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# EBBETTS PASS FIRE DISTRICT

## Final Budget Fiscal Year 2022-23

To be approved 09/20/22



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.

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## REVENUE ACCOUNT SUMMARY - FIRE

ACCOUNT DESCRIPTION	REV ACCT		Final Budgeted 2021-22	Budget 2022-23
Current Secured Taxes	4010	F	\$2,272,844	\$2,482,469
Administrative Fee (SB2557 Reduction)	4013	F	(\$42,506)	(\$46,672)
Unitary Taxes	4015	F	\$55,156	\$62,824
Supplemental Current Secured Taxes	4017	F	\$31,024	\$40,784
Current Unsecured Taxes	4020	F	\$23,191	\$23,859
Supplemental Current Unsecured Taxes	4027	F	\$2,269	\$2,357
Prior Unsecured Taxes	4040	F	\$3,472	\$3,409
Transient Occupancy Taxes (TOT)	4072	F	\$45,650	\$75,000
Interest	4300	F	\$5,000	\$5,000
HOPTR	4463	F	\$22,686	\$20,705
Federal Grant - AFG	4505	F	\$15,700	\$0
State Grant - OTS & RFC	4455	F	\$126,000	\$91,000
Timber Tax	4465	F	\$0	\$0
State Aid for Public Safety (Prop 172)	4472	F	\$24,876	\$36,000
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		\$23,028	\$23,028
Misc. Revenue	4713	F	\$500	\$500
TRANSFERS FROM TRUST		F		\$15,858
Emergency Reserve		F		\$19,000
SCBA Trust Fund		F		
Apparatus Fund		F	\$207,592	
Building Fund		F		
TOTALS		F	\$2,881,982	\$2,920,621

## 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).

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 2021-22	BUDGET 2022-23
Salaries/Wages - Permanent	5001.1.001	F	\$1,112,455	\$1,225,853
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	\$226,865	\$101,903
Retirement - PERS	5001.1.050	F	\$270,000	\$170,022
Group Insurance	5001.1.055	F	\$271,500	\$271,500
Uniform Allowance	5001.1.062	F	\$3,600	\$1,500
Safety Clothing	5111.1.111	F	\$10,000	\$11,690
Safety Equipment	5111.1.115	F	\$6,000	\$6,000
Communications - Radios	5111.1.121	F	\$9,100	\$5,760
Communications - Telephone	5111.1.124	F	\$15,000	\$8,000
Food - Fire Line Meals	5111.1.131	F	\$1,200	\$640
Housekeeping	5111.1.141	F	\$8,000	\$6,800
Insurance - Property/Liability	5111.1.151	F	\$28,148	\$34,418
Insurance - Worker's Compensation	5111.1.153	F	\$30,000	\$57,899
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	\$26,700	\$16,280
Emergency Care	5111.1.211	F	\$1,275	\$1,275
Memberships	5111.1.221	F	\$8,015	\$8,015
Office Expense	5111.1.241	F	\$12,050	\$12,050
Office Expense - Postage	5111.1.243	F	\$1,000	\$1,000
Office Expense - Copies	5111.1.245	F	\$1,500	\$690
Professional Services	5111.1.271	F	\$33,000	\$33,000
Small Tools/FF Equipment	5111.1.401	F	\$23,000	\$23,000
Small Tools - Hose	5111.1.402	F	\$9,000	\$9,000
Special District Expense	5111.1.411	F	\$17,000	\$18,650
SDE - Health Maintenance	5111.1.412	F	\$4,700	\$14,700
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	\$20,000	\$20,000
Utilities-Water/Sewer	5111.1.501	F	\$10,280	\$4,660
Utilities-Electricity	5111.1.504	F	\$11,500	\$5,440
Utilities-Propane	5111.1.505	F	\$20,000	\$10,400
LAFCO Fee	5627.1	F	\$3,180	\$4,370
Structures	5640.1	F	\$211,698	\$271,698
Equipment	5701.1	F	\$237,292	\$327,402
Budgeted Reserve	5703.1	F	22,753	\$0
<b>TOTALS</b>		<b>F</b>	<b>2,902,817</b>	<b>\$2,920,621</b>

## Fire Operations

Fiscal Year 2022-23

## SALARIES/WAGES - PERMANENT

ACCOUNT 5001.1.001

	Base Salary			Longevity Pay	Retirement Benefit	Medicare	TOTAL
<b>Administrative:</b>							
Fire Chief	\$141,499				\$0	\$2,052	\$143,551
Assistant Chief	\$0				\$0	\$0	\$0
District Secretary	\$83,730			\$10,048	\$3,349	\$1,214	\$98,341
Office Assistant	\$22,298				\$0	\$323	\$22,621
Fire Prevention Officer	\$26,464				\$0	\$384	\$26,847
<b>Line Personnel:</b>	Base Salary	Regular Overtime	Holiday Pay	Longevity Pay	Retirement Benefit	Medicare	
Battalion Chief 1 - Paramedic	\$116,447	\$3,033	\$5,823	\$5,240	\$5,012	\$1,817	\$ 137,372
Battalion Chief 2 - Paramedic	\$116,447	\$3,033	\$5,823	\$5,823	\$5,012	\$1,817	\$137,955
Battalion Chief 3 - EMT	\$98,119	\$2,556	\$4,906		\$0	\$1,531	\$107,112
Captain 1 - EMT	\$95,943	\$2,499	\$4,798	\$4,798	\$4,130	\$1,497	\$113,665
Captain 2 - Paramedic	\$110,334	\$2,874	\$5,517	\$5,517	\$4,749	\$1,722	\$130,713
Captain 3 - Paramedic	\$106,913	\$2,785	\$5,346	\$3,207	\$4,602	\$1,668	\$124,521
Paychex Payroll Service	\$3,500						\$3,500
<b>Relief, Project and Contingency Overtime</b>	\$179,656						\$0
							\$179,656
<b>TOTAL</b>	\$1,101,349	\$16,780	\$32,213	\$34,633	\$26,854	\$14,024	\$1,225,853

## Unfunded Accrued Liability (UAL) Loan

ACCOUNT 5001.1.049

UAL and Loan Payment by Position/Rate Type	Safety & Misc.		Safety & Misc.		TOTAL
	CLASSIC UAL	PEPRA UAL	CLASSIC Loan	PEPRA Loan	
Fire Chief		\$50		\$200	\$250
District Secretary	\$477		\$7,216		\$7,693
Battalion Chief	\$1,961	\$50	\$35,523	\$200	\$37,734
Captain	\$2,941		\$53,285	\$0	\$56,226
<b>TOTAL</b>	\$5,379	\$100	\$96,024	\$400	\$101,903

## RETIREMENT - CalPERS

ACCOUNT 5001.1.050

PERS Rate Plan	Classic		PEPRA		TOTAL
Fire Chief - Safety			\$18,084		\$18,084
District Secretary - Misc.	\$8,093				\$8,093
Office Assistant, Fire Prev Officer	\$0		\$0		\$0
Battalion Chief 1 - Paramedic - Safety	\$26,944		\$0		\$26,944
Battalion Chief 2 - Paramedic - Safety	\$27,064		\$0		\$27,064
Battalion Chief 3 - EMT - Safety	\$0		\$13,493		\$13,493
Captain 1 - EMT - Safety	\$22,299		\$0		\$22,299
Captain 2 - Paramedic - Safety	\$25,644		\$0		\$25,644
Captain 3 - Paramedic - Safety	\$24,407		\$0		\$24,407
Contingency/Out of Class Pay	\$3,994				\$3,994
<b>TOTAL</b>	\$138,445		\$31,577	\$0	\$170,022

Classic Misc. Plan Rate: 8.630%      Classic Safety Plan Rate: 20.640%

PEPRA Misc. Plan Rate: 7.470%      PEPRA Safety Fire Plan: 12.780%

**FIRE OPERATIONS**

Fiscal Year 2022-23

**EXTRA HIRE**

ACCOUNT 5001.1.002

	Operations	Hydrant Maintenance Program		TOTAL
Compensation		\$10,000		\$10,000
Contingency				\$0
<b>TOTAL</b>	\$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
<b>TOTAL</b>	\$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
<b>TOTALS</b>	\$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
<b>TOTALS</b>	\$10,000	\$20,000	\$10,000	\$40,000

**FIRE OPERATIONS**

Fiscal Year 2022-23

**INSURANCE - GROUP HEALTH**

ACCOUNT 5001.1.055

	Fire Chief	Assistant Chief	Secretary		TOTAL
Medical	\$30,664	\$0	\$30,664		\$61,328
Vision	\$252		\$252		\$504
Dental	\$1,740		\$1,740		\$3,480
Life	\$120		\$120		\$240
				<b>Volunteers</b>	
Group Accident	\$115			\$3,124	\$3,239
	<b>Batt. Chief</b>	<b>Captains</b>			
	(3)	(3)			
Medical	\$73,328	\$91,992			\$165,320
Vision	\$756	\$756			\$1,512
Dental	\$5,220	\$5,220			\$10,440
Life	\$360	\$360			\$720
Group Accident	\$350	\$350			\$700
Retired Personnel (reimbursed by retiree)				\$23,028	\$23,028
Contingency	\$989				\$989
<b>TOTALS</b>	<b>\$113,894</b>	<b>\$98,678</b>	<b>\$32,776</b>	<b>\$26,152</b>	<b>\$271,500</b>

**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.  
 Retiree medical insurance payment offset by Revenue Account 4712

**UNIFORM ALLOWANCE**

ACCOUNT 5001.1.062

	Quantity	Paid Staff	Quantity	Firefighter Interns	TOTAL
Uniform Allowance	7.5	\$1,500			\$1,500
Contingency			Included in Account 5111.1.111		\$0
<b>TOTALS</b>		<b>\$1,500</b>		<b>\$0</b>	<b>\$1,500</b>

**NOTES ON ACCOUNT 5001.1.062**  
 This is year includes payment for the final half of 2021-22. This account will be deleted after this fiscal year as each individual's hourly pay includes uniform purchase and care.

**FIRE OPERATIONS**

Fiscal Year 2022-23

**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	\$700			\$700
Gloves	\$100			\$100
Patches (uniform)	\$100			\$100
Uniform Pant			\$600	\$600
Damage Replacement	\$1,700	\$1,500		\$3,200
Contingencies	\$200	\$190		\$390
<b>TOTALS</b>	<b>\$9,400</b>	<b>\$1,690</b>	<b>\$600</b>	<b>\$11,690</b>

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
<b>TOTALS</b>	<b>\$1,450</b>	<b>\$4,550</b>	<b>\$6,000</b>

**COMMUNICATIONS - RADIOS****ACCOUNT 5111.1.121**

ACCOUNT 5111.1.121	Purchase	Repairs	Batteries	TOTAL
<b>RADIOS:</b>		\$400		\$400
Mobile/Additional	\$1,500	\$400		\$1,900
Portable		\$300	\$600	\$900
Vehicle Chargers / Headsets		\$200		\$200
<b>FIRE PAGERS:</b>	\$1,000	\$580	\$500	\$2,080
Cases	\$100			\$100
Chargers		\$180		\$180
Code 3 Equipment				\$0
Contingency				\$0
<b>TOTALS</b>	<b>\$2,600</b>	<b>\$2,060</b>	<b>\$1,100</b>	<b>\$5,760</b>

## FIRE OPERATIONS

## COMMUNICATIONS - Telephone

ACCOUNT 5111.1.124

ACCOUNT 5111.1.124	Sta. 1	Sta. 2	Sta. 3	Sta. 4	TOTAL
Telephone/Long Distance Service	\$2,100	\$400	\$1,000	\$400	\$3,900
Internet Access	\$600	\$500	\$500		\$1,600
Website Hosting	\$150		\$100		\$250
Alarm System Monitoring	\$125	\$125			\$250
Equipment Purchase/Repair					\$0
Cellular Phones	\$800		\$800		\$1,600
Cellular Data Lines	\$200		\$200		\$400
Contingency					\$0
<b>TOTALS</b>	<b>\$3,975</b>	<b>\$1,025</b>	<b>\$2,600</b>	<b>\$400</b>	<b>\$8,000</b>

## 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	\$50		\$50	\$150
<b>TOTALS</b>	<b>\$415</b>	<b>\$100</b>	<b>\$25</b>	<b>\$100</b>	<b>\$640</b>

## HOUSEHOLD EXPENSE

ACCOUNT 5111.1.141

ACCOUNT 5111.1.141	Station 1	Station 2	Station 3	Station 4	TOTAL
Pest Control	\$360	\$360	\$360	\$360	\$1,440
Trash Disposal	\$1,000				\$1,000
Towel Service	\$1,400				\$1,400
Solid Waste Disposal Fee	\$150				\$150
Household Supplies	\$2,000	\$500	\$110	\$50	\$2,660
Contingency	\$150				\$150
<b>TOTALS</b>	<b>\$5,060</b>	<b>\$860</b>	<b>\$470</b>	<b>\$410</b>	<b>\$6,800</b>

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)			\$34,418	\$34,418
				\$0
<b>TOTALS</b>		\$0	\$34,418	\$34,418

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	\$30,877	\$3,855	\$20,549	\$55,281
Volunteer Firefighters (per capita charge)	\$4,644	\$1,800	\$500	\$6,944
Clerical/Office Staff	\$525	\$48		\$573
Directors	\$120	\$16		\$136
Less Credit Incentive Program Discount	(\$2,893)	(\$458)	(\$1,684)	(\$5,035)
Previous Fiscal Year Adjustment / Contingency			\$0	\$0
<b>TOTALS</b>	<b>\$33,273</b>	<b>\$5,261</b>	<b>\$19,365</b>	<b>\$57,899</b>

\*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	E-432 1989 Pierce	E-433 1993 HME	E-434 2002 Pierce	TOTAL
Annual Service, Safety Inspection, Pump Tes	\$1,225	\$1,225	\$1,325	\$725	\$4,500
Semi-annual Service	\$375	\$375	\$375	\$375	\$1,500
	E-435 1994 Pierce	E-436 2005 Int'l	Loader Case	WT-431 1998 Kenworth	Total
Annual Service, Safety Inspection, Pump Tes	\$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 1999 Ford	U-433 2005 Ford	C410 2019 Dodge	U-415 2010 Ford	TOTAL
Annual Service	\$250	\$250	\$250	\$250	\$1,000
Semi-annual Service	\$100	\$100	\$100	\$100	\$400
	U-430 2010 Ford	S-431 2000 Ford	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
<b>PROJECTS/REPAIRS:</b>					
Facility Maintenance	\$4,000	\$800	\$480	\$500	\$5,780
HVAC System Replacement	\$5,000				\$5,000
Extinguisher Service/Purchase	\$500	100	\$100	\$100	\$800
Compressor/Fill Station Maint.	\$1,000				\$1,000
Station Generator Maint.	\$1,000	\$950	\$100		\$2,050
Contingencies	\$1,000	\$650			\$1,650
<b>TOTALS</b>	\$12,500	\$2,500	\$680	\$600	\$16,280

**EMERGENCY CARE SUPPLIES**

ACCOUNT 5111.1.211

ACCOUNT 5111.1.211	Supplies				TOTAL
Medical Supplies	\$1,000				\$1,000
Contingencies	\$275				\$275
<b>TOTALS</b>	\$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	\$7,300	\$175		\$7,475
Calaveras Co. Fire Chiefs/Motherlode Interagency		\$50	\$35	\$85
<b>TOTALS</b>	<b>\$7,700</b>	<b>\$280</b>	<b>\$35</b>	<b>\$8,015</b>

**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
Website Maintenance	\$2,400			\$2,400
e-mail	\$400			\$400
Stationery/Business Cards/email		\$250	\$2,100	\$2,350
Legal Publications			\$200	\$200
Uniform Fire Code			\$240	\$240
Newspaper: Calaveras Enterprise			\$60	\$60
IT-Server and Computers		\$2,500		\$2,500
Computer/Printer		\$1,000		\$1,000
<b>TOTALS</b>	<b>\$2,800</b>	<b>\$4,850</b>	<b>\$4,400</b>	<b>\$12,050</b>

**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
Copies			\$690	\$690

**PROFESSIONAL SERVICES**

ACCOUNT 5111.1.271

ACCOUNT 5111.1.271	Legal	Audit	Information	TOTAL
Professional Services	\$22,000	\$5,000	\$6,000	\$33,000
Contingencies				\$0
<b>Total</b>	<b>\$22,000</b>	<b>\$5,000</b>	<b>\$6,000</b>	<b>\$33,000</b>

## 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
Technical Rescue				\$10,000	\$10,000
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
<b>TOTALS</b>	<b>\$2,300</b>	<b>\$5,350</b>	<b>\$2,100</b>	<b>\$13,250</b>	<b>\$23,000</b>

### 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		\$1,000			\$1,000
Cylinder		\$500			\$500
Parts		\$500			\$500
Equipment Calibration		\$500			\$500
SCBA Test Smoke				\$200	\$200
CONTINGENCIES		\$100		\$100	\$200
<b>TOTALS</b>	<b>\$1,000</b>	<b>\$6,100</b>	<b>\$600</b>	<b>\$1,300</b>	<b>\$9,000</b>

**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
Amador-Calaveras Group Membership Progra	\$1,650			\$1,650
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
<b>TOTALS</b>	<b>\$14,775</b>	<b>\$2,000</b>	<b>\$1,875</b>	<b>\$18,650</b>

**HEALTH MAINTENANCE - Special District Expense**

ACCOUNT 5111.1.412

ACCOUNT 5111.1.412	Operations	Paid Staff	Volunteers	TOTAL
Physicals		\$11,000	\$1,000	\$12,000
Immunizations Program	\$500			\$500
Health & Wellness / Physical Training	\$2,200			\$2,200
<b>TOTALS</b>	<b>\$2,700</b>	<b>\$11,000</b>	<b>\$1,000</b>	<b>\$14,700</b>

**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
<b>TOTALS</b>	<b>\$11,600</b>	<b>\$400</b>	<b>\$500</b>	<b>\$12,500</b>

**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
<b>TOTALS</b>	<b>\$8,200</b>	<b>\$800</b>	<b>\$9,000</b>

**FUEL AND GAS**

ACCOUNT 5111.1.480

ACCOUNT 5111.1.480	Diesel	Gasoline	TOTAL
Engines	\$18,100		\$18,100
Utilities	\$200	\$1,000	\$1,200
Small Tools		\$500	\$500
Emergency Generators - Sta. 1 & 2 / Contingenc	\$200		\$200
<b>TOTALS</b>	<b>\$18,500</b>	<b>\$1,500</b>	<b>\$20,000</b>

**UTILITIES - WATER/SEWER**

ACCOUNT 5111.1.501

ACCOUNT 5111.1.501	Station 1	Station 2	Station 3	Station 4	TOTAL
Water / Sewer	\$2,500	\$200	\$200	\$200	\$3,100
Fire System Detector Check Meter	\$600	\$600	\$0	\$0	\$1,200
Wastewater Assessment	\$360	\$0	\$0	\$0	\$360
<b>TOTALS</b>	<b>\$3,460</b>	<b>\$800</b>	<b>\$200</b>	<b>\$200</b>	<b>\$4,660</b>

**UTILITIES - ELECTRICAL**

ACCOUNT 5111.1.504

ACCOUNT 5111.1.504	Station 1	Station 2	Station 3	Station 4	TOTAL
Electricity	\$4,500	\$250	\$440	\$250	\$5,440
<b>TOTALS</b>	<b>\$4,500</b>	<b>\$250</b>	<b>\$440</b>	<b>\$250</b>	<b>\$5,440</b>

**UTILITIES - PROPANE**

ACCOUNT 5111.1.505

ACCOUNT 5111.1.505	Station 1	Station 2	Station 3	Station 4	TOTAL
Propane	\$8,500	\$700	\$500	\$700	\$10,400
<b>TOTALS</b>	<b>\$8,500</b>	<b>\$700</b>	<b>\$500</b>	<b>\$700</b>	<b>\$10,400</b>

**FIRE OPERATIONS****LAFCO FEES****ACCOUNT 5627**

<b>ACCOUNT 5627</b>	Fee				TOTAL
LAFCO	\$4,370				\$4,370
<b>TOTALS</b>	<b>\$4,370</b>				<b>\$4,370</b>

**STRUCTURES****ACCOUNT 5640**

<b>ACCOUNT 5640</b>	New Station 1	Station Improvements		TOTAL
Station 1 Loan Payment	\$211,698			\$211,698
Repair Gutters & Construct Snow Covers		\$60,000		\$60,000
Contingencies	\$0			\$0
<b>TOTALS</b>	<b>\$211,698</b>	<b>\$60,000</b>		<b>\$271,698</b>

**EQUIPMENT****ACCOUNT 5701**

<b>ACCOUNT 5701</b>	Fire Suppression Structural	Emergency Response	Administrative Vehicle & Eqpt.	Operations	TOTAL
Engine - Loan Payment	\$92,592				\$92,592
Utility Vehicle - Batt Chief			\$15,000		\$15,000
Air Trailer (Mutual Aid Participation)				\$17,810	\$17,810
Loader (snow removal)				\$130,000	\$130,000
Extrication Tools (OTS)		\$72,000			\$72,000
					\$0
<b>TOTALS</b>	<b>\$92,592</b>	<b>\$72,000</b>	<b>\$15,000</b>	<b>\$147,810</b>	<b>\$327,402</b>

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 2021-22	Final Budget 2022-23
Special Tax	4077	P	362,500	\$362,883
Special Tax - Sustain ALS within District	4077	S	382,487	\$329,504
TRANSFER FROM EMS/P TRUST			-	\$0
<b>TOTALS</b>		<b>P</b>	<b>744,987</b>	<b>\$692,387</b>

Schedule of Teeter Revenue Allocations: 55% December, 40% April, 5% End of Year
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## EXPENDITURE ACCOUNT SUMMARY - Engine Paramedic Program

ACCOUNT DESCRIPTION	ACCT No.		Final Budget 2021-22	Preliminary Budget 2022-23
Salaries/Wages - Permanent	5001.2.001	P	355,300	\$411,145
UAL Prepayment & Loan	5001.2.049	P	124,317	\$56,226
Retirement	5001.2.050	P	120,989	\$61,749
Group Insurance	5001.2.055	P	98,800	\$98,800
Uniform Allowance	5001.2.062	P	1,200	\$600
Safety Clothing	5111.2.111	P	2,725	\$2,775
Safety Equipment	5111.2.115	P	1,000	\$1,000
Communications - Radios	5111.2.121	P	800	\$1,440
Communications - Telephones	5111.2.124	P	480	\$2,000
Food	5111.2.131	P	0	\$160
Housekeeping	5111.2.141	P	1,900	\$1,700
Insurance - Property, Liability	5111.2.151	P	5,630	\$6,884
Insurance - Worker's Comp	5111.2.153	P	7,020	\$11,580
Maintenance - Apparatus	5111.2.181	P	2,900	\$2,900
Building & Grounds Maintenance	5111.2.201	P	0	\$4,070
Copier Maintenance	5111.2.245	P	0	\$175
Professional Services	5111.2.271	P	2,200	\$2,200
Special District Expense	5111.2.411	P	700	\$1,030
SDE - Health Maintenance	5111.2.412	P	1,500	\$3,300
Training	5111.2.422	P	4,000	\$4,000
Travel/Education/Training	5111.2.478	P	2,700	\$2,700
Fuel	5111.2.480	P	7,200	\$7,200
Utilities - Water/Sewer	5111.2.501	P	0	\$1,165
Utilities - Electrical	5111.2.504	P	0	\$1,360
Utilities - Propane	5111.2.505	P	0	\$2,600
Special Tax Collection Fee	5411.2	P	3,625	\$3,629
Budgeted Reserve	5703.2	P	0	\$ (0)
<b>TOTALS</b>		<b>P</b>	<b>744,986</b>	<b>\$692,387</b>

## ENGINE PARAMEDIC

Fiscal Year 2022-23

## 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	\$86,539	\$2,254	\$4,327		\$3,725	\$1,350	\$98,195
Engineer Paramedic 2	\$92,167	\$2,401	\$4,608	\$2,765	\$3,967	\$1,438	\$107,346
Engineer Paramedic 3	\$92,167	\$2,401	\$4,608		\$3,967	\$1,438	\$104,581
Longevity Pay	\$0						\$0
Relief, Project and Contingency Overtime	\$100,000						\$100,000
Paychex Payroll Fee	\$1,023						\$1,023
<b>TOTAL</b>	<b>\$371,896</b>	<b>\$7,056</b>	<b>\$13,543</b>		<b>\$11,659</b>	<b>\$4,226</b>	<b>\$411,145</b>

## Unfunded Accrued Liability (UAL) Loan

ACCOUNT 5001.2.049

ACCOUNT 5001.2.049 UAL and Loan Payment by Position/Rate Type	Safety		Safety		Total
	CLASSIC UAL	PEPRA UAL	CLASSIC Loan	PEPRA UAL	
Engineer Paramedic	\$2,941		\$53,285	\$0	\$56,226
<b>TOTAL</b>	<b>\$2,941</b>	<b>\$0</b>	<b>\$53,285</b>	<b>\$0</b>	<b>\$56,226</b>

## RETIREMENT

ACCOUNT 5001.2.050

ACCOUNT 5001.2.050	PERS Classic		PERS PEPRA		Contingency	Total
Engineer Paramedic 1	\$19,220		\$0			\$19,220
Engineer Paramedic 2	\$21,041		\$0			\$21,041
Engineer Paramedic 3	\$20,470		\$0			\$20,470
PERS - Out of Class Pay	\$1,018					\$1,018
<b>TOTAL</b>	<b>\$61,749</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$61,749</b>

Classic Safety Plan Rate: 20.640% PEPRA Safety Fire Plan: 12.780%

## GROUP HEALTH INSURANCE

ACCOUNT 5001.2.055

ACCOUNT 5001.2.055	Paramedics (3)					Total
Medical	\$91,992					\$91,992
Vision	\$756					\$756
Dental	\$5,220					\$5,220
Life	\$360					\$360
Group Accident	\$472					\$472
<b>TOTAL</b>	<b>\$98,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$98,800</b>

## UNIFORM ALLOWANCE

ACCOUNT 5001.2.062

ACCOUNT 5001.2.062	Firefighter Paramedics					Total
Uniform Allowance	\$600					\$600
<b>TOTAL</b>	<b>\$600</b>					<b>\$600</b>

This is year includes payment for the final half of 2021-22. This account will be deleted after this fiscal year as each individual's hourly pay includes uniform purchase and care.



**ENGINE PARAMEDIC PROGRAM****SAFETY CLOTHING**

ACCOUNT 5111.2.111

ACCOUNT 5111.2.111	Structure	Wildland	Total
Coats/Nomex Jackets	\$1,200	\$50	\$1,250
Trousers/Nomex Pants	\$900		\$900
Boots	\$200		\$200
Helmets/Hoods/Shrouds	\$400		\$400
Gloves / Contingencies	\$25		\$25
<b>TOTALS</b>	<b>\$2,725</b>	<b>\$50</b>	<b>\$2,775</b>

**SAFETY EQUIPMENT**

ACCOUNT 5111.2.115

ACCOUNT 5111.2.115	Structure	Wildland	Total
Badges	\$50		\$50
Accountability Tags (passport)	\$50		\$50
Belts, Bags, Canteens	\$150		\$150
Fire Shelters		\$500	\$500
Damage Replacement	\$125	\$125	\$250
<b>TOTALS</b>	<b>\$375</b>	<b>\$625</b>	<b>\$1,000</b>

**COMMUNICATIONS - RADIOS**

ACCOUNT 5111.2.121

ACCOUNT 5111.2.121	Purchase	Repairs	Total
<b>RADIOS:</b>			
Mobile UHF / Portable Radio	\$500	\$550	\$1,050
Accessories	\$100	\$200	\$300
Contingencies	\$40	\$50	\$90
<b>TOTALS</b>	<b>\$640</b>	<b>\$800</b>	<b>\$1,440</b>

**COMMUNICATIONS - Telephone**

ACCOUNT 5111.2.124

ACCOUNT 5111.2.124		Telephone	Total
Telephone Service		\$1,000	\$1,000
Cellular Phone Service		\$1,000	\$1,000
<b>TOTALS</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$2,000</b>

**ENGINE PARAMEDIC PROGRAM****FOOD**

ACCOUNT 5111.2.131

ACCOUNT 5111.2.131			Staff	Training	TOTAL
Meals			\$100	\$30	\$130
Refreshments				\$30	\$30
Contingency					\$0
<b>TOTAL</b>	\$0	\$0	\$100	\$60	\$160

**HOUSEHOLD EXPENSE**

ACCOUNT 5111.2.141

ACCOUNT 5111.2.141	Sta. 1	Sta. 2	Sta. 3	Sta. 4	TOTAL
Household Supplies	\$550	\$50	\$550	\$50	\$1,200
Trash Disposal, Towel Service	\$240	\$10	\$240	10	\$500
Contingency					\$0
<b>TOTAL</b>	\$790	\$60	\$790	\$60	\$1,700

**INSURANCE - PROPERTY, LIABILITY**

ACCOUNT 5111.2.151

ACCOUNT 5111.2.151		Insurance	TOTAL
Annual Premium - Fire Agencies Insurance Risk Authority (FAIRA) (JPA of Fire Districts Association of California)		\$6,884	\$6,884

**INSURANCE - WORKERS' COMPENSATION**

ACCOUNT 5111.2.153

ACCOUNT 5111.2.153	based on Salaries	Premium due to EMOD*		Premium on Overtime	TOTAL
Annual Premium	\$8,744	\$219		\$3,624	\$12,587
Less Credit Incentive Program Discount	(\$700)	(\$17)		(\$290)	(\$1,007)
<b>TOTAL</b>	\$8,044	\$201		\$3,334	\$11,580

\*Experience Modification Factor

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

**MAINTENANCE - Apparatus**

ACCOUNT 5111.2.181

ACCOUNT 5111.2.181	E-435				TOTAL
Annual Service	\$1,400				\$1,400
Semi-annual Service	\$0				\$0
Parts and Repairs	\$1,000				\$1,000
Contingency/Emergency	\$500				\$500
<b>TOTALS</b>	\$2,900				\$2,900

**EBBETTS PASS FIRE DISTRICT  
ENGINE PARAMEDIC PROGRAM**

**BUILDING & GROUNDS MAINTENANCE**

ACCOUNT 5111.2.201

ACCOUNT 5111.2.201	Sta. 1	Sta. 2	Sta. 3	Sta. 4	TOTAL
Projects/Repairs	\$3,070	\$1,000	\$1,000	\$1,000	\$4,070
Contingencies					\$0
<b>TOTAL</b>	<b>\$3,070</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$4,070</b>

**OFFICE EXPENSE - COPIES**

ACCOUNT 5111.2.245

ACCOUNT 5111.2.245				Maintenance Agreement	TOTAL
Copier				\$175	\$175
<b>TOTAL</b>				<b>\$175</b>	<b>\$175</b>

**PROFESSIONAL SERVICES**

ACCOUNT 5111.2.271

ACCOUNT 5111.2.271	Legal	Audit	Information Management	TOTAL
Service Consultation		\$1,200	\$500	\$1,700
Legal Consultation	\$500			\$500
<b>TOTAL</b>	<b>\$500</b>	<b>\$1,200</b>	<b>\$500</b>	<b>\$2,200</b>

**SPECIAL DISTRICT EXPENSE**

ACCOUNT 5111.2.411

ACCOUNT 5111.2.411	Award Recognition	Recruitment Process	Fees	TOTAL
Recruitment / Testing		\$500		\$500
Awards	\$150			\$150
Amador-Calaveras Group Membership Program			\$330	\$330
DMV EPN Program	\$0	\$50		\$50
<b>TOTALS</b>	<b>\$150</b>	<b>\$550</b>	<b>\$330</b>	<b>\$1,030</b>

**ENGINE PARAMEDIC PROGRAM****HEALTH MAINTENANCE - SPECIAL DIST. EXPENSE ACCOUNT 5111.2.412**

	Paramedic	Health		TOTAL
Physicals / Immunizations	\$2,300			\$2,300
Health & Wellness / Physical Training		\$1,000		\$1,000
<b>TOTALS</b>	<b>\$2,300</b>	<b>\$1,000</b>		<b>\$3,300</b>

**TRAINING****ACCOUNT 5111.2.422**

<b>ACCOUNT 5111.2.422</b>		Fees	Props/Aids	TOTAL
Books			\$250	\$250
Training Prop: Fire Trainer			\$2,500	\$2,500
Paramedic Recertification Fees		\$1,000		\$1,000
Contingencies			\$250	\$250
<b>TOTALS</b>		<b>\$1,000</b>	<b>\$3,000</b>	<b>\$4,000</b>

**TRAVEL/EDUCATION/TRAINING****ACCOUNT 5111.2.478**

<b>ACCOUNT 5111.2.478</b>	Administration	Paramedic		TOTAL
EMS Meetings/Seminars/Conferences	\$200			\$200
Professional Growth		\$1,500		\$1,500
Certified Training	\$1,000			\$1,000
<b>TOTALS</b>	<b>\$1,200</b>	<b>\$1,500</b>	<b>\$0</b>	<b>\$2,700</b>

**FUEL****ACCOUNT 5111.2.480**

<b>ACCOUNT 5111.2.480</b>	Diesel			TOTAL
E-435	\$7,200			\$7,200
<b>TOTALS</b>	<b>\$7,200</b>			<b>\$7,200</b>

## ENGINE PARAMEDIC PROGRAM

### UTILITIES - WATER/SEWER

ACCOUNT 5111.2.501

ACCOUNT 5111.2.501	Sta. 1	Sta. 2	Sta. 3	Sta. 4	TOTAL
Water / Sewer	\$650	\$50	\$100	\$50	\$850
Fire System Detector Check Meter	\$108	\$107	\$0	\$0	\$215
Wastewater Assessment	\$100	\$0	\$0	\$0	\$100
<b>TOTALS</b>	<b>\$858</b>	<b>\$157</b>	<b>\$100</b>	<b>\$50</b>	<b>\$1,165</b>

### UTILITIES - ELECTRICAL

ACCOUNT 5111.2.504

ACCOUNT 5111.2.504	Sta. 1	Sta. 2	Sta. 3	Sta. 4	TOTAL
Electricity	\$760	\$100	\$400	\$100	\$1,360
<b>TOTALS</b>	<b>\$760</b>	<b>\$100</b>	<b>\$400</b>	<b>\$100</b>	<b>\$1,360</b>

### UTILITIES - PROPANE

ACCOUNT 5111.2.505

ACCOUNT 5111.2.505	Sta. 1	Sta. 2	Sta. 3	Sta. 4	TOTAL
Propane	\$1,500	\$300	\$500	\$300	\$2,600
<b>TOTALS</b>	<b>\$1,500</b>	<b>\$300</b>	<b>\$500</b>	<b>\$300</b>	<b>\$2,600</b>

### SPECIAL DISTRICT EXPENSE

#### Special Tax Handling Fee

ACCOUNT **5411P**

	Fee		TOTAL
County Auditor			\$0
Special Tax Handling Fee (1%)	\$3,629		\$3,629
			\$0
<b>TOTALS</b>	<b>\$3,629</b>	<b>\$0</b>	<b>\$3,629</b>

**REVENUE ACCOUNT SUMMARY - Ambulance Transport**

ACCOUNT DESCRIPTION	REVENUE ACCOUNT		Budgeted Revenue 2021-22	Final Budget 2022-23
Special Tax	4077	A	829,650	\$830,503
EMS Transport Revenue	4660	A	770,000	\$770,000
Other Programs - State (GEMT)	4479	A	-	\$103,000
State Other Aid (IGT)	4580	A	376,906	\$200,000
Grant (AFG) - CPR Comp Tool (2022-23)	4505	A	9,000	\$32,685
Special Tax - Sustain ALS within District	4077	S	997,193	\$1,115,718
TRANSFER FROM Sta. 3 A TRUST			-	\$0
<b>TOTALS</b>		<b>A</b>	<b>\$2,982,749</b>	<b>\$3,051,906</b>

**EXPENDITURE ACCOUNT SUMMARY - Ambulance Transport**

ACCOUNT DESCRIPTION	ACCT No.		Budgeted 2021-22	Final Budget 2022-23
Salaries/Wages - Permanent	5001.3.001	A	1,320,000	\$1,596,163
UAL Prepayment & Loan	5001.3.049	A	214,635	\$96,216
Retirement	5001.3.050	A	281,185	\$185,670
Group Insurance	5001.3.055	A	389,920	\$401,728
Uniform Allowance	5001.3.062	A	6,000	\$3,000
Safety Clothing	5111.3.111	A	15,000	\$13,860
Safety Equipment	5111.3.115	A	2,250	\$5,750
Communications - Radios	5111.3.121	A	4,500	\$4,200
Communications - Telephones	5111.3.124	A	5,175	\$10,000
Food	5111.3.131	A	400	\$800
Housekeeping	5111.3.141	A	6,000	\$8,500
Insurance - Property, Liability	5111.3.151	A	22,518	\$27,535
Insurance - Worker's Comp	5111.3.153	A	23,500	\$46,319
Maintenance - Ambulances	5111.3.183	A	31,250	\$31,250
Building & Grounds Maintenance	5111.3.201	A	5,000	\$20,350
Emergency Care	5111.3.211	A	43,080	\$43,080
Professional Memberships	5111.3.221	A	150	\$150
Office Expense	5111.3.241	A	4,800	\$4,800
Office Expense - Copies	5111.3.245	A	215	\$860
Professional Services	5111.3.271	A	69,934	\$69,934
Small Tools - ALS	5111.3.401	A	7,050	\$7,050
Special District Expense	5111.3.411	A	8,800	\$10,450
SDE - Health Maintenance	5111.3.412	A	13,100	\$23,100
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	22,000	\$22,000
Utilities-Water/Sewer	5111.3.501	A	1,350	\$5,815
Utilities-Electricity	5111.3.504	A	2,100	\$6,800
Utilities-Propane	5111.3.505	A	5,000	\$13,000
Special Tax Handling Fee	5411.3	A	22,093	\$22,757
Refund Overpayment	5612.3	A	20,747	\$13,000
Structures	5640.3	A	0	\$0
Equipment	5701.3	A	129,250	\$314,000
Budgeted Reserve	5703.3	A	285,447	\$ 23,470
<b>TOTALS</b>		<b>A</b>	<b>2,982,749</b>	<b>\$3,051,906</b>

# Ambulance Transport

Fiscal Year 2022-23

## 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	\$72,918	\$1,900	\$3,646		\$0	\$1,138	\$79,602
Engineer Medic/EMT 2	\$82,709	\$2,155	\$4,136	\$8,817	\$3,560	\$1,291	\$102,668
Engineer Medic/EMT 3	\$82,709	\$2,155	\$4,136	\$9,925	\$3,560	\$1,291	\$103,776
Medic/EMT 1	\$81,996	\$2,136	\$4,100		\$3,529	\$1,279	\$93,041
Medic/EMT 2	\$81,996	\$2,136	\$4,100		\$3,529	\$1,279	\$93,041
Medic/EMT 3	\$69,090	\$1,800	\$3,455		\$0	\$1,078	\$75,423
Medic/EMT 4	\$66,948	\$1,744	\$3,348		\$0	\$1,045	\$73,085
Medic/EMT 5	\$72,290	\$1,883	\$3,615		\$0	\$1,128	\$78,916
Medic/EMT 6	\$65,437	\$1,825	\$3,503		\$0	\$1,026	\$71,791
Medic/EMT 7	\$65,437	\$1,825	\$3,503		\$0	\$1,026	\$71,791
Medic/EMT 8	\$65,437	\$1,825	\$3,503		\$0	\$1,026	\$71,791
Medic/EMT 9	\$65,437	\$1,825	\$3,503		\$0	\$1,026	\$71,791
Medic/EMT 10	\$65,437	\$1,825	\$3,503		\$0	\$1,026	\$71,791
Medic/EMT 11	\$60,911	\$1,587	\$3,046		\$0	\$950	\$66,494
Medic/EMT 12	\$65,437	\$1,825	\$3,506		\$0	\$1,026	\$71,794
Longevity Pay							\$0
Relief, Project and Contingency Overtime	\$392,000					\$3,300	\$395,300
Paychex Payroll Fee	\$4,000					\$69	\$4,069
<b>TOTAL</b>	<b>\$1,460,189</b>	<b>\$28,446</b>	<b>\$54,603</b>	<b>\$18,742</b>	<b>\$14,179</b>	<b>\$20,004</b>	<b>\$1,596,163</b>

## Unfunded Accrued Liability (UAL) Loan

ACCOUNT 5001.3.049

ACCOUNT 5001.3.049	Safety		Safety		Total
UAL and Loan Payment by Position/Rate Type	CLASSIC UAL	PEPRA UAL	CLASSIC Loan	PEPRA Loan	
					\$0
					\$0
Paramedic/EMT	\$4,902	\$502	\$88,807	\$2,005	\$96,216
<b>TOTAL</b>	<b>\$4,902</b>	<b>\$502</b>	<b>\$88,807</b>	<b>\$2,005</b>	<b>\$96,216</b>

## RETIREMENT

ACCOUNT 5001.3.050

ACCOUNT 5001.3.050	PERS Classic		PERS PEPRA		Contingency	Total
Engineer Medic/EMT 1	\$0		\$10,028			\$10,028
Engineer Medic/EMT 2	\$20,189		\$0			\$20,189
Engineer Medic/EMT 3	\$20,418		\$0			\$20,418
Medic/EMT 1	\$18,211		\$0			\$18,211
Medic/EMT 2	\$18,211		\$0			\$18,211
Medic/EMT 3	\$15,345		\$0			\$15,345
Medic/EMT 4	\$0		\$9,207			\$9,207
Medic/EMT 5	\$0		\$9,941			\$9,941
Medic/EMT 6	\$0		\$9,044			\$9,044
Medic/EMT 7	\$0		\$9,044			\$9,044
Medic/EMT 8	\$0		\$9,044			\$9,044
Medic/EMT 9	\$0		\$9,044			\$9,044
Medic/EMT 10	\$0		\$9,044			\$9,044
Medic/EMT 11	\$0		\$8,377			\$8,377
Medic/EMT 12	\$0		\$9,044			\$9,044
PERS - Out of Class Pay	\$1,480		\$0			\$1,480
<b>TOTAL</b>	<b>\$93,855</b>	<b>\$0</b>	<b>\$91,815</b>	<b>\$0</b>	<b>\$0</b>	<b>\$185,670</b>

Classic Safety Plan Rate: 20.640% PEPRA Safety Fire Plan: 12.780%

**Ambulance Transport**

**FY 2022-23**

**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	\$11,796	\$516	\$80	\$120	\$200	\$12,712
Engineer Medic/EMT 2	\$23,604	\$1,008	\$156	\$120	\$200	\$25,088
Engineer Medic/EMT 3	\$23,604	\$1,008	\$156	\$120	\$200	\$25,088
Medic/EMT 1	\$23,604	\$1,008	\$156	\$120	\$200	\$25,088
Medic/EMT 2	\$11,796	\$516	\$80	\$120	\$200	\$12,712
Medic/EMT 3	\$30,664	\$1,740	\$252	\$120	\$200	\$32,976
Medic/EMT 4	\$23,604	\$516	\$80	\$120	\$200	\$24,520
Medic/EMT 5	\$30,664	\$1,740	\$252	\$120	\$200	\$32,976
Medic/EMT 6	\$30,664	\$1,740	\$252	\$120	\$200	\$32,976
Medic/EMT 7	\$30,664	\$1,740	\$252	\$120	\$200	\$32,976
Medic/EMT 8	\$30,664	\$1,740	\$252	\$120	\$200	\$32,976
Medic/EMT 9	\$30,664	\$1,740	\$252	\$120	\$200	\$32,976
Medic/EMT 10	\$30,664	\$1,740	\$252	\$120	\$200	\$32,976
Medic/EMT 11	\$11,796	\$516	\$80	\$120	\$200	\$12,712
Medic/EMT 12	\$30,664	\$1,740	\$252	\$120	\$200	\$32,976
<b>TOTAL</b>	<b>\$375,116</b>	<b>\$19,008</b>	<b>\$2,804</b>	<b>\$1,800</b>	<b>\$3,000</b>	<b>\$401,728</b>

**UNIFORM ALLOWANCE**

ACCOUNT 5001.3.062

ACCOUNT 5001.3.062	Uniform Allowance					Total
	A					
Engineer Medic/EMT (3)	\$600					\$600
Medic/EMT (12)	\$2,400					\$2,400
						\$0
<b>TOTAL</b>	<b>\$3,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,000</b>
This is year includes payment for the final half of 2021-22. This account will be deleted after this fiscal year as each individual's hourly pay includes uniform purchase and care.						



## Ambulance Transport

FY 2022-23

## 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
<b>TOTALS</b>	<b>\$10,000</b>	<b>\$3,860</b>	<b>\$13,860</b>

## SAFETY EQUIPMENT

ACCOUNT 5111.3.115

ACCOUNT 5111.3.115				Total
	Operations	Structure	Wildland	
Gear Rack*	\$3,500			\$3,500
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
<b>TOTALS</b>	<b>\$3,500</b>	<b>\$750</b>	<b>\$1,500</b>	<b>\$5,750</b>

## COMMUNICATIONS - RADIOS

ACCOUNT 5111.3.121

ACCOUNT 5111.3.124	Purchase	Batteries	Repairs	Total
<b>RADIOS:</b>				\$0
Mobile UHF Radio			\$500	\$500
Base Station Radio			\$500	\$500
Portable		\$500	\$600	\$1,100
Headsets			\$600	\$600
Accessories	\$300			\$300
<b>PAGERS and accessories</b>	<b>\$500</b>			<b>\$500</b>
Code 3 Equipment			\$500	\$500
Contingencies			\$200	\$200
<b>TOTALS</b>	<b>\$800</b>	<b>\$500</b>	<b>\$2,900</b>	<b>\$4,200</b>

## Ambulance Transport

FY 2022-23

**MAINTENANCE - TRANSPORT UNITS**

ACCOUNT 5111.3.183

ACCOUNT 5111.3.183	M 437	M 433	M 431/2 2008 Ford	M-435 2012 F450 Amb	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
Contingency/Emergency	\$3,000	\$2,000	\$2,000	\$1,550	\$8,550
<b>TOTALS</b>	<b>\$10,000</b>	<b>\$8,200</b>	<b>\$2,500</b>	<b>\$10,550</b>	<b>\$31,250</b>

**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
Contingencies					\$0
<b>TOTALS</b>	<b>\$13,000</b>	<b>\$2,000</b>	<b>\$5,000</b>	<b>\$350</b>	<b>\$20,350</b>

**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
<b>TOTALS</b>	<b>\$40,035</b>		<b>\$2,100</b>	<b>\$945</b>	<b>\$43,080</b>

\*includes infectious control, disposable and IV supplies.

**PROFESSIONAL MEMBERSHIPS**

ACCOUNT 5111.3.221

ACCOUNT 5111.3.221		Station 3			TOTAL
					\$0
CFCA: EMS Section		\$150			\$150
Contingencies		\$0			\$0
<b>TOTALS</b>		<b>\$150</b>			<b>\$150</b>

## Ambulance Transport

FY 2022-23

## COMMUNICATIONS - Telephone

ACCOUNT 5111.3.124

ACCOUNT 5111.3.124	Telephone Service	Cellular Service	Other	TOTAL
Telephone Service	\$5,000			\$5,000
Cellular Phone Service		\$5,000		\$5,000
Contingencies			\$0	\$0
<b>TOTALS</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$10,000</b>

## FOOD

ACCOUNT 5111.3.131

ACCOUNT 5111.3.131	Staff	Training Meetings	EMS Meetings	TOTAL
				\$0
Meals/Refreshments	\$100	\$200	\$500	\$800
<b>TOTAL</b>	<b>\$100</b>	<b>\$200</b>	<b>\$500</b>	<b>\$800</b>

## 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
<b>TOTAL</b>	<b>\$4,000</b>	<b>\$1,000</b>	<b>\$2,500</b>	<b>\$1,000</b>	<b>\$8,500</b>

## INSURANCE - PROPERTY, LIABILITY

ACCOUNT 5111.3.151

ACCOUNT 5111.3.151	Insurance	TOTAL
Annual Premium - Fire Agencies Insurance Risk Authority (FAIRA) (JPA of Fire Districts Association of California)	\$27,535	\$27,535

## 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	\$32,735	\$5,998	\$11,618	\$50,351
Less Credit Incentive Program Discount	(\$2,619)	(\$480)	(\$933)	(\$4,032)
<b>TOTAL</b>	<b>\$30,116</b>	<b>\$5,518</b>	<b>\$10,685</b>	<b>\$46,319</b>

\*Experience Modification Factor

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

## Ambulance Transport

FY 2022-23

## OFFICE EXPENSE

ACCOUNT 5111.3.241

ACCOUNT 5111.3.241	Supplies	Purchase	TOTAL
Misc. Office Supplies, Toner/Developer	\$500		\$500
File Cabinets/Storage Cabinets	\$500		\$500
Requisitions / Business Cards	\$300		\$300
EQUIPMENT: Laptop Computer / Printer/Fax		\$3,000	\$3,000
Information Management: Software			\$0
Contingencies	\$500		\$500
<b>TOTALS</b>	<b>\$1,800</b>	<b>\$3,000</b>	<b>\$4,800</b>

## OFFICE EXPENSE - Copies

ACCOUNT 5111.3.245

ACCOUNT 5111.3.245	Maintenance Agreement		TOTAL
Copier Maintenance Fee	\$860		\$860
Contingencies			\$0
<b>TOTALS</b>	<b>\$860</b>	<b>\$0</b>	<b>\$860</b>

## PROFESSIONAL SERVICES

ACCOUNT 5111.3.271

ACCOUNT 5111.3.271	Audit	Ambulance	TOTAL
IGT Consultation		\$10,000	\$10,000
MVEMSA Annual Emergency Transport Fee		\$4,144	\$4,144
EMS Dispatch Fee - Calaveras Co Sheriff's Office		\$24,000	\$24,000
Transport Billing Service		\$29,790	\$29,790
Audit	\$2,000		\$2,000
<b>TOTAL</b>	<b>\$2,000</b>	<b>\$67,934</b>	<b>\$69,934</b>

## SMALL TOOLS / ALS EQUIPMENT

ACCOUNT 5111.3.401

ACCOUNT 5111.3.401	Purchase	Maintenance	Batteries/ Chargers	TOTAL
Monitor/Defibrillator		\$1,100	\$900	\$2,000
CO2 Monitor		\$200	\$200	\$400
Suction Units		\$100	\$25	\$125
Pulse Oximeters, Layrngoscopes	\$25	\$50		\$75
Gurney Maintenance		\$1,000		\$1,000
Testing Calibration		\$1,300		\$1,300
Medical Boxes/Cases/Bags	\$350	\$250		\$600
Contingencies	\$500	\$1,050		\$1,550
<b>TOTALS</b>	<b>\$875</b>	<b>\$5,050</b>	<b>\$1,125</b>	<b>\$7,050</b>

## Ambulance Transport

FY 2022-23

**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		\$1,650		\$1,650
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
<b>TOTALS</b>	<b>\$550</b>	<b>\$2,650</b>	<b>\$7,250</b>	<b>\$10,450</b>

**HEALTH MAINTENANCE - SPECIAL DIST. EXPENSE**

ACCOUNT 5111.3.412

ACCOUNT 5111.3.411	Employees	Purchase		TOTAL
Physicals	\$10,000			\$10,000
Immunization Baseline	\$10,000			\$10,000
Health & Wellness / Physical Training		\$3,100		\$3,100
<b>TOTALS</b>	<b>\$20,000</b>	<b>\$3,100</b>	<b>\$0</b>	<b>\$23,100</b>

**SPECIAL DISTRICT EXPENSE**

ACCOUNT 5111.3.413

ACCOUNT 5111.3.413	Station 3	Ambulance		TOTAL
GEMT Administrative Fee		\$3,800		\$3,800
				\$0
<b>TOTALS</b>	<b>\$0</b>	<b>\$3,800</b>	<b>\$0</b>	<b>\$3,800</b>

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
<b>TOTALS</b>	<b>\$1,600</b>	<b>\$10,400</b>	<b>\$0</b>	<b>\$12,000</b>

## Ambulance Transport

FY 2022-23

## 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	\$22,000				\$22,000
TOTALS	\$22,000		\$0		\$22,000

## UTILITIES - WATER/SEWER

ACCOUNT 5111.3.501

ACCOUNT 5111.3.501	Sta. 1	Sta. 2	Sta. 3	Sta. 4	TOTAL
Water	\$3,800	\$515	\$1,200	\$300	\$0 \$5,815
TOTALS	\$3,800	\$515	\$1,200	\$300	\$5,815

## UTILITIES - ELECTRICAL

ACCOUNT 5111.3.504

ACCOUNT 5111.3.504	Sta. 1	Sta. 2	Sta. 3	Sta. 4	TOTAL
Electricity	\$4,000	\$500	\$2,000	\$300	\$0 \$6,800
TOTALS	\$4,000	\$500	\$2,000	\$300	\$6,800

## UTILITIES - PROPANE

ACCOUNT 5111.3.505

ACCOUNT 5111.3.505	Sta. 1	Sta. 2	Sta. 3	Sta. 4	TOTAL
Propane	\$6,000	\$2,000	\$4,000	\$1,000	\$13,000
TOTALS	\$6,000	\$2,000	\$4,000	\$1,000	\$13,000

## Ambulance Transport

FY 2022-23

**SPECIAL DISTRICT EXPENSE****Special Tax Handling Fee**

ACCOUNT 5411 A

	Fee (A)	Fee (S)	TOTAL
County Auditor Special Tax Handling Fee (1%) Special Tax Handling Fee (1%)	\$8,305	\$14,411	\$8,305 \$14,411
<b>TOTAL</b>	<b>\$8,305</b>	<b>\$14,411</b>	<b>\$22,716</b>

**Refunds**

ACCOUNT 5612 A

	Transport Overpayments	GEMT QAF	TOTAL
Refund Overpayment Refund	\$5,000	\$8,000	\$5,000 \$8,000
<b>TOTAL</b>	<b>\$5,000</b>	<b>\$8,000</b>	<b>\$13,000</b>

**STRUCTURES**

ACCOUNT 5640 A

	Station 3		TOTAL
Property Purchase	\$0		\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**EQUIPMENT**

ACCOUNT 5701 A

	Vehicle	Equipment	Station	TOTAL
Ambulance *	\$260,000 (IGT)			\$0 \$260,000
CPR Compression Tool* (AFG)		\$34,000		\$34,000
AED*		\$16,000		\$16,000
Stair Chair*		\$4,000		\$4,000
<b>TOTALS</b>	<b>\$260,000</b>	<b>\$54,000</b>	<b>\$0</b>	<b>\$314,000</b>

# Appropriations (Gann) Limit Calculations Ebbetts Pass Fire District 2022-23

Previous Year (2021-22) Appropriations Limit	\$3,291,045
Adjustment Factor ( $-0.39+100/100$ )( $7.55+100/100$ ) [population factor times inflation factor]	1.07131
Calculated 2022-23 Appropriations Limit	\$3,525,715
Plus increase amount allowed by Measure A May 2019	\$1,441,137
<b>TOTAL 2022-23 Appropriations Limit</b>	<b>\$4,966,852</b>

## 2022-23 Estimated Appropriations Subject to Limitation

### Estimated Proceeds of Taxes

Property Taxes-Current Secured	4010	\$2,435,797
Unitary Tax	4015	\$62,824
Supplemental Taxes - Current Secured	4017	\$40,784
Property Taxes - Current Unsecured	4020	\$23,859
Supplemental Taxes-Current Unsecured	4027	\$2,357
Prior Year Taxes	4040	\$3,409
Transient Occupancy Taxes (TOT)	4072	\$75,000
State Aid Public Safety (Prop 172)	4472	\$33,000
Special Tax - Paramedic Engine	4077P	\$362,883
Special Tax - Station 3 Ambulance	4077A	\$830,503
Special Tax - Supplement ALS Programs	4077S	\$1,441,137

Total Estimated Proceeds of Taxes \$5,311,553

### 2022-23 Estimated Excluded Expenditures

#### Court-Ordered Mandates

:FLSA -Regular Overtime	\$52,282
:FLSA -Overtime	\$146,667
:	

#### Federal Mandates:

:Worker's Comp - SDRMA	\$108,528
:Medicare	
:	

#### Qualified Capital Outlays

: Ambulance	\$260,000
: Fire engine - year 2	\$92,592
:	\$105,000

#### Qualified Debt Service

: Station 1 Loan Payment	\$211,698
:	

Less Total Excludable Estimated Expenditures (\$976,767)

Appropriations Subject to Limitation \$4,334,786

Current Year Appropriations Limit \$4,966,852

**Over/(Under) Limit (\$632,065)**



# 2022-23 Estimated Excluded Expenditures Worksheet

Overtime Estimate                      440,000 divided by 3 =                      146,667

Qualified Capital Outlays    Estimated:    FY Paid

1)

5701A - Ambulance	\$260,000	
5701F - Loader	\$130,000	

	_____	_____
	390,000	<u>0</u>

2)

<b>5701F - 2022 Fire Engine</b>		
Lease Purchase Payment	\$92,592	

TOTAL	_____	
	\$92,592	