

TRUCKEE FIRE PROTECTION DISTRICT 2025/2026 FINAL BUDGET



TRUCKEE FIRE PROTECTION DISTRICT FINAL BUDGET 2025/2026					
		FYE 2025	FYE 2025	FYE 2026	FYE 2026
		Final Budget	Unaudited Actuals	Preliminary Budget	Final Budget
1	Taxes	12,431,009	12,977,679	14,090,355	\$ 14,090,355
2	Fire Suppression Benefit Assessment	1,502,567	1,667,891	1,740,000	1,740,000
3	Interest	75,000	562,359	300,000	300,000
4	Rents	35,000	37,537	35,000	35,000
5	Emergency Incident Reimbursements	20,000	476,344	250,000	250,000
6	Non-Emergency Reimbursements	20,000	60,211	75,000	75,000
7	Inspections - Sprinklers, alarms, plans, STR	200,000	179,954	200,000	200,000
8	Miscellaneous	2,000	2,915	2,000	2,000
9	Sale of Fixed Assets	5,000	0	5,000	5,000
10	Administrative Billings	5,000	4,679	5,000	5,000
11	Grants	0	0	0	0
12	Ambulance Revenue	3,032,750	2,516,326	2,884,430	2,884,430
13	GEMT Reimbursements	0	184,385	200,000	200,000
14	Account Transfers	0		0	0
	TOTAL INCOME	\$ 17,328,326	\$ 18,670,280	19,786,785	\$ 19,786,785
16	Permanent Salaries	7,667,446	7,763,425	8,690,564	8,912,852
17	Temporary/Part Time Salaries	133,875	61,802	230,916	235,109
18	Retirement	2,364,866	2,378,932	2,721,734	2,768,005
19	Employee Insurance Benefits & 457 Match	1,764,916	1,813,041	2,062,736	2,069,020
20	Post Retirement Health Benes	616,872	748,722	1,034,236	1,034,536
21	Workers Compensation Insurance	408,000	452,402	420,000	420,000
22	Miscellaneous	20,000	3,026	50,000	50,000
23	Uniforms/Protective Clothing	82,000	108,888	120,500	120,500
24	Communications	295,000	289,344	295,000	295,000
25	Household	40,000	37,050	40,000	40,000
26	General Liability Insurance	125,000	132,372	152,000	152,000
27	Equip Maint & Lease	119,850	77,095	132,350	132,350
28	Vehicle Maintenance	250,000	158,188	250,000	250,000
29	Maintenance of Structures	250,000	137,576	102,200	102,200
30	Memberships	26,710	20,393	27,010	27,010
31	Medical Supplies	100,000	110,869	100,000	100,000
32	Office Expense	15,000	18,753	15,000	15,000
33	Publications	6,000	3,919	6,000	6,000
34	Professional Services	544,950	678,026	684,150	684,150
35	Training & Travel	151,500	126,873	161,500	161,500
36	CERT Support	2,000	3,251	0	0
37	Fuel	130,000	98,450	130,000	130,000
38	Utilities	159,000	180,213	159,000	159,000
39	Prevention	65,000	63,461	65,000	65,000
40	Equipment	307,600	238,845	240,200	240,200
41	Ambulance Billing Service	150,000	164,326	150,000	150,000
42	Ambulance Bad Debt	710,915	270,937	800,000	800,000
43	Medic/Engine/Utility Purchase	145,285	178,050	207,550	207,550
44	New Vehicles	0	0	72,000	72,000
45	GEMT Modification	75,000	0	80,000	135,000
46	Capital Improvement Plan/Reserve	601,541	0	587,139	252,803
	TOTAL EXPENDITURES	\$ 17,328,326	\$ 16,318,230	19,786,785	\$ 19,786,785

**TRUCKEE FIRE PROTECTION DISTRICT
2025/2026 FINAL BUDGET DETAIL
GENERAL FUND**

REVENUE	FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026	FINAL BUDGET 2025/2026
Taxes -			
4110 - Secured property tax	\$ 11,983,857	\$ 13,623,000	\$ 13,623,000
4101- Redevelopment	\$ 219,589	\$ 267,355	\$ 267,355
4170 - Direct Charges	\$ 227,563	\$ 200,000	\$ 200,000
	\$ 12,431,009	\$ 14,090,355	\$ 14,090,355
 <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 25/26.</i>			
4170.00.01 - Fire Suppression Benefit Assessment	\$ 1,502,567	\$ 1,740,000	\$ 1,740,000
 <i>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.</i>			
Total Tax Revenue	\$ 13,933,576	\$ 15,830,355	\$ 15,830,355
 Interest -			
4200 - Interest Income	\$ 75,000	\$ 300,000	\$ 300,000

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

**TRUCKEE FIRE PROTECTION DISTRICT
2025/2026 FINAL BUDGET DETAIL
GENERAL FUND**

REVENUE	FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026	FINAL BUDGET 2025/2026
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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	\$ 250,000	\$ 250,000
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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	\$ 75,000	\$ 75,000
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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
2025/2026 FINAL BUDGET DETAIL
GENERAL FUND**

REVENUE	FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026	FINAL BUDGET 2025/2026
Prevention Fees			
4440- Inspections for sprinklers, alarms	\$ 60,000	\$ 60,000	\$ 60,000
4440-02 Inspections for short-term rentals	\$ 100,000	\$ 100,000	\$ 100,000
4441- Plan review/checks	\$ 40,000	\$ 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.

Miscellaneous Income -			
4450 -	\$ 2,000	\$ 2,000	\$ 2,000

Cal Card membership reimbursement, etc.

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

Sale of Fixed Assets

**TRUCKEE FIRE PROTECTION DISTRICT
2025/2026 FINAL BUDGET DETAIL
GENERAL FUND**

REVENUE	FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026	FINAL BUDGET 2025/2026
Administrative Billings -			
4452 -	\$ 5,000	\$ 5,000	\$ 5,000
<i>Various administrative billings, such as records request fee</i>			
Grant Funds -			
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>			
Ambulance Revenue -			
4600- Ambulance Revenue	\$ 4,635,000	\$ 4,774,050	\$ 4,774,050
4602- Collection Account Recovery	\$ 20,000	\$ 20,000	\$ 20,000
4601 - Contractual Write-offs	\$ (1,622,250)	\$ (1,909,620)	\$ (1,909,620)
	<u>\$ 3,032,750</u>	<u>\$ 2,884,430</u>	<u>\$ 2,884,430</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
2025/2026 FINAL BUDGET DETAIL
GENERAL FUND**

REVENUE	FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026	FINAL BUDGET 2025/2026
4650- GEMT Reimbursements	\$ -	\$ 200,000	\$ 200,000
<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.</i></p>			
Account Transfers -			
4540 - Transfer from Reserve Fund	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 17,328,326	\$ 19,786,785	\$ 19,786,785

**TRUCKEE FIRE PROTECTION DISTRICT
2025/2026 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026	FINAL BUDGET 2025/2026
PERSONNEL COSTS			
5000- Field Operations - Suppression/EMS/Rescue	\$ 5,277,388	\$ 5,641,435	\$ 5,767,974
Field Operations - Overhead	\$ 375,648	\$ 385,741	\$ 405,334
Fire Prevention	\$ 326,290	\$ 440,965	\$ 449,491
Administration	\$ 720,899	\$ 797,425	\$ 810,053
<i>Subtotal</i>	<u>\$ 6,700,223</u>	<u>\$ 7,265,564</u>	<u>\$ 7,432,852</u>
 <i>Full-time salaries account for line staff and 40 hour employees. 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	\$ 25,000	\$ 30,000
5000.02- Full-time Overtime	\$ 791,608	\$ 1,400,000	\$ 1,450,000
 <i>Overtime occurs primarily from emergency incident staffing, required trainings, and the maintenance of daily minimum staffing level.</i>			
TOTAL FULL-TIME SALARIES	\$ 7,591,831	\$ 8,690,564	\$ 8,912,852
 5005- Seasonal/Part-Time Salaries	 \$ 117,743	 \$ 215,916	 \$ 220,109
 <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>			
TOTAL PART-TIME SALARIES	<u>\$ 132,743</u>	<u>\$ 230,916</u>	<u>\$ 235,109</u>

**TRUCKEE FIRE PROTECTION DISTRICT
2025/2026 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026	FINAL BUDGET 2025/2026
Public Employees Retirement System			
5100 - Safety Employees	\$ 1,170,846	\$ 1,201,122	\$ 1,228,702
5103- Safety Unfunded Liability	\$ 1,089,885	\$ 1,295,732	\$ 1,295,732
Additional Discretionary Payment - 115 Trust	\$ -	\$ -	\$ -
5101- Miscellaneous Employees	\$ 39,514	\$ 124,218	\$ 142,908
5104- Miscellaneous Unfunded Liability	\$ 79,692	\$ 95,662	\$ 95,662
5105- Part-time PARS Employees	\$ 5,000	\$ 5,000	\$ 5,000
TOTAL RETIREMENT	\$ 2,384,937	\$ 2,721,734	\$ 2,768,005
<i>The District contribution rates for Tier 1 Classic PERS employees for FY 25/26 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 \$1,295,732 for Safety, \$95,662 for Miscellaneous.</i>			
Group Insurance			
5200 - Medical - Active	\$ 1,428,739	\$ 1,602,481	\$ 1,602,481
5210 - Dental	\$ 104,214	\$ 115,155	\$ 115,155
5213- Vision	\$ 15,442	\$ 17,042	\$ 17,042
5214- Life, AD&D & LTD	\$ 24,314	\$ 26,697	\$ 26,697
TOTAL GROUP INSURANCE	\$ 1,572,709	\$ 1,761,375	\$ 1,761,375
Payroll Tax Liability			
5217 - FICA	\$ 112,006	\$ 129,361	\$ 132,645
State Unemployment Insurance	\$ 1,000	\$ 1,000	\$ 1,000
TOTAL EMPLOYEE INSURANCE	\$ 1,13,006	\$ 130,361	\$ 133,645
TOTAL EMPLOYEE INSURANCE	\$ 1,685,715	\$ 1,891,736	\$ 1,895,020

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
2025/2026 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026	FINAL BUDGET 2025/2026
Post Retirement Health Benefits			
5207- Post Employment Health Insurance Fund (OPEB)	\$ -	\$ 250,000	\$ 250,000
5209- Post Employment Health Plan	\$ 61,200	\$ 12,600	\$ 12,900
5206- Medical - Retired	\$ 583,272	\$ 771,636	\$ 771,636
TOTAL POST RETIREMENT HEALTH BENEFITS	\$ 644,472	\$ 1,034,236	\$ 1,034,536

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 \$6 million dollars on deposit in the Post Retirement Health Insurance fund for future retiree health liabilities.

In an effort to control the future liability of providing lifetime medical benefits to retirees, in 2013 the District created a new Tier 3 that drastically reduced the post retirement health benefits, and in 2025 the District created a new Tier 4 for post retirement health benefits. In 2018 the District established a Post Employment Health Plan (PEHP) in which Tier 3 employees contribute \$25 per month to be used for future qualified health care premiums or expenses and the District matches up to \$25 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 & 4th benefit tier of Post Employment Health Plan benefits.

457 Retirement Account

5208- Matching Contribution	\$ 112,320	\$ 171,000	\$ 174,000
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The District has a matching 457(b) contribution in the amount of \$250 per month for each participating employee.

**TRUCKEE FIRE PROTECTION DISTRICT
2025/2026 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026	FINAL BUDGET 2025/2026
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Worker's Compensation Insurance

5218-	\$	420,000	\$	420,000	\$	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 actual claims vs the traditional Experience Modification Rate (MOD Rate), which is currently 102%.

Miscellaneous

5300 -	\$	20,000	\$	50,000	\$	50,000
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Miscellaneous expenses are broad in nature and may include retiree recognition, community event participation, teambuilding, etc.

Uniforms

5311- Protective Clothing (Turnouts/Wildland)	\$	24,000	\$	49,500	\$	49,500
5312 - Uniforms (Class B/Duty)	\$	40,000	\$	53,000	\$	53,000
5313- Uniforms - PT	\$	8,000	\$	8,000	\$	8,000
Class A Uniforms	\$	10,000	\$	10,000	\$	10,000
TOTAL UNIFORMS	\$	82,000	\$	120,500	\$	120,500

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
TOTAL COMMUNICATIONS	\$	295,000	\$	295,000	\$	295,000

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
2025/2026 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026	FINAL BUDGET 2025/2026
Household			
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>			
Insurance			
5352 - General Property & Liability	\$ 152,000	\$ 152,000	\$ 152,000
<i>This account provides for general property & 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>			
Equipment Maintenance & Lease			
5414 - General Equipment Maintenance	\$ 91,100	\$ 92,100	\$ 92,100
5414.18- EMS Equipment Maintenance	\$ 21,000	\$ 21,000	\$ 21,000
Hose/Ladder Testing	\$ 11,500	\$ 12,000	\$ 12,000
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
TOTAL EQUIPMENT MAINT. & LEASE	\$ 130,850	\$ 132,350	\$ 132,350

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.

**TRUCKEE FIRE PROTECTION DISTRICT
2025/2026 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026	FINAL BUDGET 2025/2026
Vehicle Maintenance			
5416 - General	\$ 225,000	\$ 225,000	\$ 225,000
5416.18- EMS Vehicles	\$ 25,000	\$ 25,000	\$ 25,000
	\$ 250,000	\$ 250,000	\$ 250,000

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. -	\$ 250,000	\$ 102,200	\$ 102,200
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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 -	\$ 26,710	\$ 27,010	\$ 27,010
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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
2025/2026 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026	FINAL BUDGET 2025/2026
Publications			
5530 -	\$ 6,000	\$ 6,000	\$ 6,000
<i>This account covers noticing of Board business and legal notices.</i>			
Professional Services			
5550- Legal	\$ 235,000	\$ 160,000	\$ 160,000
5552- Audit	\$ 22,000	\$ 23,000	\$ 23,000
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	\$ 14,500	\$ 14,500	\$ 14,500
5556- Medical Services	\$ 65,000	\$ 65,000	\$ 65,000
5558- Software Mgmt. - ESO, Lexipol, Sage Accounting, etc.	\$ 58,950	\$ 70,150	\$ 70,150
5557- Website/Social Media/IT Maint.	\$ 48,000	\$ 49,200	\$ 49,200
Off Site Data Storage/Maint.	\$ 2,000	\$ 2,000	\$ 2,000
5560- Payroll Services/ACA Monitoring	\$ 15,000	\$ 15,000	\$ 15,000
5570- Other Professional Services	\$ 43,300	\$ 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
TOTAL PROFESSIONAL SERVICES	\$ 745,750	\$ 684,150	\$ 684,150

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.

**TRUCKEE FIRE PROTECTION DISTRICT
2025/2026 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026	FINAL BUDGET 2025/2026
Training			
5600 - Line Staff	\$ 125,000	\$ 130,000	\$ 130,000
ARFF	\$ 7,500	\$ 7,500	\$ 7,500
ROV	\$ 1,000	\$ 1,000	\$ 1,000
5609- Administration/Prevention	\$ 15,000	\$ 20,000	\$ 20,000
5601- Board of Directors	\$ 3,000	\$ 3,000	\$ 3,000
	\$ 151,500	\$ 161,500	\$ 161,500

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)

\$	2,000	\$	-	\$	-
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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
TOTAL FUEL	\$ 130,000	\$ 130,000	\$ 130,000

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
2025/2026 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026	FINAL BUDGET 2025/2026
Utilities			
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
TOTAL UTILITIES	\$ 159,000	\$ 159,000	\$ 159,000

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.

Prevention

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
TOTAL PREVENTION	\$ 65,000	\$ 65,000	\$ 65,000

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.

**TRUCKEE FIRE PROTECTION DISTRICT
2025/2026 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026	FINAL BUDGET 2025/2026
Equipment	\$ 267,600	\$ 240,200	\$ 240,200
<i>This account covers minor equipment purchases such, but not limited to, radios, EMS equipment, IT equipment, rescue equipment, and tools.</i>			
EMS Billing Service/ Bad Debt			
6300- Billing Service	\$ 150,000	\$ 150,000	\$ 150,000
6400- Bad Debt Write-off	\$ 900,000	\$ 800,000	\$ 800,000
6405- GEMT Expense-Audit/QAF	\$ 75,000	\$ 80,000	\$ 135,000
<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.</i>			
Vehicle/Apparatus Purchase			
1 Wheeled Coach Ambulance - 59.3%	\$ 145,285	\$ 207,550	\$ 207,550
1 Command Vehicle - 59.3%	\$ -	\$ 72,000	\$ 72,000
	\$ -	\$ -	\$ -
Contribution to General Operating Reserve Fund	\$ -	\$ -	\$ -
Contribution to Capital Reserve Fund	\$ 197,612	\$ 587,139	\$ 252,803
TOTAL EXPENDITURES	\$ 17,328,326	\$ 19,786,785	\$ 19,786,785
DIFFERENCE REVENUE/EXPENDITURES			

**TRUCKEE FIRE PROTECTION DISTRICT
WILDFIRE PREVENTION DIVISION
MEASURE T
2025/2026 FINAL BUDGET**



TRUCKEE FIRE PROTECTION DISTRICT MEASURE T FINAL BUDGET 2025/2026

		FYE 2025	FYE 2025	FYE 2026	FYE 2026
		Final Budget	Unaudited Actuals	Preliminary Budget	Final Budget
1	Taxes	\$ 3,629,312	3,553,233	\$ 3,600,000	\$ 3,600,000
2	Interest	20,000	63,675	40,000	40,000
3	Miscellaneous	1,000	0	1,000	1,000
4	Administrative Billings	1,000	0	1,000	1,000
5	Grants	305,000	325,000	800,000	800,000
6	Account Transfers	655,546	0	1,200,000	1,200,000
	TOTAL INCOME	\$ 4,611,858	3,941,909	\$ 5,642,000	\$ 5,642,000
7	Permanent Salaries	437,101	421,477	563,945	574,197
8	Temporary/Part Time Salaries	112,719	112,880	174,164	175,882
9	Administrative Overhead	180,902	149,292	195,918	198,738
10	Retirement	30,927	17,252	46,061	46,537
11	Employee Insurance Benefits & 457 Match	119,584	125,075	148,751	148,961
12	Post Retirement Health Benes	7,200	5,100	1,500	1,500
13	Workers Compensation Insurance	8,045		9,330	9,475
14	Miscellaneous	5,000		5,000	5,000
15	Uniforms	8,000	5,959	13,000	13,000
16	Communications	7,200	9,799	7,200	7,200
17	Household	2,500		2,500	2,500
18	Vehicle Maintenance	12,500	3,142	32,500	32,500
19	Maintenance of Structures	5,400	5,144	5,400	5,400
20	Memberships	2,000	165	2,000	2,000
21	Office Expense	20,000	18,620	20,000	20,000
22	Public Outreach/Education	50,000	250	50,000	50,000
23	Professional Services	301,600	196,649	346,600	358,200
24	Green Waste	760,000	625,260	760,000	760,000
25	Training & Travel	10,000	6,370	10,000	10,000
26	Fuel	10,000	8,626	10,000	10,000
27	Equipment	10,000	27,789	10,000	10,000
29	Community Wildfire Prevention Grants	1,270,156	1,273,222	597,000	597,000
30	Wildfire Mitigation Projects	1,027,704	958,297	2,195,000	2,195,000
31	Wildfire Prevention Programs	160,000	15,950	160,000	175,000
32	Reserve Transfers	53,322		276,131	233,913
	TOTAL EXPENDITURES	\$ 4,611,858	\$ 3,986,318	\$ 5,642,000	\$ 5,642,000

TRUCKEE FIRE PROTECTION DISTRICT
TRUCKEE FIRE PROTECTION DISTRICT MEASURE T FINAL BUDGET 2025/2026

REVENUE	FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026	FINAL BUDGET 2025/2026
Taxes -			
4100- Measure T	\$ 3,629,312	\$ 3,600,000	\$ 3,600,000
	<u>\$ 3,629,312</u>	<u>\$ 3,600,000</u>	<u>\$ 3,600,000</u>
<i>On September 14, 2021, Measure T was passed by voters within the Truckee Fire Protection District. This measure levies a special tax of \$179 per parcel, per year, creating a dedicated source of local funding for wildfire prevention. The measure has an 8-year sunset, at which time it will need voter approval to continue. The first year of funding was received in 2022/2023.</i>			
Interest -			
4200 - Interest Income	\$ 20,000	\$ 40,000	\$ 40,000
<i>Interest earned from investment of reserve funds in Local Agency Investment Fund.</i>			
Miscellaneous Income -			
4450 -	\$ 1,000	\$ 1,000	\$ 1,000
Administrative Costs -			
4452 -	\$ 1,000	\$ 1,000	\$ 1,000
<i>Various administrative billings, such as records request fee</i>			
Grant Funds -			
4490-	\$ 305,000	\$ 800,000	\$ 800,000
<i>\$305k FYE 2025 was awarded from TTAD. \$800k FYE 2026 awarded from TTAD</i>			
Account Transfers -			
4540 - Transfer from Reserve Fund/Prior Grant Cycle	\$ 655,546	\$ 1,200,000	\$ 1,200,000
TOTAL REVENUE	<u>\$ 4,611,858</u>	<u>\$ 5,642,000</u>	<u>\$ 5,642,000</u>

TRUCKEE FIRE PROTECTION DISTRICT
TRUCKEE FIRE PROTECTION DISTRICT MEASURE T FINAL BUDGET 2025/2026

EXPENSES	FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026	FINAL BUDGET 2025/2026
PERSONNEL COSTS			
5000.03- Wildfire Prevention	\$ 428,954	\$ 554,481	\$ 564,607
5000.03- Administrative support staff	\$ 135,708	\$ 141,934	\$ 144,388

Salaries for full time, 40 hour employees of Measure T. Administrative Support personnel is 15% of the salary of District Administrative staff. As the Measure T programs gain more operational independence we are able to reduce the administrative support which was previously 20%. These administrative resources are necessary to support Measure T operations.

5004- Accrued Vacation Payout	\$ 2,500	\$ 2,500	\$ 2,500
5000.02- Full-time/Non-Exempt Overtime	\$ 5,647	\$ 6,964	\$ 7,090

Overtime occurs primarily from staffing community events, meetings, community education.

TOTAL FULL-TIME SALARIES	\$ 572,809	\$ 705,879	\$ 718,585
5005- Seasonal/Part-Time Salaries	\$ 112,719	\$ 174,164	\$ 175,882

Part-time duty personnel for wildfire prevention programs, inspections.

Public Employees Retirement System

5100 - 5 Full-time Employees	\$ 17,287	\$ 26,061	\$ 26,537
5100 - Administrative support staff	\$ 22,343	\$ 25,159	\$ 25,525
5105- Part-time PARS Employees	\$ 5,000	\$ 5,000	\$ 5,000
TOTAL RETIREMENT	\$ 44,630	\$ 56,220	\$ 57,062

The District contribution rate for Tier 2 "PEPRA" PERS employees for FY 25/26 is 4.7% for Miscellaneous. Tier 2 PEPRA employee contribution rates are approximately 1/2 of the normal costs at 12.5% Miscellaneous.

TRUCKEE FIRE PROTECTION DISTRICT
TRUCKEE FIRE PROTECTION DISTRICT MEASURE T FINAL BUDGET 2025/2026

EXPENSES	FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026	FINAL BUDGET 2025/2026
Group Insurance			
5200 - Medical - Full time	\$ 101,480	\$ 126,302	\$ 126,302
Admin support staff	\$ 18,620	\$ 23,631	\$ 23,631
5210 - Dental - Full time	\$ 4,871	\$ 5,572	\$ 5,572
Admin support staff	\$ 1,593	\$ 2,032	\$ 2,032
5213- Vision - Full time	\$ 1,275	\$ 1,595	\$ 1,595
Admin support staff	\$ 254	\$ 318	\$ 318
5214- Life, ADD/LTD - Full time	\$ 2,017	\$ 2,522	\$ 2,522
Admin support staff	\$ 403	\$ 504	\$ 504
TOTAL GROUP INSURANCE	\$ 130,515	\$ 162,476	\$ 162,476
Payroll Tax Liability			
5217 - FICA	\$ 9,940	\$ 12,671	\$ 12,970
TOTAL EMPLOYEE INSURANCE	\$ 140,455	\$ 175,236	\$ 175,445
<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>			
Post Retirement Health Benefits			
5209- Post Employment Health Plan	\$ 7,200	\$ 1,500	\$ 1,500
Post Employment Health Plan - Admin support	\$ 360	\$ 90	\$ 90
TOTAL POST RETIREMENT HEALTH BENEFITS	\$ 7,560	\$ 1,590	\$ 1,590

In 2018 the District established a Post Employment Health Plan (PEHP) in which Tier 3 employees make monthly contributions to be used for future qualified health care premiums or expenses and the District matches the contribution per participant, per month. Effective 1/1/25, employees hired after 7/2013, and employed on 1/1/25 are eligible for a new Tier of Post Employment Health Plan benefits.

TRUCKEE FIRE PROTECTION DISTRICT
TRUCKEE FIRE PROTECTION DISTRICT MEASURE T FINAL BUDGET 2025/2026

EXPENSES	FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026	FINAL BUDGET 2025/2026
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457 Retirement Account

5208-	Matching Contribution	\$ 8,640	\$ 15,000	\$ 15,000
	Admin support	\$ 1,620	\$ 2,250	\$ 2,250

Effective 1/1/25, as per the adoption of the TFPD MOU, the District will make a maximum matching 457(b) contribution in the amount of \$250 per month for each participating employee.

Worker's Compensation Insurance

5218-		\$ 8,045	\$ 9,330	\$ 9,475
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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 102%.

Miscellaneous

5300 -		\$ 5,000	\$ 5,000	\$ 5,000
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Miscellaneous expenses are broad in nature and may include community event participation, etc.

Uniforms

5312 -	Uniforms	\$ 5,000	\$ 10,000	\$ 10,000
	Class A Uniforms	\$ 3,000	\$ 3,000	\$ 3,000
TOTAL UNIFORMS		\$ 8,000	\$ 13,000	\$ 13,000

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

Communications

5330 -	Communications	\$ 7,200	\$ 7,200	\$ 7,200
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These accounts cover data/cellular services.

TRUCKEE FIRE PROTECTION DISTRICT
TRUCKEE FIRE PROTECTION DISTRICT MEASURE T FINAL BUDGET 2025/2026

EXPENSES	FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026	FINAL BUDGET 2025/2026
Household			
5340 - Household Expense	\$ 2,500	\$ 2,500	\$ 2,500
<i>This account provides for paper products , cleaning supplies,bottled water service, etc.</i>			
Vehicle Maintenance			
5416 - General	\$ 5,000	\$ 5,000	\$ 5,000
5417 - Lease of Vehicles	\$ 7,500	\$ 27,500	\$ 27,500
TOTAL VEHICLE MAINTENANCE	\$ 12,500	\$ 32,500	\$ 32,500
<i>This account covers seasonal lease & maintenance costs for vehicles. The District recognizes the importance of a well-maintained fleet and will adjust this budget category as needed.</i>			
Maintenance of Structures			
5420. - Downtown Measure T Office Stn. 91	\$ 5,400	\$ 5,400	\$ 5,400
<i>These accounts include cleaning, repairs & routine maintenance costs for facilities.</i>			
Memberships			
5500 -	\$ 2,000	\$ 2,000	\$ 2,000
<i>Includes membership costs to applicable organizations.</i>			
Office Expense			
5520 -	\$ 20,000	\$ 20,000	\$ 20,000
<i>This account covers paper & disposable supplies, postage, printing services, etc.</i>			
Public Outreach/Education/PR			
5530 -	\$ 50,000	\$ 50,000	\$ 50,000
<i>This account covers public relations, public outreach, media, and public education.</i>			

TRUCKEE FIRE PROTECTION DISTRICT
TRUCKEE FIRE PROTECTION DISTRICT MEASURE T FINAL BUDGET 2025/2026

EXPENSES	FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026	FINAL BUDGET 2025/2026
Professional Services			
5550- Legal	\$ 20,000	\$ 20,000	\$ 20,000
5552- Audit	\$ 4,000	\$ 4,000	\$ 4,000
5553- Consulting/Engineering (CFD Special Tax)	\$ 70,000	\$ 70,000	\$ 70,000
5554- County Administrative Cost - Taxes	\$ 60,000	\$ 60,000	\$ 60,000
5556- Medical Services	\$ 1,000	\$ 1,000	\$ 1,000
5558- Software Mgmt. - FireAside, Vibrant Planet, etc	\$ 109,400	\$ 109,400	\$ 121,000
5557- IT Maintenance	\$ 2,000	\$ 2,000	\$ 2,000
5570- Service Agreements	\$ 20,000	\$ 65,000	\$ 65,000
SCI Tax Administration	\$ 15,000	\$ 15,000	\$ 15,000
5559- HR Services-Testing, Background Checks, etc.	\$ 200	\$ 200	\$ 200
TOTAL PROFESSIONAL SERVICES	\$ 301,600	\$ 346,600	\$ 358,200

These accounts include the annual audit, County fees for the collection of taxes, legal services, tax administration by SCI Consulting, various software management and service agreement fees. Our projected software fees are for FireAside, Vibrant Planet, ParcelQuest, and ESRI. These programs are a vital part of performing our daily tasks. We have budgeted for consulting services related to our CWPP with SWCA, and service agreements with Ladriss.

Training

5600 -	\$ 10,000	\$ 10,000	\$ 10,000
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These accounts cover all required training/classes and certifications for wildfire prevention and forestry professionals.

Fuel

5630- Fuel	\$ 10,000	\$ 10,000	\$ 10,000
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These accounts cover fuel for wildfire prevention vehicles/apparatus. As of 1/1/2021, the District is participating in a cooperative fueling station with the Town of Truckee located at Stockrest Springs.

TRUCKEE FIRE PROTECTION DISTRICT
TRUCKEE FIRE PROTECTION DISTRICT MEASURE T FINAL BUDGET 2025/2026

EXPENSES	FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026	FINAL BUDGET 2025/2026
Green Waste			
5705.18- Pick Up Program	\$ 660,000	\$ 660,000	\$ 660,000
Firewise Dumpster	\$ 70,000	\$ 70,000	\$ 70,000
5705.16- Dumpster Rebate	\$ 30,000	\$ 30,000	\$ 30,000
TOTAL GREEN WASTE	\$ 760,000	\$ 760,000	\$ 760,000

This account covers our residential green waste pick up program in which residents can sign up to have green waste removed from their property throughout the season. Residents can also apply for a residential defensible space rebate in collaboration with Tahoe Truckee Sierra Disposal.

COMMUNITY WILDFIRE PREVENTION GRANTS

6406- Community Wildfire Prevention Grants	\$ 614,610	\$ 597,000	\$ 597,000
Prior Grant Cycle	\$ 655,546	\$ -	\$ -

WILDFIRE MITIGATION PROJECTS

5570.01- CWPP Implementation	\$ 927,702	\$ 2,095,000	\$ 2,095,000
5570.01- Critical Infrastructure	\$ 100,000	\$ 100,000	\$ 100,000
TOTAL WILDFIRE MITIGATION PROJECTS	\$ 2,297,858	\$ 2,792,000	\$ 2,792,000

This account covers forest fuels projects such as the implimentation of the Community Wildfire Protection Program (CWPP), vegetation manangement projects, evacuation planning, fuels reductions projects and other wildfire mitigation projects.

Wildfire Prevention Programs

5570.02- Dead Tree Fund	\$ 50,000	\$ 50,000	\$ 50,000
Home Hardening Rebates	\$ 75,000	\$ 75,000	\$ 75,000
Reflective Address Signage	\$ 15,000	\$	\$ 15,000
Elderly & Disabled Dspace	\$ 25,000	\$ 25,000	\$ 25,000
Biomass Studies & Solutions	\$ 10,000	\$ 10,000	\$ 10,000

TOTAL WILDFIRE PREVENTION PROGRAMS	\$ 175,000	\$ 160,000	\$ 175,000
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This account covers various proposed wildfire prevention and evacuation programs.

TRUCKEE FIRE PROTECTION DISTRICT
TRUCKEE FIRE PROTECTION DISTRICT MEASURE T FINAL BUDGET 2025/2026

EXPENSES	FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026	FINAL BUDGET 2025/2026
Equipment & Supplies			
6200 - General Equipment & Supplies	\$ 10,000	\$ 10,000	\$ 10,000
<i>This account covers the purchase of minor (expendable) equipment and supplies.</i>			
		0	
Transfer to Measure T Reserve Fund	\$ 53,322	\$ 276,131	\$ 233,913
TOTAL EXPENDITURES	\$ 4,626,858	\$ 5,642,000	\$ 5,642,000
DIFFERENCE REVENUE/EXPENDITURES			

**BEFORE THE BOARD OF DIRECTORS
OF THE
TRUCKEE FIRE PROTECTION DISTRICT**

RESOLUTION 18-2025

RESOLUTION TO ADOPT 2025/2026 FINAL BUDGET

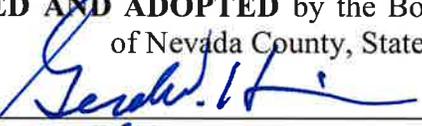
At their Regular Meeting held at 5:30 p.m. on September 16, 2025 in the Board Room of the Truckee Sanitary District located at 12304 Joerger Dr., Truckee, CA, the Board of Directors of the Truckee Fire Protection District of Nevada County adopted the following resolution.

WHEREAS, the Preliminary Budget of the Truckee Fire Protection District of Nevada County, for the fiscal year of July 1, 2025 to June 30, 2026 with revenues and expenditures in the amount nineteen million seven hundred eighty-six thousand seven hundred eighty-five dollars and no cents (\$19,786,785.00) prepared by the Administrative and Financial Services Director and reviewed by the Fire Chief and the Truckee Fire Protection District Board of Directors', and

WHEREAS, the Board of Directors of the Truckee Fire Protection District carefully reviewed and approved the Preliminary Budget on June 17, 2025,

NOW THEREFORE BE IT RESOLVED that on September 16, 2025, the Final Budget was reviewed and adopted for the fiscal year 2025/2026 with revenues and expenditures in the amount nineteen million seven hundred eighty-six thousand seven hundred eighty-five dollars and no cents (\$19,786,785.00).

PASSED AND ADOPTED by the Board of Directors of the Truckee Fire Protection District of Nevada County, State of California, September 16, 2025 by the following vote:

AYES:  **NOES:** _____

Gerald W. Herrick


Gary R. Botto


Erin E. Prado


Paul D. Wilford

ABSENT: Victor R. Hernandez

_____ **ABSTAIN:** _____

ATTESTED BY: 
Monica Skov, Clerk of the Board

DATED: September 26, 2025

**BEFORE THE BOARD OF DIRECTORS
OF THE
TRUCKEE FIRE PROTECTION DISTRICT**

RESOLUTION 19-2025

RESOLUTION TO ADOPT 2025/2026 MEASURE T FINAL BUDGET

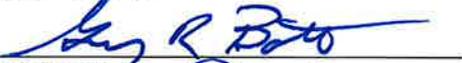
At their Regular Meeting held at 5:30 p.m. on September 16, 2025 in the Board Room of the Truckee Sanitary District located at 12304 Joerger Dr., Truckee, CA, the Board of Directors of the Truckee Fire Protection District of Nevada County adopted the following resolution.

WHEREAS, the Preliminary Budget of the Truckee Fire Protection District's Measure T, for the fiscal year of July 1, 2025 to June 30, 2026 with revenues and expenditures in the amount five million six hundred forty-two thousand dollars and no cents (\$5,642,000.00) prepared by the Administrative and Financial Services Director and reviewed by the Fire Chief and the Truckee Fire Protection District Board of Directors', and

WHEREAS, the Board of Directors of the Truckee Fire Protection District carefully reviewed and approved the Truckee Fire Protection District's Measure T Preliminary Budget on June 17, 2025,

NOW THEREFORE BE IT RESOLVED that on September 16, 2025, the Truckee Fire Protection District's Measure T Final Budget was reviewed and adopted for the fiscal year 2025/2026 with revenues and expenditures in the amount five million six hundred forty-two thousand dollars and no cents (\$5,642,000.00).

PASSED AND ADOPTED by the Board of Directors of the Truckee Fire Protection District of Nevada County, State of California, September 16, 2025 by the following vote:

AYES:  **NOES:** _____
Gerald W. Herrick
 _____
Gary R. Botto
 **ABSENT:** Victor R. Hernandez
Erin E. Prado
 _____
Paul D. Wilford
_____ **ABSTAIN:** _____

ATTESTED BY: 
Monica Skov, Clerk of the Board

DATED: September 16, 2025