

**LAKE VALLEY
FIRE PROTECTION DISTRICT**



**FISCAL YEAR
2019/2020
FINAL BUDGET**

Published September 12, 2019

FINAL BUDGET					
LAKE VALLEY FIRE PROTECTION DISTRICT BUDGET 2019/2020					
INCOME			Actual Final	Final Budget	Final Budget
			2018/19	2018/19	2019/20
100	Property Taxes Income - Current Secured		\$ 4,594,736.26	\$ 4,594,592.00	\$ 4,766,267.00
	Property Tax Administration Fee		\$ (94,893.00)	\$ (94,893.00)	\$ (103,393.00)
110	Property Taxes Income - Current Unsecured		\$ 76,253.03	\$ 80,412.00	\$ 85,730.00
120/130	Property Tax - Prior Secured/Unsecured		\$ 2,247.00	\$ 640.00	\$ 640.00
140/150	Supplemental Prop Tax - Current / Prior		\$ 45,919.70	\$ 49,400.00	\$ 49,400.00
820	Homeowner Prop Tax Relief		\$ 40,690.70	\$ 39,678.00	\$ 39,476.00
175	Direct Assessment Taxes		\$ 151,634.76	\$ 156,810.00	\$ 156,620.00
2000	Sale of Fixed Assets		\$ 11,100.00		\$ -
360	P&C on Delinquent Taxes		\$ 1,749.71		
400	Interest		\$ 31,277.58	\$ 6,000.00	\$ 6,000.00
420	Rent - Land and Buildings		\$ 54,265.98	\$ 52,000.00	\$ 52,000.00
1744	Plan Review and Inspections		\$ 86,166.42	\$ 3,000.00	\$ 100,000.00
1940	Miscellaneous	(Fire Recovery, credit card incentive, et	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
1940	Miscellaneous (WPD Reimb Salaries)		\$ 58,000.00	\$ 58,000.00	
1940	Miscellaneous (Forestry Grants)		\$ 1,285,252.99	\$ 689,000.00	\$ 163,000.00
1940	Miscellaneous (Admin Income)		\$ 200,811.74	\$ 276,000.00	\$ 25,000.00
1942	Miscellaneous Reimbursements		\$ 31,296.57	\$ 14,500.00	\$ 17,000.00
1947	Insurance Dividend		\$ -	\$ 2,500.00	\$ 2,500.00
1686	Reimbursement for Services to CTESOA		\$ 680,148.74	\$ 700,000.00	\$ 945,000.00
		Subtotal	\$ 7,296,658.18	\$ 6,667,639.00	\$ 6,345,240.00
350	Fund Balance from 2018/19			\$ 13,140.37	\$ 350,000.00
317	Designated Reserve-Vacation/SL			\$ 155,000.00	
	Transfer from Development Fees		\$ -		
Page 1		TOTAL REVENUE	\$ 7,296,658.18	\$ 6,835,779.37	\$ 6,695,240.00

EXPENSES - WAGES & BENEFITS				Actual Final	Final Budget	Final Budget
				2018/19	2018/19	2019/20
3000	Base Salaries			\$ 3,295,504.45	\$ 3,322,000.00	\$ 3,366,876.00
3001	Seasonal Employees - WPD/VHR			\$ 4,531.50	\$ 49,920.00	\$ -
3002	Overtime			\$ 440,988.06	\$ 175,000.00	\$ 175,000.00
	Overtime - Strike Team					
3004	Other Compensation - Out of Grade Pay			\$ 47,604.33	\$ 25,000.00	\$ 175,000.00
	Vacation Payoff			\$ 61,797.52	\$ 133,080.91	\$ 50,000.00
	Sick Leave Payoff			\$ 72,813.53	\$ 129,947.46	\$ 50,000.00
	Subtotal - Wages & Compensation			\$ 3,923,239.39	\$ 3,834,948.37	\$ 3,816,876.00
3020	PERS Retirement			\$ 978,787.20	\$ 1,000,000.00	\$ 1,180,231.00
3021	OASDI	(6.2% - seasonal only)		\$ 188.74	\$ 900.00	
3022	Medicare	(1.45%)		\$ 55,192.46	\$ 45,057.00	\$ 52,000.00
3040	PERS Health/Guardian Dental			\$ 112,282.42	\$ 100,000.00	\$ 180,000.00
3041	Employer's Share Unemployment			\$ -	\$ 15,000.00	\$ -
3060	Worker's Compensation Insurance			\$ 248,174.00	\$ 248,886.00	\$ 296,509.00
5060	PERS Side Fund Principal			\$ 209,038.04	\$ 209,038.04	\$ -
5100	PERS Side Fund Interest			\$ 4,199.20	\$ 4,199.20	\$ -
	Subtotal - Benefits			\$ 1,607,862.06	\$ 1,623,080.24	\$ 1,708,740.00
	Total - Salaries and Benefits			\$ 5,531,101.45	\$ 5,458,028.61	\$ 5,525,616.00

EXPENSES - OPERATIONS		Actual Final	Final Budget	Final Budget
		2018/19	2018/19	2019/20
4020	Clothing and PPE	\$ 33,077.44	\$ 24,500.00	\$ 60,000.00
		\$ 33,077.44	\$ 24,500.00	\$ 60,000.00
4040	Communications			
	Telephone service	\$ 14,094.51	\$ 17,000.00	\$ 18,000.00
	Dispatch service	\$ 18,353.97	\$ 23,000.00	\$ 47,400.00
		\$ 32,448.48	\$ 40,000.00	\$ 65,400.00
4080	Household Expense			
	Towels, soap, waxes, kitchen supplies, etc	\$ 1,538.19	\$ 2,500.00	\$ 2,600.00
		\$ 1,538.19	\$ 2,500.00	\$ 2,600.00
4100	Insurance			
	Liability, vehicles, E&O	\$ 25,239.20	\$ 24,000.00	\$ 24,000.00
		\$ 25,239.20	\$ 24,000.00	\$ 24,000.00
4140	Maintenance-Equipment			
	Tires, batteries, engine overhaul, pump repair, maintenance contracts, office equipment repair, motor oil, grease, SCBA certification, etc	\$ 168,918.48	\$ 90,500.00	\$ 150,000.00
	JPA Maintenance	\$ 53,633.72	\$ 30,000.00	\$ 40,000.00
		\$ 222,552.20	\$ 120,500.00	\$ 190,000.00
4180	Maintenance-Structure & Grounds			
	Painting, grounds upkeep, insulating, window repair, carpet etc.	\$ 18,187.79	\$ 5,000.00	\$ 37,000.00
		\$ 18,187.79	\$ 5,000.00	\$ 37,000.00
4200	Medical Supplies			
	Resuscitator oxygen, splints, bandages, defib, etc.	\$ -	\$ -	\$ -
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EXPENSES - OPERATIONS			Actual Final	Final Budget	Final Budget
			2018/19	2018/19	2019/20
4220	Memberships				
	Special Districts, NFPA, Cal-Chiefs, El Dorado				
	County Chiefs, Training Officers,				
	Fire Prevention Officers, CalStar		\$ 6,565.33	\$ 6,000.00	\$ 6,000.00
			\$ 6,565.33	\$ 6,000.00	\$ 6,000.00
4260	Office Expense				
	Stationary, postage, paper, pencils, duplicating				
	supplies, file cabinets, computer supplies.		\$ (340.39)	\$ 6,500.00	\$ 6,500.00
			\$ -	\$ -	\$ -
			\$ (340.39)	\$ 6,500.00	\$ 6,500.00
4300	Professional & Specialized Services				
	Forestry Grant Expenses		\$ 200,840.87	\$ 689,000.00	
	Forestry Grant Indirect Expenses		\$ -	\$ -	\$ -
	Legal expense		\$ 13,591.50	\$ 12,000.00	\$ 12,000.00
	Annual audit		\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
	Medical expenses (physicals/body scan)		\$ 16,502.42	\$ 18,000.00	\$ 25,000.00
	Other professional services		\$ 130,152.46	\$ 50,000.00	\$ 50,000.00
			\$ 370,087.25	\$ 778,000.00	\$ 96,000.00
4400	Legal Notices				
	Legal advertising, bid notices, flyers, etc.		\$ 1,531.91	\$ 3,000.00	\$ 3,000.00
			\$ 1,531.91	\$ 3,000.00	\$ 3,000.00
4420	Rent-Equipment				
	Sandblaster, paint sprayers, special tools, etc.		\$ 12,000.00	\$ -	\$ -
			\$ 12,000.00	\$ -	\$ -
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EXPENSES - OPERATIONS			Actual Final	Final Budget	Final Budget
			2018/19	2018/19	2019/20
4460	Small Tools				
	Saws, drills, wrenches, garden hose, scan tool		\$ 2,688.28	\$ 3,000.00	\$ 5,000.00
			\$ 2,688.28	\$ 3,000.00	\$ 5,000.00
4500	Special Department Expense				
	Safety		\$ 295.00	\$ 6,000.00	\$ 2,000.00
	Fire Prevention		\$ 250.00	\$ 6,000.00	\$ 12,000.00
	Training		\$ 15,619.13	\$ 15,000.00	\$ 27,000.00
	Hose, Hose Testing, Snow Stakes		\$ 4,906.22	\$ 5,000.00	\$ 25,000.00
	Technical Rescue Equipment (Rope, Ice, Water)		\$ -	\$ 2,500.00	\$ 2,500.00
	Engine Equipment		\$ 3,255.52	\$ 8,000.00	\$ 22,800.00
	Interns		\$ 1,800.00	\$ 4,500.00	\$ 4,500.00
	Honor Guard				\$ 5,000.00
	Miscellaneous		\$ 65,809.82	\$ 23,000.00	\$ 25,000.00
			\$ 91,935.69	\$ 70,000.00	\$ 125,800.00
4600	Transportation & Travel				
	Gasoline, diesel, mileage, credit card accounts		\$ 83,104.34	\$ 75,000.00	\$ 75,000.00
	Lodging, conference fees and expense, school exp.				
	Fuels crew travel				
			\$ 83,104.34	\$ 75,000.00	\$ 75,000.00
4620	Utilities				
	Water service, natural gas, sewer fees,		\$ 35,808.53	\$ 35,000.00	\$ 38,000.00
	electricity		\$ 35,808.53	\$ 35,000.00	\$ 38,000.00
TOTAL OPERATIONS			\$ 936,424.24	\$ 1,193,000.00	\$ 734,300.00
TOTAL SALARIES, BENEFITS & OPERATIONS			\$ 6,467,525.69	\$ 6,748,423.24	\$ 6,259,916.00
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EXPENSES - OPERATIONS		Actual Final	Final Budget	Final Budget
		2018/19	2018/19	2019/20
FIXED ASSETS				
6020	Buildings & Grounds	\$ -	\$ 6,000.00	\$ 35,700.00
		\$ -	\$ 6,000.00	\$ 35,700.00
6040	Equipment			
	Computers (software, fax, copier)	\$ 3,009.40	\$ 5,000.00	\$ 5,000.00
	CO Detector	\$ 10,978.11	\$ -	\$ -
	Generator			
	Pagers/Radios	\$ 24,895.44	\$ 15,000.00	\$ 15,000.00
	Chief Vehicles	\$ -	\$ -	\$ -
	Refridgerator	\$ 1,222.30	\$ -	\$ 2,500.00
	Compressors		\$ 2,800.00	\$ 15,000.00
	SCBAs	\$ -	\$ -	\$ 50,000.00
	Masks/Fit Test			
	other	\$ 22,875.94		
	snow blower			\$ 4,000.00
		\$ 62,981.19	\$ 22,800.00	\$ 91,500.00
TOTAL FIXED ASSETS		\$ 62,981.19	\$ 28,800.00	\$ 127,200.00
7300	Contingency			\$ 8,124.00
RESERVES				
317	Transfer to Reserves Comp Absences		\$ 101,907.76	\$ 300,000.00
TOTAL BUDGET		\$ 6,530,506.88	\$ 6,879,131.00	\$ 6,695,240.00
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