



TRUCKEE FIRE PROTECTION DISTRICT

FINAL BUDGET

2018-2019

	<u>2017</u> <u>2018</u>	<u>2017</u> <u>2018</u>	<u>2018</u> <u>2019</u>	<u>2018</u> <u>2019</u>
Truckee Fire Protection District	FINAL BUDGET	UNAUDITED ACTUALS	PRELIMINARY BUDGET	FINAL BUDGET
1 Taxes	7,500,493	7,746,973	7,983,877	7,983,877
2 Fire Suppression Benefit Assessment	1,127,466	1,155,181	1,190,134	1,190,134
3 Interest	50,000	75,141	60,000	60,000
4 Rents	29,376	28,839	30,257	30,257
5 Emergency Incident Reimbursements	20,000	350,819	20,000	20,000
6 Non-Emergency Reimbursements	35,000	41,138	35,000	35,000
7 Prevention Fees	50,000	39,776	60,000	60,000
8 Miscellaneous	2,000	11,607	2,000	2,000
9 Sale of Fixed Assets	5,000	300	5,000	5,000
10 Administrative Billings	5,000	4,840	5,000	5,000
11 Placer County Programs	20,000	20,000	20,000	20,000
12 Grants	253,346	620,549	-	-
13 Ambulance Revenue	2,200,000	2,017,079	2,387,000	2,387,000
14 GEMT Reimbursements	-	205,596	-	-
15 Reserve Transfers	280,000	-	415,000	415,000
16 TOTAL INCOME	11,577,681	12,317,838	12,213,268	12,213,268
17 Permanent Salaries	5,475,869	5,491,669	5,754,559	5,754,559
18 Temporary Salaries	200,000	231,921	150,000	150,000
19 Retirement	1,306,025	1,291,599	1,523,837	1,523,837
20 Employee Insurance Benefits	1,094,492	1,119,626	1,272,611	1,272,611
21 Post Retirement Health Benes	475,000	446,462	624,901	624,901
22 Workers Compensation Insurance	268,558	280,990	310,209	310,209
23 Miscellaneous	15,000	12,923	15,000	15,000
24 Uniforms/Protective Clothing	56,000	106,693	56,000	56,000
25 Communications	160,450	165,992	190,000	190,000
26 Household	9,500	16,226	9,500	9,500
27 General Liability Insurance	60,500	65,295	69,000	69,000
28 Equip Maint & Lease	76,650	42,837	74,400	74,400
29 Vehicle Maintenance	100,000	151,966	120,000	120,000
30 Maintenance of Structures	115,050	140,046	200,600	200,600
31 Memberships	15,000	17,218	15,000	15,000
32 Medical Supplies	60,000	57,560	60,000	60,000
33 Office Expense	12,000	19,126	12,000	12,000
34 Publications	6,000	7,358	6,000	6,000
35 Professional Services	338,000	339,959	353,800	353,800
36 Training & Travel	76,000	115,336	96,000	96,000
37 CERT Team Expense	10,000	8,193	5,000	5,000
38 Fuel	63,000	67,574	63,000	63,000
39 Utilities	122,000	106,505	122,000	122,000
40 Prevention	105,000	83,014	95,000	95,000
41 Equipment	355,587	782,834	126,974	126,974
42 Ambulance Billing Service	112,000	87,087	116,777	116,777
43 Ambulance Bad Debt	610,000	480,649	356,100	356,100
44 Medic Purchase	-	-	-	-
45 Utility	30,000	-	70,000	70,000
46 Vehicle/Apparatus-Engine 92 Refurb/Old #1	250,000	269,511	345,000	345,000
47 GEMT Modification	-	36,713	-	-
48 Contribution to Reserve	-	200,000	-	-
49				
50 TOTAL EXPENDITURES	11,577,681	12,242,882	12,213,268	12,213,268
51 Net Income	-	74,956	-	-

**TRUCKEE FIRE PROTECTION DISTRICT
2018/2019 PRELIMINARY BUDGET DETAIL
GENERAL FUND**

REVENUE	FINAL BUDGET 2017/2018	UNAUDITED ACTUALS 2017/2018	PRELIMINARY BUDGET 2018/2019	FINAL BUDGET 2018/2019
Taxes -				
4110 - Secured property tax	\$ 7,195,493	\$ 7,411,795	\$ 7,983,877	\$ 7,983,877
4120 - Unsecured property tax				
4140- Timber tax				
4150 - Supplemental property tax				
4180- Homeowners property tax				
4101- Redevelopment	\$ 100,000	\$ 126,969		
4170 - Direct Charges	\$ 205,000	\$ 208,209		
	\$ 7,500,493	\$ 7,746,973	\$ 7,983,877	\$ 7,983,877
 <i>Property tax and voter approved special taxes comprise 77% of District revenue. The District is projecting a 3.5% increase in property tax revenue for FY 18/19</i>				
4170.00.01 - Fire Suppression Benefit Assessment	\$ 1,127,466	\$ 1,155,181	\$ 1,190,134	\$ 1,190,134
 <i>Fire Suppression Benefit Assessment - approved 3/21/2008, funds salary & benefits for 7 Firefighters, defensible space residential assistance programs, the communication upgrade to the Mt. Rose Repeater, community education/outreach, and fuels reduction programs.</i>				
Total Tax Revenue	\$ 8,627,959	\$ 8,902,155	\$ 9,174,011	\$ 9,174,011
 Interest -				
4200 - Interest Income	\$ 50,000	\$ 75,141	\$ 60,000	\$ 60,000

Interest earned from investment of reserve funds in Local Agency Investment Fund (LAIF) & tax deposits with counties.

**TRUCKEE FIRE PROTECTION DISTRICT
2018/2019 PRELIMINARY BUDGET DETAIL
GENERAL FUND**

REVENUE	FINAL BUDGET 2017/2018	UNAUDITED ACTUALS 2017/2018	PRELIMINARY BUDGET 2018/2019	FINAL BUDGET 2018/2019
Rents -				
4300 - Rental Income - Resident Firefighters at Stn. 93, 94 & 98	\$ 29,376	\$ 28,839	\$ 30,257	\$ 30,257
<i>Rental income received from staff in station facilities at 93, 94 & 98 (currently \$816.01/month) and is increased each FY by the CPI.</i>				
Emergency Reimbursements -				
4400- Emergency incident response revenue	\$ 20,000	\$ 350,819	\$ 20,000	\$ 20,000
<i>Reimbursement from Cal Fire, NDF, BLM, USFS and other agencies through OES or direct contract for services provided on emergency incidents or station converge including rescue & HazMat.</i>				
Non-Emergency Reimbursements -				
4430 - Other non-emergency reimbursements	\$ 35,000	\$ 41,138	\$ 35,000	\$ 35,000
<i>Non-emergency funding received from scheduled medic coverage for special/non-emergency events. Includes reimbursement from Cal Fire for utility costs at Station 96/50 and rental of the Type III Brush engine.</i>				
Prevention Fees				
4440- Inspections for sprinklers, alarms	\$ 50,000	\$ 39,776	\$ 40,000	\$ 40,000
4441- Plan review/checks			\$ 20,000	\$ 20,000

Effective January 1, 2011, automatic residential fire sprinkler systems are required on all townhouses and 1 & 2 family dwellings. Truckee Fire has partnered with Engineered Fire Systems for sprinkler plan reviews and inspections. Those costs are passed onto the respective contractor. Effective March 1, 2018 the District has instituted a fee schedule for all plan reviews, plan checks, special event/EMS event plan review. Plan review administrative fees will be adjusted annually to align with the OES Admin Rate.

**TRUCKEE FIRE PROTECTION DISTRICT
2018/2019 PRELIMINARY BUDGET DETAIL
GENERAL FUND**

REVENUE	FINAL BUDGET 2017/2018	UNAUDITED ACTUALS 2017/2018	PRELIMINARY BUDGET 2018/2019	FINAL BUDGET 2018/2019
Miscellaneous Income -				
4450 -	\$ 2,000	\$ 11,607	\$ 2,000	\$ 2,000
<i>Records Request, Cal Card membership reimbursement, etc.</i>				
Sale of Fixed Assets -				
4460-	\$ 5,000	\$ 300	\$ 5,000	\$ 5,000
<i>Sale of Fixed Assets -</i>				
Administrative Billings -				
4452 -	\$ 5,000	\$ 4,840	\$ 5,000	\$ 5,000
<i>Lockbox reimbursement from Intermedix.</i>				
Placer County Programs -				
4480 -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
<i>Operating funds from Placer County for operation and management of Hazardous Materials Team.</i>				
Grant Funds -				
4486 - Regional Radio Grant	\$ 253,346	\$ 620,549		

**TRUCKEE FIRE PROTECTION DISTRICT
2018/2019 PRELIMINARY BUDGET DETAIL
GENERAL FUND**

REVENUE	FINAL BUDGET 2017/2018	UNAUDITED ACTUALS 2017/2018	PRELIMINARY BUDGET 2018/2019	FINAL BUDGET 2018/2019
Ambulance Revenue -				
4600- Ambulance Revenue	\$ 3,100,000	\$ 2,922,470	\$ 3,410,000	\$ 3,410,000
4650- Ambulance Collection Recovery		\$ 16,470		
4601 - Contractual Write-offs	\$ (900,000)	\$ (921,861)	\$ (1,023,000)	\$ (1,023,000)
	<u>\$ 2,200,000</u>	<u>\$ 2,017,079</u>	<u>\$ 2,387,000</u>	<u>\$ 2,387,000</u>
This account shows anticipated gross EMS charges after contractual Medicare/Medicaid write-offs (4601). The fee schedule was increased in May 2015 and July 2018.				
4650- GEMT Reimbursements	\$ -	\$ 205,596	\$ -	\$ -
<i>The Ground Emergency Medical Transport Reimbursement program audit was completed for FYE 2010-2014 and resulted in partial correction and partial repayment of past reimbursements. Future reimbursements are anticipated but the timing of payments is unpredictable.</i>				
Account Transfers -				
4540 - <i>Transfer from Building & Equipment Reserve Fund-(E92 Refurb/Old #1 Refurb/Utility Pickup/Utility Car)</i>	\$ 280,000	\$ -	\$ 415,000	\$ 415,000
<i>Transfer from General Fund Unrestricted Reserve Fund</i>				
TOTAL REVENUE	<u>\$ 11,577,681</u>	<u>\$ 12,317,838</u>	<u>\$ 12,213,268</u>	<u>\$ 12,213,268</u>
		\$ -		

**TRUCKEE FIRE PROTECTION DISTRICT
2018/2019 PRELIMINARY BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2017/2018	UNAUDITED ACTUALS 2017/2018	PRELIMINARY BUDGET 2018/2019	FINAL BUDGET 2018/2019
PERSONNEL COSTS				
5000 - Shift Employees -Full Time Operations				
3 Battalion Chiefs	\$ 432,321	\$ 349,566	\$ 371,754	\$ 371,754
12 Captains	\$ 1,270,291	\$ 1,202,507	\$ 1,291,727	\$ 1,291,727
25 ALS Firefighters (includes 1 open position)	\$ 2,175,963	\$ 2,187,648	\$ 2,285,313	\$ 2,285,313
<i>Subtotal</i>	<u>\$ 3,878,575</u>	<u>\$ 3,739,722</u>	<u>\$ 3,948,794</u>	<u>\$ 3,948,794</u>
5002- 40-Hour Employees				
1 Fire Chief	\$ 175,307	\$ 175,308	\$ 180,569	\$ 180,569
1 Division Chief-Operations	\$ 136,976	\$ 137,172	\$ 144,820	\$ 144,820
1 Division Chief-Fire Marshal/Prevention	\$ 136,976	\$ 137,172	\$ 200,548	\$ 200,548
1 Fire Prevention Specialist	\$ 19,045	\$ -	\$ 57,002	\$ 57,002
1 Prevention Officer	\$ 107,147	\$ 107,148	\$ 151,063	\$ 151,063
1 Administrative Officer	\$ 116,477	\$ 116,478	\$ 119,973	\$ 119,973
1 Finance Director	\$ 104,529	\$ 119,988	\$ 99,986	\$ 99,986
2 Administrative Asst.	\$ 89,118	\$ 42,464	\$ 96,222	\$ 96,222
1 Fleet/Facility Director	\$ 96,551	\$ 96,552	\$ 101,934	\$ 101,934
1 Fleet/Facility Assistant	\$ 37,502	\$ 34,427	\$ 39,597	\$ 39,597
<i>Subtotal</i>	<u>\$ 1,019,628</u>	<u>\$ 966,709</u>	<u>\$ 1,191,714</u>	<u>\$ 1,191,714</u>
<i>Full-time salaries account for line staff and 40 hour employees. FY 18/19 reflects a 3% COLA effective 1/1/2019. Sucession planning is included.</i>				
5004- Vacation/Sick Leave/Retirement Payout	\$ 100,000	\$ 113,910	\$ 100,000	\$ 100,000
5000.02- Full-time Overtime	\$ 477,666	\$ 671,328	\$ 514,051	\$ 514,051
TOTAL FULL-TIME SALARIES	<u>\$ 5,475,869</u>	<u>\$ 5,491,669</u>	<u>\$ 5,754,559</u>	<u>\$ 5,754,559</u>

Overtime occurs primarily from emergency incident staffing, required trainings, and the maintenance of daily minimum staffing levels.

**TRUCKEE FIRE PROTECTION DISTRICT
2018/2019 PRELIMINARY BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2017/2018	UNAUDITED ACTUALS 2017/2018	PRELIMINARY BUDGET 2018/2019	FINAL BUDGET 2018/2019
5005- Part-Time Salaries	\$ 188,000	\$ 222,721	\$ 138,000	\$ 138,000
<i>Part-time duty personnel for incident response, shift coverage, drill attendance, continuing education, defensible space program, fire prevention programs including development of pre-plans & hydrant maintenance.</i>				
5006.11- Board Salaries	\$ 12,000	\$ 9,200	\$ 12,000	\$ 12,000
<i>Board members (5) are paid \$100 per meeting/maximum \$400 per month</i>				
TOTAL PART-TIME SALARIES	\$ 200,000	\$ 231,921	\$ 150,000	\$ 150,000
Public Employees Retirement System				
5100 - 44 Safety Employees	\$ 890,936	\$ 947,153	\$ 973,749	\$ 973,749
5103- Safety Unfunded Liability	\$ 313,872	\$ 313,872	\$ 434,464	\$ 434,464
5101- 7 Miscellaneous Employees	\$ 49,717	\$ -	\$ 55,074	\$ 55,074
5104- Miscellaneous Unfunded Liability	\$ 27,060	\$ 27,060	\$ 35,550	\$ 35,550
5105- Part-time PARS Employees	\$ 24,440	\$ 3,513	\$ 25,000	\$ 25,000
TOTAL RETIREMENT	\$ 1,306,025	\$ 1,291,599	\$ 1,523,837	\$ 1,523,837

The District contribution rates for Tier 1 Classic PERS employees for FY 18/19 are 22.42% for Safety and 14.71% for Miscellaneous. The "classic" employee contributes 9% for safety and 8% for Miscellaneous. The District contribution rates for Tier 2 PEPRAs employees are 13.75% for Safety and 7.65% for Miscellaneous. Tier 2 PEPRAs employee contribution rates are approximately 1/2 of the normal costs at 13% Safety; 7.25% Miscellaneous. Required contributions to the District's unfunded actual liability (UAL) are \$434,464 for Safety, \$35,550 for Misc and \$2,500 for PEPRAs employees. The District will make a one time annual payment of the UAL in July 2018.

The District's guaranteed benefit retirement program with CalPERS includes several part-time employees that have met the 1000 hour minimum participation requirement.

**TRUCKEE FIRE PROTECTION DISTRICT
2018/2019 PRELIMINARY BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2017/2018	UNAUDITED ACTUALS 2017/2018	PRELIMINARY BUDGET 2018/2019	FINAL BUDGET 2018/2019
Group Insurance				
5200 - Medical - Active	\$ 901,496	\$ 916,996	\$ 1,059,257	\$ 1,059,257
5210 - Dental	\$ 80,993	\$ 88,963	\$ 91,827	\$ 91,827
5213- Vision	\$ 11,659	\$ 11,381	\$ 13,286	\$ 13,286
5214- Life, AD&D & LTD	\$ 19,944	\$ 20,004	\$ 25,250	\$ 25,250
TOTAL GROUP INSURANCE	\$ 1,014,092	\$ 1,037,343	\$ 1,189,620	\$ 1,189,620
Payroll Tax Liability				
5217 - FICA	\$ 79,400	\$ 82,282	\$ 81,991	\$ 81,991
5220 - State Unemployment Insurance	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
	\$ 80,400	\$ 82,282	\$ 82,991	\$ 82,991
TOTAL EMPLOYEE INSURANCE	\$ 1,094,492	\$ 1,119,626	\$ 1,272,611	\$ 1,272,611
Post Retirement Health Benefits				
5207- Post Retirement Health Insurance Fund	\$ 170,418	\$ 139,654	\$ 200,000	\$ 200,000
5209- Post Employment Health Plan		\$ 13,200	\$ 28,800	\$ 28,800
5206- Medical - Retired	\$ 304,582	\$ 293,608	\$ 396,101	\$ 396,101
TOTAL POST RETIREMENT HEALTH BENEFITS	\$ 475,000	\$ 446,462	\$ 624,901	\$ 624,901

The District joined the California Employee Retiree Benefit Trust, administered by Cal PERS, in June 2008. This plan was implemented to meet the GASB-45 compliance requirements and represents annual payments that go toward funding the District's retiree health benefit liability. Beginning FY 1718, GASB-75 will replace GASB-45. Under GASB-75 the District is required to report the full value of liabilities tied to "Other Post Employment Benefits" (OPEB) costs for medical premiums after retirement. A bi-annual actuarial study is required under GASB-75; the current actuarial study was completed last fiscal year. GASB-75 will improve the information provided in the District's financial reports concerning the cost of OPEB-related benefits. The District currently has in excess of \$3.6 million dollars on deposit in the Post Retirement Health Insurance fund for future retiree health liabilities.

In an effort to control the future liability of providing lifetime medical benefits to retirees, in 2013 the District created a new Tier 3 that drastically reduced the post retirement health benefits. In 2018 the District established a Post Employment Health Plan (PEHP) in which Tier 3 employees contribute \$150 per month to be used for future qualified health care premiums or expenses and the District matches up to \$150 per participant, per month.

Insurance premiums are paid on a tiered system for retirees and their dependents, depending on hire date. Employees hired prior to 2000 comprise the 1st tier and realize lifetime medical benefits. Employees hired after 7/2000 are subject to a vesting schedule of 20 years with the District to attain 100% premium coverage. Those hired after 7/2013 comprise the 3rd benefit tier of Post Employment Health Plan benefits.

**TRUCKEE FIRE PROTECTION DISTRICT
2018/2019 PRELIMINARY BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2017/2018	UNAUDITED ACTUALS 2017/2018	PRELIMINARY BUDGET 2018/2019	FINAL BUDGET 2018/2019
-----------------	---------------------------	-----------------------------------	------------------------------------	---------------------------

Worker's Compensation Insurance

5218-	\$ 268,558	\$ 280,990	\$ 310,209	\$ 310,209
-------	------------	------------	------------	------------

The Special District Risk Management Authority (SDRMA) administers the District's Workers Compensation Insurance Program.

Miscellaneous

5300 -	\$ 15,000	\$ 12,923	\$ 15,000	\$ 15,000
--------	-----------	-----------	-----------	-----------

Miscellaneous expenses are broad in nature and include remembrances for retirees, employee appreciation, etc.

Uniforms

5311- Protective Clothing	\$ 15,000	\$ 21,639	\$ 25,000	\$ 25,000
5312 - Uniforms	\$ 15,000	\$ 45,588	\$ 27,000	\$ 27,000
5313- Uniforms - PT		\$ 10,749	\$ 4,000	\$ 4,000
5318- Uniforms - CERT - see CERT section			\$ -	\$ -
Class A Uniforms	\$ 25,000	\$ 28,717	\$ -	\$ -
Winter Jackets	\$ 1,000	\$ -	\$ -	\$ -
TOTAL UNIFORMS	\$ 56,000	\$ 106,693	\$ 56,000	\$ 56,000

These accounts cover the purchase of all required uniforms including Class A uniforms, badges and turnouts/boots, along with needed alterations and repairs.

Communications

5330 - Communications	\$ 38,000	\$ 34,729	\$ 37,550	\$ 37,550
5330.01 - Rent - Mt. Rose Repeater	\$ 2,450	\$ 396	\$ 2,450	\$ 2,450
5331 - Dispatch Services	\$ 120,000	\$ 130,868	\$ 150,000	\$ 150,000
TOTAL COMMUNICATIONS	\$ 160,450	\$ 165,992	\$ 190,000	\$ 190,000

These accounts cover cell, satellite and station phones, equipment and related services. Rental costs associated with the Mt. Rose repeater are also included in these accounts. Dispatch services are provided by the Cal Fire Grass Valley Emergency Command Center.

**TRUCKEE FIRE PROTECTION DISTRICT
2018/2019 PRELIMINARY BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2017/2018	UNAUDITED ACTUALS 2017/2018	PRELIMINARY BUDGET 2018/2019	FINAL BUDGET 2018/2019
Household				
5340 - Household Expense	\$ 9,500	\$ 16,226	\$ 9,500	\$ 9,500
<i>This account provides for paper products , carpet service, shop towels, station cleaning supplies, laundry supplies, bottled water service, coffee, etc.</i>				
Insurance				
5352 - General Liability	\$ 60,500	\$ 65,295	\$ 69,000	\$ 69,000
<i>This account provides for general liability insurance for all district facilities and vehicles. Policy rates will increase 6% for FY 18/19. The increase also reflects the addition of new/budgeted vehicles to the fleet.</i>				
Equipment Maintenance & Lease				
5414 - General Equipment Maintenance	\$ 45,000	\$ 31,878	\$ 40,000	\$ 40,000
5414.18- EMS Equipment Maintenance	\$ 15,000	\$ 5,830	\$ 10,000	\$ 10,000
Hose/Ladder Testing	\$ 13,000	\$ -	\$ 16,000	\$ 16,000
5414.17- Hazardous Materials Maintenance	\$ 1,000	\$ 1,966	\$ 3,000	\$ 3,000
5414.20- Dive Maintenance	\$ 500	\$ 459	\$ 500	\$ 500
5415- Shop Stock	\$ 1,500	\$ 2,054	\$ 1,500	\$ 1,500
5417 - Lease of Equipment	\$ 650	\$ 649	\$ 3,400	\$ 3,400
TOTAL EQUIPMENT MAINT. & LEASE	\$ 76,650	\$ 42,837	\$ 74,400	\$ 74,400

These accounts cover the lease of postage equipment and the maintenance contract for all District copiers. Also included are maintenance costs for radios, pagers, annual testing for the following equipment: SCBA annual testing, hose and ladder (ground & truck) testing, fire extinguisher testing, pump testing, minor station equipment maintenance, computer maintenance, gurney maintenance, and Dive Team equipment maintenance.

**TRUCKEE FIRE PROTECTION DISTRICT
2018/2019 PRELIMINARY BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2017/2018	UNAUDITED ACTUALS 2017/2018	PRELIMINARY BUDGET 2018/2019	FINAL BUDGET 2018/2019
Vehicle Maintenance				
5416 -	\$ 50,000	\$ 142,012	\$ 60,000	\$ 60,000
5416.18- EMS Vehicles	\$ 50,000	\$ 9,954	\$ 60,000	\$ 60,000
	<u>\$ 100,000</u>	<u>\$ 151,966</u>	<u>\$ 120,000</u>	<u>\$ 120,000</u>

This account covers maintenance costs for all District vehicles. The District recognizes the importance of a well-maintained fleet and will adjust this budget category as needed.

Maintenance of Structures

5420. -		\$ 4,160		
Land - Future Station 90				
Downtown Administration/Prevention, Stn. 91	\$ 7,000	\$ 14,814	\$ 5,000	\$ 5,000
Gateway, Station 92	\$ 55,000	\$ 67,617	\$ 97,400	\$ 97,400
Donner Lake, Station 93 (residence station)	\$ 34,750	\$ 8,474	\$ 30,000	\$ 30,000
Tahoe Donner, Station 94 (residence station)	\$ 5,000	\$ 17,244	\$ 24,700	\$ 24,700
Glenshire, Station 95	\$ 4,300	\$ 2,070	\$ 8,000	\$ 8,000
Truckee Tahoe Airport, Station 96	\$ 3,000	\$ 7,680	\$ 8,000	\$ 8,000
Soda Springs, Station 97	\$ 3,000	\$ 14,836	\$ 20,500	\$ 20,500
Serene Lakes, Station 98 (residence station)	\$ 3,000	\$ 3,150	\$ 7,000	\$ 7,000
TOTAL MAINTENANCE OF STRUCTURES	<u>\$ 115,050</u>	<u>\$ 140,045</u>	<u>\$ 200,600</u>	<u>\$ 200,600</u>

These accounts include repairs & routine maintenance costs for all District facilities. Station 92: replace bay lighting (LED) \$3k; Bay heaters \$5k; BC landing \$5k; Furnace \$15k; Alerting system \$12k; Metal stairs \$15k; Asphalt \$30k. Station 93: Bay heater \$5k; Kitchen/paint \$15k. Station 94: Replace bay doors \$8,500; Bay heater \$5k; Paint \$5k; Driveway \$2k. Station 95: Paint \$5k. Station 96: Snowblower \$3k; Driveway \$4k. Station 97: replace by lighting (LED) \$3k; Snowblower \$3k; Flagpole \$2k; Bay heater \$5k; Paint \$4k. Station 98: Misc shelving/cabinets \$2,500; Bay heater \$5k.

**TRUCKEE FIRE PROTECTION DISTRICT
2018/2019 PRELIMINARY BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2017/2018	UNAUDITED ACTUALS 2017/2018	PRELIMINARY BUDGET 2018/2019	FINAL BUDGET 2018/2019
-----------------	---------------------------	-----------------------------------	------------------------------------	---------------------------

Memberships

5500 -	\$ 15,000	\$ 17,218	\$ 15,000	\$ 15,000
--------	-----------	-----------	-----------	-----------

Includes membership costs to PORAC (health insurance), CSFA, CSDA, NFPA, Sac-Sierra Regional Arson Task Force, LTRFCA, Cal Chiefs, etc.

Medical Supplies

5510 -	\$ 60,000	\$ 57,560	\$ 60,000	\$ 60,000
--------	-----------	-----------	-----------	-----------

This account reflects costs associated with the operation of the EMS program - disposable supplies, bio-medical engineering, oxygen & drug supplies, etc.

Office Expense

5520 -	\$ 12,000	\$ 19,126	\$ 12,000	\$ 12,000
--------	-----------	-----------	-----------	-----------

This account covers District paper & disposable supplies, postage, bank fees, printing services, etc.

Publications

5530 -	\$ 6,000	\$ 7,358	\$ 6,000	\$ 6,000
--------	----------	----------	----------	----------

This account covers noticing of Board business and legal notices. It further includes various subscriptions - NFPA, Safety publications, etc.

**TRUCKEE FIRE PROTECTION DISTRICT
2018/2019 PRELIMINARY BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2017/2018	UNAUDITED ACTUALS 2017/2018	PRELIMINARY BUDGET 2018/2019	FINAL BUDGET 2018/2019
Professional Services				
5550- Legal	\$ 38,850	\$ 36,331	\$ 38,850	\$ 38,850
5552- Audit	\$ 14,000	\$ 11,905	\$ 17,800	\$ 17,800
5553- Consulting/Engineering (CFD Special Tax)	\$ 25,000	\$ 16,202	\$ 25,000	\$ 25,000
5554- County Administrative Cost - Taxes	\$ 165,000	\$ 152,472	\$ 165,000	\$ 165,000
5555- LAFCo Allocation	\$ 8,400	\$ 8,496	\$ 8,400	\$ 8,400
5556- Medical Services	\$ 18,000	\$ 27,745	\$ 18,000	\$ 18,000
5558- Software Mgmt. - ESO PCR, Aladtec, Firehouse, Lexipol, Anti-virus, Sa	\$ 16,500	\$ 29,098	\$ 16,500	\$ 16,500
5557- Website/Social Media/IT Maint.	\$ 10,000	\$ 8,407	\$ 22,000	\$ 22,000
Off Site Data Storage/Maint.	\$ 8,000	\$ 2,838	\$ 8,000	\$ 8,000
5560- Payroll Services/ACA Monitoring	\$ 10,000	\$ 10,509	\$ 10,000	\$ 10,000
5570- Other Professional Services	\$ 5,000	\$ 24,620	\$ 5,000	\$ 5,000
County Election Administration			\$ -	\$ -
Professional Grant Writing Services			\$ -	\$ -
Direct Charge Tax Administration	\$ 16,250	\$ 9,170	\$ 16,250	\$ 16,250
5559- HR Services-Testing, Background Checks, etc.	\$ 3,000	\$ 2,167	\$ 3,000	\$ 3,000
TOTAL PROFESSIONAL SERVICES	\$ 338,000	\$ 339,959	\$ 353,800	\$ 353,800

These accounts include the annual audit, County fees for the collection of taxes & LAFCo services, legal services, mandated health screenings for the HazMat and Dive Teams, Direct Charge administration by SCI Consulting, Lexipol Policy Software Program, payroll processing, ESO PCR Processing Program & Monitor Interface, Firehouse Incident Software Mgmt., ParcelQuest membership fee, Data Storage Services & upgrades, bi-annual Actuarial Study of Retiree Health Liabilities/GASB 75, Annual CalPERS Retirement Liability Report/GASB 68, Community Facility District Consulting Services, etc.

**TRUCKEE FIRE PROTECTION DISTRICT
2018/2019 PRELIMINARY BUDGET DETAIL
GENERAL FUND**

EXPENSES		FINAL BUDGET 2017/2018	UNAUDITED ACTUALS 2017/2018	PRELIMINARY BUDGET 2018/2019	FINAL BUDGET 2018/2019
Training					
5600 -	Line Staff	\$ 54,300	\$ 98,089	\$ 74,000	\$ 74,000
	ARFF	\$ 2,200	\$ 1,533	\$ 2,500	\$ 2,500
	Hazardous Materials Team Training	\$ 2,000	\$ 6,720	\$ 2,000	\$ 2,000
	Dive Team	\$ 1,500	\$ 25	\$ 1,500	\$ 1,500
5609-	Administration	\$ 10,000	\$ 6,450	\$ 10,000	\$ 10,000
5601-	Board of Directors	\$ 6,000	\$ 2,520	\$ 6,000	\$ 6,000
		<u>\$ 76,000</u>	<u>\$ 115,336</u>	<u>\$ 96,000</u>	<u>\$ 96,000</u>

These accounts cover all required training/classes and certifications for fire, rescue, hazardous materials and EMS services. The Training Officer closely monitors all required and career advancement/enhancement trainings. The District recognizes the benefit of well-trained firefighters/paramedics and has taken advantage of local training opportunities in conjunction with surrounding agencies.

CERT (Community Emergency Response Team)

5601.15	Training/Meeting Logistics	\$ 5,000	\$ 1,455	\$ 2,500	\$ 2,500
5318.15	Clothing	\$ 3,000	\$ 4,704	\$ 1,000	\$ 1,000
5559.15	HR Services-Hiring, Testing, Background Checks	\$ 500	\$ 714	\$ 500	\$ 500
6201.15	Equipment/Minor Tools	\$ 1,500	\$ 1,320	\$ 1,000	\$ 1,000
		<u>\$ 10,000</u>	<u>\$ 8,193</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>

These accounts cover expenses for the District's 60 member Community Emergency Response Team. CERT members are trained in basic disaster response skills such as fire safety, light search & rescue, team organization and disaster medical operations.

**TRUCKEE FIRE PROTECTION DISTRICT
2018/2019 PRELIMINARY BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2017/2018	UNAUDITED ACTUALS 2017/2018	PRELIMINARY BUDGET 2018/2019	FINAL BUDGET 2018/2019
Fuel				
5630- Fuel/Cardlock	\$ 4,000	\$ 9,034	\$ 4,000	\$ 4,000
5630.18- EMS Transfers	\$ 2,000	\$ 142	\$ 2,000	\$ 2,000
5630.00.96 Station 96 Bulk Fuel	\$ 34,000	\$ 37,350	\$ 34,000	\$ 34,000
5630.00.97 Station 97 Bulk Fuel	\$ 23,000	\$ 21,048	\$ 23,000	\$ 23,000
TOTAL FUEL	\$ 63,000	\$ 67,574	\$ 63,000	\$ 63,000

These accounts cover fuel for all district vehicles/apparatus. The District maintains fuel storage tanks at Stations 96 & 97 and purchases fuel at State Department of Governmental Services contract rates.

Utilities

5640 -	\$ 100	\$ 110	\$ 100	\$ 100
5640.91 - Downtown Admin./Prevention, Station 91	\$ 9,800	\$ 8,917	\$ 9,800	\$ 9,800
5640.92 - Gateway, Station 92	\$ 29,000	\$ 25,522	\$ 29,000	\$ 29,000
5640.93 - Donner Lake, Station 93 (residence station)	\$ 10,000	\$ 7,835	\$ 10,000	\$ 10,000
5640.94 - Tahoe Donner, Station 94 (residence station)	\$ 7,900	\$ 5,359	\$ 7,900	\$ 7,900
5640.95 - Glenshire, Station 95	\$ 13,200	\$ 11,408	\$ 13,200	\$ 13,200
5640.96 - Truckee Tahoe Airport, Station 96	\$ 33,000	\$ 24,914	\$ 33,000	\$ 33,000
5640.97 - Soda Springs, Station 97	\$ 10,000	\$ 12,440	\$ 10,000	\$ 10,000
5640.98 - Serene Lakes, Station 98 (residence station)	\$ 9,000	\$ 10,000	\$ 9,000	\$ 9,000
TOTAL UTILITIES	\$ 122,000	\$ 106,505	\$ 122,000	\$ 122,000

Includes water, electricity, gas, propane, disposal, internet and misc. utility costs associated with all District facilities. Utility costs at Station 96 are split with Cal Fire and are accounted for in revenue under non-emergency reimbursements.

**TRUCKEE FIRE PROTECTION DISTRICT
2018/2019 PRELIMINARY BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2017/2018	UNAUDITED ACTUALS 2017/2018	PRELIMINARY BUDGET 2018/2019	FINAL BUDGET 2018/2019
Prevention				
5700- Prevention	\$ 10,000	\$ 15,229	\$ 10,000	\$ 10,000
5701- Prevention - Public Education	\$ 10,000	\$ 8,094	\$ 10,000	\$ 10,000
5703- Hydrant Maintenance/Stakes	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
5705- Fuels Reduction/Rebate program	\$ 30,000	\$ 19,941	\$ 30,000	\$ 30,000
5710 - Fire Sprinkler Plan Review/Inspections	\$ 50,000	\$ 39,750	\$ 40,000	\$ 40,000
TOTAL PREVENTION	\$ 105,000	\$ 83,014	\$ 95,000	\$ 95,000

This account covers public fire prevention/safety education, plan inspection costs, defensible space inspection forms & publications, purchase of hydrant stakes, green waste disposal program, chipping, and the residential defensible space rebate program that include vegetation removal and chipping. Plan reviews for residential fire sprinklers and alarm systems are included in these accounts. However, costs are charged back to the contractor and recovered on the revenue side under Inspections.

Equipment Purchase

6100 - General Equipment	\$ 50,223	\$ 108,385	\$ 79,574	\$ 79,574
SCBA's			\$ -	\$ -
Radios (Grant Purchase 10% District cost share-FY1718)	\$ 278,364	\$ 644,173	\$ 10,000	\$ 10,000
6103- Hazardous Materials	\$ 5,000	\$ 6,965	\$ 5,000	\$ 5,000
6106- Dive Team	\$ 1,000	\$ 8,711	\$ 1,000	\$ 1,000
6104- EMS	\$ 10,000	\$ 2,785	\$ 10,000	\$ 10,000
6110- IT-Computers, Mapping Monitors (4), Ipads, etc.	\$ 4,000	\$ 9,790	\$ 8,900	\$ 8,900
6107- Swift Water	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
6109- Rescue	\$ 5,000	\$ 198	\$ 7,500	\$ 7,500
6108- Mechanic/Shop Tools	\$ 1,000	\$ 1,827	\$ 4,000	\$ 4,000
TOTAL EQUIPMENT	\$ 355,587	\$ 782,834	\$ 126,974	\$ 126,974

These accounts cover the purchase of both accountable (over \$5000) and minor (expendable) equipment. General equipment budget includes: Drone \$15k; Treadmill \$5,500; Breaching door prop \$8k, AM transmitting radio \$6k, AED grant \$4k. Rescue: Portable monitors \$7,500. IT: Computers \$5k

**TRUCKEE FIRE PROTECTION DISTRICT
2018/2019 PRELIMINARY BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2017/2018	UNAUDITED ACTUALS 2017/2018	PRELIMINARY BUDGET 2018/2019	FINAL BUDGET 2018/2019
EMS Billing Service/ Bad Debt				
6300- Billing Service	\$ 112,000	\$ 87,087	\$ 116,777	\$ 116,777
6400- Bad Debt Write-off	\$ 610,000	\$ 480,649	\$ 356,100	\$ 356,100
6405- GEMT Expense-Audit Modification		\$ 36,713		
 <i>These accounts cover billing services for the EMS program - 5.75% of collections (a reduction from 7% in 17/18) It further includes all debts deemed uncollectable. The District's overall collection rate remains above industry standards; 50% for FY17/18.</i>				
Utility Pickup 92			\$ 40,000	\$ 40,000
Engine 92 Refurbishment	\$ 250,000	\$ 239,511	\$ 275,000	\$ 275,000
Old #1 Refurb			\$ 70,000	\$ 70,000
Utility Car 92	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
	\$ 280,000	\$ 269,511	\$ 415,000	\$ 415,000
 <i>The District will purchase a utility vehicle for Station 92</i>				
Contribution to General Operating Reserve Fund-				
Contribution to Restricted Reserve Fund-				
Contribution to Building & Equipment Fund -				
		\$ 200,000		
TOTAL EXPENDITURES	\$ 11,577,681	\$ 12,042,882	\$ 12,213,268	\$ 12,213,268
DIFFERENCE REVENUE/EXPENDITURES	\$ -	\$ 74,956	\$ 0	\$ 0