

EXPENDITURE ACCOUNT SUMMARY - ALL ACCOUNTS

ACCOUNT DESCRIPTION	EXP ACCT	FINAL BUDGET 2023-2024
Salaries/Wages - Permanent	5001	\$847,063
Extra Hire	5002	\$0
Extra Hire - Volunteer Intern Program	5003	\$197,526
ST/TF Firefighter Payment	5004	\$75,000
Retirement - PERS	5050	\$299,405
Group Insurance	5055	\$100,500
Safety Clothing & Equipment	5111	\$29,950
Communications - Radios	5121	\$9,000
Communications - Telephone	5124	\$5,400
Food - Fire Line Meals	5131	\$3,000
Housekeeping	5141	\$16,400
Insurance - Property/Liability	5151	\$47,000
Insurance - Worker's Compensation	5153	\$102,176
Maintenance - Apparatus/Utilities	5181	\$72,800
Buildings & Grounds Maintenance	5201	\$13,310
Emergency Services	5211	\$24,000
Memberships	5221	\$13,185
Office Expense/Postage/Copies	5241	\$6,600
Professional Services	5271	\$23,820
Legal Notice/Publication	5381	\$0
Rents and Leases	5391	\$1,850
Small Tools/Firefighting Equipment	5401	\$18,925
Special District Expense	5411	\$11,600
Training	5422	\$16,500
Transportation Fuel	5480	\$30,300
Utilities	5501	\$18,850
LAFCO Fee	5627	\$1,179
Equipment - VFA	5701	\$35,279
Structures	5640	\$8,750
TOTALS		\$2,029,368

Total Revenue: \$1,993,534

Total Expenses: \$2,029,368

-\$35,834

REVENUE ACCOUNT SUMMARY - ALL ACCOUNTS

	REV ACCT	FINAL BUDGET 2023-2024
Property Taxes - Current Secured	4010	\$1,087,292
Administrative Fee (SB2557)	4013	(\$21,091)
Unitary Tax	4015	\$25,295
Supplemental Taxes - Current Secured	4017	\$25,876
Property Taxes - Current Unsecured	4020	\$23,460
Supplemental Taxes - Current Unsecured	4027	\$1,205
Prior Secured Taxes	4040	\$1,974
Transient Occupancy	4072	\$75,798
Special Tax	4077	\$488,100
Interest	4300	\$2,000
State Grants	4455	\$31,870
HOPTR	4463	\$9,189
State Aid for Public Safety Prop 172	4472	\$32,435
Federal Grants	4505	\$0
Revenue - State Firefighter Reimbursement	4542	\$75,000
Revenue - State Equipment Reimbursement	4543	\$53,000
Exaction Fees	4648	\$11,706
Charges for Current Services	4679	\$20,425
Training Fees	4689	\$0
Donations	4707	\$0
Refund - Misc.	4743	\$50,000
Sale of Surplus Property	4800	\$0
Transfers from trust		\$0
Contingency/Emergency Reserve		\$0
SCBA Trust Fund		\$0
Apparatus and Equipment Fund		\$0
Capital Improvement Trust Fund		\$0
TOTALS		\$1,993,534

REVENUE ACCOUNT SUMMARY - OPERATIONS

	REV ACCT	FINAL BUDGET 2023-2024
Property Taxes - Current Secured	4010	\$1,087,292
Administrative Fee (SB2557)	4013	(\$21,091)
Unitary Tax	4015	\$25,295
Supplemental Taxes - Current Secured	4017	\$25,876
Property Taxes - Current Unsecured	4020	\$23,460
Supplemental Taxes - Current Unsecured	4027	\$1,205
Prior Secured Taxes	4040	\$1,974
Prior Year Tax Adjustment	4048	\$0
Transient Occupancy Taxes	4072	\$75,798
Interest	4300	\$2,000
State Grants	4455	\$31,870
HOPTR	4463	\$9,189
State Aid for Public Safety Prop 172	4472	\$32,435
Federal Grants	4505	\$0
Revenue - State Firefighter Reimbursement	4542	\$75,000
Revenue - State Equipment Reimbursement	4543	\$53,000
Exaction Fees	4648	\$11,706
Charges for Current Services	4679	\$20,425
Training Fees	4689	\$0
Donations	4707	\$0
Refund - Misc. & PG&E Transfer	4743	\$50,000
Sale of Surplus Property	4800	\$0
Water Enhancement Fee		\$0
Transfers	4799	\$0
Contingency/Emergency Reserve		\$0
SCBA Trust Fund		\$0
Apparatus and Equipment Fund		\$0
Capital Improvement Trust Fund		\$0
TOTALS		\$1,505,434

NOTES ON REVENUE ACCOUNTS:

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

4013: SB2557 Fee for Tax Collection by Calaveras County

4743: FASIS Reimbursement & US Bank Rebates Settlement.

4679 Charges for Services is for Hydrant Maintenance Fees paid to us by CCWD & ALA YEARLY PAYMENT \$10,000

EXPENDITURE ACCOUNT SUMMARY - OPERATIONS

ACCOUNT DESCRIPTION	EXP ACCT	FINAL BUDGET 2023-2024
Salaries/Wages - Permanent	5001	\$203,683.00
Extra Hire	5002	\$0.00
Extra Hire - Volunteer Intern Program	5003	\$135,570.00
ST/TF Firefighter Payment	5004	\$75,000.00
Retirement - PERS	5050	\$183,147.00
Group Insurance	5055	\$46,500.00
Safety Clothing & Equipment	5111	\$29,950.00
Communications - Radios	5121	\$9,000.00
Communications - Telephone	5124	\$5,400.00
Food - Fire Line Meals/Code V Lodging	5131	\$3,000.00
Housekeeping	5141	\$16,400.00
Insurance - Property/Liability	5151	\$37,600.00
Insurance - Worker's Compensation	5153	\$54,153.00
Maintenance - Apparatus/Utilities	5181	\$65,800.00
Buildings & Grounds Maintenance	5201	\$13,310.00
Memberships	5221	\$13,185.00
Office Expense/Postage/Copies	5241	\$6,600.00
Professional Services	5271	\$23,820.00
Legal Notice/Publication	5381	\$0.00
Rents and Leases	5391	\$1,850.00
Small Tools/Firefighting Equipment	5401	\$18,925.00
Special District Expense	5411	\$11,600.00
Training	5422	\$13,500.00
Transportation Fuel	5480	\$25,300.00
Utilities	5501	\$18,850.00
LAFCO Fee	5627	\$1,179.00
Equipment - VFA	5701	\$35,279.00
Structures	5640	\$8,750.00
TOTALS		\$1,057,351.00

NOTES ON EXPENDITURE ACCOUNTS:

OPERATIONS

SALARIES/WAGES - PERMANENT

ACCOUNT 5001

FIXED - ADMINISTRATIVE:	Chief	Secretary		TOTAL
Base Salaries	\$112,771.00	\$37,800.00		\$150,571.00
Holiday Pay	\$3,910.00	\$3,024.00		\$6,934.00
Vacation Cashout	\$9,122.00	\$1,398.00		\$10,520.00
Social Security	\$10,047.00	\$3,362.0		\$13,409.00
Unemployment Ins. (1st 7K)	\$434.00	\$434.00		\$868.00
Employer Portion: Medicare	\$2,350.00	\$786.00		\$3,136.00
Vacation & Sick Relief				
Contingency Overtime	\$18,245.00			\$18,245.00
TOTALS:	\$156,879.00	\$46,804.00		\$203,683.00

FIXED - LINE PERSONNEL:				
Base Salaries (includes plan o/t)				\$0.00
Holiday Pay				\$0.00
Unemployment Ins. (1st 7K)				\$0.00
Social Security				\$0.00
Employer Portion: Medicare				\$0.00
Vacation Cash Out				\$0.00
Vacation & Sick Relief				
Contingency Overtime			\$0.00	\$0.00
TOTALS:	\$0.00	\$0.00	\$0.00	\$0.00

GRAND TOTAL: \$203,683.00

NOTES ON 5001 ACCOUNT: Pay is based on a 26 pay period fiscal year.
 Secretary schedule 25 hours a week.
 Secretary Vacation Cash Out - can carry up to two years which is 100 hrs.
 Secretary Holiday pay is for the 10 District Holidays. Can opt to work & cash
 Social Security & Medicare is from all potential income.

EXTRA HIRE

ACCOUNT 5002

	Mechanic 1	Mechanic 2		TOTAL
Base Pay				\$0.00
Social Security				\$0.00
Unemployment Insurance				\$0.00
Employer Portion: Medicare				\$0.00
TOTALS:	\$0.00	\$0.00		\$0.00

NOTES ON 5002 ACCOUNT:
 Moved to 5181 account for mobile mechanic vendor services.

EXTRA HIRE - SPECIAL PURPOSE

ACCOUNT 5003

	St #1 Interns (2)	Hydrant Pay		TOTAL
Educational Stipends	\$113,400.00	\$10,425.00		\$123,825.00
Social Security	\$7,087.00	\$647.00		\$7,734.00
Unemployment Insurance	\$868.00	\$434.00		\$1,302.00
Sick Contingency	\$900.00			\$900.00
Employer Portion: Medicare	\$1,657.00	\$152.00		\$1,809.00
TOTALS:	\$123,912.00	\$11,658.00		\$135,570.00

NOTES ON 5003 ACCOUNT:

\$150 Daily Stipend each. Healthy Workplace/Family Act of 2014 (paid sick leave) gives 1 sick day/year (included).
Hydrant pay based on \$24 per hydrant serviced. (417 hydrants in district area)

ST/TF FIREFIGHTER RESPONSE

ACCOUNT 5004

	Wildland Firefighting Strike Team Response		TOTAL
Firefighters	\$75,000.00		\$75,000.00
TOTALS:	\$75,000.00		\$75,000.00

NOTES ON 5004 ACCOUNT:

Cost of ST/TF Firefighter Response is offset by Revenue Account 4542.
Cost is based on recent Code 5 response for just intern's and volunteers.

RETIREMENT - PERS

ACCOUNT 5050

	Chief	Secretary	U.A.L.	TOTAL
PERS - Employer Contribution	\$48,015.00	\$6,333.00		\$54,348.00
			\$128,799.00	\$128,799.00
PERS - Employer Contribution				\$0.00
Contingency			\$0.00	\$0.00
TOTALS:	\$48,015.00	\$6,333.00	\$128,799.00	\$183,147.00

NOTES ON 5050 ACCOUNT:

Persable wages include base, planned o/t, holiday & medic differential.

INSURANCE - GROUP HEALTH

ACCOUNT 5055

	Chief	Secretary	Retired BC	TOTAL
Medical	\$12,000.00	\$12,000.00	\$21,000.00	\$45,000.00
Medical				\$0.00
EAP Plan "C" (Block of thirteen)			\$1,500.00	\$1,500.00
TOTALS:	\$12,000.00	\$12,000.00	\$22,500.00	\$46,500.00

NOTES ON 5055 ACCOUNT:

District pays a Section 125 plan of up to \$1500 per month for all employees as per ACA.
Based on 26 pay periods.

SAFETY CLOTHING & EQUIPMENT

ACCOUNT 5111

	Structure	Wildland	Uniforms	TOTAL
Uniforms			\$15,000.00	\$15,000.00
Nomex		\$1,000.00		\$1,000.00
Helmets	\$2,500.00			\$2,500.00
Boots	\$500.00	\$500.00		\$1,000.00
Badges				\$0.00
Turnouts	\$5,000.00			\$5,000.00
Explorers	\$500.00	\$500.00		\$1,000.00
Patches				\$0.00
Damage Replacement	\$500.00	\$500.00		\$1,000.00
Accountability Tags	\$300.00			\$300.00
Shields/Accessories	\$400.00			\$400.00
Goggles	\$250.00			\$250.00
Gloves	\$500.00	\$500.00		\$1,000.00
Hoods/Shrouds		\$500.00		\$500.00
Belts/Bags/Hose Straps		\$500.00		\$500.00
Fire Shelters				\$0.00
Canteens				\$0.00
Miscellaneous/Surplus				\$0.00
Contingencies			\$500.00	\$500.00
				\$0.00
TOTALS:	\$10,450.00	\$4,000.00	\$15,500.00	\$29,950.00

COMMUNICATIONS - RADIOS

ACCOUNT 5121

	Purchase	Repairs	Batteries	TOTAL
Radios H.T.'s	\$2,600.00	\$1,500.00		\$4,100.00
Mobile/Additional		\$1,000.00		\$1,000.00
Clamshells			\$900.00	\$900.00
Portable				\$0.00
Vehicle Chargers				\$0.00
Headsets		\$500.00		\$500.00
Fire Pagers		\$1,000.00		\$1,000.00
Cases	\$500.00			\$500.00
Chargers	\$500.00			\$500.00
Code 3 Equipment	\$500.00			\$500.00
Contingency				\$0.00
TOTALS:	\$4,100.00	\$4,000.00	\$900.00	\$9,000.00

COMMUNICATIONS - TELEPHONE

ACCOUNT 5124

	Sta. 1	Sta. 2		TOTAL
Telephone/Long Distance Svc.	\$1,900.00	\$1,000.00		\$2,900.00
Maintenance Agreement				\$0.00
Internet Access	\$500.00	\$500.00		\$1,000.00
Alarm System Monitoring				\$0.00
Equipment Purchase/Repair	\$400.00	\$250.00		\$650.00
iPhone/iPad	\$850.00			\$850.00
Contingency				\$0.00
TOTALS:	\$3,650.00	\$1,750.00		\$5,400.00

FOOD/LODGING

ACCOUNT 5131

	Fire Line	Code V Lodging	Meetings	Training	TOTAL
Meals/Lodging	\$1,000.00	\$0.00	\$250.00	\$250.00	\$1,500.00
Directors			\$100.00	\$100.00	\$200.00
Refreshments (water/drinks/coffee)	\$550.00		\$250.00	\$500.00	\$1,300.00
TOTALS:	\$1,550.00	\$0.00	\$600.00	\$850.00	\$3,000.00

HOUSEHOLD

ACCOUNT 5141

	Sta. 1	Sta. 2	Sta. 3	TOTAL
Linen Service/Coveralls/Mops	\$7,000.00	\$7,000.00		\$14,000.00
Solid Waste Disposal Fee	\$200.00	\$200.00		\$400.00
Household Supplies	\$1,300.00	\$700.00		\$2,000.00
Contingency				\$0.00
TOTALS:	\$8,500.00	\$7,900.00		\$16,400.00

NOTES ON 5141 ACCOUNT:

Household Supplies: Vendor that supplies linen services, mats, mop heads, toilet paper, paper towels, hand soap, sanitizer, cleansers and disinfectants.

INSURANCE - PROPERTY/LIABILITY

ACCOUNT 5151

	Premium			TOTAL
Property, Liability & Vehicle	\$37,600.00			\$37,600.00
Contingency				\$0.00
TOTALS:	\$37,600.00			\$37,600.00

NOTES ON 5151 ACCOUNT:

Insurance is provided by the Northern CA Fire District's JPA (Atwood).

INSURANCE - WORKERS COMPENSATION

ACCOUNT 5153

	Premium	Audit		TOTAL
All Volunteer & Safety Staff	\$54,153.00			\$54,153.00
Contingency				\$0.00
TOTALS:	\$54,153.00			\$54,153.00

NOTES ON 5153 ACCOUNT:

Insurance is provided by FRMS JPA of Fire District's Association of California.

FLEET MAINTENANCE - ENGINES/UTILITIES

ACCOUNT 5181

	Tires	Annual Inspec/Service &	Batteries	Major/Minor Repair	TOTAL
E231	\$1,000.00	\$500.00	\$150.00	\$1,000.00	\$2,650.00
E233	\$500.00	\$500.00	\$150.00	\$1,000.00	\$2,150.00
E237	\$500.00	\$500.00	\$150.00	\$1,000.00	\$2,150.00
E238	\$2,000.00	\$500.00	\$150.00	\$1,000.00	\$3,650.00
WT234	\$500.00	\$500.00	\$150.00	\$1,000.00	\$2,150.00
CERT239	\$250.00	\$750.00	\$150.00	\$1,000.00	\$2,150.00
U231	\$1,000.00	\$750.00	\$150.00	\$1,000.00	\$2,900.00
U233	\$250.00	\$750.00	\$150.00	\$1,000.00	\$2,150.00
Forklift	\$150.00	\$150.00	\$100.00	\$450.00	\$850.00
Mobile Mechanic Services				\$20,000.00	\$20,000.00
Contingency		\$2,000.00		\$23,000.00	\$25,000.00
TOTALS:	\$6,150.00	\$6,900.00	\$1,300.00	\$51,450.00	\$65,800.00

BUILDINGS & GROUNDS MAINTENANCE

ACCOUNT 5201

PROJECTS/REPAIRS	Sta. 1	Sta. 2	Sta. 3	TOTAL
Storage				\$0.00
Inventory/Storage Infrastructure	\$750.00	\$1,500.00		\$2,250.00
Facility Maintenance	\$4,700.00	\$1,500.00	\$500.00	\$6,700.00
Pest Control	\$560.00	\$350.00	\$125.00	\$1,035.00
Extinguisher Service/Purchase	\$650.00	\$125.00		\$775.00
Compressor/Fill Station Maint.	\$550.00			\$550.00
Furniture/Expendable Equip.	\$1,500.00	\$500.00		\$2,000.00
TOTALS:	\$8,710.00	\$3,975.00	\$625.00	\$13,310.00

NOTES ON 5201 ACCOUNT:

Facility Maint. = Air Hawk Filters - \$3000.00 annually

PROFESSIONAL MEMBERSHIPS

ACCOUNT 5221

	Special Districts	Admin.	Training	TOTAL
FDAC		\$440.00		\$440.00
CSFA	\$2,600.00			\$2,600.00
BSA - Explorer Program			\$350.00	\$350.00
Vector Solutions			\$3,810.00	\$3,810.00
Calaveras Co. Fire Chiefs		\$50.00		\$50.00
Motherlode Interagency			\$35.00	\$35.00
COSTCO - Membership		\$120.00		\$120.00
Homeowners Dues Sta. 2		\$230.00		\$230.00
EMS Charts		\$800.00		\$800.00
Flow MSP		\$2,000.00		\$2,000.00
Emergency Reporting		\$2,750.00		\$2,750.00
Contingency				\$0.00
TOTALS:	\$2,600.00	\$6,390.00	\$4,195.00	\$13,185.00

OFFICE EXPENSE

ACCOUNT 5241

	Copies	Computer/Printer	Office	TOTAL
Consumables	\$500.00	\$200.00	\$1,000.00	\$1,700.00
General Office Supplies			\$1,000.00	\$1,000.00
Software/Equip. Repair			\$850.00	\$850.00
Stationery/Business Cards			\$550.00	\$550.00
Books/Postage			\$1,000.00	\$1,000.00
Computers			\$1,500.00	\$1,500.00
Contingency				\$0.00
TOTALS:	\$500.00	\$200.00	\$5,900.00	\$6,600.00

PROFESSIONAL SERVICES

ACCOUNT 5271

	Legal	Audit	Consulting	TOTAL
Professional Services	\$2,000.00	\$7,000.00		\$9,000.00
Consulting Projects				\$0.00
Payroll Services			\$8,320.00	\$8,320.00
Ballot Measure				\$0.00
GASB 68 Valuation Report	\$3,500.00	\$3,000.00		\$6,500.00
Contingency				\$0.00
TOTALS:	\$5,500.00	\$10,000.00	\$8,320.00	\$23,820.00

LEGAL NOTICES AND PUBLICATIONS

ACCOUNT 5381

	Admin.			TOTAL
Professional Services				\$0.00
Contingency				\$0.00
TOTALS:	\$0.00	\$0.00	\$0.00	\$0.00

RENTS AND LEASES

ACCOUNT 5391

	Lease			TOTAL
Copy Machine	\$1,850.00			\$1,850.00
TOTALS:	\$1,850.00			\$1,850.00

SMALL TOOLS

ACCOUNT 5401

	Shop/Service Unit	Firefighting Structural	Firefighting Wildland	Extrication	TOTAL
Nozzles/Adapters		\$1,250.00	\$500.00		\$1,750.00
Miscellaneous Hose Appliances		\$500.00	\$500.00		\$1,000.00
Hose Packs/Straps			\$500.00		\$500.00
Shop Supplies	\$1,500.00				\$1,500.00
Portable Pump					\$0.00
Positive Pressure Blower					\$0.00
Extrication Equipment					\$0.00
Extrication Repairs/Testing				\$1,000.00	\$1,000.00
Chainsaw Tools/Chain			\$1,000.00		\$1,000.00
Foam					\$0.00
Small Engines (Inc. repair)	\$500.00	\$500.00	\$300.00		\$1,300.00
Ladder Testing/Inspection		\$600.00			\$600.00
Contingency					\$0.00
TOTALS:	\$2,000.00	\$2,850.00	\$2,800.00	\$1,000.00	\$8,650.00

	Operations	Repairs/Testing	Purchase		TOTAL
5" Hose					\$0.00
3" Hose		\$300.00	\$2,400.00		\$2,700.00
1.75" Hose		\$200.00	\$1,600.00		\$1,800.00
1.5" Hose		\$200.00	\$1,300.00		\$1,500.00
1" Hose		\$200.00			\$200.00
Rescue Rope/Accessories	\$575.00				\$575.00
SCBA Maint.		\$1,000.00			\$1,000.00
Cylinders					\$0.00
Hydro Testing			\$500.00		\$500.00
Yard Tools/Equip.					\$0.00
Exercise/Health Equipment					\$0.00
CERT Support Items	\$2,000.00				\$2,000.00
Contingency					\$0.00
TOTALS:	\$2,575.00	\$1,900.00	\$5,800.00	\$0.00	\$10,275.00

GRAND TOTAL: \$18,925.00

SPECIAL DISTRICT EXPENSE

ACCOUNT 5411

	Operations	NFIRS Reporting	Public Safety Fire Prevention	TOTAL
Annual Awards Dinner	\$2,500.00			\$2,500.00
Awards	\$100.00			\$100.00
Printing/Laminating				\$0.00
Government Services	\$100.00			\$100.00
Educational Materials			\$150.00	\$150.00
EAP Program	\$1,200.00			\$1,200.00
Background Checks	\$1,000.00			\$1,000.00
Direct Charge Fees	\$2,400.00			\$2,400.00
Solid Waste Fee (Sta. 2)	\$150.00			\$150.00
Contingency				\$0.00
TOTALS:	\$7,450.00	\$0.00	\$150.00	\$7,600.00

	Paid Staff	Volunteers		
Vaccinations/Immunizations/Fit test/ Physicals/Alcohol/Drug Screens	\$2,000.00	\$2,000.00		\$4,000.00
Contingency				\$0.00
TOTALS:	\$2,000.00	\$2,000.00	\$0.00	\$4,000.00

NOTES ON ACCOUNT : 5411 Paid staff 10,vol 10,\$400 each	GRAND TOTAL:	\$11,600.00
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TRAINING /TRAVEL/EDUCATION

ACCOUNT 5422

	General	Shift Training	Volunteer	TOTAL
Props/Aids	\$2,500.00	\$0.00	\$300.00	\$2,800.00
Training Support Materials	\$500.00	\$0.00		\$500.00
Fees/Tuitions	\$6,000.00	\$0.00	\$500.00	\$6,500.00
Library		\$0.00	\$300.00	\$300.00
TOTALS:	\$9,000.00	\$0.00	\$1,100.00	\$10,100.00

	Professional Growth	Travel Expense	Mileage	TOTAL
Board of Directors	\$500.00	\$300.00		\$800.00
Administration	\$500.00			\$500.00
Firefighter Interns	\$1,000.00			\$1,000.00
Volunteer Training	\$1,100.00			\$1,100.00
TOTALS:	\$3,100.00	\$300.00	\$0.00	\$3,400.00

	GRAND TOTAL:	\$13,500.00
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NOTES ON 5701 ACCOUNT:

FUEL AND GAS

ACCOUNT 5480

	Diesel	Gasoline		TOTAL
Engines	\$23,000.00			\$23,000.00
Utilities	\$1,000.00	\$1,000.00		\$2,000.00
Small Tools		\$300.00		\$300.00
Emergency Generators				\$0.00
Contingency		\$0.00		\$0.00
TOTALS:	\$24,000.00	\$1,300.00	\$0.00	\$25,300.00

UTILITIES - WATER/SEWER/ELECTRICITY/PROPANE

ACCOUNT 5501

	Sta. 1	Sta. 2	Sta. 3	Signal Hill	TOTAL
Water	\$1,400.00	\$1,200.00			\$2,600.00
Electricity	\$5,300.00	\$5,300.00	\$125.00	\$125.00	\$10,850.00
Propane	\$1,800.00	\$1,500.00			\$3,300.00
Trash/Waste	\$1,400.00	\$700.00			\$2,100.00
TOTALS:	\$9,900.00	\$8,700.00	\$125.00	\$125.00	\$18,850.00

LAFCO FEES

ACCOUNT 5627

	Fee				TOTAL
LAFCO	\$1,179.00				\$1,179.00
TOTALS:	\$1,179.00				\$1,179.00

EQUIPMENT

ACCOUNT 5701

	Purchase	Fire Suppression Structural/Wildland	Operations		TOTAL
RFC Grant	\$35,279.00				\$35,279.00
Purchase Utility					\$0.00
TOTALS:		\$0.00			\$35,279.00

NOTES ON 5701 ACCOUNT:

STRUCTURES

ACCOUNT 5640

	Sta. 1	Sta. 2			TOTAL
Maintenance/Repairs	\$1,750.00	\$4,000.00			\$5,750.00
Remodel	\$3,000.00				\$3,000.00
Building	\$5,000.00				\$5,000.00
TOTALS:	\$9,750.00	\$4,000.00			\$8,750.00

NOTES ON 5701 ACCOUNT:

Remodel Bathroom & move extractor.
Building - purchase digital sign

REVENUE ACCOUNT SUMMARY - PARAMEDIC

ACCOUNT DESCRIPTION	REV ACCT	FINAL BUDGET 2023-2024
Special Tax	4077	\$244,050.00
Transfer from EMS/P Trust		
TOTALS		\$244,050.00

NOTES ON REVENUE ACCOUNTS:

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

EXPENDITURE ACCOUNT SUMMARY - PARAMEDIC

ACCOUNT DESCRIPTION	EXP ACCT	FINAL BUDGET 2023-2024
Salaries/Wages - Personnel	5001	\$415,177.01
Extra Hire - Volunteer Intern Program	5003	\$61,956.00
Retirement - PERS	5050	\$84,837.00
Group Insurance	5055	\$30,000.00
Insurance - Property/Liability	5151	\$9,400.00
Insurance - Worker's Compensation	5153	\$23,500.00
Maintenance - Apparatus	5181	\$7,000.00
Emergency Care	5211	\$24,000.00
Special District Expense	5411	\$0.00
Ems Training	5422	\$3,000.00
Transportation Fuel	5480	\$5,000.00
TOTALS		\$663,870.01

NOTES ON EXPENDITURE ACCOUNTS:

PARAMEDIC**SALARIES/WAGES****ACCOUNT 5001 P**

FIXED - LINE PERSONNEL:	Captain/Medic	Firefighter/ Paramedic	Per Diem Medics (2)	Lake Paramedics	TOTAL
Base Pay (includes planned o/t)	\$99,940.00	\$66,154.00	\$163,100.00	\$900.00	\$330,094.00
Social Security	\$7,941.00	\$5,448.00	\$10,187.00	\$55.80	\$23,631.80
Unemployment Ins. (1st 7K)	\$434.00	\$434.00	\$868.00	\$434.00	\$2,170.00
Employer Portion: Medicare	\$1,857.00	\$1,274.16	\$5,353.00	\$13.05	\$8,497.21
Vacation Cash Out	\$4,767.00	\$3,224.00	\$0.00		\$7,991.00
Paramedic Differential	\$6,000.00	\$6,000.00	\$0.00		\$12,000.00
Sick Relief & Contingency OT	\$14,299.00	\$10,157.00	\$1,200.00		\$25,656.00
Holiday Pay/pd incentive pay	\$3,064.00	\$2,073.00	\$0.00		\$5,137.00
TOTALS:	\$138,302.00	\$94,764.16	\$180,708.00	\$1,402.85	\$415,177.01

NOTES ON 5001 P ACCOUNT:

Under Board approval increase Per Diem Medic pay to \$25 per hour effective 9/12/2019.

Captain/Medic vacation cash out is based on hours at cap, cap is 336 hrs.

Sick relief & contingency O/T is based on 14 unplanned days.

EXTRA HIRE - SPECIAL PURPOSE**ACCOUNT 5003 P**

	st #2 interns (1)		TOTAL
Educational Stipends	\$56,700.00		\$56,700.00
Social Security	\$3,543.00		\$3,543.00
Unemployment Insurance	\$434.00		\$434.00
Sick Contingency	\$450.00		\$450.00
Employer Portion: Medicare	\$829.00		\$829.00
TOTALS:	\$61,956.00		\$61,956.00

NOTES ON 5003 P ACCOUNT:

Healthy Workplace/Family Act of 2014 (paid sick leave) gives 1 sick day/year (included).

Each of the FF Interns are paid \$150.00 for each 24-hour shift.

RETIREMENT - PERS**ACCOUNT 5050 P**

	Per Diem Medics	Captain/Medic	Firefighter/ Paramedic	TOTAL
PERS - Employer Contribution	\$29,574.00	\$41,840.00	\$13,423.00	\$84,837.00
TOTALS:	\$29,574.00	\$41,840.00	\$13,423.00	\$84,837.00

NOTES ON 5050 P ACCOUNT:

Persable wages include base, planned o/t, holiday & differential.

Per Diem medics based on safety first level Stabilized shift "A" & "C" costs.

Unfunded accrued liability is accounted for in expense account 5050 Operations.

INSURANCE - GROUP HEALTH

ACCOUNT 5055 P

	Captain/Medic	Firefighter/ Paramedic		TOTAL
Medical	\$18,000.00	\$12,000.00		\$30,000.00
TOTALS:	\$18,000.00	\$12,000.00		\$30,000.00

NOTES ON 5055 P ACCOUNT:

District pays a Section 125 plan of \$1500 per month for all employees as per ACA.
Based on 26 pay periods.

INSURANCE - PROPERTY/LIABILITY

ACCOUNT 5151 P

	Premium			TOTAL
Property, Liability & Vehicle	\$9,400.00			\$9,400.00
Contingency				\$0.00
TOTALS:	\$9,400.00			\$9,400.00

NOTES ON 5151 ACCOUNT:

INSURANCE - WORKERS COMPENSATION

ACCOUNT 5153 P

	Premium			TOTAL
Insurance	\$23,500.00			\$23,500.00
TOTALS:	\$23,500.00			\$23,500.00

NOTES ON 5153 P ACCOUNT:

Insurance is provided by FASIS JPA of Fire District's Association of California.

FLEET MAINTENANCE - APPPARATUS

ACCOUNT 5181 P

	M-232				TOTAL
Annual Service	\$1,000.00				\$1,000.00
Tires	\$1,000.00				\$1,000.00
Batteries	\$0.00				\$0.00
Major/Minor Repairs	\$500.00				\$500.00
Mobile Mechanic				\$4,000.00	\$4,000.00
Contingency/Emergency	\$500.00				\$500.00
TOTALS:	\$3,000.00	\$0.00	\$0.00		\$7,000.00

EMERGENCY CARE

ACCOUNT 5211 P

	Medications	Supplies	Maintenance	TOTAL
Medications	\$5,000.00			\$5,000.00
Outdated Medications	\$1,900.00			\$1,900.00
Damaged Medications	\$200.00			\$200.00
Infectious Control		\$550.00		\$550.00
Disposable Supplies		\$2,000.00		\$2,000.00
IV Supplies		\$2,000.00		\$2,000.00
Monitor/Defibrillator Supplies		\$2,000.00	\$6,000.00	\$8,000.00
MCI Accessories		\$1,500.00		\$1,500.00

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Miscellaneous		\$1,250.00		\$1,250.00
Contingency				\$0.00
TOTALS:	\$7,100.00	\$9,300.00		\$22,400.00

	Purchase	Refurbish	Maint./ Warranties	Batteries/ Chargers	TOTAL
A.E.D			\$250.00	\$400.00	\$650.00
Suction Units			\$100.00	\$100.00	\$200.00
Pulse Oximeters			\$250.00		\$250.00
Laryngoscopes/Blades	\$300.00				\$300.00
Medical Boxes/Cases/Bags	\$200.00				\$200.00
TOTALS:	\$500.00	\$0.00	\$600.00	\$500.00	\$1,600.00

GRAND TOTAL: \$24,000.00

NOTES ON 5211 P ACCOUNT:

Due to increased EMS call volume cost has doubled. Monitor maintenance \$6,000 annually.

SPECIAL DISTRICT EXPENSE

ACCOUNT 5411 P

	Admin.	Award Recognition	Recruitment Process	TOTAL
Recruitment				\$0.00
SB 2557 Administrative Fee	\$0.00			\$0.00
TOTALS:	\$0.00		\$0.00	\$0.00

FUEL AND GAS

ACCOUNT 5480 P

	Diesel	Gasoline		TOTAL
Ambulance	\$5,000.00			\$5,000.00
TOTALS:	\$5,000.00			\$5,000.00

EMS TRAINING

ACCOUNT 5422 P

	General	Shift Training	Volunteer	TOTAL
Props/Aids	\$1,500.00	\$250.00	\$250.00	\$2,000.00
Training Support Materials	\$500.00			\$500.00
Contingency	\$500.00			\$500.00
TOTALS:	\$2,500.00	\$250.00	\$250.00	\$3,000.00

REVENUE ACCOUNT SUMMARY - FIRE

ACCOUNT DESCRIPTION	REV ACCT	PRELIM BUDGET 2023-2024
Special Tax	4077	\$244,050.00
Transfer from EMS/P Trust		
TOTALS		\$244,050.00

NOTES ON REVENUE ACCOUNTS:

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

EXPENDITURE ACCOUNT SUMMARY - FIRE

ACCOUNT DESCRIPTION	EXP ACCT	PRELIM BUDGET 2023-2024
Salaries/Wages - Personnel	5001	\$228,203.00
Retirement - PERS	5050	\$31,421.00
Group Insurance	5055	\$24,000.00
Insurance - Worker's Compensation	5153	\$24,523.00
Special District Expense	5411	\$0.00
TOTALS		\$308,147.00

NOTES ON EXPENDITURE ACCOUNTS:

FIRE**SALARIES/WAGES****ACCOUNT 5001 F**

FIXED - LINE PERSONNEL:	Captain		Engineer	TOTAL
Base Pay (includes planned o/t)	\$86,119.00		\$82,209.00	\$168,328.00
Paramedic differential	\$0.00		\$0.00	\$0.00
Holiday Pay	\$2,918.00		\$2,779.00	\$5,697.00
Social Security	\$7,390.00		\$7,085.00	\$14,475.00
Unemployment Insurance	\$434.00		\$434.00	\$868.00
Employer Portion: Medicare	\$1,728.00		\$1,657.00	\$3,385.00
Vacation Cashout	\$4,539.00		\$4,323.00	\$8,862.00
Sick Relief/Contingency O/T	\$13,618.00		\$12,970.00	\$26,588.00
TOTALS:	\$116,746.00		\$111,457.00	\$228,203.00

NOTES ON 5001 F ACCOUNT:

Captain vacation cashout is based on hours at cap. Cap is 168. Engineer vacation cashout is based on hours at cap. Cap is 168.

Sick Relief/contingency O/T is 14 days.

RETIREMENT - PERS**ACCOUNT 5050 F**

	Captain		Engineer	TOTAL
PERS - Employer Contribution	\$16,079.00		\$15,342.00	\$31,421.00
TOTALS:	\$16,079.00		\$15,342.00	\$31,421.00

NOTES ON 5050 F ACCOUNT:

Persable wages include base, planned o/t & differential.

Unfunded accrued liability is accounted for in expense account 5050 Operations.

INSURANCE - GROUP HEALTH**ACCOUNT 5055 F**

	Captain		Engineer	TOTAL
Medical	\$12,000.00		\$12,000.00	\$24,000.00
TOTALS:	\$12,000.00		\$12,000.00	\$24,000.00

NOTES ON 5055 F ACCOUNT:

District pays a Section 125 plan of \$1500 per month for all employees over 20 hours per week as per ACA.

District pays a maximum addition amount up to (\$250) to those employees whos insurance costs are above the Section 125 amount for employees who have served 5 years.

District pays a maximum additional amount up to **(\$750)** to those employees whose insurance costs are above the Section 125 amount for employees who have served 15 years. Based on 26 pay periods.

INSURANCE - WORKERS COMPENSATION**ACCOUNT 5153 F**

	Premium			TOTAL
Insurance	\$24,523.00			\$24,523.00

TOTALS:	\$24,523.00			\$24,523.00
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NOTES ON 5153 F ACCOUNT:
 Insurance is provided by FASIS JPA of Fire District's Association of California.

SPECIAL DISTRICT EXPENSE

ACCOUNT 5411 F

	Admin.	Award Recognition	Recruitment Process	TOTAL
SB 2557 Administrative Fee	\$0.00			\$0.00
TOTALS:	\$0.00			\$0.00