

COPPEROPOLIS FIRE PROTECTION DISTRICT
370 MAIN STREET Copperopolis, CA 95228 209 785-2393 – FAX 209 785-2423

BOARD OF DIRECTORS
REGULAR MEETING AGENDA

September 12, 2024
6:30 P.M.

MEMBERS OF THE BOARD

Director John Maness, Director Joe Peery, Director James Valencia, Director Richard McCarty, Director Kathy Northington
CONCERNING PUBLIC COMMENT

The Board of Directors offers the public to speak to specific agenda items during the time the agenda item is discussed by the Board. The Board also allows the opportunity for the public to speak on non-agenda items during "public comments" prior to the conclusion of the meeting. Comments are limited to five minutes per individual and five minutes for speakers representing an organization. The Board may not make any decision related to non-agenized items until the next Board meeting.

AGENDA

Pledge of Allegiance

I. Call To Order – Roll Call

II. Consent Calendar – Discussion/Action

A. Minutes From August 8 Regular Meeting, August 22 Special Meeting

D. Financial

1. Monthly Financial Report – June 2024

III. Correspondence

None.

IV. Comments/Questions

A. Board Members

B. Copperopolis Volunteer Fire Association

C. Citizen Emergency Response Team

V. Public Comment

VI. New Business

A. Discussion/Action: The Board will Review and Possibly Adopt the Final Budget Attestations For Fiscal Year 2024-2025.

B. Discussion/Action: The Board will Review and Possibly Adopt Resolution 2024-07 Declaring items no longer usable and/or Required by the District as Surplus.

VII. Administrative Report

A. Fire Chief

VIII. Adjournment

Next Regular Board Meeting – October 10th @ 6:30 P.M.

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 6/30/2024**

Fund 2220 Copperopolis Fire

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	833,867.15
1007	Outstanding Checks	(750.00)
1016	Imprest Cash	90,337.65
Total Assets		\$923,454.80
 <u>Liabilities</u>		
2091	Accts Payable - Staledated Cks	2,564.62
Total Liabilities		\$2,564.62
 <u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	(111,544.81)
3040	Reserve - General	6,606.00
3041	Reserve - Other	172,009.00
3043	Reserve for Imprest Cash	90,377.65
3046	Reserve for Buildings	272,487.00
3047	Reserve for Equipment	117,016.00
3050	Reserve - Special Purpose	24,350.00
3054	Reserve-Retiree Medical	40,000.00
Total Fund Balance		\$611,300.84
Year-to-Date Revenues		\$2,206,141.33
Year-to-Date Expenditures		\$1,896,551.99
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
Total Fund Equity		\$920,890.18
Total Liabilities and Fund Equity		\$923,454.80

COMBINED REVENUE ACCOUNT SUMMARY SHEET

JUNE

2024

REVENUE ACCOUNT	Account No.	Final Budget	RECEIVED June	Received Year-To-Date	Balance YTD Balance	% Received Year-To-Date
FIRE OPERATIONS:						
Property Tax - Current Secured	4010-O	\$1,087,292.00	\$58,189.26	\$1,128,693.85	-\$41,401.85	103.81%
Administrative Fee (SB2557)	4013-O	-\$21,091.00		-\$21,107.65	\$16.65	100.08%
Unitary Tax	4015-O	\$25,295.00		\$25,598.56	-\$303.56	101.20%
Supplemental Tax - Current Secured	4017-O	\$25,876.00	\$3,566.93	\$31,176.10	-\$5,300.10	120.48%
Property Tax - Current Unsecured	4020-O	\$23,460.00	\$81.24	\$21,005.69	\$2,454.31	89.54%
Supplemental Tax - Current Unsecured	4027-O	\$1,205.00	\$465.82	\$1,282.30	-\$77.30	106.41%
Prior Unsecured Taxes	4040-O	\$1,974.00	\$64.14	\$908.00	\$1,066.00	46.00%
Transient Occupancy Taxes	4027-O	\$75,798.00	\$16,152.50	\$74,571.44	\$1,226.56	98.38%
Special District Fire Tax - Paramedic	4077-P	\$244,050.00	\$13,003.12	\$257,925.00	-\$13,875.00	105.69%
Special District Fire Tax - Fire	4077-F	\$244,050.00	\$13,003.12	\$257,925.00	-\$13,875.00	105.69%
Interest	4300-O	\$2,000.00	\$5,397.05	\$11,879.66	-\$9,879.66	593.98%
State Grant	4455-O	\$31,870.00		\$21,112.17	\$10,757.83	66.24%
HOPTR	4463-O	\$9,189.00		\$8,284.86	\$904.14	90.16%
State Aid for Public Safety Prop 172	4472-O	\$32,435.00	\$7,817.57	\$34,184.42	-\$1,749.42	105.39%
State Firefighter Reimbursement	4542-O	\$75,000.00		\$130,390.45	-\$55,390.45	0.00%
State District Equipment Reimb	4543-O	\$53,000.00		\$89,724.96	-\$36,724.96	0.00%
State Other Aid	4580-O	\$0.00		-\$116.00	\$116.00	0.00%
Exaction Fees	4648-O	\$11,706.00		\$9,310.00	\$2,396.00	79.53%
Non-secured Solid Waste	4664-O	\$0.00		\$0.00	\$0.00	0.00%
Charges for Current Services	4679-O	\$20,425.00		\$10,110.00	\$10,315.00	0.00%
Training Fees	4689-O	\$0.00		\$4,000.00	-\$4,000.00	0.00%
Gifts/Donations	4707-O	\$0.00	\$100.00	\$1,120.00	-\$1,120.00	0.00%
Refund - Miscellaneous	4708-O	\$0.00		\$0.00	\$0.00	0.00%
Other Revenue	4712-O	\$0.00		\$0.00	\$0.00	0.00%
Miscellaneous Revenue	4713-O	\$0.00		\$0.00	\$0.00	0.00%
Refunds - Insurance	4743-O	\$50,000.00	\$2,432.44	\$73,119.93	-\$23,119.93	146.24%
Contr from Other Govts	4799-O	\$0.00		\$22,242.59	-\$22,242.59	0.00%
Sale of Surplus Property	4800-O	\$0.00		\$12,800.00	-\$12,800.00	0.00%
TOTAL		\$1,993,534.00	\$120,273.19	\$2,206,141.33	-\$212,607.33	110.66%

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ALL ACCOUNTS SUMMARY		JUNE													2024		
ACCOUNT	No.	FINAL BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	Year-To-Date	ACCOUNT BALANCE	% Disbursed YTD
Salaries/Wages - Permanent	5001	847,063.00	\$63,934.78	\$58,118.00	\$95,124.06	\$57,894.69	\$69,820.46	\$57,481.37	\$105,185.93	\$59,046.57	\$35,778.29	\$58,665.74	\$80,108.83	\$27,242.15	\$768,400.87	\$78,662.13	91%
Extra Hire	5002	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
Extra Hire - Special Purpose	5003	197,526.00	\$14,555.88	\$15,630.07	\$16,959.75	\$10,731.57	\$11,105.86	\$8,987.11	\$16,201.43	\$10,220.86	\$4,610.93	\$9,754.37	\$13,681.06	\$5,241.60	\$137,680.49	\$59,845.51	70%
Extra Hire - Strike Teams	5004	75,000.00	\$887.24	\$0.00	\$21,853.45	\$0.00	\$180.79	\$0.00	\$0.00	\$0.00	\$8,305.63	\$0.00	\$0.00	\$732.41	\$31,959.52	\$43,040.48	0%
PERS - EMPLOYEE	5050	299,405.00	\$19,204.08	\$19,311.68	\$24,586.79	\$19,637.80	\$22,564.07	\$19,525.45	\$24,247.88	\$19,912.35	\$14,922.45	\$20,262.15	\$23,743.59	\$14,050.98	\$241,969.27	\$57,435.73	81%
Insurance - Group Health	5055	100,500.00	\$9,927.02	\$7,126.46	\$12,209.05	\$7,099.84	\$10,031.60	\$7,021.88	\$13,664.72	\$4,615.40	\$7,839.72	\$7,387.39	\$13,879.33	\$6,882.40	\$107,684.81	-\$7,184.81	107%
Safety Clothing	5111	29,950.00	\$75.92	\$162.51	\$607.04	\$0.00	\$235.98	\$35.00	\$188.74	\$261.50	\$18.19	\$16.06	\$0.00	\$0.00	\$1,600.94	\$28,349.06	5%
Communications-Radios	5121	9,000.00	\$213.37	\$0.00	\$30.19	\$0.00	\$0.00	\$0.00	\$63.35	\$5,064.84	\$0.00	\$119.11	\$617.50	\$0.00	\$6,108.36	\$2,891.64	68%
Communications-Phone	5124	5,400.00	\$410.11	\$410.01	\$411.29	\$414.06	\$414.11	\$414.30	\$462.18	\$459.98	\$453.77	\$469.02	\$414.45	\$50.44	\$4,783.72	\$616.28	89%
Food - Fire Line Meals	5131	3,000.00	\$673.62	\$137.03	\$245.02	\$110.10	\$56.87	\$141.22	\$578.05	\$0.00	\$0.00	\$1,705.83	\$495.38	\$211.40	\$4,354.52	-\$1,354.52	145%
Housekeeping	5141	16,400.00	\$1,447.99	\$1,861.43	\$2,010.88	\$618.65	\$1,262.74	\$1,355.10	\$2,759.41	\$1,172.34	\$900.56	\$586.17	\$2,065.77	\$586.17	\$16,627.21	-\$227.21	101%
Insurance-Prop/Liability	5151	47,000.00	\$0.00	\$0.00	\$972.00	\$0.00	\$21,563.17	\$27,062.80	\$0.00	\$33.91	\$0.00	\$0.00	\$0.00	\$0.00	\$49,631.88	-\$2,631.88	106%
Insurance-Workers Comp	5153	102,176.00	\$102,175.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$102,175.00	\$1.00	100%
Maintenance-Apparatus	5181	72,800.00	\$6,583.55	\$13,093.89	\$500.70	\$2,355.23	\$13,208.72	\$5,982.01	\$2,972.56	\$7,692.00	\$2,635.46	\$4,101.26	\$13,513.60	\$1,261.08	\$73,900.06	-\$1,100.06	102%
Building Maintenance	5201	13,310.00	\$327.14	\$48.00	\$508.69	\$4,469.29	\$3,386.51	\$288.09	\$686.31	\$440.84	\$632.16	\$411.13	\$96.71	\$1,782.41	\$13,077.28	\$232.72	98%
Emergency Care/Rescue	5211	24,000.00	\$875.56	\$1,191.22	\$1,880.25	\$1,075.91	\$821.73	\$436.03	\$2,560.99	\$251.47	\$1,405.65	\$605.81	\$2,584.13	\$0.00	\$13,688.75	\$10,311.25	57%
Memberships	5221	13,185.00	\$400.00	\$0.00	\$5,850.00	\$5,575.57	\$120.00	\$0.00	\$3,731.05	\$0.00	\$1,814.40	\$0.00	\$2,400.00	\$0.00	\$19,891.02	-\$6,706.02	151%
Office Expense	5241	6,600.00	\$696.43	\$297.70	\$1,303.98	-\$726.57	\$229.32	\$209.27	\$178.40	\$80.87	\$540.24	\$138.68	\$852.60	\$99.00	\$3,899.92	\$2,700.08	59%
Professional Services	5271	23,820.00	\$1,551.10	\$2,579.35	\$2,895.10	\$2,513.90	\$2,498.90	\$2,507.60	\$4,995.50	\$2,485.85	\$374.45	\$4,658.55	\$11,800.85	\$423.89	\$39,285.04	-\$15,465.04	165%
Legal Notice/Publication	5381	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
Rents & Leases	5391	1,850.00	\$304.38	\$83.82	\$0.00	\$152.19	\$0.00	\$161.96	\$693.53	\$167.42	\$0.00	\$0.00	\$0.00	\$102.19	\$1,665.49	\$184.51	90%
Small Tools/FF Equip	5401	18,925.00	\$423.83	\$2,010.11	\$3,134.84	\$1,438.86	\$96.07	\$235.93	\$0.00	\$128.67	\$0.00	\$2,429.18	\$591.92	\$3,201.96	\$13,691.37	\$5,233.63	72%
Bank Charges	5403	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
Special District Expense	5411	11,600.00	\$120.30	\$0.00	\$145.59	\$330.00	\$0.00	\$2,717.70	\$5,083.68	\$421.75	\$0.00	\$2,580.00	\$835.49	\$196.64	\$12,431.15	-\$831.15	107%
Training	5422	16,500.00	\$592.00	\$2,650.00	\$919.20	\$1,680.00	\$2,529.47	\$820.00	\$3,608.04	\$804.80	\$1,292.06	\$587.75	\$156.83	\$1,232.50	\$16,872.65	-\$372.65	102%
Transportation Fuel	5480	30,300.00	\$4,594.25	\$24.04	\$5,459.37	\$2,866.01	\$298.83	\$2,866.00	\$2,002.24	\$0.00	\$4,372.64	\$784.73	\$2,431.71	\$2,878.60	\$28,578.42	\$1,721.58	94%
Utilities - Water/Sewer	5501	18,850.00	\$1,125.31	\$1,576.69	\$1,501.46	\$1,543.72	\$1,419.41	\$1,084.49	\$1,653.62	\$2,025.21	\$892.72	\$1,388.17	\$927.35	\$1,168.33	\$16,306.48	\$2,543.52	87%
LAFCO Fee	5627	1,179.00	\$0.00	\$1,178.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,178.94	\$0.06	100%
Structures	5640	8,750.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,903.57	\$315.44	\$361.41	-\$91.91	\$0.00	\$256.25	\$7,744.76	\$1,005.24	89%
Equipment	5701	35,279.00	\$0.00	\$0.00	\$11,524.17	\$3,953.97	\$10,621.80	\$68,621.46	\$1,741.33	\$1,402.55	\$0.00	\$0.00	\$63,498.79	\$0.00	\$161,364.07	-\$126,085.07	0%
Fire Operations Fund Totals		2,029,368.00	\$231,098.86	\$127,490.95	\$210,632.87	\$123,734.79	\$172,466.41	\$207,954.77	\$200,163	\$117,004.62	\$87,151	\$116,559	\$234,696	\$67,600	\$1,896,551.99	\$132,816.01	93%

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OPERATIONS ACCOUNT SUMMARY SHEET			JUNE		2024	
ACCOUNT	No.	FINAL BUDGET	JUNE	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
Salaries/Wages - Permanent	5001	\$203,683.00	\$4,039.94	\$167,580.55	\$36,102.45	82%
Extra Hire	5002	\$0.00	\$0.00	\$0.00	\$0.00	0%
Extra Hire - Special Purpose	5003	\$135,570.00	\$0.00	\$75,362.12	\$60,207.88	56%
Extra Hire - Strike Teams	5004	\$75,000.00	\$732.41	\$31,959.52	\$43,040.48	0%
PERS - EMPLOYEE	5050	\$183,147.00	\$11,112.80	\$158,343.18	\$24,803.82	86%
Insurance - Group Health	5055	\$46,500.00	\$3,386.16	\$51,133.32	-\$4,633.32	110%
Safety Clothing	5111	\$29,950.00	\$0.00	\$1,600.94	\$28,349.06	5%
Communications-Radios	5121	\$9,000.00	\$0.00	\$6,108.36	\$2,891.64	68%
Communications-Phone	5124	\$5,400.00	\$50.44	\$4,783.72	\$616.28	89%
Food - Fire Line Meals	5131	\$3,000.00	\$211.40	\$4,354.52	-\$1,354.52	145%
Housekeeping	5141	\$16,400.00	\$586.17	\$16,627.21	-\$227.21	101%
Insurance-Prop/Liability	5151	\$37,600.00	\$0.00	\$49,631.88	-\$12,031.88	132%
Insurance-Workers Comp	5153	\$54,153.00	\$0.00	\$54,152.75	\$0.25	100%
Maintenance-Apparatus	5181	\$65,800.00	\$171.04	\$57,179.18	\$8,620.82	87%
Building Maintenance	5201	\$13,310.00	\$1,782.41	\$13,077.28	\$232.72	98%
Memberships	5221	\$13,185.00	\$0.00	\$19,891.02	-\$6,706.02	151%
Office Expense	5241	\$6,600.00	\$99.00	\$3,899.92	\$2,700.08	59%
Professional Services	5271	\$23,820.00	\$423.89	\$39,285.04	-\$15,465.04	165%
Legal Notice/Publication	5381	\$0.00	\$0.00	\$0.00	\$0.00	0%
Rents & Leases	5391	\$1,850.00	\$102.19	\$1,665.49	\$184.51	90%
Small Tools/FF Equip.	5401	\$18,925.00	\$3,201.96	\$13,691.37	\$5,233.63	72%
Bank Charges	5403	\$0.00	\$0.00	\$0.00	\$0.00	0%
Special District Expense	5411	\$11,600.00	\$196.64	\$12,431.15	-\$831.15	107%
Training	5422	\$13,500.00	\$1,232.50	\$16,872.65	-\$3,372.65	125%
Transportation Fuel	5480	\$25,300.00	\$2,103.11	\$20,704.32	\$4,595.68	82%
Utilities - Water/Sewer/Electrical	5501	\$18,850.00	\$1,168.33	\$16,306.48	\$2,543.52	87%
LAFCO Fee	5627	\$1,179.00	\$0.00	\$1,178.94	\$0.06	100%
Structures	5640	\$8,750.00	\$256.25	\$7,744.76	\$1,005.24	0%
Equipment	5701	\$35,279.00	\$0.00	\$161,364.07	-\$126,085.07	0%
Fire Operations Fund Totals		\$1,057,351.00	\$30,856.64	\$1,006,929.74	\$50,421.26	95%

OPERATIONS					JUNE	2024
CHECK REGISTER						
Check Date	JE Number	Paid to:	Description			Total
5001: SALARIES/WAGES			Full Time Employees/Benefits			
6/3/2024		COPPEROPOLIS FPD	PAYROLL 5/15-5/29/24 CHIEF	\$3,857.69		
6/3/2024		COPPEROPOLIS FPD	PAYROLL 5/15-5/29/24 SECRETARY	\$32.25		
6/3/2024		COPPEROPOLIS FPD	457 DEF COMP 5/15-5/29/24 SECRETARY	\$25.00		
6/3/2024		COPPEROPOLIS FPD	457 DEF COMP 5/15-5/29/24 CHIEF	\$125.00		
						\$4,039.94
5002: EXTRA HIRE			Mechanics & Duty Officers			
			NONE			
						\$0.00
5003: EXTRA HIRE - SPECIAL			Interns & Volunteers			
			NONE			
						\$0.00
5004: ST/TF			Strike Team			
6/3/2024		COPPEROPOLIS FPD	PAYROLL 5/15-5/29/24 ST/TF	\$732.41		
						\$732.41
5050 PERS EMPLOYEE			EMPLOYER CONTRIBUTION			
6/3/2024		COPPEROPOLIS FPD	CALPERS 5/15-5/29/24 CHIEF	\$1,152.56		
6/3/2024		COPPEROPOLIS FPD	UNFUNDED ACCRUED LIABILITY MAY	\$9,960.24		
						\$11,112.80
5055 INSURANCE - GROUP HEALTH						
6/3/2024		COPPEROPOLIS FPD	HEALTH 5/15-5/29/24 CHIEF & SECRETARY	\$858.09		
6/3/2024		US BANK	ASSURITY - CHIEF LIFE INSURANCE	\$52.29		
6/3/2024		US BANK	CANTRELL - INSURANCE	\$2,475.78		
						\$3,386.16
5111: SAFETY CLOTHING						
			NONE			
						\$0.00
5121: COMMUNICATIONS: RADIOS						
			NONE			
						\$0.00
5124: COMMUNICATIONS: TELEPHONE						
6/3/2024		US BANK	AT&T - CHIEF CELL	\$50.44		
						\$50.44
5131: FOOD/FIRE LINE MEALS						
6/3/2024		US BANK	IGA - FOOD FOR RT-130	\$82.42		
6/3/2024		US BANK	RALEYS - FOOD FOR TRAINING	\$60.06		
6/3/2024		US BANK	IGA - FOOD FOR FILL THE BOOT	\$68.92		
						\$211.40
5141: HOUSEHOLD EXPENSE						
6/3/2024		CINTAS	LINEN SERVICE & CLEANING SUPPLIES	\$586.17		
						\$586.17
5151: INSURANCE: PROPERTY/LIABILITY						
			NONE			
						\$0.00
5153: INSURANCE: WORKER'S COMPENSATION						
			NONE			
						\$0.00
5181: MAINTENANCE: APPARATUS						
6/3/2024		INTERSTATE	BATTERIES E238	\$343.16		
6/3/2024		INTERSTATE	FLEETRITE E233	\$77.16		
6/3/2024		INTERSTATE	NUT FOR E238	\$22.32		
6/3/2024		INTERSTATE	RETURN OF KIT E238	-\$429.00		
6/3/2024		TRUE VALUE	CARWASH	\$10.71		
6/3/2024		TRUE VALUE	TIRE PROTECTANT	\$28.71		
6/3/2024		TRUE VALUE	POLISH, WHEEL BUFF	\$31.28		

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OPERATIONS					JUNE	2024
CHECK REGISTER						
Check Date	JE Number	Paid to:	Description			Total
6/3/2024		US BANK	AMAZON - TABLET HOLDER	\$86.70		
						\$171.04
5201: BUILDING & GROUNDS MAINTENANCE						
6/3/2024		TRUE VALUE	DRYWALL SPADE, BRADS	\$69.21		
6/3/2024		RYAN CAREY	REIMBURSE FOR BASEBOARDS	\$49.71		
6/3/2024		TRUE VALUE	FILTER CARTRIDGE	\$45.02		
6/3/2024		TRUE VALUE	WALL PATCH	\$5.56		
6/3/2024		TRUE VALUE	FASTENERS RETURN	-\$4.41		
6/3/2024		TRUE VALUE	PAINT	\$63.51		
6/3/2024		TRUE VALUE	PICTURE KIT	\$5.03		
6/3/2024		TRUE VALUE	FASTENERS	\$13.80		
6/3/2024		TRUE VALUE	HOSE BAG	\$5.35		
6/3/2024		TRUE VALUE	CLOTHES LINE	\$17.14		
6/3/2024		TRUE VALUE	PASSAGE LEVER	\$28.95		
6/3/2024		TRUE VALUE	PATCH KIT	\$25.23		
6/3/2024		US BANK	AMAZON - FLAGS & FILTER	\$91.08		
6/3/2024		US BANK	SERVICE MASTER - REPAIR BATHROOM STA 2	\$1,367.23		
						\$1,782.41
5221: MEMBERSHIPS						
			NONE			
						\$0.00
5241: OFFICE EXPENSE						
6/1/2024		CALAVERAS COUNTY	SPECIAL DISTRICT POSTAGE	\$24.15		
6/3/2024		US BANK	USPS - STAMPS	\$68.00		
6/30/2024		CALAVERAS COUNTY	SPECIAL DISTRICT POSTAGE	\$6.85		
						\$99.00
5271: PROFESSIONAL SERVICES						
6/3/2024		COPPEROPOLIS FPD	PAYROLL 5/15-5/29/24 FEE	\$423.89		
						\$423.89
5381: LEGAL NOTICES/PUBLICATIONS						
			NONE			
						\$0.00
5391: RENTS & LEASES						
6/3/2024		XEROX	COPIER LEASE	\$102.19		
						\$102.19
5401: SMALL TOOLS/FF EQUIPMENT						
6/3/2024		COPPER AUTO	CHARGER	\$30.02		
6/3/2024		TRUE VALUE	STIHL LABOR	\$26.43		
6/3/2024		TRUE VALUE	FLOOR SCRAPER	\$96.46		
6/3/2024		TRUE VALUE	WEED EATER LINE	\$12.50		
6/3/2024		TRUE VALUE	MOTO MIX	\$85.78		
6/3/2024		LN CURTIS	VULCAN LANTERN	\$487.17		
6/3/2024		LN CURTIS	FLOW TEST	\$2,463.60		
						\$3,201.96
5403: BANK CHARGES						
			NONE			
						\$0.00
5411: SPECIAL DISTRICT EXPENSE						
6/3/2024		US BANK	HIRE RIGHT - BACKGROUND CHECKS	\$98.32		
6/3/2024		US BANK	HIRE RIGHT - BACKGROUND CHECKS	\$98.32		
						\$196.64
5422: TRAINING						
6/3/2024		US BANK	LOWES - MDF BOARD	\$384.12		
6/3/2024		US BANK	SUPPLY CACHE - PSYCHROMETER PARTS	\$72.14		
6/3/2024		US BANK	ANGELS CITY - COURSE 2E FEES	\$388.12		
6/3/2024		US BANK	ANGELS CITY - COURSE 2E FEES	\$388.12		
						\$1,232.50
5480: TRANSPORTATION FUEL						
6/3/2024		VALLEY PACIFIC	DIESEL FUEL	\$1,574.49		
6/3/2024		US BANK	SHELL - FUEL FOR C230	\$156.14		
6/3/2024		US BANK	GAS CITY - POV FUEL FOR PARTS PICK UP	\$150.00		
6/3/2024		US BANK	SHELL - POV FUEL FOR E238 DROP OFF	\$87.01		

OPERATIONS					JUNE		2024
CHECK REGISTER							
Check Date	JE Number	Paid to:	Description			Total	
6/3/2024		US BANK	SHELL - FUEL FOR C230	\$135.47			
						\$2,103.11	
5501: UTILITIES: WATER/SEWER							
6/1/2024		CPPA	POWER MAY	\$559.58			
6/30/2024		CPPA	POWER JUN	\$608.75			
						\$1,168.33	
5627: LAFCO Fee							
			NONE			\$0.00	
5640: STRUCTURES							
6/3/2024		US BANK	HOME DEPOT - DEPOSIT FOR FLOOR POLISHER	\$100.00			
6/3/2024		US BANK	HOME DEPOT - SAND DISCS	\$86.84			
6/3/2024		US BANK	HOME DEPOT - SAND DISCS	\$43.42			
6/3/2024		US BANK	HOME DEPOT - POLISHER FEE	\$58.56			
6/3/2024		US BANK	HOME DEPOT - RETURN OF DISCS	-\$32.57			
						\$256.25	
5701: EQUIPMENT							
			NONE			\$0.00	
						\$30,856.64	

PARAMEDIC ACCOUNT SUMMARY SHEET					JUNE		2024
ACCOUNT	No.	BUDGET	June	Year-To-Date	ACCOUNT BALANCE	% Disbursed	Year-To-Date
Salaries/Wages - Permanent	5001P	\$415,177.00	\$19,613.90	\$412,559.95	\$2,617.05	99%	
Extra Hire - Volunteer Intern	5003P	\$61,956.00	\$5,241.60	\$62,318.37	-\$362.37	101%	
PERS - EMPLOYEE	5050P	\$84,837.00	\$2,580.51	\$62,162.03	\$22,674.97	73%	
Insurance Group Health	5055P	\$30,000.00	\$2,573.16	\$33,474.49	-\$3,474.49	112%	
Insurance-Prop/Liability	5151P	\$9,400.00	\$0.00	\$0.00	\$9,400.00	0%	
Insurance-Workers Comp	5153P	\$23,500.00	\$0.00	\$23,500.25	-\$0.25	100%	
Maintenance: Apparatus	5181P	\$7,000.00	\$1,090.04	\$16,720.88	-\$9,720.88	239%	
Emergency Care/Rescue	5211P	\$24,000.00	\$0.00	\$13,688.75	\$10,311.25	57%	
Training	5422P	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	
Transportation Fuel	5480P	\$5,000.00	\$775.49	\$4,485.96	\$514.04	90%	
Fund Totals		\$663,870.00	\$31,874.70	\$628,910.68	\$34,959.32	95%	

PARAMEDICS				JUNE		2024	
CHECK REGISTER							
Check Date	JE Number	Paid to:	Description				Total
5001: SALARIES/WAGES							
6/3/2024		COPPEROPOLIS FPD	PAYROLL 5/15-5/29/24 PD MEDICS		\$13,939.62		
6/3/2024		COPPEROPOLIS FPD	PAYROLL 5/15-5/29/24 CAPTAIN/PARAMEDIC		\$4,366.49		
6/3/2024		COPPEROPOLIS FPD	CALPERS 5/15-5/29/24 PD MEDICS		\$1,207.79		
6/3/2024		COPPEROPOLIS FPD	457 DEF COMP 5/15-5/29/24 CAPTAIN/PARAMED		\$100.00		
							\$19,613.90
5003: EXTRA HIRE - SPECIAL			Interns & Volunteers				
6/3/2024		COPPEROPOLIS FPD	PAYROLL 5/15-5/29/24 FF RESERVES		\$5,241.60		
							\$5,241.60
5050: PERS EMPLOYEE			EMPLOYER CONTRIBUTION				
6/3/2024		COPPEROPOLIS FPD	CALPERS 5/15-5/29/24 PD MEDICS & CPT		\$2,580.51		
							\$2,580.51
5055: INSURANCE GROUP HEALTH							
6/3/2024		COPPEROPOLIS FPD	HEALTH 5/15-5/29/24 FF & ENG		\$923.08		
6/3/2024		US BANK	KAISER - SOWELL INSURANCE		\$1,406.16		
6/3/2024		US BANK	VSP - SOWELL INSURANCE		\$77.96		
6/3/2024		US BANK	DELTA DENTAL - SOWELL INSURANCE		\$165.96		
							\$2,573.16
5151: INSURANCE: PROPERTY/LIABILITY							
			NONE				\$0.00
5153: INSURANCE: WORKER'S COMPENSATION							
			NONE				\$0.00
5181: MAINTENANCE: APPARATUS							
6/3/2024		US BANK	GT AUTO - BREAKS M232		\$451.23		
6/3/2024		US BANK	GT AUTO - POWER STEERING HOSE REPAIR M2		\$638.81		
							\$1,090.04
5211: EMERGENCY CARE							
			NONE				\$0.00
5411: SPECIAL DISTRICT EXPENSE							
			NONE				\$0.00
5412: SPECIAL DISTRICT EXPENSE - HEALTH MAINTENANCE							
			NONE				\$0.00
5480: TRANSPORTATION FUEL							
6/3/2024		VALLEY PACIFIC	DIESEL FUEL		\$775.49		
							\$775.49
5640: STRUCTURES							
			NONE				\$0.00
							\$31,874.70

FIRE ACCOUNT SUMMARY SHEET					JUNE 2024	
ACCOUNT	No.	BUDGET	June	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
Salaries/Wages - Permanent	5001F	\$228,203.00	\$3,588.31	\$188,260.37	\$39,942.63	82.50%
PERS - EMPLOYEE	5050F	\$31,421.00	\$357.67	\$21,464.06	\$9,956.94	68.31%
Insurance - Group Health	5055F	\$24,000.00	\$923.08	\$23,077.00	\$923.00	96.15%
Insurance-Workers Comp	5153F	\$24,523.00	\$0.00	\$24,522.00	\$1.00	100.00%
Fire Fund Totals		\$308,147.00	\$4,869.06	\$257,323.43	\$50,823.57	83.51%

FIRE		JUNE			2024
CHECK REGISTER					
Check Date	JE Number	Paid to:	Description		Total
5001: SALARIES/WAGES			Engineers/Benefits		
6/3/2024		COPPEROPOLIS FPD	PAYROLL 5/15-5/29/24 CAPTAIN	\$3,213.36	
6/3/2024		COPPEROPOLIS FPD	PAYROLL 5/15-5/29/24 CAPTAIN	\$35.31	
6/3/2024		COPPEROPOLIS FPD	CALPERS 5/15-5/29/24 CAPTAIN	\$339.64	
					\$3,588.31
5050: PERS - EMPLOYEES			EMPLOYER CONTRIBUTION		
6/3/2024		COPPEROPOLIS FPD	CALPERS 5/15-5/29/24 CAPTAIN	\$357.67	
					\$357.67
5055 INSURANCE - GROUP HEALTH					
6/3/2024		COPPEROPOLIS FPD	HEALTH 5/15-5/29/24 (2) CPTS	\$923.08	
					\$923.08
5153: INSURANCE: WORKER'S COMPENSATION					
			NONE		
					\$0.00
5411: SPECIAL DISTRICT EXPENSE					
			NONE		
					\$0.00
					\$4,869.06



Final Budget 2024-2025

08/30/24

EXPENDITURE ACCOUNT SUMMARY - ALL ACCOUNTS

ACCOUNT DESCRIPTION	EXP ACCT	FINAL BUDGET 2024-2025
Salaries/Wages - Permanent	5001	\$930,784
Extra Hire	5002	\$0
Extra Hire - Volunteer Intern Program	5003	\$381,462
ST/TF Firefighter Payment	5004	\$125,016
Retirement - PERS	5050	\$324,229
Group Insurance	5055	\$131,136
Safety Clothing & Equipment	5111	\$29,950
Communications - Radios	5121	\$9,000
Communications - Telephone	5124	\$6,950
Food - Fire Line Meals	5131	\$4,000
Housekeeping	5141	\$16,400
Insurance - Property/Liability	5151	\$47,000
Insurance - Worker's Compensation	5153	\$123,178
Maintenance - Apparatus/Utilities	5181	\$72,800
Buildings & Grounds Maintenance	5201	\$13,310
Emergency Services	5211	\$24,000
Memberships	5221	\$15,985
Office Expense/Postage/Copies	5241	\$9,100
Professional Services	5271	\$50,820
Legal Notice/Publication	5381	\$0
Rents and Leases	5391	\$1,850
Small Tools/Firefighting Equipment	5401	\$21,425
Special District Expense	5411	\$13,100
Training	5422	\$22,500
Transportation Fuel	5480	\$30,800
Utilities	5501	\$18,850
LAFCO Fee	5627	\$1,270
Equipment - VFA	5701	\$35,279
Structures	5640	\$8,750
TOTALS		\$2,468,944

Total Revenue: \$2,432,012
 Total Expenses: \$2,468,944

-\$36,932

REVENUE ACCOUNT SUMMARY - ALL ACCOUNTS

	REV ACCT	FINAL BUDGET 2024-2025
Property Taxes - Current Secured	4010	\$1,138,859
Administrative Fee (SB2557)	4013	(\$20,117)
Unitary Tax	4015	\$32,617
Supplemental Taxes - Current Secured	4017	\$33,200
Property Taxes - Current Unsecured	4020	\$20,032
Supplemental Taxes - Current Unsecured	4027	\$1,322
Prior Secured Taxes	4040	\$2,343
Transient Occupancy	4072	\$75,798
Special Tax	4077	\$529,050
Interest	4300	\$2,000
State Grants	4455	\$20,000
HOPTR	4463	\$8,844
State Aid for Public Safety Prop 172	4472	\$32,435
Federal Grants	4505	\$0
Revenue - State Firefighter Reimbursement	4542	\$125,016
Revenue - State Equipment Reimbursement	4543	\$68,612
Exaction Fees	4648	\$11,706
Charges for Current Services	4679	\$20,425
Training Fees	4689	\$0
Donations	4707	\$0
Refund - Misc.	4743	\$50,000
Special Sales Tax	4070	\$267,750
Sale of Surplus Property	4800	\$0
Transfers - Water Enhancement	4799	\$12,120
Contingency/Emergency Reserve		\$0
SCBA Trust Fund		\$0
Apparatus and Equipment Fund		\$0
Capital Improvement Trust Fund		\$0
TOTALS		\$2,432,012

REVENUE ACCOUNT SUMMARY - OPERATIONS

	REV ACCT	FINAL BUDGET 2024-2025
Property Taxes - Current Secured	4010	\$1,138,859
Administrative Fee (SB2557)	4013	(\$20,117)
Unitary Tax	4015	\$32,617
Supplemental Taxes - Current Secured	4017	\$33,200
Property Taxes - Current Unsecured	4020	\$20,032
Supplemental Taxes - Current Unsecured	4027	\$1,322
Prior Secured Taxes	4040	\$2,343
Prior Year Tax Adjustment	4048	\$0
Transient Occupancy Taxes	4072	\$73,611
Interest	4300	\$2,000
State Grants	4455	\$20,000
HOPTR	4463	\$8,844
State Aid for Public Safety Prop 172	4472	\$32,436
Federal Grants	4505	\$0
Revenue - State Firefighter Reimbursement	4542	\$125,016
Revenue - State Equipment Reimbursement	4543	\$68,612
Exaction Fees	4648	\$11,706
Charges for Current Services	4679	\$20,425
Training Fees	4689	\$0
Donations	4707	\$0
Refund - Misc.	4743	\$50,000
Sale of Surplus Property	4800	\$0
Transfers - Water Enhancement	4799	\$12,120
Contingency/Emergency Reserve		\$0
SCBA Trust Fund		\$0
Apparatus and Equipment Fund		\$0
Capital Improvement Trust Fund		\$0
TOTALS		\$1,633,026

NOTES ON REVENUE ACCOUNTS:

Schedule of Teeter Revenue Allocations: 55% December, 40% April, 5% End of Year

4013: SB2557 Fee for Tax Collection by Calaveras County

4743: FASIS Reimbursement & US Bank Rebates Settlement.

4679 Charges for Services is for Hydrant Maintenance Fees paid to us by CCWD & ALA YEARLY PAYMENT \$10,000

EXPENDITURE ACCOUNT SUMMARY - OPERATIONS

ACCOUNT DESCRIPTION	EXP ACCT	FINAL BUDGET 2024-2025
Salaries/Wages - Permanent	5001	\$118,981.00
Extra Hire	5002	\$0.00
Extra Hire - Volunteer Intern Program	5003	\$196,560.00
ST/TF Firefighter Payment	5004	\$125,016.00
Retirement - PERS	5050	\$192,758.00
Group Insurance	5055	\$47,136.00
Safety Clothing & Equipment	5111	\$29,950.00
Communications - Radios	5121	\$9,000.00
Communications - Telephone	5124	\$6,950.00
Food - Fire Line Meals/Code V Lodging	5131	\$4,000.00
Housekeeping	5141	\$16,400.00
Insurance - Property/Liability	5151	\$37,600.00
Insurance - Worker's Compensation	5153	\$54,153.00
Maintenance - Apparatus/Utilities	5181	\$65,800.00
Buildings & Grounds Maintenance	5201	\$13,310.00
Memberships	5221	\$15,985.00
Office Expense/Postage/Copies	5241	\$9,100.00
Professional Services	5271	\$50,820.00
Legal Notice/Publication	5381	\$0.00
Rents and Leases	5391	\$1,850.00
Small Tools/Firefighting Equipment	5401	\$21,425.00
Special District Expense	5411	\$13,100.00
Training	5422	\$19,500.00
Transportation Fuel	5480	\$25,800.00
Utilities	5501	\$18,850.00
LAFCO Fee	5627	\$1,270.00
Equipment - VFA	5701	\$35,279.00
Structures	5640	\$8,750.00
TOTALS		\$1,139,343.00

NOTES ON EXPENDITURE ACCOUNTS:

OPERATIONS

SALARIES/WAGES - PERMANENT

ACCOUNT 5001

FIXED - ADMINISTRATIVE:	Chief	Secretary		TOTAL
Base Salaries	\$19,159.00	\$37,800.00		\$56,959.00
Medic Pay	\$6,000.00	\$0.00		\$6,000.00
Holiday Pay	\$4,105.00	\$2,800.00		\$6,905.00
Vacation Cashout	\$9,579.00	\$1,398.00		\$10,977.00
Social Security	\$10,144.00	\$3,362.0		\$13,506.00
Unemployment Ins. (1st 7K)	\$434.00	\$434.00		\$868.00
Employer Portion: Medicare	\$2,373.00	\$786.00		\$3,159.00
Vacation & Sick Relief Contingency Overtime & Admin	\$20,607.00			\$20,607.00
TOTALS:	\$72,401.00	\$46,580.00		\$118,981.00

FIXED - LINE PERSONNEL:				
Base Salaries (includes plan o/t)				\$0.00
Holiday Pay				\$0.00
Unemployment Ins. (1st 7K)				\$0.00
Social Security				\$0.00
Employer Portion: Medicare				\$0.00
Vacation Cash Out				\$0.00
Vacation & Sick Relief Contingency Overtime			\$0.00	\$0.00
TOTALS:	\$0.00	\$0.00	\$0.00	\$0.00

GRAND TOTAL: \$118,981.00

NOTES ON 5001 ACCOUNT: Pay is based on a 26 pay period fiscal year.
 Secretary schedule 25 hours a week.
 Secretary Vacation Cash Out - can carry up to two years which is 100 hrs.
 Secretary Holiday pay is for the 10 District Holidays. Can opt to work & cash
 Social Security & Medicare is from all potential income.

EXTRA HIRE

ACCOUNT 5002

	Mechanic 1	Mechanic 2		TOTAL
Base Pay				\$0.00
Social Security				\$0.00
Unemployment Insurance				\$0.00
Employer Portion: Medicare				\$0.00
TOTALS:	\$0.00	\$0.00		\$0.00

NOTES ON 5002 ACCOUNT:
 Moved to 5181 account for mobile mechanic vendor services.

EXTRA HIRE - SPECIAL PURPOSE

ACCOUNT 5003

	St #1 Interns (3)	Hydrant Pay		TOTAL
Educational Stipends	\$170,100.00	\$10,425.00		\$180,525.00
Social Security	\$10,575.00	\$647.00		\$11,222.00
Unemployment Insurance	\$1,302.00	\$434.00		\$1,736.00
Sick Contingency	\$450.00			\$450.00
Employer Portion: Medicare	\$2,475.00	\$152.00		\$2,627.00
TOTALS:	\$184,902.00	\$11,658.00		\$196,560.00

NOTES ON 5003 ACCOUNT:

\$150 Daily Stipend each. Healthy Workplace/Family Act of 2014 (paid sick leave) gives 1 sick day/year (included).
Hydrant pay based on \$24 per hydrant serviced. (417 hydrants in district area)

ST/TF FIREFIGHTER RESPONSE

ACCOUNT 5004

	Wildland Firefighting Strike Team Response		TOTAL
Firefighters	\$125,016.00		\$125,016.00
TOTALS:	\$125,016.00		\$125,016.00

NOTES ON 5004 ACCOUNT:

Cost of ST/TF Firefighter Response is offset by Revenue Account 4542.
Cost is based on recent Code 5 response for just intern's and volunteers.

RETIREMENT - PERS

ACCOUNT 5050

	Chief	Secretary	U.A.L.	TOTAL
PERS - Employer Contribution	\$48,516.00	\$5,911.00		\$54,427.00
			\$138,331.00	\$138,331.00
PERS - Employer Contribution				\$0.00
Contingency			\$0.00	\$0.00
TOTALS:	\$48,516.00	\$5,911.00	\$138,331.00	\$192,758.00

NOTES ON 5050 ACCOUNT:

Persable wages include base, planned o/t, holiday & medic differential.

INSURANCE - GROUP HEALTH

ACCOUNT 5055

	Chief	Secretary	Retired BC	TOTAL
Medical	\$12,000.00	\$12,000.00	\$21,000.00	\$45,000.00
Life Insurance	\$636.00			\$636.00
EAP Plan "C" (Block of thirteen)			\$1,500.00	\$1,500.00
TOTALS:	\$12,636.00	\$12,000.00	\$22,500.00	\$47,136.00

NOTES ON 5055 ACCOUNT:

District pays a Section 125 plan of up to \$1500 per month for all employees as per ACA.
Based on 26 pay periods.

SAFETY CLOTHING & EQUIPMENT

ACCOUNT 5111

	Structure	Wildland	Uniforms	TOTAL
Uniforms			\$15,000.00	\$15,000.00
Nomex		\$1,000.00		\$1,000.00
Helmets	\$2,500.00			\$2,500.00
Boots	\$500.00	\$500.00		\$1,000.00
Badges				\$0.00
Turnouts	\$5,000.00			\$5,000.00
Explorers	\$500.00	\$500.00		\$1,000.00
Patches				\$0.00
Damage Replacement	\$500.00	\$500.00		\$1,000.00
Accountability Tags	\$300.00			\$300.00
Shields/Accessories	\$400.00			\$400.00
Goggles	\$250.00			\$250.00
Gloves	\$500.00	\$500.00		\$1,000.00
Hoods/Shrouds		\$500.00		\$500.00
Belts/Bags/Hose Straps		\$500.00		\$500.00
Fire Shelters				\$0.00
Canteens				\$0.00
Miscellaneous/Surplus				\$0.00
Contingencies			\$500.00	\$500.00
				\$0.00
TOTALS:	\$10,450.00	\$4,000.00	\$15,500.00	\$29,950.00

COMMUNICATIONS - RADIOS

ACCOUNT 5121

	Purchase	Repairs	Batteries	TOTAL
Radios H.T.'s	\$2,600.00	\$1,500.00		\$4,100.00
Mobile/Additional		\$1,000.00		\$1,000.00
Clamshells			\$900.00	\$900.00
Portable				\$0.00
Vehicle Chargers				\$0.00
Headsets		\$500.00		\$500.00
Fire Pagers		\$1,000.00		\$1,000.00
Cases	\$500.00			\$500.00
Chargers	\$500.00			\$500.00
Code 3 Equipment	\$500.00			\$500.00
Contingency				\$0.00
TOTALS:	\$4,100.00	\$4,000.00	\$900.00	\$9,000.00

COMMUNICATIONS - TELEPHONE

ACCOUNT 5124

	Sta. 1	Sta. 2		TOTAL
Telephone/Long Distance Svc.	\$1,900.00	\$1,000.00		\$2,900.00
Maintenance Agreement				\$0.00
Internet Access	\$500.00	\$500.00		\$1,000.00
Alarm System Monitoring				\$0.00
Equipment Purchase/Repair	\$400.00	\$250.00		\$650.00
iPhone/iPad	\$2,400.00			\$2,400.00
Contingency				\$0.00
TOTALS:	\$5,200.00	\$1,750.00		\$6,950.00

FOOD/LODGING

ACCOUNT 5131

	Fire Line	Code V Lodging	Meetings	Training	TOTAL
Meals/Lodging	\$2,000.00	\$0.00	\$250.00	\$250.00	\$2,500.00
Directors			\$100.00	\$100.00	\$200.00
Refreshments (water/drinks/coffee)	\$550.00		\$250.00	\$500.00	\$1,300.00
TOTALS:	\$2,550.00	\$0.00	\$600.00	\$850.00	\$4,000.00

HOUSEHOLD

ACCOUNT 5141

	Sta. 1	Sta. 2	Sta. 3	TOTAL
Linen Service/Coveralls/Mops	\$7,000.00	\$7,000.00		\$14,000.00
Solid Waste Disposal Fee	\$200.00	\$200.00		\$400.00
Household Supplies	\$1,300.00	\$700.00		\$2,000.00
Contingency				\$0.00
TOTALS:	\$8,500.00	\$7,900.00		\$16,400.00

NOTES ON 5141 ACCOUNT:

Household Supplies: Vendor that supplies linen services, mats, mop heads, toilet paper, paper towels, hand soap, sanitizer, cleansers and disinfectants.

INSURANCE - PROPERTY/LIABILITY

ACCOUNT 5151

	Premium			TOTAL
Property, Liability & Vehicle	\$37,600.00			\$37,600.00
Contingency				\$0.00
TOTALS:	\$37,600.00			\$37,600.00

NOTES ON 5151 ACCOUNT:

Insurance is provided by the Northern CA Fire District's JPA (Atwood).

INSURANCE - WORKERS COMPENSATION

ACCOUNT 5153

	Premium	Audit		TOTAL
All Volunteer & Safety Staff	\$54,153.00			\$54,153.00
Contingency				\$0.00

TOTALS:	\$54,153.00			\$54,153.00
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NOTES ON 5153 ACCOUNT:
Insurance is provided by FRMS JPA of Fire District's Association of California.

FLEET MAINTENANCE - ENGINES/UTILITIES

ACCOUNT 5181

	Tires	Annual Inspec/Service &	Batteries	Major/Minor Repair	TOTAL
E231	\$1,000.00	\$500.00	\$150.00	\$1,000.00	\$2,650.00
E233	\$500.00	\$500.00	\$150.00	\$1,000.00	\$2,150.00
E237	\$500.00	\$500.00	\$150.00	\$1,000.00	\$2,150.00
E238	\$2,000.00	\$500.00	\$150.00	\$1,000.00	\$3,650.00
WT234	\$500.00	\$500.00	\$150.00	\$1,000.00	\$2,150.00
CERT239	\$250.00	\$750.00	\$150.00	\$1,000.00	\$2,150.00
C230	\$1,000.00	\$750.00	\$150.00	\$1,000.00	\$2,900.00
U232	\$250.00	\$750.00	\$150.00	\$1,000.00	\$2,150.00
Forklift	\$150.00	\$150.00	\$100.00	\$450.00	\$850.00
Mobile Mechanic Services				\$20,000.00	\$20,000.00
Contingency		\$2,000.00		\$23,000.00	\$25,000.00
TOTALS:	\$6,150.00	\$6,900.00	\$1,300.00	\$51,450.00	\$65,800.00

BUILDINGS & GROUNDS MAINTENANCE

ACCOUNT 5201

PROJECTS/REPAIRS	Sta. 1	Sta. 2	Sta. 3	TOTAL
Storage				\$0.00
Inventory/Storage Infrastructure	\$750.00	\$1,500.00		\$2,250.00
Facility Maintenance	\$4,700.00	\$1,500.00	\$500.00	\$6,700.00
Pest Control	\$560.00	\$350.00	\$125.00	\$1,035.00
Extinguisher Service/Purchase	\$650.00	\$125.00		\$775.00
Compressor/Fill Station Maint.	\$550.00			\$550.00
Furniture/Expendable Equip.	\$1,500.00	\$500.00		\$2,000.00
TOTALS:	\$8,710.00	\$3,975.00	\$625.00	\$13,310.00

NOTES ON 5201 ACCOUNT:
Facility Maint. = Air Hawk Filters - \$3000.00 annually

PROFESSIONAL MEMBERSHIPS

ACCOUNT 5221

	Special Districts	Admin.	Training	TOTAL
FDAC		\$440.00		\$440.00
CSFA	\$2,600.00			\$2,600.00
BSA - Explorer Program			\$350.00	\$350.00
Vector Solutions			\$3,810.00	\$3,810.00
Calaveras Co. Fire Chiefs		\$50.00		\$50.00
Motherlode Interagency			\$35.00	\$35.00
COSTCO - Membership		\$120.00		\$120.00
Homeowners Dues Sta. 2		\$230.00		\$230.00
EMS Charts		\$800.00		\$800.00
Flow MSP		\$2,000.00		\$2,000.00
Emergency Reporting		\$2,750.00		\$2,750.00
Streamline	\$2,800.00			\$2,800.00
TOTALS:	\$5,400.00	\$6,390.00	\$4,195.00	\$15,985.00

OFFICE EXPENSE

ACCOUNT 5241

	Copies	Computer/Printer	Office	TOTAL
Consumables	\$500.00	\$200.00	\$1,000.00	\$1,700.00
General Office Supplies			\$1,000.00	\$1,000.00
Software/Equip. Repair			\$850.00	\$850.00
Stationery/Business Cards			\$550.00	\$550.00
Books/Postage			\$1,000.00	\$1,000.00
Computers			\$1,500.00	\$1,500.00
Prevention			\$2,500.00	\$2,500.00
TOTALS:	\$500.00	\$200.00	\$8,400.00	\$9,100.00

PROFESSIONAL SERVICES

ACCOUNT 5271

	Legal	Audit	Consulting	TOTAL
Professional Services	\$2,000.00	\$8,000.00		\$10,000.00
Grant/Medical	\$21,000.00			\$21,000.00
Payroll Services			\$8,320.00	\$8,320.00
Ballot Measure	\$5,000.00			\$5,000.00
GASB 68 Valuation Report	\$3,500.00	\$3,000.00		\$6,500.00
Contingency				\$0.00
TOTALS:	\$31,500.00	\$11,000.00	\$8,320.00	\$50,820.00

LEGAL NOTICES AND PUBLICATIONS

ACCOUNT 5381

	Admin.			TOTAL
Professional Services				\$0.00
Contingency				\$0.00

TOTALS:	\$0.00	\$0.00	\$0.00	\$0.00
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RENTS AND LEASES

ACCOUNT 5391

	Lease			TOTAL
Copy Machine	\$1,850.00			\$1,850.00
TOTALS:	\$1,850.00			\$1,850.00

SMALL TOOLS

ACCOUNT 5401

	Shop/Service Unit	Firefighting Structural	Firefighting Wildland	Extrication	TOTAL
Nozzles/Adapters		\$1,250.00	\$500.00		\$1,750.00
Miscellaneous Hose Appliances		\$500.00	\$500.00		\$1,000.00
Hose Packs/Straps			\$500.00		\$500.00
Shop Supplies	\$1,500.00				\$1,500.00
Portable Pump					\$0.00
Positive Pressure Blower					\$0.00
Extrication Equipment					\$0.00
Extrication Repairs/Testing				\$1,000.00	\$1,000.00
Chainsaw Tools/Chain			\$1,000.00		\$1,000.00
Foam					\$0.00
Small Engines (Inc. repair)	\$500.00	\$500.00	\$300.00		\$1,300.00
Ladder Testing/Inspection		\$600.00			\$600.00
Prevention	\$2,500.00				\$2,500.00
TOTALS:	\$4,500.00	\$2,850.00	\$2,800.00	\$1,000.00	\$11,150.00

	Operations	Repairs/Testing	Purchase		TOTAL
5" Hose					\$0.00
3" Hose		\$300.00	\$2,400.00		\$2,700.00
1.75" Hose		\$200.00	\$1,600.00		\$1,800.00
1.5" Hose		\$200.00	\$1,300.00		\$1,500.00
1" Hose		\$200.00			\$200.00
Rescue Rope/Accessories	\$575.00				\$575.00
SCBA Maint.		\$1,000.00			\$1,000.00
Cylinders					\$0.00
Hydro Testing			\$500.00		\$500.00
Yard Tools/Equip.					\$0.00
Exercise/Health Equipment					\$0.00
CERT Support Items	\$2,000.00				\$2,000.00
Contingency					\$0.00
TOTALS:	\$2,575.00	\$1,900.00	\$5,800.00	\$0.00	\$10,275.00

GRAND TOTAL:	\$21,425.00
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SPECIAL DISTRICT EXPENSE

ACCOUNT 5411

	Operations	NFIRS Reporting	Public Safety Fire Prevention	TOTAL
Annual Awards Dinner	\$4,000.00			\$4,000.00
Awards	\$100.00			\$100.00
Printing/Laminating				\$0.00
Government Services	\$100.00			\$100.00
Educational Materials			\$150.00	\$150.00
EAP Program	\$1,200.00			\$1,200.00
Background Checks	\$1,000.00			\$1,000.00
Direct Charge Fees	\$2,400.00			\$2,400.00
Solid Waste Fee (Sta. 2)	\$150.00			\$150.00
Contingency				\$0.00
TOTALS:	\$8,950.00	\$0.00	\$150.00	\$9,100.00

	Paid Staff	Volunteers		
Vaccinations/Immunizations/Fit test/ Physicals/Alcohol/Drug Screens	\$2,000.00	\$2,000.00		\$4,000.00
Contingency				\$0.00
TOTALS:	\$2,000.00	\$2,000.00	\$0.00	\$4,000.00

NOTES ON ACCOUNT : 5411 Paid staff 10,vol 10,\$400 each	GRAND TOTAL:	\$13,100.00
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TRAINING /TRAVEL/EDUCATION

ACCOUNT 5422

	General	Shift Training	Volunteer	TOTAL
Props/Aids	\$2,500.00	\$0.00	\$300.00	\$2,800.00
Training Support Materials	\$500.00	\$0.00		\$500.00
Fees/Tuitions	\$8,500.00	\$0.00	\$500.00	\$9,000.00
Library		\$0.00	\$300.00	\$300.00
TOTALS:	\$11,500.00	\$0.00	\$1,100.00	\$12,600.00

	Professional Growth	Travel Expense	Mileage	TOTAL
Board of Directors	\$500.00	\$300.00		\$800.00
Administration	\$500.00			\$500.00
Firefighter Interns	\$4,500.00			\$4,500.00
Volunteer Training	\$1,100.00			\$1,100.00
TOTALS:	\$6,600.00	\$300.00	\$0.00	\$6,900.00
			GRAND TOTAL:	\$19,500.00

NOTES ON 5701 ACCOUNT:

FUEL AND GAS

ACCOUNT 5480

	Diesel	Gasoline		TOTAL
Engines	\$23,500.00			\$23,500.00
Utilities	\$1,000.00	\$1,000.00		\$2,000.00
Small Tools		\$300.00		\$300.00
Emergency Generators				\$0.00
Contingency		\$0.00		\$0.00
TOTALS:	\$24,500.00	\$1,300.00	\$0.00	\$25,800.00

UTILITIES - WATER/SEWER/ELECTRICITY/PROPANE

ACCOUNT 5501

	Sta. 1	Sta. 2	Sta. 3	Signal Hill	TOTAL
Water	\$1,400.00	\$1,200.00			\$2,600.00
Electricity	\$5,300.00	\$5,300.00	\$125.00	\$125.00	\$10,850.00
Propane	\$1,800.00	\$1,500.00			\$3,300.00
Trash/Waste	\$1,400.00	\$700.00			\$2,100.00
TOTALS:	\$9,900.00	\$8,700.00	\$125.00	\$125.00	\$18,850.00

LAFCO FEES

ACCOUNT 5627

	Fee			TOTAL
LAFCO	\$1,270.00			\$1,270.00
TOTALS:	\$1,270.00			\$1,270.00

EQUIPMENT

ACCOUNT 5701

	Purchase	Fire Suppression Structural/Wildland	Operations	TOTAL
RFC Grant	\$35,279.00			\$35,279.00
Purchase Utility				\$0.00
TOTALS:		\$0.00		\$35,279.00

NOTES ON 5701 ACCOUNT:

STRUCTURES

ACCOUNT 5640

	Sta. 1	Sta. 2		TOTAL
Maintenance/Repairs	\$1,750.00	\$4,000.00		\$5,750.00
Contingency	\$3,000.00			\$3,000.00
Building	\$5,000.00			\$5,000.00
TOTALS:	\$9,750.00	\$4,000.00		\$8,750.00

NOTES ON 5701 ACCOUNT:

REVENUE ACCOUNT SUMMARY - PARAMEDIC

ACCOUNT DESCRIPTION	REV ACCT	FINAL BUDGET 2024-2025
Special Tax	4077	\$261,300.00
Transfer from EMS/P Trust		
TOTALS		\$261,300.00

NOTES ON REVENUE ACCOUNTS:

Schedule of Teeter Revenue Allocations: 55% December, 40% April, 5% End of Year

EXPENDITURE ACCOUNT SUMMARY - PARAMEDIC

ACCOUNT DESCRIPTION	EXP ACCT	FINAL BUDGET 2024-2025
Salaries/Wages - Personnel	5001	\$380,578.00
Extra Hire - Volunteer Intern Program	5003	\$184,902.00
Retirement - PERS	5050	\$70,380.50
Group Insurance	5055	\$36,000.00
Insurance - Property/Liability	5151	\$9,400.00
Insurance - Worker's Compensation	5153	\$23,500.00
Maintenance - Apparatus	5181	\$7,000.00
Emergency Care	5211	\$24,000.00
Special District Expense	5411	\$0.00
Ems Training	5422	\$3,000.00
Transportation Fuel	5480	\$5,000.00
TOTALS		\$743,760.50

NOTES ON EXPENDITURE ACCOUNTS:

PARAMEDIC

SALARIES/WAGES

ACCOUNT 5001 P

FIXED - LINE PERSONNEL:	Captain/Medic	Engineer (6 mos)	Engineer/ Medic	Per Diem Medic	Lake Paramedics	TOTAL
Base Pay (includes planned o/t)	\$99,940.00	\$39,171.00	\$66,927.00	\$81,550.00	\$900.00	\$288,488.00
Social Security	\$7,941.00	\$3,773.00	\$5,496.00	\$5,094.00	\$56.00	\$22,360.00
Unemployment Ins. (1st 7K)	\$434.00	\$217.00	\$434.00	\$434.00	\$434.00	\$1,953.00
Employer Portion: Medicare	\$1,857.00	\$882.00	\$1,285.00	\$1,192.00	\$14.00	\$5,230.00
Vacation Cash Out	\$4,767.00	\$1,960.00	\$3,385.00	\$0.00		\$10,112.00
Paramedic Differential	\$6,000.00	\$3,000.00	\$6,000.00	\$0.00		\$15,000.00
Sick Relief & Contingency OT	\$14,299.00	\$5,880.00	\$10,156.00	\$600.00		\$30,935.00
Holiday Pay/pd incentive pay	\$3,064.00	\$1,260.00	\$2,176.00	\$0.00		\$6,500.00
TOTALS:	\$138,302.00	\$56,143.00	\$95,859.00	\$88,870.00	\$1,404.00	\$380,578.00

NOTES ON 5001 P ACCOUNT:
 Under Board approval increase Per Diem Medic pay to \$25 per hour effective 9/12/2019.
 Captain/Medic vacation cash out is based on hours at cap, cap is 336 hrs.
 Sick relief & contingency O/T is based on 14 unplanned days.

EXTRA HIRE - SPECIAL PURPOSE

ACCOUNT 5003 P

	st #2 interns (3)				TOTAL
Educational Stipends	\$170,100.00				\$170,100.00
Social Security	\$10,575.00				\$10,575.00
Unemployment Insurance	\$1,302.00				\$1,302.00
Sick Contingency	\$450.00				\$450.00
Employer Portion: Medicare	\$2,475.00				\$2,475.00
TOTALS:	\$184,902.00				\$184,902.00

NOTES ON 5003 P ACCOUNT:
 Healthy Workplace/Family Act of 2014 (paid sick leave) gives 1 sick day/year (included).
 Each of the FF Interns are paid \$150.00 for each 24-hour shift.

RETIREMENT - PERS

ACCOUNT 5050 P

	Per Diem Medic	Captain/Medic	Engineer (6) mos	Engineer/Medic	TOTAL
PERS - Employer Contribution	\$18,894.50	\$30,850.00	\$7,339.00	\$13,297.00	\$70,380.50
TOTALS:	\$18,894.50	\$30,850.00	\$7,339.00	\$13,297.00	\$70,380.50

NOTES ON 5050 P ACCOUNT:
 Persable wages include base, planned o/t, holiday & differential.
 Per Diem medics based on safety first level Stabilized shift "A" & "C" costs.
 Unfunded accrued liability is accounted for in expense account 5050 Operations.

INSURANCE - GROUP HEALTH

ACCOUNT 5055 P

	Captain/Medic	Engineer (6 mos)	Engineer/Medic		TOTAL
Medical	\$18,000.00	\$6,000.00	\$12,000.00		\$36,000.00
TOTALS:	\$18,000.00	\$6,000.00	\$12,000.00		\$36,000.00

NOTES ON 5055 P ACCOUNT:

District pays a Section 125 plan of \$1500 per month for all employees as per ACA.
Based on 26 pay periods.

INSURANCE - PROPERTY/LIABILITY

ACCOUNT 5151 P

	Premium				TOTAL
Property, Liability & Vehicle	\$9,400.00				\$9,400.00
Contingency					\$0.00
TOTALS:	\$9,400.00				\$9,400.00

NOTES ON 5151 ACCOUNT:

INSURANCE - WORKERS COMPENSATION

ACCOUNT 5153 P

	Premium				TOTAL
Insurance	\$23,500.00				\$23,500.00
TOTALS:	\$23,500.00				\$23,500.00

NOTES ON 5153 P ACCOUNT:

Insurance is provided by FASIS JPA of Fire District's Association of California.

FLEET MAINTENANCE - APPPARATUS

ACCOUNT 5181 P

	M-232					TOTAL
Annual Service	\$1,000.00					\$1,000.00
Tires	\$1,000.00					\$1,000.00
Batteries	\$0.00					\$0.00
Major/Minor Repairs	\$500.00					\$500.00
Mobile Mechanic					\$4,000.00	\$4,000.00
Contingency/Emergency	\$500.00					\$500.00
TOTALS:	\$3,000.00	\$0.00		\$0.00		\$7,000.00

EMERGENCY CARE

ACCOUNT 5211 P

	Medications	Supplies		Maintenance	TOTAL
Medications	\$5,000.00				\$5,000.00
Outdated Medications	\$1,900.00				\$1,900.00
Damaged Medications	\$200.00				\$200.00
Infectious Control		\$550.00			\$550.00
Disposable Supplies		\$2,000.00			\$2,000.00
IV Supplies		\$2,000.00			\$2,000.00
Monitor/Defibrillator Supplies		\$2,000.00		\$6,000.00	\$8,000.00
MCI Accessories		\$1,500.00			\$1,500.00

Miscellaneous		\$1,250.00			\$1,250.00
Contingency					\$0.00
TOTALS:	\$7,100.00	\$9,300.00			\$22,400.00

	Purchase	Refurbish		Maint./ Warranties	Batteries/ Chargers	TOTAL
A.E.D				\$250.00	\$400.00	\$650.00
Suction Units				\$100.00	\$100.00	\$200.00
Pulse Oximeters				\$250.00		\$250.00
Laryngoscopes/Blades	\$300.00					\$300.00
Medical Boxes/Cases/Bags	\$200.00					\$200.00
TOTALS:	\$500.00	\$0.00		\$600.00	\$500.00	\$1,600.00

GRAND TOTAL \$24,000.00

NOTES ON 5211 P ACCOUNT:

Due to increased EMS call volume cost has doubled. Monitor maintenance \$6,000 annually.

SPECIAL DISTRICT EXPENSE

ACCOUNT 5411 P

	Admin.	Award Recognition		Recruitment Process	TOTAL
Recruitment					\$0.00
SB 2557 Administrative Fee	\$0.00				\$0.00
TOTALS:	\$0.00			\$0.00	\$0.00

FUEL AND GAS

ACCOUNT 5480 P

	Diesel	Gasoline			TOTAL
Ambulance	\$5,000.00				\$5,000.00
TOTALS:	\$5,000.00				\$5,000.00

EMS TRAINING

ACCOUNT 5422 P

	General	Shift Training		Volunteer	TOTAL
Props/Aids	\$1,500.00	\$250.00		\$250.00	\$2,000.00
Training Support Materials	\$500.00				\$500.00
Contingency	\$500.00				\$500.00
TOTALS:	\$2,500.00	\$250.00		\$250.00	\$3,000.00

REVENUE ACCOUNT SUMMARY - FIRE

ACCOUNT DESCRIPTION	REV ACCT	PRELIM BUDGET 2023-2024
Special Tax	4077	\$261,300.00
Transfer from EMS/P Trust		
TOTALS		\$261,300.00

NOTES ON REVENUE ACCOUNTS:

Schedule of Teeter Revenue Allocations: 55% December, 40% April, 5% End of Year

EXPENDITURE ACCOUNT SUMMARY - FIRE

ACCOUNT DESCRIPTION	EXP ACCT	PRELIM BUDGET 2023-2024
Salaries/Wages - Personnel	5001	\$236,705.00
Retirement - PERS	5050	\$32,862.00
Group Insurance	5055	\$24,000.00
Insurance - Worker's Compensation	5153	\$24,523.00
Special District Expense	5411	\$0.00
TOTALS		\$318,090.00

NOTES ON EXPENDITURE ACCOUNTS:

FIRE

SALARIES/WAGES

ACCOUNT 5001 F

FIXED - LINE PERSONNEL:	Captain 1		Captain 2	TOTAL
Base Pay (includes planned o/t)	\$90,212.00		\$85,661.00	\$175,873.00
Paramedic differential	\$0.00		\$0.00	\$0.00
Holiday Pay	\$3,064.00		\$2,918.00	\$5,982.00
Social Security	\$6,965.00		\$6,618.00	\$13,583.00
Unemployment Insurance	\$434.00		\$434.00	\$868.00
Employer Portion: Medicare	\$1,629.00		\$1,548.00	\$3,177.00
Vacation Cashout	\$4,766.00		\$4,539.00	\$9,305.00
Sick Relief/Contingency O/T	\$14,299.00		\$13,618.00	\$27,917.00
TOTALS:	\$121,369.00	\$0.00	\$115,336.00	\$236,705.00

NOTES ON 5001 F ACCOUNT:
 Captain vacation cashout is based on hours at cap. Cap is 168. Engineer vacation cashout is based on hours at cap. Cap is 168.
 Sick Relief/contingency O/T is 14 days.

RETIREMENT - PERS

ACCOUNT 5050 F

	Captain 1		Captain 2	TOTAL
PERS - Employer Contribution	\$16,851.00		\$16,011.00	\$32,862.00
TOTALS:	\$16,851.00		\$16,011.00	\$32,862.00

NOTES ON 5050 F ACCOUNT:
 Persable wages include base, planned o/t & differential.
 Unfunded accrued liability is accounted for in expense account 5050 Operations.

INSURANCE - GROUP HEALTH

ACCOUNT 5055 F

	Captain		Captain	TOTAL
Medical	\$12,000.00		\$12,000.00	\$24,000.00
TOTALS:	\$12,000.00		\$12,000.00	\$24,000.00

NOTES ON 5055 F ACCOUNT:
 District pays a Section 125 plan of \$1500 per month for all employees over 20 hours per week as per ACA.
 District pays a maximum addition amount up to (\$250) to those employees whos insurance costs are above the Section 125 amount for employees who have served 5 years.
 District pays a maximum additional amount up to (\$750) to those employees whose insurance costs are above the Section 125 amount for employees who have served 15 years. Based on 26 pay periods.

INSURANCE - WORKERS COMPENSATION

ACCOUNT 5153 F

	Premium			TOTAL
Insurance	\$24,523.00			\$24,523.00

TOTALS:	\$24,523.00			\$24,523.00
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NOTES ON 5153 F ACCOUNT:

Insurance is provided by FASIS JPA of Fire District's Association of California.

SPECIAL DISTRICT EXPENSE

ACCOUNT 5411 F

	Admin.	Award Recognition	Recruitment Process	TOTAL
SB 2557 Administrative Fee	\$0.00			\$0.00
TOTALS:	\$0.00			\$0.00

REVENUE ACCOUNT SUMMARY - SPECIAL TAX

ACCOUNT DESCRIPTION	REV ACCT	FINAL BUDGET 2024-2025
Special Tax	4070	\$267,750.00
Interest	4300	
TOTALS		\$267,750.00

NOTES ON REVENUE ACCOUNTS:

Schedule of Teeter Revenue Allocations: 55% December, 40% April, 5% End of Year

EXPENDITURE ACCOUNT SUMMARY - SPECIAL TAX

ACCOUNT DESCRIPTION	EXP ACCT	FINAL BUDGET 2024-2025
Salaries/Wages - Personnel	5001	\$194,520.00
Retirement - PERS	5050	\$28,228.00
Group Insurance	5055	\$24,000.00
Insurance - Worker's Compensation	5153	\$21,002.00
TOTALS		\$267,750.00

NOTES ON EXPENDITURE ACCOUNTS:

SPECIAL TAX**SALARIES/WAGES****ACCOUNT 5001 F**

	(3) Firefighter/EMT's (6 mos)		Engineer (6 mos)	TOTAL
FIXED - LINE PERSONNEL:				
Base Pay (includes planned o/t)	\$88,537.00		\$39,171.00	\$127,708.00
Paramedic differential	\$0.00		\$3,000.00	\$3,000.00
Holiday Pay	\$5,372.00		\$1,260.00	\$6,632.00
Social Security	\$7,895.00		\$3,773.00	\$11,668.00
Unemployment Insurance	\$1,302.00		\$217.00	\$1,519.00
Employer Portion: Medicare	\$1,846.00		\$882.00	\$2,728.00
Vacation Cashout	\$8,356.00		\$1,960.00	\$10,316.00
Sick Relief/Contingency O/T	\$25,069.00		\$5,880.00	\$30,949.00
TOTALS:	\$138,377.00	\$0.00	\$56,143.00	\$194,520.00

NOTES ON 5001 F ACCOUNT:

Captain vacation cashout is based on hours at cap. Cap is 168. Engineer vacation cashout is based on hours at cap. Cap is 168.

Sick Relief/contingency O/T is 14 days.

RETIREMENT - PERS**ACCOUNT 5050 F**

	(3) Firefighter/EMT's		Engineer (6 mos)	TOTAL
PERS - Employer Contribution	\$19,100.00		\$9,128.00	\$28,228.00
TOTALS:	\$19,100.00		\$9,128.00	\$28,228.00

NOTES ON 5050 F ACCOUNT:

Persable wages include base, planned o/t & differential.

Unfunded accrued liability is accounted for in expense account 5050 Operations.

INSURANCE - GROUP HEALTH**ACCOUNT 5055 F**

	(3) Firefighter/EMT's		Engineer/Medic	TOTAL
Medical	\$18,000.00		\$6,000.00	\$24,000.00
TOTALS:	\$18,000.00		\$6,000.00	\$24,000.00

NOTES ON 5055 F ACCOUNT:

District pays a Section 125 plan of \$1500 per month for all employees over 20 hours per week as per ACA.

District pays a maximum addition amount up to (\$250) to those employees whos insurance costs are above the Section 125 amount for employees who have served 5 years.

District pays a maximum additional amount up to (\$750) to those employees whose insurance costs are above the Section 125 amount for employees who have served 15 years. Based on 26 pay periods.

INSURANCE - WORKERS COMPENSATION

ACCOUNT 5153 F

	Premium			TOTAL
Insurance	\$21,002.00			\$21,002.00
TOTALS:	\$21,002.00			\$21,002.00

NOTES ON 5153 F ACCOUNT:

Insurance is provided by FASIS JPA of Fire District's Association of California.

SPECIAL DISTRICT EXPENSE

ACCOUNT 5411 F

	Admin.	Award Recognition	Recruitment Process	TOTAL
SB 2557 Administrative Fee	\$0.00			\$0.00
TOTALS:	\$0.00			\$0.00

State Controller Schedules		COUNTY OF CALAVERAS			Schedule 15
County Budget Act		Special Districts and Other Agencies - Non Enterprise			
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object			
		Fiscal Year 2024-2025			
		Copperopolis Fire 22200010			
Detail by Revenue Category	2021-2023	2023-2024	2024-2025	2024-2025	
and Expenditure Object	Actuals	Actual [X]	Recommended by	Adopted Final Budget	
		Estimated []	the District Board		
(1)	(2)	(3)	(4)	(5)	
4010Current Secured Taxes	938,724	1,128,694	1,152,205	1,138,859	
4013SB2557 Reduction	(14,654)	(21,108)	(21,108)	(20,117)	
4015Unitary Taxes	17,919	25,599	26,111	32,617	
4017Suppl Current Secured Taxes	13,900	31,176	23,649	33,200	
4020Current Unsecured Taxes	10,308	21,006	27,895	20,032	
4027Suppl Current Unsecured Ta:	278	1,282	1,205	1,322	
4040Prior Unsecured Taxes	679	908	1,950	2,343	
4072Transient Occupancy Taxes	48,430	74,571	75,798	75,798	
4077Special Tax Districts	495,375	515,850	488,100	529,050	
Taxes	1,510,959	1,777,978	1,775,805	1,813,104	
4120Permits - Construction	-	-	-	-	
Licenses, Permits, and Franchi	-	-	-	-	
4300Interest	4,910	11,880	2,000	2,000	
Rev from Use of Money/Propert	4,910	11,880	2,000	2,000	
4455State Grants	18,549	21,112	31,870	20,000	
4463State Homeowners Prop Tax	7,942	8,285	9,020	8,844	
4472State Aid for Public Safety	36,040	34,184	32,435	32,435	
4542State Firefighter Reimb	286,330	130,390	75,000	125,016	
4543State District Equipment Rein	181,792	89,725	53,000	68,612	
4580State Other Aid	-	(116)	-	-	
Intergovernmental Revenue - St	530,652	283,581	201,325	254,907	
4648Exaction Fees	14,308	9,310	11,706	11,706	

4664Non-secured Solid Waste	150	-	-	20,425
4679Charges for Current Services	3,337	10,110	20,425	-
4689Training Fees	-	4,000	-	-
Charges for Services	17,795	23,420	32,131	32,131
4707Gifts/Donations	150	1,120	-	-
4708Refund - Miscellaneous	-	-	-	-
4743Refunds - Insurance	22,638	73,120	50,000	50,000
Miscellaneous Revenue	22,788	74,240	50,000	50,000
4800Sale of Surplus Property	-	12,800	-	-
Other Financing Sources	-	12,800	-	-
4799Contr from Other Govts	42,135	22,243	-	12,120
Intergovernmental Rev	42,135	22,243	-	12,120
	2,129,240	2,206,141	2,061,261	2,164,262
5001Salaries/Wages - Permanent	801,572	768,401	847,063	736,264
5003Extra Hire - Special Purpose	112,886	137,680	197,526	381,462
5004Extra Hire - Strike Teams	89,845	31,960	75,000	125,016
5050PERS - Employee	219,494	241,969	299,405	296,001
5055Insurance - Group Health	91,889	107,685	100,500	107,136
Salaries and Employee Benefits	1,315,685	1,287,695	1,519,494	1,645,879
5111Clothing/Personal Supplies	15,266	1,601	29,950	29,950
5121Communications	4,489	6,108	9,000	9,000
5124Comm - Co Phone Equip Ma	4,482	4,784	5,400	6,950
5131Food	2,958	4,355	3,000	4,000
5141Household Expense	14,288	16,627	16,400	16,400
5151Insurance	32,916	49,632	47,000	47,000
5153Insurance - Workers' Comp	77,375	102,175	102,176	102,176
5181Maintenance of Equipment	100,698	73,900	72,800	72,800
5201Maint of Buildings/Grounds	16,928	13,077	13,310	13,310
5211Medical/Dental/Laboratory	17,808	13,689	24,000	24,000
5221Memberships	10,140	19,891	13,185	15,985
5241Office Expense	6,292	3,900	6,600	9,100
5244Office Expense - Forms/Print	-	-	-	-
5271Prof and Specialized Services	18,851	39,285	23,820	50,820

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5391 Rents and Leases - Equip	2,224	1,665	1,850	1,850
5392 Rents and Leases - Other	-	-	-	-
5401 Small Tools	20,138	13,691	18,925	21,425
5411 Special Department Expense	73,900	12,431	11,600	13,100
5422 Training	13,879	16,873	16,500	22,500
5480 Gas and Oil Expense	24,910	28,578	30,300	30,800
5501 Utilities	10,719	16,306	18,850	18,850
Services and Supplies	468,261	438,569	464,666	510,016
5550 Support Asst - Rent	-	-	-	-
5627 LAFCO Assessment	1,194	1,179	1,179	1,270
Other Charges	1,194	1,179	1,179	1,270
5640 Structures/Improvements	6,271	7,745	8,750	8,750
5701 Capital Equipment	541,094	161,364	35,279	35,279
Capital Assets	547,365	169,109	44,029	44,029
	2,332,505	1,896,552	2,029,368	2,201,194
NET COST	(203,265)	309,589	31,893	(36,932)
State Controller Schedules				
COUNTY OF CALAVERAS				
Schedule 15				

County Budget Act January 2010 Edition, revision #1		Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2024-2025		
				Copperopolis Fire 22200010
Detail by Revenue Category and Expenditure Object	2021-2023 Actuals	2023-2024 Actual [X] Estimated []	2024-2025 Recommended by the District Board	2024-2025 Adopted Final Budget
(1)	(2)	(3)	(4)	(5)
4077Special Tax Districts	-	-	-	267,750
Taxes	-	-	-	267,750
	-	-	-	267,750
5001Salaries/Wages - Permanent	-	-	-	194,520
5050PERS - Employee	-	-	-	28,228
5055Insurance - Group Health	-	-	-	24,000
5153Insurance - Workers' Comp	-	-	-	21,002
Salaries and Employee Benefits	-	-	-	246,748
	-	-	-	267,750
NET COST	-	-	-	-

**COUNTY OF CALAVERAS
Final Budget Attestation**

Fiscal Year 2024-25

2220 - Copperopolis Fire Protection District

Fund Equity from 6/30/2024 General Ledger Summary	\$ 920,890.18
Minus: 3040 Reserve - General	\$ (6,606.00)
3041 Reserve - Other	\$ (172,009.00)
3043 Reserve for Imprest Cash	\$ (90,377.65)
3046 Reserve for Buildings	\$ (272,487.00)
3047 Reserve for Equipment	\$ (117,016.00)
3050 Reserve for SCBA	\$ (24,350.00)
3054 Reserve for Retiree Medical	\$ (40,000.00)
 Fund Equity Available for Budgeting	 \$ 198,044.53
Plus: Estimated Revenue	\$ 2,164,262.00
Minus: Appropriations	\$ 2,201,194.00
Variance	\$ 161,112.53

Increase Reserve

Decrease Reserve

Pursuant to Section 13890 of the Health and Safety Code, the 2024/25 Final Budget as approved by the Directors of the Copperopolis Fire Protection District is submitted to the Calaveras County Auditor-Controller herewith:

Respectfully,

Fire Protection District Directors

The Final Budget for Fiscal Year 2024-25 was approved by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT

Submitted By: _____

Date: _____

COPPEROPOLIS FIRE PROTECTION DISTRICT

RESOLUTION NO. 2024-07

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE COPPEROPOLIS FIRE PROTECTION DISTRICT FOR DECLARATION OF ITEMS OF PROPERTY NO LONGER NEEDED AND/OR REQUIRED BY THE FIRE DISTRICT

WHEREAS, the Copperopolis Fire Protection District has property no longer needed and/or required;

WHEREAS, the governing body of the Copperopolis Fire Protection District must declare said property surplus prior to disposal;

NOW, THEREFORE, BE IT RESOLVED THAT THE GOVERNING BODY OF THE Copperopolis Fire Protection District declares the attached list of used items as surplus;

BE IT FURTHER RESOLVED THAT THE GOVERNING BODY OF THE Copperopolis Fire Protection District shall direct District staff to dispose of said items through donation to another public agency, direct sale to the public, recycle, public auction or any combination thereof.

Passed and Adopted this _____ day of September 12th, 2024.

Ayes:

Noes:

Abstain:

Absent:

Chair

Items Deemed Surplus Property

(20) Structure Coats

(25) Structure Pants

(10) Wildland Jackets

(30) Wildland Pants