
EBBETTS PASS FIRE DISTRICT

Final Budget Fiscal Year 2023-24

To be approved 09/19/23



MISSION STATEMENT:

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

REVENUE ACCOUNT SUMMARY - FIRE

ACCOUNT DESCRIPTION	REV ACCT		Final Budgeted 2022-23	Budget 2023-24
Current Secured Taxes	4010	F	\$2,482,469	\$2,650,054
Administrative Fee (SB2557 Reduction)	4013	F	(\$46,672)	(\$51,663)
Unitary Taxes	4015	F	\$62,824	\$74,857
Supplemental Current Secured Taxes	4017	F	\$40,784	\$63,067
Current Unsecured Taxes	4020	F	\$23,859	\$57,179
Supplemental Current Unsecured Taxes	4027	F	\$2,357	\$2,937
Prior Unsecured Taxes	4040	F	\$3,409	\$4,929
Transient Occupancy Taxes (TOT)	4072	F	\$75,000	\$61,200
Interest	4300	F	\$5,000	\$5,000
HOPTR	4463	F	\$20,705	\$22,397
Federal Grant - AFG	4505	F	\$0	\$28,600
State Grant - VFA	4455	F	\$91,000	\$39,500
Timber Tax	4465	F	\$0	\$0
State Aid for Public Safety (Prop 172)	4472	F	\$36,000	\$32,500
Revenue - State Firefighter Reimbursement	4542	F	\$50,000	\$50,000
Revenue - State Equipment Reimbursement	4543	F	\$5,000	\$5,000
		F		
Charges for Current Services--Ordinance Fees	4679	F	\$500	\$500
Charges for Current Services--CCWD Hydrants	4679	F	\$10,000	\$10,000
Reimbursement by Retiree for Medical Insurance Premium	4712	F	\$23,028	\$26,922
Misc. Revenue	4713	F	\$500	\$500
TRANSFERS FROM TRUST		F	\$15,858	\$15,858
Emergency Reserve		F	\$19,000	\$19,000
SCBA Trust Fund		F		
Apparatus Fund		F		
Building Fund		F		
TOTALS		F	\$2,920,621	\$3,118,337

NOTES ON REVENUE ACCOUNTS:

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

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

AFG grant for fire engine applicable for following fiscal year.

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

EXPENDITURE ACCOUNT SUMMARY: OPERATIONS FUND - FIRE

ACCOUNT DESCRIPTION	No.		Previous Year Adopted Budget 2022-23	BUDGET 2023-24
Salaries/Wages - Permanent	5001.1.001	F	\$1,227,353	\$1,294,096
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	\$101,903	\$176,425
Retirement - PERS	5001.1.050	F	\$170,022	\$198,824
Group Insurance	5001.1.055	F	\$271,500	\$290,770
Safety Clothing	5111.1.111	F	\$11,690	\$51,190
Safety Equipment	5111.1.115	F	\$6,000	\$6,000
Communications - Radios	5111.1.121	F	\$5,760	\$9,560
Communications - Telephone	5111.1.124	F	\$8,000	\$16,000
Food - Fire Line Meals	5111.1.131	F	\$640	\$640
Housekeeping	5111.1.141	F	\$6,800	\$6,800
Insurance - Property/Liability	5111.1.151	F	\$34,418	\$55,160
Insurance - Worker's Compensation	5111.1.153	F	\$57,899	\$92,000
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	\$16,280	\$28,230
Emergency Care	5111.1.211	F	\$1,275	\$1,275
Memberships	5111.1.221	F	\$8,015	\$9,525
Office Expense	5111.1.241	F	\$12,050	\$14,982
Office Expense - Postage	5111.1.243	F	\$1,000	\$1,000
Office Expense - Copies	5111.1.245	F	\$690	\$690
Professional Services	5111.1.271	F	\$33,000	\$33,000
Small Tools/FF Equipment	5111.1.401	F	\$23,000	\$13,000
Small Tools - Hose	5111.1.402	F	\$9,000	\$10,600
Special District Expense	5111.1.411	F	\$18,650	\$20,050
SDE - Health Maintenance	5111.1.412	F	\$14,700	\$44,700
Training	5111.1.422	F	\$12,500	\$12,500
Travel/Education/Training	5111.1.478	F	\$9,000	\$9,000
Transportation Fuel	5111.1.480	F	\$20,000	\$27,700
Utilities-Water/Sewer	5111.1.501	F	\$4,660	\$4,900
Utilities-Electricity	5111.1.504	F	\$5,440	\$12,520
Utilities-Propane	5111.1.505	F	\$10,400	\$14,280
LAFCO Fee	5627.1	F	\$4,370	\$4,928
Structures	5640.1	F	\$271,698	\$263,698
Equipment	5701.1	F	\$327,402	\$92,592
Budgeted Reserve	5703.1	F	-	\$96,607
TOTALS		F	2,920,621	\$3,128,748

Fire Operations

Fiscal Year 2023-24

SALARIES/WAGES - PERMANENT

ACCOUNT 5001.1.001

	Base Salary			Longevity Pay	Retirement Benefit	Medicare	TOTAL
Administrative:							
Fire Chief	\$148,574				\$0	\$2,154	\$150,728
Assistant Chief	\$0				\$0	\$0	\$0
District Secretary	\$87,925			\$10,551	\$3,517	\$1,275	\$103,268
Office Assistant	\$24,186				\$0	\$351	\$24,536
Fire Prevention Officer	\$27,782				\$0	\$403	\$28,185
Line Personnel:	Base Salary	Regular Overtime	Holiday Pay	Longevity Pay	Retirement Benefit	Medicare	
Battalion Chief 1 - Paramedic	\$126,182	\$3,286	\$6,309	\$5,240	\$5,431	\$1,969	\$ 148,417
Battalion Chief 2 - Paramedic	\$126,182	\$3,286	\$6,309	\$5,823	\$5,431	\$1,969	\$149,000
Battalion Chief 3 - EMT	\$106,321	\$2,769	\$5,316		\$0	\$1,659	\$116,065
Captain 1 - EMT	\$100,740	\$2,624	\$5,037	\$4,798	\$4,336	\$1,572	\$119,107
Captain 2 - Paramedic	\$115,851	\$3,017	\$5,793	\$5,517	\$4,986	\$1,808	\$136,972
Captain 3 - Paramedic	\$115,851	\$3,017	\$5,793	\$3,207	\$4,986	\$1,808	\$134,662
Paychex Payroll Service	\$3,500						\$3,500
Relief, Project and Contingency Overtime	\$179,656						\$0 \$179,656
TOTAL	\$1,162,750	\$17,999	\$34,557	\$35,136	\$28,688	\$14,966	\$1,294,096

Unfunded Accrued Liability (UAL)

ACCOUNT 5001.1.049

(UAL Loan Payment by Position/Rate Type)	Safety & Misc.		Safety & Misc.		TOTAL
	CLASSIC UAL	PEPRA UAL	CLASSIC Loan	PEPRA Loan	
UAL Paydown for 2021-22	\$80,000				\$80,000
UAL Interest and Loan Payment					\$0
Fire Chief				\$216	\$216
District Secretary			\$7,216		\$7,216
Battalion Chief			\$35,502	\$216	\$35,718
Captain			\$53,275	\$0	\$53,275
TOTAL	\$80,000	\$0	\$95,993	\$432	\$176,425

RETIREMENT - CalPERS

ACCOUNT 5001.1.050

PERS Rate Plan	Classic		PEPRA		TOTAL
Fire Chief - Safety			\$20,117		\$20,117
District Secretary - Misc.	\$9,946				\$9,946
Office Assistant, Fire Prev Officer	\$0		\$0		\$0
Battalion Chief 1 - Paramedic - Safety	\$32,194		\$0		\$32,194
Battalion Chief 2 - Paramedic - Safety	\$32,327		\$0		\$32,327
Battalion Chief 3 - EMT - Safety	\$0		\$15,491		\$15,491
Captain 1 - EMT - Safety	\$25,843		\$0		\$25,843
Captain 2 - Paramedic - Safety	\$29,720		\$0		\$29,720
Captain 3 - Paramedic - Safety	\$29,192		\$0		\$29,192
Contingency/Out of Class Pay	\$3,994				\$3,994
TOTAL	\$163,217		\$35,607	\$0	\$198,824

Classic Misc. Plan Rate: 10.100% Classic Safety Plan Rate: 22.830%

PEPRA Misc. Plan Rate: 7.470% PEPRA Safety Fire Plan: 13.540%

FIRE OPERATIONS

Fiscal Year 2023-24

EXTRA HIRE**ACCOUNT 5001.1.002**

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

EXTRA HIRE - SPECIAL PURPOSE**ACCOUNT 5001.1.003**

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

NOTES ON ACCOUNT 5001.1.003:

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

ST/TF Firefighter Response**ACCOUNT 5001.1.004**

	Wildland Firefighting Strike Team Response		TOTAL
Firefighters (offset by Revenue Account 4542)	\$50,000		\$50,000 \$0
TOTALS	\$50,000		\$50,000

Volunteer Firefighter Response**ACCOUNT 5001.1.005**

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

FIRE OPERATIONS

Fiscal Year 2023-24

INSURANCE - GROUP HEALTH

ACCOUNT 5001.1.055

	Fire Chief	Assistant Chief	Secretary		TOTAL
Medical	\$26,922	\$0	\$26,922		\$53,844
Vision	\$155		\$155		\$310
Dental	\$1,007		\$1,007		\$2,014
Life	\$120		\$120		\$240
				Volunteers	
Group Accident	\$115			\$3,124	\$3,239
	Batt. Chief (3)	Captains (3)			
Medical	\$83,136	\$106,704			\$189,840
Vision	\$756	\$756			\$1,512
Dental	\$5,220	\$5,220			\$10,440
Life	\$360	\$360			\$720
Group Accident	\$350	\$350			\$700
Retired Personnel (reimbursed by retiree)				\$26,922	\$26,922
Contingency	\$989				\$989
TOTALS	\$119,130	\$113,390	\$28,204	\$30,046	\$290,770

NOTES ON ACCOUNT 5001.1.055:

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

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

Retiree medical insurance payment offset by Revenue Account 4712

FIRE OPERATIONS

Fiscal Year 2023-24

SAFETY CLOTHING**ACCOUNT 5111.1.111**

ACCOUNT 5111.1.111	VOLUNTEERS/PAID STAFF/REPLACEMENT		Interns	TOTAL
	Structure	Wildland		
Coats/Nomex Jackets	\$3,800			\$3,800
Trousers/Nomex Pants	\$2,100			\$2,100
Boots	\$700			\$700
Helmets, Gloves	\$800			\$800
Grant: PPE (CFF)		\$14,000		\$14,000
Grant: Wildland Protective Gear (VFA)		\$25,500		\$25,500
Patches (uniform)	\$100			\$100
Uniform Pants			\$600	\$600
Damage Replacement	\$1,700	\$1,500		\$3,200
Contingencies	\$200	\$190		\$390
TOTALS	\$9,400	\$41,190	\$600	\$51,190

Interns: Uniform pant reimbursement at one each.

SAFETY EQUIPMENT**ACCOUNT 5111.1.115**

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

COMMUNICATIONS - RADIOS**ACCOUNT 5111.1.121**

ACCOUNT 5111.1.121	Purchase	Repairs	Batteries	TOTAL
RADIOS:		\$400		\$400
Mobile/Additional	\$1,500	\$400		\$1,900
Portable		\$300	\$600	\$900
Vehicle Chargers / Headsets		\$200		\$200
REPEATER: Batteries			\$3,800	\$3,800
FIRE PAGERS:	\$1,000	\$580	\$500	\$2,080
Cases	\$100			\$100
Chargers		\$180		\$180
Code 3 Equipment				\$0
Contingency				\$0
TOTALS	\$2,600	\$2,060	\$4,900	\$9,560

FIRE OPERATIONS

COMMUNICATIONS - Telephone

ACCOUNT 5111.1.124

ACCOUNT 5111.1.124	Sta. 1	Sta. 2	Sta. 3	Sta. 4	TOTAL
Telephone Service	\$2,100	\$400	\$1,000	\$400	\$3,900
Internet Access	\$600	\$500	\$500		\$1,600
Website Hosting	\$150		\$100		\$250
Alarm System Monitoring	\$125	\$125			\$250
Equipment Purchase/Repair					\$0
Cellular Phones	\$800		\$800		\$1,600
Cellular Data Lines	\$200		\$200		\$400
Emergency Alert Replacement	\$8,000				\$8,000
TOTALS	\$11,975	\$1,025	\$2,600	\$400	\$16,000

FOOD

ACCOUNT 5111.1.131

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

HOUSEHOLD EXPENSE

ACCOUNT 5111.1.141

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

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)			\$55,160	\$55,160
				\$0
TOTALS		\$0	\$55,160	\$55,160

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

INSURANCE - WORKER'S COMPENSATION

ACCOUNT 5111.1.153

ACCOUNT 5111.1.153	Premium based on Salaries	Premium due to EMOD*	Premium on Overtime	Total
Firefighters - including Fire Chief	\$30,877	\$20,000	\$38,000	\$88,877
Volunteer Firefighters (per capita charge)	\$4,644	\$5,000	\$684	\$10,328
Clerical/Office Staff	\$525	\$100		\$625
Directors	\$120	\$50		\$170
Less Credit Incentive Program Discount	(\$2,893)	(\$2,012)	(\$3,095)	(\$8,000)
Previous Fiscal Year Adjustment / Contingency			\$0	\$0
TOTALS	\$33,273	\$23,138	\$35,589	\$92,000

*Experience Modification Factor

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

FIRE OPERATIONS**FLEET MAINTENANCE - ENGINES**

ACCOUNT 5111.1.181

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

FLEET MAINTENANCE - UTILITIES

ACCOUNT 5111.1.182

ACCOUNT 5111.1.182	U-432 2010 Ford	U-433 2005 Ford	C410 2019 Dodge	U-415 2021 Dodge	TOTAL
Annual Service	\$250	\$250	\$250	\$250	\$1,000
Semi-annual Service	\$100	\$100	\$100	\$100	\$400
	U-430 2010 Ford	S-431 2000 Ford	Batteries/ Tires	Parts and Repairs	
Service	\$250	\$250	\$2,000	\$2,750	\$5,250
Semi-annual Service	\$100	\$100			\$200
Contingency/Emergency			\$1,750	\$1,400	\$3,150
GRAND TOTAL					\$10,000

BUILDING & GROUNDS MAINTENANCE

ACCOUNT 5111.1.201

ACCOUNT 5111.1.201	Station 1	Station 2	Station 3	Station 4	TOTAL
PROJECTS/REPAIRS:					
Facility Maintenance	\$4,000	\$800	\$480	\$500	\$5,780
Sta. 1 Roof Repair	\$8,000				\$8,000
Sta. 1 Bird Netting	\$2,800				\$2,800
Sta. 2 Snow Removal		\$5,000			\$5,000
Sta. 4 LED Lighting Upgrade				\$2,800	\$2,800
HVAC System Replacement	\$5,000				\$5,000
Extinguisher Service/Purchase	\$500	100	\$100	\$100	\$800
Compressor/Fill Station Maint.	\$1,000				\$1,000
Station Generator Maint.	\$1,000	\$950	\$100		\$2,050
Contingencies	\$0	\$0			\$0
TOTALS	\$22,300	\$6,850	\$680	\$3,400	\$28,230

EMERGENCY CARE SUPPLIES

ACCOUNT 5111.1.211

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

FIRE OPERATIONS**PROFESSIONAL MEMBERSHIPS**

ACCOUNT 5111.1.221

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

OFFICE EXPENSE

ACCOUNT 5111.1.241

ACCOUNT 5111.1.241	Website	Computer	Office	TOTAL
General Office Supplies		\$700	\$1,300	\$2,000
Equipment Repair		\$400	\$500	\$900
Streamline Website Maint (3-yr)	\$4,032			\$4,032
e-mail	\$400			\$400
Stationery/Business Cards		\$250	\$2,100	\$2,350
Legal Publications			\$200	\$200
Uniform Fire Code			\$240	\$240
Newspaper: Calaveras Enterprise			\$60	\$60
Camera System			\$2,800	\$2,800
Computer/Printer		\$2,000		\$2,000
TOTALS	\$4,432	\$3,350	\$7,200	\$14,982

OFFICE EXPENSE - POSTAGE

ACCOUNT 5111.1.243

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

OFFICE EXPENSE - COPIES

ACCOUNT 5111.1.245

ACCOUNT 5111.1.245			Maintenance Agreement	TOTAL
Copies			\$690	\$690

PROFESSIONAL SERVICES

ACCOUNT 5111.1.271

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

FIRE OPERATIONS

SMALL TOOLS - FIREFIGHTING EQUIPMENT ACCOUNT 5111.1.401

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

SMALL TOOLS - SPECIAL PURPOSE ACCOUNT 5111.1.402

ACCOUNT 5111.1.402	Operations	Firefighting Structural	Firefighting Wildland	Repairs/ Testing	TOTAL
HOSE:					
5" Hose		\$2,500		\$200	\$2,700
1.75" Hose		\$1,000		\$300	\$1,300
1.5" Hose			\$300	\$300	\$600
1" Hose			\$300	\$200	\$500
RESCUE EQUIPMENT:					\$0
Rescue Rope/Accessories	\$1,000				\$1,000
SCBA					\$0
Masks, Cylinders		\$1,500			\$1,500
Parts		\$500			\$500
Equipment Calibration		\$500			\$500
Annual PM Fill Station		\$1,600			\$1,600
SCBA Test Smoke				\$200	\$200
CONTINGENCIES		\$100		\$100	\$200
TOTALS	\$1,000	\$7,700	\$600	\$1,300	\$10,600

FIRE OPERATIONS**SPECIAL DISTRICT EXPENSE**

ACCOUNT 5111.1.411

ACCOUNT 5111.1.411	Operations	NFIRS Reporting	Public Safety Fire Prevention	TOTAL
Annual Picnic/Dinner	\$2,730			\$2,730
Awards	\$800			\$800
Election Expense	\$4,500			\$4,500
Station Cameras	\$1,400			\$1,400
Amador-Calaveras Group Membership Progra	\$1,650			\$1,650
Educational Materials			\$875	\$875
ParcelQuest			\$1,000	\$1,000
DMV EPN Program	\$550			\$550
Recruitment/Testing/Background Checks	\$3,670			\$3,670
Hydrant Maintenance: Stakes/Paint	\$875			\$875
Software Maintenance		\$2,000		\$2,000
Contingencies				\$0
TOTALS	\$16,175	\$2,000	\$1,875	\$20,050

HEALTH MAINTENANCE - Special District Expense

ACCOUNT 5111.1.412

ACCOUNT 5111.1.412	Operations	Paid Staff	Volunteers	TOTAL
Physicals		\$11,000	\$1,000	\$12,000
Grant: Medical Physicals		\$30,000		\$30,000
Immunizations Program	\$500			\$500
Health & Wellness / Physical Training	\$2,200			\$2,200
TOTALS	\$2,700	\$41,000	\$1,000	\$44,700

TRAINING

ACCOUNT 5111.1.422

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

FIRE OPERATIONS**TRAVEL/EDUCATION/TRAINING**

ACCOUNT 5111.1.478

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

FUEL AND GAS

ACCOUNT 5111.1.480

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

UTILITIES - WATER/SEWER

ACCOUNT 5111.1.501

ACCOUNT 5111.1.501	Station 1	Station 2	Station 3	Station 4	TOTAL
Water / Sewer	\$2,500	\$280	\$280	\$280	\$3,340
Fire System Detector Check Meter	\$600	\$600	\$0	\$0	\$1,200
Wastewater Assessment	\$360	\$0	\$0	\$0	\$360
TOTALS	\$3,460	\$880	\$280	\$280	\$4,900

UTILITIES - ELECTRICAL

ACCOUNT 5111.1.504

ACCOUNT 5111.1.504	Station 1	Station 2	Station 3	Station 4	TOTAL
Electricity	\$10,642	\$125	\$1,628	\$125	\$12,520
TOTALS	\$10,642	\$125	\$1,628	\$125	\$12,520

UTILITIES - PROPANE

ACCOUNT 5111.1.505

ACCOUNT 5111.1.505	Station 1	Station 2	Station 3	Station 4	TOTAL
Propane	\$10,000	\$1,280	\$2,000	\$1,000	\$14,280
TOTALS	\$10,000	\$1,280	\$2,000	\$1,000	\$14,280

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

ACCOUNT 5627	Fee				TOTAL
LAFCO	\$4,928				\$4,928
TOTALS	\$4,928				\$4,928

STRUCTURES**ACCOUNT 5640**

ACCOUNT 5640	New Station 1	Station Improvements		TOTAL
Station 1 Loan Payment	\$211,698			\$211,698
Repair Gutters & Reconfigure Snow Cleats/Stay Contingencies	\$0	\$52,000		\$52,000
TOTALS	\$211,698	\$52,000		\$263,698

EQUIPMENT**ACCOUNT 5701**

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

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

REVENUE ACCOUNT SUMMARY - Engine Paramedic

ACCOUNT DESCRIPTION	REV ACCT		Budgeted 2022-23	Final Budget 2023-24
Special Tax	4077	P	362,883	\$362,578
Special Tax - Sustain ALS within District	4077	S	329,504	\$420,032
TRANSFER FROM EMS/P TRUST			-	\$0
TOTALS		P	692,387	\$782,610

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

EXPENDITURE ACCOUNT SUMMARY - Engine Paramedic Program

ACCOUNT DESCRIPTION	ACCT No.		Final Budget 2022-23	Preliminary Budget 2023-24
Salaries/Wages - Permanent	5001.2.001	P	411,745	\$436,839
UAL Prepayment & Loan	5001.2.049	P	56,226	\$73,276
Retirement	5001.2.050	P	61,749	\$73,755
Group Insurance	5001.2.055	P	98,800	\$113,512
Safety Clothing	5111.2.111	P	2,775	\$2,775
Safety Equipment	5111.2.115	P	1,000	\$1,000
Communications - Radios	5111.2.121	P	1,440	\$1,440
Communications - Telephones	5111.2.124	P	2,000	\$2,000
Food	5111.2.131	P	160	\$160
Housekeeping	5111.2.141	P	1,700	\$1,700
Insurance - Property, Liability	5111.2.151	P	6,884	\$11,032
Insurance - Worker's Comp	5111.2.153	P	11,580	\$23,000
Maintenance - Apparatus	5111.2.181	P	2,900	\$2,900
Building & Grounds Maintenance	5111.2.201	P	4,070	\$6,770
Office Expense - Copier Maintenance	5111.2.245	P	175	\$175
Professional Services	5111.2.271	P	2,200	\$2,200
Special District Expense	5111.2.411	P	1,030	\$1,030
SDE - Health Maintenance	5111.2.412	P	3,300	\$3,300
Training	5111.2.422	P	4,000	\$4,000
Travel/Education/Training	5111.2.478	P	2,700	\$2,700
Fuel	5111.2.480	P	7,200	\$7,200
Utilities - Water/Sewer	5111.2.501	P	1,165	\$1,150
Utilities - Electrical	5111.2.504	P	1,360	\$3,130
Utilities - Propane	5111.2.505	P	2,600	\$3,590
Special Tax Collection Fee	5411.2	P	3,629	\$3,626
Budgeted Reserve	5703.2	P	0	\$ 350
TOTALS		P	692,388	\$782,610

ENGINE PARAMEDIC

Fiscal Year 2023-24

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	\$93,774	\$2,443	\$4,689		\$4,036	\$1,463	\$106,405
Engineer Paramedic 2	\$99,871	\$2,601	\$4,994	\$2,765	\$4,299	\$1,558	\$116,088
Engineer Paramedic 3	\$99,871	\$2,601	\$4,994		\$4,299	\$1,558	\$113,323
Longevity Pay	\$0						\$0
Relief, Project and Contingency Overtime	\$100,000						\$100,000
Paychex Payroll Fee	\$1,023						\$1,023
TOTAL	\$394,539	\$7,645	\$14,677		\$12,634	\$4,580	\$436,839

Unfunded Accrued Liability (UAL)

ACCOUNT 5001.2.049

ACCOUNT 5001.2.049 (UAL Loan Payment by Position/Rate Type)	Safety		Safety		Total
	CLASSIC UAL	PEPRA UAL	CLASSIC Loan	PEPRA UAL	
UAL Paydown for 2021-22	\$20,000				\$20,000
UAL Interest and Paydown Engineer Paramedic			\$53,276	\$0	\$53,276
TOTAL	\$20,000	\$0	\$53,276	\$0	\$73,276

RETIREMENT

ACCOUNT 5001.2.050

ACCOUNT 5001.2.050	PERS Classic		PERS PEPRA			Contingency	Total
Engineer Paramedic 1	\$23,037		\$0				\$23,037
Engineer Paramedic 2	\$25,166		\$0				\$25,166
Engineer Paramedic 3	\$24,534		\$0				\$24,534
PERS - Out of Class Pay	\$1,018						\$1,018
TOTAL	\$73,755	\$0	\$0		\$0	\$0	\$73,755

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

GROUP HEALTH INSURANCE

ACCOUNT 5001.2.055

ACCOUNT 5001.2.055	Paramedics (3)						Total
Medical	\$106,704						\$106,704
Vision	\$756						\$756
Dental	\$5,220						\$5,220
Life	\$360						\$360
Group Accident	\$472						\$472
TOTAL	\$113,512	\$0	\$0		\$0	\$0	\$113,512

ENGINE PARAMEDIC PROGRAM**SAFETY CLOTHING**

ACCOUNT 5111.2.111

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

SAFETY EQUIPMENT

ACCOUNT 5111.2.115

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

COMMUNICATIONS - RADIOS

ACCOUNT 5111.2.121

ACCOUNT 5111.2.121	Purchase	Repairs	Total
RADIOS:			
Mobile UHF / Portable Radio	\$500	\$550	\$1,050
Accessories	\$100	\$200	\$300
Sta. 1 Emergency Alert Replacement	\$8,000		\$8,000
Contingencies	\$40	\$50	\$90
TOTALS	\$8,640	\$800	\$1,440

COMMUNICATIONS - Telephone

ACCOUNT 5111.2.124

ACCOUNT 5111.2.124		Telephone	Total
Telephone Service		\$1,000	\$1,000
Cellular Phone Service		\$1,000	\$1,000
TOTALS	\$0	\$2,000	\$2,000

ENGINE PARAMEDIC PROGRAM**FOOD**

ACCOUNT 5111.2.131

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

HOUSEHOLD EXPENSE

ACCOUNT 5111.2.141

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

INSURANCE - PROPERTY, LIABILITY

ACCOUNT 5111.2.151

ACCOUNT 5111.2.151		Insurance	TOTAL
Annual Premium - Fire Agencies Insurance Risk Authority (FAIRA) (JPA of Fire Districts Association of California)		\$11,032	\$11,032

INSURANCE - WORKERS' COMPENSATION

ACCOUNT 5111.2.153

ACCOUNT 5111.2.153	based on Salaries	Premium due to EMOD*		Premium on Overtime	TOTAL
Annual Premium	\$9,544	\$5,000		\$10,356	\$24,900
Less Credit Incentive Program Discount	(\$750)	(\$400)		(\$750)	(\$1,900)
TOTAL	\$8,794	\$4,600		\$9,606	\$23,000

*Experience Modification Factor

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

MAINTENANCE - Apparatus

ACCOUNT 5111.2.181

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

**EBBETTS PASS FIRE DISTRICT
ENGINE PARAMEDIC PROGRAM**

BUILDING & GROUNDS MAINTENANCE

ACCOUNT 5111.2.201

ACCOUNT 5111.2.201	Sta. 1	Sta. 2	Sta. 3	Sta. 4	TOTAL
Projects/Repairs	\$3,070	\$1,000	\$1,000	\$1,000	\$4,070
Sta. 1 Roof Repair	\$2,000				\$2,000
Sta. 1 Bird Nesting	\$700				\$700
Contingencies					\$0
TOTAL	\$5,770	\$1,000	\$1,000	\$1,000	\$6,770

OFFICE EXPENSE - COPIES

ACCOUNT 5111.2.245

ACCOUNT 5111.2.245				Maintenance Agreement	TOTAL
Copier				\$175	\$175
TOTAL				\$175	\$175

PROFESSIONAL SERVICES

ACCOUNT 5111.2.271

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

SPECIAL DISTRICT EXPENSE

ACCOUNT 5111.2.411

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

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

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

TRAINING**ACCOUNT 5111.2.422**

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

TRAVEL/EDUCATION/TRAINING**ACCOUNT 5111.2.478**

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

FUEL**ACCOUNT 5111.2.480**

ACCOUNT 5111.2.480	Diesel			TOTAL
E-435	\$7,200			\$7,200
TOTALS	\$7,200			\$7,200

ENGINE PARAMEDIC PROGRAM

UTILITIES - WATER/SEWER

ACCOUNT 5111.2.501

ACCOUNT 5111.2.501	Sta. 1	Sta. 2	Sta. 3	Sta. 4	TOTAL
Water / Sewer	\$700	\$50	\$100	\$50	\$900
Fire System Detector Check Meter	\$75	\$75	\$0	\$0	\$150
Wastewater Assessment	\$100	\$0	\$0	\$0	\$100
TOTALS	\$875	\$125	\$100	\$50	\$1,150

UTILITIES - ELECTRICAL

ACCOUNT 5111.2.504

ACCOUNT 5111.2.504	Sta. 1	Sta. 2	Sta. 3	Sta. 4	TOTAL
Electricity	\$2,661	\$31	\$407	\$31	\$3,130
TOTALS	\$2,661	\$31	\$407	\$31	\$3,130

UTILITIES - PROPANE

ACCOUNT 5111.2.505

ACCOUNT 5111.2.505	Sta. 1	Sta. 2	Sta. 3	Sta. 4	TOTAL
Propane	\$2,000	\$300	\$990	\$300	\$3,590
TOTALS	\$2,000	\$300	\$990	\$300	\$3,590

SPECIAL DISTRICT EXPENSE

Special Tax Handling Fee

ACCOUNT **5411P**

	Fee		TOTAL
County Auditor			\$0
Special Tax Handling Fee (1%)	\$3,626		\$3,626
			\$0
TOTALS	\$3,626	\$0	\$3,626

REVENUE ACCOUNT SUMMARY - Ambulance Transport

ACCOUNT DESCRIPTION	REVENUE ACCOUNT	Budgeted Revenue 2022-23	Final Budget 2023-24
Special Tax	4077	A 830,503	\$829,798
EMS Transport Revenue	4660	A 770,000	\$770,000
Other Programs - State (GEMT)	4479	A 103,000	\$103,000
Federal Grant - AFG	4505	A	\$28,600
State Other Aid (IGT)	4580	A 200,000	\$700,000
Grant (AFG) - CPR Comp Tool (2023-24)	4505	A 32,685	\$0
Special Tax - Sustain ALS within District	4077	S 1,115,718	\$1,079,940
TRANSFER FROM Sta. 3 A TRUST		-	\$139,536
TOTALS		A \$3,051,906	\$3,650,874

EXPENDITURE ACCOUNT SUMMARY - Ambulance Transport

ACCOUNT DESCRIPTION	ACCT No.	Budgeted 2022-23	Final Budget 2023-24
Salaries/Wages - Permanent	5001.3.001	A 1,599,163	\$1,698,246
UAL Prepayment & Loan	5001.3.049	A 96,216	\$190,821
Retirement	5001.3.050	A 185,670	\$208,200
Group Insurance	5001.3.055	A 401,728	\$478,632
Safety Clothing	5111.3.111	A 13,860	\$13,860
Safety Equipment	5111.3.115	A 5,750	\$2,250
Communications - Radios	5111.3.121	A 4,200	\$4,200
Communications - Telephones	5111.3.124	A 10,000	\$10,000
Food	5111.3.131	A 800	\$800
Housekeeping	5111.3.141	A 8,500	\$8,500
Insurance - Property, Liability	5111.3.151	A 27,535	\$44,128
Insurance - Worker's Comp	5111.3.153	A 46,319	\$115,000
Maintenance - Ambulances	5111.3.183	A 31,250	\$31,250
Building & Grounds Maintenance	5111.3.201	A 20,350	\$40,150
Emergency Care	5111.3.211	A 43,080	\$43,080
Professional Memberships	5111.3.221	A 150	\$150
Office Expense	5111.3.241	A 4,800	\$10,031
Office Expense - Copies	5111.3.245	A 860	\$860
Professional Services	5111.3.271	A 69,934	\$79,018
Small Tools - ALS	5111.3.401	A 7,050	\$9,350
Special District Expense	5111.3.411	A 10,450	\$10,450
SDE - Health Maintenance	5111.3.412	A 23,100	\$33,100
SDE - Admin. Fee / GEMT Admin Fee	5111.3.413	A 3,800	\$3,800
Training	5111.3.422	A 12,000	\$12,000
Travel/Education/Training	5111.3.478	A 4,500	\$4,500
Fuel	5111.3.480	A 22,000	\$32,000
Utilities-Water/Sewer	5111.3.501	A 5,815	\$5,700
Utilities-Electricity	5111.3.504	A 6,800	\$15,650
Utilities-Propane	5111.3.505	A 13,000	\$18,850
Special Tax Handling Fee	5411.3	A 22,757	\$23,298
Refund Overpayment	5612.3	A 13,000	\$13,000
Structures	5640.3	A 0	\$0
Equipment	5701.3	A 314,000	\$490,000
Budgeted Reserve	5703.3	A 23,470	\$ 0
TOTALS		A 3,051,907	\$3,650,874

Ambulance Transport

Fiscal Year 2023-24

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	\$79,014	\$2,058	\$3,951		\$0	\$1,233	\$86,256
Engineer Medic/EMT 2	\$86,845	\$2,262	\$4,342	\$8,817	\$3,738	\$1,355	\$107,359
Engineer Medic/EMT 3	\$86,845	\$2,262	\$4,342	\$9,925	\$3,738	\$1,355	\$108,467
Medic/EMT 1	\$73,550	\$1,916	\$3,678		\$3,166	\$1,148	\$83,457
Medic/EMT 2	\$86,096	\$2,242	\$4,305		\$3,706	\$1,343	\$97,692
Medic/EMT 3	\$74,866	\$1,950	\$3,743		\$0	\$1,168	\$81,727
Medic/EMT 4	\$72,545	\$1,889	\$3,627		\$0	\$1,132	\$79,193
Medic/EMT 5	\$78,333	\$2,040	\$3,917		\$0	\$1,222	\$85,512
Medic/EMT 6	\$75,904	\$1,977	\$3,795		\$0	\$1,184	\$82,860
Medic/EMT 7	\$75,904	\$1,977	\$3,795		\$0	\$1,184	\$82,860
Medic/EMT 8	\$75,904	\$1,977	\$3,795		\$0	\$1,184	\$82,860
Medic/EMT 9	\$75,904	\$1,977	\$3,795		\$0	\$1,184	\$82,860
Medic/EMT 10	\$75,904	\$1,977	\$3,795		\$0	\$1,184	\$82,860
Medic/EMT 11	\$66,003	\$1,719	\$3,300		\$0	\$1,030	\$72,052
Medic/EMT 12	\$75,904	\$1,977	\$3,795		\$0	\$1,184	\$82,860
Longevity Pay							\$0
Relief, Project and Contingency Overtime	\$392,000					\$3,300	\$395,300
Paychex Payroll Fee	\$4,000					\$69	\$4,069
TOTAL	\$1,555,521	\$30,200	\$57,975	\$18,742	\$14,347	\$21,461	\$1,698,246

RETIREMENT

ACCOUNT 5001.3.050

ACCOUNT 5001.3.050	PERS Classic	PERS PEPRA	Contingency	Total
Engineer Medic/EMT 1	\$0	\$11,512		\$11,512
Engineer Medic/EMT 2	\$23,347	\$0		\$23,347
Engineer Medic/EMT 3	\$23,600	\$0		\$23,600
Medic/EMT 1	\$0	\$10,716		\$10,716
Medic/EMT 2	\$21,150	\$0		\$21,150
Medic/EMT 3	\$18,392	\$0		\$18,392
Medic/EMT 4	\$0	\$10,569		\$10,569
Medic/EMT 5	\$0	\$11,413		\$11,413
Medic/EMT 6	\$0	\$11,059		\$11,059
Medic/EMT 7	\$0	\$11,059		\$11,059
Medic/EMT 8	\$0	\$11,059		\$11,059
Medic/EMT 9	\$0	\$11,059		\$11,059
Medic/EMT 10	\$0	\$11,059		\$11,059
Medic/EMT 11	\$0	\$9,616		\$9,616
Medic/EMT 12	\$0	\$11,059		\$11,059
PERS - Out of Class Pay	\$1,530	\$0		\$1,530
TOTAL	\$88,020	\$120,180	\$0	\$208,200

Classic Safety Plan Rate: 22.830% PEPRA Safety Fire Plan: 13.540%

Ambulance Transport

FY 2023-24

Unfunded Accrued Liability (UAL)

ACCOUNT 5001.3.049

ACCOUNT 5001.3.049 (UAL and Loan Payment by Position/Rate Type)	Safety		Safety		Total
	CLASSIC UAL	PEPRA UAL	CLASSIC Loan	PEPRA Loan	
UAL Paydown for 2021-22	\$100,000				\$100,000
UAL Interest Prepayment and Paydown					\$0
Paramedic/EMT Loan Repayment			\$88,821	\$2,000	\$90,821
TOTAL	\$100,000	\$0	\$88,821	\$2,000	\$190,821

GROUP HEALTH INSURANCE

ACCOUNT 5001.3.055

ACCOUNT 5001.3.055	Medical Premium	Dental Premium	Vision Premium	Life Premium	Group Accident	Total
Engineer Medic/EMT 1	\$24,078	\$516	\$80	\$120	\$200	\$24,994
Engineer Medic/EMT 2	\$26,922	\$1,008	\$156	\$120	\$200	\$28,406
Engineer Medic/EMT 3	\$26,922	\$1,008	\$156	\$120	\$200	\$28,406
Medic/EMT 1	\$35,568	\$1,740	\$252	\$120	\$200	\$37,880
Medic/EMT 2	\$12,834	\$516	\$80	\$120	\$200	\$13,750
Medic/EMT 3	\$35,568	\$1,740	\$252	\$120	\$200	\$37,880
Medic/EMT 4	\$26,922	\$1,008	\$156	\$120	\$200	\$28,406
Medic/EMT 5	\$35,568	\$1,740	\$252	\$120	\$200	\$37,880
Medic/EMT 6	\$35,568	\$1,740	\$252	\$120	\$200	\$37,880
Medic/EMT 7	\$35,568	\$1,740	\$252	\$120	\$200	\$37,880
Medic/EMT 8	\$35,568	\$1,740	\$252	\$120	\$200	\$37,880
Medic/EMT 9	\$35,568	\$1,740	\$252	\$120	\$200	\$37,880
Medic/EMT 10	\$35,568	\$1,740	\$252	\$120	\$200	\$37,880
Medic/EMT 11	\$12,834	\$516	\$80	\$120	\$200	\$13,750
Medic/EMT 12	\$35,568	\$1,740	\$252	\$120	\$200	\$37,880
TOTAL	\$450,624	\$20,232	\$2,976	\$1,800	\$3,000	\$478,632

Ambulance Transport

FY 2023-24

SAFETY CLOTHING

ACCOUNT 5111.3.111

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

SAFETY EQUIPMENT

ACCOUNT 5111.3.115

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

COMMUNICATIONS - RADIOS

ACCOUNT 5111.3.121

ACCOUNT 5111.3.124	Purchase	Batteries	Repairs	Total
RADIOS: Mobile UHF Radio			\$500	\$500
Base Station Radio			\$500	\$500
Portable		\$500	\$600	\$1,100
Headsets / Accessories	\$300		\$600	\$900
PAGERS and accessories	\$500			\$500
Code 3 Equipment Contingencies			\$700	\$700
TOTALS	\$800	\$500	\$2,900	\$4,200

Ambulance Transport**FY 2023-24****COMMUNICATIONS - Telephone****ACCOUNT 5111.3.124**

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

FOOD**ACCOUNT 5111.3.131**

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

HOUSEHOLD EXPENSE**ACCOUNT 5111.3.141**

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

INSURANCE - PROPERTY, LIABILITY**ACCOUNT 5111.3.151**

ACCOUNT 5111.3.151	Insurance	TOTAL
Annual Premium - Fire Agencies Insurance Risk Authority (FAIRA) (JPA of Fire Districts Association of California)	\$44,128	\$44,128

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	\$53,725	\$35,998	\$31,657	\$121,380
Less Credit Incentive Program Discount	(\$3,400)	(\$480)	(\$2,500)	(\$6,380)
TOTAL	\$50,325	\$35,518	\$29,157	\$115,000

*Experience Modification Factor

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

Ambulance Transport

FY 2023-24

MAINTENANCE - TRANSPORT UNITS

ACCOUNT 5111.3.183

ACCOUNT 5111.3.183	M 437	M 433	M 431/2 2008 Ford	M-435 2012 F450 Amb	TOTAL
Annual & Semi-Annual Service	\$300			\$1,000	\$1,300
Parts and Repairs	\$5,000	\$2,700		\$6,000	\$13,700
Service	\$500	\$3,000		\$500	\$4,000
Tires	\$1,200	\$500	\$500	\$1,500	\$3,700
Contingency/Emergency	\$3,000	\$2,000	\$2,000	\$1,550	\$8,550
TOTALS	\$10,000	\$8,200	\$2,500	\$10,550	\$31,250

BUILDING & GROUNDS MAINTENANCE

ACCOUNT 5111.3.201

ACCOUNT 5111.3.201	Sta. 1	Sta. 2	Sta. 3	Sta. 4	TOTAL
Projects/Repairs	\$13,000	\$2,000	\$5,000	\$350	\$20,350
Sta. 1 Roof Repair	\$10,000				\$10,000
Sta. 1 Bird Neeting	\$3,500				\$3,500
Sta. 3 Generator Replacement Installation			\$2,800		\$2,800
Landing Zone Pavement Repair		\$3,500			\$3,500
Contingencies					\$0
TOTALS	\$26,500	\$5,500	\$7,800	\$350	\$40,150

EMERGENCY CARE SUPPLIES

ACCOUNT 5111.3.211

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

*includes infectious control, disposable and IV supplies.

PROFESSIONAL MEMBERSHIPS

ACCOUNT 5111.3.221

ACCOUNT 5111.3.221	Station 3	TOTAL
CFCA: EMS Section	\$150	\$150
Contingencies	\$0	\$0
TOTALS	\$150	\$150

Ambulance Transport

FY 2023-24

OFFICE EXPENSE

ACCOUNT 5111.3.241

ACCOUNT 5111.3.241	Office	Supplies	Purchase	TOTAL
Misc. Office Supplies, Toner/Developer		\$500		\$500
Streamline Website Maint (3-yr)	\$4,032			\$4,032
Camera System	\$2,800			\$2,800
Requisitions / Business Cards	\$300	\$300		\$600
EQUIPMENT: Laptop Computer / Printer/Fax			\$1,000	\$1,000
Information Management: Software			\$99	\$99
Contingencies	\$500	\$500		\$1,000
TOTALS	\$7,632	\$1,300	\$1,099	\$10,031

OFFICE EXPENSE - Copies

ACCOUNT 5111.3.245

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

PROFESSIONAL SERVICES

ACCOUNT 5111.3.271

ACCOUNT 5111.3.271	Audit	Ambulance	TOTAL
IGT Consultation		\$10,000	\$10,000
MVEMSA Annual Emergency Transport Fee (add'l 2,072 due to 22-23 late billings)		\$6,216	\$6,216
EMS Dispatch Fee--Calaveras Co Sheriff's Office (add'l 7,012 due to 22-23 late billings)		\$31,012	\$31,012
Transport Billing Service		\$29,790	\$29,790
Audit	\$2,000		\$2,000
TOTAL	\$2,000	\$77,018	\$79,018

SMALL TOOLS / ALS EQUIPMENT

ACCOUNT 5111.3.401

ACCOUNT 5111.3.401	Preventative Maintenance	Maintenance	Batteries/Chargers	TOTAL
Monitor/Defibrillator	\$1,800	\$1,200	\$950	\$3,950
Suction Units		\$100	\$25	\$125
Pulse Oximeters, Layrngoscopes		\$50	\$25	\$75
Gurney Maintenance		\$1,000	\$750	\$1,750
Testing Calibration		\$1,300		\$1,300
Medical Boxes/Cases/Bags	\$350	\$250		\$600
Contingencies	\$500	\$1,050		\$1,550
TOTALS	\$2,650	\$4,950	\$1,750	\$9,350

Ambulance Transport

FY 2023-24

SPECIAL DISTRICT EXPENSE

ACCOUNT 5111.3.411

ACCOUNT 5111.3.411	Award Recognition	Recruitment Process	Transport	TOTAL
Recruitment/Testing		\$500		\$500
Background Checks		\$500		\$500
Amador-Calaveras Group Membership Program		\$1,650		\$1,650
DMV EPN Program			\$400	\$400
Awards, Award Dinner	\$300			\$300
ePCR Software Subscription			\$4,000	\$4,000
Emergency Reporting System			\$450	\$450
Medical Waste Disposal			\$2,400	\$2,400
Contingencies	\$250			\$250
TOTALS	\$550	\$2,650	\$7,250	\$10,450

HEALTH MAINTENANCE - SPECIAL DIST. EXPENSE

ACCOUNT 5111.3.412

ACCOUNT 5111.3.411	Employees	Purchase		TOTAL
Physicals	\$10,000			\$10,000
Grant: Medical Physicals	\$10,000			\$10,000
Immunization Baseline	\$10,000			\$10,000
Health & Wellness / Physical Training		\$3,100		\$3,100
TOTALS	\$30,000	\$3,100	\$0	\$33,100

SPECIAL DISTRICT EXPENSE

ACCOUNT 5111.3.413

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

NOTE ON ACCOUNT 5413A:

Actual expenses only to be applied for any administrative costs.

TRAINING

ACCOUNT 5111.3.422

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

Ambulance Transport

FY 2023-24

TRAVEL/EDUCATION/TRAINING

ACCOUNT 5111.3.478

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

FUEL

ACCOUNT 5111.3.480

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

UTILITIES - WATER/SEWER

ACCOUNT 5111.3.501

ACCOUNT 5111.3.501	Sta. 1	Sta. 2	Sta. 3	Sta. 4	TOTAL
Water	\$3,800	\$500	\$1,100	\$300	\$0 \$5,700
TOTALS	\$3,800	\$500	\$1,100	\$300	\$5,700

UTILITIES - ELECTRICAL

ACCOUNT 5111.3.504

ACCOUNT 5111.3.504	Sta. 1	Sta. 2	Sta. 3	Sta. 4	TOTAL
Electricity	\$13,302	\$157	\$2,034	\$157	\$0 \$15,650
TOTALS	\$13,302	\$157	\$2,034	\$157	\$15,650

UTILITIES - PROPANE

ACCOUNT 5111.3.505

ACCOUNT 5111.3.505	Sta. 1	Sta. 2	Sta. 3	Sta. 4	TOTAL
Propane	\$8,000	\$4,000	\$5,850	\$1,000	\$18,850
TOTALS	\$8,000	\$4,000	\$5,850	\$1,000	\$18,850

Ambulance Transport

FY 2023-24

SPECIAL DISTRICT EXPENSE

Special Tax Handling Fee

ACCOUNT 5411 A

	Fee (A)	Fee (S)	TOTAL
County Auditor			
Special Tax Handling Fee (1%)	\$8,298		\$8,298
Special Tax Handling Fee (1%)		\$15,000	\$15,000
TOTAL	\$8,298	\$15,000	\$23,298

Refunds

ACCOUNT 5612 A

	Transport Overpayments	GEMT QAF	TOTAL
Refund Overpayment	\$5,000		\$5,000
Refund		\$8,000	\$8,000
TOTAL	\$5,000	\$8,000	\$13,000

STRUCTURES

ACCOUNT 5640 A

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

EQUIPMENT

ACCOUNT 5701 A

	Vehicle	Equipment	Station	TOTAL
Ambulance Remount	\$200,000			\$200,000
Ambulance Contingencies	\$290,000 (IGT)			\$290,000
		\$0	\$0	\$0
TOTALS	\$490,000	\$0	\$0	\$490,000

Appropriations (Gann) Limit Calculations Ebbetts Pass Fire District 2023-24

Previous Year (2022-23) Appropriations Limit	\$3,525,715
Adjustment Factor ($-0.23+100/100$)($4.44+100/100$) [population factor times inflation factor]	1.04200
Calculated 2023-24 Appropriations Limit	\$3,673,788
Plus increase amount allowed by Measure A May 2019	\$1,499,972
TOTAL 2023-24 Appropriations Limit	\$5,173,760

2023-24 Estimated Appropriations Subject to Limitation

Estimated Proceeds of Taxes

Property Taxes-Current Secured	4010	\$2,598,391
Unitary Tax	4015	\$74,857
Supplemental Taxes - Current Secured	4017	\$63,067
Property Taxes - Current Unsecured	4020	\$57,179
Supplemental Taxes-Current Unsecured	4027	\$2,937
Prior Year Taxes	4040	\$4,929
Transient Occupancy Taxes (TOT)	4072	\$61,200
State Aid Public Safety (Prop 172)	4472	\$32,500
Special Tax - Paramedic Engine	4077P	\$362,578
Special Tax - Station 3 Ambulance	4077A	\$829,798
Special Tax - Supplement ALS Programs	4077S	\$1,499,972

Total Estimated Proceeds of Taxes \$5,587,408

2023-24 Estimated Excluded Expenditures

Court-Ordered Mandates

:FLSA -Regular Overtime	\$55,844
:FLSA -Overtime	\$146,667
:	

Federal Mandates:

:Worker's Comp - SDRMA	\$230,000
:Medicare	\$41,007
:	

Qualified Capital Outlays

: Ambulance	\$260,000
: Fire engine - year 3	\$92,592
: Ambulance Remount	\$200,000

Qualified Debt Service

: Station 1 Loan Payment	\$211,698
: CalPERS Unfunded Accrued Liability	\$440,522

Less Total Excludable Estimated Expenditures (\$1,678,330)

Appropriations Subject to Limitation \$3,909,078

Current Year Appropriations Limit \$5,173,760

Over/(Under) Limit (\$1,264,682)

2023-24 Estimated Excluded Expenditures Worksheet

Overtime Estimate

440,000 divided by 3 =

146,667

Qualified Capital Outlays

Estimated: FY Paid

1)

5701A - Ambulance

\$290,000

5701A - Ambulance Remount

\$200,000

490,000

0

2)

5701F - 2022 Fire Engine

Lease Purchase Payment

\$92,592

TOTAL

\$92,592