

TRUCKEE FIRE PROTECTION DISTRICT

FINAL BUDGET

2021-2022



Lightening Complex Fire

2020

TRUCKEE FIRE PROTECTION DISTRICT FINAL BUDGET 2021/2022				
	FYE 2021	FYE 2021	FYE 2022	FYE 2022
	Final Budget	Unaudited Actuals	Preliminary Budget	Final Budget
1 Taxes	\$ 9,299,434	\$ 9,373,538	\$ 9,891,756	\$ 9,891,756
2 Fire Suppression Benefit Assessment	1,257,757	1,325,933	1,311,340	1,311,340
3 Interest	60,000	47,124	60,000	60,000
4 Rents	21,600	33,280	32,040	32,040
5 Emergency Incident Reimbursements	20,000	414,603	20,000	20,000
6 Non-Emergency Reimbursements	20,000	13,035	20,000	20,000
7 Inspections - Sprinklers, alarms, plans	80,000	167,024	210,000	210,000
8 Miscellaneous	2,000	16,600	2,000	2,000
9 Sale of Fixed Assets	5,000	3	5,000	5,000
10 Administrative Billings	5,000	7,666	5,000	5,000
11 Placer County Programs	20,000	20,000	20,000	20,000
12 Grants	0	91,143	0	0
13 Ambulance Revenue	2,149,007	2,601,270	2,610,000	2,610,000
14 GEMT Reimbursements	0	28,315	0	0
15 Account Transfers	230,000	0	0	346,397
TOTAL INCOME	\$ 13,169,797	\$ 14,139,535	\$ 14,187,136	\$ 14,533,533
16 Permanent Salaries	5,990,605	6,301,658	6,933,461	7,176,947
17 Temporary/Part Time Salaries	317,481	198,597	298,900	249,291
18 Retirement	1,793,235	1,877,922	1,958,464	2,074,118
19 Employee Insurance Benefits & 457 Match	1,298,518	1,288,622	1,651,547	1,706,115
20 Post Retirement Health Benes	668,847	552,860	659,692	588,292
21 Workers Compensation Insurance	329,698	317,418	353,958	362,135
22 Miscellaneous	15,000	4,550	15,000	15,000
23 Uniforms/Protective Clothing	39,500	73,715	51,000	51,000
24 Communications	251,000	231,512	232,550	232,550
25 Household	18,000	15,815	18,000	18,000
26 General Liability Insurance	128,000	131,163	90,000	90,000
27 Equip Maint & Lease	96,900	59,460	95,750	95,750
28 Vehicle Maintenance	150,000	203,363	172,600	172,600
29 Maintenance of Structures	90,000	100,194	83,000	83,000
30 Memberships	25,333	28,372	22,885	22,885
31 Medical Supplies	60,000	75,753	70,000	70,000
32 Office Expense	12,000	11,537	12,000	12,000
33 Publications	5,250	4,465	5,250	5,250
34 Professional Services	360,922	378,309	459,044	478,424
35 Training & Travel	66,000	86,982	80,000	80,000
36 CERT Team Expense	4,965	7,226	2,100	2,100
37 Fuel	78,000	59,430	78,000	78,000
38 Utilities	125,100	127,961	137,000	137,000
39 Prevention	96,000	90,699	95,000	95,000
40 Equipment	110,875	263,784	108,135	129,949
41 Ambulance Billing Service	100,000	105,148	110,000	110,000
42 Ambulance Bad Debt	350,000	482,626	345,800	350,128
44 Engine Refurb/Utility BC	230,000	227,088	0	0
45 GEMT Modification	97,000	98,074	48,000	48,000
46 Reserve Transfers	261,567	500,000	0	0
TOTAL EXPENDITURES	\$ 13,169,797	\$ 13,904,304	\$ 14,187,136	\$ 14,533,533
	\$ 0	\$ 235,231	\$ 0	\$ (0)

**TRUCKEE FIRE PROTECTION DISTRICT
2021/2022 FINAL BUDGET DETAIL
GENERAL FUND**

REVENUE	FINAL BUDGET 2020/2021	UNAUDITED ACTUALS 2020/2021	PRELIMINARY BUDGET 2021/2022	FINAL BUDGET 2021/2022
Taxes -				
4110 - Secured property tax	\$ 8,658,223	\$ 8,941,857	\$ 9,438,616	\$ 9,438,616
4190- Placer County Martis TRA Tax Share (included above for 21/22)	\$ 200,000	\$ -	\$ -	\$ -
4101- Redevelopment	\$ 199,598	\$ 250,676	\$ 205,586	\$ 205,586
4170 - Direct Charges	\$ 240,800	\$ 181,005	\$ 247,554	\$ 247,554
	\$ 9,298,621	\$ 9,373,538	\$ 9,891,756	\$ 9,891,756

Property tax and voter approved special taxes comprise 80% of District revenue. The District is projecting a 3.5% increase in property tax revenue for FY 21/22. On October 22, 2019, Placer County adopted the Truckee Fire Tax Exchange Agreement 19-0319 which provides the District with 40% of the Fire Control Fund property tax revenue received by the County for specific tax rate areas located in the Martis Valley, and is included in the Secured Property Tax total listed above.

4170.00.01 - Fire Suppression Benefit Assessment	\$ 1,258,569	\$ 1,325,933	\$ 1,311,340	\$ 1,311,340
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Fire Suppression Benefit Assessment - approved 3/21/2008, funds fire suppression services, salary & benefits for firefighters, property inspections, firefighting equipment & apparatus, emergency communications, and evacuation programs. The Assessment is increased 3% each year.

Total Tax Revenue	\$ 10,557,190	\$ 10,699,471	\$ 11,203,096	\$ 11,203,096
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Interest -

4200 - Interest Income	\$ 60,000	\$ 47,124	\$ 60,000	\$ 60,000
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Interest earned from investment of reserve funds in Local Agency Investment Fund & tax deposits with counties.

**TRUCKEE FIRE PROTECTION DISTRICT
2021/2022 FINAL BUDGET DETAIL
GENERAL FUND**

REVENUE	FINAL BUDGET 2020/2021	UNAUDITED ACTUALS 2020/2021	PRELIMINARY BUDGET 2021/2022	FINAL BUDGET 2021/2022
Prevention Fees				
4440- Inspections for sprinklers, alarms	\$ 60,000	\$ 144,390	\$ 180,000	\$ 60,000
4440-02 Inspections for short-term rentals				\$ 120,000
4441- Plan review/checks	\$ 20,000	\$ 22,635	\$ 30,000	\$ 30,000

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 & the fees will be adjusted annually to align with the OES Admin Rate. Effective January 1, 2020 & 2021 Placer County & Town of Truckee respectively, will require each short-term rental to have a fire inspection, for which the District will receive an inspection fee each year.

Miscellaneous Income -

4450 -	\$ 2,000	\$ 16,600	\$ 2,000	\$ 2,000
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Cal Card membership reimbursement, etc.

Sale of Fixed Assets -

4460-	\$ 5,000	\$ 3	\$ 5,000	\$ 5,000
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Sale of Fixed Assets

Administrative Billings -

4452 -	\$ 5,000	\$ 7,666	\$ 5,000	\$ 5,000
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Various administrative billings, such as records request fee

**TRUCKEE FIRE PROTECTION DISTRICT
2021/2022 FINAL BUDGET DETAIL
GENERAL FUND**

REVENUE	FINAL BUDGET 2020/2021	UNAUDITED ACTUALS 2020/2021	PRELIMINARY BUDGET 2021/2022	FINAL BUDGET 2021/2022
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Placer County Programs -

4480 -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
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Operating funds from Placer County for operation and management of Hazardous Materials Team.

Grant Funds -

4486 -	\$ -	\$ 91,143		\$ -
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The District may be awarded grant funds from such programs as the Assistance to Firefighters Grant Program, CalFire, and National Forest Foundation Wildland Mitigation Grant programs. Accounting for some grant programs are reflected in the District's balance sheet.

**TRUCKEE FIRE PROTECTION DISTRICT
2021/2022 FINAL BUDGET DETAIL
GENERAL FUND**

REVENUE	FINAL BUDGET 2020/2021	UNAUDITED ACTUALS 2020/2021	PRELIMINARY BUDGET 2021/2022	FINAL BUDGET 2021/2022
Ambulance Revenue -				
4600- Ambulance Revenue	\$ 3,055,724	\$ 3,904,315	\$ 3,700,000	\$ 3,700,000
4602- Collection Account Recovery	\$ 10,000	\$ 34,295	\$ 20,000	\$ 20,000
4601 - Contractual Write-offs	\$ (916,717)	\$ (1,337,340)	\$ (1,110,000)	\$ (1,110,000)
	<u>\$ 2,149,007</u>	<u>\$ 2,601,270</u>	<u>\$ 2,610,000</u>	<u>\$ 2,610,000</u>

This account shows anticipated gross EMS charges after contractual Medicare/Medicaid write-offs. The fee structure is increased each year by the CPI as costs to provide services also increase.

4650- GEMT Reimbursements	\$ -	\$ 28,315	\$ -	\$ -
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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. The GEMT program also conducts audits for each program year which may result in potential refunds due from the District. Therefore, we do not budget for this item.

Account Transfers -

4540 - Transfer from Reserve Fund	\$ 230,000	\$ -	\$ -	\$ 346,397
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TOTAL REVENUE	\$ 13,169,797	\$ 14,139,535	\$ 14,187,136	\$ 14,533,533
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**TRUCKEE FIRE PROTECTION DISTRICT
2021/2022 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2020/2021	UNAUDITED ACTUALS 2020/2021	PRELIMINARY BUDGET 2021/2022	FINAL BUDGET 2021/2022
PERSONNEL COSTS				
5000 - Shift Employees -Full Time Operations				
3 Battalion Chiefs	\$ 420,260	\$ 447,428	\$ 515,219	\$ 487,659
12 Captains	\$ 1,424,058	\$ 1,519,793	\$ 1,532,841	\$ 1,532,841
24 ALS Firefighters	\$ 2,419,691	\$ 2,206,404	\$ 2,621,521	\$ 2,779,309
<i>Subtotal</i>	<u>\$ 4,264,009</u>	<u>\$ 4,173,624</u>	<u>\$ 4,669,581</u>	<u>\$ 4,799,808</u>
5002- 40-Hour Employees				
1 Fire Chief	\$ 197,618	\$ 197,622	\$ 206,652	\$ 206,652
1 Divison Chief-Operations	\$ 162,469	\$ 162,474	\$ 233,847	\$ 233,847
1 Division Chief-Fire Marshall/Prevention	\$ 154,638	\$ 155,842	\$ 165,758	\$ 165,758
1 Assistant Fire Marshal	\$ -	\$ -	\$ 129,493	\$ 129,493
1 Administrative BC	\$ 126,924	\$ 133,460	\$ 136,046	\$ 136,046
2 Prevention/Inspector	\$ 70,595	\$ 96,699	\$ 119,016	\$ 119,016
1 Fuels Manager	\$ -	\$ -	\$ 80,985	\$ 126,894
1 Administrative Officer	\$ 131,316	\$ 145,278	\$ 137,313	\$ 137,313
1 Finance Director	\$ 121,938	\$ 121,938	\$ 130,699	\$ 130,699
2 Administrative Asst.	\$ 59,386	\$ 51,990	\$ 111,707	\$ 166,034
1 Fleet/Facility Director	\$ 117,237	\$ 134,313	\$ 125,667	\$ 125,667
1 Fleet/Facility Assistant	\$ 58,074	\$ 61,303	\$ 60,738	\$ 60,738
<i>Subtotal</i>	<u>\$ 1,200,195</u>	<u>\$ 1,260,919</u>	<u>\$ 1,637,921</u>	<u>\$ 1,738,157</u>
<i>Full-time salaries account for line staff and 40 hour employees. FY 21/22 reflects a 3.03% increase effective 1/1/2022.</i>				
5004- Vacation/Sick Leave Payout - All Personnel	\$ 100,000	\$ -	\$ 159,000	\$ 159,000
5000.02- Full-time Overtime	\$ 426,401	\$ 867,115	\$ 466,958	\$ 479,981
<i>Overtime occurs primarily from emergency incident staffing, required trainings, and the maintenance of daily minimum staffing level.</i>				
TOTAL FULL-TIME SALARIES	<u>\$ 5,990,605</u>	<u>\$ 6,301,658</u>	<u>\$ 6,933,461</u>	<u>\$ 7,176,947</u>

**TRUCKEE FIRE PROTECTION DISTRICT
2021/2022 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2020/2021	UNAUDITED ACTUALS 2020/2021	PRELIMINARY BUDGET 2021/2022	FINAL BUDGET 2021/2022
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5005-	Seasonal/Part-Time Salaries	\$ 305,481	\$ 189,197	\$ 286,900	\$ 237,291
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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	\$ 9,400	\$ 12,000	\$ 12,000
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Board members (5) are paid \$100 per meeting/maximum \$400 per month

TOTAL PART-TIME SALARIES	\$ 317,481	\$ 198,597	\$ 298,900	\$ 249,291
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Public Employees Retirement System

5100 -	46 Safety Employees	\$ 1,023,758	\$ 1,052,127	\$ 1,013,979	\$ 1,029,292
5103-	Safety Unfunded Liability	\$ 638,000	\$ 637,907	\$ 799,829	\$ 773,224
	Additional Discretionary Payment - 115 Trust	\$ 20,000	\$ 100,000	\$ 25,000	\$ 150,000
5101-	7 Miscellaneous Employees	\$ 54,478	\$ 31,632	\$ 52,988	\$ 57,049
5104-	Miscellaneous Unfunded Liability	\$ 52,000	\$ 51,782	\$ 61,668	\$ 59,553
5105-	Part-time PARS Employees	\$ 5,000	\$ 4,474	\$ 5,000	\$ 5,000

TOTAL RETIREMENT	\$ 1,793,236	\$ 1,877,922	\$ 1,958,464	\$ 2,074,118
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The District contribution rates for Tier 1 Classic PERS employees for FY 21/22 are 25.21% for Safety and 16.18% for Miscellaneous. Effective 1/1/21, the "Classic" employee contributes 13% for Safety and 12% for Miscellaneous. The District contribution rates for Tier 2 "PEPRA" employees are 14.6% for Safety and 7.9% for Miscellaneous. Tier 2 PEPRA employee contribution rates are approximately 1/2 of the normal costs at 14.50% Safety; 12% Miscellaneous. Required contributions to the District's unfunded actual liability (UAL) are \$773,224 for Safety, \$59,553 for Miscellaneous. The District will make a one time annual payment of the UAL in July 2021, 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
2021/2022 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2020/2021	UNAUDITED ACTUALS 2020/2021	PRELIMINARY BUDGET 2021/2022	FINAL BUDGET 2021/2022
Group Insurance				
5200 - Medical - Active	\$ 1,082,594	\$ 1,074,903	\$ 1,354,235	\$ 1,399,898
5210 - Dental	\$ 77,422	\$ 75,801	\$ 100,882	\$ 104,547
5213- Vision	\$ 11,150	\$ 11,441	\$ 16,887	\$ 17,213
5214- Life, AD&D & LTD	\$ 21,925	\$ 21,923	\$ 26,694	\$ 27,177
TOTAL GROUP INSURANCE	\$ 1,193,090	\$ 1,184,068	\$ 1,498,698	\$ 1,548,835
Payroll Tax Liability				
5217 - FICA	\$ 91,467	\$ 93,996	\$ 104,869	\$ 107,680
State Unemployment Insurance	\$ 1,000	\$ 927	\$ 1,000	\$ 1,000
	\$ 92,467	\$ 94,923	\$ 105,869	\$ 108,680
TOTAL EMPLOYEE INSURANCE	\$ 1,285,557	\$ 1,278,992	\$ 1,604,567	\$ 1,657,515

Full time employees of the District are currently covered under the PORAC health insurance plan. Premium increases are driven by market rate increases each year, along with the demographic changes of our staff as employees change from single to family coverages.

**TRUCKEE FIRE PROTECTION DISTRICT
2021/2022 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2020/2021	UNAUDITED ACTUALS 2020/2021	PRELIMINARY BUDGET 2021/2022	FINAL BUDGET 2021/2022
Post Retirement Health Benefits				
5207- Post Retirement Health Insurance Fund (OPEB)	\$ 150,000	\$ 70,000	\$ 150,000	\$ 75,000
5209- Post Employment Health Plan	\$ 46,800	\$ 39,300	\$ 50,400	\$ 54,000
5206- Medical - Retired	\$ 472,047	\$ 443,560	\$ 459,292	\$ 459,292
TOTAL POST RETIREMENT HEALTH BENEFITS	\$ 668,847	\$ 552,860	\$ 659,692	\$ 588,292

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 \$5.3 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.

457 Retirement Account

5208-	\$ 12,960	\$ 9,630	\$ 46,980	\$ 48,600
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Effective 1/1/21, as per the adoption of the TFPD MOU, the District will make a matching 457(b) contribution in the amount of \$45 per month for each participating employee. This amount will increase each January of the fiscal year in the amount of \$45 per month, up to a current maximum of \$180 per month.

**TRUCKEE FIRE PROTECTION DISTRICT
2021/2022 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2020/2021	UNAUDITED ACTUALS 2020/2021	PRELIMINARY BUDGET 2021/2022	FINAL BUDGET 2021/2022
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Worker's Compensation Insurance

5218-	\$ 329,698	\$ 317,418	\$ 353,958	\$ 362,135
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Special District Risk Management Authority administers the District's Workers Compensation Insurance Program. Rates are determined by total payroll amounts, and the Districts Experience Modification Rate (MOD Rate), which is currently 88%. The payroll rates for FY21/22 are unchanged at 5.84% for Safety payroll and 0.57% for Misc. payroll.

Miscellaneous

5300 -	\$ 15,000	\$ 4,550	\$ 15,000	\$ 15,000
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Miscellaneous expenses are broad in nature and may include employee recognition, community event participation, etc.

Uniforms

5311- Protective Clothing	\$ 18,000	\$ 22,475	\$ 18,000	\$ 18,000
5312 - Uniforms	\$ 20,000	\$ 51,027	\$ 30,000	\$ 30,000
5313- Uniforms - PT	\$ -	\$ 214	\$ -	\$ -
5318- Uniforms - CERT - see CERT section	\$ -	\$ -	\$ -	\$ -
Class A Uniforms	\$ 1,500	\$ -	\$ 3,000	\$ 3,000
TOTAL UNIFORMS	\$ 39,500	\$ 73,715	\$ 51,000	\$ 51,000

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	\$ 33,990	\$ 37,550	\$ 37,550
5330.01 - Rent - Mt. Rose Repeater	\$ 2,450	\$ -	\$ -	\$ -
5331 - Dispatch Services	\$ 211,000	\$ 197,522	\$ 195,000	\$ 195,000
TOTAL COMMUNICATIONS	\$ 251,000	\$ 231,512	\$ 232,550	\$ 232,550

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
2021/2022 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2020/2021	UNAUDITED ACTUALS 2020/2021	PRELIMINARY BUDGET 2021/2022	FINAL BUDGET 2021/2022
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Household

5340 -	Household Expense	\$ 18,000	\$ 15,815	\$ 18,000	\$ 18,000
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This account provides for paper products , carpet service, shop towels, station cleaning supplies, laundry supplies, bottled water service, etc.

Insurance

5352 -	General Liability	\$ 128,000	\$ 131,163	\$ 90,000	\$ 90,000
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This account provides for general liability insurance for all district facilities and vehicles. While initial policy rates have decreased for FY 21/22, the District could engage in a risk evaluation which may result in an adjustment of policy values/rates during the fiscal year.

Equipment Maintenance & Lease

5414 -	General Equipment	\$ 67,400	\$ 35,742	\$ 70,800	\$ 70,800
5414.18-	EMS Equipment	\$ 6,000	\$ 11,991	\$ 6,000	\$ 6,000
	Hose/Ladder Testing	\$ 9,000	\$ 5,613	\$ 8,700	\$ 8,700
5414.17-	Hazardous Materials	\$ 3,000	\$ 147	\$ 3,000	\$ 3,000
5414.20-	Dive	\$ 500	\$ 482	\$ 750	\$ 750
5415-	Shop Stock	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
5417 -	Lease of Equipment	\$ 9,000	\$ 5,485	\$ 4,500	\$ 4,500
TOTAL EQUIPMENT MAINT. & LEASE		\$ 96,900	\$ 59,460	\$ 95,750	\$ 95,750

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
2021/2022 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2020/2021	UNAUDITED ACTUALS 2020/2021	PRELIMINARY BUDGET 2021/2022	FINAL BUDGET 2021/2022
Vehicle Maintenance				
5416 - General	\$ 125,000	\$ 188,773	\$ 147,600	\$ 147,600
5416.17- Hazardous Materials Response Vehicle	\$ -	\$ 710	\$ -	\$ -
5416.18- EMS Vehicles	\$ 25,000	\$ 13,880	\$ 25,000	\$ 25,000
	\$ 150,000	\$ 203,363	\$ 172,600	\$ 172,600

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. -				
Downtown Administration/Prevention, Stn. 91	\$ 11,000	\$ 36,496	\$ 7,000	\$ 7,000
Gateway, Station 92	\$ 20,000	\$ 17,922	\$ 11,000	\$ 11,000
Donner Lake, Station 93 (residence station)	\$ 13,000	\$ 7,123	\$ 18,000	\$ 18,000
Tahoe Donner, Station 94 (residence station)	\$ 11,000	\$ 62	\$ 9,000	\$ 9,000
Glenshire, Station 95	\$ 9,000	\$ 3,179	\$ 11,000	\$ 11,000
Truckee Tahoe Airport, Station 96	\$ 11,000	\$ 13,076	\$ 12,000	\$ 12,000
Soda Springs, Station 97	\$ 10,000	\$ 5,846	\$ 10,000	\$ 10,000
Serene Lakes, Station 98 (residence station)	\$ 5,000	\$ 16,489	\$ 5,000	\$ 5,000
TOTAL MAINTENANCE OF STRUCTURES	\$ 90,000	\$ 100,194	\$ 83,000	\$ 83,000

These accounts include repairs & routine maintenance costs for all District facilities. Station 93: Roof \$10k. Driveway sealing at each station and applicable snow removal.

**TRUCKEE FIRE PROTECTION DISTRICT
2021/2022 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2020/2021	UNAUDITED ACTUALS 2020/2021	PRELIMINARY BUDGET 2021/2022	FINAL BUDGET 2021/2022
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Memberships

5500 -	\$ 25,333	\$ 28,372	\$ 22,885	\$ 22,885
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Includes membership costs to PORAC (health insurance), CSFA, CSDA, NFPA, Sac-Sierra Regional Arson Task Force, LTRFCA, Cal Chiefs, IAFC, etc. It further includes various subscriptions - NFPA, Safety publications, etc.

Medical Supplies

5510 -	\$ 60,000	\$ 75,753	\$ 70,000	\$ 70,000
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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	\$ 11,537	\$ 12,000	\$ 12,000
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This account covers District paper & disposable supplies, postage, bank fees, printing services, etc.

Publications

5530 -	\$ 5,250	\$ 4,465	\$ 5,250	\$ 5,250
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This account covers noticing of Board business and legal notices.

**TRUCKEE FIRE PROTECTION DISTRICT
2021/2022 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2020/2021	UNAUDITED ACTUALS 2020/2021	PRELIMINARY BUDGET 2021/2022	FINAL BUDGET 2021/2022
Professional Services				
5550- Legal	\$ 35,000	\$ 35,038	\$ 35,000	\$ 35,000
5552- Audit	\$ 18,200	\$ 19,700	\$ 19,300	\$ 19,300
5553- Consulting/Engineering (CFD Special Tax)	\$ 10,000	\$ 12,831	\$ 105,000	\$ 94,500
5554- County Administrative Cost - Taxes	\$ 182,000	\$ 188,662	\$ 187,000	\$ 187,000
5555- LAFCo Allocation	\$ 11,000	\$ 10,765	\$ 11,000	\$ 11,000
5556- Medical Services	\$ 18,000	\$ 18,223	\$ 18,000	\$ 18,000
5558- Software Mgmt. - ESO PCR, Aladtec, Firehouse, Lexipol, Anti-virus, S&	\$ 36,822	\$ 40,467	\$ 35,824	\$ 34,624
5557- Website/Social Media/IT Maint.	\$ 2,400	\$ 2,788	\$ 2,400	\$ 35,900
Off Site Data Storage/Maint.	\$ 6,000	\$ -	\$ 4,520	\$ 2,000
5560- Payroll Services/ACA Monitoring	\$ 12,000	\$ 11,354	\$ 12,000	\$ 12,000
5570- Other Professional Services	\$ 11,000	\$ 5,505	\$ 10,000	\$ 10,100
Direct Charge Tax Administration	\$ 16,500	\$ 17,026	\$ 17,000	\$ 17,000
5559- HR Services-Testing, Background Checks, etc.	\$ 2,000	\$ 15,951	\$ 2,000	\$ 2,000
TOTAL PROFESSIONAL SERVICES	\$ 360,922	\$ 378,309	\$ 459,044	\$ 478,424

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
2021/2022 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2020/2021	UNAUDITED ACTUALS 2020/2021	PRELIMINARY BUDGET 2021/2022	FINAL BUDGET 2021/2022
Training				
5600 - Line Staff	\$ 50,000	\$ 74,438	\$ 64,000	\$ 64,000
ARFF	\$ 2,500	\$ 3,576	\$ 5,000	\$ 5,000
Hazardous Materials Team Training	\$ 2,000	\$ 7,918	\$ 2,000	\$ 2,000
Dive Team	\$ 500	\$ 25	\$ 1,000	\$ 1,000
5609- Administration	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
5601- Board of Directors	\$ 6,000	\$ 1,025	\$ 3,000	\$ 3,000
	\$ 66,000	\$ 86,982	\$ 80,000	\$ 80,000

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	\$ 2,815		\$ 1,000	\$ 1,000
5318.15 Clothing	\$ 1,300		\$ 500	\$ 500
5559.15 HR Services-Hiring, Testing, Background Checks	\$ 100		\$ 100	\$ 100
6201.15 Equipment/Minor Tools	\$ 750	\$ 7,226	\$ 500	\$ 500
	\$ 4,965	\$ 7,226	\$ 2,100	\$ 2,100

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
2021/2022 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2020/2021	UNAUDITED ACTUALS 2020/2021	PRELIMINARY BUDGET 2021/2022	FINAL BUDGET 2021/2022
Fuel				
5630- Fuel	\$ 4,000	\$ 9,293	\$ 30,000	\$ 30,000
5630.18- EMS Transfers	\$ 2,000	\$ 172	\$ 2,000	\$ 2,000
5630.00.96 Station 96 Bulk Fuel	\$ 46,000	\$ 26,612	\$ 20,000	\$ 20,000
5630.00.97 Station 97 Bulk Fuel	\$ 26,000	\$ 23,353	\$ 26,000	\$ 26,000
TOTAL FUEL	\$ 78,000	\$ 59,430	\$ 78,000	\$ 78,000

These accounts cover fuel for all district vehicles/apparatus. The District maintains fuel storage tanks at Stations 96, 97, and as of 1/1/2021, is participating in a cooperative fueling station with the Town of Truckee located at Stockrest Springs. One of the key benefits of the new station includes the ability to adopt renewable diesel, which is better for the environment. The District 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

5640.91 - Downtown Admin./Prevention, Station 91	\$ 10,100	\$ 10,167	\$ 10,000	\$ 10,000
5640.92 - Gateway, Station 92	\$ 33,000	\$ 32,618	\$ 33,000	\$ 33,000
5640.93 - Donner Lake, Station 93 (residence station)	\$ 9,000	\$ 8,144	\$ 9,000	\$ 9,000
5640.94 - Tahoe Donner, Station 94 (residence station)	\$ 7,000	\$ 7,378	\$ 8,000	\$ 8,000
5640.95 - Glenshire, Station 95	\$ 14,000	\$ 16,689	\$ 17,000	\$ 17,000
5640.96 - Truckee Tahoe Airport, Station 96	\$ 32,000	\$ 32,879	\$ 35,000	\$ 35,000
5640.97 - Soda Springs, Station 97	\$ 15,000	\$ 11,295	\$ 13,000	\$ 13,000
5640.98 - Serene Lakes, Station 98 (residence station)	\$ 5,000	\$ 8,791	\$ 12,000	\$ 12,000
TOTAL UTILITIES	\$ 125,100	\$ 127,961	\$ 137,000	\$ 137,000

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
2021/2022 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2020/2021	UNAUDITED ACTUALS 2020/2021	PRELIMINARY BUDGET 2021/2022	FINAL BUDGET 2021/2022
Prevention				
5700- Prevention	\$ 10,000	\$ 10,272	\$ 10,000	\$ 10,000
5701- Public Education/Media	\$ 10,000	\$ 10,161	\$ 10,000	\$ 10,000
5705- Fuels Reduction	\$ 30,000	\$ 23,867	\$ 30,000	\$ 30,000
5710 - Fire Sprinkler Plan Review/Inspections	\$ 46,000	\$ 46,400	\$ 45,000	\$ 45,000
TOTAL PREVENTION	\$ 96,000	\$ 90,699	\$ 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

6100 - General Equipment	\$ 56,625	\$ 242,102	\$ 40,530	\$ 62,344
Radios	\$ 15,000	\$ -	\$ 15,000	\$ 15,000
6103- Hazardous Materials	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
6106- Dive Team	\$ 1,000	\$ 376	\$ 1,989	\$ 1,989
6104- EMS	\$ 10,000	\$ 2,925	\$ 16,616	\$ 16,616
6110- IT-Computers, Mapping Monitors, Ipads, etc.	\$ 10,500	\$ 12,950	\$ 17,500	\$ 17,500
6107- Swift Water	\$ 2,750	\$ -	\$ 1,500	\$ 1,500
6109- Rescue	\$ 5,000	\$ 2,903	\$ 5,000	\$ 5,000
6108- Mechanic/Shop Tools	\$ 5,000	\$ 2,528	\$ 5,000	\$ 5,000
TOTAL EQUIPMENT	\$ 110,875	\$ 263,784	\$ 108,135	\$ 129,949

These accounts cover the purchase of both accountable (over \$5000) and minor (expendable) equipment. General equipment budget includes: Type 1 Engine inventory updates \$10k; Knoxbox updates \$8,830. EMS budget includes med vault upgrade \$6,500.

**TRUCKEE FIRE PROTECTION DISTRICT
2021/2022 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2020/2021	UNAUDITED ACTUALS 2020/2021	PRELIMINARY BUDGET 2021/2022	FINAL BUDGET 2021/2022
EMS Billing Service/ Bad Debt				
6300- Billing Service	\$ 100,000	\$ 105,148	\$ 110,000	\$ 110,000
6400- Bad Debt Write-off	\$ 350,000	\$ 482,626	\$ 345,800	\$ 350,128
6405- GEMT Expense-Audit/QAF	\$ 97,000	\$ 98,074	\$ 48,000	\$ 48,000
<i>These accounts cover billing services for the EMS program - 5.75% of collections (a reduction from 7% in 17/18) It further includes debts deemed uncollectable, and GEMT Quality Assurance Fees (QAF) imposed by the DHCS beginning FY19. District collection rates are 50% as of 19/20.</i>				
Old #1	\$ 70,000	\$ 31,086		
E94 Refurbish	\$ 140,000	\$ 115,464		
Utility Purchase	\$ 20,000	\$ 80,538	\$ -	\$ -
	\$ -		\$ -	\$ -
	\$ 230,000	\$ 227,088	\$ -	\$ -
Contribution to General Operating Reserve Fund-	\$ 261,567	\$ 500,000		\$ -
Contribution to Building & Equipment Fund -				\$ 0
TOTAL EXPENDITURES	\$ 13,169,796	\$ 13,904,304	\$ 14,187,136	\$ 14,533,533
DIFFERENCE REVENUE/EXPENDITURES	\$ 0			\$ (0)