

**City of Carson City
Request for Board Action**

Date Submitted: 5/5/09

Agenda Date Requested: 5/18/09

Time Requested: 5 minutes

To: Mayor and Supervisors

From: Nick Providenti, Director of Finance

Subject Title: Action to approve the Sierra Forest Fire Protection District Tentative Budget as the Final Budget for fiscal year 2009-10.

Staff Summary: Sierra Forest Fire Protection District is required by NRS 354.598 to hold a public hearing on the tentative budget, at which time interested persons must be given an opportunity to be heard. At the public hearing, the Board of Supervisors shall indicate changes, if any, to be made in the final budget and shall adopt a final budget by the favorable votes of a majority of all members of the Board of Supervisors.

Type of Action Requested: (check one)

☐ Resolution

☐ Ordinance

☒ Formal Action/Motion

☐ Other (Specify)

Does this action require a Business Impact Statement: () Yes (X) No

Recommended Board Action: I move to approve the Sierra Forest Fire Protection District Tentative Budget as the Final Budget for Fiscal Year 2009-10.

Explanation for Recommended Board Action: Sierra Forest Fire Protection District is required by NRS 354.598 to hold a public hearing on the tentative budget, at which time interested persons must be given an opportunity to be heard. At the public hearing, the Board of Supervisors shall indicate changes, if any, to be made in the final budget and shall adopt a final budget by the favorable votes of a majority of all members of the Board of Supervisors.

Applicable Statute, Code, Policy Rule or Regulation: NRS 354.598

Fiscal Impact: n/a

Explanation of Impact: n/a

Funding Source: n/a

Supporting Material: Budget

Alternatives: To approve or amend final budget.

Prepared By: Nick Providenti

(Finance Director)

(Vote Recorded By)



JIM GIBBONS
Governor

THOMAS R. SHEETS
Chair, Nevada Tax Commission

DINO DICIANNO
Executive Director

STATE OF NEVADA DEPARTMENT OF TAXATION

Web Site: <http://tax.state.nv.us>

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite 1300
555 E. Washington Avenue
Las Vegas, Nevada, 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 688-1295
Fax: (775) 688-1303

HENDERSON OFFICE
2550 Paseo Verde Parkway Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7921

Sierra Forest Fire Protection District - Carson city herewith submits the FINAL budget for the
fiscal year ending June 30, 2010

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 105,418

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 1 If the final computation requires, the tax rate will be
lowered.

This budget contains 1 governmental fund types with estimated expenditures of \$ 529,103 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 Kelly M. Williams
(Printed Name)
Administrative Services Officer 1
(Title)

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

Signed

Kelly M. Williams

Dated:

5/6/09

APPROVED BY THE GOVERNING BOARD

SCHEDULED PUBLIC HEARING:

Date and Time May 18, 2009 @ 12:00 noon

Publication Date 8-May-09

Place: Carson City Community Center, Sierra Room 851 E. William Street, Carson City, Nevada

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/08	ESTIMATED CURRENT YEAR ENDING 06/30/09	BUDGET YEAR ENDING 06/30/10
General Government			
Judicial			
Public Safety	1.335	1.335	1.5
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)			
SOURCE OF POPULATION ESTIMATE*			
Assessed Valuation (Secured and Unsecured Only)	122,548,055	146,051,182	142,425,474
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	122,548,055	146,051,182	142,425,474
TAX RATE			
General Fund	0.1	0.1	0.1
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.1	0.1	0.1

*** 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 Forest Fire Protection District - Carson City
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2009-2010

	(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	0.3366	142,425,474	479,404	0.1	142,425	37,007	105,418
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. Medical Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62.327)							
H. Legislative Overrides							
I. SCRT Loss NRS 354.59813	0.0845	142,425,474	120,362				
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0845	xxxxxxxxxxxxxxxxxxxx	120,362	xxxxxxxx			
M. SUBTOTAL A, C, L	0.4211	xxxxxxxxxxxxxxxxxxxx	599,766	xxxxxxxx	142,425	37,007	105,418
N. Debt		xxxxxxxxxxxxxxxxxxxx		xxxxxxxx			
O. TOTAL M AND N	0.4211	xxxxxxxxxxxxxxxxxxxx	599,766	xxxxxxxx	142,425	37,007	105,418

Sierra Forest Fire Protection District - Carson City
(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.

Sierra Forest Fire Protection District - Carson City
(Local Government)

[illegible]

Budget Summary for **Sierra Forest Fire Protection District - Carson City**
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	FUND NAME	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
General	-	312,297	115,888	100,918		10,582		375,609	915,294
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		312,297	115,888	100,918	-	10,582	-	375,609	915,294

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2008	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2009	(3) (4) BUDGET YEAR ENDING 06/30/10	
			TENTATIVE APPROVED	FINAL APPROVED
Ad Valorem	96,541	104,414	105,418	105,418
CTX	306,455	284,111	263,442	263,442
Fire Reimbursements	17,189			
Balance Forward of Prior Year Revenue	30,590			
Subtotal	450,775	388,525	368,860	368,860
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	514,726	568,522	546,434	546,434
TOTAL BEGINNING FUND BALANCE	514,726	568,522	546,434	546,434
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	965,501	957,047	915,294	915,294
EXPENDITURES				
Salaries & Benefits	310,934	315,475	428,185	428,185
Services & Supplies	61,456	85,347	100,918	100,918
Capital Outlay	24,589	-	290,000	
Subtotal	396,979	400,822	819,103	529,103
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)		9,791	16,382	10,582
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE				
Reserved				
Unreserved	568,522	546,434	79,809	375,609
TOTAL ENDING FUND BALANCE	568,522	546,434	79,809	375,609
TOTAL COMMITMENTS & FUND BALANCE	965,501	957,047	915,294	915,294

Sierra Forest Fire Protection District - Carson City
(Local Government)

SCHEDULE B _____

FUND _____

LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

Nevada Legislature: 74rd Session; January 1, 2007 to June 3, 2007

1. Activity:	<u>NONE</u>
2. Funding Source:	<u></u>
3. Transportation	\$ <u></u>
4. Lodging and meals	\$ <u></u>
5. Salaries and Wages	\$ <u></u>
6. Compensation to lobbyists	\$ <u></u>
7. Entertainment	\$ <u></u>
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	\$ <u></u>
Total	\$ <u><u>-</u></u>

Entity: Sierre Forest Fire Protection District - Carson City

Budget Fiscal Year 2006-2007

Lobbying Expense Estimate, Page 1 of 1

Nevada Division of Forestry Forestry Intergovernmental Agreements Budget - 4227 FY10 Budget for Carson County						
I.	BUDGET SUMMARY					
	FISCAL YEAR 2009 EXPENDITURES					
	ACTUALS FY 08	BUDGETED FY 09	ESTIMATED FY 09	FUNDING REQUESTED FY 10	FUNDING APPROVED FY 10	
	310,934	389,395	315,475	428,185	428,185	
PERSONNEL COSTS	42,274	79,480	66,113	79,480	79,480	
SERVICE AND SUPPLIES	24,589	-	-	290,000		
CAPITAL OUTLAY	19,181	20,689	19,234	21,438	21,438	
STATE ADMINISTRATIVE COSTS		-		-		
TRANSFER BACK TO CARSON CO						
	396,979	489,564	400,822	819,103	529,103	
TOTAL EXPENDITURES						
Contingency 2%	-	9,791	9,791	16,382	10,582	
	396,979	499,356	410,613	835,485	539,685	
TOTAL EXPENDITURES PLUS CONTINGENCY						
STATE RESERVE 8.33% of total budgeted expenditures	568,522	40,781	40,781	68,231	44,074	
ESTIMATED REVENUE SURPLUS/(SHORTFALL)--the difference between revenues approved by County and estimated expenditures			40,205			
RESERVE FOR CAPITAL OUTLAY (Held by Carson County)		382,060	465,448	11,578	331,535	
	965,501	922,197	957,047	915,294	915,294	
TOTAL EXPENDITURES & RESERVE TO BE FUNDED						

Nevada Division of Forestry									
Forestry Intergovernmental Agreements Budget - 4227									
FY10 Budget for Carson County									
II. SALARIES AND BENEFITS									
OBJECT	DESCRIPTION	ACTUALS	BUDGETED	ESTIMATED	FUNDING	FUNDING	FUNDING	APPROVED	FUNDING
G/L		FY 08	FY 09	FY 09	FY 10	FY 10	FY 10	FY 10	FY 10
Base Salary	Salary, longevity, and fringe benefit totals	297,750.87	369,045	299,475	407,835	407,835		407,835	
5810	Overtime Pay - Non-Holiday	8,934.83	\$15,000	11,000	\$15,000	\$15,000		\$15,000	
5820	Overtime Pay - Holiday	0.00	\$3,500	2,000	\$3,500	\$3,500		\$3,500	
5830	Paid Comp Time	3,953.65	\$800	2,000	\$800	\$800		\$800	
5880	Shift Differential	42.11	\$150	100	\$150	\$150		\$150	
5910	Standby Pay	252.93	\$800	800	\$800	\$800		\$800	
5980	Call back pay	0.00	\$100	100	\$100	\$100		\$100	
	Supplemental salaries sub-total	\$13,183.52	\$20,350	\$16,000	\$20,350	\$20,350		\$20,350	
SALARIES AND BENEFITS TOTAL		310,934.39	389,395.00	315,475.00	428,185	428,185		428,185	

Nevada Division of Forestry Forestry Intergovernmental Agreements Budget - 4227 FY10 Budget for Carson County									
III. OBJECT G/L	SERVICE AND SUPPLIES DESCRIPTION	ACTUALS FY 08	BUDGETED FY 09	ESTIMATED FY 09	FUNDING REQUESTED FY 10	FUNDING APPROVED FY 10			
6100 - 6299	Travel (in & out of state per diem), allowance for meals and actual cost of lodging.	\$486.78	\$600	\$700	\$600	\$600			
7020 - 7025	Operating Janitorial, Office Supplies, Etc., field sanitation & cleaning supplies, clerical.	\$802.30	\$2,500	\$3,000	\$2,500	\$2,500			
7026	OSHA/Safety PPE (Wildland, Structure, Bloodborne)	\$0.00	\$200	\$0	\$200	\$200			
7030-7037	Radio Maintenance, Mobile, Handi Talkie, Pager, (done by contract now in 7060)	\$0.00	\$1,000	\$3,000	\$1,000	\$1,000			
7040-7046	Printing/Copy, film development, printing, copy machine supplies, paper, toner cartridges	\$152.29	\$200	\$152	\$200	\$200			
7051	Property & Contents Insurance if amount shown at bottom of Fund Map, must include in budget	\$440.35	\$400	\$441	\$400	\$400			
7052 & 7059	Vehicle Insurance - comp & collision and liability if amount shown at bottom of Fund Map, must include in budget	\$1,463.96	\$1,500	\$1,550	\$1,500	\$1,500			
7060 - 7069	Contractual Services - BOE Contracts Physicals, Radio Repairs annual fire extinguisher service Contract for audit	\$0.00 \$6,450.00	\$2,500 \$10,000	\$500 \$10,000	\$2,500 \$10,000	\$2,500 \$10,000			
7075	Med/Healthcare contracts - Concentra	\$0.00	\$1,200	\$665	\$1,200	\$1,200			
7091 - 7094	Equipment Repair	\$297.36	\$1,200	\$1,000	\$1,200	\$1,200			
7120 - 7122	Advertising & Public Relations	\$0.00	\$200	\$0	\$200	\$200			
7131	Utilities - Hazardous Waste Disposal	\$0.00	\$0	\$0	\$0	\$0			
7132	Utilities - Electric	\$3,003.01	\$4,000	\$3,500	\$4,000	\$4,000			
7133	Utilities - Oil	\$0.00	\$0	\$0	\$0	\$0			
7134	Utilities - Natural Gas	\$1,356.58	\$1,600	\$1,600	\$1,600	\$1,600			
7135	Utilities - Propane	\$0.00	\$0	\$0	\$0	\$0			
7136	Utilities - Garbage	\$694.60	\$700	\$700	\$700	\$700			
7137	Utilities - Water & Sewer	\$0.00	\$0	\$0	\$0	\$0			
7140/7141	Facility Maintenance/Repair - buildings & grounds	\$368.00	\$3,000	\$3,000	\$3,000	\$3,000			
7150	Vehicle Operations - maintenance, fuel, oil, parts, tires, license fee, disposal fee.	\$22,267.97	\$37,000	\$30,000	\$37,000	\$37,000			
7170-7176	Uniforms, Protective Gear (See Administrative Cost sheet for Seasonal Uniforms)	\$1,275.66	\$250	\$400	\$250	\$250			
7180-7182	Medical Supplies/Equipment - Career operating supplies, etc.	\$240.79	\$250	\$241	\$250	\$250			
7220-7225	Other EDP Costs, Charter Communications, data processing supplies, internet dial up etc..	\$1,272.98	\$2,000	\$2,044	\$2,000	\$2,000			
7270-7273	Late Fees, Interest Expenses	\$0.00	\$50	\$0	\$50	\$50			

Nevada Division of Forestry									
Forestry Intergovernmental Agreements Budget - 4227									
FY10 Budget for Carson County									
III.	SERVICE AND SUPPLIES								
OBJECT	DESCRIPTION	ACTUALS FY 08	BUDGETED FY 09	ESTIMATED FY 09	FUNDING REQUESTED FY 10	FUNDING APPROVED FY 10			
G/L									
7280/7285	Postage - stamps, parcels, package, express mail, etc..	\$0.00	\$200	\$70	\$200	\$200			
7290	Telephone charges, fax and communications line costs paid to phone companies	\$333.42	\$400	\$350	\$400	\$400			
7291	Telephone Charges - Cell Phones	\$560.34	\$1,000	\$600	\$1,000	\$1,000			
7292 - 7299	Telephone Charges - paid to DoIT for line charges, long distance, etc.	\$9.75	\$60	\$30	\$60	\$60			
7300-7303	Dues and Registrations - Membership, Tuition, Conference, Fire Academy, outside training	\$25.00	\$750	\$0	\$750	\$750			
7320	Instructional Supplies/Training - training aids, video tapes, books, film, etc..	\$0.00	\$200	\$0	\$200	\$200			
7340	Inspections/Certification - CDL	\$0.00	\$120	\$60	\$120	\$120			
7370	Publications and Periodicals - subscriptions, newspapers, etc.	\$0.00	\$0	\$0	\$0	\$0			
7385	Staff Physicals	\$474.06	\$0	\$0	\$0	\$0			
7460 - 7464	Miscellaneous Equipment Purchases < \$1,000	\$0.00	\$5,000	\$2,000	\$5,000	\$5,000			
7512	DOIT	\$0.00	\$0	\$0	\$0	\$0			
7533	Doit Email	\$164.88	\$200	\$165	\$200	\$200			
7541 & 7545	DoIT VPN & Dial up Charges	\$64.68	\$200	\$275	\$200	\$200			
7630	Miscellaneous Goods & Materials	\$69.50	\$1,000	\$70	\$1,000	\$1,000			
7771 - 7779	Computer Software Purchases < \$5,000 -operating supplies and services.	\$0.00	\$0	\$0	\$0	\$0			
TOTAL SERVICES AND SUPPLIES		42,274.26	\$79,480	\$66,113	\$79,480	\$79,480			

Nevada Division of Forestry Forestry Intergovernmental Agreements Budget - 4227 FY10 Budget for Carson County									
IV. CAPITAL OUTLAY									
OBJECT G/L	DESCRIPTION (Itemize items approved in county budget)	ACTUALS FY 08	BUDGETED FY 09	ESTIMATED FY 09	FUNDING REQUESTED FY 10	FUNDING APPROVED FY 10			
8240	New Furnishings > \$5,000 - office, shop, major appliance, etc..								
8241 - 8249	New Furnishings < \$5,000 - office, shop, major appliance, etc. (for < \$1,000 use G/L 7460)								
8270	Special Equipment > \$5,000 - audio visual, law enforcement, training, etc.								
8271 - 8279	Special Equipment < \$5,000 - audio visual, law enforcement, training, etc.	6,289.00							
8280	Heavy Duty Trucks > one ton - stake, dump, & other large capacity								
8290	Telephone Equipment > \$5,000								
8291 - 8299	Telephone Equipment < \$5,000 (for < \$1,000 use G/L 7462)								
8310	Pick-ups, Vans - New Vehicle for Battalion Chief 46%								
8320	Used Major Equipment > \$5,000								
8321 - 8329	Used Major Equipment < \$5,000								
8330	Office & Other Equipment > \$5,000 - office & other small equip not properly classified as major equip								
8331 - 8339	Office & Other Equipment < \$5,000 - office & other small equip not properly classified as major equip (for < \$1,000 use G/L 7463)								
8340 - 8341	Special Purpose Vehicles (FY10 Purchase of a new Type III Engine with country reserve funds)	18,300.00			290,000	0			
8370-8374	Computer Hardware - incl. terminals, printers, modems, disk drives, etc.								
8380	Used Vehicles > \$5,000 - pickups, vans, automobiles, special purpose vehicles, etc.								
8390	Miscellaneous Equipment > \$5,000 - firearms, hand tools, & other small equip with life of 3 years or more								
8391 - 8399	Miscellaneous Equipment < \$5,000 - firearms, hand tools, & other small equip with life of 3 years or more (for cost < \$1,000 use G/L 7464)								
8401	Major Repairs/Improvements - substantial repairs that extend the useful life								
8410 - 8419	Principal Installment/Lease Purchase								
CAT 85	RESERVE FOR FUTURE EQUIPMENT PURCHASES								
	TOTAL CAPITAL OUTLAY	24,589.00	0	0	290,000	0			

Nevada Division of Forestry Forestry Intergovernmental Agreements Budget - 4227 FY10 Budget for Carson County									
V. ADMINISTRATIVE COSTS									
CATEGORY	G/L OBJECT	DESCRIPTION	# FULL TIME POSITIONS	RATE	ACTUALS FY 08	BUDGETED FY 09	ESTIMATED FY 09	FUNDING REQUESTED FY 10	FUNDING APPROVED FY 10
VARIES BY CO.	7050	State Employee Bond per full time position	1.5	275	3.66	3.38	3.21	4.13	4.13
VARIES BY CO.	7054	State Employee Tort per full time position	1.5	96.21	127.94	117.25	111.94	144.32	144.32
VARIES BY CO. 7172 Uniforms for seasonals per seasonal position - 10									
26	7392	DolT Planning & Contract Assessment per full time position	1.5	253.71	324.32	348.97	266.32	380.57	380.57
29	7171 & 7174	Uniforms per full time position	1.5	1,255.45	719.54	1,191.81	1,191.81	1,883.18	1,883.18
40	9091	County Admin Assessment per amount budgeted on Fund Map			14,543.00	14,543.00	14,543.00	14,543.00	14,543.00
87	7393	Purchasing Assessment per amount shown on bottom of Fund Map			1,025.00	1,037.00	782	1,053.15	1,053.15
88	9159	Statewide Cost Allocation per full time position	1.5	1,295.83	1,798.00	1,805.16	1,723	1,943.75	1,943.75
89	7391	AG Cost Allocation per full time position	1.5	323.75	640.00	642.26	613	485.63	485.63
TOTAL ADMINISTRATIVE COSTS					19,181.46	20,688.83	19,234.28	21,437.70	21,437.70