

SPECIAL MEETING AGENDA

Thursday, April 17, 2025, 11:30 AM

Garden Valley Fire Protection District Board of Directors

4860 Marshall Road, Garden Valley 95633 530-333-1240

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Call to Order

Announcement of Quorum

Pledge of Allegiance

1.0 ADOPT AGENDA

2.0 INTRODUCTION OF GUESTS AND PUBLIC COMMENTS

Visitors are always welcomed at meetings of the Board of Directors and their suggestions and comments are encouraged. Those wishing to address the Board may do so when the item on the Agenda is taken up prior to any action being taken by the Board, or under Communications. Oral Communications will be limited to 3 minutes per topic. The Board of Directors may vote to extend that time limit.

3.0 NEW BUSINESS

3.1 Approve Amendments to FY 24/25 Budget

4.0 OPEN FORUM

5.0 ADJOURNMENT

Garden Valley Fire
 Final Budget 24/25
 (Amended 4-17-25)

Account 8557000

Ordinary Income/Expense	FY 24/25 2024-2025	Current FY24/25 2024-2025	FY 23/24 2023-2024	Previous Year 2022-2023	NOTES
Other Pre-Existing Funds					
0001 · Fund Balance (Carryover)	\$1,300,000.00	\$1,300,000.00	\$846,587.74	\$692,445.46	
0002 · Reserve Balance Released				\$0.00	
0310 · Reserved General	\$0.00			\$0.00	
0317 · Compensated Absences Reserve	\$0.00			\$0.00	
0323 · Equipment Replacement Reserve	\$0.00			\$0.00	
Total Pre-Existing Funds	\$1,300,000.00	\$1,300,000.00	\$846,587.74	\$692,445.46	
Income					
0100 · Property Taxes Current Secured	\$511,743.00	\$289,463.39	\$487,176.37	\$464,646.29	
0110 · Property Taxes Current Unsecured	\$9,878.00	\$9,336.21	\$9,506.92	\$8,581.60	
0120 · Property Taxes Prior Secured	\$0.00	-\$49.79	-\$246.90	\$938.58	
0130 · Property Taxes Prior Unsecured	\$300.00	\$260.89	\$285.01	\$264.19	
0140 · Property Taxes Supplemental Cur	\$10,000.00	\$4,552.01	\$11,738.49	\$20,590.86	
0150 · Property Taxes Supplemental Pri	\$500.00	\$910.35	\$1,759.10	\$1,376.00	
0175 · Special Tax Assessment	\$90,720.00	\$55,489.64	\$90,561.57	\$89,295.71	
0360 · Penalties	\$500.00	\$2,492.76	\$7,042.22	\$5,079.34	
0400 · Interest Income	\$15,000.00	\$39,959.39	\$33,342.16	\$14,154.79	
0420 · Rent Land and Buildings	\$0.00	\$0.00	\$0.00	\$0.00	
0820 · Homeowners Property Tax Relief	\$3,050.00	\$1,546.83	\$3,151.74	\$3,230.08	
0898 · State: Strike Team Revenues	\$0.00		\$0.00	\$0.00	
1060- FEIMA Safer Grant	\$80,000.00	\$73,945.40	\$97,620.72	\$34,840.16	
1200 · Other Governmental Agencies	\$2,700,000.00	\$2,673,665.87	\$1,716,464.24	\$1,154,833.99	
1310 · Special Assessments	\$212,260.56	\$130,921.97	\$209,199.83	\$202,470.74	
1403 · Transfer from Development Fees	\$0.00		\$80,000.00	\$0.00	
1740 · Charge for Services	\$0.00			\$0.00	
1744 · Misc Inspections or Services				\$0.00	
1940 · Miscellaneous Revenue	\$675,000.00	\$611,858.51	\$95,830.37	\$13,018.08	PGE Skid Mount
1941 · Miscellaneous Refund				\$0.00	
1942 · Miscellaneous Reimbursement				\$0.00	
Total Income	\$5,608,951.56	\$5,194,353.43	\$3,690,019.58	\$2,705,765.87	

Garden Valley Fire
 Final Budget 24/25
 (Amended 4-17-25)

Account 8557000

Ordinary Income/Expense	FY 24/25	Current FY24/25	FY 23/24	Previous Year	NOTES
Without Carryover	\$4,308,951.56	\$3,894,353.43	\$2,843,431.84	\$2,013,320.41	
Expense					
30 · Payroll Expenses					
3000 · Salaries Permanent Employees	\$650,000.00	\$457,101.12	\$441,684.31	\$415,952.47	
3001 · Temporary Employees	\$180,000.00	\$140,818.17	\$112,306.45	\$78,694.83	
3002 · Overtime	\$350,000.00	\$332,159.72	\$130,152.38	\$142,338.68	
3004 · Other Compensation	\$850,000.00	\$824,504.94	\$620,104.16	\$568,777.73	
3020 · Retirement	\$190,000.00	\$177,086.30	\$185,324.88	\$166,977.43	
3021 · OASDI	\$119,266.00	\$107,266.89	\$81,060.93	\$65,718.17	
3022 · Medicare	\$32,000.00	\$25,449.75	\$18,978.57	\$17,539.62	
3040 · Health Insurance	\$110,000.00	\$73,730.24	\$97,060.21	\$116,406.96	Includes KC
3041 · Unemployment Insurance	\$13,520.00	\$10,522.80	\$11,595.43	\$10,219.78	
3042 · Long Term Disability	\$4,000.00	\$3,413.19	\$1,770.00	\$1,917.50	
3043 · Deferred Compensation Employer	\$0.00			\$0.00	
3044 · Dental & Vision Insurance	\$17,000.00	\$3,371.69	\$10,364.45	\$0.00	
3046 · Retiree Health Defi	\$0.00			\$0.00	
3060 · Workers Compensation Employer	\$128,000.00	\$62,100.48	\$100,288.97	\$155,078.22	
Total 30 · Payroll Expenses	\$2,643,786.00	\$2,217,525.29	\$1,810,690.74	\$1,739,621.39	
4020 · Clothing & Personal Supplies	\$7,500.00	\$6,116.00	\$3,200.11	\$7,142.70	
4021 · Fire Turnouts	\$40,000.00	\$3,010.93	\$0.00	\$1,236.38	
4022 · Uniforms	\$0.00		\$286.62	\$0.00	
4040 · Communications	\$6,000.00	\$4,032.19	\$5,136.33	\$4,651.33	
4042 · Communications & Radios 1099	\$5,000.00	\$4,729.89	\$5,437.98	\$14,919.96	
4043 - Central Dispatch Services	\$12,000.00	\$6,325.29	\$9,575.44	\$9,035.85	
4044 - Cable/Internet Services	\$0.00		\$0.00	\$0.00	
4060 · Food & Food Products	\$10,000.00	\$9,184.49	\$3,716.44	\$2,017.28	
4080 · Household Expense	\$3,000.00	\$1,281.17	\$961.04	\$1,202.31	
4081 · Paper Goods	\$0.00		\$0.00		
4082 - Household Exp: Other	\$0.00		\$0.00	\$0.00	
4084 - Expendable Equipment	\$0.00		\$0.00		
4085 · Refuse Disposal	\$4,000.00	\$2,679.68	\$3,280.32	\$3,878.86	

Garden Valley Fire
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 (Amended 4-17-25)

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Ordinary Income/Expense	FY 24/25	Current FY24/25	FY 23/24	Previous Year	NOTES
4086 · Custodial Services	\$0.00		\$0.00		
4087 · Exterminator	\$0.00		\$0.00		
4100 · Insurance Premium	\$92,000.00	\$73,933.99	\$77,464.01	\$88,845.00	
4101 · Insurance-Additional Liability	\$0.00		\$0.00	\$0.00	
4140 · Maintenance Equipment	\$10,000.00	\$9,266.69	\$4,315.94	\$3,297.16	
4141 · Maint Office Equipment	\$0.00		\$0.00	\$0.00	
4142 · Maintenance Radio	\$7,000.00	\$6,378.19	\$1,030.37	\$5,673.91	
4144 · Maint Computer Sys/Software/Licensing	\$0.00		\$0.00	\$0.00	
4145 · Maintenance Equip Parts	\$0.00		\$77.03	\$1,000.00	
4160 · Vehicle Maintenance Service	\$15,000.00	\$14,395.07	\$20,110.10	\$4,619.84	
4161 · Vehicle Maintenance Parts	\$5,500.00	\$15,436.67	\$5,752.41	\$2,997.05	
4162 · Vehicle Maintenance Supplies	\$0.00		\$0.00	\$0.00	
4164 · Vehicle Maintenance Tires	\$13,000.00	\$1,084.52	\$4,808.21	\$4,233.95	
4165 · Vehicle Maintenance Oil and Grease				\$0.00	
4180 · Maintenance Building & Improvem	\$10,000.00	\$3,171.89	\$9,374.05	\$23,194.01	lawn mower
4197 · Maintenance Building Supplies	\$2,500.00	\$2,385.53	\$934.73	\$1,244.13	
4200 · Medical, Dental, and Laboratory	\$0.00		\$0.00	\$327.08	
4201 · Medical: Field Supply	\$0.00		\$0.00		
4220 · Memberships	\$4,500.00	\$526.21	\$1,483.63	\$386.00	
4240 · Miscellaneous Expense	\$0.00		\$0.00	\$0.00	
4260 · Office Supplies	\$6,000.00	\$4,938.72	\$1,183.34	\$677.05	
4261 · Postage	\$1,000.00	\$524.91	\$725.23	\$743.19	
4263 · Subscription/Newspaper/Journals				\$0.00	
4266 · Printing/Duplicating Services	\$1,600.00	\$769.39	\$1,572.36	\$1,130.50	
4267 · On-line subscription services	\$0.00			\$0.00	
4300 · Professional & Specialized Serv	\$4,000.00	\$3,285.27	\$7,547.22	\$686.38	
4304 · Agency Administration Fee	\$2,000.00			\$30.00	
4305 · Audit & Accounting Services	\$9,000.00	\$8,100.00	\$46,600.00	\$0.00	
4308 · External Data Processing Serv	\$0.00			\$0.00	
4310 · Contractual Services	\$0.00			\$0.00	
4312 · Arbitrator	\$0.00			\$0.00	
4313 · Legal Services	\$5,500.00	\$2,052.00	\$4,212.00	\$3,179.00	

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Ordinary Income/Expense	FY 24/25	Current FY24/25	FY 23/24	Previous Year	NOTES
4317 - Criminal Investigations	\$0.00			\$0.00	
4322 - Medical & Sobriety Exams	\$3,000.00	\$2,510.52	\$100.00	\$0.00	
4323 - Psychological Services	\$1,500.00			\$0.00	
4324 - Medical, Dental, Lab & Ambulance	\$1,000.00		\$185.00	\$9,871.28	
4334 - Fire Prevention Inspections				\$0.00	
4335 - EDC Dept or Agency	\$500.00			\$500.00	
4400 - Publication & Legal Notices	\$650.00		\$262.50	\$523.63	
4420 - Rent & Lease Equipment	\$1,500.00	\$1,200.00		\$150.00	
4460 - Small Tools & Instruments	\$4,000.00	\$3,551.03	\$2,613.59	\$1,387.85	
4461 - Minor Equipment	\$16,000.00	\$15,733.65	\$39,940.42	\$4,157.55	
4462 - Computer Equipment	\$0.00			\$0.00	
4463 - Equip Telephone & Radio	\$0.00			\$0.00	
4465 - Equip Vehicles	\$0.00			\$0.00	
4500 - Special Department Expense	\$25,000.00	\$16,815.19	\$15,039.74	\$17,264.53	
4501 - Special Projects	\$0.00			\$0.00	
4503 - Staff Development/Training	\$0.00	\$100.00	\$120.00	\$1,432.40	
4507 - Fire Prevention	\$3,000.00	\$1,261.26	\$164.43	\$257.12	
4511 - Elections Outreach	\$0.00			\$30.00	
4515 - Purchase Bulk Fuel	\$0.00				
4538 - Software	\$0.00			\$0.00	
4539 - Software License	\$0.00				
4571 - Road Signs	\$0.00				
4600 - Transportation and Travel	\$30,000.00	\$26,402.79	\$16,025.36	\$3,594.68	
4602 - Mileage Employee Auto	\$0.00				
4606 - Fuel Purchases	\$35,000.00	\$28,111.47	\$27,240.85	\$25,264.69	
4607 - Bulk Fuel	\$0.00			\$0.00	
4609 - Staff Development	\$10,000.00	\$4,105.62	\$4,963.24	\$2,233.00	
4617 - Staff Development not 1099	\$0.00		\$1,059.99	\$0.00	
4653 - Overnight Travel: Auto Rental	\$15,000.00	\$11,950.00	\$8,631.23	\$0.00	
4654 - Overnight Travel Airfare	\$0.00			\$0.00	
4656 - Overnight Travel Hotel	\$1,800.00	\$395.48	\$1,776.11	\$2,479.53	
4700 - Utilities	\$8,500.00	\$4,545.36	\$7,237.52	\$8,430.70	

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Ordinary Income/Expense	FY 24/25	Current FY24/25	FY 23/24	Previous Year	NOTES
5060 - Retirement Other Long Term Debt	\$0.00			\$0.00	
6000 - Fixed Asset Land	\$0.00			\$0.00	
6020 - Fixed Asset Building & Improvements	\$20,000.00			\$0.00	roof
6040 - Fixed Asset Equipment	\$0.00		\$46,828.24	\$46,828.24	
6042 - Fixed Asset Computers	\$0.00				
6045 - Fixed Assets Vehicle	\$300,000.00	\$242,604.71			
7700 - Contingency				\$0.00	
Subtotal Expenses other than payroll	\$752,550.00	\$542,895.77	\$390,973.13	\$325,154.12	
Total Expense	\$3,396,336.00	\$2,760,421.06	\$2,201,663.87	\$2,064,775.51	
Net Ordinary Income	\$2,212,615.56	\$2,433,932.37	\$1,488,355.71	\$640,990.36	
W/O Carryover	\$912,615.56	\$1,133,932.37	\$641,767.97	\$1,333,435.82	