

East Fork Fire Protection District

FY 17-18 Final Budget

May 16, 2017

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BUDGET REVENUE WORKSHEET

REVENUE SOURCE	BUDGET 2016-17	AMENDED 2016-17	4/11/2017 TENTATIVE 2017-18	5/16/2017 FINAL 2017-18	T VS FINAL DIFFERENCE
BEGINNING FUND BALANCE/RESERVES					
301-000 * Opening Fund Balance	953,025	1,343,406	2,013,115	2,013,115	0
301-100 Opening Fund Reserves	1,219,617	1,219,617	110,000	110,000	0
TOTAL OPENING FUND BALANCE/RESERVES	\$2,172,642	\$2,563,023	\$2,123,115	\$2,123,115	0
TAXES					
311-100 Ad Valorem - Current	7,262,083	7,262,083	7,172,721	7,172,721	0
311-120 Ad Valorem - Delinquent	-	-	-	-	0
311-200 Centrally Assessed Prop Tax	-	-	110,000	110,000	0
311-700 Personal Property Current	-	-	270,000	270,000	0
311-800 Personal Property Delinquent	-	-	-	-	0
TOTAL TAXES	\$7,262,083	\$7,262,083	\$7,552,721	\$7,552,721	0
INTERGOVERNMENTAL					
331-010 State Consolidated Tax Distribution	1,752,594	1,752,594	1,762,989	1,773,058	10,069
331-050 PY Grant Rev - Federal	-	42,930	-	-	0
331-282 EMP Grant (EMPG)	57,240	14,310	57,240	57,240	0
331-283 Federal Pass Through Grant	-	9,638	-	-	0
334-802 SERC Grant (LEPC \$4K)	54,000	54,000	54,000	54,000	0
334-803 Grant - Homeland Security (CERT)	18,000	18,000	20,000	21,000	1,000
360-770 Reimbursement - Governmental (GEMT)	200,000	392,973	546,000	546,000	0
360-771 Reimbursement - Off District	-	713,848	-	-	0
TOTAL INTERGOVERNMENTAL	\$2,081,834	\$2,998,293	\$2,440,229	\$2,451,298	11,069
CHARGES FOR SERVICE					
341-509 * Fire Plan Check & Permit Fees	80,000	80,000	100,000	100,000	0
341-645 Admin and Overhead (Emergency Mgmt)	140,000	140,000	187,500	187,500	0
341-802 Program Income (CPR Fees)	2,500	2,500	2,500	2,500	0
342-500 * Ambulance Fees (net of collection loss)	2,100,000	2,100,000	2,225,000	2,250,000	25,000
342-510 Subscription Service Fees	25,000	25,000	30,000	31,000	1,000
342-515 Community Health Medical Billing	-	-	75,000	75,000	0
367-120 Alpine Contract	-	-	-	75,800	75,800
TOTAL CHARGES FOR SERVICE	\$2,347,500	\$2,347,500	\$2,620,000	\$2,721,800	101,800
INTEREST REVENUE					
361-200 Interest on Investment	6,500	6,500	3,600	4,800	1,200
361-211 Investment Earnings-LGIP	-	-	20,000	17,000	(3,000)
TOTAL INTEREST REVENUE	\$6,500	\$6,500	\$23,600	\$21,800	(1,800)
MISCELLANEOUS					
360-800 Miscellaneous	-	-	-	-	0
360-901 * Reimbursements	-	-	47,700	55,200	7,500
362-100 * Rents/Leases (USFS)	5,435	5,435	15,000	15,000	0
367-102 Donations	-	2,000	2,000	2,000	0
367-120 Alpine Contract	71,500	71,500	75,800	-	(75,800)
TOTAL MISCELLANEOUS	\$76,935	\$78,935	\$140,500	\$72,200	(68,300)
OTHER FINANCING SOURCES					
391-100 * Sale of Property	-	-	10,000	10,000	0
392-000 Transfers In	-	-	-	-	0
TOTAL OTHER FINANCING SOURCES	\$0	\$0	\$10,000	\$10,000	0
TOTAL OPERATING REVENUES	\$11,774,852	\$12,693,311	\$12,787,050	\$12,829,819	42,769
TOTAL RESOURCES	\$13,947,494	\$15,256,334	\$14,910,165	\$14,952,934	42,769

	BUDGET 2016-17	AMENDED 2016-17	4/11/2017 TENTATIVE 2017-18	5/16/2017 FINAL 2017-18	T VS FINAL DIFFERENCE
RECONCILIATION					
TOTAL OPERATING REVENUES	\$11,774,852	\$12,693,311	\$12,787,050	\$12,829,819	42,769
TOTAL OPERATING AND CAPITAL EXPENDITURES	\$12,324,379	\$13,633,219	\$13,259,015	\$13,296,661	37,646
DIFFERENCE	(\$549,527)	(\$939,908)	(\$471,965)	(\$466,842)	5,123
TOTAL RESOURCES	\$13,947,494	\$15,256,334	\$14,910,165	\$14,952,934	42,769
TOTAL REQUIREMENTS	\$13,947,494	\$15,256,334	\$14,910,165	\$14,952,934	42,769
DIFFERENCE	\$0	\$0	\$0	\$0	0

NOTES:

301-000 * Opening Fund Balance	Includes anticipated additional GEMT funding, remaining off district revenue, and portion of FY 16-17 contingency amount.	
341-509 * Fire Plan Check & Permit	Estimate based upon historical data and anticipated fee increases.	
342-500 * Ambulance Fees (net)	Estimate based upon current cash collection history and anticipated rate increases.	
360-901 * Reimbursements	Reimbursement from PERS for retiree benefits.	47,700
	Reimbursement for Cobra payments	<u>7,500</u>
		<u>55,200</u>
362-100 * Rents/Leases (USFS)	Based upon USFS leasing the entire facility (Station 15) on an annual bases.	

AD VALOREM REVENUE CALCULATIONS

FY 2017-18

	FD	
	0.3282	
	0.1592	
East Fork Tax Rate (FY 2017-18)	<u>0.4874</u>	
East Fork Tax Rate Available per Department of Taxation	0.7893	
East Fork 2016-17 Assessed Value (03/25/16)	\$ 1,771,154,386	
East Fork 2017-18 Assessed Value (03/27/17)	<u>\$ 1,830,585,077</u>	
Increase in Assessed Value from FY 16-17 to FY 17-18	<u>\$ 59,430,691</u>	
East Fork 2017-18 Allowed Ad Valorem Revenue before abatement @ .4874	\$8,922,271.67	
Projected Ad Valorem Revenue after abatement (Final number to be issued by Finance Department)	\$ 7,262,082.81 FY 16-17	
Amount per Penny's report	\$ 7,552,720.65 FY 17-18	
Difference	<u>\$ 290,637.84</u>	
TOTAL 2017-18 AD VALOREM REVENUE	\$7,552,721	4.00%
Provided by Penny (NV Dept of Tax) Previously by Clerk/Treasurer Department 3/27/17		
Projection for FY 17-18	\$7,262,083 PY 16-17	
Projection for FY 17-18	\$7,443,635	
Actual for FY 17-18	<u>\$7,552,721</u>	
Difference	<u>\$109,086</u>	

Total Assessed Value (Excluding NPM)	Total Preabated Abatement Tax Amount	Net Tax	Redevelopment	Net Tax After Redevelopment	
1,830,585,077	8,923,142 1,006,523	7,916,619	363,898	7,552,721	363,898

BUDGET EXPENSES SUMMARY BY DEPARTMENT

	BUDGET 2016-17	AMENDED 2016-17	4/11/2017 TENTATIVE 2017-18	5/16/2017 FINAL 2017-18	T VS FINAL DIFFERENCE
FUND 650 - EAST FORK GENERAL OPERATIONS					
ADMIN-RESERVE (DEPT. 231)	\$12,155,764	\$13,073,775	\$12,858,998	\$12,971,797	\$112,799
PREVENTION (DEPT. 232)	\$14,000	\$36,356	\$10,300	\$10,250	(\$50)
TRAINING (DEPT. 235)	\$92,000	\$92,000	\$109,500	\$104,500	(\$5,000)
SUPPRESSION (DEPT. 251)	\$1,685,730	\$2,054,203	\$1,931,367	\$1,866,387	(\$64,980)
TOTAL FUND 650 - EAST FORK GENERAL FUND	\$13,947,494	\$15,256,334	\$14,910,165	\$14,952,934	\$42,769
FUND 651 - EMERGENCY FIRE FUND	\$224,022	\$270,710	\$225,710	\$225,710	\$0
FUND 657 - DEBT SERVICE FUND	\$149,286	\$150,572	\$157,554	\$157,554	\$0
TOTAL ALL FUNDS	\$14,320,802	\$15,677,616	\$15,293,429	\$15,336,198	\$42,769

BUDGET EXPENSES SUMMARY BY CATEGORY

	BUDGET 2016-17	AMENDED 2016-17	4/11/2017 TENTATIVE 2017-18	5/16/2017 FINAL 2017-18	T VS FINAL DIFFERENCE
SALARIES & WAGES	\$5,925,666	\$6,862,446	\$6,349,100	\$6,466,000	\$116,900
EMPLOYEE BENEFITS	\$3,561,287	\$3,681,174	\$3,829,442	\$3,852,942	\$23,500
SERVICE & SUPPLIES	\$2,081,611	\$2,295,105	\$2,245,557	\$2,166,877	(\$78,680)
CAPITAL OUTLAY	\$173,000	\$405,973	\$111,000	\$111,000	\$0
BOARD DESIGNATED	\$260,000	\$20,706	\$375,000	\$350,000	(\$25,000)
CAPITAL PROJECTS	\$0	\$0	\$5,000	\$5,000	\$0
CATEGORY SUBTOTAL	\$12,001,564	\$13,265,404	\$12,915,099	\$12,951,819	\$36,720
OTHER (TRANSFERS OUT & CONTINGENCY)	\$322,815	\$367,815	\$343,916	\$344,842	\$926
ENDING FUND BALANCE & RESERVES	\$1,623,115	\$1,623,115	\$1,651,150	\$1,656,273	\$5,123
TOTAL LESS ENDING FUND BALANCE	\$24,325,943	\$26,898,623	\$26,174,114	\$26,248,480	\$74,366
TOTAL FUND 650 - EAST FORK GENERAL FUND	\$13,947,494	\$15,256,334	\$14,910,165	\$14,952,934	\$42,769

FIRE OPERATIONS (Fund 650)
BUDGET

DEPARTMENT		BUDGET	AMENDED	4/11/2017	5/16/2017	
ADMIN. & RESERVES (Dept 231)		2016-17	2016-17	TENTATIVE	FINAL	T VS FINAL
				2017-18	2017-18	DIFFERENCE
Salaries & Wages						
510-000 *	Salaries & Wages	4,838,816	4,954,545	4,983,000	5,039,000	56,000
510-125	Salaries - Other (PDL)	30,887	31,530	32,300	32,700	400
511-167 *	Vacation Payout	-	-	-	12,000	12,000
511-168	Vacation Buyback	-	-	-	12,000	12,000
511-170 *	Overtime	814,753	1,630,664	1,045,000	1,056,500	11,500
511-171	Holiday	169,879	173,412	178,000	180,000	2,000
511-173	Vacation	-	-	-	-	0
511-174	Sick	-	-	-	-	0
511-176	Call Back	46,331	47,295	49,000	49,000	0
511-177	Critical Staffing	25,000	25,000	-	-	0
511-178	Sick Leave Payout	-	-	-	23,000	23,000
511-187	Uniform Allowance	-	-	54,900	54,900	0
511-189	Cell Phone Stipend	-	-	6,900	6,900	0
TOTAL - Salaries and Wages		\$5,925,666	\$6,862,446	\$6,349,100	\$6,466,000	116,900
Employee Benefits						
511-180	Benefits	-	30,000	-	-	-
511-181	Retirement	1,911,535	1,958,485	1,963,000	1,985,000	22,000
511-182	PACT Workers Comp	298,764	306,049	349,000	348,000	(1,000)
511-183 *	Group Insurance	1,017,798	1,047,538	1,189,000	1,193,000	4,000
511-184	Unemployment	29,503	30,001	30,000	30,000	0
511-186	Medicare	85,560	87,005	91,000	93,500	2,500
511-187	Uniform Allowance	53,100	54,450	-	-	0
511-189	Cell Phone Stipend	7,200	7,200	-	-	0
511-190	Pact - Other	10,000	10,000	10,000	10,000	0
511-191	Pact - Fire	110,826	113,445	111,000	107,000	(4,000)
511-195	Oasdi	-	-	-	-	0
511-201	PEBS	37,001	37,001	38,742	38,742	0
511-202	Retiree Benefits	-	-	47,700	47,700	0
TOTAL Employee Benefits		3,561,287	3,681,174	3,829,442	3,852,942	23,500
TOTAL - Salary, Wages & Benefits		\$9,486,953	\$10,543,620	\$10,178,542	\$10,318,942	140,400
Services & Supplies						
520-060	Postage	7,000	7,000	7,000	7,000	0
520-074	Personnel Advertising	1,500	1,500	1,500	1,500	0
520-078	Printing & Binding	10,000	10,000	11,000	11,000	0
520-098	Janitorial Services	-	-	5,000	5,000	0
520-108 *	Maint. Office Equip.	7,125	7,125	7,125	6,625	(500)
520-130 *	Rents & Leases Land/Bldgs	225	225	225	225	0
520-136 *	Rents & Leases Equipment	24,590	24,590	24,590	21,640	(2,950)
520-169	EMRB Assessment	500	500	500	500	0
520-170	Memberships	1,500	1,500	2,500	2,500	0
520-194 *	Cellular Telephone	18,000	18,000	18,000	18,000	0
520-198	Recycling Expense	1,200	1,200	1,200	1,200	0
520-415	PACT Agent Fees	5,000	5,000	5,000	5,000	0
520-425	Collection Commission Expense	12,000	12,000	12,000	12,000	0
521-100 *	Professional Services	85,850	120,650	115,000	105,000	(10,000)
521-105	Board of Directors Comp	-	9,000	18,000	18,000	0
521-140	Physicals	2,500	2,500	-	-	0
521-182 *	Contract Services	-	-	-	4,800	4,800
521-500 *	Admin & Overhead (Cost Allocation)	218,141	218,141	-	-	0
532-028	Uniforms	-	-	500	500	0
532-049	Emergency Operations	-	-	-	-	0
532-058	Subscriptions	250	250	250	250	0
533-800	Office Supplies	10,000	10,000	13,000	13,000	0
533-802 *	Small Equipment	5,000	7,000	-	-	0
533-817	Small Projects	-	-	3,000	3,000	0
550-100	Bank Fees-Credit Card Processing	10,000	10,000	10,000	10,000	0
550-102	Bank Fees-Checking	-	-	15,000	15,000	0
550-218	Member Incentive	42,500	42,500	35,000	35,000	0
565-010	Grant Pass Through	-	9,638	-	-	0
TOTAL Services & Supplies		\$482,881	\$518,519	\$305,390	\$296,740	(8,650)

ADMIN. & RESERVES (Dept 231)		BUDGET	AMENDED	4/11/2017	5/16/2017	T VS FINAL
		2016-17	2016-17	TENTATIVE	FINAL	DIFFERENCE
CAPITAL OUTLAY				2017-18	2017-18	
563-900 *	Board Designated	260,000	20,706	375,000	350,000	(25,000)
564-500	Machinery & Equipment	-	-	-	-	0
564-700	Motor Vehicles	-	-	-	-	0
TOTAL	Capital Outlay	\$260,000	\$20,706	\$375,000	\$350,000	(25,000)
CAPITAL PROJECTS						
562-000 *	Capital Projects	-	-	5,000	5,000	0
563-300	Improvements	-	-	-	-	0
TOTAL	Capital Projects	\$0	\$0	\$5,000	\$5,000	0
OTHER						
618-700 *	Transfers Out	149,286	194,286	157,554	157,554	0
619-000	Contingency	173,529	173,529	186,362	187,288	926
TOTAL	Other	\$322,815	\$367,815	\$343,916	\$344,842	926
ENDING FUND BALANCE & RESERVES						
625-103 *	Appropriated Reserve	110,000	110,000	110,000	110,000	0
699-000 *	Ending Fund Balance	1,513,115	1,513,115	1,541,150	1,546,273	5,123
TOTAL	EFB & RESERVES	\$1,623,115	\$1,623,115	\$1,651,150	\$1,656,273	5,123
DEPARTMENT 231 TOTAL		\$12,155,764	\$13,073,775	\$12,858,998	\$12,971,797	112,799

NOTES:

510-000	Includes Engineer positions (for FY 15-16)					
510-125	PDL for represented employees					
511-168	Vacation Buyback for non-rep employees					
511-170	Overtime for line staff at 19 shifts per line employee.					
511-183	Group Insurance \$ 1,134,000 plus HSA contribution of \$ 55,000.					
511-201	Retiree medical PEBS, 4 retirees					
520-108	Contract maintenance for printers.	7,000	7,000	7,000	6,500	(500)
	Contract maintenance for typewriters	125	125	125	125	0
		\$7,125	\$7,125	\$7,125	\$6,625	(500)
520-130	Annual lease, BLM (Station 12 land)	25	25	25	25	0
	Annual lease, Gardnerville Water Co (portion of land for Station 2)	200	200	200	200	0
		\$225	\$225	\$225	\$225	0
520-136	Postage machine rental	1,515	1,515	1,515	1,515	0
	Xerox copier lease	4,500	4,500	4,500	4,500	0
	Computer lease program:	18,575	18,575	18,575	15,625	(2,950)
	FY 14-15 (23 computers, 19 monitors) (Keep red)	6,658	6,658	6,658	6,658	0
	FY 15-16 (3 additional computers)	667	667	667	667	0
	FY 16-17 (14 tablets)	11,250	11,250	11,250	8,300	(2,950)
		\$24,590	\$24,590	\$24,590	\$21,640	(2,950)
520-170	American Amb Assoc. membership, \$1,020 (see Dept 251 for FY 17-18)					
520-194	Usage fees for computer modems, staff, and apparatus cell phones.	15,000	15,000	15,000	15,000	0
	Wi-Fi fees for ipads in rescues and cptns with training/safety assignment.	3,000	3,000	3,000	3,000	0
		\$18,000	\$18,000	\$18,000	\$18,000	0
520-198	Document shredding lease/contract					
521-100	Allocation to NDF for State Fire Program.	45,000	45,000	-	-	0
	Professional attorney fees for contract negotiation, arbitration, grievances.	15,000	50,000	50,000	40,000	(10,000)
	Insurance broker fees.	22,500	22,500	22,500	22,500	0
	Page, Wolfberg and Worth retainer fees.	2,500	2,500	2,500	2,500	0
	COBRA Software Fee	850	850	-	-	0
	Processing Fee to Purchase Station 12 Land	-	-	3,000	3,000	0
	Annual audit fee (For FY 16-17)	-	-	28,000	28,000	0
	Website Maintenance Contract	-	-	5,000	5,000	0
	GEMT Prep Fee	-	-	3,000	3,000	0
	GIS Services	-	-	1,000	1,000	0
		\$85,850	\$120,850	\$115,000	\$105,000	(10,000)

ADMIN. & RESERVES (Dept 231)		BUDGET 2016-17	AMENDED 2016-17	4/11/2017 TENTATIVE 2017-18	BUDGET 1/0/1900 2017-18	T VS FINAL DIFFERENCE
521-140	Chief, Deputy Chief physicals					
521-162	Contract Services (ADP, Kronos, HSA Fee)	-	-	-	-	0
	Billing credit check services	-	-	-	1,200	1,200
	Office Ally billing clearing house fees	-	-	-	300	300
	HSA Monthly Fee				1,800	1,800
	Kronos Payroll Processing				1,500	1,500
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,800</u>	<u>\$ 4,800</u>
521-500	Admin and Overhead (Cost Allocation) number provided by County Manager's Office.					
	General Services	9	9	-	-	0
	County Administration	26,852	26,852	-	-	0
	GIS/IT Customer Service (see Dept 251 IT Services)	48,990	48,990	-	-	0
	Clerk	5,735	5,735	-	-	0
	Treasurer	20,831	20,831	-	-	0
	Technology Services	60,864	60,864	-	-	0
	Human Resources	13,140	13,140	-	-	0
	Finance	41,720	41,720	-	-	0
		<u>\$218,141</u>	<u>\$218,141</u>	<u>\$0</u>	<u>\$0</u>	<u>0</u>
533-802	ID Card Machine	3,000	5,000	-	-	0
	Rotating Filing Cabinet	2,000	2,000	-	-	0
		<u>\$5,000</u>	<u>\$7,000</u>	<u>\$0</u>	<u>\$0</u>	<u>0</u>
562-000	Capital Projects - HWY 88 Covert Project					
563-900	Funding to fill three positions October 2016. (FY16-17)					
618-700	Transfer out to Debt Service Fund, \$157,554 (Admin Office Debt)					
625-103	Restricted funds for the purchase of apparatus or equipment for the purposes of pumping, transporting, or delivering water for fire suppression purposes only, \$110,000					
699-000	Ending Fund Balance Percentage (Ending Fund Balance/ Operating Expenses)	13.1%	11.8%	12.4%	12.4%	

**FIRE OPERATIONS (Fund 650)
BUDGET**

DEPARTMENT		BUDGET	AMENDED	4/11/2017	5/16/2017	T VS FINAL
FIRE PREVENTION (Dept 232)		2016-17	2016-17	TENTATIVE 2017-18	FINAL 2017-18	DIFFERENCE
SERVICES AND SUPPLIES						
520-160	Support & Care - Cadets	2,500	2,500	300	250	(50)
520-170	Memberships	1,500	1,500	1,500	1,500	0
521-100	Professional Services	-	22,356	-	-	0
532-038	Investigation Supplies	2,000	2,000	2,000	2,000	0
532-046	Public Education Supplies	4,000	4,000	3,000	3,000	0
532-055	Books & Periodicals	1,500	1,500	1,000	1,000	0
532-056	Subscriptions	500	500	500	500	0
533-802	Small Equipment	2,000	2,000	2,000	2,000	0
TOTAL	Services & Supplies	\$14,000	\$36,356	\$10,300	\$10,250	(50)
CAPITAL OUTLAY						
564-500	Machinery & Equipment	-	-	-	-	0
564-700	Motor Vehicles	-	-	-	-	0
TOTAL	Capital Outlay	-	-	-	-	0
DEPARTMENT 232 TOTAL		\$14,000	\$36,356	\$10,300	\$10,250	(50)

FIRE OPERATIONS (Fund 650)
BUDGET

DEPARTMENT		BUDGET 2016-17	AMENDED 2016-17	4/11/2017 TENTATIVE 2017-18	5/16/2017 FINAL 2017-18	T VS FINAL DIFFERENCE
TRAINING (Dept 235)						
	SERVICES & SUPPLIES					
	520-064 Travel	20,000	20,000	20,000	20,000	0
	520-160 Support & Care	1,000	1,000	1,000	1,000	0
	520-200 * Training & Education	56,000	56,000	51,600	46,600	(5,000)
	520-205 * Paramedic Education Reimb	-	-	13,400	13,400	0
	521-100 * Professional Services	6,000	6,000	6,000	6,000	0
	532-108 Training Supplies	6,000	6,000	13,000	13,000	0
	533-802 Small Equipment	3,000	3,000	3,000	3,000	0
	533-817 Small Projects	-	-	1,500	1,500	0
	TOTAL Services & Supplies	\$92,000	\$92,000	\$109,500	\$104,500	(5,000)
	CAPITAL OUTLAY					
	564-500 Machinery & Equipment	-	-	-	-	0
	TOTAL Capital Outlay	\$0	\$0	\$0	\$0	0
	CAPITAL PROJECTS					
	562-000 Capital Projects	-	-	-	-	0
	TOTAL Capital Projects	\$0	\$0	\$0	\$0	0
DEPARTMENT 235 TOTAL		\$92,000	\$92,000	\$109,500	\$104,500	(5,000)

NOTES:

520-064	Travel to conferences, (tuition paid by employee, travel, lodging, per diem paid by Districts)					
520-200	District offered training courses, off-district class tuition	23,600	23,600	23,600	18,600	(5,000)
	ITLS,PALS,ACLS	9,000	9,000	9,000	9,000	0
	ABC ambulance billing and coding conference	5,000	5,000	5,000	5,000	0
	Wildland Urban Interface conference, Inspector cert, Emergency Vehicle Technician Academy	7,500	7,500	7,500	7,500	0
	TCCC Training	1,500	1,500	1,500	1,500	0
	Rope Rescue Training	2,000	2,000	-	-	0
	College Reimbursement	-	-	2,000	2,000	0
	CPA CPE Training	-	-	3,000	3,000	0
		\$48,600	\$48,600	\$51,600	\$46,600	(5,000)
520-205	Paramedic Program Reimbursement (3 @ \$1800, 4 @ \$2,000)	7,400	7,400	13,400	13,400	0
521-100	Contract instructors	3,000	3,000	3,000	3,000	0
	Carson City Training Facility Fee	3,000	3,000	3,000	3,000	0
		\$5,000	\$5,000	\$6,000	\$6,000	0
532-108	Supplies to support district training classes; extrication /vent prop, tower prop, recruit academy, in-service training					

FIRE OPERATIONS (Fund 650)
BUDGET

DEPARTMENT		BUDGET 2016-17	AMENDED 2016-17	4/11/2017 TENTATIVE 2017-18	5/16/2017 FINAL 2017-18	T VS FINAL DIFFERENCE
SUPPRESSION (Dept 251)						
SERVICES AND SUPPLIES						
520-055	Telephone Expense	19,000	19,000	19,000	16,000	(3,000)
520-064	Travel - Off District Response	-	25,000	-	-	0
520-079 *	Insurance	168,000	190,500	172,000	172,000	0
520-081	State Fire Program (WFPP)	-	-	67,500	67,500	0
520-089	Power	60,000	60,000	60,000	55,500	(4,500)
520-090	Water	17,500	17,500	17,500	16,500	(1,000)
520-091	Refuse	14,500	14,500	14,500	17,000	2,500
520-092	Heating	48,000	48,000	48,000	52,000	4,000
520-093	Sewer	15,000	15,000	15,000	15,000	0
520-097 *	B&G Maint	177,000	192,000	173,000	150,000	(23,000)
520-104	SCBA Maintenance	12,000	12,000	12,000	12,000	0
520-107 *	Equipment Maintenance	29,000	29,000	26,500	26,500	0
520-110	Vehicle Maintenance-Parts	65,000	65,000	65,000	65,000	0
520-111	Radio Maintenance	5,000	5,000	5,000	5,000	0
520-118	Vehicle Maintenance - O/S Repairs	95,000	95,000	100,000	100,000	0
520-137	Rents & Leases Vehicles (for Off District)	-	20,000	10,000	10,000	0
520-160	Support & Care	500	500	2,000	2,000	0
520-170 *	Memberships	600	600	1,620	1,620	0
520-187	Internet Expense	600	600	600	600	0
520-193	Cable Service	8,000	8,000	8,000	8,000	0
521-020	Radio User Fees	85,137	85,137	92,801	92,801	0
521-100 *	Professional Services	76,610	76,610	137,105	111,000	(26,105)
521-140 *	Physical Exams	65,000	65,000	67,500	67,500	0
521-162 *	Contract Services	-	-	6,000	4,500	(1,500)
521-240	Dispatch Fees	123,613	123,613	133,931	133,931	0
521-250	Fingerprinting	700	700	700	700	0
532-003	Gas & Oil	140,000	140,000	140,000	130,000	(10,000)
532-028 *	Uniforms	4,900	4,900	4,400	4,400	0
532-031	Medical Supplies	90,000	90,000	110,000	110,000	0
532-034 *	Fire Protection Supplies	65,000	81,000	125,000	125,000	0
532-036	Badges & Insignia	2,000	2,000	2,000	2,000	0
532-055	Books & Periodicals	500	500	500	500	0
533-802 *	Small Equipment	16,300	16,300	20,000	20,000	0
533-806 *	Software	-	37,000	84,210	84,210	0
533-817	Small Projects	-	-	5,000	2,625	(2,375)
540-010 *	Grants	108,270	108,270	74,000	74,000	0
TOTAL	Services & Supplies	\$1,512,730	\$1,648,230	\$1,820,367	\$1,755,387	(64,980)
CAPITAL OUTLAY						
560-010 *	Grants	13,000	13,000	11,000	11,000	0
564-500	Machinery & Equipment	-	57,973	-	-	0
564-700*	Motor Vehicles	160,000	335,000	100,000	100,000	0
TOTAL	Capital Outlay	\$173,000	\$405,973	\$111,000	\$111,000	0
CAPITAL PROJECTS						
562-000	Capital Projects	\$0	\$0	\$0	\$0	0
TOTAL	Capital Projects	\$0	\$0	\$0	\$0	0
DEPARTMENT 251 TOTAL		\$1,685,730	\$2,054,203	\$1,931,367	\$1,866,387	(64,980)

NOTES:

520-055	District	Line item includes EFFPD's portion of the phone maintenance agreement, \$1,956					
520-079	District	Insurance (Property and Liability) Allocation to NDF for State Fire Program. (Separated in FY 17-18)	168,000	168,000	172,000	172,000	0
			-	22,500	-	-	0
			168,000	190,500	172,000	172,000	0
520-097	District	General station maintenance Asphalt crack sealing, all stations	147,000	147,000	148,000	125,000	(23,000)
			30,000	45,000	25,000	25,000	0
			\$177,000	\$192,000	\$173,000	\$150,000	(23,000)

SUPPRESSION (Dept 251)			BUDGET	AMENDED	4/11/2017	5/16/2017	T VS FINAL
			2016-17	2016-17	TENTATIVE	FINAL	DIFFERENCE
					2017-18	2017-18	
520-107	District	Annual ladder testing	5,000	5,000	2,500	2,500	0
		EMSAR (gurney) maintenance	3,000	3,000	3,000	3,000	0
		Annual fire extinguisher maintenance	5,000	5,000	6,000	6,000	0
		Annual hydraulic lift inspection and Genesis diagnostic tool upgrade	2,000	2,000	2,000	2,000	0
		Holmatro equipment maintenance	5,000	5,000	4,000	4,000	0
		AED maintenance	1,000	1,000	1,000	1,000	0
		Fire panel/alarm testing	-	-	2,000	2,000	0
		Miscellaneous small engine repair	8,000	8,000	6,000	6,000	0
			\$29,000	\$29,000	\$26,500	\$26,500	0
520-111	District	Radio maintenance equipment and installations					
520-118	District	General outside repairs to vehicles					
520-170	District	Sierra Front, Northern NV Fire Chiefs, Lake Tahoe Regional Chiefs	600	600	600	600	0
		American Ambulance Association membership	-	-	1,020	1,020	0
			\$600	\$600	\$1,620	\$1,620	0
521-020	District	Radio user fees per County Communications Department					
521-100	District	Telestaff (24 hours of support service)	4,400	4,400	-	-	0
		Telestaff, annual cloud hosting fee & license	15,600	15,600	-	-	0
		Rescue Net billing software maintenance	7,530	7,530	-	-	0
		Fire RMS software maintenance	630	630	-	-	0
		Spillman software maintenance	300	300	-	-	0
		FRMS/CAD Interface software maintenance	1,600	1,600	-	-	0
		EPCR software maintenance	7,200	7,200	-	-	0
		Manager Plus (Vehicle Maintenance) software maintenance	600	600	-	-	0
		EMS Supplies Inventory System software maintenance	3,000	3,000	-	-	0
		Billing credit check services	1,200	1,200	-	-	0
		Fire panel/alarm testing	2,000	2,000	-	-	0
		Website Maintenance Contract	5,000	5,000	-	-	0
		Office Ally billing clearing house fees (to contract services)	300	300	-	-	0
		Aramark shop linens service	6,500	6,500	-	-	0
		Accounting Software	13,250	13,250	-	-	0
		IT Services	-	-	137,105	111,000	(26,105)
		Miscellaneous	7,500	7,500	-	-	0
			\$76,610	\$76,610	\$137,105	\$111,000	(26,105)
521-140	District	Physicals for line staff and volunteers	65,000	65,000	65,000	65,000	0
		Physicals for Chief and Deputy Chiefs	-	-	2,500	2,500	0
			\$65,000	\$65,000	\$67,500	\$67,500	0
521-162	District	Billing credit check services	-	-	1,200	-	(1,200)
		Aramark shop linens service	-	-	4,500	4,500	0
		Office Ally billing clearing house fees	-	-	300	-	(300)
			-	-	6,000	4,500	(1,500)
532-028	District	T-shirts and hats for VFD Stations	2,000	2,000	2,000	2,000	0
		Shirts for front office staff (see Dept 231)	500	500	-	-	0
		Uniforms vouchers for new employees	2,400	2,400	2,400	2,400	0
			\$4,900	\$4,900	\$4,400	\$4,400	0
532-034	District	Miscellaneous supplies	20,000	20,000	20,000	20,000	0
		PPE Equipment	45,000	61,000	105,000	105,000	0
			\$65,000	\$81,000	\$125,000	\$125,000	0
533-802	District	Miscellaneous small equipment	10,000	10,000	20,000	20,000	0
		Vehicle Stabilization Struts	4,300	4,300	-	-	0
		Rope Rescue equipment	2,000	2,000	-	-	0
			\$16,300	\$16,300	\$20,000	\$20,000	0

SUPPRESSION (Dept 251)			BUDGET 2016-17	AMENDED 2016-17	4/11/2017 TENTATIVE 2017-18	5/16/2017 FINAL 2017-18	T VS FINAL DIFFERENCE
533-806	District	Rescue Net billing software maintenance	-	-	7,530	7,530	0
		Fire RMS software maintenance	-	-	630	630	0
		Spillman software maintenance	-	-	300	300	0
		FRMS/CAD Interface software maintenance	-	-	1,600	1,600	0
		EPCR software maintenance	-	-	7,200	7,200	0
		Manager Plus (Vehicle Maintenance) software maintenance	-	-	600	600	0
		EMS Supplies Inventory System software maintenance	-	-	3,000	3,000	0
		Telestaff (24 hours of support service)	-	-	4,400	4,400	0
		Telestaff, annual cloud hosting fee & license	-	-	15,600	15,600	0
		Kronos Payroll / HR software	-	37,000	23,000	23,000	0
		COBRA Software Fee	-	-	850	850	0
		Intacct - Accounting Software	-	-	12,000	12,000	0
		Miscellaneous software	-	-	7,500	7,500	0
			\$0	\$37,000	\$84,210	\$84,210	0
540-010	District	CERT Grant	18,000	18,000	20,000	20,000	0
		SERC Grant	29,000	29,000	29,000	29,000	0
		United We Stand Grant	25,000	25,000	25,000	25,000	0
		10% Match AFG Grant (Radios)	36,270	36,270	-	-	0
			\$108,270	\$108,270	\$74,000	\$74,000	0
560-010	District	25% Match, PACT Grant for Gurney Lifts (FY16-17 and FY 17-18)					
564-700	District	Purchase new ambulance (FY 16-17) (FY 17-18 Retrofit 3 Type 3 brush engines (30,000 x 3))					

**FIRE EMERGENCY FUND (651)
BUDGET**

EMERGENCY (Dept. 293)	BUDGET 2016-17	AMENDED 2016-17	4/11/2017 TENTATIVE 2017-18	5/16/2017 FINAL 2017-18	T VS FINAL DIFFERENCE
REVENUE					
301-100 Opening Fund Balance Reserves	224,022	225,710	225,710	225,710	0
360-901 Reimbursements	-	-	-	-	0
361-200 Interest	-	-	-	-	0
392-000 Transfer In	-	45,000	-	-	0
Sub Total	\$224,022	\$270,710	\$225,710	\$225,710	0
EXPENDITURES					
521-174 EFFPD Reimbursement	-	-	-	-	0
521-176 BLM Reimbursement	-	-	-	-	0
521-177 USFS Reimbursement	-	-	-	-	0
521-178 NDF Reimbursement	45,000	45,000	22,500	22,500	0
563-900 * Board Designated	179,022	225,710	203,210	203,210	0
625-103 Appropriated Reserve	-	-	-	-	0
Sub Total	\$224,022	\$270,710	\$225,710	\$225,710	0
Difference	-	-	-	-	0
699-000 Ending Fund Balance	179,022	225,710	203,210	203,210	0

NOTES:

563-900 Designated funds for emergency event expenditures.

DEBT SERVICE FUND (657)
BUDGET

DEBT (Dept. 297)	BUDGET 2016-17	AMENDED 2016-17	4/11/2017 TENTATIVE 2017-18	5/16/2017 FINAL 2017-18	T VS FINAL DIFFERENCE
REVENUE					
301-000 Opening Fund Balance	-	1,286	-	-	0
361-200 Interest	-	-	-	-	0
392-000 * Transfers In	149,286	149,286	157,554	157,554	0
Sub Total	\$149,286	\$150,572	\$157,554	\$157,554	0
EXPENDITURES					
550-003 * Bond Principal	126,000	126,000	140,000	140,000	0
550-004 * Bond Interest	22,786	22,786	17,554	17,554	0
550-114 Admin Fees	500	1,786	-	-	0
625-103 Appropriated Reserve	-	-	-	-	0
Sub Total	\$149,286	\$150,572	\$157,554	\$157,554	0
Difference	-	-	-	-	0
699-000 Ending Fund Balance	-	-	-	-	0

NOTES:

392-000 Transfer in from Fund 650

550-003 | Year 7 of 10, Medium Term Bond, EFPD Admin Office
550-004 | at 1694 County Road, \$157,556.80.

Adjustments to the Final Budget

Fund 650 - EFFPD Ops

<u>Expenditures</u>				
<u>Acct #</u>	<u>Amount</u>	<u>Description</u>	<u>Adjustment</u>	
231-510-000	\$ (23,670)	Salaries & Wages	Payroll adjustment for retirement	
231-511-180	\$ (10,652)	Benefits	Payroll adjustment for retirement	
231-563-900	\$ 21,216	Board Designated	Adjustment	
231-619-000	\$ (290)	Contingency	Adjustment	
231-699-000	\$ (1,604)	EFB	Adjustment	
Sub Total	\$ (15,000)			
251-521-100	\$ 25,000	Professional Svcs	Payroll system annual fees	
251-532-003	\$ (2,500)	Fuel	Adjustment	
251-532-034	\$ (5,000)	FPS	Adjustment	
251-533-802	\$ (2,500)	Small Equipment	Adjustment	
Sub Total	\$ 15,000			
Total	\$ -			

Budget Summary

<u>Fund #</u>	<u>Name</u>	<u>Amount</u>
Fund 650	East Fork Operations	\$ 12,750,805
Fund 651	East Fork Emergency	\$ 568,234
Fund 657	East Fork Debt Service	\$ 132,654
		<u>\$ 13,451,693</u>
	Transfers Out	\$ 145,380
	Total Filed with State	<u>\$ 13,597,073</u>

Items to remember or consider for Budget FY 17/18
As of 03-03-17

\$200,000 From Off district Fires May augment to Ending fund balance and can apply to

this year or may get-used up to make up for GEMT not received until FY 17/18

OT Analysis
As of 03-15-17

	FY 15-16
OT	1,458,000.00
OFF DIST OT	486,037.00
Reg OT	971,963.00

As of 3-13-17

	FY 16-17	
OT	1,228,853.31	
OFF DIST OT	493,255.00	
Reg OT	735,598.31	
Divided by	8.5	Months
	86,540.98	Avg OT Per Month (without Off District)
3.5/12 = .29	12.00	Annualized amount in Months
8.5/12 = .71	1,038,491.73	Projected OT for FY 16-17 without Off Distri
	1,531,746.73	Projected OT for FY 16-17 WITH Off Distric