

**NORTH TAHOE FIRE PROTECTION DISTRICT
2024/2025 BUDGET**

<u>Board Approved: June 25, 2024</u>	<u>2023/2024 FINAL BUDGET</u>	<u>2024/2025 PRELIMINARY BUDGET</u>	<u>2024/2025 FINAL BUDGET</u>
REVENUES			
<u>PROPERTY & SPECIAL TAXES</u>			
4100.000 - Current secured property tax	\$7,327,031	\$7,693,383	
4110.000 - Unitary & op non-unitary	\$181,360	\$190,428	
4120.000 - Miscellaneous tax revenues	\$4,767	\$5,005	
4130.000 - Current unsecured property tax	\$158,731	\$166,668	
4140.000 - Current supplement tax	\$219,773	\$230,762	
4150.000 - Homeowners prop tax red	\$39,229	\$41,190	
4199.000 - RDA Pass-through	\$467,861	\$491,254	
4199.010 - RDA Dissolution	\$799,109	\$842,029	
4200.000 - Special Tax	\$3,153,911	\$3,248,528	
4210.000 - Fire Suppression Assessment	\$859,248	\$885,025	
4220.000 - CFD Mello-Roos	\$20,452	\$20,861	
Subtotal	\$13,231,472	\$13,815,133	\$0

During the 2023/2024 fiscal year, the District received a residual distribution (RDA) from the Placer County Successor Agency. We also received the pass through monies from the Successor Agency. It is difficult to determine the exact amount of monies we will receive in the 2024/2025 fiscal year. However, we have budgeted the pass through monies and some residual funds.

OTHER REVENUES

5440.000 - Transfer from Mitigation Fee account	\$125,000	\$150,000
5470.000 - Transfer from Unrestricted Reserve Fund	\$0	\$0

Account 5440 represents transfers from the mitigation fee account in accordance with the adopted capital facilities & mitigation plan. Account 5470 Unrestricted Reserve Funds will only be considered if necessary to fund operations

9507.000 - Interest Income	\$165,000	\$250,000
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Projected interest income

9510.000 - Ambulance services	\$1,700,000	\$1,900,000
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The District's ambulance revenue collection rate exceeds the national average ambulance collection rate.

9510.010 - GEMT	\$59,296	\$59,296
9510.020 - IGT	\$137,319	\$199,176
9510.040 - PP-GEMT IGT	\$66,499	\$0

GEMT & IGT funds are Federal funds reimbursed to the District through the State of California for Medi-care/Medi-cal ambulance transports. PP-GEMT IGT is the new program that began in January 2023.

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9513.010	CalFire - Evacuation Guide	\$8,500	\$8,500	
9515.001	CTC Carnelian Canyon	\$130,000	\$54,000	
9515.010	SNPLMA R15 - Hazardous Fuels	\$4,000	\$0	
9515.019	SNPLMA R18 - WUI Fuels Reduction	\$406,970	\$342,998	
9515.021	SNPLMA R18 Fire Adapted Communities (FAC)	\$492,309	\$447,780	
9518.042	FEMA AFG - Extrication Equipment & Cancer Screening	\$69,976	\$69,976	
9518.044	FEMA AFG - Air Bag Kits	\$21,336	\$0	
9519.003	TTAD Partnership	\$0	\$400,000	
9519.004	TTCF - Defensible Space Workforce Development	\$140,985	\$100,000	
9519.113	EDC TOT - Type 6 Rescue Rig	\$90,000	\$0	

Some of these accounts represent fuels reductions grants from State and Federal sources. They are restricted revenues for the intended purposes and are directly off-set by expenditure accounts for the Forest Fuels Program. These grant monies are used to fund the chipping program, defensible space inspections and fuels reduction projects.

9520.000 - Alpine Meadows contract	\$732,191	\$768,801
9520.010 - Alpine Meadows Fire Fuels Management	\$0	\$0

This is on-going contract revenue from the Alpine Springs County Water District as a consequence of a 15 year agreement to staff the Alpine Meadows Station at least 150 days a year.

9521.000 - Meeks Bay Contract	\$1,473,252	\$1,601,896
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Includes contract for fire management services and safety personnel costs only to Meeks Bay Fire District.

9522.010 - NTPUD Contract	\$5,000	\$0
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The District has negotiated a contract with NTPUD to provide Forest Management/Fuels Reduction Services

9524.010 - Verizon Contract	\$19,885	\$20,482
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The District has negotiated a contract that will provide payments for use of space to mount equipment

9525.000 - El Dorado County contract	\$140,000	\$140,000
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The District has negotiated a contract that will provide payments based on actual property taxes received.

9526.000 - Mitigation fees & fund transfer	\$125,000	\$150,000
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This is restricted revenue generated from new construction that mitigates new square footage.

9536.000 - Prevention - tree removal permits	\$5,000	\$5,000
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This revenue is a result of a MOU with TRPA for tree marking.

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9537.000 - Plan Check Fees	\$125,000	\$150,000	
9537.010 - Plan Check Fees - ASCWD	\$10,000	\$15,000	
9537.015 - Plan Check Fees - El Dorado County	\$20,000	\$35,000	
9537.020 - Third Party Plan Check	\$10,000	\$10,000	
9537.024 - STR Inspections - NTFPD	\$125,000	\$60,000	
9537.025 - STR Inspections - Placer County	\$25,000	\$0	
9537.026 - STR Inspections - ASCWD	\$5,000	\$7,500	
9537.030 - VHR Inspections - El Dorado County	\$45,000	\$40,000	
9537.050 - Third Party Investigations	\$6,000	\$6,000	
This is revenue from reports, plan review, construction inspections, VHR/STR inspections, & fire investigations related to fire and life safety cost recovery fees for projects within our District boundaries, Alpine Meadows and Meeks Bay.			
9538.000 - Report fees	\$100	\$100	
9539.000 - Sale of surplus equipment	\$20,000	\$20,000	
9540.000 - Cal Fire Lease	\$36,000	\$36,000	
9590.000 - Strike Teams	\$800,000	\$600,000	
This is revenue from "assistance for hire" agreements with State and Federal Forest agencies such as the California Fire Assistance Agreement (CFAA) and other cooperative fire assistance agreements.			
9595.000 - Donations	\$500	\$500	
9596.000 - Training Revenue	\$1,000	\$1,000	
This is revenue generated by NTFPD led courses as well as working with neighboring agencies to assist in training their employees			
9597.000 - Miscellaneous Revenue	\$5,000	\$5,000	
9597.001 - Prior Year Carry Forward	\$0	\$0	
9597.006 - Meeks Bay Cost Share	\$329,063	\$336,590	
Subtotal	\$7,680,181	\$7,990,595	\$0
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TOTAL REVENUE	\$20,911,653	\$21,805,728	\$0

**NORTH TAHOE FIRE PROTECTION DISTRICT
2024/2025 BUDGET**

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EXPENSES			
PERSONNEL COSTS			
7010.000 SALARIES FULL TIME			
<u>SHIFT EMPLOYEES</u>			
3 Battalion Chiefs	\$717,299	\$596,665	
12 Captains	\$1,715,395	\$1,860,484	
12 Engineers	\$1,398,932	\$1,517,311	
21 Firefighters	\$2,237,483	\$2,397,930	
Subtotal	\$6,069,109	\$6,372,390	\$0
<u>40-HOUR EMPLOYEES</u>			
1 Fire Chief	\$258,971	\$272,563	
3 Division Heads	\$576,514	\$610,927	
4 Administrative personnel	\$372,245	\$437,996	
6 Fire Prevention personnel	\$536,713	\$564,117	
2 Fleet & Facilities personnel	\$206,503	\$223,392	
Subtotal	\$1,950,946	\$2,108,995	\$0
Vacation payout - all personnel	\$150,000	\$90,000	
7010.000 SALARIES FULL TIME ACCOUNT TOTAL	\$8,170,055	\$8,571,385	\$0
Full time salaries account for both line staff and 40-hour employees. This account also funds vacation and CTO pay-out for employees exceeding maximum accrual or leaving District service.			
FULL-TIME OVERTIME			
7020.000 - Overtime - Alarms & Min/Base Staffing	\$428,000	\$450,000	
7020.000 - Strike Team	\$550,000	\$426,000	
7020.000 - Red Flag Staffing	\$100,000	\$100,000	
7045.000 - Working Out of Class	\$20,000	\$35,000	
7050.000 - BC Staff Assignments	\$175,000	\$160,000	
FULL-TIME OVERTIME TOTAL	\$1,273,000	\$1,171,000	\$0
SALARIES PART-TIME			
7120.000 - Alarms & Coverage	\$5,000	\$5,000	
7170.000 - Fire Prevention	\$53,914	\$90,410	

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7180.000 - Fleet Maintenance	\$24,821	\$26,304	
SALARIES PART-TIME TOTAL	\$83,735	\$121,714	\$0
7199.000 SALARIES ADJUSTMENTS			
7199.010 - Strike Team wages	-\$550,000	-\$426,000	
7199.025 - Grant Wages	-\$402,022	-\$394,545	
	-\$952,022	-\$820,545	\$0
7201.000 PUBLIC EMPLOYEES RETIREMENT SYSTEM			
Safety Employees (Tier I)	\$1,856,352	\$2,103,141	
Safety Employees (Tier II)	\$345,153	\$395,688	
Safety Employees (Tier III)	\$465,913	\$515,743	
Miscellaneous Employees (Tier I)	\$76,945	\$89,000	
Miscellaneous Employee (Tier II)	\$82,207	\$72,761	
Miscellaneous Employee (Tier III)	\$63,231	\$80,074	
PTP PERS miscellaneous (Tier III)	\$0	\$2,940	
PERS ACCOUNT TOTAL	\$2,889,801	\$3,259,347	\$0
TOTAL SALARIES AND WAGES	\$11,464,569	\$12,302,901	\$0

The NTFPD PERS contribution rate for Tier I Safety employees for fiscal year 2024/2025 is 28.29%. Tier I Safety employees PERS contribution rate totals 11%, which includes 2% of the employers contribution.

The NTFPD PERS contribution rate for Tier II Safety employees for fiscal year 2024/2025 is 25.03%. Tier II Safety employees PERS contribution rate totals 11%, which includes 2% of the employers contribution.

The NTFPD PERS contribution rate for Tier III Safety employees for fiscal year 2024/2025 is 13.76%. Tier III Safety employees contribution rate is 13.75%.

The District no longer has any active Tier I Miscellaneous employees.

The NTFPD PERS contribution rate for Tier II Miscellaneous employees for fiscal year 2024/2025 is 17.42%. Tier II Miscellaneous employees contribution rate is 8%.

The NTFPD PERS contribution rate for Tier III Miscellaneous employees for fiscal year 2024/2025 is 7.87%. Tier III Miscellaneous employees contribution rate is 7.75%.

PERS bills the District directly for the cost of the unfunded liability. For Safety personnel the annual cost of the unfunded liability is \$1,614,840 and Miscellaneous personnel the cost is \$94,475.

The District's retirement program with Cal PERS includes part-time & seasonal employees that have met the PERS participation requirements. Part-time and Seasonal employees who are eligible for PERS pay a portion of the PERS contribution in the same manner as full time employees.

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GROUP INSURANCE			
7320.000 - MEDICAL - active - PERS	\$1,635,967	\$1,770,210	
7330.000 - MEDICAL - retired - MERP	\$479,309	\$501,607	
7340.000 - MEDICAL - retired - PERS	\$120,564	\$123,924	
7350.000 - DENTAL	\$117,675	\$122,431	
7360.000 - VISION	\$15,275	\$14,965	
7370.000 - EMPLOYEE ASSISTANCE PROGRAM	\$0	\$0	
7380.000 - LIFE, AD&D & LTD	\$27,737	\$27,633	
7390.000 - Workers Compensation Insurance	\$832,419	\$832,419	
GROUP INSURANCE TOTAL	\$3,228,946	\$3,393,189	\$0

Medical insurance is fully paid for full-time employees and their families. Partial payments are also made for retirees and eligible dependents. This budget category also accounts for dental and vision coverage, life, accidental death and long-term disability insurance and workers' compensation insurance.

7400.000 PAYROLL TAX LIABILITY			
State Unemployment Insurance (SUI) & Employment Training Tax (ETT)	\$10,780	\$8,925	
Medicare	\$138,138	\$143,029	
Social Security	\$3,343	\$5,605	
PAYROLL TAX LIABILITY TOTAL	\$152,261	\$157,559	\$0

This category funds the Medicare portion of Social Security, Unemployment Insurance & Employment Training Tax. Seasonal & Part-time employees that are not eligible for Cal PERS are also subject to Social Security.

GASB 75 COMPLIANCE PLAN			
7500.000 - GASB 75 compliance plan	\$50,000	\$50,000	
GASB 75 COMPLIANCE PLAN TOTAL	\$50,000	\$50,000	\$0

TOTAL PERSONNEL SALARIES AND BENEFITS	\$14,895,776	\$15,903,649	\$0
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SERVICES & SUPPLIES

CLOTHING			
8011.000 - Uniform allowance, full time employees	\$52,500	\$65,650	
8012.000 - Badges, belts, name tags, patches, car plates	\$8,500	\$8,500	
8014.000 - PTP uniforms	\$700	\$700	
8015.000 - Class A uniforms	\$6,500	\$6,500	

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8017.000 - Safety Boots (str, wildland, winter)	\$5,000	\$5,000	
8018.000 - Outerwear (jackets, snow pants, gloves)	\$27,000	\$6,000	
CLOTHING TOTAL	\$100,200	\$92,350	\$0

This account covers the \$1,250 per employee uniform allowance for full-time employees and other uniform requirements not a part of another program.

SAFETY CLOTHING - STRUCTURE

8021.000 - Helmets	\$4,000	\$4,000	
8022.000 - Turnouts	\$77,000	\$40,000	
8023.000 - Turnout boots	\$800	\$800	
8024.000 - Gloves	\$1,200	\$1,200	
8025.000 - Hoods, suspenders, shields	\$2,000	\$4,000	
8026.000 - Flashlights	\$1,200	\$1,200	
8028.000 - Repairs	\$7,000	\$7,000	
8029.000 - Ballistic Protection	\$500	\$500	
SAFETY CLOTHING - STRUCTURE TOTAL	\$93,700	\$58,700	\$0

These accounts cover expenses related to personal protective equipment (PPE) for all emergencies except vegetation fires.

SAFETY CLOTHING - WILDLAND

8033.000 - Shirts, pants	\$2,500	\$2,500	
8034.000 - Shelters	\$2,000	\$2,000	
8035.000 - Gloves, hose packs, chaps	\$1,200	\$1,200	
8036.000 - Web gear	\$2,500	\$2,500	
8037.000 - Helmets	\$1,750	\$1,750	
8038.000 - Water/Meals	\$2,500	\$2,500	
8039.000 - Pack Test	\$500	\$500	
SAFETY CLOTHING - WILDLAND TOTAL	\$12,950	\$12,950	\$0

This account funds PPE for wildland fires and ensures adequate inventories are available to replace damaged or worn out items and to outfit new employees.

COMMUNICATIONS

8043.000 - Radio Repair	\$12,000	\$14,000	
8044.000 - New /replacement radio/pager equipment	\$12,000	\$12,000	
8045.000 - Radio/pager batteries	\$4,500	\$4,500	

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8046.000 - Radio software updates	\$250	\$250	
8047.000 - Pager/Sat Phone service	\$475	\$475	
8048.000 - Cell phone service	\$35,000	\$35,000	
8048.010 - Cell phone equip & supplies	\$3,000	\$3,000	
COMMUNICATIONS TOTAL	\$67,225	\$69,225	\$0
COMPUTER SYSTEMS			
8051.000 - Hardware			
8051.010 Computers	\$6,500	\$8,500	
8051.012 Mobile Equipment (MDT)	\$12,000	\$12,000	
8051.014 Printers	\$500	\$500	
8051.040 Cables, keyboards, mouse, hardware	\$1,000	\$1,000	
8051.070 Routers and Switches	\$11,700	\$6,000	
8051.075 Monitors	\$1,400	\$1,400	
Hardware Total	\$33,100	\$29,400	\$0
8052.000 - Software			
8052.015 Office 365	\$6,500	\$6,500	
8052.030 Cougar Mountain	\$3,700	\$3,700	
8052.040 Microsoft Cloud Backup Software	\$1,000	\$1,000	
8052.041 Apparatus Maintenance Software	\$4,300	\$4,300	
8052.042 Other Services	\$4,600	\$6,100	
8052.055 Inspection Software	\$2,400	\$0	
8052.070 Records Management System NFIRS	\$4,705	\$4,705	
8052.076 Incident Response Software	\$500	\$0	
8052.082 AVG Managed Workplace	\$12,000	\$12,000	
8052.090 Staffing Program	\$4,026	\$2,845	
8052.100 District Policy Software	\$8,096	\$8,096	
8052.105 Training Software	\$8,681	\$9,554	
8052.110 Recruitment Software	\$4,805	\$6,321	
8052.115 First Due Software (Ops, Prev, Fit/Fac)	\$22,000	\$21,863	
8052.120 Social Media Compliance Software	\$2,988	\$2,988	
Software Total	\$90,301	\$89,972	\$0
8053.010 - System maintenance	\$65,000	\$65,000	
COMPUTER SYSTEMS TOTAL	\$188,401	\$184,372	\$0
HOUSEHOLD EXPENSES			
8061.000 - Station supplies	\$12,000	\$12,000	
8061.010 - Janitorial supplies	\$5,000	\$6,500	
8061.020 - Janitorial Service - Stn 51	\$4,900	\$4,900	
HOUSEHOLD EXPENSES TOTAL	\$21,900	\$23,400	\$0

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FIRE EXTINGUISHERS			
8071.000 - Service	\$3,000	\$3,500	
8072.000 - Replacement	\$1,200	\$700	
FIRE EXTINGUISHERS TOTAL	\$4,200	\$4,200	\$0
8077.000 - GENERAL LIABILITY INSURANCE	\$306,525	\$372,232	

This is an estimate of the cost of the general liability insurance policy for the District.

APPARATUS MAINTENANCE

8081.022	1922 Seagraves I	\$500	\$500
8081.052	1971 John Deere Loader	\$2,000	\$2,500
8081.060	1999 Ford F-250 STL	\$250	\$0
8081.065	2007 International III	\$5,500	\$6,500
8081.071	2003 Spartan Pumper I	\$5,500	\$6,500
8081.075	2004 Kenworth Water Tender	\$5,500	\$6,500
8081.076	2005 Ford Braun Ambulance	\$1,500	\$1,500
8081.077	1997 International II- E56	\$5,500	\$6,500
8081.078	2008 Ford F250	\$3,000	\$3,000
8081.080	2008 Ford F-150 Stn 51	\$2,500	\$3,000
8081.081	2008 Ford F-150 Stn 52	\$2,500	\$3,000
8081.083	2006 Bauer Air Trailer	\$1,500	\$2,000
8081.084	2005 DCA70 CAT Generator	\$1,500	\$2,000
8081.085	2009 Ford Expedition B-5	\$3,000	\$3,000
8081.086	2009 Ford Expedition	\$1,500	\$3,000
8081.088	2011 Mechanic Vehicle	\$4,500	\$3,500
8081.089	2011 Ford F350 Braun Ambulance	\$3,500	\$3,500
8081.090	2012 Ford F-350 Braun Ambulance	\$3,500	\$0
8081.091	2014 Ford F350 Braun Ambulance	\$3,500	\$1,000
8081.092	2014 KME Type I Engine	\$5,000	\$6,500
8081.093	2014 KME Type I Engine	\$4,500	\$6,500
8081.094	2014 Dodge Braun Ambulance	\$3,500	\$3,500
8081.095	2016 Dodge Braun Ambulance	\$3,500	\$3,500
8081.096	2016 Ford Interceptor	\$2,500	\$3,000
8081.097	2016 Ford F-250	\$2,500	\$3,000
8081.098	2016 Ford F-250	\$2,500	\$3,000
8081.099	2016 KME Type I Engine	\$5,500	\$6,500
8081.100	2018 Ford Interceptor	\$2,500	\$3,000
8081.101	2018 Ford F-250	\$2,500	\$3,000
8081.102	2017 Dodge Braun Ambulance	\$3,500	\$3,500
8081.103	2018 HME International Type III Engine	\$5,500	\$6,500

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8081.104	2018 Subaru Impreza	\$500	\$500	
8081.106	2019 Braun Ambulance	\$3,500	\$3,500	
8081.107	2019 Subaru Impreza	\$500	\$500	
8081.108	2020 Subaru Impreza	\$500	\$500	
8081.109	2021 Braun Ambulance	\$3,500	\$3,500	
8081.110	2022 Braun Ambulance	\$3,500	\$3,500	
8081.111	2023 Chevy Tahoe	\$2,000	\$3,000	
8081.112	2023 Chevy Tahoe	\$2,000	\$3,000	
8081.113	2024 Braun Ambulance	\$0	\$3,500	
8081.204	2006 Ford F450	\$2,000	\$2,000	
8081.205	2006 Carson Chip Trailer	\$1,000	\$1,000	
8081.207	2001 Ford F350	\$2,500	\$3,500	
8081.208	2008 Ford F-450	\$4,000	\$3,500	
8081.209	1999 Ford F-150 STN53	\$250	\$250	
8081.210	1999 Ford F-150 Prevent	\$250	\$250	
8081.212	2003 Chevy Tahoe	\$2,500	\$3,000	
8081.213	2008 Bandit Chipper	\$1,500	\$1,500	
8081.216	Freightliner	\$500	\$500	
8081.217	Chipper	\$250	\$250	
8081.247	Snowmobile Trailer	\$500	\$500	
8081.248	PIO Trailer	\$500	\$500	
8081.249	PIO Trailer	\$500	\$500	
8081.252	1985 Cook Trailer	\$500	\$500	
8081.253	2011 Ski-Doo Snowmobile	\$500	\$1,000	
8081.254	2012 Ski-Doo Snowmobile	\$500	\$1,000	
8081.255	Two-Axle Tow Trailer	\$2,000	\$500	
8081.256	UTV Polaris Ranger	\$1,500	\$1,500	
8081.257	Utility Trailer for Ranger	\$500	\$500	
8081.258	Snowmobile Sleigh	\$500	\$500	
8081.259	CAT Loader	\$2,000	\$2,000	
8081.260	Message Board	\$250	\$250	
8081.261	Message Board	\$250	\$250	
8081.262	UTV	\$1,500	\$1,500	
8081.263	UTV Enclosed Trailer	\$500	\$500	
8081.264	Message Board	\$250	\$250	
8081.265	2012 Ski-DooSnowmobile	\$0	\$1,550	
8081.266	2012 Ski-DooSnowmobile	\$0	\$1,550	
8081.267	2013 Ski-DooSnowmobile	\$0	\$2,600	
8081.268	2014 Ski-DooSnowmobile	\$0	\$2,600	
APPARATUS MAINTENANCE TOTAL		\$143,250	\$166,300	\$0

These accounts pay for maintenance on the District's apparatus.

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OTHER FLEET EXPENSES			
8084.000 - Coveralls & shop towels	\$2,400	\$2,500	
8084.010 - Station Carpets & towels	\$2,600	\$2,600	
8088.000 - Oils, fluids, filters	\$8,500	\$9,000	
8089.000 - Diesel	\$85,000	\$85,000	
8090.000 - Gas	\$50,000	\$50,000	
8091.000 - Waste oil management	\$2,500	\$2,500	
8092.000 - Shop tools - new & replacement	\$3,500	\$4,000	
8093.000 - Service unit tools - new & replacement	\$1,500	\$2,000	
8097.000 - Station Generator Maintenance	\$750	\$750	
8098.000 - Parts inventory management	\$3,000	\$3,000	
OTHER FLEET EXPENSES TOTAL	\$159,750	\$161,350	\$0

These accounts pay for the cost of the mechanic division, cost of diesel and gasoline, snow chains and generators.

OTHER EQUIPMENT MAINTENANCE			
8102.000 - Outside repair	\$2,000	\$2,000	
8103.000 - Small tools - maintenance & repair	\$1,000	\$1,000	
8104.000 - Ladders testing	\$1,600	\$1,600	
8106.000 - Hurst/Holmatro tool testing	\$4,300	\$4,500	
8107.000 - Pump testing	\$5,500	\$5,500	
8108.000 - Hose testing	\$8,000	\$8,000	
OTHER EQUIPMENT MAINTENANCE TOTAL	\$22,400	\$22,600	\$0

These accounts covers parts and testing of the District small tools and equipment, including the cost of outsourcing the testing of ladders, rescue tools, engine pumps and hose.

SCBA MAINTENANCE			
8110.010 - SCBA Equipment Replacement	\$2,984	\$3,000	
8111.000 - SCBA Testing	\$1,300	\$1,400	
8112.000 - SCBA parts & maintenance-New OSHA Requirements	\$4,800	\$5,600	
8112.010 - SCBA fit testing	\$1,475	\$1,625	
8113.000 - Compressor maintenance	\$5,940	\$7,218	
8114.000 - Personal alert devices & batteries	\$400	\$650	
SCBA MAINTENANCE TOTAL	\$16,899	\$19,493	\$0

**NORTH TAHOE FIRE PROTECTION DISTRICT
2024/2025 BUDGET**

Board Approved: June 25, 2024	2023/2024 FINAL BUDGET	2024/2025 PRELIMINARY BUDGET	2024/2025 FINAL BUDGET
TECHNICAL RESCUE EQUIPMENT			
8121.020 Technical Rescue Equipment	\$2,000	\$2,000	
8121.040 Swift Water Rescue Equipment	\$3,000	\$3,500	
8121.045 Rope Rescue	\$5,000	\$5,000	
8121.052 Shorezone Rescue	\$5,000	\$5,000	
8121.055 UTV / Back Country Rescue	\$1,000	\$1,000	
8121.065 Winter Rescue Program	\$0	\$1,000	
RESCUE EQUIPMENT TOTAL	\$16,000	\$17,500	\$0
ALPINE MEADOWS FIRE STATION			
8125.000 Utilities	\$7,500	\$7,500	
8126.010 Maintenance	\$4,000	\$4,000	
8126.050 Exterminator	\$800	\$800	
8126.112 Alarm System Monitoring	\$851	\$951	
ALPINE MEADOWS FIRE TOTAL	\$13,151	\$13,251	\$0
<p>These accounts track the cost of utilities, repairs and maintenance of the Alpine Meadows fire station. This year's expenses are estimated based on prior year expenditures.</p>			
BUILDINGS & GROUNDS MAINTENANCE			
8131.000 - Snow removal contracts - all stations	\$13,000	\$13,000	
8131.010 - Snow Removal Equipment	\$5,500	\$5,500	
8131.200 - Asphalt sealing - all stations	\$9,000	\$0	
8131.310 - Furniture - all stations	\$10,000	\$3,000	
8131.315 - Repairs	\$15,000	\$15,000	
8131.330 - Facilities Tool Allowance	\$4,000	\$4,000	
8131.335 - Facilities Maintenance Consumable Supplies	\$1,500	\$1,500	
8131.340 - Security Enhancements	\$5,000	\$5,000	
All Stations Repairs & Maintenance Total	\$63,000	\$47,000	\$0
8132.000 - Station 51 - repairs & maintenance			
8132.010 Maintenance	\$23,000	\$23,000	
8132.020 Sprinkler test	\$1,005	\$1,005	
8132.050 Exterminator	\$800	\$800	
8132.097 Elevator Permit	\$850	\$850	
8132.098 Placer APCD Generator Permit	\$513	\$513	
8132.099 Placer APCD Haz Mat Permit	\$1,270	\$984	
8132.105 Window Cleaning	\$1,250	\$1,250	
8132.112 Alarm Monitoring	\$884	\$884	

**NORTH TAHOE FIRE PROTECTION DISTRICT
2024/2025 BUDGET**

Board Approved: June 25, 2024	2023/2024 FINAL BUDGET	2024/2025 PRELIMINARY BUDGET	2024/2025 FINAL BUDGET
8132.113 Alarm service	\$1,340	\$1,033	
8132.115 HVAC service contract	\$12,900	\$13,200	
8132.120 Elevator service/inspection/testing	\$2,750	\$2,750	
Station 51 Repairs & Maintenance Total	\$46,562	\$46,269	\$0
8133.000 - Station 52 - repairs & maintenance			
8133.010 Maintenance	\$20,000	\$20,000	
8133.050 Exterminator	\$800	\$800	
8133.096 Placer APCD Fuel Permit	\$188	\$188	
8133.097 Placer APCD Vapor Test	\$516	\$516	
8133.098 Placer APCD Generator Permit	\$513	\$513	
8133.099 Placer APCD Haz Mat Permit	\$1,596	\$1,550	
8133.112 Alarm Monitoring	\$851	\$951	
8133.113 Fuel Pump Repairs	\$500	\$500	
Station 52 Repairs & Maintenance Total	\$24,964	\$25,018	\$0
8134.000 - Station 53 - repairs & maintenance			
8134.010 Maintenance	\$10,000	\$10,000	
8134.020 Sprinkler Test	\$600	\$600	
8134.050 Exterminator	\$800	\$800	
8134.098 Placer APCD Generator Permit	\$513	\$513	
8134.112 Alarm Monitoring	\$773	\$873	
Station 53 Repairs & Maintenance Total	\$12,686	\$12,786	\$0
8135.000 - Station 54 - repairs & maintenance			
8135.010 Maintenance	\$4,000	\$4,000	
8135.020 Sprinkler Test	\$600	\$600	
8135.050 Exterminator	\$800	\$800	
8135.098 Placer APCD Generator Permit	\$513	\$513	
8135.099 Placer APCD Haz Mat Permit	\$1,493	\$1,412	
8135.112 Alarm Monitoring	\$773	\$873	
Station 54 Repairs & Maintenance Total	\$8,179	\$8,198	\$0
8136.000 - Station 55 - repairs & maintenance			
8136.010 Maintenance	\$5,000	\$5,000	
8136.050 Exterminator	\$800	\$800	
8136.098 Placer APCD Generator Permit	\$513	\$513	
8136.112 Alarm System Monitoring	\$851	\$951	
Station 55 Repairs & Maintenance Total	\$7,164	\$7,264	\$0
8137.010 - Airport Storage	\$3,297	\$7,500	

**NORTH TAHOE FIRE PROTECTION DISTRICT
2024/2025 BUDGET**

Board Approved: June 25, 2024	2023/2024 FINAL BUDGET	2024/2025 PRELIMINARY BUDGET	2024/2025 FINAL BUDGET
8140.020 - ARB Permits (3yr cycle - permits chippers)	\$1,155	\$0	
BUILDINGS & GROUNDS MAINTENANCE TOTAL	\$167,007	\$154,035	\$0
EMS PROGRAM			
8153.000 - EMS Disposable supplies	\$70,000	\$74,000	
8153.010 - Medications	\$16,000	\$20,000	
8154.000 - Equipment replacement	\$11,000	\$11,000	
8154.010 - AED	\$2,000	\$2,000	
8154.025 - Narcotic Vaults	\$0	\$2,000	
8155.020 Gurney PM	\$7,000	\$7,000	
8155.030 Zoll (monitors PM)	\$12,000	\$12,000	
8156.000 - Oxygen gas	\$3,500	\$4,000	
8158.000 - EPCR service fees/RMS	\$4,705	\$5,000	
8159.000 - IFT expenses	\$5,000	\$5,000	
8160.000 - EMS Agency Contract/Fees	\$2,000	\$2,000	
8161.000 - Billing fees	\$84,150	\$94,050	
8161.010 - Metro Fire GEMT admin fee	\$2,500	\$2,500	
8161.020 - GEMT QAF Fees	\$20,000	\$0	
EMS PROGRAM TOTAL	\$239,855	\$240,550	\$0
SUBSCRIPTIONS & MEMBERSHIPS			
8181.000 - Publications	\$250	\$250	
8182.000 - Memberships	\$14,000	\$14,000	
8183.000 - CSFA dues	\$6,120	\$6,120	
SUBSCRIPTIONS & MEMBERSHIPS TOTAL	\$20,370	\$20,370	\$0
OFFICE SUPPLIES			
8186.000 - Copier lease	\$6,284	\$6,284	
8187.000 - Disposable supplies	\$13,000	\$13,000	
8189.000 - Postage & shipping	\$2,500	\$2,500	
8193.000 - Checks, tax forms, e-filing	\$400	\$400	
8193.010 - Bank fees	\$250	\$250	
OFFICE SUPPLIES TOTAL	\$22,434	\$22,434	\$0
BOARD EXPENSES			
8201.000 - Medical insurance	\$139,240	\$152,856	
8202.000 - Meeting fees	\$5,000	\$5,194	
8202.020 - Board Member uniforms	\$1,250	\$1,250	

**NORTH TAHOE FIRE PROTECTION DISTRICT
2024/2025 BUDGET**

Board Approved: June 25, 2024	2023/2024 FINAL BUDGET	2024/2025 PRELIMINARY BUDGET	2024/2025 FINAL BUDGET
8205.000 - Awards ceremony	\$10,000	\$5,000	
8208.000 - Election expenses	\$0	\$2,500	
BOARD EXPENSES TOTAL	\$155,490	\$166,800	\$0

These accounts contain all costs associated with the District Board of Directors, including the cost of Board member medical insurance, meetings and uniforms. In addition the District's employee awards ceremony is accounted for here.

PROFESSIONAL EXPENSES

8211.010 - Annual audit	\$35,100	\$38,075	
8211.020 - OPEB Valuation	\$4,680	\$2,600	
8211.030 - Professional Services	\$60,000	\$60,000	
8211.040 - Payroll Services	\$4,388	\$7,658	
8211.080 - Prevention Consultant	\$6,000	\$6,000	
8213.000 - Legal fees	\$75,000	\$70,000	
PROFESSIONAL EXPENSES TOTAL	\$185,168	\$184,333	\$0

These accounts includes the cost of the annual audit and the valuation of the District's OPEB liability. Also included are fees to outsource Payroll, monies for the Prevention consultant, and other professional services. Legal fees include the contract with Porter/Simon and the hourly contract for labor issues with Dan Coyle.

OTHER SERVICES

8216.000 - AB-2838.000 - LAFCO	\$16,691	\$20,974	
8217.000 - Legislative advocacy/grants	\$12,000	\$12,000	
8219.000 - Grass Valley Dispatch	\$166,201	\$174,511	
8220.035 - CFD	\$2,500	\$2,500	
8220.038 - Mitigation Fee Update (AB-1600)	\$21,000	\$0	
8220.070 - Contractual Services	\$40,000	\$40,000	
8220.080 - Wetland Monitoring STN 51	\$2,500	\$2,500	
8221.000 - SB-2557 & tax collection fee	\$170,336	\$175,167	
8222.000 - Outside Services	\$10,000	\$10,000	
OTHER SERVICES TOTAL	\$441,228	\$437,652	\$0

LAFCO charges are computed based on budget size and are non-negotiable. The contract for legislative advocacy and grant procurement is with Sustainable Community Advocates. The Placer County Fee to collect the property taxes, special tax and benefit assessment are non-negotiable. The District has contracted with Grass Valley Dispatch to perform dispatch services.

PUBLICATIONS & NOTICES

8224.000 - Legal notices/advertisements	\$2,500	\$2,500	
PUBLICATIONS & NOTICES TOTAL	\$2,500	\$2,500	\$0

**NORTH TAHOE FIRE PROTECTION DISTRICT
2024/2025 BUDGET**

Board Approved: June 25, 2024	2023/2024 FINAL BUDGET	2024/2025 PRELIMINARY BUDGET	2024/2025 FINAL BUDGET
TRAVEL & MEETINGS			
8227.000 - Travel & meetings & workshops	\$10,000	\$10,000	
8227.100 - District Hosted Meetings	\$10,000	\$10,000	
TRAVEL & MEETINGS TOTAL	\$20,000	\$20,000	\$0
<p>These funds account for the cost of District hosted meetings at any station and meals provided at fires and incidents as well as expenses associated with travel and meetings at other locations and including a contingency for unanticipated travel.</p>			
HAZ-MAT			
8231.000 - Disposable supplies	\$2,000	\$1,700	
8234.000 - Equipment repairs & replacement	\$4,000	\$3,850	
HAZ-MAT TOTAL	\$6,000	\$5,550	\$0
<p>This accounts for the costs associated with the District's Hazardous Material program. The budget includes the annual calibration of sensors in the gas detectors and the replacement of disposable supplies if used at an incident.</p>			
SPECIAL DISTRICT EXPENSES			
8241.000 - Goodwill	\$500	\$500	
8243.000 - Photos & inventory tags, ID cards	\$1,000	\$1,000	
8244.010 - Pictures	\$1,000	\$1,000	
SPECIAL DISTRICT EXPENSES TOTAL	\$2,500	\$2,500	\$0
HYDRANTS			
8253.000 - Supplies/Maintenance	\$1,500	\$2,000	
HYDRANTS TOTAL	\$1,500	\$2,000	\$0
SUPPRESSION			
8256.000 - Wildland equipment/foam/tools	\$8,500	\$8,500	
8257.000 - Structure equipment/hose/tools	\$20,000	\$20,000	
8257.010 - Hose and Supplies	\$6,500	\$6,500	
8257.050 - Ladder - replacement	\$1,000	\$3,000	
8258.000 - Strike Team expenses	\$570,000	\$446,000	
8258.010 - Incident Rehab (meals/logistics)	\$1,500	\$1,500	
8258.020 - Air Operations	\$1,000	\$5,000	
SUPPRESSION TOTAL	\$608,500	\$490,500	\$0

**NORTH TAHOE FIRE PROTECTION DISTRICT
2024/2025 BUDGET**

Board Approved: June 25, 2024	2023/2024 FINAL BUDGET	2024/2025 PRELIMINARY BUDGET	2024/2025 FINAL BUDGET
UTILITIES			
8261.000 - Natural gas	\$37,500	\$41,250	
8262.000 - Electricity	\$56,155	\$61,771	
8263.000 - Sewer & water	\$33,000	\$36,300	
8264.000 - Garbage	\$9,500	\$10,450	
8265.000 - Phones & computer lines	\$46,000	\$46,000	
UTILITIES TOTAL	\$182,155	\$195,771	\$0

These accounts cover the cost of utilities for all stations including natural gas, electricity, sewer and water, garbage collection, land line phone and computer lines.

FIRE PREVENTION			
8281.000 - Third Party Plan Check	\$10,000	\$10,000	
8282.000 - Codes & subscriptions	\$6,000	\$6,000	
8282.020 - CA Fire Prevention Institute	\$11,500	\$11,500	
8283.000 - Public Education	\$1,000	\$1,000	
8285.000 - Forms & supplies	\$3,000	\$3,000	
8287.005 - Third Party Investigations	\$6,000	\$6,000	
8287.010 - Investigation Supplies	\$1,000	\$1,000	
8288.000 - Associations	\$500	\$500	
8288.010 - Water Flow Test Kit	\$600	\$600	
8288.020 - STR/VHR	\$200	\$200	
FIRE PREVENTION TOTAL	\$39,800	\$39,800	\$0

GRANTS & PARTNERSHIPS			
8291.000 - CalFire - Evacuation Guide	\$8,500	\$8,500	
8292.043 - FEMA AFG - Cancer Screening	\$73,475	\$73,475	
8292.044 - FEMA AFG - Air Bag Kits	\$22,403	\$0	
8293.001 - SNPLMA R15 - Hazardous Fuels	\$4,000	\$0	
8293.002 - CTC Carmelion Canyon	\$130,000	\$54,000	
8293.019 - SNPLMA R18 - WUI Fuels Reduction	\$406,970	\$341,798	
8293.021 - SNPLMA R18 Fire Adapted Communities (FAC)	\$447,554	\$354,573	
8295.004 - TTCF - Defensible Space Workforce Development	\$140,985	\$100,000	
8295.006 - TTAD Partnership - River Road Project	\$0	\$396,467	
8295.010 - NTPUD	\$5,000	\$0	
8297.070 - Homeland Security - iPads	\$1,000	\$0	
GRANTS TOTAL	\$1,239,887	\$1,328,813	\$0

TRAINING AND SAFETY			
8301.020 - Line Safety Staff Development	\$32,000	\$35,000	
8301.040 - Chief Officer Development	\$8,000	\$6,000	

**NORTH TAHOE FIRE PROTECTION DISTRICT
2024/2025 BUDGET**

Board Approved: June 25, 2024	2023/2024 FINAL BUDGET	2024/2025 PRELIMINARY BUDGET	2024/2025 FINAL BUDGET
8301.060 - Administrative Development	\$5,000	\$3,000	
8301.080 - Executive Officer Development	\$1,200	\$3,500	
8302.020 - Prevention Development	\$5,000	\$5,000	
8302.080 - Training Officer Development	\$1,000	\$1,000	
8303.020 - Mechanic Development	\$2,000	\$2,000	
8303.040 - Specialty Staff (Tech, Haz Mat, SCBA, GIS.)	\$19,000	\$19,000	
8304.040 - Board Member Development	\$1,000	\$1,000	
8305.010 - Training Subscriptions	\$2,500	\$2,500	
8305.020 - Training Materials	\$10,000	\$10,000	
8305.030 - Training Facility (Burn bldg, Conf Ctr)	\$10,000	\$10,000	
8305.040 - Recruitment expenses-FF/Cap/BC Test	\$13,000	\$13,000	
8305.070 - Full-Time Medic / EMT CE's	\$27,000	\$28,800	
TRAINING AND SAFETY TOTAL	\$136,700	\$139,800	\$0
OTHER SPECIAL TRAINING			
8311.020 - EMS License and Certificate Fees	\$4,500	\$4,500	
8311.025 - EMS Education	\$9,500	\$9,500	
8311.040 - DMV license and Certificate Fees	\$1,000	\$1,000	
8311.060 - Physicals (DMV, RTW, Pre-Emp)	\$7,000	\$7,000	
8312.020 - Fitness Equip Maint & Repairs	\$2,000	\$2,000	
8312.040 - Fitness Equip Replacement	\$5,000	\$7,000	
8313.040 - Wellness Program	\$45,000	\$45,000	
8313.080 - Safety equipment & supplies	\$4,000	\$3,000	
OTHER SPECIAL TRAINING TOTAL	\$78,000	\$79,000	\$0
TRAINING TOTAL	\$214,700	\$218,800	\$0

The District training program is multi-faceted and has numerous objectives for the coming year. This includes hosting or sending employees to classes necessary to meet career development objectives, conducting spring and fall driver/operator classes, an ambulance and utility driver class for new fire fighters, continued staff training for safety and injury prevention and hosting the requisite mandated training for CPR, Haz Mat, Blood borne Pathogens, TB, PFT, fit testing, HIPAA and other Cal-OSHA mandates.

Also this accounts for the contract with an outside vendor to manage the mandated blood borne pathogen program records, safety equipment & supplies, mandated DMV physicals for commercial Class "B" drivers & pre-employment physicals, as well as the District wellness program for all employees.

The District will provide training to the Administrative staff. Board members will continue to attend classes to enhance their positions.

FIRE SUPPRESSION ASSESSMENT

8315.010 - Biomass Removal/Transportation	\$10,000	\$10,000	
8318.000 - Handcrew/Chipping	\$90,000	\$90,000	
8319.095 - Forest Fuels program supplies	\$2,500	\$2,500	
8320.030 - Pub Ed Supplies/Advertising	\$4,815	\$4,815	
8327.000 - PIO	\$5,380	\$5,380	

**NORTH TAHOE FIRE PROTECTION DISTRICT
2024/2025 BUDGET**

Board Approved: June 25, 2024	2023/2024 FINAL BUDGET	2024/2025 PRELIMINARY BUDGET	2024/2025 FINAL BUDGET
8327.010 - CERT / CEIT	\$8,000	\$8,000	
FIRE SUPPRESSION ASSESSMENT TOTAL	\$120,695	\$120,695	\$0
As a result of the voter approved Fire Suppression Assessment the District has embarked on fire suppression, prevention activities and CERT (Citizen Emergency Response Team).			
8999.100 - UNALLOCATED ACCOUNT TOTAL	\$0	\$0	\$0
TOTAL PROGRAMS AND SERVICES	\$4,836,340	\$4,871,025	\$0
TOTAL OPERATING EXPENSES	\$19,732,116	\$20,774,675	\$0
CAPITAL EXPENDITURES			
9100.015 Interest Payment Engine M-99	\$4,753	\$3,215	
9100.106 Interest Payment Ambulance M-106	\$1,209	\$0	
9100.109 Interest Payment Ambulance M-109	\$3,305	\$2,235	
9100.110 Interest Payment Ambulance M-110	\$6,773	\$5,179	
9100.112 Chevrolet Tahoe M-112	\$75,000	\$0	
9100.113 Type 6 Rescue Rig	\$90,000	\$0	
9189.000 Interest Payment I-Bank	\$204,249	\$193,917	
9189.010 Annual Fee I-Bank	\$20,795	\$19,785	
9190.011 Station 51 Modification	\$50,000	\$0	
9200.002 Gurney Power Load	\$0	\$32,000	
TOTAL CAPITAL	\$456,084	\$256,331	\$0
DEBT EXTINGUISHMENT			
9300.015 Principal Payment Engine M-99	\$51,885	\$53,423	
9300.040 Principal Payment I-Bank	\$336,616	\$347,623	
9300.106 Principal Payment Ambulance M-106	\$34,108	\$0	
9300.109 Principal Payment Ambulance M-109	\$36,331	\$37,400	
9300.110 Principal Payment Ambulance M-110	\$39,513	\$41,107	
9300.113 Principal Payment Ambulance M-113	\$0	\$45,169	
TOTAL PRINCIPAL	\$498,453	\$524,722	\$0
5760.000 Transfer to Unrestricted Reserve Fund	\$100,000	\$100,000	
5770.000 Transfer to Mitigation fee account	\$125,000	\$150,000	
TOTAL TRANSFERS TO RESERVE FUNDS	\$225,000	\$250,000	\$0
TOTAL CAPITAL	\$1,179,537	\$1,031,053	\$0
TOTAL BUDGET	\$20,911,653	\$21,805,728	\$0