

REVENUE - FISCAL YEAR 2017/18

Account Code	Line Item	Description	Sub Total	Total
1000	<u>Property Taxes - Current Year Secured</u>			1,171,000
	A	Secured Prop Taxes or Ad valorem taxes are impose yrly on all real-estate in the Dist. The Dist receives 11% of 1% of the current appraised value of the prop. Approx 52% of Secured Taxes are received in Dec & 44% in April. <i>FY 9/10=1.5% drop, 10/11=2.8% drop, 11/12=1.2% inc, 12/13=.5% drop, 13/14=4% Inc, 14/15=8.2% Inc, 15/16=7.1% Inc, 16/17=6.4% (added 2.5% for 17/18)</i>	1,171,000	
1001	<u>Current Year Direct Taxes - Special Tax</u>			336,000
	A	This is the Districts Special Parcel Tax currently set at \$10 per benefit unit and established in 1982. The Special Tax is fairly stable no increase is anticipated. The maximum potential for the tax is approximately \$142,000. The tax continues to return approximately 92% of its value. Includes the County charges to collect at .85%. Tax Code 51300	137,000	
	B	This is the Districts new Special Flat Tax set at \$75.00 per improved parcel and established in 2010. The maximum potential for the tax is approximately \$198,000. The tax is expected to bring in 90% of its value. Includes the County charges to collect at .85%. Tax Code 51310	199,000	
1011	<u>SB2557 Property Tax Administration</u>			(15,000)
	A	Sonoma County fees for the collection of the Districts general and ad valorem taxes.	(15,000)	
1020	<u>Property Tax - Current Year Supplemental</u>			19,000
	A	When property changes ownership or new construction occurs, the property is reassessed. If the property has been reassessed at a higher value, the owner will receive one or more supplemental tax bills in addition to the annual tax bill. The District receives its portion of the re-assessment. <i>(Down from a peak of 48,000 in FY 05/06)</i>	19,000	
1040	<u>Property Tax - Current Year Unsecured</u>			33,000
	A	Types of tax bill on the unsecured roll are: business equipment and leasehold improvements, aircraft and vessels (including fishing vessels, cabins on leased or publicly owned property, leased business equipment.	33,000	

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Account Code	Line Item	Description	Sub Total	Total
1042	<u>Cost Reimbursement-Collected Delinquent Current Year Unsecured</u>			(600)
	A		-600	
1060	<u>Property Tax - Prior Year Secured</u>			(400)
	A		-400	
1061	<u>Prior Year Direct Charges</u>			9,000
	A		9,000	
1080	<u>Property Tax - Prior Year Supplemental</u>			(100)
	A		-100	
1100	<u>Property Tax - Prior Year Unsecured</u>			1,500
	A		1,500	
Total Tax Revenue			1,553,400	

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Account Code	Line Item	Description	Sub Total	Total
1700	<u>Interest on Pooled Cash</u>			1,000
	A	<i>(Down from a peak of \$15,500 in FY 07/08)</i>	1,000	
1701	<u>Interest Earned</u>			0
	A	Interest owed for Dry Period Funding is deducted from interest earned on fund balance. <i>(Down from a peak of \$15,500 in FY 06/07)</i>	0	
1801	<u>Rent of Real Estate</u>			19,300
	A	Lease of the radio tower to Metro PCS at a starting amount of \$1,350.04 per month. There is a annual 3% increase that occurs annually in January.	19,300	
Total Use of Money/Property			20,300	
2440	<u>State HOPTR</u>			8,400
	A.	Homeowners property tax relief.	8,400	
2500	<u>State Other - State Revenue</u>			220,500
	A	Reimb from OES for Calif Fire Asstn Agrmt - St. of Calif. (+10% admin on personnel and eng.)	178,000	
	B	Reimb from Cal Fire for Assistance By Hire agreement for Mutual Aid Response within the Sonoma/Lake/Napa Unit. (Plus 10% admin. on personnel and eng.) 40 for A, 5 for B	22,500	
	C	Volunteer Firefighter Assistance Grant (VFA) for 15 sets of wildland turnouts 50/50 matching As of Aug. 22, applying for an additional 14 sets of structure turnouts. 50/50 matching	2,900 17,100	
2852	<u>Federal FEMA Grant</u>			0
	A	SCBA FEMA Grant 95% Reimbursement	0	
	B	Reimbursement for California Fire Assistance Agreement responses - Federal Government.	0	
Total Intergovernmental Revenues			228,900	

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Account Code	Line Item	Description	Sub Total	Total
3600	<u>Other Charges for Services</u>			1,000
	A	The District is reimbursed, quarterly at \$500.00 per incident, by the County of Sonoma for Mutual Aid responses under the Integrated Response Plan.	1,000	
3700	<u>Copy/Transcribe Fees</u>			50
	A	The District charges \$15.00 for copies of incident reports.	50	
Total Charges for Services			1,050	
4015	<u>Interest Earned BofW</u>			300
	A	Enterest Earned from Bank of the West	300	
4040	<u>Miscellaneous Revenue</u>			1,000
	A	Revenue from the sale of surplus equipment. (Old 5140)	-	
	B	Temporary Disability reimbursement payments from Workers Compensation.	0	
	C	Cal Card Incentive reimbursement payment.	1,000	
	D	Other miscellaneous revenue. FASIS Audit Reimbursement	0	
4102	<u>Donations/Reimbursements</u>			14,900
	A	Miscellaneous donations/reimbursements. (Comm. Fund Grant \$8,045, \$2,000 RR Water donation for the completion of the new classroom.	5,000	
	B	Under the GSA Fed strip purchase program the District purchases equipment for other agencies and is then reimbursed.	600	
	C	Public Donations.	600	
	D	Reimbursements for District Sponsored Classes.	500	
	E	Reimbursement for use of Posi-Check.	400	
	F	On a calendar year basis the Dist. is reimbursed for the use of gas by the Forestville Water Dist. The prior years usage was 1,693 gallons by the Water Dist. at \$2.84 per gallon.	4,800	
	G	Forestville Planning Assocn. Grant towards new stove.	3,000	
4109	<u>Outdated/Cancelled Warrants</u>			-
	A		-	
4620	<u>OT-Within Fund</u>			-
	A	No transfers	0	
Total Miscellaneous Revenues			16,200	
Total Revenue				1,819,850

EXPENDITURES - FISCAL YEAR 2017/18

Account Code	Line Item	Description	Sub Total	Total
5910	<u>Regular Staff Salaries</u>			595,900
	A	Base pay as designated by M.O.U. with the six (6) Forestville Full-time Employees and the Fire Chief salary by Agreement including step increases. Less Russian River's contribution for 1/2 Fire Chief base salary	627,000 -64,500	
	B	FLSA pay is paid to all Forestville Full-time Employees at 2.61% of base pay. (The Fire Chief is exempt from FLSA pay)	13,100	
	C	Vacation buy back. Staff after 20 yrs. of service can cash in 96 hrs. of vacation at their current straight time hourly rate. Fire Chief = 80 hrs.	4,900	
	D	Less Russian River's contribution for 1/2 Fire Chief vacation buy back	-2,500	
	E	Longevity Pay	15,600	
	F	Payroll service. (IBS)	2,300	
	G	Upon separation from service w/Dist., each F'ville Full-time Empl, plus Fire Chief shall be entitled to, in lieu of any separation pay, full pay at the empls base rate of pay at the time of separation for all accrued vacation.	0	
	H	Upon separation from service w/Dist., each F'ville Full-time Empl, plus Fire Chief w/over 5 yrs of service, shall be entitled to be paid for 25% of their accrued sick leave at their base rate of pay at the time of separation.	0	
5911	<u>Extra Help - Volunteer Personnel</u>			66,505
	A	Vol. nominal fee for working 24 hour time incr. (shift) at \$112.00 (new # \$137.00 as of 7/1/17) per shift and reasonable expenses at \$10.00 for meals, \$3.00 for fuel and \$2.00 for uniform maintenance. +\$30 Sleeper for a total of \$157 per shift	57,305	
	B	Volunteer nominal fee for working admin or stand-by shifts. (10 admin/standby shifts per year)	200	
	C	Volunteer stipend for responding to emergencies @ \$2.00 per call/shift. (volunteers respond to an average of 20% of total calls)	7,000	
	D	Volunteer nominal fee for attending training drills at \$6.00 per drill. (36 drills per year with an average of 16 personnel per drill)	2,000	
5912	<u>Overtime - Callback</u>			265,500
	A	Overtime pay is paid to Forestville Full-time Employees called back to shift duty to cover vacation leave in order to maintain minimum staffing. Each members average annual vacation hours used are multiplied by the average time and one half rate for this calculation.	40,000	
	B	Overtime pay is paid to Forestville Full-time Employees who respond to emergency incidents within the District, on their days off, at time and one-half of the base rate.	47,000	
	C	Overtime pay is paid to Forestville Full-time Employees who attend training drills on their days off, at time and one-half of the base rate.	6,000	
	D	Overtime pay is paid to Forestville Full-time Employees called back to shift duty to cover sick leave, individual training and conferences and other leave types.	10,000	
	E	OT related to the Calif. Fire Assistance Agreement responses. 45 days w/2 pd staff (\$43.77 ave.) and 2 Vol. (\$31.54 Per Hour) \$162,500	162,500	

EXPENDITURES - FISCAL YEAR 2017/18

Account Code	Line Item	Description	Sub Total	Total
5922	FICA Retirement-LOC			53,500
	A	The District's contribution to Social Security for Forestville Full-time Employees and the Fire Chief at 6.2% of total earnings including overtime and Extra Help	57,500	
	B	Less Russian River's contribution for 1/2 Fire Chief FICA	-4,000	
5923	Public Employees Retirement System (PERS)			151,550
	A	The District's contribution of 16.842% of base salary (Longevity & FLSA also) to CalPERS Retirement, 3% @ 55, paid by the District for all Forestville Full-time Employees and the Fire Chief.	110,450	
	B	Unfunded Accrued Liability (UAL) annual lump sum	52,000	
	C	Reimbursement from RRFPD for the Fire Chief's contribution of 16.842% of base salary to CalPERS Retirement, 3% @ 55. Effective 12/14/2012	-10,900	
5924	Medicare-LOC			12,600
	A	The District's contribution to Medicare for Forestville Full-time Employees and the Fire Chief at 1.45% of total earnings including OT and Extra Help	13,500	
	B	Less Russian River's contribution for 1/2 Fire Chief Medicare	-900	
5930	Health Insurance			80,200
	A	Health insurance as designated by M.O.U. with the seven (7) Forestville Full-time Employees. The District pays 85% of the monthly premium (added 7% to premium for Jan.-June 2018)	105,100	
	B	Employee pays 15% of monthly premium	-15,800	
	C	Reimbursement from RRFPD for 1/2 of Fire Chief's Health Ins. costs to Dist.	-9,100	
5931	Disability Insurans-LOC			10
	A	Reimbursement to RRFPD for Heidi Disability Insurance	10	
5932	Dental Insurance			7,730
	A	Dental insurance as designated by M.O.U. with the seven (7) Forestville Full-time Employees. The District pays 100% of the Employees individual contribution and up to \$101.00 per month total contribution including employee dependants. Dental insurance, through Delta Dental. \$104.90	8,500	
	B	Employee pays \$1.95 of monthly premium	-170	
	C	Reimbursement from RRFPD for 1/2 of Fire Chief's Dental Ins. costs to Dist.	-600	
5934	Vision Insurance			1,200
	A	Vision insurance as designated by M.O.U. with the seven (7) Forestville Full-time Employees. The District pays 100% of the Employees and their dependants contribution. Dental insurance is provided through Dental and Vision Insurance .	1,200	

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Account Code	Line Item	Description	Sub Total	Total
5935	Unemployment Insurance			5,200
	A	In California, the EDD administers the UI program according to guidelines established by the UI Code and the California Code of Regulations Title 22. Calculations are 7.4% of the first \$7000.00 of earnings. Based on 8 full-time members earning over \$7000.00.	4,150	
	B	In California, the EDD administers the UI program according to guidelines established by the UI Code and the California Code of Regulations Title 22. Calculations are 7.4% of the first \$7000.00 of earnings. Based on the slight chance that 2 Volunteer members will earn over \$7000.00 in the FY.	1,050	
5940	Workers' Compensation Insurance			81,100
	A	The District is a member of the Fire Agencies Self Insurance System (FASIS) which provides Workers Compensation Insurance and third party Claims Administration Services. FASIS rates for Full-time personnel are based on an assessment of \$8.48 per \$100.00 of regular pay.	53,200	
	B	FASIS rates for Full-time personnel are based on an assessment of \$8.46 per \$100.00 of overtime compensation based on 2/3rds (66%) of overtime earned.	14,800	
	C	FASIS rates for Volunteer personnel are based on an assessment of \$8.46 per \$100.00 of total compensation from working shifts, drills and calls.	6,300	
	D	FASIS rates for Volunteer personnel are based on an assessment of \$8.46 per \$100.00 of total compensation in addition to the calculation based on \$5000.00 of annual income above. Assume 24 Volunteers.	6,350	
	E	The District experience modification (Ex Mod) is applied to the total Workers Compensation Premium to reduce the total premium. The District's current Ex Mod is 1.003	250	
	F	Rates for each of the 5 Board of Directors are base on an assessment of 2.38% per \$100.00 of total compensation. A total compensation factor of \$1,000.00 is used for this calculation.	200	
	G	Each year FASIS compares the previous fiscal years projected total compensation for the Full-time members to the actual total compensation for that fiscal year. A Payroll Audit Adjustment is then made and assessed in April.	0	
Total Salaries and Employee Benefits			1,320,995	

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Account Code	Line Item	Description	Sub Total	Total
6020	<u>Clothing/Personal</u>			4,000
	A	Forestville Full-time Personnel shall be provided with: 1 Sweatshirt, 6 Tee Shirts and 2 Uniform Pants annually. All other uniform items will be provided on an "as needed" basis. Volunteer Personnel shall be provided uniforms on an "as needed" basis. The Chief has the authority to authorize additional items as set forth in the District budget.	3,200	
	B	Badges, Insignia, patches and belts for members.	800	
6022	<u>Safety Clothing</u>			53,300
	A	Wildland Turnouts, 15 sets of coats, pants. VFA matching fund grant \$5,806.36. (As of Aug. 22, we are applying for 14 sets of structure turnout with 50/50 matching funds grant.)	40,000	
	B	Wildland Boots, 5 pairs.	1,500	
	C	Structure Turnouts, 4- sets of coats, pants and boots.	9,200	
	D	PPE repairs and maintenance.	600	
	E	Supplies necessary to maintain Water Rescue equipment and RS1 systems.	2,000	
6040	<u>Communications</u>			6,750
	A	General phone, internet, radio and pager repair parts, labor, software, web page domain name and maintenance.	1,200	
	B	BK radio, pager repairs and batteries. (reduced by 2k for 15/16)	1,000	
	C	Cell phone charges - Verizon.	1,800	
	D	Short and long Distance phone service - AT & T.	1,900	
	E	High speed internet - Comcast.	850	
	F	Domain License due every 3 years. (last paid in Feb. 2011)	0	
6060	<u>Food</u>			3,500
	A	Food and supplies for special events, work days, training, meetings, Out of County bags, disasters and incidents.	2,250	
	B	Volunteer Appreciation Dinner.	750	
	C	Food for Out of County Response. (to, from and at the incident)	500	
6080	<u>Household Expenses</u>			3,500
	A	Supplies and accessories required to clean facilities, clothing and equipment, including paper products.	3,100	
	B	Extractor and Truck Washing Soap.	400	

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Account Code	Line Item	Description	Sub Total	Total
6100	<u>Insurance</u>			7,100
	A	The District is a member of the Fire Agencies Insurance Risk Authority (FAIRA) which provides liability, equipment and property insurance coverage to over 100 fire agencies in California. Rates are based on a competitive bidding process annually. Includes FAIRA Administrative Fee and Insurance Stabilization Fee - FAIRA has developed a rate stabilization fee to be used in times of significant spikes in the cost of liability, equipment and property insurance.	7,100	

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Account Code	Line Item	Description	Sub Total	Total
6140	Maintenance -Equipment			30,000
	A	General		
	1	Parts, supplies and accessories required to maintain & repair vehicles by District personnel.	5,200	
	2	Parts and Labor for repairs done on District vehicles by other vendors.	6,500	
	B	Apparatus		
	1	Annual safety inspection for 5 diesel apparatus - Lubervan at \$1,500 and Focha at \$780.00.	780	
	2	Annual opacity tests for 5 apparatus \$60.00 each.	400	
	3	Bi-Annual oil and transmission sampling for all diesel apparatus - Analysts Inc.	450	
	4	5181 Compressor System	2,000	
	5	Brake check/repair/replacement.	2,000	
	6	5140 - 4 new tires, 5181 - 6 new tires and 5175 - 2 new tires	5,400	
	7	5175 Plumbing system	0	
	C	SCBA		
	1	Parts, maintenance and repair supplies.	500	
	2	Quarterly, air testing for SCBA compressor - Tri Air Testing.	600	
	3	Annual compressor service preventative maintenance - Bauer.	1,300	
	4	Annual Posicheck calibration, not including shipping - Honeywell Analytics	1,250	
	5	Annual Portacount calibration, not including shipping - TSI Inc.	750	
	D	Equipment		
	1	Parts, maintenance and repair supplies.	400	
	2	Annual repair and maintenance for rescue tool.	400	
	3	Annual calibration of gas detector and repairs - BWS.	320	
	4	Repairs to bags, straps and clothing.	150	
	5	Annual repair and maintenance of rescue boats and jet ski.	450	
	6	Water rescue repair of suits, etc.	200	
	7	Parts, supplies and accessories required to maintain & repair power equipment.	400	
	8	Annual test of ground ladders - Fail Safe Testing.	550	
6180	Maintenance Buildings/Improvements			8,500
	A	Parts, supplies and accessories required to maintain & repair facilities.	3,500	
	B	Repair and maintenance of rollup doors.	1,000	
	C	Appliance repair and maintenance.	500	
	D	HVAC service, repair and maintenance.	500	
	E	Bi - annual hood system service/repair and fire extinguisher servicing.	400	
	F	Bi - annual station generator load test. (even years) Due December 2012	600	
	G	Paint, ceiling tiles	2,000	

EXPENDITURES - FISCAL YEAR 2017/18

Account Code	Line Item	Description	Sub Total	Total
6261	<u>Medical Supplies</u>			6,000
	A	Supplies and accessories to maintain EMS services, immobilization supplies, collars, backboards, straps, head immobilizers, gloves and Blood Borne Pathogen PPE.	2,750	
	B	CPR cards every 2 years. (FY 12/13)	750	
	C	AED batteries & pads.	1,000	
	D	Oxygen - hydro testing for 30 - O2 cylinders. (last done in 2016 due in 2021)	500	
	E	Oxygen and welding gas refill and delivery charges - Airgas.	1,000	
6280	<u>Memberships</u>			970
	A	Fire Districts Association of California (FDAC).	415	
	B	Forestville Chamber of Commerce dues and Town Expo.	95	
	C	Post office box annual rental.	100	
	D	The District belongs to the Sonoma County Fire Prevention Officers Section. This allows the District to use the Fire Investigation Task Force for fire investigations and the Fire and Life Safety Trailer for Public Education Events. SCFDA and SCFCA too.	450	
	E	Reimbursement from RRFPD for FITF, Safety Trailer and FPO	-200	
	F	COSTCO Annual Business Card fee.	110	
6400	<u>Office Expenses</u>			3,220
	A	Services required to maintain & repair computer and copy systems. (Copy Machine Lease)	1,550	
	B	Annual maintenance and repairs for copy machine and toner cartridges.	500	
	C	Postage Stamps/shipping and mailings.	400	
	D	Supplies necessary to maintain administrative services including copy paper and printer ink.	500	
	E	Parcel Tax data for Special Tax Billings.	200	
	F	Shift Calendars - Shift Calendars Inc. (Rincon Valley)	70	
6415	<u>Books and Periodicals</u>			500
	A	Press Democrat annual subscription. (due in June)	380	
	B	Trade Magazine Subscriptions Firehouse and Fire Chief Magazines.	120	
	C	Other Publications including NFPA.	0	

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Account Code	Line Item	Description	Sub Total	Total
6461	Supplies/Expenses			5,790
	A	Administration		
	1	Awards for members.	400	
	2	Budget Master annual upgrades.	500	
	3	Office equipment, file cabinets, computers, printers, fax machines, etc.	1,500	
	B	Facilities		
	1	Sonoma County Permit fee for hazardous materials and hazardous waste. CUPA	820	
	2	Northern Sonoma County Air Pollution Control District Standby Generator Permit.	200	
	3	Maintenance and repair of exercise equipment.	500	
	C	Fire Prevention/Public Education		
	1	Supplies necessary to maintain fire prevention and public education programs.	500	
	D	Suppression		
	1	Supplies necessary to maintain suppression services.	700	
	2	Class A Foam 50 gallons at \$13.40 per gallon. The District purchases its foam from Rincon Valley Fire District who purchases for several agencies in bulk.	670	
	3	SCBA - ??? new masks, internal HUD and voice amplifiers.	0	
6500	Professional/Special Services			18,250
	A	Shared Admin. with Russian River 3hrs per week @ \$38.90 per hour	3,600	
	B	Legal Fees.	4,000	
	C	Printing services for forms and business cards.	300	
	D	California Labor Law Poster Service.	100	
	E	Monthly shop rag cleaning service.	650	
	F	Monthly Otto IT Service Fee \$800.00	9,600	

EXPENDITURES - FISCAL YEAR 2017/18

Account Code	Line Item	Description	Sub Total	Total
6526	<u>Dispatch Services</u>			0
	A	The District's 911 emergency calls and dispatching functions are managed by the Redwood Empire Dispatch and Communications Joint Powers Authority. An annual fee is established based on the number of calls dispatched per agency. (payments made quarterly) (\$7,440 first quarter)	30,757	
	B	County reimbursement for Disp. costs to offset tourism impacts	-30,757	
6540	<u>Contract Services</u>			500
	A	Operational Area Emergency Services Contract with the County of Sonoma.	500	
6587	<u>LAFCO Charges</u>			2,600
	A	Revenue sources to fund the Local Agency Formation Commission (LAFCO) include application fees, interest on pooled cash, and apportionments from the county, cities and independent special districts.	2,600	
6630	<u>Audit/Accounting Service</u>			6,325
	A	Annual District audit of the prior fiscal year.	6,325	
6632	<u>Bank Fees</u>			600
	A	Annual Bank of the West Fees	600	
6654	<u>Medical Exams</u>			4,800
	A	Entry level physicals for new members (\$505) X3	1,520	
	B	Flu Shots.	180	
	C	TB Test and Reading for 28, \$20.00 per test, \$240.00 for 2 station visits. (last done in March 2013)	1,000	
	D	Hep B Vaccinations, MMR and TDaP Vaccinations for 10 personnel.	0	
	E	Annual OSHA Health Questionnaire Review for Respirators 29 @ \$35.00 each.	1,100	
	F	DMV Physicals for Engineers and Driver Operators at \$115.00 every 4 years.	1,000	
6800	<u>Public/Legal Notices</u>			500
	A	Legal Notices, final budget and special tax hearing notice in local newspaper 2x in 2 separate weeks. Two weeks before the date of the meeting.	500	
6823	<u>Rents/Leases - Hydrants</u>			2,550
	A	The District pays a rental fee, per hydrant, to the Forestville Water District for the use and maintenance of their hydrants. The contract is renewed in October.	2,550	

EXPENDITURES - FISCAL YEAR 2017/18

Account Code	Line Item	Description	Sub Total	Total
6880	<u>Small Tools/Instruments</u>			6,760
	A	Replacement of broken/worn-out tools & new special tools.	1,000	
	B	Nozzles and Fittings	760	
	C	Flashlights	0	
	D	Structure and wildland hose. Hose repair supplies (asked to purchase 500ft. of 3 inch this year)	4,000	
	E	Fed Strip Purchases for Other Agencies.	0	
	F	Welding/metal working equipment.	1,000	
	G	Replacement for 2-AED's.	0	
7005	<u>Election Expenses</u>			0
	A	Elections for 2 Board Members. (Next in November 2018) No opponents this yr.	0	
7120	<u>Training-in-service</u>			12,300
	A	Supplies and expenses necessary to maintain training systems, books, videos and supplies.	900	
	B	The District will pay for tuition, books and required class materials for fire or specialty related classes as approved by the Training Officer or Fire Chief for Forestville Full-time Employees. Lodging must be approved by the Training Officer or Fire Chief.	4,000	
	C	The District will pay for tuition, books and required class materials for fire or specialty related classes for all non-fulltime personnel (Volunteer) up to a maximum of \$150.00 per member per year unless approved by the Fire Chief.	1,800	
	D	Target Safety for the Full-time staff at \$80.00 per members.	600	
	E	Haz Mat First Responder Operations for new volunteers, certs and instructor.	200	
	F	EMT Certification and Recertification reimbursement.	800	
	G	Cost for Training drills	4,000	
7201	<u>Gas/Oil</u>			15,000
	A	Diesel based on a 4 year average 2500 gallons. Price per gallon estimate \$2.40. Gasoline, current District average 2600 gallons per year. Price per gallon estimate \$2.80. Offset by reimbursement from Forestville Water District.	13,300	
	B	Oil for oil changes on apparatus, motor oil, 2 cycle oil, bar oil and tool fuel.	500	
	C	Solvent for parts washer - 40 gallons @ 13.16 per gallon.	500	
	D	Oil recycling fee - Maximum Oil Service.	200	
	E	Fuel for Out of County Response on District Credit Cards.	500	

EXPENDITURES - FISCAL YEAR 2017/18

Account Code	Line Item	Description	Sub Total	Total
7300	<u>Transportation/Travel</u>			1,000
	A	Miscellaneous meetings & workshops including FAIRA and CSDA. Hotel and Fuel	1,000	
7320	<u>Utilities</u>			15,700
	A	Electricity and Gas average is just over 1K a month	14,000	
	B	Water, domestic water usage from Forestville Water District, quarterly billing.	1,700	
7330	<u>Sanitation</u>			4,250
	A	Annual Sewer Rates (2015/16 = \$3,550) Based on water use between Nov. - Feb. each year. (\$4,231.56 16/17)	4,250	
Total Services and Supplies			224,265	
7900	<u>Principal</u>			27,464
	A	Annual principal lease pymts for light rescue 5136 beginning in Aug. of 2010 and ending Aug. 2020.	13,450	
		Extra payoff amount required if paid off prior to 9/30/17	14,014	
7920	<u>Interest</u>			1,145
	A	Interest on lease payments on light rescue 5136.	1,145	
Total Other Charges			28,609	
8510	<u>Buildings/Improvements/Equipment</u>			53,000
	A	Fire station remodel. (Repave front ramp from station to Mirabel Rd.) Dispatch fees (\$31,000) diverted to here.	41,000	
	B	New kitchen stove. \$3,000 granted from the FPA of the \$12,000 needed for the stove.	12,000	
8560	<u>Equipment</u>			0
	A.	2012 awarded a FEMA Grant for purchase of 20 new SCBA's Dist. Cost is 5% (\$6,221)(\$124,416)	0	
Total Capital Assets			53,000	
9000	<u>Appropriations for Contingencies</u>			10,000
	A	Unanticipated breakdowns of equipment or repairs to facilities or other expenses.	10,000	
Total Appropriations for Contingencies			10,000	
Total Expenditures				1,636,869

DESIGNATED RESERVES - FISCAL YEAR 17/18

Account Code	Line Item	Description	Sub Total	Total
N/A	Reserves			250,000
		Equipment Reserves	150,000	
		Unspecified Designated Reserves	100,000	
		Vacation/Sick Leave Payout (Compensated Absences)	-	
		Sick Leave Payout	-	
	Total Reserves			250,000