

# Ebbetts Pass Fire District



**BOARD OF DIRECTORS  
NOTICE OF REGULAR MEETING  
Via teleconference webinar  
9:00 A.M. Tuesday, March 16, 2021  
1037 Blagen Road, Arnold**

In compliance with recently issued guidelines from the State of California and other governing agencies, and in order to aid in keeping the public safe, Ebbetts Pass Fire District (EPFD) will be conducting our Board Meeting via teleconference until further notice.

To access the meeting please visit zoom.us website and enter Meeting ID: 933 5980 2527 with password: 487201. If you need assistance in accessing this information, please email [epfd@epfd.org](mailto:epfd@epfd.org) or call the EPFD office at 209-795-1646, Monday through Friday, 8:00 am to 5:00 pm. You may also register in advance for this meeting: <https://zoom.us/j/93359802527?pwd=VDdWbkhlQ2Y5cEVyNXpVektNYTVsQT09>

If you would like to comment on any item on our Agenda or an item not on the Agenda, please submit those in writing to our office at PO Box 66, 1037 Blagen Road, Arnold CA 95223 or via email at [epfd@epfd.org](mailto:epfd@epfd.org) at least 24 hours before the meeting. You may also submit comments via the "Chat" function available during the teleconference online.

**MEMBERS OF THE BOARD**

Denny Clemens, President      Pete Neal, 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: 2/16/21
  - 3.2. Acceptance of February 2021 Checks Listings and Authorize to File for Audit

## NOTICE OF REGULAR MEETING – continued

March 16, 2021

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 Dashner & Barr)
  - 4.2. **Personnel/Safety Committee** (Directors Dashner & McKinney)
    - 4.2.1. Kody Simons Probation Conclusion – Transition to Permanent Status as Firefighter-Paramedic
  - 4.3. **Fire Prevention Committee** (Directors Neal & Clemens)
  - 4.4. **Apparatus/Equipment Committee** (Directors McKinney & Neal)
  
5. **Scheduled Items:** The Board will discuss and take action on the specific items listed below.
  - 5.1. **Sonora Volunteer Fire Museum:** Thank you letter for donating an Akron Deck Gun to the Museum
  - 5.2. **Pension Liability Fiduciary:** Selection of District Unfunded Accrued Liability (UAL) Restructuring Strategy Advisor – CalMuni Advisors or NHA Advisors
  - 5.3. **5-Year Capital Outlay -- Update**
  - 5.4. **Setting of Cost-of-Living Adjustment for 2021-22:** 2020 Consumer Price Index West Urban
    - 5.4.1. Personnel Pay Scale Fiscal Year 2021-22
  
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

# Ebbetts Pass Fire District



## MINUTES

Board of Directors  
February 16, 2021

### SUBJECT TO APPROVAL

1. The meeting was called to order with proper social distancing among everyone and with accommodation for the public through the use of Zoom Meetings at 9:00 A.M. The start of the meeting was delayed until 9:10 to enable some of the directors to complete their personal scheduling of Covid-19 vaccinations. At 9:10 Board President Denny Clemens called the meeting to order and the Pledge of Allegiance was recited.

Directors present: Michael Barr  
Denny Clemens  
Jon Dashner  
Scott McKinney  
Pete Neal

District personnel present: Fire Chief Mike Johnson  
District Secretary Cheryl Howard  
Battalion Chief Rodney Hendrix  
Engineer Chuck Hatcher

Others present via Zoom Meeting: Dane Wadle, CSDA Field Coordinator, Sierra Network  
"JS"

Media present: None

2. **PUBLIC APPEARANCES/COMMENT**  
"JS" said he had no comment.

3. **CONSENT ITEMS**

Mr. McKinney made a motion to approve Consent Items 3.1 and 3.2 as presented. Mr. Barr seconded; motion passed 5-0 (AYES: Barr, Clemens, Dashner, McKinney, Neal).

4. **COMMITTEE REPORTS**

- 4.1. Finance Committee (Directors Barr & Dashner)

Chief Johnson reported that the Committee planned to be ready at the next regular meeting to discuss at Board level the possibility of pension buyout. Some of the

decisions the Board will be facing is the interest rate, the amount to finance, in addition to a few others.

Chief Johnson reported that the District had received much of the reimbursements from the District's 2020 strike team response. He noted that the ambulance revenue was down slightly for the month but the amount per month should rebound later in the year as more transports had been done.

4.2. Personnel Committee (Directors Dashner & McKinney)

Chief Johnson reported the COVID-19 plan had been updated with the removal of the requirement of double layers of pants for response to COVID-19 calls. He also reported the staff has now been trained in vaccination administration which is part of the MVEMSA plan for the future. However, there had been no discussion about how the District personnel would be used in the future.

Chief Johnson reported there had been no injuries this past month among the District personnel.

4.3. Fire Prevention Committee (Directors Clemens & Neal)

Chief Johnson reported there had been no meeting and that Ordinance 2020 was on the agenda for adoption.

4.4. Apparatus/Equipment Committee (Directors McKinney & Neal)

Chief Johnson thanked the committee members for their work on getting the seat repaired in the Quantum fire engine.

5. Scheduled Items

5.1. NextDoor Posting: Outstanding Fire Service – Marjorie Ramirez

Chief Johnson reported that this was one instance of the thankfulness of the community following impact of the major storms in January.

5.2. Resolution 2021-1: Authorizing the Execution and Delivery of an Installment Sale Agreement, and Authorizing and Directing Certain Actions in Connection with the Acquisition of a Fire Truck

Chief Johnson reported that the Board Packet had included detailed information on the financing for the acquisition of the new fire engine. The financing company was requiring the resolution be approved by the Board of Directors. Mr. Dashner made a motion to approve as presented Resolution 2021-1: Authorizing the Execution and Delivery of an Installment Sale Agreement and Authorizing and Directing Certain Actions in Connection with the Acquisition of a Fire Truck. Mr. McKinney seconded. Mr. Clemens asked if it was fixed rate and the answer was yes. He then asked if there were a prepayment penalty to which Chief Johnson referred him to the Exhibit A of the resolution showing the prepayment option. Mr. Clemens then asked if the loan were like a line of credit and it is not. The vote was then taken and the resolution passed 5-0 (AYES: Barr, Clemens, Dashner, McKinney, Neal).



- 5.3. **California Special Districts Association: Call For Nominations Seat A Board of Directors**  
Chief Johnson noted that the position was available if any Board member was interested and no interest was voiced.
- 5.4. **Calaveras Local Agency Formation Commission: Extended Time Ballot for Independent Special District Representatives on LAFCO**  
Mr. Dashner recommended that Travis Owens of Murphys Sanitary District be the other one for the Board to vote for as he was familiar with special districts and was also on this side of the County. Following some discussion, Mr. McKinney made a motion to vote for Jon Dashner and Travis Owens for the Calaveras LAFCO. Mr. Barr seconded; motion passed 5-0 (AYES: Barr, Clemens, Dashner, McKinney, Neal).
- 5.5. **EPFD January 2021 Storms Cost Compilation**  
Chief Johnson reported that the District had met a lot of challenges within the community during its response during the January storms. He noted that it had recruited an extra hire dispatcher and pulled in other agency's tracked UTVs that were also needed and he thought it had worked well. He noted there had been 40 to 60 calls each day during the storms and the chains for the loader had been worn out during the four days.
- 5.6. **EPFD Fire Ordinance 2020**  
Chief Johnson reported there had been no comments to the Ordinance 2020 submitted to the District Office. Following some discussion, Mr. Clemens opened the public hearing. When there was no public comment forthcoming, Mr. Dashner made a motion to accept the EPFD Fire Ordinance 2020 as presented. Mr. Barr seconded; motion passed 5-0 (AYES: Barr, Clemens, Dashner, McKinney, Neal). Chief Johnson stated that he would forward it on to the County for Board of Supervisors' ratification.

## 6. REPORTS

- 6.1. **Administrative Report**  
Chief Johnson commented that he had already discussed the storms and noted there was not anything more to report unless the Board members had questions.
- 6.2. **Legislative Report**  
Chief Johnson introduced Dane Wadle, CSDA Field Coordinator Sierra Network, who would be presenting information regarding some legislation that CSDA was making a specific call to action for special districts. Mr. Wadle noted there were two items that the CSDA would like the District to support: 1) COVID-19 relief funding for special districts HR535 and S91; 2) AB361 which was a bill to amend Brown Act to allow remote meetings during declared emergencies. The Board

members were in consensus with acknowledging the need and directed Chief Johnson to send the appropriate letters or other messages of support as appropriate.

6.3. Administrative - EMS

Chief Johnson reported that Battalion Chief Rodney Hendrix was working on the update for ambulance rates and transitioning to the bundling of rates to follow the industry standard for ambulance transport billing. He also reported that BC Hendrix would be continuing the acquisition of AVL which, hopefully, would cut down on some staff time preparing reports for MVEMSA.

7. **COMMENTS, QUESTIONS, CONSIDERATIONS**

7.1. Board Members

The various members expressed their thanks to the District personnel for jobs well done during the storms.

7.2. Firefighters Association – None.

7.3. Employees' Group – Chuck Hatcher noted appreciation of the Board's support of the staff.

7.4. Public Comments

None

8. **ADJOURNMENT**

Mr. Barr made a motion to adjourn. Mr. Neal seconded; motion passed unanimously.  
10:05 A.M.

Respectfully submitted,

  
Cheryl Howard  
District Secretary

**County of Calaveras  
General Ledger Summary  
Balance Sheet Accounts  
As of 2/28/2021**

**Fund 2290 Ebbetts Pass Fire**

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	22900000 1,951,642.16
1007	Outstanding Checks	22900000 (50,005.05)
1016	Imprest Cash	22900000 40,000.00
Total Assets		\$1,941,637.11
<u>Liabilities</u>		
2002	Accounts Payable	22900000 1,163.60
2002	Accounts Payable	22900010 (1,163.60)
2009	Sales Tax Payable	22900010 4.14
2091	Accts Payable - Staledated Cks	22900010 4,929.08
Total Liabilities		\$4,933.22
<u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	22900000 1,841,126.02
3043	Reserve for Imprest Cash	22900000 40,000.00
Total Fund Balance		\$1,881,126.02
Year-to-Date Revenues		\$3,812,969.15
Year-to-Date Expenditures		\$3,757,391.28
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
Total Fund Equity		\$1,936,703.89
Total Liabilities and Fund Equity		\$1,941,637.11

**REVENUE ACCOUNT SUMMARY SHEET - February 2021**

<b>Fire Operations:</b>		<b>F</b>	<b>BUDGETED</b>	<b>RECEIVED</b>	<b>Year-To-Date</b>	<b>% Received</b>
<b>ACCOUNT</b>	<b>No.</b>			<b>Month</b>		<b>Year-To-Date</b>
Property Tax - Current Secured	4010	2,181,293	0.00	1,226,659.52	56%	
Administrative Fee (SB2557)	4013	(39,444)	0.00	(21,349.61)	54%	
Unitary Tax	4015	46,197	0.00	23,785.22	51%	
Supplemental Tax - Current Secured	4017	14,382	0.00	27,594.53	192%	
Property Tax - Current Unsecured	4020	31,294	0.00	30,445.70	97%	
Supplemental Tax - Current Unsecured	4027	902	0.00	1,054.40	117%	
Prior Unsecured Taxes	4040	2,153	0.00	432.30	20%	
Transient Occupancy Taxes	4072	18,691	0.00	20,768.11	111%	
Interest	4300	-	0.00	7,386.62		
Rents and Leases	4301	-	0.00	4,200.00		
HOPTR	4463	24,188	0.00	10,413.99	43%	
State Grant - OTS & VFA	4455	94,000	0.00	0.00	0%	
Timber Tax	4465	-	0.00	3,433.78		
State Aid for Public Safety	4472	14,250	0.00	11,804.45		
Federal Grant - AFG	4505	75,000	0.00	0.00	0%	
Reimbursement - Personnel	4542	30,000	113,093.23	227,252.21	758%	
Reimbursement - Equipment	4543	5,000	0.00	0.00	0%	
HazMat Release Response Plan	4592	-	0.00	0.00		
Report Fees	4593	-	0.00	0.00		
PG&E - Station Grounds Usage	4642	-	0.00	19,100.00		
Charges for Current Service (hydrants)	4679	10,500	0.00	0.00	0%	
Other Refund - Prior Year Taxes	4684	-	0.00	0.00		
Training Fees	4689	-	0.00	5,150.00		
Gifts/Donations	4707	-	50.00	325.00		
Refund - Misc.	4708	-	80.00	11,584.84		
Other Revenue	4712	20,835	2,831.45	11,694.51	56%	
Other Revenue - PG&E Butte Fire	4712	-	0.00	19,274.27		
Miscellaneous Revenue	4713	500	0.00	0.00	0%	
Refunds - Insurance	4743	-	0.00	0.00		
Sale of Surplus Property	4800	-	0.00	1,500.00		
<b>Total</b>		<b>2,529,741</b>	<b>116,054.68</b>	<b>1,642,509.84</b>	<b>65%</b>	

<b>EMS/Paramedic Program</b>		<b>No.</b>	<b>BUDGETED</b>	<b>RECEIVED</b>	<b>Year-To-Date</b>	<b>% Received</b>
<b>ACCOUNT</b>				<b>Month</b>		<b>Year-To-Date</b>
Special Tax	4077	362,185	0.00	199,163.53	55%	
Special Tax - Sustain ALS	4077 S	228,854	0.00	67,623.57	30%	
Refunds - Insurance	4743	-	0.00	0.00		
<b>Total</b>		<b>591,039</b>	<b>0.00</b>	<b>266787.10</b>	<b>45%</b>	

<b>Station 3 AMBULANCE A</b>		<b>No.</b>	<b>BUDGETED</b>	<b>RECEIVED</b>	<b>Year-To-Date</b>	<b>% Received</b>
<b>ACCOUNT</b>				<b>Month</b>		<b>Year-To-Date</b>
Special Tax	4077	828,955	0.00	455,837.53	55%	
Special Tax - Sustain ALS	4077 S	1,089,749	0.00	657,466.08	60%	
State Grant - COVID-19	4455	5,000	0.00	0.00	0%	
Other Programs - State (GEMT)	4479	9,000	0.00	0.00		
State Other Aid (IGT)	4580	120,000	0.00	0.00	0%	
EMS Transport Revenue	4660	750,000	81,960.57	565,781.31	75%	
Collections	4679	-	0.00	1,467.85		
Calaveras Co. >PG&E Butte Fire	4799	206,000	0.00	204,075.41	99%	
Refunds - Insurance	4743	-	0.00	19,044.03		
<b>Total</b>		<b>3,008,704</b>	<b>81,960.57</b>	<b>1,903,672.21</b>	<b>63%</b>	

**FIRE OPERATIONS ACCOUNT SUMMARY SHEET - FEB 2021**

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
<b>SALARIES &amp; BENEFITS</b>	<b>5001.1-</b>					
Salaries/Wages	-.001	1,094,488	<b>80,537.34</b>	681,802.87	412,685.13	62%
Extra Hire	-.002	10,000	<b>0.00</b>	0.00	10,000.00	0%
Extra Hire - Intern	-.003	40,306	<b>2,449.85</b>	35,683.18	4,622.82	89%
ST/TF FF Payments	-.004	30,000	<b>0.00</b>	67,421.83	(37,421.83)	225%
Volunteer FF Relief	-.005	40,000	<b>459.47</b>	3,831.46	36,168.54	10%
Retirement	-.050	238,123	<b>20,408.51</b>	163,595.75	74,527.25	69%
Group Insurance	-.055	232,240	<b>18,947.71</b>	167,689.55	64,550.45	72%
Uniform Allowance	-.062	3,600	<b>0.00</b>	2,800.00	800.00	78%
<b>SERVICES &amp; SUPPLIES</b>	<b>5111.1-</b>					
Safety Clothing	-.111	10,000	<b>234.34</b>	965.95	9,034.05	10%
Safety Equipment	-.115	6,000	<b>0.00</b>	2,197.32	3,802.68	37%
Communications-Radios	-.121	27,000	<b>0.00</b>	8,015.75	18,984.25	30%
Communications-Phone	-.124	12,000	<b>1,416.59</b>	9,019.06	2,980.94	75%
Food - Fire Line Meals	-.131	1,200	<b>0.00</b>	75.61	1,124.39	6%
Housekeeping	-.141	8,000	<b>1,405.77</b>	7,173.36	826.64	90%
Insurance-Prop/Liability	-.151	15,009	<b>0.00</b>	15,009.00	-	100%
Insurance-Workers Comp	-.153	62,966	<b>0.00</b>	62,205.95	760.05	99%
Maintenance-Apparatus	-.181	45,000	<b>3,735.26</b>	50,249.67	(5,249.67)	112%
Maintenance-Utilities	-.182	10,000	<b>2,955.06</b>	5,001.51	4,998.49	50%
Building Maintenance	-.201	21,700	<b>3,239.00</b>	21,887.03	(187.03)	101%
Emergency Care/Rescue	-.211	1,275	<b>0.00</b>	0.00	1,275.00	0%
Memberships	-.221	7,755	<b>50.00</b>	7,678.00	77.00	99%
Office Expense	-.241	12,050	<b>608.98</b>	6,426.55	5,623.45	53%
Office Expense-Postage	-.243	1,000		545.85	454.15	55%
Office Expense-Copies	-.245	1,500	<b>130.85</b>	1,092.21	407.79	73%
Professional Services	-.271	33,000	<b>650.00</b>	7,904.20	25,095.80	24%
Small Tools/FF Equipment	-.401	88,000	<b>71,561.82</b>	76,453.43	11,546.57	87%
Small Tools-Hose/SCBA	-.402	15,700	<b>0.00</b>	12,122.65	3,577.35	77%
Special District Expense	-.411	17,000	<b>2,082.10</b>	8,014.90	8,985.10	47%
SDE--Health Maintenance	-.412	4,200	<b>0.00</b>	1,804.91	2,395.09	43%
Training	-.422	12,500	<b>125.00</b>	4,006.52	8,493.48	32%
Travel/Education	-.478	9,000	<b>0.00</b>	71.29	8,928.71	1%
Transportation Fuel	-.480	20,000	<b>2,164.78</b>	8,608.15	11,391.85	43%
Utilities - Water/Sewer	-.501	10,280	<b>0.00</b>	6,593.04	3,686.96	64%
Utilities - Electrical	-.504	11,500	<b>895.08</b>	6,620.55	4,879.45	58%
Utilities - Propane	-.505	20,000	<b>2,751.30</b>	8,570.53	11,429.47	43%
LAFCO Fee	<b>5627</b>	3,242	<b>0.00</b>	3,241.49	0.51	100%
<b>FIXED ASSETS</b>						
Building Fund: Structures	<b>5640</b>	211,698	<b>0.00</b>	105,848.61	105,849.39	50%
Equipment	<b>5701</b>	815,601	<b>32,270.50</b>	74,871.26	740,729.74	9%
<b>Fire Operation Fund Totals</b>		<b>3,202,933</b>	<b>249,079.31</b>	<b>1,645,098.99</b>	<b>1,557,834.01</b>	<b>51%</b>

# CHECKS ISSUED LISTING - FEB 2021 FIRE OPERATIONS

Check No.	PAID TO	PURPOSE	AMOUNT
<b>5001.1.001: SALARIES</b>			
	19271, 19329 Payroll / Statutory Elective Withholding		72,586.07
	19271, 19330 Paychex Fee	employer cost	192.65
1096209, 1096558	PARS	EE withholding	48.24
	19272, 19330 EPFF Local #3581	dues and meals withholding	900.00
	19431 CalPERS	employee/employer	6,810.38
<b>5001.1.002: EXTRA HIRE</b>			
	Payroll / Statutory Withholding	hydrant maintenance	<i>none issued</i>
<b>5001.1.003: EXTRA HIRE - SPECIAL</b>			
	19271, 19329 Payroll / Statutory Withholding	interns	2,275.45
1096209, 1096558	PARS	EE withholding	174.40
<b>5001.1.004: Expenditure: ST/TF Firefighter Payment</b>			<i>none issued</i>
<b>5001.1.005: Expenditure: Volunteer Firefighter Payment</b>			
	1096987 PARS	trust administration	459.47
<b>5001.1.050: RETIREMENT (PERS)</b>			
	19431 CalPERS	Employer Portion	12,068.72
	19431 CalPERS	Employer Unfunded Liab.- Jan	8,339.79
<b>5001.1.055: GROUP INSURANCE</b>			
	19271, 19272 Supplemental Life Premium Withholding		-110.94
	1096589 FDAC-EBA	vision/dental/life premium	1,337.85
	1096590 Hometown Health	medical premium	903.00
	1096596 SDRMA-Employee Benefit Service - medical premium		16,828.14
	Sterling HSA - deposit to employees accounts HSA-compatible insurance		
<b>5001.1.062: UNIFORM ALLOWANCE</b>			<i>none issued</i>
<b>5111.1.111: SAFETY CLOTHING</b>			
	1096240 Uniform shirts		234.36
<b>5111.1.115: SAFETY EQUIPMENT</b>			<i>none issued</i>
<b>5111.1.121: COMMUNICATIONS: RADIOS</b>			<i>none issued</i>

## CHECKS ISSUED LISTING - FEB 2021 FIRE OPERATIONS

### 5111.1.124: COMMUNICATIONS: TELEPHONE

1096976 AT&T	Sta. 2 & 4 monthly charges	254.96
1096979 Comcast	Sta. 1 monthly service	411.66
1096238 Comcast Cable - Sta 2	internet/phone monthly charges	293.17
1096237 Verizon Wireless	monthly charges	254.96
1096978 Verizon Wireless	monthly charges	255.67

### 5111.1.131: FOOD/FIRE LINE MEALS

*none issued*

### 5111.1.141: HOUSEHOLD EXPENSE

1095688 CA Waste Recovery Systems	trash removal	201.78
1096585 Ameri Pride Services, Inc.	rag service	89.09
1096236 Anchor Pest Control	pest control	120.00
1096988 Sierra Janitorial Service	Soap, cleaning supplies	884.01
1096242 Ebbetts Pass Lumber Co	cleaning supplies	110.89

### 5111.1.151: INSURANCE: PROPERTY/LIABILITY

*none issued*

### 5111.1.153: INSURANCE: WORKER'S COMPENSATION

*none issued*

### 5111.1.181: MAINTENANCE: APPARATUS

1096586 Arnold Auto Supply	U1008: belt, supports, fittings, U6: b	349.04
1096244 Richard Lokey Trucking Repair	U1006: BIT, Service	3,386.22

### 5111.1.182: MAINTENANCE: UTILITIES

1096250 Arnold Automotive	U3020: check/repair wire & replace :	626.52
1096242 Ebbetts Pass Lumber Co	U3020: connector, outlet box, cover	25.55
1096249 US Bank	U3020: block heater cord	33.61
1096586 Arnold Auto Supply	U3020: btty, cool; U22: support; U1E	413.38
1096593 Lokey Truck Repair	U3020: repair unit	1,671.00
1096595 Sam Berri Towing	U3020: tow to Lokey's garage	125.00
1096980 Arnold Tire & Auto Care	U3020: tire rotation	60.00

### 5111.1.201: BUILDING & GROUNDS MAINTENANCE

1096248 Saul Plumbing Inc	change out air tank on heater	270.00
1096981 Gravison/Pioneer Electric	install 3-phas electrical in SCBA roo	2,969.00

### 5111.1.211: EMERGENCY CARE

*none issued*

### 5111.1.221: MEMBERSHIPS/SUBSCRIPTIONS

1096977 Calaveras Co Fire Chiefs Assn membership		50.00
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### 5111.1.241: OFFICE EXPENSE

1096245 Longson Document Shredding	shred 797.5 lbs	319.00
1096249 US Bank: SAMBA	run books, spam blk	46.83

## CHECKS ISSUED LISTING - FEB 2021 FIRE OPERATIONS

1096989 Staples	toner cartridges	165.15
1096990 Wiley Computer Works	update router & mesh system	75.00
<b>5111.1.243: OFFICE EXPENSE: POSTAGE</b>		
JE Calaveras Co	mailing of checks	
<b>5111.1.245: OFFICE EXPENSE: COPIES</b>		
1096984 Zoom Imaging Solutions	copier maintenance	130.85
<b>5111.1.271: PROFESSIONAL SERVICES</b>		
1096249 US Bank: 1st Resp Grants	grant assist subscription	650.00
<b>5111.1.401: SMALL TOOLS/FF EQUIPMENT</b>		
1096242 Ebbetts Pass Lumber Co	F: drill bits, ...; A: diamond kit,lor	67.73
1096249 US Bank	hydrant bag	78.47
1096592 L N Curtis & Sons	OTS Grant: Ram, Cutter, Spreac	71,025.78
1096982 Hi-Tech EVS Inc.	Repair Hurst Tool	389.84
<b>5111.1.402: SMALL TOOLS: HOSE / SCBA</b>		<i>none issued</i>
<b>5111.1.411: SPECIAL DISTRICT EXPENSE</b>		
1096242 Ebbetts Pass Lumber Co	poly film	32.58
1096249 US Bank: SAMBA	EPN program	41.60
1096249 US Bank	Repr Proj: solar chg controller	375.38
1096587 Emergency Reporting System	annual Fire Package subscr	1,632.54
<b>5111.1.412: SPECIAL DISTRICT EXPENSE: HEALTH MAINTENANCE</b>		<i>none issued</i>
<b>5111.1.422: TRAINING</b>		
1096986 Mountain-Valley EMSA	EMT Cert: RTMiguel	125.00
<b>5111.1.478: TRAVEL/EDUCATION/TRAINING</b>		<i>none issued</i>
<b>5111.1.480: TRANSPORTATION FUEL</b>		
109282 Hunt & Sons Inc	diesel fuel	606.10
19349 Hunt & Sons Inc	diesel fuel	416.62
1096594 Ebbetts Pass Gas Service	unleaded fuel	440.84
19413 Hunt & Sons Inc	diesel fuel	701.22
<b>5111.1.501: UTILITIES: WATER/SEWER</b>		<i>none issued</i>
<b>5111.1.504: UTILITIES: ELECTRICITY</b>		
JE CPPA	electricity	895.08



# CHECKS ISSUED LISTING - FEB 2021 FIRE OPERATIONS

## 5111.1.505: UTILITIES: PROPANE

1096594 Ebbetts Pass Gas Service	propane	2,751.30
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## 5640 F: STRUCTURES

*none issued*

## 5701 F: EQUIPMENT

109735 Golden State Fire Apparatus	Down Payment on fire engine	32,270.50
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**ENGINE PARAMEDIC PROGRAM ACCOUNT SUMMARY SHEET - Feb 2021**

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
<b>SALARIES &amp; BENEFITS</b>	<b>5001</b>					
Salaries/Wages	-.001	341,811	<b>23,757.27</b>	209,598.74	132,212.26	61%
Retirement	-.050	104,280	<b>8,987.60</b>	72,603.64	31,676.36	70%
Group Insurance	-.055	92,345	<b>6,122.35</b>	58,210.59	34,134.41	63%
Uniform Allowance	-.062	1,200	<b>0.00</b>	1,200.00	-	100%
<b>SERVICES &amp; SUPPLIES</b>	<b>5111</b>					
Safety Clothing	-.111	2,728	<b>0.00</b>	0.00	2,728.00	0%
Safety Equipment	-.115	1,000	<b>0.00</b>	0.00	1,000.00	0%
Communications-Radios	-.121	1,000	<b>0.00</b>	317.00	683.00	32%
Communications-Phone	-.124	615	<b>77.08</b>	651.74	(36.74)	106%
Housekeeping	-.141	1,900	<b>437.25</b>	1,243.52	656.48	65%
Insurance-Prop/Liability	-.151	2,500	<b>0.00</b>	2,500.00	-	100%
Insurance-Workers Comp	-.153	17,038	<b>0.00</b>	16,519.81	518.19	97%
Maintenance-Apparatus	-.181	2,900	<b>0.00</b>	773.22	2,126.78	27%
Professional Services	-.271	2,200	<b>200.00</b>	2,200.00	-	100%
Small Tools-Hose/SCBA	-.402	500	<b>0.00</b>	60.23	439.77	12%
Special District Expense	-.411	700	<b>6.00</b>	48.00	652.00	7%
SDE--Health Maintenance	-.412	1,500	<b>0.00</b>	588.95	911.05	39%
Training	-.422	4,000	<b>225.00</b>	476.45	3,523.55	12%
Travel/Education	-.478	2,700	<b>0.00</b>	0.00	2,700.00	0%
Transportation Fuel	-.480	6,500	<b>1,277.38</b>	5,154.66	1,345.34	79%
<b>SPECIAL TAX HANDLING FEE</b>	<b>5411</b>	3,622	<b>0.00</b>	1,810.73	1,811.27	50%
<b>Engine Paramedic Program Totals</b>		<b>591,039</b>	<b>41,089.93</b>	<b>373,957.28</b>	<b>217,081.72</b>	<b>63%</b>

# CHECKS ISSUED LISTING - FEB 2021 ENGINE PARAMEDIC

Check No.	PAID TO	PURPOSE	AMOUNT
<b>5001.2.001: SALARIES</b>			
	16838, 16925 Payroll / Statutory Elective Withholding		20,873.29
	16838, 16925 Paychex Fee	employer cost	68.99
1080931, 1081739	PARS	EE withholding	0.00
	16839, 16926 EPFF Local #3581	dues and meals withholding	450.00
	16980 PERS	EE portion; ER paid EE portion	1,894.15
<b>5001.2.050: RETIREMENT (PERS)</b>			
	19431 CalPERS	Employer Portion	2,433.24
	19431 CalPERS	Employer Unfunded Liab.-Jan	4,554.36
<b>5001.2.055: GROUP INSURANCE</b>			
	19271, 19272 Supplemental Life Premium Withholding		-35.00
	1096589 FDAC-EBA	dental/vision/life premium	394.50
	1096596 SDRMA-Employee Benefit Service - medical premium		5,762.85
<b>5001.2.062: UNIFORM ALLOWANCE</b>			<i>none issued</i>
<b>5111.2.111: SAFETY CLOTHING</b>			<i>none issued</i>
<b>5111.2.115: SAFETY EQUIPMENT</b>			<i>none issued</i>
<b>5111.2.121: COMMUNICATIONS: RADIOS</b>			<i>none issued</i>
<b>5111.2.124: COMMUNICATIONS: TELEPHONE</b>			
	1096238 Verizon Wireless	monthly service	38.54
	1096978 Verizon Wireless	monthly service	38.54
<b>5111.2.131: FOOD/FIRE LINE MEALS</b>			<i>none issued</i>
<b>5111.2.141: HOUSEHOLD EXPENSE</b>			
	1096585 Ameri Pride Services, Inc.	rag service	35.64
	1096988 Sierra Janitorial Service	Soap, cleaning supplies	353.61
	1096236 Anchor Pest Control	pest control	48.00
<b>5111.2.151: INSURANCE: PROPERTY/LIABILITY</b>			<i>none issued</i>
<b>5111.2.153: INSURANCE: WORKER'S COMPENSATION</b>			<i>none issued</i>

# CHECKS ISSUED LISTING - FEB 2021 ENGINE PARAMEDIC

<b>5111.2.181: MAINTENANCE: APPARATUS</b>		<i>none issued</i>
<b>5111.2.201: BUILDING &amp; GROUNDS MAINTENANCE</b>		<i>none issued</i>
<b>5111.2.271: PROFESSIONAL SERVICES</b>		
1096249 US Bank: 1st Resp Grants	grant assist subscription	200.00
<b>5111.2.402: SMALL TOOLS: HOSE / SCBA</b>		<i>none issued</i>
<b>5111.2.411: SPECIAL DISTRICT EXPENSE</b>		
1096249 US Bank: SAMBA	EPN program	6.00
<b>5111.2.412: SPECIAL DISTRICT EXPENSE: HEALTH MAINTENANCE</b>		<i>none issued</i>
<b>5111.2.413: SPECIAL DISTRICT EXPENSE: ADMINISTRATIVE FEE</b>		<i>none issued</i>
<b>5111.2.422: TRAINING</b>		
1096239 James Crabtree	reimburse medic lic renew	225.00
<b>5111.2.478: TRAVEL/EDUCATION/TRAINING</b>		<i>none issued</i>
<b>5111.2.480: TRANSPORTATION FUEL</b>		
109282 Hunt & Sons Inc	diesel fuel	445.84
19349 Hunt & Sons Inc	diesel fuel	328.50
19413 Hunt & Sons Inc	diesel fuel	503.04
<b>5411 P: SPECIAL TAX HANDLING FEE</b>		<i>none issued</i>

## STATION 3 A ACCOUNT SUMMARY SHEET - Feb 2021

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
<b>SALARIES &amp; BENEFITS</b>	<b>5001</b>					
Salaries/Wages	-001	1,249,643	<b>103,190.37</b>	918,247.80	331,395.20	73%
Retirement	-050	251,922	<b>21,319.65</b>	166,113.92	85,808.08	66%
Group Insurance	-055	346,315	<b>29,224.69</b>	239,674.23	106,640.77	69%
Uniform Allowance	-062	6,000	<b>0.00</b>	5,188.00	812.00	86%
<b>SERVICES &amp; SUPPLIES</b>	<b>5111</b>					
Safety Clothing	-111	15,000	<b>234.36</b>	6,356.30	8,643.70	42%
Safety Equipment	-115	2,250	<b>97.12</b>	1,022.02	1,227.98	45%
Communications-Radios	-121	4,500	<b>0.00</b>	922.29	3,577.71	20%
Communications-Phone	-124	3,575	<b>426.98</b>	2,829.56	745.44	79%
Food - Fire Line Meals	-131	400	<b>0.00</b>	100.55	299.45	25%
Housekeeping	-141	6,000	<b>939.32</b>	3,618.81	2,381.19	60%
Insurance-Prop/Liability	-151	13,000	<b>0.00</b>	13,000.00	-	100%
Insurance-Workers Comp	-153	53,267	<b>0.00</b>	50,829.80	2,437.20	95%
Maintenance-Ambulances	-183	31,250	<b>557.77</b>	5,431.17	25,818.83	17%
Building Maintenance	-201	5,000	<b>797.58</b>	1,616.37	3,383.63	32%
Emergency Care/Rescue	-211	43,080	<b>2,634.84</b>	19,836.12	23,243.88	46%
Memberships	-221	150	<b>0.00</b>	150.00	-	100%
Office Expense	-241	4,800	<b>0.00</b>	456.66	4,343.34	10%
Office Expense - Copies	-245	150	<b>0.00</b>	131.85	18.15	88%
Professional Services	-271	59,640	<b>2,775.00</b>	37,010.61	22,629.39	62%
Small Tools/FF Equipment	-401	7,050	<b>3,012.49</b>	6,697.97	352.03	95%
Special District Expense	-411	8,800	<b>52.00</b>	2,759.75	6,040.25	31%
SDE--Health Maintenance	-412	3,100	<b>44.07</b>	4,302.44	(1,202.44)	139%
SDE--Administrative Fee	-413	3,800	<b>0.00</b>	0.00	3,800.00	0%
Training	-422	12,000	<b>58.98</b>	2,321.43	9,678.57	19%
Travel/Education	-478	4,500	<b>0.00</b>	505.22	3,994.78	11%
Transportation Fuel	-480	18,000	<b>2,560.09</b>	13,459.05	4,540.95	75%
Utilities - Water/Sewer	-501	1,200	<b>0.00</b>	968.29	231.71	81%
Utilities - Electrical	-504	1,900	<b>202.22</b>	1,362.28	537.72	72%
Utilities - Propane	-505	5,000	<b>346.39</b>	1,480.69	3,519.31	30%
<b>SPECIAL TAX HANDLING FEE</b>	<b>5411</b>	21,476	<b>0.00</b>	10,736.65	10,739.35	50%
<b>REFUND OVERPAYMENT</b>	<b>5612</b>	20,747	<b>9,753.46</b>	13,661.76	7,085.24	66%
<b>FIXED ASSETS</b>						
Building Fund: Structures	<b>5640</b>	-	<b>0.00</b>	0.00	-	
Equipment	<b>5701</b>	300,399	<b>19,949.07</b>	275,932.23	24,466.77	
<b>Fire Operation Fund Totals</b>		<b>2,503,914</b>	<b>198,176.45</b>	<b>1,806,723.82</b>	<b>697,190.18</b>	<b>72%</b>

**CHECKS ISSUED LISTING - FEB 2021****STATION 3 A**

Check No.	PAID TO	PURPOSE	AMOUNT
<b>5001.3.001: SALARIES</b>			
19271, 19329	Payroll / Statutory Elective Withholding		90,539.18
19271, 19329	Paychex Fee	employer cost	351.51
1096209, 1096558	PARS	EE withholding	0.00
19272, 19330	EPFF Local #3581	dues and meals withholding	2,250.00
19431	PERS	EE portion; ER paid EE portion	10,049.68
<b>5001.3.050: RETIREMENT (PERS)</b>			
19431	CalPERS	Employer Portion	13,455.26
19431	CalPERS	Employer Unfunded Liab.-Jan	7,864.39
<b>5001.3.055: GROUP INSURANCE</b>			
19271, 19272	Supplemental Life Premium Withholding		-189.00
1096589	FDAC-EBA	dental/vision/life premium	2,077.49
1096596	SDRMA-Employee Benefit Service - medical premium		27,336.20
<b>5001.3.062: UNIFORM ALLOWANCE</b>			<i>none issued</i>
<b>5111.3.111: SAFETY CLOTHING</b>			
1096240	Uniform shirts		234.36
<b>5111.3.115: SAFETY EQUIPMENT</b>			
1096242	Ebbetts Pass Lumber Co	traction shoes	97.12
<b>5111.3.121: COMMUNICATIONS: RADIOS</b>			<i>none issued</i>
<b>5111.3.124: COMMUNICATIONS: TELEPHONE</b>			
1096238	Comcast	Sta. 3 monthly service	265.40
1096237	Verizon Wireless	monthly service	80.79
1096978	Verizon Wireless	monthly service	80.79
<b>5111.3.131: FOOD/FIRE LINE MEALS</b>			<i>none issued</i>
<b>5111.3.141: HOUSEHOLD EXPENSE</b>			
1095688	CA Waste Recovery Systems	trash removal	78.16
1096585	Ameri Pride Services, Inc.	rag service	53.46
1096236	Anchor Pest Control	pest control	72.00
1096249	US Bank	lightbulbs	94.37

**CHECKS ISSUED LISTING - FEB 2021****STATION 3 A**

1096586 Arnold Auto Supply	squeegees, carwash	91.12
1096988 Sierra Janitorial Service	soap, cleaning supplies	530.40
1096242 Ebbetts Pass Lumber Co	cleaning supplies	19.81
<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>		
1096241 Arnold Tire & Auto Care	U3509: mount tire	34.68
1096586 Arnold Auto Supply	U3508 & 9: DEF	88.47
1096597 Arnold Automotive	U3509: oil & filter change	434.62
<b>5111.3.201: BUILDING &amp; GROUNDS MAINTENANCE</b>		
1096242 Ebbetts Pass Lumber Co	sink repairs	83.08
1096246 Modesto Overhead Door Inc	service bay door & motor	714.50
<b>5111.3.211: EMERGENCY CARE</b>		
1096243 Life Assist, Inc	medical supplies	1,461.16
1096247 Nationwide Med Surgical	fentanyl	91.70
1096591 Life Assist, Inc	medical supplies	558.66
1096985 Life Assist, Inc	medical supplies	523.32
<b>5111.3.221: MEMBERSHIPS/SUBSCRIPTIONS</b>		<i>none issued</i>
<b>5111.3.241: OFFICE EXPENSE</b>		<i>none issued</i>
<b>5111.3.245: OFFICE EXPENSE: COPIES</b>		<i>none issued</i>
<b>5111.3.271: PROFESSIONAL SERVICES</b>		
1096598 Wittman Enterprises, LLC		825.00
1096598 Wittman Enterprises, LLC		1,300.00
1096249 US Bank: 1st Resp Grants	grant assist subscription	650.00
<b>5111.3.401: SMALL TOOLS/FF EQUIPMENT</b>		
1096242 Ebbetts Pass Lumber Co	F: drill bits, ...; A: diamond kit,loc	95.97
1096592 L N Curtis & Sons	COVID-19 filter cartridge	268.55
1096599 Zoll Medical Corporation	Zoll Monitor prev maint	1,275.00
1096985 Life Assist	portable transport unit, acc, back	1,372.97
<b>5111.3.411: SPECIAL DISTRICT EXPENSE</b>		
1096249 US Bank: SAMBA	EPN program	24.00
JE Calco Sheriff's Office	livescan rolling fee - J Layton	28.00

# CHECKS ISSUED LISTING - FEB 2021 STATION 3 A

## 5111.3.412: SPECIAL DISTRICT EXPENSE: HEALTH MAINTENANCE

1096249 US Bank	Covid-19 test performed	44.07
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## 5111.3.413: SPECIAL DISTRICT EXPENSE: ADMINISTRATIVE FEE *none issued*

## 5111.3.422: TRAINING

1096249 US Bank	ITLS Book	54.99
JE CA Tax Dept	accrued CSST	3.99

## 5111.3.478: TRAVEL/EDUCATION/TRAINING *none issued*

## 5111.3.480: TRANSPORTATION FUEL

109282 Hunt & Sons Inc	diesel fuel	1,089.66
19348 EPFD: WEX Bank	fuel	412.30
19349 Hunt & Sons Inc	diesel fuel	391.44
19413 Hunt & Sons Inc	diesel fuel	666.69

## 5111.3.501: UTILITIES: WATER/SEWER *none issued*

## 5111.3.504: UTILITIES: ELECTRICITY

JE CPPA	electricity	202.22
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## 5111.3.505: UTILITIES: PROPANE

1096594 Ebbetts Pass Gas Service	propane	346.39
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## 5403 A: BANK CHARGES *none issued*

## 5411 A: SPECIAL TAX HANDLING FEE *none issued*

## 5640 A: STRUCTURES *none issued*

## 5701 A: EQUIPMENT

19254 KS Statebank	lease payment on 2018 Braun	19,949.07
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## 8001/5612 A: REFUNDS

1096983 Dept of Health Care Service	GEMT QAF 2020 Qtr 2	2,680.90
19412 Blue Shield	Refund overpayment	7,072.56



# **Ebbetts Pass Fire District**



February 18, 2021

RE: Probation conclusion – Transition to full-time status in the position of Firefighter Paramedic

Kody Simons,

Your 1-year anniversary is February 18 2021, this concludes the 12 month probationary period. According to our records you have successfully completed all the requirements of probationary Firefighter Paramedic. It is with great pleasure to announce the conclusion of your probationary status and covert you to full-time regular status in the position of Firefighter Paramedic.

Congratulations and feel free to call me with any questions regarding this letter.

Fire Chief Mike Johnson

Ebbetts Pass Fire District



# Eureka Engine Company No. 1 Independent Hose Company No. 2

**SONORA VOLUNTEER FIRE MUSEUM**

125 N. WASHINGTON STREET  
SONORA, CALIFORNIA 95370

March 1, 2021.

Chief Mike Johnson  
Ebbetts Pass Fire District  
1037 Blagen Road  
Arnold, CA. 95223.

Chief,

I would like to thank you for your generous donation of the Akron deck gun. I understand you were responsible for this donation, for this we are greatly appreciative. Our little museum runs on monetary donations as well as all types of old equipment donations.

Our museum is dedicated to educating young people about our local fire history as well as getting them interested in firefighting as a career. Your donation will help us with this mission.

Again, Thank You.

Michael Mandell, Board Member/Curator  
Sonora Volunteer Fire Museum

RECEIVED

MAR - 0 2021

Ebbetts Pass Fire District

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March 1, 1981

Dear Mr. [Name]  
[Address]

100 [Address]  
[City, State, Zip]

I would like to thank you for your generous donation of the [item] which you were good enough to give to the [organization]. This is a great help and we are very grateful to you for your contribution. We will be sure to take good care of it.

Our records are maintained in a separate file and we will be sure to keep you informed of any developments. Thank you again for your contribution.

Sincerely,  
[Name]  
[Title]



# Ebbetts Pass Fire Protection District

## Pension Liability Assessment

NOVEMBER 13, 2020

**CalMuni**  
ADVISORS



## 06/30/2019 Pension Funding Status

Description	Safety	Misc	PEPRA Safety Fire	Combined
Total Accrued Liability	\$16,293,258	\$552,897	\$514,789	\$17,360,944
Market Value of Assets	\$12,381,961	\$437,873	\$464,553	\$13,284,387
<b>Unfunded Actuarial Liability (UAL)</b>	<b>\$3,911,297</b>	<b>\$115,024</b>	<b>\$50,236</b>	<b>\$4,076,557</b>
<b>% Funded</b>	<b>76.0%</b>	<b>79.2%</b>	<b>90.2%</b>	<b>76.5%</b>

Source: CalPERS Actuarial Valuation as of June 30, 2019

### Definitions:

- Total Accrued Liability = What You Need
- Market Value of Assets = What You Have
- Unfunded Actuarial Liability = What You Owe

### Three Pension Plans:

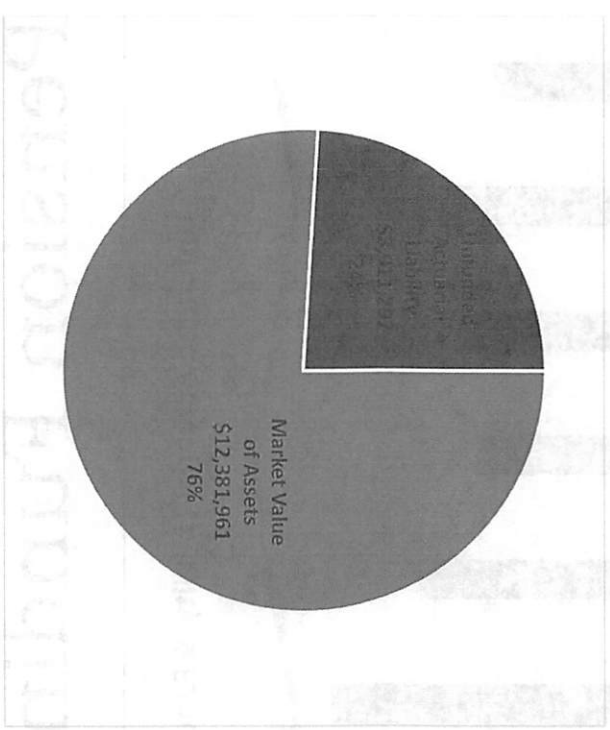
- Safety and PEPRA Safety
- Miscellaneous

SAFETY represents largest savings opportunity





# 06/30/2019 Pension Funding Status

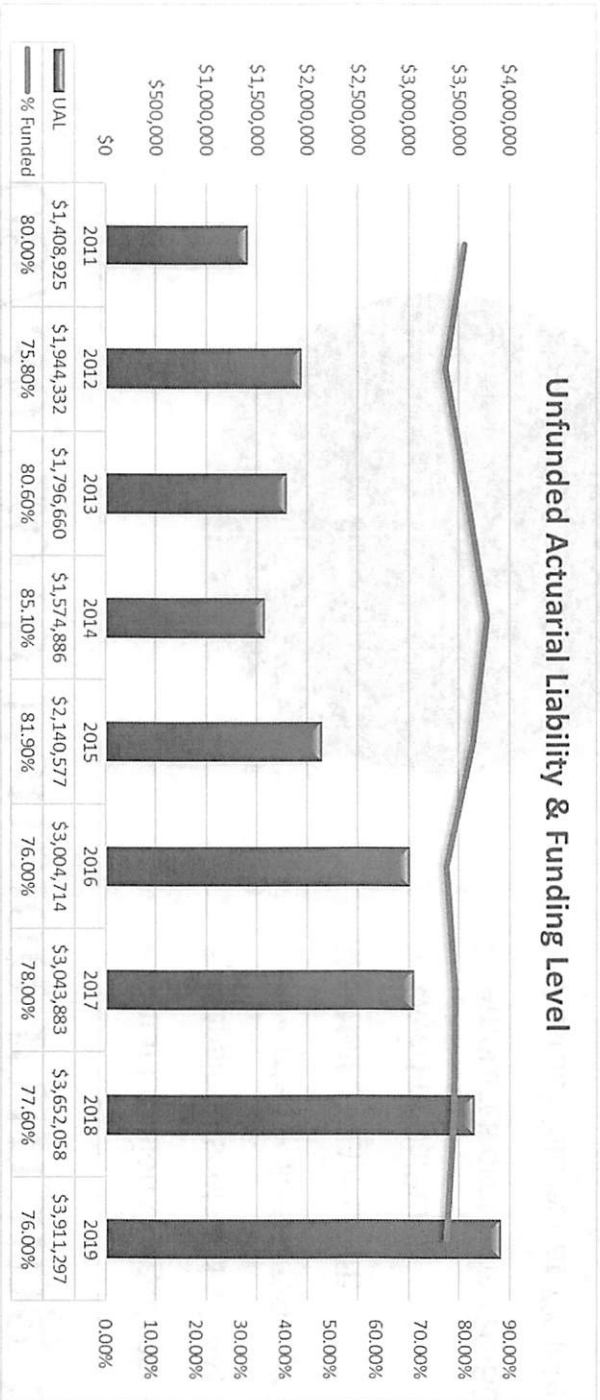


- Total Pension Obligations = \$16.3M
- Pension Assets = \$12.4M
- Shortfall = \$3.9M (24% of what is needed)
- Shortfall (UAL) = DEBT:

  - Owed to CalPERS
  - Amortizes over time (20-30 years)
  - Accrues interest at 7% interest rate (\$3.3M total)
  - Reduced or delayed payments not allowed
  - District's most expensive debt
  - No prepayment restrictions or penalties



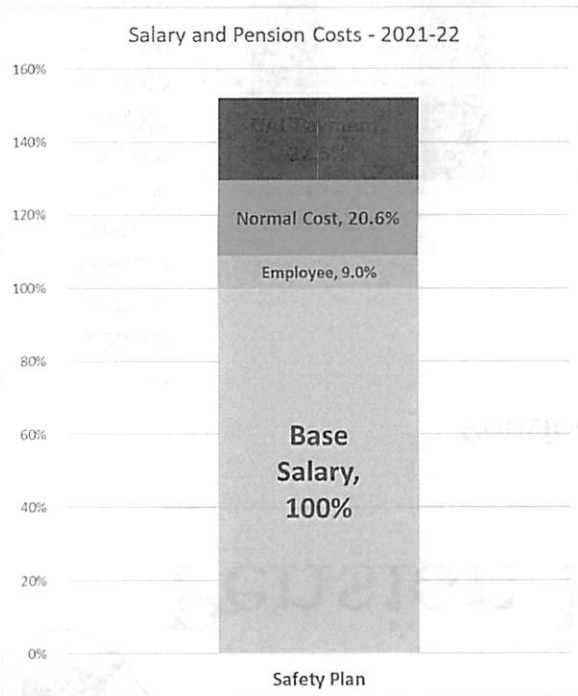
# Pension Funding History



- 9 years later:
- Owe \$2.5M more
  - Funded level 4% lower



# Pension Costs - Overview



District and employee pension costs – 52% of salaries

District makes two types of payments to CalPERS each year:

- Normal Cost:
  - Annual cost of pension benefits for current employees
  - % of payroll
- UAL Payment
  - Repayment of pension funding shortfall
  - Fixed dollar amount

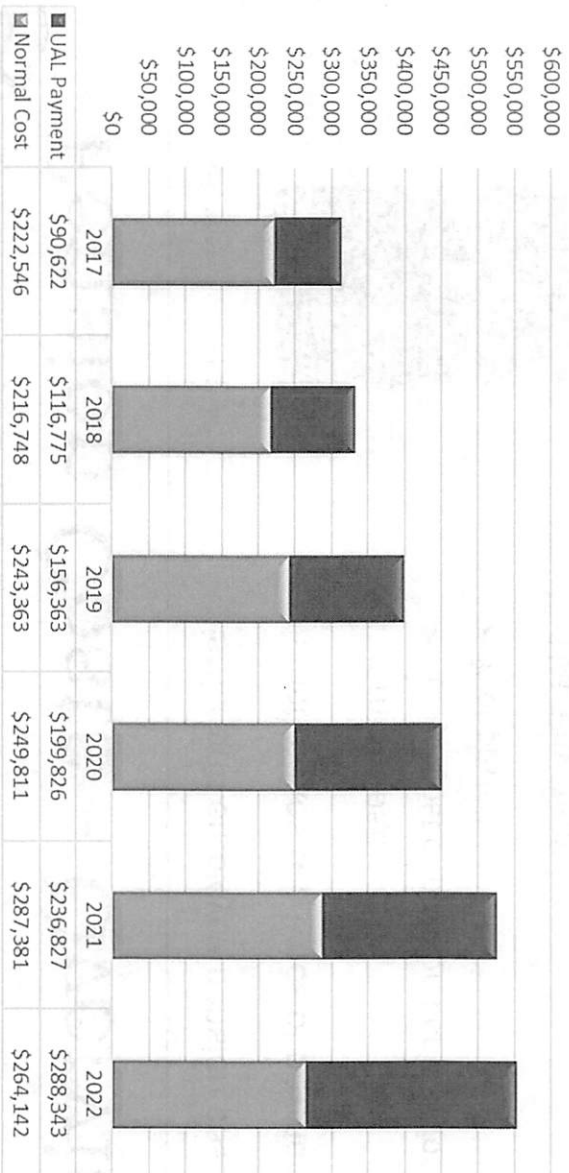
CalPERS charges 7% interest rate on UAL (included in UAL Payment)





# Pension Payments

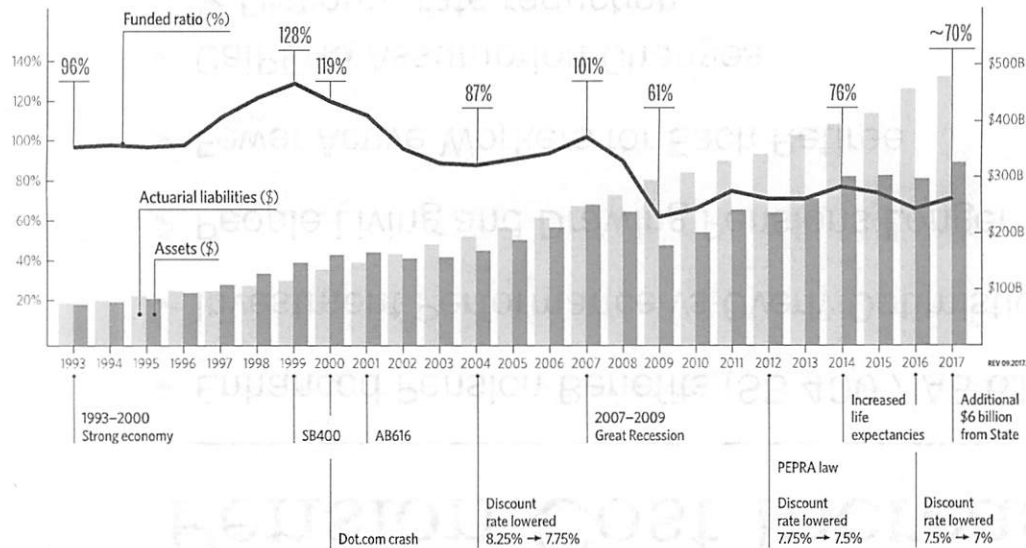
Pension Payments



Total Pension Payments Increase:  
\$239K in 6 years (76%)



# CalPERS History Lesson



- 1999 – CalPERS 128% funded (“Super Funded” Status)
- 2000 – SB 400 / AB 616 increased benefits retroactively
- 2000-02 – dot.com investment losses:
  - 2000-01: -7.2%
  - 2001-02: -6.1%
- Loss of “Super Funded” Status
- 2008-09 – The Great Recession:
  - Investment Loss: - 27% (\$67 Bn)
  - Full impact: - 34.75% (27% + 7.75% discount rate)
  - CalPERS 61% funded
- 2012 – PEPPRA reduced benefits for new employees
- 2020 – CalPERS is 71% funded



# Pension Cost Increase Drivers

---

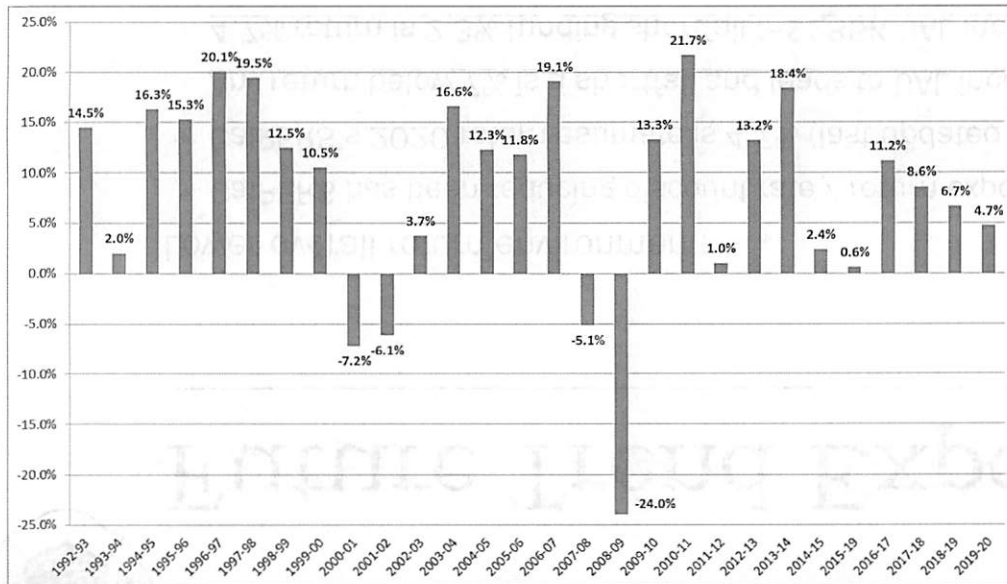
- Enhanced Pension Benefits (SB 400 / AB 616)
- Investment Performance vs Overly Optimistic Return Expectations
- People Living and Drawing Pensions Longer
- Fewer Active Workers for Each Retiree
- CalPERS Assumption Changes
  - Discount rate reduction
  - Actuarial Amortization Policy
  - Mortality rates
- Compensation Increases Above Plan Assumptions (2.75% per year)



# Investment Risk and Returns

CalPERS Historical Average Rates of Return through 2019-20:

Past: 5 years - 6.3%    10 years - 8.5%    20 years - 5.5%    30 years - 8.0%



2019: 58% of pension benefits funded by investment returns

CalPERS manages pension investments

District bears all investment risk

Failure by CalPERS to achieve target investment returns does not relieve District from pension benefit guarantees to employees and retirees

Lower returns => higher UAL and higher pension payments by District



# Future Trend Expectations

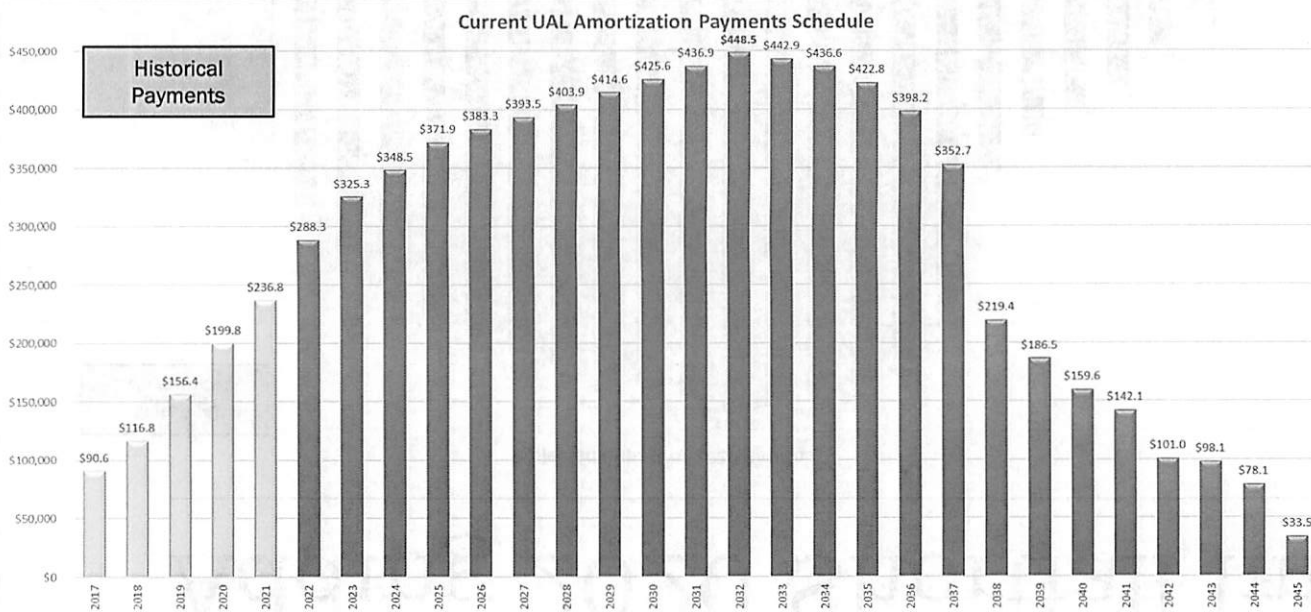
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## Lower overall return environment:

- CalPERS has been reducing discount rate / return expectations (8.75% in 1995 => 7.0% in 2019)
- CalPERS's 2020 return estimate is 4.7% (last updated 07/15/2020)
- Any return below 7% is a shortfall and leads to UAL increase
- 4.7% return is 2.3% funding shortfall (~\$285K UAL increase)
- Conversations have started to further reduce discount rate to 6.50% (likely 5 years out)



# Where Things Are



06/30/2019 Actuarial Valuation

UAL Payments Only

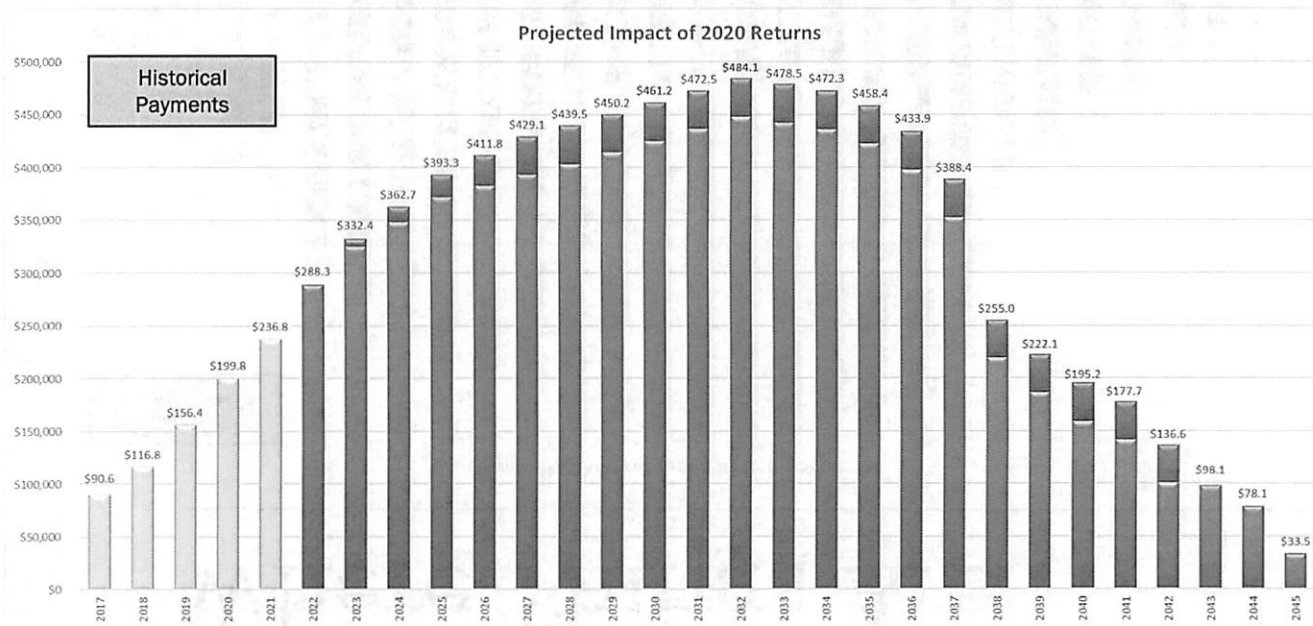
DOES NOT INCLUDE:

- Normal Cost (20.6%+ of salaries)
- 2020 COVID-19 impact

Total interest cost - \$3.3M



# Adding 2020 Shortfall Impact



UAL Payments Only

DOES NOT INCLUDE:

- Normal Cost (15.7%+ of salaries)

Total interest cost - \$3.6M

(\$357K from 2020 Base)





# Pension Strategy Objectives

---

Pension costs cannot be viewed in a vacuum

Strategy must incorporate cash flow constraints, policy objectives, and current political dynamics

- Normal Cost - can only be reduced thru labor practices
- UAL Payments - can be reduced thru multiple strategies

Two approaches to pension cost management:

- Reduce annual payments – short-term cash flow management:
  - Extend UAL payments over longer term
  - Achieve interest cost savings comparing to 7% interest rate charged by CALPERS
- Reduce overall interest cost – long-term cost management:
  - Prepay or accelerate UAL payments





# Possible UAL Strategies

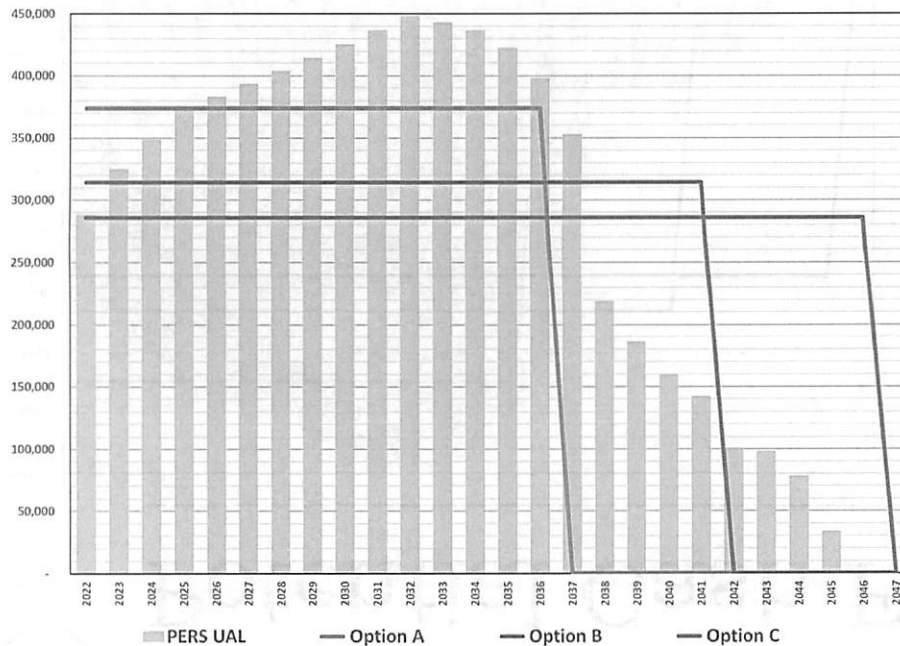
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Initial discussions with staff identified following possible UAL optimization strategies for future consideration:

1. Additional contributions from reserves and surpluses
2. Fire engine financing
3. Pension obligation refunding



# Potential Refunding Options



Option	Term	UAL Refunded		Annual UAL Cost Years 1-15 [1]		Cash Flow Savings [2]	Estimated Interest Rate [3]
		%	Amount	Min	Max		
Current CalPERS Schedule			\$4,031,495	\$219,000	\$448,000		
A	15 years	100%	\$4,031,495	\$374,000	\$374,000	\$1,702,000	4.25%
B	20 years	100%	\$4,031,495	\$314,000	\$314,000	\$1,026,000	4.50%
C	25 years	100%	\$4,031,495	\$286,000	\$286,000	\$165,000	4.75%

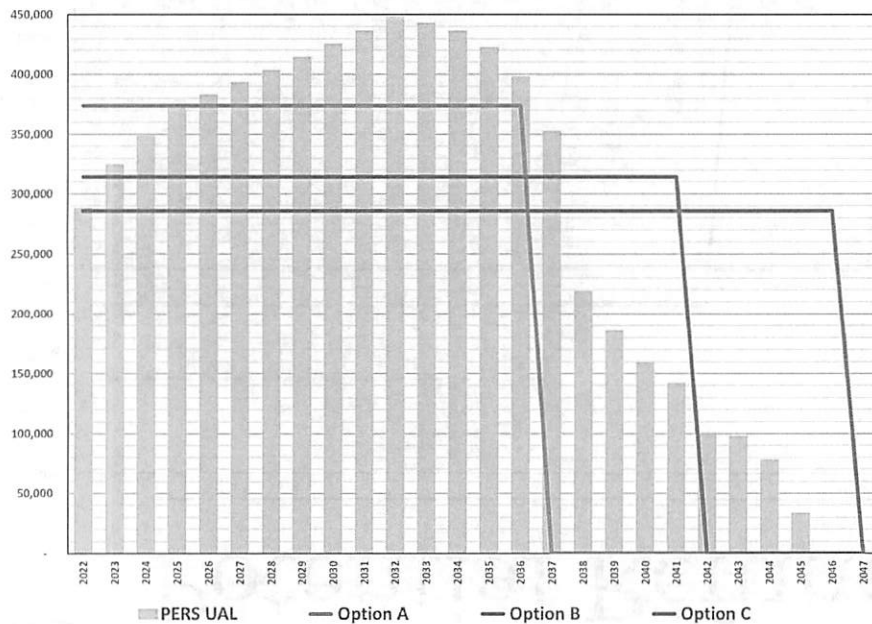
[1] Annual UAL Cost consists of semi-annual loan payments, payments on unrefunded bases, and includes amortization of costs of issuance (estimated at \$85,000 for private placement and \$125,000 for public sale).

[2] Savings are based on 7% CalPERS discount rate. PV savings depend on actual rate of return and may be different.

[3] Interest rate estimate is based on current market rates. Actual rates may vary.



# Potential Cash Flow Savings



Option	Term	% of UAL Refunded	Total Financing Cost [1]	Cash Flow Savings [2]			
				Years 1-10	Years 11-15	Years 16-25	Total
Current CalPERS Schedule			\$3,280,102				
A	15 years	100%	\$1,578,000	\$52,000	\$851,000	\$799,000	\$1,702,000
B	20 years	100%	\$2,255,000	\$649,000	\$521,000	(\$144,000)	\$1,026,000
C	25 years	100%	\$3,114,000	\$933,000	\$720,000	(\$1,488,000)	\$165,000

[1] Financing costs include interest and costs of issuance.

[2] Savings are based on 7% CalPERS discount rate. PV savings depend on actual rate of return and may be different.



## Refunding Considerations – Benefits

---

- Enhanced budget predictability from new “flattened” repayment structure
- Estimated near-term cashflow savings from lower interest rate
- Present value (PV) savings achieved if CalPERS earns more than the refunding interest rate
- Increased “funded status” of District’s retirement plan
- Cash flow savings can be utilized to build up reserves, pay down future UAL increases, set up reserves for future OPEB costs, or any other legal purpose of the District
- Interest rates are presently at all-time lows



## Refunding Considerations - Risks

---

- CALPERS Reinvestment Risk: CALPERS will have more money to invest
  - Same for any UAL prepayment
- PV Savings not guaranteed: CALPERS has to earn more than the refunding interest rate
  - Easier to achieve than earning CALPERS' own 7% discount rate
- Listed as "debt" on District's financial statements
  - UAL is also shown as liability on financial statements
- For asset-secured structures, District's owned assets may be required as collateral



# Next Steps

---

- Identify District's Priorities
- Develop Appropriate Strategies
- Implement Time-Sensitive Strategies
- Adopt Comprehensive Pension Liability Management Plan
- Annual Reviews of Actuarial Valuation
- There is no one-time fix!!!

One-time fix!!!



# Questions?

---

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Cameron Weist

The Weist Law Firm

(831) 438-7900

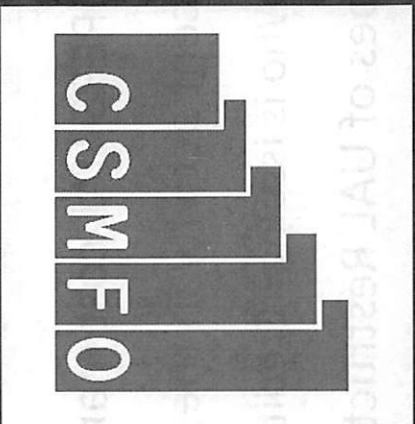
[cameron@weistlaw.com](mailto:cameron@weistlaw.com)

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**CSMFO**

**NORTH COAST VIRTUAL CHAPTER MEETING**

**CALPERS COST MANAGEMENT & UAL RESTRUCTURING STRATEGIES**



**NHA | ADVISORS**

Financial & Policy Strategies.  
Delivered.

SEPTEMBER 24, 2020



## Discussion Objectives

---

- ▶ CalPERS UAL cost management strategies
- ▶ Recent activity in the pension bond market (i.e. “UAL Restructurings”)
  - ▶ Who is issuing? Credit rating? Interest rates? Structuring strategy and debt shape?
- ▶ Types of UAL Restructurings
- ▶ Benefits and Risks (GFOA Concerns) of UAL Restructurings
- ▶ Recommended approach to evaluating a UAL Restructuring
  - ▶ How to deliver a transparent process to stakeholders
  - ▶ How to quantify reinvestment risk to make “eyes wide open decisions”
  - ▶ How to optimize a restructuring for savings and future resiliency

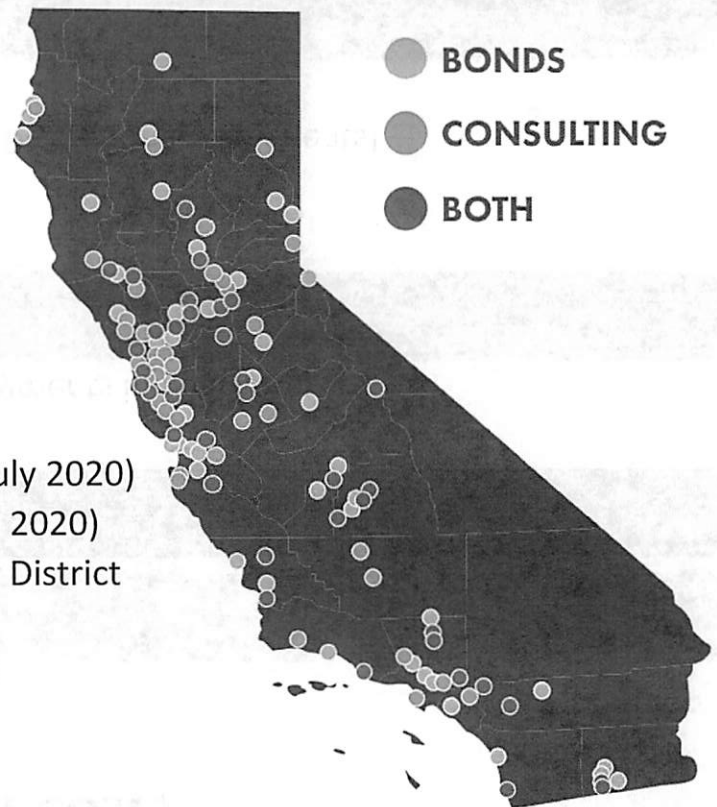
# Introduction to NHA Advisors

- ▶ Headquartered in San Rafael, CA - #1 ranked municipal advisor for Northern CA City debt financings over last two decades\*
- ▶ 8 Practice Groups to optimally serve public agencies (Pension/OPEB, Utility, Energy/Climate Change, Policy, Continuing Disclosure, Land Development, etc.)
- ▶ Pension Group has worked with 45+ California entities on (1) CalPERS Education, (2) Cost Management Strategy Evaluation/Implementation and (3) UAL Restructurings
  - ▶ Several white papers on CalPERS considerations (2015 , 2017 and 2019), impacts from assumptions changes and pension bonds benefits and risks

## Recent CalPERS UAL Restructurings

- |  |   |
|--|---|
| ▶ \$50M Ukiah Lease (Oct 2020)                     | ▶ \$200M West Covina Lease (July 2020)                      |
| ▶ \$350M Torrance Lease (Oct 2020)                 | ▶ \$18M Grass Valley POB (June 2020)                        |
| ▶ \$432M Riverside POB (June 2020)                 | ▶ \$5M Calaveras County Water District Revenue Bonds (2019) |
| ▶ \$120M El Monte POB (June 2020)                  | ▶ \$3.2M Lakeport Lease (2015)                              |
| ▶ \$20M North County Fire District POB (June 2020) | ▶ \$3.1M Arcata Lease (2015)                                |

## NHA Clients Served



\* Source: CDIAC. Includes City-related debt types (Lease revenue, POB, TABs, utility revenue, TRANS, GO Bonds, etc. Excludes land secured financings (CFDs and Assessment Districts).

# Primary Strategies to Address Rising Pension Costs

## *Strategies Are Not Mutually Exclusive*

---

### (1) Prepay UAL early in Fiscal Year ( $\approx 3.4\%$ discount)

### (2) Fresh Start Amortization

- Pros: Shortens repayment period; reduces overall interest paid
- Cons: New structure “locked-in” (no flexibility) + increased annual payments in near term

### (3) Use Cash Reserves to Pay Extra (two options)

- Section 115 Trust - Separate trust solely dedicated to pension/OPEB
  - Offered by PARS, CalPERS, Keenan, PFM and others
- Lump Sum Pay Down of UAL – Reduce UAL through ADPs (Additional Discretionary Payments)
  - Choose optimal amortization bases to pay off

### (4) Restructure UAL

- Restructure portion of UAL at lower bond interest rate (i.e. 3 to 4% vs. 7.0%) and “smooth out” payments for enhanced budget predictability, near and mid term savings, and preservation of cash for other critical projects

## UAL Restructuring - Conceptual Overview


---

- ▶ Agency borrows money to pay off some or all its debt (UAL) with CalPERS
  - ▶ Bond is issued to investors (public offering) or to a bank (private placement)
  - ▶ Converts 7% debt with CalPERS to lower interest rate debt (currently, 2.75% to 4.25% depending on credit rating, structure, length of term)
- ▶ Typical method is through a Pension Obligation Bond (POB) for cities, counties and fire districts
  - ▶ For Cities/Counties, court validation process is required (4 month process)
- ▶ Alternative structure is Lease Revenue Bond
  - ▶ No validation process required (quicker process and less risk of “challenge”), potentially more flexibility with use of proceeds (dollar cost averaging, deposits to Section 115, etc.) and
  - ▶ Leased asset required (example: Ukiah, Torrance, West Covina using streets)
- ▶ Utility districts utilize a revenue bond structure

# Partial List of Recent UAL Restructuring Bonds

*Record Low Taxable Interest Rates Have Resulted in Increased Issuance*

- ▶ Recent 2020 issuances between 2.57% and 4.25% for interest rates
  - ▶ Dependent on credit rating, market conditions, security/ structure, term of debt
- ▶ Majority publicly issued and “AA” category credit rating
  - ▶ Several “A” category and also some privately placed with banks
- ▶ Estimated \$2 billion of additional issuance this Fall/Winter

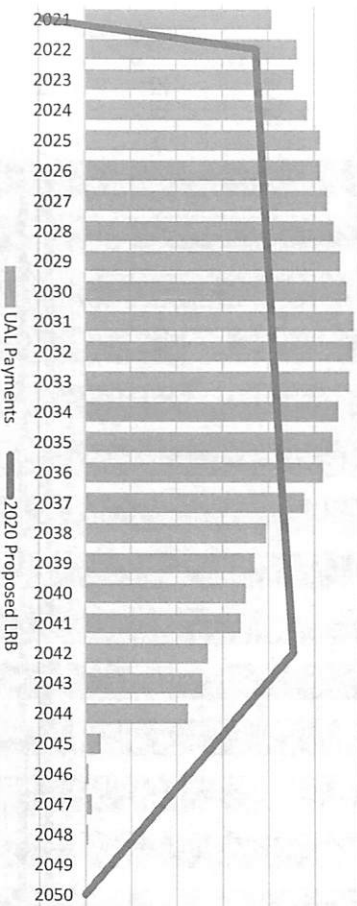
					
Azusa	Pomona	West Covina	Grass Valley	North County Fire Protection District	Kensington Police Protection CSD
(2020)	(2020)	(2020)	(2020)	(2020)	(2020)
AA-	AA-	A+	Private Placement	AA-	Private Placement
					
Carson	El Monte	Riverside	Inglewood	Montebello	Ontario
(2020)	(2020)	(2020)	(2020)	(2020)	(2020)
AA-	A+ (Ins.)	AA	AA- (Ins.)	A+ (Ins.)	AA
					
Richardson Bay Sanitary District	Marysville	Hawthorne	Glendora	Calaveras County WD	Baldwin Park
(2020)	(2019)	(2019)	(2019)	(2019)	(2019)
Private Placement	A	AA-	AAA	Private Placement	AA-



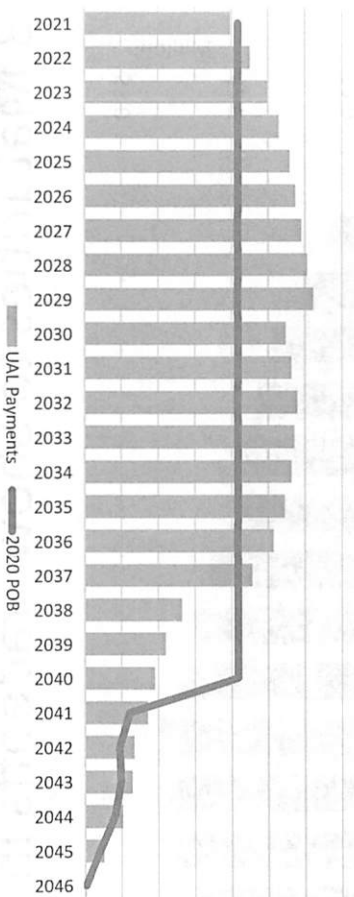
# Recent/Upcoming Pension Bond Issuances

## Restructuring for Smoothing is a Common Strategy

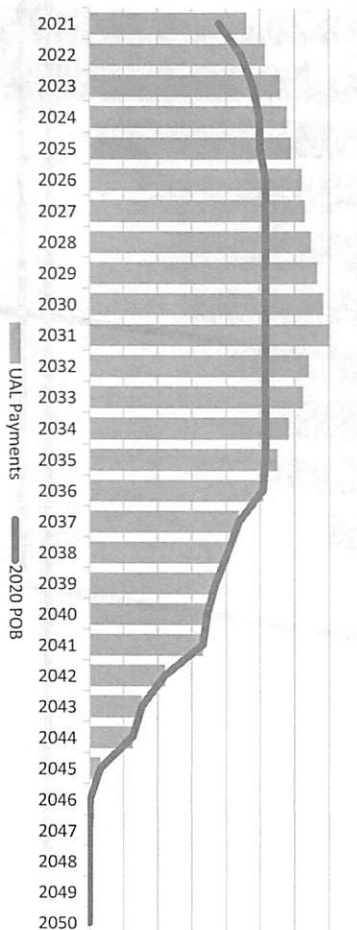
Ukiah \$50M Proposed LRB (80% UAL; To Be Sold Oct. 2020)



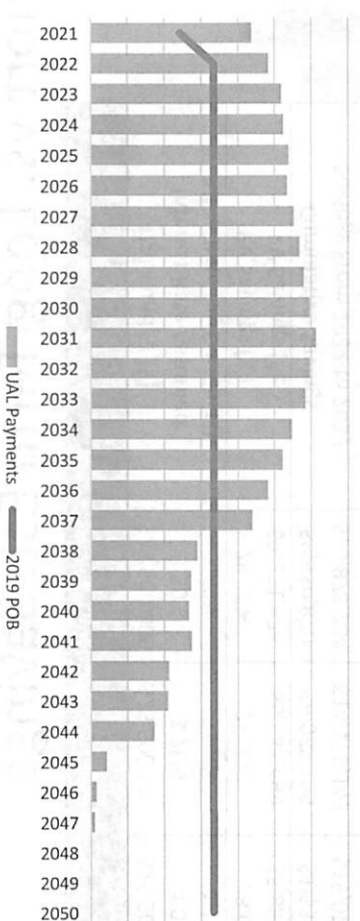
North County FPD \$20.3M POB (79% UAL; 3.28% Interest Rate)



Riverside \$432M POB (67% UAL; 3.69% Interest Rate)



Hawthorne \$122M POB (100% UAL; 3.61% Interest Rate)

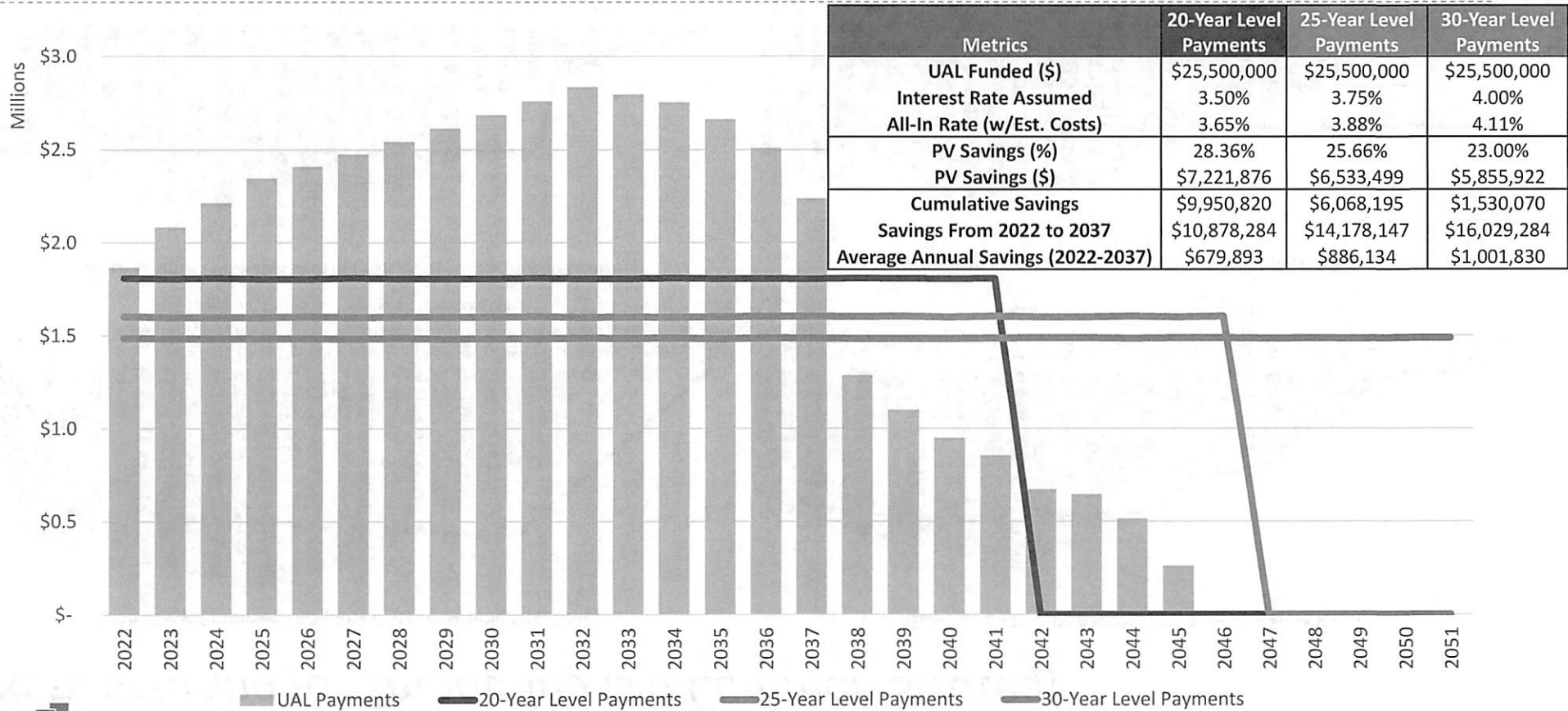


Source: Blue bars represent UAL payments prior to UAL restructuring and sourced from publicly available CalPERS actuarial reports. Orange line represent actual or proposed new payments after UAL restructuring and include debt service (sourced from Official Statement) and unreduced UAL payments with CalPERS. Interest rates also sourced from official statement and include costs.



# Hypothetical \$25.5M UAL Restructuring

## 3 Maturities to Show Tradeoffs in Short vs. Long Term Est. Savings

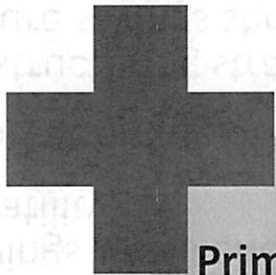


Note: Savings is estimated and assumes 7% future CalPERS returns. Interest rates are theoretical for calculation purposes.



# Pension Bonds - Benefits and Risks

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## Primary Benefits

- **Fiscal Sustainability Tool:** Ability to “re-shape” the City’s pension debt payments
- Near and Mid Term **Budgetary Savings;** Address immediate **COVID-19 Impacts**
- **Interest Rate Savings “Arbitrage”:** City can borrow at rates much lower than those CalPERS is charging on UAL debt (7%)
- **Increase Funding Ratio**
- **Flexibility** to Modify Maturity

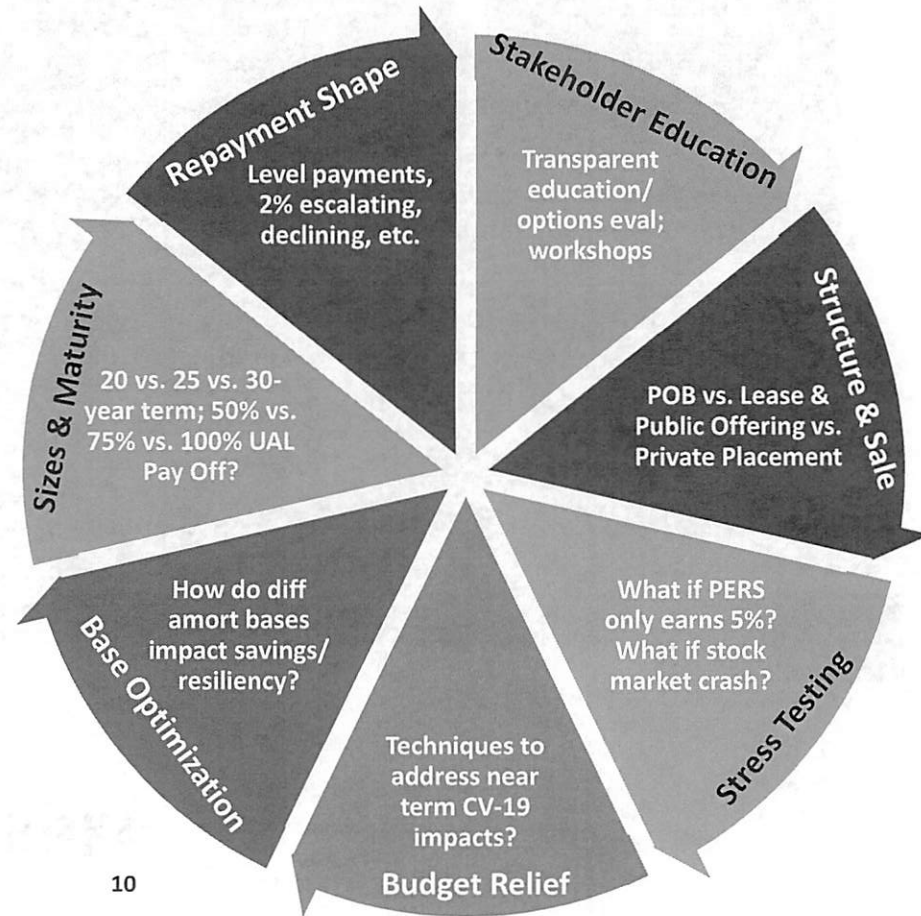
## Primary Risk: *Reinvestment & Market Timing Risk*

- **Savings is ultimately dependent on future CalPERS returns,** which are unknown at time of issuance (primary concern of GFOA)
- Present value savings likely occur **ONLY if PERS earns greater returns than pension bond interest rate**
- **Near-term losses exacerbate this risk** given large lump sum deposit into the market



# Components of a Thoughtful Evaluation Process

- ▶ Proper Stakeholder education
  - ▶ Full exploration of options
    - ▶ Shapes, sizes, durations
    - ▶ Tailor to Agency's financial objectives, risk tolerance and other constraints
- ▶ Stress testing process to quantify risk of various options
- ▶ Structuring techniques to optimize savings / resiliency to future PERS volatility
- ▶ Market timing of investing proceeds
- ▶ Restructuring strategy and use of future savings should be governed by a Pension Funding Policy



## Conclusion

---

- ▶ A UAL Restructuring can be a helpful tool to enhance fiscal sustainability, resiliency, budget predictability and generate near and mid term cash flow savings
- ▶ A UAL Restructuring is also extremely complex:
  - ▶ Must be translated properly to stakeholders
  - ▶ Quantitative aspects require significant iterations to optimize results
  - ▶ Risks are real, but can be both quantified and addressed through comprehensive process
- ▶ Savings and risk levels are constantly changing based on borrowing rates, stock market / economy and should continuously be monitored to ensure thoughtful execution (or non execution)
- ▶ Do not rush into a deal, but instead undertake a comprehensive evaluation process to ensure that your elected officials and key stakeholder understand; and then provide guidance on the right direction for your specific public agency
- ▶ A Pension Funding Policy can help provide framework for various cost management strategies and provide safeguards for use of future savings; also helpful for credit ratings

## Other Helpful (Hyper) Links, Articles & Contact Information

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- ▶ [Recent POB Study by IPPFA \(Addresses GFOA Concerns\)](#)
- ▶ [NHAlert \(Newsletter\) on CalPERS and POB Benefits/Risks \(2019\)](#)
- ▶ [NHAlert \(Newsletter\) on CalPERS Changes to Side Fund UAL Pay Offs \(2015\)](#)
- ▶ For more information, please contact:

### **Eric Scriven, Principal**

- ▶ Email: [Eric@NHAadvisors.com](mailto:Eric@NHAadvisors.com)
- ▶ Phone: (415) 785-2025 x2003

### **Mike Meyer, Vice President**

- ▶ Email: [Mike@NHAadvisors.com](mailto:Mike@NHAadvisors.com)
- ▶ Phone: (415) 785-2025 x2004





# Ebbetts Pass Fire District

## 5 Year Capital Outlay

Drafted: March 2021

Next Review: March 2022

### **Fiscal Year 2020/21**

- Replace Engine 435 \$800,000
- Station 1, 2, and 3 Camera System \$15,000
- ALS Manikin \$6,500
- Rapid Intervention Packs \$6,700
- Stryker Power Gurney \$20,000

### **Fiscal Year 2021/22**

- Replace Utility Vehicle \$75,000
- ALS Monitor (1) \$33,000
- Extrication tool set \$40,000
- Squad Replacement \$60,000
- Tech Rescue gear replacement \$10,000
- UTV Tracked Vehicle (4 Seat) \$40,000

### **Fiscal Year 2022/23**

- Replace Utility Vehicle \$75,000
- ALS Monitor (1) \$33,000
- Extrication tool set \$40,000
- Replace Loader \$65,000

### **Fiscal Year 2023/2024**

- Replace Engine 432 \$850,000
- Replace Medic 435 \$240,000

### **Fiscal Year 2024/25**

- Turnout PPE \$65,000

# Ebbetts Pass Fire District



Ⓢ Extrication tools set \$60,000

## Fiscal Year 2025/26

Ⓢ Replace Medic 437 \$245,000

Ⓢ Station 3 Construction \$X,XXX,XXX

# **Ebbetts Pass Fire District**



TO: Ebbetts Pass Fire District Board

DATE: March 9, 2021

FROM: Mike Johnson – Fire Chief

SUBJECT: 2020 Consumer Price Index West Urban – Cost of Living Adjustment

The 2020 Consumer Price Index for the West Urban area is an increase of 1.7%. Traditionally this is the standard of annual increase applied to our staff pay schedule and specified in the labor contract MOU with our unionized Local 3581 Firefighters. The increase financially to our budget will be \$83,881.37 for the year not including overtime. It is my recommendation to the Board of Directors to approve the CPI Cost of Living Adjustment of 1.7% for the 2021/22 pay schedule.

Sincerely,

Mike Johnson, Fire Chief  
Ebbetts Pass Fire District



# Databases, Tables & Calculators by Subject

Change Output Options: From: 2011  To: 2021    
 include graphs  include annual averages [More Formatting Options](#)

Data extracted on: March 9, 2021 (11:54:44 AM)

## CPI for All Urban Consumers (CPI-U)

### 12-Month Percent Change

Series Id: CUUR0400SA0

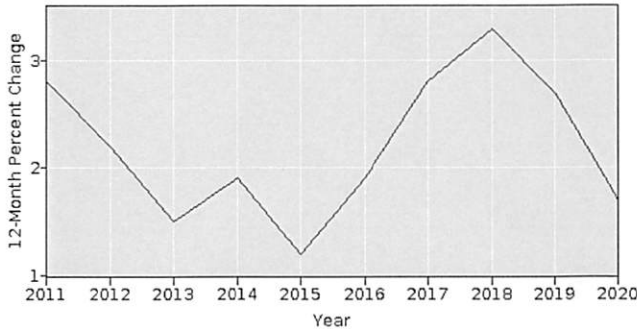
Not Seasonally Adjusted

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	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2
2011	1.4	1.9	2.6	3.0	3.2	3.1	2.9	3.0	3.5	3.4	3.2	2.7	2.8	2.6	3.1
2012	2.6	2.5	2.4	2.1	2.0	2.0	1.8	2.1	2.2	2.5	1.9	1.7	2.2	2.3	2.0
2013	1.7	2.0	1.5	1.3	1.3	1.5	1.9	1.5	1.3	0.9	1.3	1.8	1.5	1.5	1.4
2014	1.7	1.3	1.5	1.8	2.3	2.3	2.3	2.1	2.0	2.0	1.7	1.3	1.9	1.8	1.9
2015	0.7	0.9	1.1	1.0	1.2	1.1	1.3	1.3	1.0	1.1	1.5	1.8	1.2	1.0	1.3
2016	2.6	2.1	1.5	1.8	1.5	1.6	1.4	1.5	2.0	2.3	2.3	2.5	1.9	1.9	2.0
2017	2.5	3.0	3.1	2.9	2.6	2.5	2.5	2.7	2.9	2.9	3.1	3.1	2.8	2.8	2.9
2018	3.1	3.1	3.2	3.2	3.5	3.6	3.6	3.6	3.4	3.5	3.3	3.1	3.3	3.3	3.4
2019	2.7	2.4	2.4	2.9	2.9	2.7	2.7	2.6	2.6	2.8	2.8	2.8	2.7	2.7	2.7
2020	2.9	3.1	2.5	1.3	0.8	1.2	1.7	1.9	1.6	1.2	1.4	1.5	1.7	1.9	1.5
2021	1.4														

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Telephone:1-202-691-5200\_ Federal Relay Service:1-800-877-8339\_ [www.bls.gov](http://www.bls.gov) [Contact Us](#)

Ebbetts Pass Fire District  
COLA Change for FY 2021-22

COLA Increase Only  
(No Step Increase)

Includes Applicable  
Step Increases and  
COLA Increase

	2021-22		Difference	Add'l MC	Add'l PERS		Total Increase	2021-22		Difference	Add'l MC	Add'l PERS		Total Increase	
	With 1.7% COLA	BC			2020-21	BC		Classic	PEPRA			With 1.7% COLA	BC		Classic
RMH	116,454.60	10P	114,488.83	10P*	1,965.77	28.50	405.73	2,400.01	116,454.60	10P*	1,965.77	28.50	405.73	2,400.01	
MOD	116,454.60	10P	114,488.83	10P*	1,965.77	28.50	405.73	2,400.01	116,454.60	10P*	1,965.77	28.50	405.73	2,400.01	
AMD	95,082.24	8	93,477.25	8	1,604.99	23.27		210.74	98,124.87	9	4,647.62	67.39		610.23	5,325.24
		<u>Capt</u>		<u>Capt</u>						<u>Capt</u>					
JCC	110,909.14	10P	109,036.99	10P*	1,872.15	27.15	386.41	2,285.71	110,909.14	10P*	1,872.15	27.15	386.41	2,285.71	
SBB	93,452.26	9	91,874.78	9	1,577.48	22.87	325.59	1,925.95	96,442.73	10	4,567.95	66.24	942.82	5,577.01	
PBR	104,137.69	8	102,379.84	8	1,757.85	25.49	362.82	2,146.16	104,137.69	8	1,757.85	25.49	362.82	2,146.16	
		<u>Eng</u>		<u>Eng</u>						<u>Eng</u>					
RJR	78,064.24	8	76,746.51	8	1,317.73	19.11	271.98	1,608.82	80,562.29	9	3,815.78	55.33	787.58	4,658.69	
JTE	78,064.24	8	76,746.51	8	1,317.73	19.11	271.98	1,608.82	80,562.29	9	3,815.78	55.33	787.58	4,658.69	
CDH	89,773.87	8P	88,258.48	8P	1,515.39	21.97	312.78	1,850.14	92,646.64	9P	4,388.16	63.63	905.72	5,357.50	
GCV	89,773.87	8P	88,258.48	8P	1,515.39	21.97	312.78	1,850.14	92,646.64	9P	4,388.16	63.63	905.72	5,357.50	
BAB	81,679.09	5P	80,300.33	5P	1,378.76	19.99	284.58	1,683.33	84,292.82	6P	3,992.49	57.89	824.05	4,874.43	
DTB	68,822.96	4	67,661.22	4	1,161.74	16.85		152.54	71,025.29	5	3,364.07	48.78		441.70	3,854.55
		<u>FF</u>		<u>FF</u>						<u>FF</u>					
DKJ	79,867.79	9P*	78,519.61	9P*	1,348.18	19.55	278.26	1,645.99	79,867.79	9P*	1,348.18	19.55	278.26	1,645.99	
PSV	79,867.79	9P*	78,519.61	9P*	1,348.18	19.55	278.26	1,645.99	79,867.79	9P*	1,348.18	19.55	278.26	1,645.99	
RF	77,391.27	8P	76,084.90	8P	1,306.37	18.94	269.63	1,594.95	79,867.79	9P*	3,782.89	54.85	780.79	4,618.53	
NJL	65,210.04	7	64,109.28	7	1,100.76	15.96		144.53	67,296.76	8	3,187.48	46.22		418.52	3,652.21
SMB	63,188.02	6	62,121.39	6	1,066.63	15.47	140.05	1,222.14	65,210.04	7	3,088.65	44.79		405.54	3,538.98
WBK	68,229.66	4P	67,077.94	4P	1,151.72	16.70	151.22	1,319.64	70,413.01	5P	3,335.07	48.36		437.89	3,821.32
NCA	64,063.96	2P	62,982.56	2P	1,081.40	15.68	141.99	1,239.07	66,114.01	3P	3,131.45	45.41		411.16	3,588.02
AJB	55,707.79	2	54,767.44	2	940.35	13.64	123.47	1,077.45	57,490.44	3	2,723.00	39.48		357.53	3,120.01
KJS	62,077.48	1P	61,029.61	1P	1,047.87	15.19	137.59	1,200.65	64,063.96	2P	3,034.35	44.00		398.41	3,476.76
JRH	62,077.48	1P	61,029.61	1P	1,047.87	15.19	137.59	1,200.65	64,063.96	2P	3,034.35	44.00		398.41	3,476.76
RJS	62,077.48	1P	61,029.61	1P	1,047.87	15.19	137.59	1,200.65	62,077.48	1P	1,047.87	15.19		137.59	1,200.65
SIH	62,077.48	1P	61,029.61	1P	1,047.87	15.19	137.59	1,200.65	62,077.48	1P	1,047.87	15.19		137.59	1,200.65
								38,738.28							83,881.37
MRJ	128,622	*	126,472	*	2,150.00	31.18	280.45	2,461.62							
CBH	75,946	*	74,673	*	1,273.00	18.46	111.95	1,403.41							
								3,865.03							

\*Top step



## Ebbetts Pass Fire District

Step Percentage Increase: 3.2%	Percentage for Firefighter-Paramedic: 15.0%
Rank Percentage Increase: 16.0% (Firefighter to Engineer, Engineer to Captain)	For Paramedic Advancing to Higher Rank than Firefighter that was hired after 11/15/16, the 15.0% not applicable but an Additional Amount: +3.26 added to hourly rate (the difference between top stop FF and FFP).
Battalion Chief Rank	
Percentage Increase: 5.0% (Captain to Battalion Chief)	

Effective 7/01/21 Includes 1.7% COLA increase to FY 2020-21

### 56-Hours/Week PERSONNEL PAY SCHEDULE 2021-22

Interval*		CLASS LEVEL	STEP										
			1	2	3	4	5	6	7	8	9	10	
			1 Year	1 Year	1 Year	1 Year	1 Year	1 Year	1 Year	2 Years	2 Years		
<b>FIREFIGHTER</b>	Annual for 56 hours/week	Regular OT	1,306.54	1,348.35	1,391.50	1,436.02	1,481.98	1,529.40	1,578.34	1,628.85	1,680.97		
		Holiday Pay	2,508.28	2,588.54	2,671.38	2,756.86	2,845.08	2,936.12	3,030.08	3,127.04	3,227.11		
		Shift Personnel	50,165.60	51,770.90	53,427.57	55,137.25	56,901.64	58,722.49	60,601.61	62,540.87	64,542.17		
	<b>EMT</b>	Hourly Rate	1F	17.18	17.73	18.30	18.88	19.49	20.11	20.75	21.42	22.10	
	Annual for 56 hours/week	Regular OT	1,502.52	1,550.60	1,600.22	1,651.43	1,704.27	1,758.81	1,815.09	1,873.17	1,933.12		
		Holiday Pay	2,884.52	2,976.83	3,072.09	3,170.39	3,271.84	3,376.54	3,484.59	3,596.10	3,711.18		
Shift Personnel		57,690.44	59,536.53	61,441.70	63,407.84	65,436.89	67,530.87	69,691.86	71,922.00	74,223.50			
<b>Paramedic</b>	Hourly Rate	1P	19.76	20.39	21.04	21.72	22.41	23.13	23.87	24.63	25.42		
<b>ENGINEER</b>	Annual for 56 hours/week	Regular OT	1,515.59	1,564.08	1,614.13	1,665.79	1,719.09	1,774.10	1,830.87	1,889.46	1,949.93	2,012.32	
		Holiday Pay	2,909.60	3,002.71	3,098.80	3,197.96	3,300.30	3,405.90	3,514.89	3,627.37	3,743.45	3,863.24	
		Shift Personnel	58,192.10	60,054.24	61,975.98	63,959.21	66,005.90	68,118.09	70,297.87	72,547.40	74,868.92	77,264.73	
	<b>EMT</b>	Hourly Rate	2F	19.93	20.57	21.22	21.90	22.60	23.33	24.07	24.85	25.64	26.46
	Annual for 56 hours/week	Regular OT	1,742.92	1,798.70	1,856.25	1,915.66	1,976.96	2,040.22	2,105.51	2,172.88	2,242.41	2,314.17	
		Holiday Pay	3,346.05	3,453.12	3,563.62	3,677.65	3,795.34	3,916.79	4,042.13	4,171.48	4,304.96	4,442.72	
Shift Personnel		66,920.91	69,062.38	71,272.38	73,553.09	75,906.79	78,335.81	80,842.55	83,429.52	86,099.26	88,854.44		
<b>Paramedic</b>	Hourly Rate	2P	22.92	23.65	24.41	25.19	26.00	26.83	27.69	28.57	29.49	30.43	
<b>ENGINEER</b>	Annual for 56 hours/week	Regular OT	1,763.51	1,812.01	1,862.06	1,913.71	1,967.02	2,022.03	2,078.80	2,137.39	2,197.85	2,260.25	
		Holiday Pay	3,385.56	3,478.67	3,574.76	3,673.92	3,776.26	3,881.86	3,990.85	4,103.33	4,219.41	4,339.20	
		Shift Personnel	67,711.30	69,573.44	71,495.18	73,478.41	75,525.10	77,637.29	79,817.07	82,066.60	84,388.12	86,783.93	
	<b>Paramedic</b>	Hourly Rate	2P	23.19	23.83	24.48	25.16	25.86	26.59	27.33	28.11	28.90	29.72
	<b>CAPTAIN</b>	Annual for 56 hours/week	Regular OT	1,758.08	1,814.34	1,872.40	1,932.31	1,994.15	2,057.96	2,123.81	2,191.78	2,261.91	2,334.29
			Holiday Pay	3,375.14	3,483.15	3,594.61	3,709.63	3,828.34	3,950.85	4,077.28	4,207.75	4,342.40	4,481.35
Shift Personnel			67,502.83	69,662.92	71,892.14	74,192.68	76,566.85	79,016.99	81,545.53	84,154.99	86,847.95	89,627.08	
<b>EMT</b>		Hourly Rate	3F	23.12	23.86	24.62	25.41	26.22	27.06	27.93	28.82	29.74	30.69
Annual for 56 hours/week		Regular OT	2,021.79	2,086.49	2,153.26	2,222.16	2,293.27	2,366.65	2,442.39	2,520.54	2,601.20	2,684.44	
		Holiday Pay	3,881.41	4,005.62	4,133.80	4,266.08	4,402.59	4,543.48	4,688.87	4,838.91	4,993.76	5,153.56	
	Shift Personnel	77,628.26	80,112.36	82,675.96	85,321.59	88,051.88	90,869.54	93,777.36	96,778.24	99,875.14	103,071.15		
<b>Paramedic</b>	Hourly Rate	3P	26.59	27.44	28.31	29.22	30.15	31.12	32.12	33.14	34.20	35.30	
<b>CAPTAIN</b>	Annual for 56 hours/week	Regular OT	2,006.00	2,062.26	2,120.32	2,180.24	2,242.07	2,305.88	2,371.74	2,439.70	2,509.84	2,582.22	
		Holiday Pay	3,851.10	3,959.11	4,070.57	4,185.59	4,304.30	4,426.81	4,553.24	4,683.71	4,816.36	4,957.31	
		Shift Personnel	77,022.03	79,182.12	81,411.34	83,711.88	86,086.05	88,536.19	91,064.73	93,674.19	96,367.15	99,146.28	
	<b>Paramedic</b>	Hourly Rate	2P	26.38	27.12	27.88	28.67	29.48	30.32	31.19	32.08	33.00	33.95
	<b>BATTALION CHIEF</b>	Annual for 56 hours/week	Regular OT	1,845.98	1,905.05	1,966.02	1,790.22	2,093.85	2,160.86	2,230.01	2,301.37	2,375.01	2,451.01
			Holiday Pay	3,543.90	3,657.30	3,774.34	3,436.84	4,019.76	4,148.39	4,281.14	4,418.14	4,559.52	4,705.42
Shift Personnel			70,877.97	73,146.07	75,486.74	68,736.80	80,395.19	82,967.84	85,622.81	88,362.74	91,190.35	94,108.44	
<b>EMT</b>		Hourly Rate	3BC	24.27	25.05	25.85	23.54	27.53	28.41	29.32	30.26	31.23	32.23
Annual for 56 hours/week		Regular OT	2,122.88	2,190.81	2,260.92	2,058.75	2,407.93	2,484.99	2,564.51	2,646.57	2,731.26	2,818.66	
		Holiday Pay	4,075.48	4,205.90	4,340.49	3,952.37	4,622.72	4,770.65	4,923.31	5,080.86	5,243.44	5,411.24	
	Shift Personnel	81,509.67	84,117.98	86,809.75	79,047.32	92,454.47	95,413.01	98,466.23	101,617.15	104,868.90	108,224.70		
<b>Paramedic</b>	Hourly Rate	3BCP	27.91	28.81	29.73	27.07	31.66	32.68	33.72	34.80	35.91	37.06	
<b>BATTALION CHIEF</b>	Annual for 56 hours/week	Regular OT	2,093.91	2,152.98	2,213.94	2,038.14	2,341.78	2,408.78	2,477.93	2,549.29	2,622.93	2,698.93	
		Holiday Pay	4,019.86	4,133.26	4,250.30	3,912.80	4,495.72	4,624.35	4,757.10	4,894.10	5,035.48	5,181.38	
		Shift Personnel	80,397.17	82,665.27	85,005.94	78,256.00	89,914.39	92,487.04	95,142.01	97,881.94	100,709.55	103,627.64	
	<b>Paramedic</b>	Hourly Rate	2P	27.53	28.31	29.11	26.80	30.79	31.67	32.58	33.52	34.49	35.49

\*Minimum amount of time at this step.

Shaded area indicates annual amount.

Includes 1.7% COLA increase to FY 2020-21

		1	2	3	4	5
		6 Months	1 Year	1 Year	1 Year	1 Year
<b>FIRE CHIEF</b>	Annual Salary	114,284	117,143	121,276	124,928	128,622
	Per Month	9,524	9,762	10,106	10,411	10,718
	Per Hour	54.76	56.13	58.11	59.86	61.63

Includes 1.7% COLA increase to FY 2020-21

### ADMINISTRATIVE (40 HOURS PER WEEK) PAY SCHEDULE 2021-22

Interval*		CLASS LEVEL	STEP									
			1	2	3	4	5	6	7	8	9	10
			1 Year	1 Year	1 Year	1 Year	1 Year	1 Year	1 Year	2 Years	2 Years	
Fire Prevention Officer	Limited Position	Annual Salary for 40 hr/wk	38,714	39,903	41,177	42,450	43,806	45,037	46,331	47,584	48,898	50,234
	Not to Exceed 999 hours	Hourly	18.55	19.12	19.73	20.34	20.99	21.58	22.20	22.80	23.43	24.07
District Secretary	Limited Position	Annual Salary for 40 hr/wk	58,269	59,772	61,713	63,612	65,511	67,535	69,560	71,814	73,838	75,946
	Not to Exceed 999 hours	Hourly	27.92	28.64	29.57	30.48	31.39	32.36	33.33	34.41	35.38	36.39
Assistant District Secretary	Limited Position	Annual Salary for 40 hr/wk	41,427	60,794	62,756	64,676	66,617					
	Not to Exceed 999 hours	Hourly	19.85	29.13	30.07	30.99	31.92					