

**NORTH LAKE TAHOE FIRE PROTECTION DISTRICT**

**2016-2017**

**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 30	Lobbying Expense Estimate	20
Schedule 31	Schedule of Existing Contracts	21
Schedule 32	Schedule of Privatization Contracts	22
Final budget	Proof of Publication	23

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, 2017

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 8,402,444

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 \$ 14,166,009 and  
1 proprietary funds with estimated expenses of \$ 2,114,491

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 \_\_\_\_\_

Dated: \_\_\_\_\_

APPROVED BY THE GOVERNING BOARD

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

-----  
SCHEDULED PUBLIC HEARING:

Date and Time May 18, 2016 @ 12:00 PM

Publication Date May 12, 2016

Place: 863 Tanager, Incline Village, NV 89451

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/15	ESTIMATED CURRENT YEAR ENDING 06/30/16	BUDGET YEAR ENDING 06/30/17
General Government			
Judicial			
Public Safety	61	64	67
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
<b>TOTAL GENERAL GOVERNMENT</b>	<b>61</b>	<b>64</b>	<b>67</b>
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
<b>TOTAL</b>	<b>61</b>	<b>64</b>	<b>67</b>

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)	1,457,210,083	1,485,269,766	1,533,552,456
Net Proceeds of Mines			
<b>TOTAL ASSESSED VALUE</b>			
<b>TAX RATE</b>			
General Fund	0.6291	0.6291	0.6291
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
<b>TOTAL TAX RATE</b>	<b>0.6291</b>	<b>0.6291</b>	<b>0.6291</b>

\* 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 2016-2017

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.3057	1,533,552,456	4,688,070	0.3057	4,688,070	754,491	3,933,578
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines							
VOTER APPROVED:							
C. Voter Approved Overrides	0.3100	1,533,552,456	4,754,013	0.3100	4,754,013	765,104	3,988,909
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. SCCRT Loss (NRS 354.59813)	0.0373	1,533,552,456	572,015	0.0134	572,015	92,059	479,956
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES							
M. SUBTOTAL A, C, L							
N. Debt							
O. TOTAL M AND N	0.6530	1,533,552,456	10,014,098	0.6291	10,014,098	1,611,654	8,402,444

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.**







	(1)	(2)	(3)	(4)
			BUDGET YEAR ENDING 06/30/17	
		ESTIMATED CURRENT		
<b>REVENUES</b>	ACTUAL PRIOR YEAR ENDING 6/30/2015	YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<b>TAXES:</b>				
Property Taxes	8,076,325	7,968,661	8,402,444	8,402,444
Property Tax Refunds		-	-	-
<b>SUBTOTAL</b>	<b>8,076,325</b>	<b>7,968,661</b>	<b>8,402,444</b>	<b>8,402,444</b>
<b>LICENSES &amp; PERMITS</b>				
Gaming Tax, AB 104				
<b>SUBTOTAL</b>				
<b>INTERGOVERNMENTAL:</b>				
<b>STATE SHARED REVENUES:</b>				
Consolidated Tax	3,168,380	3,168,380	3,168,380	3,168,380
<b>OTHER LOCAL GOVERNMENT SHARED:</b>				
AB 104 Taxes	577,429	577,429	577,429	577,429
<b>OTHER:</b>				
Grants and Contracts	98,074	0	0	-
<b>SUBTOTAL</b>				
<b>SUBTOTAL</b>	<b>11,920,208</b>	<b>11,714,470</b>	<b>12,148,253</b>	<b>12,148,253</b>
<b>MISCELLANEOUS:</b>				
Interest	4,458	4,458	5,000	5,000
Other	1,856,555	1,796,815	2,107,538	2,107,538
<b>SUBTOTAL</b>	<b>1,861,013</b>	<b>1,801,273</b>	<b>2,112,538</b>	<b>2,112,538</b>
<b>TOTAL REVENUES</b>	<b>13,781,221</b>	<b>13,515,743</b>	<b>14,260,791</b>	<b>14,260,791</b>
<b>OTHER FINANCING SOURCES</b>				
<b>OPERATING TRANSFERS IN</b>	<b>0</b>	<b>0</b>		
Capital Projects Fund	0	0	0	-
Retiree Medical Fund	0	0	0	-
Severance Fund	0			
<b>SUBTOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>				
Nonspendable	0			
Unassigned	5,086,013	5,092,490	5,582,986	5,582,986
Unreserved				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>5,086,013</b>	<b>5,092,490</b>	<b>5,582,986</b>	<b>5,582,986</b>
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL AVIALABLE RESOURCES</b>	<b>18,867,234</b>	<b>18,608,233</b>	<b>19,843,777</b>	<b>19,843,777</b>
North Lake Tahoe Fire Protection District (Local Government) SCHEDULE B - GENERAL FUND				











<b>EXPENDITURES AND RESERVES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
Type:Medium Term Financing				
Principal	435,000	90,000	95,000	95,000
Interest	29,938	23,355	20,858	20,858
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
<b>Subtotal</b>	<b>464,938</b>	<b>113,355</b>	<b>115,858</b>	<b>115,858</b>
<b>TOTAL RESERVED (MEMO ONLY)</b>				
Type:General Obligation Revenue Bonds				
Principal	302,000	309,000	320,000	320,000
Interest	80,582	73,485	66,223	66,223
Fiscal Agent Charges	0			
Reserves - increase or (decrease)				
Other (Specify)				
<b>Subtotal</b>	<b>382,582</b>	<b>382,485</b>	<b>386,223</b>	<b>386,223</b>
<b>TOTAL RESERVED (MEMO ONLY)</b>				
Type:				
Principal				
Interest		0	0	
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
<b>Subtotal</b>		<b>0</b>	<b>0</b>	
<b>TOTAL RESERVED (MEMO ONLY)</b>				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
<b>Subtotal</b>				
<b>TOTAL RESERVED (MEMO ONLY)</b>				
ENDING FUND BALANCE				
Reserved				
Restricted	643,248	510,892	502,993	502,993
TOTAL ENDING FUND BALANCE	643,248	510,892	502,993	502,993
TOTAL COMMITMENTS & FUND BALANCE	1,490,768	1,006,732	1,005,074	1,005,074

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) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from patients	454,036	431,334	430,421	430,421
Cash received from paramedic students	49,411	61,297	70,725	70,725
Cash payments for salaries & wages & benefits	(1,401,392)	(1,289,029)	(1,341,288)	(1,341,288)
Cash payments for services & supplies	(425,317)	(424,010)	(541,496)	(541,496)
a. Net cash provided by (or used for) operating activities	(1,323,262)	(1,220,408)	(1,381,638)	(1,381,638)
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Cash received from operating transfers	1,179,627	1,300,000	1,300,000	1,300,000
b. Net cash provided by (or used for) noncapital financing activities	1,179,627	1,150,000	1,300,000	1,300,000
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition of capital assets	(42,804)	-	-	-
Sale of fixed assets	-	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	(42,804)	-	-	-
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest	425	476	500	500
d. Net cash provided by (or used in) investing activities	425	476	500	500
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(186,014)	(69,932)	(81,138)	(81,138)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	358,318	172,304	102,372	102,372
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	172,304	102,372	21,234	21,234

North Lake Tahoe Fire Protection District  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

AMBULANCE FUND



Transfer Schedule for Fiscal Year 2016-2017

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
DEBT SERVICE	General Fund	14	494,182			
				Debt Service Fund	10	494,182
				Capital Projects Fund	10	340,073
				Ambulance Fund	10	1,300,000
AMBUALNCE FUND	General Fund	16	1,300,000			
SUBTOTAL			1,794,182			2,134,255

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: 79th Session; February 6, 2017 to June 5, 2017*

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

Entity: North Lake Tahoe Fire Protection District

Budget Year 2016-2017

**SCHEDULE OF EXISTING CONTRACTS**

**Budget Year 2016 - 2017**

**Local Government:** NORTH LAKE TAHOE FIRE PROTECTION DISTRICT

Contact: Sharon L. Cary

**E-mail Address:** [scary@nltpd.net](mailto:scary@nltpd.net)

**Daytime Telephone:** 775 833-8108

Total Number of Existing Contracts:   2  

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2015-16	Proposed Expenditure FY 2016-17	Reason or need for contract:
1						
2	Eide Bailly	7/1/2016	6/30/2017		38,000	Annual Audit as required by NRS. 354.624
3	Milliman	7/1/2016	6/30/2017		10,000	Acturial Study as required by GASB 45
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures				48,000	

Additional Explanations (Reference Line Number and Vendor):



**SCHEDULE OF PRIVATIZATION CONTRACTS**

**Budget Year 2016 - 2017**

**Local Government:** NORTH LAKE TAHOE FIRE PROTECTION DISTRICT

**Contact:** Sharon L. Cary

**E-mail Address:** [scary@nltfpd.net](mailto: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 2015-16	Proposed Expenditure FY 2016-17	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									