NOTICE OF CORRECTED BUDGET PAGES
September 17, 2026

Truckee Meadows Fire Protection District
Final Budget – Fiscal Year 2026–2027

The following pages of the Truckee Meadows Fire Protection District's Final Budget were corrected at the direction of the Nevada Department of Taxation after the Final Budget was approved by the Board of Fire Commissioners.

The corrections were made at the request of the Department of Taxation as part of its review of the approved Final Budget. The attached pages reflect the corrections provided to the Department of Taxation and supersede the corresponding pages previously included in the Final Budget.

No action by the Board of Fire Commissioners is required regarding these corrections.

Corrected Pages:

- Page 4
- Page 5
- Page 7
- Page 8
- Page 9
- Page 10
- Page 11
- Page 22
- Page 23
- Page 24
- Page 25

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

Budget For Fiscal Year Ending June 30, 2027

Budget Summary for TRUCKEE MEADOWS 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	6,554,472	12,737,555	31,254,252	0.5400	15,579,855	-	-	66,126,134
Capital Projects Fund	5,753,201	-	-	-	2,125,559	-	1,371,186	9,249,946
Extraordinary Repairs & Maintenance	75,110	-	-	-	500	-	316,671	392,281
Emergency Fund	2,368,063	-	-	-	1,500,000	-	250,000	4,118,063
Sick Annual Comp Beneftis Fund	53,918	-	-	-	-	-	1,310,000	1,363,918
Stabilization Fund	695,595	-	-	-	5,000	-	-	700,595
Debt Service Fund	446,239	-	-	-	-	-	1,317,653	1,763,892
Subtotal Governmental Fund Types, Expendable Trust Funds	15,946,598	12,737,555	31,254,252	0.5400	19,210,914	-	4,565,510	83,714,829
PROPRIETARY FUNDS								
	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXXX	12,737,555	31,254,252	0.5400	XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX

FORM 4404LGF

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2027

Budget Summary for TRUCKEE MEADOWS 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	-	29,934,900	17,240,900	9,208,600	-	-	4,565,510	5,176,224	66,126,134
Capital Projects Fund	C	-	-	168,000	3,036,000	-	-	6,045,946	9,249,946
Extraordinary Repairs & Maintenance	C	-	-	1,000	175,000	-	-	216,281	392,281
Emergency Fund	R	910,000	300,000	290,000	-	-	-	2,618,063	4,118,063
Sick Annual Comp Beneftis Fund	R	1,310,000	-	-	-	-	-	53,918	1,363,918
Stabilization Fund	R	-	-	550,000	-	-	-	150,595	700,595
Debt Service Fund	D	-	-	1,317,653	-	-	-	446,239	1,763,892
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		32,154,900	17,540,900	11,535,253	3,211,000	-	4,565,510	14,707,266	83,714,829

* 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.**

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes:				
Property Tax	27,439,517	29,136,123	31,254,252	31,254,252
Property Tax-AB 104	384,442	398,583	412,855	412,855
Licenses and permits:				
Gaming, AB 104	109,973	100,000	100,000	100,000
Other	199,241	197,500	170,000	170,000
Intergovernmental:				
Federal grants	79,159	2,597,490	2,403,000	2,500,000
State grants	-	465,533	-	180,000
Consolidated taxes	11,676,827	12,393,797	12,737,555	12,737,555
Real property transfer tax, AB 104	88,793	90,000	90,000	90,000
Supplemental city/county relief tax, AB 104	1,885,357	2,086,154	1,900,000	1,900,000
Interlocal agreement, fire suppression	464,373	-	-	-
Other	-	-	-	1,300,000
Charges for Services:				
Services to other agencies	3,356,306	3,659,366	2,798,100	3,150,000
Other	62,767	164,456	120,000	120,000
Miscellaneous:				
Donations	21,245	-	-	
Investment earnings	271,369	328,000	280,000	280,000
Net increase (decrease) in investments	197,145	-		
Permits	-	-	-	
Reimbursements	4,616,132	999,337	777,200	5,123,000
Other	60,001	42,656	3,637	254,000
SUBTOTAL REVENUE ALL SOURCES	50,912,647	52,658,995	53,046,599	59,571,662
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)	-		-	-
Emergency Fund	-	-	-	-
Proceeds of asset disposition	-			
Proceeds of Long-term Debt	-	-	-	-
Issuance of Software subscription	-	-	-	-
Issuance of lease liability	502,970			
Other				
SUBTOTAL OTHER FINANCING SOURCES	502,970	-	-	-
BEGINNING FUND BALANCE	9,348,338	7,086,710	6,554,472	6,554,472
Prior Period Adjustments	-	-	-	-
Residual Equity Transfers	-			
TOTAL BEGINNING FUND BALANCE	9,348,338	7,086,710	6,554,472	6,554,472
TOTAL AVAILABLE RESOURCES	60,763,955	59,745,705	59,601,071	66,126,134

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

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/2027 FINAL APPROVED
PUBLIC SAFETY:				
FIRE:				
Salaries and wages	26,393,137	26,260,013	29,445,200	29,934,900
Employee benefits	16,505,335	15,501,662	16,866,522	17,240,900
Services and supplies	7,129,993	7,387,189	8,010,350	9,056,700
Capital Outlay	1,041,824	96,200	597,026	-
		-		
SUBTOTAL	51,070,289	49,245,064	54,919,098	56,232,500
PUBLIC SAFETY FUNCTION TOTALS:				
FIRE:				
Salaries and wages	26,393,137	26,260,013	29,445,200	29,934,900
Employee benefits	16,505,335	15,501,662	16,866,522	17,240,900
Services and supplies	7,129,993	7,387,189	8,010,350	9,056,700
Capital Outlay	1,041,824	96,200	597,026	-
FUNCTION SUBTOTAL	51,070,289	49,245,064	54,919,098	56,232,500

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

FUNCTION Public Safety

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
DEBT SERVICE:				
Principal-Lease	-	121,695	126,636	126,636
Interest-Lease	-	11,305	11,764	11,764
SUBTOTAL	-	133,000	138,400	138,400
DEBT SERVICE:				
Principal-Software	63,318	11,000	11,000	12,000
Interest-Software	1,951	1,000	1,000	1,500
		-		
SUBTOTAL	65,269	12,000	12,000	13,500
DEBT SERVICE FUNCTION TOTALS				
Principal	63,318	132,695	137,636	138,636
Interest	1,951	12,305	12,764	13,264
FUNCTION SUBTOTAL	65,269	145,000	150,400	151,900

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

FUNCTION Debt Service

EXPENDITURES BY FUNCTION AND ACTIVITY		(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
PAGE	FUNCTION SUMMARY				
	General Government				
	Judicial				
8	Public Safety	51,070,289	49,245,064	54,919,098	54,919,098
	Public Works				
	Sanitation				
	Health				
	Welfare				
	Culture and Recreation				
	Community Support				
9	Debt Service	65,269	145,000	150,400	150,400
	Intergovernmental Expenditures				
TOTAL EXPENDITURES - ALL FUNCTIONS		51,135,558	49,390,064	55,069,498	55,069,498
OTHER USES:					
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)		-	-	-	-
Operating Transfers Out (Schedule T)					
11	Capital Projects Fund	500,000	1,421,431	1,266,684	1,371,186
12	Extraordinary Repairs and Maint.	-	215,110	316,671	316,671
14	Sick Annual Comp Benefits Fund	832,000	750,000	1,310,000	1,310,000
13	Emergency Fund	200,000	100,000	250,000	250,000
16	Debt Service Fund	1,009,687	1,314,628	1,317,653	1,317,653
18	Emergency Medical Services	-	-	-	
TOTAL EXPENDITURES AND OTHER USES		53,677,245	53,191,233	59,530,506	59,635,008
ENDING FUND BALANCE:		7,086,710	6,554,472	70,565	6,491,126
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE		60,763,955	59,745,705	59,601,071	66,126,134

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

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONS

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/2027 FINAL APPROVED
Charges for Service				
Services to other agencies	-	500,000	500,000	-
Miscellaneous				
Interest earnings	230,863	100,000	100,000	1,000
Net increase (decrease) in investments	179,341	-	-	
Reimbursements	5,529,437	11,561,300	400,000	2,124,559
Donations	41,454	499,761	-	
Other	-			
Subtotal	5,981,095	12,161,061	500,000	2,125,559
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	500,000	1,421,431	1,266,684	1,371,186
Proceeds of asset disposition	371,293	-	-	-
Proceeds from Debt Issuance	5,252,000	-	-	
Subtotal	6,123,293	1,421,431	1,266,684	1,371,186
BEGINNING FUND BALANCE	3,454,905	7,697,000	5,753,201	5,753,201
Prior Period Adjustment(s)	-			
Residual Equity Transfers	-			
TOTAL BEGINNING FUND BALANCE	3,454,905	7,697,000	5,753,201	5,753,201
TOTAL RESOURCES	15,559,293	21,779,492	8,019,885	9,249,946
EXPENDITURES				
PUBLIC SAFETY:				
FIRE:				
Salaries and wages	4,470	-	-	-
Employee benefits	60	-	-	-
Services and Supplies	280,203	184,530	190,000	168,000
Capital outlay	7,444,096	15,841,761	500,000	3,036,000
Subtotal	7,728,829	16,026,291	690,000	3,204,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)	-			
Issuance costs	133,464	-	-	
Operating Transfers Out (Schedule T)		-		
Debt Service Fund	-	-	-	
Subtotal	133,464	-	-	-
ENDING FUND BALANCE	7,697,000	5,753,201	7,329,885	6,045,946
TOTAL COMMITMENTS & FUND BALANCE	15,559,293	21,779,492	8,019,885	9,249,946

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE B -12

FUND CAPITAL PROJECTS FUND

FORM 4404LGF

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

* - Type
1 - General Obligation Bonds
2 - G.O. Revenue Supported Bonds
3 - G.O. Special Assessment Bonds
4 - Revenue Bonds
5 - Medium-Term Financing
6 - Medium-Term Financing - Lease Purchase
7 - Capital Leases
8 - Special Assessment Bonds
9 - Mortgages
10 - Other (Specify Type)
11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2026	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2027 INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
General Obligation MT Equipment Bonds Series 2020	5	10	$ 4,415,000.00	3/10/2020	3/1/2030	1.50%	$2,241,300	27,840	452,000	$479,840
Gereral Obligation Capital Improvement Bonds	1	15	$ 2,100,000.00	10/21/2020	6/1/2035	1.53%	$1,306,000	20,012	137,000	$157,012
Gereral Obligation Capital Improvement Bonds	1	25	$ 7,000,000.00	7/28/2021	6/1/2046	2.125 % - 4.00%	$5,965,000	147,519	225,000	$372,519
Nevada Capital Improvement Loan	10*	25	$ 5,252,000.00	12/3/2024	6/1/2049	3.11%	$5,029,000	155,282	153,000	$308,282
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
TOTAL ALL DEBT SERVICE							$14,541,300.00	$350,653.00	$967,000.00	$1,317,653.00

10* - Capital Improvement Revenue Bond

SCHEDULE C-1 - INDEBTEDNESS

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

Budget Fiscal Year 2026-2027

Transfer Schedule for Fiscal Year 2026-2027

	TRANSFERS IN			TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND			-	Capital Projects Fund	10	1,371,186
				Extraordinary Repairs and Maint	10	316,671
				Sick Annual Comp Benefits Fund	10	1,310,000
				Emergency Fund	10	250,000
				Debt Service Fund	10	1,317,653
SUBTOTAL			-			4,565,510
SPECIAL REVENUE FUNDS						
Sick Annual Comp Benefits Fund	General Fund	14	1,310,000			
Emergency Fund	General Fund	13	250,000			
SUBTOTAL			1,560,000			-

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

FORM 4404LGF

Transfer Schedule for Fiscal Year 2026-2027

	TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUND							
Capital Projects Fund	General Fund	11	1,371,186				
Extraordinary Repairs & Maintenance	General Fund	12	316,671				
SUBTOTAL			1,687,857				-
EXPENDABLE TRUST FUNDS							
SUBTOTAL			-				-
DEBT SERVICE	General Fund	15	1,317,653				
SUBTOTAL			1,317,653				-

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

FORM 4404LGF

Transfer Schedule for Fiscal Year 2026-2027

	TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS							
Emergency Services Fund			-				
SUBTOTAL			-				-
INTERNAL SERVICE							
							-
SUBTOTAL			-				-
RESIDUAL EQUITY TRANSFERS							
SUBTOTAL			-				-
TOTAL TRANSFERS			4,565,510				4,565,510

3663 Barron Way
Reno, NV 89511

Chief Richard J. Edwards
Phone: (775) 326-6000
Fax: (775) 326-6003

Nevada Department of Taxation
3850 Arrowhead Drive
Carson City, NV 89706

Truckee Meadows Fire Protection District herewith submits the TENTATIVE budget for the fiscal year ending June 30, 2027

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling $ 31,254,252

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 $ 60,613,151 and 2 proprietary funds with estimated expenses of $ 6,566,339

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 Crystal A. Sublet
(Printed Name)
Chief Fiscal Officer
(Title)
certify that all applicable funds and financial operations of this Local Government are listed herein

Signed

Dated:

Phone:

APPROVED BY THE GOVERNING BOARD

Clara Andriola

Jeanne Herman

SCHEDULED PUBLIC HEARING:

Date and Time May 26, 2025 at 9:00 AM

Publication Date May 15, 2026

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

INDEX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	BUDGET YEAR ENDING 06/30/2027
General Government			
Judicial			
Public Safety	212	209	196
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	212	209	196
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	212	209	196

POPULATION (AS OF JULY 1)	109,269	110,049	110,754
SOURCE OF POPULATION ESTIMATE*	Comprehensive Planning	Comprehensive Planning	Comprehensive Planning
Assessed Valuation (Secured and Unsecured Only) **	7,011,245,539	7,470,904,783	7,557,302,046
Net Proceeds of Mines	5,766,186	4,085,607	3,981,433
TOTAL ASSESSED VALUE	7,017,011,725	7,474,990,390	7,561,283,479
TAX RATE			
General Fund	0.5400	0.5400	0.5400
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.5400	0.5400	0.5400

*** 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. Estimate is based on the Washoe County Consensus Forecast.**

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2025-26

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [(**2, line A**)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) AD VALOREM REVENUE WITH CAP
OPERATING RATE: A. PROPERTY TAX Subject to Revenue Limitations	1.6361	7,557,302,046	123,645,019	0.5400	40,809,431	9,555,179	31,254,252
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	1.6361	3,981,433	65,140				
VOTER APPROVED: C. Voter Approved Overrides							
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)	0.0564	7,557,302,046	4,265,057				
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0564	7,557,302,046	4,265,057				
M. **SUBTOTAL A, C, L**	1.6925	7,557,302,046	127,910,076	0.5400	40,809,431	9,555,179	31,254,252
N. Debt							
O. **TOTAL M AND N**	1.6925	7,557,302,046	127,910,076	0.5400	40,809,431	9,555,179	31,254,252

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

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

Budget For Fiscal Year Ending June 30, 2027

Budget Summary for TRUCKEE MEADOWS 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	8,033,854	12,737,555	31,254,252	0.5400	9,054,792	-	-	61,080,453
Capital Projects Fund	4,360,583	-	-	-	1,000,000	-	1,266,684	6,627,267
Extraordinary Repairs & Maintenance	75,110	-	-	-	500	-	316,671	392,281
Emergency Fund	2,368,063	-	-	-	1,500,000	-	250,000	4,118,063
Sick Annual Comp Beneftis Fund	53,918	-	-	-	-	-	1,310,000	1,363,918
Stabilization Fund	695,595	-	-	-	5,000	-	-	700,595
Debt Service Fund	446,239	-	-	-	-	-	1,317,653	1,763,892
Subtotal Governmental Fund Types, Expendable Trust Funds	16,033,362	12,737,555	31,254,252	0.5400	11,560,292	-	4,461,008	76,046,469
PROPRIETARY FUNDS								
	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXXX	12,737,555	31,254,252	0.5400	XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX

FORM 4404LGF

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2027

Budget Summary for TRUCKEE MEADOWS 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	-	29,445,200	16,866,522	8,160,750	597,026	-	4,461,008	1,549,947	61,080,453
Capital Projects Fund	C	-	-	190,000	500,000	-	-	5,937,267	6,627,267
Extraordinary Repairs & Maintenance	C	-	-	1,000	175,000	-	-	216,281	392,281
Emergency Fund	R	910,000	300,000	290,000	-	-	-	2,618,063	4,118,063
Sick Annual Comp Beneftis Fund	R	1,310,000	-	-	-	-	-	53,918	1,363,918
Stabilization Fund	R	-	-	550,000	-	-	-	150,595	700,595
Debt Service Fund	D	-	-	1,317,653	-	-	-	446,239	1,763,892
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		31,665,200	17,166,522	10,509,403	1,272,026	-	4,461,008	10,972,310	76,046,469

* 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.**

FORM 4404LGF

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2027

Budget Summary for TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS IN (5)	OPERATING TRANSFERS OUT(6)	NET INCOME (7)
Emergency Medical Services	E	3,249,000	6,058,839	9,000	-	-	-	(2,800,839)
Workers' Compensation Fund	I	-	507,500	-	-	-	-	(507,500)
TOTAL		3,249,000	6,566,339	9,000	-	-	-	(3,308,339)

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

** Include Depreciation

FORM 4404LGF

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes:				
Property Tax	27,439,517	29,136,123	31,254,252	31,254,252
Property Tax-AB 104	384,442	398,583	412,855	412,855
Licenses and permits:				
Gaming, AB 104	109,973	100,000	100,000	100,000
Other	199,241	197,500	170,000	170,000
Intergovernmental:				
Federal grants	79,159	2,529,688	2,403,000	2,500,000
State grants	-	540,500	-	180,000
Consolidated taxes	11,676,827	12,393,797	12,737,555	12,737,555
Real property transfer tax, AB 104	88,793	90,000	90,000	90,000
Supplemental city/county relief tax, AB 104	1,885,357	2,086,154	1,900,000	1,900,000
Interlocal agreement, fire suppression	464,373	-	-	-
Other	-	-	-	1,300,000
Charges for Services:				
Services to other agencies	3,356,306	3,087,829	2,798,100	3,150,000
Other	62,767	164,456	120,000	120,000
Miscellaneous:				
Donations	21,245	-	-	
Investment earnings	271,369	328,000	280,000	280,000
Net increase (decrease) in investments	197,145	-		
Permits	-	-	-	
Reimbursements	4,616,132	4,309,620	777,200	5,123,000
Other	60,001	42,019	3,637	254,000
SUBTOTAL REVENUE ALL SOURCES	50,912,647	55,404,269	53,046,599	59,571,662
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)	-		-	-
Emergency Fund	-	-	-	-
Proceeds of asset disposition	-			
Proceeds of Long-term Debt	-	-	-	-
Issuance of Software subscription	-	-	-	-
Issuance of lease liability	502,970			
Other				
SUBTOTAL OTHER FINANCING SOURCES	502,970	-	-	-
BEGINNING FUND BALANCE	9,348,338	7,086,710	8,033,854	8,033,854
Prior Period Adjustments	-	-	-	-
Residual Equity Transfers	-			
TOTAL BEGINNING FUND BALANCE	9,348,338	7,086,710	8,033,854	8,033,854
TOTAL AVAILABLE RESOURCES	60,763,955	62,490,979	61,080,453	67,605,516

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

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/2027 FINAL APPROVED
PUBLIC SAFETY:				
FIRE:				
Salaries and wages	26,393,137	26,774,257	29,445,200	29,934,900
Employee benefits	16,505,335	15,576,169	16,866,522	17,240,900
Services and supplies	7,129,993	7,636,605	8,010,350	9,056,700
Capital Outlay	1,041,824	583,535	597,026	-
SUBTOTAL	51,070,289	50,570,566	54,919,098	56,232,500
PUBLIC SAFETY FUNCTION TOTALS:				
FIRE:				
Salaries and wages	26,393,137	26,774,257	29,445,200	29,934,900
Employee benefits	16,505,335	15,576,169	16,866,522	17,240,900
Services and supplies	7,129,993	7,636,605	8,010,350	9,056,700
Capital Outlay	1,041,824	583,535	597,026	-
FUNCTION SUBTOTAL	51,070,289	50,570,566	54,919,098	56,232,500

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

FUNCTION Public Safety

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/2027 FINAL APPROVED
DEBT SERVICE:				
Principal-Lease	-	121,695	126,636	126,636
Interest-Lease	-	11,305	11,764	11,764
SUBTOTAL	-	133,000	138,400	138,400
DEBT SERVICE:				
Principal-Software	63,318	12,000	11,000	12,000
Interest-Software	1,951	1,500	1,000	1,500
SUBTOTAL	65,269	13,500	12,000	13,500
DEBT SERVICE FUNCTION TOTALS				
Principal	63,318	133,695	137,636	138,636
Interest	1,951	12,805	12,764	13,264
FUNCTION SUBTOTAL	65,269	146,500	150,400	151,900

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

FUNCTION Debt Service

EXPENDITURES BY FUNCTION AND ACTIVITY		(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/2027 FINAL APPROVED
PAGE	FUNCTION SUMMARY				
	General Government				
	Judicial				
8	Public Safety	51,070,289	50,570,566	54,919,098	56,232,500
	Public Works				
	Sanitation				
	Health				
	Welfare				
	Culture and Recreation				
	Community Support				
9	Debt Service	65,269	146,500	150,400	151,900
	Intergovernmental Expenditures				
TOTAL EXPENDITURES - ALL FUNCTIONS		51,135,558	50,717,066	55,069,498	56,384,400
OTHER USES:					
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)		-	-		310,000
Operating Transfers Out (Schedule T)				.	
11	Capital Projects Fund	500,000	1,196,995	1,266,684	1,371,186
12	Extraordinary Repairs and Maint.	-	224,436	316,671	316,671
14	Sick Annual Comp Benefits Fund	832,000	904,000	1,310,000	1,310,000
13	Emergency Fund	200,000	100,000	250,000	250,000
16	Debt Service Fund	1,009,687	1,314,628	1,317,653	1,317,653
18	Emergency Medical Services	-	-	-	
TOTAL EXPENDITURES AND OTHER USES		53,677,245	54,457,125	59,530,506	61,259,910
ENDING FUND BALANCE:		7,086,710	8,033,854	1,549,947	6,345,606
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE		60,763,955	62,490,979	61,080,453	67,605,516

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

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONS

FORM 4404LGF

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
Charges for Service				
Services to other agencies	-	-	500,000	-
Miscellaneous				
Interest earnings	230,863	-	100,000	1,000
Net increase (decrease) in investments	179,341	-	-	
Reimbursements	5,529,437	12,650,468	400,000	2,124,559
Donations	41,454	495,405	-	
Other	-			
Subtotal	5,981,095	13,145,873	500,000	2,125,559
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	500,000	1,196,994	1,266,684	1,371,186
Proceeds of asset disposition	371,293	44,751	-	-
Proceeds from Debt Issuance	5,252,000	-	-	
Subtotal	6,123,293	1,241,745	1,266,684	1,371,186
BEGINNING FUND BALANCE	3,454,905	7,697,000	4,360,583	4,360,583
Prior Period Adjustment(s)	-			
Residual Equity Transfers	-			
TOTAL BEGINNING FUND BALANCE	3,454,905	7,697,000	4,360,583	4,360,583
TOTAL RESOURCES	15,559,293	22,084,618	6,627,267	7,857,328
EXPENDITURES				
PUBLIC SAFETY:				
FIRE:				
Salaries and wages	4,470	-	-	-
Employee benefits	60	-	-	-
Services and Supplies	280,203	220,678	190,000	168,000
Capital outlay	7,444,096	17,503,357	500,000	3,036,000
Subtotal	7,728,829	17,724,035	690,000	3,204,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)	-			
Issuance costs	133,464	-	-	
Operating Transfers Out (Schedule T)		-		
Debt Service Fund	-	-	-	
Subtotal	133,464	-	-	-
ENDING FUND BALANCE	7,697,000	4,360,583	5,937,267	4,653,328
TOTAL COMMITMENTS & FUND BALANCE	15,559,293	22,084,618	6,627,267	7,857,328

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE B -12

FUND CAPITAL PROJECTS FUND

FORM 4404LGF

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
Miscellaneous				
Interest earnings	-	1,000	500	500
Net increase (decrease) in investments	-	-	-	
Reimbursements	-	-	-	
Donations	-	-	-	
Other	-			
Subtotal	-	1,000	500	500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-	215,110	316,671	316,671
Proceeds of asset disposition	-	-	-	-
Proceeds from Debt Issuance	-	-	-	
Subtotal	-	215,110	316,671	316,671
BEGINNING FUND BALANCE	-	-	75,110	75,110
Prior Period Adjustment(s)	-			
Residual Equity Transfers	-			
TOTAL BEGINNING FUND BALANCE	-	-	75,110	75,110
TOTAL RESOURCES	-	216,110	392,281	392,281
EXPENDITURES				
PUBLIC SAFETY:				
FIRE:				
Salaries and wages	-	-	-	-
Employee benefits	-	-	-	-
Services and Supplies	-	1,000	1,000	1,000
Capital outlay	-	140,000	175,000	175,000
Subtotal	-	141,000	176,000	176,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)	-			
Issuance costs	-	-	-	
Operating Transfers Out (Schedule T)		-		
Debt Service Fund	-	-	-	
Subtotal	-	-	-	-
ENDING FUND BALANCE	-	75,110	216,281	216,281
TOTAL COMMITMENTS & FUND BALANCE	-	216,110	392,281	392,281

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE B -12

FUND EXTRAORDINARY REPAIRS & MAINTENANCE

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes				
Ad valorem, general	-	-	-	-
Intergovernmental				
Federal grants	-	-	-	-
State grants	-	-	-	-
Local Contributions	-	-	-	-
Miscellaneous	-	-		
Reimbursements	2,393,136	1,500,000	1,500,000	1,500,000
Subtotal	2,393,136	1,500,000	1,500,000	1,500,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	200,000	250,000	250,000	250,000
General Fund	-	-	-	
BEGINNING FUND BALANCE	917,898	1,906,314	2,368,063	2,368,063
Prior Period Adjustment(s)	-	-		
Residual Equity Transfers	-			
TOTAL BEGINNING FUND BALANCE	917,898	1,906,314	2,368,063	2,368,063
TOTAL RESOURCES	3,511,034	3,656,314	4,118,063	4,118,063
EXPENDITURES				
PUBLIC SAFETY:				
FIRE:				
Salaries and wages	1,239,952	705,257	910,000	910,000
Employee beneftis	217,875	318,221	300,000	300,000
Services and supplies	146,893	264,773	290,000	290,000
Capital Outlay	-	-		
Subtotal	1,604,720	1,288,251	1,500,000	1,500,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)	-	-		
Operating Transfers Out (Schedule T)	-	-		
General Fund	-	-	-	
ENDING FUND BALANCE	1,906,314	2,368,063	2,618,063	2,618,063
TOTAL COMMITMENTS & FUND BALANCE	3,511,034	3,656,314	4,118,063	4,118,063

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE B -13

FUND EMERGENCY FUND

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/2027 FINAL APPROVED
Miscellaneous	-	-	-	-
Investment Earnings	-	-	-	-
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	832,000	904,000	1,310,000	1,310,000
BEGINNING FUND BALANCE	125,949	53,918	53,918	53,918
Prior Period Adjustment(s)	-	-		
Residual Equity Transfers	-	-		
TOTAL BEGINNING FUND BALANCE	125,949	53,918	53,918	53,918
TOTAL RESOURCES	957,949	957,918	1,363,918	1,363,918
EXPENDITURES				
PUBLIC SAFETY:				
FIRE:				
Salaries and wages	904,031	904,000	1,310,000	1,310,000
Employee Benefits	-	-	-	-
Subtotal	904,031	904,000	1,310,000	1,310,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE	53,918	53,918	53,918	53,918
TOTAL COMMITMENTS & FUND BALANCE	957,949	957,918	1,363,918	1,363,918

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE B -14

FUND SICK ANNUAL COMP BENEFITS FUND

REVENUES	(1) ACTUAL PRIOR YEAR ENDING ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
Miscellaneous				
Investment Earnings	36,985	5,000	5,000	5,000
Subtotal	36,985	5,000	5,000	5,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-	-	-	-
BEGINNING FUND BALANCE	654,405	691,095	695,595	695,595
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	654,405	691,095	695,595	695,595
TOTAL RESOURCES	691,390	696,095	700,595	700,595
EXPENDITURES				
PUBLIC SAFETY:				
FIRE:				
Salaries and wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and supplies	295	500	550,000	550,000
Subtotal	295	500	550,000	550,000
OTHER USES		-		
CONTINGENCY (not to exceed 3% of total expenditures)	-		-	-
Operating Transfers Out (Schedule T)	-		-	-
ENDING FUND BALANCE	691,095	695,595	150,595	150,595
TOTAL COMMITMENTS & FUND BALANCE	691,390	695,595	700,595	700,595

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE B -15

FUND STABILIZATION FUND

FORM 4404LGF

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
Subtotal				
OTHER FINANCING SOURCES (Specify):				
Transfers In (Schedule T)				
General Fund	1,009,687	1,314,628	1,317,653	1,317,653
Capital Projects Fund	-	-	-	
Subtotal	1,009,687	1,314,628	1,317,653	1,317,653
BEGINNING FUND BALANCE	600,000	446,239	446,239	446,239
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	600,000	446,239	446,239	446,239
TOTAL AVAILABLE RESOURCES	1,609,687	1,760,867	1,763,892	1,763,892

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)
SCHEDULE C - DEBT SERVICE FUND

THE ABOVE DEBT IS REPAID BY OPERATING RESOURCES

EXPENDITURES AND RESERVES	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
Type: Medium-Term Financing				
Principal	437,000	444,000	452,000	452,000
Interest	41,055	34,500	27,840	27,840
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal	478,055	478,500	479,840	479,840
TOTAL RESERVED (MEMO ONLY)				
Type: General Obligation Capital Improvement				
Principal	133,000	135,000	137,000	137,000
Interest	24,113	22,078	20,012	20,012
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal	157,113	157,078	157,012	157,012
TOTAL RESERVED (MEMO ONLY)				
Type: General Obligation Capital Improvement				
Principal	210,000	215,000	225,000	225,000
Interest	164,519	156,119	147,519	147,519
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal	374,519	371,119	372,519	372,519
TOTAL RESERVED (MEMO ONLY)				
Type: Nevada Capital Improvement Revenue Bond				
Principal	73,000	148,000	153,000	153,000
Interest	80,761	159,931	155,282	155,282
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal	153,761	307,931	308,282	308,282
TOTAL RESERVED (MEMO ONLY)	600,000	446,238	446,238	446,238
ENDING FUND BALANCE	446,239	446,239	446,239	446,239
TOTAL COMMITMENTS & FUND BALANCE	1,609,687	1,760,867	1,763,893	1,763,893

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)
SCHEDULE C - DEBT SERVICE FUND

THE ABOVE DEBT IS REPAID BY OPERATING RESOURCES

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/2027 FINAL APPROVED
OPERATING REVENUE				
Charges for Service	5,981,846	4,530,700	3,249,000	3,249,000
Total Operating Revenue	5,981,846	4,530,700	3,249,000	3,249,000
OPERATING EXPENSE				
Salaries and wages	2,845,610	2,506,498	3,128,700	3,128,700
Employee beneftis	2,063,777	1,911,859	2,053,939	2,053,939
Services and supplies	596,195	540,639	626,200	626,200
Depreciation/Amortization	213,513	250,000	250,000	250,000
Depreciation/Amortization				
Total Operating Expense	5,719,095	5,208,996	6,058,839	6,058,839
Operating Income or (Loss)	262,751	(678,296)	(2,809,839)	(2,809,839)
NONOPERATING REVENUES (EXPENSES)				
State Grant	11,760	-		
Federal Grant	500,000	-		
Donations	-	12,489		
Investment earnings	81,115	91,691	9,000	9,000
Net increase(decrease) in the value of investments	65,525	-		
Gain(loss) on asset disposition	(1,875)	-	-	-
	-	-	-	-
Total Nonoperating Revenues (Expense)	656,525	104,180	9,000	9,000
CAPITAL CONTRIBUTIONS				
Capital contributions	156,946	-	-	-
Total Capital Contributions	86,464	-	-	-
Net Income before Operating Transfers	1,005,740	(574,116)	(2,800,839)	(2,800,839)
Operating Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	1,005,740	(574,116)	(2,800,839)	(2,800,839)

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND Emergency Medical Services

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	2,255,500	2,489,626	2,200,000	2,200,000
Cash received from others	2,978,499	2,041,074	1,049,000	1,049,000
Cash payments to suppliers and service providers	(700,785)	(540,639)	(626,200)	(626,200)
Cash payments to employees for salaries & benefits	(4,256,989)	(4,108,357)	(4,872,639)	(4,872,639)
a. Net cash provided by (or used for) operating activities	276,225	(118,296)	(2,249,839)	(2,249,839)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
State Grants	11,760	-	-	-
Federal Grants	-	-		
Donations		-		
Transfers In	-	-	-	
b. Net cash provided by (or used for) noncapital financing activities	11,760	12,489	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from asset disposition	7,125	45,684		
Federal Grant	500,000			
Purchase of Capital Assets	(679,574)		-	
c. Net cash provided by (or used for) capital and related financing activities	(172,449)	45,684	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Investment earnings	143,210	91,691	9,000	9,000
d. Net cash provided by (or used in) investing activities	143,210	91,691	9,000	9,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	258,746	31,568	(2,240,839)	(2,240,839)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	3,779,066	4,037,812	4,069,380	4,069,380
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	4,037,812	4,069,380	1,828,541	1,828,541

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Emergency Medical Services

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
Charges for services	-			
Total Operating Revenue	-	-	-	-
OPERATING EXPENSE				
Services and supplies	57,685	507,500	507,500	507,500
Depreciation/Amortization				
Depreciation/Amortization				
Total Operating Expense	57,685	507,500	507,500	507,500
Operating Income or (Loss)	(57,685)	(507,500)	(507,500)	(507,500)
NONOPERATING REVENUES				
Investment earnings	79,207	-	-	-
Net increase(decrease) in the value of investments	61,139	-		
Property Taxes	-	-	-	-
Subsidies	-	-	-	-
Consolidated Tax	-	-	-	-
Total Nonoperating Revenues	140,346	-	-	-
NONOPERATING EXPENSES				
Interest Expense	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	82,661	(507,500)	(507,500)	(507,500)
Operating Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	82,661	(507,500)	(507,500)	(507,500)

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND WORKERS' COMPENSATION FUND

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from other funds	-	-	-	-
Cash received from customers	-	-	-	-
Cash received from others	-	-	-	-
Cash payments for services and supplies	(16,602)	(507,500)	(507,500)	(507,500)
a. Net cash provided by (or used for) operating activities	(16,602)	(507,500)	(507,500)	(507,500)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Cash received from operating transfers	-	-	-	-
Interested paid	-	-		
Transfer Out			-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
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	138,135	-	-	-
d. Net cash provided by (or used in) investing activities	138,135	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	121,533	(507,500)	(507,500)	(507,500)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,361,558	2,483,091	1,975,591	1,975,591
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,483,091	1,975,591	1,468,091	1,468,091

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND WORKERS' COMPENSATION FUND

.

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

* - Type
1 - General Obligation Bonds
2 - G.O. Revenue Supported Bonds
3 - G.O. Special Assessment Bonds
4 - Revenue Bonds
5 - Medium-Term Financing
6 - Medium-Term Financing - Lease Purchase
7 - Capital Leases
8 - Special Assessment Bonds
9 - Mortgages
10 - Other (Specify Type)
11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2026	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2027 INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
General Obligation MT Equipment Bonds Series 2020	5	10	$ 4,415,000.00	3/10/2020	3/1/2030	1.50%	$2,241,300	$27,840	$452,000	$479,840
Gereral Obligation Capital Improvement Bonds	1	15	$ 2,100,000.00	10/21/2020	6/1/2035	1.53%	$1,306,000	$20,012	$137,000	$157,012
Gereral Obligation Capital Improvement Bonds	1	25	$ 7,000,000.00	7/28/2021	6/1/2046	2.125 % - 4.00%	$5,965,000	$147,519	$225,000	$372,519
Nevada Capital Improvement Loan	10*	25	$ 5,252,000.00	12/3/2024	6/1/2049	3.11%	$5,029,000	155,282	153,000	$308,282
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
TOTAL ALL DEBT SERVICE							$14,541,300.00	$350,653.40	$967,000.00	$1,317,653.40

10* - Capital Improvement Revenue Bond

SCHEDULE C-1 - INDEBTEDNESS

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT Budget Fiscal Year 2026-2027
(Local Government)

FORM 4404LGF

Transfer Schedule for Fiscal Year 2026-2027

	TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
GENERAL FUND			-		Capital Projects Fund	10	1,266,684
					Extraordinary Repairs and Maint	10	316,671
					Sick Annual Comp Benefits Fund	10	1,310,000
					Emergency Fund	10	250,000
					Debt Service Fund	10	1,317,653
SUBTOTAL			-				4,461,008
SPECIAL REVENUE FUNDS							
Sick Annual Comp Benefits Fund	General Fund	14	1,310,000				
Emergency Fund	General Fund	13	250,000				
SUBTOTAL			1,560,000				-

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2026-2027

	TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUND							
Capital Projects Fund	General Fund	11	1,266,684				
Extraordinary Repairs & Maintenance	General Fund	12	316,671				
SUBTOTAL			1,583,355				-
EXPENDABLE TRUST FUNDS							
SUBTOTAL			-				-
DEBT SERVICE	General Fund	15	1,317,653				
SUBTOTAL			1,317,653				-

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2026-2027

	TRANSFERS IN			TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS						
Emergency Services Fund			-			
SUBTOTAL			-			-
INTERNAL SERVICE						
						-
SUBTOTAL			-			-
RESIDUAL EQUITY TRANSFERS						
SUBTOTAL			-			-
TOTAL TRANSFERS			4,461,008			4,461,008

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

FORM 4404LGF

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: 84th Session; February 1, 2027 to May 31, 2027

1. Activity: None
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 $

Total $ -

Entity: TRUCKEE MEADOWS FIRE PROTECTION DISTRICT Budget Year 2026-2027

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2026-2027

Local Government: Truckee Meadows Fire Protection District
Contact: Crystal Sublet
E-mail Address: csublet@tmfpd.us
Daytime Telephone: 775-326-6070

Total Number of Existing Contracts: ______12______

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2025-26	Proposed Expenditure FY 2026-27	Reason or need for contract:
1	Manpower	7/1/2023	Open	95,000	20,000	Temporary Services
2	Eide Bailly LLP	Mutliple	Yearly	127,150	127,150	Audit Services
3	Dr. Watson	7/1/2023	Yearly	25,000	25,000	Medical Director Services
4	Ready Rebound	7/1/2023	Yearly	50,000	50,000	Creation of a personalized health & performance program
5	Embgro	7/1/2023	6/30/2026	90,000	90,000	Mental Health Support
6	Regional Emergency Medical Services	6/1/2021	Yearly	684,425	800,000	Dispatch Services
7	Dr Sanders	7/1/2023	6/30/2026	25,000	25,000	Medical Director Services
8	JNA Consulting	Open	Yearly	5,000	5,000	Debt Consulting
9	Simons Hall	Open	Yearly	10,000	10,000	Legal Services
10	Ekay Economic Consultants	3/6/2024	6/30/2026	10,000	-	Economic Consultants
11	Marshall EMS Billing	12/1/2023	Yearly	110,000	110,000	Ambulance Service Billing
12	Fisher Health and Wellness	Open	Yearly	65,000	65,000	Physical Therapy
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			$ 1,296,575	$ 1,327,150	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS
Budget Year 2025-2026

Local Government: Truckee Meadows Fire Protection District
Contact: Crystal Sublet
E-mail Address: csublet@tmfpd.us
Daytime Telephone: 775-326-6070

Total Number of Privatization Contracts: 1

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure 2025-2026	Proposed Expenditure 2026-2027	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	Manpower	Ongoing	Open	1 year	$ 20,000	$ 20,000	Accountant	0.15	$45.00	Provide assistance as needed
2	Manpower	Ongoing	Open	1 year	$ 75,000	$ 60,000	Inspector	0.5	$75.00	Fire Inspection assistance
	Total				$ 95,000	$ 80,000		0.65		

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)

RATES ENTERED	
Operating Rate	0.5400
Voter Approved	0.0000
Legislative	0.0000
Debt Service	0.0000
TOTAL	***0.5400***

Entity: ***Truckee Meadows Fire Protection District***

Reviewed by: ***Crystal Sublet***

Date: ***April 15, 2026***

GENERAL QUESTIONS	**Yes**	**No**	**N/A**
Have appropriate schedules been filed?	☑	☐	☐
Have any new funds been created?	☐	☑	☐
If yes, list below in NOTES and were the creating resolutions submitted to Local Government Finance?	☐	☐	☑
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?	☐	☐	☑
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?	☐	☐	☑
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)	☑	☐	☐
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.)	☑	☐	☐
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)?	☐	☐	☑
Is a budget message filed for Counties and Cities?	☐	☐	☑
Does the budget include the Lobbying Expense Estimate (form 30)? **This form is to be submitted only for legislative years.**	☐	☐	☑
Are forms 31and/or 32 included with the budget documents?	☑	☐	☐

NOTES:

SCHEDULE S-1 (COUNTIES & CITIES ONLY)	**Yes**	**No**	**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?	☐	☐	☑
Does the beginning fund balance, Column 3, agree with Column 1 total, Schedule A?	☐	☐	☑
Do total expenditures, operating transfers out, and ending fund balance, Column 3, agree with Column 8 total, Schedule A-1?	☐	☐	☑

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:

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:

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:

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:

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)]	☐	☑	☐
Has a separate Capital Projects Fund been established to show for the five cent Capital Projects Levy (applies to Counties, Cities and Towns)?	☐	☐	☑

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 issued allow for a reduction in debt rate?	☐	☐	☑
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)	☐	☐	☑

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 rnet position on balance shown in the audit?	☐	☑	☐
Have the total cash and cash equivalents been budgeted in a <u>positive</u> 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	**Yes**	**No**	**N/A**
Is a regional street and highway fund established? (NRS 373.110)	☐	☐	☑
Is agriculture extension support (ad valorem plus supplemental city/county relief tax or operating transfer in) equivalent to one cent? [NRS 549.020 (2)]	☐	☐	☑
If more (not greater than five cents), is there a resolution supporting it?	☐	☐	☑
County Indigent Funds:			
Indigent fund tax support:			
For counties with a population of 400,000 or more:	**Yes**	**No**	**N/A**
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: