



PAID
FOR BY

**WILDFIRE
PREVENTION**

Measure T

**TRUCKEE FIRE PROTECTION DISTRICT
MEASURE T
FINAL BUDGET
2022-2023**

TRUCKEE FIRE PROTECTION DISTRICT MEASURE T FINAL BUDGET 2022/2023			
		FYE 2022	FYE 2023
		Unaudited Actuals	Final Budget
1	Taxes		\$ 3,700,000
2	Interest		10,000
3	Miscellaneous		1,000
4	Administrative Billings		1,000
5	Grants		0
6	Account Transfers	591,925	0
	TOTAL INCOME	\$591,925	\$ 3,712,000
7	Permanent Salaries	180,946	575,635
8	Temporary/Part Time Salaries	22,235	134,203
9	Retirement	15,382	53,887
10	Employee Insurance Benefits & 457 Match	13,128	183,658
11	Post Retirement Health Benes	1,050	7,200
12	Workers Compensation Insurance	0	8,368
13	Miscellaneous	0	15,000
14	Uniforms	4,985	13,000
15	Communications	0	10,000
16	Household	0	2,500
17	General Liability Insurance	0	20,000
18	Equip Maint & Lease	0	7,700
19	Vehicle Maintenance	2,758	5,000
20	Maintenance of Structures	26,589	1,000
21	Memberships	3,134	2,000
22	Office Expense	3,728	3,000
23	Publications	0	0
24	Professional Services	75,853	263,500
25	Green Waste	145,202	600,000
26	Training & Travel	1,990	5,000
27	Fuel	1,093	30,000
28	Utilities	0	10,000
29	Equipment	39,506	33,995
30	Vehicle Purchase	54,345	100,000
31	Forest Fuels Projects	0	740,000
32	Wildfire Prevention Programs	0	150,000
33	Reserve Transfers (TFPD Reserves)		737,354
	TOTAL EXPENDITURES	\$ 591,925	\$ 3,712,000
	Net Income	0	0

**TRUCKEE FIRE PROTECTION DISTRICT
2022/2023 FINAL BUDGET DETAIL
MEASURE T**

REVENUE	PRELIMINARY BUDGET 2022/2023	FINAL BUDGET 2022/2023
Taxes -		
4110 - Measure T	\$ 3,700,000	\$ 3,700,000
	<u>\$ 3,700,000</u>	<u>\$ 3,700,000</u>
<i>On September 14, 2021, Measure T was passed by voters within the Truckee Fire Protection District. This measure levies a special tax of \$179 per parcel, per year, creating a dedicated source of local funding for wildfire prevention. The measure has an 8-year sunset, at which time it will need voter approval to continue. The first year of funding will be received in 2023.</i>		
Interest -		
4200 - Interest Income	\$ 10,000	\$ 10,000
<i>Interest earned from investment of reserve funds in Local Agency Investment Fund.</i>		
Miscellaneous Income -		
4450 -	\$ 1,000	\$ 1,000
Administrative Billings -		
4452 -	\$ 1,000	\$ 1,000
<i>Various administrative billings, such as records request fee</i>		
Grant Funds -		
4486 -		\$ -
<i>The District may be awarded grant funds for various wildfire related programs</i>		
Account Transfers -		
4540 - Transfer from Reserve Fund		\$ -
TOTAL REVENUE	<u>\$ 3,712,000</u>	<u>\$ 3,712,000</u>

**TRUCKEE FIRE PROTECTION DISTRICT
2022/2023 FINAL BUDGET DETAIL
MEASURE T**

EXPENSES		PRELIMINARY BUDGET 2022/2023	FINAL BUDGET 2022/2023
PERSONNEL COSTS			
Full Time Measure T Personnel			
5000.03-	1 Wildfire Prevention Manager	\$ 133,408	\$ 133,408
	1 Wildfire Prevention Asst Manager	\$ 96,429	\$ 112,945
	1 Administrative Asst.	\$ 31,518	\$ 31,518
	1 Wildfire Prevention Specialist	\$ 59,406	\$ 70,644
	<i>subtotal</i>	\$ 320,761	\$ 348,515
Administrative Support Personnel			
5000.03-	1 Fire Chief	\$ 40,068	\$ 40,068
	1 Fire Marshall	\$ 28,733	\$ 29,451
	1 PIO	\$ 27,885	\$ 27,885
	2 Inspectors	\$ 25,137	\$ 28,443
	1 Administrative Officer	\$ 28,292	\$ 28,292
	1 Finance Director	\$ 26,928	\$ 26,928
	1 Fleet/Facilities Director	\$ 26,540	\$ 26,540
	1 Fleet/Facilities Assistant	\$ 11,340	\$ 11,340
	<i>subtotal</i>	\$ 214,923	\$ 218,946
 <i>Salaries for full time, 40 hour employees of Measure T. Administrative Support personnel is 20% of the salary of District administrative staff. These administrative resources are necessary to support Measure T operations. FY 22/23 reflects a 3% increase effective 1/1/2023.</i>			
5004-	Vacation/Sick Leave Payout - All Personnel	\$ 2,500	\$ 2,500
5000.02-	Full-time Overtime	\$ 5,357	\$ 5,675
 <i>Overtime occurs primarily from staffing community events, meetings, community education.</i>			
TOTAL FULL-TIME SALARIES		\$ 543,540	\$ 575,635
5005-	Seasonal/Part-Time Salaries	\$ 134,203	\$ 134,203
 <i>Part-time duty personnel for wildfire prevention programs, inspections.</i>			

**TRUCKEE FIRE PROTECTION DISTRICT
2022/2023 FINAL BUDGET DETAIL
MEASURE T**

EXPENSES	PRELIMINARY BUDGET 2022/2023	FINAL BUDGET 2022/2023
Public Employees Retirement System		
5100 - 4 Full-time Employees	\$ 15,140	\$ 16,450
Administrative support staff	\$ 31,823	\$ 32,216
5103- Misc PEPRA Unfunded Liability	\$ 220	\$ 220
5105- Part-time PARS Employees	\$ 5,000	\$ 5,000
TOTAL RETIREMENT	\$ 52,183	\$ 53,887
<i>The District contribution rate for Tier 2 "PEPRA" PERS employees for FY 22/23 is 7.9% for Miscellaneous. Tier 2 PEPRA employee contribution rates are approximately 1/2 of the normal costs at 12% Miscellaneous.</i>		
Group Insurance		
5200 - Medical - Full time	\$ 108,700	\$ 108,700
Admin support staff	\$ 40,227	\$ 40,227
5210 - Dental - Full time	\$ 8,770	\$ 8,770
Admin support staff	\$ 3,034	\$ 3,034
5213- Vision - Full time	\$ 1,271	\$ 1,271
Admin support staff	\$ 509	\$ 509
5214- Life, ADD/LTD - Full time	\$ 2,017	\$ 2,017
Admin support staff	\$ 807	\$ 807
TOTAL GROUP INSURANCE	\$ 165,335	\$ 165,335
Payroll Tax Liability		
5217 - FICA	\$ 9,827	\$ 10,293
State Unemployment Insurance	\$ 200	\$ 200
	\$ 10,027	\$ 10,493
TOTAL EMPLOYEE INSURANCE	\$ 175,362	\$ 175,828

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
MEASURE T**

EXPENSES	PRELIMINARY BUDGET 2022/2023	FINAL BUDGET 2022/2023
Post Retirement Health Benefits		
5207- Post Retirement Health Insurance Fund (OPEB)	\$ -	\$ -
5209- Post Employment Health Plan	\$ 5,400	\$ 5,400
Post Employment Health Plan - Admin support	\$ 1,800	\$ 1,800
TOTAL POST RETIREMENT HEALTH BENEFITS	\$ 7,200	\$ 7,200

In 2018 the District established a Post Employment Health Plan (PEHP) in which Tier 3 employees contribute \$150 per month to be used for future qualified health care premiums or expenses and the District matches up to \$150 per participant, per month. Employees hired after 7/2013 comprise the 3rd benefit tier of Post Employment Health Plan benefits.

457 Retirement Account

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

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

Worker's Compensation Insurance

5218-	\$ 8,149	\$ 8,368
-------	----------	----------

Special District Risk Management Authority administers the District's Workers Compensation Insurance Program. Rates are determined by total payroll amounts, and the Districts Experience Modification Rate (MOD Rate), which is currently 88%. The payroll rates for FY22/23 are unchanged at 0.57% for Misc. payroll.

Miscellaneous

5300 -	\$ 15,000	\$ 15,000
--------	-----------	-----------

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

**TRUCKEE FIRE PROTECTION DISTRICT
2022/2023 FINAL BUDGET DETAIL
MEASURE T**

EXPENSES	PRELIMINARY BUDGET 2022/2023	FINAL BUDGET 2022/2023
Uniforms		
5312 - Uniforms	\$ 10,000	\$ 10,000
Class A Uniforms	\$ 3,000	\$ 3,000
TOTAL UNIFORMS	\$ 13,000	\$ 13,000

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

Communications

5330 - Communications	\$ 10,000	\$ 10,000
-----------------------	-----------	-----------

These accounts cover cell phones, equipment and related services.

Household

5340 - Household Expense	\$ 2,500	\$ 2,500
--------------------------	----------	----------

This account provides for paper products , cleaning supplies,bottled water service, etc.

Insurance

5352 - General Liability	\$ 20,000	\$ 20,000
--------------------------	-----------	-----------

This account provides for general liability insurance for all district facilities and vehicles. At any time, the District could engage in a risk evaluation which may result in an adjustment of policy values/rates during the fiscal year.

**TRUCKEE FIRE PROTECTION DISTRICT
2022/2023 FINAL BUDGET DETAIL
MEASURE T**

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

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

Vehicle Maintenance

5416 - General	\$ 5,000	\$ 5,000
----------------	----------	----------

This account covers maintenance costs for vehicles. The District recognizes the importance of a well-maintained fleet and will adjust this budget category as needed.

Maintenance of Structures

5420. - Downtown Measure T Office Stn. 91	\$ 1,000	\$ 1,000
--	----------	----------

These accounts include repairs & routine maintenance costs for facilities.

Memberships

5500 -	\$ 2,000	\$ 2,000
--------	----------	----------

Includes membership costs to applicable organizations.

Office Expense

5520 -	\$ 3,000	\$ 3,000
--------	----------	----------

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

**TRUCKEE FIRE PROTECTION DISTRICT
2022/2023 FINAL BUDGET DETAIL
MEASURE T**

EXPENSES	PRELIMINARY BUDGET 2022/2023	FINAL BUDGET 2022/2023
Publications		
5530 -	\$ -	\$ -
<i>This account covers noticing of Board business and legal notices.</i>		
Professional Services		
5550- Legal	\$ 5,000	\$ 5,000
5552- Audit	\$ 4,000	\$ 4,000
5553- Consulting/Engineering (CFD Special Tax)	\$ 35,000	\$ 35,000
5554- County Administrative Cost - Taxes	\$ 60,000	\$ 60,000
5556- Medical Services	\$ 1,000	\$ 1,000
5558- Software Mgmt. - FireAside, Vibrant Planet, etc	\$ 129,100	\$ 129,100
5557- Website/Social Media/IT Maint.	\$ 7,200	\$ 7,200
5570- Other Professional Services	\$ 5,000	\$ 5,000
SCI Tax Administration	\$ 17,000	\$ 17,000
5559- HR Services-Testing, Background Checks, etc.	\$ 200	\$ 200
TOTAL PROFESSIONAL SERVICES	\$ 263,500	\$ 263,500

These accounts include the annual audit, County fees for the collection of taxes, legal services, tax administration by SCI Consulting, FireAside software fees, etc.

Training

5600 -	\$ 5,000	\$ 5,000
--------	----------	----------

These accounts cover all required training/classes and certifications for wildfire prevention and forestry professionals.

**TRUCKEE FIRE PROTECTION DISTRICT
2022/2023 FINAL BUDGET DETAIL
MEASURE T**

EXPENSES	PRELIMINARY BUDGET 2022/2023	FINAL BUDGET 2022/2023
Fuel		
5630- Fuel	\$ 30,000	\$ 30,000
<p><i>These accounts cover fuel for wildfire prevention vehicles/apparatus. As of 1/1/2021, the District is participating in a cooperative fueling station with the Town of Truckee located at Stockrest Springs. One of the key benefits of the new station includes the ability to adopt renewable diesel, which is better for the environment. The District purchases fuel at State Department of Governmental Services contract rates. Fuel costs fluctuate annually based on per gallon fuel costs, call volume, and vehicle mileage.</i></p>		
Utilities		
5640.91 - Downtown Measure T Station 91	\$ 10,000	\$ 10,000
<p><i>Includes water, electricity, gas, propane, disposal, internet and misc. utility costs associated with all District facilities.</i></p>		
Green Waste		
5700- Chipping Program	\$ 150,000	\$ 200,000
5701- Pick Up Program	\$ 200,000	\$ 250,000
5705- Dumpster Rebate	\$ 50,000	\$ 50,000
5710 - ERL Dump Fees	\$ 200,000	\$ 100,000
TOTAL GREEN WASTE	\$ 600,000	\$ 600,000

This account covers green waste disposal program, chipping, and the residential defensible space rebate program that include vegetation removal and chipping.

**TRUCKEE FIRE PROTECTION DISTRICT
2022/2023 FINAL BUDGET DETAIL
MEASURE T**

EXPENSES	PRELIMINARY BUDGET 2022/2023	FINAL BUDGET 2022/2023
FOREST FUELS PROJECTS		
5705 - CWPP Implimentation	\$ 100,000	\$ 100,000
Critical Infrastructure	\$ 40,000	\$ 40,000
Block Grants	\$ 600,000	\$ 600,000
TOTAL FOREST FUELS PROJECTS	\$ 740,000	\$ 740,000
<i>This account covers forest fuels projects such as the implimentation of the Community Wildfire Protection Program (CWPP) and grants to other agencies/stakeholders for forest fuels reduction projects.</i>		
Wildfire Prevention Programs		
5705 - Dead Tree Fund	\$ 20,000	\$ 20,000
Home Hardening Rebates	\$ 10,000	\$ 10,000
Evacuation Planning	\$ 75,000	\$ 75,000
Elderly & Disabled Dspace	\$ 5,000	\$ 5,000
Biomass Studies & Solutions	\$ 25,000	\$ 40,000
TOTAL WILDFIRE PREVENTION PROGRAMS	\$ 135,000	\$ 150,000
<i>This account covers various proposed wildfire prevention and evacuation programs.</i>		
Equipment & Supplies		
6100 - General Equipment & Supplies	\$ 33,995	\$ 33,995
<i>These accounts cover the purchase of both accountable (over \$5000) and minor (expendable) equipment and supplies.</i>		
Vehicle Purchase	\$ 100,000	\$ 100,000
Transfer to Measure T Reserve Fund	\$ 286,838	\$ 145,429
Reimbursement to District Reserve Fund FY 21/22	\$ 500,000	\$ 591,925
TOTAL EXPENDITURES	\$ 3,712,000	\$ 3,712,000
DIFFERENCE REVENUE/EXPENDITURES		\$ 0