

# TAHOE DOUGLAS FIRE PROTECTION DISTRICT

Scott Baker, Fire Chief  
Jim Antti, Assistant Chief  
Eric Guevin, Fire Marshal



Ann Grant, Chair  
Kevin Kjer, Vice Chair  
Greg Felton, Trustee  
Bill Kirschner, Trustee  
Larry Schussel, Trustee

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

Tahoe Douglas Fire Protection District \_\_\_\_\_ herewith submits the FINAL budget for the  
fiscal year ending 06/30/19

This budget contains 5 funds, including Debt Service, requiring property tax revenues totaling \$ 6,010,670

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 7 governmental fund types with estimated expenditures of \$ 13,156,876 and  
1 proprietary funds with estimated expenses of \$ 2,547,780

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 Gregory Scott Baker  
(Print Name)  
Fire Chief  
(Title)

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

Signed 

Dated: 5/23/18

## APPROVED BY THE GOVERNING BOARD

## SCHEDULED PUBLIC HEARING:

Date and Time 5/23/18 2:30 PM

Publication Date 5/9/2018

Place: 193 Elks Point Rd, Zephyr Cove, NV 89448

**TAHOE-DOUGLAS FIRE PROTECTION DISTRICT  
FINAL BUDGET  
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Fiscal Year Ending June 30, 2019

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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	BUDGET YEAR ENDING 06/30/19
General Government	9	7	9
Judicial			
Public Safety	50	52	49
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
<b>TOTAL GENERAL GOVERNMENT</b>	<b>59</b>	<b>59</b>	<b>58</b>
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
<b>TOTAL</b>			
<b>POPULATION (AS OF JULY 1)</b>	<b>4,559</b>	<b>4,559</b>	<b>4,559</b>
<b>SOURCE OF POPULATION ESTIMATE*</b>	<b>2010 CENSUS</b>	<b>2010 CENSUS</b>	<b>2010 CENSUS</b>
Assessed Valuation (Secured and Unsecured Only)	1,145,617,964	1,156,603,660	1,165,899,229
Net Proceeds of Mines			
<b>TOTAL ASSESSED VALUE</b>	<b>1,145,617,964</b>	<b>1,156,603,660</b>	<b>1,165,899,229</b>
<b>TAX RATE</b>			
General Fund	0.3581	0.3581	0.3581
Special Revenue Funds	0.0100	0.0100	0.0100
Capital Projects Funds	0.0200	0.0200	0.0200
Enterprise Fund	0.2000	0.2000	0.2000
Fire Safe Community Fund	0.0500	0.0500	0.0500
<b>TOTAL TAX RATE</b>	<b>0.6381</b>	<b>0.6381</b>	<b>0.6381</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.**

TAHOE-DOUGLAS FIRE PROTECTION DISTRICT  
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

**PROPERTY TAX RATE AND REVENUE RECONCILIATION**

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.8110	1,165,899,229	9,455,443	0.4981	5,807,344	1,115,423	4,691,921
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines							
VOTER APPROVED:							
C. Voter Approved Overrides	0.1400	1,165,899,229	1,632,259	0.1400	1,632,259	313,510	1,318,749
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. SCCRT Loss (NRS 354.59813)	0.3599	1,165,899,229	4,195,966	0.0000	0.0000	0.0000	0.0000
J. Other:	-						
K. Other:	-						
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.3599	1,165,899,229	4,195,966	0.0000	0.0000	0.0000	0.0000
M. SUBTOTAL A, C, L	<b>1.3109</b>	<b>1,165,899,229</b>	<b>15,283,668</b>	<b>0.6381</b>	<b>7,439,603</b>	<b>1,428,933</b>	<b>6,010,670</b>
N. Debt							
O. TOTAL M AND N	<b>1.3109</b>	<b>1,165,899,229</b>	<b>15,283,668</b>	<b>0.6381</b>	<b>7,439,603</b>	<b>1,428,933</b>	<b>6,010,670</b>

TAHOE-DOUGLAS FIRE PROTECTION DISTRICT  
(Local Government)  
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.**

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

Budget For Fiscal Year Ending June 30, 2019

Budget Summary for TAHOE-DOUGLAS FIRE PROTECTION DISTRICT  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS 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	2,725,501	4,578,953	3,292,588	0.3581	376,750			10,973,792
Capital Projects/Special Revenue	209,696		183,892	0.0200	5,010			398,598
Sick Leave/ Special Revenue	291,689		91,946	0.0100	10			383,645
Special Services	153,759				31,000		100,000	284,759
Health Insurance	940,657				300		2,069,629	3,010,586
Fire Safe Community Fund	741,892		603,323	0.0500	989,277			2,334,492
Fire Flow Initiative Fund	484,195				75,000			559,195
<b>DEBT SERVICE</b>								
Subtotal Governmental Fund Types, Expendable Trust Funds	5,547,389	4,578,953	4,171,749	0.4381	1,477,347		2,169,629	17,945,067
<b>PROPRIETARY FUNDS</b>								
Ambulance Fund	XXXXXXXXXXXX		1,838,921	0.2000	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXXXX		1,838,921	0.2000	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>TOTAL ALL FUNDS</b>	XXXXXXXXXXXX		6,010,670	0.6381	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2019 Budget Summary for TAHOE-DOUGLAS FIRE PROTECTION DISTRICT  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS  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		4,678,315	1,994,858	1,418,300	125,000	150,000	1,644,513	962,806	10,973,792
Capital Projects/Special Revenue					105,000			293,598	398,598
Sick Leave/ Special Revenue		235,870						147,775	383,645
Special Services		80,000		95,200	50,000			59,559	284,759
Health Insurance			2,069,629	30,000				910,957	3,010,586
Fire Safe Community Fund		1,150,651	322,403	290,150	360,000		160,492	50,796	2,334,492
Fire Flow Initiative Fund				26,500	125,000			407,695	559,195
<b>TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS</b>		<b>6,144,836</b>	<b>4,386,890</b>	<b>1,860,150</b>	<b>765,000</b>	<b>150,000</b>	<b>1,805,005</b>	<b>2,833,186</b>	<b>17,945,067</b>

\* 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, 2019      Budget Summary for TAHOE-DOUGLAS FIRE PROTECTION DISTRICT  
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT(6)	
Ambulance Enterprise Fund		1,000,000	2,547,780	1,863,971		150,000	514,624	(48,433)
<b>TOTAL</b>		1,000,000	2,547,780	1,863,971		150,000	514,624	(48,433)

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

\*\* Include Depreciation



REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Ad Valorem Taxes	3,122,078	3,200,772	3,292,588	3,292,588
Intergovernmental				
Consolidated Tax	4,318,596	4,343,653	4,578,953	4,578,953
Fed In Lieu Tax				
Plan Check Fee	32,959	50,000	25,000	25,000
Subtotal	7,473,633	7,594,425	7,896,541	7,896,541
Other	24,412			
Miscellaneous (Strike Team)	322,955		350,000	350,000
Interest	1,724	2,000	1,750	1,750
Other (2014 Safer Grant)	665,135	290,595	-	-
Sale of Assets				
Subtotal	1,014,226	292,595	351,750	351,750
Net appreciation in fair value of investments				
Subtotal	8,487,859	7,887,020	8,248,291	8,248,291
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE				
Reserved	124,000	124,000	124,000	124,000
Unreserved	3,959,001	4,314,850	2,601,501	2,601,501
TOTAL BEGINNING FUND BALANCE	4,083,001	4,438,850	2,725,501	2,725,501
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	12,570,860	12,325,870	10,973,792	10,973,792

TAHOE-DOUGLAS FIRE PROTECTION DISTRICT  
(Local Government)

GENERAL FUND



<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Ad Valorem Taxes	174,366	178,764	183,892	183,892
Interest income	11	25	10	10
Sale of Assets			5,000	5,000
Other Income				
Net Appreciation in Fair Value of Invest.				
Subtotal	174,377	178,789	188,902	188,902
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	524,742	105,907	209,696	209,696
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	524,742	105,907	209,696	209,696
TOTAL RESOURCES	699,119	284,696	398,598	398,598
<b>EXPENDITURES</b>				
Capital Outlay	593,212	75,000	105,000	105,000
Subtotal	593,212	75,000	105,000	105,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE				
Reserved				
Unreserved	105,907	209,696	293,598	293,598
ENDING FUND BALANCE	105,907	209,696	293,598	293,598
TOTAL COMMITMENTS & FUND BALANCE	699,119	284,696	398,598	398,598

TAHOE-DOUGLAS FIRE PROTECTION DISTRICT  
(Local Government)

CAPITAL PROJECTS FUND

<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Ad Valorem Taxes	86,898	89,382	91,946	91,946
Interest income	7	20	10	10
Sale of Assets				
Other Income				
Net Appreciation in Fair Value of Invest.				
Subtotal	86,905	89,402	91,956	91,956
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	427,326	431,287	291,689	291,689
TOTAL BEGINNING FUND BALANCE	427,326	431,287	291,689	291,689
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	514,231	520,689	383,645	383,645
<b>EXPENDITURES</b>				
Salaries & Wages	82,944	229,000	235,870	235,870
Subtotal	82,944	229,000	235,870	235,870
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	431,287	291,689	147,775	147,775
Reserved				
Unreserved				
ENDING FUND BALANCE	431,287	291,689	147,775	147,775
TOTAL COMMITMENTS & FUND BALANCE	514,231	520,689	383,645	383,645

TAHOE-DOUGLAS FIRE PROTECTION DISTRICT  
(Local Government)

SICK LEAVE FUND

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Grants	4,184			
Contracts	31,500	29,000	29,000	29,000
Interest income		20		
Other Income	5,218		2,000	2,000
Subtotal	40,902	29,020	31,000	31,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	100,000	100,000	100,000	100,000
BEGINNING FUND BALANCE				
Reserved				
Unreserved	216,973	218,539	153,759	153,759
TOTAL BEGINNING FUND BALANCE	216,973	218,539	153,759	153,759
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	357,875	347,559	284,759	284,759
<b>EXPENDITURES</b>				
Salaries & Wages	80,000	80,000	80,000	80,000
Services & Supplies	54,586	98,800	95,200	95,200
Capital Outlay	4,750	15,000	50,000	50,000
Subtotal	139,336	193,800	225,200	225,200
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE				
Reserved				
Unreserved	218,539	153,759	59,559	59,559
TOTAL ENDING FUND BALANCE	218,539	153,759	59,559	59,559
TOTAL COMMITMENTS & FUND BALANCE	357,875	347,559	284,759	284,759

TAHOE-DOUGLAS FIRE PROTECTION DISTRICT  
(Local Government)

SCHEDULE B

SPECIAL SERVICES FUND

<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Interest income	288	1,000	300	300
Other Income				
Net Appreciation in Fair Value of Invest.				
Subtotal	288	1,000	300	300
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Transfer From General Fund	1,363,037	1,346,042	1,394,513	1,394,513
Transfer From Ambulance Enterprise Fund	534,489	514,025	514,624	514,624
Transfer From Fire Safe Community Fund	149,458	105,688	160,492	160,492
BEGINNING FUND BALANCE				
Reserved				
Unreserved	1,548,311	979,657	940,657	940,657
TOTAL BEGINNING FUND BALANCE	1,548,311	979,657	940,657	940,657
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	3,595,583	2,946,412	3,010,586	3,010,586
<b>EXPENDITURES</b>				
Employee Benefits	2,613,990	1,965,755	2,069,629	2,069,629
Service & Supplies	1,936	40,000	30,000	30,000
Subtotal	2,615,926	2,005,755	2,099,629	2,099,629
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE				
Reserved				
Unreserved	979,657	940,657	910,957	910,957
ENDING FUND BALANCE	979,657	940,657	910,957	910,957
TOTAL COMMITMENTS & FUND BALANCE	3,595,583	2,946,412	3,010,586	3,010,586

TAHOE-DOUGLAS FIRE PROTECTION DISTRICT  
(Local Government)

SCHEDULE B

HEALTH INSURANCE FUND

<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Ad Valorem Taxes	590,562	589,121	603,323	603,323
Grants	260,985	100,000	275,000	275,000
Contracts and Strike Team	575,444	800,000	600,000	600,000
Interest income	41	50	50	50
Other income	68,118		70,000	114,227
<b>Subtotal</b>	<b>1,495,150</b>	<b>1,489,171</b>	<b>1,548,373</b>	<b>1,592,600</b>
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)				
<b>BEGINNING FUND BALANCE</b>	<b>1,068,802</b>	<b>991,156</b>	<b>741,892</b>	<b>741,892</b>
Prior Period Adjustment(s)	1,068,802	991,156	741,892	741,892
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>				
<b>TOTAL RESOURCES</b>	<b>2,563,952</b>	<b>2,480,327</b>	<b>2,290,265</b>	<b>2,334,492</b>
<b>EXPENDITURES</b>				
Salaries & Wages	934,910	1,004,978	1,111,469	1,150,651
Employee Benefits	201,722	268,469	317,358	322,403
Services & Supplies	163,806	334,300	290,150	290,150
Capital Outlay	122,900	25,000	360,000	360,000
Bad debt expense				
<b>Subtotal</b>	<b>1,423,338</b>	<b>1,632,747</b>	<b>2,078,977</b>	<b>2,123,204</b>
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)	149,458	105,688	160,492	160,492
<b>ENDING FUND BALANCE</b>				
Reserved				
Unreserved	991,156	741,892	50,796	50,796
<b>TOTAL ENDING FUND BALANCE</b>	<b>991,156</b>	<b>741,892</b>	<b>50,796</b>	<b>50,796</b>
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	<b>2,563,952</b>	<b>2,480,327</b>	<b>2,290,265</b>	<b>2,334,492</b>

TAHOE-DOUGLAS FIRE PROTECTION DISTRICT  
(Local Government)

SCHEDULE B

FIRE SAFE COMMUNITY FUND

<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Grants				
Contracts				
Interest income				
Other Income				
Fees		300,000	75,000	75,000
Contributions	484,195	225,000		
Subtotal	484,195	525,000	75,000	75,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
<b>BEGINNING FUND BALANCE</b>				
Reserved				
Unreserved		484,195	484,195	484,195
<b>TOTAL BEGINNING FUND BALANCE</b>		484,195	484,195	484,195
Prior Period Adjustment(s)				
Residual Equity Transfers				
<b>TOTAL RESOURCES</b>	484,195	1,009,195	559,195	559,195
<b>EXPENDITURES</b>				
Salaries & Wages				
Services & Supplies		25,000	26,500	26,500
Capital Outlay		500,000	125,000	125,000
Subtotal	-	525,000	151,500	151,500
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>				
Reserved				
Unreserved	484,195	484,195	407,695	407,695
<b>TOTAL ENDING FUND BALANCE</b>	484,195	484,195	407,695	407,695
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	484,195	1,009,195	559,195	559,195

TAHOE-DOUGLAS FIRE PROTECTION DISTRICT  
(Local Government)

SCHEDULE B

FIRE FLOW INITIATIVE FUND



PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
User Fees	910,965	998,000	1,000,000	1,000,000
Other Income				
Total Operating Revenue	910,965	998,000	1,000,000	1,000,000
OPERATING EXPENSE				
Salaries & Wages	1,020,601	1,350,600	1,243,721	1,243,721
Employee Benefits	513,377	609,031	725,009	725,009
Service and Supplies	230,166	363,400	319,050	319,050
Bad Debt	430,800	350,000	200,000	200,000
Depreciation/Amortization	54,019	100,000	60,000	60,000
Total Operating Expense	2,248,963	2,773,031	2,547,780	2,547,780
Operating Income or (Loss)	(1,337,998)	(1,775,031)	(1,547,780)	(1,547,780)
NONOPERATING REVENUES				
Interest Eamed		100	50	50
Property Taxes	1,743,088	1,787,642	1,838,921	1,838,921
Other Income	39,276	30,000	25,000	25,000
Grant revenue				
Total Nonoperating Revenues	1,782,364	1,817,742	1,863,971	1,863,971
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses				
Net Income before Operating Transfers	444,366	42,711	316,191	316,191
Transfers (Schedule T)				
In		200,000	150,000	150,000
Out	(534,489)	(514,025)	(514,624)	(514,624)
Net Operating Transfers				
CHANGE IN NET POSITION	(90,123)	(271,314)	(48,433)	(48,433)

TAHOE-DOUGLAS FIRE PROTECTION DISTRICT  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

AMBULANCE FUND

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
User Fees Collected	896,420	998,000	1,000,000	1,000,000
Salaries & Wages	(1,254,743)	(1,350,600)	(1,243,721)	(1,243,721)
Benefits	(513,377)	(609,031)	(725,009)	(725,009)
Service and Supplies	(237,757)	(363,400)	(319,050)	(319,050)
a. Net cash provided by (or used for) operating activities	(1,109,457)	(1,325,031)	(1,287,780)	(1,287,780)
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
AdValorem Taxes	1,739,605	1,787,642	1,838,921	1,838,921
Other Income	39,276	30,000	30,000	30,000
Operating Transfer out	(534,489)	(514,025)	(514,624)	(514,624)
Payment of Advances from other Funds				
Cash from Grant				
Operating Transfer in		200,000	150,000	150,000
b. Net cash provided by (or used for) noncapital financing activities	1,244,392	1,503,617	1,504,297	1,504,297
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Purchase of Equipment	(5,136)	(250,000)	(145,000)	(145,000)
Sale of Assets				
Collection of Contract Receivable				
c. Net cash provided by (or used for) capital and related financing activities	(5,136)	(250,000)	(145,000)	(145,000)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Sale of Investment Activities				
Purchase of Investment Securities				
Interest income		100	50	50
Gain On Sale Of Investments				
d. Net cash provided by (or used in) investing activities	-	100	50	50
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	129,799	(71,314)	71,567	71,567
CASH AND CASH EQUIVALENTS AT July 1, 2018	34,317	164,116	92,802	92,802
CASH AND CASH EQUIVALENTS AT June 30, 2019	164,116	92,802	164,369	164,369

TAHOE-DOUGLAS FIRE PROTECTION DISTRICT  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

AMBULANCE FUND

Last Revised 12/6/2017

Page: 15  
Schedule F-2

Transfer Schedule for Fiscal Year 2018-2019

TRANSFERS IN				TRANSFERS OUT				
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT		
GENERAL FUND				HEALTH INSURANCE FUND	13	1,394,513		
				SPECIAL SERVICES FUND	10	100,000		
				AMBULANCE FUND	14	150,000		
SUBTOTAL				SUBTOTAL		1,644,513		
SPECIAL SERVICES FUND	GENERAL FUND	7	100,000					
	SUBTOTAL			100,000	SUBTOTAL			

TAHOE-DOUGLAS FIRE PROTECTION DISTRICT  
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2018-2019

TRANSFERS IN			TRANSFERS OUT			
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUND						
SUBTOTAL				SUBTOTAL		
HEALTH INSURANCE FUND						
	GENERAL FUND	7	1,394,513			
	AMBULANCE FUND	14	514,624			
	FIRE SAFE COMMUNITY FUND	12	160,492			
SUBTOTAL			2,069,629	SUBTOTAL		
DEBT SERVICE						
SUBTOTAL				SUBTOTAL		

TAHOE-DOUGLAS FIRE PROTECTION DISTRICT  
 (Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2018-2019

TRANSFERS IN				TRANSFERS OUT			
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT	
PROPRIETARY FUND AMBULANCE	GENREAL FUND	7	150,000	HEALTH INSURANCE FUND	13	514,624	
				150,000	SUBTOTAL		514,624
INTERNAL SERVICE FIRE SAFE COMMUNITY FUND				HEALTH INSURANCE FUND	13	160,492	
					SUBTOTAL		160,492
RESIDUAL EQUITY TRANSFERS							
					SUBTOTAL		
TOTAL TRANSFERS			2,319,629			2,319,629	

TAHOE-DOUGLAS 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: 80th Session; February 4, 2019 to June 3, 2019*

1. Activity: <u>No anticipated funding needs for 2019</u>			
2. Funding Source: <u>N/A</u>			
3. Transportation	\$		-
4. Lodging and meals	\$		-
5. Salaries and Wages	\$		-
6. Compensation to lobbyists	\$		-
7. Entertainment	\$		-
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	\$		-
<b>Total</b>	<b>\$</b>		<b>-</b>

Entity: Tahoe Douglas Fire Protection District

Budget Year 2018-2019

**SCHEDULE OF EXISTING CONTRACTS**  
**Budget Year 2018 - 2019**

**Local Government:** Tahoe Douglas Fire Protection District  
**Contact:** Chief Gregory Scott Baker  
**E-mail Address:** [sbaker@tahoeofire.com](mailto:sbaker@tahoeofire.com)  
**Daytime Telephone:** 775-588-3591

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2018-19	Proposed Expenditure FY 2019-20	Reason or need for contract:
1	Reese, Kintz Law Firm			59,600	61,388	Attorney
2	Dr. John Watson			12,000	12,360	Medical Director
3	David, Johnson and Larson			131,000	134,930	Accountants
4	Eide Bailly			59,000	60,770	Auditor
5	Intermedix			51,000	52,530	Ambulance Billing Company
6	TRPA			3,000	3,090	Storage Rental - TRPA Building (Engine, Ambulance)
7	Warren Reed			76,230	78,517	Dept Insurance Building/Contents/Liability
8	ARC			44,100	45,423	Physicals, drug screening, fit for duty assessments
9	Douglas County 911			133,750	137,763	911 dispatch and radio
10	LBG Advisors			51,300	52,839	Insurance Brokers
11	Benefit Resource Inc.			2,500	2,575	Cafeteria Plan
12	Sustainable Community Advocates			6,000	6,180	Consultant
13	Hometown Health			1,251,000	1,288,530	Medical Insurance and Vision
14	The Standard			115,500	118,965	Dental Insurance
15	The Standard			24,000	24,720	Life, Disability, and Death Insurance
16	Barton Healthcare System			3,000	3,090	Occupational Medicine
17	Nevada Momentum			1,245	1,282	Photography
18	National Benefit Services			60,000	61,800	Retirees HRA
19	Ed the IT Guy			40,500	41,715	Information Technologies Services
20	XMR			3,800	3,914	Website Service
21	ESCI			13,332	-	Standards of Coverage Consultant
22	Carson City			3,500	3,605	Fire Training Facility
23	Nevada Division of Forestry			60,000	61,800	Wildfire Protection Plan
24	Creative Consulting			8,000	8,240	GEMT consultant
25	Total Proposed Expenditures			2,213,357	2,266,026	

Additional Explanations (Reference Line Number and Vendor):

**SCHEDULE OF PRIVATIZATION CONTRACTS**

Budget Year 2018 - 2019

**Local Government:** Tahoe Douglas Fire Protection District

**Contact:** Chief Gregory Scott Baker

**E-mail Address:** [sbaker@tahoefire.com](mailto:sbaker@tahoefire.com)

**Daytime Telephone:** 7755883591

Total Number of Privatization Contracts: NONE

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2018-19	Proposed Expenditure FY 2019-20	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	<i>Not Applicable</i>									
2										
3										
4										
5										
6										
7										
8	<b>Total</b>									

Attach additional sheets if necessary.



**TAHOE - DOUGLAS FIRE PROTECTION DISTRICT**  
Explanation of Ending Fund Balance for the Year Ending June 30, 2019

**General Fund:**

The ending fund balance represents funds being accumulated for the on-going capital improvements program and funding the anticipated unemployment reserve for District employees.

**Capital Projects/Special Revenue Fund:**

The ending fund balance represents funds being accumulated for funding on-going capital improvements associated with engine and other vehicle acquisitions.

**Sick Leave Reserve/Special Revenue Fund:**

The ending fund balance represents funds being accumulated for funding the accumulated sick leave anticipated for District employees.

**Special Service Fund:**

The Special Service fund balance represents funds being accumulated for funding on-going expenditures associated with providing Special Services outside firefighting and EMS.

**Health Insurance Fund:**

The Health Insurance Trust fund balance represents funds being accumulated for funding the on-going health and medical benefits and the Actuarially Determined Contribution as defined by TDFPD OPEB GASB 75 report for Retirees Health and medical benefits.

**Fire Safe Community Fund:**

The ending fund balance represents funds being accumulated for funding on-going capital improvements and vehicle purchases associated with the fuels abatement program.

**Fire Flow Initiative Fund:**

The ending fund balance represents funds being accumulated for funding on-going capital improvements associated with emergency fire flow to include fireboat, tender, and other necessary equipment acquisitions.

**Nevada Department of Taxation  
Local Government Finance**

**CHECKLIST FOR TENTATIVE BUDGET REVIEW  
GENERAL (Used for Counties, Cities, Towns that levy taxes)**

Entity: \_\_\_\_\_

Reviewed by: \_\_\_\_\_

Date: \_\_\_\_\_

RATES ENTERED	
Operating Rate	0.0000
Voter Approved	0.0000
Legislative	0.0000
Debt Service	0.0000
<b>TOTAL</b>	<b>0.0000</b>

**GENERAL QUESTIONS**

	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Have appropriate schedules been filed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Have any new funds been created? If yes, list below in NOTES and were the creating resolutions submitted to Local Government Finance?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The 2nd paragraph of the transmittal form relates to property tax revenues. Does the dollar amount agree with Line 1, Column 3, of Schedule S-1?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The 4th paragraph of the transmittal form relates to expenditures and proprietary expenses. Do the amounts shown agree with total expenditures (Column 3) and total expenses (Column 4) lines of Schedule S-1, less contingencies?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the certification letter signed? (NAC 354.140) (Note: Signatures of a majority of all members of the governing board required on the <i>final</i> budget)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are the publication and public hearing dates correct? (See calendar of events. Per NRS 354.596, not less than 7 nor more than 14 days.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the budget include an explanation for a general fund ending fund balance less than 4% of the total actual prior year expenditures (pursuant to NAC 354.650)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is a budget message filed for Counties and Cities?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the budget include the Lobbying Expense Estimate (form 30)? <b>This form is to be submitted only for legislative years.</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are forms 31 and/or 32 included with the budget documents?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

**SCHEDULE S-1 (COUNTIES & CITIES ONLY)**

	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Do the total revenues, other financing sources (including operating transfers in), and beginning fund balances in Column 3, agree with Column 8, Schedule A?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the beginning fund balance, Column 3, agree with Column 1 total, Schedule A?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do total expenditures, operating transfers out, and ending fund balance, Column 3, agree with Column 8 total, Schedule A-1?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<b>SCHEDULE S-1 (continued)</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Does the ending fund balance in Column 3, agree with Column 7, Schedule A-1?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the excess of revenues over (under) expenses in Column 4 agree with Column 7, less operating transfers in and out, Schedule A-2?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

<b>SCHEDULE S-2</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Is employment by function entered for each time period?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are assessed values correctly entered for each time period? Verify prior and current year with the Redbook; Budget year with Revenue Projection, Part A (Check NPM.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do the total tax rates for operating and debt agree with the Tax Rate Book for Actual Prior Year and Estimated Current Year and with Schedule A for the Budget Year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are populations entered for each time period?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the source indicated?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

<b>SCHEDULE S-3</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Are the correct tax rates recorded in Column 1? ( <i>Revenue Projection, Column 11</i> )	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are correct assessed values recorded in Column 2? ( <i>Revenue Projection, Column 4</i> )	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do assessed values agree with Schedule S-2 and final revenue projections? ( <i>Revenue Projections, Column 5</i> )	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are the correct ad valorem revenue amounts recorded in Column 3? ( <i>Revenue Projection, Column 8</i> )	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the total in Column 7 agree with the total in Column 3, Budget Schedule A?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the Net Proceeds of Minerals (NPM) recorded correctly?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Check the Supplemental City-County Relief Tax (SCCRT) loss rate. Is the tax rate and revenue equal to or less than the revenue projection? ( <i>Revenue Projection, Part A, Column 26 &amp; 27</i> )	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

\*\*Is the Total Total close to the proforma projection? If not is there an explanation? \*\*

NOTES:

**SCHEDULE A****Yes****No****N/A**

Do entries in Column 1 agree with beginning balances in all funds?

Is the total operating tax rate on Schedule A equal to the total tax rate in Column 4 of Schedule S-3?

Does Column 3 total (less debt service not applicable to maximum) agree with the total of Column 7 on Schedule S-3?

Does total Column 7 on Schedule A plus Column 5 on Schedule A-2 agree with transfers in column on Schedule T?

Does the schedule foot and crossfoot?

NOTES:

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**SCHEDULE A-1****Yes****No****N/A**

Does total Column 6 on Schedule A-1 plus Column 6 on Schedule A-2 agree with transfers out column on Schedule T?

Do entries in Columns 7 and 8 agree with ending balances and totals in all funds?

Does the schedule foot and crossfoot?

Do totals in Column 8 and Total Totals on Schedules A and A-1 agree?

NOTES:

--

**SCHEDULE A-2****Yes****No****N/A**

Does the net income for each fund agree with the net income figures listed on Schedule A-2?

Net income is the result of Columns  $(1+3+5)-(2+4+6)$ . Is Column 7 correct?

NOTES:

--

**SCHEDULES B**

	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Do Actual Prior Year total revenues, expenditures, and beginning and ending fund balances, for each fund, agree with the audit?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are all the funds in the audit included in the budget?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has entity followed revenue classification as per budget instructions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has entity followed expenditure function and activity reporting as per budget instructions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has entity subtotaled and totaled all expenditures by activity within a function per budget instructions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has entity budgeted:			
One amount for total salary and wages?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
One amount for employee benefits?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
One amount for services and supplies?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
One amount for capital outlay as per budget instructions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do ending fund balances carry forward as beginning fund balances for the next year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If not, is there an explanation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do total resources agree with total fund commitments and fund balance?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are budgeted contingencies for governmental funds three percent or less of expenditures, excluding transfers? (NRS 354.608)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does any governmental fund show a budgeted deficit? [NRS 354.598 (5)]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has a separate Capital Projects Fund been established to show for the five cent Capital Projects Levy (applies to Counties, Cities and Towns)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**NOTES:****DEBT - SCHEDULES C AND C-1**

	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Are lease payments identifiable in appropriate fund?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
For debt requiring ad valorem taxes:			
Do the debt requirements for the fiscal year compare to the audit report?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Will the expiration of any debt issued allow for a reduction in debt rate?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are reserves at June 30 equal to one year or less of debt requirements for the fiscal year or is an explanation of bond covenant attached? (NAC 354.650)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**DEBT - SCHEDULES C AND C-1 (continued)****Yes No N/A**

Calculate the debt tax rate. (Attach the tape to the back of this page.)

Does this rate equal the rate of Schedule A?

Do general obligation types of debt compare with the audit or indebtedness report?

Is debt that is directly being paid from proprietary funds and trust funds listed on the Schedule C-1?

Do the principal and the interest requirements on Schedule C-1 agree with the principal and interest payments budgeted in the debt service or other fund?

Do all debt issues reflected on Schedule C-1, or elsewhere in the budget, agree with approvals (if necessary) from the Department? (Watch for lease stacking.)

NOTES:

**SCHEDULES F-1 AND F-2****Yes No N/A**

Do Actual Prior Year total revenues and expenditures agree with the audit?

Do any proprietary funds have a negative net position on balance shown in the audit?

  Have the total cash and cash equivalents been budgeted in a positive position at the end of the year?  

Has depreciation been shown as an expense? (If not, check the audit report)

NOTES:

**SCHEDULE T****Yes No N/A**

Is Schedule T prepared in accordance with example in budget instructions?

Does total transfers agree with Schedule S-1?

NOTES:

**COUNTIES ONLY**

	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Is a regional street and highway fund established? (NRS 373.110)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is agriculture extension support (ad valorem plus supplemental city/county relief tax or operating transfer in) equivalent to one cent? [NRS 549.020 (2)]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If more (not greater than five cents), is there a resolution supporting it?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

County Indigent Funds:

Indigent fund tax support:

	<b>Yes</b>	<b>No</b>	<b>N/A</b>
For counties with a population of 400,000 or more:			
Is the indigent fund tax rate or support (ad valorem plus supplemental city/county relief tax) not more than the rate levied in 1970-71? (NRS 428.050)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
For counties with a population of 400,000 or less:			
Is the amount allocated (check against current fiscal year final budget for previous year allocation) within the 104.5 percent limitation? (NRS 428.295)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Can this indigent levy be accounted for clearly in a fund or as a separate line item?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the indigent rate levied for automobile accidents at the rate authorized by NACO? (NRS 428.185)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Did the county establish a separate fund for accident indigent?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If not, is it accounted for clearly in another fund or as a separate line item?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the six to ten cent levy in the indigent fund for medical assistance correctly reduced by the fund balance remaining in the fund? (NRS 428.285)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

Nevada Department of Taxation  
Local Government Finance

CHECKLIST FOR TENTATIVE BUDGET REVIEW  
CONDENSED

Entity: \_\_\_\_\_

Reviewed by: \_\_\_\_\_

Date: \_\_\_\_\_

RATES ENTERED	
Operating Rate	0.0000
Voter Approved	0.0000
Legislative	0.0000
Debt Service	0.0000
TOTAL	0.0000

GENERAL QUESTIONS

Have appropriate schedules been filed?  Yes  No  N/A

The 2nd paragraph of the transmittal form relates to property tax revenues. Does the dollar amount agree with the Total Line, Column 3, of Schedule A?  Yes  No  N/A

The 4th paragraph of the transmittal form relates to expenditures and proprietary expenses. Do the amounts shown agree with total expenditures (Columns 1-4) Schedule A-1 and total expenses (Columns 2 & 4) of Schedule A-2?  Yes  No  N/A

Is the certification letter signed? (NAC 354.140) (Note: Signatures of a majority of all members of the governing board required on the final budget)  Yes  No  N/A

Are the publication and public hearing dates correct? (See calendar of events. Per NRS 354.596, not less than 7 nor more than 14 days.)  Yes  No  N/A

Does the budget include an explanation for a general fund ending fund balance less than 4% of the total actual prior year's expenditures (pursuant to NAC 354.650)?  Yes  No  N/A

Does the budget include the Lobbying Expense Estimate (Form 30)? **This form is to be submitted only for legislative years.** 2016 is not a legislative year.  Yes  No  N/A

Does the budget include the Existing & Privatization Contract Reports (Forms 31 & 32)?  Yes  No  N/A

NOTES: \_\_\_\_\_  
\_\_\_\_\_

SCHEDULE S-2

Is employment by function entered for each time period?  Yes  No  N/A

Are assessed values correctly entered for each time period? Verify prior and current year with the Redbook; Budget year with Revenue Projection, Part A (Check NP)  Yes  No  N/A

Do the total tax rates for operating and debt agree with the Tax Rate Book for Actual Prior Year and Estimated Current Year and with Schedule A for the Budget Year?  Yes  No  N/A

Are populations entered for each time period?  Yes  No  N/A

Is the source indicated?  Yes  No  N/A

NOTES: \_\_\_\_\_  
\_\_\_\_\_



**SCHEDULE S-3 (Not required if does not levy tax)**                        **Yes**      **No**      **N/A**

Are the correct tax rates recorded in Column 1? (*Revenue Projection, Column 11*)

Are correct assessed values recorded in Column 2? (*Revenue Projection, Column 4*)

Do assessed values agree with Schedule S-2 and final revenue projections? (*Revenue Projections, Column 5*)

Are the correct ad valorem revenue amounts recorded in Column 3? (*Revenue Projection, Column 8*)

Does the total in Column 5 agree with the total in Column 3, Schedule A?

Is the Net Proceeds of Minerals (NPM) recorded correctly?

Check the Supplemental City-County Relief Tax (SCCRT) loss rate. Is the tax rate and revenue equal to or less than the revenue projection? (*Revenue Projection, Part A, Column 26 & 27*)

\*\*Is the Total Total close to the proforma projection? If not is there an explanation?\*

NOTES:

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**SCHEDULE A**                        **Yes**      **No**      **N/A**

Do entries in Column 1 agree with beginning balances in all funds?

Is the total operating tax rate on Schedule A equal to the total tax rate in Column 4 of Schedule S-3?

Does Column 3 total (less debt service not applicable to maximum) agree with the total of Column 5 on Schedule S-3?

Does total Column 7 on Schedule A plus Column 5 on Schedule A-2 agree with transfers in column on Schedule T?

Does the schedule foot and crossfoot?

NOTES:

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**SCHEDULE A-1**                        **Yes**      **No**      **N/A**

Does total Column 6 on Schedule A-1 plus Column 6 on Schedule A-2 agree with transfers out column on Schedule T?

Do entries in Columns 7 and 8 agree with ending balances and totals in all funds?

Does the schedule foot and crossfoot?

Do totals in Column 8 and Total Totals on Schedules A and A-1 agree?

NOTES:

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
<b>SCHEDULE A-2</b>	<input type="checkbox"/>	<input type="checkbox"/>	<b>Yes</b> <input type="checkbox"/>	<b>No</b>	<b>N/A</b>
Does the net income for each fund agree with the net income figures listed on Schedule A-2?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Net income is the result of Columns (1+3+5)-(2+4+6). Is Column 7 correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		

NOTES:

<b>SCHEDULES B</b>			<b>Yes</b>	<b>No</b>	<b>N/A</b>
Do Actual Prior Year total revenues, expenditures, and beginning and ending fund balances, for each fund, agree with the audit?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Are all the funds in the audit included in the budget?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Has entity followed revenue classification as per budget instructions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Has entity followed expenditure function and activity reporting as per budget instructions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Has entity subtotaled and totaled all expenditures by activity within a function per budget instructions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Has entity budgeted:					
One amount for total salary and wages?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
One amount for employee benefits?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
One amount for services and supplies?					
One amount for capital outlay as per budget instructions?					
Do ending fund balances carry forward as beginning fund balances for the next year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
If not, is there an explanation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Do total resources agree with total fund commitments and fund balances?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Are budgeted contingencies for governmental funds three percent or less of expenditures, excluding transfers? (NRS 354.608)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Does any governmental fund show a budgeted deficit? [NRS 354.598 (5)]					

NOTES:

**DEBT - SCHEDULES C AND C-1**

**Yes**

**No**

**N/A**

Are lease payments identifiable in appropriate fund?

For debt requiring ad valorem taxes:

Do the debt requirements for the fiscal year compare to the audit report?

Will the expiration of any debt issues allow for a reduction in debt rate?

Are reserves at June 30, one year or less of debt requirements for the fiscal year or is an explanation of bond covenant attached? (NAC 354.650)

Calculate the debt tax rate. (Attach the tape to the back of this page.)

Does this rate equal the rate of Schedule A?

Do general obligation types of debt compare with the audit or indebtedness report?

Is debt that is directly being paid from proprietary funds and trust funds listed on the Schedule C-1?

Do the principal and the interest requirements on Schedule C-1 agree with the principal and interest payments budgeted in the debt service or other fund?

Do all debt issues reflected on Schedule C-1, or elsewhere in the budget, agree with approvals (if necessary) from the Department? (Watch for lease stacking.)

NOTES:

**SCHEDULES F-1 AND F-2**

**Yes**

**No**

**N/A**

Do Actual Prior Year total revenues and expenditures agree with the audit?

Do any proprietary funds have a negative retained earnings shown in the audit?

Have the total cash and cash equivalents been budgeted in a positive position at the end of the year?

Has depreciation been shown as an expense? (If not, check the audit report)

NOTES:

**SCHEDULE T**

**Yes**

**No**

**N/A**

Is Schedule T prepared in accordance with example in budget instructions?

NOTES:

**Nevada Department of Taxation  
Local Government Finance**

**CHECKLIST FOR FINAL BUDGET REVIEW  
EXEMPT DISTRICTS (same as Condensed except this is for the "Final")**

Entity: \_\_\_\_\_

Reviewed by: \_\_\_\_\_

Date: \_\_\_\_\_

RATES ENTERED	
Operating Rate	0.0000
Voter Approved	0.0000
Legislative	0.0000
Debt Service	0.0000
TOTAL	0.0000

**GENERAL QUESTIONS**

	Yes	No	N/A
Have appropriate schedules been filed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The 2nd paragraph of the transmittal form relates to property tax revenues. Does the dollar amount agree with the Total Line, Column 3, of Schedule A?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The 4th paragraph of the transmittal form relates to expenditures and proprietary expenses. Do the amounts shown agree with total expenditures (Columns 1-4) Schedule A-1 and total expenses (Columns 2 & 4) of Schedule A-2?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the certification letter signed? (NAC 354.140) (Note: Signatures of a majority of all members of the governing board required on the <i>final</i> budget)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are the publication and public hearing dates correct? (See calendar of events. Per NRS 354.596, not less than 7 nor more than 14 days.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the budget include an explanation for a general fund ending fund balance less than 4% of the total actual prior year expenditures (pursuant to NAC 354.650)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the budget include the Lobbying Expense Estimate (Form 30)? <b>This form is to be submitted only for legislative years. 2016 is not a legislative year.</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

**SCHEDULE S-2**

	Yes	No	N/A
Is employment by function entered for each time period?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are assessed values correctly entered for each time period? Verify prior and current year with the Redbook; Budget year with Revenue Projection, Part A (Check NPM.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do the total tax rates for operating and debt agree with the Tax Rate Book for Actual Prior Year and Estimated Current Year and with Schedule A for the Budget Year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are populations entered for each time period?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the source indicated?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

**SCHEDULE S-3 (Not required if does not levy tax)**

Yes	No	N/A
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Are the correct tax rates recorded in Column 1? ( <i>Revenue Projection, Column 11</i> )	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are correct assessed values recorded in Column 2? ( <i>Revenue Projection, Column 4</i> )	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do assessed values agree with Schedule S-2 and final revenue projections? ( <i>Revenue Projections, Column 5</i> )	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are the correct ad valorem revenue amounts recorded in Column 3? ( <i>Revenue Projection, Column 8</i> )	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the total in Column 5 agree with the total in Column 3, Schedule A?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the Net Proceeds of Minerals (NPM) recorded correctly?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Check the Supplemental City-County Relief Tax (SCCRT) loss rate. Is the tax rate and revenue equal to or less than the revenue projection? ( <i>Revenue Projection, Part A, Column 26 &amp; 27</i> )	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
**Is the Total Total close to the proforma projection? If not is there an explanation?*	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

<b>SCHEDULE A</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Do entries in Column 1 agree with beginning balances in all funds?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the total operating tax rate on Schedule A equal to the total tax rate in Column 4 of Schedule S-3?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does Column 3 total (less debt service not applicable to maximum) agree with the total of Column 5 on Schedule S-3?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does total Column 7 on Schedule A plus Column 5 on Schedule A-2 agree with transfers in column on Schedule T?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the schedule foot and crossfoot?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

<b>SCHEDULE A-1</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Does total Column 6 on Schedule A-1 plus Column 6 on Schedule A-2 agree with transfers out column on Schedule T?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do entries in Columns 7 and 8 agree with ending balances and totals in all funds?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the schedule foot and crossfoot?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do totals in Column 8 and Total Totals on Schedules A and A-1 agree?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

**SCHEDULE A-2**

**Yes**

**No**

**N/A**

Does the net income for each fund agree with the net income figures listed on Schedule A-2?

Do totals in Column 8 and Total Totals on Schedules A and A-1 agree?

NOTES:

**SCHEDULES B**

**Yes**

**No**

**N/A**

Do Actual Prior Year total revenues, expenditures, and beginning and ending fund balances, for each fund, agree with the financial statements?

Are all the funds in the financial statements included in the budget?

Has entity followed revenue classification as per budget instructions?

Has entity followed expenditure function and activity reporting as per budget instructions?

Has entity subtotaled and totaled all expenditures by activity within a function per budget instructions?

Has entity budgeted:

One amount for total salary and wages?

One amount for employee benefits?

One amount for services and supplies?

One amount for capital outlay as per budget instructions?

Do ending fund balances carry forward as beginning fund balances for the next year?

If not, is there an explanation?

Do total resources agree with total fund commitments and fund balance?

Are budgeted contingencies for governmental funds three percent or less of expenditures, excluding transfers? (NRS 354.608)

Does any governmental fund show a budgeted deficit? [NRS 354.598 (5)]

NOTES:

**DEBT - SCHEDULES C AND C-1**

**Yes**

**No**

**N/A**

Are lease payments identifiable in appropriate fund?

For debt requiring ad valorem taxes:

Do the debt requirements for the fiscal year compare to the financial statements?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Will the expiration of any debt issues allow for a reduction in debt rate?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are reserves at June 30 equal to one year or less of debt requirements for the fiscal year or is an explanation of bond covenant attached? (NAC 354.650)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Calculate the debt tax rate. (Attach the tape to the back of this page.) Does this rate equal the rate of Schedule A?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do general obligation types of debt compare with the audit or indebtedness report?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is debt that is directly being paid from proprietary funds and trust funds listed on the Schedule C-1?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do the principal and the interest requirements on Schedule C-1 agree with the principal and interest payments budgeted in the debt service or other fund?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do all debt issues reflected on Schedule C-1, or elsewhere in the budget, agree with approvals (if necessary) from the Department? (Watch for lease stacking.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

**SCHEDULES F-1 AND F-2**

	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Do Actual Prior Year total revenues and expenses agree with the financial statements?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do any proprietary funds have a negative retained earnings shown in the financial statements?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Have the total cash and cash equivalents been budgeted in a <u>positive</u> position at the end of the year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has depreciation been shown as an expense? (If not, check the financial statements)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

**SCHEDULE T**

	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Is Schedule T prepared in accordance with example in budget instructions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES: