

# TAHOE DOUGLAS FIRE PROTECTION DISTRICT

P.O. Box 919 – 193 Elks Point Road – Zephyr Cove, Nevada 89449

Phone (775) 588-3591 Fax (775) 588-3046

Ben Sharit, Fire Chief  
Scott Baker, Assistant Chief  
Eric Guevin, Fire Marshal



Greg Felton, Chair  
Bill Kirschner, Vice Chair  
Kevin Kjer, Trustee  
Steve Seibel, 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 June 30, 2017

This budget contains 5 funds, including Debt Service, requiring property tax revenues totaling \$ 5,662,806

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 6 governmental fund types with estimated expenditures of \$ 13,584,550 and 1 proprietary funds with estimated expenses of \$ 2,826,256

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 Benjamin P. Sharit  
(Print Name)  
Fire Chief  
(Title)

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

Signed Ben Sharit

Dated: 5/25/2016

## APPROVED BY THE GOVERNING BOARD

[Signature]  
[Signature]  
[Signature]  
[Signature]  
[Signature]  
[Signature]  
[Signature]  
[Signature]

## SCHEDULED PUBLIC HEARING:

Date and Time 5/25/16 2:30 PM

Publication Date 5/13/2016

Place: 193 Elks Point Road, Zephyr Cove, Nevada 89448

**TAHOE-DOUGLAS FIRE PROTECTION DISTRICT  
FINAL BUDGET  
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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/15	ESTIMATED CURRENT YEAR ENDING 06/30/16	BUDGET YEAR ENDING 06/30/17
General Government	8	9	9
Judicial			
Public Safety	49	50	50
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
<b>TOTAL GENERAL GOVERNMENT</b>	<b>57</b>	<b>59</b>	<b>59</b>
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
<b>TOTAL</b>	<b>57</b>	<b>59</b>	<b>59</b>
POPULATION (AS OF JULY 1)	4559	4559	4559
SOURCE OF POPULATION ESTIMATE*	2010 CENSUS	2010 CENSUS	2010 CENSUS
Assessed Valuation (Secured and Unsecured Only)	1,097,773,417	1,089,565,376	1,145,617,964
Net Proceeds of Mines			
<b>TOTAL ASSESSED VALUE</b>	<b>1,097,773,417</b>	<b>1,089,565,376</b>	<b>1,145,617,964</b>
TAX RATE			
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
<b>OPERATING RATE:</b>							
A. PROPERTY TAX Subject to Revenue Limitations	0.7232	1,145,617,964	8,285,109	0.4981	5,706,323	1,285,944	4,420,379
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines							
<b>VOTER APPROVED:</b>							
C. Voter Approved Overrides	0.1400	1,145,617,964	1,603,865	0.1400	1,603,865	361,438	1,242,427
<b>LEGISLATIVE OVERRIDES</b>							
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)	0.3277	1,145,617,964	3,754,747	0.0000	0.0000	0.0000	0.0000
J. Other:	0.0000						
K. Other:	0.0000						
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.3277	1,145,617,964	3,754,747	0.0000	0.0000	0.0000	0.0000
M. SUBTOTAL A, C, L	1.1909	1,145,617,964	13,643,721	0.6381	7,310,188	1,647,382	5,662,806
N. Debt		1,145,617,964					
O. TOTAL M AND N	1.1909	1,145,617,964	13,643,721	0.6381	7,310,188	1,647,382	5,662,806

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-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2017

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		1,120,100	2,826,256	1,739,333			534,489	(501,312)
<b>TOTAL</b>		1,120,100	2,826,256	1,739,333			534,489	(501,312)

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



REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/17 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
Ad Valorem Taxes	3,105,583	3,003,919	3,091,895	3,091,895
Intergovernmental				
Consolidated Tax	4,104,520	4,151,064	4,293,814	4,293,814
Fed In Lieu Tax				
Plan Check Fee	72,111	36,000	75,000	75,000
Subtotal	7,282,214	7,190,983	7,460,709	7,460,709
Other	31,309			
Miscellaneous	416,364			
Interest	1,017	200	900	900
Other (2014 Safer Grant)	1,194,372	113,876	581,190	581,190
Sale of Assets				
Subtotal	1,643,062	114,076	582,090	582,090
Net appreciation in fair value of investments				
Subtotal	8,925,276	7,305,059	8,042,799	8,042,799
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE				
Reserved	124,000	124,000	124,000	124,000
Unreserved	2,614,258	3,869,233	2,358,869	2,358,869
TOTAL BEGINNING FUND BALANCE	2,738,258	3,993,233	2,482,869	2,482,869
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	11,663,534	11,298,292	10,525,668	10,525,668

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

EXPENDITURES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
Public Safety - Fire				
Salaries and Wages	3,496,312	3,795,859	4,267,188	4,454,855
Employee Benefits	1,523,974	1,654,867	1,828,667	1,903,248
Services and Supplies	782,857	1,186,100	1,363,037	1,363,037
Capital Outlay	78,813	200,000	125,000	125,000
Subtotal	5,881,956	6,836,826	7,583,892	7,846,140
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)		150,000	150,000	150,000
Operating Transfers Out (Schedule T)				
Transfer to Health Insurance Fund	1,713,345	1,728,597	1,363,037	1,363,037
Transfer to Special Services Fund	75,000	100,000	100,000	100,000
ENDING FUND BALANCE				
Reserved	124,000	124,000	124,000	124,000
Unreserved	3,869,233	2,358,869	1,204,739	942,491
TOTAL ENDING FUND BALANCE	3,993,233	2,482,869	1,328,739	1,066,491
TOTAL COMMITMENTS & FUND BALANCE	11,663,534	11,298,292	10,525,668	10,525,668

TAHOE-DOUGLAS FIRE PROTECTION DISTRICT  
(Local Government)

SCHEDULE B

GENERAL FUND

<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
Ad Valorem Taxes	\$ 173,380	171,788	172,683	172,683
Interest income	\$ 8	100	100	100
Sale of Assets				
Other Income				
Net Appreciation in Fair Value of Invest.				
Subtotal	173,388	171,888	172,783	172,783
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)				
<b>BEGINNING FUND BALANCE</b>	314,606	481,056	517,944	517,944
Prior Period Adjustment(s)				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	314,606	481,056	517,944	517,944
<b>TOTAL RESOURCES</b>	487,994	652,944	690,727	690,727
<b>EXPENDITURES</b>				
Capital Outlay	\$ 6,938	135,000	670,000	670,000
Subtotal	6,938	135,000	670,000	670,000
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>				
Reserved				
Unreserved	481,056	517,944	20,727	20,727
<b>ENDING FUND BALANCE</b>	481,056	517,944	20,727	20,727
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	487,994	652,944	690,727	690,727

TAHOE-DOUGLAS FIRE PROTECTION DISTRICT  
 (Local Government)  
  
 SCHEDULE B  
  
CAPITAL PROJECTS FUND

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
Ad Valorem Taxes	86,972	85,894	86,342	86,342
Interest income	16	200	100	100
Sale of Assets				
Other Income				
Net Appreciation in Fair Value of Invest.				
Subtotal	86,988	86,094	86,442	86,442
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	485,623	444,538	238,632	238,632
TOTAL BEGINNING FUND BALANCE	485,623	444,538	238,632	238,632
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	572,611	530,632	325,074	325,074
<b>EXPENDITURES</b>				
Salaries & Wages	128,073	292,000	195,000	195,000
Subtotal	128,073	292,000	195,000	195,000
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	444,538	238,632	130,074	130,074
Reserved				
Unreserved				
ENDING FUND BALANCE	444,538	238,632	130,074	130,074
TOTAL COMMITMENTS & FUND BALANCE	572,611	530,632	325,074	325,074

TAHOE-DOUGLAS FIRE PROTECTION DISTRICT  
(Local Government)

SCHEDULE B

SICK LEAVE FUND

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
Grants				
Contracts	31,500	29,000	31,000	31,000
Interest income		20	20	20
Other Income	10,456			
Subtotal	41,956	29,020	31,020	31,020
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)	75,000	100,000	100,000	100,000
<b>BEGINNING FUND BALANCE</b>				
Reserved				
Unreserved	178,630	190,159	129,579	129,579
<b>TOTAL BEGINNING FUND BALANCE</b>	178,630	190,159	129,579	129,579
Prior Period Adjustment(s)				
Residual Equity Transfers				
<b>TOTAL RESOURCES</b>	295,586	319,179	260,599	260,599
<b>EXPENDITURES</b>				
Salaries & Wages	75,000	80,000	80,000	80,000
Services & Supplies	25,026	97,600	98,900	98,900
Capital Outlay	5,401	12,000	12,000	12,000
Subtotal	105,427	189,600	190,900	190,900
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>				
Reserved				
Unreserved	190,159	129,579	69,699	69,699
<b>TOTAL ENDING FUND BALANCE</b>	190,159	129,579	69,699	69,699
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	295,586	319,179	260,599	260,599

TAHOE-DOUGLAS FIRE PROTECTION DISTRICT  
(Local Government)

SCHEDULE B

SPECIAL SERVICE FUND

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
Interest income	7	5,000	200	200
Other Income				
Net Appreciation in Fair Value of Invest.				
Subtotal	7	5,000	200	200
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)				
Transfer From General Fund	1,713,345	1,728,597	1,363,037	1,363,037
Transfer From Ambulance Enterprise Fund	534,886	553,161	534,489	534,489
Transfer From Fire Safe Community Fund	102,551	151,159	149,458	149,458
BEGINNING FUND BALANCE				
Reserved				
Unreserved	3,970,692	4,976,781	4,470,289	4,470,289
TOTAL BEGINNING FUND BALANCE	3,970,692	4,976,781	4,470,289	4,470,289
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	6,321,481	7,414,698	6,517,473	6,517,473
<b>EXPENDITURES</b>				
Employee Benefits	1,333,923	2,894,409	2,922,319	2,922,319
Service & Supplies	10,777	50,000	40,000	40,000
Subtotal	1,344,700	2,944,409	2,962,319	2,962,319
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE				
Reserved				
Unreserved	4,976,781	4,470,289	3,555,154	3,555,154
ENDING FUND BALANCE	4,976,781	4,470,289	3,555,154	3,555,154
TOTAL COMMITMENTS & FUND BALANCE	6,321,481	7,414,698	6,517,473	6,517,473

TAHOE-DOUGLAS FIRE PROTECTION DISTRICT  
(Local Government)

SCHEDULE B

HEALTH INSURANCE FUND

<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
Ad Valorem Taxes	547,247	543,513	585,053	585,053
Grants	269,416	100,000	30,000	30,000
Contracts and Strike Team	783,698	734,542	785,000	785,000
Interest income	19	100	100	100
Other income				
Subtotal	1,600,380	1,378,155	1,400,153	1,400,153
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)				
<b>BEGINNING FUND BALANCE</b>				
Reserved				
Unreserved	1,069,990	941,599	512,934	512,934
<b>TOTAL BEGINNING FUND BALANCE</b>	1,069,990	941,599	512,934	512,934
Prior Period Adjustment(s)				
Residual Equity Transfers				
<b>TOTAL RESOURCES</b>	2,670,370	2,319,754	1,913,087	1,913,087
<b>EXPENDITURES</b>				
Salaries & Wages	851,493	980,625	987,210	1,004,906
Employee Benefits	188,087	260,136	264,502	268,985
Services & Supplies	207,362	339,900	321,300	321,300
Capital Outlay	379,278	75,000	125,000	125,000
Bad debt expense				
Subtotal	1,626,220	1,655,661	1,698,012	1,720,191
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)	102,551	151,159	149,458	149,458
<b>ENDING FUND BALANCE</b>				
Reserved				
Unreserved	941,599	512,934	65,617	43,438
<b>TOTAL ENDING FUND BALANCE</b>	941,599	512,934	65,617	43,438
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	2,670,370	2,319,754	1,913,087	1,913,087

TAHOE-DOUGLAS FIRE PROTECTION DISTRICT  
(Local Government)

SCHEDULE B

FIRE SAFE COMMUNITY FUND

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
User Fees	963,714	1,102,000	1,120,100	1,120,100
Total Operating Revenue	963,714	1,102,000	1,120,100	1,120,100
OPERATING EXPENSE				
Salaries & Wages	1,180,650	1,296,643	1,232,253	1,275,751
Employee Benefits	534,886	558,352	581,498	599,205
Service and Supplies	233,663	348,900	361,300	361,300
Bad Debt	361,637	480,000	490,000	490,000
Depreciation/Amortization	97,886	100,000	100,000	100,000
Total Operating Expense	2,408,722	2,783,895	2,765,051	2,826,256
Operating Income or (Loss)	(1,445,008)	(1,681,895)	(1,644,951)	(1,706,156)
NONOPERATING REVENUES				
Interest Earned	30	200	200	200
Property Taxes	1,734,360	1,717,876	1,726,833	1,726,833
Other Income	19,030	9,800	12,300	12,300
Grant revenue				
Total Nonoperating Revenues	1,753,420	1,727,876	1,739,333	1,739,333
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses				
Net Income before Operating Transfers	308,412	45,981	94,382	33,177
Operating Transfers (Schedule T)				
In				
Out	(534,886)	(553,161)	(534,489)	(534,489)
Net Operating Transfers				
NET POSITION	(226,474)	(507,180)	(440,107)	(501,312)

TAHOE-DOUGLAS FIRE PROTECTION DISTRICT  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

AMBULANCE FUND



PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
User Fees Collected	939,183	1,102,000	1,120,100	1,120,100
Salaries & Wages	(1,220,036)	(1,130,679)	(1,232,253)	(1,275,751)
Benefits	(534,886)	(524,177)	(581,498)	(599,205)
Service and Supplies	(599,776)	(348,900)	(361,300)	(361,300)
a. Net cash provided by (or used for) operating activities	(1,415,515)	(901,756)	(1,054,951)	(1,116,156)
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
AdValorem Taxes	1,744,362	1,717,876	1,726,833	1,726,833
Other Income	19,030	9,800	12,300	12,300
Operating Transfer out	(534,886)	(553,161)	(534,489)	(534,489)
Payment of Advances from other Funds	25,000			
Cash from Grant				
b. Net cash provided by (or used for) noncapital financing activities	1,253,506	1,174,515	1,204,644	1,204,644
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Purchase of Equipment	(39,459)	(50,000)	(50,000)	(50,000)
Sale of Assets				
Collection of Contract Receivable				
c. Net cash provided by (or used for) capital and related financing activities	(39,459)	(50,000)	(50,000)	(50,000)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Sale of Investment Activities				
Purchase of Investment Securities				
Interest income	30	200	200	200
Gain On Sale Of Investments				
d. Net cash provided by (or used in) investing activities	30	200	200	200
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>(201,438)</b>	<b>222,959</b>	<b>99,893</b>	<b>38,688</b>
<b>CASH AND CASH EQUIVALENTS AT July 1, 2016</b>	<b>238,411</b>	<b>36,973</b>	<b>259,932</b>	<b>259,932</b>
<b>CASH AND CASH EQUIVALENTS AT June 30, 2017</b>	<b>36,973</b>	<b>259,932</b>	<b>359,825</b>	<b>298,620</b>

TAHOE-DOUGLAS FIRE PROTECTION DISTRICT  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

AMBULANCE FUND



FUND TYPE	TRANSFERS IN			TRANSFERS OUT		
	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
<b>CAPITAL PROJECTS FUND</b>						
<b>SUBTOTAL</b>						
<b>EXPENDABLE TRUST FUNDS</b>						
Health Insurance Fund	General Fund	11	1,363,037			
	Ambulance	11	534,489			
	Fire Safe Community Fund	11	149,458			
<b>SUBTOTAL</b>						
<b>DEBT SERVICE</b>						
<b>SUBTOTAL</b>			2,046,984			

TAHOE-DOUGLAS FIRE PROTECTION DISTRICT  
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

TRANSFERS IN			TRANSFERS OUT			
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS Ambulance Enterprise Fund				Health Insurance Fund	13	534,489
SUBTOTAL				SUBTOTAL		534,489
INTERNAL SERVICE FIRE SAFE COMMUNITY FUND				Health Insurance Fund	12	149,458
SUBTOTAL				SUBTOTAL		149,458
RESIDUAL EQUITY TRANSFERS						
SUBTOTAL			2,146,984			2,146,984
TOTAL TRANSFERS						

TAHOE-DOUGLAS FIRE PROTECTION DISTRICT  
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Last Revised 01/13/2016

# TAHOE - DOUGLAS FIRE PROTECTION DISTRICT

Explanation of Ending Fund Balance for the Year Ending June 30, 2017

## **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:**

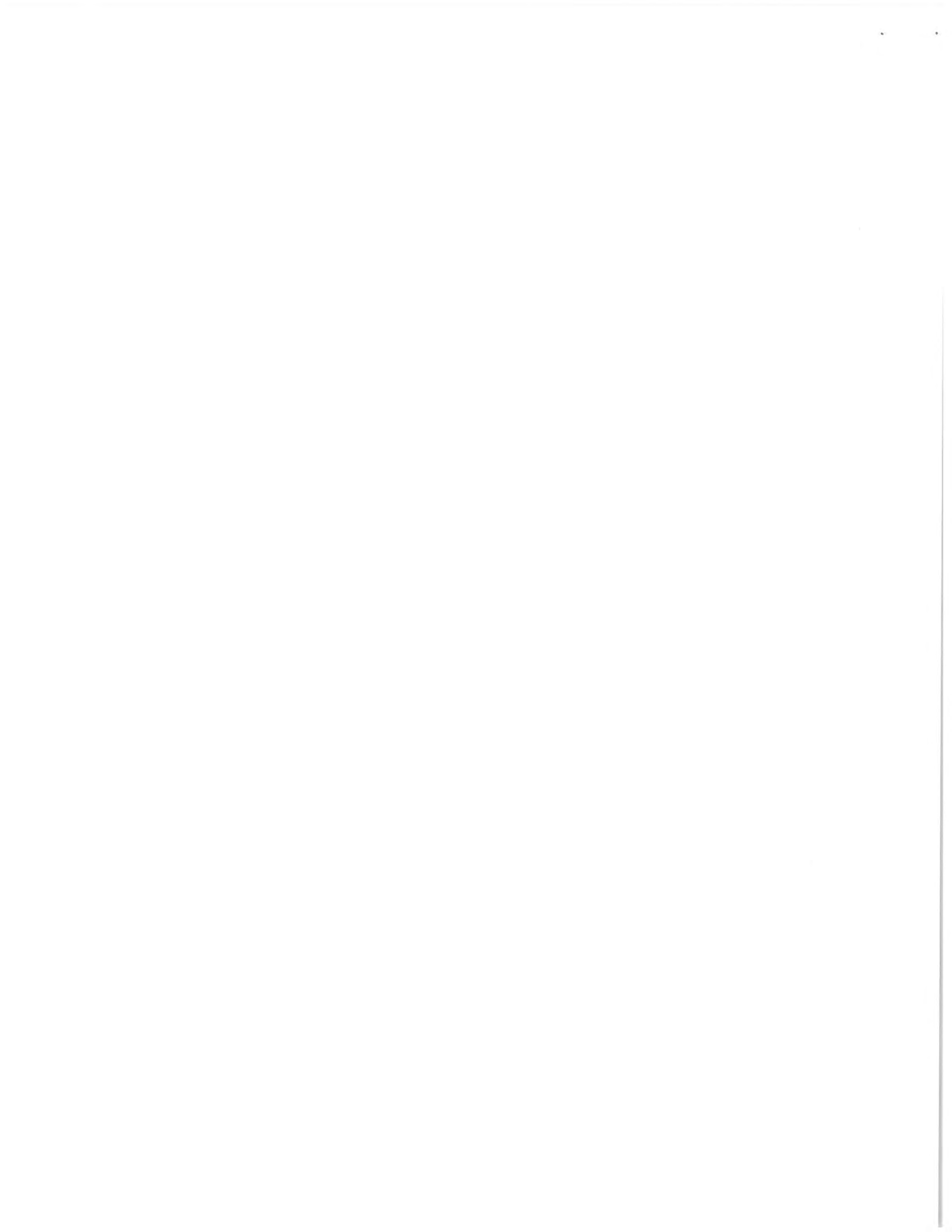
The Special Service fund balance represents funds being accumulated for funding on-going expenditures associated with providing Special Services outside firefighting and EMS.

## **Health Insurance Fund:**

The Health Insurance Trust fund balance represents funds being accumulated for funding the on-going health and medical benefits and the Annual Required Contribution (ARC) as defined by TDFPD OPEB GASB 45 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.



## LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

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

1. Activity:	<u>NONE</u>	
2. Funding Source:	<u>NONE</u>	
3. Transportation		\$ <u>0</u>
4. Lodging and meals		\$ <u>0</u>
5. Salaries and Wages		\$ <u>0</u>
6. Compensation to lobbyists		\$ <u>0</u>
7. Entertainment		\$ <u>0</u>
8. Supplies, equipment & facilities; other personnel and services spent in Carson City		\$ <u>0</u>
<b>Total</b>		<b>\$ <u><u>0</u></u></b>

Entity: Tahoe Douglas Fire Protection District

Budget Year 2016-2017

Page: 19

Schedule 30

**SCHEDULE OF EXISTING CONTRACTS**

Budget Year 2016 - 2017

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

**Contact:** Chief Ben Sharit

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

**Daytime Telephone:** 775-588-3591

Total Number of Existing Contracts: 17

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2016-17	Proposed Expenditure FY 2017-18	Reason or need for contract:
1	Reese Kintz Guinasso Law Firm			49,900	52,000	Attorney
2	Dr. John Watson			12,000	12,000	Medical Director
3	David, Johnson and Larson			108,600	119,460	Accountants
4	Aide Bailey			62,000	64,000	Auditor
5	Intermedix			59,000	62,000	Ambulance Billing Co.
6	TRPA			3,000	3,000	Storage Rental-TRPA Building (Engine, Ambulance)
7	Warren Reed			108,000	112,000	Dept Insurance Building/Contents/Liability
8	ARC			31,200	34,000	Physicals, drug screen, fit for duty
9	Douglas County 911			124,000	127,000	911 dispatch & radio
10	Infinsource			1,230	1,291	Cobra insurance
11	Benefit Resource Inc			3,488	3,587	Cafeteria Plan
12	Sustainable Comm. Advocates			6,000	6,000	Health Insurance
13	Home Town Health			1,246,687	1,315,687	Medical Insurance
14	Sun Life			159,720	159,720	Vision & Dental Insurance
15	The Standard			6,971	7,319	Life, Disability, Death Insurance
16	Barton Healthcare System			29,400	30,870	FF Physicals
17	Nevada Photo Source			1,000	1,100	Photography
18						
19						
20	<b>Total Proposed Expenditures</b>			<b>2,012,196</b>	<b>2,111,034</b>	

Additional Explanations (Reference Line Number and Vendor):



**SCHEDULE OF PRIVATIZATION CONTRACTS**

Budget Year 2016 - 2017

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

**Contact:** Chief Ben Sharit

**E-mail Address:** bsharit@tahoeofire.com

**Daytime Telephone:** 775-588-3591

Total Number of Privatization Contracts: NONE

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2016-17	Proposed Expenditure FY 2017-18	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	<b>Not Applicable</b>									
2										
3										
4										
5										
6										
7										
8	<b>Total</b>									

Attach additional sheets if necessary.

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
TOTAL	0.0000

**GENERAL QUESTIONS**

	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A
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. 2016 is not a legislative year.</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)**

	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A
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"/>	

**SCHEDULE S-1 (continued)**

Yes  No  N/A

Does the ending fund balance in Column 3, agree with Column 7, Schedule A-1?

Does the excess of revenues over (under) expenses in Column 4 agree with Column 7, less operating transfers in and out, Schedule A-2?

NOTES:

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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**SCHEDULE S-2**

Yes  No  N/A

Is employment by function entered for each time period?

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.)

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?

Are populations entered for each time period?

Is the source indicated?

NOTES:

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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**SCHEDULE S-3**

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 7 agree with the total in Column 3, Budget 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"/>
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**SCHEDULE A**

<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
	<b>Yes</b>		<b>No</b>	<b>N/A</b>
<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	

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:

<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"/>

**SCHEDULE A-1**

<b>Yes</b>	<b>No</b>	<b>N/A</b>
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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?

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

NOTES:

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**SCHEDULE A-2**

<b>Yes</b>	<b>No</b>	<b>N/A</b>
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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:

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

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

	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A
Are lease payments identifiable in appropriate fund?	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
For debt requiring ad valorem taxes:	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
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:	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
Indigent fund tax support:	<input type="checkbox"/>	<b>Yes</b>	<input type="checkbox"/>	<b>No</b>	<input type="checkbox"/>	<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)						
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)						
Can this indigent levy be accounted for clearly in a fund or as a separate line item?						
Is the indigent rate levied for automobile accidents at the rate authorized by NACO? (NRS 428.185)						
Did the county establish a separate fund for accident indigent?						
If not, is it accounted for clearly in another fund or as a separate line item?						
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)						

**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

- |   | <input type="checkbox"/> | <input type="checkbox"/> Yes | <input type="checkbox"/> 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's 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"/>    |     |
| Does the budget include the Existing & Privatization Contract Reports (forms 31 & 32)?  | <input type="checkbox"/> | <input type="checkbox"/>     | <input type="checkbox"/>    |     |

NOTES:

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

SCHEDULE S-2

- |  | <input type="checkbox"/> | <input type="checkbox"/> Yes | <input type="checkbox"/> 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:

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



**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:

**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:

**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**

Yes  No  N/A

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

Are all the funds in the audit 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:

[Empty box for notes]

	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>DEBT - SCHEDULES C AND C-1</b>	<input type="checkbox"/>	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>	<b>N/A</b>

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:

<b>SCHEDULES F-1 AND F-2</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>
------------------------------	------------	-----------	------------

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:

<b>SCHEDULE T</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>
-------------------	------------	-----------	------------

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
	0.0000
<b>TOTAL</b>	<b>0.0000</b>

**GENERAL QUESTIONS**

Have appropriate schedules been filed?

Yes	No	N/A
<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"/>
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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"/>
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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)

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

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

**SCHEDULE S-2**

Is employment by function entered for each time period?

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

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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Is the source indicated?

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

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

	Yes	No	N/A
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 <i>close</i> to the proforma projection? If not is there an explanation?*	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## NOTES:

**SCHEDULE A**

	Yes	No	N/A
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:

**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?	<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 audit?

Are all the funds in the audit 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**

<b>Yes</b>	<b>No</b>	<b>N/A</b>
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Are lease payments identifiable in appropriate fund?

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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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"/>
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Will the expiration of any debt issues allow for a reduction in debt rate?

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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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"/>
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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"/>
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Do general obligation types of debt compare with the audit or indebtedness report?

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

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

<b>Yes</b>	<b>No</b>	<b>N/A</b>
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Do Actual Prior Year total revenues and expenditures agree with the audit?

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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Do any proprietary funds have a negative retained earnings shown in the audit?

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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Have the total cash and cash equivalents been budgeted in a positive position at the end of the year?

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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Has depreciation been shown as an expense? (If not, check the audit report)

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

**SCHEDULE T**

<b>Yes</b>	<b>No</b>	<b>N/A</b>
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Is Schedule T prepared in accordance with example in budget instructions?

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

