



JIM GIBBONS  
Governor  
ROBERT R BARENGO  
Chair, Nevada Tax Commission  
DINO DICIANNO  
Executive Director

# STATE OF NEVADA DEPARTMENT OF TAXATION

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Nevada Department of Taxation  
1550 College Parkway, Suite 115  
Carson City, NV 89706-7921

The Truckee Meadows Fire Protection District herewith submits the FINAL budget for the  
fiscal year ending June 30, 2011.

This budget contains 7 funds, including Debt Service, requiring property tax revenues totaling \$ 10,835,173

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 0 If the final computation requires, the tax rate will be  
lowered.

This budget contains 6 governmental fund types with estimated expenditures of \$ 26,589,183 and  
1 proprietary funds with estimated expenses of \$ 1,212,000

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 Mary C. Walker, CPA  
(Printed Name)  
District Financial Consultant  
(Title)

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

Signed Mary C Walker

Dated: May 13, 2010

APPROVED BY THE GOVERNING BOARD

Robert M. Larkin  
John J. Jones  
Bonnie Fisher

## SCHEDULED PUBLIC HEARING:

Date and Time May 17, 2010 at 10:00 a.m.

Publication Date May 7, 2010

Place: Washoe County Commission Chambers, 1001 E. 9th Street, Reno, Nevada

**PROPERTY TAX RATE AND REVENUE RECONCILIATION**

Fiscal Year 2010-11

	(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	0.9102	2,354,687,859	21,432,369	0.4713	11,097,644	262,471	10,835,173
<b>B. PROPERTY TAX Outside Revenue Limitations:</b>							
Net Proceeds of Mines							
<b>VOTER APPROVED:</b>							
C. Voter Approved Overrides							
<b>LEGISLATIVE OVERRIDES</b>							
D. Accident Indigent (NRS 428.185)							
E. Medical Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62.327)							
H. Legislative Overrides							
I. SCRT Loss NRS 354.59813	0.0752	2,354,687,859	1,773,187	-	-	-	-
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0752	2,354,687,859	1,773,187	-	-	-	-
<b>M. SUBTOTAL A, C, L</b>	0.9854	2,354,687,859	23,205,556	0.4713	11,097,644	262,471	10,835,173
N. Debt							
<b>O. TOTAL M AND N</b>	0.9854	2,354,687,859	23,205,556	0.4713	11,097,644	262,471	10,835,173

TRUCKEE MEADOWS 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.**

Note: This form calculation does not include net proceeds of mines revenue calculations.

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT  
(Local Government)  
SCHEDULE B - GENERAL FUND

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<b>REVENUES</b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING ENDING 06/30/09	ESTIMATED CURRENT YEAR ENDING ENDING 06/30/10	BUDGET YEAR ENDING 06/30/11	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous:				
Investment Earnings	145,661	125,000	125,000	125,000
Other	165	-	-	-
Subtotal	145,826	125,000	125,000	125,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	2,500,000	1,000,000	1,000,000	650,000
BEGINNING FUND BALANCE				
Reserved	-	-	-	-
Unreserved	3,865,902	4,527,428	4,542,043	4,542,043
TOTAL BEGINNING FUND BALANCE	3,865,902	4,527,428	4,542,043	4,542,043
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL RESOURCES	6,511,728	5,652,428	5,667,043	5,317,043
<b>EXPENDITURES</b>				
PUBLIC SAFETY:				
FIRE:				
Capital Outlay	1,984,300	1,110,385	4,927,122	4,714,530
Subtotal	1,984,300	1,110,385	4,927,122	4,714,530
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE				
Reserved	-	-	-	-
Unreserved	4,527,428	4,542,043	739,921	602,513
TOTAL ENDING FUND BALANCE	4,527,428	4,542,043	739,921	602,513
TOTAL COMMITMENTS & FUND BALANCE	6,511,728	5,652,428	5,667,043	5,317,043

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT  
(Local Government)

SCHEDULE B - 2

FUND

CAPITAL PROJECTS FUND

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/11	
			TENTATIVE APPROVED	FINAL APPROVED
<b><u>REVENUES</u></b>	ACTUAL PRIOR YEAR ENDING ENDING 06/30/09	ESTIMATED CURRENT YEAR ENDING ENDING 06/30/10		
Miscellaneous:				
Investment earnings	24,491	12,000	12,000	12,000
<b>SUBTOTAL REVENUE ALL SOURCES</b>	<b>24,491</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)	-	-	-	-
<b>BEGINNING FUND BALANCE</b>				
Reserved	-	-	-	-
Unreserved	500,091	524,188	535,188	535,188
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>500,091</b>	<b>524,188</b>	<b>535,188</b>	<b>535,188</b>
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>524,582</b>	<b>536,188</b>	<b>547,188</b>	<b>547,188</b>
<b><u>EXPENDITURES</u></b>				
<b>PUBLIC SAFETY:</b>				
<b>FIRE:</b>				
Expenditures	394	1,000	547,188	547,188
Subtotal	394	1,000	547,188	547,188
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
<b>ENDING FUND BALANCE</b>				
Reserved	-	-	-	-
Unreserved	524,188	535,188	-	-
<b>TOTAL ENDING FUND BALANCE</b>	<b>524,188</b>	<b>535,188</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	<b>524,582</b>	<b>536,188</b>	<b>547,188</b>	<b>547,188</b>

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT  
(Local Government)

SCHEDULE B - 3

FUND

STABILIZATION FUND

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	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/11	
			TENTATIVE APPROVED	FINAL APPROVED
<b><u>REVENUES</u></b>	ACTUAL PRIOR YEAR ENDING ENDING 06/30/09	ESTIMATED CURRENT YEAR ENDING ENDING 06/30/10		
Miscellaneous:				
Investment earnings	238,070	135,000	135,000	135,000
<b>SUBTOTAL REVENUE ALL SOURCES</b>	<b>238,070</b>	<b>135,000</b>	<b>135,000</b>	<b>135,000</b>
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)	125,000	125,000	250,000	250,000
<b>BEGINNING FUND BALANCE</b>				
Reserved	4,849,951	5,089,291	5,149,291	5,149,291
Unreserved	-	-	-	-
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>4,849,951</b>	<b>5,089,291</b>	<b>5,149,291</b>	<b>5,149,291</b>
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>5,213,021</b>	<b>5,349,291</b>	<b>5,534,291</b>	<b>5,534,291</b>
<b><u>EXPENDITURES</u></b>				
<b>PUBLIC SAFETY:</b>				
<b>FIRE:</b>				
Services and supplies	123,730	200,000	400,000	5,534,291
<b>Subtotal</b>	<b>123,730</b>	<b>200,000</b>	<b>400,000</b>	<b>5,534,291</b>
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
<b>ENDING FUND BALANCE</b>				
Reserved	5,089,291	5,149,291	5,134,291	-
Unreserved	-	-	-	-
<b>TOTAL ENDING FUND BALANCE</b>	<b>5,089,291</b>	<b>5,149,291</b>	<b>5,134,291</b>	<b>-</b>
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	<b>5,213,021</b>	<b>5,349,291</b>	<b>5,534,291</b>	<b>5,534,291</b>

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT  
(Local Government)

SCHEDULE B - 4

FUND

RETIREE HEALTH BENEFITS FUND

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<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING ENDING 06/30/09	ESTIMATED CURRENT YEAR ENDING ENDING 06/30/10	BUDGET YEAR ENDING 06/30/11	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous:				
Investment earnings	-	-	-	-
SUBTOTAL REVENUE ALL SOURCES	-	-	-	-
Subtotal	-	-	-	-
OTHER FINANCING SOURCES (Specify):				
Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE				
Reserved	198,628	31,168	-	-
Unreserved	-	-	-	-
TOTAL BEGINNING FUND BALANCE	198,628	31,168	-	-
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL AVAILABLE RESOURCES	198,628	31,168	-	-

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT

(Local Government)

SCHEDULE C - DEBT SERVICE

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

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<b>EXPENDITURES AND RESERVES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/11	
	ACTUAL PRIOR YEAR ENDING ENDING 06/30/09	ESTIMATED CURRENT YEAR ENDING ENDING 06/30/10	TENTATIVE APPROVED	FINAL APPROVED
Type: Medium Term Financing				
Principal	160,000	-	-	-
Interest	7,360	-	-	-
Fiscal Agent Charges	100	-	-	-
Reserves - increase or (decrease)	-	-	-	-
Other -Transfers Out-General Fund	-	31,168	-	-
<b>Subtotal</b>	167,460	31,168	-	-
<b>TOTAL RESERVED (MEMO ONLY)</b>				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
<b>Subtotal</b>				
<b>TOTAL RESERVED (MEMO ONLY)</b>				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
<b>Subtotal</b>				
<b>TOTAL RESERVED (MEMO ONLY)</b>				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
<b>Subtotal</b>				
<b>TOTAL RESERVED (MEMO ONLY)</b>				
ENDING FUND BALANCE				
Reserved	31,168	-	-	-
Unreserved	-	-	-	-
<b>TOTAL ENDING FUND BALANCE</b>	31,168	-	-	-
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	198,628	31,168	-	-

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT

(Local Government)

SCHEDULE C - DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

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<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/11	
	ACTUAL PRIOR YEAR ENDING ENDING 06/30/09	ESTIMATED CURRENT YEAR ENDING ENDING 06/30/10	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Operating Revenue	-	-	-	-
Total Operating Revenue	-	-	-	-
Total Operating Revenue				
OPERATING EXPENSE				
Salaries and wages	-	-	-	-
Employee benefits	-	-	-	-
Services and supplies	1,486,000	1,568,000	1,212,000	1,212,000
Capital outlay	-	-	-	-
Depreciation/Amortization	-	-	-	-
Total Operating Expense	1,486,000	1,568,000	1,212,000	1,212,000
Operating Income or (Loss)	(1,486,000)	(1,568,000)	(1,212,000)	(1,212,000)
NONOPERATING REVENUES				
Interest Earned	263,746	150,000	150,000	150,000
Total Nonoperating Revenues	263,746	150,000	150,000	150,000
NONOPERATING EXPENSES				
Interest Expense	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(1,222,254)	(1,418,000)	(1,062,000)	(1,062,000)
Operating Transfers (Schedule T)				
In	1,350,000	1,450,000	1,000,000	-
Out	-	-	-	-
Net Operating Transfers	1,350,000	1,450,000	1,000,000	-
NET INCOME	127,746	32,000	(62,000)	(1,062,000)

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND

WORKERS' COMPENSATION FUND

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/11	
	ACTUAL PRIOR YEAR ENDING ENDING 06/30/09	ESTIMATED CURRENT YEAR ENDING ENDING 06/30/10	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash payments for employee benefits	(1,069,236)	(1,500,000)	(1,500,000)	(1,500,000)
a. Net cash provided by (or used for) operating activities	(1,069,236)	(1,500,000)	(1,500,000)	(1,500,000)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Cash received from operating transfers	1,350,000	1,450,000	1,000,000	-
b. Net cash provided by (or used for) noncapital financing activities	1,350,000	1,450,000	1,000,000	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Investment Earnings	271,463	150,000	150,000	150,000
d. Net cash provided by (or used in) investing activities	271,463	150,000	150,000	150,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	552,227	100,000	(350,000)	(1,350,000)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	5,232,321	5,784,548	5,884,548	5,884,548
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	5,784,548	5,884,548	5,534,548	4,534,548

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND: WORKERS' COMPENSATION FUND

- 6 - Medium-Term Financing - Lease Purchase
- 7 - Capital Leases
- 8 - Special Assessment Bonds
- 9 - Mortgages
- 10 - Other (Specify Type)
- 11 - Proposed (Specify Type)

[illegible]

**SCHEDULE C-1 - INDEBTEDNESS**

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TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND				Capital Projects Fund	9	650,000
				Retiree Health Benefits Fund	9	250,000
SUBTOTAL						
SPECIAL REVENUE FUNDS						
Retiree Health Benefits Fund	General Fund	12	250,000			
SUBTOTAL			250,000			900,000

TRUCKEE MEADOWS 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: 76th Session; February 7, 2011 to June 6, 2011*

1. Activity:	_____
2. Funding Source:	_____
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>	\$ <u>0.00</u>

Entity: Truckee Meadows Fire Protection District

Budget Fiscal Year 2010-2011

Lobbying Expense Estimate, Page 1 of 1