



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, 2022

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 10,388,751

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 \$ 26,004,326 and
1 proprietary funds with estimated expenses of \$ 2,723,823

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 Cary

Dated 5/19/2021

APPROVED BY THE GOVERNING BOARD

James Costello
[Signature]

Dennis Brannan
[Signature]

Craig McKay - NAY
[Signature]

SCHEDULED PUBLIC HEARING:

Publication Date May 7, 2021

Date and Time May 19, 2021 @ 12:00 PM

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
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, 2022

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 10,388,751

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 \$ 26,004,328 and
1 proprietary funds with estimated expenses of \$ 2,723,823

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

APPROVED BY THE GOVERNING BOARD

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: _____

SCHEDULED PUBLIC HEARING:

Date and Time May 19, 2021 @ 12:00 PM

Publication Date May 7, 2021

Place: 863 Tanager, Incline Village, NV 89451

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/2020	ESTIMATED CURRENT YEAR ENDING 06/30/2021	BUDGET YEAR ENDING 06/30/2022
General Government			
Judicial			
Public Safety	66	74	85
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	66	74	85
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	66	74	85

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)	1,717,929,324	1,818,600,587	1,902,692,124
Net Proceeds of Mines			
TOTAL ASSESSED VALUE			
TAX RATE			
General Fund	0.6291	0.6480	0.6480
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.6291	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

	(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	0.3515	1,902,692,124	6,667,963	0.3380	6,431,099	1,940,694	4,490,405
B. PROPERTY TAX Outside Revenue Limitations Net Proceeds of Mines							
VOTER APPROVED:							
C. Voter Approved Overrides	0.3100	1,902,692,124	5,898,346	0.3100	5,898,346	-	5,898,346
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)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES							
M. SUBTOTAL A, C, L							
N. Debt							
O. TOTAL M AND N	0.6615	1,902,692,124	12,586,309	0.6480	12,329,445	1,940,694	10,388,751

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 06/30/22	
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Property Taxes	9,427,768	10,179,397	10,388,751	10,388,751
Property Tax Refunds		-	-	-
SUBTOTAL	9,427,768	10,179,397	10,388,751	10,388,751
LICENSES & PERMITS				
Gaming Tax, AB 104				
SUBTOTAL				
INTERGOVERNMENTAL:				
STATE SHARED REVENUES:				
Consolidated Tax	3,999,581	2,763,062	2,786,062	2,786,062
OTHER LOCAL GOVERNMENT SHARED:				
AB 104 Taxes	676,097	393,293	393,293	393,293
OTHER:				
Grants and Contracts	745,813	-	-	-
SUBTOTAL	14,849,259	13,335,752	13,568,106	13,568,106
MISCELLANEOUS:				
Interest	154,029	62,450	74,750	74,750
Other	1,869,001	4,513,227	5,516,878	5,516,878
SUBTOTAL	2,023,030	4,575,677	5,591,628	5,591,628
TOTAL REVENUES	16,872,289	17,911,429	19,159,734	19,159,734
OTHER FINANCING SOURCES				
OPERATING TRANSFERS IN				
Capital Projects Fund	-	-	-	-
Retiree Medical Fund	-	-	-	-
Severance Fund	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES				
BEGINNING FUND BALANCE				
Nonspendable	0			
Unassigned	10,855,844	11,482,099	12,142,142	12,142,142
Unreserved				
TOTAL BEGINNING FUND BALANCE	10,855,844	11,482,099	12,142,142	12,142,142
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVIALABLE RESOURCES	27,728,133	29,393,528	31,301,876	31,301,876

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

0

EXPENDITURES AND RESERVES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
Type: Medium Term Financing				
Principal	100,000	430,000		
Interest	12,960	2,032		
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal	112,960	432,032		
TOTAL RESERVED (MEMO ONLY)				
Type: General Obligation Revenue Bonds				
Principal	345,000	1,486,000		0
Interest	43,029	6,111		
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal	388,029	1,492,111		
TOTAL RESERVED (MEMO ONLY)				
Type: Medium Term Financing				
Principal		488,000	625,000	625,000
Interest		18,730	31,082	31,082
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify) Possible debt service payment				
Subtotal		506,730	656,082	656,082
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal		1,570,857		
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
ENDING FUND BALANCE				
Reserved				
Restricted	505,522	198,792	0	0
TOTAL ENDING FUND BALANCE	0	198,792	0	0
TOTAL COMMITMENTS & FUND BALANCE	1,006,511	4,200,522	656,082	656,082

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 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services:				
Fire:				
Ambulance Service	506,465	443,104	519,839	519,839
Other	83,760	3,164	70,725	70,725
Ground Emergency Medical Transport (GEMT)	65,994	85,994	75,484	75,484
Total Operating Revenue	656,219	532,262	666,048	666,048
OPERATING EXPENSE				
Salaries & Wages	961,526	912,193	1,066,768	1,066,768
Employee Benefits	670,398	548,356	669,872	669,872
Services & Supplies	517,972	648,797	801,268	801,268
Depreciation/Amortization	198,591	198,592	185,915	185,915
Total Operating Expense	2,348,487	2,307,938	2,723,823	2,723,823
Operating Income or (Loss)	(1,692,268)	(1,775,676)	(2,057,775)	(2,057,775)
NONOPERATING REVENUES				
Interest Earned	2,050	550	407	407
Property Taxes				
Federal and state grants	-	-	-	-
Other sale of fixed assets	25,000	-		
Insurance recovery				
Total Nonoperating Revenues	27,050	550	407	407
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses				
Net Income before Operating Transfers	(1,665,218)	(1,775,126)	(2,057,368)	(2,057,368)
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	(65,218)	(175,126)	(457,368)	(457,368)

North Lake Tahoe Fire Protection District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

AMBULANCE FUND

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from patients	516,321	416,321	424,647	424,647
Cash received from paramedic students	83,760	3,488	45,212	45,212
Cash received from GEMT	65,994	85,994	75,484	75,484
Cash payments for salaries & wages & benefits	(1,480,520)	(1,628,572)	(1,644,858)	(1,644,858)
Cash payments for services & supplies	(534,487)	(581,211)	(610,272)	(610,272)
a. Net cash provided by (or used for) operating activities	(1,348,932)	(1,703,980)	(1,709,787)	(1,709,787)
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	-	-	-	-
Sale of fixed assets	25,000	-	-	-
Federal and state grants	-	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	25,000	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest	2,050	550	407	407
d. Net cash provided by (or used in) investing activities	2,050	550	407	407
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	278,118	(103,430)	(109,380)	(109,380)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	270,028	548,146	444,716	444,716
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	548,146	444,716	335,336	335,336

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) TERM	(3) ORIGINAL AMOUNT OF ISSUE	(4) ISSUE DATE	(5) FINAL PAYMENT DATE	(6) INTEREST RATE	(7) BEGINNING OUTSTANDING BALANCE 7/1/2021	(8) INTEREST PAYABLE	(9) PRINCIPAL PAYABLE	(10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/22	(11) TOTAL (9)+(10)
FUND							\$	\$	\$	\$
Debt Service Fund							\$	\$	\$	\$
Medium Term Financing	10 years	3,495,000	8/4/2020	2/1/2031	1.0900%	3,007,000	31,082	625,000		656,082
TOTAL ALL DEBT SERVICE		3,495,000				3,007,000	31,082	625,000		656,082

SCHEDULE C-1 - INDEBTEDNESS

North Lake Tahoe Fire Protection District June 30, 2022
(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	\$ <u>24,000</u>
7. Entertainment	\$ _____
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	\$ _____
Total	\$ <u><u>24,000</u></u>

Entity: North Lake Tahoe Fire Protection District

Budget Year 2021-2022

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2021-2022

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 2020-2021	Proposed Expenditure FY 2021-2022	Reason or need for contract:
1	Eide Bailly	3/17/2021	3/16/2022	\$46,000	\$47,000	Annual audit
2	Eide Bailly	3/17/2021	3/16/2022	\$10,000	\$10,500	Annual Post Employment Trust audit
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$56,000	\$57,500	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2021- 2022

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 2021- 2022	Proposed Expenditure FY 2021- 2022	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

Your News. Your Tahoe. • tahoedailytribune.com

580 Mallory Way, Carson City, NV 89701
P.O. Box 1888 Carson City, NV 89702
(775) 881-1201 FAX: (775) 887-2408

Customer Account #: 8379419

Legal Account

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

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

Notice of Public Hearing Email

PO#:

Ad #: 0000684080-01

of which a copy is hereto attached, was published
in said newspaper for the full required period of
1 time(s) commencing on **05/07/2021**,
and ending on **05/07/2021**, all days inclusive.

Signed: Bailee Liston

Date: 05/13/2021 State of Nevada, Carson City

This is an Original Electronic Affidavit.

Price: \$ 102.64

Proof and Statement of Publication

Ad #: 0000684080-01

NOTICE OF PUBLIC HEARING NORTH LAKE TAHOE FIRE PROTECTION DISTRICT FISCAL YEAR 2021-2022 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 2021-2022 Budget of the North Lake Tahoe Fire Protection District at 12:00 pm on Wednesday, May 19, 2021 in the Board Room at 863 Tanager, Incline Village 89451. In accordance with the Transition to Local Authority effective May 1, 2021, the meeting will be 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. 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 7, 2021

Ad #0000684080