

North Tahoe Fire Protection District

Fiscal Year 2016/2017

Final Budget



Passed and adopted September 21, 2016 at a regular meeting of the Board
of Directors

To: NTFPD, Board of Directors
From: Michael Schwartz, Fire Chief
Date: 09/15/16

**SUBJECT: AGENDA ITEM #4.a. & #4.b., CONSIDER FINAL BUDGET FOR
FISCAL YEAR 2016/2017**

Background

The Fire District is required to adopt a final budget prior to October 1st of each year. The District has been operating under the spending authority of a preliminary budget since July 1st.

To create the document you see before you the District used priority based budgeting. As part of this process employees from all levels of the District have participated in generating this budget. Once a draft was created the Fire Chief and Admin Manager met with the Chief Officers to review all expenditure requests and determine those requests that would be included in the budget you see before you.

Revenues

The District's largest revenue source is Property Taxes which include the Special Tax and Benefit Assessment. The District estimates \$175,000 in RDA Pass-Through monies and \$250,221 in a RDA Dissolution Residual Distribution. The Special Tax and Benefit Assessment have been estimated with a 2.7% increase for the Preliminary Budget. Final amounts show an increase of 4.4%.

Other notable changes in revenue include the FEMA SAFER Grant of \$366,215 which will be used to fund four Firefighters positions, Fuels Reduction Grants that total \$188,839. In addition, we have included our FEMA AFG-MDT Grant in the amount of \$97,038. Continuing this year is the contract for services with Alpine Meadows of \$521,786, El Dorado County for \$140,000 and Meeks Bay Fire for \$927,500. Ambulance transports and GEMT revenues are expected to total \$1,200,300.

Total revenues show an 8.9% increase from last year's budget; additionally it should be noted the District will not pull funds from the reserve fund to balance this year's budget.

Expenditures

The District's biggest expense is Salaries and Benefits. The District has an 8.6% increase in these expenses. This increase can be attributed to step raises, longevity pay, the addition of the Meeks Bay Firefighters and Chief. We have also converted one part time PIO position to a full time PIO/Admin Tech, and added a full time Mechanic I position. Also, included is a 2% increase for Tier III employees; the District will begin annual increases for these employees with the goal of bringing the pay scale on par with Tier II employees. As well a 3.7% cost of living pay increase has been programmed for all employees in January 2017.

Categories in the operating expense areas have fluctuated up and down with some areas increasing and some areas decreasing. Overall Total Operating Expenses have increased by 10.8%. Total Capital Expenditures have decreased by 6.7% and this includes several facility maintenance projects as well as an apparatus purchase of 1 Utility Vehicle and 1 Chief Vehicle.

Conclusion

This document includes contributions from many District personnel; from firefighters and admin staff to chief officers. This cooperative process across the entire District has helped to create a budget document with ownership and acceptance throughout the organization. District staff believes, given the information available, the document as presented will ensure the District's ability to remain financially solvent now and into the future.

Should any unforeseen circumstances occur from the State or local government, spending will be adjusted accordingly. In a worst case scenario, the MOU can be re-opened with the employee groups. District staff will be present to answer any questions you may have.

Recommendation

1. Open the Public Hearing and discuss the budget; receive any public testimony.
2. Close the Public Hearing
3. Adopt the final budget in the amount of \$13,633,453
4. Adopt Resolution 07 – 2016, setting the Appropriations Limit for fiscal year 2016-2017

**FINAL BUDGET COMPARISON
FISCAL YEAR 2016/2017
NORTH TAHOE FIRE PROTECTION DISTRICT**

	6/30/2016 UNAUDITED	BUDGET 2015-2016	PRELIMINARY 2016-2017	FINAL 2016-2017
REVENUES				
<u>PROPERTY & SPECIAL TAXES</u>				
4100.000 - Current secured property tax	4,967,571	\$4,912,416	\$5,045,051	\$5,021,492
4110.000 - Unitary & op non-unitary	131,179	\$129,314	\$132,805	\$139,891
4120.000 - Miscellaneous tax revenues	1,366	\$3,479	\$3,573	\$3,119
4130.000 - Current unsecured property tax	9,967	\$116,702	\$119,853	\$120,845
4140.000 - Current supplement tax	148,495	\$126,472	\$129,887	\$148,275
4150.000 - Homeowners prop tax red	43,704	\$42,487	\$43,634	\$41,305
4199.000 - RDA Pass-through	199,649	\$174,000	\$119,000	\$175,000
4199.010 - RDA Dissolution	408,333	\$200,000	\$280,000	\$250,221
4200.000 - Special Tax	2,472,576	\$2,472,937	\$2,539,706	\$2,588,241
4210.000 - Fire Suppression Assessment	689,880	\$690,045	\$708,676	\$720,936
Subtotal	\$9,072,719	\$8,867,852	\$9,122,185	\$9,209,325

During the 2015/2016 fiscal year, the District received a residual distribution (RDA) from the Placer County Successor Agency. We also received the pass through monies from the Successor Agency. It is difficult to determine the exact amount of monies we will receive in the 2016/17 fiscal year. However, we have budgeted the pass through monies and some residual funds.

The voter-approved Special Tax and property owner approved Fire Suppression Assessment have provisions for an annual adjustment tied to the San Francisco-Oakland-San Jose consumer price index and the rates will increase by 2.7%.

**FINAL BUDGET COMPARISON
FISCAL YEAR 2016/2017
NORTH TAHOE FIRE PROTECTION DISTRICT**

	6/30/2016 UNAUDITED	BUDGET 2015-2016	PRELIMINARY 2016-2017	FINAL 2016-2017
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OTHER REVENUES

District generated revenues represent about one-third of overall revenue.

<i>5440.000 - Transfer from Mitigation Fee account</i>	\$0	\$80,000	\$80,000	\$80,000
<i>5450.000 - Transfer from Apparatus reserve</i>	\$0	\$50,000	\$0	\$50,000
<i>5470.000 - Transfer from Unrestricted Reserve Fund</i>	\$0	\$0	\$0	\$0

Account 5440 represents transfers from the mitigation fee account in accordance with the adopted capital facilities and mitigation plan.

Account 5450 represents transfers from apparatus reserve account for capital purchases.

Account 5470 Unrestricted Reserve Funds will only be considered if necessary to fund operations.

<i>9507.000 - Interest Income</i>	\$62,446	\$30,000	\$45,000	\$60,000
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Projected interest income on unrestricted cash, including those amounts invested in Placer County and Plumas Bank.

<i>9510.000 - Ambulance services</i>	\$1,206,857	\$1,100,000	\$1,155,000	\$1,200,300
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The District's ambulance revenue collection rate exceeds the national average ambulance collection rate of 62%.

<i>9510.010 - GEMT</i>	\$162,726	\$125,000	\$0	\$125,000
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GEMT funds are additional funds reimbursed to the District through the State of California for Medi-care/Medi-cal ambulance transports.

<i>9512.010 - SNPLMA (Fairway/Bunker)</i>	\$0	\$35,653	\$0	\$5,839
<i>9512.009 - Cal FIRE VFA Radio Grant</i>	\$9,825	\$10,000	\$10,000	\$9,825
<i>9513.010 - Cal FIRE AFG Evacuation Guide</i>	\$40,698	\$41,436	\$0	\$0
<i>9513.011 - Cal FIRE CTC GHG Vedanta</i>	\$123,322	\$120,000	\$0	\$0
<i>9513.015 - Cal FIRE TRCD chipping</i>	\$28,885	\$78,710	\$50,000	\$24,000
<i>9515.001 CTC pile burning</i>	\$0	\$0	\$49,000	\$49,000
<i>9515.001 SNPLMA 15</i>	\$0	\$0	\$50,000	\$50,000
<i>9515.002 NLTFPD Bi-State Defensible Space</i>	\$0	\$0	\$0	\$10,000
<i>9515.003 FEMA Fuel Reduction</i>	\$0	\$0	\$0	\$50,000
<i>9515.004 LVFPD Water Quality Enhancement</i>	\$0	\$0	\$0	\$5,000
<i>9518.005 - FEMA SAFER</i>	\$783,947	\$617,253	\$0	\$366,215
<i>9518.007 - FEMA-AFG MDTs</i>	\$0	\$0	\$0	\$97,038

Some of these accounts represent fuels reductions grants from State and Federal sources. They are restricted revenues for the intended purposes and are directly off-set by expenditure accounts for the Forest Fuels Program. These grant monies are used to fund the Chipping Program, Defensible Space Inspections and fuels reduction projects.

For the current fiscal year the District has included the remaining Cal Fire TRCD funds, funds from CTC for pile burning and the year of a 5 year grant from SNPLMA 15. Also included is a VFA grant for radios.

**FINAL BUDGET COMPARISON
FISCAL YEAR 2016/2017
NORTH TAHOE FIRE PROTECTION DISTRICT**

	6/30/2016 UNAUDITED	BUDGET 2015-2016	PRELIMINARY 2016-2017	FINAL 2016-2017
<p>The majority of grants have a calendar year end, as a result these grants often span two of the District's fiscal years. The above grant revenues have been revised to reflect activity for the current fiscal year only.</p>				
<i>9520.000 - Alpine Meadows contract</i>	\$472,325	\$471,832	\$475,000	\$521,786
<p>This is on-going contract revenue from the Alpine Springs County Water District as a consequence of a 15 year agreement to staff the Alpine Meadows Station at least 150 days a year.</p>				
<i>95XX.XXX - Homewood Mt. Resort Evac Guide and F</i>	\$0	\$0	\$50,000	\$50,000
<p>Reimbursement for completion of the Homewood Mountain Resort Evacuation Guide and Plan</p>				
<i>9521.000 - Meeks Bay Contract</i>	\$163,562	\$189,000	\$927,500	\$927,500
<p>Includes contract for Fire Management Services and safety personnel to Meeks Bay Fire District.</p>				
<i>9525.000 - El Dorado County contract</i>	\$74,100	\$140,000	\$140,000	\$140,000
<p>The District has negotiated a new contract that will provide payments based on actual property taxes received.</p>				
<i>9526.000 - Mitigation fees & fund transfer</i>	\$124,461	\$99,000	\$110,000	\$110,000
<p>This is restricted revenue generated from new construction that mitigates new square footage.</p>				
<i>9536.000 - Prevention - tree removal permits</i>	\$0	\$5,000	\$5,000	\$5,000
<p>This revenue is a result of a MOU with TRPA for tree marking.</p>				
<i>9537.000 - Plan Check Fees</i>	\$67,992	\$60,000	\$62,000	\$62,000
<p>This is revenue from reports, plan review and construction inspections related to fire and life safety cost recovery fees for projects within our District boundaries and Alpine Meadows</p>				
<i>9538.000 - Report fees</i>	\$178	\$115	\$125	\$125
<i>9539.000 - Sale of surplus equipment</i>	\$9,000	\$50,000	\$10,000	\$10,000
<i>9540.000 - Cal Fire Lease</i>	\$11,100	\$17,048	\$13,000	\$13,000
<i>9590.000 - Strike Teams</i>	\$463,733	\$225,000	\$400,000	\$400,000
<p>This is revenue from "assistance for hire" agreements with State and Federal Forest agencies such as the California Fire Assistance Agreement (CFAA) and other cooperative fire assistance agreements.</p>				
<i>9595.000 - Donations</i>	\$25	\$550	\$500	\$500
<i>9597.000 - Miscellaneous Revenue</i>	\$2,415	\$1,000	\$2,000	\$2,000

**FINAL BUDGET COMPARISON
FISCAL YEAR 2016/2017
NORTH TAHOE FIRE PROTECTION DISTRICT**

	6/30/2016 UNAUDITED	BUDGET 2015-2016	PRELIMINARY 2016-2017	FINAL 2016-2017
<i>Subtotal</i>	<u>\$3,807,598</u>	<u>\$3,546,597</u>	<u>\$3,634,125</u>	<u>\$4,424,128</u>
<u>REVENUES ACCOUNT TOTAL</u>	\$12,880,317	\$12,414,449	\$12,756,310	\$13,633,453

**FINAL BUDGET COMPARISON
FISCAL YEAR 2016/2017
NORTH TAHOE FIRE PROTECTION DISTRICT**

	6/30/2016 UNAUDITED	BUDGET 2015-2016	PRELIMINARY 2016-2017	FINAL 2016-2017
EXPENSES				
PERSONNEL COSTS				
7010.000 SALARIES FULL TIME				
<u>SHIFT EMPLOYEES</u>				
3 Battalion Chiefs		\$443,808	\$443,687	\$445,889
12 Captains		\$1,007,645	\$1,313,361	\$1,318,987
27 ALS Firefighters + 6 BLS Firefighters		\$2,444,494	\$2,658,254	\$2,669,449
Subtotal		\$3,895,947	\$4,415,302	\$4,434,325
<u>40-HOUR EMPLOYEES</u>				
1 Chief		\$150,374	\$154,185	\$154,946
1 Assistant Chief		\$0	\$0	\$0
2 Division Chiefs		\$258,211	\$272,043	\$272,661
4 Administrative personnel		\$209,830	\$243,144	\$287,367
2 Fire Prevention personnel		\$85,000	\$105,955	\$106,483
2 Mechanic personnel		\$176,434	\$171,411	\$172,254
Subtotal		\$879,849	\$946,738	\$993,711
Vacation payout - all personnel		\$40,000	\$40,000	\$40,000
7010.000 SALARIES FULL TIME ACCOUNT TOTAL	\$4,239,026	\$4,815,796	\$5,402,040	\$5,468,036

Full time salaries account for both line staff and 40-hour employees. This account also funds vacation and CTO pay-out for employees exceeding maximum accrual or leaving District service. In addition, part-time PIO conversion to full time.

A cost of living adjustment of 3.7% has been included for this fiscal year as well as a 2% wage adjustment for all Tier III employees.

FULL-TIME OVERTIME

7020.000 - Alarms & min/base staffing	\$773,806	\$656,000	\$656,000	\$700,000
7030.000 - Training	\$0	\$10,000	\$0	\$0
7045.000 - Working out of class BC/Capt.	\$20,401	\$15,000	\$15,000	\$15,000
7050.000 - BC staff assignments	\$139,634	\$125,000	\$125,000	\$125,000
FULL-TIME OVERTIME TOTAL	\$933,841	\$806,000	\$796,000	\$840,000

Overtime is divided into broad categories. The single highest cost results from meeting minimum contractual and elevated base level daily staffing. Other categories that are tracked include training and working out of class for the positions of Captain and Battalion Chief.

SALARIES PART-TIME

7120.000 - Alarms & Coverage	\$2,044	\$30,000	\$5,000	\$15,000
7160.000 - Facilities	\$25,002	\$30,000	\$30,000	\$30,000
7170.000 - Fire Prevention	\$16,080	\$41,000	\$43,000	\$54,120
7180.000 - Fleet Maintenance	\$24,500	\$25,000	\$33,000	\$19,200

**FINAL BUDGET COMPARISON
FISCAL YEAR 2016/2017
NORTH TAHOE FIRE PROTECTION DISTRICT**

	6/30/2016 UNAUDITED	BUDGET 2015-2016	PRELIMINARY 2016-2017	FINAL 2016-2017
SALARIES PART-TIME TOTAL	\$67,626	\$126,000	\$111,000	\$118,320
Part-time salaries primarily fund shift coverage. With the addition of more full time positions, the District has eliminated its apprentice program and reduced the remaining personnel to supplemental staffing. We have increased the Fire Prevention line to include Ron Carson.				
Other part-time funds include: facility maintenance, apparatus maintenance, PIO, and Fire Prevention				
7199.000 SALARIES ADJUSTMENTS				
7199.010 - Strike Team wages	-\$295,319	-\$150,000	-\$200,000	-\$200,000
	-\$295,319	-\$150,000	-\$200,000	-\$200,000
Strike Team wages account for personnel wages incurred when line staff are sent on out of area fire assignments. We are reimbursed for these expenses.				
7201.000 PUBLIC EMPLOYEES RETIREMENT SYSTEM				
Safety Employees (Tier I)		\$1,382,607	\$1,397,472	\$1,417,666
Safety Employees (Tier II)		\$211,042	\$240,203	\$225,219
Safety Employees (Tier III)		\$82,389	\$108,630	\$109,083
Miscellaneous Employees (Tier I)		\$81,037	\$78,446	\$63,445
Miscellaneous Employee (Tier II)		\$20,850	\$13,014	\$13,076
Miscellaneous Employee (Tier III)		\$2,694	\$11,764	\$21,705
PTP PERS safety members (Tier I)		\$0	\$0	\$0
PTP PERS safety members (Tier III)		\$0	\$0	\$0
PTP PERS miscellaneous (Tier I)		\$5,000	\$2,000	\$2,000
PTP PERS miscellaneous (Tier III)		\$5,000	\$2,000	\$2,000
PERS ACCOUNT TOTAL	\$1,694,574	\$1,790,619	\$1,853,529	\$1,854,194
TOTAL SALARIES AND WAGES	\$6,639,748	\$7,388,415	\$7,962,569	\$8,080,550

Contribution rates for Tier I Safety employees for fiscal year 2016/2017 are 18.89%. Effective calendar year 2015, Tier I employees will pay 11% of the PERS contribution which includes 2% of the employers contribution..

Contribution rates for Tier II Safety employees for fiscal year 2016/2017 are 16.712%. Effective calendar year 2016, Tier I employees will pay 11% of the PERS contribution which includes 2% of the employers contribution.

Contribution rates for Tier III Safety employees for fiscal year 2016/2017 are 11.153%. Tier III employees pay 11.5% of the PERS contribution.

Contribution rates for Tier I Miscellaneous employees for fiscal year 2016/2017 are 13.064%. Tier I employees pay 8% of the PERS contribution.

Contribution rates for Tier II Miscellaneous employees for fiscal year 2016/2017 are 12.055%. Tier II employees pay 8% of their PERS contribution.

**FINAL BUDGET COMPARISON
FISCAL YEAR 2016/2017
NORTH TAHOE FIRE PROTECTION DISTRICT**

	6/30/2016 UNAUDITED	BUDGET 2015-2016	PRELIMINARY 2016-2017	FINAL 2016-2017
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Contribution rates for Tier III Miscellaneous employees for fiscal year 2016/2017 are 6.237%. Tier III employees pay 6.25% of the PERS contribution.

Beginning fiscal year 2016/2017 PERS bills the District directly for the cost of the side fund. These costs are no longer included in the Employer's contribution but billed separately. For Safety Personnel the annual cost of the side fund is \$904,488 and Miscellaneous personnel the cost is \$61,918.

The District's guaranteed benefit retirement program with Cal PERS includes part-time employees that have met the PERS participation requirements.

Part time employees who are eligible for PERS pay a portion of the PERS contribution in the same manner as full time employees.

GROUP INSURANCE

7320.000 - MEDICAL - active - PERS	\$811,700	\$800,000	\$768,000	\$1,051,170
7330.000 - MEDICAL - retired - MERP	\$151,424	\$127,000	\$175,000	\$175,000
7340.000 - MEDICAL - retired - PERS	\$83,376	\$70,560	\$79,200	\$85,000
7350.000 - DENTAL	\$74,304	\$68,000	\$80,000	\$83,000
7360.000 - VISION	\$10,242	\$12,000	\$13,000	\$13,100
7370.000 - EMPLOYEE ASSISTANCE PROGRAM	\$3,645	\$3,700	\$3,300	\$3,600
7380.000 - LIFE, AD&D & LTD	\$9,605	\$17,000	\$7,500	\$10,000
7390.000 - Workers Compensation Insurance	\$327,761	\$300,000	\$330,000	\$330,000

GROUP INSURANCE TOTAL	\$1,472,057	\$1,398,260	\$1,456,000	\$1,750,870
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Medical insurance is fully paid for full-time employees and their families. The increase is due to the addition of Meeks Bay personnel. Partial payments are also made for retirees and eligible dependents. This budget category also accounts for dental and vision coverage, the employee assistance program, life, accidental death and long-term care insurance.

Medical insurance premiums have increased approximately 5%. Vision insurance premiums have increased approximately 5%. Dental and Life, AD&D & LTD insurance premiums are estimated to increase approximately 5%.

Workers compensation is also funded under this budget category at a rate of \$8.22 per \$100 for Safety personnel and a rate of \$4.70 per \$100 for Miscellaneous personnel.

7400.000 PAYROLL TAX LIABILITY

State Unemployment Insurance		\$18,060	\$18,060	\$18,060
FICA		\$89,091	\$97,790	\$99,609

PAYROLL TAX LIABILITY TOTAL	\$100,877	\$107,151	\$115,850	\$117,669
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This category funds the Medicare portion of Social Security and unemployment insurance.

GASB 45 COMPLIANCE PLAN

7500.000 - GASB 45 compliance plan		\$0	\$10,000	\$10,000
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GASB 45 COMPLIANCE PLAN TOTAL

**FINAL BUDGET COMPARISON
FISCAL YEAR 2016/2017
NORTH TAHOE FIRE PROTECTION DISTRICT**

	6/30/2016 UNAUDITED	BUDGET 2015-2016	PRELIMINARY 2016-2017	FINAL 2016-2017
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This category represents the District's phased funding of the GASB 45 Compliance Plan. The District has joined the CERBT trust and began funding this liability in fiscal year 2010/2011 and performs a valuation of its Retiree Health Liability every 2 years.

TOTAL PERSONNEL SALARIES AND BENEFITS	\$8,212,682	\$8,903,826	\$9,544,419	\$9,959,088
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**FINAL BUDGET COMPARISON
FISCAL YEAR 2016/2017
NORTH TAHOE FIRE PROTECTION DISTRICT**

	6/30/2016 UNAUDITED	BUDGET 2015-2016	PRELIMINARY 2016-2017	FINAL 2016-2017
<u>SERVICES & SUPPLIES</u>				
CLOTHING				
8011.000 - Uniform allowance, full time employees	\$29,647	\$27,900	\$28,000	\$40,000
8012.000 - Badges, patches, car plates	\$5,143	\$3,000	\$2,300	\$2,300
8013.000 - Safety boots, jackets, repairs	\$7,236	\$6,000	\$6,731	\$6,731
8014.000 - PTP uniforms	\$605	\$2,500	\$2,000	\$2,000
8015.000 - Class A uniforms	\$3,347	\$7,500	\$7,500	\$7,500
8016.000 - Snow pants & gloves	\$0	\$2,000	\$800	\$800
CLOTHING TOTAL	\$45,978	\$48,900	\$47,331	\$59,331

This account covers the \$750 per employee uniform allowance for full-time employees and other uniform requirements not a part of another program.

<u>SAFETY CLOTHING - STRUCTURE</u>				
8021.000 - Helmets	\$885	\$2,800	\$1,200	\$1,200
8022.000 - Turnouts	\$33,712	\$33,600	\$20,500	\$20,500
8023.000 - Turnout boots	\$454	\$1,500	\$600	\$600
8024.000 - Gloves	\$2,709	\$3,200	\$3,000	\$3,000
8025.000 - Hoods, suspenders, shields	\$2,012	\$2,500	\$2,500	\$2,500
8026.000 - Flashlights	\$0	\$500	\$500	\$500
8028.000 - Repairs	\$2,494	\$3,000	\$4,000	\$4,000
SAFETY CLOTHING - STRUCTURE TOTAL	\$42,266	\$47,100	\$32,300	\$32,300

These accounts cover expenses related to personal protective equipment (PPE) for all emergencies except vegetation fires. The District has been on a 10 year replacement program for turn-outs with PBI and Kevlar material.

<u>SAFETY CLOTHING - WILDLAND</u>				
8033.000 - Shirts, pants	\$8,806	\$9,000	\$9,000	\$9,000
8034.000 - Shelters	\$0	\$1,000	\$3,500	\$3,500
8035.000 - Gloves, hose packs, chaps	\$0	\$3,700	\$4,000	\$4,000
8036.000 - Web gear	\$662	\$1,500	\$1,000	\$1,000
8037.000 - Helmets	\$752	\$1,000	\$1,000	\$1,000
8038.000 - Water/Meals	\$1,607	\$2,500	\$2,500	\$2,500
8039.000 - Pack test	\$0	\$2,500	\$0	\$0
SAFETY CLOTHING - WILDLAND TOTAL	\$11,827	\$21,200	\$21,000	\$21,000

This account funds PPE for wildland fires and ensures adequate inventories are available to replace damaged or worn out items and to outfit new employees.

COMMUNICATIONS

**FINAL BUDGET COMPARISON
FISCAL YEAR 2016/2017
NORTH TAHOE FIRE PROTECTION DISTRICT**

	6/30/2016 UNAUDITED	BUDGET 2015-2016	PRELIMINARY 2016-2017	FINAL 2016-2017
8043.000 - Radio Repair	\$5,665	\$14,000	\$10,000	\$10,000
8044.000 - New /replacement radio/pager equipment	\$9,238	\$15,000	\$15,000	\$15,000
8045.000 - Radio/pager batteries	\$1,606	\$5,500	\$5,000	\$5,000
8046.000 - Radio software updates	\$146	\$500	\$300	\$300
8047.000 - Pager/Sat Phone service	\$393	\$250	\$400	\$400
8048.000 - Cell phone service	\$32,085	\$28,800	\$28,800	\$28,800
8048.010 - Cell phone equip & supplies	\$2,146	\$2,000	\$2,000	\$2,000
8049.020 - Radio licenses	\$0	\$500	\$250	\$250
COMMUNICATIONS TOTAL	\$51,280	\$66,550	\$61,750	\$61,750

These accounts fund a contract for radio repair and the cost of cell phone / service / equipment / supplies, sat-phone and radio pagers. Hands free equipment is included for cell phone usage in vehicles.

COMPUTER SYSTEMS

8051.000 - Hardware

8051.010 Computers	\$8,212	\$10,000	\$11,000	\$11,000
8051.012 Mobile Equipment (MDT)	\$13,282	\$6,000	\$0	\$97,038
8051.013 I-Pads (Chiefs & Admin)	\$0	\$0	\$0	\$0
8051.014 Printers	\$471	\$800	\$1,000	\$1,000
8051.030 Web site hosting	\$528	\$1,000	\$250	\$250
8051.040 cables, keyboards, mouse, hardware	\$340	\$250	\$0	\$0
8051.050 UPS batteries and replacement	\$64	\$300	\$300	\$300
8051.070 Routers and Switches	\$0	\$250	\$800	\$800
8051.075 Monitors	\$0	\$500	\$0	\$0
Hardware Total	\$22,897	\$19,100	\$13,350	\$110,388

8052.000 - Software

8052.015 Office 365	\$3,047	\$3,120	\$3,120	\$3,120
8052.030 Cougar Mountain	\$2,090	\$2,000	\$2,500	\$2,500
8052.040 Code 42 Software	\$360	\$240	\$240	\$240
8052.050 Domain License	\$0	\$2,000	\$0	\$0
8052.070 Fire House 3/1 to 3/1	\$1,710	\$1,710	\$1,710	\$1,710
8052.073 Firehouse Inspector	\$0	\$300	\$0	\$0
8052.077 CAD Interface	\$5,100	\$5,100	\$2,100	\$2,100
8052.079 RCM software for Utility	\$0	\$1,000	\$0	\$0
8052.082 AVG Managed Workplace	\$7,510	\$9,000	\$9,000	\$9,000
8052.084 Infinitely Virtual (server/data)	\$2,471	\$14,000	\$14,000	\$14,000
8052.086 ARCGIS / ARCPAD GIS	\$1,612	\$2,200	\$4,270	\$4,270
8052.088 TRIMBLE JUNO GIS	\$980	\$5,500	\$5,500	\$5,500
8052.090 Staffing Program	\$5,071	\$6,000	\$5,500	\$5,500
8052.092 Apparatus Software scanner updates	\$0	\$0	\$1,100	\$1,100
8052.100 Lexipol Subscription	\$4,900	\$4,900	\$4,900	\$5,700
Software Total	\$34,851	\$57,070	\$53,940	\$54,740

8053.010 - System maintenance	\$41,849	\$42,000	\$40,000	\$40,000
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**FINAL BUDGET COMPARISON
FISCAL YEAR 2016/2017
NORTH TAHOE FIRE PROTECTION DISTRICT**

	6/30/2016 UNAUDITED	BUDGET 2015-2016	PRELIMINARY 2016-2017	FINAL 2016-2017
COMPUTER SYSTEMS TOTAL	\$99,597	\$118,170	\$107,290	\$205,128

These accounts are broken down into hardware, software and contractual maintenance. Notable in this budget is the District's continued efforts to update and maintain software programs. Computer system maintenance contains the contract with an outside vendor.

HOUSEHOLD EXPENSES				
8061.000 - Station supplies	\$10,033	\$8,000	\$9,000	\$9,000
8061.010 - Janitorial supplies	\$3,896	\$4,000	\$4,000	\$4,000
HOUSEHOLD EXPENSES TOTAL	\$13,929	\$12,000	\$13,000	\$13,000

This account pays for station supplies at six locations.

FIRE EXTINGUISHERS				
8071.000 - Service	\$258	\$2,500	\$2,000	\$2,000
8072.000 - Replacement	\$389	\$1,000	\$1,000	\$1,000
FIRE EXTINGUISHERS TOTAL	\$647	\$3,500	\$3,000	\$3,000

8077.000 - GENERAL LIABILITY INSURANCE	\$80,591	\$80,000	\$83,000	\$81,000
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This is an estimate of the cost of the general liability insurance policy for the District.

APPARATUS MAINTENANCE				
8081.016 1985 Seagraves I	\$880	\$14,000	\$12,000	\$12,000
8081.022 1922 Seagraves I	\$146	\$3,500	\$3,500	\$3,500
8081.033 1990 Seagrave I	\$15,501	\$11,000	\$10,000	\$10,000
8081.041 1986 Grumman I	\$666	\$0	\$0	\$0
8081.045 1991 International III	\$269	\$5,500	\$5,500	\$5,500
8081.052 1971 John Deere loader	\$0	\$3,000	\$3,200	\$3,200
8081.056 1995 Chevy Tahoe P-5	\$817	\$1,000	\$2,500	\$0
8081.058 1997 Ford F-250 Mech	\$1,158	\$3,500	\$2,500	\$0
8081.060 1999 Ford F-250 STL	\$1,017	\$4,000	\$4,000	\$4,000
8081.065 2007 International III	\$6,581	\$6,000	\$8,200	\$8,200
8081.067 2001 Ford Expedition 500	\$757	\$3,000	\$3,500	\$3,500
8081.071 2003 Spartan Pumper I	\$11,582	\$12,500	\$13,000	\$13,000
8081.075 2004 Kenworth water tender	\$91	\$8,000	\$8,200	\$8,200
8081.076 2005 Ford Braun ambul	-\$21	\$0	\$4,500	\$4,500
8081.077 1997 International II- E56	\$1,365	\$7,000	\$7,000	\$7,000
8081.078 2008 Ford F250 502	\$6,666	\$4,500	\$4,500	\$4,500
8081.080 2008 Ford F-150 Stn51	\$3,487	\$4,000	\$4,000	\$4,000
8081.081 2008 Ford F-150 Stn52	\$2,444	\$4,000	\$4,000	\$4,000
8081.083 2006 Bauer air trailer	\$140	\$2,000	\$2,000	\$2,000
8081.084 2005 DCA70 CAT gen Stn51	\$0	\$1,800	\$1,800	\$1,800

**FINAL BUDGET COMPARISON
FISCAL YEAR 2016/2017
NORTH TAHOE FIRE PROTECTION DISTRICT**

	6/30/2016 UNAUDITED	BUDGET 2015-2016	PRELIMINARY 2016-2017	FINAL 2016-2017	
8081.085	2008 Ford Expedition B-5	\$1,772	\$4,000	\$4,000	\$4,000
8081.086	2009 Ford Expedition 500	\$3,352	\$4,000	\$4,000	\$4,000
8081.087	2008 Ford Braun ambu	\$5,623	\$15,000	\$5,000	\$5,000
8081.088	2011 Mechanic Vehicle	\$3,317	\$4,500	\$4,800	\$4,800
8081.089	2011 Ford F350 Braun Ambulance	\$759	\$3,100	\$3,000	\$3,000
8081.090	2012 Ford F-350 Braun ambulance	\$3,293	\$3,000	\$3,000	\$3,000
8081.091	2014 Ford F350 Braun Ambulance	\$0	\$3,000	\$3,000	\$3,000
8081.092	2014 KME Type I Engine	\$3,043	\$13,000	\$10,000	\$10,000
8081.093	2014 KME Type I Engine	\$3,192	\$13,000	\$10,000	\$10,000
8081.094	2014 Dodge Braun Ambulance	\$2,594	\$3,500	\$3,500	\$3,500
8081.095	2016 Dodge Braun Ambulance	\$2,556	\$5,000	\$3,800	\$3,800
8081.096	2016 Admin Utility Interceptor	\$346	\$3,000	\$1,800	\$1,800
8081.097	2016 Ford Utility F-250	\$5,778	\$5,000	\$5,500	\$5,500
8081.098	2016 Ford Utility F-250	\$4,475	\$5,000	\$6,500	\$6,500
8081.099	2016 KME Type I Engine	\$0	\$0	\$10,000	\$10,000
8081.100	2017 Prevention Utility Interceptor	\$0	\$0	\$0	\$2,500
8081.101	2017 Ford Utility F-250	\$0	\$0	\$0	\$2,500
8081.200	2002 Bandit chipper	\$932	\$2,000	\$1,800	\$1,800
8081.203	2004 Arrow trailer	\$0	\$1,000	\$1,000	\$1,000
8081.204	2006 Ford F450	\$25	\$3,500	\$3,500	\$3,500
8081.205	2006 Carson chip trailer	\$0	\$1,000	\$1,000	\$1,000
8081.207	2001 Ford F350	\$163	\$3,400	\$3,400	\$3,400
8081.208	2008 Ford F-450	\$209	\$3,500	\$3,500	\$3,500
8081.209	1999 Ford F-150 STN53	\$0	\$3,000	\$3,000	\$3,000
8081.210	1999 Ford F-150 Prevent	\$872	\$3,000	\$3,000	\$3,000
8081.212	2003 Chevy Tahoe	\$1,060	\$4,000	\$4,000	\$4,000
8081.213	2008 Bandit chipper	\$0	\$1,800	\$1,800	\$1,800
8081.214	1999 Ford F-150 Prevent	\$441	\$3,100	\$3,000	\$3,000
8081.247	Snowmobile Trailer	\$108	\$900	\$900	\$900
8081.248	PIO Trailer	\$0	\$250	\$250	\$250
8081.249	PIO Trailer	\$0	\$250	\$250	\$250
8081.250	American Signal OES-1 Sign Trailer	\$0	\$250	\$250	\$250
8081.251	American Signal (OES-2)	\$0	\$250	\$250	\$250
8081.252	1985 cook trailer	\$22	\$2,000	\$2,000	\$2,000
8081.253	2011 Skidoo Snowmobile	\$39	\$1,000	\$1,000	\$1,000
8081.254	2012 Skidoo Snowmobile	\$537	\$1,000	\$1,000	\$1,000
8081.255	Two-axle tow trailer	\$0	\$1,600	\$1,600	\$1,600
8081.256	Polaris ranger	\$1,541	\$1,000	\$1,800	\$1,800
8081.257	Utility trailer for ranger	\$145	\$600	\$600	\$600
8081.258	Snowmobile Sleigh	\$0	\$250	\$250	\$250
8081.259	CAT Loader	\$600	\$800	\$1,000	\$1,000
8081.998	Budget Adjustment	\$0	-\$121,850	-\$125,450	-\$121,950
APPARATUS MAINTENANCE TOTAL	\$100,340	\$100,000	\$96,500	\$100,000	

Notable is the budget adjustment, these accounts represent a decrease in the overall apparatus maintenance budget while still acknowledging the need for maintenance on individual apparatus units.

**FINAL BUDGET COMPARISON
FISCAL YEAR 2016/2017
NORTH TAHOE FIRE PROTECTION DISTRICT**

	6/30/2016 UNAUDITED	BUDGET 2015-2016	PRELIMINARY 2016-2017	FINAL 2016-2017
OTHER FLEET EXPENSES				
8084.000 - Coveralls & shop towels	\$2,958	\$3,500	\$6,000	\$6,000
8084.010 - Station Carpets & towels	\$9,809	\$7,000	\$7,700	\$7,700
8088.000 - Oils, fluids, filters	\$5,003	\$7,000	\$7,000	\$7,000
8089.000 - Diesel	\$38,641	\$45,000	\$45,000	\$45,000
8090.000 - Gas	\$29,664	\$28,000	\$29,000	\$29,000
8091.000 - Waste oil management	\$4,879	\$2,800	\$3,000	\$3,000
8092.000 - Shop tools - new & replacement	\$3,992	\$3,200	\$3,200	\$3,200
8093.000 - Service unit tools - new & replacement	\$775	\$1,000	\$1,000	\$1,000
8095.000 - Snow chains	\$3,848	\$3,800	\$3,800	\$3,800
8097.000 - Station Generator Maintenance	\$0	\$3,800	\$3,800	\$3,800
8098.000 - Parts inventory management	\$2,815	\$500	\$2,000	\$2,000
OTHER FLEET EXPENSES TOTAL	\$102,384	\$105,600	\$111,500	\$111,500

These accounts pay for the cost of the mechanic division, cost of diesel and gasoline, snow chains and generators. These accounts do not include the labor costs associated with part-time employees for apparatus repair.

OTHER EQUIPMENT MAINTENANCE

8102.000 - Outside repair	\$0	\$1,100	\$1,100	\$1,100
8103.000 - Small tools	\$1,580	\$2,000	\$2,000	\$2,000
8104.000 - Ladders - replacement, repair & testing	\$0	\$1,500	\$4,500	\$4,500
8104.004 - Ladders - New	\$0	\$3,500	\$0	\$0
8106.000 - Hurst/Holmatro tool testing	\$0	\$3,100	\$3,100	\$3,100
8107.000 - Pump testing	\$2,200	\$5,200	\$5,200	\$5,200
8108.000 - Hose testing	\$649	\$8,000	\$8,000	\$8,000
OTHER EQUIPMENT MAINTENANCE TOTAL	\$4,429	\$24,400	\$23,900	\$23,900

This account covers parts and testing of the District small tools and equipment. This also covers the costs of outsourcing to third party testing of ladders, rescue tools, engine pumps and hose.

SCBA MAINTENANCE

8111.000 - Testing	\$639	\$2,000	\$2,000	\$2,000
8112.000 - SCBA parts & maintenance-New OSHA R	\$3,464	\$5,500	\$4,500	\$4,500
8112.010 - SCBA fit testing	\$0	\$1,200	\$1,200	\$1,200
8113.000 - Compressor maintenance	\$3,847	\$6,000	\$3,500	\$3,500
8114.000 - Personal alert devices & batteries	\$211	\$450	\$450	\$450
SCBA MAINTENANCE TOTAL	\$8,161	\$15,150	\$11,650	\$11,650

TECHNICAL RESCUE EQUIPMENT

8121.020 Technical rescue equipment	\$359	\$1,500	\$500	\$500
8121.040 Swift Water Rescue Equip	\$0	\$750	\$500	\$500

**FINAL BUDGET COMPARISON
FISCAL YEAR 2016/2017
NORTH TAHOE FIRE PROTECTION DISTRICT**

	6/30/2016 UNAUDITED	BUDGET 2015-2016	PRELIMINARY 2016-2017	FINAL 2016-2017
8121.042 Snow Mobile Program Equipment	\$141	\$900	\$500	\$500
8121.045 Rope Rescue	\$5,375	\$5,000	\$4,000	\$4,000
8121.047 Ice Rescue	\$255	\$500	\$1,000	\$1,000
8121.052 Shorezone Rescue	\$896	\$750	\$500	\$500
8121.055 UTV / Back Country Rescue	\$5	\$500	\$500	\$500
RESCUE EQUIPMENT TOTAL	\$7,031	\$9,900	\$7,500	\$7,500

These accounts are for equipment for confined space rescue and technical rescue including rescue by snowmobile in the backcountry during the winter months and UTV rescue in the backcountry in the summer.

ALPINE MEADOWS FIRE STATION

8125.000 - Utilities	\$4,657	\$6,000	\$5,000	\$5,000
8126.000 - Repairs and maintenance				
8126.010 Maintenance	\$6,759	\$2,500	\$5,000	\$15,000
8126.030 Furniture	\$193	\$1,000	\$1,000	\$1,000
8126.035 Heater maint contract	\$380	\$500	\$400	\$400
8126.050 Exterminator	\$480	\$500	\$450	\$450
8126.070 Paint exterior/interior	\$5,990	\$5,700	\$2,500	\$2,500
8126.112 Alarm System Monitoring	\$372	\$500	\$500	\$500
8127.005 - Storage Bldg maint	\$0	\$500	\$0	\$0
8127.010 - WARN system		\$0	\$0	\$0
ALPINE MEADOWS FIRE TOTAL	\$18,831	\$17,200	\$14,850	\$24,850

These accounts track the cost of utilities, repairs and maintenance of the Alpine Meadows fire station. This year's expenses are estimated and reimbursed from ASCWD in the 15 year agreement. We have increased the budget for addition of new windows

BUILDINGS & GROUNDS MAINTENANCE

8131.000 - Snow removal contracts - all stations	\$7,000	\$7,000	\$7,000	\$7,000
Snow Removal	\$7,000	\$7,000	\$7,000	\$7,000
8132.000 - Station 51 - repairs & maintenance				
8132.010 Maintenance	\$14,858	\$15,000	\$15,000	\$15,000
8132.020 Sprinkler test	\$3,183	\$2,000	\$2,000	\$2,000
8132.030 Furniture	\$989	\$2,500	\$2,500	\$2,500
8132.050 Exterminator	\$480	\$500	\$450	\$450
8132.070 Driveway & Parking seal/stripe	\$4,035	\$5,000	\$0	\$0
8132.097 CA Elevator Permit	\$0	\$250	\$250	\$250
8132.098 Placer APCD Generator Permit	\$265	\$275	\$275	\$275
8132.099 Placer APCD Haz Mat Permit	\$975	\$1,100	\$1,100	\$1,100
8132.105 Window Cleaning	\$0	\$900	\$900	\$900
8132.112 Alarm Monitoring	\$312	\$500	\$500	\$500
8132.113 Alarm service	\$455	\$500	\$500	\$500
8132.115 HVAC service contract	\$7,950	\$12,500	\$12,500	\$12,500
8132.120 Elevator service/inspection/testing	\$1,159	\$1,250	\$1,250	\$1,250

**FINAL BUDGET COMPARISON
FISCAL YEAR 2016/2017
NORTH TAHOE FIRE PROTECTION DISTRICT**

	6/30/2016 UNAUDITED	BUDGET 2015-2016	PRELIMINARY 2016-2017	FINAL 2016-2017
Station 51 Repairs & Maint	\$34,661	\$42,275	\$37,225	\$37,225
8133.000 - Station 52 - repairs & maintenance				
8133.010 Maintenance	\$6,087	\$7,500	\$7,500	\$7,500
8133.025 Deck Stain	\$0	\$150	\$0	\$0
8133.030 Furniture	\$0	\$1,500	\$1,500	\$1,500
8133.050 Exterminator	\$480	\$500	\$450	\$450
8133.060 Driveway Seal and Fill	\$2,375	\$2,500	\$0	\$0
8133.070 Roof Repairs/maint	\$6,800	\$7,600	\$0	\$0
8133.080 Driveway repairs	\$11,649	\$10,000	\$0	\$0
8133.082 fence repairs	\$0	\$0	\$0	\$0
8133.096 Placer APCD Fuel Permit	\$91	\$100	\$100	\$100
8133.097 Placer APCD Vapor Test	\$435	\$450	\$450	\$450
8133.098 Placer APCD Generator Permit	\$266	\$275	\$275	\$275
8133.099 Placer APCD Haz Mat Permit	\$1,239	\$1,250	\$1,250	\$1,250
8133.112 Alarm Monitoring	\$455	\$500	\$500	\$500
8133.113 fuel pump repairs	\$0	\$500	\$0	\$0
Station 52 Repairs & Maint	\$29,877	\$32,825	\$12,025	\$12,025
8134.000 - Station 53 - repairs & maintenance				
8134.010 Maintenance	\$2,041	\$7,500	\$7,500	\$7,500
8134.020 Sprinkler Test	\$1,181	\$250	\$250	\$250
8134.030 Furniture	\$515	\$2,500	\$1,500	\$1,500
8134.050 Exterminator	\$480	\$500	\$450	\$450
8134.060 Driveway seal and fill	\$0	\$2,500	\$0	\$0
8134.080 Paint/repair trim	\$0	\$0	\$0	\$0
8134.098 Placer APCD Generator Permit	\$265	\$275	\$275	\$275
8134.112 Alarm Monitoring	\$364	\$500	\$500	\$500
Station 53 Repairs & Maint	\$4,846	\$14,025	\$10,475	\$10,475
8135.000 - Station 54 - repairs & maintenance				
8135.010 Maintenance	\$3,361	\$7,500	\$7,500	\$7,500
8135.020 Sprinkler Test	\$1,253	\$250	\$250	\$250
8135.030 Furniture	\$0	\$0	\$2,000	\$2,000
8135.050 Exterminator	\$480	\$500	\$450	\$450
8135.070 Roof repair / maint	\$5,700	\$5,700	\$0	\$0
8135.085 Window / Door replacement	\$0	\$2,500	\$3,000	\$3,000
8135.060 Driveway	\$2,375	\$5,000	\$0	\$0
8135.098 Placer APCD Generator Permit	\$265	\$275	\$275	\$275
8135.099 Placer APCD Haz Mat Permit	\$1,153	\$1,250	\$1,250	\$1,250
8135.112 Alarm Monitoring	\$364	\$500	\$500	\$500
Station 54 Repairs & Maint	\$14,951	\$23,475	\$15,225	\$15,225
8136.000 - Station 55 - repairs & maintenance				
8136.010 Maintenance	\$3,228	\$6,000	\$6,000	\$6,000
8136.030 Furniture	\$0	\$1,000	\$0	\$0
8136.050 Exterminator	\$480	\$500	\$450	\$450
8136.060 Driveway seal	\$725	\$2,000	\$0	\$0

**FINAL BUDGET COMPARISON
FISCAL YEAR 2016/2017
NORTH TAHOE FIRE PROTECTION DISTRICT**

	6/30/2016 UNAUDITED	BUDGET 2015-2016	PRELIMINARY 2016-2017	FINAL 2016-2017
8136.070 Roof repair / maint	\$0	\$5,700	\$0	\$0
8136.XXX Heater Replacement	\$0	\$0	\$1,200	\$1,200
8136.098 Placer APCD Generator Permit	\$266	\$275	\$275	\$275
8136.092 Sewer pump repairs	\$0	\$2,500	\$2,500	\$2,500
8136.110 Sewer service contract	\$0	\$1,200	\$1,200	\$1,200
8136.112 Alarm System Monitoring	\$455	\$500	\$500	\$500
Station 55 Repairs & Maint	\$5,154	\$19,675	\$12,125	\$12,125
8137.000 - Airport Storage	\$2,492	\$2,500	\$2,500	\$2,500
8139.000 - All Station Maint & Furniture Adjustment			-\$25,000	-\$25,000
8140.020 - ARB Permits (3yr cycle - permits chippers)	\$0	\$2,000	\$2,000	\$2,000
BUILDINGS & GROUNDS MAINTENANCE TOTAL	\$98,981	\$143,775	\$73,575	\$73,575

EMS PROGRAM

8153.000 - Disposable supplies	\$38,566	\$40,000	\$40,000	\$40,000
8153.010 - Medications	\$6,310	\$5,000	\$9,900	\$9,900
8154.000 - Equipment replacement	\$3,180	\$5,500	\$13,800	\$13,800
8155.000 - Equipment testing & repair				
8155.010 Repairs	\$0	\$0	\$0	\$0
8155.020 Gurney PM	\$0	\$2,500	\$2,500	\$2,500
8155.030 Zoll (monitors PM)	\$788	\$4,420	\$4,500	\$4,500
8156.000 - Oxygen gas	\$2,930	\$3,000	\$3,000	\$3,000
8158.000 - EPCR service fees	\$2,995	\$2,995	\$2,995	\$2,995
8159.000 - IFT expenses	\$3,360	\$4,000	\$4,000	\$4,000
8160.000 - SSV contract	\$3,492	\$1,500	\$2,000	\$2,000
8161.000 - Billing fees	\$69,113	\$66,000	\$72,000	\$75,000
8161.010 - Metro Fire GEMT admin fee	\$189	\$1,250	\$1,500	\$1,500
EMS PROGRAM TOTAL	\$130,923	\$136,165	\$156,195	\$159,195

This category accounts for the costs associated with the District EMS program. Other expenses include billing and EMS forms, IFT expenses, SSV EOA contract monitoring fee, billing fees to the third part billing agent.

SUBSCRIPTIONS & MEMBERSHIPS

8181.000 - Publications	\$618	\$250	\$250	\$250
8182.000 - Memberships	\$625	\$7,500	\$7,500	\$7,500
8183.000 - CSFA dues	\$11,039	\$5,000	\$6,000	\$6,000
SUBSCRIPTIONS & MEMBERSHIPS TOTAL	\$12,282	\$12,750	\$13,750	\$13,750

**FINAL BUDGET COMPARISON
FISCAL YEAR 2016/2017
NORTH TAHOE FIRE PROTECTION DISTRICT**

	6/30/2016 UNAUDITED	BUDGET 2015-2016	PRELIMINARY 2016-2017	FINAL 2016-2017
OFFICE SUPPLIES				
8186.000 - Copier lease	\$7,722	\$7,200	\$8,000	\$8,000
8187.000 - Disposable supplies	\$9,599	\$12,000	\$12,000	\$12,000
8188.000 - Equipment replacement & repair	\$661	\$500	\$500	\$500
8189.000 - Postage & shipping	\$2,624	\$3,000	\$2,500	\$2,500
8193.000 - Checks, tax forms, e-filing	\$366	\$600	\$200	\$200
8193.010 - Bank fees	\$491	\$1,000	\$500	\$500
OFFICE SUPPLIES TOTAL	\$21,463	\$24,300	\$23,700	\$23,700

This account shows the cost of various publications, professional association memberships including Sierra Front, NFPA, IAAI as well as dues for all employees with the California State Firefighters Association.

These accounts address all aspects of office supplies and equipment for all stations including the monthly leases for the copier at Stn 51.

BOARD EXPENSES				
8201.000 - Medical insurance	\$55,711	\$55,000	\$60,000	\$60,000
8202.000 - Meeting fees	\$4,606	\$5,300	\$5,000	\$5,000
8202.010 - Board Member I-pads	\$0	\$0	\$0	\$1,750
8202.020 - Board Member uniforms	\$0	\$1,000	\$1,000	\$1,000
8205.000 - Awards ceremony	\$5,851	\$5,000	\$5,000	\$5,000
8208.000 - Election expenses	\$0	\$1,000	\$2,500	\$2,500
BOARD EXPENSES TOTAL	\$66,168	\$67,300	\$73,500	\$75,250

These accounts contain all costs associated with the District Board of Directors, including the cost of Board member medical insurance, meetings and I-pads. In addition the District's employee awards ceremony is accounted for here.

PROFESSIONAL EXPENSES				
8211.010 - Annual audit	\$28,950	\$22,950	\$30,000	\$30,000
8211.020 - OPEB Valuation	\$3,500	\$3,500	\$0	\$0
8211.030 - Professional Services	\$12,836	\$20,000	\$10,000	\$18,000
8211.035 - HMR Evacuation planning	\$0	\$0	\$25,000	\$25,000
8211.040 - Payroll Services	\$2,600	\$3,000	\$2,600	\$2,600
8211.050 - Accounts Payable Services	\$3,025	\$3,000	\$3,000	\$3,000
8211.060 - Negotiations	\$3,482	\$6,700	\$0	\$0
8211.080 - Prevention Consultant	\$3,667	\$4,000	\$4,000	\$4,000
8212.020 - Stn 53 replacement	\$0	\$10,000	\$10,000	\$10,000
8213.000 - Legal fees	\$41,363	\$45,000	\$45,000	\$45,000
PROFESSIONAL EXPENSES TOTAL	\$99,423	\$118,150	\$129,600	\$137,600

**FINAL BUDGET COMPARISON
FISCAL YEAR 2016/2017
NORTH TAHOE FIRE PROTECTION DISTRICT**

	6/30/2016 UNAUDITED	BUDGET 2015-2016	PRELIMINARY 2016-2017	FINAL 2016-2017
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These accounts includes the cost of the annual audit and the bi-annual valuation of the District's OPEB liability. Also included are fees to outsource Payroll and Accounts Payable, monies for the Prevention consultant, HMR evacuation plan and other professional services. Legal fees include the contract with Porter/Simon and the hourly contract for labor issues with Dan Coyle.

OTHER SERVICES

8216.000 - AB-2838.000 - LAFCO	\$6,330	\$6,331	\$7,000	\$7,000
8217.000 - Legislative advocacy/grants	\$12,135	\$12,180	\$12,150	\$12,150
8218.000 - Map book / wall map updates	\$0	\$1,500	\$1,500	\$1,500
8219.000 - Grass Valley Dispatch	\$78,222	\$112,800	\$112,800	\$112,800
8220.060 - CWPP update	\$3,000	\$3,700	\$0	\$0
8220.070 - Contractual Services	\$0	\$10,000	\$10,000	\$10,000
8220.080 - Wetland Monitoring STN 51	\$3,277	\$4,500	\$4,500	\$4,500
8221.000 - SB-2557 & tax collection fee	\$146,334	\$135,000	\$150,000	\$150,000
8222.000 - Outside Services	\$18,410	\$7,000	\$15,000	\$15,000
OTHER SERVICES TOTAL	\$267,708	\$293,011	\$312,950	\$312,950

LAFCO charges are computed based on budget size and are non-negotiable.

The contract for legislative advocacy and grant procurement is with Sustainable Community Advocates.

The Placer County Fee to collect the property taxes, special tax and benefit assessment are non-negotiable.

The District has contracted with Grass Valley Dispatch to perform dispatch services.

PUBLICATIONS & NOTICES

8224.000 - Legal notices/advertisements	\$1,745	\$2,000	\$2,000	\$2,000
PUBLICATIONS & NOTICES TOTAL	\$1,745	\$2,000	\$2,000	\$2,000

TRAVEL & MEETINGS

8227.000 - Travel & meetings & workshops	\$17,503	\$12,000	\$14,000	\$25,000
TRAVEL & MEETINGS TOTAL	\$17,503	\$12,000	\$14,000	\$25,000

These funds account for the cost of District hosted meetings at any station and meals provided at fires and incidents and strike teams as well as expenses associated with travel and meetings at other locations and including a contingency for unanticipated travel.

HAZ-MAT

8231.000 - Disposable supplies	\$154	\$2,000	\$1,500	\$1,500
8234.000 - Equipment repairs & replacement	\$4,047	\$5,000	\$3,500	\$3,500
HAZ-MAT TOTAL	\$4,201	\$7,000	\$5,000	\$5,000

This accounts for the costs associated with the District's Hazardous Material program. The budget includes the annual calibration of sensors in the gas detectors and the replacement of disposable supplies if used at an incident.

**FINAL BUDGET COMPARISON
FISCAL YEAR 2016/2017
NORTH TAHOE FIRE PROTECTION DISTRICT**

	6/30/2016 UNAUDITED	BUDGET 2015-2016	PRELIMINARY 2016-2017	FINAL 2016-2017
SPECIAL DISTRICT EXPENSES				
8241.000 - Goodwill	\$57	\$200	\$200	\$200
8243.000 - Photos & inventory tags, ID cards	\$70	\$1,000	\$1,000	\$1,000
8244.010 - Pictures	\$3,276	\$5,000	\$3,000	\$3,000
SPECIAL DISTRICT EXPENSES TOTAL	\$3,403	\$6,200	\$4,200	\$4,200

HYDRANTS				
8253.000 - Supplies	\$131	\$1,000	\$500	\$500
HYDRANTS TOTAL	\$131	\$1,000	\$500	\$500

These accounts are for the cost of snow removal around hydrants in the higher elevation neighborhoods, hydrant stakes and supplies for annual maintenance and a contingency for loader rental if the amount of snow dictates.

SUPPRESSION				
8256.000 - Wildland equipment/foam/tools	\$811	\$2,500	\$3,000	\$3,000
8257.000 - Structure equipment/hose/tools	\$10,481	\$10,000	\$10,000	\$10,000
8258.000 - Strike Team expenses	\$296,616	\$85,000	\$200,000	\$200,000
8258.010 - REMS Equipment	\$0	\$0	\$0	\$0
SUPPRESSION TOTAL	\$307,908	\$97,500	\$213,000	\$213,000

These accounts are for equipment and tools associated with both structural and wildland firefighting, strike team expenses which are generally reimbursed.

UTILITIES				
8261.000 - Natural gas	\$27,904	\$25,000	\$28,000	\$28,000
8262.000 - Electricity	\$37,006	\$35,000	\$35,000	\$35,000
8263.000 - Sewer & water	\$19,506	\$22,000	\$22,000	\$22,000
8264.000 - Garbage	\$305	\$1,000	\$1,000	\$1,000
8265.000 - Phones & computer lines	\$17,669	\$30,000	\$30,000	\$30,000
UTILITIES TOTAL	\$102,390	\$113,000	\$116,000	\$116,000

These accounts cover the cost of utilities for all stations including natural gas, electricity, sewer and water, garbage collection, land line phone and computer lines.

FIRE PREVENTION				
8282.000 - Codes & subscriptions	\$768	\$4,500	\$5,495	\$5,495
8282.010 - Fire Code Adoption Workshops	\$0	\$0	\$1,350	\$1,350
8282.020 - Buellton Fire Prevention Institute	\$0	\$0	\$3,600	\$3,600
8283.000 - Public education	\$4,836	\$12,000	\$0	\$0

**FINAL BUDGET COMPARISON
FISCAL YEAR 2016/2017
NORTH TAHOE FIRE PROTECTION DISTRICT**

	6/30/2016 UNAUDITED	BUDGET 2015-2016	PRELIMINARY 2016-2017	FINAL 2016-2017
8285.000 - Forms & supplies	\$418	\$2,000	\$500	\$500
8286.000 - Photography	\$811	\$1,500	\$150	\$150
8287.000 - Investigations	\$9	\$3,000	\$0	\$0
8287.010 - Investigation Supplies	\$440	\$1,000	\$2,500	\$2,500
8288.000 - Associations	\$580	\$1,500	\$1,525	\$1,525
FIRE PREVENTION TOTAL	\$7,862	\$25,500	\$15,120	\$15,120

Notable this year is the addition of funds needed for workshops and rollout of the updated Fire Code as well as a new annual expense for the Buellton Fire Prevention Institute. Publication education will be budgeted by the PIO.

GRANTS

8289.010 - Cal FIRE - VFA (Radios)	\$37,224	\$20,000	\$20,000	\$19,650
8291.000 - Cal FIRE - AFG Evacuation Guides	\$42,840	\$43,617	\$0	\$0
8292.000 - FEMA-AFG MDTs	\$0	\$0	\$0	\$97,038
8292.001 - FEMA-AFG SCBA	\$0	\$0	\$0	\$32,000
8293.000 - SNPLMA (Fairway/Bunker)	\$0	\$35,653	\$0	\$5,839
8293.001- SNPLMA 15	\$0	\$0	\$50,000	\$50,000
8293.002 - CTC pile burning	\$0	\$0	\$49,000	\$49,000
8294.010 - Cal FIRE - CTC GHG Vedanta	\$168,322	\$120,000	\$0	\$0
8294.012 - Cal FIRE TRCD chipping (Alpine & NTFPL)	\$7,648	\$78,710	\$50,000	\$24,000
8294.013 - NLTFPD Bi-State Defensible Space	\$0	\$0	\$0	\$10,000
8294.014 - FEMA Fuel reduction	\$0	\$0	\$0	\$50,000
8294.015 - LVFPD Water Quality Enhancement	\$0	\$0	\$0	\$5,000
GRANTS TOTAL	\$256,034	\$297,980	\$169,000	\$342,527

The majority of grants have a calendar year end, and often span two of the District's fiscal years. The above grant expenditures have been revised to reflect activity for the current year only.

For the current fiscal year the District has included the remaining Cal Fire TRCD funds, funds from CTC for pile burning and the year of a 5 year grant from SNPLMA 15.

Also included is a VFA grant for radios.

TRAINING AND SAFETY

8301.020 - Line Safety Staff Development	\$36,097	\$27,500	\$26,000	\$26,000
8301.040 - Chief Officer Development	\$9,165	\$10,000	\$9,000	\$9,000
8301.060 - Administrative Development	\$3,661	\$4,000	\$4,000	\$4,000
8301.080 - Executive Officer Development	\$4,805	\$5,000	\$4,000	\$4,000
8302.020 - Prevention Development	\$4,073	\$4,000	\$5,000	\$5,000
8302.040 - EMS Officer Development	\$0	\$1,000	\$1,000	\$1,000
8302.080 - Training Officer Development	\$969	\$3,000	\$2,000	\$2,000
8303.020 - Mechanic Development	\$2,177	\$2,000	\$2,000	\$2,000
8303.040 - Specialty Staff (tech, haz mat, scba, GIS.)	\$16,548	\$20,500	\$18,000	\$18,000
8304.020 - Part-Time FF Development	\$170	\$2,000	\$500	\$500
8304.040 - Board Member Development	\$2,538	\$4,000	\$3,000	\$4,500

**FINAL BUDGET COMPARISON
FISCAL YEAR 2016/2017
NORTH TAHOE FIRE PROTECTION DISTRICT**

	6/30/2016 UNAUDITED	BUDGET 2015-2016	PRELIMINARY 2016-2017	FINAL 2016-2017
8305.020 - Training Materials	\$2,311	\$7,000	\$7,000	\$7,000
8305.030 - Training Facility (Burn bldg, Conf Ctr)	\$65	\$4,000	\$3,500	\$3,500
8305.040 - Recruitment expenses-FF/Cap/BC Test	\$3,054	\$10,000	\$10,000	\$10,000
8305.070 - Full-Time Medic / EMT CE's	\$22,700	\$22,500	\$25,500	\$25,500
8310.040 - Safety Officer Development	\$673	\$1,000	\$1,000	\$1,000
TRAINING AND SAFETY TOTAL	\$109,006	\$127,500	\$121,500	\$123,000
OTHER SPECIAL TRAINING				
8311.020 - EMS License and Certificate Fees	\$3,839	\$3,000	\$3,000	\$3,000
8311.040 - DMV license and Certificate Fees	\$1,217	\$1,000	\$1,000	\$1,000
8311.060 - Physicals (DMV, RTW, Pre-emp)	\$6,956	\$7,500	\$7,000	\$7,000
8312.020 - Fitness Equip Maint & Repairs	\$634	\$5,000	\$3,100	\$3,100
8312.040 - Fitness Equip Replacement	\$2,134	\$2,000	\$3,800	\$3,800
8313.040 - Wellness Program	\$20,890	\$20,000	\$17,000	\$17,000
8313.060 - IIPP Expenses	\$1,330	\$4,000	\$3,500	\$3,500
8313.080 - Safety equipment & supplies	\$1,009	\$2,500	\$3,000	\$3,000
OTHER SPECIAL TRAINING TOTAL	\$38,009	\$45,000	\$41,400	\$41,400
TRAINING TOTAL	\$147,015	\$172,500	\$162,900	\$164,400

The District training program is multi-faceted and has numerous objectives for the coming year. This includes hosting or sending employees to classes necessary to meet career development objectives, conducting spring and fall driver/operator classes, an ambulance and utility driver class for new fire fighters, continued staff training for safety and injury prevention and hosting the requisite mandated training for CPR, EMT-1, Haz Mat, Blood borne Pathogens, TB, PFT, fit testing, HIPAA and other Cal-OSHA mandates.

Also this accounts for the contract with an outside vendor to manage the mandated blood borne pathogen program records, safety equipment and supplies, turn-out laundering, mandated DMV physicals for commercial Class "B" drivers and pre-employment physicals.

The District will provide training to the Administrative staff. Board members will continue to attend classes to enhance their positions.

FIRE SUPPRESSION ASSESSMENT

8317.010 - Red Flag staffing	\$0	\$0	\$0	\$0
8318.000 - Handcrew/Chipping	\$90,000	\$40,000	\$90,000	\$90,000
8319.095 - Forest Fuels program supplies	\$204	\$2,000	\$2,000	\$2,000
8320.030 - Pub Ed supplies/advertising	\$4,115	\$3,000	\$5,000	\$5,000
8327.000 - PIO	\$1,794	\$5,000	\$5,500	\$5,500
8327.010 - CERT / CEIT	\$6,495	\$8,000	\$9,500	\$9,500
FIRE SUPPRESSION ASSESSMENT TOTAL	\$102,608	\$58,000	\$112,000	\$112,000

As a result of the voter approved Fire Suppression Assessment the District has embarked on fire suppression, prevention activities and CERT (Citizen Emergency Response Team).

8999.100 - UNALLOCATED ACCOUNT TOTAL	\$0	\$5,000	\$5,000	\$5,000
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**FINAL BUDGET COMPARISON
FISCAL YEAR 2016/2017
NORTH TAHOE FIRE PROTECTION DISTRICT**

	6/30/2016 UNAUDITED	BUDGET 2015-2016	PRELIMINARY 2016-2017	FINAL 2016-2017
<u>TOTAL PROGRAMS AND SERVICES</u>	\$2,235,038	\$2,262,801	\$2,236,561	\$2,556,676
<u>TOTAL OPERATING EXPENSES</u>	\$10,447,719	\$11,166,627	\$11,780,980	\$12,515,764

CAPITAL EXPENDITURES

9100.010 Interest Payment Engine M92 & M93	\$20,366	\$20,366	\$18,069	\$18,069
9100.015 Interest Payment Engine No. 3	\$0	\$55,000	\$14,348	\$14,348
9100.020 Interest payment M91 Ambulance	\$2,727	\$2,727	\$1,859	\$1,859
9100.022 Interest Payment M94 Dodge Ambulance	\$2,573	\$2,574	\$1,959	\$1,959
9100.025 Utility purchase M101	\$68,937	\$100,000	\$0	\$50,000
9100.027 500 Vehicle M100	\$29,361	\$30,000	\$0	\$30,000
9100.099 Loader pmt	\$23,840	\$25,000	\$25,000	\$25,000
9189.000 Interest payment I-Bank	\$275,957	\$275,957	\$267,969	\$272,028
9189.010 Annual Fee I-Bank	\$27,803	\$27,803	\$27,023	\$27,023
9200.011 EMS Equip (Monitors & chairs)	\$70,659	\$0	\$68,200	\$130,000
9200.015 Fitness Equipment (treadmill Stn 53)	\$0	\$6,200	\$0	\$0
9200.042 Ambulance lease / purchase	\$34,369	\$30,000	\$0	\$0
9200.055 SCBA Service Room changes Stn 51	\$3,396	\$5,000	\$0	\$0
9200.072 Water Tank Replacement, Stn 56	\$5,100	\$0	\$0	\$0
9200.075 Plymovent installation Stn 56	\$8,492	\$10,000	\$0	\$0
9200.080 Plymovent relocation Stn 51 & 53	\$15,131	\$13,000	\$0	\$0
9200.085 Energy efficient light	\$1,014	\$10,000	\$5,000	\$5,000
TOTAL CAPITAL	\$589,725	\$613,627	\$429,427	\$575,286

DEBT EXTINGUISHMENT

9300.010 Fire Engine Principal Pmt M92 & M93	\$78,656	\$78,656	\$80,953	\$80,953
9300.015 Fire Engine Principal Pmt No. 3	\$19,100	\$0	\$42,289	\$42,289
9300.020 Principal payment M91	\$19,851	\$19,100	\$19,967	\$19,967
9300.025 Principal payment M94	\$0	\$19,851	\$20,465	\$20,465
9300.040 Principal payment I-Bank	\$260,220	\$260,220	\$268,729	\$268,729
TOTAL PRINCIPAL	\$377,827	\$377,827	\$432,403	\$432,403

The interest expense for all lease payments is reflected above. The principal portion of the lease payments is reflected here.

5740.000 Transfer to Facilities Infrastructure Reserve	\$0	\$0	\$0	\$0
5760.000 Transfer to Unrestricted Reserve Fund	\$0	\$157,368	\$0	\$0

**FINAL BUDGET COMPARISON
FISCAL YEAR 2016/2017
NORTH TAHOE FIRE PROTECTION DISTRICT**

	6/30/2016 UNAUDITED	BUDGET 2015-2016	PRELIMINARY 2016-2017	FINAL 2016-2017
<i>5770.000 Transfer to Mitigation fee account</i>	\$0	\$99,000	\$110,000	\$110,000
TOTAL TRANSFERS TO RESERVE FUND	\$0	\$256,368	\$110,000	\$110,000
TOTAL CAPITAL	\$967,552	\$1,247,822	\$971,830	\$1,117,689
TOTAL BUDGET	\$11,415,271	\$12,414,449	\$12,752,810	\$13,633,453