



Albion Little River Fire Protection District

SPECIAL MEETING AGENDA

Wednesday June 4, 2019, 5:00 PM, Albion School, 30400 Albion Ridge Road, Albion, CA

The meeting is called as a special meeting of the Board of Directors of the Albion Little River Fire Protection District for the purpose of drafting a Budget for 2019-2020.

1. **Call to order and determination of a quorum:**
2. **Public communication to the board:** Members of the public may address the board on any matter within the jurisdiction of the board; however, no action will be taken on items not on the agenda. Individuals wishing to address the board may do so when public comment is solicited.
3. **Items for discussion and possible action:**
 - a. **Motion by director Greenberg to rescind the informal commitment to the Hazard Mitigation Grant program (warning sirens).**
4. **Workshop to set the Budget for 2019-2020.**
5. **Adjournment:**

Any individual who requires disability related accommodations or modifications, including auxiliary aids and services, in order to participate in the board meeting should contact the board at 707-937-4022, email: board@albionfire.com, or write to the board at PO Box 634, Albion, CA 95410-0634 as soon as possible before the meeting date.

PROPOSED TAX REVENUE AND APPROPRIATIONS BUDGET FOR FISCAL YEAR 2018-2019
To be considered for adoption by the board of directors at the June 18, 2018 regular meeting.

DISTRICT NAME: ALBION LITTLE RIVER FIRE PROTECTION

FUND NUMBER: 341

TOTAL ESTIMATED REVENUE FOR 2018-2019 \$295,249.00

ESTIMATED FUND BALANCE AS OF 6/30/18 \$505,000.00

TOTAL TAX FUNDS AVAILABLE FOR APPROPRIATIONS IN 2018-2019 \$800,249.00
 (Appropriations must not exceed this amount)

ESTIMATED REVENUE

821110	CURRENT SECURED TAX	\$83,618.00
821120	CURRENT UNSECURED TAX	\$2,487.00
821130	SB 813 SUPPLEMENTAL TAX	\$366.00
821220	PRIOR UNSECURED TAX	\$44.00
821300	SPECIAL TAX (FIRE ASSESSMENTS)	\$191,000.00
821510	SALES TAX - PUBLIC SAFETY (Prop 172)	\$14,482.00
821600	TIMBER TAX	\$303.00
824100	INTEREST	\$2,200.00
825481	HOMEOWNERS PROPERTY TAX RELIEF	\$749.00
827700	OTHER	
TOTAL ESTIMATED REVENUE		\$295,249.00

APPROPRIATIONS

CONTINGENCIES

860010	MEASURE M CONTINGENCY RESERVE	(previous reserve plus \$30,000.00)	\$120,000.00
860011	SPECIAL CONTINGENCY RESERVE (LEASE COLLATERAL)	(fixed reserve)	\$43,000.00
TOTAL CONTINGENCY RESERVE			\$163,000.00

SALARY & BENEFITS

861011	REGULAR EMPLOYEES	\$40,000.00
861014	MISCELLANEOUS EMPLOYEE BENEFITS	\$1,500.00
861035	WORKERS COMPENSATION INSURANCE	\$9,000.00
TOTAL SALARY & BENEFITS		\$50,500.00

SERVICES & SUPPLIES

862050	CLOTHING & PERSONAL ITEMS	\$35,000.00
862060	COMMUNICATIONS	\$6,000.00
862080	FOOD	\$2,000.00
862101	INSURANCE - GENERAL	\$11,703.00
862120	MAINTENANCE - EQUIPMENT	\$25,000.00
862130	MAINTENANCE - STRUCTURES & GROUNDS	\$7,000.00
862140	MEDICAL, DENTAL & LAB SUPPLIES	\$6,000.00
862150	MEMBERSHIPS	\$1,500.00
862170	OFFICE EXPENSE	\$5,000.00
862181	AUDITING & FISCAL SERVICES	\$8,500.00
862185	MEDICAL, DENTAL SERVICES	\$1,500.00
862187	EDUCATION & TRAINING	\$18,500.00
862189	PROFESSIONAL & SPECIAL SERVICES - OTHER	\$41,000.00
862200	RENTS & LEASES EQUIPMENT	\$95,000.00
862210	RENTS & LEASES BUILDINGS & GROUNDS	\$0.00
862231	ELECTION SUPERVISION & SERVICES	\$500.00
862250	TRANSPORTATION & TRAVEL	\$12,000.00
862260	UTILITIES	\$6,000.00
TOTAL SERVICES & SUPPLIES		\$282,203.00

OTHER APPROPRIATIONS

863113	PAYMENTS TO OTHER GOVERNMENT AGENCIES	\$3,500.00
864360	STRUCTURES & IMPROVEMENTS	\$85,000.00
864370	EQUIPMENT	\$125,000.00
TOTAL OTHER APPROPRIATIONS		\$213,500.00

TOTAL APPROPRIATIONS \$709,203.00

ESTIMATED REVENUE OVER/UNDER APPROPRIATIONS \$91,046.00

Albion Little River Fire Protection District

Balance Sheet

As of April 30, 2019

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05/16/19

Accrual Basis

	Apr 30, 19
ASSETS	
Current Assets	
Checking/Savings	
Public Tax Account	142,296.41
Fee Service Fund	22,453.25
District Checking	29,407.36
County Held Funds	16.86
Building Fund - Checking	10,609.09
Fire Department - Donations	247,153.30
Total Checking/Savings	451,936.27
Total Current Assets	451,936.27
Fixed Assets	
Accumulated Depreciation	-611,890.00
Building & Improvements	403,552.00
Firefighting Equipment	503,254.00
Land	
escrow fees	2,287.68
Land - Other	375,683.00
Total Land	377,970.68
Total Fixed Assets	672,886.68
TOTAL ASSETS	1,124,822.95
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	-700.00
Total Accounts Payable	-700.00
Credit Cards	
Umpqua Bank	-7,450.41
Total Credit Cards	-7,450.41
Total Current Liabilities	-8,150.41
Total Liabilities	-8,150.41
Equity	
30000 · Opening Balance Equity	588,887.94
32000 · Retained Earnings	701,002.13
Net Income	-156,916.71
Total Equity	1,132,973.36
TOTAL LIABILITIES & EQUITY	1,124,822.95

**Albion Little River Fire Protection District
Revenue & Expense Budget vs. Actual**

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05/16/19

Accrual Basis

July 2018 through April 2019

	Jul '18 - Apr 19	Budget	\$ Over Budget	% of Budget
Income				
82-1110 · CURRENT SECURED TAX	47,865.95	83,618.00	-35,752.05	57.2%
82-1120 · CURRENT UNSECURED TAX	2,474.65	2,487.00	-12.35	99.5%
82-1130 · SB813 SUPPLEMENTAL TAX	1,408.79	366.00	1,042.79	384.9%
82-1220 · PRIOR UNSECURED TAX	81.59	44.00	37.59	185.4%
82-1300 · SPECIAL TAX	0.00	191,000.00	-191,000.00	0.0%
82-1510 · SALES TAX-PUBLIC SAFETY	14,521.08	14,482.00	39.08	100.3%
82-1600 · TIMBER TAX	559.27	303.00	256.27	184.6%
82-4100 · INTEREST INCOME	2,145.10	2,200.00	-54.90	97.5%
82-5481 · HOMEOWNER PROPERTY TAX	345.75	749.00	-403.25	46.2%
82-7700 · OTHER	46,372.49			
82-7705 · Donations				
BBQ	14,850.45			
Business	50.00			
Individual	63,620.00			
82-7705 · Donations - Other	7,202.91			
Total 82-7705 · Donations	85,723.36			
Total Income	201,498.03	295,249.00	-93,750.97	68.2%
Gross Profit	201,498.03	295,249.00	-93,750.97	68.2%
Expense				
BBQ				
BBQ- KID AREA	450.00			
PRINTING	1,295.75			
SUPPLIES	50.80			
BBQ - Other	316.79			
Total BBQ	2,113.34			
voided checks	0.00			
66000 · Payroll Expenses				
taxes	8,199.73			
wages	32,687.74			
Total 66000 · Payroll Expenses	40,887.47			
86-1011 · Regular Employees	0.00	40,000.00	-40,000.00	0.0%
86-1014 · MISC EMPLOYEE BENEFITS	0.00	1,500.00	-1,500.00	0.0%
86-1035 · WORKERS COMPENSATION IN	7,394.00	9,000.00	-1,606.00	82.2%
86-2050 · CLOTHING & PERSONAL ITE	5,892.00	35,000.00	-29,108.00	16.8%
86-2060 · COMMUNICATIONS				
INTERNET SERVICE				
Comcast	893.20			
INTERNET SERVICE - Other	325.87			
Total INTERNET SERVICE	1,219.07			
web design	750.00			
WEBHOSTING	144.00			
86-2060 · COMMUNICATIONS - Other	1,616.74	6,000.00	-4,383.26	26.9%
Total 86-2060 · COMMUNICATIONS	3,729.81	6,000.00	-2,270.19	62.2%
86-2080 · FOOD	327.90	2,000.00	-1,672.10	16.4%
86-2101 · INSURANCE GENERAL	11,703.00	11,703.00	0.00	100.0%
86-2120 · MAINTENANCE EQUIPMENT				
Site Maintenance	1,590.51			
Medical Equipment	501.00			
Radio Maintenance	26.99			
Vehicle Maintenance				
8130	2,710.01			
8131	658.98			
8132	899.04			
8162	865.39			
8163	930.49			
8170	904.01			
8171	426.47			
8180	9,159.95			
8181	6,545.35			
8190	4,899.16			
8191	850.22			
8199 Jet Ski	2.42			
Vehicle Maintenance - Other	1,086.43			
Total Vehicle Maintenance	29,937.92			
86-2120 · MAINTENANCE EQUIPMENT - Other	4,735.72	25,000.00	-20,264.28	18.9%
Total 86-2120 · MAINTENANCE EQUIPMENT	36,792.14	25,000.00	11,792.14	147.2%
86-2130 · MAINTENANCE STRUCTURES				
Mowing	8.28			
Station 810	251.00			
Station 811	300.00			
Station 812				
Gravel	2,652.22			

**Albion Little River Fire Protection District
Revenue & Expense Budget vs. Actual**

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Accrual Basis

July 2018 through April 2019

	Jul '18 - Apr 19	Budget	\$ Over Budget	% of Budget
Station 812 - Other	2,397.87			
Total Station 812	5,050.09			
86-2130 · MAINTENANCE STRUCTURES - Other	2,796.91	7,000.00	-4,203.09	40.0%
Total 86-2130 · MAINTENANCE STRUCTURES	8,406.28	7,000.00	1,406.28	120.1%
86-2140 · MEDICAL, LAB SUPPLIES				
Gasses				
Eureka Oxygen	1,231.76			
Total Gasses	1,231.76			
Lab Supplies	932.66			
86-2140 · MEDICAL, LAB SUPPLIES - Other	0.00	6,000.00	-6,000.00	0.0%
Total 86-2140 · MEDICAL, LAB SUPPLIES	2,164.42	6,000.00	-3,835.58	36.1%
86-2150 · MEMBERSHIPS	1,143.00	1,500.00	-357.00	76.2%
86-2170 · DISTRICT OFFICE SUPPLIE				
Classified Ad	112.55			
late fee	3.69			
Paper, Ink, Materials	163.29			
Postage	154.00			
Printing & Copying Services	13.78			
Software	242.87			
86-2170 · DISTRICT OFFICE SUPPLIE - Other	464.95	5,000.00	-4,535.05	9.3%
Total 86-2170 · DISTRICT OFFICE SUPPLIE	1,155.13	5,000.00	-3,844.87	23.1%
86-2181 · AUDITING & FISCAL SERVI				
Bank charge	93.52			
Bookkeeping Services	720.00			
86-2181 · AUDITING & FISCAL SERVI - Other	515.50	8,500.00	-7,984.50	6.1%
Total 86-2181 · AUDITING & FISCAL SERVI	1,329.02	8,500.00	-7,170.98	15.6%
86-2185 · MED AND DENTAL				
Firefighter Immunization	245.98			
86-2185 · MED AND DENTAL - Other	443.00	1,500.00	-1,057.00	29.5%
Total 86-2185 · MED AND DENTAL	688.98	1,500.00	-811.02	45.9%
86-2187 · EDUCATION & TRAINING				
Food	345.25			
APPARATUS TRAINING	860.00			
CPR	300.00			
EMT	358.00			
86-2187 · EDUCATION & TRAINING - Other	3,103.85	18,500.00	-15,396.15	16.8%
Total 86-2187 · EDUCATION & TRAINING	4,967.10	18,500.00	-13,532.90	26.8%
86-2189 · PROFESIONAL & SPECIAL SERVICES				
District Counsel Services	9,375.51			
86-2189 · PROFESIONAL & SPECIAL SERVICES - ...	84,926.38	41,000.00	43,926.38	207.1%
Total 86-2189 · PROFESIONAL & SPECIAL SERVICES	94,301.89	41,000.00	53,301.89	230.0%
86-2200 · RENT- LEASE EQUIPMENT				
8130 Lease Purchase				
Interest 8130	23,908.85			
Principal 8130	31,268.16			
Total 8130 Lease Purchase	55,177.01			
8181 8191 Lease Purchase				
Interest 8181 8191	12,653.46			
Principal 8181 8191	12,346.54			
Total 8181 8191 Lease Purchase	25,000.00			
86-2200 · RENT- LEASE EQUIPMENT - Other	0.00	95,000.00	-95,000.00	0.0%
Total 86-2200 · RENT- LEASE EQUIPMENT	80,177.01	95,000.00	-14,822.99	84.4%
86-2231 · ELECTION SUPERVISION & SERVICES	0.00	500.00	-500.00	0.0%
86-2250 · TRANSPORTATION & TRAVEL				
FLEET FUEL				
Bulk Fuel Delivery	3,986.97			
FLEET FUEL - Other	295.27			
Total FLEET FUEL	4,282.24			
86-2250 · TRANSPORTATION & TRAVEL - Other	10,132.82	12,000.00	-1,867.18	84.4%
Total 86-2250 · TRANSPORTATION & TRAVEL	14,415.06	12,000.00	2,415.06	120.1%
86-2260 · UTILITIES				
Albion Water District	540.00			
PG&E	1,648.92			
Suburban Propane	339.77			
Thompson Septic Service	1,595.16			

**Albion Little River Fire Protection District
Revenue & Expense Budget vs. Actual**

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July 2018 through April 2019

Accrual Basis

	Jul '18 - Apr 19	Budget	\$ Over Budget	% of Budget
Waste Management	2,646.70			
86-2260 · UTILITIES - Other	683.64	6,000.00	-5,316.36	11.4%
Total 86-2260 · UTILITIES	7,454.19	6,000.00	1,454.19	124.2%
86-3113 · PAYMENTS TO GOVT AGENCIES				
LAFCO-DUES	527.49			
86-3113 · PAYMENTS TO GOVT AGENCIES - Other	4,526.21	3,500.00	1,026.21	129.3%
Total 86-3113 · PAYMENTS TO GOVT AGENCIES	5,053.70	3,500.00	1,553.70	144.4%
86-4360 · BUILDINGS & IMPROVEMENT				
STATION 810	300.00			
STATION 812	9,860.59			
86-4360 · BUILDINGS & IMPROVEMENT - Other	1,272.10	85,000.00	-83,727.90	1.5%
Total 86-4360 · BUILDINGS & IMPROVEMENT	11,432.69	85,000.00	-73,567.31	13.5%
86-4370 · EQUIPMENT (PURCHASE)				
Firefighting Equipment				
Site Maintenance	151.99			
Firefighting Equipment - Other	35.53			
Total Firefighting Equipment	187.52			
Medical Equipment	1,853.70			
Radios	2,016.36			
86-4370 · EQUIPMENT (PURCHASE) - Other	12,829.03	125,000.00	-112,170.97	10.3%
Total 86-4370 · EQUIPMENT (PURCHASE)	16,886.61	125,000.00	-108,113.39	13.5%
Total Expense	358,414.74	546,203.00	-187,788.26	65.6%
Net Income	-156,916.71	-250,954.00	94,037.29	62.5%