

# APPLE VALLEY FIRE PROTECTION DISTRICT

22400 Headquarters Drive ☐ Apple Valley California 92307  
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## MINUTES OF BUDGET WORKSHOP BOARD OF DIRECTORS

May 15, 2018

1.0 CALL TO ORDER: President Leary 4:00 PM

2.0 PLEDGE OF ALLEGIANCE: Director Karen

3.0 ROLL CALL:

Present: Vice President Jeffs, Director Karen, President Leary, Director Savage,  
Director Tinsley

Absent: None.

4.0 SPECIAL ANNOUNCEMENTS/PRESENTATIONS:

.01 Presentation of FY 2018-2019 Budget. Finance Officer Milson along with the Fire Chief gave a power point presentation with highlights of the budget. A copy of the power point presentation is attached and made a part of these Minutes.

The presentation began with projected revenue. The presentation slide showed FY 17/18 actuals versus the projections and also the FY 18/19 projections. Overall the net property tax projections for FY 2018/2019 are 1.2% more than FY 17/18.

Throughout the presentation that followed the Board and Staff spoke freely asking questions and exchanging information.

The Fire Chief posed the following questions for the future:

- How do we treat our reserves?
- How do we treat OPEB?
- How do we treat funds and reserves?

There was review and analysis during the conversation on the expense matrix highlighted by conversation regarding the PERS pension estimates.

The Development Impact Funds (DIF) was discussed with questions on how and when it was to be used.

A lengthy exchanged followed the presentation on the Capital Improvement slide. There was dialog on a possible truck purchase and engine refurbishment with the conversation reviewing the use of the CIP and Board approvals for same. The Fire Chief offered information on what drives replacement, NFPA standards and assured the Board that Staff had no issue with the approvals the Board has in place and with meeting them.

5.0 PUBLIC COMMENT: None.

6.0 DIRECTORS' RESPONSE TO PUBLIC COMMENT: None.

7.0 STAFF COMMENTS: Chief Gigliotti commented he was looking forward to the Finance Committee meeting and asked that any questions the Board had be brought to the Finance Committee so those could be answered before the meeting in June.


9.0 DIRECTORS COMMENTS: No formal comments were made other than those during the workshop.

10.0 FUTURE AGENDA ITEMS: None.

20.0 ADJOURNMENT: The workshop was adjourned at 5:46 PM M/S/P Karen/Savage.

ATTEST:

  
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ROSE MARIE GARRISON  
Recording Secretary

  
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DANIEL J. LEARY  
President



# 2018-19 Budget Workshop

**May 15, 2018**





# 2018-19 Budget Workshop

## REVENUE

Description	17-18 Budget	17-18 Total Forecast	18-19 Budget	18-19 Budget % of 17-18 Forecast	Notes
Property Tax	5,899,993	6,357,878	6,376,178	100.3%	18-19 increase is 1.2% of 17-18 forecast property taxes per generic valuation increase estimate provided by county assessor's office by phone. Delinquent payments, penalties, interest and similar items are forecast lower than 2017-18.
Special Tax Measure	4,694,139	4,795,162	4,804,222	100.2%	Current tax increase is 2% increase per Board approved increase; percent is lower due to prior year taxes forecast to be lower.
Interest Income	15,824	23,459	28,151	120.0%	
Rents & Concessions	225,973	224,348	238,852	106.5%	Cell towers and station rents. Cell tower agreements have 3% automatic annual increases. Renegotiated AMR station leases.
Permits and Fees	216,380	215,681	198,465	92.0%	Provided by FM
Other Revenue	311,720	645,914	444,850	68.9%	Strike Team reimbursements plus revenue from citations, fleet and CPR/First Aid classes
Weed Abatement	35,502	118,525	75,000	63.3%	Includes prior year's unpaid assessments sent to Tax collector. 2018-19 is estimated.
<b>Subtotal</b>	<b>11,399,531</b>	<b>12,380,967</b>	<b>12,165,718</b>	<b>98.3%</b>	
Subtract Strike Team Reimbursements	(300,000)	(631,743)	(300,000)	47.5%	2017-18 was exceptionally high
<b>Net Revenues</b>	<b>11,099,531</b>	<b>11,749,224</b>	<b>11,865,718</b>	<b>101.0%</b>	



# 2018-19 Budget Workshop

## RESERVES/SPECIAL FUNDS

	Work Comp	LAIF	CIP	DIF	Total
Forecast Balance at 06/30/18	547,830	1,484,483	1,252,756	117,006	3,402,075
2018-19 Budgeted Transactions - Net	(151,824)	22,416	(690,065)	410	(819,064)
Budgeted Transfer to (from) General Fund	-	-	673,500	-	673,500
Forecast Balance at 06/30/19	<u>396,006</u>	<u>1,506,899</u>	<u>1,236,191</u>	<u>117,416</u>	<u>3,256,511</u>

Board Required Reserve 10% of Budgeted Expenditures 1,103,686  
 Excess 403,213



# 2018-19 Budget Workshop

## EXPENDITURES

	2017-18 Budget	2018-19 Budget	2018-19 Percent of 2017/18
Salaries and Wages	5,665,078	5,868,954	104%
Benefits - current	2,271,897	1,772,452	78%
Unfunded Retirement	461,616	856,383	186%
Unfunded OPEB	408,000	408,000	100%
Total Salaries & Benefit	8,806,591	8,905,789	101%
Operating Costs	1,349,714	1,493,016	111%
Administrative Costs	554,510	626,695	113%
Debt Service	14,005	11,362	81%
Total before contingencies	10,724,820	11,036,862	103%
Contingencies	10,000	10,000	100%
Total Expenditures	10,734,820	11,046,862	103%
Transfer to CIP	664,711	673,500	101%
Total General Fund	11,399,531	11,720,362	103%





# 2018-19 Budget Workshop

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