Ebbetts Pass Fire District

BOARD OF DIRECTORS
NOTICE OF REGULAR MEETING

9:00 A.M. Tuesday, August 18, 2026
1037 Blagen Road, Arnold

Members of the public may participate in the meeting in person or by utilizing Zoom Meetings.
TO JOIN THE MEETING: Click here to join the video meeting.
Zoom.us Meeting ID: Meeting ID815 2021 3881 Passcode: 306559

MEMBERS OF THE BOARD
Jon Vattuone, President Denny Clemens, Secretary
Mike Barr Jon Dashner J. Scott McKinney

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

AGENDA

1. **Call to Order, Flag Salute, Roll Call**

2. **Public Appearances/Comment**: The Board will hear public comment on any agendized or non-agendized item. The Board may discuss public comment but may not take action.

3. **Consent Items**: Board action limited to discussion and approval of:
   - 3.1. Minutes: 7/21/26
   - 3.2. Acceptance of the June 2026 Checks Listings and Authorize to File for Audit
   - 3.3. Acceptance of the July 2026 Checks Listings and Authorize to File for Audit

4. **Committee Reports:** The Board will discuss the status of the following matters. The Board may take action on recommendations and/or give direction to staff or committee members related to follow-up on specific matters addressed by the committee.
   - 4.1. **Finance Committee** (Directors Clemens & Vattuone)
     - 4.1.1. **Ebbetts Pass Fire District:** Fiscal Year 2026/27 Proposed Final Budget
   - 4.2. **Personnel/Safety Committee** (Directors Barr & Clemens)
   - 4.3. **Fire Prevention Committee** (Directors McKinney & Vattuone)
   - 4.4. **Apparatus/Equipment Committee** (Directors Clemens & McKinney)
   - 4.5. **Sta. 3 Construction Committee** (Directors Barr / Alternate Clemens)

5. **Scheduled Items**: The Board will discuss and take action on the specific items listed below.
   - 5.1. **California Public Employees Retirement System:** CalPERS Posts 14.8% Preliminary Investment Return for Fiscal Year 2025-26
   - 5.2. **Calaveras County – Proposed Funding Reduction to Local Fire Districts:** Update on Local Fire Districts reduced funding received from Calaveras County.

5.3. **Request for Qualifications proposals to conduct geotechnical services:** Review and possible action to select a geological firm to conduct a geotechnical survey of properties APN: 034-069-008-000 and 034-010-010-000. District project management consultant Capital Program Management to provide overview, evaluations, and possible recommendations.

5.4 **Ebbetts Pass Fire District – Policy 6319: Personnel – Position Description: Paid Battalion Chief:** 2026 Draft – Begin 30 Day Review

5.4. **Forest Meadows Community Syndication Fund, LLC:** Letter of intent to invest – Forest Meadows Golf Course.

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
Andrea Ramirez, Secretary

Ebbetts Pass Fire District

MINUTES
Board of Directors
July 21, 2026

SUBJECT TO APPROVAL

1. The meeting was called to order at 9:00 A.M. with additional accommodation for the public through the use of Zoom Meetings. Board President Jon Vattuone called the meeting to order and the Pledge of Allegiance was recited.

   Directors present: Denny Clemens, Jon Dashner, Scott McKinney, Jon Vattuone
   Directors absent: Michael Barr

   District personnel present: Fire Chief Mike Johnson, Cheryl Howard, Andrea Ramirez, James Crabtree, Nick Landuyt, Rodney Rodr, Glenn Verkerk, Alex Baker, Sean Bitner, Eric Griffiths, Joe Peter

   Public present:

   Others present via Zoom: Erin Felby

2. **PUBLIC APPEARANCES/COMMENT** – None

3. **CONSENT ITEMS**
   Mr. McKinney made a motion to accept Consent Items 3.1. and 3.2. Mr. Clemens seconded; motion passed 4-0-1 (AYES: Clemens, Dashner, McKinney, Vattuone Absent: Barr).

4. **COMMITTEE REPORTS**
   4.1. Finance Committee (Directors Clemens & Vattuone)
   Chief Johnson reviewed the financial information.

   4.2. Personnel/Safety Committee (Directors Clemens & Barr)
   Chief Johnson reported, no new injuries and a couple of applications have come in for the open Firefighter-Paramedic position. The Fire Prevention Officer position was offered to Jim Mckeon and he has accepted the position.

   4.3. Fire Prevention Committee (Directors McKinney & Vattuone)
   Chief Johnson explained Josilyn Layton has been discovering how neighboring counties handle their short-term vacation rental inspections.

   4.4. Apparatus/Equipment Committee (Directors McKinney & Clemens)
   Chief Johnson stated at the end of July a handful of our staff will be attending a final overview/review of our fire engine in Wisconsin.

   4.5. Station 3 Construction Committee (Directors Barr & Alternate Clemens)
   Chief Johnson explained this topic will be discussed later during the meeting.

5. Scheduled Items

5.1. Fire Agencies Insurance Risk Authority
Chief Johnson presented the 2026-27 annual insurance premium coverage for buildings and fleet for the District.

5.2 County of Calaveras Elections Department
Chief Johnson reminded Mr. McKinney and Mr. Clemens about the upcoming election for their positions and the deadline for registering is August 7, 2026.

5.3. Special District Risk Management Authority
Chief Johnson gave an update about the workers' compensation premium for the current fiscal year and stated this has gone up from last year and may continue to do so for various reasons over the coming years.

5.4. Policy 6319: Personnel-Position Description: Paid Battalion Chief:
Chief Johnson requested the item be tabled until next meeting August 18, 2026.

5.4. Intra-Account Budget Transfer-End of Fiscal Year 2025-26
Chief Johnson presented the draft intra-account worksheet to the Board noting that the District remains within their budgeted amount for the Fiscal Year 2025-26. Mr. McKinney made a motion to approve Intra-Account Budget Transfer as presented. Mr. McKinney seconded; motion passed 4-0-1
(AYES:Clemens,Dashner,McKinney, Vattuone; ABSENT: Barr).

5.5. California Public Employees' Retirement System:
Chief Johnson briefly explained two investment strategies to the Board of Directors. Chief Johnson suggested depositing $740,000 which is equivalent to one year's CalPERS pension current contribution. Mr. Clemens questioned whether it is an option to select both strategies. Chief Johnson assured him that is an option. Mr. Clemens made a motion to deposit $370,000 in Strategy 1 and $370,000 in Strategy 2. Mr. Dashner seconded; motion passed 4-0-1 (AYES: Clemens, Dashner, McKinney, Vattuone; ABSENT: Barr).

5.5.1 Resolution No. 2026-7: California Public Employee's Retirement System
Mr. Clemens made a motion to adopt Resolution No. 2026-7. Mr. McKinney seconded; motion passed 4-0-1 (AYES: Clemens, Dashner, McKinney, Vattuone; ABSENT: Barr).

5.6. New Station 3 updates:
Chief Johnson examined the rough draft estimate from Capital Project Management for Station 3., The District had not anticipated the excessive excavation work and subsequent costs for the building and is looking at other options to fulfill a new Station 3 more within our budget.

5.7 Federal Emergency Management Agency: Amendment to the Denial Grant
Chief Johnson clarified the steps that have been taken to receive and maintain this grant to help pay for the fire engine. Chief Johnson is hopeful that the denial will be reconsidered after reaching out to multiple individuals for assistance in the matter.6. **REPORTS**

6.1. Administrative Report
Chief Johnson reported that Calaveras County Board of Supervisors presented a preliminary budget with a reduction to all the Calaveras County fire districts revenue allocations for Proposition 172 and Transient Occupancy Tax for the fiscal year 2026-27.

6.2. Legislative Report
Assembly Bill 1383 is proposed to create a new tier for PEPRA employees, California Special Districts Association is opposing the bill.

6.3. Administrative - EMS

Chief Johnson noted that we are in compliance with Mountain Counties EMS Agency data exchange.

7. **COMMENTS, QUESTIONS, CONSIDERATIONS**

7.1. Board Members
Mr. Clemens stated that there are some upcoming challenges in the future.
Mr. Dashner gave a special thank you to the staff for his personal transport and professionalism the staff showed during his time of need.

7.2. Firefighters Association
Glenn Verkerk reported a gross of $8,000 from the beer booth over 4th of July weekend. Alex Baker reported the Firefighter Association's raffle donations are approximately $67,000.

7.3. Employees' Group
Glenn Verkerk advised the Board that there has been a good transition with the newly elected President, Vice President, and Secretary.

7.4. Public Comments
None.

8. **ADJOURNMENT**
Mr. Vattuone made a motion to adjourn. Mr. Clemens seconded; motion passed 4-0-1 (AYES: Clemens, Dashner, McKinney, Vattuone; ABSENT: Vattuone). 10:10 A.M.

Respectfully submitted,

Andrea Ramirez
District Secretary

County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 6/30/2026

Fund 2290 Ebbetts Pass Fire

Object Code	Object Description		Balance
Assets			
1006	Cash in Treasury	22900000	7,125,271.08
1007	Outstanding Checks	22900000	(68,366.16)
1016	Imprest Cash	22900000	17,575.37
Total Assets			$7,074,480.29
Liabilities			
2009	Sales Tax Payable	22900010	(12.00)
2091	Accts Payable - Staledated Cks	22900010	4,614.29
Total Liabilities			$4,602.29
Fund Balance			
3002	Fund Bal Unreserv/Undesign	22900000	6,857,316.25
3043	Reserve for Imprest Cash	22900000	17,575.37
Total Fund Balance			$6,874,891.62
Year-to-Date Revenues			$8,036,701.83
Year-to-Date Expenditures			$7,841,715.45
Year-to-Date Transfers In			$0.00
Year-to-Date Transfers Out			$0.00
Year-to-Date Clearing Accounts			$0.00
Total Fund Equity			$7,069,878.00
Total Liabilities and Fund Equity			$7,074,480.29

County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 6/30/2026

Fund 2295 Ebbetts Pass Fire CLFPT

Object Code	Object Description		Balance
Assets			
1006	Cash in Treasury	22950000	144,882.10
1007	Outstanding Checks	22950000	(6,921.05)
Total Assets			$137,961.05
Liabilities			
Total Liabilities			$0.00
Fund Balance			
3002	Fund Bal Unreserv/Undesign	22950000	592.32
3040	Reserve - General	22950000	27,659.81
3002	Fund Bal Unreserv/Undesign	22950010	0.00
3040	Reserve - General	22950010	0.00
Total Fund Balance			$28,252.13
Year-to-Date Revenues			$1,097,067.93
Year-to-Date Expenditures			$987,359.01
Year-to-Date Transfers In			$0.00
Year-to-Date Transfers Out			$0.00
Year-to-Date Clearing Accounts			$0.00
Total Fund Equity			$137,961.05
Total Liabilities and Fund Equity			$137,961.05

REVENUE ACCOUNT SUMMARY SHEET - June 2026

FINAL

Fire Operations: ACCOUNT	No.	BUDGETED	RECEIVED	Year-To-Date	% Received Year-To-Date
Property Tax - Current Secured	4010	2,811,010	**187634.62**	3,019,931.67	107%
Administrative Fee (SB2557)	4013	(51,732)	**0.00**	-58,741.68	114%
Unitary Tax	4015	76,846	**0.00**	107,924.33	140%
Supplemental Tax - Current Secured	4017	57,695	**15128.98**	69,175.02	
Property Tax - Current Unsecured	4020	68,056	**3488.43**	55,389.12	81%
Supplemental Tax - Current Unsecured	4027	2,941	**972.02**	7,194.52	
Prior Unsecured Taxes	4040	4,804	**4691.53**	8,955.16	186%
Transient Occupancy Taxes	4072	61,200	**16495.84**	74,706.22	
Interest	4300	5,000	**138239.37**	220,616.51	
HOPTR	4463	22,007	**2960.88**	19,739.20	90%
State Grant - OTS & RFC	4455	30,000	**0.00**	0.00	
Timber Tax	4465	-	**0.00**	6,996.78	
State Aid for Public Safety (Prop 172)	4472	32,500	**7873.03**	33,061.90	
Reimbursement - Personnel	4542	50,000	**0.00**	187,035.53	
Reimbursement - Equipment	4543	5,000	**0.00**	0.00	0%
Charges for Current Service (hydrants)	4679	10,500	**660.22**	24,869.34	237%
Miscellaneous Revenue	4713	500	**0.00**	2,240.09	448%
Other revenue		-	**7300.83**	77,245.65	
Total		3,186,327	**385,445.75**	3,856,339.36	121%

EMS/Paramedic Program P ACCOUNT	No.	BUDGETED	RECEIVED Month	Year-To-Date	% Received Year-To-Date
Special Tax - Engine Paramedic Program	4077 P	362,578		345,233.33	95%
Special Tax - Sustain ALS	4077 S	302,076		58,977.26	
Other revenue		-	**0.00**	0.00	
Total		664,654	**0.00**	0.00	0%

Ambulance Program ACCOUNT	No.	BUDGETED	RECEIVED Month	Year-To-Date	% Received Year-To-Date
Special Tax - Ambulance Program	4077 A	829,798		790,025.70	95%
Special Tax - Sustain ALS	4077 S	1,079,940		1,482,903.86	137%
Interest	4300			82,377.13	
Other Programs - State (GEMT)	4479	103,000	**0.00**	0.00	
Federal Grant - AFG	4505	30,000	**0.00**	0.00	
State Other Aid (IGT)	4580	300,000	**0.00**	266,190.54	89%
EMS Transport Revenue	4660	840,000	**35,127.94**	859,523.06	102%
Other revenue		30,000	**0.00**	235,760.54	
Total		3,212,738	**35,127.94**	3,716,780.83	116%

Citizen's Initiative Staffing Augmentation ACCOUNT	No.	BUDGETED	RECEIVED Month	Year-To-Date	% Received Year-To-Date
District Portion of Sales Tax	4070	575,000	**60521.63**	1,084,001.65	189%
Interest	4300	-	**2977.96**	13,066.28	
Other revenue		-	**0.00**	0.00	
Total		575,000	**63499.59**	0.00	0%

County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 7/31/2026

Fund 2295 Ebbetts Pass Fire CLFPT

Object Code	Object Description		Balance
Assets			
1006	Cash in Treasury	22950000	145,164.19
1007	Outstanding Checks	22950000	(6,973.00)
Total Assets			$138,191.19
Liabilities			
Total Liabilities			$0.00
Fund Balance			
3002	Fund Bal Unreserv/Undesign	22950000	0.00
3040	Reserve - General	22950000	137,961.05
Total Fund Balance			$137,961.05
Year-to-Date Revenues			$79,542.88
Year-to-Date Expenditures			$79,312.74
Year-to-Date Transfers In			$0.00
Year-to-Date Transfers Out			$0.00
Year-to-Date Clearing Accounts			$0.00
Total Fund Equity			$138,191.19
Total Liabilities and Fund Equity			$138,191.19

County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 7/31/2026

Fund 2290 Ebbetts Pass Fire

Object Code	Object Description		Balance
Assets			
1006	Cash in Treasury	22900000	5,815,465.50
1007	Outstanding Checks	22900000	(66,943.52)
1016	Imprest Cash	22900000	17,575.37
Total Assets			$5,766,097.35
Liabilities			
2009	Sales Tax Payable	22900010	(12.00)
2091	Accts Payable - Staledated Cks	22900010	4,614.29
Total Liabilities			$4,602.29
Fund Balance			
3002	Fund Bal Unreserv/Undesign	22900000	7,052,302.63
3043	Reserve for Imprest Cash	22900000	17,575.37
Total Fund Balance			$7,069,878.00
Year-to-Date Revenues			$107,609.75
Year-to-Date Expenditures			$1,415,992.69
Year-to-Date Transfers In			$0.00
Year-to-Date Transfers Out			$0.00
Year-to-Date Clearing Accounts			$0.00
Total Fund Equity			$5,761,495.06
Total Liabilities and Fund Equity			$5,766,097.35

FIRE OPERATIONS ACCOUNT SUMMARY SHEET - JULY 2026

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
SALARIES & BENEFITS	5001					
Salaries/Wages	-1.001	1,583,253	**125,495.62**	125,495.62	1,457,757.38	8%
Extra Hire	-1.002	10,000	**2,068.99**	2,068.99	7,931.01	21%
Extra Hire - Intern	-1.003	46,506	**6,038.46**	6,038.46	40,467.54	13%
ST/TF FF Payments	-1.004	50,000	**0.00**	0.00	50,000.00	0%
Volunteer FF Relief	-1.005	40,000	**507.29**	507.29	39,492.71	1%
Retirement-UAL	-1.049	196,011	**117,384.38**	117,384.38	78,626.62	60%
Retirement	-1.050	275,728	**19,685.34**	19,685.34	256,042.66	7%
Group Insurance	-1.055	299,938	**41,970.44**	41,970.44	257,967.56	14%
SERVICES & SUPPLIES	5111					
Safety Clothing	-1.111	44,190	**673.38**	673.38	43,516.62	2%
Safety Equipment	-1.115	8,250	**352.03**	352.03	7,897.97	4%
Communications-Radios	-1.121	7,310	**465.00**	465.00	6,845.00	6%
Communications-Phone	-1.124	14,000	**1,625.49**	1,625.49	12,374.51	12%
Food - Fire Line Meals	-1.131	800	**101.98**	101.98	698.02	13%
Housekeeping	-1.141	10,160	**1,324.54**	1,324.54	8,835.46	13%
Insurance-Prop/Liability	-1.151	53,500	**50,675.50**	50,675.50	2,824.50	95%
Insurance-Workers Comp	-1.153	160,923	**160,932.23**	160,932.23	(9.23)	100%
Maintenance-Apparatus	-1.181	59,000	**5,150.41**	5,150.41	53,849.59	9%
Maintenance-Utilities	-1.182	10,000	**0.00**	0.00	10,000.00	0%
Building Maintenance	-1.201	79,080	**28,524.30**	28,524.30	50,555.70	36%
Memberships	-1.221	10,765	**487.50**	487.50	10,277.50	5%
Office Expense	-1.241	14,200	**1,148.33**	1,148.33	13,051.67	8%
Office Expense-Postage	-1.243	1,000	**0.00**	0.00	1,000.00	0%
Office Expense-Copies	-1.245	400	**74.22**	74.22	325.78	19%
Professional Services	-1.271	33,400	**5,284.96**	5,284.96	28,115.04	16%
Small Tools/FF Equipment	-1.401	13,600	**105.31**	105.31	13,494.69	1%
Small Tools-Hose/SCBA	-1.402	10,600	**1,909.26**	1,909.26	8,690.74	18%
Special District Expense	-1.411	22,650	**17,429.74**	17,429.74	5,220.26	77%
SDE--Health Maintenance	-1.412	31,100	**691.00**	691.00	30,409.00	2%
Training	-1.422	20,200	**5,199.99**	5,199.99	15,000.01	26%
Travel/Education	-1.478	9,000	**0.00**	0.00	9,000.00	0%
Transportation Fuel	-1.480	27,700	**4,922.89**	4,922.89	22,777.11	18%
Utilities - Water/Sewer	-1.501	9,130	**1,248.29**	1,248.29	7,881.71	14%
Utilities - Electrical	-1.504	15,650	**1,798.40**	1,798.40	13,851.60	11%
Utilities - Propane	-1.505	18,360	**0.00**	0.00	18,360.00	0%
LAFCO Fee	5627	5,386	**0.00**	0.00	5,386.00	0%
FIXED ASSETS						
Building Fund: Structures	5640	286,869	**22,897.50**	22,897.50	263,971.50	8%
Equipment	5701	453,092		0.00	453,092.00	
Fire Operation Fund Totals		3,931,751	**626,172.77**	626,172.77	3,305,578.23	16%

CHECKS ISSUED LISTING

Fire Operations — July 2026

Check No.	PAID TO	PURPOSE	AMOUNT
5001.1.001: SALARIES			
35143, 35276	Payroll / Statutory Elective Withholding		$113,887.99
35143, 35276	Paychex Fee	employer cost	$490.63
176413, 1176954	PARS	EE withholding	$201.38
35144, 35277	EPFF Local #3581	dues and meals withholding	$480.00
35309, 35480	PERS	EE portion; ER paid EE portion	$10,435.62
5001.1.002: EXTRA HIRE - Hydrant Maintenance			
35143, 35276	Payroll / Statutory Elective Withholding		$1,923.06
176413, 1176954	PARS	EE withholding	$145.93
5001.1.003: EXTRA HIRE - Intern Program			
35143, 35276	Payroll / Statutory Elective Withholding		$5,602.21
176413, 1176954	PARS	EE withholding	$436.25
5001.1.004: Expenditure: ST/TF Firefighter Payment			*none issued*
5001.1.005: Expenditure: Volunteer Firefighter Response/Relief			
1177087	PARS	trust administration	$507.29
5001.1.049: RETIREMENT UAL PREPAYMENT & LOAN			
1177089	Umpqua Bank	UAL loan payment	$77,555.34
35357	CalPERS	UAL Prepayment for fiscal year	$39,829.04
5001.1.050: RETIREMENT (PERS)			
35309, 35480	CalPERS	Employer Portion	$19,685.34
5001.1.055: GROUP INSURANCE			
35143, 35276	Supplemental Life Premium Withholding		($139.50)
1177085	Fire Risk Management Service	dental/life insurance premium	$1,272.88
1177086	LVFF Health & Welfare Trust	medical premium	$1,574.00
1177088	Sterling HSA - deposit to employees accounts	HSA-compatible insurance	$19,980.66
1177416	IAFF Health & Wellness Trust	medical insurance premium	$19,282.40
5111.1.111: SAFETY CLOTHING			
1176808	Barnett, Preston	reimburse wildland boots	$400.00
1177394	LN Curtis	wildland boots	$273.38

Fire Operations — July 2026

5111.1.115: SAFETY EQUIPMENT

1176822	US Bank	incident comand vests	$81.40
1177078	LN Curtis	hoods	$270.63

5111.1.121: COMMUNICATIONS: RADIOS

1176822	US Bank: Starlink	satellite internet connection	$25.00
1176822	US Bank: Active 911	call notification subscription	$412.50

5111.1.124: COMMUNICATIONS: TELEPHONE

176811, 1177072	Comcast	phone/internet	$215.41
1177081	T4 Technology Solutions	phones and phone lines	$439.86
1177392	Verizon	cell phones	$222.74
1177479	Comcast	phone/internet	$91.18

5111.1.131: FOOD/FIRE LINE MEALS

117822	US Bank	lunch for engineer test panel	$101.98

5111.1.141: HOUSEHOLD EXPENSE

1176812	Ebbetts Pass Lumber Co	bucket, propane for Sta.3	$22.25
1177070	CA Waste Recovery	trash pickup	$180.85
1177073	Ebbetts Pass Gas Service	propane tank fill (4.5 gal)	$11.98
1177074	El Dorado Septic Service	portable toilet rental - Sta.3	$78.48
177082, 1177397	Vestis	uniform & rag services	$402.72
1177391	Gold Country Carpet Cleaning	all carpet cleaning	$305.00
1177480	US Foods	dishwasher detergent	$54.27

5111.1.151: INSURANCE: PROPERTY/LIABILITY

1176814	FAIRA	annual liability premium	$50,675.50

5111.1.153: INSURANCE: WORKER'S COMPENSATION

1176821	SDRMA	2026-27 premium	$160,932.23

5111.1.181: MAINTENANCE: APPARATUS

1176819	Lokey Richard	U1008: diag/replsce solenoid and p	$950.00
1176819	Lokey Richard	U1005: change thermostat; diag. p	$1,710.00
1176822	US Bank	U1008: solenoid	$29.69
1177066	Arnold Auto Supply	U1005: parts, U9: hose; U6001: ho	$329.33
1177144	Golden State Fire Apparatus	U1008: oil-less primer motor & pur	$1,803.12

5111.1.182: MAINTENANCE: UTILITIES

none issued

Fire Operations — July 2026

5111.1.201: BUILDING & GROUNDS MAINTENANCE			
1176812	Ebbetts Pass Lumber Co	CO alarms 1 GL. Paint	$85.55
1176822	US Bank	thermostat, door lock	$271.98
1177073	Ebbetts Pass Gas Service	pipe fittings	$51.42
1177387	Alternative Energy	Sta.1/2 boiler maintenance	$418.10
1177387	Alternative Energy	Maintenance of boiler STA 2	$148.62
5111.1.211: EMERGENCY CARE			*none issued*
5111.1.221: MEMBERSHIPS/SUBSCRIPTIONS			*none issued*
5111.1.241: OFFICE EXPENSE: SUPPLIES			
1176822	US Bank	Micro SD ScanDisk	$319.64
177068, 1177389	Wiley Computer Works	service network	$270.00
5111.1.243: OFFICE EXPENSE: POSTAGE			
June JE	Calaveras Co	mailing of checks	$36.26
July JE	Calaveras Co	mailing of checks	
5111.1.245: OFFICE EXPENSE: COPIES			
1176820	Power Business Technology	copier maintenance	$32.25
5111.1.271: PROFESSIONAL SERVICES			
1177067	Best Best & Krieger LLP	legal services	$904.50
35358	Nossaman LLP	legal services	$2,680.42
5111.1.401: SMALL TOOLS/FF EQUIPMENT			
1176812	Ebbetts Pass Lumber Co	dowel, wire wheel , 1/4 hex	$105.31
5111.1.402: SMALL TOOLS: HOSE / SCBA			
1177388	Bauer Compressors	2026 annual service	$1,909.26
5111.1.411: SPECIAL DISTRICT EXPENSE			
1176812	Ebbetts Pass Lumber Co	conduit wire for float	$7.31
1176816	Image Trend	Elite Premier subscription	$4,016.25
1176813	Monarch	camera license renewal	$3,408.00
1176822	US Bank: SAMBA	EPN program	$88.89
1177071	CivicPlus (Streamline)	website service; ADA review	$2,362.50
1177075	AirMedCare (Global Med)	membership (EPFD)	$1,537.50
1177075	AirMedCare (Global Med)	membership (MHFD to reimburse)	$1,500.00
1177080	PHI Health LLC	membership (EPFD)	$1,332.50
1177080	PHI Health LLC	membership (MHFD to reimburse)	$1,300.00
1177393	Gateway Press	reflective lifejacket signs	$128.82
1177396	Vector Solutions	scheduling PRISM, main fee, intern	$1,283.89
5111.1.412: SPECIAL DISTRICT EXPENSE: HEALTH MAINTENANCE			

Fire Operations — July 2026

1177386 AH Sonora HBOC		$176.00

5111.1.422: TRAINING

1176812 Ebbetts Pass Lumber Co	torch, hinges	$44.44
1176822 US Bank: State Fire Trng	RRAO course fee	$463.45
1176822 US Bank: McNichols	metal for burn prop	$4,154.14
1177395 Mountain Counties EMSA	EMT certification	$70.00

5111.1.478: TRAVEL/EDUCATION/TRAINING — *none issued*

5111.1.480: TRANSPORTATION FUEL

1176815 Hunt & Sons, Inc	diesel	$1,451.95
1177076 Hunt & Sons, Inc	diesel	$1,358.45

5111.1.501: UTILITIES: WATER/SEWER

1176809 CCWD	water/sewer	$1,248.29

5111.1.504: UTILITIES: ELECTRICITY

JE CPPA	electricity	$985.78

5111.1.505: UTILITIES: PROPANE — *none issued*

5627 F: LAFCO Fee

JE LAFCO Assessment 2026-27	fee	$4,002.35

5640 F: STRUCTURES

176810, 1177390 CPM Capital Program Mgt	Station 3 Construction mtgs	$15,233.13

5701 F: EQUIPMENT — *none issued*

AMBULANCE PROGRAM ACCOUNT SUMMARY SHEET - JULY 2026

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
SALARIES & BENEFITS	5001					
Salaries/Wages	-3.001	2,076,477	**139,711.32**	139,711.32	1,936,765.68	7%
Retirement-UAL	-3.049	119,300	**138,577.89**	138,577.89	(19,277.89)	116%
Retirement	-3.050	315,685	**12,223.39**	12,223.39	303,461.61	4%
Group Insurance	-3.055	640,127	**44,116.99**	44,116.99	596,010.01	7%
SERVICES & SUPPLIES	5111					
Safety Clothing	-3.111	46,360	**0.00**	0.00	46,360.00	0%
Safety Equipment	-3.115	4,500	**352.02**	352.02	4,147.98	8%
Communications-Radios	-3.121	5,750	**437.50**	437.50	5,312.50	8%
Communications-Phone	-3.124	14,000	**969.18**	969.18	13,030.82	7%
Food - Fire Line Meals	-3.131	800	**101.97**	101.97	698.03	13%
Housekeeping	-3.141	10,160	**1,043.58**	1,043.58	9,116.42	10%
Insurance-Prop/Liability	-3.151	43,048	**50,675.50**	50,675.50	(7,627.50)	118%
Insurance-Workers Comp	-3.153	113,850	**160,932.23**	160,932.23	(47,082.23)	141%
Maintenance-Ambulances	-3.183	31,250	**1,293.56**	1,293.56	29,956.44	4%
Building Maintenance	-3.201	89,350	**827.08**	827.08	88,522.92	1%
Emergency Care/Rescue	-3.211	45,580	**4,568.25**	4,568.25	41,011.75	10%
Memberships	-3.221	150	**0.00**	0.00	150.00	0%
Office Expense	-3.241	14,500	**589.64**	589.64	13,910.36	4%
Office Expense - Copies	-3.245	400	**32.24**	32.24	367.76	8%
Professional Services	-3.271	87,800	**10,855.28**	10,855.28	76,944.72	12%
Small Tools/FF Equipment	-3.401	8,500	**2,298.15**	2,298.15	6,201.85	27%
Special District Expense	-3.411	20,200	**14,158.34**	14,158.34	6,041.66	70%
SDE--Health Maintenance	-3.412	43,100	**176.00**	176.00	42,924.00	0%
Training	-3.422	20,200	**577.89**	577.89	19,622.11	3%
Travel/Education	-3.478	4,500	**0.00**	0.00	4,500.00	0%
Transportation Fuel	-3.480	32,000	**3,663.18**	3,663.18	28,336.82	11%
Utilities - Water/Sewer	-3.501	9,130	**1,248.28**	1,248.28	7,881.72	14%
Utilities - Electrical	-3.504	15,650	**985.78**	985.78	14,664.22	6%
Utilities - Propane	-3.505	18,360	**0.00**	0.00	18,360.00	0%
Bank Charges	5403 A		**0.00**	0.00	-	
SPEC TAX HANDLING/PPGEMT	5411	24,441	**13,110.13**	13,110.13	11,330.87	54%
SDE DHCS IGT Pull-Down Fee	5411		**0.00**	0.00	-	
REFUND OVERPAYMENT	5612	5,000	**624.40**	624.40	4,375.60	12%
Bad Debts (NSF checks)	5616		**0.00**	0.00	-	
FIXED ASSETS			**0.00**	0.00	-	
Building Fund: Structures	5640 A	153,420	**7,568.75**	7,568.75	145,851.25	
Equipment	5701 A	5,500	**0.00**	0.00	5,500.00	
Ambulance Program Totals		4,019,088	**611,718.52**	611,718.52	3,407,369.48	15%

CHECKS ISSUED LISTING

Ambulance Transport — July 2026

Check No.	PAID TO	PURPOSE	AMOUNT
5001.3.001: SALARIES			
35143, 35276	Payroll / Statutory Elective Withholding / Paychex Fee		$123,533.77
1176413, 1176954	PARS	EE withholding	$84.52
35144, 35277	EPFF Local #3581	dues and meals withholding	$1,120.00
35309, 35480	PERS	EE portion; ER paid EE portion	$14,973.03
5001.3.049: RETIREMENT UAL PREPAYMENT & LOAN			
35143, 35276	Umpqua Bank	UAL loan payment	$63,297.83
1176413, 1176954	CalPERS	UAL Prepayment for fiscal year	$75,280.06
5001.3.050: RETIREMENT (PERS)			
1177087	CalPERS	Employer Portion	$12,223.39
5001.3.055: GROUP INSURANCE			
35143, 35276	Supplemental Life Premium Withholding		($131.48)
1177085	Fire Risk Management Service	dental/life insurance premium	$1,839.29
1177088	Sterling HSA - deposit to employees accounts	HSA-compatible insu	$10,248.08
1177416	IAFF Health & Wellness Trust	medical insurance premium	$32,161.10
5111.3.111: SAFETY CLOTHING			*none issued*
5111.3.115: SAFETY EQUIPMENT			
1176822	US Bank	incident comand vests	$81.40
1177078	LN Curtis	hoods	$270.62
5111.3.121: COMMUNICATIONS: RADIOS			
1176822	US Bank: Starlink	satellite internet connection	$25.00
1176822	US Bank: Active 911	call notification subscription	$412.50
5111.3.124: COMMUNICATIONS: TELEPHONE			
1176811	Comcast	phone/internet	$133.33
1177072	Comcast	phone/internet	$82.07
1177081	T4 Technology Solutions	phones and phone lines	$439.85
1177392	Verizon	cell phones	$222.76
1177479	Comcast	phone/internet	$91.17
5111.3.131: FOOD/FIRE LINE MEALS			
117822	US Bank	lunch for engineer test panel	$101.97

5111.3.141: HOUSEHOLD EXPENSE

1176812	Ebbetts Pass Lumber Co	5 GL. Bucket Propane st. 3	$22.26
1177070	CA Waste Recovery	trash pickup	$180.85
1177074	El Dorado Septic Service	portable toilet rental - Sta.3	$78.48
1177082, 1177397	Vestis	uniform & rag services	$402.72
1177391	Gold Country Carpet Cleaning	all carpet cleaning	$305.00
1177480	US Foods	dishwasher detergent	$54.27

5111.3.151: INSURANCE: PROPERTY/LIABILITY

1176814	FAIRA	annual liability premium	$50,675.50

5111.3.153: INSURANCE: WORKER'S COMPENSATION

1176821	SDRMA	2026-27 premium	$160,932.23

5111.3.183: MAINTENANCE: AMBULANCES

1176819	Lokey Richard	U3509: diagnose and fix coolant	$475.00
1176819	Lokey Richard	U3511: DEF determine tank bad;	$190.00
1177066	Arnold Auto Supply	U3509: coolant, hose, union	$298.66
1177069	Braun NW Inc	U3511: light	$50.94
1177083	Arnold Automotive (Weaver)	U3506: AC repair	$278.96

5111.3.201: BUILDING & GROUNDS MAINTENANCE

1176812	Ebbetts Pass Lumber Co	CO alarms, paint	$85.55
1176822	US Bank	thermostat, door lock	$271.99
1177073	Ebbetts Pass Gas Service	pipe fittings	$51.42
1177387	Alternative Energy	Sta.1/2 boiler maintenance	$418.12

5111.3.211: EMERGENCY CARE

1176818, 1177077	Life Assist, Inc	medical supplies	$4,568.25

5111.3.221: MEMBERSHIPS/SUBSCRIPTIONS *none issued*

5111.3.241: OFFICE EXPENSE : SUPPLIES

1176822	US Bank	micro SDs	$319.64
1177068, 1177389	Wiley Computer Works	service network	$270.00

5111.3.245: OFFICE EXPENSE: COPIES

1176820	Power Business Technology	copier maintenance	$32.24

5111.3.271: PROFESSIONAL SERVICES

1177067	Best Best & Krieger LLP	legal services	$904.50
1177079	Mountain Counties EMSA	oversight and monitoring fee	$1,035.75
35358	Nossaman LLP	legal services	$2,680.43
1177084	Wittman Enterprises	transport billing services	$1,792.00

JE	Calaveras Co Sheriff's Office	amb dispatch fee May, Jun	$4,442.60

5111.3.401: SMALL TOOLS/FF EQUIPMENT

1176817	Knox Co	Medvault	$2,298.15

5111.3.411: SPECIAL DISTRICT EXPENSE

1176816	Image Trend	Elite Premier subscription	$4,016.25
1176813	Monarch	camera license renewal	$3,408.00
1176822	US Bank: SAMBA	EPN program	$88.89
1177071	CivicPlus (Streamline)	website service; ADA review	$2,362.50
1177075	AirMedCare (Global Med)	membership (EPFD)	$1,537.50
1177080	PHI Health LLC	membership (EPFD)	$1,332.50
1177393	Gateway Press	reflective lifejacket signs	$128.82
1177396	Vector Solutions	scheduling PRISM, main fee, inte	$1,283.88

5111.3.412: SPECIAL DISTRICT EXPENSE: HEALTH MAINTENANCE

1177386	AH Sonora HBOC		$176.00

5111.3.413: SPECIAL DISTRICT EXPENSE: ADMINISTRATIVE FEE *none issued*

5111.3.422: TRAINING

1176812	Ebbetts Pass Lumber Co	torch, hinges	$44.44
1176822	US Bank: State Fire Trng	RRAO course fee	$463.45
1177395	Mountain Counties EMSA	EMT certification	$70.00

5111.3.478: TRAVEL/EDUCATION/TRAINING *none issued*

5111.3.480: TRANSPORTATION FUEL

1176815	Hunt & Sons LLC	diesel	$1,401.86
1177073	Ebbetts Pass Gas Service	gasoline	$818.92
35357	EPFD/WEX Bank	diesel	$418.63
1177076	Hunt & Sons LLC	diesel	$1,023.77

5111.3.501: UTILITIES: WATER/SEWER

1176809	CCWD	water/sewer	$1,248.28

5111.3.504: UTILITIES: ELECTRICITY

JE	CPPA	electricity	$985.78

5111.3.505: UTILITIES: PROPANE *none issued*

5403 A: TREASURER'S ADMIN FEE *none issued*

5411 A: SPECIAL TAX HANDLING FEE / PP-GEMT

35297 CA DHCS	PPGEMT 2026 Qtr 3	$13,110.13

5612 A: REFUNDS

35391 Medicare Reimbursement	21-345	$624.40

5640 A: STRUCTURES

1176810, 1177390 CPM Capital Program Mgt	Station 3 Construction mtgs	$15,233.12

5701 A: EQUIPMENT *none issued*

ENGINE PARAMEDIC PROGRAM

ACCOUNT SUMMARY SHEET - JULY 2026

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
SALARIES & BENEFITS	5001					
Salaries/Wages	2.001	441,769	**29,437.59**	29,437.59	412,331.41	7%
Retirement-UAL	2.049	55,045	**44,704.47**	44,704.47	10,340.53	81%
Retirement	2.050	92,427	**12,077.38**	12,077.38	80,349.62	13%
Group Insurance	2.055	128,181	**18,807.35**	18,807.35	109,373.65	15%
SERVICES & SUPPLIES	5111					
Insurance-Workers Comp	2.153	12,650	**17,881.36**	17,881.36	(5,231.36)	141%
SPECIAL TAX HANDLING FEE	5411	3,634	**0.00**	0.00	3,634.00	0%
Engine Paramedic Program Totals		733,706	**122,908.15**	122,908.15	610,797.85	17%

CHECKS ISSUED LISTING

Engine Paramedic — July 2026

Check No.	PAID TO	PURPOSE	AMOUNT
5001.2.001: SALARIES			
35143, 35276	Payroll / Statutory Elective Withholding / Paychex Fee		$26,631.35
1176413, 1176954	PARS	EE withholding	$0.00
35144, 35277	EPFF Local #3581	dues and meals withholding	$240.00
35309, 35480	PERS	EE portion; ER paid EE portion	$2,566.24
5001.2.049: RETIREMENT UAL PREPAYMENT & LOAN			
35143, 35276	Umpqua Bank	UAL loan payment	$28,573.02
1176413, 1176954	CalPERS	UAL Prepayment for fiscal year	$16,131.45
5001.2.050: RETIREMENT (PERS)			
1177087	CalPERS	Employer Portion	$12,077.38
5001.2.055: GROUP INSURANCE			
35143, 35276	Supplemental Life Premium Withholding		($22.62)
1177085	Fire Risk Management Service	dental/life insurance premium	$496.85
1177088	Sterling HSA - deposit to employees accounts	HSA-compatible in	$9,456.12
1177416	IAFF Health & Wellness Trust	medical insurance premium	$8,877.00
5111.2.153: INSURANCE: WORKER'S COMPENSATION			
1176821	SDRMA	2026-27 premium	$17,881.36

5411 P: SPECIAL TAX HANDLING FEE — *none issued*

Citizen's Initiative Staffing Augmentation Program

ACCOUNT SUMMARY SHEET — **JULY 2026**

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
SALARIES & BENEFITS	5001					
Salaries/Wages	4.001	500,472	**37,930.28**	37,930.28	462,541.72	8%
Retirement-UAL	4.049	-	**40,158.32**	40,158.32	(40,158.32)	
Retirement	4.050	63,114	**4,384.20**	4,384.20	58,729.80	7%
Group Insurance	4.055	127,581	**24,554.72**	24,554.72	103,026.28	19%
SERVICES & SUPPLIES	5111					
Insurance-Workers Comp	4.153	11,231	**17,881.35**	17,881.35	(6,650.35)	159%
Engine Purchase	5701	280,000	**0.00**	0.00	280,000.00	
Citizen's Initiative Program Totals		982,398	**124,908.87**	124,908.87	857,489.13	13%

CHECKS ISSUED LISTING

Citizen's Initiative Staffing Augmentation — July2026

Check No.	PAID TO	PURPOSE	AMOUNT
5001.4.001: SALARIES			
35143, 35276	Payroll / Statutory Elective Withholding / Paychex Fee		$34,850.92
1176413, 1176954	PARS	EE withholding	$0.00
35144, 35277	EPFF Local #3581	dues and meals withholding	$240.00
35309, 35480	PERS	EE portion; ER paid EE portion	$2,839.36
5001.4.049: RETIREMENT UAL PREPAYMENT & LOAN			
35143, 35276	Umpqua Bank	UAL loan payment	$24,026.87
1176413, 1176954	CalPERS	UAL Prepayment for fiscal year	$16,131.45
5001.4.050: RETIREMENT (PERS)			
1177087	CalPERS	Employer Portion	$4,384.20
5001.4.055: GROUP INSURANCE			
35143, 35276	Supplemental Life Premium Withholding		($26.00)
1177085	Fire Risk Management Service	dental/life insurance premium	$286.99
1177088	Sterling HSA - deposit to employees accounts	HSA-compatible in	$17,372.68
1177416	IAFF Health & Wellness Trust	medical insurance premium	$6,921.05
5111.4.153: INSURANCE: WORKER'S COMPENSATION			
1176821	SDRMA	2026-27 premium	$17,881.35

REVENUE ACCOUNT SUMMARY SHEET - July 2026

Fire Operations: ACCOUNT	No.	BUDGETED	RECEIVED	Year-To-Date	% Received Year-To-Date
Property Tax - Current Secured	4010	3,006,667	0.00	0.00	0%
Administrative Fee (SB2557)	4013	(58,740)	0.00	0.00	0%
Unitary Tax	4015	110,083	0.00	0.00	0%
Supplemental Tax - Current Secured	4017	50,666	0.00	0.00	
Property Tax - Current Unsecured	4020	51,143	0.00	0.00	0%
Supplemental Tax - Current Unsecured	4027	3,861	0.00	0.00	
Prior Unsecured Taxes	4040	6,844	0.00	0.00	0%
Transient Occupancy Taxes	4072	73,611	0.00	0.00	
Interest	4300	5,000	0.00	0.00	
HOPTR	4463	19,739	0.00	0.00	0%
State Grant - OTS & RFC	4455	-	0.00	0.00	
Timber Tax	4465	-	0.00	0.00	
State Aid for Public Safety (Prop 172)	4472	32,436	0.00	0.00	
Federal Grant - AFG	4505	510,000	0.00	0.00	
Reimbursement - Personnel	4542	50,000	0.00	0.00	
Reimbursement - Equipment	4543	5,000	0.00	0.00	0%
Charges for Current Service (hydrants)	4679	10,000	560.93	560.93	6%
Miscellaneous Revenue	4713	500	0.00	0.00	0%
Other revenue		-	7800.00	7800.00	
Total		3,876,810	**8,360.93**	8360.93	0%

EMS/Paramedic Program P ACCOUNT	No.	BUDGETED	RECEIVED Month	Year-To-Date	% Received Year-To-Date
Special Tax - Engine Paramedic Program	4077 P	363,376	0.00	0.00	0%
Special Tax - Sustain ALS	4077 S	368,802	0.00	0.00	
Other revenue		-	0.00	0.00	
Total		732,178	**0.00**	0.00	0%

Ambulance Program ACCOUNT	No.	BUDGETED	RECEIVED Month	Year-To-Date	% Received Year-To-Date
Special Tax - Ambulance Program	4077 A	831,541	0.00	0.00	0%
Special Tax - Sustain ALS	4077 S	1,243,764	0.00	0.00	0%
Interest	4300		0.00	0.00	
Other Programs - State (GEMT)	4479	-	0.00	0.00	
Federal Grant - AFG	4505		0.00	0.00	
State Other Aid (IGT)	4580	675,000	0.00	0.00	0%
EMS Transport Revenue	4660	840,000	99,248.82	99248.82	12%
Other revenue		30,000	0.00	0.00	
Total		3,620,305	**99,248.82**	99248.82	3%

Citizen's Initiative Staffing Augmentation ACCOUNT	No.	BUDGETED	RECEIVED Month	Year-To-Date	% Received Year-To-Date
District Portion of Sales Tax	4070	90,000	79542.88	79542.88	88%
Interest	4300	-	0.00	0.00	
Other revenue		902,800	0.00	0.00	
Total		992,800	**79542.88**	0.00	0%

EXPENDITURE ACCOUNT SUMMARY: OPERATIONS FUND - FIRE

ACCOUNT DESCRIPTION	No.		Previous Year Adopted Budget 2025-26	Preliminary BUDGET 2026-27
Salaries/Wages - Permanent	5001.1.001	E	$1,503,623	$1,583,253
Extra Hire - Hydrant Maintenance	5001.1.002	E	$10,000	$10,000
Extra Hire - Volunteer Intern Program	5001.1.003	E	$46,506	$46,506
ST/TF Firefighter Payment	5001.1.004	E	$50,000	$50,000
Volunteer Firefighter Response/Relief	5001.1.005	E	$40,000	$40,000
UAL Prepayment & Loan	5001.1.049	E	$196,011	$196,011
CA Employer Pension Prefund Trust	5001.1.049	E	$0	$370,000
Retirement - PERS	5001.1.050	E	$267,043	$275,728
Group Insurance	5001.1.055	E	$294,000	$299,938
Safety Clothing	5111.1.111	E	$11,690	$44,190
Safety Equipment	5111.1.115	E	$8,250	$6,000
Communications - Radios	5111.1.121	E	$9,510	$7,310
Communications - Telephone	5111.1.124	E	$14,000	$14,000
Food - Fire Line Meals	5111.1.131	E	$800	$800
Housekeeping	5111.1.141	E	$8,500	$10,160
Insurance - Property/Liability	5111.1.151	E	$53,500	$53,500
Insurance - Worker's Compensation	5111.1.153	E	$125,350	$160,932
Maintenance - Apparatus	5111.1.181	E	$59,000	$59,000
Maintenance - Utilities	5111.1.182	E	$10,000	$10,000
Building & Grounds Maintenance	5111.1.201	E	$112,080	$79,080
Memberships	5111.1.221	E	$10,715	$10,765
Office Expense	5111.1.241	E	$5,000	$14,200
Office Expense - Postage	5111.1.243	E	$1,000	$1,000
Office Expense - Copies	5111.1.245	E	$400	$400
Professional Services	5111.1.271	E	$32,700	$33,400
Small Tools/FF Equipment	5111.1.401	E	$16,100	$13,600
Small Tools - Hose	5111.1.402	E	$10,600	$13,100
Special District Expense	5111.1.411	E	$26,650	$22,650
SDE - Health Maintenance	5111.1.412	E	$31,100	$31,100
Training	5111.1.422	E	$20,200	$22,200
Travel/Education/Training	5111.1.478	E	$9,000	$9,000
Transportation Fuel	5111.1.480	E	$27,700	$27,700
Utilities-Water/Sewer	5111.1.501	E	$6,500	$9,130
Utilities-Electricity	5111.1.504	E	$15,650	$15,650
Utilities-Propane	5111.1.505	E	$18,360	$18,360
LAFCO Fee	5627.1	E	$5,386	$5,386
Structures	5640.1	E	$286,869	$259,269
Equipment	5701.1	E	$193,092	$473,092
Budgeted Reserve	5703.1	E	(14,301)	$0
TOTALS		E	3,522,584	**$4,296,410**

REVENUE ACCOUNT SUMMARY - FIRE

ACCOUNT DESCRIPTION	REV ACCT		Final Budgeted 2025-26	**Preliminary Budget 2026-27**
Current Secured Taxes	4010		$2,857,900	$3,006,667
Administrative Fee (SB2557 Reduction)	4013		($58,742)	($58,740)
Unitary Taxes	4015		$108,001	$110,083
Supplemental Current Secured Taxes	4017		$66,181	$50,666
Current Unsecured Taxes	4020		$64,135	$51,143
Supplemental Current Unsecured Taxes	4027		$3,394	$3,861
Prior Unsecured Taxes	4040		$5,614	$6,844
Transient Occupancy Taxes (TOT)	4072		$73,611	$73,611
Interest	4300		$5,000	$5,000
HOPTR	4463		$21,133	$19,739
Federal Grant - AFG	4505		$57,000	$510,000
State Grant - VFA	4455		$0	$0
Timber Tax	4465		$0	$0
State Aid for Public Safety (Prop 172)	4472		$32,436	$0
Revenue - State Firefighter Reimbursement	4542		$50,000	$50,000
Revenue - State Equipment Reimbursement	4543		$5,000	$5,000
Charges for Current Services--CCWD Hydrants	4679		$31,500	$31,500
Misc. Revenue	4713		$500	$500
TRANSFERS FROM TRUST			$221,421	$430,536
TOTALS			$3,544,084	$4,296,410

NOTES ON REVENUE ACCOUNTS:

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

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

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

FIRE OPERATIONS

Fiscal Year 2026-27

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	$50,000		$50,000
(offset by Revenue Account 4542)			$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

Budget

EBBETTS PASS FIRE DISTRICT

Fire Operations

Fiscal Year 2026-27

SALARIES/WAGES - PERMANENT

ACCOUNT 5001.1.001

	Base Salary			Longevity Pay	Retirement Benefit	Medicare	TOTAL
Administrative:							
Fire Chief	$183,197				$0	$2,656	$185,853
Assistant Chief	$0				$0	$0	$0
District Secretary	$84,440				$0	$1,224	$85,664
Office Assistant	$27,492				$0	$399	$27,891
Fire Prevention Officer	$26,004				$0	$377	$26,381
Line Personnel:	Base Salary	Regular Overtime	Holiday Pay	Longevity Pay	Retirement Benefit	Medicare	
Battalion Chief 1 - Paramedic	$147,952	$3,853	$7,398	$13,316	$6,901	$2,502	$181,921
Battalion Chief 2 - Paramedic	$147,952	$3,853	$7,398	$13,316	$6,901	$2,502	$181,921
Battalion Chief 3 - EMT	$128,654	$3,351	$6,433		$0	$2,007	$140,445
Captain 1 - EMT	$110,910	$2,889	$5,545	$11,091	$5,217	$1,891	$137,544
Captain 2 - Paramedic	$127,545	$3,322	$6,377	$12,755	$6,000	$2,175	$158,173
Captain 3 - Paramedic	$127,545	$3,322	$6,377	$6,377	$5,745	$2,083	$151,449
Paychex Payroll Service	$3,500						$3,500
Relief, Project and							$0
Contingency Overtime	$302,510						$302,510
TOTAL	$1,417,701	$20,590	$39,528	$56,854	$30,764	$17,816	$1,583,253

Unfunded Accrued Liability (UAL)

ACCOUNT 5001.1.049

		Safety & Misc.		Safety & Misc. Fire		
	Est. Trust	CLASSIC UAL	PEPRA UAL	CLASSIC Loan	PEPRA Loan	TOTAL
California Employers Pension Prefunding Trust	$370,000					$370,000
UAL Paydown (PERS)		$69,716				$69,716
UAL Interest and Loan Payment (Umpqua)				$125,863	$432	$126,295
TOTAL		$69,716	$0	$125,863	$432	$566,011

RETIREMENT - CalPERS

ACCOUNT 5001.1.050

PERS Rate Plan	Classic		PEPRA	UAL	TOTAL
Fire Chief - Safety			$25,629		$25,629
District Secretary - Misc.	$8,604				$8,604
Office Assistant, Fire Prev Officer	$0		$0		$0
Battalion Chief 1 - Paramedic - Safety	$39,783		$0	$8,156	$47,939
Battalion Chief 2 - Paramedic - Safety	$39,783		$0	$8,156	$47,939
Battalion Chief 3 - EMT - Safety	$0		$19,367		$19,367
Captain 1 - EMT - Safety	$30,078		$0	$8,156	$38,234
Captain 2 - Paramedic - Safety	$34,590		$0	$8,156	$42,746
Captain 3 - Paramedic - Safety	$33,119		$0	$8,156	$41,275
Contingency/Out of Class Pay	$3,994				$3,994
TOTAL	$189,951		$44,997	$40,780	$275,728

Classic Misc.Plan Rate: 10.190% Classic Safety Plan Rate: 23.060%

PEPRA Misc.Plan Rate: 7.960% PEPRA Safety Fire Plan: 13.990%

FIRE OPERATIONS

Fiscal Year 2026-27

INSURANCE - GROUP HEALTH

ACCOUNT 5001.1.055

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

NOTES ON ACCOUNT 5001.1.055:

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

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

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

*Effective 1/1/24 the Vision Insurance is acquired at no charge as an add-on with having medical insurance throu IAFF Health & Wellness Trust.

FIRE OPERATIONS

Fiscal Year 2026-27

SAFETY CLOTHING — ACCOUNT 5111.1.111

ACCOUNT 5111.1.111	VOLUNTEERS/PAID STAFF/REPLACEMENT			
	Structure	Wildland	Interns	TOTAL
TURNOUTS/PPE:	$32,500			$32,500
Coats/Nomex Jackets	$3,800			$3,800
Trousers/Nomex Pants	$2,100			$2,100
Helmets, Boots	$700			$700
Suspenders, Gloves	$750			$750
Hoods/Shrouds	$50			$50
Patches (uniform)	$100			$100
Uniform Pants			$600	$600
Damage Replacement	$1,700	$1,500		$3,200
Contingencies	$200	$190		$390
TOTALS	$41,900	$1,690	$600	$44,190

Interns: Uniform pant reimbursement at one each.

SAFETY EQUIPMENT — ACCOUNT 5111.1.115

ACCOUNT 5111.1.115	VOLUNTEERS/PAID STAFF/REPLACEMENT			
	Structure	Wildland	Operations	TOTAL
Shields/Accessories/Goggles	$500	$500		$1,000
Gloves	$400	$400		$800
Hoods/Shrouds	$200	$200		$400
Belts/Bags/Hose Straps	$200			$200
Fire Shelters		$3,300		$3,300
Tactical Vests and Helmets			$0	$0
Damage Replacement				$0
Contingencies	$150	$150		$300
TOTALS	$1,450	$4,550	$0	$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 Solar Update			$1,250	$1,250
FIRE PAGERS:	$1,000	$580	$500	$2,080
Cases	$100			$100
Chargers		$180		$180
Starlink internet connection		$300		$300
Contingency				$0
TOTALS	$2,600	$2,360	$2,350	$7,310

FIRE OPERATIONS

COMMUNICATIONS - Telephone — ACCOUNT 5111.1.124

ACCOUNT 5111.1.124	Sta. 1	Sta. 2	Sta. 3	Sta. 4	TOTAL
Telephone Service	$6,000	$500	$1,600	$500	$8,600
Internet Access	$1,000	$500	$500		$2,000
Alarm System Monitoring	$500	$500			$1,000
Equipment Purchase/Repair					$0
Cellular Phones	$1,000		$1,000		$2,000
Cellular Data Lines	$200		$200		$400
Contingencies					$0
TOTALS	$8,700	$1,500	$3,300	$500	$14,000

FOOD — ACCOUNT 5111.1.131

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

HOUSEHOLD EXPENSE — ACCOUNT 5111.1.141

ACCOUNT 5111.1.141	Station 1	Station 2	Station 3	Station 4	TOTAL
Household Supplies, Pest Control	$3,000	$1,000	$3,000	$1,000	$8,000
Trash Disposal	$1,500		$660		$2,160
Contingency					$0
TOTALS	$4,500	$1,000	$3,660	$1,000	$10,160

Household Supplies: toilet paper, paper towels, light bulbs, hand and dish soap, cleansers, disinfectants, cleaning tools, etc.

INSURANCE - PROPERTY, LIABILITY — ACCOUNT 5111.1.151

ACCOUNT 5111.1.151				Premium	TOTAL
Annual Premium - Fire Agencies Insurance Risk Authority (FAIRA) (JPA of Fire Districts Association of California)				$53,500	$53,500
					$0
TOTALS				$53,500	$53,500

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

INSURANCE - WORKER'S COMPENSATION — ACCOUNT 5111.1.153

ACCOUNT 5111.1.153	Premium based on Salaries	Premium due to EMOD*	Premium on Overtime	Total
Firefighters - including Fire Chief	$50,000	$20,000	$42,650	$112,650
Volunteer Firefighters (per capita charge)	$4,600	$5,000	$705	$10,305
Clerical/Office Staff	$525	$100		$625
Directors	$120	$50		$170
Firefighters - Citizen's Initiative Staffing Augmentation	$4,397	$2,300	$4,803	$11,500
Less Credit Incentive Program Discount	($4,420)	($2,012)	($3,468)	($9,900)
Previous Fiscal Year Adjustment / Contingency			$0	$0
TOTALS	$55,222	$25,438	$44,690	$125,350

*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	U-433	C410	U-415	TOTAL
Annual Service	$250	$250	$250	$250	$1,000
Semi-annual Service	$100	$100	$100	$100	$400
	U-430	**S-431**	**Batteries/ Tires**	**Parts and Repairs**	
Service	$250	$250	$2,000	$2,750	$5,250
Semi-annual Service	$100	$100			$200
Contingency/Emergency			$1,750	$1,400	$3,150
				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
Snow Retention & Gutter Repair	$10,000				$10,000
Sta. 2 Snow Removal		$2,500			$2,500
Station Enhancements			$25,000		$25,000
HVAC System Replacement	$27,500				$27,500
Extinguisher Service/Purchase	$500	100	$100	$100	$800
Compressor/Fill Station Maintenance	$1,000				$1,000
Station Generator Maintenance	$4,000	$1,000	$1,500		$6,500
Contingencies	$0	$0			$0
TOTALS	$47,000	$4,400	$27,080	$600	$79,080

FIRE OPERATIONS

PROFESSIONAL MEMBERSHIPS — ACCOUNT 5111.1.221

ACCOUNT 5111.1.221	Special Districts	Admin.	Training	TOTAL
FDAC	$400			$400
CFCA		$55		$55
CSDA, NFPA	$10,000	$225		$10,225
Calaveras Co. Fire Chiefs/Motherlode Interagency		$50	$35	$85
TOTALS	$10,400	$330	$35	$10,765

OFFICE EXPENSE — ACCOUNT 5111.1.241

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

OFFICE EXPENSE - POSTAGE — ACCOUNT 5111.1.243

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

OFFICE EXPENSE - COPIES — ACCOUNT 5111.1.245

ACCOUNT 5111.1.245			Maintenance Agreement	TOTAL
Copier Maintenance Fee			$400	$400

PROFESSIONAL SERVICES — ACCOUNT 5111.1.271

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

FIRE OPERATIONS

SMALL TOOLS - SHOP/FF EQUIPMENT ACCOUNT 5111.1.401

ACCOUNT 5111.1.401	Shop/ Service Unit	Firefighting Structural	Firefighting Wildland	Extrication	TOTAL
HOSE APPLIANCES:					
Nozzles/Adapters		$3,000	$1,000		$4,000
Hose Pack/Straps			$500		$500
Wrenches/Tools - Shop	$250				$250
Gas Detector Maintenance		$250			$250
Hurst Tool-Repairs/Testing				$3,250	$3,250
Chainsaw Tools/Chain	$1,250				$1,250
Foam		$600	$600		$1,200
Small Engines (inc. repair)	$600				$600
Ladder Testing/Inspection		$2,300			$2,300
TOTALS	$2,100	$6,150	$2,100	$3,250	$13,600

SMALL TOOLS - SPECIAL PURPOSE ACCOUNT 5111.1.402

ACCOUNT 5111.1.402	Operations	Firefighting Structural	Firefighting Wildland	Repairs/ Testing	TOTAL
HOSE:					
5" Hose		$2,500		$200	$2,700
1.75" Hose		$1,000		$300	$1,300
1.5" Hose			$300	$300	$600
1" Hose			$300	$200	$500
RESCUE EQUIPMENT:					$0
Rescue Rope/Accessories	$1,000				$1,000
SCBA Bench Test					$2,500
Masks, Cylinders		$1,500			$1,500
Parts		$500			$500
Equipment Calibration		$500			$500
Annual PM Fill Station		$1,800			$1,800
					$0
SCBA Test Smoke				$200	$200
CONTINGENCIES					$0
TOTALS	$1,000	$7,800	$600	$1,200	$13,100

FIRE OPERATIONS

SPECIAL DISTRICT EXPENSE — ACCOUNT 5111.1.411

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

HEALTH MAINTENANCE - Special District Expense — ACCOUNT 5111.1.412

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

TRAINING — ACCOUNT 5111.1.422

ACCOUNT 5111.1.422	General	Shift Training	Props/Aids	TOTAL
Props/Aids/Training Support Materials	$100	$400	$400	$900
Training Prop: Fire Trainer			$12,000	$12,000
Annual Approved Employee Training	$6,000			$6,000
Paramedic/EMT Recertification Fees	$3,300			$3,300
Contingencies				$0
TOTALS	$9,400	$400	$12,400	$22,200

FIRE OPERATIONS

TRAVEL/EDUCATION/TRAINING ACCOUNT 5111.1.478

ACCOUNT 5111.1.478	Professionial 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	$5,005	$1,100	$675	550	$7,330
Fire System Detector Check Meter	$585	$585	$0	$0	$1,170
Wastewater Assessment	$630	$0	$0	$0	$630
TOTALS	$6,220	$1,685	$675	$550	$9,130

UTILITIES - ELECTRICAL ACCOUNT 5111.1.504

ACCOUNT 5111.1.504	Station 1	Station 2	Station 3	Station 4	TOTAL
					$0
Electricity	$13,450	$100	$2,000	$100	$15,650
TOTALS	$13,450	$100	$2,000	$100	$15,650

UTILITIES - PROPANE ACCOUNT 5111.1.505

ACCOUNT 5111.1.505	Station 1	Station 2	Station 3	Station 4	TOTAL
					$0
Propane	$13,560	$650	$3,500	$650	$18,360
TOTALS	$13,560	$650	$3,500	$650	$18,360

FIRE OPERATIONS

LAFCO FEES ACCOUNT 5627

ACCOUNT 5627	Fee				TOTAL
LAFCO	$5,386				$5,386
TOTALS	$5,386				$5,386

STRUCTURES ACCOUNT 5640

ACCOUNT 5640	Station 1	Station 1 & 2 Improvements	Station 3	TOTAL
Station 1 Loan Payment	$105,849			$105,849
New Station 3 construction			$153,420	$153,420
TOTALS	$105,849	$0	$153,420	$259,269

EQUIPMENT ACCOUNT 5701

ACCOUNT 5701	Fire Suppression Structural	Emergency Response	Administrative Vehicle & Eqpt.	Operations	TOTAL
Engine - Loan Payment	$92,592				$92,592
Engine - 437	$290,000				$290,000
Utility Pickup	$50,000		$35,000		$85,000
Engine Equipment	$50,000				
Scissor Lift				$5,500	$5,500
TOTALS	$482,592	$0	$35,000	$5,500	$473,092

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

REVENUE ACCOUNT SUMMARY - Engine Paramedic

ACCOUNT DESCRIPTION	REV ACCT		Budgeted 2025-26	Budget **2026-27**
Special Tax	4077	P	363,376	$364,239
Special Tax - Sustain ALS within District	4077	S	379,133	$369,475
TRANSFER FROM EMS/P TRUST			-	$5,231
TOTALS		**P**	**742,509**	**$738,945**

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

EXPENDITURE ACCOUNT SUMMARY - Engine Paramedic Program

ACCOUNT DESCRIPTION	ACCT No.		Budgeted 2025-26	**Budget 2026-27**
Salaries/Wages - Permanent	**5001.2.001**	P	448,000	$441,769
UAL Prepayment & Loan	**5001.2.049**	P	55,045	$55,045
Retirement	**5001.2.050**	P	95,000	$92,427
Group Insurance	**5001.2.055**	P	128,181	$128,181
Insurance - Worker's Comp	**5111.2.153**	P	12,650	$17,881
Special Tax Collection Fee	**2.5411**	P	3,634	$3,642
Budgeted Reserve	**2.5703**	P	0	$ (0)
TOTALS		**P**	**742,510**	**$738,945**

ENGINE PARAMEDIC

Fiscal Year 2026-27

SALARIES/WAGES

ACCOUNT 5001.2.001

ACCOUNT 5001.2.001	Base Salary	Regular Overtime	Holiday Pay	Longevity Pay	Retirement Benefit	Medicare	Total
Engineer Paramedic 1	$91,848	$2,392	$4,592		$0	$1,433	$100,265
Engineer Paramedic 2	$91,848	$2,392	$4,592	$4,592	$3,953	$1,500	$108,877
Engineer Paramedic 3	$109,953	$2,864	$5,498		$4,733	$1,716	$124,763
Relief, Project and Contingency Overtime	$105,326					$1,527	$106,853
Paychex Payroll Fee	$1,010						$1,010
TOTAL	$399,985	$7,648	$14,682	$4,592	$8,686	$6,176	$441,769

Unfunded Accrued Liability (UAL)

ACCOUNT 5001.2.049

ACCOUNT 5001.2.049	Safety			Safety		Total
	CLASSIC UAL	PEPRA UAL		CLASSIC Loan	PEPRA UAL	
						$0
UAL Paydown	$19,520					$19,520
UAL Interest and Loan Payment				$35,525	$0	$35,525
TOTAL	$19,520	$0		$35,525	$0	$55,045

RETIREMENT

ACCOUNT 5001.2.050

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

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

GROUP HEALTH INSURANCE

ACCOUNT 5001.2.055

ACCOUNT 5001.2.055	Medical Premium	Dental Premium	Vision Premium*	Life Premium	Group Accident	Total
Engineer Paramedic 1	$40,667	$1,740	$0	$120	$200	$42,727
Engineer Paramedic 2	$40,667	$1,740	$0	$120	$200	$42,727
Engineer Paramedic 3	$40,667	$1,740	$0	$120	$200	$42,727
TOTAL $0	$122,001	$5,220	$0	$360	$600	$128,181

*Effective 1/1/24 the Vision Insurance is acquired at no charge as an add-on with having medical insurance through

ENGINE PARAMEDIC PROGRAM

INSURANCE - WORKERS' COMPENSATION ACCOUNT 5111.2.153

ACCOUNT 5111.2.153	Premium based on Salaries	Premium due to EMOD*	Premium on Overtime	TOTAL
Annual Premium	$6,000	$2,550	$6,000	$14,550
Less Credit Incentive Program Discount	($750)	($400)	($750)	($1,900)
TOTAL	$5,250	$2,150	$5,250	$12,650

*Experience Modification Factor

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

SPECIAL DISTRICT EXPENSE

Special Tax Handling Fee ACCOUNT 5411 P

	Fee (P)		TOTAL
County Auditor Special Tax Handling Fee (1%)	$3,642		$3,642
TOTAL	$3,642		$3,642

REVENUE ACCOUNT SUMMARY - Ambulance Transport

ACCOUNT DESCRIPTION	REVENUE ACCOUNT		Budgeted 2025-26	Budget **2026-27**
Special Tax	4077	A	831,541	$833,479
EMS Transport Revenue	4660	A	840,000	$840,000
Federal Grant - AFG	4505	A	15,000	$0
State Other Aid (IGT)	4580	A	250,000	$600,000
Special Tax - Sustain ALS within District	4077	S	1,243,764	$1,317,194
TRANSFER FROM Sta. 3 A TRUST			696,000	$846,007
TOTALS		**A**	**$3,876,305**	**$4,436,680**

EXPENDITURE ACCOUNT SUMMARY - Ambulance Transport

ACCOUNT DESCRIPTION	ACCT No.		Budgeted 2025-26	**Proposed Preliminary Budget 2026-27**
Salaries/Wages - Permanent	**5001.3.001**	A	1,908,121	$2,076,477
UAL Prepayment & Loan	**5001.3.049**	A	119,300	$119,300
CA Employer Pension Prefund Trust	**5001.3.049**	A	0	$370,000
Retirement	**5001.3.050**	A	295,388	$315,685
Group Insurance	**5001.3.055**	A	640,127	$640,127
Safety Clothing	**5111.3.111**	A	46,360	$46,360
Safety Equipment	**5111.3.115**	A	4,500	$2,250
Communications - Radios	**5111.3.121**	A	7,950	$5,750
Communications - Telephones	**5111.3.124**	A	14,000	$14,000
Food	**5111.3.131**	A	800	$800
Housekeeping	**5111.3.141**	A	8,500	$10,160
Insurance - Property, Liability	**5111.3.151**	A	43,048	$43,048
Insurance - Worker's Comp	**5111.3.153**	A	113,850	$160,932
Maintenance - Ambulances	**5111.3.183**	A	31,250	$31,250
Building & Grounds Maintenance	**5111.3.201**	A	120,850	$89,350
Emergency Care	**5111.3.211**	A	38,080	$45,580
Professional Memberships	**5111.3.221**	A	150	$150
Office Expense	**5111.3.241**	A	4,300	$14,500
Office Expense - Copies	**5111.3.245**	A	400	$400
Professional Services	**5111.3.271**	A	87,100	$87,800
Small Tools - ALS	**5111.3.401**	A	8,500	$8,500
Special District Expense	**5111.3.411**	A	24,200	$20,200
SDE - Health Maintenance	**5111.3.412**	A	43,100	$43,100
Training	**5111.3.422**	A	20,200	$22,200
Travel/Education/Training	**5111.3.478**	A	4,500	$4,500
Fuel	**5111.3.480**	A	32,000	$32,000
Utilities-Water/Sewer	**5111.3.501**	A	6,500	$9,130
Utilities-Electricity	**5111.3.504**	A	15,650	$15,650
Utilities-Propane	**5111.3.505**	A	18,360	$18,360
Special Tax Handling Fee	**5411.3**	A	24,544	$25,201
Refund Overpayment	**5612.3**	A	5,000	$5,000
Structures	**5640.3**	A	153,420	$153,420
Equipment	**5701.3**	A	35,500	$5,500
Budgeted Reserve	**5703.3**	A	756	$ 0
TOTALS		**A**	**3,876,304**	**$4,436,680**

Ambulance Transport

Fiscal Year 2026-27

SALARIES/WAGES

ACCOUNT 5001.3.001

ACCOUNT 5001.3.001	Base Salary	Regular Overtime	Holiday Pay	Longevity Pay	Retirement Benefit	Employer Medicare	Total
Engineer Medic/EMT 1	$95,611	$2,490	$4,781		$0	$1,492	$104,374
Engineer Medic/EMT 2	$95,611	$2,490	$4,781	$11,473	$4,574	$1,658	$120,588
Engineer Medic/EMT 3	$109,953	$2,864	$5,498	$13,194	$5,260	$1,907	$138,677
Engineer Medic/EMT 4	$95,611	$2,490	$4,781		$4,115	$1,492	$108,489
Engineer Medic/EMT 5	$102,125	$2,660	$5,106		$4,396	$1,593	$115,880
Medic/EMT 2	$94,787	$2,469	$4,739		$0	$1,479	$103,474
Medic/EMT 3	$91,848	$2,392	$4,592		$0	$1,433	$100,265
Medic/EMT 4	$91,848	$2,392	$4,592		$0	$1,433	$100,265
Medic/EMT 5	$89,000	$2,318	$4,450		$0	$1,389	$97,157
Medic/EMT 6	$91,848	$2,392	$4,592		$0	$1,433	$100,265
Medic/EMT 7	$94,787	$2,469	$4,739		$0	$1,479	$103,474
Medic/EMT 8	$83,566	$2,176	$4,178		$0	$1,304	$91,224
Medic/EMT 9	$80,975	$2,109	$4,049		$0	$1,263	$88,396
Medic/EMT 10	$70,412	$1,834	$3,521		$0	$1,099	$76,866
Medic/EMT 11	$70,412	$1,834	$3,521		$0	$1,099	$76,866
Administrative Secretary	$48,408			$5,809	$1,937	$393	$56,547
Relief, Project and Contingency Overtime	$486,302					$3,300	$0 $489,602
Paychex Payroll Fee	$4,000					$69	$4,069
TOTAL	$1,897,104	$35,379	$67,920	$30,477	$20,282	$25,314	$2,076,477

Administrative Secretary: 1/2 year

RETIREMENT

ACCOUNT 5001.3.050

ACCOUNT 5001.3.050	PERS Classic		PERS PEPRA			UAL	Total
Engineer Medic/EMT 1	$0		$14,157				$14,157
Engineer Medic/EMT 2	$26,302		$0			$8,156	$34,458
Engineer Medic/EMT 3	$30,247		$0			$8,156	$38,403
Engineer Medic/EMT 4	$23,663		$14,157				$37,819
Medic/EMT 1	$25,275		$0			$8,156	$33,431
Medic/EMT 2	$0		$14,035				$14,035
Medic/EMT 3	$0		$13,599				$13,599
Medic/EMT 4	$0		$13,599				$13,599
Medic/EMT 5	$0		$13,178				$13,178
Medic/EMT 6	$0		$13,599				$13,599
Medic/EMT 7	$23,459		$0			$8,156	$31,615
Medic/EMT 8	$0		$12,373				$12,373
Medic/EMT 9	$0		$11,990				$11,990
Medic/EMT 10	$0		$10,426				$10,426
Medic/EMT 11	$0		$10,426				$10,426
Administrative Secretary	$11,049						$11,049
PERS - Out of Class Pay	$1,530		$0				$1,530
TOTAL	$141,525	$0	$141,537		$0	$32,624	$315,685

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

Ambulance Transport FY 2026-27

Unfunded Accrued Liability (UAL)

ACCOUNT 5001.3.049

ACCOUNT 5001.3.049		Safety		Safety		Total
	Est. Trust	CLASSIC UAL	PEPRA UAL	CLASSIC Loan	PEPRA Loan	
CA Employers Pension Prefunding Trus	$370,000					$370,000
UAL Paydown		$40,600				$40,600
Paramedic/EMT Loan Repayment				$76,700	$2,000	$78,700
TOTAL	$370,000	$40,600	$0	$76,700	$2,000	$489,300

GROUP HEALTH INSURANCE

ACCOUNT 5001.3.055

ACCOUNT 5001.3.055	Medical Premium	Dental Premium	Vision Premium*	Life Premium	Group Accident	Total
Engineer Medic/EMT 1	$40,667	$1,740	$0	$120	$200	$42,727
Engineer Medic/EMT 2	$30,328	$1,008	$0	$120	$200	$31,656
Engineer Medic/EMT 3	$30,328	$1,008	$0	$120	$200	$31,656
Engineer Medic/EMT 4	$40,667	$1,740	$0	$120	$200	$42,727
Medic/EMT 1	$40,667	$1,740	$0	$120	$200	$42,727
Medic/EMT 2	$40,667	$1,740	$0	$120	$200	$42,727
Medic/EMT 3	$40,667	$1,740	$0	$120	$200	$42,727
Medic/EMT 4	$40,667	$1,740	$0	$120	$200	$42,727
Medic/EMT 5	$40,667	$1,740	$0	$120	$200	$42,727
Medic/EMT 6	$40,667	$1,740	$0	$120	$200	$42,727
Medic/EMT 7	$40,667	$1,740	$0	$120	$200	$42,727
Medic/EMT 8	$40,667	$1,740	$0	$120	$200	$42,727
Medic/EMT 9	$40,667	$1,740	$0	$120	$200	$42,727
Medic/EMT 10	$40,667	$1,740	$0	$120	$200	$42,727
Medic/EMT11	$40,667	$1,740	$0	$120	$200	$42,727
Administrative Secretary	$20,334	$870	$0	$60	$100	$21,364
TOTAL	$609,661	$25,506	$0	$1,860	$3,100	$640,127

*Effective 1/1/24 the Vision Insurance is acquired at no charge as an add-on with having medical insurance through IAFF Health & Wellness Trust.

Ambulance Transport FY 2026-27

SAFETY CLOTHING ACCOUNT 5111.3.111

ACCOUNT 5111.3.111		Structure	Wildland	Total
TURNOUTS/PPE:		$32,500		$32,500
Coats/Nomex Jackets		$3,600	$1,600	$5,200
Trousers/Nomex Pants		$2,400	$560	$2,960
Helmets, Boots		$1,500	$800	$2,300
Suspenders/Gloves		$600	$150	$750
Hoods/Shrouds		$900	$150	$1,050
Damage Replacement		$1,000	$600	$1,600
Contingencies		$0	$0	$0
TOTALS		$42,500	$3,860	$46,360

SAFETY EQUIPMENT ACCOUNT 5111.3.115

ACCOUNT 5111.3.115	Operations	Structure	Wildland	Total
				$0
Badges		$200		$200
Shields/Accessories/Goggles		$250	$150	$400
Belts, Bags, Canteens, Fire Shelters			$1,050	$1,050
Tactical Vests and Helmets	$0			$0
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
Portables, Headsets, Accessories	$300	$500	$1,200	$2,000
Repeater Solar Update	$1,250			$1,250
PAGERS and accessories	$500			$500
Code 3 Equipment Contingencies			$700	$700
Starlink internet connection	$300			$300
TOTALS	$2,350	$500	$2,900	$5,750

Ambulance Transport FY 2026-27

COMMUNICATIONS - Telephone ACCOUNT 5111.3.124

ACCOUNT 5111.3.124		Telephone Service	Cellular Service	Other	TOTAL
Telephone Service		$7,000			$7,000
Cellular Phone Service			$7,000		$7,000
Contingencies				$0	$0
TOTALS		$7,000	$7,000	$0	$14,000

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	$3,000	$1,000	$8,000
Trash Disposal	$1,500		$660		$2,160
Contingency					$0
TOTAL	$4,500	$1,000	$3,660	$1,000	$10,160

INSURANCE - PROPERTY, LIABILITY ACCOUNT 5111.3.151

ACCOUNT 5111.3.151		Premium	TOTAL
Annual Premium - Fire Agencies Insurance Risk Authority (FAIRA) (JPA of Fire Districts Association of California)		$43,048	$43,048

INSURANCE - WORKERS' COMPENSATION ACCOUNT 5111.3.153

ACCOUNT 5111.3.153	Premium based on Salaries		Premium due to EMOD*	Premium on Overtime	TOTAL
Annual Premium	$63,400		$24,500	$29,850	$117,750
Less Credit Incentive Program Discount	($2,400)		$0	($1,500)	($3,900)
TOTAL	$61,000		$24,500	$28,350	$113,850

*Experience Modification Factor

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

Ambulance Transport FY 2026-27

MAINTENANCE - TRANSPORT UNITS ACCOUNT 5111.3.183

ACCOUNT 5111.3.183	M 437	M 433	M 431/2	M-435	TOTAL
Annual & Semi-Annual Service	$300			$1,000	$1,300
Parts and Repairs	$5,000	$2,700		$6,000	$13,700
Service	$500	$3,000		$500	$4,000
Tires	$1,200	$500	$500	$1,500	$3,700
					$0
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
Snow Retention & Gutter Repair	$10,000				$10,000
HVAC System Replacement	$27,500				$27,500
Station Enhancements			$25,000		$25,000
Generator Maintenance	$4,000		$2,500		$6,500
TOTALS	$54,500	$2,000	$32,500	$350	$89,350

EMERGENCY CARE SUPPLIES ACCOUNT 5111.3.211

ACCOUNT 5111.3.211	Supplies		Maint.	Batteries	TOTAL
MEDICATIONS:	$9,250				$9,250
Outdates/Damaged	$875				$875
MEDICAL SUPPLIES*	$24,430				$24,430
Oxygen	$6,280				$6,280
Oxygen Cascade Tank			$500		$500
Contingencies	$1,700		$1,600	$945	$4,245
TOTALS	$42,535		$2,100	$945	$45,580

*includes infectious control, disposable and IV supplies.

Ambulance Transport FY 2026-27

SMALL TOOLS / ALS EQUIPMENT ACCOUNT 5111.3.401

ACCOUNT 5111.3.401	Purchase	Preventative Maintenance	Batteries/ Chargers	TOTAL
Monitor/Defibrillator		$3,000	$950	$3,950
Medical Equipment Maintenance		$150	$50	$200
Gurney Maintenance		$1,000	$750	$1,750
Testing Calibration		$1,300		$1,300
Contingencies		$650	$650	$1,300
TOTALS	$0	$6,100	$2,400	$8,500

SPECIAL DISTRICT EXPENSE ACCOUNT 5111.3.411

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

HEALTH MAINTENANCE - SPECIAL DIST. EXP. ACCOUNT 5111.3.412

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

TRAINING ACCOUNT 5111.3.422

ACCOUNT 5111.3.422	General	Shift Training	Props/Aids	TOTAL
Props/Aids/Training Support Materials	$100	$400	$400	$900
Training Prop			$12,000	$12,000
Annual Approved Employee Training	$6,000			$6,000
Paramedic/EMT Recertification Fees	$3,300			$3,300
Contingencies				$0
TOTALS	$9,400	$400	$12,400	$22,200

Ambulance Transport FY 2026-27

TRAVEL/EDUCATION/TRAINING ACCOUNT 5111.3.478

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

FUEL ACCOUNT 5111.3.480

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

UTILITIES - WATER/SEWER ACCOUNT 5111.3.501

ACCOUNT 5111.3.501	Sta. 1	Sta. 2	Sta. 3	Sta. 4	TOTAL
Water / Sewer	$5,005	$1,100	$675	550	$7,330
Fire System Detector Check Meter	$585	$585	$0	0	$1,170
Wastewater Assessment	$630	$0	$0	$0	$630
TOTALS	$6,220	$1,685	$675	$550	$9,130

UTILITIES - ELECTRICAL ACCOUNT 5111.3.504

ACCOUNT 5111.3.504	Sta. 1	Sta. 2	Sta. 3	Sta. 4	TOTAL
Electricity	$13,450	$100	$2,000	$100	$0 $15,650
TOTALS	$13,450	$100	$2,000	$100	$15,650

UTILITIES - PROPANE ACCOUNT 5111.3.505

ACCOUNT 5111.3.505	Sta. 1	Sta. 2	Sta. 3	Sta. 4	TOTAL
Propane	$13,560	$650	$3,500	$650	$18,360
TOTALS	$13,560	$650	$3,500	$650	$18,360

Ambulance Transport FY 2026-27

SPECIAL DISTRICT EXPENSE

Special Tax Handling Fee ACCOUNT 5411 A

	Fee (A)	Fee (S)	TOTAL
County Auditor			
Special Tax Handling Fee (1%)	$8,335		$8,335
Special Tax Handling Fee (1%)		$16,867	$16,867
TOTAL	$8,335	$16,867	$25,201

Refunds ACCOUNT 5612 A

	Transport Overpayments	GEMT	TOTAL
Refund Overpayment	$5,000		$5,000
			$0
TOTAL	$5,000	$0	$5,000

STRUCTURES ACCOUNT 5640 A

	Station 3		TOTAL
	$0		$0
New Station 3 Construction	$153,420		$153,420
TOTAL	$153,420	$0	$153,420

EQUIPMENT ACCOUNT 5701 A

	Vehicle	Equipment	Operations	TOTAL
Scissor Lift		$0	$5,500	$5,500
TOTALS	$0	$0	$5,500	$5,500

REVENUE ACCOUNT SUMMARY - Citizen's Initiative Staffing Augmentation

ACCOUNT DESCRIPTION	REV ACCT		Budgeted 2025-26	**Preliminary Budget 2026-27**
District Portion of Sales Tax*	4070	C	$664,612	$900,000
Interest	4300	C	$2,800	$2,800
Transfer From Reserve		C		$6,651
TOTALS		C	$667,412	$909,451

NOTES ON REVENUE ACCOUNTS:

Per agreement among Calaveras County Fire JPA and 2024 Sales Tax Measure A, EPFD receives one tenth of the sales tax received. Amount is distributed monthly by Calaveras County Offices.

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

EXPENDITURE ACCOUNT SUMMARY - Citizen's Initiative Staffing Augmentation

ACCOUNT DESCRIPTION	ACCT No.		Budgeted 2025-26	**Preliminary Budget 2026-27**
Salaries/Wages - Permanent	**5001.4.001**	C	501,572	$500,472
UAL Prepayment & Loan	**5001.4.049**	C	0	$0
Retirement	**5001.4.050**	C	59,616	$63,114
Group Insurance	**5001.4.055**	C	127,581	$127,581
Worker's Comp Insurance	**5111.4.153**	C	11,231	$17,881
Fixed Equipment	**4.5701**	C	0	$200,402
Contingency	**4.5990**		66,461	
Budgeted Reserve	**4.5703**	C	(106,429)	$ 0
TOTALS		C	**660,032**	**$909,451**

NOTES ON EXPENDITURE ACCOUNTS:

Per 2024 Citizen's Intiative Measure A, EPFD is to expend a minimum 70% of the sales tax revenue toward personnel. Up to 30% may be used for equipment to support that staffing.

Citizen's Initiative Staffing Augmentation

Fiscal Year 2026-27

SALARIES/WAGES

ACCOUNT 5001.4.001

ACCOUNT 5001.4.001	Base Salary	Regular Overtime	Holiday Pay	Longevity Pay	Retirement Benefit	Employer Medicare	Total
Captain Medic/EMT 1	$113,260	$2,950	$5,663		$0	$1,767	$123,640
Captain Medic/EMT 2	$123,590	$3,219	$6,180		$5,320	$1,928	$140,237
Captain Medic/EMT 3	$100,908	$2,628	$5,045		$0	$1,574	$110,155
Relief, Project and							$0
Contingency Overtime	$121,148					$3,292	$124,440
Paychex Payroll Fee	$2,000						$2,000
TOTAL	$460,906	$8,797	$16,888	$0	$5,320	$8,562	$500,472

Unfunded Accrued Liability (UAL)

ACCOUNT 5001.4.049

ACCOUNT 5001.4.049	Safety		Safety			Total
	CLASSIC UAL	PEPRA UAL	CLASSIC Loan	PEPRA Loan		
UAL Paydown	$0	$0				$0
UAL Interest and Loan Payment			$0	$0		$0
						$0
TOTAL	$0	$0	$0	$0	$0	$0

RETIREMENT

ACCOUNT 5001.4.050

ACCOUNT 5001.4.050	PERS Classic	PERS PEPRA				Total
Captain Medic/EMT 1	$0	$17,050				$17,050
Captain Medic/EMT 2	$30,667	$0				$30,667
Captain Medic/EMT 3	$0	$15,190				$15,190
PERS - Out of Class Pay	$155	$51				$206
TOTAL	$30,822	$32,292	$0	$0	$0	$63,114
Classic Safety Plan Rate: 23.060% PEPRA Safety Fire Plan: 13.990%						

GROUP HEALTH INSURANCE

ACCOUNT 5001.4.055

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

*Effective 1/1/24 the Vision Insurance is acquired at no charge as an add-on with having medical insurance through IAFF Health & Wellness Trust.

Citizen's Initiative Staffing Augmentation

Fiscal Year 2026-27

Insurance: Worker's Compensation

ACCOUNT 5111.4.153

ACCOUNT 5111.3.153	Premium	Total
		$0
Annual Premium	$11,231	$11,231
TOTAL	$11,231	$11,231

EQUIPMENT

ACCOUNT 5701

ACCOUNT 5701	Fire Suppression Structural		Total
Engine - 437	$270,000		$200,402
Contingency/Emergency			$0
TOTAL	$270,000	$0	$200,402

CalPERS Posts 14.8% Preliminary Investment Return for Fiscal Year 2025-26

July 13, 2026

Communications & Stakeholder Relations
Office of Public Affairs
(916) 795-3991 – newsroom@calpers.ca.gov

SACRAMENTO, Calif. — Strong performance in both its public and private equity portfolios helped the California Public Employees' Retirement System (CalPERS) achieve a preliminary net investment return of 14.8% for the 12-month period ending June 30, 2026, the pension system reported Monday.

The 2025-26 fiscal year return exceeded both last year's 11.6% performance and the assumed 6.8% rate of return set by the CalPERS Board of Administration. It is also CalPERS' highest mark in five years and represents a four-year trend of higher year-over-year results.

The Public Employees' Retirement Fund (PERF) had $637.1 billion in assets as of June 30 and a funded status of 85%, up from 79% at the end of fiscal year 2024-25.

When Chief Executive Officer Marcie Frost arrived at CalPERS in October 2016, the PERF was 68% funded. The funded status

represents the total assets in the fund compared with the pension benefits it is obligated to pay in the future.

"Our team has maintained a disciplined approach to building the health of the pension system, and our improved funded status shows this effort is paying off for our 2.4 million members," Frost said. "We will maintain this focus as we build toward full funding, resisting external distractions that could increase costs or force us to forgo investment returns."

In recent years, CalPERS has increasingly diversified its portfolio into alternative investment categories such as private equity and private debt, which have the potential to deliver higher returns than the overall market while spreading risk.

Public equity produced the highest preliminary return with a 24.1% gain, reflecting a strong finish for the stock market. Private equity achieved a preliminary return of 17%.

Private equity returns have risen steadily since a 2022 strategy overhaul by Anton Orlich, who in June was promoted from Managing Investment Director of Private Equity to Deputy Chief Investment Officer for Private Markets. Orlich refocused CalPERS' private equity strategy on manager selection, lower-cost structures, and diversification toward companies in venture, growth, and middle-market buyout.

This month, CalPERS launched its Total Portfolio Approach, approved by the board in November 2025. It gives the investment team more flexibility to evaluate each investment strategy for its potential to benefit the entire fund, rather than sticking to set allocations for each asset class.

"Our total portfolio approach will mean we will be focusing more on the best investments for the whole portfolio level, rather than just for any individual asset class," said Chief Investment Officer Stephen Gilmore, who previously oversaw a similar approach at the New Zealand Superannuation Fund. We will regularly and publicly measure the performance of our active approach compared with a standard reference portfolio of 75% global equities and 25% U.S.

Treasury bonds, ensuring that we are really delivering value for our members."

Preliminary total fund annualized returns for the five-year period ending June 30, 2026, stood at 6.83%; the 10-year period at 8.57%; and the 20-year period at 6.81%.

Asset Class (by size)	Net Rate of Return (in percent)
Public Equity	24.1%
Fixed Income	5.9%
Private Equity[1]	17.0%
Real Assets[1]	6.3%
Private Debt[1]	11.0%

[1]Private market asset valuations lag one quarter and are as of March 31, 2026.

CalPERS investment and finance staff and outside experts will review the portfolio's performance in the next few months to finalize the fiscal year returns for 2025-26.

The ending value of the PERF for fiscal year 2025-26 will be based on additional factors beyond investment returns, including employer and employee contributions, monthly payments to retirees, and various investment fees.

Once finalized, the fiscal year-end market value of CalPERS' assets is used to set contribution rates for the State of California and school districts in the 2027-28 fiscal year and for contracting counties, cities, and special districts in the 2028-29 fiscal year.

Under the current provisions of the CalPERS Funding Risk Mitigation Policy, the board is provided the option of lowering the discount rate

when investment returns exceed the established 6.8% discount rate. The Board is scheduled to consider the matter in September.

Please review the annual investment report (PDF) for a comprehensive overview of the fund's assets.

Media Availability

CalPERS senior leaders will be available virtually on Monday, July 13 at approximately 12:00 p.m. PT to discuss the investment returns. Among those scheduled to speak are:

- Chief Executive Officer Marcie Frost
- Chief Investment Officer Stephen Gilmore
- Deputy Chief Investment Officer, Private Markets, Anton Orlich

Credentialed media can email newsroom@calpers.ca.gov for login information.

About CalPERS

CalPERS is the largest defined-benefit public pension in the U.S., with 2.4 million members. Since 1932, CalPERS has provided retirement security for state, school, and public agency employees who invest their life's work in public service. In 1962, CalPERS expanded its services to include health benefits and now offers quality health plan coverage for more than 1.5 million members and their families.

Updated: July 13, 2026

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Calaveras County Fire JPA Finance Ad Hoc Committee

04/02/2026

Purpose:

To develop and implement a process between the CCFJPA and Calaveras County in regard to funding. This will ensure year-to-year budgeting stability for Local Fire Agencies and ensure personnel, equipment, and services that encumber these funds for Fire / EMS first response are stable. Establish the co-ownership between Calaveras County and Local Fire Service Agencies having to provide fire and emergency medical first response to its community.

Statement of facts:

All of Calaveras County Local Fire Service Public Safety is provided through 9 Local Fire Districts and 1 City Fire Department. The 9 Local Fire Districts stand in place of a non-existent Calaveras Fire Department. Local Fire Service Agencies are concerned that funds subject to County prerogative will shift to County General Fund Departments and away from Local Fire Service Agencies who are Special Districts (Not County General Fund Departments) when they are providing essential public safety services during fiscally constraining times without a meet and confer process.

Desire of involvement: Working together ahead of decision day to ensure best outcomes for all

The Local Calaveras County Fire Service Agencies desire to be identified as the unincorporated Calaveras County local fire authority in lieu of a formal County Fire Department. Local Fire agencies serving the unincorporated areas of Calaveras County desire to be included in strategic financial planning of the mentioned county funding mechanisms that are currently provided to them.

Communication and collaboration development: Partnership

The Local Calaveras County Fire Service Agencies desire to establish an annual standing pre-liminary collaborative finance meeting with Calaveras County Leadership regarding impacts to local fire agency funding. This communication will inform the local fire agencies of the financial health of the County to align efforts to set realistic expectations for needed adjustments.

July 23, 2026

Funding breakdown to Fire Districts from Calaveras County Fiscal Year 2025/26:

Calaveras County Fire Reorganization Resolution 99-133: Conditions for LAFCO 99-01 Section 7. *"The County will continue to fund fire dispatching services"*
CalFIRE Dispatch contract.

- Budget Fiscal Year 2025/26 paid with County Fire fund balance of $60,000 and a General Fund contribution of $394,328 totaling $454,328 (actuals will vary)

Proposition 172 (1993) Fire Districts have received this since 2017:

- Budget Fiscal Year 2025/26 the 9 Fire Districts to receive 10% $300,000

Transient Occupancy Tax (2018) Fire Districts have received this since 2018:

- Budget Fiscal Year 2025/26 the 9 Fire Districts to receive 25% $662,500

Result:

1. **Districts Received approximately $962,500: Each Fire District Received approximately $106,944**

Proposed breakdown to Fire Districts from Calaveras County Fiscal Year 2026/27:

Calaveras County Fire Reorganization Resolution 99-133: Conditions for LAFCO 99-01 Section 7. *"The County will continue to fund fire dispatching services"*
CalFIRE Dispatch contract

- County Fire fund balance of $75,000 and Fire District TOT funds levied for maximum balance of $367,435 totaling $442,435 (actuals will vary)

Proposition 172 (1993):

- Fiscal Year 2026/27 Reduce Fire District share of 10% to 0% - Reduction of $300,000 to Fire Districts

Transient Occupancy Tax (2018):

- Budget Fiscal Year 2026/27 Reduce Fire District Share of 25% to $132,565 – Reduction of $529,935 to Fire Districts

Result:

1. **Districts Received approximately $132,565: Each Fire District Received approximately $14,729**
2. **Each Fire District has been reduced by $92,215 of annual operating funds.**
3. **This is an 86% reduction**

Calaveras Fire Chiefs Association

Date: 07/23/2026

To: Calaveras County Chief Executive Officer, Teresa Hitchcock

From: Calaveras Fire Chiefs Association

RE: Fiscal Year 2026/27 Proposed Local Fire District Budget Reduction

The Calaveras Fire Chiefs Association understands Calaveras County is facing budgetary deficit challenges in Fiscal Year 2026/27. The local fire districts who provide all hazard fire and EMS response in unincorporated areas of the county receive Dispatch services (Resolution 99-133), 10% of State dispersed Proposition 172 (1993), and 25% of Transient Occupancy Tax (2018) is proposing the following reduction to aid in the county financial deficit:

Calaveras County Funding to Fire Districts

Proposition 172 (1993):

- Budget Fiscal Year 2025/26 the 9 Fire Districts to receive 10% $300,000
- Recommendation Fiscal Year 2026/27 Reduce 9 Fire Districts to 0% $300,000 savings to county

Transient Occupancy Tax (2018):

- Budget Fiscal Year 2025/26 the 9 Fire Districts to receive 25% $662,500
- Recommendation Fiscal Year 2026/27 Retain 9 Fire Districts 25% $662,500

Approved Budget Fiscal Year 2025/26 total: $925,500
Proposed Budget Fiscal Year 2026/27 total: $625,500
Total Fire District reduction for Fiscal Year 2026/27: **($300,000) 32.4% reduction in funding to Fire Districts**

Calaveras County Fire Reorganization Resolution 99-133: Conditions for LAFCO 99-01 Section 7. "The County will continue to fund fire dispatching services".

CalFIRE Dispatch contract

- Budget Fiscal Year 2025/26 paid with County Fire fund balance of $60,000 and a General Fund contribution of $394,328 totaling $454,328 (actuals will vary)
- Recommendation Fiscal Year 2026/27 paid with County Fire fund balance of $75,000 and a General Fund contribution of $367,435 totaling $442,435 (actuals will vary)

No fiscal change from previous practice

BOARD OF SUPERVISORS, COUNTY OF CALAVERAS
STATE OF CALIFORNIA

May 3, 1999

RESOLUTION
NO. 99- 133

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF CALAVERAS APPROVING COUNTY FIRE REORGANIZATION NO.1

WHEREAS, the Local Agency Formation Commission on April 12, 1999 approved County Fire Reorganization No. 1 and authorized the Board of Supervisors to proceed; and

WHEREAS, the reorganization was found by LAFCO to be categorically exempt from CEQA (Class 20) and LAFCO has filed a Notice of Exemption, and

WHEREAS, the proceeding is known as the "County Fire Reorganization No. 1."

WHEREAS, the reorganization was initiated by a resolution of application adopted by the Board of Supervisors, and

NOW, THEREFORE, the Board of Supervisors does hereby resolve and order as follows:

1. This action is being taken, pursuant to the Cortese/Knox Local Government Reorganization Act of 1985, commencing with section 56000 of the California Government Code.
2. The reorganization consists of the following changes of organization which are more fully described in Exhibit A:

   Annexation to the Mokelumne Hill Fire Protection District
   Annexation to the San Andreas Fire Protection District
   Annexation to the Murphys Fire Protection District
   Annexation to the West Point Fire Protection District
   Annexation to the Ebbetts Pass Fire Protection District
   Annexation to the Altaville/Melones Fire Protection District
3. The reasons for the proposal are to increase local accountability, minimize overlapping jurisdictions in fire protection and emergency services; promote cost effective services tailored to benefit present and future residents and landowners within these boundary change areas; enable all those who receive fire protection district services to select a local governing board that makes the decisions about those services; and to promote orderly contiguous governmental boundaries.

4. In the absence of written protests filed by at least 25% of the registered owners or landowners within the reorganization area, the reorganization is hereby approved and ordered without election.

5. The reorganization is subject to the following terms and conditions as approved by the Local Agency Formation Commission and as set forth in Exhibit B:

6. The regular County assessment roll will be utilized.

ON A MOTION BY Supervisor Callaway, seconded by Supervisor Thein, the foregoing Resolution was duly passed and adopted this 3rd day of May 1999, by the following vote:

AYES: Supervisors Thein, Callaway, Tryon and Stein

NOES: Supervisor Bailey

ABSENT: None

ABSTAIN: None

Paul Stein

Chair, Board of Supervisors

ATTEST:

Karen Varni

County Clerk and Ex-Officio Clerk of the
Board of Supervisors, County of Calaveras,
State of California

FILE NAME: annex\annx1BdReso9904.doc

COUNTY FIRE RESPONSIBILITY AREA REORGANIZATION I

EXHIBIT A - DESCRIPTION OF REORGANIZATION AREA

Component A - Annexation to the Mokelumne Hill Fire Protection District

About 32 miles surrounding the existing Mokelumne Hill Fire Protection District. The annexation area extends northerly to the County boundary; westerly approximately 5 miles; southerly approximately 5 miles; and easterly approximately 5 miles, including the town site of Paloma.

Component B - Annexation to the San Andreas Fire Protection District

About 64 square miles surrounding the existing San Andreas Fire Protection District. The annexation area extends approximately 5 miles to the north, 5 miles to the west, 4 miles to the south and 6 miles to the east of the existing District boundaries.

Component C - Annexation to the Murphys Fire Protection District

Approximately 33 squire miles extending about 7 miles southeasterly from the current District to the County boundary, northerly about 2 miles to the vicinity of San Antonio Creek and westerly approximately 1 mile, including a portion of the Murphys Pines subdivision.

Component D - Annexation to the Glencoe/Rail Road Flat Fire Protection District

Less than 1 square mile located immediately east of the current District boundary and mostly south of Summit Level Road.

Component E - Annexation to the West Point Fire Protection District

Approximately 82 square miles extending northerly from the existing District and about 7 miles to the County boundary, easterly about 11 miles to the Ebbetts Pass Fire Protection District and southeasterly about 5 miles to include territory easterly of the Glencoe/Rail Road Flat Fire Protection District.

Component F - Annexation to the Ebbetts Pass Fire Protection District

Approximately 2.4 acres located in Forest Meadows Subdivision No. 2

0664

Component G - Annexation to the Altaville/Melones Fire Protection District

Approximately 14 square miles extending northerly from the current District boundary to the vicinity of Fricot City Road to the Mountain Ranch Fire Protection District and approximately a 1 square mile portion of the Murphys Pines subdivision.

Component H - Detachment from the Ebbetts Pass Fire Protection District

Approximately 13.9 acres located adjacent to and west of Highway 4 approximately 2 miles east of Murphys

Component I - Detachment from Murphys Fire Protection District

Approximately 2.4 acres located in Forest Meadows Subdivision No. 2

(Filename:annexati\exha)

0665

EXHIBIT B
COUNTY FIRE REORGANIZATION #1

Findings for LAFCO 99-01

1. The proposal is categorically exempt from CEQA pursuant to Section 15320 of the State CEQA Guidelines as the proposed changes in organization do not change any geographical areas of fire suppression services. The only changes proposed are a permanent transfer of services currently provided.

2. There are resolutions adopted by the County of Calaveras on behalf of the County and the Fire Districts that transfer all the County's dedicated fire property tax money collected within the proposed annexation area to be permanently transferred to the annexing districts.

3. The proposal is consistent with the goals, policies and implementation measures of the Calaveras County General Plan, including Policy VII-3a.

4. That the Commission has reviewed all pertinent Factors of Consideration required by Government Code Section 56841.

5. That the County has submitted the plan for providing services required by Government Code Section 56653 and Commission has reviewed the plan and found the plan considers all factors required by Section.

6. That the Commission has reviewed all the factors of consideration for adopting SOI as required by Government Code Section 56425.

7. That all of the territory proposed to be annexed in this reorganization is inhabited.

8. That the boundaries of all of the territory proposed to be annexed are definitive and certain.

9. That the following boundary changes and SOI amendments as shown on Proposed Fire District Boundaries (Map A) *and as amended at the hearing* should occur:

   a. The annexation of approximately 32 square miles to the Mokelumne Hill Fire District should occur and that the SOI for the District should be established and be coterminous to the exterior boundary of the annexing area.

   b. The annexation of approximately 67 square miles to the San Andreas Fire District *to include APNs 52-005-05, 06, 07, 08, 13, 14, 17, and 18* and that the SOI for the District should be established and be coterminous to the exterior boundary of the annexation area.

   c. The annexation of 33 square miles to the Murphys Fire Protection District and that the SOI for the District should be established and be coterminous to the exterior boundary of the annexation area.

d. The annexation of approximately 82 square miles to the West Point Fire Protection District and that the SOI for the District should be established and be coterminous to the exterior boundary of the annexation area.

e. The annexation of approximately 2.4 acres to the Ebbetts Pass Fire Protection District and the concurrent detachment of that area from the Murphys Fire Protection District. The SOI's for the Ebbetts Pass Fire Protection District be established and made consistent with the existing district boundary except as modified to include this annexation area. The Murphys Fire Protection District SOI will exclude this area.

f. The annexation of approximately 14 square miles to the Altaville/Melones Fire Protection District and that the SOI for the District should be established and be coterminous to the exterior boundary of the annexation area.

g. The annexation of approximately 13.9 acres to the Murphys Fire Protection District and the concurrent detachment of that area from the Ebbetts Pass Fire Protection District. The SOI's for each District will be established consistent with this boundary change.

9. That the annexation and SOI amendment for the Glencoe/Rail Road Flat Fire Protection District be denied without prejudice as part of this Boundary reorganization and be considered as part of Reorganization #2.

Conditions for LAFCO 99-01

1. Prior to recordation of the Certificate of Completion, the County shall provide to the LAFCO Executive Officer legal descriptions, accompanying maps and any other materials necessary for completion of this boundary reorganization and to the satisfaction of the State Board of Equalization.

2. Prior to recordation of the Certificate of Completion, a check made payable to the State Board of Equalization in the required amount shall be submitted by the County to the LAFCO Executive Officer.

3. Upon completion of the annexation, 100% of the property tax revenue collected for fire protection shall be transferred to the respective District that will provide fire services to these areas.

4. County Fire shall transfer the specific fire apparatus and associated fire suppression equipment located with the apparatus to the fire protection district as identified below before the effective date of reorganization:

a. **Mokelumne Hill FPD**

Lic No.	Year	Vin No.	Model	Type	Co No
E687058	1977	CCS337Z150782	Chev	Engine	155
E988894	1997	R745134GL	Kenworth	WT	195**
E47547	1979	D1045JCA22378	Intl	Engine	156
E293003	1982	JB7FP2475C4800596	Dodge	Squad	158*USFS

0687

b. **San Andreas FPD**

E111375	1990 3134GM1723LMO	Dodge Command	160
E778612	1972 756347	White WT	124
E461176	1977 CJV735V100227	Chev WT	439

c. **Murphys FPD**

E759775	1980 T17DEAV608549	GMC Engine	251
E500044	1979 G183397	Intl Engine	252
E080268	1975 F37YRX24193	Ford Squad	242
E349919	1978 CCL238Z163999	Chev Squad	258*USFS
E988881	1997 R745133GL	Kenworth WT	193**

Vallecito Fire Station/Building not including the land

d. **West Point FPD**

E443331	1983 1BGW34W70S42684	Dodge Engine	316

e. **Ebbetts Pass FPD**

E028730	197 R745135GL	Kenworth WT	194**

* Subject to federal excess property program requirements
** Transfer vehicles - title to vehicles to be turned over to the fire district upon completion of the 10 year lease or if paid off sooner.

5. Fire protection districts may continue to use federal surplus property with the understanding that when the vehicle, fire apparatus, or equipment is no longer serviceable it must be returned to the federal government through the contract agency that procured it, in this case, the California Department of Forestry and Fire Protection TCU Ranger Unit Headquarters, Supply Division, located in San Andreas, CA.

6. The County will continue to fund Workers' Compensation Insurance as an incentive to fire protection districts that annex County fire responsibility areas. Coverage for any fire district desiring coverage will continue through June 30, 2002, after which fire districts will be required to provide their own Workers' Compensation insurance coverage.

7. The County will continue to fund fire dispatching services.

8. The County will continue to maintain the water tenders until the lease/purchase is paid off, as allowed for in the Water Enhancement Resolution. After the ten year lease expires, or if paid off sooner, the County will transfer the water tenders to the fire district it describes with the other vehicles and apparatus listed above.

9. The County's volunteers serving the Vallecito area will be transferred to the Murphys Fire Protection District.

10. The Board of Supervisors of Calaveras County shall be the Conducting Authority for this application.

11. Authorize the Board of Supervisors to order the reorganization without an election except as provided in subdivision (b) of Government Code 57081.

12. Affected territory shall be subject to the rules, regulations, ordinances, contractual agreements, or charges to the annexing agency.

13. The effective date for this Boundary reorganization shall be January 1, 2000.

14. If there is a legal challenge to any component of this reorganization, that component is severable from this reorganization, and the remaining components will remain in effect.

County of Calaveras

Economic Development Department
Kathryn Gallino • Director
891 Mountain Ranch Road • San Andreas, CA 95249
209.754.6742 • FAX 209.754.6316

TRANSIENT OCCUPANCY TAX INCREASE PRESS RELEASE

FOR IMMEDIATE RELEASE

November 15, 2018

CONTACT:
Calaveras County Treasurer/Tax Collector
(209) 754-6350

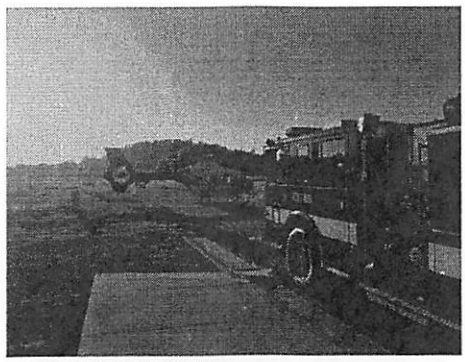
Transient Occupancy Tax Increase Helps Offset Cost of Essential County Services

On November 6, 2018, Calaveras County voters overwhelmingly approved Measure G, increasing the Transient Occupancy Tax (also known as the Overnight Stay Tax) from 6% to 12%. The TOT is a tax that is only for guests staying overnight at hotels, bed and breakfasts, inns, short-term vacation rentals, and similar overnight stay establishments in unincorporated Calaveras County.

The TOT increase is estimated to bring an additional $600,000 to the County annually and is used to enhance emergency response programs and safety services, road improvements and repairs, encourage tourism, agriculture, and economic development in the county. Although the TOT revenue is discretionary General Fund revenue, the Board of Supervisors has historically distributed the revenue as follows:

- 25% to fire districts for maintenance/improvement of emergency response and protection;
- 25% to the Calaveras County Sheriff for patrols helping to prevent thefts/burglaries;
- 25% to the Calaveras County Public Works for road maintenance and pothole repairs; and
- 25% to the Calaveras Visitors Bureau for attracting/retaining businesses and visitors.

The TOT increase will take effect on room stays paid for on or after December 14, 2018.



For more information go to our website at:
https://stories.opengov.com/calaverascountyca/published/ltpmtXJU_ **or call the Calaveras County Treasurer/Tax Collector at (209) 754-6350.**

***

Ebbetts Pass Fire Department - GeoTech

Proposal Response Review

Proposing Company	BAGG	BSK Associates	GeoCon Consultants, Inc.	GeoLogic Associates (RGH)	Mid Pacific
Rec'd Bid Date	08/07/26	08/07/26	08/07/26	08/07/26	08/07/26
# of pages	145	22	20	23	19
Similar Facility Experience	☑	☑	☑	☑	☑
Boring Investigation	7 borings	6 borings	5 borings	3-4 borings	1/ 5000 sf of bldg
Soil Investigation			10 test pits	30 test pits	12-15 test pits
Subsurface Investigation	Seismic Refraction	Seismic Refraction	Refraction Microtremor (ReMi)	Seismic Refraction	Seismic Refraction
Rate: Lump or T&M?	T&M	T&M	Lump Sum	Lump Sum	Lump Sum
a) Existing Information Review	☑	☑	☑	☑	☑
b) Subsurface Exploration	☑	☑	☑	☑	☑
c) Laboratory Testing	☑	☑	☑	☑	☑
d) Geologic Evaluation	☑	☑	☑	☑	☑
e) Groundwater Evaluation	☑	☑	☑	☑	☑
f) Foundation / Structural Support Recommendations	☑	☑	☑	☑	☑
g) Site Development, Earthwork, and Pavement Recommendations	☑	☑	☑	☑	☑
h) Construction Considerations	☑	☑	☑	☑	☑
Geotechnical	$ 61,500.00	$ 66,300.00	$ 19,900.00	$ 48,100.00	$ 24,500.00
Design Investigation	$ 36,969.00		$ 24,600.00		
Plan Review	$ 2,780.00				
Total Fee	**$ 101,249.00**	**$ 66,300.00**	**$ 44,500.00**	**$ 48,100.00**	**$ 24,500.00**
Proposed Schedule	5 weeks incl. permit	12-19 weeks	8 weeks	7-10 weeks	7-10 weeks
Service Agreement	Some exceptions & conditions	Some exceptions	Some exceptions	No exceptions	Added GCs for services

18-Aug

Seismic refraction is a geophysical method used to map subsurface geology, determine depth to bedrock, locate the water table, and evaluate rock strength

Ebbetts Pass Fire Protection District	Policy: 6319
Subject: **Personnel – Position Description: Paid Battalion Chief**	Effective Date: Adopted 07/20/2004 Draft 2026 Revision Date: 01/28/2008

Scope of Employment

The Battalion Chief is assigned to a working shift consisting of 48 hours. Under direction of the Fire Chief or his/her designee, the Battalion Chief supervises, plans, assigns, directs and coordinates both emergency and non-emergency activities assigned to his/her shift. He/she provides highly responsible and complex staff assistance to the Fire Chief and his/her designees by assisting with short range and long range planning and the development and implementation of goals, objectives, standard operating procedures and priorities. He/she also coordinates assigned activities with other shifts, outside agencies and the general public.

The Battalion Chief is considered a member of the on-duty emergency response crew who responds to emergency incidents, directs and participates in fire suppression and EMS responses as needed, and has supervisory authority over all personnel and for all activities of all companies on a shift.

Essential Duties and Responsibilities:

- Participates in the suppression of fires and mitigation of medical emergencies and assumes command at major incidents until relieved by the Duty Officer.
- Directs, coordinates and reviews the work plan for an assigned shift, assigns work, training and project activities, monitors work flow; reviews and evaluates work products, methods and procedures, and implements improvements; meets with staff and crews to identify and resolve problems.
- Schedules sick relief, vacation relief and oversees call back.
- Verifies attendance/special project work/overtime relief and signs personnel timecards and submits timecards to the District Secretary.

- Enforces District regulations, policies, and procedures and maintains discipline.
- When going off-duty or coming on-duty, interfaces with his/her relief to ensure all important information is passed on and the status of all personnel and equipment is known.
- Assists with paid staff and volunteer training, and the scheduling and oversight of multi-company drills
- Schedules regular visitations with personnel assigned to other staffed fire stations and directly oversees the activities. ~~at those stations having no assigned Station Captain.~~
- Appraises the performance of Station Captains and assists the Station Captain with the appraisal of other employees assigned to his/her shift.
- Oversees and periodically reviews the preparation of various computerized incident reports ensuring accuracy and completeness and may be called upon to periodically prepare special and/or technical reports requested by the Fire/Assistant Chief.
- Acts as Duty Officer during the absence of the Fire Chief or Assistant Chief.
- Assists with short range and long range planning and the development and implementation of goals, objectives, standard operating procedures and priorities.
- Coordinates assigned activities with other shifts, outside agencies and the general public.
- Performs other projects /tasks as may be assigned

Skills Knowledge and/or Experience:

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required:

- Knowledge and experience in modern structural and wildland firefighting principles, tactics and strategies with an emphasis on structure protection

- Knowledge of the ICS system and incident command operations, rescue principles, practices, techniques and procedures
- Knowledge of fire prevention and hazardous materials regulation, principles, practices and procedures
- Knowledge of labor relations practices and procedures
- Knowledge of principles and practices of organization, administration, budget, and personnel management and training
- Knowledge of principles and practices of supervision including employee performance evaluation and safety practices
- Principles and practices of public education regarding fire safety and prevention
- Knowledge of modern office procedures, methods and equipment including computer technology required for job responsibilities
- Ability to explain decisions, communicate clearly, and prepare clear, concise and accurate memoranda, letters, written instructions and reports
- Ability to make decisions under pressure and in a timely manner; interpret pertinent policies guidelines and regulations accurately and ability to accept responsibility for decisions
- Ability to assess the training needs of individuals and groups; -ability to develop, test and deliver and evaluate training activities on his/her shift

Qualifications for Appointment (or within timeframe if specified):

- Fire Officer Certification
- Internal candidates:
  - Fire Officer 3 Coursework Completion: Fire Officer 3A, 3B, and 3C or equivalent required within one year of appointment (additional time may be approved by the Fire Chief if course availability requires it). Probationary period
  - Completion of District Battalion Chief Taskbook.
- External candidates are required to have a Fire Officer 3 Certification or equivalent.

- Six years full-time fire service experience gained working with a municipal, special district, state or federal fire service agency
- Two years full-time fire service experience as a Fire Captain
- Class C Driver's License with Firefighter endorsement or higher
- EMT or Licensed Paramedic
- ICS 100 or equivalent experience
- ICS 200 or equivalent experience
- ICS 300 or equivalent experience/training (Required within one year of appointment)

Qualifications for Acting Battalion Chief:

- Four years full-time fire service experience gained working with a municipal, special district, state or federal fire service agency
- One year full-time service as Fire Captain and/or approval of the Fire Chief or his/her designee
- Fire Officer 2 Certification or equivalent
- ICS 100 or equivalent experience/training
- ICS 200 or equivalent experience/training
- Completion of the Acting Battalion Chief's Task Book

LETTER OF INTENT TO INVEST

Forest Meadows Community Syndication Fund I, LLC

Non-Binding Expression of Interest

Dear Friend of Forest Meadows,

I, _____, am interested in learning more about and potentially investing in the proposed acquisition and preservation of the Forest Meadows Golf Course.

Based on the information provided to me, I understand that:

- This is a proposed private investment offered under **Rule 506(b) of Regulation D**.
- This Letter of Intent is **non-binding** and does **not** obligate me to invest.
- I will receive the complete investment documents, including the Private Placement Memorandum (PPM), subscription agreement, and other required disclosures before making any investment decision.
- I will have the opportunity to conduct my own due diligence before deciding whether to invest.
- Any investment will be subject to all applicable securities laws and the final offering documents.
- I understand this offering is intended for individuals who have a pre-existing relationship with the issuer or its representatives, as required under Rule 506(b).

Proposed Investment

Estimated Investment Amount: $_____

Signature: _____

Contact Information

Name: _____

Phone: _____

Email: _____

Important Notice

This Letter of Intent is intended solely to express preliminary interest. It is **not** a commitment to invest, does **not** create a legal obligation for either party, and is **not** an offer to sell or a solicitation to buy securities. Any investment decision will be made only after reviewing the final offering documents and completing the investor qualification process.



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FOREST MEADOWS
GOLF COURSE

SAVE
FOREST MEADOWS
GOLF COURSE

BY BP INVESTMENT

An opportunity to own the future of the community.

A COMMUNITY ASSET WORTH SAVING.

Keep Forest Meadows strong for generations to come.

OUR PROPOSAL

BP Investment will purchase and operate Forest Meadows Golf Course for the benefit of our community.

HOW IT WORKS

MINIMUM INVESTMENT
$25,000

Capital raised would be used for:

- Purchasing the golf course
- Operating and management expenses
- Course improvements
- Long-term sustainability

NO HOA DUES INCREASE

This project is separate from the Forest Meadows HOA and will not result in any increase in HOA dues.

FUNDS PLACED IN A SELF-DIRECTED IRA

WHAT IS IT?

A Self-Directed IRA (SDIRA) allows you to invest in a wide range of assets beyond traditional stocks and mutual funds, including real estate and private investments.

TAX-FREE TRANSFER

This allows funds to be transferred tax-free from an existing IRA or a former employer's 401(k) into an SDIRA to invest in this project—without taking a taxable distribution, subject to IRS rules.

WHY IT MATTERS

Golf courses help protect surrounding home values.

> "We find that homes in golf course communities sell at a **9%** premium compared to homes in non-golf course communities. We also find that home prices in golf course communities can decrease by **17%** after the related golf course closes."

Source: Yates, S.R. & Cowart, L.B., The Impact of Shuttered Golf Courses on Property Values, Journal of Sustainable Real Estate, Vol. 11, No. 1.

JOIN THE EFFORT

We are seeking community interest to move this vision forward.

If interested, please complete and return the non-binding Letter of Intent (LOI) on the back.

Your LOI helps us gauge support and move toward our next steps.

BP INVESTMENT

WEBSITE
www.blueprintinvestmentsandtax.com

EMAIL
savefmgolfcourse@gmail.com

YOUR INTEREST HELPS SHAPE THE FUTURE.

If there is strong community interest, we will host a public informational meeting to share more details, answer questions, and discuss next steps.

This is a non-binding Letter of Intent and is not an offer to sell or a solicitation to buy securities. Any investment will be made only after reviewing final offering documents and completing the investor qualification process.

BP INVESTMENT

— FOREST MEADOWS —