

BOARD OF FIRE COMMISSIONERS

Marsha Berkbigler, Chair
Kitty Jung, Vice-Chair
Bob Lucey
Vaughn Hartung
Jeanne Herman

FIRE CHIEF

Charles A. Moore

ASSISTANT DISTRICT ATTORNEY

David Watts-Vial



NOTICE OF SPECIAL JOINT MEETING AND AGENDA TRUCKEE MEADOWS FIRE PROTECTION DISTRICT SIERRA FIRE PROTECTION DISTRICT

8:30 a.m.

Monday, May 18, 2015

**Washoe County Administrative Complex, Commission Chambers
1001 E. Ninth Street, Reno, Nevada**

NOTE: Items on the agenda may be taken out of order; combined with other items; removed from the agenda; moved to the agenda of another meeting; moved to or from the Consent section; or may be voted on in a block. Items with a specific time designation will not be heard prior to the stated time, but may be heard later.

The Washoe County Commission Chambers is accessible to the disabled. If you require special arrangements for the meeting, call the Truckee Meadows Fire Protection District Office, 326-6000, 24-hours prior to the meeting.

Time Limits. Public comments are welcomed during the Public Comment periods for all matters, whether listed on the agenda or not, and are limited to three minutes per person. Additionally, public comment of three minutes per person will be heard during individual action items on the agenda. Persons are invited to submit comments in writing on the agenda items and/or attend and make comment on that item at the Board meeting. Persons may not allocate unused time to other speakers.

Forum Restrictions and Orderly Conduct of Business. The Board conducts the business of the District and its citizens during its meetings. The presiding officer may order the removal of any person whose statement or other conduct disrupts the orderly, efficient or safe conduct of the meeting. Warnings against disruptive comments or behavior may or may not be given prior to removal. The viewpoint of a speaker will not be restricted, but reasonable restrictions may be imposed upon the time, place and manner of speech. Irrelevant and unduly repetitious statements and personal attacks which antagonize or incite others are examples of speech that may be reasonably limited.

Responses to Public Comments. The Board can deliberate or take action only if a matter has been listed on an agenda properly posted prior to the meeting. During the public comment period, speakers may address matters listed or not listed on the published agenda. The Open Meeting Law does not expressly prohibit responses to public comments by the Board. However, responses from Board members to unlisted public comment topics could become deliberation on a matter without notice to the public. On the advice of legal counsel and to ensure the public has notice of all matters the Board will consider, the Board members may choose not to respond to public comments, except to correct factual inaccuracies, ask for staff action or to ask that a matter be listed on a future agenda. The Board may do this either during the public comment item or during the following item: "*Commissioners'/Chief's Announcements, Requests for Information, Topics for Future Agendas and Statements Relating to Items Not on the Agenda".

Pursuant to NRS 241.020, the Agenda for the Board of Fire Commissioner Meetings has been posted at the following locations: Washoe County Administration Building (1001 E. 9th Street, Bldg. A), Washoe County Courthouse-District Court Administrator/Clerk of Court (75 Court Street), Washoe County Central Library (301 South Center Street) and Sparks Justice Court (1675 East Prater Way) and Truckee Meadows Fire Protection District's website at www.washoecounty.us/tmfpd

Support documentation for the items on the agenda, provided to the Board of Fire Commissioners is available to members of the public at the District's Admin Office (1001 E. 9th Street, Bldg. D, 2nd Floor, Reno, Nevada) Sandy Francis, Administrative Assistant I, phone (775) 328-6124 and on the Truckee Meadows Fire Protection District's website at www.washoecounty.us/tmfpd ; and <https://notice.nv.gov>.

All items numbered or lettered below are hereby designated **for possible action** as if the words "for possible action" were written next to each item (NRS 241.020). An item listed with asterisk (*) next to it is an item for which no action will be taken.

8:30am *1. Call to order/roll call for each entity.

*2. Public Comment - Comment heard under this item will be limited to three minutes per person and may pertain to matters both on and off the Board of Fire Commissioners agenda. The District will also hear public comment during individual action items, with comment limited to three minutes per person. Comments are to be made to the Board of Fire Commissioners as a whole.

Public Hearing – Tentative Budget as well as possible changes to adoption of the Final Budget for Fiscal Year 2015-16

The following agenda item #3 will be heard by the Washoe County Board of Commissioners who will convene solely as the Board of Fire Commissioners for the Truckee Meadows Fire Protection District

3. Discussion and action on the Truckee Meadows Fire Protection District Tentative Budget, as well as possible changes to the adoption of the Final Budget for Fiscal Year 2015-16. This item may be continued on Tuesday, May 19, 2015 at 10:00 AM.

The following agenda item #4 will be heard by the Washoe County Board of Commissioners who will convene solely as the Board of Fire Commissioners for the Sierra Fire Protection District.

4. Discussion and action on the Sierra Fire Protection District Tentative Budget, as well as possible changes to the adoption of the Final Budget for Fiscal Year 2015-16. This item may be continued on Tuesday, May 19 at 10:00 AM.
- *5. Public Comment. Comment heard under this item will be limited to three minutes per person and may pertain to matters both on and off the Board of Fire Commissioners agenda. The District will also hear public comment during individual action items, with comment limited to three minutes per person. Comments are to be made to the Board of Fire Commissioners as a whole.
6. Adjournment.



SIERRA FIRE PROTECTION DISTRICT

STAFF REPORT

Board Meeting Date: May 18, 2015

CM/ACM _____
Finance _____
Legal _____
Risk Mgt. _____
HR _____

DATE: May 5, 2015
TO: Sierra Fire Protection District Board of Fire Commissioners
FROM: Charles A. Moore, Fire Chief
Phone: (775) 328-6123 Email: cmoore@tmfpd.us
SUBJECT: Discussion and action on the Sierra Fire Protection District Tentative Budget, as well as possible changes to the adoption of the Final Budget for Fiscal Year 2015-16. This item may be continued on Tuesday, May 19 at 10:00 AM. (All Commission Districts)

SUMMARY

This item is discussion and action on the Sierra Fire Protection District Tentative Budget for Fiscal Year 15-16, as well as possible changes to the adoption of the Final Budget.

Strategic Objective supported by this item: *Sustainability of our financial, social, and natural resources.*

PREVIOUS ACTION

March 27, 2012 Board of Fire Commissioners directed staff to implement Plan B to provide Fire and EMS service to all areas of the Fire District and achieve financial sustainability. The Board also approved the Interlocal Agreement between the SFPD and TMFPD to consolidate fire services.

October 25, 2011 Board of Fire Commissioners approved the operational and administrative consolidation of the SFPD and TMFPD with TMFPD as fire service provider and defined the level of service therein. Board directed staff to return with an Interlocal Agreement between the SFPD and TMFPD to effectuate the consolidation.

BACKGROUND

Sierra Fire Protection District's revenues have stabilized and the District is financially sound and sustainable in the short and long term. Per an Interlocal Agreement for fire service between the Sierra Fire Protection District (SFPD) and Truckee Meadows Fire Protection District (TMFPD), SFPD contributes their direct incremental costs of the Adopted Consolidated Budget which include direct costs associated with serving SFPD fire stations and any additional staffing costs needed above and beyond what is required for TMFPD, plus associated direct services and supplies costs and an operating contingency. TMFPD uses SFPD's portion of the Adopted Consolidated Budget to pay for the costs to provide fire services in SFPD with the exception of annual audits, property and liability insurance, independent contractors hired by SFPD, capital expenditures, wildland fire emergency fund expenditures, and any other costs needed to sustain a local government organization. For FY 15-16, the

SFPD is budgeted to pay \$6,681,780 to the TMFPD according to the Interlocal Agreement for Fire Service and Consolidation.

FISCAL IMPACT

The Sierra Fire Protection District's finances have stabilized and the District is financially sound. The District's tax rate is budgeted at its current \$0.5400 property tax rate. The District's total General Fund revenues are budgeted at \$7,062,335 while its expenditures are budgeted at \$7,527,140 which leaves an estimated fund balance of \$1,198,741. The General Fund balance of \$1,198,741 equates to 16% of expenditures. The expenditures of \$7,527,140 include a one-time capital expenditure of \$500,000 for building improvements at Station 39 Joy Lake. The District's Emergency Fund expenditures for wildland fires is budgeted at \$645,000 leaving a fund balance of \$110,386 which will be carried forward to future years.

Therefore, the total expenditure in the FY 15-16 Sierra Fire Protection District Final Budget for the governmental fund types is \$8,172,140. The changes from the Tentative Budget were due to finalizing budget estimates.

RECOMMENDATION

It is recommended the Board of Fire Commissioners of the Sierra Fire Protection District approve the Final Budget for Fiscal Year 2015-16 as presented.

POSSIBLE MOTION

Should the Board agree with staff's recommendation, a possible motion would be:

"I move to approve the Sierra Fire Protection District Final Budget for Fiscal Year 2015-16 as presented."

1001 E 9th St, Bldg. D
PO Box 11130
Reno, NV 89520



Chief Charles A. Moore
Phone: (775) 326-6000
Fax: (775) 326-6003

Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7937

Sierra Fire Protection District herewith submits the FINAL budget for the
fiscal year ending June 30, 2016

This budget contains 2 funds, including Debt Service, requiring property tax revenues totaling \$ 5,209,250

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed 0 If the final computation requires, the tax rate will be lowered.

This budget contains 2 governmental fund types with estimated expenditures of \$ 8,172,140 and
0 proprietary funds with estimated expenses of \$ 0

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

CERTIFICATION

I Vicki Van Buren
(Printed Name)
Chief Fiscal Officer
(Title)
certify that all applicable funds and financial
operations of this Local Government are
listed herein

Signed

V. Van Buren

Dated:

05/05/15

APPROVED BY THE GOVERNING BOARD

SCHEDULED PUBLIC HEARING:

Date and Time May 18, 2015 at 8:30 AM

Publication Date May 8, 2015

Place: Washoe County Commission Chambers, 1001 E. 9th Street, Reno, Nevada

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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/14	ESTIMATED CURRENT YEAR ENDING 06/30/15	BUDGET YEAR ENDING 06/30/16
General Government			
Judicial			
Public Safety	-	-	-
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	-	-	-
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL			

POPULATION (AS OF JULY 1)	14,320	14,320	14,320
SOURCE OF POPULATION ESTIMATE*	Comprehensive Planning	Comprehensive Planning	Comprehensive Planning
Assessed Valuation (Secured and Unsecured Only)	906,703,516	989,532,997	1,087,979,988
Net Proceeds of Mines	121,000	-	-
TOTAL ASSESSED VALUE	906,824,516	989,532,997	1,087,979,988
TAX RATE			
General Fund	0.5400	0.5400	0.5400
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.5400	0.5400	0.5400

* Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.

SIERRA FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2015-2016

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	1.1722	1,087,979,988	12,753,301	0.5400	5,875,092	665,842	5,209,250
B. PROPERTY TAX Outside Revenue Limitations:							
Net Proceeds of Mines							
VOTER APPROVED:							
C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)							
E. Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)	0.0478	1,087,979,988	520,214				
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0478	1,087,979,988	520,214				
M. SUBTOTAL A, C, L	1.2200	1,087,979,988	13,273,515	0.5400	5,875,092	665,842	5,209,250
N. Debt							
O. TOTAL M AND N	1.2200	1,087,979,988	13,273,515	0.5400	5,875,092	665,842	5,209,250

SIERRA FIRE PROTECTION DISTRICT
(Local Government)
SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an explanation.

Note 1: This form calculation does not include net proceeds of mines revenue calculations.

SIERRA FIRE PROTECTION DISTRICT
(Local Government)

[illegible]

Budget Summary for SIERRA FIRE PROTECTION DISTRICT
(Local Government)

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Taxes:				
Property Tax	4,791,560	4,950,025	5,209,250	5,209,250
Property Tax-AB 104	54,487	57,190	60,050	60,050
Licenses and permits:				
Gaming, AB 104	798	1,000	2,500	2,500
Intergovernmental:				
Federal grants		-	-	-
Consolidated taxes	1,207,498	1,273,344	1,331,415	1,331,415
Real property transfer tax, AB 104	11,618	9,500	9,500	9,500
Supplemental city/county relief tax, AB 104	248,213	252,424	257,472	257,472
Local contributions	1,194,869	383,620	153,148	153,148
Charges for Services:				
Charges for services	-	-	-	-
Miscellaneous:				
Investment earnings	32,973	24,000	24,000	24,000
Reimbursements	-	-	15,000	15,000
Other	34,154	-	-	-
SUBTOTAL REVENUE ALL SOURCES	7,576,170	6,951,103	7,062,335	7,062,335
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)	-	-	-	-
Proceeds of Long-term Debt				
Other	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	-	-		
BEGINNING FUND BALANCE	1,487,395	1,300,497	1,663,546	1,663,546
Prior Period Adjustments	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	1,487,395	1,300,497	1,663,546	1,663,546
TOTAL AVAILABLE RESOURCES	9,063,565	8,251,600	8,725,881	8,725,881

SIERRA FIRE PROTECTION DISTRICT
(Local Government)
SCHEDULE B - GENERAL FUND

SIERRA FIRE PROTECTION DISTRICT
(Local Government)
SCHEDULE B - GENERAL FUND

Page: 7
Form 10
11/20/2014

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
			TENTATIVE APPROVED	FINAL APPROVED
<u>REVENUES</u>				
INTERGOVERNMENTAL				
Federal Grants	-	-	-	-
State grants	31,171	-	-	-
MISCELLANEOUS				
Reimbursements	8,730	-	-	-
Subtotal	39,901	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers in (Schedule T)	-	-	-	-
BEGINNING FUND BALANCE	976,694	870,386	755,386	755,386
Prior Period Adjustment(s)	-			
Residual Equity Transfers	-			
TOTAL BEGINNING FUND BALANCE	976,694	870,386	755,386	755,386
TOTAL RESOURCES	1,016,595	870,386	755,386	755,386
<u>EXPENDITURES</u>				
PUBLIC SAFETY:				
FIRE:				
Salaries and wages	-	-	-	-
Employee benefits	-	-	-	-
Services and supplies	146,209	115,000	645,000	645,000
Subtotal	146,209	115,000	645,000	645,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)	-	-		
Operating Transfers Out (Schedule T)	-	-		
ENDING FUND BALANCE	870,386	755,386	110,386	110,386
TOTAL COMMITMENTS & FUND BALANCE	1,016,595	870,386	755,386	755,386

SIERRA FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE B -2

FUND EMERGENCY FUND

* - Type	
1 - General Obligation Bonds	
2 - G.O. Revenue Supported Bonds	
3 - G.O. Special Assessment Bonds	
4 - Revenue Bonds	
5 - Medium-Term Financing	
6 - Medium-Term Financing - Lease Purchase	
7 - Capital Leases	
8 - Special Assessment Bonds	
9 - Mortgages	
10 - Other (Specify Type)	
11 - Proposed (Specify Type)	

[illegible]

SCHEDULE C-1 - INDEBTEDNESS

Transfer Schedule for Fiscal Year 2015-2016

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUND	NONE					
SUBTOTAL						
EXPENDABLE TRUST FUNDS						
SUBTOTAL						
DEBT SERVICE						
SUBTOTAL						

SIERRA FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS	NONE					
SUBTOTAL						
INTERNAL SERVICE						
SUBTOTAL						
RESIDUAL EQUITY TRANSFERS						
SUBTOTAL						
TOTAL TRANSFERS						

SIERRA FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2015 - 2016

Local Government: Sierra Fire Protection District
Contact: Charles A. Moore, Fire Chief
E-mail Address: cmoore@smfcd.us
Daytime Telephone: 775-328-6123

Total Number of Existing Contracts: 1

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2015-16	Proposed Expenditure FY 2016-17	Reason or need for contract:
1	Walker & Associates	7/1/2015	7/1/2016	\$ 10,000	\$ 10,000	CPA assistance in developing budgets and audit reports
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$ 10,000	\$ 10,000	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS
Budget Year 2015 - 2016

Local Government: Sierra Fire Protection District
Contact: Charles A. Moore, Fire Chief
E-mail Address: cmoore@lmfpd.us
Daytime Telephone: 775-328-6123

Total Number of Privatization Contracts: 1

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2015-16 \$	Proposed Expenditure FY 2016-17 \$	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	Walker & Associates	7/1/2015	7/1/2016	12 Months	\$ 10,000	\$ 10,000	Finance Dir	1	\$ 85.00	CPA assistance for budget and audit preparation
2										
3										
4										
5										
6										
7										
8	Total				\$ 10,000	\$ 10,000		1		

Attach additional sheets if necessary.



TRUCKEE MEADOWS FIRE PROTECTION DISTRICT

STAFF REPORT Board Meeting Date: May 18, 2015

CM/ACM _____
Finance _____
Legal _____
Risk Mgt. _____
HR _____

DATE: May 5, 2015
TO: Truckee Meadows Fire Protection District Board of Fire Commissioners
FROM: Charles A. Moore, Fire Chief
Phone: (775) 328-6123 Email: cmoore@tmfpd.us
SUBJECT: Discussion and action on the Truckee Meadows Fire Protection District Tentative Budget, as well as possible changes to the adoption of the Final Budget for Fiscal Year 2015-16. This item may be continued on Tuesday, May 19, 2015 at 10:00 AM. (All Commission Districts)

SUMMARY

This item is discussion and action on the Truckee Meadows Fire Protection District Tentative Budget for FY 15-16, as well as possible changes to the adoption of the Final Budget.

Strategic Objective supported by this item: *Sustainability of our financial, social and natural resources.*

PREVIOUS ACTION

On February 26, 2013, the Board of Fire Commissioners approved an enhancement in the EMS service level to ALS within the Truckee Meadows Fire Protection District.

March 27, 2012 Board of Fire Commissioners directed staff to implement Plan B to provide Fire and EMS service to all areas of the Fire District and approved the Interlocal Agreement between the SFPD and TMFPD for Consolidated Fire Service.

October 25, 2011 Board of Fire Commissioners approved the operational and administrative consolidation of the SFPD and TMFPD with TMFPD as fire service provider and defined the level of service therein. Board directed staff to return with an Interlocal Agreement between the SFPD and TMFPD to effectuate the consolidation.

BACKGROUND

Truckee Meadows Fire Protection District's revenues have stabilized and the District is financially sound and sustainable in the short and long term. In addition, the District is able to pay for the acquisition of land and construction of a new Station #14 and continue funding a capital improvement program with cash savings instead of acquiring debt.

FY 15-16 General Fund Budget Highlights

1) The total General Fund revenues are estimated at \$24,910,227 which includes the \$6,681,780 payment from the Sierra Fire Protection District to pay for SFPD operations per the Interlocal Agreement.

2) The property tax rate for the TMFPD is set at current levels at \$0.5400 per \$100 of assessed value. Even though the Board of Fire Commissioners approved a tax rate increase from \$0.4713 to \$0.5400 in 2012, the total amount of property tax revenue collected is expected to be \$10,911,909 which is \$773,811 or 7% below the property tax collected in FY 09-10 of \$11,685,720 at the \$0.4713 tax rate. Therefore, even though the tax rate was increased in 2012, the average TMFPD taxpayer is paying 7% less in property taxes than they paid in FY 09-10 due to the decline in assessed values.

3) The total General Fund expenditures for the TMFPD and SFPD consolidated operations are budgeted at \$23,321,555 which include the cost of full paramedic engine companies at all career fire stations. The budget also includes the addition of 1 new staff member - a Fire Prevention Specialist.

4) The expenditures include continuing the Community Smoke Detector Program and Fireplace Ash Safety Program as well as funding for the Fuels Management Program.

5) The budget includes a one-time transfer of \$4 million to the Capital Projects Fund in order to fund the District's capital improvement program in FY 15-16. The funding for the transfer comes from one-time budget savings and the normal on-going funding for capital expenditures. The expenditures include normal capital purchases as well as \$225,000 to replace District radios and MDTs, refurbishing apparatus and buildings, the purchase of equipment for 2 Water Tenders, and \$5.2 million for funding a Fire Station Replacement Program.

6) The General Fund Balance is at the Board established 25% of expenditure level and is \$5,965,718. This will allow the District to provide for the necessary cash flow in the summer months before the first property tax revenues are distributed in late August/early September, as well as provide for cash flow for large wildland fire expenditures as needed.

7) The General Fund includes an operating contingency of \$350,000 which is 1.5% of expenditures.

8) The District's General Fund is financially sustainable in the short-term and long-term.

**TMFPD/SFPD CONSOLIDATED FIRE DEPARTMENT
GENERAL FUND PROJECTIONS**

	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Total Revenues	\$23,737,788	\$24,910,227	\$25,824,575	\$26,662,629
Less Total Expenditures	<u>21,040,476</u>	<u>23,321,555</u>	<u>24,337,193</u>	<u>25,243,484</u>
Operating Surplus (Deficit)	2,697,312	1,588,672	1,487,382	1,419,145
Less: Other Financing Sources/Uses	4,299,870	4,350,000	1,400,000	1,400,000
Beginning Fund Balance	<u>10,329,604</u>	<u>8,727,046</u>	<u>5,965,718</u>	<u>6,053,100</u>
Ending Fund Balance	\$8,727,046	\$5,965,718	\$6,053,100	\$6,072,245

Capital Projects Fund

1) For FY 15-16, the District's Capital Improvement Program resources includes the \$4 million transfer from the General Fund (noted above) due to one-time savings and the annual capital appropriation. These transfers as well as interest earnings and fund balance carry forward will fund the \$7,050,000 anticipated expenditures in the Capital Projects Fund in FY 15-16. These expenditures allow the District to fully fund the capital improvement program without acquiring any debt.

2) In total, the Capital Improvement Budget for FY 15-16 is estimated at \$7,050,000 leaving a fund balance of \$577,965 which will be carried over to FY 16-17.

Emergency Fund

NRS 474.510 requires a Fire Protection District to establish a District Emergency Fund which must be used solely for the purpose of funding unforeseen emergencies such as large wildland fires. By law, the fund may have up to \$1 million set aside for these emergencies. Due to the anticipation of large wildland fires which may have to be paid for upfront before reimbursement from NDF due to the NDF Emergency Program, the District has budgeted \$520,000 in FY 15-16 in order for the District to be sufficiently prepared when the wildland fires occur.

Other Funds

1) The Sick, Annual, and Comp Benefits Fund which was created to fund employees' termination benefits when they retire or leave service was established in FY14-15. The establishment of this fund was in anticipation of several retirements in the next few years. This fund was funded in FY 14-15 by a one-time \$589,769 transfer from the Health Benefits Fund which was being eliminated since it was no longer needed. The anticipated expenditure for FY 15-16 is \$308,000. The remaining fund balance is estimated at \$168,419 and will be carried forward to FY 16-17.

2) The Workers' Compensation Internal Service Fund was established to accumulate resources to pay the City of Reno for the workers' compensation liability which claims were incurred during the term of the Reno/TMFPD Interlocal Agreement. The TMFPD will pay the City of Reno for 5 years after the end of the Agreement in 2012. For FY 15-16, the workers' compensation liability is fully funded. The FY 15-16 Workers' Compensation Fund ending cash balance is budgeted at \$3,491,940 and insures the District has adequate cash set aside to pay for the District's liability costs in the future.

3) The Health Benefits Fund was established to account for the TMFPD group medical and retiree health benefit cost. With the District going to a guaranteed group medical program and the establishment of the OPEB Trust for retiree health benefits, the Fund is no longer required and the Budget reflects the elimination of the Fund with a budgeted FY15-16 OPEB Trust payment of \$611,030.

4) The Stabilization Fund was established according to NRS 354 to provide funding for revenue shortfalls or natural disasters. The beginning fund balance of \$580,698 has been accumulated over the past 16 years.

Conclusion

The Truckee Meadows Fire Protection District's Tentative Budget for FY 15-16 is financially sustainable in the short-term and long-term.

FISCAL IMPACT

The total expenditure in the FY 15-16 Truckee Meadows Fire Protection District Budget for all the governmental funds is \$31,699,555 and for the proprietary fund, the total expenditure is budgeted at \$1,611,030. The changes from the Tentative Budget were due to finalizing budget estimates.

RECOMMENDATION

It is recommended the Board of Fire Commissioners of the Truckee Meadows Fire Protection District approve the FY 15-16 Final Budget as presented.

POSSIBLE MOTION

Should the Board agree with staff's recommendation, a possible motion would be:

"I move to approve the Truckee Meadows Fire Protection District FY 15-16 Final Budget as presented."

Amy Ray
Fire Marshal



Tim Leighton
Deputy Fire Chief

Charles A. Moore
Fire Chief

Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7937

Truckee Meadows Fire Protection District herewith submits the FINAL budget for the
fiscal year ending June 30, 2016

This budget contains 7 funds, including Debt Service, requiring property tax revenues totaling \$ 10,911,909

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed 0. If the final computation requires, the tax rate will be lowered.

This budget contains 5 governmental fund types with estimated expenditures of \$ 31,699,555 and
2 proprietary funds with estimated expenses of \$ 1,611,030

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

CERTIFICATION

I Vicki Van Buren
(Printed Name)
Chief Fiscal Officer

(Title)

certify that all applicable funds and financial
operations of this Local Government are
listed herein

Signed

V. Van Buren

Dated:

05/05/15

APPROVED BY THE GOVERNING BOARD

SCHEDULED PUBLIC HEARING:

Date and Time May 18, 2015 at 8:30 AM

Publication Date May 8, 2015

Place: Washoe County Commission Chambers, 1001 E. 9th Street, Reno, Nevada

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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/14	ESTIMATED CURRENT YEAR ENDING 06/30/15	BUDGET YEAR ENDING 06/30/16
General Government			
Judicial			
Public Safety	117	123	124
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	117	123	124
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	117	123	124

POPULATION (AS OF JULY 1)	80,315	80,315	80,315
SOURCE OF POPULATION ESTIMATE*	Comprehensive Planning	Comprehensive Planning	Comprehensive Planning
Assessed Valuation (Secured and Unsecured Only)	1,920,776,304	2,039,805,070	2,278,621,188
Net Proceeds of Mines	1,815,000	1,803,000	1,321,000
TOTAL ASSESSED VALUE	1,922,591,304	2,041,608,070	2,279,942,188
TAX RATE			
General Fund	0.5400	0.5400	0.5400
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.5400	0.5400	0.5400

* Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2015-2016

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	1.3866	2,278,621,188	31,595,361	0.5400	12,304,554	1,392,645	10,911,909
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines							
VOTER APPROVED:							
C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)							
E. Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)	0.0368	2,278,621,188	839,824				
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0368	2,278,621,188	839,824				
M. SUBTOTAL A, C, L	1.4234	2,278,621,188	32,435,186	0.5400	12,304,554	1,392,645	10,911,909
N. Debt							
O. TOTAL M AND N	1.4234	2,278,621,188	32,435,186	0.5400	12,304,554	1,392,645	10,911,909

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT

(Local Government)

**SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION**

If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an explanation.

Note 1: This form calculation does not include net proceeds of mines revenue calculations.

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

FORM 4404LGF Last Revised 01-21-15

Budget Summary for TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

[illegible]

Budget For Fiscal Year Ending June 30, 2016	
Budget Summary for	TRUCKEE MEADOWS FIRE PROTECTION DISTRICT (Local Government)

* FUND TYPES: E - Enterprise
I - Internal Service
N - Nonexpendable Trust

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REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Taxes:				
Property Tax	9,816,203	10,150,166	10,911,909	10,911,909
Property Tax-AB 104	142,180	155,066	155,066	155,066
Licenses and permits:				
Gaming, AB 104	2,100	800	1,000	1,000
Other	750	1,250	1,000	1,000
Intergovernmental:				
Federal grants	46,929	158,727	108,837	108,837
Consolidated taxes	5,206,953	5,537,974	5,641,952	5,641,952
Real property transfer tax, AB 104	30,582	31,454	31,454	31,454
Supplemental city/county relief tax, AB 104	654,633	667,137	667,137	667,137
Interlocal agreement, fire suppression	7,110,696	6,906,924	7,277,208	7,266,780
Charges for Services:				
Charges for services	11,070	10,700	10,700	10,700
Miscellaneous:				
Investment earnings	156,001	100,000	100,000	100,000
Reimbursements	285,686	4,359	500	500
Other	31,366	13,231	13,892	13,892
SUBTOTAL REVENUE ALL SOURCES	23,495,149	23,737,788	24,920,655	24,910,227
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule I)	-	-	-	-
Proceeds of asset disposition	18,762	130	-	-
Proceeds of Long-term Debt	-	-	-	-
Other	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	18,762	130	-	-
BEGINNING FUND BALANCE	9,919,097	10,329,604	8,727,046	8,727,046
Prior Period Adjustments	-			
Residual Equity Transfers	-			
TOTAL BEGINNING FUND BALANCE	9,919,097	10,329,604	8,727,046	8,727,046
TOTAL AVAILABLE RESOURCES	33,433,008	34,067,522	33,647,701	33,637,273

Note: FY13/14 Beginning Fund Balance does not include the Stabilization Fund Balance.

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)
SCHEDULE B - GENERAL FUND

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
<u>REVENUES</u>				
Intergovernmental:				
Federal grants	-	-	-	-
Miscellaneous				
Interest earnings	68,461	20,000	50,000	50,000
Subtotal	68,461	20,000	50,000	50,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	3,650,000	4,900,000	4,000,000	4,000,000
BEGINNING FUND BALANCE	4,861,041	3,329,172	3,577,965	3,577,965
Prior Period Adjustment(s)	-			
Residual Equity Transfers	-			
TOTAL BEGINNING FUND BALANCE	4,861,041	3,329,172	3,577,965	3,577,965
TOTAL RESOURCES	8,579,502	8,249,172	7,627,965	7,627,965
<u>EXPENDITURES</u>				
PUBLIC SAFETY:				
FIRE:				
Services and Supplies	660,957	922,860	430,000	430,000
Capital outlay	4,589,373	3,748,347	6,620,000	6,620,000
Subtotal	5,250,330	4,671,207	7,050,000	7,050,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)	-			
Operating Transfers Out (Schedule T)	-			
ENDING FUND BALANCE	3,329,172	3,577,965	577,965	577,965
TOTAL COMMITMENTS & FUND BALANCE	8,579,502	8,249,172	7,627,965	7,627,965

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE B -2

FUND CAPITAL PROJECTS FUND

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Ad valorem, general	150,000	-	-	-
Intergovernmental				
Federal grants	-	-	-	-
State grants	102,953	-	-	-
Miscellaneous				
Reimbursements	401,165	275,000	-	-
Subtotal	654,118	275,000	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule 1)	-	-	-	-
BEGINNING FUND BALANCE	586,387	771,851	641,851	641,851
Prior Period Adjustment(s)	-			
Residual Equity Transfers	-			
TOTAL BEGINNING FUND BALANCE	586,387	771,851	641,851	641,851
TOTAL RESOURCES	1,240,505	1,046,851	641,851	641,851
EXPENDITURES				
PUBLIC SAFETY:				
FIRE:				
Salaries and wages	286,918	250,000	250,000	250,000
Employee benefits	18,164	25,000	25,000	25,000
Services and supplies	163,572	130,000	245,000	245,000
Subtotal	468,654	405,000	520,000	520,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)	-	-		
Operating Transfers Out (Schedule 1)	-	-		
ENDING FUND BALANCE	771,851	641,851	121,851	121,851
TOTAL COMMITMENTS & FUND BALANCE	1,240,505	1,046,851	641,851	641,851

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE B -3

FUND EMERGENCY FUND

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
			TENTATIVE APPROVED	FINAL APPROVED
<u>REVENUES</u>				
Miscellaneous	-	-	-	-
Investment Earnings	-	5,000	10,000	10,000
Subtotal	-	5,000	10,000	10,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-	589,769	-	-
BEGINNING FUND BALANCE	-	-	466,419	466,419
Prior Period Adjustment(s)	-	-		
Residual Equity Transfers	-	-		
TOTAL BEGINNING FUND BALANCE	-	-	466,419	466,419
TOTAL RESOURCES	-	594,769	476,419	476,419
<u>EXPENDITURES</u>				
PUBLIC SAFETY:				
FIRE:				
Salaries and wages	-	126,516	300,000	300,000
Employee Benefits	-	1,834	8,000	8,000
Subtotal	-	128,350	308,000	308,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE	-	466,419	168,419	168,419
TOTAL COMMITMENTS & FUND BALANCE	-	594,769	476,419	476,419

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE B -4

FUND SICK ANNUAL COMP BENEFITS FUND

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	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
			TENTATIVE APPROVED	FINAL APPROVED
<u>REVENUES</u>				
Miscellaneous				
Investment Earnings	8,225	8,000	8,000	8,000
Subtotal	8,225	8,000	8,000	8,000
<u>OTHER FINANCING SOURCES:</u>				
Operating Transfers In (Schedule T)	-	-	-	-
BEGINNING FUND BALANCE	565,468	573,198	580,698	580,698
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	565,468	573,198	580,698	580,698
TOTAL RESOURCES	573,693	581,198	588,698	588,698
<u>EXPENDITURES</u>				
<u>PUBLIC SAFETY:</u>				
<u>FIRE:</u>				
Salaries and wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and supplies	495	500	500,000	500,000
Subtotal	495	500	500,000	500,000
<u>OTHER USES</u>				
CONTINGENCY (not to exceed 3% of total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE	573,198	580,698	88,698	88,698
TOTAL COMMITMENTS & FUND BALANCE	573,693	581,198	588,698	588,698

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE B -5

FUND STABILIZATION FUND

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for services	-			
Total Operating Revenue	-	-	-	-
OPERATING EXPENSE				
Services and supplies	97,734	240,000	1,000,000	1,000,000
Depreciation/Amortization				
Depreciation/Amortization				
Total Operating Expense	97,734	240,000	1,000,000	1,000,000
Operating Income or (Loss)	(97,734)	(240,000)	(1,000,000)	(1,000,000)
NONOPERATING REVENUES				
Interest Earned	66,795	50,000	50,000	50,000
Property Taxes	-	-	-	-
Subsidies	-	-	-	-
Consolidated Tax	-	-	-	-
Total Nonoperating Revenues	66,795	50,000	50,000	50,000
NONOPERATING EXPENSES				
Interest Expense	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(30,939)	(190,000)	(950,000)	(950,000)
Operating Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET POSITION	(30,939)	(190,000)	(950,000)	(950,000)

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND WORKERS' COMPENSATION FUND

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING				
ACTIVITIES:				
Cash received from other funds	-	-	-	-
Cash received from customers	-	-	-	-
Cash received from others	-	-	-	-
Cash payments for services and supplies	(488,367)	(240,000)	(1,000,000)	(1,000,000)
a. Net cash provided by (or used for) operating activities	(488,367)	(240,000)	(1,000,000)	(1,000,000)
B CASH FLOWS FROM NONCAPITAL				
FINANCING ACTIVITIES:				
Cash received from operating transfers	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D CASH FLOWS FROM INVESTING				
ACTIVITIES:				
Investment earnings	70,134	50,000	50,000	50,000
d. Net cash provided by (or used in) investing activities	70,134	50,000	50,000	50,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(418,233)	(190,000)	(950,000)	(950,000)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	5,050,173	4,631,940	4,441,940	4,441,940
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	4,631,940	4,441,940	3,491,940	3,491,940

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND WORKERS' COMPENSATION FUND

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/2014	ESTIMATED CURRENT YEAR ENDING 6/30/2015	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	-			
Miscellaneous	2,479			
Total Operating Revenue	2,479	-	-	-
OPERATING EXPENSE				
Services and supplies	19,330	-	611,030	611,030
Depreciation/Amortization	-	-	-	-
Total Operating Expense	19,330	-	611,030	611,030
Operating Income or (Loss)	(16,851)	-	(611,030)	(611,030)
NONOPERATING REVENUES				
Interest Earned	22,792	25,000	-	-
Property Taxes				
Subsidies				
Consolidated Tax				
Total Nonoperating Revenues	22,792	25,000	-	-
NONOPERATING EXPENSES				
Interest Expense	-	-	-	-
Total Nonoperating Expenses	22,792	25,000	-	-
Net Income before Operating Transfers	5,941	25,000	(611,030)	(611,030)
Operating Transfers (Schedule T)				
In	-	-	-	-
Out	-	(1,189,769)	-	-
Net Operating Transfers	-	(1,189,769)	-	-
NET POSITION	5,941	(1,164,769)	(611,030)	(611,030)

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND HEALTH BENEFITS FUND

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2014	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2015	(3) (4) BUDGET YEAR ENDING 06/30/16	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING				
ACTIVITIES:				
Cash received from other funds	-	-	-	-
Cash received from customers	-	-	-	-
Cash received from others	2,479	-	-	-
Cash payments for services and supplies	(44,320)	-	(611,030)	(611,030)
a. Net cash provided by (or used for) operating activities	(41,841)	-	(611,030)	(611,030)
B. CASH FLOWS FROM NONCAPITAL				
FINANCING ACTIVITIES:				
Cash received from operating transfers	-	-	-	-
Transfer Out	-	(1,189,769)	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	(1,189,769)	-	-
C. CASH FLOWS FROM CAPITAL AND				
RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING				
ACTIVITIES				
Investment earnings	22,471	25,000		
d. Net cash provided by (or used in) investing activities	22,471	25,000	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(19,370)	(1,164,769)	(611,030)	(611,030)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,795,169	1,775,799	611,030	611,030
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,775,799	611,030	-	-

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND HEALTH BENEFITS FUND

6 - Medium-Term Financing - Lease Purchase
7 - Capital Leases
8 - Special Assessment Bonds
9 - Mortgages
10 - Other (Specify Type)
11 - Proposed (Specify Type)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/2016	REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/16		PRINCIPAL PAYABLE	(9)+(10) TOTAL
								INTEREST PAYABLE			
FUND							\$	\$	\$	\$	
NONE							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
							\$	\$	\$	\$	
TOTAL ALL DEBT SERVICE							\$	\$	\$	\$	

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT

Transfer Schedule for Fiscal Year 2015-2016

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUND	General Fund	10	4,000,000			
SUBTOTAL						
EXPENDABLE TRUST FUNDS						
SUBTOTAL						
DEBT SERVICE						
SUBTOTAL			4,000,000			

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2015-2016

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS						
SUBTOTAL						
INTERNAL SERVICE Health Benefits Fund						
SUBTOTAL						
RESIDUAL EQUITY TRANSFERS						
SUBTOTAL						
TOTAL TRANSFERS			4,000,000			4,000,000

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2015 - 2016

Local Government: Truckee Meadows Fire Protection District

Contact: Charles A. Moore, Fire Chief

E-mail Address: cmoore@trnfpd.us

Daytime Telephone: 775-328-6123

Total Number of Existing Contracts: 2

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2015-16	Proposed Expenditure FY 2016-17	Reason or need for contract:
1	ESCI	7/1/2015	6/30/2016	\$ 10,000	\$ 10,000	Fire related studies
2	Walker & Associates	12/1/2015	11/30/2016	20,000	20,000	CPA assistance in developing budgets and audits
3						
4						
5						
6						
7						
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18						
19						
20	Total Proposed Expenditures			\$ 30,000	\$ 30,000	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2015 - 2016

Local Government: Truckee Meadows Fire Protection District

Contact: Charles A. Moore, Fire Chief

E-mail Address: cmoore@tmfpd.us

Daytime Telephone: 775-328-6123

Total Number of Privatization Contracts: 2

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2015-16	Proposed Expenditure FY 2016-17	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	ESCI	7/1/2015	6/30/2016	12 Mos.	\$ 10,000	\$ 10,000	Fire Chief	1	\$86.00	Fire Related Studies
2	Walker & Associates	12/1/2015	11/30/2016	12 Mos.	\$ 20,000	\$ 20,000	Finance Dir	1	\$85.00	CPA assistance for budget and audit preparation
3										
4										
5										
6										
7										
8	Total				\$ 30,000	\$ 30,000		2		

Attach additional sheets if necessary.