TRUCKEE FIRE PROTECTION DISTRICT

FINAL BUDGET

2022-2023

Fire Chief Bill Seline
Retired 2022

TRUCKEE FIRE PROTECTION DISTRICT FINAL BUDGET 2022/2023					
		FYE 2022	**FYE 2022**	**FYE 2023**	**FYE 2023**
		Final Budget	Unaudited Actuals	Preliminary Budget	Final Budget
1	Taxes	$ 9,891,756	$ 10,339,268	$ 10,552,773	$ 10,552,773
2	Fire Suppression Benefit Assessment	1,311,340	1,434,206	1,404,391	1,404,391
3	Interest	60,000	7,157	25,000	25,000
4	Rents	32,040	30,306	32,976	32,976
5	Emergency Incident Reimbursements	20,000	329,284	20,000	20,000
6	Non-Emergency Reimbursements	20,000	60,131	20,000	20,000
7	Inspections - Sprinklers, alarms, plans, STR	210,000	296,945	285,000	285,000
8	Miscellaneous	2,000	24,494	2,000	2,000
9	Sale of Fixed Assets	5,000	0	5,000	5,000
10	Administrative Billings	5,000	7,774	5,000	5,000
11	Placer County Programs	20,000	51,713	0	0
12	Grants	0	45,505	0	0
13	Ambulance Revenue	2,610,000	2,285,899	2,665,500	2,665,500
14	GEMT Reimbursements	0	1,881	0	0
15	Account Transfers	346,397	591,925	0	0
	TOTAL INCOME	**$14,533,533**	**$ 15,506,488**	**$ 15,017,639**	**$ 15,017,639**
16	Permanent Salaries	7,176,947	7,219,075	7,211,629	7,207,440
17	Temporary/Part Time Salaries	249,291	126,715	85,883	88,294
18	Retirement	2,074,118	1,910,826	2,238,017	2,225,019
19	Employee Insurance Benefits & 457 Match	1,706,115	1,459,712	1,628,756	1,628,730
20	Post Retirement Health Benes	588,292	419,434	557,124	557,124
21	Workers Compensation Insurance	362,135	256,593	384,083	348,966
22	Miscellaneous	15,000	3,033	15,000	15,000
23	Uniforms/Protective Clothing	51,000	100,668	51,000	51,000
24	Communications	232,550	232,376	247,550	247,550
25	Household	18,000	29,557	25,000	25,000
26	General Liability Insurance	90,000	105,621	100,000	115,000
27	Equip Maint & Lease	95,750	59,970	103,850	103,850
28	Vehicle Maintenance	172,600	131,812	251,288	223,656
29	Maintenance of Structures	83,000	115,066	233,000	220,200
30	Memberships	22,885	31,723	26,000	26,000
31	Medical Supplies	70,000	85,075	80,000	80,000
32	Office Expense	12,000	16,449	15,000	15,000
33	Publications	5,250	6,701	6,000	6,000
34	Professional Services	478,424	596,480	421,381	425,720
35	Training & Travel	80,000	94,607	81,000	81,000
36	CERT Team Expense	2,100	0	2,100	2,100
37	Fuel	78,000	121,069	112,000	112,000
38	Utilities	137,000	121,297	137,000	137,000
39	Prevention	95,000	245,298	65,000	95,000
40	Equipment	129,949	301,619	272,990	292,990
41	Ambulance Billing Service	110,000	87,432	110,000	110,000
42	Ambulance Bad Debt	350,128	1,118,614	508,989	500,000
44	New Vehicle	0	54,345	0	0
45	GEMT Modification	48,000	46,170	48,000	78,000
46	Reserve Transfers	0	225,000	0	0
	TOTAL EXPENDITURES	**$ 14,533,533**	**$ 15,322,336**	**$ 15,017,639**	**$ 15,017,639**
		$ (0)	$ 184,151	0	$ (0)

TRUCKEE FIRE PROTECTION DISTRICT
2022/2023 FINAL BUDGET DETAIL
GENERAL FUND

REVENUE		FINAL BUDGET 2021/2022	UNAUDITED ACTUALS 2021/2022	PRELIMINARY BUDGET 2022/2023	FINAL BUDGET 2022/2023
Taxes -					
4110 -	Secured property tax	$ 9,438,616	$ 9,841,892	$ 10,103,844	$ 10,103,844
4101-	Redevelopment	$ 205,586	$ 326,642	$ 250,000	$ 250,000
4170 -	Direct Charges	$ 247,554	$ 168,196	$ 198,929	$ 198,929
		$ 9,891,756	$ 10,336,730	$ 10,552,773	$ 10,552,773

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 22/23. 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	$ 1,311,340	$ 1,434,206	$ 1,404,391	$ 1,404,391

Fire Suppression Benefit Assessment - approved 3/21/2008, funds fire suppression services, salary & benefits for firefighters, property inspections, firefighting equipment & apparatus, emergency communcations, and evacuation programs. The Assessment is increased 3% each year.

Total Tax Revenue		$ 11,203,096	$ 11,770,936	$ 11,957,163	$ 11,957,163
Interest -					
4200 -	Interest Income	$ 60,000	$ 7,157	$ 25,000	$ 25,000

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

TRUCKEE FIRE PROTECTION DISTRICT
2022/2023 FINAL BUDGET DETAIL
GENERAL FUND

REVENUE		FINAL BUDGET 2021/2022	UNAUDITED ACTUALS 2021/2022	PRELIMINARY BUDGET 2022/2023	FINAL BUDGET 2022/2023
Rents -					
4300 -	Rental Income - Resident Firefighters at Stn. 93, 94, 98	$ 32,040	$ 30,305	$ 32,976	$ 32,976

Rental income received from staff in station facilities at 93, 94, 98. Rent is increased based on an annual projected 3% CPI increase.

Emergency Reimbursements -					
4400-	Emergency incident response revenue	$ 20,000	$ 329,284	$ 20,000	$ 20,000

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	$ 20,000	$ 60,130	$ 20,000	$ 20,000

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

TRUCKEE FIRE PROTECTION DISTRICT
2022/2023 FINAL BUDGET DETAIL
GENERAL FUND

REVENUE		FINAL BUDGET 2021/2022	UNAUDITED ACTUALS 2021/2022	PRELIMINARY BUDGET 2022/2023	FINAL BUDGET 2022/2023
Prevention Fees					
4440-	Inspections for sprinklers, alarms	$ 60,000	$ 52,106	$ 75,000	$ 75,000
4440-02	Inspections for short-term rentals	$ 120,000	$ 193,745	$ 150,000	$ 150,000
4441-	Plan review/checks	$ 30,000	$ 49,442	$ 60,000	$ 60,000

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	$ 25,906	$ 2,000	$ 2,000

Cal Card membership reimbursement, etc.

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

Sale of Fixed Assets

Administrative Billings -					
4452 -		$ 5,000	$ 7,871	$ 5,000	$ 5,000

Various aministrative billings, such as records request fee

TRUCKEE FIRE PROTECTION DISTRICT
2022/2023 FINAL BUDGET DETAIL
GENERAL FUND

REVENUE	FINAL BUDGET 2021/2022	UNAUDITED ACTUALS 2021/2022	PRELIMINARY BUDGET 2022/2023	FINAL BUDGET 2022/2023
Placer County Programs -				
4480 -	$ 20,000	$ 20,000	$ -	$ -

Operating funds from Placer County for operation and management of Hazardous Materials Team.

Grant Funds -				
4486 -	$ -	$ 79,902	$ -	$ -

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
2022/2023 FINAL BUDGET DETAIL
GENERAL FUND

REVENUE	FINAL BUDGET 2021/2022	UNAUDITED ACTUALS 2021/2022	PRELIMINARY BUDGET 2022/2023	FINAL BUDGET 2022/2023
Ambulance Revenue -				
4600- Ambulance Revenue	$ 3,700,000	$ 4,037,604	$ 4,070,000	$ 4,070,000
4602- Collection Account Recovery	$ 20,000	$ 19,786	$ 20,000	$ 20,000
4601 - Contractual Write-offs	$ (1,110,000)	$ (1,771,492)	$ (1,424,500)	$ (1,424,500)
	$ 2,610,000	$ 2,285,898	$ 2,665,500	$ 2,665,500

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	$ -	$ 1,881	$ -	$ -

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	$ 346,397	$ 591,925	$ -	$ -
TOTAL REVENUE	$ 14,533,533	$ 15,506,488	$ 15,017,639	$ 15,017,639

TRUCKEE FIRE PROTECTION DISTRICT
2022/2023 FINAL BUDGET DETAIL
GENERAL FUND

EXPENSES		FINAL BUDGET 2021/2022	UNAUDITED ACTUALS 2021/2022	PRELIMINARY BUDGET 2022/2023	FINAL BUDGET 2022/2023
PERSONNEL COSTS					
5000 -	Shift Employees -Full Time Operations				
	3 Battalion Chiefs	**$ 487,659**	$ 438,389	$ 434,892	$ 431,472
	12 Captains	**$ 1,532,841**	$ 1,483,379	$ 1,518,141	$ 1,515,196
	27 ALS Firefighters	**$ 2,779,309**	$ 2,755,037	$ 3,121,698	$ 3,098,322
	Subtotal	**$ 4,799,808**	$ 4,676,806	$ 5,074,731	$ 5,044,990
5002-	40-Hour Employees				
	1 Fire Chief/Emeritus	**$ 206,652**	$ 206,658	$ 104,874	$ 104,874
	1 Divison Chief-Operations	**$ 233,847**	$ 233,850	$ 153,894	$ 159,448
	1 Fire Chief (2022/2023)	**$ 165,758**	$ -	$ 200,364	$ 200,364
	1 Fire Marshal	**$ 129,493**	$ 170,016	$ 143,663	$ 147,256
	2 Fire Prevention Specialists	**$ 119,016**	$ 135,379	$ 125,685	$ 142,214
	1 Administrative BC	**$ 136,046**	$ 139,875	$ 272,832	$ 277,071
	1 Administrative Officer	**$ 137,313**	$ 142,492	$ 141,459	$ 141,459
	1 Finance Director	**$ 130,699**	$ 130,698	$ 138,012	$ 138,012
	1 Administrative Asst.	**$ 54,367**	$ 24,020	$ 59,244	$ 59,244
	1 Fuels Manager	**$ 126,894**	$ 52,026	$ -	$ -
	1 Forester	**$ 111,667**	$ 15,946	$ -	$ -
	1 Fleet/Facility Director	**$ 125,667**	$ 142,313	$ 132,701	$ 132,701
	1 Fleet/Facility Assistant	**$ 60,738**	$ 45,781	$ 56,698	$ 55,309
	Subtotal	**$ 1,738,157**	$ 1,439,054	$ 1,529,425	$ 1,557,951

Full-time salaries account for line staff and 40 hour employees. FY 22/23 reflects a 3% increase effective 1/1/2023. 20% of administrative staff costs will be borne by Measure T for the administrative functions needed to support the Wildfire Prevention Division.

5004-	Vacation/Sick Leave Payout - All Personnel	**$ 159,000**	$ 109,929	$ 100,000	$ 100,000
5000.02-	Full-time Overtime	**$ 479,981**	$ 990,543	$ 507,473	$ 504,499

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

TOTAL FULL-TIME SALARIES	**$ 7,176,946**	$ 7,216,332	$ 7,211,629	$ 7,207,440

TRUCKEE FIRE PROTECTION DISTRICT
2022/2023 FINAL BUDGET DETAIL
GENERAL FUND

EXPENSES		FINAL BUDGET 2021/2022	UNAUDITED ACTUALS 2021/2022	PRELIMINARY BUDGET 2022/2023	FINAL BUDGET 2022/2023
5005-	Seasonal/Part-Time Salaries	**$ 237,291**	$ 117,515	$ 70,883	$ 73,294

Part-time duty personnel for incident response, shift coverage, drill attendance, continuing education, defensible space program, and fire prevention programs including development of pre-plans.

5006.11-	Board Salaries	**$ 12,000**	$ 9,200	$ 15,000	$ 15,000

Board members (5) are paid $150 per meeting/maximum $600 per month

TOTAL PART-TIME SALARIES		**$ 249,291**	$ 126,715	$ 85,883	$ 88,294

Public Employees Retirement System

5100 -	46 Safety Employees	**$ 1,029,292**	$ 1,077,826	$ 1,030,411	$ 1,030,018
5103-	Safety Unfunded Liability	**$ 773,224**	$ 773,224	$ 938,092	$ 925,000
	Additional Discretionary Payment - 115 Trust	**$ 150,000**	$ -	$ 150,000	$ 150,000
5101-	10 Miscellaneous Employees	**$ 57,049**	$ -	$ 43,057	$ 43,002
5104-	Miscellaneous Unfunded Liability	**$ 59,553**	$ 59,553	$ 71,456	$ 72,000
5105-	Part-time PARS Employees	**$ 5,000**	$ -	$ 5,000	$ 5,000
TOTAL RETIREMENT		**$ 2,074,118**	$ 1,910,603	$ 2,238,017	$ 2,225,019

The District contribution rates for Tier 1 Classic PERS employees for FY 22/23 are 25.28% for Safety and 16.21% 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 8.03% for Miscellaneous. Tier 2 PEPRA employee contribution rates are approximately 1/2 of the normal costs at 14.60% Safety; 12% Miscellaneous. Required contributions to the District's unfunded actual liability (UAL) are $938,092 for Safety, $71,456 for Miscellaneous. The District will make a one time annual payment of the UAL in July 2022, 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
2022/2023 FINAL BUDGET DETAIL
GENERAL FUND

EXPENSES		FINAL BUDGET 2021/2022	UNAUDITED ACTUALS 2021/2022	PRELIMINARY BUDGET 2022/2023	FINAL BUDGET 2022/2023
Group Insurance					
5200 -	Medical - Active	**$ 1,399,898**	$ 1,199,762	$ 1,300,421	$ 1,300,421
5210 -	Dental	**$ 104,547**	$ 89,417	$ 101,680	$ 101,680
5213-	Vision	**$ 17,213**	$ 11,829	$ 17,007	$ 17,007
5214-	Life, AD&D & LTD	**$ 27,177**	$ 19,757	$ 26,694	$ 26,694
TOTAL GROUP INSURANCE		**$ 1,548,835**	$ 1,320,765	$ 1,445,802	$ 1,445,802
Payroll Tax Liability					
5217 -	FICA	**$ 107,680**	$ 106,593	$ 105,814	$ 105,788
	State Unemployment Insurance	**$ 1,000**	$ -	$ 1,000	$ 1,000
		$ 108,680	$ 106,593	$ 106,814	$ 106,788
TOTAL EMPLOYEE INSURANCE		**$ 1,657,515**	$ 1,427,357	$ 1,552,616	$ 1,552,590

Full time employees of the District are currently covered under the PORAC health inurance 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
2022/2023 FINAL BUDGET DETAIL
GENERAL FUND

EXPENSES		FINAL BUDGET 2021/2022	UNAUDITED ACTUALS 2021/2022	PRELIMINARY BUDGET 2022/2023	FINAL BUDGET 2022/2023
Post Retirement Health Benefits					
5207-	Post Retirement Health Insurance Fund (OPEB)	**$ 75,000**	$ -	$ 75,000	$ 75,000
5209-	Post Employment Health Plan	**$ 54,000**	$ 51,300	$ 54,000	$ 54,000
5206-	Medical - Retired	**$ 459,292**	$ 368,134	$ 428,124	$ 428,124
TOTAL POST RETIREMENT HEALTH BENEFITS		**$ 588,292**	$ 419,434	$ 557,124	$ 557,124

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.

		FINAL BUDGET 2021/2022	UNAUDITED ACTUALS 2021/2022	PRELIMINARY BUDGET 2022/2023	FINAL BUDGET 2022/2023
457 Retirement Account					
5208-	Matching Contribution	**$ 48,600**	$ 32,355	$ 76,140	$ 76,140

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
2022/2023 FINAL BUDGET DETAIL
GENERAL FUND

EXPENSES		FINAL BUDGET 2021/2022	UNAUDITED ACTUALS 2021/2022	PRELIMINARY BUDGET 2022/2023	FINAL BUDGET 2022/2023
Worker's Compensation Insurance					
5218-		**$ 362,135**	$ 256,593	$ 384,083	$ 348,966

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 94%. The payroll rates for FY22/23 are unchanged at 5.84% for Safety payroll and 0.57% for Misc. payroll.

Miscellaneous					
5300 -		**$ 15,000**	$ 3,033	$ 15,000	$ 15,000

Miscellaneous expenses are broad in nature and may include retiree recognition, community event participation, etc.

Uniforms					
5311-	Protective Clothing	**$ 18,000**	$ 20,804	$ 18,000	$ 18,000
5312 -	Uniforms	**$ 30,000**	$ 79,864	$ 30,000	$ 30,000
5313-	Uniforms - PT	**$ -**	$ -	$ -	$ -
5318-	Uniforms - CERT - see CERT section	**$ -**	$ -	$ -	$ -
	Class A Uniforms	**$ 3,000**	$ -	$ 3,000	$ 3,000
TOTAL UNIFORMS		**$ 51,000**	$ 100,668	$ 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**	$ 36,107	$ 37,550	$ 37,550
5331 -	Dispatch Services	**$ 195,000**	$ 197,021	$ 210,000	$ 210,000
TOTAL COMMUNICATIONS		**$ 232,550**	$ 233,128	$ 247,550	$ 247,550

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
2022/2023 FINAL BUDGET DETAIL
GENERAL FUND

EXPENSES		FINAL BUDGET 2021/2022	UNAUDITED ACTUALS 2021/2022	PRELIMINARY BUDGET 2022/2023	FINAL BUDGET 2022/2023
Household					
5340 -	Household Expense	**$ 18,000**	$ 29,557	$ 25,000	$ 25,000

This account provides for paper products , carpet service, shop towels, station cleaning supplies, laundry supplies, bottled water service, etc.

Insurance					
5352 -	General Property & Liability	**$ 90,000**	$ 105,621	$ 100,000	$ 115,000

This account provides for general property & liability insurance for all district facilities and vehicles. While initial policy rates have decreased for FY 22/23, the District could engage in a risk evaluation which may result in an adjusment of policy values/rates during the fiscal year.

Equipment Maintenance & Lease					
5414 -	General Equipment Maintenance	**$ 70,800**	$ 41,292	$ 72,100	$ 72,100
5414.18-	EMS Equipment Maintenance	**$ 6,000**	$ 12,643	$ 10,000	$ 10,000
	Hose/Ladder Testing	**$ 8,700**	$ -	$ 11,500	$ 11,500
5414.17-	Hazardous Materials Equipment Maintenance	**$ 3,000**	$ -	$ 3,000	$ 3,000
5414.20-	Dive Equipment Maintenance	**$ 750**	$ 1,326	$ 750	$ 750
5415-	Shop Equipment Maintenance	**$ 2,000**	$ -	$ 2,000	$ 2,000
5417 -	Lease of Equipment	**$ 4,500**	$ 4,710	$ 4,500	$ 4,500
TOTAL EQUIPMENT MAINT. & LEASE		**$ 95,750**	$ 59,971	$ 103,850	$ 103,850

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
2022/2023 FINAL BUDGET DETAIL
GENERAL FUND

EXPENSES		FINAL BUDGET 2021/2022	UNAUDITED ACTUALS 2021/2022	PRELIMINARY BUDGET 2022/2023	FINAL BUDGET 2022/2023
Vehicle Maintenance					
5416 -	General	**$ 147,600**	$ 116,539	$ 226,288	$ 198,656
5416.18-	EMS Vehicles	**$ 25,000**	$ 15,273	$ 25,000	$ 25,000
		$ 172,600	$ 131,812	$ 251,288	$ 223,656

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	**$ 7,000**	$ 34,654	$ 10,000	$ 17,200
	Gateway, Station 92	**$ 11,000**	$ 12,894	$ 64,000	$ 64,000
	Donner Lake, Station 93 (residence station)	**$ 18,000**	$ 1,189	$ 39,000	$ 39,000
	Tahoe Donner, Station 94 (residence station)	**$ 9,000**	$ 14,263	$ 38,000	$ 38,000
	Glenshire, Station 95	**$ 11,000**	$ 5,537	$ 26,000	$ 26,000
	Truckee Tahoe Airport, Station 96	**$ 12,000**	$ 31,589	$ 37,000	$ 17,000
	Soda Springs, Station 97	**$ 10,000**	$ 14,586	$ 5,000	$ 5,000
	Serene Lakes, Station 98 (residence station)	**$ 5,000**	$ 2,446	$ 14,000	$ 14,000
TOTAL MAINTENANCE OF STRUCTURES		**$ 83,000**	$ 117,158	$ 233,000	$ 220,200

These accounts include repairs & routine maintenance costs for all District facilities. Driveway sealing at each station and applicable snow removal.

TRUCKEE FIRE PROTECTION DISTRICT
2022/2023 FINAL BUDGET DETAIL
GENERAL FUND

EXPENSES	FINAL BUDGET 2021/2022	UNAUDITED ACTUALS 2021/2022	PRELIMINARY BUDGET 2022/2023	FINAL BUDGET 2022/2023
Memberships				
5500 -	**$ 22,885**	$ 31,723	$ 26,000	$ 26,000

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 -	**$ 70,000**	$ 85,165	$ 80,000	$ 80,000

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**	$ 16,498	$ 15,000	$ 15,000

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

Publications				
5530 -	**$ 5,250**	$ 6,701	$ 6,000	$ 6,000

This account covers noticing of Board business and legal notices.

TRUCKEE FIRE PROTECTION DISTRICT
2022/2023 FINAL BUDGET DETAIL
GENERAL FUND

EXPENSES		FINAL BUDGET 2021/2022	UNAUDITED ACTUALS 2021/2022	PRELIMINARY BUDGET 2022/2023	FINAL BUDGET 2022/2023
Professional Services					
5550-	Legal	**$ 35,000**	$ 31,878	$ 35,000	$ 35,000
5552-	Audit	**$ 19,300**	$ 20,300	$ 20,000	$ 20,000
5553-	Consulting/Engineering (CFD Special Tax)	**$ 94,500**	$ 16,930	$ 25,000	$ 25,000
5554-	County Administrative Cost - Taxes	**$ 187,000**	$ 172,427	$ 187,000	$ 187,000
5555-	LAFCo Allocation	**$ 11,000**	$ 11,167	$ 11,511	$ 11,550
5556-	Medical Services	**$ 18,000**	$ 19,981	$ 15,000	$ 15,000
5558-	Software Mgmt. - ESO, Lexipol, Sage Accounting, etc.	**$ 34,624**	$ 61,541	$ 38,350	$ 42,650
5557-	Website/Social Media/IT Maint.	**$ 35,900**	$ 19,927	$ 36,000	$ 36,000
	Off Site Data Storage/Maint.	**$ 2,000**	$ 140	$ 4,520	$ 4,520
5560-	Payroll Services/ACA Monitoring	**$ 12,000**	$ 12,498	$ 12,000	$ 12,000
5570-	Other Professional Services	**$ 10,100**	$ 54,570	$ 10,000	$ 10,000
	Direct Charge Tax Administration	**$ 17,000**	$ 50,390	$ 17,000	$ 17,000
5559-	HR Services-Testing, Background Checks, etc.	**$ 2,000**	$ 12,513	$ 10,000	$ 10,000
TOTAL PROFESSIONAL SERVICES		**$ 478,424**	$ 484,263	$ 421,381	$ 425,720

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, 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
2022/2023 FINAL BUDGET DETAIL
GENERAL FUND

EXPENSES		FINAL BUDGET 2021/2022	UNAUDITED ACTUALS 2021/2022	PRELIMINARY BUDGET 2022/2023	FINAL BUDGET 2022/2023
Training					
5600 -	Line Staff	**$ 64,000**	$ 92,849	$ 64,000	$ 64,000
	ARFF	**$ 5,000**	$ -	$ 5,000	$ 5,000
	Hazardous Materials Training	**$ 2,000**	$ 35	$ -	$ -
	Dive Team	**$ 1,000**	$ -	$ 1,000	$ 1,000
5609-	Administration/Prevention	**$ 5,000**	$ 1,722	$ 8,000	$ 8,000
5601-	Board of Directors	**$ 3,000**	$ -	$ 3,000	$ 3,000
		$ 80,000	$ 94,607	$ 81,000	$ 81,000

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	**$ 1,000**	$ -	$ 1,000	$ 1,000
5318.15	Clothing	**$ 500**	$ -	$ 500	$ 500
5559.15	HR Services-Hiring, Testing, Background Checks	**$ 100**	$ -	$ 100	$ 100
6201.15	Equipment/Minor Tools	**$ 500**	$ -	$ 500	$ 500
		$ 2,100	$ -	$ 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
2022/2023 FINAL BUDGET DETAIL
GENERAL FUND

EXPENSES		FINAL BUDGET 2021/2022	UNAUDITED ACTUALS 2021/2022	PRELIMINARY BUDGET 2022/2023	FINAL BUDGET 2022/2023
Fuel					
5630-	Fuel	**$ 30,000**	$ 86,096	$ 80,000	$ 80,000
5630.18-	EMS Transfers	**$ 2,000**	$ 621	$ 2,000	$ 2,000
5630.00.96	Station 96 Bulk Fuel	**$ 20,000**	$ -	$ -	$ -
5630.00.97	Station 97 Bulk Fuel	**$ 26,000**	$ 34,352	$ 30,000	$ 30,000
TOTAL FUEL		**$ 78,000**	$ 121,070	$ 112,000	$ 112,000

These accounts cover fuel for all district vehicles/apparatus. The District maintains fuel storage tanks at Station 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 flucuate annually based on per gallon fuel costs, call volume, and vehicle mileage.

Utilities					
5640.91 -	Downtown Admin./Prevention, Station 91	**$ 10,000**	$ 9,763	$ 10,000	$ 10,000
5640.92 -	Gateway, Station 92	**$ 33,000**	$ 30,680	$ 33,000	$ 33,000
5640.93 -	Donner Lake, Station 93 (residence station)	**$ 9,000**	$ 7,622	$ 9,000	$ 9,000
5640.94 -	Tahoe Donner, Station 94 (residence station)	**$ 8,000**	$ 6,606	$ 8,000	$ 8,000
5640.95 -	Glenshire, Station 95	**$ 17,000**	$ 17,593	$ 17,000	$ 17,000
5640.96 -	Truckee Tahoe Airport, Station 96	**$ 35,000**	$ 32,595	$ 35,000	$ 35,000
5640.97 -	Soda Springs, Station 97	**$ 13,000**	$ 8,030	$ 13,000	$ 13,000
5640.98 -	Serene Lakes, Station 98 (residence station)	**$ 12,000**	$ 8,387	$ 12,000	$ 12,000
TOTAL UTILITIES		**$ 137,000**	$ 121,276	$ 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
2022/2023 FINAL BUDGET DETAIL
GENERAL FUND

EXPENSES		FINAL BUDGET 2021/2022	UNAUDITED ACTUALS 2021/2022	PRELIMINARY BUDGET 2022/2023	FINAL BUDGET 2022/2023
Prevention					
5700-	Prevention	**$ 10,000**	$ 11,606	$ 10,000	$ 10,000
5701-	Public Education/Media	**$ 10,000**	$ 8,433	$ 10,000	$ 10,000
5705-	Fuels Reduction	**$ 30,000**	$ 290,003	$ -	$ 30,000
5710 -	Fire Sprinkler Plan Review/Inspections	**$ 45,000**	$ 47,475	$ 45,000	$ 45,000
TOTAL PREVENTION		**$ 95,000**	$ 357,516	$ 65,000	$ 95,000

This account covers public fire prevention/safety education, plan inspection costs, and the purchase of hydrant stakes. Plan reviews for residential fire sprinklers and alarm systems are included here, however the costs are charged back to the contractor and recovered on the revenue side under Inspections.

Equipment					
6100 -	General Equipment	**$ 62,344**	$ 123,028	$ 25,000	$ 45,000
	Radios	**$ 15,000**	$ -	$ 15,000	$ 15,000
6103-	Hazardous Materials	**$ 5,000**	$ -	$ 5,000	$ 5,000
6106-	Dive Team	**$ 1,989**	$ -	$ 4,290	$ 4,290
6104-	EMS	**$ 16,616**	$ 146,238	$ 179,200	$ 179,200
6110-	IT-Computers, Mapping Monitors, Ipads, etc.	**$ 17,500**	$ 26,236	$ 33,000	$ 33,000
6107-	Swift Water	**$ 1,500**		$ 1,500	$ 1,500
6109-	Rescue	**$ 5,000**	$ 1,047	$ 5,000	$ 5,000
6108-	Mechanic/Shop Tools	**$ 5,000**	$ 5,069	$ 5,000	$ 5,000
TOTAL EQUIPMENT		**$ 129,949**	$ 301,619	$ 272,990	$ 292,990

TRUCKEE FIRE PROTECTION DISTRICT
2022/2023 FINAL BUDGET DETAIL
GENERAL FUND

EXPENSES		FINAL BUDGET 2021/2022	UNAUDITED ACTUALS 2021/2022	PRELIMINARY BUDGET 2022/2023	FINAL BUDGET 2022/2023
EMS Billing Service/ Bad Debt					
6300-	Billing Service	**$ 110,000**	$ 87,433	$ 110,000	$ 110,000
6400-	Bad Debt Write-off	**$ 350,128**	$ 1,118,614	$ 508,989	$ 500,000
6405-	GEMT Expense-Audit/QAF	**$ 48,000**	$ 46,171	$ 48,000	$ 78,000

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, GEMT Quality Assurance Fees (QAF) imposed by the DHCS beginning FY19, and GEMT Reporting services provided by AP Trition.

		FINAL BUDGET 2021/2022	UNAUDITED ACTUALS 2021/2022	PRELIMINARY BUDGET 2022/2023	FINAL BUDGET 2022/2023
Vehicle/Apparatus Purchase					
		$ -	$ 54,345	$ -	$ -
Contribution to General Operating Reserve Fund		$ -	$ -		
Contribution to Building & Equipment Fund			$ 225,000	0	$ -
TOTAL EXPENDITURES		**$ 14,533,533**	$ 15,322,336	$ 15,017,639	$ 15,017,639
DIFFERENCE REVENUE/EXPENDITURES		$ (0)			