

POLICY

**Equipment Reimbursement Allocation
P404.3B**

References:

EFFECTIVE 07/01/2023

Initiated: 02/22/2023

Revised: 02/14/2025

INTENT:

To standardize equipment reimbursement from billable emergency response, contracted natural resource management work, grant reimbursements, and indirect cost reimbursements and ensure funds are allocated to the appropriate District budgets based on where the cost to support billable operations occurs.

The District charges actual costs for personnel based on salaries and benefits. This policy is for equipment reimbursement only and will not impact personnel reimbursements.

POLICY:

A. Billable Emergency Response

1. Annually, Fiscal Year End funding in excess of the \$1,500,000 limit of the emergency fund will be divided up effective July 1, 2025, as follows:
 - a. 50% will go to the Capital Projects Fund and be committed to purchasing response equipment. These funds will roll forward from fiscal year to fiscal year.
 - b. 20% will go to the Fleet cost center to offset the cost of maintenance of response equipment.
 - c. 15% will go to the Logistics cost center to offset the cost of stocking and supporting response equipment.
 - d. 15% will go toward the Training cost center to be utilized for specific training needed to maintain off-district wildland equipment response readiness (i.e., REMS training, Dozer training, Commercial driver license training, etc.).
2. Allocated revenues are typically in arrears, so funding for these elements will be projected as revenues each fiscal year based on the previous year's equipment reimbursement.

B. Contracted Natural Resource Management/Grant Work

1. As reimbursements for equipment come in from Natural Resource Management Contracts and/or grants; reimbursements tied to the use of equipment will be divided up as follows:
 - a. 50% will go to the Capital Projects Fund and be committed to purchasing response equipment. These funds will roll fiscal year to fiscal year.
 - b. 25% will go to the Fleet Cost Center to offset the cost of maintenance of response equipment.
 - c. 25% will go to the Fuels Management cost center to offset fuel costs incurred to field equipment.

C. Indirect Cost Reimbursements:

1. Indirect cost reimbursements will be deposited in the general fund and divided up as follows:
 - a. 50% will go to the Administration cost center to support positions like the Fire Billing/Grants, and HR support positions.
 - b. 25% will go to the Fleet cost center to support expenditures related to maintenance of equipment needed to conduct the work being performed.
 - c. 25% will go to the Fuels Management cost center to assist with covering costs of oversight and management of the programs associated with the funding source.

DEFINITIONS:

Billable Emergency Response: Any emergency response being reimbursed outside of the GEMT program. This includes but is not limited to emergency response with all Federal and State reimbursement, FMAG responses from the start of the incident to the end of the incident from FEMA, or all hazard response through Local, County/State Emergency Management, and/or XTB agreements or reimbursements.

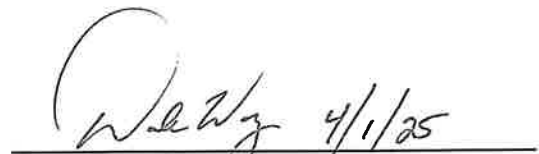
Contracted Natural Resources Management Work: This includes any natural resource management work reimbursements where TMFPD is contracted by external entities. Examples include but are not limited to: the TMFPD-USFS contract for services, potential contracts for services between TMFPD and both University of Nevada Reno and Nevada Department of Transportation, and NV Energy reimbursements after principal payoff of equipment.

Grant Reimbursements: This includes any grant where equipment is reimbursed at an hourly, daily, or mileage rate.

Indirect Cost Reimbursements: Refers to indirect costs coming back from grants and contracts. These are in addition to expenditures. Typically, 10% with federal grants and 15% of personnel costs with NV Energy.

APPROVED BY:


Board of Fire Commissioners / Date


Fire Chief / Date

Revision History:

Date	Description	Page # and Line #
09/05/2023	Newly published	n/a
02/14/2025	Added training funding to the percentage allocation and reduced the allocations to Fleet and Logistics effective 07/01/2025. And various language/grammar changes.	Pg. 1 #4-6, 8-9, 18-19, 21, 23-28