# NORTH LAKE TAHOE FIRE PROTECTION DISTRICT
## 2025-2026
## TABLE OF CONTENTS

State of Nevada
Department of Taxation
3850 Arrowhead Dr
Carson City, NV 89706

NORTH LAKE TAHOE FIRE PROTECTION DISTRICT herewith submits the TENTATIVE budget for the fiscal year ending June 30, 2026

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling $ 12,072,490

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 $ 26,230,468 and 1 proprietary funds with estimated expenses of $ 3,495,959.00

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: 5.21.25

Phone: 775.833.8108

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

[signature]
[signature]
Denise Bremer
[signature]
[signature]

SCHEDULED PUBLIC HEARING:
(Must be held from May 19, 2025 to May 31, 2025)

Date and Time: May 21, 2025 @ 12:00:00 PM

Place: 863 Tanager St
Incline Village, NV 89451

Publication Date: May 9, 2025

Page: 1
**Schedule 1**

North Lake Tahoe
Fire Protection
District

866 Oriole Way
Incline Village, NV
89451

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

Ryan Sommers
Fire Chief

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

| | ACTUAL PRIOR YEAR YEAR 06/30/24 | ESTIMATED CURRENT YEAR YEAR 06/30/25 | BUDGET YEAR YEAR 06/30/26 |
|---|---|---|---|
| General Government | | | |
| Judicial | | | |
| Public Safety | 97.41 | 100.40 | 102.50 |
| Public Works | | | |
| Sanitation | | | |
| Health | | | |
| Welfare | | | |
| Culture and Recreation | | | |
| Community Support | | | |
| TOTAL GENERAL GOVERNMENT | 97.41 | 100.40 | 102.50 |
| Utilities | | | |
| Hospitals | | | |
| Transit Systems | | | |
| Airports | | | |
| Other | | | |
| TOTAL | 97.41 | 100.40 | 102.50 |

| | | | |
|---|---|---|---|
| POPULATION (AS OF JULY 1) | 9431 | 9431 | 9431 |
| 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) | 2,446,244,202 | 2,512,164,154 | 2,794,033,740 |
| Net Proceeds of Mines | | | |
| TOTAL ASSESSED VALUE | | | |
| | | | |
| TAX RATE | | | |
| General Fund | 0.6480 | 0.6480 | 0.6748 |
| Special Revenue Funds | | | |
| Capital Projects Funds | | | |
| Debt Service Funds | | | |
| Enterprise Fund | | | |
| Other | | | |
| | | | |
| TOTAL TAX RATE | 0.6480 | 0.6480 | 0.6748 |

*** 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 2025-2026

| | (1)<br>ALLOWED TAX RATE | (2)<br>ASSESSED VALUATION | (3)<br>ALLOWED AD VALOREM REVENUE [(1) X (2)/100] | (4)<br>TAX RATE LEVIED | (5)<br>TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100] | (6)<br>AD VALOREM TAX ABATEMENT [(5) - (7)] | (7)<br>AD VALOREM REVENUE WITH CAP |
|---|---|---|---|---|---|---|---|
| OPERATING RATE:<br>A. PROPERTY TAX Subject to Revenue Limitations | 0.3648 | 2,794,033,740 | 10,192,635 | 0.3648 | 10,192,635 | 6,781,650 | 3,410,985 |
| B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines | | | | | | | |
| VOTER APPROVED:<br>C. Voter Approved Overrides | 0.3100 | 2,794,033,740 | 8,661,505 | 0.3100 | 8,661,505 | - | 8,661,505 |
| LEGISLATIVE OVERRIDES<br>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. SCCRT Loss (NRS 354.59813) | 0.0579 | 2,794,074,266 | 1,617,769 | | | | |
| J. Other: | | | | | | | |
| K. Other: | | | | | | | |
| L. SUBTOTAL LEGISLATIVE OVERRIDES | 0.0579 | 2,794,074,266 | 1,617,769 | | | | |
| M. **SUBTOTAL A, C, L** | **0.7327** | **2,794,033,740** | **20,471,909** | **0.6748** | **18,854,140** | **6,781,650** | **12,072,490** |
| N. Debt | | | | | | | |
| O. **TOTAL M AND N** | **0.7327** | **2,794,033,740** | **20,471,909** | **0.6748** | **18,854,140** | **6,781,650** | **12,072,490** |

Using Washoe County @ 98%
(12,318,867.30 x 98% = 12,072,489.95)

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.**

SCHEDULE A - ESTIMATED REVENUES & OTHER RESOURCES - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS & TAX SUPPORTED PROPRIETARY FUND TYPES

**Budget For Fiscal Year Ending June 30, 2026**

Budget Summary for NORTH LAKE TAHOE FIRE PROTECTION DISTRICT
(Local Government)

| GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS<br>FUND NAME | BEGINNING FUND BALANCES (1) | CONSOLIDATED TAX REVENUE (2) | PROPERTY TAX REQUIRED (3) | TAX RATE (4) | OTHER REVENUE (5) | OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6) | OPERATING TRANSFERS IN (7) | TOTAL (8) |
|---|---|---|---|---|---|---|---|---|
| General | 6,338,128 | 4,709,521 | 12,072,490 | 0.6748 | 8,214,422 | - | 0 | 31,334,561 |
| Capital Projects | 1,681,552 | | | | - | 1,140,000 | 82,000 | 2,903,552 |
| Debt Service | 163,946 | | | | | - | 406,341 | 570,287 |
| | | | | | | | | |
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| | | | | | | | | |
| Subtotal Governmental Fund Types, Expendable Trust Funds | 8,183,626 | 4,709,521 | 12,072,490 | | 8,214,422 | 1,140,000 | 488,341 | 34,808,400 |
| PROPRIETARY FUNDS | | | | | | | | |
| | XXXXXXXXXXX | | | | XXXXXXXXX | XXXXXXXXXXX | XXXXXXXXXXX | XXXXXXXXXXX |
| | XXXXXXXXXXX | | | | XXXXXXXXX | XXXXXXXXXXX | XXXXXXXXXXX | XXXXXXXXXXX |
| | XXXXXXXXXXX | | | | XXXXXXXXX | XXXXXXXXXXX | XXXXXXXXXXX | XXXXXXXXXXX |
| | XXXXXXXXXXX | | | | XXXXXXXXX | XXXXXXXXXXX | XXXXXXXXXXX | XXXXXXXXXXX |
| | XXXXXXXXXXX | | | | XXXXXXXXX | XXXXXXXXXXX | XXXXXXXXXXX | XXXXXXXXXXX |
| Subtotal Proprietary Funds | XXXXXXXXXXX | | | | XXXXXXXXX | XXXXXXXXXXX | XXXXXXXXXXX | XXXXXXXXXXX |
| TOTAL ALL FUNDS | XXXXXXXXXXX | | | | XXXXXXXXX | XXXXXXXXXXX | XXXXXXXXXXX | XXXXXXXXXXX |

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

**Budget For Fiscal Year Ending June 30, 2026**

Budget Summary for NORTH LAKE TAHOE FIRE PROTECTION DISTRICT
(Local Government)

| GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS<br>FUND NAME | * | SALARIES AND WAGES (1) | EMPLOYEE BENEFITS (2) | SERVICES, SUPPLIES AND OTHER CHARGES ** (3) | CAPITAL OUTLAY *** (4) | CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5) | OPERATING TRANSFERS OUT (6) | ENDING FUND BALANCES (7) | TOTAL (8) |
|---|---|---|---|---|---|---|---|---|---|
| General | - | 12,499,417 | 9,083,452 | 2,960,590 | - | 200,000 | 3,105,661 | 3,485,441 | 31,334,561 |
| Capital Projects | C | | | | 1,441,552 | | | 1,462,000 | 2,903,552 |
| Debt Service | D | | | 245,456 | | | | 324,831 | 570,287 |
| TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS | | 12,499,417 | 9,083,452 | 3,206,047 | 1,441,552 | 200,000 | 3,105,661 | 5,272,272 | 34,808,401 |

* FUND TYPES:
R - Special Revenue
C - Capital Projects
D - Debt Service
T - Expendable Trust

** Include Debt Service Requirements in this column

***** Capital Outlay must agree with CIP.**

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

**Budget For Fiscal Year Ending June 30, 2026**

Budget Summary for NORTH LAKE TAHOE FIRE PROTECTION DISTRICT
(Local Government)

| FUND NAME | * | OPERATING REVENUES (1) | OPERATING EXPENSES (2) ** | NONOPERATING REVENUES (3) | NONOPERATING EXPENSES (4) | OPERATING TRANSFERS IN (5) | OPERATING TRANSFERS OUT(6) | NET INCOME (7) |
|---|---|---|---|---|---|---|---|---|
| Ambulance Fund | E | 824,639 | (3,495,959) | 54,000 | | 2,617,320 | | 0 |
| | | | | | | | | |
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| | | | | | | | | |
| TOTAL | | 824,639 | (3,495,959) | 54,000 | - | 2,617,320 | - | 0 |

* FUND TYPES: E - Enterprise
I - Internal Service
N - Nonexpendable Trust

** Include Depreciation

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/24 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/25 | (3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| TAXES: | | | | |
| Property Taxes | 11,735,560 | 11,554,609 | 12,072,490 | 12,072,490 |
| Property Tax Refunds | | | | |
| | | | | |
| SUBTOTAL | 11,735,560 | 11,554,609 | 12,072,490 | 12,072,490 |
| | | | | |
| INTERGOVERNMENTAL: | | | | |
| STATE SHARED REVENUES: | | | | |
| Consolidated Tax | 4,633,314 | 4,538,916 | 4,709,521 | 4,709,521 |
| OTHER LOCAL GOVERNMENT SHARED: | | | | |
| AB 104 Taxes | 763,433 | 687,090 | 687,090 | 687,090 |
| | | | | |
| OTHER: | | | | |
| Grants and Contracts | 2,678,867 | 840,397 | 684,742 | 684,742 |
| | | | | |
| | | | | |
| SUBTOTAL | 19,811,174 | 17,621,012 | 18,153,843 | 18,153,843 |
| | | | | |
| MISCELLANEOUS: | | | | |
| Interest | 387,655 | 282,287 | 162,280 | 162,280 |
| Other | 4,499,231 | 4,995,939 | 3,987,466 | 6,680,310 |
| | | | | |
| SUBTOTAL | 4,886,886 | 5,278,226 | 4,149,746 | 6,842,590 |
| | | | | |
| | | | | |
| SUBTOTAL REVENUE ALL SOURCES | 24,698,060 | 22,899,238 | 22,303,589 | 24,996,433 |
| | | | | |
| OTHER FINANCING SOURCES | | | | |
| Transfers In (Schedule T) | - | | | |
| | | | | |
| | | | | |
| Proceeds of Long-term Debt | | | 1,139,166 | - |
| Other | | | | |
| Leases | | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| SUBTOTAL OTHER FINANCING SOURCES | - | - | 1,139,166 | - |
| | | | | |
| BEGINNING FUND BALANCE | 9,944,641 | 9,518,907 | 5,718,668 | 6,338,128 |
| | | | | |
| Prior Period Adjustments | | | | |
| Residual Equity Transfers | | | | |
| | | | | |
| TOTAL BEGINNING FUND BALANCE | 9,944,641 | 9,518,907 | 5,718,668 | 6,338,128 |
| | | | | |
| TOTAL AVAILABLE RESOURCES | 34,642,701 | 32,418,145 | 29,161,423 | 31,334,561 |

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

| EXPENDITURES BY FUNCTION AND ACTIVITY | (1) ACTUAL PRIOR YEAR ENDING 6/30/24 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/25 | (3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| FIRE: | | | | |
| Salaries & Wages | 11,051,591 | 11,886,712 | 12,661,931 | 12,499,417 |
| Employee Benefits | 7,504,509 | 8,164,616 | 9,168,102 | 9,083,452 |
| Services & Supplies | 3,967,947 | 2,768,559 | 3,080,526 | 2,960,590 |
| Interest Expense | | | | |
| Taxpayer Refunds + Interest | 95,919 | - | - | - |
| Capital Outlay (GASB 96) | - | - | - | - |
| Capital Lease + Interest | 45,596 | - | - | |
| SUB-TOTAL | 22,665,562 | 22,819,887 | 24,910,559 | 24,543,459 |
| FUNCTION SUBTOTAL | 22,665,562 | 22,819,887 | 24,910,559 | 24,543,459 |

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

FUNCTION PUBLIC SAFETY

| EXPENDITURES BY FUNCTION AND ACTIVITY | | (1) ACTUAL PRIOR YEAR ENDING 6/30/24 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/25 | (3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|---|
| PAGE | FUNCTION SUMMARY | | | | |
| | General Government | | | | |
| | Judicial | | | | |
| 8 | Public Safety | 22,665,562 | 22,819,887 | 24,910,559 | 24,543,459 |
| | Public Works | | | | |
| | Sanitation | | | | |
| | Health | | | | |
| | Welfare | | | | |
| | Culture and Recreation | | | | |
| | Community Support | | | | |
| | Debt Service | | | | |
| | Intergovernmental Expenditures | | | | |
| TOTAL EXPENDITURES - ALL FUNCTIONS | | 22,665,562 | 22,819,887 | 24,910,559 | 24,543,459 |
| OTHER USES: | | | | | |
| CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions) | | - | - | 200,000 | 200,000 |
| Transfers Out (Schedule T) | | | | | |
| 17 | CAPITAL FUND | 150,000 | 994,583 | 1,222,000 | 82,000 |
| 17 | DEBT SERVICE FUND | 658,232 | 327,478 | 164,262 | 406,341 |
| 17 | AMBULANCE FUND | 1,650,000 | 1,938,068 | 2,651,720 | 2,617,320 |
| TOTAL EXPENDITURES AND OTHER USES | | 25,123,794 | 26,080,016 | 29,148,541 | 27,849,121 |
| ENDING FUND BALANCE: | | 9,518,907 | 6,338,129 | 12,882 | 3,485,441 |
| TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE | | 34,642,701 | 32,418,145 | 29,161,423 | 31,334,561 |

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

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/24 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/25 | (3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| | | | | |
| CAPITAL PROJECTS | | | | |
| | | | | |
| MISCELLANEOUS | | | | |
| Interest | | | | |
| Proceeds from sale of Fixed Assets | 26,550 | - | - | - |
| Grant Proceeds | 263,262 | - | - | |
| Crew Carrier fees | 40,000 | - | - | - |
| | - | | | |
| Subtotal | 329,812 | - | - | - |
| | | | | |
| OTHER FINANCING SOURCES (specify) | | | | |
| Transfers In (Schedule T) | | | | |
| GENERAL FUND | 150,000 | 994,583 | 1,222,000 | 82,000 |
| Proceeds from Medium Term Financing | | | | 1,140,000 |
| | | | | |
| BEGINNING FUND BALANCE | 807,855 | 870,564 | 1,681,552 | 1,681,552 |
| | | | | |
| Prior Period Adjustments | | | | |
| Residual Equity Transfers | | | | |
| | | | | |
| TOTAL BEGINNING FUND BALANCE | 807,855 | 870,564 | 1,681,552 | 1,681,552 |
| | | | | |
| TOTAL AVAILABLE RESOURCES | 1,287,667 | 1,865,147 | 2,903,552 | 2,903,552 |

NORTH LAKE TAHOE FIRE PROTECTION DISTRICT
(Local Government)

FUND CAPITAL FUND

| EXPENDITURES | (1) ACTUAL PRIOR YEAR ENDING 6/30/24 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/25 | (3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED | (4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED |
|---|---|---|---|---|
| PUBLIC SAFETY | | | | |
| FIRE | | | | |
| Capital Outlay | 417,103 | 183,595 | 1,441,552 | 1,441,552 |
| Subtotal | 417,103 | 183,595 | 1,441,552 | 1,441,552 |
| OTHER USES | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Transfers Out (Schedule T) | | | | |
| ENDING FUND BALANCE | 870,564 | 1,681,552 | 1,462,000 | 1,462,000 |
| TOTAL COMMITMENTS & FUND BALANCE | 1,287,667 | 1,865,147 | 2,903,552 | 2,903,552 |

NORTH LAKE TAHOE FIRE PROTECTION DISTRICT
(Local Government)

FUND CAPITAL FUND

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/24 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/25 | (3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED | (4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED |
|---|---|---|---|---|
| Subtotal | - | - | - | - |
| OTHER FINANCING SOURCES (Specify): | | | | |
| Transfers In (Schedule T) | | | | |
| GENERAL FUND | 658,232 | 327,478 | 164,262 | 406,341 |
| BEGINNING FUND BALANCE | 77 | 77 | 163,946 | 163,946 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 77 | 77 | 163,946 | 163,946 |
| TOTAL AVAILABLE RESOURCES | 658,309 | 327,555 | 328,208 | 570,287 |

NORTH LAKE TAHOE FIRE PROTECTION DISTRICT
(Local Government)
SCHEDULE C - DEBT SERVICE FUND

THE ABOVE DEBT IS REPAID BY OPERATING RESOURCES

| EXPENDITURES AND RESERVES | (1) ACTUAL PRIOR YEAR ENDING 6/30/24 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/25 | (3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED | (4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED |
|---|---|---|---|---|
| Type: Medium Term Financing | | | | |
| Principal | 641,000 | 152,000 | 154,000 | 211,000 |
| Interest | 17,232 | 11,609 | 9,946 | 34,456 |
| Fiscal Agent Charges | | | | |
| Reserves - increase or (decrease) | | | | |
| Other (Specify) | | | | |
| **Subtotal** | 658,232 | 163,609 | 163,946 | 245,456 |
| **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 | 163,946 | 164,262 | 324,831 |
| TOTAL COMMITMENTS & FUND BALANCE | 658,309 | 327,555 | 328,208 | 570,287 |

NORTH LAKE TAHOE FIRE PROTECTION DISTRICT
(Local Government)
SCHEDULE C - DEBT SERVICE FUND

THE ABOVE DEBT IS REPAID BY OPERATING RESOURCES

| PROPRIETARY FUND | (1) ACTUAL PRIOR YEAR ENDING 6/30/24 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/25 | (3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| OPERATING REVENUE | | | | |
| Charges for Services: | | | | |
| Fire: | | | | |
| Ambulance Service | 724,326 | 710,411 | 739,639 | 739,639 |
| Other | 44,027 | 70,725 | 45,000 | 45,000 |
| Grant Revenue | 139,679 | - | - | |
| Ground Emergency Medical Transport (GEMT) | 81,296 | 302,322 | 40,000 | 40,000 |
| | | | | |
| Gain on Sale of Assets | 18,127 | - | - | |
| | | | | |
| Total Operating Revenue | 1,007,455 | 1,083,458 | 824,639 | 824,639 |
| OPERATING EXPENSE | | | | |
| | | | | |
| Salaries & Wages | 1,126,424 | 1,221,461 | 1,206,556 | 1,105,898 |
| Employee Benefits | 946,183 | 931,057 | 1,309,486 | 1,309,486 |
| Services & Supplies | 682,842 | 770,854 | 828,402 | 894,660 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Depreciation/Amortization | 124,940 | 185,915 | 185,915 | 185,915 |
| Total Operating Expense | 2,880,389 | 3,109,287 | 3,530,359 | 3,495,959 |
| Operating Income or (Loss) | (1,872,934) | (2,025,829) | (2,705,720) | (2,671,320) |
| NONOPERATING REVENUES | | | | |
| Interest Earned | 8,495 | 31,191 | 54,000 | 54,000 |
| Property Taxes | | | | |
| Subsidies | | | | |
| Consolidated Tax | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Nonoperating Revenues | 8,495 | 31,191 | 54,000 | 54,000 |
| NONOPERATING EXPENSES | | | | |
| Interest Expense | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Nonoperating Expenses | | | | |
| Net Income before Operating Transfers | (1,864,439) | (1,994,638) | (2,651,720) | (2,617,320) |
| Transfers (Schedule T) | | | | |
| In | 1,650,000 | 1,938,068 | 2,651,720 | 2,617,320 |
| Out | | | | |
| Net Operating Transfers | 1,650,000 | 1,938,068 | 2,651,720 | 2,617,320 |
| CHANGE IN NET POSITION | (214,439) | (56,570) | (0) | 0 |

NORTH LAKE TAHOE FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND____AMBULANCE FUND______________________________

| PROPRIETARY FUND | (1) ACTUAL PRIOR YEAR ENDING 6/30/24 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/25 | (3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Cash received from patients | 667,269 | 710,411 | 739,639 | 739,639 |
| Cash received from paramedic students | 44,027 | 70,725 | 45,000 | 45,000 |
| Cash received from GEMT | 81,296 | 302,322 | 40,000 | 40,000 |
| Cash payments for salaries & wages & benefits | (1,823,416) | (1,946,976) | (2,153,751) | (2,115,384) |
| Cash payments for services & supplies | (707,155) | (770,854) | (828,402) | (894,660) |
| | | | | |
| | | | | |
| a. Net cash provided by (or used for) operating activities | (1,737,979) | (1,634,372) | (2,157,514) | (2,185,405) |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| | | | | |
| Cash received from operating transfers: | | | | |
| General Fund | 1,650,000 | 1,938,068 | 2,651,720 | 2,617,320 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| b. Net cash provided by (or used for) noncapital financing activities | 1,650,000 | 1,938,068 | 2,651,720 | 2,617,320 |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| | | | | |
| Acquisition of capital assets | (649,396) | - | - | - |
| Sale of fixed assets | 40,000 | - | - | - |
| Federal and state grants | 139,679 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| c. Net cash provided by (or used for) capital and related financing activities | (469,717) | - | - | - |
| D. CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| | | | | |
| Interest | 8,495 | 31,191 | 54,000 | 54,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| d. Net cash provided by (or used in) investing activities | 8,495 | 31,191 | 54,000 | 54,000 |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | (549,201) | 334,887 | 548,206 | 485,915 |
| CASH AND CASH EQUIVALENTS AT JULY 1, 20xx | 960,253 | 411,052 | 694,477 | 745,939 |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx | 411,052 | 745,939 | 1,242,683 | 1,231,854 |

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) NAME OF BOND OR LOAN List and Subtotal By Fund | (2) TYPE * | (3) TERM | (4) ORIGINAL AMOUNT OF ISSUE | (5) ISSUE DATE | (6) FINAL PAYMENT DATE | (7) INTEREST RATE | (8) BEGINNING OUTSTANDING BALANCE 7/1/25 | (9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/26 INTEREST PAYABLE | (10) PRINCIPAL PAYABLE | (11) (9)+(10) TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|
| FUND | | | | | | | $ | $ | $ | $ |
| DEBT SERVICE FUND: Medium Term Financing | 5 | 10 years | 3,495,000 | 8/4/20 | 2/1/31 | 1.09% | 951,000 | 9,946 | 154,000 | 163,946 |
| Medium Term Financing Proposed | 5 | 10 years | 1,140,000 | Est 1/1/26 | Est 12/31/35 | 4.30% | $0.00 | 24,510 | 57,000 | 81,510 |
| | | | | | | | $ | $ | $ | $ |
| | | | | | | | $ | $ | $ | $ |
| | | | | | | | $ | $ | $ | $ |
| | | | | | | | $ | $ | $ | $ |
| | | | | | | | $ | $ | $ | $ |
| | | | | | | | $ | $ | $ | $ |
| | | | | | | | $ | $ | $ | $ |
| | | | | | | | $ | $ | $ | $ |
| | | | | | | | $ | $ | $ | $ |
| | | | | | | | $ | $ | $ | $ |
| | | | | | | | $ | $ | $ | $ |
| | | | | | | | $ | $ | $ | $ |
| TOTAL ALL DEBT SERVICE | | | $ 4,635,000 | | | | $ 951,000 | $ 34,456 | $ 211,000 | $ 245,456 |

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

**Transfer Schedule for Fiscal Year 2025-2026**

| | TRANSFERS IN | | | | TRANSFERS OUT | | |
|---|---|---|---|---|---|---|---|
| FUND TYPE | FROM FUND | PAGE | AMOUNT | | TO FUND | PAGE | AMOUNT |
| GENERAL FUND | | | | | | | |
| | | | | | CAPITAL FUND | 9 | 82,000 |
| | | | | | DEBT SERVICE FUND | 9 | 406,341 |
| | | | | | AMBULANCE FUND | 9 | 2,617,320 |
| SUBTOTAL | | | | | | | |
| CAPITAL PROJECTS FUND | GENERAL FUND | 10 | 82,000 | | | | |
| DEBT SERVICE | GENERAL FUND | 12 | 406,341 | | | | |
| AMBULANCE FUND | GENERAL FUND | 14 | 2,617,320 | | | | |
| SUBTOTAL | | | 3,105,661 | | | | 3,105,661 |

NORTH LAKE TAHOE FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

**SCHEDULE OF EXISTING CONTRACTS**

**Budget Year 2025-2026**

**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: _____4________

| Line | Vendor | Effective Date of Contract | Termination Date of Contract | Proposed Expenditure FY 2024-25 | Proposed Expenditure FY 2025-26 | Reason or need for contract: |
|---|---|---|---|---|---|---|
| 1 | Dr. Lisa Nelson | 7/1/24 | n/a | $ 24,000 | $ 24,000 | Medical Director |
| 2 | Devin Hiemstra | 5/1/23 | n/a | $ 30,000 | $ 30,000 | AHA CPR Coordinator & Instructor |
| 3 | Navigating the Wild | 9/1/24 | n/a | $ 12,832 | $ 14,400 | Leadership Facilitating & Executive Coaching |
| 4 | Creative Consultants | 8/15/25 | 8/15/26 | $ 5,000 | $ 5,000 | GEMT Audit reporting submission |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | Total Proposed Expenditures | | | **$ 71,832** | **$ 73,400** | |

Additional Explanations (Reference Line Number and Vendor):

**SCHEDULE OF PRIVATIZATION CONTRACTS**

**Budget Year 2025-2026**

**Local Government:** North Lake Tahoe Fire Protection District

**Contact:** Jackie Signorelli

**E-mail Address:** jsignorelli@nltfpd.net

**Daytime Telephone:** 775.833.8108

Total Number of Privatization Contracts: 1

| Line | Vendor | Effective Date of Contract | Termination Date of Contract | Duration (Months/ Years) | Proposed Expenditure FY 2024-25 | Proposed Expenditure FY 2025-26 | 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 | Nevada HR Team | 8/30/23 | Open | Intermittent | $17,400 | $42,000 | HR Manager | 0.30 | $41.30 | Provide assistance as needed |
| 2 | | | | | | | | | | |
| 3 | | | | | | | | | | |
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| | Total | | | | $17,400 | $42,000 | | 0.30 | | |

Attach additional sheets if necessary.