

TRUCKEE FIRE PROTECTION DISTRICT

FINAL BUDGET

2022-2023



Fire Chief Bill Seline
Retired 2022

TRUCKEE FIRE PROTECTION DISTRICT FINAL BUDGET 2022/2023

| | FYE 2022 | FYE 2022 | FYE 2023 | FYE 2023 |
|--|----------------------|----------------------|----------------------|----------------------|
| | Final Budget | Unaudited Actuals | Preliminary Budget | Final Budget |
| 1 Taxes | \$ 9,891,756 | \$ 10,339,268 | \$ 10,552,773 | \$ 10,552,773 |
| 2 Fire Suppression Benefit Assessment | 1,311,340 | 1,434,206 | 1,404,391 | 1,404,391 |
| 3 Interest | 60,000 | 7,157 | 25,000 | 25,000 |
| 4 Rents | 32,040 | 30,306 | 32,976 | 32,976 |
| 5 Emergency Incident Reimbursements | 20,000 | 329,284 | 20,000 | 20,000 |
| 6 Non-Emergency Reimbursements | 20,000 | 60,131 | 20,000 | 20,000 |
| 7 Inspections - Sprinklers, alarms, plans, STR | 210,000 | 296,945 | 285,000 | 285,000 |
| 8 Miscellaneous | 2,000 | 24,494 | 2,000 | 2,000 |
| 9 Sale of Fixed Assets | 5,000 | 0 | 5,000 | 5,000 |
| 10 Administrative Billings | 5,000 | 7,774 | 5,000 | 5,000 |
| 11 Placer County Programs | 20,000 | 51,713 | 0 | 0 |
| 12 Grants | 0 | 45,505 | 0 | 0 |
| 13 Ambulance Revenue | 2,610,000 | 2,285,899 | 2,665,500 | 2,665,500 |
| 14 GEMT Reimbursements | 0 | 1,881 | 0 | 0 |
| 15 Account Transfers | 346,397 | 591,925 | 0 | 0 |
| TOTAL INCOME | \$14,533,533 | \$ 15,506,488 | \$ 15,017,639 | \$ 15,017,639 |
| 16 Permanent Salaries | 7,176,947 | 7,219,075 | 7,211,629 | 7,207,440 |
| 17 Temporary/Part Time Salaries | 249,291 | 126,715 | 85,883 | 88,294 |
| 18 Retirement | 2,074,118 | 1,910,826 | 2,238,017 | 2,225,019 |
| 19 Employee Insurance Benefits & 457 Match | 1,706,115 | 1,459,712 | 1,628,756 | 1,628,730 |
| 20 Post Retirement Health Benes | 588,292 | 419,434 | 557,124 | 557,124 |
| 21 Workers Compensation Insurance | 362,135 | 256,593 | 384,083 | 348,966 |
| 22 Miscellaneous | 15,000 | 3,033 | 15,000 | 15,000 |
| 23 Uniforms/Protective Clothing | 51,000 | 100,668 | 51,000 | 51,000 |
| 24 Communications | 232,550 | 232,376 | 247,550 | 247,550 |
| 25 Household | 18,000 | 29,557 | 25,000 | 25,000 |
| 26 General Liability Insurance | 90,000 | 105,621 | 100,000 | 115,000 |
| 27 Equip Maint & Lease | 95,750 | 59,970 | 103,850 | 103,850 |
| 28 Vehicle Maintenance | 172,600 | 131,812 | 251,288 | 223,656 |
| 29 Maintenance of Structures | 83,000 | 115,066 | 233,000 | 220,200 |
| 30 Memberships | 22,885 | 31,723 | 26,000 | 26,000 |
| 31 Medical Supplies | 70,000 | 85,075 | 80,000 | 80,000 |
| 32 Office Expense | 12,000 | 16,449 | 15,000 | 15,000 |
| 33 Publications | 5,250 | 6,701 | 6,000 | 6,000 |
| 34 Professional Services | 478,424 | 596,480 | 421,381 | 425,720 |
| 35 Training & Travel | 80,000 | 94,607 | 81,000 | 81,000 |
| 36 CERT Team Expense | 2,100 | 0 | 2,100 | 2,100 |
| 37 Fuel | 78,000 | 121,069 | 112,000 | 112,000 |
| 38 Utilities | 137,000 | 121,297 | 137,000 | 137,000 |
| 39 Prevention | 95,000 | 245,298 | 65,000 | 95,000 |
| 40 Equipment | 129,949 | 301,619 | 272,990 | 292,990 |
| 41 Ambulance Billing Service | 110,000 | 87,432 | 110,000 | 110,000 |
| 42 Ambulance Bad Debt | 350,128 | 1,118,614 | 508,989 | 500,000 |
| 44 New Vehicle | 0 | 54,345 | 0 | 0 |
| 45 GEMT Modification | 48,000 | 46,170 | 48,000 | 78,000 |
| 46 Reserve Transfers | 0 | 225,000 | 0 | 0 |
| TOTAL EXPENDITURES | \$ 14,533,533 | \$ 15,322,336 | \$ 15,017,639 | \$ 15,017,639 |
| | \$ (0) | \$ 184,151 | 0 | \$ (0) |

**TRUCKEE FIRE PROTECTION DISTRICT
2022/2023 FINAL BUDGET DETAIL
GENERAL FUND**

| REVENUE | FINAL BUDGET 2021/2022 | UNAUDITED ACTUALS 2021/2022 | PRELIMINARY BUDGET 2022/2023 | FINAL BUDGET 2022/2023 |
|--|---------------------------|-----------------------------------|------------------------------------|---------------------------|
| Taxes - | | | | |
| 4110 - Secured property tax | \$ 9,438,616 | \$ 9,841,892 | \$ 10,103,844 | \$ 10,103,844 |
| 4101- Redevelopment | \$ 205,586 | \$ 326,642 | \$ 250,000 | \$ 250,000 |
| 4170 - Direct Charges | \$ 247,554 | \$ 168,196 | \$ 198,929 | \$ 198,929 |
| | <u>\$ 9,891,756</u> | <u>\$ 10,336,730</u> | <u>\$ 10,552,773</u> | <u>\$ 10,552,773</u> |
| | | | | |
| 4170.00.01 - Fire Suppression Benefit Assessment | \$ 1,311,340 | \$ 1,434,206 | \$ 1,404,391 | \$ 1,404,391 |
| | | | | |
| <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>\$ 11,203,096</u> | <u>\$ 11,770,936</u> | <u>\$ 11,957,163</u> | <u>\$ 11,957,163</u> |
| | | | | |
| Interest - | | | | |
| 4200 - Interest Income | \$ 60,000 | \$ 7,157 | \$ 25,000 | \$ 25,000 |

Interest earned from investment of reserve funds in Local Agency Investment Fund & tax deposits with counties.

**TRUCKEE FIRE PROTECTION DISTRICT
2022/2023 FINAL BUDGET DETAIL
GENERAL FUND**

| REVENUE | FINAL BUDGET 2021/2022 | UNAUDITED ACTUALS 2021/2022 | PRELIMINARY BUDGET 2022/2023 | FINAL BUDGET 2022/2023 |
|----------------|---------------------------|-----------------------------------|------------------------------------|---------------------------|
|----------------|---------------------------|-----------------------------------|------------------------------------|---------------------------|

| | | | | |
|----------------|--|-----------|-----------|-----------|
| Rents - | | | | |
| 4300 - | Rental Income - Resident Firefighters at Stn. 93, 94, 98 | \$ 32,040 | \$ 30,305 | \$ 32,976 |

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 | \$ 329,284 | \$ 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 & HazMat.

| | | | | |
|---------------------------------------|------------------------------------|-----------|-----------|-----------|
| Non-Emergency Reimbursements - | | | | |
| 4430 - | Other non-emergency reimbursements | \$ 20,000 | \$ 60,130 | \$ 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
2022/2023 FINAL BUDGET DETAIL
GENERAL FUND**

| REVENUE | FINAL BUDGET 2021/2022 | UNAUDITED ACTUALS 2021/2022 | PRELIMINARY BUDGET 2022/2023 | FINAL BUDGET 2022/2023 |
|--|---------------------------|-----------------------------------|------------------------------------|---------------------------|
| Prevention Fees | | | | |
| 4440- Inspections for sprinklers, alarms | \$ 60,000 | \$ 52,106 | \$ 75,000 | \$ 75,000 |
| 4440-02 Inspections for short-term rentals | \$ 120,000 | \$ 193,745 | \$ 150,000 | \$ 150,000 |
| 4441- Plan review/checks | \$ 30,000 | \$ 49,442 | \$ 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 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 & 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 | \$ 25,906 | \$ 2,000 | \$ 2,000 |
|--------|----------|-----------|----------|----------|

Cal Card membership reimbursement, etc.

Sale of Fixed Assets -

| | | | | |
|-------|----------|---|----------|----------|
| 4460- | \$ 5,000 | - | \$ 5,000 | \$ 5,000 |
|-------|----------|---|----------|----------|

Sale of Fixed Assets

Administrative Billings -

| | | | | |
|--------|----------|----------|----------|----------|
| 4452 - | \$ 5,000 | \$ 7,871 | \$ 5,000 | \$ 5,000 |
|--------|----------|----------|----------|----------|

Various administrative billings, such as records request fee

**TRUCKEE FIRE PROTECTION DISTRICT
2022/2023 FINAL BUDGET DETAIL
GENERAL FUND**

| REVENUE | FINAL BUDGET 2021/2022 | UNAUDITED ACTUALS 2021/2022 | PRELIMINARY BUDGET 2022/2023 | FINAL BUDGET 2022/2023 |
|----------------|---------------------------|-----------------------------------|------------------------------------|---------------------------|
|----------------|---------------------------|-----------------------------------|------------------------------------|---------------------------|

Placer County Programs -

| | | | | |
|--------|-----------|-----------|------|------|
| 4480 - | \$ 20,000 | \$ 20,000 | \$ - | \$ - |
|--------|-----------|-----------|------|------|

Operating funds from Placer County for operation and management of Hazardous Materials Team.

Grant Funds -

| | | | | |
|--------|------|-----------|------|------|
| 4486 - | \$ - | \$ 79,902 | \$ - | \$ - |
|--------|------|-----------|------|------|

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.

**TRUCKEE FIRE PROTECTION DISTRICT
2022/2023 FINAL BUDGET DETAIL
GENERAL FUND**

| REVENUE | FINAL BUDGET 2021/2022 | UNAUDITED ACTUALS 2021/2022 | PRELIMINARY BUDGET 2022/2023 | FINAL BUDGET 2022/2023 |
|-----------------------------------|---------------------------|-----------------------------------|------------------------------------|---------------------------|
| Ambulance Revenue - | | | | |
| 4600- Ambulance Revenue | \$ 3,700,000 | \$ 4,037,604 | \$ 4,070,000 | \$ 4,070,000 |
| 4602- Collection Account Recovery | \$ 20,000 | \$ 19,786 | \$ 20,000 | \$ 20,000 |
| 4601 - Contractual Write-offs | \$ (1,110,000) | \$ (1,771,492) | \$ (1,424,500) | \$ (1,424,500) |
| | <u>\$ 2,610,000</u> | <u>\$ 2,285,898</u> | <u>\$ 2,665,500</u> | <u>\$ 2,665,500</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.

| | | | | |
|---------------------------|------|----------|------|------|
| 4650- GEMT Reimbursements | \$ - | \$ 1,881 | \$ - | \$ - |
|---------------------------|------|----------|------|------|

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.

Account Transfers -

| | | | | |
|-----------------------------------|------------|------------|------|------|
| 4540 - Transfer from Reserve Fund | \$ 346,397 | \$ 591,925 | \$ - | \$ - |
|-----------------------------------|------------|------------|------|------|

| | | | | |
|----------------------|----------------------|----------------------|----------------------|----------------------|
| TOTAL REVENUE | \$ 14,533,533 | \$ 15,506,488 | \$ 15,017,639 | \$ 15,017,639 |
|----------------------|----------------------|----------------------|----------------------|----------------------|

**TRUCKEE FIRE PROTECTION DISTRICT
2022/2023 FINAL BUDGET DETAIL
GENERAL FUND**

| EXPENSES | FINAL BUDGET 2021/2022 | UNAUDITED ACTUALS 2021/2022 | PRELIMINARY BUDGET 2022/2023 | FINAL BUDGET 2022/2023 |
|--|---------------------------|-----------------------------------|---------------------------------|---------------------------|
| PERSONNEL COSTS | | | | |
| 5000 - Shift Employees -Full Time Operations | | | | |
| 3 Battalion Chiefs | \$ 487,659 | \$ 438,389 | \$ 434,892 | \$ 431,472 |
| 12 Captains | \$ 1,532,841 | \$ 1,483,379 | \$ 1,518,141 | \$ 1,515,196 |
| 27 ALS Firefighters | \$ 2,779,309 | \$ 2,755,037 | \$ 3,121,698 | \$ 3,098,322 |
| <i>Subtotal</i> | <u>\$ 4,799,808</u> | <u>\$ 4,676,806</u> | <u>\$ 5,074,731</u> | <u>\$ 5,044,990</u> |
| 5002- 40-Hour Employees | | | | |
| 1 Fire Chief/Emeritus | \$ 206,652 | \$ 206,658 | \$ 104,874 | \$ 104,874 |
| 1 Divison Chief-Operations | \$ 233,847 | \$ 233,850 | \$ 153,894 | \$ 159,448 |
| 1 Fire Chief (2022/2023) | \$ 165,758 | \$ - | \$ 200,364 | \$ 200,364 |
| 1 Fire Marshal | \$ 129,493 | \$ 170,016 | \$ 143,663 | \$ 147,256 |
| 2 Fire Prevention Specialists | \$ 119,016 | \$ 135,379 | \$ 125,685 | \$ 142,214 |
| 1 Administrative BC | \$ 136,046 | \$ 139,875 | \$ 272,832 | \$ 277,071 |
| 1 Administrative Officer | \$ 137,313 | \$ 142,492 | \$ 141,459 | \$ 141,459 |
| 1 Finance Director | \$ 130,699 | \$ 130,698 | \$ 138,012 | \$ 138,012 |
| 1 Administrative Asst. | \$ 54,367 | \$ 24,020 | \$ 59,244 | \$ 59,244 |
| 1 Fuels Manager | \$ 126,894 | \$ 52,026 | \$ - | \$ - |
| 1 Forester | \$ 111,667 | \$ 15,946 | \$ - | \$ - |
| 1 Fleet/Facility Director | \$ 125,667 | \$ 142,313 | \$ 132,701 | \$ 132,701 |
| 1 Fleet/Facility Assistant | \$ 60,738 | \$ 45,781 | \$ 56,698 | \$ 55,309 |
| <i>Subtotal</i> | <u>\$ 1,738,157</u> | <u>\$ 1,439,054</u> | <u>\$ 1,529,425</u> | <u>\$ 1,557,951</u> |

Full-time salaries account for line staff and 40 hour employees. FY 22/23 reflects a 3% increase effective 1/1/2023. 20% of administrative staff costs will be borne by Measure T for the administrative functions needed to support the Wildfire Prevention Division.

| | | | | |
|--|------------|------------|------------|------------|
| 5004- Vacation/Sick Leave Payout - All Personnel | \$ 159,000 | \$ 109,929 | \$ 100,000 | \$ 100,000 |
| 5000.02- Full-time Overtime | \$ 479,981 | \$ 990,543 | \$ 507,473 | \$ 504,499 |

Overtime occurs primarily from emergency incident staffing, required trainings, and the maintenance of daily minimum staffing level.

| | | | | |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|
| TOTAL FULL-TIME SALARIES | \$ 7,176,946 | \$ 7,216,332 | \$ 7,211,629 | \$ 7,207,440 |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|

**TRUCKEE FIRE PROTECTION DISTRICT
2022/2023 FINAL BUDGET DETAIL
GENERAL FUND**

| EXPENSES | FINAL BUDGET 2021/2022 | UNAUDITED ACTUALS 2021/2022 | PRELIMINARY BUDGET 2022/2023 | FINAL BUDGET 2022/2023 |
|-----------------|---------------------------|-----------------------------------|---------------------------------|---------------------------|
|-----------------|---------------------------|-----------------------------------|---------------------------------|---------------------------|

| | | | | | |
|-------|-----------------------------|------------|------------|-----------|-----------|
| 5005- | Seasonal/Part-Time Salaries | \$ 237,291 | \$ 117,515 | \$ 70,883 | \$ 73,294 |
|-------|-----------------------------|------------|------------|-----------|-----------|

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

| | | | | | |
|----------|----------------|-----------|----------|-----------|-----------|
| 5006.11- | Board Salaries | \$ 12,000 | \$ 9,200 | \$ 15,000 | \$ 15,000 |
|----------|----------------|-----------|----------|-----------|-----------|

Board members (5) are paid \$150 per meeting/maximum \$600 per month

| | | | | |
|---------------------------------|-------------------|-------------------|------------------|------------------|
| TOTAL PART-TIME SALARIES | \$ 249,291 | \$ 126,715 | \$ 85,883 | \$ 88,294 |
|---------------------------------|-------------------|-------------------|------------------|------------------|

Public Employees Retirement System

| | | | | | |
|--------|--|--------------|--------------|--------------|--------------|
| 5100 - | 46 Safety Employees | \$ 1,029,292 | \$ 1,077,826 | \$ 1,030,411 | \$ 1,030,018 |
| 5103- | Safety Unfunded Liability | \$ 773,224 | \$ 773,224 | \$ 938,092 | \$ 925,000 |
| | Additional Discretionary Payment - 115 Trust | \$ 150,000 | \$ - | \$ 150,000 | \$ 150,000 |
| 5101- | 10 Miscellaneous Employees | \$ 57,049 | \$ - | \$ 43,057 | \$ 43,002 |
| 5104- | Miscellaneous Unfunded Liability | \$ 59,553 | \$ 59,553 | \$ 71,456 | \$ 72,000 |
| 5105- | Part-time PARS Employees | \$ 5,000 | \$ - | \$ 5,000 | \$ 5,000 |

| | | | | |
|-------------------------|---------------------|---------------------|---------------------|---------------------|
| TOTAL RETIREMENT | \$ 2,074,118 | \$ 1,910,603 | \$ 2,238,017 | \$ 2,225,019 |
|-------------------------|---------------------|---------------------|---------------------|---------------------|

The District contribution rates for Tier 1 Classic PERS employees for FY 22/23 are 25.28% for Safety and 16.21% 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 14.6% for Safety and 8.03% 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 \$938,092 for Safety, \$71,456 for Miscellaneous. The District will make a one time annual payment of the UAL in July 2022, 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
2022/2023 FINAL BUDGET DETAIL
GENERAL FUND**

| EXPENSES | FINAL BUDGET 2021/2022 | UNAUDITED ACTUALS 2021/2022 | PRELIMINARY BUDGET 2022/2023 | FINAL BUDGET 2022/2023 |
|---------------------------------|---------------------------|-----------------------------------|---------------------------------|---------------------------|
| Group Insurance | | | | |
| 5200 - Medical - Active | \$ 1,399,898 | \$ 1,199,762 | \$ 1,300,421 | \$ 1,300,421 |
| 5210 - Dental | \$ 104,547 | \$ 89,417 | \$ 101,680 | \$ 101,680 |
| 5213- Vision | \$ 17,213 | \$ 11,829 | \$ 17,007 | \$ 17,007 |
| 5214- Life, AD&D & LTD | \$ 27,177 | \$ 19,757 | \$ 26,694 | \$ 26,694 |
| TOTAL GROUP INSURANCE | \$ 1,548,835 | \$ 1,320,765 | \$ 1,445,802 | \$ 1,445,802 |
| Payroll Tax Liability | | | | |
| 5217 - FICA | \$ 107,680 | \$ 106,593 | \$ 105,814 | \$ 105,788 |
| State Unemployment Insurance | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 |
| | \$ 108,680 | \$ 106,593 | \$ 106,814 | \$ 106,788 |
| TOTAL EMPLOYEE INSURANCE | \$ 1,657,515 | \$ 1,427,357 | \$ 1,552,616 | \$ 1,552,590 |

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
2022/2023 FINAL BUDGET DETAIL
GENERAL FUND**

| EXPENSES | FINAL BUDGET 2021/2022 | UNAUDITED ACTUALS 2021/2022 | PRELIMINARY BUDGET 2022/2023 | FINAL BUDGET 2022/2023 |
|--|---------------------------|-----------------------------------|---------------------------------|---------------------------|
| Post Retirement Health Benefits | | | | |
| 5207- Post Retirement Health Insurance Fund (OPEB) | \$ 75,000 | \$ - | \$ 75,000 | \$ 75,000 |
| 5209- Post Employment Health Plan | \$ 54,000 | \$ 51,300 | \$ 54,000 | \$ 54,000 |
| 5206- Medical - Retired | \$ 459,292 | \$ 368,134 | \$ 428,124 | \$ 428,124 |
| TOTAL POST RETIREMENT HEALTH BENEFITS | \$ 588,292 | \$ 419,434 | \$ 557,124 | \$ 557,124 |

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 | \$ 48,600 | \$ 32,355 | \$ 76,140 | \$ 76,140 |
|-----------------------------|-----------|-----------|-----------|-----------|

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
2022/2023 FINAL BUDGET DETAIL
GENERAL FUND**

| EXPENSES | FINAL BUDGET 2021/2022 | UNAUDITED ACTUALS 2021/2022 | PRELIMINARY BUDGET 2022/2023 | FINAL BUDGET 2022/2023 |
|-----------------|---------------------------|-----------------------------------|---------------------------------|---------------------------|
|-----------------|---------------------------|-----------------------------------|---------------------------------|---------------------------|

Worker's Compensation Insurance

| | | | | | | | | |
|-------|----|---------|----|---------|----|---------|----|---------|
| 5218- | \$ | 362,135 | \$ | 256,593 | \$ | 384,083 | \$ | 348,966 |
|-------|----|---------|----|---------|----|---------|----|---------|

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 94%. The payroll rates for FY22/23 are unchanged at 5.84% for Safety payroll and 0.57% for Misc. payroll.

Miscellaneous

| | | | | | | | | |
|--------|----|--------|----|-------|----|--------|----|--------|
| 5300 - | \$ | 15,000 | \$ | 3,033 | \$ | 15,000 | \$ | 15,000 |
|--------|----|--------|----|-------|----|--------|----|--------|

Miscellaneous expenses are broad in nature and may include retiree recognition, community event participation, etc.

Uniforms

| | | | | | | | | |
|--|-----------|---------------|-----------|----------------|-----------|---------------|-----------|---------------|
| 5311- Protective Clothing | \$ | 18,000 | \$ | 20,804 | \$ | 18,000 | \$ | 18,000 |
| 5312 - Uniforms | \$ | 30,000 | \$ | 79,864 | \$ | 30,000 | \$ | 30,000 |
| 5313- Uniforms - PT | \$ | - | \$ | - | \$ | - | \$ | - |
| 5318- Uniforms - CERT - see CERT section | \$ | - | \$ | - | \$ | - | \$ | - |
| Class A Uniforms | \$ | 3,000 | \$ | - | \$ | 3,000 | \$ | 3,000 |
| TOTAL UNIFORMS | \$ | 51,000 | \$ | 100,668 | \$ | 51,000 | \$ | 51,000 |

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 | \$ | 36,107 | \$ | 37,550 | \$ | 37,550 |
| 5331 - Dispatch Services | \$ | 195,000 | \$ | 197,021 | \$ | 210,000 | \$ | 210,000 |
| TOTAL COMMUNICATIONS | \$ | 232,550 | \$ | 233,128 | \$ | 247,550 | \$ | 247,550 |

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
2022/2023 FINAL BUDGET DETAIL
GENERAL FUND**

| EXPENSES | FINAL BUDGET 2021/2022 | UNAUDITED ACTUALS 2021/2022 | PRELIMINARY BUDGET 2022/2023 | FINAL BUDGET 2022/2023 |
|-----------------|---------------------------|-----------------------------------|---------------------------------|---------------------------|
|-----------------|---------------------------|-----------------------------------|---------------------------------|---------------------------|

Household

| | | | | | |
|--------|-------------------|-----------|-----------|-----------|-----------|
| 5340 - | Household Expense | \$ 18,000 | \$ 29,557 | \$ 25,000 | \$ 25,000 |
|--------|-------------------|-----------|-----------|-----------|-----------|

This account provides for paper products , carpet service, shop towels, station cleaning supplies, laundry supplies, bottled water service, etc.

Insurance

| | | | | | |
|--------|------------------------------|-----------|------------|------------|------------|
| 5352 - | General Property & Liability | \$ 90,000 | \$ 105,621 | \$ 100,000 | \$ 115,000 |
|--------|------------------------------|-----------|------------|------------|------------|

This account provides for general property & liability insurance for all district facilities and vehicles. While initial policy rates have decreased for FY 22/23, the District could engage in a risk evaluation which may result in an adjustment of policy values/rates during the fiscal year.

Equipment Maintenance & Lease

| | | | | | |
|---|---|------------------|------------------|-------------------|-------------------|
| 5414 - | General Equipment Maintenance | \$ 70,800 | \$ 41,292 | \$ 72,100 | \$ 72,100 |
| 5414.18- | EMS Equipment Maintenance | \$ 6,000 | \$ 12,643 | \$ 10,000 | \$ 10,000 |
| | Hose/Ladder Testing | \$ 8,700 | \$ - | \$ 11,500 | \$ 11,500 |
| 5414.17- | Hazardous Materials Equipment Maintenance | \$ 3,000 | \$ - | \$ 3,000 | \$ 3,000 |
| 5414.20- | Dive Equipment Maintenance | \$ 750 | \$ 1,326 | \$ 750 | \$ 750 |
| 5415- | Shop Equipment Maintenance | \$ 2,000 | \$ - | \$ 2,000 | \$ 2,000 |
| 5417 - | Lease of Equipment | \$ 4,500 | \$ 4,710 | \$ 4,500 | \$ 4,500 |
| TOTAL EQUIPMENT MAINT. & LEASE | | \$ 95,750 | \$ 59,971 | \$ 103,850 | \$ 103,850 |

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 Dive Team equipment maintenance.

**TRUCKEE FIRE PROTECTION DISTRICT
2022/2023 FINAL BUDGET DETAIL
GENERAL FUND**

| EXPENSES | FINAL BUDGET 2021/2022 | UNAUDITED ACTUALS 2021/2022 | PRELIMINARY BUDGET 2022/2023 | FINAL BUDGET 2022/2023 |
|----------------------------|---------------------------|-----------------------------------|---------------------------------|---------------------------|
| Vehicle Maintenance | | | | |
| 5416 - General | \$ 147,600 | \$ 116,539 | \$ 226,288 | \$ 198,656 |
| 5416.18- EMS Vehicles | \$ 25,000 | \$ 15,273 | \$ 25,000 | \$ 25,000 |
| | \$ 172,600 | \$ 131,812 | \$ 251,288 | \$ 223,656 |

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. -

| | | | | |
|--|------------------|-------------------|-------------------|-------------------|
| Downtown Administration/Prevention, Stn. 91 | \$ 7,000 | \$ 34,654 | \$ 10,000 | \$ 17,200 |
| Gateway, Station 92 | \$ 11,000 | \$ 12,894 | \$ 64,000 | \$ 64,000 |
| Donner Lake, Station 93 (residence station) | \$ 18,000 | \$ 1,189 | \$ 39,000 | \$ 39,000 |
| Tahoe Donner, Station 94 (residence station) | \$ 9,000 | \$ 14,263 | \$ 38,000 | \$ 38,000 |
| Glenshire, Station 95 | \$ 11,000 | \$ 5,537 | \$ 26,000 | \$ 26,000 |
| Truckee Tahoe Airport, Station 96 | \$ 12,000 | \$ 31,589 | \$ 37,000 | \$ 17,000 |
| Soda Springs, Station 97 | \$ 10,000 | \$ 14,586 | \$ 5,000 | \$ 5,000 |
| Serene Lakes, Station 98 (residence station) | \$ 5,000 | \$ 2,446 | \$ 14,000 | \$ 14,000 |
| TOTAL MAINTENANCE OF STRUCTURES | \$ 83,000 | \$ 117,158 | \$ 233,000 | \$ 220,200 |

These accounts include repairs & routine maintenance costs for all District facilities. Driveway sealing at each station and applicable snow removal.

**TRUCKEE FIRE PROTECTION DISTRICT
2022/2023 FINAL BUDGET DETAIL
GENERAL FUND**

| EXPENSES | FINAL BUDGET 2021/2022 | UNAUDITED ACTUALS 2021/2022 | PRELIMINARY BUDGET 2022/2023 | FINAL BUDGET 2022/2023 |
|-----------------|---------------------------|-----------------------------------|---------------------------------|---------------------------|
|-----------------|---------------------------|-----------------------------------|---------------------------------|---------------------------|

Memberships

| | | | | |
|--------|-----------|-----------|-----------|-----------|
| 5500 - | \$ 22,885 | \$ 31,723 | \$ 26,000 | \$ 26,000 |
|--------|-----------|-----------|-----------|-----------|

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 - | \$ 70,000 | \$ 85,165 | \$ 80,000 | \$ 80,000 |
|--------|-----------|-----------|-----------|-----------|

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 | \$ 16,498 | \$ 15,000 | \$ 15,000 |
|--------|-----------|-----------|-----------|-----------|

This account covers District paper & disposable supplies, postage, bank fees, printing services, etc.

Publications

| | | | | |
|--------|----------|----------|----------|----------|
| 5530 - | \$ 5,250 | \$ 6,701 | \$ 6,000 | \$ 6,000 |
|--------|----------|----------|----------|----------|

This account covers noticing of Board business and legal notices.

**TRUCKEE FIRE PROTECTION DISTRICT
2022/2023 FINAL BUDGET DETAIL
GENERAL FUND**

| EXPENSES | FINAL BUDGET 2021/2022 | UNAUDITED ACTUALS 2021/2022 | PRELIMINARY BUDGET 2022/2023 | FINAL BUDGET 2022/2023 |
|--|---------------------------|-----------------------------------|---------------------------------|---------------------------|
| Professional Services | | | | |
| 5550- Legal | \$ 35,000 | \$ 31,878 | \$ 35,000 | \$ 35,000 |
| 5552- Audit | \$ 19,300 | \$ 20,300 | \$ 20,000 | \$ 20,000 |
| 5553- Consulting/Engineering (CFD Special Tax) | \$ 94,500 | \$ 16,930 | \$ 25,000 | \$ 25,000 |
| 5554- County Administrative Cost - Taxes | \$ 187,000 | \$ 172,427 | \$ 187,000 | \$ 187,000 |
| 5555- LAFCo Allocation | \$ 11,000 | \$ 11,167 | \$ 11,511 | \$ 11,550 |
| 5556- Medical Services | \$ 18,000 | \$ 19,981 | \$ 15,000 | \$ 15,000 |
| 5558- Software Mgmt. - ESO, Lexipol, Sage Accounting, etc. | \$ 34,624 | \$ 61,541 | \$ 38,350 | \$ 42,650 |
| 5557- Website/Social Media/IT Maint. | \$ 35,900 | \$ 19,927 | \$ 36,000 | \$ 36,000 |
| Off Site Data Storage/Maint. | \$ 2,000 | \$ 140 | \$ 4,520 | \$ 4,520 |
| 5560- Payroll Services/ACA Monitoring | \$ 12,000 | \$ 12,498 | \$ 12,000 | \$ 12,000 |
| 5570- Other Professional Services | \$ 10,100 | \$ 54,570 | \$ 10,000 | \$ 10,000 |
| Direct Charge Tax Administration | \$ 17,000 | \$ 50,390 | \$ 17,000 | \$ 17,000 |
| 5559- HR Services-Testing, Background Checks, etc. | \$ 2,000 | \$ 12,513 | \$ 10,000 | \$ 10,000 |
| TOTAL PROFESSIONAL SERVICES | \$ 478,424 | \$ 484,263 | \$ 421,381 | \$ 425,720 |

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, 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
2022/2023 FINAL BUDGET DETAIL
GENERAL FUND**

| EXPENSES | FINAL BUDGET 2021/2022 | UNAUDITED ACTUALS 2021/2022 | PRELIMINARY BUDGET 2022/2023 | FINAL BUDGET 2022/2023 |
|---------------------------------|---------------------------|-----------------------------------|---------------------------------|---------------------------|
| Training | | | | |
| 5600 - Line Staff | \$ 64,000 | \$ 92,849 | \$ 64,000 | \$ 64,000 |
| ARFF | \$ 5,000 | \$ - | \$ 5,000 | \$ 5,000 |
| Hazardous Materials Training | \$ 2,000 | \$ 35 | \$ - | \$ - |
| Dive Team | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 |
| 5609- Administration/Prevention | \$ 5,000 | \$ 1,722 | \$ 8,000 | \$ 8,000 |
| 5601- Board of Directors | \$ 3,000 | \$ - | \$ 3,000 | \$ 3,000 |
| | \$ 80,000 | \$ 94,607 | \$ 81,000 | \$ 81,000 |

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 | \$ 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
2022/2023 FINAL BUDGET DETAIL
GENERAL FUND**

| EXPENSES | FINAL BUDGET 2021/2022 | UNAUDITED ACTUALS 2021/2022 | PRELIMINARY BUDGET 2022/2023 | FINAL BUDGET 2022/2023 |
|---------------------------------|---------------------------|-----------------------------------|---------------------------------|---------------------------|
| Fuel | | | | |
| 5630- Fuel | \$ 30,000 | \$ 86,096 | \$ 80,000 | \$ 80,000 |
| 5630.18- EMS Transfers | \$ 2,000 | \$ 621 | \$ 2,000 | \$ 2,000 |
| 5630.00.96 Station 96 Bulk Fuel | \$ 20,000 | \$ - | \$ - | \$ - |
| 5630.00.97 Station 97 Bulk Fuel | \$ 26,000 | \$ 34,352 | \$ 30,000 | \$ 30,000 |
| TOTAL FUEL | \$ 78,000 | \$ 121,070 | \$ 112,000 | \$ 112,000 |

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 | \$ 9,763 | \$ 10,000 | \$ 10,000 |
| 5640.92 - Gateway, Station 92 | \$ 33,000 | \$ 30,680 | \$ 33,000 | \$ 33,000 |
| 5640.93 - Donner Lake, Station 93 (residence station) | \$ 9,000 | \$ 7,622 | \$ 9,000 | \$ 9,000 |
| 5640.94 - Tahoe Donner, Station 94 (residence station) | \$ 8,000 | \$ 6,606 | \$ 8,000 | \$ 8,000 |
| 5640.95 - Glenshire, Station 95 | \$ 17,000 | \$ 17,593 | \$ 17,000 | \$ 17,000 |
| 5640.96 - Truckee Tahoe Airport, Station 96 | \$ 35,000 | \$ 32,595 | \$ 35,000 | \$ 35,000 |
| 5640.97 - Soda Springs, Station 97 | \$ 13,000 | \$ 8,030 | \$ 13,000 | \$ 13,000 |
| 5640.98 - Serene Lakes, Station 98 (residence station) | \$ 12,000 | \$ 8,387 | \$ 12,000 | \$ 12,000 |
| TOTAL UTILITIES | \$ 137,000 | \$ 121,276 | \$ 137,000 | \$ 137,000 |

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
2022/2023 FINAL BUDGET DETAIL
GENERAL FUND**

| EXPENSES | FINAL BUDGET 2021/2022 | UNAUDITED ACTUALS 2021/2022 | PRELIMINARY BUDGET 2022/2023 | FINAL BUDGET 2022/2023 |
|---|---------------------------|-----------------------------------|---------------------------------|---------------------------|
| Prevention | | | | |
| 5700- Prevention | \$ 10,000 | \$ 11,606 | \$ 10,000 | \$ 10,000 |
| 5701- Public Education/Media | \$ 10,000 | \$ 8,433 | \$ 10,000 | \$ 10,000 |
| 5705- Fuels Reduction | \$ 30,000 | \$ 290,003 | \$ - | \$ 30,000 |
| 5710 - Fire Sprinkler Plan Review/Inspections | \$ 45,000 | \$ 47,475 | \$ 45,000 | \$ 45,000 |
| TOTAL PREVENTION | \$ 95,000 | \$ 357,516 | \$ 65,000 | \$ 95,000 |

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 | \$ 62,344 | \$ 123,028 | \$ 25,000 | \$ 45,000 |
| Radios | \$ 15,000 | \$ - | \$ 15,000 | \$ 15,000 |
| 6103- Hazardous Materials | \$ 5,000 | \$ - | \$ 5,000 | \$ 5,000 |
| 6106- Dive Team | \$ 1,989 | \$ - | \$ 4,290 | \$ 4,290 |
| 6104- EMS | \$ 16,616 | \$ 146,238 | \$ 179,200 | \$ 179,200 |
| 6110- IT-Computers, Mapping Monitors, Ipads, etc. | \$ 17,500 | \$ 26,236 | \$ 33,000 | \$ 33,000 |
| 6107- Swift Water | \$ 1,500 | \$ - | \$ 1,500 | \$ 1,500 |
| 6109- Rescue | \$ 5,000 | \$ 1,047 | \$ 5,000 | \$ 5,000 |
| 6108- Mechanic/Shop Tools | \$ 5,000 | \$ 5,069 | \$ 5,000 | \$ 5,000 |
| TOTAL EQUIPMENT | \$ 129,949 | \$ 301,619 | \$ 272,990 | \$ 292,990 |

**TRUCKEE FIRE PROTECTION DISTRICT
2022/2023 FINAL BUDGET DETAIL
GENERAL FUND**

| EXPENSES | FINAL BUDGET 2021/2022 | UNAUDITED ACTUALS 2021/2022 | PRELIMINARY BUDGET 2022/2023 | FINAL BUDGET 2022/2023 |
|---|---------------------------|-----------------------------------|---------------------------------|---------------------------|
| EMS Billing Service/ Bad Debt | | | | |
| 6300- Billing Service | \$ 110,000 | \$ 87,433 | \$ 110,000 | \$ 110,000 |
| 6400- Bad Debt Write-off | \$ 350,128 | \$ 1,118,614 | \$ 508,989 | \$ 500,000 |
| 6405- GEMT Expense-Audit/QAF | \$ 48,000 | \$ 46,171 | \$ 48,000 | \$ 78,000 |
| <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 | | | | |
| | \$ - | \$ 54,345 | \$ - | \$ - |
| <i>Contribution to General Operating Reserve Fund</i> | \$ - | \$ - | | |
| <i>Contribution to Building & Equipment Fund</i> | | \$ 225,000 | 0 | \$ - |
| TOTAL EXPENDITURES | \$ 14,533,533 | \$ 15,322,336 | \$ 15,017,639 | \$ 15,017,639 |
| DIFFERENCE REVENUE/EXPENDITURES | \$ (0) | | | |