

**LAKE VALLEY
FIRE PROTECTION DISTRICT**



**FISCAL YEAR
2018/2019
FINAL BUDGET**

Published November 8, 2018

FINAL BUDGET
LAKE VALLEY FIRE PROTECTION DISTRICT BUDGET 2018/19

INCOME		Actual Final	Final Budget	Final Budget
		2017/18	2017/18	2018/19
100	Property Taxes Income - Current Secured	\$ 4,383,630.63	\$ 4,363,248.00	\$ 4,594,592.00
	Property Tax Administration Fee	\$ (108,412.00)	\$ (108,412.00)	\$ (94,893.00)
110	Property Taxes Income - Current Unsecured	\$ 72,271.53	\$ 73,660.00	\$ 80,412.00
120/130	Property Tax - Prior Secured/Unsecured	\$ 1,767.65	\$ 640.00	\$ 640.00
140/150	Supplemental Prop Tax - Current / Prior	\$ 102,349.99	\$ 49,400.00	\$ 49,400.00
820	Homeowner Prop Tax Relief	\$ 40,580.04	\$ 39,510.00	\$ 39,678.00
175	Direct Assessment Taxes	\$ 151,861.53	\$ 154,830.00	\$ 156,810.00
2000	Sale of Fixed Assets	\$ 5,000.00	\$ -	\$ -
360	P&C on Delinquent Taxes	\$ 2,181.65		
400	Interest	\$ 14,356.32	\$ 6,000.00	\$ 6,000.00
420	Rent - Land and Buildings	\$ 55,536.37	\$ 49,265.00	\$ 52,000.00
1744	Plan Review and Inspections	\$ 1,302.18	\$ 1,000.00	\$ 3,000.00
880	ST Other	\$ 154,248.88		
1940	Miscellaneous (Fire Recovery, credit card incentive, et	\$ 76,592.32	\$ 40,000.00	\$ 40,000.00
1940	Miscellaneous (WPD Reimb Salaries)	\$ 165,000.00	\$ 166,880.00	\$ 58,000.00
1940	Miscellaneous (Forestry Grants)	\$ 727,823.92	\$ 1,323,558.90	\$ 689,000.00
1940	Miscellaneous (Admin Income)	\$ 157,631.49	\$ 96,112.24	\$ 276,000.00
1942	Miscellaneous Reimbursements	\$ 16,054.00	\$ 14,500.00	\$ 14,500.00
1942	Miscellaneous Reimbursements - FEMA Storms	\$ 85,646.00	\$ 87,000.00	
1947	Insurance Dividend	\$ -	\$ 2,500.00	\$ 2,500.00
1686	Reimbursement for Services to CTESOA	\$ 673,744.87	\$ 700,000.00	\$ 700,000.00
Subtotal		\$ 6,779,167.37	\$ 7,059,692.14	\$ 6,667,639.00
	350 Fund Balance from 2017/18		\$ 65,957.66	\$ 13,140.37
	317 Designated Reserve-Vacation/SL		\$ 165,000.00	\$ 155,000.00
	Transfer from Development Fees	\$ -		
TOTAL REVENUE		\$ 6,779,167.37	\$ 7,290,649.80	\$ 6,835,779.37

EXPENSES - WAGES & BENEFITS		Actual Final	Final Budget	Final Budget
		2017/18	2017/18	2018/19
3000	Base Salaries	\$ 3,368,666.22	\$ 3,101,000.00	\$ 3,322,000.00
3001	Seasonal Employees - WPD (Dspace/Chip)	\$ 36,448.05	\$ 56,880.00	\$ 49,920.00
3002	Overtime	\$ 300,000.00	\$ 200,000.00	\$ 175,000.00
	Overtime - Strike Team	\$ 238,492.18		
3004	Other Compensation - Out of Grade Pay	\$ 30,379.00	\$ 18,017.00	\$ 25,000.00
	Vacation Payoff	\$ 135,250.00	\$ 135,250.00	\$ 133,080.91
	Sick Leave Payoff	\$ 22,200.00	\$ 22,200.00	\$ 129,947.46
	Subtotal - Wages & Compensation	\$ 4,131,435.45	\$ 3,533,347.00	\$ 3,834,948.37
3020	PERS Retirement	\$ 876,233.17	\$ 858,010.00	\$ 1,000,000.00
3021	OASDI (6.2% - seasonal only)	\$ 1,482.31	\$ 900.00	
3022	Medicare (1.45%)	\$ 55,456.16	\$ 45,057.00	\$ 50,000.00
3040	PERS Health/Guardian Dental	\$ 106,729.52	\$ 100,000.00	\$ 155,000.00
3041	Employer's Share Unemployment	\$ -	\$ 15,000.00	\$ 10,000.00
3060	Worker's Compensation Insurance	\$ 255,936.00	\$ 255,936.00	\$ 248,886.00
5060	PERS Side Fund Principal	\$ 213,237.25	\$ 213,237.25	\$ 209,038.04
5100	PERS Side Fund Interest	\$ 8,398.39	\$ 8,398.39	\$ 4,199.20
	Subtotal - Benefits	\$ 1,517,472.80	\$ 1,496,538.64	\$ 1,677,123.24
	Total - Salaries and Benefits	\$ 5,648,908.25	\$ 5,029,885.64	\$ 5,512,071.61

EXPENSES - OPERATIONS		Actual Final	Final Budget	Final Budget
		2017/18	2017/18	2018/19
4020	Clothing and PPE	\$ 27,573.04	\$ 50,000.00	\$ 24,500.00
		\$ 27,573.04	\$ 50,000.00	\$ 24,500.00
4040	Communications			
	Telephone service	\$ 13,064.84	\$ 17,000.00	\$ 17,000.00
	Dispatch service	\$ 18,961.43	\$ 23,000.00	\$ 23,000.00
		\$ 32,026.27	\$ 40,000.00	\$ 40,000.00
4080	Household Expense			
	Towels, soap, waxes, kitchen supplies, etc	\$ 3,646.95	\$ 2,500.00	\$ 2,500.00
		\$ 3,646.95	\$ 2,500.00	\$ 2,500.00
4100	Insurance			
	Liability, vehicles, E&O, Special volunteer disability insurance	\$ 23,794.90	\$ 20,000.00	\$ 24,000.00
		\$ 23,794.90	\$ 20,000.00	\$ 24,000.00
4140	Maintenance-Equipment			
	Tires, batteries, engine overhaul, pump repair, maintenance contracts, office equipment repair, motor oil, grease, SCBA certification, etc.	\$ 127,218.76	\$ 90,000.00	\$ 90,500.00
	JPA Maintenance	\$ 51,128.82	\$ 40,000.00	\$ 30,000.00
	Chipper			
		\$ 178,347.58	\$ 130,000.00	\$ 120,500.00
4180	Maintenance-Structure & Grounds			
	Painting, grounds upkeep, insulating, window repair, carpet etc.	\$ 24,112.20	\$ 4,500.00	\$ 5,000.00
		\$ 24,112.20	\$ 4,500.00	\$ 5,000.00
4200	Medical Supplies			
	Resuscitator oxygen, splints, bandages, defib, etc.	\$ 494.26		\$ -
		\$ 494.26	\$ -	\$ -

EXPENSES - OPERATIONS		Actual Final	Final Budget	Final Budget
		2017/18	2017/18	2018/19
4220	Memberships Special Districts, NFPA, Cal-Chiefs, El Dorado County Chiefs, Training Officers, Fire Prevention Officers, CalStar	\$ 4,093.95	\$ 6,000.00	\$ 6,000.00
		\$ 4,093.95	\$ 6,000.00	\$ 6,000.00
4260	Office Expense Stationary, postage, paper, pencils, duplicating supplies, file cabinets, computer supplies. Fuels crew office expenses	\$ 9,411.47	\$ 8,000.00	\$ 6,500.00
		\$ 9,411.47	\$ 8,000.00	\$ 6,500.00
4300	Professional & Specialized Services Forestry Grant Expenses Forestry Grant Indirect Expenses Legal expense Annual audit Medical expenses (physicals) Other professional services	\$ 394,815.32 \$ 658.00 \$ 8,605.18 \$ 6,532.00 \$ 17,267.21 \$ 113,348.49	\$ 1,324,558.90 \$ 7,705.26 \$ 10,000.00 \$ 9,000.00 \$ 17,000.00 \$ 60,000.00	\$ 689,000.00 \$ - \$ 12,000.00 \$ 9,000.00 \$ 18,000.00 \$ 50,000.00
		\$ 541,226.20	\$ 1,428,264.16	\$ 778,000.00
4400	Legal Notices Legal advertising, bid notices, flyers, etc.	\$ 1,488.43	\$ 3,000.00	\$ 3,000.00
		\$ 1,488.43	\$ 3,000.00	\$ 3,000.00
4420	Rent-Equipment Sandblaster, paint sprayers, special tools, etc.	\$ 5,000.00	\$ 1,000.00	\$ -
		\$ 5,000.00	\$ 1,000.00	\$ -

EXPENSES - OPERATIONS		Actual Final	Final Budget	Final Budget
		2017/18	2017/18	2018/19
4460	Small Tools Saws, drills, wrenches, garden hose, scan tool	\$ 2,206.97	\$ 3,000.00	\$ 3,000.00
		\$ 2,206.97	\$ 3,000.00	\$ 3,000.00
4500	Special Department Expense			
	Safety	\$ 2,500.00	\$ 2,500.00	\$ 6,000.00
	Fire Prevention	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00
	Training	\$ 11,852.93	\$ 25,000.00	\$ 15,000.00
	Hose, Hose Testing, Snow Stakes	\$ 10,617.57	\$ 11,500.00	\$ 5,000.00
	Technical Rescue Equipment (Rope, Ice, Water)	\$ 5,000.00	\$ 5,000.00	\$ 2,500.00
	TIC,SAWS			\$ 8,000.00
	Interns	\$ 2,075.00	\$ 9,000.00	\$ 4,500.00
	Miscellaneous	\$ 41,734.28	\$ 17,000.00	\$ 23,000.00
		\$ 76,779.78	\$ 73,000.00	\$ 70,000.00
4600	Transportation & Travel			
	Gasoline, diesel, mileage, credit card accounts	\$ 72,742.68	\$ 75,000.00	\$ 75,000.00
	Lodging, conference fees and expense, school exp.	\$ -		
	Fuels crew travel			
		\$ 72,742.68	\$ 75,000.00	\$ 75,000.00
4620	Utilities			
	Water service, natural gas, sewer fees, electricity	\$ 30,946.63	\$ 35,000.00	\$ 35,000.00
		\$ 30,946.63	\$ 35,000.00	\$ 35,000.00
TOTAL OPERATIONS		\$ 1,033,891.31	\$ 1,879,264.16	\$ 1,193,000.00
TOTAL SALARIES, BENEFITS & OPERATIONS		\$ 6,682,799.56	\$ 6,909,149.80	\$ 6,705,071.61
Page 5				

EXPENSES - OPERATIONS		Actual Final	Final Budget	Final Budget
		2017/18	2017/18	2018/19
FIXED ASSETS				
6020	Buildings & Grounds	\$ 6,563.08	\$ 35,000.00	\$ 6,000.00
		\$ 6,563.08	\$ 35,000.00	\$ 6,000.00
6040	Equipment			
	Computers (software, fax, copier)	\$ 1,895.00	\$ 7,500.00	\$ 5,000.00
	CO Detector	\$ 6,323.00	\$ 4,000.00	\$ -
	Generator		\$ 1,500.00	
	Pagers/Radios	\$ 18,193.94	\$ 20,000.00	\$ 15,000.00
	Chief Vehicles			\$ -
	washer/dryer	\$ 7,840.00	\$ 10,000.00	\$ -
	Compressors		\$ 1,500.00	\$ 2,800.00
	SCBAs	\$ -	\$ 100,000.00	\$ -
	Masks/Fit Test			
	Extrication Equipment	\$ 38,750.00	\$ 60,000.00	
	snow blower	\$ 3,662.42	\$ -	
	Type 3 Engine			
		\$ 76,664.36	\$ 204,500.00	\$ 22,800.00
TOTAL FIXED ASSETS		\$ 83,227.44	\$ 239,500.00	\$ 28,800.00
7300	Contingency			
RESERVES				
321	Transfer to Reserves		\$ 143,000.00	\$ 101,907.76
TOTAL BUDGET		\$ 6,766,027.00	\$ 7,291,649.80	\$ 6,835,779.37
Page 6				