



TRUCKEE MEADOWS FIRE PROTECTION DISTRICT STAFF REPORT

Board Meeting Date: December 16, 2025

DATE: December 2, 2025
TO: Truckee Meadows Fire Protection District Board of Fire Commissioners
FROM: Cindy Vance, Chief Fiscal Officer
Phone: (775) 326-6000 Email: cvance@tmfpd.us
THROUGH: Richard Edwards, Fire Chief
Phone (775) 326-6000 Email: redwards@tmfpd.us
SUBJECT: Financial presentation on the status of the Fiscal Year 2025-2026 General Fund & Capital Project Funds as of November 30, 2025. [Non-action item]

SUMMARY

This item is a presentation on the status of the Fiscal Year 2025-2026 (FY25/26) General Fund & Capital Project Funds as of November 30, 2025.

PREVIOUS ACTION

May 20, 2025, the Board of Fire Commissioners adopted the final FY25/26 budget for the Truckee Meadows Fire Protection District.

BACKGROUND

The purpose of this presentation is to review the financial status of the General Fund & Capital Project Funds of the District as of November 30.

GENERAL FUND REVENUES

A significant portion of the District's General Fund revenues are approximately two months in arrears. The District's main general revenue source is property taxes. The District has received two of the four significant tax payments, August and October. August is one of the larger tax payments. As of November 30, 2025, the District has recognized \$16,800,196 in property taxes which are approximately 2% above budget. The District has received three consolidated tax payments for a total of \$3,127,761, which is 1.7% over budget. Revenues as of November 30, 2025, are approximately 41.5% of budget.

The budget to actual for General Fund Revenues as of November 30, 2025, is as follows:

	FY26 Budget	As of November 30, 2025	% of Budget
Revenues			
Taxes	\$ 29,924,859	\$ 16,829,457	56.2%
Lic Permits	270,000	78,206	29.0%
Intergovernmental	16,407,005	4,425,109	27.0%
Charges for Services	2,875,634	492,286	17.1%
Misc & Reimbursements	5,423,957	943,831	17.4%
Total Revenues	<u>\$ 54,901,455</u>	<u>\$ 22,768,889</u>	<u>41.5%</u>

GENERAL FUND EXPENDITURES

Most of the District's General Fund Expenditures relate to salaries and employee benefits. Salaries and employee benefits account for 79% of the total General Fund budgeted expenditures and uses, including transfers out and contingency; salaries and benefits are closely monitored.

As of November 30, 2025, the District is within expenditure expectations of five months which is equal to 42%. The budget to actual for General Fund Expenditures and Uses as of November 30, 2025, is as follows:

	FY26 Budget	As of November 30, 2025	% of Budget
Expenditures			
Salaries & Wages	\$ 26,966,390	\$ 10,740,925	39.8%
Employee Benefits	18,753,952	6,605,453	35.2%
Services and Supplies & Lease Payments	7,639,249	1,954,649	25.6%
Capital	597,091	551,016	92.3%
Contingency	310,000	-	0.0%
Transfers	3,736,059	1,364,274	36.5%
Total Expenditures	<u>\$ 58,002,741</u>	<u>\$ 21,216,316</u>	<u>36.6%</u>

Details by department accompany this staff report.

The District does not perform a monthly end close therefore there may be changes in actual amounts in the future that impact November 2025. These changes are not anticipated to be significant. Any unexpected significant changes to prior months will be presented at the following Board meeting.

CAPITAL PROJECTS FUNDS

The District has two Capital Projects funds. The revenues and expenditures within these two funds do not follow trends. Both funds receive an allocation of property tax via transfers from the general fund, which is currently at approximately 36.8% of the budget.

Other revenues including reimbursements and grants are recorded based on events within the individual projects they relate to. The District has received a grant for a Type II engine and the funds for that grant were received in advance.

Current expenditures are at 24.2% in the Capital Projects Fund and 0.0% in the Extraordinary Repairs and Maintenance Fund.

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FISCAL IMPACT

There is no fiscal impact with the presentation of the FY25/26 budget to actual for the Truckee Meadows Fire Protection District's General Fund as of November 30.

RECOMMENDATION

None. This item is for presentation only.