

December 2022 Augmentation

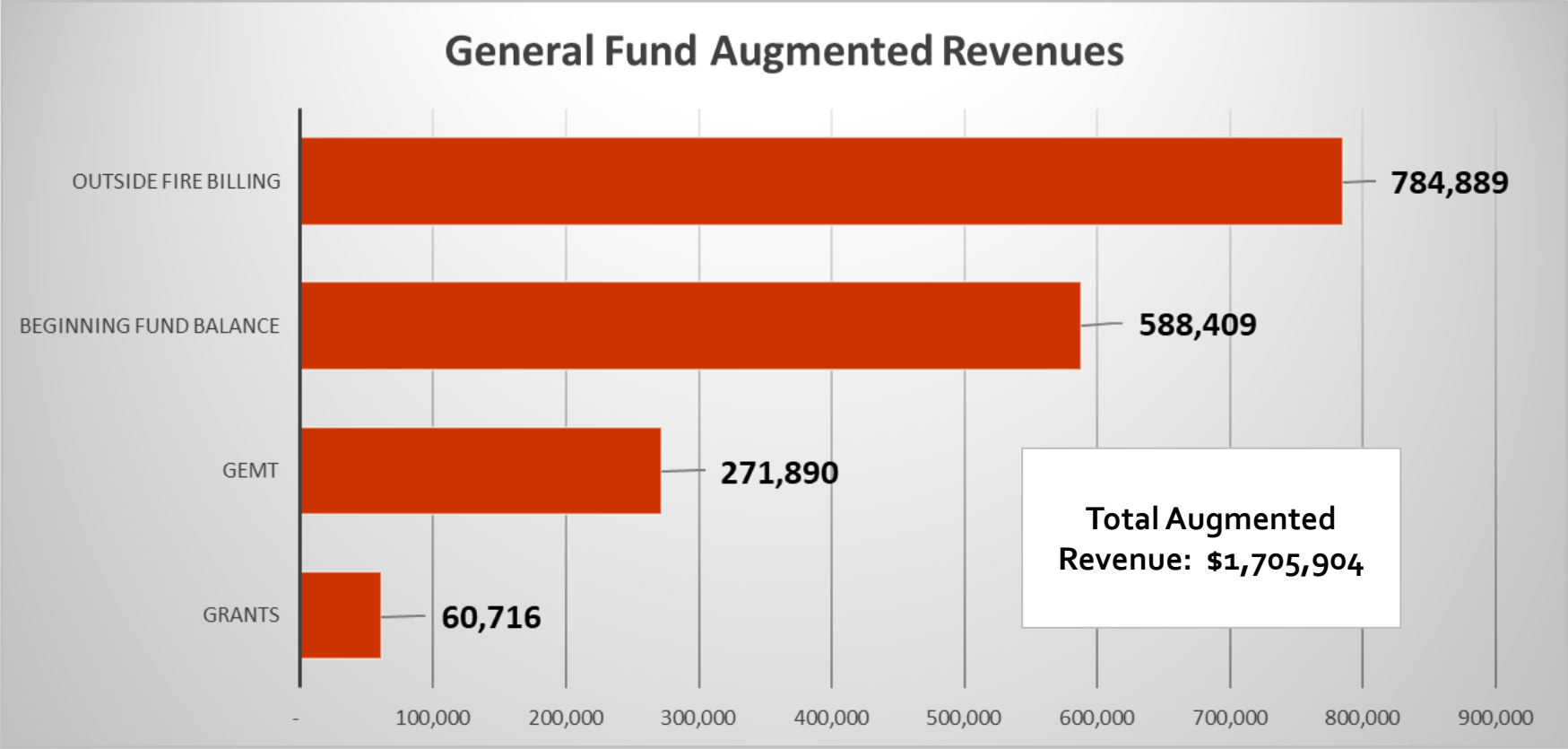
Purpose of Augmentations

- Nevada Revised Statutes (NRS) 354.598005 allows for and provides guidelines for local governments to augment their budgets if anticipated resources actually available during the budget period exceed those estimated.
- Typically, staff brings augmentations before the Board two or three times a year for such things as bringing forward a budget for already approved purchase orders and projects from the prior fiscal year, amending the opening fund balance based on prior year audit results and to augment additional revenue and deferred funds, such as payments for wildland fire responses.
- This is the first augmentation for the 2022-2023 fiscal year. This augmentation is to amend the budget and opening fund balance based on the prior year audit results and to augment additional revenues received and seek approval for reinforcing certain line items and for additional expenditures, usually as a “one time” purchases. This augmentation also transfer funds to the Emergency Fund, increases the ending fund balance, a pays down one year of debt service.

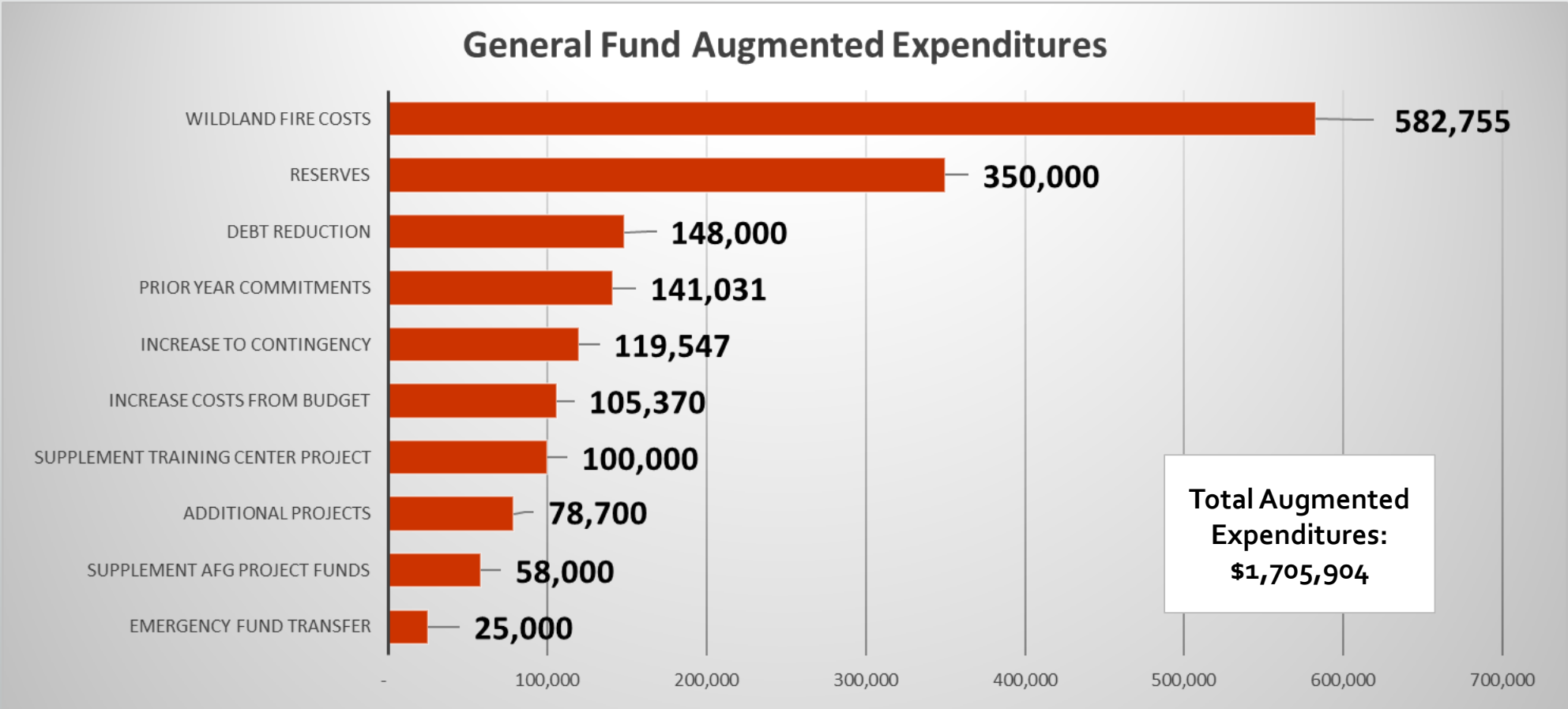
Goals of December 2022 Augment

- Fund the FY23/24 loss of the Emergency Management Contract revenue
- Provide additional funding to supplement AFG Grant for SCBA's
- Start to address increase in PERS contributions rates effective July, 2023
- Pay additional principal payment towards outstanding debt
- Continue to contribute to Emergency Fund
- Address expenditures that have increased in cost since the budget was adopted
- Increase budget for planned Training Center
- Replace Fire Shelters ahead of Fire Season (Safety and Compliance)

General Fund Augmented Revenues



General Fund Augmented Expenditures



Outstanding Debt Reduction

- With Payment of \$148,000 in Principal
 - We reduced our outstanding debt obligation by another 6 months!
 - We are currently schedule to payoff our debt a year and half sooner than originally planned
 - We will save an additional \$8,258.40 in interest
 - With our extra payments, we have saved the district \$27,881.40 in interest in total.

East For Fire Protection District, Nevada						
General Obligation (Limited Tax)						
Medium-Term Bond, Series 2019						
Debt Service Schedule						
Payment	2019 Bond					Remaining
Date	Principal	Extra Principal Payment	Interest ¹	Semi-Annual	Fiscal Year	Balance
07/01/2021			-			1,146,000.00
10/01/2022	138,000		10,657.80	148,657.80		1,008,000.00
04/01/2023	139,000	148,000	9,374.40	296,374.40	445,032.20	721,000.00
10/01/2023	141,000		6,705.30	147,705.30		580,000.00
04/01/2024	143,000		5,394.00	148,394.00	296,099.30	437,000.00
10/01/2024	144,000		4,064.10	148,064.10		293,000.00
04/01/2025	146,000		2,724.90	148,724.90	296,789.00	147,000.00
10/01/2025	147,000		1,367.10	148,367.10		-
04/01/2026			-	-	148,367.10	-
Total	998,000.00	148,000.00	40,287.60	1,186,287.60	1,186,287.60	

¹ Interest rate 1.860%.

Last Payment 4/1/27 → 10/01/25

Emergency Fund Augmentation

- With transfer of \$25,000 from General Fund and Adjusting Beginning Fund Balance the new balance in the Emergency Fund is:

\$326,431



Questions?

RESOLUTION NUMBER 2022R-008

**RESOLUTION AUGMENTING THE 2022-23 FISCAL YEAR BUDGET
FOR THE EAST FORK FIRE PROTECTION DISTRICT**

WHEREAS, there is a need to augment the East Fork Fire Protection District's budget to reflect the results of operations for Fiscal Year 2021-2022, and

WHEREAS, there is a need to augment the East Fork Fire Protection District's General Fund budget to reflect additional unbudgeted revenue received during the first part of Fiscal Year 2022-23, and

WHEREAS, there is a need to augment the East Fork Fire Protection District's General Fund budget to reflect the expenditures relating to personnel costs to assist with wildland fires, costs committed in FY21/22 but completed in FY22/23, actual costs for certain services are higher than initially budgeted and

WHEREAS, there is a desire for the District to prepare for loss of Emergency Management Contract with Douglas County, increase in PERS contribution rates in FY23/24 and additional 1/2 year payment of current outstanding bond issuance.

WHEREAS, there is a desire to fund and replenish East Fork Protecting District's Emergency Fund to ensure emergency needs of East Fork Fire can be met in East Fork Fire Protection District, County of Douglas, State of Nevada, and

WHEREAS, there is a need to revise the following:

GENERAL FUND

Revenue

Opening Fund Balance	\$	588,409
Intergovernmental Revenue	\$	332,606
Charges for Service	\$	784,889

Total \$ 1,705,904

Expenditures

Dept. 231 - Administration		
Salary and Wages	\$	435,956
Employee Benefits	\$	8,400
Services and Supplies	\$	17,500
Dept. 235 - Training		
Services and Supplies	\$	6,788
Dept. 251 - Fire Suppression		
Services and Supplies	\$	360,096
Capital Outlay	\$	131,959
Dept. 263 - Fuels Reduction Program		
Salary and Wages	\$	102,658
Dept. 297 - Debt Service		
Debt Service	\$	148,000
Transfer Out		25,000
Contingency		119,547
Ending Fund Balance	\$	350,000

Total \$ 1,705,904

EMERGENCY FUND

Revenue

Opening Fund Balance	\$	588
Transfers In	\$	25,000
Total	\$	<u>25,588</u>

Expenditures

Dept. 293 - Emergency Operations		
Emergency Operations	\$	25,588
Total	\$	<u>25,588</u>

NOW, THEREFORE, BE IT RESOLVED, that the 2022-23 Fiscal Year budget is herein approved.

ADOPTED, this 20th day of December, 2022

VOTE:

Ayes Directors:

Nays Directors:

Absent Directors:

PRESIDENT

Jacques Etchegoyhen, Board of Directors
East Fork Fire Protection District

ATTEST:

HOLLY MEGEE
Clerk

East Fork Fire Protection District

FY 22-23 Budget

December 20, 2022

Budget Augment

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East Fork Fire
Budget Summary
 FY 2022-23
 Updated 12/21/22

		Transfers/Auguments				
	Adopted Budget	Dec 20, 2022		Amended Budget	Total Change	
FUND 650 - EAST FORK FIRE GENERAL OPERATIONS						
Operating Revenues						
Ad Valorem Taxes	10,937,439	-	-	10,937,439	-	0.0%
Intergovernmental	4,251,660	332,606	-	4,584,266	332,606	7.8%
Charges For Service	5,914,908	784,889	-	6,699,797	784,889	13.3%
Miscellaneous Revenue	26,367	-	-	26,367	-	0.0%
Total Operating Revenues	21,130,374	1,117,495	-	22,247,869	1,117,495	5.3%
Other Financing Sources						
	20,000	-	-	20,000	-	0.0%
Total Revenues/Other Sources	21,150,374	1,117,495	-	22,267,869	1,117,495	5.3%
Opening Fund Balance/Reserves						
	3,895,304	588,409		4,483,713	588,409	15.1%
Total Resources	25,045,678	1,705,904	-	26,751,582	21,874,876	200.0%
Operating Expenditures						
Salaries & Wages	10,800,004	538,614	-	11,338,618	538,614	5.0%
Employee Benefits	7,185,601	8,400	-	7,194,001	8,400	0.1%
Service & Supplies	2,437,809	384,384	-	2,822,193	384,384	15.8%
Total Operating Expenditures	20,423,414	931,398	-	21,354,812	931,398	4.6%
Other						
Debt Service	301,314	148,000	-	449,314	148,000	49.1%
Capital Projects and Outlay	1,461,750	131,959	-	1,593,709	131,959	9.0%
Transfer out to Emergency Fund	-	25,000	-	25,000	25,000	100.0%
Contingency	306,351	119,547	-	425,898	119,547	39.0%
Total Other	2,069,415	424,506	-	2,493,921	424,506	20.5%
Ending Fund Balance/Reserves						
rHRA Reserve	2,502,849	350,000	-	2,852,849	350,000	14.0%
	50,000	-	-	50,000	-	0.0%
Total Requirements	25,045,678	1,705,904	-	26,751,582	1,705,904	6.81%
Contingency %	1.50%			1.99%		
Ending Fund Balance %	12.50%			13.59%		
				-		
FUND 651 - EMERGENCY FUND	300,843	25,588	-	326,431	25,588	8.5%

East Fork Fire
Budget Summary
 FY 2022-23
 Updated 12/21/22

			Transfers/Auguments					
			Adopted Budget	Dec 20, 2022		Amended Budget	Total Change	
TOTAL ALL FUNDS			25,346,521	1,731,492	-	27,078,013	1,731,492	6.8%
Total Expenditures By Department								
	Administration (Dept. 231)		16,994,204	461,856	-	17,456,060	461,856	2.7%
	Prevention (Dept. 232)		28,128	-	-	28,128	-	0.0%
	Training (Dept. 235)		97,200	6,788	-	103,988	6,788	7.0%
	Suppression (Dept. 251)		3,196,576	492,055	-	3,688,631	492,055	15.4%
	NVE Fuels Mgmt. Program		1,569,056	102,658	-	1,671,714	102,658	6.5%
	Emergency (Dept. 293)		300,843	25,588	-	326,431	25,588	8.5%
	Debt Service (Dept. 297)		301,314	148,000	-	449,314	148,000	49.1%

East Fork Fire
Fund 650 - Revenue Detail
 FY 2020-21
 Updated 12/21/22

		Adopted Budget	Transfers/Augments		Amended Budget	Total Change	
			Dec 20, 2022				
TAXES							
311-100	Ad Valorem - Current	10,278,194			10,278,194	-	0.00%
311-120	Ad Valorem - Delinquent				-	-	0.0%
311-200	Centrally Assessed Prop Tax	154,256			154,256	-	0.0%
311-700	Personal Property Current	504,989			504,989	-	0.0%
311-800	Personal Property Delinquent	-			-	-	0.0%
	Total Taxes	10,937,439	-	-	10,937,439	-	0.0%
INTERGOVERNMENTAL							
331-282	Grant - EMPG	56,000	12,000		68,000	12,000	21.4%
332-311	Grant - AFG (Fed)	-			-	-	0.0%
332-313	Grant - SAFER	30,000	12,000		42,000	12,000	40.0%
332-325	Grant - HMEP	-			-	-	0.0%
332-326	Grant - HMPU	-			-	-	0.0%
332-329	Grant - ARPA	476,570	36,716		513,286	36,716	7.7%
332-328	Grant - CARES ACT (Fed)	-			-	-	0.0%
332-803	Grant - CERT - Homeland Security	-			-	-	0.0%
333-205	HHS Stimulus (Fed Rev)	-			-	-	0.0%
333-209	GEMT (Medicaid)(Fed Rev)	900,000	271,890		1,171,890	271,890	30.2%
334-802	Grant - SERC (LEPC \$4K)	29,000			29,000	-	0.0%
334-804	Grant - CERT SHSP	21,000			21,000	-	0.0%
334-804	Grant - MOST	-			-	-	0.0%
334-815	Grant - UWS (NV)	25,000			25,000	-	0.0%
334-817	Grant - AG FRPEP MCE	-			-	-	0.0%
335-001	State Consolidated Tax Distribution	2,417,640			2,417,640	-	0.0%
337-001	Alpine Contract	101,450			101,450	-	0.0%
337-005	Emergency Mgmt. Contract	195,000			195,000	-	0.0%
337-011	Local Got Rev	-			-	-	0.0%
	Total Intergovernmental	4,251,660	332,606	-	4,584,266	332,606	7.8%
CHARGES FOR SERVICE							
341-509	Fire Plan Check & Permit Fees	406,400			406,400	-	0.0%
341-515	Inspection Fee	3,900			3,900	-	0.0%
341-528	Technology Fee	10,800			10,800	-	0.0%
341-531	Expedite Fee	3,900			3,900	-	0.0%
342-500	Ambulance Fees	9,152,793			9,152,793	-	0.0%
342-501	Collection Loss	(593,382)			(593,382)	-	0.0%
342-502	Govt & Contractual/Mandatory Write-offs	(4,897,191)			(4,897,191)	-	0.0%
342-510	Sierra Saver Fees	50,000			50,000	-	0.0%
342-521	Standby Revenue	12,500			12,500	-	0.0%
343-001	Outside District Assistance For Hire	-	784,889		784,889	784,889	100.0%
343-002	NVE Reimbursement	1,765,188			1,765,188	-	0.0%
	Total Charges For Service	5,914,908	784,889	-	6,699,797	784,889	13.3%

East Fork Fire
Fund 650 - Revenue Detail
 FY 2020-21
 Updated 12/21/22

		Adopted Budget	Transfers/Auguments		Amended Budget	Total Change	
			Dec 20, 2022				
MISCELLANEOUS REVENUES							
360-800	Miscellaneous Rev	7,500			7,500	-	0.0%
361-200	Interest on Investment	1,000			1,000	-	0.0%
361-211	Investment Earnings-LGIP	5,000			5,000	-	0.0%
362-100	Rents/Leases (USFS)	10,867			10,867	-	0.0%
367-102	Donations	2,000			2,000	-	0.0%
	Total Miscellaneous Revenues	26,367	-	-	26,367	-	0.0%
TOTAL OPERATING REVENUES		21,130,374	1,117,495	-	22,247,869	1,117,495	5.3%
OTHER FINANCING SOURCES					-		
391-100	Sale of Property	20,000			20,000	-	0.0%
	Total Other Financing Sources	20,000	-	-	20,000	-	0.0%
TOTAL REV/OTHER FINANCING SOURCES		21,150,374	1,117,495	-	22,267,869	1,117,495	5.3%

East Fork Fire
Fund 650, Dept 231 (Administration)
 FY 2022-23
 Updated 12/21/22

		Adopted Budget	Transfers/Auguments		Amended Budget	Total Change	
			Dec 20, 2022				
SALARIES & WAGES							
510-000	Regular - Salaries & Wages	7,575,258			7,575,258	0	0.0%
510-125	WC - Salaries & Wages	-			-	0	0.0%
510-126	Retro-Salaries	-			-	0	0.0%
510-145	Reg Incentive Pay	274,029			274,029	0	0.0%
510-146	Return to Work (RTW)(2X)	-			-	0	0.0%
510-170	FLSA	165,829			165,829	0	0.0%
511-163	Overtime - Reimbursable (Off District Fires)		435,956		435,956	435,956	100.0%
511-164	Holiday Special Pay (HSP)	306,145			306,145	0	0.0%
511-166	Sick Buyback - Non-rep	10,000			10,000	0	0.0%
511-167	Vacation Payout	75,000			75,000	0	0.0%
511-168	Vacation Buyback - Non-rep	15,000			15,000	0	0.0%
511-170	Overtime	1,385,447			1,385,447	0	0.0%
511-171	Holiday	-			-	0	0.0%
511-172	Comp Paid	15,000			15,000	0	0.0%
511-173	Vacation	-			-	0	0.0%
511-174	Sick	-			-	0	0.0%
511-176	Call Back (2X)	53,150			53,150	0	0.0%
511-178	Sick Leave Payout	100,000			100,000	0	0.0%
511-187	Uniform Allowance	106,400			106,400	0	0.0%
511-189	Cell Phone Stipend	4,790			4,790	0	0.0%
512-120	Contract Wages (temp employee's)	90,000			90,000	0	0.0%
	Total Salaries and Wages	10,176,048	435,956	-	10,612,004	435,956	4.3%
EMPLOYEE BENEFITS							
515-180	Benefits - EE, HAS, COBRA Acct Fee	5,000			5,000	-	0.0%
515-181	Retirement	3,218,810	1,460		3,220,270	1,460	0.0%
515-182	WC - PACT (Workers Comp)	1,209,317			1,209,317	-	0.0%
515-183	Group Insurance	1,618,619			1,618,619	-	0.0%
515-184	Unemployment	5,000			5,000	-	0.0%
515-186	Medicare	143,130	6,940		150,070	6,940	4.8%
515-196	HSA ER Contribution	182,500			182,500	-	0.0%
515-197	HRA - non-contract	20,500			20,500	-	0.0%
515-198	HRA - contract	158,000			158,000	-	0.0%
515-201	PEBS	5,625			5,625	-	0.0%
	Total Employee Benefits	6,566,501	8,400	-	6,574,901	8,400	0.1%
	Total Salary, Wages & Benefits	16,742,549	444,356	-	17,186,905	444,356	2.7%
SERVICES & SUPPLIES							
520-060	Postage	3,500			3,500	0	0.0%
520-075	Background Checks	3,000			3,000	0	0.0%
520-077	Recruiting Expense	1,000	12,500		13,500	12,500	1250.0%
520-078	Printing & Binding	2,000			2,000	0	0.0%
520-098	Maint. Janitorial	6,300			6,300	0	0.0%
520-108	Maint. Office Equip.	4,300			4,300	0	0.0%
520-136 *	Rents & Leases Equipment	4,655			4,655	0	0.0%
520-170	Mem, Subs, Books, etc (EMRB Assessment	1,700			1,700	0	0.0%
520-415	PACT Agent Fees	5,000			5,000	0	0.0%
520-425	Collection Commission Expense	28,000			28,000	0	0.0%
521-100 *	Professional Services	139,500	5,000		144,500	5,000	3.6%

East Fork Fire
Fund 650, Dept 231 (Administration)
 FY 2022-23
 Updated 12/21/22

		Adopted Budget	Transfers/Augments		Amended Budget	Total Change	
			Dec 20, 2022				
521-105	Board of Directors Comp	18,000			18,000	0	0.0%
521-162	Contract Services	-			-	0	0.0%
521-505	Voter Reg Maint Fee	5,500			5,500	0	0.0%
532-028	Uniforms	500			500	0	0.0%
533-800	Office Supplies	10,000			10,000	0	0.0%
533-802	Small Equipment	-			-	0	0.0%
540-009	NVE Administration				-	0	0.0%
550-100	Bank Fees-Credit Card Processing	11,500			11,500	0	0.0%
550-102	Bank Fees-Checking	7,200			7,200	0	0.0%
	Total Services & Supplies	251,655	17,500	-	269,155	17,500	7.0%
DEPARTMENT 231 TOTAL		16,994,204	461,856	-	17,456,060	461,856	2.7%
Notes:							
511-170	<u>Overtime</u>						
	Budgeted Overtime	1,371,840			1,371,840		
	BC/Captain OT for Professional Development	-		-	-		
		1,371,840	-	-	1,371,840		
515-182	<u>WC - PACT (Workers Comp)</u>						
	Employees	1,193,317			1,193,317		
	Volunteers/ Board	16,000			16,000		
		1,209,317	-	-	1,209,317		
520-136	<u>Rents and Leases</u>						
	Postage machine lease	2,055			2,055		
	Xerox copier lease	2,600			2,600		
		4,655	-	-	4,655		
521-100	<u>Professional Services</u>						
	Professional attorney fees for General Counsel	30,000			30,000		
	Professional attorney fees for contract negotiation, arbitration, grievances.	30,000			30,000		
	Insurance broker fees.	22,500			22,500		
	Annual Financial Statement Audit Fee	28,500			28,500		
	OPEB Report - Bickmore	7,000			7,000		
	Website Maintenance Contract	5,000			5,000		
	GEMT Prep Fee (Creative Consulting)	8,500			8,500		
	GEMT Audit Fee	8,000			8,000		
	EAS Study - Station 12		5,000				
	Single Audit Fee	-		-	-		
		\$139,500	5,000	-	\$139,500		

East Fork Fire
Fund 650, Dept 232 (Fire Prevention)
 FY 2022-23
 Updated 12/21/22

		Adopted Budget	Transfers/Auguments		Amended Budget	Total Change	0.0%
			Dec 20, 2022				
SERVICES AND SUPPLIES							
520-170	Mem, Subs, Books, etc	2,000			2,000	0	0.0%
521-100 *	Professional Services	14,883			14,883	0	0.0%
532-038	Investigation Supplies	-			-	0	0.0%
532-046	Public Education Supplies	2,000			2,000	0	0.0%
532-055	Books & Periodicals	750			750	0	0.0%
533-802 *	Small Equipment	-			-	0	0.0%
533-806	Software	8,495			8,495	0	0.0%
	Total Services & Supplies	28,128	-	-	28,128	-	0.0%
DEPARTMENT 232 TOTAL		28,128	-	-	28,128	-	0.0%
Notes							
521-100	Bently Project - Arup (Balance as of 03-05-19)	4,883			4,883		
	Outside Plan Review	10,000			10,000		
		14,883	-	-	14,883		
533-806	Software - Digiplans - Idt	8,495			8,495		

East Fork Fire
Fund 650, Dept 235 (Training)
 FY 2022-23
 Updated 12/21/22

	Adopted Budget	Transfers/Augments		Total Change	Total Change	
		Dec 20, 2022				
SERVICES & SUPPLIES						
520-064 * Travel	15,000			15,000	-	0.0%
520-160 Support & Care	-			-	-	0.0%
520-200 * Training & Education	45,000			45,000	-	0.0%
520-205 * Paramedic Education Reimb	12,200			12,200	-	0.0%
521-100 Professional Services	-			-	-	0.0%
521-162 Contract Services	3,000			3,000	-	0.0%
532-106 Academy Costs	7,500	1,095		8,595	1,095	14.6%
532-108 * Training Supplies	13,000			13,000	-	0.0%
533-802 Small Equipment	1,500	5,693		7,193	5,693	379.5%
533-817 Small Projects	-			-	-	0.0%
Total Services & Supplies	97,200	6,788	-	103,988	6,788	7.0%
DEPARTMENT 235 TOTAL						
	97,200	6,788	-	103,988	6,788	7.0%
NOTES:						
520-064	Travel to conferences (tuition paid by employee; travel, lodging, per diem paid by Districts)	15,000		15,000		
520-200	Training and Education					
	District offered training courses, off-district class tuition	32,000		32,000		
	ABC ambulance billing and coding conference	5,000		5,000		
	Carson City Fire Dept - Fire Training Facility Usage - Annual Fee	5,000		5,000		
	Preceptor Pay	3,000		3,000		
		45,000	-	45,000		
520-205	Paramedic Education Reimb					
	Paramedic Program Reimbursement (1 @ \$2,000)	2,000		2,000		
	Paramedic Program (Upfront) @ 10,200 each	10,200		10,200		
		12,200	-	12,200		
532-108	Training Supplies					
	Misc Training Supplies	10,000		10,000		
	Contract to create video trainings	3,000		3,000		
		13,000	-	13,000		
533-802	Small Equipment					
	Small Equipment	1,500		1,500		
	EMS Mannequins	-	5,693	5,693		
		1,500	5,693	7,193		

East Fork Fire
Fund 650, Dept 251 (Fire Suppression)
 FY 2022-23
 Updated 12/21/22

	Adopted Budget	Transfers/Auguments		Amended Budget	Total Change	
		Dec 20, 2022				
SERVICES AND SUPPLIES						
520-055 * Telephone Expense	46,850	2,000		48,850	2,000	4.3%
520-064 Travel - Off District Response	-	23,878		23,878	23,878	100.0%
520-077 Recruiting Expense				-	0	0.0%
520-079 Insurance - Property & Liability	182,500	10,000		192,500	10,000	5.5%
520-081 State Fire Program (WFPP)	91,052			91,052	0	0.0%
520-089 Power	45,000			45,000	0	0.0%
520-090 Water	16,500			16,500	0	0.0%
520-091 Trash	17,500			17,500	0	0.0%
520-092 Heating	52,000			52,000	0	0.0%
520-093 Sewer	15,000			15,000	0	0.0%
520-094 Cable Service	8,000			8,000	0	0.0%
520-097 * Maint B&G	118,772	27,130		145,902	27,130	22.8%
520-099 Maint Cleaning / Supplies	20,000			20,000	0	0.0%
520-104 Maint SCBA	19,000			19,000	0	0.0%
520-107 * Maint Equipment	41,400	29,948		71,348	29,948	72.3%
520-110 Maint Vehicle-Parts	65,000	20,000		85,000	20,000	30.8%
520-111 Maint Radio	5,500	8,896		14,396	8,896	161.7%
520-118 Maint Vehicle-Outside Repairs	75,000	25,000		100,000	25,000	33.3%
520-120 Vehicle - Upfitting				-	0	0.0%
520-130 * Rents & Leases Land/Bldgs	227			227	0	0.0%
520-136 * Rents & Leases Equipment (Computers	-			-	0	0.0%
520-137 Rents & Leases Vehicles		11,864		11,864	11,864	100.0%
520-160 Support & Care	1,500			1,500	0	0.0%
520-170 * Mem, Subs, Books, etc	3,000			3,000	0	0.0%
521-020 Radio User Fees - DC Allocation	99,376			99,376	0	0.0%
521-100 * Professional Fees	168,381	28,200		196,581	28,200	16.7%
521-140 Physical Exams	65,000			65,000	0	0.0%
521-162 Contract Services				-	0	0.0%
521-240 Dispatch Fees	90,260			90,260	0	0.0%
521-250 Fingerprinting				-	0	0.0%
532-003 Gas - Fuel Vehicles and Apparatus	150,000	30,000		180,000	30,000	20.0%
532-028 * Uniforms	3,000			3,000	0	0.0%
532-031 Medical Supplies	140,000			140,000	0	0.0%
532-032 PPE (Non-Uniform)	50,000			50,000	0	0.0%
532-034 * Fire Protection Supplies	85,000	4,486		89,486	4,486	5.3%
532-036 Badges & Insignia	500			500	0	0.0%
532-049 Emergency Operations				-	0	0.0%
533-802 * Small Equipment	37,647	26,794		64,441	26,794	71.2%
533-803 Computers	15,587	1,400		16,987	1,400	9.0%
533-806 * Software	162,774			162,774	0	0.0%
533-817 Small Projects		22,500		22,500	22,500	100.0%

East Fork Fire
Fund 650, Dept 251 (Fire Suppression)
 FY 2022-23
 Updated 12/21/22

		Adopted Budget	Transfers/Auguments		Amended Budget	Total Change	
			Dec 20, 2022				
540-010 *	Grants - Service and Supplies	135,000	88,000		223,000	88,000	65.2%
550-218	Volunteer Incentives	28,500			28,500	0	0.0%
	Total Services & Supplies	2,054,826	360,096	-	2,414,922	360,096	17.52%
CAPITAL OUTLAY AND PROJECTS							
562-200*	Buildings	450,000	100,000		550,000	100,000	22.2%
564-500*	Machinery & Equipment	-	23,959		23,959	23,959	100.0%
564-700*	Motor Vehicles	691,750	8,000		699,750	8,000	1.2%
TOTAL	Capital projects and Outlay	1,141,750	131,959	-	1,273,709	131,959	11.6%
DEPARTMENT 251 TOTAL		3,196,576	492,055	-	3,688,631	492,055	15.4%
Notes:							
520-055	<u>Telephone</u>						
	Frontier Phone Monthly Fee	32,550			32,550		
	DC - Verizon - Cellphones and Wi-Fi fees for apparatus	14,300			14,300		
		46,850	-	-	46,850		
520-097	<u>Maintenance Building and Grounds</u>						
	General station maintenance	100,272			100,272		
	Asphalt crack sealing, all stations	18,500			18,500		
	Station 3 Decking		7,130		7,130		
	Charter Cable - Station 12		9,000				
	Replace Heating and Air - Station 1	-	11,000		11,000		
		118,772	27,130	-	145,902		
520-107	<u>Maintenance Equipment</u>						
	Annual ladder testing	2,600			2,600		
	EMSAR (Gurney) Maintenance	8,400			8,400		
	Annual fire extinguisher maintenance	4,000			4,000		
	Annual hydraulic lift inspection and Genesis diagnostic tool upgrade	1,000			1,000		
	Holmatro equipment maintenance	6,000			6,000		
	Fire panel/alarm testing	1,200			1,200		
	Miscellaneous small engine repair	3,000			3,000		
	Pump Testing	7,200	875		8,075		
	Hose Testing	3,600			3,600		
	5 Year Prev. Maint - Gurneys		21,573				
	Zoll Monitor Maint Agreement		7,500				
	Annual Maintenance Overhead Door	4,400			4,400		
		41,400	29,948	-	71,348		

East Fork Fire
Fund 650, Dept 251 (Fire Suppression)
 FY 2022-23
 Updated 12/21/22

	Adopted Budget	Transfers/Auguments		Amended Budget	Total Change
		Dec 20, 2022			
520-120	<u>Vehicle Upfitting</u>				
	Vehicle Router/Modem	-	-	-	
	Upfitting Maintenance	-	-	-	
		-	-	-	
520-130	<u>Rents and Leases/ Bldgs and Land</u>				
	Annual lease, BLM (Station 12 land)	25		25	
	Annual lease, Gardnerville Water Co (portion of land for Station 2)	200		200	
	Assessment	2		2	
		227	-	227	
520-170	<u>Mem, Subs, Books, etc</u>				
	Sierra Front Wildfire Cooperators	720		720	
	NV Fire Chief's Association Membership	1,000		1,000	
	Lake Tahoe Regional Chiefs	100		100	
	NV Emergency Medical Services	300		300	
	Memberships (Some Lic & Certs here but should be in Dept 235) - Other	880		880	
		3,000	-	3,000	
521-100	<u>Professional Services</u>				
	IT Services - DC	137,881		137,881	
	IT Services - Contract	8,500		8,500	
	Medical Director Fee	15,000	9,000	24,000	
	John Mohler & Co (Chart review)			-	
	Workforce Improvements	7,000		7,000	
	UKG Services		9,200		
	Assistance in developing a Facilities Habitability and Modification Plan	-	10,000	10,000	
		168,381	28,200	196,581	
532-032	<u>Uniforms</u>				
	3 new hires @1,200	3,000		3,000	
	Wildland Jackets			-	
		3,000	-	3,000	
532-034	<u>Fire Protection Supplies</u>				
	Equipment and Misc	65,000		65,000	
	Wildland Hose Pack Upgrades			-	
	Volunteer PPE		4,486	4,486	
	Fire Hose and Nozzles	20,000		20,000	
		85,000	4,486	89,486	

East Fork Fire
Fund 650, Dept 251 (Fire Suppression)
 FY 2022-23
 Updated 12/21/22

	Adopted Budget	Transfers/Auguments		Amended Budget	Total Change
		Dec 20, 2022			
533-802 <u>Small Equipment</u>					
Small Equipment	10,000			10,000	
Radios				-	
Hazmat Suit				-	
Stair Chair		4,175		4,175	
Gym Equipment	5,000			5,000	
Rope Resuce	7,500			7,500	
Holmatro Tool Replacement	15,147			15,147	
Radios		22,619		22,619	
Gas Detectors				-	
	37,647	26,794	-	64,441	
533-806 <u>Software</u>					
Zoll hosted - RescueNet, FireRMS, EPCR	52,500			52,500	
Kronos - Workforce Telestaff (24 hours of support service)	5,600			5,600	
Kronos - Telestaff, Annual cloud hosting fee & license	21,500			21,500	
Kronos - Workforce Payroll / HR software	18,000			18,000	
Kronos - Payroll Processing - Other	5,000			5,000	
Spillman software maintenance				-	
COBRA Software Fee	-			-	
Intacct - Accounting Software	15,627			15,627	
Waystar (Trizetto replacement)	9,650			9,650	
All Data - Vehicle Maintenance Reference Program	1,500			1,500	
Sofeware for Inspections/Workorders	22,662			22,662	
Microsoft and Adobe Pro	500			500	
Avenza Enterprise	2,000			2,000	
Vector Solutions	5,735			5,735	
DocuSign	2,500			2,500	
	162,774	-	-	162,774	
533-817 <u>Small Projects</u>					
Computers for Ambualnces		10,000		10,000	
Fire Shelters		12,500		12,500	
	-	22,500	-	22,500	

East Fork Fire
Fund 650, Dept 251 (Fire Suppression)
 FY 2022-23
 Updated 12/21/22

	Adopted Budget	Transfers/Augments		Amended Budget	Total Change
		Dec 20, 2022			
540-010	<u>Grants Services and Supplies</u>				
	CERT Grant	21,000		21,000	
	SERC Grant	29,000		29,000	
	United We Stand Grant	25,000		25,000	
	NVE Donation - CERT		30,000	30,000	
	AFG Grant Match - PPE	60,000	58,000	118,000	
		135,000	88,000	223,000	
564-200	<u>Buildings</u>				
	Soft Tone Alert System	250,000		250,000	
	Training Center	200,000	100,000	300,000	
		450,000	100,000	550,000	
564-500	<u>Machinery and Equipment</u>				
	External Cardiac Compression Device			-	
	Holmatro Tool Replacement	-		-	
	Gym Equipment	-		-	
	Zoll Monitor			-	
	Replacement of Moible Command Radios			-	
	Ambualnce Gurney Lift System	-	23,959	23,959	
	Replacement of Ropes			-	
		-	23,959	23,959	
564-700	<u>Motor Vehicles</u>				
	Ambulance Remount (Oct)	115,000		115,000	
	Purchase of New Ambulance (August)	226,750	8,000	234,750	
	Wildland Engine Retorfit	350,000		350,000	
	BC Vehicle			-	
	Deputy Chief Vehcile (DC004) - Carry Over			-	
	Deputy Chief Vehcile (DC002)			-	
		691,750	8,000	699,750	

East Fork Fire
Fund 650, Dept. 263 (NVE Fuels Mgmt.)
 FY 2022-23
 Updated 12/21/22

		Adopted Budget	Transfers/Auguments		Amended Budget	Total Change	
			Dec 20, 2022				
SALARIES & WAGES							
510-000	Regular - Salaries & Wages	603,163	26,836		629,999	26,836	4.4%
511-163	Overtime - Reimbursable (Off District Fires)		75,822		75,822	75,822	100.0%
511-170 *	Overtime	-			-	-	0.0%
511-171	Holiday	-			-	-	0.0%
511-172	Comp Paid	-			-	-	0.0%
511-173	Vacation	-			-	-	0.0%
511-174	Sick	-			-	-	0.0%
511-176	Call Back (2X)	6,793			6,793	-	0.0%
511-187	Uniform Allowance	14,000			14,000	-	0.0%
	Total Salaries and Wages	623,956	102,658	-	726,614	102,658	16.5%
EMPLOYEE BENEFITS							
515-180	Benefits - Sierra Saver - EE, HSA Acct Fee	540			540	-	0%
515-181	Retirement	251,677			251,677	-	0%
515-182	WC - PACT (Workers Comp)	165,896			165,896	-	0%
515-183	Group Insurance	163,095			163,095	-	0%
515-184	Unemployment	1,000			1,000	-	0%
515-186	Medicare	8,892			8,892	-	0%
515-196	HSA ER Contribution	18,000			18,000	-	0%
	rHRA Contract	10,000			10,000	-	
515-201	PEBS	-			-	-	0%
	Total Employee Benefits	619,100	-	-	619,100	-	0%
	Total Salary, Wages & Benefits	1,243,056	102,658	-	1,345,714	102,658	8%
SERVICES & SUPPLIES							
520-028	Uniforms	-	-	-	-	-	0.0%
532-032	PPE (Non-Uniform)	6,000			6,000	-	0.0%
532-802	Small Equipment				-	-	0.0%
	Total Services & Supplies	6,000	-	-	6,000	-	0.0%
CAPITAL OUTLAY AND PROJECTS							
	Buidling	170000			170,000	-	
564-500*	Machinery & Equipment				-	-	
564-700*	Motor Vehicles	150,000			150,000	-	0.0%
TOTAL	Capital projects and Outlay	320,000	-	-	320,000	-	0%
	DEPARTMENT 263 TOTAL	1,569,056	102,658	-	1,671,714	102,658	7%
Notes:							
5 - Seasonal Firefighters							
	Wage	31,442.40			31,442.40		
	PACT	8,124.60			8,124.60		
	Medicare	300.96			300.96		
		39,867.96	-	-	39,867.96		
564-700	Motor Vehicles				-		
	Water Tender-Cost shared between NVE&NDF	150,000			150,000		
	Type V Engine	-	-	-	-		
	Light Utility Vehicle				-		
		150,000	-	-	150,000		

East Fork Fire
Fund 650, Dept 297 (Debt Service)
 FY 2022-23
 Updated 12/21/22

		Adopted Budget	Transfers/Auguments		Amended Budget	Total Change	
			Dec 20, 2022				
Debt Service							
550-003 *	Bond Principal	272,000	148,000		420,000	148,000	54.4%
550-004 *	Bond Interest	29,314			29,314	0	0.00%
	Total Debt Service	301,314	148,000	-	449,314	148,000	49.12%
DEPARTMENT 297 TOTAL		301,314	148,000	-	449,314	148,000	49.12%

NOTES:
 For FY 21-22 Year 3 of 8, Medium Term Bond Series 2019

East Fork Fire
Fund 651, Dept 293 Emergency Fund
 FY 2022-23
 Updated 12/21/22

		Adopted Budget	Transfers/Auguments		Amended Budget	Total Change	
			Dec 20, 2022				
REVENUE							
301-100	Opening Fund Balance Reserves	300,843	588		301,431	588	0.2%
361-200	Interest	-			-	0	0.0%
392-000	Transfer In	-	25,000		25,000	25,000	100.0%
	Total Revenues	300,843	25,588	-	326,431	25,588	8.5%
EXPENDITURES							
520-081	State Fire Program (WFPP)	-			-	0	0.0%
532-049	Emergency Operations	300,843	25,588	-	326,431	25,588	8.5%
	Total Expenditures	300,843	25,588	-	326,431	25,588	8.5%
699-000	Ending Fund Balance	-	-	-	-	-	

NOTES:

532-049 Restricted funds for emergency event expenditures.

East Fork Fire Protection District

FY 22-23 Amended Budget

December 20, 2022

STATE REQUIRED FORMS

REVENUES	Adopted Budget	12/20/2022 REVISIONS	REVISED REVENUE RESOURCES
TAXES			
GENERAL GOVERNMENT			
Ad Valorem Current	10,278,194	-	10,278,194
Ad Valorem Delinquent	-	-	-
Centrally Assessed Prop Tx	154,256	-	154,256
Personal Property Current	504,989	-	504,989
Personal Property Delinquent	-	-	-
SUBTOTAL	10,937,439	-	10,937,439
INTERGOVERNMENTAL REVENUE	-		-
FEDERAL GRANTS			-
Dept of Treasury			-
ARPA	476,570	36,716	513,286
Dept of Homeland Security			
AFG - SAFER	30,000	12,000	42,000
AFG - COVID		-	-
EMPG	56,000	12,000	68,000
CERT	21,000	-	21,000
HMPU	-	-	-
FEDERAL SHARED REVENUES	-	-	-
Reimb-Governmental (GEMT)	900,000	271,890	1,171,890
STATE GRANTS	-	-	-
Grant - MOST	-	-	-
SERC	29,000	-	29,000
UWS	25,000	-	25,000
AG-FRPEP Grant	-	-	-
STATE SHARED REVENUE	-		-
State Consolidated Tax Dist	2,417,640	-	2,417,640
LOCAL REVENUE	-	-	-
Emergency Mgmt Contract	195,000		195,000
Alpine Contract	101,450	-	101,450
Grant in Aid - Non Federal or State	-		-
SUBTOTAL	4,251,660	332,606	4,584,266
	-		-
CHARGES FOR SERVICE	-		-
PUBLIC SERVICE	-		-
Fire Plan Check/Inspect	425,000		425,000
Ambulance Charges (Net)	3,662,220		3,662,220
Subscription Service (Sierra Saver)	50,000	-	50,000
Standby Revenue	12,500	-	12,500
NVE Reimbursement	1,765,188	-	1,765,188
Outside District Mutual Aid	-	784,889	784,889
SUBTOTAL	5,914,908	784,889	6,699,797

East Fork Fire Protection District - (Local Government)
Schedule B - General Fund
REVISED REVENUE SCHEDULE

REVENUES	Adopted Budget -	12/20/2022 REVISIONS -	REVISED REVENUE RESOURCES
MISCELLANEOUS REVENUE			
OTHER MISCELLANEOUS			
Miscellaneous	7,500	-	7,500
Interest on Investment	1,000	-	1,000
Investment Earnings-LGIP	5,000	-	5,000
Rent/Lease Income	10,867	-	10,867
Donations	2,000	-	2,000
	-	-	-
SUBTOTAL	26,367	-	26,367
SUBTOTAL REVENUE ALL SOURCES	21,130,374	1,117,495	22,247,869
OTHER FINANCING SOURCES			
Operating Transfers in (Sch T)			
Sale of Property	20,000	-	20,000
Prior Year Exp Refunds	-	-	-
Bond Proceeds	-	-	-
Loan Proceeds	-	-	-
	-	-	-
Proceeds of Long-Term Debt	-	-	-
Other	-	-	-
	-	-	-
	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	20,000	-	20,000
BEGINNING FUND BALANCE			
Reserved	-	-	-
Unreserved	3,895,304	588,409	4,483,713
TOTAL BEGINNING FUND BALANCE	3,895,304	588,409	4,483,713
Prior Period Adjustments	-	-	-
Residual Equity Transfers	-	-	-
TOTAL AVAILABLE RESOURCES	25,045,678	1,705,904	26,751,582

East Fork Fire Protection District - (Local Government)
Schedule B - ___ General ___ Fund
REVISED REVENUE SCHEDULE

EXPENDITURE BY FUNCTION AND ACTIVITY	Adopted Budget -	12/20/2022 REVISIONS -	REVISED REVENUE RESOURCES
EFFPD ADMINISTRATION - 231			
SALARIES & WAGES	10,176,048	435,956	10,612,004
EMPLOYEE BENEFITS	6,566,501	8,400	6,574,901
SERVICES & SUPPLIES	251,655	17,500	269,155
CAPITAL OUTLAY	-	-	-
DEPT. SUBTOTAL	16,994,204	461,856	17,456,060
EFFPD FIRE PREVENTION - 232			
SALARIES & WAGES	-	-	-
EMPLOYEE BENEFITS	-	-	-
SERVICES & SUPPLIES	28,128	-	28,128
CAPITAL OUTLAY	-	-	-
DEPT. SUBTOTAL	28,128	-	28,128
EFFPD TRAINING - 235			
SALARIES & WAGES	-	-	-
EMPLOYEE BENEFITS	-	-	-
SERVICES & SUPPLIES	97,200	6,788	103,988
CAPITAL OUTLAY	-	-	-
DEPT. SUBTOTAL	97,200	6,788	103,988
EFFPD FIRE SUPPRESSION - 251			
SALARIES & WAGES	-	-	-
EMPLOYEE BENEFITS	-	-	-
SERVICES & SUPPLIES	2,054,826	360,096	2,414,922
CAPITAL OUTLAY	1,141,750	131,959	1,273,709
DEPT. SUBTOTAL	3,196,576	492,055	3,688,631
NVE Fuels Mgmt Program - 263			
SALARIES & WAGES	623,956	102,658	726,614
EMPLOYEE BENEFITS	619,100	-	619,100
SERVICES & SUPPLIES	6,000	-	6,000
CAPITAL OUTLAY	320,000	-	320,000
DEPT. SUBTOTAL	1,569,056	102,658	1,671,714
ACTIVITY SUBTOTAL	21,885,164	1,063,357	22,948,521

East Fork Fire Protection District - (Local Government)
Schedule B - ___ General _____ Fund

EXPENDITURE BY FUNCTION AND ACTIVITY	Adopted Budget -	12/20/2022 REVISIONS -	REVISED REVENUE RESOURCES
FUNCTION: PUBLIC SAFETY			
SALARIES & WAGES	10,800,004	538,614	11,338,618
EMPLOYEE BENEFITS	7,185,601	8,400	7,194,001
SERVICES & SUPPLIES	2,437,809	384,384	2,822,193
CAPITAL OUTLAY	1,461,750	131,959	1,593,709
FUNCTION SUBTOTAL	21,885,164	1,063,357	22,948,521
FUNCTION: DEBT SERVICE	-		-
PRINCIPAL	272,000	148,000	420,000
INTEREST	29,314		29,314
FUNCTION SUBTOTAL	301,314	148,000	449,314
	-		-
	-		-
SUBTOTAL EXPENDITURES	22,186,478	1,211,357	23,397,835
OTHER USES			
Contingency (not to exceed 3% of total expenditures)	306,351	119,547	425,898
Operating Transfers Out	-	25,000	25,000
	-		-
SUBTOTAL OTHER USES	306,351	144,547	450,898
ENDING FUND BALANCE			
Reserved	50,000	-	50,000
Unreserved	2,502,849	350,000	2,852,849
TOTAL ENDING FUND BALANCE	2,552,849	350,000	2,902,849
Prior Period Adjustments	-		-
Residual Equity Transfers	-		-
TOTAL FUND COMMITMENTS AND FUND BALANCE	25,045,678	1,705,904	26,751,582

- - -
East Fork Fire Protection District - (Local Government)
Schedule B - ___ General ___ Fund

Emergency	-		REVISED
REVENUES	Adopted Budget	12/20/2022	REVENUE
	-	REVISIONS	RESOURCES
MISCELLANEOUS REVENUE			
Interest on Investment	-		
Reimbursements			
SUBTOTAL REVENUE ALL SOURCES	-	-	-
OTHER FINANCING SOURCES			
Operating Transfers in (Sch T)	-	25,000	25,000
			-
			-
			-
			-
Proceeds of Long-Term Debt			-
Other			-
			-
			-
			-
SUBTOTAL OTHER FINANCING SOURCES	-	25,000	25,000
BEGINNING FUND BALANCE			
Reserved			-
Unreserved	300,843	588	301,431
TOTAL BEGINNING FUND BALANCE	300,843	588	301,431
Prior Period Adjustments			-
Residual Equity Transfers			-
TOTAL AVAILABLE RESOURCES	300,843	25,588	326,431

East Fork Fire Protection District - (Local Government)
Schedule B - Emergency Fund
REVISED REVENUE SCHEDULE

EXPENDITURE BY FUNCTION AND ACTIVITY	Adopted Budget	12/20/2022 REVISIONS	REVISED EXPENDITURES
	-		
Emergency Operations	300,843	25,588	326,431
SUBTOTAL EXPENDITURES	300,843	25,588	326,431
OTHER USES			
Contingency (not to exceed 3% of total expenditures)			-
Operating Transfers			-
			-
	-	-	-
			-
			-
			-
			-
			-
			-
			-
			-
SUBTOTAL OTHER USES	-	-	-
ENDING FUND BALANCE			
Reserved	-		-
Unreserved	-	-	-
TOTAL ENDING FUND BALANCE	-	-	-
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL FUND COMMITMENTS AND FUND BALANCE	300,843	25,588	326,431

East Fork Fire Protection District - (Local Government)
Schedule B - __Emergency__ Fund

PUBLIC NOTICE

**NOTICE OF INTENTION TO ACT ON A
RESOLUTION TO AUGMENT BUDGET**

Notice is hereby given that the Board of Directors of East Fork Fire Protection District, State of Nevada, will act on **Resolution 2022R-008** to augment the fiscal year 2022-2023 budget of the General Fund in the amount of **\$1,705,904** and Emergency Fund in the amount of **\$25,588**, in order to appropriate previously unbudgeted resources, at a meeting scheduled to be held at 1:00 P.M., at 1694 County Road on the 20th day of December 2022. Please contact Holly Megee, Clerk to the Board, at 775-783-6408 for viewing information and for information about how members of the public may submit public comment on items on the agenda. Recommendations for changes may be made at this meeting. Prior to the meeting written comments may be filed with the Clerk to the Board and will be considered.

Tod F. Carlini, District Fire Chief
Holly Megee, Clerk of the Board

EAST FORK FIRE PROTECTION