

North Tahoe Fire Protection District

Fiscal Year 2015/2016

Final Budget



Passed and adopted September 16, 2015 at a regular meeting of the Board of Directors

To: NTFPD, Board of Directors
From: Michael Schwartz, Fire Chief
Date: 09/10/15

**SUBJECT: AGENDA ITEM #4.a. & #4.b., CONSIDER FINAL BUDGET FOR
FISCAL YEAR 2015/2016**

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. Changes from the preliminary budget to the final budget are indicated in red.

Revenues

The District largest revenue source is Property Taxes which include the Special Tax and Benefit Assessment. As a result of our discussions with Placer County, the District estimates a 5.7% increase property taxes this year. This is the third year the District is projecting increased property tax revenues. Notable is the RDA Pass-through and RDA Dissolution. The Re-Development Successor Agency has assured the District that the Pass-through monies will continue however, the District did not receive the expected amount of pass-through monies and the dissolution dollars were reduced as well. The District estimates \$174,000 in pass through monies and \$200,000 RDA Dissolution residual distribution. The Special Tax and Benefit Assessment have been programmed with a 2.4% increase for the preliminary budget.

Other notable changes in revenue include the FEMA SAFER grant of \$617,253 which will be used to fund nine firefighter's positions, other grant revenues for fuels reduction which total \$234,363 and revisions of the Evacuation guide of \$41,436. Continuing this year is the contract for services with Alpine Meadows of \$471,832, El Dorado County for \$140,000 and Meeks Bay Fire for \$189,410. Ambulance transports and GEMT revenues are expected to total \$1,225,000.

Total revenues show as a 7.9% 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. For the third year in a row, the District will add to the reserve fund.

Expenditures

The District's biggest expense is salaries and benefits. The District has programmed a 5.8% increase in these expenses. This increase can be attributed to increases pay due to step raises and longevity. We have also converted two part time prevention positions to full time Fire Inspector Officers 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 2.4% cost of living pay increase has been programmed for all employees in January 2015.

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 12.76%. Total Capital Expenditures have increased by 14% and includes several facility maintenance projects as well as an ambulance lease, apparatus purchase of 1 fire engine, 2 utility vehicles, 1 admin vehicle and monies transferred to reserves.

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 help 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 anything 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 \$12,414,449

Adopt Resolution 13 – 2015, setting the Appropriations Limit for fiscal year 2015-2016

**FINAL BUDGET COMPARISON
FISCAL YEAR 2015/2016
NORTH TAHOE FIRE PROTECTION DISTRICT**

	06/30/2015 UNAUDITED	BUDGET 2014-2015	PRELIMINARY 2015-2016	FINAL 2015-2016
<i>REVENUES</i>				
<i>PROPERTY & SPECIAL TAXES</i>				
4100.000 - Current secured property tax	\$4,393,079	\$4,435,950	\$4,524,669	\$4,912,416
4110.000 - Unitary & op non-unitary	\$120,954	\$120,954	\$123,373	\$129,314
4120.000 - Miscellaneous tax revenues	\$2,806	\$2,500	\$2,550	\$3,479
4130.000 - Current unsecured property tax	\$112,602	\$112,137	\$114,380	\$116,702
4140.000 - Current supplement tax	\$125,106	\$112,071	\$113,870	\$126,472
4150.000 - Homeowners prop tax red	\$42,848	\$41,940	\$42,668	\$42,487
4199.000 - RDA Passthrough	\$168,992	\$170,000	\$174,000	\$174,000
4199.010 - RDA Dissolution	\$246,342	\$300,000	\$100,000	\$200,000
4200.000 - Special tax	\$2,417,610	\$2,417,640	\$2,473,246	\$2,472,937
4210.000 - Fire Suppression assessment	\$674,677	\$674,590	\$690,106	\$690,045
Subtotal	\$8,305,016	\$8,387,782	\$8,358,862	\$8,867,852

Property and voter approved taxes represent about two-thirds of District revenue. Were it not for the State of California and Placer County Successor Agency tax shifts, the District would be better off financially. The District will lose approximately \$1.5 million in revenues as a result of the property tax shift. We will use Placer County's estimates of Property Tax Revenue for our final budget numbers. Overall Property and Special taxes have increased 5.7% over last year's budget.

During the 2014/2015 fiscal year, the District received a residual distribution from the Placer County Successor Agency. As well we received the pass through monies from the Successor Agency. It is impossible to determine the monies we will receive in the 2015/16 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 2.4%.

**FINAL BUDGET COMPARISON
FISCAL YEAR 2015/2016
NORTH TAHOE FIRE PROTECTION DISTRICT**

	06/30/2015 UNAUDITED	BUDGET 2014-2015	PRELIMINARY 2015-2016	FINAL 2015-2016
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OTHER REVENUES

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

5440.000 - Transfer from Mitigation Fee account	\$0	\$100,000	\$80,000	\$80,000
5450.000 - Transfer from Apparatus reserve	\$0	\$0	\$50,000	\$50,000
5470.000 - Transfer from Unrestricted Reserve Fund	\$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.

9507.000 - Interest Income	\$37,091	\$25,000	\$25,000	\$30,000
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Projected interest income on unrestricted cash, including those amounts invested in Placer County and Plumas Bank.

9510.000 - Ambulance services	\$1,109,571	\$850,000	\$1,100,000	\$1,100,000
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The District's ambulance revenue collection rate exceeds the national average ambulance collection rate of 62%.

9510.010 - GEMT	\$127,381	\$65,000	\$125,000	\$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.

9511.090 - CA Clearing House	\$0	\$30,000	\$0	\$0
9512.010 - SNPLMA (Fairway/Bunker)	\$69,446	\$0	\$35,653	\$35,653
9512.009 - CalFIRE VFA Radio Grant	\$0	\$20,000	\$10,000	\$10,000
9513.010 - CalFIRE AFG Evacuation Guide	\$0	\$0	\$41,436	\$41,436
9513.011 - CalFIRE CTC GHG Vedanta	\$0	\$0	\$120,000	\$120,000
9515.XXX - CalFIRE TRCD chipping	\$0	\$0	\$0	\$78,710
9518.005 - FEMA SAFER	\$697,515	\$765,027	\$617,253	\$617,253
9518.007 - FEMA-AFG MDTs	\$60,922	\$162,054	\$0	\$0

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.

In the Spring of 2014 the District was awarded a \$1.6 million dollars for a SAFER grant funded through FEMA. This grant will span 24 months. The District will use these monies to fund 9 firefighter positions. These additional positions will allow the District to better meet the NFPA 1710 assembly standard for structure fires.

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.

9520.000 - Alpine Meadows contract	\$441,279	\$456,000	\$589,790	\$471,832
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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.

9520.010 - Alpine Meadows chipping	\$0	\$14,550	\$0	\$0
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9521.000 - Meeks Bay Contract	\$181,342	\$189,000	\$189,000	\$189,000
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The District has entered into a contract to provide Fire Management Services to Meeks Bay Fire District.

9525.000 - El Dorado County contract	\$84,473	\$140,000	\$140,000	\$140,000
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The District has negotiated a new contract that will provide payments based on actual property taxes received.

9526.000 - Mitigation fees & fund transfer	\$106,236	\$75,000	\$99,000	\$99,000
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This is restricted revenue generated from new construction that mitigates new square footage.

**FINAL BUDGET COMPARISON
FISCAL YEAR 2015/2016
NORTH TAHOE FIRE PROTECTION DISTRICT**

	06/30/2015 UNAUDITED	BUDGET 2014-2015	PRELIMINARY 2015-2016	FINAL 2015-2016
9536.000 - <i>Prevention - tree removal permits</i> This revenue is a result of a MOU with TRPA for tree marking.	\$5,367	\$3,000	\$5,000	\$5,000
9537.000 - <i>Plan Check Fees</i> 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	\$67,315	\$47,000	\$60,000	\$60,000
9537.010 - <i>Plan Check Fees ASCWD</i>	\$794	\$1,000	\$0	\$0
9538.000 - <i>Report fees</i>	\$130	\$300	\$115	\$115
9539.000 - <i>Sale of surplus equipment</i>	\$45,782	\$1,000	\$50,000	\$50,000
9540.000 - <i>Cal Fire Lease</i>	\$16,107	\$9,000	\$17,048	\$17,048
9590.000 - <i>Strike Teams</i> 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.	\$261,562	\$153,000	\$125,000	\$225,000
9595.000 - <i>Donations</i>	\$525	\$1,000	\$550	\$550
9597.000 - <i>Miscellaneous Revenue</i>	\$4,486	\$1,000	\$1,000	\$1,000
Subtotal	\$3,317,324	\$3,107,931	\$3,480,845	\$3,546,597
<u>REVENUES ACCOUNT TOTAL</u>	\$11,622,340	\$11,495,713	\$11,839,707	\$12,414,449

**FINAL BUDGET COMPARISON
FISCAL YEAR 2015/2016
NORTH TAHOE FIRE PROTECTION DISTRICT**

	06/30/2015 UNAUDITED	BUDGET 2014-2015	PRELIMINARY 2015-2016	FINAL 2015-2016
EXPENSES				
PERSONNEL COSTS				
7010.000 SALARIES FULL TIME				
<i>SHIFT EMPLOYEES</i>				
3 Battalion Chiefs		\$427,327	\$438,381	\$443,808
9 Captains		\$992,685	\$1,006,508	\$1,007,645
25 ALS Firefighters + 5 BLS Firefighters		\$2,473,998	\$2,389,185	\$2,444,494
Subtotal		\$3,894,010	\$3,834,074	\$3,895,947
<i>40-HOUR EMPLOYEES</i>				
1 Chief		\$134,930	\$148,607	\$150,374
1 Assistant Chief		\$0	\$0	\$0
2 Division Chiefs		\$254,698	\$251,576	\$258,211
3 Administrative personnel		\$214,581	\$208,600	\$209,830
2 Fire Prevention personnel		\$0	\$102,200	\$85,000
1 Asst. Mechanic / Mechanic I		\$0	\$60,549	\$73,599
1 Mechanic III		\$104,073	\$101,629	\$102,835
Subtotal		\$708,282	\$873,161	\$879,849
Vacation payout - all personnel		\$40,000	\$40,000	\$40,000
7010.000 SALARIES FULL TIME ACCOUNT TOTAL	\$4,143,983	\$4,642,292	\$4,747,235	\$4,815,796

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.

Changes from last year include adding 2 full time Fire Prevention personnel and 1 full time Mechanic.

A cost of living adjustment of 2.4% 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	\$736,970	\$470,000	\$650,000	\$656,000
7030.000 - Training	\$6,135	\$20,000	\$10,000	\$10,000
7040.000 - Optional & Assigned Duties	\$0	\$1,000	\$0	\$0
7045.000 - Working out of class BC/Capt	\$10,503	\$25,000	\$10,000	\$15,000
7050.000 - BC staff assignments	\$137,545	\$90,000	\$125,000	\$125,000
FULL-TIME OVERTIME TOTAL	\$891,153	\$606,000	\$795,000	\$806,000

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	\$28,349	\$85,800	\$30,000	\$30,000
7160.000 - Facilities	\$30,805	\$45,000	\$30,000	\$30,000
7170.000 - Fire Prevention	\$63,127	\$112,640	\$0	\$8,000
7172.000 - PIO	\$33,292	\$40,040	\$33,000	\$33,000
7180.000 - Fleet Maintenance	\$25,535	\$19,200	\$25,000	\$25,000
SALARIES PART-TIME TOTAL	\$181,108	\$302,680	\$118,000	\$126,000

Part-time salaries primarily fund shift coverage. With the addition of more full time positions, the District has eliminated it's apprentice program and reduced the remaining personnel to supplemental staffing.

Other part-time funds include: 1 facility maintenance personnel and 1 apparatus maintenance personnel.

**FINAL BUDGET COMPARISON
FISCAL YEAR 2015/2016
NORTH TAHOE FIRE PROTECTION DISTRICT**

	06/30/2015 UNAUDITED	BUDGET 2014-2015	PRELIMINARY 2015-2016	FINAL 2015-2016
District has outsourced it's residential chipping program and all remaining personnel wages are covered in Fire Prevention.				
7199.000 SALARIES ADJUSTMENTS				
7199.010 - Strike Team wages	-\$164,841	-\$100,000	-\$86,000	-\$150,000
	-\$164,841	-\$100,000	-\$86,000	-\$150,000

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)		\$1,323,093	\$1,061,621	\$1,382,607
Safety Employees (Tier II)		\$201,406	\$218,323	\$211,042
Safety Employees (Tier III)		\$63,675	\$99,800	\$82,389
Miscellaneous Employees (Tier I)		\$67,750	\$47,427	\$81,037
Miscellaneous Employee (Tier II)		\$10,653	\$31,998	\$20,850
Miscellaneous Employee (Tier III)		\$0	\$3,200	\$2,694
PTP PERS safety members (Tier I)		\$7,734	\$0	\$0
PTP PERS safety members (Tier III)		\$1,700	\$0	\$0
PTP PERS miscellaneous (Tier I)		\$13,380	\$11,000	\$5,000
PTP PERS miscellaneous (Tier III)		\$5,720	\$0	\$5,000
PERS ACCOUNT TOTAL		\$1,516,065	\$1,695,111	\$1,790,619
TOTAL SALARIES AND WAGES		\$6,567,468	\$7,146,083	\$7,388,415

Contribution rates for Tier I Safety employees for fiscal year 2015/2016 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 2015/2016 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 2015/2016 and 2013/2014 are 11.153%. Tier III employees pay 11.5% of the PERS contribution.

Contribution rates for Tier I Miscellaneous employees for fiscal year 2015/2016 are 13.064%. Effective 2014, Tier II employees pay 8% of the PERS contribution.

Contribution rates for Tier II Miscellaneous employees for fiscal year 2015/2016 are 12.055%. Effective 2014, Tier II employees pay 8% of their PERS contribution.

Contribution rates for Tier III Miscellaneous employees for fiscal year 2015/2016 are 6.237%. Tier III employees pay 6.25% of the PERS contribution.

Beginning fiscal year 2015/2016 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

7310.000 - MEDICAL - active - MERP	\$144,234	\$100,000	\$0	\$0
7320.000 - MEDICAL - active - PERS	\$629,027	\$430,000	\$800,000	\$800,000
7330.000 - MEDICAL - retired - MERP	\$131,946	\$130,000	\$127,000	\$127,000
7340.000 - MEDICAL - retired - PERS	\$64,037	\$58,000	\$70,560	\$70,560
7350.000 - DENTAL	\$65,186	\$62,000	\$68,000	\$68,000
7360.000 - VISION	\$11,975	\$10,000	\$12,000	\$12,000

**FINAL BUDGET COMPARISON
FISCAL YEAR 2015/2016
NORTH TAHOE FIRE PROTECTION DISTRICT**

	06/30/2015 UNAUDITED	BUDGET 2014-2015	PRELIMINARY 2015-2016	FINAL 2015-2016
<i>7370.000 - EMPLOYEE ASSISTANCE PROGRAM</i>	\$3,413	\$3,100	\$3,700	\$3,700
<i>7380.000 - LIFE, AD&D & LTD</i>	\$13,346	\$14,400	\$17,000	\$17,000
<i>7390.000 - Workers Compensation Insurance</i>	\$273,766	\$340,000	\$300,000	\$300,000
GROUP INSURANCE TOTAL	\$1,336,930	\$1,147,500	\$1,398,260	\$1,398,260

Medical insurance is fully paid for full-time employees and their families. Partial payments are also made for retirees and eligible dependants. 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

<i>State Unemployment Insurance</i>		\$12,040	\$18,060	\$18,060
<i>FICA</i>		\$67,313	\$87,734	\$89,091
PAYROLL TAX LIABILITY TOTAL	\$108,721	\$79,353	\$105,794	\$107,151

This category funds the Medicare portion of Social Security and unemployment insurance.

GASB 45 COMPLIANCE PLAN

<i>7500.000 - GASB 45 compliance plan</i>	\$10,000	\$10,000	\$10,000	\$10,000
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GASB 45 COMPLIANCE PLAN TOTAL

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. As of June 30 2013, the unfunded liability is estimated to be \$5,999,600. This liability represents the amount the District would have to pay should all employees of the District retire and continue health insurance through the District's medical plan.

It should be noted that the District is unable to fully fund the OPEB liability at this time; this liability is reported annually in the audited financial statements.

TOTAL PERSONNEL SALARIES AND BENEFITS	\$8,023,119	\$8,382,936	\$8,561,658	\$8,903,826
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**FINAL BUDGET COMPARISON
FISCAL YEAR 2015/2016
NORTH TAHOE FIRE PROTECTION DISTRICT**

	06/30/2015 UNAUDITED	BUDGET 2014-2015	PRELIMINARY 2015-2016	FINAL 2015-2016
<u>SERVICES & SUPPLIES</u>				
CLOTHING				
8011.000 - Uniform allowance, full time employees	\$30,741	\$24,800	\$27,900	\$27,900
8012.000 - Badges, patches, car plates	\$5,018	\$3,000	\$3,000	\$3,000
8013.000 - Safety boots, jackets, repairs	\$8,360	\$6,000	\$6,000	\$6,000
8014.000 - PTP uniforms	\$1,453	\$4,500	\$2,500	\$2,500
8015.000 - Class A uniforms	\$12,171	\$4,500	\$7,500	\$7,500
8016.000 - Snow pants & gloves	\$1,755	\$1,000	\$2,000	\$2,000
CLOTHING TOTAL	\$59,498	\$43,800	\$48,900	\$48,900

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	\$3,844	\$2,800	\$2,800	\$2,800
8022.000 - Turnouts	\$25,531	\$20,000	\$33,600	\$33,600
8023.000 - Turnout boots	\$2,191	\$1,500	\$1,500	\$1,500
8024.000 - Gloves	\$2,794	\$2,200	\$3,200	\$3,200
8025.000 - Hoods, suspenders, shields	\$2,015	\$1,350	\$2,500	\$2,500
8026.000 - Flashlights	\$1,681	\$1,800	\$500	\$500
8028.000 - Repairs	\$2,431	\$3,000	\$3,000	\$3,000
SAFETY CLOTHING - STRUCTURE TOTAL	\$40,487	\$32,650	\$47,100	\$47,100

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	\$5,854	\$8,000	\$9,000	\$9,000
8034.000 - Shelters	\$1,080	\$0	\$1,000	\$1,000
8035.000 - Gloves, hose packs, chaps	\$3,084	\$1,000	\$3,700	\$3,700
8036.000 - Web gear	\$596	\$500	\$1,500	\$1,500
8037.000 - Helmets	\$545	\$500	\$1,000	\$1,000
8038.000 - Water/Meals	\$1,940	\$2,200	\$2,500	\$2,500
8039.000 - Pack test	\$0	\$0	\$0	\$2,500
SAFETY CLOTHING - WILDLAND TOTAL	\$13,099	\$12,200	\$18,700	\$21,200

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.

<u>COMMUNICATIONS</u>				
8043.000 - Radio Repair	\$8,310	\$14,000	\$14,000	\$14,000
8044.000 - New /replacement radio/pager equipment	\$9,261	\$8,000	\$15,000	\$15,000
8045.000 - Radio/pager batteries	\$1,038	\$4,000	\$5,500	\$5,500
8046.000 - Radio software updates	\$0	\$500	\$500	\$500
8047.000 - Pager/Sat Phone service	\$166	\$250	\$250	\$250
8048.000 - Cell phone service	\$28,501	\$22,500	\$28,800	\$28,800
8048.010 - Cell phone equip & supplies	\$1,420	\$2,000	\$2,000	\$2,000
8049.000 - Radio reprogramming	\$0	\$500	\$0	\$0
8049.020 - Radio licenses	\$0	\$500	\$500	\$500
COMMUNICATIONS TOTAL	\$48,696	\$52,250	\$66,550	\$66,550

**FINAL BUDGET COMPARISON
FISCAL YEAR 2015/2016
NORTH TAHOE FIRE PROTECTION DISTRICT**

	06/30/2015 UNAUDITED	BUDGET 2014-2015	PRELIMINARY 2015-2016	FINAL 2015-2016
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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 back up work stations/printers	\$6,113	\$6,000	\$6,000	\$10,000
8051.012 Mobile Equipment (MDT)	\$515	\$2,400	\$0	\$6,000
8051.013 I-Pads	\$0	\$0	\$0	\$0
8051.014 Printers	\$1,000	\$1,000	\$800	\$800
8051.030 Web site hosting	\$299	\$400	\$1,000	\$1,000
8051.040 cables, keyboards, mouse, hardware	\$244	\$1,500	\$250	\$250
8051.050 UPS batteries and replacement	\$0	\$300	\$300	\$300
8051.070 Routers and Switches	\$0	\$500	\$0	\$250
8051.075 Monitors	\$0	\$1,000	\$500	\$500
Hardware Total	\$8,171	\$13,100	\$8,850	\$19,100

8052.000 - Software

8052.010 Licenses for Microsoft & Firewalls	\$0	\$500	\$0	\$0
8052.015 Office 365	\$2,999	\$3,000	\$3,120	\$3,120
8052.030 Cougar Mountain	\$990	\$1,500	\$1,700	\$2,000
8052.040 Code 42 Software	\$270	\$240	\$240	\$240
8052.050 Domain License	\$0	\$300	\$0	\$2,000
8052.070 Fire House 3/1 to 3/1	\$3,210	\$1,600	\$1,710	\$1,710
8052.073 Firehouse Inspector	\$300	\$300	\$300	\$300
8052.075 Firehouse Net (cloud)	\$0	\$2,832	\$0	\$0
8052.077 CAD Interface	\$5,100	\$2,800	\$5,100	\$5,100
8052.079 RCM software for Utility	\$0	\$0	\$1,000	\$1,000
8052.080 AVG anti Virus	\$0	\$700	\$0	\$0
8052.082 AVG Managed Workplace	\$0	\$0	\$9,000	\$9,000
8052.084 Infinitely Virtual (server/data)	\$0	\$0	\$14,000	\$14,000
8052.086 ARCGIS / ARCPAD GIS	\$0	\$0	\$2,200	\$2,200
8052.088 TRIMBLE JUNO GIS	\$0	\$0	\$5,500	\$5,500
8052.090 Staffing Program	\$3,095	\$3,000	\$6,000	\$6,000
8052.100 Lexipol Subscription	\$4,900	\$5,000	\$5,000	\$4,900
Software Total	\$20,864	\$21,772	\$54,870	\$57,070

8053.010 - System maintenance	\$42,931	\$36,000	\$42,000	\$42,000
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COMPUTER SYSTEMS TOTAL

	\$71,966	\$70,872	\$105,720	\$118,170
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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	\$9,243	\$8,000	\$8,000	\$8,000
8061.010 - Janitorial supplies	\$4,195	\$3,000	\$4,000	\$4,000
HOUSEHOLD EXPENSES TOTAL	\$13,438	\$11,000	\$12,000	\$12,000

This account pays for station supplies at six locations.

FIRE EXTINGUISHERS

8071.000 - Service	\$3,400	\$2,500	\$2,500	\$2,500
8072.000 - Replacement	\$64	\$1,000	\$1,000	\$1,000
FIRE EXTINGUISHERS TOTAL	\$3,464	\$3,500	\$3,500	\$3,500

**FINAL BUDGET COMPARISON
FISCAL YEAR 2015/2016
NORTH TAHOE FIRE PROTECTION DISTRICT**

	06/30/2015 UNAUDITED	BUDGET 2014-2015	PRELIMINARY 2015-2016	FINAL 2015-2016
8077.000 - GENERAL LIABILITY INSURANCE	\$72,338	\$73,000	\$80,000	\$80,000

This is an estimate of the cost of the general liability insurance policy for the District.

APPARATUS MAINTENANCE

8081.016	1985 Seagraves I	\$1,971	\$14,000	\$14,000	\$14,000
8081.022	1922 Seagraves I	\$156	\$2,200	\$3,500	\$3,500
8081.033	1990 Seagraves I	\$2,536	\$5,500	\$11,000	\$11,000
8081.041	1986 Grumman I	\$7,575	\$5,000	\$0	\$0
8081.045	1992 International III	\$739	\$5,500	\$5,500	\$5,500
8081.051	1994 Seagraves I	\$4,599	\$12,000	\$0	\$0
8081.052	1971 John Deere loader	\$0	\$2,500	\$3,000	\$3,000
8081.056	1995 Chevy Tahoe P-5	\$1,769	\$3,000	\$1,000	\$1,000
8081.058	1997 Ford F-250 Mech	\$656	\$3,500	\$3,500	\$3,500
8081.060	1999 Ford F-250 STL	\$2,629	\$4,000	\$4,000	\$4,000
8081.065	2007 International III	\$2,494	\$6,000	\$6,000	\$6,000
8081.067	2001 Ford Expedition Stn 52	\$4,702	\$3,000	\$3,000	\$3,000
8081.071	2003 Spartan Pumper I	\$8,401	\$12,500	\$12,500	\$12,500
8081.072	2004 Ford Braun ambu	\$98	\$1,100	\$0	\$0
8081.074	2004 Ford Braun ambu	\$4,137	\$4,500	\$0	\$0
8081.075	2004 Kenworth watertender	\$1,024	\$8,000	\$8,000	\$8,000
8081.076	2005 Ford Braun ambu	\$5,978	\$8,000	\$0	\$0
8081.077	1997 International II- E56	\$1,499	\$7,000	\$7,000	\$7,000
8081.078	2008 Ford F250 502	\$4,536	\$4,500	\$4,500	\$4,500
8081.079	2008 Ford Braun ambu	\$2	\$5,000	\$0	\$0
8081.080	2008 Ford F-150 Stn51	\$3,040	\$4,000	\$4,000	\$4,000
8081.081	2008 Ford F-150 Stn52	\$3,185	\$4,000	\$4,000	\$4,000
8081.083	2006 Bauer air trailer	\$553	\$2,000	\$2,000	\$2,000
8081.084	2005 DCA70 CAT gen Stn51	\$150	\$1,800	\$1,800	\$1,800
8081.085	2009 Ford Expedition LX B-5	\$2,940	\$3,500	\$4,000	\$4,000
8081.086	2009 Ford Expedition 500	\$1,697	\$4,000	\$4,000	\$4,000
8081.087	2010 Ford Braun ambu	\$4,101	\$4,200	\$15,000	\$15,000
8081.088	2011 Mechanic vehicle	\$1,185	\$4,500	\$4,500	\$4,500
8081.089	2011 Ford F-350 Ambulance	\$146	\$3,100	\$3,100	\$3,100
8081.090	2012 Ford Braun Ambulance	\$1,952	\$3,000	\$3,000	\$3,000
8081.091	2014 Ford Braun Ambulance	\$140	\$3,000	\$3,000	\$3,000
8081.092	2015 Type I Engine KME	\$912	\$0	\$13,000	\$13,000
8081.093	2015 Type I Engine KME	\$940	\$0	\$13,000	\$13,000
8081.094	2015 Dodge Braun Ambulance	\$1,311	\$0	\$3,500	\$3,500
8081.095	2016 Dodge Braun Ambulance	\$0	\$0	\$5,000	\$5,000
8081.096	20XX Admin utility	\$0	\$0	\$0	\$3,000
8081.097	20XX Ford Utility	\$0	\$0	\$0	\$5,000
8081.098	20XX Ford Utility	\$0	\$0	\$0	\$5,000
8081.200	2002 Bandit chipper	\$845	\$2,000	\$2,000	\$2,000
8081.203	2004 Arrow trailer	\$0	\$1,000	\$1,000	\$1,000
8081.204	2006 Ford F450	\$150	\$3,500	\$3,500	\$3,500
8081.205	2006 Carson chip trailer	\$0	\$1,000	\$1,000	\$1,000
8081.206	2001 Chevy Flat Bed	\$95	\$0	\$0	\$0
8081.207	2001 Ford F350	\$325	\$3,400	\$3,400	\$3,400
8081.208	2008 Ford F-450	\$2,867	\$3,500	\$3,500	\$3,500
8081.209	1999 Ford F-150 STN53	\$1,160	\$3,000	\$3,000	\$3,000
8081.210	1999 Ford F-150 Prevent	\$206	\$3,000	\$3,000	\$3,000
8081.212	2003 Chevy Tahoe	\$1,255	\$4,000	\$4,000	\$4,000
8081.213	2008 Bandit chipper	\$229	\$1,800	\$1,800	\$1,800
8081.214	1999 Ford F-150 Prevent	\$1,003	\$3,100	\$3,100	\$3,100

**FINAL BUDGET COMPARISON
FISCAL YEAR 2015/2016
NORTH TAHOE FIRE PROTECTION DISTRICT**

	06/30/2015 UNAUDITED	BUDGET 2014-2015	PRELIMINARY 2015-2016	FINAL 2015-2016
8081.247 Snowmobile Trailer	\$52	\$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	\$462	\$2,000	\$2,000	\$2,000
8081.253 2011 Skidoo Snowmobile	\$362	\$1,000	\$1,000	\$1,000
8081.254 2012 Skidoo Snowmobile	\$186	\$1,000	\$1,000	\$1,000
8081.255 Two-axle tow trailer	\$0	\$1,600	\$1,600	\$1,600
8081.256 Polaris ranger	\$762	\$600	\$1,000	\$1,000
8081.257 Utility trailer for ranger	\$153	\$600	\$600	\$600
8081.258 Snowmobile Sleigh	\$0	\$250	\$250	\$250
8081.259 CAT Loader	\$121	\$800	\$800	\$800
8081.998 Budget Adjustment	\$0	-\$92,950	-\$108,850	-\$121,850
APPARATUS MAINTENANCE TOTAL	\$87,986	\$100,000	\$100,000	\$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.

OTHER FLEET EXPENSES

8084.000 - Coveralls & shop towels	\$3,298	\$3,500	\$3,500	\$3,500
8084.010 - Station Carpets & towels	\$7,972	\$9,000	\$7,000	\$7,000
8088.000 - Oils, fluids, filters	\$9,192	\$4,000	\$7,000	\$7,000
8089.000 - Diesel	\$46,191	\$50,000	\$45,000	\$45,000
8090.000 - Gas	\$30,013	\$28,000	\$28,000	\$28,000
8091.000 - Waste oil management	\$2,364	\$2,000	\$2,800	\$2,800
8092.000 - Shop tools - new & replacement	\$2,565	\$3,200	\$3,200	\$3,200
8093.000 - Service unit tools - new & replacement	\$134	\$1,000	\$1,000	\$1,000
8095.000 - Snow chains	\$906	\$3,200	\$3,800	\$3,800
8097.000 - Station Generator Maintenance	\$1,415	\$3,800	\$3,800	\$3,800
8098.000 - Parts inventory management	-\$4,366	\$500	\$500	\$500
OTHER FLEET EXPENSES TOTAL	\$99,684	\$108,200	\$105,600	\$105,600

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	\$912	\$2,000	\$2,000	\$2,000
8104.000 - Ladders - replacement, repair & testing	\$1,128	\$2,500	\$1,500	\$1,500
8104.004 - Ladders - New	\$0	\$0	\$3,500	\$3,500
8106.000 - Hurst/Holmatro tool testing	\$580	\$2,400	\$3,100	\$3,100
8107.000 - Pump testing	\$2,100	\$5,000	\$5,200	\$5,200
8108.000 - Hose testing	\$12,216	\$8,000	\$8,000	\$8,000
OTHER EQUIPMENT MAINTENANCE TOTAL	\$16,936	\$21,000	\$24,400	\$24,400

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	\$1,711	\$2,000	\$2,000	\$2,000
8112.000 - SCBA parts & maintenance-New OSHA Requi	\$8,613	\$10,000	\$5,500	\$5,500

**FINAL BUDGET COMPARISON
FISCAL YEAR 2015/2016
NORTH TAHOE FIRE PROTECTION DISTRICT**

	06/30/2015 UNAUDITED	BUDGET 2014-2015	PRELIMINARY 2015-2016	FINAL 2015-2016
8112.010 - SCBA fit testing	\$971	\$1,200	\$1,200	\$1,200
8113.000 - Compressor maintenance	\$2,035	\$5,000	\$6,000	\$6,000
8114.000 - Personal alert devices & batteries	\$334	\$450	\$450	\$450
SCBA MAINTENANCE TOTAL	\$13,664	\$18,650	\$15,150	\$15,150

TECHNICAL RESCUE EQUIPMENT

8121.020 Technical rescue equipment	\$133	\$3,000	\$1,500	\$1,500
8121.040 Swift Water Rescue Equip	\$0	\$750	\$750	\$750
8121.042 Snow Mobile Program Equipment	\$447	\$500	\$900	\$900
8121.045 Rope Rescue	\$2,818	\$1,000	\$5,000	\$5,000
8121.047 Ice Rescue	\$140	\$500	\$500	\$500
8121.052 Shorezone Rescue	\$792	\$750	\$750	\$750
8121.055 UTV / Back Country Rescue	\$453	\$500	\$500	\$500
RESCUE EQUIPMENT TOTAL	\$4,783	\$7,000	\$9,900	\$9,900

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	\$5,455	\$6,000	\$6,000	\$6,000
8126.000 - Repairs and maintenance				
8126.010 Maintenance	\$2,253	\$2,500	\$2,500	\$2,500
8126.030 Furniture	\$0	\$2,500	\$1,000	\$1,000
8126.035 Heater maint contract	\$300	\$500	\$500	\$500
8126.050 Exterminator	\$400	\$500	\$500	\$500
8126.070 Paint exterior/interior	\$0	\$0	\$5,700	\$5,700
8126.112 Alarm System Monitoring	\$163	\$500	\$500	\$500
8127.005 - Storage Bldg maint	\$0	\$500	\$500	\$500
8127.007 - Storage Bldg Alarm System	\$330	\$600	\$0	\$0
ALPINE MEADOWS FIRE TOTAL	\$8,901	\$13,600	\$17,200	\$17,200

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.

BUILDINGS & GROUNDS MAINTENANCE

8131.000 - Snow removal contracts - all stations	\$7,000	\$8,000	\$7,000	\$7,000
8131.010 - Snow removal equipment	\$0	\$5,000	\$0	\$0
Snow Removal	\$7,000	\$13,000	\$7,000	\$7,000

8132.000 - Station 51 - repairs & maintenance

8132.010 Maintenance	\$12,499	\$10,000	\$15,000	\$15,000
8132.020 Sprinkler test	\$0	\$2,000	\$2,000	\$2,000
8132.030 Furniture	\$0	\$2,500	\$2,500	\$2,500
8132.050 Exterminator	\$480	\$500	\$500	\$500
8132.070 Driveway & Parking seal/stripe	\$0	\$0	\$5,000	\$5,000
8132.097 CA Elevator Permit	\$225	\$250	\$250	\$250
8132.098 Placer APCD Generator Permit	\$258	\$275	\$275	\$275
8132.099 Placer APCD Haz Mat Permit	\$961	\$1,200	\$1,100	\$1,100
8132.105 Window Cleaning	\$830	\$700	\$900	\$900
8132.112 Alarm Monitoring	\$189	\$500	\$500	\$500
8132.113 Alarm service	\$0	\$0	\$0	\$500
8132.115 HVAC service contract	\$10,713	\$12,500	\$12,500	\$12,500
8132.120 Elevator service/inspection/testing	\$1,122	\$1,250	\$1,250	\$1,250

**FINAL BUDGET COMPARISON
FISCAL YEAR 2015/2016
NORTH TAHOE FIRE PROTECTION DISTRICT**

	06/30/2015 UNAUDITED	BUDGET 2014-2015	PRELIMINARY 2015-2016	FINAL 2015-2016
Station 51 Repairs & Maint	\$27,277	\$31,675	\$41,775	\$42,275
8133.000 - Station 52 - repairs & maintenance				
8133.010 Maintenance	\$6,517	\$5,000	\$7,500	\$7,500
8133.025 Deck Stain	\$0	\$250	\$150	\$150
8133.030 Furniture	\$821	\$2,500	\$1,500	\$1,500
8133.050 Exterminator	\$480	\$500	\$500	\$500
8133.060 Driveway Seal and Fill	\$89	\$2,500	\$2,500	\$2,500
8133.070 Roof Repairs/maint	\$0	\$0	\$7,600	\$7,600
8133.080 Driveway repairs	\$0	\$0	\$7,500	\$10,000
8133.096 Placer APCD Fuel Permit	\$88	\$100	\$100	\$100
8133.097 Placer APCD Vapor Test	\$415	\$450	\$450	\$450
8133.098 Placer APCD Generator Permit	\$258	\$260	\$275	\$275
8133.099 Placer APCD Haz Mat Permit	\$1,221	\$1,250	\$1,250	\$1,250
8133.112 Alarm Monitoring	\$150	\$900	\$500	\$500
8133.113 fuel pump repairs	\$0	\$1,000	\$500	\$500
Station 52 Repairs & Maint	\$10,039	\$14,710	\$30,325	\$32,825
8134.000 - Station 53 - repairs & maintenance				
8134.010 Maintenance	\$2,803	\$7,500	\$5,000	\$7,500
8134.020 Sprinkler Test	\$266	\$250	\$250	\$250
8134.030 Furniture	\$2,335	\$3,000	\$2,500	\$2,500
8134.050 Exterminator	\$480	\$500	\$500	\$500
8134.060 Driveway seal and fill	\$0	\$0	\$2,500	\$2,500
8134.080 Paint/repair trim	\$0	\$500	\$0	\$0
8134.098 Placer APCD Generator Permit	\$258	\$260	\$275	\$275
8134.112 Alarm Monitoring	\$0	\$0	\$0	\$500
Station 53 Repairs & Maint	\$6,142	\$12,010	\$11,025	\$14,025
8135.000 - Station 54 - repairs & maintenance				
8135.010 Maintenance	\$2,115	\$5,000	\$6,500	\$7,500
8135.030 Sprinkler Test	\$52	\$250	\$250	\$250
8135.050 Exterminator	\$480	\$500	\$500	\$500
8135.070 Roof repair / manit	\$0	\$0	\$5,700	\$5,700
8135.085 Window / Door replacement	\$0	\$2,327	\$2,500	\$2,500
8135.XXX	\$0	\$0	\$0	\$5,000
8135.098 Placer APCD Generator Permit	\$258	\$260	\$275	\$275
8135.099 Placer APCD Haz Mat Permit	\$1,093	\$5,000	\$1,250	\$1,250
8135.112 Alarm Monitoring	\$26	\$0	\$0	\$500
Station 54 Repairs & Maint	\$4,024	\$13,337	\$16,975	\$23,475
8136.000 - Station 55 - repairs & maintenance				
8136.010 Maintenance	\$11,027	\$5,000	\$5,000	\$6,000
8136.030 Furniture	\$0	\$3,000	\$1,000	\$1,000
8136.050 Exterminator	\$480	\$500	\$500	\$500
8136.060 Driveway seal	\$0	\$2,000	\$2,000	\$2,000
8136.070 Roof repair / maint	\$0	\$0	\$5,700	\$5,700
8136.098 Placer APCD Generator Permit	\$258	\$260	\$275	\$275
8136.092 Sewer pump reparis	\$0	\$0	\$2,500	\$2,500
8136.110 Sewer service contract	\$0	\$0	\$1,200	\$1,200
8136.112 Alarm System Monitoring	\$98	\$500	\$500	\$500
Station 55 Repairs & Maint	\$11,863	\$11,260	\$18,675	\$19,675
8137.000 - Airport Storage	\$2,454	\$2,500	\$2,500	\$2,500
8140.020 - ARB Permits (3yr cycle - permits chippers)	\$1,750	\$1,000	\$2,000	\$2,000
BUILDINGS & GROUNDS MAINTENANCE TOTAL	\$70,549	\$99,492	\$130,275	\$143,775

**FINAL BUDGET COMPARISON
FISCAL YEAR 2015/2016
NORTH TAHOE FIRE PROTECTION DISTRICT**

	06/30/2015 UNAUDITED	BUDGET 2014-2015	PRELIMINARY 2015-2016	FINAL 2015-2016
EMS PROGRAM				
8153.000 - Disposable supplies	\$40,835	\$35,335	\$35,000	\$40,000
8153.010 - Medications	\$4,710	\$4,000	\$5,000	\$5,000
8154.000 - Equipment replacement	\$575	\$10,940	\$3,200	\$5,500
8155.000 - Equipment testing & repair				
8155.010 Repairs	\$477	\$1,000	\$0	\$0
8155.020 Gurney PM	\$0	\$2,500	\$2,500	\$2,500
8155.030 Zoll (monitors PM)	\$8,840	\$4,420	\$9,000	\$4,420
8156.000 - Oxygen gas	\$2,373	\$7,700	\$3,000	\$3,000
8158.000 - EPCR service fees	\$2,995	\$3,500	\$3,000	\$2,995
8159.000 - IFT expenses	\$3,791	\$5,000	\$4,000	\$4,000
8160.000 - SSV contract	\$1,424	\$1,500	\$1,500	\$1,500
8161.000 - Billing fees	\$61,330	\$55,000	\$66,000	\$66,000
8161.010 - Metro Fire GEMT admin fee	\$3,274	\$5,000	\$1,250	\$1,250
EMS PROGRAM TOTAL	\$130,624	\$135,895	\$133,450	\$136,165

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	\$243	\$500	\$250	\$250
8182.000 - Memberships	\$7,442	\$6,100	\$7,000	\$7,500
8183.000 - CSFA dues	\$4,913	\$4,500	\$5,000	\$5,000
SUBSCRIPTIONS & MEMBERSHIPS TOTAL	\$12,598	\$11,100	\$12,250	\$12,750

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.

OFFICE SUPPLIES

8186.000 - Copier lease	\$7,415	\$8,000	\$7,200	\$7,200
8187.000 - Disposable supplies	\$11,873	\$10,000	\$12,000	\$12,000
8188.000 - Equipment replacement & repair	\$352	\$500	\$500	\$500
8189.000 - Postage & shipping	\$3,551	\$1,800	\$3,000	\$3,000
8193.000 - Checks, tax forms, e-filing	\$733	\$700	\$600	\$600
8194.000 - Bank fees	\$1,031	\$1,800	\$1,000	\$1,000
OFFICE SUPPLIES TOTAL	\$24,955	\$22,800	\$24,300	\$24,300

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	\$63,808	\$65,000	\$55,000	\$55,000
8202.000 - Meeting fees	\$2,662	\$3,000	\$5,300	\$5,300
8202.010 - Board Member l-pads	\$0	\$0	\$0	\$0
8202.020 - Board Member uniforms	\$51	\$2,000	\$1,000	\$1,000
8205.000 - Awards ceremony	\$5,856	\$5,000	\$5,000	\$5,000
8208.000 - Election expenses	\$750	\$2,000	\$1,000	\$1,000
BOARD EXPENSES TOTAL	\$73,127	\$77,000	\$67,300	\$67,300

**FINAL BUDGET COMPARISON
FISCAL YEAR 2015/2016
NORTH TAHOE FIRE PROTECTION DISTRICT**

	06/30/2015 UNAUDITED	BUDGET 2014-2015	PRELIMINARY 2015-2016	FINAL 2015-2016
PROFESSIONAL EXPENSES				
8211.010 - Annual audit	\$13,750	\$13,750	\$17,950	\$22,950
8211.020 - OPEB Valuation	\$0	\$0	\$3,500	\$3,500
8211.030 - Professional Services	\$10,155	\$50,000	\$10,000	\$20,000
8211.040 - Payroll Services	\$0	\$0	\$3,000	\$3,000
8211.050 - Accounts Payable Services	\$0	\$0	\$3,000	\$3,000
8211.060 - Negotiations	\$1,600	\$0	\$3,200	\$6,700
8211.080 - Prevention Consultant	\$4,000	\$4,000	\$4,000	\$4,000
8212.020 - Stn 53 replacement	\$0	\$0	\$10,000	\$10,000
8213.000 - Legal fees	\$31,545	\$45,000	\$45,000	\$45,000
PROFESSIONAL EXPENSES TOTAL	\$61,050	\$112,750	\$99,650	\$118,150

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.

These accounts includes the cost of the annual audit and the bi-annual valuation of the District's OPEB liability. 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	\$6,026	\$3,500	\$6,100	\$6,331
8217.000 - Legislative advocacy/grants	\$12,180	\$12,180	\$12,180	\$12,180
8218.000 - Map book / wall map updates	\$0	\$0	\$0	\$1,500
8219.000 - Grass Valley Dispatch	\$83,629	\$93,798	\$112,800	\$112,800
8220.025 - Placer County Payroll Conversion	\$7,500	\$3,500	\$0	\$0
8220.040 - MSR/SOI (Municipal Service Review/Sphere o	\$0	\$0	\$0	\$0
8220.060 - CWPP update	\$1,700	\$0	\$3,000	\$3,700
8220.070 - Contractual Services	\$13,413	\$10,000	\$10,000	\$10,000
8220.080 - Wetland Monitoring STN 51	\$0	\$0	\$4,500	\$4,500
8221.000 - SB-2557 & tax collection fee	\$128,922	\$128,000	\$130,000	\$135,000
8222.000 - Outside Services	\$5,156	\$0	\$5,000	\$7,000
OTHER SERVICES TOTAL	\$258,526	\$250,978	\$283,580	\$293,011

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	\$1,928	\$1,000	\$500	\$2,000
PUBLICATIONS & NOTICES TOTAL	\$1,928	\$1,000	\$500	\$2,000
TRAVEL & MEETINGS				
8227.000 - Travel & meetings & workshops	\$20,761	\$10,500	\$12,000	\$12,000
TRAVEL & MEETINGS TOTAL	\$20,761	\$10,500	\$12,000	\$12,000

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

**FINAL BUDGET COMPARISON
FISCAL YEAR 2015/2016
NORTH TAHOE FIRE PROTECTION DISTRICT**

	06/30/2015 UNAUDITED	BUDGET 2014-2015	PRELIMINARY 2015-2016	FINAL 2015-2016
8231.000 - Disposable supplies	\$0	\$1,500	\$2,000	\$2,000
8234.000 - Equipment repairs & replacement	\$3,904	\$5,000	\$5,000	\$5,000
HAZ-MAT TOTAL	\$3,904	\$6,500	\$7,000	\$7,000

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.

SPECIAL DISTRICT EXPENSES

8241.000 - Goodwill	\$187	\$200	\$200	\$200
8243.000 - Photos & inventory tags, ID cards	\$652	\$200	\$300	\$1,000
8244.010 - Pictures	\$1,284	\$1,000	\$5,000	\$5,000
SPECIAL DISTRICT EXPENSES TOTAL	\$2,123	\$1,400	\$5,500	\$6,200

HYDRANTS

8253.000 - Supplies	\$860	\$1,000	\$1,000	\$1,000
HYDRANTS TOTAL	\$860	\$1,000	\$1,000	\$1,000

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	\$17	\$5,000	\$2,500	\$2,500
8257.000 - Structure equipment/hose/tools	\$8,817	\$20,205	\$10,000	\$10,000
8258.000 - Strike Team expenses	\$165,455	\$100,000	\$85,000	\$85,000
SUPPRESSION TOTAL	\$174,289	\$125,205	\$97,500	\$97,500

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	\$22,115	\$25,000	\$25,000	\$25,000
8262.000 - Electricity	\$35,868	\$35,000	\$35,000	\$35,000
8263.000 - Sewer & water	\$22,703	\$20,000	\$22,000	\$22,000
8264.000 - Garbage	\$182	\$1,000	\$1,000	\$1,000
8265.000 - Phones & computer lines	\$28,888	\$28,000	\$30,000	\$30,000
UTILITIES TOTAL	\$109,756	\$109,000	\$113,000	\$113,000

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	\$1,612	\$1,500	\$2,500	\$4,500
8283.000 - Public education	\$1,331	\$3,500	\$2,000	\$12,000
8285.000 - Forms & supplies	\$887	\$1,000	\$2,000	\$2,000
8286.000 - Photography	\$0	\$0	\$1,500	\$1,500
8287.000 - Investigations	\$1,097	\$250	\$3,000	\$3,000
8287.010 - Investigation Supplies	\$0	\$0	\$1,000	\$1,000
8288.000 - Associations	\$0	\$0	\$1,500	\$1,500
FIRE PREVENTION TOTAL	\$4,927	\$6,250	\$13,500	\$25,500

**FINAL BUDGET COMPARISON
FISCAL YEAR 2015/2016
NORTH TAHOE FIRE PROTECTION DISTRICT**

	06/30/2015 UNAUDITED	BUDGET 2014-2015	PRELIMINARY 2015-2016	FINAL 2015-2016
GRANTS				
8289.010 - CalFIRE - VFA (Radios)	\$0	\$20,000	\$20,000	\$20,000
8291.000 - CalFIRE - AFG Evacuation Guides	\$0	\$0	\$43,617	\$43,617
8292.000 - FEMA-AFG MDTs	\$73,746	\$170,583	\$0	\$0
8293.000 - SNPLMA (Fairway/Bunker)	\$69,446	\$0	\$35,653	\$35,653
8294.010 - CalFIRE - CTC GHG Vedanta	\$0	\$0	\$120,000	\$120,000
8294.015 - CalFIRE TRCD chipping (Alpine & NTFPD)	\$0	\$0	\$0	\$78,710
8297.010 - CA Clearinghouse	\$0	\$3,000	\$0	\$0
GRANTS TOTAL	\$143,192	\$193,583	\$219,270	\$297,980

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.

These grant monies are used to help fund the residential chipping program, defensible space work and fuels projects.

TRAINING AND SAFETY

8301.020 - Line Safety Staff Development	\$24,036	\$30,000	\$27,500	\$27,500
8301.040 - Chief Officer Development	\$5,302	\$10,000	\$10,000	\$10,000
8301.060 - Administrative Development	\$1,449	\$5,000	\$4,000	\$4,000
8301.080 - Executive Officer Development	\$1,749	\$5,000	\$5,000	\$5,000
8302.020 - Prevention Development	\$4,001	\$5,000	\$4,000	\$4,000
8302.040 - EMS Officer Development	\$0	\$0	\$1,000	\$1,000
8302.080 - Training Officer Development	\$512	\$2,500	\$3,000	\$3,000
8303.020 - Mechanic Development	\$1,594	\$2,000	\$2,000	\$2,000
8303.040 - Specialty Staff (tech, haz mat, scba, GIS.)	\$15,259	\$10,000	\$20,500	\$20,500
8304.020 - Part-Time FF Development	\$40	\$4,000	\$2,000	\$2,000
8304.040 - Board Member Development	\$2,214	\$5,000	\$4,000	\$4,000
8305.020 - Training Materials	\$2,842	\$3,000	\$5,000	\$7,000
8305.030 - Training Facility (Burn bldg, Conf Ctr)	\$0	\$3,000	\$4,000	\$4,000
8305.040 - Recruitment expenses-FF/Cap/BC Test	\$5,840	\$5,000	\$7,500	\$10,000
8305.070 - Full-Time Medic / EMT CE's	\$21,900	\$22,000	\$24,300	\$22,500
8310.040 - Safety Officer Development	\$0	\$1,000	\$1,000	\$1,000
TRAINING AND SAFETY TOTAL	\$86,738	\$112,500	\$124,800	\$127,500

OTHER SPECIAL TRAINING

8311.020 - EMS License and Certificate Fees	\$3,325	\$3,000	\$3,000	\$3,000
8311.040 - DMV license and Certificate Fees	\$349	\$1,000	\$1,000	\$1,000
8311.060 - Physicals (DMV, RTW, Pre-emp)	\$8,999	\$7,500	\$7,500	\$7,500
8312.020 - Fitness Equip Maint & Repairs	\$1,671	\$3,500	\$5,000	\$5,000
8312.040 - Fitness Equip Replacement	\$1,823	\$1,500	\$2,000	\$2,000
8313.040 - Wellness Program	\$7,028	\$19,000	\$15,000	\$20,000
8313.060 - IIPP Expenses	\$5,732	\$4,000	\$4,000	\$4,000
8313.080 - Safety equipment & supplies	\$662	\$2,000	\$2,500	\$2,500
OTHER SPECIAL TRAINING TOTAL	\$29,589	\$41,500	\$40,000	\$45,000

TRAINING TOTAL	\$116,327	\$154,000	\$164,800	\$172,500
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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.

**FINAL BUDGET COMPARISON
FISCAL YEAR 2015/2016
NORTH TAHOE FIRE PROTECTION DISTRICT**

	06/30/2015 UNAUDITED	BUDGET 2014-2015	PRELIMINARY 2015-2016	FINAL 2015-2016
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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 including CPA licensure. Board members will continue to attend classes to enhance their positions.

FIRE SUPPRESSION ASSESSMENT

8315.010 - ASCWD chipping	\$0	\$14,550	\$0	\$0
8317.010 - Red Flag staffing	\$0	\$0	\$0	\$0
8318.000 - Handcrew/Chipping	\$45,000	\$90,000	\$90,000	\$40,000
8319.095 - Forest Fuels program supplies	\$116	\$1,000	\$2,000	\$2,000
8320.030 - Pub Ed supplies/advertising	\$957	\$2,000	\$3,000	\$3,000
8327.000 - PIO	\$3,700	\$3,000	\$5,000	\$5,000
8327.010 - CERT / CEIT	\$6,890	\$5,000	\$8,000	\$8,000
FIRE SUPPRESSION ASSESSMENT TOTAL	\$56,663	\$115,550	\$108,000	\$58,000

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

8999.100 - UNALLOCATED ACCOUNT TOTAL	\$0	\$5,000	\$5,000	\$5,000
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TOTAL OPERATING EXPENSES	\$1,821,099	\$2,006,725	\$2,152,595	\$2,262,801
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CAPITAL EXPENDITURES

9100.010 Interest Payment Engine M92 & M93	\$22,597	\$22,597	\$20,366	\$20,366
9100.015 Interest Payment Engine No. 3	\$0	\$0	\$55,000	\$55,000
9100.020 Interest payment M91 Ambulance	\$3,558	\$3,558	\$2,727	\$2,727
9100.022 Interest Payment M94 Dodge Ambulance	\$0	\$0	\$2,574	\$2,574
9100.025 Utility purchase (2 utility vehicles)	\$0	\$50,000	\$70,000	\$100,000
9100.XXX Admin vehicle	\$0	\$0	\$0	\$30,000
9100.099 Loader pmt	\$25,678	\$23,840	\$25,000	\$25,000
9189.000 Interest payment I-Bank	\$285,674	\$285,674	\$275,957	\$275,957
9189.010 Annual Fee I-Bank	\$28,559	\$28,559	\$27,803	\$27,803
9199.000 Interest Exp - Dry Period Financing	\$0	\$5,000	\$0	\$0
9200.005 EMS - AED	\$4,163	\$4,000	\$0	\$0
9200.007 EMS - Pyxis system	\$0	\$10,000	\$0	\$0
9200.008 EQUIP - Thermal Imaging Camera	\$5,025	\$5,050	\$0	\$0
9200.015 Fitness Equipment (treadmill Stn 53)	\$0	\$2,000	\$6,200	\$6,200
9200.042 Ambulance lease / purchase	\$67,087	\$25,000	\$25,000	\$30,000
9200.045 Monitored fire alarm Stn 52	\$2,239	\$2,500	\$0	\$0
9200.046 Monitored fire alarm Stn 55	\$1,645	\$2,500	\$0	\$0
9200.048 Monitored fire alarm Stn 56	\$2,205	\$2,600	\$0	\$0
9200.055 SCBA Service Room changes Stn 51	\$609	\$12,500	\$5,000	\$5,000
9200.060 Bathroom remodel Stn 52	\$0	\$15,000	\$0	\$0
9200.075 Plymovent installation Stn 56	\$0	\$7,500	\$10,000	\$10,000
9200.080 Plymovent relocation Stn 51 & 53	\$0	\$12,500	\$13,000	\$13,000
9200.085 Energy efficient light	\$12,509	\$14,000	\$10,000	\$10,000

**FINAL BUDGET COMPARISON
FISCAL YEAR 2015/2016
NORTH TAHOE FIRE PROTECTION DISTRICT**

	06/30/2015 UNAUDITED	BUDGET 2014-2015	PRELIMINARY 2015-2016	FINAL 2015-2016
TOTAL CAPITAL	\$461,548	\$534,378	\$548,627	\$613,627
DEBT EXTINGUISHMENT				
9300.010 Fire Engine Principal Pmt M92 & M93	\$76,425	\$76,425	\$78,656	\$78,656
9300.015 Fire Engine Principal Pmt No. 3	\$0	\$0	\$0	\$0
9300.020 Principal payment M91	\$18,269	\$18,269	\$19,100	\$19,100
9300.025 Principal payment M94	\$0	\$0	\$19,851	\$19,851
9300.040 Principal payment I-Bank	\$251,980	\$251,980	\$260,220	\$260,220
TOTAL PRINCIPAL	\$346,674	\$346,674	\$377,827	\$377,827
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 Fur.	\$0	\$0	\$0	\$0
5760.000 Transfer to Unrestricted Reserve Fund	\$0	\$150,000	\$100,000	\$157,368
5770.000 Transfer to Mitigation fee account	\$0	\$75,000	\$99,000	\$99,000
TOTAL TRANSFERS TO RESERVE FUND:	\$0	\$225,000	\$199,000	\$256,368
TOTAL CAPITAL	\$808,222	\$1,106,052	\$1,125,454	\$1,247,822
TOTAL BUDGET	\$10,652,440	\$11,495,713	\$11,839,707	\$12,414,449

AFFIDAVIT OF POSTING

NOTICE OF HEARING

ON

FINAL BUDGET – FISCAL YEAR 2015-2016

AND

ADOPTION OF THE APPROPRIATION LIMIT

STATE OF CALIFORNIA

County of Placer

NITA WRACKER, being duly sworn, deposes and says:

That she is now and at all times hereinafter mentioned was the Clerk of the Board of North Tahoe Fire Protection District:

That pursuant to Section 13893, Fire Protection District law of 1987, for Final Budget Fiscal Year 2014-2015 and Article XIII-B of the State Constitution, Adoption of the Appropriation Limit of said District, that the undersigned duly caused to be posted in the following three public places in the District, copies of Notice of Hearing:

#1 Sierra Sun newspaper

#2 Fire Station – 288 North Shore Boulevard, Kings Beach, Ca.

#3 Fire Station – 222 Fairway Dr., Tahoe City, Ca.

That a copy of said notice, as posted, is attached hereto, marked Exhibit "A", and by this reference incorporated herein;

That said notice was posted on the 4th of September, being not less than seven days prior to the date and time set for said hearing.

NOTICE OF HEARING

BY

NORTH TAHOE FIRE PROTECTION DISTRICT

FINAL BUDGET- FISCAL YEAR 2015-2016
AND

ADOPTION OF THE APPROPRIATION LIMIT

Pursuant to Section 13890, Fire Protection District law of 1987, the Board of Directors of the North Tahoe Fire Protection District did on June 17, 2015, adopt a Preliminary Budget and will on September 16, 2015, at the hour of 4:30 o'clock PM., at 222 Fairway Dr., Tahoe City, California, hold a public hearing for the purpose of fixing the Final Budget. Any taxpayer may appear and be heard regarding any item of the final budget.

A copy of the Final Budget is available for inspection at 222 Fairway Dr., Tahoe City, California any weekday between the hours of 9:00 a.m. and 4:00 p.m.

Adoption, by resolution, of the appropriation limit for the North Tahoe Fire Protection District as described in Article XIII-B of the State Constitution. Documentation used in the determination of appropriations limit is available in the office of the North Tahoe Fire Protection District.

By Order of the Board of Directors of the North Tahoe Fire Protection District.

GANN LIMIT - North Tahoe Fire Protection District - 54500

Amount subject to GANN limit includes all taxes, secured & unsecured including the Special tax.

The 93/94 GANN was set by LAFCO and Placer County Resolution 2-93 with the formation of the new NTFPD

Get the CPCI and POP

<u>FY</u>	<u>CPCI</u>	<u>POP</u>	<u>%TOTAL</u>	<u>LIMITATION</u>
93/94	1.0272	1.0379	1.0661	\$3,114,058.00
94/95	1.0071	1.0322	1.0395	\$3,237,152.42
95/96	1.0472	1.0415	1.0907	\$3,530,628.77
96/97	1.0521	1.0321	1.0859	\$3,833,812.37
97/98	1.0467	1.0164	1.0639	\$4,078,662.17
98/99	1.0415	1.0261	1.0687	\$4,358,797.54
99/00	1.0453	1.0297	1.0763	\$4,691,571.72
00/01	1.0491	1.0301	1.0807	\$5,070,077.92
01/02	1.0782	1.0355	1.1165	\$5,660,620.83
02/03	0.9873	1.0395	1.0263	\$5,809,485.81
03/04	1.0230	1.0374	1.0613	\$6,165,376.08
04/05	1.0328	1.0305	1.0643	\$6,561,812.22
05/06	1.0526	1.0307	1.0849	\$7,119,007.33
06/07	1.0396	1.0262	1.0668	\$7,594,824.12
07/08	1.0442	1.2200	1.2739	\$9,675,228.73
08/09	1.0430	1.0210	1.0649	\$10,303,180.10
09/10	1.0062	1.0203	1.0266	\$10,577,511.13
10/11	0.9746	1.1700	1.1403	\$12,061,345.54
11/12	1.0251	1.1510	1.17989	\$14,231,062.20
12/13	1.0377	1.0117	1.049841	\$14,940,353.85
13/14	1.0512	1.0072	1.058769	\$15,818,378.13
14/15	0.9977	1.0168	1.014461	\$16,047,133.39
15/16	1.0382	0.91	0.944762	\$15,160,721.83

NOTICE OF HEARING
BY
NORTH TAHOE FIRE PROTECTION DISTRICT
FINAL BUDGET- FISCAL YEAR 2015-2016
AND
ADOPTION OF THE APPROPRIATION LIMIT

Pursuant to Section 13890, Fire Protection District law of 1987, the Board of Directors of the North Tahoe Fire Protection District did on June 17, 2015, adopt a Preliminary Budget and will on September 16, 2015, at the hour of 4:30 o'clock PM., at 222 Fairway Dr., Tahoe City, California, hold a public hearing for the purpose of fixing the Final Budget. Any taxpayer may appear and be heard regarding any item of the final budget.

A copy of the Final Budget is available for inspection at 222 Fairway Dr., Tahoe City, California any weekday between the hours of 9:00 a.m. and 4:00 p.m.

Adoption, by resolution, of the appropriation limit for the North Tahoe Fire Protection District as described in Article XIII-B of the State Constitution. Documentation used in the determination of appropriations limit is available in the office of the North Tahoe Fire Protection District.

By Order of the Board of Directors of the North Tahoe Fire Protection District.