

Rescue Fire Protection District

BOARD OF DIRECTORS MEETING
Regular Meeting Agenda January 10, 2024
6:00 P.M.
5221 Deer Valley Road, Rescue, CA 95672
(P.O. Box 201)
(530) 677-1868

NOTE

If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in this meeting, please contact the Board Clerk at 530.677.1868, at least two (2) days prior to the meeting.

1. **CALL TO ORDER**
2. **ROLL CALL/ESTABLISH QUORUM**
3. **FLAG SALUTE**
4. **APPROVAL OF AGENDA**
5. **PUBLIC COMMENTS and PUBLIC FORUM**
6. **CHIEF'S REPORT**
7. **CORRESPONDENCE and COMMUNICATIONS**
8. **CONSENT CALENDAR**
 - A. **Approve minutes from the December 13, 2023, Board Meeting.**
 - B. **Approve Warrant for December 2023.**
 - C. **Approve Budget reports for July, August, September, November, and December of 2023.**
9. **BOARD COMMITTEES**
 - A. **Personal Committee: Report**
 - B. **Budget Committee: Report**
 - C. **Buildings and Grounds: Report**
 - D. **JPA Committee: Report**
 - E. **LAFCO: Report**
 - F. **El Dorado Regional Fire Authority Committee: Report**
10. **RVFA REPORT**
11. **OLD BUSINESS**

Rescue Fire Protection District

- A. Development impact fee study
- B. First responder user fee study
- C. Community facilities district formation
- D. Annual audit/ GASB75 OPEB roll-forward valuation – review draft

12. FISCAL ITEMS

13. NEW BUSINESS

- A. Approval of Annual Audit 2022
- B. January 18th at Station 51 EDRFA meeting
- C. Cal OSHA site inspection for Station 83 and 81
- D. Rescue VMP update
- E. Cameron Park Fire request to meet

14. GOOD TO THE ORDER

15. NEXT SCHEDULED MEETING/AGENDA ITEMS

February 14, 2024

16. ADJOURNMENT

Dec 2023

	STRUCTURE FIRES	OTHER FIRES	VEHICLE ACCIDENTS	MEDICALS	HAZMATS / FMS	PUBLIC ASSISTS	OTHERS	Total
CARES	2	11	11	48	2	10	4	88

Incident Type Percentage For CARES



Other Fires	9.7%
Traffic Collisions	24.6%
Medical	59.4%
Haz-Mat / FMS	1.1%
Public Service / Other	5.1%
Total:	100.0%

Incident Count for Zone for Date Range

Zone: All Zones | Start Date: 12/01/2023 | End Date: 12/31/2023

ZONE	NUMBER OF CALLS
25 - Placerville	1
27 - Gold Hill	2
28 - Shingle Springs	5
47 - Sleepy Hollow	11
48 - Missouri Flat	2
49 - Diamond Springs	2
51 - Garden Valley	2
61 - Georgetown	1
74 - Coloma	8
81 - North Rescue	12
82 - West Rescue	13
83 - Central Rescue	13
84 - North Eldorado Hills	1
88 - North Cameron Park	8
TOTAL:	81

2023

Incident Count for Zone for Date Range

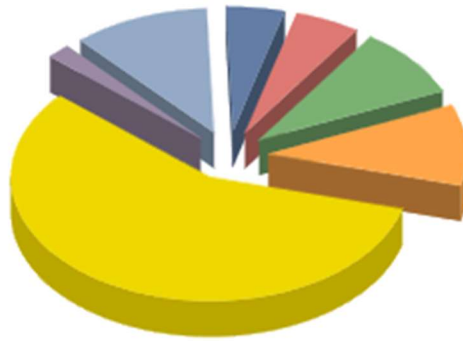
Zone: All Zones | Start Date: 01/01/2023 | End Date: 12/31/2023

ZONE	NUMBER OF CALLS
19 - Pleasant Valley	3
21 - Camino	3
23 - Oak Hill	1
25 - Placerville	13
27 - Gold Hill	21
28 - Shingle Springs	34
35 - Grizzly Flat	1
38 - Pioneer	2
44 - Logtown	1
46 - El dorado	7
47 - Sleepy Hollow	75
48 - Missouri Flat	50
49 - Diamond Springs	8
51 - Garden Valley	16
52 - Kelsey	1
61 - Georgetown	5
63 - Volcanoeville	1
72 - Cool	19
73 - Pilot hill	5
74 - Coloma	67
81 - North Rescue	125
82 - West Rescue	102
83 - Central Rescue	243
84 - North Eldorado Hills	24
85 - Central Eldorado hills	3
86 - East Eldorado Hills	11
87 - South Eldorado hills	3
88 - North Cameron Park	106
89 - South Cameron Park	14
91 - Latrobe	2
TOTAL:	966

	VEG FIRES	STRUCTURE FIRES	OTHER FIRES	VEHICLE ACCIDENTS	MEDICALS	HAZMATS / FMS	PUBLIC ASSISTS	OTHERS	Total
CARES	40	58	86	100	536	25	79	53	977

2023

Incident Type Percentage For CARES



Wildland Fires	4.7%
Structure Fires	5.4%
Other Fires	9.1%
Traffic Collisions	10.6%
Medical	57.4%
HazMat / FMS	1.7%
Public Service / Other	11.2%
Total:	100.0%

Rescue Fire Protection District

BOARD OF DIRECTORS MINUTES
Regular Meeting Agenda December 13, 2023
6:00 P.M.
5221 Deer Valley Road, Rescue, CA 95672
(P.O. Box 201)
(530) 677-1868

NOTE

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1. CALL TO ORDER 1800

2. ROLL CALL/ESTABLISH QUORUM

Directors in attendance: Humphreys, Koht, Pino, Madaryan, and Thorne.

3. FLAG SALUTE

4. APPROVAL OF AGENDA

Director Humphreys made a motion to approve the agenda, seconded by Director Thorne, and motion unanimously carried.

5. PUBLIC COMMENTS and PUBLIC FORUM

A public comment was made.

6. CHIEF'S REPORT

Chief Ransdell reported the following:

- 74 calls for the month of November.
- TOT money has arrived, and it has been cashed in.
- County Chiefs meeting main topics were homeland security and county wide radio study.
- Balak has been working with Sierra College regarding the volunteer program. There will be more information at the next meeting.
- OSHA canceled and the next meeting will be rescheduled for January 10th or the 11th.
- Presented the Audit report for the Board to look over.

7. CORRESPONDENCE and COMMUNICATIONS

None.

8. CONSENT CALENDAR

- A. Approve minutes from the November 8, 2023, Board Meeting.**

Rescue Fire Protection District

Director Humphreys made a motion to approve the consent calendar seconded by Director Pino, and motion unanimously carried.

9. BOARD COMMITTEES

- A. **Personal Committee:** No Report
- B. **Budget Committee:** No Report
- C. **Buildings and Grounds:** No Report
- D. **JPA Committee:** No Report
- E. **LAFCO:** No Report
- F. **El Dorado Regional Fire Committee:** The EDRFA Board of Directors has prioritized obtaining insurance and getting the policies and procedures in order.

10. RVFA REPORT

None.

11. OLD BUSINESS

- A. **Development impact fee study**
- B. **First responder user fee study**
- C. **Community facilities district formation No Report**
Regarding A, B, and C, no update currently.
- D. **Annual audit/ GASB75 OPEB roll-forward valuation**
The GASB75 is in motion.

12. FISCAL ITEMS

None.

13. NEW BUSINESS

- A. **Strategic Plan Workshop**
No action was taken.

14. CLOSED SESSION

- A. **CLOSED SESSION pursuant to Government Code Section 54957(b); Personnel Matter**

The Board Adjourned to closed session at 1834.

The Board returned to open session at 1913. No action was taken in Closed Session.

15. GOOD TO THE ORDER

The Rescue Fire Department's Christmas Party will be Saturday, December 16, 2023. The party is not open to the public and will start at 4:30pm.
Captain Jones and Ash were invited to the Kings Game and joined them on the court for halftime representing Hearts4Heroes.

16. NEXT SCHEDULED MEETING/AGENDA ITEMS

January 10, 2024

Rescue Fire Protection District

17. **ADJOURNMENT**
The Meeting was adjourned at 1915.

Prepared By:

Aja Mercado, Board Clerk
Rescue Fire Protection District

Approved By:

Matt Koht, Board President
Rescue Fire Protection District



Rescue Fire Protection District

Warrants Report

December 2023

Invoice Number	Vendor	Description	GL Code/ Object	Journal Year	Journal Period	Net Amount	Invoice Date	Received Date
ESO-122933	ESO SOLUTIONS INC	RFPD Inv: ESO-122933; Credit Card Fee	4539	2024	6	6.02	12/21/2023	12/21/2023
10/22/23-13	US BANK INC	RFPD Inv: 10/22/23-13; Postage	4260	2024	6	9.65	12/05/2023	12/06/2023
10/22/23-15	US BANK INC	RFPD Inv: 10/22/23-15; Station 83- Fax Line	4539	2024	6	11.95	12/05/2023	12/06/2023
11/22/23-12	US BANK INC	RFPD Inv: 11/22/23-12; Station 83- Fax Line	4539	2024	6	11.95	12/21/2023	12/21/2023
INV583710	GENUINE PARTS COMPANY	RFPD Inv: INV583710; E283- Parts	4162	2024	6	14.59	12/05/2023	12/06/2023
INV576095	GENUINE PARTS COMPANY	RFPD Inv: INV576095; E283- Parts	4162	2024	6	18.33	12/05/2023	12/06/2023
INV579007	GENUINE PARTS COMPANY	RFPD Inv: INV579007; E283- Parts	4162	2024	6	18.33	12/05/2023	12/06/2023
10/22/23-6	US BANK INC	RFPD Inv: 10/22/23-6; Adobe Subscription	4539	2024	6	19.99	12/05/2023	12/06/2023
11/22/23-5	US BANK INC	RFPD Inv: 11/22/23-5; Adobe Subscription	4539	2024	6	19.99	12/21/2023	12/21/2023
10/22/23-21	US BANK INC	RFPD Inv: 10/22/23-21; Intern Trainee Testing	4060	2024	6	23.00	12/05/2023	12/06/2023
11/22/23-17	US BANK INC	RFPD Inv: 11/22/23-17; Keyboard	4260	2024	6	26.05	12/21/2023	12/21/2023
11/22/23-19	US BANK INC	RFPD Inv: 11/22/23-19; SCBA Pull Tags	4020	2024	6	27.73	12/21/2023	12/21/2023
96037	ARNOLDS FOR AWARDS INC	RFPD Inv: 96037; BOD - Name Plate	4260	2024	6	29.32	12/05/2023	12/06/2023
10/22/23-10	US BANK INC	RFPD Inv: 10/22/23-10; RSLs- Security System	4539	2024	6	29.99	12/05/2023	12/06/2023
11/22/23-10	US BANK INC	RFPD Inv: 11/22/23-10; RSLs- Security System	4539	2024	6	29.99	12/21/2023	12/21/2023
624533	CARBON COPY INC	RFPD Inv: 624533; Copies	4260	2024	6	30.80	12/21/2023	12/21/2023
10/22/23-20	US BANK INC	RFPD Inv: 10/22/23-20; E283- Parts	4162	2024	6	34.31	12/05/2023	12/06/2023
68135-1	ADVANTAGE GEAR INC	RFPD Inv: 68135-1; Intern Pants	4020	2024	6	34.32	12/05/2023	12/06/2023
11/22/23-13	US BANK INC	RFPD Inv: 11/22/23-13; Covid Tests	4080	2024	6	38.59	12/21/2023	12/21/2023
11/22/23-1	US BANK INC	RFPD Inv: 11/22/23-1; Food- EDRFA Meeting	4060	2024	6	39.05	12/21/2023	12/21/2023
11/22/23-15	US BANK INC	RFPD Inv: 11/22/23-15; Protection Plan	4260	2024	6	40.99	12/21/2023	12/21/2023
11/22/23-2	US BANK INC	RFPD Inv: 11/22/23-2; E283- Transportation	4600	2024	6	48.92	12/21/2023	12/21/2023
11/22/23-26	US BANK INC	RFPD Inv: 11/22/23-26; Tree Lot Supplies	4080	2024	6	51.05	12/21/2023	12/21/2023
51675	HIGHLANDER TERMITE & PEST CONTROL INC	RFPD Inv: 51675; Station 81- Pest Control	4180	2024	6	65.00	12/05/2023	12/06/2023
7562	MOUNTAIN DEMOCRAT INC	RFPD Inv: 7562; Public Notice	4400	2024	6	65.00	12/05/2023	12/06/2023
10/22/23-9	US BANK INC	RFPD Inv: 10/22/23-9; Microsoft Subscription	4539	2024	6	66.00	12/05/2023	12/06/2023
11/22/23-9	US BANK INC	RFPD Inv: 11/22/23-9; Microsoft Subscription	4539	2024	6	66.00	12/21/2023	12/21/2023
11/22/23-22	US BANK INC	RFPD Inv: 11/22/23-22; E83- Diesel Fuel	4515	2024	6	75.00	12/21/2023	12/21/2023
11/22/23-18	US BANK INC	RFPD Inv: 11/22/23-18; Calander	4260	2024	6	83.77	12/21/2023	12/21/2023
1100517818	DAVID R BEESKAU II	RFPD Inv: 1100517818; David Beeskau- Reimbursement- Training Handbook	4600	2024	6	84.12	12/21/2023	12/21/2023
10/22/23-17	US BANK INC	RFPD Inv: 10/22/23-17; Radio Replacement	4142	2024	6	84.21	12/05/2023	12/06/2023
11/22/23-4	US BANK INC	RFPD Inv: 11/22/23-4; V8300- Fuel	4515	2024	6	87.82	12/21/2023	12/21/2023
11/22/23-25	US BANK INC	RFPD Inv: 11/22/23-25; V83 Pickup- Fuel	4515	2024	6	88.57	12/21/2023	12/21/2023
11/22/23-21	US BANK INC	RFPD Inv: 11/22/23-21; Wiper Blades	4162	2024	6	88.87	12/21/2023	12/21/2023
10/22/23-12	US BANK INC	RFPD Inv: 10/22/23-12; V83 Pickup- Fuel	4515	2024	6	91.36	12/05/2023	12/06/2023
11/22/23-24	US BANK INC	RFPD Inv: 11/22/23-24; Fuel+Oil for Small Tools	4460	2024	6	109.37	12/21/2023	12/21/2023
11/22/23-20	US BANK INC	RFPD Inv: 11/22/23-20; V83 Pickup- Fuel	4515	2024	6	110.25	12/21/2023	12/21/2023
1374150	LIFE ASSIST INC	RFPD Inv: 1374150; Medical Supplies	4201	2024	6	121.65	12/05/2023	12/06/2023
10/22/23-7	US BANK INC	RFPD Inv: 10/22/23-7; Station 83- Internet	4044	2024	6	123.05	12/05/2023	12/06/2023
11/22/23-7	US BANK INC	RFPD Inv: 11/22/23-7; Station 83- Internet	4044	2024	6	123.05	12/21/2023	12/21/2023
10/22/23-2	US BANK INC	RFPD Inv: 10/22/23-2; Station 83- Waste	4085	2024	6	139.13	12/05/2023	12/06/2023
43608596	FIRST-CITIZENS BANK & TRUST COMPANY	RFPD Inv: 43608596; Copy Machine Payment	4260	2024	6	144.79	12/05/2023	12/06/2023
43805932	FIRST-CITIZENS BANK & TRUST COMPANY	RFPD Inv: 43805932; Copy Machine Payment	4260	2024	6	144.79	12/21/2023	12/21/2023
10/22/23-18	US BANK INC	RFPD Inv: 10/22/23-18; ACLS Renewal	4609	2024	6	160.00	12/05/2023	12/06/2023
1385524	LIFE ASSIST INC	RFPD Inv: 1385524; Medical Supplies	4201	2024	6	166.16	12/21/2023	12/21/2023
11/22/23-3	US BANK INC	RFPD Inv: 11/22/23-3; Station 83- Waste	4085	2024	6	171.23	12/21/2023	12/21/2023
1381927	LIFE ASSIST INC	RFPD Inv: 1381927; Medical Supplies	4201	2024	6	182.88	12/05/2023	12/06/2023
1375240	LIFE ASSIST INC	RFPD Inv: 1375240; Medical Supplies	4201	2024	6	183.02	12/05/2023	12/06/2023



Rescue Fire Protection District

Warrants Report

December 2023

Invoice Number	Vendor	Description	GL Code/ Object	Journal Year	Journal Period	Net Amount	Invoice Date	Received Date
1370440	LIFE ASSIST INC	RFPD Inv: 1370440; Medical Supplies	4201	2024	6	186.25	12/05/2023	12/06/2023
11/22/23-16	US BANK INC	RFPD Inv: 11/22/23-16; Monitor- Admin	4260	2024	6	192.69	12/21/2023	12/21/2023
1380885	LIFE ASSIST INC	RFPD Inv: 1380885; Medical Supplies	4201	2024	6	212.74	12/21/2023	12/21/2023
2023-0112-REIS	BRETT M JONES	RFPD Inv: 11/22/23-23; Training- Statues and Regulations Class	4507	2024	6	250.00	12/16/2023	12/18/2023
11/22/23-23	US BANK INC	RFPD Inv: 11/22/23-14; RSLs Building Alarm	4300	2024	6	250.00	12/21/2023	12/21/2023
1382268	LIFE ASSIST INC	RFPD Inv: 1382268; Medical Supplies	4201	2024	6	279.73	12/05/2023	12/06/2023
11/22/23-14	US BANK INC	RFPD Inv: 11/22/23-11; IPADS- Communication	4040	2024	6	303.00	12/21/2023	12/21/2023
10/22/23-11	US BANK INC	RFPD Inv: 10/22/23-11; IPDAS- Communication	4040	2024	6	337.13	12/05/2023	12/06/2023
11/22/23-11	US BANK INC	RFPD Inv: 64812; Supplemental Insurance	3040	2024	6	337.43	12/21/2023	12/21/2023
624198	CARBON COPY INC	RFPD Inv: 624198; Copy Machine Ink	4260	2024	6	391.10	12/05/2023	12/06/2023
712021	AMERICAN FAMILY LIFE ASSURANCE	RFPD Inv: 712021; Aflac- Supplemental Insurance	3040	2024	6	460.98	12/05/2023	12/06/2023
64812	AMERICAN FAMILY LIFE ASSURANCE	RFPD Inv: 11/24/20233; Station 83- Propane	4700	2024	6	460.98	12/21/2023	12/21/2023
40586	IPROSPECTCHECKCOM	RFPD Inv: 40586; New Intern Background Checks	4300	2024	6	470.70	12/05/2023	12/06/2023
10/22/23-19	US BANK INC	RFPD Inv: 10/22/23-19; Prevention- Plastic Helmets- Schools	4507	2024	6	490.00	12/05/2023	12/06/2023
10/22/23-4	US BANK INC	RFPD Inv: 10/22/23-4; Station 83- Water	4700	2024	6	516.35	12/05/2023	12/06/2023
45254	SUBURBAN PROPANE LP	RFPD Inv: 1380887; Medical Supplies	4201	2024	6	529.77	12/21/2023	12/21/2023
1380887	LIFE ASSIST INC	RFPD Inv: 95; CSFA Membership 2024	4220	2024	6	580.00	12/21/2023	12/21/2023
RFPD0083	SCOTT M RAMSEY	RFPD Inv: RFPD0083; Scott Ramsey 457 Reimbursement	3020	2024	6	600.00	12/05/2023	12/06/2023
10/22/23-14	US BANK INC	RFPD Inv: 10/22/23-14; E83- Single Radio	4142	2024	6	610.00	12/05/2023	12/06/2023
12641	TOTAL COMPENSATION SYSTEMS INC	RFPD Inv: 12641; GASBB 75 Roll-Forward Valuation	4300	2024	6	742.50	12/21/2023	12/21/2023
10/22/23-3	US BANK INC	RFPD Inv: 10/22/23-3; Station 83- Utilities	4700	2024	6	845.43	12/05/2023	12/06/2023
678365	MEL DAWSON INC	RFPD Inv: 678365; Bulk Fuel	4515	2024	6	859.96	12/05/2023	12/06/2023
40212	IPROSPECTCHECKCOM	RFPD Inv: 40212; New Intern Background Checks	4300	2024	6	1,268.85	12/05/2023	12/06/2023
11/22/23-6	US BANK INC	RFPD Inv: 11/22/23-6; IT Services- Fortis	4300	2024	6	1,269.30	12/21/2023	12/21/2023
10/22/23-1	US BANK INC	RFPD Inv: 10/22/23-1; IT Services- Fortis	4300	2024	6	1,280.42	12/05/2023	12/06/2023
BE005768707	DELTA DENTAL OF CALIFORNIA	RFPD Inv: BE005768707; Dental Insurance	3040	2024	6	1,301.35	12/05/2023	12/06/2023
BE005824597	DELTA DENTAL OF CALIFORNIA	RFPD Inv: BE005824597; December Dental Insurance	3040	2024	6	1,301.35	12/21/2023	12/21/2023
11/22/23-8	US BANK INC	RFPD Inv: 11/22/23-8; Station 83- Utilities	4700	2024	6	1,341.01	12/21/2023	12/21/2023
685154	MEL DAWSON INC	RFPD Inv: 685154; Bulk Fuel	4515	2024	6	1,394.49	12/21/2023	12/21/2023
41136	IPROSPECTCHECKCOM	RFPD Inv: 41136; New Intern Background Checks	4300	2024	6	1,484.65	12/21/2023	12/21/2023
10/22/23-8	US BANK INC	RFPD Inv: 10/22/23-8; Station 83- Utilities	4700	2024	6	1,500.00	12/05/2023	12/06/2023
10/22/23-16	US BANK INC	RFPD Inv: 10/22/23-16; Prevention Supplies- School Presentations	4507	2024	6	1,674.00	12/05/2023	12/06/2023
1988924	EAST BAY TIRE COMPANY	RFPD Inv: 1988924; E83- Tires	4162	2024	6	2,127.59	12/21/2023	12/21/2023
332211	DOUG VEERKAMP GENERAL ENGINEERING INC	RFPD Inv: 332211; E83- Tires and Labor	4160	2024	6	2,400.00	12/05/2023	12/06/2023
10/22/23-5	US BANK INC	RFPD Inv: 10/22/23-5; ESO Solutions- Software	4539	2024	6	2,848.72	12/05/2023	12/06/2023
4259	LOCALITY MEDIA INC	RFPD Inv: 4259; First Due- Software	4539	2024	6	4,000.00	12/21/2023	12/21/2023
251763	ALLSTAR FIRE EQUIPMENT INC	RFPD Inv: 251763; New Hose	4461	2024	6	4,271.14	12/05/2023	12/06/2023
RFPD65241	UNITED STATES OF AMERICA	RFPD Inv: RFPD65241; FEMA Grant Reimbursement	1060	2024	6	8,659.58	12/11/2023	12/11/2023
2355	QUADRANT 2 LLC	RFPD Inv: 2355; Station 83- LED Sign	6040	2024	6	9,600.00	12/05/2023	12/06/2023
5773251	MALLORY SAFETY & SUPPLY LLC	RFPD Inv: 5773251; Turnouts	4020	2024	6	10,335.68	12/21/2023	12/21/2023
12/01/23-12/31/23	FIRE RISK MANAGEMENT SERVICES	RFPD Inv: 12/1/23-12/31/23; December Health Insurance	3040	2024	6	20,065.63	12/05/2023	12/06/2023
1/1/24-1/31/24	FIRE RISK MANAGEMENT SERVICES	RFPD Inv: 1/1/24-1/31/24; January Health Insurance	3040	2024	6	22,066.33	12/21/2023	12/21/2023

DECEMBER TOTAL

\$ 113,536.83



Rescue Fire Protection District
Monthly Budget Report
For the Period Ending July 31, 2023

(Target 8%)

		Actual Jul 2023	Total YTD July 31, 2023	PRELIMINARY Budget 2023/24	Variance YTD Actual to Full Year Budget	YTD Actual % of Full Year Budget	Notes/Comments
REVENUE							
	<u>Property Tax Revenue</u>						
0100	Secured Tax Revenue	\$ -	\$ -	\$ 1,327,058	\$ (1,327,058)	0%	
0110	Unsecured Tax Revenue	\$ -	-	24,689	(24,689)	0%	
0140	Supplemental Tax Revenue	\$ -	-	37,000	(37,000)	0%	Jul-22 entries not yet posted by El Dorado County
0175	Special Tax (633)	\$ -	-	131,300	(131,300)	0%	
0820	Homeowners Property Tax Relief	\$ -	-	8,777	(8,777)	0%	
0360	Penalty and Costs	\$ -	-	2,619	(2,619)	0%	
	Subtotal Property Tax Revenue	\$ -	\$ -	\$ 1,531,443	\$ (1,531,443)	0%	
	<u>Other Revenue</u>						
0001	Transfer from Fund Balances	\$ -	\$ -	\$ 372,594	\$ (372,594)	0%	Timing of collection
0400	Interest	\$ -	-	5,000	(5,000)	0%	
0420	Rents & Leases	\$ 1,206	1,206	12,669	(11,463)	10%	
1060	Grant Revenue	\$ -	-	22,727	(22,727)	0%	
1200	Revenue Other Government	\$ -	-	-	-	N/A	
1310	Benefit Assessment (641)	\$ -	-	271,909	(271,909)	0%	
1742	Misc. Copy Fees	\$ -	-	-	-	N/A	
1940	Misc. Revenue	\$ 325	325	20,000	(19,675)	2%	
2000	Sale of Fixed Assets	\$ -	-	-	-	N/A	
	Subtotal Other Revenue	\$ 1,531	\$ 1,531	\$ 704,899	\$ (703,369)	0%	
TOTAL REVENUE		\$ 1,531	\$ 1,531	\$ 2,236,342	\$ (2,234,812)	0%	
EXPENDITURES							
	<u>Salaries & Benefits</u>						
3000	Regular Employees	\$ 22,373	\$ 22,373	\$ 591,567	\$ 569,194	4%	Firefighter vacancy; timing of pay to Interim Fire Chief
3001	Extra Help	\$ 3,590	\$ 3,590	103,601	100,011	3%	Timing of Administrative Assistant hire
3002	Overtime	\$ 7,228	\$ 7,228	165,449	158,221	4%	
3004	Other Compensation	\$ 3,891	\$ 3,891	-	(3,891)	#DIV/0!	Semi-Annual Uniform Pay in Jul-22 PERS Annual Lump Sum Payments made in Jul-22
3020	Retirement	\$ 172,475	\$ 172,475	262,235	89,760	66%	
3021	Social Security	\$ 221	\$ 221	6,423	6,202	3%	
3022	Medicare	\$ 530	\$ 530	12,570	12,040	4%	
3040	Health Insurance	\$ 41,551	\$ 41,551	276,528	234,977	15%	
3042	Long-Term Disability	\$ -	\$ -	2,200	2,200	0%	
3043	Deferred Comp Employer Share	\$ 114	\$ 114	-	(114)	N/A	
3060	Workers' Compensation	\$ -	\$ -	74,716	74,716	0%	Annual premium paid in Jul-22
	Subtotal Salaries & Benefits	\$ 251,971	\$ 251,971	\$ 1,495,289	\$ 1,243,318	17%	
	<u>Services & Supplies</u>						
4020	Clothing	\$ 199	199	\$ 20,000	\$ 19,801	1%	
4040	Communications	\$ -	-	13,660	13,660	0%	
4060	Inservice Food	\$ -	-	2,000	2,000	0%	



Rescue Fire Protection District
Monthly Budget Report
For the Period Ending July 31, 2023

(Target 8%)

	Actual Jul 2023	Total YTD July 31, 2023	PRELIMINARY Budget 2023/24	Variance YTD Actual to Full Year Budget	YTD Actual % of Full Year Budget	Notes/Comments
4080 Household Expense	\$ -	-	3,600	3,600	0%	
4100 Insurance	\$ -	-	65,000	65,000	0%	
4140 Equipment Maintenance	\$ -	-	7,000	7,000	0%	
4142 Radio Maintenance	\$ -	-	1,000	1,000	0%	
4162 Vehicle Maintenance	\$ -	\$ -	58,900	58,900	0%	
4180 Maintenance of Structures	\$ -	\$ -	35,484	35,484	0%	
4200 Medical Supplies	\$ 583	\$ 583	7,000	6,417	8%	
4220 Memberships	\$ -	\$ -	940	940	0%	
4260 Office Expense	\$ -	\$ -	3,500	3,500	0%	
4261 Postage	\$ -	\$ -	-	-	N/A	Timing of invoices
4300 Professional Services	\$ 50	\$ 50	144,769	144,719	0%	
4400 Publications & Legal Notices	\$ -	\$ -	450	450	0%	
4420 Rents & Leases/Equipment	\$ -	\$ -	1,623	1,623	0%	
4460 Small Tools	\$ -	\$ -	2,000	2,000	0%	
4461 Fire Equipment	\$ -	\$ -	5,000	5,000	N/A	
4500 Special Department Expense	\$ 358	\$ 358	2,343	1,985	15%	
4507 Fire Prevention	\$ -	\$ -	5,000	5,000	0%	
4515 Fuel Purchases	\$ -	\$ -	23,000	23,000	0%	
4539 Software License	\$ 1,600	\$ 1,600	27,250	25,650	6%	
4600 Transportation & Travel	\$ -	\$ -	2,500	2,500	0%	
4609 Educational Training	\$ -	\$ -	12,431	12,431	0%	
4617 Staff Development	\$ -	\$ -	1,000	1,000	0%	
4700 Utilities	\$ -	\$ -	23,500	23,500	0%	
Subtotal Services & Supplies	\$ 2,790	\$ 2,790	\$ 468,950	\$ 466,160	1%	
Fixed Assets						
6020 Structures & Improvements	\$ -	\$ -	\$ 300,000	\$ 300,000	0%	Timing of project
6040 Equipment	\$ -	\$ -	150,593	150,593	0%	Timing of purchase
Subtotal Fixed Assets	\$ -	\$ -	\$ 450,593	\$ 450,593	0%	
TOTAL EXPENDITURES	\$ 254,762	\$ 254,762	\$ 2,414,832	\$ 2,160,070	11%	
TOTAL REVENUE LESS EXPENDITURES	\$ (253,231)	\$ (253,231)	\$ (178,490)	\$ (74,741)		



Rescue Fire Protection District
Monthly Budget Report
For the Period Ending August 30, 2023

(Target 8%)

		Actual Jul 2023	Actual Aug 2023	Actual Sept 2023	Total YTD August 30, 2023	PRELIMINARY Budget 2023/24	Variance YTD Actual to Full Year Budget	YTD Actual % of Full Year Budget	Notes/Comments
REVENUE									
Property Tax Revenue									
0100	Secured Tax Revenue	\$ -	\$ 24	\$ 2,225	2,249	\$ 1,327,058	\$ (1,324,809)	0%	
0110	Unsecured Tax Revenue	\$ -	\$ 128	\$ 23,745	23,873	24,689	(816)	97%	
0140	Supplemental Tax Revenue	\$ -	\$ 856	\$ 4,920	5,775	37,000	(31,225)	16%	Jul-22 entries not yet posted by El Dorado County
0175	Special Tax (633)	\$ -	\$ 175	\$ 225	400	131,300	(130,900)	0%	
0820	Homeowners Property Tax Relief	\$ -	\$ -	\$ -	-	8,777	(8,777)	0%	
0360	Penalty and Costs	\$ -	\$ 163	\$ 175	338	2,619	(2,281)	13%	
Subtotal Property Tax Revenue		\$ -	\$ 1,346	\$ 31,289	\$ 32,635	\$ 1,531,443	\$ (1,498,808)	2%	
Other Revenue									
				\$ -					
0001	Transfer from Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ 372,594	\$ (372,594)	0%	Timing of collection
0400	Interest	\$ -	\$ 1,917	\$ 1,183	3,100	5,000	(1,900)	62%	
0420	Rents & Leases	\$ 1,206	\$ 1,056	\$ (150)	2,112	12,669	(10,558)	17%	
1060	Grant Revenue	\$ -	\$ -	\$ -	-	22,727	(22,727)	0%	
1200	Revenue Other Government	\$ -	\$ -	\$ -	-	-	-	N/A	
1310	Benefit Assessment (641)	\$ -	\$ 317	\$ 458	775	271,909	(271,134)	0%	
1742	Misc. Copy Fees	\$ -	\$ -	\$ -	-	-	-	N/A	
1940	Misc. Revenue	\$ 325	\$ -	\$ -	325	20,000	(19,675)	2%	
2000	Sale of Fixed Assets	\$ -	\$ -	\$ -	-	-	-	N/A	
Subtotal Other Revenue		\$ 1,531	\$ 3,290	\$ 1,491	\$ 6,312	\$ 704,899	\$ (698,588)	1%	
TOTAL REVENUE		\$ 1,531	\$ 4,636	\$ 32,780	\$ 38,947	\$ 2,236,342	\$ (2,197,396)	2%	
EXPENDITURES									
Salaries & Benefits									
3000	Regular Employees	\$ 22,373	\$ 44,475	\$ 91,491	\$ 158,339	\$ 591,567	\$ 433,228	27%	Firefighter vacancy; timing of pay to Interim Fire Chief
3001	Extra Help	\$ 3,590	\$ 6,540	\$ 13,846	\$ 23,976	103,601	79,625	23%	Timing of Administrative Assistant hire
3002	Overtime	\$ 7,228	\$ 20,067	\$ 24,252	\$ 51,547	165,449	113,902	31%	
3004	Other Compensation	\$ 3,891	\$ 2,082	\$ 4,013	\$ 9,985	-	(9,985)	#DIV/0!	Semi-Annual Uniform Pay in Jul-22 PERS Annual Lump Sum Payments made in Jul-22
3020	Retirement	\$ 172,475	\$ 8,928	\$ 19,814	\$ 201,217	262,235	61,018	77%	
3021	Social Security	\$ 221	\$ 439	\$ 1,126	\$ 1,786	6,423	4,637	28%	
3022	Medicare	\$ 530	\$ 1,045	\$ 1,955	\$ 3,530	12,570	9,040	28%	
3040	Health Insurance	\$ 41,551	\$ 20,052	\$ 20,315	\$ 81,918	276,528	194,610	30%	
3042	Long-Term Disability	\$ -	\$ -	\$ -	\$ -	2,200	2,200	0%	
3043	Deferred Comp Employer Share	\$ 114	\$ 228	\$ 415	\$ 758	-	(758)	N/A	
3060	Workers' Compensation	\$ -	\$ 79,920	\$ -	\$ 79,920	74,716	(5,204)	107%	Annual premium paid in Jul-22
Subtotal Salaries & Benefits		\$ 251,971	\$ 183,777	\$ 177,229	\$ 612,977	\$ 1,495,289	\$ 882,312	41%	
Services & Supplies									
4020	Clothing	\$ 199	\$ 7,758	\$ 5,383	13,341	\$ 20,000	\$ 6,659	67%	
4040	Communications	\$ -	\$ 754	\$ 1,502	2,256	13,660	11,404	17%	
4060	Inservice Food	\$ -	\$ 244	\$ 65	308	2,000	1,692	15%	
4080	Household Expense	\$ -	\$ 657	\$ 139	796	3,600	2,804	22%	
4100	Insurance	\$ -	\$ -	\$ -	-	65,000	65,000	0%	
4140	Equipment Maintenance	\$ -	\$ 2,350	\$ -	2,350	7,000	4,650	34%	
4142	Radio Maintenance	\$ -	\$ 3,169	\$ -	3,169	1,000	(2,169)	317%	
4162	Vehicle Maintenance	\$ -	\$ 29,096	\$ 479	\$ 29,575	58,900	29,325	50%	
4180	Maintenance of Structures	\$ -	\$ 296	\$ 683	\$ 979	35,484	34,505	3%	
4200	Medical Supplies	\$ 583	\$ 584	\$ (452)	\$ 714	7,000	6,286	10%	
4220	Memberships	\$ -	\$ 236	\$ -	236	940	704	25%	
4260	Office Expense	\$ -	\$ 1,719	\$ 193	\$ 1,912	3,500	1,588	55%	



Rescue Fire Protection District
Monthly Budget Report
For the Period Ending August 30, 2023

(Target 8%)

	Actual Jul 2023	Actual Aug 2023	Actual Sept 2023	Total YTD August 30, 2023	PRELIMINARY Budget 2023/24	Variance YTD Actual to Full Year Budget	YTD Actual % of Full Year Budget	Notes/Comments	
4261 Postage	\$ -	\$ -	\$ -	\$ -	-	-	N/A	Timing of invoices	
4300 Professional Services	\$ 50	\$ 3,539	\$ 20,028	\$ 23,618	144,769	121,151	16%		
4400 Publications & Legal Notices	\$ -	\$ -	\$ 65	\$ 65	450	385	14%		
4420 Rents & Leases/Equipment	\$ -	\$ 354	\$ -	\$ 354	1,623	1,269	22%		
4460 Small Tools	\$ -	\$ 21	\$ 34	\$ 55	2,000	1,945	3%		
4461 Fire Equipment	\$ -	\$ -	\$ 8,254	\$ 8,254	5,000	(3,254)	N/A		
4500 Special Department Expense	\$ 358	\$ 92	\$ -	\$ 450	2,343	1,893	19%		
4507 Fire Prevention	\$ -	\$ -	\$ 326	\$ 326	5,000	4,674	7%		
4515 Fuel Purchases	\$ -	\$ 2,974	\$ 1,940	\$ 4,914	23,000	18,086	21%		
4539 Software License	\$ 1,600	\$ 3,114	\$ 126	\$ 4,840	27,250	22,410	18%		
4600 Transportation & Travel	\$ -	\$ 59	\$ 58	\$ 117	2,500	2,383	5%		
4609 Educational Training	\$ -	\$ 2,418	\$ 300	\$ 2,718	12,431	9,713	22%		
4617 Staff Development	\$ -	\$ -	\$ -	\$ -	1,000	1,000	0%		
4700 Utilities	\$ -	\$ 1,499	\$ 1,767	\$ 3,266	23,500	20,234	14%		
Subtotal Services & Supplies	\$ 2,790	\$ 60,932	\$ 40,891	\$ 104,613	\$ 468,950	\$ 364,337	22%		
Fixed Assets									
5060 Apparatus Lease Payments	\$ -	\$ -	\$ 114,593	\$ 114,593	\$ 300,000	\$ 185,407	38%	Timing of project	
6020 Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	0%	Timing of project	
6040 Equipment	\$ -	\$ -	\$ -	\$ -	150,593	150,593	0%	Timing of purchase	
Subtotal Fixed Assets	\$ -	\$ -	\$ 114,593	\$ 114,593	\$ 450,593	\$ 336,000	25%		
TOTAL EXPENDITURES	\$ 254,762	\$ 244,709	\$ 332,712	\$ 832,183	\$ 2,414,832	\$ 1,582,649	34%		
TOTAL REVENUE LESS EXPENDITURES	\$ (253,231)	\$ (240,073)	\$ (299,933)	\$ (793,236)	\$ (178,490)	\$ (614,747)			



Rescue Fire Protection District
Monthly Budget Report
For the Period Ending September 30, 2023

(Target 8%)

		Actual Jul 2023	Actual Aug 2023	Actual Sept 2023	Total YTD September 30, 2023	PRELIMINARY Budget 2023/24	Variance YTD Actual to Full Year Budget	YTD Actual % of Full Year Budget	Notes/Comments
REVENUE									
Property Tax Revenue									
0100	Secured Tax Revenue	\$ -	\$ 24	\$ 2,225	2,249	\$ 1,327,058	\$ (1,324,809)	0%	
0110	Unsecured Tax Revenue	\$ -	\$ 128	\$ 23,745	23,873	24,689	(816)	97%	
0140	Supplemental Tax Revenue	\$ -	\$ 856	\$ 4,920	5,775	37,000	(31,225)	16%	Jul-22 entries not yet posted by El Dorado County
0175	Special Tax (633)	\$ -	\$ 175	\$ 225	400	131,300	(130,900)	0%	
0820	Homeowners Property Tax Relief	\$ -	\$ -	\$ -	-	8,777	(8,777)	0%	
0360	Penalty and Costs	\$ -	\$ 163	\$ 175	338	2,619	(2,281)	13%	
	Subtotal Property Tax Revenue	\$ -	\$ 1,346	\$ 31,289	\$ 32,635	\$ 1,531,443	\$ (1,498,808)	2%	
Other Revenue									
				\$ -					
0001	Transfer from Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ 372,594	\$ (372,594)	0%	Timing of collection
0400	Interest	\$ -	\$ 1,917	\$ 1,183	3,100	5,000	(1,900)	62%	
0420	Rents & Leases	\$ 1,206	\$ 1,056	\$ (150)	2,112	12,669	(10,558)	17%	
1060	Grant Revenue	\$ -	\$ -	\$ -	-	22,727	(22,727)	0%	
1200	Revenue Other Government	\$ -	\$ -	\$ -	-	-	-	N/A	
1310	Benefit Assessment (641)	\$ -	\$ 317	\$ 458	775	271,909	(271,134)	0%	
1742	Misc. Copy Fees	\$ -	\$ -	\$ -	-	-	-	N/A	
1940	Misc. Revenue	\$ 325	\$ -	\$ -	325	20,000	(19,675)	2%	
2000	Sale of Fixed Assets	\$ -	\$ -	\$ -	-	-	-	N/A	
	Subtotal Other Revenue	\$ 1,531	\$ 3,290	\$ 1,491	\$ 6,312	\$ 704,899	\$ (698,588)	1%	
TOTAL REVENUE		\$ 1,531	\$ 4,636	\$ 32,780	\$ 38,947	\$ 2,236,342	\$ (2,197,396)	2%	
EXPENDITURES									
Salaries & Benefits									
3000	Regular Employees	\$ 22,373	\$ 44,475	\$ 91,491	\$ 158,339	\$ 591,567	\$ 433,228	27%	Firefighter vacancy; timing of pay to Interim Fire Chief
3001	Extra Help	\$ 3,590	\$ 6,540	\$ 13,846	\$ 23,976	103,601	79,625	23%	Timing of Administrative Assistant hire
3002	Overtime	\$ 7,228	\$ 20,067	\$ 24,252	\$ 51,547	165,449	113,902	31%	
3004	Other Compensation	\$ 3,891	\$ 2,082	\$ 4,013	\$ 9,985	-	(9,985)	#DIV/0!	Semi-Annual Uniform Pay in Jul-22 PERS Annual Lump Sum Payments made in Jul-22
3020	Retirement	\$ 172,475	\$ 8,928	\$ 19,814	\$ 201,217	262,235	61,018	77%	
3021	Social Security	\$ 221	\$ 439	\$ 1,126	\$ 1,786	6,423	4,637	28%	
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3040	Health Insurance	\$ 41,551	\$ 20,052	\$ 20,315	\$ 81,918	276,528	194,610	30%	
3042	Long-Term Disability	\$ -	\$ -	\$ -	\$ -	2,200	2,200	0%	
3043	Deferred Comp Employer Share	\$ 114	\$ 228	\$ 415	\$ 758	-	(758)	N/A	
3060	Workers' Compensation	\$ -	\$ 79,920	\$ -	\$ 79,920	74,716	(5,204)	107%	Annual premium paid in Jul-22
	Subtotal Salaries & Benefits	\$ 251,971	\$ 183,777	\$ 177,229	\$ 612,977	\$ 1,495,289	\$ 882,312	41%	
Services & Supplies									
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4040	Communications	\$ -	\$ 754	\$ 1,502	2,256	13,660	11,404	17%	
4060	Inservice Food	\$ -	\$ 244	\$ 65	308	2,000	1,692	15%	
4080	Household Expense	\$ -	\$ 657	\$ 139	796	3,600	2,804	22%	
4100	Insurance	\$ -	\$ -	\$ -	-	65,000	65,000	0%	
4140	Equipment Maintenance	\$ -	\$ 2,350	\$ -	2,350	7,000	4,650	34%	
4142	Radio Maintenance	\$ -	\$ 3,169	\$ -	3,169	1,000	(2,169)	317%	
4162	Vehicle Maintenance	\$ -	\$ 29,096	\$ 479	\$ 29,575	58,900	29,325	50%	
4180	Maintenance of Structures	\$ -	\$ 296	\$ 683	\$ 979	35,484	34,505	3%	
4200	Medical Supplies	\$ 583	\$ 584	\$ (452)	\$ 714	7,000	6,286	10%	
4220	Memberships	\$ -	\$ 236	\$ -	\$ 236	940	704	25%	
4260	Office Expense	\$ -	\$ 1,719	\$ 193	\$ 1,912	3,500	1,588	55%	



Rescue Fire Protection District
Monthly Budget Report
For the Period Ending September 30, 2023

(Target 8%)

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4300 Professional Services	\$ 50	\$ 3,539	\$ 20,028	\$ 23,618	144,769	121,151	16%		
4400 Publications & Legal Notices	\$ -	\$ -	\$ 65	\$ 65	450	385	14%		
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4461 Fire Equipment	\$ -	\$ -	\$ 8,254	\$ 8,254	5,000	(3,254)	N/A		
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4515 Fuel Purchases	\$ -	\$ 2,974	\$ 1,940	\$ 4,914	23,000	18,086	21%		
4539 Software License	\$ 1,600	\$ 3,114	\$ 126	\$ 4,840	27,250	22,410	18%		
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4617 Staff Development	\$ -	\$ -	\$ -	\$ -	1,000	1,000	0%		
4700 Utilities	\$ -	\$ 1,499	\$ 1,767	\$ 3,266	23,500	20,234	14%		
Subtotal Services & Supplies	\$ 2,790	\$ 60,932	\$ 40,891	\$ 104,613	\$ 468,950	\$ 364,337	22%		
Fixed Assets									
5060 Apparatus Lease Payments	\$ -	\$ -	\$ 114,593	\$ 114,593	\$ 300,000	\$ 185,407	38%	Timing of project	
6020 Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	0%	Timing of project	
6040 Equipment	\$ -	\$ -	\$ -	\$ -	150,593	150,593	0%	Timing of purchase	
Subtotal Fixed Assets	\$ -	\$ -	\$ 114,593	\$ 114,593	\$ 450,593	\$ 336,000	25%		
TOTAL EXPENDITURES	\$ 254,762	\$ 244,709	\$ 332,712	\$ 832,183	\$ 2,414,832	\$ 1,582,649	34%		
TOTAL REVENUE LESS EXPENDITURES	\$ (253,231)	\$ (240,073)	\$ (299,933)	\$ (793,236)	\$ (178,490)	\$ (614,747)			



Rescue Fire Protection District
Monthly Budget Report
For the Period Ending October 31, 2023

(Target 8%)

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REVENUE									
Property Tax Revenue									
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0820	Homeowners Property Tax Relief	\$ -	\$ -	\$ -	-	8,777	(8,777)	0%	
0360	Penalty and Costs	\$ -	\$ 163	\$ 175	749	2,619	(1,870)	29%	
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Other Revenue									
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0001	Transfer from Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ 372,594	\$ (372,594)	0%	
0400	Interest	\$ -	\$ 1,917	\$ 1,183	3,662	5,000	(1,338)	73%	
0420	Rents & Leases	\$ 1,206	\$ 1,056	\$ (150)	2,112	12,669	(10,558)	17%	
1060	Grant Revenue	\$ -	\$ -	\$ -	-	22,727	(22,727)	0%	
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1310	Benefit Assessment (641)	\$ -	\$ 317	\$ 458	15,013	271,909	(256,896)	6%	
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									Timing of collection
1940	Misc. Revenue	\$ 325	\$ -	\$ -	1,625	20,000	(18,375)	8%	
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	TOTAL REVENUE	\$ 1,531	\$ 4,636	\$ 32,780	\$ 131,325	\$ 2,236,342	\$ (2,105,017)	6%	
EXPENDITURES									
Salaries & Benefits									
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3002	Overtime	\$ 7,228	\$ 20,067	\$ 24,252	\$ 55,954	165,449	109,495	34%	
3004	Other Compensation	\$ 3,891	\$ 2,082	\$ 4,013	\$ 11,026	-	(11,026)	#DIV/0!	Semi-Annual Uniform Pay in Jul-22 PERS Annual Lump Sum Payments made in Jul-22
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3042	Long-Term Disability	\$ -	\$ -	\$ -	\$ -	2,200	2,200	0%	
3043	Deferred Comp Employer Share	\$ 114	\$ 228	\$ 415	\$ 862	-	(862)	N/A	
3060	Workers' Compensation	\$ -	\$ 79,920	\$ -	\$ 79,920	74,716	(5,204)	107%	Annual premium paid in Jul-22
	Subtotal Salaries & Benefits	\$ 251,971	\$ 183,777	\$ 177,229	\$ 667,072	\$ 1,495,289	\$ 828,217	45%	
Services & Supplies									
4020	Clothing	\$ 199	\$ 7,758	\$ 5,383	\$ 13,508	\$ 20,000	\$ 6,492	68%	
4040	Communications	\$ -	\$ 754	\$ 1,502	\$ 5,035	13,660	8,625	37%	
4060	Inservice Food	\$ -	\$ 244	\$ 65	\$ 324	2,000	1,676	16%	
4080	Household Expense	\$ -	\$ 657	\$ 139	\$ 935	3,600	2,665	26%	
4100	Insurance	\$ -	\$ -	\$ -	\$ -	65,000	65,000	0%	
4140	Equipment Maintenance	\$ -	\$ 2,350	\$ -	\$ 3,058	7,000	3,942	44%	
4142	Radio Maintenance	\$ -	\$ 3,169	\$ -	\$ 3,169	1,000	(2,169)	317%	
4162	Vehicle Maintenance	\$ -	\$ 29,096	\$ 479	\$ 29,706	58,900	29,194	50%	
4180	Maintenance of Structures	\$ -	\$ 296	\$ 683	\$ 4,856	35,484	30,628	14%	
4200	Medical Supplies	\$ 583	\$ 584	\$ (452)	\$ 2,279	7,000	4,721	33%	
4220	Memberships	\$ -	\$ 236	\$ -	\$ 236	940	704	25%	
4260	Office Expense	\$ -	\$ 1,719	\$ 193	\$ 2,234	3,500	1,266	64%	



Rescue Fire Protection District
Monthly Budget Report
For the Period Ending October 31, 2023

(Target 8%)

	Actual Jul 2023	Actual Aug 2023	Actual Sept 2023	Total YTD October 31, 2023	PRELIMINARY Budget 2023/24	Variance YTD Actual to Full Year Budget	YTD Actual % of Full Year Budget	Notes/Comments	
4261 Postage	\$ -	\$ -	\$ -	\$ -	-	-	N/A	Timing of invoices	
4300 Professional Services	\$ 50	\$ 3,539	\$ 20,028	\$ 25,468	144,769	119,301	18%		
4400 Publications & Legal Notices	\$ -	\$ -	\$ 65	\$ 65	450	385	14%		
4420 Rents & Leases/Equipment	\$ -	\$ 354	\$ -	\$ 354	1,623	1,269	22%		
4460 Small Tools	\$ -	\$ 21	\$ 34	\$ 55	2,000	1,945	3%		
4461 Fire Equipment	\$ -	\$ -	\$ 8,254	\$ 8,603	5,000	(3,603)	N/A		
4500 Special Department Expense	\$ 358	\$ 92	\$ -	\$ 450	2,343	1,893	19%		
4507 Fire Prevention	\$ -	\$ -	\$ 326	\$ 326	5,000	4,674	7%		
4515 Fuel Purchases	\$ -	\$ 2,974	\$ 1,940	\$ 6,347	23,000	16,653	28%		
4539 Software License	\$ 1,600	\$ 3,114	\$ 126	\$ 5,488	27,250	21,762	20%		
4600 Transportation & Travel	\$ -	\$ 59	\$ 58	\$ 117	2,500	2,383	5%		
4609 Educational Training	\$ -	\$ 2,418	\$ 300	\$ 3,854	12,431	8,577	31%		
4617 Staff Development	\$ -	\$ -	\$ -	\$ -	1,000	1,000	0%		
4700 Utilities	\$ -	\$ 1,499	\$ 1,767	\$ 4,766	23,500	18,734	20%		
Subtotal Services & Supplies	\$ 2,790	\$ 60,932	\$ 40,891	\$ 121,232	\$ 468,950	\$ 347,718	26%		
Fixed Assets									
5060 Apparatus Lease Payments	\$ -	\$ -	\$ 114,593	\$ 114,593	\$ 300,000	\$ 185,407	38%	Timing of project	
6020 Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	0%	Timing of project	
6040 Equipment	\$ -	\$ -	\$ -	\$ -	150,593	150,593	0%	Timing of purchase	
Subtotal Fixed Assets	\$ -	\$ -	\$ 114,593	\$ 114,593	\$ 450,593	\$ 336,000	25%		
TOTAL EXPENDITURES	\$ 254,762	\$ 244,709	\$ 332,712	\$ 902,897	\$ 2,414,832	\$ 1,511,935	37%		
TOTAL REVENUE LESS EXPENDITURES	\$ (253,231)	\$ (240,073)	\$ (299,933)	\$ (771,572)	\$ (178,490)	\$ (593,083)			



Rescue Fire Protection District
Monthly Budget Report
For the Period Ending November 30, 2023

										(Target 8%)	
										YTD Actual %	
										of Full Year	
										Budget	
										Notes/Comments	
Actual	Actual	Actual	Actual	Actual	Total YTD	PRELIMINARY	Variance YTD	YTD Actual %			
Jul 2023	Aug 2023	Sept 2023	Oct 2023	Nov 2023	November 30, 2023	Budget 2023/24	Actual to Full Year Budget	of Full Year Budget			
REVENUE											
Property Tax Revenue											
0100	Secured Tax Revenue	\$ -	\$ 24	\$ 2,225	\$ 63,790	\$ 77,485	143,524	\$ 1,327,058	\$ (1,183,534)	11%	
0110	Unsecured Tax Revenue	\$ -	\$ 128	\$ 23,745	\$ 2,029	\$ 597	26,499	24,689	1,810	107%	
0140	Supplemental Tax Revenue	\$ -	\$ 856	\$ 4,920	\$ 3,048	\$ 2,302	11,126	37,000	(25,874)	30%	Jul-22 entries not yet posted by El Dorado County
0175	Special Tax (633)	\$ -	\$ 175	\$ 225	\$ 7,000	\$ 7,925	15,325	131,300	(115,975)	12%	
0820	Homeowners Property Tax Relief	\$ -	\$ -	\$ -	\$ -	\$ -	-	8,777	(8,777)	0%	
0360	Penalty and Costs	\$ -	\$ 163	\$ 175	\$ 411	\$ 94	843	2,619	(1,776)	32%	
Subtotal Property Tax Revenue		\$ -	\$ 1,346	\$ 31,289	\$ 76,278	\$ 88,403	\$ 197,316	\$ 1,531,443	\$ (1,334,127)	13%	
Other Revenue											
0001	Transfer from Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 372,594	\$ (372,594)	0%	
0400	Interest	\$ -	\$ 1,917	\$ 1,183	\$ 562	\$ 395	4,057	5,000	(943)	81%	
0420	Rents & Leases	\$ 1,206	\$ 1,056	\$ (150)	\$ -	\$ 2,164	4,276	12,669	(8,393)	34%	
1060	Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	-	22,727	(22,727)	0%	
1200	Revenue Other Government	\$ -	\$ -	\$ -	\$ -	\$ 293,765	293,765	-	293,765	N/A	
1310	Benefit Assessment (641)	\$ -	\$ 317	\$ 458	\$ 14,238	\$ 15,723	30,736	271,909	(241,173)	11%	Timing of collection
1742	Misc. Copy Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	N/A	
1940	Misc. Revenue	\$ 325	\$ -	\$ -	\$ 1,300	\$ -	1,625	20,000	(18,375)	8%	
2000	Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	N/A	
Subtotal Other Revenue		\$ 1,531	\$ 3,290	\$ 1,491	\$ 16,100	\$ 312,047	\$ 334,459	\$ 704,899	\$ (370,441)	47%	
TOTAL REVENUE		\$ 1,531	\$ 4,636	\$ 32,780	\$ 92,378	\$ 400,450	\$ 531,775	\$ 2,236,342	\$ (1,704,567)	24%	
EXPENDITURES											
Salaries & Benefits											
3000	Regular Employees	\$ 22,373	\$ 44,475	\$ 91,491	\$ 21,372	\$ 73,800	253,511	\$ 591,567	\$ 338,056	43%	Firefighter vacancy; timing of pay to Interim Fire Chief
3001	Extra Help	\$ 3,590	\$ 6,540	\$ 13,846	\$ 2,319	\$ (5,804)	20,491	103,601	83,110	20%	Timing of Administrative Assistant hire
3002	Overtime	\$ 7,228	\$ 20,067	\$ 24,252	\$ 4,407	\$ 10,006	65,961	165,449	99,488	40%	
3004	Other Compensation	\$ 3,891	\$ 2,082	\$ 4,013	\$ 1,041	\$ 1,982	13,008	-	(13,008)	#DIV/0!	Semi-Annual Uniform Pay in Jul-22 PERS Annual Lump Sum Payments made in Jul-22
3020	Retirement	\$ 172,475	\$ 8,928	\$ 19,814	\$ 4,258	\$ 14,899	220,373	262,235	41,862	84%	
3021	Social Security	\$ 221	\$ 439	\$ 1,126	\$ 160	\$ 433	2,379	6,423	4,044	37%	
3022	Medicare	\$ 530	\$ 1,045	\$ 1,955	\$ 414	\$ 1,322	5,267	12,570	7,303	42%	
3040	Health Insurance	\$ 41,551	\$ 20,052	\$ 20,315	\$ 20,019	\$ (1,513)	100,424	276,528	176,104	36%	
3042	Long-Term Disability	\$ -	\$ -	\$ -	\$ -	\$ -	-	2,200	2,200	0%	
3043	Deferred Comp Employer Share	\$ 114	\$ 228	\$ 415	\$ 104	\$ 208	1,070	-	(1,070)	N/A	
3060	Workers' Compensation	\$ -	\$ 79,920	\$ -	\$ -	\$ -	79,920	74,716	(5,204)	107%	Annual premium paid in Jul-22
Subtotal Salaries & Benefits		\$ 251,971	\$ 183,777	\$ 177,229	\$ 54,095	\$ 95,332	\$ 762,404	\$ 1,495,289	\$ 732,885	51%	
Services & Supplies											
4020	Clothing	\$ 199	\$ 7,758	\$ 5,383	\$ 166	\$ -	13,508	\$ 20,000	\$ 6,492	68%	
4040	Communications	\$ -	\$ 754	\$ 1,502	\$ 2,779	\$ (141)	4,894	13,660	8,766	36%	
4060	Inservice Food	\$ -	\$ 244	\$ 65	\$ 15	\$ -	324	2,000	1,676	16%	
4080	Household Expense	\$ -	\$ 657	\$ 139	\$ 139	\$ -	935	3,600	2,665	26%	
4100	Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	-	65,000	65,000	0%	
4140	Equipment Maintenance	\$ -	\$ 2,350	\$ -	\$ 708	\$ -	3,058	7,000	3,942	44%	
4142	Radio Maintenance	\$ -	\$ 3,169	\$ -	\$ -	\$ -	3,169	1,000	(2,169)	317%	
4162	Vehicle Maintenance	\$ -	\$ 29,096	\$ 479	\$ 130	\$ -	29,706	58,900	29,194	50%	
4180	Maintenance of Structures	\$ -	\$ 296	\$ 683	\$ 3,877	\$ 520	5,375	35,484	30,109	15%	
4200	Medical Supplies	\$ 583	\$ 584	\$ (452)	\$ 1,565	\$ -	2,279	7,000	4,721	33%	
4220	Memberships	\$ -	\$ 236	\$ -	\$ -	\$ -	236	940	704	25%	
4260	Office Expense	\$ -	\$ 1,719	\$ 193	\$ 323	\$ -	2,234	3,500	1,266	64%	
4261	Postage	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	N/A	Timing of invoices
4300	Professional Services	\$ 50	\$ 3,539	\$ 20,028	\$ 1,850	\$ (0)	25,468	144,769	119,301	18%	
4400	Publications & Legal Notices	\$ -	\$ -	\$ 65	\$ -	\$ -	65	450	385	14%	
4420	Rents & Leases/Equipment	\$ -	\$ 354	\$ -	\$ -	\$ -	354	1,623	1,269	22%	
4460	Small Tools	\$ -	\$ 21	\$ 34	\$ -	\$ -	55	2,000	1,945	3%	
4461	Fire Equipment	\$ -	\$ -	\$ 8,254	\$ 349	\$ -	8,603	5,000	(3,603)	N/A	
4500	Special Department Expense	\$ 358	\$ 92	\$ -	\$ -	\$ -	450	2,343	1,893	19%	
4507	Fire Prevention	\$ -	\$ -	\$ 326	\$ -	\$ (544)	(218)	5,000	5,218	-4%	
4515	Fuel Purchases	\$ -	\$ 2,974	\$ 1,940	\$ 1,433	\$ 0	6,347	23,000	16,653	28%	
4539	Software License	\$ 1,600	\$ 3,114	\$ 126	\$ 648	\$ -	5,488	27,250	21,762	20%	



Rescue Fire Protection District
Monthly Budget Report
For the Period Ending November 30, 2023

										(Target 8%)
	Actual Jul 2023	Actual Aug 2023	Actual Sept 2023	Actual Oct 2023	Actual Nov 2023	Total YTD November 30, 2023	PRELIMINARY Budget 2023/24	Variance YTD Actual to Full Year Budget	YTD Actual % of Full Year Budget	Notes/Comments
4600 Transportation & Travel	\$ -	\$ 59	\$ 58	\$ -	\$ -	\$ 117	2,500	2,383	5%	
4609 Educational Training	\$ -	\$ 2,418	\$ 300	\$ 1,136	\$ -	\$ 3,854	12,431	8,577	31%	
4617 Staff Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,000	1,000	0%	
4700 Utilities	\$ -	\$ 1,499	\$ 1,767	\$ 1,500	\$ -	\$ 4,766	23,500	18,734	20%	
Subtotal Services & Supplies	\$ 2,790	\$ 60,932	\$ 40,891	\$ 16,619	\$ (165)	\$ 121,067	\$ 468,950	\$ 347,883	26%	
Fixed Assets										
5060 Apparatus Lease Payments	\$ -	\$ -	\$ 114,593	\$ -	\$ -	\$ 114,593	\$ 300,000	\$ 185,407	38%	Timing of project
6020 Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	0%	Timing of project
6040 Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	150,593	150,593	0%	Timing of purchase
Subtotal Fixed Assets	\$ -	\$ -	\$ 114,593	\$ -	\$ -	\$ 114,593	\$ 450,593	\$ 336,000	25%	
TOTAL EXPENDITURES	\$ 254,762	\$ 244,709	\$ 332,712	\$ 70,714	\$ 95,167	\$ 998,065	\$ 2,414,832	\$ 1,416,767	41%	
TOTAL REVENUE LESS EXPENDITURES	\$ (253,231)	\$ (240,073)	\$ (299,933)	\$ 21,664	\$ 305,283	\$ (466,290)	\$ (178,490)	\$ (287,800)		



Rescue Fire Protection District
Monthly Budget Report
For the Period Ending December 31, 2023

											(Target 8%)
	Actual Jul 2023	Actual Aug 2023	Actual Sept 2023	Actual Oct 2023	Actual Nov 2023	Actual Dec 2023	Total YTD December 31, 2023	PRELIMINARY Budget 2023/24	Variance YTD Actual to Full Year Budget	YTD Actual % of Full Year Budget	Notes/Comments
REVENUE											
Property Tax Revenue											
0100	\$ -	\$ 24	\$ 2,225	\$ 63,790	\$ 77,485	\$ 569,826	713,350	\$ 1,327,058	\$ (613,708)	54%	
0110	\$ -	\$ 128	\$ 23,745	\$ 2,029	\$ 597	\$ 140	26,639	24,689	1,950	108%	
0140	\$ -	\$ 856	\$ 4,920	\$ 3,048	\$ 2,302	\$ 3,701	14,827	37,000	(22,173)	40%	Jul-22 entries not yet posted by El Dorado County
0175	\$ -	\$ 175	\$ 225	\$ 7,000	\$ 7,925	\$ 55,088	70,413	131,300	(60,887)	54%	
0820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,353	1,353	8,777	(7,424)	15%	
0360	\$ -	\$ 163	\$ 175	\$ 411	\$ 94	\$ 47	890	2,619	(1,729)	34%	
Subtotal Property Tax Revenue	\$ -	\$ 1,346	\$ 31,289	\$ 76,278	\$ 88,403	\$ 630,154	\$ 827,471	\$ 1,531,443	\$ (703,972)	54%	
Other Revenue											
0001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 372,594	\$ (372,594)	0%	Timing of collection
0400	\$ -	\$ 1,917	\$ 1,183	\$ 562	\$ 395	\$ 625	4,682	5,000	(318)	94%	
0420	\$ 1,206	\$ 1,056	\$ (150)	\$ -	\$ 2,164	\$ 1,109	5,384	12,669	(7,285)	42%	
1060	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	22,727	(22,727)	0%	
1200	\$ -	\$ -	\$ -	\$ -	\$ 293,765	\$ 1,967	295,732	-	295,732	N/A	
1310	\$ -	\$ 317	\$ 458	\$ 14,238	\$ 15,723	\$ 117,566	148,302	271,909	(123,607)	55%	
1742	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	N/A	
1940	\$ 325	\$ -	\$ -	\$ 1,300	\$ -	\$ -	1,625	20,000	(18,375)	8%	
2000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	N/A	
Subtotal Other Revenue	\$ 1,531	\$ 3,290	\$ 1,491	\$ 16,100	\$ 312,047	\$ 121,266	\$ 455,724	\$ 704,899	\$ (249,175)	65%	
TOTAL REVENUE	\$ 1,531	\$ 4,636	\$ 32,780	\$ 92,378	\$ 400,450	\$ 751,420	\$ 1,283,195	\$ 2,236,342	\$ (953,147)	57%	
EXPENDITURES											
Salaries & Benefits											
3000	\$ 22,373	\$ 44,475	\$ 91,491	\$ 21,372	\$ 73,800	\$ 45,029	\$ 298,541	\$ 591,567	\$ 293,026	50%	Firefighter vacancy; timing of pay to Interim Fire Chief
3001	\$ 3,590	\$ 6,540	\$ 13,846	\$ 2,319	\$ (5,804)	\$ 6,953	\$ 27,444	103,601	76,157	26%	Timing of Administrative Assistant hire
3002	\$ 7,228	\$ 20,067	\$ 24,252	\$ 4,407	\$ 10,006	\$ 12,355	\$ 78,315	165,449	87,134	47%	
3004	\$ 3,891	\$ 2,082	\$ 4,013	\$ 1,041	\$ 1,982	\$ 2,082	\$ 15,089	-	(15,089)	#DIV/0!	Semi-Annual Uniform Pay in Jul-22 PERS Annual Lump Sum Payments made in Jul-22
3020	\$ 172,475	\$ 8,928	\$ 19,814	\$ 4,258	\$ 14,899	\$ 9,038	\$ 229,412	262,235	32,823	87%	
3021	\$ 221	\$ 439	\$ 1,126	\$ 160	\$ 433	\$ 464	\$ 2,843	6,423	3,580	44%	
3022	\$ 530	\$ 1,045	\$ 1,955	\$ 414	\$ 1,322	\$ 947	\$ 6,214	12,570	6,356	49%	
3040	\$ 41,551	\$ 20,052	\$ 20,315	\$ 20,019	\$ (1,513)	\$ 44,144	\$ 144,568	276,528	131,960	52%	
3042	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,200	2,200	0%	
3043	\$ 114	\$ 228	\$ 415	\$ 104	\$ 208	\$ 208	\$ 1,277	-	(1,277)	N/A	
3060	\$ -	\$ 79,920	\$ -	\$ -	\$ -	\$ -	\$ 79,920	74,716	(5,204)	107%	Annual premium paid in Jul-22
Subtotal Salaries & Benefits	\$ 251,971	\$ 183,777	\$ 177,229	\$ 54,095	\$ 95,332	\$ 121,219	\$ 883,624	\$ 1,495,289	\$ 611,665	59%	
Services & Supplies											
4020	\$ 199	\$ 7,758	\$ 5,383	\$ 166	\$ -	\$ 62	13,570	\$ 20,000	\$ 6,430	68%	Timing of invoices
4040	\$ -	\$ 754	\$ 1,502	\$ 2,779	\$ (141)	\$ 921	5,815	13,660	7,845	43%	
4060	\$ -	\$ 244	\$ 65	\$ 15	\$ -	\$ 62	386	2,000	1,614	19%	
4080	\$ -	\$ 657	\$ 139	\$ 139	\$ -	\$ 400	1,335	3,600	2,265	37%	
4100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	65,000	65,000	0%	
4140	\$ -	\$ 2,350	\$ -	\$ 708	\$ -	\$ -	3,058	7,000	3,942	44%	
4142	\$ -	\$ 3,169	\$ -	\$ -	\$ -	\$ 694	3,864	1,000	(2,864)	386%	
4162	\$ -	\$ 29,096	\$ 479	\$ 130	\$ -	\$ 4,702	\$ 34,408	58,900	24,492	58%	
4180	\$ -	\$ 296	\$ 683	\$ 3,877	\$ 520	\$ 65	\$ 5,440	35,484	30,044	15%	
4200	\$ 583	\$ 584	\$ (452)	\$ 1,565	\$ -	\$ 1,912	\$ 4,191	7,000	2,809	60%	
4220	\$ -	\$ 236	\$ -	\$ -	\$ -	\$ -	\$ 236	940	704	25%	
4260	\$ -	\$ 1,719	\$ 193	\$ 323	\$ -	\$ 949	\$ 3,183	3,500	317	91%	
4261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	N/A	
4300	\$ 50	\$ 3,539	\$ 20,028	\$ 1,850	\$ (0)	\$ 21,155	\$ 46,623	144,769	98,146	32%	
4400	\$ -	\$ -	\$ 65	\$ -	\$ -	\$ 65	\$ 130	450	320	29%	
4420	\$ -	\$ 354	\$ -	\$ -	\$ -	\$ 145	\$ 499	1,623	1,124	31%	
4460	\$ -	\$ 21	\$ 34	\$ -	\$ -	\$ 109	\$ 164	2,000	1,836	8%	
4461	\$ -	\$ -	\$ 8,254	\$ 349	\$ -	\$ 4,271	\$ 12,874	5,000	(7,874)	N/A	
4500	\$ 358	\$ 92	\$ -	\$ -	\$ -	\$ 850	\$ 1,300	2,343	1,043	55%	
4507	\$ -	\$ -	\$ 326	\$ -	\$ (544)	\$ 2,159	\$ 1,942	5,000	3,059	39%	
4515	\$ -	\$ 2,974	\$ 1,940	\$ 1,433	\$ 0	\$ 2,707	\$ 9,055	23,000	13,945	39%	
4539	\$ 1,600	\$ 3,114	\$ 126	\$ 648	\$ -	\$ 3,111	\$ 8,598	27,250	18,652	32%	
4544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,660	-	-		
4600	\$ -	\$ 59	\$ 58	\$ -	\$ -	\$ 133	\$ 250	2,500	2,250	10%	
4609	\$ -	\$ 2,418	\$ 300	\$ 1,136	\$ -	\$ (90)	\$ 3,764	12,431	8,667	30%	
4617	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,000	1,000	0%	
4700	\$ -	\$ 1,499	\$ 1,767	\$ 1,500	\$ -	\$ 4,733	\$ 9,499	23,500	14,001	40%	



Rescue Fire Protection District
Monthly Budget Report
For the Period Ending December 31, 2023

(Target 8%)											
	Actual Jul 2023	Actual Aug 2023	Actual Sept 2023	Actual Oct 2023	Actual Nov 2023	Actual Dec 2023	Total YTD December 31, 2023	PRELIMINARY Budget 2023/24	Variance YTD Actual to Full Year Budget	YTD Actual % of Full Year Budget	Notes/Comments
Subtotal Services & Supplies	\$ 2,790	\$ 60,932	\$ 40,891	\$ 16,619	\$ (165)	\$ 57,775	\$ 178,842	\$ 468,950	\$ 290,108	38%	
Fixed Assets											
5060 Apparatus Lease Payments	\$ -	\$ -	\$ 114,593	\$ -	\$ -	\$ -	\$ 114,593	\$ 300,000	\$ 185,407	38%	Timing of project
6020 Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	0%	Timing of project
6040 Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,600	\$ 9,600	150,593	140,993	6%	Timing of purchase
Subtotal Fixed Assets	\$ -	\$ -	\$ 114,593	\$ -	\$ -	\$ 9,600	\$ 124,193	\$ 450,593	\$ 326,400	28%	
TOTAL EXPENDITURES	\$ 254,762	\$ 244,709	\$ 332,712	\$ 70,714	\$ 95,167	\$ 188,595	\$ 1,186,659	\$ 2,414,832	\$ 1,228,173	49%	
TOTAL REVENUE LESS EXPENDITURES	\$ (253,231)	\$ (240,073)	\$ (299,933)	\$ 21,664	\$ 305,283	\$ 562,825	\$ 96,536	\$ (178,490)	\$ 275,025		



SERVING THE RURAL AREAS OF NORTHERN EL DORADO COUNTY

REGULAR MEETING

BOARD PACKET

Tuesday, December 12, 2023

EL DORADO REGIONAL FIRE AUTHORITY

Serving the Rural areas of Northern El Dorado County



AGENDA

Board of Directors Meeting

Mosquito FPD STA 75 - 8801 Rock Creek Rd Station, Placerville, CA 95667

December 12, 2023, 9:30 a.m.

- 1. CALL TO ORDER, ROLL CALL, AND PLEDGE OF ALLEGIANCE**
- 2. ADOPTION OF AGENDA**
- 3. PUBLIC COMMENT** – Any member of the public may address the Board on any matter within the jurisdictional authority of the District. Comments shall be limited to three minutes per person or such other time limit as may be imposed by the President to enable the Board to complete its agenda within a reasonable period.
- 4. DIRECTORS ITEMS**
- 5. CONSENT CALENDAR**
 - a. APPROVAL OF MINUTES OF REGULAR MEETING HELD ON NOVEMBER 7, 2023
 - b. MONTHLY FINANCIALS
 - i. STAPLES
 - ii. MYERS | NAVE
- 6. PRESENTATION FROM CHW LAW**
 - a. EL DORADO REGIONAL FIRE AUTHORITY PROFESSIONAL SERVICES AGREEMENT
- 7. INTRODUCTION OF LARRY HOLMS – RETIRED FIRE CHIEF ORANGE COUNTY FIRE AUTHORITY**
- 8. UPDATES**
 - a. JOB DUTIES AND RESPONSIBILITIES
 - b. CalPERS
 - c. INSURANCE
 - d. FLEET SERVICES
 - e. POLICIES AND PROCEDURES
 - f. TRAINING PROGRAM
 - i. SHORT- AND LONG-TERM PROGRAM
 - g. BYLAWS
 - h. FDID NUMBER
 - i. IT COMMITTEE
 - i. OBJECTIVE AND PRIORITIES
 - ii. CHIEFS WILL RECOMMEND POTENTIAL NAMES FOR THE COMMITTEE
 - j. LABOR COMMITTEE

5 A

EL DORADO REGIONAL FIRE AUTHORITY

Serving the Rural areas of Northern El Dorado County



MINUTES

REGULAR MEETING

Board of Directors

Station 83 - 5221 Deer Valley Rd. Rescue, CA 95672

Tuesday, November 7, 2023

9:30 a.m.

1. CALL TO ORDER, ROLL CALL, AND PLEDGE OF ALLEGIANCE

CTO: 0932

Roll Call: Chairman Webb, Asst. Fire Chief Norman, Director Spaugh, Director Uggla, Director Humphreys, Ken Pauley, Matt Ziebrath, Andrew Gregory, and Chief Ransdell

2. APPROVAL OF AGENDA

Director Spaugh motioned to approve the agenda, seconded by Director Humphreys, and the motion was unanimously carried.

3. PUBLIC COMMENTS – Any member of the public may address the Board on any matter within the jurisdictional authority of the District. Comments shall be limited to three minutes per person or such other time limit as may be imposed by the President to enable the Board to complete its agenda within a reasonable period.

4. DIRECTORS ITEMS

Chairman Webb read the statement on the agenda and thanked everyone for continuing to come to the table and participate.

5. CONSENT CALENDAR

Director Spaugh motioned to approve the agenda, seconded by Director Humphreys, and the motion was unanimously carried.

a. APPROVAL OF MINUTES

i. October 3, 2023, Meeting

b. FINANCIAL INFORMATION

i. Monthly Financials

6. CHIEF'S REPORT

7. ACTION ITEMS

a. FIRE CHIEF MENTORS

- i. ~~Introduction of Larry Holms Retired Fire Chief Orange County Fire Authority~~
- ii. Discussion regarding Steven Lieberman – Five Cities Fire Authority

b. CURRENT LEGAL FEES DUE

- i. \$4,400

Director Spaugh motioned to approve the invoice from Meyers Nave for \$1,650, seconded by Director Humphreys, and the motion was unanimously carried.

c. TERMINATION OF SERVICES WITH MEYERS NAVE PROFESSIONAL CORPORATION

Director Spaugh motioned to terminate Meyers Nave Professional Corporation and find new legal counsel, which Director Uggla seconded, and the motion was unanimously carried.

d. APPROVAL OF NEW LAW FIRM COLANTUONO, HIGHSMITH & WHATLEY, PC

*-Director Spaugh motioned to approve pursuing a formal contract and retainer fees for Colantuono, Highsmith & Whatley, PC, and presenting that contract at the next Board Meeting seconded by Director Luggla, and the motion unanimously carried.
-Asst. Fire Chief Norman was tasked to reach out and create a proposal/contract*

e. EMPLOYER IDENTIFICATION NUMBER AND FDID NUMBER

- i. EIN # 93-3927804
ii. FDID #

No Action was taken for Item 7. E. i and E. ii.

f. EDRFA FORMATION JPA AGREEMENT

No action was taken for Item 7. F.

g. BYLAWS

*-Replace BYLAWS with JPA CONTRACT
-Director Uggla motioned to approve the updated contract as presented by Asst. Fire Chief Norman, seconded by Director Humphreys, and the motion unanimously carried.*

h. JOB DUTIES AND RESPONSIBILITIES

No action was taken in this discussion.

i. Banking Services

EDSB - No action was taken in this discussion.

8. FUTURE AGENDA ITEMS

*-Item 7 H. i. ii. and iii – Review JOB DUTIES AND RESPONSIBILITIES
-Add FINANCIAL REPORT to the agenda
-Add OPEN FORUM to the agenda
-Purchasing committee - Needs to be created
-Develop a training program for a short- and long-term program.
-IT Committee - Needs to be created
What are the objectives and priorities?
Do fire chiefs come back with potential names for the committee?*

9. PUBLIC COMMUNICATION

Replace PUBLIC COMMUNICATION with CORRESPONDANCE COMMUNICATION

10. NEXT MEETING DATE AND ADJOURNMENT – *The next regular meeting is December 12, 2023, at 0930 at MFPD Station 75. The meeting was adjourned at 1144.*

In compliance with The Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting via teleconference, please contact Chief Glenn Brown by telephone at 530.333.4111. Requests must be made as early as possible and at least one full business day before the start of the meeting.

In accordance with Government Code Section 54954.2(a), this agenda was posted on the District's front door at Georgetown Fire District, at 6281 Main Street, Georgetown, California, on November 7, 2023.

/s/ Glenn Brown
Chief Glenn W. Brown

October 31, 2023
Date



5 B



2435 Iron Point Rd
Folsom, CA 95630
916-983-2861

EDRFA
Board meeting Packages
November 2023
14 packages
J. Medsger

Sale

Store: 1378 Register: 5
Date: 11/6/23 Time: 5:40 PM
Transaction: 23905 Cashier: 1861212

REWARDS NUMBER 4054203726

Qty Item Price Amount

***** Order Number 2238525409*****

14	ESSAY/DOCUMENT-CUS 1980563	32.56	455.78
----	-------------------------------	-------	--------

Questions on Customer Order 2238525409
Call your local Staples Store

Subtotal 455.78
CALIFORNIA 7.75% 35.32

Total 491.10

VISA CREDIT USD\$491.10

Card No. : XXXXXXXXXXXX4499 [C]

Chip Read

Auth No. : 078022

Mode.: Issuer

AID.: A0000000031010

TVR.: 8000008000

IAD.: 06011203609000

TSI.: 6800

ARC.: 3030

Staples.
the working and learning store.
Discover every tool to take on tomorrow
including products, services
and inspiration that help you
unlock what is possible.

THANK YOU FOR SHOPPING AT
STAPLES!



Customer Copy

CUT HERE

6 A

EL DORADO REGIONAL FIRE AUTHORITY PROFESSIONAL SERVICES AGREEMENT

THIS PROFESSIONAL SERVICES AGREEMENT (this "Agreement") is effective on December 12, 2022 between Colantuono Highsmith & Whatley, PC (hereinafter called "Legal Counsel"), and the El Dorado Regional Fire Authority (hereinafter called "EDRFA" or the "Authority").

RECITALS

WHEREAS, the EDRFA is a joint exercise of powers authority organized and operating under the Joint Exercise of Powers Act (Government Code Section 6500 et seq.) and that certain Joint Powers Agreement dated August 1, 2023 by and among the Garden Valley Fire Protection District ("GVFPD"), the Georgetown Fire Protection District ("GFPD"), the Mosquito Fire Protection District ("MFPD"), and the Rescue Fire Protection District ("RFPD") (the "JPA Agreement"); and

WHEREAS, the JPA Agreement authorizes EDRFA to employ or contract for professional or consulting services to carry out its functions and duties; and

WHEREAS, EDRFA desires the services of a law firm to provide legal representation / legal advice.

NOW, THEREFORE, IT IS MUTUALLY AGREED by and between parties as follows:

I. EMPLOYMENT OF LEGAL COUNSEL

EDRFA agrees to engage Legal Counsel and Legal Counsel hereby agrees to perform the services hereinafter set forth.

II. INTENT OF PARTIES

It is understood between parties that Legal Counsel will perform services as determined necessary by the Fire Chief and the Board of Directors.

III. SCOPE OF LEGAL COUNSEL SERVICES

Legal Counsel shall undertake the following services:

1. Legal Counsel will be on call to answer questions from the Fire Chief and the Board of Directors and to perform legal representation / legal advice services as requested by the Fire Chief or the Board of Directors, on an "as-needed" basis.
2. Legal Counsel will provide regular updates to the Fire Chief and/or the Board of Directors regarding legal representation / legal advice services when requested by the Fire Chief and/or the Board of Directors.

3. Manner of and Maximum Payment

Payment shall be made in arrears pursuant to written invoices submitted to the Fire Chief on a monthly basis. Payment shall be made within 30 days of receipt of invoices. Such payment shall constitute full and complete payment for the period covered by the invoice. The total amount paid to Legal Counsel for work within any fiscal year shall be subject to the approval of the Fire Chief and may not exceed the amount budgeted for this purpose by EDRFA for that fiscal year.

VIII. AUDIT AND INSPECTION OF RECORDS

At a time that is agreed upon by EDRFA and Legal Counsel and as often as EDRFA may deem necessary, Legal Counsel shall make available to EDRFA or its designated agents for examination all of Legal Counsel's data and records with respect to all matters covered by this Agreement, and Legal Counsel will permit EDRFA, or its designated agents, to audit, examine, and make excerpts or transcripts from such data and records, and to make audits of all invoices, materials, payrolls, records of personnel, and other data relating to all matters covered by this Agreement. Unless otherwise specified by EDRFA in writing, said data and records should be made available for examination within El Dorado County for a period of two (2) years following completion of this Agreement.

IX. INTEREST OF LEGAL COUNSEL

1. Legal Counsel covenants that he/she presently has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of services required to be performed under this Agreement. Legal Counsel further covenants that in the performance of this Agreement, no person having any such interest shall be employed or retained under this Agreement.

2. Except as provided in paragraph 3. below, Legal Counsel agrees to not act as Legal Counsel or perform services of any kind for any EDRFA member without the prior written consent of EDRFA. When consent has been given, Legal Counsel shall endeavor to avoid involvement on behalf of said new client which would in any manner undermine the effective performance of services by Legal Counsel or convey, utilize, or permit to be utilized, confidential information gained through its association with EDRFA for the benefit of any other client.

3. Legal Counsel has informed EDRFA that it provides advisory and litigation services to the Garden Valley Fire Protection District and EDRFA hereby consents to such joint representation. Legal Counsel has also previously advised the Georgetown Fire Protection District.

Legal Counsel is generally in the business of providing general and special counsel services to local governments in El Dorado County and elsewhere in California. Provided that Legal Counsel does not provide services in El Dorado County which create a conflict under the Rules of Professional Conduct or which pertain to an actual or potential matter to EDRFA, Legal Counsel may continue its practice of

hereunder by Legal Counsel other than for work performed to date of termination. In the event of termination, all finished and unfinished documents and other material shall, at the option of EDRFA, become its property.

Legal Counsel reserves the right to terminate this Agreement by written notice to EDRFA's representative sixty (60) days prior to date of termination thereof and subject to the Rules of Professional Conduct.

XII. INSURANCE AND HOLD HARMLESS AGREEMENT

Legal Counsel agrees to maintain such insurance as will fully protect Legal Counsel and EDRFA from any and all claims under any workers' compensation act or employer's liability laws, and from any and all other claims of whatsoever kind or nature for the damage to property or for personal injury, including death, made by anyone whomsoever which may arise from operations carried on under this Agreement, either by Legal Counsel, any subcontractor, or by anyone directly or indirectly engaged or employed by either of them. Legal Counsel shall exonerate, indemnify, defend, and hold harmless EDRFA from and against, and shall assume full responsibility for payment of all federal, state, and local taxes or contributions imposed or required under unemployment insurance, social security and income tax laws, with respect to Legal Counsel and Legal Counsel's employees engaged in performance of this Agreement. EDRFA and its agents, officers, and employees shall not be, nor be held liable for any claims, liabilities, penalties, fines, or forfeitures, or for any damage to the goods, properties, or effects of Legal Counsel or of any other persons whatsoever, nor for personal injury to or death of them, or any of them, caused by or resulting from any negligent act or omission of Legal Counsel or Legal Counsel's agents, employees, or representatives. Legal Counsel further agrees to indemnify, defend, and hold harmless EDRFA and its agents, officers, and employees, against and from any and all of the foregoing liabilities, and any and all costs or expenses incurred by EDRFA on account of any claim therefor to the extent caused by Legal Counsel's negligence. In the event that a court of competent jurisdiction should determine that EDRFA does not have the authority to provide by agreement for the provision of the hereinabove-set-forth professional service, Legal Counsel nevertheless agrees to assume the foregoing obligations and liabilities, by which it is intended by both parties that Legal Counsel shall indemnify and save EDRFA free and harmless from all claims arising by reason of any negligent act or omission of Legal Counsel.

XIII. INTEREST OF EDRFA OFFICERS AND OTHERS

No officer, member, or employee of EDRFA and no member of its governing body shall participate in any decision relating to this Agreement which affects his/her personal interest, or the interest of any corporation, partnership, or association in which he/she is directly interested; nor shall any such person have any interest, direct or indirect, in this Agreement or the proceeds thereof.

XIV. ASSIGNABILITY

Legal Counsel shall not assign any interest in this Agreement, and shall not transfer any

420 Sierra College Drive, Suite 140
Grass Valley, CA 95945-5091

Either party may alter its address for notice under this Agreement by written notice to the other party at any time.

XVIII. INDEPENDENT CONTRACTOR

Legal Counsel and any agent, subcontractor, or employee of Legal Counsel shall act in an independent capacity and not as an officer or employee of EDRFA. EDRFA assumes no liability for Legal Counsel's action in performance, nor assumes responsibility for taxes, funds, payments or other commitments, implied or expressed, by or for Legal Counsel. Legal Counsel shall not have authority to act as an agent on behalf of EDRFA unless specifically authorized to do so in writing by EDRFA's Fire Chief and/or the Board of Directors. Legal Counsel acknowledges that it is aware that, because it is an independent contractor, EDRFA is making no deductions from its fee and is not contributing to any fund on its behalf. Legal Counsel disclaims the right to fee or benefits except as expressly provided for in this Agreement.

Legal Counsel shall provide the services required by this Agreement and arrive at conclusions with respect to the rendition of information, advice, or recommendations, independent of the control and direction of EDRFA, other than normal contract monitoring; provided, however, Legal Counsel shall possess no authority with respect to any EDRFA decision beyond rendition of such information, advice, or recommendations unless authorized by the Fire Chief and/or the Board of Directors.

XIX. EQUAL OPPORTUNITY

Legal Counsel will not discriminate against any employee, or against any applicant for such employment because of age, race, color, creed, religion, sex, or national origin. This provision shall include, but not be limited to, the following: employment, upgrading, demotion or transfer, recruitment or recruitment advertising, layoff or termination, rates of pay or other forms of compensation, and selection for training, including apprenticeships.

XX. SUBCONTRACTS

None of the services covered by this Agreement shall be subcontracted or assigned without the prior written consent of EDRFA, provided however, that this provision shall not apply to secretarial, clerical, routine mechanical, and similar incidental services needed by Legal Counsel to assist in the performance of this Agreement. Legal Counsel shall not hire EDRFA's employees to perform any portion of the work or services provided for herein including secretarial, clerical, and similar incidental services except upon the written approval of EDRFA. Performance of services under this Agreement by associates or employees of Legal Counsel shall not relieve Legal Counsel from any responsibility under this Agreement.

XXI. CHANGES

EXHIBIT A

(Proposal to Provide Legal Services)

9 A



5 Conrad Industrial Drive
 Weaverville, NC 28787
www.theemblemauthority.com
 Phone: 866-208-6307
 Email: jessica@theemblemauthority.com

2023-12-05
El Dorado Regional Fire Authority (CA)
jessica@theemblemauthority.com

Prices are FOB Destination FedEx Ground, Prices are subject to change after 30 days

Description	El Dorado Regional Fire Authority (CA) - Shoulder Patches						
Design #	E42715	Width	3.88 inches	Length	5.12 inches	# Colors	
% Embroidery	100%	Backing	Plastic	Border	Overlock	Special	
Selections	0	Non-Connecting	Yes	Metallic		Fabric	Fully Embroidered

Quantity	1000	500	300	250	200	150	100	50
STANDARD PRICE: 30 Day Production	1.53	1.83	2.16	2.25	2.31	3.13	3.32	5.17
RUSH PRICE: 15 Day Production	1.86	2.21	2.61	2.72	2.77	3.78	3.96	6.14

Thank you for allowing us to quote your design. We look forward to receiving your order.

Sincerely,
Jessica Cagburn

To order, fill in the below Order Form and return to us for prompt attention.

Order Form

(Send Entire Form – Do NOT Detach)

PLEASE NOTE: WE REQUIRE A PHYSICAL PURCHASE ORDER TO PROVIDE NET 30 DAY TERMS, OR GIVE YOUR ACCOUNT REP A CALL TO PAY WITH YOUR CREDIT CARD.

This is our order for: pieces @ \$ each for production time

Purchase Order #	Date Needed	Event Date
<input type="text"/>	<input type="text"/>	<input type="text"/>

Bill To	<input type="text"/>	Ship To	<input type="text"/>
Address	<input type="text"/>	Address	<input type="text"/>
City/State/Zip	<input type="text"/>	City/State/Zip	<input type="text"/>
Billing Email:	<input type="text"/>	*if you would like to receive a mailed invoice – check here <input type="checkbox"/>	

Authorized Name: **Authorized Signature:**

Your signature authorizes The Emblem Authority to choose the closest match possible to your artwork/design, unless you supply us with an actual sample, Pantone color numbers, or thread colors.

**Rescue Fire Protection District
Actuarial Study of
Retiree Health Liabilities Under GASB 74/75
Roll-forward Valuation
Valuation Date: June 30, 2021
Measurement Date: June 30, 2022
For Fiscal Year-End: June 30, 2023**

*Prepared by:
Total Compensation Systems, Inc.*

Date: December 11, 2023

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**Rescue Fire Protection District
Actuarial Study of Retiree Health Liabilities**

PART I: EXECUTIVE SUMMARY

A. Introduction

This report was produced by Total Compensation Systems, Inc. for Rescue Fire Protection District to determine the liabilities associated with its current retiree health program as of a June 30, 2022 measurement date and to provide the necessary information to determine accounting entries for the fiscal year ending June 30, 2023. This report may not be suitable for other purposes such as determining employer contributions or assessing the potential impact of changes in plan design.

Different users of this report will likely be interested in different sections of information contained within. We anticipate that the following portions may be of most interest depending on the reader:

- A high level comparison of key results from the current year to the prior year is shown on this page.
- The values we anticipate will be disclosed in the June 30, 2023 year-end financials are shown on pages 2 and 3.
- Additional accounting information is shown on page 12 and Appendices C and D.
- Description and details of measured valuation liabilities can be found beginning on page 10.
- Guidance regarding the next actuarial valuation for the June 30, 2023 measurement date is provided on page 13.

B. Key Results

Rescue Fire Protection District uses an Actuarial Measurement Date that is 12 months prior to its Fiscal Year-End. This means that these actuarial results measured as of June 30, 2022 will be used on a look back basis for the June 30, 2023 Fiscal Year-End.

Key Results	Current Year <i>June 30, 2022 Measurement Date for June 30, 2023 Fiscal Year-End</i>	Prior Year <i>June 30, 2021 Measurement Date for June 30, 2022 Fiscal Year-End</i>
Total OPEB Liability (TOL)	\$2,395,397	\$2,904,100
Fiduciary Net Position (FNP)	\$0	\$0
Net OPEB Liability (NOL)	\$2,395,397	\$2,904,100
Service Cost (<i>for year following</i>)	\$26,057	\$35,934
Estimated Pay-as-you-go Cost (<i>for year following</i>)	\$136,323	\$131,914
GASB 75 OPEB Expense (<i>for year ending</i>)	\$138,664	\$381,158

Refer to results section beginning on page 10 or the glossary on page 26 for descriptions of the above items.

Key Assumptions	Current Year <i>June 30, 2022 Measurement Date for June 30, 2023 Fiscal Year-End</i>	Prior Year <i>June 30, 2021 Measurement Date for June 30, 2022 Fiscal Year-End</i>
Valuation Interest Rate	3.54%	2.16%
Expected Rate of Return on Assets	N/A	N/A
Long-Term Medical Trend Rate	4.00%	4.00%
Projected Payroll Growth	2.75%	2.75%

Total Compensation Systems, Inc.

Portion of Key Measurements Due to Implicit Rate Subsidy

The implicit rate subsidy represents the difference between retiree premium rates and the underlying cost of retiree coverage. Because medical costs generally increase with age, the direct premium rate for pre-Medicare retirees will typically fall short of the underlying cost of retiree coverage when the premium rates are determined by blending active employees and pre-Medicare retirees. GASB 75 requires the underlying cost to be reflected in most cases, so OPEB actuaries develop age-adjusted costs to estimate the underlying cost of coverage solely for retirees.

Below is a breakdown of key measurements between the portion due to the employer share of retiree premiums and the portion due to the implicit rate subsidy. Although the two pieces are typically treated the same under GASB 75, the distinction can be important for planning purposes because the implicit rate subsidy will not be paid directly in the same way that the employer share of retiree premiums will be paid.

June 30, 2022 Measurement Date	Portion due to Employer Share of Retiree Premium	Portion due to Implicit Rate Subsidy	Total
Total OPEB Liability	\$1,972,944	\$422,453	\$2,395,397
Service Cost (for year following)	\$19,824	\$6,233	\$26,057

The following table shows the “pay as you go” projection of annual payments for the employer share of retiree health costs as well as the projected annual amount of the implicit rate subsidy. Although actual payments are certain to vary from those shown below, these projections can be useful for planning purposes.

Year Beginning July 1	Employer Share of Retiree Premium	Implicit Rate Subsidy	Total Projected Benefit Payments
2021	\$90,087	\$41,827	\$131,914
2022	\$93,045	\$43,278	\$136,323
2023	\$85,757	\$34,517	\$120,274
2024	\$88,435	\$35,689	\$124,124
2025	\$91,127	\$36,885	\$128,012
2026	\$94,090	\$38,264	\$132,354
2027	\$97,151	\$39,727	\$136,878
2028	\$89,655	\$25,365	\$115,020
2029	\$82,051	\$15,278	\$97,329
2030	\$88,655	\$18,543	\$107,198

C. Summary of GASB 75 Accounting Results

1. Changes in Net OPEB Liability

The following table shows the reconciliation of the June 30, 2021 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2022 NOL. A more detailed version of this table can be found on page 12.

	TOL	FNP	NOL
Balance at June 30, 2021 Measurement Date	\$2,904,100	\$0	\$2,904,100
Service Cost	\$35,934	\$0	\$35,934
Interest on TOL / Return on FNP	\$61,692	\$0	\$61,692
Employer Contributions*	\$0	\$132,368	(\$132,368)
Benefit Payments*	(\$132,368)	(\$132,368)	\$0
Administrative Expenses	\$0	\$0	\$0
Experience (Gains)/Losses	\$454	\$0	\$454
Changes in Assumptions	(\$474,415)	\$0	(\$474,415)
Other	\$0	\$0	\$0
Net Change	(\$508,703)	\$0	(\$508,703)
Actual Balance at June 30, 2022 Measurement Date	\$2,395,397	\$0	\$2,395,397

* Includes \$41,827 due to implied rate subsidy.

Total Compensation Systems, Inc.

2. Deferred Inflows and Outflows

Changes in the NOL arising from certain sources are recognized on a deferred basis. The following tables show the balance of each deferral item as of the measurement date and the scheduled future recognition. A reconciliation of these balances can be found on page 12 while the complete deferral history is shown beginning on page 23.

Balances at June 30, 2023 Fiscal Year-End	<i>Deferred Outflows</i>	<i>Deferred Inflows</i>
Differences between expected and actual experience	\$39,667	\$0
Changes in assumptions	\$73,052	(\$298,705)
Differences between projected and actual return on assets	\$0	\$0
Total	\$112,719	(\$298,705)

To be recognized fiscal year ending June 30:	<i>Deferred Outflows</i>	<i>Deferred Inflows</i>
2024	\$112,603	(\$175,710)
2025	\$116	(\$122,995)
2026	\$0	\$0
2027	\$0	\$0
2028	\$0	\$0
Thereafter	\$0	\$0
Total	\$112,719	(\$298,705)

3. OPEB Expense

Under GASB 74 and 75, OPEB expense includes service cost, interest cost, administrative expenses, and change in TOL due to plan changes, adjusted for deferred inflows and outflows. OPEB expense can also be derived as change in net position, adjusted for employer contributions, which can be found on page 12.

To be recognized fiscal year ending June 30, 2023	<i>Expense Component</i>
Service Cost	\$35,934
Interest Cost	\$61,692
Expected Return on Assets	\$0
Administrative Expenses	\$0
Recognition of Experience (Gain)/Loss Deferrals	\$84,587
Recognition of Assumption Change Deferrals	(\$43,549)
Recognition of Investment (Gain)/Loss Deferrals	\$0
Employee Contributions	\$0
Changes in Benefit Terms	\$0
Net OPEB Expense for fiscal year ending June 30, 2023	\$138,664

4. Adjustments

The above OPEB expense includes all deferred inflows and outflows except any contributions after the measurement date. Contributions from July 1, 2022 to June 30, 2023 minus prior contributions after the measurement date of \$132,368 should also be reflected in OPEB expense. June 30, 2023 deferred outflows should include contributions from July 1, 2022 to June 30, 2023.

5. Trend and Interest Rate Sensitivities

The following presents what the Net OPEB Liability would be if it were calculated using a discount rate assumption or a healthcare trend rate assumption one percent higher or lower than the current assumption.

Net OPEB Liability at June 30, 2022 Measurement Date	<i>Discount Rate</i>	<i>Healthcare Trend Rate</i>
1% Decrease in Assumption	\$2,732,323	\$2,086,920
Current Assumption	\$2,395,397	\$2,395,397
1% Increase in Assumption	\$2,160,512	\$2,751,272

Total Compensation Systems, Inc.

D. Description of Retiree Benefits

Following is a description of the current retiree benefit plan:

	<i>Firefighters</i>	<i>Fire Chief</i>
Benefit types provided	Medical only	Medical, dental and vision
Duration of Benefits	Lifetime	Lifetime
Required Service	15 years	Retirement
Minimum Age	Retirement age	55
Dependent Coverage	One only	One only
District Contribution %	100% to active cap	100% of premiums
District Cap	Active Cap	None

E. Summary of Valuation Data

Because this is a roll-forward valuation, this report is based on census data previously provided to us as of June, 2021 for the June 30, 2021 full valuation. Distributions of participants by age and service can be found on page 17. For non-lifetime benefits, the active count below excludes employees for whom it was not possible to receive retiree benefits (e.g. employees who were already older than the maximum age to which benefits are payable or who will not accrue the required service prior to reaching the maximum age).

	Valuation Year	
	<i>June 30, 2021 Valuation Date</i>	<i>June 30, 2022 Measurement Date</i>
Active Employees eligible for future benefits		
Count		2
Average Age		44.0
Average Years of Service		17.0
Retirees currently receiving benefits		
Count		7
Average Age		63.1

We were not provided with information about any terminated, vested employees.

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F. Certification

The actuarial information in this report is intended solely to assist Rescue Fire Protection District in complying with Governmental Accounting Standards Board Accounting Statement 74 and 75 and, unless otherwise stated, fully and fairly discloses actuarial information required for compliance. Nothing in this report should be construed as an accounting opinion, accounting advice or legal advice. TCS recommends that third parties retain their own actuary or other qualified professionals when reviewing this report. TCS's work is prepared solely for the use and benefit of Rescue Fire Protection District. Release of this report may be subject to provisions of the Agreement between Rescue Fire Protection District and TCS. No third party recipient of this report product should rely on the report for any purpose other than accounting compliance. Any other use of this report is unauthorized without first consulting with TCS.

This report is for fiscal year July 1, 2022 to June 30, 2023, using a measurement date of June 30, 2022. The calculations in this report have been made based on our understanding of plan provisions and actual practice at the time we were provided the required information. We relied on information provided by Rescue Fire Protection District. Much or all of this information was unaudited at the time of our evaluation. We reviewed the information provided for reasonableness, but this review should not be viewed as fulfilling any audit requirements. We relied on the following materials to complete this study:

- We used paper reports and digital files containing participant demographic data from the District personnel records.
- We used relevant sections of collective bargaining agreements provided by the District.

All costs, liabilities, and other estimates are based on actuarial assumptions and methods that comply with all applicable Actuarial Standards of Practice (ASOPs). Each assumption is deemed to be reasonable by itself, taking into account plan experience and reasonable future expectations and in combination represent our estimate of anticipated experience of the Plan.

This report contains estimates of the Plan's financial condition and future results only as of a single date. Future results can vary dramatically and the accuracy of estimates contained in this report depends on the actuarial assumptions used. This valuation cannot predict the Plan's future condition nor guarantee its future financial soundness. Actuarial valuations do not affect the ultimate cost of Plan benefits, only the timing of Plan contributions. While the valuation is based on individually reasonable assumptions, other assumption sets may also be reasonable and valuation results based on those assumptions would be different. Determining results using alternative assumptions (except for the alternate discount and trend rates shown in this report) is outside the scope of our engagement.

Future actuarial measurements may differ significantly from those presented in this report due to factors such as, but not limited to, the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the measurement methodology (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. We were not asked to perform analyses to estimate the potential range of such future measurements.

The signing actuary is independent of Rescue Fire Protection District and any plan sponsor. TCS does not intend to benefit from and assumes no duty or liability to other parties who receive this report. TCS is not aware of any relationship that would impair the objectivity of the opinion.

On the basis of the foregoing, I hereby certify that, to the best of my knowledge and belief, this report is complete and has been prepared in accordance with generally accepted actuarial principles and practices and all

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applicable Actuarial Standards of Practice. I meet the Qualifications Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

Respectfully submitted,

Will Kane, FSA, EA, MAAA
Actuary
Total Compensation Systems, Inc.
(805) 496-1700

PART II: LIABILITIES AND COSTS FOR RETIREE BENEFITS

A. Introduction.

We calculated the actuarial present value of projected benefit payments (APVPBP) separately for each participant. We determined eligibility for retiree benefits based on information supplied by Rescue Fire Protection District. We then selected assumptions that, based on plan provisions and our training and experience, represent our best prediction of future plan experience. For each participant, we applied the appropriate assumption factors based on the participant's age, sex, length of service, and employee classification.

The actuarial assumptions used for this study are summarized beginning on page 14.

B. Liability for Retiree Benefits.

For each participant, we projected future premium costs using an assumed trend rate (see Appendix C). We multiplied each future year's benefit payments by the probability that benefits will be paid; i.e. based on the probability that the participant is living, has not terminated employment, has retired and remains eligible. The probability that benefit will be paid in any future year is zero if the participant will not be eligible. The participant will not be eligible if s/he will not have met minimum service, minimum age or, if applicable, maximum age requirements.

The product of each year's benefit payments and the probability the benefit will be paid equals the expected cost for that year. We multiplied the above expected cost figures by the probability that the retiree would elect coverage. A retiree may not elect to be covered if retiree health coverage is available less expensively from another source (e.g. Medicare risk contract) or the retiree is covered under a spouse's plan. Finally, we discounted the expected cost for each year to the measurement date June 30, 2022 at 3.54% interest.

For any *current retirees*, the approach used was similar. The major difference is that the probability of payment for current retirees depends only on mortality and age restrictions (i.e. for retired employees the probability of being retired and of not being terminated are always both 100%).

The value generated from the process described above is called the actuarial present value of projected benefit payments (APVPBP). We added APVPBP for each participant to get the total APVPBP for all participants which is the estimated present value of all future retiree health benefits for all *current* participants. The APVPBP is the amount on June 30, 2022 that, if all actuarial assumptions are exactly right, would be sufficient to expense all promised benefits until the last participant dies or reaches the maximum eligibility age. However, for most actuarial and accounting purposes, the APVPBP is not used directly but is instead apportioned over the lifetime of each participant as described in the following sections.

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C. Actuarial Accrual

Accounting principles provide that the cost of retiree benefits should be “accrued” over employees' working lifetime. For this reason, the Governmental Accounting Standards Board (GASB) issued in June of 2015 Accounting Standards 74 and 75 for retiree health benefits. These standards apply to all public employers that pay any part of the cost of retiree health benefits for current or future retirees (including early retirees), whether they pay directly or indirectly (via an “implicit rate subsidy”).

To actuarially accrue retiree health benefits requires determining the amount to expense each year so that the liability accumulated at retirement is, on average, sufficient (with interest) to cover all retiree health expenditures without the need for additional expenses. There are many different ways to determine the annual accrual amount. The calculation method used is called an “actuarial cost method” and uses the APVPBP to develop expense and liability figures. Furthermore, the APVPBP should be accrued over the working lifetime of employees.

In order to accrue the APVPBP over the working lifetime of employees, actuarial cost methods apportion the APVPBP into two parts: the portions attributable to service rendered prior to the measurement date (the past service liability or Total OPEB Liability (TOL) under GASB 74 and 75) and to service after the measurement date but prior to retirement (the future service liability or present value of future service costs). Of the future service liability, the portion attributable to the single year immediately following the measurement date is known as the normal cost or Service Cost under GASB 74 and 75.

The service cost can be thought of as the value of the benefit earned each year if benefits are accrued during the working lifetime of employees. The actuarial cost method mandated by GASB 75 is the “entry age actuarial cost method”. Under the entry age actuarial cost method, the actuary determines the service cost as the annual amount needing to be expensed from hire until retirement to fully accrue the cost of retiree health benefits. Under GASB 75, the service cost is calculated to be a level percentage of each employee’s projected pay.

D. Actuarial Assumptions

The APVPBP and service cost are determined using several key assumptions:

- The current *cost of retiree health benefits* (often varying by age, Medicare status and/or dependent coverage). The higher the current cost of retiree benefits, the higher the service cost.
- The “*trend*” rate at which retiree health benefits are expected to increase over time. A higher trend rate increases the service cost. A “cap” on District contributions can reduce trend to zero once the cap is reached thereby dramatically reducing service costs.
- *Mortality rates* varying by age and sex (and sometimes retirement or disability status). If employees die prior to retirement, past contributions are available to fund benefits for employees who live to retirement. After retirement, death results in benefit termination or reduction. Although higher mortality rates reduce service costs, the mortality assumption is not likely to vary from employer to employer.
- *Employment termination rates* have the same effect as mortality inasmuch as higher termination rates reduce service costs. Employment termination can vary considerably between public agencies.
- The *service requirement* reflects years of service required to earn full or partial retiree benefits. While a longer service requirement reduces costs, cost reductions are not usually substantial unless the service period exceeds 20 years of service.

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- **Retirement rates** determine what proportion of employees retire at each age (assuming employees reach the requisite length of service). Retirement rates often vary by employee classification and implicitly reflect the minimum retirement age required for eligibility. Retirement rates also depend on the amount of pension benefits available. Higher retirement rates increase service costs but, except for differences in minimum retirement age, retirement rates tend to be consistent between public agencies for each employee type.
- **Participation rates** indicate what proportion of retirees are expected to elect retiree health benefits if a significant retiree contribution is required. Higher participation rates increase costs.
- The **discount rate** estimates investment earnings for assets earmarked to cover retiree health benefit liabilities. The discount rate depends on the nature of underlying assets for funded plans. The rate used for a funded plan is the **real** rate of return expected for plan assets plus the long term inflation assumption. For an unfunded plan, the discount rate is based on an index of 20 year General Obligation municipal bonds rated AA or higher. For partially funded plans, the discount rate is a blend of the funded and unfunded rates.

E. Total OPEB Liability

The assumptions listed above are not exhaustive, but are the most common assumptions used in actuarial cost calculations. If all actuarial assumptions are exactly met and an employer expensed the service cost every year for all past and current employees and retirees, a sizeable liability would have accumulated (after adding interest and subtracting retiree benefit costs). The liability that would have accumulated is called the Total OPEB Liability (TOL). The excess of TOL over the value of plan assets is called the Net OPEB Liability (NOL). Under GASB 74 and 75, in order for assets to count toward offsetting the TOL, the assets have to be held in an irrevocable trust that is safe from creditors and can only be used to provide OPEB benefits to eligible participants.

Changes in the TOL can arise in several ways - e.g., as a result of plan changes or changes in actuarial assumptions. Change in the TOL can also arise from actuarial gains and losses. Actuarial gains and losses result from differences between actuarial assumptions and actual plan experience. GASB 75 allows certain changes in the TOL to be deferred (i.e. deferred inflows and outflows of resources).

Under GASB 74 and 75, a portion of actuarial gains and losses can be deferred as follows:

- Investment gains and losses are deferred five years.
- Experience gains and losses are deferred over the Expected Average Remaining Service Lives (EARSL) of plan participants. In calculating the EARSL, terminated employees (primarily retirees) are considered to have a working lifetime of zero. This often makes the EARSL quite short.
- Liability changes resulting from changes in economic and demographic assumptions are also deferred based on the EARSL.
- Liability changes resulting from plan changes, for example, cannot be deferred.

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F. Valuation Results

This section details the measured values of the concepts described on the previous pages. Because this is a roll-forward valuation, the results shown in this section do not match the overall results as of the measurement date.

1. Actuarial Present Value of Projected Benefit Payments (APVPBP)

Actuarial Present Value of Projected Benefit Payments as of June 30, 2021 Valuation Date

	<u>Total</u>
Active: Pre-65 Benefit	\$508,773
Post-65 Benefit	\$289,754
Subtotal	<u>\$798,527</u>
Retiree: Pre-65 Benefit	\$837,753
Post-65 Benefit	\$1,101,517
Subtotal	<u>\$1,939,270</u>
Grand Total	<u>\$2,737,797</u>
Subtotal Pre-65 Benefit	\$1,346,526
Subtotal Post-65 Benefit	<u>\$1,391,271</u>

2. Service Cost

The service cost represents the value of the benefit earned during a single year of employment. It is the APVPBP spread over the expected working lifetime of the employee and divided into annual segments. We applied an "entry age" actuarial cost method to determine funding rates for active employees. The table below summarizes the calculated service cost.

Service Cost Valuation Year Beginning July 1, 2021

	<u>Total</u>
# of Eligible Employees	2
First Year Service Cost	
Pre-65 Benefit	\$16,158
Post-65 Benefit	\$9,202
Total	<u>\$25,360</u>

Accruing retiree health benefit costs using service costs levels out the cost of retiree health benefits over time and more fairly reflects the value of benefits "earned" each year by employees. While the service cost for each employee is targeted to remain level as a percentage of covered payroll, the service cost as a dollar amount would increase each year based on covered payroll. Additionally, the overall service cost may grow or shrink based on changes in the demographic makeup of the employees from year to year.

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3. Total OPEB Liability and Net OPEB Liability

If actuarial assumptions are borne out by experience, the District will fully accrue retiree benefits by expensing an amount each year that equals the service cost. If no accruals had taken place in the past, there would be a shortfall of many years' accruals, accumulated interest and forfeitures for terminated or deceased employees. This shortfall is called the Total OPEB Liability. We calculated the Total OPEB Liability (TOL) as the APVPBP minus the present value of future service costs. To the extent that benefits are funded through a GASB 74 qualifying trust, the trust's Fiduciary Net Position (FNP) is subtracted to get the NOL. The FNP is the value of assets adjusted for any applicable payables and receivables as shown in the table on page 15.

Total OPEB Liability and Net OPEB Liability as of June 30, 2021 Valuation Date

	<i>Total</i>
Active: Pre-65 Benefit	\$319,200
Active: Post-65 Benefit	\$181,789
Subtotal	\$500,989
Retiree: Pre-65 Benefit	\$837,753
Retiree: Post-65 Benefit	\$1,101,517
Subtotal	\$1,939,270
Subtotal: Pre-65 Benefit	\$1,156,953
Subtotal: Post-65 Benefit	\$1,283,306
Total OPEB Liability (TOL)	\$2,440,259
Fiduciary Net Position as of June 30, 2021	\$0
Net OPEB Liability (NOL)	\$2,440,259

4. "Pay As You Go" Projection of Retiree Benefit Payments

We used the actuarial assumptions shown in Appendix C to project the District's ten year retiree benefit outlay, including any implicit rate subsidy. Because these cost estimates reflect average assumptions applied to a relatively small number of participants, estimates for individual years are **certain** to be *inaccurate*. However, these estimates show the size of cash outflow.

The following table shows a projection of annual amounts needed to pay the District's share of retiree health costs, including any implicit rate subsidy.

<i>Year Beginning</i>	
<i>July 1</i>	<i>Total</i>
2021	\$131,914
2022	\$136,323
2023	\$120,274
2024	\$124,124
2025	\$128,012
2026	\$132,354
2027	\$136,878
2028	\$115,020
2029	\$97,329
2030	\$107,198

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G. Additional Reconciliation of GASB 75 Results

The following table shows the reconciliation of the June 30, 2021 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2022 NOL. For some plans, it will provide additional detail and transparency beyond that shown in the table on Page 2.

	<i>TOL</i>	<i>FNP</i>	<i>NOL</i>
Balance at June 30, 2021	\$2,904,100	\$0	\$2,904,100
Service Cost	\$35,934	\$0	\$35,934
Interest on Total OPEB Liability	\$61,692	\$0	\$61,692
Expected Investment Income	\$0	\$0	\$0
Administrative Expenses	\$0	\$0	\$0
Employee Contributions	\$0	\$0	\$0
Employer Contributions to Trust	\$0	\$0	\$0
Employer Contributions as Benefit Payments***	\$0	\$132,368	(\$132,368)
Actual Benefit Payments from Trust	\$0	\$0	\$0
Actual Benefit Payments from Employer***	(\$132,368)	(\$132,368)	\$0
Expected Minus Actual Benefit Payments**	\$454	\$0	\$454
Expected Balance at June 30, 2022	\$2,869,812	\$0	\$2,869,812
Experience (Gains)/Losses	\$0	\$0	\$0
Changes in Assumptions	(\$474,415)	\$0	(\$474,415)
Changes in Benefit Terms	\$0	\$0	\$0
Investment Gains/(Losses)	\$0	\$0	\$0
Other	\$0	\$0	\$0
Net Change during 2022	(\$508,703)	\$0	(\$508,703)
Actual Balance at June 30, 2022*	\$2,395,397	\$0	\$2,395,397

* May include a slight rounding error.

** Deferrable as an Experience Gain or Loss.

*** Includes \$41,827 due to implied rate subsidy.

Changes in the NOL arising from certain sources are recognized on a deferred basis. The deferral history for Rescue Fire Protection District is shown beginning on page 23. The following table summarizes the beginning and ending balances for each deferral item. The current year expense reflects the change in deferral balances for the measurement year.

Deferred Inflow/Outflow Balances Fiscal Year Ending June 30, 2023

	<i>Beginning Balance</i>	<i>Change Due to New Deferrals</i>	<i>Change Due to Recognition</i>	<i>Ending Balance</i>
Experience (Gains)/Losses	\$123,800	\$454	(\$84,587)	\$39,667
Assumption Changes	\$205,213	(\$474,415)	\$43,549	(\$225,653)
Investment (Gains)/Losses	\$0	\$0	\$0	\$0
Deferred Balances	\$329,013	(\$473,961)	(\$41,038)	(\$185,986)

The following table shows the reconciliation of Net Position (NOL less the balance of any deferred inflows or outflows). When adjusted for contributions, the change in Net Position is equal to the OPEB expense shown previously on page 3.

Preliminary OPEB Expense Fiscal Year Ending June 30, 2023

	<i>Beginning Net Position</i>	<i>Ending Net Position</i>	<i>Change</i>
Net OPEB Liability (NOL)	\$2,904,100	\$2,395,397	(\$508,703)
Deferred Balances	\$329,013	(\$185,986)	(\$514,999)
Net Position	\$2,575,087	\$2,581,383	\$6,296
Adjust Out Employer Contributions			\$132,368
OPEB Expense			\$138,664

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H. Procedures for Future Valuations

GASB 74/75 require annual measurements of liability with a full actuarial valuation required every two years. This means that for the measurement date one year following a full actuarial valuation, a streamlined “roll-forward” valuation may be performed in place of a full valuation. The following outlines the key differences between full and roll-forward valuations.

	Full Actuarial Valuation	Roll-Forward Valuation
Collect New Census Data	Yes	No
Reflect Updates to Plan Design	Yes	No
Update Actuarial Assumptions	Yes	Typically Not
Update Valuation Interest Rate	Yes	Yes
Actual Assets as of Measurement Date	Yes	Yes
Timing	4-6 weeks after information is received	1-2 weeks after information is received
Fees	Full	Reduced
Information Needed from Employer	Moderate	Minimal
Required Frequency	At least every two years	Each year, unless a full valuation is performed

The majority of employers use an alternating cycle of a full valuation one year followed by a roll-forward valuation the next year. However, a full valuation may be required or preferred under certain circumstances. Following are examples of actions that could cause the employer to consider a full valuation instead of a roll-forward valuation.

- The employer adds or terminates a group of participants that constitutes a significant part of the covered group.
- The employer considers or implements changes to retiree benefit provisions or eligibility requirements.
- The employer considers or puts in place an early retirement incentive program.
- The employer desires the measured liability to incorporate more recent census data or assumptions.

We anticipate that the next valuation we perform for Rescue Fire Protection District will be a full valuation with a measurement date of June 30, 2023 which will be used for the fiscal year ending June 30, 2024.

PART III: ACTUARIAL ASSUMPTIONS AND METHODS

Following is a summary of actuarial assumptions and methods used in this study. The District should carefully review these assumptions and methods to make sure they reflect the District's assessment of its underlying experience. It is important for Rescue Fire Protection District to understand that the appropriateness of all selected actuarial assumptions and methods are Rescue Fire Protection District's responsibility. Unless otherwise disclosed in this report, TCS believes that all methods and assumptions are within a reasonable range based on the provisions of GASB 74 and 75, applicable actuarial standards of practice, Rescue Fire Protection District's actual historical experience, and TCS's judgment based on experience and training.

A. ACTUARIAL METHODS AND ASSUMPTIONS:

ACTUARIAL COST METHOD: GASB 74 and 75 require use of the entry age actuarial cost method.

Entry age is based on the age at hire for eligible employees. The attribution period is determined as the difference between the expected retirement age and the age at hire. The APVPBP and present value of future service costs are determined on a participant by participant basis and then aggregated.

SUBSTANTIVE PLAN: As required under GASB 74 and 75, we based the valuation on the substantive plan. The formulation of the substantive plan was based on a review of written plan documents as well as historical information provided by Rescue Fire Protection District regarding practices with respect to employer and employee contributions and other relevant factors.

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B. ECONOMIC ASSUMPTIONS:

Economic assumptions are set under the guidance of Actuarial Standard of Practice 27 (ASOP 27). Among other things, ASOP 27 provides that economic assumptions should reflect a consistent underlying rate of general inflation. For that reason, we show our assumed long-term inflation rate below.

INFLATION: We assumed 2.50% per year used for pension purposes. Actuarial standards require using the same rate for OPEB that is used for pension.

INVESTMENT RETURN / DISCOUNT RATE: We assumed 3.54% per year net of expenses. This is based on the Bond Buyer 20 Bond Index.

TREND: We assumed 4.00% per year. Our long-term trend assumption is based on the conclusion that, while medical trend will continue to be cyclical, the average increase over time cannot continue to outstrip general inflation by a wide margin. Trend increases in excess of general inflation result in dramatic increases in unemployment, the number of uninsured and the number of underinsured. These effects are nearing a tipping point which will inevitably result in fundamental changes in health care finance and/or delivery which will bring increases in health care costs more closely in line with general inflation. We do not believe it is reasonable to project historical trend vs. inflation differences several decades into the future.

PAYROLL INCREASE: We assumed 2.75% per year. Since benefits do not depend on salary (as they do for pensions), this assumption is only used to determine the accrual pattern of the Actuarial Present Value of Projected Benefit Payments.

FIDUCIARY NET POSITION (FNP): The following table shows the beginning and ending FNP numbers that were provided by Rescue Fire Protection District.

Fiduciary Net Position as of June 30, 2022

	<i><u>06/30/2021</u></i>	<i><u>06/30/2022</u></i>
Cash and Equivalents	\$0	\$0
Contributions Receivable	\$0	\$0
Total Investments	\$0	\$0
Capital Assets	\$0	\$0
Total Assets	\$0	\$0
Benefits Payable	\$0	\$0
Fiduciary Net Position	\$0	\$0

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C. NON-ECONOMIC ASSUMPTIONS:

Economic assumptions are set under the guidance of Actuarial Standard of Practice 35 (ASOP 35). See Appendix C, Paragraph 52 for more information.

MORTALITY

<i>Participant Type</i>	<i>Mortality Tables</i>
Firefighters	2017 CalPERS Mortality for Safety Employees

RETIREMENT RATES

<i>Employee Type</i>	<i>Retirement Rate Tables</i>
Firefighters	2017 CalPERS 3.0% @55 Rates for Fire Employees

COSTS FOR RETIREE COVERAGE

Retiree liabilities are based on actual retiree premium plus an implicit rate subsidy of 60.1% of non-Medicare medical premium. Liabilities for active participants are based on the first year costs shown below, which include the implicit rate subsidy. Subsequent years' costs are based on first year costs adjusted for trend and limited by any District contribution caps.

<i>Participant Type</i>	<i>Future Retirees Pre-65</i>	<i>Future Retirees Post-65</i>
Fire Fighters	Employer portion of premium: \$18,474 Implied rate subsidy: \$11,103	\$6,327

PARTICIPATION RATES

<i>Employee Type</i>	<i><65 Non-Medicare Participation %</i>	<i>65+ Medicare Participation %</i>
Firefighters	100%	100%

TURNOVER

<i>Employee Type</i>	<i>Turnover Rate Tables</i>
Firefighters	2017 CalPERS Turnover for Fire Employees

SPOUSE PREVALENCE

To the extent not provided and when needed to calculate benefit liabilities, 80% of retirees assumed to be married at retirement. After retirement, the percentage married is adjusted to reflect mortality.

SPOUSE AGES

To the extent spouse dates of birth are not provided and when needed to calculate benefit liabilities, female spouse assumed to be three years younger than male.

AGING FACTORS

We used aging factors from "Health Care Costs - From Birth to Death" prepared by Dale Yamamoto and published in 2013 by the Society of Actuaries as part of the Health Care Cost Institute's Independent Report Series - Report 2013-1.

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PART IV: APPENDICES

APPENDIX A: DEMOGRAPHIC DATA BY AGE

ELIGIBLE ACTIVE EMPLOYEES BY AGE AND SERVICE

	<i>Total</i>	<i>Under 5 Years of Service</i>	<i>5 – 9 Years of Service</i>	<i>10 – 14 Years of Service</i>	<i>15 – 19 Years of Service</i>	<i>20 – 24 Years of Service</i>	<i>25 – 29 Years of Service</i>	<i>30 – 34 Years of Service</i>	<i>Over 34 Years of Service</i>
Under 25	0								
25 – 29	0								
30 – 34	0								
35 – 39	0								
40 – 44	2				2				
45 – 49	0								
50 – 54	0								
55 – 59	0								
60 – 64	0								
65 and older	0								
Total	2	0	0	0	2	0	0	0	0

ELIGIBLE RETIREES BY AGE AND EMPLOYEE CLASS

<i>Age</i>	<i>Total</i>
Under 50	0
50 – 54	1
55 – 59	2
60 – 64	1
65 – 69	1
70 – 74	2
75 – 79	0
80 – 84	0
85 – 89	0
90 and older	0
Total	7

APPENDIX B: ADMINISTRATIVE BEST PRACTICES

It is outside the scope of this report to make specific recommendations of actions Rescue Fire Protection District should take to manage the liability created by the current retiree health program. The following items are intended only to allow the District to get more information from this and future studies. Because we have not conducted a comprehensive administrative audit of Rescue Fire Protection District's practices, it is possible that Rescue Fire Protection District is already complying with some or all of these suggestions.

- We suggest that Rescue Fire Protection District maintain an inventory of all benefits and services provided to retirees – whether contractually or not and whether retiree-paid or not. For each, Rescue Fire Protection District should determine whether the benefit is material and subject to GASB 74 and/or 75.
- Under GASB 75, it is important to isolate the cost of retiree health benefits. Rescue Fire Protection District should have all premiums, claims and expenses for retirees separated from active employee premiums, claims, expenses, etc. To the extent any retiree benefits are made available to retirees over the age of 65 – *even on a retiree-pay-all basis* – all premiums, claims and expenses for post-65 retiree coverage should be segregated from those for pre-65 coverage. Furthermore, Rescue Fire Protection District should arrange for the rates or prices of all retiree benefits to be set on what is expected to be a self-sustaining basis.
- Rescue Fire Protection District should establish a way of designating employees as eligible or ineligible for future OPEB benefits. Ineligible employees can include those in ineligible job classes; those hired after a designated date restricting eligibility; those who, due to their age at hire cannot qualify for District-paid OPEB benefits; employees who exceed the termination age for OPEB benefits, etc.
- Several assumptions were made in estimating costs and liabilities under Rescue Fire Protection District's retiree health program. Further studies may be desired to validate any assumptions where there is any doubt that the assumption is appropriate. (See Part III of this report for a summary of assumptions.) For example, Rescue Fire Protection District should maintain a retiree database that includes – in addition to date of birth, gender and employee classification – retirement date and (if applicable) dependent date of birth, relationship and gender. It will also be helpful for Rescue Fire Protection District to maintain employment termination information – namely, the number of OPEB-eligible employees in each employee class that terminate employment each year for reasons other than death, disability or retirement.

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APPENDIX C: GASB 74/75 ACCOUNTING ENTRIES AND DISCLOSURES

This report does not necessarily include the entire accounting values. As mentioned earlier, there are certain deferred items that are employer-specific. The District should consult with its auditor if there are any questions about what, if any, adjustments may be appropriate.

GASB 74/75 include a large number of items that should be included in the Note Disclosures and Required Supplementary Information (RSI) Schedules. Many of these items are outside the scope of the actuarial valuation. However, following is information to assist the District in complying with GASB 74/75 disclosure requirements:

Paragraph 50: **Information about the OPEB Plan**

Most of the information about the OPEB plan should be supplied by Rescue Fire Protection District. Following is information to help fulfill Paragraph 50 reporting requirements.

50.c: Following is a table of plan participants

	Number of Participants
Inactive Employees Currently Receiving Benefit Payments	7
Inactive Employees Entitled to But Not Yet Receiving Benefit Payments*	0
Participating Active Employees	2
Total Number of participants	9

*We were not provided with information about any terminated, vested employees

Paragraph 51: **Significant Assumptions and Other Inputs**

Shown in Part III.

Paragraph 52: **Information Related to Assumptions and Other Inputs**

The following information is intended to assist Rescue Fire Protection District in complying with the requirements of Paragraph 52.

52.b: Mortality Assumptions Following are the tables the mortality assumptions are based upon. Inasmuch as these tables are based on appropriate populations, and that these tables are used for pension purposes, we believe these tables to be the most appropriate for the valuation.

Mortality Table	2017 CalPERS Mortality for Safety Employees
Disclosure	The mortality assumptions are based on the 2017 CalPERS Mortality for Safety Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis.

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Mortality Table	2017 CalPERS Retiree Mortality for Safety Employees
Disclosure	The mortality assumptions are based on the 2017 CalPERS Retiree Mortality for Safety Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis.

52.c: Experience Studies Following are the tables the retirement and turnover assumptions are based upon. Inasmuch as these tables are based on appropriate populations, and that these tables are used for pension purposes, we believe these tables to be the most appropriate for the valuation.

Retirement Tables

Retirement Table	2017 CalPERS 3.0% @55 Rates for Fire Employees
Disclosure	The retirement assumptions are based on the 2017 CalPERS 3.0% @55 Rates for Fire Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

Turnover Tables

Turnover Table	2017 CalPERS Turnover for Fire Employees
Disclosure	The turnover assumptions are based on the 2017 CalPERS Turnover for Fire Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

For other assumptions, we use actual plan provisions and plan data.

52.d: The alternative measurement method was not used in this valuation.

52.e: NOL using alternative trend assumptions The following table shows the Net OPEB Liability with a healthcare cost trend rate 1% higher and 1% lower than assumed in the valuation.

	Trend 1% Lower	Valuation Trend	Trend 1% Higher
Net OPEB Liability	\$2,086,920	\$2,395,397	\$2,751,272

Paragraph 53:

Discount Rate

The following information is intended to assist Rescue Fire Protection District to comply with Paragraph 53 requirements.

53.a: A discount rate of 3.54% was used in the valuation. The interest rate used in the prior valuation was 2.16%.

53.b: We assumed that all contributions are from the employer.

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53.c: There are no plan assets.

53.d: The interest assumption reflects a municipal bond rate. We used the Bond Buyer 20 Index at June 30, 2022 resulting in a rate of 3.54%.

53.e: Not applicable.

53.f: There are no plan assets.

53.g: The following table shows the Net OPEB liability with a discount rate 1% higher and 1% lower than assumed in the valuation.

	Discount Rate 1% Lower	Valuation Discount Rate	Discount Rate 1% Higher
Net OPEB Liability	\$2,732,323	\$2,395,397	\$2,160,512

Paragraph 55: Changes in the Net OPEB Liability

Please see reconciliation on pages 2 or 12.

Paragraph 56: Additional Net OPEB Liability Information

The following information is intended to assist Rescue Fire Protection District to comply with Paragraph 56 requirements.

56.a: The valuation date is June 30, 2021.

The measurement date is June 30, 2022.

56.b: We are not aware of a special funding arrangement.

56.c: The interest assumption changed from 2.16% to 3.54%.

56.d: There were no changes in benefit terms since the prior measurement date.

56.e: Not applicable

56.f: To be determined by the employer

56.g: To be determined by the employer

56.h: Other than contributions after the measurement, all deferred inflow and outflow balances are shown on page 12 and in Appendix D

56.i: Future recognition of deferred inflows and outflows is shown in Appendix D

Paragraph 57: Required Supplementary Information

57.a: Please see reconciliation on pages 2 or 12. Please see the notes for Paragraph 244 below for more information.

57.b: These items are provided on pages 2 and 12 for the current valuation, except for covered payroll, which should be determined based on appropriate methods.

57.c: We have not been asked to calculate an actuarially determined contribution amount. We assume the District contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 20 years.

57.d: We are not aware that there are any statutorily or contractually established contribution requirements.

Paragraph 58: Actuarially Determined Contributions

We have not been asked to calculate an actuarially determined contribution amount. We assume the District contributes on an ad hoc basis, but in an amount sufficient to fully fund

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the obligation over a period not to exceed 20 years.

Paragraph 244: **Transition Option**

Prior periods were not restated due to the fact that prior valuations were not rerun in accordance with GASB 75. It was determined that the time and expense necessary to rerun prior valuations and to restate prior financial statements was not justified.

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APPENDIX D: DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES

EXPERIENCE GAINS AND LOSSES

**Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of
Experience Gains and Losses
(Measurement Periods)**

Measurement Period	Experience (Gain)/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2021	Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Experience Gains and Losses (Measurement Periods)							
				2022	Amounts to be Recognized in OPEB Expense after 2022	2023	2024	2025	2026	2027	Thereafter
2018-19	\$189,796	3.5	\$162,684	\$27,112	\$0						
2019-20	\$12,768	3.5	\$7,296	\$3,648	\$1,824	\$1,824					
2020-21	\$144,874	2.7	\$53,658	\$53,658	\$37,558	\$37,558					
2021-22	\$454	2.7	\$0	\$169	\$285	\$169	\$116				
Net Increase (Decrease) in OPEB Expense			\$223,638	\$84,587	\$39,667	\$39,551	\$116	\$0	\$0	\$0	\$0

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CHANGES OF ASSUMPTIONS

Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Changes of Assumptions (Measurement Periods)

Measurement Period	Changes of Assumptions	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2021	Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Changes of Assumptions (Measurement Periods)							
				2022	Amounts to be Recognized in OPEB Expense after 2022	2023	2024	2025	2026	2027	Thereafter
2017-18	(\$92,078)	4.9	(\$75,168)	(\$16,910)	\$0						
2018-19	\$77,533	3.5	\$66,459	\$11,074	\$0						
2019-20	\$411,968	3.5	\$235,412	\$117,706	\$58,850	\$58,850					
2020-21	\$54,784	2.7	\$20,291	\$20,291	\$14,202	\$14,202					
2021-22	(\$474,415)	2.7	\$0	(\$175,710)	(\$298,705)	(\$175,710)	(\$122,995)				
Net Increase (Decrease) in OPEB Expense			\$246,994	(\$43,549)	(\$225,653)	(\$102,658)	(\$122,995)	\$0	\$0	\$0	\$0

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INVESTMENT GAINS AND LOSSES

Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Investment Gains and Losses (Measurement Periods)

Measurement Period	Investment (Gain)/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2021	2022	Amounts to be Recognized in OPEB Expense after 2022	2023	2024	2025	2026	2027	Thereafter
2021-22	\$0	0	\$0	\$0	\$0						
Net Increase (Decrease) in OPEB Expense			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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APPENDIX E: GLOSSARY OF RETIREE HEALTH VALUATION TERMS

Note: The following definitions are intended to help a *non-actuary* understand concepts related to retiree health valuations. Therefore, the definitions may not be actuarially accurate.

<u>Actuarial Cost Method:</u>	A mathematical model for allocating OPEB costs by year of service. The only actuarial cost method allowed under GASB 74/75 is the entry age actuarial cost method.
<u>Actuarial Present Value of Projected Benefit Payments:</u>	The projected amount of all OPEB benefits to be paid to current and future retirees discounted back to the valuation or measurement date.
<u>Deferred Inflows/Outflows of Resources:</u>	A portion of certain items that can be deferred to future periods or that weren't reflected in the valuation. The former includes investment gains/losses, actuarial gains/losses, and gains/losses due to changes in actuarial assumptions or methods. The latter includes contributions made to a trust subsequent to the measurement date but before the statement date.
<u>Discount Rate:</u>	Assumed investment return net of all investment expenses. Generally, a higher assumed interest rate leads to lower service costs and total OPEB liability.
<u>Fiduciary Net Position:</u>	Net assets (liability) of a qualifying OPEB "plan" (i.e. qualifying irrevocable trust or equivalent arrangement).
<u>Implicit Rate Subsidy:</u>	The estimated amount by which retiree rates are understated in situations where, for rating purposes, retirees are combined with active employees and the employer is expected, in the long run, to pay the underlying cost of retiree benefits.
<u>Measurement Date:</u>	The date at which assets and liabilities are determined in order to estimate TOL and NOL.
<u>Mortality Rate:</u>	Assumed proportion of people who die each year. Mortality rates always vary by age and often by sex. A mortality table should always be selected that is based on a similar "population" to the one being studied.
<u>Net OPEB Liability (NOL):</u>	The Total OPEB Liability minus the Fiduciary Net Position.
<u>OPEB Benefits:</u>	Other Post Employment Benefits. Generally, medical, dental, prescription drug, life, long-term care or other postemployment benefits that are not pension benefits.
<u>OPEB Expense:</u>	This is the amount employers must recognize as an expense each year. The annual OPEB expense is equal to the Service Cost plus interest on the Total OPEB Liability (TOL) plus change in TOL due to plan changes minus projected investment income; all adjusted to reflect deferred inflows and outflows of resources.
<u>Participation Rate:</u>	The proportion of retirees who elect to receive retiree benefits. A lower participation rate results in lower service cost and a TOL. The participation rate often is related to retiree contributions.

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<u>Pay As You Go Cost:</u>	The projected benefit payments to retirees in a given year as estimated by the actuarial valuation. Actual benefit payments are likely to differ from these estimated amounts. For OPEB plans that do not pre-fund through an irrevocable trust, the Pay As You Go Cost serves as an estimated amount to budget for annual OPEB payments.
<u>Retirement Rate:</u>	The proportion of active employees who retire each year. Retirement rates are usually based on age and/or length of service. (Retirement rates can be used in conjunction with the service requirement to reflect both age and length of service). The more likely employees are to retire early, the higher service costs and actuarial accrued liability will be.
<u>Service Cost:</u>	The annual dollar value of the “earned” portion of retiree health benefits if retiree health benefits are to be fully accrued at retirement.
<u>Service Requirement:</u>	The proportion of retiree benefits payable under the OPEB plan, based on length of service and, sometimes, age. A shorter service requirement increases service costs and TOL.
<u>Total OPEB Liability (TOL):</u>	The amount of the actuarial present value of projected benefit payments attributable to participants’ past service based on the actuarial cost method used.
<u>Trend Rate:</u>	The rate at which the employer’s share of the cost of retiree benefits is expected to increase over time. The trend rate usually varies by type of benefit (e.g. medical, dental, vision, etc.) and may vary over time. A higher trend rate results in higher service costs and TOL.
<u>Turnover Rate:</u>	The rate at which employees cease employment due to reasons other than death, disability or retirement. Turnover rates usually vary based on length of service and may vary by other factors. Higher turnover rates reduce service costs and TOL.
<u>Valuation Date:</u>	The date as of which the OPEB obligation is determined by means of an actuarial valuation. Under GASB 74 and 75, the valuation date does not have to coincide with the statement date, but can’t be more than 30 months prior.