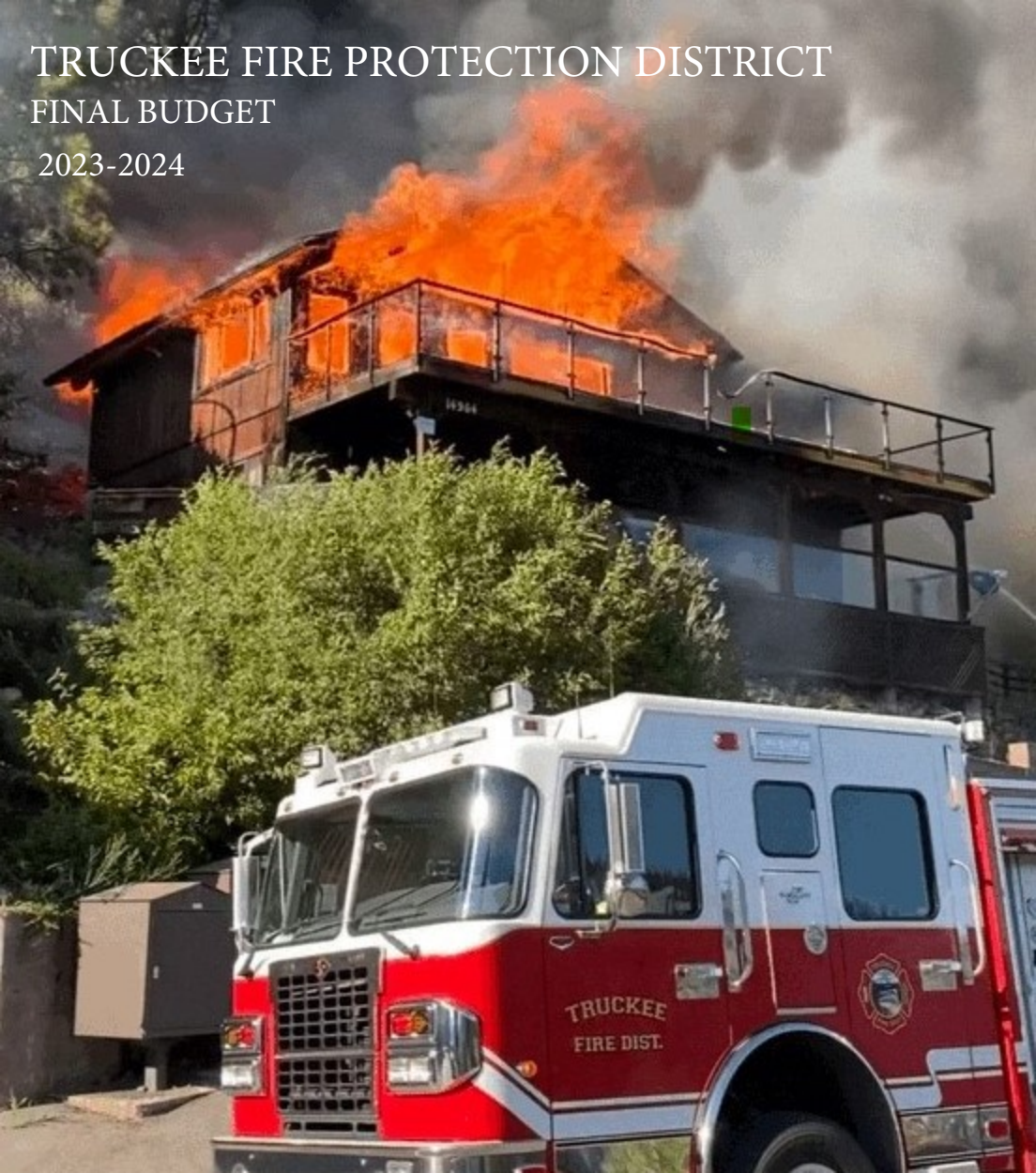


TRUCKEE FIRE PROTECTION DISTRICT
FINAL BUDGET
2023-2024



TRUCKEE FIRE PROTECTION DISTRICT FINAL BUDGET 2023/2024				
	FYE 2023	FYE 2023	FYE 2024	FYE 2024
	Final Budget	Unaudited Actuals	Preliminary Budget	Final Budget
1 Taxes	\$ 10,552,773	11,376,237	11,678,919	\$ 11,678,919
2 Fire Suppression Benefit Assessment	1,404,391	1,493,925	1,444,200	1,444,200
3 Interest	25,000	58,369	60,000	60,000
4 Rents	32,976	30,642	35,000	35,000
5 Emergency Incident Reimbursements	20,000	98,726	20,000	20,000
6 Non-Emergency Reimbursements	20,000	97,266	20,000	20,000
7 Inspections - Sprinklers, alarms, plans, STR	285,000	367,246	335,000	335,000
8 Miscellaneous	2,000	39,314	2,000	2,000
9 Sale of Fixed Assets	5,000	1	5,000	5,000
10 Administrative Billings	5,000	6,748	5,000	5,000
11 Placer County Programs	0	0	0	0
12 Grants	0	219,140	0	0
13 Ambulance Revenue	2,665,500	3,188,794	2,945,000	2,945,000
14 GEMT Reimbursements	0	460,035	0	0
15 Account Transfers	0	0	0	0
TOTAL INCOME	\$ 15,017,639	\$ 17,436,443	\$ 16,550,119	\$ 16,550,119
16 Permanent Salaries	7,207,440	6,921,580	7,563,814	7,403,187
17 Temporary/Part Time Salaries	88,294	18,686	129,912	129,912
18 Retirement	2,225,019	1,987,205	2,072,880	2,026,883
19 Employee Insurance Benefits & 457 Match	1,628,730	1,421,964	1,723,118	1,659,870
20 Post Retirement Health Benes	557,124	472,184	588,072	615,072
21 Workers Compensation Insurance	348,966	312,983	377,450	374,427
22 Miscellaneous	15,000	11,557	20,000	20,000
23 Uniforms/Protective Clothing	51,000	94,115	82,000	82,000
24 Communications	247,550	178,923	295,000	295,000
25 Household	25,000	25,786	40,000	40,000
26 General Liability Insurance	115,000	105,170	125,000	125,000
27 Equip Maint & Lease	103,850	57,078	122,850	119,850
28 Vehicle Maintenance	223,656	180,950	250,000	250,000
29 Maintenance of Structures	220,200	140,020	110,700	137,700
30 Memberships	26,000	26,502	25,138	25,138
31 Medical Supplies	80,000	98,342	100,000	100,000
32 Office Expense	15,000	13,171	15,000	15,000
33 Publications	6,000	5,793	6,000	6,000
34 Professional Services	425,720	447,681	475,100	523,206
35 Training & Travel	81,000	76,397	108,500	108,500
36 CERT Team Expense	2,100	0	2,100	2,100
37 Fuel	112,000	119,461	130,000	130,000
38 Utilities	137,000	156,925	159,000	159,000
39 Prevention	95,000	80,990	65,000	65,000
40 Equipment	292,990	309,914	327,000	322,000
41 Ambulance Billing Service	110,000	140,230	150,000	150,000
42 Ambulance Bad Debt	500,000	880,138	710,915	710,915
43 Medic/Engine/Utility Purchase	0	0	290,570	290,570
44 New Vehicle	0	0	0	0
45 GEMT Modification	78,000	148,301.66	75,000	75,000
46 Capital Improvement Plan	0	1,000,000	410,000	588,789
TOTAL EXPENDITURES	\$ 15,017,639	\$ 15,432,047	\$ 16,550,119	\$ 16,550,119
	\$ -	2,004,396	0	\$ 0

**TRUCKEE FIRE PROTECTION DISTRICT
2023/2024 FINAL BUDGET DETAIL
GENERAL FUND**

REVENUE	FINAL BUDGET 2022/2023	UNAUDITED ACTUALS 2022/2023	PRELIMINARY BUDGET 2023/2024	FINAL BUDGET 2023/2024
Taxes -				
4110 - Secured property tax	\$ 10,103,844	\$ 10,916,356	\$ 11,308,068	\$ 11,308,068
4101- Redevelopment	\$ 250,000	\$ 359,904	\$ 250,000	\$ 250,000
4170 - Direct Charges	\$ 198,929	\$ 99,977	\$ 120,850	\$ 120,850
	<u>\$ 10,552,773</u>	<u>\$ 11,376,237</u>	<u>\$ 11,678,919</u>	<u>\$ 11,678,919</u>
4170.00.01 - Fire Suppression Benefit Assessment	\$ 1,404,391	\$ 1,493,925	\$ 1,444,200	\$ 1,444,200
<i>Fire Suppression Benefit Assessment - approved 3/21/2008, funds fire suppression services, salary & benefits for firefighters, property inspections, firefighting equipment & apparatus, emergency communications, and evacuation programs. The Assessment is increased 3% each year.</i>				
Total Tax Revenue	<u>\$ 11,957,164</u>	<u>\$ 12,870,162</u>	<u>\$ 13,123,119</u>	<u>\$ 13,123,119</u>
Interest -				
4200 - Interest Income	\$ 25,000	\$ 58,369	\$ 60,000	\$ 60,000

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

**TRUCKEE FIRE PROTECTION DISTRICT
2023/2024 FINAL BUDGET DETAIL
GENERAL FUND**

REVENUE	FINAL BUDGET 2022/2023	UNAUDITED ACTUALS 2022/2023	PRELIMINARY BUDGET 2023/2024	FINAL BUDGET 2023/2024
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Rents -					
4300 -	Rental Income - Resident Firefighters at Stn. 93, 94, 98	\$ 32,976	\$ 30,642	\$ 35,000	\$ 35,000

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	\$ 98,726	\$ 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.

Non-Emergency Reimbursements -					
4430 -	Other non-emergency reimbursements	\$ 20,000	\$ 97,266	\$ 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
2023/2024 FINAL BUDGET DETAIL
GENERAL FUND**

REVENUE	FINAL BUDGET 2022/2023	UNAUDITED ACTUALS 2022/2023	PRELIMINARY BUDGET 2023/2024	FINAL BUDGET 2023/2024
Prevention Fees				
4440- Inspections for sprinklers, alarms	\$ 75,000	\$ 77,634	\$ 75,000	\$ 75,000
4440-02 Inspections for short-term rentals	\$ 150,000	\$ 232,451	\$ 200,000	\$ 200,000
4441- Plan review/checks	\$ 60,000	\$ 57,160	\$ 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 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	\$ 39,314	\$ 2,000	\$ 2,000
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Cal Card membership reimbursement, etc.

Sale of Fixed Assets -

4460-	\$ 5,000	\$ 1	\$ 5,000	\$ 5,000
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Sale of Fixed Assets

**TRUCKEE FIRE PROTECTION DISTRICT
2023/2024 FINAL BUDGET DETAIL
GENERAL FUND**

REVENUE	FINAL BUDGET 2022/2023	UNAUDITED ACTUALS 2022/2023	PRELIMINARY BUDGET 2023/2024	FINAL BUDGET 2023/2024
Administrative Billings -				
4452 -	\$ 5,000	\$ 6,748	\$ 5,000	\$ 5,000
<i>Various administrative billings, such as records request fee</i>				
Grant Funds -				
4486 -	\$ -	\$ 219,140		\$ -
<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	\$ 4,070,000	\$ 4,953,800	\$ 4,500,000	\$ 4,500,000
4602- Collection Account Recovery	\$ 20,000	\$ 29,625	\$ 20,000	\$ 20,000
4601 - Contractual Write-offs	\$ (1,424,500)	\$ (1,794,630)	\$ (1,575,000)	\$ (1,575,000)
	<u>\$ 2,665,500</u>	<u>\$ 3,188,794</u>	<u>\$ 2,945,000</u>	<u>\$ 2,945,000</u>

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

**TRUCKEE FIRE PROTECTION DISTRICT
2023/2024 FINAL BUDGET DETAIL
GENERAL FUND**

REVENUE	FINAL BUDGET 2022/2023	UNAUDITED ACTUALS 2022/2023	PRELIMINARY BUDGET 2023/2024	FINAL BUDGET 2023/2024
4650- GEMT Reimbursements	\$ -	\$ 460,035	\$ -	\$ -
<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>				
Account Transfers -				
4540 - Transfer from Reserve Fund	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 15,017,639	\$ 17,436,442	\$ 16,550,119	\$ 16,550,119

**TRUCKEE FIRE PROTECTION DISTRICT
2023/2024 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2022/2023	UNAUDITED ACTUALS 2022/2023	PRELIMINARY BUDGET 2023/2024	FINAL BUDGET 2023/2024
PERSONNEL COSTS				
5000 - Shift Employees -Full Time Operations				
3 Battalion Chiefs	\$ 431,472	\$ 424,434	\$ 451,566	\$ 451,566
12 Captains	\$ 1,515,196	\$ 1,481,701	\$ 1,596,006	\$ 1,596,006
27 ALS Firefighters	\$ 3,098,322	\$ 2,505,958	\$ 3,015,078	\$ 3,015,078
<i>Subtotal</i>	\$ 5,044,990	\$ 4,412,093	\$ 5,062,650	\$ 5,062,650
5002- 40-Hour Employees				
1 Fire Chief/Emeritus (2022)	\$ 305,238	\$ 340,532	\$ 208,814	\$ 208,814
1 Divison Chief-Operations	\$ 159,448	\$ 158,574	\$ 167,414	\$ 167,414
1 Fire Marshal	\$ 147,256	\$ 147,258	\$ 151,678	\$ 151,678
2 Fire Prevention Specialists	\$ 142,214	\$ 118,490	\$ 150,155	\$ 150,155
1 Administrative BC	\$ 277,071	\$ 252,776	\$ 140,850	\$ 140,850
1 Administrative Services Director/Admin Officer	\$ 141,459	\$ 141,456	\$ 295,779	\$ 233,669
1 Finance Director	\$ 138,012	\$ 138,012	\$ 145,697	\$ 71,772
1 Administrative Asst.	\$ 59,244	\$ 63,840	\$ 64,116	\$ 64,116
1 Fleet/Facility Director	\$ 132,701	\$ 132,702	\$ 140,107	\$ 140,107
1 Fleet Mechanic	\$ -	\$ -	\$ 118,755	\$ 94,164
1 Fleet/Facility Assistant	\$ 55,309	\$ 55,314	\$ 58,403	\$ 58,403
<i>Subtotal</i>	\$ 1,557,951	\$ 1,548,954	\$ 1,641,767	\$ 1,481,139
5004- Vacation/Sick Leave Payout - All Personnel	\$ 100,000	\$ 42,779	\$ 100,000	\$ 100,000
5000.02- Full-time Overtime	\$ 504,499	\$ 917,755	\$ 759,397	\$ 759,397
<i>Full-time salaries account for line staff and 40 hour employees. FY 23/24 reflects a 3% increase effective 1/1/2024. 20% of administrative staff costs will be borne by Measure T for the administrative functions needed to support the Wildfire Prevention Division.</i>				
<i>Overtime occurs primarily from emergency incident staffing, required trainings, and the maintenance of daily minimum staffing level.</i>				
TOTAL FULL-TIME SALARIES	\$ 7,207,440	\$ 6,921,581	\$ 7,563,814	\$ 7,403,187

**TRUCKEE FIRE PROTECTION DISTRICT
2023/2024 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2022/2023	UNAUDITED ACTUALS 2022/2023	PRELIMINARY BUDGET 2023/2024	FINAL BUDGET 2023/2024
5005- Seasonal/Part-Time Salaries	\$ 73,294	\$ 10,386	\$ 114,912	\$ 114,912
<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	\$ 8,300	\$ 15,000	\$ 15,000
<i>Board members (5) are paid \$100 per meeting/maximum \$600 per month</i>				
TOTAL PART-TIME SALARIES	\$ 88,294	\$ 18,686	\$ 129,912	\$ 129,912
Public Employees Retirement System				
5100 - Safety Employees	\$ 1,030,018	\$ 1,035,678	\$ 1,033,337	\$ 1,033,337
5103- Safety Unfunded Liability	\$ 925,000	\$ 906,888	\$ 910,000	\$ 880,000
Additional Discretionary Payment - 115 Trust	\$ 150,000	\$ -	\$ -	\$ -
5101- Miscellaneous Employees	\$ 43,002	\$ (24,473)	\$ 56,543	\$ 43,546
5104- Miscellaneous Unfunded Liability	\$ 72,000	\$ 69,079	\$ 68,000	\$ 65,000
5105- Part-time PARS Employees	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
TOTAL RETIREMENT	\$ 2,225,020	\$ 1,987,172	\$ 2,072,880	\$ 2,026,883

**TRUCKEE FIRE PROTECTION DISTRICT
2023/2024 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2022/2023	UNAUDITED ACTUALS 2022/2023	PRELIMINARY BUDGET 2023/2024	FINAL BUDGET 2023/2024
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The District contribution rates for Tier 1 Classic PERS employees for FY 23/24 are 27.17% for Safety and 17.84% 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 14.5% for Safety and 9.05% 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 \$880,000 for Safety, \$65,000 for Miscellaneous.

**TRUCKEE FIRE PROTECTION DISTRICT
2023/2024 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2022/2023	UNAUDITED ACTUALS 2022/2023	PRELIMINARY BUDGET 2023/2024	FINAL BUDGET 2023/2024
Group Insurance				
5200 - Medical - Active	\$ 1,300,421	\$ 1,144,432	\$ 1,366,369	\$ 1,309,039
5210 - Dental	\$ 101,680	\$ 86,304	\$ 98,801	\$ 96,612
5213- Vision	\$ 17,007	\$ 12,340	\$ 16,174	\$ 15,854
5214- Life, AD&D & LTD	\$ 26,694	\$ 16,195	\$ 25,264	\$ 25,264
TOTAL GROUP INSURANCE	\$ 1,445,802	\$ 1,259,271	\$ 1,506,609	\$ 1,446,770
Payroll Tax Liability				
5217 - FICA	\$ 105,788	\$ 106,239	\$ 111,559	\$ 109,230
State Unemployment Insurance	\$ 1,000	\$ 483	\$ 1,000	\$ 1,000
	\$ 106,788	\$ 106,722	\$ 112,559	\$ 110,230
TOTAL EMPLOYEE INSURANCE	\$ 1,552,590	\$ 1,365,993	\$ 1,619,168	\$ 1,557,000

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
2023/2024 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2022/2023	UNAUDITED ACTUALS 2022/2023	PRELIMINARY BUDGET 2023/2024	FINAL BUDGET 2023/2024
Post Retirement Health Benefits				
5207- Post Retirement Health Insurance Fund (OPEB)	\$ 75,000	\$ -	\$ -	\$ -
5209- Post Employment Health Plan	\$ 54,000	\$ 57,750	\$ 59,400	\$ 59,400
5206- Medical - Retired	\$ 428,124	\$ 414,434	\$ 528,672	\$ 555,672
TOTAL POST RETIREMENT HEALTH BENEFITS	\$ 557,124	\$ 472,184	\$ 588,072	\$ 615,072

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	\$ 76,140	\$ 55,971	\$ 103,950	\$ 102,870
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Effective 1/1/21, as per the adoption of the TFPD MOU, the District will make a matching 457(b) contribution in the amount of \$45 per month for each participating employee. This amount will increase each January of the fiscal year in the amount of \$45 per month, up to a maximum of \$180 per month.

**TRUCKEE FIRE PROTECTION DISTRICT
2023/2024 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2022/2023	UNAUDITED ACTUALS 2022/2023	PRELIMINARY BUDGET 2023/2024	FINAL BUDGET 2023/2024
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Worker's Compensation Insurance

5218-	\$ 348,966	\$ 312,983	\$ 377,450	\$ 374,427
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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 FY23/24 are unchanged at 5.84% for Safety payroll and 0.57% for Misc. payroll.

Miscellaneous

5300 -	\$ 15,000	\$ 11,661	\$ 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	\$ 18,000	\$ 27,453	\$ 24,000	\$ 24,000
5312 - Uniforms	\$ 30,000	\$ 66,662	\$ 40,000	\$ 40,000
5313- Uniforms - PT	\$ -	\$ -	\$ 8,000	\$ 8,000
5318- Uniforms - CERT - see CERT section	\$ -	\$ -	\$ -	\$ -
Class A Uniforms	\$ 3,000	\$ -	\$ 10,000	\$ 10,000
TOTAL UNIFORMS	\$ 51,000	\$ 94,115	\$ 82,000	\$ 82,000

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

**TRUCKEE FIRE PROTECTION DISTRICT
2023/2024 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2022/2023	UNAUDITED ACTUALS 2022/2023	PRELIMINARY BUDGET 2023/2024	FINAL BUDGET 2023/2024
Communications				
5330 - Communications	\$ 37,550	\$ 29,648	\$ 45,000	\$ 45,000
5331 - Dispatch Services	\$ 210,000	\$ 149,275	\$ 250,000	\$ 250,000
TOTAL COMMUNICATIONS	\$ 247,550	\$ 178,923	\$ 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.

Household

5340 - Household Expense	\$ 25,000	\$ 25,786	\$ 40,000	\$ 40,000
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This account provides for paper products , carpet service, shop towels, station cleaning supplies, laundry supplies, bottled water service, etc.

Insurance

5352 - General Property & Liability	\$ 115,000	\$ 105,170	\$ 125,000	\$ 125,000
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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.

**TRUCKEE FIRE PROTECTION DISTRICT
2023/2024 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2022/2023	UNAUDITED ACTUALS 2022/2023	PRELIMINARY BUDGET 2023/2024	FINAL BUDGET 2023/2024
Equipment Maintenance & Lease				
5414 - General Equipment Maintenance	\$ 72,100	\$ 38,161	\$ 91,100	\$ 91,100
5414.18- EMS Equipment Maintenance	\$ 10,000	\$ 13,174	\$ 10,000	\$ 10,000
Hose/Ladder Testing	\$ 11,500	\$ -	\$ 11,500	\$ 11,500
5414.17- Hazardous Materials Equipment Maintenance	\$ 3,000	\$ -	\$ 3,000	\$ -
5414.20- ROV Equipment Maintenance	\$ 750	\$ 328	\$ 750	\$ 750
5415- Shop Equipment Maintenance	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
5417 - Lease of Equipment	\$ 4,500	\$ 5,416	\$ 4,500	\$ 4,500
TOTAL EQUIPMENT MAINT. & LEASE	\$ 103,850	\$ 57,078	\$ 122,850	\$ 119,850

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 ROV equipment maintenance.

Vehicle Maintenance

5416 - General	\$ 198,656	\$ 137,501	\$ 225,000	\$ 225,000
5416.18- EMS Vehicles	\$ 25,000	\$ 43,449	\$ 25,000	\$ 25,000
	\$ 223,656	\$ 180,950	\$ 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.

**TRUCKEE FIRE PROTECTION DISTRICT
2023/2024 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2022/2023	UNAUDITED ACTUALS 2022/2023	PRELIMINARY BUDGET 2023/2024	FINAL BUDGET 2023/2024
Maintenance of Structures				
5420. -				
Downtown Administration/Prevention, Stn. 91	\$ 17,200	\$ 10,881	\$ 18,200	\$ 18,200
Gateway, Station 92	\$ 64,000	\$ 26,925	\$ 25,500	\$ 25,500
Donner Lake, Station 93 (residence station)	\$ 39,000	\$ 13,783	\$ 21,000	\$ 48,000
Tahoe Donner, Station 94 (residence station)	\$ 38,000	\$ 13,584	\$ 6,500	\$ 6,500
Glenshire, Station 95	\$ 26,000	\$ 25,050	\$ 6,000	\$ 6,000
Truckee Tahoe Airport, Station 96	\$ 17,000	\$ 20,087	\$ 7,000	\$ 7,000
Soda Springs, Station 97	\$ 5,000	\$ 17,302	\$ 20,000	\$ 20,000
Serene Lakes, Station 98 (residence station)	\$ 14,000	\$ 12,408	\$ 6,500	\$ 6,500
TOTAL MAINTENANCE OF STRUCTURES	\$ 220,200	\$ 140,020	\$ 110,700	\$ 137,700

These accounts include repairs & routine maintenance costs for all District facilities. Station 93 - driveway replacement; Driveway sealing at each station, snow removal, and other miscellaneous repairs.

**TRUCKEE FIRE PROTECTION DISTRICT
2023/2024 FINAL BUDGET DETAIL
GENERAL FUND**

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

5500 -	\$ 26,000	\$ 26,502	\$ 25,138	\$ 25,138
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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 -	\$ 80,000	\$ 98,342	\$ 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	\$ 13,171	\$ 15,000	\$ 15,000
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This account covers District paper & disposable supplies, postage, bank fees, printing services, etc.

Publications

5530 -	\$ 6,000	\$ 5,793	\$ 6,000	\$ 6,000
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This account covers noticing of Board business and legal notices.

**TRUCKEE FIRE PROTECTION DISTRICT
2023/2024 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2022/2023	UNAUDITED ACTUALS 2022/2023	PRELIMINARY BUDGET 2023/2024	FINAL BUDGET 2023/2024
Professional Services				
5550- Legal	\$ 35,000	\$ 20,363	\$ 35,000	\$ 35,000
5552- Audit	\$ 20,000	\$ 20,900	\$ 21,000	\$ 21,000
5553- Consulting/Engineering (CFD Special Tax)	\$ 25,000	\$ 13,311	\$ 25,000	\$ 25,000
5554- County Administrative Cost - Taxes	\$ 187,000	\$ 165,796	\$ 187,000	\$ 187,000
5555- LAFCo Allocation	\$ 11,550	\$ 11,544	\$ 11,550	\$ 13,956
5556- Medical Services	\$ 15,000	\$ 16,485	\$ 18,000	\$ 45,000
5558- Software Mgmt. - ESO, Lexipol, Sage Accounting, etc.	\$ 42,650	\$ 50,266	\$ 55,050	\$ 55,750
5557- Website/Social Media/IT Maint.	\$ 36,000	\$ 66,506	\$ 48,000	\$ 48,000
Off Site Data Storage/Maint.	\$ 4,520	\$ -	\$ 2,000	\$ 2,000
5560- Payroll Services/ACA Monitoring	\$ 12,000	\$ 12,631	\$ 15,000	\$ 30,000
5570- Other Professional Services	\$ 10,000	\$ 42,496	\$ 30,500	\$ 30,500
Direct Charge Tax Administration	\$ 17,000	\$ 19,982	\$ 17,000	\$ 20,000
5559- HR Services-Testing, Background Checks, etc.	\$ 10,000	\$ 7,262	\$ 10,000	\$ 10,000
TOTAL PROFESSIONAL SERVICES	\$ 425,720	\$ 447,541	\$ 475,100	\$ 523,206

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
2023/2024 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2022/2023	UNAUDITED ACTUALS 2022/2023	PRELIMINARY BUDGET 2023/2024	FINAL BUDGET 2023/2024
Training				
5600 - Line Staff	\$ 64,000	\$ 70,813	\$ 84,000	\$ 84,000
ARFF	\$ 5,000	\$ -	\$ 7,500	\$ 7,500
ROV	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
5609- Administration/Prevention	\$ 8,000	\$ 5,511	\$ 13,000	\$ 13,000
5601- Board of Directors	\$ 3,000		\$ 3,000	\$ 3,000
	\$ 81,000	\$ 76,325	\$ 108,500	\$ 108,500

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 (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
2023/2024 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2022/2023	UNAUDITED ACTUALS 2022/2023	PRELIMINARY BUDGET 2023/2024	FINAL BUDGET 2023/2024
Fuel				
5630- Fuel	\$ 80,000	\$ 89,161	\$ 100,000	\$ 100,000
5630.18- EMS Transfers	\$ 2,000	\$ 680		
5630.00.96 Station 96 Bulk Fuel	\$ -	\$ -	\$ -	\$ -
5630.00.97 Station 97 Bulk Fuel	\$ 30,000	\$ 29,620	\$ 30,000	\$ 30,000
TOTAL FUEL	\$ 112,000	\$ 119,461	\$ 130,000	\$ 130,000

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 fluctuate annually based on per gallon fuel costs, call volume, and vehicle mileage.

Utilities

5640.91 - Downtown Admin./Prevention, Station 91	\$ 10,000	\$ 10,399	\$ 12,000	\$ 12,000
5640.92 - Gateway, Station 92	\$ 33,000	\$ 37,522	\$ 35,000	\$ 35,000
5640.93 - Donner Lake, Station 93 (residence station)	\$ 9,000	\$ 9,698	\$ 10,000	\$ 10,000
5640.94 - Tahoe Donner, Station 94 (residence station)	\$ 8,000	\$ 8,152	\$ 10,000	\$ 10,000
5640.95 - Glenshire, Station 95	\$ 17,000	\$ 17,298	\$ 20,000	\$ 20,000
5640.96 - Truckee Tahoe Airport, Station 96	\$ 35,000	\$ 45,140	\$ 37,000	\$ 37,000
5640.97 - Soda Springs, Station 97	\$ 13,000	\$ 23,649	\$ 20,000	\$ 20,000
5640.98 - Serene Lakes, Station 98 (residence station)	\$ 12,000	\$ 5,067	\$ 15,000	\$ 15,000
TOTAL UTILITIES	\$ 137,000	\$ 156,925	\$ 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.

**TRUCKEE FIRE PROTECTION DISTRICT
2023/2024 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2022/2023	UNAUDITED ACTUALS 2022/2023	PRELIMINARY BUDGET 2023/2024	FINAL BUDGET 2023/2024
Prevention				
5700- Prevention	\$ 10,000	\$ 13,551	\$ 10,000	\$ 10,000
5701- Public Education/Media	\$ 10,000	\$ 2,751	\$ 10,000	\$ 10,000
5705- Fuels Reduction	\$ 30,000	\$ -	\$ -	\$ -
5710 - Fire Sprinkler Plan Review/Inspections	\$ 45,000	\$ 64,688	\$ 45,000	\$ 45,000
TOTAL PREVENTION	\$ 95,000	\$ 80,990	\$ 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.

Equipment				
6100 - General Equipment	\$ 45,000	\$ 289,052	\$ 132,500	\$ 132,500
Radios	\$ 15,000	\$ -	\$ 15,000	\$ 15,000
6103- Hazardous Materials	\$ 5,000	\$ -	\$ 5,000	\$ -
6106- ROV Program	\$ 4,290	\$ 1,132	\$ -	\$ -
6104- EMS	\$ 179,200	\$ 784	\$ 80,000	\$ 80,000
6110- IT-Computers, Mapping Monitors, Ipads, etc.	\$ 33,000	\$ 9,893	\$ 83,000	\$ 83,000
6107- Swift Water	\$ 1,500	\$ 473	\$ 1,500	\$ 1,500
6109- Rescue	\$ 5,000	\$ 1,255	\$ 5,000	\$ 5,000
6108- Mechanic/Shop Tools	\$ 5,000	\$ 7,465	\$ 5,000	\$ 5,000
TOTAL EQUIPMENT	\$ 292,990	\$ 310,054	\$ 327,000	\$ 322,000

**TRUCKEE FIRE PROTECTION DISTRICT
2023/2024 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2022/2023	UNAUDITED ACTUALS 2022/2023	PRELIMINARY BUDGET 2023/2024	FINAL BUDGET 2023/2024
EMS Billing Service/ Bad Debt				
6300- Billing Service	\$ 110,000	\$ 140,230	\$ 150,000	\$ 150,000
6400- Bad Debt Write-off	\$ 500,000	\$ 880,138	\$ 710,915	\$ 710,915
6405- GEMT Expense-Audit/QAF	\$ 78,000	\$ 148,302	\$ 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>				
Vehicle/Apparatus Purchase	\$ -			
2 Wheeled Coach Ambulance - 59.3%	\$ -		\$ 290,570	\$ 290,570
	\$ -			\$ -
<i>Contribution to General Operating Reserve Fund</i>				\$ -
<i>Contribution to Capital Reserve Fund</i>			\$ 410,000	\$ 588,789
TOTAL EXPENDITURES	\$ 15,017,639	\$ 14,432,047	\$ 16,550,119	\$ 16,550,119
DIFFERENCE REVENUE/EXPENDITURES	\$ -			