



**TRUCKEE FIRE PROTECTION DISTRICT FINAL BUDGET 2024/2025**

	FYE 2024	FYE 2024	FYE 2025	FYE 2025
	Final Budget	Unaudited Actuals	Preliminary Budget	Final Budget
1 Taxes	11,678,919	12,188,886	12,431,009	\$ 12,431,009
2 Fire Suppression Benefit Assessment	1,444,200	1,582,658	1,502,567	1,502,567
3 Interest	60,000	388,060	75,000	75,000
4 Rents	35,000	33,944	35,000	35,000
5 Emergency Incident Reimbursements	20,000	117,309	20,000	20,000
6 Non-Emergency Reimbursements	20,000	59,838	20,000	20,000
7 Inspections - Sprinklers, alarms, plans, STR	335,000	160,320	200,000	200,000
8 Miscellaneous	2,000	23,802	2,000	2,000
9 Sale of Fixed Assets	5,000	202	5,000	5,000
10 Administrative Billings	5,000	3,935	5,000	5,000
11 Grants	0	0	0	0
12 Ambulance Revenue	2,945,000	3,172,008	3,032,750	3,032,750
13 GEMT Reimbursements	0	216,291	0	0
14 Account Transfers	0	0	0	0
<b>TOTAL INCOME</b>	<b>\$ 16,550,119</b>	<b>\$ 17,947,254</b>	<b>\$ 17,328,326</b>	<b>\$ 17,328,326</b>
16 Permanent Salaries	7,403,187	7,449,662	7,667,446	7,591,831
17 Temporary/Part Time Salaries	129,912	19,095	133,875	132,743
18 Retirement	2,026,883	2,086,377	2,364,866	2,384,937
19 Employee Insurance Benefits & 457 Match	1,659,870	1,619,978	1,764,916	1,798,035
20 Post Retirement Health Benes	615,072	556,973	616,872	644,472
21 Workers Compensation Insurance	374,427	359,275	408,000	420,000
22 Miscellaneous	20,000	2,788	20,000	20,000
23 Uniforms/Protective Clothing	82,000	62,874	82,000	82,000
24 Communications	295,000	268,050	295,000	295,000
25 Household	40,000	30,145	40,000	40,000
26 General Liability Insurance	125,000	143,451	125,000	152,000
27 Equip Maint & Lease	119,850	91,567	119,850	130,850
28 Vehicle Maintenance	250,000	279,622	250,000	250,000
29 Maintenance of Structures	137,700	96,987	250,000	250,000
30 Memberships	25,138	22,432	26,710	26,710
31 Medical Supplies	100,000	92,792	100,000	100,000
32 Office Expense	15,000	16,192	15,000	15,000
33 Publications	6,000	3,343	6,000	6,000
34 Professional Services	523,206	476,806	544,950	745,750
35 Training & Travel	108,500	137,762	151,500	151,500
36 CERT Support	2,100	0	2,000	2,000
37 Fuel	130,000	107,737	130,000	130,000
38 Utilities	159,000	148,618	159,000	159,000
39 Prevention	65,000	82,178	65,000	65,000
40 Equipment	322,000	163,015	307,600	267,600
41 Ambulance Billing Service	150,000	159,427	150,000	150,000
42 Ambulance Bad Debt	710,915	1,122,156	710,915	900,000
43 Medic/Engine/Utility Purchase	290,570	153,384	145,285	145,285
44 New Vehicles	0	0	0	0
45 GEMT Modification	75,000.00	126,259	75,000	75,000
46 Capital Improvement Plan/Reserve	588,789	2,000,000	601,541	197,612
<b>TOTAL EXPENDITURES</b>	<b>\$ 16,550,119</b>	<b>\$ 17,878,946</b>	<b>\$ 17,328,326</b>	<b>\$ 17,328,326</b>

**TRUCKEE FIRE PROTECTION DISTRICT  
2024/2025 FINAL BUDGET DETAIL  
GENERAL FUND**

<b>REVENUE</b>	FINAL BUDGET 2023/2024	PRELIMINARY BUDGET 2024/2025	FINAL BUDGET 2024/2025
<b>Taxes -</b>			
4110 - Secured property tax	\$ 11,308,068	\$ 11,983,857	\$ 11,983,857
4101- Redevelopment	\$ 250,000	\$ 219,589	\$ 219,589
4170 - Direct Charges	\$ 120,850	\$ 227,563	\$ 227,563
	\$ 11,678,919	\$ 12,431,009	\$ 12,431,009
 <i>Property tax and voter approved special taxes comprise 82% of District revenue. The District is projecting a 3.5% increase in property tax revenue for FY 24/25.</i>			
4170.00.01 - Fire Suppression Benefit Assessment	\$ 1,444,200	\$ 1,502,567	\$ 1,502,567
 <i>Fire Suppression Benefit Assessment - approved 3/21/2008, funds fire suppression services, salary &amp; benefits for firefighters, property inspections, firefighting equipment &amp; apparatus, emergency communcations, and evacuation programs. The Assessment is increased 3% each year.</i>			
<b>Total Tax Revenue</b>	\$ 13,123,119	\$ 13,933,576	\$ 13,933,576
 <b>Interest -</b>			
4200 - Interest Income	\$ 60,000	\$ 75,000	\$ 75,000

*Interest earned from investment of reserve funds in Local Agency Investment Fund, TVI Investments, and Tax Deposits with counties.*

**TRUCKEE FIRE PROTECTION DISTRICT  
2024/2025 FINAL BUDGET DETAIL  
GENERAL FUND**

<b>REVENUE</b>	FINAL BUDGET 2023/2024	PRELIMINARY BUDGET 2024/2025	FINAL BUDGET 2024/2025
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**Rents -**

4300 -	Rental Income - Resident Firefighters at Stn. 93, 94, 98	\$ 35,000	\$ 35,000	\$ 35,000
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*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	\$ 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.*

**Non-Emergency Reimbursements -**

4430 -	Other non-emergency reimbursements	\$ 20,000	\$ 20,000	\$ 20,000
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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*

**TRUCKEE FIRE PROTECTION DISTRICT  
2024/2025 FINAL BUDGET DETAIL  
GENERAL FUND**

<b>REVENUE</b>	FINAL BUDGET 2023/2024	PRELIMINARY BUDGET 2024/2025	FINAL BUDGET 2024/2025
<b>Prevention Fees</b>			
4440- Inspections for sprinklers, alarms	\$ 75,000	\$ 60,000	\$ 60,000
4440-02 Inspections for short-term rentals	\$ 200,000	\$ 100,000	\$ 100,000
4441- Plan review/checks	\$ 60,000	\$ 40,000	\$ 40,000

*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 adopted a fee schedule for all plan reviews, plan checks, special event/EMS event plan review & the fees will be adjusted annually. 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.*

<b>Miscellaneous Income -</b>			
4450 -	\$ 2,000	\$ 2,000	\$ 2,000

*Cal Card membership reimbursement, etc.*

<b>Sale of Fixed Assets -</b>			
4460-	\$ 5,000	\$ 5,000	\$ 5,000

*Sale of Fixed Assets*

**TRUCKEE FIRE PROTECTION DISTRICT  
2024/2025 FINAL BUDGET DETAIL  
GENERAL FUND**

<b>REVENUE</b>	FINAL BUDGET 2023/2024	PRELIMINARY BUDGET 2024/2025	FINAL BUDGET 2024/2025
<b>Administrative Billings -</b>			
4452 -	\$ 5,000	\$ 5,000	\$ 5,000
<i>Various administrative billings, such as records request fee</i>			
<b>Grant Funds -</b>			
4486 -	\$ -	\$ -	\$ -
<i>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.</i>			
<b>Ambulance Revenue -</b>			
4600- Ambulance Revenue	\$ 4,500,000	\$ 4,635,000	\$ 4,635,000
4602- Collection Account Recovery	\$ 20,000	\$ 20,000	\$ 20,000
4601 - Contractual Write-offs	\$ (1,575,000)	\$ (1,622,250)	\$ (1,622,250)
	<u>\$ 2,945,000</u>	<u>\$ 3,032,750</u>	<u>\$ 3,032,750</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.*

**TRUCKEE FIRE PROTECTION DISTRICT  
2024/2025 FINAL BUDGET DETAIL  
GENERAL FUND**

<b>REVENUE</b>	FINAL BUDGET 2023/2024	PRELIMINARY BUDGET 2024/2025	FINAL BUDGET 2024/2025
4650- GEMT Reimbursements	\$ -	\$ -	\$ -
<p><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. 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.</i></p>			
<b>Account Transfers -</b>			
4540 - Transfer from Reserve Fund	\$ -	\$ -	\$ -
<b>TOTAL REVENUE</b>	<b>\$ 16,550,119</b>	<b>\$ 17,328,326</b>	<b>\$ 17,328,326</b>

**TRUCKEE FIRE PROTECTION DISTRICT  
2024/2025 FINAL BUDGET DETAIL  
GENERAL FUND**

<b>EXPENSES</b>	FINAL BUDGET 2023/2024	PRELIMINARY BUDGET 2024/2025	FINAL BUDGET 2024/2025
<b>PERSONNEL COSTS</b>			
5000- Field Operations - Suppression/EMS/Rescue	\$ 5,062,649	\$ 5,351,473	\$ 5,277,388
Field Operations - Overhead	\$ 600,938	\$ 517,515	\$ 375,648
Fire Prevention	\$ 301,833	\$ 329,427	\$ 326,290
Administration	\$ 578,371	\$ 566,311	\$ 720,899
<i>Subtotal</i>	\$ 6,543,790	\$ 6,764,726	\$ 6,700,223
 <i>Full-time salaries account for line staff and 40 hour employees. The District is currently negotiating a new MOU to be effective 1/1/25. COLA increases will be reconciled by the final budget proposal in September. 15% of administrative staff costs will be borne by Measure T for the administrative functions needed to support the Wildfire Prevention Division.</i>			
5004- Vacation/Sick Leave Payout - All Personnel	\$ 100,000	\$ 100,000	\$ 100,000
5000.02- Full-time Overtime	\$ 759,397	\$ 802,721	\$ 791,608
 <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>	\$ 7,403,187	\$ 7,667,447	\$ 7,591,831
 5005- Seasonal/Part-Time Salaries	 \$ 114,912	 \$ 118,875	 \$ 117,743
 <i>Part-time duty personnel for incident response, shift coverage, drill attendance, continuing education, and fire prevention programs including development of pre-plans.</i>			
5006.11- Board Salaries	\$ 15,000	\$ 15,000	\$ 15,000
 <i>Board members (5) are paid \$100 per meeting/maximum \$600 per month</i>			
<b>TOTAL PART-TIME SALARIES</b>	\$ 129,912	\$ 133,875	\$ 132,743

**TRUCKEE FIRE PROTECTION DISTRICT  
2024/2025 FINAL BUDGET DETAIL  
GENERAL FUND**

<b>EXPENSES</b>	FINAL BUDGET 2023/2024	PRELIMINARY BUDGET 2024/2025	FINAL BUDGET 2024/2025
<b>Public Employees Retirement System</b>			
5100 - Safety Employees	\$ 1,033,337	\$ 1,148,741	\$ 1,170,846
5103- Safety Unfunded Liability	\$ 880,000	\$ 1,089,885	\$ 1,089,885
Additional Discretionary Payment - 115 Trust	\$ -	\$ -	\$ -
5101- Miscellaneous Employees	\$ 43,546	\$ 41,548	\$ 39,514
5104- Miscellaneous Unfunded Liability	\$ 65,000	\$ 79,692	\$ 79,692
5105- Part-time PARS Employees	\$ 5,000	\$ 5,000	\$ 5,000
<b>TOTAL RETIREMENT</b>	<b>\$ 2,026,883</b>	<b>\$ 2,364,866</b>	<b>\$ 2,384,937</b>
<i>The District contribution rates for Tier 1 Classic PERS employees for FY 24/25 are 27.36% for Safety and 17.91% 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 15.12% for Safety and 8.7% 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 \$1,089,885 for Safety, \$79,692 for Miscellaneous.</i>			
<b>Group Insurance</b>			
5200 - Medical - Active	\$ 1,309,039	\$ 1,395,337	\$ 1,428,739
5210 - Dental	\$ 96,612	\$ 102,024	\$ 104,214
5213- Vision	\$ 15,854	\$ 15,122	\$ 15,442
5214- Life, AD&D & LTD	\$ 25,264	\$ 23,834	\$ 24,314
<b>TOTAL GROUP INSURANCE</b>	<b>\$ 1,446,770</b>	<b>\$ 1,536,317</b>	<b>\$ 1,572,709</b>
<b>Payroll Tax Liability</b>			
5217 - FICA	\$ 109,230	\$ 113,119	\$ 112,006
State Unemployment Insurance	\$ 1,000	\$ 1,000	\$ 1,000
<b>TOTAL EMPLOYEE INSURANCE</b>	<b>\$ 1,110,230</b>	<b>\$ 1,144,119</b>	<b>\$ 1,130,006</b>
<i>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.</i>			

**TRUCKEE FIRE PROTECTION DISTRICT  
2024/2025 FINAL BUDGET DETAIL  
GENERAL FUND**

<b>EXPENSES</b>	FINAL BUDGET 2023/2024	PRELIMINARY BUDGET 2024/2025	FINAL BUDGET 2024/2025
<b>Post Retirement Health Benefits</b>			
5207- Post Retirement Health Insurance Fund (OPEB)	\$ -	\$ -	\$ -
5209- Post Employment Health Plan	\$ 59,400	\$ 61,200	\$ 61,200
5206- Medical - Retired	\$ 555,672	\$ 555,672	\$ 583,272
<b>TOTAL POST RETIREMENT HEALTH BENEFITS</b>	<b>\$ 615,072</b>	<b>\$ 616,872</b>	<b>\$ 644,472</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 \$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- Matching Contribution	\$ 102,870	\$ 114,480	\$ 112,320
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*Effective 1/1/21, as per the adoption of the TFPD MOU, the District has arrived at the maximum matching 457(b) contribution in the amount of \$180 per month for each participating employee.*

**TRUCKEE FIRE PROTECTION DISTRICT  
2024/2025 FINAL BUDGET DETAIL  
GENERAL FUND**

<b>EXPENSES</b>	FINAL BUDGET 2023/2024	PRELIMINARY BUDGET 2024/2025	FINAL BUDGET 2024/2025
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**Worker's Compensation Insurance**

5218-	\$	374,427	\$	408,000	\$	420,000
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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 105%. The payroll rates for FY24/25 are 6.81% for Safety payroll and 0.67% for Misc. payroll.*

**Miscellaneous**

5300 -	\$	20,000	\$	20,000	\$	20,000
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*Miscellaneous expenses are broad in nature and may include retiree recognition, community event participation, etc.*

**Uniforms**

5311- Protective Clothing	\$	24,000	\$	24,000	\$	24,000
5312 - Uniforms	\$	40,000	\$	40,000	\$	40,000
5313- Uniforms - PT	\$	8,000	\$	8,000	\$	8,000
5318- Uniforms - CERT - see CERT section	\$	-	\$	-	\$	-
Class A Uniforms	\$	10,000	\$	10,000	\$	10,000
<b>TOTAL UNIFORMS</b>	<b>\$</b>	<b>82,000</b>	<b>\$</b>	<b>82,000</b>	<b>\$</b>	<b>82,000</b>

*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	\$	45,000	\$	45,000	\$	45,000
5331 - Dispatch Services	\$	250,000	\$	250,000	\$	250,000
<b>TOTAL COMMUNICATIONS</b>	<b>\$</b>	<b>295,000</b>	<b>\$</b>	<b>295,000</b>	<b>\$</b>	<b>295,000</b>

*These accounts cover cell, satellite and station phones, equipment and data related services. Dispatch services are provided by the Cal Fire Grass Valley Emergency Command Center.*

**TRUCKEE FIRE PROTECTION DISTRICT  
2024/2025 FINAL BUDGET DETAIL  
GENERAL FUND**

<b>EXPENSES</b>	FINAL BUDGET 2023/2024	PRELIMINARY BUDGET 2024/2025	FINAL BUDGET 2024/2025
<b>Household</b>			
5340 - Household Expense	\$ 40,000	\$ 40,000	\$ 40,000
<i>This account provides for paper products , carpet service, shop towels, station cleaning supplies, laundry supplies, bottled water service, etc.</i>			
<b>Insurance</b>			
5352 - General Property & Liability	\$ 125,000	\$ 125,000	\$ 152,000
<i>This account provides for general property &amp; liability insurance for all district facilities and vehicles. The District could engage in a risk evaluation which may result in an adjustment of policy values/rates during the fiscal year.</i>			
<b>Equipment Maintenance &amp; Lease</b>			
5414 - General Equipment Maintenance	\$ 91,100	\$ 91,100	\$ 91,100
5414.18- EMS Equipment Maintenance	\$ 10,000	\$ 10,000	\$ 21,000
Hose/Ladder Testing	\$ 11,500	\$ 11,500	\$ 11,500
5414.20- ROV Equipment Maintenance	\$ 750	\$ 750	\$ 750
5415- Shop Equipment Maintenance	\$ 2,000	\$ 2,000	\$ 2,000
5417 - Lease of Equipment	\$ 4,500	\$ 4,500	\$ 4,500
<b>TOTAL EQUIPMENT MAINT. &amp; LEASE</b>	<b>\$ 119,850</b>	<b>\$ 119,850</b>	<b>\$ 130,850</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 ROV equipment maintenance.*

**Vehicle Maintenance**

**TRUCKEE FIRE PROTECTION DISTRICT  
2024/2025 FINAL BUDGET DETAIL  
GENERAL FUND**

<b>EXPENSES</b>	FINAL BUDGET 2023/2024	PRELIMINARY BUDGET 2024/2025	FINAL BUDGET 2024/2025
5416 - General	\$ 225,000	\$ 225,000	\$ 225,000
5416.18- EMS Vehicles	\$ 25,000	\$ 25,000	\$ 25,000
	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</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. -	\$ 137,700	\$ 250,000	\$ 250,000
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*These accounts include repairs & routine maintenance costs for all District facilities to include driveway sealing at each station, snow removal, and other miscellaneous repairs. The District plans to repair concrete at Stations 92, 93, 95, 96 and roof repair at Station 96.*

**Memberships**

5500 -	\$ 25,138	\$ 26,710	\$ 26,710
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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 -	\$ 100,000	\$ 100,000	\$ 100,000
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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 -	\$ 15,000	\$ 15,000	\$ 15,000
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*This account covers District paper & disposable supplies, postage, bank fees, printing services, etc.*

**TRUCKEE FIRE PROTECTION DISTRICT  
2024/2025 FINAL BUDGET DETAIL  
GENERAL FUND**

<b>EXPENSES</b>	FINAL BUDGET 2023/2024	PRELIMINARY BUDGET 2024/2025	FINAL BUDGET 2024/2025
<b>Publications</b>			
5530 -	\$ 6,000	\$ 6,000	\$ 6,000
<i>This account covers noticing of Board business and legal notices.</i>			
<b>Professional Services</b>			
5550- Legal	\$ 35,000	\$ 55,000	\$ 235,000
5552- Audit	\$ 21,000	\$ 22,000	\$ 22,000
5553- Consulting/Engineering (CFD Special Tax)	\$ 25,000	\$ 25,000	\$ 25,000
5554- County Administrative Cost - Taxes	\$ 187,000	\$ 187,000	\$ 187,000
5555- LAFCo Allocation	\$ 13,956	\$ 14,500	\$ 14,500
5556- Medical Services	\$ 45,000	\$ 45,000	\$ 65,000
5558- Software Mgmt. - ESO, Lexipol, Sage Accounting, etc.	\$ 55,750	\$ 58,150	\$ 58,950
5557- Website/Social Media/IT Maint.	\$ 48,000	\$ 48,000	\$ 48,000
Off Site Data Storage/Maint.	\$ 2,000	\$ 2,000	\$ 2,000
5560- Payroll Services/ACA Monitoring	\$ 30,000	\$ 15,000	\$ 15,000
5570- Other Professional Services	\$ 30,500	\$ 43,300	\$ 43,300
Direct Charge Tax Administration	\$ 20,000	\$ 20,000	\$ 20,000
5559- HR Services-Testing, Background Checks, etc.	\$ 10,000	\$ 10,000	\$ 10,000
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>\$ 523,206</b>	<b>\$ 544,950</b>	<b>\$ 745,750</b>

*These accounts include the annual audit, County fees for the collection of taxes & LAFCo services, legal services, health screenings, 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.*

**Training**

**TRUCKEE FIRE PROTECTION DISTRICT  
2024/2025 FINAL BUDGET DETAIL  
GENERAL FUND**

<b>EXPENSES</b>	FINAL BUDGET 2023/2024	PRELIMINARY BUDGET 2024/2025	FINAL BUDGET 2024/2025
5600 - Line Staff	\$ 84,000	\$ 125,000	\$ 125,000
ARFF	\$ 7,500	\$ 7,500	\$ 7,500
ROV	\$ 1,000	\$ 1,000	\$ 1,000
5609- Administration/Prevention	\$ 13,000	\$ 15,000	\$ 15,000
5601- Board of Directors	\$ 3,000	\$ 3,000	\$ 3,000
	<u>\$ 108,500</u>	<u>\$ 151,500</u>	<u>\$ 151,500</u>

*These accounts cover all required training/classes and certifications for fire, rescue, 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 SUPPORT (Community Emergency Response Team)**

\$	2,100	\$	2,000	\$	2,000
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*This account cover expenses for a volunteer Community Emergency Response Team in partnership with the Town of Truckee. CERT members are trained in basic disaster response skills such as fire safety, light search & rescue, team organization and disaster medical operations.*

**Fuel**

5630- Fuel	\$ 100,000	\$ 100,000	\$ 100,000
5630.00.97 Station 97 Bulk Fuel	\$ 30,000	\$ 30,000	\$ 30,000
<b>TOTAL FUEL</b>	<u>\$ 130,000</u>	<u>\$ 130,000</u>	<u>\$ 130,000</u>

*These accounts cover fuel for all district vehicles/apparatus. The District maintains a fuel storage tank 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. Fuel costs fluctuate annually based on per gallon fuel costs, call volume, and vehicle mileage.*

**TRUCKEE FIRE PROTECTION DISTRICT  
2024/2025 FINAL BUDGET DETAIL  
GENERAL FUND**

<b>EXPENSES</b>	FINAL BUDGET 2023/2024	PRELIMINARY BUDGET 2024/2025	FINAL BUDGET 2024/2025
<b>Utilities</b>			
5640.91 - Downtown Admin./Prevention, Station 91	\$ 12,000	\$ 12,000	\$ 12,000
5640.92 - Gateway, Station 92	\$ 35,000	\$ 35,000	\$ 35,000
5640.93 - Donner Lake, Station 93 (residence station)	\$ 10,000	\$ 10,000	\$ 10,000
5640.94 - Tahoe Donner, Station 94 (residence station)	\$ 10,000	\$ 10,000	\$ 10,000
5640.95 - Glenshire, Station 95	\$ 20,000	\$ 20,000	\$ 20,000
5640.96 - Truckee Tahoe Airport, Station 96	\$ 37,000	\$ 37,000	\$ 37,000
5640.97 - Soda Springs, Station 97	\$ 20,000	\$ 20,000	\$ 20,000
5640.98 - Serene Lakes, Station 98 (residence station)	\$ 15,000	\$ 15,000	\$ 15,000
<b>TOTAL UTILITIES</b>	<b>\$ 159,000</b>	<b>\$ 159,000</b>	<b>\$ 159,000</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.*

<b>Prevention</b>			
5700- Prevention	\$ 10,000	\$ 10,000	\$ 10,000
5701- Public Education/Media	\$ 10,000	\$ 10,000	\$ 10,000
5710 - Fire Sprinkler Plan Review/Inspections	\$ 45,000	\$ 45,000	\$ 45,000
<b>TOTAL PREVENTION</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>

*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.*

**TRUCKEE FIRE PROTECTION DISTRICT  
2024/2025 FINAL BUDGET DETAIL  
GENERAL FUND**

<b>EXPENSES</b>	FINAL BUDGET 2023/2024	PRELIMINARY BUDGET 2024/2025	FINAL BUDGET 2024/2025
<b>Equipment</b>	\$ 322,000	\$ 307,600	\$ 267,600
<i>This account covers minor equipment purchases such, but not limited to, radios, EMS equipment, IT equipment, rescue equipment, and tools.</i>			
<b>EMS Billing Service/ Bad Debt</b>			
6300- Billing Service	\$ 150,000	\$ 150,000	\$ 150,000
6400- Bad Debt Write-off	\$ 710,915	\$ 710,915	\$ 900,000
6405- GEMT Expense-Audit/QAF	\$ 75,000	\$ 75,000	\$ 75,000
<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, GEMT Quality Assurance Fees (QAF) imposed by the DHCS beginning FY19, and GEMT Reporting services provided by AP Triton.</i>			
<b>Vehicle/Apparatus Purchase</b>			
1 Wheeled Coach Ambulance - 59.3%	\$ 290,570	\$ 145,285	\$ 145,285
	\$ -		\$ -
<b>Contribution to General Operating Reserve Fund</b>	\$ -		\$ -
<b>Contribution to Capital Reserve Fund</b>	\$ 588,789	\$ 601,541	\$ 197,612
<b>TOTAL EXPENDITURES</b>	\$ 16,550,119	\$ 17,328,326	\$ 17,328,325
<b>DIFFERENCE REVENUE/EXPENDITURES</b>			