

Ebbetts Pass Fire District



**BOARD OF DIRECTORS
NOTICE OF REGULAR MEETING
9:00 A.M. Tuesday, May 16, 2023
1037 Blagen Road, Arnold**

In compliance with recently issued guidelines from the State of California and other governing agencies, and in order to aid in keeping the public safe, Ebbetts Pass Fire District (EPFD) continues to conduct our Board Meeting via teleconference in addition to the physical location.

To access the meeting please visit [zoom.us](https://us06web.zoom.us/j/87419216868) website and enter Meeting ID: 874 1921 6868 with passcode: 861218. If you need assistance in accessing this information, please email epfd@epfd.org or call the EPFD office at 209-795-1646, Monday through Friday, 8:00 am to 5:00 pm. You may also register in advance for this meeting:
<https://us06web.zoom.us/j/87419216868?pwd=aTJHWHXpwQjJnemRaRHN1N1pOTBuUT09>

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

MEMBERS OF THE BOARD

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

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: 04/18/23
 - 3.2. Acceptance of April 2023 Checks Listings and Authorize to File for Audit

NOTICE OF REGULAR MEETING – continued

May 16, 2023

4. **Committee Reports:** The Board will discuss the status of the following matters. The Board may take action on recommendations and/or give direction to staff or committee members related to follow-up on specific matters addressed by the committee.
 - 4.1. **Finance Committee** (Directors Dashner & Barr)
 - 4.1.1. **5-Year Capital Outlay Update Fiscal Years 2023/24 – 2026/27**
 - 4.1.2. **Proposed Preliminary Budget Fiscal Year 2023-24**
 - 4.2. **Personnel/Safety Committee** (Directors Dashner & McKinney)
 - 4.3. **Fire Prevention Committee** (Directors Neal & Clemens)
 - 4.4. **Apparatus/Equipment Committee** (Directors McKinney & Neal)

5. **Scheduled Items:** The Board will discuss and take action on the specific items listed below.
 - 5.1. **California Dept. of Healthcare Services:** Public Provider (PP) Ground Emergency Medical Transportation (GEMT) Program – Approval of Certification Form for State Calendar Year 2023
 - 5.2. **Calaveras Local Agency Formation Commission (LAFCO):** Resolution of the Calaveras Local Agency Formation Commission Adopting a Proposed Budget for 2023-2024
 - 5.3. **2022 Cardiac Arrest Registry to Enhance Survival (CARES):** Email from Mountain Counties Emergency Medical Agency Medical Director – Doctor Kann
 - 5.4. **Ebbetts Pass Fire District:** Fiscal Year 2023-24 Personnel Pay Schedule
 - 5.5. **Calaveras County Department of Integrated Waste Management:** Proposition 218 Notice of Public Hearing on Solid Waste Parcel Fee
 - 5.6. **Ebbetts Pass Fire District:** Discussion and possible action regarding support of Citizens Initiative to pass a 1% Sales Tax for local fire service staffing.

6. **Reports:** The Board will hear reports on the following matters. The Board may discuss information contained in these reports.
 - 6.1. Administrative Report
 - 6.2. Legislative Report
 - 6.3. Administrative – EMS

7. **Comments, Questions, and Consideration:** The Board will entertain comments and questions from the following individuals or representatives. The Board may discuss these comments or questions on these items but may not take action.
 - 7.1. Board Members
 - 7.2. Firefighters' Association
 - 7.3. Employees' Group
 - 7.4. Public Comments

8. **Adjournment of Regular Meeting**

ADMINISTRATIVE STAFF:

Michael Johnson, Fire Chief Cheryl Howard, Secretary

Ebbetts Pass Fire District



MINUTES
Board of Directors
April 18, 2023

SUBJECT TO APPROVAL

1. The meeting was called to order with proper social distancing among everyone and with accommodation for the public through the use of Zoom Meetings at 9:00 A.M. Board Secretary Mike Barr called the meeting to order and the Pledge of Allegiance was recited.

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

District personnel present: Fire Chief Mike Johnson
District Secretary Cheryl Howard
Battalion Chief Rodney Hendrix, Aaron Downing
Shea Buhler, Jim Eaves, Glenn Verkerk,
Alex Baker, Nate Attaway, Sean Bitner, Will Koelzow,
Spencer Hickok

Public present: none

Others present via Zoom Meeting: Randayn Forrest

2. **PUBLIC APPEARANCES/COMMENT**

None

3. **CONSENT ITEMS**

Mr. Clemens made a motion to approve Consent Items 3.1. and 3.2. Mr. Dashner seconded; motion passed 4-0 (AYES: Barr, Clemens, Dashner, Neal; ABSENT: McKinney).

4. **COMMITTEE REPORTS**

- 4.1. **Finance Committee**

Chief Johnson reported that the finances remained good with nearing the last few months of the fiscal year. He noted the soon-coming IGT funds along with the IGT deposit return. He added that with this month's station loan payment there remained 3.5 years (7 more semi-annual payments). The County Offices had pushed the requirement for this year's submittal of the Preliminary Budget into May.

4.2. Personnel/Safety Committee

Chief Johnson reported there had been a minor injury with a small laceration that had been easily addressed with medical care and no lost time. He reported that Firefighter-Paramedic Mark Prozorov has accepted the contingent job offer and is starting the physical and other requirements for full-time hire.

4.3. Fire Prevention Committee

Chief Johnson reported the Community Wildfire Preparedness Day has been scheduled for Saturday, May 6th. He also noted Fire Prevention Officer Joan Lark had a successful lot clearers meeting back in March.

4.4. Apparatus/Equipment Committee

Battalion Chief Downing reported on the status of the fleet starting with the newest loader being sent to Pape Machinery for the high-flow installation, E432 would soon have its brakes, new Kussmaul auto chargers for the Quantum engine and ambulance U3508, and the UTVs were undergoing servicing and track removal for the summer response. He added that the ordered new ambulance continued to be waiting for its chassis but it was scheduled for September installation and painting. He was exploring the possibility of remounting the box from the oldest (U3508) of the Braun NW ambulances but he was currently waiting for an estimate of costs.

5. **SCHEDULED ITEMS**

5.1. USDA: Comments on the Stanislaus National Forest Hazard Tree Management Project

Chief Johnson reported that this item had been included for the Board's information and allowed for a 30-day comment period regarding the felling and removal of hazardous trees adjacent to roads, trails and other sites within the Stanislaus National Forest. The Board members noted that removal of hazardous trees was good.

5.2. FDAC: Amended and Restated Joint Powers Agreement of Fire Risk Management Services

Chief Johnson reminded the Board members that the District participated in the FDAC EBA Joint Powers Authority for the dental, vision, and life group insurance for the staff. He reported that the proposed resolution was to amend and restate the agreement joining it with the workers' compensation JPA which had been called FASIS. The new JPA is to be called Fire Risk Management Services Joint Powers Authority (FRMS). Mr. Dashner made a motion to adopt Resolution 2023-2 Authorizing Participation in and Approving the Amended and Restated Joint Exercise of Powers Agreement of the Fire Risk Management Services Joint Powers Authority. Mr. Neal seconded; motion passed 4-0 (AYES: Barr, Clemens, Dashner, Neal; ABSENT: McKinney).

5.3. SDRMA: 2023-24 Workers' Compensation Renewal Estimate

Chief Johnson reported that, as a self-insured entity operating through SDRMA, the costs of previous year's industrial injuries have caught up once again through increased premiums. He noted the estimated renewal contribution is \$229,277 for fiscal year 2023-24.

- 5.4. EPFD Ambulance Service: 2023-24 Ambulance Billing Rate Adjustment
Chief Johnson reminded the Board members that the ambulance contract allows for an annual cost-of-living increase for the District's ambulance service. The CPI was determined and presented for Board approval in the resolution. After some discussion, Mr. Dashner made a motion to approve Resolution 2023-3 Adopting Ambulance Transport Rates for Fiscal Year 2023-24. Mr. Neal seconded; motion passed 4-0 (AYES: Barr, Clemens, Dashner, Neal; ABSENT: McKinney).
- 5.5. Calaveras Public Power Agency: Rate Increase
Chief Johnson reported that the District's per KWH electricity cost increased from 11 to 20 cents in January. He added that the District may want to revisit the addition of solar to help offset increasing costs.
- 5.6. New Type I Fire Engine Building Proposal: Review a possible action regarding the Purchase of a new Type 1 Fire Engine for Station 3
Battalion Chief Aaron Downing gave information regarding the specifications for a new wildland urban interface (WUI) fire engine for deployment at Station 3 in Hathaway Pines. Short list of specs: WUI, 27' length, 500 HP, 4WD, 750-gallon water tank, 24' extension ladder. He noted the Option A for 100% pre-payment had a Grand Total Purchase Price of \$1,151,220.58.

After noting the various option choices from the manufacturer had been included for the Board's information, Chief Johnson reported that the terms of the grant were that only 25% of grant could be used for down payment so EPFD would have to come up with nearly the full amount down if Option A were chosen. He noted the options were as follows: Option A 100% Pre-Payment, Option B Chassis Pre-Payment, and Option C Payment at Time of Delivery or Pickup. Following much discussion, Mr. Dashner made a motion to accept the Product Proposal for one Pierce Manufacture, Inc. 4X4 Enforcer Type 1 Fire Engine under the Option C Payment at Time of Delivery or Pickup. Mr. Neal seconded; motion passed 4-0 (AYES: Barr, Clemens, Dashner, Neal; ABSENT: McKinney).

- 5.7. Consumer Price Index (CPI) Adjustment: Fiscal Year 2023-24 Salary Schedule Cost-of-Living Adjustment
Firefighter Sean Bitner presented the Board members with copies of estimates of various COLA percentages and noted that the Local would like a COLA of 8%.
- 5.7.1. Closed Session started at 10:15.
- 5.7.2. Open Session re-opened at 10:41 and Mr. Barr reported that the Board members present had unanimously decided to approve a 5% cost-of-living increase to the salary schedule for fiscal year 2023-24.

6. **REPORTS**

6.1. Administrative Report

Chief Johnson reported the crews were gearing up for spring weather with working on the stations' curb appeal including painting lines.

6.2. Legislative Report

Chief Johnson noted Bertha Underhill, local advocate for the sales tax support for Calaveras County fire entities (potentially Measure A again), was wanting to meet with Mr. Barr. Mr. Barr reported he had been unavailable the previous week but was arranging to meet with her.

Chief Johnson noted there were only a few interesting items of legislation at this time.

6.3. Administrative - EMS

Chief Johnson congratulated Alex Baker for achieving Paramedic certification.

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

Each Board member noted the good work being done by the line staff during incidents. Mr. Clemens commented that he would like to see Station 3 with a captain and engineer in the future.

7.2. Firefighters Association

Nate Attaway reported the fundraiser envelope stuffing should be underway shortly by the Arnold Angels as they were currently still waiting for the printed items.

7.3. Employees' Group

Rodney Hendrix commented about the Union still desired Captain ranks at Station 3.

7.4. Public Comments

None

8. ADJOURNMENT

Mr. Dashner made a motion to adjourn. Mr. Neal seconded; motion passed 4-0. 10:53 A.M.

Respectfully submitted,

Cheryl Howard
District Secretary

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 4/30/2023**

Fund 2290 Ebbetts Pass Fire

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	22900000 5,007,018.26
1007	Outstanding Checks	22900000 (1,296.25)
1016	Imprest Cash	22900000 40,000.00
Total Assets		\$5,045,722.01
 <u>Liabilities</u>		
2091	Accts Payable - Staledated Cks	22900010 4,532.26
Total Liabilities		\$4,532.26
 <u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	22900000 4,090,586.93
3043	Reserve for Imprest Cash	22900000 40,000.00
Total Fund Balance		\$4,130,586.93
Year-to-Date Revenues		\$6,303,413.35
Year-to-Date Expenditures		\$5,392,810.53
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
Total Fund Equity		\$5,041,189.75
Total Liabilities and Fund Equity		\$5,045,722.01

REVENUE ACCOUNT SUMMARY SHEET - April 2023

Fire Operations:		F	BUDGETED	RECEIVED	Year-To-Date	% Received
ACCOUNT	No.			Month		Year-To-Date
Property Tax - Current Secured	4010	2,482,469	1,099,844.99	2,477,872.40	100%	
Administrative Fee (SB2557)	4013	(46,672)	-22,918.06	(45,836.12)	98%	
Unitary Tax	4015	62,824	31,414.04	64,530.73	103%	
Supplemental Tax - Current Secured	4017	40,784	27,086.23	49,862.47	122%	
Property Tax - Current Unsecured	4020	23,859	1,450.33	24,962.54	105%	
Supplemental Tax - Current Unsecured	4027	2,357	-150.90	2,053.02	87%	
Prior Unsecured Taxes	4040	3,409	175.07	961.74	28%	
Transient Occupancy Taxes	4072	75,000	0.00	38,491.79	51%	
Interest	4300	5,000	0.00	35,362.71		
HOPTR	4463	20,705	6,902.89	16,764.16	81%	
State Grant - OTS & RFC	4455	91,000	0.00	85,426.11		
Timber Tax	4465	-	0.00	88.32		
State Aid for Public Safety (Prop 172)	4472	36,000	0.00	18,493.67		
Federal Grant - AFG	4505	-	0.00	0.00		
Reimbursement - Personnel	4542	50,000	0.00	0.00	0%	
Reimbursement - Equipment	4543	5,000	0.00	0.00	0%	
Charges for Current Service (hydrants)	4679	10,500	0.00	0.00	0%	
Other Refund - Prior Year Taxes	4684	-	0.00	0.00		
Training Fees	4689	-	575.00	6,975.00		
Gifts/Donations	4707	-	0.00	600.00		
Refund - Misc.	4708	-	0.00	3,549.48		
Other Revenue	4712	23,028	0.00	18,589.44	81%	
Miscellaneous Revenue	4713	500	0.00	251.64	50%	
Refunds - Insurance	4743	-	0.00	0.00		
CPPA - PGE Rate Credit	4724	-	0.00	1,273.00		
Total		2,885,763	1,144,379.59	2,800,272.10	97%	

EMS/Paramedic Program		BUDGETED	RECEIVED	Year-To-Date	% Received
ACCOUNT	No.		Month		Year-To-Date
Special Tax	4077	362,883	145,136.13	344,672.83	95%
Special Tax - Sustain ALS	4077 S	329,504	53,416.33	182,216.33	55%
Refunds - Insurance	4743	-	0.00	0.00	
Total		692,387	198,552.46	526,889.16	76%

Ambulance Program		BUDGETED	RECEIVED	Year-To-Date	% Received
ACCOUNT	No.		Month		Year-To-Date
Special Tax	4077	830,503	332,161.88	788,826.33	95%
Special Tax - Sustain ALS	4077 S	1,115,718	522,965.82	1,186,595.56	106%
Other Programs - State (GEMT)	4479	103,000	0.00	103,511.76	
Federal Grant - AFG - Generator	4505	32,685	0.00	0.00	0%
State Other Aid (IGT)	4580	200,000	0.00	4,971.82	2%
EMS Transport Revenue	4660	770,000	105,226.74	852,449.05	111%
Collections	4679	-	123.50	2,238.23	
Refunds - Insurance	4743	-	0.00	9,765.23	
Total		3,051,906	960,477.94	2,948,357.98	97%

FIRE OPERATIONS ACCOUNT SUMMARY SHEET - APR 2023

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
SALARIES & BENEFITS	5001					
Salaries/Wages	-1.001	1,225,853	93,187.26	949,252.65	276,600.35	77%
Extra Hire	-1.002	10,000	0.00	965.97	9,034.03	10%
Extra Hire - Intern	-1.003	46,506	2,926.68	21,483.07	25,022.93	46%
ST/TF FF Payments	-1.004	50,000	0.00	0.00	50,000.00	0%
Volunteer FF Relief	-1.005	40,000	478.03	4,962.02	35,037.98	12%
Retirement-UAL	-1.049	101,903	0.00	96,423.90	5,479.10	95%
Retirement	-1.050	170,022	13,842.34	145,690.28	24,331.72	86%
Group Insurance	-1.055	271,500	18,742.96	222,856.10	48,643.90	82%
Uniform Allowance	-1.062	1,500	0.00	1,400.00	100.00	93%
SERVICES & SUPPLIES	5111					
Safety Clothing	-1.111	11,690	0.00	1,023.14	10,666.86	9%
Safety Equipment	-1.115	6,000	0.00	221.72	5,778.28	4%
Communications-Radios	-1.121	5,760	0.00	1,626.43	4,133.57	28%
Communications-Phone	-1.124	8,000	274.00	6,148.26	1,851.74	77%
Food - Fire Line Meals	-1.131	640	0.00	529.77	110.23	83%
Housekeeping	-1.141	6,800	273.37	5,506.84	1,293.16	81%
Insurance-Prop/Liability	-1.151	34,418	0.00	34,418.00	-	100%
Insurance-Workers Comp	-1.153	57,899	0.00	57,898.30	0.70	100%
Maintenance-Apparatus	-1.181	59,000	3,730.40	32,598.26	26,401.74	55%
Maintenance-Utilities	-1.182	10,000	0.00	4,043.76	5,956.24	40%
Building Maintenance	-1.201	16,280	0.00	16,016.21	263.79	98%
Emergency Care/Rescue	-1.211	1,275	0.00	0.00	1,275.00	0%
Memberships	-1.221	8,015	0.00	9,410.00	(1,395.00)	117%
Office Expense	-1.241	12,050	0.00	2,464.06	9,585.94	20%
Office Expense-Postage	-1.243	1,000	19.50	369.25	630.75	37%
Office Expense-Copies	-1.245	690	37.27	357.34	332.66	52%
Professional Services	-1.271	33,000	0.00	12,840.32	20,159.68	39%
Small Tools/FF Equipment	-1.401	23,000	194.81	22,993.17	6.83	100%
Small Tools-Hose/SCBA	-1.402	9,000	0.00	2,288.50	6,711.50	25%
Special District Expense	-1.411	18,650	0.00	7,788.46	10,861.54	42%
SDE--Health Maintenance	-1.412	14,700	0.00	2,492.04	12,207.96	17%
Training	-1.422	12,500	0.00	13,952.43	(1,452.43)	112%
Travel/Education	-1.478	9,000	0.00	350.12	8,649.88	4%
Transportation Fuel	-1.480	20,000	918.18	21,383.42	(1,383.42)	107%
Utilities - Water/Sewer	-1.501	4,660	0.00	4,170.02	489.98	89%
Utilities - Electrical	-1.504	5,440	1,042.00	8,676.67	(3,236.67)	159%
Utilities - Propane	-1.505	10,400	2,021.66	13,364.96	(2,964.96)	129%
LAFCO Fee	5627	4,370	0.00	4,312.96	57.04	99%
FIXED ASSETS						
Building Fund: Structures	5640	271,698	105,848.61	285,685.22	(13,987.22)	105%
Equipment	5701	327,402	0.00	333,409.17	(6,007.17)	
Fire Operation Fund Totals		2,920,621	243,537.07	2,349,372.79	571,248.21	80%

CHECKS ISSUED LISTING - APR 2023 FIRE OPERATIONS

Check No.	PAID TO	PURPOSE	AMOUNT
5001.1.001: SALARIES			
	25020, 25140 Payroll / Statutory Elective Withholding		83,943.48
	25020, 25140 Paychex Fee	employer cost	272.62
1128250, 1128754	PARS	EE withholding	220.27
	25021, 25143 EPFF Local #3581	dues and meals withholding	932.44
	CalPERS	EE portion; ER paid EE portion	7,815.45
5001.1.002: EXTRA HIRE			<i>none issued</i>
5001.1.003: EXTRA HIRE - SPECIAL			
	25020, 25140 Payroll / Statutory Withholding / Elective Withholding		2,716.68
1128250, 1128754	PARS	EE withholding	210.00
5001.1.004: Expenditure: ST/TF Firefighter Payment			<i>none issued</i>
5001.1.005: Expenditure: Volunteer Firefighter Payment			
	1129023 PARS	trust administration	478.03
5001.1.049: RETIREMENT UAL PREPAYMENT & LOAN			<i>none issued</i>
5001.1.050: RETIREMENT (PERS)			
	CalPERS	Employer Portion	13,842.34
5001.1.055: GROUP INSURANCE			
	25020, 25140 Supplemental Life Premium Withholding		-108.50
	1128697 FDAC EBA	vision/dental/life premium	1,187.27
	1128699 SDRMA-Employee Benefit Service - medical premium		16,761.19
	1128698 LV FF Health & Welfare Trust	medical premium	903.00
5001.1.062: UNIFORM ALLOWANCE		<i>No longer identified separate of pay.</i>	
5111.1.111: SAFETY CLOTHING			<i>none issued</i>
5111.1.115: SAFETY EQUIPMENT			<i>none issued</i>
5111.1.121: COMMUNICATIONS: RADIOS			<i>none issued</i>
5111.1.124: COMMUNICATIONS: TELEPHONE			
	1129017 AT&T - Local - Sta.2 & 4	monthly charges	92.80
	1129019 Comcast	phone/internet	181.20

CHECKS ISSUED LISTING - APR 2023 FIRE OPERATIONS

Check No.	PAID TO	PURPOSE	AMOUNT
5111.1.131:	FOOD/FIRE LINE MEALS		<i>none issued</i>
5111.1.141:	HOUSEHOLD EXPENSE		
1128701	Alcal Glass & Supply	air filters, toilet seats	129.62
1128702	CA Waste Recovery	trash removal	123.09
1128703	Ebbetts Pass Lumber Co	liners, sponges	7.78
1128704	Ebbetts Pass Gas Service	propane	12.88
5111.1.151:	INSURANCE: PROPERTY/LIABILITY		<i>none issued</i>
5111.1.153:	INSURANCE: WORKER'S COMPENSATION		<i>none issued</i>
5111.1.181:	MAINTENANCE: APPARATUS		
1128705	Golden State EVS	U1008: Kussmaul charger	959.81
1128709	Mello Transmission Co	U1005: switch	69.42
1128706	John Deere Power Plan	U6008: hyd oil	217.08
1129024	Chains Required	U1009: tire cables	244.63
1129018	Clutch & Brake Xchange	U1002: brake parts, springs, bus	2,239.46
5111.1.182:	MAINTENANCE: UTILITIES		
1127519	Arnold Auto Supply	U3023: hitch, oil eater spray	46.07
1127530	Snoquip Inc.	U3020: Plow edge	291.11
1128099	Snoquip Inc.	U3015: bolt, locknut	26.17
5111.1.201:	BUILDING & GROUNDS MAINTENANCE		<i>none issued</i>
5111.1.211:	EMERGENCY CARE		<i>none issued</i>
5111.1.221:	MEMBERSHIPS/SUBSCRIPTIONS		<i>none issued</i>
5111.1.241:	OFFICE EXPENSE		
1127000	US Bank	spam blocker,microsoft sub	109.99
1127522	Calaveras Enterprise	subscription	45.00
1127761	Staples	paper, lam pouches	123.25
1128100	US Bank	spam blocker, pens, notepads	45.69
5111.1.243:	OFFICE EXPENSE: POSTAGE		
	JE Calaveras Co.	checks postage	
5111.1.245:	OFFICE EXPENSE: COPIES		
1128710	Power Business Technology	copier maintenance	37.27

CHECKS ISSUED LISTING - APR 2023 FIRE OPERATIONS

Check No.	PAID TO	PURPOSE	AMOUNT
5111.1.271:	PROFESSIONAL SERVICES		<i>none issued</i>
5111.1.401:	SMALL TOOLS/FF EQUIPMENT		
	1128700 Arnold Auto Supply	battery charger	99.73
	1128703 Ebbetts Pass Lumber Co	paint, tool bag, batteries, tape	95.08
5111.1.402:	SMALL TOOLS: HOSE / SCBA		<i>none issued</i>
5111.1.411:	SPECIAL DISTRICT EXPENSE		<i>none issued</i>
5111.1.412:	SPECIAL DISTRICT EXPENSE: HEALTH MAINTENANCE		<i>none issued</i>
5111.1.422:	TRAINING		<i>none issued</i>
5111.1.478:	TRAVEL/EDUCATION/TRAINING		<i>none issued</i>
5111.1.480:	TRANSPORTATION FUEL		
	25201 Hunt & Sons	diesel	494.30
	1129020 Ebbetts Pass Gas Service	unleaded	423.88
5111.1.501:	UTILITIES: WATER/SEWER		
	JE Calavers Co Tax Collector	assessment	158.92
5111.1.504:	UTILITIES: ELECTRICITY		
	JE CPPA	electricity	1,042.00
5111.1.505:	UTILITIES: PROPANE		
	1128704 Ebbetts Pass Gas Service	propane	2,021.66
5627 F:	LAFCo		<i>none issued</i>
5640 F:	STRUCTURES		
	1129010 WestAmerica Bank	loan payment	105,848.61
5701 F:	EQUIPMENT		

ENGINE PARAMEDIC PROGRAM ACCOUNT SUMMARY SHEET - Apr 2023

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
SALARIES & BENEFITS	5001					
Salaries/Wages	-2.001	411,145	28,185.16	280,189.56	130,955.44	68%
Retirement-UAL	-2.049	56,226	0.00	53,282.07	2,943.93	95%
Retirement	-2.050	61,749	5,122.42	54,129.67	7,619.33	88%
Group Insurance	-2.055	98,800	6,876.05	81,443.79	17,356.21	82%
Uniform Allowance	-2.062	600	0.00	600.00	-	100%
SERVICES & SUPPLIES	5111					
Safety Clothing	-2.111	2,775	0.00	133.98	2,641.02	5%
Safety Equipment	-2.115	1,000	0.00	23.77	976.23	2%
Communications-Radios	-2.121	1,440	0.00	283.04	1,156.96	20%
Communications-Phone	-2.124	2,000	68.50	1,536.81	463.19	77%
Food/Meals	-2.131	160	0.00	77.94	82.06	49%
Housekeeping	-2.141	1,700	65.13	1,328.08	371.92	78%
Insurance-Prop/Liability	-2.151	6,884	0.00	6,883.00	1.00	100%
Insurance-Workers Comp	-2.153	11,580	0.00	11,579.85	0.15	100%
Maintenance-Apparatus	-2.181	2,900	0.00	0.00	2,900.00	0%
Building & Grounds Maint.	-2.201	4,070	0.00	2,817.16	1,252.84	69%
Copier Maintenance	-2.245	175	9.32	76.64	98.36	44%
Professional Services	-2.271	2,200	0.00	2,141.37	58.63	97%
Special District Expense	-2.411	1,030	0.00	1,070.00	(40.00)	104%
SDE--Health Maintenance	-2.412	3,300	0.00	698.00	2,602.00	21%
Training	-2.422	4,000	0.00	3,399.87	600.13	85%
Travel/Education	-2.478	2,700	0.00	27.54	2,672.46	1%
Transportation Fuel	-2.480	7,200	0.00	4,341.30	2,858.70	60%
Utilities - Water/Sewer	-2.501	1,165	0.00	959.03	205.97	82%
Utilities - Electrical	-2.504	1,360	260.50	2,169.15	(809.15)	159%
Utilities - Propane	-2.505	2,600	505.41	3,341.23	(741.23)	129%
SPECIAL TAX HANDLING FEE	5411	3,629	1,791.54	3,605.52	23.48	99%
Engine Paramedic Program Totals		692,388	42,884.03	516,138.37	176,249.63	75%

CHECKS ISSUED LISTING - APR 2023 ENGINE PARAMEDIC

Check No.	PAID TO	PURPOSE	AMOUNT
5001.2.001: SALARIES			
	25020, 25140	Payroll / Statutory Elective Withholding / Paychex Fee	25,520.37
1128250, 1128754	PARS	EE withholding	0.00
	25021, 25143	EPFF Local #3581	431.18
	PERS	EE portion; ER paid EE portion	1,233.61
5001.2.049: RETIREMENT UAL PREPAYMENT & LOAN			<i>none issued</i>
5001.2.050: RETIREMENT (PERS)			
	CalPERS	Employer Portion	5,122.42
5001.2.055: GROUP INSURANCE			
	25020, 25140	Supplemental Life Premium Withholding	-26.82
	1128697	FDAC-EBA vision/dental/life premium	384.00
	1128699	SDRMA-Employee Benefit Service - medical premium	6,518.87
5001.2.062: UNIFORM ALLOWANCE		<i>No longer identified separate of pay.</i>	
5111.2.111: SAFETY CLOTHING			<i>none issued</i>
5111.2.115: SAFETY EQUIPMENT			<i>none issued</i>
5111.2.121: COMMUNICATIONS: RADIOS			<i>none issued</i>
5111.2.124: COMMUNICATIONS: TELEPHONE			
	1129017	AT&T - Local - Sta.2 & 4	23.2
	1129019	Comcast	45.3
5111.2.141: HOUSEHOLD EXPENSE			
	1128701	Alcal Glass & Supply	32.41
	1128702	CA Waste Recovery	30.77
	1128703	Ebbetts Pass Lumber Co	1.95
5111.2.151: INSURANCE: PROPERTY/LIABILITY			<i>none issued</i>
5111.2.153: INSURANCE: WORKER'S COMPENSATION			<i>none issued</i>
5111.2.181: MAINTENANCE: APPARATUS			<i>none issued</i>
5111.2.201: BUILDING & GROUNDS MAINTENANCE			<i>none issued</i>
5111.2.245: OFFICE EXPENSE: COPIES			
	1128710	Power Business Technology	9.32
		copier maintenance	

CHECKS ISSUED LISTING - APR 2023 ENGINE PARAMEDIC

Check No.	PAID TO	PURPOSE	AMOUNT
5111.2.271:	PROFESSIONAL SERVICES		<i>none issued</i>
5111.2.402:	SMALL TOOLS: HOSE / SCBA		<i>none issued</i>
5111.2.411:	SPECIAL DISTRICT EXPENSE		<i>none issued</i>
5111.2.412:	SPECIAL DISTRICT EXPENSE: HEALTH MAINTENANCE		<i>none issued</i>
5111.2.422:	TRAINING		<i>none issued</i>
5111.2.478:	TRAVEL/EDUCATION/TRAINING		<i>none issued</i>
5111.2.480:	TRANSPORTATION FUEL		<i>none issued</i>
5111.2.501:	UTILITIES: WATER/SEWER		<i>none issued</i>
5111.2.504:	UTILITIES: ELECTRICITY		
	JE CPPA	electricity	260.50
5111.2.505:	UTILITIES: PROPANE		
	1128704 Ebbetts Pass Gas Service	propane	505.41
5411 P:	SPECIAL TAX HANDLING FEE		
JE	Calaveras Co Auditor's Office	special tax handling fee	1791.54

AMBULANCE PROGRAM ACCOUNT SUMMARY SHEET - April 2023

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
SALARIES & BENEFITS	5001					
Salaries/Wages	-3.001	1,596,163	124,791.72	1,197,409.30	398,753.70	75%
Retirement-UAL	-3.049	96,216	0.00	90,813.39	5,402.61	94%
Retirement	-3.050	185,670	13,574.53	152,303.56	33,366.44	82%
Group Insurance	-3.055	401,728	30,035.89	330,217.19	71,510.81	82%
Uniform Allowance	-3.062	3,000	0.00	2,600.00	400.00	87%
SERVICES & SUPPLIES	5111					
Safety Clothing	-3.111	13,860	0.00	4,168.01	9,691.99	30%
Safety Equipment	-3.115	5,750	0.00	159.57	5,590.43	3%
Communications-Radios	-3.121	4,200	0.00	3,583.74	616.26	85%
Communications-Phone	-3.124	10,000	342.50	7,684.09	2,315.91	77%
Food - Fire Line Meals	-3.131	800	0.00	437.08	362.92	55%
Housekeeping	-3.141	8,500	325.63	6,640.57	1,859.43	78%
Insurance-Prop/Liability	-3.151	27,535	0.00	27,535.00	-	100%
Insurance-Workers Comp	-3.153	46,319	0.00	46,318.39	0.61	100%
Maintenance-Ambulances	-3.183	31,250	660.88	20,963.24	10,286.76	67%
Building Maintenance	-3.201	20,350	0.00	19,115.08	1,234.92	94%
Emergency Care/Rescue	-3.211	43,080	2,283.46	37,960.76	5,119.24	88%
Memberships	-3.221	150	0.00	0.00	150.00	0%
Office Expense	-3.241	4,800	0.00	1,558.54	3,241.46	32%
Office Expense - Copies	-3.245	860	46.58	428.30	431.70	50%
Professional Services	-3.271	69,934	1,358.75	62,527.03	7,406.97	89%
Small Tools/FF Equipment	-3.401	7,050	783.77	7,833.45	(783.45)	111%
Special District Expense	-3.411	10,450	0.00	11,405.89	(955.89)	109%
SDE--Health Maintenance	-3.412	23,100	0.00	4,475.20	18,624.80	19%
SDE--Administrative Fee	-3.413	3,800	0.00	0.00	3,800.00	0%
Training	-3.422	12,000	0.00	11,584.55	415.45	97%
Travel/Education	-3.478	4,500	0.00	137.73	4,362.27	3%
Transportation Fuel	-3.480	22,000	1,372.58	26,225.41	(4,225.41)	119%
Utilities - Water/Sewer	-3.501	5,815	158.92	4,954.08	860.92	85%
Utilities - Electrical	-3.504	6,800	1,302.50	10,845.85	(4,045.85)	159%
Utilities - Propane	-3.505	13,000	2,527.07	16,706.21	(3,706.21)	129%
Bank Charges	5403 A	-	0.00	0.00	-	
SPECIAL TAX HANDLING FEE	5411	22,757	11,377.81	22,733.23	23.77	100%
REFUND OVERPAYMENT	5612	13,000	0.00	14,410.26	(1,410.26)	111%
Bad Debts (NSF checks)	5616 A	-	0.00	0.00	-	
FIXED ASSETS						
Building Fund: Structures	5640	-	0.00	0.00	-	
Equipment	5701	314,000	0.00	52,304.25	261,695.75	
Ambulance Program Totals		3,028,437	190,942.59	2,196,038.95	832,398.05	73%

CHECKS ISSUED LISTING - APR 2023**STATION 3 A**

Check No.	PAID TO	PURPOSE	AMOUNT
5001.3.001: SALARIES			
	25020, 25140	Payroll / Statutory Elective Withholding / Paychex Fee	111,769.09
1128250, 1128754	PARS	EE withholding	
	25021, 25143	EPFF Local #3581	2,086.38
	PERS	EE portion; ER paid EE portion	10,936.25
5001.3.049: RETIREMENT UAL PREPAYMENT & LOAN			<i>none issued</i>
5001.3.050: RETIREMENT (PERS)			
	CalPERS	Employer Portion	13,574.53
5001.3.055: GROUP INSURANCE			
	25020, 25140	Supplemental Life Premium Withholding	-120.78
	1128697	FDAC-EBA vision/dental/life premium	1,957.33
	1128699	SDRMA-Employee Benefit Service - medical premium	28,199.34
5001.3.062: UNIFORM ALLOWANCE		<i>No longer identified separate of pay.</i>	
5111.3.111: SAFETY CLOTHING			<i>none issued</i>
5111.3.115: SAFETY EQUIPMENT			<i>none issued</i>
5111.3.121: COMMUNICATIONS: RADIOS			<i>none issued</i>
5111.3.124: COMMUNICATIONS: TELEPHONE			
	1129017	AT&T - Local - Sta.2 & 4	monthly charges 116.00
	1129019	Comcast	phone/internet 226.50
5111.3.131: FOOD/FIRE LINE MEALS			<i>none issued</i>
5111.3.141: HOUSEHOLD EXPENSE			
	1128701	Alcal Glass & Supply	air filters, toilet seats 162.03
	1128702	CA Waste Recovery	trash removal 153.87
	1128703	Ebbetts Pass Lumber Co	liners, sponges 9.73
5111.3.151: INSURANCE: PROPERTY/LIABILITY			<i>none issued</i>
5111.3.153: INSURANCE: WORKER'S COMPENSATION			<i>none issued</i>

CHECKS ISSUED LISTING - APR 2023**STATION 3 A**

Check No.	PAID TO	PURPOSE	AMOUNT
5111.3.183: MAINTENANCE: AMBULANCES			
	1128700 Arnold Auto Supply	U3509: DEF, coolant, springs; ca	280.88
	1128708 Richard Lokey	U3507: glow plug replacement	380.00
5111.3.201: BUILDING & GROUNDS MAINTENANCE			<i>none issued</i>
5111.3.211: EMERGENCY CARE			
	1129022 Life Assist, Inc	medical supplies	2,283.46
5111.3.221: MEMBERSHIPS/SUBSCRIPTIONS			<i>none issued</i>
5111.3.241: OFFICE EXPENSE			
	1127761 Staples	paper, lam pouches	123.25
	1128100 US Bank	spam blocker, pens, notepads	45.69
5111.3.245: OFFICE EXPENSE - COPIES			
	1128710 Power Business Technology	copier maintenance	46.58
5111.3.271: PROFESSIONAL SERVICES			
	1128712 Wittman Enterprises, LLC	billing services	990.00
	1129021 Health Management Associate	IGT/PP-GEMT consultation	368.75
5111.3.401: SMALL TOOLS/FF EQUIPMENT			
	1128700 Arnold Auto Supply	battery for O2 bottle lift	83.64
	1128707 L N Curtis & Sons	SCBA bracket for new amb	331.55
	1128711 UPS	ship items for new amb	88.58
	1129025 Zoll Medical Corp	mon/defib calibration pm	280.00
5111.3.411: SPECIAL DISTRICT EXPENSE			<i>none issued</i>
5111.3.412: SPECIAL DISTRICT EXPENSE: HEALTH MAINTENANCE			<i>none issued</i>
5111.3.413: SPECIAL DISTRICT EXPENSE: ADMINISTRATIVE FEE			<i>none issued</i>
5111.3.422: TRAINING			<i>none issued</i>
5111.3.478: TRAVEL/EDUCATION/TRAINING			<i>none issued</i>
5111.3.480: TRANSPORTATION FUEL			
	25140 EPFD/WEX Bank	diesel	324.37
	25201 Hunt & Sons	diesel	1,012.01
	1129020 Ebbetts Pass Gas Service	unleaded	36.20

CHECKS ISSUED LISTING - APR 2023**STATION 3 A**

Check No.	PAID TO	PURPOSE	AMOUNT
5111.3.501: UTILITIES: WATER/SEWER			<i>none issued</i>
5111.3.504: UTILITIES: ELECTRICITY			
	JE CPPA	electricity	1,302.50
5111.3.505: UTILITIES: PROPANE			
	1128704 Ebbetts Pass Gas Service	propane	2,527.07
5403 A: TREASURER'S ADMIN FEE			<i>none issued</i>
5411 A: SPECIAL TAX HANDLING FEE			
JE	Calaveras Co Auditor's Office	special tax handling fee	11,377.81
5640 A: STRUCTURES			<i>none issued</i>
5701 A: EQUIPMENT			<i>none issued</i>
5612 A: REFUNDS			<i>none issued</i>

Ebbetts Pass Fire District



5 Year Capital Outlay

Approved: EPFD BOD 5/17/2022

Next Review: March / April 2023

Approved: EPFD BOD

Next Review:

Fiscal Year 2022/23

- ~~⊗~~ Replace Loader \$130,000
- ~~⊗~~ M435 Ambulance \$260,000
- ~~⊗~~ Station 1 Repair Gutters and Construct Snow Covers (AC units, dumpsters, and BBQ area including adjacent AC units) \$60,000
- ~~⊗~~ Utility 415 completion \$15,000

Fiscal Year 2023/2024

- ~~⊗~~ ALS Monitor (1) \$33,000
- ~~⊗~~ Extrication tool set \$40,000
- ~~⊗~~ M435 Ambulance \$260,000
- ~~⊗~~ Station 1 Roof Repair \$20,000
- ~~⊗~~ Station 1 Bird net \$7,000
- ~~⊗~~ Station 1 Emergency Alerting Replacement \$16,000

Fiscal Year 2024/25

- ~~⊗~~ Turnout PPE \$65,000
- ~~⊗~~ Remount Ambulance \$215,000
- ~~⊗~~ Replace Utility Pick-up \$85,000
- ~~⊗~~ Replace Engine 437 \$650,000

Fiscal Year 2025/26

- ~~⊗~~ Replace Medic 437 \$270,000
- ~~⊗~~ Station 3 Construction \$X,XXX,XXX
- ~~⊗~~ Replace Engine 437 \$1,200,000 (Approximately \$720,000 of District funds)

Ebbetts Pass Fire District



Fiscal Year 2026/27

⊗ Replace Engine 436 \$7500,000

Station 3 Construction \$X,XXX,XXX

Fiscal Year 2026/27

⊗ Station 3 Construction \$X,XXX,XXX

⊗ Replace Medic 435 \$300,000

REVENUE ACCOUNT SUMMARY - FIRE

ACCOUNT DESCRIPTION	REV ACCT		Final Budgeted 2022-23	Budget 2023-24
Current Secured Taxes	4010	F	\$2,482,469	\$2,670,460
Administrative Fee (SB2557 Reduction)	4013	F	(\$46,672)	(\$45,836)
Unitary Taxes	4015	F	\$62,824	\$62,823
Supplemental Current Secured Taxes	4017	F	\$40,784	\$33,492
Current Unsecured Taxes	4020	F	\$23,859	\$35,102
Supplemental Current Unsecured Taxes	4027	F	\$2,357	\$2,422
Prior Unsecured Taxes	4040	F	\$3,409	\$3,544
Transient Occupancy Taxes (TOT)	4072	F	\$75,000	\$75,000
Interest	4300	F	\$5,000	\$5,000
HOPTR	4463	F	\$20,705	\$22,017
Federal Grant - AFG	4505	F	\$0	\$0
State Grant - OTS & RFC	4455	F	\$91,000	\$91,000
Timber Tax	4465	F	\$0	\$0
State Aid for Public Safety (Prop 172)	4472	F	\$36,000	\$36,000
Revenue - State Firefighter Reimbursement	4542	F	\$50,000	\$50,000
Revenue - State Equipment Reimbursement	4543	F	\$5,000	\$5,000
		F		
Charges for Current Services--Ordinance Fees	4679	F	\$500	\$500
Charges for Current Services--CCWD Hydrants	4679	F	\$10,000	\$10,000
Reimbursement by Retiree for Medical Insurance Premium	4712	F	\$23,028	\$23,028
Misc. Revenue	4713	F	\$500	\$500
TRANSFERS FROM TRUST		F	\$15,858	\$15,858
Emergency Reserve		F	\$19,000	\$19,000
SCBA Trust Fund		F		
Apparatus Fund		F		
Building Fund		F		
TOTALS		F	\$2,920,621	\$3,114,910

NOTES ON REVENUE ACCOUNTS:

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

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

AFG grant for fire engine applicable for following fiscal year.

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

EXPENDITURE ACCOUNT SUMMARY: OPERATIONS FUND - FIRE

ACCOUNT DESCRIPTION	No.		Previous Year Adopted Budget 2022-23	BUDGET 2023-24
Salaries/Wages - Permanent	5001.1.001	F	\$1,227,353	\$1,294,096
Extra Hire - Hydrant Maintenance	5001.1.002	F	\$10,000	\$10,000
Extra Hire - Volunteer Intern Program	5001.1.003	F	\$46,506	\$46,506
ST/TF Firefighter Payment	5001.1.004	F	\$50,000	\$50,000
Volunteer Firefighter Response/Relief	5001.1.005	F	\$40,000	\$40,000
UAL Prepayment & Loan	5001.1.049	F	\$101,903	\$176,424
Retirement - PERS	5001.1.050	F	\$170,022	\$198,824
Group Insurance	5001.1.055	F	\$271,500	\$271,500
Safety Clothing	5111.1.111	F	\$11,690	\$11,690
Safety Equipment	5111.1.115	F	\$6,000	\$6,000
Communications - Radios	5111.1.121	F	\$5,760	\$5,760
Communications - Telephone	5111.1.124	F	\$8,000	\$8,000
Food - Fire Line Meals	5111.1.131	F	\$640	\$640
Housekeeping	5111.1.141	F	\$6,800	\$6,800
Insurance - Property/Liability	5111.1.151	F	\$34,418	\$34,418
Insurance - Worker's Compensation	5111.1.153	F	\$57,899	\$92,000
Maintenance - Apparatus	5111.1.181	F	\$59,000	\$59,000
Maintenance - Utilities	5111.1.182	F	\$10,000	\$10,000
Building & Grounds Maintenance	5111.1.201	F	\$16,280	\$27,080
Emergency Care	5111.1.211	F	\$1,275	\$1,275
Memberships	5111.1.221	F	\$8,015	\$8,015
Office Expense	5111.1.241	F	\$12,050	\$12,876
Office Expense - Postage	5111.1.243	F	\$1,000	\$1,000
Office Expense - Copies	5111.1.245	F	\$690	\$690
Professional Services	5111.1.271	F	\$33,000	\$33,000
Small Tools/FF Equipment	5111.1.401	F	\$23,000	\$13,000
Small Tools - Hose	5111.1.402	F	\$9,000	\$9,000
Special District Expense	5111.1.411	F	\$18,650	\$20,050
SDE - Health Maintenance	5111.1.412	F	\$14,700	\$14,700
Training	5111.1.422	F	\$12,500	\$12,500
Travel/Education/Training	5111.1.478	F	\$9,000	\$9,000
Transportation Fuel	5111.1.480	F	\$20,000	\$27,700
Utilities-Water/Sewer	5111.1.501	F	\$4,660	\$4,900
Utilities-Electricity	5111.1.504	F	\$5,440	\$12,520
Utilities-Propane	5111.1.505	F	\$10,400	\$14,280
LAFCO Fee	5627.1	F	\$4,370	\$4,370
Structures	5640.1	F	\$271,698	\$271,698
Equipment	5701.1	F	\$327,402	\$92,592
Budgeted Reserve	5703.1	F	-	\$203,006
TOTALS		F	2,920,621	\$3,114,910

Fire Operations

Fiscal Year 2023-24

SALARIES/WAGES - PERMANENT

ACCOUNT 5001.1.001

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

Unfunded Accrued Liability (UAL)

ACCOUNT 5001.1.049

(UAL Loan Payment by Position/Rate Type)	Safety & Misc.		Safety & Misc.		TOTAL
	CLASSIC UAL	PEPRA UAL	CLASSIC Loan	PEPRA Loan	
UAL Interest and Paydown	\$80,000				\$80,000
Fire Chief				\$200	\$200
District Secretary			\$7,216		\$7,216
Battalion Chief			\$35,523	\$200	\$35,723
Captain			\$53,285	\$0	\$53,285
TOTAL	\$80,000	\$0	\$96,024	\$400	\$176,424

RETIREMENT - CalPERS

ACCOUNT 5001.1.050

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

Classic Misc. Plan Rate: 10.100% Classic Safety Plan Rate: 22.830%
 PEPRA Misc. Plan Rate: 7.470% PEPRA Safety Fire Plan: 13.540%

FIRE OPERATIONS

Fiscal Year 2023-24

EXTRA HIRE

ACCOUNT 5001.1.002

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

EXTRA HIRE - SPECIAL PURPOSE

ACCOUNT 5001.1.003

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

NOTES ON ACCOUNT 5001.1.003:
 Each of six Volunteer Interns to be paid \$60.00 for each 24-hour shift (two assigned to each shift).

ST/TF Firefighter Response

ACCOUNT 5001.1.004

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

Volunteer Firefighter Response

ACCOUNT 5001.1.005

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

FIRE OPERATIONS

Fiscal Year 2023-24

INSURANCE - GROUP HEALTH

ACCOUNT 5001.1.055

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

NOTES ON ACCOUNT 5001.1.055:

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

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

Retiree medical insurance payment offset by Revenue Account 4712

FIRE OPERATIONS

Fiscal Year 2023-24

SAFETY CLOTHING**ACCOUNT 5111.1.111**

ACCOUNT 5111.1.111	VOLUNTEERS/PAID STAFF/REPLACEMENT		Interns	TOTAL
	Structure	Wildland		
Coats/Nomex Jackets	\$3,800			\$3,800
Trousers/Nomex Pants	\$2,100			\$2,100
Boots	\$700			\$700
Helmets	\$700			\$700
Gloves	\$100			\$100
Patches (uniform)	\$100			\$100
Uniform Pan			\$600	\$600
Damage Replacement	\$1,700	\$1,500		\$3,200
Contingencies	\$200	\$190		\$390
TOTALS	\$9,400	\$1,690	\$600	\$11,690

Interns: Uniform pant reimbursement at one each.

SAFETY EQUIPMENT**ACCOUNT 5111.1.115**

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

COMMUNICATIONS - RADIOS**ACCOUNT 5111.1.121**

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

FIRE OPERATIONS

COMMUNICATIONS - Telephone

ACCOUNT 5111.1.124

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

FOOD

ACCOUNT 5111.1.131

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

HOUSEHOLD EXPENSE

ACCOUNT 5111.1.141

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

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

INSURANCE - PROPERTY, LIABILITY

ACCOUNT 5111.1.151

ACCOUNT 5111.1.151			Premium	TOTAL
Annual Premium - Fire Agencies Insurance Risk Authority (FAIRA) (JPA of Fire Districts Association of California)			\$34,418	\$34,418
				\$0
TOTALS		\$0	\$34,418	\$34,418

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

INSURANCE - WORKER'S COMPENSATION

ACCOUNT 5111.1.153

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

*Experience Modification Factor

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

FIRE OPERATIONS**FLEET MAINTENANCE - ENGINES**

ACCOUNT 5111.1.181

ACCOUNT 5111.1.181	E-431 1989 Pierce	E-432 1989 Pierce	E-433 1993 HME	E-434 2002 Pierce	TOTAL
Annual Service, Safety Inspection, Pump Tes	\$1,225	\$1,225	\$1,325	\$725	\$4,500
Semi-annual Service	\$375	\$375	\$375	\$375	\$1,500
	E-435 1994 Pierce	E-436 2005 Int'l	Loader	WT-431 1998 Kenworth	Total
Annual Service, Safety Inspection, Pump Tes	\$2,175	\$1,175		\$725	\$4,075
Semi-Annual Service	\$375	\$375	\$375	\$375	\$1,500
Service:	Batteries	Tires	Parts & Repairs	APPARATUS	
Contingency/Emergency	\$1,500	\$5,300	\$14,000	\$14,000	\$34,800
				\$12,625	\$12,625
GRAND TOTAL					\$59,000

FLEET MAINTENANCE - UTILITIES

ACCOUNT 5111.1.182

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

BUILDING & GROUNDS MAINTENANCE

ACCOUNT 5111.1.201

ACCOUNT 5111.1.201	Station 1	Station 2	Station 3	Station 4	TOTAL
PROJECTS/REPAIRS:					
Facility Maintenance	\$4,000	\$800	\$480	\$500	\$5,780
Sta. 1 Roof Repair	\$8,000				\$8,000
Sta. 1 Bird Netting	\$2,800				\$2,800
HVAC System Replacement	\$5,000				\$5,000
Extinguisher Service/Purchase	\$500	100	\$100	\$100	\$800
Compressor/Fill Station Maint.	\$1,000				\$1,000
Station Generator Maint.	\$1,000	\$950	\$100		\$2,050
Contingencies	\$1,000	\$650			\$1,650
TOTALS	\$23,300	\$2,500	\$680	\$600	\$27,080

EMERGENCY CARE SUPPLIES

ACCOUNT 5111.1.211

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

FIRE OPERATIONS**PROFESSIONAL MEMBERSHIPS**

ACCOUNT 5111.1.221

ACCOUNT 5111.1.221	Special Districts	Admin.	Training	TOTAL
FDAC	\$400			\$400
CFCA		\$55		\$55
CSDA, NFPA	\$7,300	\$175		\$7,475
Calaveras Co. Fire Chiefs/Motherlode Interagency		\$50	\$35	\$85
TOTALS	\$7,700	\$280	\$35	\$8,015

OFFICE EXPENSE

ACCOUNT 5111.1.241

ACCOUNT 5111.1.241	Website	Computer	Office	TOTAL
General Office Supplies		\$700	\$1,300	\$2,000
Equipment Repair		\$400	\$500	\$900
Streamline Website Maint (3-yr)	\$3,226			\$3,226
e-mail	\$400			\$400
Stationery/Business Cards/email		\$250	\$2,100	\$2,350
Legal Publications			\$200	\$200
Uniform Fire Code			\$240	\$240
Newspaper: Calaveras Enterprise			\$60	\$60
IT-Server and Computers		\$2,500		\$2,500
Computer/Printer		\$1,000		\$1,000
TOTALS	\$3,626	\$4,850	\$4,400	\$12,876

OFFICE EXPENSE - POSTAGE

ACCOUNT 5111.1.243

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

OFFICE EXPENSE - COPIES

ACCOUNT 5111.1.245

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

PROFESSIONAL SERVICES

ACCOUNT 5111.1.271

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

FIRE OPERATIONS

SMALL TOOLS - FIREFIGHTING EQUIPMENT ACCOUNT 5111.1.401

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

SMALL TOOLS - SPECIAL PURPOSE ACCOUNT 5111.1.402

ACCOUNT 5111.1.402	Operations	Firefighting Structural	Firefighting Wildland	Repairs/ Testing	TOTAL
HOSE:					
5" Hose		\$2,500		\$200	\$2,700
1.75" Hose		\$1,000		\$300	\$1,300
1.5" Hose			\$300	\$300	\$600
1" Hose			\$300	\$200	\$500
RESCUE EQUIPMENT:					\$0
Rescue Rope/Accessories	\$1,000				\$1,000
SCBA					\$0
Masks		\$1,000			\$1,000
Cylinder		\$500			\$500
Parts		\$500			\$500
Equipment Calibration		\$500			\$500
SCBA Test Smoke				\$200	\$200
CONTINGENCIES		\$100		\$100	\$200
TOTALS	\$1,000	\$6,100	\$600	\$1,300	\$9,000

FIRE OPERATIONS**SPECIAL DISTRICT EXPENSE**

ACCOUNT 5111.1.411

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

HEALTH MAINTENANCE - Special District Expense

ACCOUNT 5111.1.412

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

TRAINING

ACCOUNT 5111.1.422

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

FIRE OPERATIONS**TRAVEL/EDUCATION/TRAINING****ACCOUNT 5111.1.478**

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

FUEL AND GAS**ACCOUNT 5111.1.480**

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

UTILITIES - WATER/SEWER**ACCOUNT 5111.1.501**

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

UTILITIES - ELECTRICAL**ACCOUNT 5111.1.504**

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

UTILITIES - PROPANE**ACCOUNT 5111.1.505**

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

FIRE OPERATIONS

LAFCO FEES

ACCOUNT 5627

ACCOUNT 5627	Fee				TOTAL
LAFCO	\$4,370				\$4,370
TOTALS	\$4,370				\$4,370

STRUCTURES

ACCOUNT 5640

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

EQUIPMENT

ACCOUNT 5701

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

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

REVENUE ACCOUNT SUMMARY - Engine Paramedic

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

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

EXPENDITURE ACCOUNT SUMMARY - Engine Paramedic Program

ACCOUNT DESCRIPTION	ACCT No.		Final Budget 2022-23	Preliminary Budget 2023-24
Salaries/Wages - Permanent	5001.2.001	P	411,745	\$436,839
UAL Prepayment & Loan	5001.2.049	P	56,226	\$73,285
Retirement	5001.2.050	P	61,749	\$73,755
Group Insurance	5001.2.055	P	98,800	\$98,800
Safety Clothing	5111.2.111	P	2,775	\$2,775
Safety Equipment	5111.2.115	P	1,000	\$1,000
Communications - Radios	5111.2.121	P	1,440	\$1,440
Communications - Telephones	5111.2.124	P	2,000	\$2,000
Food	5111.2.131	P	160	\$160
Housekeeping	5111.2.141	P	1,700	\$1,700
Insurance - Property, Liability	5111.2.151	P	6,884	\$6,884
Insurance - Worker's Comp	5111.2.153	P	11,580	\$23,000
Maintenance - Apparatus	5111.2.181	P	2,900	\$2,900
Building & Grounds Maintenance	5111.2.201	P	4,070	\$6,770
Office Expense	5111.2.241	P	0	\$807
Office Expense - Copier Maintenance	5111.2.245	P	175	\$175
Professional Services	5111.2.271	P	2,200	\$2,200
Special District Expense	5111.2.411	P	1,030	\$1,380
SDE - Health Maintenance	5111.2.412	P	3,300	\$3,300
Training	5111.2.422	P	4,000	\$4,000
Travel/Education/Training	5111.2.478	P	2,700	\$2,700
Fuel	5111.2.480	P	7,200	\$7,200
Utilities - Water/Sewer	5111.2.501	P	1,165	\$1,150
Utilities - Electrical	5111.2.504	P	1,360	\$3,130
Utilities - Propane	5111.2.505	P	2,600	\$3,590
Special Tax Collection Fee	5411.2	P	3,629	\$3,629
Budgeted Reserve	5703.2	P	0	\$ (72,182)
TOTALS		P	692,388	\$692,387

ENGINE PARAMEDIC

Fiscal Year 2023-24

SALARIES/WAGES

ACCOUNT 5001.2.001

ACCOUNT 5001.2.001	Base Salary	Regular Overtime	Holiday Pay	Longevity Pay	Retirement Benefit	Medicare	Total
Engineer Paramedic 1	\$93,774	\$2,443	\$4,689		\$4,036	\$1,463	\$106,405
Engineer Paramedic 2	\$99,871	\$2,601	\$4,994	\$2,765	\$4,299	\$1,558	\$116,088
Engineer Paramedic 3	\$99,871	\$2,601	\$4,994		\$4,299	\$1,558	\$113,323
Longevity Pay	\$0						\$0
Relief, Project and Contingency Overtime	\$100,000						\$100,000
Paychex Payroll Fee	\$1,023						\$1,023
TOTAL	\$394,539	\$7,645	\$14,677		\$12,634	\$4,580	\$436,839

Unfunded Accrued Liability (UAL)

ACCOUNT 5001.2.049

ACCOUNT 5001.2.049 (UAL Loan Payment by Position/Rate Type)	Safety		Safety		Total
	CLASSIC UAL	PEPRA UAL	CLASSIC Loan	PEPRA UAL	
UAL Interest and Paydown	\$20,000				\$20,000
Engineer Paramedic			\$53,285	\$0	\$53,285
TOTAL	\$20,000	\$0	\$53,285	\$0	\$73,285

RETIREMENT

ACCOUNT 5001.2.050

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

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

GROUP HEALTH INSURANCE

ACCOUNT 5001.2.055

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

ENGINE PARAMEDIC PROGRAM**SAFETY CLOTHING**

ACCOUNT 5111.2.111

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

SAFETY EQUIPMENT

ACCOUNT 5111.2.115

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

COMMUNICATIONS - RADIOS

ACCOUNT 5111.2.121

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

COMMUNICATIONS - Telephone

ACCOUNT 5111.2.124

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

ENGINE PARAMEDIC PROGRAM**FOOD**

ACCOUNT 5111.2.131

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

HOUSEHOLD EXPENSE

ACCOUNT 5111.2.141

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

INSURANCE - PROPERTY, LIABILITY

ACCOUNT 5111.2.151

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

INSURANCE - WORKERS' COMPENSATION

ACCOUNT 5111.2.153

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

*Experience Modification Factor

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

MAINTENANCE - Apparatus

ACCOUNT 5111.2.181

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

**EBBETTS PASS FIRE DISTRICT
ENGINE PARAMEDIC PROGRAM**

BUILDING & GROUNDS MAINTENANCE

ACCOUNT 5111.2.201

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

OFFICE EXPENSE

ACCOUNT 5111.2.241

ACCOUNT 5111.3.241	Office	Supplies	Purchase	TOTAL
Misc. Office Supplies, Toner/Developer				\$0
Sreamline Website Maint (3-yr)	\$807			\$807
Contingencies				\$0
TOTALS	\$807	\$0	\$0	\$807

OFFICE EXPENSE - COPIES

ACCOUNT 5111.2.245

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

PROFESSIONAL SERVICES

ACCOUNT 5111.2.271

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

SPECIAL DISTRICT EXPENSE

ACCOUNT 5111.2.411

ACCOUNT 5111.2.411	Award Recognition	Recruitment Process	Fees	TOTAL
Recruitment / Testing		\$500		\$500
Awards	\$150			\$150
Station Cameras			\$350	\$350
Amador-Calaveras Group Membership Program			\$330	\$330
DMV EPN Program	\$0	\$50		\$50
TOTALS	\$150	\$550	\$680	\$1,380

ENGINE PARAMEDIC PROGRAM

HEALTH MAINTENANCE - SPECIAL DIST. EXPENSE ACCOUNT 5111.2.412

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

TRAINING

ACCOUNT 5111.2.422

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

TRAVEL/EDUCATION/TRAINING

ACCOUNT 5111.2.478

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

FUEL

ACCOUNT 5111.2.480

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

ENGINE PARAMEDIC PROGRAM

UTILITIES - WATER/SEWER

ACCOUNT 5111.2.501

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

UTILITIES - ELECTRICAL

ACCOUNT 5111.2.504

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

UTILITIES - PROPANE

ACCOUNT 5111.2.505

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

SPECIAL DISTRICT EXPENSE

Special Tax Handling Fee

ACCOUNT **5411P**

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

REVENUE ACCOUNT SUMMARY - Ambulance Transport

ACCOUNT DESCRIPTION	REVENUE ACCOUNT	Budgeted Revenue 2022-23	Final Budget 2023-24
Special Tax	4077	A 830,503	\$830,503
EMS Transport Revenue	4660	A 770,000	\$770,000
Other Programs - State (GEMT)	4479	A 103,000	\$103,000
State Other Aid (IGT)	4580	A 200,000	\$200,000
Grant (AFG) - CPR Comp Tool (2023-24)	4505	A 32,685	\$0
Special Tax - Sustain ALS within District	4077	S 1,115,718	\$1,115,718
TRANSFER FROM Sta. 3 A TRUST		-	\$260,000
TOTALS		A \$3,051,906	\$3,279,221

EXPENDITURE ACCOUNT SUMMARY - Ambulance Transport

ACCOUNT DESCRIPTION	ACCT No.	Budgeted 2022-23	Final Budget 2023-24
Salaries/Wages - Permanent	5001.3.001	A 1,599,163	\$1,698,246
UAL Prepayment & Loan	5001.3.049	A 96,216	\$190,812
Retirement	5001.3.050	A 185,670	\$208,200
Group Insurance	5001.3.055	A 401,728	\$401,728
Safety Clothing	5111.3.111	A 13,860	\$13,860
Safety Equipment	5111.3.115	A 5,750	\$2,250
Communications - Radios	5111.3.121	A 4,200	\$4,200
Communications - Telephones	5111.3.124	A 10,000	\$10,000
Food	5111.3.131	A 800	\$800
Housekeeping	5111.3.141	A 8,500	\$8,500
Insurance - Property, Liability	5111.3.151	A 27,535	\$27,535
Insurance - Worker's Comp	5111.3.153	A 46,319	\$115,000
Maintenance - Ambulances	5111.3.183	A 31,250	\$31,250
Building & Grounds Maintenance	5111.3.201	A 20,350	\$33,850
Emergency Care	5111.3.211	A 43,080	\$43,080
Professional Memberships	5111.3.221	A 150	\$150
Office Expense	5111.3.241	A 4,800	\$7,133
Office Expense - Copies	5111.3.245	A 860	\$860
Professional Services	5111.3.271	A 69,934	\$69,934
Small Tools - ALS	5111.3.401	A 7,050	\$7,050
Special District Expense	5111.3.411	A 10,450	\$12,200
SDE - Health Maintenance	5111.3.412	A 23,100	\$23,100
SDE - Admin. Fee / GEMT Admin Fee	5111.3.413	A 3,800	\$3,800
Training	5111.3.422	A 12,000	\$12,000
Travel/Education/Training	5111.3.478	A 4,500	\$4,500
Fuel	5111.3.480	A 22,000	\$32,000
Utilities-Water/Sewer	5111.3.501	A 5,815	\$5,700
Utilities-Electricity	5111.3.504	A 6,800	\$15,650
Utilities-Propane	5111.3.505	A 13,000	\$18,850
Special Tax Handling Fee	5411.3	A 22,757	\$22,757
Refund Overpayment	5612.3	A 13,000	\$13,000
Structures	5640.3	A 0	\$0
Equipment	5701.3	A 314,000	\$260,000
Budgeted Reserve	5703.3	A 23,470	\$ (18,774)
TOTALS		A 3,051,907	\$3,279,221

Ambulance Transport

Fiscal Year 2023-24

SALARIES/WAGES

ACCOUNT 5001.3.001

ACCOUNT 5001.3.001	Base Salary	Regular Overtime	Holiday Pay	Longevity Pay	Retirement Benefit	Employer Medicare	Total
Engineer Medic/EMT 1	\$79,014	\$2,058	\$3,951		\$0	\$1,233	\$86,256
Engineer Medic/EMT 2	\$86,845	\$2,262	\$4,342	\$8,817	\$3,738	\$1,355	\$107,359
Engineer Medic/EMT 3	\$86,845	\$2,262	\$4,342	\$9,925	\$3,738	\$1,355	\$108,467
Medic/EMT 1	\$73,550	\$1,916	\$3,678		\$3,166	\$1,148	\$83,457
Medic/EMT 2	\$86,096	\$2,242	\$4,305		\$3,706	\$1,343	\$97,692
Medic/EMT 3	\$74,866	\$1,950	\$3,743		\$0	\$1,168	\$81,727
Medic/EMT 4	\$72,545	\$1,889	\$3,627		\$0	\$1,132	\$79,193
Medic/EMT 5	\$78,333	\$2,040	\$3,917		\$0	\$1,222	\$85,512
Medic/EMT 6	\$75,904	\$1,977	\$3,795		\$0	\$1,184	\$82,860
Medic/EMT 7	\$75,904	\$1,977	\$3,795		\$0	\$1,184	\$82,860
Medic/EMT 8	\$75,904	\$1,977	\$3,795		\$0	\$1,184	\$82,860
Medic/EMT 9	\$75,904	\$1,977	\$3,795		\$0	\$1,184	\$82,860
Medic/EMT 10	\$75,904	\$1,977	\$3,795		\$0	\$1,184	\$82,860
Medic/EMT 11	\$66,003	\$1,719	\$3,300		\$0	\$1,030	\$72,052
Medic/EMT 12	\$75,904	\$1,977	\$3,795		\$0	\$1,184	\$82,860
Longevity Pay							\$0
Relief, Project and Contingency Overtime	\$392,000					\$3,300	\$395,300
Paychex Payroll Fee	\$4,000					\$69	\$4,069
TOTAL	\$1,555,521	\$30,200	\$57,975	\$18,742	\$14,347	\$21,461	\$1,698,246

Unfunded Accrued Liability (UAL)

ACCOUNT 5001.3.049

ACCOUNT 5001.3.049 (UAL and Loan Payment by Position/Rate Type)	Safety		Safety		Total
	CLASSIC UAL	PEPRA UAL	CLASSIC Loan	PEPRA Loan	
UAL Interest Prepayment and Paydown	\$100,000				\$100,000
Paramedic/EMT Loan Repayment			\$88,807	\$2,005	\$90,812
TOTAL	\$100,000	\$0	\$88,807	\$2,005	\$190,812

RETIREMENT

ACCOUNT 5001.3.050

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

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

Ambulance Transport

FY 2023-24

GROUP HEALTH INSURANCE

ACCOUNT 5001.3.055

ACCOUNT 5001.3.055	Medical Premium	Dental Premium	Vision Premium	Life Premium	Group Accident	Total
Engineer Medic/EMT 1	\$11,796	\$516	\$80	\$120	\$200	\$12,712
Engineer Medic/EMT 2	\$23,604	\$1,008	\$156	\$120	\$200	\$25,088
Engineer Medic/EMT 3	\$23,604	\$1,008	\$156	\$120	\$200	\$25,088
Medic/EMT 1	\$23,604	\$1,008	\$156	\$120	\$200	\$25,088
Medic/EMT 2	\$11,796	\$516	\$80	\$120	\$200	\$12,712
Medic/EMT 3	\$30,664	\$1,740	\$252	\$120	\$200	\$32,976
Medic/EMT 4	\$23,604	\$516	\$80	\$120	\$200	\$24,520
Medic/EMT 5	\$30,664	\$1,740	\$252	\$120	\$200	\$32,976
Medic/EMT 6	\$30,664	\$1,740	\$252	\$120	\$200	\$32,976
Medic/EMT 7	\$30,664	\$1,740	\$252	\$120	\$200	\$32,976
Medic/EMT 8	\$30,664	\$1,740	\$252	\$120	\$200	\$32,976
Medic/EMT 9	\$30,664	\$1,740	\$252	\$120	\$200	\$32,976
Medic/EMT 10	\$30,664	\$1,740	\$252	\$120	\$200	\$32,976
Medic/EMT 11	\$11,796	\$516	\$80	\$120	\$200	\$12,712
Medic/EMT 12	\$30,664	\$1,740	\$252	\$120	\$200	\$32,976
TOTAL	\$375,116	\$19,008	\$2,804	\$1,800	\$3,000	\$401,728

Ambulance Transport

FY 2023-24

SAFETY CLOTHING

ACCOUNT 5111.3.111

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

SAFETY EQUIPMENT

ACCOUNT 5111.3.115

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

COMMUNICATIONS - RADIOS

ACCOUNT 5111.3.121

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

Ambulance Transport

FY 2023-24

COMMUNICATIONS - Telephone

ACCOUNT 5111.3.124

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

FOOD

ACCOUNT 5111.3.131

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

HOUSEHOLD EXPENSE

ACCOUNT 5111.3.141

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

INSURANCE - PROPERTY, LIABILITY

ACCOUNT 5111.3.151

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

INSURANCE - WORKERS' COMPENSATION

ACCOUNT 5111.3.153

ACCOUNT 5111.3.153	Premium based on Salaries	Premium due to EMOD*	Premium on Overtime	TOTAL
Annual Premium	\$53,725	\$35,998	\$31,657	\$121,380
Less Credit Incentive Program Discount	(\$3,400)	(\$480)	(\$2,500)	(\$6,380)
TOTAL	\$50,325	\$35,518	\$29,157	\$115,000

*Experience Modification Factor

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

Ambulance Transport

FY 2023-24

MAINTENANCE - TRANSPORT UNITS

ACCOUNT 5111.3.183

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

BUILDING & GROUNDS MAINTENANCE

ACCOUNT 5111.3.201

ACCOUNT 5111.3.201	Sta. 1	Sta. 2	Sta. 3	Sta. 4	TOTAL
Projects/Repairs	\$13,000	\$2,000	\$5,000	\$350	\$20,350
Sta. 1 Roof Repair	\$10,000				\$10,000
Sta. 1 Bird Neeting	\$3,500				\$3,500
Contingencies					\$0
TOTALS	\$26,500	\$2,000	\$5,000	\$350	\$33,850

EMERGENCY CARE SUPPLIES

ACCOUNT 5111.3.211

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

*includes infectious control, disposable and IV supplies.

PROFESSIONAL MEMBERSHIPS

ACCOUNT 5111.3.221

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

Ambulance Transport

FY 2023-24

OFFICE EXPENSE

ACCOUNT 5111.3.241

ACCOUNT 5111.3.241	Office	Supplies	Purchase	TOTAL
Misc. Office Supplies, Toner/Developer		\$500		\$500
Sreamline Website Maint (3-yr)	\$4,033			\$4,033
Requisitions / Business Cards	\$300	\$300		\$600
EQUIPMENT: Laptop Computer / Printer/Fax			\$1,000	\$1,000
Information Management: Software				\$0
Contingencies	\$500	\$500		\$1,000
TOTALS	\$4,833	\$1,300	\$1,000	\$7,133

OFFICE EXPENSE - Copies

ACCOUNT 5111.3.245

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

PROFESSIONAL SERVICES

ACCOUNT 5111.3.271

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

SMALL TOOLS / ALS EQUIPMENT

ACCOUNT 5111.3.401

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

Ambulance Transport

FY 2023-24

SPECIAL DISTRICT EXPENSE

ACCOUNT 5111.3.411

ACCOUNT 5111.3.411	Award Recognition	Recruitment Process	Transport	TOTAL
Recruitment/Testing		\$500		\$500
Background Checks		\$500		\$500
Amador-Calaveras Group Membership Program		\$1,650		\$1,650
DMV EPN Program			\$400	\$400
Awards, Award Dinner	\$300			\$300
Station Cameras			\$1,750	\$1,750
ePCR Software Subscription			\$4,000	\$4,000
Emergency Reporting System			\$450	\$450
Medical Waste Disposal			\$2,400	\$2,400
Contingencies	\$250			\$250
TOTALS	\$550	\$2,650	\$9,000	\$12,200

HEALTH MAINTENANCE - SPECIAL DIST. EXPENSE

ACCOUNT 5111.3.412

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

SPECIAL DISTRICT EXPENSE

ACCOUNT 5111.3.413

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

NOTE ON ACCOUNT 5413A:

Actual expenses only to be applied for any administrative costs.

TRAINING

ACCOUNT 5111.3.422

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

Ambulance Transport

FY 2023-24

TRAVEL/EDUCATION/TRAINING

ACCOUNT 5111.3.478

ACCOUNT 5111.3.478	Shift Personnel		Administration		TOTAL
Professional Growth	\$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
					\$0
Water	\$3,800	\$500	\$1,100	\$300	\$5,700
TOTALS	\$3,800	\$500	\$1,100	\$300	\$5,700

UTILITIES - ELECTRICAL

ACCOUNT 5111.3.504

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

UTILITIES - PROPANE

ACCOUNT 5111.3.505

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

Ambulance Transport

FY 2023-24

SPECIAL DISTRICT EXPENSE

Special Tax Handling Fee

ACCOUNT 5411 A

	Fee (A)	Fee (S)	TOTAL
County Auditor Special Tax Handling Fee (1%) Special Tax Handling Fee (1%)	\$8,305	\$14,452	\$8,305 \$14,452
TOTAL	\$8,305	\$14,452	\$22,757

Refunds

ACCOUNT 5612 A

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

STRUCTURES

ACCOUNT 5640 A

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

EQUIPMENT

ACCOUNT 5701 A

	Vehicle	Equipment	Station	TOTAL
Ambulance * Contingencies	\$260,000 (IGT)	\$0	\$0	\$0 \$260,000 \$0
TOTALS	\$260,000	\$0	\$0	\$260,000

**PUBLIC PROVIDER (PP) GROUND EMERGENCY MEDICAL
TRANSPORTATION (GEMT) PROGRAM
MANAGED CARE AND FEE FOR SERVICE INVOICE**

Funding Entity Name: Ebbetts Pass Fire District

Funding Entity NPI: 1184780181

IGT Transfer Amounts: 1/3 of CY 2023 annual collection amount

Due Date: **6/15/2023**

Managed Care	<u>\$10,935.94</u>
Fee For Service	<u>\$710.93</u>
Administration Fee	<u>\$0.00</u>
Total* IGT Transfer Amount Due:	<u>\$ 11,646.87</u>

Any differences are due to rounding.

DEPARTMENT OF HEALTH CARE SERVICES
PUBLIC PROVIDER INTERGOVERNMENTAL TRANSFER PROGRAM FOR
GROUND EMERGENCY MEDICAL TRANSPORTATION SERVICES
CERTIFICATION FORM FOR STATE CALENDAR YEAR 2023

I, the undersigned, hereby declare and certify on behalf of _____
(the "Public Entity") as follows:

1. As a public administrator, a public officer, or other public individual, I am duly authorized to make this certification.
2. The Public Entity elects to make this intergovernmental transfer (IGT) to the Department of Health Care Service (DHCS) as a voluntary contribution to the non-federal share of Medi-Cal expenditures for purposes of Assembly Bill 1705 (2019) pursuant to Sections 14105.94, 14105.945, 14129, 14129.3, and 14164 of the Welfare and Institutions (W&I) Code. All funds transferred pursuant to this certification qualify for federal financial participation (FFP) pursuant to Section 1903(w) of the Social Security Act and Title 42 of the Code of Federal Regulations, Section 433 Subpart B, and are not derived from impermissible sources such as recycled Medicaid payments, federal money excluded from use as the non-federal share, impermissible health care-related taxes, or non-bona fide provider-related donations.
3. Voluntary contributions attributable to the period of January 1, 2023, through December 31, 2023, will be made via recurring transfers as indicated on the invoices provided to the Public Entity by DHCS. The Public Entity acknowledges that any transfers made pursuant to this certification during this time period are considered an elective IGT made pursuant to W&I Code sections 14105.945 and 14164, to be used by DHCS, subject to paragraph four herein, exclusively as the source for the non-federal share of ground emergency medical transport public provider supplemental payments in both Medi-Cal fee-for-service payments and the portion of the risk-based capitation rate to Medi-Cal managed care health plans associated with reimbursement made in accordance with Section 14105.945, subdivision (h)(1) (hereafter, the AB 1705 Public Provider (PP) Ground Emergency Medical Transportation (GEMT) Intergovernmental Transfer (IGT) Program, or the PP-GEMT IGT Program), and DHCS costs associated with administering the PP-GEMT IGT Program.
4. DHCS may accept this voluntary contribution to the extent it is able to obtain FFP for the PP-GEMT IGT Program as permitted by federal law. In the event DHCS is unable to obtain FFP for the PP-GEMT IGT Program, or the full payments cannot otherwise be made to and retained by eligible public providers, and, therefore, all or a portion of the transferred amount cannot be used as the non-federal share of payments, DHCS will notify the Public Entity via e-mail and return the applicable portion of the unused IGT amount, no later than 90 days after such notification.
5. The Public Entity acknowledges that, in accordance with W&I Code section 14105.945, subdivision (h)(2), upon CMS approval, DHCS shall assess a ten percent (10%) fee on each transfer of public funds to the state to pay for health care

DEPARTMENT OF HEALTH CARE SERVICES
PUBLIC PROVIDER INTERGOVERNMENTAL TRANSFER PROGRAM FOR
GROUND EMERGENCY MEDICAL TRANSPORTATION SERVICES
CERTIFICATION FORM FOR STATE CALENDAR YEAR 2023

coverage and to reimburse DHCS its costs associated with administering the PP-GEMT IGT Program.

6. The Public Entity acknowledges that the IGT is to be used by DHCS for the filing of a claim with the federal government for federal funds and understands that any misrepresentation regarding the IGT may violate federal and state law.
7. The Public Entity acknowledges that all records of funds transferred are subject to review and audit upon DHCS' request. The Public Entity will maintain documentation supporting the allowable funding source of the IGTs.
8. Upon notice from the federal government of a disallowance or deferral related to this IGT, the Public Entity responsible for this IGT shall be the entity responsible for the federal portion of that expenditure.

I hereby declare under penalty of perjury under the law of the United States that the foregoing is true and correct to the best of my knowledge. I further understand that the known filing of a false or fraudulent claim, or making false statements in support of a claim, may violate the Federal False Claims Act or other applicable statute and federal law and may be punishable thereunder.

Executed on this _____ day of _____, 20XX at _____, California.

Signature of Authorized Person: _____

Name of Authorized Person: _____

Title of Authorized Person: _____

Name of Public Entity: _____

NPI of Public Entity: _____

Amount of IGT: \$X.XX

#

Mike Johnson

From: Margaux McFetridge
Sent: Wednesday, May 3, 2023 10:37 AM
To: Greg Dupuis; Jordan Webster; Daniel Perkins; Greg Tarascou; Robert Petersen; Mike Johnson
Cc: Jessica Phillips; Lorena Gamboa; Rolinda Hernandez; Sandra Campa; epfd@epfd.org; Gelmy Ruiz; Steve Soto
Subject: FW: Status Update: PP-GEMT IGT: Invoice for CY23 Collection 1

Good morning Chiefs,

Please see the email below from DHCS regarding the distribution of the PP-GEMT invoices. If you have not already forwarded me the email with the invoice from DHCS, please send it my way so that I can review. Below are the key takeaways and a timeline for PP-GEMT CY 2023 invoicing and wiring.

Key takeaways:

- Each Fire Department will need to submit a signed IGT Certification form (electronic signatures are okay) by June 1st 5pm
- Note that the DHCS administrative fee for this invoice is potentially **deferred** until the second invoice for 9/15 wiring and not actually waived unfortunately
- Future invoice amounts may be slightly different to account for administrative fees and changes in Fire Department participation
- I will be reviewing your invoice amounts, comparing them to the IGT Certification Form amount, and updating PP-GEMT projections with these amounts in the next few weeks

PP-GEMT CY 2023	Deliverable	Date	Who
Invoice #1	Distribute PP-GEMT CY 2023 Invoice #1	May 1, 2023	DHCS
	Review IGT Certification Form, Assess New PP-GEMT Contribution Amount, Update PP-GEMT Projections	May 19, 2023	HMA
	Sign and submit IGT Certification Form (electronic signatures okay)	Jun 1, 2023 5pm	Fire Department (with support from HMA as needed)
	Wire PP-GEMT Invoice #1 Funds	Jun 15, 2023 10am	Fire Department
Invoice #2	Distribute PP-GEMT CY 2023 Invoice #2	Aug 1, 2023	DHCS
	Review IGT Certification Form, Assess PP-GEMT Contribution Amount, Update PP-GEMT Projections	Aug 18, 2023	HMA

	Sign and submit IGT Certification Form (electronic signatures okay)	Sept 1, 2023 5pm	Fire Department (with support from HMA as needed)
	Wire PP-GEMT Invoice #2 Funds	Sept 15, 2023 10am	Fire Department
Invoice #3	Distribute PP-GEMT CY 2023 Invoice #3	Nov 1, 2023	DHCS
	Review IGT Certification Form, Assess PP-GEMT Contribution Amount, Update PP-GEMT Projections	Nov 17, 2023	HMA
	Sign and submit IGT Certification Form (electronic signatures okay)	Dec 1, 2023 5pm	Fire Department (with support from HMA as needed)
	Wire PP-GEMT Invoice #3 Funds	Dec 15, 2023 10am	Fire Department



Margaux McFetridge

Consultant | Sacramento, CA

Office: (916) 446-4601 | Direct: (916) 329-8229 | Mobile: (916) 613-1532

www.healthmanagement.com

The information contained in this e-mail, including any attachments, is confidential and intended solely for the named recipient(s) and may be subject to protection under federal and state laws. If you are not the intended recipient, please inform the sender immediately by reply e-mail that the message was sent in error and delete the message. Thank you.

From: Landry, Lina@DHCS

Sent: Tuesday, May 2, 2023 1:56 PM

Cc: Delis, Jesse@DHCS

Kung, Serina@DHCS

Alek@DHCS

..., Tamai, Michelle@DHCS

Subject: Status Update: PP-GEMT IGT: Invoice for CY23 Collection 1

Hello,

This email is intended to provide you with a status update regarding the first CY 2023 PP-GEMT IGT collection. All participating funding entities received their first invoice yesterday, 5/1/23, 45 days before the collection due date (6/15/23). All communications also attached an IGT Certification form, which will need to be signed and returned two (2) weeks prior to the collection due date. Upon receipt of the signed IGT Certification form, providers will be sent payment Instructions. The next CY 2023 collection due dates are intended to be 9/15/23 and 12/15/23.

Note, our initial invoices did not include the administrative fee; the deferral of administrative dollar collections will grant participating providers additional time to secure those IGT funds. It is our intention to invoice the 10% administrative fee

(Managed Care and Fee For Service) for the first and second collection when we send the second invoice (due 9/15/23); however, this is dependent on CMS approval. We will continue to keep you updated on the matter.

If any providers reach out to you with questions we strongly encourage you to refer them back to DHCS and to “reply all” to the invoice they received. This will allow us to properly track inquiries and provide consistent messaging across all providers.

Warm regards,
Lina

Lina Landry | Section Chief
Capitated Rates Development Division
Department of Health Care Services



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Resolution 2023-0001

Calaveras Local Agency Formation Commission
Resolution of the Calaveras Local Agency Formation Commission
Adopting a Proposed Budget for 2023-2024

WHEREAS, Calaveras LAFCO is required by Government Code Section 56381(a) to adopt annually, following a noticed public hearing, a proposed budget by May 1st and a final budget by June 15th; and,

WHEREAS, the Commission has prepared a proposed budget for public review; and,

WHEREAS, the Executive Officer has given notice of hearing in the form and manner specified by law for adoption of the proposed budget and upon the date, time and place specified in said notice of hearing, the Commission heard, discussed and considered all oral and written testimony submitted including, but not limited to, the approved budget priorities for Fiscal Year 2023-2024 and the Executive Officer's report and recommendations; and

WHEREAS, the Commission has considered the attached Budget in light of the requirements of the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 and the Commission's adopted work program;

NOW THEREFORE, the Calaveras Local Agency Formation Commission does hereby determine, resolve, and order the following:

1. That Calaveras LAFCO hereby adopts the attached proposed 2023-2024 budget attached as Exhibit "A".
2. Directs the Executive Officer to transmit the proposed budget to the Auditor and all parties specified in Government Code Section 56381 (a) as promptly as possible.

PASSED AND ADOPTED by the Calaveras Local Agency Formation Commission at a regular meeting of said Commission held on March 20, 2020 by the following roll call vote:


AYES: Herndon, Moncada, Tyrrell, Tofanelli, Garamendi.

NOES: - Smith and Paque

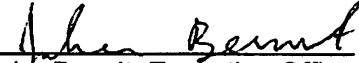
ABSTAINS: -

ABSENT: -

Signed and approved by me after its passage this 20th day of March 2023.


Anita Paque, Chair or Kirk Smith, Vice-Chair Calaveras LAFCO

Attest:


John Benoit, Executive Officer
Calaveras LAFCO

Calaveras LAFCo
Proposed 2023-2024 BUDGET
Exhibit A

	2020-2021 Final Budget	2021-2022 FINAL Budget	2022-2023 Final Budget Adopted	Expenses as of 1-Mar-23	2023-2024 Proposed Budget
EXPENDITURES					
SERVICES AND SUPPLIES					
62001 Extra Hire - Commissioners Stipend	\$3,300.00	\$3,300.00	\$6,600.00	\$3,100.00	\$6,600.00
62050 Insurance	\$3,000.00	\$2,500.00	\$2,847.00	\$2,824.92	\$2,919.00
62051 Communications	\$800.00	\$800.00	\$800.00	\$594.15	\$800.00
62052 Memberships - Calafco CSDA	\$2,120.00	\$2,117.00	\$2,197.00	\$2,196.00	\$2,336.60
62053 Office Expense - General	\$350.00	\$350.00	\$350.00	\$73.27	\$350.00
62054 Office Expense - Postage	\$500.00	\$500.00	\$500.00	\$1.60	\$500.00
62055 Office Expense - Copies	\$1,500.00	\$1,500.00	\$1,500.00	\$110.00	\$1,500.00
62056 Service Reviews	\$25,000.00	\$25,000.00	\$25,000.00	\$14,524.60	\$25,000.00
62057 Spheres of Influence	\$20,000.00	\$20,000.00	\$20,000.00	\$4,192.22	\$20,000.00
62058 File Scanning and Retention and Mapping	\$5,000.00	\$6,000.00	\$5,000.00		\$6,000.00
62059 Professional Services-Exec. Officer/Clerk	\$45,000.00	\$45,000.00	\$47,000.00	\$26,375.60	\$47,000.00
62060 City Finance Charges (formerly A-87)	\$3,600.00	\$3,600.00	\$3,600.00		\$3,600.00
62061 Legal Notices	\$500.00	\$500.00	\$500.00	\$21.00	\$500.00
62062 Training	\$4,000.00	\$4,000.00	\$4,000.00	\$3,924.92	\$8,000.00
489.6 Personal Mileage Reimb	\$1,500.00	\$1,500.00	\$2,000.00	\$416.30	\$2,000.00
62064 Travel Expense	\$2,000.00	\$2,000.00	\$2,000.00	\$2,227.96	\$2,000.00
62065 Legal Counsel Services and misc Legal Expenses	\$2,500.00	\$2,500.00	\$2,500.00		\$2,500.00
62067 Special Dist. Training	\$0.00	\$0.00	\$0.00		\$0.00
TOTAL SERVICES AND SUPPLIES	\$121,670.00	\$121,167.00	\$127,394.00	\$60,582.54	\$131,605.60
62066 Contingency Fund	\$12,167.00	\$12,116.70	\$12,739.40		\$13,160.56
General Reserve Fund	\$100,000.00	\$100,000.00	\$100,000.00		\$100,000.00
Services, Contingency and Reserve Total	\$233,837.00	\$233,283.70	\$240,133.40		\$244,766.16
REVENUE AND CARRYOVERS					
Est. Carryover from prior year	\$140,000.00	\$140,000.00	\$142,000.00		\$142,000.00
Anticipated Project Revenue	\$2,000.00	\$2,000.00	\$2,000.00		\$2,000.00
Anticipated Interest	\$400.00	\$400.00	\$400.00		\$400.00
TOTAL Revenue and Carryover		\$90,883.70	\$95,733.40		\$100,366.16
Difference between Total Rev and carryover and budget		\$90,883.70	\$95,733.40		\$100,366.16
Contributions from Governments	\$91,437.00	\$90,883.70	\$95,733.40		\$100,366.16
TOTAL REVENUES AND CARRYOVERS		\$142,400.00	\$144,400.00		\$144,400.00
AMOUNT TO BE APPORTIONED	\$91,437.00	\$90,883.70	\$95,733.40		\$100,366.16
City of Angels Camp		-\$30,294.57	\$31,911.13		\$33,455.39
County of Calaveras		-\$30,294.57	\$31,911.13		\$33,455.39
Independent Spec. Districts		-\$30,294.57	\$31,911.13		\$33,455.39

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the Calaveras Local Agency Formation Commission will hold a public hearing regarding the following item:

Final 2023-24 LAFCO Budget to make a final determination thereon by the Commission. Any person may be heard regarding the increase, decrease, or omission of any item from the budget or for the inclusion of additional items.

The Executive Officer's Reports will be available for review at the LAFCO webpage 5 days prior to the hearing at www.calaveraslafco.org. The contact person is John Benoit, Executive Officer who may be reached at (209) 754-6511 or by email at j.benoit4@icloud.com

The public hearing will be held in the Board of Supervisors' Chambers at 891 Mountain Ranch Road, San Andreas, CA on the **15th** day of **May 2023** at **6:00 p.m.**, at which time and place interested persons may attend and be heard. If you challenge the action of the Commission on any of the above stated item in court, it may be limited to only those issues raised at the public hearing described in this notice, or in written correspondence delivered to the Calaveras Local Agency Formation Commission at, or prior to, the public hearing.

LOCAL AGENCY FORMATION COMMISSION
John Benoit, Executive Officer

Mike Johnson

From: Greg Kann
Sent: Friday, May 5, 2023 12:03 PM
To: Mike Johnson
Subject: Ebbetts Pass 2022 CARES Data
Attachments: Ebbetts_Pass_Fire_Protection_District_2022_CARES_Summary_Report_LEMSA_CA_NA.pdf;
Ebbetts_Pass_Fire_Protection_District_2022_Utstein_Survival_Report.pdf;
Ebbetts_Pass_Fire_Protection_District_2022_CARES_Survival_Report.pdf;
Ebbetts_Pass_Fire_Protection_District_2022_CARES_Summary_Report.pdf

Chief Johnson,

I hope that you and the rest of your team are doing well. I wanted to pass along to you your 2022 CARES data on out of hospital cardiac arrests.

First of all, congratulations on these numbers. Your team, year after year, sets the bar for performance amongst our Mountain County providers. What I find especially interesting about your success, is that the overall number of arrests is not that high - yet you still perform. The general thinking here is that when you don't have a lot of 'reps' to practice, skills can degrade. This is certainly not the case with your team. The other amazing statistic here is that 5 of the 9 arrests your team ran this year walked out of the hospital essentially normal. OVER 50%! Incredible! Five families did not have to suffer the devastating loss of a family member last year because of your effort and preparedness. Occasionally, I have the opportunity to meet with survivors after discharge from hospital. I tell each and every one that I did not save them - the paramedics and EMTs in the field did.

I will be honest, these numbers are not replicated outside of EPFD. It is easy to attribute poor outcomes to patients being in remote locations or that transport times are prolonged. But, your team seems to overcome these challenges. I would love to dig into this a little more with you and your team to try to understand what your best practices are.

Once again. Congratulations to you and everyone at Ebbetts Pass Fire. Please pass along my warmest regards to your team.

All the best,

Greg Kann

--

Greg Kann MD, MSc, CD DABEM FACEP
Physician
Department of Emergency Medicine
Kaiser South Sacramento Medical Center

Medical Director
Mountain Counties EMS Agency
~ Serving Amador, Calaveras, Alpine and Mariposa counties ~

Medical Director
Stanislaus EMS Agency

CARES Survival Report

Ebbetts Pass Fire Protection District

Date of Arrest: 01/01/22 - 12/31/22 | Non-Traumatic Etiology

	OVERALL				
	N = 9				
	Total N (%)	Sustained ROSC (%)	Survival to hospital admission (%)	Survival to hospital discharge (%)	Survival to discharge with CPC 1 or 2 [†] (%)
Total	9	7 (77.8)	6 (66.7)	5 (55.6)	5 (55.6)
Location of Arrest					
Home/Residence	4 (44.4)	2 (50.0)	2 (50.0)	1 (25.0)	1 (25.0)
Nursing Home	0 (0.0)	0 (NaN)	0 (NaN)	0 (NaN)	0 (NaN)
Public Setting	5 (55.6)	5 (100.0)	4 (80.0)	4 (80.0)	4 (80.0)
Arrest Witnessed Status					
Unwitnessed	3 (33.3)	1 (33.3)	1 (33.3)	1 (33.3)	1 (33.3)
Bystander witnessed	5 (55.6)	5 (100.0)	4 (80.0)	3 (60.0)	3 (60.0)
911 Responder witnessed	1 (11.1)	1 (100.0)	1 (100.0)	1 (100.0)	1 (100.0)
Bystander CPR*					
Bystander CPR	5 (62.5)	5 (100.0)	4 (80.0)	4 (80.0)	4 (80.0)
No Bystander CPR	3 (37.5)	1 (33.3)	1 (33.3)	0 (0.0)	0 (0.0)
Bystander CPR (excludes nursing home/healthcare facility events)	5 (62.5)	5 (100.0)	4 (80.0)	4 (80.0)	4 (80.0)
No Bystander CPR (excludes nursing home/healthcare facility events)	3 (37.5)	1 (33.3)	1 (33.3)	0 (0.0)	0 (0.0)
Initial Arrest Rhythm					
Shockable	6 (66.7)	6 (100.0)	5 (83.3)	4 (66.7)	4 (66.7)
Non-shockable	3 (33.3)	1 (33.3)	1 (33.3)	1 (33.3)	1 (33.3)
AED Use					
Bystander AED use*	0 (0.0)	0 (NaN)	0 (NaN)	0 (NaN)	0 (NaN)
Bystander AED use* (excludes nursing home/healthcare facility events)	0 (0.0)	0 (NaN)	0 (NaN)	0 (NaN)	0 (NaN)
Trained provider (First Responder) AED use	3 (33.3)	3 (100.0)	2 (66.7)	1 (33.3)	1 (33.3)
Utstein					
Witnessed and shockable	6 (66.7)	6 (100.0)	5 (83.3)	4 (66.7)	4 (66.7)
Bystander witnessed and shockable	5 (55.6)	5 (100.0)	4 (80.0)	3 (60.0)	3 (60.0)
Hypothermia					
Field hypothermia	0 (0.0)	0 (NaN)	0 (NaN)	0 (NaN)	0 (NaN)
In-hospital hypothermia/TTM (among admitted patients)	4 (66.7)	--	--	3 (75.0)	3 (75.0)

Inclusion Criteria: An out-of-hospital cardiac arrest where resuscitation is attempted by a 911 responder (CPR and/or defibrillation). This would also include patients that received an AED shock by a bystander prior to the arrival of 911 responders.

NOTE: Analysis excludes patients with missing hospital outcome (N=0).

*Bystander CPR and bystander AED use calculations exclude 911 Responder witnessed events.

[†]CPC missing for 0 patients.

CARES Summary Report

Demographic and Survival Characteristics of OHCA

Non-Traumatic Etiology | Arrest Witness Status: All | Date of Arrest: 01/01/22 - 12/31/22

Data	Ebbetts Pass Fire Protection District N=9	California N=26403	National N=147736
Age	N=9	N=26401	N=147714
Mean	63.9	63.5	62.2
Median	67.0	66.0	65.0
Gender (%)	N=9	N=26403	N=147735
Female	2 (22.2)	9470 (35.9)	55091 (37.3)
Male	7 (77.8)	16929 (64.1)	92606 (62.7)
Race (%)	N=9	N=26403	N=147736
American-Indian/Alaskan	0 (0.0)	78 (0.3)	577 (0.4)
Asian	0 (0.0)	1635 (6.2)	3811 (2.6)
Black/African-American	0 (0.0)	2836 (10.7)	31303 (21.2)
Hispanic/Latino	1 (11.1)	4571 (17.3)	12193 (8.3)
Native Hawaiian/Pacific Islander	0 (0.0)	160 (0.6)	677 (0.5)
White	4 (44.4)	8569 (32.5)	74687 (50.6)
Multi-racial	0 (0.0)	137 (0.5)	584 (0.4)
Unknown	4 (44.4)	8417 (31.9)	23904 (16.2)
Location of Arrest (%)	N=9	N=26403	N=147736
Home/Residence	4 (44.4)	18844 (71.4)	106953 (72.4)
Nursing Home	0 (0.0)	2794 (10.6)	15247 (10.3)
Public Setting	5 (55.6)	4765 (18.0)	25536 (17.3)
Arrest witnessed (%)	N=9	N=26402	N=147732
Bystander Witnessed	5 (55.6)	9773 (37.0)	54887 (37.2)
Witnessed by 911 Responder	1 (11.1)	2806 (10.6)	17085 (11.6)
Unwitnessed	3 (33.3)	13823 (52.4)	75760 (51.3)
Who Initiated CPR? (%)	N=9	N=26403	N=147733
Not Applicable	0 (0.0)	2 (0.0)	60 (0.0)
Bystander	5 (55.6)	11047 (41.8)	60247 (40.8)
First Responder	3 (33.3)	8484 (32.1)	47072 (31.9)
Emergency Medical Services (EMS)	1 (11.1)	6870 (26.0)	40354 (27.3)
Was an AED applied prior to EMS arrival? (%)	N=9	N=26403	N=147734
Yes	3 (33.3)	4321 (16.4)	43327 (29.3)
No	6 (66.7)	22082 (83.6)	104407 (70.7)
Who first applied automated external defibrillator? (%)	N=3	N=4322	N=43330
Bystander	0 (0.0)	807 (18.7)	8995 (20.8)
First Responder	3 (100.0)	3515 (81.3)	34335 (79.2)
Who first defibrillated the patient?* (%)	N=9	N=26403	N=147714
Not Applicable	3 (33.3)	19512 (73.9)	104746 (70.9)
Bystander	0 (0.0)	281 (1.1)	2244 (1.5)
First Responder	2 (22.2)	1632 (6.2)	9105 (6.2)
Responding EMS Personnel	4 (44.4)	4978 (18.9)	31619 (21.4)
First Arrest Rhythm (%)	N=9	N=26403	N=147703
Vfib/Vtach/Unknown Shockable Rhythm	6 (66.7)	3922 (14.9)	25081 (17.0)
Asystole	2 (22.2)	15882 (60.2)	77774 (52.7)
Idioventricular/PEA	0 (0.0)	5784 (21.9)	32441 (22.0)
Unknown Unshockable Rhythm	1 (11.1)	815 (3.1)	12407 (8.4)
Sustained ROSC (%)	N=9	N=26402	N=147704
Yes	7 (77.8)	5850 (22.2)	39408 (26.7)
No	2 (22.2)	20552 (77.8)	108296 (73.3)
Was hypothermia care provided in the field? (%)	N=9	N=26403	N=147735
Yes	0 (0.0)	194 (0.7)	3703 (2.5)
No	9 (100.0)	26209 (99.3)	144032 (97.5)
Pre-hospital Outcome (%)	N=9	N=26403	N=147736
Pronounced in the Field	2 (22.2)	14349 (54.3)	64995 (44.0)
Pronounced in ED	0 (0.0)	1590 (6.0)	13764 (9.3)
Ongoing Resuscitation in ED	7 (77.8)	10464 (39.6)	68977 (46.7)
Overall Survival (%)	N=9	N=26403	N=147736
Overall Survival to Hospital Admission	6 (66.7)	5713 (21.6)	36782 (24.9)
Overall Survival to Hospital Discharge	5 (55.6)	2066 (7.8)	13794 (9.3)
With Good or Moderate Cerebral Performance	5 (55.6)	1592 (6.0)	11110 (7.5)
Missing hospital outcome	0	46	331
Utstein¹ Survival (%)	N=5	N=2340	N=15087
	60.0%	28.6%	30.7%
Utstein Bystander² Survival (%)	N=4	N=1390	N=8856
	75.0%	31.4%	34.3%

Inclusion criteria: An out-of-hospital cardiac arrest where resuscitation is attempted by a 911 responder (CPR and/or defibrillation). This would also include patients that received an AED shock by a bystander prior to the arrival of 911 responders.

**This is a new question that was introduced on the 2011 form.*

¹Witnessed by bystander and found in a shockable rhythm

²Witnessed by bystander, found in shockable rhythm, and received some bystander intervention (CPR by bystander and/or AED applied by bystander)

to be Effective 07/01/23

56-Hours/Week PERSONNEL PAY SCHEDULE

2023-24

Includes 5.0% COLA increase to FY 2022-23				CLASS LEVEL	STEP						
Interval*					1	2	3	4	5	6	
						1 Year	1 Year	1 Year	1 Year		
FIREFIGHTER	Firefighter EMT	Annual for 56 hours/week	Regular OT		1,665.72	1,719.03	1,774.04	1,830.80	1,889.39	1,949.85	
			Holiday Pay		3,197.84	3,300.17	3,405.77	3,514.76	3,627.23	3,743.30	
			Shift Personnel		63,956.76	66,003.38	68,115.48	70,295.18	72,544.63	74,866.05	
				Hourly Rate	FE	21.90	22.60	23.33	24.07	24.84	25.64
	Firefighter Paramedic 1	Annual for 56 hours/week	Regular OT		1,915.58	1,976.88	2,040.14	2,105.42	2,172.80	2,242.33	
			Holiday Pay		3,677.51	3,795.19	3,916.64	4,041.97	4,171.32	4,304.80	
Shift Personnel				73,550.27	75,903.88	78,332.81	80,839.46	83,426.32	86,095.96		
			Hourly Rate	FP1	25.19	25.99	26.83	27.68	28.57	29.48	
ENGINEER	Engineer EMT	Annual for 56 hours/week	Regular OT		1,932.24	1,994.07	2,057.88	2,123.73	2,191.69	2,261.83	
			Holiday Pay		3,709.49	3,828.20	3,950.70	4,077.12	4,207.59	4,342.23	
			Shift Personnel		74,189.84	76,563.92	79,013.96	81,542.41	84,151.77	86,844.62	
				Hourly Rate	EE	25.41	26.22	27.06	27.93	28.82	29.74
	Engineer Paramedic 2	Annual for 56 hours/week	Regular OT		2,222.07	2,293.18	2,366.56	2,442.29	2,520.45	2,601.10	
			Holiday Pay		4,265.92	4,402.43	4,543.30	4,688.69	4,838.73	4,993.57	
Shift Personnel				85,318.32	88,048.50	90,866.06	93,773.77	96,774.53	99,871.32		
			Hourly Rate	EP2	29.22	30.15	31.12	32.11	33.14	34.20	
Engineer Paramedic 1	Annual for 56 hours/week	Regular OT		2,210.58	2,272.41	2,336.22	2,402.08	2,470.04	2,540.17		
		Holiday Pay		4,243.85	4,362.56	4,485.06	4,611.48	4,741.95	4,876.59		
		Shift Personnel		84,877.04	87,251.12	89,701.16	92,229.61	94,838.97	97,531.82		
			Hourly Rate	EP1	29.07	29.88	30.72	31.59	32.48	33.40	
CAPTAIN	Captain EMT	Annual for 56 hours/week	Regular OT		2,241.40	2,313.12	2,387.14	2,463.53	2,542.36	2,623.72	
			Holiday Pay		4,303.01	4,440.71	4,582.81	4,729.46	4,880.80	5,036.99	
			Shift Personnel		86,060.22	88,814.14	91,656.20	94,589.19	97,616.05	100,739.76	
				Hourly Rate	CE	29.47	30.42	31.39	32.39	33.43	34.50
	Captain Paramedic 2	Annual for 56 hours/week	Regular OT		2,577.61	2,660.09	2,745.21	2,833.06	2,923.72	3,017.28	
			Holiday Pay		4,948.46	5,106.81	5,270.23	5,438.88	5,612.92	5,792.54	
Shift Personnel				98,969.25	102,136.26	105,404.63	108,777.57	112,258.46	115,850.73		
			Hourly Rate	CP2	33.89	34.98	36.10	37.25	38.44	39.67	
Captain Paramedic 1	Annual for 56 hours/week	Regular OT		2,519.74	2,591.46	2,665.48	2,741.87	2,820.71	2,902.06		
		Holiday Pay		4,837.37	4,975.07	5,117.17	5,263.82	5,415.16	5,571.35		
		Shift Personnel		96,747.42	99,501.34	102,343.40	105,276.39	108,303.25	111,426.96		
			Hourly Rate	CP1	33.13	34.08	35.05	36.05	37.09	38.16	
BATTALION CHIEF	Batt Chief EMT	Annual for 56 hours/week	Regular OT		2,600.02	2,683.22	2,769.08	2,857.70	2,949.14	3,043.51	
			Holiday Pay		4,991.49	5,151.22	5,316.06	5,486.17	5,661.73	5,842.91	
			Shift Personnel		99,829.85	103,024.41	106,321.19	109,723.47	113,234.62	116,858.12	
				Hourly Rate	BCE	34.19	35.28	36.41	37.58	38.78	40.02
	Batt Chief Paramedic 2	Annual for 56 hours/week	Regular OT		2,990.02	3,085.70	3,184.45	3,286.35	3,391.51	3,500.04	
			Holiday Pay		5,740.22	5,923.90	6,113.47	6,309.10	6,510.99	6,719.34	
Shift Personnel				114,804.33	118,478.07	122,269.37	126,181.98	130,219.81	134,386.84		
			Hourly Rate	BCP2	39.32	40.57	41.87	43.21	44.60	46.02	
Batt Chief Paramedic 1	Annual for 56 hours/week	Regular OT		2,878.36	2,961.56	3,047.43	3,136.04	3,227.48	3,321.86		
		Holiday Pay		5,525.85	5,685.58	5,850.42	6,020.53	6,196.09	6,377.27		
		Shift Personnel		110,517.05	113,711.61	117,008.39	120,410.67	123,921.82	127,545.32		
			Hourly Rate	BCP1	37.85	38.94	40.07	41.24	42.44	43.68	

*Minimum amount of time at this step.

Shaded area indicates annual amount.

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

FIRE CHIEF PAY SCHEDULE

2023-24

Includes 5% COLA increase to FY 2022-23			1	2	3	4	5	6
			6 Months	1 Year	1 Year	1 Year	1 Year	
FIRE CHIEF	Annual Salary for 40 hr/wk		126,284	130,458	134,778	139,224	143,815	148,574
	Per Month		10,524	10,872	11,232	11,602	11,985	12,381
	Hourly Rate		60.51	62.51	64.58	66.71	68.91	71.19

ADMINISTRATIVE PAY SCHEDULE

2023-24

Includes 5% COLA increase to FY 2022-23				CLASS LEVEL	STEP					
Interval*					1	2	3	4	5	6
					1 Year	1 Year	1 Year	1 Year	1 Year	1 Year
Fire Prevention Officer	Limited Position	Annual Salary for 40 hr/wk			49,337	50,965	52,655	54,387	56,182	58,039
	Not to Exceed 999 hours	Hourly Rate	FPO		23.64	24.42	25.23	26.06	26.92	27.81
District Secretary		Annual Salary for 40 hr/wk			74,735	77,198	79,744	82,374	85,108	87,925
		Hourly Rate	DS		35.81	36.99	38.21	39.47	40.78	42.13
Assistant District Secretary	Limited Position	Annual Salary for 40 hr/wk			45,851	47,354	48,919	50,526	52,196	53,928
	Not to Exceed 999 hours	Hourly Rate	ADS		21.97	22.69	23.44	24.21	25.01	25.84

Proposition 218

Notice of Public Hearing on Solid Waste Parcel Fee



Calaveras County

Department of Integrated Waste Management

891 Mountain Ranch Rd, San Andreas, CA 95249

May 9th, 2023



Notice is hereby given that the Calaveras County Board of Supervisors will hold a public hearing during its regularly scheduled meeting on Tuesday, June 27, 2023 at 9:00 a.m., or as soon thereafter as the matter may be heard, at 891 Mountain Ranch Road, San Andreas, CA 95249 to consider the adoption of a proposed increase to the parcel fee for solid waste services that is charged to the property for which you appear in County records as the owner of record. You are receiving this notification consistent with the California Constitution, Article XIII D, Section 6 (Proposition 218) requirements that all affected parcel owners are mailed notice of proposed rate changes at least forty-five (45) days prior to a public hearing.

Background & Reason for the Fee

Calaveras County's Integrated Waste Management Division (IWM) operates a comprehensive solid waste disposal system including full service, 7-day per week landfill operations, a municipal recycling facility and 6 transfer stations placed within 10 miles from each community. Use of this system is restricted to County residents (and to a portion of western Alpine County through a paid contractual arrangement). The Rock Creek Landfill opened in 1990 and is permitted for 5 landfill expansion phases. After one cell nears capacity, a new cell must be constructed in accordance with state law and permit requirements. The solid waste parcel fee has not been raised since 1991 and must now be increased to continue developing the landfill and providing residents with these same solid waste services.

The reason for the fee is to cover the County's costs of providing its residents with solid waste services.

The proposed fee modifications and rate increases will enable the County to cover its costs of providing solid waste services as authorized under Government Code §25830, including but not limited to its costs to fund: (1) ongoing operations and maintenance; (2) capital improvements necessary to maintain operations (including replacement of aging equipment and infrastructure); (3) repayments of any loans or transfers from other County funds used to finance IWM's system costs; (4) fund deposits associated with the cost to replace landfill capacity as capacity is used; (5) fund landfill closure expenses in accordance with federal and state law; and (6) fund deposits for necessary working capital reserves to pay for IWM system costs at the outset of the fiscal year, prior to receipt of revenues collected by the County Tax Collector.

Approximately 75% of Calaveras residents self-haul their solid waste to one of the County owned transfer stations. Use of the transfer stations and landfill is included in the annual parcel fee.

- Over 4,000 residents visit the Rock Creek Landfill monthly.
- Over 26,000 residents visit the County owned transfer stations monthly.

For more information please visit our website at <https://intwaste.calaverasgov>.

Basis on Which Fee is Calculated

Calaveras County is authorized by state law (Government Code §25830) to establish a schedule of fees to be charged to properties within the unincorporated area of the county and any incorporated cities without their own waste disposal sites. This statute also provides for properties to be divided into categories based on their types of uses and associated volume of waste generation, with different fees assigned to different categories. Revenue from the fees is used for the acquisition, operation, and maintenance of county waste disposal sites as authorized by this statute. These revenues allow IWM to ensure the proper handling and disposal of waste within the County in compliance with all applicable laws and regulations. Additionally, the proposed fees have been vetted for compliance with the California Constitution, Article XIII D, Section 6 (Proposition 218) to ensure that revenues derived from the fee do not exceed the funds required to provide the services, and that the amount of the fee charged to parcels does not exceed the proportional cost of the services attributable to those parcels.

The IWM's current solid waste parcel fee is a property-related fee for service, and properties are categorized in accordance with Government Code §25830 via Resolution No. 20210608r061. These fees are charged to all properties within Calaveras County on which there is a dwelling unit, commercial building, or other site improvement which would typically generate solid waste. The parcel fee is billed and collected by the County Tax Collector at the same time and manner as property taxes and as part of the regular Calaveras County secured tax roll billing system.

Parcels are categorized based on how the land is used and the estimated volume of waste that use category is expected to generate each year compared to the average single-family residential parcel. These comparative projections are then used to assign a multiplier (known as an "equivalent residential unit" or "ERU") to each category of parcels to ensure that each category is charged a fee that is proportional to its impact on the County's costs of operating and maintaining its solid waste disposal sites.

The amount of the fee is calculated based on the identified IWM system costs after subtracting income and funds received from other sources. These net costs are then divided by the ERUs assigned each parcel based on its category (single family residential, multi-family residential, or commercial/non-residential). All Single Family Residential (SFR) and Multi-Family Residential (MFR) parcels are charged 1.0 ERU per residential unit. Based on the COS Study, all parcels used for commercial or other non-residential purposes were estimated to represent approximately 5.45 ERUs per parcel based on a review of waste generation statistics for the IWM system. Pursuant to Government Code § 25830 and Resolution No. 20210608r061, fee exemptions are authorized for (a) all unimproved properties; and (b) any additional properties owned by Calaveras County residents (other than the one containing their primary residence) that are used solely for personal use (e.g. not commercial or income-generating).

Fiscal Year 2024 Cost of Service	Total Costs
Operating Expenses	\$7,432,458
County Capital Fund Repayment	\$500,000
Deposits to Capital Fund	\$1,155,476
Airspace Capacity Replacement	\$422,517
Landfill Closure	\$90,537
Working Capital Deposits	\$740,554
Gross Cost of Service	\$10,341,542
Less Other Revenues:	
Investments/Recycling/Rents	(\$274,742)
Tip Fees	(\$508,800)
Net Cost of Service	\$9,558,000
Equivalent Residential Units (ERU)	
SFR - Equivalent Units	25,647
MFR - Equivalent Units	2,032
Com/Other - Equivalent Units	6,790
Total ERUs	34,469
Unit Cost per ERU	\$277.30

Proposed Solid Waste Parcel Fee	Current	Proposed
SFR – Per Unit	\$150.00	\$277.30
MFR – Per Unit	\$150.00	\$277.30
Commercial / Non-Residential – Per Parcel	Varies by Land Use ¹	Lesser of (a) \$1,512.29 ² OR (b) 2.2x the current fee

¹ Fees vary based on the the equivalency factor identified by land use classifications as described in Resolution No. 20210608r061.

² Commercial parcels calculated assuming a ~5.45 equivalency factor based on reported waste generation statistics.

DATA AVAILABILITY

The data supporting the fee is publicly available at the County IWM website <https://intwaste.calaverasgov.us>. Interested parties and affected property owners may also call (209) 754-6403 or visit the Calaveras County's Administration Office located at 891 Mountain Ranch Road, San Andreas, California 95249 for more details.

PUBLIC NOTICE AND MAJORITY PROTEST

Calaveras County has elected to submit the proposed property-related parcel fee increase to Proposition 218 notice and protest procedures (*see also* Government Code §§ 53750 et. seq). Any property owner of record subject to the proposed charges may submit a written protest against the proposed fees, although only one written protest per parcel will be counted. If the owners of a majority of the affected parcels submit protests, Calaveras County may not adopt the fees as proposed. Absent a majority protest, the fees may be implemented once adopted by the Calaveras County Board of Supervisors after the public hearing. A written protest must: 1) identify the property owner and state that the property owner opposes the proposed fees; 2) provide the location of the identified parcel (by assessor's parcel number or street address); and 3) include the name and signature of the property owner submitting the protest. Written protests may be submitted by mail or in person to the Calaveras County IWM office at 891 Mountain Ranch Road, San Andreas, California 95249. All written protests must be received prior to the conclusion of the public comment portion of the public hearing. Any protest submitted via e-mail, fax, or other electronic means will not be accepted. The Board of Supervisors will hear and consider all written and oral protests to the proposed charges at the Public Hearing. Oral comments at the public hearing will not qualify as formal protests unless accompanied by a written protest meeting the above criteria. Upon conclusion of the public hearing, the Board of Supervisors will consider adoption of the proposed charges. If written protests against the proposed rates and charges as outlined above are not presented by owners of a majority of the identified parcels upon which the fees are proposed to be imposed, Calaveras County may proceed to adopt and implement the charges at the public hearing.



[Save Our Calaveras Fire Departments < https://calaverasfp.org/>](https://calaverasfp.org/)

[Read It < https://calaverasfp.org/calaveras-local-fire-protection-tax-initiative/read-the-ordinance/>](https://calaverasfp.org/calaveras-local-fire-protection-tax-initiative/read-the-ordinance/) **[Donations <](#)**

[https://calaverasfp.org/calaveras-local-fire-protection-tax-initiative/donations/>](https://calaverasfp.org/calaveras-local-fire-protection-tax-initiative/donations/) **[Contact Us <](#)**

[https://calaverasfp.org/calaveras-local-fire-protection-tax-initiative/read-the-ordinance/initiative-explained/how-to-help/>](https://calaverasfp.org/calaveras-local-fire-protection-tax-initiative/read-the-ordinance/initiative-explained/how-to-help/)

[Why < https://calaverasfp.org/calaveras-local-fire-protection-tax-initiative/why-we-need-a-citizen-initiative/>](https://calaverasfp.org/calaveras-local-fire-protection-tax-initiative/why-we-need-a-citizen-initiative/) **[Calaveras Firefighters](#)**

[< https://calaverasfp.org/calaveras-local-fire-protection-tax-initiative/calaveras-firefighters/>](https://calaverasfp.org/calaveras-local-fire-protection-tax-initiative/calaveras-firefighters/) **[News <](#)**

[https://calaverasfp.org/calaveras-local-fire-protection-tax-initiative/news/>](https://calaverasfp.org/calaveras-local-fire-protection-tax-initiative/news/)

Read the proposed ordinance

AN ORDINANCE OF THE VOTERS OF THE CALAVERAS COUNTY ADDING Chapter 3.57 to the Calaveras County Code of Ordinances.

IMPOSING A 1 CENT TRANSACTIONS AND USE TAX TO BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX & FEE ADMINISTRATION TO RAISE REVENUES TO BE USED FOR ASSURING ADEQUATE FIRE PROTECTION RESPONSE.

WHEREAS, rapid emergency response is essential to protecting the lives and property of Calaveras County residents;

WHEREAS, Calaveras County is protected by nine fire districts and one city fire department and those agencies depend on each other to provide mutual aid during emergencies;

WHEREAS, Local fire agencies in Calaveras County currently lack adequate funds to ensure that stations are adequately staffed and have difficulty retaining volunteers who often leave to seek employment;

WHEREAS, Calaveras County residents cannot depend on state government (Cal Fire) to always provide immediate backup because Cal Fire engines may be sent elsewhere during large emergencies, as happened during the California firestorms of 2020;

WHEREAS, Some firefighters would be willing to stay and serve Calaveras County residents if those firefighters could earn a living wage;

AND WHEREAS, tourists and other visitors make use of emergency fire and rescue services in Calaveras County but currently provide very little to support the fire agencies that provide those services;

THEREFORE, THE PEOPLE OF THE CALAVERAS COUNTY DO HEREBY ORDAIN AS FOLLOWS:

SECTION 1. Chapter 3.57 will be added to the Calaveras County Code of Ordinances and will read as follows:

CALAVERAS LOCAL FIRE PROTECTION TRANSACTIONS AND USE TAX

3.5701 – TITLE. This ordinance shall be known as the Calaveras Local Fire Protection Tax Ordinance.

3.5702 – OPERATIVE DATE. “Operative date” means the first day of the first calendar quarter commencing after the adoption of this ordinance, the date of such adoption being certification by the County Clerk that this measure has received approval by a majority of those voting in the election.

3.5703 – PURPOSE. This ordinance is adopted to achieve the following and directs that the provisions hereof be interpreted in order to achieve those purposes: (a) To adopt a retail transactions and use tax ordinance within the County in the amount of one cent per dollar (a rate of 1%) as provided herein for the specific purpose of generating funds to be deposited into the Calaveras Local Fire Protection Account that may only be used for the purposes specified herein including adequate firefighter staffing, training, equipment and facilities.

(b) To impose a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with section 7251) of Division 2 of the Revenue and Taxation Code and section 7285.5 of Part 1.7 of Division 2 of the Revenue and Taxation Code which authorizes the County to adopt this tax ordinance provided that a majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.

(c) To adopt a retail transactions and use tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code.

(d) To adopt a retail transactions and use tax ordinance that imposes a tax and provides a measure that can be administered and collected by the State Department of Tax and Fee Administration in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the State Department of Tax and Fee Administration in administering and collecting the California State Sales and Use Taxes.

(e) To adopt a retail transactions and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this ordinance.

3.5704 – IMPOSITION OF TAX, DEPOSIT INTO SPECIAL ACCOUNT AND ANNUAL ACCOUNTING. The following provisions shall govern the imposition of the transactions and use tax and the deposit and use of revenues generated by this ordinance.

(a) For the privilege of selling tangible personal property at retail, a transactions tax is hereby imposed upon all retailers in the incorporated and unincorporated territory of the County at the rate of one cent per dollar of the gross receipts of any retailer (a rate of 1%) from the sales of all tangible personal property sold at retail in said territory on or after the operative date of this ordinance without expiration.

(b) A use tax is hereby imposed on the storage, use or other consumption in the County of tangible personal property purchased from any retailer on or after the operative date of this ordinance for storage, use or other consumption in said County at the rate of one cent per dollar of the sale price of the property (a rate of 1%) beginning on and after the operative date of this ordinance. The sales price shall include delivery charges when such charges are subject to the State sales or use tax regardless of the place to which delivery is made.

(c) The County Auditor shall establish a Calaveras Local Fire Protection Account and all retail transactions and use tax proceeds generated by this ordinance shall be deposited by the County Auditor into the Calaveras Local Fire Protection Account. Such proceeds shall only be used for the specific purposes identified in Section 3.5706.

3.5705 – SEPARATE SECTION WITH TRUE AND IMPARTIAL STATEMENT OF FACTS IDENTIFYING THE TAX AND SPECIFIC LIMITATIONS ON HOW THE REVENUE CAN BE SPENT. This ordinance enacts a transactions and use tax in the County at the rate of one cent per dollar to be used only for the purposes in Section 3.5706.

3.5706 – EXPENDITURE PLAN. The revenues generated by the retail transactions and use tax imposed by this ordinance shall be distributed by the Calaveras County Auditor monthly.

- Funds shall be allocated annually to the local fire agencies in Calaveras County. The governing boards of those agencies are responsible to use those funds to improve the speed of response and the quantity and quality of personnel available to immediately respond to emergencies. The governing boards may also use those funds to improve or replace necessary equipment and facilities. No more than thirty percent (30%) of these funds may be used to improve or replace equipment and facilities and no less than seventy percent (70%) of these funds may be used for staffing including incentives, training and stipends for volunteer firefighters; compensation, incentives and training for paid firefighters; personal protective equipment for firefighters; and office and professional costs

including compensating an office manager, payroll services, auditing services and the costs of required audits or reports related to the Calaveras Local Fire Protection Tax. No more than five percent (5%) of the total Calaveras Local Fire Protection Tax funds for each agency may be devoted to such office and professional costs.

- Provided that each fire agency complies with budget planning and expenditure requirements specified in Section 3.5709, the funds deposited into the Calaveras Local Fire Protection Account pursuant to Section 3.5704 shall be allocated according to the following schedule:

(1) Sixty-nine (69%) percent of funds made available from Section 3.5704 shall be divided evenly among the ten local fire agencies – nine fire districts and one city fire department – in existence in 2021. In the event that consolidations or other actions change the number of local fire agencies, the same portions of the funds will continue to be distributed to the successor agencies serving the geographic areas represented by the fire agencies in existence in 2022.

(2) One (1%) percent of funds made available from Section 3.5704 shall be allocated to San Andreas Fire Protection District to compensate for the burden of protecting non-property-tax-paying countywide infrastructure including the Government Center, Jail, Courthouse and Hospital.

(3) Thirty (30%) percent of funds made available from Section 3.5704 shall be proportionately allocated to the local fire agencies based on their share of county population rounded to the nearest whole percentage point. Calaveras County each year shall use the most current available census data and other local information including maps of housing and estimated household size to estimate the population of each local fire district as well as the City of Angels Camp.

(4) In the event that one or more fire agencies are not able to make beneficial use of their entire allocation as specified in Section 3.5709, then those funds shall be returned to the Calaveras Local Fire Protection Account and shall be made available for allocation and distribution in the next fiscal year.

3.5707 – DEFINITIONS. The following definitions shall apply to this Measure:

(a) “County” means Calaveras County.

- “Board” means the Calaveras County Board of Supervisors
- “Auditor” means the Calaveras County Auditor
- “JPA” means the Calaveras County Fire Services Joint Powers Authority
- “District” means any of the local special districts that provide fire protection in Calaveras County
- “Department” means the Angels Camp Fire Department

3.5708 – PROGRAM IMPLEMENTATION AND FISCAL CONTROLS.

(a) Authority to expend funds, issue grants, or enter into contracts or memoranda of understanding relating to the revenues distributed to Local Fire Agencies via the Calaveras Local Fire Protection Account pursuant to Section 3.5704 is delegated to the boards of directors of the respective fire districts, or in the case of the Angels Camp Fire Department to the Angels Camp City Council, provided that no expenditures may be made from the Account except as provided in this ordinance.

(b) In making the expenditures provided in Section 3.5706, the fire districts and the City of Angels Camp shall be permitted to use no more than five percent (5%) of the funds allocated pursuant that Section on an annual basis for administrative costs and professional services associated with program oversight and accountability, including audits.

FISCAL OVERSIGHT AND BUDGET ACCOUNTABILITY.

Each fire district or, in the case of the Angels Camp Fire Department, the City of Angels Camp, shall by June 1 each year produce a response improvement plan and budget detailing how it will use the revenue from the Calaveras Local Fire Protection Tax in the coming fiscal year beginning July 1. Following voter approval of this measure, the fire districts and the City of Angels Camp will have 30 days to submit plans for the remainder of the 2022-23 fiscal year. These plans will be submitted to the Calaveras County Fire Services Joint Powers Authority. Also, each fire agency will each year provide the JPA with a copy of its annual audit and management report. The JPA will use the plans and audits each year to prepare a summary of the countywide improvements funded by the Calaveras County Local Fire Protection Tax. The JPA will issue

this summary and a news release to media outlets, provide copies to the Calaveras County Grand Jury and Board of Supervisors and also post it online.

Plans may include a provision to retain up to 10 percent of funds received as a cash carryover. Such cash carryovers are to be retained by the agencies as a way to maintain service levels in future years when revenue declines. Such carryover funds may be used only for purposes specified in this measure.

If any agency or agencies choose either temporarily or permanently to not receive Calaveras Local Fire Protection Tax funding, then the allocation formula shall be changed to show that the first sixty-nine percent (69%) of funding is divided evenly among the remaining agencies, that one percent (1%) shall be allocated to San Andreas Fire Protection District to compensate for protecting county infrastructure, and the remaining thirty percent (30%) shall be divided among the remaining agencies according to population. If San Andreas is among the agencies choosing to not receive funding, then the formula shall be seventy percent (70%) divided evenly and thirty percent (30%) divided by population for the remaining agencies.

Any portion of an agency's Calaveras Local Fire Protection Tax funding that is not either spent on a budgeted purpose or retained as a cash carryover shall be returned to the Calaveras Local Fire Protection Account and included in funds available for allocation and distribution in the following fiscal year. In years with revenue growth such that receipts exceed one-hundred-and ten percent (110%) of the estimated amounts on which fire agencies based their budgets, then the amount in excess of 110% shall be retained in the Calaveras Local Fire Protection Account and made available for allocation and distribution in the next fiscal year.

Revenue from the Calaveras Local Fire Protection Tax in any given year that is between one-hundred percent (100%) and one-hundred-and ten percent (110%) of the estimated revenue used as the basis for agency Calaveras Local Fire Protection Tax budgets may at the discretion of those agencies either be retained as cash carryover for use in future years or returned to the Calaveras Local Fire Protection Account for distribution in the coming fiscal year. In either case, all funds shall be used only as specified in approved Calaveras Local Fire Protection Tax budgets.

Each year by May 1, the Calaveras County Auditor's Office shall provide the fire agencies with an estimate of revenue available to those agencies in the coming fiscal year that will begin on July 1, based both on funds carried over

in the Calaveras Local Fire Protection Account and on actual sales tax receipts in the most recent 12-month period for which data is available.

3.5710 – CONTRACT WITH THE STATE. Prior to the operative date, the County shall contract with the State Department of Tax and Fee Administration to perform all functions incident to the administration and operation of this retail transactions and use tax ordinance; provided, that if the County shall not have contracted with the State Department of Tax and Fee Administration prior to the operative date, it shall nevertheless so contract and in such case the operative date shall be the first day of the first calendar quarter following the execution of such a contract.

3.5711 – PLACE OF SALE. For the purpose of this ordinance, all retail transactions are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the State sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the State or has more than one place of business, the place or places at which the retail sales are consummated, for the purposes of this ordinance, shall be determined under rules and regulations to be prescribed and adopted by the State Department of Tax and Fee Administration.

3.5712—ADOPTION OF PROVISIONS OF STATE LAW. Except as otherwise provided in this ordinance and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this ordinance as though fully set forth herein.

3.5713 – LIMITATIONS ON ADOPTION OF STATE LAW AND COLLECTION OF TAXES.

In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code: (a) Wherever the State of California is named or referred to as the taxing agency, the name of this County shall be substituted therefor. However, the substitution shall not be made: (1) When the word “State” is used as part of the title of the State Controller, State Treasurer, State Department of Tax and Fee Administration, State Treasury, or the Constitution of the State of California;

(2) Where the result of that substitution would require action to be taken by or against this County or any agency, officer or employee thereof rather than by or against the State Department of Tax and Fee Administration, in performing the functions incident to the administration or operation of this ordinance.

(3) In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to: (A) Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or; (B) Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the State under the said provision of that code.

(4) In sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797, or 6828 of the Revenue and Taxation Code.

(b) The word “County” shall be substituted for the word “State” in the phrase “retailer engaged in business in this State” in section 6203 of the Revenue and Taxation Code, and in the definition of that phrase in section 6203.

3.5714 – PERMIT NOT REQUIRED. If a seller’s permit has been issued to a retailer under section 6067 of the Revenue and Taxation Code, an additional transactor’s permit shall not be required by this ordinance.

3.5715 – EXEMPTIONS AND EXCLUSIONS.

(a) There shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.

(b) There are exempted from the computation of the amount of transactions tax the gross receipts from: (1) Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the use of aircraft as common carriers of persons or property

under the authority of the laws of this State, the United States, or any foreign government.

(2) Sales of property to be used outside the County which are shipped to a point outside the County, pursuant to the contract of sale, by delivery to that point by the retailer or his or her agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this paragraph, delivery to a point outside the County shall be satisfied: (A) With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with section 9840) of the Vehicle Code by registration to an out-of-County address and by a declaration under penalty of perjury, signed by the buyer, stating that the address is, in fact, his or her principal place of residence; and (B) With respect to commercial vehicles, by registration to a place of business out-of-County and a declaration under penalty of perjury signed by the buyer, that the vehicle will be operated from that address.

(3) The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date of this ordinance.

(4) A lease of tangible personal property which is a continuing sale of that property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date of this ordinance.

(5) For purposes of subparagraphs (3) and (4) of this section, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not that right is exercised.

(c) There are exempted from the use tax imposed by this ordinance, the storage, use or other consumption in this County of tangible personal property: (1) The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.

(2) Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by the operators directly and exclusively in the use of the aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in sections 6366 and 6366.1 of the Revenue and Taxation Code.

(3) If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the operative date of this ordinance.

(4) If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of the property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease entered into prior to the operative date of this ordinance.

(5) For the purposes of subparagraphs (3) and (4) of this section, the storage, use or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not the right is exercised.

(6) Except as provided in paragraph (7), a retailer engaged in business in the County shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the County or participates within the County in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the County or through any representative, agent, canvasser, solicitor, subsidiary, or person in the County under the authority of the retailer.

(7) “A retailer engaged in business in the County” shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with section 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with section 9840) of the Vehicle Code. That retailer shall be required to collect use

tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the County.

(d) Any person subject to use tax under this ordinance shall be entitled to credit against that tax or any transactions tax or reimbursement for transactions tax, paid to the County or retailer in the County liable for a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code.

3.5716 – STATE LAW AMENDMENTS. All amendments subsequent to the effective date of this ordinance to part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become part of this ordinance, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this ordinance.

3.5717 – AMENDMENT OF ORDINANCE. Except for amendments that would increase the tax rate, reduce the tax rate, impose the tax on transactions and uses not previously subject to the tax (unless the amendment occurs pursuant to Section 3.5717), allow expenditures other than those provided in Section 3.5706, or be inconsistent with the purposes of this ordinance, the Calaveras County Board of Supervisors may amend this ordinance without submitting the amendment to the voters for approval.

3.5718 – ENJOINING COLLECTION FORBIDDEN. No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the State or the County, or against any officer of the State or the County, to prevent or enjoin the collection under this ordinance, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

SECTION 2. SEVERABILITY. If any provision of this ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

SECTION 3. MEASURE EFFECTIVE UPON RATIFICATION BY VOTERS. This Measure shall be effective upon determination of the County Clerk that it has been approved by a majority of the electorate voting in an election on this

ordinance. The Clerk shall certify the passage of this ordinance, publish the same as required by law, and forward a copy of the ordinance to the Department of Tax and Fee Administration. Officers and employees of the County shall take all actions necessary to implement this ordinance, including execution of the contract required by Section 3.5710.

SECTION 4. APPROPRIATIONS LIMIT INCREASE. Pursuant to California Constitution Article XIII B and applicable laws, for four years from the date on which voters ratify this measure, the appropriations limits for each Calaveras

[Click here to learn more about the initiative process. < http://calaverasfp.org/calaveras-local-fire-protection-tax-initiative/read-the-ordinance/initiative-explained/>](http://calaverasfp.org/calaveras-local-fire-protection-tax-initiative/read-the-ordinance/initiative-explained/)

[Click here to learn more about current sales tax rates in Calaveras County and California. < http://calaverasfp.org/calaveras-local-fire-protection-tax-initiative/read-the-ordinance/sales-tax-rates/>](http://calaverasfp.org/calaveras-local-fire-protection-tax-initiative/read-the-ordinance/sales-tax-rates/)

Click Here to play a PowerPoint slide show about the background of the Calaveras Local Fire Protection Tax Initiative concept. You must have PowerPoint software on your computer for this to work. < http://calaverasfp.org/wp-content/uploads/2021/10/Calaveras_Fire_Protection.ppt x>

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