

**SPECIAL BOARD  
MEETING AGENDA  
December 27, 2023  
9:00am**

Board of Directors  
Chairperson Don Fregulia  
Director Rich Machado

\*Members of the Public may address the Board on items of business immediately before or during the Board's consideration of the item after being recognized by the Board Chair (limit on the time the public may address the Board is 3 minutes)

**Call Meeting to Order**

Acting Chairperson Don Fregulia

**Roll Call**

Acting Chairperson Don Fregulia

**Swearing in of Board Directors**

Gina-Marie Morris, Clerk of the Board, will facilitate the swearing in of the elected Board Directors, Don Fregulia & Rich Machado, as well as Todd Solomon who was appointed by the County Board of Supervisors.

**Assignment of Chairperson and Vice Chairperson**

The Board will assign a Chairperson and Vice Chairperson.

**Adoption of Agenda**

Chairperson as Assigned

**Written Correspondence and Public/Board Comment Period**

The public and/or the Board of Directors may address the Board on items within the District's subject matter jurisdiction that are not on the agenda. Written comments should be submitted to the Board Clerk 24 hours prior to the meeting to allow for distribution. **The Board cannot comment or take actions on non-agenda items** but may place the items on future agenda(s) for discussion and/or action. A strict limit on the time the public may address the Board is three (3) minutes per speaker.

**Action Items**

**1. Purchase of Fire Truck**

Steve Munsen, Fire Chief

The Board will be asked to approve the purchase of a Fire Truck

**Adjournment**

ADA Compliance: This Agenda shall be made available upon request in alternative formats to persons with disability, as required by the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132) and the Ralph M. Brown Act (Cal. Govt. Code Sec. 54954.2). Persons requesting a disability-related modification or accommodation should contact Administrative Manager, Gina-Marie Morris, at (530) 836-1953 during regular business hours, at least 24 hours prior to the time of the meeting.

# BOARD OF SUPERVISORS

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DWIGHT CERESOLA, VICE CHAIRMAN, DISTRICT 1  
KEVIN GOSS, DISTRICT 2  
TOM MCGOWAN, DISTRICT 3  
GREG HAGWOOD, CHAIRMAN, DISTRICT 4  
JEFF ENGEL, DISTRICT 5



December 19, 2023

Todd Solomon  
203 Sugar Pine Drive  
Blairsden, CA 96103

Re: Appointment to the Plumas Eureka Community Services District Board of Directors

Mr. Todd Solomon,

On December 19, 2023, the Board of Supervisors appointed you to the Plumas Eureka Community Services District Board of Directors.

Plumas County and the Board of Supervisors would like to thank you for your commitment to serving as a member of this Board.

Sincerely,

Greg Hagwood  
Chair, Board of Supervisors

# 2018 RAM 5500 4X4 TYPE 6 WILDLAND BRUSH TRUCK

## \$105,000.00



### Description

44,300 Miles

2018 RAM 5500 4X4 TYPE 6 WILDLAND BRUSH TRUCK \$105,000.00 44,269 ODOMETER MILES AS OF 12/2/2023 DOES NOT INCLUDE WILDLAND INVENTORY 6.7L I6 CUMMINS TURBO DIESEL IN HEAVY DUTY AUTOMATIC TRANSMISSION MAX TOW PACKAGE COOKS TRUCK BODY STEEL FLATBED WITH CLASS 5 RECEIVER 220 AMP ALTERNATOR BACK UP CAMERA 19,000 GVW SMART DIESEL EXHAUST BRAKE ANTI SPIN REAR DIFFERENTIAL SEE WINDOW STICKER FOR COMPLETE CAB AND CHASSIS DETAILS CUSTOM BUILT CET SLIP ON PACKAGE CET 250 GALLON TANK WITH INTEGRATED FOAM CELL 20 HP HONDA DRIVEN CET PUMP 55 HOUR ELECTRIC PRIMER PUMP SCOTTY FOAM SYSTEM HANNAY LOW PROFILE REEL 100' RUBBER HOSE SCOTTY AROUND THE PUMP FOAM SYSTEM PAINTED STEEL MANIFOLD CUSTOM ALUMINUM BOX - PASSTHROUGH 8'X30"X30" CUSTOM ALUMINUM BOXES - SIDE DOUBLE DOORS 6'X30"X18 WITH SHELF ALUMINUM BOX TOP GEAR TRAYS BENDIX KING DMH5102 MOBILE TWO-WAY PROGRAMMABLE RADIO HEADACHE RACK MOUNTED 54" TOTRON LIGHT BAR 24,960 LUMEN 300 WATT 2 LED STROBE FRONT GRILLE, 2 LED STROBE REAR GRILL, HEADACHE RACK MOUNTED LED STROBE BARLED STRIP LIGHTS IN COMPARTMENTS FULL SIZE SPARE TIRE TINTED GLASS REAR WORK LIGHTS

### Detailed Specifications

Condition:	Used	Color:	WHITE
Year:	2018	Interior Color:	GRAY
Make:	Ram	Mileage:	44,300
Model:	5500	Options:	4x4, Air Conditioning, AM/FM Radio, Backup Camera, Bluetooth, Cruise Control, Exhaust Brake, Hitch, Power Locks, Power Mirrors, Power Steering, Power Windows, Trip Odometer, Turbo
Class:	CLASS 5 (GVW 16001 - 19500)		
Category:	Cab Chassis		
Location:	El Dorado Hills, CA		



# PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

## Budget Revenue and Expenses

FY 2023-24 Proposed Revision

SUMMARY Governmental Funds	Fire w/ Truck Purchase			Fire w/o Truck Purchase		
	Operations	FEERAM	Total Fire	Operations	FEERAM	Total Fire
Estimated Starting Balances						
Checking	\$ 214,565	\$ (17,784)	\$ 196,781	\$ 214,565	\$ (17,784)	\$ 196,781
Savings			\$ -			\$ -
LAIF	\$ 11,641	\$ 8,902	\$ 20,544	\$ 11,641	\$ 8,902	\$ 20,544
Total	\$ 226,206	\$ (8,882)	\$ 217,324	\$ 226,206	\$ (8,882)	\$ 217,324
Expected Net Revenues						
Revenues	\$ 82,621	\$ 19,852	\$ 102,472	\$ 82,621	\$ 19,852	\$ 102,472
Expenses	\$ 171,635	\$ 165,000	\$ 336,635	\$ 171,635	\$ 40,000	\$ 211,635
Excess of Rev over (under) Exp	\$ (89,014)	\$ (145,148)	\$ (234,162)	\$ (89,014)	\$ (20,148)	\$ (109,162)
To / From Funds	\$ (137,192)	\$ 137,192	\$ -	\$ (38,108)	\$ 38,108	\$ -
	<b>**To cover FEERAM**</b>			<b>**To cover FEERAM**</b>		
Changes to accounts:						
Checking	\$ (214,565)	\$ (20,022)	\$ (234,587)	\$ (127,372)	\$ 17,785	\$ (109,587)
Savings			\$ -			\$ -
LAIF	\$ (11,641)	\$ 12,066	\$ 425	\$ 250	\$ 175	\$ 425
Total	\$ (226,206)	\$ (7,956)	\$ (234,162)	\$ (127,122)	\$ 17,960	\$ (109,162)
End of the Year Balance						
Checking	\$ 0	\$ (37,807)	\$ (37,807)	\$ 87,193	\$ 0	\$ 87,193
Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LAIF	\$ 0	\$ 20,968	\$ 20,969	\$ 11,891	\$ 9,077	\$ 20,969
Total	\$ 0	\$ (16,839)	\$ (16,838)	\$ 99,084	\$ 9,078	\$ 108,162

# PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

Budget Revenue and Expenses - 5 Year forecast				
SUMMARY by Fiscal Year	Fire w/ Truck Purchase		Fire w/o Truck Purchase	
	Operations	FEERAM	Operations	FEERAM
24/25 Estimated Starting Balances	\$ 0	\$ (16,839)	\$ 99,084	\$ 9,078
Expected Net Revenues				
Revenues	\$ 115,241	\$ 30,143	\$ 115,241	\$ 30,143
Expenses	\$ 159,871	\$ 30,000	\$ 159,871	\$ 30,000
Excess of Rev over (under) Exp	\$ (44,630)	\$ 143	\$ (44,630)	\$ 143
Estimated Ending Balance	\$ (44,630)	\$ (16,695)	\$ 54,454	\$ 9,221
25/26				
Expected Net Revenues				
Revenues	\$ 147,861	\$ 40,435	\$ 147,861	\$ 40,435
Expenses	\$ 163,698	\$ 30,900	\$ 163,698	\$ 30,900
Excess of Rev over (under) Exp	\$ (15,837)	\$ 9,535	\$ (15,837)	\$ 9,535
Estimated Ending Balance	\$ (60,467)	\$ (7,160)	\$ 38,617	\$ 18,756
26/27				
Expected Net Revenues				
Revenues	\$ 147,861	\$ 40,435	\$ 147,861	\$ 40,435
Expenses	\$ 167,639	\$ 31,827	\$ 167,639	\$ 31,827
Excess of Rev over (under) Exp	\$ (19,778)	\$ 8,608	\$ (19,778)	\$ 8,608
Estimated Ending Balance	\$ (80,245)	\$ 1,448	\$ 18,839	\$ 27,364
27/28				
Expected Net Revenues				
Revenues	\$ 147,861	\$ 40,435	\$ 147,861	\$ 40,435
Expenses	\$ 171,698	\$ 32,782	\$ 171,698	\$ 32,782
Excess of Rev over (under) Exp	\$ (23,837)	\$ 7,653	\$ (23,837)	\$ 7,653
Estimated Ending Balance	\$ (104,082)	\$ 9,102	\$ (4,998)	\$ 35,018
28/29				
Expected Net Revenues				
Revenues	\$ 147,861	\$ 40,435	\$ 147,861	\$ 40,435
Expenses	\$ 175,878	\$ 33,765	\$ 175,878	\$ 33,765
Excess of Rev over (under) Exp	\$ (28,017)	\$ 6,670	\$ (28,017)	\$ 6,670
Estimated Ending Balance	\$ (132,100)	\$ 15,772	\$ (33,016)	\$ 41,688

# 23/24 Budget - Income Calculator

Pending

<b>Fire</b>	Cust. Count	Quarterly Fee	FY 23/24 Annual Income	\$ Increase	% Increase	Prior Year Income
<b>Operational</b>						
Assessment Dev	542	\$ 26.82	\$ 58,145.76	\$ (3,331.07)	-5.4%	\$ 61,476.83
Assessment UnDev	81	\$ 13.02	\$ 4,218.48	\$ (381.15)	-8.3%	\$ 4,599.63
<b>Subtotal</b>	<b>623</b>		\$ 62,364.24	\$ (3,712.22)	-5.6%	\$ 66,076.46
ESS Protection Fee	32	\$ 19.14	\$ 2,449.92	\$ (38.28)	-1.5%	\$ 2,488.20
VAPP Protection Fee	2	\$ 38.31	\$ 306.48	\$ (2,181.72)	-87.7%	\$ 2,488.20
Johnsville Contracts	1		\$ 250.00			\$ 250.00
County Tax Revenue			\$ 17,000.00			\$ 37,369.00
Interest			\$ 250.00			\$ 266.35
<b>Operational Total</b>			\$ 82,620.64			\$ 108,938.21
<b>FEERAM</b>						
FEERAM Dev	553	\$ 8.22	\$ 18,182.64	\$ 8.22	0.0%	\$ 18,174.42
FEERAM UnDev	83	\$ 4.50	\$ 1,494.00	\$ 4.50	0.3%	\$ 1,489.50
<b>Subtotal</b>	<b>636</b>		\$ 19,676.64	\$ 12.72	0.1%	\$ 19,663.92
Interest			\$ 175.00			\$ 200.00
<b>FEERAM Total</b>			\$ 19,851.64			\$ 19,863.92
<b>Fire Total</b>			<b>\$ 102,472.28</b>	<b>\$ (26,329.85)</b>	<b>-20%</b>	<b>\$ 128,802.13</b>

**Notes:**

\*Customer Count taken from UB Max Billing. An evaluation of charges will be conducted as this number doesn't match the number of Water connections, nor does the FEERAM match the number of Assessments.

\*\$20,000 removed from County Tax Revenue to cover District Maintenance.

# 23/24 Budget - Governmental Operating Expenses Calculator

**Total Projected Governmental Operating Expenses: \$197,285**

**Pending**

  Decreases from approved budget  
  Increases from approved budget

	23/24 Revised Budget			23/24 Actuals as of 12/06/23		22/23 Actuals	
	Fire	District Maint	Total	Fire	District Maint	Fire	District Maint
60000 · Wages & Employee Benefits							
60001-60011 · Wages	\$ 9,487	\$ 11,756	\$ 21,244	\$ 4,717	\$ 2,983	\$ 13,124	
60020 · Payroll Taxes - Employer	156	194	350	85	66	323	
60040 · Insurance - Employee Benefits	5,205	-	5,205	4,408		9,395	
Total 60000 · Wages & Employee Ben	14,849	11,950	26,799	9,210	3,049	22,842	-
60050 · Fire Dept. Volunteers							
60051 · Stipends	20,400		20,400	9,425		22,100	
60052 · Call Reimbursements	5,104		5,104	1,375		2,978	
60053 · Training	2,576		2,576	609		1,369	
60054 · Wildfire Personnel Payment			-	5,955			
Total 60050 · Fire Dept. Volunteers	28,080	-	28,080	17,363	-	26,447	-
60150 · Insurance							
60151 · Liability Insurance	68,000		68,000			67,392	
60152 · Workmans Comp Insurance	3,799	-	3,799	1,598		9,967	
60153 · Life Insurance	2,363		2,363	2,363			
Total 60150 · Insurance	74,162	-	74,162	3,961	-	77,359	-
60200 · Permits, Licenses, and Fees							
60201 · PECSD Licenses			-				
60202 · Employee Licenses			-				
60203 · Permits			-				
Total 60200 · Permits, Licenses, and F	-	-	-	-	-	-	-
60210 · Travel and Training	3,000		3,000	1,119		7,819	
60250 · Safety	2,500		2,500	313		593	
63000 · Office Expenses							
63001 · Office Supplies	820		820	1,000		871	
63002 · Computer / Software	300		300	954		(107)	
63003 · Copy Machine / Printing Jobs	850		850	339		840	
63004 · Continuing Education	300		300	125			
63005 · Mileage Reimbursement	200		200	26		9	



# 23/24 Budget - Governmental Operating Expenses Calculator

**Total Projected Governmental Operating Expenses: \$197,285**

**Pending**

	23/24 Revised Budget			23/24 Actuals as of 12/06/23		22/23 Actuals	
	Fire	District Maint	Total	Fire	District Maint	Fire	District Maint
63006 · Postage and Delivery	2,000		2,000	971		1,461	
63007 · Bank Service Charges	30		30	7			
<b>Total 63000 · Office Expenses</b>	4,500	-	4,500	3,422	-	3,074	-
64004 · Property Taxes	177		177	177		184	
65000 · Automobile Expense							
65001 · Fuel	7,417	600	8,017	409	117	1,021	
65002 · Vehicle Maintenance	-	1,000	1,000	282	406	1,715	
<b>Total 65000 · Automobile Expense</b>	7,417	1,600	9,017	691	522	2,736	-
66000 · Repairs and Maintenance							
66001 · Road		2,000	2,000				
66002 · Greenbelt		10,000	10,000		843		
66004 · Building	1,000		1,000	250		4,969	
66005 · Equipment			-	906		1,675	
<b>Total 66000 · Repairs and Maintenance</b>	1,000	12,000	13,000	1,156	843	6,644	-
67000 · Utilities							
67001 · Electricity	1,000		1,000	341		1,139	
67002 · Phone	1,600		1,600	777		1,614	
67003 · Internet	400		400	232		489	
67004 · Propane	2,000		2,000	458		1,779	
67005 · Garbage	200		200	184		413	
<b>Total 67000 · Utilities</b>	5,200	-	5,200	1,992	-	5,433	-
68000 · Tools & Supplies	5,000		5,000	2,439	469	10,691	
68500 · Uniforms							
68501 · Employee Uniforms		100	100		55	426	
68502 · Fire District Uniforms	17,000		17,000	8,551		8,708	
<b>Total 68500 · Uniforms</b>	17,000	100	17,100	8,551	55	9,134	-
69000 · Professional Services							
69001 · Accounting Services	2,000		2,000	1,134		6,058	
69002 · Legal Services	2,500		2,500	1,273	92	361	
69006 · County Fees	500		500	500			
69007 · Advertising Fees	200		200			180	
69008 · Pest Management	50		50	37		54	
<b>Total 69000 · Professional Services</b>	5,250	-	5,250	2,944	92	6,654	-
69500 · Other Expenses							

# 23/24 Budget - Governmental Operating Expenses Calculator

**Total Projected Governmental Operating Expenses: \$197,285**

Pending

- Decreases from approved budget
- Increases from approved budget

	23/24 Revised Budget			23/24 Actuals as of 12/06/23		22/23 Actuals	
	Fire	District Maint	Total	Fire	District Maint	Fire	District Maint
69501 · Subscriptions & Membership Dues	3,500		3,500	2,763		1,814	
69503 · Fundraising Expense			-				
69504 · Public Outreach			-				
69505 · Miscellaneous Expenses			-	396		2,603	
69506 · Equipment Rental			-				
Total 69500 · Other Expenses	3,500	-	3,500	3,159	-	4,418	-
69800 · Depreciation Expense						13,086	
72000 · Capital Outlay			-				
<b>Total Expenses</b>	<b>\$ 171,635</b>	<b>\$ 25,650</b>	<b>\$ 197,285</b>	<b>\$ 56,498</b>	<b>\$ 5,030</b>	<b>\$ 184,026</b>	<b>\$ -</b>

# 23/24 Budget - Notes on Changes from Approved Budget

## Pending

- Decreases from approved budget
- Increases from approved budget

60000 · Wages & Employee Benefits	
60001-60011 · Wages	J Rowden is no longer using the number of hours predicted. The cost, on the Original budget, was divided by a flat percentage. On the Revised budget the actual cost to each department up to 12/6/23 was used to determine the percentage. All overhead (office hours) was split with the 47/47/6 traditionally used for overhead.
60020 · Payroll Taxes - Employer	Calculated using the current rates and limits using the projected Wages.
60040 · Insurance - Employee Benefits	Utilized the actual rate change for 2024 and the division is to match the Wage division
60050 · Fire Dept. Volunteers	
60051 · Stipends	Corrected formula errors in original budget worksheet.
60052 · Call Reimbursements	
60053 · Training Reimbursements	
60150 · Insurance	
60151 · Liability Insurance	22/23 was at \$67,692, no reason to think this will go down.
60152 · Workmans Comp Insurance	Corrected to actual rates per invoice from Atwood, and divided according to the Wages
60153 · Life Insurance	Corrected to actual invoice.
65000 · Automobile Expense	
65001 · Fuel	Left as previously caculated dispite use as of 12/14/23 as this is an expense associated with calls and can not be predicted by the first half of the year.
65002 · Vehicle Maintenance	This would be FEERAM expense
67000 · Utilities	
67004 · Propane	Estimated slightly higher than 22/23 due to fuel prices.
68500 · Uniforms	
68502 · Fire District Uniforms	Working on outfiting with new turnouts with no funds left in FEERAM and twice the expense to date
69000 · Professional Services	
69001 · Accounting Services	Allicated with the standard 47/47/6 as the Fire budget was running too tight to take 33%.

## 23/24 Budget - Wages

Pending

	TATE General Manager	MORRIS Admin Manger	ROWDEN Project Manager	PRINCE Systems Operator	CAMPBELL Systems Operator	TOTALS
<b>Base Wages:</b>						
2023 Hourly Wage	\$ 43.26	25.15	\$ 45.00	\$ 33.02	22.51	
Hours per Week	40	40	4	40	40	
Weeks per Year	26	26	26	26	21	
2023 Subtotal	\$ 44,990.40	\$ 26,156.00	\$ 4,680.00	\$ 34,340.80	\$ 18,908.40	\$ 129,075.60
COLA based on Social Security	0.00%	3.00%	0.00%	3.00%	3.00%	
2024 Hourly Wage	\$ 43.26	\$ 25.90	\$ 45.00	\$ 34.01	\$ 23.19	
Hours per Week	40	40	4	40	40	
Weeks per Year	26	26	26	26	26	
2024 Subtotal	\$ 44,990.40	\$ 26,940.68	\$ 4,680.00	\$ 35,371.02	\$ 24,112.71	\$ 136,094.82
<b>Total Base Wages</b>	<b>\$ 89,980.80</b>	<b>\$ 53,096.68</b>	<b>\$ 9,360.00</b>	<b>\$ 69,711.82</b>	<b>\$ 43,021.11</b>	<b>\$ 265,170.42</b>
<b>Overtime:</b>						
Actual Overtime as of 12/6/23		11.75		20.00	22.50	
Additional Estimated OT Hours		16.50		28.00	40.00	
Estimated Total OT Pay	\$ -	\$ 1,084.41	\$ -	\$ 2,419.05	\$ 2,150.83	\$ 5,654.28
<b>Pager Duty</b>						
Days on Duty	21			183	161	
Total @ \$15/day	\$ 315.00			\$ 2,745.00	\$ 2,415.00	\$ 5,475.00
<b>Vacation Cash-Out:</b>						
Vacation Hours per year	80.00	1 yr probation	n/a	160.00	1 yr probation	
Hours available for cash-out	95.00					
Total @ 2023 Wage	\$ 4,109.70	\$ -	\$ -	\$ -	\$ -	\$ 4,109.70
<b>Sick Leave Cash-Out:</b>						
Sick Hours per year	96.00	40.00	n/a	96.00	40.00	
Hours available for cash-out	4.00					
Total @ 2023 Wage	\$ 173.04					\$ 173.04
<b>Total Wages for 23/24</b>	<b>\$ 94,578.54</b>	<b>\$ 54,181.09</b>	<b>\$ 9,360.00</b>	<b>\$ 74,875.87</b>	<b>\$ 47,586.94</b>	<b>\$ 280,582.44</b>
Management wages allocated 47% Water, 47% Sewer, and 6% Fire			Operator wages allocated 49.8% Water, 40.6% Sewer, and 9.6% District Maint. Based off of 23/24 actuals as of 12/6/23.			
<b>Wage Allocations:</b>						
Water	\$ 44,451.91	\$ 25,465.11	\$ 4,399.20	\$ 37,288.18	\$ 23,698.30	\$ 135,302.70
Sewer	\$ 44,451.91	\$ 25,465.11	\$ 4,399.20	\$ 30,399.60	\$ 19,320.30	\$ 124,036.13
Fire	\$ 5,674.71	\$ 3,250.87	\$ 561.60			\$ 9,487.18
District Maintenance				\$ 7,188.08	\$ 4,568.35	\$ 11,756.43
<b>Total Wage Allocations</b>	<b>\$ 94,578.54</b>	<b>\$ 54,181.09</b>	<b>\$ 9,360.00</b>	<b>\$ 74,875.87</b>	<b>\$ 47,586.94</b>	<b>\$ 280,582.44</b>

## 23/24 Budget - Payroll Taxes

Pending

	Water	Sewer	Fire	District Maintenance	Totals
Total Wage Allications	\$ 135,302.70	\$ 124,036.13	\$ 9,487.18	\$ 11,756.43	\$ 280,582.44
<b>Payroll Taxes:</b>					
Medicare 1.45%	\$ 1,961.89	\$ 1,798.52	\$ 137.56	\$ 170.47	\$ 4,068.45
CA Unemployment 1.5%, <\$7,000	\$ 253.16	\$ 232.10	\$ 17.75	\$ 22.00	\$ 525.00
CA Employment Training Tax 0.1%, <\$7,000	\$ 16.88	\$ 15.47	\$ 1.18	\$ 1.47	\$ 35.00
<b>Total Payroll Taxes</b>	<b>\$ 2,231.92</b>	<b>\$ 2,046.10</b>	<b>\$ 156.49</b>	<b>\$ 193.93</b>	<b>\$ 4,628.45</b>

## 23/24 Budget - Benefits

Pending

	TATE General Manager	MORRIS Admin Manger	ROWDEN Project Manager	PRINCE Systems Operator	CAMPBELL Systems Operator	TOTALS
<b>Health Benefits:</b>						
Months of Employment	12	12	12	12	11	
<b>Medical</b>						
\$2,020.86/month (7/1/23 - 12/31/23)	\$ 12,125.16	\$ 12,125.16		\$ 12,125.16	\$ 10,104.30	
\$2,331.92/month (1/1/24 - 6/30/24)	\$ 13,991.52	\$ 13,991.52		\$ 13,991.52	\$ 13,991.52	\$ 102,445.86
<b>Dental</b>						
\$83.33/month (7/1/23 - 12/31/23)	\$ 499.98	\$ 499.98			\$ 416.65	
\$81.58/month (1/1/24 - 6/30/24)	\$ 489.48	\$ 489.48			\$ 489.48	
\$51.71/month (7/1/23 - 12/31/23)				\$ 310.26		
\$50.57/month (1/1/24 - 6/30/24)				\$ 303.42		\$ 3,498.73
<b>Vision</b>						
\$20.19/month	\$ 121.14	\$ 121.14			\$ 100.95	
\$12.77/month				\$ 76.62		\$ 419.85
<b>HRA</b>						
\$3,700.00/employee/year	\$ 3,700.00	\$ 3,700.00		\$ 3,700.00	\$ 3,700.00	\$ 14,800.00
<b>Total Health Benefits</b>	<b>\$ 30,927.28</b>	<b>\$ 30,927.28</b>		<b>\$ 30,506.98</b>	<b>\$ 28,802.90</b>	<b>\$ 121,164.44</b>
<b>Retirement:</b>						
Total Base Wages	\$ 89,980.80	\$ 53,096.68		\$ 69,711.82	\$ 43,021.11	
Employer Contribution Rate	11.84%	7.68%		11.84%	7.68%	
<b>Total Retirement</b>	<b>\$ 10,653.73</b>	<b>\$ 4,077.83</b>		<b>\$ 8,253.88</b>	<b>\$ 3,304.02</b>	<b>\$ 26,289.45</b>
<b>Total Benefits</b>	<b>\$ 41,581.01</b>	<b>\$ 35,005.11</b>		<b>\$ 38,760.86</b>	<b>\$ 32,106.92</b>	<b>\$ 147,453.89</b>

\*\*Benefits allications based on the overall ratio from the wage allications.\*\*

**Benefits Allications:**

Water (50.33%)	\$ 20,927.72	\$ 17,618.07		\$ 19,508.34	\$ 16,159.41	\$ 74,213.54
Sewer (46.14%)	\$ 19,185.48	\$ 16,151.36		\$ 17,884.26	\$ 14,814.13	\$ 68,035.23
Fire (3.53%)	\$ 1,467.81	\$ 1,235.68		\$ 1,368.26	\$ 1,133.37	\$ 5,205.12
District Maintenance (0%)	\$ -	\$ -		\$ -	\$ -	\$ -
<b>Total Wage Allications</b>	<b>\$ 41,581.01</b>	<b>\$ 35,005.11</b>		<b>\$ 38,760.86</b>	<b>\$ 32,106.92</b>	<b>\$ 147,453.89</b>



# 23/24 Budget - Workers Compensation

Pending

Employee	Classification	FY 21/22	FY 20/21
Tate	Municipal - non manual	\$ 5.45	\$ 5.19
Chief	Paid Fireman	\$ 9.65	\$ 9.19
Cole	Clerical	\$ 5.45	\$ 5.19
Rowden	Municipal - non manual	\$ 5.45	\$ 5.19
Prince	Water/Wastewater	\$ 5.45	\$ 5.19

\*\*Workers Compensation allocations based on the overall ratio from the wage allocations.\*\*

	Estimated			Allocations			
	Payroll 7/1/21 -	Primary Layer Rate	Primary Layer Contribution	Water 50.33%	Sewer 46.14%	Fire 3.53%	District Maint 0%
Clerical & Other Payroll	\$ 255,670	\$ 6.690	\$ 17,104	\$ 8,609	\$ 7,892	\$ 604	\$ -
Fire Volunteers -Payroll is calculated by multiplying Qty by \$5,000	6 \$ 30,000	\$ 10.650	\$ 3,195			\$ 3,195	
<b>Totals</b>	<b>\$ 285,670</b>		<b>\$ 20,299</b>	<b>\$ 8,609</b>	<b>\$ 7,892</b>	<b>\$ 3,799</b>	<b>\$ -</b>

## 23/24 Budget - Reserve and Debt Expenses

Pending

Project / Purchase	Fund	Total Expected Expenses	23/24 Portion of Expected Expenses	23/24 Expenses Paid as of 12/14/23	Outstanding Expected 23/24 Expense
Chase Vehicle	FEERAM	\$ 10,000	\$ 10,000		\$ 10,000
Outfit New Truck	FEERAM	\$ 10,000	\$ 10,000		\$ 10,000
***Amount above and beyond \$20,000 donation towards this purchase.***					
New Fire Truck	FEERAM	\$ 105,000	\$ 105,000		\$ 105,000
Outfit New Truck	FEERAM	\$ 20,000	\$ 20,000		\$ 20,000
Unexpected Repairs	FEERAM		\$ 20,000	\$ -	\$ 20,000
<b>Total</b>					<u>\$ 165,000</u>



# Capital Projects Reserves

## Fire Capital Program

FY 23/24

Pending

Project / Purchase	Amount Considered Fully Funded	Funding Needed by FY	Ending FY22/23 Allocation	FY 23/24 Revenues	Estimated Funds Available	FY 23/24 Expenses	Estimated End of Year Balance
Turnouts (Every 10 years)	\$ 60,000	0 yrs	\$ -	\$ 30,000	\$ 30,000		\$ 30,000
Chase Vehicle	\$ 20,000	0 yrs	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
New Firetruck	\$ 125,000	1 yr	\$ -	\$ 125,000	\$ 125,000	\$ 125,000	\$ -
Fire Equipment	\$ 125,000	On Going	\$ -	\$ -	\$ -		\$ -
Miscellaneous Repairs - Minor Items	<u>\$ 50,000</u>	On Going	<u>\$ (8,882)</u>	<u>\$ 7,959</u>	<u>\$ (923)</u>	<u>\$ 20,000</u>	<u>\$ (20,923)</u>
<b>CIP Totals</b>	<b>\$ 380,000</b>		<b>\$ (8,882)</b>	<b>\$ 182,959</b>	<b>\$ 174,077</b>	<b>\$ 165,000</b>	<b>\$ 9,077</b>

\*\*FY 23/24 Revenues include the transfer of \$137,192.00 from Operations to FEERAM for the purchase of a Fire Truck\*\*

# 23/24 Budget - Governmental Operating Expenses Calculator

Pending

	% Increase	28/29		27/28		26/27	
		Fire	District Maint	Fire	District Maint	Fire	District Maint
60000 · Wages & Employee Benefits							
60001-60011 · Wages	3%	\$ 10,998	\$ 13,629	\$ 10,678	\$ 13,232	\$ 10,367	\$ 12,847
60020 · Payroll Taxes - Employer	3%	\$ 181	\$ 225	\$ 176	\$ 218	\$ 171	\$ 212
60040 · Insurance - Employee Benefits	3%	6,034	-	5,858	-	5,688	-
Total 60000 · Wages & Employee Benefits		17,214	13,854	16,712	13,450	16,226	13,058
60050 · Fire Dept. Volunteers							
60051 · Stipends	0%	\$ 20,400	\$ -	\$ 20,400	\$ -	\$ 20,400	\$ -
60052 · Call Reimbursements	0%	\$ 5,104	\$ -	\$ 5,104	\$ -	\$ 5,104	\$ -
60053 · Training Reimbursements	0%	\$ 2,576	\$ -	\$ 2,576	\$ -	\$ 2,576	\$ -
60054 · Wildfire Personnel Payment	0%	-	-	-	-	-	-
Total 60050 · Fire Dept. Volunteers		28,080	-	28,080	-	28,080	-
60150 · Insurance							
60151 · Liability Insurance	3%	\$ 78,831	\$ -	\$ 76,535	\$ -	\$ 74,305	\$ -
60152 · Workmans Comp Insurance	3%	\$ 4,404	\$ -	\$ 4,276	\$ -	\$ 4,151	\$ -
60153 · Life Insurance	3%	2,739	-	2,660	-	2,582	-
Total 60150 · Insurance		85,974	-	83,470	-	81,039	-
60210 · Travel and Training	3%	\$ 3,478	\$ -	\$ 3,377	\$ -	\$ 3,278	\$ -
60250 · Safety	3%	\$ 2,898	\$ -	\$ 2,814	\$ -	\$ 2,732	\$ -
63000 · Office Expenses							
63001 · Office Supplies	3%	\$ 951	\$ -	\$ 923	\$ -	\$ 896	\$ -
63002 · Computer / Software	3%	\$ 348	\$ -	\$ 338	\$ -	\$ 328	\$ -
63003 · Copy Machine / Printing Jobs	3%	\$ 1,623	\$ -	\$ 1,576	\$ -	\$ 1,530	\$ -
63004 · Continuing Education	0%	\$ 300	\$ -	\$ 300	\$ -	\$ 300	\$ -
63005 · Mileage Reimbursement	3%	\$ 232	\$ -	\$ 225	\$ -	\$ 219	\$ -
63006 · Postage and Delivery	3%	\$ 2,319	\$ -	\$ 2,251	\$ -	\$ 2,185	\$ -
63007 · Bank Service Charges	0%	30	-	30	-	30	-
Total 63000 · Office Expenses		5,802	-	5,642	-	5,488	-
64004 · Property Taxes	3%	\$ 205	\$ -	\$ 199	\$ -	\$ 193	\$ -
65000 · Automobile Expense							
65001 · Fuel	3%	\$ 8,598	\$ 696	\$ 8,348	\$ 675	\$ 8,105	\$ 656
65002 · Vehicle Maintenance	3%	-	563	-	546	-	530
Total 65000 · Automobile Expense		8,598	1,258	8,348	1,222	8,105	1,186
66000 · Repairs and Maintenance							
66001 · Road	3%	\$ -	\$ 2,319	\$ -	\$ 2,251	\$ -	\$ 2,185
66002 · Greenbelt	3%	\$ -	\$ 2,251	\$ -	\$ 2,185	\$ -	\$ 2,122
66004 · Building	3%	\$ 1,159	\$ -	\$ 1,126	\$ -	\$ 1,093	\$ -

# 23/24 Budget - Governmental Operating Expenses Calculator

Pending

	% Increase	28/29		27/28		26/27	
		Fire	District Maint	Fire	District Maint	Fire	District Maint
66005 · Equipment	3%	-	-	-	-	-	-
Total 66000 · Repairs and Maintenance		1,159	4,570	1,126	4,436	1,093	4,307
67000 · Utilities							
67001 · Electricity	3%	\$ 1,159	\$ -	\$ 1,126	\$ -	\$ 1,093	\$ -
67002 · Phone	2%	\$ 1,724	\$ -	\$ 1,698	\$ -	\$ 1,673	\$ -
67003 · Internet	2%	\$ 431	\$ -	\$ 425	\$ -	\$ 418	\$ -
67004 · Propane	3%	\$ 2,319	\$ -	\$ 2,251	\$ -	\$ 2,185	\$ -
67005 · Garbage	1%	210	-	208	-	206	-
Total 67000 · Utilities		5,843	-	5,707	-	5,576	-
68000 · Tools & Supplies	3%	\$ 5,796	\$ -	\$ 5,628	\$ -	\$ 5,464	\$ -
68500 · Uniforms							
68501 · Employee Uniforms	0%	\$ -	\$ 100	\$ -	\$ 100	\$ -	\$ 100
68502 · Fire District Uniforms	3%	1,126	-	1,093	-	1,061	-
Total 68500 · Uniforms		1,126	100	1,093	100	1,061	100
69000 · Professional Services							
69001 · Accounting Services	0%	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
69002 · Legal Services	3%	\$ 2,898	\$ -	\$ 2,814	\$ -	\$ 2,732	\$ -
69006 · County Fees	0%	\$ 500	\$ -	\$ 500	\$ -	\$ 500	\$ -
69007 · Advertising Fees	0%	\$ 200	\$ -	\$ 200	\$ -	\$ 200	\$ -
69008 · Pest Management	0%	50	-	50	-	50	-
Total 69000 · Professional Services		5,648	-	5,564	-	5,482	-
69500 · Other Expenses							
69501 · Subscriptions & Membership Dues	3%	\$ 4,057	\$ -	\$ 3,939	\$ -	\$ 3,825	\$ -
Total 69500 · Other Expenses		4,057	-	3,939	-	3,825	-
69800 · Depreciation Expense	3%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72000 · Capital Outlay	3%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenses</b>	<b>12%</b>	<b>\$ 175,878</b>	<b>\$ 19,782</b>	<b>\$ 171,698</b>	<b>\$ 19,208</b>	<b>\$ 167,639</b>	<b>\$ 18,652</b>

# 23/24 Budget - Governmental Oper

Pending

	% Increase	25/26		24/25		23/24 Revised Budget	
		Fire	District Maint	Fire	District Maint	Fire	District Maint
60000 · Wages & Employee Benefits							
60001-60011 · Wages	3%	\$ 10,065	\$ 12,472	\$ 9,772	\$ 12,109	\$ 9,487	\$ 11,756
60020 · Payroll Taxes - Employer	3%	\$ 166	\$ 206	\$ 161	\$ 200	156	194
60040 · Insurance - Employee Benefits	3%	5,522	-	5,361	-	5,205	-
Total 60000 · Wages & Employee Benefits		15,753	12,678	15,294	12,309	14,849	11,950
60050 · Fire Dept. Volunteers							
60051 · Stipends	0%	\$ 20,400	\$ -	\$ 20,400	\$ -	20,400	-
60052 · Call Reimbursements	0%	\$ 5,104	\$ -	\$ 5,104	\$ -	5,104	-
60053 · Training Reimbursements	0%	\$ 2,576	\$ -	\$ 2,576	\$ -	2,576	-
60054 · Wildfire Personnel Payment	0%	-	-	-	-	-	-
Total 60050 · Fire Dept. Volunteers		28,080	-	28,080	-	28,080	-
60150 · Insurance							
60151 · Liability Insurance	3%	\$ 72,141	\$ -	\$ 70,040	\$ -	68,000	-
60152 · Workmans Comp Insurance	3%	\$ 4,030	\$ -	\$ 3,913	\$ -	3,799	-
60153 · Life Insurance	3%	2,507	-	2,434	-	2,363	-
Total 60150 · Insurance		78,678	-	76,387	-	74,162	-
60210 · Travel and Training	3%	\$ 3,183	\$ -	\$ 3,090	\$ -	3,000	-
60250 · Safety	3%	\$ 2,652	\$ -	\$ 2,575	\$ -	2,500	-
63000 · Office Expenses							
63001 · Office Supplies	3%	\$ 870	\$ -	\$ 845	\$ -	820	-
63002 · Computer / Software	3%	\$ 318	\$ -	\$ 309	\$ -	300	-
63003 · Copy Machine / Printing Jobs	3%	\$ 1,485	\$ -	\$ 1,442	\$ -	1,400	-
63004 · Continuing Education	0%	\$ 300	\$ -	\$ 300	\$ -	300	-
63005 · Mileage Reimbursement	3%	\$ 212	\$ -	\$ 206	\$ -	200	-
63006 · Postage and Delivery	3%	\$ 2,122	\$ -	\$ 2,060	\$ -	2,000	-
63007 · Bank Service Charges	0%	30	-	30	-	30	-
Total 63000 · Office Expenses		5,337	-	5,192	-	5,050	-
64004 · Property Taxes	3%	\$ 188	\$ -	\$ 182	\$ -	177	-
65000 · Automobile Expense							
65001 · Fuel	3%	\$ 7,869	\$ 637	\$ 7,640	\$ 618	7,417	600
65002 · Vehicle Maintenance	3%	-	515	-	500	-	1,000
Total 65000 · Automobile Expense		7,869	1,152	7,640	1,118	7,417	1,600
66000 · Repairs and Maintenance							
66001 · Road	3%	\$ -	\$ 2,122	\$ -	\$ 2,060	-	2,000
66002 · Greenbelt	3%	\$ -	\$ 2,060	\$ -	\$ 2,000	-	10,000
66004 · Building	3%	\$ 1,061	\$ -	\$ 1,030	\$ -	1,000	-

# 23/24 Budget - Governmental Oper

Pending

	% Increase	25/26		24/25		23/24 Revised Budget	
		Fire	District Maint	Fire	District Maint	Fire	District Maint
66005 · Equipment	3%	-	-	-	-	-	-
Total 66000 · Repairs and Maintenance		1,061	4,182	1,030	4,060	1,000	12,000
67000 · Utilities							
67001 · Electricity	3%	\$ 1,061	\$ -	\$ 1,030	\$ -	1,000	
67002 · Phone	2%	\$ 1,648	\$ -	\$ 1,624	\$ -	1,600	
67003 · Internet	2%	\$ 412	\$ -	\$ 406	\$ -	400	
67004 · Propane	3%	\$ 2,122	\$ -	\$ 2,060	\$ -	2,000	
67005 · Garbage	1%	204	-	202	-	200	
Total 67000 · Utilities		5,447	-	5,322	-	5,200	-
68000 · Tools & Supplies	3%	\$ 5,305	\$ -	\$ 5,150	\$ -	5,000	
68500 · Uniforms							
68501 · Employee Uniforms	0%	\$ -	\$ 100	\$ -	\$ 100		100
68502 · Fire District Uniforms	3%	1,030	-	1,000	-	17,000	
Total 68500 · Uniforms		1,030	100	1,000	100	17,000	100
69000 · Professional Services							
69001 · Accounting Services	0%	\$ 2,000	\$ -	\$ 2,000	\$ -	2,000	
69002 · Legal Services	3%	\$ 2,652	\$ -	\$ 2,575	\$ -	2,500	
69006 · County Fees	0%	\$ 500	\$ -	\$ 500	\$ -	500	
69007 · Advertising Fees	0%	\$ 200	\$ -	\$ 200	\$ -	200	
69008 · Pest Management	0%	50	-	50	-	50	
Total 69000 · Professional Services		5,402	-	5,325	-	5,250	-
69500 · Other Expenses							
69501 · Subscriptions & Membership Dues	3%	\$ 3,713	\$ -	\$ 3,605	\$ -	3,500	
Total 69500 · Other Expenses		3,713	-	3,605	-	3,500	-
69800 · Depreciation Expense	3%	\$ -	\$ -	\$ -	\$ -		
72000 · Capital Outlay	3%	\$ -	\$ -	\$ -	\$ -		
<b>Total Expenses</b>	<b>12%</b>	<b>\$ 163,698</b>	<b>\$ 18,111</b>	<b>\$ 159,871</b>	<b>\$ 17,587</b>	<b>\$ 172,185</b>	<b>\$ 25,650</b>