers Compensation	\$ 322,778	\$ 431,555	\$ 538,376	\$ 703,402	\$ 783,954	\$ 80,552	11.45%	
Total	\$ 12,919,593	\$ 13,479,729	\$ 14,752,987	\$ 14,840,443	\$ 15,941,582	\$ 1,101,138	7.42%	
\$ Net Change Year over Year	\$ 2,350,673	\$ 560,136	\$ 160,617	\$ 87,456	\$ 1,101,138			
% Net Change Year over Year	22.24%	4.34%	1.19%	0.59%	7.42%			

SERVICES & SUPPLIES

The District's Services & Supplies budget is developed based on its program-based management approach. This focuses on outcomes to better control costs and lead to attainment of District goals. This year the District restructured its Program Management approach to align its existing programs with Aptos/La Selva Fire. The goal was to merge similar programs under several divisions to eliminate two different processes and workflows.

The 2019-20 Final Budget expenditures for services and supplies increased \$843,465 or 48.58% due to project carryovers from the prior fiscal year.

				FY 2018-19 vs FY 2019-20	
	Actual	Actual	Final Budget	Increase / (Decrease)	Percentage Change
	FY 2017-18	FY 2018-19	FY 2019-20	\$	%
EXPENDITURES					
Services & Supplies	\$ 1,823,849	\$ 1,736,360	\$ 2,579,825	\$ 843,465	48.58%

OPERATING TRANSFERS

The 2019-20 Final Budget operating transfers to capital outlays funds and fleet services remained relatively flat.

CAPITAL OUTLAY

The capital layout fund is used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition of equipment, machinery, apparatus, vehicles, building construction, building improvements, and land acquisition. A capital outlay is defined as a tangible or intangible fixed asset with a value of over \$5,000 that is used in operations of the

District, and that has an initial useful life extending beyond one year. Primary revenue sources are transfers from the General Fund, however the fund will also receive loans or grant proceeds. The Capital Replacement Schedule dictates the annual budgeted expenditures. This schedule is reviewed annually and revised if needed during the budget. Transfers from the General Fund provide funding for the budgeted requirements. The Capital Replacement Schedule identifies a committed minimum transfer amount each fiscal year in order to meet targeted expenditures.

Capital expenditures considered routine in nature are those that are identified in the Capital Replacement Schedule and planned out ten years for replacement based on their expected life span and rotation schedule.

Total expenditures of \$3,084,454 is primarily due to financing of apparatus, a new utility vehicle, capital improvements to administration offices, and the facility floor located at 410 Kennedy, as well as the purchase of new battery powered extrication tools.

A large portion of the \$3 million will be reimbursed by escrow funds as the delivery of the new apparatus currently in construction will be delivered this fiscal year.

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
CAPITAL OUTLAY FUND	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Beginning Fund Balance	\$ 3,155,665	\$ 3,279,983	\$ 2,495,486	\$ 2,297,059	\$ 1,331,061	\$ 1,053,940	\$ 1,331,869	\$ 2,236,665	\$ 2,916,611	\$ 3,779,902
Transfers in from General Fund	\$ 995,000	\$ 995,000	\$ 995,000	\$ 995,000	\$ 995,000	\$ 995,000	\$ 995,000	\$ 995,000	\$ 995,000	\$ 995,000
Other Revenue*	\$ 2,213,772	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures	\$ 3,084,454	\$ 1,779,497	\$ 1,193,427	\$ 1,960,998	\$ 1,272,120	\$ 717,071	\$ 90,204	\$ 315,054	\$ 131,709	\$ 230,792
Ending Fund Balance	\$ 3,279,983	\$ 2,495,486	\$ 2,297,059	\$ 1,331,061	\$ 1,053,940	\$ 1,331,869	\$ 2,236,665	\$ 2,916,611	\$ 3,779,902	\$ 4,544,110
<small>*loans, grants, strike team</small>										
Capital Expenditures by Category	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Apparatus & Vehicles	\$ 2,689,454	\$ 1,458,995	\$ 1,089,092	\$ 1,803,384	\$ 706,378	\$ 717,071	\$ 90,204	\$ 261,297	\$ 112,329	\$ 218,174
Buildings & Facilities	\$ 342,000	\$ 320,502	\$ 104,335	\$ -	\$ 221,377	\$ -	\$ -	\$ 53,757	\$ 19,379	\$ 12,618
Suppression Equipment	\$ 53,000	\$ -	\$ -	\$ 157,615	\$ 344,365	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 3,084,454	\$ 1,779,497	\$ 1,193,427	\$ 1,960,998	\$ 1,272,120	\$ 717,071	\$ 90,204	\$ 315,054	\$ 131,709	\$ 230,792

FUND BALANCE

The District's Fund Balance Reporting Policy was developed in conjunction with the Government Accounting Standards Board (GASB) Statement No. 54 to clearly articulate the use of the District's existing fund balances and provide a structured approach to funding levels. The Fund Balance Policy is designed to strengthen the District's oversight of its reserve funds to ensure adequate financial resources and its long term financial health in economic downturns. Classifications of fund balance maintained by the District per policy are set forth as follows:

NON-SPENDABLE FUND BALANCE – amounts that are not in a spendable form or are legally or contractually required to be maintained intact (e.g., prepaid items and deposits on file with other agencies).

1. **Deposit & Prepaid Items** – Imprest Cash Amount to be used as either a Change

Drawer (make change for customers), or a Petty Cash Drawer (make small purchases and later replenish the cash through A/P).

RESTRICTED FUND BALANCE – amounts that can be spent only for the specific purposes stipulated by external parties either constitutionally or through enabling legislation (e.g., grants or donations).

COMMITTED FUND BALANCE – amounts that can be used only for the specific purposes determined by a formal action of the Board of Directors, either through ordinance or resolution.

ASSIGNED FUND BALANCE – amounts intended to be used by the government for specific purposes. Intent is expressed by the Board Directors or by a designee to whom the governing body delegates the authority.

1. **Compensated Absences Reserve** - provides funds for the payment to employees for unused sick leave, vacation, and other leave as defined in collective bargaining agreements. The funding level shall be at a minimum of 25% or as determined by the Fire Chief based on year end balances. For 2019-20 the current funding level is 25% of the District's total liability of \$1.5 million projected as of 6/30/19.
2. **Equipment Replacement Reserve** - for the purpose of providing funds for the replacement or improvement of capital equipment utilized in the delivery of emergency services. Fund balance requirements shall be based on the Equipment Replacement Schedule and reviewed biennially by the Fire Chief and Finance Committee to determine proper level of funding. For 2019-20, a total of \$53,000 will be expensed relating to the purchase extrication tools.
3. **Capital Improvement Reserve** - established for the purpose of funding capital improvement projects and acquisitions. Fund balance requirements shall be based on the Capital Budget Process or the District's Facility Assessment Report. For 2019-20, a total of \$342,000 will be expensed for the floor reconstruction at 410 Kennedy totaling \$200,000, and various capital improvement projects at the District's Administration building.
4. **Mobile Equipment Reserve** - established for the purpose of providing funds for the replacement of apparatus and support vehicles. Fund balance requirements are based on the Fleet Replacement Schedule and reviewed biennially by the Fire Chief and Finance Committee to determine proper level of funding. For 2019-20 a total of \$2,689,454 will be expensed for apparatus financing and a utility vehicle.
5. **Economic Stability Reserve** – No changes will be made to the economic stability fund. This fund was set up to cover revenue shortfalls. Historically the District budgets a conservative 2% growth rate for property tax revenue based on Proposition 13 which allows the County Tax Assessor to increase values by the California CPI, up to a maximum of 2% on an annual basis. However, due to

increasing property tax revenue trends, the District projects a 4% property tax revenue estimate for the next two years. This fund is established to cover the shortfall in revenue between the 2% and the 4% estimate.

UNASSIGNED FUND BALANCE – includes all amounts not contained in other classifications and is the residual classification of the general fund.

1. **Minimum Fund Balance** - It is the goal of the District to achieve and maintain an unassigned fund balance in the general fund at a maximum of Five (5) Months of the General Fund Operating Expenditures at the end of each fiscal year to ensure the District has adequate cash flow and avoid short term borrowing during the “Dry Tax Period” which typically occurs from July to December. For 2019-20, the minimum fund balance is projected at 5.98 months.

2019-20 FINAL BUDGET						
FUND BALANCES	Estimated Fund Balance 7-1-2019	Revenues	Expenditures	Transfer Out	Transfers In	Estimated Fund Balance 6-30-2020
Nonspendable						
Deposits & Prepaid Items	\$ 300					\$ 300
Assigned						
Mobile Replacement	\$ 2,151,716	\$ 2,206,772	\$ (2,689,454)		\$ 690,000	\$ 2,359,034
Capital Improvement	\$ 729,187	\$ 4,000	\$ (342,000)		\$ 250,000	\$ 641,187
Equipment Replacement	\$ 274,762	\$ 3,000	\$ (53,000)		\$ 55,000	\$ 279,762
Compensated Absences	\$ 695,495					\$ 695,495
Fleet Maintenance	\$ 304,685	\$ 839,500	\$ (1,264,378)		\$ 424,878	\$ 304,685
Economic Stability	\$ 956,148					\$ 956,148
Unassigned						
Minimum Fund Balance						\$ -
General Fund	\$ 9,052,278	\$ 19,626,243	\$ (18,164,171)	\$ (1,419,878)	\$ -	\$ 9,094,471
Total	\$ 14,164,570	\$ 22,679,515	\$ (22,513,003)	\$ (1,419,878)	\$ 1,419,878	\$ 14,331,082
Minimum Fund Balance Total Months						
Per Fiscal Policy		5.00				
Projected Balance		5.98				

DIVISION PROGRAM BUDGETS

ADMINISTRATION DIVISION

The Administration Division includes the functions of the Fire Chief, Administrative Services, Human Resources, and Finance. The Fire Chief serves as the Chief Executive Officer and provides direction, supervision, and general support to the District's overall operations and its Board of Directors.

Budget Highlights:

- Budget of \$20,000 in professional and specialized services towards further JPA consolidation with Aptos/La Selva Fire District.
- Total of \$21,150 in financial reports and software to provide District with tools to assist with strategies to manage its unfunded liabilities.
- Reduction in shared cost of membership and training for staff under shared services agreement with Aptos/La Selva Fire.

Division Objectives:

- Create a standardized budget process for both Central Fire and Aptos La/Selva Fire Districts as well as align program management structure.
- Re-evaluate policy and processes to align both Districts by implementing best industry practices.
- Develop efficient processes for all financial aspects to achieve savings for both District. Reexamine expenditures for both Districts and look for opportunities to reduce cost through economics of scale.

COMMUNITY RISK REDUCTION

The Fire Prevention Division is responsible for life-safety inspections and plan review, community outreach, public information, and plan reviews. Community fire and life safety education is the first line of defense in risk management.

Budget Highlights:

- Approximately \$18,000 budget for community events and education.

Division Objectives:

- Adopting the Community Risk Reduction approach to all aspects of Fire Prevention and work on a successful partnership with Aptos/ La Selva Fire Protection District in providing Community Risk Reduction services to the communities each District serves
- Align Division budgets and cost for CRR for both Districts. Identify cost savings and

align cost accounts.

LOGISTICS

The Logistics Division's responsibility for the District's facilities, ground support and supplies as well as the District's Fleet services Division. The Fleet Services Division is responsible for maintaining the operational readiness of the District's apparatus fleet and support vehicles. The Division also provides contract services for fleet maintenance to other fire agencies located within Santa Cruz County.

Budget Highlights:

- Several capital improvement projects such as upgrading station bathrooms, upgrade of phone system for all District locations, as well as repairs and maintenance for the upkeep of all facilities.
- The addition of 2 full time equivalent (FTE) employees to the logistics division. These positions will consist of a fire apparatus technician and logistics clerk (shared 50% with Aptos/La Selva Fire).
- Addition of a cloud based vehicle inspection program and fuel inventory control system.

Division Objectives:

- Align Division budgets and cost for Logistics for both Districts. Identify cost savings and align cost accounts.
- Implementation of Fleet Services 3 year business plan and improve efficiency and productivity.

OPERATIONS

Operations Division consist of EMS, special operations and suppression. Its mission is to protect life and property through effective emergency response services. Much of this is achieved through preparation, accomplished through training and ensuring that our apparatus, equipment, and facilities are properly maintained and in a ready state.

Budget Highlights:

- Special operations include cost for programs such as aquatic rescue, disaster preparedness, hazardous materials, marine safety (junior lifeguards), and rescue techs (USAR).
- Suppression cost consist of apparel, communication, and required suppression equipment.

Division Objectives:

- Align Division budgets and cost for Operations for both Districts. Identify cost

savings and align cost accounts.

TECHNOLOGY

The Technology Division consist of information technology and mobile technology. The Division is responsible for supporting the District’s computing infrastructure. IT manages the District’s computer work stations, servers and file systems, email system, network equipment, cloud storage, phone systems, internet access, audio/visual equipment, and all software and database programs. In addition, IT manages the District’s communications equipment including mobile display computers.

Budget Highlights:

- Budgeted cost for cradlepoint routers for better accessibility in the field for improvement in response time.
- Continued shared services with Aptos/La Selva for outside IT contractual services, with a 60% to 40% split, respectively.

Division Objectives:

- Integrate new technology for greater efficiency and improvement to workflow.
- Align Division budgets and cost for technology for both Districts. Identify cost savings and align cost accounts.

TRAINING

The Training Division is a critical element of the District, tasked with providing high quality training, instruction, career development, and evaluation of all District personnel. These training activities prepare our personnel to serve our community in the most efficient and effective means possible, and to ensure the safety of all our responders.

Budget Highlights:

- Budgeted testing and training for paid call firefighter program (PCF)s
- Budgeted cost for shared fire academy training, with allied agencies such as the City of Santa Cruz Fire and the City Watsonville Fire Department.
- Combined all training related budgets, whether for administrative, program management, or job related functions.

Division Objectives:

- Create a standardized training request process for both Central Fire and Aptos La/Selva Fire Districts as well as align program management structure.
- Work towards standardizing training, equipment, evolutions, and training plans

between Districts. The two Districts have formed combined committees and training cadres to address the many different disciplines that confront our All-Risk departments.

- Align Division budgets and cost for training for both Districts. Identify cost savings and align cost accounts

REVENUES & EXPENDITURES OVERVIEW

681310 - OPERATIONS			6/30/2020	Vs. 2019
OBJECT DESCRIPTION	6/30/2018 Actual	6/30/2019 Actual	Final Budget	Prior Year Change
Revenues				
40100 PROPERTY TAX-CURRENT SEC-GEN	15,868,393	16,649,695	17,482,180	832,485
40106 RESIDUAL DISTRIBUTION	132,324	134,652	-	(134,652)
40110 PROPERTY TAX-CURRENT UNSEC-GEN	310,228	336,276	353,090	16,814
40130 PROPERTY TAX-PRIOR UNSEC-GEN	17,753	29,085	25,000	(4,085)
40142 PENALTIES FOR DEL TAXES-SEE441	1,675	-	-	-
40143 REDMPTN PNLT -DELTXS-SEE 44143	3,296	-	-	-
40150 SUPP PROP TAX-CURRENT SEC	281,145	393,311	380,000	(13,311)
40151 SUPP PROP TAX-CURRENT UNSEC	5,220	17,447	10,000	(7,447)
40160 SUPP PROP TAX-PRIOR SEC	13,740	6,970	5,000	(1,970)
40161 SUPP PROP TAX-PRIOR UNSEC	3,117	4,336	3,000	(1,336)
40197 IN-LIEU TAXES OTHER	5,468	4,833	5,000	167
44142 PENALTIES FOR DELINQUENT TAXES	-	1,020	1,000	(20)
44143 REDMPTN PNLTIES FOR DELINQ TXS	-	1,589	2,000	411
40430 INTEREST	76,976	140,079	90,000	(50,079)
40830 ST-HOMEOWNERS' PROP TAX RELIEF	99,653	98,512	103,438	4,926
40894 ST-OTHER	491,075	541,934	-	(541,934)
41095 FED-MISC GRANTS	-	-	-	-
41162 RDA PASS-THROUGHS	304,863	475,725	365,000	(110,725)
41617 EMERGENCY RESPONSE RECOVERY	-	-	-	-
41692 RETIREE CHARGES-RETIREES	25,006	28,342	25,000	(3,342)
42017 COMPUTER SERVICES	46,097	28,751	-	(28,751)
42020 COPY CHARGES	371	365	-	(365)
42022 COST RECOVERY-OTHER	1,753	2,726	-	(2,726)
42033 HOMELAND SECURITY REVENUE	100,000	(100,000)	-	100,000
42047 OTHER CHARGES CURRENT SERVICES	162,167	168,708	160,000	(8,708)
42055 SCHMIT REVENUE	-	-	-	-
42117 PERSONNEL SERVICES	22,871	209,956	616,536	406,580
42375 INSURANCE PROCEEDS	119,292	67,393	-	(67,393)
42380 NSF CHECKS	430	-	-	-
42384 OTHER REVENUE	2,402	11,525	-	(11,525)
42390 UNCLAIMED MONEY-ESCHEATED	-	-	-	-
42462 OPERATING TRANSFER IN	-	-	-	-
Total Revenues	18,095,316	19,253,229	19,626,243	373,014
Expenditures				
SALARIES AND EMPLOYEE BENEFITS				
51000 REGULAR PAY-PERMANENT	5,803,972	6,199,170	6,505,030	305,860
51005 OVERTIME PAY-PERMANENT	1,835,367	1,621,618	1,505,132	(116,486)
51010 REGULAR PAY-EXTRA HELP	68,008	42,097	59,400	17,304
51015 REGULAR PAY-SICK LEAVE	-	-	-	-
51025 REGULAR PAY-CALL BACK	-	-	14,000	14,000
51035 HOLIDAY PAY	269,901	505,502	485,259	(20,243)

51040	DIFFERENTIAL PAY	17,551	19,133	15,000	(4,133)
52010	OASDI-SOCIAL SECURITY	126,126	127,405	124,295	(3,110)
52015	PERS	2,098,801	2,431,344	2,765,615	334,271
53010	EMPLOYEE INSURANCE & BENEFITS	2,361,248	2,544,541	2,725,652	181,110
53015	UNEMPLOYMENT INSURANCE	9,447	8,816	10,640	1,824
54010	WORKERS COMPENSATION INSURANCE	511,458	668,232	744,756	76,524
55020	SICK LEAVE RESERVE	146,415	216,663	399,567	182,904
Total		13,248,294	14,384,520	15,354,346	969,826
SERVICES AND SUPPLIES					
61110	CLOTHING & PERSONAL SUPPLIES	297,770	88,408	159,243	70,835
61125	UNIFORM REPLACEMENT	45,585	48,049	-	(48,049)
61215	RADIO	157,330	160,124	11,300	(148,824)
61221	TELEPHONE-NON TELECOM 1099	38,537	42,324	54,957	12,633
61310	FOOD	6,481	5,391	11,125	5,734
61312	Inventoriable Items	-	-	81,059	81,059
61425	OTHER HOUSEHOLD EXP-SERVICES	83,473	61,740	40,033	(21,707)
61535	OTHER INSURANCE	26,156	32,247	37,742	5,495
61720	MAINT-MOBILE EQUIPMENT-SERV	2,791	3,473	19,500	16,027
61725	MAINT-OFFICE EQUIPMNT-SERVICES	2,686	1,636	3,000	1,364
61730	MAINT-OTH EQUIP-SERVICES	46,375	34,209	101,360	67,151
61845	MAINT-STRUCT/IMPS/GRDS-OTH-SRV	65,164	76,557	141,697	65,140
61920	MEDICAL, DENTAL & LAB SUPPLIES	27,333	21,139	41,396	20,257
62010	Empl Certificates & Licenses	-	-	7,875	7,875
62020	MEMBERSHIPS	5,047	5,731	6,965	1,234
62219	PC SOFTWARE PURCHASES	40,299	57,768	52,906	(4,862)
62221	POSTAGE	-	-	1,550	1,550
62223	SUPPLIES	32,567	56,128	102,687	46,559
62301	ACCOUNTING AND AUDITING FEES	28,484	37,201	102,173	64,972
62327	DIRECTORS' FEES	17,961	19,073	18,620	(453)
62328	911 Dispatch Services	-	-	152,950	152,950
62358	LAUNDRY SERVICES	-	-	-	-
62360	LEGAL SERVICES	-	-	70,000	70,000
62367	MEDICAL SERVICES-OTHER	38,335	22,633	40,000	17,367
62378	PERSONNEL SERVICES	-	28,475	225,368	196,893
62381	PROF & SPECIAL SERV-OTHER	382,765	418,549	331,827	(86,722)
62420	LEGAL NOTICES	1,686	927	4,350	3,423
62500	EQUIPMENT LEASE & RENT	4,487	5,290	13,500	8,210
62715	SMALL TOOLS & INSTRUMENTS	120,229	81,236	75,137	(6,099)
62826	EDUCATION AND/OR TRAINING	78,420	52,864	293,291	240,427
62888	SPEC DIST EXP-SERVICES	36,091	61,307	19,566	(41,741)
62890	SUBSCRIPTIONS BOOKS & ED MATER	1,927	3,112	9,600	6,488
62914	EDUCATION & TRAINING(REPT)	75,007	96,483	-	(96,483)
62920	GAS, OIL, FUEL	63,256	72,013	68,276	(3,737)
62928	TRAVEL-OTHER(NON-REPT)	1,530	3,227	3,000	(227)
62935	SERVICE CENTER CHARGES	435,447	558,288	230,000	(328,288)
63070	UTILITIES	58,259	60,018	67,600	7,582
Total		2,221,478	2,215,619	2,599,653	384,034

OTHER CHARGES					-
74110	PRINCIPAL ON LONG-TERM DEBT	1,090,000	52,328	-	(52,328)
74425	INTEREST ON LONG-TERM DEBT	41,055	1,661	-	(1,661)
75231	CONTRIB TO OTHER AGENCIES-OTH	21,013	21,974	22,572	598
Total		1,152,068	75,964	22,572	(53,392)
FIXED ASSETS					-
86110	BUILDINGS AND IMPROVEMENTS	-	24,105	60,000	35,895
86203	COMPUTER EQUIPMENT	18,055	-	-	-
86204	EQUIPMENT	-	34,872	27,600	(7,272)
86209	MOBILE EQUIPMENT	-	-	-	-
Total		18,055	58,977	87,600	28,623
OTHER FINANCING USES					-
90000	OPERATING TRANSFERS OUT	785,000	995,000	1,419,878	424,878
Total		785,000	995,000	1,419,878	424,878
APPROP FOR CONTINGENCIES					-
98700	APPROP FOR CONTINGENCIES	-	-	100,000	100,000
Total		-	-	100,000	100,000
Total Expenditures		17,424,894	17,730,080	19,584,049	1,853,969
Total GL Key 681310		670,422	1,523,149	42,193	(1,480,955)

681310 - FLEET SERVICES				6/30/2020	Vs. 2019
OBJECT	DESCRIPTION	6/30/2018 Actual	6/30/2019 Actual	Final Budget	Prior Year Change
Revenues					-
40430	INTEREST	859	2,781	-	(2,781)
40894	ST-OTHER	-	-	-	-
42122	SERVICE CENTER CHGS	414,973	456,412	839,500	383,088
Total Revenues		415,832	504,920	839,500	334,580
Expenditures					-
SALARIES AND EMPLOYEE BENEFITS					-
51000	REGULAR PAY-PERMANENT	228,000	249,120	381,975	132,855
51005	OVERTIME PAY-PERMANENT	13,469	7,471	10,829	3,358
51015	REGULAR PAY-SICK LEAVE	-	-	-	-
51040	DIFFERENTIAL PAY	-	117	-	(117)
52010	OASDI-SOCIAL SECURITY	3,691	3,745	5,539	1,793
52015	PERS	29,047	40,700	53,996	13,296
53010	EMPLOYEE INSURANCE & BENEFITS	57,789	61,826	88,015	26,188
53015	UNEMPLOYMENT INSURANCE	378	378	700	322
54010	WORKERS COMPENSATION INSURANCE	26,918	35,170	39,198	4,028
55020	SICK LEAVE RESERVE	13,096	1,601	6,985	5,384
Total		372,389	391,783	587,235	195,452
SERVICES AND SUPPLIES					-
61110	CLOTHING & PERSONAL SUPPLIES	-	-	800	800
61221	TELEPHONE-NON TELECOM 1099	5,315	6,675	9,331	2,656
61425	OTHER HOUSEHOLD EXP-SERVICES	9,865	11,190	13,131	1,941
61312	Inventoriable Items	-	-	6,612	-
61535	OTHER INSURANCE	9,800	11,300	11,300	-
61720	MAINT-MOBILE EQUIPMENT-SERV	333,785	459,772	483,000	23,228
61730	MAINT-OTH EQUIP-SERVICES	4,608	4,505	5,252	747
61845	MAINT-STRUCT/IMPS/GRDS-OTH-SRV	11,667	44,765	16,075	(28,690)
62020	MEMBERSHIPS	80	80	80	-
62219	PC SOFTWARE PURCHASES	14,430	6,465	10,748	4,283
62221	Postage	-	-	-	-
62223	SUPPLIES	2,820	8,069	21,625	13,556
62367	MEDICAL SERVICES-OTHER	-	-	-	-
62381	PROF & SPECIAL SERV-OTHER	2,195	-	1,089	1,089
62500	EQUIPMENT LEASE & RENT	-	-	8,450	8,450
62715	SMALL TOOLS & INSTRUMENTS	6,024	3,524	8,600	5,076
62826	EDUCATION AND/OR TRAINING	1,186	1,492	24,248	22,756
62888	SPEC DIST EXP-SERVICES	3,906	2,097	4,512	2,415
62890	SUBSCRIPTIONS BOOKS & ED MATER	3,060	3,087	1,500	(1,587)
62914	EDUCATION & TRAINING(REPT)	3,803	2,605	-	(2,605)
62920	GAS, OIL, FUEL	39,951	35,867	35,100	(767)
63070	UTILITIES	14,209	15,861	15,690	(171)
Total		466,705	644,806	677,143	32,337

FIXED ASSETS					-
86203	COMPUTER EQUIPMENT	7,030	-	-	-
86204	EQUIPMENT	5,155	-	-	-
Total		12,185	-	-	-
INTRAFUND TRANSFERS					-
95225	INTRA-FUND TRF-OTHER	(435,447)	(558,288)	(424,878)	133,410
Total Character 95		(435,447)	(531,669)	(424,878)	106,791
Total Expenditures		415,832	504,920	839,500	334,580
Total GL Key 681312		-	-	-	-

CAPITAL OUTLAY				6/30/2020	Vs. 2019
OBJECT DESCRIPTION	6/30/2018	6/30/2019	6/30/2020	Final	Prior Year
	Actual	Actual	Budget	Budget	
GL Key 681311 -- VEHICLE REPLACEMENT					
Revenues					
40430 INTEREST	27,846	41,645	25,000		(16,645)
40894 ST-OTHER	-	-	-		-
42384 OTHER REVENUE	-	-	2,181,772		2,181,772
42450 SLS OF FIXED ASSETS-NONTAXABLE	-	30,824	-		(30,824)
42462 OPERATING TRANSFER IN	690,000	690,000	690,000		-
Total Revenues	717,846	762,469	2,896,772		2,134,303
Expenditures					
OTHER CHARGES					
74230 PRINCIPAL ON LEASE PURCHASES	-	284,899	344,518		59,619
74420 INTEREST ON LEASE PURCHASES	-	64,168	5,420		(58,749)
Total	-	349,067	349,938		870
FIXED ASSETS					
86209 MOBILE EQUIPMENT	1,191,565	180,307	2,339,516		2,159,209
Total	1,191,565	180,307	2,339,516		2,159,209
Total Expenditures	1,191,565	529,374	2,689,454		2,160,080
Total GL Key 681311	(473,719)	233,095	207,318		(25,777)
GL Key 681320 -- CAPITAL IMPROVEMENT					
Revenues					
40430 INTEREST	5,386	11,715	4,000		(7,715)
40894 ST-OTHER	-	-	-		-
42462 OPERATING TRANSFER IN	50,000	250,000	250,000		-
Total Revenues	55,386	261,715	254,000		(7,715)
Expenditures					
FIXED ASSETS					
86110 BUILDINGS AND IMPROVEMENTS	30,386	-	342,000		342,000
Total	30,386	-	342,000		342,000
Character 90 -- OTHER FINANCING USES					
90000 OPERATING TRANSFERS OUT	-	-	-		-
Total	-	-	-		-
Total Expenditures	30,386	-	342,000		342,000
Total GL Key 681320	25,000	261,715	(88,000)		(349,715)

GL Key 681330 -- CAPITAL EQUIPMENT	-			-
Revenues	-			-
40430 INTEREST	3,972	5,978	3,000	(2,978)
42462 OPERATING TRANSFER IN	45,000	55,000	55,000	-
Total Revenues	48,972	60,978	58,000	(2,978)
Expenditures	-			-
FIXED ASSETS	-			-
86204 EQUIPMENT	187,795	57,461	53,000	(4,461)
Total	187,795	57,461	53,000	(4,461)
Total Expenditures	187,795	57,461	53,000	(4,461)
Total GL Key 681330	(138,823)	3,517	5,000	1,483
TOTAL CAPITAL OUTLAY	(587,542)	498,327	124,318	(374,009)

COST BY DIVISION

CENTRAL FIRE PROTECTION DISTRICT FISCAL YEAR 2019-20 EXPENDITURES BY DIVISION										
Object	Title	PERSONNEL	ADMIN	CRR	LOGISTICS	OPERATIONS	TECHNOLOGY	TRAINING	TOTAL OPS	FLEET
51000	Regular Pay, Full Time, Permanent	\$ 6,505,030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,505,030	\$ 381,975
51005	Overtime Pay, Full Time Permanent	\$ 1,350,312	\$ 2,500	\$ 7,000	\$ 6,000	\$ 56,600	\$ 1,360	\$ 81,360	\$ 1,505,132	\$ 10,829
51010	Extra Help, PCFs	\$ 59,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,400	\$ -
51025	Regular Pay - Call Back	\$ 14,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000	\$ -
51035	Holiday Pay	\$ 485,259	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 485,259	\$ -
51040	Differential Pay	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -
52010	OASDI - Social Security	\$ 124,295	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,295	\$ 5,539
52015	PERS	\$ 2,765,615	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,765,615	\$ 53,996
53010	Employee Group Insurance	\$ 2,725,652	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,725,652	\$ 88,015
53015	Unemployment Insurance	\$ 10,640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,640	\$ 700
54010	Workers Compensation Insurance	\$ 744,756	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 744,756	\$ 39,198
55020	Sick Leave Reserve	\$ 399,567	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 399,567	\$ 6,985
61110	Clothing and Personal Supplies	\$ -	\$ -	\$ -	\$ -	\$ 159,243	\$ -	\$ -	\$ 159,243	\$ 800
61215	Radio Services	\$ -	\$ -	\$ -	\$ -	\$ 11,300	\$ -	\$ -	\$ 11,300	\$ -
61221	Telephone and Telegraph	\$ -	\$ 32,680	\$ -	\$ 21,100	\$ 1,177	\$ -	\$ -	\$ 54,957	\$ 9,331
61310	Food	\$ -	\$ 2,300	\$ 2,000	\$ -	\$ 4,325	\$ -	\$ 2,500	\$ 11,125	\$ -
61312	Inventoriable Items	\$ -	\$ -	\$ -	\$ 22,380	\$ 19,680	\$ 32,999	\$ 6,000	\$ 81,059	\$ 6,612
61425	Other Household Expense	\$ -	\$ -	\$ -	\$ 39,268	\$ 535	\$ 230	\$ -	\$ 40,033	\$ 13,131
61535	Other Insurance	\$ -	\$ 37,742	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,742	\$ 11,300
61720	Maintenance - Mobile Equipment	\$ -	\$ -	\$ 1,000	\$ 9,300	\$ 5,000	\$ 1,000	\$ 3,200	\$ 19,500	\$ 483,000
61725	Maintenance - Office Equipment	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -
61730	Maintenance - Other Equipment	\$ -	\$ -	\$ -	\$ 29,725	\$ 70,135	\$ -	\$ 1,500	\$ 101,360	\$ 5,252
61845	Maintenance - Structures, Improvements	\$ -	\$ -	\$ -	\$ 141,697	\$ -	\$ -	\$ -	\$ 141,697	\$ 16,075
61920	Medical, Dental and Lab Supplies	\$ -	\$ -	\$ -	\$ -	\$ 41,396	\$ -	\$ -	\$ 41,396	\$ -
62010	Empl Certificates & Licenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,875	\$ 7,875	\$ -
62020	Memberships	\$ -	\$ 4,840	\$ 600	\$ -	\$ 300	\$ -	\$ 1,225	\$ 6,965	\$ 80
62219	P C Software	\$ -	\$ 9,646	\$ 200	\$ 3,375	\$ -	\$ 32,185	\$ 7,500	\$ 52,906	\$ 10,748
62223	Office Expense/Supplies	\$ -	\$ 24,100	\$ 12,035	\$ 25,111	\$ 25,435	\$ 1,956	\$ 14,050	\$ 102,687	\$ 21,625
62301	Accounting and Auditing Fees	\$ -	\$ 102,173	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,173	\$ -
62327	Director's Fees	\$ -	\$ 18,620	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,620	\$ -
62328	911 Dispatch Services	\$ -	\$ -	\$ -	\$ -	\$ 152,950	\$ -	\$ -	\$ 152,950	\$ -
62360	Legal Services	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ -
62367	Medical Services - Other	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -
62378	Personnel Services	\$ -	\$ 225,368	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,368	\$ -
62381	Professional and Specialized Services	\$ -	\$ 64,725	\$ 20,000	\$ 122,575	\$ -	\$ 96,327	\$ 28,200	\$ 331,827	\$ 1,089
62420	Legal Notices	\$ -	\$ 2,850	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ 4,350	\$ -
62500	Equipment Lease and Rent	\$ -	\$ 7,500	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ 13,500	\$ 8,450
62715	Small Tools and Instruments	\$ -	\$ -	\$ 850	\$ -	\$ 72,637	\$ 1,650	\$ -	\$ 75,137	\$ 8,600
62826	Education and/or Training	\$ -	\$ 1,660	\$ 720	\$ -	\$ -	\$ -	\$ 290,911	\$ 293,291	\$ 24,248
62888	Special District Expense	\$ -	\$ 13,150	\$ -	\$ 3,781	\$ 2,635	\$ -	\$ -	\$ 19,566	\$ 4,512
62890	Subscriptions Books and Education Materials	\$ -	\$ 700	\$ 3,315	\$ -	\$ -	\$ -	\$ 5,585	\$ 9,600	\$ 1,500
62920	Gas, Oil, fuel	\$ -	\$ -	\$ 76	\$ 68,200	\$ -	\$ -	\$ -	\$ 68,276	\$ 35,100
62928	Travel - Other	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ -
62935	Fleet Service Center Charge	\$ -	\$ -	\$ -	\$ 230,000	\$ -	\$ -	\$ -	\$ 230,000	\$ -
63070	Utilities	\$ -	\$ -	\$ -	\$ 67,600	\$ -	\$ -	\$ -	\$ 67,600	\$ 15,690
75231	Contributions to Other Agencies	\$ -	\$ 22,572	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,572	\$ -
90000	Operating Transfers Out / In	\$ -	\$ 1,419,878	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,419,878	\$ -
86110	Structures and Improvements	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000	\$ -
86204	Equipment	\$ -	\$ -	\$ -	\$ 27,600	\$ -	\$ -	\$ -	\$ 27,600	\$ -
98700	Contingencies	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -
	Total	\$ 15,199,526	\$ 2,207,504	\$ 49,346	\$ 883,712	\$ 626,348	\$ 167,707	\$ 449,906	\$ 19,584,049	\$ 1,264,378



CAPITOLA
GARAGE

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