



**TRUCKEE FIRE PROTECTION DISTRICT
FINAL BUDGET
2020-2021**

TRUCKEE FIRE PROTECTION DISTRICT FINAL BUDGET 2020/2021

		FYE 2020	FYE 2020	FYE 2021	FYE 2021
		Final Budget	Unaudited Actuals	Preliminary Budget	Final Budget
1	Taxes	\$ 8,532,876	\$ 8,665,731	\$ 9,298,441	\$ 9,299,434
2	Fire Suppression Benefit Assessment	1,217,213	1,302,226	1,257,756	1,257,757
3	Interest	60,000	81,980	60,000	60,000
4	Rents	20,040	21,844	21,600	21,600
5	Emergency Incident Reimbursements	20,000	96,643	20,000	20,000
6	Non-Emergency Reimbursements	35,000	36,014	20,000	20,000
7	Inspections - Sprinklers, alarms, plans	60,000	93,409	80,000	80,000
8	Miscellaneous	2,000	2,979	2,000	2,000
9	Sale of Fixed Assets	5,000	1	5,000	5,000
10	Administrative Billings	5,000	6,403	5,000	5,000
11	Placer County Programs	20,000	20,000	20,000	20,000
12	Grants	0	260,995	0	0
13	Ambulance Revenue	2,524,207	1,733,032	2,110,000	2,149,007
14	GEMT Reimbursements	0	18,033	0	0
15	Account Transfers (B&E)	370,000	440,798	270,000	230,000
	TOTAL INCOME	\$ 12,871,336	\$ 12,780,087	\$ 13,169,797	\$ 13,169,797
16	Permanent Salaries	6,000,819	5,801,850	5,724,678	5,990,605
17	Temporary/Part Time Salaries	314,138	239,109	316,009	317,481
18	Retirement	1,655,075	1,598,466	1,747,176	1,793,235
19	Employee Insurance Benefits & 457 Match	1,289,158	1,162,142	1,294,640	1,298,518
20	Post Retirement Health Benes	658,668	453,717	668,847	668,847
21	Workers Compensation Insurance	300,830	288,613	300,584	329,698
22	Miscellaneous	15,000	4,591	15,000	15,000
23	Uniforms/Protective Clothing	56,000	56,005	39,500	39,500
24	Communications	212,000	223,158	232,000	251,000
25	Household	20,000	21,857	18,000	18,000
26	General Liability Insurance	95,000	95,062	133,000	128,000
27	Equip Maint & Lease	82,841	63,940	89,000	96,900
28	Vehicle Maintenance	150,000	159,459	150,000	150,000
29	Maintenance of Structures	174,500	134,097	105,000	90,000
30	Memberships	20,000	24,305	22,527	25,333
31	Medical Supplies	60,000	55,124	60,000	60,000
32	Office Expense	12,000	12,084	12,000	12,000
33	Publications	6,000	4,543	5,250	5,250
34	Professional Services	330,800	389,904	352,822	360,922
35	Training & Travel	96,000	64,113	66,000	66,000
36	CERT Team Expense	10,700	9,844	4,965	4,965
37	Fuel	78,000	75,935	78,000	78,000
38	Utilities	124,000	115,459	125,100	125,100
39	Prevention	98,000	92,022	96,000	96,000
40	Equipment	131,400	221,437	49,600	110,875
41	Ambulance Billing Service	100,000	109,179	100,000	100,000
42	Ambulance Bad Debt	382,407	538,111	350,000	350,000
43	Medic/Engine/Utility Purchase	0		0	0
44	Engine refurb/Old #1/Utility BC	370,000	399,832	270,000	230,000
45	GEMT Modification	28,000	25,001	25,000	97,000
46	Reserve Transfers	0	150,000	719,098	261,567
	TOTAL EXPENDITURES	\$ 12,871,336	\$ 12,588,959	\$ 13,169,797	\$ 13,169,797
		\$ -	\$ 191,128		\$ 0
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**TRUCKEE FIRE PROTECTION DISTRICT
2020/2021 FINAL BUDGET DETAIL
GENERAL FUND**

REVENUE	FINAL BUDGET 2019/2020	UNAUDITED ACTUALS 2019/2020	PRELIMINARY BUDGET 2020/2021	FINAL BUDGET 2020/2021
Taxes -				
4110 - Secured property tax	\$ 8,152,369	\$ 8,234,610	\$ 8,679,750	\$ 8,658,223
4190- Placer County Martis TRA Tax Share	\$ -	\$ -	\$ 200,000	\$ 200,000
4101- Redevelopment	\$ 170,672	\$ 199,598	\$ 198,606	\$ 199,598
4170 - Direct Charges	\$ 209,834	\$ 231,522	\$ 220,085	\$ 240,800
	\$ 8,532,875	\$ 8,665,731	\$ 9,298,441	\$ 9,298,621

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 20/21. On October 22, 2019, Placer County adopted the Truckee Fire Tax Exchange Agreement 19-0319 which provides the District with 40% of the Fire Control Fund property tax revenue received by the County for specific tax rate areas located in the Martis Valley.

4170.00.01 - Fire Suppression Benefit Assessment	\$ 1,217,213	\$ 1,302,226	\$ 1,257,756	\$ 1,258,569
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Fire Suppression Benefit Assessment - approved 3/21/2008, funds salary & benefits for Firefighters and Defensible Space/Prevention Inspectors. It also funds the communication upgrade to the Mt. Rose Repeater and community education/outreach, fuels reduction program. The Assessment is increased 3% each year.

Total Tax Revenue	\$ 9,750,088	\$ 9,967,958	\$ 10,556,197	\$ 10,557,190
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Interest -

4200 - Interest Income	\$ 60,000	\$ 81,980	\$ 60,000	\$ 60,000
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Interest earned from investment of reserve funds in Local Agency Investment Fund & tax deposits with counties.

**TRUCKEE FIRE PROTECTION DISTRICT
2020/2021 FINAL BUDGET DETAIL
GENERAL FUND**

REVENUE	FINAL BUDGET 2019/2020	UNAUDITED ACTUALS 2019/2020	PRELIMINARY BUDGET 2020/2021	FINAL BUDGET 2020/2021
Rents -				
4300 - Rental Income - Resident Firefighters at Stn. 93, 94	\$ 20,040	\$ 21,844	\$ 21,600	\$ 21,600
<i>Rental income received from staff in station facilities at 93, 94 (currently \$874/month) and is increased each FY by the CPI currently projected at 3%</i>				
Emergency Reimbursements -				
4400- Emergency incident response revenue	\$ 20,000	\$ 96,643	\$ 20,000	\$ 20,000
<i>Reimbursement from Cal Fire, NDF, BLM, USFS and other agencies through OES or direct contract for services provided on emergency incidents or station coverage including rescue & HazMat.</i>				
Non-Emergency Reimbursements -				
4430 - Other non-emergency reimbursements	\$ 35,000	\$ 36,014	\$ 20,000	\$ 20,000
<i>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</i>				
Prevention Fees				
4440- Inspections for sprinklers, alarms, short-term rentals	\$ 40,000	\$ 76,926	\$ 60,000	\$ 60,000
4441- Plan review/checks	\$ 20,000	\$ 16,483	\$ 20,000	\$ 20,000

Effective January 1, 2011, automatic residential fire sprinkler systems are required on all townhouses and 1 & 2 family dwellings. Truckee Fire has partnered with Engineered Fire Systems for sprinkler plan reviews and inspections. Those costs are passed onto the respective contractor. Effective March 1, 2018 the District has instituted a fee schedule for all plan reviews, plan checks, special event/EMS event plan review & the fees will be adjusted annually to align with the OES Admin Rate. Effective January 1, 2020, Placer County will require each short-term rental to have a fire inspection, for which the District will receive an inspection fee each year.

**TRUCKEE FIRE PROTECTION DISTRICT
2020/2021 FINAL BUDGET DETAIL
GENERAL FUND**

REVENUE	FINAL BUDGET 2019/2020	UNAUDITED ACTUALS 2019/2020	PRELIMINARY BUDGET 2020/2021	FINAL BUDGET 2020/2021
Miscellaneous Income -				
4450 -	\$ 2,000	\$ 2,979	\$ 2,000	\$ 2,000
<i>Records Request, Cal Card membership reimbursement, etc.</i>				
Sale of Fixed Assets -				
4460-	\$ 5,000	\$ 1	\$ 5,000	\$ 5,000
<i>Sale of Fixed Assets</i>				
Administrative Billings -				
4452 -	\$ 5,000	\$ 6,403	\$ 5,000	\$ 5,000
<i>Lockbox reimbursement</i>				
Placer County Programs -				
4480 -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
<i>Operating funds from Placer County for operation and management of Hazardous Materials Team.</i>				
Grant Funds -				
4486 -	\$ -	\$ 260,995	\$ -	\$ -
<i>The District may be awarded grant funds under the Assistance to Firefighters Grant Program for specific equipment purchases</i>				

**TRUCKEE FIRE PROTECTION DISTRICT
2020/2021 FINAL BUDGET DETAIL
GENERAL FUND**

REVENUE	FINAL BUDGET 2019/2020	UNAUDITED ACTUALS 2019/2020	PRELIMINARY BUDGET 2020/2021	FINAL BUDGET 2020/2021
Ambulance Revenue -				
4600- Ambulance Revenue	\$ 3,591,732	\$ 3,464,676	\$ 3,000,000	\$ 3,055,724
4602- Collection Account Recovery	\$ 10,000	\$ 18,443	\$ 10,000	\$ 10,000
4601 - Contractual Write-offs	\$ (1,077,524)	\$ (1,750,086)	\$ (900,000)	\$ (916,717)
	<u>\$ 2,524,208</u>	<u>\$ 1,733,032</u>	<u>\$ 2,110,000</u>	<u>\$ 2,149,007</u>
 <i>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. The District has projected a 15% decrease of revenue due to COVID-19 related circumstances.</i>				
4650- GEMT Reimbursements	\$ -	\$ 18,033	\$ -	\$ -
 <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. Therefore we do not budget for this item.</i>				
Account Transfers -				
4540 - Transfer from Building & Equipment Reserve Fund	\$ 370,000	\$ 440,798	\$ 270,000	\$ 230,000
TOTAL REVENUE	<u>\$ 12,871,336</u>	<u>\$ 12,780,087</u>	<u>\$ 13,169,797</u>	<u>\$ 13,169,797</u>

**TRUCKEE FIRE PROTECTION DISTRICT
2020/2021 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2019/2020	UNAUDITED ACTUALS 2019/2020	PRELIMINARY BUDGET 2020/2021	FINAL BUDGET 2020/2021
PERSONNEL COSTS				
5000 - Shift Employees -Full Time Operations				
3 Battalion Chiefs	\$ 389,151	\$ 389,202	\$ 416,999	\$ 420,260
12 Captains	\$ 1,329,309	\$ 1,323,414	\$ 1,412,394	\$ 1,424,058
26 ALS Firefighters	\$ 2,356,563	\$ 2,094,720	\$ 2,211,285	\$ 2,419,691
<i>Subtotal</i>	\$ 4,075,023	\$ 3,807,335	\$ 4,040,678	\$ 4,264,009
5002- 40-Hour Employees				
1 Fire Chief	\$ 185,989	\$ 187,458	\$ 196,085	\$ 197,618
1 Divison Chief-Operations	\$ 152,908	\$ 154,116	\$ 161,208	\$ 162,469
1 Division Chief-Fire Marshall/Prevention	\$ 158,340	\$ 175,815	\$ 142,488	\$ 154,638
1 Administrative BC	\$ 109,006	\$ 125,865	\$ 125,939	\$ 126,924
1 Prevention/Inspector	\$ 60,194	\$ 120,049	\$ 70,047	\$ 70,595
1 Fuels Manager	\$ 91,350	\$ -	\$ -	\$ -
1 Administrative Officer	\$ 123,578	\$ 128,701	\$ 130,297	\$ 131,316
1 Finance Director	\$ 111,959	\$ 112,848	\$ 120,992	\$ 121,938
1 Administrative Asst.	\$ 92,154	\$ 49,308	\$ 58,925	\$ 59,386
1 Fleet/Facility Director	\$ 107,647	\$ 125,704	\$ 116,327	\$ 117,237
1 Fleet/Facility Assistant	\$ 53,324	\$ 58,323	\$ 57,624	\$ 58,074
<i>Subtotal</i>	\$ 1,246,449	\$ 1,238,186	\$ 1,179,932	\$ 1,200,195
 <i>Full-time salaries account for line staff and 40 hour employees. FY 20/21 reflects a 4.6% increase effective 1/1/2020.</i>				
5004- Vacation/Sick Leave Payout - All Personnel	\$ 100,000	\$ 55,467	\$ 100,000	\$ 100,000
5000.02- Full-time Overtime	\$ 579,347	\$ 700,862	\$ 404,068	\$ 426,401
 <i>Overtime occurs primarily from emergency incident staffing, required trainings, and the maintenance of daily minimum staffing level.</i>				
TOTAL FULL-TIME SALARIES	\$ 6,000,819	\$ 5,801,850	\$ 5,724,678	\$ 5,990,605

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EXPENSES	FINAL BUDGET 2019/2020	UNAUDITED ACTUALS 2019/2020	PRELIMINARY BUDGET 2020/2021	FINAL BUDGET 2020/2021
5005- Seasonal/Part-Time Salaries	\$ 302,138	\$ 230,009	\$ 304,009	\$ 305,481

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

5006.11- Board Salaries	\$ 12,000	\$ 9,100	\$ 12,000	\$ 12,000
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Board members (5) are paid \$100 per meeting/maximum \$400 per month

TOTAL PART-TIME SALARIES	\$ 314,138	\$ 239,109	\$ 316,009	\$ 317,481
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Public Employees Retirement System

5100 - 45 Safety Employees	\$ 960,240	\$ 954,581	\$ 978,621	\$ 1,023,758
5103- Safety Unfunded Liability	\$ 561,000	\$ 537,675	\$ 636,000	\$ 638,000
Additional Discretionary Payment - 115 Trust	\$ 20,000	\$ -	\$ 20,000	\$ 20,000
5101- 6 Miscellaneous Employees	\$ 59,835	\$ 58,439	\$ 54,055	\$ 54,478
5104- Miscellaneous Unfunded Liability	\$ 44,000	\$ 43,400	\$ 53,500	\$ 52,000
5105- Part-time PARS Employees	\$ 10,000	\$ 4,372	\$ 5,000	\$ 5,000
TOTAL RETIREMENT	\$ 1,655,075	\$ 1,598,466	\$ 1,747,176	\$ 1,793,235

The District contribution rates for Tier 1 Classic PERS employees for FY 20/21 are 23.81% for Safety and 15.03% for Miscellaneous. The "Classic" employee contributes 10.33% for Safety and 9.33% for Miscellaneous. The District contribution rates for Tier 2 "PEPRA" employees are 14.5% for Safety and 8.05% for Miscellaneous. Tier 2 PEPRA employee contribution rates are approximately 1/2 of the normal costs at 14.50% Safety; 8.58% Miscellaneous. Required contributions to the District's unfunded actual liability (UAL) are \$636,000 for Safety, \$53,500 for Miscellaneous. The District will make a one time annual payment of the UAL in July 2020, with a goal of making an Additional Discretionary Payment (ADP) above and beyond the required UAL contribution in an effort to improve the funded status and decrease the overall interest expense paid. The District's guaranteed benefit retirement program with CalPERS includes several part-time employees that have met the 1000 hour minimum participation requirement.

**TRUCKEE FIRE PROTECTION DISTRICT
2020/2021 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2019/2020	UNAUDITED ACTUALS 2019/2020	PRELIMINARY BUDGET 2020/2021	FINAL BUDGET 2020/2021
Group Insurance				
5200 - Medical - Active	\$ 1,069,091	\$ 966,127	\$ 1,082,594	\$ 1,082,594
5210 - Dental	\$ 89,779	\$ 75,632	\$ 77,422	\$ 77,422
5213- Vision	\$ 12,936	\$ 10,825	\$ 11,150	\$ 11,150
5214- Life, AD&D & LTD	\$ 24,785	\$ 21,460	\$ 21,925	\$ 21,925
TOTAL GROUP INSURANCE	\$ 1,196,591	\$ 1,074,043	\$ 1,193,090	\$ 1,193,090
Payroll Tax Liability				
5217 - FICA	\$ 91,567	\$ 88,099	\$ 87,590	\$ 91,467
State Unemployment Insurance	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
	\$ 92,567	\$ 88,099	\$ 88,590	\$ 92,467
TOTAL EMPLOYEE INSURANCE	\$ 1,289,158	\$ 1,162,142	\$ 1,281,680	\$ 1,285,558
Post Retirement Health Benefits				
5207- Post Retirement Health Insurance Fund (OPEB)	\$ 175,000	\$ -	\$ 150,000	\$ 150,000
5209- Post Employment Health Plan	\$ 41,400	\$ 36,150	\$ 46,800	\$ 46,800
5206- Medical - Retired	\$ 442,268	\$ 417,567	\$ 472,047	\$ 472,047
TOTAL POST RETIREMENT HEALTH BENEFITS	\$ 658,668	\$ 453,717	\$ 668,847	\$ 668,847

**TRUCKEE FIRE PROTECTION DISTRICT
2020/2021 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2019/2020	UNAUDITED ACTUALS 2019/2020	PRELIMINARY BUDGET 2020/2021	FINAL BUDGET 2020/2021
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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 \$3.9 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-	\$	-	\$	-	\$	12,960	\$	12,960
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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 current maximum of \$180 per month.

**TRUCKEE FIRE PROTECTION DISTRICT
2020/2021 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2019/2020	UNAUDITED ACTUALS 2019/2020	PRELIMINARY BUDGET 2020/2021	FINAL BUDGET 2020/2021
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Worker's Compensation Insurance

5218-	\$ 300,830	\$ 288,613	\$ 300,584	\$ 329,698
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Special District Risk Management Authority administers the District's Workers Compensation Insurance Program. Rates for FY19/20 are unchanged at 5.84% for Safety payroll and 0.57% for Misc. payroll.

Miscellaneous

5300 -	\$ 15,000	\$ 4,591	\$ 15,000	\$ 15,000
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Miscellaneous expenses are broad in nature and include remembrances for retirees, employee appreciation/recognition, etc.

Uniforms

5311- Protective Clothing	\$ 25,000	\$ 22,821	\$ 18,000	\$ 18,000
5312 - Uniforms	\$ 25,000	\$ 33,184	\$ 20,000	\$ 20,000
5313- Uniforms - PT	\$ 4,500	\$ -	\$ -	\$ -
5318- Uniforms - CERT - see CERT section	\$ -	\$ -	\$ -	\$ -
Class A Uniforms	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
Winter Jackets	\$ -	\$ -	\$ -	\$ -
TOTAL UNIFORMS	\$ 56,000	\$ 56,005	\$ 39,500	\$ 39,500

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	\$ 37,550	\$ 32,670	\$ 37,550	\$ 37,550
5330.01 - Rent - Mt. Rose Repeater	\$ 2,450	\$ -	\$ 2,450	\$ 2,450
5331 - Dispatch Services	\$ 172,000	\$ 190,488	\$ 192,000	\$ 211,000
TOTAL COMMUNICATIONS	\$ 212,000	\$ 223,158	\$ 232,000	\$ 251,000

These accounts cover cell, satellite and station phones, equipment and related services. Rental costs associated with the Mt. Rose repeater are also included in these accounts. Dispatch services are provided by the Cal Fire Grass Valley Emergency Command Center.

**TRUCKEE FIRE PROTECTION DISTRICT
2020/2021 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2019/2020	UNAUDITED ACTUALS 2019/2020	PRELIMINARY BUDGET 2020/2021	FINAL BUDGET 2020/2021
Household				
5340 - Household Expense	\$ 20,000	\$ 21,857	\$ 18,000	\$ 18,000
<i>This account provides for paper products , carpet service, shop towels, station cleaning supplies, laundry supplies, bottled water service, coffee, etc.</i>				
Insurance				
5352 - General Liability	\$ 95,000	\$ 95,062	\$ 133,000	\$ 128,000
<i>This account provides for general liability insurance for all district facilities and vehicles. Policy rates will increase 40% for FY 20/21. The increase also reflects the addition of any new/budgeted vehicles to the fleet.</i>				
Equipment Maintenance & Lease				
5414 - General Equipment	\$ 59,300	\$ 33,379	\$ 63,000	\$ 67,400
5414.18- EMS Equipment	\$ 6,000	\$ 11,147	\$ 6,000	\$ 6,000
Hose/Ladder Testing	\$ 9,000	\$ 14,555	\$ 9,000	\$ 9,000
5414.17- Hazardous Materials	\$ 3,000	\$ -	\$ 3,000	\$ 3,000
5414.20- Dive	\$ 500	\$ 41	\$ 500	\$ 500
5415- Shop Stock	\$ 2,341	\$ 320	\$ 2,000	\$ 2,000
5417 - Lease of Equipment	\$ 2,700	\$ 4,499	\$ 5,500	\$ 9,000
TOTAL EQUIPMENT MAINT. & LEASE	\$ 82,841	\$ 63,940	\$ 89,000	\$ 96,900

These accounts cover the lease of postage equipment and the maintenance contract for all District copiers. Also included are maintenance costs for radios, pagers, annual testing for the following equipment: SCBA annual testing, hose and ladder (ground & truck) testing, fire extinguisher testing, pump testing, minor station equipment maintenance, computer maintenance, gurney maintenance, and Dive Team equipment maintenance.

**TRUCKEE FIRE PROTECTION DISTRICT
2020/2021 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2019/2020	UNAUDITED ACTUALS 2019/2020	PRELIMINARY BUDGET 2020/2021	FINAL BUDGET 2020/2021
Vehicle Maintenance				
5416 - General	\$ 90,000	\$ 146,084	\$ 90,000	\$ 125,000
5416.17- Hazardous Materials Response Vehicle	\$ -		\$ -	\$ -
5416.18- EMS Vehicles	\$ 60,000	\$ 13,375	\$ 60,000	\$ 25,000
	\$ 150,000	\$ 159,459	\$ 150,000	\$ 150,000

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. -

Land - Future Station 90				
Downtown Administration/Prevention, Stn. 91	\$ 10,000	\$ 24,799	\$ 11,000	\$ 11,000
Gateway, Station 92	\$ 91,500	\$ 81,044	\$ 35,000	\$ 20,000
Donner Lake, Station 93 (residence station)	\$ 13,000	\$ 8,309	\$ 13,000	\$ 13,000
Tahoe Donner, Station 94 (residence station)	\$ 7,000	\$ 3,971	\$ 11,000	\$ 11,000
Glenshire, Station 95	\$ 9,000	\$ 3,585	\$ 9,000	\$ 9,000
Truckee Tahoe Airport, Station 96	\$ 17,000	\$ 8,928	\$ 11,000	\$ 11,000
Soda Springs, Station 97	\$ 22,000	\$ 2,750	\$ 10,000	\$ 10,000
Serene Lakes, Station 98 (residence station)	\$ 5,000	\$ 711	\$ 5,000	\$ 5,000
TOTAL MAINTENANCE OF STRUCTURES	\$ 174,500	\$ 134,097	\$ 105,000	\$ 90,000

These accounts include repairs & routine maintenance costs for all District facilities. Station 91: Old #1 display \$3k; Exterior paint \$3k. Station 92: Bay heaters \$6k; Flag pole \$15k. Station 93: Front entry \$5k. Driveway sealing at each station and applicable snow removal.

**TRUCKEE FIRE PROTECTION DISTRICT
2020/2021 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2019/2020	UNAUDITED ACTUALS 2019/2020	PRELIMINARY BUDGET 2020/2021	FINAL BUDGET 2020/2021
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Memberships

5500 -	\$ 20,000	\$ 24,305	\$ 22,527	\$ 25,333
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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.

Medical Supplies

5510 -	\$ 60,000	\$ 55,124	\$ 60,000	\$ 60,000
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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 -	\$ 12,000	\$ 12,084	\$ 12,000	\$ 12,000
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This account covers District paper & disposable supplies, postage, bank fees, printing services, etc.

Publications

5530 -	\$ 6,000	\$ 4,543	\$ 5,250	\$ 5,250
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This account covers noticing of Board business and legal notices. It further includes various subscriptions - NFPA, Safety publications, etc.

**TRUCKEE FIRE PROTECTION DISTRICT
2020/2021 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2019/2020	UNAUDITED ACTUALS 2019/2020	PRELIMINARY BUDGET 2020/2021	FINAL BUDGET 2020/2021
Professional Services				
5550- Legal	\$ 35,000	\$ 64,694	\$ 35,000	\$ 35,000
5552- Audit	\$ 18,000	\$ 21,200	\$ 18,200	\$ 18,200
5553- Consulting/Engineering (CFD Special Tax)	\$ 10,000	\$ 11,813	\$ 10,000	\$ 10,000
5554- County Administrative Cost - Taxes	\$ 168,000	\$ 170,802	\$ 182,000	\$ 182,000
5555- LAFCo Allocation	\$ 10,800	\$ 10,945	\$ 11,000	\$ 11,000
5556- Medical Services	\$ 18,000	\$ 17,573	\$ 18,000	\$ 18,000
5558- Software Mgmt. - ESO PCR, Aladtec, Firehouse, Lexipol, Anti-virus, Sca	\$ 16,500	\$ 35,204	\$ 34,722	\$ 36,822
5557- Website/Social Media/IT Maint.	\$ 10,000	\$ -	\$ 2,400	\$ 2,400
Off Site Data Storage/Maint.	\$ 8,000	\$ 2,023	\$ 6,000	\$ 6,000
5560- Payroll Services/ACA Monitoring	\$ 12,000	\$ 11,301	\$ 12,000	\$ 12,000
5570- Other Professional Services	\$ 5,000	\$ 31,411	\$ 5,000	\$ 11,000
Direct Charge Tax Administration	\$ 16,500	\$ 12,645	\$ 16,500	\$ 16,500
5559- HR Services-Testing, Background Checks, etc.	\$ 3,000	\$ 294	\$ 2,000	\$ 2,000
TOTAL PROFESSIONAL SERVICES	\$ 330,800	\$ 389,904	\$ 352,822	\$ 360,922

These accounts include the annual audit, County fees for the collection of taxes & LAFCo services, legal services, mandated health screenings for the HazMat and Dive Teams, Direct Charge administration by SCI Consulting, Lexipol Policy Software Program, payroll processing, ESO PCR Processing Program & Monitor Interface, Firehouse Incident Software Mgmt., ParcelQuest membership fee, 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
2020/2021 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES		FINAL BUDGET 2019/2020	UNAUDITED ACTUALS 2019/2020	PRELIMINARY BUDGET 2020/2021	FINAL BUDGET 2020/2021
Training					
5600 -	Line Staff	\$ 75,000	\$ 55,275	\$ 50,000	\$ 50,000
	ARFF	\$ 2,500	\$ 3,075	\$ 2,500	\$ 2,500
	Hazardous Materials Team Training	\$ 2,000	\$ 2,684	\$ 2,000	\$ 2,000
	Dive Team	\$ 500	\$ -	\$ 500	\$ 500
5609-	Administration	\$ 10,000	\$ 3,079	\$ 5,000	\$ 5,000
5601-	Board of Directors	\$ 6,000	\$ -	\$ 6,000	\$ 6,000
		\$ 96,000	\$ 64,113	\$ 66,000	\$ 66,000

These accounts cover all required training/classes and certifications for fire, rescue, hazardous materials and EMS services. The Training Officer closely monitors all required and career advancement/enhancement trainings. The District recognizes the benefit of well-trained firefighters/paramedics and has taken advantage of local training opportunities in conjunction with surrounding agencies.

CERT (Community Emergency Response Team)

5601.15	Training/Meeting Logistics	\$ 4,650	\$ 936	\$ 2,815	\$ 2,815
5318.15	Clothing	\$ 2,600	\$ -	\$ 1,300	\$ 1,300
5559.15	HR Services-Hiring, Testing, Background Checks	\$ 750	\$ 8,909	\$ 100	\$ 100
6201.15	Equipment/Minor Tools	\$ 2,700	\$ -	\$ 750	\$ 750
		\$ 10,700	\$ 9,844	\$ 4,965	\$ 4,965

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
2020/2021 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2019/2020	UNAUDITED ACTUALS 2019/2020	PRELIMINARY BUDGET 2020/2021	FINAL BUDGET 2020/2021
Fuel				
5630- Fuel	\$ 4,000	\$ 2,627	\$ 4,000	\$ 4,000
5630.18- EMS Transfers	\$ 2,000	\$ 521	\$ 2,000	\$ 2,000
5630.00.96 Station 96 Bulk Fuel	\$ 46,000	\$ 51,675	\$ 46,000	\$ 46,000
5630.00.97 Station 97 Bulk Fuel	\$ 26,000	\$ 21,112	\$ 26,000	\$ 26,000
TOTAL FUEL	\$ 78,000	\$ 75,935	\$ 78,000	\$ 78,000

These accounts cover fuel for all district vehicles/apparatus. The District maintains fuel storage tanks at Stations 96 & 97 and 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 -	\$ 100	\$ 522	\$ 100	\$ 100
5640.91 - Downtown Admin./Prevention, Station 91	\$ 9,800	\$ 8,887	\$ 10,000	\$ 10,000
5640.92 - Gateway, Station 92	\$ 31,000	\$ 28,996	\$ 33,000	\$ 33,000
5640.93 - Donner Lake, Station 93 (residence station)	\$ 10,000	\$ 9,020	\$ 9,000	\$ 9,000
5640.94 - Tahoe Donner, Station 94 (residence station)	\$ 7,900	\$ 6,410	\$ 7,000	\$ 7,000
5640.95 - Glenshire, Station 95	\$ 13,200	\$ 13,841	\$ 14,000	\$ 14,000
5640.96 - Truckee Tahoe Airport, Station 96	\$ 33,000	\$ 28,702	\$ 32,000	\$ 32,000
5640.97 - Soda Springs, Station 97	\$ 10,000	\$ 14,293	\$ 15,000	\$ 15,000
5640.98 - Serene Lakes, Station 98 (residence station)	\$ 9,000	\$ 4,788	\$ 5,000	\$ 5,000
TOTAL UTILITIES	\$ 124,000	\$ 115,459	\$ 125,100	\$ 125,100

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
2020/2021 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2019/2020	UNAUDITED ACTUALS 2019/2020	PRELIMINARY BUDGET 2020/2021	FINAL BUDGET 2020/2021
Prevention				
5700- Prevention	\$ 10,000	\$ 10,952	\$ 10,000	\$ 10,000
5701- Public Education/Media	\$ 10,000	\$ 6,374	\$ 10,000	\$ 10,000
Hydrant Maintenance	\$ 5,000	\$ -		\$ -
5705- Fuels Reduction	\$ 30,000	\$ 24,397	\$ 30,000	\$ 30,000
5710 - Fire Sprinkler Plan Review/Inspections	\$ 43,000	\$ 50,300	\$ 46,000	\$ 46,000
TOTAL PREVENTION	\$ 98,000	\$ 92,022	\$ 96,000	\$ 96,000

This account covers public fire prevention/safety education, plan inspection costs, defensible space inspection forms & publications, purchase of hydrant stakes, green waste disposal program, chipping, and the residential defensible space rebate program that include vegetation removal and chipping. Plan reviews for residential fire sprinklers and alarm systems are included in these accounts. However, costs are charged back to the contractor and recovered on the revenue side under Inspections.

Equipment

6100 - General Equipment	\$ 51,250	\$ 57,683	\$ 8,350	\$ 56,625
SCBA's	\$ -	\$ -	\$ -	\$ -
Radios	\$ 2,000	\$ -	\$ 2,000	\$ 15,000
6103- Hazardous Materials	\$ 5,000	\$ 56,836	\$ 5,000	\$ 5,000
6106- Dive Team	\$ 610	\$ 2,118	\$ 1,000	\$ 1,000
6104- EMS	\$ 10,000	\$ 86,915	\$ 10,000	\$ 10,000
6110- IT-Computers, Mapping Monitors, Ipads, etc.	\$ 4,000	\$ 9,964	\$ 10,500	\$ 10,500
6107- Swift Water	\$ 2,750		\$ 2,750	\$ 2,750
6109- Rescue	\$ 51,790	\$ 1,088	\$ 5,000	\$ 5,000
6108- Mechanic/Shop Tools	\$ 4,000	\$ 6,833	\$ 5,000	\$ 5,000
TOTAL EQUIPMENT	\$ 131,400	\$ 221,437	\$ 49,600	\$ 110,875

These accounts cover the purchase of both accountable (over \$5000) and minor (expendable) equipment. General equipment budget includes: replacement chain saws \$5k. IT budget includes computers/lpads \$5k; Video conferencing \$5k.

**TRUCKEE FIRE PROTECTION DISTRICT
2020/2021 FINAL BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2019/2020	UNAUDITED ACTUALS 2019/2020	PRELIMINARY BUDGET 2020/2021	FINAL BUDGET 2020/2021
EMS Billing Service/ Bad Debt				
6300- Billing Service	\$ 100,000	\$ 109,179	\$ 100,000	\$ 100,000
6400- Bad Debt Write-off	\$ 382,407	\$ 538,111	\$ 350,000	\$ 350,000
6405- GEMT Expense-Audit/QAF	\$ 28,000	\$ 25,001	\$ 25,000	\$ 97,000
<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, and GEMT Quality Assurance Fees (QAF) imposed by the DHCS beginning FY19. District collection rates are 49% as of 18/19.</i>				
Old #1	\$ 70,000	\$ -	\$ 70,000	\$ 70,000
E94 Refurbish	\$ -	\$ 129,627	\$ 140,000	\$ 140,000
Utility Purchase	\$ 50,000	\$ 49,780	\$ 60,000	\$ 20,000
Hydronics Station 92	\$ 250,000	\$ 220,425	\$ -	\$ -
			\$ -	\$ -
	\$ 370,000	\$ 399,832	\$ 270,000	\$ 230,000
Contribution to General Operating Reserve Fund-		\$ 150,000	\$ 719,099	\$ 261,567
Contribution to Building & Equipment Fund -				\$ -
TOTAL EXPENDITURES	\$ 12,871,336	\$ 12,588,959	\$ 13,169,797	\$ 13,169,797
DIFFERENCE REVENUE/EXPENDITURES	\$ -			\$ -