



West Plainfield Fire Protection District
24901 County Road 95, Davis, CA 95616 (530) 756-0212

MEETING AGENDA
STANDING COMMITTEE – BUDGET AND BENEFITS
January 9, 2025 at 5:00 PM

In Person
Fire Station
24901 County Road 95
Davis, CA 95616

1. Call the meeting to order (Chair Stiles)
2. Public comment
3. Discussion / Review of FYE 2024 Final Revenue and Appropriations (All) **(Pg 2)**
4. Discussion / Action and Recommendations to Board, if Any (All)
 - a. Review FYE 2025 Periods 1 through 6 Receipts and Expenditures; Consider Adjustments Among GL Accounts **(Pgs 3-5)**
 - b. Review / Analyze Changes to Minimum Wage in California
 - c. Finalize Timeline for FYE 2026 Budget Preparation, Necessary 218 Justifications, and Notifications to Public
 - d. Begin Identification of FYE 2026 Deferred Maintenance and Other Projects Expected to Impact YFE 2026 Budget Appropriations **(Pg 6)**
 - e. Begin Identification of Other Items Expected to Impact FYE 2026 Budget Revenues and Appropriations
5. Calendar
 - a. The next Budget and Benefits Committee meeting to be determined
6. Adjourn (Chair Stiles)

WEST PLAINFIELD FIRE PROTECTION DISTRICT

Fund/Account Trial Balance - FYE 2024 Adopted v Actual

Revenue	Account Description	Adopted	Actual Rec'vd
400100	PROPERTY TAXES-CURRENT SECURED	354,000.00	361,799.97
400101	PROPERTY TAXES-CURRENT UNSECURED	27,600.00	27,649.07
400111	PROPERTY TAXES-PRIOR UNSECURED	400.00	433.72
400120	SUPPLEMENTAL PROPERTY TAXES CURRENT		2,829.82
400500	OTHER TAX-SALES & USE TAXES		6,549.00
403100	INVESTMENT EARNINGS-POOL	500.00	12,385.84
403199	GASB 31 FAIR MARKET VALUE - DFS ONLY		4,008.00
410050	STATE-HIGHWAY PROPERTY RENTALS		4.26
410250	STATE-HOMEOWNERS PROPERTY TAX RELIEF		1,511.88
410900	STATE-OTHER		43,952.00
420900	FEDERAL-OTHER		63,784.52
430022	OTHER COUNTIES & CITIES-YOLO COUNTY	127,810.00	163,543.00
440003	SPECIAL ASSESSMENT	242,103.00	242,849.44
440600	OTHER CHARGES FOR SERVICES-FIREFGHTR SERVICES		6,469.99
440690	OTHER CHARGES FOR SERVICES		180.00
450900	OTHER MISCELLANEOUS REVENUES	190,759.00	1,758.15
460000	SALE OF CAPTIAL ASSETS	174,000.00	174,000.00
		(3,463.34)	
		<u>1,117,172.00</u>	<u>1,113,708.66</u>

Appropriations	Account Description	Adopted	Actual Use
500100	REGULAR EMPLOYEES	275,981.00	331,751.47
500110	EXTRA HELP		7,361.26
500120	OVERTIME	57,693.00	20,589.66
501110	SOCIAL SECURITY TAX	21,689.00	21,610.25
501120	MEDICARE	5,005.00	5,194.71
501170	UNEMPLOYMENT INSURANCE	3,337.00	3,388.39
501180	WORKERS' COMP INSURANCE	70,242.00	70,242.00
501190	OTHER EMPLOYEE BENEFITS	28,800.00	11,355.49
510010	CLOTHING & PERSONAL SUPPLIES	97,496.00	45,744.51
510012	AGRICULTURAL SUPPLIES		367.18
510020	COMMUNICATIONS	6,752.00	4,207.91
510030	FOOD	400.00	279.19
510040	HOUSEHOLD EXPENSE	19,710.00	9,635.14
510053	INSURANCE-OTHER	12,395.00	13,395.00
510070	MAINTENANCE-EQUIPMENT	47,364.00	30,714.51
510071	MAINTENANCE-BUILDING IMPROVEMENT	32,666.00	12,783.17
510080	MEDICAL, DENTAL, & LAB SUPPLIES	1,000.00	1,920.02
510090	MEMBERSHIPS	2,980.00	425.00
510100	MISCELLANEOUS EXPENSE		305.76
510102	MISCELLANEOUS EXPENSE-CREDIT CARD SERVICE CHARGES	25.00	12.28
510110	OFFICE EXPENSE (INCL POSTAGE)	5,000.00	863.60
510112	OFFICE EXPENSE-PRINTING (INCL PUBLICATION)	1,607.00	758.76
510120	IT SERVICE-DEPARTMENT SYSTEM MAINTAINANCE		1,381.18
510170	RENTS AND LEASES - EQUIPMENT	3,000.00	1,930.11
510171	RENTS & LEASES-BUILDING & IMPROVEMENTS		538.13
510180	TRAINING	2,000.00	866.92
510190	MINOR EQUIPMENT	25,310.00	18,316.55
510201	TRANSPORTATION & TRAVEL-FUEL	10,500.00	6,795.14
510220	UTILITIES	15,000.00	10,165.78
510251	PROFESSIONAL & SPECIAL SERVICES-AUDITING & ACCOUNTING	200.00	702.00
510252	PROFESSIONAL & SPECIAL SERVICES-INFO TECH SERVICES	9,787.00	3,010.72
510254	PROFESSIONAL & SPECIAL SERVICES-FISCAL AGENT FEES		35.58
510255	PROFESSIONAL & SPECIAL SERVICES-MEDICAL, DENTAL, LAB	3,360.00	1,949.00
510256	PROFESSIONAL & SPECIAL SERVICES-LEGAL SERVICES	500.00	1,000.00
510275	PROFESSIONAL & SPECIAL SERVICES-OTHER	1,520.00	1,608.56
510288	SPEC DPT EXP-OTHER		90.91
526020	TAXES & ASSESSMENTS	11,113.00	
530021	BUILDINGS & IMPROVEMENTS	86,250.00	67,373.98
530071	EQUIPMENT-VEHICLE	149,000.00	149,000.00
590100	APPROPRIATIONS FOR CONTINGENCY	27,700.00	
		177,712.18	
		<u>1,035,382.00</u>	<u>857,669.82</u>
			FBA FYE 2024 174,248.84
			Est FBA FYE 2024 155,755.00
			Difference * 18,493.84

* Available for budgeting for FYE 2026 (meanwhile in "Unassigned")

YOLO COUNTY AUDITOR-CONTROLLER
FIRE DISTRICT BUDGET WORKSHEET - FINANCING SOURCES - SCHEDULE A
FISCAL YEAR: 2025 - 2026
DISTRICT NAME: West Plainfield Fire Protection District (8061)

Account #	Account Name	Budgeted Revenue 2024-2025	Actual Revenue ao 01/02/25 2024-2025	Proposed Revenue 2025-2026
400100	PROPERTY TAXES - CURRENT SECURED	366,700.00	382,842.14	
400101	PROPERTY TAXES - CURRENT UNSECURED	27,700.00		
400111	PROPERTY TAXES - PRIOR UNSECURED	400.00		
400120	SUPPLEMENTAL PROPERTY TAXES - CURRENT			
400500	OTHER TAXES-SALES & USE TAXES			
403100	INVESTMENT EARNINGS - POOL	500.00	5,507.54	
403199	GASB		8,732.00	
403214	RENTS & CONCESSIONS - OTHER			
410050	ST-HIGHWAY PROPERTY RENTALS			
410250	ST-HOMEOWNERS PROP TAX RELIEF		241.62	
410900	ST-OTHER		32,425.60	
420900	FEDERAL-OTHER			
430000	OTHER-IN-LIEU TAXES			
430001	OTHER-IN-LIEU TAX-RDA PASS THRU			
430020	OTHER GOVT AGENCY-OTHER CO-CITYS			
430022	OTHER COUNTIES & CITIES - YOLO	127,810.00	45,442.38	
430070	OTHER TRIBAL - YOCHA DEHE CAPITAL			
440003	SPECIAL ASSESSMENT	242,452.00	243,569.22	
440600	OTHER CHARGES - SERVICE - FIREFIGHTERS		1,469.52	
440690	OTHER CHARGES FOR SERVICES		191.20	
450000	OTHER SALES - TAXABLE			
450302	OTHER MISC - DONATION			
450307	OTHER MISCELLANEOUS-CONTRIB/GRANT-NONGOV		822.00	
450900	OTHER MISC REVENUES	18,300.00	349.26	
460000	SALE OF CAPITAL ASSETS			
	TOTAL ESTIMATED REVENUE	783,862.00	721,592.48	0
	ESTIMATED FUND BALANCE AVAILABLE	155,755.00		381,660
	DECREASE IN GENERAL RESERVE			
	DECREASE IN CAPITAL ASSET REPLACEMENT RESERVE			
	DECREASE IN ACCRUED LEAVE RESERVE			
	TOTAL FINANCING SOURCES	939,617.00	721,592.48	381,660

YOLO COUNTY AUDITOR-CONTROLLER
FIRE DISTRICT BUDGET WORKSHEET - APPROPRIATIONS - SCHEDULE B
FISCAL YEAR: 2024 - 2025
DISTRICT NAME: West Plainfield Fire Protection District (8061)

Account #	Account Name	Budgeted Appropriations 2023-2024	Actual Appropriations ao January 2023-2024	Proposed Appropriations 2024-2025
500100	REGULAR EMPLOYEES	275,981	151,223.24	361,456
500110	EXTRA HELP		15,642.74	65,100
500120	OVERTIME	57,693	48,227.57	27,385
500130	STANDBY TIME			
500160	LEAVE BUYOUT			
501100	RETIREMENT			
501110	SOCIAL SECURITY TAX	21,689	13,334.94	29,506
501120	MEDICARE TAX	5,005	3,118.68	6,809
501130	HEALTH INSURANCE			
501170	UNEMPLOYMENT INSURANCE	3,337	522.40	4,540
501180	WORKER'S COMPENSATION INSURANCE	70,242	51,371.00	51,137
501190	OTHER EMPLOYEE BENEFITS	28,800	6,472.15	32,800
	TOTAL SALARY & BENEFITS	462,747	289,912.72	578,732
510010	CLOTHING & PERSONAL SUPPLIES	97,496	31,768.00	50,454
510012	AGRICULTURAL SUPPLIES			400
510020	COMMUNICATIONS	6,752	1,021.62	3,482
510030	FOOD	400		400
510040	HOUSEHOLD EXPENSE	19,710	14,084.13	9,805
510051	INSURANCE - PUBLIC LIABILITY		9,025.00	
510052	INSURANCE - FIRE & EXTENDED			
510053	INSURANCE - OTHER	12,395	16,757.95	27,243
510070	MAINTENANCE - EQUIPMENT	32,666	26,827.40	29,643
510071	MAINTENANCE - BULDGS & IMPROVEMENTS	47,364	303.39	45,786
510080	MEDICAL, DENTAL & LAB SUPPLIES	1,000		2,000
510090	MEMBERSHIPS	2,980	250.00	2,625
510100	MISC EXPENSE			
510102	MISC EXPENSE - CREDIT CARD SERVICE CHARGES	25	8.08	20
510110	OFFICE EXPENSE	4,500		2,000
510111	OFFICE EXPENSE - POSTAGE	500		500
510112	OFFICE EXPENSE - PRINTING	857	328.57	500
510120	IT SERVICE-DEPT SYSTEM MAINTENANCE			
510140	BOARD MEETING STIPENDS			
510160	PUBLICATIONS & LEGAL NOTICES	750	95.90	500
510170	RENTS & LEASES - EQUIPMENT	3,000	955.58	1,440
510171	RENTS & LEASES - BLDGS & IMPROVEMENTS			
510180	TRAINING	2,000	1,100.00	2,000
510190	MINOR EQUIPMENT	25,310	2,211.03	9,052
510200	TRANSPORTATION & TRAVEL			
510201	TRANSPORTATION & TRAVEL - FUEL	10,500	5,027.59	12,000
510220	UTILITIES	15,000	6,911.63	11,677
510251	PROF & SPEC SVC - AUDITING & ACCOUNTING	200		400
510252	PROF & SPEC SVC - INFORMATION TECH SERVICES	9,787	7,923.56	15,891
510254	PROF & SPCE SVC - FISCAL AGENT FEES		204.05	
510255	PROF & SPEC SVC - MEDICAL, DENTAL & LAB	3,360	1,727.00	4,350
510256	PROF & SPEC SVC - LEGAL SERVICES	500		
510275	PROF & SPEC SVC - OTHER	1,520	6,223.57	6,950
510282	SPEC DEPT EXP - ELECTION SUPPLIES & SERVICES			
510288	SPEC DEPT EXP - OTHER		391.00	
	TOTAL SERVICES & SUPPLIES	298,572	133,145.05	239,117

YOLO COUNTY AUDITOR-CONTROLLER
FIRE DISTRICT BUDGET WORKSHEET - APPROPRIATIONS - SCHEDULE B
FISCAL YEAR: 2024 - 2025
DISTRICT NAME: West Plainfield Fire Protection District (8061)

Account #	Account Name	Budgeted Appropriations 2023-2024	Actual Appropriations ao January 2023-2024	Proposed Appropriations 2024-2025
525015	RETIRE LTD - CAPITAL LEASE OBLIGATION			
525030	RETIRE LTD - OTHER			
525060	INTEREST - LTD - OTHER			
526020	TAXES & ASSESSMENTS	11,113		
526035	VOLUNTEER FIREMEN			
526040	CONTRIBUTION TO NON-COUNTY AGENCIES			
526200	CITY OF DAVIS			
526601	PAYMENTS TO OTHER GOV INSTITUTIONS			
	TOTAL OTHER CHARGES	11,113	0.00	0
530000	LAND			
530021	BUILDINGS & IMPROVEMENTS	86,250	13,126.66	
530010	EASEMENTS - NON DEPRECIABLE			
530070	EQUIPMENT			17,000
530072	EQUIPMENT - VEHICLE	149,000		
	TOTAL CAPITAL ASSETS	235,250	13,126.66	17,000
590100	APPROPRIATIONS FOR CONTINGENCY	27,700	0.00	19,873
	TOTAL APPROPRIATIONS	1,035,382	436,184.43	854,722
	ADDITIONS TO GENERAL RESERVE			
	ADDITIONS TO CAPITAL ASSET REPLACEMENT RESERVE	80,000		81,398
	ADDITIONS TO ACCRUED LEAVE RESERVE	10,287		0
	ADDITIONS TO WPPFD-QSEHRA			4,000
	TOTAL FINANCING USES	1,125,669	436,184.43	940,120

**CAPITAL IMPROVEMENTS - MAINTENANCE TRACKING - FYE 2025
WEST PLAINFIELD FIRE PROTECTION DISTRICT**

Priority	Assigned To	Project Description / Parameters		
DONE	D Stiles	Extractor Replacement Part 1 - Equipment - Extractor (including installation) Part 2 - Installation - Electrical	7,763.42	
DONE	D Osborn	Inspect / Repair Roof (seals around fixtures/screws) - Station	25,589.00	
DONE	D Stiles C Rita	Electrical Cleanup - App Bay Work Performed by Staff	330.06	33,682.48
1	D Stiles	Well Bladder Part 1 - Bladder - Size (gallons) = Match current - Material(s) = Match current Part 2 - Installation - by WPL members - Plumbing - Installation		
2	D Osborn	Asphalt Crack Repair (estimate between \$8,700 and \$14,500) Locations = in front of apron and north of station Materials = TBD (need some research) Work Performed by = TBD		
2	D Osborn	Paint - Exterior - Station - Match colors EXCEPT roll-up doors white - Fade / chip resistant paint - Prepare surface bare metal where needed - Repair (as much as possible) dents and holes		
2	D Stiles	Rollup Door - South - Top Panel Replacement - Like for like - Installation - Service all sensors		
2	D Stiles	Training Area Material = (what type gravel?) Installation = - Smoothing area - Laying new material - Leveling after laying new material		
2	C Rita S Bravo	Man Doors - App Bay bathroom & tool room - Material: Wood, with kickplate for tool room - Tool Room: knob with exterior key lock option - Bathroom: knob with interior lock		
3	E Snyder	Fencing - Replace Current Vinyl Part 1 - Material = metal Part 2 - Installation = set in cement; maybe by WPL members		
3		Turnout Lockers		
3		Hose drying rack		
3		Secure parking		
3		Repave all paved areas		

below \$5,000 = 1 Quote; \$5,000 - \$9,999.99 = 2 written quotes; \$10,000 - \$49,999.99 = 3 written quotes