



**TRUCKEE FIRE PROTECTION DISTRICT  
PRELIMINARY BUDGET  
2019-2020**

<b>TRUCKEE FIRE PROTECTION DISTRICT PRELIMINARY BUDGET 2019/2020</b>					
		<b>FYE 2019</b>	<b>FYE 2019</b>	<b>FYE 2020</b>	<b>FYE 2020</b>
		Final Budget	FYE Projections	Draft Budget	Final Budget
1	Taxes	\$ 7,983,877	\$ 8,225,510	\$ 8,506,402	
2	Fire Suppression Benefit Assessment	1,190,134	1,181,116	1,216,549	
3	Interest	60,000	67,671	60,000	
4	Rents	30,257	27,571	31,165	
5	Emergency Incident Reimbursements	20,000	417,277	20,000	
6	Non-Emergency Reimbursements	35,000	25,664	35,000	
7	Inspections - Sprinklers, alarms, plans	60,000	59,000	60,000	
8	Miscellaneous	2,000	34,794	2,000	
9	Sale of Fixed Assets	5,000	1	5,000	
10	Administrative Billings	5,000	10,000	5,000	
11	Placer County Programs	20,000	20,000	20,000	
12	Grants	-	0	0	
13	Ambulance Revenue	2,387,000	2,386,037	2,540,220	
14	GEMT Reimbursements	-	61,471	0	
15	Reserve Transfer (B&E)	415,000	0	370,000	
	<b>TOTAL INCOME</b>	<b>\$ 12,213,268</b>	<b>\$ 12,516,112</b>	<b>\$ 12,871,336</b>	
16	Permanent Salaries	5,754,559	5,706,945	6,007,964	
17	Temporary/Part Time Salaries	150,000	239,387	314,138	
18	Retirement	1,523,837	1,569,416	1,655,188	
19	Employee Insurance Benefits	1,272,611	1,151,294	1,289,262	
20	Post Retirement Health Benes	624,901	606,630	658,668	
21	Workers Compensation Insurance	310,209	309,421	301,233	
22	Miscellaneous	15,000	24,000	15,000	
23	Uniforms/Protective Clothing	56,000	56,000	56,000	
24	Communications	190,000	202,034	212,000	
25	Household	9,500	17,516	20,000	
26	General Liability Insurance	69,000	69,542	95,000	
27	Equip Maint & Lease	74,400	99,169	82,841	
28	Vehicle Maintenance	120,000	161,027	150,000	
29	Maintenance of Structures	200,600	187,749	172,500	
30	Memberships	15,000	31,330	20,000	
31	Medical Supplies	60,000	62,686	60,000	
32	Office Expense	12,000	13,581	12,000	
33	Publications	6,000	6,592	6,000	
34	Professional Services	353,800	367,322	330,800	
35	Training & Travel	96,000	96,000	96,000	
36	CERT Team Expense	5,000	6,820	10,700	
37	Fuel	63,000	77,616	78,000	
38	Utilities	122,000	118,922	124,000	
39	Prevention	95,000	87,320	98,000	
40	Equipment	126,974	128,716	143,102	
41	Ambulance Billing Service	116,777	82,663	100,000	
42	Ambulance Bad Debt	356,100	402,784	364,940	
43	Medic/Engine/Utility Purchase	345,000	326,006	0	
44	Hydronics/Utility/Old #1	70,000	0	370,000	
45	GEMT Modification	-	26,365	28,000	
46	Reserve Transfers	-	250,000	0	
	<b>TOTAL EXPENDITURES</b>	<b>\$ 12,213,268</b>	<b>\$ 12,484,853</b>	<b>\$ 12,871,336</b>	
	Net Income	-	31,259	0	

**TRUCKEE FIRE PROTECTION DISTRICT  
2019/2020 PRELIMINARY BUDGET  
DETAIL GENERAL FUND**

<b>REVENUE</b>	FINAL BUDGET 2018/2019	PRELIMINARY BUDGET 2019/2020	FINAL BUDGET 2019/2020
<b>Taxes -</b>			
4110 - Secured property tax	\$ 7,983,877	\$ 8,124,180	
4101- Redevelopment		\$ 170,672	
4170 - Direct Charges		\$ 211,550	
	<hr/> \$ 7,983,877	\$ 8,506,402	\$ -
 <i>Property tax and voter approved special taxes comprise 78% of District revenue. The District is projecting a 3.5% increase in property tax revenue for FY 19/20</i>			
4170.00.01 - Fire Suppression Benefit Assessment	\$ 1,190,134	\$ 1,216,549	
<i>Fire Suppression Benefit Assessment - approved 3/21/2008, funds salary &amp; benefits for Firefighters and Defensible Space/Prevention Inspectors. It also funds the communication upgrade to the Mt. Rose Repeater and community education/outreach, fuels reduction program.</i>			
<b>Total Tax Revenue</b>	<hr/> \$ 9,174,011	\$ 9,722,951	\$ -
 <b>Interest -</b>			
4200 - Interest Income	\$ 60,000	\$ 60,000	

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

**TRUCKEE FIRE PROTECTION DISTRICT  
2019/2020 PRELIMINARY BUDGET  
DETAIL GENERAL FUND**

<b>REVENUE</b>	FINAL BUDGET 2018/2019	PRELIMINARY BUDGET 2019/2020	FINAL BUDGET 2019/2020
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**Rents -**

4300 -	Rental Income - Resident Firefighters at Stn. 93, 94 & 98	\$	30,257	\$	31,165
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*Rental income received from staff in station facilities at 93, 94 & 98 (currently \$835.5/month) and is increased each FY by the CPI currently projected at 3%*

**Emergency Reimbursements -**

4400-	Emergency incident response revenue	\$	20,000	\$	20,000
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*Reimbursement from Cal Fire, NDF, BLM, USFS and other agencies through OES or direct contract for services provided on emergency incidents or station coverage including rescue & HazMat.*

**Non-Emergency Reimbursements -**

4430 -	Other non-emergency reimbursements	\$	35,000	\$	35,000
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*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; Brush Rental*

**Prevention Fees**

4440-	Inspections for sprinklers, alarms	\$	40,000	\$	40,000
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4441-	Plan review/checks	\$	20,000	\$	20,000
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*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 & the fees will be adjusted annually to align with the OES Admin Rate.*

**TRUCKEE FIRE PROTECTION DISTRICT  
2019/2020 PRELIMINARY BUDGET  
DETAIL GENERAL FUND**

<b>REVENUE</b>	FINAL BUDGET 2018/2019	PRELIMINARY BUDGET 2019/2020	FINAL BUDGET 2019/2020
<b>Miscellaneous Income -</b>			
4450 -	\$ 2,000	\$ 2,000	
<i>Records Request, Cal Card membership reimbursement, etc.</i>			
<b>Sale of Fixed Assets -</b>			
4460-	\$ 5,000	\$ 5,000	
<i>Sale of Fixed Assets -</i>			
<b>Administrative Billings -</b>			
4452 -	\$ 5,000	\$ 5,000	
<i>Lockbox reimbursement</i>			
<b>Placer County Programs -</b>			
4480 -	\$ 20,000	\$ 20,000	
<i>Operating funds from Placer County for operation and management of Hazardous Materials Team.</i>			
<b>Grant Funds -</b>			
4486 -	\$ -	\$ -	
<i>The District may be awarded grant funds under the Assistance to Firefighters Grant Program for specific equipment purchases</i>			

**TRUCKEE FIRE PROTECTION DISTRICT  
2019/2020 PRELIMINARY BUDGET  
DETAIL GENERAL FUND**

<b>REVENUE</b>	FINAL BUDGET 2018/2019	PRELIMINARY BUDGET 2019/2020	FINAL BUDGET 2019/2020
<b>Ambulance Revenue -</b>			
4600- Ambulance Revenue	\$ 3,410,000	\$ 3,614,600	
4602- Collection Account Recovery		\$ 10,000	
4601 - Contractual Write-offs	\$ (1,023,000)	\$ (1,084,380)	
	\$ 2,387,000	\$ 2,540,220	\$ -
 <i>This account shows anticipated gross EMS charges after contractual Medicare/Medicaid write-offs. The fee structure was increased in 5/2015 and increased each year by the CPI as costs to provide services also increase.</i>			
4650- GEMT Reimbursements	\$ -	\$ -	\$ -
 <i>The Ground Emergency Medical Transport Reimbursement program (GEMT) provides supplemental payments to cover the funding gap between the cost to provide services and the allowable amount received from Medi-Cal. There is not a consistent reimbursement cycle which makes anticipating a payment amount difficult. Therefore we do not budget for this item.</i>			
<b>Account Transfers -</b>			
4540 - Transfer from Building & Equipment Reserve Fund-(Old #1 Refurb, Station 92 Hydronics, Utility)	\$ 415,000	\$ 370,000	
<b>TOTAL REVENUE</b>	<b>\$ 12,213,268</b>	<b>\$ 12,871,336</b>	<b>\$ -</b>

**TRUCKEE FIRE PROTECTION DISTRICT  
2019/2020 PRELIMINARY BUDGET  
DETAIL GENERAL FUND**

<b>EXPENSES</b>	FINAL BUDGET 2018/2019	PRELIMINARY BUDGET 2019/2020	FINAL BUDGET 2019/2020
<b>PERSONNEL COSTS</b>			
5000 - Shift Employees -Full Time Operations			
3 Battalion Chiefs	\$ 371,754	\$ 389,151	
12 Captains	\$ 1,291,727	\$ 1,328,426	
25 ALS Firefighters (includes 1 open position)	\$ 2,285,313	\$ 2,357,876	
<i>Subtotal</i>	\$ 3,948,794	\$ 4,075,453	\$ -
5002- 40-Hour Employees			
1 Fire Chief	\$ 180,569	\$ 185,989	
1 Divison Chief-Operations	\$ 144,820	\$ 152,908	
1 Division Chief-Fire Marshall/Prevention	\$ 200,548	\$ 158,340	
1 Prevention Officer	\$ 57,002	\$ 109,006	
1 Prevention/Inspector	\$ 151,063	\$ 60,194	
1 Fuels Manager		\$ 91,350	
1 Administrative Officer	\$ 119,973	\$ 123,578	
1 Finance Director	\$ 99,986	\$ 114,760	
2 Administrative Asst.	\$ 96,222	\$ 92,154	
1 Fleet/Facility Director	\$ 101,934	\$ 107,647	
1 Fleet/Facility Assistant	\$ 39,597	\$ 57,283	
<i>Subtotal</i>	\$ 1,191,714	\$ 1,253,207	\$ -
 <i>Full-time salaries account for line staff and 40 hour employees. FY 19/20 reflects a 3% COLA effective 1/1/2020. Succession planning is included.</i>			
5004- Vacation/Sick Leave Payout - All Personnel	\$ 100,000	\$ 100,000	
5000.02- Full-time Overtime	\$ 514,051	\$ 579,303	
 <i>Overtime occurs primarily from emergency incident staffing, required trainings, and the maintenance of daily minimum staffing level.</i>			
<b>TOTAL FULL-TIME SALARIES</b>	<b>\$ 5,754,559</b>	<b>\$ 6,007,964</b>	<b>\$ -</b>

**TRUCKEE FIRE PROTECTION DISTRICT  
2019/2020 PRELIMINARY BUDGET  
DETAIL GENERAL FUND**

<b>EXPENSES</b>	FINAL BUDGET 2018/2019	PRELIMINARY BUDGET 2019/2020	FINAL BUDGET 2019/2020
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5005-	Temporary/Part-Time Salaries	\$ 138,000	\$ 302,138
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*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.*

5006.11-	Board Salaries	\$ 12,000	\$ 12,000
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*Board members (5) are paid \$100 per meeting/maximum \$400 per month*

<b>TOTAL PART-TIME SALARIES</b>	\$ 150,000	\$ 314,138	\$ -
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**Public Employees Retirement System**

5100 -	44 Safety Employees	\$ 973,749	\$ 959,833
5103-	Safety Unfunded Liability	\$ 434,464	\$ 561,000
	Additional Discretionary Payment	\$ -	\$ 20,000
5101-	8 Miscellaneous Employees	\$ 55,074	\$ 60,355
5104-	Miscellaneous Unfunded Liability	\$ 35,550	\$ 44,000
5105-	Part-time PARS Employees	\$ 25,000	\$ 10,000
<b>TOTAL RETIREMENT</b>		\$ 1,523,837	\$ 1,655,188 \$ -

*The District contribution rates for Tier 1 Classic PERS employees for FY 19/20 are 23.3% for Safety and 15.3% for Miscellaneous. The "Classic" employee contributes 9% for Safety and 8% for Miscellaneous. The District contribution rates for Tier 2 "PEPRA" employees are 14.1% for Safety and 7.7% for Miscellaneous. Tier 2 PEPRA employee contribution rates are approximately 1/2 of the normal costs at 13.75% Safety; 7.25% Miscellaneous. Required contributions to the District's unfunded actual liability (UAL) are \$561,000 for Safety, \$44,000 for Miscellaneous. The District will make a one time annual payment of the UAL in July 2019, with a goal of making an Additional Discretionary Payment (ADP) above and beyond the required UAL contribution in an effort to improve the funded status and decrease the overall interest expense paid.*

*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  
2019/2020 PRELIMINARY BUDGET  
DETAIL GENERAL FUND**

<b>EXPENSES</b>	FINAL BUDGET 2018/2019	PRELIMINARY BUDGET 2019/2020	FINAL BUDGET 2019/2020
<b>Group Insurance</b>			
5200 - Medical - Active	\$ 1,059,257	\$ 1,069,091	
5210 - Dental	\$ 91,827	\$ 89,779	
5213- Vision	\$ 13,286	\$ 12,936	
5214- Life, AD&D & LTD	\$ 25,250	\$ 24,785	
<b>TOTAL GROUP INSURANCE</b>	<b>\$ 1,189,620</b>	<b>\$ 1,196,591</b>	<b>\$ -</b>
<b>Payroll Tax Liability</b>			
5217 - FICA	\$ 81,991	\$ 91,670	
State Unemployment Insurance	\$ 1,000	\$ 1,000	
	<b>\$ 82,991</b>	<b>\$ 92,670</b>	<b>\$ -</b>
<b>TOTAL EMPLOYEE INSURANCE</b>	<b>\$ 1,272,611</b>	<b>\$ 1,289,262</b>	<b>\$ -</b>
<b>Post Retirement Health Benefits</b>			
5207- Post Retirement Health Insurance Fund (OPEB)	\$ 200,000	\$ 175,000	
5209- Post Employment Health Plan	\$ 28,800	\$ 41,400	
5206- Medical - Retired	\$ 396,101	\$ 442,268	
<b>TOTAL POST RETIREMENT HEALTH BENEFITS</b>	<b>\$ 624,901</b>	<b>\$ 658,668</b>	<b>\$ -</b>

*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 replaced 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 \$3.9 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  
2019/2020 PRELIMINARY BUDGET  
DETAIL GENERAL FUND**

<b>EXPENSES</b>	FINAL BUDGET 2018/2019	PRELIMINARY BUDGET 2019/2020	FINAL BUDGET 2019/2020
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**Worker's Compensation Insurance**

5218- \$ 310,209 \$ 301,233

*Special District Risk Management Authority administers the District's Workers Compensation Insurance Program. Rates for FY19/20 are unchanged at 5.84% for Safety payroll and 0.57% for Misc. payroll.*

**Miscellaneous**

5300 - \$ 15,000 \$ 15,000

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

**Uniforms**

5311- Protective Clothing \$ 25,000 \$ 25,000

5312 - Uniforms \$ 27,000 \$ 25,000

5313- Uniforms - PT \$ 4,000 \$ 4,500

5318- Uniforms - CERT - see CERT section \$ - \$ -

Class A Uniforms \$ - \$ 1,500

Winter Jackets \$ - \$ -

**TOTAL UNIFORMS** \$ 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 \$ 37,550 \$ 37,550

5330.01 - Rent - Mt. Rose Repeater \$ 2,450 \$ 2,450

5331 - Dispatch Services \$ 150,000 \$ 172,000

**TOTAL COMMUNICATIONS** \$ 190,000 \$ 212,000 \$ -

*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  
2019/2020 PRELIMINARY BUDGET  
DETAIL GENERAL FUND**

<b>EXPENSES</b>	FINAL BUDGET 2018/2019	PRELIMINARY BUDGET 2019/2020	FINAL BUDGET 2019/2020
<b>Household</b>			
5340 - Household Expense	\$ 9,500	\$ 20,000	
<i>This account provides for paper products , carpet service, shop towels, station cleaning supplies, laundry supplies, bottled water service, coffee, etc.</i>			
<b>Insurance</b>			
5352 - General Liability	\$ 69,000	\$ 95,000	
<i>This account provides for general liability insurance for all district facilities and vehicles. Policy rates will increase 5% for FY 19/20. The increase also reflects the addition of new/budgeted vehicles to the fleet.</i>			
<b>Equipment Maintenance &amp; Lease</b>			
5414 - General Equipment	\$ 40,000	\$ 59,300	
5414.18- EMS Equipment	\$ 10,000	\$ 6,000	
Hose/Ladder Testing	\$ 16,000	\$ 9,000	
5414.17- Hazardous Materials	\$ 3,000	\$ 3,000	
5414.20- Dive	\$ 500	\$ 500	
5415- Shop Stock	\$ 1,500	\$ 2,341	
5417 - Lease of Equipment	\$ 3,400	\$ 2,700	
<b>TOTAL EQUIPMENT MAINT. &amp; LEASE</b>	<b>\$ 74,400</b>	<b>\$ 82,841</b>	<b>\$ -</b>

*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  
2019/2020 PRELIMINARY BUDGET  
DETAIL GENERAL FUND**

<b>EXPENSES</b>	FINAL BUDGET 2018/2019	PRELIMINARY BUDGET 2019/2020	FINAL BUDGET 2019/2020
<b>Vehicle Maintenance</b>			
5416 - General	\$ 60,000	\$ 90,000	
5416.17- Hazardous Materials Response Vehicle	\$ -	\$ -	
5416.18- EMS Vehicles	\$ 60,000	\$ 60,000	
	<b>\$ 120,000</b>	<b>\$ 150,000</b>	<b>\$ -</b>

*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. -

Land - Future Station 90			
Downtown Administration/Prevention, Stn. 91	\$ 5,000	\$ 10,000	
Gateway, Station 92	\$ 97,400	\$ 75,500	
Donner Lake, Station 93 (residence station)	\$ 30,000	\$ 27,000	
Tahoe Donner, Station 94 (residence station)	\$ 24,700	\$ 7,000	
Glenshire, Station 95	\$ 8,000	\$ 9,000	
Truckee Tahoe Airport, Station 96	\$ 8,000	\$ 17,000	
Soda Springs, Station 97	\$ 20,500	\$ 22,000	
Serene Lakes, Station 98 (residence station)	\$ 7,000	\$ 5,000	
<b>TOTAL MAINTENANCE OF STRUCTURES</b>	<b>\$ 200,600</b>	<b>\$ 172,500</b>	<b>\$ -</b>

*These accounts include repairs & routine maintenance costs for all District facilities. Station 92: Bay heaters \$6k; BC landing \$5k; Furnace \$15k; Metal stairs \$25k; Exterior paint \$6k. Station 93: Furnace \$6k; Roof \$6k. Station 94: Driveway \$2k. Station 95: Driveway \$3k. Station 96: Driveway \$5k; Convault \$5k. Station 97: Bay heater \$3k; Floors \$8k*

**TRUCKEE FIRE PROTECTION DISTRICT  
2019/2020 PRELIMINARY BUDGET  
DETAIL GENERAL FUND**

<b>EXPENSES</b>	FINAL BUDGET 2018/2019	PRELIMINARY BUDGET 2019/2020	FINAL BUDGET 2019/2020
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**Memberships**

5500 - \$ 15,000 \$ 20,000

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

**Medical Supplies**

5510 - \$ 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 \$ 12,000

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

**Publications**

5530 - \$ 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  
2019/2020 PRELIMINARY BUDGET  
DETAIL GENERAL FUND**

<b>EXPENSES</b>	FINAL BUDGET 2018/2019	PRELIMINARY BUDGET 2019/2020	FINAL BUDGET 2019/2020
<b>Professional Services</b>			
5550- Legal	\$ 38,850	\$ 35,000	
5552- Audit	\$ 17,800	\$ 18,000	
5553- Consulting/Engineering (CFD Special Tax)	\$ 25,000	\$ 10,000	
5554- County Administrative Cost - Taxes	\$ 165,000	\$ 168,000	
5555- LAFCo Allocation	\$ 8,400	\$ 10,800	
5556- Medical Services	\$ 18,000	\$ 18,000	
5558- Software Mgmt. - ESO PCR, Aladtec, Firehouse, Lexipol, Anti-virus, Sc	\$ 16,500	\$ 16,500	*
5557- Website/Social Media/IT Maint.	\$ 22,000	\$ 10,000	*
Off Site Data Storage/Maint.	\$ 8,000	\$ 8,000	*
5560- Payroll Services/ACA Monitoring	\$ 10,000	\$ 12,000	
5570- Other Professional Services	\$ 5,000	\$ 5,000	
County Election Administration	\$ -	\$ -	
Professional Grant Writing Services	\$ -	\$ -	
Direct Charge Tax Administration	\$ 16,250	\$ 16,500	
5559- HR Services-Testing, Background Checks, etc.	\$ 3,000	\$ 3,000	
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>\$ 353,800</b>	<b>\$ 330,800</b>	<b>\$ -</b>

*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  
2019/2020 PRELIMINARY BUDGET  
DETAIL GENERAL FUND**

<b>EXPENSES</b>	FINAL BUDGET 2018/2019	PRELIMINARY BUDGET 2019/2020	FINAL BUDGET 2019/2020
<b>Training</b>			
5600 - Line Staff	\$ 74,000	\$ 75,000	
ARFF	\$ 2,500	\$ 2,500	
Hazardous Materials Team Training	\$ 2,000	\$ 2,000	
Dive Team	\$ 1,500	\$ 500	
5609- Administration	\$ 10,000	\$ 10,000	
5601- Board of Directors	\$ 6,000	\$ 6,000	
	<b>\$ 96,000</b>	<b>\$ 96,000</b>	<b>\$ -</b>

*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	\$ 2,500	\$ 4,650	
5318.15 Clothing	\$ 1,000	\$ 2,600	
5559.15 HR Services-Hiring, Testing, Background Checks	\$ 500	\$ 750	
6201.15 Equipment/Minor Tools	\$ 1,000	\$ 2,700	
	<b>\$ 5,000</b>	<b>\$ 10,700</b>	<b>\$ -</b>

*These accounts cover expenses for the District's 60 member volunteer 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  
2019/2020 PRELIMINARY BUDGET  
DETAIL GENERAL FUND**

<b>EXPENSES</b>	FINAL BUDGET 2018/2019	PRELIMINARY BUDGET 2019/2020	FINAL BUDGET 2019/2020
<b>Fuel</b>			
5630- Fuel	\$ 4,000	\$ 4,000	
5630.18- EMS Transfers	\$ 2,000	\$ 2,000	
5630.00.96 Station 96 Bulk Fuel	\$ 34,000	\$ 46,000	
5630.00.97 Station 97 Bulk Fuel	\$ 23,000	\$ 26,000	
<b>TOTAL FUEL</b>	<b>\$ 63,000</b>	<b>\$ 78,000</b>	<b>\$ -</b>

*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. Fuel costs fluctuate annually based on per gallon fuel costs, call volume, and vehicle mileage.*

**Utilities**

5640 -	\$ 100	\$ 100	
5640.91 - Downtown Admin./Prevention, Station 91	\$ 9,800	\$ 9,800	
5640.92 - Gateway, Station 92	\$ 29,000	\$ 31,000	
5640.93 - Donner Lake, Station 93 (residence station)	\$ 10,000	\$ 10,000	
5640.94 - Tahoe Donner, Station 94 (residence station)	\$ 7,900	\$ 7,900	
5640.95 - Glenshire, Station 95	\$ 13,200	\$ 13,200	
5640.96 - Truckee Tahoe Airport, Station 96	\$ 33,000	\$ 33,000	
5640.97 - Soda Springs, Station 97	\$ 10,000	\$ 10,000	
5640.98 - Serene Lakes, Station 98 (residence station)	\$ 9,000	\$ 9,000	
<b>TOTAL UTILITIES</b>	<b>\$ 122,000</b>	<b>\$ 124,000</b>	<b>\$ -</b>

*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  
2019/2020 PRELIMINARY BUDGET  
DETAIL GENERAL FUND**

<b>EXPENSES</b>	FINAL BUDGET 2018/2019	PRELIMINARY BUDGET 2019/2020	FINAL BUDGET 2019/2020
<b>Prevention</b>			
5700- Prevention	\$ 10,000	\$ 10,000	
5701- Public Education/Media	\$ 10,000	\$ 10,000	
5703- Hydrant Maintenance/Stakes	\$ 5,000	\$ 5,000	
5705- Fuels Reduction	\$ 30,000	\$ 30,000	
5710 - Fire Sprinkler Plan Review/Inspections	\$ 40,000	\$ 43,000	
<b>TOTAL PREVENTION</b>	<b>\$ 95,000</b>	<b>\$ 98,000</b>	<b>\$ -</b>

*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**

6100 - General Equipment	\$ 79,574	\$ 62,952	
SCBA's	\$ -	\$ -	
Radios	\$ 10,000	\$ 2,000	
6103- Hazardous Materials	\$ 5,000	\$ 5,000	
6106- Dive Team	\$ 1,000	\$ 610	
6104- EMS	\$ 10,000	\$ 10,000	
6110- IT-Computers, Mapping Monitors (4), Ipads, etc.	\$ 8,900	\$ 4,000	
6107- Swift Water	\$ 1,000	\$ 2,750	
6109- Rescue	\$ 7,500	\$ 51,790	
6108- Mechanic/Shop Tools	\$ 4,000	\$ 4,000	
<b>TOTAL EQUIPMENT</b>	<b>\$ 126,974</b>	<b>\$ 143,102</b>	<b>\$ -</b>

*These accounts cover the purchase of both accountable (over \$5000) and minor (expendable) equipment. General equipment budget includes: Drone \$4k; Treadmill \$6k; Breaching door prop \$8k; Rescue: USAR camera \$3k*

**TRUCKEE FIRE PROTECTION DISTRICT  
2019/2020 PRELIMINARY BUDGET  
DETAIL GENERAL FUND**

<b>EXPENSES</b>	FINAL BUDGET 2018/2019	PRELIMINARY BUDGET 2019/2020	FINAL BUDGET 2019/2020
<b>EMS Billing Service/ Bad Debt</b>			
6300- Billing Service	\$ 116,777	\$ 100,000	
6400- Bad Debt Write-off	\$ 356,100	\$ 364,940	
6405- GEMT Expense-Audit/QAF	\$ -	\$ 28,000	
<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, and GEMT Quality Assurance Fees (QAF) imposed by the DHCS beginning FY19. District collection rates remains at industry standards; 50% for FY18/19.</i>			
<b>Old #1</b>	\$ 345,000	\$ 70,000	
<b>Utility Purchase</b>	\$ 70,000	\$ 50,000	
<b>Hydronics Station 92</b>		\$ 250,000	
		\$ -	
	\$ 415,000	\$ 370,000	\$ -
<i>Contribution to General Operating Reserve Fund-</i>		\$ -	
<i>Contribution to Restricted Reserve Fund-</i>		\$ -	
<i>Contribution to Building &amp; Equipment Fund -</i>		\$ -	
<b>TOTAL EXPENDITURES</b>	\$ 12,213,268	\$ 12,871,336	\$ -
<b>DIFFERENCE REVENUE/EXPENDITURES</b>	\$ -	\$ 0	\$ -