

# Ebbetts Pass Fire District

## BOARD OF DIRECTORS NOTICE OF REGULAR MEETING

9:00 A.M. Tuesday, April 21, 2026  
1037 Blagen Road, Arnold

Members of the public may participate in the meeting in person or by utilizing Zoom Meetings.

TO JOIN THE MEETING: [Click here to join the video meeting.](#)

Zoom.us Meeting ID: 837 7737 8810 Passcode: 786662

### MEMBERS OF THE BOARD

Jon Vattuone, President    Denny Clemens, Secretary  
Mike Barr                  Jon Dashner                  J. Scott McKinney

### Concerning Public Comment

Please Note: The Board of Directors offers the opportunity for the public to speak to specific agenda items during the time that agenda item is discussed by the Board. The Board also allows an opportunity for the public to speak on non-agenda items during "public comments" prior to the conclusion of the meeting. The Board may not make any decision related to non-agendized items until the next Board meeting.

## AGENDA

1. **Call to Order, Flag Salute, Roll Call**
2. **Public Appearances/Comment:** The Board will hear public comment on any agendized or non-agendized item. The Board may discuss public comment but may not take action.
3. **Consent Items:** Board action limited to discussion and approval of:
  - 3.1. Minutes: 3/17/26
  - 3.2. Acceptance of March 2026 Checks Listings and Authorize to File for Audit
4. **Committee Reports:** The Board will discuss the status of the following matters. The Board may take action on recommendations and/or give direction to staff or committee members related to follow-up on specific matters addressed by the committee.
  - 4.1. **Finance Committee** (Directors Clemens & Vattuone)
    - 4.1.1. **Preliminary Budget Fiscal Year 2026–2027:** Review the draft preliminary budget for approval to enter a 30–day public comment period
  - 4.2. **Personnel/Safety Committee** (Directors Barr & Clemens)
  - 4.3. **Fire Prevention Committee** (Directors McKinney & Vattuone)
  - 4.4. **Apparatus/Equipment Committee** (Directors Clemens & McKinney)
  - 4.5. **Sta. 3 Construction Committee** (Directors Barr / Alternate Clemens)

# NOTICE OF REGULAR MEETING – continued

April 21, 2026

5. **Scheduled Items:** The Board will discuss and take action on the specific items listed below.
  - 5.1. **2025 Consumer Price Index West Urban – Cost of Living Adjustment:** The Board shall review the annual Cost of Living Adjustment for Personnel Pay Schedule 2026-2027 for possible approval.
  - 5.2. **Personnel Pay Schedule 2026-2027:** The Board shall review the employees' group Pay Schedule 2026-2027 for possible approval.
  - 5.3. County of Calaveras Registrar of Voters: Notice of General District Election
    - 5.3.1. Ebbetts Pass Fire District Resolution No. 2026-1: Resolution Calling General District Election
  - 5.4. Pursuant to Government Code Section 54957(b)(1), Closed Session: Personnel Matter
    - 5.4.1. Return to Open Session: Report on actions taken
  - 5.5. **Ebbetts Pass Fire District Resolution No. 2026-2:** Resolution Determining that Engineer-EMT James Eaves is Entitled to an Industrial Disability Retirement.
  - 5.6. **Ebbetts Pass Fire District Resolution No. 2026-3:** Resolution Authorizing the Calaveras County Auditor's Office to make Appropriate Interclass Budget Transfers.
  - 5.7. **Selection of 115 Trust Financial Provider:** The Ebbetts Pass Finance Committee shall report and recommend a 115 Trust Financial Provider to the Board
  - 5.8. **Golden State Fire Apparatus:** Invoice for new fire engine pre-payment
6. **Reports:** The Board will hear reports on the following matters. The Board may discuss information contained in these reports.
  - 6.1. Administrative Report
  - 6.2. Legislative Report
  - 6.3. Administrative – EMS
7. **Comments, Questions, and Consideration:** The Board will entertain comments and questions from the following individuals or representatives. The Board may discuss these comments or questions on these items but may not take action.
  - 7.1. Board Members
  - 7.2. Firefighters' Association
  - 7.3. Employees' Group
  - 7.4. Public Comments
8. **Adjournment of Regular Meeting**

**ADMINISTRATIVE STAFF:**

Michael Johnson, Fire Chief

Cheryl Howard, Secretary



- 4.1.1. Recommendation for New Fire Station Financial Advisory Representation  
Mr. Clemens made a motion to use the Ridgeline Municipal Strategies, LLC, for the new fire station financial advisory representative. Mr. McKinney seconded; motion passed 4-0 (AYES: Clemens, Dashner, McKinney, Vattuone; ABSENT: Barr).
- 4.2. Personnel/Safety Committee (Directors Clemens & Barr)  
Chief Johnson reported Alex Stoltman had start in February. He also noted there had not been any injuries even during the storms. Chief Johnson noted he planned to announce the part-time fire prevention position opening with a goal of replacement of Joan Lark in July.
- 4.3. Fire Prevention Committee (Directors McKinney & Vattuone)  
Chief Johnson reported that Joan Lark had scheduled this year's Lot Cleaner's Meeting for April 14<sup>th</sup>. He was working with Martha Rubin for the Firewise Safety Day in May.
- 4.4. Apparatus/Equipment Committee (Directors McKinney & Clemens)  
Chief Johnson reported that Aaron Downing had heard the engine should be on the manufacturing line soon with expectation of arrival in late summer or early fall.
- 4.5. Station 3 Construction Committee (Directors Barr & Alternate Clemens)  
Chief Johnson noted some recent changes being worked on at the Canyon View Drive station by the on-duty crews.

Mike Barr arrived approximately 10:15.

## 5. Scheduled Items

- 5.1. **CLOSED SESSION:** Conference with Legal Counsel (Government Code Section § 54956.9, § 54957) regarding Pending Litigation.  
5.1.1. **CLOSED SESSION:** Return to normal session – Board report on action taken.  
Upon return to open session, Mr. Vattuone reported that the Board had decided to go with Baron & Budd for class action litigation regarding fire apparatus.
- 5.2. Request for Qualifications for Project Management Services  
Chief Johnson reported that only one response had been received to the Request for Qualifications (RFQ). He briefly reviewed where the RFQ had been distributed including circulation through the Calaveras County Building Department. Mr. Clemens made a motion to go with Capital Project Management. Mr. Barr seconded; motion passed unanimously (AYES: Barr, Clemens, Dashner, McKinney, Vattuone).
- 5.3. Letter of Interest to Dept. of Health Care Services: IGT 2025 Voluntary Rate Range  
Chief Johnson reported that the IGT amounts for the upcoming year should be greater than this fiscal year and that he had included this letter for the Board's information.

- 5.4. Auditor-Controller District Signature Authorization for Payroll-Related Expenditures  
Cheryl Howard noted that this was for payroll-related expenditures only. Mr. Barr made a motion to approve the District Signature Authorization for Payroll-Related Expenditures which authorized Andrea Ramirez, Erin Felby and Cheryl Howard to sign claim transmittals. Mr. Dashner seconded; motion passed unanimously (AYES: Barr, Clemens, Dashner, McKinney, Vattuone).
- 5.5. Brown Act 2026: Annual Updated Brown Act Manual for Elected Officials  
Chief Johnson reported that the Brown Act Manual had been distributed with February's agenda even though the meeting had been cancelled due to the snowstorms.
- 5.6. Policy 6092 Personnel: Nepotism – 2025 Draft  
Mr. Barr made a motion to adopt Policy 6092 Personnel: Nepotism. Mr. Dashner seconded; motion passed 4-0 (AYES: Barr, Clemens, Dashner, McKinney, Vattuone).
- 5.7. California Special Districts Association: Legislative Days April 7-8, 2026  
Chief Johnson reported that the information was included for the Board's information if anyone was interested in attending.
- 5.8. Letter of Appreciation: Snowstorm Rescue  
Chief Johnson reported that there had been a lot of informal appreciation from the members of the public and he had included this letter for the Board's information.
- 5.9. SDRMA Spring Education Day March 18th  
Chief Johnson noted that this was a reminder for the following day for those attending the event.

## 6. REPORTS

- 6.1. Administrative Report  
Chief Johnson reported on the storm response in February noting that District personnel had worked with PG&E, Calaveras County and CalOES personnel. He noted that there had been over \$60,000 in expenditures in support of personnel through meals and vehicle repairs in addition to the Calaveras County pre-position piece to gain additional personnel to help out District residents and visitors.
- 6.2. Legislative Report  
Chief Johnson noted the County was discussing moving OES under the Sheriff's Office and the Calaveras Fire JPA was actively watching this activity.
- 6.3. Administrative - EMS  
Chief Johnson explained the transition to the NERIS.

**7. COMMENTS, QUESTIONS, CONSIDERATIONS****7.1. Board Members**

Mr. Clemens noted his pride in the line personnel and management in their handling of the storm response.

**7.2. Firefighters Association**

Alex Baker reported the Association had hosted the Burn Foundation kids for breakfast and dinner. Glenn Verkerk reported there were again changes for the servers with a need to renew their certifications.

**7.3. Employees' Group**

None

**7.4. Public Comments**

None

**8. ADJOURNMENT**

Mr. McKinney made a motion to adjourn. Mr. Barr seconded; motion passed 5-0 (AYES: Barr, Clemens, Dashner, McKinney, Vattuone). 10:18 A.M.

Respectfully submitted,

Cheryl Howard  
District Secretary

**County of Calaveras  
General Ledger Summary  
Balance Sheet Accounts  
As of 3/31/2026**

**Fund 2290 Ebbetts Pass Fire**

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	22900000 5,429,700.92
1007	Outstanding Checks	22900000 (65,706.67)
1016	Imprest Cash	22900000 17,575.37
Total Assets		\$5,381,569.62
<u>Liabilities</u>		
2009	Sales Tax Payable	22900010 15.64
2091	Accts Payable - Statedated Cks	22900010 4,614.29
Total Liabilities		\$4,629.93
<u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	22900000 6,857,316.25
3043	Reserve for Imprest Cash	22900000 17,575.37
Total Fund Balance		\$6,874,891.62
Year-to-Date Revenues		\$4,802,052.87
Year-to-Date Expenditures		\$6,300,004.80
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
Total Fund Equity		\$5,376,939.69
Total Liabilities and Fund Equity		\$5,381,569.62

**County of Calaveras  
General Ledger Summary  
Balance Sheet Accounts  
As of 3/31/2026**

**Fund 2295 Ebbetts Pass Fire Measure A**

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	455,788.72
1007	Outstanding Checks	(6,973.00)
Total Assets		\$448,815.72
 <u>Liabilities</u>		
Total Liabilities		\$0.00
 <u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	592.32
3040	Reserve - General	27,659.81
3002	Fund Bal Unreserv/Undesign	0.00
3040	Reserve - General	0.00
Total Fund Balance		\$28,252.13
Year-to-Date Revenues		\$873,689.21
Year-to-Date Expenditures		\$453,125.62
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
Total Fund Equity		\$448,815.72
Total Liabilities and Fund Equity		\$448,815.72

## FIRE OPERATIONS ACCOUNT SUMMARY SHEET - MAR 2026

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
<b>SALARIES &amp; BENEFITS</b>	<b>5001</b>					
Salaries/Wages	-1.001	1,503,623	<b>113,629.23</b>	1,097,947.50	405,675.50	73%
Extra Hire	-1.002	10,000	<b>0.00</b>	9,994.15	5.85	100%
Extra Hire - Intern	-1.003	46,506	<b>4,540.62</b>	31,416.41	15,089.59	68%
ST/TF FF Payments	-1.004	50,000	<b>739.60</b>	56,462.33	(6,462.33)	113%
Volunteer FF Relief	-1.005	40,000	<b>507.29</b>	20,971.80	19,028.20	52%
Retirement-UAL	-1.049	196,011	<b>0.00</b>	189,871.76	6,139.24	97%
Retirement	-1.050	267,043	<b>19,094.50</b>	168,695.47	98,347.53	63%
Group Insurance	-1.055	294,000	<b>22,013.40</b>	202,257.16	91,742.84	69%
<b>SERVICES &amp; SUPPLIES</b>	<b>5111</b>					
Safety Clothing	-1.111	11,690	<b>655.88</b>	4,179.26	7,510.74	36%
Safety Equipment	-1.115	8,250	<b>80.62</b>	1,971.03	6,278.97	24%
Communications-Radios	-1.121	9,510	<b>1,123.22</b>	12,124.31	(2,614.31)	127%
Communications-Phone	-1.124	14,000	<b>819.67</b>	10,011.38	3,988.62	72%
Food - Fire Line Meals	-1.131	800	<b>1,971.37</b>	2,379.87	(1,579.87)	297%
Housekeeping	-1.141	8,500	<b>1,444.41</b>	9,199.73	(699.73)	108%
Insurance-Prop/Liability	-1.151	53,500	<b>0.00</b>	53,500.00	-	100%
Insurance-Workers Comp	-1.153	125,350	<b>0.00</b>	104,560.54	20,789.46	83%
Maintenance-Apparatus	-1.181	59,000	<b>1,281.64</b>	98,767.79	(39,767.79)	167%
Maintenance-Utilities	-1.182	10,000	<b>606.07</b>	11,730.31	(1,730.31)	117%
Building Maintenance	-1.201	112,080	<b>1,273.30</b>	52,286.44	59,793.56	47%
Membership	-1.221	10,715	<b>225.00</b>	10,315.00	400.00	96%
Office Expense	-1.241	5,000	<b>239.39</b>	4,764.33	235.67	95%
Office Expense-Postage	-1.243	1,000	<b>0.00</b>	556.59	443.41	56%
Office Expense-Copies	-1.245	400	<b>32.25</b>	300.87	99.13	75%
Professional Services	-1.271	32,700	<b>0.00</b>	11,392.04	21,307.96	35%
Small Tools/FF Equipment	-1.401	16,100	<b>301.75</b>	16,311.40	(211.40)	101%
Small Tools-Hose/SCBA	-1.402	10,600	<b>0.00</b>	2,358.46	8,241.54	22%
Special District Expense	-1.411	26,650	<b>1,518.62</b>	20,005.47	6,644.53	75%
SDE--Health Maintenance	-1.412	31,100	<b>100.00</b>	29,009.91	2,090.09	93%
Training	-1.422	20,200	<b>296.50</b>	3,248.27	16,951.73	16%
Travel/Education	-1.478	9,000	<b>0.00</b>	716.33	8,283.67	8%
Transportation Fuel	-1.480	27,700	<b>4,747.58</b>	23,381.18	4,318.82	84%
Utilities - Water/Sewer	-1.501	6,500	<b>1,225.04</b>	6,085.82	414.18	94%
Utilities - Electrical	-1.504	15,650	<b>897.22</b>	8,674.68	6,975.32	55%
Utilities - Propane	-1.505	18,360	<b>1,924.33</b>	8,704.31	9,655.69	47%
LAFCO Fee	<b>5627</b>	5,386	<b>0.00</b>	0.00	5,386.00	0%
<b>FIXED ASSETS</b>						
Building Fund: Structures	<b>5640</b>	286,869	<b>0.00</b>	259,232.44	27,636.56	90%
Equipment	<b>5701</b>	193,092	<b>1,441.56</b>	160,505.21	32,586.79	
<b>Fire Operation Fund Totals</b>		<b>3,536,885</b>	<b>182,730.06</b>	<b>2,703,889.55</b>	<b>832,995.45</b>	<b>76%</b>

## CHECKS ISSUED LISTING

### Fire Operations

March 2026

Check No.	PAID TO	PURPOSE	AMOUNT
<b>5001.1.001: SALARIES</b>			
34000, 34133	Payroll / Statutory Elective Withholding		\$102,496.61
34000, 34133	Paychex Fee	employer cost	\$289.39
1170980, 1171672	PARS	EE withholding	\$97.49
34001, 34134	EPFF Local #3581	dues and meals withholding	\$812.50
34259	CalPERS	EE portion; ER paid EE portion	\$9,933.24
<b>5001.1.002: EXTRA HIRE</b>			<i>none issued</i>
<b>5001.1.003: EXTRA HIRE - SPECIAL</b>			
34000, 34133	Payroll / Statutory Elective Withholding		\$4,205.86
1170980, 1171672	PARS	EE withholding	\$334.76
<b>5001.1.004: Expenditure: ST/TF Firefighter Payment</b>			
1172130	Richard Lokey	Feb Storms	\$739.60
<b>5001.1.005: Expenditure: Volunteer Firefighter Payment</b>			
1171708	PARS	trust administration	\$507.29
<b>5001.1.049: RETIREMENT UAL PREPAYMENT &amp; LOAN</b>			<i>none issued</i>
<b>5001.1.050: RETIREMENT (PERS)</b>			
34259	CalPERS	Employer Portion	\$19,094.50
<b>5001.1.055: GROUP INSURANCE</b>			
34000, 34133	Supplemental Life Premium Withholding		(\$115.88)
1171699	Fire Risk Management Services	vision/dental/life ins premium	\$1,272.88
1171704	LV FF Health & Welfare Trust	medical premium	\$1,574.00
1172184	IAFF Health & Wellness Trust	medical insurance premium	\$19,282.40
<b>5111.1.111: SAFETY CLOTHING</b>			
1171565	Black Diamond Graphics	uniform shirts	\$655.88
<b>5111.1.115: SAFETY EQUIPMENT</b>			
1171575	US Bank	smoke tube fit testing	\$80.62
<b>5111.1.121: COMMUNICATIONS: RADIOS</b>			

## CHECKS ISSUED LISTING

### Fire Operations

March 2026

Check No.	PAID TO	PURPOSE	AMOUNT
1171567	Columbia Communications	microphone extension cable, radio c	\$1,098.22
1171575	US Bank: Starlink	satellite internet connection	\$25.00
<b>5111.1.124: COMMUNICATIONS: TELEPHONE</b>			
1171568	Comcast	phone/internet	\$133.42
1171709	T4 Technology Solutions	monthly phone service	\$421.20
1172180	Verizon Business	cell phones	\$174.10
1172181	Comcast	phone/internet - Sta.2	\$90.95
<b>5111.1.131: FOOD/FIRE LINE MEALS</b>			
1171575	US Bank	Feb storm meals	\$1,971.37
<b>5111.1.141: HOUSEHOLD EXPENSE</b>			
1171710	Vestis	rag/coverall servicing	\$203.07
1172125	CA Waste Recovery	trash disposal	\$180.09
1172127	El Dorado Septic Service	Sta.3 portable toilet rental	\$275.00
1172132	US Foods	sponges, tri fold paper towels	\$545.31
1172133	Vestis	rag/coverall servicing	\$162.46
1172182	El Dorado Septic Service	Sta.3 portable toilet rental	\$78.48
<b>5111.1.151: INSURANCE: PROPERTY/LIABILITY</b>			
			<i>none issued</i>
<b>5111.1.153: INSURANCE: WORKER'S COMPENSATION</b>			
			<i>none issued</i>
<b>5111.1.181: MAINTENANCE: APPARATUS</b>			
1171571	Pape Machinery John Deere	U6008 gas cap and key	\$203.63
1171575	US Bank	voltage regulator	\$92.54
1171700	Delta Truck Center	DEF	\$46.61
1171703	John Deere Pape Machinery	6008 spring locking	\$15.83
1172122	Autosmith	U1006 labor to repair part due to str	\$159.96
1172130	Richard Lokey	U6008 tube grease	\$95.00
1172130	Richard Lokey	U1009 oil sample sent off for gear b	\$237.50
1172130	Richard Lokey	U1006 headlight assembly and plas	\$285.00
1172131	O'Reilly Auto Parts	U6001 Battery, core charge, battery	\$145.57
<b>5111.1.182: MAINTENANCE: UTILITIES</b>			
1171573	O'Reilly Auto Parts	U3015 Air control valve ignition sylir	\$142.71
1171573	O'Reilly Auto Parts	UTV 435 ignition key and cylinder lc	\$6.30
1171695	Arnold AutoParts	U3015 relays	\$172.06

## CHECKS ISSUED LISTING

### Fire Operations

March 2026

Check No.	PAID TO	PURPOSE	AMOUNT
1172130	Richard Lokey	U3018 pop out dent	\$285.00
<b>5111.1.201: BUILDING &amp; GROUNDS MAINTENANCE</b>			
1171569	Ebbetts Pass Lumber Co	various repair & maintenance suppl	\$33.07
1171575	US Bank	batteries, LED light conversion bbq	\$147.17
111696	Alcal Glass & Supply	self drill screw, crimper	\$24.82
1171697	Cummins	gnerator repair	\$1,068.24
<b>5111.1.211: EMERGENCY CARE</b>			<i>none issued</i>
<b>5111.1.221: MEMBERSHIPS/SUBSCRIPTIONS</b>			
1171575	US Bank	NFPA Membership	\$225.00
<b>5111.1.241: OFFICE EXPENSE: SUPPLIES</b>			
1171575	US Bank	copy paper, label maker tape, in car	\$239.39
<b>5111.1.243: OFFICE EXPENSE: POSTAGE</b>			
	JE Calaveras Co.	checks postage	
<b>5111.1.245: OFFICE EXPENSE: COPIES</b>			
1171707	Power Business Technologies	copier maintenance	\$32.25
<b>5111.1.271: PROFESSIONAL SERVICES</b>			<i>none issued</i>
<b>5111.1.401: SMALL TOOLS/FF EQUIPMENT</b>			
1171569	Ebbetts Pass Lumber Co	pliers, adapter, volt tester, grill brusl	\$99.54
1172129	LN Curtis	battery for stream light	\$150.98
1172185	JC Power Equipment	repair chainsaw	\$51.23
<b>5111.1.402: SMALL TOOLS: HOSE / SCBA</b>			<i>none issued</i>
<b>5111.1.411: SPECIAL DISTRICT EXPENSE</b>			
1171575	US Bank	NFPA Membership	\$201.06
1171575	US Bank: SAMBA	EPN program	\$60.56
1171702	Image Trend	Annual Fire / EMS reporting	\$1,225.00
1172123	CA Dept of Justice	fingerprint check	\$32.00
<b>5111.1.412: SPECIAL DISTRICT EXPENSE: HEALTH MAINTENANCE</b>			

## CHECKS ISSUED LISTING

### Fire Operations

March 2026

Check No.	PAID TO	PURPOSE	AMOUNT
	1171575 US Bank	DOT Physical R.Hendrix	\$100.00
<b>5111.1.422: TRAINING</b>			
	1171569 Ebbetts Pass Lumber Co	various burn props	\$46.50
	1171575 US Bank	Paramedic Reaccreditation	\$250.00
<b>5111.1.478: TRAVEL/EDUCATION/TRAINING</b>			<i>none issued</i>
<b>5111.1.480: TRANSPORTATION FUEL</b>			
	1171570 Hunt & Sons, Inc	diesel	\$2,574.60
	1171575 US Bank	gas for UTV cans	\$45.01
	1172126 Ebbetts Pass Gas Service	unleaded	\$826.79
	1172183 Hunt & Sons, Inc	diesel	\$1,301.18
<b>5111.1.501: UTILITIES: WATER/SEWER</b>			
	1171566 CCWD	water/sewer	\$1,225.04
<b>5111.1.504: UTILITIES: ELECTRICITY</b>			
	JE CPPA	electricity	\$897.22
<b>5111.1.505: UTILITIES: PROPANE</b>			
1172126, 1171698	Ebbetts Pass Gas Service	propane	\$1,924.33
<b>5627 F: LAFCO Assessment</b>			<i>none issued</i>
<b>5640 F: STRUCTURES</b>			<i>none issued</i>
<b>5701 F: EQUIPMENT</b>			
	1171575 US Bank	custom wrap for U3025 Gladiato	\$1,441.56

## AMBULANCE PROGRAM ACCOUNT SUMMARY SHEET - March 2026

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
<b>SALARIES &amp; BENEFITS</b>	<b>5001</b>					
Salaries/Wages	-3.001	1,908,121	<b>128,674.87</b>	1,370,651.36	537,469.64	72%
Retirement-UAL	-3.049	119,300	<b>0.00</b>	119,296.12	3.88	100%
Retirement	-3.050	295,388	<b>19,347.80</b>	169,813.20	125,574.80	57%
Group Insurance	-3.055	640,127	<b>33,119.82</b>	350,344.10	289,782.90	55%
<b>SERVICES &amp; SUPPLIES</b>	<b>5111</b>					
Safety Clothing	-3.111	46,360	<b>655.88</b>	3,777.51	42,582.49	8%
Safety Equipment	-3.115	4,500	<b>80.62</b>	1,567.90	2,932.10	35%
Communications-Radios	-3.121	7,950	<b>1,123.21</b>	11,999.29	(4,049.29)	151%
Communications-Phone	-3.124	14,000	<b>819.68</b>	10,011.33	3,988.67	72%
Food - Fire Line Meals	-3.131	800	<b>1,971.37</b>	2,379.85	(1,579.85)	297%
Housekeeping	-3.141	8,500	<b>1,444.43</b>	9,199.81	(699.81)	108%
Insurance-Prop/Liability	-3.151	43,048	<b>0.00</b>	43,048.00	-	100%
Insurance-Workers Comp	-3.153	113,850	<b>0.00</b>	104,560.55	9,289.45	92%
Maintenance-Ambulances	-3.183	31,250	<b>753.36</b>	18,482.85	12,767.15	59%
Building Maintenance	-3.201	120,850	<b>1,273.29</b>	51,914.38	68,935.62	43%
Emergency Care/Rescue	-3.211	38,080	<b>4,702.75</b>	37,697.15	382.85	99%
Memberships	-3.221	150	<b>0.00</b>	150.00	-	100%
Office Expense	-3.241	4,300	<b>239.38</b>	4,764.30	(464.30)	111%
Office Expense - Copies	-3.245	400	<b>32.24</b>	300.85	99.15	75%
Professional Services	-3.271	87,100	<b>4,729.55</b>	52,363.06	34,736.94	60%
Small Tools/FF Equipment	-3.401	8,500	<b>301.73</b>	4,833.83	3,666.17	57%
Special District Expense	-3.411	24,200	<b>1,485.56</b>	23,447.20	752.80	97%
SDE--Health Maintenance	-3.412	43,100	<b>0.00</b>	28,077.64	15,022.36	65%
Training	-3.422	20,200	<b>250.00</b>	3,707.60	16,492.40	18%
Travel/Education	-3.478	4,500	<b>0.00</b>	716.34	3,783.66	16%
Transportation Fuel	-3.480	32,000	<b>3,946.49</b>	17,871.92	14,128.08	56%
Utilities - Water/Sewer	-3.501	6,500	<b>1,225.03</b>	6,085.81	414.19	94%
Utilities - Electrical	-3.504	15,650	<b>897.22</b>	8,674.68	6,975.32	55%
Utilities - Propane	-3.505	18,360	<b>1,924.33</b>	8,704.29	9,655.71	47%
Bank Charges	5403 A	-	<b>0.00</b>	0.00	-	
SPECIAL TAX HANDLING FEE	5411	24,544	<b>0.00</b>	49,199.09	(24,655.09)	200%
SDE DHCS IGT Pull-Down Deposit	5411		<b>0.00</b>	152,038.00	(152,038.00)	
REFUND OVERPAYMENT	5612	5,000	<b>0.00</b>	43,786.57	(38,786.57)	876%
Bad Debts (NSF checks)	5616	-	<b>0.00</b>	0.00	-	
<b>FIXED ASSETS</b>						
Building Fund: Structures	5640	153,420	<b>0.00</b>	153,383.84	36.16	
Equipment	5701	35,500	<b>0.00</b>	25,776.77	9,723.23	73%
<b>Ambulance Program Totals</b>		<b>3,875,548</b>	<b>208,998.61</b>	<b>2,888,625.19</b>	<b>986,922.81</b>	<b>75%</b>

## CHECKS ISSUED LISTING

**Ambulance Transport**

**March 2026**

Check No.	PAID TO	PURPOSE	AMOUNT
<b>5001.3.001: SALARIES</b>			
	34000, 34133	Payroll / Statutory Elective Withholding / Paychex Fee	\$112,703.01
1170980, 1171672	PARS	EE withholding	\$0.00
	34001, 34134	EPFF Local #3581 dues and meals withholding	\$1,858.44
	34259	CalPERS EE portion; ER paid EE portion	\$14,113.42
<b>5001.3.049: RETIREMENT UAL PREPAYMENT &amp; LOAN</b>			<i>none issued</i>
<b>5001.3.050: RETIREMENT (PERS)</b>			
	34259	CalPERS Employer Portion	\$19,347.80
<b>5001.3.055: GROUP INSURANCE</b>			
	34000, 34133	Supplemental Life Premium Withholding	(\$129.61)
	1171699	Fire Risk Management Service: dental/life insurance premium	\$1,995.74
	1172184	IAFF Health & Wellness Trust medical insurance premium	\$31,253.69
<b>5111.3.111: SAFETY CLOTHING</b>			
	1171565	Black Diamond Graphics uniform shirts	\$655.88
<b>5111.3.115: SAFETY EQUIPMENT</b>			
	1171575	US Bank smoke tube fit testing	\$80.62
<b>5111.3.121: COMMUNICATIONS: RADIOS</b>			
	1171567	Columbia Communications microphone extension cable, radio c	\$1,098.21
	1171575	US Bank: Starlink satellite internet connection	\$25.00
<b>5111.3.124: COMMUNICATIONS: TELEPHONE</b>			
	1171568	Comcast phone/internet	\$133.42
	1171709	T4 Technology Solutions monthly phone service	\$421.20
	1172180	Verizon Business cell phones	\$174.10
	1172181	Comcast phone/internet - Sta.2	\$90.96
<b>5111.3.131: FOOD/FIRE LINE MEALS</b>			
	1171575	US Bank Feb storm meals	\$1,971.37
<b>5111.3.141: HOUSEHOLD EXPENSE</b>			
	1171710	Vestis rag/coverall servicing	\$203.08

## CHECKS ISSUED LISTING

### Ambulance Transport

**March 2026**

Check No.	PAID TO	PURPOSE	AMOUNT
1172125	CA Waste Recovery	trash disposal	\$180.10
1172127	El Dorado Septic Service	Sta.3 portable toilet rental	\$275.00
1172132	US Foods	sponges, tri fold paper towels	\$545.31
1172133	Vestis	rag/coverall servicing	\$162.46
1172182	El Dorado Septic Service	Sta.3 portable toilet rental	\$78.48
<b>5111.3.151: INSURANCE: PROPERTY/LIABILITY</b>			<i>none issued</i>
<b>5111.3.153: INSURANCE: WORKER'S COMPENSATION</b>			<i>none issued</i>
<b>5111.3.183: MAINTENANCE: AMBULANCES</b>			
1171574	Arnold Tire	U3510/3511: mount tires, disposal f	660.00
1171700	Delta Truck Center	DEF	\$93.36
<b>5111.3.201: BUILDING &amp; GROUNDS MAINTENANCE</b>			
1171569	Ebbetts Pass Lumber Co	various repair & maintenance suppl	\$33.08
1171575	US Bank	batteries, LED light conversion bbq	\$147.16
1171696	Alcal Glass & Supply	self drill screw, crimper	\$24.82
1171697	Cummins	gnerator repair	\$1,068.23
<b>5111.3.211: EMERGENCY CARE</b>			
1171572	Life Assist Inc	medical supplies	\$1,097.16
1171706	National Medical Surgical	energix-B 20mcg/ml syringe	\$899.95
1171705	Life Assist Inc	medical supplies	\$775.48
1172128	Life Assist Inc	medical supplies	\$1,584.44
1172121	Airgas	oxygen	\$345.72
<b>5111.3.221: MEMBERSHIPS/SUBSCRIPTIONS</b>			<i>none issued</i>
<b>5111.3.241: OFFICE EXPENSE: SUPPLIES</b>			
1171575	US Bank	copy paper, label maker tape, in cai	\$239.38
<b>5111.3.245: OFFICE EXPENSE: COPIES</b>			
1171707	Power Business Technologies	copier maintenance	\$32.24
<b>5111.3.271: PROFESSIONAL SERVICES</b>			
1171701	Health Management Services	IGT consultation services	\$1,278.75
1171711	Wittman Enterprises,LLC	billing services	\$1,344.00
1172124	Calaveras Co Sheriff's Office	ambulance dispatch fee	\$2,106.80

## CHECKS ISSUED LISTING

### Ambulance Transport

**March 2026**

Check No.	PAID TO	PURPOSE	AMOUNT
<b>5111.3.401: SMALL TOOLS/FF EQUIPMENT</b>			
1171569	Ebbetts Pass Lumber Co	pliers, adapter, volt tester, grill brush	\$99.53
1172129	LN Curtis	battery for stream light	\$150.98
1172185	JC Power Equipment	repair chainsaw	\$51.22
<b>5111.3.411: SPECIAL DISTRICT EXPENSE</b>			
1171575	US Bank	NFPA Membership	\$201.00
1171575	US Bank: SAMBA	EPN program	\$60.56
1171702	Image Trend	Annual Fire / EMS reporting	\$1,225.00
<b>5111.3.412: SPECIAL DISTRICT EXPENSE: HEALTH MAINTENANCE</b>			<i>none issued</i>
<b>5111.3.413: SPECIAL DISTRICT EXPENSE: ADMINISTRATIVE FEE</b>			<i>none issued</i>
<b>5111.3.422: TRAINING</b>			
1171575	US Bank	Paramedic Reaccreditation	\$250.00
<b>5111.3.478: TRAVEL/EDUCATION/TRAINING</b>			<i>none issued</i>
<b>5111.3.480: TRANSPORTATION FUEL</b>			
1171570	Hunt & Sons, Inc	diesel	\$2,574.59
1171575	US Bank	gas for UTV cans	\$45.02
1172183	Hunt & Sons, Inc	diesel	\$1,326.88
<b>5111.3.501: UTILITIES: WATER/SEWER</b>			
1171566	CCWD	water/sewer	\$1,225.03
<b>5111.3.504: UTILITIES: ELECTRICITY</b>			
	JE CPPA	electricity	\$897.22
<b>5111.3.505: UTILITIES: PROPANE</b>			
1172126, 1171698	Ebbetts Pass Gas Service	propane	\$1,924.33
<b>5403 A: TREASURER'S ADMIN FEE</b>			<i>none issued</i>
<b>5411 A: SPECIAL TAX HANDLING FEE / PP-GEMT</b>			<i>none issued</i>
<b>5640 A: STRUCTURES</b>			<i>none issued</i>

# CHECKS ISSUED LISTING

**Ambulance Transport**

**March 2026**

Check No.	PAID TO	PURPOSE	AMOUNT
5701 A:	EQUIPMENT		<i>none issued</i>
5612 A:	REFUNDS		<i>none issued</i>

## ENGINE PARAMEDIC PROGRAM

### ACCOUNT SUMMARY SHEET

- MARCH 2026

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
<b>SALARIES &amp; BENEFITS</b>	<b>5001</b>					
Salaries/Wages	-2.001	448,000	<b>34,368.21</b>	298,443.85	149,556.15	67%
Retirement-UAL	-2.049	55,045	<b>0.00</b>	55,045.60	(0.60)	100%
Retirement	-2.050	95,000	<b>4,449.74</b>	48,183.36	46,816.64	51%
Group Insurance	-2.055	128,181	<b>9,355.77</b>	100,651.88	27,529.12	79%
<b>SERVICES &amp; SUPPLIES</b>	<b>5111</b>					
Insurance-Workers Comp	-2.153	12,650	<b>0.00</b>	12,650.00	-	100%
SPECIAL TAX HANDLING FEE	5411	3,634	<b>0.00</b>	1,816.89	1,817.11	50%
<b>Engine Paramedic Program Totals</b>		<b>742,510</b>	<b>48,173.72</b>	<b>516,791.58</b>	<b>225,718.42</b>	<b>70%</b>

### CHECKS ISSUED LISTING

#### Engine Paramedic

March 2026

Check No.	PAID TO	PURPOSE	AMOUNT
<b>5001.2.001: SALARIES</b>			
34000, 34133	Payroll / Statutory Elective Withholding / Paychex Fee		\$30,959.19
1170980, 1171672	PARS	EE withholding	\$0.00
34001, 34134	EPFF Local #3581	dues and meals withholding	\$384.02
34259	PERS	EE portion; ER paid EE portion	\$3,025.00
<b>5001.2.049: RETIREMENT UAL PREPAYMENT &amp; LOAN</b>			<i>none issued</i>
<b>5001.2.050: RETIREMENT (PERS)</b>			
34259	CalPERS	Employer Portion	\$4,449.74
<b>5001.2.055: GROUP INSURANCE</b>			
34000, 34133	Supplemental Life Premium Withholding		(\$18.08)
1171699	Fire Risk Management Services	vision/dental/life ins premium	\$496.85
1172184	IAFF Health & Wellness Trust	medical insurance premium	\$8,877.00
<b>5111.2.153: INSURANCE: WORKER'S COMPENSATION</b>			<i>none issued</i>
<b>5411 P: SPECIAL TAX HANDLING FEE</b>			<i>none issued</i>

## Citizen's Initiative Staffing Augmentation Program

ACCOUNT SUMMARY SHEET

- MARCH 2026

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
<b>SALARIES &amp; BENEFITS</b>	<b>5001</b>					
Salaries/Wages	-4.001	461,604	<b>78,956.66</b>	351,092.22	110,511.78	76%
Retirement-UAL	-4.049	-	<b>0.00</b>	6,141.60	(6,141.60)	
Retirement	-4.050	59,616	<b>4,950.84</b>	44,488.98	15,127.02	75%
Group Insurance	-4.055	127,581	<b>7,152.01</b>	77,227.09	50,353.91	61%
<b>SERVICES &amp; SUPPLIES</b>	<b>5111</b>					
Insurance-Workers Comp	-4.153	11,231	<b>0.00</b>	11,230.53	0.47	100%
Utility Maintenance	4.182	7,380	<b>0.00</b>	0.00	7,380.00	0%
<b>Citizen's Initiative Program Totals</b>		<b>667,412</b>	<b>91,059.51</b>	<b>490,180.42</b>	<b>177,231.58</b>	<b>73%</b>

### CHECKS ISSUED LISTING

#### Citizen's Initiative Staffing Augmentation March 2026

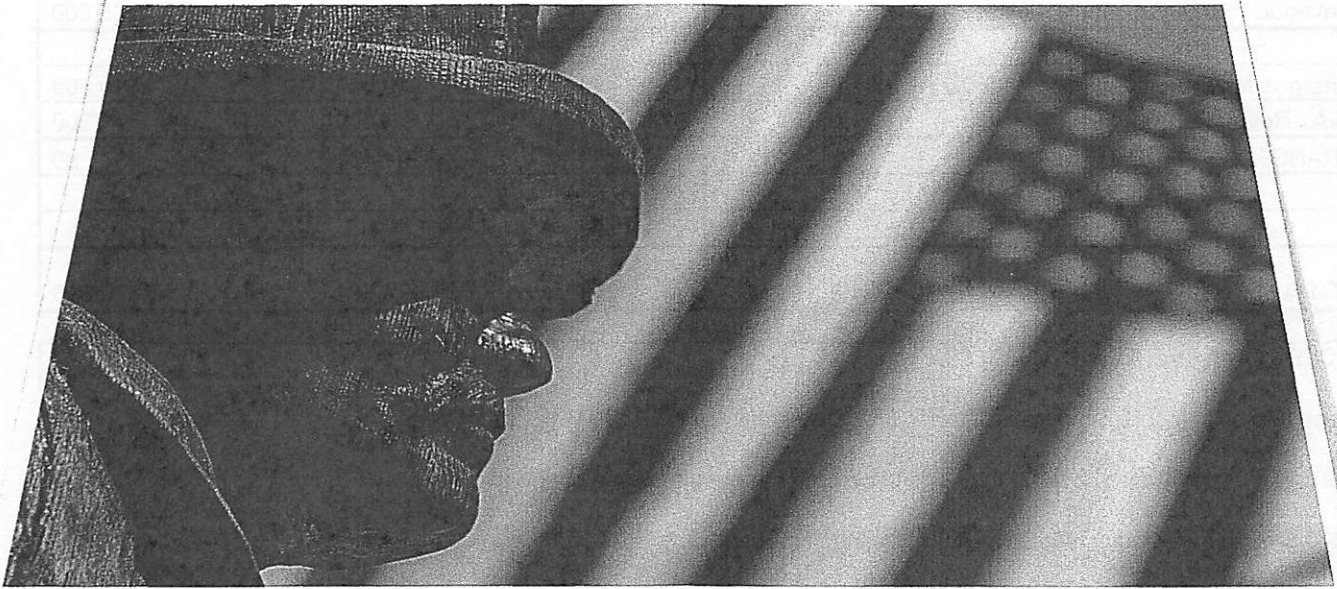
Check No.	PAID TO	PURPOSE	AMOUNT
<b>5001.4.001: SALARIES</b>			
	34000, 34133 Payroll / Statutory Elective Withholding / Paychex Fee		\$74,170.28
	1170980, 1171672 PARS	EE withholding	\$654.20
	34001, 34134 EPFF Local #3581	dues and meals withholding	\$695.04
	34259 PERS	EE portion; ER paid EE portion	\$3,437.14
<b>5001.4.049: RETIREMENT UAL PREPAYMENT &amp; LOAN</b> <span style="float: right;"><i>none issued</i></span>			
<b>5001.4.050: RETIREMENT (PERS)</b>			
	34259 CalPERS	Employer Portion	\$4,950.84
<b>5001.4.055: GROUP INSURANCE</b>			
	34000, 34133 Supplemental Life Premium Withholding		(\$56.03)
	1171699 Fire Risk Management Services	vision/dental/life ins premium	\$286.99
	1172184 IAFF Health & Wellness Trust	medical insurance premium	\$6,921.05
<b>5111.4.153: INSURANCE: WORKER'S COMPENSATION</b> <span style="float: right;"><i>none issued</i></span>			

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# EBBETTS PASS FIRE DISTRICT

## Preliminary Budget Fiscal Year 2026-27

To be approved 04/21/2026



### 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.

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**REVENUE ACCOUNT SUMMARY - FIRE**

ACCOUNT DESCRIPTION	REV ACCT		Final Budgeted 2025-26	Preliminary Budget 2026-27
Current Secured Taxes	4010	F	\$2,857,900	\$3,006,667
Administrative Fee (SB2557 Reduction)	4013	F	(\$58,742)	(\$58,740)
Unitary Taxes	4015	F	\$108,001	\$110,083
Supplemental Current Secured Taxes	4017	F	\$66,181	\$50,666
Current Unsecured Taxes	4020	F	\$64,135	\$51,143
Supplemental Current Unsecured Taxes	4027	F	\$3,394	\$3,861
Prior Unsecured Taxes	4040	F	\$5,614	\$6,844
Transient Occupancy Taxes (TOT)	4072	F	\$73,611	\$73,611
Interest	4300	F	\$5,000	\$5,000
HOPTR	4463	F	\$21,133	\$19,739
Federal Grant - AFG	4505	F	\$57,000	\$510,000
State Grant - VFA	4455	F	\$0	\$0
Timber Tax	4465	F	\$0	\$0
State Aid for Public Safety (Prop 172)	4472	F	\$32,436	\$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--CCWD Hydrants	4679	F	\$10,000	\$10,000
Misc. Revenue	4713	F	\$500	\$500
TRANSFERS FROM TRUST		F	\$221,421	\$0
		F		
		F		
<b>TOTALS</b>		<b>F</b>	<b>\$3,522,584</b>	<b>\$3,876,810</b>

**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 2025-26	Preliminary BUDGET 2026-27
Salaries/Wages - Permanent	5001.1.001	F	\$1,503,623	\$1,563,372
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	\$196,011	\$196,011
Retirement - PERS	5001.1.050	F	\$267,043	\$272,986
Group Insurance	5001.1.055	F	\$294,000	\$299,938
Safety Clothing	5111.1.111	F	\$11,690	\$11,690
Safety Equipment	5111.1.115	F	\$8,250	\$8,250
Communications - Radios	5111.1.121	F	\$9,510	\$7,310
Communications - Telephone	5111.1.124	F	\$14,000	\$14,000
Food - Fire Line Meals	5111.1.131	F	\$800	\$800
Housekeeping	5111.1.141	F	\$8,500	\$10,160
Insurance - Property/Liability	5111.1.151	F	\$53,500	\$53,500
Insurance - Worker's Compensation	5111.1.153	F	\$125,350	\$125,350
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	\$112,080	\$79,080
Memberships	5111.1.221	F	\$10,715	\$10,765
Office Expense	5111.1.241	F	\$5,000	\$14,200
Office Expense - Postage	5111.1.243	F	\$1,000	\$1,000
Office Expense - Copies	5111.1.245	F	\$400	\$400
Professional Services	5111.1.271	F	\$32,700	\$33,400
Small Tools/FF Equipment	5111.1.401	F	\$16,100	\$13,600
Small Tools - Hose	5111.1.402	F	\$10,600	\$10,600
Special District Expense	5111.1.411	F	\$26,650	\$22,650
SDE - Health Maintenance	5111.1.412	F	\$31,100	\$31,100
Training	5111.1.422	F	\$20,200	\$20,200
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	\$6,500	\$9,130
Utilities-Electricity	5111.1.504	F	\$15,650	\$15,650
Utilities-Propane	5111.1.505	F	\$18,360	\$18,360
LAFCO Fee	5627.1	F	\$5,386	\$5,386
Structures	5640.1	F	\$286,869	\$286,869
Equipment	5701.1	F	\$193,092	\$453,092
Budgeted Reserve	5703.1	F	(14,301)	\$35,755
<b>TOTALS</b>		<b>F</b>	<b>3,522,584</b>	<b>\$3,876,810</b>

**Fire Operations**

Fiscal Year 2026-27

**SALARIES/WAGES - PERMANENT**

ACCOUNT 5001.1.001

	Base Salary			Longevity Pay	Retirement Benefit	Medicare	TOTAL
<b>Administrative:</b>							
Fire Chief	\$163,600				\$0	\$2,372	\$165,972
Assistant Chief	\$0				\$0	\$0	\$0
District Secretary	\$84,440				\$0	\$1,224	\$85,664
Office Assistant	\$27,492				\$0	\$399	\$27,891
Fire Prevention Officer	\$26,004				\$0	\$377	\$26,381
<b>Line Personnel:</b>							
	Base Salary	Regular Overtime	Holiday Pay	Longevity Pay	Retirement Benefit	Medicare	
Battalion Chief 1 - Paramedic	\$147,952	\$3,853	\$7,398	\$13,316	\$6,901	\$2,502	\$181,921
Battalion Chief 2 - Paramedic	\$147,952	\$3,853	\$7,398	\$13,316	\$6,901	\$2,502	\$181,921
Battalion Chief 3 - EMT	\$128,654	\$3,351	\$6,433		\$0	\$2,007	\$140,445
Captain 1 - EMT	\$110,910	\$2,889	\$5,545	\$11,091	\$5,217	\$1,891	\$137,544
Captain 2 - Paramedic	\$127,545	\$3,322	\$6,377	\$12,755	\$6,000	\$2,175	\$158,173
Captain 3 - Paramedic	\$127,545	\$3,322	\$6,377	\$6,377	\$5,745	\$2,083	\$151,449
Paychex Payroll Service	\$3,500						\$3,500
Relief, Project and Contingency Overtime	\$302,510						\$0
							\$302,510
<b>TOTAL</b>	<b>\$1,398,104</b>	<b>\$20,590</b>	<b>\$39,528</b>	<b>\$56,854</b>	<b>\$30,764</b>	<b>\$17,531</b>	<b>\$1,563,372</b>

**Unfunded Accrued Liability (UAL)**

ACCOUNT 5001.1.049

	Safety & Misc.		Safety & Misc.		TOTAL
	Fire				
	CLASSIC UAL	PEPRA UAL	CLASSIC Loan	PEPRA Loan	
UAL Paydown (PERS)	\$69,716				\$69,716
UAL Interest and Loan Payment (Umpqua)			\$125,863	\$432	\$126,295
<b>TOTAL</b>	<b>\$69,716</b>	<b>\$0</b>	<b>\$125,863</b>	<b>\$432</b>	<b>\$196,011</b>

**RETIREMENT - CalPERS**

ACCOUNT 5001.1.050

PERS Rate Plan	Classic	PEPRA	UAL	TOTAL
Fire Chief - Safety		\$22,888		\$22,888
District Secretary - Misc.	\$8,604			\$8,604
Office Assistant, Fire Prev Officer	\$0	\$0		\$0
Battalion Chief 1 - Paramedic - Safety	\$39,783	\$0	\$8,156	\$47,939
Battalion Chief 2 - Paramedic - Safety	\$39,783	\$0	\$8,156	\$47,939
Battalion Chief 3 - EMT - Safety	\$0	\$19,367		\$19,367
Captain 1 - EMT - Safety	\$30,078	\$0	\$8,156	\$38,234
Captain 2 - Paramedic - Safety	\$34,590	\$0	\$8,156	\$42,746
Captain 3 - Paramedic - Safety	\$33,119	\$0	\$8,156	\$41,275
Contingency/Out of Class Pay	\$3,994			\$3,994
<b>TOTAL</b>	<b>\$189,951</b>	<b>\$42,255</b>	<b>\$40,780</b>	<b>\$272,986</b>

Classic Misc.Plan Rate: 10.190%    Classic Safety Plan Rate: 23.060%  
 PEPRA Misc.Plan Rate: 7.960%    PEPRA Safety Fire Plan: 13.990%

**FIRE OPERATIONS**

Fiscal Year 2026-27

**EXTRA HIRE****ACCOUNT 5001.1.002**

	Operations	Hydrant Maintenance Program		TOTAL
Compensation Contingency		\$10,000		\$10,000
				\$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
			\$0
<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 2026-27

**INSURANCE - GROUP HEALTH**

ACCOUNT 5001.1.055

	Fire Chief	Assistant Chief	Secretary		TOTAL
Medical	\$30,328	\$0	\$35,508		\$65,836
Vision*	\$0		\$0		\$0
Dental	\$1,007		\$1,765		\$2,772
Life	\$120		\$120		\$240
				<b>Volunteers</b>	
Group Accident	\$115			\$3,124	\$3,239
	<b>Batt. Chief</b>	<b>Captains</b>			
	(3)	(3)			
Medical	\$93,334	\$122,001			\$215,335
Vision*	\$0	\$0			\$0
Dental	\$5,220	\$5,220			\$10,440
Life	\$360	\$360			\$720
Group Accident	\$600	\$600			\$1,200
Contingency	\$156				\$156
<b>TOTALS</b>	<b>\$131,240</b>	<b>\$128,181</b>	<b>\$37,393</b>	<b>\$3,124</b>	<b>\$299,938</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.

Citizens Initiative Staffing Augmentation included due to beginning of program and no reserve.

\*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 2026-27

**SAFETY CLOTHING****ACCOUNT 5111.1.111**

ACCOUNT 5111.1.111	VOLUNTEERS/PAID STAFF/REPLACEMENT			TOTAL
	Structure	Wildland	Interns	
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
<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
Tactical Vests and Helmets			\$2,250	\$2,250
Damage Replacement				\$0
Contingencies	\$150	\$150		\$300
<b>TOTALS</b>	<b>\$1,450</b>	<b>\$4,550</b>	<b>\$2,250</b>	<b>\$8,250</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
Repeater Solar Update			\$1,250	\$1,250
<b>FIRE PAGERS:</b>	\$1,000	\$580	\$500	\$2,080
Cases	\$100			\$100
Chargers		\$180		\$180
Starlink internet connection		\$300		\$300
Contingency				\$0
<b>TOTALS</b>	<b>\$2,600</b>	<b>\$2,360</b>	<b>\$2,350</b>	<b>\$7,310</b>

## 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
<b>TOTALS</b>	<b>\$8,700</b>	<b>\$1,500</b>	<b>\$3,300</b>	<b>\$500</b>	<b>\$14,000</b>

## FOOD

ACCOUNT 5111.1.131

ACCOUNT 5111.1.131	Staff	Training Meetings	EMS Meetings	TOTAL
				\$0
Meals/Refreshments	\$100	\$500	\$200	\$800
<b>TOTALS</b>	<b>\$0</b>	<b>\$100</b>	<b>\$200</b>	<b>\$800</b>

## 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	\$3,000	\$1,000	\$8,000
Trash Disposal	\$1,500		\$660		\$2,160
Contingency					\$0
<b>TOTALS</b>	<b>\$4,500</b>	<b>\$1,000</b>	<b>\$3,660</b>	<b>\$1,000</b>	<b>\$10,160</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)	\$53,500	\$53,500
		\$0
<b>TOTALS</b>	<b>\$53,500</b>	<b>\$53,500</b>

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
Firefighters - Citizen's Initiative Staffing Augmentation	\$4,397	\$2,300	\$4,803	\$11,500
Less Credit Incentive Program Discount	(\$4,420)	(\$2,012)	(\$3,468)	(\$9,900)
Previous Fiscal Year Adjustment / Contingency			\$0	\$0
<b>TOTALS</b>	<b>\$55,222</b>	<b>\$25,438</b>	<b>\$44,690</b>	<b>\$125,350</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 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
<b>GRAND TOTAL</b>					<b>\$59,000</b>

**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
<b>GRAND TOTAL</b>					<b>\$10,000</b>

**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
Snow Retention & Gutter Repair	\$10,000				\$10,000
Sta. 2 Snow Removal		\$2,500			\$2,500
Station Enhancements			\$25,000		\$25,000
HVAC System Replacement	\$27,500				\$27,500
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
<b>TOTALS</b>	<b>\$47,000</b>	<b>\$4,400</b>	<b>\$27,080</b>	<b>\$600</b>	<b>\$79,080</b>

**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	\$10,000	\$225		\$10,225
Calaveras Co. Fire Chiefs/Motherlode Interagency		\$50	\$35	\$85
<b>TOTALS</b>	<b>\$10,400</b>	<b>\$330</b>	<b>\$35</b>	<b>\$10,765</b>

**OFFICE EXPENSE**

ACCOUNT 5111.1.241

ACCOUNT 5111.1.241	Office	Supplies	Purchase	TOTAL
General Office Supplies		\$700		\$700
Equipment Repair		\$400	\$1,000	\$1,400
Streamline Website/ ADA complia	\$3,750			\$3,750
Tablet Command Compliance	\$3,000			\$3,000
e-mail	\$400			\$400
Station Cameras	\$3,450			\$3,450
Stationery/Business Cards	\$300			\$300
EQUIPMENT: Computer/Printer			\$1,000	\$1,000
Information Management Software			\$100	\$100
Newspaper: Calaveras Enterprise	\$60			\$60
Contingencies	\$40			\$40
<b>TOTALS</b>	<b>\$11,000</b>	<b>\$1,100</b>	<b>\$2,100</b>	<b>\$14,200</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
Copier Maintenance Fee			\$400	\$400

**PROFESSIONAL SERVICES**

ACCOUNT 5111.1.271

ACCOUNT 5111.1.271	Legal	Audit	Information	TOTAL
Professional Services	\$22,000		\$6,000	\$28,000
Annual Financial Audit		\$5,400		\$5,400
<b>Total</b>	<b>\$22,000</b>	<b>\$5,400</b>	<b>\$6,000</b>	<b>\$33,400</b>

## FIRE OPERATIONS

## SMALL TOOLS - SHOP/FF 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		\$2,300			\$2,300
TOTALS	\$2,100	\$6,150	\$2,100	\$3,250	\$13,600

## 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		\$1,800			\$1,800
					\$0
SCBA Test Smoke				\$200	\$200
CONTINGENCIES					\$0
TOTALS	\$1,000	\$7,800	\$600	\$1,200	\$10,600

**FIRE OPERATIONS****SPECIAL DISTRICT EXPENSE**

ACCOUNT 5111.1.411

ACCOUNT 5111.1.411	Operations	Recruitment Retention	Award Recognition	TOTAL
Annual Picnic/Dinner Awards			\$2,500 \$800	\$2,500 \$800
Election Expense	\$500			\$500
Flight/Ground Group Membership Program		\$3,500		\$3,500
Educational Materials			\$875	\$875
ParcelQuest	\$2,000			\$2,000
DMV EPN Program	\$550			\$550
Recruitment/Testing/Background Checks		\$1,000		\$1,000
Software Subscription (record system, ePCR)	\$6,700			\$6,700
Tablet Command	\$3,000			\$3,000
Hydrant Maintenance: Stakes/Paint	\$875			\$875
Contingencies	\$350			\$350
<b>TOTALS</b>	<b>\$13,975</b>	<b>\$4,500</b>	<b>\$4,175</b>	<b>\$22,650</b>

**HEALTH MAINTENANCE - Special District Expense**

ACCOUNT 5111.1.412

ACCOUNT 5111.1.412	Operations	Paid Staff	Volunteers & Interns	TOTAL
Physicals		\$5,000	\$3,000	\$8,000
Medical Physicals		\$20,000		\$20,000
Health & Wellness / Physical Training	\$3,100			\$3,100
<b>TOTALS</b>	<b>\$3,100</b>	<b>\$25,000</b>	<b>\$3,000</b>	<b>\$31,100</b>

**TRAINING**

ACCOUNT 5111.1.422

ACCOUNT 5111.1.422	General	Shift Training	Props/Aids	TOTAL
Props/Aids/Training Support Materials	\$100	\$400	\$400	\$900
Training Prop: Fire Trainer			\$10,000	\$10,000
Annual Approved Employee Training	\$6,000			\$6,000
Paramedic/EMT Recertification Fees	\$3,300			\$3,300
Contingencies				\$0
<b>TOTALS</b>	<b>\$9,400</b>	<b>\$400</b>	<b>\$10,400</b>	<b>\$20,200</b>

**FIRE OPERATIONS****TRAVEL/EDUCATION/TRAINING**

ACCOUNT 5111.1.478

ACCOUNT 5111.1.478	Professional Growth	Travel Expense Reimbursement	TOTAL
Board of Directors Administration	\$1,400	\$300	\$1,700
	\$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	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
<b>TOTALS</b>	<b>\$22,700</b>	<b>\$5,000</b>	<b>\$27,700</b>

**UTILITIES - WATER/SEWER**

ACCOUNT 5111.1.501

ACCOUNT 5111.1.501	Station 1	Station 2	Station 3	Station 4	TOTAL
Water / Sewer	\$5,005	\$1,100	\$675	\$550	\$7,330
Fire System Detector Check Meter	\$585	\$585	\$0	\$0	\$1,170
Wastewater Assessment	\$630	\$0	\$0	\$0	\$630
<b>TOTALS</b>	<b>\$6,220</b>	<b>\$1,685</b>	<b>\$675</b>	<b>\$550</b>	<b>\$9,130</b>

**UTILITIES - ELECTRICAL**

ACCOUNT 5111.1.504

ACCOUNT 5111.1.504	Station 1	Station 2	Station 3	Station 4	TOTAL
					\$0
Electricity	\$13,450	\$100	\$2,000	\$100	\$15,650
<b>TOTALS</b>	<b>\$13,450</b>	<b>\$100</b>	<b>\$2,000</b>	<b>\$100</b>	<b>\$15,650</b>

**UTILITIES - PROPANE**

ACCOUNT 5111.1.505

ACCOUNT 5111.1.505	Station 1	Station 2	Station 3	Station 4	TOTAL
					\$0
Propane	\$13,560	\$650	\$3,500	\$650	\$18,360
<b>TOTALS</b>	<b>\$13,560</b>	<b>\$650</b>	<b>\$3,500</b>	<b>\$650</b>	<b>\$18,360</b>

## FIRE OPERATIONS

### LAFCO FEES

ACCOUNT 5627

ACCOUNT 5627	Fee				TOTAL
LAFCO	\$5,386				\$5,386
<b>TOTALS</b>	<b>\$5,386</b>				<b>\$5,386</b>

### STRUCTURES

ACCOUNT 5640

ACCOUNT 5640	Station 1	Station 1 & 2 Improvements	Station 3	TOTAL
Station 1 Loan Payment	\$105,849			\$105,849
New Station 3 construction			\$153,420	\$153,420
LED Light Conversion and Light Repair		\$27,600		\$27,600
<b>TOTALS</b>	<b>\$105,849</b>	<b>\$27,600</b>	<b>\$153,420</b>	<b>\$286,869</b>

### EQUIPMENT

ACCOUNT 5701

ACCOUNT 5701	Fire Suppression Structural	Emergency Response	Administrative Vehicle & Eqpt.	Operations	TOTAL
Engine - Loan Payment	\$92,592				\$92,592
Engine - 437	\$210,000				\$210,000
Utility Pickup	\$50,000		\$95,000		\$145,000
Scissor Lift				\$5,500	\$5,500
<b>TOTALS</b>	<b>\$352,592</b>	<b>\$0</b>	<b>\$95,000</b>	<b>\$5,500</b>	<b>\$453,092</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 2025-26	Budget 2026-27
Special Tax	4077	P	363,376	\$363,376
Special Tax - Sustain ALS within District	4077	S	379,133	\$368,802
TRANSFER FROM EMS/P TRUST			-	\$0
<b>TOTALS</b>		<b>P</b>	<b>742,509</b>	<b>\$732,178</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.		Budgeted 2025-26	Budget 2026-27
Salaries/Wages - Permanent	5001.2.001	P	448,000	\$440,242
UAL Prepayment & Loan	5001.2.049	P	55,045	\$55,045
Retirement	5001.2.050	P	95,000	\$92,427
Group Insurance	5001.2.055	P	128,181	\$128,181
Insurance - Worker's Comp	5111.2.153	P	12,650	\$12,650
Special Tax Collection Fee	2.5411	P	3,634	\$3,634
Budgeted Reserve	2.5703	P	0	\$ 0
<b>TOTALS</b>		<b>P</b>	<b>742,510</b>	<b>\$732,178</b>

**ENGINE PARAMEDIC**

Fiscal Year 2026-27

**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	\$91,848	\$2,392	\$4,592		\$0	\$1,433	\$100,265
Engineer Paramedic 2	\$91,848	\$2,392	\$4,592	\$4,592	\$3,953	\$1,500	\$108,877
Engineer Paramedic 3	\$109,953	\$2,864	\$5,498		\$4,733	\$1,716	\$124,763
Relief, Project and Contingency Overtime	\$105,326						\$105,326
Paychex Payroll Fee	\$1,010						\$1,010
<b>TOTAL</b>	<b>\$399,985</b>	<b>\$7,648</b>	<b>\$14,682</b>	<b>\$4,592</b>	<b>\$8,686</b>	<b>\$4,648</b>	<b>\$440,242</b>

**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	\$19,520					\$19,520
UAL Interest and Loan Payment				\$35,525	\$0	\$35,525
<b>TOTAL</b>	<b>\$19,520</b>	<b>\$0</b>		<b>\$35,525</b>	<b>\$0</b>	<b>\$55,045</b>

**RETIREMENT**

ACCOUNT 5001.2.050

ACCOUNT 5001.2.050	PERS Classic	PERS PEPRA			UAL	Total
Engineer Paramedic 1	\$0	\$13,827			\$8,156	\$21,983
Engineer Paramedic 2	\$24,761	\$0			\$8,156	\$32,917
Engineer Paramedic 3	\$28,375	\$0			\$8,156	\$36,531
PERS - Out of Class Pay	\$996					\$996
<b>TOTAL</b>	<b>\$54,132</b>	<b>\$13,827</b>	<b>\$0</b>	<b>\$0</b>	<b>\$24,468</b>	<b>\$92,427</b>

Classic Safety Plan Rate: 23.060% PEPRA Safety Fire Plan: 13.990%

**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	\$40,667	\$1,740	\$0	\$120	\$200	\$42,727
Engineer Paramedic 2	\$40,667	\$1,740	\$0	\$120	\$200	\$42,727
Engineer Paramedic 3	\$40,667	\$1,740	\$0	\$120	\$200	\$42,727
<b>TOTAL</b>	<b>\$0</b>	<b>\$122,001</b>	<b>\$5,220</b>	<b>\$360</b>	<b>\$600</b>	<b>\$128,181</b>

\*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)
<b>TOTAL</b>	<b>\$5,250</b>	<b>\$2,150</b>	<b>\$5,250</b>	<b>\$12,650</b>

\*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%)	\$3,634	\$3,634
<b>TOTAL</b>	<b>\$3,634</b>	<b>\$3,634</b>

## REVENUE ACCOUNT SUMMARY - Ambulance Transport

ACCOUNT DESCRIPTION	REVENUE ACCOUNT		Budgeted 2025-26	Budget 2026-27
Special Tax	4077	A	831,541	\$831,541
EMS Transport Revenue	4660	A	840,000	\$840,000
Federal Grant - AFG	4505	A	15,000	\$0
State Other Aid (IGT)	4580	A	250,000	\$675,000
Special Tax - Sustain ALS within District	4077	S	1,243,764	\$1,243,764
TRANSFER FROM Sta. 3 A TRUST			696,000	\$696,000
<b>TOTALS</b>		<b>A</b>	<b>\$3,876,305</b>	<b>\$4,286,305</b>

## EXPENDITURE ACCOUNT SUMMARY - Ambulance Transport

ACCOUNT DESCRIPTION	ACCT No.		Budgeted 2025-26	Proposed Preliminary Budget 2026-27
Salaries/Wages - Permanent	5001.3.001	A	1,908,121	\$2,073,649
UAL Prepayment & Loan	5001.3.049	A	119,300	\$119,300
Retirement	5001.3.050	A	295,388	\$315,302
Group Insurance	5001.3.055	A	640,127	\$640,127
Safety Clothing	5111.3.111	A	46,360	\$46,360
Safety Equipment	5111.3.115	A	4,500	\$4,500
Communications - Radios	5111.3.121	A	7,950	\$5,750
Communications - Telephones	5111.3.124	A	14,000	\$14,000
Food	5111.3.131	A	800	\$800
Housekeeping	5111.3.141	A	8,500	\$10,160
Insurance - Property, Liability	5111.3.151	A	43,048	\$43,048
Insurance - Worker's Comp	5111.3.153	A	113,850	\$113,850
Maintenance - Ambulances	5111.3.183	A	31,250	\$31,250
Building & Grounds Maintenance	5111.3.201	A	120,850	\$89,350
Emergency Care	5111.3.211	A	38,080	\$38,080
Professional Memberships	5111.3.221	A	150	\$150
Office Expense	5111.3.241	A	4,300	\$14,500
Office Expense - Copies	5111.3.245	A	400	\$400
Professional Services	5111.3.271	A	87,100	\$87,800
Small Tools - ALS	5111.3.401	A	8,500	\$8,500
Special District Expense	5111.3.411	A	24,200	\$20,200
SDE - Health Maintenance	5111.3.412	A	43,100	\$43,100
Training	5111.3.422	A	20,200	\$20,200
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	6,500	\$9,130
Utilities-Electricity	5111.3.504	A	15,650	\$15,650
Utilities-Propane	5111.3.505	A	18,360	\$18,360
Special Tax Handling Fee	5411.3	A	24,544	\$24,441
Refund Overpayment	5612.3	A	5,000	\$5,000
Structures	5640.3	A	153,420	\$153,420
Equipment	5701.3	A	35,500	\$5,500
Budgeted Reserve	5703.3	A	756	\$ 277,929
<b>TOTALS</b>		<b>A</b>	<b>3,876,304</b>	<b>\$4,286,305</b>

# Ambulance Transport

Fiscal Year 2026-27

## 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	\$95,611	\$2,490	\$4,781		\$0	\$1,492	\$104,374
Engineer Medic/EMT 2	\$95,611	\$2,490	\$4,781	\$11,473	\$4,574	\$1,658	\$120,588
Engineer Medic/EMT 3	\$109,953	\$2,864	\$5,498	\$13,194	\$5,260	\$1,907	\$138,677
Engineer Medic/EMT 4	\$95,611	\$2,490	\$4,781		\$4,115	\$1,492	\$108,489
Engineer Medic/EMT 5	\$102,125	\$2,660	\$5,106		\$4,396	\$1,593	\$115,880
Medic/EMT 2	\$94,787	\$2,469	\$4,739		\$0	\$1,479	\$103,474
Medic/EMT 3	\$91,848	\$2,392	\$4,592		\$0	\$1,433	\$100,265
Medic/EMT 4	\$91,848	\$2,392	\$4,592		\$0	\$1,433	\$100,265
Medic/EMT 5	\$89,000	\$2,318	\$4,450		\$0	\$1,389	\$97,157
Medic/EMT 6	\$91,848	\$2,392	\$4,592		\$0	\$1,433	\$100,265
Medic/EMT 7	\$94,787	\$2,469	\$4,739		\$0	\$1,479	\$103,474
Medic/EMT 8	\$80,975	\$2,109	\$4,049		\$0	\$1,263	\$88,396
Medic/EMT 9	\$80,975	\$2,109	\$4,049		\$0	\$1,263	\$88,396
Medic/EMT 10	\$70,412	\$1,834	\$3,521		\$0	\$1,099	\$76,866
Medic/EMT 11	\$70,412	\$1,834	\$3,521		\$0	\$1,099	\$76,866
Administrative Secretary	\$48,408			\$5,809	\$1,937	\$393	\$56,547
Relief, Project and Contingency Overtime	\$486,302					\$3,300	\$489,602
Paychex Payroll Fee	\$4,000					\$69	\$4,069
<b>TOTAL</b>	<b>\$1,894,513</b>	<b>\$35,312</b>	<b>\$67,791</b>	<b>\$30,477</b>	<b>\$20,282</b>	<b>\$25,274</b>	<b>\$2,073,649</b>

Administrative Secretary: 1/2 year

## RETIREMENT

ACCOUNT 5001.3.050

ACCOUNT 5001.3.050	PERS Classic		PERS PEPRA			UAL	Total
Engineer Medic/EMT 1	\$0		\$14,157				\$14,157
Engineer Medic/EMT 2	\$26,302		\$0			\$8,156	\$34,458
Engineer Medic/EMT 3	\$30,247		\$0			\$8,156	\$38,403
Engineer Medic/EMT 4	\$23,663		\$14,157				\$37,819
Medic/EMT 1	\$25,275		\$0			\$8,156	\$33,431
Medic/EMT 2	\$0		\$14,035				\$14,035
Medic/EMT 3	\$0		\$13,599				\$13,599
Medic/EMT 4	\$0		\$13,599				\$13,599
Medic/EMT 5	\$0		\$13,178				\$13,178
Medic/EMT 6	\$0		\$13,599				\$13,599
Medic/EMT 7	\$23,459		\$0			\$8,156	\$31,615
Medic/EMT 8	\$0		\$11,990				\$11,990
Medic/EMT 9	\$0		\$11,990				\$11,990
Medic/EMT 10	\$0		\$10,426				\$10,426
Medic/EMT 11	\$0		\$10,426				\$10,426
Administrative Secretary	\$11,049						\$11,049
PERS - Out of Class Pay	\$1,530		\$0				\$1,530
<b>TOTAL</b>	<b>\$141,525</b>	<b>\$0</b>	<b>\$141,153</b>		<b>\$0</b>	<b>\$32,624</b>	<b>\$315,302</b>

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

**Ambulance Transport**

**FY 2026-27**

**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	\$40,600				\$40,600
Paramedic/EMT Loan Repayment			\$76,700	\$2,000	\$78,700
<b>TOTAL</b>	<b>\$40,600</b>	<b>\$0</b>	<b>\$76,700</b>	<b>\$2,000</b>	<b>\$119,300</b>

**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	\$40,667	\$1,740	\$0	\$120	\$200	\$42,727
Engineer Medic/EMT 2	\$30,328	\$1,008	\$0	\$120	\$200	\$31,656
Engineer Medic/EMT 3	\$30,328	\$1,008	\$0	\$120	\$200	\$31,656
Engineer Medic/EMT 4	\$40,667	\$1,740	\$0	\$120	\$200	\$42,727
Medic/EMT 1	\$40,667	\$1,740	\$0	\$120	\$200	\$42,727
Medic/EMT 2	\$40,667	\$1,740	\$0	\$120	\$200	\$42,727
Medic/EMT 3	\$40,667	\$1,740	\$0	\$120	\$200	\$42,727
Medic/EMT 4	\$40,667	\$1,740	\$0	\$120	\$200	\$42,727
Medic/EMT 5	\$40,667	\$1,740	\$0	\$120	\$200	\$42,727
Medic/EMT 6	\$40,667	\$1,740	\$0	\$120	\$200	\$42,727
Medic/EMT 7	\$40,667	\$1,740	\$0	\$120	\$200	\$42,727
Medic/EMT 8	\$40,667	\$1,740	\$0	\$120	\$200	\$42,727
Medic/EMT 9	\$40,667	\$1,740	\$0	\$120	\$200	\$42,727
Medic/EMT 10	\$40,667	\$1,740	\$0	\$120	\$200	\$42,727
Medic/EMT11	\$40,667	\$1,740	\$0	\$120	\$200	\$42,727
Administrative Secretary	\$20,334	\$870	\$0	\$60	\$100	\$21,364
<b>TOTAL</b>	<b>\$609,661</b>	<b>\$25,506</b>	<b>\$0</b>	<b>\$1,860</b>	<b>\$3,100</b>	<b>\$640,127</b>

\*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 2026-27

## SAFETY CLOTHING

ACCOUNT 5111.3.111

ACCOUNT 5111.3.111			Total
	Structure	Wildland	
TURNOUTS/PPE:	\$32,500		\$32,500
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>\$42,500</b>	<b>\$3,860</b>	<b>\$46,360</b>

## 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, Fire Shelters			\$1,050	\$1,050
Tactical Vests and Helmets	\$2,250			\$2,250
Damage Replacement		\$250	\$250	\$500
Contingencies		\$50	\$50	\$100
<b>TOTALS</b>	<b>\$2,250</b>	<b>\$750</b>	<b>\$1,500</b>	<b>\$4,500</b>

## 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, Accessories	\$300	\$500	\$1,200	\$2,000
Repeater Solar Update	\$1,250			\$1,250
PAGERS and accessories	\$500			\$500
Code 3 Equipment Contingencies			\$700	\$700
Starlink internet connection	\$300			\$300
<b>TOTALS</b>	<b>\$2,350</b>	<b>\$500</b>	<b>\$2,900</b>	<b>\$5,750</b>

## Ambulance Transport

FY 2026-27

## 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
<b>TOTALS</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$0</b>	<b>\$14,000</b>

## FOOD

ACCOUNT 5111.3.131

ACCOUNT 5111.3.131	Staff	Training Meetings	EMS Meetings	TOTAL
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	\$3,000	\$1,000	\$8,000
Trash Disposal	\$1,500		\$660		\$2,160
Contingency					\$0
<b>TOTAL</b>	<b>\$4,500</b>	<b>\$1,000</b>	<b>\$3,660</b>	<b>\$1,000</b>	<b>\$10,160</b>

## 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)	\$43,048	\$43,048

## 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)
<b>TOTAL</b>	<b>\$61,000</b>	<b>\$24,500</b>	<b>\$28,350</b>	<b>\$113,850</b>

\*Experience Modification Factor

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

## Ambulance Transport

FY 2026-27

## 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
Contingency/Emergency	\$3,000	\$2,000	\$2,000	\$1,550	\$8,550
TOTALS	\$10,000	\$8,200	\$2,500	\$10,550	\$31,250

## BUILDING &amp; 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
Snow Retention & Gutter Repair	\$10,000				\$10,000
HVAC System Replacement	\$27,500				\$27,500
Station Enhancements			\$25,000		\$25,000
Generator Maintenance	\$4,000		\$2,500		\$6,500
TOTALS	\$54,500	\$2,000	\$32,500	\$350	\$89,350

## 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
Oxygen	\$6,280			\$6,280
Oxygen Cascade Tank		\$500		\$500
Contingencies	\$1,700	\$1,600	\$945	\$4,245
TOTALS	\$35,035	\$2,100	\$945	\$38,080

\*includes infectious control, disposable and IV supplies.

## Ambulance Transport

FY 2026-27

## PROFESSIONAL MEMBERSHIPS

ACCOUNT 5111.3.221

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

## OFFICE EXPENSE

ACCOUNT 5111.3.241

ACCOUNT 5111.3.241	Office	Supplies	Purchase	TOTAL
Misc. Office Supplies, Toner/Developer		\$500		\$500
Streamline Website Maint / ADA Compliance	\$3,750			\$3,750
tablet command hardware	\$3,000			\$3,000
email boxes	\$400			\$400
Station Cameras	\$3,450			\$3,450
Requisitions / Business Cards	\$300			\$300
EQUIPMENT: Computer/Printer			\$2,000	\$2,000
Information Management: Software			\$100	\$100
Contingencies	\$500	\$500		\$1,000
TOTALS	\$11,400	\$1,000	\$2,100	\$14,500

## OFFICE EXPENSE - Copies

ACCOUNT 5111.3.245

ACCOUNT 5111.3.245	Maintenance Agreement		TOTAL
Copier Maintenance Fee	\$400		\$400
Contingencies			\$0
TOTALS	\$400	\$0	\$400

## PROFESSIONAL SERVICES

ACCOUNT 5111.3.271

ACCOUNT 5111.3.271	Audit	Ambulance	TOTAL
IGT Consultation		\$25,000	\$25,000
MCEMSA Annual Emergency Transport Fee		\$4,200	\$4,200
EMS Dispatch Fee--Calaveras Co Sheriff's Office		\$24,200	\$24,200
Transport Billing Service		\$28,500	\$28,500
Legal Consultation		\$500	\$500
Annual Financial Audit	\$5,400		\$5,400
TOTAL	\$5,400	\$82,400	\$87,800

## Ambulance Transport

FY 2026-27

## 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 Maintenance		\$1,000	\$750	\$1,750
Testing Calibration		\$1,300		\$1,300
Contingencies		\$650	\$650	\$1,300
<b>TOTALS</b>	\$0	\$6,100	\$2,400	\$8,500

## SPECIAL DISTRICT EXPENSE

ACCOUNT 5111.3.411

ACCOUNT 5111.3.411	Transport Operations	Recruitment Retention	Award Recognition	TOTAL
Awards Dinner, Awards			\$1,500	\$1,500
Election Expense	\$500			\$500
Flight/Ground Group Membership Program		\$3,500		\$3,500
Recruitment, Testing, Background Checks		\$2,000		\$2,000
DMV EPN Program	\$550			\$550
Software Subscription (record system, ePCR)	\$6,700			\$6,700
Tablet Command	\$3,000			\$3,000
Medical Waste Disposal	\$2,400			\$2,400
Contingencies	\$50			\$50
<b>TOTALS</b>	\$13,200	\$5,500	\$1,500	\$20,200

## HEALTH MAINTENANCE - SPECIAL DIST. EXP.

ACCOUNT 5111.3.412

ACCOUNT 5111.3.412	Operations	Paid Staff		TOTAL
Physicals		\$10,000		\$10,000
Medical Physicals		\$20,000		\$20,000
Immunization Baseline	\$10,000			\$10,000
Health & Wellness / Physical Training	\$3,100			\$3,100
<b>TOTALS</b>	\$13,100	\$30,000	\$0	\$43,100

## TRAINING

ACCOUNT 5111.3.422

ACCOUNT 5111.3.422	General	Shift Training	Props/Aids	TOTAL
Props/Aids/Training Support Materials	\$100	\$400	\$400	\$900
Training Prop			\$10,000	\$10,000
Annual Approved Employee Training	\$6,000			\$6,000
Paramedic/EMT Recertification Fees	\$3,300			\$3,300
Contingencies				\$0
<b>TOTALS</b>	\$9,400	\$400	\$10,400	\$20,200

## Ambulance Transport

FY 2026-27

## TRAVEL/EDUCATION/TRAINING

ACCOUNT 5111.3.478

ACCOUNT 5111.3.478	Shift Personnel		Administration		TOTAL
Professional Growth	\$3,000				\$3,000
Certified Training			\$1,500		\$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	\$5,005	\$1,100	\$675	550	\$7,330
Fire System Detector Check Meter	\$585	\$585	\$0	0	\$1,170
Wastewater Assessment	\$630	\$0	\$0	\$0	\$630
TOTALS	\$6,220	\$1,685	\$675	\$550	\$9,130

## 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	\$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 2026-27**

**SPECIAL DISTRICT EXPENSE**

**Special Tax Handling Fee**

**ACCOUNT 5411 A**

	Fee (A)	Fee (S)	TOTAL
County Auditor Special Tax Handling Fee (1%)	\$8,315		\$8,315
Special Tax Handling Fee (1%)		\$16,126	\$16,126
<b>TOTAL</b>	<b>\$8,315</b>	<b>\$16,126</b>	<b>\$24,441</b>

**Refunds**

**ACCOUNT 5612 A**

	Transport Overpayments	GEMT	TOTAL
Refund Overpayment	\$5,000		\$5,000
			\$0
<b>TOTAL</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$5,000</b>

**STRUCTURES**

**ACCOUNT 5640 A**

	Station 3		TOTAL
	\$0		\$0
New Station 3 Construction	\$153,420		\$153,420
<b>TOTAL</b>	<b>\$153,420</b>	<b>\$0</b>	<b>\$153,420</b>

**EQUIPMENT**

**ACCOUNT 5701 A**

	Vehicle	Equipment	Operations	TOTAL
Scissor Lift		\$0	\$5,500	\$5,500
<b>TOTALS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,500</b>	<b>\$5,500</b>

**REVENUE ACCOUNT SUMMARY - Citizen's Initiative Staffing Augmentation**

ACCOUNT DESCRIPTION	REV ACCT		Budgeted 2025-26	Preliminary Budget 2026-27
District Portion of Sales Tax*	4472	C	\$664,612	\$900,000
Interest	4300	C	\$2,800	\$2,800
		C		
<b>TOTALS</b>		<b>C</b>	<b>\$667,412</b>	<b>\$902,800</b>

**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 monthly by Calaveras County Offices.

4070: \*Amount per Calaveras County's estimate for fiscal year.

**EXPENDITURE ACCOUNT SUMMARY - Citizen's Initiative Staffing Augmentation**

ACCOUNT DESCRIPTION	ACCT No.		Budgeted 2025-26	Preliminary Budget 2026-27
Salaries/Wages - Permanent	5001.4.001	C	501,572	\$500,472
UAL Prepayment & Loan	5001.4.049	C	0	\$0
Retirement	5001.4.050	C	59,616	\$63,114
Group Insurance	5001.4.055	C	127,581	\$127,581
Worker's Comp Insurance	5111.4.153	C	11,231	\$11,231
Fixed Equipment	4.5701	C	0	\$0
Contingency	4.5990		66,461	\$66,461
Budgeted Reserve	4.5703	C	(106,429)	\$ 133,941
<b>TOTALS</b>		<b>C</b>	<b>660,032</b>	<b>\$902,800</b>

**NOTES ON EXPENDITURE ACCOUNTS:**

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 2026-27

## 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	\$113,260	\$2,950	\$5,663		\$0	\$1,767	\$123,640
Captain Medic/EMT 2	\$123,590	\$3,219	\$6,180		\$5,320	\$1,928	\$140,237
Captain Medic/EMT 3	\$100,908	\$2,628	\$5,045		\$0	\$1,574	\$110,155
Relief, Project and Contingency Overtime	\$121,148					\$3,292	\$124,440
Paychex Payroll Fee	\$2,000						\$2,000
<b>TOTAL</b>	<b>\$460,906</b>	<b>\$8,797</b>	<b>\$16,888</b>	<b>\$0</b>	<b>\$5,320</b>	<b>\$8,562</b>	<b>\$500,472</b>

## Unfunded Accrued Liability (UAL) ACCOUNT 5001.4.049

ACCOUNT 5001.4.049	Safety		Safety		Total
	CLASSIC UAL	PEPRA UAL	CLASSIC Loan	PEPRA Loan	
UAL Paydown	\$0	\$0			\$0
UAL Interest and Loan Payment			\$0	\$0	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## RETIREMENT ACCOUNT 5001.4.050

ACCOUNT 5001.4.050	PERS Classic	PERS PEPRA				Total
Captain Medic/EMT 1	\$0	\$17,050				\$17,050
Captain Medic/EMT 2	\$30,667	\$0				\$30,667
Captain Medic/EMT 3	\$0	\$15,190				\$15,190
PERS - Out of Class Pay	\$155	\$51				\$206
<b>TOTAL</b>	<b>\$30,822</b>	<b>\$32,292</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$63,114</b>

Classic Safety Plan Rate: 23.060% PEPRA Safety Fire Plan: 13.990%

## GROUP HEALTH INSURANCE ACCOUNT 5001.4.055

ACCOUNT 5001.2.055	Medical Premium	Dental Premium	Vision Premium*	Life Premium	Group Accident	Total
Engineer Paramedic 1	\$40,667	\$1,740		\$120		\$42,527
Engineer Paramedic 2	\$40,667	\$1,740		\$120		\$42,527
Engineer Paramedic 3	\$40,667	\$1,740		\$120		\$42,527
<b>TOTAL</b>	<b>\$122,001</b>	<b>\$5,220</b>	<b>\$0</b>	<b>\$360</b>	<b>\$0</b>	<b>\$127,581</b>

\*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.

# Citizen's Initiative Staffing Augmentation

Fiscal Year 2026-27

Insurance: Worker's Compensation		ACCOUNT 5111.4.153
ACCOUNT 5111.3.153	Premium	Total
		\$0
Annual Premium	\$11,231	\$11,231
<b>TOTAL</b>	<b>\$11,231</b>	<b>\$11,231</b>

EQUIPMENT		ACCOUNT 5701
ACCOUNT 5701	Fire Suppression Structural	Total
Engine - 437	\$0	\$0
Contingency/Emergency		\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>

# Ebbetts Pass Fire District



TO: Ebbetts Pass Fire District Board  
DATE: April 13, 2026  
FROM: Mike Johnson – Fire Chief  
SUBJECT: 2025 Consumer Price Index West Urban – Cost of Living Adjustment

- The 2025 Consumer Price Index for the West Urban area is an increase of 2.7% using a 12-month average in December 2025 when the following method is used:

*The annual COLA as described in 5.1-b of the current 3581 MOU can be found by going to the U.S. Bureau of Labor Statistics “Series Id: CUUR0400SA0”, > [More Formatting Options](#), > Select view of data: Table format and check 12-month percent change, > Specify year Range, > Select one time period: select Annual Data, > Retrieve Data.*

- Below is the language within the current MOU with Local 3581

## **Section 5: Wages, Hours of Work, Benefits**

### **5.1 Wages**

Employees covered under this MOU shall be paid in accordance with the attached Addendum “A” pay schedule and salary adjustments listed within this MOU. The District hereby adopts Addendum “A” as the method for determining classifications and pay steps for employees.

5.1-a. The District agrees to increase the compensation and pay steps for each classification in July of each year by the amount equal to the cumulative increase in the Consumer Price Index - West (CPI-U West) during the preceding 12 months (based on December-December of the previous year), up to a maximum of 5% (Cost of Living Adjustment or “COLA”). In the event the 12-month cumulative increase in the Consumer Price Index-West (CPI-U West) exceeds 5%, the District and Union agree to meet and confer on whether to grant a COLA for that year that is equal to the actual Consumer Price Index-West (CPI-U West). No other provisions of this MOU shall be opened for

- This is the process used in last year’s CPI calculation. My recommendation is to approve the 2.7% CPI for all employees inclusive of non-unionized positions including Fire Chief, Executive Secretary, Assistant Executive Secretary, and Prevention Officer.

Sincerely,

Mike Johnson, Fire Chief



# Databases, Tables & Calculators by Subject

[Special Notices](#) 1/14/2026

Change Output Options:

From:  To:

include graphs  include annual averages

[More Formatting Options](#)

*A* Data extracted on: April 7, 2026 (11:32:30 AM) *CR & CH*

## Consumer Price Index for All Urban Consumers (CPI-U)

### 12-Month Percent Change

Series Id: CUUR0400SA0

Not Seasonally Adjusted

Series Title: All items in West urban, all urban consumers, not seasonally adjusted

Area: West

Item: All items

Base Period: 1982-84=100

Download: [.xlsx](#)

Year	Annual
2016	1.9
2017	2.8
2018	3.3
2019	2.7
2020	1.7
2021	4.5
2022	8.0
2023	4.3
2024	2.8
2025	2.7



For Board Approval

56-Hours/Week PERSONNEL PAY SCHEDULE

2026-27

Includes 2.7 COLA increase to FY 2026-27				CLASS	STEP						
				LEVEL	1	2	3	4	5	6	
Interval*					1 Year	1 Year	1 Year	1 Year	1 Year	1 Year	
FIREFIGHTER	Firefighter EMT	Annual for 56 hours/week	Regular OT		1,833.87	1,892.55	1,953.11	2,015.61	2,080.11	2,146.67	
			Holiday Pay		3,520.64	3,633.30	3,749.56	3,869.55	3,993.38	4,121.16	
			Shift Personnel		70,412.76	72,665.97	74,991.28	77,391.00	79,867.52	82,423.28	
				Hourly Rate	FE	24.11	24.89	25.68	26.50	27.35	28.23
	Firefighter Paramedic 1	Annual for 56 hours/week	Regular OT		2,108.95	2,176.43	2,246.08	2,317.95	2,392.13	2,468.68	
			Holiday Pay		4,048.73	4,178.29	4,312.00	4,449.98	4,592.38	4,739.34	
			Shift Personnel		80,974.68	83,565.87	86,239.98	88,999.65	91,847.64	94,786.77	
				Hourly Rate	FP1	27.73	28.62	29.53	30.48	31.45	32.46
	ENGINEER	Engineer EMT	Annual for 56 hours/week	Regular OT		2,127.29	2,195.36	2,265.61	2,338.11	2,412.93	2,490.14
				Holiday Pay		4,083.94	4,214.63	4,349.49	4,488.68	4,632.32	4,780.55
				Shift Personnel		81,678.81	84,292.53	86,989.89	89,773.56	92,646.32	95,611.00
					Hourly Rate	EE	27.97	28.87	29.79	30.74	31.73
Engineer Paramedic 2		Annual for 56 hours/week	Regular OT		2,446.38	2,524.66	2,605.45	2,688.83	2,774.87	2,863.66	
			Holiday Pay		4,696.53	4,846.82	5,001.92	5,161.98	5,327.16	5,497.63	
			Shift Personnel		93,930.63	96,936.41	100,038.37	103,239.60	106,543.27	109,952.65	
				Hourly Rate	EP2	32.17	33.20	34.26	35.36	36.49	37.66
Engineer Paramedic 1		Annual for 56 hours/week	Regular OT		2,448.98	2,517.05	2,587.30	2,659.80	2,734.62	2,811.83	
			Holiday Pay		4,701.52	4,832.21	4,967.07	5,106.26	5,249.90	5,398.13	
			Shift Personnel		94,030.41	96,644.13	99,341.49	102,125.16	104,997.92	107,962.60	
				Hourly Rate	EP1	32.20	33.10	34.02	34.97	35.96	36.97
CAPTAIN	Captain EMT	Annual for 56 hours/week	Regular OT		2,467.65	2,546.62	2,628.11	2,712.21	2,799.00	2,888.57	
			Holiday Pay		4,737.37	4,888.97	5,045.41	5,206.87	5,373.49	5,545.44	
			Shift Personnel		94,747.41	97,779.33	100,908.27	104,137.33	107,469.73	110,908.76	
				Hourly Rate	CE	32.45	33.49	34.56	35.66	36.80	37.98
	Captain Paramedic 2	Annual for 56 hours/week	Regular OT		2,837.80	2,928.61	3,022.32	3,119.04	3,218.85	3,321.85	
			Holiday Pay		5,447.98	5,622.31	5,802.23	5,987.90	6,179.51	6,377.25	
			Shift Personnel		108,959.53	112,446.23	116,044.51	119,757.93	123,590.19	127,545.07	
				Hourly Rate	CP2	37.31	38.51	39.74	41.01	42.33	43.68
	Captain Paramedic 1	Annual for 56 hours/week	Regular OT		2,789.34	2,868.31	2,949.80	3,033.90	3,120.69	3,210.26	
			Holiday Pay		5,354.95	5,506.55	5,662.99	5,824.45	5,991.07	6,163.02	
			Shift Personnel		107,099.01	110,130.93	113,259.87	116,488.93	119,821.33	123,260.36	
				Hourly Rate	CP1	36.68	37.72	38.79	39.89	41.03	42.21
BATTALION CHIEF	Batt Chief EMT	Annual for 56 hours/week	Regular OT		2,862.48	2,954.07	3,048.60	3,146.16	3,246.84	3,350.74	
			Holiday Pay		5,495.35	5,671.20	5,852.68	6,039.97	6,233.24	6,432.71	
			Shift Personnel		109,907.00	113,424.02	117,053.59	120,799.31	124,664.89	128,654.16	
				Hourly Rate	BCE	37.64	38.84	40.09	41.37	42.69	44.06
	Batt Chief Paramedic 2	Annual for 56 hours/week	Regular OT		3,291.85	3,397.19	3,505.90	3,618.08	3,733.86	3,853.35	
			Holiday Pay		6,319.65	6,521.88	6,730.58	6,945.96	7,168.23	7,397.61	
			Shift Personnel		126,393.05	130,437.63	134,611.63	138,919.20	143,364.62	147,952.29	
				Hourly Rate	BCP2	43.29	44.67	46.10	47.58	49.10	50.67
	Batt Chief Paramedic 1	Annual for 56 hours/week	Regular OT		3,184.17	3,275.77	3,370.30	3,467.85	3,568.53	3,672.43	
			Holiday Pay		6,112.93	6,288.78	6,470.26	6,657.55	6,850.82	7,050.29	
			Shift Personnel		122,258.60	125,775.62	129,405.19	133,150.91	137,016.49	141,005.76	
				Hourly Rate	BCP1	41.87	43.07	44.32	45.60	46.92	48.29

\*Minimum amount of time at this step.

Shaded area indicates annual amount.

Paramedic 1 indicates rank placement for promoting Firefighter-Paramedics hired after 11/15/2016; Paramedic 2 for those hired prior to 11/15/2016.

FIRE CHIEF PAY SCHEDULE

2026-27

Includes 2.7 COLA increase to FY 2026-27				1	2	3	4	5	6
				6 Months	1 Year	1 Year	1 Year	1 Year	1 Year
FIRE CHIEF	Annual Salary for 40 hr/wk			139,057	143,669	148,427	153,311	158,341	163,600
	Per Month			11,588	11,972	12,369	12,776	13,195	13,633
	Hourly Rate			66.63	68.84	71.12	73.46	75.87	78.39

ADMINISTRATIVE PAY SCHEDULE

2026-27

Includes 2.7 COLA increase to FY 2026-27				CLASS	STEP					
				LEVEL	1	2	3	4	5	6
Interval*					1 Year	1 Year	1 Year	1 Year	1 Year	1 Year
Fire Prevention Officer	Limited Position Not to Exceed 999 hours	Annual Salary for 40 hr/wk		FPO	54,325	56,119	57,977	59,876	61,880	63,925
		Hourly Rate			26.03	26.89	27.78	28.69	29.65	30.63
District Secretary		Annual Salary for 40 hr/wk		DS	84,440	85,004	87,821	90,701	93,706	96,816
		Hourly Rate			40.46	40.73	42.08	43.46	44.90	46.39
Assistant District Secretary	Limited Position Not to Exceed 999 hours	Annual Salary for 40 hr/wk		ADS	50,485	52,154	53,865	55,639	57,434	59,375
		Hourly Rate			24.19	24.99	25.81	26.66	27.52	28.45



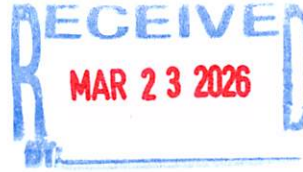
# COUNTY OF CALAVERAS

REBECCA TURNER  
Registrar of Voters

## REGISTRAR OF VOTERS

891 Mountain Ranch Road  
San Andreas, CA 95249  
Phone: (209)754-6376  
Fax: (209)754-6733  
electionsweb@calaverascounty.gov

DATE: March 19, 2026  
TO: City, School & Special Districts  
RE: November 3, 2026 General Election



Enclosed, please find the following:

1. Notice of General District Election
2. Sample Resolution
3. List of current office holders whose positions will be open for this Election. If there are discrepancies with the list, please make changes to the list and return the updates to the Elections Department.

The candidate filing period is from July 13th through August 7th (it will extend five days for everyone other than incumbents if incumbents fail to file for re-election).

Please forward the below items to the Elections Department by **May 22, 2026**. This deadline will not be extended and has been established to ensure our office has sufficient time to perform all necessary functions for this election:

- Completed Notice of General District Election – must include:
  1. The District's list of elective offices/positions to be filled in the upcoming election.
  2. If the District will cover the cost of printing candidates' statements in the Voter Information Pamphlet.
  3. Whether or not there have been any changes to the District's boundaries.
  4. If the District intends to place a measure on the November ballot.
- Resolution adopted by your Board requesting consolidation of the district's election (sample enclosed).  
**Resolution must list each Director that voted.**
- Certified copy of the district's map showing current boundaries *if* changed:  
Elections Code §10522 requires that at least 125 days before the election, a current map and boundary description be delivered to the Registrar of Voters.
- A complete listing of current office holders in your district with term expiration dates and contact information, including a main district contact and e-mail address if available.

Pursuant to EC 10004, if any special district fails to call or take any other necessary steps to hold a regular election, the Board of Supervisors may call a special election for the selection of the governing board members.

If you have any questions or need further assistance, please contact the Election Office at (209) 754-6376 or e-mail [electionsweb@calaverascounty.gov](mailto:electionsweb@calaverascounty.gov).

**NOTICE OF GENERAL DISTRICT ELECTION**  
**To be consolidated with the November 3, 2026, General Election**  
(ELECTIONS CODE §10509, 10522, 10524, W.C. 71451)

Ebbetts Pass Fire District  
 \_\_\_\_\_  
 DISTRICT

**Seats up for Election:**

The purpose of said election is to elect two directors for a FULL-TERM to fill the offices presently held by the following directors, whose terms expire 12/04/2026.

NAME	DIVISION (if applicable)
<u>Dennis Clemens</u>	_____
<u>John Scott McKinney</u>	_____
_____	_____

The following section applies only if Director(s) was/were appointed to fill a vacancy in an office which is not normally scheduled to be voted on this year.

District will also elect \_\_\_\_\_ director(s) for a SHORT-TERM ending \_\_\_\_\_.

NAME	DIVISION	DATE APPOINTED	DIRECTOR REPLACED
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Candidates for office may obtain nomination papers between July 13<sup>th</sup> and August 7<sup>th</sup>, 2026 (if incumbents fail to file for re-election the date will extend to August 12<sup>th</sup>, 2026 for everyone other than incumbents) from the County Elections Department, 891 Mountain Ranch Road San Andreas, CA 95249.

**1) CANDIDATE'S STATEMENTS (Check the appropriate box below)**

- District will pay for Candidate's Statements upon billing
- Candidates will pay for Candidate's Statements upon submittal

**2) MAP OR BOUNDARY DESCRIPTION (REQUIRED):**

- NO boundary changes
- SEE boundary changes enclosed

**3) MEASURE ON THE NOVEMBER BALLOT**

- Will the District be submitting a measure to appear on the November 3, 2026 General Election ballot?
- Yes, a district approved resolution will be submitted to the Elections Department by the deadline of June 26, 2026
  - No

Elections Code §10522 requires that at least 125 days (July 1, 2026) before the election, a current map and boundary description be delivered to the Registrar of Voters.

3/23/26  
 \_\_\_\_\_  
 Date

A. Ramirez  
 \_\_\_\_\_  
 Signature (District Secretary)

PO Box 66 Arnold, CA 95223  
 \_\_\_\_\_  
 District Mailing Address

(DISTRICT SEAL HERE)

( 209 ) 795-1646  
 \_\_\_\_\_  
 (AREA CODE) TELEPHONE NUMBER

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
EBBETTS PASS FIRE DISTRICT**

**Resolution No. 2026 - 1**

**RESOLUTION CALLING GENERAL DISTRICT ELECTION**

**WHEREAS**, an election will be held within the Ebbetts Pass Fire District within Calaveras County on November 3, 2026, for the purpose of electing Governing Board Members; and

**WHEREAS**, Election Code § 10403 requires jurisdictions to file with the Board of Supervisors, and the County Clerk, a resolution requesting consolidation with said election.

**THEREFORE, BE IT RESOLVED** that the Ebbetts Pass Fire District requests the Board of Supervisors of Calaveras County to consolidate the District Election with the election to be held on November 3, 2026.

**BE IT FURTHER RESOLVED**, that the District agrees to reimburse the County Elections Department for actual costs accrued as a result of this consolidation. The District acknowledges that the consolidated election will be held and conducted in the manner prescribed in Election Code § 10418.

**ON A MOTION** by Director \_\_\_\_\_ seconded by Director \_\_\_\_\_ the foregoing resolution was duly passed and adopted by the following vote on April 21, 2026.

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

\_\_\_\_\_  
Chair of the Board of Directors

Attest:

\_\_\_\_\_  
Secretary of the Board of Directors

**EBBETTS PASS FIRE DISTRICT**

**RESOLUTION No. 2026-2**

**RESOLUTION OF THE BOARD OF DIRECTORS OF EBBETTS PASS FIRE DISTRICT DETERMINING THAT ENGINEER-EMT JAMES EAVES IS ENTITLED TO AN INDUSTRIAL DISABILITY RETIREMENT**

**WHEREAS**, the Ebbetts Pass Fire District (“EPFD”) is a contracting agency of the California Public Employees’ Retirement System;

**WHEREAS**, the California Public Employees’ Retirement Law requires a contracting agency to determine whether an employee classified as a local safety member is disabled for the purposes of the California Public Employees’ Retirement Law and whether such disability qualifies as “industrial” within the meaning of the law;

**WHEREAS**, EPFD employed James Eaves beginning on or about February 18, 2006, initially as a Firefighter-EMT, and promoted him to Engineer-EMT on or about June 1, 2014;

**WHEREAS**, EPFD certifies under penalty of perjury that this determination was not used as a substitute for the disciplinary process: Mr. Eaves does not have any adverse action pending against him, was not terminated for cause, did not resign in lieu of termination, did not retire on service in lieu of termination, has not signed an agreement waiving reinstatement rights, and is not being investigated for, nor has he been convicted of, any work-related felony;

**WHEREAS**, EPFD confirms that Mr. Eaves experienced cardiovascular conditions, including severe mitral regurgitation requiring mitral valve repair, coronary artery disease, and related conditions and complications; Mr. Eaves underwent mitral valve repair surgery on December 10, 2024, at which time he was placed on temporary total disability. Mr. Eaves filed a Workers’ Compensation claim related to his cardiovascular conditions, which was accepted and concluded with a permanent disability rating;

**WHEREAS**, according to Qualified Medical Examiner, Raye Bellinger, M.D., board-certified in internal medicine, cardiovascular medicine, and nuclear cardiology, Mr. Eaves is permanently precluded from performing firefighting duties—including responding to emergencies, lifting and carrying hoses and ladders, climbing ladders, working at heights, and performing tasks in extreme temperatures—has reached maximum medical improvement; and his cardiovascular condition is 100% industrially caused;

**WHEREAS**, Mr. Eaves filed an application for industrial disability retirement with the California Public Employees’ Retirement System; and

**WHEREAS**, the Board of Directors of EPFD (“Board”) certifies under penalty of perjury that its designated representative thoroughly reviewed the available competent medical and other evidence relevant to

Mr. Eaves's alleged disability and presented the Board with an attorney-client privileged evaluation based thereon;

**(1) NOW, THEREFORE, BE IT RESOLVED THAT** the Board finds and determines, based upon competent medical evidence, that Engineer-EMT and local safety member of the California Public Employees' Retirement System, James Eaves, is substantially and permanently incapacitated from performing his usual job duties within the meaning of the California Public Employees' Retirement Law due to cardiovascular conditions;

**(2) BE IT FURTHER RESOLVED THAT** the Board finds and determines, based upon competent medical evidence, that such disabling conditions are the result of injury or illness arising out of and in the course of Mr. Eaves's employment with EPFD as a local safety member;

**(3) BE IT FURTHER RESOLVED THAT** the Board certifies that neither EPFD nor Mr. Eaves has filed a petition for determination under Government Code section 21166;

**(4) BE IT FURTHER RESOLVED THAT** the Board hereby certifies that Mr. Eaves was separated from his employment in the position of Engineer-EMT due to service retirement in December 2025. His last day on pay status was December 29, 2025;

**(5) BE IT FURTHER RESOLVED THAT** the Board is not aware of any claim, other than workers' compensation, that Mr. Eaves is pursuing against any person or entity for the cardiovascular conditions that preclude him from performing his usual job duties, and the Board is not aware of any potential third-party liability;

**(6) BE IT FURTHER RESOLVED THAT** no Advanced Disability Pension Payments have been made to Mr. Eaves.

Passed and adopted by the Board of Directors of the Ebbetts Pass Fire District of the County of Calaveras, State of California, this 21st day of April 2026, by the following vote:

AYES: Barr, Clemens, Dashner, McKinney, Vattuone

NOES:

ABSTAIN:

ABSENT:

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Jon Vattuone  
President, Board of Directors

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Dennis Clemens  
Secretary, Board of Directors

**RESOLUTION NO. 2026-3**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
EBBETTS PASS FIRE PROTECTION DISTRICT  
ORG. KEY #22900010  
ORG. KEY #22950010**

Resolution of the Ebbetts Pass Fire District authorizing the Calaveras County Auditor's Office to make appropriate interclass budget transfers to overdrawn expense accounts in order to close the fiscal year. Funds shall be transferred from like class expense account with more than sufficient ending balances or, if no funds are available in those accounts, the 3002 Fund Balance Unreserved/Undesignated account will be used if sufficient cash is available.

**PASSED AND ADOPTED** by the Board of Directors of the Ebbetts Pass Fire Protection District at a meeting thereof on the 21st day of April 2026, by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

\_\_\_\_\_  
President

\_\_\_\_\_  
Secretary

California Employers' Pension Prefunding Trust  
(CEPPT)

Ebbetts Pass Fire Protection District

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CalPERS Prefunding Programs

Outline for Discussion

- Pension Cost Considerations & Outlook
- CalPERS Pension Funding Tools
- CEPPT 115 Trust
  - Investments
  - Administration
- Next Steps

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CalPERS Prefunding Programs

Pension Cost Considerations & Outlook

Cost Considerations	Outlook
<ul style="list-style-type: none"><li>• Normal Cost<ul style="list-style-type: none"><li>• Ongoing perpetual cost</li><li>• Naturally rises due to payroll &amp; headcount</li></ul></li><li>• Unfunded Accrued Liability (UAL)<ul style="list-style-type: none"><li>• Exists for most agencies</li><li>• Will reoccur if plan is negative</li><li>• 6.8% interest</li></ul></li></ul>	<ul style="list-style-type: none"><li>• Fluctuating volatile costs</li><li>• Employers will need to budget more</li></ul>

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### CalPERS Pension Fund Returns

Period	Assets	Return
30-year at 6/30/2025		7.6%
20-year at 6/30/2025		6.7%
10-year at 6/30/2025		7.1%
5-year at 6/30/2025		8.0%
2020 - 21	\$466B	21.3%
2021 - 22	\$440B	-6.1%
2022 - 23	\$462B	5.6%
2023 - 24	\$503B	9.3%
2024 - 25	\$556B	11.6%

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### District's CalPERS Pension Plans Summary

Member Category	Funded Status (6/30/2024)	Unfunded Liability (6.6% Interest)	UAL Payment 2025-26	Normal Cost 2025-26	Total Contribution 2025-26
Miscellaneous	93.0%	\$9,835	\$2,262	\$9,747	\$12,009
Safety Fire	95.0%	\$1,256,984	\$150,038	\$461,038	\$611,076
Totals	95.2%	\$1,266,819	\$152,300	\$470,785	\$623,085

Effective with the June 30, 2024 Actuarial Valuation, normal contribution schedules for each line of benefits are no longer necessary. Multiple employer schedules and their multiple Section 1 reports will be combined. The schedule provided in this report is a summary of the pension plan's financial health and long-term success.

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### District's CalPERS Pension Consolidation Plan Summary

Member Category	Rate Plan
Miscellaneous	Safety Fire Plan PEPRA Safety Fire Plan
Safety Fire	Miscellaneous Plan PEPRA Miscellaneous Plan

Effective with the June 30, 2024 Actuarial Valuation, normal contribution schedules for each line of benefits are no longer necessary. Multiple employer schedules and their multiple Section 1 reports will be combined. The schedule provided in this report is a summary of the pension plan's financial health and long-term success.

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## CalPERS Pension Funding Tools

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CalPERS Prefunding Programs

### CalPERS Available Tools

July UAL Annual Prepayment

"Fresh Start" Re-amortization Schedule

ADP (Additional Discretionary Payment)

CEPPT Sec 115 Prefunding Trust

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CalPERS Prefunding Programs

### July UAL Prepayment

#### Required Employer Contributions

The required employer contributions in this report do not reflect any cost sharing arrangement between the agency and the employees. For employee contribution rates, see Member Contribution Rules.

Required Employer Contributions	Fiscal Year 2016-27
Employer Normal Cost Rate	23.03%
Classic Rate Plan 1320	13.91%
PEPRA Rate Plan 25401	
Plus	
Unfunded Accrued Liability (UAL) Contribution Amount <sup>1</sup>	\$150,038
Paid either as	
1) Monthly Payment	\$12,503.17
Or	
2) Annual Prepayment Option <sup>2</sup>	\$145,183

The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll and/or as payroll is reported) and the Unfunded Accrued Liability (UAL) Contribution Amount (paid monthly (1) or prepaid annually (2) in dollars).

<sup>1</sup>The required payment on amortization bases does not take into account any additional discretionary payments made after April 30, 2025.

<sup>2</sup>Only the UAL portion of the employer contribution can be prepaid (which must be received in full no later than July 31).

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### Pension Contribution Investment Tools

Portfolios	CalPERS Pension	CEPPT Strategy 1	CEPPT Strategy Z	LAIF
Expected Return	6.8%	5.4%	4.9%	-1%
Risk	11.4%	8.4%	5.9%	Lowest
Time Horizon	Longest Term	Employer Determined		Shortest Term
Liquidity	No	Yes		Yes

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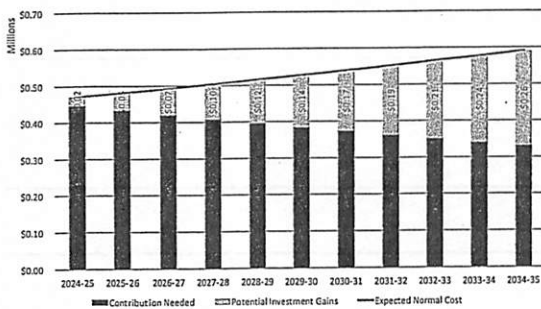
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### Hypothetical Contribution Prefunding Scenario – Estimated Normal Cost



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### Rainy Day Fund

- Will likely outperform LAIF and earn more interest over time
- Will provide additional income source and allow for greater budgetary stability

Plan	3 Months Pension Cost
Miscellaneous	\$3,002
Safety Fire	\$152,769
<b>Total</b>	<b>\$155,771</b>

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### CalPERS IRC Section 115 Trust Funds

California Employers' Retiree Benefit Trust (CERBT - OPEB)	California Employers' Pension Prefunding Trust (CEPPT - Pension)
<ul style="list-style-type: none"><li>• Voluntarily prefund non-pension, other post-employment benefits (OPEB)</li><li>• Established 2007</li><li>• 593 employer participants</li><li>• ~\$28.8B assets</li></ul>	<ul style="list-style-type: none"><li>• Voluntarily prefund required pension contributions</li><li>• Established 2019</li><li>• 106 employer participants</li><li>• ~\$374M assets</li></ul>

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### Investment Management

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### CEPPT Portfolio Options

Portfolios	CEPPT Strategy 1	CEPPT Strategy 2
Expected Return	5.4%	4.9%
Standard Deviation	8.4%	5.9%

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### Maintain Local Control

Choose your preferred portfolio or use both concurrently

Contributions are voluntary and on your schedule

Decide if, and when to liquidate trust assets

- Normal costs, UAL payments, ADPs

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### Total Participation Cost Fee Rate

- All-inclusive cost of participation
  - 25 basis points (bps) fee on asset balance
  - Combines administrative, custodial, and investment fees
  - Self-funded and not-for-profit
  - Zero cost to join

Asset Value on Deposit*	All-Inclusive Fee Rate	Annual Cost
\$1,000,000	25 Basis Points (0.25%)	\$2,500

\*Minimum investment is \$25,000. The amount is deposited on the first day of a 12-month participation period and remains constant for the entire 12 months ending on the last day of the month. The investment is not insured. Contributions are made on a monthly basis for the 12 months.

There are no additional fees of any kind. No set-up, joining, renewal, contribution, or investment, administrative fees. No minimum contribution amount.

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### Advantages of the CEPPT

- Investment Policy & Management
  - Unmatched resources and economies of scale
  - Most broadly diversified portfolios
- Lowest Total Participation Cost
  - Not-for-profit
  - Least expensive option
- Excellent Customer Service
  - Direct access to dedicated prefunding staff
  - Account updates based on your preferred schedule
- Simple Administration
  - Uncomplicated setup and processes
- GASB Compliance
  - 100% GASB compliant

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CalPERS Prefunding Programs

## Trust Support Services

- Contributions
- Disbursements
- Online Record Keeping Portal
- Account Updates
- Educational Webinars
- Statements and Reporting

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CalPERS Prefunding Programs

## Uncomplicated Contracting Process

```

    graph TD
      A[Staff recommendation to join CEPPT] --> B[Governing body approves CEPPT]
      B --> C[Employer completes contracting documents  
Contract, Delegation of Authority, Funding Policy]
      C --> D[CEPPT reviews and executes contract  
3 to 10 business days, Welcome Letter]
      D --> E[Option to send contributions  
Walkthrough myCalPERS contribution process]
  
```

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CalPERS Prefunding Programs

## Questions?

Phone: (916) 795-8454
 Email: [ceppt@calpers.ca.gov](mailto:ceppt@calpers.ca.gov)
 Website: <https://www.calpers.ca.gov/CEPPT>

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**PARS**

PUBLIC AGENCY  
RETIREMENT SERVICES

# EBBETTS PASS FIRE DISTRICT

PARS 115 Trust – OPEB Prefunding Program & Pension Rate Stabilization Program (PRSP)

February 18, 2026

# PARS PLANS AND PROGRAMS

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115 Combo Trust

## 1 Pension Rate Stabilization Program (PRSP)

A pension prefunding trust designed specifically to address GASB 68 liabilities on its financial statements and stabilize future costs.

## 2 OPEB Trust Program

An OPEB prefunding trust designed to address OPEB liabilities and increase investment rates of return (discount rate).

## 3 Alternate Retirement System (ARS)

An alternative to Social Security for part-time employees offered to provide a valuable benefit for employees and permanent payroll savings to the Agency.

## 4 Supplemental Defined Contribution Plan

A locally designed retirement plan offered in addition to PERS with the goal of attracting and retaining select employees to the Agency.

## 5 Accumulated Leave Plan

A Defined Contribution solution that reduces leave balances on an annual basis during employment and minimizes total payout amounts.

# PARS 115 TRUST TEAM

## Trust Administrator & Consultant\*



- Serves as record-keeper, consultant, and central point of contact
- Sub-trust accounting
- Coordinates all agency services
- Monitors plan compliance (IRS/GASB/State Government Code)
- Processes contributions/disbursements
- Hands-on, dedicated support teams

**40+** Years of Experience (1984-2026)    
 **2,300+** Plans under Administration    
 **1,100+** Public Agency Clients    
 **550+** 115 Trust Clients    
 **750K+** Plan Participants    
 **\$10.8 B+** Assets under Administration

\* See important information regarding PARS in the Disclaimer page at the end of the presentation.

## Trustee



- 5th largest commercial bank and one of the nation's largest trustees for Section 115 trusts
- Safeguard plan assets
- Oversight protection as plan fiduciary
- Custodian of assets

**163** Years of Experience (1863-2026)    
 **\$11.0T** Assets under Administration

## Investment Manager



- A division of U.S. Bancorp Asset Management, Inc.
- Fixed income and multi asset portfolios
- Strategic Blend and Index platform options
- Customized portfolios (with minimum asset level)

**41** Years of Investment Experience (As of 9/30/2025)    
 **\$247.5B\*** Assets under Management & Advisement

\*Please see disclosures at the end of this presentation

# 115 TRUST – OPEB/PENSION CLIENT LIST

Updated: February 2026

## SPECIAL DISTRICTS (125)

Agoura Hills/Calabasas Community Center Authority  
Alameda County Mosquito Abatement District  
**Alpine Fire Protection District**  
Beach Cities Health District  
Bighorn-Desert View Water Agency  
Bodega Bay Public Utilities District  
**Calaveras County Water District**  
California Intergovernmental Risk Authority  
California Joint Powers Insurance Authority  
California Joint Powers Risk Management Authority  
Central Contra Costa Sanitary District  
Central Contra Costa Transit Authority  
Coastline Regional Occupational Program  
Coachella Valley Water District  
**Coastside Fire Protection District**  
Colusa Mosquito Abatement District  
Contra Costa County EEs' Retirement Association  
Contra Costa Mosquito and Vector Control District  
County Sanitation District No. 2 of Los Angeles County  
Crestline Village Water District  
Delta Diablo  
Desert Recreation District  
East Bay Regional Park District  
East Orange County Water District  
Eastern Sierra Community Services District  
Eastern Sierra Transit Authority  
**El Dorado Hills County Water (& Fire) District**  
Estero Municipal Improvement District  
Fallbrook Public Utility District  
Feather River Air Quality Management District  
Fresno Irrigation District  
Fresno Metropolitan Flood Control District  
Glenn-Colusa Irrigation District  
Goleta Cemetery District  
Goleta West Sanitary District  
Great Basin Unified Air Pollution Control District  
Greater Vallejo Recreation District  
Hayward Area Recreation & Park District  
Housing Authority of the City of Fresno  
Housing Authority of the County of Butte  
Housing Authority of the County of Fresno  
Housing Authority of the County of Contra Costa  
Housing Authority of the County of San Bernardino  
Housing Authority of the County of Santa Cruz

**Humboldt Bay Fire Joint Powers Authority**  
Humboldt Bay Municipal Water District  
**Humboldt No. 1 Fire Protection District**  
**Menlo Park Fire Protection District**  
Mesa Water District  
Metropolitan Transportation Commission  
Midpeninsula Regional Open Space District  
Mid-Peninsula Water District  
Mojave Desert Air Quality Management District  
**Montecito Fire Protection District**  
Monterey Bay Unified Air Pollution Control District  
Monterey County Mosquito Abatement District  
Monterey One Water  
**Moraga-Orinda Fire Protection District**  
Mosquito & Vector Mgmt. Dist. of Santa Barbara Co.  
Municipal Pooling Authority  
Municipal Water District of Orange County  
Napa County Mosquito Abatement District  
**Nevada County Consolidated Fire District**  
Newcastle-Rocklin-Gold Hill Cemetery District  
**North Central Fire Protection District**  
North Coast Air Quality Management District  
**North County Fire Protection District**  
Novato Sanitary District  
Oakland Housing Authority  
**Orange County Fire Authority**  
Orange County LAFCO  
Orange County Mosquito and Vector Control District  
Orange County Sanitation District  
Orange County Water District  
Orchard Dale Water District  
Pebble Beach Community Services District  
Placentia Library District  
Placer County Air Pollution Control District  
Placer County Resource Conservation District  
**Rancho Adobe Fire Protection District**  
**Rancho Cucamonga Fire Protection District**  
Redwood Empire Municipal Insurance Fund (REMIF)  
Regional Housing Authority  
Rowland Water District  
Sacramento Area Flood Control Agency  
**San Andreas Sanitary District**  
San Elijo Joint Powers Authority  
**San Mateo Consolidated Fire Department**

San Mateo Co. Mosquito & Vector Control District  
Santa Barbara County Law Library  
Santa Cruz Regional 9-1-1 JPA  
Santa Fe Irrigation District  
Sewer Authority Mid-Coastside  
Shasta Valley Cemetery District  
South Coast Water District  
South Montebello Irrigation District  
South Orange County Wastewater Authority  
**South Placer Fire Protection District**  
South Tahoe Public Utilities District  
**Southern Marin Fire Protection District**  
State Water Contractors  
Superior Court of CA, County of Imperial  
Superior Court of CA, County of Inyo  
Superior Court of CA, County of Kern  
Superior Court of CA, County of Marin  
Superior Court of CA, County of Merced  
Superior Court of CA, County of Orange  
Superior Court of CA, County of San Mateo  
Superior Court of CA, County of Shasta  
Superior Court of CA, County of Siskiyou  
Superior Court of CA, County of Sonoma  
Sweetwater Springs Water District  
Tahoe City Public Utility District  
Three Valleys Municipal Water District  
Twentynine Palms Water District  
Union Sanitary District  
Ventura Regional Sanitation District  
Walnut Valley Water District  
**Waterloo Morada Fire District**  
West Bay Sanitary District  
West County Wastewater District  
Western Riverside Council of Governments  
Yolo-Solano Air Quality Management District  
Yorba Linda Water District  
Zone 7 Water Agency

# 115 TRUST – OPEB/PENSION CLIENT LIST

Updated: February 2026

## CITIES & TOWNS (169)

Alameda	Corcoran	Foster City	Laguna Niguel	Newport Beach	Richmond	Taft
Alhambra	Coronado	Fountain Valley	Lake Forest	Norco	Rio Vista	Temecula
Anaheim	Costa Mesa	Fullerton	Lakeport	Novato	Ripon	Temple City
<b>Angels Camp</b>	Crescent City	Galt	Lakewood	Oakley	Rocklin	Thousand Oaks
Atherton	Cudahy	Garden Grove	Lemon Grove	Ontario	Rohnert Park	Tiburon
Atwater	Cupertino	Gilroy	Lincoln	Orinda	Rolling Hills	Tustin
Bakersfield	Cypress	Glendale	Lindsay	Oroville	Rosemead	Twentynine Palms
Beaumont	Daly City	Glendora	Live Oak	Pacifica	Ross	Vallejo
Bell Gardens	Dana Point	Goleta	Livermore	Palmdale	San Anselmo	Villa Park
Benicia	Del Rey Oaks	Grand Terrace	Lodi	Palo Alto	San Clemente	Walnut
Bishop	Desert Hot Springs	Grass Valley	Los Alamitos	Pasadena	San Jacinto	West Covina
Brea	Dinuba	Half Moon Bay	Los Altos Hills	Patterson	San Leandro	West Sacramento
Brentwood	Duarte	Hawthorne	Mammoth Lakes	Perris	San Ramon	Westminster
Brisbane	Dublin	Healdsburg	Manhattan Beach	Pico Rivera	Sanger	Winters
Burlingame	Eastvale	Hemet	Merced	Piedmont	Santa Ana	Woodland
Calabasas	El Cajon	Hercules	Modesto	Pinole	Santa Barbara	Woodside
Camarillo	El Centro	Hollister	Monrovia	Pittsburg	Santa Clara	Yountville
Canyon Lake	El Cerrito	Huntington Beach	Monterey	Pleasant Hill	Santa Clarita	Yuba City
Capitola	Elk Grove	Indian Wells	Moreno Valley	Pleasanton	Sausalito	Yucca Valley
Carlsbad	Emeryville	Imperial Beach	Morgan Hill	Pomona	Seaside	
Carmel	Escondido	Indio	Morro Bay	Port Hueneme	Selma	
Chino Hills	Fairfax	Ione	Murrieta	Rancho Cucamonga	Solana Beach	
Chula Vista	Fairfield	La Habra	Napa	Redding	Solvang	
Colma	Fort Bragg	La Mesa	National City	Redwood City	South El Monte	
Commerce	Fortuna	La Quinta	Newark	Rialto	Sutter Creek	

## COUNTIES (38)

Alpine	Del Norte	Kern	Mariposa	Napa	San Benito	Sonoma	Tuolumne
Amador	Glenn	Kings	Mendocino	Nevada	San Joaquin	Sutter	Yolo
<b>Calaveras</b>	Humboldt	Lake	Merced	Placer	Shasta	Tehama	Yuba
Colusa	Imperial	Lassen	Mono	Plumas	Siskiyou	Trinity	
Contra Costa	Inyo	Madera	Monterey	Riverside	Solano	Tulare	

# 115 TRUST – OPEB/PENSION CLIENT LIST

Updated February 2026

## SCHOOL DISTRICTS (68)

Alisal Union School District	Fontana Unified School District	Newport-Mesa Unified School District	San Dieguito Union High SD
Alta Loma School District	Fowler Unified School District	Ocean View School District (Ventura)	San Marino Unified School District
Auburn Union School District	Galt Joint Elementary School District	Ontario-Montclair School District	San Ysidro School District
Bass Lake Joint Union ESD	Hermosa Beach City School District	Orcutt Union School District	Santa Barbara Unified School District
Bellflower Unified School District	Hesperia Unified School District	Palmdale School District	Santa Rita Union School District
Beverly Hills Unified School District	Hughes-Elizabeth Lakes Union ESD	Palos Verdes Peninsula USD	Savanna School District
Brea Olinda Unified School District	Jurupa Unified School District	Paramount Unified School District	South Bay Union School District
Calistoga Joint Unified School District	Lake Elsinore Unified School District	Placer Union High School District	South Pasadena USD
Campbell Union High School District	Lakeside Union SD (San Diego)	Porterville Unified School District	Taft Union High School District
Compton Unified School District	Le Grand Union High SD	Poway Unified School District	Trona Joint Unified School District
Corning Union Elementary SD	Lemon Grove School District	Red Bluff Joint Union High SD	Upland Unified School District
Coronado Unified School District	Lindsay Unified School District	Red Bluff Union ESD	Visalia Unified School District
Cotati-Rohnert Park USD	Madera Unified School District	River Delta Unified School District	Westminster School District
Dry Creek Joint Elementary SD	Manteca Unified School District	Riverdale Joint Unified School District	Westside Union School District
El Dorado Union High School District	Moreno Valley Unified School District	Roseville Joint Union High SD	Whittier City School District
El Monte Union High School District	Napa Valley Unified School District	Salinas City ESD	Wilsona School District
Folsom Cordova USD	Natomas Unified School District	San Bruno Park School District	Windsor Unified School District

## COMMUNITY COLLEGE DISTRICTS (23)

Allan Hancock Community College District	Monterey Peninsula Community College District	Shasta-Trinity-Tehama Joint CCD
Citrus Community College District	Palo Verde Community College District	Sierra Joint Community College District
Coast Community College District	Pasadena Area Community College District	State Center Community College District
Copper Mountain Community College District	Peralta Community College District	Victor Valley Community College District
Grossmont-Cuyamaca Community College District	Rancho Santiago Community College District	West Valley-Mission Community College District
Hartnell Community College District	Rio Hondo Community College District	Yosemite Community College District
Imperial Community College District	San Bernardino Community College District	Yuba Community College District
Marin Community College District	San Luis Obispo County CCD (Cuesta)	

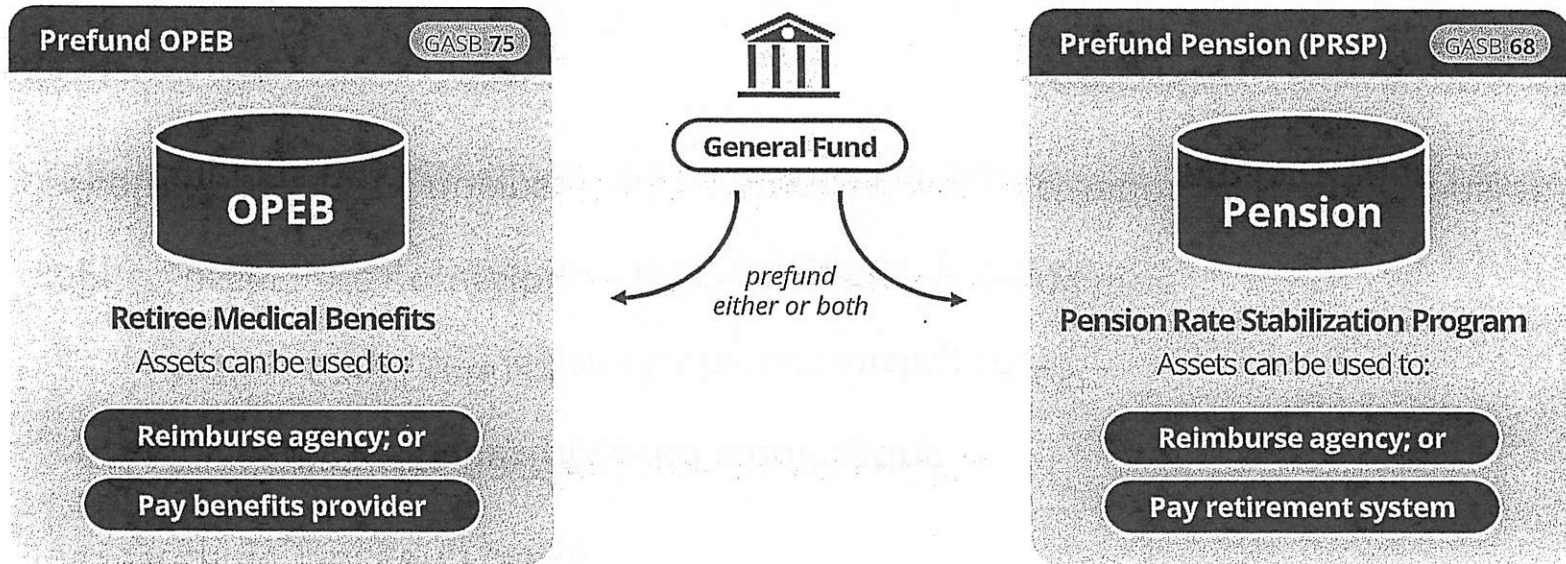
## EDUCATION DISTRICTS (3)

Butte County Office of Education

Shasta County Office of Education

Sonoma County Office of Education

# PARS IRS-APPROVED SECTION 115 COMBO TRUST



## Subaccounts

OPEB and Pension assets are individually sub-accounted, and can be divided by dept., bargaining group, or cost center



## Financial Stability

Assets in the PARS Section 115 Combination Trust can be used to address unfunded liabilities.



## Flexible Investing

Allows separate investment strategies for OPEB and Pension subaccounts.



## Anytime Access

Trust funds are available anytime; OPEB for OPEB and Pension for Pension.



## Economies-of-Scale

OPEB and Pension assets aggregate and reach lower fees on tiered schedule sooner – saving money!



## No Set Up Cost or Minimums

No set-up costs, no minimum annual contribution amounts, and no fees until assets are added.

# WHY PREFUND OPEB OBLIGATIONS?

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- Greater expected rate of return (discount rate) which lowers your liabilities
- Contributions into trust are “assets” that offset liabilities on financial statements
- GFOA recommends prefunding OPEB and considers it “best practice” (January 2012)
- Credit rating companies look more favorably on agencies who adopt an Irrevocable Trust and prefund
  - Many agencies have improved credit rating
  - Higher credit rating means lower borrowing costs
- OPEB assets are accessible for OPEB expenses at any time
- Prefunding has no downside other than market fluctuation (similar to pension)

*The*

# PARS PENSION RATE STABILIZATION PROGRAM

*for prefunding pension obligations*

# BACKGROUND – PENSION

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- Since 2015, GASB 68 has required disclosing Net Pension Liability on financial statements as a line item on the balance sheet
- Before the concept of pension prefunding, the only way to reduce retirement system unfunded liabilities was to send additional contributions in excess of annual required employer contributions
- Pension trust prefunding assets can be transferred to the retirement system at the Agency's direction, which can help offset future rate increases (i.e., pension rate stabilization).

## CalPERS Changes

CalPERS has announced changes directly affecting unfunded liability amounts and employer contributions:

### Lowering of Discount Rate <sup>1</sup>

**7.0%**  
▼  
**6.8%**

CalPERS lowered the discount rate from 7.0% to 6.8%. The impact is reflected in the June 30, 2021 valuation reports.

<sup>1</sup> Contributions from policy changes beginning FY 23-24.

### Shortened Amortization Period <sup>2</sup>

**30 years**  
▼  
**20 years**

New actuarial liabilities are amortized over 20 years instead of 30, increasing required annual employer contribution amounts\*

<sup>2</sup> 5-year ramp up in payments beginning FY 15-16 with full impact in FY 19/20.



# PENSION FUNDING STATUS

As of June 30, 2024, Ebbetts Pass Fire District's CalPERS pension plan is funded as follows:

Miscellaneous	Valuation as of June 30, 2023	Valuation as of June 30, 2024	Change
Actuarial Liability	\$24.3 M	\$26.2 M	7.9% ↑
Assets	\$21.6 M	\$24.9 M	15.5% ↑
Unfunded Liability	\$2.7 M	\$1.3 M	52.9% ↓
Funded Ratio	88.9%	95.2%	7.0% ↑
Employer Contribution Amount	\$483.0 K (FY 24-25)	\$589.7 K (FY 25-26)	22.1% ↑
Employer Contribution Amount – Projected *	---	\$574.0 K (FY 31-32)	2.7% ↓

\* Data through 2031-32 from Agency's latest CalPERS actuarial valuation.

# WHY PREFUND PENSION OBLIGATIONS?

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## **1. Complete Local Control over Assets**

Agency has complete control over assets, including contributions, disbursements and the timing, amount, and risk tolerance level of investments

## **2. Pension Rate Stabilization**

Assets can be transferred to the retirement system at the Agency's direction, potentially reducing/eliminating large fluctuations in employer contribution amounts

## **3. Rainy Day Fund**

Emergency source of funds when employer revenues are strained in difficult budgetary or economic times

## **4. Diversification**

Allows for investment flexibility and offers the potential for assets to earn greater returns than the general fund; spread the risk vs. sending additional money to CalPERS

# INVESTMENT OPTIONS

# INVESTMENT FLEXIBILITY

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- Agency maintains oversight of the investment manager and the portfolio's risk tolerance level
- Investment restrictions that apply to the general fund (CA Government Code 53601) are not applicable to assets held in the PARS Section 115 Irrevocable Trust
- Assets held in the PARS Section 115 Irrevocable Trust can be invested per Government Code Sections 53216 (Pension) and 53620 (OPEB)
- Investments can be diversified and invested in a prudent fashion
- Investments can be tailored to the Agency's unique demographics and needs
- Increased risk diversification

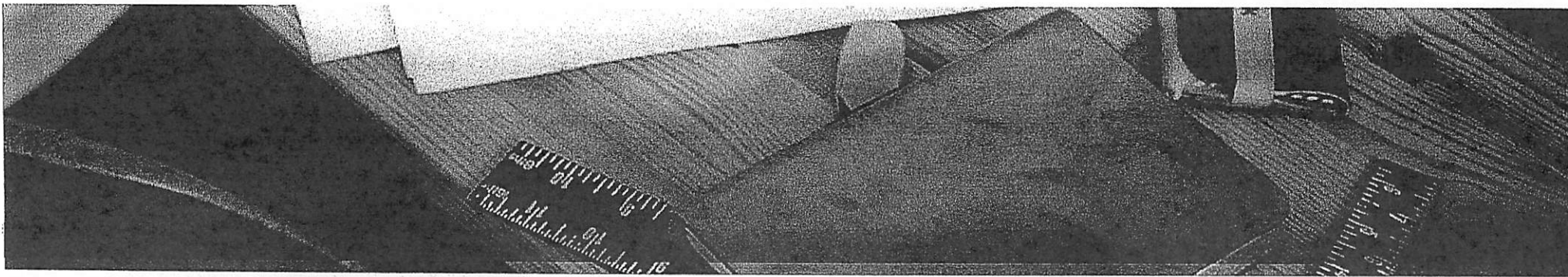


## Diversified Investing

Assets held in The PARS Section 115 Irrevocable Trust can be diversely invested in a prudent fashion per Government Code Sections 53216 (Pension) and 53620 (OPEB).

**GOV § 53216 (Pension)**

**GOV § 53620 (OPEB)**



# SIMPLE INVESTMENT APPROACH

## 1. Input Phase

- Target discount rate
- Risk tolerance
- Investment philosophy
- Asset allocation
- Timing on use of funds

## 2. Model Portfolios

Strategy	Equity	10-YR Returns*
Capital Appreciation	65-85%	9.43%
Balanced	50-70%	8.06%
Moderate	40-60%	7.17%
Moderately Conservative	20-40%	5.07%
Conservative	5-20%	3.86%
vs. LAIF	0%	2.10%**

## 3. Dedicated Portfolio Manager/ Investment Specialist

- Makes recommendation
- Fiduciary responsibility
- Investment policy statement
- Periodic reviews
- Cell phone access

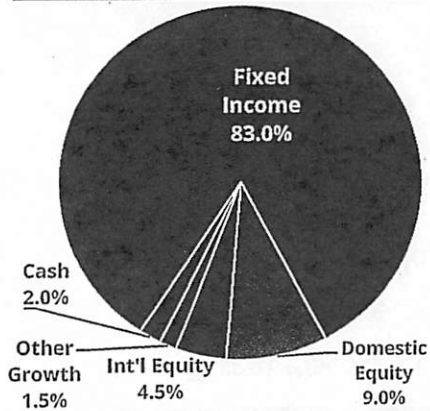
*\*10-Year Index Portfolio annualized returns as of December 31, 2025 (Gross of Investment Management Fees, but Net of Embedded Fund Fees). Conservative Index does not yet have 10-year history; for illustrative purposes Conservative Strategic Blend 10-year return is used. Please see complete Investment Strategy Sheets for more information.*

*\*\*Avg. LAIF apportionment rate (released quarterly) over the 10-Year period ending December 31, 2025. Please see important additional disclosures to the PARS portfolios included in the individual strategy fact sheets.*

# PFMAM MANAGED STRATEGIES

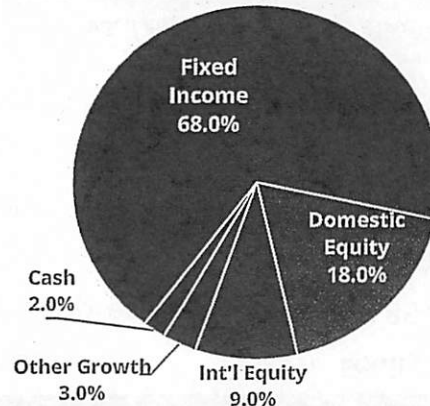
The following strategies, actively managed by PFM Asset Management (PFMAM), may be structured with blend of active and passive funds (strategic blend) or passive funds only (index):

## Conservative



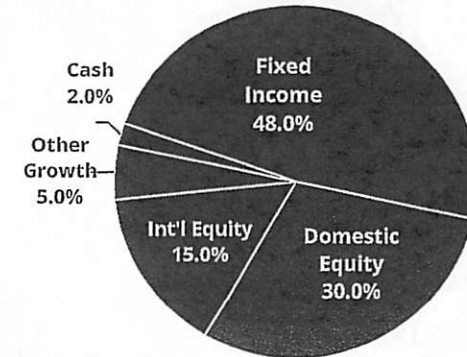
**Expected Returns \***  
 5-Year, 5.2%  
 30-Year, 5.5%

## Moderately Conservative



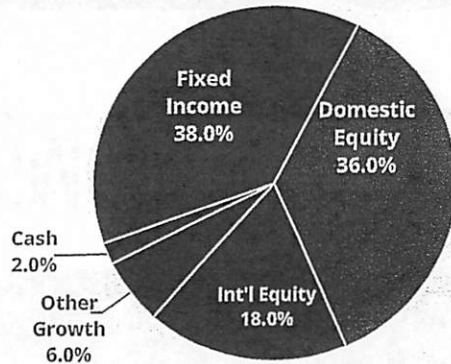
**Expected Returns \***  
 5-Year, 5.7%  
 30-Year, 6.0%

## Moderate



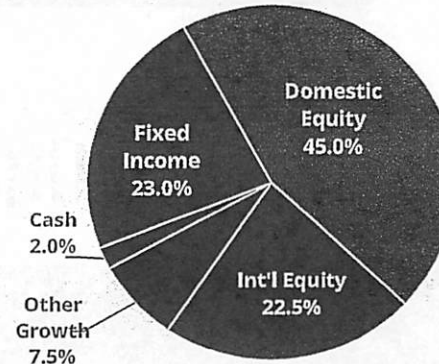
**Expected Returns \***  
 5-Year, 6.3%  
 30-Year, 6.5%

## Balanced



**Expected Returns \***  
 5-Year, 6.5%  
 30-Year, 6.7%

## Capital Appreciation



**Expected Returns \***  
 5-Year, 6.9%  
 30-Year, 7.0%

\* Data from PFMAM Managed Strategies: Asset Allocation Summary. Representative as of 2025. Asset allocations and assumptions are subject to change. Please see important disclosures at the end of this presentation for additional information.

# MANAGED STRATEGIES INVESTMENT RETURNS

As of December 31, 2025

**INDEX PORTFOLIO ANNUALIZED RETURNS\*** (Gross of Investment Management Fees, but Net of Embedded Fund Fees) Please see complete Investment Strategy Sheets for more information.

Strategy	Equity (%)	1 Year	3 Years	5 Years	10 Years
Capital Appreciation	65-85%	16.15%	15.49%	8.80%	9.43%
Balanced	50-70%	14.10%	13.49%	6.95%	8.06%
Moderate	40-60%	12.92%	11.87%	5.81%	7.17%
Moderately Conservative	20-40%	10.76%	9.08%	3.52%	5.07%
Conservative	5-20%	9.00%	6.99%	1.89%	3.86%

*\*The 1, 3, and 5 year returns reflect the actual returns of the respective PARS/115P Strategic Blend portfolios, which have not reached 10 years since inception. The 10-year returns reflect the actual returns of the respective PARS/PRHCP Strategic Blend portfolios, except for the 10-year return for the Capital Appreciation portfolio, which reflects the actual return of the PARS/PRHCP Capital Appreciation Index portfolio. The returns provided are gross of investment advisory fees and net of mutual fund fees. Subject to change due to rebalancing; Past performance does not guarantee future results.*

*Please see important additional disclosures to the PARS portfolios included in the individual strategy fact sheets.*

# PROGRAM FEES

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Please note that OPEB and pension assets will be combined for fee calculation purposes.

## Trust Administration/Consulting Fees \*



### Plan Set-Up Fee:

None

### Ongoing Fees:

0.25%	for assets \$0-10 million
0.20%	for assets \$10-15 million
0.15%	for assets \$15-50 million
0.10%	for assets over \$50 million

## Discretionary Trustee/Investment Management Fees \*\*



### Plan Set-Up Fee:

None

### Ongoing Fees Paid to U.S. Bank:

0.35%	for assets under \$5 million
0.25%	for assets \$5-10 million
0.20%	for assets \$10-15 million
0.15%	for assets \$15-50 million
0.10%	for assets over \$50 million

\* PARS does not receive any compensation from the investments or any commissions, back-end loads, or any other forms of compensation.

\*\* Subject to change due to rebalancing. Additional information on U.S. Bancorp Asset Management, Inc. and a description of its fees are described in its ADV which is available on the SEC's website at [www.adviserinfo.sec.gov](http://www.adviserinfo.sec.gov). Fees charged by U.S. Bank National Association N.A. as Discretionary Trustee/Investment Management are based on individual agency assets. U.S. Bank N.A. compensates the sub-adviser for these services from its own fees, as detailed above. See disclosures at the end of this presentation for more information.

# STEPS TO IMPLEMENTATION

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- 1 Board adopts resolution authorizing Agency to join PARS Combo Trust and appoints a position of employment to serve as Plan Administrator (PA)\*
- 2 Agency sends signed copy of resolution to PARS. PARS sends legal documents to Agency PA for review and signature
- 3 PARS coordinates meeting with Agency to discuss investment options. Agency selects strategy
- 4 Agency signs documents and returns to PARS. PARS coordinates with Trustee, U.S. Bank to establish Agency's account on the trust system
- 5 PARS provides Agency with contribution instructions once account is open. Agency makes initial deposit to the PARS Trust
- 6 PARS conducts an annual review of Agency's account and investment performance (or more frequently as requested)

*\*The Board resolution must adopt the PARS Trust by name, "Public Agencies Post-Employment Benefits Trust" and appoint a position of employment as Plan Administrator.*

# CONTACTS

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**Senior Vice President, Consulting**  
(800) 540-6369 x134  
rnicasio@pars.org

## Important Disclaimers for Return Projections (Intermediate and Long-Term)

The information provided reflects standard risk and return metrics for the portfolio depicted and are derived by running Monte Carlo simulations using PFMAM's Capital Market Assumptions and target asset class allocations based on the specific scenario within this presentation. Please refer to PFMAM's Capital Market Assumptions for key assumptions and the methodology utilized. PFMAM's Capital Market Assumptions are available upon request.

The return data is representative in nature and should not be relied upon as independently verifiable information. There is no guarantee that the projected returns can or will be achieved. Results may vary with each use and over time. This material does not purport to contain all of the information that a prospective investor may wish to consider and is not to be relied upon or used in substitution for the exercise of independent judgement.

**Past performance is not a guarantee of future results.** Prior to investing, you should consult your accounting, tax, and legal advisors to understand the implications of such an investment. Asset class and risk return analytics are run through FactSet.



# Additional Disclosures

*The views expressed within this material constitute the perspective and judgment of U.S. Bancorp Asset Management, Inc. at the time of distribution and are subject to change. Any forecast, projection, or prediction of the market, the economy, economic trends, and equity or fixed-income markets are based upon current opinion as of the date of issue and are also subject to change. Opinions and data presented are not necessarily indicative of future events or expected performance. Information contained herein is based on data obtained from recognized statistical services, issuer reports or communications, or other sources, believed to be reliable. No representation is made as to its accuracy or completeness.*

*PFM Asset Management serves clients in the public sector and is a division of U.S. Bancorp Asset Management, Inc. which is the legal entity providing investment advisory services. U.S. Bancorp Asset Management, Inc. is a registered investment adviser, a direct subsidiary of U.S. Bank N.A. and an indirect subsidiary of U.S. Bancorp. U.S. Bank N.A. is not responsible for and does not guarantee the products, services, or performance of U.S. Bancorp Asset Management, Inc.*

*Public Agency Retirement Services ("PARS") is a third-party and not affiliated with PFM Asset Management, U.S. Bancorp Asset Management, Inc. or U.S. Bank N.A. PARS serves as the trust administrator to the Public Agencies Post-Employment Benefits Trust, Public Agencies Post-Retirement Health Care Plan Trust, and the Public Agency Retirement System Trust (the "Trusts"). U.S. Bank N.A. serves as the discretionary trustee to the Trusts. In its capacity as discretionary trustee, U.S. Bank N.A. delegates the investment management of the Trusts to its affiliate U.S. Bancorp Asset Management, Inc. through a sub-advisory agreement. PARS is serviced by PFM Asset Management, a division of U.S. Bancorp Asset Management, Inc.*

*U.S. Bank N.A. pays the sub-adviser up to 67% of the annual management fee for assets sub-advised under its sub-advisory agreement with U.S. Bank N.A. Refer to your U.S. Bank N.A. fee schedule for investment management fees applied to your specific portfolio. U.S. Bank N.A. compensates the sub-adviser for these services from its own fees.*

**NOT FDIC INSURED : NO BANK GUARANTEE : MAY LOSE VALUE**

*For Institutional Investor or Investment Professional Use Only – This material is not for inspection by, distribution to, or quotation to the general public.*

# Section 115 Trust for OPEB & Pension Stabilization

Ebbetts Pass Fire District



## Meet Your Primary Contacts

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Portfolio Manager  
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# Agenda

- 1 Fiduciary Responsibilities
- 2 Shuster Advisory Group
- 3 115 Trust Overview
- 4 Pricing
- 5 Portfolio and Performance Comparison

## Fiduciary Responsibilities



## Powers and Duties Common To Cities, Counties And Other Agencies



CA GOVT CODE §53600.3.

All governing bodies of local agencies or persons authorized to make investment decisions on behalf of those local agencies investing public funds pursuant to this chapter are trustees and therefore fiduciaries subject to the prudent investor standard.

When investing, reinvesting, purchasing, acquiring, exchanging, selling or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency.

## Shuster Advisory Group

Risk & Insurance | Employee Benefits | Retirement & Private Wealth

## Background



- For over 30 years, Shuster, and its prior affiliates have provided retirement plan consulting to both corporate and public sector plans.
- Recognizing a gap in quality and independent advisory services in the public sector over a decade ago, Shuster entered the sector in 2013.
- Since our first public sector client engagement in 2015, we have onboarded over 100 new agency clients, encompassing over 225 public agency plans. Currently, we serve as the adviser for more than 250 qualified retirement plans.
- Our comprehensive plan audit, RFP process and investment advisory services have resulted in significant cost reductions and improved safety of principal options for plan participants.
- Unwavering focus on delivering state-of-the-art, low cost and compliant retirement plans to our plan sponsor customers and their employees.

## Shuster Advisory Group



- SEC-Registered Investment Advisor w/ \$11B+ in assets under management / advisement
- Full fiduciary to investments
- Must act in the best interest of the agency
- Provides ongoing investment management, trust level and administrative services
- Independent/non-proprietary



## Plan Consulting Services



### Defined Contribution

- 457(b)
- 457(f)
- 401(a)
- 401(k)
- 403(b)
- 415(m)
- PT-OBRA/ Social Security Alternative

### Pension

- Defined Benefit
- Cash Balance
- Supplemental Defined Benefit

### Future Liability Prefunding (115 Trust)

- Pension
- OPEB

### Operating Reserves/Cash Accounts

- Cash Management

### Retiree Medical Reimbursement

- Bonds
- Pooled Cash
- CD's



## Cities and Public Agencies We Proudly Serve

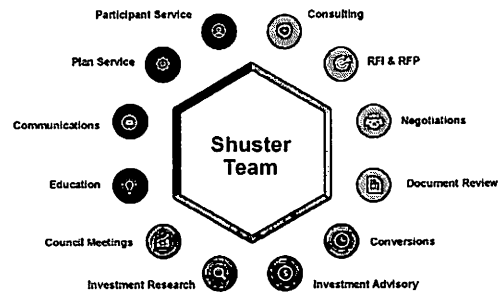


American Canyon	Gardena	Antelope Valley Medical Center	Marina Beach	Riverside
Arroyo	Glendale	Chico Valley Fire District	Menlo Park	Riverside
Atascadero	Hemet	Contra Recreation & Park District (CRPD)	Morgan Valley	San Bernardino
Atlix	Humboldt Beach	County Commissioners Association of One (CCAO)	Morgan Valley	San Diego
Baldwin Park	Indio	County of Meade	Morgan Valley	San Fernando
Bell	Irwin	First Public Irrigation Authority	Morgan Valley	San Juan Capistrano
Bel Gardens	Jordan Valley	Inyo County Fire Protection District	Norman	San Luis Obispo
Bullhead	Jurupa Valley	Inyo County Water District	Ontario	San Marcos
Devlet Hills	Laguna Hills	Madera Irrigation District	Orange	Santa Fe Springs
Carson Lake	La Habra	Madera City Sanitation District	Orange	Sebastopol
Carson	La Palma	Madera City Sanitation District	Orange	Scotts Valley
Cathedral City	La Quinta	Mountains Recreation & Conservation Authority (MRCA)	Palmdale	Signal Hill
Chico	La Verne	One County Employees Retirement Plan (OCERP)	Palm Desert	South Gate
Chicoport	La Verne	Orange International Airport Authority	Palo Alto	South Pasadena
Chico	La Verne	Orange County Fire Authority (OCFA)	Palo Alto	Stanton
Chico	La Verne	Regional Center of the East Bay	Palm Beach	Tacoma
Chico	La Verne	San Bernardino Water District	Pomona	Temecula
Chico	La Verne	South Bay Regional Public Communications Authority	Pomona	Union City
Chico	La Verne	Three Valleys Municipal Water District	Pomona	Walton
Chico	La Verne	Trinity County Waterworks	Pomona	Whittier
Chico	La Verne	Valleywide Recreation & Park District	Pomona	Wheatland
Chico	La Verne	West Valley Water District	Pomona	Yuba City

## Corporate Clients We Proudly Serve



## Shuster's Team Approach



# 115 Trust Overview



## What is a Section 115 Trust?

- Authorized by the Internal Revenue Code
- Allows for the segregation of funds from general assets
- Integral-Part Trust
- Used for funding essential government functions - *Pension funding and post-employment obligations are considered essential*
  - Considered a best practice by the Government Finance Officers Association (GFOA)
- The Trust is irrevocably committed to the specific government/district function - *Assets cannot be diverted*



## Why Use a Section 115 Trust?

### Uses of the Trust

- Prefund pension contribution liabilities
- Prefund OPEB benefit liabilities
- Used as a budget stabilization tool

### Benefits

- **Non-taxable:** Investment earnings are non-taxable
- **Flexible:** Investment restrictions applicable to the general fund do not apply - *Allows for use of relatively higher discount rate*
- **Investment Growth:** Allows for investment growth under the Agency's chosen strategy
- **Liquidity & Budget Stability:** Assets can be accessed in years of budgetary stress to smooth contributions
- **Demonstrated Fiscal Discipline:** Considered a best practice by the Government Finance Officers Association (GFOA). IRS approval not required and no annual IRS filings.
- **Offset OPEB Liability:** For GASB 75 reporting, the OPEB liability is reported net of Trust assets. Pension 115 Trusts are reported as a fiduciary fund.



## Section 115 Trust vs. Direct Paydown

### Why use a 115 Trust instead of paying down the unfunded pension liability?

#### Prefunding via 115 Trust

- Does not offset unfunded liability
- Long-term strategy to manage unfunded liability
- Keeps funds locally controlled
- Provides liquidity for budget stabilization
- Potential for investment growth
- Use funds when most beneficial (i.e. smooth contribution spikes or provide budgetary safety net)

#### Paying CalPERS Directly

- Immediately reduces unfunded liability
- Locks up funds with CalPERS (no access)
- Savings are actuarial - spread over decades

## 115 Trust Components

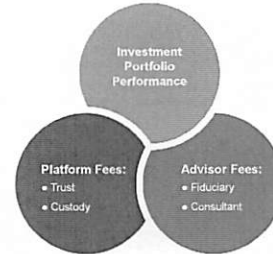


- Agency authorization to participate in the Trust and authorized signers
- Documents
  - Trust Document and Adoption Agreement (for Multiple Employer Trusts)
  - Administrative Services Agreement
  - Investment Fiduciary Agreement
  - Investment Policy Statement
- Investment Portfolio
- 115 Trust Roles
  - Administrator
  - Investment Advisor/Fiduciary
  - Directed Trustee
  - Custodian



Note: Independent actuarial annual valuation of assets required

## Financial Components



## Key Capabilities for Cities and Agencies



- Investment *Fiduciary*
- Consolidated full *fee transparency*
- Customizable investment portfolios
- Individual Accounts (*assets are not pooled*)
- *Daily valuation* and account access
- Custom reporting
- Low cost
- Local dedicated *service team*
- Direct access to Portfolio Management team
- Private equity/debt (optional)
- *GASB compliant* reporting
- Compliant with Internal Revenue Code Section 115



## 115 Trust Program



## Unique Program Benefits



Individual Accounts  
(not pooled!)



Local, Dedicated  
Service Team



Flexible, Qualified  
Distribution Timing



Custom Investment  
Policy Statements (IPS)



Mutual Indemnification  
Language



Consolidated Fee  
Transparency

## Unique Program Benefits



Customizable  
Portfolios



10 Base Portfolio  
Models with Custom  
Options Available



Active/Passive Blend  
or Fully Passive



Access to Investment  
Management Team



Termination, Trustee-to-  
Trustee Transfer within  
60 Days



30-day Notice, Council  
Approved Resolution  
Daily Transfers\*

## Portfolio & Performance Comparison



## Our Investment Process



Client Financial Analysis	<ul style="list-style-type: none"> <li>We start by learning all about your needs and objectives.</li> </ul>
Efficient Portfolio Construction	<ul style="list-style-type: none"> <li>We base asset class weightings in each strategy on the interplay between credit risk, interest rate risk, and equity risk.</li> <li>Credit spreads are analyzed against historic levels and we make allocations formulated on relative valuations.</li> <li>We evaluate monetary policy and interest rate projections to optimally allocate amongst fixed income investments.</li> <li>Interest rate risk is factored in to provide a cushion in case of extreme economic deterioration and equity market declines.</li> <li>We use relative values of each equity asset class (domestic, small cap, large cap, international, specialty) to determine equity allocations.</li> </ul>
Investment Selection	<ul style="list-style-type: none"> <li>Based on your portfolio construction strategy, we analyze qualitative and quantitative factors to select individual investments.</li> </ul>
Portfolio Rebalancing	<ul style="list-style-type: none"> <li>Each quarter we repeat the portfolio construction and investment selection process taking current economic indicators into account.</li> </ul>
Regular Reviews	<ul style="list-style-type: none"> <li>We meet with you to review economic forecasts, investment results, and your goals to decide if portfolio changes are required.</li> </ul>

## 115 Trust Investment Portfolio Options



All OPEB and Pension Stabilization portfolios are fully customizable.  
11 base portfolios are offered.

**Individual Portfolios**

**Base portfolio options (active/passive blend)**

1. All Fixed - 0/100%
2. Conservative - 10/90%
3. Conservative - 20/80%
4. Moderate Conservative - 30/70%
5. Moderate - 40/60%
6. Balance - 50/50%
7. Moderate Growth - 60/40%
8. Moderate Aggressive - 70/30%
9. Growth - 80/20%
10. Aggressive - 90/10%
11. All Equity - 100/0%

**CalPERS**

Index only and no customization available  
3 options for CERBT (OPEB)  
2 options for CEPPT (Pension Prefunding)

**Pooled Portfolios**

**CERBT (OPEB)**

1. Strategy 1 - 70/30%
2. Strategy 2 - 50/50%
3. Strategy 3 - 40/60%

**CEPPT (Pension)**

1. Strategy 1 - 50/50%
2. Strategy 2 - 30/70%

## 115 Trust Investment Portfolio Options



All OPEB and Pension Stabilization portfolios are fully customizable.  
11 base portfolios are offered.

**Individual Portfolios**

**Base portfolio options (active/passive blend)**

1. All Fixed - 0/100%
2. Conservative - 10/90%
3. Conservative - 20/80%
4. Moderate Conservative - 30/70%
5. Moderate - 40/60%
6. Balance - 50/50%
7. Moderate Growth - 60/40%
8. Moderate Aggressive - 70/30%
9. Growth - 80/20%
10. Aggressive - 90/10%
11. All Equity - 100/0%

**PARS**

8 active/passive blend options or 4 Index only options with custom option upon request

**Pooled Portfolios\***

**Strategic Blend**

1. Conservative 11/89%
2. Mod Conservative 30/70%
3. Moderate 50/50%
4. Balanced 60/40%
5. Capital Appreciation 75/25%

**Target Index Strategies (Passive)**

1. Fixed Income 0/100%
2. Conservative 40/60%
3. Balanced 60/40%
4. Growth 75/25%

## Institutional Portfolio Structures



**ENDOWMENTS**

- Vanguard
- Fidelity
- BlackRock
- T. Rowe Price
- State Street
- PIMCO
- JPMorgan
- Morgan Stanley
- Capital Group
- Other Public Managers

**SHUSTER 115 TRUST**

- Vanguard
- Fidelity
- BlackRock
- T. Rowe Price
- State Street
- PIMCO
- JPMorgan
- Morgan Stanley
- Capital Group
- Other Public Managers

**CALPERS PENSION (PERF)\***

- Apollo
- Blackstone
- Blue Owl
- Carlyle
- Clifwater
- KKR
- Partners Group
- Oaktree
- Ares
- Other Private Managers

**CALPERS 115 TRUST (CERBT/CEPPT)**

- State Street

## Institutional Portfolios - UC Universities\*



Campus	US Equity	Non-US Equity	Global Equity	US Fixed Income	Non-US Fixed Income	Absolute Return	Real Assets	Real Estate	Private Equity	Private Credit	Other	Cash Equiv.
Regents' CEP	13.3%	1.9%	32.4%	7.5%	0.0%	3.9%	2.6%	12.4%	21.1%	4.2%	0.0%	0.7%
Blue & Gold	88.0%	0.0%	14.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Berkeley	11.0%	12.3%	15.2%	3.4%	0.0%	17.2%	1.9%	3.8%	23.9%	0.0%	4.9%	5.4%
Devs	27.4%	7.6%	3.3%	6.1%	0.0%	3.2%	4.2%	11.3%	29.6%	4.0%	0.0%	3.1%
Irvine	18.4%	11.5%	18.1%	12.1%	0.0%	10.5%	6.0%	0.0%	19.0%	4.0%	0.0%	0.4%
Los Angeles	0.0%	0.0%	38.0%	4.7%	0.0%	20.6%	7.4%	6.6%	21.7%	0.0%	0.2%	0.8%
Merced	13.3%	1.9%	32.4%	7.5%	0.0%	3.9%	2.6%	12.4%	21.1%	4.2%	0.0%	0.7%
Riverside	13.3%	1.8%	32.0%	7.5%	0.0%	3.8%	2.6%	12.3%	21.6%	4.2%	0.0%	0.9%
San Diego	31.3%	0.0%	32.5%	5.2%	0.0%	2.7%	1.8%	8.7%	14.4%	2.9%	0.0%	0.5%
San Francisco	0.0%	0.0%	25.8%	0.0%	0.0%	20.6%	0.0%	3.0%	34.3%	5.4%	0.0%	9.9%
Santa Barbara	12.9%	1.8%	31.1%	7.3%	0.0%	3.7%	2.5%	11.9%	21.1%	4.0%	0.0%	3.6%
Santa Cruz	13.3%	1.9%	32.4%	7.5%	0.0%	3.9%	2.6%	12.4%	21.1%	4.2%	0.0%	0.7%

## Base Portfolios



Fund	YTD		Rolling 3-Year		Rolling 5-Year		Inception	
	YTD	3-Yr	YTD	3-Yr	YTD	3-Yr	YTD	3-Yr
<b>US EQUITY</b>	15.2%	11.1%	15.2%	11.1%	15.2%	11.1%	15.2%	11.1%
<b>US BOND</b>	10.5%	8.2%	10.5%	8.2%	10.5%	8.2%	10.5%	8.2%
<b>INTERNATIONAL</b>	12.8%	9.5%	12.8%	9.5%	12.8%	9.5%	12.8%	9.5%
<b>COMMODITIES</b>	11.0%	7.8%	11.0%	7.8%	11.0%	7.8%	11.0%	7.8%
<b>ALTERNATIVE</b>	13.5%	10.2%	13.5%	10.2%	13.5%	10.2%	13.5%	10.2%

Notes: All portfolio allocations are available with Shuster. Shuster performance is calculated by Morningstar, a fee of 0.75% program has been adopted at 1.00% points as of 10/31/21, and is believed to be accurate but not guaranteed. Any discrepancy is purely incidental. This summary is for informational purposes only and is not a guarantee of future performance.

## Shuster Composite Model Performance (Net 12/31/2025)



Fund	YTD		Rolling 3-Year		Rolling 5-Year		Inception	
	YTD	3-Yr	YTD	3-Yr	YTD	3-Yr	YTD	3-Yr
<b>US EQUITY</b>	15.2%	11.1%	15.2%	11.1%	15.2%	11.1%	15.2%	11.1%
<b>US BOND</b>	10.5%	8.2%	10.5%	8.2%	10.5%	8.2%	10.5%	8.2%
<b>INTERNATIONAL</b>	12.8%	9.5%	12.8%	9.5%	12.8%	9.5%	12.8%	9.5%
<b>COMMODITIES</b>	11.0%	7.8%	11.0%	7.8%	11.0%	7.8%	11.0%	7.8%
<b>ALTERNATIVE</b>	13.5%	10.2%	13.5%	10.2%	13.5%	10.2%	13.5%	10.2%

Notes: All portfolio allocations are available with Shuster. Shuster performance is calculated by Morningstar, a fee of 0.75% program has been adopted at 1.00% points as of 10/31/21, and is believed to be accurate but not guaranteed. Any discrepancy is purely incidental. This summary is for informational purposes only and is not a guarantee of future performance.

## Shuster Composite Model Performance (Gross 12/31/2025)



Fund	YTD		Rolling 3-Year		Rolling 5-Year		Inception	
	YTD	3-Yr	YTD	3-Yr	YTD	3-Yr	YTD	3-Yr
<b>US EQUITY</b>	15.2%	11.1%	15.2%	11.1%	15.2%	11.1%	15.2%	11.1%
<b>US BOND</b>	10.5%	8.2%	10.5%	8.2%	10.5%	8.2%	10.5%	8.2%
<b>INTERNATIONAL</b>	12.8%	9.5%	12.8%	9.5%	12.8%	9.5%	12.8%	9.5%
<b>COMMODITIES</b>	11.0%	7.8%	11.0%	7.8%	11.0%	7.8%	11.0%	7.8%
<b>ALTERNATIVE</b>	13.5%	10.2%	13.5%	10.2%	13.5%	10.2%	13.5%	10.2%

Notes: All portfolio allocations are available with Shuster. Shuster performance is calculated by Morningstar, a fee of 0.75% program has been adopted at 1.00% points as of 10/31/21, and is believed to be accurate but not guaranteed. Any discrepancy is purely incidental. This summary is for informational purposes only and is not a guarantee of future performance.

## Pension Stabilization Trust Performance vs. CEPT (Net as of 12/31/2025)



Month	1-Year Returns		3-Year Returns		5-Year Returns	
	Shuster	CEPT	Shuster	CEPT	Shuster	CEPT
0 1st Quarter	8.50%	10.50%	5.00%	10.50%	4.00%	10.50%
1 1st Quarter	10.50%	12.50%	7.00%	12.50%	6.00%	12.50%
2 1st Quarter	12.50%	14.50%	9.00%	14.50%	8.00%	14.50%
3 1st Quarter	14.50%	16.50%	11.00%	16.50%	10.00%	16.50%
4 1st Quarter	16.50%	18.50%	13.00%	18.50%	12.00%	18.50%
5 1st Quarter	18.50%	20.50%	15.00%	20.50%	14.00%	20.50%
6 1st Quarter	20.50%	22.50%	17.00%	22.50%	16.00%	22.50%
7 1st Quarter	22.50%	24.50%	19.00%	24.50%	18.00%	24.50%
8 1st Quarter	24.50%	26.50%	21.00%	26.50%	20.00%	26.50%
9 1st Quarter	26.50%	28.50%	23.00%	28.50%	22.00%	28.50%
10 1st Quarter	28.50%	30.50%	25.00%	30.50%	24.00%	30.50%
11 1st Quarter	30.50%	32.50%	27.00%	32.50%	26.00%	32.50%
12 1st Quarter	32.50%	34.50%	29.00%	34.50%	28.00%	34.50%

Notes: All portfolio allocations are available with Shuster. Shuster performance is calculated by Morningstar, a fee of 0.75% program has been adopted at 1.00% points as of 10/31/21, and is believed to be accurate but not guaranteed. Any discrepancy is purely incidental. This summary is for informational purposes only and is not a guarantee of future performance.

## OPEB Trust Performance Impact

Net as of 6/30/2025



Model	1-Year Returns		3-Year Returns		5-Year Returns	
	Shuster	CaPERS	Shuster	CaPERS	Shuster	CaPERS
0-100 Taxable	8.39%	Not Available	5.45%	Not Available	Available	Not Available
10-90 Taxable	Available	Not Available	Available	Not Available	Available	Not Available
20-80 Taxable	11.82%	Not Available	8.72%	Not Available	3.33%	Not Available
30-70 Taxable	12.92%	Not Available	10.48%	Not Available	4.81%	Not Available
40-60 Taxable	14.02%	11.89%	11.85%	8.87%	5.71%	2.92%
50-50 Taxable	15.51%	13.31%	12.32%	10.44%	7.28%	4.28%
60-40 Taxable	16.91%	Not Available	14.12%	Not Available	7.89%	Not Available
70-30 Taxable	18.02%	15.03%	15.41%	12.83%	8.33%	6.04%
80-20 Taxable	19.54%	Not Available	16.02%	Not Available	9.11%	Not Available
90-10 Taxable	20.94%	Not Available	17.76%	Not Available	10.30%	Not Available
100 Equity Taxable	21.23%	Not Available	19.04%	Not Available	10.89%	Not Available

The above summary is for simplification purposes only. CaPERS returns are from data publicly available. CaPERS does not offer portfolio options where 'Not Available' is shown therefore there is no performance to compare. Shuster returns are from composite portfolio performance reporting from their advisory Solutions and are net of all Trust program fees (weighted 14.8 basis points as of 6/30/2025). Shuster does not guarantee accuracy of historical information. Past performance is not a guarantee of future performance.

## Performance Comparison

CalPERS Public Employees' Retirement Fund (PERF)



Fiscal Year Ending:	2016	2017	2018	2019	2020
CalPERS PERF	0.61%	11.20%	8.60%	6.70%	4.70%
70/30 Index	1.69%	11.21%	8.99%	6.60%	3.70%

Fiscal Year Ending:	2021	2022	2023	2024	2025	5-Year Annualized	10-Year Annualized
CalPERS PERF	21.30%	-6.10%	5.80%	9.30%	11.60%	8.01%	7.15%
70/30 Index	26.98%	-15.87%	11.10%	12.97%	14.31%	8.92%	7.64%

Note: Shuster Advisory Group ("Shuster"), a Securities & Exchange Commission Registered Investment Advisor. This material has been prepared for informational and summary purposes only and is not intended to provide, and should not be relied on for, accounting, legal or tax advice or investment recommendations. Past performance is not a guarantee of future results. All data as of 6/30/2025. CaPERS PERF returns shown are as reported on the 1/1/2024-2023 CaPERS Facts of a Client's employee online at <https://www.calpers.ca.gov/about-us/investments/retirement-fund>. Returns are time-weighted and based on equity and real assets valuations as of March 31, 2025 and are cash adjusted through June 30, 2025. The 70/30 Index shown is the Morningstar Balanced 70/30 (R) which is a blended benchmark of 70% Morningstar CM (R) USCI and 30% Morningstar CM (R) USCI International (R) subject weights of 10% equity and 30% fixed income on a quarterly basis. The index does not incorporate Environmental, Social, or Governance (ESG) criteria. Any discrepancy is purely accidental.

## 115 Trust Performance vs. PARS

Net as of 6/30/2025



Model	1-Year Performance Comparison as of 6/30/2025		Index
	Shuster	Strategic Blend	
15-85%	Available	7.50%	8.65%
30-70%	9.58%	8.65%	9.98%
50-50%	11.25%	10.28%	11.36%
60-40%	11.80%	10.69%	12.87%
75-25%	Available	11.91%	14.08%

Model	3-Year Performance Comparison as of 6/30/2025		Index
	Shuster	Strategic Blend	
15-85%	Available	5.59%	5.02%
30-70%	8.21%	7.42%	6.94%
50-50%	10.77%	9.77%	9.82%
60-40%	11.83%	11.04%	11.02%
75-25%	Available	12.88%	12.96%

Model	5-Year Performance Comparison as of 6/30/2025		Index
	Shuster	Strategic Blend	
15-85%	Available	2.55%	1.96%
30-70%	8.82%	4.55%	4.23%
50-50%	7.68%	7.12%	6.92%
60-40%	8.62%	8.48%	8.38%
75-25%	Available	10.33%	10.42%

Note: All portfolio allocation options are available with Shuster. Shuster's performance is calculated by Morningstar, is net of all Trust program fees, is believed to be accurate but is not guaranteed. Any discrepancy is purely accidental. PARS performance is summarized from data publicly available. This summary is for simplification purposes only and is not guaranteed. Past performance is not a guarantee of future performance.

## 115 Trust Performance vs. PARS Strategic Blend

Net as of 6/30/2025



Model	1-Year Returns		3-Year Returns		5-Year Returns	
	Shuster	PARS Strat. Blend	Shuster	PARS Strat. Blend	Shuster	PARS Strat. Blend
0-100 Taxable	7.21%	Not Available	3.99%	Not Available	Available	Not Available
10-90 Taxable	Available	Not Available	Available	Not Available	Available	Not Available
15-85 Taxable	Available	7.50%	Available	5.50%	Available	2.55%
20-80 Taxable	9.11%	Not Available	8.41%	Not Available	4.02%	Not Available
30-70 Taxable	9.58%	8.65%	8.21%	7.42%	5.02%	4.55%
40-60 Taxable	10.10%	Not Available	9.50%	Not Available	7.16%	Not Available
50-50 Taxable	11.05%	10.28%	10.77%	9.77%	7.88%	7.12%
60-40 Taxable	11.86%	10.69%	11.83%	11.04%	8.63%	8.48%
70-30 Taxable	12.44%	Not Available	12.73%	Not Available	10.32%	Not Available
75-25 Taxable	Available	11.91%	Available	12.88%	Available	10.33%
80-20 Taxable	13.02%	Not Available	13.87%	Not Available	10.34%	Not Available
90-10 Taxable	13.74%	Not Available	15.55%	Not Available	12.84%	Not Available
100 Equity Taxable	13.54%	Not Available	16.28%	Not Available	13.15%	Not Available

Note: All portfolio allocation options are available with Shuster. Shuster's performance is calculated by Morningstar, is net of all Trust program fees, is believed to be accurate but is not guaranteed. Any discrepancy is purely accidental. PARS performance is summarized from data publicly available. This summary is for simplification purposes only and is not guaranteed. Past performance is not a guarantee of future performance.

## 115 Trust Performance vs. PARS Index Net as of 6/30/2025



Model	1-Year Returns		3-Year Returns		5-Year Returns	
	Shuster	PARS Index	Shuster	PARS Index	Shuster	PARS Index
0 100 Taxable	7.21%	Not Available	3.99%	Not Available	Not Available	Not Available
10 90 Taxable	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
15 85 Taxable	Available	8.00%	Available	5.00%	Available	1.96%
20 80 Taxable	9.11%	Not Available	6.41%	Not Available	4.03%	Not Available
30 70 Taxable	9.58%	9.00%	8.21%	6.94%	5.92%	4.32%
40 60 Taxable	10.19%	Not Available	9.50%	Not Available	7.14%	Not Available
50 50 Taxable	11.20%	11.50%	10.77%	9.82%	7.89%	6.32%
60 40 Taxable	11.86%	12.87%	11.83%	11.02%	8.26%	6.38%
70 30 Taxable	12.44%	Not Available	12.73%	Not Available	10.32%	Not Available
75 25 Taxable	Available	14.08%	Available	12.96%	Available	10.82%
80 20 Taxable	13.02%	Not Available	13.83%	Not Available	10.94%	Not Available
90 10 Taxable	13.74%	Not Available	15.05%	Not Available	12.68%	Not Available
100 Equity Taxable	13.58%	Not Available	16.29%	Not Available	13.15%	Not Available

Note: All portfolio allocation options are available with Shuster. Shuster's performance is calculated by Morningstar. It is not all Trust program fees, is believed to be accurate but is not guaranteed. Any discrepancy is purely accidental. PARS performance is summarized from data publicly available. This summary is for simplification purposes only and is not guaranteed. Past performance is not a guarantee of future performance.

## Morningstar Disclosure



No system or strategy can by itself be used to consistently determine which securities to buy or sell or when to buy or sell them. The Shuster Advisory Group Strategies were developed using historical data that might not be indicative of future events. The performance presentation shown represents hypothetical past performance of the Shuster Advisory Group Strategies. The performance results represent the results of actual trading by Shuster Advisory Group using client assets from the time trading began with clients, combined with the retroactive application of a back-tested model prior to the time clients were engaged that was designed with the benefit of hindsight. During the period prior to client engagement, Shuster Advisory Group was not managing money according to the strategies depicted. Future securities market conditions may be affected by factors that cannot be accounted for using historical modeling techniques.

Past performance is no guarantee of future results. Performance data of the investments was provided by Morningstar, and Morningstar obtains their information directly from the investment companies. Monthly total returns for each of the Shuster Advisory Group Strategies were calculated by applying the ending period holding weightings to each of the Shuster Advisory Group Strategies investments' monthly returns. Monthly performance was determined using each individual investment's Internal Rate of Return for each month. Interest, dividends, and capital gains distributions are included at the end of the month. Tracking returns are calculated by geometrically linking the weighted average monthly returns. The Shuster Advisory Group Strategies' portfolio returns thus assume monthly rebalancing.

Risk, as measured and presented above as the Standard Deviation of monthly investment performance for the full five (5) year period shown, Standard Deviation is a measure of how spread out numbers are, which is determined by the square root of the variance of the monthly returns.


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## Nitrogen Disclosure



The information, data, analysis and opinions contained in the following pages include the confidential and proprietary information of Nitrogen Wealth, Inc. (previously Riskalyze, Inc.) that may include or be derived from account information provided by Shuster Advisory Group which cannot be verified by Nitrogen Wealth, Inc. ("Nitrogen"), may not be copied or redistributed, does not constitute investment advice offered by Nitrogen, are provided solely for informational purposes and do not constitute an offer to buy or sell a security, and are not warranted to be correct, complete or accurate. Except as otherwise provided by law, Nitrogen shall not be responsible for any trading decisions, damages or other losses resulting from the use of this information, data, analysis or opinion. This report is supplemental sales literature. The summaries provided are for simplification and illustrative purposes only and is not guaranteed by Shuster Advisory Group or Nitrogen. Please refer to the Nitrogen reports in the supplemental handout that correspond with the Equity/Fixed allocations listed as current and options #1 through #10.

# Pricing



Risk & Insurance | Employee Benefits | Retirement & Private Wealth

## Service Provider Fee Summary



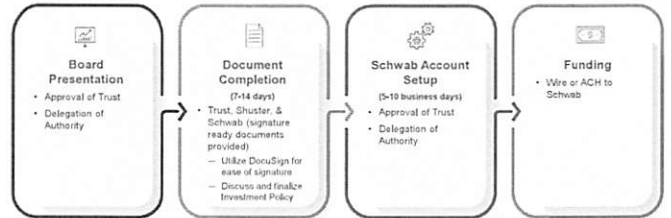
Estimated Initial Contribution: \$1,500,000

Service	Shuster Program	
Administration	Shuster Advisory Group, LLC	0.05% <sup>1</sup>
Custody	Charles Schwab Trust Bank	0.21% <sup>2</sup>
Trustee	Alta Trust	0.02% <sup>3</sup>
Investment Management	Shuster Advisory Group, LLC	0.20%
Administrative Costs	Total	0.28%

<sup>1</sup> - Shuster Administration Fee will convert to a flat dollar fee after the end of contract year-3 based on the highest year-end balance of the first 3 contract years.  
<sup>2</sup> - Transaction fees may apply and are disclosed in the Schwab fee schedule. Schwab fee is 0.01% and annual minimum is \$400 per plan.  
<sup>3</sup> - Alta Trust fee is 0.02% and has an annual maximum of \$5,000 per plan.

Fees are estimated based on estimated initial contribution. There are no fees for account set-up or termination. The fees shown above are estimates based on information provided by Agency and available market data and are summarized for illustration and presentation purposes only. Any variance in fees is purely accidental.

## Implementation



# Thank you

Unless otherwise stated, all information, including fees and interest rates, is gathered from the City or publicly available sources.  
 Past performance is no guarantee of future results.

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# INVOICE

Date	Invoice #	Your Order #	Our Order #	Terms
05/16/2026	765762	04/20/23 CONTRACT	40901	Net 45 Days (Due 06/30/26)

Ebbetts Pass Fire Protection District  
1037 Blagen Road  
Arnold, CA 95223

ITEM	PRODUCT DESCRIPTION	UNIT PRICE
A	One (1) Pierce Manufacturing, Inc. 4X4 Enforcer Type 1 Fire Engine	1,161,392.27
B	Change Order 1 approved 04/09/26	(9,192.96)
C	Discount for Partial Pre-Payment	(2,078.61)
D	SUBTOTAL	1,150,120.70
E	8.25% State Sales Tax	94,884.96
F	California Tire Fee	10.50
G	100% Performance Bond	2,629.00
H	GRAND TOTAL PURCHASE PRICE	1,247,645.16
I	Less Amount Withheld Until Completion	(967,645.16)
J	<b>AMOUNT DUE GSFA</b>	<b>280,000.00</b>

To complete your payment, follow the instructions at  
<https://goldenstatefire.com/app-payment/>

Use password **gsfapayment** to access the page