



BRANCIFORTE FIRE PROTECTION DISTRICT

2711 Branciforte Drive, Santa Cruz, California 95065-9731 (831) 423-8856 Fax (831) 423-8859

Steve M. Kovacs
Fire Chief

Date: August 20, 2020
To: Board of Directors
From: Steve M. Kovacs
Subject: 2020/2021 Final Budgets

Recommendation

1. Adopt the 2020/2021 Final Budgets as presented:

681110	General Fund:	\$1,543,000
681120	Measure T Fund:	\$ 499,831

Background

The Board of Directors must pass a preliminary budget before June 30th and a final budget by October 1st of each year.

General Fund

Revenue

The Fund Balance beginning this fiscal year is \$643,534.

An estimated increase to Secured Property Tax of 4% has been included in the final budget as recommended by the County Auditor's Office.

The Fire Protection Tax revenue is estimated at \$167,000 and has been budgeted into the Measure T Capital Outlay Budget, so all expenditures can be tracked separately as required by State Law.

Revenue from Strike Teams is budgeted at \$50,000, and offset in the budget as an overtime expenditure.

Board of Directors

Neal Austin Richard Landon Kurt Meyer Pat O'Connell Pete Vannerus

Expenditures

The Salaries and Benefits are budgeted based on the current Labor Agreement. Overtime and Strike Team Pay are budgeted to reflect the trend over the last few years, which when compared from year to year, illustrates the difficulty in budgeting. Years with high fire activity have increased overtime, of which is reimbursed by forest agencies and shown as revenue during those years.

The CalPERS Safety Retirement Plan is 20.585% of payroll, which is up from the 2019/2020 fiscal year amount of 18.928%. The Unfunded Accrued Liability's (UAL) annual lump sum prepayment option for the Safety Plan is \$139,336, which includes the 5-year amortized payment and is up from the 2019/2020 payment of \$111,486. This represents a budgeted amount of \$196,295, a \$84,809 increase over last year.

Health insurance is budgeted for \$65,107, which represents a decrease of \$2,031, from last year due to one employee opting out.

Workers compensation insurance is estimated at \$74,000, a decrease of \$2,000 over last year.

The Services and Supplies budget is \$274,980 and \$25,000 is budgeted for Contingencies.

The Contributions to Other Agencies is for the District's share of the LAFCO budget which is estimated at \$1,200.

The District's Reserve Fund will have an estimated amount of \$442,456

The General Fund Final Budget is balanced by using \$201,078 from the Fund Balance.

Measure T Fund

The beginning fund balance is estimated at \$304,331. Revenue consists of a \$167,000 from the Special Tax, \$25,000 from Grants and \$3,500 in interest.

The Services and Supplies budget is \$79,600, station improvements is \$99,250 and \$50,000 for contingencies.

General Reserves for future apparatus replacements are at \$270,981.

**BRANCIFORTE FIRE PROTECTION DISTRICT
FINAL GENERAL FUND BUDGET (681110)
2020/2021**

Account #	Revenue Description	Revenue Amount	Expense Category	Expense Amount
40100	Prop Tax-Current Secured	803,729	Salaries & Benefits	799,364
40110	Prop Tax-Current Unsecured	16,744	Services & Supplies	274,980
40130	Prop Tax-Prior Unsecured	1,100	Other Charges	1,200
40142	Penalties for Delinquent Taxes	0	Fixed Assets	0
40143	Redemption Penalties for Delinquent	0	Contingencies	25,000
40150	Supplemental Prop Tax-Current Secured	14,000		
40151	Supplemental Prop Tax-Current Unsecured	0		
40160	Supplemental Property Tax-Prior Secured	0		
40330	Permit Fees	2,500		
40430	Interest	6,000		
40830	St-Homeowners' Prop Tax Relief	4,393		
40894	ST-Aid Others	50,000		
42384	Other Revenue	1,000		
42390	Stale Dated Checks - Escheated	0		
	Total Revenue	899,466	Total Expenses	1,100,544
	Fund Balance	643,534	General Reserves	442,456
	Grand Total	1,543,000		1,543,000

Notes:

1. Schedule of Revenue: 50% in December, 45% in April and 5% in June
2. Account 40330 - Revenue from Permits, Plan Checks and Inspections
3. Account 40894 - Revenue from Statewide Strike Teams and Overhead Assignments
4. Account 42384 - Revenue from CPR Classes, Donations and Misc. Revenue
5. Fund Balance as of July 1, 2020
6. Other Charges are for the annual LAFCO Fees.
7. Reserves = Fund Balance minus amount needed to balance the Expenditures Budget.
8. Account 40100 reflect a 4.0% increase as per Santa Cruz County Auditor's Office.

**BRANCIFORTE FIRE PROTECTION DISTRICT
FINAL GENERAL FUND BUDGET (681110)
2020/2021**

Expenditure Summary		
Account #	Category	Amount
	Salaries and Benefits	
51000	Regular Pay, Permanent	287,083
51005	Overtime and Strike Team Pay	77,000
51010	Extra Help and Volunteer Stipends	54,000
52010	Social Security and Medicare Tax	33,329
52015	Retirement	196,295
53010	Employee Group Insurance	65,107
53015	Unemployment Insurance	4,000
54010	Workers' Compensation Insurance	74,000
55020	Regular Pay: Sick Leave Incentive	8,550
	Total Salaries and Benefits	799,364
	Services and Supplies	
61110	Clothing and Personal Supplies	0
61125	Uniforms	2,500
61215	Radio Services	5,300
61221	Telephone and Telegraph	2,600
61310	Food/ Emergency Meals	2,400
61425	Household Expense	1,600
61535	Insurance	7,850
61720	Maintenance, Mobile Equipment	24,500
61725	Maintenance, Office Equipment	1,750
61730	Maintenance, Other Equipment	6,200
61845	Maintenance, Structure/Grounds	4,000
61920	Medical Supplies	2,500
62020	Memberships	2,850
62219	Computer Software	1,570
62223	Office Expense	1,500
62301	Accounting & Auditing Fees	11,500
62327	Directors Fees	2,500
62358	Laundry Service	800
62367	Medical Services	12,000
62381	Professional/Special Services	139,900
62420	Publications and Legal Notices	500
62715	Small Tools and Instruments	4,900
62826	Education & Training	8,550
62886	Employee Service Awards	1,000
62888	Special District Expense	4,310
62920	Gas, Oil and Fuel	9,900
63070	Utilities	12,000
	Total Services & Supplies	274,980
	Other Charges	
75231	LAFCO Contributions	1,200
	Total Other Charges	1,200
	Fixed Assets	
	Total Fixed Assets	0
98700	Contingencies	25,000
	Total Contingencies	25,000
	TOTAL EXPENDITURES	1,100,544

**BRANCIFORTE FIRE PROTECTION DISTRICT
FINAL MEASURE "T" BUDGET (681120)
2019/2020**

Account #	Revenue Description	Revenue Amount	Expense Category	Expense Amount
40196	Fire Protection Tax - Measure T	167,000	Service & Supplies	79,600
40430	Interest	3,500	Fixed Assets	99,250
42372	Contributions and Donations	0	Contingencies	50,000
42384	Other Revenue - Grants	25,000		
	Total Revenue	195,500	Total Expenses	228,850
	Fund Balance	304,331	General Reserves	270,981
	Grand Total	499,831	Grand Total	499,831

Capital Fund

Notes:

1. Account 42384: Volunteer Fire Assistance Grant and CSFA Grant Reimbursements.
2. Fund Balance as of July 1, 2020.

Shall the Branciforte Fire Protection District be authorized to increase the special tax within the District and use said funds to maintain financial stability at current level of services to the Community? These funds will enable the District to fund the Contingency Fund for unfunded emergencies, the Building Fund and a Vehicle Replacement Fund as determined by the Board of Directors. Such increase will raise an estimated \$80,000 dollars per year.

**BRANCIFORTE FIRE PROTECTION DISTRICT
FINAL MEASURE "T" BUDGET (681120)
2020/2021**

Expenditure Summary		
Account #	Category	Amount
	Services and Supplies	
61110	Personal Protective Equipment	30,400
61845	Maintenance Building & Grounds	20,000
62111	Miscellaneous	10,200
62223	Computer Equipment	1,000
62715	Small Tools and Instruments	18,000
	Total Services & Supplies	79,600
	Fixed Assets	
86110	Buildings	99,250
	Total Fixed Assets	99,250
98700	Contingencies	50,000
	Total Contingencies	50,000
	TOTAL EXPENDITURES	228,850

**BRANCIFORTE FIRE PROTECTION DISTRICT
 FINAL MEASURE "T" BUDGET (681120)
 SCHEDULE OF FIXED ASSETS FY ENDING JUNE 30, 2020
 2019/2020 FY**

Account #	Description	Amount
86110	Structures and Improvements	
	Station Improvements BRN1	99,250
	Subtotal Structures & Improvements	99,250
	GRAND TOTAL	99,250

Signed: 
 Board Secretary