

NORTH LAKE TAHOE FIRE PROTECTION DISTRICT
2023-2024
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Nevada Department of Taxation
 1550 College Parkway, Suite 115
 Carson City, NV 89706-7937

NORTH LAKE TAHOE FIRE PROTECTION DISTRICT herewith submits the FINAL budget for the
 fiscal year ending June 30, 2024

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 10,954,576

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 \$ 28,334,693 and
1 proprietary funds with estimated expenses of \$ 2,699,848

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 Jackie Signorelli
 (Print Name) CFO
 (Title)

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

Signed: [Signature]
 Dated: May 26, 2023
 Phone: 775.833.8556

APPROVED BY THE GOVERNING BOARD
 Only necessary for **FINAL** Budget
 (Signature by DocuSign is acceptable)

DocuSigned by
Susan R. Herron
 DocuSigned by
Denise Bremer
 DocuSigned by
James Costalupes
 DocuSigned by
Charley Miller

SCHEDULED PUBLIC HEARING:
 (Must be held from May 15, 2023 to May 31, 2023)

Date and Time: May 17, 2023 @ 12:00:00 PM

Place: 863 Tanager St
Incline Village, NV 89451

Publication Date: May 5, 2023

Page 1a
 Schedule 1

**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



Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7937

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Greg McKay

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Page: 1b
Schedule 1

North Lake Tahoe
Fire Protection
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866 Oriole Way
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Fax 775/831-2072
www.nltfpd.net

Ryan Sommers
Fire Chief

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/22	ESTIMATED CURRENT YEAR YEAR 06/30/23	BUDGET YEAR YEAR 06/30/24
General Government			
Judicial			
Public Safety	78	85.25	88.4
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	78	85.25	88.4
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	78	85.25	88.4

POPULATION (AS OF JULY 1)	10463.49	10463.49	10463.49
SOURCE OF POPULATION ESTIMATE*	4009 households data.census.gov	4009 households data.census.gov	4009 households data.census.gov
Assessed Valuation (Secured and Unsecured Only)	1,902,692,124	1,963,790,588	2,446,244,202
Net Proceeds of Mines			
TOTAL ASSESSED VALUE			
TAX RATE			
General Fund	0.6480	0.6480	0.6480
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.6480	0.6480	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

FISCAL YEAR 2023-2024

	(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, line A)X(4)/100]	AD VALOREM TAX ABATEMENT [(5) - (7)]	AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.3648	2,446,244,202	8,923,899	0.3380	8,268,305	4,897,086	3,371,219
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines							
VOTER APPROVED:							
C. Voter Approved Overrides	0.3100	2,446,244,202	7,583,357	0.3100	7,583,357	-	7,583,357
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)							
E. Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
I. SC CRT Loss (NRS 354.59813)	0.0376	2,444,813,830	919,250				
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0376	2,444,813,830	919,250	0			
M. SUBTOTAL A, C, L	0.7124	2,446,244,202	17,426,506	0.648	15,851,662	4,897,086	10,954,576
N. Debt							
O. TOTAL M AND N	0.7124	2,446,244,202	17,426,506	0.648	15,851,662	4,897,086	10,954,576

Using Washoe County @ 98%
(11,178,138.80 x 98% = 10,954,576.02)

NORTH LAKE TAHOE FIRE PROTECTION DISTRICT
 (Local Government)
 SCHEDULE S-3 - PROPERTY TAX RATE
 AND REVENUE RECONCILIATION

The Allowed Revenue required for column 3 can be obtained from the March 15 Final Revenue Projections or manually calculated. 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 06/30/24 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/22	ESTIMATED CURRENT YEAR ENDING 6/30/23	TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Property Taxes	10,182,214	10,931,604	10,954,576	10,954,576
Property Tax Refunds				
SUBTOTAL	10,182,214	10,931,604	10,954,576	10,954,576
INTERGOVERNMENTAL:				
STATE SHARED REVENUES:				
Consolidated Tax	4,585,501	4,487,598	4,585,501	4,585,501
OTHER LOCAL GOVERNMENT SHARED:				
AB 104 Taxes	848,315	776,738	848,315	848,315
OTHER:				
Grants and Contracts	564,826	294,955	-	
SUBTOTAL	16,180,856	16,490,895	16,388,392	16,388,392
MISCELLANEOUS:				
Interest	21,891	55,297	30,000	30,000
Other	5,262,147	6,502,435	8,572,736	8,258,032
SUBTOTAL	5,284,038	6,557,732	8,602,736	8,288,032
SUBTOTAL REVENUE ALL SOURCES	21,464,894	23,048,627	24,991,128	24,676,424
OTHER FINANCING SOURCES				
Transfers In (Schedule T)	-			
Proceeds of Long-term Debt				
Other				
SUBTOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE	14,040,525	11,154,381	9,088,495	8,348,896
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	14,040,525	11,154,381	9,088,495	8,348,896
TOTAL AVAILABLE RESOURCES	35,505,419	34,203,008	34,079,623	33,025,320

NORTH LAKE TAHOE FIRE PROTECTION DISTRICT
 (Local Government)
 SCHEDULE B - GENERAL FUND

EXPENDITURES AND RESERVES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/22	ESTIMATED CURRENT YEAR ENDING 6/30/23	TENTATIVE APPROVED	FINAL APPROVED
Type: Medium Term Financing				
Principal	625,000	638,000	641,000	641,000
Interest	31,092	24,154	17,271	17,271
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal	656,092	662,154	658,271	658,271
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal	-	-	-	-
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal	-	-	-	-
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
ENDING FUND BALANCE	-	77	-	-
TOTAL COMMITMENTS & FUND BALANCE	656,092	662,231	658,271	658,271

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 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/22	ESTIMATED CURRENT YEAR ENDING 6/30/23	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services:				
Fire:				
Ambulance Service	518,663	771,709	511,362	511,362
Other	64,096	32,245	-	70,725
Ground Emergency Medical Transport (GEMT)	73,915	163,327	75,484	75,484
Total Operating Revenue	656,674	967,281	586,846	657,571
OPERATING EXPENSE				
Salaries & Wages	951,411	945,301	1,064,078	1,064,078
Employee Benefits	461,435	639,662	576,786	589,202
Services & Supplies	518,208	788,555	860,653	860,653
Depreciation/Amortization	127,112	185,915	185,915	185,915
Total Operating Expense	2,058,166	2,559,433	2,687,432	2,699,848
Operating Income or (Loss)	(1,401,492)	(1,592,152)	(2,100,586)	(2,042,277)
NONOPERATING REVENUES				
Interest Earned	1,358	855	855	855
Property Taxes				
Subsidies				
Consolidated Tax				
Total Nonoperating Revenues	1,358	855	855	855
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses				
Net Income before Operating Transfers	(1,400,134)	(1,591,297)	(2,099,731)	(2,041,422)
Transfers (Schedule T)				
In	1,600,000	1,650,000	1,650,000	1,650,000
Out				
Net Operating Transfers	1,600,000	1,650,000	1,650,000	1,650,000
CHANGE IN NET POSITION	199,866	58,703	(449,731)	(391,422)

NORTH LAKE TAHOE FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND AMBULANCE FUND

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/22	ESTIMATED CURRENT YEAR ENDING 6/30/23	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from patients	550,787	771,709	511,362	511,362
Cash received from paramedic students	64,096	32,245		70,725
Cash received from GEMT	73,915	163,327	75,484	75,484
Cash payments for salaries & wages & benefits	(1,601,668)	(1,584,963)	(1,640,864)	(1,653,280)
Cash payments for services & supplies	(524,986)	(788,555)	(860,653)	(860,653)
a. Net cash provided by (or used for) operating activities	(1,437,856)	(1,406,237)	(1,914,671)	(1,856,362)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Cash received from operating transfers:				
General Fund	1,600,000	1,650,000	1,650,000	1,650,000
b. Net cash provided by (or used for) noncapital financing activities	1,600,000	1,650,000	1,650,000	1,650,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets				
Sale of fixed assets				
Federal and state grants				
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest	1,358	855	855	855
d. Net cash provided by (or used in) investing activities	1,358	855	855	855
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	163,502	244,618	(263,816)	(205,507)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	669,960	833,462	1,078,080	1,078,080
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	833,462	1,078,080	814,264	872,573

NORTH LAKE TAHOE FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	TYPE *	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/23	REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/24 INTEREST PAYABLE	PRINCIPAL PAYABLE	(9)+(10) TOTAL
FUND							\$	\$	\$	\$
DEBT SERVICE FUND:										
Medium Term Financing	5	10 years	3,495,000	8/4/20	2/1/31	1.09%	1,744,000	17,271	641,000	658,271
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE			\$ 3,495,000				\$ 1,744,000	\$ 17,271	\$ 641,000	\$ 658,271

SCHEDULE C-1 - INDEBTEDNESS
 NORTH LAKE TAHOE FIRE PROTECTION DISTRICT
 (Local Government)

Transfer Schedule for Fiscal Year 2023-2024

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND				CAPITAL FUND	9	750,000
				DEBT SERVICE FUND	9	658,194
				AMBULANCE FUND	9	1,650,000
SUBTOTAL						
SPECIAL REVENUE FUNDS						
SUBTOTAL			0			3,058,194

NORTH LAKE TAHOE FIRE PROTECTION DISTRICT
 (Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2023-2024

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUND	GENERAL FUND	11	750,000			
SUBTOTAL			750,000			
EXPENDABLE TRUST FUNDS						
SUBTOTAL			-			
DEBT SERVICE	GENERAL FUND	12	658,194			
SUBTOTAL			658,194			

NORTH LAKE TAHOE FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2023-2024

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS AMBULANCE FUND	GENERAL FUND	14	1,650,000			
SUBTOTAL			1,650,000			
INTERNAL SERVICE						
SUBTOTAL						
RESIDUAL EQUITY TRANSFERS						
SUBTOTAL						
TOTAL TRANSFERS						

NORTH LAKE TAHOE FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2023-2024

Local Government: NORTH LAKE TAHOE FIRE PROTECTION DISTRICT
Contact: Jackie Signorelli
E-mail Address: jsignorelli@nltfpd.net
Daytime Telephone: 775.833.8556

Total Number of Existing Contracts: 5

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2023-24	Proposed Expenditure FY 2024-25	Reason or need for contract:
1	Eide Bailly	3/15/23	3/14/24	\$ 54,500	\$ 58,860	Annual Financial Audit
2	Eide Bailly	3/15/23	3/14/24	\$ 12,150	\$ 13,122	Annual Trust Audit
3	Eide Bailly	3/15/23	3/14/24	\$ 10,000	\$ 10,000	FEMA Grant Single Audit
4	Michelle Peltier	2/4/23	6/30/24	\$ 1,500	\$ -	Grant reporting, budget tracking, bookkeeping for FEMA Grant award
5	Dr. Lisa Nelson	7/1/23	7/1/24	\$ 24,000	\$ 24,000	Medical Director
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$ 102,150	\$ 105,982	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS
Budget Year 2023-2024

Local Government: _____
Contact: _____
E-mail Address: _____
Daytime Telephone: _____

Total Number of Privatization Contracts: _____

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2023-24	Proposed Expenditure FY 2024-25	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	NOT APPLICABLE									
2										
3										
4										
5										
6										
7										
8	Total									

Attach additional sheets if necessary.

**NEVADA COUNTY
PUBLISHING COMPANY**

South Lake Tahoe, CA

AFFIDAVIT OF PUBLICATION123

**Proof and Statement of
Publication**

Ad #: 273538

See Proof on Next Page



Customer Account #: 151195

Reference: 8CD06 - PH NLTFPD Fiscal Year Budget 23-24

Legal Account

Andreina Quiroz

866 Oriole Way

County of El Dorado, State of California. The undersigned,
Deona Deselms, being

the principal clerk of the **Nevada County Publishing Co.** declares that the **Nevada County Publishing Co.** now is, and during all times herein named, was a corporation duly organized and existing under the laws of the State of California, and now is, and during all times herein named was the printer of **Tahoe Daily Tribune**, a newspaper of general circulation, as defined by section 6000 of the Government Code of the State of California, printed and published daily (Sundays excepted) in the City of South Lake Tahoe, County of El Dorado, State of California, and that affiant is the principal clerk of said Nevada County Publishing Co.

That the printed advertisement hereto annexed was published in the said Tahoe Daily Tribune, for the full required period of **1** time(s) commencing on **5 May 2023**, and ending on **5 May 2023**, all days inclusive.

I certify, under penalty of perjury, the forgoing is true and correct.

Signed: Deona Deselms

Legals Advertising Clerk

NOTICE OF PUBLIC HEARING
NORTH LAKE TAHOE FIRE PROTECTION DISTRICT
FISCAL YEAR 2023-2024 BUDGET

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 2023-2024 Budget of the North Lake Tahoe Fire Protection District at 12:00 pm on Wednesday, May 17, 2023, in the Board Room at 863 Tanager, Incline Village 89451. 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. A copy of the North Lake Tahoe Fire Protection District Budget is on file and available for public inspection at 866 Oriole Way, Incline Village, Nevada.

Published: May 5, 2023