



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

**STANDING COMMITTEE – BUDGET AND BENEFITS –
MEETING June 7, 2023**

In Person
West Plainfield Fire
24901 County Road 95
Davis, CA 95616

Via Zoom
<https://us06web.zoom.us/j/98831083439>
One tap mobile – +16699006833,98831083439#
Dial by your location – (669) 900-6833 US (San Jose)
Meeting ID: 988 3108 3439

1. Call the meeting to order (Chair Stiles)
2. Public comment
3. Discussion/Action (All)
 - a. Review Current Budget Usage - FYE 2023
 - b. Projected Budget Usage - Remainder of FYE 2023
 - c. Continue Work on Proposed Budget – FYE 2024
 - d. Review Revised Health Benefits Options Provided by Keenan
 - e. Recommendations to Board, if any
4. Calendar
 - a. The next Budget Committee meeting to be determined
5. Adjourn (Chair Stiles)

YOLO COUNTY AUDITOR-CONTROLLER
 FIRE DISTRICT BUDGET WORKSHEET - APPROPRIATIONS - SCHEDULE B
FISCAL YEAR: 2023 - 2024
 DISTRICT NAME: West Plainfield Fire Protection District

| Account # | Account Name | 2022 - 2023 Appropriation | Actual 05/31/23 | Estimated Additional 2022 - 2023 | Total Estimated Use | Difference | Appropriations 2023 - 2024 |
|-----------|------------------------------------|------------------------------|--------------------|--|---------------------------|------------------|-------------------------------|
| 500100 | REGULAR EMPLOYEES | 205,137 | 199,664.18 | 36,138.31 | 235,802.49 | | 255,650 |
| 500110 | EXTRA HELP | 44,960 | | | 0.00 | | |
| 500120 | OVERTIME | 4,153 | 27,752.63 | 5,023.10 | 32,775.73 | | |
| 500130 | STANDBY TIME | 30,000 | | | 0.00 | | |
| 500160 | LEAVE BUYOUT | 0 | | | 0.00 | | |
| 500310 | RETIREMENT | 0 | | | 0.00 | | |
| 500320 | OASDI | 18,000 | 14,099.84 | 2,552.01 | 16,651.85 | | 16,617 |
| 500330 | FICA / MEDICARE TAX | 4,200 | 3,297.55 | 596.84 | 3,894.39 | | 3,835 |
| 500340 | HEALTH INSURANCE | 0 | | | 0.00 | | |
| 500380 | UNEMPLOYMENT INSURANCE | 3,000 | 1,993.40 | 360.80 | 2,354.20 | | 2,557 |
| 500390 | WORKER'S COMPENSATION INSURANCE | 30,000 | 47,872.04 | 200.00 | 48,072.04 | | 70,242 |
| 500400 | OTHER EMPLOYEE BENEFITS | 12,000 | | | 0.00 | | 14,400 |
| | TOTAL SALARY & BENEFITS | 351,450 | 294,679.64 | 44,871.06 | 339,550.70 | 11,899.30 | 363,301 |

DRAFT
 June 6, 2023

YOLO COUNTY AUDITOR-CONTROLLER
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| 501010 | CLOTHING & PERSONAL SUPPLIES | 20,000 | 16,543.74 | 13,000.00 | 29,543.74 | | 38,496 |
| 501020 | COMMUNICATIONS | 3,600 | 3,758.11 | 801.79 | 4,559.90 | | 4,798 |
| 501030 | FOOD | 223 | 613.36 | 100.00 | 713.36 | | 400 |
| 501040 | HOUSEHOLD EXPENSE | 10,920 | 6,855.22 | 1,400.00 | 8,255.22 | | 6,615 |
| 501051 | INSURANCE - PUBLIC LIABILITY | 6,000 | | | 0.00 | | |
| 501052 | INSURANCE - FIRE & EXTENDED | 2,000 | | | 0.00 | | |
| 501053 | INSURANCE - OTHER | 100 | 9,684.00 | | 9,684.00 | | 12,431 |
| 501070 | MAINTENANCE - EQUIPMENT | 30,000 | 13,512.85 | 1,500.00 | 15,012.85 | | 15,000 |
| 501071 | MAINTENANCE - BULDGS & IMPROVEMENTS | 8,500 | 3,217.93 | 500.00 | 3,717.93 | | 8,500 |
| 501080 | MEDICAL, DENTAL & LAB SUPPLIES | 2,500 | 458.04 | 500.00 | 958.04 | | 1,000 |
| 501090 | MEMBERSHIPS | 2,000 | 2,487.25 | 2,000.00 | 4,487.25 | | 2,250 |
| 501100 | MISCELLANEOUS | 500 | | | 0.00 | | |
| 501102 | MISC EXPENSE - CREDIT CARD SVC CHARGES | 200 | 39.64 | 5.00 | 44.64 | | |
| 501110 | OFFICE EXPENSE | 5,490 | 3,932.22 | 300.00 | 4,232.22 | | 4,500 |
| 501111 | OFFICE EXPENSE - POSTAGE | 500 | | | 0.00 | | 500 |
| 501112 | OFFICE EXPENSE - PRINTING | 100 | 857.18 | 300.00 | 1,157.18 | | 600 |
| 501151 | PROF & SPEC SVC - AUDITING & ACCOUNTING | 300 | | 300.00 | 300.00 | | 200 |
| 501152 | PROF & SPEC SVC - INFORMATION TECH SERVICES | 100 | 359.88 | 40.00 | 399.88 | | 739 |
| 501154 | PROF & SPCE SVC - FISCAL AGENT FEES | 0 | | | 0.00 | | |
| 501155 | PROF & SPEC SVC - MEDICAL, DENTAL & LAB | 1,000 | 169.00 | 200.00 | 369.00 | | 800 |
| 501156 | PROF & SPEC SVC - LEGAL SERVICES | 500 | | 2,000.00 | 2,000.00 | | 500 |
| 501165 | PROF & SPEC SVC - OTHER | 500 | 24.00 | | 24.00 | | 1,700 |
| 501169 | BOARD MEETING STIPENDS | | | | 0.00 | | |
| 501180 | PUBLICATIONS & LEGAL NOTICES | 500 | 995.96 | | 995.96 | | 750 |
| 501190 | RENTS & LEASES - EQUIPMENT | 3,120 | 1,126.69 | 120.00 | 1,246.69 | | 3,000 |
| 501191 | RENTS & LEASES - BLDGS & IMPROVEMENTS | | | | 0.00 | | |
| 501205 | TRAINING | 2,000 | | 2,400.00 | 2,400.00 | | 2,000 |
| 501210 | MINOR EQUIPMENT | 3,000 | 20,760.66 | 50.00 | 20,810.66 | | 3,000 |
| 501232 | SPEC DEPT EXP - ELECTION SUPPLIES & SERVICES | | | | 0.00 | | |
| 501249 | SPEC DEPT EXP - OTHER | | | | 0.00 | | |
| 501250 | TRANSPORTATION & TRAVEL | | | | 0.00 | | |
| 501251 | TRANSPORTATION & TRAVEL - FUEL | 15,000 | 8,022.29 | 500.00 | 8,522.29 | | 10,500 |
| 501260 | UTILITIES | 12,000 | 9,097.31 | 1,400.00 | 10,497.31 | | 12,000 |
| | TOTAL SERVICES & SUPPLIES | 130,653 | 102,515.33 | 27,416.79 | 129,932.12 | 721 | 130,279 |

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| 502031 | RETIRE LTD - CAPITAL LEASE OBLIGATION | | | | | | |
| 502039 | RETIRE LTD - OTHER | | | | | | |
| 502049 | INTEREST - LTD - OTHER | | | | | | |
| 502080 | TAXES & ASSESSMENTS | | | | | | |
| 502110 | VOLUNTEER FIREMEN | | | | | | |
| 502120 | CONTRIBUTION TO NON-COUNTY AGENCIES | | | | | | |
| 502121 | CITY OF DAVIS | | | | | | |
| 502201 | PAYMENTS TO OTHER GOV INSTITUTIONS | | 281.00 | | 281.00 | | |
| | TOTAL OTHER CHARGES | 0 | 281.00 | 0.00 | 281.00 | -281 | 0 |
| 503000 | LAND | | | | | | |
| 503020 | BUILDINGS & IMPROVEMENTS | | 69,196.34 | | 69,196.34 | | |
| 503015 | EASEMENTS - NON DEPRECIABLE | | | | | | |
| 503070 | EQUIPMENT | 15,000 | | | | | |
| 503071 | EQUIPMENT - VEHICLE | | | | | | 10,000 |
| | TOTAL CAPITAL ASSETS | 15,000 | 69,196.34 | 0.00 | 69,196.34 | -54,196 | 10,000 |
| 89-9900 | APPROPRIATIONS FOR CONTINGENCY | 20,000 | 0.00 | 0.00 | 0.00 | 20,000 | 20,000 |
| | TOTAL APPROPRIATIONS | 517,103 | 466,672.31 | 72,287.85 | 538,960.16 | -21,857 | 523,579 |
| | ADDITIONS TO GENERAL RESERVE | | | | | | 0 |
| | ADDITIONS TO CAPITAL ASSET REPLACEMENT RESERVE | | | | | | 0 |
| | ADDITIONS TO ACCRUED LEAVE RESERVE | | | | | | |
| | TOTAL FINANCING USES * | 517,103 | 466,672.31 | 72,287.85 | 538,960.16 | -21,857 | 523,579 |

Decrease Increase

- N1 For Salary & Benefits - is actual as of February 15, 2023
- N2 See previous two lines; budgeted \$8,000
- N3 County is putting Alhambra here
- N4 Annuals + another \$10k
- N5 Clark + another \$1k
- + At \$22, \$21, \$20/hr & \$350/mo health/retirement 2023

- N6 Includes ESO (or similar)
- N7 Software subscriptions (some also included in Office Expense, above)
- N8 This includes \$19,709.33 for Radios (grant - to be reimbursed \$9,763.78)
- N9 HazMat / CUPA
- N10 Well share; doesn't include \$20K share of radio grant recently applied for
- + With potential raises & \$500/mo each QSEHRA 2024



Chief WPL <chief@westplainfieldfire.com>

RE: West Plainfield FPD - Keenan Financial Services HRA

Melissa King <mking@keenan.com>
To: Chief WPL <chief@westplainfieldfire.com>

Tue, May 23, 2023 at 10:03 PM

Hi Cherie,

Absolutely, 3 options listed below:

Option 1 – Retiree HRA

1. All full-time employees will receive \$400/mo invested into the HRA account for them to use upon separation of service or retirement for medical expenses
 - a. Fees are \$6 per employee per month while actively employed, and increase to \$7 per employee per month upon separation (included \$1 for claims platform/debit card fee that is issued upon separation/claims eligible status), monthly fees are subject to a \$75 monthly minimum (ie minimum fee is charged or per employee per month fee, whichever is greater).

Option 2 – Qualified Small Employer HRA

1. Employees enrolled in group plans through family members and individual plans would be able to be reimbursed for medical premium through the district's payroll (ACAP works with employees to submit claims and provide reporting for the district to process the payroll reimbursement)
 - a. The reimbursement would be up to the district's chosen funding limit of \$400/mo, but capped at their premium spend cost (IE if someone was our a 2-party health plan through their spouse and their spouse's monthly premium costs were \$300, only \$300 is able to be reimbursed instead of the full \$400 benefit amount.
 - b. Employees enrolled in individual coverage are additionally able to use the \$400 monthly spending limit for their deductible/out-of-pocket medical spend. Employees in group plans through family members would not have this capability, only the premium reimbursement.
 - c. Benefit dollars are only available to be used while they are actively employed
 - d. There is a flat platform fee of \$40 per month for the plan and \$20 per month for each employee enrolled.

Option 3 – Combination offering - Qualified Small Employer HRA & Retiree HRA

1. While active the QSEHRA is available for employees to receive benefits, and upon separation or retirement, the district funds the Retiree HRA with any unused/unclaimed benefit dollars as a one-time lump sum contribution to the plan. The separated or retired employees are able to then use this invested balance as they would like throughout their lifetime for qualified medical expenses until their balance is depleted.

Let me know if you have any questions!

Melissa King

Account Executive
CA License No. 4218278



Keenan & Associates

CA License No. 0451271

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