



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 Fire Chief/Operations
Larry Goss, Deputy Fire Chief/Training & Safety
Lisa Owen, Director of Administrative Services
Julie Andress, Director of Financial Services/CFO
Tom Hein, Executive Program Manager

May 21, 2024,

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

Regarding: FY 24/25 Final Budget for the East Fork Fire Protection District

To Whom It May Concern,

Attached please find the FY 24/25 Final Budget for the East Fork Fire Protection District. The budget supports 91 employed personnel (FTE), 7 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 11.00% ending fund balance. The tax rate of .4874 is being used for ad valorem purposes. This will be the eighth 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 second 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'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 revenue estimates. Development and construction continue to move forward, with housing costs still at an elevated level. A new and consistent plan review fee process is being implemented with this budget.

The district is currently servicing a \$2,000,000 medium term debt incurred specific to fund capital improvements. The debt obligation was established in FY 18/19 and will be finalized in FY 25/26. The district is servicing a new 10-year, \$3,000,000 medium term debt incurred specifically to fund capital improvements established in FY 23/24.

The district will no longer be providing Fuels Management services to NV Energy. After three years managing that program, East Fork Fire elected not to enter into an agreement. The loss of this service contract reduced our revenue sources by \$1,289,678. We are however pursuing our own fuels management program funded by available grant funding.

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

"Serving the fire and life safety needs of our community."

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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, 2025

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 12,501,335

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 \$ 25,307,614 and 0 proprietary funds with estimated expenses of \$ 0

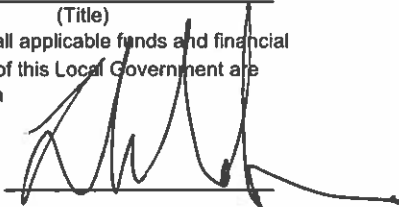
Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

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:



Dated:

May 21, 2024

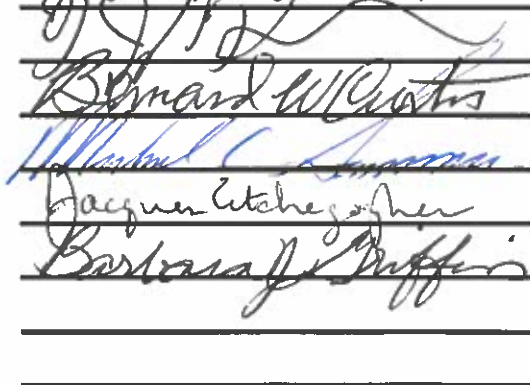
Phone:

775-782-9040

APPROVED BY THE GOVERNING BOARD

Only necessary for FINAL Budget

(Signature by DocuSign is acceptable)



SCHEDULED PUBLIC HEARING:

(Must be held from May 20, 2024 to May 31, 2024)

Date and Time:

May 21, 2024 at 1:00pm

Publication Date:

Saturday, May 11, 2024

Place:

District Office, Board Room, 1694 County Road Minden, NV 89423

Schedule 1

East Fork Fire
Tentative Budget

Table of Contents

	Page #
I. <u>INTRODUCTION</u>	
Schedule 1 - Transmittal Letter	1
Table of Contents	2
Budget Message	3
II. <u>SUMMARY SCHEDULES</u>	
Schedule S-2 – Statistical Data	4
Schedule S-3 – Property Tax Rate Reconciliation	5-6
Schedules A and A-1 – Governmental Fund Types	7-8
III. <u>GOVERNMENTAL FUND TYPES</u>	
Schedule B – General Fund	9-14
Schedule B – Special Revenue Funds	15
IV. <u>SUPPLEMENTARY INFORMATION</u>	
Schedule C-1 – Indebtedness	16
Schedule T – Transfer Reconciliation	17
Schedule 30 - Lobbying Expense Estimate	18
Schedule 31 - Existing Contracts	19
Schedule 32 - Privatization Contracts	20

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/23	ESTIMATED CURRENT YEAR YEAR 06/30/24	BUDGET YEAR YEAR 06/30/25
General Government			
Judicial			
Public Safety	105	99	96
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT			
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	105	99	96

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)	2,592,427,870	2,982,518,302	3,149,957,136
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	2,592,427,870	2,982,518,302	3,149,957,136
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 2024-2025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	AD VALOREM TAX ABATEMENT [(5) - (7)]	AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.6797	3,149,957,136	21,410,258.65	0.4014	12,643,928	2,852,393	9,791,535
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXXXXXXX		
VOTER APPROVED:							
C. Voter Approved Overrides	0.086	3,149,957,136	2,708,963	0.086	2,708,963	(29,117)	2,738,080
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)	0.0933	3,149,957,136	2,940,358	0	0	0	-
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0933	3,149,957,136	2,940,358	0	0	0	-
M. SUBTOTAL A, C, L	0.859	3,149,957,136	27,059,580	0.4874	15,352,891	2,823,276	12,529,615
N. Debt							
O. TOTAL M AND N	0.859	3,149,957,136	27,059,580	0.4874	15,352,891	2,823,276	12,529,615

East Fork Fire Protection District
(Local Government)
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

FY 2024-25

Property Tax Projection Explanation

East Fork Fire Protection District prepared the tentative budget before the State final projections were released. The tentative budget for property tax was reduced based on prior actuals and growth with in Douglas County. For the final budget, the property tax amount will be less than the final Proforma amount to account for Douglas County's Treasurers assessed valuation taxes and new construction values.

East Fork Fire Protection District

**SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION**

Explanation

Schedule S-3

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
TAXES				
GENERAL GOVERNMENT				
Ad Valorem Current	10,369,363	11,337,136	12,017,365	11,989,085
Ad Valorem Delinquent	47,215	-	-	-
Centrally Assessed Prop Tx	150,247	157,260	166,695	166,695
Ag Deferred Taxes	5,412	-	-	-
Personal Property Current	342,876	325,995	345,555	345,555
Personal Property Delinquent	7,233	-	-	-
SUBTOTAL	10,922,346	11,820,391	12,529,615	12,501,335
INTERGOVERNMENTAL REVENUE				
FEDERAL GRANTS				
Dept of Homeland Security	-	-	-	-
FEMA	-	-	-	71,570
AFG - SAFER	43,944	-	-	-
ARPA	263,285	250,000	-	-
EMPG	68,789	42,708	-	-
SERC-HMEP	3,620	-	-	-
AFG	-	-	68,800	68,800
NDF	-	-	-	445,222
FEDERAL SHARED REVENUES				
Reimb-Governmental (GEMT)	988,404	900,000	850,000	875,000
STATE GRANTS				
CERT	21,546	-	-	-
SERC	23,218	-	-	-
UWS	31,915	-	-	-
AG-FRPEP Grant	-	-	-	-
STATE SHARED REVENUE				
State Consolidated Tax Dist	2,293,819	2,559,770	2,471,185	2,533,807
LOCAL REVENUE				
Emergency Mgmt Contract	195,000	-	-	-
Alpine Contract	101,450	107,500	113,950	113,950
Grant in Aid - Non Federal or State	-	-	-	-
SUBTOTAL	4,034,990	3,859,978	3,503,935	4,108,349
CHARGES FOR SERVICE				
PUBLIC SERVICE				
Fire Plan check/Inspect	635,974	425,000	435,324	513,000
Water Initiative Fee	35,000	100,000	182,500	182,500
Ambulance Charges (Net)	3,635,801	3,928,442	3,907,011	3,885,869
Sierra Saver	49,465	50,000	50,000	50,000
Standby Revenue	39,709	12,500	12,500	12,500
Fuels Mgmt Contract	1,838,610	1,789,678	500,000	104,778
Outside District Assistance For Hire	888,136	1,113,029	-	-
SUBTOTAL	7,122,695	7,418,649	5,087,335	4,748,647

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 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
EFFPD ADMINISTRATION (231)				
SALARIES & WAGES	10,645,875	10,996,263	11,399,476	11,221,946
EMPLOYEE BENEFITS	6,642,680	6,805,056	7,435,668	7,307,082
SERVICES & SUPPLIES	225,076	331,047	269,643	347,143
CAPITAL OUTLAY				-
DEPT. SUBTOTAL	17,513,631	18,132,366	19,104,787	18,876,171
EFFPD FIRE PREVENTION (232)				
SERVICES & SUPPLIES	18,949	18,547	19,250	19,250
CAPITAL OUTLAY				-
DEPT. SUBTOTAL	18,949	18,547	19,250	19,250
EFFPD TRAINING (235)				
SERVICES & SUPPLIES	62,549	118,885	125,000	119,500
CAPITAL OUTLAY	-			-
DEPT. SUBTOTAL	62,549	118,885	125,000	119,500
EFFPD FIRE SUPPRESSION (251)				
SERVICES & SUPPLIES	2,412,688	2,568,803	2,208,416	2,266,140
CAPITAL OUTLAY	492,076	4,629,904	3,315,387	3,265,387
DEPT. SUBTOTAL	2,904,764	7,198,707	5,523,803	5,531,527
EFFPDNVE FUELS MGMT (251)				
SALARIES & WAGES	736,625	820,566	-	-
EMPLOYEE BENEFITS	586,026	590,075	-	-
SERVICES & SUPPLIES	145,254	28,650	-	-
CAPITAL OUTLAY	315,873	-		
DEPT. SUBTOTAL	1,783,778	1,439,291	-	-
ACTIVITY SUBTOTAL	22,283,671	26,907,796	24,772,840	24,546,448
FUNCTION: PUBLIC SAFETY				
SALARIES & WAGES	11,382,500	11,816,829	11,399,476	11,221,946
EMPLOYEE BENEFITS	7,228,706	7,395,131	7,435,668	7,307,082
SERVICES & SUPPLIES	2,864,516	3,065,932	2,622,309	2,752,033
CAPITAL OUTLAY	807,949	4,629,904	3,315,387	3,265,387
FUNCTION SUBTOTAL	22,283,671	26,907,796	24,772,840	24,546,448

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 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
FUNCTION: DEBT SERVICE (297)				
PRINCIPAL	277,000	284,000	299,542	299,542
INTEREST	20,032	50,250	126,150	126,150
DEPT. SUBTOTAL	297,032	334,250	425,692	425,692
ACTIVITY SUBTOTAL	297,032	334,250	425,692	425,692
FUNCTION: DEBT SERVICE				
DEBT SERVICE	297,032	334,250	425,692	425,692
FUNCTION SUBTOTAL	297,032	334,250	425,692	425,692

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 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
PAGE FUNCTION SUMMARY				
General Government				
Judicial				
Public Safety	22,283,671	26,907,796	24,772,840	24,546,448
Public Works				
Sanitation				
Health				
Welfare				
Culture and Recreation				
Community Support				
Debt Service	297,032	334,250	425,692	425,692
Intergovernmental Expenditures				
TOTAL EXPENDITURES - ALL FUNCTIONS	22,580,703	27,242,046	25,198,532	24,972,140
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	0	237,770	321,862	319,216
Transfers Out (Schedule T)	25,000	-		
TOTAL EXPENDITURES AND OTHER USE:	25,000	237,770	321,862	319,216
ENDING FUND BALANCE:	4,459,116	3,316,882	2,233,721	2,340,917
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	27,064,819	30,796,698	27,754,115	27,632,273

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

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

Schedule B-11

EXPENDITURES BY FUNCTION

FY 2024-25

General Fund Balance Projection Explanation

For the final budget, the fund balance will be adjusted to reflect roll forward of unspent bond proceeds earmarked for capital expenditures.

FUNCTION: DEBT SERVICE

(Local Government)

SCHEDULE B - GENERAL FUND

GF Balance Explanation

Schedule S-3

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/25	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
MISCELLANEOUS REVENUE				
Interest on Investment	9,043	0		
Reimbursements				
Subtotal	9043	0	0	0
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-			
General Fund	25,000	-		
BEGINNING FUND BALANCE	301,431	335,474	335,474	335,474
Prior Period Adjustment(s)	-			
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	301,431	335,474	335,474	335,474
TOTAL RESOURCES	335,474	335,474	335,474	335,474
EXPENDITURES				
PUBLIC SAFETY				
FIRE - EMERGENCY				
Services & Supplies				
State Fire Program (WFPP)		0	0	
Emergency Operations	0	-	335,474	335,474
Subtotal	-	-	335,474	335,474
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	335,474	335,474	0	0
TOTAL COMMITMENTS & FUND BALANCE	335,474	335,474	335,474	335,474

East Fork Fire Protection District
(Local Government)

FUND Emergency Fund

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: 83rd Session; February 3, 2025 to June 3, 2025

1. Activity:	<u>None</u>	
2. Funding Source:	<u>None</u>	
3. Transportation		\$ <u> -</u>
4. Lodging and meals		\$ <u> -</u>
5. Salaries and Wages		\$ <u> -</u>
6. Compensation to lobbyists		\$ <u> -</u>
7. Entertainment		\$ <u> -</u>
8. Supplies, equipment & facilities; other personnel and services spent in Carson City		\$ <u> -</u>
Total		\$ <u><u> -</u></u>

Entity: East Fork Fire Protection District

Budget Year 2024-2025

Budget Year 2024-2025

Local Government: East Fork Fire Protection District

Contact: Julie Andress

E-mail Address: jandress@eastforkfire.org

Daytime Telephone: 775-782-9040

Total Number of Existing Contracts: 9

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2023-24	Proposed Expenditure FY 2024-25	Reason or need for contract:
1	LP Insurance	7/1/2022	6/30/2024	11,250.00	11,250.00	Insurance Broker Fees
2	Sciarani & Co.	7/1/2024	11/1/2024	29,000.00	31,000.00	Annual Audit & Single Audit Fee
3	MacLeod Watts	1/22/2024	1/22/2025	7,000.00	9,300.00	OPEB Report
4	Elaine Pace	7/1/2023	6/30/2024	5,000.00	5,000.00	Website Maintenance Contract
5	Creative Consulting	7/1/2022	6/30/2026	8,500.00	8,500.00	GEMT Prep Fee
6	Creative Consulting	7/1/2022	6/30/2024	6,000.00		Ground Transport Date Collection Reporting
7	Conway Communications	7/1/2023	6/30/2028	156,600.00	156,600.00	IT Services & Phone Services
8	Daniel Shocket	7/1/2023	6/30/2024	12,000.00	12,000.00	Medical Director Fee
9	Dale Garrison	7/1/2023	6/30/2024	6,000.00	6,000.00	Associate Medical
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			241,350.00	239,650.00	

Additional Explanations (Reference Line Number and Vendor):

Budget Year 2024-2025

Local Government: East Fork Fire Protection District
Contact: Julie Ardress
E-mail Address: jardress@eastforkfire.org
Daytime Telephone: 775-782-9040

Total Number of Privatization Contracts: 1

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2023-24	Proposed Expenditure FY 2024-25	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	SMG Consulting	1/1/2024	1/1/2025	6 Mo.	82,749.00	83,442.00	Deputy Chief	1.00	80.23	Provide Stability in Position
2										
3										
4										
5										
6										
7										
8	Total				82,749.00	83,442.00		1.00		

Attach additional sheets if necessary.