



EAST FORK FIRE PROTECTION DISTRICT

1694 County Road
Minden, NV 89423
(775) 782-9040
(775) 782-9043 (fax)

Tod F. Carlini, District Fire Chief
Steve Eisele, Deputy Chief/Fire Marshal
Dave Fogerson, Deputy Chief/Operations

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, 2018

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 7,552,721

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 3 governmental fund types with estimated expenditures of \$ 13,095,153 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 Joseph A. Langkilde
(Print Name)
District Accountant
(Title)

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

Signed Joseph A. Langkilde

Dated: 05-05-17

APPROVED BY THE GOVERNING BOARD

[Signature]
[Signature]
[Signature]
[Signature]
[Signature]

SCHEDULED PUBLIC HEARING:

Date and Time 5/16/17 1:00 PM

Publication Date May 5, 2017

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

EAST FORK FIRE PROTECTION DISTRICT
16-17 BUDGET
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Steve Eisele, Deputy Chief/Fire Marshal
Joseph Langkilde, CPA, District Accountant
Lisa Owen, Executive Office Manager

May 16, 2017

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

Regarding: FY 2017/18 Final Budget for the East Fork Fire Protection District

To Whom It May Concern,

Attached please find the FY 2017/18 Final Budget for the East Fork Fire Protection District. The budget supports 72 employed personnel, 8 volunteer fire departments, administration, all fire suppression, emergency medical services, training and safety, and fire prevention operations.

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 12.4% ending fund balance. The tax rate of .4874 is being used for ad valorem purposes. This will be the first 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.

The District, like some other health care providers, has been financially impacted by the implementation of the Affordable Health Care Act and continues to work internally to make adjustments in expenditures to compensate.

The perpetuation and retention of our volunteer system continues to be a significant challenge. Employed staff, which fall under contracts per NRS 288, are currently in contract negotiations.

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 state. The District now participates in a regional training academy for all of its new employees.

Increases in Ambulance User Fees and Fire and Life Safety Plan Review Fees have been included in the revenue estimates. The District will also be making its seventh out of ten annual payments on its District Office facility. Only a limited amount of funding is dedicated to capital maintenance and acquisition.

Under an inter-local agreement, the Fire District provides Douglas County with Emergency Management Services. Funding provided by Douglas County for this obligation is included in the District's budget and is a key revenue source. The current arrangement works well for both the District and the County with respect to a level of service never before provided by the County.

The staff and administration of the East Fork Fire Protection District look forward to serving the community in the year ahead.

Sincerely,


Tod F. Carlini, District Fire Chief

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/16	ESTIMATED CURRENT YEAR ENDING 06/30/17	BUDGET YEAR ENDING 06/30/18
General Government			
Judicial			
Public Safety	72.53	73	72
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	72.53	73	72
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	72.53	73	72

POPULATION (AS OF JULY 1)	47,710	47,710	47,710
SOURCE OF POPULATION ESTIMATE * https://www.census.gov/quickfacts/table/PST045215/32005			
Assessed Valuation (Secured and Unsecured Only)	\$ 1,637,445,745	\$ 1,694,311,271	\$ 1,755,196,448
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	\$ 1,637,445,745	\$ 1,694,311,271	\$ 1,755,196,448
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	0.4874	0.4874	0.4874

* 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

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(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
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.6400	\$ 1,755,196,448	\$ 11,233,257	0.4014	\$ 7,045,359	\$ 825,289	\$ 6,220,070
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines							
VOTER APPROVED:							
C. Voter Approved Overrides	0.0860	\$ 1,755,196,448	\$ 1,509,469	0.0860	\$ 1,509,469	\$ 176,818	\$ 1,332,651
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)	0.0909	\$ 1,755,196,448	\$ 1,594,676				
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0909	\$ 1,775,196,448	\$ 1,594,676				
M. SUBTOTAL A, C, L	0.8169		\$ 14,337,402	0.4874	\$ 8,554,828	\$ 1,002,107	\$ 7,552,721
N. Debt							
O. TOTAL M AND N	0.8169	\$ -	\$ 14,337,402	0.4874	\$ 8,554,828	\$ 1,002,107	\$ 7,552,721

East Fork 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.

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
TAXES				
GENERAL GOVERNMENT				
Ad Valorem Current	6,720,453	7,262,083	7,282,721	7,172,721
Ad Valorem Delinquent	65,510			
Centrally Assessed Prop Tx	109,086			110,000
Personal Property Current	270,110		270,000	270,000
Personal Property Delinquent	5,179			
SUBTOTAL	7,170,338	7,262,083	7,552,721	7,552,721
INTERGOVERNMENTAL REVENUE				
FEDERAL GRANTS				
PY Grant Rev - Federal	48,410	42,930		
Grant - Homeland Security (CERT)	17,777	18,000	20,000	21,000
Grant - Emergency Management Prep	29,605	14,310	57,240	57,240
Grant - Federal Pass Thru	67,321	9,638		
STATE GRANTS				
Grant - SERC	33,117	54,000	54,000	54,000
STATE SHARED REVENUE				
State Consolidated Tax Dist	1,712,624	1,752,594	1,762,989	1,773,058
Reimbursement - Governmental	955,967	592,973	546,000	546,000
Reimbursement - Off District		913,848		
SUBTOTAL	2,864,821	3,398,293	2,440,229	2,451,298
CHARGES FOR SERVICE				
PUBLIC SERVICE				
Fire Plan check/Inspect	133,233	80,000	100,000	100,000
Ambulance Charges (Net)	2,059,970	2,100,000	2,225,000	2,250,000
Program Income (CPR)	2,070	2,500	2,500	2,500
Subscription Service (Sierra Saver)	31,150	25,000	30,000	31,000
Admin & Overhead	110,000	140,000	187,500	187,500
Admin Fee - Garnishment	30			
Community Health Medical Billing		-	75,000	75,000
Alpine Contract				75,800
SUBTOTAL	2,336,453	2,347,500	2,620,000	2,721,800
MISCELLANEOUS REVENUE				
OTHER MISCELLANEOUS				
Miscellaneous	1,665	-	-	
Interest on Investment	22,798	6,500	23,600	21,800
Rent/Lease Income	4,928	5,435	15,000	15,000
Donations	30,750	2,000	2,000	2,000
Reimbursements	5,276	-	47,700	55,200
Alpine Contract	67,500	71,500	75,800	-
SUBTOTAL	132,917	85,435	164,100	94,000
SUBTOTAL REVENUE ALL SOURCES	12,504,529	13,093,311	12,777,050	12,819,819

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

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
EFFPD ADMINISTRATION				
SALARIES & WAGES	6,694,210	6,862,449	6,349,100	6,466,000
EMPLOYEE BENEFITS	3,464,506	3,681,174	3,829,442	3,852,942
SERVICES & SUPPLIES	638,752	518,519	305,390	296,740
CAPITAL OUTLAY		20,706	380,000	355,000
MISCELLANEOUS				
DEPT. SUBTOTAL	10,797,468	11,082,848	10,863,932	10,970,682
EFFPD FIRE PREVENTION				
SERVICES & SUPPLIES	9,510	36,356	10,300	10,250
DEPT. SUBTOTAL	9,510	36,356	10,300	10,250
EFFPD TRAINING				
SERVICES & SUPPLIES	56,543	92,000	109,500	104,500
DEPT. SUBTOTAL	56,543	92,000	109,500	104,500
EFFPD FIRE SUPPRESSION				
SERVICES & SUPPLIES	1,281,041	1,648,230	1,820,367	1,755,387
CAPITAL OUTLAY	139,966	405,973	111,000	111,000
DEPT. SUBTOTAL	1,421,007	2,054,203	1,931,367	1,866,387
ACTIVITY SUBTOTAL	12,284,528	13,265,407	12,915,099	12,951,819
FUNCTION: PUBLIC SAFETY				
SALARIES & WAGES	6,694,210	6,862,449	6,349,100	6,466,000
EMPLOYEE BENEFITS	3,464,506	3,681,174	3,829,442	3,852,942
SERVICES & SUPPLIES	1,985,846	2,295,105	2,245,557	2,166,877
DEBT SERVICE				
CAPITAL OUTLAY	139,966	426,679	491,000	466,000
OTHER USES				
FUNCTION SUBTOTAL	12,284,528	13,265,407	12,915,099	12,951,819

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

FUNCTION Public Safety

	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/18	
			(4)	(4)
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
MISCELLANEOUS REVENUE				
Interest on Investment	1,688		-	
Reimbursements			-	
Subtotal Revenue	1,688		-	
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-	45,000		
BEGINNING FUND BALANCE	314,022	225,710	225,710	225,710
Prior Period Adjustment(s)	-			
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	314,022	225,710	225,710	225,710
TOTAL RESOURCES	315,710	270,710	225,710	225,710
EXPENDITURES				
PUBLIC SAFETY				
EMERGENCY				
Services & Supplies	90,000	45,000	22,500	22,500
Capital Outlay				
Subtotal	90,000	45,000	22,500	22,500
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE	225,710	225,710	203,210	203,210
TOTAL COMMITMENTS & FUND BALANCE	315,710	270,710	225,710	225,710

East Fork Fire Protection District
(Local Government)

FUND Emergency

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
MISCELLANEOUS REVENUE				
Interest on Investment	21			
Subtotal Revenue	21	-	-	-
OTHER FINANCING SOURCES (Specify):				
Transfers In (Schedule T)	141,472	149,286	157,554	157,554
BEGINNING FUND BALANCE	1,270	1,286	-	-
Prior Period Adjustment(s)		1,005		
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,270	2,291	-	-
TOTAL AVAILABLE RESOURCES	142,763	151,577	157,554	157,554
EXPENDITURES AND RESERVES				
Type:				
Principal	113,000	126,000	140,000	140,000
Interest	27,472	22,786	17,554	17,554
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify) - Admin Fees	-	2,791	-	-
Subtotal	140,472	151,577	157,554	157,554
TOTAL RESERVED (MEMO ONLY)	140,472	151,577	157,554	157,554
ENDING FUND BALANCE	2,291	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	142,763	151,577	157,554	157,554

East Fork Fire Protection District
(Local Government)
SCHEDULE C - DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

Transfer Schedule for Fiscal Year 2017-2018

TRANSFERS IN				TRANSFERS OUT			
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT	
GENERAL FUND East Fork Fire Protection District - General							
				EFFPD - General	11	157,554	
SUBTOTAL			-			157,554	
SPECIAL REVENUE FUNDS East Fork Fire Protection District - Emergency							
SUBTOTAL							
DEBT SERVICE East Fork Fire Protection District - Debt Service							
				EFFPD - Debt Service	13	157,554	
SUBTOTAL			157,554				
TOTAL TRANSFERS IN			157,554	TOTAL TRANSFERS OUT		157,554	

East Fork Fire Protection District
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2017 - 2018

Local Government: East Fork Fire Protection District

Contact: Joseph A. Langkilde

E-mail Address: Jlangkilde@eastforkfire.org

Daytime Telephone: 775-782-9991

Total Number of Existing Contracts: 5

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2017-18	Proposed Expenditure FY 2018-19	Reason or need for contract:
1	Elaine A.B. Pace	7/1/2017	6/30/2018	5,000		District website maintenance
2	Ronna Hubbard	7/1/2017	6/30/2018	12,000		District CERT Coordinator (Reimbursed by grand funds)
3	Oshinski & Forsberg, Ltd.	7/1/2017	6/30/2018	40,000		District Counsel
4	Sciarani and Company	4/1/2016	12/31/2019	28,000	28,000	Finacial Audit
5	LP Insurance	7/1/2016	6/30/2018	22,500		District Health Insurance Broker
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			107,500	28,000	

Additional Explanations (Reference Line Number and Vendor):