



**TRUCKEE FIRE  
PROTECTION DISTRICT  
FINAL BUDGET  
2016-2017**

		<u>20152016</u>	<u>20152016</u>	<u>20162017</u>	<u>20162017</u>
<b>Truckee Fire Protection District</b>		FINAL BUDGET	UNAUDITED ACTUALS	PRELIMINARY BUDGET	FINAL BUDGET
		<u>20152016</u>	<u>20152016</u>	<u>20162017</u>	<u>20162017</u>
1	Taxes	6,724,092	6,935,052	6,997,228	7,096,326
2	Fire Suppression Benefit Assessment	1,000,130	1,019,156	1,094,876	1,094,876
3	Interest	13,000	25,072	17,000	26,000
4	Rents	26,486	27,617	28,000	28,000
5	Emergency Incident Reimbursements	150,000	338,092	20,000	135,000
6	Non-Emergency Reimbursements	20,000	44,167	20,000	20,000
7	Inspections - Sprinklers, alarms	50,000	48,200	50,000	50,000
8	Miscellaneous	2,000	9,750	2,000	2,000
9	Sale of Fixed Assets		500		
10	Administrative Billings	20,000	19,830	20,000	20,000
11	Placer County Programs	20,000	20,000	20,000	20,000
12	Grants	34,500	45,849	150,720	182,904
13	Ambulance Revenue	1,750,000	2,100,066	2,100,000	2,100,000
14	GEMT Reimbursements	136,000	264,033	120,000	120,000
15	Transfer from Building & Equipment	-	-		
16	<b>TOTAL INCOME</b>	<b>9,946,208</b>	<b>10,897,384</b>	<b>10,639,824</b>	<b>10,895,106</b>
17	Permanent salaries	4,674,748	4,874,683	4,991,890	5,037,217
18	Temporary salaries	200,000	249,216	200,000	200,000
19	Retirement	1,070,230	1,066,500	1,210,491	1,195,464
20	Employee Insurance Benefits	940,000	947,074	1,011,360	1,059,944
21	Post Retirement Health Benes	522,000	456,954	469,520	469,520
22	Workers Compensation Insurance	250,000	336,677	262,000	262,000
23	Miscellaneous	4,000	5,931	4,000	4,000
24	Uniforms/Protective Clothing	35,000	38,208	55,000	55,000
25	Communications	180,100	155,563	180,100	156,000
26	Household	8,500	10,677	8,500	8,500
27	General Liability Insurance	55,000	54,762	57,000	57,000
28	Equip maint & lease	60,630	72,077	60,630	60,630
29	Vehicle maintenance	75,000	120,703	89,000	89,000
30	Maintenance of structures	83,500	89,698	104,000	104,000
31	Memberships	13,000	14,222	15,000	15,000
32	Medical supplies	50,000	55,055	55,000	55,000
33	Office expense	15,000	14,965	10,000	10,000
34	Publications	14,000	6,184	14,000	14,000
35	Professional services	273,800	290,479	310,000	361,277
36	Training & travel	65,000	99,197	65,000	65,000
37	Fuel	98,000	61,934	85,000	85,000
38	Utilities	115,700	112,566	124,375	124,375
39	Prevention	56,000	66,720	60,958	60,958
40	Equipment	134,500	227,054	156,000	318,221
41	Ambulance Billing Service	90,500	102,624	91,000	103,000
42	Ambulance Bad Debt	600,000	608,000	600,000	600,000
43	Vehicle Purchase	212,000	250,857	350,000	325,000
44	CONTRIBUTION TO GF RESERVES	50,000	50,000		
45	CONTRIBUTION TO B & E RESERVES	-	-		
46		-	-		
47	<b>TOTAL EXPENDITURES</b>	<b>9,946,208</b>	<b>10,438,580</b>	<b>10,639,824</b>	<b>10,895,106</b>
48	Net Income	-	458,804	-	-

**TRUCKEE FIRE PROTECTION DISTRICT  
2016/2017 FINAL BUDGET DETAIL  
GENERAL FUND**

	FINAL BUDGET 2015/2016	UNAUDITED ACTUALS 2015/2016	PRELIMINARY BUDGET 2016/2017	FINAL BUDGET 2016/2016
<b>Taxes -</b>				
4110 - Secured property tax	\$ 6,222,722	\$ 6,317,164	\$ 6,370,939	\$ 6,475,093
4120 - Unsecured property tax	\$ 130,000	\$ 120,886	\$ 200,727	\$ 123,908
4140- Miscellaneous tax		\$ 13,312	\$ 78	\$ 13,645
4150 - Supplemental property tax		\$ 126,021	\$ 68,912	\$ 129,172
4180- Homeowners property tax	\$ 65,000	\$ 62,935	\$ 66,572	\$ 64,508
4160- Redevelopment	\$ 105,000	\$ 89,003	\$ 85,000	\$ 85,000
4170 - Special Tax	\$ 201,370	\$ 205,731	\$ 205,000	\$ 205,000
	<u>\$ 6,724,092</u>	<u>\$ 6,935,052</u>	<u>\$ 6,997,228</u>	<u>\$ 7,096,326</u>

*Property tax and voter approved special taxes comprise 75% of District revenue. The District is projecting a 2.5% increase in property tax revenue for FY 16/17.*

4170.00.01 - Fire Suppression Benefit Assessment \$ 1,000,130 \$ 1,019,156 \$ 1,094,876 \$ 1,094,876

*Fire Suppression Benefit Assessment - approved 3/21/2008, funds salary & benefits for 7 Firefighters and 2 Defensible Space/Prevention Inspectors. It also funds the communication upgrade to the Mt. Rose Repeater and community education/outreach programs.*

<b>Total Tax Revenue</b>	<u>\$ 7,724,222</u>	<u>\$ 7,954,208</u>	<u>\$ 8,092,104</u>	<u>\$ 8,191,202</u>
<b>Interest -</b>				
4200 - Interest Income	\$ 13,000	\$ 25,072	\$ 17,000	\$ 26,000

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

**TRUCKEE FIRE PROTECTION DISTRICT  
2016/2017 FINAL BUDGET DETAIL  
GENERAL FUND**

<b>REVENUE</b>	<b>FINAL BUDGET 2015/2016</b>	<b>UNAUDITED ACTUALS 2015/2016</b>	<b>PRELIMINARY BUDGET 2016/2017</b>	<b>FINAL BUDGET 2016/2016</b>
<b>Rents -</b>				
4300 - Rental Income - Resident Firefighters at Stn. 93, 94 & 98	\$ 26,486	\$ 27,617	\$ 28,000	\$ 28,000
<i>Rental income received from staff in station facilities at 93, 94 &amp; 98 (currently \$807.39/month)</i>				
<b>Emergency Reimbursements -</b>				
4410 - Emergency incident response revenue	\$ 150,000	\$ 338,092	\$ 20,000	\$ 135,000
<i>Reimbursement from Cal Fire, NDF, BLM, USFS and other agencies through OES or direct contract for services provided on emergency incidents or station converge including rescue &amp; HazMat. Reimbursements to date include out of district response to several fires as well as 3-week rental of Brush 95 to CalFire.</i>				
<b>Non-Emergency Reimbursements -</b>				
4430 - Other non-emergency reimbursements	\$ 20,000	\$ 44,167	\$ 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.</i>				
<b>Inspections - Sprinklers, Alarms</b>				
4440-	\$ 50,000	\$ 48,200	\$ 50,000	\$ 50,000

*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.*

**TRUCKEE FIRE PROTECTION DISTRICT  
2016/2017 FINAL BUDGET DETAIL  
GENERAL FUND**

<b>REVENUE</b>	<b>FINAL BUDGET 2015/2016</b>	<b>UNAUDITED ACTUALS 2015/2016</b>	<b>PRELIMINARY BUDGET 2016/2017</b>	<b>FINAL BUDGET 2016/2016</b>
<b>Miscellaneous Income -</b>				
4450 -	\$ 2,000	\$ 9,750	\$ 2,000	\$ 2,000
<i>Records Request, Cal Card membership reimbursement, etc.</i>				
<b>Sale of Fixed Assets -</b>				
4460-	\$ -	\$ 500	\$ -	\$ -
<i>Sale of Fixed Assets -</i>				
<b>Administrative Billings -</b>				
4452 -	\$ 20,000	\$ 19,830	\$ 20,000	\$ 20,000
<i>Lockbox reimbursement, DSPUD fuel reimbursements, etc.</i>				
<b>Placer County Programs -</b>				
4480 -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
<i>Operating funds from Placer County for operation and management of Hazardous Materials Team</i>				
<b>Grant Funds -</b>				
4485 -	\$ 34,500	\$ 45,849	\$ 150,720	\$ 182,904

*\$27,000 was awarded for the planning and implementation of a Community Wildfire Protection Plan in FY15/16; funding is split between FY15/16 and 16/17. FY16/17 also reflects \$168k for the purchase of SCBA's.*

**TRUCKEE FIRE PROTECTION DISTRICT  
2016/2017 FINAL BUDGET DETAIL  
GENERAL FUND**

<b>REVENUE</b>	FINAL BUDGET 2015/2016	UNAUDITED ACTUALS 2015/2016	PRELIMINARY BUDGET 2016/2017	FINAL BUDGET 2016/2016
<b>Ambulance Revenue -</b>				
4600- Ambulance Revenue	\$ 1,750,000	\$ 2,980,980	\$ 2,950,000	\$ 2,950,000
4601 - Contractual Write-offs	\$ (880,914)	\$ (880,914)	\$ (850,000)	\$ (850,000)
	<u>\$ 2,100,066</u>	<u>\$ 2,100,066</u>	<u>\$ 2,100,000</u>	<u>\$ 2,100,000</u>
 4650- GEMT Reimbursements	 \$ 136,000	 \$ 264,033	 \$ 120,000	 \$ 120,000

*This account shows anticipated gross EMS charges after contractual Medicare/Medicaid write-offs (4601). The fee structure was increased in 5/2015. The Ground Emergency Medical Transport Reimbursement program should provide some relief for Medi-cal service reimbursements.*

**Account Transfers -**  
 4540 - Transfer from Building & Equipment Reserve Fund  
 Transfer from General Fund Unrestricted Reserve Fund

**TOTAL REVENUE** \$ 9,946,208 \$ 10,897,384 \$ 10,639,824 \$ 10,895,106

**TRUCKEE FIRE PROTECTION DISTRICT  
2016/2017 FINAL BUDGET DETAIL  
GENERAL FUND**

	UNAUDITED		PRELIMINARY	
	FINAL BUDGET 2015/2016	ACTUALS 2015/2016	BUDGET 2016/2017	FINAL BUDGET 2016/2016
<b>EXPENSES</b>				
<b>PERSONNEL COSTS</b>				
5000 - Shift Employees - full-time	\$ 340,430	\$ 347,262	\$ 352,473	\$ 352,473
3 Battalion Chiefs	\$ 1,203,058	\$ 1,219,078	\$ 1,266,312	\$ 1,249,678
12 Captains	\$ 1,867,734	\$ 1,801,998	\$ 2,021,927	\$ 2,056,362
24 ALS Firefighters (includes 2 open positions)	\$ 3,411,222	\$ 3,368,338	\$ 3,640,712	\$ 3,658,513
<i>Subtotal</i>				
5000.01 - 40-Hour Employees	\$ 164,388	\$ 167,676	\$ 170,191	\$ 170,196
1 Fire Chief	\$ 134,600	\$ 152,490		
1 Deputy Chief	\$	\$ 35,844	\$ 111,325	\$ 109,145
1 Fire Marshall	\$ 94,776	\$ 96,684	\$ 98,134	\$ 98,134
1 Prevention Officer			\$	\$ 24,205
1 Prevention Officer-Permanent Part-time	\$ 109,201	\$ 111,396	\$ 113,067	\$ 113,067
1 Administrative Officer	\$ 77,448	\$ 79,008	\$ 97,611	\$ 98,999
1 Finance Specialist	\$ 38,192	\$ 39,936	\$ 40,535	\$ 40,535
1 Administrative Asst.	\$ 90,500	\$ 92,340	\$ 93,725	\$ 93,725
1 Fleet/Facility Mgr.			\$ 38,002	\$ 36,406
1 Fleet/Facility Assistant	\$ 709,105	\$ 775,374	\$ 762,590	\$ 784,412
<i>Subtotal</i>				
<i>Full-time salaries account for line staff and 40 hour employees. FY 16/17 reflects a 3% COLA effective 1/1/2017.</i>				
5010- Vacation/Sick Leave payout - all personnel	\$ 150,000	\$ 63,776	\$ 150,000	\$ 150,000
5000.02- Full-time Overtime	\$ 404,421	\$ 667,195	\$ 438,588	\$ 444,292
<i>Overtime occurs primarily from maintenance of daily minimum staffing levels, emergency incident staffing and required trainings. FY 15/16 OT reflects above-normal wildland incident response and in-district backfill. (See Emergency Incident Reimbursements for off-set)</i>				
<b>TOTAL FULL-TIME SALARIES</b>	\$ 4,674,748	\$ 4,874,683	\$ 4,991,890	\$ 5,037,217

**TRUCKEE FIRE PROTECTION DISTRICT  
2016/2017 FINAL BUDGET DETAIL  
GENERAL FUND**

<b>EXPENSES</b>	FINAL BUDGET	UNAUDITED	PRELIMINARY	FINAL BUDGET
	2015/2016	ACTUALS 2015/2016	BUDGET 2016/2017	2016/2016

5000.03 - Temporary Salaries	\$ 188,000	\$ 239,416	\$ 188,000	\$ 188,000
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*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.*

5000.05 - Board Salaries	\$ 12,000	\$ 9,800	\$ 12,000	\$ 12,000
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*Board members (5) are paid \$100 per meeting/maximum \$400 per month*

<b>TOTAL PART-TIME SALARIES</b>	\$ 200,000	\$ 249,216	\$ 200,000	\$ 200,000
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**Public Employees Retirement System**

5100 - 39 Safety Employees	\$ 760,632	\$ 747,493	\$ 844,544	\$ 827,675
Safety Unfunded Liability	\$ 208,933	\$ 208,933	\$ 254,286	\$ 254,286
6 Miscellaneous Employees	\$ 42,400	\$ 45,187	\$ 48,373	\$ 48,451
Miscellaneous Unfunded Liability	\$ 20,387	\$ 20,387	\$ 23,337	\$ 23,337
Part-time PERS/PARS Employees	\$ 37,878	\$ 44,500	\$ 39,951	\$ 41,715

<b>TOTAL RETIREMENT</b>	\$ 1,070,230	\$ 1,066,500	\$ 1,210,491	\$ 1,195,464
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*Tier 1 PERS contribution rates for 16/17 are 21.251% for Safety employees and 14.012% for Miscellaneous. Required contributions to the District's unfunded liability are \$254,262 for Safety and \$23,337 for Miscellaneous. Tier 2 PERS contribution rates for PEPRAs Employees are 13.782% Safety and 7.19% Miscellaneous. 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  
2016/2017 FINAL BUDGET DETAIL  
GENERAL FUND**

EXPENSES	FINAL BUDGET	UNAUDITED	PRELIMINARY	FINAL BUDGET
	2015/2016	ACTUALS 2015/2016	BUDGET 2016/2017	2016/2016
<b>Group Insurance</b>				
5200 - Medical - Active	\$ 764,012	\$ 770,163	\$ 825,416	\$ 873,214
5210 - Dental	\$ 77,310	\$ 73,946	\$ 82,403	\$ 80,860
5220 - Vision	\$ 13,951	\$ 12,355	\$ 11,951	\$ 11,728
5218 - Life, AD&D & LTD	\$ 14,868	\$ 15,548	\$ 16,836	\$ 17,202
<b>TOTAL GROUP INSURANCE</b>	<b>\$ 870,141</b>	<b>\$ 872,012</b>	<b>\$ 936,606</b>	<b>\$ 983,004</b>

*Insurance is paid on a tiered system for full-time employees and their dependents depending on hire date. Employees hired after 7/1/2013 comprise a 3rd benefit tier intended to control future health care costs. Health premiums will increase an average of 5% for 16/17.*

**Payroll Tax Liability**

5217 - FICA	\$ 68,859	\$ 74,977	\$ 73,754	\$ 75,940
5250 - State Unemployment Insurance	\$ 1,000	\$ 85	\$ 1,000	\$ 1,000
	\$ 69,859	\$ 75,062	\$ 74,754	\$ 76,940

**TOTAL EMPLOYEE INSURANCE**

	\$ 940,000	\$ 947,074	\$ 1,011,360	\$ 1,059,944
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**Post Retirement Health Benefits**

5219 - Post Retirement Health Insurance Fund	\$ 247,217	\$ 192,800	\$ 180,208	\$ 180,208
5200.01 - Medical - Retired	\$ 274,783	\$ 264,154	\$ 289,312	\$ 289,312
<b>TOTAL POST RETIREMENT HEALTH BENEFITS</b>	<b>\$ 522,000</b>	<b>\$ 456,954</b>	<b>\$ 469,520</b>	<b>\$ 469,520</b>

*The District joined the California Employee Retiree Benefit Trust, administered by Cal PERS in June 2008. This plan meets the GASB-45 compliance requirements and represents annual payments toward fully funding the District's retiree health benefit liability. The required bi-annual actuarial study was completed and approved in March 2016. The District currently has in excess of \$2.6 million dollars on deposit for future retiree health liabilities.*

**TRUCKEE FIRE PROTECTION DISTRICT  
2016/2017 FINAL BUDGET DETAIL  
GENERAL FUND**

EXPENSES	FINAL BUDGET	UNAUDITED	PRELIMINARY	FINAL BUDGET
	2015/2016	ACTUALS 2015/2016	BUDGET 2016/2017	2016/2016

**Worker's Compensation Insurance**

5353	\$ 250,000	\$ 336,677	\$ 262,000	\$ 262,000
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*Special District Risk Management Authority administers the District's Workers Compensation Insurance Program. Rates for FY16/17 are unchanged at 5.84% for safety payroll and 0.57% for Misc. payroll. 15/16 totals reflect adjustments from our previous carrier for ongoing claims.*

**Miscellaneous**

5300 -	\$ 4,000	\$ 5,931	\$ 4,000	\$ 4,000
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*Miscellaneous expenses are broad in nature and include flowers/remembrances for retirees/employees, top gun award, employee appreciation, etc.*

**Uniforms**

5311- Protective Clothing	\$ 12,000	\$ 9,395	\$ 37,500	\$ 37,500
5312 - Uniforms	\$ 23,000	\$ 28,812	\$ 17,500	\$ 17,500
<b>TOTAL UNIFORMS</b>	<b>\$ 35,000</b>	<b>\$ 38,207</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>

*These accounts cover the purchase of all required uniforms including Class A uniforms, badges and turnouts/boots, along with needed alterations and repairs. FY 16/17 includes \$10,500 for the scheduled replacement of structure PPE and \$27k for replacement wildland PPE.*

**Communications**

5330 - Communications	\$ 39,700	\$ 36,880	\$ 39,650	\$ 38,050
5330.01 - Rent - Mt. Rose Repeater	\$ 2,400	\$ 2,375	\$ 2,450	\$ 2,450
5331 - Dispatch Services	\$ 138,000	\$ 116,308	\$ 138,000	\$ 115,500
<b>TOTAL COMMUNICATIONS</b>	<b>\$ 180,100</b>	<b>\$ 155,563</b>	<b>\$ 180,100</b>	<b>\$ 156,000</b>

*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 Grass Valley Emergency Command Center. Final contract numbers were not available however a 5% increase has been budgeted.*

**TRUCKEE FIRE PROTECTION DISTRICT  
2016/2017 FINAL BUDGET DETAIL  
GENERAL FUND**

**EXPENSES**

	FINAL BUDGET 2015/2016	UNAUDITED ACTUALS 2015/2016	PRELIMINARY BUDGET 2016/2017	FINAL BUDGET 2016/2016
<b>Household</b>				
5340 - Household expense	\$ 8,500	\$ 10,677	\$ 8,500	\$ 8,500

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

<b>Insurance</b>				
5352 - General Liability	\$ 55,000	\$ 54,762	\$ 57,000	\$ 57,000

*This account provides for general liability insurance for all district facilities and vehicles. Policy rates are unchanged for FY 16/17; the commercial auto policy premium is \$21,506 and the commercial property/Liability policy premium is \$32,974. The increase reflects the addition of 2 medic units, 2 prevention vehicles and 1 water tender to the policy.*

<b>Equipment Maintenance &amp; Lease</b>				
5414 - Maintenance of Equipment	\$ 60,000	\$ 71,612	\$ 60,000	\$ 60,000
5417 - Lease of Equipment	\$ 630	\$ 465	\$ 630	\$ 630
<b>TOTAL EQUIPMENT MAINT. &amp; LEASE</b>	\$ 60,630	\$ 72,077	\$ 60,630	\$ 60,630

*These accounts cover the lease of postage equipment and the maintenance contract for all District copiers. Also included are maintenance costs for radios, pagers, SCBA annual testing, minor station equipment maintenance, computer maintenance, gurney maintenance, Dive Team equipment, hose and ladder testing, MedVault Wi-Fi upgrade, etc.*

<b>Vehicle Maintenance</b>				
5416 -	\$ 75,000	\$ 120,703	\$ 89,000	\$ 89,000

*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  
2016/2017 FINAL BUDGET DETAIL  
GENERAL FUND**

	FINAL BUDGET 2015/2016	UNAUDITED ACTUALS 2015/2016	PRELIMINARY BUDGET 2016/2017	FINAL BUDGET 2016/2016
<b>EXPENSES</b>				
<b>Maintenance of Structures</b>				
5420.-	\$ 500	\$ 206	\$ 500	\$ 500
5420.90 Land - Future Station 90	\$ -	\$ 53	\$ -	\$ -
5420.91 - Downtown Administration/Prevention, Stn. 91	\$ 40,000	\$ 43,739	\$ 50,000	\$ 62,000
5420.92 - Gateway, Station 92	\$ 15,000	\$ 13,235	\$ 5,000	\$ 5,000
5420.93 - Donner Lake, Station 93 (residence station)	\$ 2,000	\$ 992	\$ 4,000	\$ 3,000
5420.94 - Tahoe Donner, Station 94 (residence station)	\$ 7,000	\$ 736	\$ 5,000	\$ 2,000
5420.95 - Glenshire, Station 95	\$ 2,000	\$ 1,749	\$ 5,000	\$ 4,300
5420.96 - Truckee Tahoe Airport, Station 96	\$ 3,000	\$ 16,001	\$ 17,000	\$ 3,000
5420.97 - Soda Springs, Station 97	\$ 12,000	\$ 7,126	\$ 16,000	\$ 21,000
5420.98 - Serene Lakes, Station 98 (residence station)	\$ 2,000	\$ 5,861	\$ 1,500	\$ 3,200
<b>TOTAL MAINTENANCE OF STRUCTURES</b>	\$ 83,500	\$ 89,698	\$ 104,000	\$ 104,000

*These accounts include repairs & maintenance costs for all District facilities. Scheduled for FY16/17 is completion of the interior remodel at Stn. 91-\$25k, a new HVAC system \$33k, bear bin \$1,300 & storage shelving \$1k at Stn 94, and a kitchen remodel \$20k at Stn 97.*

**Memberships**

5500 -	\$ 13,000	\$ 14,222	\$ 15,000	\$ 15,000
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*Includes membership costs to PORAC (health insurance), CSFA, CSDA, NFFPA, Sac-Sierra Regional Arson Task Force, LTRFCA, etc.*

**TRUCKEE FIRE PROTECTION DISTRICT  
2016/2017 FINAL BUDGET DETAIL  
GENERAL FUND**

	FINAL BUDGET 2015/2016	UNAUDITED ACTUALS 2015/2016	PRELIMINARY BUDGET 2016/2017	FINAL BUDGET 2016/2016
<b>EXPENSES</b>				
<b>Medical Supplies</b>				
5510 -	\$ 50,000	\$ 55,055	\$ 55,000	\$ 55,000
<i>This account reflects costs associated with the operation of the EMS program - disposable supplies, bio-medical engineering, oxygen &amp; drug supplies, etc.</i>				
<b>Office Expense</b>				
5520 -	\$ 15,000	\$ 14,965	\$ 10,000	\$ 10,000
<i>This account covers District paper &amp; disposable supplies, postage, bank fees, web site maintenance, IT remote access/internet subscriptions, annual EOA agreement w/SSV, etc.</i>				
<b>Publications</b>				
5530 -	\$ 14,000	\$ 6,184	\$ 14,000	\$ 14,000
<i>This account covers noticing of Board business and legal notices. It further includes various subscriptions - NFPA, Safety publications, etc.</i>				
<b>Professional Services</b>				
5550- Legal	\$ 46,800	\$ 31,681	\$ 40,000	\$ 55,000
5552- Audit	\$ 13,000	\$ 11,980	\$ 15,000	\$ 15,000
5553- Consulting/Engineering	\$ 5,000	\$ 588	-	
5554- County Administrative Cost - Taxes	\$ 139,000	\$ 136,924	\$ 140,000	\$ 140,000
5560 - Medical Services	\$ 20,000	\$ 23,578	\$ 20,000	\$ 20,000
5580 - Other Professional Services	\$ 50,000	\$ 85,727	\$ 95,000	\$ 131,277
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>\$ 273,800</b>	<b>\$ 290,478</b>	<b>\$ 310,000</b>	<b>\$ 361,277</b>

*These accounts include the annual audit, County fees for the collection of taxes & LAFCo services, legal services, mandated health screenings for the EMS, HazMat and Dive Team, Direct Charge administration by SCI Consulting, Lexipol Policy Software Program, payroll processing, ESO PCR Processing Program & Monitor Interface, Firehouse Incident Software Mgmt., Data Storage Services & upgrades, bi-annual Actuarial Study of Retiree Health Liabilities/GASB 45, Annual CalPERS Retirement Liability Report/GASB 68, GEMT Audit, Community Facility District Consulting Services, etc.*

**TRUCKEE FIRE PROTECTION DISTRICT  
2016/2017 FINAL BUDGET DETAIL  
GENERAL FUND**

<b>EXPENSES</b>	FINAL BUDGET	UNAUDITED	PRELIMINARY	FINAL BUDGET
	2015/2016	ACTUALS 2015/2016	BUDGET 2016/2017	2016/2016

<b>Training</b>				
5600 -	\$ 65,000	\$ 99,197	\$ 65,000	\$ 65,000

*This account covers all required training/classes and certifications for fire, 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. This account also includes the annual expense for the Target Solutions HR/Training program.*

<b>Fuel</b>				
5630-	\$ 6,000	\$ 7,340	\$ 6,000	\$ 6,000
5630.18.00	\$ 2,000	\$ 1,065	\$ 2,000	\$ 2,000
5630.00.96	\$ 50,000	\$ 29,109	\$ 45,000	\$ 45,000
5630.00.97	\$ 40,000	\$ 24,420	\$ 32,000	\$ 32,000
<b>TOTAL FUEL</b>	\$ 98,000	\$ 61,934	\$ 85,000	\$ 85,000

*This account covers fuel for all district vehicles/apparatus. The District maintains fuel storage tanks at Stations 96 & 97 and purchases fuel at DGS contract rates.*

<b>Utilities</b>				
5640 -	\$ 75	\$ 202	\$ 75	\$ 75
5640.91 -	\$ 7,425	\$ 9,502	\$ 10,800	\$ 10,800
5640.92 -	\$ 27,600	\$ 26,624	\$ 29,000	\$ 29,000
5640.93 -	\$ 7,800	\$ 8,883	\$ 9,700	\$ 9,700
5640.94 -	\$ 7,800	\$ 8,444	\$ 9,300	\$ 9,300
5640.95 -	\$ 10,500	\$ 11,301	\$ 12,500	\$ 12,500
5640.96 -	\$ 33,000	\$ 28,347	\$ 29,000	\$ 29,000
5640.97 -	\$ 11,500	\$ 9,441	\$ 12,300	\$ 12,300
5640.98 -	\$ 10,000	\$ 9,822	\$ 11,700	\$ 11,700
<b>TOTAL UTILITIES</b>	\$ 115,700	\$ 112,566	\$ 124,375	\$ 124,375

*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  
2016/2017 FINAL BUDGET DETAIL  
GENERAL FUND**

EXPENSES	FINAL BUDGET	UNAUDITED	PRELIMINARY	FINAL BUDGET
	2015/2016	ACTUALS 2015/2016	BUDGET 2016/2017	2016/2016
<b>Prevention</b>				
5700- Prevention	\$ 4,500	\$ 15,862	\$ 10,958	\$ 10,958
5701- Prevention - Fire Benefit Assessment	\$ 1,500	\$ 2,808		
5710 - Fire Sprinkler Plan Review/Inspections	\$ 50,000	\$ 48,050	\$ 50,000	\$ 50,000
<b>TOTAL PREVENTION</b>	<b>\$ 56,000</b>	<b>\$ 66,720</b>	<b>\$ 60,958</b>	<b>\$ 60,958</b>

*This account covers public fire prevention/safety education, plan inspection costs, defensible space inspection forms & publications, purchase of hydrant stakes, etc. 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.*

EXPENSES	FINAL BUDGET	UNAUDITED	PRELIMINARY	FINAL BUDGET
	2015/2016	ACTUALS 2015/2016	BUDGET 2016/2017	2016/2016
<b>Equipment</b>				
6100 - Accountable Equipment	\$ 80,000	\$ 88,714	\$ 55,310	\$ 40,000
Accountable Equipment-SCBA's			\$	\$ 188,000
6101- Accountable Equipment-Hazardous Materials	\$ 6,500	\$ 20,710	\$ -	
6102- Accountable Equipment-Dive	\$	\$ 3,871	\$ 1,500	\$ 1,500
6103- Accountable Equipment-EMS	\$	\$ 33,937	\$ 31,000	\$ 43,000
6105- Accountable Equipment-Rescue	\$	\$ -	\$ 7,000	\$ -
6200 - Expendable Equipment	\$ 48,000	\$ 60,443	\$ 45,000	\$ 29,531
6201 - Expendable Equipment-Hazardous Materials	\$	\$ 5,032	\$ -	
6202 - Expendable Equipment-Dive	\$	\$ 5,176	\$ 4,540	\$ 4,540
6203.18 - Expendable Equipment-EMS	\$	\$ 4,256	\$ 1,800	\$ 1,800
6205 - Expendable Equipment-Swift Water Rescue	\$	\$ 641		
6206 - Expendable Equipment-Rescue	\$	\$ 4,275	\$ 9,850	\$ 9,850
<b>TOTAL EQUIPMENT</b>	<b>\$ 134,500</b>	<b>\$ 227,055</b>	<b>\$ 156,000</b>	<b>\$ 318,221</b>

*These accounts cover the purchase of both accountable (over \$500) and expendable equipment. Major equipment purchases for 16/17 include Ranger UTV winter package \$6k, 5 computers \$6500, \$750 FIT test computer, iPad for vehicle mapping 2-\$1800, 2 EMS power cots \$32k, 12 lead rhythm generator \$2k, office furniture Stn 91 \$7k, stealth full face masks \$1500 & tanks \$1900, misc. rope rescue/swift water equip. \$16k, radio replacement \$13K, gym equipment \$4800, as well as \$165k in grant funded SCBA's and related equipment.*

**TRUCKEE FIRE PROTECTION DISTRICT  
2016/2017 FINAL BUDGET DETAIL  
GENERAL FUND**

EXPENSES	FINAL BUDGET	UNAUDITED	PRELIMINARY	FINAL BUDGET
	2015/2016	ACTUALS 2015/2016	BUDGET 2016/2017	2016/2016
<b>EMS Billing Service/ Bad Debt</b>				
6200 - Billing Service	\$ 90,500	\$ 102,624	\$ 91,000	\$ 103,000
6300 - Bad Debt Write-off	\$ 600,000	\$ 608,000	\$ 600,000	\$ 600,000
<i>These accounts cover billing services for the EMS program - 7% of collections. It further includes all debts deemed uncollectable. The District's overall collection rate remains above industry standards; above 50%.</i>				
<b>Medic Purchase</b>	\$ 137,000	\$ 136,030	\$ 350,000	\$ 325,000
<b>Command Vehicle</b>	\$ 45,000	\$ 51,077		
<b>Utility Vehicles - Prevention</b>		\$ 33,432		
<b>Polaris Ranger UTV</b>	\$ 30,000	\$ 30,318		
	\$ 212,000	\$ 250,857	\$ 350,000	\$ 325,000
<i>The District will purchase 2 new medics in FY16/17.</i>				
<b>Contribution to General Operating Reserve Fund-</b>	\$ 50,000	\$ 50,000		
<b>Contribution to Restricted Reserve Fund-</b>				
<b>Contribution to Building &amp; Equipment Fund -</b>				
<b>TOTAL EXPENDITURES</b>	\$ 9,946,208	\$ 10,438,579	\$ 10,639,824	\$ 10,895,106
<b>DIFFERENCE REVENUE/EXPENDITURES</b>	\$ -	\$ 458,805	\$ -	\$ -



**TRUCKEE FIRE PROTECTION DISTRICT - FIRE SUPPRESSION BENEFIT ASSESSMENT FINAL BUDGET**  
**2016/2017**

	FINAL BUDGET 2015/2016	UNAUDITED ACTUALS 2015/2016	PRELIMINARY BUDGET 2016/2017	FINAL BUDGET 2016/2017
Fire Suppression Benefit Assessment	1,000,130	1,019,856	1,094,876	\$ 1,094,876
Interest	600	700	700	\$ 700
<b>Total Income</b>	<b>1,000,730</b>	<b>1,020,556</b>	<b>1,095,576</b>	<b>\$ 1,095,576</b>
<b>FSBA-Salaries</b>	<b>653,000</b>	<b>741,627</b>	<b>745,000</b>	<b>\$ 716,070</b>
<b>FSBA-Temporary Salaries -Defensible Space Inspector</b>	<b>20,000</b>	<b>23,122</b>	<b>25,000</b>	<b>\$ 50,000</b>
<b>FSBA-Retirement</b>	<b>169,030</b>	<b>97,098</b>	<b>134,588</b>	<b>\$ 134,588</b>
<b>FSBA-Employee Ins Benefits</b>	<b>136,500</b>	<b>66,882</b>	<b>156,912</b>	<b>\$ 174,018</b>
<b>FSBA-Memberships</b>				
<b>FSBA-Communications Upgrade</b>	<b>2,400</b>	<b>2,375</b>	<b>2,600</b>	<b>\$ 2,600</b>
<b>FSBA-Prevention/Fuels Reduction</b>	<b>1,500</b>	<b>2,808</b>		
<b>FSBA-Professional Services</b>	<b>18,300</b>	<b>18,639</b>	<b>18,300</b>	<b>\$ 18,300</b>
<b>CONTRIBUTION TO FSBA GENERAL UNRESTRICTED OPERATING RESERVES</b>		<b>68,005</b>		
<b>TOTAL EXPENDITURES</b>	<b>1,000,730</b>	<b>1,020,556</b>	<b>1,082,400</b>	<b>\$ 1,095,576</b>
				<b>13,176</b>