FINAL BUDGET PRESENTATION FY 2015-2016

(NOT ADOPTED BY TOWN BOARD)

TO THE

COUNTY COMMISSIONERS BOARD MEETING

May 4, 2015

Town of Gardnerville Nevada

Est. 1879

EXHIBIT (for identification only)
Filed
By
Deputy

State Preliminary Numbers

Tax Rate	Tax rate per NRS limit to 3.66
0.6677 @ $1,102,393	Used: 15/16 tax rate 0.6677– estimated $1,102,393
	5% Increase over this year's budgeted number of $962,686
C tax Dist. = $265,723	C tax up 2% from $260,630 this fiscal year
Population Estimate: 5,760	(up from 5,541 14/15 – Increase of 219)

Summary of Funds

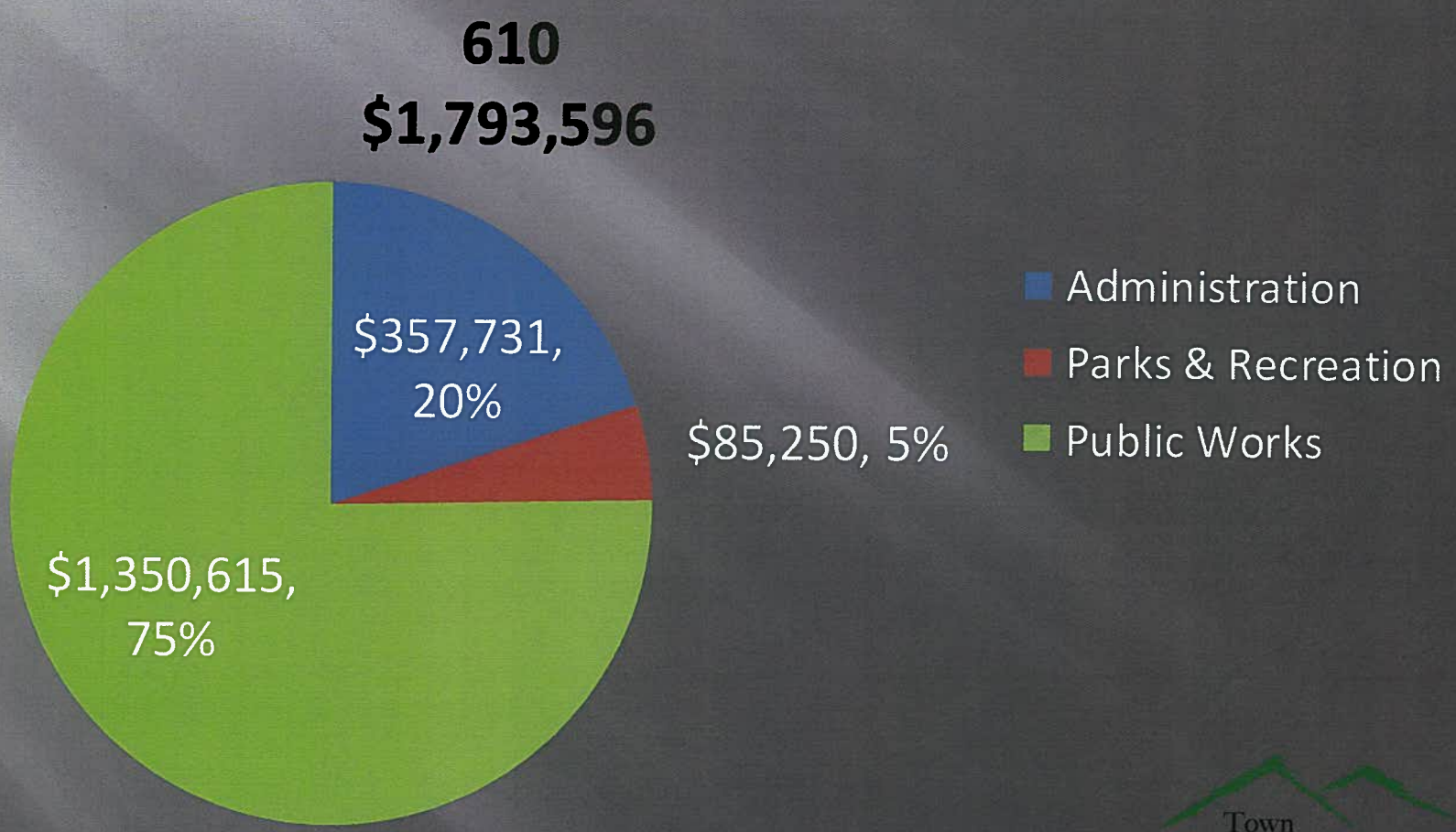
- 610 – Town of Gardnerville - Revenue
  - 921 Administrative
  - 923 Parks and Recreation
  - 926 Public Works
- 611 – Health and Sanitation Revenue
  - 925 Heath and Sanitation
- 613 – Gardnerville Debt – Revenue (transfers)
  - 922 Gardnerville Debt Service
    - decorative street lights along 395 <paid off>
- 614 – Ad Val Capital Project
  - $45,883 (3.66% county distribution)
    - Used to fund additional capital purchases or projects

Revenue History

	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
C-Tax	$302,294	$281,497	$237,525	$232,332	$228,755	$260,630	$265,723
P-Tax	$1,005,327	$1,030,507	$998,000	$982,330	$1,013,311	$1,013,344	$1,102,393

2013 population: 5,760

610 General Fund Expense



Town of Gardnerville Est. 1879 Nevada

General Fund Expense

Maintenance includes:

Maintenance Projects for FY15-16

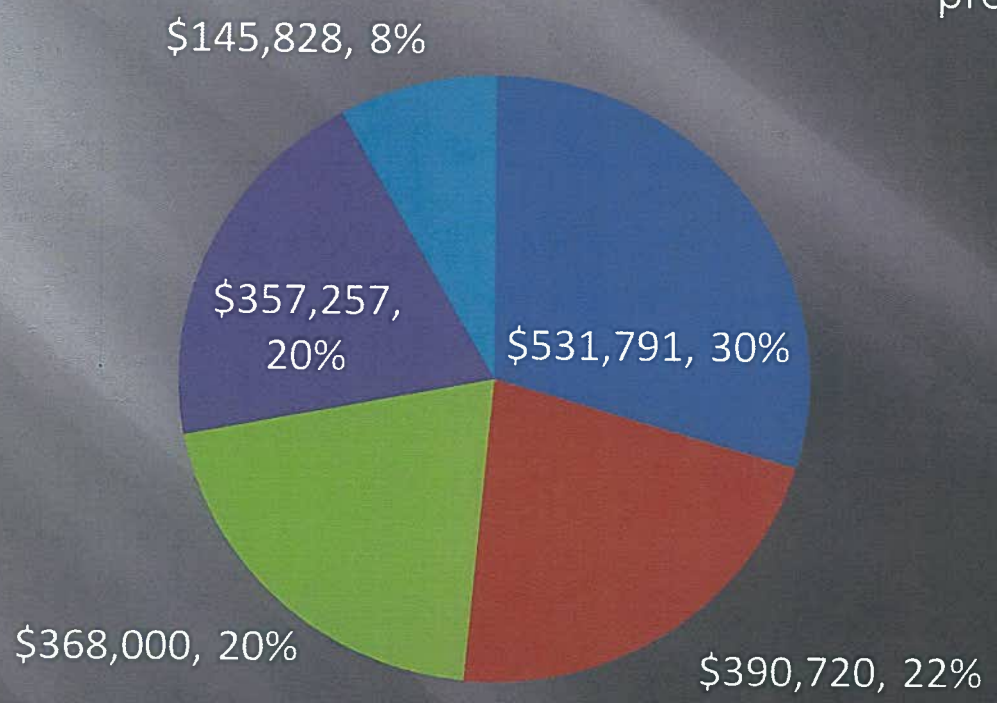
- Road Maintenance
- Storm Drain Maintenance
- Crack Seal
- Small Park Projects

610

$1,793,596

Capital projects includes:

- $50,000 for Gardnerville Station Match in the 2015 CDBG Application
- $307,257 Board Designated for projects planned this fiscal year



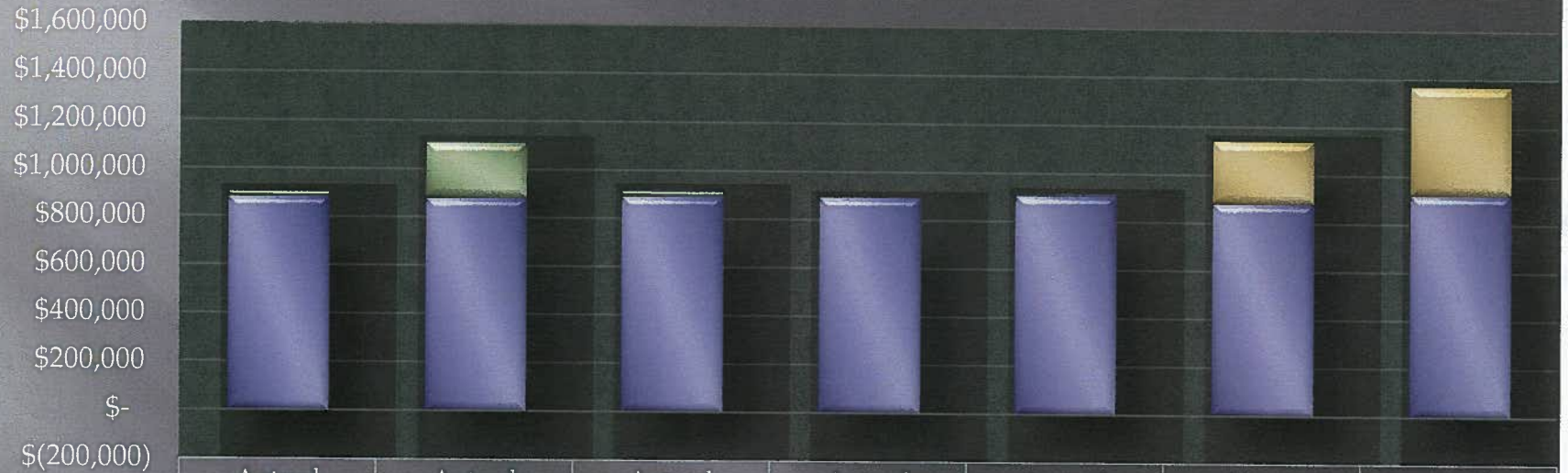
Add's Maintenance Tech 1 (90% PW / 10% H&S)
Ad Valorem has increased $89,000 over last fiscal year estimates.
No H&S transfer for road impacts, from past five years.

Town of Gardnerville Est. 1879 Nevada

Summary of Projects

- $50,000 CDBG Grant match for Gardnerville Station
- $15,000 ADA sidewalk repair
- $25,000 Continue with storm drain cleaning / inventory
- $29,000 Park updates and projects
- $174,000Industrial Way Cape Seal and ADA Improvements
- $40,000 Crack patching in Chichester & Larson area
- Gilman Ave landscaping clean up and upgrade (similar to Toler Ave)
- Sidewalk extension from Raleys to Toiyabe and Toler. Was pushed off due to Improvements along 395 at Sharkey's Parking lot.

611 Revenue History



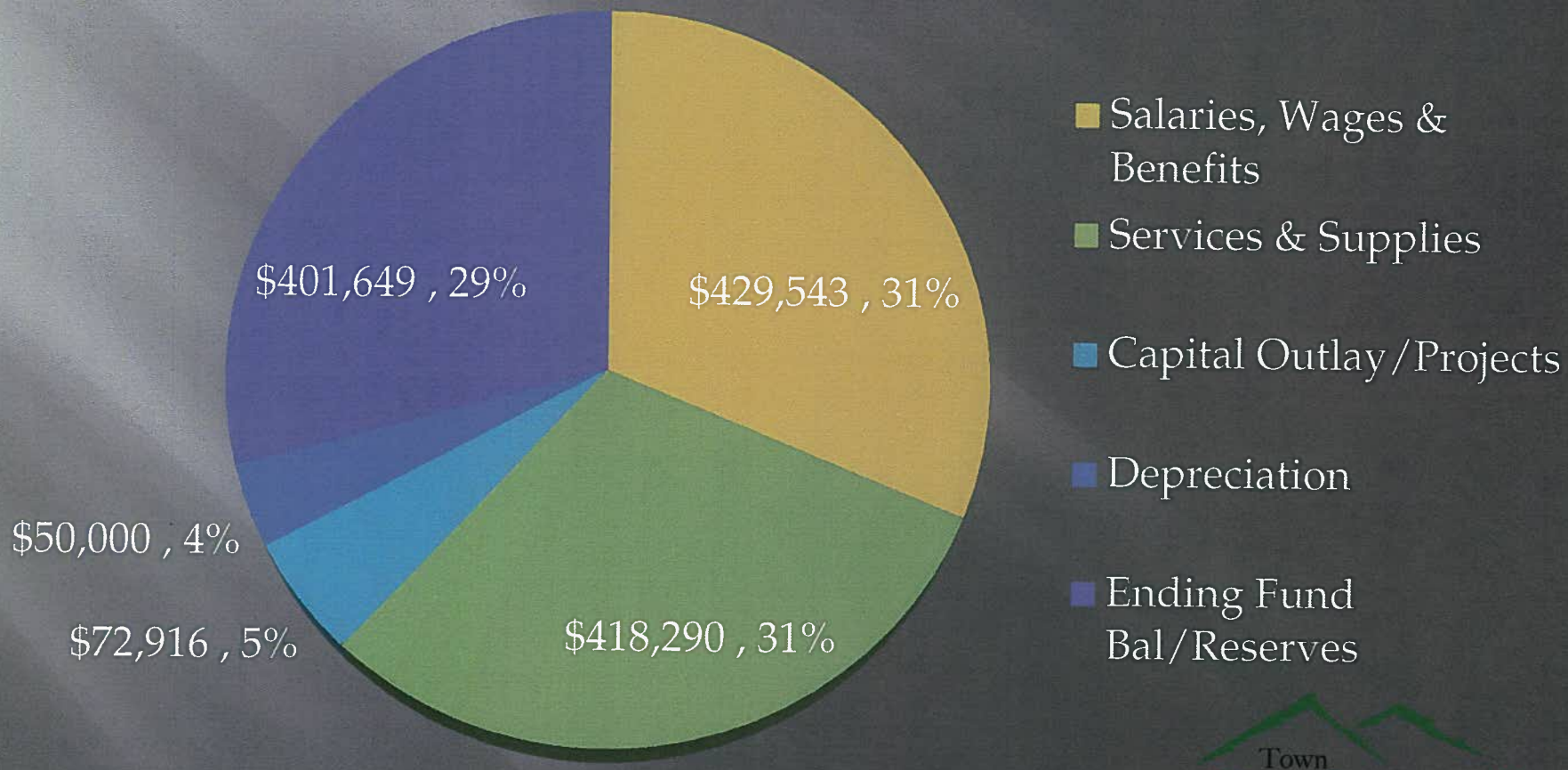
	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Final 2014/15	Final 2015/16
Intrest	$3,083	$3,402	$4,879	$(892)	$3,291	$-	$-
Miscellaneous	$225	$75	$1,565	$715	$2,350	$-	$-
Other Financing Sources	$21,357	$231,182	$21,213	$-	$-	$-	$-
Beg. Fund Bal/ Reserves	$-	$-	$-	$-	$-	$258,398	$448,398
Charges for Service	$885,433	$882,276	$894,864	$895,741	$909,143	$883,000	$924,000

Residential Accounts: 1750 +17 from Last yr.
Commercial Accounts: 221 +3 from Last yr.
Green Waste Accounts: 1258 +57 from Last Yr

Town of Gardnerville Est. 1879 Nevada

2015/16 611 Expenses

610 $1,372,398

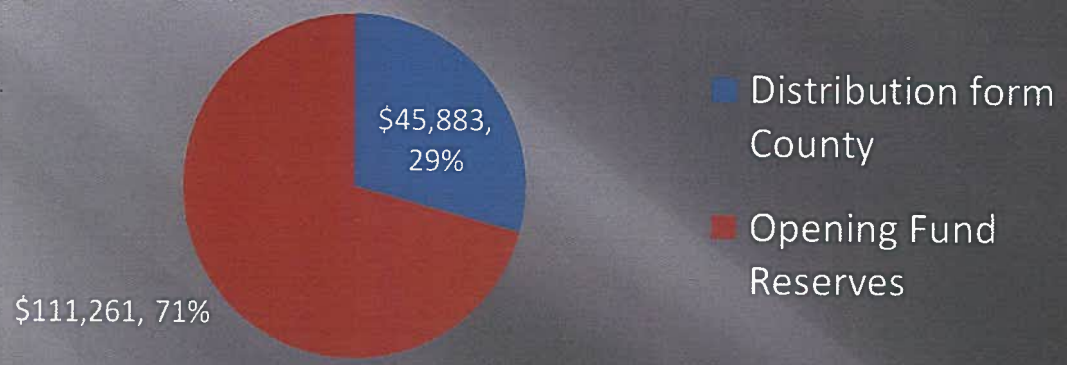


Add 10% Maintenance Tech 1

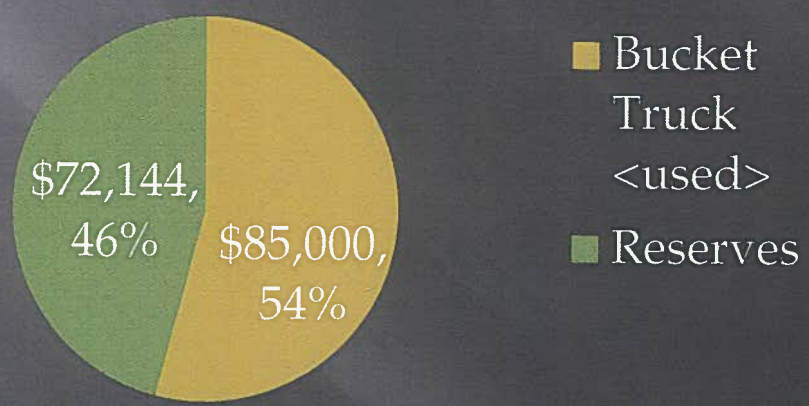
Town of Gardnerville Nevada
Est. 1879

614 Gville Ad Val Cap Projects Fund

614 Revenue - $157,144

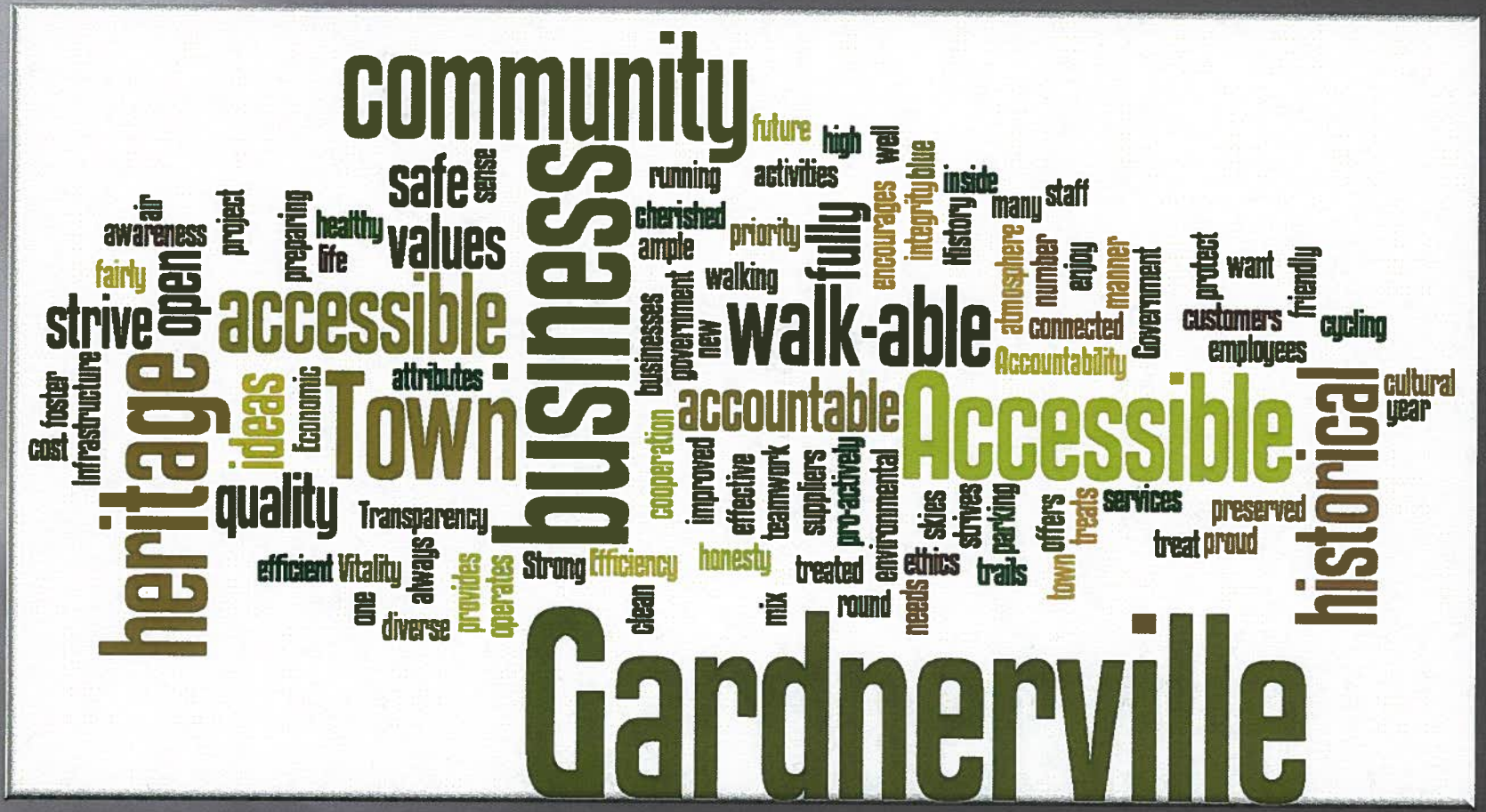


Exspences



Town of Gardnerville Est. 1879 Nevada

QUESTIONS?



Town of Gardnerville
Est. 1879
Nevada

FY 2015 – 2016 Budget

May 4th 2015

FY 2015-16 Budget Discussion

- Revenue
- Expenditure
- Highlights

FY 2015-16 Revenue Summary

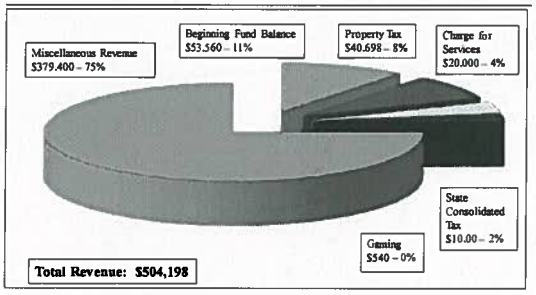
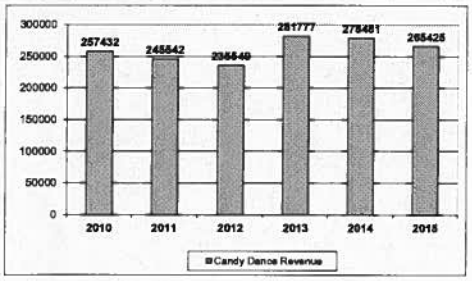


EXHIBIT (for identification only)
Item # 5 Staff
Filed 5/8/15
By
Deputy

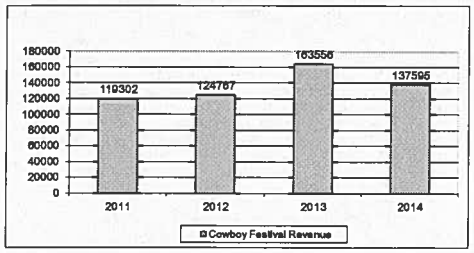
Miscellaneous Revenue Detail

Candy Dance	$262,000 – 69%
Cowboy Festival	$ 98,000 – 26%
Facility Rental	$ 19,000 – 5%
Total	$379,000

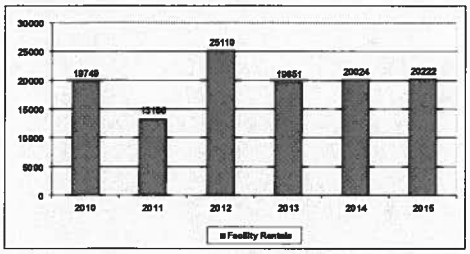
Candy Dance Revenue



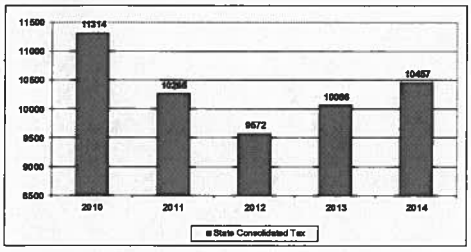
Cowboy Festival Revenue



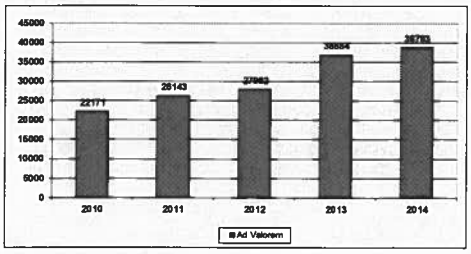
Facility Rental Revenue



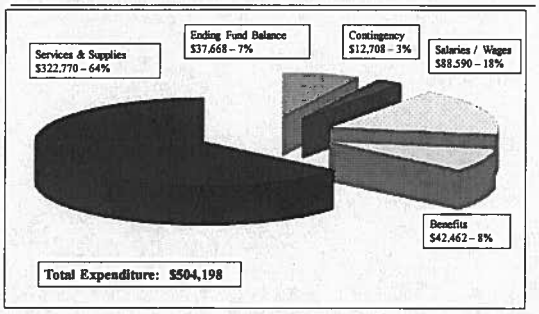
State Consolidated Tax



Ad Valorem



FY 2015-16 Expenditure Summary



Service & Supplies Detail

Candy Dance	$128,000 – 40%
Cowboy Festival	$ 98,000 – 30%
Maintenance-Roads	$ 21,000 – 6.5%
Utilities	$ 20,000 – 6.2%
Recreation Expense	$ 18,000 – 5.6%
Maintenance-B&G	$ 11,500 – 3.6%
Total	$322,770

Ad Valorem Capital Fund

Revenue

Distribution from County	$ 1,630
Opening Fund Reserve	$ 9,861
Total	$13,035

Expenditure

No planned expenditures

Genoa Construction Reserve Fund

Revenue

Interest	$ 100
Opening Fund Reserve	$44,655
Total	$44,755

Expenditure

No planned expenditures

Questions

EAST FORK FIRE AND PARAMEDIC DISTRICTS

P.O. Box 218
1694 County Road
Minden, NV 89423
(775) 782-9040
(775) 782-9043 (fax)

Tod F. Carlini, District Fire Chief
Steve Eisele, Deputy Chief/Fire Marshal
Dave Fogerson, Deputy Chief/Operations
Tim Soule, Deputy Chief/Training and Safety

January 29, 2015

Timothy M. DeTurk
Superintendent – Utility System
Douglas County Public Works
P.O. Box 218
Minden, NV 89423

Re: Proposed Genoa Regional Water Main Project

Dear Timothy,

Thank you for taking the time to talk to me earlier today in regards to the proposed installation of a new water main in the Town of Genoa. It is my understanding that the proposal includes the installation of a 10 to 12 inch water main and required fire hydrants from the intersection of Jacks Valley Road (Main St.) and 1st Street, west to Genoa Street, south on Genoa Street to the intersection of Carson Street.

The Fire District is in full support of the proposed project. Currently, there are no fire hydrants for fire suppression in the area of the proposed work. The addition of fire hydrants and fire flow to this area will be extremely beneficial to all of the residents and to the Fire District. Currently, the Fire District must transport its own water for fire suppression activities in this area. The new water main and fire hydrants would eliminate or reduce this requirement providing for a quicker, more reliable and increased water supply/fire flow.

The west side of the Genoa community, due to its location, is very vulnerable to a major wildland fire type event. The improvements proposed in this project will provide the Fire District with an increased water supply that will assist in the protection of homes in the event of a fire.

In addition to the proposed water main having a direct benefit to the residents of Genoa, it will provide a redundant water main that currently serves areas to the north and south, including the commercial structures located at David Walleys Resort and Genoa Lakes Golf Course.

Please don't hesitate to contact me if you have any questions.

Thank you,

Steve Eisele
Deputy Fire Chief/Fire Marshal

cc: File

EXHIBIT (for identification only)
Item #8 - Staff
Filed 5-4-15
By
Deputy

Genoa Town Office
Post Office Box 14
Genoa, Nevada 89411
PHONE: 775 782-8696
FAX: 775 782-2229

20 March 2014

Timothy DeTurk
Superintendent – Utility System
Douglas County Public Works
PO Box 218
Minden, Nevada 89423

Re: Genoa / West Valley / Montana Water Distribution Improvements

Dear Mr. DeTurk:

The Town formally considered the Capital Improvement Project related to the West Valley / Montana Water Distribution Improvement project at their town board meeting on Tuesday, March 18, 2014. The project description and project benefits presented to the board during that meeting were:

Project Description: This project will be to upsize a section of water line along Foothill Road in the Town of Genoa from current 6 inch main to a minimum of 10 inch main and install a fire loop along Genoa Street. The proposed route for the new water main / fire loop would be from Jack's Valley Road west on First Street to south on Genoa Street connecting to the existing system on Carson Street that feeds into Foothill Rd. The project is aligned with the County Strategic Plan objectives to provide for the maintenance and infrastructure necessary to meet for future service levels in the West Valley of Douglas County.

Benefits of Project: This infrastructure change is necessary to improve water system performance and provide the required fire flows in the water system. The existing water main through Genoa creates a "bottle neck" in service between the County's existing water systems; it will allow the County to distribute demand from Genoa Lakes and northern reaches of the West Valley to both the Sierra Shadows and Lower Montana tanks. This bottle neck effectively prevents the useful transfer of water between the two systems which restricts the County's ability to better manage water resources. The benefit to the Town of Genoa is an improved water system capacity for fire protection within the Historic Town limits.

It was understood by the board that this capital improvement project was being proposed by Douglas County Public Works and would utilize funding from sources available to your department. It was also understood that the submission of a capital improvement project to Douglas County would be handled by your department and not the town as has been done in previous year. Please note, a project request of this nature to implement a fire loop in Genoa has been submitted to Douglas County for the past 6-10 years.

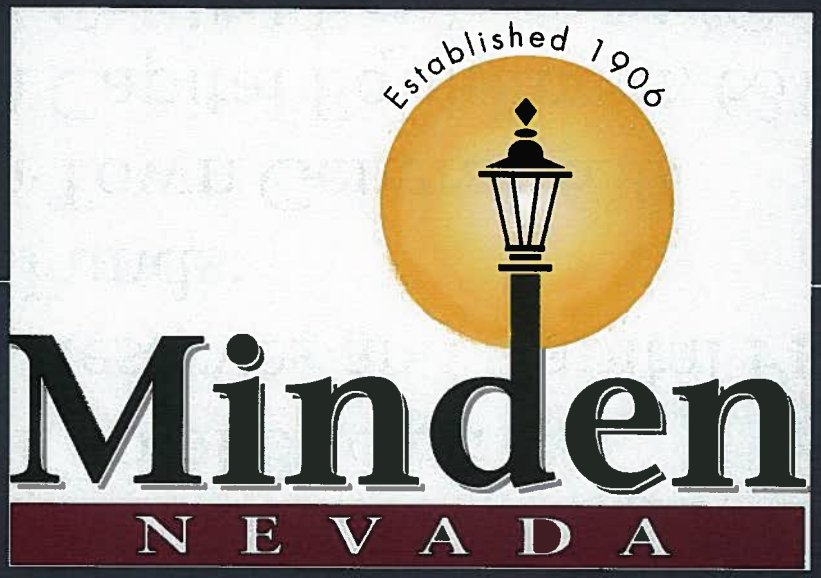
The town took unanimous action to recommend support for the general description, objectives and benefits of this proposed capital improvement project and strongly encourages your department to pursue funding for this project in the next fiscal budget cycle.

Sincerely,

Philip Ritger
Town Manager, Genoa

EXHIBIT (for identification only)
Staff
Filed 5/4/15
By
Deputy

"Promoting Town financial security and independence."



Fiscal Year 2015/2016 Tentative Budget

May 4, 2015

BOCC Meeting

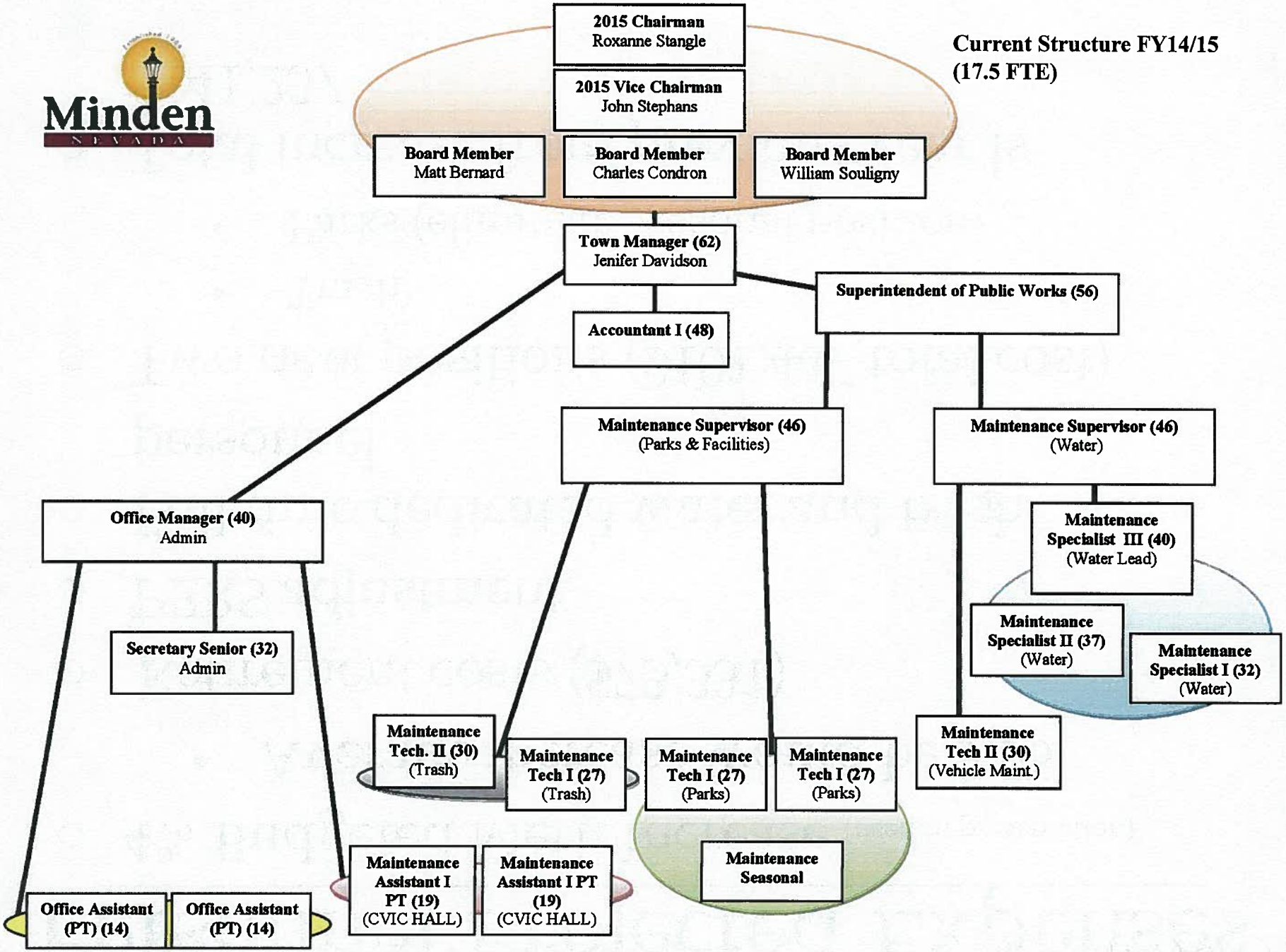
By _____ Deputy

Overview

- $3,781,607 FY15/16 Operating Budget
  - $1,420,632 Salaries and Benefits (38%)
  - $2,360,975 Services and Supplies (62%)
- $10,446,871 Total Budget
- $6,665,264 Reserves and Capital Projects
- Six Town Funds:
  - Minden Town General, 630
  - Minden Capital Equipment, 631
  - Minden Capital Equipment/Construction 636
  - Minden Trash, 635
  - Minden Wholesale Water Utility, 639
  - Minden Retail Water, 640

Minden NEVADA

Current Structure FY14/15 (17.5 FTE)

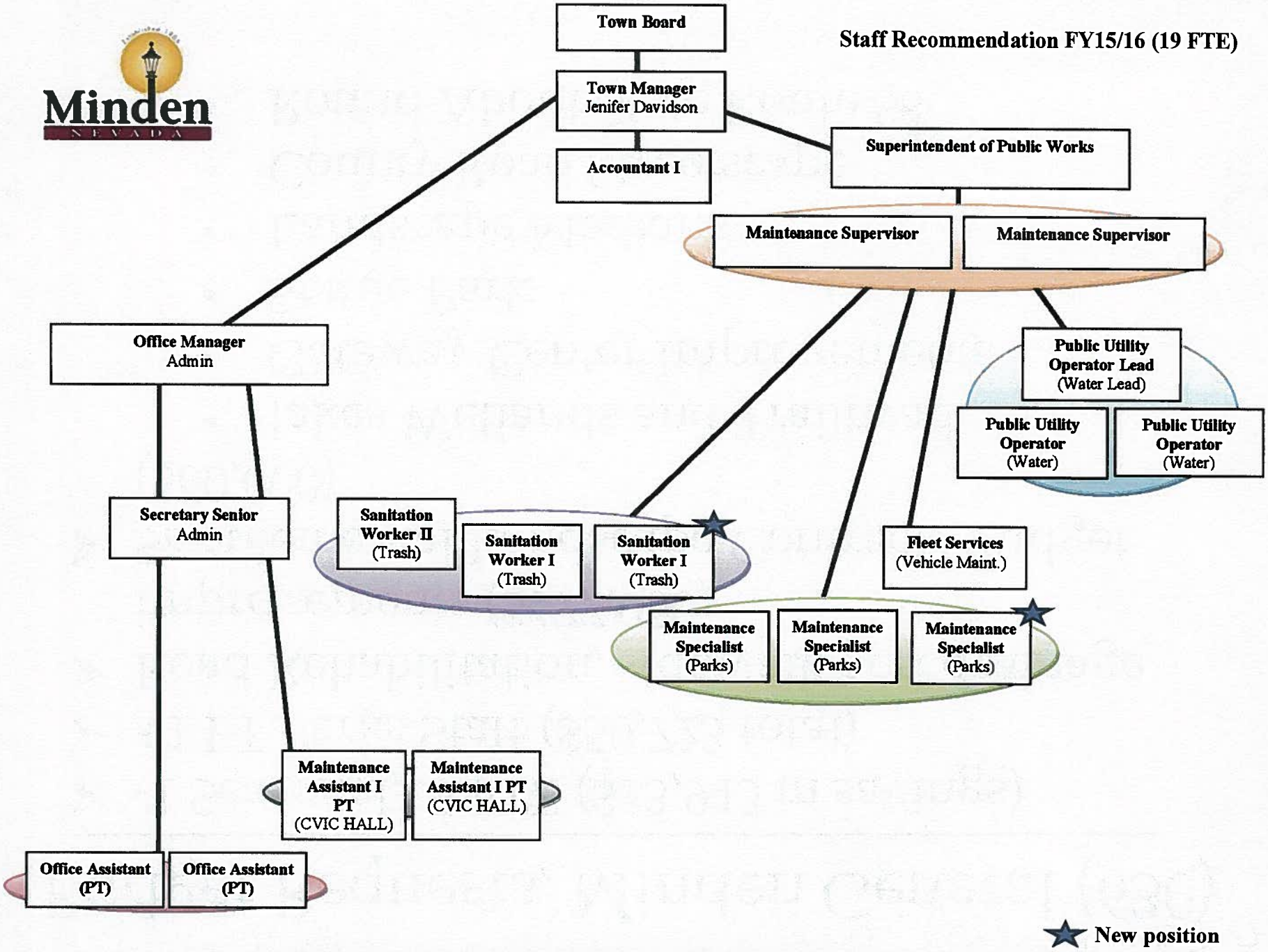


Personnel Projected Expenses

- 4% Budgeted Merit Increase (used in presentation)
  - Average increase would be $.56
- Retirement costs ($73,331)
- PERS adjustment
- Full time dedicated water and trash personnel
- Two new positions ($101,447 total cost)
  - Trash
  - Parks (eliminate seasonal position)
- Total increase from previous year is $141,237

Minden NEVADA

Staff Recommendation FY15/16 (19 FTE)



★ New position

Budget Requests, Minden General (630)

- -1 Seasonal, .5 FTE ($13,945 in savings)
- +1 FT Parks Staff ($50,723 total)
- Road Rehabilitation, sidewalk and drainage improvements ($477,000)
- Supplemental Landscape Contracts Budget ($60,000)
    - Jakes Wetlands and Trailhead
    - Gateway Center Improvements
    - Statue Park
    - Landscape Medians
    - County Road Streetscape
    - Round About State Route 88

Budget FY15/16
Minden General Fund (630)

Account Number Description	2015 Adopted Budget	2016 Tentative Budget	% Change
Fund: 630 - Minden Town			
Revenues			
Taxes	**$889,000.00**	**$881,280.00**	-0.87%
Intergovernmental Revenue	**$322,750.00**	**$350,000.00**	8.44%
Charges For Service	**$6,000.00**	**$0.00**	-100.00%
Interest Revenue	**$500.00**	**$0.00**	-100.00%
Miscellaneous Revenue	**$40,000.00**	**$33,000.00**	-17.50%
Other Financing Sources	**$50,000.00**	**$200,000.00**	300.00%
Beg.Fund Bal./Reserves	**$107,759.00**	**$143,764.00**	33.41%
Revenues Total	**$1,416,009.00**	**$1,608,044.00**	13.56%
Fund: 630 - Minden Town			
Expenditures			
Salaries & Wages	**$333,000.00**	**$343,005.00**	3.00%
Employee Benefits	**$131,708.00**	**$152,326.00**	15.65%
Services & Supplies	**$807,538.00**	**$949,452.00**	17.57%
Capital Outlay/Projects	**$0.00**	**$0.00**	0.00%
Other Financing Uses	**$38,167.00**	**$43,343.00**	13.56%
Ending Fund Bal/Reserves	**$105,596.00**	**$119,917.00**	13.56%
Expenditures Total	**$1,416,009.00**	**$1,608,043.00**	13.56%

Budget Requests Minden Trash (635)

- 1 New Position, $50,723 (3 Full time Trash employees total)
- Formal rate review
- No transfer out to the general fund for road maintenance and repair. (Previously an engineering calculation of impact of trash trucks on Town roads)

Budget FY15/16
Minden Trash (635)

Account Number Description	2015 Adopted Budget	2016 Tentative Budget	% Change
Fund: 635 - Minden Trash			
Revenues			
Charges For Service	**$628,197.00**	**$628,000.00**	-0.03%
Interest Revenue	**$0.00**	**$0.00**	0.00%
Miscellaneous Revenue	**$0.00**	**$0.00**	0.00%
Contributed Capital	**$0.00**	**$0.00**	0.00%
Other Financing Sources	**$0.00**	**$0.00**	0.00%
Depreciation/Amortizaion	**$60,000.00**	**$60,000.00**	0.00%
Beg.Fund Bal./Reserves	**$528,177.00**	**$555,768.00**	5.22%
Revenues Total	**$1,216,374.00**	**$1,243,768.00**	2.25%
Fund: 635 - Minden Trash			
Expenditures			
Salaries & Wages	**$206,561.00**	**$210,077.00**	1.70%
Employee Benefits	**$91,904.00**	**$107,367.00**	16.83%
Services & Supplies	**$254,732.00**	**$304,050.00**	19.36%
Capital Outlay/Projects	**$0.00**	**$0.00**	0.00%
Miscellaneous	**$0.00**	**$0.00**	0.00%
Other Financing Uses	**$50,000.00**	**$0.00**	-100.00%
Depreciation	**$60,000.00**	**$60,000.00**	0.00%
Ending Fund Bal/Reserves	**$553,177.00**	**$562,274.00**	1.64%
Expenditures Total	**$1,216,374.00**	**$1,243,768.00**	2.25%

Budget Requests, Minden General (636)

- Transfer out to 630 for road rehabilitation ($110,000)
- Minden Main Street Program ($90,000)
- Valley Vision Contribution ($35,000)
  - $20,000 to match Gardnerville's contribution (non-designated valley vision funds)
  - $15,000 for future contribution
- County Road 8th to 10th Street ($390,199)
- State Route 88 Flood Mitigation ($40,000)

Budget Requests
Minden Wholesale Water (639)

- Increased pumping projections.
- Increase in chlorine and power costs ($152,000)
- Formal Rate Review consistent with the terms of the Wholesale Rate Agreements (Due Feb. 2016, scheduled to begin August 2015)
- Water System Analysis Update ($20,000)
- Total projected deficit (109,539) will be taken from operating reserves.

Budget FY15/16
Minden Wholesale Water (639)

Account Number Description	2015 Adopted Budget	2016 Tentative Budget	% Change
Fund: 639 - Minden Wholesale Water Utility			
Revenues			
Charges For Service	**$1,085,985.00**	**$1,250,622.00**	15.16%
Interest Revenue	**$1,000.00**	**$1,000.00**	0.00%
Miscellaneous Revenue	**$0.00**	**$0.00**	0.00%
Contributed Capital	**$0.00**	**$0.00**	0.00%
Other Financing Sources	**$0.00**	**$0.00**	0.00%
Depreciation/Amortizaion	**$200,000.00**	**$200,000.00**	0.00%
Beg.Fund Bal./Reserves	**$461,879.00**	**$900,696.00**	95.01%
Revenues Total	**$1,748,864.00**	**$2,352,318.00**	34.51%
Fund: 639 - Minden Wholesale Water Utility			
Expenditures			
Salaries & Wages	**$219,963.00**	**$231,427.00**	5.21%
Employee Benefits	**$85,503.00**	**$99,283.00**	16.12%
Services & Supplies	**$432,963.00**	**$588,389.00**	35.90%
Capital Outlay/Projects	**$0.00**	**$0.00**	0.00%
Miscellaneous	**$0.00**	**$0.00**	0.00%
Other Financing Uses	**$0.00**	**$0.00**	0.00%
Depreciation	**$200,000.00**	**$200,000.00**	0.00%
Ending Fund Bal/Reserves	**$810,435.00**	**$1,233,219.00**	52.17%
Expenditures Total	**$1,748,864.00**	**$2,352,318.00**	34.51%

Budget Request
Minden Retail Water (640)

- Formal Rate Review
- See Capital Projects List, anything 16" or larger should be reimbursed

Budget FY15/16
Minden Retail Water (640)

Account Number Description	2015 Adopted Budget	2016 Tentative Budget	% Change
Fund: 640 - Minden Town Water			
Revenues			
Intergovernmental Revenue	**$0.00**	**$0.00**	0.00%
Charges For Service	**$887,000.00**	**$893,000.00**	0.68%
Interest Revenue	**$12,000.00**	**$12,000.00**	0.00%
Miscellaneous Revenue	**$0.00**	**$0.00**	0.00%
Contributed Capital	**$0.00**	**$0.00**	0.00%
Other Financing Sources	**$0.00**	**$0.00**	0.00%
Depreciation/Amortizaion	**$250,000.00**	**$250,000.00**	0.00%
Beg.Fund Bal./Reserves	**$3,719,606.00**	**$2,812,650.00**	-24.38%
Revenues Total	**$4,868,606.00**	**$3,967,650.00**	-18.51%
Fund: 640 - Minden Town Water			
Expenditures			
Salaries & Wages	**$149,274.00**	**$183,084.00**	22.65%
Employee Benefits	**$73,580.00**	**$94,063.00**	27.84%
Services & Supplies	**$583,102.00**	**$519,084.00**	-10.98%
Capital Outlay/Projects	**$1,000,000.00**	**$1,997,000.00**	99.70%
Miscellaneous	**$0.00**	**$0.00**	0.00%
Other Financing Uses	**$0.00**	**$0.00**	0.00%
Depreciation	**$250,000.00**	**$250,000.00**	0.00%
Ending Fund Bal/Reserves	**$2,812,650.00**	**$924,419.00**	-67.13%
Expenditures Total	**$4,868,606.00**	**$3,967,650.00**	-18.51%

TOWN OF MINDEN

Capital Projects

Project		Tentative 2016/2017
Stormwater		
Hwy 88 Hazard Mitigation (unknown status)	$	40,000
County Road 8th to 10th	$	390,199
Stormwater Total (Fund 636)	$	430,199
Transportation Total	**$**	**907,199**
Water Resources		
Water System Retail		
Gardnerville Water - Intertie	$	15,000
Alley Line Replacements (10th to 8th) S. of courthouse	$	145,000
Alley Line Replacements (9th to 7th) N. of courthouse	$	145,000
Well 2 to 1st Street Alley Replacement	$	325,000
Extension of 12 inch piping loop around the Bently Facilities	$	295,000
Total Retail Water System (Fund 640)	$	925,000
Water System Wholesale		
Well 11 (Re-drill Well 1) and New Building	$	930,000
Well 11 Test Well	$	82,000
Well 1 Dedication and Equipping	$	60,000
Total Wholesale System (Fund 640 to be reimbursed by Fund 639)	$	1,072,000
Water Resources Total	$	1,997,000

FY 15/16 BUDGET FOR THE EAST FORK FIRE PROTECTION DISTRICT

SUMMARY OF CHANGES

Prepared By
Tod F. Carlini, District Fire Chief/CFO
Ellen Nelson, Administrative Analyst/Assistant CFO

1

REVENUE CHANGES

- No revenue changes
  - The Nevada Department of Taxation had made an error in calculating the Centrally Assessed value which would have resulted in a $67,000 loss in revenue.
  - We challenged their number and the error was corrected.

2

EXHIBIT (for identification only)
Item #5 - Staff
Filed 5/4/15
By _____ Deputy

EXPENDITURE ADJUSTMENT (DOWNWARD)

- Wages have been reduced by $23,670 due to official retirement notices being received and the *"down stream effect"*
- Benefits have been reduced by $10,652 due to official retirement notices being received and the *"down stream" effect*
- Contingency Fund adjustment of $209
- Ending Fund Balance adjustment of $1,604
- Fuel adjustment of $2,500
- Fire Protection Supplies adjustment of $5,000
- Small equipment adjustment of $2,500

$46,135 In Downward Adjustments

3

EXPENDITURE INCREASES

- Increase in Professional Services of $25,000 to cover annual fees for HR/Payroll and Tele-Staff Programs and scheduled "Cloud Hosting" fees. (Long term savings)
- Increase in Board Designed amount of $21,216, bringing the Board Designed Amount Balance to $ 86,931
- $25,000 of the Board Designed amount is "ear marked" for the Assistance to Firefighters Grant for Cardiac Monitors.

4

WAGE FREEZE

- No salary or wage increases are proposed or funded in FY 15/16.
- Second year for non-represented employees
- Non-Fire, Non-represented employees will actually see a 1.25% decrease in wages due to retirement contribution increase.
- Contracted employee's compensation pending negotiations.

5

BUDGET ALLOCATION SUMMARY (UNCHANGED)

Administration/Operations	$12,958,753
Emergency Fund	333,690
Debt Service	141,472
TOTAL	$13,433,915

Reflecting a 4% DECREASE from current year or $525,152 Less than prior year

6

PENDING IMPACTS

- Current Contract Negotiations of Article 6 (Wages) and Article 7 (Health Insurance) – Impact Undetermined
- Board Consideration of Human Resource/Payroll Proposal and Adoption of FY2015/16 Cost Allocation Agreement with Douglas County – Potential estimated savings of $50,000 in FY 15/16, more in future years.

7

AHCA CONTINUED IMPACT EXAMPLES

- From March of last year to March of this year, we have seen an increase of $348,000 in billable calls, yet only saw an increase of $30,000 in actual revenue
- Our March 2015 billable claims were $410,000.
  - We only collected $159,000 or around 38%.
  - The rate of collection continues to show decline even though we are responding to more calls and generating more bills.
  - We are seeing more and more people request ambulance service who are now enrolled in programs supported by the Affordable Health Care Act.
  - By way of comparison, if we were receiving our average collection rate of around 51%, prior to the implementation of the AHCA, and assuming our monthly billings even to be $375,000, (reduced from the $410,000 number due to fewer insured persons) we would still be generating $32,250 more dollars per month.
  - That is $387,000 more per year based on that scenario and collection rate of two years ago.

Based on current call statistics, we are on course to make over 6,200 calls for service in 2015, resulting in an increase of 5.6%

8

THE NEW NORMAL

More AHCA eligible accounts, yielding more calls for service, which in turn increases our billable calls, with lower mandated reimbursement rates, resulting in an over-all reduction in our collection rate, equaling a disproportionate reduction in revenue caused by an unfunded mandate.

"Billing personnel spend a greater amount of time attempting to determine Nevada Medicaid eligibility due to the increase of individuals who continue to apply for the Affordable Care Act benefit"

Lisa Owen, Executive Office Manager

9

IT'S OFFICIAL AND ON THE INTERNET

- In the United States, federal mandates are orders that induce ***"responsibility, action, procedure, or anything else that is imposed by constitutional, administrative, executive, or judicial action"*** for state and **local** governments and /or the private sector.
- An **unfunded mandate** is a statute or regulation that requires a state or local government to perform certain actions, with no money provided for fulfilling the requirements.
- ***"Familiar examples of Federal Unfunded Mandates in the United States now include the Affordable Health Care Act and Medicaid."***

10

WHAT WE HAVE DONE

- Reduced expenses in FY 14/15 by $176,000
- Dissolved the Paramedic District resulting in $170,000 ending fund transfer to the Fire District Operations Fund in FY 15/16
- Dissolved both Equipment and Construction Funds and brought fund balances into the Operations Fund. A one time transfer of $346,441, with $110,000 being restricted, thus adding $236,441 to the Operations Fund in FY 15/16.
- Implemented non-represented employee wage freeze saving $15,000 in FY 14/15 and proposing the same for FY 15/16.
- Negotiated with labor a 9 month delay in wage adjustments and reduction in uniform allowance saving $40,000 in FY 14/15
- Modified budget process for Ambulance Revenue based on actual collections and not billable amounts
- Received a Community Development Block Grant for a new ambulance - $75,000
- Evaluated and renegotiated professional service contract for physicals at a reduced rate.
- Secured a 15 month health insurance rate, as a separate entity, saving $55,000 over a two year period.
- Restrict travel and training opportunities.

11

WHAT CAN WE DO?

- Wage Freeze : A wage freeze in FY 15/16 results in an estimated savings of $210,000, assuming an average merit increase of 3 steps. However, continuing to try to fund an unfunded mandate on the backs of employees, is not practical nor sustainable with the expectation that employees will want to continue to work here.
- HR/Payroll Internal Assumption – Pending Board approval on May 7, 2015, the district would assume the responsibility for Human Resource and Payroll management. In the first year an estimated savings of $50,000 would result. FY 16/17 savings would increase to around $75,000, as well as increased efficiency.
- Ground Emergency Medical Transport Program – If approved and regulations are changed, a portion of Medicaid losses are allowed to be reimbursed on an annual basis. Value undetermined at this time.

12

WHAT CAN WE DO?

- Organizational structural changes with future retirements, i.e. evaluating the need to replace certain positions and/or replacing with civilian based positions, resulting in PERS reductions.
- Forming financially beneficial partnerships with our local hospital regarding patient discharge transportation options.
- Having to consider lease purchase agreements for capital purchases.
- Pursuing ALL grants with minimal match funding requirements.
- Developing longer term solutions through our Strategic Plan Update process. Board participation will be critical.
- Putting a lot of faith in a *"bucket of hope."*

13

ONE THING WE WILL NOT DO

- Ambulance Rate Increase
  - While some entities are raising rates, we won't.
  - Based on our demographic of over 60% of billable calls being covered under some type of Federal program, we would have to almost double our rates, only impacting private insurance providers, to see any significant gain.

14

THINGS WE WILL DO

- We will continue to do our very best to find solutions, generate additional revenues, take on other responsibilities which will save funds, like HR and Payroll, pursue grants and technology, like EPCR (Electronic Patient Care Reporting), and foster positive financially based service relationships with our local hospital.
- With the Board's support, we will find solutions, both short term and long term, which will allow the district to reinforce its financial foundation.

15

QUESTIONS ?

16

East Fork Fire Protection District

FY 15-16 Final Budget

May 4, 2015

TABLE OF CONTENTS

Budget Revenue	1
Ad Valorem Calculations	2
Budget Summary Expenditures by Fund and Department	3
Budget Summary by Category	4
Departmental Budgets	
Administration	5
Prevention	8
Training	9
Suppression	10
Supplemental Ledgers	12
Fire Emergency Fund	14
Debt Service Fund	15

COMBINED

BUDGET REVENUE WORKSHEET

REVENUE SOURCE		BUDGET 2014-15	AMENDED 2014-15	ESTIMATE 2015-16	
TAXES					
311-100	Ad Valorem (Fire District)	$4,608,544	$4,608,544	$7,219,050	3.6% combined
311-100	Ad Valorem (Paramedic District)	$2,359,070	$2,359,070	$0	
INTERGOVERNMENTAL					
331-010	State Consolidated Tax Distribution	$1,656,763	$1,656,763	$1,694,442	2.27%
331-050	PY Grant Rev - Federal	$0	$7,257	$0	
331-140	Grant In Aid - Other	$0	$0	$0	
331-280	Grant - FEMA	$0	$21,092	$0	
331-282	EMP Grant (EMPG)	$52,000	$63,000	$52,000	
331-283	Federal Pass Through Grant	$0	$4,857	$0	
332-305	Department of Interior (BLM) Grant	$0	$0	$0	
334-802	SERC Grant (LEPC $4K)	$4,000	$69,871	$4,000	
334-803	Grant - Homeland Security	$0	$0	$0	
360-770	Reimbursement - Governmental	$0	$522,786	$0	
CHARGES FOR SERVICE					
341-317	Distribution from Paramedic District	$122,336	$122,336	$0	
341-509	Fire Plan Check & Permit Fees	$60,000	$60,000	$100,000	
341-645	Admin and Overhead (Emergency Mgmt)	$80,000	$80,000	$110,000	
341-802	Program Income (CPR Fees)	$0	$0	$2,500	
342-500	Ambulance Fees (net of collection loss)	$2,205,840	$2,029,840	$1,900,000	
342-510	Subscription Service Fees	$0	$0	$25,000	
INTEREST REVENUE					
361-200	Interest on Investment	$3,000	$3,000	$0	
361-211	Investment Earnings-LGIP	$0	$0	$720	
361-212	Investment Earnings-BNY Mellon	$0	$0	$2,880	
MISCELLENOUS					
360-800	Miscellaneous	$0	$254	$0	
360-901	Reimbursements	$0	$1,120	$0	
362-100	Rents/Leases (USFS)	$5,435	$5,435	$5,435	
367-102	Donations	$0	$2,120	$0	
367-120	Alpine Subsidy	$0	$0	$67,500	
OTHER FINANCING SOURCES					
391-100	Sale of Property	$0	$0	$0	
392-000	Transfers In	$0	$516,627	$0	
BEGINNING FUND BALANCE/RESERVES					
301-000	Opening Fund Balance	$896,886	$1,171,098	$768,906	
301-100	Opening Fund Reserves	$673,370	$673,370	$1,006,320	
TOTAL		$12,727,244	$13,978,440	$12,958,753	

RECONCILIATION

TOTAL REVENUES	$12,727,244	$12,958,753
TOTAL EXPENDITURES	$12,727,244	$12,958,753
DIFFERENCE	$0	($0)

AD VALOREM REVENUE CALCULATIONS

FY 2015-16

	FD
East Fork Tax Rate (FY 2015-16)	0.3282
Paramedic District Tax Rate (FY 14-15)	0.1592
Combined Rate for FY 15-16	0.4874

East Fork Tax Rate Available per Department of Taxation	0.7612

East Fork 2015-16 Assessed Value (3/25/15)	$ 1,711,504,692
East Fork 2014-15 Assessed Value (3/15/14)	$ 1,633,939,828
Increase in Assessed Value from FY 14-15	$ 77,564,864

East Fork 2015-16 Allowed Ad Valorem Revenue before abatement @ .4874 $8,341,874

Projected Ad Valorem Revenue after abatement (Final number to be issued by Finance Department)		$ 6,967,614	FY 14-15
	Finance Estimate	$ 7,219,050	
	Difference	$ 251,436	

TOTAL 2015-16 AD VALOREM REVENUE **$7,219,050** Projected 3.6% increase
Provided by Finance Department 3/15/15

Projection for FY 15-16	$4,608,544	EFFPD	$7,219,049.99
	$2,359,070	PM	
	$6,967,614		

BUDGET SUMMARY BY DEPARTMENT

FUND 650 - EAST FORK GENERAL OPERATIONS		BUDGET 2014-15	REQUEST 2015-16
ADMIN-RESERVE	(DEPT. 231)	$11,325,834	$11,582,405
PREVENTION	(DEPT. 232)	$17,000	$15,000
TRAINING	(DEPT. 235)	$84,000	$77,500
SUPPRESSION	(DEPT. 251)	$1,300,410	$1,283,848
TOTAL FUND 650 - EAST FORK GENERAL FUND		$12,727,244	$12,958,753
FUND 651 - EMERGENCY FIRE FUND		$568,234	$333,690
FUND 652 - EQUIPMENT ACQUISITION FUND		$252,034	$0
FUND 653 - PARAMEDIC GENERAL FUND		$4,872,882	$0
FUND 654 - BUILDING CONSTRUCTION FUND		$93,265	$0
FUND 657 - DEBT SERVICE FUND		$132,654	$141,472
TOTAL ALL FUNDS		$18,646,313	$13,433,915

NOTE: WITH THE DISSOLUTION OF THE PARAMEDIC DISTRICT, THE PARAMEDIC FUND BALANCE WAS TRANSFERRED TO FUND 650 IN FY 14-15.
FUNDS 652 AND 654 WERE CLOSED IN FY 14-15.

SUMMARY BY CATAGORY

	BUDGET 2014-15	REQUEST 2015-16
SALARIES & WAGES	$5,890,793	$6,096,737
EMPLOYEE BENEFITS	$3,409,646	$3,380,510
SERVICE & SUPPLIES	$1,998,917	$2,016,697
CAPITAL OUTLAY	$0	$0
BOARD DESIGNATED	$189,621	$86,931
CAPITAL PROJECTS	$0	$0
OTHER (TRANSFERS OUT & CONTINGENCY)	$469,361	$313,881
ENDING FUND BALANCE & RESERVES	$768,906	$1,063,997
TOTAL FUND 650 - EAST FORK GENERAL FUND	$12,727,244	$12,958,753

FIRE OPERATIONS (Fund 650)

DEPARTMENT

ADMIN. & RESERVES (Dept 231)

		BUDGET 2014-15	AMENDED 2014-15	REQUEST 2015-16	
Salaries & Wages					
510-000	Salaries & Wages	$4,736,661	$4,736,662	$4,939,593	
510-125	Salaries - Other	$183,709	$183,709	$31,844	
511-170	Overtime	$755,988	$969,882	$829,932	
511-171	Holiday	$168,484	$168,484	$175,141	
511-173	Vacation	$0	$0	$0	
511-174	Sick	$0	$0	$0	
511-175	Standby Time	$0	$0	$0	
511-176	Call Back	$45,950	$45,950	$47,766	
511-178	Leave Payout	$0	$0	$72,462	
516-120	Contract Salaries	$0	$0	$0	
TOTAL - Salaries and Wages		$5,890,793	$6,104,687	$6,096,737	
Employee Benefits					
511-180	Benefits	$0	$103,451	$0	
511-181	Retirement	$1,912,336	$1,915,395	$1,951,693	
511-182	PACT Workers Comp	$319,420	$319,420	$222,989	
511-183	Group Insurance	$854,458	$854,458	$865,925	
511-184	Unemployment	$29,454	$29,454	$30,121	
511-186	Medicare	$84,970	$84,970	$87,133	
511-187	Uniform Allowance	$57,100	$57,100	$56,700	
511-188	Co.Dependent Ins.	$0	$0	$0	
511-189	Cell Phone Stipend	$5,100	$5,100	$5,640	
511-190	Pact - Other	$16,000	$16,000	$18,500	
511-191	Pact - Fire	$104,000	$104,000	$115,000	
511-195	Oasdi	$0	$0	$0	
511-201	PEBS	$26,808	$26,808	$26,808	
TOTAL	Employee Benefits	$3,409,646	$3,516,156	$3,380,510	
TOTAL -	Salary,Wages & Benefits	$9,300,439	$9,620,843	$9,477,247	
Services & Supplies					
520-055	Telephone Expense	$0	$0	$0	
520-060	Postage	$7,000	$7,000	$7,000	
520-074	Personnel Advertising	$0	$0	$200	
520-078	Printing & Binding	$11,000	$11,000	$10,000	
520-108	Office Equip. Maint.	$5,625	$5,625	$7,125	
520-130	Rents & Leases Land/Bldgs	$6,225	$6,225	$6,225	
520-136	Rents & Leases Equipment	$7,000	$7,000	$13,465	
520-169	EMRB Assessment	$500	$500	$500	
520-170	Memberships	$1,050	$1,050	$1,070	
520-194	Cellular Telephone	$18,000	$17,000	$15,000	
520-198	Recycling Expense	$0	$0	$1,200	
520-415	PACT Agent Fees	$5,000	$5,000	$5,000	
520-425	Collection Commision Expense	$0	$0	$12,000	
521-100	Professional Services	$106,500	$96,500	$125,850	
521-140	Physical Exams	$2,500	$2,500	$2,500	
521-500	Admin & Overhead (Cost Allocation)	$347,682	$347,682	$381,464	9.7%
532-049	Emergency Operations	$25,000	$1,000	$0	
532-056	Subscriptions	$250	$250	$250	
533-800	Office Supplies	$10,000	$10,000	$10,000	
533-802	Small Equipment	$1,000	$0	$1,000	
533-806	Data Processing Software	$0	$0	$0	
550-100	Bank Fees-Credit Card Processing	$3,000	$3,000	$3,000	
550-218	Member Incentive	$40,175	$38,175	$37,500	
565-010	Grant Pass Through	$0	$12,114	$0	
TOTAL	Services & Supplies	$597,507	$571,621	$640,349	

CAPITAL OUTLAY				
563-900	Board Designated	$189,621	$0	$86,931
564-500	Machinery & Equipment	$0	$0	$0
564-700	Motor Vehicles	$0	$0	$0
TOTAL	Capital Outlay	$189,621	$0	$86,931
CAPITAL PROJECTS				
562-000	Capital Projects	$0	$0	$0
563-300	Improvements	$0	$0	$0
TOTAL	Capital Projects	$0	$0	$0
OTHER				
618-700	Transfers Out	$130,380	$130,380	$141,472
619-000	Contingency	$338,981	$238,981	$172,409
TOTAL	Other	$469,361	$369,361	$313,881
ENDING FUND BALANCE & RESERVES				
625-103	Appropriated Reserve	$0	$1,006,320	$110,000
699-000	Ending Fund Balance	$768,906	$768,906	$953,997
TOTAL	EFB & RESERVES	$768,906	$1,775,226	$1,063,997
DEPARTMENT 231 TOTAL		**$11,325,834**	**$12,337,051**	**$11,582,405**

510-125 PDL for represented employees

511-170 Overtime for line staff at 15 shifts per line employee.

511-182 PACT Workers Comp funded at 66% of total calcuation ($332,002).

520-108 Contract maintenance for printers, $7,000, typewriters, $125

520-130 Annual leases, $25 BLM (Sta 12 land); $200 Gardnerville Water Co. (portion of land for Sta 2)
Annual lease, Town of Minden for Station 1, $6,000

520-136 Postage machine rental, $1,515, Xerox copier lease, $4,500
Computer lease program $7,450 (26 PC's @ $250/year, 19 monitors @ $50/year)

520-170 American Ambulance Association membership, $1,020

520-194 Usage fees for computer modems, staff, and appartus cell phones, $15,000
Wi-fi fees for ipads in rescues and captains with training/safety assignment, $3,000

520-198 Document shredding lease/contract, $1,350

521-100 Allocation to NDF for State Fire Program, $90,000
Professional attorney fees for contract negotiation, arbritration, grievences, $10,000
Insurance broker fees, $22,500
Page, Wolfberg and Worth retainer fees, $2,500
COBRA mangement fees, $850

521-140 Chief, Deputy Chief physicals

521-500	Admin and Overhead number provided by County Manager's Office.
533-802	Workstation furniture, $1,000
563-900	Reserves for AFG grant match and/or mandated lease/purchase of 12-Lead Cardiac Monitors, $25,000
618-700	Transfer out to Debt Service Fund, $140,472 (Admin Office Debt)
625-103	Restricted funds for the purchase of apparatus or equipment for the purposes of pumping, transporting, or deliverying water for fire suppression purposes only, $110,000

FIRE PREVENTION (Dept. 232)		BUDGET 2014-15	AMENDED 2014-15	REQUEST 2015-16
SERVICES AND SUPPLIES				
520-160	Support & Care - Cadets	$2,500	$3,000	$2,500
520-170	Memberships	$1,500	$1,500	$1,500
532-038	Investigation Supplies	$2,000	$2,254	$2,000
532-046	Public Education Supplies	$5,000	$1,500	$3,000
532-055	Books & Periodicals	$3,000	$3,000	$3,000
532-056	Subscriptions	$1,500	$1,500	$1,500
533-802	Small Equipment	$1,500	$1,500	$1,500
540-010	BLM Grant	$0	$0	$0
TOTAL	Services & Supplies	$17,000	$14,254	$15,000
CAPITAL OUTLAY				
564-500	Machinery & Equipment	$0	$0	$0
564-700	Motor Vehicles	$0	$0	$0
TOTAL	Capital Outlay	$0	$0	$0
DEPARTMENT 232 TOTAL		**$17,000**	**$14,254**	**$15,000**

TRAINING (Dept. 235)

		BUDGET 2014-15	AMENDED 2014-15	REQUEST 2015-16
SERVICES & SUPPLIES				
520-064	Travel	$20,000	$10,125	$20,000
520-160	Support & Care	$1,000	$1,000	$1,000
520-170	Memberships	$0	$0	$0
520-187	Internet Expense	$0	$0	$0
520-193	Cable Service	$0	$0	$0
520-200	Training & Education	$42,500	$39,620	$37,500
521-100	Professional Services	$4,500	$4,500	$6,000
532-055	Books & Periodicals	$0	$0	$0
532-056	Subscriptions	$0	$0	$0
532-108	Training Supplies	$10,000	$8,000	$8,000
533-802	Small Equipment	$6,000	$5,000	$5,000
533-806	Data Processing Software	$0	$0	$0
533-817	Small Projects	$0	$0	$0
TOTAL	Services & Supplies	$84,000	$68,245	$77,500
CAPITAL OUTLAY				
564-500	Machinery & Equipment	$0	$0	$0
TOTAL	Capital Outlay	$0	$0	$0
CAPITAL PROJECTS				
562-000	Capital Projects	$0	$0	$0
TOTAL	Capital Projects	$0	$0	$0
DEPARTMENT 235 TOTAL		**$84,000**	**$68,245**	**$77,500**

520-064 Travel to conferences, (tuition paid by employee; travel, lodging, per diem paid by Districts)

520-200 District offered training courses, off-district class tuition, paramedic program reimbursement (6 @ $1800, $10,800).
ABC ambulance billing and coding conference, $4,000
Wildland Urban Interface conference, Inspector certification, Emergency Vehicle Technician Academy, $7,500

521-100 Contract instructors, use of Carson City Fire Training Center.

532-108 Supplies to support district training classes; extrication /vent prop, tower prop, recruit academy, in-service training

SUPPRESSION, (Dept. 251)

		BUDGET 2014-15	AMENDED 2014-15	REQUEST 2015-16	
SERVICES AND SUPPLIES					
520-055	Telephone Expense	$18,800	$18,800	$18,800	
520-064	Travel - Off District Response	$0	$6,304	$0	
520-079	Insurance	$160,000	$157,000	$160,000	
520-088	Utilities	$0	$0	$0	
520-089	Power	$70,000	$70,000	$70,000	
520-090	Water	$20,000	$19,000	$20,000	
520-091	Refuse	$14,000	$14,000	$14,000	
520-092	Heating	$48,000	$48,000	$48,000	
520-093	Sewer	$12,525	$12,525	$13,000	
520-097	B&G Maint	$102,750	$132,750	$100,000	
520-104	SCBA Maintenance	$10,000	$10,000	$10,000	
520-107	Equipment Maintenance	$30,000	$26,500	$30,000	
520-110	Vehicle Maintenance-Parts	$55,000	$55,000	$60,000	
520-111	Radio Maintenance	$5,000	$5,000	$5,000	
520-118	Vehicle Maintenance - O/S Repairs	$58,000	$56,705	$60,000	
520-160	Support & Care	$1,000	$1,120	$1,000	
520-170	Memberships	$600	$600	$600	
520-187	Internet Expense	$600	$600	$600	
520-193	Cable Service	$8,000	$8,000	$8,000	
521-020	Radio User Fees	$85,420	$85,420	$90,570	6.0%
521-100	Professional Services	$61,000	$61,000	$74,000	
521-140	Physical Exams	$82,000	$74,000	$70,000	
521-163	Haz Mat Incident	$0	$0	$0	
521-240	Dispatch Fees	$125,415	$125,415	$121,178	-3.3%
521-250	Fingerprinting	$700	$700	$700	
521-260	Haz Mat Response Team	$0	$0	$0	
532-003	Gas & Oil	$160,000	$160,000	$157,500	
532-028	Uniforms	$3,000	$3,000	$3,000	
532-031	Medical Supplies	$82,000	$82,000	$82,000	
532-034	Fire Protection Supplies	$57,400	$57,400	$52,400	
532-036	Badges & Insignia	$500	$500	$500	
532-055	Books & Periodicals	$500	$500	$500	
533-802	Small Equipment	$24,200	$28,000	$12,500	
533-806	Software	$3,000	$3,000	$0	
533-817	Small Projects	$1,000	$1,000	$0	
540-010	Grants	$0	$66,973	$0	
TOTAL	Services & Supplies	$1,300,410	$1,390,812	$1,283,848	
CAPITAL OUTLAY					
560-010	Grants	$0	$30,990	$0	
564-500	Machinery & Equipment	$0	$1,750	$0	
564-700	Motor Vehicles	$0	$75,729	$0	
TOTAL	Capital Outlay	$0	$108,469	$0	
CAPITAL PROJECTS					
562-000	Capital Projects	$0	$59,609	$0	
TOTAL	Capital Projects	$0	$59,609	$0	
DEPARTMENT 251 TOTAL		**$1,300,410**	**$1,558,890**	**$1,283,848**	

520-055	District	Line item includes EFFPD's portion of the phone maintenance agreement, $1,956
520-097	District	General station maintenance, $70,000 Maintenance projects as outlined on Capital Improvement Projects & Equipment Summary, $30,000
520-104	District	SCBA Maintenance, $10,000
520-107	District	Annual ladder testing, $6,000 Life Pack maintenance, $3,000 EMSAR (gurney) maintenance, $2,500 Annual fire extinguisher maintenance, $4,000 Annual hydraulic lift inspection and Genesis diagnostic tool upgrade, $1,500 Holmatro equipment maintenance, $4,500 AED maintenance, $1,000 Miscellaneous small engine repair, $7,500
520-111	District	Radio maintenance equipment and installations
520-118	District	General outside repairs to vehicles, $60,000 Maintenance items as outlined on Apparatus Improvement Summary, $0
520-170	District	Sierra Front, Northern NV Fire Chiefs, Lake Tahoe Regional Chiefs
521-020	District	Radio user fees per County Communications Department
521-100	District	Telestaff $4025, Cloud based supported system $15,600 Payroll software mangement fees, $11,715 Aramark shop linens service, $7,500 Qquest software maintenance, $800 Rescue Net billing software maintenance, $7,530 Fire RMS $640, EPCR $7,200, Spillman $300, & Zoll interface $1,600 Billing credit check services, $1,200 Fire panel/alarm testing, $2,000 Website Maintenance Contract, $5,000 Integrated health care legal fees, $1,000 Office Ally billing clearing house fees, $300 Miscellaneous, $7,590
521-140	District	Physicals for line staff and volunteers
532-028	District	T-shirts and hats for VFD Stations
532-034	District	Miscellaneous supplies, $15,000 PPE Equipment, $35,000 Uniforms for new employees, $2,400
533-802	District	Miscellaneous small equipment, $12,500 Small Equipment items as outlined on Capital Improvement Projects, $0 Small Equipment items as outlined on Equipment Summary, $0
533-817	District	Projects as outlined on Capital Improvements Projects Summary, $0

Apparatus Modifications and Major Repairs Summary - 251

Minden	1	$0	None
Gardnerville	2	$0	None
Genoa	3	$0	None
TRE	4	$0	None
Topaz Lake	5	$0	None
Johnson Lane	6	$0	None
Ranchos	7	$0	None
Sheridan	8	$0	None
Fish Springs	9	$0	None
Ruhenstroth	10	$0	None
Sunridge Drive	12	$0	None
County Road	14	$0	None
Jacks Valley Rd	15	$0	None
Princeton Ave	16	$0	None
TASS/VM Shop		$0	None
District		$0	None
Total All Projects & Equipment		$0	

$0	V/M Parts	251-520-110
$0	Vehicle Maint	251-520-118
$0	Sm Equip	251-533-802
$0	Sm Projects	251-533-817
$0	Equipment	251-564-500
$0		

Capital Improvement Projects and Equipment Summary - 251

Station	Station #	Dollars	Category	Project
Minden	1	$0		None
Gardnerville	2	$0		None
Genoa	3	$0		None
Topaz Ranch Estates	4	$0		None
Topaz Lake	5	$0		None
Johnson Lane	6	$0		None
Ranchos	7	$0		None
Sheridan	8	$0		None
Fish Springs	9	$0		None
Ruhenstroth	10	$0		None
Sunridge Drive	12	$0		None
County Road	14	$0 $0		None
Alpine View	15	$0		None
Princeton Avenue	16	$0		None
TASS/Warehouse		$0		None
District wide	Misc stations	$0		None
District Office		$30,000	Bldg Maint	Routine crack & asphalt sealing
Total All Projects & Equipment		$30,000		

$30,000	Bldg Maint	251-520-097
$0	Sm Equip	251-533-802
$0	Sm Projects	251-533-817
$0	Cap Projects	251-562-000
$0	Equipment	251-564-500
$30,000		

FIRE EMERGENCY FUND

REVENUE		BUDGET 2014-15	AMENDED 2014-15	REQUEST 2015-16
301-100	Opening Fund Balance Reserves	$568,234	$333,690	$333,690
360-901	Reimbursements	$0	$0	$0
361-200	Interest	$0	$0	$0
392-000	Transfer In	$0	$0	$0
	Sub Total	$568,234	$333,690	$333,690
EXPENDITURES				
521-174	EFFPD Reimbursement	$0	$0	$0
521-176	BLM Reimbursement	$0	$0	$0
521-177	USFS Reimbursement	$0	$0	$0
521-178	NDF Reimbursement	$0	$0	$0
563-900	Board Designated	$568,234	$333,690	$333,690
625-103	Appropriated Reserve	$0	$0	$0
	Sub Total	$568,234	$333,690	$333,690
	Difference	$0	$0	$0

563-900 Designated funds for emergency event expenditures.

DEBT SERVICE FUND

REVENUE		BUDGET 2014-15	AMENDED 2014-15	REQUEST 2015-16
301-000	Opening Fund Balance	$2,274	$2,538	$0
361-200	Interest	$0	$0	$0
367-101	Developer Contributions	$0	$0	$0
392-000	Transfers In	$130,380	$130,380	$141,472
	Sub Total	$132,654	$132,918	$141,472
EXPENDITURES				
550-003	Bond Principal	$100,000	$100,000	$113,000
550-004	Bond Interest	$31,654	$31,654	$27,472
550-010	Capital Lease Principal	$0	$0	$0
550-011	Capital Lease Interest	$0	$0	$0
550-114	Admin Fees	$1,000	$1,264	$1,000
625-103	Appropriated Reserve	$0	$0	$0
	Sub Total	$132,654	$132,918	$141,472
	Difference	$0	$0	$0

392-000 Transfer in from Fund 650

550-010 Year 6 of 10, Medium Term Bond, EFFPD Admin Office at 1694 County Road, $140,472

Rural Nevada County Museums
Financial and Statistical Comparison

County	2014 Population	County-Assessed Valuation	# of Museums	Operations Agency	Budget	County Tax Levy	County Funding	Staffing	Accredited
Churchill	24,063	$ 694,365,680	1	County Museum Assoc	$ 317,000	General Fund	$ 319,407	1-Full, 7-PT, 20 -Vol	Yes
Douglas	47,118	$ 2,631,102,579	2	Historical Society Bd	$ 139,000	Room Taxes	$ 10,000	1-Full, 1-PT, 100-Vol	No
Elko	52,384	$ 1,596,589,154	1	Historical Society Bd	$ 451,000	$ 0.0180	$ 350,000	1-Full, 13-PT, 6-Vol	No
Eureka	2,076	$ 2,054,370,464	1	County	$ 60,000	General Fund	$ 60,000	1-Full, 1-PT, 0-Vol	No
Humboldt	17,363	$ 1,231,023,393	1	Historical Society Bd	$ 235,000	1.5% Prop Tax	$ 211,000	2-Full, 0-PT, 4-Vol	Yes
Lincoln	5,311	$ 222,351,109	2	Museum Board	$ 48,000	General Fund	$ 48,000	0-Full, 10-PT, 0-Vol	No
Lyon	51,557	$ 1,220,795,178	1	Museum County Assoc	$ 15,000	unknown	Minimal - Utilities paid by County	0-Full, 0-PT, 8-Vol	No
Mineral	4,614	$ 133,075,555	1	Museum Advisory Board	$ 67,000	General Fund	$ 61,000	1-Full, 1-PT, 0-Vol	No
Pershing	6,877	$ 236,436,666	1	No return calls					
White Pines	10,057*	$ 447,860,920	1	Museum Board	$ 35,000	Tourism Tax	$ 12,000	1-Full, 0-PT, 0-Vol	No

EXHIBIT (for identification only)
Public Comment Mr. Ballou
Filed 5-4-15
By
Deputy