

**Monte Rio Fire Protection District
24-25 Final Budget**

FY 24-25

Income		
10 · Tax Revenue		
1000 · Property - CY Secured		\$625,000.00
1001 · Direct Charges - CY		\$530,000.00
1008 · RDA Increment		(\$300,000.00)
1011 · SB2557 Prop Tax Admin		(\$4,000.00)
1014 · RDA Pass Through		\$110,000.00
1017 · Residual - RPTTF		\$210,000.00
1020 · Supplemental Prop Taxes - CY		\$15,000.00
1040 · Property - CY Unsecured		\$19,000.00
1070 · Measure H Sales Tax		\$750,000.00
Total 10 · Tax Revenue		\$1,955,000.00
20 · Intergovernmental Revenues		
2440 · State HOPTR		\$2,800.00
Total 20 · Intergovernmental Revenues		\$2,800.00
3000 · Prior Year(s) Revenue Transfer		
3500 · Apparatus Replacement Fund Transfer		\$250,000.00
Total Income		\$2,207,800.00
Expense		
50 · Payroll Expenses		
5910 · Permanent Positions		\$465,000.00
5911 · Volunteer Pay		\$10,000.00
5913 · Stipend		\$225,000.00
5914 · Strike Team		\$1.00
5915 · Contract Firefighter		\$110,000.00
5922 · FICA-Retirement		\$43,000.00
5924 · Medicare		\$12,000.00
5930 · Health Insurance		\$60,000.00
5935 · Unemployment		\$5,000.00
5940 · Workers' Compensation		\$60,000.00
Total 50 · Payroll Expenses		\$990,001.00
60 · Services/Supplies		
6021 · Clothing/Personal		\$5,000.00
6022 · Safety Clothing - PPE		\$40,000.00
6040 · Communications		\$20,000.00
6060 · Food		\$7,500.00
6080 · Household Expense		\$7,500.00
6100 · Insurance		\$30,000.00
6140 · Maint - Equipment		\$65,000.00
6150 · Apparatus Replacement		\$500,000.00

**Monte Rio Fire Protection District
24-25 Final Budget**

FY 24-25

6180 · Maint. - Building	\$75,000.00
6261 · Medical Supplies	\$10,000.00
6280 · Membership/Subscriptions	\$10,000.00
6400 · Office Expense	\$6,000.00
6410 · Postage	\$600.00
6462 · Small Tools/Minor Equipment	\$15,000.00
6500 · Professional Services	\$40,000.00
6510 · Administrative Services	\$50,000.00
6526 · Dispatch Services	\$15,000.00
6540 · Payroll Services	\$8,000.00
6587 · LAFCO	\$15,000.00
6610 · Legal Services	\$25,000.00
6630 · Audit/Accounting	\$10,000.00
6634 · Bank Service Charges	\$100.00
6800 · Public/Legal Notices	\$1,000.00
7053 · Vehicle Registration	\$1,000.00
7060 · Board Expense	\$2,500.00
7120 · Training-In-Service	\$20,000.00
7201 · Gas/Oil	\$50,000.00
7300 · Transportation/Travel	\$10,000.00
7320 · Utilities	\$40,000.00
7330 · Maint - Creekside JPA	\$2,500.00
Total 60 · Services/Supplies	\$1,081,700.00
90 · Appropriations	
9000 · Contingencies	\$136,099.00
Total Expense	\$2,207,800.00
Net Income	\$0.00

Budget vs. Actuals_FY_2024_2025_Report

July 1, 2024-June 30, 2025

DISTRIBUTION ACCOUNT	JUL 2024 - JUN 2025			TOTAL		
	ACTUAL	BUDGET	PERCENT OF BUDGET	ACTUAL	BUDGET	PERCENT OF BUDGET
Income						
10 Tax Revenue						
1000 Property - CY Secured	653,677.24	625,000.00	104.59 %	653,677.24	625,000.00	104.59 %
1001 Direct Charges - CY	535,240.96	530,000.00	100.99 %	535,240.96	530,000.00	100.99 %
1008 RDA Increment	-338,020.41	-300,000.00	112.67 %	-338,020.41	-300,000.00	112.67 %
1011 SB2557 Prop Tax Admin	-3,793.00	-4,000.00	94.83 %	-3,793.00	-4,000.00	94.83 %
1014 RDA Pass Through	124,610.96	110,000.00	113.28 %	124,610.96	110,000.00	113.28 %
1017 Residual - RPTTF	108,962.77	210,000.00	51.89 %	108,962.77	210,000.00	51.89 %
1020 Supplemental Prop Taxes - CY	11,170.54	15,000.00	74.47 %	11,170.54	15,000.00	74.47 %
1040 Property - CY Unsecured	19,486.56	19,000.00	102.56 %	19,486.56	19,000.00	102.56 %
1070 Measure H Sales Tax	733,130.33	750,000.00	97.75 %	733,130.33	750,000.00	97.75 %
Total for 10 Tax Revenue	1,844,465.95	1,955,000.00	94.35 %	\$1,844,465.95	\$1,955,000.00	94.35 %
20 Intergovernmental Revenues						
2440 State HOPTR	1,386.03	2,800.00	49.5 %	1,386.03	2,800.00	49.5 %
2470 Timber Yield Tax	47.85			47.85		
2490 State - Other In-lieu tax	11.47			11.47		
2500 Intergovernmental Rev. - State	515,076.72			515,076.72		
Total for 20 Intergovernmental Revenues	516,522.07	2,800.00	18447.22 %	\$516,522.07	\$2,800.00	18447.22 %
40 Miscellaneous Revenues						
4040 Misc. Income	38,745.48			38,745.48		
4105 Interest Income	33,873.20			33,873.20		
Total for 40 Miscellaneous Revenues	72,618.68			\$72,618.68		
3500 Apparatus Fund Transfer		250,000.00	0.0 %		250,000.00	0.0 %
Total for Income	2,433,606.70	2,207,800.00	110.23 %	\$2,433,606.70	\$2,207,800.00	110.23 %
Cost of Goods Sold						
Gross Profit	2,433,606.70	2,207,800.00	110.23 %	\$2,433,606.70	\$2,207,800.00	110.23 %
Expenses						
50 Payroll Expenses						
5910 Permanent Positions	597,078.48	465,000.00	128.4 %	597,078.48	465,000.00	128.4 %
5911 Volunteer Pay	1,367.35	10,000.00	13.67 %	1,367.35	10,000.00	13.67 %
5913 Stipend	96,944.77	225,000.00	43.09 %	96,944.77	225,000.00	43.09 %
5914 Strike Team	204,343.38	1.00	2.0434338E7 %	204,343.38	1.00	2.0434338E7 %
5915 Contract Firefighter	191,558.64	110,000.00	174.14 %	191,558.64	110,000.00	174.14 %
5922 FICA-Retirement	68,122.17	43,000.00	158.42 %	68,122.17	43,000.00	158.42 %
5924 Medicare	15,931.81	12,000.00	132.77 %	15,931.81	12,000.00	132.77 %
5930 Health Insurance	97,125.67	60,000.00	161.88 %	97,125.67	60,000.00	161.88 %
5935 Unemployment	2,337.04	5,000.00	46.74 %	2,337.04	5,000.00	46.74 %
5940 Workers' Compensation	55,300.00	60,000.00	92.17 %	55,300.00	60,000.00	92.17 %
5945 CalPERS 457Plan	2,575.00			2,575.00		
5950 FLSA	12,114.86			12,114.86		
Total for 50 Payroll Expenses	1,344,799.17	990,001.00	135.84 %	\$1,344,799.17	\$990,001.00	135.84 %
60 Services/Supplies						
6021 Clothing/Personal	289.58	5,000.00	5.79 %	289.58	5,000.00	5.79 %
6022 Safety Clothing - PPE	81,487.15	40,000.00	203.72 %	81,487.15	40,000.00	203.72 %
6040 Communications	40,138.60	20,000.00	200.69 %	40,138.60	20,000.00	200.69 %
6060 Food	6,136.72	7,500.00	81.82 %	6,136.72	7,500.00	81.82 %
6080 Household Expense	13,892.51	7,500.00	185.23 %	13,892.51	7,500.00	185.23 %
6100 Insurance	29,866.27	30,000.00	99.55 %	29,866.27	30,000.00	99.55 %

Budget vs. Actuals_FY_2024_2025_Report

July 1, 2024-June 30, 2025

DISTRIBUTION ACCOUNT	JUL 2024 - JUN 2025			TOTAL		
	ACTUAL	BUDGET	PERCENT OF BUDGET	ACTUAL	BUDGET	PERCENT OF BUDGET
6140 Maint - Equipment	98,794.95	65,000.00	151.99 %	98,794.95	65,000.00	151.99 %
6150 Apparatus Replacement	507,361.00	500,000.00	101.47 %	507,361.00	500,000.00	101.47 %
6180 Maint. - Building	102,452.80	75,000.00	136.6 %	102,452.80	75,000.00	136.6 %
6261 Medical Supplies	12,791.35	10,000.00	127.91 %	12,791.35	10,000.00	127.91 %
6280 Membership/Subscriptions	12,254.07	10,000.00	122.54 %	12,254.07	10,000.00	122.54 %
6400 Office Expense	10,046.41	6,000.00	167.44 %	10,046.41	6,000.00	167.44 %
6410 Postage	814.75	600.00	135.79 %	814.75	600.00	135.79 %
6462 Small Tools/Minor Equipment	35,373.47	15,000.00	235.82 %	35,373.47	15,000.00	235.82 %
6500 Professional Services	23,297.84	40,000.00	58.24 %	23,297.84	40,000.00	58.24 %
6510 Administrative Services	49,000.00	50,000.00	98.0 %	49,000.00	50,000.00	98.0 %
6526 Dispatch Services	30,181.92	15,000.00	201.21 %	30,181.92	15,000.00	201.21 %
6540 Payroll Services	6,514.05	8,000.00	81.43 %	6,514.05	8,000.00	81.43 %
6587 LAFCO	3,657.00	15,000.00	24.38 %	3,657.00	15,000.00	24.38 %
6610 Legal Services	18,578.00	25,000.00	74.31 %	18,578.00	25,000.00	74.31 %
6630 Audit/Accounting	8,925.00	10,000.00	89.25 %	8,925.00	10,000.00	89.25 %
6634 Bank Service Charges	702.14	100.00	702.14 %	702.14	100.00	702.14 %
7053 Vehicle Registration	55,287.00	1,000.00	5528.7 %	55,287.00	1,000.00	5528.7 %
7120 Training-In-Service	47,658.50	20,000.00	238.29 %	47,658.50	20,000.00	238.29 %
7201 Gas/Oil	40,508.01	50,000.00	81.02 %	40,508.01	50,000.00	81.02 %
7300 Transportation/Travel	16,788.95	10,000.00	167.89 %	16,788.95	10,000.00	167.89 %
7320 Utilities	42,262.22	40,000.00	105.66 %	42,262.22	40,000.00	105.66 %
6800 Public/Legal Notices		1,000.00	0.0 %		1,000.00	0.0 %
7060 Board Expense		2,500.00	0.0 %		2,500.00	0.0 %
7330 Maint - Creekside JPA		2,500.00	0.0 %		2,500.00	0.0 %
Total for 60 Services/Supplies	1,295,060.26	1,081,700.00	119.72 %	\$1,295,060.26	\$1,081,700.00	119.72 %
85 Capital Assets						
8560 Fixed Assets - Equipment	163,202.57			163,202.57		
Total for 85 Capital Assets	163,202.57			\$163,202.57		
Unapplied Cash Bill Payment Expense	-3,657.00			-3,657.00		
90 Appropriations		136,099.00	0.0 %		\$136,099.00	0.0 %
9000 Contingencies		0.00			0.00	
Total for 90 Appropriations		136,099.00	0.0 %		\$136,099.00	0.0 %
Total for Expenses	2,799,405.00	2,207,800.00	126.8 %	\$2,799,405.00	\$2,207,800.00	126.8 %
Net Operating Income	-365,798.30	0.00		-\$365,798.30	\$0.00	
Other Income						
Other Expenses						
Net Other Income						
Net Income	-365,798.30	0.00		-\$365,798.30	\$0.00	

Balance Sheet

Monte Rio Fire Protection District

As of June 30, 2025

DISTRIBUTION ACCOUNT	TOTAL	
Assets		
Current Assets		
Bank Accounts		
105 Community First Operating (deleted)	2,887.01	
200 Summit State Bank *0784	219,092.14	
205 Summit State Bank ICS	2,308,945.60	
Total for Bank Accounts	\$2,530,924.75	
Accounts Receivable		
11000 Accounts Receivable	0.00	
11050 Due from Other Government	130,085.99	
Total for Accounts Receivable	\$130,085.99	
Other Current Assets		
12000 Undeposited Funds	0.00	
Total for Other Current Assets	\$0.00	
Total for Current Assets	\$2,661,010.74	
Fixed Assets		
14000 Land	41,480.00	
15000 Equipment	67,995.32	
15050 Sale of Assets	0.00	
16000 Buildings & Improvements	1,804.18	
17000 Accumulated Depreciation	-\$1,253,540.00	
17100 Accum Depr Equipment	0.00	
17200 Accum Depr - Building	0.00	
Total for 17000 Accumulated Depreciation	-\$1,253,540.00	
18000 Other Assets		
18100 Creekside JPA	0.00	
Total for 18000 Other Assets	\$0.00	
18500 WIP Septic		0.00
18600 WIP Fire Station		143,615.00
999 Undistributed		0.00
Total for Fixed Assets	-\$998,645.50	
Total for Assets	\$1,662,365.24	

Balance Sheet

Monte Rio Fire Protection District

As of June 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 Accounts Payable	0.00
Total for Accounts Payable	\$0.00
Credit Cards	
0500 Cal Card	0.00
Total for Credit Cards	\$0.00
Other Current Liabilities	
24000 Payroll Liabilities	\$15,806.88
24050 Tax Withholding	0.00
24100 FICA	0.00
24150 Medicare	-23.99
Total for 24000 Payroll Liabilities	\$15,782.89
24001 Accrued Payroll	0.00
25000 Low Value Parcel Tax Refunds	-564.41
737 Deferred Revenue	0.00
Total for Other Current Liabilities	\$15,218.48
Total for Current Liabilities	\$15,218.48
Total for Liabilities	\$15,218.48
Equity	
30000 Opening Balance Equity	1,325,401.90
35100 Temp. Restricted Net Assets	0.00
35400 Reserve Funds	
35500 Capital Outlay Reserve	2,000,000.00
35600 Operating Reserve Fund	500,000.00
Total for 35400 Reserve Funds	\$2,500,000.00
35200 Unrestricted Net Assets	-1,812,456.84
Net Income	-365,798.30
Total for Equity	\$1,647,146.76
Total for Liabilities and Equity	\$1,662,365.24

Monte Rio Fire Protection District FINAL Budget FY 2021/2022

2021-2022 Budget

Income

10 · Tax Revenue

1000 · Property - CY Secured	488,000.00
1001 · Direct Charges - CY	500,000.00
1008 · RDA Increment	(200,000.00)
1011 · SB2557 Prop Tax Admin	(4,000.00)
1014 · RDA Pass Through	70,000.00
1017 · Residual - RPTTF	78,000.00
1020 · Supplemental Prop Taxes - CY	5,000.00
1040 · Property - CY Unsecured	0.00
1042 · CollectCost Del CY Unsecured	13,000.00
1060 · Property - PY Secured	0.00
1080 · Supplemental Prop Taxes - PY	0.00
1100 · Property - PY Unsecured	255.00

Total 10 · Tax Revenue	950,255.00
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20 · Intergovernmental Revenues

2440 · State HOPTR	1,700.00
2470 · Timber Yield Tax	80.00
2490 · State - Other In-lieu tax	0.00
2500 · Intergovernmental Rev. - State	1.00
3000 · Prior Year(s) Revenue Transfer	50,000.00

Total 20 · Intergovernmental Revenues	51,781.00
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40 · Miscellaneous Revenues

4040 · Misc. Income	0.00
4102 · Donations/Grants	0.00
4105 · Interest Income	2,500.00
4200 · Other Revenue	0.00

Total 40 · Miscellaneous Revenues	2,500.00
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Total Income	1,004,536.00
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Expense

50 · Payroll Expenses

5910 · Permanent Positions	250,000.00
5911 · Volunteer Pay	25,000.00
5913 · Stipend	180,000.00
5914 · Strike Team	1.00
5922 · FICA-Retirement	30,000.00
5924 · Medicare	5,000.00
5930 · Health Insurance	35,000.00
5935 · Unemployment	10,000.00
5940 · Workers' Compensation	40,000.00

Total 50 · Payroll Expenses	575,001.00
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Monte Rio Fire Protection District FINAL Budget FY 2021/2022

2021-2022 Budget

60 · Services/Supplies	
6021 · Clothing/Personal	2,000.00
6022 · Safety Clothing - PPE	25,000.00
6040 · Communications	15,000.00
6060 · Food	1,000.00
6080 · Household Expense	3,000.00
6100 · Insurance	25,000.00
6140 · Maint - Equipment	50,000.00
6150 · Apparatus Replacement	50,000.00
6180 · Maint. - Building	50,000.00
6261 · Medical Supplies	10,000.00
6280 · Membership/Subscriptions	9,000.00
6400 · Office Expense	3,135.00
6410 · Postage	600.00
6461 · Supplies/Small Tools	10,000.00
6500 · Professional Services	10,000.00
6510 · Administrative Services	65,000.00
6540 · Payroll Services	6,000.00
6587 · LAFCO	1,200.00
6610 · Legal Services	15,000.00
6630 · Audit/Accounting	10,000.00
6634 · Bank Service Charges	100.00
7053 · Vehicle Registration	2,500.00
7060 · Board Expense	5,000.00
7120 · Training-In-Service	10,000.00
7201 · Gas/Oil	25,000.00
7300 · Transportaion/Travel	1,000.00
7320 · Utilities	20,000.00
7330 · Maint - Creekside JPA	5,000.00
Total 60 · Services/Supplies	429,535.00
9000 · Contingencies	0.00
Total Expense	1,004,536.00
Net Income	0.00