



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

NORTH LAKE TAHOE FIRE PROTECTION DISTRICT herewith submits the Final budget for the
fiscal year ending June 30, 2020

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 9,425,942

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 3 governmental fund types with estimated expenditures of \$ 20,955,459 and 1 proprietary funds with estimated expenses of \$ 2,517,716

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 Sharon L. Cary
(Printed Name)
Business Manager
(Title)

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

Signed Sharon L. Cary

Dated: 5/22/2019

APPROVED BY THE GOVERNING BOARD

Greg McKay
Debra A. Herron
Debbie Brainer
Art Green
James Cortalupo

SCHEDULED PUBLIC HEARING:

Date and Time May 22, 2019 @ 12:00 PM
Place: 863 Tanager, Incline Village, NV 89451
Publication Date May 10, 2019

North Lake Tahoe
Fire Protection
District

866 Oriole Way
Incline Village, NV
89451

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**NORTH LAKE TAHOE FIRE PROTECTION DISTRICT
2019-2020
TABLE OF CONTENTS**

<u>SCHEDULE</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
-	Budget Table of Contents	1
Schedule 1	Transmittal Letter	2
Schedule S-2	Statistical Data	3
Schedule S-3	Property Tax Rate and Revenue Reconciliation	4
Schedule A	Estimated Revenues & Other Resources	5
Schedule A-1	Estimated Expenditures & Other Financing Uses	6
Schedule A-2	Proprietary & Non-expendable Trust Funds	7
Schedule B-9	General Fund Revenues	8
Schedule B-10	General Fund By Function and Activity	9
Schedule B-11	General Fund By Function and Activity	10
Schedule B-12	Capital Projects Fund Revenues	11
Schedule B-13	Capital Projects Fund Expenditures	12
Schedule C-15	Debt Service Fund Revenues	13
Schedule C-16	Debt Service Fund Expenditures and Reserves	14
Schedule F-1	Ambulance Fund: Revenues, Expenses & Income	15
Schedule F-2	Ambulance Fund: Statement of Cash Flows	16
Schedule C-1	Indebtedness	17
Schedule C T	Transfer Reconciliation	18
Schedule C T	Transfer Reconciliation	19
Schedule 31	Schedule of Existing Contracts	20
Schedule 32	Schedule of Privatization Contracts	21
Final budget	Proof of Publication	22

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	BUDGET YEAR ENDING 06/30/2020
General Government			
Judicial			
Public Safety	66	66	67
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	66	66	67
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	66	66	67

POPULATION (AS OF JULY 1)	11,223	11,223	11,223
SOURCE OF POPULATION ESTIMATE*	State Certified Washoe County	State Certified Washoe County	State Certified Washoe County
Assessed Valuation (Secured and Unsecured Only)	1,623,638,484	1,667,082,216	1,717,929,324
Net Proceeds of Mines			
TOTAL ASSESSED VALUE			
TAX RATE			
General Fund	0.6291	0.6291	0.6291
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.6291	0.6291	0.6291

* 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.

North Lake Tahoe Fire Protection District
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)X(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.3376	1,717,929,324	5,799,729	0.3191	5,481,912	1,381,551	4,100,361
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines							
VOTER APPROVED:							
C. Voter Approved Overrides	0.3100	1,717,929,324	5,325,581	0.3100	5,325,581	-	5,325,581
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 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCORT Loss (NRS 354.59813)	0.0307	1,717,929,324	526,720	0	0	-	0
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES							
M. SUBTOTAL A, C, L							
N. Debt							
O. TOTAL M AND N	0.6783	1,717,929,324	11,652,030	0.6291	10,807,493	1,381,551	9,425,942

North Lake Tahoe Fire Protection District

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.

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Property Taxes	8,709,331	9,088,337	9,425,942	9,425,942
Property Tax Refunds		-	-	-
SUBTOTAL	8,709,331	9,088,337	9,425,942	9,425,942
LICENSES & PERMITS				
Gaming Tax, AB 104				
SUBTOTAL				
INTERGOVERNMENTAL:				
STATE SHARED REVENUES:				
Consolidated Tax	3,828,914	3,828,914	3,828,914	3,828,914
OTHER LOCAL GOVERNMENT SHARED:				
AB 104 Taxes	681,530	681,530	681,530	681,530
OTHER:				
Grants and Contracts	458,629	145,000	0	0
SUBTOTAL	13,678,404	13,743,781	13,936,386	13,936,386
MISCELLANEOUS:				
Interest	82,568	142,575	115,000	115,000
Other	3,003,947	3,293,937	3,610,741	3,610,741
SUBTOTAL	3,086,515	3,436,512	3,725,741	3,725,741
TOTAL REVENUES	16,764,919	17,180,293	17,662,127	17,662,127
OTHER FINANCING SOURCES				
OPERATING TRANSFERS IN	0	0		
Capital Projects Fund	0	0	0	0
Retiree Medical Fund	0	0	0	0
Severance Fund	0			
SUBTOTAL OTHER FINANCING SOURCES	0	0	0	0
BEGINNING FUND BALANCE				
Nonspendable	0			
Unassigned	8,350,034	10,729,322	10,981,449	10,981,449
Unreserved				
TOTAL BEGINNING FUND BALANCE	8,350,034	10,729,322	10,981,449	10,981,449
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVIALABLE RESOURCES	25,114,953	27,909,615	28,643,576	28,643,576

North Lake Tahoe Fire Protection District
(Local Government)
SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 06/30/20	
			TENTATIVE APPROVED	FINAL APPROVED
PAGE FUNCTION SUMMARY				
General Government				
Judicial				
Public Safety	12,985,631	13,759,269	18,437,160	18,437,160
Public Works				
Sanitation				
Health				
Welfare				
Culture and Recreation				
Community Support				
Debt Service				
TOTAL EXPENDITURES - ALL FUNCTIONS	12,985,631	13,759,269	18,437,160	18,437,160
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	0	0	100,000	100,000
Operating Transfers Out (Schedule T)				
	0	0	0	-
Debt Service	0	1,003,573	505,523	505,523
Capital Projects	0	565,324	492,310	492,310
Ambulance Fund	1,400,000	1,600,000	1,600,000	1,600,000
SUB-TOTAL	1,400,000	3,168,897	2,597,833	2,597,833
TOTAL EXPENDITURES AND OTHER USES	14,385,631	16,928,166	21,134,993	21,134,993
ENDING FUND BALANCE:				
Nonspendable	0			
Unassigned	10,729,322	10,981,449	7,508,583	7,508,583
TOTAL ENDING FUND BALANCE	10,729,322	10,981,449	7,508,583	7,508,583
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	25,114,953	27,909,615	28,643,576	28,643,576

North Lake Tahoe Fire Protection District
 (Local Government)
 SCHEDULE B - GENERAL FUND

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE
 GENERAL FUND - ALL FUNCTIONS

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
MISCELLANEOUS				
Interest	0	0	0	-
Proceeds from sale of Fixed Assets	0	0	0	-
Grant Proceeds	0	0	0	-
Crew Carrier fees	40,000	40,000	0	-
Other	0	0		
Subtotal	40,000	40,000	0	-
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule 1)				
General Fund		565,324	492,310	492,310
Medium Term Financing	0	0	1,525,000	1,525,000
BEGINNING FUND BALANCE				
Restricted	0			-
Committed	459,615	182,116	406,905	406,905
TOTAL BEGINNING FUND BALANCE	459,615	182,116	406,905	406,905
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	499,615	787,440	2,424,215	2,424,215

North Lake Tahoe Fire Protection District
(Local Government)

SCHEDULE B -12

CAPITAL PROJECTS FUND

<u>EXPENDITURES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 06/30/20	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
PUBLIC SAFETY				
FIRE				
Capital Outlay	149,506	380,535	2,017,310	2,017,310
Subtotal	149,506	380,535	2,017,310	2,017,310
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfer Out (schedule T)				
Ambulance Fund	167,993		-	-
			-	
ENDING FUND BALANCE				
Restricted				
Committed	182,116	406,905	406,905	406,905
TOTAL ENDING FUND BALANCE	182,116	406,905	406,905	406,905
TOTAL COMMITMENTS & FUND BALANCE	499,615	787,440	2,424,215	2,424,215

North Lake Tahoe Fire Protection District
 (Local Government)

SCHEDULE B -2

CAPITAL PROJECTS FUND

EXPENDITURES AND RESERVES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
Type:Medium Term Financing				
Principal	95,000	100,000	100,000	100,000
Interest	18,290	15,660	12,960	12,960
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal	113,290	115,660	112,960	112,960
TOTAL RESERVED (MEMO ONLY)				
Type:General Obligation Revenue Bonds				
Principal	331,000	336,000	345,000	345,000
Interest	58,703	50,925	43,029	43,029
Fiscal Agent Charges	0			
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal	389,703	386,925	388,029	388,029
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest		0	0	
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal		0	0	
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
ENDING FUND BALANCE				
Reserved				
Restricted	0	500,988	505,522	505,522
TOTAL ENDING FUND BALANCE	0	500,988	505,522	505,522
TOTAL COMMITMENTS & FUND BALANCE	502,993	1,003,573	1,006,511	1,006,511

North Lake Tahoe Fire Protection District
(Local Government)
SCHEDULE C - DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services:				
Fire:				
Ambulance Service	582,744	584,310	587,394	587,394
Other	77,556	67,850	70,725	70,725
Ground Emergency Medical Transport (GEMT)	180,788	102,471	70,484	70,484
Total Operating Revenue	841,088	754,631	728,603	728,603
OPERATING EXPENSE				
Salaries & Wages	941,552	951,173	990,780	990,780
Employee Benefits	622,848	565,991	603,053	603,053
Services & Supplies	507,269	596,226	737,968	737,968
Depreciation/Amortization	163,460	153,390	185,915	185,915
Total Operating Expense	2,235,129	2,266,780	2,517,716	2,517,716
Operating Income or (Loss)	(1,394,041)	(1,512,149)	(1,789,113)	(1,789,113)
NONOPERATING REVENUES				
Interest Earned	610	807	807	807
Property Taxes				
Federal and state grants	49,180	32,369	-	-
Other sale of fixed assets	3,871	3,871		
Insurance recovery				
Total Nonoperating Revenues	53,661	37,047	807	807
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses				
Net Income before Operating Transfers	(1,340,380)	(1,475,102)	(1,788,306)	(1,788,306)
Operating Transfers (Schedule T)				
In	1,567,993	1,600,000	1,600,000	1,600,000
Out				
Net Operating Transfers	1,567,993	1,600,000	1,600,000	1,600,000
NET INCOME	227,613	124,898	(188,306)	(188,306)

North Lake Tahoe Fire Protection District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

AMBULANCE FUND

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from patients	555,610	538,942	549,721	549,721
Cash received from paramedic students	77,557	61,297	63,136	63,136
Cash received from GEMT	180,787	70,484	71,894	71,894
Cash payments for salaries & wages & benefits	(1,523,704)	(1,554,178)	(1,569,720)	(1,569,720)
Cash payments for services & supplies	(539,970)	(512,972)	(523,231)	(523,231)
a. Net cash provided by (or used for) operating activities	(1,249,720)	(1,396,427)	(1,408,200)	(1,408,200)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Cash received from operating transfers:				
General Fund	1,400,000	1,600,000	1,600,000	1,600,000
Capital Projects Fund	167,993			
b. Net cash provided by (or used for) noncapital financing activities	1,567,993	1,600,000	1,600,000	1,600,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	(247,021)	(174,581)	(275,319)	(275,319)
Sale of fixed assets	38,498	-	-	-
Federal and state grants	49,180	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	(159,343)	(174,581)	(275,319)	(275,319)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest	610	807	807	807
d. Net cash provided by (or used in) investing activities	610	807	807	807
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	159,540	29,799	(82,712)	(82,712)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	5,337	164,877	194,676	194,676
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	164,877	194,676	111,964	111,964

North Lake Tahoe Fire Protection District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

AMBULANCE FUND

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

- * - 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)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2019	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/20 INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
FUND								\$	\$	\$
Debt Service Fund:								\$	\$	\$
Medium Term Financing		10 years	1,000,000	12/11/2013	12/1/2023	2.7000%	530,000	12,960	100,000	112,960
General Obligation Revenue		12 years	3,429,000	12/4/2012	6/1/2024	2.3500%	1,831,000	43,028	345,000	388,028
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE			4,429,000				2,361,000	55,988	445,000	500,988

North Lake Tahoe Fire Protection District June 30, 2020
(Local Government)

SCHEDULE C-1 - INDEBTEDNESS

		TRANSFERS IN				TRANSFERS OUT			
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT		
AMBULANCE FUND	General Fund	16	1,600,000		AMBULANCE FUND	10	1,600,000		
					CAPITAL PROJECTS FUND	10	492,310		
					DEBT SERVICE FUND	10	505,523		
SUBTOTAL			1,600,000						2,597,833

North Lake Tahoe Fire Protection District
(Local Government)

FUND TYPE	TRANSFERS IN			TRANSFERS OUT		
	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUND	General Fund	11	492,310			
DEBT SERVICE FUND	General Fund	13	505,523			
SUBTOTAL			997,833			0

North Lake Tahoe Fire Protection District
(Local Government)

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2019 - 2020

NORTH LAKE TAHOE FIRE PROTECTION DISTRICT

Local Government: NORTH LAKE TAHOE FIRE PROTECTION DISTRICT
Contact: Sharon L. Cary
E-mail Address: scary@nltfpd.net
Daytime Telephone: 775 833-8108

Total Number of Existing Contracts: NONE

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2018-19	Proposed Expenditure FY 2019-20	Reason or need for contract:
1	Eide Bailey	3/21/2019	3/20/2020	\$43,000	\$46,000	Annual audit
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures					

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2019- 2020

Local Government: NORTH LAKE TAHOE FIRE PROTECTION DISTRICT

Contact: Sharon L. Cary

E-mail Address: scary@nlfpd.net

Daytime Telephone: 775 833-8108

Total Number of Privatization Contracts: NONE

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2016-17	Proposed Expenditure FY 2017-18	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										
2				NOT APPLICABLE						
3										
4										
5										
6										
7										
8	Total									

Attach additional sheets if necessary.