



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, 2021

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 10,179,397

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 \$ 20,753,762 and
1 proprietary funds with estimated expenses of \$ 2,560,308

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: 5/21/2020

APPROVED BY THE GOVERNING BOARD

James Costalupes
[Signature]
Deqa McKay
Denise Brehner
Huan Herson

SCHEDULED PUBLIC HEARING:

Date and Time May 20, 2020 @ 9: AM

Publication Date May 8, 2020

Place: 863 Tanager, Incline Village, NV 89451

North Lake Tahoe
Fire Protection
District

866 Oriole Way
Incline Village, NV
89451

775/831-0351
Fax 775/831-2072
www.nltfpd.net

Ryan Sommers
Fire Chief

**NORTH LAKE TAHOE FIRE PROTECTION DISTRICT
2020-2021
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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/19	ESTIMATED CURRENT YEAR ENDING 06/30/2020	BUDGET YEAR ENDING 06/30/2021
General Government			
Judicial			
Public Safety	66	66	74
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	66	66	74
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	66	66	74

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)	1,667,082,216	1,717,929,324	1,818,600,587
Net Proceeds of Mines			
TOTAL ASSESSED VALUE			
TAX RATE			
General Fund	0.6291	0.6291	0.6480
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.6291	0.6291	0.6480

* 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	0.3423	1,818,600,587	6,225,070	0.3380	6,146,870	1,605,135	4,541,735
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines							
VOTER APPROVED:							
C. Voter Approved Overrides	0.3100	1,818,600,587	5,637,662	0.3100	5,637,662	-	5,637,662
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. SCRT Loss (NRS 354.59813)			701,296				
J. Other:	0.0386	1,818,600,587					
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES							
M. SUBTOTAL A, C, L							
N. Debt							
O. TOTAL M AND N	0.6909	1,818,600,587	12,564,028	0.6480	11,784,532	1,605,135	10,179,397

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 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Property Taxes	9,121,615	9,425,942	9,827,164	10,179,397
Property Tax Refunds		-	-	-
SUBTOTAL	9,121,615	9,425,942	9,827,164	10,179,397
LICENSES & PERMITS				
Gaming Tax, AB 104				
SUBTOTAL				
INTERGOVERNMENTAL:				
STATE SHARED REVENUES:				-
Consolidated Tax	3,897,059	3,897,059	3,897,059	1,948,530
OTHER LOCAL GOVERNMENT SHARED:				
AB 104 Taxes	684,130	684,130	684,130	342,065
OTHER:				
Grants and Contracts	448,693	-	-	-
SUBTOTAL	14,151,497	14,007,131	14,408,353	12,469,992
MISCELLANEOUS:				
Interest	197,469	114,356	115,000	74,750
Other	2,740,243	2,162,287	4,628,159	4,457,929
SUBTOTAL	2,937,712	2,276,643	4,743,159	4,532,679
TOTAL REVENUES	17,089,209	16,283,774	19,151,512	17,002,671
OTHER FINANCING SOURCES				
OPERATING TRANSFERS IN	-	-	-	-
Capital Projects Fund	-	-	-	500,000
Retiree Medical Fund	-	-	-	-
Severance Fund	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES				500,000
BEGINNING FUND BALANCE				
Nonspendable	0			
Unassigned	10,729,322	10,855,844	6,437,189	6,437,189
Unreserved				
TOTAL BEGINNING FUND BALANCE	10,729,322	10,855,844	6,437,189	6,437,189
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVIALABLE RESOURCES	27,818,531	27,139,618	25,588,701	23,939,860
North Lake Tahoe Fire Protection District (Local Government) SCHEDULE B - GENERAL FUND				

EXPENDITURES AND RESERVES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
Type: Medium Term Financing				
Principal	100,000	100,000	105,000	105,000
Interest	15,660	12,960	10,193	10,193
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal	115,660	112,960	115,193	115,193
TOTAL RESERVED (MEMO ONLY)				
Type: General Obligation Revenue Bonds				
Principal	336,000	345,000	355,000	355,000
Interest	50,925	43,029	34,921	34,921
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal	386,925	388,029	389,921	389,921
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest		0	0	
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify) Possible debt service payment				200,000
Subtotal		0	0	200,000
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	500,988	505,522	505,522	408
TOTAL ENDING FUND BALANCE	0	505,522	505,522	408
TOTAL COMMITMENTS & FUND BALANCE	1,003,573	1,006,511	1,010,636	705,522

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 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE	FINAL
			APPROVED	APPROVED
OPERATING REVENUE				
Charges for Services:				
Fire:				
Ambulance Service	605,457	584,310	587,394	587,394
Other	61,523	72,488	70,725	70,725
Ground Emergency Medical Transport (GEMT)	70,484	65,994	70,484	70,484
Total Operating Revenue	737,464	722,792	728,603	728,603
OPERATING EXPENSE				
Salaries & Wages	868,507	884,088	894,714	1,024,622
Employee Benefits	578,917	529,237	510,048	602,183
Services & Supplies	516,083	567,255	765,285	747,588
Depreciation/Amortization	187,048	175,991	185,915	185,915
Total Operating Expense	2,150,555	2,156,571	2,355,962	2,560,308
Operating Income or (Loss)	(1,413,091)	(1,433,779)	(1,627,359)	(1,831,705)
NONOPERATING REVENUES				
Interest Earned	1,095	1,095	807	807
Property Taxes				
Federal and state grants	-	-	-	-
Other sale of fixed assets	-	-		
Insurance recovery				
Total Nonoperating Revenues	1,095	1,095	807	807
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses				
Net Income before Operating Transfers	(1,411,996)	(1,432,684)	(1,626,552)	(1,830,898)
Operating Transfers (Schedule T)				
In	1,600,000	1,600,000	1,600,000	1,600,000
Out				
Net Operating Transfers	1,600,000	1,600,000	1,600,000	1,600,000
NET INCOME	188,004	167,316	(26,552)	(230,898)

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 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from patients	599,813	509,841	520,038	468,388
Cash received from paramedic students	61,523	72,488	74,663	55,997
Cash received from GEMT	70,484	65,994	67,314	67,314
Cash payments for salaries & wages & benefits	(1,443,024)	(1,515,175)	(1,530,327)	(1,606,843)
Cash payments for services & supplies	(516,993)	(542,843)	(531,986)	(658,585)
a. Net cash provided by (or used for) operating activities	(1,228,197)	(1,409,695)	(1,400,298)	(1,673,729)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Cash received from operating transfers				
General Fund	1,600,000	1,600,000	1,600,000	1,600,000
Capital Projects Fund	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	1,600,000	1,600,000	1,600,000	1,600,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(267,747)	(174,581)	(185,000)	-
Sale of fixed assets	-	-	-	-
Federal and state grants	-	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	(267,747)	(174,581)	(185,000)	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest	1,095	807	807	807
		-	-	-
		-	-	-
		-	-	-
d. Net cash provided by (or used in) investing activities	1,095	807	807	807
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	105,151	16,531	15,509	(72,922)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	164,877	270,028	286,559	286,559
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	270,028	286,559	302,068	213,637

North Lake Tahoe Fire Protection District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

AMBULANCE FUND

Transfer Schedule for Fiscal Year 2020-2021

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	
				GENERAL FUND FUND	12	500,000	
				DEBT SERVICE FUND	10	200,000	
GENERAL FUND							
		Capital Projects Fund	12	500,000			
SUBTOTAL			2,100,000			2,300,000	

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	0			
DEBT SERVICE FUND	General Fund	13	200,000			
SUBTOTAL			200,000			0

North Lake Tahoe Fire Protection District
(Local Government)

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: 81st Session; February 1, 2021 to May 31, 2021

1. Activity:	_____	Lobbying
2. Funding Source:	_____	General Funds
3. Transportation		\$ _____
4. Lodging and meals		\$ _____
5. Salaries and Wages		\$ _____
6. Compensation to lobbyists		\$ _____ 24,000
7. Entertainment		\$ _____
8. Supplies, equipment & facilities; other personnel and services spent in Carson City		\$ _____
Total		\$ _____ 24,000

Entity: North Lake Tahoe Fire Protection District

Budget Year 2020-2021

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2020-2021

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 Existing Contracts: NONE

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2019-20	Proposed Expenditure FY 2020-2021	Reason or need for contract:
1	Eide Bailly	3/20/2020	3/20/2021	\$46,000	\$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 2020- 2021

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 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.

TAHOE DAILY Tribune

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Customer Account #: 8379419

Legal Account

NORTH LAKE TAHOE FIRE PROTECTION DISTRICT,
866 ORIOLE WAY
INCLINE VILLAGE, NV 89451
Attn: Andreina

Bailee Liston says:

That (s)he is a legal clerk of the
Tahoe Daily Tribune,
a newspaper published Friday
at South Lake Tahoe, in the State of California.

Copy Line

Fiscal Year 2020-2021 PH

PO#:

Ad #: 0000579356-01

of which a copy is hereto attached, was published
in said newspaper for the full required period of
1 time(s) commencing on **05/08/2020**,
and ending on **05/08/2020**, all days inclusive.

Bailee Liston

Signed: _____
Date: 05/15/2020 State of Nevada, Carson City

This is an Original Electronic Affidavit.

Price: \$ 71.52

Proof and Statement of Publication

Ad #: 0000579356-01

NOTICE OF PUBLIC HEARING NORTH LAKE TAHOE FIRE PROTECTION DISTRICT FISCAL YEAR 2020-2021

Pursuant to NRS 354.596, notice is hereby given that the North Lake Tahoe Fire Protection District Board, will hold a public hearing on the Fiscal Year 2020-2021 Budget of the North Lake Tahoe Fire Protection District at 9:00 a.m. on Wednesday, May 20, 2020 in the Board Room at 863 Tanager, Incline Village 89451. In the event that the meeting on May 20, 2020 is limited to 10 people in the Board Room at the aforementioned address, the public notice agenda for such meeting will provide a means for the public to provide public comment in accordance with the Declaration of Emergency Directive 006 of the Nevada Governor dated March 22, 2020, as extended. Said North Lake Tahoe Fire Protection District Budget has been prepared in such detail and on appropriate forms as prescribed by the Department of Taxation of the State of Nevada. Copies of the North Lake Tahoe Fire Protection District Budget are on file and available for public inspection at 866 Oriole Way, Incline Village, Nevada.

Publication: May 8, 2020 Ad #0000579356