



TRUCKEE MEADOWS FIRE PROTECTION DISTRICT STAFF REPORT

Board Meeting Date: September 2, 2025

DATE: August 13, 2025
TO: Truckee Meadows Fire Protection District Board of Fire Commissioners
FROM: Cindy Vance, Chief Fiscal Officer
Phone: (775) 326-6070 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 2024-2025 General Fund as of July 31, 2025. [Non-action item]

SUMMARY

This item is a presentation on the status of the Fiscal Year 2024-2025 General Fund as of July 31, 2025.

PREVIOUS ACTION

May 20, 2025, the Board of Fire Commissioners adopted the final Fiscal Year 2025-2026 (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 of the District as of July 31, 2025.

GENERAL FUND REVENUES

Most 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 will receive the first quarter property tax payment in August. Other revenues, including intergovernmental, are expected to be received starting in September. Therefore, actual revenues, as of July 31, 2025, are less than 1%. This is consistent with expectations.

The budget to actual for General Fund Revenues as of July 31, 2025, is as follows:

	FY26 Budget	As of July 31, 2025	% of Budget
Revenues			
Taxes	\$ 29,924,859	\$ 27,665	0.1%
Lic Permits	270,000	12,789	4.7%
Intergovernmental	16,407,005	-	0.0%
Charges for Services	2,875,634	-	0.0%
Misc & Reimbursements	5,423,957	23,305	0.4%
Total Revenues	<u>\$ 54,901,455</u>	<u>\$ 63,759</u>	<u>0.1%</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 July 3, 2025, the District is within expenditure expectations of one month which is equal to 8.3%. The budget to actual for General Fund Expenditures and Uses as of July 31, 2025 is as follows:

	FY26 Budget	As of July 31, 2025	% of Budget
Expenditures			
Salaries & Wages	\$ 26,966,390	\$ 2,198,606	8.2%
Employee Benefits	18,753,952	1,070,631	5.7%
Services and Supplies & Lease Payments	7,639,249	442,266	5.8%
Capital	597,091	-	0.0%
Contingency	310,000	-	0.0%
Transfers	3,736,059	100,000	2.7%
Total Expenditures	<u>\$ 58,002,741</u>	<u>\$ 3,811,503</u>	<u>6.6%</u>

Details by department accompanies 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 July 2025. These changes are not anticipated to be significant. Any unexpected significant changes to prior months will be presented at the following Board meeting.

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 July 31, 2025.

RECOMMENDATION

None. This item is for presentation only.