COUNTY OF LAKE

MEMORANDUM

TO: Jenavive Herrington
Auditor-Controller

FROM: Kelseyville Fire Protection District

SUBJECT: ADOPTED BUDGET FISCAL YEAR 2025-26

DATE: August 20, 2025

The Board of Directors of the Kelseyville Fire Protection District District **DID** approve, during their public meeting on August 20, 2025, the following for ADOPTED BUDGET and for ADOPTED RESERVES/DESIGNATIONS for fiscal year 2025/26

Total Appropriation for Budget Expenditures: (A) $4,178,498

Authorize Auditor-Controller to adjust Reserves/Designations as necessary

x **YES** or ____ **NO**

Increase to Reserves/Designations:

Reserve:

General	$27,728

Designation:

Equipment Replacement	$325,495
Building	$185,643
Imprest Cash	$100
IGT Medical Services & Supplies	$1,788,553
Other (Retiree Cash Outs)	$416,267

Total Reserves/Designations (page 2): (B) $0

Total ADOPTED requirements for Fiscal Year 2025/26 (C) $4,178,498

Beau Maddox

Authorized Signature
(Chairperson of the Board **ONLY**)

August 25, 2025

Date

For additional Budget information please contact:

Rebecca Gunther
Supervising Accountant-Auditor

Sarah Brown
Chief Deputy Auditor-Controller

ADOPTED BUDGET

Budget Summary Worksheet - ADOPTED 2025-26

(Note: Category totals on this form **must** agree with category totals of budget submission - District's responsibility).

Total Salaries & Employee Benefits	$3,179,810
Total Service & Supplies	$701,899
Total Other	$138,941
Total Fixed Assets	$157,848
Sub-Total	$4,178,498
Total Contingencies	
TOTAL APPROPRIATION FOR BUDGET EXPENDITURES	$4,178,498 (A)

Increases or Decreases to Reserves/Designations - ADOPTED 2025-26

Description	Balance as of 6/30/25	(B) Increase Amount	(B) Decrease Amount	Total Budger Yr Reserves/Desgn.
Reserve:				
General	$27,728			$27,728
Designation:				
Equipment Repl	$325,495			$325,495
Building	$185,643			$185,643
Imprest Cash	$100			$100
Medical Svcs/Supps	$1,788,553			$1,788,553
Other - Cashout Retirees	$416,267			$416,267

Must be completed by District for verification by Auditor

	(A)		(B)		(C)
Total	$4,178,498	+	$0	=	$4,178,498

Total ADOPTED Appropriation $ $4,178,498 (A) and total combined increase/ decrease to reserves $ $0 (B) constitutes the District's Total ADOPTED Budget financing requirment of $ $4,178,498 (C) for Fiscal Year 2025-26.

SALARIES AND EMPLOYEE BENEFITS

1.11	Salaries & Wages-Permanent	$1,600,000
1.12	Salaries & Wages-Temporary	$0
1.13	Salaries & Wages-Overtime, Holiday, Stby	$400,000
1.14	Salaries & Wages-Other, Term	$0
2.21	Retirement Contributions-FICA	$30,000
2.22	Retirement Contributions-PERS	$20,000
2.23	Retirement Contributions-Co Paid Employee Con	$538,910
2.28	Retirement Contributions-Deferred Comp	$0
3.30	Insurance-Health/Life	$395,500
3.31	Insurance-Unemployment	$5,000
3.32	Insurance-Opt Out	$5,400
3.39	Insurance-State Disability	$0
4.00	Worker's Compensation	$185,000

TOTAL SALARIES AND EMPLOYEE BENEFITS $ **$3,179,810**

SERVICE AND SUPPLIES

11.00	Clothing & Personal Supplies	$18,300
12.00	Communications	$133,396

14.00	Household Expense	$10,325
15.10	Insurance-Other	$52,000
15.12	Insurance-Public Liability	$0
15.13	Fire & Comprehensive	$0
17.00	Maintenance-Equipment	$75,400
18.00	Maintenance-Buildings & Imprvmnts	$13,700
19.40	Medical Supplies	$0
20.00	Memberships	$7,293
22.70	Office Expense-Supplies	$5,000

22.71 Office Expense-Postage	$750
22.72 Office Expense-Book & Periodicals	$350
23.64 Valley Fire-Services & Supplies	$0
23.80 Professional & Specialized Services	$169,477
24.00 Publications & Legal Notices	$200
25.00 Rents & Leases-Equipment	$0
26.00 Rents & Leases-Buildings & Improv	$0
27.00 Small Tools & Instruments	$1,800
28.30 Special Departmental-Supplies & Services	$33,950

28.48	Special Departmental-Ambulance Expense	$62,078
29.50	Transportation & Travel	$70,000
30.00	Utilities	$43,180
38.00	Inventory Items	$4,700

TOTAL SERVICES AND SUPPLIES $ $701,899

OTHER

42.10	Principal & Interest-Notes & Loans	$137,198
47.00	Rights of Way	$0
48.00	Taxes & Assessments	$1,743

52.10	Other Charges-Contrib. to Non-Co Gov Agen	$0

TOTAL OTHER	$	$138,941

FIXED ASSETS

PLEASE LIST ALL FIXED ASSETS IN DETAIL BY ITEM AND DOLLAR AMOUNT

60.00	Land	
61.60	Buildings & Improvements-Current	$42,848
	Station 55 - Exterior Fence	
61.69	Buildings & Improvements-Prior	$0
62.71	Equipment-Office	$0
62.72	Equipment-Autos & Light Trucks	$0

62.73 Equipment-Shop	$0
62.74 Equipment-Other	$20,000
Extrication Equipment	
63.14 Construction in Progress - Vehicles	$95,000
Ambulance	
62.79 Equipment-Prior Years	$0
TOTAL FIXED ASSETS	$ $157,848

GRAND TOTAL EXPENSES	$ $4,178,498

EMPLOYEE SALARIES 1.11 AND 1.12

FISCAL YEAR 2025-26

DISTRICT NAME **KELSEYVILLE FIRE PROTECTION DIST** **BUDGET UNIT** **9553**

POSITION TITLE			SALARY ANNUAL
Total 1.11			

POSITION TITLE		
Total 1.12		

REVENUE BY SOURCE
FISCAL YEAR 2025-26

District Name KELSEYVILLE FIRE PROTECTION DISTRICT Budget Unit No. 9553

Account No.	Description	Adopted
10.10	CURRENT SECURED	$1,900,000.00
10.20	CURRENT UNSECURED	$40,000.00
10.25	SUPP 813 - CURRENT	$12,000.00
10.35	SUPP 813-PRIOR	$7,200.00
10.40	PRIOR UNSECURED	$1,000.00
21.60	PERMITS	$4,000.00
42.01	INTERST	$65,000.00
54.60	HOPTR	$12,500.00
54.90	STATE AID -OTHER FIRE INCIDENTS	$0.00
66.10	PLAN REVIEWS	$17,000.00
68.60	AMBULANCE REVENUE	$980,000.00
69.20	OTHER CURRENT SERVICES - OTHER	$1,000.00
69.29	OTHER CURRENT SERVICES - FIRE PROT	$175,000.00
79.90	OTHER-MISC	$0.00
81.22	OPERATING TRANSFERS IN-FR 362	$42,848.00
	FUND BALANCE AVAILABLE	$788,426.00

TOTAL REVENUE $4,045,974.00