



EAST FORK FIRE PROTECTION DISTRICT

1694 County Road
Minden, NV 89423
(775) 782-9040
(775) 782-9043 (fax)
www.eastforkfire.org

Tod F. Carlini, District Fire Chief
Amy Ray, Deputy Fire Chief/Fire Marshal
Scott Gorgon, Deputy Chief Operations
Larry Goss, Deputy Fire Chief Training
Lisa Owen, Director of Administrative Services
Kathy Lewis, CPA, Director of Financial Services

Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7937

East Fork Fire Protection District _____ herewith submits the (TENTATIVE) (FINAL) budget for the fiscal year ending June 30, 2023

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 10,937,439

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 2 governmental fund types with estimated expenditures of \$ 22,487,243 and 0 proprietary funds with estimated expenses of \$ 0

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 Tod Carlini
(Print Name)
District Fire Chief
(Title)

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

Signed: [Signature]

Dated: May 17, 2022

Phone: 775-782-9040

APPROVED BY THE GOVERNING BOARD

Only necessary for FINAL Budget
(Signature by DocuSign is acceptable)

[Signature]
Bernard W. Curtis
Jacques Etcheberry
Barbara J. Griffin
[Signature]

SCHEDULED PUBLIC HEARING:
(Must be held from May 16, 2022 to May 31, 2022 this year)

Date and Time: May 17, 2022 at 1:00pm

Publication Date: Wednesday, May 4, 2022

Place: District Office, Emergency Operations Room, 1694 County Road Minden, NV 89423

Schedule 1

East Fork Fire
Final Budget

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Lisa Owen, Executive Office Manager

May 17, 2022

State of Nevada
Department of Taxation
Capitol Complex
Carson City, NV 89701

Regarding: FY 22/23 Final Budget for the East Fork Fire Protection District

To Whom It May Concern,

Attached please find the FY 22/23 Final Budget for the East Fork Fire Protection District. The budget supports 105 employed personnel, 8 volunteer fire departments, administration, all fire suppression, emergency medical services, training and safety, technical rescue needs, hazardous materials response and fire prevention.

This budget follows the guidelines established by the East Fork Fire Protection District Board of Directors and as provided for in NRS 474. The Final Budget includes a 1.5% contingency and a 12.5% ending fund balance. The tax rate of .4874 is being used for ad valorem purposes. This will be the sixth year the East Fork Fire Protection District will be governed as a separate entity with its independent board and not as a component unit of Douglas County government. This will be the first year we will receive sales tax allocation with Douglas County now being a non-guaranteed county.

The District relies more on employed fire and EMS personnel, who fall under labor contracts per NRS 288. The District is currently in labor contract negotiations. The District will be completing its third year of funding from a Federal staffing grant (SAFER) received two years ago. The District's Volunteer Program has been modified to encourage and support a more logistical and wildland firefighter roll for volunteers.

The District provides one of the most progressive and complete firefighter training programs within the state. Training offerings include all entry level logistical and support training for our volunteers and supports specialized, recertification, and routine training for career staff. The District has participated in a regional training academy for all of its new employees for several years now.

Increases in Ambulance User Fees have been included in the revenue estimates. Development and construction continue to move forward, with housing costs at an elevated level.

The District is currently servicing a \$2,000,000 medium term debt incurred specific to fund capital improvements. The debt obligation was established in FY18/19.

Last year the district experienced one of its most devastating wildland fire seasons, with two significant fires impacting our jurisdiction and our residents. The massive Tamarack Fire consumed 17,000 acres and destroyed over a dozen occupied homes.

The staff and administration of the East Fork Fire Protection District look forward to serving the community in the year ahead. We approach our challenges with confidence and determination.

Sincerely,


Tod F. Carlini, District Fire Chief

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/21	ESTIMATED CURRENT YEAR YEAR 06/30/22	BUDGET YEAR YEAR 06/30/23
General Government			
Judicial			
Public Safety	95	98.5	98.5
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	95	98.5	98.5
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	95	98.5	98.5

POPULATION (AS OF JULY 1)	43895	43895	43895
SOURCE OF POPULATION ESTIMATE*	Douglas County Clerk's Office/Redistricting	Douglas County Clerk's Office/Redistricting	Douglas County Clerk's Office/Redistricting
Assessed Valuation (Secured and Unsecured Only)			
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	2,261,894,423	2,364,191,882	2,592,427,870
TAX RATE			
General Fund	0.4874	0.4874	0.4874
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE			

* 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.

East Fork Fire Protection District
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

Schedule S-2

PROPERTY TAX RATE AND REVENUE RECONCILIATION

FISCAL YEAR 2022-2023

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2) X 100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2 line A) X (4) X 100]	AD VALOREM TAX ABATEMENT [(5) - (7)]	AD VALOREM REVENUE WITH CAP
OPERATING RATE							
A PROPERTY TAX Subject to Revenue Limitations	0.6797	2,592,427,870	17,620,732	0.4014	10,406,005	1,398,438	9,007,567
B PROPERTY TAX Outside Revenue Limitations Net Proceeds of Mines					XXXXXXXXXXXXXXXXXXXX		
VOTER APPROVED							
C Voter Approved Overrides	0.0860	2,592,427,870	2,229,488	0.0860	2,229,488	299,616	1,929,872
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 SCRT Loss (NRS 354 59813)	0.0902	2,592,427,870	2,338,370	-	-	0	0
J Other							
K Other							
L SUBTOTAL LEGISLATIVE OVERRIDES	0.0902	2,592,427,870	2,338,370	-	-		
M SUBTOTAL A, C, L	0.8559	2,592,427,870	22,188,590	0.4874	12,635,493	1,698,054	10,937,439
N Debt							
O TOTAL M AND N	0.8559	2,592,427,870	22,188,590	0.4874	12,635,493	1,698,054	10,937,439

East Fork Fire Protection District

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

The Allowed Revenue required for column 3 can be obtained from the March 15 Final Revenue Projections or manually calculated. 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.

PROPERTY TAX RATE AND REVENUE RECONCILIATION

FISCAL YEAR
2022-2023

Property Tax Projection Explanation

East Fork Fire Protection District has chosen to project property taxes higher than the State Projection because we are anticipating new construction to be higher than state projected amount

East Fork Fire Protection District

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

Explanation

Schedule S-3

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2023

Budget Summary for East Fork 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	-	10,800,004	7,185,601	2,739,045	1,461,750	306,349	-	2,552,928	25,045,677
Emergency Fund	R			300,843					300,843
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		10,800,004	7,185,601	3,039,888	1,461,750	306,349	-	2,552,928	25,346,520

* FUND TYPES: R - Special Revenue
 C - Capital Projects
 D - Debt Service
 T - Expendable Trust

** Include Debt Service Requirements in this column

FOR THE LOCAL GOVERNMENT must agree with CIP.

Last Revised 5/12/2022

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 06/30/21	ESTIMATED CURRENT YEAR ENDING 06/30/22	TENTATIVE APPROVED	FINAL APPROVED
TAXES				
GENERAL GOVERNMENT				
Ad Valorem Current	8,954,305	9,461,198	10,278,194	10,278,194
Ad Valorem Delinquent	44,380	-	-	-
Centrally Assessed Prop Tx	118,093	141,994	154,256	154,256
Ag Deferred Taxes	-	-	-	-
Personal Property Current	372,757	464,848	504,989	504,989
Personal Property Delinquent	5,307	-	-	-
SUBTOTAL	9,494,842	10,068,040	10,937,439	10,937,439
INTERGOVERNMENTAL REVENUE				
FEDERAL GRANTS				
Dept of Transportation				
HMEP Grant	250	-	-	-
Dept of Treasury				
Coronavirus Relief Fund (CARES)	510,158	-	-	-
Dept of Health and Human Services				
HHS Stimulus Grant	-	-	-	-
ASPER	-	-	-	-
Dept of Homeland Security				
AFG - SAFER	354,432	200,000	30,000	30,000
ARPA	62,750	56,000	-	476,570
EMPG	62,607	-	56,000	56,000
FEMA	69,229	21,000	21,000	21,000
CERT	13,552	-	-	-
HMPU	-	-	-	-
FEDERAL SHARED REVENUES				
Reimb-Governmental (GEMT)	1,182,915	885,000	900,000	900,000
STATE GRANTS				
CERT-SHSP Grant	-	-	-	-
SERC	26,700	29,000	29,000	29,000
UWS	29,612	25,000	25,000	25,000
AG-FRPEP Grant	20,984	-	-	-
STATE SHARED REVENUE				
State Consolidated Tax Dist	2,165,511	2,124,667	2,334,327	2,417,640
LOCAL REVENUE				
Emergency Mgmt Contract	195,008	195,000	195,000	195,000
Alpine Contract	90,300	95,718	101,450	101,450
Grant in Aid - Non Federal or State	9,424	1,122	-	-
SUBTOTAL	4,793,432	3,632,507	3,691,777	4,251,660
CHARGES FOR SERVICE				
PUBLIC SERVICE				
Fire Plan check/Inspect	437,791	425,000	425,000	425,000
Ambulance Charges (Net)	3,110,255	3,377,415	3,662,220	3,662,220
Sierra Saver	49,660	50,000	50,000	50,000
Standby Revenue	-	12,500	12,500	12,500
Nevada Energy - Fuels Mgmt Contract	738,459	1,688,485	1,545,931	1,765,187
Outside District Assistance For Hire	934,255	616,215	-	-
SUBTOTAL	5,270,420	6,169,615	5,695,651	5,914,907

East Fork Fire Protection District
(Local Government)
SCHEDULE B - GENERAL FUND

Schedule B-8

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
EFFPD ADMINISTRATION (231)				
SALARIES & WAGES	9,617,410	9,261,389	9,544,039	10,176,048
EMPLOYEE BENEFITS	5,554,364	5,990,353	6,392,649	6,566,501
SERVICES & SUPPLIES	320,242	298,455	261,655	251,655
CAPITAL OUTLAY				
DEPT. SUBTOTAL	15,492,016	15,550,197	16,198,343	16,994,204
EFFPD FIRE PREVENTION (232)				
SALARIES & WAGES				
EMPLOYEE BENEFITS				
SERVICES & SUPPLIES	22,932	29,128	28,128	28,128
CAPITAL OUTLAY				
DEPT. SUBTOTAL	22,932	29,128	28,128	28,128
EFFPD TRAINING (235)				
SALARIES & WAGES				
EMPLOYEE BENEFITS				
SERVICES & SUPPLIES	96,297	127,415	92,200	97,200
CAPITAL OUTLAY				
DEPT. SUBTOTAL	96,297	127,415	92,200	97,200
EFFPD FIRE SUPPRESSION (251)				
SALARIES & WAGES				
EMPLOYEE BENEFITS				
SERVICES & SUPPLIES	2,029,051	1,982,541	2,068,060	2,054,826
CAPITAL OUTLAY	333,585	449,721	795,000	1,141,750
DEPT. SUBTOTAL	2,362,636	2,432,262	2,863,060	3,196,576
EFFPDNVE FUELS MGMT (251)				
SALARIES & WAGES	160,340	606,049	606,615	623,956
EMPLOYEE BENEFITS	60,379	647,590	611,546	619,100
SERVICES & SUPPLIES	104,690	36,000	6,000	6,000
CAPITAL OUTLAY	328,694	225,000	150,000	320,000
DEPT. SUBTOTAL	654,103	1,514,639	1,374,161	1,569,056
ACTIVITY SUBTOTAL	18,627,984	19,653,641	20,555,892	18,688,588
FUNCTION PUBLIC SAFETY				
SALARIES & WAGES	9,777,750	9,867,438	10,150,654	10,800,004
EMPLOYEE BENEFITS	5,614,743	6,637,943	7,004,195	7,185,601
SERVICES & SUPPLIES	2,573,212	2,473,539	2,456,043	2,437,809
CAPITAL OUTLAY	662,279	674,721	945,000	1,461,750
FUNCTION SUBTOTAL	18,627,984	19,653,641	20,555,892	21,885,164

East Fork Fire Protection District
 (Local Government)
 SCHEDULE B - GENERAL FUND

FUNCTION General Government/Public Safety

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
FUNCTION DEBT SERVICE (297)				
PRINCIPAL	292,979	498,000	277,000	277,000
INTEREST	34,280	29,314	24,236	24,236
DEPT SUBTOTAL	327,259	527,314	301,236	301,236
ACTIVITY SUBTOTAL	327,259	527,314	301,236	301,236
FUNCTION DEBT SERVICE				
DEBT SERVICE	327,259	527,314	301,236	301,236
FUNCTION SUBTOTAL	327,259	527,314	301,236	301,236

East Fork Fire Protection District
 (Local Government)
 SCHEDULE B - GENERAL FUND

FUNCTION Debt Service

Schedule B-10

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
PAGE FUNCTION SUMMARY				
General Government				
Judicial				
Public Safety	18,627,984	19,653,641	20,555,892	21,885,164
Public Works				
Sanitation				
Health				
Welfare				
Culture and Recreation				
Community Support				
Debt Service	327,259	527,314	301,236	301,236
Intergovernmental Expenditures				
TOTAL EXPENDITURES - ALL FUNCTIONS	18,955,243	20,180,955	20,857,128	22,186,400
OTHER USES				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)		291,577	294,163	306,349
Transfers Out (Schedule T)				
Emergency Fund	25,000	132,429	0	0
TOTAL EXPENDITURES AND OTHER USE	25,000	424,006	294,163	306,349
ENDING FUND BALANCE	4,455,241	3,780,304	3,000,247	2,552,928
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	23,435,484	24,385,265	24,151,538	25,045,677

East Fork Fire Protection District
 (Local Government)
 SCHEDULE B - GENERAL FUND

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE
 GENERAL FUND - ALL FUNCTIONS

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
MISCELLANEOUS REVENUE				
Interest on Investment	843		-	
Reimbursements			-	
Subtotal	843			
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	25,000	132,429		
BEGINNING FUND BALANCE	305,829	168,414	300,843	300,843
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	305,829	168,414	300,843	300,843
TOTAL RESOURCES	331,672	300,843	300,843	300,843
EXPENDITURES				
PUBLIC SAFETY				
FIRE - EMERGENCY				
Services & Supplies				
State Fire Program (WFPP)	163,258	-	-	
Emergency Operations			300,843	300,843
Subtotal	163,258	-	300,843	300,843
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	168,414	300,843	0	0
TOTAL COMMITMENTS & FUND BALANCE	331,672	300,843	300,843	300,843

East Fork Fire Protection District
(Local Government)

FUND Emergency Fund

Schedule B-14

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) TYPE *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2022	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/23		(11) (9)+(10) TOTAL
								(9) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	
Med Term Finanicng - 2019 FUNDL General Fund	5	8	1,966,000	11/5/2019	4/1/2027	1.86%	\$ 1,008,000	\$ 24,236	\$ 277,000	\$ 301,236
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE										

SCHEDULE C-1 - INDEBTEDNESS

East Fork Fire Protection District Budget Fiscal Year 23
 (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: 82nd Session, February 1, 2023 to May 31, 2023

1. Activity: Lobbying Expense

2. Funding Source: N/A, no anticipated expenses relating to activities designed to influence the passage or defeat of legislation in the upcoming legislative session

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: East Fork Fire Protection District

Budget Year 2022-2023

Schedule 30

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2022-2023

Local Government: East Fork Fire Protection District
Contact: Kathy Lewis
E-mail Address: kmlewis@eastforkfire.org
Daytime Telephone: 775-782-9040

Total Number of Existing Contracts: 4

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure F23 2023-23	Proposed Expenditure 2023-2024	Reason or need for contract:
1	Elaine Pace	7/1/2022	6/30/2023	\$ 5,000.00	\$ 5,000.00	Website Maintenance
2	Daniel Shocket	7/1/2022	6/30/2023	\$ 12,000.00	\$ 12,000.00	Medical Director
3	William McGee	7/1/2022	6/30/2023	\$ 5,000.00	\$ 5,000.00	Background Checks
4	Marathon Staffing	7/1/2022	6/30/2023	\$ 20,000.00	\$ 20,000.00	Temporary Employee Services
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$ 42,000.00	\$ 42,000.00	

Additional Explanations (Reference Line Number and Vendor):

Schedule 31

PUBLIC NOTICE

The tentative budget hearing for the 2022-2023 fiscal year budget will be held in the East Fork Fire Protection District Office, 1694 County Road, Minden, Nevada on Tuesday, May 17, 2022, at 1:00 P.M. Recommendations for the final budget changes may be made at that time. The following budget funds will be heard at that time:

General Fund
Emergency Fund

Tentative budgets have been prepared in such detail and on forms prescribed by the Nevada Department of Taxation. Individual budgets and other pertinent information are available for review at the East Fork Fire Protection District Office, 1694 County Road, Minden, Nevada and posted on the District's website at Eastforkfire.org.

Tod F. Carlini
District Fire Chief
East Fork Fire Protection District
Douglas County, Nevada

Pub Date: May 4, 2022
Ad # 23878