

**NAFRS  
OPERATING BUDGET - APPROVED  
FOR THE YEAR ENDING DECEMBER 31, 2023**

|  | <b>ACTUAL 2021</b> | <b>BUDGET 2021</b> | <b>BUDGET 2022</b> | <b>DRAFT BUDGET 2023</b> | <b>Delta 2022 to 2023 (+/-)</b> | <b>TMN's 2023 Draft Budget Notes</b> |
|--|--------------------|--------------------|--------------------|--------------------------|---------------------------------|--------------------------------------|
| <b>REVENUES:</b>                           |                    |                    |                    |                          |                                 |                                      |
| 4000 - Member contributions-Operations     | \$654,385          | \$799,000          | \$800,000          | \$1,212,000              |                                 |                                      |
| 4025 - Training Service Income             | \$1,756            | \$2,000            | \$2,000            | \$2,000                  | \$0                             |                                      |
| 4030 - Education services income           | \$650              |                    |                    | \$1,000                  | \$1,000                         |                                      |
| 4900 - Other Income                        | \$230              | \$0                | \$0                | \$5,000                  | \$5,000                         | Permit fees - Fire Inspection        |
| <b>Total Revenues</b>                      | <b>\$657,021</b>   | <b>\$801,000</b>   | <b>\$802,000</b>   | <b>\$1,220,000</b>       | <b>\$418,000</b>                |                                      |
| <b>EXPENSES:</b>                           |                    |                    |                    |                          |                                 |                                      |
| <b>5000 - Communications/I.T.</b>          |                    |                    |                    |                          |                                 |                                      |
| <b>Total 5000 Communications/ I.T.</b>     | <b>\$4,992</b>     | <b>\$5,000</b>     | <b>\$5,000</b>     | <b>\$5,000</b>           | <b>\$0</b>                      |                                      |
| <b>5100 - Education &amp; Training-</b>    |                    |                    |                    |                          |                                 |                                      |
| 5105 - Education reimbursement revenue     | (\$15,901)         | (\$3,000)          | (\$4,000)          | -\$10,000                | -\$6,000                        |                                      |
| 5110 - Conference & Seminar/School Fees    | \$1,515            | \$8,000            | \$4,000            | \$5,000                  | \$1,000                         | Increased training needs             |
| 5150 - Lodging                             | \$6,010            | \$3,000            | \$2,000            | \$5,000                  | \$3,000                         | Covid restrictions ended             |
| 5155 - Per Diems, mileage, other travel    | \$3,522            | \$4,000            | \$2,000            | \$4,000                  | \$2,000                         |                                      |
| 5100 - Other education & training costs    | \$24,769           | \$3,000            | \$5,000            | \$15,000                 | \$10,000                        | Another round of new recruits        |
| <b>Total 5100 Education &amp; Training</b> | <b>\$19,915</b>    | <b>\$15,000</b>    | <b>\$9,000</b>     | <b>\$19,000</b>          | <b>\$10,000</b>                 |                                      |
| <b>5200 - Equipment</b>                    |                    |                    |                    |                          |                                 |                                      |
| 5205 - Equipment Rental                    |                    | \$0                | \$0                |                          |                                 |                                      |
| 5210 - Repairs & maintenance-general       |                    | \$2,000            | \$1,000            | \$4,000                  | \$3,000                         |                                      |
| 5220 - General supplies                    |                    | \$1,000            | \$500              | \$2,000                  | \$1,500                         |                                      |
| 5230 - Small equipment purchases           | \$47,653           | \$27,000           | \$27,000           | \$35,000                 | \$8,000                         | SOGs required specific equipment     |
| 5231 - Small equipment repairs             | \$378              | \$0                | \$4,000            | \$4,000                  | \$0                             |                                      |
| 5235 - Small equipment supplies            |                    | \$0                | \$0                |                          |                                 |                                      |
| <b>Total 5200 - Equipment</b>              | <b>\$48,031</b>    | <b>\$30,000</b>    | <b>\$32,500</b>    | <b>\$45,000</b>          | <b>\$12,500</b>                 |                                      |
| <b>5300 - Facility</b>                     |                    |                    |                    |                          |                                 |                                      |
| 5305 - Elevator maintenance contract       | \$1,955            | \$0                | \$0                | \$3,000                  | \$3,000                         | Not seeing in Q1 2022. Timing?       |
| 5310 - Building maintenance & repairs      | \$9,748            | \$10,000           | \$5,000            | \$15,000                 | \$10,000                        |                                      |
| 5315 - Facility Lease                      | \$154,687          | \$300,911          | \$300,964          | \$300,858                | -\$106                          |                                      |
| 5320 - Insurance                           | \$2,189            | \$12,000           | \$12,000           | \$12,000                 | \$0                             |                                      |
| 5330 - Outside services-cleaning           | \$6,552            | \$4,000            | \$6,000            | \$7,500                  | \$1,500                         |                                      |
| 5340 - Outside services - grounds/snow     | \$3,089            | \$4,000            | \$4,000            | \$5,000                  | \$1,000                         |                                      |
| 5350 - Outside services-refuse             | \$2,228            | \$2,500            | \$2,500            | \$3,000                  | \$500                           |                                      |
| 5360 - Supplies                            | \$2,448            | \$1,700            | \$3,500            | \$6,000                  | \$2,500                         |                                      |
| 5365 - Security Monitoring                 |                    | \$600              | \$600              | \$1,000                  | \$400                           | Based on Q1 2022 run rate            |
| 5370 - Utilities-electricity               | \$12,978           | \$10,000           | \$12,000           | \$15,000                 | \$3,000                         | Based on Q1 2022 run rate            |
| 5380 - Utilities-natural gas               | \$5,395            | \$6,000            | \$6,000            | \$8,000                  | \$2,000                         | Based on Q1 2022 run rate            |
| 5390 - Utilities-water/sewer/storm         | \$1,647            | \$2,000            | \$2,000            | \$2,000                  | \$0                             |                                      |
| <b>Total 5300 Facility</b>                 | <b>\$202,916</b>   | <b>\$353,711</b>   | <b>\$354,564</b>   | <b>\$375,358</b>         | <b>\$20,794</b>                 |                                      |

**5400 - Fleet**

|                                |                  |                 |                 |                 |          |                           |
|--------------------------------|------------------|-----------------|-----------------|-----------------|----------|---------------------------|
| 5410 - Fuel/oil/lubricants     | \$7,460          | \$8,000         | \$8,000         | \$12,000        | \$4,000  | National fuel prices      |
| 5420 - Insurance               | \$4,255          | \$8,000         | \$5,000         | \$8,000         | \$3,000  |                           |
| 5430 - Repairs and maintenance | \$96,372         | \$12,000        | \$10,000        | \$20,000        | \$10,000 | Based on Q1 2022 run rate |
| 5440 - Supplies                | \$2,946          | \$1,500         | \$1,500         |                 |          |                           |
| <b>Total 5400 Fleet</b>        | <b>\$111,090</b> | <b>\$29,500</b> | <b>\$24,500</b> | <b>\$40,000</b> | \$15,500 |                           |

**5500 - General & Administrative-**

|   |                 |                 |                 |                 |          |  |
|---|-----------------|-----------------|-----------------|-----------------|----------|--|
| 5510 - Board Expenses                           | \$190           | \$1,000         | \$500           | \$2,000         | \$1,500  | Based on Q1 2022 run rate                |
| 5525 - Memberships & Dues                       | \$2,110         | \$1,000         | \$1,000         | \$1,000         | \$0      |  |
| 5530 - Office Supplies                          | \$1,737         | \$3,000         | \$2,500         | \$3,000         | \$500    |  |
| 5540 - Other                                    | \$1,244         | \$1,000         | \$1,000         | \$1,000         | \$0      |  |
| 5550 - Postage                                  | \$158           | \$500           | \$500           | \$500           | \$0      |  |
| 5555 - Bank charges                             | \$4             | \$0             | \$0             | \$0             | \$0      |  |
| 5560 - Professional Services-Accounting & Audit | \$15,080        | \$12,000        | \$15,000        | \$18,700        | \$3,700  |  |
| 5565 - Professional Services - web dev.         | \$602           | \$0             | \$1,000         | \$1,000         | \$0      |  |
| 5570 - Professional Services-HR/Payroll         | \$33,360        | \$28,000        | \$28,000        | \$35,000        | \$7,000  | ABDO                                     |
| 5580 - Professional Services-Legal              | \$213           | \$10,000        | \$5,000         | \$10,000        | \$5,000  | taxing district                          |
| 5581 - Professional Services-Other              | \$12,884        | \$2,000         | \$2,000         | \$4,000         | \$2,000  | Fire code enforcement startup            |
| 5582 - Small Equipment Purchases                | \$3,973         |                 |                 | \$4,000         | \$4,000  |  |
| 5585 - Software                                 | \$1,426         | \$500           | \$1,000         | \$3,000         | \$2,000  | Software subscriptions - Office Exchange |
| 5590 - Subscriptions                            | \$169           | \$500           | \$1,500         | \$5,000         | \$3,500  | ImageTrend & Mobile Data Computers       |
| 5595 - Mileage                                  | \$122           | \$500           | \$500           | \$2,000         | \$1,500  |  |
| <b>Total 5500 General &amp; administrative</b>  | <b>\$73,272</b> | <b>\$60,000</b> | <b>\$59,500</b> | <b>\$90,200</b> | \$30,700 |  |

**5600 - Human Resources**

|  |                  |                  |                  |                  |           |                                      |
|--|------------------|------------------|------------------|------------------|-----------|--------------------------------------|
| 5605 - Other, misc. including recruit gear/testing | \$108            | \$8,000          | \$8,000          | \$8,000          | \$0       | 2023 hiring 6 FFs                    |
| 5610 - FICA  | \$17,314         | \$15,000         | \$17,000         | \$20,000         | \$3,000   |                                      |
| 5615 - Payroll tax expenses - general              |                  |                  |                  |                  | \$0       |                                      |
| 5620 - PERA  | \$4,737          | \$4,000          | \$5,000          | \$10,000         | \$5,000   |                                      |
| 5630 - Gross payroll/stipends/allowances           |                  |                  |                  |                  | \$0       |                                      |
| 5631 - Elko Speedway Personnel Reimb.              | (\$8,097)        |                  |                  | -\$8,000         | -\$8,000  |                                      |
| 5630 - Gross payroll/stipends/allowances - other   | \$218,235        | \$215,000        | \$225,000        | \$419,000        | \$194,000 | FT Chief & admin, increased stipends |
| 5645 - Group Disability/Medical Insurance          | \$9,267          | \$12,000         | \$10,000         | \$10,000         | \$0       |                                      |
| 5650 - Workers compensation insurance              | \$35,316         | \$42,000         | \$40,000         | \$40,000         | \$0       |                                      |
| 5660 - Other benefits                              | \$922            |                  | \$1,000          | \$24,000         | \$23,000  |                                      |
| 5670 - Uniforms                                    |                  |                  |                  | \$10,000         | \$10,000  |                                      |
| 5673 - vaccinations/annual tests                   | \$8,454          | \$7,000          | \$7,000          | \$7,000          | \$0       |                                      |
| 5675 - Recruiting                                  | \$986            |                  |                  | \$1,000          | \$1,000   |                                      |
| <b>Total 5600 Human Resources</b>                  | <b>\$287,242</b> | <b>\$303,000</b> | <b>\$313,000</b> | <b>\$541,000</b> | \$228,000 |                                      |

**5700 - General Insurance (liab/excess)-**

|                                 |         |                  |                  |                    |  |  |
|---------------------------------|---------|------------------|------------------|--------------------|--|--|
| Operations Fund Reserve         | \$3,235 | \$4,000          | \$4,000          | \$4,000            |  |  |
| Capital Fund                    |         | \$0              | \$0              | \$100,000          |  |  |
| <b>TOTAL EXPENSES-OPERATING</b> |         | <b>\$800,211</b> | <b>\$802,064</b> | <b>\$1,219,558</b> |  |  |

**EXCESS (DEF) OF REVENUES OVER EXPENSES-OPS**

|              |  |              |               |              |  |  |
|--------------|--|--------------|---------------|--------------|--|--|
| <b>TOTAL</b> |  | <b>\$789</b> | <b>(\$64)</b> | <b>\$442</b> |  |  |
|--------------|--|--------------|---------------|--------------|--|--|