

**LAKE VALLEY
FIRE PROTECTION DISTRICT**



**FISCAL YEAR
2020/2021
FINAL BUDGET**

Amended November 12, 2020

FINAL BUDGET					
LAKE VALLEY FIRE PROTECTION DISTRICT BUDGET 2020/2021					
INCOME			Actual Final	Final Budget	Final Budget
			2019/20	2019/20	2020/21
100	Property Taxes Income - Current Secured		\$ 4,760,674.20	\$ 4,766,267.00	\$ 5,003,575.00
	Property Tax Administration Fee		\$ (103,393.00)	\$ (103,393.00)	\$ (111,634.00)
110	Property Taxes Income - Current Unsecured		\$ 82,736.15	\$ 85,730.00	\$ 90,145.00
120/130	Property Tax - Prior Secured/Unsecured		\$ 2,045.88	\$ 640.00	\$ 640.00
140/150	Supplemental Prop Tax - Current / Prior		\$ 140,499.27	\$ 49,400.00	\$ 49,400.00
820	Homeowner Prop Tax Relief		\$ 40,276.40	\$ 39,678.00	\$ 39,139.00
175	Direct Assessment Taxes		\$ 151,515.80	\$ 156,620.00	\$ 157,100.00
2000	Sale of Fixed Assets				\$ -
360	P&C on Delinquent Taxes		\$ 1,486.27		
400	Interest		\$ 34,475.53	\$ 6,000.00	\$ 26,666.06
420	Rent - Land and Buildings		\$ 51,665.40	\$ 52,000.00	\$ 54,000.00
1744	Plan Review and Inspections		\$ 286,485.00	\$ 100,000.00	\$ 250,000.00
1940	Miscellaneous	(Wittman)		\$ 40,000.00	\$ 25,000.00
1940	Miscellaneous (credit card incentive, investment income)		\$ 1,271,927.68		\$ 15,428.75
1940	Miscellaneous (Strike Team)			\$ 163,000.00	\$ 146,691.62
1940	Miscellaneous (Admin Income)			\$ 25,000.00	\$ 25,524.45
1942	Miscellaneous Reimbursements		\$ 4,191.31	\$ 17,000.00	\$ 25,000.00
1940	Grant Revenue		\$ -	\$ 2,500.00	\$ 338,121.27
1686	Reimbursement for Services to CTESOA		\$ 899,915.52	\$ 945,000.00	\$ 1,030,664.04
		Subtotal	\$ 7,624,501.41	\$ 6,345,442.00	\$ 7,165,461.19
350	Fund Balance from 2019/20			\$ 350,000.00	\$ 250,000.00
Page 1		TOTAL REVENUE	\$ 7,624,501.41	\$ 6,695,442.00	\$ 7,415,461.19

EXPENSES - WAGES & BENEFITS				Actual Final	Final Budget	Final Budget
				2019/20	2019/20	2020/21
3000	Base Salaries			\$ 3,381,627.98	\$ 3,366,876.00	\$ 3,075,639.41
3001	Temp Employees			\$ 3,500.00		\$ -
3002	Overtime			\$ 261,748.53	\$ 175,000.00	\$ 179,576.17
3004	Other Compensation - Out of Grade Pay					\$ 17,110.60
3005	Tahoe Differential			\$ 68,726.70		\$ 62,997.48
	Comp Time			\$ 186,016.39	\$ 175,000.00	\$ 5,488.32
	Vacation Payoff				\$ 50,000.00	\$ 40,249.88
	Sick Leave Payoff				\$ 50,000.00	\$ 110,160.79
	Subtotal - Wages & Compensation			\$ 3,901,619.60	\$ 3,816,876.00	\$ 3,491,222.65
3020	PERS Retirement			\$ 1,171,361.59	\$ 1,180,231.00	\$ 538,018.52
	UAL					\$ 660,098.00
3021	OASDI	(6.2% - seasonal only)		\$ 1,591.57		\$ 635.98
3022	Medicare	(1.45%)		\$ 50,728.51	\$ 52,000.00	\$ 46,789.16
3040	PERS Health/Guardian Dental			\$ 156,808.19	\$ 180,000.00	\$ 92,405.82
3040	Vision					\$ 6,877.00
3060	Worker's Compensation Insurance			\$ 296,509.00	\$ 296,509.00	\$ 273,588.00
	Subtotal - Benefits			\$ 1,676,998.86	\$ 1,708,740.00	\$ 1,618,412.48
	Total - Salaries and Benefits			\$ 5,578,618.46	\$ 5,525,616.00	\$ 5,109,635.13

EXPENSES - OPERATIONS		Actual Final	Final Budget	Final Budget
		2019/20	2019/20	2020/21
4020	Clothing and PPE	\$ 37,258.50	\$ 60,000.00	\$ 28,000.00
		\$ 37,258.50	\$ 60,000.00	\$ 28,000.00
4040	Communications			
	Telephone service	\$ 8,791.22	\$ 18,000.00	\$ 18,000.00
	Dispatch service	\$ 22,000.00	\$ 47,400.00	\$ 22,000.00
		\$ 30,791.22	\$ 65,400.00	\$ 40,000.00
4080	Household Expense			
	Towels, soap, waxes, kitchen supplies, etc	\$ 3,753.82	\$ 2,600.00	\$ 3,500.00
		\$ 3,753.82	\$ 2,600.00	\$ 3,500.00
4100	Insurance			
	Liability, vehicles, E&O LTD, Life	\$ 31,792.00	\$ 24,000.00	\$ 35,000.00
		\$ 31,792.00	\$ 24,000.00	\$ 35,000.00
4140	Maintenance-Equipment			
	Tires, batteries, engine overhaul, pump repair, maintenance contracts, office equipment repair, motor oil, grease, SCBA certification, etc	\$ 124,753.05	\$ 150,000.00	\$ 167,000.00
	JPA Maintenance	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
		\$ 164,753.05	\$ 190,000.00	\$ 207,000.00
4180	Maintenance-Structure & Grounds			
	Painting, grounds upkeep, insulating, window repair, carpet etc.	\$ 49,376.97	\$ 37,000.00	\$ 33,600.00
		\$ 49,376.97	\$ 37,000.00	\$ 33,600.00
4200	Medical Supplies			
	Resuscitator oxygen, splints, bandages, defib, etc.	\$ 1,444.49	\$ -	\$ 56,091.99
Page 3		\$ 1,444.49	\$ -	\$ 56,091.99

EXPENSES - OPERATIONS			Actual Final	Final Budget	Final Budget
			2019/20	2019/20	2020/21
4220	Memberships				
	Special Districts, NFPA, Cal-Chiefs, El Dorado				
	County Chiefs, Training Officers,			jpa	\$ 1,698.30
	Fire Prevention Officers, CalStar		\$ 7,983.76	\$ 6,000.00	\$ 16,000.00
			\$ 7,983.76	\$ 6,000.00	\$ 17,698.30
4260	Office Expense				
	Stationary, postage, paper, pencils, duplicating			computers	\$ 2,868.96
	supplies, file cabinets, computer supplies, printing.		\$ 16,472.08	\$ 6,500.00	\$ 10,572.20
			\$ -	jpa	\$ 22,458.92
			\$ 16,472.08	\$ 6,500.00	\$ 35,900.08
4300	Professional & Specialized Services				
	Forestry Grant Expenses		\$ 850,525.10		\$ 318,764.99
	Strike team expenses		\$ -	\$ -	\$ 146,691.62
	Legal expense		\$ 18,473.50	\$ 12,000.00	\$ 75,000.00
	Annual audit		\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
	Medical expenses (physicals)		\$ 15,000.00	\$ 25,000.00	\$ 25,000.00
	Other professional services		\$ 50,000.00	\$ 50,000.00	\$ 51,600.00
			\$ 942,998.60	\$ 96,000.00	\$ 626,056.61
4400	Legal Notices				
	Legal advertising, bid notices, flyers, etc.		\$ 931.60	\$ 3,000.00	\$ 5,000.00
			\$ 931.60	\$ 3,000.00	\$ 5,000.00
4420	Rent-Equipment				
	Sandblaster, paint sprayers, special tools, etc.		\$ 31,071.89	\$ -	\$ 14,000.00
			\$ 31,071.89	\$ -	\$ 14,000.00
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EXPENSES - OPERATIONS			Actual Final	Final Budget	Final Budget
			2019/20	2019/20	2020/21
4460	Small Tools				
	Saws, drills, wrenches, garden hose, scan tool		\$ 15,842.41	\$ 5,000.00	\$ 51,709.74
			\$ 15,842.41	\$ 5,000.00	\$ 51,709.74
4500	Special Department Expense				
	Safety		\$ -	\$ 2,000.00	\$ 4,200.00
	Fire Prevention		\$ 10,000.00	\$ 12,000.00	\$ 6,000.00
	Training		\$ 18,000.00	\$ 27,000.00	\$ 25,000.00
	Hose, Hose Testing, Snow Stakes		\$ 10,000.00	\$ 25,000.00	\$ 15,000.00
	Technical Rescue Equipment (Rope, Ice, Water)		\$ 1,241.70	\$ 2,500.00	\$ 5,000.00
	Engine Equipment		\$ -	\$ 22,800.00	\$ 12,000.00
	Interns		\$ -	\$ 4,500.00	\$ 1,000.00
	Honor Guard		\$ 5,000.00	\$ 5,000.00	\$ 2,000.00
	Miscellaneous		\$ 15,000.00	\$ 25,000.00	\$ 25,000.00
			\$ 59,241.70	\$ 125,800.00	\$ 95,200.00
4600	Transportation & Travel				
	Gasoline, diesel, mileage, credit card accounts		\$ 63,769.20	\$ 75,000.00	\$ 53,140.42
	Lodging, conference fees and expense, school exp.			jpa	\$ 9,506.84
	Fuels crew travel				\$ 10,289.73
			\$ 63,769.20	\$ 75,000.00	\$ 72,936.99
4620	Utilities				
	Water service, natural gas, sewer fees,		\$ 33,864.93	\$ 38,000.00	\$ 35,000.00
	electricity		\$ 33,864.93	\$ 38,000.00	\$ 35,000.00
TOTAL OPERATIONS			\$ 1,491,346.22	\$ 734,300.00	\$ 1,356,693.71
TOTAL SALARIES, BENEFITS & OPERATIONS			\$ 7,069,964.62	\$ 6,259,916.00	\$ 6,466,328.84
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EXPENSES - OPERATIONS				Actual Final	Final Budget	Final Budget
				2019/20	2019/20	2020/21
FIXED ASSETS						
6020	Buildings & Grounds				\$ 35,700.00	\$ 28,000.00
				\$ -	\$ 35,700.00	\$ 28,000.00
6040	Equipment					
	Computers (software, fax, copier)			\$ 5,000.00	\$ 5,000.00	\$ 16,675.00
	CO Detector			\$ -	\$ -	
	Generator					
	Pagers/Radios			\$ 8,200.72	\$ 15,000.00	
	Chief Vehicles			\$ -	\$ -	\$ -
	Refrigerator			\$ 2,500.00	\$ 2,500.00	\$ -
	Compressors				\$ 15,000.00	\$ 15,000.00
	SCBAs			\$ 50,000.00	\$ 50,000.00	\$ 50,231.40
	BC Lease Payment			\$ 20,000.00		\$ 19,071.89
	Extrication Equipment					
	snow blower			\$ 4,000.00	\$ 4,000.00	
				\$ 89,700.72	\$ 91,500.00	\$ 100,978.29
TOTAL FIXED ASSETS				\$ 89,700.72	\$ 127,200.00	\$ 128,978.29
7300	Contingency				\$ 8,124.00	
RESERVES						
317	Transfer to Reserves Comp Absences				\$ 300,000.00	\$ 150,000.00
319	Transfer to Reserves Public Safety					\$ 570,154.06
321	Transfer to Reserves Other					\$ 100,000.00
TOTAL BUDGET				\$ 7,159,665.34	\$ 6,695,240.00	\$ 7,415,461.19
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