

TRUCKEE FIRE PROTECTION DISTRICT WILDFIRE PREVENTION (MEASURE T) FINAL BUDGET 2023-2024



TRUCKEE FIRE PROTECTION DISTRICT MEASURE T FINAL BUDGET 2023/2024

	FYE 2023	FYE 2023	FYE 2024	FYE 2024
	Final Budget	Unaudited Actuals	Preliminary Budget	Final Budget
1 Taxes	\$ 3,700,000	\$ 3,428,172	\$ 3,600,000	\$ 3,600,000
2 Interest	10,000	8,945	10,000	10,000
3 Miscellaneous	1,000	0	1,000	1,000
4 Administrative Billings	1,000	5,729	1,000	1,000
5 Grants	0	50,000	0	0
6 Account Transfers	0	0	0	211,300
TOTAL INCOME	\$ 3,712,000	\$ 3,492,846	\$ 3,612,000	\$ 3,823,300
7 Permanent Salaries	575,635	577,813	614,395	599,462
8 Temporary/Part Time Salaries	134,203	45,418	165,270	137,091
9 Retirement	53,887	30,521	51,637	49,832
10 Employee Insurance Benefits & 457 Match	183,658	155,845	142,572	141,947
11 Post Retirement Health Benes	7,200	6,840	9,720	9,720
12 Workers Compensation Insurance	8,368	5,410	8,737	8,653
13 Miscellaneous	15,000	0	5,000	5,000
14 Uniforms	13,000	5,037	8,000	8,000
15 Communications	10,000	9,856	7,200	7,200
16 Household	2,500	725	2,500	2,500
17 General Liability Insurance	20,000	0	0	0
18 Equip Maint & Lease	7,700	0	7,000	7,000
19 Vehicle Maintenance	5,000	2,331	5,000	5,000
20 Maintenance of Structures	1,000	5,411	5,400	5,400
21 Memberships	2,000	885	2,000	2,000
22 Office Expense	3,000	13,489	20,000	20,000
23 Public Outreach/Education	0	0	50,000	50,000
24 Professional Services	263,500	170,817	353,400	352,600
25 Green Waste	600,000	344,883	685,000	685,000
26 Training & Travel	5,000	9,170	10,000	10,000
27 Fuel	30,000	2,265	10,000	10,000
28 Utilities	10,000	0	0	0
29 Equipment	33,995	20,823	10,000	5,595
30 Vehicle Purchase	100,000	0	0	100,000
31 Community Wildfire Prevention Grants	600,000	525,737	1,000,000	1,311,300
31 Forest Fuels Projects	140,000	0	140,000	140,000
32 Wildfire Prevention Programs	150,000	0	150,000	150,000
33 Reserve Transfers	737,354	591,924	149,168	0
TOTAL EXPENDITURES	\$ 3,712,000	\$ 2,525,199	\$ 3,612,000	\$ 3,823,300
Net Income	0	967,647	0	0

**TRUCKEE FIRE PROTECTION DISTRICT
2023/2024 FINAL BUDGET DETAIL
MEASURE T**

REVENUE	FINAL BUDGET 2022/2023	UNAUDITED ACTUALS 2022/2023	PRELIMINARY BUDGET 2023/2024	FINAL BUDGET 2023/2024
Taxes -				
4100- Measure T	\$ 3,700,000	\$ 3,608,172	\$ 3,600,000	\$ 3,600,000
	\$ 3,700,000	\$ 3,608,172	\$ 3,600,000	\$ 3,600,000
 <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 2023.</i>				
 Interest -				
4200 - Interest Income <i>Interest earned from investment of reserve funds in Local Agency Investment Fund.</i>	\$ 10,000	\$ 8,945	\$ 10,000	\$ 10,000
 Miscellaneous Income -				
4450 -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
 Administrative Costs -				
4452 - <i>Various administrative billings, such as records request fee</i>	\$ 1,000	\$ 5,729	\$ 1,000	\$ 1,000
 Grant Funds -				
4490- <i>The District may be awarded grant funds for various wildfire related programs</i>	\$ -	\$ 50,000	\$ -	\$ -
 Account Transfers -				
4540 - Transfer from Reserve Fund	\$ -	\$ -	\$ -	\$ 211,300
TOTAL REVENUE	\$ 3,712,000	\$ 3,672,846	\$ 3,612,000	\$ 3,823,300

**TRUCKEE FIRE PROTECTION DISTRICT
2023/2024 FINAL BUDGET DETAIL
MEASURE T**

EXPENSES	FINAL BUDGET 2022/2023	UNAUDITED ACTUALS 2022/2023	PRELIMINARY BUDGET 2023/2024	FINAL BUDGET 2023/2024
PERSONNEL COSTS				
Full Time Measure T Personnel				
5000.03- 1 Wildfire Prevention Manager	\$ 133,408	\$ 133,410	\$ 140,850	\$ 140,850
1 Wildfire Prevention Asst Manager/RFP	\$ 112,945	\$ 112,387	\$ 119,254	\$ 119,254
1 Administrative Asst.	\$ 31,518	\$ 30,388	\$ 64,116	\$ 64,116
1 Wildfire Prevention Specialist	\$ 70,644	\$ 88,227	\$ 80,315	\$ 80,315
<i>subtotal</i>	\$ 348,515	\$ 364,412	\$ 404,534	\$ 404,534
Administrative Support Personnel				
5000.03- 1 Fire Chief	\$ 40,068	\$ 40,073	\$ 41,763	\$ 41,763
1 Fire Marshall	\$ 29,451	\$ 29,452	\$ 30,336	\$ 30,336
1 PIO	\$ 27,885	\$ 26,682	\$ 28,170	\$ 28,170
1 Inspector	\$ 28,443	\$ 23,698	\$ -	\$ -
1 Administrative Officer	\$ 28,292	\$ 28,291	\$ 29,139	\$ 14,354
1 Finance Director	\$ 26,928	\$ 27,602	\$ 29,139	\$ 29,139
1 Fleet/Facilities Director	\$ 26,540	\$ 26,540	\$ 31,074	\$ 31,074
1 Fleet/Facilities Assistant	\$ 11,340	\$ 11,063	\$ 11,681	\$ 11,681
<i>subtotal</i>	\$ 218,946	\$ 213,401	\$ 201,301	\$ 186,517
 <i>Salaries for full time, 40 hour employees of Measure T. Administrative Support personnel is 20% of the salary of District administrative staff. These administrative resources are necessary to support Measure T operations. FY 23/24 reflects a 3% increase effective 1/1/2024.</i>				
5004- Vacation/Sick Leave Payout - All Personnel	\$ 2,500	\$ -	\$ 2,500	\$ 2,500
5000.02- Full-time Overtime	\$ 5,675	\$ -	\$ 6,058	\$ 5,911
 <i>Overtime occurs primarily from staffing community events, meetings, community education.</i>				
TOTAL FULL-TIME SALARIES	\$ 575,635	\$ 577,813	\$ 614,394	\$ 599,462

**TRUCKEE FIRE PROTECTION DISTRICT
2023/2024 FINAL BUDGET DETAIL
MEASURE T**

EXPENSES	FINAL BUDGET 2022/2023	UNAUDITED ACTUALS 2022/2023	PRELIMINARY BUDGET 2023/2024	FINAL BUDGET 2023/2024
5005- Seasonal/Part-Time Salaries	\$ 134,203	\$ 45,418	\$ 165,270	\$ 137,091
<i>Part-time duty personnel for wildfire prevention programs, inspections.</i>				
Public Employees Retirement System				
5100 - 4 Full-time Employees	\$ 16,450	\$ -	\$ 16,303	\$ 16,303
Administrative support staff	\$ 32,216	\$ 30,521	\$ 30,334	\$ 28,529
5103- Misc PEPRAs Unfunded Liability	\$ 220	\$ -	\$ -	\$ -
5105- Part-time PARS Employees	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
TOTAL RETIREMENT	\$ 53,887	\$ 30,521	\$ 51,637	\$ 49,832
<i>The District contribution rate for Tier 2 "PEPRA" PERS employees for FY 22/23 is 7.9% for Miscellaneous. Tier 2 PEPRA employee contribution rates are approximately 1/2 of the normal costs at 12% Miscellaneous.</i>				
Group Insurance				
5200 - Medical - Full time	\$ 108,700	\$ 109,038	\$ 85,793	\$ 85,793
Admin support staff	\$ 40,227	\$ 32,592	\$ 30,074	\$ 30,074
5210 - Dental - Full time	\$ 8,770		\$ 8,764	\$ 8,764
Admin support staff	\$ 3,034		\$ 2,157	\$ 2,157
5213- Vision - Full time	\$ 1,271		\$ 1,275	\$ 1,275
Admin support staff	\$ 509		\$ 381	\$ 381
5214- Life, ADD/LTD - Full time	\$ 2,017	\$ 1,760	\$ 2,017	\$ 2,017
Admin support staff	\$ 807		\$ 605	\$ 605
TOTAL GROUP INSURANCE	\$ 165,335	\$ 143,390	\$ 131,067	\$ 131,067

**TRUCKEE FIRE PROTECTION DISTRICT
2023/2024 FINAL BUDGET DETAIL
MEASURE T**

EXPENSES	FINAL BUDGET 2022/2023	UNAUDITED ACTUALS 2022/2023	PRELIMINARY BUDGET 2023/2024	FINAL BUDGET 2023/2024
Payroll Tax Liability				
5217 - FICA	\$ 10,293	\$ 5,747	\$ 11,305	\$ 10,680
State Unemployment Insurance	\$ 200	\$ -	\$ 200	\$ 200
	<u>\$ 10,493</u>	<u>\$ 5,747</u>	<u>\$ 11,505</u>	<u>\$ 10,880</u>
TOTAL EMPLOYEE INSURANCE	\$ 175,828	\$ 149,137	\$ 142,572	\$ 141,947
<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				
5207- Post Retirement Health Insurance Fund (OPEB)	\$ -	\$ -	\$ -	\$ -
5209- Post Employment Health Plan	\$ 5,400	\$ 5,400	\$ 7,200	\$ 7,200
Post Employment Health Plan - Admin support	\$ 1,800	\$ 1,440	\$ 2,520	\$ 2,520
TOTAL POST RETIREMENT HEALTH BENEFITS	\$ 7,200	\$ 6,840	\$ 9,720	\$ 9,720

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. Employees hired after 7/2013 comprise the 3rd benefit tier of Post Employment Health Plan benefits.

**TRUCKEE FIRE PROTECTION DISTRICT
2023/2024 FINAL BUDGET DETAIL
MEASURE T**

EXPENSES	FINAL BUDGET 2022/2023	UNAUDITED ACTUALS 2022/2023	PRELIMINARY BUDGET 2023/2024	FINAL BUDGET 2023/2024
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457 Retirement Account

5208-	Matching Contribution	\$ 5,400	\$ 5,034	\$ -	\$ -
	Admin support	\$ 2,430	\$ 1,674	\$ -	\$ -

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 maximum of \$180 per month.

Worker's Compensation Insurance

5218-		\$ 8,368	\$ 5,411	\$ 8,737	\$ 8,653
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Special District Risk Management Authority administers the District's Workers Compensation Insurance Program. Rates are determined by total payroll amounts, and the Districts Experience Modification Rate (MOD Rate), which is currently 88%. The payroll rates for FY23/24 are unchanged at 0.57% for Misc. payroll.

Miscellaneous

5300 -		\$ 15,000		\$ 5,000	\$ 5,000
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Miscellaneous expenses are broad in nature and may include community event participation, etc.

**TRUCKEE FIRE PROTECTION DISTRICT
2023/2024 FINAL BUDGET DETAIL
MEASURE T**

EXPENSES	FINAL BUDGET 2022/2023	UNAUDITED ACTUALS 2022/2023	PRELIMINARY BUDGET 2023/2024	FINAL BUDGET 2023/2024
Uniforms				
5312 - Uniforms	\$ 10,000	\$ 5,037	\$ 5,000	\$ 5,000
Class A Uniforms	\$ 3,000	\$ -	\$ 3,000	\$ 3,000
TOTAL UNIFORMS	\$ 13,000	\$ 5,037	\$ 8,000	\$ 8,000

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

Communications

5330 - Communications	\$ 10,000	\$ 9,856	\$ 7,200	\$ 7,200
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These accounts cover cell phones, equipment and related services.

Household

5340 - Household Expense	\$ 2,500	\$ 725	\$ 2,500	\$ 2,500
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This account provides for paper products , cleaning supplies,bottled water service, etc.

Insurance

5352 - General Liability	\$ 20,000	\$ -	\$ -	\$ -
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General liability insurance is for all District facilities and vehicles, and as a fiscally responsible District, Measure T is not proportionally charged with this expenditure. At any time, the District could engage in a risk evaluation which may result in an adjustment of policy values/rates during the fiscal year.

**TRUCKEE FIRE PROTECTION DISTRICT
2023/2024 FINAL BUDGET DETAIL
MEASURE T**

EXPENSES	FINAL BUDGET 2022/2023	UNAUDITED ACTUALS 2022/2023	PRELIMINARY BUDGET 2023/2024	FINAL BUDGET 2023/2024
Equipment Maintenance & Lease				
5414 - General Equipment	\$ -	\$ -	\$ -	\$ -
5417 - Lease of Equipment/Vehicles	\$ 7,700	\$ -	\$ 7,000	\$ 7,000
TOTAL EQUIPMENT MAINT. & LEASE	\$ 7,700	\$ -	\$ 7,000	\$ 7,000

These accounts cover the lease and maintenance contract for copiers, equipment maintenance, computer maintenance and lease payments for Wildfire Prevention vehicles.

Vehicle Maintenance

5416 - General	\$ 5,000	\$ 2,331	\$ 5,000	\$ 5,000
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This account covers maintenance costs for vehicles. The District recognizes the importance of a well-maintained fleet and will adjust this budget category as needed.

Maintenance of Structures

5420. - Downtown Measure T Office Stn. 91	\$ 1,000	\$ 5,411	\$ 5,400	\$ 5,400
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These accounts include repairs & routine maintenance costs for facilities.

Memberships

5500 -	\$ 2,000	\$ 885	\$ 2,000	\$ 2,000
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Includes membership costs to applicable organizations.

**TRUCKEE FIRE PROTECTION DISTRICT
2023/2024 FINAL BUDGET DETAIL
MEASURE T**

EXPENSES	FINAL BUDGET 2022/2023	UNAUDITED ACTUALS 2022/2023	PRELIMINARY BUDGET 2023/2024	FINAL BUDGET 2023/2024
Office Expense				
5520 -	\$ 3,000	\$ 13,489	\$ 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
<i>This account covers public relations, public outreach, and public education.</i>				
Professional Services				
5550- Legal	\$ 5,000	\$ 9,588	\$ 5,000	\$ 5,000
5552- Audit	\$ 4,000	\$ 3,600	\$ 4,000	\$ 4,000
5553- Consulting/Engineering (CFD Special Tax)	\$ 35,000	\$ 10,000	\$ 155,000	\$ 155,000
5554- County Administrative Cost - Taxes	\$ 60,000	\$ 43,134	\$ 60,000	\$ 60,000
5556- Medical Services	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
5558- Software Mgmt. - FireAside, Vibrant Planet, etc	\$ 129,100	\$ 40,094	\$ 89,200	\$ 90,400
5557- IT Maintenance	\$ 7,200	\$ -	\$ 2,000	\$ 2,000
5570- Service Agreements	\$ 5,000	\$ 62,381	\$ 20,000	\$ 20,000
SCI Tax Administration	\$ 17,000		\$ 17,000	\$ 15,000
5559- HR Services-Testing, Background Checks, etc.	\$ 200	\$ 2,019	\$ 200	\$ 200
TOTAL PROFESSIONAL SERVICES	\$ 263,500	\$ 170,817	\$ 353,400	\$ 352,600

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 Ladris.

**TRUCKEE FIRE PROTECTION DISTRICT
2023/2024 FINAL BUDGET DETAIL
MEASURE T**

EXPENSES	FINAL BUDGET 2022/2023	UNAUDITED ACTUALS 2022/2023	PRELIMINARY BUDGET 2023/2024	FINAL BUDGET 2023/2024
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Training

5600 -	\$ 5,000	\$ 9,170	\$ 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	\$ 30,000	\$ 2,265	\$ 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. One of the key benefits of the new station includes the ability to adopt renewable diesel, which is better for the environment. The District purchases fuel at State Department of Governmental Services contract rates. Fuel costs fluctuate annually based on per gallon fuel costs, call volume, and vehicle mileage.

**TRUCKEE FIRE PROTECTION DISTRICT
2023/2024 FINAL BUDGET DETAIL
MEASURE T**

EXPENSES	FINAL BUDGET 2022/2023	UNAUDITED ACTUALS 2022/2023	PRELIMINARY BUDGET 2023/2024	FINAL BUDGET 2023/2024
Utilities				
5640.91 - Downtown Measure T Station 91	\$ 10,000	\$ -	\$ -	\$ -
<i>Includes water, electricity, gas, disposal, internet and misc. utility costs associated with Station 91. As a fiscally responsible District, Measure T is located in Station 91 and therefore is not proportionally charged with this expenditure.</i>				
Green Waste				
5705.18- Pick Up Program	\$ 550,000	\$ 316,267	\$ 605,000	\$ 605,000
5705.16- Dumpster Rebate/Firewise Dumpster	\$ 50,000	\$ 28,616	\$ 80,000	\$ 80,000
TOTAL GREEN WASTE	\$ 600,000	\$ 344,883	\$ 685,000	\$ 685,000

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.

**TRUCKEE FIRE PROTECTION DISTRICT
2023/2024 FINAL BUDGET DETAIL
MEASURE T**

EXPENSES	FINAL BUDGET 2022/2023	UNAUDITED ACTUALS 2022/2023	PRELIMINARY BUDGET 2023/2024	FINAL BUDGET 2023/2024
FOREST FUELS PROJECTS				
5570.01- CWPP Implimentation	\$ 100,000	\$ -	\$ 100,000	\$ 100,000
5570.01- Critical Infrastructure	\$ 40,000	\$ -	\$ 40,000	\$ 40,000
6406- Community Wildfire Prevention Grants	\$ 600,000	\$ 525,737	\$ 1,000,000	\$ 1,100,000
- Prior Grant Cycle	\$ -		\$ -	\$ 211,300
TOTAL FOREST FUELS PROJECTS	\$ 740,000	\$ 525,737	\$ 1,140,000	\$ 1,451,300
<i>This account covers forest fuels projects such as the implimentation of the Community Wildfire Protection Program (CWPP) and grants to other agencies/stakeholders for forest fuels reduction projects.</i>				
Wildfire Prevention Programs				
5570.02- Dead Tree Fund	\$ 20,000	\$ -	\$ 20,000	\$ 20,000
Home Hardening Rebates	\$ 10,000	\$ -	\$ 75,000	\$ 75,000
Evacuation Planning	\$ 75,000	\$ -	\$ 10,000	\$ 10,000
Elderly & Disabled Dspace	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
Biomass Studies & Solutions	\$ 40,000	\$ -	\$ 40,000	\$ 40,000
TOTAL WILDFIRE PREVENTION PROGRAMS	\$ 150,000	\$ -	\$ 150,000	\$ 150,000
<i>This account covers various proposed wildfire prevention and evacuation programs.</i>				
Equipment & Supplies				
6200 - General Equipment & Supplies	\$ 33,995	\$ 20,822	\$ 10,000	\$ 5,595
<i>These accounts cover the purchase of both accountable (over \$5000) and minor (expendable) equipment and supplies.</i>				
Vehicle Purchase	\$ 100,000	\$ -	\$ -	\$ 100,000
Transfer to Measure T Reserve Fund	\$ 145,429	\$ -	\$ 149,168	\$ -
Reimbursement to District Reserve Fund FY 21/22	\$ 591,925	\$ 591,925	\$ -	\$ -
TOTAL EXPENDITURES	\$ 3,712,000	\$ 2,525,199	\$ 3,612,000	\$ 3,823,300
DIFFERENCE REVENUE/EXPENDITURES		\$ -		