
EBBETTS PASS FIRE DISTRICT

Final Budget Fiscal Year 2024-25

To be approved 09/17/24



MISSION STATEMENT:

The Ebbetts Pass Fire District shall provide for Life and Property Safety from the threat of fires, medical emergencies, and hazardous material release through Planning, Prevention, Education, Incident Mitigation, and Appropriate Application of Technology.

REVENUE ACCOUNT SUMMARY - FIRE

ACCOUNT DESCRIPTION	REV ACCT		Final Budgeted 2023-24	Proposed Final Budget 2024-25
Current Secured Taxes	4010	F	\$2,650,054	\$2,811,010
Administrative Fee (SB2557 Reduction)	4013	F	(\$51,663)	(\$51,732)
Unitary Taxes	4015	F	\$74,857	\$76,846
Supplemental Current Secured Taxes	4017	F	\$63,067	\$57,695
Current Unsecured Taxes	4020	F	\$57,179	\$68,056
Supplemental Current Unsecured Taxes	4027	F	\$2,937	\$2,941
Prior Unsecured Taxes	4040	F	\$4,929	\$4,804
Transient Occupancy Taxes (TOT)	4072	F	\$61,200	\$73,611
Interest	4300	F	\$5,000	\$5,000
HOPTR	4463	F	\$22,397	\$22,007
Federal Grant - AFG	4505	F	\$28,600	\$57,000
State Grant - VFA	4455	F	\$39,500	\$0
Timber Tax	4465	F	\$0	\$0
State Aid for Public Safety (Prop 172)	4472	F	\$32,500	\$32,436
Revenue - State Firefighter Reimbursement	4542	F	\$50,000	\$50,000
Revenue - State Equipment Reimbursement	4543	F	\$5,000	\$5,000
		F		
Charges for Current Services--Ordinance Fees	4679	F	\$500	\$500
Charges for Current Services--CCWD Hydrants	4679	F	\$10,000	\$10,000
Reimbursement by Retiree for Medical Insurance Premium	4712	F	\$26,922	\$0
Misc. Revenue	4713	F	\$500	\$500
TRANSFERS FROM TRUST		F	\$15,858	
Emergency Reserve		F	\$19,000	
SCBA Trust Fund		F		
Apparatus Fund		F		
Building Fund		F		
TOTALS		F	\$3,118,337	\$3,225,674

NOTES ON REVENUE ACCOUNTS:

Schedule of Teeter Revenue Allocations: 55% December, 40% April, 5% End of Year

TOT (4072) and Prop 172 (4472) are encumbered for the engine lease payment (5701).

AFG grant for fire engine applicable for following fiscal year.

4679 CCWD Hydrants: Payment from CCWD towards reimbursement of hydrant maintenance expenses (labor, materials).

EXPENDITURE ACCOUNT SUMMARY: OPERATIONS FUND - FIRE

ACCOUNT DESCRIPTION	No.		Previous Year Adopted Budget 2022-23	Proposed Final BUDGET 2024-25
Salaries/Wages - Permanent	5001.1.001	F	\$1,294,096	\$1,442,384
Extra Hire - Hydrant Maintenance	5001.1.002	F	\$10,000	\$10,000
Extra Hire - Volunteer Intern Program	5001.1.003	F	\$46,506	\$46,506
ST/TF Firefighter Payment	5001.1.004	F	\$50,000	\$50,000
Volunteer Firefighter Response/Relief	5001.1.005	F	\$40,000	\$40,000
UAL Prepayment & Loan	5001.1.049	F	\$176,425	\$96,425
Retirement - PERS	5001.1.050	F	\$198,824	\$257,028
Group Insurance	5001.1.055	F	\$290,770	\$261,178
Safety Clothing	5111.1.111	F	\$51,190	\$11,690
Safety Equipment	5111.1.115	F	\$6,000	\$6,000
Communications - Radios	5111.1.121	F	\$9,560	\$40,510
Communications - Telephone	5111.1.124	F	\$16,000	\$14,000
Food - Fire Line Meals	5111.1.131	F	\$640	\$640
Housekeeping	5111.1.141	F	\$6,800	\$8,500
Insurance - Property/Liability	5111.1.151	F	\$55,160	\$53,500
Insurance - Worker's Compensation	5111.1.153	F	\$92,000	\$113,850
Maintenance - Apparatus	5111.1.181	F	\$59,000	\$59,000
Maintenance - Utilities	5111.1.182	F	\$10,000	\$10,000
Building & Grounds Maintenance	5111.1.201	F	\$28,230	\$55,180
Emergency Care	5111.1.211	F	\$1,275	\$1,275
Memberships	5111.1.221	F	\$9,525	\$9,525
Office Expense	5111.1.241	F	\$14,982	\$8,150
Office Expense - Postage	5111.1.243	F	\$1,000	\$1,000
Office Expense - Copies	5111.1.245	F	\$690	\$860
Professional Services	5111.1.271	F	\$33,000	\$36,625
Small Tools/FF Equipment	5111.1.401	F	\$13,000	\$13,000
Small Tools - Hose	5111.1.402	F	\$10,600	\$15,650
Special District Expense	5111.1.411	F	\$20,050	\$20,500
SDE - Health Maintenance	5111.1.412	F	\$44,700	\$49,700
Training	5111.1.422	F	\$12,500	\$12,500
Travel/Education/Training	5111.1.478	F	\$9,000	\$9,000
Transportation Fuel	5111.1.480	F	\$27,700	\$27,700
Utilities-Water/Sewer	5111.1.501	F	\$4,900	\$6,500
Utilities-Electricity	5111.1.504	F	\$12,520	\$15,650
Utilities-Propane	5111.1.505	F	\$14,280	\$18,360
LAFCO Fee	5627.1	F	\$4,928	\$5,386
Structures	5640.1	F	\$263,698	\$211,698
Equipment	5701.1	F	\$92,592	\$107,592
Budgeted Reserve	5703.1	F	96,607	\$78,612
TOTALS		F	3,128,748	\$3,225,674

Fire Operations

Fiscal Year 2024-25

SALARIES/WAGES - PERMANENT

ACCOUNT 5001.1.001

	Base Salary			Longevity Pay	Retirement Benefit	Medicare	TOTAL
Administrative:							
Fire Chief	\$154,960				\$0	\$2,247	\$157,207
Assistant Chief	\$0				\$0	\$0	\$0
District Secretary	\$91,703			\$11,004	\$3,668	\$1,489	\$107,865
Office Assistant	\$25,225				\$0	\$366	\$25,591
Fire Prevention Officer	\$28,981				\$0	\$420	\$29,401
Line Personnel:							
	Base Salary	Regular Overtime	Holiday Pay	Longevity Pay	Retirement Benefit	Medicare	
Battalion Chief 1 - Paramedic	\$135,801	\$3,537	\$6,791	\$9,506	\$6,225	\$2,257	\$ 164,117
Battalion Chief 2 - Paramedic	\$135,801	\$3,537	\$6,791	\$12,222	\$6,334	\$2,296	\$166,981
Battalion Chief 3 - EMT	\$114,426	\$2,980	\$5,721		\$0	\$1,785	\$124,912
Captain 1 - EMT	\$105,057	\$2,736	\$5,253	\$8,405	\$4,858	\$1,761	\$128,070
Captain 2 - Paramedic	\$120,816	\$3,147	\$6,041	\$12,082	\$5,683	\$2,060	\$149,829
Captain 3 - Paramedic	\$120,816	\$3,147	\$6,041	\$3,624	\$5,345	\$1,938	\$140,911
Paychex Payroll Service	\$3,500						\$3,500
Relief, Project and Contingency Overtime	\$244,000						\$0 \$244,000
TOTAL	\$1,281,086	\$19,084	\$36,638	\$56,843	\$32,114	\$16,619	\$1,442,384

Unfunded Accrued Liability (UAL)

ACCOUNT 5001.1.049

(UAL Loan Payment by Position/Rate Type)	Safety & Misc.		Safety & Misc.		TOTAL
	CLASSIC UAL	PEPRA UAL	CLASSIC Loan	PEPRA Loan	
UAL Paydown	\$0				\$0
UAL Interest and Loan Payment			\$95,993	\$432	\$96,425
TOTAL	\$0	\$0	\$95,993	\$432	\$96,425

RETIREMENT - CalPERS

ACCOUNT 5001.1.050

PERS Rate Plan	Classic		PEPRA	UAL	TOTAL
Fire Chief - Safety			\$21,322		\$21,322
District Secretary - Misc.	\$10,425				\$10,425
Office Assistant, Fire Prev Officer	\$0		\$0		\$0
Battalion Chief 1 - Paramedic - Safety	\$35,796		\$0	\$8,156	\$43,952
Battalion Chief 2 - Paramedic - Safety	\$36,421		\$0	\$8,156	\$44,577
Battalion Chief 3 - EMT - Safety	\$0		\$16,942		\$16,942
Captain 1 - EMT - Safety	\$27,934		\$0	\$8,156	\$36,090
Captain 2 - Paramedic - Safety	\$32,680		\$0	\$8,156	\$40,836
Captain 3 - Paramedic - Safety	\$30,735		\$0	\$8,156	\$38,891
Contingency/Out of Class Pay	\$3,994				\$3,994
TOTAL	\$177,983		\$38,265	\$40,780	\$257,028

Classic Misc. Plan Rate: 10.150% Classic Safety Plan Rate: 23.000%

PEPRA Misc. Plan Rate: 7.470% PEPRA Safety Fire Plan: 13.760%

FIRE OPERATIONS

Fiscal Year 2024-25

EXTRA HIRE

ACCOUNT 5001.1.002

	Operations	Hydrant Maintenance Program		TOTAL
Compensation		\$10,000		\$10,000
Contingency				\$0
TOTAL	\$0	\$10,000	\$0	\$10,000

EXTRA HIRE - SPECIAL PURPOSE

ACCOUNT 5001.1.003

	Volunteer Interns (5)	PARS Fund Maint. Fee	TOTAL
Volunteer Intern Program	\$43,800	\$2,706	\$46,506
TOTAL	\$43,800	\$2,706	\$46,506

NOTES ON ACCOUNT 5001.1.003:

Each of six Volunteer Interns to be paid \$60.00 for each 24-hour shift (two assigned to each shift).

ST/TF Firefighter Response

ACCOUNT 5001.1.004

	Wildland Firefighting Strike Team Response		TOTAL
Firefighters (offset by Revenue Account 4542)	\$50,000		\$50,000
TOTALS	\$50,000		\$50,000

Volunteer Firefighter Response

ACCOUNT 5001.1.005

	Extra Hire	Relief Coverage	Alarm/Drill Response	TOTAL
Volunteer Alarm Response			\$5,000	\$5,000
Volunteer Drill Response			\$5,000	\$5,000
Volunteer Firefighter Extra Hire	\$10,000			\$10,000
Volunteer Firefighter Coverage for Relief		\$20,000		\$20,000
TOTALS	\$10,000	\$20,000	\$10,000	\$40,000

FIRE OPERATIONS

Fiscal Year 2024-25

INSURANCE - GROUP HEALTH

ACCOUNT 5001.1.055

	Fire Chief	Assistant Chief	Secretary		TOTAL
Medical	\$26,922	\$0	\$26,922		\$53,844
Vision*	\$0		\$0		\$0
Dental	\$1,007		\$1,007		\$2,014
Life	\$120		\$120		\$240
				Volunteers	
Group Accident	\$115			\$3,124	\$3,239
	Batt. Chief	Captains			
	(3)	(3)			
Medical	\$83,136	\$106,704			\$189,840
Vision*	\$0	\$0			\$0
Dental	\$5,220	\$5,220			\$10,440
Life	\$360	\$360			\$720
Group Accident	\$350	\$350			\$700
Contingency	\$141				\$141
TOTALS	\$117,371	\$112,634	\$28,049	\$3,124	\$261,178

NOTES ON ACCOUNT 5001.1.055:

-District pays for full family coverage for full-time staff member.

HSA Contribution only applicable for those choosing HSA-compatible insurance. One half of the difference between the HSA-compatible premium and the PPO premium is deposited in the employee's HSA in July and again in January.

*Effective 1/1/24 the Vision Insurance is acquired at no charge as an add-on with having medical insurance through IAFF Health & Wellness Trust.

FIRE OPERATIONS

Fiscal Year 2024-25

SAFETY CLOTHING**ACCOUNT 5111.1.111**

ACCOUNT 5111.1.111	VOLUNTEERS/PAID STAFF/REPLACEMENT		Interns	TOTAL
	Structure	Wildland		
Coats/Nomex Jackets	\$3,800			\$3,800
Trousers/Nomex Pants	\$2,100			\$2,100
Boots	\$700			\$700
Helmets, Gloves	\$800			\$800
				\$0
Patches (uniform)	\$100			\$100
Uniform Pants			\$600	\$600
Damage Replacement	\$1,700	\$1,500		\$3,200
Contingencies	\$200	\$190		\$390
TOTALS	\$9,400	\$1,690	\$600	\$11,690

Interns: Uniform pant reimbursement at one each.

SAFETY EQUIPMENT**ACCOUNT 5111.1.115**

ACCOUNT 5111.1.115	VOLUNTEERS/PAID STAFF/REPLACEMENT		TOTAL
	Structure	Wildland	
Shields/Accessories/Goggles	\$500	\$500	\$1,000
Gloves	\$400	\$400	\$800
Hoods/Shrouds	\$200	\$200	\$400
Belts/Bags/Hose Straps	\$200		\$200
Fire Shelters		\$3,300	\$3,300
Canteens			\$0
Damage Replacement			\$0
Contingencies	\$150	\$150	\$300
TOTALS	\$1,450	\$4,550	\$6,000

COMMUNICATIONS - RADIOS**ACCOUNT 5111.1.121**

ACCOUNT 5111.1.121	Purchase	Repairs	Batteries	TOTAL
RADIOS:		\$400		\$400
Mobile/Additional	\$1,500	\$400		\$1,900
Portable		\$300	\$600	\$900
Vehicle Chargers / Headsets		\$200		\$200
Repeater: Inverter	\$1,250		\$1,000	\$2,250
FIRE PAGERS:	\$1,000	\$580	\$500	\$2,080
Cases	\$100			\$100
Chargers		\$180		\$180
Station Alerting System Update	\$32,500			\$32,500
Contingency				\$0
TOTALS	\$36,350	\$2,060	\$2,100	\$40,510

FIRE OPERATIONS**COMMUNICATIONS - Telephone**

ACCOUNT 5111.1.124

ACCOUNT 5111.1.124	Sta. 1	Sta. 2	Sta. 3	Sta. 4	TOTAL
Telephone Service	\$6,000	\$500	\$1,600	\$500	\$8,600
Internet Access	\$1,000	\$500	\$500		\$2,000
Alarm System Monitoring	\$500	\$500			\$1,000
Equipment Purchase/Repair					\$0
Cellular Phones	\$1,000		\$1,000		\$2,000
Cellular Data Lines	\$200		\$200		\$400
Contingencies					\$0
TOTALS	\$8,700	\$1,500	\$3,300	\$500	\$14,000

FOOD

ACCOUNT 5111.1.131

ACCOUNT 5111.1.131	Fire Line	Director	Staff	Training	TOTAL
Meals	\$250	\$50	\$25	\$50	\$375
Fireline Rations	\$115				\$115
Refreshments	\$50			\$100	\$150
TOTALS	\$415	\$50	\$25	\$150	\$640

HOUSEHOLD EXPENSE

ACCOUNT 5111.1.141

ACCOUNT 5111.1.141	Station 1	Station 2	Station 3	Station 4	TOTAL
Household Supplies, Pest Control	\$3,000	\$1,000	\$2,000	\$1,000	\$7,000
Trash Disposal	\$1,000		\$500		\$1,500
Contingency					\$0
TOTALS	\$4,000	\$1,000	\$2,500	\$1,000	\$8,500

Household Supplies: toilet paper, paper towels, light bulbs, hand and dish soap, cleansers, disinfectants, cleaning tools, etc.

INSURANCE - PROPERTY, LIABILITY

ACCOUNT 5111.1.151

ACCOUNT 5111.1.151	Premium	TOTAL
Annual Premium - Fire Agencies Insurance Risk Authority (FAIRA) (JPA of Fire Districts Association of California)	\$53,500	\$53,500
		\$0
TOTALS	\$53,500	\$53,500

Fire Agencies Insurance Risk Authority - FAIRA (JPA of Fire Districts Association of California)

INSURANCE - WORKER'S COMPENSATION

ACCOUNT 5111.1.153

ACCOUNT 5111.1.153	Premium based on Salaries	Premium due to EMOD*	Premium on Overtime	Total
Firefighters - including Fire Chief	\$50,000	\$20,000	\$42,650	\$112,650
Volunteer Firefighters (per capita charge)	\$4,600	\$5,000	\$705	\$10,305
Clerical/Office Staff	\$525	\$100		\$625
Directors	\$120	\$50		\$170
Less Credit Incentive Program Discount	(\$4,420)	(\$2,012)	(\$3,468)	(\$9,900)
Previous Fiscal Year Adjustment / Contingency			\$0	\$0
TOTALS	\$50,825	\$23,138	\$39,887	\$113,850

*Experience Modification Factor

Special District Risk Management Authority - SDRMA (JPA of CA Special Districts Association)

FIRE OPERATIONS**FLEET MAINTENANCE - ENGINES**

ACCOUNT 5111.1.181

ACCOUNT 5111.1.181	E-431 1989 Pierce Arrow	E-432 1989 Pierce Arrow	E-433 1994 Pierce Arrow	E-434 2002 Pierce Quantum	TOTAL
Annual Service, Safety Inspection, Pump Te	\$1,225	\$1,225	\$1,325	\$725	\$4,500
Semi-annual Service	\$375	\$375	\$375	\$375	\$1,500
	E-435 2020 Pierce Velocity	E-436 2005 International	Loader 2022 John Deere	WT-431 1998 Kenworth	
Annual Service, Safety Inspection, Pump Te	\$2,175	\$1,175		\$725	\$4,075
Semi-Annual Service	\$375	\$375	\$375	\$375	\$1,500
	Batteries	Tires	Parts & Repairs	APPARATUS	
Service:	\$1,500	\$5,300	\$14,000	\$14,000	\$34,800
Contingency/Emergency				\$12,625	\$12,625
GRAND TOTAL					\$59,000

FLEET MAINTENANCE - UTILITIES

ACCOUNT 5111.1.182

ACCOUNT 5111.1.182	U-432	U-433	C410	U-415	TOTAL
Annual Service	\$250	\$250	\$250	\$250	\$1,000
Semi-annual Service	\$100	\$100	\$100	\$100	\$400
	U-430	S-431	Batteries/ Tires	Parts and Repairs	
Service	\$250	\$250	\$2,000	\$2,750	\$5,250
Semi-annual Service	\$100	\$100			\$200
Contingency/Emergency			\$1,750	\$1,400	\$3,150
GRAND TOTAL					\$10,000

BUILDING & GROUNDS MAINTENANCE

ACCOUNT 5111.1.201

ACCOUNT 5111.1.201	Station 1	Station 2	Station 3	Station 4	TOTAL
PROJECTS/REPAIRS:					
Facility Maintenance	\$4,000	\$800	\$480	\$500	\$5,780
Sta. 1 Roof & Gutter Repair	\$10,000				\$10,000
Sta. 1 Bay Floor Heater Replacement	\$15,500				\$15,500
Sta. 1 Re-establish Engine Bay Drainage	\$2,000				\$2,000
Sta. 2 Snow Removal		\$5,000			\$5,000
Sta. 1 LED Lighting Upgrade	\$3,600				\$3,600
HVAC System Replacement	\$5,000				\$5,000
Extinguisher Service/Purchase	\$500	100	\$100	\$100	\$800
Compressor/Fill Station Maintenance	\$1,000				\$1,000
Station Generator Maintenance	\$4,000	\$1,000	\$1,500		\$6,500
Contingencies	\$0	\$0			\$0
TOTALS	\$45,600	\$6,900	\$2,080	\$600	\$55,180

EMERGENCY CARE SUPPLIES

ACCOUNT 5111.1.211

ACCOUNT 5111.1.211	Supplies				TOTAL
Medical Supplies	\$1,000				\$1,000
Contingencies	\$275				\$275
TOTALS	\$1,275	\$0	\$0	\$0	\$1,275

FIRE OPERATIONS**PROFESSIONAL MEMBERSHIPS**

ACCOUNT 5111.1.221

ACCOUNT 5111.1.221	Special Districts	Admin.	Training	TOTAL
FDAC	\$400			\$400
CFCA		\$55		\$55
CSDA, NFPA	\$8,810	\$175		\$8,985
Calaveras Co. Fire Chiefs/Motherlode Interagency		\$50	\$35	\$85
TOTALS	\$9,210	\$280	\$35	\$9,525

OFFICE EXPENSE

ACCOUNT 5111.1.241

ACCOUNT 5111.1.241	Website	Computer	Office	TOTAL
General Office Supplies		\$700	\$1,300	\$2,000
Equipment Repair		\$400	\$500	\$900
Streamline Website Maint (3-yr e-mail)	\$0 \$400			\$0 \$400
Stationery/Business Cards		\$250	\$2,100	\$2,350
Legal Publications			\$200	\$200
Uniform Fire Code			\$240	\$240
Newspaper: Calaveras Enterprise			\$60	\$60
Camera System			\$0	\$0
Computer/Printer		\$2,000		\$2,000
TOTALS	\$400	\$3,350	\$4,400	\$8,150

OFFICE EXPENSE - POSTAGE

ACCOUNT 5111.1.243

ACCOUNT 5111.1.243	Postage			TOTAL
Postage	\$1,000			\$1,000

OFFICE EXPENSE - COPIES

ACCOUNT 5111.1.245

ACCOUNT 5111.1.245			Maintenance Agreement	TOTAL
Copier Maintenance Fee			\$860	\$860

PROFESSIONAL SERVICES

ACCOUNT 5111.1.271

ACCOUNT 5111.1.271	Legal	Audit	Information	TOTAL
Professional Services	\$22,000	\$4,625	\$6,000	\$32,625
Foundation Search			\$4,000	\$4,000
Total	\$22,000	\$4,625	\$10,000	\$36,625

FIRE OPERATIONS

SMALL TOOLS - FIREFIGHTING EQUIPMENT ACCOUNT 5111.1.401

ACCOUNT 5111.1.401	Shop/ Service Unit	Firefighting Structural	Firefighting Wildland	Extrication	TOTAL
HOSE APPLIANCES: Nozzles/Adapters		\$3,000	\$1,000		\$4,000
Hose Pack/Straps			\$500		\$500
Wrenches/Tools - Shop	\$250				\$250
Gas Detector Maintenance		\$250			\$250
Hurst Tool-Repairs/Testing				\$3,250	\$3,250
Chainsaw Tools/Chain	\$1,250				\$1,250
Foam		\$600	\$600		\$1,200
Small Engines (inc. repair)	\$600				\$600
Ladder Testing/Inspection		\$1,500			\$1,500
CONTINGENCIES	\$200				\$200
TOTALS	\$2,300	\$5,350	\$2,100	\$3,250	\$13,000

SMALL TOOLS - SPECIAL PURPOSE ACCOUNT 5111.1.402

ACCOUNT 5111.1.402	Operations	Firefighting Structural	Firefighting Wildland	Repairs/ Testing	TOTAL
HOSE:					
5" Hose		\$2,500		\$200	\$2,700
1.75" Hose		\$1,000		\$300	\$1,300
1.5" Hose			\$300	\$300	\$600
1" Hose			\$300	\$200	\$500
RESCUE EQUIPMENT:					\$0
Rescue Rope/Accessories	\$1,000				\$1,000
SCBA					\$0
Masks, Cylinders		\$1,500			\$1,500
Parts		\$500			\$500
Equipment Calibration		\$500			\$500
Annual PM Fill Station		\$1,600			\$1,600
FIT Test Machine	\$5,050				\$5,050
SCBA Test Smoke				\$200	\$200
CONTINGENCIES		\$100		\$100	\$200
TOTALS	\$6,050	\$7,700	\$600	\$1,300	\$15,650

FIRE OPERATIONS**SPECIAL DISTRICT EXPENSE**

ACCOUNT 5111.1.411

ACCOUNT 5111.1.411	Operations	NFIRS Reporting	Public Safety Fire Prevention	TOTAL
Annual Picnic/Dinner	\$2,730			\$2,730
Awards	\$800			\$800
Election Expense	\$4,500			\$4,500
Station Cameras	\$1,400			\$1,400
Amador-Calaveras Group Membership Progra	\$2,100			\$2,100
Educational Materials			\$875	\$875
ParcelQuest			\$1,000	\$1,000
DMV EPN Program	\$550			\$550
Recruitment/Testing/Background Checks	\$3,670			\$3,670
Hydrant Maintenance: Stakes/Paint	\$875			\$875
Software Maintenance		\$2,000		\$2,000
Contingencies				\$0
TOTALS	\$16,625	\$2,000	\$1,875	\$20,500

HEALTH MAINTENANCE - Special District Expense

ACCOUNT 5111.1.412

ACCOUNT 5111.1.412	Operations	Paid Staff	Volunteers & Interns	TOTAL
Physicals		\$11,000	\$6,000	\$17,000
Grant: Medical Physicals		\$30,000		\$30,000
Immunizations Program	\$500			\$500
Health & Wellness / Physical Training	\$2,200			\$2,200
TOTALS	\$2,700	\$41,000	\$6,000	\$49,700

TRAINING

ACCOUNT 5111.1.422

ACCOUNT 5111.1.422	General	Shift Training	Volunteer	TOTAL
Props/Aids/Training Support Materials	\$2,600	\$300	\$500	\$3,400
Training Prop: Fire Trainer	\$7,500			\$7,500
Fees / Library	\$100	\$100		\$200
Class Fees/Charges--Paramedic	\$1,300			\$1,300
Contingencies	\$100			\$100
TOTALS	\$11,600	\$400	\$500	\$12,500

FIRE OPERATIONS**TRAVEL/EDUCATION/TRAINING**

ACCOUNT 5111.1.478

ACCOUNT 5111.1.478	Professional Growth	Travel Expense Reimbursement	TOTAL
Board of Directors	\$1,400	\$300	\$1,700
Administration	\$1,200	\$500	\$1,700
Shift Personnel	\$3,200		\$3,200
Firefighter Intern	\$400		\$400
Vocational Training	\$400		\$400
Certified Training	\$600		\$600
Volunteer Training	\$1,000		\$1,000
TOTALS	\$8,200	\$800	\$9,000

FUEL AND GAS

ACCOUNT 5111.1.480

ACCOUNT 5111.1.480	Diesel	Unleaded	TOTAL
Engines	\$18,100		\$18,100
Utilities	\$200	\$4,500	\$4,700
Small Tools		\$500	\$500
Emergency Generators - Sta. 1 & 2 / Contingencies	\$4,400		\$4,400
TOTALS	\$22,700	\$5,000	\$27,700

UTILITIES - WATER/SEWER

ACCOUNT 5111.1.501

ACCOUNT 5111.1.501	Station 1	Station 2	Station 3	Station 4	TOTAL
Water / Sewer	\$3,500	\$400	\$400	\$400	\$4,700
Fire System Detector Check Meter	\$585	\$585	\$0	\$0	\$1,170
Wastewater Assessment	\$630	\$0	\$0	\$0	\$630
TOTALS	\$4,715	\$985	\$400	\$400	\$6,500

UTILITIES - ELECTRICAL

ACCOUNT 5111.1.504

ACCOUNT 5111.1.504	Station 1	Station 2	Station 3	Station 4	TOTAL
Electricity	\$13,450	\$100	\$2,000	\$100	\$15,650
TOTALS	\$13,450	\$100	\$2,000	\$100	\$15,650

UTILITIES - PROPANE

ACCOUNT 5111.1.505

ACCOUNT 5111.1.505	Station 1	Station 2	Station 3	Station 4	TOTAL
Propane	\$13,560	\$650	\$3,500	\$650	\$18,360
TOTALS	\$13,560	\$650	\$3,500	\$650	\$18,360

FIRE OPERATIONS

LAFCO FEES

ACCOUNT 5627

ACCOUNT 5627	Fee				TOTAL
LAFCO	\$5,386				\$5,386
TOTALS	\$5,386				\$5,386

STRUCTURES

ACCOUNT 5640

ACCOUNT 5640	New Station 1	Station Improvements		TOTAL
Station 1 Loan Payment	\$211,698			\$211,698
Contingencies	\$0			\$0
TOTALS	\$211,698	\$0		\$211,698

EQUIPMENT

ACCOUNT 5701

ACCOUNT 5701	Fire Suppression Structural	Emergency Response	Administrative Vehicle & Eqpt.	Operations	TOTAL
Engine - Loan Payment	\$92,592				\$92,592
Flatbed Conversion		\$15,000			\$15,000
TOTALS	\$92,592	\$15,000	\$0	\$0	\$107,592

Revenue from TOT (4072) and Prop 172 (4472) are encumbered for the engine lease payment (5701).

REVENUE ACCOUNT SUMMARY - Engine Paramedic

ACCOUNT DESCRIPTION	REV ACCT		Budgeted 2023-24	Proposed Final Budget 2024-25
Special Tax	4077	P	362,578	\$363,680
Special Tax - Sustain ALS within District	4077	S	420,032	\$315,103
TRANSFER FROM EMS/P TRUST			-	\$0
TOTALS		P	782,610	\$678,783

Schedule of Teeter Revenue Allocations: 55% December, 40% April, 5% End of Year

EXPENDITURE ACCOUNT SUMMARY - Engine Paramedic Program

ACCOUNT DESCRIPTION	ACCT No.		Budgeted 2023-24	Proposed Final Budget 2024-25
Salaries/Wages - Permanent	5001.2.001	P	436,839	\$461,183
UAL Prepayment & Loan	5001.2.049	P	73,276	\$53,276
Retirement	5001.2.050	P	73,755	\$35,154
Group Insurance	5001.2.055	P	113,512	\$112,884
Safety Clothing	5111.2.111	P	2,775	
Safety Equipment	5111.2.115	P	1,000	
Communications - Radios	5111.2.121	P	1,440	
Communications - Telephones	5111.2.124	P	2,000	
Food	5111.2.131	P	160	
Housekeeping	5111.2.141	P	1,700	
Insurance - Property, Liability	5111.2.151	P	11,032	
Insurance - Worker's Comp	5111.2.153	P	23,000	\$12,650
Maintenance - Apparatus	5111.2.181	P	2,900	
Building & Grounds Maintenance	5111.2.201	P	6,770	
Office Expense - Copier Maintenance	5111.2.245	P	175	
Professional Services	5111.2.271	P	2,200	
Special District Expense	5111.2.411	P	1,030	
SDE - Health Maintenance	5111.2.412	P	3,300	
Training	5111.2.422	P	4,000	
Travel/Education/Training	5111.2.478	P	2,700	
Fuel	5111.2.480	P	7,200	
Utilities - Water/Sewer	5111.2.501	P	1,150	
Utilities - Electrical	5111.2.504	P	3,130	
Utilities - Propane	5111.2.505	P	3,590	
Special Tax Collection Fee	2.5411	P	3,626	\$3,637
Budgeted Reserve	2.5703	P	350	\$ (0)
TOTALS		P	782,610	\$678,783

ENGINE PARAMEDIC

Fiscal Year 2024-25

SALARIES/WAGES

ACCOUNT 5001.2.001

ACCOUNT 5001.2.001	Base Salary	Regular Overtime	Holiday Pay	Longevity Pay	Retirement Benefit	Medicare	Total
Engineer Paramedic 1	\$100,922	\$2,628	\$5,046		\$4,344	\$1,575	\$114,514
Engineer Paramedic 2	\$104,152	\$2,713	\$5,208	\$5,208	\$4,483	\$1,701	\$123,464
Engineer Paramedic 3	\$104,152	\$2,713	\$5,208		\$4,483	\$1,625	\$118,181
Relief, Project and Contingency Overtime	\$104,000						\$104,000
Paychex Payroll Fee	\$1,023						\$1,023
TOTAL	\$414,249	\$8,054	\$15,462	\$5,208	\$13,310	\$4,900	\$461,183

Unfunded Accrued Liability (UAL)

ACCOUNT 5001.2.049

ACCOUNT 5001.2.049	Safety		Safety		Total
	CLASSIC UAL	PEPRA UAL	CLASSIC Loan	PEPRA UAL	
UAL Paydown	\$0				\$0
UAL Interest and Paydown Engineer Paramedic			\$53,276	\$0	\$53,276
TOTAL	\$0	\$0	\$53,276	\$0	\$53,276

RETIREMENT

ACCOUNT 5001.2.050

ACCOUNT 5001.2.050	PERS Classic	PERS PEPRA			UAL	Total
Engineer Paramedic 1	\$2,764	\$0			\$8,156	\$10,920
Engineer Paramedic 2	\$4,051	\$0			\$8,156	\$12,207
Engineer Paramedic 3	\$2,853	\$0			\$8,156	\$11,009
PERS - Out of Class Pay	\$1,018					\$1,018
TOTAL	\$10,686	\$0	\$0	\$0	\$24,468	\$35,154

Classic Safety Plan Rate: 23.000% PEPRA Safety Fire Plan: 13.760%

GROUP HEALTH INSURANCE

ACCOUNT 5001.2.055

ACCOUNT 5001.2.055	Medical Premium	Dental Premium	Vision Premium*	Life Premium	Group Accident	Total
Engineer Paramedic 1	\$35,568	\$1,740	\$0	\$120	\$200	\$37,628
Engineer Paramedic 2	\$35,568	\$1,740	\$0	\$120	\$200	\$37,628
Engineer Paramedic 3	\$35,568	\$1,740	\$0	\$120	\$200	\$37,628
TOTAL	\$0	\$106,704	\$5,220	\$0	\$360	\$600

*Effective 1/1/24 the Vision Insurance is acquired at no charge as an add-on with having medical insurance through

ENGINE PARAMEDIC PROGRAM

INSURANCE - WORKERS' COMPENSATION

ACCOUNT 5111.2.153

ACCOUNT 5111.2.153	Premium based on Salaries	Premium due to EMOD*	Premium on Overtime	TOTAL
Annual Premium	\$6,000	\$2,550	\$6,000	\$14,550
Less Credit Incentive Program Discount	(\$750)	(\$400)	(\$750)	(\$1,900)
TOTAL	\$5,250	\$2,150	\$5,250	\$12,650

*Experience Modification Factor

Special District Risk Management Authority - SDRMA (JPA of CA Special Districts Association)

SPECIAL DISTRICT EXPENSE

Special Tax Handling Fee

ACCOUNT 5411 P

	Fee (P)	TOTAL
County Auditor Special Tax Handling Fee (1%)	\$3,637	\$3,637
TOTAL	\$3,637	\$3,637

REVENUE ACCOUNT SUMMARY - Ambulance Transport

ACCOUNT DESCRIPTION	REVENUE ACCOUNT	Budgeted 2023-24	Proposed Final Budget 2024-25
Special Tax	4077	A 829,798	\$832,285
EMS Transport Revenue	4660	A 770,000	\$840,000
Other Programs - State (GEMT)	4479	A 103,000	\$103,000
Federal Grant - AFG	4505	A 28,600	\$0
State Other Aid (IGT)	4580	A 70,000	\$300,000
Special Tax - Sustain ALS within District	4077	S 1,079,940	\$1,249,384
TRANSFER FROM Sta. 3 A TRUST		139,536	\$51,520
TOTALS		A \$3,020,874	\$3,376,189

EXPENDITURE ACCOUNT SUMMARY - Ambulance Transport

ACCOUNT DESCRIPTION	ACCT No.	Budgeted 2023-24	Proposed Final Budget 2024-25
Salaries/Wages - Permanent	5001.3.001	A 1,698,246	\$1,784,725
UAL Prepayment & Loan	5001.3.049	A 190,821	\$90,821
Retirement	5001.3.050	A 208,200	\$256,607
Group Insurance	5001.3.055	A 478,632	\$475,656
Safety Clothing	5111.3.111	A 13,860	\$13,860
Safety Equipment	5111.3.115	A 2,250	\$2,250
Communications - Radios	5111.3.121	A 4,200	\$38,950
Communications - Telephones	5111.3.124	A 10,000	\$14,000
Food	5111.3.131	A 800	\$800
Housekeeping	5111.3.141	A 8,500	\$8,500
Insurance - Property, Liability	5111.3.151	A 44,128	\$35,659
Insurance - Worker's Comp	5111.3.153	A 115,000	\$113,850
Maintenance - Ambulances	5111.3.183	A 31,250	\$43,250
Building & Grounds Maintenance	5111.3.201	A 40,150	\$57,850
Emergency Care	5111.3.211	A 43,080	\$43,080
Professional Memberships	5111.3.221	A 150	\$150
Office Expense	5111.3.241	A 10,031	\$3,199
Office Expense - Copies	5111.3.245	A 860	\$860
Professional Services	5111.3.271	A 79,018	\$91,823
Small Tools - ALS	5111.3.401	A 9,350	\$54,650
Special District Expense	5111.3.411	A 10,450	\$10,900
SDE - Health Maintenance	5111.3.412	A 33,100	\$33,100
SDE - Admin. Fee / GEMT Admin Fee	5111.3.413	A 3,800	\$3,800
Training	5111.3.422	A 12,000	\$12,000
Travel/Education/Training	5111.3.478	A 4,500	\$4,500
Fuel	5111.3.480	A 32,000	\$32,000
Utilities-Water/Sewer	5111.3.501	A 5,700	\$6,500
Utilities-Electricity	5111.3.504	A 15,650	\$15,650
Utilities-Propane	5111.3.505	A 18,850	\$18,360
Special Tax Handling Fee	5411.3	A 23,298	\$23,968
Refund Overpayment	5612.3	A 13,000	\$69,871
Structures	5640.3	A 0	\$0
Equipment	5701.3	A 490,000	\$15,000
Budgeted Reserve	5703.3	A 0	\$ (0)
TOTALS		A 3,650,874	\$3,376,189

Ambulance Transport

Fiscal Year 2024-25

SALARIES/WAGES

ACCOUNT 5001.3.001

ACCOUNT 5001.3.001	Base Salary	Regular Overtime	Holiday Pay	Longevity Pay	Retirement Benefit	Employer Medicare	Total
Engineer Medic/EMT 1	\$85,037	\$2,215	\$4,252		\$0	\$1,327	\$92,831
Engineer Medic/EMT 2	\$90,567	\$2,359	\$4,529	\$10,868	\$4,333	\$1,571	\$114,227
Engineer Medic/EMT 3	\$90,567	\$2,359	\$4,529	\$10,868	\$4,333	\$1,571	\$114,227
Medic/EMT 1	\$89,786	\$2,338	\$4,489		\$3,865	\$1,401	\$101,878
Medic/EMT 2	\$78,075	\$2,033	\$3,904		\$3,360	\$1,218	\$88,591
Medic/EMT 3	\$78,075	\$2,033	\$3,904		\$0	\$1,218	\$85,230
Medic/EMT 4	\$84,304	\$2,196	\$4,215		\$0	\$1,315	\$92,030
Medic/EMT 5	\$81,690	\$2,128	\$4,085		\$0	\$1,275	\$89,178
Medic/EMT 6	\$81,690	\$2,128	\$4,085		\$0	\$1,275	\$89,178
Medic/EMT 7	\$81,690	\$2,128	\$4,085		\$0	\$1,275	\$89,178
Medic/EMT 8	\$81,690	\$2,128	\$4,085		\$0	\$1,275	\$89,178
Medic/EMT 9	\$81,690	\$2,128	\$4,085		\$0	\$1,275	\$89,178
Medic/EMT 10	\$71,035	\$1,850	\$3,552		\$0	\$1,108	\$77,545
Medic/EMT 11	\$81,690	\$2,128	\$4,085		\$0	\$1,275	\$89,178
Medic/EMT 12	\$76,702	\$1,998	\$3,835		\$0	\$1,197	\$83,732
Longevity Pay							\$0
Relief, Project and Contingency Overtime	\$392,000					\$3,300	\$395,300
Paychex Payroll Fee	\$4,000					\$69	\$4,069
TOTAL	\$1,630,288	\$32,149	\$61,719	\$21,736	\$15,891	\$22,942	\$1,784,725

RETIREMENT

ACCOUNT 5001.3.050

ACCOUNT 5001.3.050	PERS Classic		PERS PEPPRA			UAL	Total
Engineer Medic/EMT 1	\$0		\$12,591				\$12,591
Engineer Medic/EMT 2	\$24,914		\$0			\$8,156	\$33,070
Engineer Medic/EMT 3	\$24,914		\$0			\$8,156	\$33,070
Medic/EMT 1	\$22,221		\$0			\$8,156	\$30,377
Medic/EMT 2	\$19,323		\$0			\$8,156	\$27,479
Medic/EMT 3	\$0		\$11,560				\$11,560
Medic/EMT 4	\$0		\$12,482				\$12,482
Medic/EMT 5	\$0		\$12,095				\$12,095
Medic/EMT 6	\$0		\$12,095				\$12,095
Medic/EMT 7	\$0		\$12,095				\$12,095
Medic/EMT 8	\$0		\$12,095				\$12,095
Medic/EMT 9	\$0		\$12,095				\$12,095
Medic/EMT 10	\$0		\$10,518				\$10,518
Medic/EMT 11	\$0		\$12,095				\$12,095
Medic/EMT 12	\$0		\$11,357				\$11,357
PERS - Out of Class Pay	\$1,530		\$0				\$1,530
TOTAL	\$92,902	\$0	\$131,081		\$0	\$32,624	\$256,607

Classic Safety Plan Rate: 23.000% PEPPRA Safety Fire Plan: 13.760%

Ambulance Transport

FY 2024-25

Unfunded Accrued Liability (UAL)

ACCOUNT 5001.3.049

ACCOUNT 5001.3.049	Safety		Safety		Total
	CLASSIC UAL	PEPRA UAL	CLASSIC Loan	PEPRA Loan	
UAL Paydown	\$0				\$0
UAL Interest Prepayment and Paydown					\$0
Paramedic/EMT Loan Repayment			\$88,821	\$2,000	\$90,821
TOTAL	\$0	\$0	\$88,821	\$2,000	\$90,821

GROUP HEALTH INSURANCE

ACCOUNT 5001.3.055

ACCOUNT 5001.3.055	Medical Premium	Dental Premium	Vision Premium*	Life Premium	Group Accident	Total
Engineer Medic/EMT 1	\$24,078	\$516	\$0	\$120	\$200	\$24,914
Engineer Medic/EMT 2	\$26,922	\$1,008	\$0	\$120	\$200	\$28,250
Engineer Medic/EMT 3	\$26,922	\$1,008	\$0	\$120	\$200	\$28,250
Medic/EMT 1	\$35,568	\$1,740	\$0	\$120	\$200	\$37,628
Medic/EMT 2	\$12,834	\$516	\$0	\$120	\$200	\$13,670
Medic/EMT 3	\$35,568	\$1,740	\$0	\$120	\$200	\$37,628
Medic/EMT 4	\$26,922	\$1,008	\$0	\$120	\$200	\$28,250
Medic/EMT 5	\$35,568	\$1,740	\$0	\$120	\$200	\$37,628
Medic/EMT 6	\$35,568	\$1,740	\$0	\$120	\$200	\$37,628
Medic/EMT 7	\$35,568	\$1,740	\$0	\$120	\$200	\$37,628
Medic/EMT 8	\$35,568	\$1,740	\$0	\$120	\$200	\$37,628
Medic/EMT 9	\$35,568	\$1,740	\$0	\$120	\$200	\$37,628
Medic/EMT 10	\$35,568	\$1,740	\$0	\$120	\$200	\$37,628
Medic/EMT 11	\$12,834	\$516	\$0	\$120	\$200	\$13,670
Medic/EMT 12	\$35,568	\$1,740	\$0	\$120	\$200	\$37,628
TOTAL	\$450,624	\$20,232	\$0	\$1,800	\$3,000	\$475,656

*Effective 1/1/24 the Vision Insurance is acquired at no charge as an add-on with having medical insurance through IAFF Health & Wellness Trust.

Ambulance Transport

FY 2024-25

SAFETY CLOTHING

ACCOUNT 5111.3.111

ACCOUNT 5111.3.111			Total	
		Structure		Wildland
Coats/Nomex Jackets		\$3,600	\$1,600	\$5,200
Trousers/Nomex Pants		\$2,400	\$560	\$2,960
Helmets, Boots		\$1,500	\$800	\$2,300
Suspenders/Gloves		\$600	\$150	\$750
Hoods/Shrouds		\$900	\$150	\$1,050
Damage Replacement		\$1,000	\$600	\$1,600
Contingencies		\$0	\$0	\$0
TOTALS		\$10,000	\$3,860	\$13,860

SAFETY EQUIPMENT

ACCOUNT 5111.3.115

ACCOUNT 5111.3.115				Total
	Operations	Structure	Wildland	
				\$0
Badges		\$200		\$200
Shields/Accessories/Goggles		\$250	\$150	\$400
Belts, Bags, Canteens			\$300	\$300
Fire Shelters			\$750	\$750
Damage Replacement		\$250	\$250	\$500
Contingencies		\$50	\$50	\$100
TOTALS	\$0	\$750	\$1,500	\$2,250

COMMUNICATIONS - RADIOS

ACCOUNT 5111.3.121

ACCOUNT 5111.3.124	Purchase	Batteries	Repairs	Total
RADIOS: Mobile UHF Radio			\$500	\$500
Base Station Radio			\$500	\$500
Portables, Headsets, Accessory	\$300	\$500	\$1,200	\$2,000
Repeater: Inverter	\$1,250	\$1,000		\$2,250
Station Alerting System Update	\$32,500			\$32,500
PAGERS and accessories	\$500			\$500
Code 3 Equipment Contingencies			\$700	\$700
TOTALS	\$34,550	\$1,500	\$2,900	\$38,950

Ambulance Transport

FY 2024-25

COMMUNICATIONS - Telephone

ACCOUNT 5111.3.124

ACCOUNT 5111.3.124	Telephone Service	Cellular Service	Other	TOTAL
Telephone Service	\$7,000			\$7,000
Cellular Phone Service		\$7,000		\$7,000
Contingencies			\$0	\$0
TOTALS	\$7,000	\$7,000	\$0	\$14,000

FOOD

ACCOUNT 5111.3.131

ACCOUNT 5111.3.131	Staff	Training Meetings	EMS Meetings	TOTAL
Meals/Refreshments	\$100	\$200	\$500	\$800
TOTAL	\$100	\$200	\$500	\$800

HOUSEHOLD EXPENSE

ACCOUNT 5111.3.141

ACCOUNT 5111.3.141	Sta. 1	Sta. 2	Sta. 3	Sta. 4	TOTAL
Household Supplies, Pest Control	\$3,000	\$1,000	\$2,000	\$1,000	\$7,000
Trash Disposal	\$1,000		\$500		\$1,500
Contingency					\$0
TOTAL	\$4,000	\$1,000	\$2,500	\$1,000	\$8,500

INSURANCE - PROPERTY, LIABILITY

ACCOUNT 5111.3.151

ACCOUNT 5111.3.151	Premium	TOTAL
Annual Premium - Fire Agencies Insurance Risk Authority (FAIRA) (JPA of Fire Districts Association of California)	\$35,659	\$35,659

INSURANCE - WORKERS' COMPENSATION

ACCOUNT 5111.3.153

ACCOUNT 5111.3.153	Premium based on Salaries	Premium due to EMOD*	Premium on Overtime	TOTAL
Annual Premium	\$63,400	\$24,500	\$29,850	\$117,750
Less Credit Incentive Program Discount	(\$2,400)	\$0	(\$1,500)	(\$3,900)
TOTAL	\$61,000	\$24,500	\$28,350	\$113,850

*Experience Modification Factor

Special District Risk Management Authority - SDRMA (JPA of CA Special Districts Association)

Ambulance Transport

FY 2024-25

MAINTENANCE - TRANSPORT UNITS

ACCOUNT 5111.3.183

ACCOUNT 5111.3.183	M 437	M 433	M 431/2	M-435	TOTAL
Annual & Semi-Annual Service	\$300			\$1,000	\$1,300
Parts and Repairs	\$5,000	\$2,700		\$6,000	\$13,700
Service	\$500	\$3,000		\$500	\$4,000
Tires	\$1,200	\$500	\$500	\$1,500	\$3,700
Auto Snow Chains	\$6,000			\$6,000	\$12,000
Contingency/Emergency	\$3,000	\$2,000	\$2,000	\$1,550	\$8,550
TOTALS	\$16,000	\$8,200	\$2,500	\$16,550	\$43,250

BUILDING & GROUNDS MAINTENANCE

ACCOUNT 5111.3.201

ACCOUNT 5111.3.201	Sta. 1	Sta. 2	Sta. 3	Sta. 4	TOTAL
Projects/Repairs	\$13,000	\$2,000	\$5,000	\$350	\$20,350
Sta. 1 Roof Repair	\$10,000				\$10,000
Sta. 1 Bay Floor Heater Replacement	\$15,500				\$15,500
Sta. 1 Re-establish Engine Bay Drain	\$2,000				\$2,000
Landing Zone Pavement Repair			\$3,500		\$3,500
Generator Maintenance	\$4,000		\$2,500		\$6,500
TOTALS	\$44,500	\$2,000	\$11,000	\$350	\$57,850

EMERGENCY CARE SUPPLIES

ACCOUNT 5111.3.211

ACCOUNT 5111.3.211	Supplies	Maint.	Batteries	TOTAL
MEDICATIONS:	\$9,250			\$9,250
Outdates/Damaged	\$875			\$875
MEDICAL SUPPLIES*	\$16,930			\$16,930
Medical Supplies for COVID-19	\$5,000			\$5,000
Oxygen	\$6,280			\$6,280
Oxygen Cascade Tank		\$500		\$500
Contingencies	\$1,700	\$1,600	\$945	\$4,245
TOTALS	\$40,035	\$2,100	\$945	\$43,080

*includes infectious control, disposable and IV supplies.

PROFESSIONAL MEMBERSHIPS

ACCOUNT 5111.3.221

ACCOUNT 5111.3.221	EMS	TOTAL
CFCA: EMS Section	\$150	\$150
Contingencies	\$0	\$0
TOTALS	\$150	\$150

Ambulance Transport

FY 2024-25

OFFICE EXPENSE

ACCOUNT 5111.3.241

ACCOUNT 5111.3.241	Office	Supplies	Purchase	TOTAL
Misc. Office Supplies, Toner/Developer		\$500		\$500
Streamline Website Maint (3-yr)	\$0			\$0
Camera System	\$0			\$0
Requisitions / Business Cards	\$300	\$300		\$600
EQUIPMENT: Laptop Computer / Printer/Fax			\$1,000	\$1,000
Information Management: Software			\$99	\$99
Contingencies	\$500	\$500		\$1,000
TOTALS	\$800	\$1,300	\$1,099	\$3,199

OFFICE EXPENSE - Copies

ACCOUNT 5111.3.245

ACCOUNT 5111.3.245	Maintenance Agreement		TOTAL
Copier Maintenance Fee	\$860		\$860
Contingencies			\$0
TOTALS	\$860	\$0	\$860

PROFESSIONAL SERVICES

ACCOUNT 5111.3.271

ACCOUNT 5111.3.271	Audit	Ambulance	TOTAL
IGT Consultation		\$25,000	\$25,000
MCEMSA Annual Emergency Transport Fee		\$4,144	\$4,144
Foundation Search (3-year subscription)		\$4,000	\$4,000
EMS Dispatch Fee--Calaveras Co Sheriff's Office		\$24,264	\$24,264
Transport Billing Service		\$29,790	\$29,790
Audit	\$4,625		\$4,625
TOTAL	\$4,625	\$87,198	\$91,823

SMALL TOOLS / ALS EQUIPMENT

ACCOUNT 5111.3.401

ACCOUNT 5111.3.401	Purchase	Preventative Maintenance	Batteries/ Chargers	TOTAL
Monitor/Defibrillator		\$3,000	\$950	\$3,950
Medical Equipment Maintenance		\$150	\$50	\$200
Gurney, Gurney Maintenance	\$26,000	\$1,000	\$750	\$27,750
Camera Intubation System (3)	\$12,000			\$12,000
Testing Calibration		\$1,300		\$1,300
FIT Test Machine	\$5,050			\$5,050
Medical Cases/Bags; Contingencies	\$3,100	\$1,300		\$4,400
TOTALS	\$46,150	\$6,750	\$1,750	\$54,650

Ambulance Transport

FY 2024-25

SPECIAL DISTRICT EXPENSE

ACCOUNT 5111.3.411

ACCOUNT 5111.3.411	Award Recognition	Recruitment Process	Transport	TOTAL
Recruitment/Testing		\$500		\$500
Background Checks		\$500		\$500
Amador-Calaveras Group Membership Program		\$2,100		\$2,100
DMV EPN Program			\$400	\$400
Awards, Award Dinner	\$300			\$300
ePCR Software Subscription			\$4,000	\$4,000
Emergency Reporting System			\$450	\$450
Medical Waste Disposal			\$2,400	\$2,400
Contingencies	\$250			\$250
TOTALS	\$550	\$3,100	\$7,250	\$10,900

HEALTH MAINTENANCE - SPECIAL DIST. EXPENSE

ACCOUNT 5111.3.412

ACCOUNT 5111.3.412	Employees	Purchase		TOTAL
Physicals	\$10,000			\$10,000
Grant: Medical Physicals	\$10,000			\$10,000
Immunization Baseline	\$10,000			\$10,000
Health & Wellness / Physical Training		\$3,100		\$3,100
TOTALS	\$30,000	\$3,100	\$0	\$33,100

SPECIAL DISTRICT EXPENSE

ACCOUNT 5111.3.413

ACCOUNT 5111.3.413	Station 3	Ambulance		TOTAL
GEMT Administrative Fee		\$3,800		\$3,800
				\$0
TOTALS	\$0	\$3,800	\$0	\$3,800

NOTE ON ACCOUNT 5413A: _____

Actual expenses only to be applied for any administrative costs.

TRAINING

ACCOUNT 5111.3.422

ACCOUNT 5111.3.422	Registration	Props/Aids		TOTAL
Paramedic Recertification Fees	\$1,000			\$1,000
Training Prop		\$10,000		\$10,000
Books, Software	\$500			\$500
Contingencies	\$100	\$400		\$500
TOTALS	\$1,600	\$10,400	\$0	\$12,000

Ambulance Transport

FY 2024-25

TRAVEL/EDUCATION/TRAINING

ACCOUNT 5111.3.478

ACCOUNT 5111.3.478	Shift Personnel		Administration		TOTAL
Professional Growth Certified Training	\$3,000		\$1,500		\$3,000 \$1,500
TOTALS	\$3,000		\$1,500	\$0	\$4,500

FUEL

ACCOUNT 5111.3.480

ACCOUNT 5111.3.480	Diesel				TOTAL
Medical Transport Units	\$32,000				\$32,000
TOTALS	\$32,000		\$0		\$32,000

UTILITIES - WATER/SEWER

ACCOUNT 5111.3.501

ACCOUNT 5111.3.501	Sta. 1	Sta. 2	Sta. 3	Sta. 4	TOTAL
Water / Sewer	\$3,500	\$400	\$400	400	\$4,700
Fire System Detector Check Meter	\$585	\$585	\$0	0	\$1,170
Wastewater Assessment	\$630	\$0	\$0	\$0	\$630
TOTALS	\$4,715	\$985	\$400	\$400	\$6,500

UTILITIES - ELECTRICAL

ACCOUNT 5111.3.504

ACCOUNT 5111.3.504	Sta. 1	Sta. 2	Sta. 3	Sta. 4	TOTAL
Electricity	\$13,450	\$100	\$2,000	\$100	\$0 \$15,650
TOTALS	\$13,450	\$100	\$2,000	\$100	\$15,650

UTILITIES - PROPANE

ACCOUNT 5111.3.505

ACCOUNT 5111.3.505	Sta. 1	Sta. 2	Sta. 3	Sta. 4	TOTAL
Propane	\$13,560	\$650	\$3,500	\$650	\$18,360
TOTALS	\$13,560	\$650	\$3,500	\$650	\$18,360

Ambulance Transport

FY 2024-25

SPECIAL DISTRICT EXPENSE

Special Tax Handling Fee

ACCOUNT 5411 A

	Fee (A)	Fee (S)	TOTAL
County Auditor Special Tax Handling Fee (1%)	\$8,323		\$8,323
Special Tax Handling Fee (1%)		\$15,645	\$15,645
TOTAL	\$8,323	\$15,645	\$23,968

Refunds

ACCOUNT 5612 A

	Transport Overpayments	GEMT	TOTAL
Refund Overpayment	\$5,000		\$5,000
Refund Overpayment: GEMT FYE 2019		\$16,381	\$16,381
Refund Overpayment: GEMT FYE 2020		\$24,424	\$24,424
Refund Overpayment: GEMT FYE 2021		\$24,066	\$24,066
TOTAL	\$5,000	\$64,871	\$69,871

STRUCTURES

ACCOUNT 5640 A

	Station 3		TOTAL
Property Purchase	\$0		\$0
TOTAL	\$0	\$0	\$0

EQUIPMENT

ACCOUNT 5701 A

	Vehicle	Equipment	Station	TOTAL
Flatbed Conversion	\$15,000			\$15,000
Contingencies		\$0	\$0	\$0
TOTALS	\$15,000	\$0	\$0	\$15,000

REVENUE ACCOUNT SUMMARY - Citizen's Initiative Staffing Augmentation

ACCOUNT DESCRIPTION	REV ACCT		Final Budgeted 2023-24	Proposed Final Budget 2024-25
District Portion of Sales Tax*	4472	C		\$275,000
TRANSFERS FROM TRUST		C		\$78,000
Emergency Reserve		C		
Building Fund		C		
TOTALS		C	\$0	\$353,000

NOTES ON REVENUE ACCOUNTS:

Per agreement among Calaveras County Fire JPA and 2024 Sales Tax Measure A, EPFD receives one tenth of the sales tax received. Amount is distributed quarterly by Calaveras County Offices beginning 2024-25 in January 2025.

EXPENDITURE ACCOUNT SUMMARY - Citizen's Initiative Staffing Augmentation

ACCOUNT DESCRIPTION	ACCT No.		Budgeted 2023-24	Proposed Final Budget 2024-25
Salaries/Wages - Permanent	5001.4.001	C		\$226,950
UAL Prepayment & Loan	5001.4.049	C		\$27,638
Retirement	5001.4.050	C		\$27,840
Group Insurance	5001.4.055	C		\$56,442
Insurance - Worker's Comp	5111.4.153	C		\$11,500
State Sales Tax Processing Fee	4.5411	C		\$2,588
Budgeted Reserve	4.5703	C		\$ 41
TOTALS		C		\$353,000

NOTES ON EXPENDITURE ACCOUNTS:

For 2024-25 it is a partial year due to the revenue beginning at mid-year point.
 Per 2024 Citizen's Initiative Measure A, EPFD is to expend a minimum 70% of the sales tax revenue toward personnel. Up to 30% may be used for equipment to support that staffing.

Citizen's Initiative Staffing Augmentation

Fiscal Year 2024-25

SALARIES/WAGES ACCOUNT 5001.4.001

ACCOUNT 5001.4.001	Base Salary	Regular Overtime	Holiday Pay	Longevity Pay	Retirement Benefit	Employer Medicare	Total
Captain Medic/EMT 1	\$51,654	\$1,345	\$2,583		\$0	\$806	\$56,388
Captain Medic/EMT 2	\$53,257	\$1,387	\$2,663		\$2,292	\$831	\$60,430
Captain Medic/EMT 3	\$46,310	\$1,206	\$2,316		\$0	\$723	\$50,554
Relief, Project and Contingency Overtime	\$54,240					\$3,300	\$57,540
Paychex Payroll Fee	\$2,000					\$38	\$2,038
TOTAL	\$207,461	\$3,938	\$7,561	\$0	\$2,292	\$5,697	\$226,950

Unfunded Accrued Liability (UAL) ACCOUNT 5001.4.049

ACCOUNT 5001.4.049	Safety		Safety		Contingency	Total
	CLASSIC UAL	PEPRA UAL	CLASSIC Loan	PEPRA Loan		
UAL Paydown		\$0				\$0
UAL Interest Prepayment and Paydown						\$0
Paramedic/EMT Loan Repayment			\$26,638	\$1,000		\$27,638
TOTAL	\$0	\$0	\$26,638	\$1,000	\$0	\$27,638

RETIREMENT ACCOUNT 5001.4.050

ACCOUNT 5001.4.050	PERS Classic	PERS PEPRA			Contingency	Total
Captain Medic/EMT 1	\$0	\$7,648				\$7,648
Captain Medic/EMT 2	\$13,181	\$0				\$13,181
Captain Medic/EMT 3	\$0	\$6,857				\$6,857
PERS - Out of Class Pay	\$155	\$0				\$155
TOTAL	\$13,336	\$14,505	\$0	\$0	\$0	\$27,840

Classic Safety Plan Rate: 23.000% PEPRA Safety Fire Plan: 13.760%

GROUP HEALTH INSURANCE ACCOUNT 5001.4.055

ACCOUNT 5001.4.055	Medical Premium	Dental Premium	Vision Premium*	Life Premium	Group Accident	Total
Captain Medic/EMT 1	\$17,784	\$870	\$0	\$60	\$100	\$18,814
Captain Medic/EMT 2	\$17,784	\$870	\$0	\$60	\$100	\$18,814
Captain Medic/EMT 3	\$17,784	\$870	\$0	\$60	\$100	\$18,814
TOTAL	\$53,352	\$2,610	\$0	\$180	\$300	\$56,442

WORKERS COMPENSATION ACCOUNT 5111.4.153

ACCOUNT 5111.4.153	Premium Salaries	Premium EMOD*	Premium Overtime			Total
Annual Premium	\$4,772	\$2,500	\$5,178			\$12,450
Less Credit Incentive Program Discount	(\$375)	(\$200)	(\$375)			(\$950)
TOTAL	\$4,397	\$2,300	\$4,803	\$0	\$0	\$11,500

*Experience Modification Factor

Special District Risk Management Authority - SDRMA (JPA of CA Special Districts Association)

Citizen's Initiative Staffing Augmentation

Fiscal Year 2024-25

WORKERS COMPENSATION

ACCOUNT 5111.4.153

ACCOUNT 5111.4.153	Premium Salaries	Premium EMOD*	Premium Overtime	Total
Annual Premium	\$5,000	\$2,400	\$6,000	\$13,400
Less Credit Incentive Program Discount	(\$375)	\$0	(\$375)	(\$750)
TOTAL	\$4,625	\$2,400	\$5,625	\$12,650

*Experience Modification Factor

Special District Risk Management Authority - SDRMA (JPA of CA Special Districts Association)

SPECIAL DISTRICT EXPENSE

Measure A Sales Tax Fee

ACCOUNT 5411 C

	Fee	TOTAL
State of California Sales Tax Fee	\$2,588	\$2,588
TOTAL	\$2,588	\$2,588